

# Adopted Budget 2015



Park View Health Center



**Winnebago County**  
**Wisconsin**

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*The Wave of the Future*

## About Our Cover.....

One day I was at Park View Health Centers (the county nursing home) facebook page and saw this beautiful picture of the facility that was taken in the Fall of 2013. Park View was built a few years ago to replace our old nursing home facilities. It is a beautiful facility and I loved the way the sun lit up the facility and displayed the Fall colors around it. I couldn't resist the temptation to locate the photographer and get permission to use it for this years cover photo.

The picture was taken by Chuck Gallinger, uncle of Kathy Glander. Kathy is in administration at Park View Health Center. Her father, Bob Gallinger, piloted the plane for her uncle to take the aerial shot that appears on this year's book cover.

-Charles Orenstein, Finance Director

**FISCAL YEAR 2015**

**ANNUAL BUDGET FOR THE**

**COUNTY OF WINNEBAGO**

**WINNEBAGO COUNTY BOARD OF SUPERVISORS**

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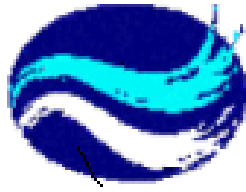
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**Winnebago County**  
Office of the County Executive

*The Wave of the Future*

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## **2015 BUDGET MESSAGE**

### **Adopted Budget**

“You cannot escape the responsibility of tomorrow by evading it today.”

**Abraham Lincoln**



**Mark L. Harris**

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

After three consecutive years of reduction in the total levy, this year will see a modest increase in total levy. Fortunately our tight control of county debt, modest growth of the equalized valuation of the county and careful application of some reserves will allow Winnebago County to reduce the equalized tax rate by 1-cent from the 2014 level.

## **2015 BUDGET HIGHLIGHTS**

### **OVERALL:**

The total tax levy of \$5.75 is down 1-cent from 2014. The tax rate for operations is \$4.86, an increase of 4-cents per \$1,000. The tax rate for debt is 57-cents compared to 60-cents for 2014, a reduction of 3-cents or 5%. The rate for library operations is 39-cents per \$1,000 valuation, a reduction of 2-cents or 4.9%. The special purpose rate for Public Health and Property Lister is 16-cents, no change from 2014. The information that follows will explain many of the changes from 2014.

### **REVIEW BY EXPENDITURE CATEGORY:**

#### **Labor**

Total county wages are estimated to increase \$1,633,674 or 3.1% over 2014. Part of this increase is the result of normal wage increases of 2.25%. The balance is due to new positions added to the table of organization. The net change to the table of organization is that there are eight more full time positions included in the 2015 budget.

Fringe benefits are up \$374,761 or 1.7% from 2014. FICA Medicare costs are increasing \$318,777 or 8.3%. Health Insurance costs are up 2.9% or \$350,779. Our estimate for 2014 budget was high because it was the first year under some plan changes and we were budgeting conservatively. As a result, from budget year 2014 to 2015, the percent increase is small. Dental Insurance costs are increasing 12.8% or \$89,064. Workers Compensation costs are up 2.8% or \$9,515. Wisconsin Retirement costs are decreasing 8.8% or \$406,080 based on new Sheriff's Office employees being required to contribute higher percentages towards their retirement.

#### **Capital**

Our capital outlay budget for 2014 is \$3,107,520 reflecting a decrease of \$144,807 or 4.5%. County Clerk (Elections) is purchasing a new voting machine and a server & software for their voting equipment. UW-Fox Valley also has budgeted \$64,176 to make some building improvements in 2015. There is also \$236,000 budgeted for Jail Improvements for an X-ray scanner and Dishwasher conveyor belt that are both funded using either general fund or jail assessment fund reserves so they will not be added to the 2015 tax levy.

#### **Travel**

Travel expenditures are projected to decrease \$12,798 to \$745,093 or 1.7%. 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 2015 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 increase \$1,701,797 or 2.6%. Some areas to note include:

The Facilities department is budgeting \$250,000 for an Arc flash study, which is an OSHA-required project. The largest part of the increase is due to the Highway Department planning to do much of the milling and paving on county road capital projects during 2015. Much of this had been contracted out in the past and would get charged directly to capital project funds. That accounted for about \$1.4 million of the increase.

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 \$9,782,502, an increase of \$823,381, or 9.2%. This division shows an increase in Elections of \$58,450 or 48.2% based on the capital outlay purchases totaling \$108,000 for a new voting machine and server/software for their voting equipment. Technology Replacement increased \$250,000 or 50% due to a large increase in computer software licensing purchases from Microsoft projected for 2015. The Facilities Department increase of \$298,009 or 6% includes a special project of an Arc flash study that is required by OSHA. This will cost roughly \$250,000.

There are other smaller increases and decreases with very little effect on the levy.

#### **Public Safety**

This division shows a tax levy of \$22,643,114, an increase of \$320,425, or 1.4% over 2014. These increases are spread over the departments in this division. The District Attorney increased their levy by \$44,421 or 4.3%, most of which was related to a new position in their 2015 budget which increased wages and benefits by \$62,298. The Coroner's office also had a levy increase of \$52,223 or 23%, most of which is based on increased pathology services costs incurred due to increasing autopsies. The levy for the Sheriff Department went up \$180,904. Although the number seems large, it represents a small percent increase of .96%.

Other departments in this division have very minor changes.

#### **Transportation**

This division shows a total tax levy of \$1,784,580, an increase of \$300,934, or 20.3% over 2014. The Airport levy is up \$234,750 over 2014 mostly due to the decrease in vehicle storage revenue from Oshkosh Corporation, plus a decrease in capital equipment being purchased for 2015. The County Road Maintenance levy is up by \$66,184 because we are discontinuing the transferring of Highway fund balance to this department. The Highway Department also has an increase of two full-time positions that do not affect the tax levy.

### **Health and Human Services**

The Health and Human Services levy is \$24,756,251 down \$322,768 or 1.3% under 2014. The majority of the decrease comes from Park View Health Center's 13.3% levy decrease of \$420,939 which is primarily attributable to using \$1.1 million of their accumulated fund balance to offset the cost of their 2015 operations and debt. Also, the Child Support office reflects an increase of surplus over 2014 of \$117,657. This 99.8% increase of surplus is based on higher revenue return from the Office of Justice Assistance for administrative cost reimbursements. Public Health's levy increase of \$181,211 or 14.1% offsets the decrease. In 2014 we used \$125,000 more of their fund balance to offset their levy.

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 \$1,981,388, an increase of \$52,897 or 2.7% over 2014. The majority of the increase comes from the Parks Department, \$17,218 or 1.4% based on an increase in grounds maintenance costs to complete the road improvement project in the community park and a new buoy maintenance contract. UW Fox Valley also had a 9.2% levy increase of \$14,100 for building maintenance and snow removal. UW-Extension also has a \$21,579 increase in levy, 4.1%, which comes from the other contract services costs for salary adjustments for unclassified staff pay and upgrading the contracted Horticulturist position from ½ time to full-time.

### **Planning and Environment**

This division shows a tax levy of \$1,070,719, an increase of \$190,774 or 21.7%. The largest portion of this increase is in the reduction of surplus from the Register of Deeds office, a 34.6% or \$153,178 reduction. Since the surplus has the effect of decreasing the overall county levy, a reduction in surplus generated translates into an increase in net county wide levy. A drop in revenue in Register of Deeds comes from a projected decrease in number of recorded documents. This accounts for most of the reduction in surplus generated there. Planning's levy shows an increase of \$45,989, or 6.9%. The department shows a drop in revenue and an increase in expense of \$30,000 for a scanning project.

### **Non Divisional Budgets**

This area has more revenue than expenses and shows a net levy of negative \$327,389 for 2015. There was a deficit budgeted here of \$111,288 in 2014. The net overall increase to the surplus generated in this area is \$438,677. The largest component of this is due to a reduction in the bridge and culvert aid budget for 2015, a reduction of roughly \$203,000. The library budget request for 2015 decreased \$78,757.

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**

The 2015 borrowing for capital projects will be roughly \$7,414,000. The larger projects to be brought forward for consideration include roof replacements, courthouse windows, an evidence storage building for the sheriff department, several road projects, and a parking lot at Park View Health Center. All 2015 projects will result in borrowing roughly \$7.4 million if they are all approved. Each capital project must come before the county board for consideration before they move forward. The borrowing this year (2014) will be \$4,395,000. We are applying \$3.5 million of general fund balance to capital projects in 2014 to reduce the borrowing. We do not anticipate having funds available for capital projects in 2015 and anticipate we will be borrowing to fund those projects.

### **Debt Service**

Our debt service requirements for 2014 are \$8,508,000, an increase of \$158,000, or 1.9% over 2014. Keep in mind that some of this debt is reflected in the budgets of Park View Health Center, Highway and the Airport Fund. All County debt is paid off using 10-year amortization periods. The County is applying \$2,000,000 of debt service fund balance to reduce the tax levy for 2015. A total of \$1,550,000 was applied in 2014. 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 eight full-time employees.

The District Attorney has a net increase of one part-time Clerk Typist I position.

The Public Health office has a net change of removing one full-time position and adding one part-time position.

The Highway Department is adding two full time Classification Operator 2 positions.

Human Services will have an increase of four full time and two part time positions. Bringing these positions in house should eliminate some contracted services expenses.

The Information Systems has a net increase of one full-time Senior User Support Specialist position.

The Sheriff's Office has a net increase of one full-time Master Control/Property/Record Clerk position.

Detail of the changes can be seen on the "table of organization of classified positions" in the "overview" section of this budget book.

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 or improvement in services by adding the positions and reducing contracted costs.

### **Levy Limits**

Our levy limit for 2015 has been frozen as part of the State Biennial budget for 2012-15. We can only increase it by net new construction which for 2015 was 1.03%. 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.

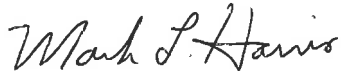
The Finance Director believes that this budget complies with the operating levy limit.

### **CONCLUSION**

Winnebago County continues to look for innovative ways to stretch the property tax revenue it receives. Great effort has been made to improve the efficiency of the County 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,

A handwritten signature in cursive script that reads "Mark L. Harris".

Mark L. Harris  
Winnebago County Executive

# **WINNEBAGO COUNTY**

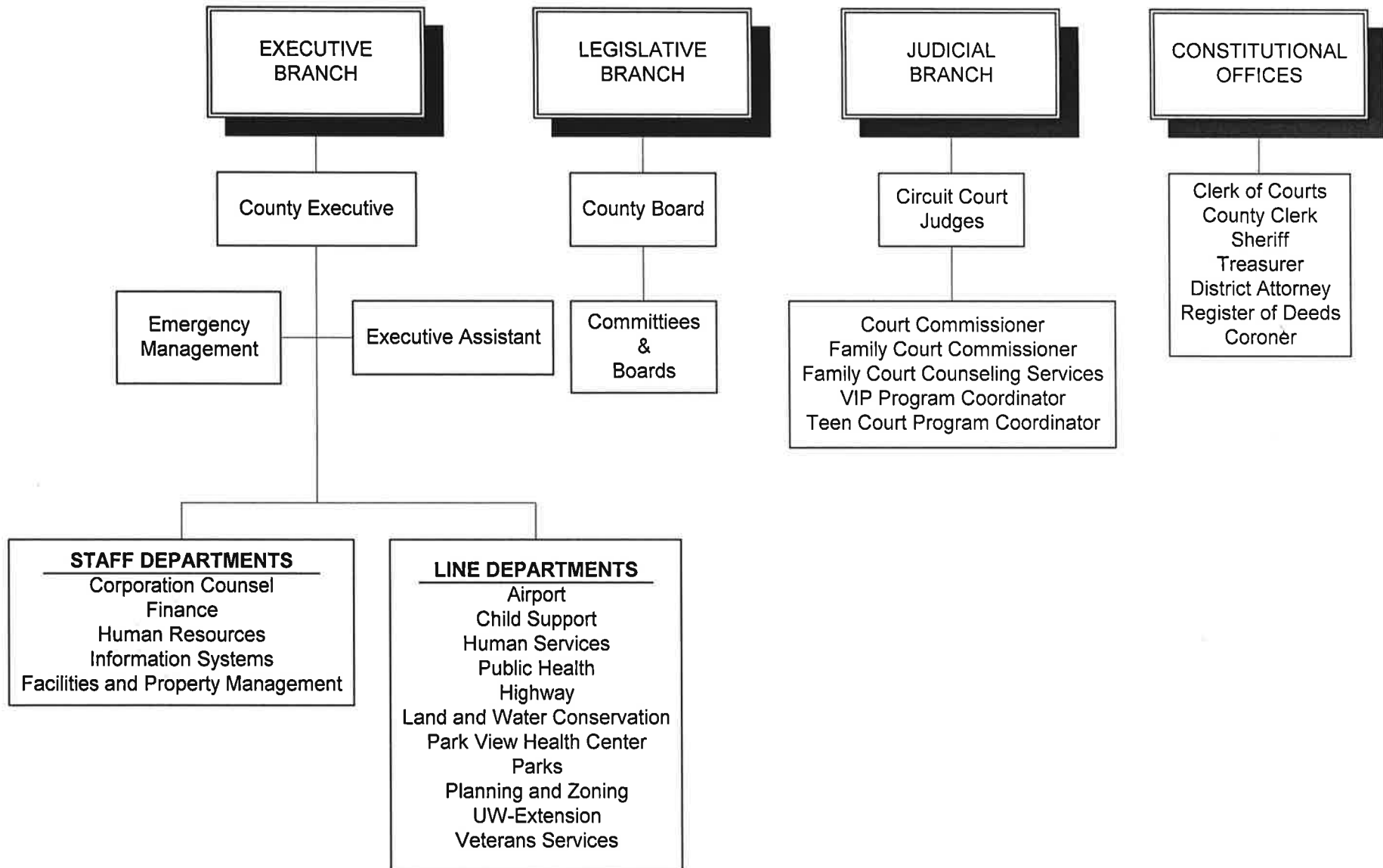
## **MISSION STATEMENT**

**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>
05/02/2014	Forms and Instructions made available for budget preparation
07/11-07/25/2014	Budget worksheets and all materials due from departments to Finance Department
08/04-08/26/2014	Executive holds meetings with departments to review budgets
09/29/2014	Finalized budget sent out for printing and assembly
10/13/2014	Budget delivered to County Board Supervisors
10/27-10/30/2014	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 46.4% 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 32.8% 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 9.7% 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 7.6% 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 2.8% 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 1/12<sup>th</sup> 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 \$14.4 million at the end of 2015 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 500,000.

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 169,000. 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.

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## 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 political subdivision's January 1 equalized value due to net new construction which is new construction less improvements removed between the previous year and the current year.
2. For the 2012 and subsequent years budgets, 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 – 2015 BUDGET

Below are some major items to note about the 2015 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.	\$ 2,000,000
<b>Business Accelerator Grant:</b> Miscellaneous & Unclassified section under "Non Divisional" - using reserves for a grant for a business accelerator at the new aviation business park. The business accelerator is a program being development by UW Oshkosh to assist new businesses to get from the idea stage to commercialization. The program will ultimately be housed in a facility at the new aviation business park.	\$ 50,000
County Board - using reserves for additional funds for wage study	\$ 30,000
Facilities - using reserves for Emerald Ash Borer infestation issues.	\$ 50,000
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
Veterans - using reserves for flag replacement and reserved parking signs.	\$ 3,500
Jail Improvements Fund - using reserves for two capital purchases (X-ray scanner and Dishwasher conveyor belt)	\$ 236,000
Park View Health Center fund balance applied to reduce the levy for the facility.	\$ 1,100,000
Airport fund balance applied to reduce the levy for the Airport.	\$ 50,000
<b>Total reserves applied</b>	<b>\$ 3,809,500</b>

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

## Significant Information - Continued

2. Total equalized value (as reduced by Tax Incremental Districts (TID)) in the County increased 1.28% from 2014. This consists of a .25% market valuation increase and 1.03% growth in new or improved property.
3. Total County wages are up \$1,633,674, or 3%. Of this, 2.4% represents pay increases and the balance is the result of new positions added to the table of organization. Total fringes are up \$374,761, or 1.7%.
4. **Changes in terminology** – This terminology is found on department's budget detail sheets, financial summaries, narrative and on various schedules in the overview section of the book.
  - a. **Increase / decrease to fund balance:** This term is replacing the term “reserves applied” in the budget book. When an operation is being partially funded from its undesignated fund balance the proper and more descriptive terminology would be that the fund balance is either increasing if budgeting a surplus or decreasing if using funds available in fund balance to balance the budget.
  - b. **Adjustments:** This term is replacing the term “fund adjustments”. It is more appropriate when we are showing adjustments in the budget for things that we do not levy for such as depreciation. It is really an adjustment to the levy and not a fund adjustment which seems to imply a use of fund balance. Surplus's or deficits budgeted in proprietary activities that are not on the tax levy such as Highway and are backed out to get to the tax levy. These amounts are also shown as “adjustments” in various places in the budget book.
5. **Four expenditures included in the budget that are being funded from General Fund Balance (not added to the 2015 levy):**
  - a. **Aviation Park Business Accelerator Grant - \$50,000:** This is included in the “Non Divisional” section of the book in the Miscellaneous / Unclassified cost center. See detail there.
  - b. **Emerald Ash Borer funding - \$50,000:** This is included in the Facilities section of the book. See detail there.
  - c. **Flags and Parking Signs - \$3,500:** This was added to the Veterans Department budget to replace old tattered flags and install better handicap parking signs in County parking lots.
  - d. **Salary Study - \$30,000:** This was added to the County Board budget to increase the funds available to do a countywide salary study and merit pay system study.

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

	2011 ACTUALS	2012 ACTUALS	2013 ACTUALS	2014 ADOPTED BUDGET	2015 EXECUTIVE BUDGET	2015 TO 2014 BUDGET CHANGE
<b><u>Employer Share of Fringe Benefits -</u></b>						
FICA Medicare	3,640,353	3,538,672	3,678,911	3,838,571	4,157,348	318,777
Health Insurance	11,824,356	11,050,171	10,581,023	12,064,545	12,415,324	350,779
Dental Insurance	556,175	597,630	654,236	694,185	783,249	89,064
Workers Compensation	186,804	773,684	1,135,345	335,157	344,672	9,515
Unemployment Compensation	-	163,122	121,298	111,772	114,500	2,728
Wisconsin Retirement	5,583,778	4,313,795	4,429,919	4,638,520	4,232,440	(406,080)
Life / Long Term Disability	230,096	198,295	301,718	251,748	261,726	9,978
	<b>22,021,562</b>	<b>20,635,369</b>	<b>20,902,450</b>	<b>21,934,498</b>	<b>22,309,259</b>	<b>374,761</b>
<b><u>Employee Share of Fringe Benefits -</u></b>						
Health Insurance	1,537,166	1,793,677	1,340,439	1,340,505	1,692,999	
Wisconsin Retirement	478,029	2,033,639	2,713,938	3,046,110	3,353,355	

**2015 ADOPTED BUDGET  
SUMMARY OF COUNTY BOARD ACTIONS**

DEPARTMENT NAME	LINE ITEM	DETAIL	EXPENDITURES	REVENUES	FUND BALANCE APPLIED (Note)	LEVY
		Levy per Executive Budget Book				65,482,075
<b>CHANGES TO EXECUTIVE BUDGET AFTER BOOK WAS ASSEMBLED:</b>						
UW Extension	Program Fees	Increase of fee based programs by Horticulture Educator		5,000		65,477,075
UW Extension	Contractual Services	Increase from 1/2 time to full time Horticulture Educator (salary and fringes)	32,040			65,509,115
UW Extension	Office Supplies	Decrease to remove the replacement of tables and chairs	(5,000)			65,504,115
UW Extension	Postage	Decrease to offset contractual services adjustment above	(500)			65,503,615
UW Extension	Computer Software	Decrease to offset contractual services adjustment above	(200)			65,503,415
UW Extension	Membership Dues	Decrease to offset contractual services adjustment above	(300)			65,503,115
UW Extension	Small Equipment	Decrease to offset contractual services adjustment above (forgo equip replacement)	(2,500)			65,500,615
UW Extension	Small Equipment Technology	Decrease to offset contractual services adjustment above (forgo equip replacement)	(2,000)			65,498,615
UW Extension	Print Duplicate	Decrease to offset contractual services adjustment above (reduce copies)	(2,500)			65,496,115
UW Extension	Postage and Box Rent	Decrease to offset contractual services adjustment above	(200)			65,495,915
UW Extension	Maintenance Equipment	Decrease to offset contractual services adjustment above	(500)			65,495,415
UW Extension	Travel - Registration	Decrease to offset contractual services adjustment above	(300)			65,495,115
UW Extension	Travel - Auto Allowance	Decrease to offset contractual services adjustment above	(750)			65,494,365
UW Extension	Travel - Lodging	Decrease to offset contractual services adjustment above	(200)			65,494,165
<b>COUNTY BOARD ACTIONS:</b>						
Parks	Capital - Land	Remove Proposed Dog Park	(100,000)		100,000	65,494,165
County Board	Professional Services	Increase amount budgeted for wage study	30,000		(30,000)	65,494,165
Veterans	Veteran Graves	Increase for flag replacement and reserved parking signs	3,500		(3,500)	65,494,165
		Totals	(49,410)	5,000	66,500	65,494,165

**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

## 2015 BUDGET SUMMARY

<b>DIVISION:</b>	<u>Revenue</u>	<u>Expense</u>	<u>Adjustments</u>	<u>Levy</u>
Administration	\$ 4,105,176	\$ 14,676,958	\$ (789,280)	\$ 9,782,502
Public Safety	5,440,499	28,319,613	(236,000)	22,643,114
Transportation	17,537,573	21,810,791	(2,488,638)	1,784,580
Health & Human Services	42,353,667	69,123,004	(2,013,086)	24,756,251
Education, Culture, & Recreation	652,579	2,670,355	(36,388)	1,981,388
Planning & Environment	1,646,888	2,657,600	60,007	1,070,719
<b>Divisional Total</b>	<b>\$ <u>71,736,382</u></b>	<b>\$ <u>139,258,321</u></b>	<b>\$ <u>(5,503,385)</u></b>	<b>\$ <u>62,018,554</u></b>
<b>OTHER:</b>				
Board of Supervisors	\$ -	\$ 369,825	\$ (30,000)	\$ 339,825
Scholarship Program	100	9,000	100	9,000
Unclassified	3,905,929	3,279,715	(50,000)	(676,214)
Debt Service	-	5,803,000	(2,000,000)	3,803,000
<b>Other Total</b>	<b>\$ <u>3,906,029</u></b>	<b>\$ <u>9,461,540</u></b>	<b>\$ <u>(2,079,900)</u></b>	<b>\$ <u>3,475,611</u></b>
<b>Grand Total</b>	<b>\$ <u>75,642,411</u></b>	<b>\$ <u>148,719,861</u></b>	<b>\$ <u>(7,583,285)</u></b>	<b>\$ <u>65,494,165</u></b>

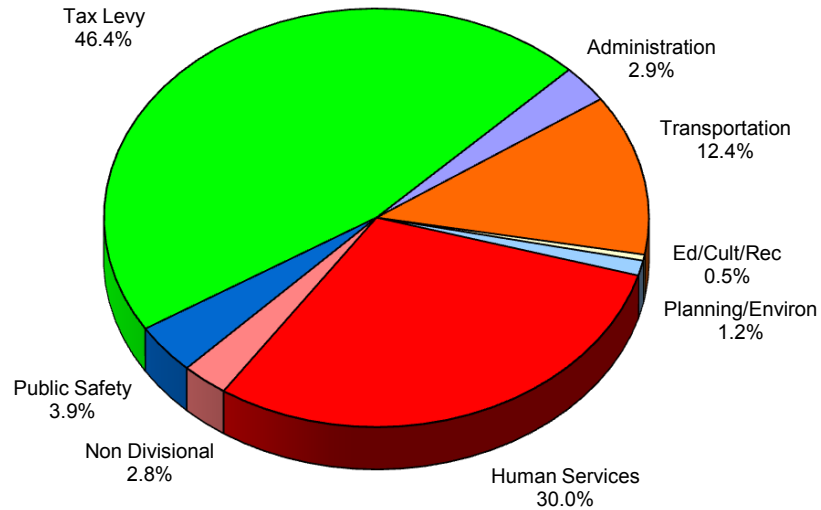
## 2015 APPROPRIATIONS FOR WINNEBAGO COUNTY

Department	REVENUES					EXPENDITURES				
	2013	2014	2014	2014	2015	2013	2014	2014	2014	2015
Department	Actual	Estimated	Budget	Revised	Budget	Actual	Estimated	Budget	Revised	Budget
<b>ADMINISTRATION</b>										
County Executive	7,500	7,500	7,500	7,500	7,500	220,642	225,915	227,610	227,610	230,551
Corporation Counsel	22,238	22,000	21,500	21,500	22,000	480,554	496,318	495,430	495,430	509,008
County Clerk	49,894	46,050	45,875	45,875	46,300	224,479	237,250	229,275	231,475	240,334
Elections	47,146	51,200	51,200	51,200	30,900	89,391	175,720	172,570	172,570	210,720
Dog License	1,565	4,500	4,500	4,500	4,700	1,565	4,500	4,500	4,500	4,700
Treasurer	1,527,922	1,199,800	1,146,200	1,146,200	1,147,600	391,091	416,224	424,614	424,614	410,679
Human Resources and Payroll	26,833	13,025	26,100	26,100	13,025	701,433	739,656	750,239	750,239	751,422
Employee Health & Wellness	-	-	-	-	-	-	-	156,564	156,564	158,791
Workers Compensation Fund	1,124,048	369,751	369,263	369,263	380,790	743,420	893,717	710,144	710,144	931,903
Self Funded Health Insurance	(9,218)	15,472	-	-	-	(214,163)	-	-	-	251,998
Self Funded Dental Insurance	766,266	849,829	826,566	826,566	845,089	733,402	834,658	826,566	826,566	845,089
Finance	46,200	45,500	45,500	45,500	45,500	701,317	718,244	722,022	722,022	757,175
General Services	482,966	460,000	484,500	493,500	452,000	526,839	486,802	524,343	524,343	439,247
Prop & Liab Insurance Fund	931,648	946,381	944,781	944,781	938,781	884,873	931,949	944,837	944,837	938,781
Information Systems	77,794	76,614	74,812	74,812	78,946	1,539,854	1,698,867	1,689,380	1,696,630	1,887,323
Technology Replacement	348,217	500,000	-	500,000	-	327,478	1,059,477	716,954	1,016,954	698,922
Facilities & Property Management	115,111	92,891	89,165	397,165	92,045	4,577,720	5,378,508	5,059,426	5,448,926	5,410,315
	<b>5,566,130</b>	<b>4,700,513</b>	<b>4,137,462</b>	<b>4,954,462</b>	<b>4,105,176</b>	<b>11,929,895</b>	<b>14,297,805</b>	<b>13,654,474</b>	<b>14,353,424</b>	<b>14,676,958</b>
<b>PUBLIC SAFETY</b>										
District Attorney	182,643	214,028	223,528	271,884	264,144	1,201,087	1,247,979	1,259,963	1,308,319	1,345,000
Clerk of Courts & Courts	1,997,929	1,856,184	2,026,019	2,026,019	2,020,608	4,017,532	4,047,809	4,131,277	4,131,277	4,166,507
Sheriff	2,674,345	2,869,000	2,797,755	2,854,571	2,687,872	20,091,205	21,705,678	21,559,218	21,613,034	21,630,239
Jail Improvements	187,875	177,800	177,800	177,800	178,000	160,740	177,800	177,800	177,800	414,000
Coroner	132,153	150,150	150,100	150,100	150,150	364,776	410,234	377,382	377,382	429,655
Emergency Management	150,168	139,997	139,997	152,226	139,725	300,595	366,504	332,248	344,477	334,212
	<b>5,325,113</b>	<b>5,407,159</b>	<b>5,515,199</b>	<b>5,632,600</b>	<b>5,440,499</b>	<b>26,135,935</b>	<b>27,956,004</b>	<b>27,837,888</b>	<b>27,952,289</b>	<b>28,319,613</b>
<b>TRANSPORTATION</b>										
Airport	1,460,913	921,300	1,371,300	1,971,300	941,800	5,070,092	3,937,702	3,253,489	3,936,014	3,070,404
Airport Debt	-	-	-	-	-	624,824	162,000	162,000	162,000	68,000
Highway Department	12,463,874	12,927,998	12,799,438	12,799,438	14,592,383	13,503,859	13,721,649	13,776,681	13,776,681	15,591,572
County Road Maintenance	1,979,194	1,965,049	1,914,226	1,914,226	2,003,390	2,983,842	3,172,236	2,925,467	3,172,236	3,080,815
	<b>15,903,981</b>	<b>15,814,347</b>	<b>16,084,964</b>	<b>16,684,964</b>	<b>17,537,573</b>	<b>22,182,617</b>	<b>20,993,587</b>	<b>20,117,637</b>	<b>21,046,931</b>	<b>21,810,791</b>

## 2015 APPROPRIATIONS FOR WINNEBAGO COUNTY

	REVENUES					EXPENDITURES				
	2013	2014	2014	2014	2015	2013	2014	2014	2014	2015
Department	Actual	Estimated	Budget	Revised	Budget	Actual	Estimated	Budget	Revised	Budget
<b>HEALTH &amp; HUMAN SERVICES</b>										
Public Health	2,151,399	1,998,840	1,915,696	1,947,592	1,909,328	3,371,759	3,295,249	3,614,208	3,651,404	3,664,051
Child Support	1,274,838	1,588,198	1,588,198	1,588,198	1,781,664	1,253,752	1,461,558	1,470,346	1,470,346	1,546,155
Veterans	15,075	13,300	13,300	13,300	13,300	359,248	383,882	383,812	383,812	398,749
Human Services	25,076,423	25,007,010	24,707,665	24,707,665	24,874,582	41,762,048	42,085,742	42,469,712	42,469,712	42,638,809
Park View Health Center	14,480,312	13,404,200	13,219,106	13,219,106	13,774,793	17,061,730	17,589,840	17,719,406	17,719,406	18,238,240
Park View Health Center Debt	-	-	-	-	-	3,592,840	2,616,928	2,616,000	2,616,000	2,637,000
	<b>42,998,047</b>	<b>42,011,548</b>	<b>41,443,965</b>	<b>41,475,861</b>	<b>42,353,667</b>	<b>67,401,377</b>	<b>67,433,199</b>	<b>68,273,484</b>	<b>68,310,680</b>	<b>69,123,004</b>
<b>EDUCATION, CULTURE, &amp; RECREATION</b>										
UW-Fox Valley	213,055	153,532	153,532	153,532	167,632	378,919	334,491	307,064	307,064	335,264
University Extension	45,738	33,605	40,500	40,500	46,100	525,882	686,757	715,756	715,756	592,935
Parks	326,492	289,666	291,718	291,718	282,847	1,589,016	1,613,684	1,541,421	1,593,308	1,549,768
Boat Launch	127,309	106,000	144,000	144,000	156,000	101,873	148,170	157,760	157,760	192,388
	<b>712,594</b>	<b>582,803</b>	<b>629,750</b>	<b>629,750</b>	<b>652,579</b>	<b>2,595,690</b>	<b>2,783,102</b>	<b>2,722,001</b>	<b>2,773,888</b>	<b>2,670,355</b>
<b>PLANNING &amp; ENVIRONMENT</b>										
Register of Deeds	1,135,177	892,100	1,145,100	1,145,100	812,600	659,121	640,165	702,792	702,792	523,470
Planning	282,540	246,403	254,760	254,760	250,170	886,787	930,680	935,365	935,365	976,764
Property Lister	756	350	800	800	600	148,603	158,765	158,765	158,765	157,389
Land Records Modernization	240,380	202,175	297,350	297,350	222,175	265,726	302,807	297,640	297,640	162,168
Land & Water Conservation	186,385	422,826	405,427	556,593	361,343	595,689	958,800	889,110	1,099,593	837,809
	<b>1,845,238</b>	<b>1,763,854</b>	<b>2,103,437</b>	<b>2,254,603</b>	<b>1,646,888</b>	<b>2,555,926</b>	<b>2,991,217</b>	<b>2,983,672</b>	<b>3,194,155</b>	<b>2,657,600</b>
<b>NON-DIVISIONAL BUDGETS</b>										
County Board	-	-	-	-	-	335,079	266,857	377,278	377,278	369,825
Scholarship	8,863	9,160	9,100	9,100	100	9,000	9,000	9,000	9,000	9,000
Unclassified	4,399,495	4,013,800	3,878,700	3,878,700	3,905,929	11,114,381	3,435,603	1,282,084	4,608,884	1,245,740
Library Aid	-	-	-	-	-			2,044,826	2,044,826	1,960,725
Bridge & Culvert Aid	-	-	-	-	-			275,800	275,800	73,250
Debt Service	(7,330)	20,568	-	-	-	10,594,930	6,887,000	5,572,000	6,887,000	5,803,000
Adjustments	2,255,219	3,646,368	3,646,368	8,612,916	2,059,035	-	-	-	-	-
Fund balance adjustments	1,597,112	2,915,000	2,915,000	2,915,000	5,524,250	-	-	-	-	-
Tax Levy	67,859,251	64,786,199	64,786,199	64,786,199	65,494,165	-	-	-	-	-
	<b>76,112,610</b>	<b>75,391,095</b>	<b>75,235,367</b>	<b>80,201,915</b>	<b>76,983,479</b>	<b>22,053,390</b>	<b>10,598,460</b>	<b>9,560,988</b>	<b>14,202,788</b>	<b>9,461,540</b>
	<b>148,463,713</b>	<b>145,671,319</b>	<b>145,150,144</b>	<b>151,834,155</b>	<b>148,719,861</b>	<b>154,854,830</b>	<b>147,053,374</b>	<b>145,150,144</b>	<b>151,834,155</b>	<b>148,719,861</b>

### Winnebago County Revenues By Division (In Thousands)

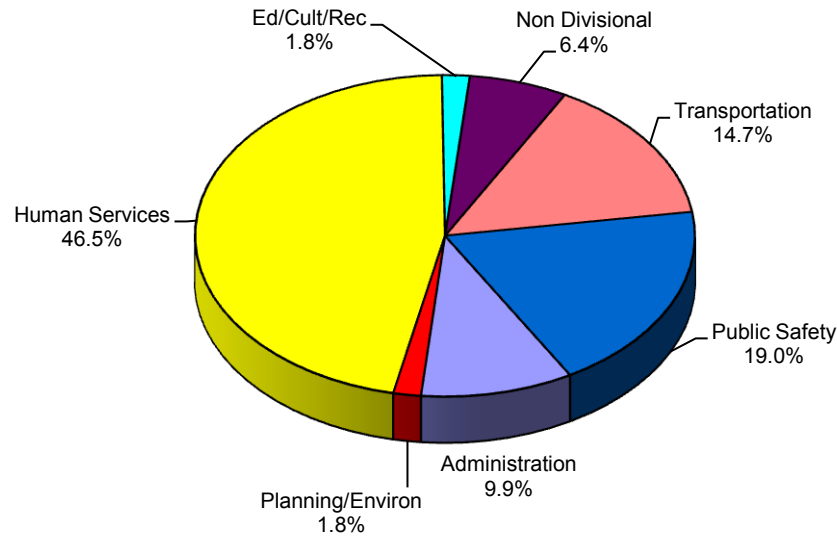


	2014	2015	Change	Percent
Administration	4,138	4,105	(33)	(0.80)
Transportation	16,085	17,538	1,453	9.03
Ed/Cult/Rec	630	653	23	3.65
Planning/Environ	2,103	1,647	(456)	(21.68)
Human Services	41,444	42,354	910	2.20
Non Divisional	3,888	3,906	18	0.46
Public Safety	5,515	5,440	(75)	(1.36)
Tax Levy	64,786	65,494	708	1.09
	138,589	141,137	2,548	1.84
Adjustments*	2,915	2,059	(856)	(29.37)
Decrease to fund balance**	3,646	5,524	1,878	51.51
	<u>145,150</u>	<u>148,720</u>	<u>3,570</u>	<u>2.46</u>

\* Adjustments represent non levy items such as depreciation and restricted funds.

\*\*Decrease to Fund Balances represent savings being used to reduce the tax levy.

### Winnebago County Expenditures By Division (In Thousands)

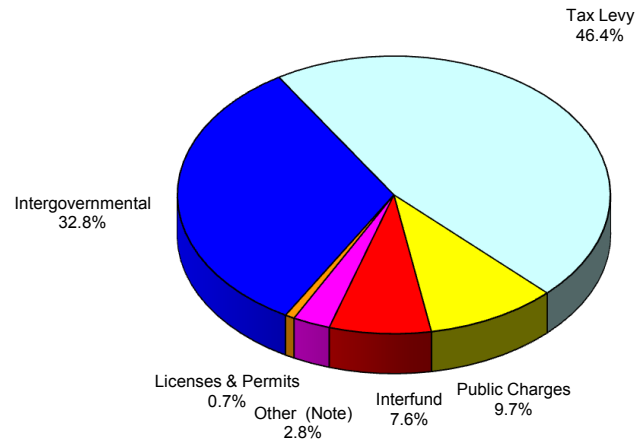


Human Services Exp breakdown	2015 (Thousands)
Public Health	\$ 3,664
Child Support	1,546
Veterans	399
Human Services	42,639
Park View	20,875
<b>Total</b>	<b>\$ 69,123</b>

	2014	2015	Change	Percent
Administration	13,654	14,677	1,023	7.49
Planning/Environ	2,984	2,657	(327)	(10.96)
Human Services	68,273	69,123	850	1.25
Ed/Cult/Rec	2,722	2,670	(52)	(1.91)
Non Divisional	9,561	9,462	(99)	(1.04)
Transportation	20,117	21,811	1,694	8.42
Public Safety	27,839	28,320	481	1.73
	<u>145,150</u>	<u>148,720</u>	<u>3,570</u>	<u>2.46</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	2015 (Thousands)
Basic County allocation	5,897
Youth aids	1,702
Childrens waiver revenue	2,307
Community options	1,063
Income maintenance	1,720
ADRC	1,664
Other Human Services	11,475
Medicaid	6,187
State shared revenue	3,195
Transportation aids	1,955
Hwy maint state	3,518
Hwy maint municipal	2,638
Other general	2,910
<b>Total</b>	<b>46,231</b>

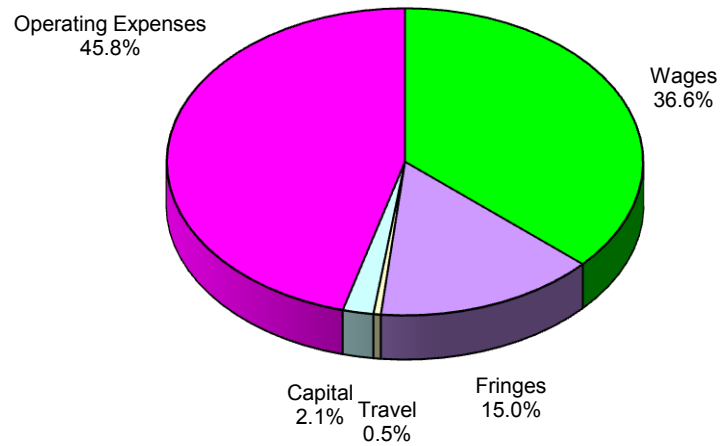
	2014	2015	Change	Percent	% of Total Excluding Interfund
Intergovernmental	45,564	46,231	667	1.46	32.8%
Tax Levy	64,786	65,494	708	1.09	46.4%
Public Charges	13,990	13,734	(256)	(1.83)	9.7%
Interfund	9,282	10,729	1,447	15.59	7.6%
Other (Note)	3,962	3,945	(17)	(0.43)	2.8%
Licenses & Permits	1,005	1,004	(1)	(0.10)	0.7%
	<u>138,589</u>	<u>141,137</u>	<u>2,548</u>	<u>1.84</u>	<u>100.0%</u>
Adjustments*	2,915	2,059	(856)	(29.37)	
Decrease to fund balance**	<u>3,646</u>	<u>5,524</u>	<u>1,878</u>	<u>51.51</u>	
	<u>145,150</u>	<u>148,720</u>	<u>3,570</u>	<u>2.46</u>	

\* Adjustments represent non levy items such as depreciation and restricted funds.

\*\*Decrease to Fund Balances represent savings being used to reduce the tax levy.

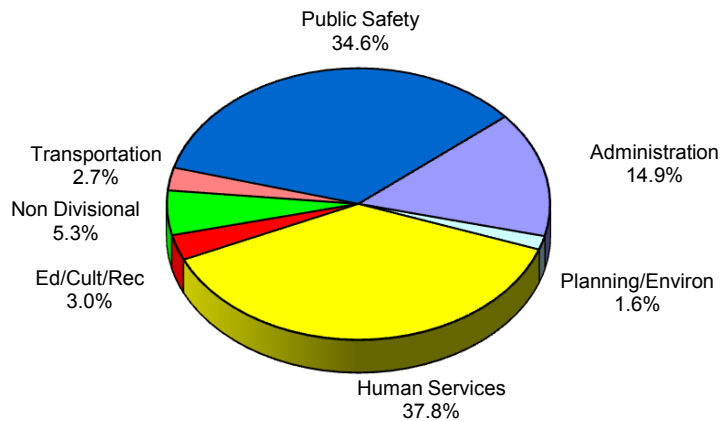
NOTE: " Other" category consists of other taxes, interest on investments, and other miscellaneous revenues such as rental, nonoperating grants, and sale of property and equipment.

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



	2014	2015	Change	Percent
Wages	52,819	54,453	1,634	3.09
Fringes	21,935	22,309	374	1.71
Travel	758	745	(13)	(1.72)
Capital	3,252	3,108	(144)	(4.43)
Operating Expenses	66,386	68,105	1,719	2.59
	<u>145,150</u>	<u>148,720</u>	<u>3,570</u>	<u>2.46</u>

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



**2015  
Human Services Levy (Thousands)**

Public Health	1,465
Child Support	(236)
Veterans	382
Human Services	17,764
Park View	2,744
Park View Debt	2,637

<b>Total</b>	<b>24,756</b>
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**2015  
Non Divisional Levy (Thousands)**

Debt Service	3,803
Library	1,961
Board	340
Scholarship	9
Misc	(2,637)

<b>Total</b>	<b>3,476</b>
--------------	--------------

	<b>2014</b>	<b>2015</b>	<b>Change</b>	<b>Percent</b>
<b>Administration</b>	8,959	9,782	823	9.19
<b>Planning/Environ</b>	880	1,071	191	21.70
<b>Human Services</b>	25,079	24,756	(323)	(1.29)
<b>Ed/Cult/Rec</b>	1,928	1,981	53	2.75
<b>Non Divisional</b>	4,133	3,476	(657)	(15.90)
<b>Transportation</b>	1,484	1,785	301	20.28
<b>Public Safety</b>	22,323	22,643	320	1.43
	<b>64,786</b>	<b>65,494</b>	<b>708</b>	<b>1.09</b>

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

## FINANCIAL COMPARISON - TOTAL

	2014 Budget	2015 Budget	Increase/ (Decrease)	Percent Increase/ -Decrease
Wages	\$ 52,819,052	\$ 54,452,726	\$ 1,633,674	3.093%
Fringe Benefits	21,934,498	22,309,259	374,761	1.709%
Travel & Meetings	757,891	745,093	(12,798)	-1.689%
Capital Outlay	3,252,327	3,107,520	(144,807)	-4.452%
Other operating expenses	<u>66,386,376</u>	<u>68,105,263</u>	<u>1,718,887</u>	<u>2.589%</u>
Total Expenditures	145,150,144	148,719,861	3,569,717	2.459%
Revenues	71,191,372	73,067,377	1,876,005	2.635%
Non operating revenues	<u>2,611,205</u>	<u>2,575,034</u>	<u>(36,171)</u>	<u>-1.385%</u>
Levy before adjustments	71,347,567	73,077,450	1,729,883	2.425%
Adjustments	(3,646,368)	(2,059,035)	1,587,333	-43.532%
Fund balance incr/(decr) <b>(Note 2)</b>	<u>(2,915,000)</u>	<u>(5,524,250)</u>	<u>(2,609,250)</u>	<u>89.511%</u>
Levy	<u>64,786,199</u>	<u>65,494,165</u>	<u>707,966</u>	<u>1.093%</u>
Equalized value (TID Out)	<u>11,252,937,700</u>	<u>11,396,365,600</u>	<u>143,427,900</u>	<u>1.275%</u>
Tax Rate <b>(Note 1)</b>	<u>\$5.76</u>	<u>\$5.75</u>	<u>(\$0.01)</u>	<u>-0.174%</u>

**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 2015 tax mill rate is 1-cent lower than the 2014 rate based on equalized property values. The tax rate for operating expenses is \$4.86 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 **1.03%**. **Existing property values increased 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.

## FINANCIAL COMPARISON - OPERATING

	<u>2014 Budget</u>	<u>2015 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 50,555,816	\$ 52,054,248	\$ 1,498,432	2.964%
Fringe Benefits	21,040,481	21,368,132	327,651	1.557%
Travel & Meetings	699,791	687,343	(12,448)	-1.779%
Capital Outlay	3,252,327	3,107,520	(144,807)	-4.452%
Other operating expenses	<u>55,158,130</u>	<u>57,139,203</u>	<u>1,981,073</u>	<u>3.592%</u>
Total Expenditures	130,706,545	134,356,446	3,649,901	2.792%
Revenues	69,284,876	71,162,649	1,877,773	2.710%
Non operating revenues	<u>2,601,205</u>	<u>2,569,834</u>	<u>(31,371)</u>	<u>-1.206%</u>
Levy before adjustments	58,820,464	60,623,963	1,803,499	3.066%
Fund adjustments	(3,646,368)	(2,059,035)	1,587,333	-43.532%
Fund reserves applied	<u>(950,000)</u>	<u>(3,234,250)</u>	<u>(2,284,250)</u>	<u>240.447%</u>
Levy	<u>54,224,096</u>	<u>55,330,678</u>	<u>1,106,582</u>	<u>2.041%</u>
Equalized value (TID Out)	<u>11,252,937,700</u>	<u>11,396,365,600</u>	<u>143,427,900</u>	<u>1.275%</u>
Tax Rate	<u>\$4.82</u>	<u>\$4.86</u>	<u>\$0.04</u>	<u>0.830%</u>

## FINANCIAL COMPARISON - DEBT SERVICE

	<u>2014 Budget</u>	<u>2015 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>8,350,000</u>	<u>8,508,000</u>	<u>158,000</u>	<u>1.892%</u>
Total Expenditures	<u>8,350,000</u>	<u>8,508,000</u>	<u>158,000</u>	<u>1.892%</u>
Revenues	-	-	-	0.000%
Non operating revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>NA</u>
Levy before adjustments	8,350,000	8,508,000	158,000	1.892%
Fund adjustments	-	-	-	0.000%
Fund reserves applied	<u>(1,550,000)</u>	<u>(2,000,000)</u>	<u>(450,000)</u>	<u>0.000%</u>
Levy	<u>6,800,000</u>	<u>6,508,000</u>	<u>(292,000)</u>	<u>-4.294%</u>
Equalized value (TID Out)	<u>11,252,937,700</u>	<u>11,396,365,600</u>	<u>143,427,900</u>	<u>1.275%</u>
Tax Rate	<u>\$0.60</u>	<u>\$0.57</u>	<u>(\$0.03)</u>	<u>-5.000%</u>

## FINANCIAL COMPARISON - LIBRARY TAX

	<u>2014 Budget</u>	<u>2015 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>2,044,826</u>	<u>1,960,725</u>	<u>(84,101)</u>	<u>-4.113%</u>
Total Expenditures	2,044,826	1,960,725	(84,101)	-4.113%
Revenues	-	-	-	0.000%
Non operating revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.000%</u>
Levy before adjustments	2,044,826	1,960,725	(84,101)	-4.113%
Fund adjustments	-	-	-	0.000%
Fund reserves applied	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.000%</u>
Levy	<u>2,044,826</u>	<u>1,960,725</u>	<u>(84,101)</u>	<u>-4.113%</u>
Equalized value (TID Out) <b>Note 1</b>	<u>4,954,038,300</u>	<u>5,034,551,300</u>	<u>80,513,000</u>	<u>1.625%</u>
Tax Rate	<u>\$0.41</u>	<u>\$0.39</u>	<u>(\$0.02)</u>	<u>-4.878%</u>

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

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

	<u>2014 Budget</u>	<u>2015 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 2,263,236	\$ 2,398,478	\$ 135,242	5.976%
Fringe Benefits	894,017	941,127	47,110	5.269%
Travel & Meetings	58,100	57,750	(350)	-0.602%
Capital Outlay	-	-	-	0.000%
Other operating expenses	<u>833,420</u>	<u>497,335</u>	<u>(336,085)</u>	<u>-40.326%</u>
Total Expenditures	4,048,773	3,894,690	(154,083)	-3.806%
Revenues	1,906,496	1,904,728	(1,768)	-0.093%
Non operating revenues	<u>10,000</u>	<u>5,200</u>	<u>(4,800)</u>	<u>-48.000%</u>
Levy before adjustments	2,132,277	1,984,762	(147,515)	-6.918%
Fund adjustments	-	-	-	0.000%
Fund reserves applied	<u>(415,000)</u>	<u>(290,000)</u>	<u>125,000</u>	<u>0.000%</u>
Levy	<u>1,717,277</u>	<u>1,694,762</u>	<u>(22,515)</u>	<u>-1.311%</u>
Equalized value (TID Out) <b>Note 1</b>	<u>10,428,251,800</u>	<u>10,586,716,800</u>	<u>158,465,000</u>	<u>1.520%</u>
Tax Rate	<u>\$0.16</u>	<u>\$0.16</u>	<u>\$0.00</u>	<u>0.000%</u>

Special Levies consist of Bridge & Culvert Aid, Public Health and Property Lister.

<b>Note 1:</b> Total valuation includes only those municipalities that pay for Public Health and Property Lister services.
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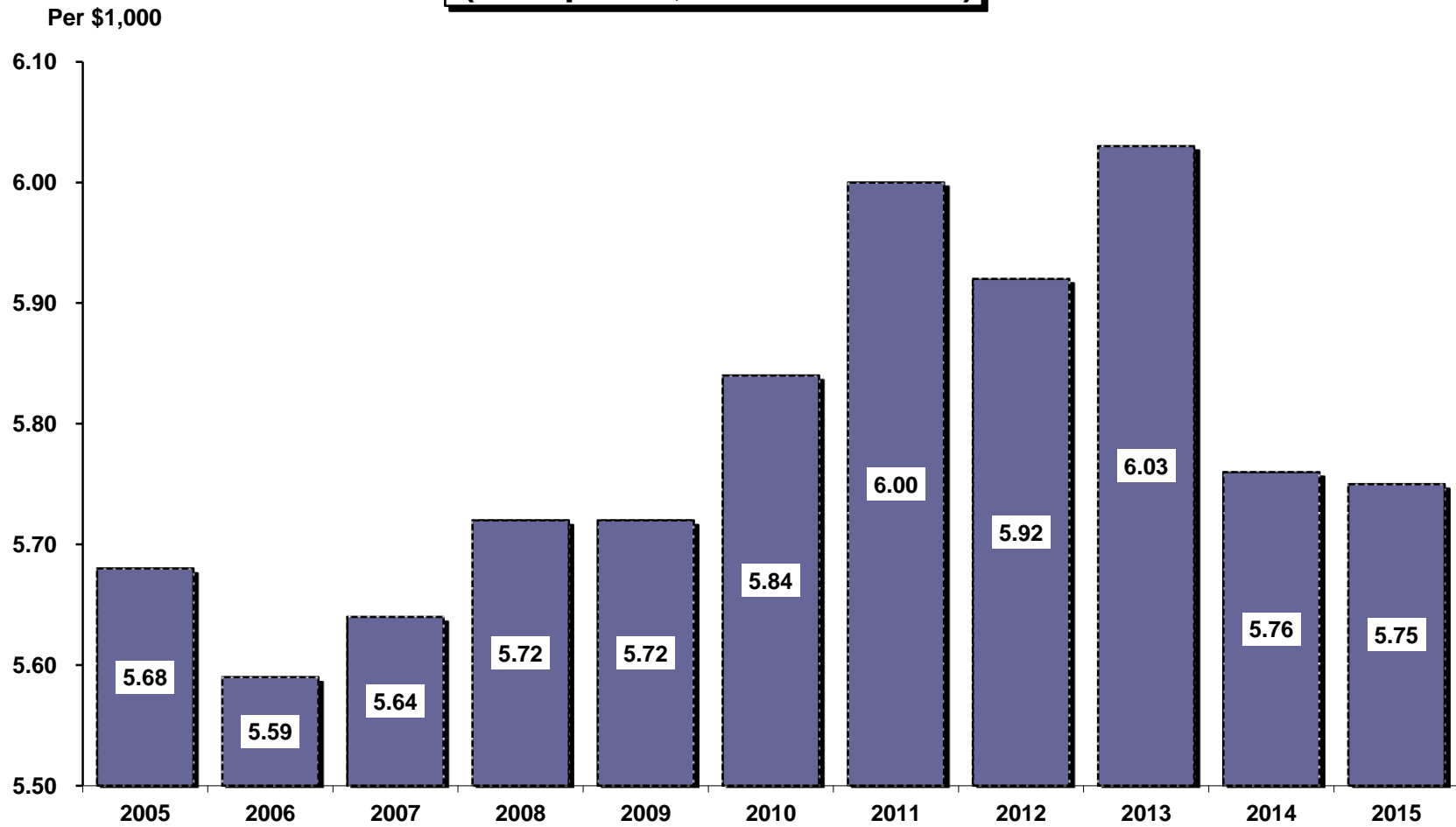
**WINNEBAGO COUNTY, WISCONSIN  
INFORMATION ON COUNTY TAX RATES**

Year	Equalized Value (000) (TID Out)	Valuation Base for Library Tax	Valuation Base for Special Levy	TAX LEVY					TAX RATE				
				Total	Operating	Debt Service	Library	Special Levy	Equalized Rate	Operating	Debt Service	Library *	Special Levy *
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
2015	11,396,366	5,034,551	10,586,717	65,494,165	60,623,963	6,508,000	1,960,725	1,694,762	5.75	4.86	0.57	0.39	0.16

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

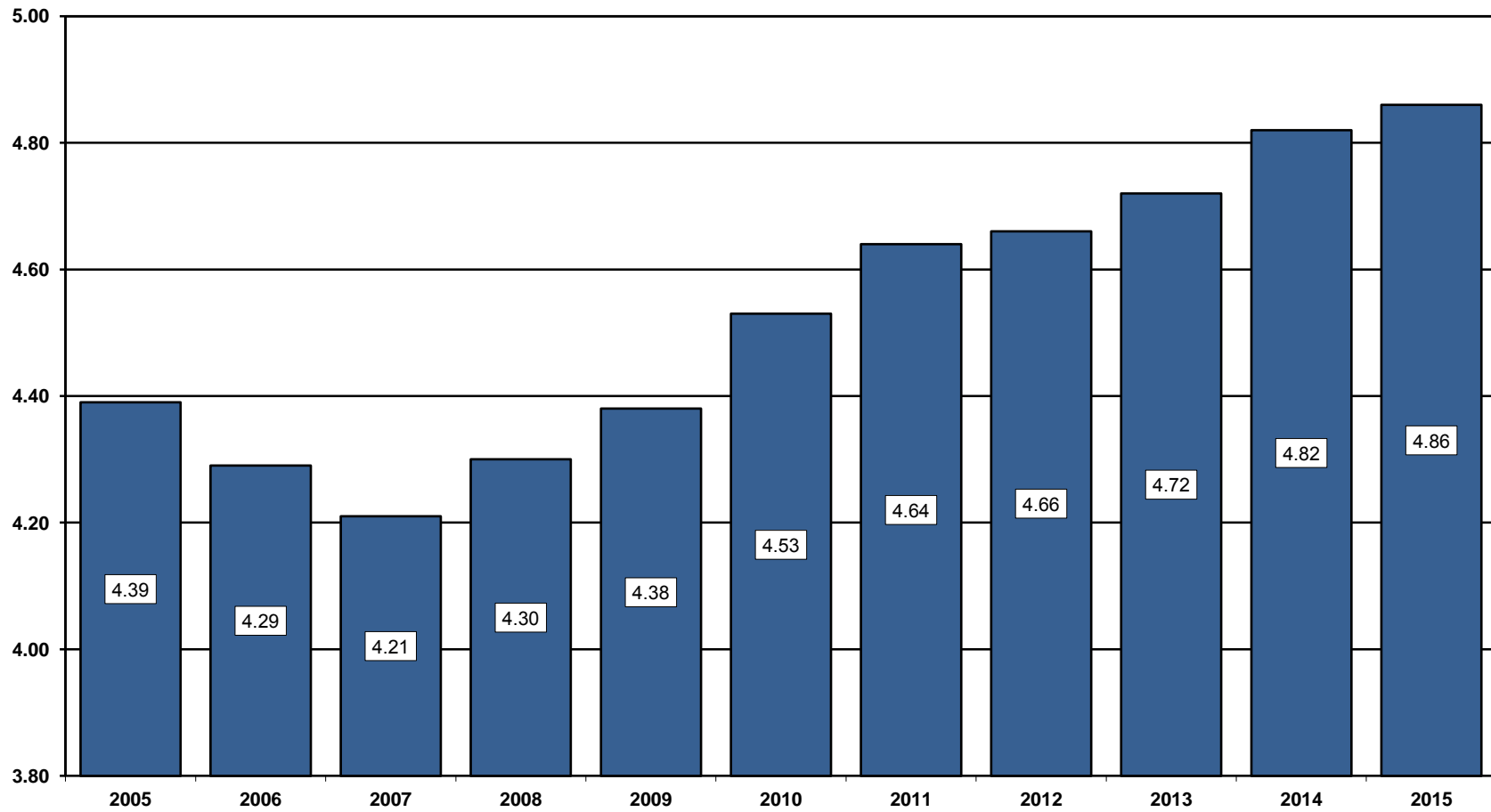
**NOTE: Graphics for the above data are shown on the following pages.**

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

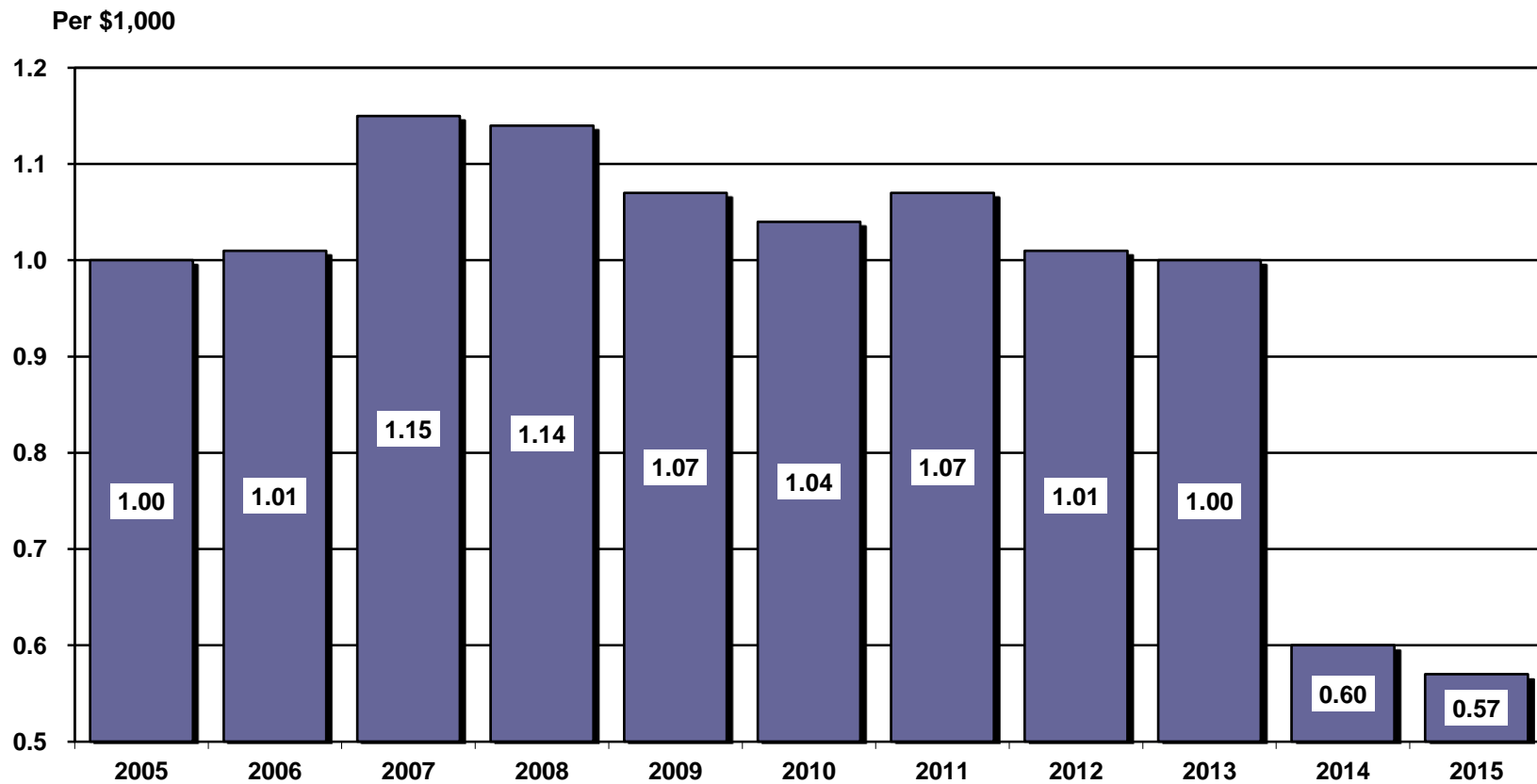


**Winnebago County  
Recap of Operating Levy  
(Rate per \$1,000 of Valuation)**

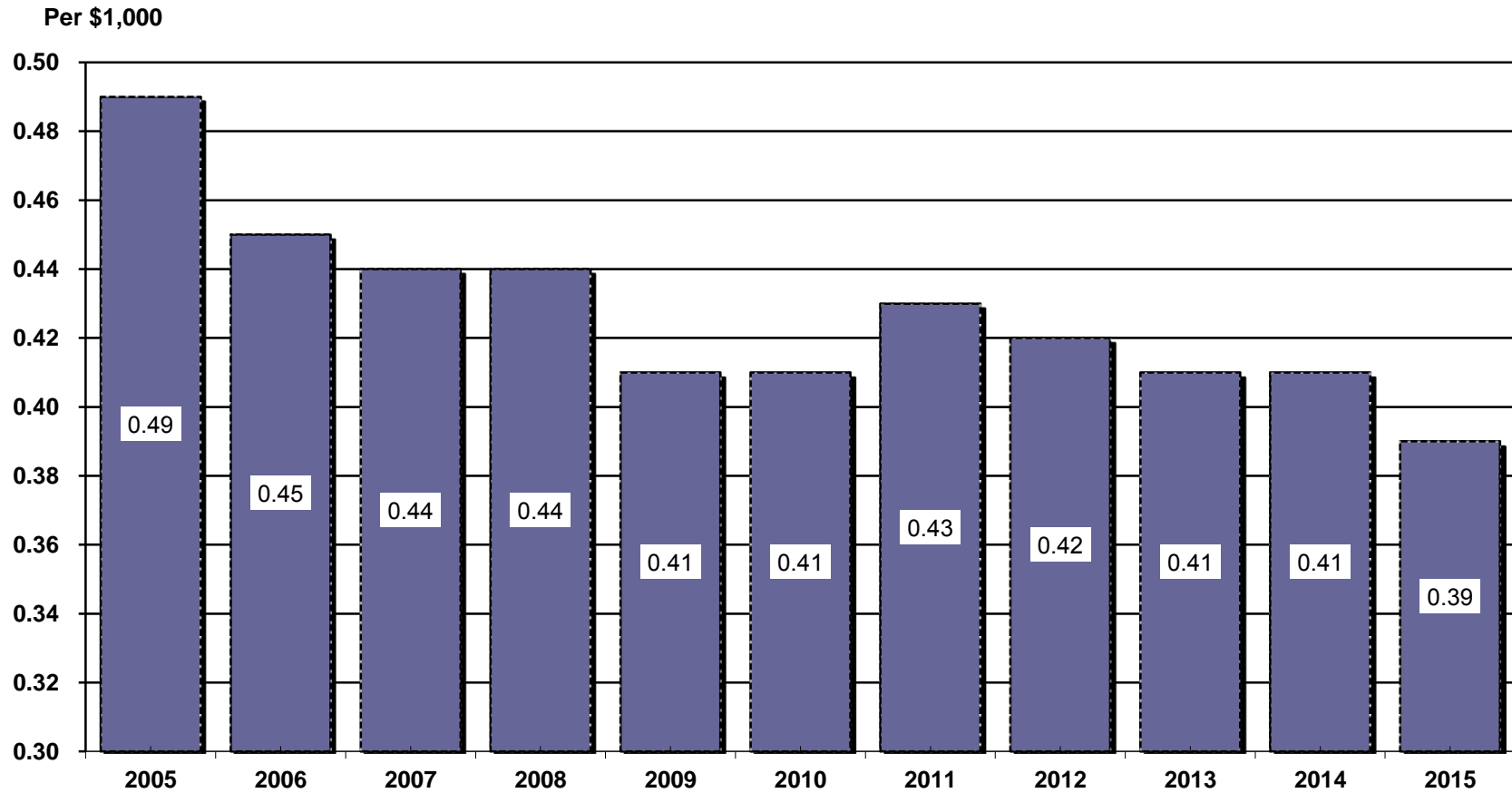
Per \$1,000



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

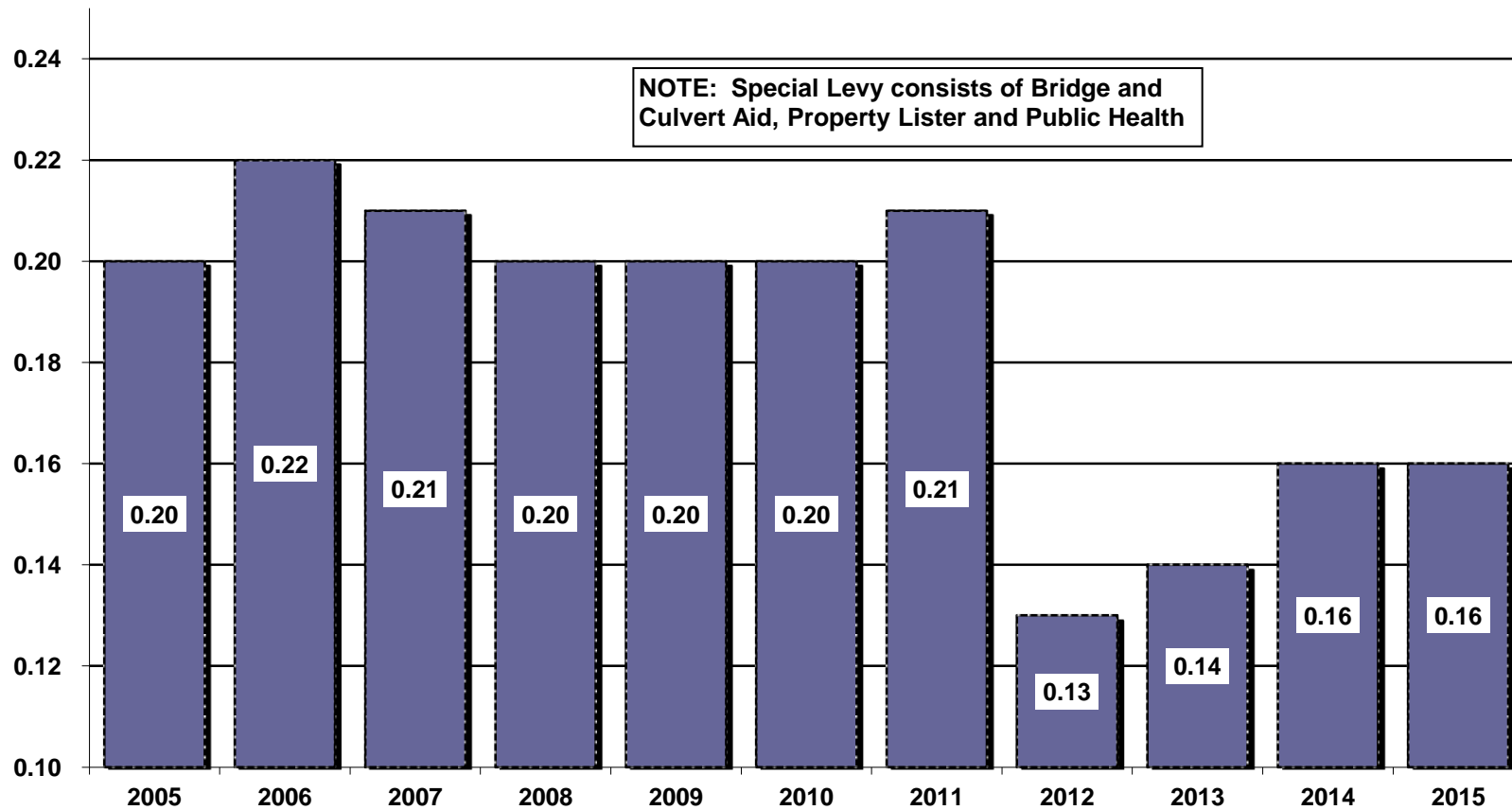


**Winnebago County  
Recap of Library Tax  
(Rate per \$1,000 of Valuation)**



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

Per \$1,000



**WINNEBAGO COUNTY, WISCONSIN**  
**APPORTIONMENT OF TAXES AND SPECIAL CHARGES - 2015**

	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
<b>Towns</b>															
Algoma	578,689,800.00	98,207.13	-	(2,940.52)	(2,940.52)	64,720.35	225,372.93	8,419.62	16,866.22	3,140,072.32	3,455,451.44	3,452,510.92	-	3,455,451.44	3,550,718.05
Black Wolf	270,624,500.00	45,926.60	-	(1,375.13)	(1,375.13)	30,266.49	105,395.73	3,937.44	7,887.50	1,468,455.99	1,615,943.15	1,614,568.02	-	1,615,943.15	1,660,494.62
Clayton	454,418,600.00	77,117.56	-	(2,309.05)	(2,309.05)	50,821.93	176,975.04	6,611.54	13,244.27	2,465,755.00	2,713,407.78	2,711,098.73	-	2,713,407.78	2,788,216.29
Menasha	1,434,553,900.00	243,452.40	-	(7,289.45)	(7,289.45)	160,439.73	558,692.43	20,872.00	41,810.86	7,784,140.98	8,565,956.00	8,558,666.55	-	8,565,956.00	8,802,118.95
Neenah	397,188,400.00	67,405.26	-	(2,018.25)	(2,018.25)	44,421.34	154,686.52	5,778.88	11,576.27	2,155,213.90	2,371,676.91	2,369,658.66	-	2,371,676.91	2,437,063.92
Nekimi	122,464,600.00	20,782.98	-	(622.28)	(622.28)	13,696.37	47,694.30	1,781.79	3,569.30	664,514.39	731,256.15	730,633.87	-	731,256.15	751,416.85
Nepeuskun	57,640,900.00	9,782.01	-	(292.89)	(292.89)	6,446.53	22,448.47	838.64	1,679.97	312,769.63	344,183.24	343,890.35	-	344,183.24	353,672.36
Omro	188,490,200.00	31,987.92	-	(957.78)	(957.78)	21,080.64	73,408.22	2,742.43	5,493.65	1,022,780.88	1,125,505.82	1,124,548.04	-	1,125,505.82	1,156,535.96
Oshkosh	312,198,500.00	52,981.96	-	(1,586.39)	(1,586.39)	34,916.12	121,586.88	4,542.32	9,099.19	1,694,043.80	1,864,188.31	1,862,601.92	-	1,864,188.31	1,915,583.88
Poygan	149,429,900.00	25,359.15	-	(759.30)	(759.30)	16,712.16	58,196.04	2,174.12	4,355.21	810,832.84	892,270.37	891,511.07	-	892,270.37	916,870.22
Rushford	107,678,600.00	18,273.70	-	(547.15)	(547.15)	12,042.72	41,935.84	1,566.67	3,138.35	584,282.96	642,966.54	642,419.39	-	642,966.54	660,693.09
Utica	124,439,100.00	21,118.06	-	(632.32)	(632.32)	13,917.20	48,463.28	1,810.52	3,626.84	675,228.38	743,046.22	742,413.90	-	743,046.22	763,531.96
Vinland	228,510,200.00	38,779.55	-	(1,161.14)	(1,161.14)	25,556.46	88,994.16	3,324.70	6,660.05	1,239,936.41	1,364,471.78	1,363,310.64	-	1,364,471.78	1,402,090.19
Winchester	140,737,800.00	23,884.05	-	(715.14)	(715.14)	15,740.03	54,810.87	2,047.66	4,101.88	763,667.98	840,368.42	839,653.28	-	840,368.42	863,537.33
Winneconne	296,813,900.00	50,371.10	-	(1,508.21)	(1,508.21)	33,195.50	115,595.29	4,318.48	8,650.80	1,610,564.27	1,772,324.34	1,770,816.13	-	1,772,324.34	1,821,187.23
Wolf River	170,672,400.00	28,964.13	-	(867.24)	(867.24)	19,087.91	66,469.00	2,483.19	4,974.34	926,098.37	1,019,112.81	1,018,245.57	-	1,019,112.81	1,047,209.70
<b>Total Towns</b>	<b>5,034,551,300.00</b>	<b>854,393.56</b>	<b>-</b>	<b>(25,582.25)</b>	<b>(25,582.25)</b>	<b>563,061.48</b>	<b>1,960,725.00</b>	<b>73,250.00</b>	<b>146,734.70</b>	<b>27,318,358.10</b>	<b>30,062,129.28</b>	<b>30,036,547.03</b>	<b>-</b>	<b>30,062,129.28</b>	<b>30,890,940.59</b>
<b>Villages</b>															
Winneconne	172,866,900.00	32,702.26	-	(878.39)	(878.39)	19,333.34	-	-	5,038.30	938,006.11	962,377.75	961,499.36	-	962,377.75	994,201.62
<b>Cities</b>															
Appleton	65,468,000.00	13,185.04	-	(332.66)	(332.66)	-	-	-	-	355,240.85	355,240.85	354,908.19	-	355,240.85	368,093.23
Menasha	744,180,800.00	133,649.77	-	(3,781.43)	(3,781.43)	-	-	-	-	4,038,055.51	4,038,055.51	4,034,274.08	-	4,038,055.51	4,167,923.85
Neenah	1,745,445,700.00	325,554.18	-	(8,869.20)	(8,869.20)	289,303.46	-	-	-	9,471,094.42	9,760,397.88	9,751,528.68	-	9,760,397.88	10,077,082.86
Omro	172,101,900.00	29,206.72	-	(874.51)	(874.51)	19,247.77	-	-	5,016.00	933,855.09	958,118.86	957,244.35	-	958,118.86	986,451.07
Oshkosh	3,461,751,000.00	636,198.54	-	(17,590.32)	(17,590.32)	573,776.95	-	-	-	18,784,067.92	19,357,844.87	19,340,254.55	-	19,357,844.87	19,976,453.09
<b>Total Cities</b>	<b>6,188,947,400.00</b>	<b>1,137,794.25</b>	<b>-</b>	<b>(31,448.12)</b>	<b>(31,448.12)</b>	<b>882,328.18</b>	<b>-</b>	<b>-</b>	<b>5,016.00</b>	<b>33,582,313.79</b>	<b>34,469,657.97</b>	<b>34,438,209.85</b>	<b>-</b>	<b>34,469,657.97</b>	<b>35,576,004.10</b>
<b>Total all taxing Districts</b>	<b>11,396,365,600.00</b>	<b>2,024,890.07</b>	<b>-</b>	<b>(57,908.76)</b>	<b>(57,908.76)</b>	<b>1,464,723.00</b>	<b>1,960,725.00</b>	<b>73,250.00</b>	<b>156,789.00</b>	<b>61,838,678.00</b>	<b>65,494,165.00</b>	<b>65,436,256.24</b>	<b>-</b>	<b>65,494,165.00</b>	<b>67,461,146.31</b>

**WINNEBAGO COUNTY, WISCONSIN  
COMPARISON OF APPORTIONMENT**

	Tax Apportionment				Equalized Value (TID Out)			
	2015	2014	Increase/ (Decrease)	Percent	2015	2014	Increase/ (Decrease)	Percent
<b>Towns</b>								
Algoma	3,550,718.05	3,487,820.99	62,897.06	1.80	578,689,800.00	564,086,300.00	14,603,500.00	2.59
Black Wolf	1,660,494.62	1,659,174.06	1,320.56	0.08	270,624,500.00	268,338,700.00	2,285,800.00	0.85
Clayton	2,788,216.29	2,786,328.41	1,887.88	0.07	454,418,600.00	450,633,700.00	3,784,900.00	0.84
Menasha	8,802,118.95	8,620,990.59	181,128.36	2.10	1,434,553,900.00	1,394,275,300.00	40,278,600.00	2.89
Neenah	2,437,063.92	2,396,672.28	40,391.64	1.69	397,188,400.00	387,614,500.00	9,573,900.00	2.47
Nekimi	751,416.85	778,836.79	(27,419.94)	(3.52)	122,464,600.00	125,961,500.00	(3,496,900.00)	(2.78)
Nepeuskun	353,672.36	350,403.13	3,269.23	0.93	57,640,900.00	56,670,800.00	970,100.00	1.71
Omro	1,156,535.96	1,146,343.08	10,192.88	0.89	188,490,200.00	185,398,400.00	3,091,800.00	1.67
Oshkosh	1,915,583.88	1,934,781.06	(19,197.18)	(0.99)	312,198,500.00	312,912,700.00	(714,200.00)	(0.23)
Poygan	916,870.22	906,873.41	9,996.81	1.10	149,429,900.00	146,668,900.00	2,761,000.00	1.88
Rushford	660,693.09	663,738.99	(3,045.90)	(0.46)	107,678,600.00	107,346,700.00	331,900.00	0.31
Utica	763,531.96	768,928.32	(5,396.36)	(0.70)	124,439,100.00	124,359,000.00	80,100.00	0.06
Vinland	1,402,090.19	1,405,822.00	(3,731.81)	(0.27)	228,510,200.00	227,364,000.00	1,146,200.00	0.50
Winchester	863,537.33	844,112.15	19,425.18	2.30	140,737,800.00	136,518,500.00	4,219,300.00	3.09
Winneconne	1,821,187.23	1,807,652.11	13,535.12	0.75	296,813,900.00	292,352,100.00	4,461,800.00	1.53
Wolf River	1,047,209.70	1,073,003.70	(25,794.00)	(2.40)	170,672,400.00	173,537,200.00	(2,864,800.00)	(1.65)
Total Towns	30,890,940.59	30,631,481.07	259,459.52	0.85	5,034,551,300.00	4,954,038,300.00	80,513,000.00	1.63
<b>Villages</b>								
Winneconne	994,201.62	966,632.19	27,569.43	2.85	172,866,900.00	168,683,400.00	4,183,500.00	2.48
<b>Cities</b>								
Appleton	368,093.23	387,482.22	(19,388.99)	(5.00)	65,468,000.00	69,031,400.00	(3,563,400.00)	(5.16)
Menasha	4,167,923.85	4,229,619.29	(61,695.44)	(1.46)	744,180,800.00	755,654,500.00	(11,473,700.00)	(1.52)
Neenah	10,077,082.86	9,773,636.49	303,446.37	3.10	1,745,445,700.00	1,698,237,600.00	47,208,100.00	2.78
Omro	986,451.07	901,974.00	84,477.07	9.37	172,101,900.00	157,501,000.00	14,600,900.00	9.27
Oshkosh	19,976,453.09	19,853,316.41	123,136.68	0.62	3,461,751,000.00	3,449,791,500.00	11,959,500.00	0.35
Total Cities	35,576,004.10	35,146,028.41	429,975.69	1.22	6,188,947,400.00	6,130,216,000.00	58,731,400.00	0.96
<b>Total all taxing Districts</b>	<b>67,461,146.31</b>	<b>66,744,141.67</b>	<b>717,004.64</b>	<b>1.07</b>	<b>11,396,365,600.00</b>	<b>11,252,937,700.00</b>	<b>143,427,900.00</b>	<b>1.27</b>

## **2015 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 51% 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 2013 THROUGH 2015

FUND	FUND BALANCE 12/31/13	ESTIMATED SURPLUS / (DEFICIT) 2014	BALANCE 12/31/14	REVENUES 2015	EXPENSES 2015	Note 1 ADJUSTMENTS 2015	ESTIMATED SURPLUS / (DEFICIT) (Note 3) 2015	TOTAL FUND BALANCE 12/31/15	Note 2 AVAILABLE RESOURCES 12/31/15
<b>General Fund</b>									
Designated Fund Balance	822,315	(822,315)	-	-	-	-	-	-	-
Undesignated Fund Balance	19,139,962	(4,482,843)	14,657,119	51,834,400	51,967,900	-	(133,500)	14,523,619	14,523,619
Technology Replacement Fund	423,443	(559,477)	(136,034)	750,000	698,922	-	51,078	(84,956)	-
Public Health	877,218	(12,898)	864,320	3,374,051	3,664,051	-	(290,000)	574,320	574,320
Scholarship Fund	32,658	100	32,758	9,100	9,000	-	100	32,858	32,858
Boat Launch Fees	209,754	(42,170)	167,584	156,000	192,388	-	(36,388)	131,196	131,196
Land Records Modernization	78,954	(70,632)	8,322	222,175	162,168	-	60,007	68,329	68,329
Property Lister	121,975	(450)	121,525	157,389	157,389	-	-	121,525	121,525
Jail Improvements	445,860	-	445,860	178,000	414,000	-	(236,000)	209,860	209,860
<b>TOTAL GENERAL FUND</b>	<b>22,152,139</b>	<b>(5,990,685)</b>	<b>16,161,454</b>	<b>56,681,115</b>	<b>57,265,818</b>	<b>-</b>	<b>(584,703)</b>	<b>15,576,751</b>	<b>15,661,707</b>
<b>Special Revenue</b>									
Human Services	80,498	-	80,498	42,638,809	42,638,809	-	-	80,498	80,498
<b>Proprietary Funds (Unrestricted)</b>									
Airport	2,032,185	(583,997)	1,448,188	1,648,955	3,138,404	(1,439,449)	(50,000)	1,398,188	1,398,188
Parkview Health Center	9,856,051	(435,638)	9,420,413	19,155,654	20,875,240	(619,586)	(1,100,000)	8,320,413	8,320,413
Highway	1,210,499	435,849	1,646,348	14,592,383	15,591,572	(1,362,000)	362,811	2,009,159	1,958,305
General Services	(85,254)	13,041	(72,213)	452,000	439,247	-	12,753	(59,460)	-
Workers Compensation Insurance	3,546,697	(523,966)	3,022,731	380,790	931,903	-	(551,113)	2,471,618	2,471,618
Property & Liability Insurance	633,262	14,432	647,694	938,781	938,781	-	-	647,694	633,262
Self Funded Health Insurance	3,288,752	15,472	3,304,224	-	251,998	-	(251,998)	3,052,226	3,052,226
Self Funded Dental Insurance	195,846	15,171	211,017	845,089	845,089	-	-	211,017	195,846
<b>TOTAL PROPRIETARY FUNDS</b>	<b>20,678,038</b>	<b>(1,049,636)</b>	<b>19,628,402</b>	<b>38,013,652</b>	<b>43,012,234</b>	<b>(3,421,035)</b>	<b>(1,577,547)</b>	<b>18,050,855</b>	<b>18,029,858</b>
<b>Other Funds (Equity)</b>									
Debt Service	3,655,471	(1,550,000)	2,105,471	3,803,000	5,803,000	-	(2,000,000)	105,471	105,471
<b>TOTALS</b>	<b>46,566,146</b>	<b>(8,590,321)</b>	<b>37,975,825</b>	<b>141,136,576</b>	<b>148,719,861</b>	<b>(3,421,035)</b>	<b>(4,162,250)</b>	<b>33,813,575</b>	<b>33,877,534</b>

**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 unrestricted fund balance because they are not true expenditures in proprietary fund accounting and would not effect fund balance. Depreciation is also adjusted out because it does not close out to unrestricted fund balance. It closes to a restricted equity account called "Investment in capital assets net of debt".

**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 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.

**WINNEBAGO COUNTY**  
**SOURCES OF REVENUE BY FUND**

<b>Funding Sources - 2015 Budget</b>											
	<b>Taxes</b>	<b>Inter-Governmental</b>	<b>Licenses, Fines, Permits</b>	<b>Public Charges</b>	<b>Interfund</b>	<b>Interest</b>	<b>Other</b>	<b>2015 Adopted Budget</b>	<b>2014 Adopted Budget</b>	<b>Change - 2015 Over/(Under) 2014</b>	<b>Percent</b>
General Fund	37,838,922	10,848,812	988,750	4,355,826	288,509	577,925	1,782,371	56,681,115	55,789,062	892,053	1.6
Human Services	17,764,227	22,568,012	-	2,306,570	-	-	-	42,638,809	42,469,712	169,097	0.4
Airport	707,155	4,000	-	936,500	-	-	1,300	1,648,955	1,843,705	(194,750)	-10.56
Park View Health Center	5,380,861	6,290,069	-	6,019,168	-	-	1,465,556	19,155,654	18,999,906	155,748	0.82
Highway	-	6,514,393	15,000	4,220	7,978,420	12,000	68,350	14,592,383	12,799,438	1,792,945	14.01
General Services	-	6,000	-	2,500	443,500	-	-	452,000	524,343	(72,343)	-13.8
Workers Comp Insurance	-	-	-	-	345,658	35,132	-	380,790	369,263	11,527	3.12
Property & Liability Insurance	-	-	-	-	936,781	2,000	-	938,781	944,781	(6,000)	-0.64
Self Funded Dental Insurance	-	-	-	108,196	735,893	1,000	-	845,089	826,566	18,523	2.24
Debt Service	3,803,000	-	-	-	-	-	-	3,803,000	4,022,000	(219,000)	-5.45
	<b>65,494,165</b>	<b>46,231,286</b>	<b>1,003,750</b>	<b>13,732,980</b>	<b>10,728,761</b>	<b>628,057</b>	<b>3,317,577</b>	<b>141,136,576</b>	<b>138,588,776</b>	<b>2,547,800</b>	<b>1.84</b>

**WINNEBAGO COUNTY**  
**SOURCES OF REVENUE BY YEAR**

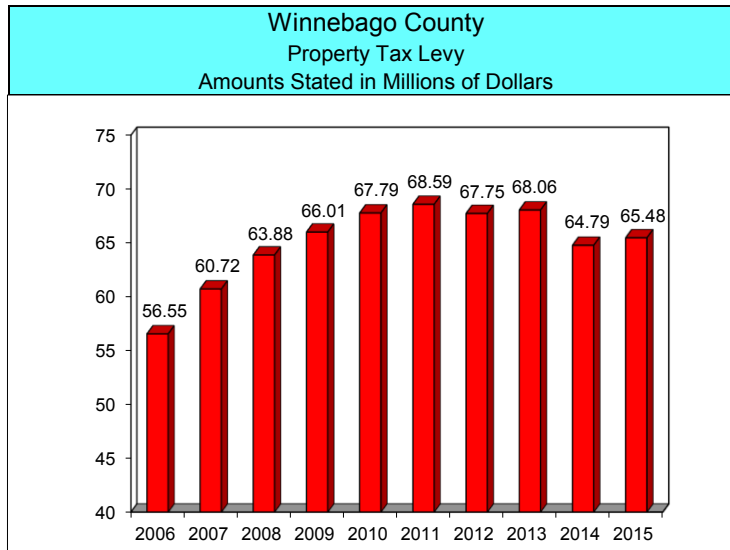
	<b>Actual 2011</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Adopted 2014</b>	<b>Adopted 2015</b>	<b>2014 Over/(Under) 2013 Amount</b>	<b>Percent</b>
Taxes	68,680,638	68,183,647	67,859,252	64,786,199	65,494,165	707,966	1.09
Intergovernmental	49,924,202	47,083,096	45,011,599	45,563,924	46,231,286	667,362	1.46
Licenses, Fines, Permits	971,984	1,059,484	1,046,909	1,004,510	1,003,750	(760)	-0.08
Public Charges	14,434,333	15,142,958	15,192,593	13,990,413	13,732,980	(257,433)	-1.84
Interfund	14,125,310	13,225,630	9,591,118	9,281,925	10,728,761	1,446,836	15.59
Interest	730,448	734,930	(189,849)	609,744	628,057	18,313	3
Other	3,454,735	8,791,372	9,421,971	3,352,061	3,317,577	(34,484)	-1.03
<b>Total</b>	<b>152,321,650</b>	<b>154,221,117</b>	<b>147,933,593</b>	<b>138,588,776</b>	<b>141,136,576</b>	<b>2,547,800</b>	<b>1.84</b>

**WINNEBAGO COUNTY  
EXPENDITURES BY FUND**

	Expenditure Type - 2015				2015 Adopted Budget	2014 Adopted Budget	Change 2015 Over/(Under) 2014	Percent
	Labor	Travel	Capital	Other Operating Expenses				
General Fund	36,323,559	334,145	1,588,020	19,020,094	57,265,818	56,574,966	690,852	1.22
Human Services	19,912,490	383,142	44,500	22,298,677	42,638,809	42,469,712	169,097	0.40
Airport Fund	607,194	2,280	113,000	2,415,930	3,138,404	3,415,489	(277,085)	-8.11
Park View Health Center	14,153,526	15,375	-	6,706,339	20,875,240	20,335,406	539,834	2.65
Highway Fund	5,642,177	7,889	1,362,000	8,579,506	15,591,572	13,776,681	1,814,891	13.17
General Services	63,400	-	-	375,847	439,247	524,343	(85,096)	-16.23
Workers Compensation Insurance	36,437	900	-	894,566	931,903	710,144	221,759	31.23
Property & Liability Insurance	23,202	112	-	915,467	938,781	944,837	(6,056)	-0.64
Self Funded Health Insurance	-	-	-	251,998	251,998	-	251,998	#DIV/0!
Self Funded Dental Insurance	-	-	-	845,089	845,089	826,566	18,523	2.24
Debt Service Funds	-	-	-	5,803,000	5,803,000	5,572,000	231,000	4.15
	76,761,985	743,843	3,107,520	68,106,513	148,719,861	145,150,144	3,569,717	2.46

**WINNEBAGO COUNTY  
EXPENDITURES BY YEAR**

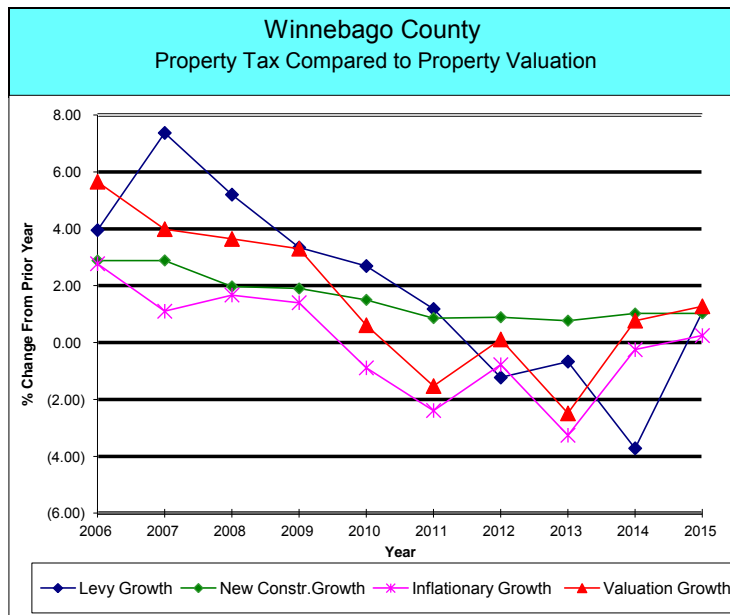
	<b>Actual 2011</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Adopted 2014</b>	<b>Adopted 2015</b>	<b>2015 Over/(Under) 2014</b>	
						<b>Amount</b>	<b>Percent</b>
Labor	70,058,082	70,069,595	71,556,566	74,753,550	76,761,985	2,008,435	2.7%
Travel	614,440	634,280	720,475	757,891	743,843	(14,048)	-1.9%
Capital	2,173,765	2,417,014	4,172,981	3,252,327	3,107,520	(144,807)	-4.5%
Other Operating	75,944,861	80,180,092	78,639,872	66,386,376	68,106,513	1,720,137	2.6%
	148,791,148	153,300,981	155,089,894	145,150,144	148,719,861	3,569,717	2.5%



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.

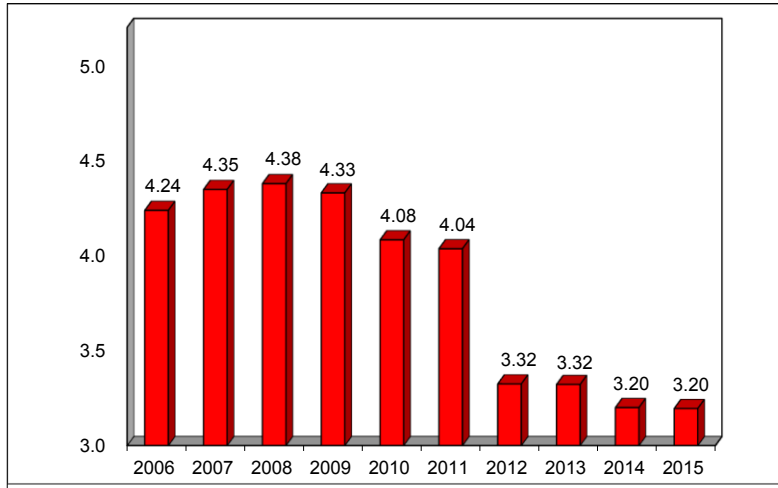
2014 figure represents the actual levy.

2015 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 than 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

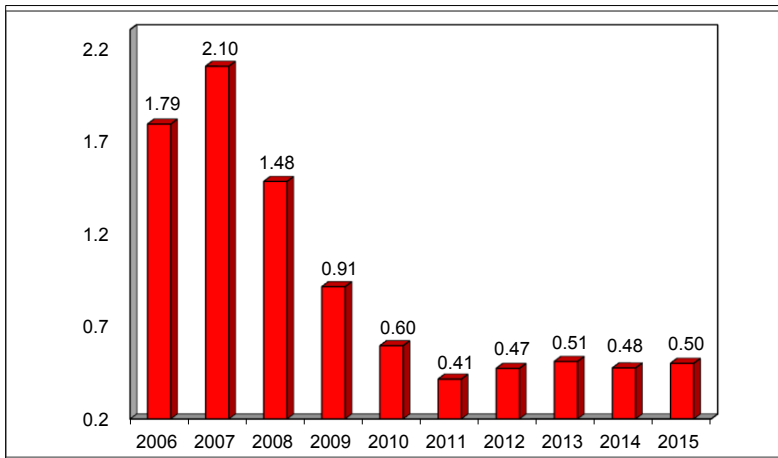


STATE SHARED TAX is distributed by the State based on a formula of spending effort and equalized values. Budget estimates are based on determinations by the State. The decrease since 2011 is due to the actual and estimated drop in shared revenue from the state.

2014 figures are estimates.

2015 figures are budgeted.

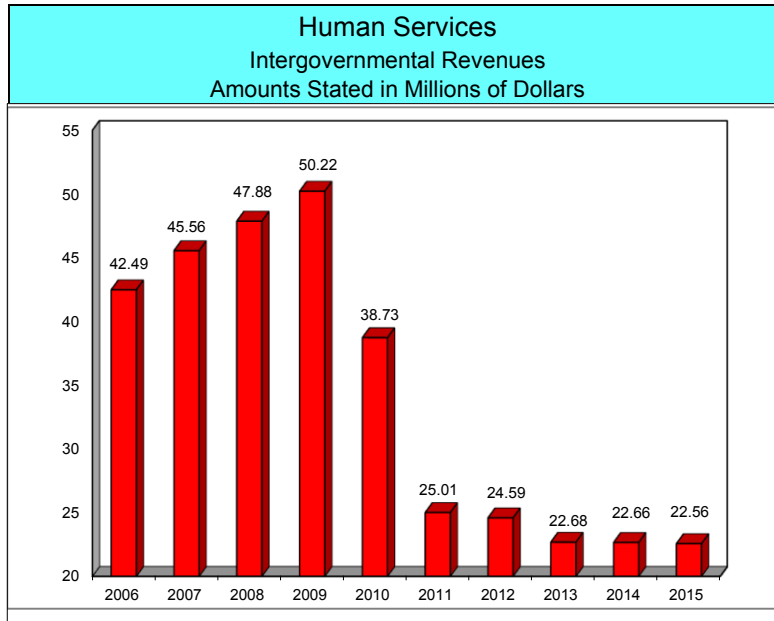
**General Fund**  
**Interest Income Investments**  
 Amounts Stated in Millions of Dollars



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.

2014 figures are estimates.

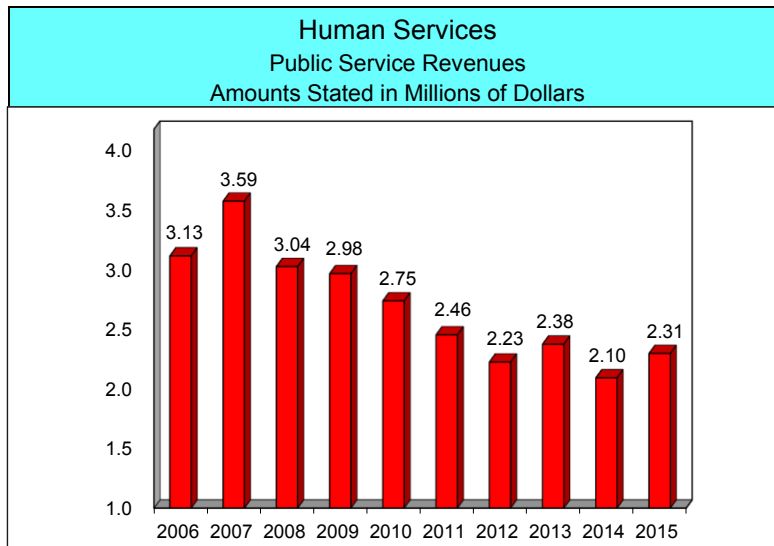
2015 figures are budgeted.



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.

2014 figures are budgeted.

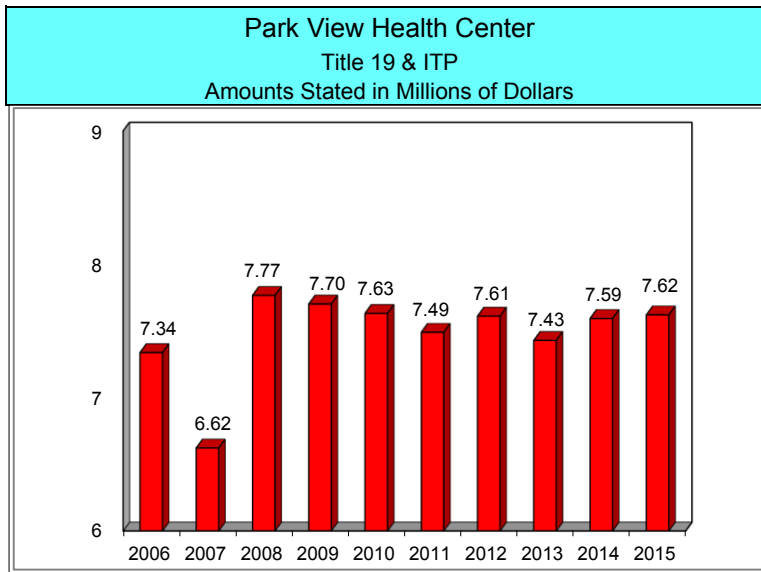
2015 figures are budgeted.



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.

2014 figures are budgeted.

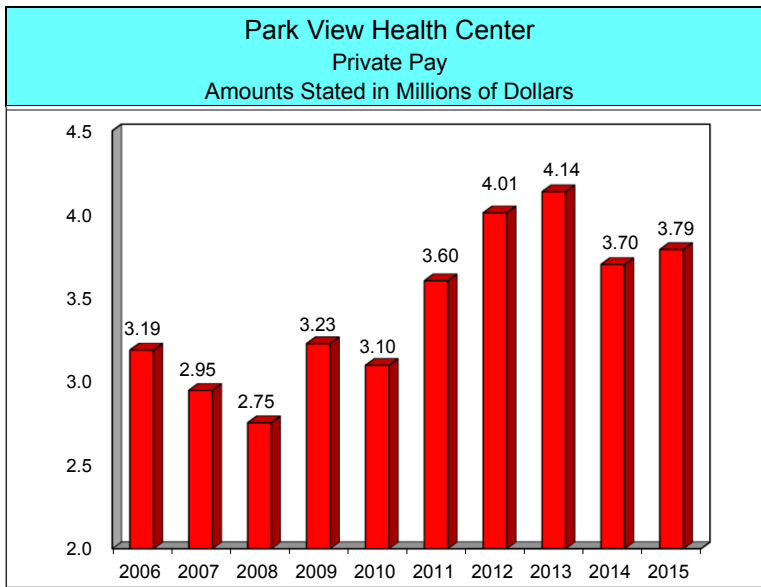
2015 figures are budgeted.



← PARK VIEW HEALTH CENTER TITLE 19 MEDICAL ASSISTANCE revenue is based on a daily rate approved by the State. The decrease in 2007 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.

2014 figures are budgeted.

2015 figures are budgeted.

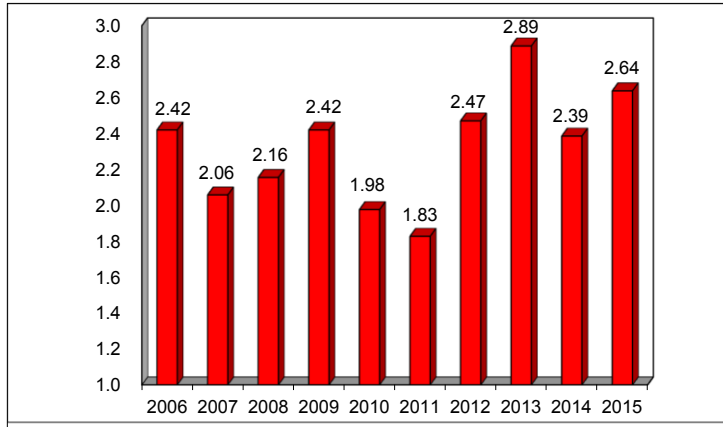


← PARK VIEW HEALTH CENTER PRIVATE PAY revenue is derived from a daily rate which reflects actual operating expenses incurred for private pay residents. Fluctuations are caused by changes in the census and rate increases.

2014 figures are budgeted.

2015 figures are budgeted.

**Highway**  
Local Government  
Amounts Stated in Millions of Dollars

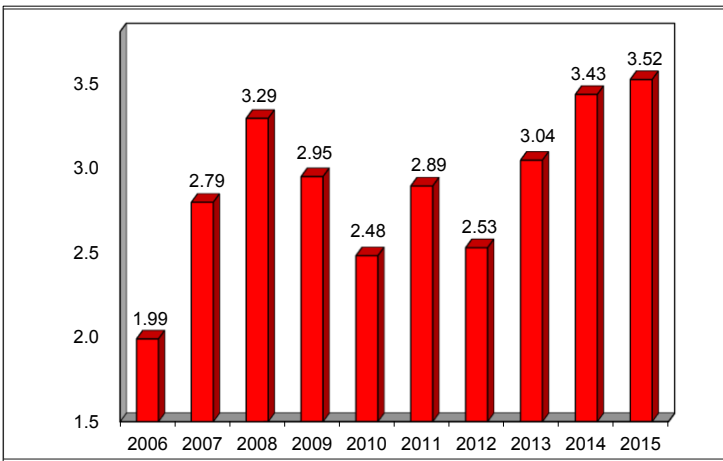


**HIGHWAY- LOCAL GOVERNMENTAL REVENUES**  
The Highway Department does various maintenance and construction projects for local municipalities. The expenses incurred on these projects are fully reimbursed to the County by the municipality requesting the work.

2014 figures are budgeted.

2015 figures are budgeted.

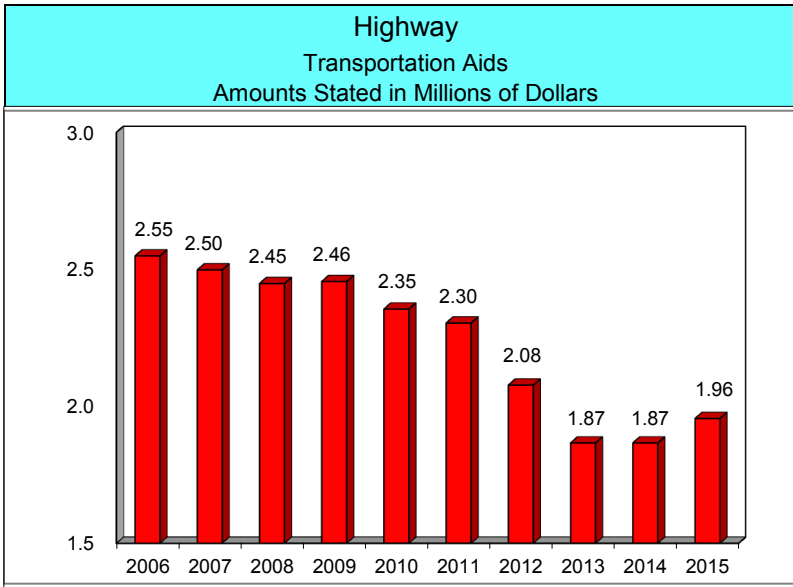
**Highway**  
State Government  
Amounts Stated in Millions of Dollars



**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.

2014 figures are budgeted.

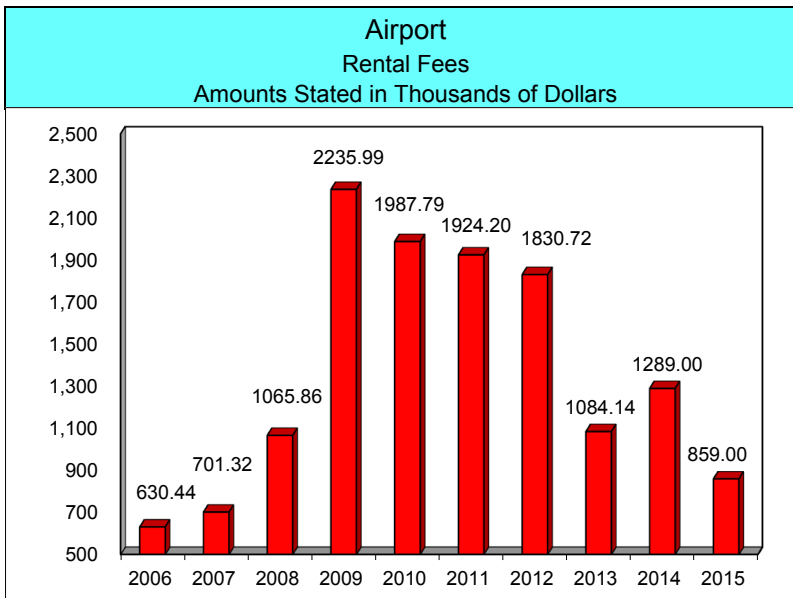
2015 figures are budgeted.



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

2014 figures are budgeted.

2015 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.

2014 figures are budgeted.

2015 figures are budgeted.

# **TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS** **2015**

	2014		2014 Changes During Year		2015 Budget		2015 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>AIRPORT</b>								
Airport Director	1						1	
Airport Secretary	1						1	
Custodian/Grounds person		1						1
Maintenance Equipment Operator	3						3	
Mechanic	1						1	
Superintendent of Maintenance & Operations	1						1	
<b>TOTAL</b>	7	1	0	0	0	0	7	1
<b>CHILD SUPPORT</b>								
Child Support Director/Attorney	1						1	
Account Clerk II	3						3	
Assistant Child Support Attorney	1						1	
Child Support Specialist	12						12	
Clerk Typist II	4						4	
Office Supervisor	1						1	
Receptionist/Typist	1						1	
<b>TOTAL</b>	23	0	0	0	0	0	23	0
<b>CIRCUIT COURTS</b>								
Court Commissioner	1				1		2	
Court Reporter	1						1	
Deputy Register in Probate	1						1	
Register in Probate/Probate Registrar	1						1	
Teen Court Program Coordinator	1						1	
VIP Program Coordinator	1						1	

# **TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2015**

	2014		2014 Changes During Year		2015 Budget		2015 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>CLERK OF COURTS</b>								
Clerk of Courts	1						1	
Account Clerk-Traffic	1						1	
Accounting Supervisor	1						1	
Clerk Typist II	3	2					3	2
Court Assistant	8						8	
Judicial Assistant	6						6	
Jury Clerk	1						1	
Office Manager/Chief Deputy	1						1	
Secretary II	5						5	
Small Claims Clerk	2						2	
<b>FAMILY COURT COMMISSIONER</b>								
Court Commissioner	2				-1		1	
Legal Secretary/Deputy Court Clerk	2				1		3	
<b>FAMILY COURT COUNSELING</b>								
Director, Family Court Counseling Services	1						1	
Family Court Counselor	3				-1		2	
Legal Secretary	1						1	
<b>TOTAL -Clerk of Courts &amp; Related Depts.</b>	44	2	0	0	0	0	44	2
*Note* the change to Court Commissioner and Family Court Commissioner is a correcting error.								
<b>CORONER</b>								
Coroner	1						1	
Secretary I		1						1
<b>TOTAL</b>	1	1	0	0	0	0	1	1

**TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS  
2015**

	2014		2014 Changes During Year		2015 Budget		2015 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>CORPORATION COUNSEL</b>								
Corporation Counsel	1						1	
Assistant Corporation Counsel	1						1	
Confidential Secretary/Paralegal	2						2	
<b>TOTAL</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>
<b>COUNTY CLERK</b>								
County Clerk	1						1	
Account Clerk/Typist		1						1
County Clerk Secretary			1				1	
Deputy County Clerk	1						1	
Records/Elections Clerk	1		-1					
<b>TOTAL</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>1</b>
<b>COUNTY EXECUTIVE</b>								
County Executive	1						1	
Executive Assistant	1						1	
<b>TOTAL</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>
<b>DISTRICT ATTORNEY</b>								
Administrative Assistant	1						1	
Clerk Typist I				1		-1		
Confidential Secretary/Paralegal	4						4	
Crime Analyst	1						1	
Domestic Abuse Investigator	1						1	

# **TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2015**

	2014		2014 Changes During Year		2015 Budget		2015 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>DISTRICT ATTORNEY (cont.)</b>								
Investigator	1						1	
Legal Records Clerk	1		-1					
Legal Secretary	4			1			4	1
Program Coordinator	1						1	
Receptionist/Typist	1						1	
Risk Assessment Specialist			1				1	
Special Investigator	1						1	
Support Services Supervisor	1						1	
Victim Witness Program Coordinator	1						1	
<b>TOTAL</b>	18	0	0	2	0	-1	18	1
<b>EMERGENCY MANAGEMENT</b>								
Director of Emergency Mgmt.	1						1	
EM Planner/Deputy Director		1						1
Secretary I (Program Assistant)		1						1
<b>TOTAL</b>	1	2	0	0	0	0	1	2
<b>FACILITIES &amp; PROPERTY MGMT.</b>								
Director of Facilities & Property Mgmt.	1						1	
Administrative Coordinator	1						1	
Buildings and Grounds Manager	1						1	
Carpenter	1						1	
Custodian Supervisor	1						1	
Custodian I	5						5	

# **TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS** **2015**

	2014		2014 Changes During Year		2015 Budget		2015 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>FACILITIES &amp; PROPERTY MGMT. (cont.)</b>								
Custodian II	10						10	
Custodian III	3						3	
Electrician	2						2	
HVAC Specialist	2						2	
Maintenance Supervisor	2						2	
Maintenance Worker	7						7	
Painter	1						1	
Plumber		1						1
<b>TOTAL</b>	<b>37</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37</b>	<b>1</b>
<b>FINANCE</b>								
Finance Director	1						1	
Account Clerk II	2						2	
Assistant Finance Director	1						1	
General Accounting Supervisor	1						1	
Purchasing Agent/Accountant	1						1	
<b>TOTAL</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>0</b>
<b>GENERAL SERVICES</b>								
Clerk Typist I	1		-1					
Clerk Typist II	1						1	
<b>TOTAL</b>	<b>2</b>	<b>0</b>	<b>-1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>

**TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS  
2015**

	2014		2014 Changes During Year		2015 Budget		2015 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>HEALTH</b>								
Director of Public Health	1						1	
Account Clerk-Public Health	1						1	
Administrative Coordinator	1						1	
Breastfeeding Peer Counselor		1						1
Chronic Disease Prevention Supervisor					1		1	
Communications Specialist	1						1	
Community Health Supervisor	1				-1			
Drug Free Community Grant Coordinator	1						1	
Environmental Health Specialist	4						4	
Environmental Health Supervisor	1						1	
Health Educator	1						1	
Health Educator/Commun Transformation	1						1	
Public Health Aide	2	1					2	1
Public Health Nurse	9	4			-1	1	8	5
Public Health Nurse Supervisor	2						2	
Public Health Planner	1						1	
Secretary II	2						2	
WI Well Woman Prog. Case Specialist	2						2	
WIC Program Director/Nutritionist	1						1	
WIC Program Nutritionist	2	2					2	2
<b>TOTAL</b>	34	8	0	0	-1	1	33	9

# **TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2015**

	2014		2014 Changes During Year		2015 Budget		2015 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>HIGHWAY</b>								
Highway Commissioner	1						1	
Account Clerk II	1						1	
Accountant/Office Manager	1						1	
Bridge tender	15	2					15	2
Classification 2 Operator	30				2		32	
Classification 3 Operator	9						9	
Engineering Tech/Bridge Oper. Supervisor	1						1	
Foreman	5						5	
Highway Equipment Superintendent	1						1	
Highway Maintenance Superintendent	2						2	
Janitor/Watchman	4						4	
Mechanic	4						4	
Night Mechanic	1						1	
Parts Supervisor	1						1	
Secretary/Account Clerk	1						1	
Traffic Operations Supervisor	1						1	
<b>TOTAL</b>	78	2	0	0	2	0	80	2
<b>HUMAN RESOURCES</b>								
Director of Human Resources	1						1	
Confidential Secretary	1						1	
Confidential Secretary/Receptionist	1						1	
Human Resources Manager	1						1	
Human Resources Specialist	1						1	
Payroll/Human Resources Clerk		2						2

**TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS  
2015**

	2014		2014 Changes During Year		2015 Budget		2015 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>HUMAN RESOURCES (cont.)</b>								
Payroll & Benefits Manager	1						1	
Payroll & Benefits Specialist	1						1	
<b>TOTAL</b>	<b>7</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>2</b>
<b>HUMAN SERVICES-ADM. SVCS.</b>								
Human Services Director	1						1	
Account Clerk	3	1					3	1
Administrative Assistant	1	2					1	2
AODA/IDP Secretary	2						2	
Clerk/Receptionist	4				1		5	
Clerk Typist I	1						1	
Confidential Secretary	1						1	
Deputy Director	1						1	
Financial Supervisor	1						1	
Lead Secretary	1						1	
Medical Transcriptionist	1	2					1	2
Office Systems & Confidential Records Supervisor	1						1	
Program Accountant	2						2	
Secretary	3						3	
Special Data Projects Coordinator	1						1	
Support Specialist	10	3					10	3
Support Specialist Supervisor	1						1	
Word Processor/Medical Transcription	2						2	

**TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS  
2015**

	2014		2014 Changes During Year		2015 Budget		2015 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>HUMAN SERVICES-BEHAVIORAL HEALTH SERVICES</b>								
Behavior Health Services Division Manager	1						1	
Adult Substance Abuse/Safe Streets Supervisor	1						1	
Adult Therapist Supervisor	1						1	
Advanced Practice Nurse Prescriber	2						2	
AODA Counselor	4						4	
Behavior Specialist	1						1	
Chief Psychologist/Clinical Supervisor	1						1	
Crisis Team Supervisor	1						1	
Crisis Worker – After Hours		5						5
CSP Professionals	7						7	
Family Services Therapist	3	1					3	1
Intensive In-Home Case Manager	2				1		3	
Intensive In-Home Therapist	2				1		3	
Lead Mental Health Technician	1						1	
Mental Health Crisis Worker	3						3	
Mental Health Technicians	3						3	
Neenah CCS/CSP Supervisor	1						1	
Oshkosh CCS/CSP Supervisor	1						1	
Prevention Services Coordinator	1						1	
Program Specialist	8	3					8	3
Psychiatric Nurse	3						3	
Psychiatric Nurse-LPN	1						1	
Psychotherapist	4	1					4	1
Resident Counselor – Summit House	1						1	
Resident Program Professional	1				1		2	

**TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS  
2015**

	2014		2014 Changes During Year		2015 Budget		2015 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>HUMAN SERVICES-BEHAVIORAL HEALTH SERVICES (cont.)</b>								
Safe Streets Case Manager	2						2	
Staff Psychiatrist	2						2	
Summit House & Toward Tomorrow Coordinator	1						1	
Team Case Manager	7						7	
Team Case Manager/Vocational Specialist	2						2	
Youth CCS Worker	3						3	
Youth Mental Health Supervisor	1						1	
<b>HUMAN SERVICES – CHILD WELFARE SERVICES</b>								
Child Welfare Services Division Manager	1						1	
Case Aide	2						2	
Home Consultant	7						7	
Juvenile Intake Supervisor	1						1	
Juvenile Intake Worker	2						2	
Program Supervisor	7				1		8	
Restitution Coordinator	1						1	
Social Worker	50						50	
<b>HUMAN SERVICES – ECONOMIC SUPPORT</b>								
ESD Manager	1						1	
Case Aide	3				-1		2	
Clerk Receptionist	1						1	
Clerk Typist II	1						1	
Economic Support Specialist	29	4					29	4
ESD Assistant Manager	1						1	
Lead ES Worker	1						1	

**TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS  
2015**

	2014		2014 Changes During Year		2015 Budget		2015 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>HUMAN SERVICES – ECONOMIC SUPPORT (cont.)</b>								
Problem Resolution Specialist	1						1	
Staff Development Specialist	1						1	
<b>HUMAN SERVICES-LONG TERM SUPPORT</b>								
Long Term Support Division Manager	1						1	
ADRC Specialist	9						9	
Adult Access Protective Service Coordinator/Social Worker	4						4	
Disability Benefit Specialist	2						2	
Elderly Benefit Specialist	2						2	
Program Supv/Team Leader	3						3	
Service Coordinator/Social Worker	6				1		7	
<b>TOTAL HUMAN SERVICES</b>	246	22	0	0	5	0	251	22
<b>INFORMATION SYSTEMS</b>								
Director of Information Systems	1						1	
I.S. Development Supervisor	1						1	
Network Administrator	1						1	
Network Technician	3						3	
Senior Systems / Database Analyst	1						1	
Senior User Support Specialist					1		1	
Systems Analyst	3						3	
Technical Support Supervisor	1						1	
Telecommunications/Budget Assistant	1						1	
Telecommunications Coordinator	1						1	
User Support Specialist	3						3	
<b>TOTAL</b>	16	0	0	0	1	0	17	0

# **TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2015**

	2014		2014 Changes During Year		2015 Budget		2015 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>LAND &amp; WATER CONSERVATION</b>								
Land & Water Conservation Director	1						1	
Agronomist	1						1	
Conservation Technician	2						2	
GIS Technician	1						1	
LWCD Secretary	1						1	
Resource Conservationist	1						1	
<b>TOTAL</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>0</b>
<b>PARKS</b>								
Parks Director/Expo Site Manager	1						1	
Assistant Parks Director	1						1	
Maintenance Supervisor	1						1	
Parks Caretaker	1	2					1	2
Parks Secretary	1						1	
Programming Manager	1						1	
<b>TOTAL</b>	<b>6</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>2</b>
<b>PARK VIEW HEALTH CENTER</b>								
Administrator	1						1	
Account Clerk	1						1	
Accountant	2						2	
Activity Specialist	9						9	
Activity Support Assistant	1						1	
Administrative Coordinator	1						1	
Clerk-Receptionist		1						1

# **TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2015**

	2014		2014 Changes During Year		2015 Budget		2015 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>PARK VIEW HEALTH CENTER (cont.)</b>								
Cook	3	1					3	1
Custodian/Room Attendant	10	1					10	1
Dietetic Tech/Registered Dietitian	1						1	
Director, Food & Nutrition Svcs.	1						1	
Director of Activity/Social Services	1						1	
Director of Financial Services	1						1	
Director of Nursing	1						1	
Food Service Worker	13	1					13	1
Housekeeping Supervisor		1						1
Medical Director		1						1
Medical Records Coordinator	1						1	
Medical Social Worker	4	1					4	1
Nurse Assistant (CNA)	114	1					114	1
Nursing Scheduler	1						1	
Painter		1						1
Purchasing Coordinator	1						1	
Registered Dietitian	1						1	
RN Manager					5		5	
RN Shift Coordinator	3						3	
RN Unit Manager	5				-5			
Staff Development Coordinator	1						1	
Staff RN/LPN	34	1					34	1
Unit Assistant	3						3	
Unit Assistant (LPN)	1						1	
<b>TOTAL</b>	<b>215</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>215</b>	<b>10</b>

**A correction was made to the 2014 starting total for the position of Staff RN/LPN.**

# **TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2015**

	2014		2014 Changes During Year		2015 Budget		2015 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>PLANNING &amp; ZONING</b>								
Planning, Zoning and GIS Director	1						1	
Account Clerk I	1		-1					
Associate Planner	1						1	
Clerk Typist II		1						1
Code Enforcement Officer	2						2	
Construction Site Erosion Control Technician	1						1	
GIS Specialist	2						2	
GIS System Analyst/Administrator	1						1	
Planning Secretary	1						1	
Tax Listing & Assessment Coordinator	1						1	
Tax Listing Specialist			1				1	
Zoning Administrator	1						1	
Zoning Secretary	1						1	
<b>TOTAL</b>	13	1	0	0	0	0	13	1
<b>REGISTER OF DEEDS</b>								
Register of Deeds	1						1	
Deputy Register of Deeds	1						1	
Records Clerk	5						5	
<b>TOTAL</b>	7	0	0	0	0	0	7	0
<b>SHERIFF</b>								
Sheriff	1						1	
Account Clerk-Corrections	2						2	
Accountant	1						1	

# **TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2015**

	2014		2014 Changes During Year		2015 Budget		2015 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>SHERIFF (cont.)</b>								
Acct Clerk HSU	1						1	
Administrative Coordinator	1						1	
Captain-Administration	1						1	
Captain-Corrections	1						1	
Captain-Detective	1						1	
Captain-Patrol	1						1	
Chief Deputy	1						1	
Civil Process/Sheriff Sales Clk	1						1	
Corporal-Corrections	5						5	
Corporal Corrections - Court Services	1						1	
Corrections Officer	51	8					51	8
Corrections Officer - Court Services	6						6	
Detective	7						7	
Dispatcher	31						31	
Evidence/Property Coordinator	1						1	
GPS Coordinator	1						1	
Inmate Classification Coordinator	2						2	
Lieutenant -Communications	1						1	
Lieutenant-Corrections	1						1	
Lieutenant-Court Services	1						1	
Lieutenant-Detective					1		1	
Lieutenant-GPS Professional Standards	1						1	
Lieutenant-Shift Commander	5				4		9	
Lieutenant-Training / Special Operations	1						1	
Master Control/Property/Record Clerk	11				1		12	

# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2015

	2014		2014 Changes During Year		2015 Budget		2015 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>SHERIFF (cont.)</b>								
Police Officer - Community Services	1						1	
Police Officer-Patrol	36						36	
Public Safety App Adm	1						1	
Records Clerk II	2						2	
Sergeant-Detective	1				-1			
Sergeant-Jail	6						6	
Sergeant-Patrol	4				-4			
Warrant Clerk/Electronic Monitoring Clerk	1						1	
Word Processing Operator	3						3	
Work Release Unit Supervisor	1						1	
<b>TOTAL</b>	194	8	0	0	1	0	195	8
<b>TREASURER</b>								
Treasurer	1						1	
Account Clerk I	1						1	
Account Clerk II	1						1	
Deputy Treasurer	1						1	
<b>TOTAL</b>	4	0	0	0	0	0	4	0
<b>UNIVERSITY EXTENSION</b>								
4-H Youth and Science Educator	1						1	
Extension Secretary	2						2	
Family Living Educator	1						1	
Horticulture Educator		1						1
Secretary II	1						1	
<b>TOTAL</b>	5	1	0	0	0	0	5	1

**TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS  
2015**

	2014		2014 Changes During Year		2015 Budget		2015 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>VETERANS SERVICE OFFICE</b>								
Director of Veterans' Services	1						1	
Benefit Specialist	2	1					2	1
Deputy Veterans Service Officer	1						1	
Secretary I		1						1
<b>TOTAL</b>	4	2	0	0	0	0	4	2
<b>GRAND TOTAL</b>	984	66	-1	2	8	0	991	68

## Table of Organization Changes - Fiscal Summary

Title	Department	Quant FT	Quant PT	Change in FTE	Wages	Fringe Benefits	Other Costs	Cost Reductions	Revenues Generated	Net Cost (Savings)
Risk Assessment Specialist *	District Attorney	1		1	43,508	25,621				69,129
Legal Secretary *	District Attorney		1	0.5	13,251	12,158				25,409
Legal Records Clerk *	District Attorney	-1		-1	(27,085)	(22,217)				(49,302)
Clerk Typist II *	District Attorney		1	1	11,756	11,097				22,853
	<b>District Attorney Total</b>	0	2	1.5	41,430	26,659	-	-	-	68,089
Clerk Typist I*	General Services	-1		-1	(31,906)	(12,115)				(44,021)
	<b>General Services Total</b>	-1	0	-1	(31,906)	(12,115)	-	-	-	(44,021)
Tax Listing Specialist *	Planning & Zoning	1		1	26,863	18,239		-	-	45,102
Account Clerk I *	Planning & Zoning	-1		-1	(25,188)	(17,987)		-	-	(43,175)
	<b>Planning &amp; Zoning Total</b>	0	0	0	1,675	252	-	-	-	1,927
<b>Total 2014 changes during year</b>		-1	2	0.5	11,199	14,796	-	-	-	25,995
Clerk Typist II	District Attorney		-1	-1	(11,756)	(11,097)				(22,853)
	<b>District Attorney Total</b>	0	-1	-1	(11,756)	(11,097)	-	-	-	(22,853)
Legal Secretary/Dep. Ct. Clk.	Clerk of Courts	1		1	31,855	20,768	400	-	(52,623)	400
Family Court Counselor	Family Court Services	-1		-1	(52,486)	(27,407)				(79,893)
	<b>Clerk of Courts Total</b>	0	0	0	31,855	20,768	400	-	(52,623)	400
Public Health Nurse	Public Health	-1	1	-0.2	(12,893)	(2,047)				(14,940)
	<b>Public Health Total</b>	-1	1	-0.2	(12,893)	(2,047)	-	-	-	(14,940)
Class II Operator	Highway	2		2	101,470	53,554	400	-	(155,424)	0
	<b>Highway Total</b>	2	0	2	101,470	53,554	400	-	(155,424)	0
Intensive In-Home Case Mgr.	Human Services	1		1	43,951	25,778	-	(30,000)	(39,729)	0
Intensive In-Home Therapist	Human Services	1		1	48,315	26,409		(34,724)	(40,000)	0
Resident Program Professional	Human Services	1		1	43,951	25,778			(3,000)	66,729
Program Supervisor	Human Services	1		1	56,500	27,591				84,091
Service Coordinator/Social Worker	Human Services	1		1	45,031	25,934			(56,500)	14,465
Clerk Receptionist	Human Services	1		1	28,094	19,164				47,258
Case Aide	Human Services	-1		-1	(30,371)	(19,507)				(49,878)
	<b>Human Services Total</b>	5	0	5	235,471	131,147	-	(64,724)	(139,229)	162,665
User Support Specialist	Information Systems	1		1	47,280	26,188	2,500	-	-	75,968
	<b>Information Systems Total</b>	1	0	1	47,280	26,188	2,500	-	-	75,968
Lieutenant-Shift Commander	Sheriff	4		4	305,552	128,682		-	-	434,234
Lieutenant-Detectives	Sheriff	1		1	76,388	36,939				113,327
Sergeant-Patrol	Sheriff	-4		-4	(276,233)	(145,310)				(421,543)
Sergeant-Detective	Sheriff	-1		-1	(68,540)	(35,029)				(103,569)
Control Module Booking Clerk	Sheriff	1		1	33,269	24,081		-	-	57,350
	<b>Sheriff Total</b>	1	0	1	70,436	9,363	-	-	-	79,799

Table of Organization Changes - Fiscal Summary										
Title	Department	Quant FT	Quant PT	Change in FTE	Wages	Fringe Benefits	Other Costs	Cost Reductions	Revenues Generated	Net Cost (Savings)
Total 2015 budget changes		8	0	7.8	461,863	227,876	3,300	(64,724)	(347,276)	281,039
	Grand Total	7	2	8.3	473,062	242,672	3,300	(64,724)	(347,276)	307,034
NOTES:										
Title changes having no fiscal impact are excluded.										
Positions changed during 2014 calendar year are marked with an asterisk (*); those not so marked are being changed as part of 2015 budget.										

**WINNEBAGO COUNTY  
CAPITAL OUTLAY - 2015**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
County Clerk				
Elections -				
	Voting Machine	1	10,000	10,000
	Server & Software	1	98,000	98,000
		2		108,000
Technology				
Replacement -	Average Server	6	8,300	49,800
	Large Server	7	13,000	91,000
	SANS / Storage	1	28,000	28,000
	Large Switch	2	12,000	24,000
	ASA Firewall	1	9,000	9,000
	Palo Alto Firewall	1	35,000	35,000
		18		236,800
Facilities & Property				
Management -	Building 1 Emergency Generator	1	15,000	15,000
	Replace Oshkosh Human Services Boilers	1	90,000	90,000
	Replace Courthouse 3rd Floor A/C Unit	1	75,000	75,000
	Dump Trailer	1	6,500	6,500
	Lift Trailer	1	8,500	8,500
	Van	1	28,000	28,000
	Floor Scrubber	1	7,200	7,200
		7		230,200

# WINNEBAGO COUNTY CAPITAL OUTLAY - 2015

Department	Description	Quantity	Unit Cost	Capital Outlay
UW Fox Valley -				
	North Wing Boiler Controls	1	13,376	13,376
	Access System Installation	1	28,800	28,800
	Carpet Replacement	1	22,000	22,000
		3		64,176
Parks -				
Admin -	Riding Lawn Mower with 120" deck	1	60,000	60,000
	Dual Axle Trailer with hot water pressure washer tank	1	15,000	15,000
	Dual Axle Flat Bed Pintle Hitch Trailer	1	8,000	8,000
		3		83,000
Parks -				
Boat Launch -	Eureka Boat Landing North Ramp Improvements	1	50,000	50,000
	1/2 Ton 2WD Extended Cab Short Bed Pick-up Truck	1	25,000	25,000
		2		75,000
Emergency				
Management -	Outdoor Warning Siren	1	20,500	20,500
		1		20,500

**WINNEBAGO COUNTY  
CAPITAL OUTLAY - 2015**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Sheriff -				
Patrol -	Utility SUV Squad Cars w/ laptop, changeover & decals	7	35,985	251,895
	Supervisor SUV w/ laptop, changeover & decal	1	36,185	36,185
		8		288,080
Sheriff -				
Detective -	Detective Squad w/ changeover	1	23,805	23,805
		1		23,805
Sheriff -				
Boat Patrol -	23' Patrol Boat	1	68,630	68,630
	Outboard Engine	1	20,714	20,714
	Outboard Engine	1	20,715	20,715
		3		110,059
Sheriff -				
Jail -	Extended Minivans w/ changeover	2	26,200	52,400
	Video Conferencing	1	40,000	40,000
	Master Control Video Monitor / Computer Upgrade	1	20,000	20,000
		4		112,400
Jail Improvements -				
	Backscatter X-ray Scanner	1	220,000	220,000
	Dishwasher Conveyor Belt	1	16,000	16,000
		2		236,000

# WINNEBAGO COUNTY CAPITAL OUTLAY - 2015

Department	Description	Quantity	Unit Cost	Capital Outlay
Human Services -				
	7-Multi-Passenger Van	2	22,250	44,500
		2		44,500
Airport -				
	Tractor with finish mower	1	72,000	72,000
	Tires, rims, and flail mower components for Tractor 1	1	20,000	20,000
	V Plow for Truck 3	1	11,000	11,000
	Upgrade maintenance shop fuel island software & components	1	10,000	10,000
		4		113,000
Highway -				
	Single Axle Truck w/ winter equipment	1	265,000	265,000
	Quad Axle Truck w/ winter equipment	1	325,000	325,000
	One Ton Dump Truck	2	46,000	92,000
	5500 Dump Truck (Lo Pro)	1	100,000	100,000
	Service Truck	1	65,000	65,000
	Tractor w/ mower attachments	1	115,000	115,000
	Asphalt Hot Patcher, material heater	1	40,000	40,000
	Crew Cab Pick-up Trucks	2	32,500	65,000
	EZ Screen (to screen materials to size)	1	50,000	50,000
	Single Axle Dump Truck w/ winter equipment	1	245,000	245,000
		12		1,362,000
		72		3,107,520

## SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
<b>ADMINISTRATION</b>				
County Executive	\$ 7,500	\$ 230,551	\$ -	\$ 223,051
Corporation Counsel	22,000	509,008	-	487,008
County Clerk	46,300	240,334	-	194,034
Dog License	4,700	4,700	-	-
Elections	30,900	210,720	-	179,820
Treasurer	1,147,600	410,679	-	(736,921)
Human Resources and Payroll	13,025	751,422	-	738,397
Employee Health & Wellness	-	158,791		158,791
Workers Compensation Fund	380,790	931,903	(551,113)	-
Self Funded Health Insurance	-	251,998	(251,998)	-
Self Funded Dental Insurance	845,089	845,089	-	-
Finance	45,500	757,175	-	711,675
General Services	452,000	439,247	12,753	-
Prop & Liab Insurance Fund	938,781	938,781	-	-
Information Systems	78,946	1,887,323	-	1,808,377
Technology Replacement	-	698,922	51,078	750,000
Facilities & Property Management	92,045	5,410,315	(50,000)	5,268,270
	<u>\$ 4,105,176</u>	<u>\$ 14,676,958</u>	<u>\$ (789,280)</u>	<u>\$ 9,782,502</u>

# COUNTY EXECUTIVE

General Fund – Organization: 1004  
2015 BUDGET NARRATIVE

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

TELEPHONE: 232-3450

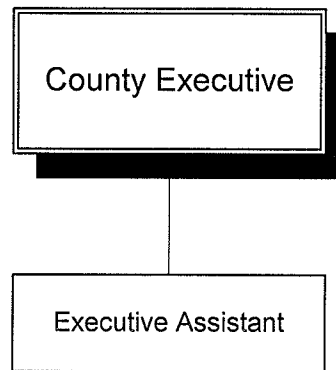
## MISSION STATEMENT:

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

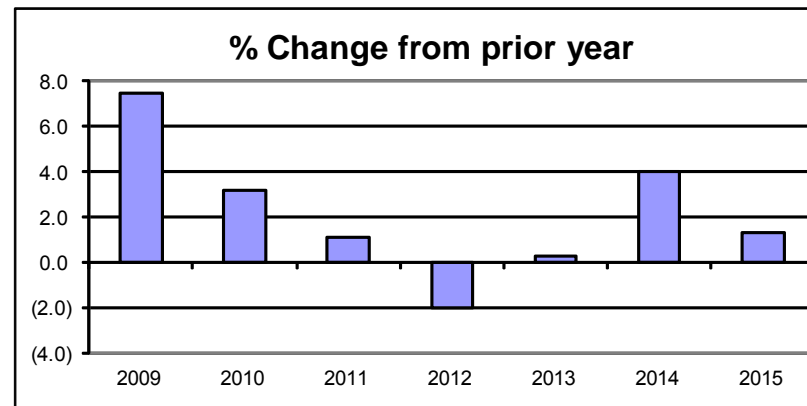
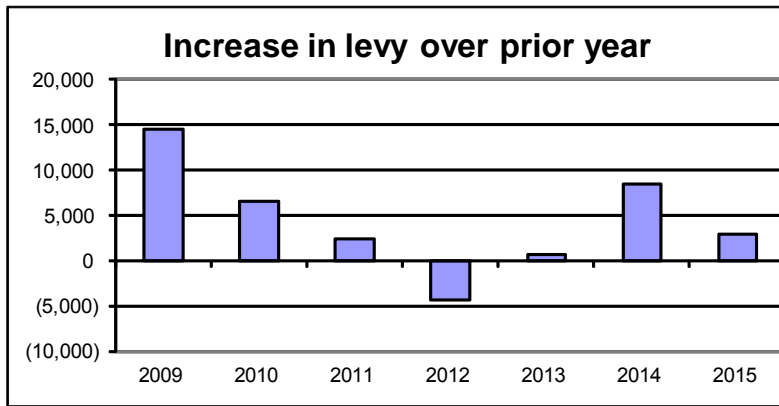
## 2015 BUDGET NARRATIVE HIGHLIGHTS

### DEPARTMENT STAFFING:

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
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 2015.

**COUNTY LEVY:** The tax levy for 2015 is \$223,051, an increase of \$2,941 or 1.3% over 2014.



## SIGNIFICANT CHANGES FROM 2014 ADOPTED - County Executive

Account	Amount	Description
Significant changes from 2014		
Tax Levy 2014	\$ 220,110	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
None	-	
Other small changes	2,941	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2015	\$ 223,051	

## Financial Summary County Executive

<b>Items</b>	<b>2014 8-month Actual</b>	<b>2014 12-Month Estimate</b>	<b>2014 Adopted Budget</b>	<b>2014 Adjusted Budget</b>	<b>2015 Adopted Budget</b>
Total Revenues	4,375	7,500	7,500	7,500	7,500
Labor	144,324	220,942	220,885	220,885	223,491
Travel	276	1,025	2,715	2,715	2,870
Capital	-	-	-	-	-
Other Expenditures	1,852	3,948	4,010	4,010	4,190
Total Expenditures	146,452	225,915	227,610	227,610	230,551
Levy			220,110	220,110	223,051

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>004 - Executive</b>									
<b>Revenue</b>									
<b>Interfund Revenue:</b>									
Professional Services	63002	7,200	7,270	7,500	7,500	7,500	7,500	7,500	0.00%
<b>Interfund Revenue Subtotal:</b>		<b>7,200</b>	<b>7,270</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>0.00%</b>
<b>Total Operating Revenue:</b>									
		<b>7,200</b>	<b>7,270</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>0.00%</b>
<b>Revenue Total:</b>									
		<b>7,200</b>	<b>7,270</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>0.00%</b>
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	152,654	156,364	158,490	161,586	164,032	164,032	164,032	1.51%
Temporary Employees	51101	0	0	1,298	0	0	0	0	0.00%
<b>Wages Subtotal:</b>		<b>152,654</b>	<b>156,364</b>	<b>159,787</b>	<b>161,586</b>	<b>164,032</b>	<b>164,032</b>	<b>164,032</b>	<b>1.51%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	64,413	11,735	12,135	12,060	12,548	12,548	12,548	4.05%
Health Insurance	51201	0	29,183	29,322	31,547	31,837	31,837	31,837	0.92%
Dental Insurance	51202	0	2,022	2,043	2,076	2,174	2,174	2,174	4.72%
Workers Compensation	51203	0	289	453	147	141	141	141	-4.08%
WI Retirement	51206	0	6,673	10,886	12,035	11,922	11,922	11,922	-0.94%
Fringe Benefits Other	51207	0	4,957	1,377	1,434	837	837	837	-41.63%
<b>Fringes Benefits Subtotal:</b>		<b>64,413</b>	<b>54,859</b>	<b>56,217</b>	<b>59,299</b>	<b>59,459</b>	<b>59,459</b>	<b>59,459</b>	<b>0.27%</b>
<b>Total Labor:</b>									
		<b>217,068</b>	<b>211,222</b>	<b>216,004</b>	<b>220,885</b>	<b>223,491</b>	<b>223,491</b>	<b>223,491</b>	<b>1.18%</b>

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>004 - Executive</b>									
<b>Travel:</b>									
Registration Tuition	52001	185	250	0	325	325	325	325	0.00%
Automobile Allowance	52002	1,920	1,248	1,230	2,000	2,100	2,100	2,100	5.00%
Meals	52005	12	78	0	115	120	120	120	4.35%
Lodging	52006	191	102	278	265	275	275	275	3.77%
Other Travel Exp	52007	0	0	28	10	50	50	50	400.00%
Taxable Meals	52008	0	13	0	0	0	0	0	0.00%
<b>Travel Subtotal:</b>		<b>2,309</b>	<b>1,692</b>	<b>1,537</b>	<b>2,715</b>	<b>2,870</b>	<b>2,870</b>	<b>2,870</b>	<b>5.71%</b>
<b>Total Travel:</b>		<b>2,309</b>	<b>1,692</b>	<b>1,537</b>	<b>2,715</b>	<b>2,870</b>	<b>2,870</b>	<b>2,870</b>	<b>5.71%</b>
<b>Office:</b>									
Office Supplies	53000	102	57	124	150	150	150	150	0.00%
Printing Supplies	53002	28	28	0	40	40	40	40	0.00%
Print Duplicate	53003	0	123	0	50	50	50	50	0.00%
Telephone	53008	422	288	275	210	310	310	310	47.62%
Long Distance	53011	0	0	0	0	50	50	50	100.00%
Wireless	53012	31	43	12	100	0	0	0	-100.00%
<b>Office Subtotal:</b>		<b>583</b>	<b>539</b>	<b>410</b>	<b>550</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>9.09%</b>
<b>Operating:</b>									
Subscriptions	53501	190	223	338	300	350	350	350	16.67%
Membership Dues	53502	410	419	412	420	420	420	420	0.00%
Food	53520	135	0	35	50	50	50	50	0.00%
Spec Service Awards	53566	1,150	1,232	374	850	850	850	850	0.00%
Print Duplicate	73003	537	515	441	500	500	500	500	0.00%
Postage and Box Rent	73004	38	49	63	70	70	70	70	0.00%
<b>Operating Subtotal:</b>		<b>2,460</b>	<b>2,439</b>	<b>1,663</b>	<b>2,190</b>	<b>2,240</b>	<b>2,240</b>	<b>2,240</b>	<b>2.28%</b>

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>004 - Executive</b>									
<b>Repairs &amp; Maint:</b>									
Maintenance Equipment	54022	71	292	218	150	230	230	230	53.33%
Equipment Repairs	74029	66	66	66	70	70	70	70	0.00%
<b>Repairs &amp; Maint Subtotal:</b>		<b>137</b>	<b>358</b>	<b>284</b>	<b>220</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>36.36%</b>
<b>Contractual Services:</b>									
Professional Service	55014	0	2,374	0	300	300	300	300	0.00%
<b>Contractual Services Subtotal:</b>		<b>0</b>	<b>2,374</b>	<b>0</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>0.00%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	76000	588	672	744	750	750	750	750	0.00%
<b>Insurance Expenses Subtotal:</b>		<b>588</b>	<b>672</b>	<b>744</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>0.00%</b>
<b>Total Other Operating:</b>		<b>3,768</b>	<b>6,382</b>	<b>3,101</b>	<b>4,010</b>	<b>4,190</b>	<b>4,190</b>	<b>4,190</b>	<b>4.49%</b>
<b>Expense Total:</b>		<b>223,144</b>	<b>219,296</b>	<b>220,642</b>	<b>227,610</b>	<b>230,551</b>	<b>230,551</b>	<b>230,551</b>	<b>1.29%</b>
<b>Executive Net/(Levy):</b>		<b>(215,944)</b>	<b>(212,026)</b>	<b>(213,142)</b>	<b>(220,110)</b>	<b>(223,051)</b>	<b>(223,051)</b>	<b>(223,051)</b>	<b>1.34%</b>

# CORPORATION COUNSEL

General Fund – Organization: 1010  
2015 BUDGET NARRATIVE

DEPARTMENT HEAD: John A. Bodnar  
LOCATION: Winnebago County  
448 Algoma Boulevard  
Oshkosh, WI 54901

TELEPHONE: (920) 236-4752

## 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:

**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.

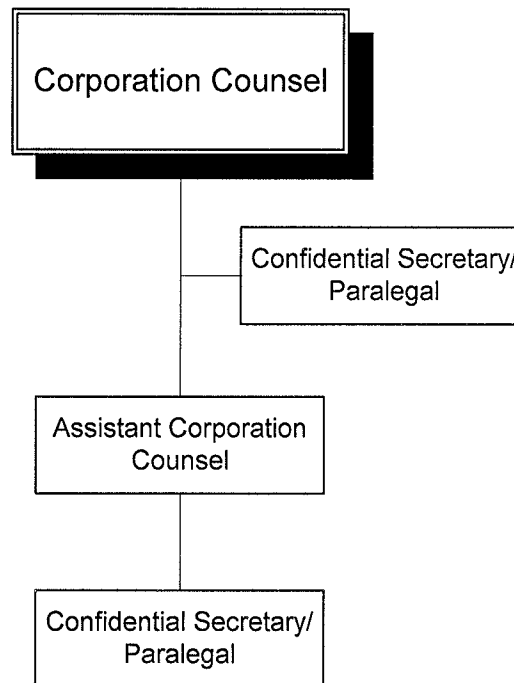
**CHILDREN IN NEED OF PROTECTION OR SERVICES:** Prosecutes child neglect and abuse matters under Chapter 48 (Children's Code), Wisconsin Statutes.

**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.

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

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

# CORPORATION COUNSEL



# **CORPORATION COUNSEL**

**General Fund – Organization: 1010  
2015 BUDGET NARRATIVE**

**DEPARTMENT HEAD:** John A. Bodnar  
**LOCATION:** Winnebago County  
448 Algoma Boulevard  
Oshkosh, WI 54901

**TELEPHONE:** (920) 236-4752

## **2014 ACCOMPLISHMENTS:**

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

## **2015 GOALS & OBJECTIVES:**

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

# CORPORATION COUNSEL

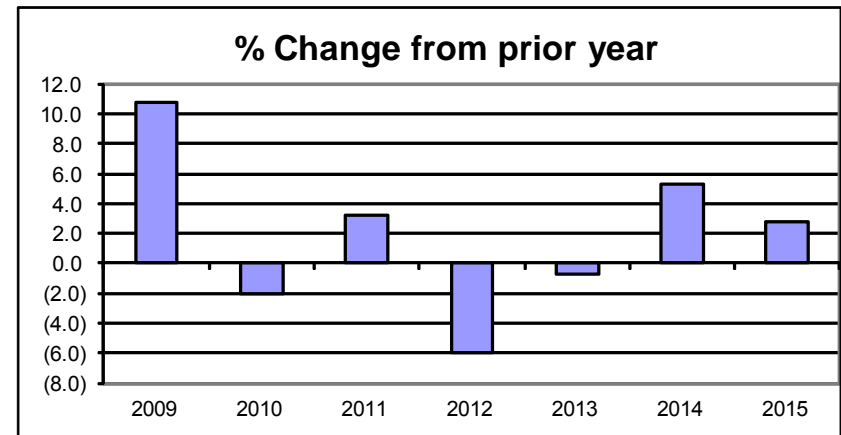
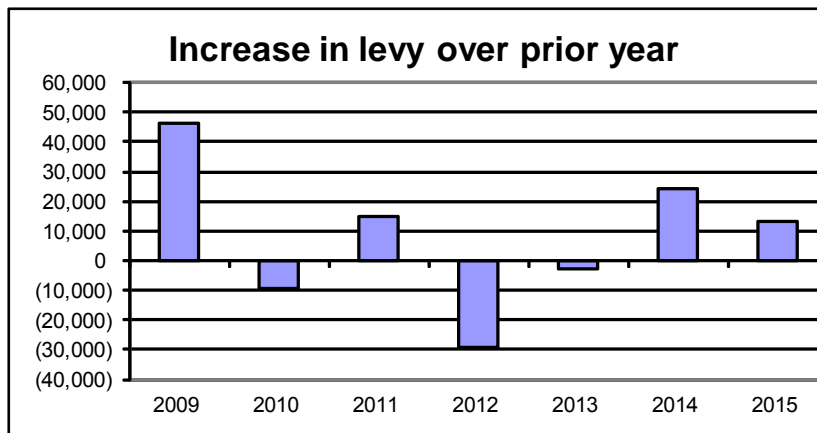
## 2015 BUDGET NARRATIVE HIGHLIGHTS

### DEPARTMENT STAFFING:

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
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 2015.

**COUNTY LEVY:** The 2015 tax levy is \$487,008, an increase of \$13,078 or 2.8% over 2014.



## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Corporation Counsel

Account	Amount	Description
<b>Significant changes from 2014</b>		
<b>Tax Levy 2014</b>	<b>\$ 473,930</b>	
<b>Revenue Changes - impact on levy:</b>		
None	-	
<b>Expense Changes - impact on levy:</b>		
Health Insurance	(3,734)	Decrease based on Human Resources projected health insurance costs.
Legal Services	10,000	Increase in number of contested legal matters, requiring additional fees for outside contracted counsel.
<b>Other small changes</b>	6,812	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Tax Levy 2015</b>	<b>\$ 487,008</b>	

## Financial Summary Corporation Counsel

<b>Items</b>	<b>2014 8-Month Actual</b>	<b>2014 12-Month Estimate</b>	<b>2014 Adopted Budget</b>	<b>2014 Adjusted Budget</b>	<b>2015 Adopted Budget</b>
Total Revenues	13,028	22,000	21,500	21,500	22,000
Labor	246,393	385,416	387,963	387,963	388,701
Travel	211	1,945	1,945	1,945	2,045
Capital	-	-	-	-	-
Other Expenditures	71,294	108,957	105,522	105,522	118,262
Total Expenditures	317,898	496,318	495,430	495,430	509,008
Levy			473,930	473,930	487,008

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>010 - Corporation Counsel</b>									
<b>Revenue</b>									
<b>Public Services:</b>									
Other Fees	45002	3,905	10,344	8,159	7,500	7,500	7,500	7,500	0.00%
Client Cost Shares Fees	45035	0	0	0	0	200	200	200	100.00%
Service Fees	45074	0	0	79	0	300	300	300	100.00%
<b>Public Services Subtotal:</b>		<b>3,905</b>	<b>10,344</b>	<b>8,238</b>	<b>7,500</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>6.67%</b>
<b>Interfund Revenue:</b>									
Legal Services	65086	13,596	13,800	14,000	14,000	14,000	14,000	14,000	0.00%
<b>Interfund Revenue Subtotal:</b>		<b>13,596</b>	<b>13,800</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>0.00%</b>
<b>Total Operating Revenue:</b>		<b>17,501</b>	<b>24,144</b>	<b>22,238</b>	<b>21,500</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>2.33%</b>
<b>Revenue Total:</b>		<b>17,501</b>	<b>24,144</b>	<b>22,238</b>	<b>21,500</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>2.33%</b>
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	280,955	272,908	276,608	279,648	285,433	285,433	285,433	2.07%
Overtime	51105	8,276	1,617	429	5,000	5,000	2,500	2,500	-50.00%
<b>Wages Subtotal:</b>		<b>289,231</b>	<b>274,525</b>	<b>277,037</b>	<b>284,648</b>	<b>290,433</b>	<b>287,933</b>	<b>287,933</b>	<b>1.15%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	106,664	20,093	20,603	20,630	22,218	22,601	22,601	9.55%
Health Insurance	51201	0	51,009	49,451	56,441	52,707	52,707	52,707	-6.62%
Dental Insurance	51202	0	3,359	3,393	3,448	3,610	3,610	3,610	4.70%
Workers Compensation	51203	0	630	849	253	245	295	295	16.60%
WI Retirement	51206	0	16,213	18,364	19,519	19,749	20,099	20,099	2.97%
Fringe Benefits Other	51207	0	1,896	2,052	2,242	1,456	1,456	1,456	-35.06%
Fringe Benefit- OT Temp	51208	0	0	0	783	783	0	0	-100.00%
<b>Fringes Benefits Subtotal:</b>		<b>106,664</b>	<b>93,200</b>	<b>94,713</b>	<b>103,315</b>	<b>100,768</b>	<b>100,768</b>	<b>100,768</b>	<b>-2.47%</b>
<b>Total Labor:</b>		<b>395,895</b>	<b>367,725</b>	<b>371,750</b>	<b>387,963</b>	<b>391,201</b>	<b>388,701</b>	<b>388,701</b>	<b>0.19%</b>

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>010 - Corporation Counsel</b>									
<b>Travel:</b>									
Registration Tuition	52001	125	145	220	400	400	400	400	0.00%
Automobile Allowance	52002	1,127	1,098	853	1,200	1,300	1,300	1,300	8.33%
Meals	52005	33	60	26	50	50	50	50	0.00%
Lodging	52006	70	210	70	250	250	250	250	0.00%
Other Travel Exp	52007	1	5	1	10	10	10	10	0.00%
Taxable Meals	52008	9	10	34	35	35	35	35	0.00%
<b>Travel Subtotal:</b>		<b>1,365</b>	<b>1,528</b>	<b>1,204</b>	<b>1,945</b>	<b>2,045</b>	<b>2,045</b>	<b>2,045</b>	<b>5.14%</b>
<b>Total Travel:</b>		<b>1,365</b>	<b>1,528</b>	<b>1,204</b>	<b>1,945</b>	<b>2,045</b>	<b>2,045</b>	<b>2,045</b>	<b>5.14%</b>
<b>Office:</b>									
Office Supplies	53000	1,034	651	746	1,200	1,500	1,500	1,500	25.00%
Stationery and Forms	53001	357	510	456	600	700	700	700	16.67%
Printing Supplies	53002	1,478	2,064	2,209	2,000	2,000	2,000	2,000	0.00%
Print Duplicate	53003	0	0	(24)	15	15	15	15	0.00%
Postage and Box Rent	53004	45	2	37	80	80	80	80	0.00%
Computer Supplies	53005	0	0	0	50	50	50	50	0.00%
Telephone	53008	937	425	385	825	825	825	825	0.00%
Telephone Supplies	53009	0	68	58	0	0	0	0	0.00%
<b>Office Subtotal:</b>		<b>3,852</b>	<b>3,719</b>	<b>3,867</b>	<b>4,770</b>	<b>5,170</b>	<b>5,170</b>	<b>5,170</b>	<b>8.39%</b>
<b>Operating:</b>									
Subscriptions	53501	0	346	912	1,100	1,550	1,550	1,550	40.91%
Membership Dues	53502	1,086	1,233	1,179	1,200	1,200	1,200	1,200	0.00%
Publish Legal Notices	53503	0	36	133	500	500	500	500	0.00%
Food	53520	47	0	0	0	0	0	0	0.00%
Small Equipment	53522	0	0	330	0	1,300	1,300	1,300	100.00%
Legal Fees	53530	1,277	2,345	2,451	2,500	2,500	2,500	2,500	0.00%
Witness Expense	53535	1,422	1,112	760	1,500	1,500	1,500	1,500	0.00%
Operating Licenses Fees	53553	20	20	0	0	20	20	20	100.00%
Small Equipment Technology	53580	0	40	0	0	0	0	0	0.00%
Print Duplicate	73003	6,005	5,781	5,502	5,000	5,000	5,000	5,000	0.00%
Postage and Box Rent	73004	5,858	5,432	5,128	6,000	6,000	6,000	6,000	0.00%
<b>Operating Subtotal:</b>		<b>15,715</b>	<b>16,345</b>	<b>16,394</b>	<b>17,800</b>	<b>19,570</b>	<b>19,570</b>	<b>19,570</b>	<b>9.94%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>010 - Corporation Counsel</b>									
<b>Repairs &amp; Maint:</b>									
Maintenance Equipment	54022	167	493	383	250	400	400	400	60.00%
Equipment Repairs	54029	39	0	0	70	70	70	70	0.00%
Equipment Repairs	74029	231	198	198	200	200	200	200	0.00%
<b>Repairs &amp; Maint Subtotal:</b>		<b>437</b>	<b>691</b>	<b>581</b>	<b>520</b>	<b>670</b>	<b>670</b>	<b>670</b>	<b>28.85%</b>
<b>Contractual Services:</b>									
Legal Services	55001	64,997	79,832	84,726	80,000	90,000	90,000	90,000	12.50%
Transcription Services	55009	319	68	496	900	1,300	1,300	1,300	44.44%
<b>Contractual Services Subtotal:</b>		<b>65,316</b>	<b>79,900</b>	<b>85,222</b>	<b>80,900</b>	<b>91,300</b>	<b>91,300</b>	<b>91,300</b>	<b>12.86%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	56000	20	20	0	0	20	20	20	100.00%
Prop Liab Insurance	76000	1,308	1,536	1,536	1,532	1,532	1,532	1,532	0.00%
<b>Insurance Expenses Subtotal:</b>		<b>1,328</b>	<b>1,556</b>	<b>1,536</b>	<b>1,532</b>	<b>1,552</b>	<b>1,552</b>	<b>1,552</b>	<b>1.31%</b>
<b>Total Other Operating:</b>		<b>86,648</b>	<b>102,210</b>	<b>107,600</b>	<b>105,522</b>	<b>118,262</b>	<b>118,262</b>	<b>118,262</b>	<b>12.07%</b>
<b>Expense Total:</b>		<b>483,907</b>	<b>471,464</b>	<b>480,554</b>	<b>495,430</b>	<b>511,508</b>	<b>509,008</b>	<b>509,008</b>	<b>2.74%</b>
<b>Corporation Counsel Net/(Levy):</b>		<b>(466,406)</b>	<b>(447,320)</b>	<b>(458,317)</b>	<b>(473,930)</b>	<b>(489,508)</b>	<b>(487,008)</b>	<b>(487,008)</b>	<b>2.76%</b>

# COUNTY CLERK

General Fund – Organization: 1006 to 1008  
2015 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.

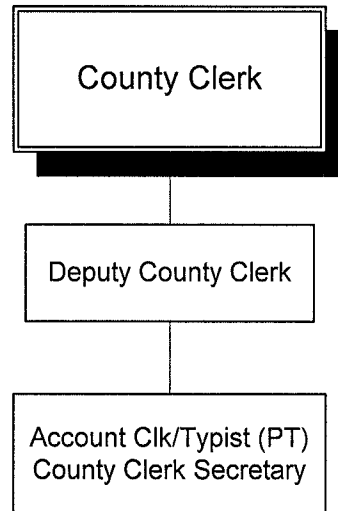
## PROGRAM DESCRIPTION:

**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 reliever 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**  
**2015 BUDGET NARRATIVE**

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

**TELEPHONE:** 236-4890

## **2014 ACCOMPLISHMENTS:**

1. Prepared for and conducted Spring Primary, Spring General, Partisan Primary and General Elections.
2. Provided Statewide Voter Registration System (SVRS) services for six 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.

## **2015 GOALS & OBJECTIVES:**

1. Prepare for and conduct Spring 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.
5. Work with the county's municipalities as they consider purchasing new voting equipment.

# COUNTY CLERK

## 2015 BUDGET NARRATIVE HIGHLIGHTS

### DEPARTMENT STAFFING:

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
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

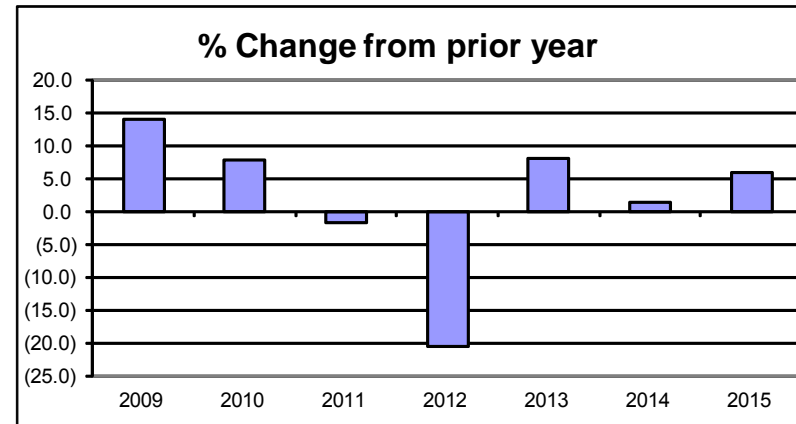
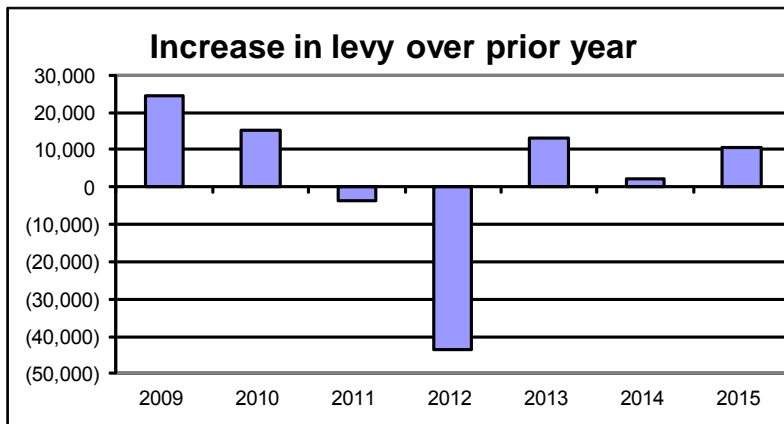
There is a reduction of a Records/Election Clerk and an addition of County Clerk Secretary in the department staffing table during 2014. There is no change in the department staffing table in 2015.

**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.

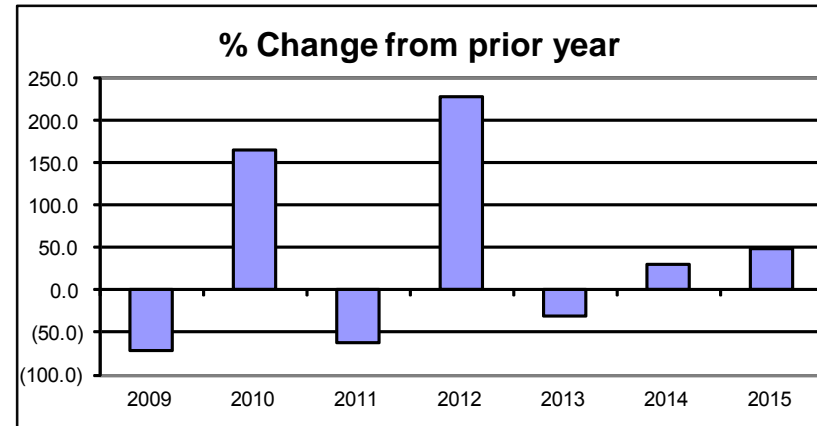
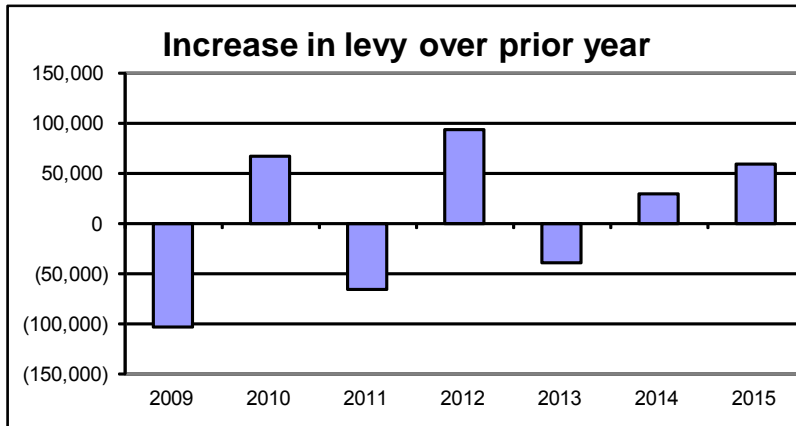
The tax levy for Clerk for 2015 is \$194,034, an increase of \$10,634 or 5.8% over 2014.

The tax levy for Elections for 2015 is \$179,820, an increase of \$58,450 or 48.2% over 2014. This is because the County will be replacing voting equipment and a server.

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



This chart shows the County Clerk election data:



## SIGNIFICANT CHANGES FROM 2014 ADOPTED - County Clerk & Elections

Account	Amount			Description
	Clerk	Elections	Dog Licenses	
<b>Significant changes from 2014</b>				
<b>Tax Levy 2014</b>	<b>\$ 183,400</b>	<b>\$ 121,370</b>	<b>\$ -</b>	
<b>Revenue Changes - impact on levy:</b>				
Other Fees	-	19,000	-	Decrease based on only holding two elections in 2015.
<b>Expense Changes - impact on levy:</b>				
Health Insurance	11,409			Increase based on the projections from Human Resources - change in personnel enrollment.
Capital		108,000		Increase for the need to purchase a new voting machine (\$10,000) and a new server and software (\$98,000).
Print Duplicate		(55,000)		Decrease based on only holding two elections in 2015.
Publish Legal Notices		(9,000)		Decrease based on only holding two elections in 2015.
Data Processing		(5,000)		Decrease based on only holding two elections in 2015.
<b>Other small changes</b>	(775)	450	-	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Tax Levy 2015</b>	<b>\$ 194,034</b>	<b>\$ 179,820</b>	<b>\$ -</b>	

# **Financial Summary** **County Clerk**

<b>Items</b>	<b>2014 8-Month Actual</b>	<b>2014 12-Month Estimate</b>	<b>2014 Adopted Budget</b>	<b>2014 Adjusted Budget</b>	<b>2015 Adopted Budget</b>
Total Revenues	34,952	46,050	45,875	45,875	46,300
Labor	152,359	195,594	217,107	219,307	228,715
Travel	1,216	1,716	1,525	1,525	1,320
Capital	-	-	-	-	-
Other Expenditures	6,620	39,940	10,643	10,643	10,299
Total Expenditures	160,195	237,250	229,275	231,475	240,334
Levy			183,400	185,600	194,034

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>006 - Clerk</b>									
<b>Revenue</b>									
<b>Licenses:</b>									
Marriage Licenses	44000	38,530	38,400	41,650	40,000	40,000	40,000	40,000	0.00%
Marriage License Waiver	44001	3,625	3,075	3,375	3,000	3,500	3,500	3,500	16.67%
Work Permits	44004	830	730	855	800	800	800	800	0.00%
Domestic Partnership	44011	560	630	1,260	700	400	400	400	-42.86%
Domestic Partnership Waiver	44012	30	0	70	50	50	50	50	0.00%
<b>Licenses Subtotal:</b>		<b>43,575</b>	<b>42,835</b>	<b>47,210</b>	<b>44,550</b>	<b>44,750</b>	<b>44,750</b>	<b>44,750</b>	<b>0.45%</b>
<b>Public Services:</b>									
Other Fees	45002	1,883	1,023	1,373	150	200	200	200	33.33%
Forms Copies Etc	45003	131	583	789	600	600	600	600	0.00%
Telephone	45009	130	448	111	25	200	200	200	700.00%
Mail Service Revenue	45015	36	102	33	50	50	50	50	0.00%
<b>Public Services Subtotal:</b>		<b>2,180</b>	<b>2,156</b>	<b>2,306</b>	<b>825</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>	<b>27.27%</b>
<b>Total Operating Revenue:</b>		<b>45,755</b>	<b>44,991</b>	<b>49,516</b>	<b>45,375</b>	<b>45,800</b>	<b>45,800</b>	<b>45,800</b>	<b>0.94%</b>
<b>Misc Revenues:</b>									
Material Sales	48105	823	665	377	500	500	500	500	0.00%
Other Miscellaneous Revenues	48109	0	10	0	0	0	0	0	0.00%
<b>Misc Revenues Subtotal:</b>		<b>823</b>	<b>675</b>	<b>377</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0.00%</b>
<b>Total Non-Operating Revenue:</b>		<b>823</b>	<b>675</b>	<b>377</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0.00%</b>
<b>Revenue Total:</b>		<b>46,577</b>	<b>45,667</b>	<b>49,894</b>	<b>45,875</b>	<b>46,300</b>	<b>46,300</b>	<b>46,300</b>	<b>0.93%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>006 - Clerk</b>									
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	149,403	155,583	157,664	161,674	161,275	161,275	161,275	-0.25%
Overtime	51105	1,854	1,011	241	500	500	500	500	0.00%
Comp Time	51108	0	856	374	600	600	600	600	0.00%
<b>Wages Subtotal:</b>		<b>151,256</b>	<b>157,449</b>	<b>158,280</b>	<b>162,774</b>	<b>162,375</b>	<b>162,375</b>	<b>162,375</b>	<b>-0.25%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	50,630	11,356	11,854	12,031	12,422	12,422	12,422	3.25%
Health Insurance	51201	0	29,012	26,697	27,449	38,858	38,858	38,858	41.57%
Dental Insurance	51202	0	1,662	1,678	1,706	2,522	2,522	2,522	47.83%
Workers Compensation	51203	0	428	510	147	139	139	139	-5.44%
WI Retirement	51206	0	7,448	10,724	11,809	11,576	11,576	11,576	-1.97%
Fringe Benefits Other	51207	0	3,520	1,101	1,191	823	823	823	-30.90%
<b>Fringes Benefits Subtotal:</b>		<b>50,630</b>	<b>53,426</b>	<b>52,563</b>	<b>54,333</b>	<b>66,340</b>	<b>66,340</b>	<b>66,340</b>	<b>22.10%</b>
<b>Total Labor:</b>		<b>201,887</b>	<b>210,876</b>	<b>210,843</b>	<b>217,107</b>	<b>228,715</b>	<b>228,715</b>	<b>228,715</b>	<b>5.35%</b>
<b>Travel:</b>									
Registration Tuition	52001	568	224	345	250	250	250	250	0.00%
Automobile Allowance	52002	712	928	515	395	500	500	500	26.58%
Meals	52005	137	114	145	80	45	45	45	-43.75%
Lodging	52006	792	736	871	800	525	525	525	-34.38%
Other Travel Exp	52007	36	0	15	0	0	0	0	0.00%
Taxable Meals	52008	16	0	21	0	0	0	0	0.00%
<b>Travel Subtotal:</b>		<b>2,261</b>	<b>2,002</b>	<b>1,912</b>	<b>1,525</b>	<b>1,320</b>	<b>1,320</b>	<b>1,320</b>	<b>-13.44%</b>
<b>Total Travel:</b>		<b>2,261</b>	<b>2,002</b>	<b>1,912</b>	<b>1,525</b>	<b>1,320</b>	<b>1,320</b>	<b>1,320</b>	<b>-13.44%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>006 - Clerk</b>									
<b>Office:</b>									
Office Supplies	53000	2,085	1,100	1,278	1,100	1,100	1,100	1,100	0.00%
Stationery and Forms	53001	447	272	430	400	450	450	450	12.50%
Printing Supplies	53002	313	371	394	400	400	400	400	0.00%
Print Duplicate	53003	67	0	0	0	0	0	0	0.00%
Postage and Box Rent	53004	8	267	17	10	0	0	0	-100.00%
Telephone	53008	1,527	485	459	600	500	500	500	-16.67%
Wireless	53012	257	403	277	350	0	0	0	-100.00%
Voice and Data Cabling	53014	0	0	251	0	0	0	0	0.00%
<b>Office Subtotal:</b>		<b>4,704</b>	<b>2,898</b>	<b>3,105</b>	<b>2,860</b>	<b>2,450</b>	<b>2,450</b>	<b>2,450</b>	<b>-14.34%</b>
<b>Operating:</b>									
Membership Dues	53502	50	150	50	100	100	100	100	0.00%
Publish Legal Notices	53503	4,417	0	0	0	0	0	0	0.00%
Registration Tuition Other	53509	0	0	100	0	0	0	0	0.00%
Food	53520	1,499	(14)	35	80	0	0	0	-100.00%
Small Equipment	53522	194	911	0	0	0	0	0	0.00%
Other Operating Supplies	53533	1,351	54	210	200	200	200	200	0.00%
Operating Licenses Fees	53553	0	40	20	20	40	40	40	100.00%
Other Miscellaneous	53568	0	0	0	0	500	500	500	100.00%
Print Duplicate	73003	3,927	3,888	3,170	2,500	2,500	2,500	2,500	0.00%
Postage and Box Rent	73004	2,806	2,677	2,866	2,500	2,500	2,500	2,500	0.00%
<b>Operating Subtotal:</b>		<b>14,245</b>	<b>7,706</b>	<b>6,451</b>	<b>5,400</b>	<b>5,840</b>	<b>5,840</b>	<b>5,840</b>	<b>8.15%</b>
<b>Repairs &amp; Maint:</b>									
Maintenance Equipment	54022	190	557	460	400	400	400	400	0.00%
Equipment Repairs	54029	39	0	0	39	39	39	39	0.00%
Equipment Repairs	74029	297	264	297	330	330	330	330	0.00%
<b>Repairs &amp; Maint Subtotal:</b>		<b>526</b>	<b>821</b>	<b>757</b>	<b>769</b>	<b>769</b>	<b>769</b>	<b>769</b>	<b>0.00%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>006 - Clerk</b>									
<b>Insurance Expenses:</b>									
Prop Liab Insurance	56000	0	40	20	40	40	40	40	0.00%
Prop Liab Insurance	76000	1,344	1,392	1,392	1,574	1,200	1,200	1,200	-23.76%
<b>Insurance Expenses Subtotal:</b>		<b>1,344</b>	<b>1,432</b>	<b>1,412</b>	<b>1,614</b>	<b>1,240</b>	<b>1,240</b>	<b>1,240</b>	<b>-23.17%</b>
<b>Total Other Operating:</b>		<b>20,819</b>	<b>12,858</b>	<b>11,725</b>	<b>10,643</b>	<b>10,299</b>	<b>10,299</b>	<b>10,299</b>	<b>-3.23%</b>
<b>Expense Total:</b>		<b>224,967</b>	<b>225,735</b>	<b>224,479</b>	<b>229,275</b>	<b>240,334</b>	<b>240,334</b>	<b>240,334</b>	<b>4.82%</b>
<b>Clerk Net/(Levy):</b>		<b>(178,389)</b>	<b>(180,069)</b>	<b>(174,586)</b>	<b>(183,400)</b>	<b>(194,034)</b>	<b>(194,034)</b>	<b>(194,034)</b>	<b>5.80%</b>

## Financial Summary Elections

<b>Items</b>	<b>2014 8-Month Actual</b>	<b>2014 12-Month Estimate</b>	<b>2014 Adopted Budget</b>	<b>2014 Adjusted Budget</b>	<b>2015 Adopted Budget</b>
Total Revenues	26,650	51,200	51,200	51,200	30,900
Labor	380	2,000	2,000	2,000	1,000
Travel	46	200	-	-	100
Capital	-	-	-	-	108,000
Other Expenditures	82,890	173,520	170,570	170,570	101,620
Total Expenditures	83,316	175,720	172,570	172,570	210,720
Levy			121,370	121,370	179,820

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>007 - Elections</b>									
<b>Revenue</b>									
<b>Intergov Services:</b>									
Other Fees	43001	27,550	46,471	46,071	49,000	30,000	30,000	30,000	-38.78%
Cost Share Municipalities	43016	5,250	300	1,075	2,200	900	900	900	-59.09%
<b>Intergov Services Subtotal:</b>		<b>32,800</b>	<b>46,771</b>	<b>47,146</b>	<b>51,200</b>	<b>30,900</b>	<b>30,900</b>	<b>30,900</b>	<b>-39.65%</b>
<b>Total Operating Revenue:</b>		<b>32,800</b>	<b>46,771</b>	<b>47,146</b>	<b>51,200</b>	<b>30,900</b>	<b>30,900</b>	<b>30,900</b>	<b>-39.65%</b>
<b>Revenue Total:</b>		<b>32,800</b>	<b>46,771</b>	<b>47,146</b>	<b>51,200</b>	<b>30,900</b>	<b>30,900</b>	<b>30,900</b>	<b>-39.65%</b>
<b>Expense</b>									
<b>Wages:</b>									
Other Per Diem	51107	19,725	6,789	640	2,000	1,000	1,000	1,000	-50.00%
<b>Wages Subtotal:</b>		<b>19,725</b>	<b>6,789</b>	<b>640</b>	<b>2,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-50.00%</b>
<b>Total Labor:</b>		<b>19,725</b>	<b>6,789</b>	<b>640</b>	<b>2,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-50.00%</b>
<b>Travel:</b>									
Automobile Allowance	52002	2,548	402	74	0	50	50	50	100.00%
Meals	52005	14	495	0	0	50	50	50	100.00%
<b>Travel Subtotal:</b>		<b>2,561</b>	<b>898</b>	<b>74</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100.00%</b>
<b>Total Travel:</b>		<b>2,561</b>	<b>898</b>	<b>74</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100.00%</b>
<b>Capital Outlay:</b>									
Equipment	58004	0	0	0	0	0	108,000	108,000	100.00%
<b>Capital Outlay Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>108,000</b>	<b>108,000</b>	<b>100.00%</b>
<b>Total Capital:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>108,000</b>	<b>108,000</b>	<b>100.00%</b>

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>007 - Elections</b>									
<b>Office:</b>									
Office Supplies	53000	1,837	5,982	3,979	1,000	500	500	500	-50.00%
Stationery and Forms	53001	283	3,737	797	1,000	2,000	1,800	1,800	80.00%
Printing Supplies	53002	81	0	0	0	0	0	0	0.00%
Print Duplicate	53003	72,638	109,050	49,518	115,000	60,000	60,000	60,000	-47.83%
Postage and Box Rent	53004	8	0	0	0	0	0	0	0.00%
<b>Office Subtotal:</b>		<b>74,846</b>	<b>118,768</b>	<b>54,294</b>	<b>117,000</b>	<b>62,500</b>	<b>62,300</b>	<b>62,300</b>	<b>-46.75%</b>
<b>Operating:</b>									
Publish Legal Notices	53503	16,423	78,918	13,018	24,000	15,000	15,000	15,000	-37.50%
Food	53520	166	21	56	0	0	0	0	0.00%
Small Equipment	53522	0	0	0	1,700	1,000	1,000	1,000	-41.18%
Other Operating Supplies	53533	1,020	4,015	1,097	1,500	1,500	1,500	1,500	0.00%
Operating Licenses Fees	53553	6,879	2,299	2,078	2,200	3,000	3,000	3,000	36.36%
Small Equipment Technology	53580	0	151	0	0	0	0	0	0.00%
Print Duplicate	73003	133	300	37	0	150	150	150	100.00%
<b>Operating Subtotal:</b>		<b>24,620</b>	<b>85,703</b>	<b>16,286</b>	<b>29,400</b>	<b>20,650</b>	<b>20,650</b>	<b>20,650</b>	<b>-29.76%</b>
<b>Repairs &amp; Maint:</b>									
Repair Maintenance Supplies	54024	0	0	161	170	170	170	170	0.00%
Equipment Repairs	54029	6,320	493	0	1,000	500	500	500	-50.00%
<b>Repairs &amp; Maint Subtotal:</b>		<b>6,320</b>	<b>493</b>	<b>161</b>	<b>1,170</b>	<b>670</b>	<b>670</b>	<b>670</b>	<b>-42.74%</b>
<b>Contractual Services:</b>									
Data Processing	55013	16,415	18,531	17,937	23,000	18,000	18,000	18,000	-21.74%
Other Contract Serv	55030	225	0	0	0	0	0	0	0.00%
<b>Contractual Services Subtotal:</b>		<b>16,640</b>	<b>18,531</b>	<b>17,937</b>	<b>23,000</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>	<b>-21.74%</b>
<b>Total Other Operating:</b>		<b>122,425</b>	<b>223,496</b>	<b>88,677</b>	<b>170,570</b>	<b>101,820</b>	<b>101,620</b>	<b>101,620</b>	<b>-40.42%</b>
<b>Expense Total:</b>		<b>144,712</b>	<b>231,183</b>	<b>89,391</b>	<b>172,570</b>	<b>102,920</b>	<b>210,720</b>	<b>210,720</b>	<b>22.11%</b>
<b>Elections Net/(Levy):</b>		<b>(111,911)</b>	<b>(184,413)</b>	<b>(42,245)</b>	<b>(121,370)</b>	<b>(72,020)</b>	<b>(179,820)</b>	<b>(179,820)</b>	<b>48.16%</b>

## Financial Summary Dog License Fund

<b>Items</b>	<b>2014 8-Month Actual</b>	<b>2014 12-Month Estimate</b>	<b>2014 Adopted Budget</b>	<b>2014 Adjusted Budget</b>	<b>2015 Adopted Budget</b>
Total Revenues	-	4,500	4,500	4,500	4,700
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	3,004	4,500	4,500	4,500	4,700
Total Expenditures	3,004	4,500	4,500	4,500	4,700
Levy			-	-	-

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>008 - Dog licenses</b>									
<b>Revenue</b>									
<b>Licenses:</b>									
Dog License	44002	2,442	4,571	1,565	4,500	4,700	4,700	4,700	4.44%
<b>Licenses Subtotal:</b>		<b>2,442</b>	<b>4,571</b>	<b>1,565</b>	<b>4,500</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>	<b>4.44%</b>
<b>Total Operating Revenue:</b>		<b>2,442</b>	<b>4,571</b>	<b>1,565</b>	<b>4,500</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>	<b>4.44%</b>
<b>Revenue Total:</b>		<b>2,442</b>	<b>4,571</b>	<b>1,565</b>	<b>4,500</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>	<b>4.44%</b>
<b>Expense</b>									
<b>Office:</b>									
Office Supplies	53000	0	645	0	500	500	500	500	0.00%
<b>Office Subtotal:</b>		<b>0</b>	<b>645</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0.00%</b>
<b>Operating:</b>									
Publish Legal Notices	53503	317	976	317	1,000	1,200	1,200	1,200	20.00%
Other Operating Supplies	53533	627	0	663	0	0	0	0	0.00%
<b>Operating Subtotal:</b>		<b>943</b>	<b>976</b>	<b>979</b>	<b>1,000</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>20.00%</b>
<b>Contractual Services:</b>									
Other Contract Serv	55030	1,499	2,951	585	3,000	3,000	3,000	3,000	0.00%
<b>Contractual Services Subtotal:</b>		<b>1,499</b>	<b>2,951</b>	<b>585</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0.00%</b>
<b>Total Other Operating:</b>		<b>2,442</b>	<b>4,571</b>	<b>1,565</b>	<b>4,500</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>	<b>4.44%</b>
<b>Expense Total:</b>		<b>2,442</b>	<b>4,571</b>	<b>1,565</b>	<b>4,500</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>	<b>4.44%</b>
<b>Dog licenses Net/(Levy):</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

# WINNEBAGO COUNTY CAPITAL OUTLAY - 2015

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
County Clerk				
Elections -				
	Voting Machine	1	10,000	10,000
	Server & Software	1	98,000	98,000
		2		108,000

**COUNTY CLERK  
PROGRAM BUDGETS**

NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2015	2014	2013	2015 OVER	2014 OVER
								ADOPTED	ADOPTED	ADOPTED	2014	2013
County Clerk	1006	228,715	1,320	-	10,299	240,334		240,334	229,275	226,018	4.8	1.4
Revenues	1006						46,300	(46,300)	(45,875)	(45,025)	0.9	1.9
Elections	1007	1,000	100	108,000	101,620	210,720		210,720	172,570	122,750	22.1	40.6
Revenues	1007						30,900	(30,900)	(51,200)	(30,000)	(39.6)	70.7
Dog License Fund	1008	-	-	-	4,700	4,700		4,700	4,500	10,000	4.4	(55.0)
Revenues	1008						4,700	(4,700)	(4,500)	(10,000)	4.4	(55.0)
<b>Grand Totals</b>		<u>229,715</u>	<u>1,420</u>	<u>108,000</u>	<u>116,619</u>	<u>455,754</u>	<u>81,900</u>	<u>373,854</u>	<u>304,770</u>	<u>273,743</u>	22.7	11.3

# **TREASURER**

**General Fund – Organization: 1009**  
**2015 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:**

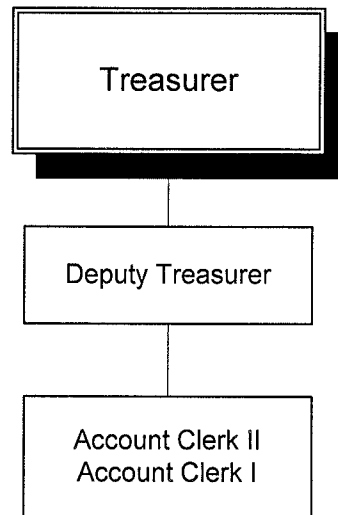
**RECEIPTS AND DISBURSEMENTS** Receive all funds due the county and disburse all payments made by the county.

**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**  
**2015 BUDGET NARRATIVE**

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

**TELEPHONE:** 236-4777

## **2014 ACCOMPLISHMENTS:**

1. Worked with the Finance Office to better coordinate how certain receipts and disbursements are recorded thus reducing the time it takes to perform the general checking bank reconciliation.
2. Assisted the Property Listing Office during the absence of the Property Lister.
3. Worked with other departments as they ventured into receipting directly to the MUNIS system.
4. Elected to the board for WCCO (Wisconsin County Constitutional Officers).
5. Hosted the Wisconsin County Treasurers' Association June Conference in Oshkosh.
6. Attended seminars and continuing education classes. Speakers include the Department of Revenue, Department of Natural Resources, Financial Advisors, Attorneys, etc.

## **2015 GOALS & OBJECTIVES:**

1. Continue to discover more efficiencies within Transcendent (tax system) and MUNIS.
2. Work with Facilities on the possible location of a drop box that can be utilized by multiple departments. We first need to determine where certain offices will be located in the future.
3. Be responsive to the needs of the residents of Winnebago County.
4. Continue attending continuing education classes and seminars.
5. Continue to look for ways to streamline and automate office functions.

# TREASURER

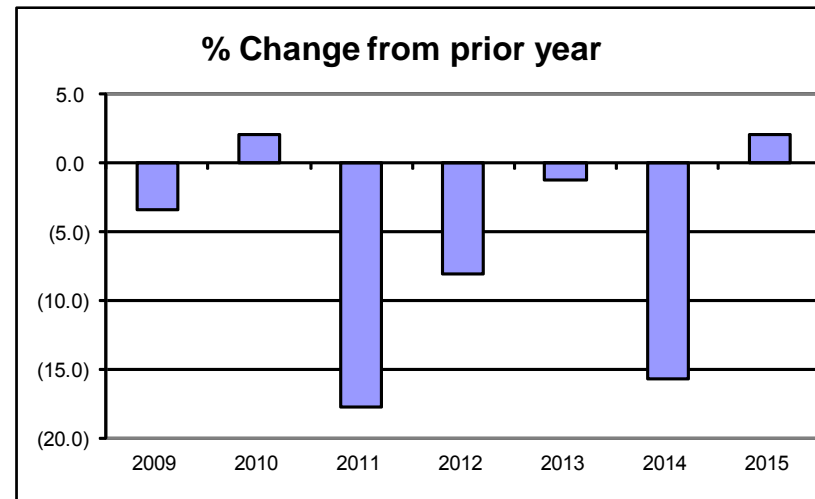
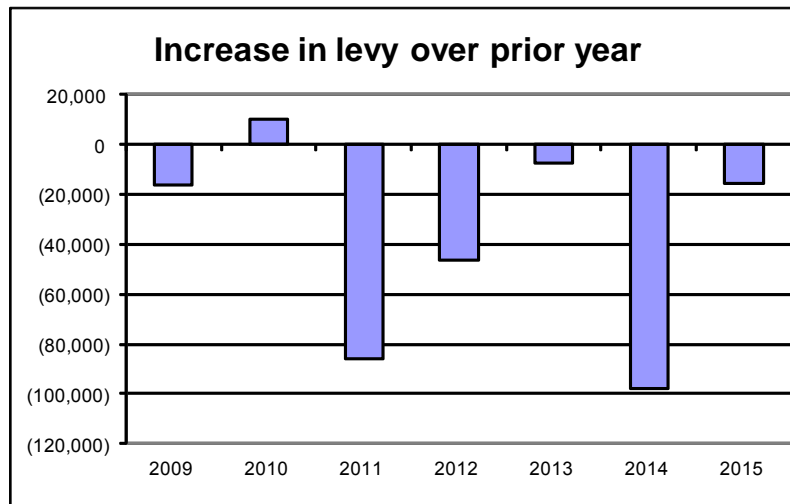
## 2015 BUDGET NARRATIVE HIGHLIGHTS

### DEPARTMENT STAFFING:

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Full Time	4	4	4	4	4	4	4	4	4	4
Part Time	1	1	1	1	1	0	0	0	0	0
Total	5	5	5	5	5	4	4	4	4	4

There is no change to the department staffing table for 2015.

**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 2015 is projected to be \$736,921, an increase of \$15,335 or 2.1% over 2014. This surplus is used to reduce the overall tax levy for the County.



## SIGNIFICANT CHANGES FROM 2014 ADOPTED - County Treasurer

Account	Amount	Description
<b>Significant changes from 2014</b>		
<b>Tax Levy 2014</b>	<b>\$ (721,586)</b>	
<b>Revenue Changes - impact on levy:</b>		
None	-	
<b>Expense Changes - impact on levy:</b>		
Health Insurance	(3,734)	Decrease in health insurance premiums due to an employee changing coverage from family to single plan.
Computer Software	(5,000)	Decrease due to moving costs to Data Processing. That is a better classification of this expense since it is software maintenance and not new software purchases.
Tax Deed Expense	5,000	Increase based more on historical data. The past few years the Treasurer's office has also taken some "improved" properties (meaning there is a house or other structure that may need to be removed or cleaned up).
Postage and Box Rent	3,000	Increase based on the department purchasing stamps for certified mailings for In-Rem Actions (previously charged in the Interfund account because mailings were done internally).
Postage and Box Rent - Interfund	(3,000)	Decrease based on the department purchasing stamps for certified mailings for In-Rem Actions (previously charged in the Interfund account because mailings were done internally).
Accounting Auditing	(4,000)	Decrease in banking fees due to more automation (online banking solutions).
Data Processing	5,000	Increase due to moving costs from the Computer Software.
<b>Other small changes</b>	<b>(12,601)</b>	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Tax Levy 2015</b>	<b>\$ (736,921)</b>	

# **Financial Summary** **County Treasurer**

<b>Items</b>	<b>2014 8-Month Actual</b>	<b>2014 12-Month Estimate</b>	<b>2014 Adopted Budget</b>	<b>2014 Adjusted Budget</b>	<b>2015 Adopted Budget</b>
Total Revenues	569,466	1,199,800	1,146,200	1,146,200	1,147,600
Labor	161,053	272,683	272,683	272,683	261,813
Travel	805	1,020	1,270	1,270	1,356
Capital	-	-	-	-	-
Other Expenditures	78,465	142,521	150,661	150,661	147,510
Total Expenditures	240,323	416,224	424,614	424,614	410,679
Levy			(721,586)	(721,586)	(736,921)

# **Winnebago County** **Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>009 - Treasurer</b>									
<b>Revenue</b>									
<b>Taxes:</b>									
Interest on Taxes	41002	1,384,391	1,434,203	1,468,600	1,100,000	1,100,000	1,100,000	1,100,000	0.00%
<b>Taxes Subtotal:</b>		<b>1,384,391</b>	<b>1,434,203</b>	<b>1,468,600</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>0.00%</b>
<b>Public Services:</b>									
Other Fees	45002	9,753	5,367	5,225	3,000	3,000	3,000	3,000	0.00%
Forms Copies Etc	45003	539	447	282	200	300	300	300	50.00%
Search Notice Fees	45008	15,600	16,400	9,200	28,000	28,000	28,000	28,000	0.00%
<b>Public Services Subtotal:</b>		<b>25,892</b>	<b>22,213</b>	<b>14,707</b>	<b>31,200</b>	<b>31,300</b>	<b>31,300</b>	<b>31,300</b>	<b>0.32%</b>
<b>Interfund Revenue:</b>									
Professional Services	63002	5,004	6,000	7,000	9,000	8,300	8,300	8,300	-7.78%
<b>Interfund Revenue Subtotal:</b>		<b>5,004</b>	<b>6,000</b>	<b>7,000</b>	<b>9,000</b>	<b>8,300</b>	<b>8,300</b>	<b>8,300</b>	<b>-7.78%</b>
<b>Total Operating Revenue:</b>		<b>1,415,287</b>	<b>1,462,417</b>	<b>1,490,307</b>	<b>1,140,200</b>	<b>1,139,600</b>	<b>1,139,600</b>	<b>1,139,600</b>	<b>-0.05%</b>
<b>Misc Revenues:</b>									
Sale Of Tax Deeds Gain Loss	48103	(6,446)	22,941	31,263	3,000	5,000	5,000	5,000	66.67%
Other Miscellaneous Revenues	48109	724	6,681	6,352	3,000	3,000	3,000	3,000	0.00%
<b>Misc Revenues Subtotal:</b>		<b>(5,722)</b>	<b>29,622</b>	<b>37,615</b>	<b>6,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>33.33%</b>
<b>Total Non-Operating Revenue:</b>		<b>(5,722)</b>	<b>29,622</b>	<b>37,615</b>	<b>6,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>33.33%</b>
<b>Revenue Total:</b>		<b>1,409,565</b>	<b>1,492,039</b>	<b>1,527,922</b>	<b>1,146,200</b>	<b>1,147,600</b>	<b>1,147,600</b>	<b>1,147,600</b>	<b>0.12%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>009 - Treasurer</b>									
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	174,414	178,750	183,561	185,191	178,372	178,372	178,372	-3.68%
Overtime	51105	0	14	0	200	0	0	0	-100.00%
Other Per Diem	51107	100	98	273	100	100	100	100	0.00%
Comp Time	51108	0	393	500	400	0	0	0	-100.00%
<b>Wages Subtotal:</b>		<b>174,513</b>	<b>179,254</b>	<b>184,333</b>	<b>185,891</b>	<b>178,472</b>	<b>178,472</b>	<b>178,472</b>	<b>-3.99%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	114,569	12,911	13,485	13,463	13,645	13,645	13,645	1.35%
Health Insurance	51201	0	62,535	52,565	56,441	52,707	52,707	52,707	-6.62%
Dental Insurance	51202	0	2,022	2,043	2,076	3,262	3,262	3,262	57.13%
Workers Compensation	51203	0	501	604	168	153	153	153	-8.93%
WI Retirement	51206	0	8,719	12,412	13,450	12,664	12,664	12,664	-5.84%
Fringe Benefits Other	51207	0	3,548	1,038	1,194	910	910	910	-23.79%
<b>Fringes Benefits Subtotal:</b>		<b>114,569</b>	<b>90,236</b>	<b>82,147</b>	<b>86,792</b>	<b>83,341</b>	<b>83,341</b>	<b>83,341</b>	<b>-3.98%</b>
<b>Total Labor:</b>		<b>289,083</b>	<b>269,491</b>	<b>266,479</b>	<b>272,683</b>	<b>261,813</b>	<b>261,813</b>	<b>261,813</b>	<b>-3.99%</b>
<b>Travel:</b>									
Registration Tuition	52001	250	325	310	340	325	325	325	-4.41%
Automobile Allowance	52002	261	396	436	300	401	401	401	33.67%
Lodging	52006	420	630	658	630	630	630	630	0.00%
<b>Travel Subtotal:</b>		<b>931</b>	<b>1,351</b>	<b>1,404</b>	<b>1,270</b>	<b>1,356</b>	<b>1,356</b>	<b>1,356</b>	<b>6.77%</b>
<b>Total Travel:</b>		<b>931</b>	<b>1,351</b>	<b>1,404</b>	<b>1,270</b>	<b>1,356</b>	<b>1,356</b>	<b>1,356</b>	<b>6.77%</b>

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>009 - Treasurer</b>									
<b>Office:</b>									
Office Supplies	53000	509	344	694	1,000	600	600	600	-40.00%
Stationery and Forms	53001	1,678	1,041	2,938	2,500	2,500	2,500	2,500	0.00%
Printing Supplies	53002	836	1,410	827	1,000	1,000	1,000	1,000	0.00%
Postage and Box Rent	53004	1	0	1,301	1,500	4,500	4,500	4,500	200.00%
Computer Software	53006	5,000	35,000	2,300	5,000	0	0	0	-100.00%
Telephone	53008	662	303	275	300	300	300	300	0.00%
<b>Office Subtotal:</b>		<b>8,686</b>	<b>38,098</b>	<b>8,335</b>	<b>11,300</b>	<b>8,900</b>	<b>8,900</b>	<b>8,900</b>	<b>-21.24%</b>
<b>Operating:</b>									
Membership Dues	53502	100	100	100	100	100	100	100	0.00%
Publish Legal Notices	53503	13,108	476	14,861	25,000	23,000	23,000	23,000	-8.00%
Small Equipment	53522	115	1,490	68	1,100	0	720	720	-34.55%
Legal Fees	53530	327	0	105	250	250	250	250	0.00%
Tax Deed Expense	53531	7,300	13,714	18,093	10,000	15,000	15,000	15,000	50.00%
Other Operating Supplies	53533	3	0	0	0	0	0	0	0.00%
Operating Licenses Fees	53553	0	40	0	20	0	0	0	-100.00%
Other Miscellaneous	53568	0	30	0	0	0	0	0	0.00%
Print Duplicate	73003	4,015	3,470	4,136	3,000	3,000	3,000	3,000	0.00%
Postage and Box Rent	73004	16,936	15,106	16,823	17,000	14,000	14,000	14,000	-17.65%
<b>Operating Subtotal:</b>		<b>41,905</b>	<b>34,426</b>	<b>54,186</b>	<b>56,470</b>	<b>55,350</b>	<b>56,070</b>	<b>56,070</b>	<b>-0.71%</b>
<b>Repairs &amp; Maint:</b>									
Maintenance Equipment	54022	119	324	218	400	0	250	250	-37.50%
Equipment Repairs	74029	429	462	429	429	429	429	429	0.00%
<b>Repairs &amp; Maint Subtotal:</b>		<b>548</b>	<b>786</b>	<b>647</b>	<b>829</b>	<b>429</b>	<b>679</b>	<b>679</b>	<b>-18.09%</b>
<b>Contractual Services:</b>									
Accounting Auditing	55012	47,189	48,640	43,832	50,000	46,000	46,000	46,000	-8.00%
Data Processing	55013	4,966	15,315	0	0	5,000	5,000	5,000	100.00%
Professional Service	55014	718	1,313	1,833	3,000	3,000	3,000	3,000	0.00%

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>009 - Treasurer</b>									
Abstractor Services	55018	5,340	10,860	0	15,000	13,000	13,000	13,000	-13.33%
Security Service	55028	9,880	9,563	11,229	11,000	12,000	12,000	12,000	9.09%
Other Contract Services	75030	60	90	120	60	60	60	60	0.00%
<b>Contractual Services Subtotal:</b>		<b>68,153</b>	<b>85,781</b>	<b>57,014</b>	<b>79,060</b>	<b>79,060</b>	<b>79,060</b>	<b>79,060</b>	<b>0.00%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	56000	0	40	0	20	0	0	0	-100.00%
Prop Liab Insurance	76000	2,856	2,856	3,024	2,982	2,801	2,801	2,801	-6.07%
<b>Insurance Expenses Subtotal:</b>		<b>2,856</b>	<b>2,896</b>	<b>3,024</b>	<b>3,002</b>	<b>2,801</b>	<b>2,801</b>	<b>2,801</b>	<b>-6.70%</b>
<b>Total Other Operating:</b>		<b>122,148</b>	<b>161,987</b>	<b>123,207</b>	<b>150,661</b>	<b>146,540</b>	<b>147,510</b>	<b>147,510</b>	<b>-2.09%</b>
<b>Expense Total:</b>		<b>412,162</b>	<b>432,829</b>	<b>391,091</b>	<b>424,614</b>	<b>409,709</b>	<b>410,679</b>	<b>410,679</b>	<b>-3.28%</b>
<b>Treasurer Net/(Levy):</b>		<b>997,403</b>	<b>1,059,209</b>	<b>1,136,831</b>	<b>721,586</b>	<b>737,891</b>	<b>736,921</b>	<b>736,921</b>	<b>2.13%</b>

# HUMAN RESOURCES & PAYROLL

General Fund – Organization: 1012  
2015 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.

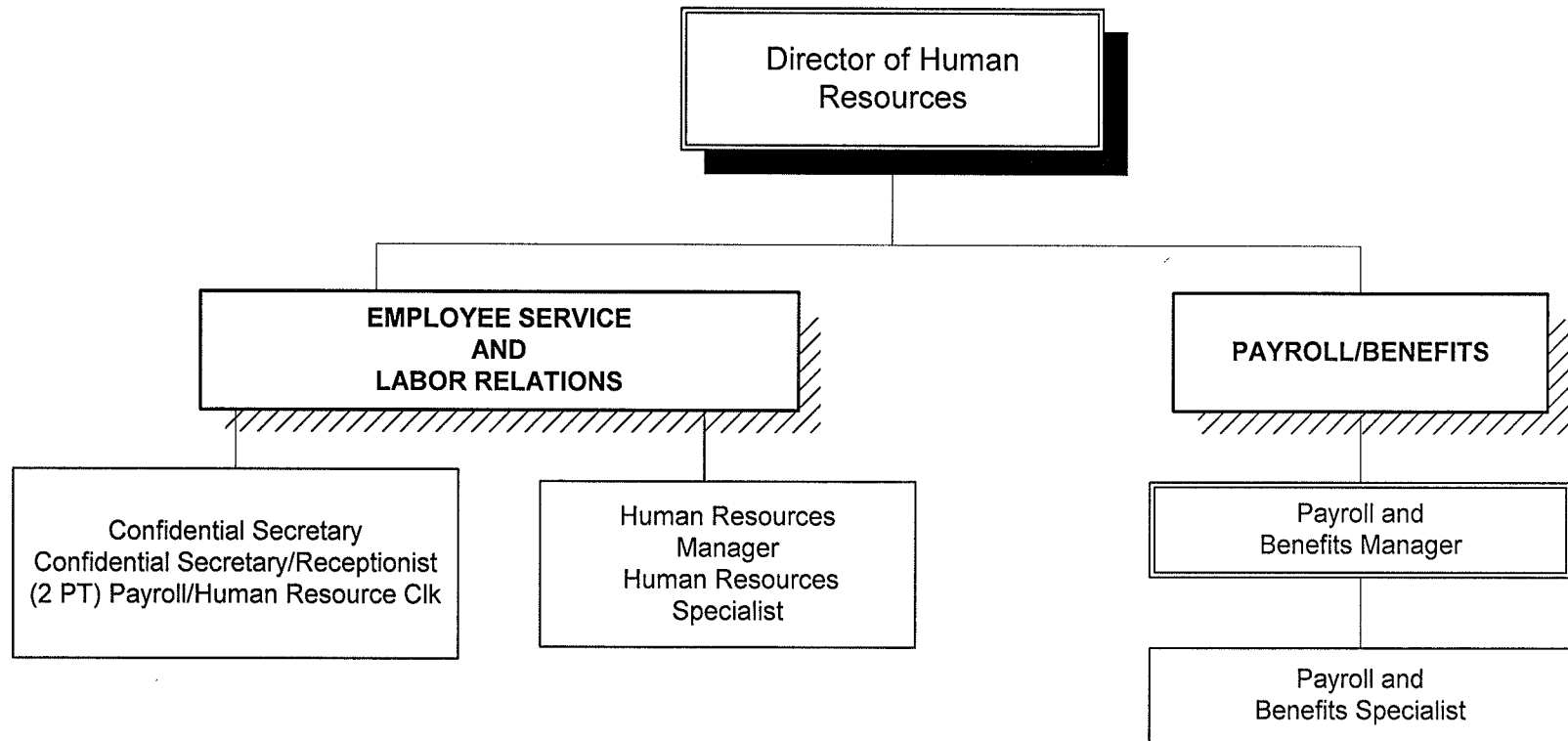
**WORKERS COMPENSATION** Manages self-funded program including budgeting, claims processing and payment approval, case management and litigation management through third-party partner.

**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  
2015 BUDGET NARRATIVE**

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

**TELEPHONE: 232-3466**

## **2014 ACCOMPLISHMENTS:**

- 1. Implemented new Human Resources Policy Manual, distributed copies to employees, and conducted training in new policies for managers and supervisors.**
- 2. Managed transition from represented to non-represented status for six former collective bargaining units.**
- 3. Implemented freeze of pay steps for formerly represented employees and obtained Board approval for and implemented pay increases comparable to those previously granted to non-union employees.**
- 4. Improved labor budgeting process by providing a spreadsheet-based tool which enables departments to manage possible changes while providing more accurate employee benefits budgets.**
- 5. Wellness program was recognized by receiving a Well Workplace Award (Silver level) from the Wellness Council of America.**
- 6. Negotiated and implemented health insurance renewal which resulted in costs about 6% below budget while providing employees with a better alternative that includes a broader network.**
- 7. Working in conjunction with other local governments (Oshkosh Area School District and City of Oshkosh), developed a plan for and investigated potential partners in a proposed new employee health clinic.**
- 8. Provided service to many County departments in recruiting efforts, employee disciplinary problems, training, new position development, and table of organization changes.**

**2015 GOALS & OBJECTIVES:**

- 1. Negotiate new collective bargaining agreement with Deputies Association which serves the County's best interests.**
- 2. Implement new employee health clinic in conjunction with OASD and City of Oshkosh.**
- 3. Complete development of new forms, policy, and work flow for processing Family and Medical Leave Act requests.**
- 4. Implement online job application management for all County positions; improve and streamline work flow for recruiting, onboarding, and other personnel actions.**
- 5. Develop work plan and begin process to evaluate, consolidate, and improve compensation program for all non-union employees.**
- 6. Make recommendations and propose a plan to make pay rules for new hires, promotions, transfers, differentials, and on-call pay more consistent among employee groups.**
- 7. Provide improved training opportunities for managers in supervisory skills, recruiting, and other areas; start to develop succession planning.**
- 8. Continue to create an environment which promotes positive employee relations, ensures equal opportunity, and provides outstanding customer service.**

# HUMAN RESOURCES & PAYROLL

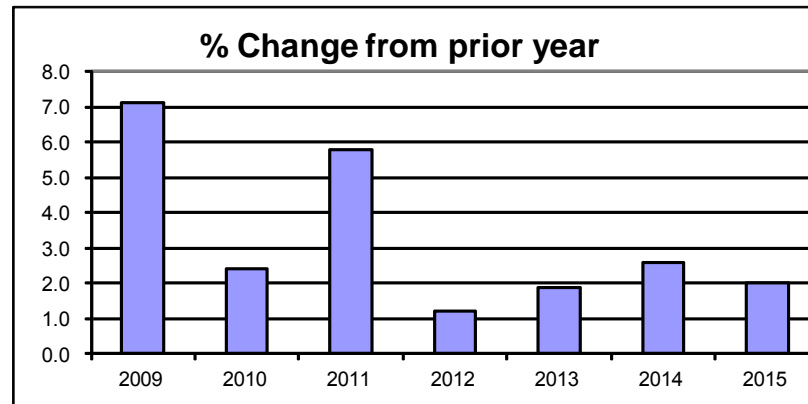
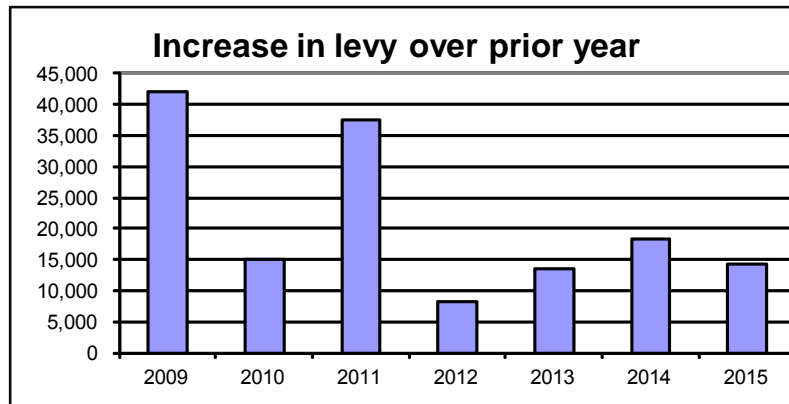
## 2015 BUDGET NARRATIVE HIGHLIGHTS

### DEPARTMENT STAFFING:

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Full Time	10	10	10	10	9	8	8	7	7	7
Part Time	0	0	0	0	0	0	0	2	2	2
Total	10	10	10	10	9	8	8	9	9	9

There is no change in the department staffing for 2015.

**COUNTY LEVY:** The tax levy for 2015 is \$738,397, an increase of \$14,258 or 2.0% over 2014.



## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Human Resources

Account	Amount	Description
<b>Significant changes from 2014</b>		
<b>Tax Levy 2014</b>	<b>\$ 724,139</b>	
<b>Revenue Changes - impact on levy:</b>		
Professional Services - interfund	13,000	Decrease in interdepartmental charges to Solid Waste. There has been a decrease in the amount of work done attributable to the Solid Waste Department so this revenue will be dropping.
<b>Expense Changes - impact on levy:</b>		
Data Processing	(6,884)	Decrease based on a revised expense estimate for Munis software maintenance.
<b>Other small changes</b>	8,142	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Tax Levy 2015</b>	<b>\$ 738,397</b>	

## Financial Summary Human Resources

<b>Items</b>	<b>2014 8-Month Actual</b>	<b>2014 12-Month Estimate</b>	<b>2014 Adopted Budget</b>	<b>2014 Adjusted Budget</b>	<b>2015 Adopted Budget</b>
Total Revenues	15,303	13,025	26,100	26,100	13,025
Labor	418,602	654,703	639,385	639,385	651,600
Travel	1,499	3,020	4,085	4,085	4,015
Capital	-	-	-	-	-
Other Expenditures	50,135	81,933	106,769	106,769	95,807
Total Expenditures	470,236	739,656	750,239	750,239	751,422
Levy			724,139	724,139	738,397

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>012 - Human Resources</b>									
<b>Revenue</b>									
<b>Public Services:</b>									
Forms Copies Etc	45003	148	295	33	100	25	25	25	-75.00%
Donations	45034	0	0	800	0	0	0	0	0.00%
<b>Public Services Subtotal:</b>		<b>148</b>	<b>295</b>	<b>833</b>	<b>100</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>-75.00%</b>
<b>Interfund Revenue:</b>									
Professional Services	63002	24,996	26,000	26,000	26,000	13,000	13,000	13,000	-50.00%
<b>Interfund Revenue Subtotal:</b>		<b>24,996</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>-50.00%</b>
<b>Total Operating Revenue:</b>		<b>25,144</b>	<b>26,295</b>	<b>26,833</b>	<b>26,100</b>	<b>13,025</b>	<b>13,025</b>	<b>13,025</b>	<b>-50.10%</b>
<b>Misc Revenues:</b>									
Other Miscellaneous Revenues	48109	140	0	0	0	0	0	0	0.00%
<b>Misc Revenues Subtotal:</b>		<b>140</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Non-Operating Revenue:</b>		<b>140</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue Total:</b>		<b>25,284</b>	<b>26,295</b>	<b>26,833</b>	<b>26,100</b>	<b>13,025</b>	<b>13,025</b>	<b>13,025</b>	<b>-50.10%</b>
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	427,743	410,559	453,940	458,290	470,384	470,384	470,384	2.64%
Overtime	51105	18	92	0	0	0	0	0	0.00%
<b>Wages Subtotal:</b>		<b>427,762</b>	<b>410,651</b>	<b>453,940</b>	<b>458,290</b>	<b>470,384</b>	<b>470,384</b>	<b>470,384</b>	<b>2.64%</b>

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>012 - Human Resources</b>									
<b>Fringes Benefits:</b>									
FICA Medicare	51200	185,900	29,029	32,980	33,213	35,984	35,984	35,984	8.34%
Health Insurance	51201	0	97,130	96,451	105,458	103,299	103,299	103,299	-2.05%
Dental Insurance	51202	0	6,288	6,776	7,006	7,143	7,143	7,143	1.96%
Workers Compensation	51203	0	978	1,381	418	405	405	405	-3.11%
WI Retirement	51206	0	23,757	29,592	31,987	31,986	31,986	31,986	0.00%
Fringe Benefits Other	51207	0	2,160	2,252	3,013	2,399	2,399	2,399	-20.38%
<b>Fringes Benefits Subtotal:</b>		<b>185,900</b>	<b>159,343</b>	<b>169,433</b>	<b>181,095</b>	<b>181,216</b>	<b>181,216</b>	<b>181,216</b>	<b>0.07%</b>
<b>Total Labor:</b>		<b>613,661</b>	<b>569,994</b>	<b>623,373</b>	<b>639,385</b>	<b>651,600</b>	<b>651,600</b>	<b>651,600</b>	<b>1.91%</b>
<b>Travel:</b>									
Registration Tuition	52001	420	827	360	1,320	1,320	1,320	1,320	0.00%
Automobile Allowance	52002	1,762	1,049	1,293	1,995	1,995	1,995	1,995	0.00%
Meals	52005	80	5	0	140	140	140	140	0.00%
Lodging	52006	0	219	280	630	560	560	560	-11.11%
<b>Travel Subtotal:</b>		<b>2,262</b>	<b>2,100</b>	<b>1,933</b>	<b>4,085</b>	<b>4,015</b>	<b>4,015</b>	<b>4,015</b>	<b>-1.71%</b>
<b>Total Travel:</b>		<b>2,262</b>	<b>2,100</b>	<b>1,933</b>	<b>4,085</b>	<b>4,015</b>	<b>4,015</b>	<b>4,015</b>	<b>-1.71%</b>
<b>Office:</b>									
Office Supplies	53000	1,447	1,409	1,071	2,500	1,500	1,500	1,500	-40.00%
Stationery and Forms	53001	566	968	1,356	1,400	1,400	1,400	1,400	0.00%
Printing Supplies	53002	1,069	1,211	1,132	1,250	1,250	1,250	1,250	0.00%
Postage and Box Rent	53004	62	358	25	55	55	55	55	0.00%
Telephone	53008	1,826	728	660	1,240	700	700	700	-43.55%
Wireless	53012	302	472	403	420	370	370	370	-11.90%
<b>Office Subtotal:</b>		<b>5,271</b>	<b>5,146</b>	<b>4,647</b>	<b>6,865</b>	<b>5,275</b>	<b>5,275</b>	<b>5,275</b>	<b>-23.16%</b>

# **Winnebago County** **Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>012 - Human Resources</b>									
<b>Operating:</b>									
Advertising	53500	5,183	7,763	4,404	8,000	7,500	7,500	7,500	-6.25%
Subscriptions	53501	95	95	353	500	500	500	500	0.00%
Membership Dues	53502	896	1,144	55	1,035	1,035	1,035	1,035	0.00%
Food	53520	74	45	0	75	75	75	75	0.00%
Small Equipment	53522	0	353	156	300	300	300	300	0.00%
Other Operating Supplies	53533	0	115	0	0	0	0	0	0.00%
Operating Licenses Fees	53553	0	40	0	0	0	0	0	0.00%
Print Duplicate	73003	7,050	8,035	6,777	6,000	4,700	4,700	4,700	-21.67%
Postage and Box Rent	73004	4,346	6,083	5,343	4,350	4,000	4,000	4,000	-8.05%
<b>Operating Subtotal:</b>		<b>17,644</b>	<b>23,674</b>	<b>17,089</b>	<b>20,260</b>	<b>18,110</b>	<b>18,110</b>	<b>18,110</b>	<b>-10.61%</b>
<b>Repairs &amp; Maint:</b>									
Maintenance Equipment	54022	286	754	524	400	400	400	400	0.00%
Equipment Repairs	54029	736	756	824	825	825	825	825	0.00%
Equipment Repairs	74029	363	363	594	594	561	561	561	-5.56%
<b>Repairs &amp; Maint Subtotal:</b>		<b>1,385</b>	<b>1,873</b>	<b>1,942</b>	<b>1,819</b>	<b>1,786</b>	<b>1,786</b>	<b>1,786</b>	<b>-1.81%</b>
<b>Contractual Services:</b>									
Medical and Dental	55000	1,837	1,639	2,455	2,000	2,500	2,500	2,500	25.00%
Data Processing	55013	55,034	44,390	36,371	52,731	45,847	45,847	45,847	-13.05%
Professional Service	55014	2,933	23,825	11,451	21,000	20,000	20,000	20,000	-4.76%
<b>Contractual Services Subtotal:</b>		<b>59,804</b>	<b>69,854</b>	<b>50,277</b>	<b>75,731</b>	<b>68,347</b>	<b>68,347</b>	<b>68,347</b>	<b>-9.75%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	56000	0	40	0	0	0	0	0	0.00%
Prop Liab Insurance	76000	1,656	1,920	2,172	2,094	2,289	2,289	2,289	9.31%
<b>Insurance Expenses Subtotal:</b>		<b>1,656</b>	<b>1,960</b>	<b>2,172</b>	<b>2,094</b>	<b>2,289</b>	<b>2,289</b>	<b>2,289</b>	<b>9.31%</b>
<b>Total Other Operating:</b>		<b>85,759</b>	<b>102,506</b>	<b>76,127</b>	<b>106,769</b>	<b>95,807</b>	<b>95,807</b>	<b>95,807</b>	<b>-10.27%</b>
<b>Expense Total:</b>		<b>701,683</b>	<b>674,600</b>	<b>701,433</b>	<b>750,239</b>	<b>751,422</b>	<b>751,422</b>	<b>751,422</b>	<b>0.16%</b>
<b>Human Resources Net/(Levy):</b>		<b>(676,399)</b>	<b>(648,305)</b>	<b>(674,600)</b>	<b>(724,139)</b>	<b>(738,397)</b>	<b>(738,397)</b>	<b>(738,397)</b>	<b>1.97%</b>

## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Employee Health & Wellness

Account	Amount	Description
<b>Significant changes from 2014</b>		
<b>Tax Levy 2014</b>	<b>\$ 156,564</b>	
<b>Revenue Changes - impact on levy:</b>		
None	-	
<b>Expense Changes - impact on levy:</b>		
None	-	
<b>Other small changes</b>	2,227	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Tax Levy 2015</b>	<b>\$ 158,791</b>	

## Financial Summary Employee Health and Wellness

<b>Items</b>	<b>2014 8-Month Actual</b>	<b>2014 12-Month Estimate</b>	<b>2014 Adopted Budget</b>	<b>2014 Adjusted Budget</b>	<b>2015 Adopted Budget</b>
Total Revenues	550	-	-	-	
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	23,755	155,964	156,564	156,564	158,791
Total Expenditures	23,755	155,964	156,564	156,564	158,791
Levy			156,564	156,564	158,791

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>013 - Employee Health and Wellness</b>									
<b>Expense</b>									
<b>Operating:</b>									
Education Training	53513	0	0	0	10,000	10,000	10,000	10,000	0.00%
Medical Supplies	53524	0	0	0	10,000	12,350	12,350	12,350	23.50%
<b>Operating Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>22,350</b>	<b>22,350</b>	<b>22,350</b>	<b>11.75%</b>
<b>Contractual Services:</b>									
Professional Service	55014	0	0	0	24,764	24,641	24,641	24,641	-0.50%
Health Assessments	55074	0	0	0	111,800	111,800	111,800	111,800	0.00%
<b>Contractual Services Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>136,564</b>	<b>136,441</b>	<b>136,441</b>	<b>136,441</b>	<b>-0.09%</b>
<b>Total Other Operating:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>156,564</b>	<b>158,791</b>	<b>158,791</b>	<b>158,791</b>	<b>1.42%</b>
<b>Expense Total:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>156,564</b>	<b>158,791</b>	<b>158,791</b>	<b>158,791</b>	<b>1.42%</b>
<b>Employee Health and Wellness Net/(Levy):</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(156,564)</b>	<b>(158,791)</b>	<b>(158,791)</b>	<b>(158,791)</b>	<b>1.42%</b>

# WORKERS COMPENSATION FUND

## 2015 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 2015:**

The fund shows a budget deficit for 2015 of \$551,113, an increase of \$210,232, or 146.7% over 2014. 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. The balance is currently higher than we feel is necessary so we are budgeting a deficit this 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 2014 ADOPTED - Workers Comp Insurance

Significant changes from 2014	Effect on Budget	Effect on Surplus	Total	
2014 Budgeted Surplus (Deficit)			\$ (340,881)	
Significant changes to revenues:				
Account	Incr/(Decr) Revenue			Description
None	-	-		
Total revenue changes	-			
Significant changes to expenses:				
Account	Incr/(Decr) Expense			Description
Administration Fee	15,000	(15,000)		Increase based on expenses coming in higher than budgeted in 2014. The County is billed a percentage of savings achieved by a subcontractor who reviews medical expenses. This increase was budgeted for the expected usage for 2015.
Stop Loss Insurance Premium	6,300	(6,300)		Increase based on a 10% premium increase due to worsening of re-insurance market.
Claim Payments	199,266	(199,266)		Increased claims expensed projected using the 2013-2014 claims experience. The actual amount fluctuates from year to year.
Other small changes	(10,334)	10,334		This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	210,232			
2015 Budgeted Surplus (Deficit)			\$ (551,113)	

## Financial Summary

### Workers Compensation Insurance

Items	2014 8-Month Actual	2014 12-Month Estimate	2014 Adopted Budget	2014 Adjusted Budget	2015 Adopted Budget
Total Revenues	335,874	369,751	369,263	369,263	380,790
Labor	22,854	36,437	35,244	35,244	36,437
Travel	156	800	900	900	900
Capital	-	-	-	-	-
Other Expenditures	488,777	856,480	674,000	674,000	894,566
Total Expenditures	511,787	893,717	710,144	710,144	931,903
Levy Before Fund Balance Adjustment			340,881	340,881	551,113
Decrease fund balance			(340,881)	(340,881)	(551,113)
Net Levy After Fund Balance Adjustment			-	-	-

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>630 - Workers Comp Insurance</b>									
<b>Revenue</b>									
<b>Interfund Revenue:</b>									
Insurance Charges	63001	186,804	730,007	1,140,405	334,619	345,658	345,658	345,658	3.30%
<b>Interfund Revenue Subtotal:</b>		<b>186,804</b>	<b>730,007</b>	<b>1,140,405</b>	<b>334,619</b>	<b>345,658</b>	<b>345,658</b>	<b>345,658</b>	<b>3.30%</b>
<b>Total Operating Revenue:</b>		<b>186,804</b>	<b>730,007</b>	<b>1,140,405</b>	<b>334,619</b>	<b>345,658</b>	<b>345,658</b>	<b>345,658</b>	<b>3.30%</b>
<b>Interest:</b>									
Interest Investments	48000	37,141	34,644	37,286	34,644	35,132	35,132	35,132	1.41%
Investment Mark to Market	48002	0	0	(53,643)	0	0	0	0	0.00%
<b>Interest Subtotal:</b>		<b>37,141</b>	<b>34,644</b>	<b>(16,357)</b>	<b>34,644</b>	<b>35,132</b>	<b>35,132</b>	<b>35,132</b>	<b>1.41%</b>
<b>Total Non-Operating Revenue:</b>		<b>37,141</b>	<b>34,644</b>	<b>(16,357)</b>	<b>34,644</b>	<b>35,132</b>	<b>35,132</b>	<b>35,132</b>	<b>1.41%</b>
<b>Revenue Total:</b>		<b>223,946</b>	<b>764,651</b>	<b>1,124,048</b>	<b>369,263</b>	<b>380,790</b>	<b>380,790</b>	<b>380,790</b>	<b>3.12%</b>
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	23,265	23,847	24,443	24,882	25,868	25,868	25,868	3.96%
<b>Wages Subtotal:</b>		<b>23,265</b>	<b>23,847</b>	<b>24,443</b>	<b>24,882</b>	<b>25,868</b>	<b>25,868</b>	<b>25,868</b>	<b>3.96%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	9,881	9,347	1,789	1,813	1,979	1,979	1,979	9.16%
Health Insurance	51201	0	0	5,488	6,289	6,296	6,296	6,296	0.11%
Dental Insurance	51202	0	0	358	363	381	381	381	4.96%
Workers Compensation	51203	0	0	29	23	22	22	22	-4.35%
WI Retirement	51206	0	0	1,626	1,737	1,759	1,759	1,759	1.27%
Fringe Benefits Other	51207	0	0	134	137	132	132	132	-3.65%
<b>Fringes Benefits Subtotal:</b>		<b>9,881</b>	<b>9,347</b>	<b>9,424</b>	<b>10,362</b>	<b>10,569</b>	<b>10,569</b>	<b>10,569</b>	<b>2.00%</b>
<b>Total Labor:</b>		<b>33,146</b>	<b>33,194</b>	<b>33,867</b>	<b>35,244</b>	<b>36,437</b>	<b>36,437</b>	<b>36,437</b>	<b>3.38%</b>

# **Winnebago County** **Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>630 - Workers Comp Insurance</b>									
<b>Travel:</b>									
Registration Tuition	52001	20	20	0	400	400	400	400	0.00%
Automobile Allowance	52002	82	0	0	500	500	500	500	0.00%
<b>Travel Subtotal:</b>		<b>102</b>	<b>20</b>	<b>0</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>0.00%</b>
<b>Total Travel:</b>									
		<b>102</b>	<b>20</b>	<b>0</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>0.00%</b>
<b>Office:</b>									
Print Duplicate	53003	0	0	0	25	25	25	25	0.00%
<b>Office Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>0.00%</b>
<b>Operating:</b>									
Subscriptions	53501	519	395	645	400	400	400	400	0.00%
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	25	0	42	800	800	800	800	0.00%
<b>Operating Subtotal:</b>		<b>664</b>	<b>515</b>	<b>807</b>	<b>3,475</b>	<b>3,475</b>	<b>3,475</b>	<b>3,475</b>	<b>0.00%</b>
<b>Contractual Services:</b>									
Medical and Dental	55000	4,180	1,153	3,275	4,500	4,500	4,500	4,500	0.00%
Legal Services	55001	11,927	22,319	11,304	25,000	25,000	25,000	25,000	0.00%
Professional Service	55014	34,009	32,764	51,195	35,000	35,000	35,000	35,000	0.00%
Management Services	55020	41,555	40,221	27,150	38,000	38,000	38,000	38,000	0.00%
Administration Fee	55037	18,686	19,215	24,566	20,000	35,000	35,000	35,000	75.00%
<b>Contractual Services Subtotal:</b>		<b>110,356</b>	<b>115,672</b>	<b>117,489</b>	<b>122,500</b>	<b>137,500</b>	<b>137,500</b>	<b>137,500</b>	<b>12.24%</b>

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>630 - Workers Comp Insurance</b>									
<b>Insurance Expenses:</b>									
Stop Loss Insurance Premium	56001	100,387	2,163	62,375	63,000	69,300	69,300	69,300	10.00%
Claim Payments	56002	481,517	10,551	539,704	485,000	684,266	684,266	684,266	41.09%
Insurance Recoveries	56003	0	0	(10,822)	0	0	0	0	0.00%
<b>Insurance Expenses Subtotal:</b>		<b>581,904</b>	<b>12,714</b>	<b>591,257</b>	<b>548,000</b>	<b>753,566</b>	<b>753,566</b>	<b>753,566</b>	<b>37.51%</b>
<b>Total Other Operating:</b>		<b>692,925</b>	<b>128,901</b>	<b>709,553</b>	<b>674,000</b>	<b>894,566</b>	<b>894,566</b>	<b>894,566</b>	<b>32.72%</b>
<b>Expense Total:</b>		<b>726,172</b>	<b>162,114</b>	<b>743,420</b>	<b>710,144</b>	<b>931,903</b>	<b>931,903</b>	<b>931,903</b>	<b>31.23%</b>
<b>Workers Comp Insurance Surplus / (Deficit):</b>		<b>(502,226)</b>	<b>602,536</b>	<b>380,628</b>	<b>(340,881)</b>	<b>(551,113)</b>	<b>(551,113)</b>	<b>(551,113)</b>	<b>61.67%</b>
Decrease fund balance		0	0	0	340,881	551,113	551,113	551,113	61.67%
<b>Net Workers Comp Insurance</b>		<b>(502,226)</b>	<b>602,536</b>	<b>380,628</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

**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

## 2015 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.**

**2015 budget:** We are budgeting to possibly use \$251,998 from the fund balance as a contingency in case costs are higher than anticipated through the departments' budgets. If these funds are not needed, they will remain in the fund balance of the self funded health fund. Note that this amount is coming out of fund balance if needed and is not included in the 2015 tax levy.

### **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 2014 ADOPTED - Self Funded Health Insurance

Significant changes from 2014	Effect on Budget	Effect on Surplus	Total	
2014 Budgeted Surplus (Deficit)			\$ -	
Significant changes to revenues:				
Account	Incr/(Decr) Revenue			Description
None	-	-		
Total revenue changes	-			
Significant changes to expenses:				
Account	Incr/(Decr) Expense			Description
Claim Payments	251,998	(251,998)		For budget purposes, health insurance premiums are projected to increase by 8.0% over 2014 actual premiums (the 2014 budget was based on an estimate that was almost 8% higher than the actual premiums turned out to be). The County's agreement with Network Health Plan has a cap of 10% for premium increase for next year. The difference between our estimated increase of 8% and the maximum increase of 10% is being budgeted here in case it is needed. If we do get the maximum increase, we can take it out of this fund balance rather than re-adjusting every department budget. If we establish an employee health clinic with the city and the school district, this fund balance could also be used for some startup costs (estimated at \$20,000).
Total expense changes	251,998			
2015 Budgeted (deficit)			(251,998)	

## Financial Summary Self Funded Health Insurance

Items	2014 8-Month Actual	2014 12-Month Estimate	2014 Adopted Budget	2014 Adjusted Budget	2015 Adopted Budget
Total Revenues	-	15,472	-	-	-
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	-	-	-	-	251,998
Total Expenditures	-	-	-	-	251,998
Levy Before Adjustments			-	-	251,998
Decrease fund balance			-	-	(251,998)
Net Levy After Adjustments			-	-	-

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>650 - Health Insurance Self Funded</b>									
<b>Revenue</b>									
<b>Public Services:</b>									
Insurance Charges	45067	265,433	198,627	0	0	0	0	0	0.00%
<b>Public Services Subtotal:</b>		<b>265,433</b>	<b>198,627</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Interfund Revenue:</b>									
Insurance Charges	63001	5,625,142	3,068,400	0	0	0	0	0	0.00%
<b>Interfund Revenue Subtotal:</b>		<b>5,625,142</b>	<b>3,068,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Operating Revenue:</b>		<b>5,890,575</b>	<b>3,267,026</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Interest:</b>									
Interest Investments	48000	27,736	22,699	28,471	0	0	0	0	0.00%
Investment Mark to Market	48002	0	0	(40,962)	0	0	0	0	0.00%
<b>Interest Subtotal:</b>		<b>27,736</b>	<b>22,699</b>	<b>(12,490)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Misc Revenues:</b>									
Other Miscellaneous Revenues	48109	0	0	3,272	0	0	0	0	0.00%
<b>Misc Revenues Subtotal:</b>		<b>0</b>	<b>0</b>	<b>3,272</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Non-Operating Revenue:</b>		<b>27,736</b>	<b>22,699</b>	<b>(9,218)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue Total:</b>		<b>5,918,311</b>	<b>3,289,725</b>	<b>(9,218)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Expense</b>									
<b>Contractual Services:</b>									
Administration Fee	55037	146,480	130,904	79,406	0	0	0	0	0.00%
<b>Contractual Services Subtotal:</b>		<b>146,480</b>	<b>130,904</b>	<b>79,406</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>650 - Health Insurance Self Funded</b>									
<b>Insurance Expenses:</b>									
Stop Loss Insurance Premium	56001	530,834	407,131	0	0	0	0	0	0.00%
Claim Payments	56002	4,528,758	3,320,966	(293,569)	0	251,998	251,998	251,998	100.00%
<b>Insurance Expenses Subtotal:</b>		<b>5,059,592</b>	<b>3,728,097</b>	<b>(293,569)</b>	<b>0</b>	<b>251,998</b>	<b>251,998</b>	<b>251,998</b>	<b>100.00%</b>
<b>Total Other Operating:</b>		<b>5,206,072</b>	<b>3,859,001</b>	<b>(214,163)</b>	<b>0</b>	<b>251,998</b>	<b>251,998</b>	<b>251,998</b>	<b>100.00%</b>
<b>Expense Total:</b>		<b>5,206,072</b>	<b>3,859,001</b>	<b>(214,163)</b>	<b>0</b>	<b>251,998</b>	<b>251,998</b>	<b>251,998</b>	<b>100.00%</b>
<b>Health Insurance Self Funded Surplus / (Deficit):</b>		<b>712,239</b>	<b>(569,276)</b>	<b>204,945</b>	<b>0</b>	<b>(251,998)</b>	<b>(251,998)</b>	<b>(251,998)</b>	<b>100.00%</b>
Decrease fund balance		0	0	0	0	251,998	251,998	251,998	100.00%
<b>Net Health Insurance Self Funded:</b>		<b>712,239</b>	<b>(569,276)</b>	<b>204,945</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

# **SELF FUNDED DENTAL INSURANCE**

## **2015 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. Premiums are also collected from employees as payroll deductions for the employee share.

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 2015.

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

## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Self Funded Dental Insurance

Significant changes from 2014	Effect on Budget	Effect on Surplus	Total	
2014 Budgeted Surplus (Deficit)			\$ -	
Significant changes to revenues:				
Account	Incr/(Decr) Revenue			Description
None	-	-		
Total revenue changes	-			
Significant changes to expenses:				
Account	Incr/(Decr) Expense			Description
None	-	-		
Other small changes	-	-		This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	-			
2015 Budgeted Surplus (Deficit)			\$ -	

## Financial Summary

### Self Funded Dental Insurance

<b>Items</b>	<b>2014 8-Month Actual</b>	<b>2014 12-Month Estimate</b>	<b>2014 Adopted Budget</b>	<b>2014 Adjusted Budget</b>	<b>2015 Adopted Budget</b>
Total Revenues	561,766	849,829	826,566	826,566	845,089
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	452,734	834,658	826,566	826,566	845,089
Total Expenditures	452,734	834,658	826,566	826,566	845,089
Levy			-	-	-

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>660 - Dental Insurance Self Funded</b>									
<b>Revenue</b>									
<b>Public Services:</b>									
Insurance Charges	45067	5,522	7,479	104,209	108,647	108,196	108,196	108,196	-0.42%
<b>Public Services Subtotal:</b>		<b>5,522</b>	<b>7,479</b>	<b>104,209</b>	<b>108,647</b>	<b>108,196</b>	<b>108,196</b>	<b>108,196</b>	<b>-0.42%</b>
<b>Interfund Revenue:</b>									
Insurance Charges	63001	632,284	696,646	662,848	716,919	735,893	735,893	735,893	2.65%
<b>Interfund Revenue Subtotal:</b>		<b>632,284</b>	<b>696,646</b>	<b>662,848</b>	<b>716,919</b>	<b>735,893</b>	<b>735,893</b>	<b>735,893</b>	<b>2.65%</b>
<b>Total Operating Revenue:</b>		<b>637,807</b>	<b>704,124</b>	<b>767,058</b>	<b>825,566</b>	<b>844,089</b>	<b>844,089</b>	<b>844,089</b>	<b>2.24%</b>
<b>Interest:</b>									
Interest Investments	48000	1,782	879	1,805	1,000	1,000	1,000	1,000	0.00%
Investment Mark to Market	48002	0	0	(2,597)	0	0	0	0	0.00%
<b>Interest Subtotal:</b>		<b>1,782</b>	<b>879</b>	<b>(792)</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>
<b>Total Non-Operating Revenue:</b>		<b>1,782</b>	<b>879</b>	<b>(792)</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>
<b>Revenue Total:</b>		<b>639,589</b>	<b>705,003</b>	<b>766,266</b>	<b>826,566</b>	<b>845,089</b>	<b>845,089</b>	<b>845,089</b>	<b>2.24%</b>
<b>Expense</b>									
<b>Contractual Services:</b>									
Administration Fee	55037	41,467	42,605	44,070	49,893	51,416	51,416	51,416	3.05%
<b>Contractual Services Subtotal:</b>		<b>41,467</b>	<b>42,605</b>	<b>44,070</b>	<b>49,893</b>	<b>51,416</b>	<b>51,416</b>	<b>51,416</b>	<b>3.05%</b>
<b>Insurance Expenses:</b>									
Claim Payments	56002	629,549	670,831	689,332	776,673	793,673	793,673	793,673	2.19%
<b>Insurance Expenses Subtotal:</b>		<b>629,549</b>	<b>670,831</b>	<b>689,332</b>	<b>776,673</b>	<b>793,673</b>	<b>793,673</b>	<b>793,673</b>	<b>2.19%</b>
<b>Total Other Operating:</b>		<b>671,016</b>	<b>713,436</b>	<b>733,402</b>	<b>826,566</b>	<b>845,089</b>	<b>845,089</b>	<b>845,089</b>	<b>2.24%</b>
<b>Expense Total:</b>		<b>671,016</b>	<b>713,436</b>	<b>733,402</b>	<b>826,566</b>	<b>845,089</b>	<b>845,089</b>	<b>845,089</b>	<b>2.24%</b>
<b>Dental Insurance Self Funded Surplus / (Deficit):</b>		<b>(31,427)</b>	<b>(8,433)</b>	<b>32,863</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

# FINANCE

## General Fund – Organization: 1015 and 1019 2015 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.

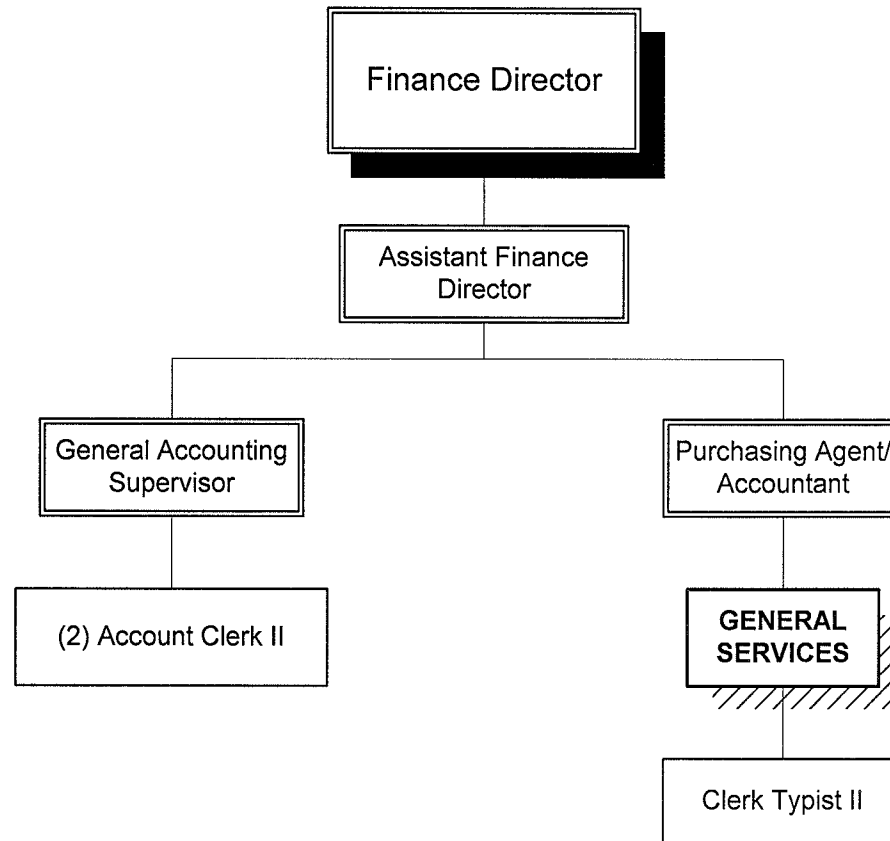
**BONDING** Coordinate the issuance of County debt with the financial advisors, bond counsel, and rating agency.

**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 2015 BUDGET NARRATIVE**

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

**TELEPHONE:** 232-3443

### **2014 ACCOMPLISHMENTS:**

1. Obtained an unqualified opinion on the 2013 CAFR.
2. Drew up specifications for a new report from our accounting software to report capital projects status in an easy to read and understand format. Tyler Munis completed the report; it was tested and rolled out to the user departments.
3. Completed a re-write of the county Investment Policy so it conformed to the GFOA (Government Finance Officers Association) model policy which incorporates “best practices”.
4. Documents such as the budget book, annual CAFR, Capital improvements plan document are now available in PDF format so that people that have portable devices like laptop computers and tablets can now use them for viewing the documents instead of printing large amounts of paper, and reducing the number of books the Finance Department must print.
5. Successfully led a project team to send out an RFP to hire an organization to run the Tri County Ice Arena, keeping the facility open potentially for 15 years, thus continuing to make ice sports available to Winnebago County and outside area residents. This is a great recreational facility for youth in Winnebago County and neighboring communities.
6. Increased the use of EFT (electronic funds transfer) for payments (requirement for employee expense reimbursement).
7. Worked with the Treasurers Office to better coordinate how certain receipts and disbursements are recorded thus reducing the time it takes to perform the general checking bank reconciliation.
8. Got caught up with the processes of writing off old outstanding checks and old uncollectible accounts receivable.

**2015 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. Implement a new purchasing card (P-Card) import process to make credit card transactions easier to find in our financial software (Munis).**
- 4. Upgrade our financial software (Munis) to version 10.5.**
- 5. Restart the process of doing internal audits of “cash handling” departments by contracting this out for 2015.**

# FINANCE

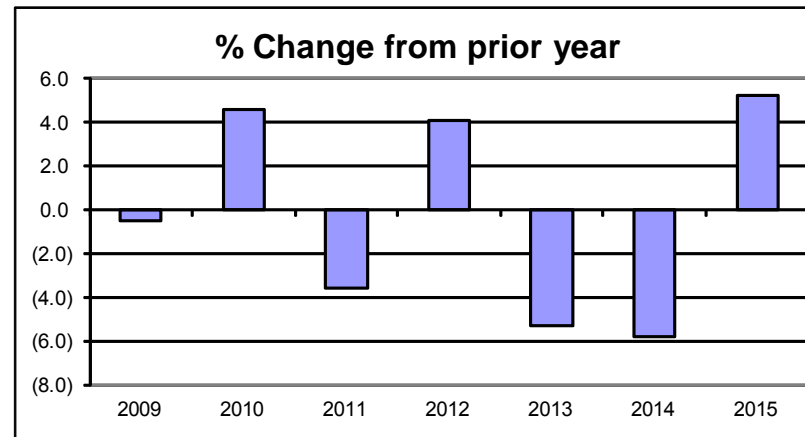
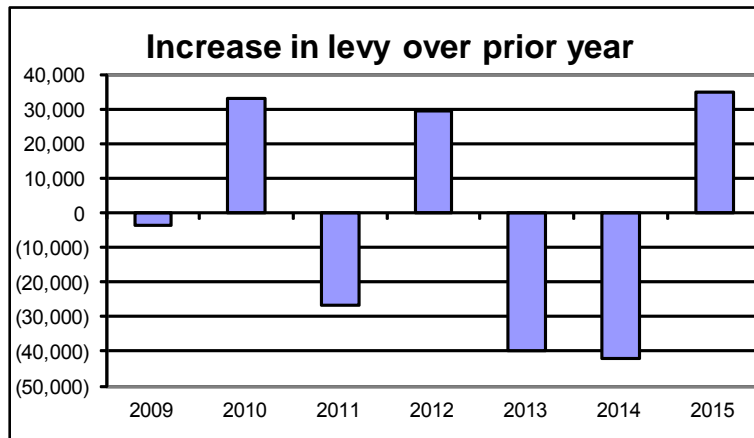
## 2015 BUDGET NARRATIVE HIGHLIGHTS

### DEPARTMENT STAFFING:

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Full Time	8	8	8	8	8	7	7	6	6	6
Part Time	0	0	0	0	0	1	1	1	0	0
Total	8	8	8	8	8	8	8	7	6	6

There is no change in the department staffing table in 2015.

**COUNTY LEVY:** The tax levy for 2015 is \$711,675, an increase of \$35,153 or 5.2% over 2014. Most of the increase (\$25,000) is for contracted services to do a required actuarial analysis and also some internal audits.



## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Finance

Account	Amount	Description
<b>Significant changes from 2014</b>		
<b>Tax Levy 2014</b>	\$ 676,522	
<b>Revenue Changes - impact on levy:</b>		
None	-	
<b>Expense Changes - impact on levy:</b>		
Accounting Auditing	25,000	An additional \$10,000 was added to pay to have some internal audits done by a contracted accounting firm. We have not done any in several years and the Finance Dept does not have sufficient staffing to do them. Also, \$14,000 is being budgeted for an actuarial analysis of post retirement health liability in 2015.
Data Processing	7,684	This increase is due to increases in the Tyler Munis software maintenance annual charges.
Collection Services	(3,000)	The large decrease is to more closely match the last few years history. This expense is difficult to predict because it is dependent on how much our collection agency is able to recover.
<b>Other small changes</b>	5,469	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Tax Levy 2015</b>	\$ 711,675	

## Financial Summary Finance

<b>Items</b>	<b>2014 8-Month Actual</b>	<b>2014 12-Month Estimate</b>	<b>2014 Adopted Budget</b>	<b>2014 Adjusted Budget</b>	<b>2015 Adopted Budget</b>
Total Revenues	29,169	45,500	45,500	45,500	45,500
Labor	334,828	512,127	512,258	512,258	520,410
Travel	2,666	4,542	5,765	5,765	3,905
Capital	-	-	-	-	-
Other Expenditures	156,019	201,575	203,999	203,999	232,860
Total Expenditures	493,513	718,244	722,022	722,022	757,175
Levy			676,522	676,522	711,675

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>015 - Finance</b>									
<b>Revenue</b>									
<b>Interfund Revenue:</b>									
Professional Services	63002	8,004	9,000	9,500	9,500	9,500	9,500	9,500	0.00%
Financial Services	65083	32,496	34,500	36,700	36,000	36,000	36,000	36,000	0.00%
<b>Interfund Revenue Subtotal:</b>		<b>40,500</b>	<b>43,500</b>	<b>46,200</b>	<b>45,500</b>	<b>45,500</b>	<b>45,500</b>	<b>45,500</b>	<b>0.00%</b>
<b>Total Operating Revenue:</b>									
		<b>40,500</b>	<b>43,500</b>	<b>46,200</b>	<b>45,500</b>	<b>45,500</b>	<b>45,500</b>	<b>45,500</b>	<b>0.00%</b>
<b>Revenue Total:</b>									
		<b>40,500</b>	<b>43,500</b>	<b>46,200</b>	<b>45,500</b>	<b>45,500</b>	<b>45,500</b>	<b>45,500</b>	<b>0.00%</b>
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	410,639	384,510	362,412	368,791	377,151	377,151	377,151	2.27%
Temporary Employees	51101	0	1,887	0	2,000	0	0	0	-100.00%
Overtime	51105	380	782	0	500	0	0	0	-100.00%
Comp Time	51108	0	0	19	0	0	0	0	0.00%
<b>Wages Subtotal:</b>		<b>411,019</b>	<b>387,179</b>	<b>362,430</b>	<b>371,291</b>	<b>377,151</b>	<b>377,151</b>	<b>377,151</b>	<b>1.58%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	172,968	27,934	26,741	26,957	28,852	28,852	28,852	7.03%
Health Insurance	51201	0	83,560	75,291	80,088	80,947	80,947	80,947	1.07%
Dental Insurance	51202	0	5,032	5,116	5,316	5,566	5,566	5,566	4.70%
Workers Compensation	51203	0	828	1,064	336	325	325	325	-3.27%
Unemployment Comp	51204	976	0	0	0	0	0	0	0.00%
WI Retirement	51206	0	22,372	24,067	25,741	25,646	25,646	25,646	-0.37%
Fringe Benefits Other	51207	0	2,225	2,345	2,529	1,923	1,923	1,923	-23.96%
<b>Fringes Benefits Subtotal:</b>		<b>173,945</b>	<b>141,950</b>	<b>134,624</b>	<b>140,967</b>	<b>143,259</b>	<b>143,259</b>	<b>143,259</b>	<b>1.63%</b>
<b>Total Labor:</b>									
		<b>584,964</b>	<b>529,129</b>	<b>497,055</b>	<b>512,258</b>	<b>520,410</b>	<b>520,410</b>	<b>520,410</b>	<b>1.59%</b>

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>015 - Finance</b>									
<b>Travel:</b>									
Registration Tuition	52001	535	435	980	1,675	900	900	900	-46.27%
Automobile Allowance	52002	786	528	661	1,290	1,275	1,275	1,275	-1.16%
Commercial Travel	52004	0	0	384	400	0	0	0	-100.00%
Meals	52005	20	16	116	160	350	350	350	118.75%
Lodging	52006	390	299	1,495	2,220	1,280	1,280	1,280	-42.34%
Other Travel Exp	52007	0	4	85	0	0	0	0	0.00%
Taxable Meals	52008	15	7	0	20	100	100	100	400.00%
<b>Travel Subtotal:</b>		<b>1,745</b>	<b>1,289</b>	<b>3,720</b>	<b>5,765</b>	<b>3,905</b>	<b>3,905</b>	<b>3,905</b>	<b>-32.26%</b>
<b>Total Travel:</b>		<b>1,745</b>	<b>1,289</b>	<b>3,720</b>	<b>5,765</b>	<b>3,905</b>	<b>3,905</b>	<b>3,905</b>	<b>-32.26%</b>
<b>Office:</b>									
Office Supplies	53000	427	340	136	390	220	220	220	-43.59%
Stationery and Forms	53001	1,156	796	1,463	1,200	1,350	1,350	1,350	12.50%
Printing Supplies	53002	493	364	280	450	300	300	300	-33.33%
Postage and Box Rent	53004	18	29	17	45	40	40	40	-11.11%
Computer Software	53006	180	0	225	150	0	0	0	-100.00%
Telephone	53008	1,568	683	605	800	630	630	630	-21.25%
<b>Office Subtotal:</b>		<b>3,843</b>	<b>2,212</b>	<b>2,726</b>	<b>3,035</b>	<b>2,540</b>	<b>2,540</b>	<b>2,540</b>	<b>-16.31%</b>
<b>Operating:</b>									
Subscriptions	53501	252	619	1,348	596	650	650	650	9.06%
Membership Dues	53502	1,370	592	485	1,365	1,270	1,270	1,270	-6.96%
Publish Legal Notices	53503	778	1,059	1,291	1,100	1,250	1,250	1,250	13.64%
Household Supplies	53516	10	8	9	0	0	0	0	0.00%
Food	53520	0	49	0	50	0	0	0	-100.00%
Small Equipment	53522	829	0	166	200	150	150	150	-25.00%
Operating Licenses Fees	53553	164	0	164	0	164	164	164	100.00%
Other Miscellaneous	53568	6	0	39	10	0	0	0	-100.00%
Print Duplicate	73003	6,224	5,662	5,773	6,006	6,000	6,000	6,000	-0.10%
Postage and Box Rent	73004	1,711	1,980	2,066	2,200	2,100	2,100	2,100	-4.55%
<b>Operating Subtotal:</b>		<b>11,345</b>	<b>9,969</b>	<b>11,341</b>	<b>11,527</b>	<b>11,584</b>	<b>11,584</b>	<b>11,584</b>	<b>0.49%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>015 - Finance</b>									
<b>Repairs &amp; Maint:</b>									
Maintenance Equipment	54022	286	713	480	740	470	470	470	-36.49%
Equipment Repairs	54029	1,037	0	0	200	100	100	100	-50.00%
Equipment Repairs	74029	330	297	528	561	299	299	299	-46.70%
<b>Repairs &amp; Maint Subtotal:</b>		<b>1,653</b>	<b>1,010</b>	<b>1,008</b>	<b>1,501</b>	<b>869</b>	<b>869</b>	<b>869</b>	<b>-42.11%</b>
<b>Contractual Services:</b>									
Accounting Auditing	55012	110,401	54,700	92,350	85,100	110,100	110,100	110,100	29.38%
Data Processing	55013	27,067	78,953	87,021	92,700	100,384	100,384	100,384	8.29%
Collection Services	55015	3,857	5,700	3,828	8,000	5,000	5,000	5,000	-37.50%
<b>Contractual Services Subtotal:</b>		<b>141,325</b>	<b>139,353</b>	<b>183,199</b>	<b>185,800</b>	<b>215,484</b>	<b>215,484</b>	<b>215,484</b>	<b>15.98%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	76000	2,124	2,196	2,268	2,136	2,383	2,383	2,383	11.56%
<b>Insurance Expenses Subtotal:</b>		<b>2,124</b>	<b>2,196</b>	<b>2,268</b>	<b>2,136</b>	<b>2,383</b>	<b>2,383</b>	<b>2,383</b>	<b>11.56%</b>
<b>Total Other Operating:</b>		<b>160,289</b>	<b>154,740</b>	<b>200,542</b>	<b>203,999</b>	<b>232,860</b>	<b>232,860</b>	<b>232,860</b>	<b>14.15%</b>
<b>Expense Total:</b>		<b>746,999</b>	<b>685,158</b>	<b>701,317</b>	<b>722,022</b>	<b>757,175</b>	<b>757,175</b>	<b>757,175</b>	<b>4.87%</b>
<b>Finance Net/(Levy):</b>		<b>(706,499)</b>	<b>(641,658)</b>	<b>(655,117)</b>	<b>(676,522)</b>	<b>(711,675)</b>	<b>(711,675)</b>	<b>(711,675)</b>	<b>5.20%</b>

## FINANCE PROGRAM BUDGETS

NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2015	2014	2013	2015 OVER	2014 OVER
								ADOPTED	ADOPTED	ADOPTED	2014	2013
Finance	1015	429,828	2,825	-	230,928	663,581		663,581	630,096	638,456	5.3	(1.3)
Revenues	1015						36,000	(36,000)	(36,000)	(36,000)	0.0	0.0
Purchasing	1019	90,582	1,080	-	1,932	93,594		93,594	91,926	125,569	1.8	(26.8)
Revenues	1019						9,500	(9,500)	(9,500)	(9,500)	0.0	0.0
<b>Grand Totals</b>		<u>520,410</u>	<u>3,905</u>	<u>-</u>	<u>232,860</u>	<u>757,175</u>	<u>45,500</u>	<u>711,675</u>	<u>676,522</u>	<u>718,525</u>	5.2	(5.8)

# GENERAL SERVICES

General Services Fund: 620  
2015 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:** Provide 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:** Process County departments' incoming and outgoing letters and packages.

# **GENERAL SERVICES**

**General Services Fund: 620  
2015 BUDGET NARRATIVE**

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

**TELEPHONE: 232-3443**

## **2014 ACCOMPLISHMENTS:**

1. Outsourced the metering of outgoing mail for an anticipated minimum savings of \$40,000/year.
2. Replaced all multifunctional copiers in the County with 117 new multifunctional copiers at an estimated savings of \$50,000/year.

## **2015 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

## 2015 BUDGET NARRATIVE HIGHLIGHTS

### DEPARTMENT STAFFING:

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Full Time	2	2	2	2	2	2	2	2	2	1
Part Time	0	0	0	0	0	0	0	0	0	0
Total	2	2	2	2	2	2	2	2	2	1

During 2014 there was a decrease of a Clerk Typist I position. There are no changes to the department staffing table in the 2015 budget.

**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 2015 an income of \$12,753 is budgeted, in 2014 a deficit of \$39,843 was budgeted.

## SIGNIFICANT CHANGES FROM 2014 ADOPTED - General Services

Significant changes from 2014	Effect on Budget	Effect on Surplus	Total	
<b>2014 Budgeted Surplus (Deficit)</b>			<b>\$ (39,843)</b>	
<b>Significant changes to revenues:</b>				
Account	Incr/(Decr) Revenue			Description
Forms Copies Etc.	(20,000)	(20,000)		Decrease based on lower pricing on new copier contract, which will allow charges to departments to decrease. Also, the volume of prints are decreasing.
Mail Service Revenue	(11,000)	(11,000)		Decrease based on mail volume steadily decreasing due to departments utilizing email and electronic processing.
<b>Total revenue changes</b>	<b>(31,000)</b>			
<b>Significant changes to expenses:</b>				
Account	Incr/(Decr) Expense			Description
Regular Pay	(25,485)	25,485		Decrease based on the elimination of a full-time position in the Mailroom.
Health Insurance	(13,477)	13,477		Decrease based on the elimination of a full-time position in the Mailroom.
Unemployment Compensation	9,000	(9,000)		Increased based paying unemployment compensation for the mailroom full-time position that was eliminated. Employee is eligible for unemployment compensation.
Printing Supplies	3,000	(3,000)		Increase due to higher cost of paper for 2015.
Postage and Box Rent	(8,000)	8,000		Decrease based on mail volume steadily decreasing due to departments utilizing email and electronic processing.
Equipment Rental	(50,000)	50,000		Decreased copier lease payments for new contract compared to last 5 years.
Other Contracted Services	7,340	(7,340)		Increase due to the extra cost to have mail metered by outside contractor.
<b>Other small changes</b>	<b>(5,974)</b>	<b>5,974</b>		This is a combination of small increases and decreases to revenue and expense accounts.
<b>Total expense changes</b>	<b>(83,596)</b>			
<b>2015 Budgeted Surplus (Deficit)</b>			<b>\$ 12,753</b>	

## Financial Summary General Services

Items	2014 8-Month Actual	2014 12-Month Estimate	2014 Adopted Budget	2014 Adjusted Budget	2015 Adopted Budget
Total Revenues	300,369	460,000	484,500	493,500	452,000
Labor	56,276	83,212	97,883	97,883	63,400
Travel	54	54	200	200	-
Capital	-	-	-	-	-
Other Expenditures	309,190	403,536	426,260	426,260	375,847
Total Expenditures	365,520	486,802	524,343	524,343	439,247
Levy Before Adjustments			39,843	30,843	(12,753)
Increase fund balance			-	-	12,753
Net Levy After Adjustments			39,843	30,843	-

# **Winnebago County** **Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>620 - General Services</b>									
<b>Revenue</b>									
<b>Public Services:</b>									
Offset Revenue	45013	4,521	2,202	3,316	4,000	2,500	2,500	2,500	-37.50%
<b>Public Services Subtotal:</b>		<b>4,521</b>	<b>2,202</b>	<b>3,316</b>	<b>4,000</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>-37.50%</b>
<b>Intergov Services:</b>									
Mail Service Revenue	43003	6,349	5,809	6,528	6,000	6,000	6,000	6,000	0.00%
<b>Intergov Services Subtotal:</b>		<b>6,349</b>	<b>5,809</b>	<b>6,528</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>0.00%</b>
<b>Interfund Revenue:</b>									
Forms Copies Etc	65003	236,052	230,764	221,699	220,000	200,000	200,000	200,000	-9.09%
Photocopy Revenue	65014	61,997	46,523	55,089	54,000	54,000	54,000	54,000	0.00%
Mail Service Revenue	65015	201,130	198,150	195,835	200,000	189,000	189,000	189,000	-5.50%
DP Services	65085	696	700	500	500	500	500	500	0.00%
<b>Interfund Revenue Subtotal:</b>		<b>499,875</b>	<b>476,137</b>	<b>473,122</b>	<b>474,500</b>	<b>443,500</b>	<b>443,500</b>	<b>443,500</b>	<b>-6.53%</b>
<b>Total Operating Revenue:</b>		<b>510,745</b>	<b>484,148</b>	<b>482,966</b>	<b>484,500</b>	<b>452,000</b>	<b>452,000</b>	<b>452,000</b>	<b>-6.71%</b>
<b>Misc Revenues:</b>									
Other Miscellaneous Revenues	48109	(196)	0	0	0	0	0	0	0.00%
<b>Misc Revenues Subtotal:</b>		<b>(196)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Non-Operating Revenue:</b>		<b>(196)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue Total:</b>		<b>510,549</b>	<b>484,148</b>	<b>482,966</b>	<b>484,500</b>	<b>452,000</b>	<b>452,000</b>	<b>452,000</b>	<b>-6.71%</b>
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	65,529	65,296	66,265	66,676	41,191	41,191	41,191	-38.22%
Temporary Employees	51101	0	0	3,056	0	0	0	0	0.00%
Overtime	51105	0	(67)	0	0	0	0	0	0.00%
Comp Time	51108	0	18	101	77	0	0	0	-100.00%
<b>Wages Subtotal:</b>		<b>65,529</b>	<b>65,247</b>	<b>69,422</b>	<b>66,753</b>	<b>41,191</b>	<b>41,191</b>	<b>41,191</b>	<b>-38.29%</b>

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>620 - General Services</b>									
<b>Fringes Benefits:</b>									
FICA Medicare	51200	30,875	4,421	4,836	4,548	3,151	3,151	3,151	-30.72%
Health Insurance	51201	0	18,160	18,296	20,141	6,664	6,664	6,664	-66.91%
Dental Insurance	51202	0	1,336	1,350	1,372	348	348	348	-74.64%
Workers Compensation	51203	0	211	252	60	35	35	35	-41.67%
Unemployment Comp	51204	0	0	0	0	9,000	9,000	9,000	100.00%
Compensated Absences Expense	51205	2,675	(639)	3,322	0	0	0	0	0.00%
WI Retirement	51206	0	3,862	4,365	4,653	2,801	2,801	2,801	-39.80%
Fringe Benefits Other	51207	0	1,905	2,016	356	210	210	210	-41.01%
<b>Fringes Benefits Subtotal:</b>		<b>33,550</b>	<b>29,256</b>	<b>34,437</b>	<b>31,130</b>	<b>22,209</b>	<b>22,209</b>	<b>22,209</b>	<b>-28.66%</b>
<b>Total Labor:</b>		<b>99,079</b>	<b>94,504</b>	<b>103,859</b>	<b>97,883</b>	<b>63,400</b>	<b>63,400</b>	<b>63,400</b>	<b>-35.23%</b>
<b>Travel:</b>									
Automobile Allowance	52002	178	112	86	200	0	0	0	-100.00%
<b>Travel Subtotal:</b>		<b>178</b>	<b>112</b>	<b>86</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>
<b>Total Travel:</b>		<b>178</b>	<b>112</b>	<b>86</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>
<b>Office:</b>									
Office Supplies	53000	2,456	2,068	2,529	2,400	400	400	400	-83.33%
Printing Supplies	53002	7,576	4,922	11,689	7,000	10,000	10,000	10,000	42.86%
Postage and Box Rent	53004	171,262	168,059	168,083	173,000	165,000	165,000	165,000	-4.62%
Telephone	53008	529	747	540	750	450	450	450	-40.00%
<b>Office Subtotal:</b>		<b>181,822</b>	<b>175,795</b>	<b>182,842</b>	<b>183,150</b>	<b>175,850</b>	<b>175,850</b>	<b>175,850</b>	<b>-3.99%</b>
<b>Operating:</b>									
Small Equipment	53522	500	0	0	0	0	0	0	0.00%
Equipment Rental	53551	211,733	210,090	210,970	210,660	160,660	160,660	160,660	-23.73%
<b>Operating Subtotal:</b>		<b>212,233</b>	<b>210,090</b>	<b>210,970</b>	<b>210,660</b>	<b>160,660</b>	<b>160,660</b>	<b>160,660</b>	<b>-23.73%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>620 - General Services</b>									
<b>Repairs &amp; Maint:</b>									
Maintenance Equipment	54022	119	324	218	230	200	200	200	-13.04%
Equipment Repairs	54029	451	466	512	527	0	0	0	-100.00%
Equipment Repairs	74029	66	66	66	66	33	33	33	-50.00%
<b>Repairs &amp; Maint Subtotal:</b>		<b>636</b>	<b>856</b>	<b>796</b>	<b>823</b>	<b>233</b>	<b>233</b>	<b>233</b>	<b>-71.69%</b>
<b>Contractual Services:</b>									
Other Contract Serv	55030	26,611	25,651	26,618	30,000	37,340	37,340	37,340	24.47%
<b>Contractual Services Subtotal:</b>		<b>26,611</b>	<b>25,651</b>	<b>26,618</b>	<b>30,000</b>	<b>37,340</b>	<b>37,340</b>	<b>37,340</b>	<b>24.47%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	76000	1,452	1,560	1,668	1,627	1,764	1,764	1,764	8.42%
<b>Insurance Expenses Subtotal:</b>		<b>1,452</b>	<b>1,560</b>	<b>1,668</b>	<b>1,627</b>	<b>1,764</b>	<b>1,764</b>	<b>1,764</b>	<b>8.42%</b>
<b>Total Other Operating:</b>		<b>422,754</b>	<b>413,952</b>	<b>422,894</b>	<b>426,260</b>	<b>375,847</b>	<b>375,847</b>	<b>375,847</b>	<b>-11.83%</b>
<b>Expense Total:</b>		<b>522,011</b>	<b>508,567</b>	<b>526,839</b>	<b>524,343</b>	<b>439,247</b>	<b>439,247</b>	<b>439,247</b>	<b>-16.23%</b>
<b>General Services Net Surplus / (Deficit)</b>		<b>(11,461)</b>	<b>(24,420)</b>	<b>(43,873)</b>	<b>(39,843)</b>	<b>12,753</b>	<b>12,753</b>	<b>12,753</b>	<b>-132.01%</b>
Increase fund balance		0	0	0	0	(12,753)	(12,753)	(12,753)	-100.00%
<b>Net General Services</b>		<b>(11,461)</b>	<b>(24,420)</b>	<b>(43,873)</b>	<b>(39,843)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>

## GENERAL SERVICES PROGRAM BUDGETS

NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2015 ADOPTED	2014 ADOPTED	2013 ADOPTED	2015 OVER 2014	2014 OVER 2013
Printing	62640	52,553	-	-	166,847	219,400		219,400	261,388	261,173	(16.1)	0.1
Revenues						256,500		(256,500)	(278,000)	(292,000)		
Mail Service	62641	10,847	-	-	209,000	219,847		219,847	262,955	257,842	(16.4)	2.0
Revenues						195,500		(195,500)	(206,500)	(209,700)		
<b>Grand Totals</b>		<u>63,400</u>	<u>-</u>	<u>-</u>	<u>375,847</u>	<u>439,247</u>	<u>452,000</u>	(12,753)	39,843	17,315	(132.0)	130.1
Back out depreciation								-	-	-	N/A	N/A
(Income)/Loss on cash flow basis								<u>(12,753)</u>	<u>39,843</u>	<u>17,315</u>		

# **PROPERTY AND LIABILITY INSURANCE FUND**

**Property and Liability Fund: 640  
2015 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**

## **2015 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

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 2015 ACTIVITY:**

Insurance purchased from the outside to cover the County has remained consistent in recent years and will continue in 2015. 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 2014 ADOPTED - Property & Liability Insurance

Significant changes from 2014	Effect on Budget	Effect on Surplus	Total	
2014 Budgeted Surplus (Deficit)			\$ (56)	
Significant changes to revenues:				
Account	Incr/(Decr) Revenue			Description
None	-	-		
Total revenue changes	-			
Significant changes to expenses:				
Account	Incr/(Decr) Expense			Description
None	-	-		
Other small changes	(56)	56		This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	(56)			
2015 Budgeted Surplus (Deficit)			\$ -	

## Financial Summary Property & Liability Insurance

Items	2014 8-Month Actual	2014 12-Month Estimate	2014 Adopted Budget	2014 Adjusted Budget	2015 Adopted Budget
Total Revenues	552,364	946,381	944,781	944,781	938,781
Labor	14,642	23,202	22,790	22,790	23,202
Travel	-	90	120	120	112
Capital	-	-	-	-	-
Other Expenditures	414,258	908,657	921,927	921,927	915,467
Total Expenditures	428,900	931,949	944,837	944,837	938,781
Levy Before Adjustments			56	56	-
Decrease fund balance			(56)	(56)	-
Net Levy After Adjustments			-	-	-

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>640 - Prop &amp; Liability Insurance</b>									
<b>Revenue</b>									
<b>Interfund Revenue:</b>									
Insurance Charges	63001	975,744	972,664	933,780	942,781	936,781	936,781	936,781	-0.64%
<b>Interfund Revenue Subtotal:</b>		<b>975,744</b>	<b>972,664</b>	<b>933,780</b>	<b>942,781</b>	<b>936,781</b>	<b>936,781</b>	<b>936,781</b>	<b>-0.64%</b>
<b>Total Operating Revenue:</b>		<b>975,744</b>	<b>972,664</b>	<b>933,780</b>	<b>942,781</b>	<b>936,781</b>	<b>936,781</b>	<b>936,781</b>	<b>-0.64%</b>
<b>Interest:</b>									
Interest Investments	48000	2,557	4,434	4,860	2,000	2,000	2,000	2,000	0.00%
Investment Mark to Market	48002	0	0	(6,993)	0	0	0	0	0.00%
<b>Interest Subtotal:</b>		<b>2,557</b>	<b>4,434</b>	<b>(2,132)</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0.00%</b>
<b>Total Non-Operating Revenue:</b>		<b>2,557</b>	<b>4,434</b>	<b>(2,132)</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0.00%</b>
<b>Revenue Total:</b>		<b>978,301</b>	<b>977,098</b>	<b>931,648</b>	<b>944,781</b>	<b>938,781</b>	<b>938,781</b>	<b>938,781</b>	<b>-0.64%</b>
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	10,058	9,894	16,238	16,530	16,853	16,853	16,853	1.95%
<b>Wages Subtotal:</b>		<b>10,058</b>	<b>9,894</b>	<b>16,238</b>	<b>16,530</b>	<b>16,853</b>	<b>16,853</b>	<b>16,853</b>	<b>1.95%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	4,405	744	1,193	1,208	1,289	1,289	1,289	6.71%
Health Insurance	51201	0	2,711	3,139	3,594	3,597	3,597	3,597	0.08%
Dental Insurance	51202	0	252	204	208	217	217	217	4.33%
Workers Compensation	51203	0	2	46	15	14	14	14	-6.67%
WI Retirement	51206	0	584	1,080	1,154	1,146	1,146	1,146	-0.69%
Fringe Benefits Other	51207	0	50	79	81	86	86	86	6.17%
<b>Fringes Benefits Subtotal:</b>		<b>4,405</b>	<b>4,343</b>	<b>5,740</b>	<b>6,260</b>	<b>6,349</b>	<b>6,349</b>	<b>6,349</b>	<b>1.42%</b>
<b>Total Labor:</b>		<b>14,463</b>	<b>14,237</b>	<b>21,978</b>	<b>22,790</b>	<b>23,202</b>	<b>23,202</b>	<b>23,202</b>	<b>1.81%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>640 - Prop &amp; Liability Insurance</b>									
<b>Travel:</b>									
Registration Tuition	52001	0	50	0	0	0	0	0	0.00%
Automobile Allowance	52002	0	0	71	120	112	112	112	-6.67%
<b>Travel Subtotal:</b>		<b>0</b>	<b>50</b>	<b>71</b>	<b>120</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>-6.67%</b>
<b>Total Travel:</b>		<b>0</b>	<b>50</b>	<b>71</b>	<b>120</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>-6.67%</b>
<b>Operating:</b>									
Membership Dues	53502	0	0	50	50	50	50	50	0.00%
<b>Operating Subtotal:</b>		<b>0</b>	<b>0</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>0.00%</b>
<b>Contractual Services:</b>									
Collection Services	55015	0	782	793	500	800	800	800	60.00%
Claim Payments	55050	2,000	0	0	0	0	0	0	0.00%
<b>Contractual Services Subtotal:</b>		<b>2,000</b>	<b>782</b>	<b>793</b>	<b>500</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>60.00%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	56000	667,528	688,531	624,358	733,423	726,922	726,922	726,922	-0.89%
Claim Payments	56002	187,004	343,793	278,950	210,000	210,000	210,000	210,000	0.00%
Insurance Recoveries	56003	(81,261)	(24,497)	(43,608)	(25,000)	(25,000)	(25,000)	(25,000)	0.00%
Prop Liab Insurance	76000	2,292	1,764	2,280	2,954	2,695	2,695	2,695	-8.77%
<b>Insurance Expenses Subtotal:</b>		<b>775,564</b>	<b>1,009,592</b>	<b>861,980</b>	<b>921,377</b>	<b>914,617</b>	<b>914,617</b>	<b>914,617</b>	<b>-0.73%</b>
<b>Total Other Operating:</b>		<b>777,564</b>	<b>1,010,374</b>	<b>862,823</b>	<b>921,927</b>	<b>915,467</b>	<b>915,467</b>	<b>915,467</b>	<b>-0.70%</b>
<b>Expense Total:</b>		<b>792,027</b>	<b>1,024,661</b>	<b>884,873</b>	<b>944,837</b>	<b>938,781</b>	<b>938,781</b>	<b>938,781</b>	<b>-0.64%</b>
<b>Prop &amp; Liability Insurance Surplus / (Deficit):</b>		<b>186,274</b>	<b>(47,562)</b>	<b>46,775</b>	<b>(56)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>
Decrease fund balance		0	0	0	56	0	0	0	-100.00%
<b>Net Prop &amp; Liability Insurance</b>		<b>186,274</b>	<b>(47,562)</b>	<b>46,775</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

# INFORMATION SYSTEMS

General Fund – Organization: 1022  
2015 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.

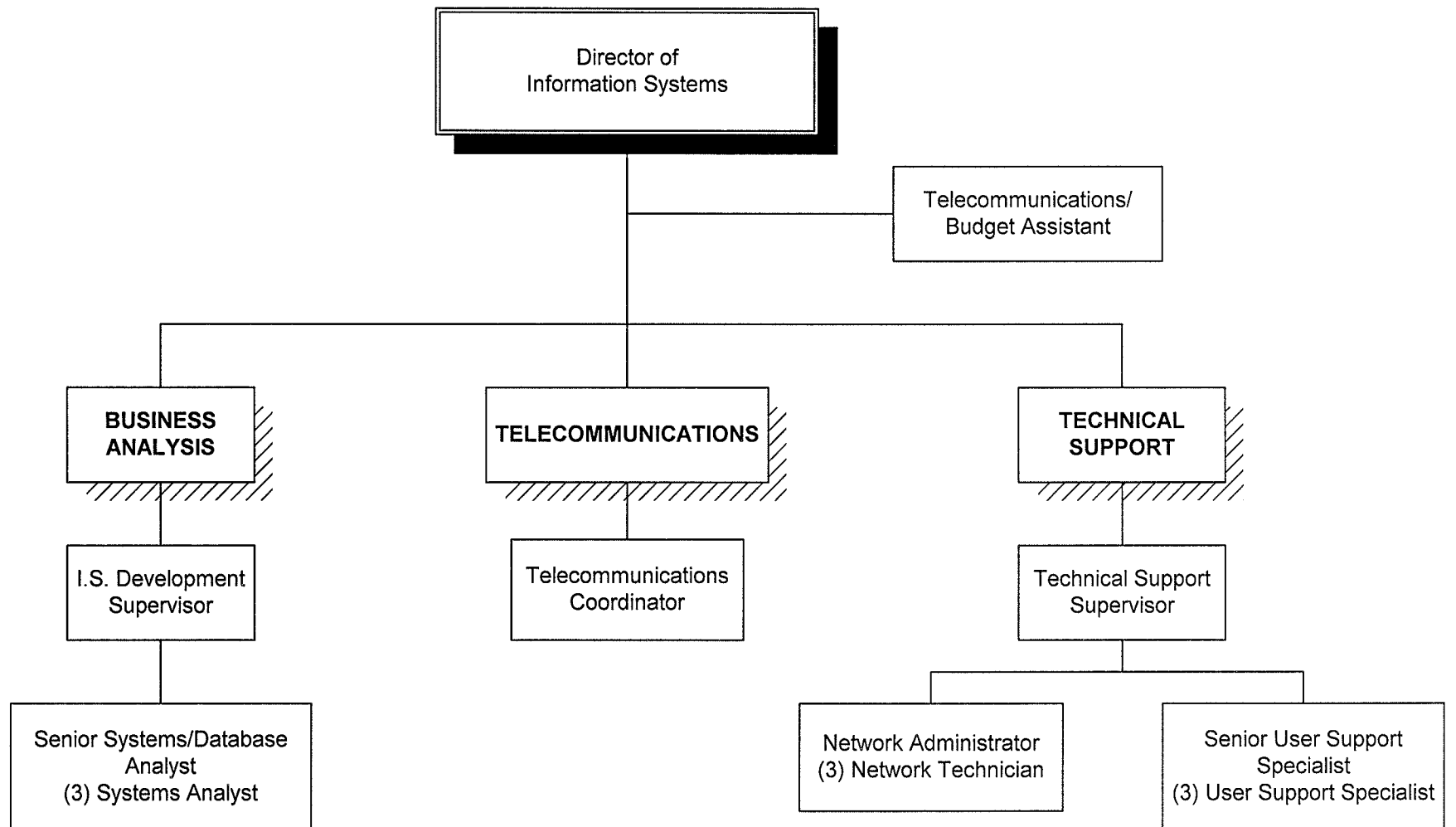
**PUBLIC SAFETY** Maintain and support the Public Safety Systems within Winnebago County.

**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  
2015 BUDGET NARRATIVE**

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

**TELEPHONE: 232-3491**

## **2014 ACCOMPLISHMENTS:**

1. Completed in-house case management system for Family Court to replace a third-party system.
2. Completed Internet server software upgrade using Open Source (no cost) software.
3. Completed diversion management software for the District Attorney's Office to allow expansion of the diversion program.
4. Completed upgrade of PermitZone application.
5. Completed phase II of in-house imaging project to accommodate the more sophisticated needs of the Human Services department.
6. Released the initial version of the in-house software solution to Human Services for testing.
7. Continued IS representation in FoxComm – Fiscal Advisory Board, Executive Committee, and User Technical Committee.
8. Implemented Advanced Scheduling module of Kronos.
9. Removed Windows XP operating system from the network.
10. Deployed a new County-wide voice mail solution and the majority of a new phone system.
11. Completed the refresh of County-issued cell phones – two year contract.
12. Introduced the option of BYOD – bring your own device - to potentially reduce County-issued smart phones.
13. Participated in the upgrade of the public safety Computer Aided Dispatch.
14. Expanded the County's wireless infrastructure.
15. Completed County fiber infrastructure project initiated by WPS changes.
16. Added a module to the in-house timecard application to track FMLA information.
17. Assisted in the data setup for special events including CountryUSA, RockUSA, and EAA.

## **2015 GOALS & OBJECTIVES:**

- 1. Complete the remainder of the phone system installation.**
- 2. Hire and train a new IS employee if approved in 2015 budget.**
- 3. Convert existing images from third-party software to the in-house imaging system.**
- 4. Implement online applications for the Planning and Zoning department.**
- 5. Plan for and assist in County fiber infrastructure changes initiated by Menasha Utilities.**
- 6. Monitor and manage the County telecommunications costs.**
- 7. Actively manage our intrusion detection and prevention for the County network.**
- 8. Provide high quality technical support behind friendly, responsive customer service.**
- 9. Assist in the wiring requirements for any department relocations.**
- 10. Enhance the ever-increasing network security needs.**
- 11. Expand the wireless infrastructure as needed.**
- 12. Continue to update our hardware inventory based on Technology Replacement Fund projections.**

# INFORMATION SYSTEMS

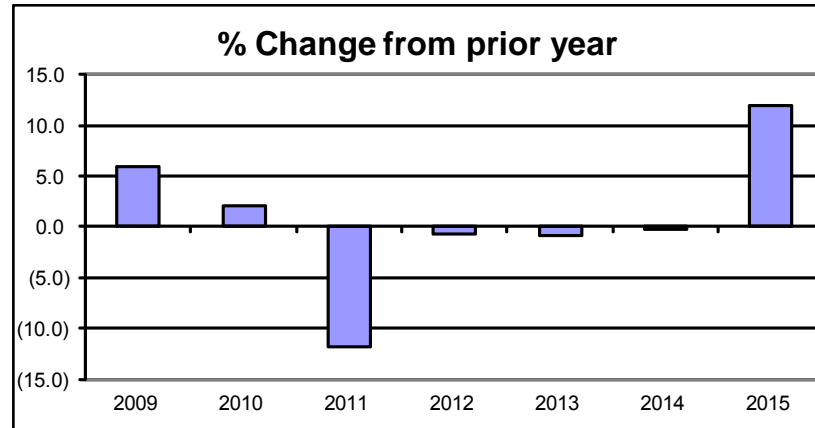
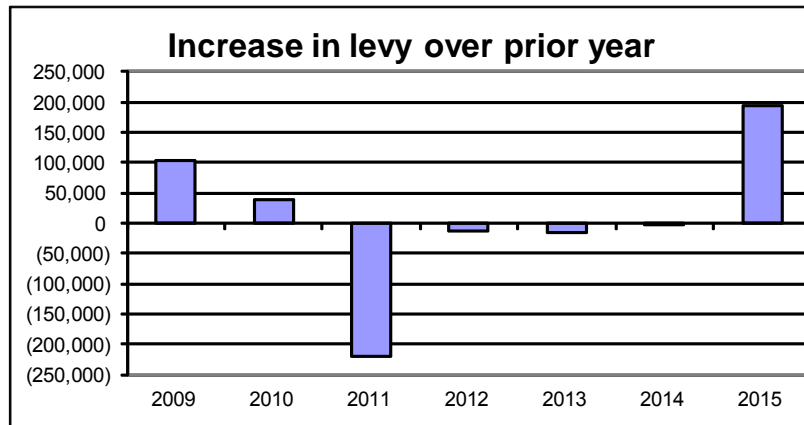
## 2015 BUDGET NARRATIVE HIGHLIGHTS

### DEPARTMENT STAFFING:

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Full Time	17	17	16	16	16	16	16	16	16	17
Part Time	1	0	0	0	0	0	0	0	0	0
Total	18	17	16	16	16	16	16	16	16	17

There is an addition of one Senior User Support Specialist in the table of organization for 2015.

**COUNTY LEVY:** The tax levy for 2015 is \$1,808,377, an increase of \$193,809 or 12.0% over 2014. Main reasons for the increase: 1) new position added to table of organization, 2) Telephone maintenance contract costs being charged to this department instead of being allocated, 3) new fiber work that we need to do in Menasha.



### 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. We have expanded the fund to include more of the technology items. In addition, Microsoft has significantly increase the cost of using their software. The tax levy for the technology fund has gone from \$500,000 in 2014 to \$750,000 in 2015.

## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Information Systems

Account	Amount	Description
<b>Significant changes from 2014</b>		
<b>Tax Levy 2014</b>	<b>\$ 1,614,568</b>	
<b>Revenue Changes - impact on levy:</b>		
Cost Sharing Allocations	(3,507)	Increase based on additional fiber route (cost shared expense).
<b>Expense Changes - impact on levy:</b>		
Regular Pay	82,704	Increase based on new position and regular pay increases.
FICA Medicare	10,318	Increase based on new position and regular pay increases.
Health Insurance	13,372	Increase based on new position and increase in premiums.
Dental Insurance	3,483	Increase based on new position and 2% increase in premiums.
WI Retirement	4,184	Increase based on new position.
Computer Software	14,360	Increase based on server licenses.
Telephone	34,400	Increase based on new maintenance charges related to the new phone system. These types of charges used to be charged back to individual departments. We are changing this practice to be consistent with other areas where we do charge backs. Only actual phone usage will be charged to departments directly from the phone bills.
Professional Service	25,000	Increase based on additional fiber work needed for 2015.
<b>Other small changes</b>	9,495	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Tax Levy 2015</b>	<b>\$ 1,808,377</b>	

## Financial Summary Information Systems

<b>Items</b>	<b>2014 8-Month Actual</b>	<b>2014 12-Month Estimate</b>	<b>2014 Adopted Budget</b>	<b>2014 Adjusted Budget</b>	<b>2015 Adopted Budget</b>
Total Revenues	53,195	76,614	74,812	74,812	78,946
Labor	854,155	1,311,016	1,311,016	1,311,016	1,424,039
Travel	7,149	18,300	12,300	12,300	12,200
Capital	-	-	-	-	-
Other Expenditures	177,678	369,551	366,064	373,314	451,084
Total Expenditures	1,038,982	1,698,867	1,689,380	1,696,630	1,887,323
Levy			1,614,568	1,621,818	1,808,377

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>022 - Information Systems</b>									
<b>Revenue</b>									
<b>Public Services:</b>									
Offset Revenue	45013	(160)	0	0	0	0	0	0	0.00%
<b>Public Services Subtotal:</b>		<b>(160)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Interfund Revenue:</b>									
Computer Maintenance	65029	0	0	39,468	40,425	41,052	41,052	41,052	1.55%
DP Services	65085	16,008	17,000	18,000	20,000	20,000	20,000	20,000	0.00%
<b>Interfund Revenue Subtotal:</b>		<b>16,008</b>	<b>17,000</b>	<b>57,468</b>	<b>60,425</b>	<b>61,052</b>	<b>61,052</b>	<b>61,052</b>	<b>1.04%</b>
<b>Total Operating Revenue:</b>		<b>15,848</b>	<b>17,000</b>	<b>57,468</b>	<b>60,425</b>	<b>61,052</b>	<b>61,052</b>	<b>61,052</b>	<b>1.04%</b>
<b>Misc Revenues:</b>									
Other Miscellaneous Revenues	48109	50	0	0	0	0	0	0	0.00%
Cost Sharing Allocations	48110	17,566	17,395	20,326	14,387	17,894	17,894	17,894	24.38%
<b>Misc Revenues Subtotal:</b>		<b>17,616</b>	<b>17,395</b>	<b>20,326</b>	<b>14,387</b>	<b>17,894</b>	<b>17,894</b>	<b>17,894</b>	<b>24.38%</b>
<b>Total Non-Operating Revenue:</b>		<b>17,616</b>	<b>17,395</b>	<b>20,326</b>	<b>14,387</b>	<b>17,894</b>	<b>17,894</b>	<b>17,894</b>	<b>24.38%</b>
<b>Revenue Total:</b>		<b>33,464</b>	<b>34,395</b>	<b>77,794</b>	<b>74,812</b>	<b>78,946</b>	<b>78,946</b>	<b>78,946</b>	<b>5.53%</b>
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	906,166	906,444	916,430	957,193	1,039,897	1,039,897	1,039,897	8.64%
Overtime	51105	975	0	66	4,000	4,100	3,100	3,100	-22.50%
<b>Wages Subtotal:</b>		<b>907,141</b>	<b>906,444</b>	<b>916,496</b>	<b>961,193</b>	<b>1,043,997</b>	<b>1,042,997</b>	<b>1,042,997</b>	<b>8.51%</b>

# **Winnebago County** **Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>022 - Information Systems</b>									
<b>Fringes Benefits:</b>									
FICA Medicare	51200	402,439	64,287	67,041	69,548	79,866	79,866	79,866	14.84%
Health Insurance	51201	0	227,450	184,272	194,302	207,674	207,674	207,674	6.88%
Dental Insurance	51202	0	12,350	12,264	12,086	15,569	15,569	15,569	28.82%
Workers Compensation	51203	0	4,114	5,438	1,619	1,638	1,638	1,638	1.17%
WI Retirement	51206	0	53,024	60,593	66,808	70,992	70,992	70,992	6.26%
Fringe Benefits Other	51207	0	4,189	4,120	4,660	5,303	5,303	5,303	13.80%
Fringe Benefit- OT Temp	51208	0	0	0	800	0	0	0	-100.00%
<b>Fringes Benefits Subtotal:</b>		<b>402,439</b>	<b>365,414</b>	<b>333,726</b>	<b>349,823</b>	<b>381,042</b>	<b>381,042</b>	<b>381,042</b>	<b>8.92%</b>
<b>Total Labor:</b>		<b>1,309,580</b>	<b>1,271,858</b>	<b>1,250,223</b>	<b>1,311,016</b>	<b>1,425,039</b>	<b>1,424,039</b>	<b>1,424,039</b>	<b>8.62%</b>
<b>Travel:</b>									
Registration Tuition	52001	9,130	5,791	4,221	10,000	10,000	9,500	9,500	-5.00%
Automobile Allowance	52002	493	589	609	900	900	900	900	0.00%
Commercial Travel	52004	0	0	0	0	400	400	400	100.00%
Meals	52005	0	0	28	200	200	200	200	0.00%
Lodging	52006	0	70	556	800	800	800	800	0.00%
Other Travel Exp	52007	0	0	0	100	100	100	100	0.00%
Taxable Meals	52008	0	0	0	300	300	300	300	0.00%
<b>Travel Subtotal:</b>		<b>9,623</b>	<b>6,450</b>	<b>5,413</b>	<b>12,300</b>	<b>12,700</b>	<b>12,200</b>	<b>12,200</b>	<b>-0.81%</b>
<b>Total Travel:</b>		<b>9,623</b>	<b>6,450</b>	<b>5,413</b>	<b>12,300</b>	<b>12,700</b>	<b>12,200</b>	<b>12,200</b>	<b>-0.81%</b>
<b>Capital Outlay:</b>									
Equipment	58004	0	21,369	0	0	0	0	0	0.00%
<b>Capital Outlay Subtotal:</b>		<b>0</b>	<b>21,369</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Capital:</b>		<b>0</b>	<b>21,369</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>022 - Information Systems</b>									
<b>Office:</b>									
Office Supplies	53000	632	1,283	980	1,200	1,300	1,300	1,300	8.33%
Printing Supplies	53002	112	140	112	250	250	250	250	0.00%
Postage and Box Rent	53004	308	87	168	300	300	300	300	0.00%
Computer Supplies	53005	1,469	2,055	1,481	2,000	2,200	2,200	2,200	10.00%
Computer Software	53006	38,027	38,695	36,930	23,500	37,860	37,860	37,860	61.11%
Telephone	53008	28,226	2,984	2,654	4,200	34,400	38,600	38,600	819.05%
Telephone Supplies	53009	1,593	1,664	933	1,900	2,100	2,100	2,100	10.53%
Wireless	53012	1,438	3,150	3,435	3,500	3,600	3,600	3,600	2.86%
Pagers	53013	137	287	323	360	0	0	0	-100.00%
Voice and Data Cabling	53014	58	1,555	2,051	15,000	17,000	17,000	17,000	13.33%
Fiber pole rental locates	53015	6,765	28,391	29,425	33,000	35,000	35,000	35,000	6.06%
<b>Office Subtotal:</b>		<b>78,764</b>	<b>80,292</b>	<b>78,492</b>	<b>85,210</b>	<b>134,010</b>	<b>138,210</b>	<b>138,210</b>	<b>62.20%</b>
<b>Operating:</b>									
Advertising	53500	27	96	0	50	50	50	50	0.00%
Subscriptions	53501	200	200	50	400	400	400	400	0.00%
Small Equipment	53522	10,669	15,459	16,514	17,000	19,500	19,500	19,500	14.71%
Motor Fuel	53548	89	0	0	100	100	0	0	-100.00%
Loss on Disposition of Assets	53569	0	0	0	800	800	800	800	0.00%
Print Duplicate	73003	1,352	1,486	1,311	1,500	1,500	1,500	1,500	0.00%
Postage and Box Rent	73004	48	30	43	100	100	100	100	0.00%
Legal Fees	73041	0	30	0	50	50	50	50	0.00%
Motor Fuel	73548	798	882	1,029	1,200	1,300	1,300	1,300	8.33%
<b>Operating Subtotal:</b>		<b>13,183</b>	<b>18,183</b>	<b>18,946</b>	<b>21,200</b>	<b>23,800</b>	<b>23,700</b>	<b>23,700</b>	<b>11.79%</b>
<b>Repairs &amp; Maint:</b>									
Maintenance Equipment	54022	881	2,840	2,445	4,400	4,400	0	0	-100.00%
Equipment Repairs	54029	34,527	41,925	43,681	44,500	45,600	45,600	45,600	2.47%
Maintenance Vehicles	74023	67	78	122	300	300	300	300	0.00%
Equipment Repairs	74029	(33,680)	(36,267)	0	0	0	0	0	0.00%
<b>Repairs &amp; Maint Subtotal:</b>		<b>1,795</b>	<b>8,576</b>	<b>46,248</b>	<b>49,200</b>	<b>50,300</b>	<b>45,900</b>	<b>45,900</b>	<b>-6.71%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>022 - Information Systems</b>									
<b>Utilities:</b>									
Refuse Collection	74703	0	0	122	0	0	0	0	0.00%
<b>Utilities Subtotal:</b>		<b>0</b>	<b>0</b>	<b>122</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Contractual Services:</b>									
Data Processing	55013	112,887	125,692	124,070	186,150	194,350	194,350	194,350	4.41%
Professional Service	55014	9,327	195	7,747	15,000	40,000	40,000	40,000	166.67%
<b>Contractual Services Subtotal:</b>		<b>122,215</b>	<b>125,887</b>	<b>131,818</b>	<b>201,150</b>	<b>234,350</b>	<b>234,350</b>	<b>234,350</b>	<b>16.51%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	76000	8,088	9,288	8,592	9,304	8,924	8,924	8,924	-4.08%
<b>Insurance Expenses Subtotal:</b>		<b>8,088</b>	<b>9,288</b>	<b>8,592</b>	<b>9,304</b>	<b>8,924</b>	<b>8,924</b>	<b>8,924</b>	<b>-4.08%</b>
<b>Total Other Operating:</b>		<b>224,045</b>	<b>242,225</b>	<b>284,218</b>	<b>366,064</b>	<b>451,384</b>	<b>451,084</b>	<b>451,084</b>	<b>23.23%</b>
<b>Expense Total:</b>		<b>1,543,248</b>	<b>1,541,902</b>	<b>1,539,854</b>	<b>1,689,380</b>	<b>1,889,123</b>	<b>1,887,323</b>	<b>1,887,323</b>	<b>11.72%</b>
<b>Information Systems Net/(Levy):</b>		<b>(1,509,784)</b>	<b>(1,507,507)</b>	<b>(1,462,060)</b>	<b>(1,614,568)</b>	<b>(1,810,177)</b>	<b>(1,808,377)</b>	<b>(1,808,377)</b>	<b>12.00%</b>

## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Technology Replacement

Account	Amount	Description
<b>Significant changes from 2014</b>		
<b>Tax Levy 2014</b>	<b>\$ 500,000</b>	
<b>Revenue Changes - impact on levy:</b>		
None	-	
<b>Expense Changes - impact on levy:</b>		
Capital Equipment	(193,100)	Decrease based on less capital equipment needs.
Computer Software	242,268	Increase based on MicroSoft licensing changes.
Small Equipment	(67,200)	Decrease based on less small equipment needs.
Increase / (decrease) to fund balance	268,032	This is the adjustment needed to reconcile between the spending and levy needed to maintain an positive fund balance during most years. The amount changes annually depending on the comparison of spending versus levy needed to maintain the fund.
<b>Other small changes</b>	-	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Tax Levy 2015</b>	<b>\$ 750,000</b>	

## Financial Summary Technology Replacement

Items	2014 8-Month Actual	2014 12-Month Estimate	2014 Adopted Budget	2014 Adjusted Budget	2015 Adopted Budget
Total Revenues	500,000	500,000	-	-	-
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	250,129	729,900	429,900	729,900	236,800
Other Expenditures	255,947	329,577	287,054	287,054	462,122
Total Expenditures	506,076	1,059,477	716,954	1,016,954	698,922
Levy Before Fund Balance Adjustment			716,954	1,016,954	698,922
Increase / (Decrease) fund balance			(216,954)	(216,954)	51,078
Net Levy After Fund Balance Adjustment			500,000	800,000	750,000

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>023 - Technology Replacement</b>									
<b>Revenue</b>									
<b>Misc Revenues:</b>									
Cost Sharing Allocations	48110	0	0	50	0	0	0	0	0.00%
<b>Misc Revenues Subtotal:</b>		<b>0</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Transfers In:</b>									
Other Transfers In	49501	0	0	93,450	0	0	0	0	0.00%
<b>Transfers In Subtotal:</b>		<b>0</b>	<b>0</b>	<b>93,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Non-Operating Revenue:</b>		<b>0</b>	<b>0</b>	<b>93,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue Total:</b>		<b>0</b>	<b>0</b>	<b>93,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Expense</b>									
<b>Capital Outlay:</b>									
Equipment	58004	83,559	86,591	174,393	429,900	536,800	236,800	236,800	-44.92%
<b>Capital Outlay Subtotal:</b>		<b>83,559</b>	<b>86,591</b>	<b>174,393</b>	<b>429,900</b>	<b>536,800</b>	<b>236,800</b>	<b>236,800</b>	<b>-44.92%</b>
<b>Total Capital:</b>		<b>83,559</b>	<b>86,591</b>	<b>174,393</b>	<b>429,900</b>	<b>536,800</b>	<b>236,800</b>	<b>236,800</b>	<b>-44.92%</b>
<b>Office:</b>									
Computer Software	53006	0	74,100	117,382	18,154	260,422	260,422	260,422	1,334.52%
<b>Office Subtotal:</b>		<b>0</b>	<b>74,100</b>	<b>117,382</b>	<b>18,154</b>	<b>260,422</b>	<b>260,422</b>	<b>260,422</b>	<b>1,334.52%</b>
<b>Operating:</b>									
Small Equipment	53522	37,371	41,725	35,703	268,900	201,700	201,700	201,700	-24.99%
<b>Operating Subtotal:</b>		<b>37,371</b>	<b>41,725</b>	<b>35,703</b>	<b>268,900</b>	<b>201,700</b>	<b>201,700</b>	<b>201,700</b>	<b>-24.99%</b>
<b>Total Other Operating:</b>		<b>37,371</b>	<b>115,825</b>	<b>153,085</b>	<b>287,054</b>	<b>462,122</b>	<b>462,122</b>	<b>462,122</b>	<b>60.99%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>023 - Technology Replacement</b>									
<b>Transfers Out:</b>									
Other Transfers Out	59501	525,000	0	0	0	0	0	0	0.00%
<b>Transfers Out Subtotal:</b>		<b>525,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Non-Operating Expense:</b>		<b>525,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Expense Total:</b>		<b>645,930</b>	<b>202,416</b>	<b>327,478</b>	<b>716,954</b>	<b>998,922</b>	<b>698,922</b>	<b>698,922</b>	<b>-2.52%</b>
<b>Technology Replacement Net/(Levy):</b>		<b>(645,930)</b>	<b>(202,416)</b>	<b>(233,978)</b>	<b>(716,954)</b>	<b>(998,922)</b>	<b>(698,922)</b>	<b>(698,922)</b>	<b>-2.52%</b>
(Increase) / Decrease fund balance		0	0	0	216,954	(248,922)	(51,078)	(51,078)	-123.54%
<b>Net Technology Replacement:</b>		<b>(645,930)</b>	<b>(202,416)</b>	<b>(233,978)</b>	<b>(500,000)</b>	<b>(750,000)</b>	<b>(750,000)</b>	<b>(750,000)</b>	<b>50.00%</b>

# WINNEBAGO COUNTY CAPITAL OUTLAY - 2015

Department	Description	Quantity	Unit Cost	Capital Outlay
Technology				
Replacement -	Average Server	6	8,300	49,800
	Large Server	7	13,000	91,000
	SANS / Storage	1	28,000	28,000
	Large Switch	2	12,000	24,000
	ASA Firewall	1	9,000	9,000
	Palo Alto Firewall	1	35,000	35,000
		18		236,800

# **FACILITIES MANAGEMENT**

**General Fund – Organization: 1025 to 1029  
2015 BUDGET NARRATIVE**

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

**TELEPHONE:** 236-4790

## **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.

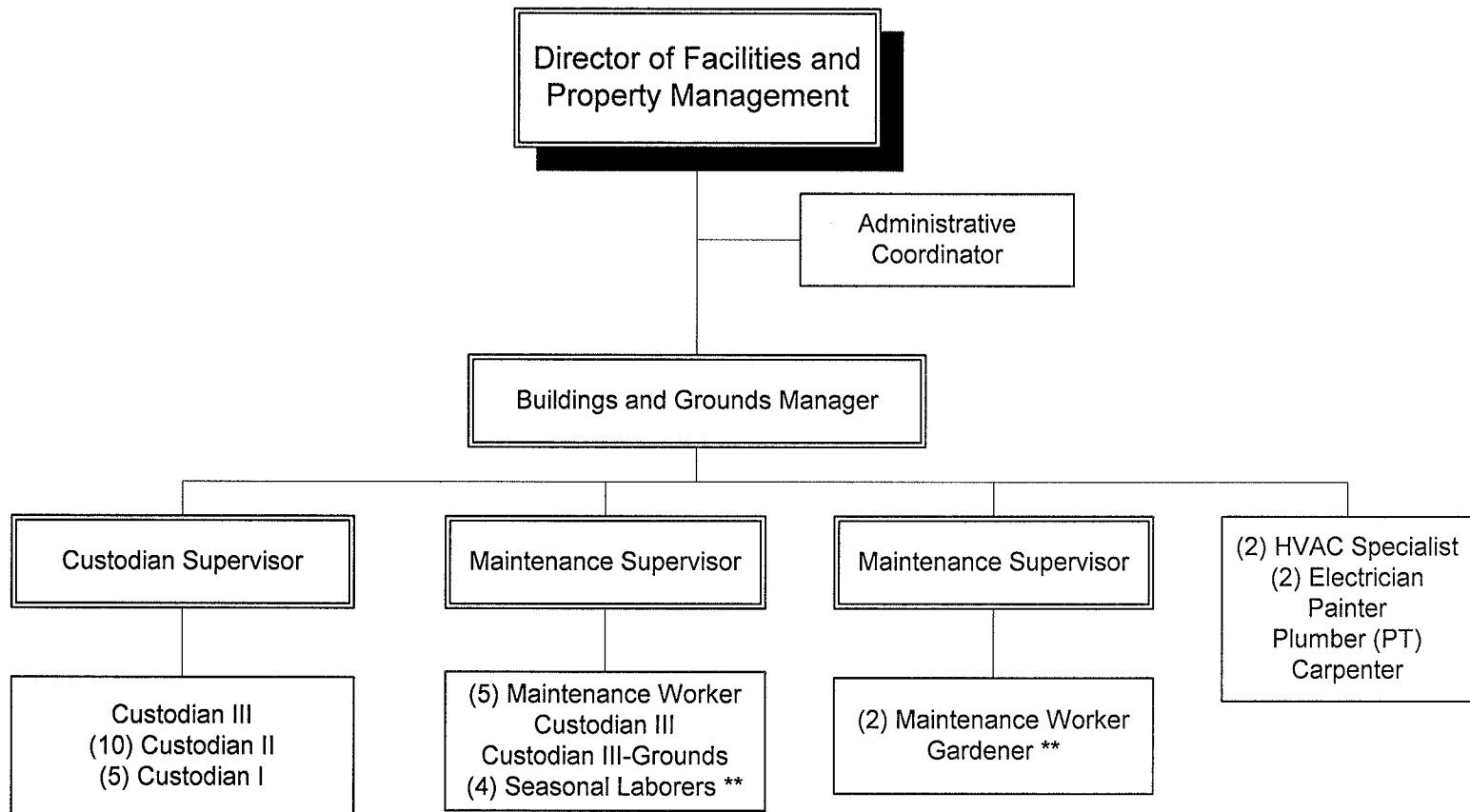
## **PROGRAM DESCRIPTION:**

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:

1. climate control,
2. space planning,
3. energy management,
4. preventive maintenance,
5. mechanical/electrical repairs,
6. light construction,
7. housekeeping,
8. liaison with contracted services,
9. grounds and lots maintenance,
10. 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



# **FACILITIES MANAGEMENT**

**General Fund – Organization: 1025 to 1029  
2015 BUDGET NARRATIVE**

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

**TELEPHONE: 236-4790**

## **2014 ACCOMPLISHMENTS:**

1. Completed the Refurbishment of the Courthouse Jackson Street Entrance.
2. Completed the energy efficiency lighting upgrades in various County Buildings.
3. Completed deck repairs for 3 Courthouse entrances.
4. Completed a tree inventory and management plan for County properties.
5. Completed the replacement of an Airport terminal building boiler.
6. Completed a reconfiguration of Branch 5 Courtroom.
7. Completed a Courthouse master plan with the National Center for State Courts.
8. Completed an upgrade/replacement of the Parks Shop heating system.
9. Maintained all County Warning sirens with minimal downtime.
10. Completed sidewalk extensions at Park View.
11. Completed the replacement of the heating system in Hangar I.
12. Completed a storm water review for the Park View campus.
13. Completed the replacement of 16 thermal pane windows at Oshkosh Human Services Building.

## **2015 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. Complete the construction of a storage building for UWEX.**
- 6. Complete the repair of the caulk joints at the Sheriff's office.**
- 7. Complete the construction of a parking lot expansion at the Sheriff's Office.**
- 8. Complete the replacement of the roofs on Buildings 2, 3 and the Boiler House.**
- 9. Complete the masonry repairs on Buildings 2 and 3.**

# FACILITIES MANAGEMENT

## 2015 BUDGET NARRATIVE HIGHLIGHTS

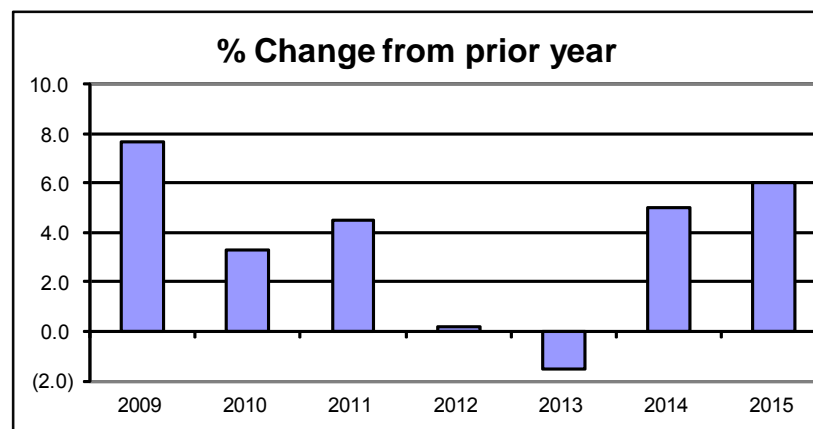
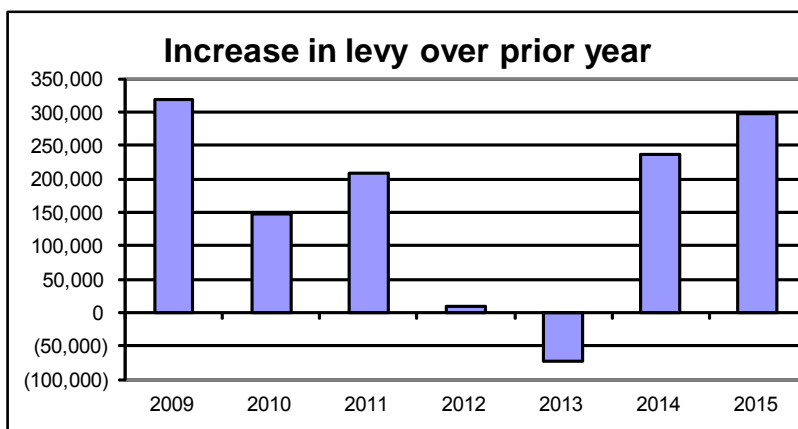
### DEPARTMENT STAFFING:

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Full Time	39	39	38	39	37	37	37	37	37	37
Part Time	0	0	0	0	1	1	1	1	1	1
Total	39	39	38	39	38	38	38	38	38	38

There are no changes to the department staffing for 2015. The department will be hiring 4 seasonal employees to help with summer maintenance. These are not part of the table of organization.

**COUNTY LEVY:** The tax levy for 2015 is \$5,268,270, an increase of \$298,009 or 6.0% over 2014. Most of this increase is for an OSHA required Arc Flash hazard study (\$250,000).

**Additional Note:** There is an additional \$50,000 added to the departments budget that will address the emerald ash borer problem on the county properties, this amount will be funded by the General Fund balance. This may include but is not limited to planning, planting or removal.



## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Facilities

Account	Amount	Description
<b>Significant changes from 2014</b>		
<b>Tax Levy 2014</b>	<b>\$ 4,970,261</b>	
<b>Revenue Changes - impact on levy:</b>		
None	-	
<b>Expense Changes - impact on levy:</b>		
Temporary Employees	26,850	Increase for the addition of four (4) seasonal positions. These are not part of the table of organization. The amount of grounds the department is responsible for has continued to increase over the years and these positions are needed to maintain proper care of the grounds. Each position will be working 26 weeks.
Overtime	(5,247)	Decrease reflects less overtime expected for snow removal services in 2015.
FICA Medicare	17,519	Increase due to the addition of the four (4) seasonal positions listed above in temporary employees.
Capital - Improvements	(50,000)	Decrease due to reduction in work.
Capital - Equipment	(13,800)	Decrease due to a reduction in the need to purchase capital equipment in 2015.
Small Equipment	16,001	Increase reflects the need to replace aged custodial equipment.
Maintenance Buildings	184,576	See schedule that follows
Maintenance Grounds	5,063	Increase due to additional work requested or needed from outside departments for 2015.
Maintenance Equipment	1,465	See schedule that follows
Equipment Repairs	(17,600)	See schedule that follows
Heat	(52,000)	These decreases reflect a cooler summer and reduced air conditioning, reduced electrical consumption realized by the absorption chiller working more during the cooler season and savings realized by lighting retrofits in several buildings.
Power and Light	(123,250)	
Water and Sewer	(11,050)	This decrease reflects reduced water consumption due to efforts to minimize water consumption in the buildings.
Pest Extermination	5,000	Increase based on adding this new cost account to separate this expense from the maintenance buildings account.
Snow Removal	(5,000)	This decrease reflects a trend of less snowfall over the years.
Vehicle Repairs	20,000	This increase reflects the repairs to two (2) vehicles to replace cargo boxes and decks. This repair is in place of purchasing two (2) new vehicles.

## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Facilities

Account	Amount	Description
Grounds Maintenance	29,119	This increase reflects the Emerald Ash Borer infestation issues.
Building Repairs	(15,600)	This decrease reflects the work that was previously contracted out is now being done in house.
Professional Service	260,000	Most of the increase is for an OSHA required Arc Flash hazard study (\$250,000). An additional \$10,000 is included to hire consultants to better estimate the cost of projects.
Snow Removal - Interfund	10,000	This increase reflects an increase in the charges by the Highway Department for clearing snow from County properties.
Fund Balance	(50,000)	Decrease to fund balance for the Emerald Ash Borer infestation, rather than placing this on the levy.
<b>Other small changes</b>	65,963	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Tax Levy 2015</b>	<b>\$ 5,268,270</b>	

MAINTENANCE BUILDINGS - 54020			
1025 - Facilities Maintenance	Total	1029 - Other Departments	Total
Repair Courthouse Algoma doors	54,750.00	Parks Building repairs	5,000.00
County carpet replacement program	70,000.00	Airport Building repairs	2,500.00
Replace Courthouse boiler room door	2,600.00	Neenah Human Services security window basement	5,000.00
Replace Courthouse west stairwell door	2,600.00	Park View Health Center condensing unit screens (5)	2,710.00
Repair Neenah Human Services duress button system	2,000.00	Park View Health Center air handler screens (5)	940.00
Fire hydrant testing	5,000.00	Park View Health Center chiller screen	480.00
Replace Building Automation System at Oshkosh Human Services	10,000.00	Park View Health Center drainage repair front of Building	25,000.00
Abate asbestos floor tile in Courthouse / Orrin King tunnel	9,000.00		
Courthouse restroom terrazzo floor repair	8,000.00		41,630.00
Courthouse interior signage	3,000.00		
Courthouse exterior signage	7,000.00	1025	420,950.00
Building 4 roof and wall replacement	20,000.00	1029	41,630.00
Building 2 north and south garage door replacement	7,000.00		
Miscellaneous Building repairs as required	80,000.00		462,580.00
Plaza deck and stairs recaulking	44,000.00		
Branch 1 ceiling repair	96,000.00	2015 Executive	462,580
		2014 Adopted	(278,004)
	420,950.00		
		Increase	184,576
MAINTENANCE EQUIPMENT - 54022			
1025 - Facilities Maintenance	Total	1029 - Other Departments	Total
Law Enforcement Center Liebert screening	990.00	Parks repair	10,000.00
Law Enforcement Center ERU 1 snow guard	2,700.00	Airport equipment repairs	5,000.00
Law Enforcement Center ERU 2 snow guard	2,700.00		
Oshkosh Human Services Chiller screens (3)	3,600.00		15,000.00
Oshkosh Human Services AHU 6 screening	1,500.00		
Miscellaneous Equipment repairs	75,000.00	1025	102,490.00
Oshkosh Human Services AHU UV lighting install	11,000.00	1029	15,000.00
Master Control coil install	5,000.00		
			117,490.00
	102,490.00		
		2015 Executive	117,490.00
		2014 Adopted	(116,025.00)
		Increase	1,465.00
EQUIPMENT REPAIRS - 54029			
1025 - Facilities Maintenance	Total		
Elevator maintenance (12)	32,400.00	2015 Executive	32,400.00
		2014 Adopted	(50,000.00)
	32,400.00		
		Decrease	(17,600.00)

## Financial Summary Facilities

Items	2014 8-Month Actual	2014 12-Month Estimate	2014 Adopted Budget	2014 Adjusted Budget	2015 Adopted Budget
Total Revenues	66,138	92,891	89,165	397,165	92,045
Labor	1,618,399	2,496,694	2,508,205	2,508,205	2,594,988
Travel	-	1,650	1,450	1,450	2,450
Capital	109,846	375,500	294,000	375,500	230,200
Other Expenditures	1,365,207	2,504,664	2,255,771	2,563,771	2,582,677
Total Expenditures	3,093,452	5,378,508	5,059,426	5,448,926	5,410,315
Levy Before Fund Balance Adjustment			4,970,261	5,051,761	5,318,270
Decrease fund balance			-	-	(50,000)
Net Levy After Fund Balance Adjustment			4,970,261	5,051,761	5,268,270

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>025 - Facilities</b>									
<b>Revenue</b>									
<b>Intergov Services:</b>									
Other Fees	43001	10,800	5,000	7,000	7,000	9,400	9,400	9,400	34.29%
<b>Intergov Services Subtotal:</b>		<b>10,800</b>	<b>5,000</b>	<b>7,000</b>	<b>7,000</b>	<b>9,400</b>	<b>9,400</b>	<b>9,400</b>	<b>34.29%</b>
<b>Interfund Revenue:</b>									
Rental Revenue	65011	0	10,200	43,200	33,000	33,000	33,000	33,000	0.00%
<b>Interfund Revenue Subtotal:</b>		<b>0</b>	<b>10,200</b>	<b>43,200</b>	<b>33,000</b>	<b>33,000</b>	<b>33,000</b>	<b>33,000</b>	<b>0.00%</b>
<b>Total Operating Revenue:</b>		<b>10,800</b>	<b>15,200</b>	<b>50,200</b>	<b>40,000</b>	<b>42,400</b>	<b>42,400</b>	<b>42,400</b>	<b>6.00%</b>
<b>Misc Revenues:</b>									
Rental Building	48100	42,270	62,563	38,810	40,665	41,115	41,115	41,115	1.11%
Sale of Scrap	48106	3,019	3,248	5,481	2,500	2,500	2,500	2,500	0.00%
Other Miscellaneous Revenues	48109	18,441	6,065	20,620	6,000	6,030	6,030	6,030	0.50%
<b>Misc Revenues Subtotal:</b>		<b>63,730</b>	<b>71,875</b>	<b>64,911</b>	<b>49,165</b>	<b>49,645</b>	<b>49,645</b>	<b>49,645</b>	<b>0.98%</b>
<b>Total Non-Operating Revenue:</b>		<b>63,730</b>	<b>71,875</b>	<b>64,911</b>	<b>49,165</b>	<b>49,645</b>	<b>49,645</b>	<b>49,645</b>	<b>0.98%</b>
<b>Revenue Total:</b>		<b>74,530</b>	<b>87,075</b>	<b>115,111</b>	<b>89,165</b>	<b>92,045</b>	<b>92,045</b>	<b>92,045</b>	<b>3.23%</b>
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	1,603,254	1,577,635	1,606,044	1,648,482	1,712,779	1,712,779	1,712,779	3.90%
Temporary Employees	51101	0	5,824	12,694	12,150	39,000	39,000	39,000	220.99%
Overtime	51105	9,611	15,909	21,358	46,012	40,765	40,765	40,765	-11.40%
Comp Time	51108	0	166	83	500	0	0	0	-100.00%
<b>Wages Subtotal:</b>		<b>1,612,865</b>	<b>1,599,534</b>	<b>1,640,180</b>	<b>1,707,144</b>	<b>1,792,544</b>	<b>1,792,544</b>	<b>1,792,544</b>	<b>5.00%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>025 - Facilities</b>									
<b>Fringes Benefits:</b>									
FICA Medicare	51200	794,340	113,410	120,369	119,611	137,130	137,130	137,130	14.65%
Health Insurance	51201	0	450,357	464,802	512,720	490,793	490,793	490,793	-4.28%
Dental Insurance	51202	0	27,456	28,435	29,696	30,823	30,823	30,823	3.80%
Workers Compensation	51203	0	33,637	50,959	15,313	15,838	15,838	15,838	3.43%
WI Retirement	51206	(986)	92,679	107,375	114,339	119,241	119,241	119,241	4.29%
Fringe Benefits Other	51207	0	7,984	8,662	9,382	8,619	8,619	8,619	-8.13%
<b>Fringes Benefits Subtotal:</b>		<b>793,354</b>	<b>725,523</b>	<b>780,601</b>	<b>801,061</b>	<b>802,444</b>	<b>802,444</b>	<b>802,444</b>	<b>0.17%</b>
<b>Total Labor:</b>									
		<b>2,406,219</b>	<b>2,325,057</b>	<b>2,420,782</b>	<b>2,508,205</b>	<b>2,594,988</b>	<b>2,594,988</b>	<b>2,594,988</b>	<b>3.46%</b>
<b>Travel:</b>									
Registration Tuition	52001	125	0	1,145	1,000	2,000	2,000	2,000	100.00%
Automobile Allowance	52002	0	0	218	200	200	200	200	0.00%
Commercial Travel	52004	662	0	0	0	0	0	0	0.00%
Meals	52005	0	0	45	50	50	50	50	0.00%
Lodging	52006	406	0	231	200	200	200	200	0.00%
<b>Travel Subtotal:</b>		<b>1,193</b>	<b>0</b>	<b>1,639</b>	<b>1,450</b>	<b>2,450</b>	<b>2,450</b>	<b>2,450</b>	<b>68.97%</b>
<b>Total Travel:</b>									
		<b>1,193</b>	<b>0</b>	<b>1,639</b>	<b>1,450</b>	<b>2,450</b>	<b>2,450</b>	<b>2,450</b>	<b>68.97%</b>
<b>Capital Outlay:</b>									
Improvements	58002	116,514	101,970	28,780	230,000	15,000	180,000	180,000	-21.74%
Equipment	58004	40,717	22,421	23,481	64,000	43,000	50,200	50,200	-21.56%
<b>Capital Outlay Subtotal:</b>		<b>157,231</b>	<b>124,390</b>	<b>52,260</b>	<b>294,000</b>	<b>58,000</b>	<b>230,200</b>	<b>230,200</b>	<b>-21.70%</b>
<b>Total Capital:</b>									
		<b>157,231</b>	<b>124,390</b>	<b>52,260</b>	<b>294,000</b>	<b>58,000</b>	<b>230,200</b>	<b>230,200</b>	<b>-21.70%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>025 - Facilities</b>									
<b>Office:</b>									
Office Supplies	53000	813	1,090	1,228	1,300	1,500	1,500	1,500	15.38%
Printing Supplies	53002	451	881	764	575	750	750	750	30.43%
Print Duplicate	53003	0	43	0	50	0	0	0	-100.00%
Postage and Box Rent	53004	36	45	91	50	50	50	50	0.00%
Computer Software	53006	7,872	6,548	3,405	3,950	5,275	5,275	5,275	33.54%
Telephone	53008	14,615	12,129	18,142	15,000	17,000	17,000	17,000	13.33%
Telephone Supplies	53009	0	0	459	925	0	0	0	-100.00%
Long Distance	53011	0	0	3	0	0	0	0	0.00%
Wireless	53012	800	2,405	2,753	2,800	3,000	3,000	3,000	7.14%
Pagers	53013	774	1,381	1,705	1,750	1,750	1,750	1,750	0.00%
Voice and Data Cabling	53014	0	400	1,380	750	750	750	750	0.00%
<b>Office Subtotal:</b>		<b>25,361</b>	<b>24,923</b>	<b>29,930</b>	<b>27,150</b>	<b>30,075</b>	<b>30,075</b>	<b>30,075</b>	<b>10.77%</b>
<b>Operating:</b>									
Advertising	53500	0	0	0	50	50	50	50	0.00%
Subscriptions	53501	35	165	0	50	250	250	250	400.00%
Membership Dues	53502	150	165	0	150	175	175	175	16.67%
Household Supplies	53516	58,151	55,879	55,357	60,000	60,000	60,000	60,000	0.00%
Uniforms Tools Allowance	53517	0	0	0	0	9,984	9,984	9,984	100.00%
Small Equipment	53522	4,191	7,931	27,614	6,825	30,026	22,826	22,826	234.45%
Shop Supplies	53523	942	362	0	1,500	1,000	1,000	1,000	-33.33%
Building Rental	53550	5,870	70,443	70,443	83,000	84,000	84,000	84,000	1.20%
Equipment Rental	53551	778	400	483	3,000	3,500	3,500	3,500	16.67%
Operating Licenses Fees	53553	2,910	603	837	3,000	4,740	4,740	4,740	58.00%
Small Equipment Technology	53580	776	0	0	0	750	750	750	100.00%
Print Duplicate	73003	2,488	2,372	2,406	2,000	2,000	2,000	2,000	0.00%
Postage and Box Rent	73004	76	130	141	150	150	150	150	0.00%
Motor Fuel	73548	34,604	38,587	39,681	30,000	30,000	30,000	30,000	0.00%
<b>Operating Subtotal:</b>		<b>110,971</b>	<b>177,036</b>	<b>196,962</b>	<b>189,725</b>	<b>226,625</b>	<b>219,425</b>	<b>219,425</b>	<b>15.65%</b>
<b>Repairs &amp; Maint:</b>									
Sodium Chloride	54002	0	0	9	0	0	0	0	0.00%
Maintenance Buildings	54020	176,108	128,399	148,086	278,004	462,580	462,580	462,580	66.39%
Maintenance Grounds	54021	3,030	2,043	3,066	2,500	7,000	7,000	7,000	180.00%
Maintenance Equipment	54022	136,611	185,231	237,813	116,025	117,490	117,490	117,490	1.26%
Maintenance Vehicles	54023	1,505	3,058	2,415	1,500	3,000	3,000	3,000	100.00%
Equipment Repairs	54029	69,727	24,198	38,509	50,000	197,400	32,400	32,400	-35.20%

# **Winnebago County** **Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>025 - Facilities</b>									
Maintenance Grounds	74021	1,369	6,526	1,215	2,000	1,000	1,000	1,000	-50.00%
Maintenance Vehicles	74023	15,247	8,854	10,460	12,000	15,000	15,000	15,000	25.00%
Equipment Repairs	74029	1,122	1,254	1,023	1,023	1,500	1,500	1,500	46.63%
<b>Repairs &amp; Maint Subtotal:</b>		<b>404,720</b>	<b>359,562</b>	<b>442,595</b>	<b>463,025</b>	<b>804,970</b>	<b>639,970</b>	<b>639,970</b>	<b>73.85%</b>
<b>Utilities:</b>									
Heat	54700	434,501	298,909	337,462	509,000	507,000	457,000	457,000	-10.22%
Power and Light	54701	683,847	675,656	677,132	629,000	505,750	505,750	505,750	-19.59%
Water and Sewer	54702	165,483	174,163	167,766	153,800	142,750	142,750	142,750	-7.18%
Refuse Collection	74703	16,910	21,827	22,800	17,676	17,676	17,676	17,676	0.00%
<b>Utilities Subtotal:</b>		<b>1,300,742</b>	<b>1,170,555</b>	<b>1,205,160</b>	<b>1,309,476</b>	<b>1,173,176</b>	<b>1,123,176</b>	<b>1,123,176</b>	<b>-10.41%</b>
<b>Contractual Services:</b>									
Pest Extermination	55002	0	0	0	0	5,000	5,000	5,000	100.00%
Snow Removal	55003	23,372	431	16,389	25,000	20,000	20,000	20,000	-20.00%
Vehicle Repairs	55005	1,593	492	1,910	3,000	23,000	23,000	23,000	666.67%
Grounds Maintenance	55007	18,335	16,538	27,623	41,250	20,369	70,369	70,369	70.59%
Building Repairs	55008	12,675	14,498	27,053	53,320	37,720	37,720	37,720	-29.26%
Professional Service	55014	6,362	26,125	16,624	25,000	35,000	285,000	285,000	1,040.00%
Janitorial Services	55016	2,267	3,827	1,223	1,200	1,200	1,200	1,200	0.00%
Snow Removal	75003	67,842	42,745	68,078	55,000	65,000	65,000	65,000	18.18%
<b>Contractual Services Subtotal:</b>		<b>132,446</b>	<b>104,657</b>	<b>158,901</b>	<b>203,770</b>	<b>207,289</b>	<b>507,289</b>	<b>507,289</b>	<b>148.95%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	76000	57,588	63,336	69,492	62,598	62,742	62,742	62,742	0.23%
<b>Insurance Expenses Subtotal:</b>		<b>57,588</b>	<b>63,336</b>	<b>69,492</b>	<b>62,598</b>	<b>62,742</b>	<b>62,742</b>	<b>62,742</b>	<b>0.23%</b>
<b>Total Other Operating:</b>		<b>2,031,829</b>	<b>1,900,069</b>	<b>2,103,039</b>	<b>2,255,771</b>	<b>2,504,877</b>	<b>2,582,677</b>	<b>2,582,677</b>	<b>14.65%</b>
<b>Expense Total:</b>		<b>4,596,472</b>	<b>4,349,516</b>	<b>4,577,720</b>	<b>5,059,426</b>	<b>5,160,315</b>	<b>5,410,315</b>	<b>5,410,315</b>	<b>7.00%</b>
<b>Facilities Net/(Levy):</b>		<b>(4,521,942)</b>	<b>(4,262,441)</b>	<b>(4,462,609)</b>	<b>(4,970,261)</b>	<b>(5,068,270)</b>	<b>(5,318,270)</b>	<b>(5,318,270)</b>	<b>7.07%</b>
Decrease fund balance		0	0	0	0	0	50,000	50,000	100.00%
<b>Net Facilities:</b>		<b>(4,521,942)</b>	<b>(4,262,441)</b>	<b>(4,462,609)</b>	<b>(4,970,261)</b>	<b>(5,068,270)</b>	<b>(5,268,270)</b>	<b>(5,268,270)</b>	<b>6.00%</b>

# WINNEBAGO COUNTY CAPITAL OUTLAY - 2015

Department	Description	Quantity	Unit Cost	Capital Outlay
Facilities & Property Management -	Building 1 Emergency Generator	1	15,000	15,000
	Replace Oshkosh Human Services Boilers	1	90,000	90,000
	Replace Courthouse 3rd Floor A/C Unit	1	75,000	75,000
	Dump Trailer	1	6,500	6,500
	Lift Trailer	1	8,500	8,500
	Van	1	28,000	28,000
	Floor Scrubber	1	7,200	7,200
		7		230,200

## FACILITIES MANAGEMENT PROGRAM BUDGETS

NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2015 ADOPTED	2014 ADOPTED	2013 ADOPTED	2015 OVER 2014	2014 OVER 2013
Other County Facilities	1025	2,594,988	2,450	230,200	2,515,297	5,342,935		5,342,935	5,017,626	4,752,875	6.5	5.6
Revenues	1025						92,045	(92,045)	(89,165)	(73,500)	3.2	21.3
Safety Building Maintenance	1027	-	-	-	10,750	10,750		10,750	14,800	12,250	(27.4)	20.8
Revenues	1027						-	-	-	-	N/A	N/A
Facilities-Other Depts.	1029	-	-	-	56,630	56,630		56,630	27,000	52,600	109.7	(48.7)
Revenues	1029						-	-	-	-	N/A	N/A
<b>Grand Totals</b>		<u>2,594,988</u>	<u>2,450</u>	<u>230,200</u>	<u>2,582,677</u>	<u>5,410,315</u>	<u>92,045</u>	<u>5,318,270</u>	<u>4,970,261</u>	<u>4,744,225</u>	7.0	4.8
Decrease fund balance								(50,000)	-	-		
Adjusted Levy								<u>5,268,270</u>	<u>4,970,261</u>	<u>4,744,225</u>	6.0	4.8

## SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
<b>PUBLIC SAFETY</b>				
District Attorney	\$ 264,144	\$ 1,345,000	\$ -	\$ 1,080,856
Clerk of Courts & Courts	2,020,608	4,166,507	-	2,145,899
Sheriff	2,687,872	21,630,239	-	18,942,367
Jail Improvements	178,000	414,000	(236,000)	-
Coroner	150,150	429,655	-	279,505
Emergency Management	139,725	334,212	-	194,487
	<u>\$ 5,440,499</u>	<u>\$ 28,319,613</u>	<u>\$ (236,000)</u>	<u>\$ 22,643,114</u>

# DISTRICT ATTORNEY

General Fund – Organization: 1101  
2015 BUDGET NARRATIVE

DEPARTMENT HEAD: Christian Gossett  
LOCATION: Winnebago County  
448 Algoma Boulevard  
Oshkosh, WI 54901

TELEPHONE: 236-4977

## 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.

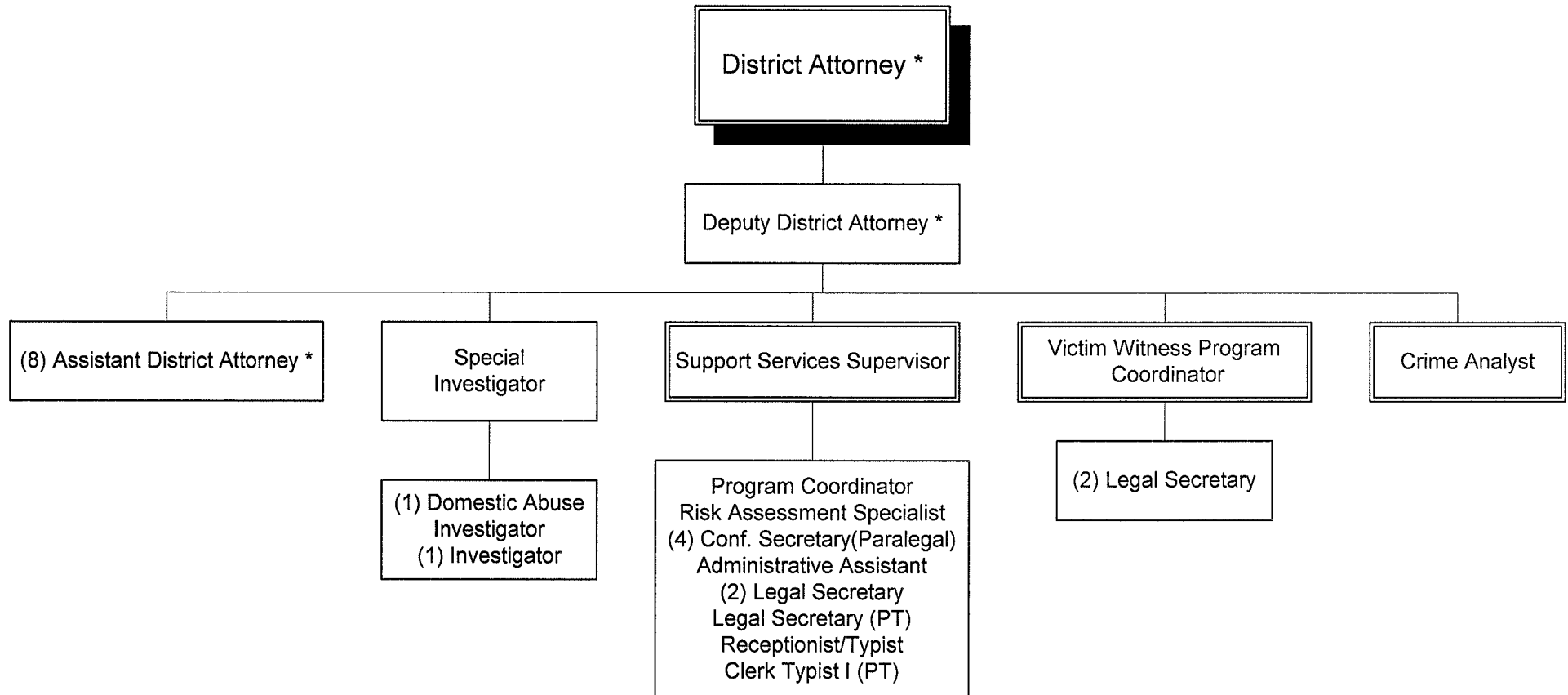
**INVESTIGATION:** Three investigators who help prepare cases for court or non-prosecution through a variety of investigative means. Maintain security for office staff and victims/witnesses who are subpoenaed and appear in court. Locate and serve all victims/witnesses and cancel those who's cases have settled. Document previous police contacts and criminal records of all clients referred for charges to DA's Office and update and verify warrants for courts and County Clerk's Office.

**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  
2015 BUDGET NARRATIVE**

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

**TELEPHONE: 236-4977**

## **2014 ACCOMPLISHMENTS:**

1. Expansion of Heroin Interdiction Efforts.
2. Expansion of team based, problem oriented prosecution.
3. Continued development of predictive modeling.
4. Updating of the District Attorney's website.
5. Expansion of the partnerships to reduce crime and recidivism.

## **2015 GOALS & OBJECTIVES:**

1. Expand use of the 24/7 Drug and Alcohol Programs.
2. Implement COMPAS evaluations in criminal prosecution.
3. Create statistical analysis system for all diversion programs.
4. Continued development of predictive modeling.

# DISTRICT ATTORNEY

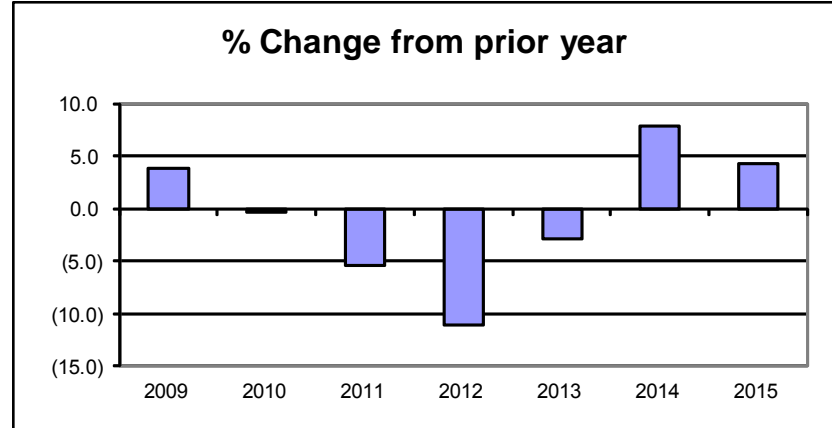
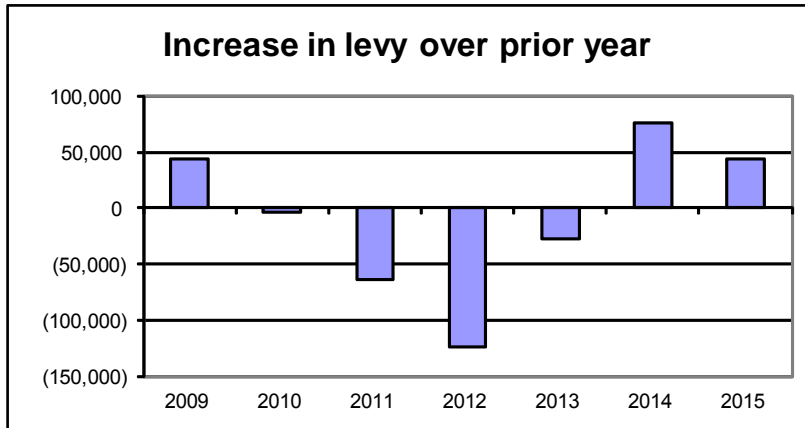
## 2015 BUDGET NARRATIVE HIGHLIGHTS

### DEPARTMENT STAFFING:

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Full Time	13	14	16	16	16	17	17	18	18	18
Part Time	0	0	0	1	1	0	0	0	0	1
Total	13	14	16	17	17	17	17	18	18	19

During 2014 added one full-time Risk Assessment Specialist and removed a Legal Records Clerk and added a part-time Clerk Typist I and added a part-time Legal Secretary. In the 2015 budget a part-time Clerk Typist I position is removed.

**COUNTY LEVY:** The tax levy for 2015 is \$1,080,856, an increase of \$44,421 or 4.3% over 2014.



## SIGNIFICANT CHANGES FROM 2014 ADOPTED - District Attorney

Account	Amount	Description
<b>Significant changes from 2014</b>		
<b>Tax Levy 2014</b>	<b>\$ 1,036,435</b>	
<b>Revenue Changes - impact on levy:</b>		
WI Dept of Administration	16,644	Decrease based on the State Reimbursement from Office of Justice Assistance (their budget cycle is July to June) for victim witness reimbursements. Some of these revenues are now being recorded in the Warrant Fees account for the drug diversion programs.
Victim Witness Surcharge	(8,500)	Wisconsin Statutes allow for a victim witness surcharges to be enforced on cases where the court orders restitution to be paid by the defendant. More cases are being charged with restitution ordered.
Other Fees	(16,000)	Increase based on the Diversion Program participant anticipated increase for 2015.
Forms Copies Etc.	(3,000)	More criminal cases in which the defendant or his attorney is requesting documentation to include several forms of media and paper copies of reports.
Warrant Fees	(30,000)	Increase based on the Diversion Program (Pre-charges and Post Charges) being moved to this new account.
<b>Expense Changes - impact on levy:</b>		
Regular pay	24,999	Normal increase in wages based on pay proposal for 2015.
FICA Medicare	5,299	The increase is due to changes in the table of organization, a replacement position having higher wages than the two part time positions being replaced and general pay increases.
Health Insurance	32,000	A new full time position was added during 2014 replacing two part time positions. The new position is taking health insurance where the part time people were not. There are also other shifts in selection for health insurance that occurred this year. The projection for next year is partially based on that shift.
WI Retirement	8,918	The increase to WI Retirement is primarily that a two part time positions were traded for a full time position at a higher pay rate. The rest is normal based on regular pay increases.
Investigation Expense	(3,500)	Decrease based on using more local investigation tools.
Witness Expense	3,000	Cost increase for expert witnesses expected for 2015.
Professional Service	12,200	Increase due to cost of urinalysis testing services for diversion programs.
<b>Other small changes</b>	<b>2,361</b>	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Tax Levy 2015</b>	<b>\$ 1,080,856</b>	

## Financial Summary District Attorney

<b>Items</b>	<b>2014 8-Month Actual</b>	<b>2014 12-Month Estimate</b>	<b>2014 Adopted Budget</b>	<b>2014 Adjusted Budget</b>	<b>2015 Adopted Budget</b>
Total Revenues	160,787	214,028	223,528	271,884	264,144
Labor	712,740	1,137,946	1,136,596	1,181,990	1,210,462
Travel	2,865	4,350	7,550	7,550	6,950
Capital	-	-	-	-	-
Other Expenditures	72,216	105,683	115,817	118,779	127,588
Total Expenditures	787,821	1,247,979	1,259,963	1,308,319	1,345,000
Levy			1,036,435	1,036,435	1,080,856

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>101 - District Attorney</b>									
<b>Revenue</b>									
<b>Intergov Rev:</b>									
WI Dept of Administration	42002	38,483	87,700	20,897	140,000	75,000	123,356	123,356	-11.89%
WI Dept of Health and Family S	42017	98,043	69,911	74,644	0	0	0	0	0.00%
<b>Intergov Rev Subtotal:</b>		<b>136,526</b>	<b>157,611</b>	<b>95,541</b>	<b>140,000</b>	<b>75,000</b>	<b>123,356</b>	<b>123,356</b>	<b>-11.89%</b>
<b>Licenses:</b>									
Victim Witness Surcharge	44009	9,510	12,474	17,055	9,500	15,000	18,000	18,000	89.47%
<b>Licenses Subtotal:</b>		<b>9,510</b>	<b>12,474</b>	<b>17,055</b>	<b>9,500</b>	<b>15,000</b>	<b>18,000</b>	<b>18,000</b>	<b>89.47%</b>
<b>Fines and Permits:</b>									
Drug Seizures	44104	6,991	1,908	(574)	7,000	5,000	5,000	5,000	-28.57%
<b>Fines and Permits Subtotal:</b>		<b>6,991</b>	<b>1,908</b>	<b>(574)</b>	<b>7,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>-28.57%</b>
<b>Public Services:</b>									
Other Fees	45002	22,580	3,349	30,300	15,000	31,000	31,000	31,000	106.67%
Forms Copies Etc	45003	11,531	29,906	29,814	19,000	22,000	22,000	22,000	15.79%
Warrant Fees	45005	250	0	10,507	0	30,000	30,000	30,000	100.00%
<b>Public Services Subtotal:</b>		<b>34,361</b>	<b>33,255</b>	<b>70,621</b>	<b>34,000</b>	<b>83,000</b>	<b>83,000</b>	<b>83,000</b>	<b>144.12%</b>
<b>Interfund Revenue:</b>									
Other Fees	65002	950	0	0	0	0	0	0	0.00%
Other Department Charges	65081	0	0	0	33,028	34,788	34,788	34,788	5.33%
<b>Interfund Revenue Subtotal:</b>		<b>950</b>	<b>0</b>	<b>0</b>	<b>33,028</b>	<b>34,788</b>	<b>34,788</b>	<b>34,788</b>	<b>5.33%</b>
<b>Total Operating Revenue:</b>		<b>188,337</b>	<b>205,247</b>	<b>182,643</b>	<b>223,528</b>	<b>212,788</b>	<b>264,144</b>	<b>264,144</b>	<b>18.17%</b>
<b>Revenue Total:</b>		<b>188,337</b>	<b>205,247</b>	<b>182,643</b>	<b>223,528</b>	<b>212,788</b>	<b>264,144</b>	<b>264,144</b>	<b>18.17%</b>

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>101 - District Attorney</b>									
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	654,588	657,304	726,557	784,623	821,378	809,622	809,622	3.19%
Temporary Employees	51101	0	0	13,049	6,000	6,000	6,000	6,000	0.00%
Overtime	51105	1,577	1,755	1,466	1,000	1,991	1,991	1,991	99.10%
Comp Time	51108	0	1,969	1,417	1,000	728	728	728	-27.20%
Payroll Sundry Account	51190	0	30	0	50	0	0	0	-100.00%
<b>Wages Subtotal:</b>		<b>656,165</b>	<b>661,058</b>	<b>742,489</b>	<b>792,673</b>	<b>830,097</b>	<b>818,341</b>	<b>818,341</b>	<b>3.24%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	295,696	47,158	54,019	57,304	63,502	62,603	62,603	9.25%
Health Insurance	51201	0	184,969	201,957	218,418	260,012	250,418	250,418	14.65%
Dental Insurance	51202	0	13,871	15,006	15,534	17,548	17,004	17,004	9.46%
Workers Compensation	51203	0	4,848	8,108	2,561	2,737	2,727	2,727	6.48%
Unemployment Comp	51204	7,313	13,642	0	0	0	0	0	0.00%
WI Retirement	51206	0	29,506	39,933	46,322	56,039	55,240	55,240	19.25%
Fringe Benefits Other	51207	0	3,146	3,487	3,784	4,189	4,129	4,129	9.12%
<b>Fringes Benefits Subtotal:</b>		<b>303,009</b>	<b>297,138</b>	<b>322,511</b>	<b>343,923</b>	<b>404,027</b>	<b>392,121</b>	<b>392,121</b>	<b>14.01%</b>
<b>Total Labor:</b>		<b>959,174</b>	<b>958,197</b>	<b>1,065,000</b>	<b>1,136,596</b>	<b>1,234,124</b>	<b>1,210,462</b>	<b>1,210,462</b>	<b>6.50%</b>
<b>Travel:</b>									
Registration Tuition	52001	1,339	778	1,415	2,400	2,400	2,400	2,400	0.00%
Automobile Allowance	52002	1,831	3,036	2,660	3,200	2,800	2,800	2,800	-12.50%
Meals	52005	197	433	674	500	500	500	500	0.00%
Lodging	52006	809	435	918	1,200	1,000	1,000	1,000	-16.67%
Other Travel Exp	52007	25	35	117	250	250	250	250	0.00%
Taxable Meals	52008	331	41	110	0	0	0	0	0.00%
<b>Travel Subtotal:</b>		<b>4,533</b>	<b>4,758</b>	<b>5,894</b>	<b>7,550</b>	<b>6,950</b>	<b>6,950</b>	<b>6,950</b>	<b>-7.95%</b>
<b>Total Travel:</b>		<b>4,533</b>	<b>4,758</b>	<b>5,894</b>	<b>7,550</b>	<b>6,950</b>	<b>6,950</b>	<b>6,950</b>	<b>-7.95%</b>

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>101 - District Attorney</b>									
<b>Capital Outlay:</b>									
Equipment	58004	17,771	0	0	0	0	0	0	0.00%
<b>Capital Outlay Subtotal:</b>		<b>17,771</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Capital:</b>		<b>17,771</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Office:</b>									
Office Supplies	53000	11,966	13,751	12,194	11,000	9,500	9,500	9,500	-13.64%
Stationery and Forms	53001	707	1,266	1,164	1,300	1,300	1,300	1,300	0.00%
Printing Supplies	53002	4,628	4,662	5,210	5,300	5,000	5,000	5,000	-5.66%
Postage and Box Rent	53004	58	294	354	450	500	500	500	11.11%
Computer Supplies	53005	0	275	171	250	150	150	150	-40.00%
Computer Software	53006	0	347	0	500	3,200	3,200	3,200	540.00%
Telephone	53008	8,002	3,300	3,019	2,300	5,000	5,000	5,000	117.39%
Telephone Supplies	53009	718	68	139	0	0	0	0	0.00%
Wireless	53012	3,715	9,743	9,424	10,000	12,000	12,000	12,000	20.00%
Voice and Data Cabling	53014	108	1,012	2,709	0	0	0	0	0.00%
<b>Office Subtotal:</b>		<b>29,903</b>	<b>34,719</b>	<b>34,383</b>	<b>31,100</b>	<b>36,650</b>	<b>36,650</b>	<b>36,650</b>	<b>17.85%</b>
<b>Operating:</b>									
Advertising	53500	39	542	(450)	1,000	500	500	500	-50.00%
Membership Dues	53502	4,303	4,661	4,648	5,000	5,300	5,300	5,300	6.00%
Food	53520	237	158	0	250	250	250	250	0.00%
Small Equipment	53522	2,311	13,035	3,957	8,734	6,000	6,000	6,000	-31.30%
Medical Supplies	53524	34	0	43	50	50	50	50	0.00%
Legal Fees	53530	5,435	503	75	250	50	50	50	-80.00%
Investigation Expense	53532	8,931	13,499	7,493	10,000	6,500	6,500	6,500	-35.00%
Witness Expense	53535	5,028	4,491	5,453	2,000	5,000	5,000	5,000	150.00%
Motor Fuel	53548	0	212	0	0	0	0	0	0.00%
Building Rental	53550	75,059	0	0	0	0	0	0	0.00%
State Special Charges	53563	0	0	14	0	0	0	0	0.00%
Other Miscellaneous	53568	0	13	0	0	0	0	0	0.00%
Small Equipment Technology	53580	0	643	2,769	0	0	0	0	0.00%
Print Duplicate	73003	16,907	17,686	21,590	15,000	15,000	15,000	15,000	0.00%

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>101 - District Attorney</b>									
Postage and Box Rent	73004	10,700	10,978	11,195	11,000	10,000	10,000	10,000	-9.09%
Motor Fuel	73548	5,733	5,308	5,341	5,500	5,500	5,500	5,500	0.00%
<b>Operating Subtotal:</b>		<b>134,718</b>	<b>71,728</b>	<b>62,127</b>	<b>58,784</b>	<b>54,150</b>	<b>54,150</b>	<b>54,150</b>	<b>-7.88%</b>
<b>Repairs &amp; Maint:</b>									
Sodium Chloride	54002	0	24	0	0	0	0	0	0.00%
Maintenance Equipment	54022	1,175	3,495	2,749	1,500	2,100	2,100	2,100	40.00%
Maintenance Vehicles	54023	0	378	1,181	0	400	400	400	100.00%
Equipment Repairs	54029	300	409	675	750	800	800	800	6.67%
Equipment Repairs	74029	363	396	363	400	330	330	330	-17.50%
<b>Repairs &amp; Maint Subtotal:</b>		<b>1,838</b>	<b>4,702</b>	<b>4,968</b>	<b>2,650</b>	<b>3,630</b>	<b>3,630</b>	<b>3,630</b>	<b>36.98%</b>
<b>Utilities:</b>									
Power and Light	54701	9,817	0	0	0	0	0	0	0.00%
<b>Utilities Subtotal:</b>		<b>9,817</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Contractual Services:</b>									
Legal Services	55001	40	40	0	100	100	100	100	0.00%
Vehicle Repairs	55005	1,457	237	961	500	750	750	750	50.00%
Transcription Services	55009	3,899	4,353	6,029	4,000	3,000	3,000	3,000	-25.00%
Professional Service	55014	22,155	10,396	13,036	10,000	200	22,200	22,200	122.00%
Building Rental	55042	24,182	14,090	0	0	0	0	0	0.00%
Medical and Dental	75000	41,846	45,211	0	0	0	0	0	0.00%
<b>Contractual Services Subtotal:</b>		<b>93,579</b>	<b>74,326</b>	<b>20,026</b>	<b>14,600</b>	<b>4,050</b>	<b>26,050</b>	<b>26,050</b>	<b>78.42%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	76000	6,432	6,420	8,688	8,683	7,108	7,108	7,108	-18.14%
<b>Insurance Expenses Subtotal:</b>		<b>6,432</b>	<b>6,420</b>	<b>8,688</b>	<b>8,683</b>	<b>7,108</b>	<b>7,108</b>	<b>7,108</b>	<b>-18.14%</b>
<b>Total Other Operating:</b>		<b>276,287</b>	<b>191,896</b>	<b>130,193</b>	<b>115,817</b>	<b>105,588</b>	<b>127,588</b>	<b>127,588</b>	<b>10.16%</b>
<b>Expense Total:</b>		<b>1,257,764</b>	<b>1,154,850</b>	<b>1,201,087</b>	<b>1,259,963</b>	<b>1,346,662</b>	<b>1,345,000</b>	<b>1,345,000</b>	<b>6.75%</b>
<b>District Attorney Net/(Levy):</b>		<b>(1,069,427)</b>	<b>(949,602)</b>	<b>(1,018,445)</b>	<b>(1,036,435)</b>	<b>(1,133,874)</b>	<b>(1,080,856)</b>	<b>(1,080,856)</b>	<b>4.29%</b>

# CLERK OF COURTS & COURTS

General Fund – Organization: 1130 to 1149  
2015 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 the 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:

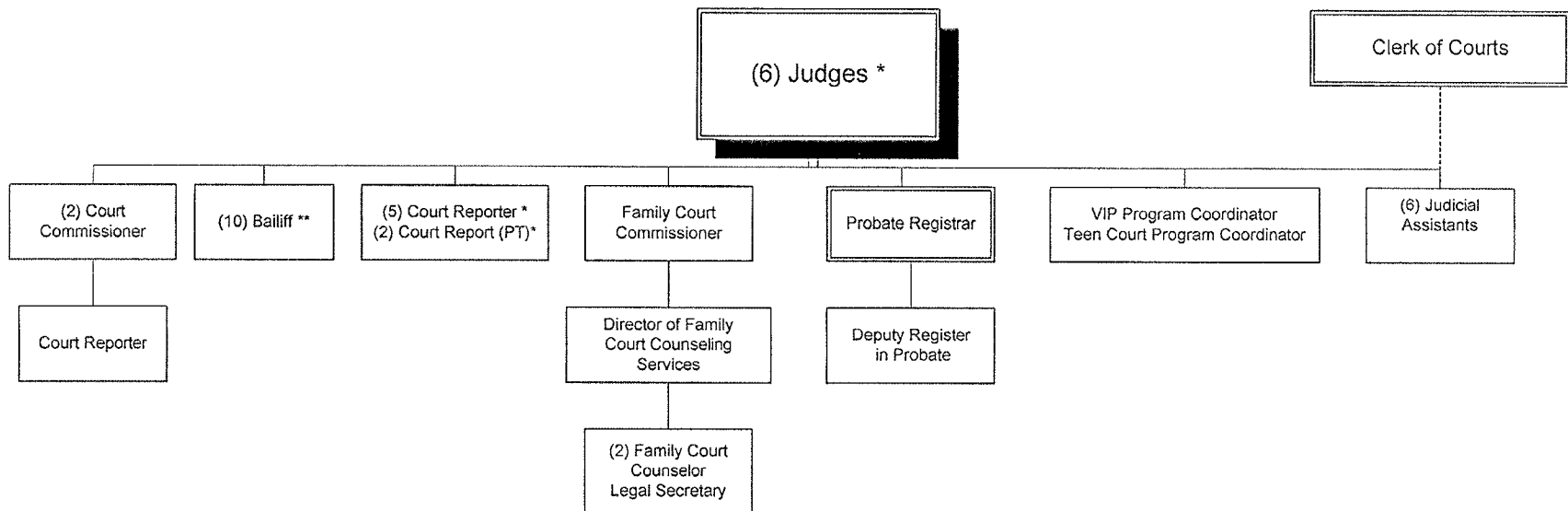
**CLERK OF COURTS:** The Clerk of Courts is a constitutional office that provides support to the Courts and is responsible for the record keeping of all official court records. Additionally, the Clerk is responsible for jury management, exhibit management, budgeting for the courts and related functions, 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.

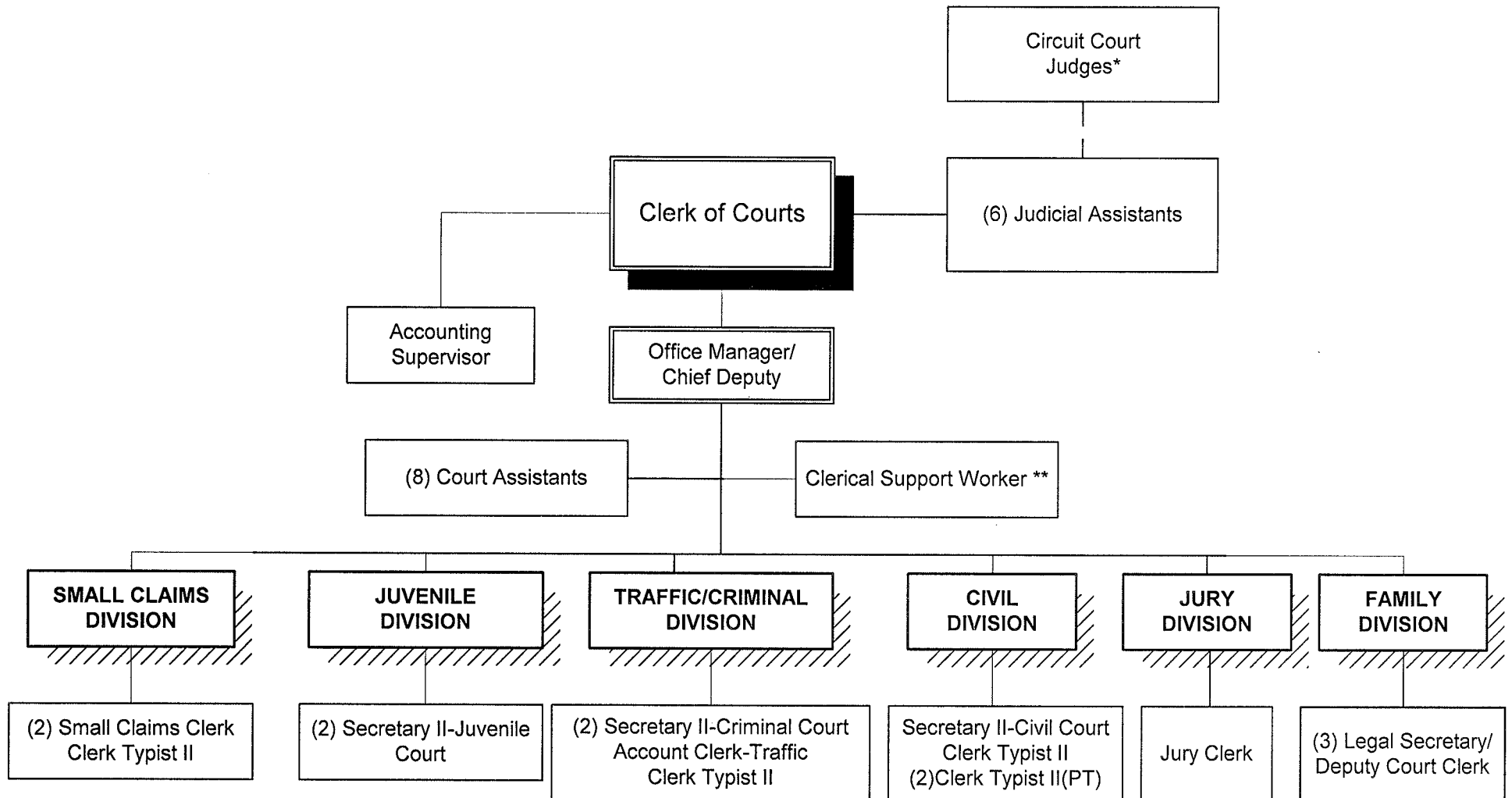
**COURTS:** Provide for the dispensation of justice in all legal matters brought before them.

# CIRCUIT COURTS



\* State Employee  
 \*\* Unclassified Employee

# CLERK OF COURTS



\* State Employee  
 \*\* Unclassified Employee

# CLERK OF COURTS & COURTS

Department: 100-130 To 149 Funds: General Fund  
2015 BUDGET NARRATIVE

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

TELEPHONE: 236-4849

## 2014 ACCOMPLISHMENTS:

1. Increased scanning to multiple case types to increase efficiency in the courts and decrease long-term storage costs.
2. Increased revenue from the State for work done for the Child Support agency by tracking copy requests on those case types.
3. Purged many old cases onsite and at storage after reviewing retention periods to make space for new filings.
4. Held a training session for the Winnebago County Bar Association and their staff to show them how to use e-filing.
5. The Judges continue to attempt 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 are a less expensive alternative than in-court interpreters.
6. Continue to work with Facilities to get better signage and clean up public areas to make the Courthouse more public-friendly.
7. Continue to increase and encourage the usage of video conferencing with the Sheriff's Office and other agencies. This drives the cost down for the Sheriff's Office for transport while also making the Courthouse a safer place.
8. The Judges moved to a different method of online research which will decrease the money needed for subscriptions.
9. Worked with Forward Services, a non profit that helps people enter the work force. The office had unpaid interns get practical experience to build their resume. This not only benefited the interns but also benefited our office as they did work that allows us to scan faster.
10. The Clerk of Courts office is now scanning in all traffic citations and forfeitures so that the Courts may hold paperless Traffic Court. This cuts down the amount of space the office needs, while also making Court more efficient.
11. Worked with the DA's office on old warrant cases to be able to close the cases and cancel the warrant if necessary.
12. The Courts are attempting to request fewer jurors for jury duty to help drive down costs and be more public friendly.
13. The Clerk of Courts worked on a large scale storage project off-site to clean up a building with old records to make space for current growth.
14. The Judges had a half-day Bailiff training to help create efficiency in Court and increase safety in the Courthouse.

15. Piloted a program for a kiosk to be installed for petitioners, in order for them to send information to the Sheriff's Office for service (rather than drive there) when restraining orders are granted. This increases the safety for the petitioner as well as saves them time.
16. Consolidated the mail system in the office into a one stop drop off and pick up for staff to increase efficiency for the office and Courts.
17. Worked with the Register of Deeds to create a process to ensure name changes were being filed in their office due to the fact the public is requesting this information in order to obtain their new State ID from the DMV.
18. Created team coverage among the Court Assistants to ensure proper Court coverage for the Commissioners. This allowed for cross-training and coverage in times where staff is on vacation or leave. This includes each Branch is now responsible for their Courts appeals.

#### **2015 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 as e-filing is likely to become mandatory in the next few years.
3. To have the DA's office and Child Support Agency electronically file their cases with the Court.
4. To continue to review and cut costs in association with jurors summonsed for trial.
5. To finish the 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.
6. Continue 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.
7. 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.
8. 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).
9. Increase scanning even more to decrease long-term storage costs and potential costs of a relocation of the office.
10. To accommodate those with hearing impairments with equal access to justice.
11. To obtain a Paternity Clerk, the position will be funded by a Co-Op Agreement with the Child Support Agency in order to increase efficiencies and communication between the Clerk of Courts office, the Family Commissioner and the Child Support Agency.
12. Work with the local agencies and the Courts to evaluate the effectiveness of County funded programs.

# CLERK OF COURTS AND COURTS

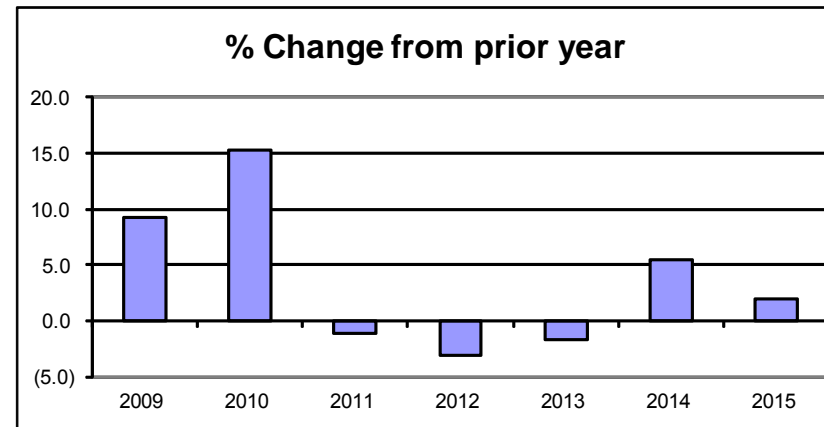
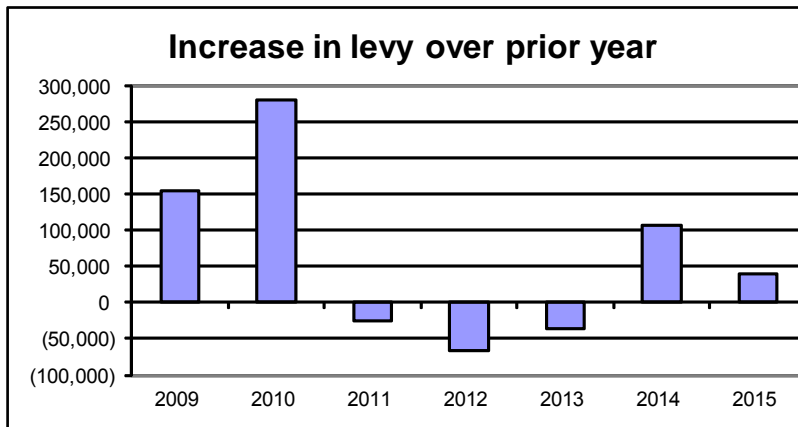
## 2015 BUDGET NARRATIVE HIGHLIGHTS

### DEPARTMENT STAFFING:

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Full Time	41	41	42	42	43	43	43	44	44	44
Part Time	3	2	2	2	2	2	2	2	2	2
Total	44	43	44	44	45	45	45	46	46	46

The following changes occurred in the department staffing table; a decrease of a Court Commissioner in the Family Court Commissioner office, a decrease of a Family Court Counselor in the Family Court Counseling office, an increase of a Legal Secretary/Deputy Court Clerk in the Family Court Commissioner office, and an increase of a Court Commissioner in the Circuit Courts office..

**COUNTY LEVY:** The tax levy for 2015 is \$2,145,899, an increase of \$40,641 or 1.9% over 2014.



## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Clerk of Courts

Account	Amount	Description
<b>Significant changes from 2014</b>		
<b>Tax Levy 2014</b>	<b>\$ 2,105,258</b>	
<b>Revenue Changes - impact on levy:</b>		
WI Children and Families	(50,400)	Increased revenue from the Child Support Agency in order to fund positions for paternity cases and child support cases.
WI Dept of Justice	(18,089)	Increase in court grant from the State of Wisconsin for July payment.
County Fines	20,000	Decrease in diversion program by the District Attorney's office. Defendants are going through programming at the District Attorney's office precharge, which results in not receiving any fines from the defendants.
State Fines	17,000	Decrease based on historic trends of decreasing state fine revenue and the amounts that the County Clerk's office has collected year to date.
Municipal Forfeiture	(26,000)	This account was just created in the middle of 2013 to separate this revenue from Other Fees. The budget was figured by using a six month actual for the end of 2013 and the beginning of 2014, giving a full year of actuals to base the 2015 budget amount on.
Other Fees	105,000	Decrease based on moving other revenue categories to new accounts.
Mediation	10,000	Decrease based on moving other revenue categories to new accounts.
Search Notice Fees	(6,500)	This account was just created in the middle of 2013 to separate this revenue from Other Fees. The budget was figured by using a six month actual for the end of 2013 and the beginning of 2014, giving a full year of actuals to base the 2015 budget amount on.
Custody Study	(16,000)	These accounts were created to separate out the revenue from the Other Fees account to offer a more detailed tracking of types of revenue for the court offices.
Payment Plan Fees	(5,000)	
Restitution 5 Percent	(3,000)	
Passport Fee	(22,000)	
Witness Fees Reimbursed	(3,000)	
Family Court Counseling	(6,000)	Increase comes from moving money from the Client Cost Share Fee revenue account.
Interest Investments	4,000	Decrease based on interest revenue projected decline.

## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Clerk of Courts

Account	Amount	Description
<b>Expense Changes - impact on levy:</b>		
Regular Pay	14,081	Normal increase in wages based on pay proposal for 2015.
Baliff and Matron	10,000	Increase based on 3 year history, half of 2012 expenses were coded to Other Per Diem. 2013 expenses were \$130,080 and only \$120,000 budgeted.
FICA Medicare	12,025	Increase based on regular pay increases and small increase in overtime.
Capital - Equipment	(5,000)	Decrease due to no new capital equipment needs for 2015.
Printing Supplies	4,055	Increase due to the increased need for printing supplies based on YTD and last year actual figures.
Small Equipment	4,435	Increase due to department needs for hearing equipment and scanners for e-filing.
Jury Expense	(5,000)	Decrease in trials and Judges are calling in less jurors for jury duty.
Postage and Box Rent	4,500	Increase in change of venues, appeals, and mailings charged by the General Services department.
Legal Services	(13,750)	Decrease in appointment of legal counsel (i.e., criminal case filings are down).
Professional Service	4,311	Increase in scanning which results in increased shredding needs by a professional service. The County no longer offers an internal shredding service, so outsourcing this service is the only option.
<b>Other small changes</b>	10,973	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Tax Levy 2015</b>	<b>\$ 2,145,899</b>	

**Financial Summary**  
**Clerk of Courts and Courts**

<b>Items</b>	<b>2014 8-Month Actual</b>	<b>2014 12-Month Estimate</b>	<b>2014 Adopted Budget</b>	<b>2014 Adjusted Budget</b>	<b>2015 Adopted Budget</b>
Total Revenues	1,177,854	1,856,184	2,026,019	2,026,019	2,020,608
Labor	2,007,638	3,091,561	3,068,020	3,068,020	3,115,978
Travel	4,948	15,402	13,188	13,188	13,180
Capital	-	5,000	5,000	5,000	-
Other Expenditures	546,203	935,846	1,045,069	1,045,069	1,037,349
Total Expenditures	2,558,789	4,047,809	4,131,277	4,131,277	4,166,507
Levy			2,105,258	2,105,258	2,145,899

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>130 - Courts</b>									
<b>Revenue</b>									
<b>Intergov Rev:</b>									
WI Children and Families	42005	57,958	56,402	50,243	51,000	101,400	101,400	101,400	98.82%
WI Dept of Justice	42018	592,374	597,827	586,958	594,019	612,108	612,108	612,108	3.05%
<b>Intergov Rev Subtotal:</b>		<b>650,332</b>	<b>654,229</b>	<b>637,201</b>	<b>645,019</b>	<b>713,508</b>	<b>713,508</b>	<b>713,508</b>	<b>10.62%</b>
<b>Licenses:</b>									
Marriage Licenses	44000	28,890	28,800	31,200	28,800	27,000	27,000	27,000	-6.25%
Occupational Drivers Licenses	44005	980	580	700	700	600	600	600	-14.29%
<b>Licenses Subtotal:</b>		<b>29,870</b>	<b>29,380</b>	<b>31,900</b>	<b>29,500</b>	<b>27,600</b>	<b>27,600</b>	<b>27,600</b>	<b>-6.44%</b>
<b>Fines and Permits:</b>									
County Fines	44100	190,579	196,472	172,716	190,000	170,000	170,000	170,000	-10.53%
State Fines	44101	250,758	285,551	265,577	280,000	263,000	263,000	263,000	-6.07%
Municipal Forfeiture	44109	0	0	20,195	0	26,000	26,000	26,000	100.00%
<b>Fines and Permits Subtotal:</b>		<b>441,337</b>	<b>482,022</b>	<b>458,488</b>	<b>470,000</b>	<b>459,000</b>	<b>459,000</b>	<b>459,000</b>	<b>-2.34%</b>
<b>Public Services:</b>									
Probate Fees	45001	51,310	50,855	50,606	48,000	50,000	50,000	50,000	4.17%
Other Fees	45002	468,705	491,189	419,927	485,000	380,000	380,000	380,000	-21.65%
Forms Copies Etc	45003	30,796	29,583	33,482	30,000	28,000	28,000	28,000	-6.67%
Support Filing Applic	45006	3,790	3,330	2,870	3,300	2,700	2,700	2,700	-18.18%
Mediation	45007	44,964	11,516	23,393	30,000	20,000	20,000	20,000	-33.33%
Search Notice Fees	45008	1,337	1,258	6,135	2,500	9,000	9,000	9,000	260.00%
Legal Fees Reimbursed	45026	141,011	123,357	138,624	135,000	135,000	135,000	135,000	0.00%
Client Cost Shares Fees	45035	30,737	26,513	31,349	26,500	22,300	22,300	22,300	-15.85%
Other Public Charges	45057	6,604	26,798	34,454	27,000	27,000	27,000	27,000	0.00%
Custody Study	45070	0	0	13,420	0	16,000	16,000	16,000	100.00%
Payment Plan Fees	45072	0	0	4,320	0	5,000	5,000	5,000	100.00%
Restitution 5 Percent	45073	0	0	1,044	0	3,000	3,000	3,000	100.00%
Passport Fee	45075	0	0	14,275	0	22,000	22,000	22,000	100.00%
Witness Fees Reimbursed	45077	0	0	1,183	0	3,000	3,000	3,000	100.00%
Juvenile Legal Fees Reimbursed	45078	0	0	756	0	2,500	2,500	2,500	100.00%
<b>Public Services Subtotal:</b>		<b>779,253</b>	<b>764,398</b>	<b>775,839</b>	<b>787,300</b>	<b>725,500</b>	<b>725,500</b>	<b>725,500</b>	<b>-7.85%</b>

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>130 - Courts</b>									
<b>Intergov Services:</b>									
Family Court Counseling	43000	9,293	11,691	15,014	12,000	18,000	18,000	18,000	50.00%
Cost Share Municipalities	43016	926	635	840	0	0	0	0	0.00%
<b>Intergov Services Subtotal:</b>		<b>10,219</b>	<b>12,326</b>	<b>15,855</b>	<b>12,000</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>	<b>50.00%</b>
<b>Interfund Revenue:</b>									
Professional Services	63002	5,000	5,000	0	0	0	0	0	0.00%
<b>Interfund Revenue Subtotal:</b>		<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Operating Revenue:</b>		<b>1,916,010</b>	<b>1,947,354</b>	<b>1,919,282</b>	<b>1,943,819</b>	<b>1,943,608</b>	<b>1,943,608</b>	<b>1,943,608</b>	<b>-0.01%</b>
<b>Interest:</b>									
Interest Investments	48000	76,510	79,226	77,842	81,000	77,000	77,000	77,000	-4.94%
<b>Interest Subtotal:</b>		<b>76,510</b>	<b>79,226</b>	<b>77,842</b>	<b>81,000</b>	<b>77,000</b>	<b>77,000</b>	<b>77,000</b>	<b>-4.94%</b>
<b>Misc Revenues:</b>									
Other Miscellaneous Revenues	48109	1,404	1,071	805	1,200	0	0	0	-100.00%
<b>Misc Revenues Subtotal:</b>		<b>1,404</b>	<b>1,071</b>	<b>805</b>	<b>1,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>
<b>Total Non-Operating Revenue:</b>		<b>77,915</b>	<b>80,297</b>	<b>78,647</b>	<b>82,200</b>	<b>77,000</b>	<b>77,000</b>	<b>77,000</b>	<b>-6.33%</b>
<b>Revenue Total:</b>		<b>1,993,925</b>	<b>2,027,651</b>	<b>1,997,929</b>	<b>2,026,019</b>	<b>2,020,608</b>	<b>2,020,608</b>	<b>2,020,608</b>	<b>-0.27%</b>
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	2,019,164	1,940,512	2,017,090	2,050,563	2,064,644	2,064,644	2,064,644	0.69%
Temporary Employees	51101	0	6,105	11,477	18,000	18,000	18,000	18,000	0.00%
Bailiff And Matron	51104	127,120	62,733	130,080	120,000	130,000	130,000	130,000	8.33%
Overtime	51105	6,210	7,850	3,081	7,205	9,398	9,398	9,398	30.44%
Other Per Diem	51107	0	63,920	(560)	0	0	0	0	0.00%
Comp Time	51108	0	3,942	3,444	4,000	4,000	4,000	4,000	0.00%
Payroll Sundry Account	51190	0	93	890	0	0	0	0	0.00%
<b>Wages Subtotal:</b>		<b>2,152,494</b>	<b>2,085,155</b>	<b>2,165,501</b>	<b>2,199,768</b>	<b>2,226,042</b>	<b>2,226,042</b>	<b>2,226,042</b>	<b>1.19%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>130 - Courts</b>									
<b>Fringes Benefits:</b>									
FICA Medicare	51200	935,210	149,215	158,396	148,735	160,042	160,760	160,760	8.08%
Health Insurance	51201	0	495,781	495,481	529,657	533,342	533,342	533,342	0.70%
Dental Insurance	51202	0	33,610	36,375	36,926	39,703	39,703	39,703	7.52%
Workers Compensation	51203	0	10,150	14,051	3,961	3,266	3,356	3,356	-15.27%
Unemployment Comp	51204	15,839	1,352	814	0	0	0	0	0.00%
WI Retirement	51206	0	108,173	128,561	137,369	141,591	142,246	142,246	3.55%
Fringe Benefits Other	51207	0	11,054	9,359	10,141	10,529	10,529	10,529	3.83%
Fringe Benefit- OT Temp	51208	0	0	0	1,463	1,463	0	0	-100.00%
<b>Fringes Benefits Subtotal:</b>		<b>951,049</b>	<b>809,335</b>	<b>843,038</b>	<b>868,252</b>	<b>889,936</b>	<b>889,936</b>	<b>889,936</b>	<b>2.50%</b>
<b>Total Labor:</b>		<b>3,103,544</b>	<b>2,894,490</b>	<b>3,008,539</b>	<b>3,068,020</b>	<b>3,115,978</b>	<b>3,115,978</b>	<b>3,115,978</b>	<b>1.56%</b>
<b>Travel:</b>									
Registration Tuition	52001	1,071	2,226	2,269	4,100	3,968	3,968	3,968	-3.22%
Automobile Allowance	52002	3,931	4,867	4,793	4,158	5,115	5,115	5,115	23.02%
Meals	52005	196	224	454	1,710	1,161	1,161	1,161	-32.11%
Lodging	52006	1,406	1,362	1,570	3,190	2,936	2,936	2,936	-7.96%
Other Travel Exp	52007	0	25	34	30	0	0	0	-100.00%
Taxable Meals	52008	40	89	251	0	0	0	0	0.00%
<b>Travel Subtotal:</b>		<b>6,644</b>	<b>8,794</b>	<b>9,371</b>	<b>13,188</b>	<b>13,180</b>	<b>13,180</b>	<b>13,180</b>	<b>-0.06%</b>
<b>Total Travel:</b>		<b>6,644</b>	<b>8,794</b>	<b>9,371</b>	<b>13,188</b>	<b>13,180</b>	<b>13,180</b>	<b>13,180</b>	<b>-0.06%</b>
<b>Capital Outlay:</b>									
Equipment	58004	0	0	0	5,000	0	0	0	-100.00%
<b>Capital Outlay Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>
<b>Total Capital:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>
<b>Office:</b>									
Office Supplies	53000	16,058	15,518	8,455	14,505	12,475	12,475	12,475	-14.00%
Stationery and Forms	53001	12,544	11,232	5,508	12,430	11,080	11,080	11,080	-10.86%

# **Winnebago County** **Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>130 - Courts</b>									
Printing Supplies	53002	6,634	7,322	13,511	9,630	13,685	13,685	13,685	42.11%
Postage and Box Rent	53004	1,643	2,001	2,150	2,270	2,410	2,410	2,410	6.17%
Computer Supplies	53005	0	0	59	0	0	0	0	0.00%
Telephone	53008	14,415	6,307	8,163	7,150	6,310	6,310	6,310	-11.75%
Telephone Supplies	53009	0	0	58	120	0	0	0	-100.00%
Long Distance	53011	0	0	0	0	10	10	10	100.00%
Voice and Data Cabling	53014	0	358	308	540	540	540	540	0.00%
<b>Office Subtotal:</b>		<b>51,293</b>	<b>42,737</b>	<b>38,211</b>	<b>46,645</b>	<b>46,510</b>	<b>46,510</b>	<b>46,510</b>	<b>-0.29%</b>
<b>Operating:</b>									
Advertising	53500	12	60	33	60	0	0	0	-100.00%
Subscriptions	53501	9,854	6,333	6,204	5,790	5,690	5,690	5,690	-1.73%
Membership Dues	53502	2,270	1,550	2,078	2,395	2,350	2,350	2,350	-1.88%
Publish Legal Notices	53503	99	75	22	200	200	200	200	0.00%
Food	53520	41	0	0	0	0	0	0	0.00%
Small Equipment	53522	24,734	7,914	3,895	1,325	6,010	6,010	6,010	353.58%
Other Operating Supplies	53533	9,529	840	370	1,000	1,000	1,000	1,000	0.00%
Witness Expense	53535	14,881	8,206	8,037	15,760	14,730	14,730	14,730	-6.54%
Jury Expense	53536	105,298	127,703	137,148	133,000	128,000	128,000	128,000	-3.76%
Interpreter Fees	53537	29,458	39,296	33,304	35,900	36,400	36,400	36,400	1.39%
Small Equipment Technology	53580	270	820	392	820	700	700	700	-14.63%
Print Duplicate	73003	21,034	18,130	21,308	19,565	19,400	19,400	19,400	-0.84%
Postage and Box Rent	73004	63,617	62,783	67,386	64,150	68,650	68,650	68,650	7.01%
<b>Operating Subtotal:</b>		<b>281,096</b>	<b>273,711</b>	<b>280,178</b>	<b>279,965</b>	<b>283,130</b>	<b>283,130</b>	<b>283,130</b>	<b>1.13%</b>
<b>Repairs &amp; Maint:</b>									
Maintenance Equipment	54022	2,499	6,685	4,451	6,660	6,516	6,516	6,516	-2.16%
Equipment Repairs	54029	8,423	3,868	6,878	5,600	6,985	6,985	6,985	24.73%
Equipment Repairs	74029	1,056	1,023	924	924	991	991	991	7.25%
<b>Repairs &amp; Maint Subtotal:</b>		<b>11,978</b>	<b>11,577</b>	<b>12,253</b>	<b>13,184</b>	<b>14,492</b>	<b>14,492</b>	<b>14,492</b>	<b>9.92%</b>
<b>Contractual Services:</b>									
Medical and Dental	55000	214,207	167,820	208,099	187,000	187,000	187,000	187,000	0.00%
Legal Services	55001	407,783	371,279	367,974	417,000	403,250	403,250	403,250	-3.30%
Transcription Services	55009	7,043	6,339	6,915	8,400	8,200	8,200	8,200	-2.38%
Professional Service	55014	10,479	18,702	13,599	12,700	15,900	15,900	15,900	25.20%

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>130 - Courts</b>									
Collection Services	55015	267	0	50	1,000	0	0	0	-100.00%
Security Service	55028	77	231	50	900	0	0	0	-100.00%
Mediation Services	55038	70,417	65,000	59,583	65,500	65,000	65,000	65,000	-0.76%
<b>Contractual Services Subtotal:</b>		<b>710,271</b>	<b>629,372</b>	<b>656,271</b>	<b>692,500</b>	<b>679,350</b>	<b>679,350</b>	<b>679,350</b>	<b>-1.90%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	76000	13,128	11,460	12,708	12,775	13,867	13,867	13,867	8.55%
<b>Insurance Expenses Subtotal:</b>		<b>13,128</b>	<b>11,460</b>	<b>12,708</b>	<b>12,775</b>	<b>13,867</b>	<b>13,867</b>	<b>13,867</b>	<b>8.55%</b>
<b>Total Other Operating:</b>		<b>1,067,768</b>	<b>968,856</b>	<b>999,622</b>	<b>1,045,069</b>	<b>1,037,349</b>	<b>1,037,349</b>	<b>1,037,349</b>	<b>-0.74%</b>
<b>Expense Total:</b>		<b>4,177,956</b>	<b>3,872,140</b>	<b>4,017,532</b>	<b>4,131,277</b>	<b>4,166,507</b>	<b>4,166,507</b>	<b>4,166,507</b>	<b>0.85%</b>
<b>Courts Net/(Levy):</b>		<b>(2,184,031)</b>	<b>(1,844,489)</b>	<b>(2,019,602)</b>	<b>(2,105,258)</b>	<b>(2,145,899)</b>	<b>(2,145,899)</b>	<b>(2,145,899)</b>	<b>1.93%</b>

**CLERK OF COURTS AND COURTS  
PROGRAM BUDGETS**

NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2015 ADOPTED	2014 ADOPTED	2013 ADOPTED	2015 OVER 2014	2014 OVER 2013
Clerk of Courts Revenues	1130	1,738,190	3,186	-	281,154	2,022,530	1,795,908	2,022,530 (1,795,908)	1,926,875 (1,857,719)	1,878,445 (1,924,163)	5.0 (3.3)	2.6 (3.5)
Circuit Court I Revenues	1131	64,101	-	-	100,916	165,017	-	165,017 -	166,502 -	167,080 -	(0.9) N/A	(0.3) N/A
Circuit Court II Revenues	1132	50,025	175	-	100,339	150,539	-	150,539 -	170,097 -	168,356 -	(11.5) N/A	1.0 N/A
Circuit Court III Revenues	1133	67,160	-	-	105,938	173,098	-	173,098 -	174,113 -	174,823 -	(0.6) N/A	(0.4) N/A
Circuit Court IV Revenues	1134	75,310	-	-	100,340	175,650	-	175,650 -	177,078 -	174,215 -	(0.8) N/A	1.6 N/A
Circuit Court V Revenues	1135	66,073	-	-	104,932	171,005	-	171,005 -	167,586 -	164,971 -	2.0 N/A	1.6 N/A
Circuit Court VI Revenues	1136	63,195	-	-	100,662	163,857	-	163,857 -	164,628 -	161,768 -	(0.5) N/A	1.8 N/A
Teen Court Revenues	1140	77,476	1,069	-	1,670	80,215	300	80,215 (300)	78,035 (500)	73,812 (500)	2.8 (40.0)	5.7 0.0
VIP Revenues	1141	85,457	1,095	-	1,970	88,522	22,000	88,522 (22,000)	86,304 (26,000)	81,839 (27,050)	2.6 (15.4)	5.5 (3.9)
Family Court Commissioner Revenues	1142	214,926	1,275	-	83,916	300,117	101,400	300,117 (101,400)	297,022 (51,000)	319,738 (47,500)	1.0 98.8	(7.1) 7.4
Court Commissioner Revenues	1143	162,356	1,518	-	27,748	191,622	-	191,622 -	155,558 -	153,074 -	23.2 N/A	1.6 N/A
Law Library Revenues	1144	-	-	-	3,650	3,650	-	3,650 -	3,685 -	4,660 -	(0.9) N/A	(20.9) N/A
Probate Revenues	1146	146,131	514	-	13,450	160,095	-	160,095 -	156,850 -	154,394 -	2.1 N/A	1.6 N/A
Family Court Counseling Revenues	1149	305,578	4,348	-	10,664	320,590	101,000	320,590 (101,000)	406,944 (90,800)	404,676 (86,000)	(21.2) 11.2	0.6 5.6
<b>Grand Totals</b>		<u>3,115,978</u>	<u>13,180</u>	<u>-</u>	<u>1,037,349</u>	<u>4,166,507</u>	<u>2,020,608</u>	<u>2,145,899</u>	<u>2,105,258</u>	<u>1,996,638</u>	1.9	5.4

# SHERIFF'S OFFICE

General Fund – Organization: 1110 to 1120  
2015 BUDGET NARRATIVE

DEPARTMENT HEAD: John Matz  
LOCATION: Sheriff's Office  
4311 Jackson Street  
Oshkosh, WI 5901

TELEPHONE: 236-7300

## 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.

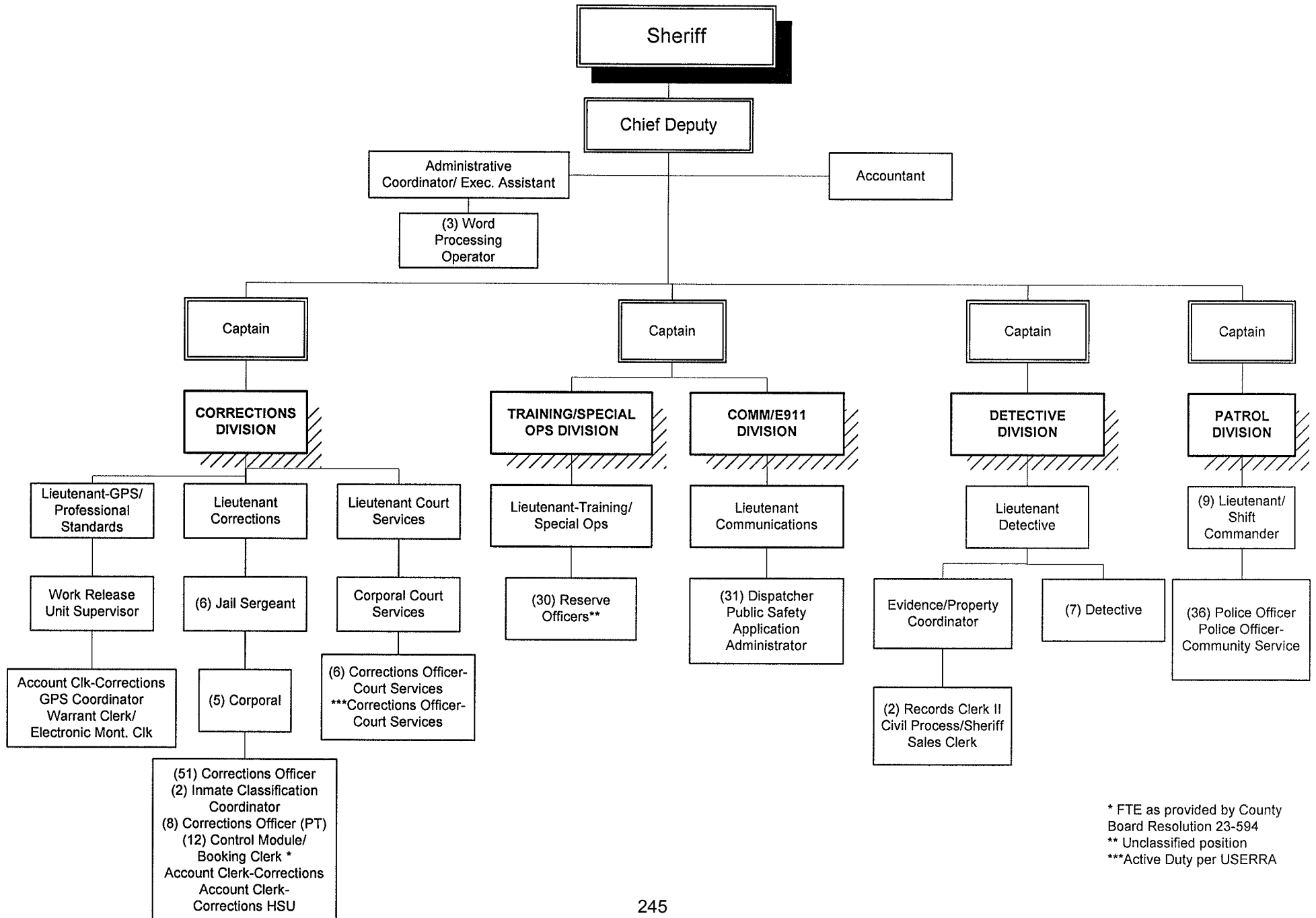
**PATROL:** Provide proactive law enforcement and protection services to the citizens of Winnebago County. Thoroughly investigate complaints and traffic crashes with fair and neutral application of state and local laws. Resolve calls for service and conflicts using problem solving strategies and mediation 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  
2015 BUDGET NARRATIVE**

**DEPARTMENT HEAD:** John Matz  
**LOCATION:** Sheriff's Office  
4311 Jackson Street  
Oshkosh, WI 54901

**TELEPHONE: 236-7300**

## **2014 ACCOMPLISHMENTS:**

1. Created a 24/7 drug pilot program that mirrors the alcohol program to address the growing population of drug users entering the criminal justice system.
2. Partnered with local jurisdictions to form a Drug Task Force to combat the heroin problem.
3. Delayed the need to expand the Sheriff's Office evidence storage by utilizing existing county storage buildings.
4. Acquired and trained two K9 units using Federal Grant money and donations to replace the existing dogs which are being retired.
5. Provided more efficient and effective investigations with the addition of two detectives and use of crime analyst reporting data.
6. Reinstated the Sheriff's Office Snow Patrol Unit to enhance recreational safety on frozen waterways and posted trails.
7. Completed WILEAG and ACA self-assessment phase of agency accreditation.
8. Contracted with an independent security authority to complete a courthouse security survey and recommend best practices.
9. Upgraded the Emergency Medical Dispatch software to provide more comprehensive service to 911 callers.
10. Worked closely with WI DOT to complete the US 41 construction project and provided a safe work zone for construction workers and motorists.

## **2015 GOALS & OBJECTIVES:**

1. Continue the 24/7 drug pilot program and slowly increase the number of enrolled participants.
2. Purchase and install a backscatter x-ray full body scanner in the jail to screen inmates for contraband upon entry into the facility.
3. Combat increased heroin use through proactive investigations with Drug Task Force.
4. Finalize the creation and training of a county-wide Child Abduction Response Team.
5. Upgrade (4) Sergeant positions to (4) Lieutenant positions to provide for more efficient operations.
6. Meet WILEAG professional standards and apply for accreditation.
7. Replace one aging marine unit and two marine unit motors to ensure safety on our waterways.
8. Purchase software and train crime analyst to complete computer diagnostic exams.

# SHERIFF

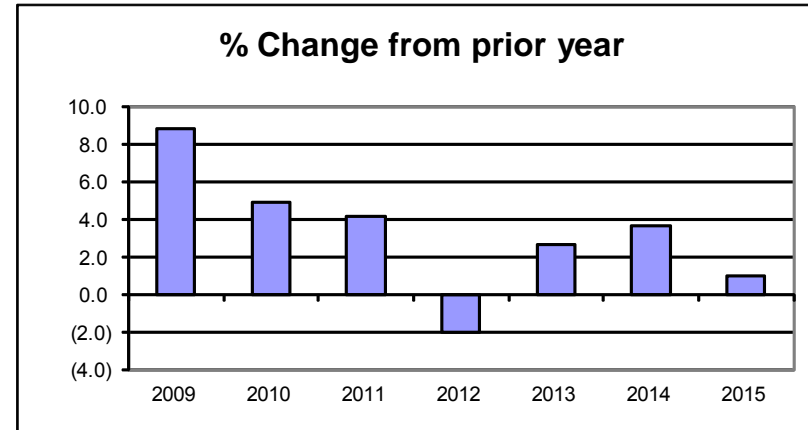
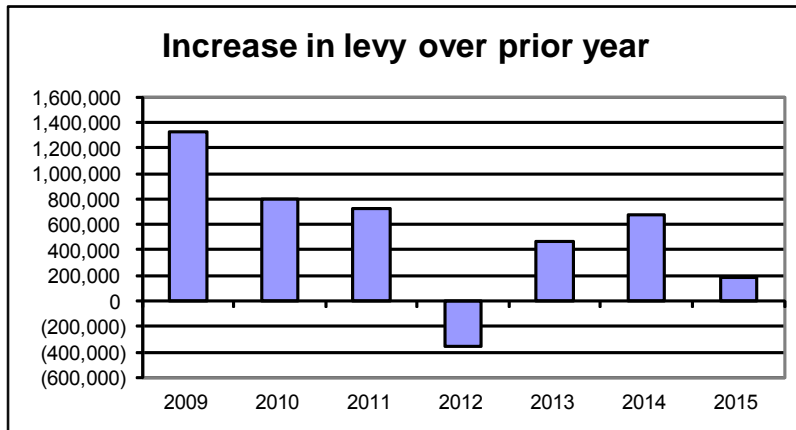
## 2015 BUDGET NARRATIVE HIGHLIGHTS

### DEPARTMENT STAFFING:

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Full Time	193	184	189	189	191	192	192	191	194	195
Part Time	1	0	0	4	4	8	8	8	8	8
Total	194	184	189	193	195	200	200	199	202	203

There is a reduction of one full time Sergeant-Detective position and four Sergeant-Patrol positions, an increase of four Lieutenant-Shift Commander positions and an increase of one Lieutenant- Detective position and an increase of one Master control/ Property/Record Clerk position in the department staffing table for 2015.

**COUNTY LEVY:** The tax levy for 2015 is \$18,942,367, an increase of \$180,904 or 1.0% over 2014.



## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Sheriff

Account	Amount	Description
<b>Significant changes from 2014</b>		
<b>Tax Levy 2014</b>	<b>\$ 18,761,463</b>	
<b>Revenue Changes - impact on levy:</b>		
WI Natural Resources	(13,467)	Increase based on an additional DNR Snow Patrol reimbursement.
Department of Transportation	128,000	Decrease based on loss of State DOT grants.
Other Fees	8,000	Decrease based on District Attorney Diversion program reimbursements.
Board of Prisoners (Public Services)	28,470	Decrease based on reduction of inmates on Huber release.
Monitoring Fees	11,710	Decrease based on 2013 actuals and current year-to-date actuals (decreasing trend).
Board of Prisoners (Intergov Services)	(44,572)	Increase based on additional contract inmates.
Incentives	3,340	Decrease based on reduction of inmate social security payments.
Sale of Property & Equipment	(19,000)	Increase based on switching over to use the Winnebago County Surplus site to sell vehicles and/or boats. Last year Sweeney Auction Associates was used and they charged us a percentage of the vehicle/boat sale.
<b>Expense Changes - impact on levy:</b>		
Regular pay	423,431	Normal increase in wages based on pay proposal for 2015.
FICA Medicare	118,610	Increase based on the Overtime and Temporary Employees FICA being broken into the FICA Medicare account in 2015. In 2014, it was budgeted in the Fringe Benefit - OT Temp account.
Dental Insurance	11,994	Increase based on the addition of one new full time position and a 2% premium increase for 2015.
WI Retirement	(363,594)	Decrease based on new employees having to contribute a higher percentage to their own Wisconsin Retirement account due to the Act 10/32.
Fringe Benefits Other	3,829	Increase of life insurance and long term disability based on the addition of one new full time position.
Fringe Benefit - OT Temp	(160,270)	Decrease based on the Overtime and Temporary Employees FICA being broken into the FICA Medicare account in 2015. In 2014, it was budgeted in the Fringe Benefit - OT Temp account.
Capital - Equipment	30,945	Increase based on the addition of boats and motors requested for capital in 2015.
Office Supplies	(7,850)	Decrease based on office furniture replacement being completed last year.

## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Sheriff

Account	Amount	Description
Telephone	(24,500)	Decrease based on a five (5) year history of telephone expenses and bringing the budget to historical data.
Wireless	15,000	Increase based on a five (5) year history of wireless expenses and bringing the budget to historical data.
Professional Supplies	8,533	Increase due to increases in ammunition costs.
Investigation Expense	8,000	Increase based on additional costs for drug investigations.
Motor Fuel	27,330	Increase based on a projected fuel increase (\$3.75/gallon) and the fuel needs for 2015 (roughly 78,784 gallons).
Equipment Repairs	(7,840)	Decrease based on a five (5) year history of equipment repair expenses and bringing the budget to historical levels.
Food Service	(11,695)	Decrease based on 2013 actuals and current year-to-date actuals (decreasing trend).
<b>Other small changes</b>	6,500	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Tax Levy 2015</b>	<b>\$ 18,942,367</b>	

## Financial Summary Sheriff

<b>Items</b>	<b>2014 8-Month Actual</b>	<b>2014 12-Month Estimate</b>	<b>2014 Adopted Budget</b>	<b>2014 Adjusted Budget</b>	<b>2015 Adopted Budget</b>
Total Revenues	1,694,165	2,869,000	2,797,755	2,854,571	2,687,872
Labor	10,582,599	16,992,445	16,973,031	16,973,031	17,011,660
Travel	49,521	86,067	80,254	80,254	81,645
Capital	433,639	570,014	503,399	540,854	534,344
Other Expenditures	2,525,073	4,057,152	4,002,534	4,018,895	4,002,590
Total Expenditures	13,590,832	21,705,678	21,559,218	21,613,034	21,630,239
Levy			18,761,463	18,758,463	18,942,367

# **Winnebago County** **Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>110 - Sheriff</b>									
<b>Revenue</b>									
<b>Intergov Rev:</b>									
WI Dept of Administration	42002	2,500	0	0	0	0	0	0	0.00%
Office of Justice Assistance	42003	39,674	1,900	6,540	2,000	1,900	1,900	1,900	-5.00%
WI Natural Resources	42009	36,356	45,788	35,748	39,848	53,315	53,315	53,315	33.80%
Dept of Transportation	42011	59,315	93,146	91,664	157,000	29,000	29,000	29,000	-81.53%
WI Dept of Health and Family S	42017	35,488	0	0	0	0	0	0	0.00%
WI Dept of Justice	42018	25,200	66,222	23,200	25,760	26,560	26,560	26,560	3.11%
<b>Intergov Rev Subtotal:</b>		<b>198,533</b>	<b>207,056</b>	<b>157,153</b>	<b>224,608</b>	<b>110,775</b>	<b>110,775</b>	<b>110,775</b>	<b>-50.68%</b>
<b>Fines and Permits:</b>									
Parking Violations	44103	3,405	3,400	5,455	6,000	6,000	6,000	6,000	0.00%
Drug Seizures	44104	4,934	564	1,376	500	500	500	500	0.00%
<b>Fines and Permits Subtotal:</b>		<b>8,339</b>	<b>3,964</b>	<b>6,831</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>0.00%</b>
<b>Public Services:</b>									
Other Fees	45002	131,331	39,604	68,891	50,200	42,200	42,200	42,200	-15.94%
Forms Copies Etc	45003	3,662	3,694	3,662	3,500	3,500	3,500	3,500	0.00%
Warrant Fees	45005	15,916	15,625	18,544	15,800	16,000	16,000	16,000	1.27%
Telephone	45009	147,647	165,418	178,817	300,000	295,000	295,000	295,000	-1.67%
Civil Process Fees	45019	220,987	159,887	185,734	160,000	160,000	160,000	160,000	0.00%
Board of Prisoners	45020	170,321	177,184	202,266	199,290	170,820	170,820	170,820	-14.29%
Restitution	45022	1,742	2,266	584	1,775	1,720	1,720	1,720	-3.10%
Police Services	45023	301,797	232,171	273,000	230,040	229,000	229,000	229,000	-0.45%
Photographic Revenue	45024	203	119	239	100	100	100	100	0.00%
Identification Cards	45025	25	0	0	50	0	0	0	-100.00%
Donations	45034	900	0	3,485	500	500	500	500	0.00%
Medical MA Co Pay	45043	19,316	17,289	16,587	16,000	16,000	16,000	16,000	0.00%
Monitoring Fees	45044	462,714	559,875	524,908	578,160	566,450	566,450	566,450	-2.03%
Concession Revenue	45050	86,842	110,176	116,863	115,000	115,000	115,000	115,000	0.00%
Other Public Charges	45057	1	0	0	0	0	0	0	0.00%
Intake Booking Fees	45063	74,313	78,166	77,450	74,000	75,000	75,000	75,000	1.35%
Damages to Monitor Equipment	45064	258	348	641	700	600	600	600	-14.29%
<b>Public Services Subtotal:</b>		<b>1,637,976</b>	<b>1,561,821</b>	<b>1,671,671</b>	<b>1,745,115</b>	<b>1,691,890</b>	<b>1,691,890</b>	<b>1,691,890</b>	<b>-3.05%</b>

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>110 - Sheriff</b>									
<b>Intergov Services:</b>									
Board of Prisoners	43006	761,157	744,138	729,557	606,086	650,658	650,658	650,658	7.35%
Police Service	43007	95,376	60,131	0	0	0	0	0	0.00%
Incentives	43009	0	18,200	16,600	20,740	17,400	17,400	17,400	-16.10%
Cost Share Municipalities	43016	52,513	53,957	55,194	162,206	159,149	159,149	159,149	-1.88%
<b>Intergov Services Subtotal:</b>		<b>909,046</b>	<b>876,426</b>	<b>801,351</b>	<b>789,032</b>	<b>827,207</b>	<b>827,207</b>	<b>827,207</b>	<b>4.84%</b>
<b>Total Operating Revenue:</b>		<b>2,753,894</b>	<b>2,649,267</b>	<b>2,637,006</b>	<b>2,765,255</b>	<b>2,636,372</b>	<b>2,636,372</b>	<b>2,636,372</b>	<b>-4.66%</b>
<b>Misc Revenues:</b>									
Sale Of Prop Equip	48104	45,930	29,330	36,956	30,000	49,000	49,000	49,000	63.33%
Other Miscellaneous Revenues	48109	2,071	1,880	383	2,500	2,500	2,500	2,500	0.00%
<b>Misc Revenues Subtotal:</b>		<b>48,001</b>	<b>31,210</b>	<b>37,339</b>	<b>32,500</b>	<b>51,500</b>	<b>51,500</b>	<b>51,500</b>	<b>58.46%</b>
<b>Total Non-Operating Revenue:</b>		<b>48,001</b>	<b>31,210</b>	<b>37,339</b>	<b>32,500</b>	<b>51,500</b>	<b>51,500</b>	<b>51,500</b>	<b>58.46%</b>
<b>Revenue Total:</b>		<b>2,801,896</b>	<b>2,680,476</b>	<b>2,674,345</b>	<b>2,797,755</b>	<b>2,687,872</b>	<b>2,687,872</b>	<b>2,687,872</b>	<b>-3.93%</b>
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	10,072,790	9,758,101	10,024,751	10,695,414	11,103,739	11,118,845	11,118,845	3.96%
Temporary Employees	51101	0	80,919	65,714	45,000	45,000	45,000	45,000	0.00%
Overtime	51105	795,777	620,346	949,572	708,888	705,988	706,644	706,644	-0.32%
Comp Time	51108	0	163,107	178,308	0	0	0	0	0.00%
Payroll Sundry Account	51190	0	1,306	5,852	0	0	0	0	0.00%
<b>Wages Subtotal:</b>		<b>10,868,567</b>	<b>10,623,779</b>	<b>11,224,197</b>	<b>11,449,302</b>	<b>11,854,727</b>	<b>11,870,489</b>	<b>11,870,489</b>	<b>3.68%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	5,175,363	751,145	837,611	789,483	906,887	908,093	908,093	15.02%
Health Insurance	51201	0	2,368,812	2,130,837	2,528,531	2,535,756	2,535,756	2,535,756	0.29%
Dental Insurance	51202	0	83,356	99,257	113,536	125,530	125,530	125,530	10.56%
Workers Compensation	51203	0	183,873	272,996	76,874	76,509	76,522	76,522	-0.46%
Unemployment Comp	51204	8,047	15,890	13,461	0	0	0	0	0.00%

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>110 - Sheriff</b>									
WI Retirement	51206	0	1,830,858	1,900,341	1,802,159	1,437,493	1,438,565	1,438,565	-20.18%
Fringe Benefits Other	51207	0	46,462	48,535	52,876	56,628	56,705	56,705	7.24%
Fringe Benefit- OT Temp	51208	0	0	0	160,270	0	0	0	-100.00%
<b>Fringes Benefits Subtotal:</b>		<b>5,183,410</b>	<b>5,280,396</b>	<b>5,303,039</b>	<b>5,523,729</b>	<b>5,138,803</b>	<b>5,141,171</b>	<b>5,141,171</b>	<b>-6.93%</b>
<b>Total Labor:</b>		<b>16,051,977</b>	<b>15,904,175</b>	<b>16,527,236</b>	<b>16,973,031</b>	<b>16,993,530</b>	<b>17,011,660</b>	<b>17,011,660</b>	<b>0.23%</b>
<b>Travel:</b>									
Registration Tuition	52001	47,994	49,547	70,340	56,514	55,815	55,815	55,815	-1.24%
Automobile Allowance	52002	1,206	330	1,233	1,100	1,100	1,100	1,100	0.00%
Commercial Travel	52004	1,173	680	1,971	2,150	3,150	3,150	3,150	46.51%
Meals	52005	4,629	2,465	8,457	10,993	10,983	10,983	10,983	-0.09%
Lodging	52006	15,263	7,023	13,341	9,237	10,337	10,337	10,337	11.91%
Other Travel Exp	52007	653	99	1,534	260	260	260	260	0.00%
Taxable Meals	52008	5,028	3,520	4,515	0	0	0	0	0.00%
<b>Travel Subtotal:</b>		<b>75,948</b>	<b>63,664</b>	<b>101,391</b>	<b>80,254</b>	<b>81,645</b>	<b>81,645</b>	<b>81,645</b>	<b>1.73%</b>
<b>Total Travel:</b>		<b>75,948</b>	<b>63,664</b>	<b>101,391</b>	<b>80,254</b>	<b>81,645</b>	<b>81,645</b>	<b>81,645</b>	<b>1.73%</b>
<b>Capital Outlay:</b>									
Equipment	58004	449,308	342,471	410,174	503,399	534,344	534,344	534,344	6.15%
<b>Capital Outlay Subtotal:</b>		<b>449,308</b>	<b>342,471</b>	<b>410,174</b>	<b>503,399</b>	<b>534,344</b>	<b>534,344</b>	<b>534,344</b>	<b>6.15%</b>
<b>Total Capital:</b>		<b>449,308</b>	<b>342,471</b>	<b>410,174</b>	<b>503,399</b>	<b>534,344</b>	<b>534,344</b>	<b>534,344</b>	<b>6.15%</b>
<b>Office:</b>									
Office Supplies	53000	12,905	13,022	12,910	21,000	13,150	13,150	13,150	-37.38%
Stationery and Forms	53001	2,665	1,149	1,444	2,700	2,700	2,700	2,700	0.00%
Printing Supplies	53002	12,215	13,394	11,994	13,550	13,550	13,550	13,550	0.00%
Print Duplicate	53003	364	899	533	775	650	650	650	-16.13%
Postage and Box Rent	53004	575	736	242	500	450	450	450	-10.00%
Computer Supplies	53005	1,410	575	797	2,950	2,950	2,950	2,950	0.00%
Computer Software	53006	692	0	12,012	10,410	12,570	12,570	12,570	20.75%

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>110 - Sheriff</b>									
Microfilming Supplies	53007	0	0	1	0	0	0	0	0.00%
Telephone	53008	127,756	98,042	96,010	124,500	100,000	100,000	100,000	-19.68%
Telephone Supplies	53009	14	692	209	1,000	1,000	1,000	1,000	0.00%
Long Distance	53011	0	0	265	0	0	0	0	0.00%
Wireless	53012	9,773	26,126	28,495	18,500	33,500	33,500	33,500	81.08%
Pagers	53013	653	387	90	500	100	100	100	-80.00%
Voice and Data Cabling	53014	216	317	1,974	500	2,000	2,000	2,000	300.00%
<b>Office Subtotal:</b>		<b>169,237</b>	<b>155,338</b>	<b>166,975</b>	<b>196,883</b>	<b>182,620</b>	<b>182,620</b>	<b>182,620</b>	<b>-7.25%</b>
<b>Operating:</b>									
Advertising	53500	48	336	0	500	500	500	500	0.00%
Subscriptions	53501	552	621	873	875	900	900	900	2.86%
Membership Dues	53502	2,961	2,699	3,038	1,950	2,780	2,780	2,780	42.56%
Photo Processing	53504	12	13	91	0	0	0	0	0.00%
Household Supplies	53516	220	8	3	50	50	50	50	0.00%
Uniforms Tools Allowance	53517	113,458	103,568	102,108	142,170	144,395	144,395	144,395	1.57%
Professional Supplies	53518	85,079	89,343	100,892	96,201	104,734	104,734	104,734	8.87%
Food	53520	982	1,234	2,901	1,000	1,000	1,000	1,000	0.00%
Small Equipment	53522	57,998	92,142	78,010	106,143	107,249	107,249	107,249	1.04%
Medical Supplies	53524	848	1,822	594	7,400	6,400	6,400	6,400	-13.51%
Investigation Expense	53532	24,766	22,299	15,172	21,800	29,800	29,800	29,800	36.70%
Automobile Allowance-Other	53538	12	0	0	0	0	0	0	0.00%
Auto Allowance Taxable	53546	57	0	0	0	0	0	0	0.00%
Motor Fuel	53548	257,231	254,758	230,651	268,110	295,440	295,440	295,440	10.19%
Equipment Rental	53551	14,130	0	0	0	0	0	0	0.00%
Other Rents and Leases	53552	5,400	4,100	3,191	7,000	7,000	7,000	7,000	0.00%
Operating Licenses Fees	53553	1,088	161	65	5,000	5,000	5,000	5,000	0.00%
Operating Grants	53565	90,979	90,979	96,462	90,979	90,979	90,979	90,979	0.00%
Spec Service Awards	53566	0	0	710	0	0	0	0	0.00%
Small Equipment Technology	53580	0	4,451	4,931	1,000	0	0	0	-100.00%
Print Duplicate	73003	47,090	40,238	43,100	41,500	43,500	43,500	43,500	4.82%
Postage and Box Rent	73004	7,537	6,488	6,803	9,050	8,700	8,700	8,700	-3.87%
Legal Fees	73041	1,140	0	0	0	0	0	0	0.00%
<b>Operating Subtotal:</b>		<b>711,589</b>	<b>715,259</b>	<b>689,597</b>	<b>800,728</b>	<b>848,427</b>	<b>848,427</b>	<b>848,427</b>	<b>5.96%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>110 - Sheriff</b>									
<b>Repairs &amp; Maint:</b>									
Small Hardware	54008	224	559	265	450	450	450	450	0.00%
Lubricants	54016	717	512	984	1,010	1,092	1,092	1,092	8.12%
Tires Batteries	54018	15,218	13,810	12,649	17,500	17,675	17,675	17,675	1.00%
Maintenance Equipment	54022	6,879	18,805	13,352	18,000	18,000	18,000	18,000	0.00%
Equipment Repairs	54029	68,920	55,913	42,360	87,565	79,725	79,725	79,725	-8.95%
Equipment Repairs	74029	4,521	4,554	4,818	4,983	5,000	5,000	5,000	0.34%
<b>Repairs &amp; Maint Subtotal:</b>		<b>96,479</b>	<b>94,153</b>	<b>74,429</b>	<b>129,508</b>	<b>121,942</b>	<b>121,942</b>	<b>121,942</b>	<b>-5.84%</b>
<b>Utilities:</b>									
Power and Light	54701	289	1,055	5,069	4,400	4,400	4,400	4,400	0.00%
<b>Utilities Subtotal:</b>		<b>289</b>	<b>1,055</b>	<b>5,069</b>	<b>4,400</b>	<b>4,400</b>	<b>4,400</b>	<b>4,400</b>	<b>0.00%</b>
<b>Contractual Services:</b>									
Medical and Dental	55000	61,919	50,384	59,109	98,000	96,000	96,000	96,000	-2.04%
Pest Extermination	55002	1,408	2,043	1,897	1,325	1,675	1,675	1,675	26.42%
Vehicle Repairs	55005	52,371	50,500	56,914	67,500	66,000	66,000	66,000	-2.22%
Board of Prisoners	55011	0	250	0	0	0	0	0	0.00%
Professional Service	55014	322,590	321,210	295,321	384,706	384,489	384,489	384,489	-0.06%
Collection Services	55015	57,878	14,390	39,295	15,000	17,000	17,000	17,000	13.33%
Food Service	55029	329,846	352,418	336,112	371,074	359,379	359,379	359,379	-3.15%
Other Contract Serv	55030	1,443,597	1,354,611	1,115,067	1,732,426	1,712,267	1,712,267	1,712,267	-1.16%
Medical and Dental	75000	2,596	4,000	6,712	6,000	7,100	7,100	7,100	18.33%
<b>Contractual Services Subtotal:</b>		<b>2,272,205</b>	<b>2,149,806</b>	<b>1,910,427</b>	<b>2,676,031</b>	<b>2,643,910</b>	<b>2,643,910</b>	<b>2,643,910</b>	<b>-1.20%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	76000	184,896	201,086	205,908	194,982	201,291	201,291	201,291	3.24%
<b>Insurance Expenses Subtotal:</b>		<b>184,896</b>	<b>201,086</b>	<b>205,908</b>	<b>194,982</b>	<b>201,291</b>	<b>201,291</b>	<b>201,291</b>	<b>3.24%</b>
<b>Total Other Operating:</b>		<b>3,434,694</b>	<b>3,316,698</b>	<b>3,052,405</b>	<b>4,002,534</b>	<b>4,002,590</b>	<b>4,002,590</b>	<b>4,002,590</b>	<b>0.00%</b>
<b>Expense Total:</b>		<b>20,011,927</b>	<b>19,627,008</b>	<b>20,091,205</b>	<b>21,559,216</b>	<b>21,612,109</b>	<b>21,630,239</b>	<b>21,630,239</b>	<b>0.33%</b>
<b>Sheriff Net/(Levy):</b>		<b>(17,210,032)</b>	<b>(16,946,531)</b>	<b>(17,416,861)</b>	<b>(18,761,463)</b>	<b>(18,924,237)</b>	<b>(18,942,367)</b>	<b>(18,942,367)</b>	<b>0.96%</b>

**WINNEBAGO COUNTY  
CAPITAL OUTLAY - 2015**

<b>Department</b>	<b>Description</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Capital Outlay</b>
Sheriff -				
Patrol -	Utility SUV Squad Cars w/ laptop, changeover & decals	7	35,985	251,895
	Supervisor SUV w/ laptop, changeover & decal	1	36,185	36,185
		8		288,080
Sheriff -				
Detective -	Detective Squad w/ changeover	1	23,805	23,805
		1		23,805
Sheriff -				
Boat Patrol -	23' Patrol Boat	1	68,630	68,630
	Outboard Engine	1	20,714	20,714
	Outboard Engine	1	20,715	20,715
		3		110,059
Sheriff -				
Jail -	Extended Minivans w/ changeover	2	26,200	52,400
	Video Conferencing	1	40,000	40,000
	Master Control Video Monitor / Computer Upgrade	1	20,000	20,000
		4		112,400
		<b>16</b>		<b>534,344</b>

**SHERIFF  
PROGRAM BUDGETS**

								TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	2015	2014	2013	2015 OVER 2014	2014 OVER 2013
								ADOPTED	ADOPTED	ADOPTED		
Administrative Revenues	1110	571,113	500	-	435,591	1,007,204		1,007,204	1,012,907	980,327	(0.6)	3.3
	1110						181,100	(181,100)	(180,950)	(213,100)	0.1	(15.1)
Patrol Revenues	1112	4,350,907	-	288,080	377,210	5,016,197		5,016,197	5,079,199	4,839,943	(1.2)	4.9
	1112						216,000	(216,000)	(348,400)	(256,000)	(38.0)	36.1
Detective Revenues	1113	1,231,943	-	23,805	196,116	1,451,864		1,451,864	1,446,306	991,772	0.4	45.8
	1113						25,000	(25,000)	(24,640)	(25,250)	1.5	(2.4)
Community Services Revenues	1114	86,286	-	-	1,200	87,486		87,486	88,853	87,294	(1.5)	1.8
	1114						-	-	-	-	N/A	N/A
Reserves Revenues	1115	48,832	-	-	10,470	59,302		59,302	60,725	59,775	(2.3)	1.6
	1115						21,000	(21,000)	(20,000)	(17,500)	5.0	14.3
911 Revenues	1116	2,632,184	-	-	1,024,162	3,656,346		3,656,346	3,551,737	3,470,336	2.9	2.3
	1116						171,149	(171,149)	(170,206)	(71,774)	N/A	N/A
Boat Patrol Revenues	1117	-	-	110,059	24,027	134,086		134,086	29,400	24,400	356.1	20.5
	1117						49,170	(49,170)	(35,000)	(35,000)	40.5	0.0
Snow Patrol Revenues	1118	-	-	-	8,565	8,565		8,565	8,240	-	100.0	0.0
	1118						15,145	(15,145)	(4,848)	-	100.0	0.0
Training Revenues	1119	-	81,145	-	165,543	246,688		246,688	244,828	189,919	0.8	28.9
	1119						28,360	(28,360)	(27,560)	(23,840)	2.9	15.6
Jail Revenues	1120	8,090,395	-	112,400	1,759,706	9,962,501		9,962,501	10,037,023	9,989,557	(0.7)	0.5
	1120						1,980,948	(1,980,948)	(1,986,151)	(1,906,044)	(0.3)	4.2
Grand Totals		17,011,660	81,645	534,344	4,002,590	21,630,239	2,687,872	18,942,367	18,761,463	18,084,815	1.0	3.7

# JAIL IMPROVEMENTS FUND

## 2015 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

<u>Items</u>	<u>2014 8-Month Actual</u>	<u>2014 12-Month Estimate</u>	<u>2014 Adopted Budget</u>	<u>2014 Adjusted Budget</u>	<u>2015 Adopted Budget</u>
Total Revenues	<u>98,168</u>	<u>177,800</u>	<u>177,800</u>	<u>177,800</u>	<u>178,000</u>
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	236,000
Other Expenditures	<u>95,761</u>	<u>177,800</u>	<u>177,800</u>	<u>177,800</u>	<u>178,000</u>
Total Expenditures	95,761	177,800	177,800	177,800	414,000
Levy Before Fund Balance Adjustments			-	-	236,000
Decrease fund balance			<u>-</u>	<u>-</u>	<u>(236,000)</u>
Net Levy After Fund Balance Adjustments			-	-	-

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>125 - Jail Improvement Fund</b>									
<b>Revenue</b>									
<b>Intergov Rev:</b>									
US Dept of Justice	42013	11,255	16,160	10,258	4,000	5,000	5,000	5,000	25.00%
<b>Intergov Rev Subtotal:</b>		<b>11,255</b>	<b>16,160</b>	<b>10,258</b>	<b>4,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>25.00%</b>
<b>Fines and Permits:</b>									
Jail Assessments	44102	162,886	177,664	177,617	173,800	409,000	173,000	173,000	-0.46%
<b>Fines and Permits Subtotal:</b>		<b>162,886</b>	<b>177,664</b>	<b>177,617</b>	<b>173,800</b>	<b>409,000</b>	<b>173,000</b>	<b>173,000</b>	<b>-0.46%</b>
<b>Total Operating Revenue:</b>		<b>174,141</b>	<b>193,824</b>	<b>187,875</b>	<b>177,800</b>	<b>414,000</b>	<b>178,000</b>	<b>178,000</b>	<b>0.11%</b>
<b>Revenue Total:</b>		<b>174,141</b>	<b>193,824</b>	<b>187,875</b>	<b>177,800</b>	<b>414,000</b>	<b>178,000</b>	<b>178,000</b>	<b>0.11%</b>
<b>Expense</b>									
<b>Capital Outlay:</b>									
Equipment	58004	7,300	0	0	0	236,000	236,000	236,000	100.00%
<b>Capital Outlay Subtotal:</b>		<b>7,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>236,000</b>	<b>236,000</b>	<b>236,000</b>	<b>100.00%</b>
<b>Total Capital:</b>		<b>7,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>236,000</b>	<b>236,000</b>	<b>236,000</b>	<b>100.00%</b>
<b>Operating:</b>									
Subscriptions	53501	2,469	2,246	3,352	3,500	3,500	3,500	3,500	0.00%
Household Supplies	53516	13,568	11,556	26,883	24,250	23,075	23,075	23,075	-4.85%
Uniforms Tools Allowance	53517	22,459	34,637	18,634	28,913	28,310	28,310	28,310	-2.09%
Linen	53519	2,351	10,648	8,400	10,750	10,245	10,245	10,245	-4.70%
Dishes and Utensils	53521	3,973	1,761	3,355	4,300	4,300	4,300	4,300	0.00%
Small Equipment	53522	7,973	5,827	6,490	6,100	6,100	6,100	6,100	0.00%
Hygiene Supplies	53528	20,330	16,824	14,386	17,136	17,136	17,136	17,136	0.00%
Commercial Travel Other	53540	250	275	500	275	275	275	275	0.00%
Print Duplicate	73003	440	109	0	1,550	1,550	1,550	1,550	0.00%
<b>Operating Subtotal:</b>		<b>73,812</b>	<b>83,883</b>	<b>81,999</b>	<b>96,774</b>	<b>94,491</b>	<b>94,491</b>	<b>94,491</b>	<b>-2.36%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>125 - Jail Improvement Fund</b>									
<b>Repairs &amp; Maint:</b>									
Equipment Repairs	54029	765	457	45	1,000	1,000	1,000	1,000	0.00%
<b>Repairs &amp; Maint Subtotal:</b>		<b>765</b>	<b>457</b>	<b>45</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>
<b>Contractual Services:</b>									
Professional Service	55014	9,038	9,937	7,452	10,026	10,170	10,170	10,170	1.44%
Other Contract Serv	55030	67,594	63,778	69,849	70,000	72,339	72,339	72,339	3.34%
Medical and Dental	75000	0	0	1,394	0	0	0	0	0.00%
<b>Contractual Services Subtotal:</b>		<b>76,633</b>	<b>73,715</b>	<b>78,696</b>	<b>80,026</b>	<b>82,509</b>	<b>82,509</b>	<b>82,509</b>	<b>3.10%</b>
<b>Total Other Operating:</b>		<b>151,210</b>	<b>158,055</b>	<b>160,740</b>	<b>177,800</b>	<b>178,000</b>	<b>178,000</b>	<b>178,000</b>	<b>0.11%</b>
<b>Expense Total:</b>		<b>158,510</b>	<b>158,055</b>	<b>160,740</b>	<b>177,800</b>	<b>414,000</b>	<b>414,000</b>	<b>414,000</b>	<b>132.85%</b>
<b>Jail Improvement Fund Net/(Levy):</b>		<b>15,631</b>	<b>35,769</b>	<b>27,135</b>	<b>0</b>	<b>0</b>	<b>(236,000)</b>	<b>(236,000)</b>	<b>100.00%</b>
Decrease fund balance		0	0	0	0	0	236,000	236,000	100.00%
<b>Net Jail Improvement Fund:</b>		<b>15,631</b>	<b>35,769</b>	<b>27,135</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

**WINNEBAGO COUNTY  
CAPITAL OUTLAY - 2015**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Jail Improvements -				
	Backscatter X-ray Scanner	1	220,000	220,000
	Dishwasher Conveyor Belt	1	16,000	16,000
		2		236,000

# COUNTY CORONER

General Fund – Organization: 1105  
2015 BUDGET NARRATIVE

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

TELEPHONE: 236-1247

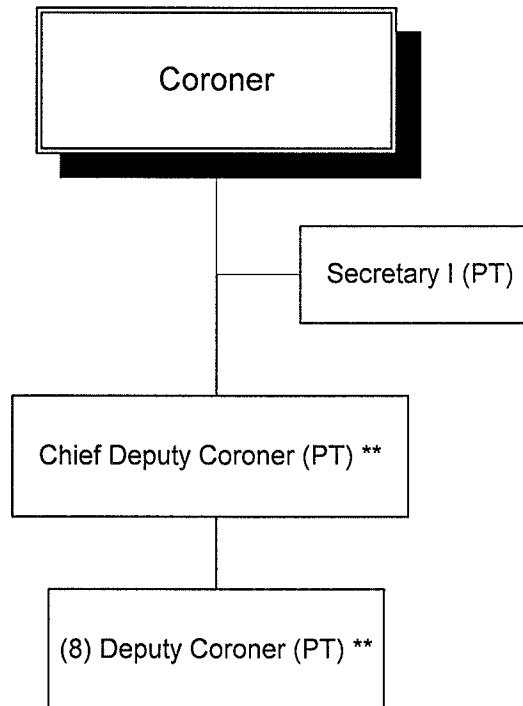
## MISSION STATEMENT:

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  
2015 BUDGET NARRATIVE

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

TELEPHONE: 236-4804

## 2014 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. Kristinza 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. Continued 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 and assisted in writing book on Good Samaritan Initiatives.
9. Started and continue to work on Heroine Task Force and the addiction problem.

## 2015 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 two efficient paper shredders for the office.

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 and drugged 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 (heroin & opiates) and continue prevention and educational efforts to reduce the number of overdose deaths.
10. Continue to work on Heroin Task Force.

# CORONER

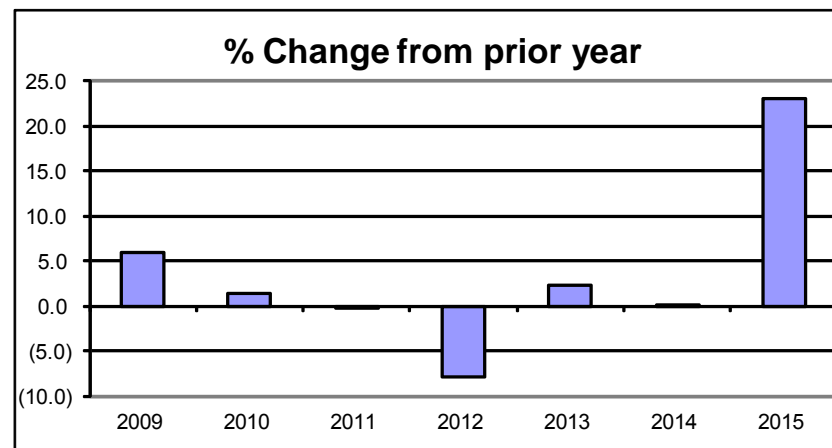
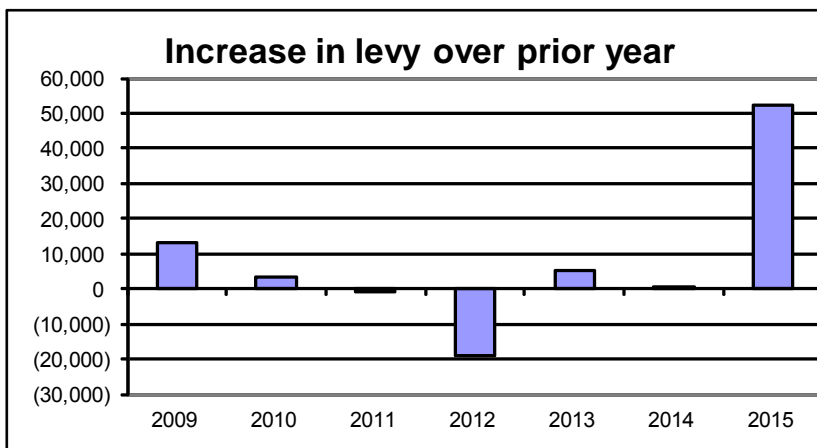
## 2015 BUDGET NARRATIVE HIGHLIGHTS

### DEPARTMENT STAFFING:

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
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 2015.

**COUNTY LEVY:** The tax levy for 2015 is \$279,505, an increase of \$52,223 or 23.0% over 2014. About one half of the increase is for additional autopsies and the balance is for increasing the part time employee's number of hour worked.



## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Coroner

Account	Amount	Description
<b>Significant changes from 2014</b>		
<b>Tax Levy 2014</b>	<b>\$ 227,282</b>	
<b>Revenue Changes - impact on levy:</b>		
None	-	
<b>Expense Changes - impact on levy:</b>		
Regular Pay	7,496	Increase for bumping an employee up in hours and normal pay increases.
FICA Medicare	8,222	Increase due to a budgeting error, the Chief Deputies FICA Medicare was not properly budgeted in 2014.
WI Retirement	4,968	Increase due to two employees being eligible for WI Retirement in 2015.
Medical and Dental	7,894	Increase in testing services done due to the number of increases in autopsies performed.
Pathology Services	25,500	Increase in autopsies projected to be performed in 2015.
<b>Other small changes</b>	<b>(1,857)</b>	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Tax Levy 2015</b>	<b>\$ 279,505</b>	

## Financial Summary Coroner

<b>Items</b>	<b>2014 8-Month Actual</b>	<b>2014 12-Month Estimate</b>	<b>2014 Adopted Budget</b>	<b>2014 Adjusted Budget</b>	<b>2015 Adopted Budget</b>
Total Revenues	80,076	150,150	150,100	150,100	150,150
Labor	137,971	200,194	190,608	190,608	210,997
Travel	13,855	22,323	21,297	21,297	22,280
Capital	-	-	-	-	-
Other Expenditures	119,426	187,717	165,477	165,477	196,378
Total Expenditures	271,252	410,234	377,382	377,382	429,655
Levy			227,282	227,282	279,505

# **Winnebago County** **Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>105 - Coroner</b>									
<b>Revenue</b>									
<b>Public Services:</b>									
Other Fees	45002	127,135	124,092	132,100	150,000	150,000	150,000	150,000	0.00%
Forms Copies Etc	45003	19	90	53	100	150	150	150	50.00%
<b>Public Services Subtotal:</b>		<b>127,154</b>	<b>124,182</b>	<b>132,153</b>	<b>150,100</b>	<b>150,150</b>	<b>150,150</b>	<b>150,150</b>	<b>0.03%</b>
<b>Total Operating Revenue:</b>									
		<b>127,154</b>	<b>124,182</b>	<b>132,153</b>	<b>150,100</b>	<b>150,150</b>	<b>150,150</b>	<b>150,150</b>	<b>0.03%</b>
<b>Revenue Total:</b>									
		<b>127,154</b>	<b>124,182</b>	<b>132,153</b>	<b>150,100</b>	<b>150,150</b>	<b>150,150</b>	<b>150,150</b>	<b>0.03%</b>
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	84,293	77,668	76,849	76,378	83,874	83,874	83,874	9.81%
Temporary Employees	51101	0	33,105	25,485	0	0	0	0	0.00%
Other Per Diem	51107	75,025	44,145	66,878	98,800	98,800	98,800	98,800	0.00%
<b>Wages Subtotal:</b>		<b>159,318</b>	<b>154,918</b>	<b>169,212</b>	<b>175,178</b>	<b>182,674</b>	<b>182,674</b>	<b>182,674</b>	<b>4.28%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	25,501	11,438	12,883	5,753	13,975	13,975	13,975	142.92%
Health Insurance	51201	0	12,340	6,079	6,903	7,020	7,020	7,020	1.69%
Dental Insurance	51202	0	1,255	846	1,038	348	348	348	-66.47%
Workers Compensation	51203	0	2,856	4,745	588	1,584	1,584	1,584	169.39%
Unemployment Comp	51204	0	0	1,894	772	0	0	0	-100.00%
WI Retirement	51206	0	0	1	0	4,968	4,968	4,968	100.00%
Fringe Benefits Other	51207	0	359	342	376	428	428	428	13.83%
<b>Fringes Benefits Subtotal:</b>		<b>25,501</b>	<b>28,248</b>	<b>26,790</b>	<b>15,430</b>	<b>28,323</b>	<b>28,323</b>	<b>28,323</b>	<b>83.56%</b>
<b>Total Labor:</b>									
		<b>184,818</b>	<b>183,166</b>	<b>196,002</b>	<b>190,608</b>	<b>210,997</b>	<b>210,997</b>	<b>210,997</b>	<b>10.70%</b>

# **Winnebago County** **Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>105 - Coroner</b>									
<b>Travel:</b>									
Registration Tuition	52001	450	150	540	900	900	900	900	0.00%
Automobile Allowance	52002	16,186	16,735	19,092	19,000	20,000	20,000	20,000	5.26%
Meals	52005	197	106	122	497	480	480	480	-3.42%
Lodging	52006	350	140	485	900	900	900	900	0.00%
Other Travel Exp	52007	8	24	10	0	0	0	0	0.00%
Taxable Meals	52008	10	19	0	0	0	0	0	0.00%
<b>Travel Subtotal:</b>		<b>17,200</b>	<b>17,173</b>	<b>20,248</b>	<b>21,297</b>	<b>22,280</b>	<b>22,280</b>	<b>22,280</b>	<b>4.62%</b>
<b>Total Travel:</b>		<b>17,200</b>	<b>17,173</b>	<b>20,248</b>	<b>21,297</b>	<b>22,280</b>	<b>22,280</b>	<b>22,280</b>	<b>4.62%</b>
<b>Office:</b>									
Office Supplies	53000	451	430	200	300	300	300	300	0.00%
Stationery and Forms	53001	543	129	0	250	250	250	250	0.00%
Printing Supplies	53002	89	56	84	60	60	60	60	0.00%
Postage and Box Rent	53004	0	0	0	48	48	48	48	0.00%
Computer Supplies	53005	0	0	0	600	600	0	0	-100.00%
Telephone	53008	4,860	3,086	5,677	3,000	3,000	3,000	3,000	0.00%
Long Distance	53011	0	0	4	0	0	0	0	0.00%
Wireless	53012	2,237	4,031	2,038	3,400	3,400	3,400	3,400	0.00%
Pagers	53013	441	882	882	1,000	1,000	1,000	1,000	0.00%
<b>Office Subtotal:</b>		<b>8,621</b>	<b>8,614</b>	<b>8,886</b>	<b>8,658</b>	<b>8,658</b>	<b>8,058</b>	<b>8,058</b>	<b>-6.93%</b>
<b>Operating:</b>									
Subscriptions	53501	90	0	2	100	100	100	100	0.00%
Membership Dues	53502	265	295	362	320	320	320	320	0.00%
Photo Processing	53504	221	154	0	300	300	300	300	0.00%
Uniforms Tools Allowance	53517	824	687	309	1,000	1,000	700	700	-30.00%
Professional Supplies	53518	93	652	1,047	1,000	1,000	1,000	1,000	0.00%
Small Equipment	53522	0	0	340	600	600	600	600	0.00%
Medical Supplies	53524	2,854	1,289	1,847	2,000	2,000	2,000	2,000	0.00%
Other Miscellaneous	53568	0	1,395	0	300	300	300	300	0.00%
Small Equipment Technology	53580	0	649	0	250	75	75	75	-70.00%

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>105 - Coroner</b>									
Printing Supplies	73002	0	0	0	75	75	75	75	0.00%
Print Duplicate	73003	596	517	423	600	600	600	600	0.00%
Postage and Box Rent	73004	142	168	107	250	250	250	250	0.00%
<b>Operating Subtotal:</b>		<b>5,084</b>	<b>5,805</b>	<b>4,438</b>	<b>6,795</b>	<b>6,620</b>	<b>6,320</b>	<b>6,320</b>	<b>-6.99%</b>
<b>Repairs &amp; Maint:</b>									
Maintenance Equipment	54022	71	194	131	50	0	0	0	-100.00%
Equipment Repairs	74029	99	99	132	99	0	0	0	-100.00%
<b>Repairs &amp; Maint Subtotal:</b>		<b>170</b>	<b>293</b>	<b>263</b>	<b>149</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>
<b>Contractual Services:</b>									
Medical and Dental	55000	34,106	32,706	27,603	34,106	42,000	42,000	42,000	23.15%
Pathology Services	55010	114,432	95,621	106,064	114,500	140,000	140,000	140,000	22.27%
<b>Contractual Services Subtotal:</b>		<b>148,539</b>	<b>128,327</b>	<b>133,667</b>	<b>148,606</b>	<b>182,000</b>	<b>182,000</b>	<b>182,000</b>	<b>22.47%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	76000	1,020	1,176	1,272	1,269	0	0	0	-100.00%
<b>Insurance Expenses Subtotal:</b>		<b>1,020</b>	<b>1,176</b>	<b>1,272</b>	<b>1,269</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>
<b>Total Other Operating:</b>		<b>163,434</b>	<b>144,215</b>	<b>148,526</b>	<b>165,477</b>	<b>197,278</b>	<b>196,378</b>	<b>196,378</b>	<b>18.67%</b>
<b>Expense Total:</b>		<b>365,453</b>	<b>344,554</b>	<b>364,776</b>	<b>377,382</b>	<b>430,555</b>	<b>429,655</b>	<b>429,655</b>	<b>13.85%</b>
<b>Coroner Net/(Levy):</b>		<b>(238,298)</b>	<b>(220,372)</b>	<b>(232,623)</b>	<b>(227,282)</b>	<b>(280,405)</b>	<b>(279,505)</b>	<b>(279,505)</b>	<b>22.98%</b>

# EMERGENCY MANAGEMENT

General Fund – Organization: 1107  
2015 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.

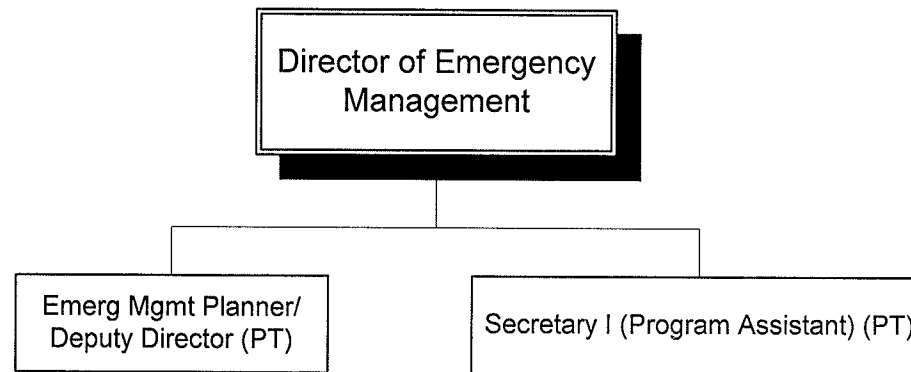
**PREPAREDNESS:** Secure current training and exercising opportunities for law enforcement, fire and other emergency responders. Apply for and secure equipment and training grants when available. Collaborate with private sector and school districts in emergency preparedness. Develop and distribute emergency 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

## 2014 ACCOMPLISHMENTS:

1. Received Homeland Security Grant for Neenah School District Exercise.
2. Received grant to host SIMCOM; a statewide communications exercise with over 100 agencies participating.
3. Updated the “Winnebago County Emergency Response Plan”.
4. Promoted severe weather awareness and continued the sale of NOAA Weather Radios 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. Maintained the emergency telephone notification system and outdoor tornado warning sirens.
10. Became a COG in IPAWS which is a Federal Mass Notification System.
11. Provided guidance and assistance with the “Courthouse Security Plan”.
12. Hosted disaster exercises with Country USA, First Responders, Hospitals, Galloway Company and the Fox River Ethanol Plant.
13. Replaced an outdoor tornado warning siren at University of Wisconsin-Oshkosh Campus.
14. Continued to update EPCRA Offsite Facility Plans.
15. Responded to severe weather events.
16. Assisted residents with information and resources during propane shortage.
17. Assisted municipalities in applying for federal aid for the severe winter weather damages in 2014.
18. Part of the team creating the new Winnebago County “Child Abduction Response Team”.
19. Applied and received a grant to update the “Winnebago County Hazard Mitigation Plan”.
20. Created a “Debris Management Plan” for disaster response.

**2015 GOALS & OBJECTIVES:**

- 1. Host a second “State Mobile Communication Trailer” (SIMCOM) full-scale exercise.**
- 2. Continue conversion to WHOPRS (State EPCRA Plan database).**
- 3. Host tabletop and functional exercises with educational facilities and businesses in Winnebago County.**
- 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 AlertSense; an 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. Replace one (1) existing outdoor tornado warning siren.**
- 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.**
- 16. Continue the creation and training of the Winnebago County “Child Abduction Response Team”.**

# EMERGENCY MANAGEMENT

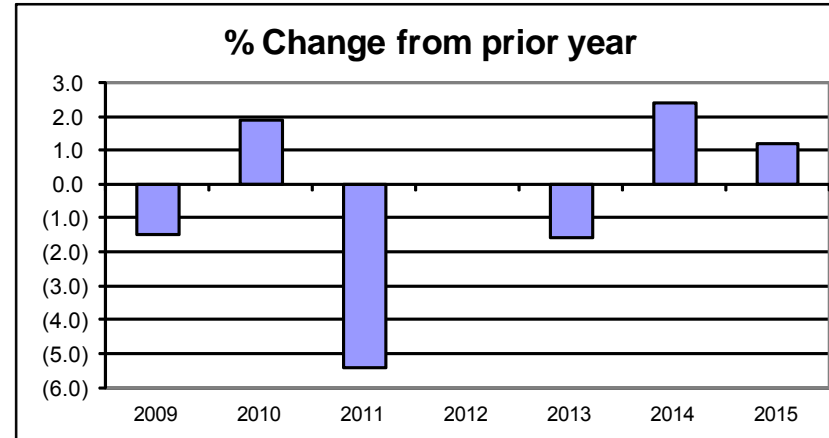
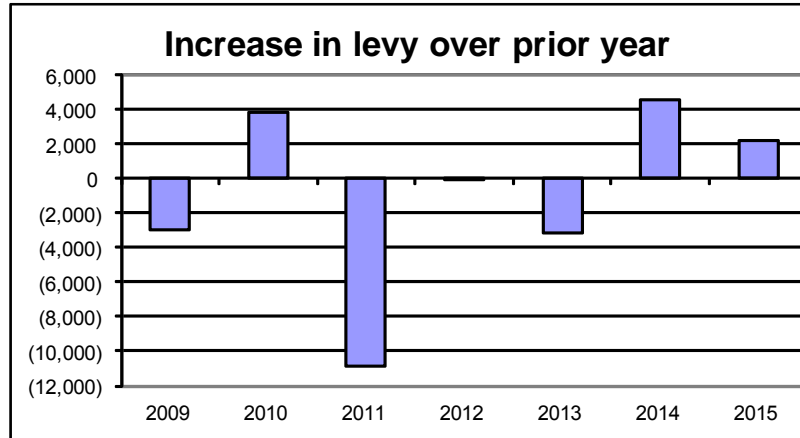
## 2015 BUDGET NARRATIVE HIGHLIGHTS

### DEPARTMENT STAFFING:

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Full Time	2	2	1	1	1	1	1	1	1	1
Part Time	1	1	2	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 2015.

**COUNTY LEVY:** The tax levy for 2015 is \$194,487, an increase of \$2,236 or 1.2% over 2014.



## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Emergency Management

Account	Amount	Description
<b>Significant changes from 2014</b>		
<b>Tax Levy 2014</b>	<b>\$ 192,251</b>	
<b>Revenue Changes - impact on levy:</b>		
None	-	
<b>Expense Changes - impact on levy:</b>		
Health Insurance	20,801	Increase due to an employee adding health insurance and another changed from married to family coverage.
Capital - Equipment	(6,500)	Decrease based on a smaller equipment need for 2015.
Professional Services	(15,500)	Decrease due to an increase in the 2014 budget for Hazard Mitigation Plan update (only a one year need).
<b>Other small changes</b>	3,435	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Tax Levy 2015</b>	<b>\$ 194,487</b>	

## Financial Summary Emergency Management

<b>Items</b>	<b>2014 8-Month Actual</b>	<b>2014 12-Month Estimate</b>	<b>2014 Adopted Budget</b>	<b>2014 Adjusted Budget</b>	<b>2015 Adopted Budget</b>
Total Revenues	74,234	139,997	139,997	152,226	139,725
Labor	131,095	211,593	188,612	188,612	215,469
Travel	1,699	6,380	6,380	6,380	4,850
Capital	26,267	27,000	27,000	27,000	20,500
Other Expenditures	34,093	121,531	110,256	122,485	93,393
Total Expenditures	193,154	366,504	332,248	344,477	334,212
Levy			192,251	192,251	194,487

# **Winnebago County** **Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>107 - Emergency Management</b>									
<b>Revenue</b>									
<b>Intergov Rev:</b>									
WI Dept of Administration	42002	1,185	0	0	0	0	0	0	0.00%
Office of Justice Assistance	42003	24,275	0	9,745	0	0	0	0	0.00%
WI Military Affairs	42008	161,344	135,476	137,135	139,997	139,725	139,725	139,725	-0.19%
<b>Intergov Rev Subtotal:</b>		<b>186,804</b>	<b>135,476</b>	<b>146,880</b>	<b>139,997</b>	<b>139,725</b>	<b>139,725</b>	<b>139,725</b>	<b>-0.19%</b>
<b>Public Services:</b>									
Donations	45034	0	750	0	0	0	0	0	0.00%
<b>Public Services Subtotal:</b>		<b>0</b>	<b>750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Operating Revenue:</b>		<b>186,804</b>	<b>136,226</b>	<b>146,880</b>	<b>139,997</b>	<b>139,725</b>	<b>139,725</b>	<b>139,725</b>	<b>-0.19%</b>
<b>Misc Revenues:</b>									
Material Sales	48105	2,586	2,117	3,287	0	0	0	0	0.00%
<b>Misc Revenues Subtotal:</b>		<b>2,586</b>	<b>2,117</b>	<b>3,287</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Non-Operating Revenue:</b>		<b>2,586</b>	<b>2,117</b>	<b>3,287</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue Total:</b>		<b>189,390</b>	<b>138,343</b>	<b>150,168</b>	<b>139,997</b>	<b>139,725</b>	<b>139,725</b>	<b>139,725</b>	<b>-0.19%</b>
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	129,638	134,378	138,833	141,342	145,468	145,468	145,468	2.92%
Other Per Diem	51107	0	0	0	500	500	250	250	-50.00%
<b>Wages Subtotal:</b>		<b>129,638</b>	<b>134,378</b>	<b>138,833</b>	<b>141,842</b>	<b>145,968</b>	<b>145,718</b>	<b>145,718</b>	<b>2.73%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>107 - Emergency Management</b>									
<b>Fringes Benefits:</b>									
FICA Medicare	51200	49,675	9,870	10,351	10,443	11,128	11,128	11,128	6.56%
Health Insurance	51201	0	24,907	23,482	24,182	44,983	44,983	44,983	86.02%
Dental Insurance	51202	0	1,264	1,279	1,297	2,881	2,881	2,881	122.13%
Workers Compensation	51203	0	294	414	128	125	125	125	-2.34%
WI Retirement	51206	0	7,930	9,214	9,865	9,892	9,892	9,892	0.27%
Fringe Benefits Other	51207	0	803	817	855	742	742	742	-13.22%
<b>Fringes Benefits Subtotal:</b>		<b>49,675</b>	<b>45,069</b>	<b>45,559</b>	<b>46,770</b>	<b>69,751</b>	<b>69,751</b>	<b>69,751</b>	<b>49.14%</b>
<b>Total Labor:</b>		<b>179,312</b>	<b>179,446</b>	<b>184,391</b>	<b>188,612</b>	<b>215,719</b>	<b>215,469</b>	<b>215,469</b>	<b>14.24%</b>
<b>Travel:</b>									
Registration Tuition	52001	915	600	1,254	1,200	900	900	900	-25.00%
Automobile Allowance	52002	3,385	2,670	1,288	2,100	2,000	2,000	2,000	-4.76%
Commercial Travel	52004	(135)	0	330	0	0	0	0	0.00%
Meals	52005	391	176	335	1,050	900	750	750	-28.57%
Lodging	52006	350	70	563	2,030	1,200	1,200	1,200	-40.89%
Other Travel Exp	52007	213	0	355	0	0	0	0	0.00%
<b>Travel Subtotal:</b>		<b>5,119</b>	<b>3,516</b>	<b>4,124</b>	<b>6,380</b>	<b>5,000</b>	<b>4,850</b>	<b>4,850</b>	<b>-23.98%</b>
<b>Total Travel:</b>		<b>5,119</b>	<b>3,516</b>	<b>4,124</b>	<b>6,380</b>	<b>5,000</b>	<b>4,850</b>	<b>4,850</b>	<b>-23.98%</b>
<b>Capital Outlay:</b>									
Equipment	58004	45,000	39,550	20,875	27,000	20,500	20,500	20,500	-24.07%
<b>Capital Outlay Subtotal:</b>		<b>45,000</b>	<b>39,550</b>	<b>20,875</b>	<b>27,000</b>	<b>20,500</b>	<b>20,500</b>	<b>20,500</b>	<b>-24.07%</b>
<b>Total Capital:</b>		<b>45,000</b>	<b>39,550</b>	<b>20,875</b>	<b>27,000</b>	<b>20,500</b>	<b>20,500</b>	<b>20,500</b>	<b>-24.07%</b>

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>107 - Emergency Management</b>									
<b>Office:</b>									
Office Supplies	53000	1,710	1,298	1,493	2,000	1,500	1,500	1,500	-25.00%
Stationery and Forms	53001	212	0	0	200	200	200	200	0.00%
Printing Supplies	53002	84	102	112	200	200	200	200	0.00%
Print Duplicate	53003	668	1,249	0	200	200	200	200	0.00%
Postage and Box Rent	53004	6	0	0	25	0	0	0	-100.00%
Telephone	53008	3,258	815	1,073	2,000	1,700	1,700	1,700	-15.00%
Telephone Supplies	53009	0	0	164	0	0	0	0	0.00%
Wireless	53012	1,746	2,979	3,481	5,000	4,000	4,000	4,000	-20.00%
Pagers	53013	92	0	0	0	0	0	0	0.00%
<b>Office Subtotal:</b>		<b>7,775</b>	<b>6,444</b>	<b>6,323</b>	<b>9,625</b>	<b>7,800</b>	<b>7,800</b>	<b>7,800</b>	<b>-18.96%</b>
<b>Operating:</b>									
Advertising	53500	27	224	0	288	300	300	300	4.17%
Subscriptions	53501	712	749	612	710	710	710	710	0.00%
Membership Dues	53502	10	5	65	145	145	145	145	0.00%
Publish Legal Notices	53503	211	246	146	300	300	300	300	0.00%
Food	53520	147	75	145	450	500	500	500	11.11%
Small Equipment	53522	7,481	32	144	12,500	10,000	10,000	10,000	-20.00%
Materials for Resale	53545	105	4,552	3,362	0	0	0	0	0.00%
Motor Fuel	53548	0	1,042	1,609	2,500	2,000	2,000	2,000	-20.00%
Operating Grants	53565	38,617	23,210	19,193	16,000	16,000	16,000	16,000	0.00%
Small Equipment Technology	53580	0	2,009	14,170	0	2,500	2,500	2,500	100.00%
Print Duplicate	73003	1,818	1,341	1,638	2,000	2,000	2,000	2,000	0.00%
Postage and Box Rent	73004	901	266	379	700	700	700	700	0.00%
Motor Fuel	73548	256	16	0	0	0	0	0	0.00%
<b>Operating Subtotal:</b>		<b>50,286</b>	<b>33,766</b>	<b>41,461</b>	<b>35,593</b>	<b>35,155</b>	<b>35,155</b>	<b>35,155</b>	<b>-1.23%</b>
<b>Repairs &amp; Maint:</b>									
Maintenance Equipment	54022	356	817	1,057	1,000	1,000	1,000	1,000	0.00%
Maintenance Vehicles	54023	443	138	5	1,500	1,500	1,500	1,500	0.00%
Equipment Repairs	54029	11,206	15,039	15,019	17,000	16,000	16,000	16,000	-5.88%
Lubricants	74016	41	98	76	50	50	50	50	0.00%
Maintenance Vehicles	74023	2,242	718	1,077	3,000	3,000	3,000	3,000	0.00%
Equipment Repairs	74029	495	495	759	825	825	825	825	0.00%
<b>Repairs &amp; Maint Subtotal:</b>		<b>14,783</b>	<b>17,304</b>	<b>17,994</b>	<b>23,375</b>	<b>22,375</b>	<b>22,375</b>	<b>22,375</b>	<b>-4.28%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>107 - Emergency Management</b>									
<b>Utilities:</b>									
Power and Light	54701	4,525	4,256	4,905	4,600	6,000	6,000	6,000	30.43%
<b>Utilities Subtotal:</b>		<b>4,525</b>	<b>4,256</b>	<b>4,905</b>	<b>4,600</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>30.43%</b>
<b>Contractual Services:</b>									
Vehicle Repairs	55005	0	1,794	659	500	500	500	500	0.00%
Data Processing	55013	675	390	5,116	5,000	5,500	5,500	5,500	10.00%
Professional Service	55014	16,909	9,634	10,919	28,000	12,500	12,500	12,500	-55.36%
<b>Contractual Services Subtotal:</b>		<b>17,584</b>	<b>11,819</b>	<b>16,693</b>	<b>33,500</b>	<b>18,500</b>	<b>18,500</b>	<b>18,500</b>	<b>-44.78%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	76000	2,124	3,024	3,828	3,563	3,563	3,563	3,563	0.00%
<b>Insurance Expenses Subtotal:</b>		<b>2,124</b>	<b>3,024</b>	<b>3,828</b>	<b>3,563</b>	<b>3,563</b>	<b>3,563</b>	<b>3,563</b>	<b>0.00%</b>
<b>Total Other Operating:</b>		<b>97,076</b>	<b>76,613</b>	<b>91,205</b>	<b>110,256</b>	<b>93,393</b>	<b>93,393</b>	<b>93,393</b>	<b>-15.29%</b>
<b>Expense Total:</b>		<b>326,507</b>	<b>299,125</b>	<b>300,595</b>	<b>332,248</b>	<b>334,612</b>	<b>334,212</b>	<b>334,212</b>	<b>0.59%</b>
<b>Emergency Management Net/(Levy):</b>		<b>(137,117)</b>	<b>(160,782)</b>	<b>(150,428)</b>	<b>(192,251)</b>	<b>(194,887)</b>	<b>(194,487)</b>	<b>(194,487)</b>	<b>1.16%</b>

# WINNEBAGO COUNTY CAPITAL OUTLAY - 2015

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Emergency Management -	Outdoor Warning Siren	1	20,500	20,500
		1		20,500

## SUMMARY BY DIVISION

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

# AIRPORT

Airport Fund: 510  
2015 BUDGET NARRATIVE

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

TELEPHONE: 236-4930

## MISSION STATEMENT:

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

## PROGRAM DESCRIPTION:

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

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

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

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

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

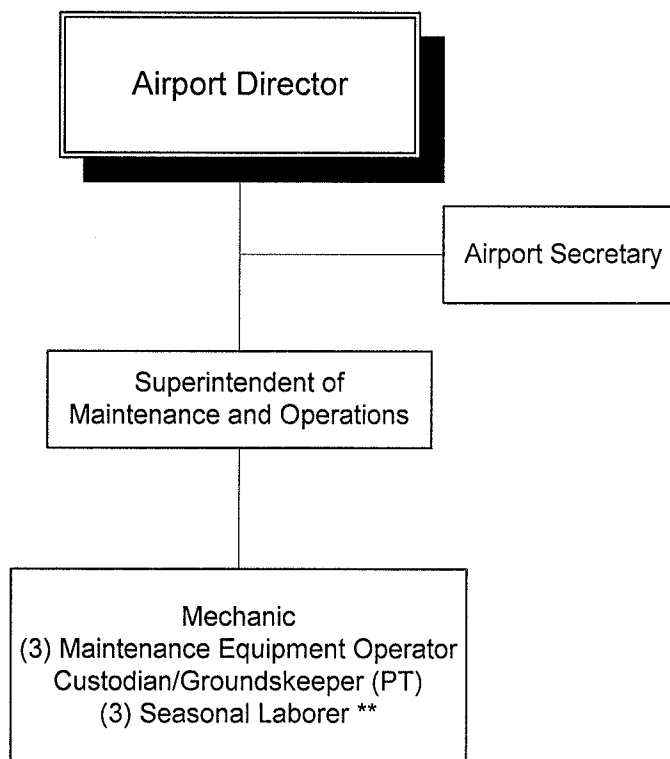
**TERMINAL BUILDING** Provide a central airport facility to host aviation and non-aviation related businesses and airport administration. Rent available space to concessionaires.

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

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

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

# AIRPORT



\*\* Unclassified position

# **AIRPORT**

**Airport Fund: 510**  
**2015 BUDGET NARRATIVE**

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

**TELEPHONE:** 236-4930

## **2014 ACCOMPLISHMENTS:**

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

## **2015 GOALS & OBJECTIVES:**

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

# AIRPORT

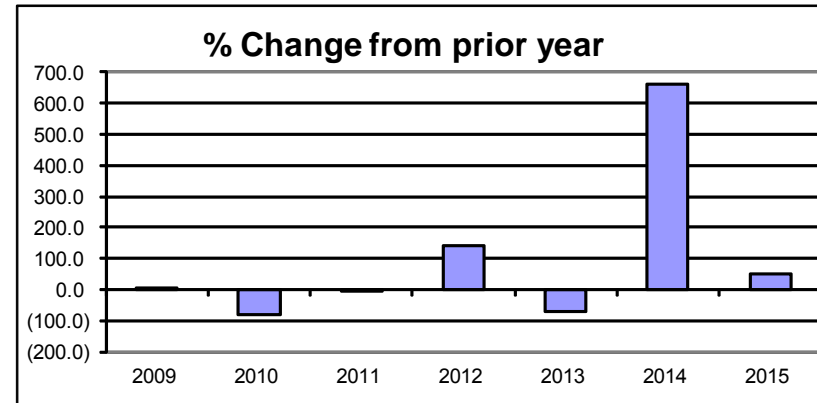
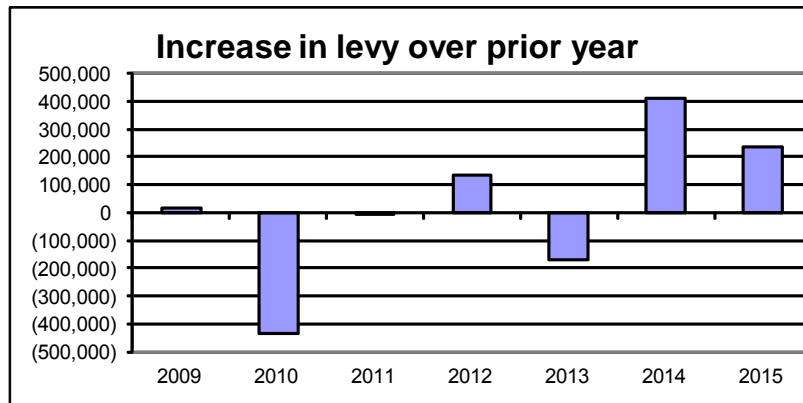
## 2015 BUDGET NARRATIVE HIGHLIGHTS

### DEPARTMENT STAFFING:

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

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

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



## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Airport

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

## Financial Summary Airport Fund

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

# **Winnebago County** **Budget Detail - 2015**

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

# Winnebago County Budget Detail - 2015

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

# Winnebago County Budget Detail - 2015

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

# **Winnebago County Budget Detail - 2015**

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

**Winnebago County  
Budget Detail - 2015**

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

# WINNEBAGO COUNTY CAPITAL OUTLAY - 2015

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

## AIRPORT PROGRAM BUDGETS

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

# HIGHWAY DEPARTMENT

Highway Fund: 540  
2015 BUDGET NARRATIVE

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

TELEPHONE: 232-1750

## MISSION STATEMENT:

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

## PROGRAM DESCRIPTION:

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

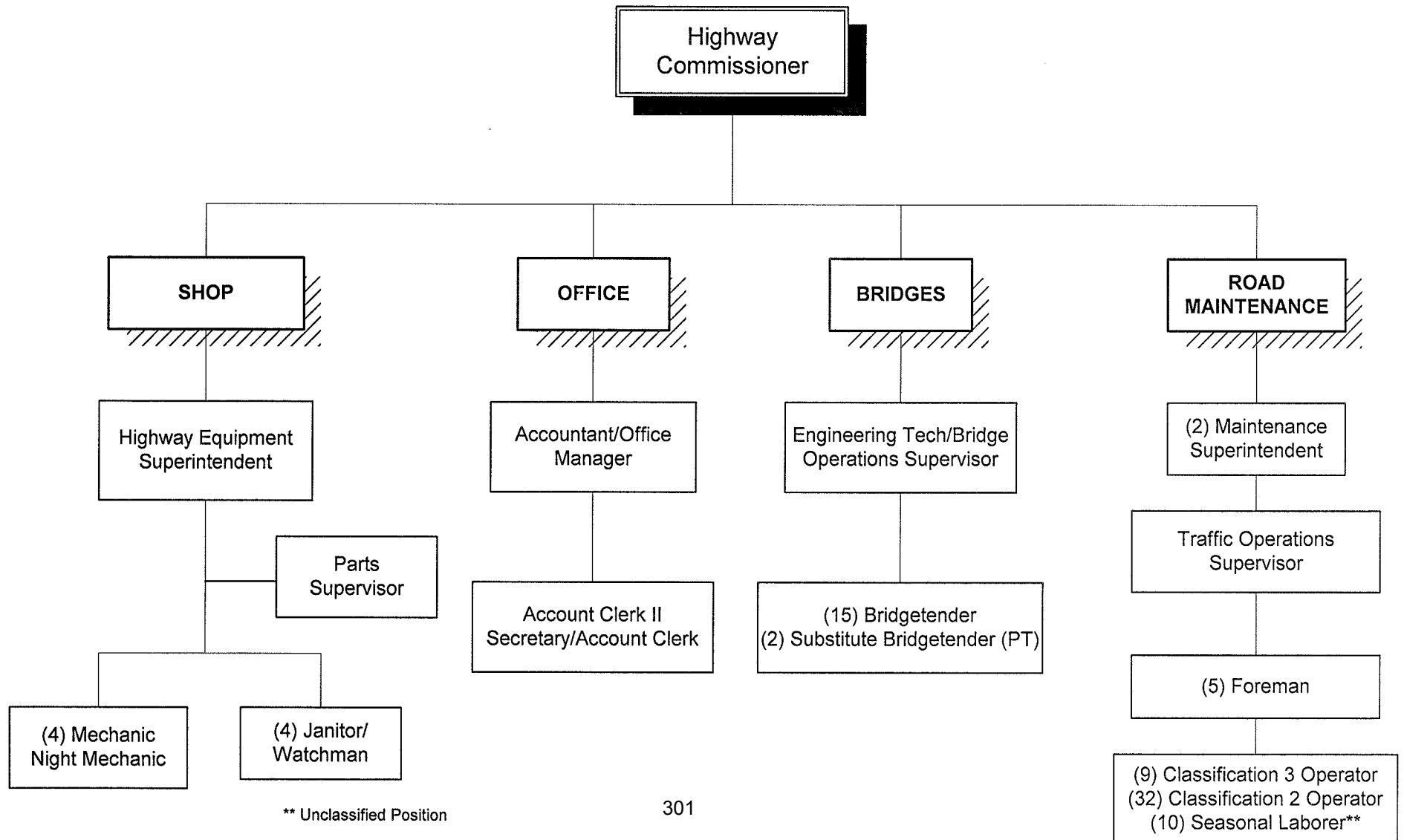
**STATE ROAD MAINTENANCE** The County provides highway maintenance operations on a contractual basis including winter snow and ice control, lift bridge oversight and operations, daily routine system and special road maintenance, incident management and response assistance along with assisting with construction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

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

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

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

# HIGHWAY



# HIGHWAY DEPARTMENT

Highway Fund: 540  
2015 BUDGET NARRATIVE

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

TELEPHONE: 232-1750

## 2014 ACCOMPLISHMENTS:

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

## 2015 GOALS & OBJECTIVES:

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

# HIGHWAY

## 2015 BUDGET NARRATIVE HIGHLIGHTS

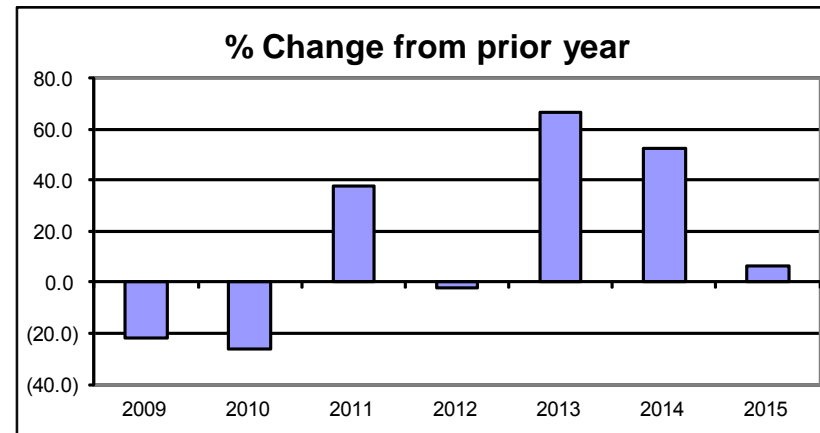
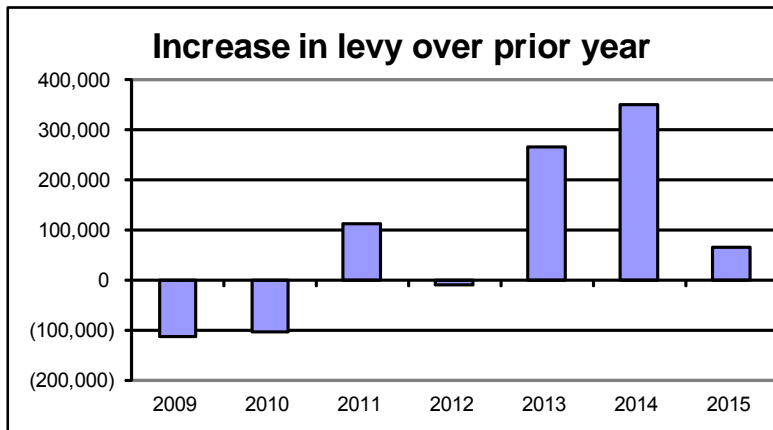
### DEPARTMENT STAFFING:

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

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

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

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



## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Highway

Impact on the Operating Budget (Excludes Debt Service)

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

## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Highway

Impact on the Operating Budget (Excludes Debt Service)

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

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

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

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

# **Winnebago County Budget Detail - 2015**

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

# **Winnebago County Budget Detail - 2015**

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

# **Winnebago County Budget Detail - 2015**

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

# **Winnebago County** **Budget Detail - 2015**

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

# **Winnebago County Budget Detail - 2015**

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

**Winnebago County  
Budget Detail - 2015**

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

# WINNEBAGO COUNTY CAPITAL OUTLAY - 2015

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

## SIGNIFICANT CHANGES FROM 2014 ADOPTED - County Road Maintenance

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

## Financial Summary County Road Maintenance

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

# **Winnebago County** **Budget Detail - 2015**

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

**Winnebago County  
Budget Detail - 2015**

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

## SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
<b>HEALTH &amp; HUMAN SERVICES</b>				
Public Health Department	\$ 1,909,328	\$ 3,664,051	\$ (290,000)	\$ 1,464,723
Child Support	1,781,664	1,546,155	-	(235,509)
Veterans	13,300	398,749	(3,500)	381,949
Human Services	24,874,582	42,638,809	-	17,764,227
Park View Health Center	13,774,793	18,238,240	(1,719,586)	2,743,861
Park View Health Center Debt	-	2,637,000	-	2,637,000
	<u>\$ 42,353,667</u>	<u>\$ 69,123,004</u>	<u>\$ (2,013,086)</u>	<u>\$ 24,756,251</u>

# PUBLIC HEALTH

General Fund – Organization: 1053  
2015 BUDGET NARRATIVE

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

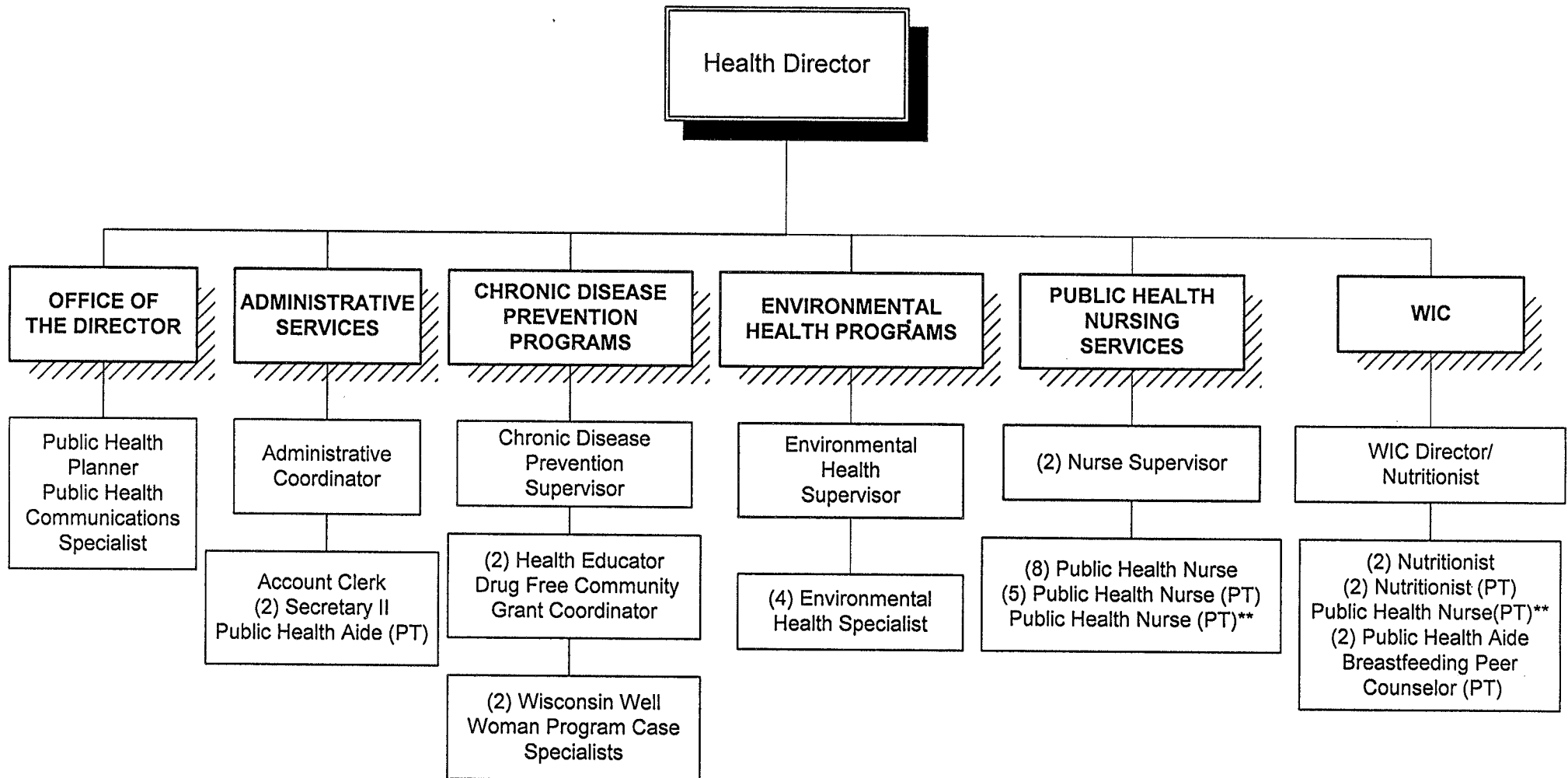
- Sanitarian – Inspection, consultation, code enforcement and licensure of food service establishments, campgrounds, temporary restaurants, swimming pools, hotel/motels, bed & breakfasts, animal grooming establishments, manufactured home parks, transient non-community wells and tattoo parlors.
- Environmental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

**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  
2015 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

## **2014 ACCOMPLISHMENTS:**

1. Awarded a Farm to School 2 year grant for \$100K to help local schools increase the nutritional quality of meals with locally grown produce.
2. Established, with community partners, a Winnebago County Heroin Task Force to address growing heroin availability, use, addiction and recovery in our community.
3. Completed a sexually transmitted infection research project piloting an updated sexual health education curriculum in Oshkosh Area School District Middle Schools.
4. Planned a collaborative adult behavioral risk factor survey with two adjacent counties and three health care systems for a community needs assessment.
5. Funded Drug Free Communities work with reserve funding and applied for another 5 year round of grant funding.
6. Applied for new CDC access to prevention of chronic disease grant funding of over \$3.75M over the next three years.
7. Implementation of Connected Community Wellness screening in Oshkosh high schools.
8. Through the Falls Coalition developed a falls prevention tool called “Stand Tall Don’t Fall” handout for individuals at risk for a fall and entered into a referral agreement with Gold Cross.
9. Completed a Care Transitions assessment process through a community team with the Healthy Wisconsin Leadership Institute resulting in a larger community group to work on implementation.
10. Drafted a Winnebago County Health Resource Directory guidebook to empower individuals and their families to access medical resources easier.
11. Developed new action plans and objectives for most WCHD programs.
12. Increased condom distribution sites in Winnebago County with the help of a condom distribution community work group.
13. Expanded Strong Bones classes to Omro and Winneconne with two new volunteer instructors.
14. Moved Refugee to an office based program reducing costs and streaming activities with health care providers and World Relief.

15. Developed a communicable disease prevention program to expand efforts to keep our health care providers and others informed of communicable disease concerns.
16. Partnered to launch “No Wrong Door” training to help connect those in need of mental health services with service providers.
17. Worked on or in numerous obesity prevention activities with schools, restaurants and “Weight of the Fox Valley” initiative.
18. Awarded a Farm to School AmeriCorps Member placement to bring locally grown foods and nutrition education into area school districts.

#### **2015 GOALS & OBJECTIVES:**

1. Consolidate the northern county WIC and public health offices into a single location.
2. Successfully pass a five year State run health department review based on WI DHS Administrative Code 140 and retain Level III health department status.
3. Implement a needle exchange program to help reduce the transmission of Hepatitis C and HIV from needle sharing of intravenous drug users.
4. Continue to transition toward more population based services with an emphasis on health equality.
5. Expand sexually transmitted infection education to the Neenah School district.
6. Establish a collaborative and routine form of communicable disease communication with local providers and local health departments.
7. Collaborate with local senior centers, ADRC and Health insurance providers to establish a unified approach for the provision of evidenced based prevention programs.
8. Implement at least one initiative to improve care transitions in Winnebago County.
9. Improve marketing strategies and abilities among health department staff and partners.
10. Establish prenatal education for pregnant teens in Winnebago County High Schools.

# HEALTH

## 2015 BUDGET NARRATIVE HIGHLIGHTS

### DEPARTMENT STAFFING:

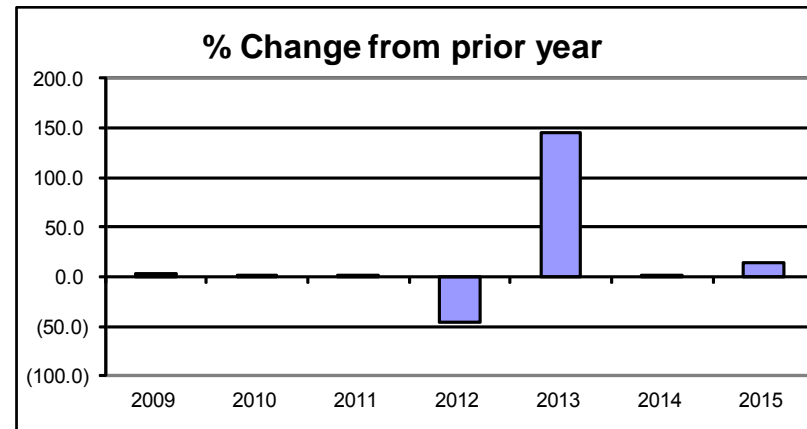
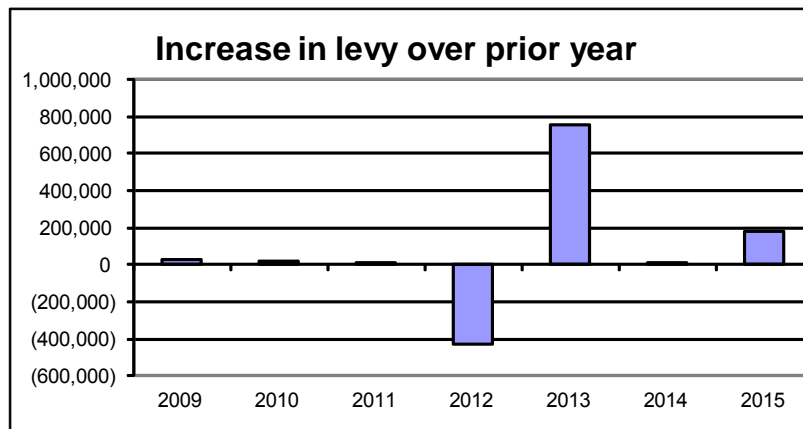
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Full Time	18	18	19	20	21	21	29	33	34	33
Part Time	8	7	6	6	6	7	9	8	8	9
Total	26	25	25	26	27	28	38	41	42	42

In the 2015 budget there is a decrease of one full-time Community Health Supervisor and one full-time Public Health Nurse, there is an increase of one full-time Chronic Disease Prevention Supervisor and one part-time Public Health Nurse.

**COUNTY LEVY:** The net tax levy for the department for 2015 is \$1,464,723, an increase of \$181,211 or 14.1% over 2014, 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.**

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.

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 2014 ADOPTED - Public Health

Account	Amount	Description
<b>Significant changes from 2014</b>		
<b>Tax Levy 2014</b>	<b>\$ 1,283,512</b>	
<b>Revenue Changes - impact on levy:</b>		
WI Children and Families	(45,000)	Increase in allocated WIC Program funds (statewide adjustment).
WI Health Services	159,980	Decrease based on a correction in coding of revenue sources.
Other Grantor Agencies	(92,495)	Increased changes in grant funded projects (different sources).
Inspection Fees	(38,000)	Increase based on additional licenses (based on prior year actuals).
Client Cost Share Fees	6,590	Decrease based on discontinued nail care services.
County Client Services	11,388	Decrease based on estimated services provided for tuberculosis treatment.
Nursing Services	5,750	Decrease based on immunization decline.
Other Miscellaneous Revenues	4,800	Decrease based on less small grant sources projected.
<b>Expense Changes - impact on levy:</b>		
Regular Pay	144,584	Increase based on pay increases and movement of temporary staff to regular labor table.
FICA Medicare	19,959	Increase based on pay increases and movement of temporary staff to regular labor table.
Registration Tuition	4,000	Increase based on prior year actuals (registration costs increasing over the past few years).
Automobile Allowance	(5,000)	Decrease based on the increase of staff using county vehicles.
Advertising	(8,500)	Decrease based on less advertising as part of grant funded projects.
Subscriptions	(3,000)	Decrease based on prior year actuals (subscription costs declining over the past few years).
Small Equipment	(5,500)	Decrease based on less need for equipment in funded projects. Continuing grants require less equipment than new grants.
Medical Supplies	(7,500)	Decrease based on immunization decline.
Other Operating Supplies	(18,000)	Decrease based on prior year actuals (costs declining over the past few years).
Motor Fuel	3,500	Increase based on staff using county vehicles instead of personal.
Building Rental	6,476	Increase based on prior year actuals (rent cost increasing and correcting it to true rental costs).

## **SIGNIFICANT CHANGES FROM 2014 ADOPTED - Public Health**

<b>Account</b>	<b>Amount</b>	<b>Description</b>
Other Contracted Services	(73,000)	Decrease based on current contracted service needs for grant work are less than in previous years.
Administration Fee	(7,500)	Decrease due to department no longer utilizing this general ledger account.
Interpreter	(11,000)	Decrease based on prior year actuals (interpreter costs declining over the past few years).
Decrease to fund balance applied	125,000	Last year applied more fund balance due to lost program funding. This year will not apply this amount of fund balance.
<b>Other small changes</b>	3,679	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Tax Levy 2015</b>	<b>\$ 1,464,723</b>	

## Financial Summary Public Health

Items	2014 8-Month Actual	2014 12-Month Estimate	2014 Adopted Budget	2014 Adjusted Budget	2015 Adopted Budget
Total Revenues	1,951,675	1,998,840	1,915,696	1,947,592	1,909,328
Labor	1,846,054	2,831,364	3,011,308	3,035,203	3,194,705
Travel	27,678	49,007	57,500	57,567	57,150
Capital	-	-	-	-	-
Other Expenditures	240,450	414,878	545,400	558,634	412,196
Total Expenditures	2,114,182	3,295,249	3,614,208	3,651,404	3,664,051
Levy Before Fund Balance Adjustment			1,698,512	1,703,812	1,754,723
Decrease fund balance			(415,000)	(415,000)	(290,000)
Net Levy After Fund Balance Adjustment			1,283,512	1,288,812	1,464,723

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>052 - Public Health</b>									
<b>Revenue</b>									
<b>Intergov Rev:</b>									
Medicaid Title 19	42000	32,203	8,113	22,193	13,000	15,000	15,000	15,000	15.38%
WI Dept of Administration	42002	148,855	88,706	5,460	0	0	0	0	0.00%
WI Children and Families	42005	560,708	539,756	508,265	530,000	575,000	575,000	575,000	8.49%
WI Health Services	42007	304,523	599,134	759,383	724,043	714,480	564,063	564,063	-22.10%
Dept of Transportation	42011	0	3,996	0	4,000	4,000	4,000	4,000	0.00%
Other Grantor Agencies	42019	14,808	273,451	238,467	150,000	242,495	242,495	242,495	61.66%
<b>Intergov Rev Subtotal:</b>		<b>1,061,098</b>	<b>1,513,157</b>	<b>1,533,768</b>	<b>1,421,043</b>	<b>1,550,975</b>	<b>1,400,558</b>	<b>1,400,558</b>	<b>-1.44%</b>
<b>Public Services:</b>									
Forms Copies Etc	45003	93	133	108	100	150	150	150	50.00%
Offset Revenue	45013	13,395	14,845	15,130	14,845	15,500	15,500	15,500	4.41%
Inspection Fees	45021	95,033	279,361	334,680	312,000	350,000	350,000	350,000	12.18%
Housing Authority	45028	90,919	131,224	192,426	94,000	96,000	96,000	96,000	2.13%
Donations	45034	375	1,142	618	950	250	250	250	-73.68%
Client Cost Shares Fees	45035	19,396	16,059	18,878	17,390	10,800	10,800	10,800	-37.90%
County Client Services	45036	0	2,543	2,436	15,388	4,000	4,000	4,000	-74.01%
State Testing Reimbursements	45038	1,005	2,475	2,910	2,370	2,370	2,370	2,370	0.00%
Private Pay Fees	45046	630	480	1,275	760	1,000	1,000	1,000	31.58%
Other Public Charges	45057	2,254	2,181	1,496	1,200	900	900	900	-25.00%
<b>Public Services Subtotal:</b>		<b>223,099</b>	<b>450,442</b>	<b>569,956</b>	<b>459,003</b>	<b>480,970</b>	<b>480,970</b>	<b>480,970</b>	<b>4.79%</b>
<b>Intergov Services:</b>									
Cost Share Municipalities	43016	0	547,532	0	0	0	0	0	0.00%
<b>Intergov Services Subtotal:</b>		<b>0</b>	<b>547,532</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Interfund Revenue:</b>									
Nursing Services	65084	33,480	29,635	37,280	25,650	19,900	22,600	22,600	-11.89%
<b>Interfund Revenue Subtotal:</b>		<b>33,480</b>	<b>29,635</b>	<b>37,280</b>	<b>25,650</b>	<b>19,900</b>	<b>22,600</b>	<b>22,600</b>	<b>-11.89%</b>
<b>Total Operating Revenue:</b>		<b>1,317,676</b>	<b>2,540,765</b>	<b>2,141,004</b>	<b>1,905,696</b>	<b>2,051,845</b>	<b>1,904,128</b>	<b>1,904,128</b>	<b>-0.08%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>052 - Public Health</b>									
<b>Misc Revenues:</b>									
Other Miscellaneous Revenues	48109	15,583	2,772	10,395	10,000	5,200	5,200	5,200	-48.00%
<b>Misc Revenues Subtotal:</b>		<b>15,583</b>	<b>2,772</b>	<b>10,395</b>	<b>10,000</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>	<b>-48.00%</b>
<b>Total Non-Operating Revenue:</b>		<b>15,583</b>	<b>2,772</b>	<b>10,395</b>	<b>10,000</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>	<b>-48.00%</b>
<b>Revenue Total:</b>		<b>1,333,259</b>	<b>2,543,538</b>	<b>2,151,399</b>	<b>1,915,696</b>	<b>2,057,045</b>	<b>1,909,328</b>	<b>1,909,328</b>	<b>-0.33%</b>
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	1,283,300	1,689,892	1,978,845	2,117,680	2,262,264	2,262,264	2,262,264	6.83%
Temporary Employees	51101	6,150	29,733	73,882	30,000	27,800	27,800	27,800	-7.33%
Overtime	51105	252	872	454	500	500	500	500	0.00%
Comp Time	51108	0	976	637	500	400	400	400	-20.00%
Payroll Sundry Account	51190	0	712	0	0	0	0	0	0.00%
<b>Wages Subtotal:</b>		<b>1,289,701</b>	<b>1,722,184</b>	<b>2,053,818</b>	<b>2,148,680</b>	<b>2,290,964</b>	<b>2,290,964</b>	<b>2,290,964</b>	<b>6.62%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	487,062	114,754	142,670	155,231	175,190	175,190	175,190	12.86%
Health Insurance	51201	0	353,278	416,476	499,511	509,332	509,332	509,332	1.97%
Dental Insurance	51202	0	23,831	29,826	33,108	35,104	35,104	35,104	6.03%
Workers Compensation	51203	0	36,928	57,400	17,045	18,743	18,743	18,743	9.96%
WI Retirement	51206	0	97,917	129,808	147,811	153,834	153,834	153,834	4.07%
Fringe Benefits Other	51207	0	8,039	9,697	9,922	11,538	11,538	11,538	16.29%
<b>Fringes Benefits Subtotal:</b>		<b>487,062</b>	<b>634,748</b>	<b>785,877</b>	<b>862,628</b>	<b>903,741</b>	<b>903,741</b>	<b>903,741</b>	<b>4.77%</b>
<b>Total Labor:</b>		<b>1,776,763</b>	<b>2,356,932</b>	<b>2,839,695</b>	<b>3,011,308</b>	<b>3,194,705</b>	<b>3,194,705</b>	<b>3,194,705</b>	<b>6.09%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>052 - Public Health</b>									
<b>Travel:</b>									
Registration Tuition	52001	8,668	8,929	22,638	16,000	20,000	20,000	20,000	25.00%
Automobile Allowance	52002	19,451	25,176	30,532	27,000	22,000	22,000	22,000	-18.52%
Vehicle Lease	52003	32	66	332	250	0	0	0	-100.00%
Commercial Travel	52004	50	307	4,357	4,000	4,250	4,250	4,250	6.25%
Meals	52005	1,226	1,835	2,660	2,000	2,250	2,250	2,250	12.50%
Lodging	52006	4,899	6,206	11,979	7,500	7,500	7,500	7,500	0.00%
Other Travel Exp	52007	111	177	715	250	750	750	750	200.00%
Taxable Meals	52008	336	299	153	500	400	400	400	-20.00%
<b>Travel Subtotal:</b>		<b>34,772</b>	<b>42,995</b>	<b>73,364</b>	<b>57,500</b>	<b>57,150</b>	<b>57,150</b>	<b>57,150</b>	<b>-0.61%</b>
<b>Total Travel:</b>		<b>34,772</b>	<b>42,995</b>	<b>73,364</b>	<b>57,500</b>	<b>57,150</b>	<b>57,150</b>	<b>57,150</b>	<b>-0.61%</b>
<b>Capital Outlay:</b>									
Improvements	58002	9,331	0	0	0	0	0	0	0.00%
Equipment	58004	0	0	23,074	0	0	0	0	0.00%
<b>Capital Outlay Subtotal:</b>		<b>9,331</b>	<b>0</b>	<b>23,074</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Capital:</b>		<b>9,331</b>	<b>0</b>	<b>23,074</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Office:</b>									
Office Supplies	53000	7,146	9,471	8,063	9,500	8,000	8,000	8,000	-15.79%
Printing Supplies	53002	886	1,071	994	1,250	1,400	1,400	1,400	12.00%
Print Duplicate	53003	7,692	9,765	6,406	9,250	10,000	10,000	10,000	8.11%
Postage and Box Rent	53004	458	1,977	3,488	2,000	2,200	2,200	2,200	10.00%
Computer Supplies	53005	0	1,220	161	200	200	200	200	0.00%
Computer Software	53006	1,148	72	744	1,000	1,000	1,000	1,000	0.00%
Telephone	53008	12,624	6,189	5,782	6,500	4,250	4,250	4,250	-34.62%
Telephone Supplies	53009	125	2,121	78	250	0	0	0	-100.00%
Long Distance	53011	0	0	5	0	0	0	0	0.00%
Wireless	53012	3,537	10,607	10,519	11,000	11,000	11,000	11,000	0.00%
Pagers	53013	126	290	126	0	0	0	0	0.00%
Voice and Data Cabling	53014	54	2,464	505	400	0	0	0	-100.00%
<b>Office Subtotal:</b>		<b>33,797</b>	<b>45,247</b>	<b>36,870</b>	<b>41,350</b>	<b>38,050</b>	<b>38,050</b>	<b>38,050</b>	<b>-7.98%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>052 - Public Health</b>									
<b>Operating:</b>									
Advertising	53500	3,045	9,778	8,174	11,000	2,500	2,500	2,500	-77.27%
Subscriptions	53501	5,112	2,332	6,692	4,000	1,000	1,000	1,000	-75.00%
Membership Dues	53502	1,935	3,281	2,883	4,000	3,500	3,500	3,500	-12.50%
Photo Processing	53504	75	0	27	50	0	0	0	-100.00%
Food	53520	5,438	2,156	3,480	5,000	4,120	4,120	4,120	-17.60%
Small Equipment	53522	17,582	5,146	35,615	6,500	1,000	1,000	1,000	-84.62%
Medical Supplies	53524	15,895	21,662	22,123	17,500	10,000	10,000	10,000	-42.86%
Other Operating Supplies	53533	33,989	36,846	22,019	38,000	20,000	20,000	20,000	-47.37%
Motor Fuel	53548	125	210	1,526	500	4,000	4,000	4,000	700.00%
Building Rental	53550	0	8,238	16,476	10,000	16,476	16,476	16,476	64.76%
Equipment Rental	53551	0	741	2,964	0	0	0	0	0.00%
Operating Licenses Fees	53553	15	100	150	200	150	150	150	-25.00%
Operating Grants	53565	0	7,500	2,730	200	0	0	0	-100.00%
Small Equipment Technology	53580	3,673	13,703	5,827	10,000	10,300	10,300	10,300	3.00%
Print Duplicate	73003	11,084	10,840	9,867	11,000	10,000	10,000	10,000	-9.09%
Postage and Box Rent	73004	7,757	8,255	7,703	8,250	7,500	7,500	7,500	-9.09%
Motor Fuel	73548	3,133	2,718	1,749	4,250	1,500	1,500	1,500	-64.71%
<b>Operating Subtotal:</b>		<b>108,856</b>	<b>133,505</b>	<b>150,006</b>	<b>130,450</b>	<b>92,046</b>	<b>92,046</b>	<b>92,046</b>	<b>-27.33%</b>
<b>Repairs &amp; Maint:</b>									
Maintenance Equipment	54022	1,500	4,718	3,445	4,500	4,600	4,600	4,600	2.22%
Maintenance Vehicles	54023	41	0	29	0	0	0	0	0.00%
Equipment Repairs	54029	123	175	117	200	0	0	0	-100.00%
Maintenance Vehicles	74023	590	290	0	300	300	300	300	0.00%
Equipment Repairs	74029	1,811	2,688	3,391	2,500	2,500	2,500	2,500	0.00%
<b>Repairs &amp; Maint Subtotal:</b>		<b>4,065</b>	<b>7,870</b>	<b>6,983</b>	<b>7,500</b>	<b>7,400</b>	<b>7,400</b>	<b>7,400</b>	<b>-1.33%</b>
<b>Contractual Services:</b>									
Vehicle Repairs	55005	0	0	0	100	0	0	0	-100.00%
Professional Service	55014	0	0	0	2,000	2,000	2,000	2,000	0.00%
Other Contract Serv	55030	229,566	355,313	255,502	298,000	225,000	225,000	225,000	-24.50%
Administration Fee	55037	6,207	6,746	19,060	7,500	0	0	0	-100.00%
Interpreter	55041	3,306	14,578	9,308	14,000	3,000	3,000	3,000	-78.57%
Building Rental	75042	0	33,000	33,000	33,000	33,000	33,000	33,000	0.00%
<b>Contractual Services Subtotal:</b>		<b>239,078</b>	<b>409,636</b>	<b>316,870</b>	<b>354,600</b>	<b>263,000</b>	<b>263,000</b>	<b>263,000</b>	<b>-25.83%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>052 - Public Health</b>									
<b>Insurance Expenses:</b>									
Prop Liab Insurance	76000	7,452	8,592	9,960	11,500	11,700	11,700	11,700	1.74%
<b>Insurance Expenses Subtotal:</b>		<b>7,452</b>	<b>8,592</b>	<b>9,960</b>	<b>11,500</b>	<b>11,700</b>	<b>11,700</b>	<b>11,700</b>	<b>1.74%</b>
<b>Total Other Operating:</b>		<b>393,248</b>	<b>604,850</b>	<b>520,689</b>	<b>545,400</b>	<b>412,196</b>	<b>412,196</b>	<b>412,196</b>	<b>-24.42%</b>
<b>Expense Total:</b>		<b>2,214,114</b>	<b>3,004,777</b>	<b>3,456,821</b>	<b>3,614,208</b>	<b>3,664,051</b>	<b>3,664,051</b>	<b>3,664,051</b>	<b>1.38%</b>
<b>Public Health Net/(Levy):</b>		<b>(880,855)</b>	<b>(461,240)</b>	<b>(1,305,423)</b>	<b>(1,698,512)</b>	<b>(1,607,006)</b>	<b>(1,754,723)</b>	<b>(1,754,723)</b>	<b>-5.39%</b>
Decrease fund balance		0	0	0	415,000	290,000	290,000	290,000	-23.86%
<b>Net Public Health:</b>		<b>(880,855)</b>	<b>(461,240)</b>	<b>(1,305,423)</b>	<b>(1,283,512)</b>	<b>(1,317,006)</b>	<b>(1,464,723)</b>	<b>(1,464,723)</b>	<b>14.12%</b>

# CHILD SUPPORT

General Fund – Organization: 1050

2015 BUDGET NARRATIVE

DEPARTMENT HEAD: Kathleen M. Diedrich  
LOCATION: Winnebago County  
415 Jackson Street, Room 140  
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.

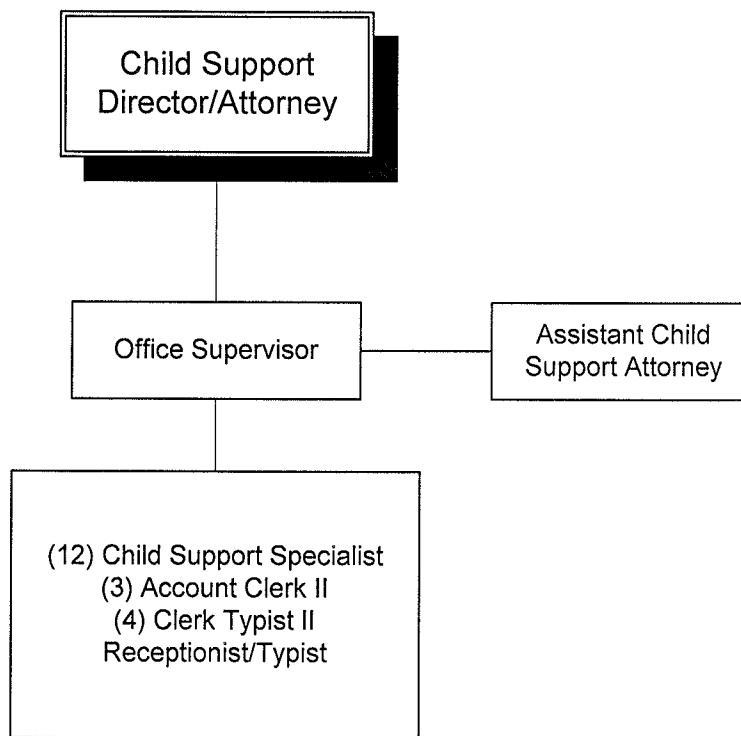
**CHILD SUPPORT ORDER REVISION:** Review all IV-D orders with payments assigned to the state within 36 months of the last court action, or at the request of either parent, and provide services for adjustment in those cases where there has been a substantial change in circumstances and the support does 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**

**2015 BUDGET NARRATIVE**

**DEPARTMENT HEAD:** Kathleen M. Diedrich  
**LOCATION:** Winnebago County  
415 Jackson Street, Room 140  
Oshkosh, WI 54901

**TELEPHONE:** 236-1088

## **2014 ACCOMPLISHMENTS:**

1. Advocated 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. Increased staff in allowable space to meet growing caseloads and maximizing effectiveness of the Child Support Program.
3. Offered more training opportunities and group discussions.
4. Reviewed and implemented parameter for working with NIVD case assistance.
5. Initiated corrective measures for medical support coding deficiencies.
6. Passed the on-site review, (required every three years) with minor initiatives for federal and state compliance.

## **2015 GOALS & OBJECTIVES:**

1. Increase performance measures by at least 2% for each measurement.
2. Increase space for a small conference room by scanning files.
3. Purchase dual monitors for staff in preparation for new Child Support Program Software.
4. Co-Host the State Child Support Conference in Elkhart Lake.
5. Actively Participate in Policy and Program conferences and provide additional training where needed.
6. Create task force to reach out to high arrears cases for improved collections.

# CHILD SUPPORT

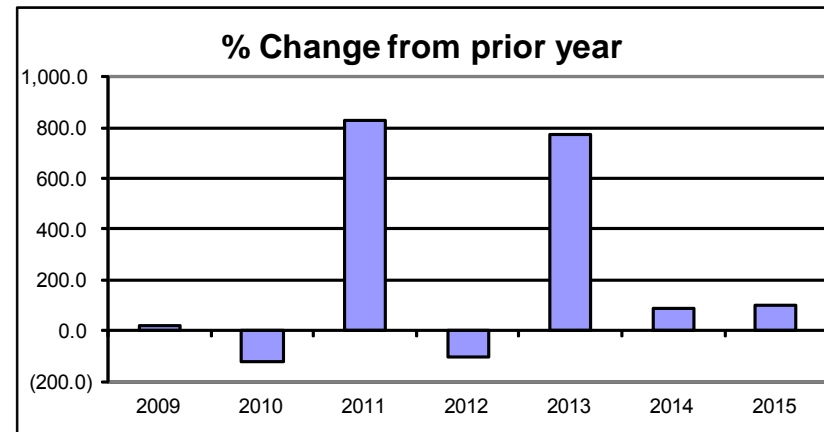
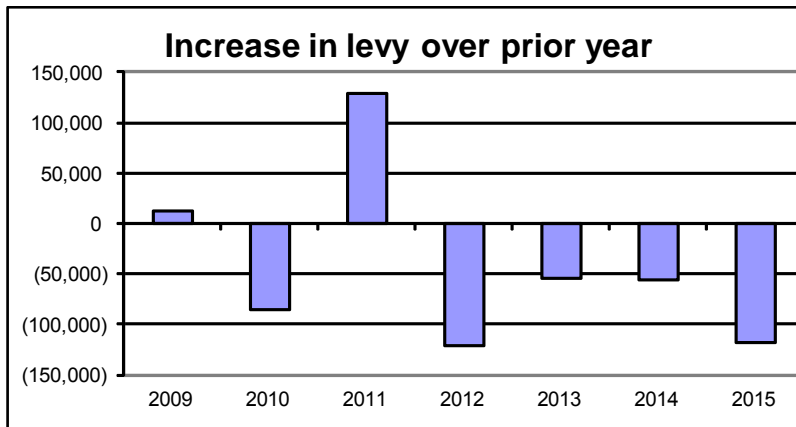
## 2015 BUDGET NARRATIVE HIGHLIGHTS

### DEPARTMENT STAFFING:

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Full Time	20	19	19	19	19	21	21	21	23	23
Part Time	0	0	0	0	0	0	0	0	0	0
Total	20	19	19	19	19	21	21	21	23	23

There are no changes to the organization chart in the 2015 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 2015 is projected to be \$235,509. The primary reason for the surplus is that we are able to report other department costs in the grant reporting to recoup costs other departments incur to support the child support efforts. The 2014 department budget had more revenues than expenditures of \$117,852.



## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Child Support

Account	Amount	Description
<b>Significant changes from 2014</b>		
<b>Surplus 2014</b>	<b>\$ 117,852</b>	
<b>Revenue Changes - impact on levy:</b>		
Office of Justice Assistance	486,959	Increase due to administrative cost reimbursements of 66% based on incentive allocations that were added and not fully determined before the 2014 budget deadline.
WI Children and Families	(293,493)	Decrease due to this account previously being designated as federal incentive funds. The State of Wisconsin has re-designed the incentive allocations based on individual county performance measures which are not matched. The allocation of State GRP of 8.5 million as distributed by the state and medical insurance reimbursed are 66% matched. Since the state does not designate by county allocations in identifying these items, the amount is included in Office of Justice Assistance.
<b>Expense Changes - impact on levy:</b>		
Regular Pay	(26,305)	Normal increase in wages based on pay proposal for 2015.
Overtime	(7,900)	Increase due to implementation of special outreach projects, scanning, and strategies to increase collections for families.
FICA Medicare	(6,217)	Increase due to staff additions in 2014. Funds were not included in 2014 budget. This is being corrected here.
Health Insurance	(22,987)	Increase due to staff additions in 2014. Funds were not included in 2014 budget. This is being corrected here.
Small Equipment	(9,415)	Increase due to the purchase of dual monitor systems in preparation for the state implementing new child support program software that will be necessary to the program and the purchase of furniture to replace in staff offices as well as lobby area.
<b>Other small changes</b>	<b>(2,985)</b>	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Surplus 2015</b>	<b>\$ 235,509</b>	

## Financial Summary Child Support

<b>Items</b>	<b>2014 8-Month Actual</b>	<b>2014 12-Month Estimate</b>	<b>2014 Adopted Budget</b>	<b>2014 Adjusted Budget</b>	<b>2015 Adopted Budget</b>
Total Revenues	1,079,855	1,588,198	1,588,198	1,588,198	1,781,664
Labor	846,612	1,356,735	1,361,235	1,361,235	1,426,527
Travel	2,965	4,426	4,426	4,426	5,235
Capital	-	-	-	-	-
Other Expenditures	62,141	100,397	104,685	104,685	114,393
Total Expenditures	911,718	1,461,558	1,470,346	1,470,346	1,546,155
Levy			(117,852)	(117,852)	(235,509)

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>050 - Child Support</b>									
<b>Revenue</b>									
<b>Intergov Rev:</b>									
Office of Justice Assistance	42003	625,219	1,040,056	824,643	1,256,705	1,878,814	1,743,664	1,743,664	38.75%
WI Children and Families	42005	676,549	76,639	417,404	293,493	0	0	0	-100.00%
<b>Intergov Rev Subtotal:</b>		<b>1,301,767</b>	<b>1,116,695</b>	<b>1,242,047</b>	<b>1,550,198</b>	<b>1,878,814</b>	<b>1,743,664</b>	<b>1,743,664</b>	<b>12.48%</b>
<b>Public Services:</b>									
Other Fees	45002	(33,772)	2,840	85	0	0	0	0	0.00%
Blood Tests	45016	15,733	15,816	16,013	18,000	18,000	18,000	18,000	0.00%
Sheriff Fees	45017	21,343	24,188	16,693	20,000	20,000	20,000	20,000	0.00%
<b>Public Services Subtotal:</b>		<b>3,304</b>	<b>42,845</b>	<b>32,791</b>	<b>38,000</b>	<b>38,000</b>	<b>38,000</b>	<b>38,000</b>	<b>0.00%</b>
<b>Total Operating Revenue:</b>		<b>1,305,071</b>	<b>1,159,540</b>	<b>1,274,838</b>	<b>1,588,198</b>	<b>1,916,814</b>	<b>1,781,664</b>	<b>1,781,664</b>	<b>12.18%</b>
<b>Revenue Total:</b>		<b>1,305,071</b>	<b>1,159,540</b>	<b>1,274,838</b>	<b>1,588,198</b>	<b>1,916,814</b>	<b>1,781,664</b>	<b>1,781,664</b>	<b>12.18%</b>
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	750,888	740,129	770,141	886,809	913,114	913,114	913,114	2.97%
Temporary Employees	51101	0	110	4,876	2,500	0	0	0	-100.00%
Overtime	51105	6,838	27	172	2,000	9,900	9,900	9,900	395.00%
Comp Time	51108	0	4,830	1,974	4,000	2,500	2,500	2,500	-37.50%
Payroll Sundry Account	51190	0	5	0	0	0	0	0	0.00%
<b>Wages Subtotal:</b>		<b>757,726</b>	<b>745,102</b>	<b>777,163</b>	<b>895,309</b>	<b>925,514</b>	<b>925,514</b>	<b>925,514</b>	<b>3.37%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	414,809	52,981	56,787	64,394	70,611	70,611	70,611	9.65%
Health Insurance	51201	0	247,428	254,782	316,767	339,754	339,754	339,754	7.26%
Dental Insurance	51202	0	14,917	16,912	19,686	22,441	22,441	22,441	13.99%
Workers Compensation	51203	0	2,598	2,429	801	785	785	785	-2.00%
WI Retirement	51206	0	42,864	49,552	59,904	62,765	62,765	62,765	4.78%
Fringe Benefits Other	51207	0	3,357	3,800	4,374	4,657	4,657	4,657	6.47%
<b>Fringes Benefits Subtotal:</b>		<b>414,809</b>	<b>364,145</b>	<b>384,263</b>	<b>465,926</b>	<b>501,013</b>	<b>501,013</b>	<b>501,013</b>	<b>7.53%</b>
<b>Total Labor:</b>		<b>1,172,535</b>	<b>1,109,246</b>	<b>1,161,426</b>	<b>1,361,235</b>	<b>1,426,527</b>	<b>1,426,527</b>	<b>1,426,527</b>	<b>4.80%</b>

# **Winnebago County** **Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>050 - Child Support</b>									
<b>Travel:</b>									
Registration Tuition	52001	360	0	900	1,200	1,500	1,500	1,500	25.00%
Automobile Allowance	52002	748	637	1,644	1,219	1,140	1,140	1,140	-6.46%
Meals	52005	86	242	374	525	490	490	490	-6.67%
Lodging	52006	1,050	1,470	1,610	1,425	2,010	2,010	2,010	41.05%
Other Travel Exp	52007	131	31	128	0	0	0	0	0.00%
Taxable Meals	52008	72	316	98	57	95	95	95	66.67%
<b>Travel Subtotal:</b>		<b>2,447</b>	<b>2,696</b>	<b>4,754</b>	<b>4,426</b>	<b>5,235</b>	<b>5,235</b>	<b>5,235</b>	<b>18.29%</b>
<b>Total Travel:</b>									
		<b>2,447</b>	<b>2,696</b>	<b>4,754</b>	<b>4,426</b>	<b>5,235</b>	<b>5,235</b>	<b>5,235</b>	<b>18.29%</b>
<b>Office:</b>									
Office Supplies	53000	5,841	7,331	4,051	6,000	7,000	7,000	7,000	16.67%
Printing Supplies	53002	1,680	1,680	3,689	3,500	3,500	3,500	3,500	0.00%
Postage and Box Rent	53004	10	15	33	0	0	0	0	0.00%
Computer Software	53006	5,450	2,877	0	781	900	900	900	15.24%
Telephone	53008	2,980	1,512	1,257	3,000	3,000	1,500	1,500	-50.00%
Telephone Supplies	53009	0	57	58	0	150	150	150	100.00%
<b>Office Subtotal:</b>		<b>15,962</b>	<b>13,472</b>	<b>9,088</b>	<b>13,281</b>	<b>14,550</b>	<b>13,050</b>	<b>13,050</b>	<b>-1.74%</b>
<b>Operating:</b>									
Subscriptions	53501	158	113	145	500	350	350	350	-30.00%
Membership Dues	53502	1,602	1,417	785	805	1,580	1,580	1,580	96.27%
Education Training	53513	0	0	0	0	200	200	200	100.00%
Small Equipment	53522	0	0	0	4,285	13,700	13,700	13,700	219.72%
Legal Fees	53530	40,038	40,517	32,732	38,000	36,500	36,500	36,500	-3.95%
Operating Licenses Fees	53553	0	200	40	80	80	80	80	0.00%
Small Equipment Technology	53580	0	2,844	0	0	0	0	0	0.00%
Print Duplicate	73003	4,548	4,354	5,388	6,000	6,000	6,000	6,000	0.00%
Postage and Box Rent	73004	17,414	17,759	18,550	16,800	17,500	17,500	17,500	4.17%
<b>Operating Subtotal:</b>		<b>63,760</b>	<b>67,203</b>	<b>57,640</b>	<b>66,470</b>	<b>75,910</b>	<b>75,910</b>	<b>75,910</b>	<b>14.20%</b>
<b>Repairs &amp; Maint:</b>									
Maintenance Equipment	54022	571	1,609	1,091	1,000	1,000	1,000	1,000	0.00%
Equipment Repairs	54029	156	0	0	200	200	200	200	0.00%
Equipment Repairs	74029	1,353	1,353	1,485	1,485	1,584	1,584	1,584	6.67%
<b>Repairs &amp; Maint Subtotal:</b>		<b>2,080</b>	<b>2,962</b>	<b>2,576</b>	<b>2,685</b>	<b>2,784</b>	<b>2,784</b>	<b>2,784</b>	<b>3.69%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>050 - Child Support</b>									
<b>Contractual Services:</b>									
Medical and Dental	55000	16,888	14,398	13,144	18,000	18,600	18,600	18,600	3.33%
Legal Services	55001	13,401	0	1,131	0	0	0	0	0.00%
Transcription Services	55009	0	0	0	250	250	250	250	0.00%
Interpreter	55041	354	0	82	300	100	100	100	-66.67%
Personnel Services	75800	5,000	5,000	0	0	0	0	0	0.00%
<b>Contractual Services Subtotal:</b>		<b>35,642</b>	<b>19,398</b>	<b>14,357</b>	<b>18,550</b>	<b>18,950</b>	<b>18,950</b>	<b>18,950</b>	<b>2.16%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	76000	3,132	3,480	3,912	3,699	3,699	3,699	3,699	0.00%
<b>Insurance Expenses Subtotal:</b>		<b>3,132</b>	<b>3,480</b>	<b>3,912</b>	<b>3,699</b>	<b>3,699</b>	<b>3,699</b>	<b>3,699</b>	<b>0.00%</b>
<b>Total Other Operating:</b>		<b>120,576</b>	<b>106,514</b>	<b>87,572</b>	<b>104,685</b>	<b>115,893</b>	<b>114,393</b>	<b>114,393</b>	<b>9.27%</b>
<b>Expense Total:</b>		<b>1,295,557</b>	<b>1,218,456</b>	<b>1,253,752</b>	<b>1,470,346</b>	<b>1,547,655</b>	<b>1,546,155</b>	<b>1,546,155</b>	<b>5.16%</b>
<b>Child Support Net/(Levy):</b>		<b>9,513</b>	<b>(58,916)</b>	<b>21,086</b>	<b>117,852</b>	<b>369,159</b>	<b>235,509</b>	<b>235,509</b>	<b>99.83%</b>

# VETERANS' SERVICES

General Fund – Organization: 1059  
2015 BUDGET NARRATIVE

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

TELEPHONE: 236-4898

## 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 support for legislative activity associated with veterans' benefits.

## PROGRAM DESCRIPTION:

LOANS Loan Programs including home purchase and improvement.

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 and their dependents.

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

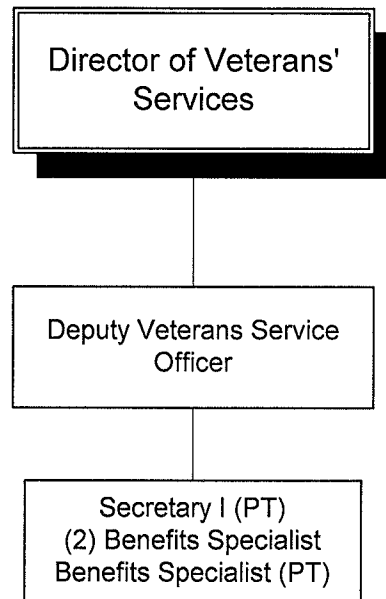
EDUCATION Educational programs, including GI Bill, vocational rehabilitation, retraining, VetEd and Wisconsin G.I. Bill.

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.

WIDEPT. OF REVENUE & NATURAL RESOURCES & TRANSPORTATION Property tax credit, state parks pass and WisDOT Identifier.

# VETERANS' SERVICES



# **VETERANS' SERVICES**

**General Fund – Organization: 1059  
2015 BUDGET NARRATIVE**

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

**TELEPHONE: 236-4823**

## **2014 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 of compensation, pension, dependent indemnity compensation (DIC), education and housing were accomplished as a result of this outreach. The annual Veterans Recognition and Tribute was held at the Elk's Club with approximately 200 people attending. 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. Winnebago County has served as the host site for the Northeast CVSO Association meeting in January and the Wisconsin Association of County Veterans Service Officers Fall Conference in September. Our referrals to the Green Bay Vets Center have resulted in increased activities in the group and individual counseling areas.**
- 2. Changes in the Federal VA information distribution have increased the necessity for local monitoring of applications through the VIMS system. Updates and enhancements to the VIMS system have facilitated in this area.**
- 3. A very positive rapport has been established with the Salvation Army who provides transportation for veterans with appointments at the VA Outpatient Clinic in Appleton. The grant from Winnebago County to the Salvation Army serves to offset costs associated with this program.**
- 4. All department personnel involved with claims processing have been accredited by the National CVSO Association and the Wisconsin Dept. of Veterans Affairs. Regular scheduled staff meetings have contributed to sharing of methods used amongst staff as well as ongoing training and new program updates.**
- 5. A significant project in Oakhill Cemetery involving headstone replacement & restoration has been completed.**

## **2015 GOALS & OBJECTIVES:**

- 1. Continue to promote 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, 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 to 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. Continue staff training and accreditation to allow access to the Federal VA Information System (VBMS) as well as regular scheduled staff meetings.**
- 3. Expand our association with local medical providers in obtaining nexus opinions to support veterans' claims for benefits.**
- 4. Be sensitive and aware of the needs of homeless veterans – make referrals to agencies and resources available.**

# VETERANS SERVICE

## 2015 BUDGET NARRATIVE HIGHLIGHTS

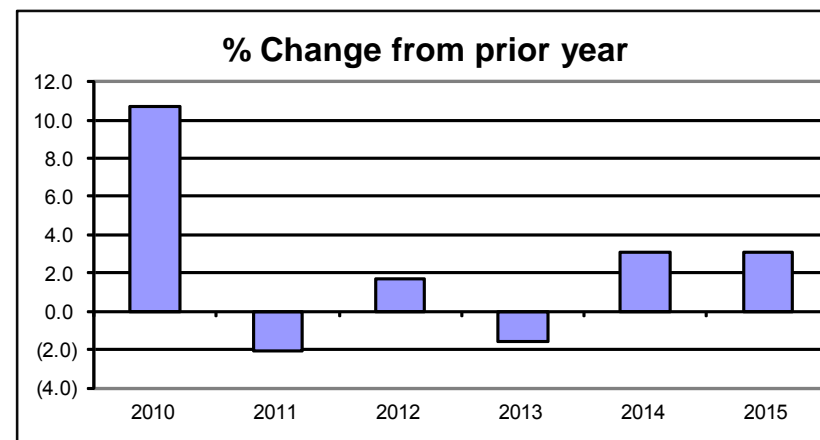
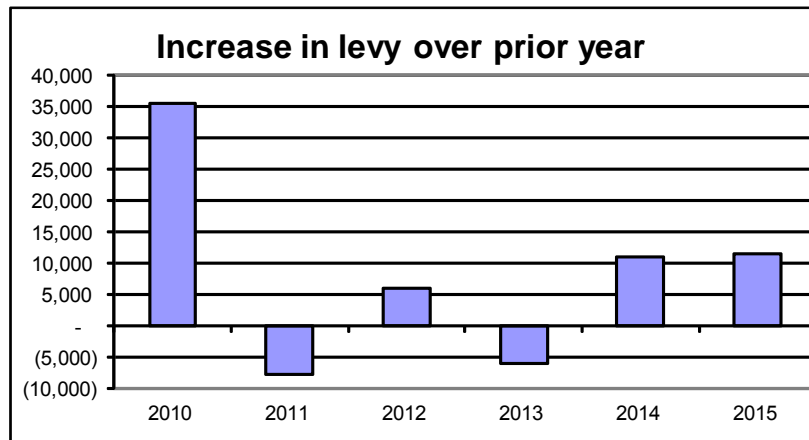
### DEPARTMENT STAFFING:

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Full Time	4	4	4	4	4	4	4	4	4	4
Part Time	1	1	1	1	2	2	2	2	2	2
Total	5	5	5	5	6	6	6	6	6	6

There are no changes to the department staffing for 2015.

**COUNTY LEVY:** The tax levy for 2015 is \$381,949, an increase of \$11,437 or 3.1% over 2014.

**Additional Note:** There is an additional \$3,500 added to the department's budget that will replace flags and reserved parking signs, this amount will be funded by the General Fund balance.



## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Veterans

Account	Amount	Description
Significant changes from 2014		
Tax Levy 2014	\$ 370,512	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Health Insurance	5,244	Increase based on personnel change and new employee requiring health insurance.
Veterans Graves	4,500	Increase to replace flags and reserved parking signs.
Decrease Fund Balance	(3,500)	The addition to add flag replacement and reserved parking signs came about in a County Board budget amendment. In order to not effect the levy, it was added using the General Fund balance.
Other small changes	5,193	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2015	\$ 381,949	

## Financial Summary Veterans Services

<b>Items</b>	<b>2014 8-Month Actual</b>	<b>2014 12-Month Estimate</b>	<b>2014 Adopted Budget</b>	<b>2014 Adjusted Budget</b>	<b>2015 Adopted Budget</b>
Total Revenues	14,238	13,300	13,300	13,300	13,300
Labor	194,665	287,325	287,325	287,325	299,784
Travel	5,467	11,160	11,160	11,160	9,630
Capital	-	-	-	-	-
Other Expenditures	42,288	85,397	85,327	85,327	89,335
Total Expenditures	242,420	383,882	383,812	383,812	398,749
Levy Before Fund Balance Adjustment			370,512	370,512	385,449
Decrease fund balance			-	-	(3,500)
Net Levy After Fund Balance Adjustment			370,512	370,512	381,949

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>059 - Veterans Services</b>									
<b>Revenue</b>									
<b>Intergov Rev:</b>									
WI Military Affairs	42008	13,000	13,000	13,000	13,000	13,000	13,000	13,000	0.00%
<b>Intergov Rev Subtotal:</b>		<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>0.00%</b>
<b>Public Services:</b>									
Other Fees	45002	75	556	680	100	100	100	100	0.00%
Donations	45034	2,021	1,245	1,395	200	200	200	200	0.00%
<b>Public Services Subtotal:</b>		<b>2,096</b>	<b>1,801</b>	<b>2,075</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>0.00%</b>
<b>Total Operating Revenue:</b>		<b>15,096</b>	<b>14,801</b>	<b>15,075</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>	<b>0.00%</b>
<b>Revenue Total:</b>		<b>15,096</b>	<b>14,801</b>	<b>15,075</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>	<b>0.00%</b>
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	227,370	209,295	211,506	207,121	212,823	212,823	212,823	2.75%
Overtime	51105	48	0	0	0	0	0	0	0.00%
Comp Time	51108	0	399	448	0	0	0	0	0.00%
<b>Wages Subtotal:</b>		<b>227,418</b>	<b>209,694</b>	<b>211,953</b>	<b>207,121</b>	<b>212,823</b>	<b>212,823</b>	<b>212,823</b>	<b>2.75%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	72,582	15,002	15,524	14,605	16,281	16,281	16,281	11.48%
Health Insurance	51201	0	29,583	37,338	45,858	51,102	51,102	51,102	11.43%
Dental Insurance	51202	0	4,035	3,573	3,632	3,838	3,838	3,838	5.67%
Workers Compensation	51203	0	625	680	188	183	183	183	-2.66%
WI Retirement	51206	0	12,373	13,771	14,456	14,472	14,472	14,472	0.11%
Fringe Benefits Other	51207	0	1,401	1,323	1,465	1,085	1,085	1,085	-25.94%
<b>Fringes Benefits Subtotal:</b>		<b>72,582</b>	<b>63,018</b>	<b>72,209</b>	<b>80,204</b>	<b>86,961</b>	<b>86,961</b>	<b>86,961</b>	<b>8.42%</b>
<b>Total Labor:</b>		<b>300,001</b>	<b>272,712</b>	<b>284,162</b>	<b>287,325</b>	<b>299,784</b>	<b>299,784</b>	<b>299,784</b>	<b>4.34%</b>

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>059 - Veterans Services</b>									
<b>Travel:</b>									
Registration Tuition	52001	675	515	995	1,580	1,980	1,980	1,980	25.32%
Automobile Allowance	52002	3,504	5,183	2,516	4,350	3,300	3,300	3,300	-24.14%
Commercial Travel	52004	0	0	942	0	0	0	0	0.00%
Meals	52005	788	1,124	616	1,780	1,280	1,280	1,280	-28.09%
Lodging	52006	1,679	2,949	2,589	3,150	2,540	2,540	2,540	-19.37%
Other Travel Exp	52007	0	151	0	50	100	100	100	100.00%
Taxable Meals	52008	205	206	145	250	430	430	430	72.00%
<b>Travel Subtotal:</b>		<b>6,851</b>	<b>10,127</b>	<b>7,803</b>	<b>11,160</b>	<b>9,630</b>	<b>9,630</b>	<b>9,630</b>	<b>-13.71%</b>
<b>Total Travel:</b>		<b>6,851</b>	<b>10,127</b>	<b>7,803</b>	<b>11,160</b>	<b>9,630</b>	<b>9,630</b>	<b>9,630</b>	<b>-13.71%</b>
<b>Office:</b>									
Office Supplies	53000	959	318	715	800	800	800	800	0.00%
Stationery and Forms	53001	60	71	137	125	125	125	125	0.00%
Printing Supplies	53002	472	393	484	450	450	450	450	0.00%
Postage and Box Rent	53004	14	0	0	0	0	0	0	0.00%
Telephone	53008	1,209	619	770	1,000	1,000	1,000	1,000	0.00%
Voice and Data Cabling	53014	0	0	216	0	0	0	0	0.00%
<b>Office Subtotal:</b>		<b>2,715</b>	<b>1,401</b>	<b>2,321</b>	<b>2,375</b>	<b>2,375</b>	<b>2,375</b>	<b>2,375</b>	<b>0.00%</b>
<b>Operating:</b>									
Advertising	53500	18	302	204	500	500	500	500	0.00%
Subscriptions	53501	335	369	608	800	800	800	800	0.00%
Membership Dues	53502	160	110	270	250	350	350	350	40.00%
Food	53520	386	137	127	225	225	225	225	0.00%
Small Equipment	53522	993	0	8	200	200	200	200	0.00%
Other Operating Supplies	53533	9,877	9,670	5,994	11,000	11,000	11,000	11,000	0.00%
Automobile Allowance-Other	53538	1,230	1,330	29	0	0	0	0	0.00%
Meals Other	53541	0	0	0	500	0	0	0	-100.00%
Auto Allowance Taxable	53546	3,465	3,942	2,087	2,500	2,500	2,500	2,500	0.00%
Operating Licenses Fees	53553	40	0	0	45	45	45	45	0.00%
Veterans Relief Assistance	53559	25,076	24,867	23,250	26,000	26,000	26,000	26,000	0.00%
Veterans Graves	53560	13,902	18,332	18,831	19,000	20,000	20,000	23,500	23.68%
Operating Grants	53565	4,166	4,827	5,547	13,000	13,000	13,000	13,000	0.00%
Print Duplicate	73003	2,417	2,573	2,452	2,500	2,500	2,500	2,500	0.00%

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>059 - Veterans Services</b>									
Postage and Box Rent	73004	4,021	3,628	2,819	3,900	3,900	3,900	3,900	0.00%
<b>Operating Subtotal:</b>		<b>66,086</b>	<b>70,088</b>	<b>62,225</b>	<b>80,420</b>	<b>81,020</b>	<b>81,020</b>	<b>84,520</b>	<b>5.10%</b>
<b>Repairs &amp; Maint:</b>									
Maintenance Equipment	54022	167	450	305	160	0	0	0	-100.00%
Equipment Repairs	54029	78	78	78	78	78	78	78	0.00%
Equipment Repairs	74029	396	429	429	429	430	430	430	0.23%
<b>Repairs &amp; Maint Subtotal:</b>		<b>641</b>	<b>957</b>	<b>812</b>	<b>667</b>	<b>508</b>	<b>508</b>	<b>508</b>	<b>-23.84%</b>
<b>Contractual Services:</b>									
Other Contract Serv	55030	700	700	700	700	700	700	700	0.00%
<b>Contractual Services Subtotal:</b>		<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>0.00%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	76000	936	1,068	1,224	1,165	1,232	1,232	1,232	5.75%
<b>Insurance Expenses Subtotal:</b>		<b>936</b>	<b>1,068</b>	<b>1,224</b>	<b>1,165</b>	<b>1,232</b>	<b>1,232</b>	<b>1,232</b>	<b>5.75%</b>
<b>Total Other Operating:</b>		<b>71,078</b>	<b>74,213</b>	<b>67,282</b>	<b>85,327</b>	<b>85,835</b>	<b>85,835</b>	<b>89,335</b>	<b>4.70%</b>
<b>Expense Total:</b>		<b>377,929</b>	<b>357,053</b>	<b>359,248</b>	<b>383,812</b>	<b>395,249</b>	<b>395,249</b>	<b>398,749</b>	<b>3.89%</b>
<b>Veterans Services Net/(Levy):</b>		<b>(362,834)</b>	<b>(342,252)</b>	<b>(344,173)</b>	<b>(370,512)</b>	<b>(381,949)</b>	<b>(381,949)</b>	<b>(385,449)</b>	<b>4.03%</b>
Decrease fund balance		0	0	0	0	0	0	3,500	100.00%
<b>Net Veterans:</b>		<b>(362,834)</b>	<b>(342,252)</b>	<b>(344,173)</b>	<b>(370,512)</b>	<b>(381,949)</b>	<b>(381,949)</b>	<b>(381,949)</b>	<b>4.03%</b>

# HUMAN SERVICES

Department: 200-XXX Fund: Human Services  
2015 BUDGET NARRATIVE

DEPARTMENT HEAD: Dr. Bill Topel – Director

TELEPHONE: (920) 236-1195

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:

1. 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.
2. 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.
3. 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.
4. 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.

### **Inpatient and Institutional Care**

Services delivered in institutional settings such as state mental health institutes, centers for developmental disabilities, hospitals, residential inpatient, child caring and juvenile correctional institutions. Services to consumers for the purpose of providing treatment of mental disorders and eventually restoring health, personal, vocational, social and family functioning

### **Investigations and Assessments**

Provision of services to consumers that includes screening, assessment, diagnosis, case planning or determining the existence and type of specific problems. 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**

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 subsidy 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**

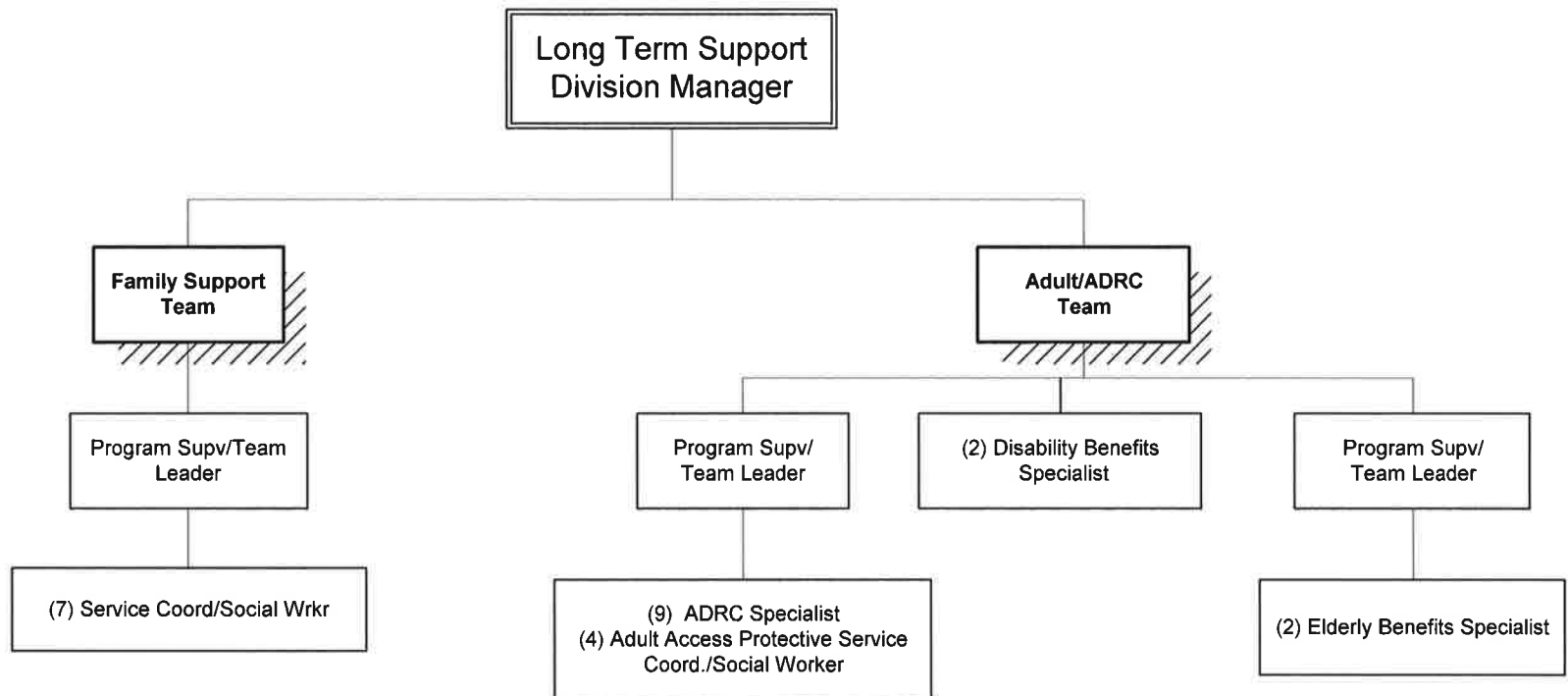
The provision of services to maintain consumers in independent or supervised living in their home or the home of their friends or relatives that help them meet their daily living needs, address their needs for social contact, ensure their well-being and/or reduce the likelihood that they will be placed 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**

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 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

## Long Term Support Services



# **HUMAN SERVICES**

## **Human Services – Fund: 200 2015 BUDGET NARRATIVE**

**DEPARTMENT HEAD:** Dr. Bill Topel – Director  
**LOCATION:** Winnebago County Human Services  
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Oshkosh, WI 54901

**TELEPHONE:** 236-1195

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

### **2014 ACCOMPLISHMENTS:**

#### **Administrative Services Division**

1. Support Specialists Team worked with Data Systems Coordinator to develop a tool for staff to use GenoPro. GenoPro is used to map out family relationships by staff.
2. Restructured the process followed by AODA staff which involved multiple computer systems. The change allowed for greater efficiency in reporting to DOT and decrease in double entry.
3. Divisions are implementing new paperless methods to deliver needed documents to various partners, and also are imaging files that were previously put in storage.
4. Updated and will continue to format content of DHS website with the focus on content that is helpful and relevant to our consumers and the public.
5. Created Agency Resource Library for DHS Blog, including team meeting activities, links to professional newsletters/bulletins, and websites.
6. Went live in Neenah with Nuance, the voice recognition software. This will create a vastly larger friendly customer service environment by eliminating wait times on the phone as the outside caller is transferred directly.
7. Continued to provide a high level of customer service by responding to phone calls and e-mails in a timely fashion and with empathy, directing the caller to the appropriate staff person as needed.
8. Implemented an ongoing safety awareness plan with a focus on avoiding risk, building worker confidence, and de-escalation skills.
9. Financial team member will be in the clinic reception area at all times instead of being called down to do the financial. This will provide better support to the reception staff. Every client will also check in “financially” whenever they come in for service so that we can update their records for any changes. This could have a positive effect on billing. This will also reduce the number of staff in the rotation for financials.
10. Maintained a 24 hour turn around time for all transcription work. This will allow for a more time efficient billing cycle, along with better customer service.

#### **Behavioral Health Division**

1. Certain Behavioral Health staff has been utilizing the new Helix Lenovo laptops. The potential is for staff to be more productive when out of the office and on-site.
2. The Coordinated Service Team (CST) was examined closely, and at this time it would provide little benefit to our department or consumers.
3. The notion of a Mental Health Court, while it has merit, was not a priority for the county at this time. Our numbers were not sufficient to have us start yet another special project. It will be examined as time goes on.
4. The AODA Walk-In model piloted in Neenah has been expanded and implemented in Oshkosh. Some staff reorganization has occurred to permit this to become a reality. The effort is currently under review to see if the objective has been achieved.
5. Dramatically redefined our eligibility criteria within our Behavioral Health clinic for both AODA and mental health. The impact of the changes will be monitored.
6. Monitoring the availability of prescriber time is always a matter of concern and importance for the management team. The child psychiatry position added in 2013 will be continued through December 2014 and will be re-evaluated at that time.

#### **Child Welfare Division**

1. Winnebago County partnered with Outagamie and Brown Counties to set up placemats and table tents in restaurants identifying foster parenting and opportunities to become involved. This was followed up with information sharing sessions for anyone from the public that had an interest in attending. Met with churches and schools, leaving foster parenting posters for display along with all area YMCA's. Flyers were given out at the local home show. These efforts resulted in calls coming to our agency to inquire about becoming foster parents. While the number of homes ultimately licensed were not great in number, they were helpful in our efforts to increase the number of local foster homes.
2. Supervised Visitation services continue to be an area of attention and development for us. Finding and keeping quality workers has needed on-going efforts from our provider agency. Given the challenges, we are not at a point of expanding focus areas provided in this program. This will continue to be a goal in 2015.

#### **Economic Support Division**

1. Shared information about the Affordable Care Act and the resulting Badger Care changes with various agencies and community groups.
2. Achieved a 95% success rate processing applications timely.
3. Successfully managed the additional work caused by the implementation of the Affordable Care Act.

### **Long Term Support (LTS)**

1. The Specialized Transportation Study is completed with recommendations included that will have been shared with a variety of stakeholders. The Study committee, together with the Community Transportation Plunge committee will address recommendations with efforts to jointly implement priority focus recommendations.
2. Recommendations from state offices of Mental Health and LTS were shared with counties during the first quarter of 2014. The spirit of the effort is for the work of both CCS and CLTS to be closely aligned, collaborative, and well coordinated. The decision within our local department is for Behavioral Health and Long Term Support Divisions to continue to work closely together, with LTS taking responsibility for the Children's Waiver requirements, follow through and arranging for, and monitoring CLTS contracted services, while CCS will provide the overall case management billing and other CCS covered services.
3. The ADRC is an active participant in the Care Transitions committee. Public input was gathered through a well attended (60+) public meeting in February 2014. Follow up analysis and synthesizing of the information was done by the committee. The focus area(s) of recommended implementation planning will be addressed by interested participants throughout 2014.
4. The ADRC and Economic Support Division initiated a Quality Improvement plan using the NIATX method. Initial baseline for length of time from initial referral for MA determination to MA eligibility determination was established, with focus to decrease that time from 22.8 days to 16 days.
5. The current B-3 Intake process continues to work well. This process will be explored again in later 2014, looking specifically at the initial screening/eligibility part of the Intake process.

### **2015 GOALS & OBJECTIVES**

#### **Administrative Services Division**

1. Provide project-manager based technical systems transition from multiple independent systems to centralized department database.
2. Continue to scan documents into eSACWIS and Juvenile Intake files.
3. Increase DHS Blog use to 65% of agency staff by continuing to expose blog content to staff in a variety of ways including bulletins and all-staff e-mails.
4. Develop a concise and sensible emergency response plan for staff.
5. 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.
6. Accept and anticipate new initiatives from the state and work to meet those guidelines.
7. Have a positive attitude towards the collaborative effort of all divisions in serving the public.
8. Meet with agency teams to review current processes to see where efficiencies could be gained by elimination and refinement of steps which would allow additional responsibilities to be assumed.
9. Continue to work collaboratively with other county departments as a seamless effort in serving the public.

10. Process employee requests or management directives for changes to work areas in order to make them more comfortable and user-friendly.
11. Luna Phase II – electronic posting of insurance remittances.
12. Increase the number of payors (insurers) that we send electronic claims to.
13. Electronic billing to contract agencies.
14. Research technology to print appointment cards for clients, eliminating the wasted paper that is currently utilized when we print appointment reminders.
15. Research technology to determine a way to electronically order labs for clients, along with electronically uploading the results back to the county. This will eliminate paperwork and create a customer friendly environment.
16. Plan to look into bar coding all documents and have an electronic correlation between the bar code on a document and where it belongs in Imaging.
17. Continue to attend trainings that are relevant to our agency employment.
18. Survey staff and review requests for ongoing STS/TIC training and employee wellness.
19. Continue cross-training Administrative Assistants and update electronic job manuals.

#### **Behavioral Health Division**

1. Pursue the regional establishment of an adolescent diversion facility including necessary legislative changes thereby reducing our need to utilize costly inpatient services.
2. Evaluate the impact of 2014 service eligibility changes implemented internally in response to the Affordable Care Act.
3. Begin the planning for a “seamless service continuum” among Behavioral Health Teams. While many state barriers exist, it is believed that better services can be provided to our consumers.
4. Examine our current Behavioral Health adolescent service design with a focus on internal and external purchased services. Emphasis will focus on possible service array changes such as case management, which could free up therapist time thus aid in eliminating the current waiting lists for therapy services.
5. Work with our regional partners; Outagamie, Calumet, Manitowoc, and Brown Counties, to insure our Comprehensive Community Services program meets the new state statutory requirements for regionalization thereby enabling us to capture the new 40% state share of the program, currently paid by the County.
6. Pursue Peer Support Specialists to assist with our mental health consumers. It is hoped that in 2015 and beyond the pool of local state certified Peer Support Specialists will be sufficient to permit us to utilize this unique service.
7. Pursue our ongoing goal of reducing our adult and adolescent inpatient hospitalization and re-admission rates, along with associated costs.

#### **Child Welfare Division**

1. Increase Supervised Visitation Program services and improve quality/skill affording us to expand focus areas to include parent mentoring and skill building for our families.

2. Increase child respite care services for both Child Welfare and child long term care services clients by jointly working with our Long Term Support Division in hopes of establishing a contract to expand current service levels.
3. Child Welfare will review Family Training models and assess the utility of implementing one or more.

#### **Economic Support Division**

1. Cross train staff to ensure that they all become comfortable working on each type of case.
2. Assess practices and make changes to be sure that Economic Support staff are functioning the same way regardless of which location they are in.
3. Continue to work with the other divisions to ensure that all consumers who are eligible for health care get connected to it.

#### **Long Term Support**

1. Consumers will be offered quality customer service throughout their involvement with the Long Term Support/ADRC services.
  - a. Individuals/significant others will share positive comments about their personalized planning efforts.
  - b. The LTS division will create a baseline and implement quality assurance plan with regularly scheduled providers using the developed QA practice which includes; user feedback, referral feedback, and review of provider contract compliance
2. Citizens in our community will be exposed to increased opportunities to know about and utilize the services of the Aging & Disability Resource Center (ADRC) prior to needing ongoing, long term care.
  - a. Outreach and Informational efforts of the ADRC will average five per month, with a variety of formats, people and audiences.
3. Federal Indicators regarding percentage of infants and toddlers with plans in the B-3 program will increase from current .97% and 2.35%.
4. Expand community resources to meet the changing needs of LTC/ADRC customers.
  - a. Additional formal out-of-home respite option will be available for children and young adults who have challenging, or difficult to support behaviors, resulting in 3 children a year from entering into out-of-home services.
  - b. DHS will designate an APS facility that accommodates the needs of persons who need a safe, supported environment, while adhering to department and facility regulations.
  - c. Persons will have the ready, availability of affordable disposable products and adaptive aids and equipment.
  - d. Community residents who cannot provide for their own transportation will have increased number of efficient, affordable and specialized alternatives.
5. Staff will have adequate training, support and accommodations to perform their work well.
  - a. Staff will have opportunities to participate in a variety of trainings/in-services to meet their individual learning needs which will include stress reduction and caring for self during and on work time.

# HUMAN SERVICES

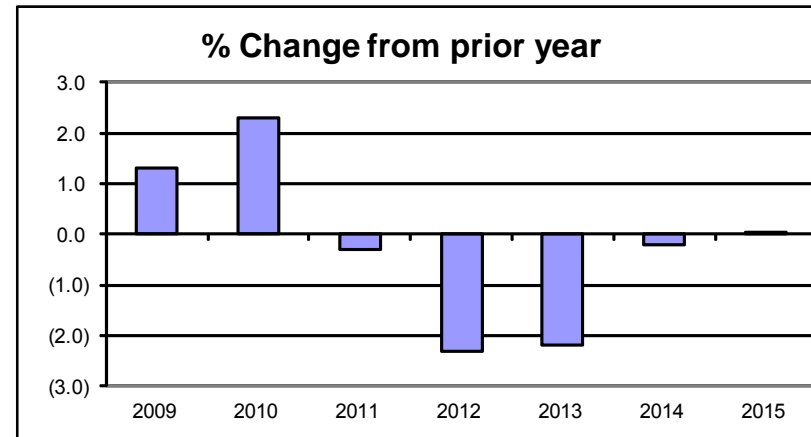
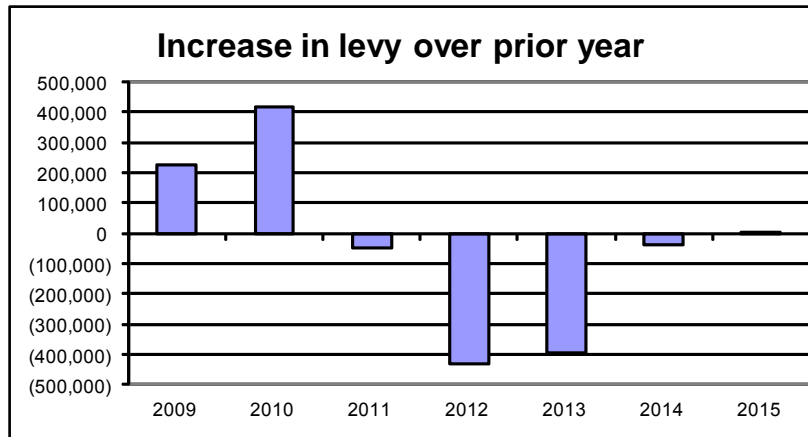
## 2015 BUDGET NARRATIVE HIGHLIGHTS

### DEPARTMENT STAFFING:

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Full Time	236	238	239	245	245	239	243	245	246	251
Part Time	22	23	23	23	22	21	18	19	22	22
Total	258	261	262	268	267	260	261	264	268	273

The changes in the 2015 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 2015 is \$17,764,227, an increase of \$2,180 or 0.012% over 2014.



## Financial Summary Human Services

<b>Items</b>	<b>2014 8-Month Actual</b>	<b>2014 12-Month Estimate</b>	<b>2014 Adopted Budget</b>	<b>2014 Adjusted Budget</b>	<b>2015 Adopted Budget</b>
Total Revenues	13,187,907	25,007,010	24,707,665	24,707,665	24,874,582
Labor	12,249,153	19,220,076	19,342,988	19,342,988	19,912,490
Travel	212,960	382,646	386,214	386,214	383,142
Capital	43,413	44,500	44,500	44,500	44,500
Other Expenditures	12,828,595	22,438,519	22,696,010	22,696,010	22,298,677
Total Expenditures	25,334,121	42,085,741	42,469,712	42,469,712	42,638,809
Levy			17,762,047	17,762,047	17,764,227

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>200 - Human Services</b>									
<b>Revenue</b>									
<b>Intergov Rev:</b>									
Medicaid Title 19	42000	1,583	(1,407)	0	0	0	0	0	0.00%
State Pharmact Asst Prg SPAP	42100	0	13,913	9,726	4,864	4,864	4,864	4,864	0.00%
Patient Prt Affrd Care PPACA	42101	0	0	187,540	242,459	380,000	380,000	380,000	56.73%
MA Comprehensive Comm Serv	42102	368,703	403,710	681,092	375,000	615,084	615,084	615,084	64.02%
MA Crisis MH Srvs	42104	261,901	215,289	218,478	310,000	240,000	240,000	240,000	-22.58%
CLTS - Childrens Waiver	42106	2,048,132	2,321,617	2,173,586	2,415,711	2,307,523	2,307,523	2,307,523	-4.48%
BCA State	42108	6,403,746	6,029,697	5,862,109	5,935,404	5,896,766	5,896,766	5,896,766	-0.65%
State-County Match	42110	650,485	665,160	666,606	665,160	662,106	662,106	662,106	-0.46%
Aging Dis Resource Ctr ADRC	42112	1,485,433	1,477,354	1,639,121	1,647,337	1,663,708	1,663,708	1,663,708	0.99%
Adult Protective Service APS	42114	144,966	144,966	144,966	144,966	144,966	144,966	144,966	0.00%
IIIE Grant	42116	61,002	67,702	64,631	64,631	64,631	64,631	64,631	0.00%
Elderly Handicapped 85.21	42118	361,986	362,509	380,693	362,509	362,509	362,509	362,509	0.00%
Birth to Three	42122	336,492	300,856	300,856	300,856	300,856	300,856	300,856	0.00%
State Hlth Insur Asst Prg SHIP	42126	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Block Grnt AODA	42128	253,027	253,027	253,027	253,027	253,027	253,027	253,027	0.00%
Block Grant MI	42130	68,961	68,961	68,961	68,961	68,961	68,961	68,961	0.00%
Certified Mental Health Progra	42132	79,283	80,803	82,316	80,000	80,000	80,000	80,000	0.00%
Non Resident	42134	2,724	0	3,480	5,000	5,000	5,000	5,000	0.00%
Fraud	42136	20,784	19,857	16,958	0	17,458	17,458	17,458	100.00%
Law Education	42138	130	190	0	0	0	0	0	0.00%
IMD Reg Rel	42140	192,152	186,959	186,959	190,000	188,000	188,000	188,000	-1.05%
Safe Street Drug	42142	41,846	45,211	0	0	0	0	0	0.00%
Adam Walsh FringerPrint	42144	2,683	1,754	2,500	1,340	2,500	2,500	2,500	86.57%
Family Support Program	42146	127,060	126,074	115,547	126,074	126,074	126,074	126,074	0.00%
Other State Adjustments	42148	14,201	9,502	95,774	10,000	12,000	12,000	12,000	20.00%
SACWIS	42150	0	4,440	392	0	400	400	400	100.00%
Alz Family Caregiver	42152	51,997	45,130	45,183	40,680	40,680	40,680	40,680	0.00%
Youth Aids	42154	1,971,117	1,683,874	1,676,058	1,614,186	1,677,000	1,677,000	1,677,000	3.89%
Youth Aids AODA	42156	24,620	38,365	23,099	35,600	25,000	25,000	25,000	-29.78%
Independ Living ETV	42158	45,478	44,583	42,368	45,000	0	0	0	-100.00%
Elder Abuse	42160	48,788	48,861	48,861	48,861	48,861	48,861	48,861	0.00%
Community Options	42162	999,208	1,070,523	957,241	1,063,468	1,063,468	1,063,468	1,063,468	0.00%
Safe & Stable Families	42164	61,800	61,800	57,103	61,800	57,130	57,130	57,130	-7.56%
Kinship Care Grant	42166	445,518	449,407	485,285	456,000	498,000	498,000	498,000	9.21%
Income Maint Admin	42168	1,887,681	1,860,538	1,663,634	1,874,000	1,719,689	1,719,689	1,719,689	-8.23%

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>200 - Human Services</b>									
W-2 Adm Services	42170	2,275,614	2,132,825	0	0	0	0	0	0.00%
IIID Grant	42172	8,700	8,727	9,676	9,676	9,676	9,676	9,676	0.00%
Community Intervention YAPO	42174	119,732	86,320	87,573	88,140	88,140	88,140	88,140	0.00%
Low Inc Energy Asst Prg LIEAP	42176	325,048	302,699	258,422	374,467	376,000	376,000	376,000	0.41%
Emergency Assistance	42178	89,143	103,547	0	0	0	0	0	0.00%
Funeral & Cemetery	42180	261,010	0	0	0	0	0	0	0.00%
MA Transport XIX	42182	86,472	0	0	0	0	0	0	0.00%
Refugee Aid	42184	6,165	118,395	0	0	0	0	0	0.00%
Contracted Child Care	42186	31,086	29,669	0	0	0	0	0	0.00%
Child Care Administration	42188	414,533	359,654	310,323	387,000	359,305	359,305	359,305	-7.16%
SS MultiPurpose	42190	125,909	127,586	131,969	131,969	131,969	131,969	131,969	0.00%
Nutr Congregate C1	42192	280,047	280,850	310,444	310,444	310,444	310,444	310,444	0.00%
Nutr Home Delv C2	42194	96,051	96,135	99,657	99,657	99,657	99,657	99,657	0.00%
Nutr Services Incent Prog	42196	70,649	69,904	69,284	69,897	69,897	69,897	69,897	0.00%
State Senior Comm	42198	9,859	9,859	9,859	9,859	9,859	9,859	9,859	0.00%
Benefit Specialist	42200	33,437	33,438	33,438	33,438	33,438	33,438	33,438	0.00%
Transportation Aid	42202	305,649	194,557	321,745	317,213	307,663	307,663	307,663	-3.01%
MA Targeted Case Mgmt	42204	126,137	107,213	125,494	97,000	118,000	118,000	118,000	21.65%
MA CSP Funds	42206	357,322	352,970	341,344	350,000	350,000	350,000	350,000	0.00%
MA Outpatient	42210	219,056	214,168	191,463	225,000	244,853	244,853	244,853	8.82%
MA Inpatient	42212	73,663	178,334	277,373	120,000	245,000	245,000	245,000	104.17%
Persons in Treatment	42214	16,200	0	0	0	0	0	0	0.00%
IMD OBRA Relocations	42216	11,031	10,733	10,733	10,750	10,750	10,750	10,750	0.00%
Intoxicated Driver Program	42218	45,880	40,279	52,828	45,000	50,000	50,000	50,000	11.11%
Drug Court Enhancement Program	42219	0	0	45,952	80,000	80,000	80,000	80,000	0.00%
Regional Foster Care Training	42220	0	3,466	2,052	4,800	4,800	4,800	4,800	0.00%
Brighter Futures	42222	196,892	196,952	196,952	202,720	0	0	0	-100.00%
Comm Svs Defct Red Bnft CSDRB	42224	380,308	336,773	331,453	330,000	330,000	330,000	330,000	0.00%
Wis MA Cost Reporting WIMCR	42226	248,731	601,763	770,308	700,000	700,000	700,000	700,000	0.00%
Health Checks	42228	3,974	15,142	22,084	5,000	22,000	22,000	22,000	340.00%
Prior Year Intergovt	42230	96,582	284,671	344,691	0	0	0	0	0.00%
Food Share Employ Train FSET	42232	111,412	115,248	94,496	113,000	0	0	0	-100.00%
TPR Adoption Federal	42234	46,921	37,792	49,493	57,000	50,000	50,000	50,000	-12.28%
OWI Municipality Fee	42236	43,389	27,650	24,570	40,000	30,000	30,000	30,000	-25.00%
ROLO Conditional Release	42238	15,733	0	0	0	0	0	0	0.00%
Med Impv Patient Prv Act MIPPA	42240	6,000	10,600	0	0	0	0	0	0.00%
<b>Intergov Rev Subtotal:</b>		<b>25,006,822</b>	<b>24,594,144</b>	<b>22,682,826</b>	<b>22,659,924</b>	<b>22,562,712</b>	<b>22,562,712</b>	<b>22,562,712</b>	<b>-0.43%</b>

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Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>200 - Human Services</b>									
<b>Public Services:</b>									
Other Fees	45002	14,207	11,280	7,730	8,400	11,100	11,100	11,100	32.15%
Forms Copies Etc	45003	867	152	1,595	700	870	870	870	24.29%
Offset Revenue	45013	412,133	186,623	0	0	0	0	0	0.00%
OWI Assessment Fees	45030	263,578	239,088	273,656	265,000	270,000	270,000	270,000	1.89%
Third Party Insurance	45033	549,096	520,629	725,017	530,000	700,000	700,000	700,000	32.08%
Client Cost Shares Fees	45035	505,612	535,527	566,839	529,000	542,000	542,000	542,000	2.46%
State Fee Collections	45037	188,085	177,579	176,966	185,000	180,000	180,000	180,000	-2.70%
Prior Year Contractual	45039	(3,104)	0	30,962	0	0	0	0	0.00%
Child Support	45041	242,635	237,772	218,025	245,000	240,000	240,000	240,000	-2.04%
Other Public Charges	45057	1,238	604	0	17,000	0	0	0	-100.00%
W2 Loans Repayment	45058	0	1,013	810	500	600	600	600	20.00%
Child Welfare Reimbursement	45062	0	300	4,561	0	2,000	2,000	2,000	100.00%
Collection Agency	45066	289,195	322,838	366,038	320,000	360,000	360,000	360,000	12.50%
<b>Public Services Subtotal:</b>		<b>2,463,543</b>	<b>2,233,406</b>	<b>2,372,197</b>	<b>2,100,600</b>	<b>2,306,570</b>	<b>2,306,570</b>	<b>2,306,570</b>	<b>9.81%</b>
<b>Intergov Services:</b>									
Incentives	43009	3,531	2,511	9,839	3,000	5,300	5,300	5,300	76.67%
<b>Intergov Services Subtotal:</b>		<b>3,531</b>	<b>2,511</b>	<b>9,839</b>	<b>3,000</b>	<b>5,300</b>	<b>5,300</b>	<b>5,300</b>	<b>76.67%</b>
<b>Interfund Revenue:</b>									
Child Welfare Match- Levy	61100	115,000	75,234	89,875	116,331	90,000	90,000	90,000	-22.63%
Grant Revenue Allocation	62000	(1,814,374)	(1,836,091)	(1,737,299)	(1,943,241)	(1,810,208)	(1,810,208)	(1,810,208)	-6.85%
Grant - Independent Living	62102	20,000	30,000	30,000	30,000	0	0	0	-100.00%
Grant - Community Options	62104	575,800	630,675	577,924	670,000	600,000	600,000	600,000	-10.45%
Grant - Income Maintenance	62106	450,858	450,858	452,000	420,000	393,675	393,675	393,675	-6.27%
Grant - W-2 Administration	62108	60,902	60,902	0	0	0	0	0	0.00%
Grant-Long Term Supp Admin	62110	536,000	536,019	535,500	571,051	623,000	623,000	623,000	9.10%
Grant - Child Care Admin	62112	55,814	52,403	52,000	80,000	103,533	103,533	103,533	29.42%
<b>Interfund Revenue Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(55,859)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>
<b>Total Operating Revenue:</b>		<b>27,473,897</b>	<b>26,830,061</b>	<b>25,064,861</b>	<b>24,707,665</b>	<b>24,874,582</b>	<b>24,874,582</b>	<b>24,874,582</b>	<b>0.68%</b>

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>200 - Human Services</b>									
<b>Misc Revenues:</b>									
Other Miscellaneous Revenues	48109	374	1,545	11,562	0	0	0	0	0.00%
<b>Misc Revenues Subtotal:</b>		<b>374</b>	<b>1,545</b>	<b>11,562</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Non-Operating Revenue:</b>		<b>374</b>	<b>1,545</b>	<b>11,562</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue Total:</b>		<b>27,474,271</b>	<b>26,831,605</b>	<b>25,076,423</b>	<b>24,707,665</b>	<b>24,874,582</b>	<b>24,874,582</b>	<b>24,874,582</b>	<b>0.68%</b>
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	12,911,544	12,752,392	12,944,476	13,566,807	13,878,796	13,878,796	13,878,796	2.30%
Temporary Employees	51101	6,148	175,912	133,566	180,936	200,186	200,186	200,186	10.64%
Labor Fringes Allocated	51102	0	0	1,908	0	0	0	0	0.00%
Overtime	51105	96,714	136,755	108,633	125,887	212,604	207,604	207,604	64.91%
Comp Time	51108	0	95,310	99,919	92,500	97,053	97,053	97,053	4.92%
Payroll Sundry Account	51190	0	3,377	79	0	0	0	0	0.00%
<b>Wages Subtotal:</b>		<b>13,014,406</b>	<b>13,163,746</b>	<b>13,288,581</b>	<b>13,966,130</b>	<b>14,388,639</b>	<b>14,383,639</b>	<b>14,383,639</b>	<b>2.99%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	5,358,680	939,219	961,556	975,459	1,100,732	1,100,732	1,100,732	12.84%
Health Insurance	51201	0	2,764,148	2,744,174	3,072,313	3,106,780	3,106,780	3,106,780	1.12%
Dental Insurance	51202	0	178,351	188,315	197,093	213,073	213,073	213,073	8.11%
Workers Compensation	51203	0	212,414	293,544	90,684	93,725	93,725	93,725	3.35%
Unemployment Comp	51204	3,836	13,607	525	0	0	0	0	0.00%
WI Retirement	51206	0	752,982	854,231	926,321	943,756	943,756	943,756	1.88%
Fringe Benefits Other	51207	0	63,869	65,587	65,896	70,785	70,785	70,785	7.42%
Fringe Benefit- OT Temp	51208	0	0	0	49,092	0	0	0	-100.00%
<b>Fringes Benefits Subtotal:</b>		<b>5,362,516</b>	<b>4,924,589</b>	<b>5,107,932</b>	<b>5,376,858</b>	<b>5,528,851</b>	<b>5,528,851</b>	<b>5,528,851</b>	<b>2.83%</b>
<b>Total Labor:</b>		<b>18,376,922</b>	<b>18,088,334</b>	<b>18,396,513</b>	<b>19,342,988</b>	<b>19,917,490</b>	<b>19,912,490</b>	<b>19,912,490</b>	<b>2.94%</b>

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>200 - Human Services</b>									
<b>Travel:</b>									
Registration Tuition	52001	38,837	39,428	43,664	47,300	47,470	47,470	47,470	0.36%
Automobile Allowance	52002	279,507	294,163	299,001	312,659	313,622	313,622	313,622	0.31%
Commercial Travel	52004	1,077	0	385	1,200	1,200	1,200	1,200	0.00%
Meals	52005	3,437	3,074	3,923	4,394	4,634	4,634	4,634	5.46%
Lodging	52006	16,910	13,529	14,608	16,520	12,345	12,345	12,345	-25.27%
Other Travel Exp	52007	479	190	262	657	452	452	452	-31.21%
Taxable Meals	52008	2,973	3,037	2,950	3,484	3,419	3,419	3,419	-1.87%
<b>Travel Subtotal:</b>		<b>343,220</b>	<b>353,421</b>	<b>364,794</b>	<b>386,214</b>	<b>383,142</b>	<b>383,142</b>	<b>383,142</b>	<b>-0.80%</b>
<b>Total Travel:</b>		<b>343,220</b>	<b>353,421</b>	<b>364,794</b>	<b>386,214</b>	<b>383,142</b>	<b>383,142</b>	<b>383,142</b>	<b>-0.67%</b>
<b>Capital Outlay:</b>									
Equipment	58004	17,700	41,141	42,101	44,500	44,500	44,500	44,500	0.00%
<b>Capital Outlay Subtotal:</b>		<b>17,700</b>	<b>41,141</b>	<b>42,101</b>	<b>44,500</b>	<b>44,500</b>	<b>44,500</b>	<b>44,500</b>	<b>0.00%</b>
<b>Total Capital:</b>		<b>17,700</b>	<b>41,141</b>	<b>42,101</b>	<b>44,500</b>	<b>44,500</b>	<b>44,500</b>	<b>44,500</b>	<b>0.00%</b>
<b>Office:</b>									
Office Supplies	53000	47,243	53,491	56,469	39,628	57,220	57,220	57,220	44.39%
Printing Supplies	53002	10,511	7,119	5,360	8,000	7,700	7,700	7,700	-3.75%
Print Duplicate	53003	6,244	6,963	6,976	6,500	7,385	7,385	7,385	13.62%
Postage and Box Rent	53004	11,590	10,959	8,634	12,500	9,800	9,800	9,800	-21.60%
Computer Software	53006	39,811	18,766	2,914	34,500	24,600	24,600	24,600	-28.70%
Telephone	53008	75,598	41,817	35,831	46,847	39,700	39,700	39,700	-15.26%
Telephone Supplies	53009	3,320	4,423	1,304	5,000	4,400	4,400	4,400	-12.00%
Long Distance	53011	0	0	51	0	100	100	100	100.00%
Wireless	53012	5,763	10,546	8,568	12,400	15,380	15,380	15,380	24.03%
Pagers	53013	1,063	2,016	1,814	2,000	1,650	1,650	1,650	-17.50%
Voice and Data Cabling	53014	1,444	7,201	2,271	2,500	3,650	3,650	3,650	46.00%
Fiber pole rental locates	53015	0	240	240	240	240	240	240	0.00%
<b>Office Subtotal:</b>		<b>202,587</b>	<b>163,541</b>	<b>130,432</b>	<b>170,115</b>	<b>171,825</b>	<b>171,825</b>	<b>171,825</b>	<b>1.01%</b>

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>200 - Human Services</b>									
<b>Operating:</b>									
Advertising	53500	6,402	28,795	21,117	17,750	26,100	26,100	26,100	47.04%
Subscriptions	53501	4,064	976	946	1,575	1,250	1,250	1,250	-20.63%
Membership Dues	53502	12,592	13,321	18,511	13,600	13,355	13,355	13,355	-1.80%
Publish Legal Notices	53503	718	336	290	1,450	600	600	600	-58.62%
Misc Child Welfare Prog Exps	53506	641	0	0	0	0	0	0	0.00%
Foster Care Banquet	53507	50	1,971	0	2,700	2,700	2,700	2,700	0.00%
Emergency Rent Assistance	53508	18,796	26,138	34,284	27,950	30,800	30,800	30,800	10.20%
Registration Tuition Other	53509	4,225	7,747	8,953	6,550	8,500	8,500	8,500	29.77%
Consumer Program Expenses	53510	164,233	163,805	131,256	156,311	135,860	135,860	135,860	-13.08%
Consumer Outreach	53511	169,455	149,598	133,116	152,590	149,247	149,247	149,247	-2.19%
Education Training	53513	0	603	2,519	0	0	0	0	0.00%
Consumer Transportation	53514	84,237	100,174	80,936	98,249	79,972	79,972	79,972	-18.60%
Household Supplies	53516	5,991	16,919	9,667	12,000	10,000	10,000	10,000	-16.67%
Food	53520	10,405	28,540	31,547	28,150	28,200	28,200	28,200	0.18%
Small Equipment	53522	43,231	61,613	79,801	32,104	57,600	57,600	57,600	79.42%
Medical Supplies	53524	113,291	73,953	64,202	90,100	75,135	75,135	75,135	-16.61%
Medical Oxygen	53525	0	0	1,833	0	0	0	0	0.00%
Other Operating Supplies	53533	0	3,000	0	0	0	0	0	0.00%
Automobile Allowance-Other	53538	0	0	3,589	0	0	0	0	0.00%
Meals Other	53541	0	0	122	0	360	360	360	100.00%
Auto Allowance Taxable	53546	0	0	10,895	0	58,057	58,057	58,057	100.00%
Motor Fuel	53548	7,852	14,026	16,132	8,500	15,000	15,000	15,000	76.47%
Building Rental	53550	131,196	131,196	131,196	131,196	131,640	131,640	131,640	0.34%
Equipment Rental	53551	23,890	34,548	36,977	34,550	36,000	36,000	36,000	4.20%
Other Rents and Leases	53552	55,874	55,874	0	0	0	0	0	0.00%
Operating Licenses Fees	53553	7,847	5,636	13,441	9,800	6,780	6,780	6,780	-30.82%
Medical Transportation Assist	53554	82,185	0	0	0	0	0	0	0.00%
Emergency Assistance	53555	112,175	135,116	0	0	0	0	0	0.00%
Refugee Assistance	53556	6,165	118,395	0	0	0	0	0	0.00%
Funeral Cemetery	53557	263,205	0	0	0	0	0	0	0.00%
W2 Benefits	53558	1,690,616	1,542,571	0	0	0	0	0	0.00%
Bad Debts Expense	53561	3,124	1,318	73,597	0	0	0	0	0.00%
Taxes & Assessments	53562	1,795	1,627	70	0	100	100	100	100.00%
Operating Grants	53565	171,903	185,561	171,252	172,000	57,900	57,900	57,900	-66.34%
Family Care Contribution	53567	5,012,945	4,036,282	3,059,619	2,082,955	1,594,623	1,594,623	1,594,623	-23.44%
Other Miscellaneous	53568	2,000	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	11,997	23,147	43,066	8,000	33,200	33,200	33,200	315.00%

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>200 - Human Services</b>									
Office Supplies	73000	301	725	452	570	570	570	570	0.00%
Print Duplicate	73003	86,744	80,860	71,455	75,500	75,500	75,500	75,500	0.00%
Postage and Box Rent	73004	35,778	33,474	25,210	36,000	28,000	28,000	28,000	-22.22%
Legal Fees	73041	0	0	92	0	0	0	0	0.00%
Motor Fuel	73548	6,260	2,652	2,924	7,000	4,000	4,000	4,000	-42.86%
<b>Operating Subtotal:</b>		<b>8,352,182</b>	<b>7,080,495</b>	<b>4,279,067</b>	<b>3,207,150</b>	<b>2,661,049</b>	<b>2,661,049</b>	<b>2,661,049</b>	<b>-17.03%</b>
<b>Repairs &amp; Maint:</b>									
Maintenance Buildings	54020	0	1,894	0	0	1,000	1,000	1,000	100.00%
Maintenance Equipment	54022	8,545	24,703	15,616	11,500	21,000	21,000	21,000	82.61%
Repair Maintenance Supplies	54024	1,292	1,200	0	1,200	850	850	850	-29.17%
Equipment Repairs	54029	4,659	8,688	6,441	8,500	6,600	6,600	6,600	-22.35%
Maintenance Vehicles	74023	8,460	4,569	3,262	5,000	5,500	5,500	5,500	10.00%
Equipment Repairs	74029	11,319	11,451	12,144	13,342	12,100	12,100	12,100	-9.31%
<b>Repairs &amp; Maint Subtotal:</b>		<b>34,275</b>	<b>52,505</b>	<b>37,464</b>	<b>39,542</b>	<b>47,050</b>	<b>47,050</b>	<b>47,050</b>	<b>18.99%</b>
<b>Utilities:</b>									
Heat	54700	1,284	2,375	3,505	3,200	3,700	3,700	3,700	15.63%
Power and Light	54701	3,292	9,838	11,862	10,000	12,000	12,000	12,000	20.00%
Water and Sewer	54702	1,767	5,560	5,179	5,700	5,500	5,500	5,500	-3.51%
Refuse Collection	54703	4,958	8,342	4,112	6,500	5,800	5,800	5,800	-10.77%
<b>Utilities Subtotal:</b>		<b>11,302</b>	<b>26,115</b>	<b>24,658</b>	<b>25,400</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>	<b>6.30%</b>
<b>Contractual Services:</b>									
Medical and Dental	55000	236,885	262,762	316,119	309,963	278,792	283,792	283,792	-8.44%
Vehicle Repairs	55005	924	2,440	1,035	2,500	1,500	1,500	1,500	-40.00%
Building Repairs	55008	1,102	334	330	1,000	600	600	600	-40.00%
Data Processing	55013	41,760	44,197	43,908	42,000	23,000	23,000	23,000	-45.24%
Professional Service	55014	178,957	142,076	220,536	303,500	307,500	307,500	307,500	1.32%
Collection Services	55015	71,915	72,446	83,842	73,700	83,600	83,600	83,600	13.43%
Janitorial Services	55016	7,358	14,713	0	0	0	0	0	0.00%
Community Residential Svcs	55021	702,063	847,859	786,587	789,865	811,386	811,386	811,386	2.72%
Community Treatment	55022	1,015,711	1,182,292	1,059,491	1,217,761	1,085,978	1,085,978	1,085,978	-10.82%
Supportive Home Care	55023	584,054	746,978	527,042	731,701	539,809	539,809	539,809	-26.23%
Work related and Day Services	55024	32,570	14,636	3,679	14,604	4,439	4,439	4,439	-69.61%
Supervised Family Visitation	55025	587	161,826	168,396	176,500	176,500	176,500	176,500	0.00%
Transportation	55026	56,400	42,002	8,845	0	0	0	0	0.00%
Specialized Transportation	55027	854,057	785,824	663,233	926,412	727,690	727,690	727,690	-21.45%

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>200 - Human Services</b>									
Other Contract Serv	55030	75,956	130,427	174,012	240,448	137,317	137,317	137,317	-42.89%
Emergency Medical Care	55031	32,339	34,467	34,805	40,000	40,000	40,000	40,000	0.00%
Respite Care	55032	48,611	69,597	60,753	75,450	75,450	75,450	75,450	0.00%
Receiving Home Bed Hold	55033	9,720	2,366	15,612	15,000	15,000	15,000	15,000	0.00%
Recruitment Non Staff	55034	3,110	1,700	400	2,700	2,700	2,700	2,700	0.00%
Foster Care Recog Retention	55035	2,101	895	1,604	2,100	2,100	2,100	2,100	0.00%
Child Day Care	55036	69,076	66,985	41,206	40,000	41,500	41,500	41,500	3.75%
Mentoring	55039	23,700	33,585	32,707	35,000	48,601	48,601	48,601	38.86%
Counseling Consumer/Family	55040	61,613	77,919	104,186	79,000	97,000	97,000	97,000	22.78%
Interpreter	55041	29,452	26,194	27,295	23,900	23,800	23,800	23,800	-0.42%
Other State Adjustments	55044	6,049	1,945	7,517	10,000	10,000	10,000	10,000	0.00%
Child Foster Care	55045	1,847,988	1,432,711	1,539,181	1,618,632	1,648,600	1,648,600	1,648,600	1.85%
Group Homes	55046	924,085	1,130,422	1,130,159	1,165,736	1,225,000	1,225,000	1,225,000	5.08%
Child Residential Care Centers	55047	458,396	854,735	1,151,129	881,072	951,000	951,000	951,000	7.94%
Kinship Care	55052	406,972	429,112	460,091	429,000	460,000	460,000	460,000	7.23%
Nutrition Programs	55053	859,858	894,173	957,221	1,026,849	1,087,718	1,087,718	1,087,718	5.93%
Adoption Assessments	55057	3,141	3,295	3,130	3,500	3,500	3,500	3,500	0.00%
Truancy Intervention Preventio	55058	52,862	58,054	63,394	63,000	63,000	63,000	63,000	0.00%
Outpatient Services	55059	263,240	233,132	229,934	273,000	250,000	250,000	250,000	-8.42%
General Hospital Psychiatric	55060	304,755	418,852	407,055	350,000	390,000	390,000	390,000	11.43%
Residential Inpatient AODA	55061	340,028	328,573	448,261	340,000	425,000	425,000	425,000	25.00%
Specialty Inpatient Hospitals	55062	1,402,644	1,446,221	1,957,594	1,500,000	1,775,000	1,775,000	1,775,000	18.33%
Supported Employment	55063	20,000	20,000	20,000	20,000	20,000	20,000	20,000	0.00%
Supported Living	55064	708,945	818,572	955,855	870,264	1,012,391	1,012,391	1,012,391	16.33%
Comm Based Res Facility	55065	974,454	1,136,338	999,389	1,150,000	1,150,000	1,150,000	1,150,000	0.00%
Medical Detoxification	55066	221,969	172,838	211,157	200,000	210,000	210,000	210,000	5.00%
Birth 3 Early Intervention	55067	658,025	639,461	669,050	693,720	693,720	693,720	693,720	0.00%
Secure Juvenile Detention	55070	369,395	378,078	395,883	342,660	310,000	310,000	310,000	-9.53%
Family Training Skills	55071	595,474	632,409	639,456	642,400	654,500	654,500	654,500	1.88%
Youth Wrap Around Services	55072	840,986	601,038	726,450	840,000	772,275	772,275	772,275	-8.06%
Alternative School	55073	70,646	74,913	66,365	77,000	77,000	77,000	77,000	0.00%
Health Assessments	55074	109	0	0	0	0	0	0	0.00%
Juvenile Shelter Care	55075	527,245	553,854	627,763	685,000	788,060	788,060	788,060	15.05%
Juvenile Restitution	55076	295	531	365	3,500	500	500	500	-85.71%
Employment Services W2	55077	285,719	263,208	0	0	0	0	0	0.00%
Juvenile Correctional Institut	55078	316,478	228,401	34,839	384,113	340,725	340,725	340,725	-11.30%
Emergency Energy Services	55079	319,993	297,623	253,404	370,499	371,000	371,000	371,000	0.14%
Prior Year Community Treatment	55080	0	43,010	396	0	0	0	0	0.00%

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>200 - Human Services</b>									
Medical and Dental	75000	768	523	186	1,000	1,000	1,000	1,000	0.00%
Building Rental	75042	10,020	10,200	10,200	10,200	10,200	10,200	10,200	0.00%
<b>Contractual Services Subtotal:</b>		<b>16,930,556</b>	<b>17,866,742</b>	<b>18,341,046</b>	<b>19,094,249</b>	<b>19,224,451</b>	<b>19,229,451</b>	<b>19,229,451</b>	<b>0.71%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	56000	3,812	2,796	(3,043)	6,000	9,000	9,000	9,000	50.00%
Prop Liab Insurance	76000	202,764	180,288	149,016	153,554	153,302	153,302	153,302	-0.16%
<b>Insurance Expenses Subtotal:</b>		<b>206,576</b>	<b>183,084</b>	<b>145,974</b>	<b>159,554</b>	<b>162,302</b>	<b>162,302</b>	<b>162,302</b>	<b>1.72%</b>
<b>Total Other Operating:</b>		<b>25,737,478</b>	<b>25,372,482</b>	<b>22,958,640</b>	<b>22,696,010</b>	<b>22,293,677</b>	<b>22,298,677</b>	<b>22,298,677</b>	<b>-1.75%</b>
<b>Expense Total:</b>		<b>44,475,321</b>	<b>43,855,378</b>	<b>41,762,048</b>	<b>42,469,712</b>	<b>42,638,809</b>	<b>42,638,809</b>	<b>42,638,809</b>	<b>0.40%</b>
<b>Human Services Net/(Levy):</b>		<b>(17,001,050)</b>	<b>(17,023,772)</b>	<b>(16,685,625)</b>	<b>(17,762,047)</b>	<b>(17,764,227)</b>	<b>(17,764,227)</b>	<b>(17,764,227)</b>	<b>0.01%</b>

**WINNEBAGO COUNTY  
CAPITAL OUTLAY - 2015**

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

## SIGNIFICANT CHANGES FROM 2014 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 \$60,990 or 1.15% which reflects increased labor costs and equipment/technology.

Account	Amount	Description
<b>Tax Levy (Net Revenue) Contribution 2014</b>	<b>(5,304,709)</b>	
<b>Revenue Changes - impact on levy:</b>		
Grant - Income Maintenance	26,325	Decrease - Amount based on the allowed Administrative Funds reimbursement rates from State.
Grant-Long Term Supp Admin	(51,949)	Increase - Amount based on the allowed Administrative Funds reimbursement rates from State.
Grant - Child Care Admin	(23,533)	Increase - Amount based on the allowed Administrative Funds reimbursement rates from State.
<b>Expense Changes - impact on levy:</b>		
Regular Pay	20,158	Increase - 1.2% increase for annual pay adjustments; no other labor changes.
Overtime	4,848	Increase - Project (Records Imaging) based overtime
FICA Medicare	13,086	Increase - Based on Human Resource's allocation of fringe benefits.
Fringe Benefit - OT Temp	(9,600)	Decrease - Based on Human Resource's allocation of fringe benefits.
Office Supplies	18,372	Increase - Routine office supplies and minor office equipment; ave of last 3 yrs of actual exp.
Computer Software	(10,000)	Decrease - Less anticipated customizations to TCM software.
Small Equipment	31,996	Increase - Ergonomic chairs & desks; additional computer monitor based upon job need; ave of last 3 yrs of actual exp.
Motor Fuel	6,500	Increase - Fuel for vehicles; ave of last 3 yrs of actual exp.
Small Equipment Technology	22,000	Increase - Tele-communication services (computer, phones, electronic devices); average of last 3 yrs.
Postage and Box Rent	(8,000)	Decrease - USPS Postage / Shipping mail services & PO Box Rent; average of last 3 yrs actual exp.
Motor Fuel - Interfund	(3,000)	Decrease - Decrease in utilization of Highway fuel for HS County vehicles for client-related travel.
Maintenance Equipment	10,000	Increase - Office equipment repairs (parts and labor); average of last 3 years of actual exp.
Data Processing	(19,000)	Decrease - Annual vendor software maintenance fees for SACWIS, TCM, IMS21; lower cost anticipated.
Professional Service	7,000	Increase - Expanded training initiatives and attendance for HS employees.
Various	25,787	Increase - Small fluctuations in various expense and revenue accounts; Net Increase.
<b>Tax Levy (Net Revenue) 2015</b>	<b>(5,243,719)</b>	

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>210 - Administrative Services</b>									
<b>Revenue</b>									
<b>Intergov Rev:</b>									
BCA State	42108	6,403,746	6,029,697	5,862,109	5,935,404	5,896,766	5,896,766	5,896,766	-0.65%
State-County Match	42110	650,485	665,160	666,606	665,160	662,106	662,106	662,106	-0.46%
SACWIS	42150	0	4,440	392	0	400	400	400	100.00%
Wis MA Cost Reporting WIMCR	42226	248,731	601,763	770,308	700,000	700,000	700,000	700,000	0.00%
Prior Year Intergovt	42230	0	0	(138)	0	0	0	0	0.00%
<b>Intergov Rev Subtotal:</b>		<b>7,302,963</b>	<b>7,301,060</b>	<b>7,299,276</b>	<b>7,300,564</b>	<b>7,259,272</b>	<b>7,259,272</b>	<b>7,259,272</b>	<b>-0.57%</b>
<b>Public Services:</b>									
Forms Copies Etc	45003	867	152	1,595	700	870	870	870	24.29%
Offset Revenue	45013	44,854	49,544	0	0	0	0	0	0.00%
Client Cost Shares Fees	45035	2,457	0	0	0	0	0	0	0.00%
<b>Public Services Subtotal:</b>		<b>48,179</b>	<b>49,696</b>	<b>1,595</b>	<b>700</b>	<b>870</b>	<b>870</b>	<b>870</b>	<b>24.29%</b>
<b>Interfund Revenue:</b>									
Grant - Income Maintenance	62106	450,858	450,858	452,000	420,000	393,675	393,675	393,675	-6.27%
Grant - W-2 Administration	62108	60,902	60,902	0	0	0	0	0	0.00%
Grant-Long Term Supp Admin	62110	536,000	536,019	535,500	571,051	623,000	623,000	623,000	9.10%
Grant - Child Care Admin	62112	55,814	52,403	52,000	80,000	103,533	103,533	103,533	29.42%
<b>Interfund Revenue Subtotal:</b>		<b>1,103,574</b>	<b>1,100,182</b>	<b>1,039,500</b>	<b>1,071,051</b>	<b>1,120,208</b>	<b>1,120,208</b>	<b>1,120,208</b>	<b>4.59%</b>
<b>Total Operating Revenue:</b>		<b>8,454,715</b>	<b>8,450,938</b>	<b>8,340,371</b>	<b>8,372,315</b>	<b>8,380,350</b>	<b>8,380,350</b>	<b>8,380,350</b>	<b>0.10%</b>
<b>Misc Revenues:</b>									
Other Miscellaneous Revenues	48109	374	1,206	3,618	0	0	0	0	0.00%
<b>Misc Revenues Subtotal:</b>		<b>374</b>	<b>1,206</b>	<b>3,618</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Non-Operating Revenue:</b>		<b>374</b>	<b>1,206</b>	<b>3,618</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue Total:</b>		<b>8,455,089</b>	<b>8,452,145</b>	<b>8,343,989</b>	<b>8,372,315</b>	<b>8,380,350</b>	<b>8,380,350</b>	<b>8,380,350</b>	<b>0.10%</b>

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>210 - Administrative Services</b>									
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	1,646,934	1,700,876	1,707,863	1,676,473	1,696,631	1,696,631	1,696,631	1.20%
Temporary Employees	51101	0	39,361	29,496	35,000	35,000	35,000	35,000	0.00%
Labor Fringes Allocated	51102	0	0	0	0	0	0	0	0.00%
Overtime	51105	20,066	36,974	17,815	25,000	29,848	29,848	29,848	19.39%
Comp Time	51108	0	62	313	0	0	0	0	0.00%
<b>Wages Subtotal:</b>		<b>1,667,000</b>	<b>1,777,273</b>	<b>1,755,486</b>	<b>1,736,473</b>	<b>1,761,479</b>	<b>1,761,479</b>	<b>1,761,479</b>	<b>1.44%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	707,433	128,710	128,252	121,667	134,753	134,753	134,753	10.76%
Health Insurance	51201	0	414,476	397,692	450,012	436,973	436,973	436,973	-2.90%
Dental Insurance	51202	0	29,515	30,398	31,467	33,030	33,030	33,030	4.97%
Workers Compensation	51203	0	8,756	9,881	3,120	3,195	3,195	3,195	2.40%
Unemployment Comp	51204	3,724	13,607	525	0	0	0	0	0.00%
WI Retirement	51206	0	101,565	111,726	117,015	115,371	115,371	115,371	-1.40%
Fringe Benefits Other	51207	0	8,602	9,119	9,262	8,653	8,653	8,653	-6.58%
Fringe Benefit- OT Temp	51208	0	0	0	9,600	0	0	0	-100.00%
<b>Fringes Benefits Subtotal:</b>		<b>711,156</b>	<b>705,232</b>	<b>687,592</b>	<b>742,143</b>	<b>731,975</b>	<b>731,975</b>	<b>731,975</b>	<b>-1.37%</b>
<b>Total Labor:</b>		<b>2,378,156</b>	<b>2,482,505</b>	<b>2,443,078</b>	<b>2,478,616</b>	<b>2,493,454</b>	<b>2,493,454</b>	<b>2,493,454</b>	<b>0.60%</b>
<b>Travel:</b>									
Registration Tuition	52001	7,515	2,577	4,493	3,000	4,870	4,870	4,870	62.33%
Automobile Allowance	52002	10,605	11,779	10,562	11,000	11,000	11,000	11,000	0.00%
Meals	52005	300	105	237	275	215	215	215	-21.82%
Lodging	52006	876	1,198	1,300	800	1,125	1,125	1,125	40.63%
Other Travel Exp	52007	121	0	13	100	50	50	50	-50.00%
Taxable Meals	52008	336	166	210	300	235	235	235	-21.67%
<b>Travel Subtotal:</b>		<b>19,752</b>	<b>15,825</b>	<b>16,815</b>	<b>15,475</b>	<b>17,495</b>	<b>17,495</b>	<b>17,495</b>	<b>13.05%</b>
<b>Total Travel:</b>		<b>19,752</b>	<b>15,825</b>	<b>16,815</b>	<b>15,475</b>	<b>17,495</b>	<b>17,495</b>	<b>17,495</b>	<b>13.05%</b>

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>210 - Administrative Services</b>									
<b>Capital Outlay:</b>									
Equipment	58004	17,700	41,141	42,101	44,500	44,500	44,500	44,500	0.00%
<b>Capital Outlay Subtotal:</b>		<b>17,700</b>	<b>41,141</b>	<b>42,101</b>	<b>44,500</b>	<b>44,500</b>	<b>44,500</b>	<b>44,500</b>	<b>0.00%</b>
<b>Total Capital:</b>									
		<b>17,700</b>	<b>41,141</b>	<b>42,101</b>	<b>44,500</b>	<b>44,500</b>	<b>44,500</b>	<b>44,500</b>	<b>0.00%</b>
<b>Office:</b>									
Office Supplies	53000	40,591	50,448	55,278	34,628	53,000	53,000	53,000	53.06%
Printing Supplies	53002	9,021	6,102	5,360	6,000	5,700	5,700	5,700	-5.00%
Print Duplicate	53003	5,009	5,446	6,465	5,000	5,700	5,700	5,700	14.00%
Postage and Box Rent	53004	11,590	10,959	8,634	12,500	9,800	9,800	9,800	-21.60%
Computer Software	53006	39,633	18,508	2,825	30,000	20,000	20,000	20,000	-33.33%
Telephone	53008	48,276	21,812	18,332	21,147	20,000	20,000	20,000	-5.42%
Telephone Supplies	53009	3,320	2,901	1,304	3,000	2,500	2,500	2,500	-16.67%
Long Distance	53011	0	0	51	0	100	100	100	100.00%
Wireless	53012	5,102	9,705	8,126	10,000	7,700	7,700	7,700	-23.00%
Pagers	53013	1,063	2,016	1,814	2,000	1,650	1,650	1,650	-17.50%
Voice and Data Cabling	53014	1,444	6,693	2,148	1,500	3,450	3,450	3,450	130.00%
Fiber pole rental locates	53015	0	240	240	240	240	240	240	0.00%
<b>Office Subtotal:</b>		<b>165,048</b>	<b>134,832</b>	<b>110,576</b>	<b>126,015</b>	<b>129,840</b>	<b>129,840</b>	<b>129,840</b>	<b>3.04%</b>
<b>Operating:</b>									
Advertising	53500	553	4,618	5,205	500	5,000	5,000	5,000	900.00%
Subscriptions	53501	3,033	119	395	350	275	275	275	-21.43%
Membership Dues	53502	1,011	811	1,010	500	1,000	1,000	1,000	100.00%
Publish Legal Notices	53503	87	0	48	100	100	100	100	0.00%
Consumer Program Expenses	53510	0	80	61	0	0	0	0	0.00%
Education Training	53513	0	603	2,370	0	0	0	0	0.00%
Food	53520	152	105	330	150	200	200	200	33.33%
Small Equipment	53522	29,426	58,776	78,690	23,604	55,600	55,600	55,600	135.55%
Medical Supplies	53524	103	155	143	100	135	135	135	35.00%
Motor Fuel	53548	7,852	14,026	16,132	8,500	15,000	15,000	15,000	76.47%
Operating Licenses Fees	53553	320	200	320	300	280	280	280	-6.67%
Bad Debts Expense	53561	1,588	631	0	0	0	0	0	0.00%
Small Equipment Technology	53580	7,759	16,705	43,066	8,000	30,000	30,000	30,000	275.00%

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>210 - Administrative Services</b>									
Print Duplicate	73003	86,323	80,827	71,455	75,000	75,000	75,000	75,000	0.00%
Postage and Box Rent	73004	35,778	33,474	25,210	36,000	28,000	28,000	28,000	-22.22%
Motor Fuel	73548	6,260	2,652	2,924	7,000	4,000	4,000	4,000	-42.86%
<b>Operating Subtotal:</b>		<b>180,244</b>	<b>213,781</b>	<b>247,358</b>	<b>160,104</b>	<b>214,590</b>	<b>214,590</b>	<b>214,590</b>	<b>34.03%</b>
<b>Repairs &amp; Maint:</b>									
Maintenance Buildings	54020	0	1,894	0	0	1,000	1,000	1,000	100.00%
Maintenance Equipment	54022	7,688	20,773	15,311	8,000	18,000	18,000	18,000	125.00%
Repair Maintenance Supplies	54024	1,292	1,200	0	1,200	850	850	850	-29.17%
Equipment Repairs	54029	4,659	8,688	6,441	8,500	6,600	6,600	6,600	-22.35%
Maintenance Vehicles	74023	8,460	4,569	3,262	5,000	5,500	5,500	5,500	10.00%
Equipment Repairs	74029	10,494	10,626	12,144	12,342	11,100	11,100	11,100	-10.06%
<b>Repairs &amp; Maint Subtotal:</b>		<b>32,593</b>	<b>47,750</b>	<b>37,158</b>	<b>35,042</b>	<b>43,050</b>	<b>43,050</b>	<b>43,050</b>	<b>22.85%</b>
<b>Utilities:</b>									
Refuse Collection	54703	4,958	8,342	4,112	6,500	5,800	5,800	5,800	-10.77%
<b>Utilities Subtotal:</b>		<b>4,958</b>	<b>8,342</b>	<b>4,112</b>	<b>6,500</b>	<b>5,800</b>	<b>5,800</b>	<b>5,800</b>	<b>-10.77%</b>
<b>Contractual Services:</b>									
Medical and Dental	55000	2,682	2,632	2,402	2,800	2,600	2,600	2,600	-7.14%
Vehicle Repairs	55005	924	2,440	1,035	2,500	1,500	1,500	1,500	-40.00%
Data Processing	55013	41,760	44,197	43,213	42,000	23,000	23,000	23,000	-45.24%
Professional Service	55014	605	1,255	18,981	500	7,500	7,500	7,500	1,400.00%
<b>Contractual Services Subtotal:</b>		<b>45,971</b>	<b>50,523</b>	<b>65,630</b>	<b>47,800</b>	<b>34,600</b>	<b>34,600</b>	<b>34,600</b>	<b>-27.62%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	76000	202,764	180,288	149,016	153,554	153,302	153,302	153,302	-0.16%
<b>Insurance Expenses Subtotal:</b>		<b>202,764</b>	<b>180,288</b>	<b>149,016</b>	<b>153,554</b>	<b>153,302</b>	<b>153,302</b>	<b>153,302</b>	<b>-0.16%</b>
<b>Total Other Operating:</b>		<b>631,579</b>	<b>635,517</b>	<b>613,850</b>	<b>529,015</b>	<b>581,182</b>	<b>581,182</b>	<b>581,182</b>	<b>9.86%</b>
<b>Expense Total:</b>		<b>3,047,187</b>	<b>3,174,987</b>	<b>3,115,844</b>	<b>3,067,606</b>	<b>3,136,631</b>	<b>3,136,631</b>	<b>3,136,631</b>	<b>2.25%</b>
<b>Administrative Services Net/(Levy):</b>		<b>5,407,902</b>	<b>5,277,157</b>	<b>5,228,145</b>	<b>5,304,709</b>	<b>5,243,719</b>	<b>5,243,719</b>	<b>5,243,719</b>	<b>-1.15%</b>

## SIGNIFICANT CHANGES FROM 2014 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 \$514,886 or 7.38%, primarily due to new and transferred (from CW Division) positions in this budget request.

Account	Amount	Description
<b>Tax Levy 2014</b>	<b>6,975,708</b>	
<b>Revenue Changes - impact on levy:</b>		
MA Comprehensive Comm Serv	(212,084)	Increase - Expansion of county-based Youth CCS services; New State cost-sharing (approx 40%) revenues.
MA Crisis MH Srvs	25,000	Decrease - Reduction in billed crisis per diems in recent years, since Summit House became Diversion Ctr.
MA Outpatient	(19,853)	Increase - Medicaid for clients receiving MH outpatient services. Increased for new APNP in 2015.
MA Inpatient	(125,000)	Increase - Medicaid for clients receiving specialty hospital services; higher plcmnts, higher revenues.
Intoxicated Driver Program	(5,000)	Increase - State grant for Intoxicated Driver program for treatment costs.
OWI Municipality Fee	10,000	Decrease - Surcharge collected by Clerk of Courts for Intoxicated Drivers; lower collections by municipalities.
Third Party Insurance	(170,000)	Increase - Private insurance collections for outpatient and specialty hospital services.
Other Public Charges	17,000	Decrease - Budget Correction.
Collection Agency	(40,000)	Increase - Continuing high level of Valley Credit collections from BH consumers (Inpatient, ATP billing).
Grant - Independent Living	30,000	Decrease - Independent Living Grant no longer available in 2015.
Grant - Community Options	70,000	Decrease - Fewer COP eligible MH consumers reimbursement receiving COP funded services.
<b>Expense Changes - impact on levy:</b>		
Regular Pay	416,157	Increase - Overall increase per HR; Includes three new positions and three positions transferred from CW Division.
Overtime	57,954	Increase - Crisis on-call pay re-categorized to overtime instead of regular-pay per H.R.
FICA Medicare	70,315	Increase - Amounts based on allocations from Human Resources.
Health Insurance	113,717	Increase - Amounts based on allocations from Human Resources.
Dental Insurance	9,797	Increase - Amounts based on allocations from Human Resources.
Workers Compensation	5,590	Increase - Amounts based on allocations from Human Resources.
WI Retirement	39,512	Increase - Amounts based on allocations from Human Resources.

Account	Amount	Description
Fringe Benefit Other	4,691	Increase - Amounts based on allocations from Human Resources.
Fringe Benefit - OT Temp	(16,800)	Decrease - Amount based on allocations from Human Resources.
Lodging	(4,500)	Decrease - Less utilization of overnight lodging related to staff training.
Medical Supplies	(15,000)	Decrease - Reduction in county subsidized psychiatric medications and increased use of alternative insurance coverage to include private pharmaceuticals' free medication for indigents program.
Operating Licenses Fees	(3,000)	Decrease - Reduction in costs associated with the State's certification and licensing fee for County CBRF and Outpatient MH/AODA services.
Collection Services	9,900	Increase - Valley Credit's fee (percentaged based) for collection services; revenues collected have increased.
Supportive Home Care	(75,914)	Decrease - Based on COP eligible population for personal care; decreased utilization.
Work related and Day Services	(3,173)	Decrease - Based on COP eligible population for sheltered workshop services; decreased utilization.
Other Contract Serv	(62,724)	Decrease - No new contracted services initiatives projected for 2015.
Outpatient Services	(23,000)	Decrease - Contracted AODA outpatient counseling services; more internal services provided.
General Hospital Psychiatric	40,000	Increase - Increased need for general hospital based acute psychiatric inpatient services, based on current trends.
Residential Inpatient AODA	85,000	Increase - Increased need for AODA residential inpatient services, based on current trends.
Specialty Inpatient Hospitals	250,000	Increase- Increased need for Institutional placements for children and adults, based on current trends.
Supported Living	20,167	Increase - Based on COP eligible population for home based services, increasing need.
Medical Detoxification	10,000	Increase - Increasing need for hospital based AODA detoxification treatment services, based on current trends.
Prop Liab Insurance	3,000	Increase - Anticipated increase for medical malpractice Insurance (MD and APNP).
Various	3,134	Increase - Small fluctuations in various expense and revenue accounts; Net Increase.
<b>Tax Levy 2015</b>	<b>7,490,594</b>	

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>230 - Behavioral Health</b>									
<b>Revenue</b>									
<b>Intergov Rev:</b>									
Medicaid Title 19	42000	1,583	(1,407)	0	0	0	0	0	0.00%
MA Comprehensive Comm Serv	42102	368,703	403,710	650,696	375,000	587,084	587,084	587,084	56.56%
MA Crisis MH Srvs	42104	231,097	186,808	205,950	250,000	225,000	225,000	225,000	-10.00%
Block Grnt AODA	42128	253,027	253,027	253,027	253,027	253,027	253,027	253,027	0.00%
Block Grant MI	42130	68,961	68,961	68,961	68,961	68,961	68,961	68,961	0.00%
Certified Mental Health Progra	42132	79,283	80,803	82,316	80,000	80,000	80,000	80,000	0.00%
Non Resident	42134	2,724	0	3,480	5,000	5,000	5,000	5,000	0.00%
IMD Reg Rel	42140	192,152	186,959	186,959	190,000	188,000	188,000	188,000	-1.05%
Safe Street Drug	42142	41,846	45,211	0	0	0	0	0	0.00%
MA Targeted Case Mgmt	42204	26,721	26,367	27,543	27,000	28,000	28,000	28,000	3.70%
MA CSP Funds	42206	357,322	352,970	341,344	350,000	350,000	350,000	350,000	0.00%
MA Outpatient	42210	219,056	214,168	191,463	225,000	244,853	244,853	244,853	8.82%
MA Inpatient	42212	73,663	178,334	277,373	120,000	245,000	245,000	245,000	104.17%
Persons in Treatment	42214	16,200	0	0	0	0	0	0	0.00%
IMD OBRA Relocations	42216	11,031	10,733	10,733	10,750	10,750	10,750	10,750	0.00%
Intoxicated Driver Program	42218	45,880	40,279	52,828	45,000	50,000	50,000	50,000	11.11%
Drug Count Enhancement Program	42219	0	0	45,952	80,000	80,000	80,000	80,000	0.00%
Comm Svs Defct Red Bnft CSDRB	42224	380,308	336,773	331,453	330,000	330,000	330,000	330,000	0.00%
Prior Year Intergovt	42230	0	0	173,377	0	0	0	0	0.00%
OWI Municipality Fee	42236	43,389	27,650	24,570	40,000	30,000	30,000	30,000	-25.00%
<b>Intergov Rev Subtotal:</b>		<b>2,412,946</b>	<b>2,411,345</b>	<b>2,928,026</b>	<b>2,449,738</b>	<b>2,775,675</b>	<b>2,775,675</b>	<b>2,775,675</b>	<b>13.30%</b>
<b>Public Services:</b>									
OWI Assessment Fees	45030	263,578	239,088	273,656	265,000	270,000	270,000	270,000	1.89%
Third Party Insurance	45033	549,096	520,629	725,017	530,000	700,000	700,000	700,000	32.08%
Client Cost Shares Fees	45035	302,714	301,937	279,232	300,000	290,000	290,000	290,000	-3.33%
State Fee Collections	45037	188,085	177,579	176,966	185,000	180,000	180,000	180,000	-2.70%
Prior Year Contractual	45039	0	0	16,640	0	0	0	0	0.00%
Other Public Charges	45057	1,238	604	0	17,000	0	0	0	-100.00%
Collection Agency	45066	206,193	237,527	286,971	235,000	275,000	275,000	275,000	17.02%
<b>Public Services Subtotal:</b>		<b>1,510,904</b>	<b>1,477,365</b>	<b>1,758,481</b>	<b>1,532,000</b>	<b>1,715,000</b>	<b>1,715,000</b>	<b>1,715,000</b>	<b>11.95%</b>

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>230 - Behavioral Health</b>									
<b>Interfund Revenue:</b>									
Grant - Independent Living	62102	20,000	30,000	30,000	30,000	0	0	0	-100.00%
Grant - Community Options	62104	575,800	630,675	577,924	670,000	600,000	600,000	600,000	-10.45%
<b>Interfund Revenue Subtotal:</b>		<b>595,800</b>	<b>660,675</b>	<b>607,924</b>	<b>700,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>-14.29%</b>
<b>Total Operating Revenue:</b>									
		<b>4,519,650</b>	<b>4,549,385</b>	<b>5,294,432</b>	<b>4,681,738</b>	<b>5,090,675</b>	<b>5,090,675</b>	<b>5,090,675</b>	<b>8.73%</b>
<b>Misc Revenues:</b>									
Other Miscellaneous Revenues	48109	0	0	7,681	0	0	0	0	0.00%
<b>Misc Revenues Subtotal:</b>		<b>0</b>	<b>0</b>	<b>7,681</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Non-Operating Revenue:</b>									
		<b>0</b>	<b>0</b>	<b>7,681</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue Total:</b>		<b>4,519,650</b>	<b>4,549,385</b>	<b>5,302,113</b>	<b>4,681,738</b>	<b>5,090,675</b>	<b>5,090,675</b>	<b>5,090,675</b>	<b>8.73%</b>
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	3,934,102	4,096,913	4,238,949	4,525,104	4,941,261	4,941,261	4,941,261	9.20%
Temporary Employees	51101	6,148	97,024	86,708	95,000	95,000	95,000	95,000	0.00%
Labor Fringes Allocated	51102	0	0	0	0	0	0	0	0.00%
Overtime	51105	5,339	9,813	8,301	10,000	67,954	67,954	67,954	579.54%
Comp Time	51108	0	34	0	0	50	50	50	100.00%
Payroll Sundry Account	51190	0	3,072	79	0	0	0	0	0.00%
<b>Wages Subtotal:</b>		<b>3,945,590</b>	<b>4,206,857</b>	<b>4,334,038</b>	<b>4,630,104</b>	<b>5,104,265</b>	<b>5,104,265</b>	<b>5,104,265</b>	<b>10.24%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	1,497,924	297,544	310,795	320,160	390,475	390,475	390,475	21.96%
Health Insurance	51201	0	770,742	818,481	920,236	1,033,953	1,033,953	1,033,953	12.36%
Dental Insurance	51202	0	47,940	52,872	55,980	65,777	65,777	65,777	17.50%
Workers Compensation	51203	0	87,944	122,045	38,632	44,222	44,222	44,222	14.47%
Unemployment Comp	51204	112	0	0	0	0	0	0	0.00%
WI Retirement	51206	0	233,702	272,518	296,495	336,007	336,007	336,007	13.33%
Fringe Benefits Other	51207	0	19,689	21,101	20,509	25,200	25,200	25,200	22.87%

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>230 - Behavioral Health</b>									
Fringe Benefit- OT Temp	51208	0	0	0	16,800	0	0	0	-100.00%
<b>Fringes Benefits Subtotal:</b>		<b>1,498,036</b>	<b>1,457,562</b>	<b>1,597,811</b>	<b>1,668,812</b>	<b>1,895,634</b>	<b>1,895,634</b>	<b>1,895,634</b>	<b>13.59%</b>
<b>Total Labor:</b>		<b>5,443,626</b>	<b>5,664,419</b>	<b>5,931,849</b>	<b>6,298,916</b>	<b>6,999,899</b>	<b>6,999,899</b>	<b>6,999,899</b>	<b>11.13%</b>
<b>Travel:</b>									
Registration Tuition	52001	18,270	22,719	24,324	25,000	26,000	26,000	26,000	4.00%
Automobile Allowance	52002	69,416	75,805	76,267	80,000	80,000	80,000	80,000	0.00%
Commercial Travel	52004	1,077	0	385	1,200	1,200	1,200	1,200	0.00%
Meals	52005	1,287	1,192	2,052	1,500	2,000	2,000	2,000	33.33%
Lodging	52006	7,287	5,301	7,253	6,500	2,000	2,000	2,000	-69.23%
Other Travel Exp	52007	81	59	105	250	100	100	100	-60.00%
Taxable Meals	52008	516	494	643	600	600	600	600	0.00%
<b>Travel Subtotal:</b>		<b>97,934</b>	<b>105,569</b>	<b>111,030</b>	<b>115,050</b>	<b>111,900</b>	<b>111,900</b>	<b>111,900</b>	<b>-2.74%</b>
<b>Total Travel:</b>		<b>97,934</b>	<b>105,569</b>	<b>111,030</b>	<b>115,050</b>	<b>111,900</b>	<b>111,900</b>	<b>111,900</b>	<b>-2.74%</b>
<b>Office:</b>									
Office Supplies	53000	249	0	409	0	220	220	220	100.00%
Computer Software	53006	178	89	89	0	100	100	100	100.00%
Telephone	53008	14,178	16,327	16,693	16,000	16,600	16,600	16,600	3.75%
Telephone Supplies	53009	0	767	0	1,000	900	900	900	-10.00%
Voice and Data Cabling	53014	0	508	124	1,000	200	200	200	-80.00%
<b>Office Subtotal:</b>		<b>14,605</b>	<b>17,691</b>	<b>17,314</b>	<b>18,000</b>	<b>18,020</b>	<b>18,020</b>	<b>18,020</b>	<b>0.11%</b>
<b>Operating:</b>									
Advertising	53500	39	1,776	1,216	0	1,500	1,500	1,500	100.00%
Subscriptions	53501	1,031	635	551	1,000	750	750	750	-25.00%
Membership Dues	53502	2,786	3,210	8,915	3,200	3,000	3,000	3,000	-6.25%
Consumer Program Expenses	53510	3,510	2,643	3,989	3,500	3,500	3,500	3,500	0.00%
Education Training	53513	0	0	149	0	0	0	0	0.00%
Consumer Transportation	53514	1,614	1,908	3,553	1,600	2,500	2,500	2,500	56.25%
Household Supplies	53516	5,954	16,919	9,667	12,000	10,000	10,000	10,000	-16.67%
Food	53520	10,103	28,434	31,184	28,000	28,000	28,000	28,000	0.00%

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>230 - Behavioral Health</b>									
Small Equipment	53522	4,192	2,836	1,111	3,500	2,000	2,000	2,000	-42.86%
Medical Supplies	53524	113,053	73,788	64,059	90,000	75,000	75,000	75,000	-16.67%
Medical Oxygen	53525	0	0	1,833	0	0	0	0	0.00%
Other Operating Supplies	53533	0	3,000	0	0	0	0	0	0.00%
Building Rental	53550	65,556	65,556	65,556	65,556	66,000	66,000	66,000	0.68%
Operating Licenses Fees	53553	7,527	5,436	13,121	9,500	6,500	6,500	6,500	-31.58%
Taxes & Assessments	53562	1,795	1,627	70	0	100	100	100	100.00%
Operating Grants	53565	20,000	20,000	20,000	20,000	20,000	20,000	20,000	0.00%
Small Equipment Technology	53580	0	6,443	0	0	0	0	0	0.00%
<b>Operating Subtotal:</b>		<b>237,161</b>	<b>234,212</b>	<b>224,974</b>	<b>237,856</b>	<b>218,850</b>	<b>218,850</b>	<b>218,850</b>	<b>-7.99%</b>
<b>Repairs &amp; Maint:</b>									
Maintenance Equipment	54022	71	1,393	262	1,000	500	500	500	-50.00%
<b>Repairs &amp; Maint Subtotal:</b>		<b>71</b>	<b>1,393</b>	<b>262</b>	<b>1,000</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>-50.00%</b>
<b>Utilities:</b>									
Heat	54700	1,284	2,375	3,505	3,200	3,700	3,700	3,700	15.63%
Power and Light	54701	3,292	9,838	11,862	10,000	12,000	12,000	12,000	20.00%
Water and Sewer	54702	1,767	5,560	5,179	5,700	5,500	5,500	5,500	-3.51%
<b>Utilities Subtotal:</b>		<b>6,344</b>	<b>17,773</b>	<b>20,546</b>	<b>18,900</b>	<b>21,200</b>	<b>21,200</b>	<b>21,200</b>	<b>12.17%</b>
<b>Contractual Services:</b>									
Medical and Dental	55000	14,756	18,971	48,850	56,000	56,000	56,000	56,000	0.00%
Data Processing	55013	0	0	696	0	0	0	0	0.00%
Professional Service	55014	68,559	71,777	114,597	200,000	200,000	200,000	200,000	0.00%
Collection Services	55015	54,688	54,531	67,729	55,000	64,900	64,900	64,900	18.00%
Community Residential Svcs	55021	497,339	512,145	417,430	444,080	433,000	433,000	433,000	-2.50%
Supportive Home Care	55023	142,426	231,651	122,350	200,914	125,000	125,000	125,000	-37.78%
Work related and Day Services	55024	7,032	5,479	1,300	5,173	2,000	2,000	2,000	-61.34%
Other Contract Serv	55030	0	0	22,920	102,724	40,000	40,000	40,000	-61.06%
Emergency Medical Care	55031	32,263	34,467	34,805	40,000	40,000	40,000	40,000	0.00%
Interpreter	55041	5,481	4,509	6,515	5,000	6,000	6,000	6,000	20.00%
Outpatient Services	55059	263,240	233,132	229,934	273,000	250,000	250,000	250,000	-8.42%
General Hospital Psychiatric	55060	304,755	418,852	407,055	350,000	390,000	390,000	390,000	11.43%
Residential Inpatient AODA	55061	340,028	328,573	448,261	340,000	425,000	425,000	425,000	25.00%
Specialty Inpatient Hospitals	55062	1,402,644	1,446,221	1,932,493	1,500,000	1,750,000	1,750,000	1,750,000	16.67%

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>230 - Behavioral Health</b>									
Supported Employment	55063	20,000	20,000	20,000	20,000	20,000	20,000	20,000	0.00%
Supported Living	55064	13,326	22,036	36,845	19,833	40,000	40,000	40,000	101.68%
Comm Based Res Facility	55065	974,454	1,136,338	999,389	1,150,000	1,150,000	1,150,000	1,150,000	0.00%
Medical Detoxification	55066	221,969	172,838	211,157	200,000	210,000	210,000	210,000	5.00%
<b>Contractual Services Subtotal:</b>		<b>4,362,958</b>	<b>4,711,521</b>	<b>5,122,324</b>	<b>4,961,724</b>	<b>5,201,900</b>	<b>5,201,900</b>	<b>5,201,900</b>	<b>5.14%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	56000	3,812	2,796	(3,043)	6,000	9,000	9,000	9,000	50.00%
<b>Insurance Expenses Subtotal:</b>		<b>3,812</b>	<b>2,796</b>	<b>(3,043)</b>	<b>6,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>50.00%</b>
<b>Total Other Operating:</b>		<b>4,624,951</b>	<b>4,985,385</b>	<b>5,382,378</b>	<b>5,243,480</b>	<b>5,469,470</b>	<b>5,469,470</b>	<b>5,469,470</b>	<b>4.31%</b>
<b>Expense Total:</b>		<b>10,166,510</b>	<b>10,755,373</b>	<b>11,425,256</b>	<b>11,657,446</b>	<b>12,581,269</b>	<b>12,581,269</b>	<b>12,581,269</b>	<b>7.92%</b>
<b>Behavioral Health Net/(Levy):</b>		<b>(5,646,860)</b>	<b>(6,205,988)</b>	<b>(6,123,143)</b>	<b>(6,975,708)</b>	<b>(7,490,594)</b>	<b>(7,490,594)</b>	<b>(7,490,594)</b>	<b>7.38%</b>

## SIGNIFICANT CHANGES FROM 2014 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 decrease of \$65,843 or 0.58%, resulting from the transfer of three position to the BH Division, and the decrease in State pass-through funding for community-based services to children and families.

Account	Amount	Description
<b>Tax Levy 2014</b>	<b>11,328,784</b>	
<b>Revenue Changes - impact on levy:</b>		
MA Comprehensive Comm Serv	(28,000)	Increase - Increase in Fed/State funding for CCS program; Budget amount based on 2013 actual experience.
MA Crisis MH Srvs	45,000	Decrease - Crisis funding for contracted providers' billable services, based on experience in 2013.
Youth Aids AODA	10,600	Decrease - Funding for juvenile corrections & RCC placements, funding decreased by State.
Independ Living ETV	45,000	Decrease - Independent Living grant to assist youths transitioning/aging out of foster care discontinued.
Safe & Stable Families	4,670	Decrease - Pass thru funding for prevention activities provided by community agencies, reduction by State.
Kinship Care Grant	(42,000)	Increase - Greater utilization of Kinship Care for children placed with relatives in lieu of more expensive foster care.
Brighter Futures	202,720	Decrease - Parent education/prevention program grant, State funding to Counties ending.
Health Checks	(17,000)	Increase - Supplemental funding for RCC cost reflective of increase in clients served.
TPR Adoption Federal	7,000	Decrease - Funds legal services for termination of parental rights (TPR); Amount based on prior year service level.
Client Cost Shares Fees	(48,800)	Increase - Supervisory fees and re-directed SS/SSI for children in placement, plcmnts higher so revenues are higher.
Grant Revenue Allocation - contra rev	(56,331)	Increase - Transfers to other HS Division (funds); lower due to end of Independent Living grant.
<b>Expense Changes - impact on levy:</b>		
Regular Pay	(81,702)	Decrease - Overall 1.98% decrease. 3 SW positions transferred to BH Div; offset by 1 new supervisor position.
Overtime	16,055	Increase - OT assigned when client census increases and/or staff vacancies occur; projected basis 2013 actuals.
Comp Time	4,000	Increase - OT assigned when client census increases and/or staff vacancies occur; projected basis 2013 actuals.
FICA Medicare	22,388	Increase - Based on allocations by Human Resources.
Health Insurance	(101,008)	Decrease - Three staff/positions transferred to BH Division.
Dental Insurance	(3,394)	Decrease - Three staff/positions transferred to BH Division.
Fringe Benefit - OT Temp	(12,142)	Decrease - Three staff/positions transferred to BH Division.
Telephone	(6,000)	Decrease - Lower overall expense; based upon 2013 actual.
Operating Grants	(114,100)	Decrease - Elimination by State of Brighter Future pass-thru grant funds to community service agencies.
Medical and Dental	5,200	Increase - Client lab (UA) testing /compliance, and other client medical/dental payments.
Other Contract Serv	(39,724)	Decrease - No new contracted services initiatives projected for 2015.

<b>Account</b>	<b>Amount</b>	<b>Description</b>
Mentoring	13,601	Increase - Cost to continue funding for Truancy, Best Friends, Youth-Go services.
Counseling Consumer/Family	18,000	Increase - Counseling and therapeutic service utilization by children, juveniles and families.
Group Homes	59,264	Increase - Group Home living for juveniles w/ behavioral challenges; based on cost to continue service levels.
Child Residential Care Centers	69,928	Increase - Residential institutional placements for youth; placements increasing based on projected need.
Kinship Care	31,000	Increase - Kinship placements w/relatives when available utilized in lieu of traditional child foster care.
Secure Juvenile Detention	(32,660)	Decrease - Secure detention of juvenile offenders - new provider and new parameters result in lower utilization.
Youth Wrap Around Services	(67,725)	Decrease - Intensive wrap-around services decrease; greater utilization of county-based therapist/case mgmt servs.
Juvenile Shelter Care	103,060	Increase - Expanded (8 to 12 bed) shelter care services facility for juvenile offenders; newprogram & provider 2014.
Juvenile Restitution	(3,000)	Decrease - No substantive changes; expenses aligned with actual prior years cost trend.
Juvenile Correctional Institutions	(43,388)	Decrease - Court ordered institutional placements for serious juv offenders lowered; result of successful diversions to community-based programs.
Various	(26,355)	Decrease - Small fluctuations in various expense and revenue accounts; Net decrease.
<b>Tax Levy 2015</b>	<b>11,262,941</b>	

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>260 - Child Welfare</b>									
<b>Revenue</b>									
<b>Intergov Rev:</b>									
MA Comprehensive Comm Serv	42102	0	0	30,395	0	28,000	28,000	28,000	100.00%
MA Crisis MH Srvs	42104	30,804	28,481	12,528	60,000	15,000	15,000	15,000	-75.00%
Law Education	42138	130	190	0	0	0	0	0	0.00%
Adam Walsh FringerPrint	42144	2,683	1,754	2,500	1,340	2,500	2,500	2,500	86.57%
Youth Aids	42154	1,971,117	1,683,874	1,676,058	1,614,186	1,677,000	1,677,000	1,677,000	3.89%
Youth Aids AODA	42156	24,620	38,365	23,099	35,600	25,000	25,000	25,000	-29.78%
Independ Living ETV	42158	45,478	44,583	42,368	45,000	0	0	0	-100.00%
Safe & Stable Families	42164	61,800	61,800	57,103	61,800	57,130	57,130	57,130	-7.56%
Kinship Care Grant	42166	445,518	449,407	485,285	456,000	498,000	498,000	498,000	9.21%
Community Intervention YAPO	42174	119,732	86,320	87,573	88,140	88,140	88,140	88,140	0.00%
Regional Foster Care Training	42220	0	3,466	2,052	4,800	4,800	4,800	4,800	0.00%
Brighter Futures	42222	196,892	196,952	196,952	202,720	0	0	0	-100.00%
Health Checks	42228	3,974	15,142	22,084	5,000	22,000	22,000	22,000	340.00%
Prior Year Intergovt	42230	(354)	0	21,920	0	0	0	0	0.00%
TPR Adoption Federal	42234	46,921	37,792	49,493	57,000	50,000	50,000	50,000	-12.28%
<b>Intergov Rev Subtotal:</b>		<b>2,949,314</b>	<b>2,648,127</b>	<b>2,709,410</b>	<b>2,631,586</b>	<b>2,467,570</b>	<b>2,467,570</b>	<b>2,467,570</b>	<b>-6.23%</b>
<b>Public Services:</b>									
Other Fees	45002	1	0	0	0	0	0	0	0.00%
Client Cost Shares Fees	45035	158,238	187,906	234,305	186,200	235,000	235,000	235,000	26.21%
Prior Year Contractual	45039	5,804	0	5,384	0	0	0	0	0.00%
Child Support	45041	242,635	237,772	218,025	245,000	240,000	240,000	240,000	-2.04%
Child Welfare Reimbursement	45062	0	300	4,561	0	2,000	2,000	2,000	100.00%
Collection Agency	45066	83,002	85,311	79,067	85,000	85,000	85,000	85,000	0.00%
<b>Public Services Subtotal:</b>		<b>489,680</b>	<b>511,289</b>	<b>541,341</b>	<b>516,200</b>	<b>562,000</b>	<b>562,000</b>	<b>562,000</b>	<b>8.87%</b>
<b>Interfund Revenue:</b>									
Grant Revenue Allocation	62000	(135,000)	(105,234)	(119,875)	(146,331)	(90,000)	(90,000)	(90,000)	-38.50%
<b>Interfund Revenue Subtotal:</b>		<b>(135,000)</b>	<b>(105,234)</b>	<b>(119,875)</b>	<b>(146,331)</b>	<b>(90,000)</b>	<b>(90,000)</b>	<b>(90,000)</b>	<b>-38.50%</b>
<b>Total Operating Revenue:</b>		<b>3,303,994</b>	<b>3,054,181</b>	<b>3,130,877</b>	<b>3,001,455</b>	<b>2,939,570</b>	<b>2,939,570</b>	<b>2,939,570</b>	<b>-2.06%</b>

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>260 - Child Welfare</b>									
<b>Misc Revenues:</b>									
Other Miscellaneous Revenues	48109	0	338	262	0	0	0	0	0.00%
<b>Misc Revenues Subtotal:</b>		<b>0</b>	<b>338</b>	<b>262</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Non-Operating Revenue:</b>		<b>0</b>	<b>338</b>	<b>262</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue Total:</b>		<b>3,303,994</b>	<b>3,054,520</b>	<b>3,131,139</b>	<b>3,001,455</b>	<b>2,939,570</b>	<b>2,939,570</b>	<b>2,939,570</b>	<b>-2.06%</b>
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	4,046,691	3,872,748	3,971,451	4,130,295	4,048,593	4,048,593	4,048,593	-1.98%
Temporary Employees	51101	0	32,759	7,885	25,000	25,000	25,000	25,000	0.00%
Labor Fringes Allocated	51102	0	0	0	0	0	0	0	0.00%
Overtime	51105	63,757	51,445	66,206	50,887	66,942	66,942	66,942	31.55%
Comp Time	51108	0	67,556	76,273	65,000	69,000	69,000	69,000	6.15%
Payroll Sundry Account	51190	0	305	0	0	0	0	0	0.00%
<b>Wages Subtotal:</b>		<b>4,110,448</b>	<b>4,024,812</b>	<b>4,121,815</b>	<b>4,271,182</b>	<b>4,209,535</b>	<b>4,209,535</b>	<b>4,209,535</b>	<b>-1.44%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	1,717,975	289,596	299,698	299,641	322,029	322,029	322,029	7.47%
Health Insurance	51201	0	871,142	867,573	986,922	885,914	885,914	885,914	-10.23%
Dental Insurance	51202	0	52,551	55,505	60,060	56,666	56,666	56,666	-5.65%
Workers Compensation	51203	0	76,254	109,320	33,093	30,694	30,694	30,694	-7.25%
WI Retirement	51206	0	233,577	269,547	288,274	275,303	275,303	275,303	-4.50%
Fringe Benefits Other	51207	0	19,541	19,818	20,324	20,650	20,650	20,650	1.60%
Fringe Benefit- OT Temp	51208	0	0	0	12,142	0	0	0	-100.00%
<b>Fringes Benefits Subtotal:</b>		<b>1,717,975</b>	<b>1,542,660</b>	<b>1,621,460</b>	<b>1,700,456</b>	<b>1,591,256</b>	<b>1,591,256</b>	<b>1,591,256</b>	<b>-6.42%</b>
<b>Total Labor:</b>		<b>5,828,422</b>	<b>5,567,472</b>	<b>5,743,275</b>	<b>5,971,638</b>	<b>5,800,791</b>	<b>5,800,791</b>	<b>5,800,791</b>	<b>-2.86%</b>

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>260 - Child Welfare</b>									
<b>Travel:</b>									
Registration Tuition	52001	8,449	10,022	10,293	11,100	11,100	11,100	11,100	0.00%
Automobile Allowance	52002	154,425	158,049	158,767	166,000	166,000	166,000	166,000	0.00%
Meals	52005	1,408	1,441	1,061	1,720	1,720	1,720	1,720	0.00%
Lodging	52006	6,828	5,580	3,824	7,220	7,220	7,220	7,220	0.00%
Other Travel Exp	52007	151	56	42	157	152	152	152	-3.20%
Taxable Meals	52008	1,364	1,485	1,410	1,582	1,582	1,582	1,582	0.00%
<b>Travel Subtotal:</b>		<b>172,624</b>	<b>176,633</b>	<b>175,396</b>	<b>187,779</b>	<b>187,774</b>	<b>187,774</b>	<b>187,774</b>	<b>0.00%</b>
<b>Total Travel:</b>		<b>172,624</b>	<b>176,633</b>	<b>175,396</b>	<b>187,779</b>	<b>187,774</b>	<b>187,774</b>	<b>187,774</b>	<b>0.00%</b>
<b>Office:</b>									
Office Supplies	53000	186	82	0	0	0	0	0	0.00%
Computer Software	53006	0	169	0	0	0	0	0	0.00%
Telephone	53008	7,480	2,489	632	7,000	1,000	1,000	1,000	-85.71%
<b>Office Subtotal:</b>		<b>7,666</b>	<b>2,740</b>	<b>632</b>	<b>7,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-85.71%</b>
<b>Operating:</b>									
Advertising	53500	3,033	5,964	5,402	3,200	5,550	5,550	5,550	73.44%
Subscriptions	53501	0	222	0	225	225	225	225	0.00%
Membership Dues	53502	8,150	8,150	8,150	8,550	8,550	8,550	8,550	0.00%
Publish Legal Notices	53503	631	312	242	1,350	500	500	500	-62.96%
Misc Child Welfare Prog Exps	53506	641	0	0	0	0	0	0	0.00%
Foster Care Banquet	53507	50	1,971	0	2,700	2,700	2,700	2,700	0.00%
Emergency Rent Assistance	53508	18,796	26,138	34,284	27,950	30,800	30,800	30,800	10.20%
Registration Tuition Other	53509	3,990	7,747	8,953	6,550	8,000	8,000	8,000	22.14%
Consumer Program Expenses	53510	66,696	71,118	73,990	71,450	72,500	72,500	72,500	1.47%
Consumer Transportation	53514	71,814	62,491	61,536	71,200	69,000	69,000	69,000	-3.09%
Food	53520	0	0	33	0	0	0	0	0.00%
Medical Supplies	53524	117	0	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	23,890	34,548	36,977	34,550	36,000	36,000	36,000	4.20%
Bad Debts Expense	53561	1,536	688	73,597	0	0	0	0	0.00%
Operating Grants	53565	147,294	147,294	147,294	147,500	33,400	33,400	33,400	-77.36%
Office Supplies	73000	301	725	452	570	570	570	570	0.00%
Legal Fees	73041	0	0	92	0	0	0	0	0.00%
<b>Operating Subtotal:</b>		<b>374,177</b>	<b>394,607</b>	<b>478,243</b>	<b>403,035</b>	<b>295,035</b>	<b>295,035</b>	<b>295,035</b>	<b>-26.80%</b>

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>260 - Child Welfare</b>									
<b>Contractual Services:</b>									
Medical and Dental	55000	29,436	32,930	40,251	33,300	38,500	38,500	38,500	15.62%
Professional Service	55014	99,172	55,718	82,139	90,000	90,000	90,000	90,000	0.00%
Collection Services	55015	17,228	17,915	16,113	18,700	18,700	18,700	18,700	0.00%
Supervised Family Visitation	55025	587	161,826	168,396	176,500	176,500	176,500	176,500	0.00%
Other Contract Serv	55030	0	0	58,492	39,724	0	0	0	-100.00%
Respite Care	55032	48,611	69,597	60,753	75,450	75,450	75,450	75,450	0.00%
Receiving Home Bed Hold	55033	9,720	2,366	15,612	15,000	15,000	15,000	15,000	0.00%
Recruitment Non Staff	55034	3,110	1,700	400	2,700	2,700	2,700	2,700	0.00%
Foster Care Recog Retention	55035	2,101	895	1,604	2,100	2,100	2,100	2,100	0.00%
Child Day Care	55036	38,212	37,941	41,206	40,000	41,500	41,500	41,500	3.75%
Mentoring	55039	23,700	33,585	32,707	35,000	48,601	48,601	48,601	38.86%
Counseling Consumer/Family	55040	61,613	77,919	104,186	79,000	97,000	97,000	97,000	22.78%
Interpreter	55041	6,716	2,880	6,491	6,500	6,500	6,500	6,500	0.00%
Child Foster Care	55045	1,847,988	1,432,711	1,539,181	1,618,632	1,648,600	1,648,600	1,648,600	1.85%
Group Homes	55046	924,085	1,130,422	1,130,159	1,165,736	1,225,000	1,225,000	1,225,000	5.08%
Child Residential Care Centers	55047	458,396	854,735	1,151,129	881,072	951,000	951,000	951,000	7.94%
Kinship Care	55052	406,972	429,112	460,091	429,000	460,000	460,000	460,000	7.23%
Adoption Assessments	55057	3,141	3,295	3,130	3,500	3,500	3,500	3,500	0.00%
Truancy Intervention Preventio	55058	52,862	58,054	63,394	63,000	63,000	63,000	63,000	0.00%
Secure Juvenile Detention	55070	369,395	378,078	395,883	342,660	310,000	310,000	310,000	-9.53%
Family Training Skills	55071	595,474	632,409	639,456	642,400	654,500	654,500	654,500	1.88%
Youth Wrap Around Services	55072	840,986	601,038	726,450	840,000	772,275	772,275	772,275	-8.06%
Alternative School	55073	70,646	74,913	66,365	77,000	77,000	77,000	77,000	0.00%
Juvenile Shelter Care	55075	527,245	553,854	627,763	685,000	788,060	788,060	788,060	15.05%
Juvenile Restitution	55076	295	531	365	3,500	500	500	500	-85.71%
Juvenile Correctional Institut	55078	316,478	228,401	34,839	384,113	340,725	340,725	340,725	-11.30%
Medical and Dental	75000	768	523	186	1,000	1,000	1,000	1,000	0.00%
Building Rental	75042	10,020	10,200	10,200	10,200	10,200	10,200	10,200	0.00%
<b>Contractual Services Subtotal:</b>		<b>6,764,954</b>	<b>6,883,550</b>	<b>7,476,941</b>	<b>7,760,787</b>	<b>7,917,911</b>	<b>7,917,911</b>	<b>7,917,911</b>	<b>2.02%</b>
<b>Total Other Operating:</b>		<b>7,146,797</b>	<b>7,280,896</b>	<b>7,955,816</b>	<b>8,170,822</b>	<b>8,213,946</b>	<b>8,213,946</b>	<b>8,213,946</b>	<b>0.53%</b>
<b>Expense Total:</b>		<b>13,147,844</b>	<b>13,025,002</b>	<b>13,874,487</b>	<b>14,330,239</b>	<b>14,202,511</b>	<b>14,202,511</b>	<b>14,202,511</b>	<b>-0.89%</b>
<b>Child Welfare Net/(Levy):</b>		<b>(9,843,849)</b>	<b>(9,970,482)</b>	<b>(10,743,348)</b>	<b>(11,328,784)</b>	<b>(11,262,941)</b>	<b>(11,262,941)</b>	<b>(11,262,941)</b>	<b>-0.58%</b>

## SIGNIFICANT CHANGES FROM 2014 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 \$27,522 or 4.76%, due to our commitment to fund two poverty case managers at Advocap and to fund two warming shelters in Oshkosh, and the State's taking over the program, Food Share Employment & Training (FSET).

Account	Amount	Description
<b>Tax Levy 2014</b>	<b>577,790</b>	
<b>Revenue Changes - impact on levy:</b>		
Patient Prt Affrd Care PPACA	(137,541)	Increase - New funding source - Patient portability affordable care act. Funds addt'l eligibilty case mgt time at 100%.
Fraud	(17,458)	Increase - State Fraud funding that is passed thru to the regional consortium.
Income Maint Admin	154,311	Decrease - State/Fed dollars for eligibility activities; more use of 100% PPACA funding & less 50% IM funding in 2015.
Child Care Administration	27,695	Decrease - Funding for State child care (licensing, eligibility,authorizing); less staff time dedicated per time studies.
Food Share Employ Train FSET	113,000	Decrease - State funding for employment training; State is taking over this program for 2015.
<b>Expense Changes - impact on levy:</b>		
Regular Pay	(106,211)	Decrease - Staffing level was increased for new Affordable Care Act (PPACA) enrollment counseling in 2014B; no new positions in 2015.
Temporary Employees	25,399	Increase - Affordable Care Act - PPACA related effort for the next enrollment period.
Comp Time	4,500	Increase - Affordable Care Act - PPACA related effort for the next enrollment period.
FICA Medicare	6,824	Increase - Allocations based on Human Resource allocations; overall fringes were down .33%
Dental Insurance	3,624	Increase - Allocations based on Human Resource allocations; overall fringes were down .33%
WI Retirement	(8,959)	Decrease - Allocations based on Human Resource allocations; overall fringes were down .33%
Fringe Benefit - OT Temp	(6,672)	Decrease - Allocations based on Human Resource allocations; overall fringes were down .33%
Consumer Program Expenses	(5,500)	Decrease - FSET related expenses, State will take over this program for 2015.
Consumer Transportation	(10,000)	Decrease - FSET related expenses, State will take over this program for 2015.
Medical and Dental	(28,000)	Decrease - Health Clinics in Oshkosh (\$100,000) & Fox Cities (\$25,000); incremental reductions over next few yrs.
Other Contract Serv	17,317	Increase - Two contracted (Advocap) poverty case mgrs; Fraud investigations funding and two Homeless Shelters
Various	(4,807)	Decrease - Small fluctuations in various expense and revenue accounts; Net Increase.
<b>Tax Levy 2015</b>	<b>605,312</b>	

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>250 - Economic Support</b>									
<b>Revenue</b>									
<b>Intergov Rev:</b>									
Patient Prt Affrd Care PPACA	42101	0	0	187,540	242,459	380,000	380,000	380,000	56.73%
Fraud	42136	20,784	19,857	16,958	0	17,458	17,458	17,458	100.00%
Other State Adjustments	42148	14,201	9,502	95,774	10,000	12,000	12,000	12,000	20.00%
Income Maint Admin	42168	1,887,681	1,860,538	1,663,634	1,874,000	1,719,689	1,719,689	1,719,689	-8.23%
W-2 Adm Services	42170	2,275,614	2,132,825	0	0	0	0	0	0.00%
Low Inc Energy Asst Prg LIEAP	42176	325,048	302,699	258,422	374,467	376,000	376,000	376,000	0.41%
Emergency Assistance	42178	89,143	103,547	0	0	0	0	0	0.00%
Funeral & Cemetery	42180	261,010	0	0	0	0	0	0	0.00%
MA Transport XIX	42182	86,472	0	0	0	0	0	0	0.00%
Refugee Aid	42184	6,165	118,395	0	0	0	0	0	0.00%
Contracted Child Care	42186	31,086	29,669	0	0	0	0	0	0.00%
Child Care Administration	42188	414,533	359,654	310,323	387,000	359,305	359,305	359,305	-7.16%
Prior Year Intergovt	42230	32,327	7,937	4,804	0	0	0	0	0.00%
Food Share Employ Train FSET	42232	111,412	115,248	94,496	113,000	0	0	0	-100.00%
<b>Intergov Rev Subtotal:</b>		<b>5,555,476</b>	<b>5,059,871</b>	<b>2,631,950</b>	<b>3,000,926</b>	<b>2,864,452</b>	<b>2,864,452</b>	<b>2,864,452</b>	<b>-4.55%</b>
<b>Public Services:</b>									
Other Fees	45002	3,963	3,280	1,110	3,600	2,800	2,800	2,800	-22.21%
Offset Revenue	45013	0	7,285	0	0	0	0	0	0.00%
W2 Loans Repayment	45058	0	1,013	810	500	600	600	600	20.00%
<b>Public Services Subtotal:</b>		<b>3,963</b>	<b>11,578</b>	<b>1,920</b>	<b>4,100</b>	<b>3,400</b>	<b>3,400</b>	<b>3,400</b>	<b>-17.06%</b>
<b>Intergov Services:</b>									
Incentives	43009	3,531	2,511	9,839	3,000	5,300	5,300	5,300	76.67%
<b>Intergov Services Subtotal:</b>		<b>3,531</b>	<b>2,511</b>	<b>9,839</b>	<b>3,000</b>	<b>5,300</b>	<b>5,300</b>	<b>5,300</b>	<b>76.67%</b>
<b>Interfund Revenue:</b>									
Grant Revenue Allocation	62000	(567,574)	(564,163)	(504,000)	(500,000)	(497,208)	(497,208)	(497,208)	-0.56%
<b>Interfund Revenue Subtotal:</b>		<b>(567,574)</b>	<b>(564,163)</b>	<b>(504,000)</b>	<b>(500,000)</b>	<b>(497,208)</b>	<b>(497,208)</b>	<b>(497,208)</b>	<b>-0.56%</b>
<b>Total Operating Revenue:</b>		<b>4,995,396</b>	<b>4,509,797</b>	<b>2,139,709</b>	<b>2,508,026</b>	<b>2,375,944</b>	<b>2,375,944</b>	<b>2,375,944</b>	<b>-5.27%</b>
<b>Revenue Total:</b>		<b>4,995,396</b>	<b>4,509,797</b>	<b>2,139,709</b>	<b>2,508,026</b>	<b>2,375,944</b>	<b>2,375,944</b>	<b>2,375,944</b>	<b>-5.27%</b>

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>250 - Economic Support</b>									
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	1,376,478	1,453,630	1,451,394	1,661,051	1,554,840	1,554,840	1,554,840	-6.39%
Temporary Employees	51101	0	6,768	9,477	6,700	32,099	32,099	32,099	379.09%
Overtime	51105	1,858	33,710	14,507	35,000	40,000	35,000	35,000	0.00%
Comp Time	51108	0	5,509	9,327	5,500	10,000	10,000	10,000	81.82%
<b>Wages Subtotal:</b>		<b>1,378,335</b>	<b>1,499,616</b>	<b>1,484,705</b>	<b>1,708,251</b>	<b>1,636,939</b>	<b>1,631,939</b>	<b>1,631,939</b>	<b>-4.47%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	756,901	104,796	106,759	118,402	125,226	125,226	125,226	5.76%
Health Insurance	51201	0	426,563	399,217	433,361	435,838	435,838	435,838	0.57%
Dental Insurance	51202	0	28,447	28,464	28,862	32,486	32,486	32,486	12.56%
Workers Compensation	51203	0	6,504	7,350	2,216	1,940	1,940	1,940	-12.45%
WI Retirement	51206	0	87,722	96,593	114,689	105,730	105,730	105,730	-7.81%
Fringe Benefits Other	51207	0	7,319	7,090	7,314	7,930	7,930	7,930	8.42%
Fringe Benefit- OT Temp	51208	0	0	0	6,672	0	0	0	-100.00%
<b>Fringes Benefits Subtotal:</b>		<b>756,901</b>	<b>661,352</b>	<b>645,472</b>	<b>711,516</b>	<b>709,150</b>	<b>709,150</b>	<b>709,150</b>	<b>-0.33%</b>
<b>Total Labor:</b>		<b>2,135,236</b>	<b>2,160,968</b>	<b>2,130,177</b>	<b>2,419,767</b>	<b>2,346,089</b>	<b>2,341,089</b>	<b>2,341,089</b>	<b>-3.25%</b>
<b>Travel:</b>									
Registration Tuition	52001	1,505	275	819	1,000	1,000	1,000	1,000	0.00%
Automobile Allowance	52002	6,821	4,906	6,283	7,500	7,500	7,500	7,500	0.00%
Meals	52005	45	99	204	500	300	300	300	-40.00%
Lodging	52006	210	490	560	500	500	500	500	0.00%
Other Travel Exp	52007	104	29	29	100	100	100	100	0.00%
Taxable Meals	52008	307	331	237	400	400	400	400	0.00%
<b>Travel Subtotal:</b>		<b>8,992</b>	<b>6,131</b>	<b>8,133</b>	<b>10,000</b>	<b>9,800</b>	<b>9,800</b>	<b>9,800</b>	<b>-2.00%</b>
<b>Total Travel:</b>		<b>8,992</b>	<b>6,131</b>	<b>8,133</b>	<b>10,000</b>	<b>9,800</b>	<b>9,800</b>	<b>9,800</b>	<b>-2.00%</b>

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>250 - Economic Support</b>									
<b>Office:</b>									
Office Supplies	53000	2,783	1,845	0	2,000	2,000	2,000	2,000	0.00%
Printing Supplies	53002	1,490	1,017	0	2,000	2,000	2,000	2,000	0.00%
Print Duplicate	53003	1,235	1,372	286	1,500	1,500	1,500	1,500	0.00%
Telephone	53008	4,361	1,040	7	1,500	1,500	1,500	1,500	0.00%
Telephone Supplies	53009	0	754	0	1,000	1,000	1,000	1,000	0.00%
<b>Office Subtotal:</b>		<b>9,869</b>	<b>6,027</b>	<b>293</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>0.00%</b>
<b>Operating:</b>									
Advertising	53500	18	251	23	50	50	50	50	0.00%
Consumer Program Expenses	53510	22,886	29,098	5,642	5,500	0	0	0	-100.00%
Consumer Transportation	53514	7,506	25,630	7,581	10,000	0	0	0	-100.00%
Household Supplies	53516	37	0	0	0	0	0	0	0.00%
Food	53520	149	0	0	0	0	0	0	0.00%
Medical Supplies	53524	18	9	0	0	0	0	0	0.00%
Other Rents and Leases	53552	55,874	55,874	0	0	0	0	0	0.00%
Medical Transportation Assist	53554	82,185	0	0	0	0	0	0	0.00%
Emergency Assistance	53555	112,175	135,116	0	0	0	0	0	0.00%
Refugee Assistance	53556	6,165	118,395	0	0	0	0	0	0.00%
Funeral Cemetery	53557	263,061	0	0	0	0	0	0	0.00%
W2 Benefits	53558	1,690,616	1,542,571	0	0	0	0	0	0.00%
Other Miscellaneous	53568	2,000	0	0	0	0	0	0	0.00%
Print Duplicate	73003	422	33	0	500	500	500	500	0.00%
<b>Operating Subtotal:</b>		<b>2,243,111</b>	<b>1,906,977</b>	<b>13,246</b>	<b>16,050</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>-96.57%</b>
<b>Repairs &amp; Maint:</b>									
Maintenance Equipment	54022	762	2,474	0	2,500	2,500	2,500	2,500	0.00%
Equipment Repairs	74029	825	825	0	1,000	1,000	1,000	1,000	0.00%
<b>Repairs &amp; Maint Subtotal:</b>		<b>1,587</b>	<b>3,299</b>	<b>0</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>0.00%</b>
<b>Contractual Services:</b>									
Medical and Dental	55000	155,571	157,225	157,601	158,000	125,000	130,000	130,000	-17.72%
Janitorial Services	55016	7,358	14,713	0	0	0	0	0	0.00%
Transportation	55026	56,400	42,002	8,845	0	0	0	0	0.00%
Other Contract Serv	55030	64,558	126,077	92,318	80,000	97,317	97,317	97,317	21.65%
Emergency Medical Care	55031	76	0	0	0	0	0	0	0.00%

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>250 - Economic Support</b>									
Child Day Care	55036	30,864	29,043	0	0	0	0	0	0.00%
Interpreter	55041	15,528	17,408	13,792	10,000	10,000	10,000	10,000	0.00%
Other State Adjustments	55044	6,049	1,945	7,517	10,000	10,000	10,000	10,000	0.00%
Employment Services W2	55077	285,719	263,208	0	0	0	0	0	0.00%
Emergency Energy Services	55079	319,993	297,623	253,404	370,499	371,000	371,000	371,000	0.14%
<b>Contractual Services Subtotal:</b>		<b>942,116</b>	<b>949,244</b>	<b>533,476</b>	<b>628,499</b>	<b>613,317</b>	<b>618,317</b>	<b>618,317</b>	<b>-1.62%</b>
<b>Total Other Operating:</b>		<b>3,196,682</b>	<b>2,865,549</b>	<b>547,015</b>	<b>656,049</b>	<b>625,367</b>	<b>630,367</b>	<b>630,367</b>	<b>-3.91%</b>
<b>Expense Total:</b>		<b>5,340,911</b>	<b>5,032,648</b>	<b>2,685,325</b>	<b>3,085,816</b>	<b>2,981,256</b>	<b>2,981,256</b>	<b>2,981,256</b>	<b>-3.39%</b>
<b>Economic Support Net/(Levy):</b>		<b>(345,515)</b>	<b>(522,851)</b>	<b>(545,616)</b>	<b>(577,790)</b>	<b>(605,312)</b>	<b>(605,312)</b>	<b>(605,312)</b>	<b>4.76%</b>

## SIGNIFICANT CHANGES FROM 2014 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 \$535,323 or 12.97%, which is directly attributable to the final 6-month decrease in the Family Care Contribution that is due to the State in 2015 as compared to 2014.

Account	Amount	Description
<b>Tax Levy 2014</b>	<b>4,184,474</b>	
<b>Revenue Changes - impact on levy:</b>		
MA Targeted Case Mgmt	(20,000)	Increase - Higher billings for case mgmt for MA eligible children that are not on Waivers.
Other Fees	(3,500)	Increase - Parental fees, required by State funded programs, elevated trend in prior years.
Client Cost Shares Fees	25,800	Decrease - Westfield facility clients moved to new setting; HS will no longer have a role their housing arrangements.
Child Welfare Match- Levy	26,331	Decrease - Tax Levy match replaced with COP match for the CW LTS Waiver children.
Grant Revenue Allocation - contra rev	(73,910)	Less COP revenue being transferred to BH due to less COP eligible clients.
<b>Expense Changes - impact on levy:</b>		
Regular Pay	63,587	Increase - Regular Labor increased 4.04%; One new service coordinator position.
Temporary Employees	(6,149)	Decrease - Less anticipated PPACA related staffing for 2015.
Comp Time	(3,997)	Decrease - Less anticipated PPACA related staffing for 2015.
FICA Medicare	12,660	Increase - One new service coordinator position; Human Resources allocations.
Health Insurance	32,320	Increase - One new service coordinator position; Human Resources allocations.
Dental Insurance	4,390	Increase - One new service coordinator position; Human Resources allocations.
Fringe Benefit - OT Temp	(3,878)	Decrease - Less anticipated Affordable Care Act PPACA related staff for 2015.
Wireless	5,280	Increase - New account set up by Info. Systems.
Consumer Program Expenses	(16,001)	Decrease - Budgeted level based on prior years actual experience.
Consumer Transportation	(6,977)	Decrease - Lower cost transportation arrangements for consumers.
Small Equipment	(5,000)	Decrease - Purchases related to a specific programs in LTS; none identified for 2015.
Auto Allowance Taxable	58,057	Increase - New transportation program (Advocap) - mileage reimbursement for volunteer drivers.
Family Care Contribution	(488,332)	Decrease - Reduction in State Mandated Family Care Contribution, based on State schedule.
Small Equipment Technology	3,200	Increase - Electronic equipment for persons with disabilities when prescribed as an effective learning and/or communications tool.
Medical and Dental	(3,171)	Decrease - Health Screening programs for the Elderly via the Aging programs, based on prior yrs.
Professional Service	(3,000)	Decrease - Competency evaluations required for protective placements, based on prior yrs.

Account	Amount	Description
Community Residential Svcs	32,601	Increase - Services for DD Children and CLTS Eligible adults, based on an increasing need.
Community Treatment	(131,783)	Decrease - Reduction in eligibility or service level (children).
Supportive Home Care	(115,978)	Decrease - Reduction in eligibility or service level (children).
Work related and Day Services	(6,992)	Decrease - Reduction in eligibility or service level (children).
Specialized Transportation	(198,722)	Decrease - Contracted services for Elderly and Disabled; decr is correction of oversight in 2014B
Other Contract Serv	(18,000)	Decrease - Reduction in need for ADRC Nursing services.
Nutrition Programs	60,869	Increase - Increasing utilization of Meals for the Elderly, including inflationary increase.
Specialty Inpatient Hospitals	25,000	Increase - Specialized services provided by WI Centers' for children and young adults with MH / DD issues.
Supported Living	121,960	Increase - Services for DD Children and CLTS Eligible adults, based on need.
Various	97,960	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Tax Levy 2015</b>	<b>3,649,099</b>	

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>240 - Long Term Support</b>									
<b>Revenue</b>									
<b>Intergov Rev:</b>									
State Pharmact Asst Prg SPAP	42100	0	13,913	9,726	4,864	4,864	4,864	4,864	0.00%
CLTS - Childrens Waiver	42106	2,048,132	2,321,617	2,173,586	2,415,711	2,307,523	2,307,523	2,307,523	-4.48%
Aging Dis Resource Ctr ADRC	42112	1,485,433	1,477,354	1,639,121	1,647,337	1,663,708	1,663,708	1,663,708	0.99%
Adult Protective Service APS	42114	144,966	144,966	144,966	144,966	144,966	144,966	144,966	0.00%
IIIE Grant	42116	61,002	67,702	64,631	64,631	64,631	64,631	64,631	0.00%
Elderly Handicapped 85.21	42118	361,986	362,509	380,693	362,509	362,509	362,509	362,509	0.00%
Birth to Three	42122	336,492	300,856	300,856	300,856	300,856	300,856	300,856	0.00%
State Hlth Insur Asst Prg SHIP	42126	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Family Support Program	42146	127,060	126,074	115,547	126,074	126,074	126,074	126,074	0.00%
Alz Family Caregiver	42152	51,997	45,130	45,183	40,680	40,680	40,680	40,680	0.00%
Elder Abuse	42160	48,788	48,861	48,861	48,861	48,861	48,861	48,861	0.00%
Community Options	42162	999,208	1,070,523	957,241	1,063,468	1,063,468	1,063,468	1,063,468	0.00%
IIID Grant	42172	8,700	8,727	9,676	9,676	9,676	9,676	9,676	0.00%
SS MultiPurpose	42190	125,909	127,586	131,969	131,969	131,969	131,969	131,969	0.00%
Nutr Congregate C1	42192	280,047	280,850	310,444	310,444	310,444	310,444	310,444	0.00%
Nutr Home Delv C2	42194	96,051	96,135	99,657	99,657	99,657	99,657	99,657	0.00%
Nutr Services Incent Prog	42196	70,649	69,904	69,284	69,897	69,897	69,897	69,897	0.00%
State Senior Comm	42198	9,859	9,859	9,859	9,859	9,859	9,859	9,859	0.00%
Benefit Specialist	42200	33,437	33,438	33,438	33,438	33,438	33,438	33,438	0.00%
Transportation Aid	42202	305,649	194,557	321,745	317,213	307,663	307,663	307,663	-3.01%
MA Targeted Case Mgmt	42204	99,416	80,847	97,951	70,000	90,000	90,000	90,000	28.57%
Prior Year Intergovt	42230	64,609	276,734	144,728	0	0	0	0	0.00%
ROLO Conditional Release	42238	15,733	0	0	0	0	0	0	0.00%
Med Impv Patient Prv Act MIPPA	42240	6,000	10,600	0	0	0	0	0	0.00%
<b>Intergov Rev Subtotal:</b>		<b>6,786,123</b>	<b>7,173,741</b>	<b>7,114,163</b>	<b>7,277,110</b>	<b>7,195,743</b>	<b>7,195,743</b>	<b>7,195,743</b>	<b>-1.12%</b>
<b>Public Services:</b>									
Other Fees	45002	10,244	8,000	6,620	4,800	8,300	8,300	8,300	72.92%
Offset Revenue	45013	367,279	129,794	0	0	0	0	0	0.00%
Client Cost Shares Fees	45035	42,203	45,684	53,302	42,800	17,000	17,000	17,000	-60.28%
Prior Year Contractual	45039	(8,908)	0	8,938	0	0	0	0	0.00%
<b>Public Services Subtotal:</b>		<b>410,818</b>	<b>183,478</b>	<b>68,860</b>	<b>47,600</b>	<b>25,300</b>	<b>25,300</b>	<b>25,300</b>	<b>-46.85%</b>

# **Winnebago County** **Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>240 - Long Term Support</b>									
<b>Interfund Revenue:</b>									
Child Welfare Match- Levy	61100	115,000	75,234	89,875	116,331	90,000	90,000	90,000	-22.63%
Grant Revenue Allocation	62000	(1,111,800)	(1,166,694)	(1,113,424)	(1,296,910)	(1,223,000)	(1,223,000)	(1,223,000)	-5.70%
<b>Interfund Revenue Subtotal:</b>		<b>(996,800)</b>	<b>(1,091,460)</b>	<b>(1,023,549)</b>	<b>(1,180,579)</b>	<b>(1,133,000)</b>	<b>(1,133,000)</b>	<b>(1,133,000)</b>	<b>-4.03%</b>
<b>Total Operating Revenue:</b>									
		<b>6,200,141</b>	<b>6,265,759</b>	<b>6,159,473</b>	<b>6,144,131</b>	<b>6,088,043</b>	<b>6,088,043</b>	<b>6,088,043</b>	<b>-0.91%</b>
<b>Revenue Total:</b>									
		<b>6,200,141</b>	<b>6,265,759</b>	<b>6,159,473</b>	<b>6,144,131</b>	<b>6,088,043</b>	<b>6,088,043</b>	<b>6,088,043</b>	<b>-0.91%</b>
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	1,907,339	1,628,226	1,574,819	1,573,884	1,637,471	1,637,471	1,637,471	4.04%
Temporary Employees	51101	0	0	0	19,236	13,087	13,087	13,087	-31.97%
Labor Fringes Allocated	51102	0	0	1,908	0	0	0	0	0.00%
Overtime	51105	5,694	4,813	1,805	5,000	7,860	7,860	7,860	57.20%
Comp Time	51108	0	22,149	14,006	22,000	18,003	18,003	18,003	-18.17%
<b>Wages Subtotal:</b>		<b>1,913,033</b>	<b>1,655,188</b>	<b>1,592,538</b>	<b>1,620,120</b>	<b>1,676,421</b>	<b>1,676,421</b>	<b>1,676,421</b>	<b>3.48%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	678,448	118,573	116,052	115,589	128,249	128,249	128,249	10.95%
Health Insurance	51201	0	281,224	261,211	281,782	314,102	314,102	314,102	11.47%
Dental Insurance	51202	0	19,898	21,076	20,724	25,114	25,114	25,114	21.18%
Workers Compensation	51203	0	32,955	44,948	13,623	13,674	13,674	13,674	0.37%
WI Retirement	51206	0	96,415	103,849	109,848	111,345	111,345	111,345	1.36%
Fringe Benefits Other	51207	0	8,717	8,461	8,487	8,352	8,352	8,352	-1.59%
Fringe Benefit- OT Temp	51208	0	0	0	3,878	0	0	0	-100.00%
<b>Fringes Benefits Subtotal:</b>		<b>678,448</b>	<b>557,783</b>	<b>555,597</b>	<b>553,931</b>	<b>600,836</b>	<b>600,836</b>	<b>600,836</b>	<b>8.47%</b>
<b>Total Labor:</b>									
		<b>2,591,482</b>	<b>2,212,971</b>	<b>2,148,135</b>	<b>2,174,051</b>	<b>2,277,257</b>	<b>2,277,257</b>	<b>2,277,257</b>	<b>4.75%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>240 - Long Term Support</b>									
<b>Travel:</b>									
Registration Tuition	52001	3,099	3,835	3,736	7,200	4,500	4,500	4,500	-37.50%
Automobile Allowance	52002	38,240	43,624	47,121	48,159	49,122	49,122	49,122	2.00%
Meals	52005	397	237	369	399	399	399	399	0.01%
Lodging	52006	1,709	960	1,670	1,500	1,500	1,500	1,500	0.00%
Other Travel Exp	52007	22	45	72	50	50	50	50	0.00%
Taxable Meals	52008	451	561	451	602	602	602	602	7.80%
<b>Travel Subtotal:</b>		<b>43,918</b>	<b>49,262</b>	<b>53,420</b>	<b>57,910</b>	<b>56,173</b>	<b>56,173</b>	<b>56,173</b>	<b>-3.00%</b>
<b>Total Travel:</b>									
		<b>43,918</b>	<b>49,262</b>	<b>53,420</b>	<b>57,910</b>	<b>56,173</b>	<b>56,173</b>	<b>56,173</b>	<b>-3.00%</b>
<b>Office:</b>									
Office Supplies	53000	3,435	1,116	783	3,000	2,000	2,000	2,000	-33.33%
Print Duplicate	53003	0	145	226	0	185	185	185	100.00%
Computer Software	53006	0	0	0	4,500	4,500	4,500	4,500	0.00%
Telephone	53008	1,303	148	167	1,200	600	600	600	-50.00%
Wireless	53012	661	841	442	2,400	7,680	7,680	7,680	220.00%
<b>Office Subtotal:</b>		<b>5,399</b>	<b>2,250</b>	<b>1,618</b>	<b>11,100</b>	<b>14,965</b>	<b>14,965</b>	<b>14,965</b>	<b>34.82%</b>
<b>Operating:</b>									
Advertising	53500	2,761	16,186	9,272	14,000	14,000	14,000	14,000	0.00%
Membership Dues	53502	645	1,150	436	1,350	805	805	805	-40.37%
Publish Legal Notices	53503	0	24	0	0	0	0	0	0.00%
Registration Tuition Other	53509	235	0	0	0	500	500	500	100.00%
Consumer Program Expenses	53510	71,141	60,866	47,573	75,861	59,860	59,860	59,860	-21.09%
Consumer Outreach	53511	169,455	149,598	133,116	152,590	149,247	149,247	149,247	-2.19%
Consumer Transportation	53514	3,303	10,145	8,266	15,449	8,472	8,472	8,472	-45.16%
Small Equipment	53522	9,612	0	0	5,000	0	0	0	-100.00%
Automobile Allowance-Other	53538	0	0	3,589	0	0	0	0	0.00%
Meals Other	53541	0	0	122	0	360	360	360	100.00%
Auto Allowance Taxable	53546	0	0	10,895	0	58,057	58,057	58,057	100.00%
Building Rental	53550	38,400	38,400	38,400	38,400	38,400	38,400	38,400	0.00%
Funeral Cemetery	53557	144	0	0	0	0	0	0	0.00%
Operating Grants	53565	4,609	18,267	3,958	4,500	4,500	4,500	4,500	0.00%
Family Care Contribution	53567	5,012,945	4,036,282	3,059,619	2,082,955	1,594,623	1,594,623	1,594,623	-23.44%
Small Equipment Technology	53580	4,238	0	0	0	3,200	3,200	3,200	100.00%
<b>Operating Subtotal:</b>		<b>5,317,489</b>	<b>4,330,918</b>	<b>3,315,245</b>	<b>2,390,105</b>	<b>1,932,024</b>	<b>1,932,024</b>	<b>1,932,024</b>	<b>-19.17%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>240 - Long Term Support</b>									
<b>Repairs &amp; Maint:</b>									
Maintenance Equipment	54022	24	63	44	0	0	0	0	0.00%
<b>Repairs &amp; Maint Subtotal:</b>		<b>24</b>	<b>63</b>	<b>44</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Contractual Services:</b>									
Medical and Dental	55000	34,440	51,005	67,015	59,863	56,692	56,692	56,692	-5.30%
Building Repairs	55008	1,102	334	330	1,000	600	600	600	-40.00%
Professional Service	55014	10,622	13,326	4,820	13,000	10,000	10,000	10,000	-23.08%
Community Residential Svcs	55021	204,724	335,714	369,157	345,785	378,386	378,386	378,386	9.43%
Community Treatment	55022	1,015,711	1,182,292	1,059,491	1,217,761	1,085,978	1,085,978	1,085,978	-10.82%
Supportive Home Care	55023	441,628	515,327	404,692	530,787	414,809	414,809	414,809	-21.85%
Work related and Day Services	55024	25,538	9,156	2,379	9,431	2,439	2,439	2,439	-74.14%
Specialized Transportation	55027	854,057	785,824	663,233	926,412	727,690	727,690	727,690	-21.45%
Other Contract Serv	55030	11,398	4,351	283	18,000	0	0	0	-100.00%
Interpreter	55041	1,727	1,396	497	2,400	1,300	1,300	1,300	-45.83%
Nutrition Programs	55053	859,858	894,173	957,221	1,026,849	1,087,718	1,087,718	1,087,718	5.93%
Specialty Inpatient Hospitals	55062	0	0	25,101	0	25,000	25,000	25,000	100.00%
Supported Living	55064	695,619	796,536	919,010	850,431	972,391	972,391	972,391	14.34%
Birth 3 Early Intervention	55067	658,025	639,461	669,050	693,720	693,720	693,720	693,720	0.00%
Health Assessments	55074	109	0	0	0	0	0	0	0.00%
Prior Year Community Treatment	55080	0	43,010	396	0	0	0	0	0.00%
<b>Contractual Services Subtotal:</b>		<b>4,814,557</b>	<b>5,271,904</b>	<b>5,142,675</b>	<b>5,695,439</b>	<b>5,456,723</b>	<b>5,456,723</b>	<b>5,456,723</b>	<b>-4.19%</b>
<b>Total Other Operating:</b>									
		<b>10,137,469</b>	<b>9,605,135</b>	<b>8,459,581</b>	<b>8,096,644</b>	<b>7,403,712</b>	<b>7,403,712</b>	<b>7,403,712</b>	<b>-8.56%</b>
<b>Expense Total:</b>									
		<b>12,772,869</b>	<b>11,867,368</b>	<b>10,661,137</b>	<b>10,328,605</b>	<b>9,737,142</b>	<b>9,737,142</b>	<b>9,737,142</b>	<b>-5.73%</b>
<b>Long Term Support Net/(Levy):</b>									
		<b>(6,572,727)</b>	<b>(5,601,609)</b>	<b>(4,501,664)</b>	<b>(4,184,474)</b>	<b>(3,649,099)</b>	<b>(3,649,099)</b>	<b>(3,649,099)</b>	<b>-12.79%</b>

# PARK VIEW HEALTH CENTER

Park View Fund: 530  
2015 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.

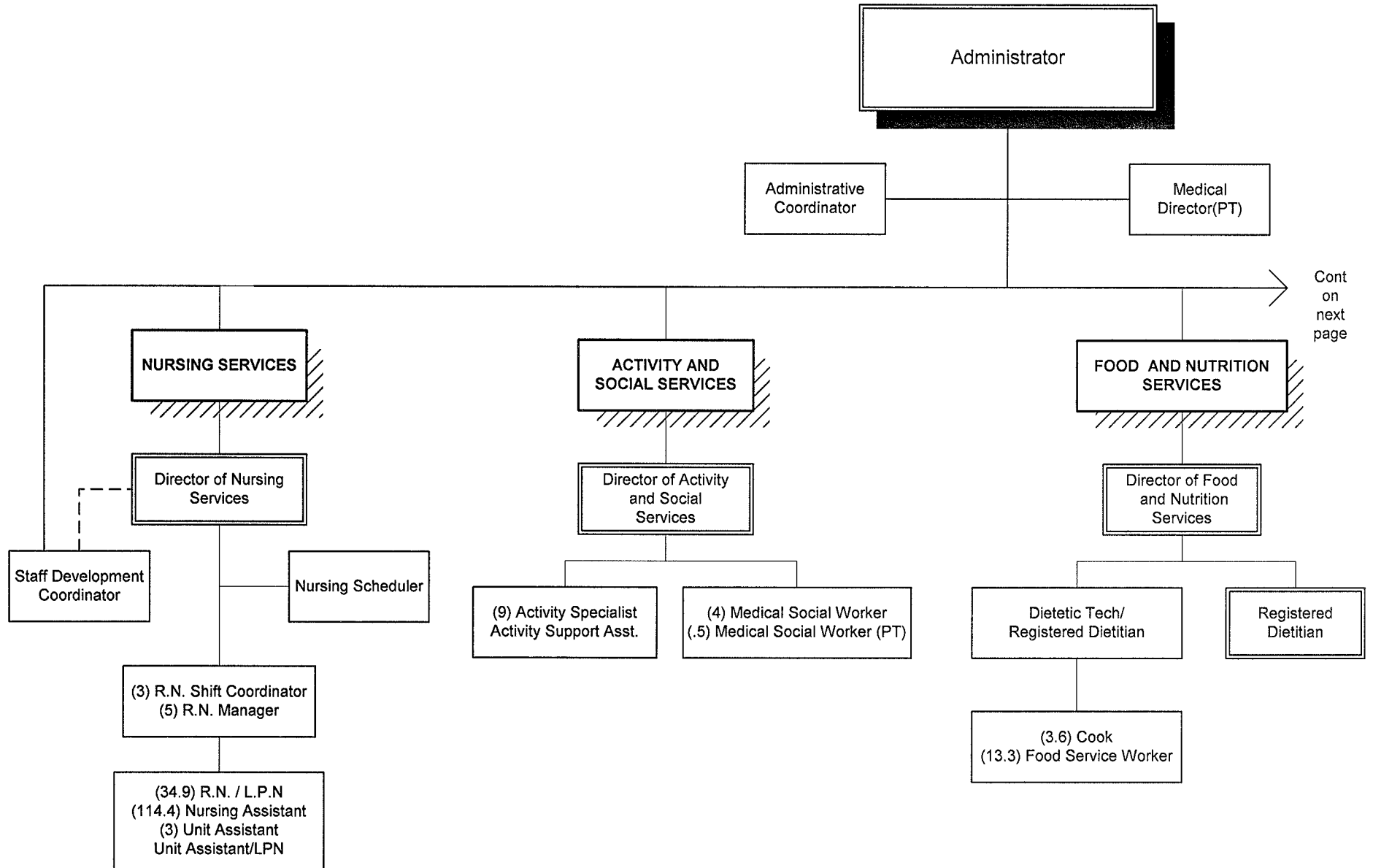
**SOCIAL SERVICES** Responds to each individuals psychosocial needs to ensure a high quality of life for each resident while maintaining the highest level of function.

**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



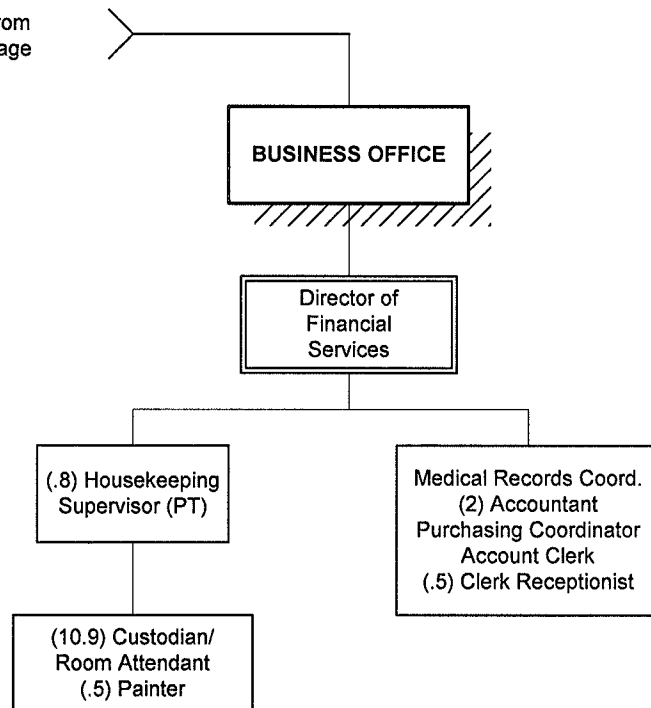
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\* Contracted Services

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

# PARK VIEW HEALTH CENTER

Cont from  
prior page



\*\* Unclassified Position

# **PARK VIEW HEALTH CENTER**

**Park View Fund: 530  
2015 BUDGET NARRATIVE**

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

**TELEPHONE: 237-6900**

## **2014 ACCOMPLISHMENTS:**

1. Applied and received music and memory grant from the state designed to help people with Alzheimer's Disease and dementia.
2. Received donations and grants totaling approximately \$15,700 thru June 2014.
3. Completed the transition to online E-learning courses for in-servicing and ongoing continuing education for facility staff.

## **2015 GOALS & OBJECTIVES:**

1. Expand parking lot for family and visitors.
2. Restore pathways to garden areas.
3. Install new nurse call system.
4. Upgrade current staff pagers in conjunction with nurse call system.
5. Upgrade all facility phones to the new ShoreTel system.

# PARK VIEW HEALTH CENTER

## 2015 BUDGET NARRATIVE HIGHLIGHTS

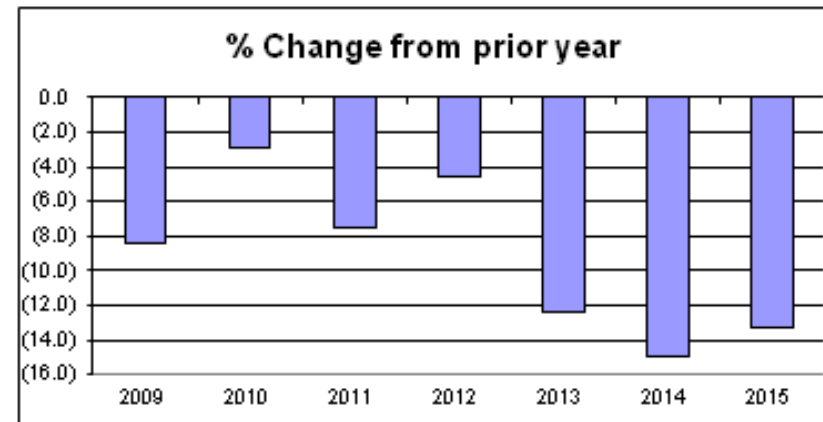
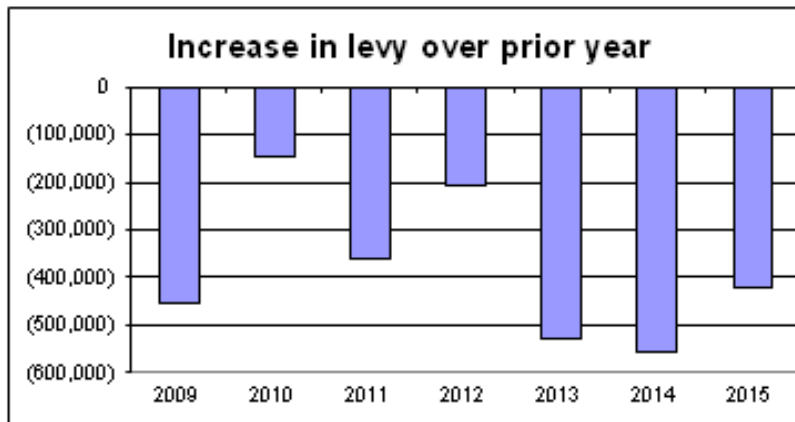
### DEPARTMENT STAFFING:

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Full Time	249	245	212	213	213	216	216	216	215	215
Part Time	12	12	13	10	10	9	9	9	10	10
Total	261	257	225	223	223	225	225	225	225	225

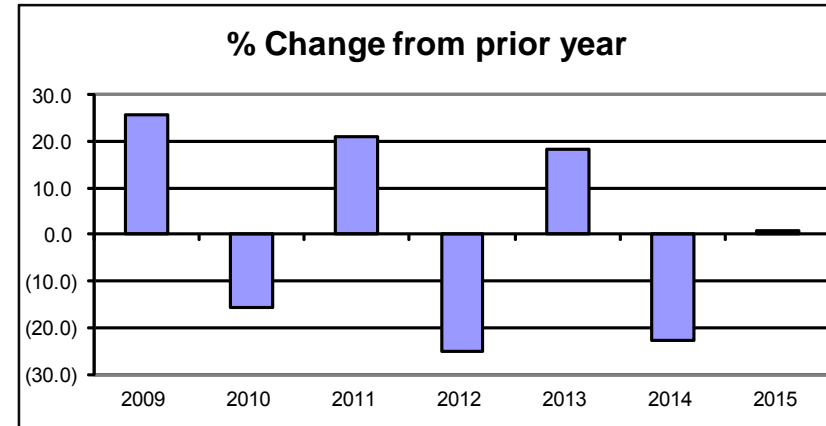
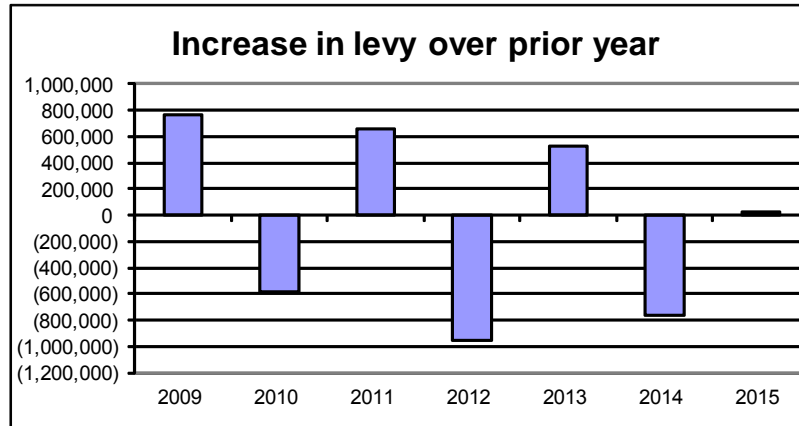
There are no net changes to the department staffing table for 2015. A correction was made to the 2014 number with a decrease in the full-time staff RN/LPN position and an increase in a part-time staff RN/LPN position.

**COUNTY LEVY:** The net operating tax levy for Park View for 2015 is \$2,743,861, a decrease of \$420,939 or 13.3% under 2014. We are applying \$1,100,000 of Park View Fund Balance to reduce the levy. The levy for Park View debt service for 2015 is \$2,637,300, an increase of \$21,300 or 0.8% over 2014.

Levy for operations:



Levy for debt:



## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Park View Health Center

Impact on the Operating Budget (Excludes Debt Service)

Account	Amount	Description
<b>Significant changes from 2014</b>		
<b>Tax Levy 2014</b>	<b>\$ 3,164,800</b>	
<b>Revenue Changes - impact on levy:</b>		
WI Health Services	(90,593)	Increase in number of residents enrolled in family care.
Medicare Title 18	(82,045)	Increase due to higher resident patient days projected for Medicare.
Med Adv Rm Brd	(278,941)	Increase due to higher resident patient days projected for Medicare Advantage.
Donations	10,000	Decrease due to less memorial, miscellaneous resident donations, and grants.
Non Operating Grant Revenue	94,771	Decrease due to projected lower rates based on more money being allocated to family care days.
<b>Expense Changes - impact on levy:</b>		
Temporary Employees	151,260	Increase due to utilizing casual call RN's, CNA's, Food Service workers, and Gardners.
FICA Medicare	97,437	Increase due to restructuring the fringe benefits from OT and Temp help into their correct cost centers (this was formerly budgeted under Fringe Benefit - OT Temp).
Health Insurance	212,852	Increase based on new projected costs provided by Human Resources.
Dental Insurance	27,597	Increase based on new projected costs provided by Human Resources.
Fringe Benefit - OT Temp	(83,870)	Decrease due to restructuring fringe benefits from OT and Temp help into their correct cost centers (this is budgeted under FICA Medicare above and other fringe benefit accounts).
Capital - Equipment	(32,450)	Decrease due to no capital equipment requested in 2015.
Telephone	9,000	Increase due to expenses in 2014 being adjusted for allocation errors and to more closely match the actuals increasing over the past three years.
Household Supplies	7,000	Increase due to the projected increase in paper products, chemicals, etc.
Medical Supplies	37,500	Higher resident acuity levels require more medical supplies (including pharmacy provided exclusions not covered by MA, MC, Insurance, Wound Care, etc.)
Medical Oxygen	3,900	Increase in the number of residents requiring oxygen.
Incontinent Products	(4,000)	Decrease in the number of residents utilizing incontinent products.
Donated Goods Services	(10,000)	Decrease due to less memorial, miscellaneous resident donations, and grants.
Equipment Rental	(12,650)	Decrease in number of projected days for wound vac rental.

**SIGNIFICANT CHANGES FROM 2014 ADOPTED - Park View Health Center**

Impact on the Operating Budget (Excludes Debt Service)

Account	Amount	Description
Machine Equip Parts	4,000	Increase due to more older equipment needing repairs.
Snow Removal	4,000	Increase based on previous years actual.
Property Liability Insurance	(4,523)	Decrease based on new projection costs provided by the Finance office.
Fund Balance	(350,000)	Increase in fund balance applied over last year.
<b>Other small changes:</b>	(131,184)	This is a combination of small increases and decreases to revenue and expense accounts.
<b>2015 Levy (Excluding Debt)</b>	<b>\$ 2,743,861</b>	

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

## Financial Summary Park View Health Center

Items	2014 8-Month Actual	2014 12-Month Estimate	2014 Adopted Budget	2014 Adjusted Budget	2015 Adopted Budget
Total Revenues	8,053,034	13,404,200	13,219,106	13,219,106	13,774,793
Labor	8,782,739	13,558,530	13,682,983	13,682,983	14,153,526
Travel	6,890	14,239	15,205	15,205	15,375
Capital	25,470	25,470	32,450	27,715	-
Other Expenditures	4,958,930	6,608,529	6,604,768	6,609,503	6,706,339
Total Expenditures	13,774,029	20,206,768	20,335,406	20,335,406	20,875,240
Levy Before Adjustments	5,720,995	6,802,568	7,116,300	7,116,300	7,100,447
<i>Adjustments:</i>					
Back out depreciation			(585,500)	(585,500)	(619,586)
Decrease fund balance			(750,000)	(750,000)	(1,100,000)
Net Levy After Adjustments			5,780,800	5,780,800	5,380,861

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>530 - Park View Health Center</b>									
<b>Revenue</b>									
<b>Intergov Rev:</b>									
Medicaid Title 19	42000	5,914,429	5,817,481	5,798,681	6,050,279	6,172,101	6,172,101	6,172,101	2.01%
WI Health Services	42007	116,691	152,079	33,083	27,375	117,968	117,968	117,968	330.93%
<b>Intergov Rev Subtotal:</b>		<b>6,031,120</b>	<b>5,969,560</b>	<b>5,831,764</b>	<b>6,077,654</b>	<b>6,290,069</b>	<b>6,290,069</b>	<b>6,290,069</b>	<b>3.50%</b>
<b>Public Services:</b>									
Medicare Title 18	45031	1,081,520	1,107,815	1,449,086	1,039,852	1,121,897	1,121,897	1,121,897	7.89%
Med Adv Rm Brd	45032	559,826	915,094	1,180,835	796,239	1,075,180	1,075,180	1,075,180	35.03%
Donations	45034	48,983	31,463	19,988	40,000	30,000	30,000	30,000	-25.00%
Medical Asst Fees	45045	7,317	4,581	271	0	0	0	0	0.00%
Private Pay Fees	45046	3,602,869	4,009,579	4,134,888	3,700,634	3,790,091	3,790,091	3,790,091	2.42%
Dietary Fees	45047	3,437	3,880	3,165	3,200	2,000	2,000	2,000	-37.50%
<b>Public Services Subtotal:</b>		<b>5,303,951</b>	<b>6,072,412</b>	<b>6,788,233</b>	<b>5,579,925</b>	<b>6,019,168</b>	<b>6,019,168</b>	<b>6,019,168</b>	<b>7.87%</b>
<b>Interfund Revenue:</b>									
Food Service	65082	120	0	0	0	0	0	0	0.00%
<b>Interfund Revenue Subtotal:</b>		<b>120</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Operating Revenue:</b>		<b>11,335,192</b>	<b>12,041,973</b>	<b>12,619,998</b>	<b>11,657,579</b>	<b>12,309,237</b>	<b>12,309,237</b>	<b>12,309,237</b>	<b>5.59%</b>
<b>Misc Revenues:</b>									
Non Operating Grant Revenues	48102	1,458,620	1,793,903	1,630,664	1,543,527	1,347,680	1,448,756	1,448,756	-6.14%
Sale Of Prop Equip	48104	0	(570)	0	0	0	0	0	0.00%
Other Miscellaneous Revenues	48109	278	22,485	15,018	18,000	16,800	16,800	16,800	-6.67%
<b>Misc Revenues Subtotal:</b>		<b>1,458,898</b>	<b>1,815,818</b>	<b>1,645,682</b>	<b>1,561,527</b>	<b>1,364,480</b>	<b>1,465,556</b>	<b>1,465,556</b>	<b>-6.15%</b>
<b>Other Financing Srcs:</b>									
Gain Sale of Assets	49000	0	570	3,135	0	0	0	0	0.00%
<b>Other Financing Srcs Subtotal:</b>		<b>0</b>	<b>570</b>	<b>3,135</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Non-Operating Revenue:</b>		<b>1,458,898</b>	<b>1,816,388</b>	<b>1,648,817</b>	<b>1,561,527</b>	<b>1,364,480</b>	<b>1,465,556</b>	<b>1,465,556</b>	<b>-6.15%</b>
<b>Revenue Total:</b>		<b>12,794,090</b>	<b>13,858,361</b>	<b>14,268,814</b>	<b>13,219,106</b>	<b>13,673,717</b>	<b>13,774,793</b>	<b>13,774,793</b>	<b>4.20%</b>

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>530 - Park View Health Center</b>									
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	8,958,957	9,088,178	8,958,616	9,363,431	9,395,892	9,395,892	9,395,892	0.35%
Temporary Employees	51101	49,646	49,921	48,751	82,840	234,100	234,100	234,100	182.59%
Overtime	51105	484,888	497,034	356,225	441,350	436,500	436,500	436,500	-1.10%
<b>Wages Subtotal:</b>		<b>9,493,490</b>	<b>9,635,133</b>	<b>9,363,592</b>	<b>9,887,621</b>	<b>10,066,492</b>	<b>10,066,492</b>	<b>10,066,492</b>	<b>1.81%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	4,019,230	690,001	657,732	672,649	770,086	770,086	770,086	14.49%
Health Insurance	51201	0	2,098,749	1,910,981	2,153,984	2,366,836	2,366,836	2,366,836	9.88%
Dental Insurance	51202	0	109,120	118,145	125,602	153,199	153,199	153,199	21.97%
Workers Compensation	51203	0	182,756	273,844	82,366	80,389	80,389	80,389	-2.40%
Unemployment Comp	51204	21,426	16,912	9,806	0	0	0	0	0.00%
Compensated Absences Expense	51205	(94,202)	(82,137)	64,718	0	0	0	0	0.00%
WI Retirement	51206	(4,318)	853,806	639,893	630,636	668,604	668,604	668,604	6.02%
Fringe Benefits Other	51207	30,308	26,425	91,109	46,255	47,920	47,920	47,920	3.60%
Fringe Benefit- OT Temp	51208	0	0	0	83,870	0	0	0	-100.00%
<b>Fringes Benefits Subtotal:</b>		<b>3,972,445</b>	<b>3,895,632</b>	<b>3,766,227</b>	<b>3,795,362</b>	<b>4,087,034</b>	<b>4,087,034</b>	<b>4,087,034</b>	<b>7.68%</b>
<b>Total Labor:</b>		<b>13,465,935</b>	<b>13,530,765</b>	<b>13,129,820</b>	<b>13,682,983</b>	<b>14,153,526</b>	<b>14,153,526</b>	<b>14,153,526</b>	<b>3.44%</b>
<b>Travel:</b>									
Registration Tuition	52001	9,680	5,317	8,367	10,000	10,000	10,000	10,000	0.00%
Automobile Allowance	52002	847	483	670	900	800	800	800	-11.11%
Meals	52005	1,107	765	624	900	850	850	850	-5.56%
Lodging	52006	1,657	757	3,162	2,400	3,000	3,000	3,000	25.00%
Other Travel Exp	52007	10	112	150	100	100	100	100	0.00%
Taxable Meals	52008	991	855	486	905	625	625	625	-30.94%
<b>Travel Subtotal:</b>		<b>14,292</b>	<b>8,289</b>	<b>13,458</b>	<b>15,205</b>	<b>15,375</b>	<b>15,375</b>	<b>15,375</b>	<b>1.12%</b>
<b>Total Travel:</b>		<b>14,292</b>	<b>8,289</b>	<b>13,458</b>	<b>15,205</b>	<b>15,375</b>	<b>15,375</b>	<b>15,375</b>	<b>1.12%</b>

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>530 - Park View Health Center</b>									
<b>Capital Outlay:</b>									
Improvements	58002	0	23,927	4,621	0	0	0	0	0.00%
Equipment	58004	24,700	0	54,632	32,450	0	0	0	-100.00%
<b>Capital Outlay Subtotal:</b>		<b>24,700</b>	<b>23,927</b>	<b>59,253</b>	<b>32,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>
<b>Total Capital:</b>		<b>24,700</b>	<b>23,927</b>	<b>59,253</b>	<b>32,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>
<b>Office:</b>									
Office Supplies	53000	9,610	10,477	10,086	11,500	11,500	11,500	11,500	0.00%
Printing Supplies	53002	4,774	4,879	5,074	6,250	5,800	5,800	5,800	-7.20%
Print Duplicate	53003	2,185	922	2,883	1,600	1,600	1,600	1,600	0.00%
Postage and Box Rent	53004	4,113	5,597	4,925	6,500	5,700	5,700	5,700	-12.31%
Computer Supplies	53005	167	991	97	500	500	500	500	0.00%
Computer Software	53006	3,503	300	2,287	2,100	500	500	500	-76.19%
Telephone	53008	26,644	6,669	9,133	7,000	16,000	16,000	16,000	128.57%
Telephone Supplies	53009	317	273	0	0	0	0	0	0.00%
Wireless	53012	686	1,118	874	950	800	800	800	-15.79%
Pagers	53013	126	278	252	300	300	300	300	0.00%
Voice and Data Cabling	53014	2,120	598	124	0	0	0	0	0.00%
<b>Office Subtotal:</b>		<b>54,245</b>	<b>32,101</b>	<b>35,735</b>	<b>36,700</b>	<b>42,700</b>	<b>42,700</b>	<b>42,700</b>	<b>16.35%</b>
<b>Operating:</b>									
Advertising	53500	1,512	1,205	1,190	1,300	1,200	1,200	1,200	-7.69%
Subscriptions	53501	2,277	499	798	800	900	900	900	12.50%
Membership Dues	53502	14,413	14,444	9,770	16,500	16,500	16,500	16,500	0.00%
Education Training	53513	1,620	0	378	15,500	15,000	15,000	15,000	-3.23%
Agricultural Supplies	53515	133	838	2,737	2,500	2,500	2,500	2,500	0.00%
Household Supplies	53516	110,245	117,219	109,396	114,800	121,800	121,800	121,800	6.10%
Linen	53519	8,420	5,186	6,457	6,800	8,000	8,000	8,000	17.65%
Food	53520	374,271	380,165	380,666	385,800	388,000	388,000	388,000	0.57%
Dishes and Utensils	53521	3,075	2,645	3,293	2,800	2,800	2,800	2,800	0.00%
Small Equipment	53522	132,534	65,828	81,234	130,965	129,125	129,125	129,125	-1.40%
Shop Supplies	53523	2,161	4,353	4,085	4,500	4,500	4,500	4,500	0.00%
Medical Supplies	53524	307,137	344,464	461,066	397,200	434,700	434,700	434,700	9.44%
Medical Oxygen	53525	38,996	40,605	37,342	39,000	42,900	42,900	42,900	10.00%

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>530 - Park View Health Center</b>									
Incontinent Supplies	53526	4,563	4,565	4,562	5,000	4,600	4,600	4,600	-8.00%
Incontinent Products	53527	61,704	56,933	52,917	62,000	58,000	58,000	58,000	-6.45%
Recreation Supplies	53529	2,266	2,438	2,373	2,400	2,400	2,400	2,400	0.00%
Other Operating Supplies	53533	2,013	1,455	1,302	600	650	650	650	8.33%
Donated Goods Services	53534	27,807	37,745	31,455	40,000	30,000	30,000	30,000	-25.00%
Motor Fuel	53548	978	742	760	2,000	1,000	1,000	1,000	-50.00%
Equipment Rental	53551	34,070	12,423	38,022	27,550	14,900	14,900	14,900	-45.92%
Operating Licenses Fees	53553	1,348	1,056	497	1,475	900	900	900	-38.98%
Bad Debts Expense	53561	4,517	282	(309)	0	0	0	0	0.00%
Taxes & Assessments	53562	342,720	342,720	342,720	342,720	342,720	342,720	342,720	0.00%
Other Miscellaneous	53568	5,266	3,526	3,966	4,200	4,200	4,200	4,200	0.00%
Small Equipment Technology	53580	0	2,916	353	0	0	0	0	0.00%
Print Duplicate	73003	31,515	29,159	30,829	37,000	35,000	35,000	35,000	-5.41%
Motor Fuel	73548	2,468	1,718	2,640	2,100	2,000	2,000	2,000	-4.76%
<b>Operating Subtotal:</b>		<b>1,518,027</b>	<b>1,475,130</b>	<b>1,610,500</b>	<b>1,645,510</b>	<b>1,664,295</b>	<b>1,664,295</b>	<b>1,664,295</b>	<b>1.14%</b>
<b>Repairs &amp; Maint:</b>									
Calcium Chloride	54003	1,287	1,205	569	1,300	1,200	1,200	1,200	-7.69%
Small Hardware	54008	500	1,926	1,610	1,500	1,600	1,600	1,600	6.67%
Lumber and Plywood	54009	0	6	257	500	300	300	300	-40.00%
Other Elect Products	54012	(281)	3,249	4,015	3,500	4,000	4,000	4,000	14.29%
Other Plumbing Prod.	54014	509	1,751	(1,829)	1,600	4,000	4,000	4,000	150.00%
Other Building Materials	54015	817	2,166	1,867	1,700	1,900	1,900	1,900	11.76%
Lubricants	54016	207	76	191	400	300	300	300	-25.00%
Machine Equip Parts	54017	21,812	22,400	12,844	24,000	28,000	28,000	28,000	16.67%
Tires Batteries	54018	3,127	1,704	1,536	3,000	2,500	2,500	2,500	-16.67%
Maintenance Equipment	54022	4,213	11,181	8,391	10,000	9,000	9,000	9,000	-10.00%
Painting Supplies	54025	1,048	1,158	987	1,500	1,400	1,400	1,400	-6.67%
Consumable Tools	54026	130	386	1,667	450	500	500	500	11.11%
Sign Parts Supplies	54027	202	0	57	100	150	150	150	50.00%
Other Maint Supplies	54028	2,248	944	1,975	3,400	2,200	2,200	2,200	-35.29%
Equipment Repairs	54029	41,481	34,134	36,865	44,000	44,000	44,000	44,000	0.00%
Maintenance Vehicles	74023	2,591	1,869	1,272	1,600	1,500	1,500	1,500	-6.25%
Equipment Repairs	74029	6,006	6,369	6,402	6,402	6,336	6,336	6,336	-1.03%
Repair Maint Streets	75806	0	0	5,845	50,000	50,000	50,000	50,000	0.00%
<b>Repairs &amp; Maint Subtotal:</b>		<b>85,896</b>	<b>90,522</b>	<b>84,520</b>	<b>154,952</b>	<b>158,886</b>	<b>158,886</b>	<b>158,886</b>	<b>2.54%</b>

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>530 - Park View Health Center</b>									
<b>Utilities:</b>									
Heat	54700	98,396	77,338	89,497	120,000	116,000	116,000	116,000	-3.33%
Power and Light	54701	191,742	196,433	197,338	204,000	206,000	206,000	206,000	0.98%
Water and Sewer	54702	43,134	40,762	39,386	46,000	44,000	44,000	44,000	-4.35%
Refuse Collection	54703	1,426	1,013	829	1,600	1,000	1,000	1,000	-37.50%
Refuse Collection	74703	7,062	7,052	10,162	10,800	10,800	10,800	10,800	0.00%
<b>Utilities Subtotal:</b>		<b>341,760</b>	<b>322,599</b>	<b>337,212</b>	<b>382,400</b>	<b>377,800</b>	<b>377,800</b>	<b>377,800</b>	<b>-1.20%</b>
<b>Contractual Services:</b>									
Medical and Dental	55000	5,169	8,634	9,838	8,000	10,500	10,500	10,500	31.25%
Pest Extermination	55002	1,175	975	1,250	1,400	1,400	1,400	1,400	0.00%
Vehicle Repairs	55005	0	754	0	400	400	400	400	0.00%
Building Repairs	55008	31,697	29,095	29,173	40,300	42,800	42,800	42,800	6.20%
Transcription Services	55009	1,270	930	995	1,500	1,500	1,500	1,500	0.00%
Accounting Auditing	55012	2,500	2,500	1,800	1,900	1,900	1,900	1,900	0.00%
Data Processing	55013	24,454	24,625	26,222	27,250	28,600	28,600	28,600	4.95%
Professional Service	55014	749,485	923,887	1,017,984	1,003,761	1,020,300	1,020,300	1,020,300	1.65%
Medical and Dental	75000	0	0	80	0	0	0	0	0.00%
Snow Removal	75003	10,150	10,256	19,696	16,000	20,000	20,000	20,000	25.00%
<b>Contractual Services Subtotal:</b>		<b>825,899</b>	<b>1,001,656</b>	<b>1,107,037</b>	<b>1,100,511</b>	<b>1,127,400</b>	<b>1,127,400</b>	<b>1,127,400</b>	<b>2.44%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	76000	81,360	81,180	82,464	83,195	78,672	78,672	78,672	-5.44%
<b>Insurance Expenses Subtotal:</b>		<b>81,360</b>	<b>81,180</b>	<b>82,464</b>	<b>83,195</b>	<b>78,672</b>	<b>78,672</b>	<b>78,672</b>	<b>-5.44%</b>
<b>Deprec &amp; Amort:</b>									
Depreciation Expense	56503	722,462	658,652	601,731	585,500	619,586	619,586	619,586	5.82%
<b>Deprec &amp; Amort Subtotal:</b>		<b>722,462</b>	<b>658,652</b>	<b>601,731</b>	<b>585,500</b>	<b>619,586</b>	<b>619,586</b>	<b>619,586</b>	<b>5.82%</b>
<b>Total Other Operating:</b>		<b>3,629,650</b>	<b>3,661,840</b>	<b>3,859,199</b>	<b>3,988,768</b>	<b>4,069,339</b>	<b>4,069,339</b>	<b>4,069,339</b>	<b>2.02%</b>

# **Winnebago County** **Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>530 - Park View Health Center</b>									
<b>Debt Payments:</b>									
Debt Principal Payments	57000	3,228,393	2,412,060	3,159,282	2,450,000	2,523,000	2,523,000	2,523,000	2.98%
Debt Interest Payments	57001	588,564	371,796	396,328	166,000	114,000	114,000	114,000	-31.33%
Debt Service Fees	57002	3,987	9,899	37,230	0	0	0	0	0.00%
<b>Debt Payments Subtotal:</b>		<b>3,820,943</b>	<b>2,793,756</b>	<b>3,592,840</b>	<b>2,616,000</b>	<b>2,637,000</b>	<b>2,637,000</b>	<b>2,637,000</b>	<b>0.80%</b>
<b>Other Financing Uses:</b>									
Loss on Disposition of Assets	59508	0	2,035,452	0	0	0	0	0	0.00%
<b>Other Financing Uses Subtotal:</b>		<b>0</b>	<b>2,035,452</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Non-Operating Expense:</b>		<b>3,820,943</b>	<b>4,829,207</b>	<b>3,592,840</b>	<b>2,616,000</b>	<b>2,637,000</b>	<b>2,637,000</b>	<b>2,637,000</b>	<b>0.80%</b>
<b>Expense Total:</b>		<b>20,955,520</b>	<b>22,054,028</b>	<b>20,654,570</b>	<b>20,335,406</b>	<b>20,875,240</b>	<b>20,875,240</b>	<b>20,875,240</b>	<b>2.65%</b>
<b>Park View Health Center Net/(Levy):</b>		<b>(8,161,430)</b>	<b>(8,195,667)</b>	<b>(6,385,756)</b>	<b>(7,116,300)</b>	<b>(7,201,523)</b>	<b>(7,100,447)</b>	<b>(7,100,447)</b>	<b>-0.22%</b>
<b>Adjustments to calculate operating levy:</b>									
Back out debt service		3,820,943	2,793,756	3,592,840	2,616,000	2,637,000	2,637,000	2,637,000	0.80%
Back out depreciation		722,462	658,652	601,731	585,500	619,586	619,586	619,586	5.82%
Decrease fund balance		0	0	0	750,000	1,100,000	1,100,000	1,100,000	46.67%
<b>Net (levy) / surplus from operations:</b>		<b>(3,618,025)</b>	<b>(4,743,259)</b>	<b>(2,191,185)</b>	<b>(3,164,800)</b>	<b>(2,844,937)</b>	<b>(2,743,861)</b>	<b>(2,743,861)</b>	<b>-13.30%</b>
<b>Net (levy) for debt service</b>		<b>(3,820,943)</b>	<b>(2,793,756)</b>	<b>(3,592,840)</b>	<b>(2,616,000)</b>	<b>(2,637,000)</b>	<b>(2,637,000)</b>	<b>(2,637,000)</b>	<b>0.80%</b>
<b>Total (levy) / surplus:</b>		<b>(7,438,968)</b>	<b>(7,537,015)</b>	<b>(5,784,025)</b>	<b>(5,780,800)</b>	<b>(5,481,937)</b>	<b>(5,380,861)</b>	<b>(5,380,861)</b>	<b>-6.92%</b>

# **PARK VIEW HEALTH CENTER PROGRAM BUDGETS**

NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2015 ADOPTED	2014 ADOPTED	2013 ADOPTED	2015 OVER 2014	2014 OVER 2013
PARK VIEW HEALTH CENTER								-				
Nursing	53540	10,600,850	525	-	1,432,500	12,033,875	13,774,793	(1,740,918)	11,639,980	11,541,148	(115.0)	0.9
Revenues								-	(13,219,106)	(13,211,830)	(100.0)	0.1
Activities	53541	639,646	-	-	2,400	642,046		642,046	623,284	619,163	3.0	0.7
Revenues							-	-	-	-		
Social Services	53542	458,098	-	-	-	458,098		458,098	436,364	437,035	5.0	(0.2)
Revenues							-	-	-	-		
Food & Nutrition	53544	1,061,162	-	-	464,325	1,525,487		1,525,487	1,503,965	1,472,302	1.4	2.2
Revenues							-	-	-	-		
Maintenance	53545	10,096	-	-	597,050	607,146		607,146	601,060	562,905	1.0	6.8
Revenues							-	-	-	-		
Housekeeping	53546	602,002	-	-	120,350	722,352		722,352	715,634	684,438	0.9	4.6
Revenues							-	-	-	-		
Laundry	53547	-	-	-	220,000	220,000		220,000	221,000	221,000	(0.5)	0.0
Revenues							-	-	-	-		
Administration	53548	781,672	14,850	-	613,128	1,409,650		1,409,650	1,360,169	1,341,990	3.6	1.4
Revenues							-	-	-	-		
Unclassified	53559	-	-	-	619,586	619,586		619,586	617,950	713,125	0.3	(13.3)
Revenues							-	-	-	-		
Debt Principal		-	-	-	2,523,000	2,523,000	-	2,523,000	2,450,000	3,135,000	3.0	(21.9)
Debt Interest		-	-	-	114,000	114,000	-	114,000	166,000	245,000	(31.3)	(32.2)
<b>Grand Totals</b>		<u>14,153,526</u>	<u>15,375</u>	<u>-</u>	<u>4,069,339</u>	<u>18,238,240</u>	<u>13,774,793</u>	<u>7,100,447</u>	<u>7,116,300</u>	<u>7,761,276</u>	(0.2)	(8.3)
Back out depreciation								(619,586)	(585,500)	(658,725)	5.8	(11.1)
Decrease fund balance								(1,100,000)	(750,000)	0	0.0	100.0
Tax levy								<u>5,380,861</u>	<u>5,780,800</u>	<u>7,102,551</u>	<u>(6.9)</u>	<u>(18.6)</u>

## SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
<b>EDUCATION, CULTURE, &amp; RECREATION</b>				
UW-Fox Valley	\$ 167,632	\$ 335,264	\$ -	\$ 167,632
University Extension	46,100	592,935	-	546,835
Parks	282,847	1,549,768	-	1,266,921
Boat Launch	156,000	192,388	(36,388)	-
	<u>\$ 652,579</u>	<u>\$ 2,670,355</u>	<u>\$ (36,388)</u>	<u>\$ 1,981,388</u>

# **UW - FOX VALLEY**

**Department: 1062 Fund: General Fund**  
**2015 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 2013-2014 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 2013-14, 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:

- (a) To plan and deliver the freshman-sophomore years of baccalaureate programs and professional studies.
- (b) To place major emphasis on teaching excellence.
- (c) To support the development, testing, and use of effective teaching methods.
- (d) To assess the learning outcomes of our students.
- (e) 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, Engineering Technology, Human Services Leadership and American Studies, in addition to the pursuit of new partnership degrees.
- (f) To provide, in collaboration with UW Oshkosh, an accelerated path for teacher certification and licensure.
- (g) To expect scholarly activity including research, scholarship and creative endeavor, that supports its programs at the associate degree level.
- (h) 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.
- (i) 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 Wisconsin Technical College System in order to maximize educational opportunity and resources for the citizens of the area.

- (j) To serve the special needs of minority, disadvantaged, disabled and nontraditional students, especially those in immediate service areas.
- (k) To provide opportunities for cultural enrichment.
- (l) 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**

**Department: 1062 Fund: General Fund  
2015 BUDGET NARRATIVE**

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

**TELEPHONE:** 832-2610

## **2014 ACCOMPLISHMENTS:**

1. Achieved 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 and human services leadership, 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 450 public shows for more than 9,800 people and 500 school and group shows to 23,000 students. The Barlow ranks as the highest attended planetarium in the University of Wisconsin System, the second most attended planetarium in Wisconsin, and, nationally, ranks in the top 25% of annual attendance for planetariums associated with universities/colleges.
9. As the only museum to focus on Wisconsin geology, the Weis Earth Science Museum attracts visitors from around the state, the nation and the world. The Weis Earth Science Museum was visited by approximately 10,000 general admissions and 10,000 school children. At the request of area school teachers, this year, the museum has introduced Math and Mining History tours with much success. The museum also provides program fulfillment for hundreds of Scouts annually.

10. 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.

#### **2015 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.

**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 an intentional plan for maintenance and repair.
2. Upon approval by the State, implement improvements to facility infrastructure and equipment to increase 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

## 2015 BUDGET NARRATIVE HIGHLIGHTS

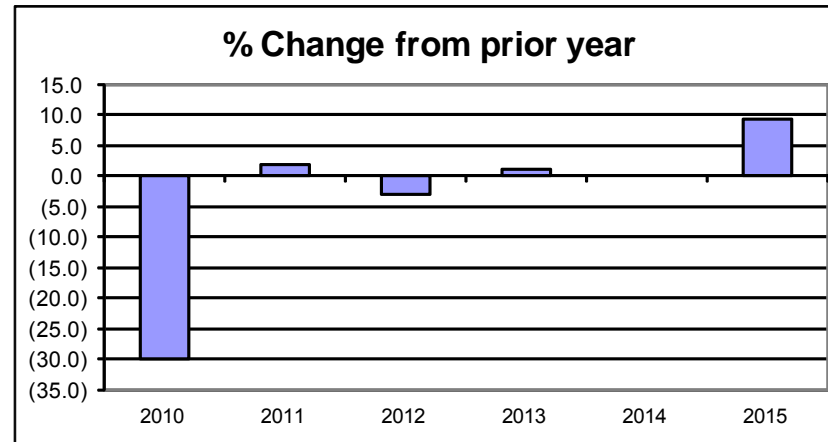
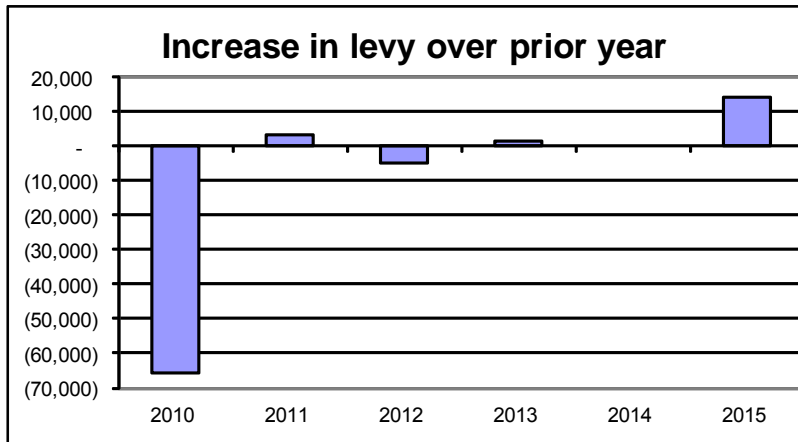
**DEPARTMENT STAFFING:** There is no County staff assigned to this facility.

**COUNTY LEVY:** The tax levy for 2015 is \$ 167,632, an increase of \$14,100 or 9.2% over 2014.

**Additional Note:** The UW Fox Valley budget includes \$14,100 of levy greater than the 2014 adopted budget.

### Important Note!!

The UW Fox Valley budget includes \$28,200 of expenses greater than revenue over the 2014 adopted budget. Winnebago and Outagamie Counties would split this, thus each County would incur \$14,100 of expense greater than their 2014 budgets. Outagamie County has not included their share of this increase in their 2015 budget as of this printing. As such, Winnebago County would not be able to spend its share until Outagamie County agrees to include their share in their 2015 budget or appropriates it later during the year 2015.



## SIGNIFICANT CHANGES FROM 2014 ADOPTED - UW - Fox Valley

Account	Amount	Description
<b>Significant changes from 2014</b>		
<b>Tax Levy 2014</b>	<b>\$ 153,532</b>	
<b>Revenue Changes - impact on levy:</b>		
Cost Sharing Allocations	(14,100)	Increase in overall net levy - operating budget, 1/2 of the increase in expenses of \$28,200 are reimbursed by Outagamie County. Outagamie County has not included this additional cost in their 2015 budget as of this writing. We may not see this revenue. If Outagamie County will not appropriate these funds then Winnebago County cannot spend its matching amount of expense either without an additional county board approval.
<b>Expense Changes - impact on levy:</b>		
Maintenance Buildings	39,098	Increase due to projects coming in under capital cost. Costs will come out of maintenance buildings rather than Capital Improvements.
Snow Removal	23,000	Increase due to projected higher costs from an increase in parking lot area coverage.
Grounds Maintenance	9,304	Increase due to replacement of sidewalk panels for safety reasons.
Capital - Improvements	(19,594)	Decrease due to projects coming in under capital cost. Costs will come out of maintenance buildings rather than Capital Improvements.
Capital - Equipment	(23,608)	Decrease due to no capital equipment item needs for 2015.
<b>Other small changes</b>	-	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Tax Levy 2015</b>	<b>\$ 167,632</b>	

### Important note: repeating from above for emphasis!!!

Cost Sharing Allocations	(14,100)	Increase in overall net levy - operating budget, 1/2 of the increase in expenses of \$28,200 are reimbursed by Outagamie County. Outagamie County has not included this additional cost in their 2015 budget as of this writing. We may not see this revenue. If Outagamie County will not appropriate these funds then Winnebago County cannot spend its matching amount of expense either without an additional county board approval.
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## Financial Summary UW - Fox Valley

<b>Items</b>	<b>2014 8-Month Actual</b>	<b>2014 12-Month Estimate</b>	<b>2014 Adopted Budget</b>	<b>2014 Adjusted Budget</b>	<b>2015 Adopted Budget</b>
Total Revenues	80,737	153,532	153,532	178,532	167,632
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	25,062	83,770	107,378	107,378	64,176
Other Expenditures	138,154	250,721	199,686	249,686	271,088
Total Expenditures	163,216	334,491	307,064	357,064	335,264
Levy			153,532	178,532	167,632

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>062 - UW Fox Valley</b>									
<b>Revenue</b>									
<b>Misc Revenues:</b>									
Other Miscellaneous Revenues	48109	(10,793)	0	46,080	0	0	0	0	0.00%
Cost Sharing Allocations	48110	162,468	132,046	166,975	153,532	167,632	167,632	167,632	9.18%
<b>Misc Revenues Subtotal:</b>		<b>151,675</b>	<b>132,046</b>	<b>213,055</b>	<b>153,532</b>	<b>167,632</b>	<b>167,632</b>	<b>167,632</b>	<b>9.18%</b>
<b>Total Non-Operating Revenue:</b>		<b>151,675</b>	<b>132,046</b>	<b>213,055</b>	<b>153,532</b>	<b>167,632</b>	<b>167,632</b>	<b>167,632</b>	<b>9.18%</b>
<b>Revenue Total:</b>		<b>151,675</b>	<b>132,046</b>	<b>213,055</b>	<b>153,532</b>	<b>167,632</b>	<b>167,632</b>	<b>167,632</b>	<b>9.18%</b>
<b>Expense</b>									
<b>Capital Outlay:</b>									
Improvements	58002	36,132	6,233	47,985	83,770	64,176	64,176	64,176	-23.39%
Equipment	58004	44,486	0	0	23,608	0	0	0	-100.00%
<b>Capital Outlay Subtotal:</b>		<b>80,618</b>	<b>6,233</b>	<b>47,985</b>	<b>107,378</b>	<b>64,176</b>	<b>64,176</b>	<b>64,176</b>	<b>-40.23%</b>
<b>Total Capital:</b>		<b>80,618</b>	<b>6,233</b>	<b>47,985</b>	<b>107,378</b>	<b>64,176</b>	<b>64,176</b>	<b>64,176</b>	<b>-40.23%</b>
<b>Operating:</b>									
Agricultural Supplies	53515	316	794	768	2,100	2,100	2,100	2,100	0.00%
Small Equipment	53522	4,332	547	690	1,000	1,000	1,000	1,000	0.00%
Equipment Rental	53551	123	34	0	150	150	150	150	0.00%
<b>Operating Subtotal:</b>		<b>4,771</b>	<b>1,375</b>	<b>1,458</b>	<b>3,250</b>	<b>3,250</b>	<b>3,250</b>	<b>3,250</b>	<b>0.00%</b>
<b>Repairs &amp; Maint:</b>									
Maintenance Buildings	54020	49,679	93,909	108,262	5,242	44,340	44,340	44,340	745.86%
Maintenance Equipment	54022	32,024	26,753	29,801	0	0	0	0	0.00%
Repair Maintenance Supplies	54024	0	0	237	67,600	67,600	67,600	67,600	0.00%
Equipment Repairs	54029	21,653	34,707	9,901	0	0	0	0	0.00%
<b>Repairs &amp; Maint Subtotal:</b>		<b>103,356</b>	<b>155,369</b>	<b>148,201</b>	<b>72,842</b>	<b>111,940</b>	<b>111,940</b>	<b>111,940</b>	<b>53.68%</b>

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>062 - UW Fox Valley</b>									
<b>Contractual Services:</b>									
Pest Extermination	55002	586	721	612	710	710	710	710	0.00%
Snow Removal	55003	37,539	31,972	75,996	36,424	59,424	59,424	59,424	63.15%
Grounds Maintenance	55007	14,774	13,524	11,256	22,896	32,200	32,200	32,200	40.64%
Building Repairs	55008	28,967	33,901	65,712	37,300	37,300	37,300	37,300	0.00%
Architect Engineer	55019	0	0	4,875	0	0	0	0	0.00%
<b>Contractual Services Subtotal:</b>		<b>81,866</b>	<b>80,118</b>	<b>158,451</b>	<b>97,330</b>	<b>129,634</b>	<b>129,634</b>	<b>129,634</b>	<b>33.19%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	76000	25,608	22,104	22,824	26,264	26,264	26,264	26,264	0.00%
<b>Insurance Expenses Subtotal:</b>		<b>25,608</b>	<b>22,104</b>	<b>22,824</b>	<b>26,264</b>	<b>26,264</b>	<b>26,264</b>	<b>26,264</b>	<b>0.00%</b>
<b>Total Other Operating:</b>		<b>215,600</b>	<b>258,966</b>	<b>330,934</b>	<b>199,686</b>	<b>271,088</b>	<b>271,088</b>	<b>271,088</b>	<b>35.76%</b>
<b>Expense Total:</b>		<b>296,218</b>	<b>265,199</b>	<b>378,919</b>	<b>307,064</b>	<b>335,264</b>	<b>335,264</b>	<b>335,264</b>	<b>9.18%</b>
<b>UW Fox Valley Net/(Levy):</b>		<b>(144,543)</b>	<b>(133,153)</b>	<b>(165,864)</b>	<b>(153,532)</b>	<b>(167,632)</b>	<b>(167,632)</b>	<b>(167,632)</b>	<b>9.18%</b>

The UW Fox Valley budget includes \$28,200 of expenses greater than revenue over the 2014 adopted budget. Winnebago and Outagamie Counties would split this, thus each County would incur \$14,100 of expense greater than their 2014 budgets. Outagamie County has not included their share of this increase in their 2015 budget as of this printing. As such, Winnebago County would not be able to spend its share until Outagamie County agrees to include their share in their 2015 budget or appropriates it later during the year 2015.

# WINNEBAGO COUNTY CAPITAL OUTLAY - 2015

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
UW Fox Valley -				
	North Wing Boiler Controls	1	13,376	13,376
	Access System Installation	1	28,800	28,800
	Carpet Replacement	1	22,000	22,000
		3		64,176

# **UW - EXTENSION**

**General Fund – Organization: 1064**  
**2015 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, organizations youth, families and agriculture. To ensure educational programs meet local needs, staff seek input from residents and community leaders throughout Winnebago County.

## **PROGRAM DESCRIPTION:**

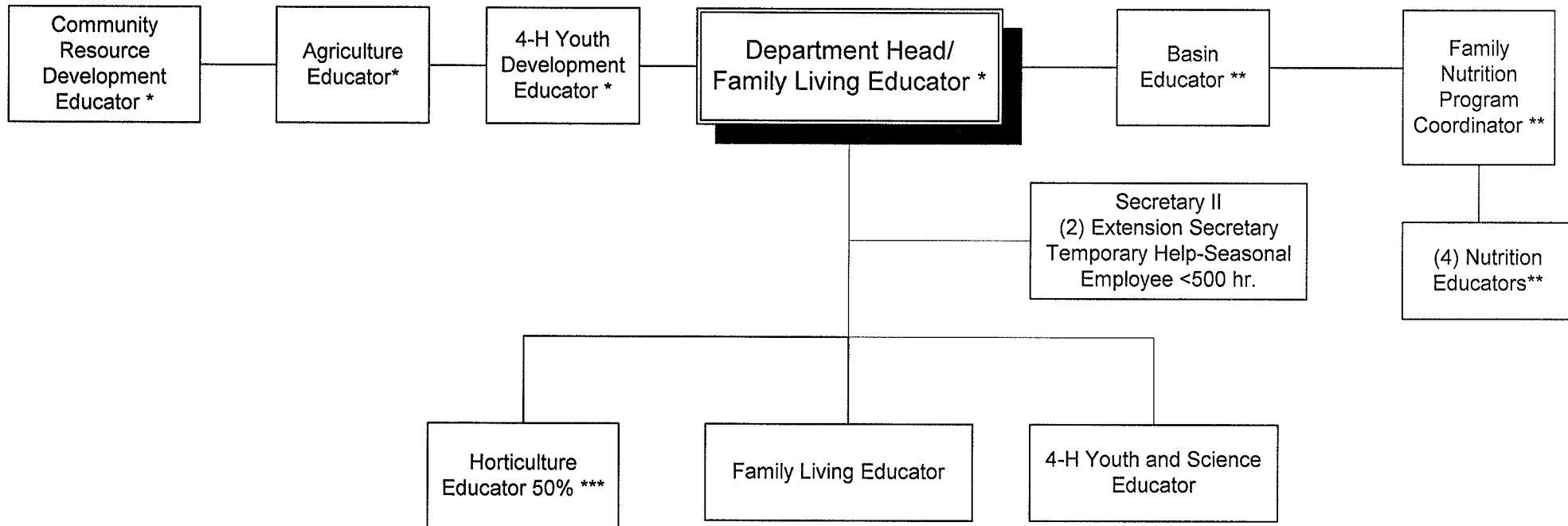
**COMMUNITY, NATURAL RESOURCE and ECONOMIC DEVELOPMENT** Programs strengthen the ability of citizens, organizations, community leaders and local officials to identify and solve critical community needs and issues. Focus is placed on local government, community development, natural resource management and community economic development. The Natural Resources Program for the Lake Winnebago System and housed in Winnebago County focuses on building partnerships to address 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  
2015 BUDGET NARRATIVE**

**DEPARTMENT HEAD:** Christine Kniep  
**LOCATION:** Winnebago County  
625 E. County Road Y Suite 600  
Oshkosh, WI 54901

**TELEPHONE:** 232-1980

## **2014 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. Worked with area landlords, local Housing Authorities and the Winnebago Land Housing coalition to pilot Landlord Education series and develop a resource guide for landlords. Program compliments the Rent Smart tenant education program.
3. Partnered with community agencies including the Winnebago County Sheriff's 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.
4. 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.
5. Partnered with the afterschool programs in Menasha, Neenah and Oshkosh School districts to provide direct programming to approximately 245 students in the areas of STEM(Science, Technology, Engineering and Math), agriculture, world cultures and leadership development.
6. Provided support to the 4-H Leaders Association Dipper Committee, in integrating mobile technology for ordering and money receiving.
7. 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 Omro organizational restructuring process and City of Menasha business organization survey and organizational development.
8. Provided Plan Commissioner education and networking through the Winnebago Plan Commission Network. Conducted significant research on long term impact of Plan Commission education efforts. Shared results with group.
9. 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, Wisconsin Federation of Museums, Oshkosh Zoological Society, Oshkosh Women and Poverty Study, Hub and Day by Day Warming Shelter.

10. Collaborated with Land and Water Conservation to train farm operators to write and implement their own nutrient management plans.
11. Provided horticulture workshops in cooperation with WDNR and UWEX, reaching 150 people from 31 municipalities/organizations
12. Plant Health Advisors, specially trained Master Gardeners, responded to over 350 horticulture calls and provided oversight to two community gardens, Sherman Road and Riverside, providing 170 garden plots, serving 98 households.
13. Delivered agricultural literacy programming to over 2,200 community members through events and programs such as June Dairy Breakfast, After School Programs, Meat Animal Quality Assurance, Tractor Safety and animal judging teams.
14. Coordinated meetings/use of JP Coughlin Center for nearly 1,000 county department, county-board supervisors or community group meetings.

#### **2015 GOALS & OBJECTIVES:**

1. 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.
2. Provided workshops for agencies and the general public on enhancing resiliency skills and addressing family changes across the lifespan.
3. Partner with community agencies and organizations to meet the education and resource needs of limited income individuals and families.
4. Work with community partners to expand 4-H STEM (Science, Technology, Engineering, and Math)/ Youth Development opportunities.
5. Provide leadership, training and educational opportunities for 4-H youth leaders and 4-H adult volunteers, on relevant youth development and volunteer development topics, integrating mobile technology throughout the program.
6. Provide training, facilitation and process support for agency staff and community organizations on organizational development, strategic planning, evaluating outcomes, and evaluation strategies.
7. 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.
8. Support water quality initiatives by providing support to ongoing efforts of public outreach and better collaboration among counties surrounding the Lake Winnebago system.
9. Implement new agriculture research projects, field demonstrations and education emphasizing cover crops.
10. Provide workshops/training for municipal employees, master gardener volunteers and the general public on horticulture, environmental and sustainability topics affecting Winnebago County.

# UW-EXTENSION

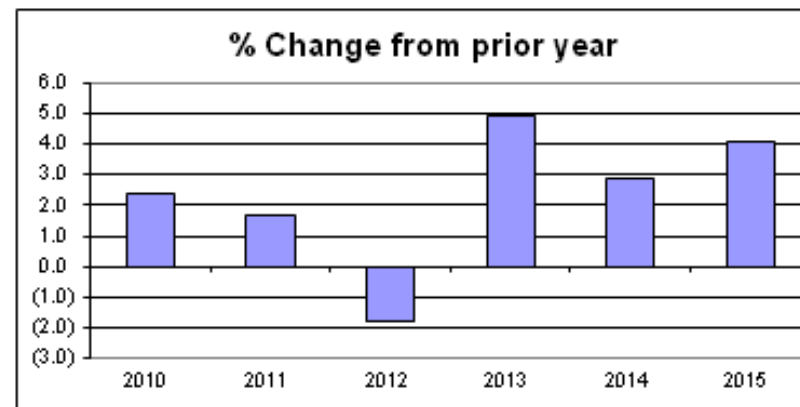
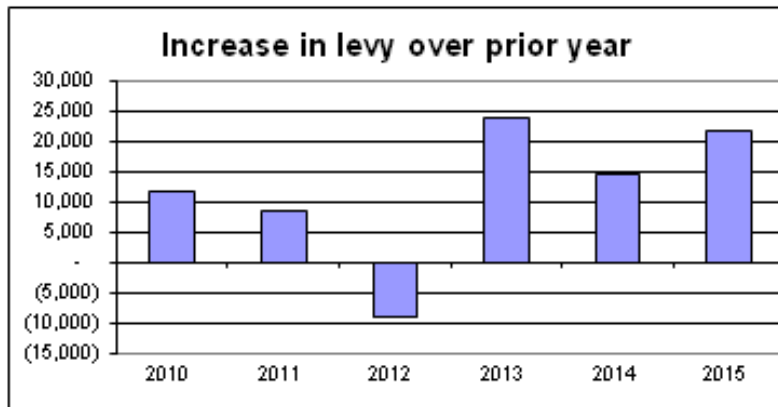
## 2015 BUDGET NARRATIVE HIGHLIGHTS

### DEPARTMENT STAFFING:

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Full Time	8	8	8	8	9	9	9	9	9	9
Part Time	2	2	2	2	0	0	0	0	1	1
Total	10	10	10	10	9	9	9	9	10	10

There are no changes to the department staffing table in 2015. There is a correction to the 2014 staffing number to add a part-time Horticulture Educator.

**COUNTY LEVY:** The tax levy for 2015 is \$546,835, an increase of \$21,579 or 4.1% over 2014.



## SIGNIFICANT CHANGES FROM 2014 ADOPTED - University Extension

Account	Amount	Description
<b>Significant changes from 2014</b>		
<b>Tax Levy 2014</b>	<b>\$ 525,256</b>	
<b>Revenue Changes - impact on levy:</b>		
Program Fees	(8,000)	Increase in program revenue as a result of the upgraded Horticulturist position.
<b>Expense Changes - impact on levy:</b>		
Health Insurance	(6,076)	Decrease due to two employees changing from family to single plans.
Capital - Buildings	(150,000)	Decrease due to no capital requests for 2015.
Capital - Equipment	(21,500)	Decrease due to no capital requests for 2015.
Office Supplies	5,450	Increase includes the cost to replace office chairs and the JPCC meeting room table and chairs.
Other Contracted Services	46,980	Increase due to salary adjustments for 133 contracts following 6 years of furloughs without increases as determined by the state study of salary issues, rank change and merit adjustments for one staff member, and upgrading a contracted Horticulturist position from 1/2 time to full-time.
Fund Balance	150,000	Last year \$150,000 of fund balance was used for Capital purchases. This year the fund balance will not be used.
<b>Other small changes</b>	<b>4,725</b>	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Tax Levy 2015</b>	<b>\$ 546,835</b>	

## Financial Summary University Extension

<b>Items</b>	<b>2014 8-Month Actual</b>	<b>2014 12-Month Estimate</b>	<b>2014 Adopted Budget</b>	<b>2014 Adjusted Budget</b>	<b>2015 Adopted Budget</b>
Total Revenues	38,709	33,605	40,500	40,500	46,100
Labor	176,880	268,805	278,469	278,469	278,387
Travel	5,490	11,815	14,615	14,615	15,325
Capital	-	172,000	171,500	171,500	-
Other Expenditures	123,207	234,137	251,172	251,172	299,223
Total Expenditures	305,577	686,757	715,756	715,756	592,935
Levy Before Fund Balance Adjustments			675,256	675,256	546,835
Decrease fund balance			(150,000)	(150,000)	-
Net Levy After Fund Balance Adjustments			525,256	525,256	546,835

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>064 - University Extension</b>									
<b>Revenue</b>									
<b>Intergov Rev:</b>									
WI Dept of Administration	42002	400	0	7,866	8,500	8,500	8,500	8,500	0.00%
WI Dept of Justice	42018	2,934	4,267	3,958	4,000	4,000	4,000	4,000	0.00%
<b>Intergov Rev Subtotal:</b>		<b>3,334</b>	<b>4,267</b>	<b>11,824</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>0.00%</b>
<b>Public Services:</b>									
Other Fees	45002	915	3,548	759	3,500	1,000	1,000	1,000	-71.43%
Forms Copies Etc	45003	7,810	6,638	7,000	6,000	6,000	6,000	6,000	0.00%
Mail Service Revenue	45015	3,887	1,932	4,267	4,500	4,500	4,500	4,500	0.00%
Donations	45034	3,350	0	0	0	0	0	0	0.00%
Garden Fees	45054	3,503	2,058	2,117	2,000	2,100	2,100	2,100	5.00%
Program Fees	45055	4,941	20,717	19,771	12,000	15,000	20,000	20,000	66.67%
<b>Public Services Subtotal:</b>		<b>24,405</b>	<b>34,892</b>	<b>33,914</b>	<b>28,000</b>	<b>28,600</b>	<b>33,600</b>	<b>33,600</b>	<b>20.00%</b>
<b>Total Operating Revenue:</b>		<b>27,740</b>	<b>39,159</b>	<b>45,738</b>	<b>40,500</b>	<b>41,100</b>	<b>46,100</b>	<b>46,100</b>	<b>13.83%</b>
<b>Revenue Total:</b>		<b>27,740</b>	<b>39,159</b>	<b>45,738</b>	<b>40,500</b>	<b>41,100</b>	<b>46,100</b>	<b>46,100</b>	<b>13.83%</b>
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	193,461	162,688	181,690	187,472	192,213	192,213	192,213	2.53%
Temporary Employees	51101	0	0	0	0	500	500	500	100.00%
Overtime	51105	642	59	1,355	200	300	300	300	50.00%
Comp Time	51108	0	379	458	300	300	300	300	0.00%
<b>Wages Subtotal:</b>		<b>194,103</b>	<b>163,126</b>	<b>183,502</b>	<b>187,972</b>	<b>193,313</b>	<b>193,313</b>	<b>193,313</b>	<b>2.84%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>064 - University Extension</b>									
<b>Fringes Benefits:</b>									
FICA Medicare	51200	106,693	11,656	13,579	13,725	14,743	14,743	14,743	7.42%
Health Insurance	51201	0	49,529	48,117	58,974	52,898	52,898	52,898	-10.30%
Dental Insurance	51202	0	3,240	3,203	3,782	3,218	3,218	3,218	-14.91%
Workers Compensation	51203	0	430	574	170	165	165	165	-2.94%
Unemployment Comp	51204	6	2,094	0	0	0	0	0	0.00%
WI Retirement	51206	0	9,639	12,158	13,085	13,070	13,070	13,070	-0.11%
Fringe Benefits Other	51207	0	621	680	761	980	980	980	28.78%
<b>Fringes Benefits Subtotal:</b>		<b>106,699</b>	<b>77,207</b>	<b>78,312</b>	<b>90,497</b>	<b>85,074</b>	<b>85,074</b>	<b>85,074</b>	<b>-5.99%</b>
<b>Total Labor:</b>		<b>300,802</b>	<b>240,333</b>	<b>261,815</b>	<b>278,469</b>	<b>278,387</b>	<b>278,387</b>	<b>278,387</b>	<b>-0.03%</b>
<b>Travel:</b>									
Registration Tuition	52001	2,338	3,070	3,241	3,400	3,800	3,500	3,500	2.94%
Automobile Allowance	52002	5,449	6,414	6,394	6,500	7,750	7,000	7,000	7.69%
Commercial Travel	52004	564	345	2,143	2,000	2,000	2,000	2,000	0.00%
Meals	52005	345	596	229	325	325	325	325	0.00%
Lodging	52006	1,395	2,123	1,119	1,900	2,100	1,900	1,900	0.00%
Other Travel Exp	52007	117	174	278	130	200	200	200	53.85%
Taxable Meals	52008	176	168	159	360	400	400	400	11.11%
<b>Travel Subtotal:</b>		<b>10,384</b>	<b>12,889</b>	<b>13,563</b>	<b>14,615</b>	<b>16,575</b>	<b>15,325</b>	<b>15,325</b>	<b>4.86%</b>
<b>Total Travel:</b>		<b>10,384</b>	<b>12,889</b>	<b>13,563</b>	<b>14,615</b>	<b>16,575</b>	<b>15,325</b>	<b>15,325</b>	<b>4.86%</b>
<b>Capital Outlay:</b>									
Buildings	58001	0	0	0	150,000	0	0	0	-100.00%
Equipment	58004	0	0	0	21,500	0	0	0	-100.00%
<b>Capital Outlay Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>171,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>
<b>Total Capital:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>171,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>064 - University Extension</b>									
<b>Office:</b>									
Office Supplies	53000	5,872	5,890	4,303	6,050	11,500	6,500	6,500	7.44%
Stationery and Forms	53001	573	711	800	750	750	750	750	0.00%
Printing Supplies	53002	2,230	2,347	2,462	2,500	2,800	2,800	2,800	12.00%
Print Duplicate	53003	4,799	4,890	3,888	4,600	4,500	4,500	4,500	-2.17%
Postage and Box Rent	53004	5,877	3,257	6,125	5,750	5,750	5,250	5,250	-8.70%
Computer Software	53006	618	226	140	400	400	200	200	-50.00%
Telephone	53008	4,280	1,808	1,579	2,250	2,600	2,000	2,000	-11.11%
Wireless	53012	153	282	0	600	300	300	300	-50.00%
Voice and Data Cabling	53014	743	0	0	200	250	250	250	25.00%
<b>Office Subtotal:</b>		<b>25,145</b>	<b>19,411</b>	<b>19,296</b>	<b>23,100</b>	<b>28,850</b>	<b>22,550</b>	<b>22,550</b>	<b>-2.38%</b>
<b>Operating:</b>									
Advertising	53500	287	401	348	450	450	450	450	0.00%
Subscriptions	53501	1,246	1,445	987	1,175	1,500	1,500	1,500	27.66%
Membership Dues	53502	775	1,035	900	1,400	1,400	1,100	1,100	-21.43%
Agricultural Supplies	53515	2,060	3,164	4,122	3,750	4,250	4,250	4,250	13.33%
Household Supplies	53516	91	192	189	200	250	250	250	25.00%
Food	53520	2,472	2,671	3,043	1,800	6,000	6,000	6,000	233.33%
Small Equipment	53522	4,066	269	514	1,500	4,000	1,500	1,500	0.00%
Other Operating Supplies	53533	5,513	6,412	12,901	4,700	4,600	4,600	4,600	-2.13%
Automobile Allowance-Other	53538	0	9	38	0	0	0	0	0.00%
Meals Other	53541	0	18	5	0	0	0	0	0.00%
Auto Allowance Taxable	53546	0	26	115	0	0	0	0	0.00%
Motor Fuel	53548	20	150	25	150	150	150	150	0.00%
Building Rental	53550	0	0	0	0	200	200	200	100.00%
Other Rents and Leases	53552	60	15	95	600	600	600	600	0.00%
Operating Grants	53565	750	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	4,298	4,186	4,613	3,200	4,500	2,500	2,500	-21.88%
Print Duplicate	73003	16,978	16,696	17,793	20,000	20,000	17,500	17,500	-12.50%
Postage and Box Rent	73004	238	300	619	500	750	550	550	10.00%
Motor Fuel	73548	1,895	2,072	1,567	2,000	2,000	2,000	2,000	0.00%
<b>Operating Subtotal:</b>		<b>40,748</b>	<b>39,060</b>	<b>47,873</b>	<b>41,425</b>	<b>50,650</b>	<b>43,150</b>	<b>43,150</b>	<b>4.16%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>064 - University Extension</b>									
<b>Repairs &amp; Maint:</b>									
Small Hardware	54008	0	13	0	50	100	100	100	100.00%
Maintenance Equipment	54022	714	1,884	1,309	1,500	1,500	1,000	1,000	-33.33%
Maintenance Vehicles	54023	73	47	0	150	150	150	150	0.00%
Equipment Repairs	54029	622	537	200	300	300	300	300	0.00%
Maintenance Vehicles	74023	937	584	555	250	250	250	250	0.00%
Equipment Repairs	74029	924	891	1,122	1,419	1,485	1,485	1,485	4.65%
<b>Repairs &amp; Maint Subtotal:</b>		<b>3,270</b>	<b>3,956</b>	<b>3,187</b>	<b>3,669</b>	<b>3,785</b>	<b>3,285</b>	<b>3,285</b>	<b>-10.47%</b>
<b>Contractual Services:</b>									
Data Processing	55013	780	1,160	400	850	850	850	850	0.00%
Other Contract Serv	55030	131,705	129,974	177,001	179,720	194,660	226,700	226,700	26.14%
Other Contract Services	75030	703	0	0	0	0	0	0	0.00%
<b>Contractual Services Subtotal:</b>		<b>133,189</b>	<b>131,134</b>	<b>177,401</b>	<b>180,570</b>	<b>195,510</b>	<b>227,550</b>	<b>227,550</b>	<b>26.02%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	76000	2,688	2,532	2,748	2,408	2,688	2,688	2,688	11.63%
<b>Insurance Expenses Subtotal:</b>		<b>2,688</b>	<b>2,532</b>	<b>2,748</b>	<b>2,408</b>	<b>2,688</b>	<b>2,688</b>	<b>2,688</b>	<b>11.63%</b>
<b>Total Other Operating:</b>		<b>205,040</b>	<b>196,093</b>	<b>250,505</b>	<b>251,172</b>	<b>281,483</b>	<b>299,223</b>	<b>299,223</b>	<b>19.13%</b>
<b>Expense Total:</b>		<b>516,226</b>	<b>449,316</b>	<b>525,882</b>	<b>715,756</b>	<b>576,445</b>	<b>592,935</b>	<b>592,935</b>	<b>-17.16%</b>
<b>University Extension Net/(Levy):</b>		<b>(488,486)</b>	<b>(410,156)</b>	<b>(480,144)</b>	<b>(675,256)</b>	<b>(535,345)</b>	<b>(546,835)</b>	<b>(546,835)</b>	<b>-19.02%</b>
Decrease fund balance		0	0	0	150,000	0	0	0	-100.00%
<b>Net University Extension:</b>		<b>(488,486)</b>	<b>(410,156)</b>	<b>(480,144)</b>	<b>(525,256)</b>	<b>(535,345)</b>	<b>(546,835)</b>	<b>(546,835)</b>	<b>-19.02%</b>

# PARKS

General Fund – Organization: 1065 to 1070  
2015 BUDGET NARRATIVE

DEPARTMENT HEAD: Robert A. Way  
LOCATION: Winnebago County  
625 East County Road Y  
Oshkosh, WI 54901

TELEPHONE: 232-1961

## 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.

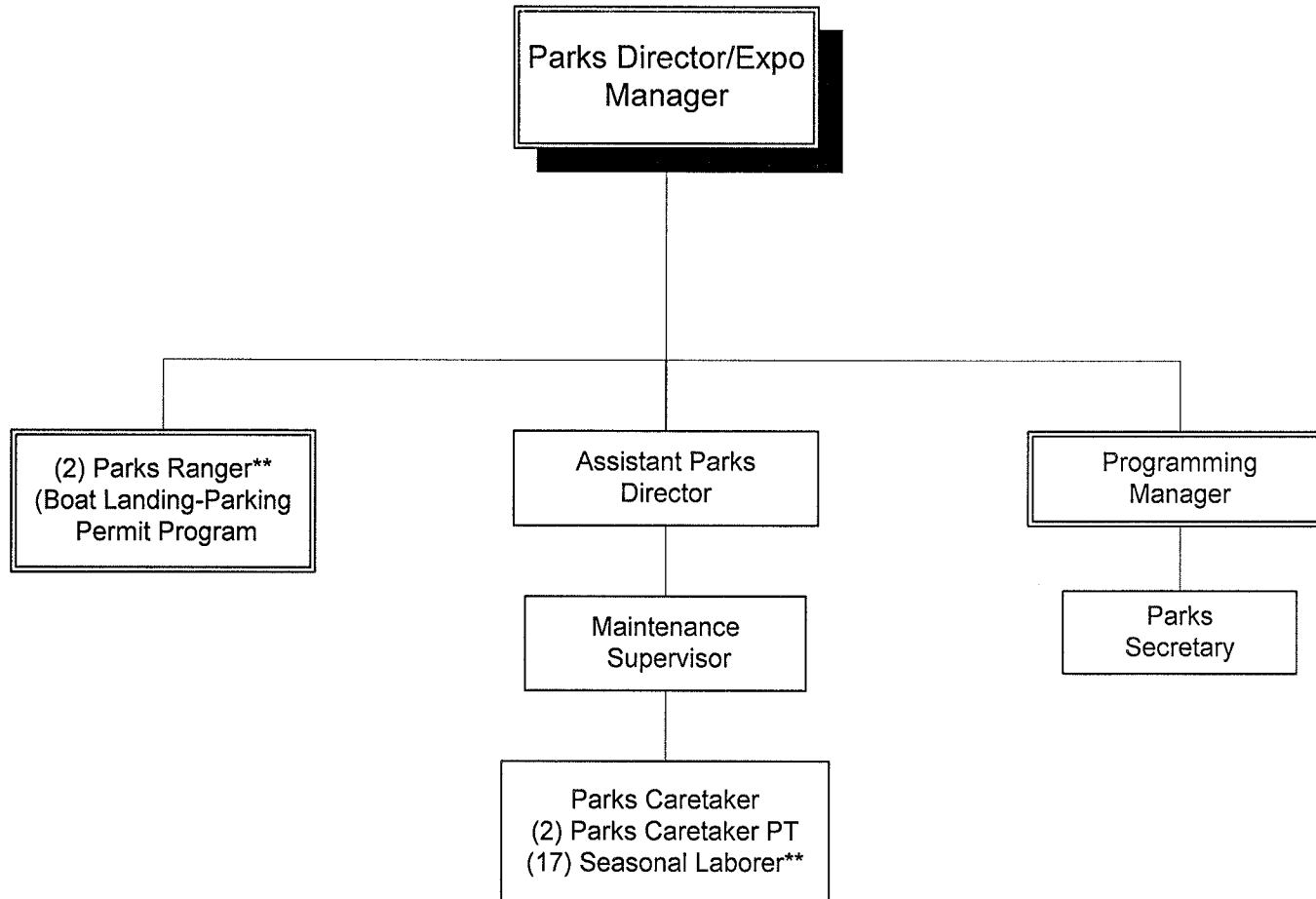
**NAVIGATION AIDS** Mark major navigation channels throughout the Winnebago County lakes system with both lighted and unlighted buoys to assist boaters in reaching their destination.

**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  
2015 BUDGET NARRATIVE

DEPARTMENT HEAD: Robert A. Way  
LOCATION: Winnebago County  
625 East County Road Y  
Oshkosh, WI 54901

TELEPHONE: 232-1961

## 2014 ACCOMPLISHMENTS:

1. Completed roadway improvements and shared use path facilities within the Community Park while taking advantage of available fill material to enhance landscape features and correct storm drainage issues throughout the park.
2. Effectively razed an abandoned residential dwelling at a future WIOUWASH Trail parking lot site through use of a substantial amount of corrections based labor and in-house resources.
3. Entered into a licensing agreement with Vines & Rushes Winery thereby generating increased revenue for funding of trail maintenance. The licensing agreement has also enabled the Parks Department to market a new attraction and added amenity along the Mascoutin Trail.
4. Alleviated drainage issues and significantly improved the presentation and functionality of the Expo building front entranceway.
5. Installed a pressure washing station at Black Wolf Boat Landing as a means for cleansing boats and trailers prior to departure.
6. Successfully accommodated the maintenance and administrative functions associated with the new County – DNR Management Agreement for operation of the WIOUWASH's - Tribal Heritage Trail Bridge Crossing.
7. In coordination with counterparts in Fond du Lac County as well as Calumet County, implemented the 3-County Boat Trail Parking Permit Program as an added convenience to boaters throughout the region.
8. Produced new brochures and associated PowerPoint presentation for improved marketing of the Expo and various Parks properties.
9. Actively partnered with ReThink! to address health and wellness needs for active communities.
10. Developed a licensing agreement with Pro-Lite Sports as the official pickle ball court sponsor and provider of equipment for rental in exchange for funding of a message board and sports equipment for support of pickle ball activities.
11. Received Partner in Tourism Award from OCVB along with WisDOT for Tribal Heritage Crossing of the WIOUWASH Trail.
12. Continued monthly parks department newsletter, available on line, via email mailing list and at the parks office, along with installation of four more kiosks at various trail sites and parks properties.

## **2015 GOALS AND OBJECTIVES:**

- 1. Continue with program to upgrade all required facilities to new federal ADA standards prior to March 2015 deadline.**
- 2. Engage in first phase of a multi-year prairie burning program intended to restore initial seed plantings at various sites within the Community Park, Expo and Coughlin Natural Area.**
- 3. Begin process of developing a countywide bike/ped plan with the anticipated aid derived from TAP Grant funding.**
- 4. Initiate development of maintenance program timeline based on metrics for future building repairs.**
- 5. Enter into negotiations with racetrack promoter with intent to revise the rental agreement format such that both parties begin sharing expenses involving standard upkeep of infrastructure associated with 20 – 25+ year old buildings and lighting systems.**
- 6. Work with IS to upgrade web site and increase use of Facebook for clients and parks user ease.**
- 7. Continue to upgrade all signage to create an overall integrated look and make negotiating within parks properties easier for users.**
- 8. Begin marketing promotion with sponsors to encourage usage of the park and rental revenue throughout the Parks system.**
- 9. Begin modification of Community Park Pond #2 & #3 sector, Shelter #2 playground area, and adjacent shared use path facilities into a nature based all inclusive natural education area with accessible play and fitness facilities, educational plantings advocating sound sustainable conservation practices for restoration of wildlife habitat, and providing the only universally designed inclusive facility of it's kind in Winnebago County free of charge to users.**
- 10. Engage in annual Boat Trailer Parking Fee Program facility improvement projects with the goal of both restoring seawall and ramp structures at the Eureka Boat Landing north launch site and proceeding with an aggressive program of crack filling, seal coating and parking lot line striping.**
- 11. Act in concert with two other area municipalities in a major planning effort aimed at being awarded the bid to host the 2016 State Disc Golf Championships followed by the award of bid to host the 2017 National Disc Golf Championships.**
- 12. Given the possible loss of horseshows that may leave for the \$20+ million plus upgrades instituted at the Alliant Energy Center in Madison, marketing of the Expo equestrian campus will be intensified with emphasis on highlighting the special atmosphere, unique aesthetics and user friendly features that comprise the County's facility.**
- 13. Given the noticeable yearly increases in Community Park usage during the warm weather seasons, proceed in utilizing seasonal laborer resources to augment the department's on-site presence during weeknight and p.m. weekend hours. The goal of this measure will be to provide for better protection and upkeep of County property as well as to aid in the operational functions of the Community Park and Expo Center facilities.**

# PARKS

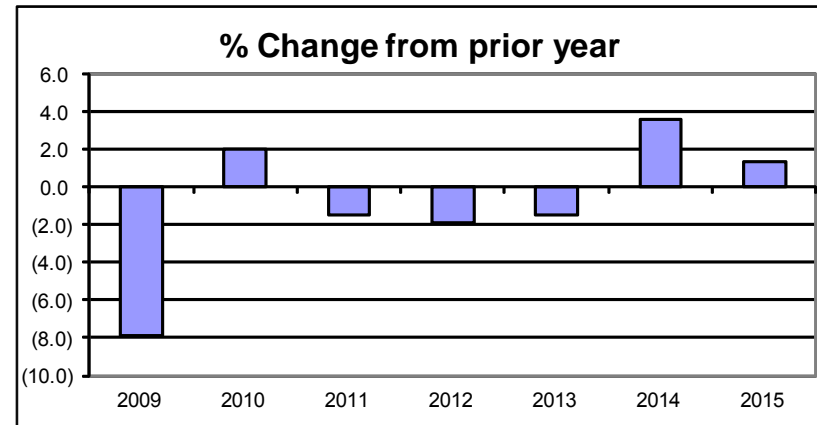
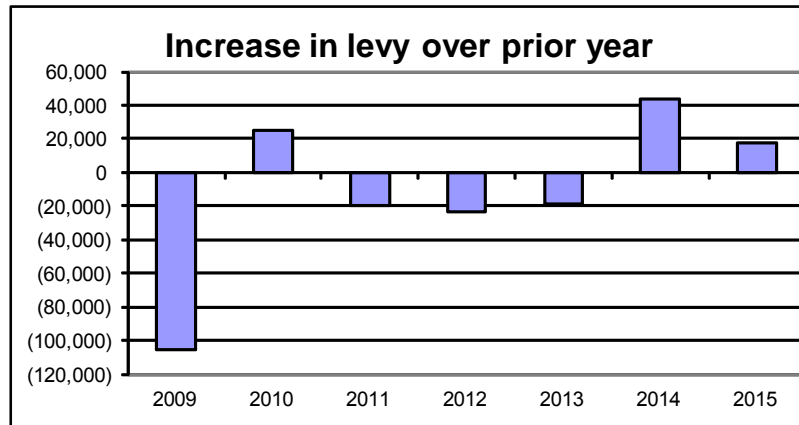
## 2015 BUDGET NARRATIVE HIGHLIGHTS

### DEPARTMENT STAFFING:

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Full Time	10	10	10	7	7	6	6	6	6	6
Part Time	2	2	2	2	2	2	2	2	2	2
Total	12	12	12	9	9	8	8	8	8	8

There are no changes to the department staffing for 2015.

**COUNTY LEVY:** The 2015 net levy is \$1,266,921, an increase of \$17,218 or 1.4% over 2014.



## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Parks

Account	Amount	Description
<b>Significant changes from 2014</b>		
<b>Tax Levy 2014</b>	<b>\$ 1,249,703</b>	
<b>Significant changes to revenues:</b>		
Rental Revenue	11,000	Decrease due to anticipated loss of two horse shows to Madison market.
<b>Significant changes to expenses:</b>		
Temporary Employees	6,000	Increase of two seasonal positions.
FICA Medicare	9,786	Increase due to regular pay raises and the addition of two seasonal positions.
WI Retirement	5,482	Increase due to regular pay raises for employees.
Capital - Equipment	(27,200)	Decrease reflects less equipment needs for 2015. The tennis court project was part of the 2014 budget which is no longer included for the 2015 budget.
Advertising	4,100	Increased advertising aimed at marketing new community park road and path improvements as well as development of natural way area.
Small Equipment	(16,500)	Decrease reflects less equipment needs for 2015. The bleacher and picnic area project was part of the 2014 budget which is no longer included for the 2015 budget.
Motor Fuel	2,500	Increase reflects the usage of fuel in the tanks stored at the Park workshop for off-road vehicles. This budget amount reflects trend in spending in this account.
Other Operating Supplies	(3,500)	Decrease reflects a more realistic amount of what is being spent in the account.
Motor Fuel - Interfund	(4,000)	Decrease reflects the usage of fuel from the Highway shop for Parks vehicles. This budget amount reflects trend in spending in this account.
Maintenance Buildings	(4,000)	Reduced amount reflects a temporary shifting of funds to the Community Park Grounds Maintenance Account to cover anticipated 2015 needs.
Maintenance Grounds	6,100	In house resources are to be used to address an array of projects that are likely to be left outstanding with the completion of the Community Park road improvement project.
Maintenance Equipment	5,200	Increased funding required to address several playground equipment items.
Equipment Repairs	(7,000)	Decrease reflects the department shifting the in house repair work to the Highway.
Maintenance Grounds - interfund	34,600	Increase reflects the major resurfacing work required on Mascoutin and Wiowash trails.
Equipment Repairs - interfund	(35,000)	Decrease reflects a more accurate estimate of the work needed for vehicle and equipment repairs performed by the Highway.

## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Parks

Account	Amount	Description
Heat	4,800	Expo expenses adjusted upwards to accommodate possibility of another cold and extended winter.
Power and Light	(11,200)	Majority of reduction reflects switchover to LED road lighting in the Community Park.
Water and Sewer	14,050	Funding increased to accommodate rise of 18% in Oshkosh's storm water utility fee.
Grounds Maintenance	22,500	Increase reflects the need to complete the community park road improvement project and the anticipated increase in new buoy maintenance contract.
Building Repairs	(10,000)	Decrease reflects the repair work at the pavilion being completed and a more accurate estimate of repairs needed in 2015.
Professional Service	(3,650)	Decrease reflects the completion of the house razing project at Breezewood Road and a more accurate estimate of the services required for 2015.
Security Service	6,500	Increase is associated with replacement of 3 outdated stationary cameras.
<b>Other small changes</b>	6,650	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Tax Levy 2015</b>	<b>\$ 1,266,921</b>	

**Financial Summary**  
**Parks (Excludes Boat Launch)**

<b>Items</b>	<b>2014 8-Month Actual</b>	<b>2014 12-Month Estimate</b>	<b>2014 Adopted Budget</b>	<b>2014 Adjusted Budget</b>	<b>2015 Adopted Budget</b>
Total Revenues	234,951	289,665	291,718	291,718	282,847
Labor	383,944	584,916	573,303	573,303	609,527
Travel	298	1,790	1,798	1,798	1,810
Capital	122,407	175,546	110,200	162,087	83,000
Other Expenditures	390,809	851,432	856,120	856,120	855,431
Total Expenditures	897,458	1,613,684	1,541,421	1,593,308	1,549,768
Levy			1,249,703	1,301,590	1,266,921

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>065 - Parks</b>									
<b>Revenue</b>									
<b>Intergov Rev:</b>									
WI Natural Resources	42009	39,534	22,039	45,700	32,000	33,400	33,400	33,400	4.38%
<b>Intergov Rev Subtotal:</b>		<b>39,534</b>	<b>22,039</b>	<b>45,700</b>	<b>32,000</b>	<b>33,400</b>	<b>33,400</b>	<b>33,400</b>	<b>4.38%</b>
<b>Public Services:</b>									
Other Fees	45002	3,115	6,567	3,119	2,222	2,222	2,222	2,222	0.00%
Rental Revenues	45011	201,203	211,132	206,646	201,000	190,000	190,000	190,000	-5.47%
Photocopy Revenue	45014	1	0	0	25	25	25	25	0.00%
Restitution	45022	0	823	195	0	300	300	300	100.00%
Donations	45034	7,376	1,611	2,001	300	2,000	2,000	2,000	566.67%
Concession Revenue	45050	37,927	48,587	50,124	29,671	29,500	29,500	29,500	-0.58%
Park Reservations	45056	8,006	14,705	15,750	14,500	14,500	14,500	14,500	0.00%
<b>Public Services Subtotal:</b>		<b>257,628</b>	<b>283,424</b>	<b>277,835</b>	<b>247,718</b>	<b>238,547</b>	<b>238,547</b>	<b>238,547</b>	<b>-3.70%</b>
<b>Intergov Services:</b>									
Other Fees	43001	0	24	0	0	0	0	0	0.00%
<b>Intergov Services Subtotal:</b>		<b>0</b>	<b>24</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Operating Revenue:</b>		<b>297,161</b>	<b>305,487</b>	<b>323,535</b>	<b>279,718</b>	<b>271,947</b>	<b>271,947</b>	<b>271,947</b>	<b>-2.78%</b>
<b>Misc Revenues:</b>									
Sale Of Prop Equip	48104	20,140	22,089	1,423	11,000	9,000	9,000	9,000	-18.18%
Sale of Scrap	48106	629	0	0	800	800	800	800	0.00%
Other Miscellaneous Revenues	48109	240	88	251	200	300	1,100	1,100	450.00%
Rummage Sales	48111	1,009	1,196	1,284	0	800	0	0	0.00%
<b>Misc Revenues Subtotal:</b>		<b>22,017</b>	<b>23,373</b>	<b>2,958</b>	<b>12,000</b>	<b>10,900</b>	<b>10,900</b>	<b>10,900</b>	<b>-9.17%</b>
<b>Total Non-Operating Revenue:</b>		<b>22,017</b>	<b>23,373</b>	<b>2,958</b>	<b>12,000</b>	<b>10,900</b>	<b>10,900</b>	<b>10,900</b>	<b>-9.17%</b>
<b>Revenue Total:</b>		<b>319,179</b>	<b>328,860</b>	<b>326,492</b>	<b>291,718</b>	<b>282,847</b>	<b>282,847</b>	<b>282,847</b>	<b>-3.04%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>065 - Parks</b>									
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	441,731	363,232	339,534	355,764	370,353	370,353	370,353	4.10%
Temporary Employees	51101	0	85,083	80,968	93,455	99,455	99,455	99,455	6.42%
Overtime	51105	1,127	655	1,235	1,600	1,050	1,050	1,050	-34.38%
Comp Time	51108	0	994	419	0	0	0	0	0.00%
Payroll Sundry Account	51190	0	16	0	0	0	0	0	0.00%
<b>Wages Subtotal:</b>		<b>442,858</b>	<b>449,980</b>	<b>422,157</b>	<b>450,819</b>	<b>470,858</b>	<b>470,858</b>	<b>470,858</b>	<b>4.45%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	165,035	32,495	31,427	26,235	36,021	36,021	36,021	37.30%
Health Insurance	51201	0	84,176	46,044	60,406	60,982	60,982	60,982	0.95%
Dental Insurance	51202	0	3,019	2,371	3,448	2,522	2,522	2,522	-26.86%
Workers Compensation	51203	0	9,604	12,902	3,125	6,000	6,000	6,000	92.00%
Unemployment Comp	51204	8,423	6,656	4,069	7,500	6,000	6,000	6,000	-20.00%
WI Retirement	51206	0	19,129	17,097	19,773	25,255	25,255	25,255	27.72%
Fringe Benefits Other	51207	0	2,106	1,745	1,997	1,889	1,889	1,889	-5.41%
<b>Fringes Benefits Subtotal:</b>		<b>173,458</b>	<b>157,185</b>	<b>115,656</b>	<b>122,484</b>	<b>138,669</b>	<b>138,669</b>	<b>138,669</b>	<b>13.21%</b>
<b>Total Labor:</b>		<b>616,316</b>	<b>607,164</b>	<b>537,812</b>	<b>573,303</b>	<b>609,527</b>	<b>609,527</b>	<b>609,527</b>	<b>6.32%</b>
<b>Travel:</b>									
Registration Tuition	52001	1,765	885	1,096	485	350	350	350	-27.84%
Automobile Allowance	52002	0	113	0	300	500	500	500	66.67%
Commercial Travel	52004	0	318	0	0	0	0	0	0.00%
Meals	52005	0	176	71	303	250	250	250	-17.49%
Lodging	52006	154	736	660	710	710	710	710	0.00%
Taxable Meals	52008	17	0	0	0	0	0	0	0.00%
<b>Travel Subtotal:</b>		<b>1,936</b>	<b>2,228</b>	<b>1,828</b>	<b>1,798</b>	<b>1,810</b>	<b>1,810</b>	<b>1,810</b>	<b>0.67%</b>
<b>Total Travel:</b>		<b>1,936</b>	<b>2,228</b>	<b>1,828</b>	<b>1,798</b>	<b>1,810</b>	<b>1,810</b>	<b>1,810</b>	<b>0.67%</b>

# **Winnebago County** **Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>065 - Parks</b>									
<b>Capital Outlay:</b>									
Land	58000	0	0	0	0	0	100,000	0	0.00%
Improvements	58002	0	0	134,113	0	0	0	0	0.00%
Equipment	58004	0	56,636	44,580	110,200	83,000	83,000	83,000	-24.68%
<b>Capital Outlay Subtotal:</b>		<b>0</b>	<b>56,636</b>	<b>178,692</b>	<b>110,200</b>	<b>83,000</b>	<b>183,000</b>	<b>83,000</b>	<b>-24.68%</b>
<b>Total Capital:</b>		<b>0</b>	<b>56,636</b>	<b>178,692</b>	<b>110,200</b>	<b>83,000</b>	<b>183,000</b>	<b>83,000</b>	<b>-24.68%</b>
<b>Office:</b>									
Office Supplies	53000	537	1,027	928	700	700	700	700	0.00%
Stationery and Forms	53001	0	127	18	150	150	150	150	0.00%
Printing Supplies	53002	84	114	117	225	210	210	210	-6.67%
Print Duplicate	53003	0	0	0	0	50	50	50	100.00%
Postage and Box Rent	53004	53	157	290	175	200	200	200	14.29%
Telephone	53008	4,211	2,444	4,790	4,500	5,000	5,000	5,000	11.11%
Telephone Supplies	53009	0	36	0	40	0	0	0	-100.00%
Long Distance	53011	0	0	1	0	6	6	6	100.00%
Wireless	53012	1,183	2,143	1,711	2,050	2,050	2,050	2,050	0.00%
Pagers	53013	74	107	0	0	0	0	0	0.00%
Voice and Data Cabling	53014	0	275	361	0	100	100	100	100.00%
<b>Office Subtotal:</b>		<b>6,142</b>	<b>6,429</b>	<b>8,215</b>	<b>7,840</b>	<b>8,466</b>	<b>8,466</b>	<b>8,466</b>	<b>7.98%</b>
<b>Operating:</b>									
Advertising	53500	4,904	3,450	3,846	14,900	19,000	19,000	19,000	27.52%
Membership Dues	53502	185	284	1,254	1,400	1,300	1,300	1,300	-7.14%
Uniforms Tools Allowance	53517	327	193	269	300	600	600	600	100.00%
Food	53520	0	0	262	200	200	200	200	0.00%
Small Equipment	53522	22,475	28,296	98,816	44,500	28,000	28,000	28,000	-37.08%
Recreation Supplies	53529	30,806	35,977	33,509	21,000	21,000	21,000	21,000	0.00%
Other Operating Supplies	53533	4,914	6,589	2,820	6,000	2,500	2,500	2,500	-58.33%
Motor Fuel	53548	14,369	10,245	16,472	14,000	16,500	16,500	16,500	17.86%
Land Rental	53549	48	16	0	48	48	48	48	0.00%
Equipment Rental	53551	3,789	3,727	2,437	5,000	2,800	2,800	2,800	-44.00%
Operating Licenses Fees	53553	1,125	905	658	700	900	900	900	28.57%

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>065 - Parks</b>									
Taxes & Assessments	53562	5	0	10	20	20	20	20	0.00%
Small Equipment Technology	53580	0	40	0	40	0	0	0	-100.00%
Printing Supplies	73002	0	0	0	200	200	200	200	0.00%
Print Duplicate	73003	894	859	825	650	650	650	650	0.00%
Postage and Box Rent	73004	356	294	288	500	500	500	500	0.00%
Motor Fuel	73548	13,656	12,774	11,831	15,000	13,000	11,000	11,000	-26.67%
<b>Operating Subtotal:</b>		<b>97,851</b>	<b>103,648</b>	<b>173,295</b>	<b>124,458</b>	<b>107,218</b>	<b>105,218</b>	<b>105,218</b>	<b>-15.46%</b>
<b>Repairs &amp; Maint:</b>									
Maintenance Buildings	54020	20,286	16,744	14,733	21,500	17,500	17,500	17,500	-18.60%
Maintenance Grounds	54021	19,606	23,095	20,778	34,400	40,500	40,500	40,500	17.73%
Maintenance Equipment	54022	4,799	5,987	5,597	8,300	13,500	13,500	13,500	62.65%
Maintenance Vehicles	54023	7,109	3,520	6	3,500	1,000	1,000	1,000	-71.43%
Other Maint Supplies	54028	1,240	1,661	131	2,000	200	200	200	-90.00%
Equipment Repairs	54029	5,104	769	3,154	9,000	2,000	2,000	2,000	-77.78%
Maintenance Grounds	74021	115,871	75,105	105,660	46,400	81,000	81,000	81,000	74.57%
Equipment Repairs	74029	3,429	25,057	40,226	91,000	56,000	56,000	56,000	-38.46%
<b>Repairs &amp; Maint Subtotal:</b>		<b>177,445</b>	<b>151,937</b>	<b>190,285</b>	<b>216,100</b>	<b>211,700</b>	<b>211,700</b>	<b>211,700</b>	<b>-2.04%</b>
<b>Utilities:</b>									
Heat	54700	29,006	19,657	23,358	27,400	32,200	32,200	32,200	17.52%
Power and Light	54701	92,950	92,580	89,803	102,000	90,800	90,800	90,800	-10.98%
Water and Sewer	54702	60,504	66,323	80,815	84,450	98,500	98,500	98,500	16.64%
<b>Utilities Subtotal:</b>		<b>182,460</b>	<b>178,561</b>	<b>193,977</b>	<b>213,850</b>	<b>221,500</b>	<b>221,500</b>	<b>221,500</b>	<b>3.58%</b>
<b>Contractual Services:</b>									
Medical and Dental	55000	1,690	2,053	1,703	2,500	2,500	2,500	2,500	0.00%
Pest Extermination	55002	0	0	2,068	0	2,000	2,000	2,000	100.00%
Vehicle Repairs	55005	2,508	14,792	3,429	13,900	11,000	11,000	11,000	-20.86%
Grounds Maintenance	55007	163,902	154,076	205,450	160,500	183,000	183,000	183,000	14.02%
Building Repairs	55008	52,733	48,585	28,695	50,500	40,500	40,500	40,500	-19.80%
Professional Service	55014	6,731	7,467	19,325	21,400	17,750	17,750	17,750	-17.06%
Janitorial Services	55016	0	0	1,152	0	1,700	1,700	1,700	100.00%
Security Service	55028	1,568	2,429	4,545	5,500	14,000	13,000	13,000	136.36%
<b>Contractual Services Subtotal:</b>		<b>229,131</b>	<b>229,402</b>	<b>266,368</b>	<b>254,300</b>	<b>272,450</b>	<b>271,450</b>	<b>271,450</b>	<b>6.74%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>065 - Parks</b>									
<b>Insurance Expenses:</b>									
Prop Liab Insurance	76000	37,884	36,468	38,544	39,572	37,097	37,097	37,097	-6.25%
<b>Insurance Expenses Subtotal:</b>		<b>37,884</b>	<b>36,468</b>	<b>38,544</b>	<b>39,572</b>	<b>37,097</b>	<b>37,097</b>	<b>37,097</b>	<b>-6.25%</b>
<b>Total Other Operating:</b>		<b>730,913</b>	<b>706,445</b>	<b>870,683</b>	<b>856,120</b>	<b>858,431</b>	<b>855,431</b>	<b>855,431</b>	<b>-0.08%</b>
<b>Expense Total:</b>		<b>1,349,165</b>	<b>1,372,473</b>	<b>1,589,016</b>	<b>1,541,421</b>	<b>1,552,768</b>	<b>1,649,768</b>	<b>1,549,768</b>	<b>0.54%</b>
<b>Parks Net/(Levy):</b>		<b>(1,029,986)</b>	<b>(1,043,612)</b>	<b>(1,262,524)</b>	<b>(1,249,703)</b>	<b>(1,269,921)</b>	<b>(1,366,921)</b>	<b>(1,266,921)</b>	<b>1.38%</b>

# Boat Launch Fee Program - Parks

## 2015 BUDGET NARRATIVE HIGHLIGHTS

**DESCRIPTION:** The Boat Launch Fee program is a program that started in 2003. The County instituted a fee for people to launch boats onto Winnebago County waterways. The intent of this fee 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 program. 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 2014 ADOPTED - Boat Launch Fee Program

Account	Amount	Description
<b>Significant changes from 2014</b>		
<b>Deficit 2014</b>	\$ 13,760	
<b>Revenue Changes - impact on levy:</b>		
WI Natural Resources	(12,000)	Increase in the size of the grant award due to slating of larger project.
<b>Expense Changes - impact on levy:</b>		
Capital - Improvements	(33,000)	Decrease based on less boat landing improvements needed for 2015.
Capital - Equipment	25,000	Increase reflects the request to purchase a replacement pick up truck for 2015.
Maintenance Grounds	51,500	Increase reflects the parking lot repairs needed at seven (7) boat landings. This request is the first phase of a three (3) year project. The work would be done by the Highway
Grounds Maintenance	19,000	Increase reflects the shifting of funds from professional service to address lawn mowing contract.
Professional Service	(26,000)	Decrease reflects the shifting of funds to grounds maintenance to address the lawn mowing contract.
<b>Other small changes</b>	(1,872)	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Deficit 2014</b>	\$ 36,388	

The deficit will be covered with funds from the programs Fund Balance.

## Financial Summary Boat Launch

Items	2014 8-Month Actual	2014 12-Month Estimate	2014 Adopted Budget	2014 Adjusted Budget	2015 Adopted Budget
Total Revenues	94,919	106,000	144,000	144,000	156,000
Labor	10,129	17,410	18,700	18,700	17,528
Travel	-	-	-	-	-
Capital	-	83,000	83,000	83,000	75,000
Other Expenditures	24,751	47,760	56,060	56,060	99,860
Total Expenditures	34,880	148,170	157,760	157,760	192,388
Levy Before Fund Balance Adjustments			13,760	13,760	36,388
Decrease fund balance			(13,760)	(13,760)	(36,388)
Net Levy After Fund Balance Adjustments			-	-	-

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>070 - Boat Landing</b>									
<b>Revenue</b>									
<b>Intergov Rev:</b>									
WI Natural Resources	42009	83,415	0	0	38,000	50,000	50,000	50,000	31.58%
<b>Intergov Rev Subtotal:</b>		<b>83,415</b>	<b>0</b>	<b>0</b>	<b>38,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>31.58%</b>
<b>Fines and Permits:</b>									
Boat Launching Fees	44106	103,509	141,124	127,309	106,000	106,000	106,000	106,000	0.00%
<b>Fines and Permits Subtotal:</b>		<b>103,509</b>	<b>141,124</b>	<b>127,309</b>	<b>106,000</b>	<b>106,000</b>	<b>106,000</b>	<b>106,000</b>	<b>0.00%</b>
<b>Total Operating Revenue:</b>		<b>186,924</b>	<b>141,124</b>	<b>127,309</b>	<b>144,000</b>	<b>156,000</b>	<b>156,000</b>	<b>156,000</b>	<b>8.33%</b>
<b>Revenue Total:</b>		<b>186,924</b>	<b>141,124</b>	<b>127,309</b>	<b>144,000</b>	<b>156,000</b>	<b>156,000</b>	<b>156,000</b>	<b>8.33%</b>
<b>Expense</b>									
<b>Wages:</b>									
Temporary Employees	51101	0	10,896	9,191	12,000	12,000	12,000	12,000	0.00%
<b>Wages Subtotal:</b>		<b>0</b>	<b>10,896</b>	<b>9,191</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>0.00%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	0	834	703	1,000	918	918	918	-8.20%
Workers Compensation	51203	0	291	289	200	110	110	110	-45.00%
Unemployment Comp	51204	1,252	4,025	4,265	5,500	4,500	4,500	4,500	-18.18%
<b>Fringes Benefits Subtotal:</b>		<b>1,252</b>	<b>5,149</b>	<b>5,257</b>	<b>6,700</b>	<b>5,528</b>	<b>5,528</b>	<b>5,528</b>	<b>-17.49%</b>
<b>Total Labor:</b>		<b>1,252</b>	<b>16,045</b>	<b>14,447</b>	<b>18,700</b>	<b>17,528</b>	<b>17,528</b>	<b>17,528</b>	<b>-6.27%</b>
<b>Capital Outlay:</b>									
Improvements	58002	189,324	89,460	38,839	83,000	50,000	50,000	50,000	-39.76%
Equipment	58004	0	0	0	0	25,000	25,000	25,000	100.00%
<b>Capital Outlay Subtotal:</b>		<b>189,324</b>	<b>89,460</b>	<b>38,839</b>	<b>83,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>-9.64%</b>
<b>Total Capital:</b>		<b>189,324</b>	<b>89,460</b>	<b>38,839</b>	<b>83,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>-9.64%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>070 - Boat Landing</b>									
<b>Office:</b>									
Office Supplies	53000	58	53	75	60	60	60	60	0.00%
Stationery and Forms	53001	4,257	5,310	7,296	7,000	6,500	6,500	6,500	-7.14%
Print Duplicate	53003	106	0	0	0	0	0	0	0.00%
Postage and Box Rent	53004	156	0	0	0	0	0	0	0.00%
<b>Office Subtotal:</b>		<b>4,577</b>	<b>5,363</b>	<b>7,371</b>	<b>7,060</b>	<b>6,560</b>	<b>6,560</b>	<b>6,560</b>	<b>-7.08%</b>
<b>Operating:</b>									
Small Equipment	53522	959	348	731	200	2,000	2,000	2,000	900.00%
Other Operating Supplies	53533	102	319	0	100	100	100	100	0.00%
Equipment Rental	53551	9,628	9,126	1,393	6,000	4,000	4,000	4,000	-33.33%
Small Equipment Technology	53580	0	0	422	0	0	0	0	0.00%
Motor Fuel	73548	1,772	1,332	0	1,900	0	2,000	2,000	5.26%
<b>Operating Subtotal:</b>		<b>12,461</b>	<b>11,126</b>	<b>2,546</b>	<b>8,200</b>	<b>6,100</b>	<b>8,100</b>	<b>8,100</b>	<b>-1.22%</b>
<b>Repairs &amp; Maint:</b>									
Maintenance Grounds	54021	0	1,495	275	500	400	400	400	-20.00%
Maintenance Equipment	54022	0	0	0	200	200	200	200	0.00%
Maintenance Vehicles	54023	4	0	0	100	100	100	100	0.00%
Maintenance Grounds	74021	1,542	3,207	4,414	3,500	55,000	55,000	55,000	1,471.43%
<b>Repairs &amp; Maint Subtotal:</b>		<b>1,546</b>	<b>4,702</b>	<b>4,689</b>	<b>4,300</b>	<b>55,700</b>	<b>55,700</b>	<b>55,700</b>	<b>1,195.35%</b>
<b>Utilities:</b>									
Power and Light	54701	4,559	285	6,684	6,000	6,000	6,000	6,000	0.00%
Water and Sewer	54702	480	0	360	500	500	500	500	0.00%
<b>Utilities Subtotal:</b>		<b>5,039</b>	<b>285</b>	<b>7,044</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>0.00%</b>
<b>Contractual Services:</b>									
Grounds Maintenance	55007	0	0	15,846	2,000	21,000	21,000	21,000	950.00%
Professional Service	55014	0	0	11,091	28,000	2,000	2,000	2,000	-92.86%
<b>Contractual Services Subtotal:</b>		<b>0</b>	<b>0</b>	<b>26,937</b>	<b>30,000</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>	<b>-23.33%</b>
<b>Total Other Operating:</b>		<b>23,623</b>	<b>21,476</b>	<b>48,587</b>	<b>56,060</b>	<b>97,860</b>	<b>99,860</b>	<b>99,860</b>	<b>79.48%</b>
<b>Expense Total:</b>		<b>214,199</b>	<b>126,982</b>	<b>101,873</b>	<b>157,760</b>	<b>190,388</b>	<b>192,388</b>	<b>192,388</b>	<b>22.28%</b>
<b>Boat Landing Net/(Levy):</b>		<b>(27,274)</b>	<b>14,142</b>	<b>25,436</b>	<b>(13,760)</b>	<b>(34,388)</b>	<b>(36,388)</b>	<b>(36,388)</b>	<b>172.82%</b>
Decrease fund balance		0	0	0	13,760	34,388	36,388	36,388	164.45%
<b>Boat Landing Net/(Levy):</b>		<b>(27,274)</b>	<b>14,142</b>	<b>25,436</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

# WINNEBAGO COUNTY CAPITAL OUTLAY - 2015

Department	Description	Quantity	Unit Cost	Capital Outlay
Parks -				
Admin -	Riding Lawn Mower with 120" deck	1	60,000	60,000
	Dual Axle Trailer with hot water pressure washer tank	1	15,000	15,000
	Dual Axle Flat Bed Pintle Hitch Trailer	1	8,000	8,000
		3		83,000
Parks -				
Boat Launch -	Eureka Boat Landing North Ramp Improvements	1	50,000	50,000
	1/2 Ton 2WD Extended Cab Short Bed Pick-up Truck	1	25,000	25,000
		2		75,000
		5		158,000

# **PARKS PROGRAM BUDGETS**

NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2015	2014	2013	2015 OVER	2014 OVER
								ADOPTED	ADOPTED	ADOPTED	2014	2013
Administration	1065	609,527	1,810	83,000	192,968	887,305		887,305	1,012,669	954,665	(12.4)	6.1
Revenues	1065						21,647	(21,647)	(36,047)	(30,990)	(39.9)	16.3
Swimming Lake	1066	-	-	-	184,700	184,700		184,700	67,850	20,250	172.2	235.1
Revenues	1066						18,000	(18,000)	(3,671)	(2,100)	390.3	100.0
Recreation Trails	1067	-	-	-	61,753	61,753		61,753	46,884	47,079	31.7	(0.4)
Revenues	1067						33,400	(33,400)	(32,000)	(30,000)	4.4	6.7
Boat Landings	1068	-	-	-	120,000	120,000		120,000	116,400	119,020	3.1	(2.2)
Revenues	1068						-	-	-	-	0.0	0.0
Exhibition Site	1069	-	-	-	296,010	296,010		296,010	297,618	365,398	(0.5)	(18.5)
Revenues	1069						209,800	(209,800)	(220,000)	(237,500)	(4.6)	(7.4)
Boat Launch	1070	17,528	-	75,000	99,860	192,388		192,388	157,760	160,319	21.9	(1.6)
Revenues	1070						156,000	(156,000)	(144,000)	(141,000)	8.3	2.1
<b>Grand Totals</b>		<u>627,055</u>	<u>1,810</u>	<u>158,000</u>	<u>955,291</u>	<u>1,742,156</u>	<u>438,847</u>	<u>1,303,309</u>	<u>1,263,463</u>	<u>1,225,141</u>	3.2	3.1
Back out boat launch								(36,388)	(13,760)	(19,319)	164.4	(28.8)
Adjusted Levy								<u>1,266,921</u>	<u>1,249,703</u>	<u>1,205,822</u>	1.4	3.6

## SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
<b>PLANNING &amp; ENVIRONMENT</b>				
Register of Deeds	\$ 812,600	\$ 523,470	\$ -	\$ (289,130)
Planning	250,170	976,764	-	726,594
Property Lister	600	157,389	-	156,789
Land Records Modernization	222,175	162,168	60,007	-
Land & Water Conservation	361,343	837,809	-	476,466
	<u>\$ 1,646,888</u>	<u>\$ 2,657,600</u>	<u>\$ 60,007</u>	<u>\$ 1,070,719</u>

# REGISTER OF DEEDS

General Fund – Organization: 1080  
2015 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.

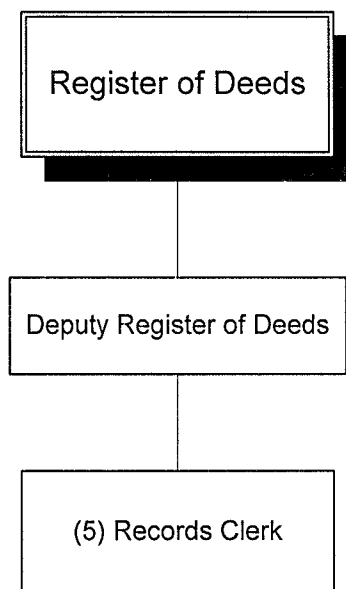
**VITAL RECORDS:** Index all vital records including births, deaths, marriages and military discharges, and issue certified copies of these records.

**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.

**INTER-DEPARTMENTAL SERVICES:** Share resources with other departments.

**PRESERVATION:** Preserve information contained in old record books through filming, scanning, and back indexing. Maintain replication servers off-site to enable recovery of documents in the event of a disaster.

# REGISTER OF DEEDS



# REGISTER OF DEEDS

General Fund – Organization: 1080  
2015 BUDGET NARRATIVE

DEPARTMENT HEAD: Julie Pagel  
LOCATION: Winnebago County Courthouse  
415 Jackson Street  
Oshkosh, WI 54901

TELEPHONE: 236-4887

## 2014 ACCOMPLISHMENTS:

1. Completed the download of Land Record Volumes A through 444, and the Grantor/Grantee Index books into the database. These records date from 1845 to 1935 and are now viewable on-line for staff, public workstations, and to our off-site, on-line contract customers. This latest data conversion almost entirely completes the preservation of the paper records in the Register of Deeds Office.
2. Started planning for the final scanning and downloading of remaining paper documents.
3. Completed the Social Security Redaction project which involved viewing over 3.3 million pages and redacting the SSNs found over the last four years. This project was fully funded through a \$5.00 fee added to the recording fees in 2010. The \$5.00 will be turned over to the State of Wisconsin for use in developing a statewide broadband mapping system in 2015.
4. Continued back indexing of land records for more comprehensive on-line access and ease in searching. Currently fully indexed back through 1986 to the present.
5. Filed approximately 7,500 new vital records and recorded approximately 30,000 new land record documents.
6. Successfully completed the filing procedure of death records into the State Vital Records System, as mandated by federal law.
7. Julie Pagel represented Winnebago County and the Wisconsin Register of Deeds Association as President of WRDA.

## 2015 GOALS & OBJECTIVES:

1. Continue back-indexing of land record documents to improve public access and ensure historical preservation.
2. Continue to promote on-line land record access and Property Fraud Alert.
3. Maintain daily indexing of all records in a timely, accurate manner to provide the most up-to-date data possible for customers and constituents.
4. Ensure that the Register of Deeds operates according to statutory responsibilities.
5. Ensure that any legislation affecting the office is monitored and proactively addressed.

# REGISTER OF DEEDS

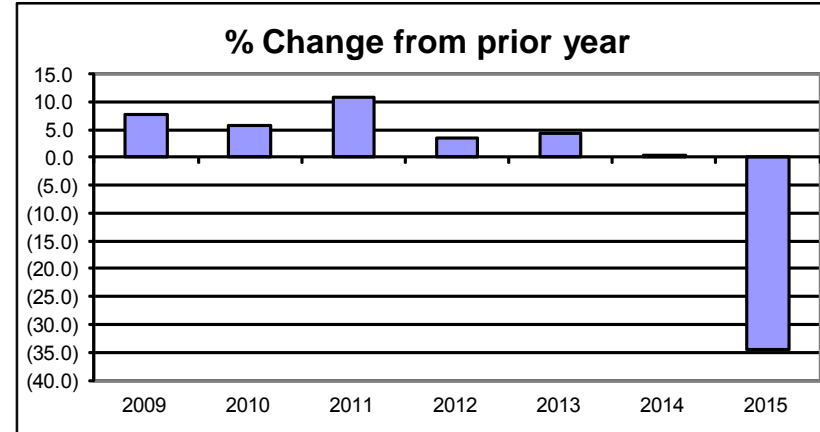
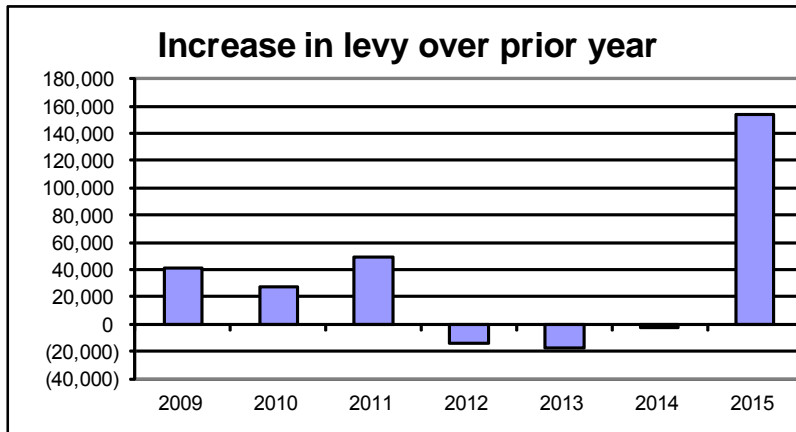
## 2015 BUDGET NARRATIVE HIGHLIGHTS

### DEPARTMENT STAFFING:

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Full Time	8	8	8	8	8	8	7	7	7	7
Part Time	0	0	0	0	0	0	0	0	0	0
Total	8	8	8	8	8	8	7	7	7	7

There are no changes in the department staffing for 2015.

**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 2015 is projected to be \$289,130, a decrease of \$153,178 or 34.5% under 2014. This decrease translates into an overall increase in total County tax levy.



## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Register of Deeds

Account	Amount	Description
<b>Significant changes from 2014</b>		
<b>Tax Levy 2014</b>	<b>\$ (442,308)</b>	
<b>Revenue Changes - impact on levy:</b>		
Transfer Tax	(20,000)	Increase according to projected increase in transfer taxes, higher than expected in 2014 and will continue to increase in 2015.
Forms Copies Etc.	25,000	Decrease due to the reduction in copies ordered based on an overall decrease in recorded documents.
Recording Fees	142,500	Decrease due to an unexpected drop in recorded documents. Budgeted 37,000 docs in 2014 and on pace to only have 25,000 docs. Projecting 27,500 docs for 2015.
Recording Fees - Redaction	185,000	Decrease due to the Redaction fees no longer being utilized in the department.
<b>Expense Changes - impact on levy:</b>		
Postage & Box Rent	(2,000)	Decrease based on reduced mailing costs due to an increase in electronic recording.
Professional Services	(127,270)	Total change is made up of a reduction in redaction costs of \$185,000, partially offset by an increase in costs of off site storage on an outside server (as backup) \$57,730.
Microfilming Services	(42,000)	Decrease in recording fees, unable to continue back indexing of land records.
<b>Other small changes</b>	<b>(8,052)</b>	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Tax Levy 2015</b>	<b>\$ (289,130)</b>	

## Financial Summary Register of Deeds

<b>Items</b>	<b>2014 8-Month Actual</b>	<b>2014 12-Month Estimate</b>	<b>2014 Adopted Budget</b>	<b>2014 Adjusted Budget</b>	<b>2015 Adopted Budget</b>
Total Revenues	653,749	892,100	1,145,100	1,145,100	812,600
Labor	284,191	440,328	441,528	441,528	437,044
Travel	1,913	2,624	2,899	2,899	2,624
Capital	-	-	-	-	-
Other Expenditures	130,739	197,213	258,365	258,365	83,802
Total Expenditures	416,843	640,165	702,792	702,792	523,470
Levy			(442,308)	(442,308)	(289,130)

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>080 - Register of Deeds</b>									
<b>Revenue</b>									
<b>Taxes:</b>									
Transfer Tax	41003	235,575	255,800	291,737	250,000	270,000	270,000	270,000	8.00%
<b>Taxes Subtotal:</b>		<b>235,575</b>	<b>255,800</b>	<b>291,737</b>	<b>250,000</b>	<b>270,000</b>	<b>270,000</b>	<b>270,000</b>	<b>8.00%</b>
<b>Public Services:</b>									
Other Fees	45002	55,689	56,304	61,085	65,000	65,000	65,000	65,000	0.00%
Forms Copies Etc	45003	88,298	75,244	69,981	90,000	65,000	65,000	65,000	-27.78%
Recording Fees	45010	542,177	668,716	559,988	555,000	412,500	412,500	412,500	-25.68%
Redaction Fees	45027	179,134	170,418	152,385	185,000	0	0	0	-100.00%
<b>Public Services Subtotal:</b>		<b>865,298</b>	<b>970,681</b>	<b>843,440</b>	<b>895,000</b>	<b>542,500</b>	<b>542,500</b>	<b>542,500</b>	<b>-39.39%</b>
<b>Interfund Revenue:</b>									
Recording Fees	65010	358	0	0	100	100	100	100	0.00%
<b>Interfund Revenue Subtotal:</b>		<b>358</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>0.00%</b>
<b>Total Operating Revenue:</b>		<b>1,101,231</b>	<b>1,226,481</b>	<b>1,135,177</b>	<b>1,145,100</b>	<b>812,600</b>	<b>812,600</b>	<b>812,600</b>	<b>-29.04%</b>
<b>Revenue Total:</b>		<b>1,101,231</b>	<b>1,226,481</b>	<b>1,135,177</b>	<b>1,145,100</b>	<b>812,600</b>	<b>812,600</b>	<b>812,600</b>	<b>-29.04%</b>
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	273,547	273,077	282,281	284,559	286,185	286,185	286,185	0.57%
Overtime	51105	36	0	0	200	0	0	0	-100.00%
Comp Time	51108	0	3,658	507	2,000	2,000	2,000	2,000	0.00%
<b>Wages Subtotal:</b>		<b>273,583</b>	<b>276,735</b>	<b>282,787</b>	<b>286,759</b>	<b>288,185</b>	<b>288,185</b>	<b>288,185</b>	<b>0.50%</b>

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>080 - Register of Deeds</b>									
<b>Fringes Benefits:</b>									
FICA Medicare	51200	157,940	19,829	20,444	20,436	21,893	21,893	21,893	7.13%
Health Insurance	51201	0	102,628	100,125	105,957	98,394	98,394	98,394	-7.14%
Dental Insurance	51202	0	5,706	6,173	5,858	6,871	6,871	6,871	17.29%
Workers Compensation	51203	0	819	967	257	246	246	246	-4.28%
WI Retirement	51206	0	14,544	18,905	20,384	19,995	19,995	19,995	-1.91%
Fringe Benefits Other	51207	0	4,094	1,746	1,877	1,460	1,460	1,460	-22.22%
<b>Fringes Benefits Subtotal:</b>		<b>157,940</b>	<b>147,620</b>	<b>148,360</b>	<b>154,769</b>	<b>148,859</b>	<b>148,859</b>	<b>148,859</b>	<b>-3.82%</b>
<b>Total Labor:</b>		<b>431,523</b>	<b>424,355</b>	<b>431,147</b>	<b>441,528</b>	<b>437,044</b>	<b>437,044</b>	<b>437,044</b>	<b>-1.02%</b>
<b>Travel:</b>									
Registration Tuition	52001	200	300	300	575	300	300	300	-47.83%
Automobile Allowance	52002	1,023	932	1,344	1,400	1,400	1,400	1,400	0.00%
Lodging	52006	890	781	627	924	924	924	924	0.00%
<b>Travel Subtotal:</b>		<b>2,112</b>	<b>2,013</b>	<b>2,270</b>	<b>2,899</b>	<b>2,624</b>	<b>2,624</b>	<b>2,624</b>	<b>-9.49%</b>
<b>Total Travel:</b>		<b>2,112</b>	<b>2,013</b>	<b>2,270</b>	<b>2,899</b>	<b>2,624</b>	<b>2,624</b>	<b>2,624</b>	<b>-9.49%</b>
<b>Office:</b>									
Office Supplies	53000	1,637	1,399	1,240	1,600	1,600	1,600	1,600	0.00%
Stationery and Forms	53001	2,435	1,521	4,328	1,500	1,500	1,500	1,500	0.00%
Printing Supplies	53002	1,123	394	317	1,000	1,000	1,000	1,000	0.00%
Postage and Box Rent	53004	4	3	4	20	20	20	20	0.00%
Computer Supplies	53005	0	342	378	400	400	400	400	0.00%
Telephone	53008	1,170	484	406	1,000	700	700	700	-30.00%
Long Distance	53011	0	0	0	0	0	0	0	0.00%
Voice and Data Cabling	53014	301	0	0	0	0	0	0	0.00%
<b>Office Subtotal:</b>		<b>6,671</b>	<b>4,144</b>	<b>6,672</b>	<b>5,520</b>	<b>5,220</b>	<b>5,220</b>	<b>5,220</b>	<b>-5.43%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>080 - Register of Deeds</b>									
<b>Operating:</b>									
Subscriptions	53501	0	120	80	120	120	120	120	0.00%
Membership Dues	53502	100	100	100	100	100	100	100	0.00%
Small Equipment	53522	350	3,689	0	2,400	0	0	0	-100.00%
Other Miscellaneous	53568	51,999	79	1	50	50	50	50	0.00%
Print Duplicate	73003	3,075	2,848	2,580	2,000	2,000	2,000	2,000	0.00%
Postage and Box Rent	73004	9,110	10,746	10,472	9,500	7,000	7,000	7,000	-26.32%
<b>Operating Subtotal:</b>		<b>64,633</b>	<b>17,583</b>	<b>13,233</b>	<b>14,170</b>	<b>9,270</b>	<b>9,270</b>	<b>9,270</b>	<b>-34.58%</b>
<b>Repairs &amp; Maint:</b>									
Maintenance Equipment	54022	214	569	388	500	500	500	500	0.00%
Equipment Repairs	54029	3,123	3,176	3,494	4,000	4,000	4,000	4,000	0.00%
Equipment Repairs	74029	594	594	990	825	750	750	750	-9.09%
<b>Repairs &amp; Maint Subtotal:</b>		<b>3,931</b>	<b>4,338</b>	<b>4,872</b>	<b>5,325</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>	<b>-1.41%</b>
<b>Contractual Services:</b>									
Professional Service	55014	195,280	180,611	159,373	189,000	11,730	61,730	61,730	-67.34%
Microfilming Services	55017	0	0	39,202	42,000	0	0	0	-100.00%
<b>Contractual Services Subtotal:</b>		<b>195,280</b>	<b>180,611</b>	<b>198,575</b>	<b>231,000</b>	<b>11,730</b>	<b>61,730</b>	<b>61,730</b>	<b>-73.28%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	76000	1,440	1,836	2,352	2,350	2,332	2,332	2,332	-0.77%
<b>Insurance Expenses Subtotal:</b>		<b>1,440</b>	<b>1,836</b>	<b>2,352</b>	<b>2,350</b>	<b>2,332</b>	<b>2,332</b>	<b>2,332</b>	<b>-0.77%</b>
<b>Total Other Operating:</b>		<b>271,956</b>	<b>208,512</b>	<b>225,704</b>	<b>258,365</b>	<b>33,802</b>	<b>83,802</b>	<b>83,802</b>	<b>-67.56%</b>
<b>Expense Total:</b>		<b>705,592</b>	<b>634,880</b>	<b>659,121</b>	<b>702,792</b>	<b>473,470</b>	<b>523,470</b>	<b>523,470</b>	<b>-25.52%</b>
<b>Register of Deeds Net/(Levy):</b>		<b>395,639</b>	<b>591,601</b>	<b>476,055</b>	<b>442,308</b>	<b>339,130</b>	<b>289,130</b>	<b>289,130</b>	<b>-34.63%</b>

# PLANNING

General Fund – Organization: 1086 to 1089  
2015 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.

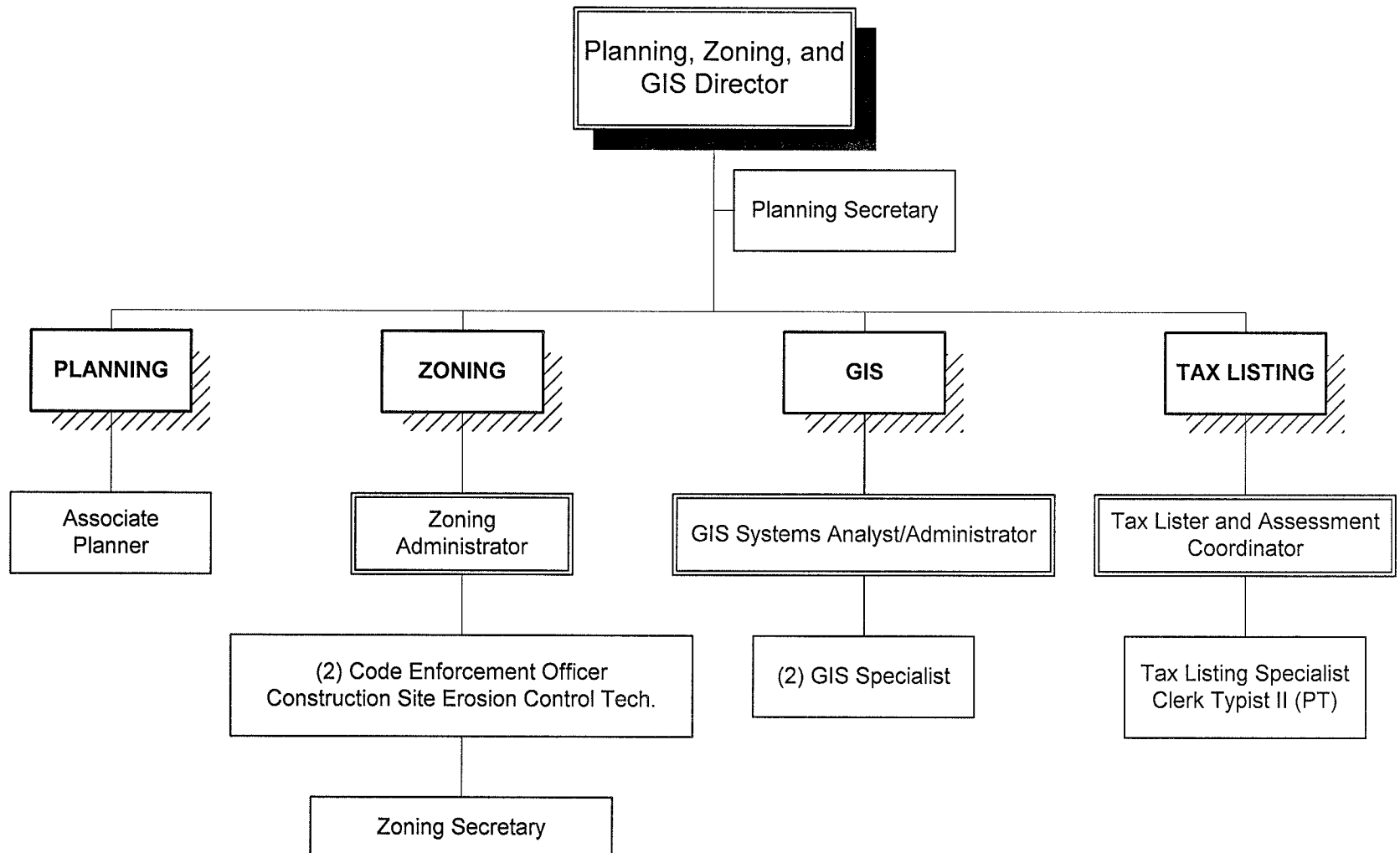
GEOGRAPHIC INFORMATION SYSTEM (GIS) To maintain the GIS database and provide data to all users.

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  
2015 BUDGET NARRATIVE

DEPARTMENT HEAD: Jerry Bougie  
LOCATION: Winnebago County  
112 Otter Avenue  
Oshkosh, WI 54901

Telephone: 232-3340

## 2014 ACCOMPLISHMENTS:

1. Began state mandated 10-year update to County Comprehensive Plan. Formed and met with Steering Committee representing local units of government to guide project.
2. Microfiche conversion of survey records.
3. WINGS website redesigned to make it more accessible, user-friendly, and informative (Tax Parcel Viewer).
4. Public geo-portal created that enables discovery and use of geospatial resources including datasets, rasters, and Web services.
5. LiDAR (Light infrared Detection and Ranging) acquisition to improve future GIS land data accuracies.
6. FoxComm CAD (Computer Aided Dispatch) upgrade completed and on-going assistance on the User Technical Committee.
7. Successfully notified approximately 1800 owners with private onsite wastewater treatment systems (septic systems) of the requirement to have their septic tanks pumped out and inspected by a licensed pumper. Full compliance with the septic system maintenance program was achieved.
8. Zoning staff successfully trained with and utilized the Winnebago Integrated Land Development System (WILDS) program to run the public HearingTrak and sanitary PermitTrak. Staff worked with IS on modifying programs as needed.
9. Zoning staff provided research and documentation to the county's attorney's defending the constitutionality of the Winnebago County Town/County Zoning Ordinance (adult entertainment section and conditional use process). The case had been in federal court since 2007 and was recently ruled in favor of Winnebago County in a summary judgment.
10. Provided Economic Development Staffing Support for the Industrial Development Board and assisted the Board with economic development funding and staffing support for Local Communities and Regional Economic Development entities.
11. Streamlined work processes in the Property Lister's Office and strived to improve communication and service to the public.

## **2015 GOALS & OBJECTIVES:**

- 1. Support development of a zoning management suite for Winnebago Integrated Land Development System (WILDS).**
  - a. Provide automation of the workflow process of permit application, creation, inspection, and maintenance of various permit types.**
  - b. Public can easily apply permits on-line, obtain permits on projects requiring no review or obtain permits after review and approval, check project status, and request inspections.**
  - c. Centralized records will provide all staff members and public access to streamline the permitting process.**
- 2. Increase discovery and access to County geospatial resources to improve service delivery and reduce costs.**
  - a. Develop and operate enterprise mapping data, geospatial applications, and Web services that enhance the utility, reduce the cost, and expand the interoperability of County IT systems.**
  - b. Develop and design web site to support County Comprehensive Planning initiative.**
- 3. Sustain and improve GIS coordination and partnerships in the County, the region, and the state.**
  - a. Engage in more private-public partnerships, for geospatial data access and services to improve efficiencies and eliminate duplication.**
  - b. Collaborate with other units of government.**
- 4. Continue with microfiche conversion of survey records and property records for online access.**
- 5. Send out septic system maintenance notices for the second year of the 3 year cycle to approximately 1800 residents.**
- 6. Continue to participate in Community Rating System Insurance program resulting in continued reduction in flood insurance premiums for residents of unincorporated areas of the County. Monitoring and reporting local flooding events is imperative to participate in the program.**
- 7. Zoning staff will train with and utilize the Zoning Department's WILDS project designed to electronically track all tasks associated with the zoning permit TRAK. All necessary forms will be auto-filled from a data base and stored electronically. The WILDS project will result in more efficiency within the department.**
- 8. Continue with state mandated 10-year Comprehensive Plan update with the assistance of Steering Committee and Local Units of Government on formulating the updated Plan.**
- 9. Continue ongoing staffing support and point of contact for the County Industrial Development Board and working with local communities and economic development groups via funding and staffing support.**
- 10. Begin updating the County Stormwater and Subdivision Ordinances.**
- 11. Provide quality Property Listing services to the general public and development community.**

# PLANNING & ZONING

## 2015 BUDGET NARRATIVE HIGHLIGHTS

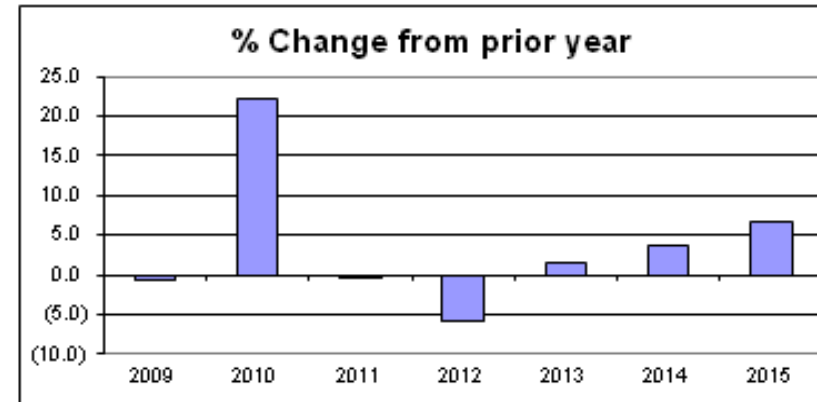
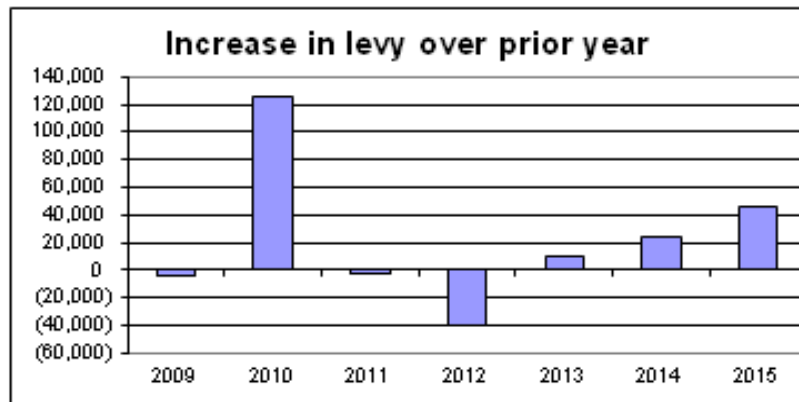
**NOTE:** This section contains Planning, Zoning, Geographic Information Systems (GIS), and Property Lister. All of these areas report to the County Planner. The financial information for Planning **excludes** the Property Lister from the totals. The Property Lister data is shown separately because it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

### DEPARTMENT STAFFING (including Property Lister):

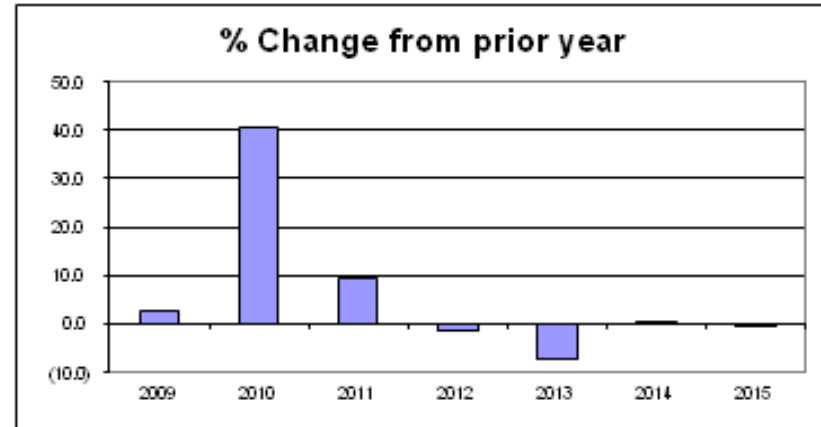
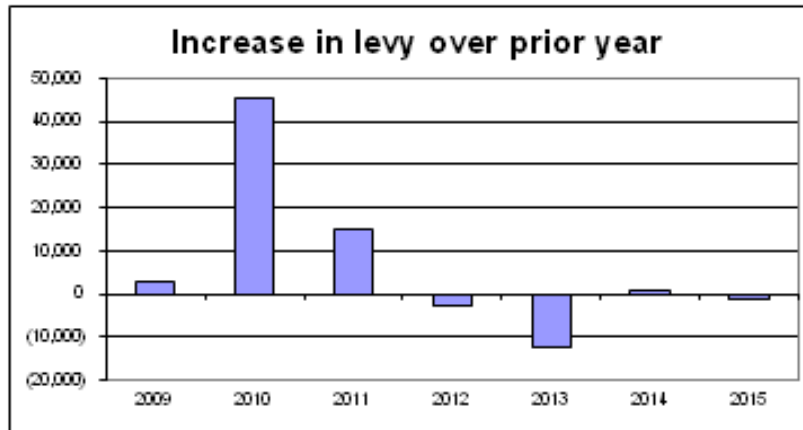
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Full Time	16	16	16	14	14	13	12	13	13	13
Part Time	0	0	0	2	2	2	2	1	1	1
Total	16	16	16	16	16	15	14	14	14	14

During 2014 there is a reduction of one Account Clerk I and an addition of one Tax Listing Specialist. There is no change to the department staffing table for 2015.

**COUNTY LEVY PLANNING DEPT (EXCLUDING PROPERTY LISTER):** The tax levy for 2015 is \$726,594, an increase of \$45,989 or 6.8% over 2014.



**LEVY FOR PROPERTY LISTER:** The net tax levy for 2015 for this function is \$156,789, a decrease of \$1,176, or 0.7% under 2014. 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 2014 ADOPTED - Planning, Zoning & GIS

Account	Amount	Description
<b>Significant changes from 2014</b>		
<b>Tax Levy 2014</b>	<b>\$ 680,605</b>	
<b>Revenue Changes - impact on levy:</b>		
Other Grantor Agencies	5,000	Decrease due to fewer anticipated applicants for Wisconsin Fund.
Other Transfers In	10,000	Decrease based on the offset from Land Records for GIS expenses not available in 2015.
<b>Expense Changes - impact on levy</b>		
FICA Medicare	3,051	Increase based on increase in regular pay and comp time, which fall under a 5% increase overall.
Operating Grants	(5,000)	Decrease due to fewer anticipated applicants for Wisconsin Fund.
Other Contracted Services	30,000	Increase to add a scanning project.
<b>Other small changes</b>	<b>2,938</b>	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Tax Levy 2015</b>	<b>\$ 726,594</b>	

**Financial Summary**  
**Planning (Excludes Property Lister)**

<b>Items</b>	<b>2014 8-Month Actual</b>	<b>2014 12-Month Estimate</b>	<b>2014 Adopted Budget</b>	<b>2014 Adjusted Budget</b>	<b>2015 Adopted Budget</b>
Total Revenues	172,590	246,403	254,760	254,760	250,170
Labor	568,573	879,824	873,922	873,922	893,088
Travel	2,124	4,285	4,495	4,495	4,230
Capital	-	-	-	-	-
Other Expenditures	19,743	46,571	56,948	56,948	79,446
Total Expenditures	590,440	930,680	935,365	935,365	976,764
Levy			680,605	680,605	726,594

# **Winnebago County** **Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>086 - Planning</b>									
<b>Revenue</b>									
<b>Intergov Rev:</b>									
Other Grantor Agencies	42019	17,491	7,830	3,608	15,000	10,000	10,000	10,000	-33.33%
<b>Intergov Rev Subtotal:</b>		<b>17,491</b>	<b>7,830</b>	<b>3,608</b>	<b>15,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-33.33%</b>
<b>Licenses:</b>									
Zoning Permits	44006	59,950	66,510	54,943	41,580	44,500	44,500	44,500	7.02%
Sanitation Permits	44007	50,705	49,815	48,620	50,000	50,000	50,000	50,000	0.00%
Storm Water Permits	44008	9,232	14,747	54,768	43,380	46,000	46,000	46,000	6.04%
<b>Licenses Subtotal:</b>		<b>119,887</b>	<b>131,072</b>	<b>158,330</b>	<b>134,960</b>	<b>140,500</b>	<b>140,500</b>	<b>140,500</b>	<b>4.10%</b>
<b>Fines and Permits:</b>									
County Fines	44100	2,443	2,138	4,398	2,500	3,200	3,200	3,200	28.00%
<b>Fines and Permits Subtotal:</b>		<b>2,443</b>	<b>2,138</b>	<b>4,398</b>	<b>2,500</b>	<b>3,200</b>	<b>3,200</b>	<b>3,200</b>	<b>28.00%</b>
<b>Public Services:</b>									
Forms Copies Etc	45003	20,384	20,970	21,037	19,040	21,185	21,185	21,185	11.27%
Zoning Fees	45012	32,920	42,065	24,566	26,960	26,485	26,485	26,485	-1.76%
Inspection Fees	45021	48,646	47,495	48,100	46,000	48,500	48,500	48,500	5.43%
<b>Public Services Subtotal:</b>		<b>101,950</b>	<b>110,530</b>	<b>93,704</b>	<b>92,000</b>	<b>96,170</b>	<b>96,170</b>	<b>96,170</b>	<b>4.53%</b>
<b>Interfund Revenue:</b>									
DP Services	65085	105	0	0	300	300	300	300	0.00%
<b>Interfund Revenue Subtotal:</b>		<b>105</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>0.00%</b>
<b>Total Operating Revenue:</b>		<b>241,876</b>	<b>251,570</b>	<b>260,040</b>	<b>244,760</b>	<b>250,170</b>	<b>250,170</b>	<b>250,170</b>	<b>2.21%</b>
<b>Transfers In:</b>									
Other Transfers In	49501	37,000	20,000	22,500	10,000	0	0	0	-100.00%
<b>Transfers In Subtotal:</b>		<b>37,000</b>	<b>20,000</b>	<b>22,500</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>
<b>Total Non-Operating Revenue:</b>		<b>37,000</b>	<b>20,000</b>	<b>22,500</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>
<b>Revenue Total:</b>		<b>278,876</b>	<b>271,570</b>	<b>282,540</b>	<b>254,760</b>	<b>250,170</b>	<b>250,170</b>	<b>250,170</b>	<b>-1.80%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>086 - Planning</b>									
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	567,206	578,739	603,991	624,246	639,340	639,340	639,340	2.42%
Overtime	51105	387	354	28	75	0	0	0	-100.00%
Comp Time	51108	0	2,133	1,778	900	1,025	1,025	1,025	13.89%
<b>Wages Subtotal:</b>		<b>567,593</b>	<b>581,226</b>	<b>605,797</b>	<b>625,221</b>	<b>640,365</b>	<b>640,365</b>	<b>640,365</b>	<b>2.42%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	241,631	42,406	44,877	45,937	48,988	48,988	48,988	6.64%
Health Insurance	51201	0	135,509	135,902	144,774	145,527	145,527	145,527	0.52%
Dental Insurance	51202	0	9,158	9,850	10,010	10,481	10,481	10,481	4.71%
Workers Compensation	51203	0	2,057	3,042	935	922	922	922	-1.39%
WI Retirement	51206	0	34,021	40,173	43,576	43,544	43,544	43,544	-0.07%
Fringe Benefits Other	51207	0	3,200	3,419	3,469	3,261	3,261	3,261	-6.00%
<b>Fringes Benefits Subtotal:</b>		<b>241,631</b>	<b>226,351</b>	<b>237,263</b>	<b>248,701</b>	<b>252,723</b>	<b>252,723</b>	<b>252,723</b>	<b>1.62%</b>
<b>Total Labor:</b>		<b>809,224</b>	<b>807,577</b>	<b>843,061</b>	<b>873,922</b>	<b>893,088</b>	<b>893,088</b>	<b>893,088</b>	<b>2.19%</b>
<b>Travel:</b>									
Registration Tuition	52001	950	3,410	970	1,405	1,400	1,400	1,400	-0.36%
Automobile Allowance	52002	1,180	771	828	925	900	900	900	-2.70%
Vehicle Lease	52003	765	953	633	1,080	950	950	950	-12.04%
Meals	52005	0	0	79	255	200	200	200	-21.57%
Lodging	52006	280	189	455	650	600	600	600	-7.69%
Other Travel Exp	52007	39	4	15	75	75	75	75	0.00%
Taxable Meals	52008	110	19	69	105	105	105	105	0.00%
<b>Travel Subtotal:</b>		<b>3,325</b>	<b>5,346</b>	<b>3,049</b>	<b>4,495</b>	<b>4,230</b>	<b>4,230</b>	<b>4,230</b>	<b>-5.90%</b>
<b>Total Travel:</b>		<b>3,325</b>	<b>5,346</b>	<b>3,049</b>	<b>4,495</b>	<b>4,230</b>	<b>4,230</b>	<b>4,230</b>	<b>-5.90%</b>
<b>Office:</b>									
Office Supplies	53000	2,463	2,835	2,762	2,850	2,675	2,675	2,675	-6.14%
Stationery and Forms	53001	465	303	271	400	325	325	325	-18.75%
Printing Supplies	53002	498	418	543	575	575	575	575	0.00%

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>086 - Planning</b>									
Print Duplicate	53003	0	0	166	50	75	75	75	50.00%
Postage and Box Rent	53004	3	9	1	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	5,757	2,792	2,663	4,050	2,250	2,250	2,250	-44.44%
Telephone Supplies	53009	0	55	0	75	25	25	25	-66.67%
Wireless	53012	123	195	153	200	150	150	150	-25.00%
<b>Office Subtotal:</b>		<b>9,309</b>	<b>6,607</b>	<b>6,559</b>	<b>8,375</b>	<b>6,250</b>	<b>6,250</b>	<b>6,250</b>	<b>-25.37%</b>
<b>Operating:</b>									
Subscriptions	53501	484	322	338	515	465	465	465	-9.71%
Membership Dues	53502	1,428	1,100	1,885	2,050	2,350	2,350	2,350	14.63%
Publish Legal Notices	53503	3,130	3,187	3,346	4,100	3,600	3,600	3,600	-12.20%
Small Equipment	53522	179	276	102	550	375	375	375	-31.82%
Legal Fees	53530	4,954	66	0	300	300	300	300	0.00%
Operating Licenses Fees	53553	79	173	382	380	0	0	0	-100.00%
Operating Grants	53565	16,501	7,830	0	15,000	10,000	10,000	10,000	-33.33%
Print Duplicate	73003	5,092	4,634	4,276	2,650	2,950	2,950	2,950	11.32%
Postage and Box Rent	73004	5,013	4,506	4,682	4,330	4,475	4,475	4,475	3.35%
Motor Fuel	73548	2,242	2,490	2,728	2,200	2,100	2,100	2,100	-4.55%
<b>Operating Subtotal:</b>		<b>39,101</b>	<b>24,584</b>	<b>17,737</b>	<b>32,075</b>	<b>26,615</b>	<b>26,615</b>	<b>26,615</b>	<b>-17.02%</b>
<b>Repairs &amp; Maint:</b>									
Maintenance Grounds	54021	0	0	0	25	25	25	25	0.00%
Maintenance Equipment	54022	1,095	2,897	2,007	1,655	2,075	2,075	2,075	25.38%
Equipment Repairs	54029	0	0	0	400	200	200	200	-50.00%
Maintenance Vehicles	74023	874	268	1,707	0	1,600	1,600	1,600	100.00%
Equipment Repairs	74029	1,056	1,056	1,122	1,122	1,023	1,023	1,023	-8.82%
<b>Repairs &amp; Maint Subtotal:</b>		<b>3,025</b>	<b>4,222</b>	<b>4,836</b>	<b>4,202</b>	<b>4,923</b>	<b>4,923</b>	<b>4,923</b>	<b>17.16%</b>
<b>Contractual Services:</b>									
Vehicle Repairs	55005	63	121	57	1,450	400	400	400	-72.41%
Transcription Services	55009	2,426	2,350	2,475	2,500	2,650	2,650	2,650	6.00%
Other Contract Serv	55030	0	0	0	0	0	30,000	30,000	100.00%
Other Contract Services	75030	3,602	4,110	3,001	3,000	3,100	3,100	3,100	3.33%
<b>Contractual Services Subtotal:</b>		<b>6,091</b>	<b>6,581</b>	<b>5,534</b>	<b>6,950</b>	<b>6,150</b>	<b>36,150</b>	<b>36,150</b>	<b>420.14%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>086 - Planning</b>									
<b>Insurance Expenses:</b>									
Prop Liab Insurance	76000	7,104	6,876	6,012	5,346	5,508	5,508	5,508	3.03%
<b>Insurance Expenses Subtotal:</b>		<b>7,104</b>	<b>6,876</b>	<b>6,012</b>	<b>5,346</b>	<b>5,508</b>	<b>5,508</b>	<b>5,508</b>	<b>3.03%</b>
<b>Total Other Operating:</b>		<b>64,630</b>	<b>48,869</b>	<b>40,678</b>	<b>56,948</b>	<b>49,446</b>	<b>79,446</b>	<b>79,446</b>	<b>39.51%</b>
<b>Expense Total:</b>		<b>877,179</b>	<b>861,792</b>	<b>886,787</b>	<b>935,365</b>	<b>946,764</b>	<b>976,764</b>	<b>976,764</b>	<b>4.43%</b>
<b>Planning Net/(Levy):</b>		<b>(598,303)</b>	<b>(590,222)</b>	<b>(604,248)</b>	<b>(680,605)</b>	<b>(696,594)</b>	<b>(726,594)</b>	<b>(726,594)</b>	<b>6.76%</b>

## PLANNING PROGRAM BUDGETS

NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2015 ADOPTED	2014 ADOPTED	2013 ADOPTED	2015 OVER 2014	2014 OVER 2013
Planning	1086	258,979	1,055	-	9,743	269,777		269,777	263,293	264,549	2.5	(0.5)
Revenues	1086					-	-	-	-	-	N/A	N/A
Zoning	1087	355,248	2,300	-	36,585	394,133		394,133	393,131	380,767	0.3	3.2
Revenues	1087					-	243,545	(243,545)	(237,660)	(224,074)	2.5	6.1
GIS	1088	278,861	875	-	33,118	312,854		312,854	278,941	263,471	12.2	5.9
Revenues	1088					-	6,625	(6,625)	(17,100)	(28,650)	(61.3)	(40.3)
<b>Grand Totals</b>		<u>893,088</u>	<u>4,230</u>	<u>-</u>	<u>79,446</u>	<u>976,764</u>	<u>250,170</u>	<u>726,594</u>	<u>680,605</u>	<u>656,063</u>	<u>7</u>	<u>4</u>

## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Property Lister

Account	Amount	Description
<b>Significant changes from 2014</b>		
<b>Tax Levy 2014</b>	<b>\$ 157,965</b>	
<b>Revenue Changes - impact on levy:</b>		
Non	-	
<b>Expense Changes - impact on levy:</b>		
Regular Pay	(7,042)	Decrease based on staff change, new employee is starting at a lower pay range.
Health Insurance	7,069	Increase based on staff change, prior employee had single health insurance and new employee is taking family insurance.
<b>Other small changes</b>	<b>(1,203)</b>	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Tax Levy 2015</b>	<b>\$ 156,789</b>	

## Financial Summary Property Lister

<b>Items</b>	<b>2014 8-Month Actual</b>	<b>2014 12-Month Estimate</b>	<b>2014 Adopted Budget</b>	<b>2014 Adjusted Budget</b>	<b>2015 Adopted Budget</b>
Total Revenues	60	350	800	800	600
Labor	77,021	145,945	145,945	145,945	144,900
Travel	-	600	600	600	600
Capital	-	-	-	-	-
Other Expenditures	3,872	12,220	12,220	12,220	11,889
Total Expenditures	80,893	158,765	158,765	158,765	157,389
Levy			157,965	157,965	156,789

# **Winnebago County** **Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>089 - Property Lister</b>									
<b>Revenue</b>									
<b>Public Services:</b>									
Forms Copies Etc	45003	857	605	756	800	600	600	600	-25.00%
<b>Public Services Subtotal:</b>		<b>857</b>	<b>605</b>	<b>756</b>	<b>800</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>-25.00%</b>
<b>Total Operating Revenue:</b>		<b>857</b>	<b>605</b>	<b>756</b>	<b>800</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>-25.00%</b>
<b>Revenue Total:</b>		<b>857</b>	<b>605</b>	<b>756</b>	<b>800</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>-25.00%</b>
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	109,469	110,827	112,982	114,556	107,514	107,514	107,514	-6.15%
<b>Wages Subtotal:</b>		<b>109,469</b>	<b>110,827</b>	<b>112,982</b>	<b>114,556</b>	<b>107,514</b>	<b>107,514</b>	<b>107,514</b>	<b>-6.15%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	34,307	8,178	8,471	8,526	8,225	8,225	8,225	-3.53%
Health Insurance	51201	0	13,494	12,544	13,445	20,514	20,514	20,514	52.58%
Dental Insurance	51202	0	651	657	668	696	696	696	4.19%
Workers Compensation	51203	0	276	360	104	92	92	92	-11.54%
WI Retirement	51206	0	6,542	7,478	7,995	7,311	7,311	7,311	-8.56%
Fringe Benefits Other	51207	0	583	639	651	548	548	548	-15.82%
<b>Fringes Benefits Subtotal:</b>		<b>34,307</b>	<b>29,725</b>	<b>30,148</b>	<b>31,389</b>	<b>37,386</b>	<b>37,386</b>	<b>37,386</b>	<b>19.11%</b>
<b>Total Labor:</b>		<b>143,775</b>	<b>140,552</b>	<b>143,130</b>	<b>145,945</b>	<b>144,900</b>	<b>144,900</b>	<b>144,900</b>	<b>-0.72%</b>
<b>Travel:</b>									
Registration Tuition	52001	0	0	0	100	100	100	100	0.00%
Automobile Allowance	52002	28	0	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%
<b>Travel Subtotal:</b>		<b>28</b>	<b>0</b>	<b>0</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>0.00%</b>
<b>Total Travel:</b>		<b>28</b>	<b>0</b>	<b>0</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>0.00%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>089 - Property Lister</b>									
<b>Office:</b>									
Office Supplies	53000	1,452	195	994	2,000	2,000	2,000	2,000	0.00%
Printing Supplies	53002	271	157	140	300	300	300	300	0.00%
Computer Software	53006	0	40,000	0	0	0	0	0	0.00%
Telephone	53008	517	182	165	600	600	300	300	-50.00%
<b>Office Subtotal:</b>		<b>2,240</b>	<b>40,534</b>	<b>1,299</b>	<b>2,900</b>	<b>2,900</b>	<b>2,600</b>	<b>2,600</b>	<b>-10.34%</b>
<b>Operating:</b>									
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	105	0	0	250	250	250	250	0.00%
Print Duplicate	73003	1,790	1,964	1,906	2,300	2,300	2,300	2,300	0.00%
Postage and Box Rent	73004	45	1	3	100	100	100	100	0.00%
<b>Operating Subtotal:</b>		<b>2,001</b>	<b>2,025</b>	<b>1,968</b>	<b>3,210</b>	<b>3,210</b>	<b>3,210</b>	<b>3,210</b>	<b>0.00%</b>
<b>Repairs &amp; Maint:</b>									
Maintenance Equipment	54022	71	194	131	300	300	300	300	0.00%
Equipment Repairs	74029	198	198	198	132	231	231	231	75.00%
<b>Repairs &amp; Maint Subtotal:</b>		<b>269</b>	<b>392</b>	<b>329</b>	<b>432</b>	<b>531</b>	<b>531</b>	<b>531</b>	<b>22.92%</b>
<b>Contractual Services:</b>									
Data Processing	55013	8,116	18,422	1,324	5,000	5,000	5,000	5,000	0.00%
<b>Contractual Services Subtotal:</b>		<b>8,116</b>	<b>18,422</b>	<b>1,324</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0.00%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	76000	432	492	552	678	548	548	548	-19.17%
<b>Insurance Expenses Subtotal:</b>		<b>432</b>	<b>492</b>	<b>552</b>	<b>678</b>	<b>548</b>	<b>548</b>	<b>548</b>	<b>-19.17%</b>
<b>Total Other Operating:</b>		<b>13,059</b>	<b>61,867</b>	<b>5,473</b>	<b>12,220</b>	<b>12,189</b>	<b>11,889</b>	<b>11,889</b>	<b>-2.71%</b>
<b>Expense Total:</b>		<b>156,862</b>	<b>202,418</b>	<b>148,603</b>	<b>158,765</b>	<b>157,689</b>	<b>157,389</b>	<b>157,389</b>	<b>-0.87%</b>
<b>Property Lister Net/(Levy):</b>		<b>(156,005)</b>	<b>(201,814)</b>	<b>(147,847)</b>	<b>(157,965)</b>	<b>(157,089)</b>	<b>(156,789)</b>	<b>(156,789)</b>	<b>-0.74%</b>

# LAND RECORDS MODERNIZATION FUND

## 2015 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 2014 ADOPTED - Land Records Modernization

Significant changes from 2014	Effect on Budget	Effect on Surplus	Total	
2014 Budgeted Surplus / (Deficit)			\$ (290)	
Significant changes to revenues:				
Account	Incr/(Decr) Revenue			Description
Recording Fees	(76,000)	(76,000)		Decrease based on significant drop in document recordings in the Register of Deeds office.
<b>Total revenue changes</b>	<b>(76,000)</b>			
Significant changes to expenses:				
Account	Incr/(Decr) Expense			Description
Registration Tuition	(4,100)	4,100		Decrease based on finalizing the staff training for the new ARC GIS platform in 2014, these trainings will no longer be needed for 2015.
Data Processing	13,509	(13,509)		Increase in annual software maintenance costs for GIS, Register of Deeds, Property Lister, and Treasurer.
Professional Services	(135,000)	135,000		Decrease in order to delay land records projects due to significant drop in recording revenue in the Register of Deeds office.
Other Transfers Out	(10,000)	10,000		Decrease in the transfer to offset GIS expenses required from 2014 to 2015.
<b>Other small changes</b>	<b>(706)</b>	<b>706</b>		This is a combination of small increases and decreases to revenue and expense accounts.
<b>Total expense changes</b>	<b>(136,297)</b>			
2015 Budgeted Surplus / (Deficit)			\$ 60,007	

## Financial Summary Land Records Modernization

Items	2014 8-Month Actual	2014 12-Month Estimate	2014 Adopted Budget	2014 Adjusted Budget	2015 Adopted Budget
Total Revenues	120,288	202,175	297,350	297,350	222,175
Labor	-	-	-	-	-
Travel	540	750	5,000	5,000	800
Capital	-	-	-	-	-
Other Expenditures	253,993	302,057	292,640	292,640	161,368
Total Expenditures	254,533	302,807	297,640	297,640	162,168
Levy Before Fund Balance Adjustments			290	290	(60,007)
Increase / (Decrease) fund balance			(290)	(290)	60,007
Net Levy After Fund Balance Adjustments			-	-	-

# **Winnebago County** **Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>081 - Land Records Modernization</b>									
<b>Revenue</b>									
<b>Intergov Rev:</b>									
WI Dept of Administration	42002	11,864	18,737	300	0	1,000	1,000	1,000	100.00%
<b>Intergov Rev Subtotal:</b>		<b>11,864</b>	<b>18,737</b>	<b>300</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>100.00%</b>
<b>Public Services:</b>									
Recording Fees	45010	203,196	201,855	179,994	296,000	165,000	165,000	165,000	-44.26%
Recording Fees	45068	28,622	67,318	60,462	0	55,000	55,000	55,000	100.00%
<b>Public Services Subtotal:</b>		<b>231,818</b>	<b>269,173</b>	<b>240,456</b>	<b>296,000</b>	<b>220,000</b>	<b>220,000</b>	<b>220,000</b>	<b>-25.68%</b>
<b>Interfund Revenue:</b>									
Recording Fees	65010	120	0	0	350	350	350	350	0.00%
<b>Interfund Revenue Subtotal:</b>		<b>120</b>	<b>0</b>	<b>0</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>0.00%</b>
<b>Total Operating Revenue:</b>		<b>243,802</b>	<b>287,910</b>	<b>240,756</b>	<b>296,350</b>	<b>221,350</b>	<b>221,350</b>	<b>221,350</b>	<b>-25.31%</b>
<b>Interest:</b>									
Interest Investments	48000	772	566	858	1,000	825	825	825	-17.50%
Investment Mark to Market	48002	0	0	(1,235)	0	0	0	0	0.00%
<b>Interest Subtotal:</b>		<b>772</b>	<b>566</b>	<b>(376)</b>	<b>1,000</b>	<b>825</b>	<b>825</b>	<b>825</b>	<b>-17.50%</b>
<b>Total Non-Operating Revenue:</b>		<b>772</b>	<b>566</b>	<b>(376)</b>	<b>1,000</b>	<b>825</b>	<b>825</b>	<b>825</b>	<b>-17.50%</b>
<b>Revenue Total:</b>		<b>244,573</b>	<b>288,476</b>	<b>240,380</b>	<b>297,350</b>	<b>222,175</b>	<b>222,175</b>	<b>222,175</b>	<b>-25.28%</b>
<b>Expense</b>									
<b>Travel:</b>									
Registration Tuition	52001	0	4,740	5,210	4,500	400	400	400	-91.11%
Automobile Allowance	52002	69	514	175	0	125	125	125	100.00%
Meals	52005	0	220	0	0	50	50	50	100.00%
Lodging	52006	0	830	140	500	200	200	200	-60.00%
Other Travel Exp	52007	0	46	0	0	25	25	25	100.00%
<b>Travel Subtotal:</b>		<b>69</b>	<b>6,349</b>	<b>5,525</b>	<b>5,000</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>-84.00%</b>
<b>Total Travel:</b>		<b>69</b>	<b>6,349</b>	<b>5,525</b>	<b>5,000</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>-84.00%</b>

# **Winnebago County** **Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>081 - Land Records Modernization</b>									
<b>Capital Outlay:</b>									
Equipment	58004	8,033	0	18,489	0	0	0	0	0.00%
<b>Capital Outlay Subtotal:</b>		<b>8,033</b>	<b>0</b>	<b>18,489</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Capital:</b>		<b>8,033</b>	<b>0</b>	<b>18,489</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Office:</b>									
Print Duplicate	53003	0	0	2,323	500	200	200	200	-60.00%
Computer Software	53006	103,990	2,250	65,643	0	500	500	500	100.00%
<b>Office Subtotal:</b>		<b>103,990</b>	<b>2,250</b>	<b>67,966</b>	<b>500</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>40.00%</b>
<b>Operating:</b>									
Membership Dues	53502	0	0	50	0	0	0	0	0.00%
Small Equipment	53522	2,610	0	781	1,500	1,500	1,500	1,500	0.00%
Small Equipment Technology	53580	19,652	1,660	0	0	0	0	0	0.00%
<b>Operating Subtotal:</b>		<b>22,262</b>	<b>1,660</b>	<b>831</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0.00%</b>
<b>Repairs &amp; Maint:</b>									
Equipment Repairs	54029	2,371	2,442	1,551	1,550	1,550	1,550	1,550	0.00%
<b>Repairs &amp; Maint Subtotal:</b>		<b>2,371</b>	<b>2,442</b>	<b>1,551</b>	<b>1,550</b>	<b>1,550</b>	<b>1,550</b>	<b>1,550</b>	<b>0.00%</b>
<b>Contractual Services:</b>									
Grounds Maintenance	55007	484	318	646	400	300	300	300	-25.00%
Data Processing	55013	76,767	68,419	97,461	103,000	116,509	116,509	116,509	13.12%
Professional Service	55014	48,360	137,205	50,000	175,000	40,000	40,000	40,000	-77.14%
<b>Contractual Services Subtotal:</b>		<b>125,611</b>	<b>205,942</b>	<b>148,107</b>	<b>278,400</b>	<b>156,809</b>	<b>156,809</b>	<b>156,809</b>	<b>-43.67%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	76000	456	528	756	690	809	809	809	17.25%
<b>Insurance Expenses Subtotal:</b>		<b>456</b>	<b>528</b>	<b>756</b>	<b>690</b>	<b>809</b>	<b>809</b>	<b>809</b>	<b>17.25%</b>
<b>Total Other Operating:</b>		<b>254,690</b>	<b>212,823</b>	<b>219,212</b>	<b>282,640</b>	<b>161,368</b>	<b>161,368</b>	<b>161,368</b>	<b>-42.91%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>081 - Land Records Modernization</b>									
<b>Transfers Out:</b>									
Other Transfers Out	59501	37,000	20,000	22,500	10,000	0	0	0	-100.00%
<b>Transfers Out Subtotal:</b>		<b>37,000</b>	<b>20,000</b>	<b>22,500</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>
<b>Total Non-Operating Expense:</b>		<b>37,000</b>	<b>20,000</b>	<b>22,500</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>
<b>Expense Total:</b>		<b>299,792</b>	<b>239,172</b>	<b>265,726</b>	<b>297,640</b>	<b>162,168</b>	<b>162,168</b>	<b>162,168</b>	<b>-45.52%</b>
<b>Land Records Modernization Net/(Levy):</b>		<b>(55,219)</b>	<b>49,304</b>	<b>(25,347)</b>	<b>(290)</b>	<b>60,007</b>	<b>60,007</b>	<b>60,007</b>	<b>-20,792.07%</b>
(Increase) / decrease fund balance		0	0	0	290	(60,007)	(60,007)	(60,007)	-20,792.07%
<b>Land Records Modernization Net/(Levy):</b>		<b>(55,219)</b>	<b>49,304</b>	<b>(25,347)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

# LAND & WATER CONSERVATION

General Fund – Organization: 1082  
2015 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.

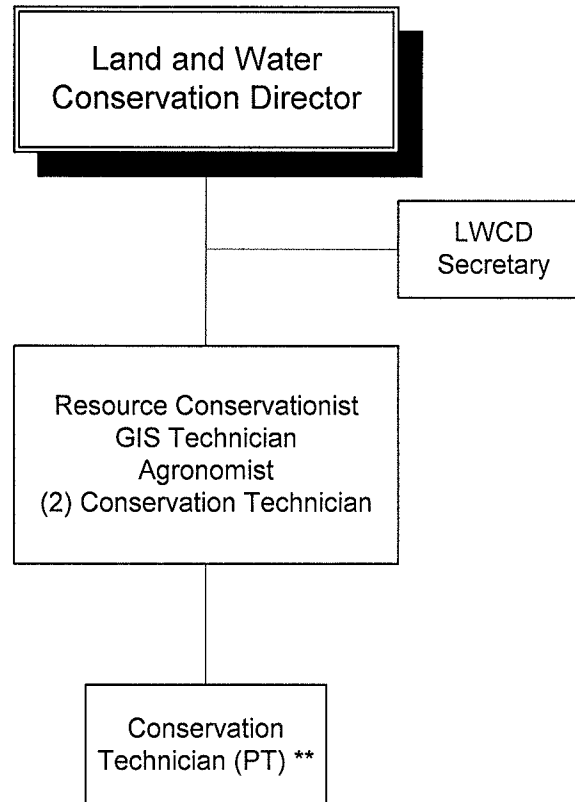
**DESIGN & CONSTRUCTION MANAGEMENT-** Design, cost estimation, layout, and construction oversight services for "best management practices" installed to improve and protect surface and ground water quality; prevent soil erosion; manage stormwater runoff; protect and expand woodland resources; restore 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, \$451,000 for staff support (\$309,000) and cost sharing (\$142,000) to landowners for the installation of pollution abatement and water quality protection practices throughout the county.

**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  
2015 BUDGET NARRATIVE

DEPARTMENT HEAD: Thomas E. Davies  
LOCATION: Winnebago County LWCD  
James P. Coughlin Center  
625 E. County Road Y, Suite 100  
Oshkosh, WI 54901-8131

TELEPHONE: 232-1951

## 2014 ACCOMPLISHMENTS:

1. Technical assistance services provided on approximately 40 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 approximately 900 times for individuals, 150 times for groups and 250 times for units of government.
3. Approximately 40 cost-share contracts with landowners were processed, accounting for approx. \$360,000 in county and state 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 \$500,000 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 80 landowners, affecting 12,898 acres of cropland and providing an estimated \$90,286 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. Completed WDNR MS4 phase two permit requirements for WC.
9. Coordinated and administered the sale of 22,900 trees, 4,600 trees planted with county planters, approximately 80 acres of prairie planted with the county seeder and the sale of related supplies to approx. 32 landowners in Winnebago County.

10. Coordinated, conducted and installed numerous I & E presentations and demonstration projects, newsletter articles, including Conservation Field Days, Ag Performance Standards informational meetings, and LWCD Awareness presentations to Local, State and Federal Agencies, the Media, Private Organizations and Industry. Completed the LWCD Annual Report and distribute to Federal, State, County, Town and Local government/agencies.

#### **2015 GOALS & OBJECTIVES:**

1. Secure \$451,000 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 \$80,000 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 100 Winnebago County 2012 Plat Books generating \$3,400 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

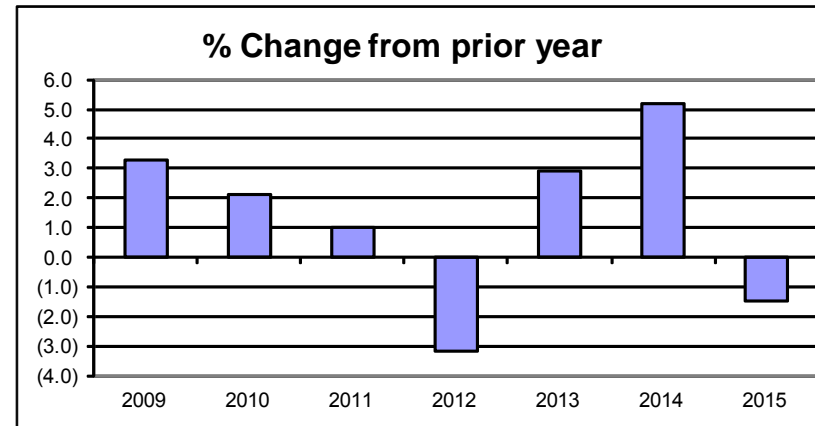
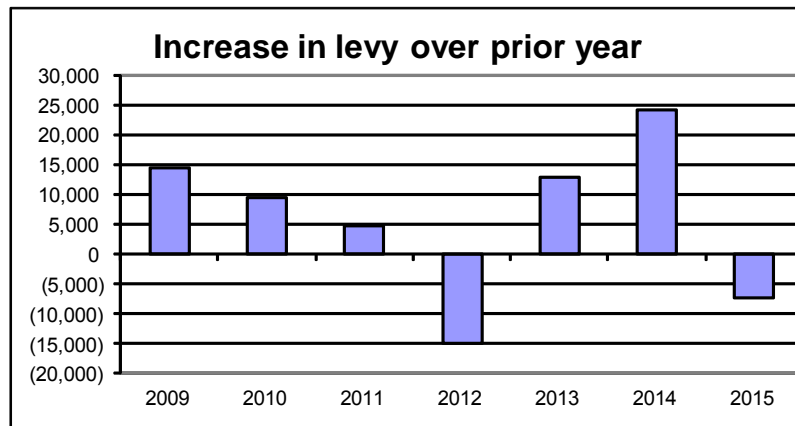
## 2015 BUDGET NARRATIVE HIGHLIGHTS

### DEPARTMENT STAFFING:

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Full Time	7	7	7	7	7	8	8	7	7	7
Part Time	1	1	1	1	1	0	0	0	0	0
Total	8	8	8	8	8	8	8	7	7	7

There is no change in the department staffing table for 2015.

**COUNTY LEVY:** The tax levy for 2015 is \$476,466, a decrease of \$7,217 or 1.5% under 2014.



## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Land & Water Conservation

Account	Amount	Description
<b>Significant changes from 2014</b>		
<b>Tax Levy 2014</b>	<b>\$ 483,683</b>	
<b>Revenue Changes - impact on levy:</b>		
Agri Trade Consumer Protection	38,000	Decrease due to state cost sharing funds being reduced.
WI Natural Resources	3,700	Decrease due to reduced participation in the Wildlife Damage Abatement and Claims Program.
<b>Expense Changes - impact on levy:</b>		
Regular Pay	11,995	Normal increase in wages based on pay proposal for 2015.
Capital - Equipment	(24,500)	Decrease due to no new capital equipment requests for 2015.
Operating Grants	(40,000)	Decrease due to state cost sharing funds being reduced.
Other Contracted Services	(3,200)	Decrease due to reduced participation in the Wildlife Damage Abatement and Claims Program.
<b>Other small changes</b>	<b>6,788</b>	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Tax Levy 2015</b>	<b>\$ 476,466</b>	

## Financial Summary Land & Water Conservation

<b>Items</b>	<b>2014 8-Month Actual</b>	<b>2014 12-Month Estimate</b>	<b>2014 Adopted Budget</b>	<b>2014 Adjusted Budget</b>	<b>2015 Adopted Budget</b>
Total Revenues	178,944	422,826	405,427	556,593	361,343
Labor	345,647	528,084	528,084	528,084	543,296
Travel	1,944	4,930	4,150	4,350	4,750
Capital	24,500	24,500	24,500	24,500	-
Other Expenditures	99,905	401,286	332,276	542,659	289,763
Total Expenditures	471,996	958,800	889,010	1,099,593	837,809
Levy			483,583	543,000	476,466

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>082 - Land and Water Conservation</b>									
<b>Revenue</b>									
<b>Intergov Rev:</b>									
WI Dept of Administration	42002	0	85,915	0	40,000	40,000	40,000	40,000	0.00%
Agri Trade Consumer Protection	42004	229,193	198,113	151,454	270,000	232,000	232,000	232,000	-14.07%
WI Natural Resources	42009	14,681	15,176	0	48,000	47,500	44,300	44,300	-7.71%
<b>Intergov Rev Subtotal:</b>		<b>243,874</b>	<b>299,204</b>	<b>151,454</b>	<b>358,000</b>	<b>319,500</b>	<b>316,300</b>	<b>316,300</b>	<b>-11.65%</b>
<b>Licenses:</b>									
EC Permits	44010	24,015	15,175	0	0	0	0	0	0.00%
<b>Licenses Subtotal:</b>		<b>24,015</b>	<b>15,175</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Fines and Permits:</b>									
County Fines	44100	0	0	0	300	500	500	500	66.67%
<b>Fines and Permits Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>66.67%</b>
<b>Public Services:</b>									
Forms Copies Etc	45003	33	8	7	25	24	24	24	-4.00%
Conservation Services	45004	4,865	11,114	2,686	5,000	5,000	5,000	5,000	0.00%
Inspection Fees	45021	6,525	1,080	0	0	0	0	0	0.00%
Other Public Charges	45057	4,541	6,520	4,106	9,000	9,000	9,000	9,000	0.00%
<b>Public Services Subtotal:</b>		<b>15,964</b>	<b>18,721</b>	<b>6,799</b>	<b>14,025</b>	<b>14,024</b>	<b>14,024</b>	<b>14,024</b>	<b>-0.01%</b>
<b>Interfund Revenue:</b>									
Conservation Services	65004	16,308	18,604	19,503	15,102	15,019	15,019	15,019	-0.55%
<b>Interfund Revenue Subtotal:</b>		<b>16,308</b>	<b>18,604</b>	<b>19,503</b>	<b>15,102</b>	<b>15,019</b>	<b>15,019</b>	<b>15,019</b>	<b>-0.55%</b>
<b>Total Operating Revenue:</b>		<b>300,160</b>	<b>351,704</b>	<b>177,756</b>	<b>387,427</b>	<b>349,043</b>	<b>345,843</b>	<b>345,843</b>	<b>-10.73%</b>
<b>Misc Revenues:</b>									
Rental Equipment	48101	744	468	1,809	1,500	1,500	1,500	1,500	0.00%
Sale Of Prop Equip	48104	0	4,235	0	2,500	0	0	0	-100.00%
Material Sales	48105	3,873	11,026	6,821	14,000	14,000	14,000	14,000	0.00%
<b>Misc Revenues Subtotal:</b>		<b>4,617</b>	<b>15,729</b>	<b>8,630</b>	<b>18,000</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	<b>-13.89%</b>
<b>Total Non-Operating Revenue:</b>		<b>4,617</b>	<b>15,729</b>	<b>8,630</b>	<b>18,000</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	<b>-13.89%</b>
<b>Revenue Total:</b>		<b>304,778</b>	<b>367,433</b>	<b>186,385</b>	<b>405,427</b>	<b>364,543</b>	<b>361,343</b>	<b>361,343</b>	<b>-10.87%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>082 - Land and Water Conservation</b>									
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	383,113	322,912	347,530	363,633	375,628	375,628	375,628	3.30%
Temporary Employees	51101	0	0	10,032	0	0	0	0	0.00%
Overtime	51105	0	0	106	0	0	0	0	0.00%
Comp Time	51108	0	22	0	0	0	0	0	0.00%
<b>Wages Subtotal:</b>		<b>383,113</b>	<b>322,934</b>	<b>357,667</b>	<b>363,633</b>	<b>375,628</b>	<b>375,628</b>	<b>375,628</b>	<b>3.30%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	155,106	23,338	26,411	26,586	28,736	28,736	28,736	8.09%
Health Insurance	51201	0	75,042	79,691	101,587	102,532	102,532	102,532	0.93%
Dental Insurance	51202	0	4,888	6,457	6,562	6,871	6,871	6,871	4.71%
Workers Compensation	51203	0	2,411	5,429	2,080	2,070	2,070	2,070	-0.48%
WI Retirement	51206	0	18,700	23,103	25,380	25,543	25,543	25,543	0.64%
Fringe Benefits Other	51207	0	1,912	2,012	2,256	1,916	1,916	1,916	-15.07%
<b>Fringes Benefits Subtotal:</b>		<b>155,106</b>	<b>126,291</b>	<b>143,103</b>	<b>164,451</b>	<b>167,668</b>	<b>167,668</b>	<b>167,668</b>	<b>1.96%</b>
<b>Total Labor:</b>		<b>538,219</b>	<b>449,225</b>	<b>500,771</b>	<b>528,084</b>	<b>543,296</b>	<b>543,296</b>	<b>543,296</b>	<b>2.88%</b>
<b>Travel:</b>									
Registration Tuition	52001	2,233	2,697	2,382	2,500	3,000	3,000	3,000	20.00%
Automobile Allowance	52002	67	0	0	150	150	100	100	-33.33%
Meals	52005	296	197	343	500	500	350	350	-30.00%
Lodging	52006	708	910	870	900	1,000	1,000	1,000	11.11%
Other Travel Exp	52007	0	0	0	50	100	50	50	0.00%
Taxable Meals	52008	90	152	28	250	400	250	250	0.00%
<b>Travel Subtotal:</b>		<b>3,394</b>	<b>3,957</b>	<b>3,623</b>	<b>4,350</b>	<b>5,150</b>	<b>4,750</b>	<b>4,750</b>	<b>9.20%</b>
<b>Total Travel:</b>		<b>3,394</b>	<b>3,957</b>	<b>3,623</b>	<b>4,350</b>	<b>5,150</b>	<b>4,750</b>	<b>4,750</b>	<b>9.20%</b>
<b>Capital Outlay:</b>									
Equipment	58004	0	19,659	0	24,500	0	0	0	-100.00%
<b>Capital Outlay Subtotal:</b>		<b>0</b>	<b>19,659</b>	<b>0</b>	<b>24,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>
<b>Total Capital:</b>		<b>0</b>	<b>19,659</b>	<b>0</b>	<b>24,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>082 - Land and Water Conservation</b>									
<b>Office:</b>									
Office Supplies	53000	997	713	1,072	1,000	600	600	600	-40.00%
Stationery and Forms	53001	169	0	0	50	100	100	100	100.00%
Printing Supplies	53002	183	279	134	400	300	300	300	-25.00%
Print Duplicate	53003	50	4,651	0	150	150	150	150	0.00%
Postage and Box Rent	53004	147	31	134	150	150	150	150	0.00%
Computer Supplies	53005	261	96	0	200	200	200	200	0.00%
Computer Software	53006	3,677	3,505	3,648	4,000	4,200	4,200	4,200	5.00%
Telephone	53008	1,385	623	785	1,000	1,000	1,000	1,000	0.00%
Telephone Supplies	53009	0	37	0	100	122	100	100	0.00%
Wireless	53012	126	185	139	300	800	800	800	166.67%
<b>Office Subtotal:</b>		<b>6,995</b>	<b>10,120</b>	<b>5,912</b>	<b>7,350</b>	<b>7,622</b>	<b>7,600</b>	<b>7,600</b>	<b>3.40%</b>
<b>Operating:</b>									
Advertising	53500	45	0	0	100	400	400	400	300.00%
Subscriptions	53501	303	0	193	210	200	200	200	-4.76%
Membership Dues	53502	2,650	4,571	3,308	3,600	4,000	4,000	4,000	11.11%
Agricultural Supplies	53515	3,465	2,818	2,029	3,500	3,500	3,500	3,500	0.00%
Food	53520	80	82	84	200	200	100	100	-50.00%
Small Equipment	53522	664	665	1,513	1,810	1,675	1,675	1,675	-7.46%
Other Operating Supplies	53533	269	414	237	400	500	500	500	25.00%
Motor Fuel	53548	16	63	10	150	150	100	100	-33.33%
Operating Licenses Fees	53553	500	573	620	700	700	700	700	0.00%
Operating Grants	53565	106,795	224,900	46,323	272,000	232,000	232,000	232,000	-14.71%
Small Equipment Technology	53580	202	606	2,092	1,210	1,075	1,075	1,075	-11.16%
Print Duplicate	73003	1,190	1,005	1,378	1,400	1,700	1,700	1,700	21.43%
Postage and Box Rent	73004	389	437	402	600	600	600	600	0.00%
Motor Fuel	73548	5,048	3,364	3,042	3,500	3,500	3,500	3,500	0.00%
Operating licenses fees	73553	390	370	480	400	400	400	400	0.00%
<b>Operating Subtotal:</b>		<b>122,005</b>	<b>239,868</b>	<b>61,711</b>	<b>289,780</b>	<b>250,600</b>	<b>250,450</b>	<b>250,450</b>	<b>-13.57%</b>
<b>Repairs &amp; Maint:</b>									
Maintenance Equipment	54022	366	698	750	1,000	1,000	1,000	1,000	0.00%
Maintenance Vehicles	54023	240	249	1,150	290	400	400	400	37.93%
Equipment Repairs	54029	158	954	950	450	600	600	600	33.33%
Maintenance Vehicles	74023	1,441	872	327	1,400	1,400	1,200	1,200	-14.29%
Equipment Repairs	74029	363	363	363	396	396	396	396	0.00%
<b>Repairs &amp; Maint Subtotal:</b>		<b>2,568</b>	<b>3,136</b>	<b>3,540</b>	<b>3,536</b>	<b>3,796</b>	<b>3,596</b>	<b>3,596</b>	<b>1.70%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>082 - Land and Water Conservation</b>									
<b>Contractual Services:</b>									
Vehicle Repairs	55005	552	26	480	330	500	500	500	51.52%
Other Contract Serv	55030	13,887	13,666	13,198	25,200	25,200	22,000	22,000	-12.70%
<b>Contractual Services Subtotal:</b>		<b>14,439</b>	<b>13,692</b>	<b>13,677</b>	<b>25,530</b>	<b>25,700</b>	<b>22,500</b>	<b>22,500</b>	<b>-11.87%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	76000	7,104	6,216	6,456	6,080	5,617	5,617	5,617	-7.62%
<b>Insurance Expenses Subtotal:</b>		<b>7,104</b>	<b>6,216</b>	<b>6,456</b>	<b>6,080</b>	<b>5,617</b>	<b>5,617</b>	<b>5,617</b>	<b>-7.62%</b>
<b>Total Other Operating:</b>		<b>153,111</b>	<b>273,031</b>	<b>91,296</b>	<b>332,276</b>	<b>293,335</b>	<b>289,763</b>	<b>289,763</b>	<b>-12.79%</b>
<b>Expense Total:</b>		<b>694,724</b>	<b>745,873</b>	<b>595,689</b>	<b>889,210</b>	<b>841,781</b>	<b>837,809</b>	<b>837,809</b>	<b>-5.78%</b>
<b>Land and Water Conservation Net/(Levy):</b>		<b>(389,947)</b>	<b>(378,440)</b>	<b>(409,304)</b>	<b>(483,783)</b>	<b>(477,238)</b>	<b>(476,466)</b>	<b>(476,466)</b>	<b>-1.51%</b>

## SUMMARY BY DIVISION

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

# **COUNTY BOARD**

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

**DEPARTMENT HEAD:**

**David Albrecht**

**TELEPHONE: 232-3439**

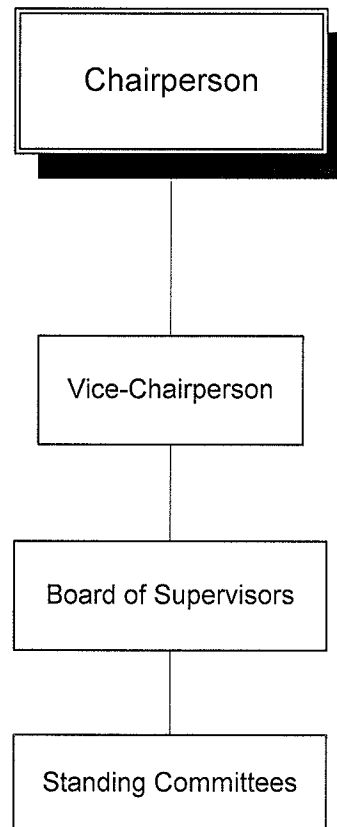
**LOCATION:**

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

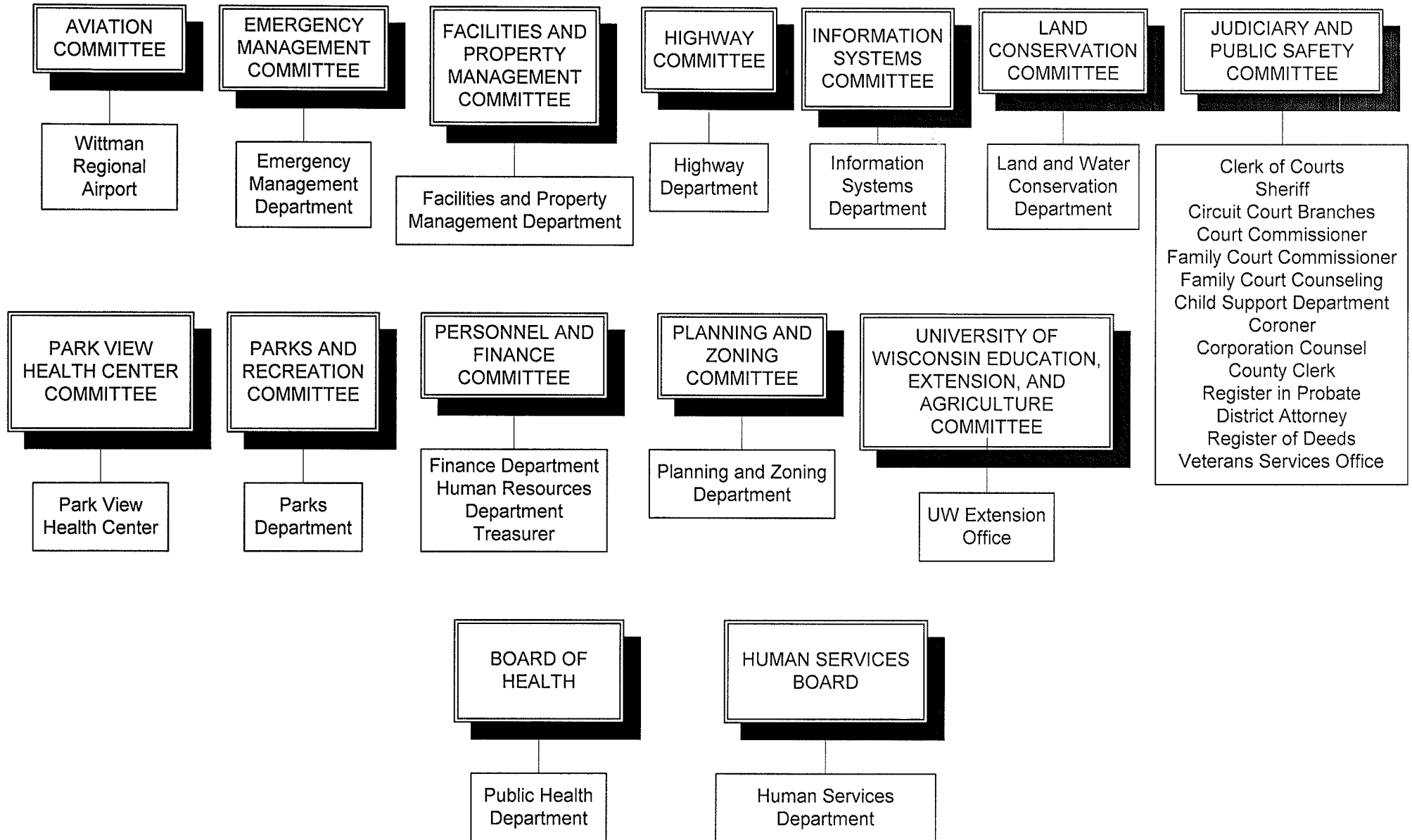
**MISSION STATEMENT:**

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

# COUNTY BOARD



# COUNTY BOARD COMMITTEES AND BOARDS OF JURISDICTION



# COUNTY BOARD

General Fund – Organization: 1001  
2015 BUDGET NARRATIVE

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

TELEPHONE: 232-3439

## 2014 ACCOMPLISHMENTS:

### AIRPORT

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

### HIGHWAY

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

### COMPREHENSIVE REVISION TO COUNTY ZONING ORDINANCE

1. Permitted municipalities to opt out of County Zoning

### OTHER ACCOMPLISHMENTS

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

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

**2015 GOALS & OBJECTIVES:**

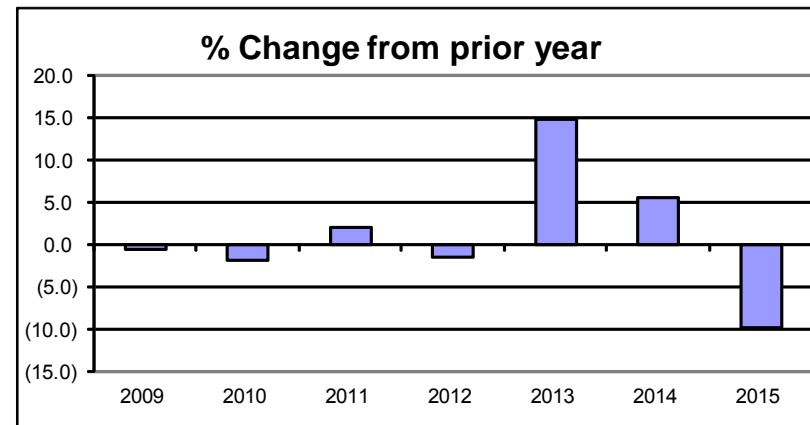
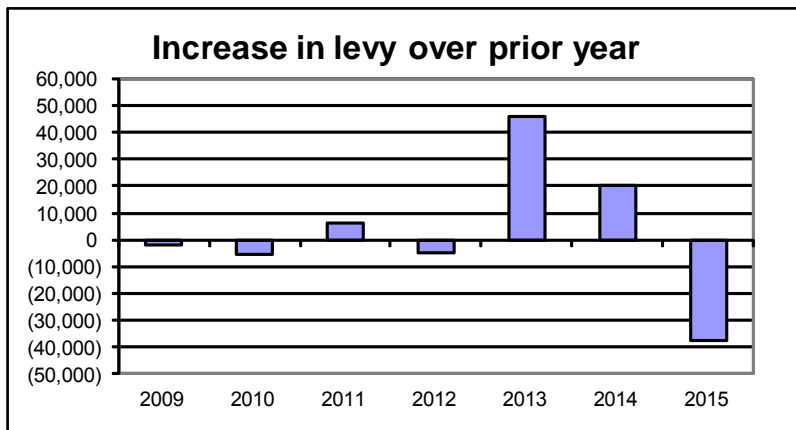
1. PARTNERING WITH OUTAGAMIE COUNTY SUPPORTING UW FOX VALLEY
  - Continue to work with UW Fox Valley and Outagamie County to plan for long-range improvements to the facility.
2. COURT HOUSE SECURITY
  - Establish Court House Security. Address Court Room needs for Judges.
3. CONTINUE TO SERVE THE RESIDENTS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

# COUNTY BOARD

## 2015 BUDGET NARRATIVE HIGHLIGHTS

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

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



### Scholarship Fund:

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

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

## SIGNIFICANT CHANGES FROM 2014 ADOPTED - County Board

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

## Financial Summary County Board

Items	2014 8-Month Actual	2014 12-Month Estimate	2014 Adopted Budget	2014 Adjusted Budget	2015 Adopted Budget
Total Revenues	-	-	-	-	-
Labor	94,672	158,975	178,975	178,975	173,000
Travel	37,009	62,700	78,760	78,760	72,825
Capital	-	-	-	-	-
Other Expenditures	36,852	45,182	119,543	119,543	124,000
Total Expenditures	168,533	266,857	377,278	377,278	369,825
Levy Before Fund Balance Adjustment			377,278	377,278	369,825
Decrease fund balance			-	-	(30,000)
Net Levy After Fund Balance Adjustment			377,278	377,278	339,825

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>001 - Board</b>									
<b>Revenue</b>									
<b>Intergov Services:</b>									
Cost Share Municipalities	43016	15,000	0	0	0	0	0	0	0.00%
<b>Intergov Services Subtotal:</b>		<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Operating Revenue:</b>		<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Misc Revenues:</b>									
Material Sales	48105	10	0	0	0	0	0	0	0.00%
<b>Misc Revenues Subtotal:</b>		<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Non-Operating Revenue:</b>		<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue Total:</b>		<b>15,010</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Expense</b>									
<b>Wages:</b>									
Elected Officials	51103	119,910	128,556	128,160	140,500	143,000	135,000	135,000	-3.91%
Citizen Board Per Diem	51106	21,868	16,764	13,662	25,000	25,500	25,500	25,500	2.00%
Other Per Diem	51107	176	1,562	2,288	2,500	3,000	0	0	-100.00%
<b>Wages Subtotal:</b>		<b>141,954</b>	<b>146,882</b>	<b>144,110</b>	<b>168,000</b>	<b>171,500</b>	<b>160,500</b>	<b>160,500</b>	<b>-4.46%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	11,726	10,275	10,935	10,750	12,000	12,000	12,000	11.63%
Workers Compensation	51203	0	313	401	225	500	500	500	122.22%
<b>Fringes Benefits Subtotal:</b>		<b>11,726</b>	<b>10,588</b>	<b>11,336</b>	<b>10,975</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>13.90%</b>
<b>Total Labor:</b>		<b>153,680</b>	<b>157,470</b>	<b>155,446</b>	<b>178,975</b>	<b>184,000</b>	<b>173,000</b>	<b>173,000</b>	<b>-3.34%</b>

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>001 - Board</b>									
<b>Travel:</b>									
Registration Tuition	52001	6,737	11,275	10,411	14,250	14,450	14,450	14,450	1.40%
Automobile Allowance	52002	32,402	33,723	33,437	40,000	35,500	35,500	35,500	-11.25%
Commercial Travel	52004	854	1,148	2,546	4,000	3,000	3,000	3,000	-25.00%
Meals	52005	1,184	1,714	1,789	4,000	3,550	3,550	3,550	-11.25%
Lodging	52006	9,089	10,920	12,348	14,850	14,700	14,700	14,700	-1.01%
Other Travel Exp	52007	435	927	1,111	1,010	1,015	1,015	1,015	0.50%
Taxable Meals	52008	790	340	514	650	610	610	610	-6.15%
<b>Travel Subtotal:</b>		<b>51,490</b>	<b>60,047</b>	<b>62,155</b>	<b>78,760</b>	<b>72,825</b>	<b>72,825</b>	<b>72,825</b>	<b>-7.54%</b>
<b>Total Travel:</b>		<b>51,490</b>	<b>60,047</b>	<b>62,155</b>	<b>78,760</b>	<b>72,825</b>	<b>72,825</b>	<b>72,825</b>	<b>-7.54%</b>
<b>Capital Outlay:</b>									
Equipment	58004	0	0	76,468	0	36,000	0	0	0.00%
<b>Capital Outlay Subtotal:</b>		<b>0</b>	<b>0</b>	<b>76,468</b>	<b>0</b>	<b>36,000</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Capital:</b>		<b>0</b>	<b>0</b>	<b>76,468</b>	<b>0</b>	<b>36,000</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Office:</b>									
Office Supplies	53000	251	576	213	500	600	600	600	20.00%
Stationery and Forms	53001	42	209	109	190	200	200	200	5.26%
Printing Supplies	53002	0	0	49	100	200	200	200	100.00%
Postage and Box Rent	53004	132	1	0	100	200	200	200	100.00%
Telephone	53008	166	61	(45)	100	200	200	200	100.00%
Wireless	53012	291	755	756	800	900	900	900	12.50%
<b>Office Subtotal:</b>		<b>882</b>	<b>1,602</b>	<b>1,083</b>	<b>1,790</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>	<b>28.49%</b>
<b>Operating:</b>									
Advertising	53500	0	0	0	500	700	700	700	40.00%
Subscriptions	53501	838	580	700	800	900	900	900	12.50%
Membership Dues	53502	22,686	21,319	21,319	22,000	23,000	23,000	23,000	4.55%
Publish Legal Notices	53503	27,244	19,731	21,854	22,000	23,000	23,000	23,000	4.55%
Photo Processing	53504	0	0	0	400	500	500	500	25.00%
Food	53520	710	1,670	321	500	500	500	500	0.00%

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>001 - Board</b>									
Small Equipment	53522	10	0	0	500	500	36,500	36,500	7,200.00%
Other Operating Supplies	53533	1,625	495	845	500	3,500	3,500	3,500	600.00%
Print Duplicate	73003	2,482	2,054	2,726	2,500	3,000	3,000	3,000	20.00%
Postage and Box Rent	73004	3,075	2,878	2,604	3,400	3,500	3,500	3,500	2.94%
Food	73520	0	98	0	0	0	0	0	0.00%
<b>Operating Subtotal:</b>		<b>58,670</b>	<b>48,825</b>	<b>50,369</b>	<b>53,100</b>	<b>59,100</b>	<b>95,100</b>	<b>95,100</b>	<b>79.10%</b>
<b>Repairs &amp; Maint:</b>									
Maintenance Equipment	54022	24	63	44	50	50	50	50	0.00%
Equipment Repairs	54029	160	460	0	450	500	500	500	11.11%
Equipment Repairs	74029	132	132	165	168	300	300	300	78.57%
<b>Repairs &amp; Maint Subtotal:</b>		<b>316</b>	<b>655</b>	<b>209</b>	<b>668</b>	<b>850</b>	<b>850</b>	<b>850</b>	<b>27.25%</b>
<b>Contractual Services:</b>									
Data Processing	55013	0	0	0	5,210	5,300	6,950	6,950	33.40%
Professional Service	55014	67,484	0	0	70,000	0	0	30,000	-57.14%
Personnel Services	75800	(7,820)	(11,193)	(11,430)	(12,000)	(12,000)	(12,000)	(12,000)	0.00%
<b>Contractual Services Subtotal:</b>		<b>59,663</b>	<b>(11,193)</b>	<b>(11,430)</b>	<b>63,210</b>	<b>(6,700)</b>	<b>(5,050)</b>	<b>24,950</b>	<b>-60.53%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	76000	804	792	780	775	800	800	800	3.23%
<b>Insurance Expenses Subtotal:</b>		<b>804</b>	<b>792</b>	<b>780</b>	<b>775</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>3.23%</b>
<b>Total Other Operating:</b>		<b>120,335</b>	<b>40,681</b>	<b>41,010</b>	<b>119,543</b>	<b>56,350</b>	<b>94,000</b>	<b>124,000</b>	<b>3.73%</b>
<b>Expense Total:</b>		<b>325,505</b>	<b>258,198</b>	<b>335,079</b>	<b>377,278</b>	<b>349,175</b>	<b>339,825</b>	<b>369,825</b>	<b>-1.98%</b>
<b>Board Net/(Levy):</b>		<b>(310,495)</b>	<b>(258,198)</b>	<b>(335,079)</b>	<b>(377,278)</b>	<b>(349,175)</b>	<b>(339,825)</b>	<b>(369,825)</b>	<b>-1.98%</b>
Decrease fund balance		0	0	0	0	0	0	(30,000)	-100.00%
<b>Net Board:</b>		<b>(310,495)</b>	<b>(258,198)</b>	<b>(335,079)</b>	<b>(377,278)</b>	<b>(349,175)</b>	<b>(339,825)</b>	<b>(339,825)</b>	<b>-9.93%</b>

## Financial Summary Scholarship Program

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

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

**Winnebago County  
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>060 - Scholarship</b>									
<b>Revenue</b>									
<b>Intergov Rev:</b>									
WI Dept of Justice	42018	0	9,000	0	0	0	0	0	0.00%
Other Grantor Agencies	42019	9,000	0	0	0	0	0	0	0.00%
<b>Intergov Rev Subtotal:</b>		<b>9,000</b>	<b>9,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Public Services:</b>									
Donations	45034	0	50	0	0	0	0	0	0.00%
<b>Public Services Subtotal:</b>		<b>0</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Operating Revenue:</b>		<b>9,000</b>	<b>9,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Interest:</b>									
Interest Investments	48000	142	268	313	100	100	100	100	0.00%
Investment Mark to Market	48002	0	0	(450)	0	0	0	0	0.00%
<b>Interest Subtotal:</b>		<b>142</b>	<b>268</b>	<b>(137)</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>0.00%</b>
<b>Transfers In:</b>									
Other Transfers In	49501	0	0	9,000	9,000	0	0	0	-100.00%
<b>Transfers In Subtotal:</b>		<b>0</b>	<b>0</b>	<b>9,000</b>	<b>9,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>
<b>Total Non-Operating Revenue:</b>		<b>142</b>	<b>268</b>	<b>8,863</b>	<b>9,100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>-98.90%</b>
<b>Revenue Total:</b>		<b>9,142</b>	<b>9,318</b>	<b>8,863</b>	<b>9,100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>-98.90%</b>
<b>Expense</b>									
<b>Operating:</b>									
Operating Grants	53565	7,500	7,500	9,000	9,000	9,000	9,000	9,000	0.00%
<b>Operating Subtotal:</b>		<b>7,500</b>	<b>7,500</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>0.00%</b>
<b>Total Other Operating:</b>		<b>7,500</b>	<b>7,500</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>0.00%</b>
<b>Expense Total:</b>		<b>7,500</b>	<b>7,500</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>0.00%</b>
<b>Scholarship Net/(Levy):</b>		<b>1,642</b>	<b>1,818</b>	<b>(137)</b>	<b>100</b>	<b>(8,900)</b>	<b>(8,900)</b>	<b>(8,900)</b>	<b>-9,000.00%</b>
Increase fund balance		0	0	0	0	100	100	100	100.00%
<b>Net Scholarship (Note):</b>		<b>1,642</b>	<b>1,818</b>	<b>(137)</b>	<b>100</b>	<b>(9,000)</b>	<b>(9,000)</b>	<b>(9,000)</b>	<b>-9,100.00%</b>
<b>Note:</b> The levy for the scholarship program was reflected in Misc Unclassified in the past few years and shown as a transfer to the scholarship fund. To be consistent with the rest of the county, as to how levy is reflected, the levy now shows up directly in the scholarship fund, rather than as a transfer in.									

# MISCELLANEOUS AND UNCLASSIFIED

## 2015 BUDGET NARRATIVE

### HIGHLIGHTS

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

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

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

### OVERALL:

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

## SIGNIFICANT CHANGES FROM 2014 ADOPTED - Miscellaneous & Unclassified

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

## Financial Summary Miscellaneous & Unclassified

Items	2014 8-Month Actual	2014 12-Month Estimate	2014 Adopted Budget	2014 Adjusted Budget	2015 Adopted Budget
Total Revenues	1,332,508	4,013,800	3,878,700	3,878,700	3,905,929
Labor	97,847	262,650	312,000	312,000	246,450
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures (Note 1)	1,832,249	3,172,953	3,290,710	6,617,510	3,033,265
Total Expenditures	1,930,096	3,435,603	3,602,710	6,929,510	3,279,715
Levy Before Fund Balance Adjustments			(275,990)	3,050,810	(626,214)
Increase / (Decrease) fund balance (Note 1)			10,000	(3,316,800)	(50,000)
Net Levy After Fund Balance Adjustments			(265,990)	(265,990)	(676,214)

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

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>039 - Miscellaneous unclassified</b>									
<b>Revenue</b>									
<b>Taxes:</b>									
Forest Crop Tax	41001	395	410	409	400	400	400	400	0.00%
Retained Sales Tax	41004	52	164	190	200	200	200	200	0.00%
<b>Taxes Subtotal:</b>		<b>446</b>	<b>574</b>	<b>598</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>0.00%</b>
<b>Intergov Rev:</b>									
State Shared Revenue	42001	4,035,701	3,324,436	3,321,551	3,200,000	3,195,000	3,195,000	3,195,000	-0.16%
Indirect Cost	42020	101,211	103,692	81,816	143,000	140,129	140,129	140,129	-2.01%
<b>Intergov Rev Subtotal:</b>		<b>4,136,912</b>	<b>3,428,128</b>	<b>3,403,368</b>	<b>3,343,000</b>	<b>3,335,129</b>	<b>3,335,129</b>	<b>3,335,129</b>	<b>-0.24%</b>
<b>Public Services:</b>									
Landfill Fees	45051	350	0	0	0	0	0	0	0.00%
Other Public Charges	45057	45	120	165	100	200	200	200	100.00%
<b>Public Services Subtotal:</b>		<b>395</b>	<b>120</b>	<b>165</b>	<b>100</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>100.00%</b>
<b>Total Operating Revenue:</b>		<b>4,137,754</b>	<b>3,428,822</b>	<b>3,404,131</b>	<b>3,343,700</b>	<b>3,335,929</b>	<b>3,335,929</b>	<b>3,335,929</b>	<b>-0.23%</b>
<b>Interest:</b>									
Interest Investments	48000	414,705	472,423	509,847	475,000	500,000	500,000	500,000	5.26%
Interest IDB Loans	48001	0	40,000	0	0	0	0	0	0.00%
Investment Mark to Market	48002	0	0	(733,518)	0	0	0	0	0.00%
<b>Interest Subtotal:</b>		<b>414,705</b>	<b>512,423</b>	<b>(223,671)</b>	<b>475,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>5.26%</b>
<b>Misc Revenues:</b>									
Sale Of Prop Equip	48104	7,845	19,228	32,910	10,000	20,000	20,000	20,000	100.00%
Other Miscellaneous Revenues	48109	176,651	122,976	247,881	50,000	50,000	50,000	50,000	0.00%
<b>Misc Revenues Subtotal:</b>		<b>184,495</b>	<b>142,204</b>	<b>280,791</b>	<b>60,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>16.67%</b>
<b>Transfers In:</b>									
Other Transfers In	49501	0	0	938,244	0	0	0	0	0.00%
<b>Transfers In Subtotal:</b>		<b>0</b>	<b>0</b>	<b>938,244</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Non-Operating Revenue:</b>		<b>599,200</b>	<b>654,627</b>	<b>995,364</b>	<b>535,000</b>	<b>570,000</b>	<b>570,000</b>	<b>570,000</b>	<b>6.54%</b>
<b>Revenue Total:</b>		<b>4,736,954</b>	<b>4,083,449</b>	<b>4,399,495</b>	<b>3,878,700</b>	<b>3,905,929</b>	<b>3,905,929</b>	<b>3,905,929</b>	<b>0.70%</b>

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>039 - Miscellaneous unclassified</b>									
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	3,722	92,215	(31,859)	0	0	0	0	0.00%
Temporary Employees	51101	0	0	(2,445)	0	0	0	0	0.00%
Payout Wages	51120	0	73,759	106,023	210,000	200,000	180,000	180,000	-14.29%
Payroll Sundry Account	51190	0	45,673	5,114	0	1,000	1,000	1,000	100.00%
<b>Wages Subtotal:</b>		<b>3,722</b>	<b>211,646</b>	<b>76,833</b>	<b>210,000</b>	<b>201,000</b>	<b>181,000</b>	<b>181,000</b>	<b>-13.81%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	504	27,097	6,018	27,000	15,300	15,300	15,300	-43.33%
Health Insurance	51201	0	5,796	20,871	75,000	50,000	50,000	50,000	-33.33%
Dental Insurance	51202	0	(108)	(6)	0	0	0	0	0.00%
Workers Compensation	51203	0	3,696	(1,627)	0	50	50	50	100.00%
WI Retirement	51206	0	118	178	0	100	100	100	100.00%
Fringe Benefits Other	51207	0	62	12	0	0	0	0	0.00%
Payout Fringes	51220	0	28,081	0	0	0	0	0	0.00%
<b>Fringes Benefits Subtotal:</b>		<b>504</b>	<b>64,741</b>	<b>25,446</b>	<b>102,000</b>	<b>65,450</b>	<b>65,450</b>	<b>65,450</b>	<b>-35.83%</b>
<b>Total Labor:</b>		<b>4,226</b>	<b>276,388</b>	<b>102,278</b>	<b>312,000</b>	<b>266,450</b>	<b>246,450</b>	<b>246,450</b>	<b>-21.01%</b>
<b>Office:</b>									
Postage and Box Rent	53004	137	149	45	150	50	50	50	-66.67%
<b>Office Subtotal:</b>		<b>137</b>	<b>149</b>	<b>45</b>	<b>150</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>-66.67%</b>
<b>Operating:</b>									
Household Supplies	53516	0	0	7	0	100	100	100	100.00%
Bad Debts Expense	53561	159,305	(95,440)	25,795	10,000	10,000	10,000	10,000	0.00%
Taxes & Assessments	53562	47,443	102,574	9,151	25,000	10,000	10,000	10,000	-60.00%
Tax Refunds	53564	23,703	28,933	42,158	25,000	25,000	25,000	25,000	0.00%
Operating Grants <b>(Note)</b>	53565	2,423,063	3,014,698	2,394,445	2,632,788	2,350,880	2,400,880	2,400,880	-8.81%
Other Miscellaneous	53568	5,367	(48,291)	5,443	3,000	3,000	3,000	3,000	0.00%
Postage and Box Rent	73004	0	0	5	0	0	0	0	0.00%
<b>Operating Subtotal:</b>		<b>2,658,882</b>	<b>3,002,474</b>	<b>2,477,004</b>	<b>2,695,788</b>	<b>2,398,980</b>	<b>2,448,980</b>	<b>2,448,980</b>	<b>-9.16%</b>

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>039 - Miscellaneous unclassified</b>									
<b>Contractual Services:</b>									
Accounting Auditing	55012	6,524	0	0	0	0	0	0	0.00%
Professional Service	55014	15,419	43,558	59,791	54,000	54,000	54,000	54,000	0.00%
Taxes Assessments	55054	0	0	0	2,000	2,000	2,000	2,000	0.00%
<b>Contractual Services Subtotal:</b>		<b>21,943</b>	<b>43,558</b>	<b>59,791</b>	<b>56,000</b>	<b>56,000</b>	<b>56,000</b>	<b>56,000</b>	<b>0.00%</b>
<b>Insurance Expenses:</b>									
Claim Payments	56002	0	0	0	2,000	2,000	2,000	2,000	0.00%
Prop Liab Insurance	76000	8,076	8,748	11,196	12,772	11,235	11,235	11,235	-12.03%
<b>Insurance Expenses Subtotal:</b>		<b>8,076</b>	<b>8,748</b>	<b>11,196</b>	<b>14,772</b>	<b>13,235</b>	<b>13,235</b>	<b>13,235</b>	<b>-10.40%</b>
<b>Total Other Operating:</b>		<b>2,689,038</b>	<b>3,054,929</b>	<b>2,548,036</b>	<b>2,766,710</b>	<b>2,468,265</b>	<b>2,518,265</b>	<b>2,518,265</b>	<b>-8.98%</b>
<b>Transfers Out:</b>									
Other Transfers Out	59501	0	0	8,464,067	199,000	190,000	190,000	190,000	-4.52%
<b>Transfers Out Subtotal:</b>		<b>0</b>	<b>0</b>	<b>8,464,067</b>	<b>199,000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>	<b>-4.52%</b>
<b>Other Financing Uses:</b>									
Res Contingencies	59502	0	0	0	300,000	300,000	300,000	300,000	0.00%
Res Salaries	59503	0	0	0	25,000	25,000	25,000	25,000	0.00%
<b>Other Financing Uses Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>	<b>0.00%</b>
<b>Total Non-Operating Expense:</b>		<b>0</b>	<b>0</b>	<b>8,464,067</b>	<b>524,000</b>	<b>515,000</b>	<b>515,000</b>	<b>515,000</b>	<b>-1.72%</b>
<b>Expense Total:</b>		<b>2,693,264</b>	<b>3,331,317</b>	<b>11,114,381</b>	<b>3,602,710</b>	<b>3,249,715</b>	<b>3,279,715</b>	<b>3,279,715</b>	<b>-8.97%</b>
<b>Miscellaneous unclassified Net/(Levy):</b>		<b>2,043,689</b>	<b>752,133</b>	<b>(6,714,887)</b>	<b>275,990</b>	<b>656,214</b>	<b>626,214</b>	<b>626,214</b>	<b>126.90%</b>
(Increase) / decrease fund balance		0	0	0	(10,000)	0	50,000	50,000	-600.00%
<b>Net Miscellaneous unclassified:</b>		<b>2,043,689</b>	<b>752,133</b>	<b>(6,714,887)</b>	<b>265,990</b>	<b>656,214</b>	<b>676,214</b>	<b>676,214</b>	<b>154.23%</b>
<b>Note:</b> This budget includes a grant to be given to the Aviation Park Business Accelerator. The objective is to bring businesses into the new aviation industrial part, creating more jobs in Winnebago County. The funds may be used to advertise and promote the new business park.									

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

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

**SCHEDULE OF MISCELLANEOUS INTERFUND TRANSFERS**

Industrial Development Board Grant	160,000	190,000	190,000	0	0.00
Totals	169,000	199,000	190,000	0	0.00

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

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

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

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

2015 Net Library Budget - the 2015 library tax levy is based on the 2014 budget. The formula is always based on the past year budget because the municipalities do not prepare their library budgets for the next year until after the County has completed it's budget process.

Percent of County Users/Usage - the formula is set to allocate the County share of the library budget based on actual usage by County residents. This percent is based on the number of users outside of the municipality responsible for the library divided by the total of all usage of the facility.

\* Percent of actual circulation

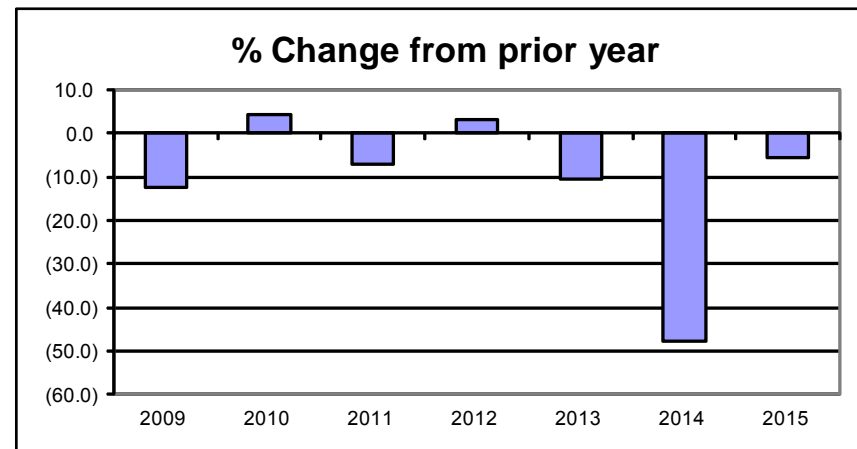
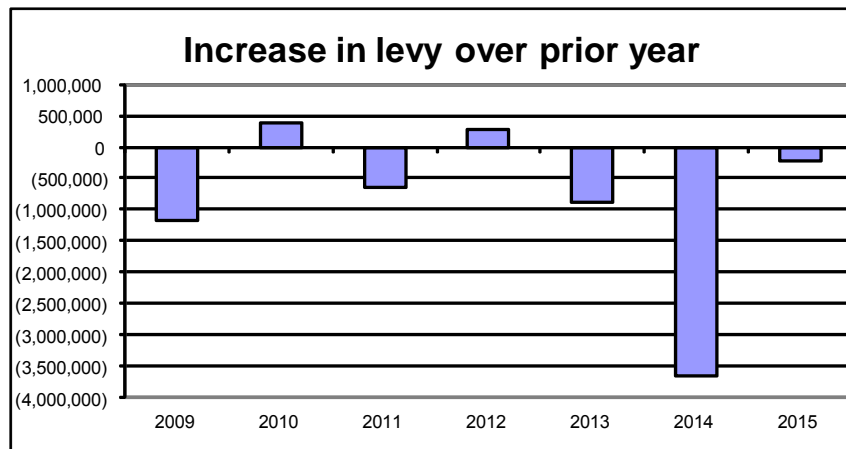
# DEBT SERVICE

## 2015 BUDGET NARRATIVE HIGHLIGHTS

### 2015 BUDGET DETAIL:

**NOTE:** Debt of proprietary funds such as Airport, Park View Health Center, Solid Waste and Highway Department are reflected in the budgets of those departments and are backed out of the totals here. The debt service in this section only applies to the governmental funds.

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



Borrowing transactions that occurred during 2013 follow: None

**INDEBTEDNESS LIMITATIONS:**

Total estimated outstanding debt is projected to be \$41,331,000 at the end of 2014. This is well below our debt limit of over \$590 million.

**OUTSTANDING INDEBTEDNESS AND REPAYMENT:**

Amounts of outstanding debt along with schedules of principal and interest due by year are on schedules that follow. All debt is fully retired after 10 years. The Levy & Non-Levy Debt graph that follows (a few pages later) shows our policy of maintaining level debt service payments each year while leaving room in the later years to accommodate new debt.

Debt service principal and interest on debt incurred to finance proprietary activities is accounted for in those proprietary funds. The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs, for governmental funds. See the glossary at the end of the budget book for a definition of proprietary type activities. This section of the budget summarizes all debt service of the County and identifies that portion attributable to proprietary type activities. Explanations are only provided for those debt obligations that are still outstanding. These explanations are found later in this section just prior to debt service schedules.

**Winnebago County**  
**Budget Detail - 2015**  
**Debt Service ( Dollars in thousands)**

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

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

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

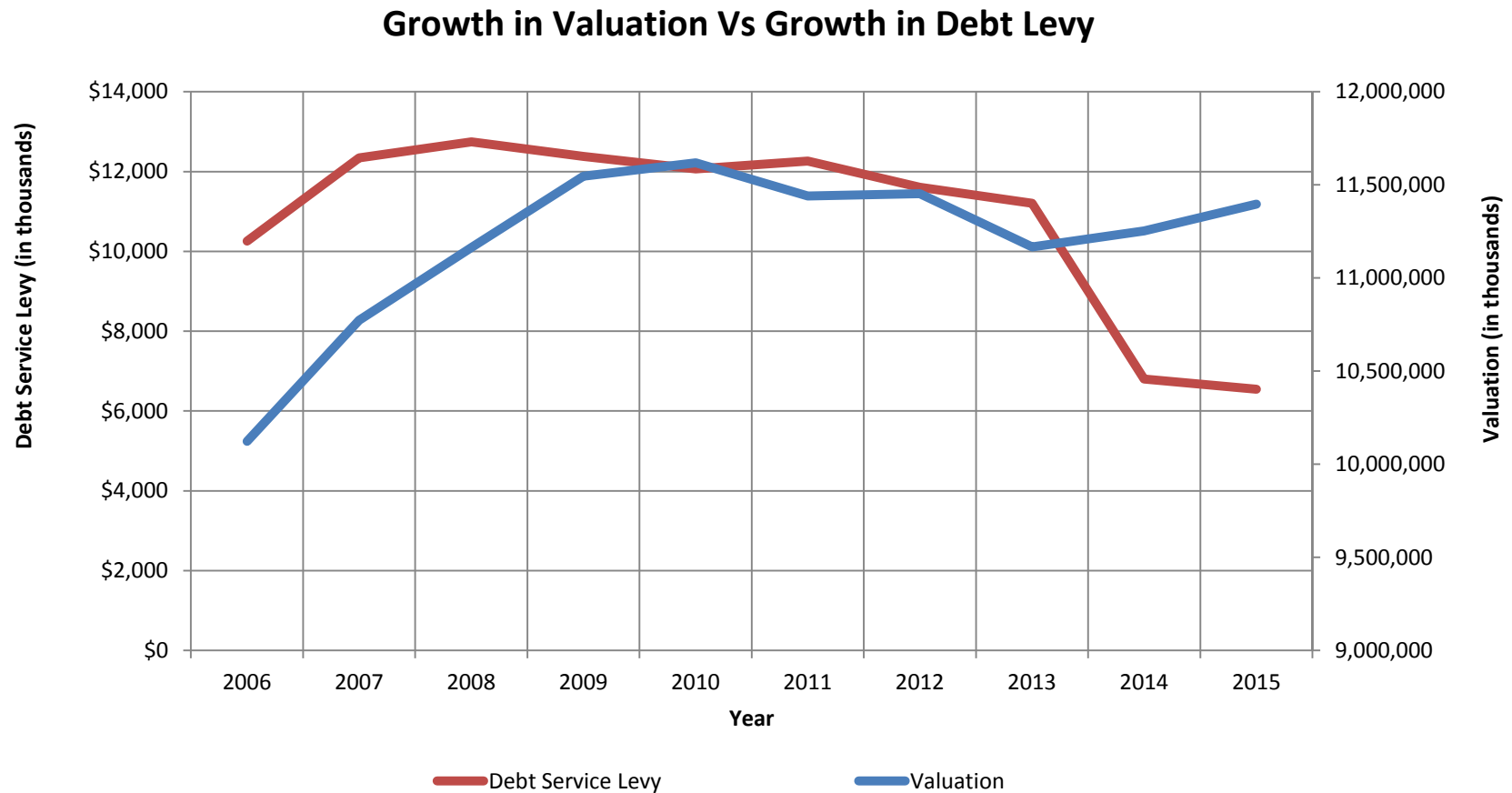
\* This is a change to the Budget presentation for 2015. In order to show ALL debt, the State Trust Fund (pass through) loans to the Housing Authority and East Central Regional Planning Commission have been included. There is no levy effect attributable to these.

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

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

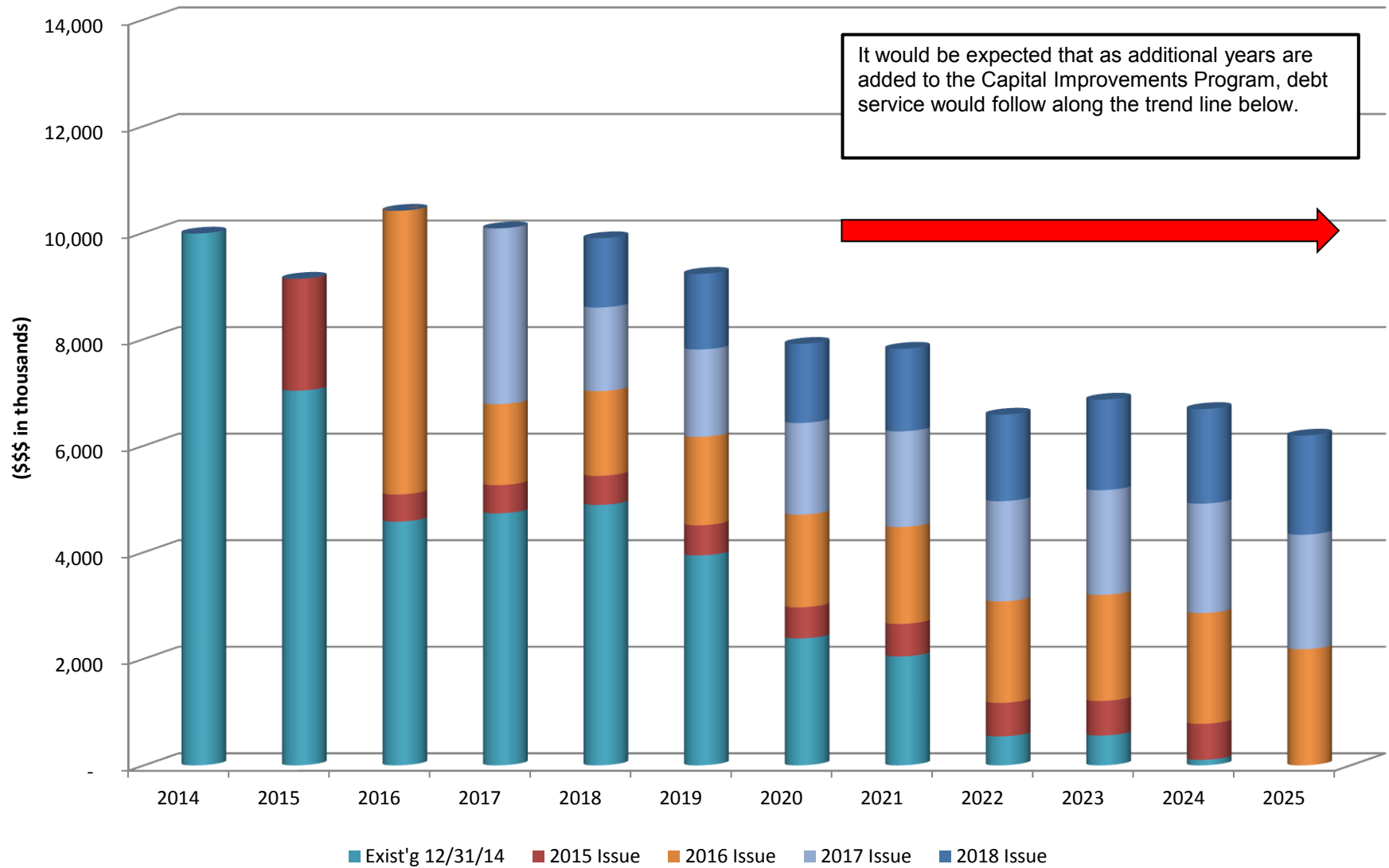
Notes:	ISSUE DATE	MATURITY DATE	NET EFFECTIVE INTEREST RATE	OUTSTANDING 12/31/14	2015 PRINCIPAL PAID	2015 NEW DEBT	12/31/15 OUTSTANDING DEBT (Projected)
General Obligation Notes, Series 2008A	10/01/08	10/01/2018	4.0700%	2,620,000	615,000	-	-
Prepayment from General Fund (Note 1)					2,005,000		
Taxable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

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

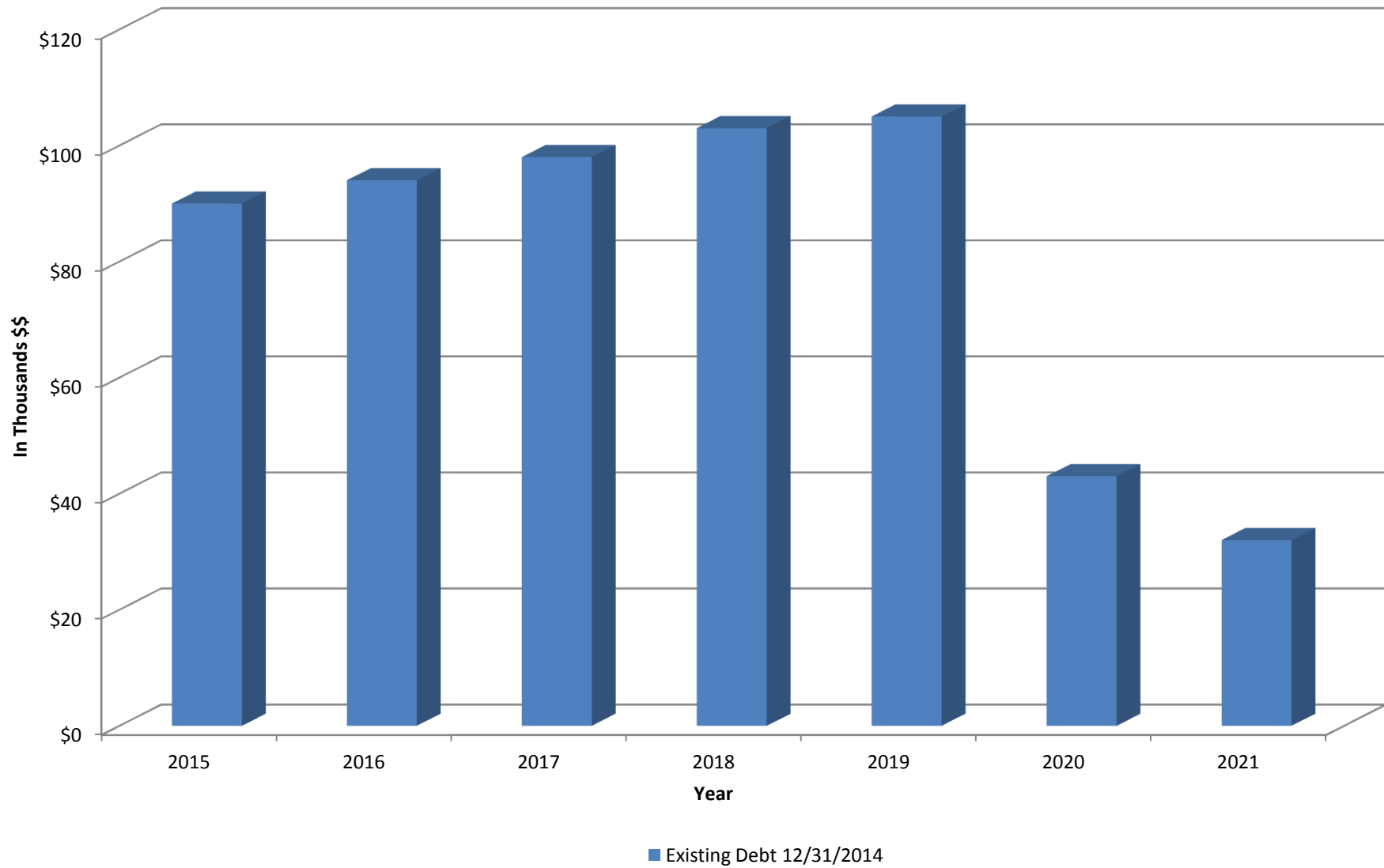


Note: This chart shows that the debt service levy has been declining over the past several years. This is due to paying off debt issues early and applying fund balance. Keeping the tax rate relatively level prevents large spikes up and down in taxpayers property tax bills.

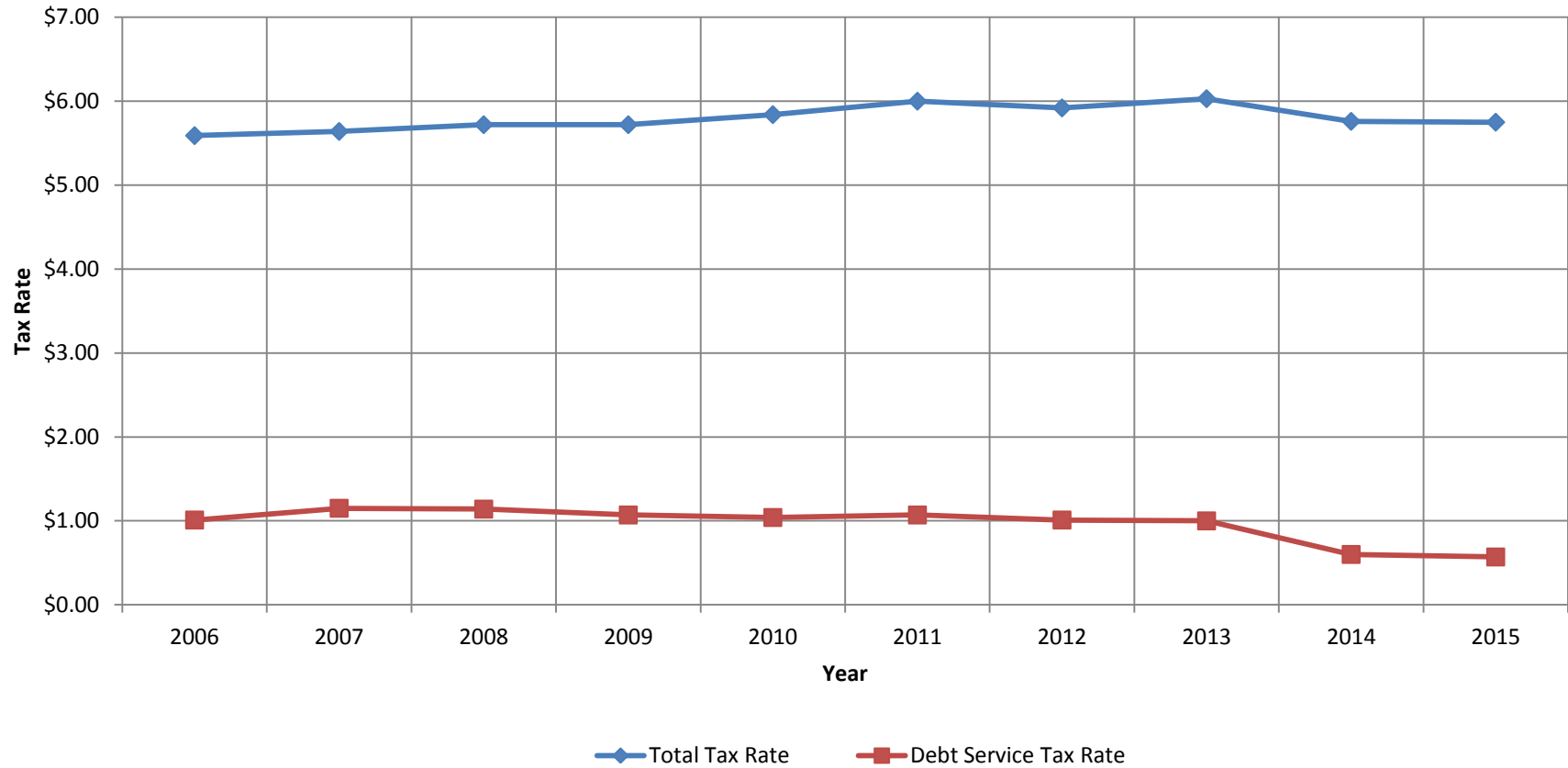
## Levy Supported Debt Current and Future Payments



## Non-Levy Supported Debt Service

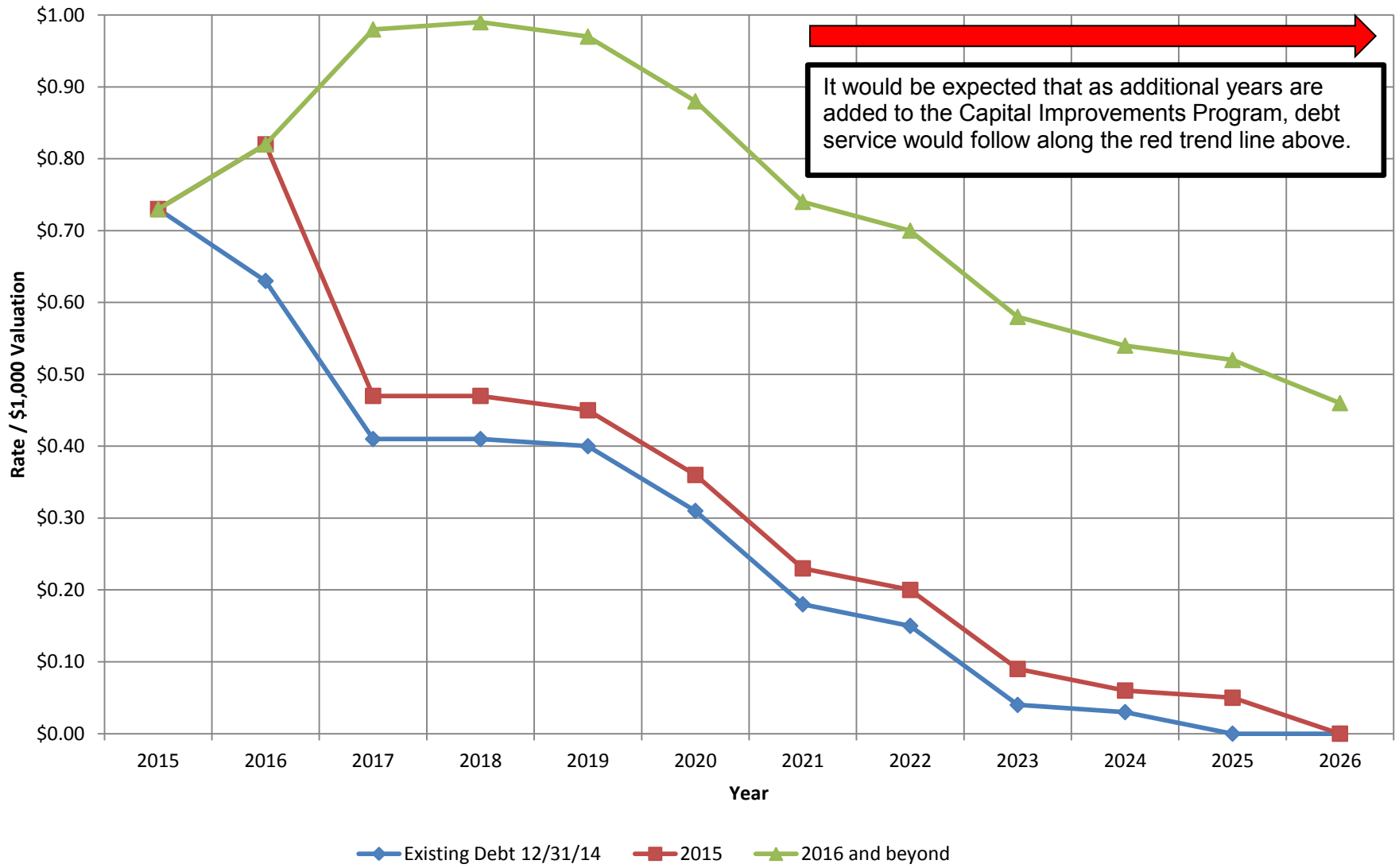


### Tax Rate Information - Historical

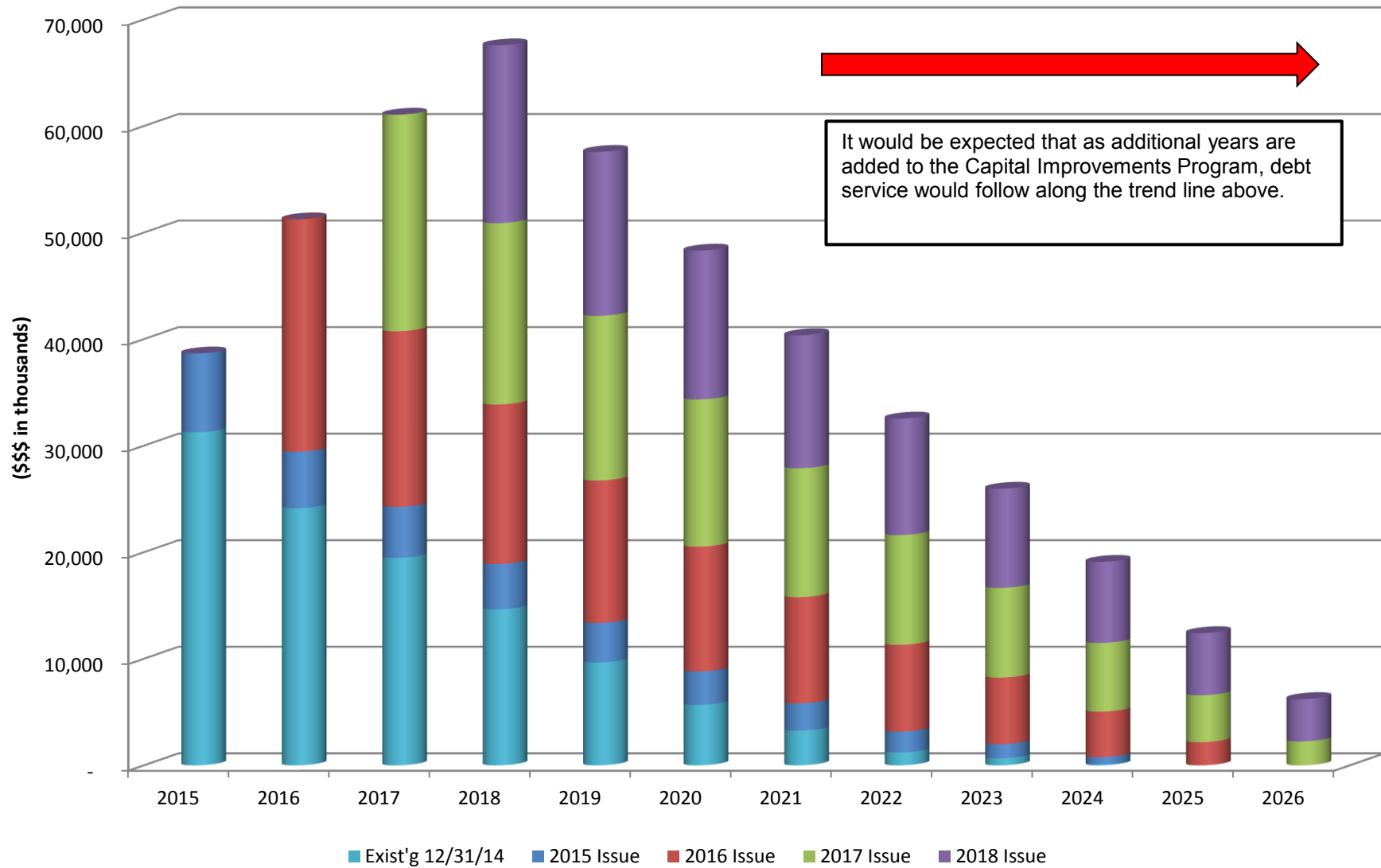


Note: this chart shows that both the overall tax rate and debt service rate remain relatively flat. It means that both total spending as well as debt service are fluctuating at about the same rate as valuation.

## Debt Service Tax Rate - Current & Future Years



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



## Levy Funded Debt

### Descriptions of Issues

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

## Levy Funded Debt

### Descriptions of Issues

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

## Principal Payment Schedule - Levy Funded Debt

(In Thousands)

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

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

## Interest Payment Schedule - Levy Funded Debt

(In Thousands)

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

## Total Payment Schedule - Levy Funded Debt

(In Thousands)

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

## Non Levy Funded Debt

### Descriptions of Issues

Issue	Description
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)**

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

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

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

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

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

## Principal Payment Schedule - All Debt

(In Thousands)

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

### Interest Payment Schedule - All Debt

(In Thousands)

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

### Total Payment Schedule - All Debt

(In Thousands)

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

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

**LEGAL DEBT LIMIT**

Chapter 67, section .03 of Wisconsin Statutes reads: The aggregate amount of indebtedness, including existing indebtedness of any municipality shall not exceed 5% of the value of the taxable property located therein as equalized for State purposes.

2014

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

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

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

# **CAPITAL PROJECT FUNDS**

## **2015 BUDGET NARRATIVE**

### **HIGHLIGHTS**

Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities which are financed primarily through general obligation debt. There is no tax levy being requested to fund any capital project costs this year other than debt service.

Generally if there is any levy funding requested for capital projects, it would be included here. That could include small start up project costs or costs to fund furniture or other things the County would not desire to bond for. There is no funding being requested for any of these types of costs in this 2015 budget.

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

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

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

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

**NOTE:**

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# **2014- 2018 EXECUTIVE CAPITAL IMPROVEMENTS PROGRAM**

## **ALL (EXCLUDING SOLID WASTE)**

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

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

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

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

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 resolutions of the County Board apart from the annual budget process.

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

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 resolutions of the County Board apart from the annual budget process.

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

**Last Ten Fiscal Years**

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

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

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

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

(4) - Source: Local School Districts.

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

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

**WINNEBAGO COUNTY WISCONSIN  
TAX INCREMENTAL DISTRICTS**

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

# WINNEBAGO COUNTY WISCONSIN TAX INCREMENTAL DISTRICTS

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

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

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

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

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

# SOLID WASTE

## Solid Waste Fund: 520 2015 BUDGET NARRATIVE

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

Telephone: 232-1850

### MISSION STATEMENT:

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

### PROGRAM DESCRIPTIONS:

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

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

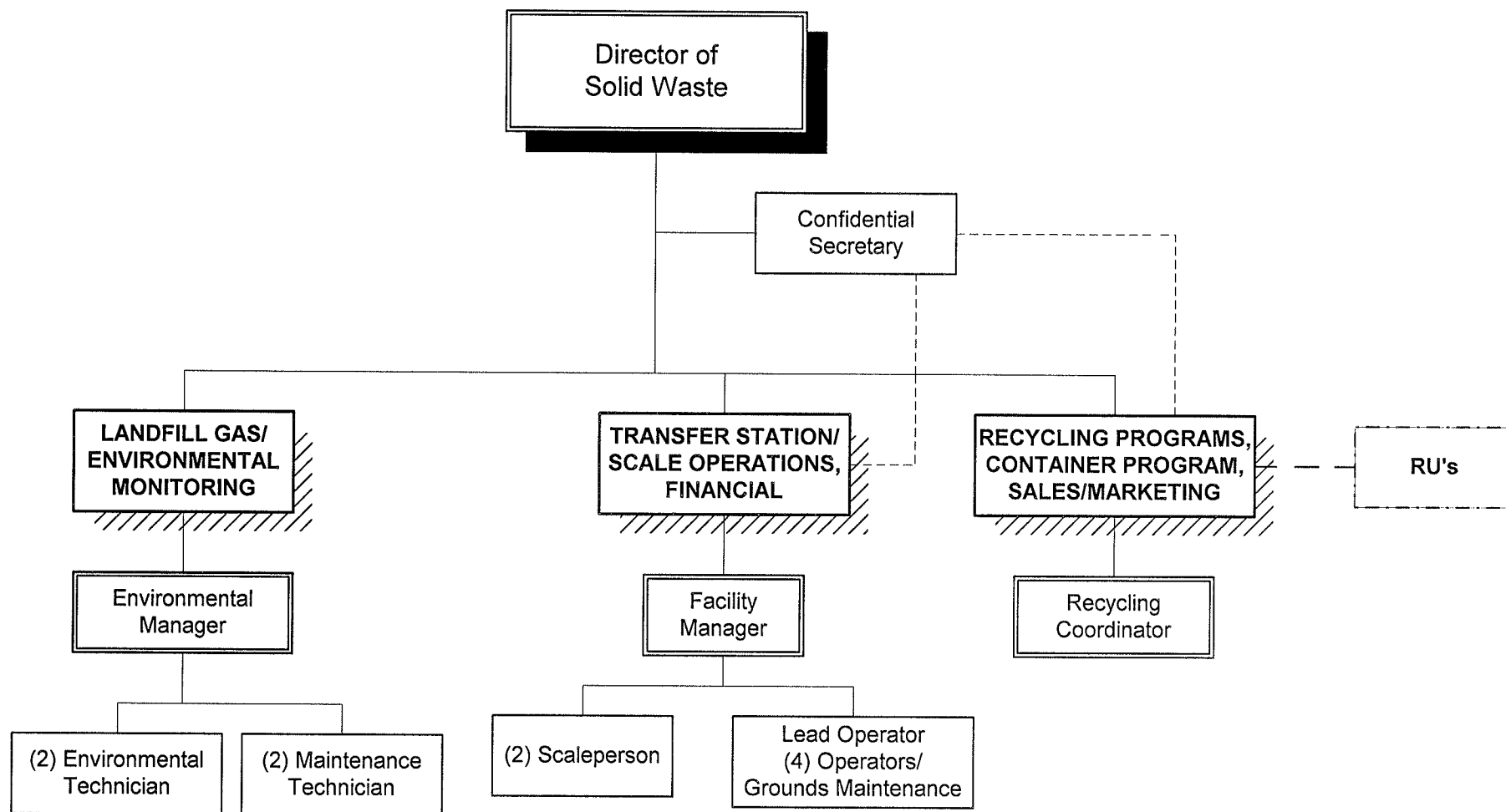
**CLOSED LANDFILL ENVIRONMENTAL MONITORING/MAINTENANCE** – Performs the necessary environmental monitoring and maintenance activities at the closed Snell Road Landfill and the closed Sunnyview Landfill Co-Disposal Site to maintain WDNR compliance.

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

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

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

# SOLID WASTE



# **SOLID WASTE**

## **Solid Waste Fund: 520 2015 BUDGET NARRATIVE**

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

**Telephone:** 232-1850

### **2014 ACCOMPLISHMENTS:**

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

## **2015 GOALS & OBJECTIVES:**

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

# SOLID WASTE

## 2015 BUDGET NARRATIVE HIGHLIGHTS

### DEPARTMENT STAFFING:

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

**DEPARTMENT SUMMARY:** The Solid Waste Department operates as a proprietary-type activity (enterprise fund) and as such does not have a direct effect on the tax levy. The department charges user (tipping) fees, which supports all operations. The 2015 net deficit is budgeted at (\$241,586) with a \$1.00/ton increase to the solid waste tipping fee and no change to the recycling tipping fee. Since 2007, the County has not levied \$47,500 to support the Household Hazardous Material facility operation.

### SIGNIFICANT CHANGES:

#### Revenues:

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

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

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

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

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

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

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

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

**Expenses:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>520 - Solid Waste</b>									
<b>Revenue</b>									
<b>Intergov Rev:</b>									
Agri Trade Consumer Protection	42004	(0)	6,242	5,300	5,000	35,000	35,000	35,000	600.00%
<b>Intergov Rev Subtotal:</b>		<b>(0)</b>	<b>6,242</b>	<b>5,300</b>	<b>5,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>600.00%</b>
<b>Public Services:</b>									
Rental Revenues	45011	288,666	274,852	296,582	260,000	290,000	290,000	290,000	11.54%
Power Sales	45029	3,042,938	3,222,107	3,122,991	2,800,000	2,800,000	2,800,000	2,800,000	0.00%
Donations	45034	16	10	(0)	25	25	25	25	0.00%
Refunds Public	45040	(0)	(1,827)	(63)	(0)	(0)	(0)	(0)	0.00%
Landfill Fees	45051	4,030,131	4,730,847	5,103,210	5,661,210	4,927,650	4,927,650	4,927,650	-12.96%
Other Public Charges	45057	1,750	1,050	4,046	(0)	(0)	(0)	(0)	0.00%
<b>Public Services Subtotal:</b>		<b>7,363,501</b>	<b>8,227,039</b>	<b>8,526,766</b>	<b>8,721,235</b>	<b>8,017,675</b>	<b>8,017,675</b>	<b>8,017,675</b>	<b>-8.07%</b>
<b>Intergov Services:</b>									
Other Fees	43001	135,636	669,498	1,577,445	231,500	150,000	150,000	150,000	-35.21%
Landfill Fees	43010	9,514,504	3,514,529	58,219	60,000	60,400	60,400	60,400	0.67%
Refunds Municipal	43015	(1,005,444)	113,332	(45,313)	(0)	(0)	(0)	(0)	0.00%
<b>Intergov Services Subtotal:</b>		<b>8,644,696</b>	<b>4,297,359</b>	<b>1,590,352</b>	<b>291,500</b>	<b>210,400</b>	<b>210,400</b>	<b>210,400</b>	<b>-27.82%</b>
<b>Interfund Revenue:</b>									
Rental Revenue	65011	(0)	2,715	9,348	8,000	10,000	10,000	10,000	25.00%
Landfill Fees	65051	10,762	11,206	10,475	7,500	18,500	18,500	18,500	146.67%
Other Department Charges	65081	13,525	32,290	90,698	90,000	90,000	90,000	90,000	0.00%
<b>Interfund Revenue Subtotal:</b>		<b>24,287</b>	<b>46,211</b>	<b>110,521</b>	<b>105,500</b>	<b>118,500</b>	<b>118,500</b>	<b>118,500</b>	<b>12.32%</b>
<b>Total Operating Revenue:</b>		<b>16,032,485</b>	<b>12,576,851</b>	<b>10,232,938</b>	<b>9,123,235</b>	<b>8,381,575</b>	<b>8,381,575</b>	<b>8,381,575</b>	<b>-8.13%</b>

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>520 - Solid Waste</b>									
<b>Interest:</b>									
Interest Investments	48000	978,167	575,457	475,838	617,000	413,466	413,466	413,466	-32.99%
Investment Mark to Market	48002	(0)	(0)	(629,254)	(0)	(0)	(0)	(0)	0.00%
<b>Interest Subtotal:</b>		<b>978,167</b>	<b>575,457</b>	<b>(153,416)</b>	<b>617,000</b>	<b>413,466</b>	<b>413,466</b>	<b>413,466</b>	<b>-32.99%</b>
<b>Misc Revenues:</b>									
Rental Equipment	48101	12,450	(0)	16,275	(0)	10,000	10,000	10,000	100.00%
Sale Of Prop Equip	48104	3,939	11,600	(0)	(0)	(0)	(0)	(0)	0.00%
Sale of Scrap	48106	104,535	130,750	58,753	64,000	53,000	53,000	53,000	-17.19%
Other Miscellaneous Revenues	48109	13,468	9,432	18,331	(0)	(0)	(0)	(0)	0.00%
<b>Misc Revenues Subtotal:</b>		<b>134,392</b>	<b>151,782</b>	<b>93,359</b>	<b>64,000</b>	<b>63,000</b>	<b>63,000</b>	<b>63,000</b>	<b>-1.56%</b>
<b>Other Financing Srcs:</b>									
Gain Sale of Assets	49000	1,822	(0)	0	(0)	(0)	(0)	(0)	0.00%
<b>Other Financing Srcs Subtotal:</b>		<b>1,822</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>0.00%</b>
<b>Total Non-Operating Revenue:</b>		<b>1,114,381</b>	<b>727,239</b>	<b>(60,058)</b>	<b>681,000</b>	<b>476,466</b>	<b>476,466</b>	<b>476,466</b>	<b>-30.03%</b>
<b>Revenue Total:</b>		<b>17,146,866</b>	<b>13,304,090</b>	<b>10,172,880</b>	<b>9,804,235</b>	<b>8,858,041</b>	<b>8,858,041</b>	<b>8,858,041</b>	<b>-9.65%</b>
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	964,514	795,224	659,775	739,357	828,236	828,236	828,236	12.02%
Temporary Employees	51101	0	34,755	3,372	8,000	5,000	5,000	5,000	-37.50%
Elected Officials	51103	6,050	8,811	8,778	6,500	6,500	6,500	6,500	0.00%
Overtime	51105	88,708	60,552	65,356	69,645	40,303	40,303	40,303	-42.13%
Comp Time	51108	0	6,307	90	0	1,000	1,000	1,000	100.00%
Wages Allocated	51199	(38,036)	(3,169)	12,391	0	0	0	0	0.00%
<b>Wages Subtotal:</b>		<b>1,021,236</b>	<b>902,481</b>	<b>749,762</b>	<b>823,502</b>	<b>881,039</b>	<b>881,039</b>	<b>881,039</b>	<b>6.99%</b>

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>520 - Solid Waste</b>									
<b>Fringes Benefits:</b>									
FICA Medicare	51200	433,418	54,704	54,909	54,380	66,472	66,472	66,472	22.24%
Health Insurance	51201	0	204,375	157,702	189,924	223,016	223,016	223,016	17.42%
Dental Insurance	51202	0	10,102	7,637	8,638	13,396	13,396	13,396	55.08%
Workers Compensation	51203	0	14,958	15,973	4,800	4,802	4,802	4,802	0.04%
Unemployment Comp	51204	0	2,904	9,438	10,000	0	0	0	-100.00%
Compensated Absences Expense	51205	1,018	(6,255)	(9,466)	0	0	0	0	0.00%
WI Retirement	51206	0	46,683	49,770	51,576	58,744	58,744	58,744	13.90%
Fringe Benefits Other	51207	(1,114)	(8,654)	2,540	3,948	4,198	4,198	4,198	6.33%
Fringes Allocated	51299	(17,683)	(1,473)	(0)	0	0	0	0	0.00%
<b>Fringes Benefits Subtotal:</b>		<b>415,639</b>	<b>317,344</b>	<b>288,503</b>	<b>323,266</b>	<b>370,628</b>	<b>370,628</b>	<b>370,628</b>	<b>14.65%</b>
<b>Total Labor:</b>									
		<b>1,436,875</b>	<b>1,219,825</b>	<b>1,038,265</b>	<b>1,146,769</b>	<b>1,251,667</b>	<b>1,251,667</b>	<b>1,251,667</b>	<b>9.15%</b>
<b>Travel:</b>									
Registration Tuition	52001	3,650	1,959	3,869	4,485	5,485	5,485	5,485	22.30%
Automobile Allowance	52002	3,643	4,297	4,392	5,495	5,345	5,345	5,345	-2.73%
Commercial Travel	52004	0	0	0	1,200	1,700	1,700	1,700	41.67%
Meals	52005	202	289	202	1,355	1,555	1,555	1,555	14.76%
Lodging	52006	370	348	560	2,470	3,360	3,360	3,360	36.03%
Other Travel Exp	52007	23	9	22	40	120	120	120	200.00%
Taxable Meals	52008	160	270	330	200	100	100	100	-50.00%
<b>Travel Subtotal:</b>		<b>8,048</b>	<b>7,171</b>	<b>9,375</b>	<b>15,245</b>	<b>17,665</b>	<b>17,665</b>	<b>17,665</b>	<b>15.87%</b>
<b>Total Travel:</b>		<b>8,048</b>	<b>7,171</b>	<b>9,375</b>	<b>15,245</b>	<b>17,665</b>	<b>17,665</b>	<b>17,665</b>	<b>15.87%</b>
<b>Capital Outlay:</b>									
Buildings	58001	28,450	0	0	0	50,000	50,000	50,000	100.00%
Improvements	58002	0	0	0	170,000	300,000	600,000	600,000	252.94%
Equipment	58004	81,447	449,805	10,889	760,000	1,035,000	735,000	735,000	-3.29%
<b>Capital Outlay Subtotal:</b>		<b>109,897</b>	<b>449,805</b>	<b>10,889</b>	<b>930,000</b>	<b>1,385,000</b>	<b>1,385,000</b>	<b>1,385,000</b>	<b>48.92%</b>
<b>Total Capital:</b>		<b>109,897</b>	<b>449,805</b>	<b>10,889</b>	<b>930,000</b>	<b>1,385,000</b>	<b>1,385,000</b>	<b>1,385,000</b>	<b>48.92%</b>

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>520 - Solid Waste</b>									
<b>Office:</b>									
Office Supplies	53000	8,899	6,405	5,951	6,550	5,350	5,350	5,350	-18.32%
Printing Supplies	53002	199	641	2,009	1,300	725	725	725	-44.23%
Print Duplicate	53003	3,327	3,030	315	6,900	6,000	6,000	6,000	-13.04%
Postage and Box Rent	53004	2,808	3,529	2,404	2,350	3,450	3,450	3,450	46.81%
Computer Software	53006	14,931	0	0	1,500	575	575	575	-61.67%
Telephone	53008	10,758	7,101	9,450	10,325	8,600	8,600	8,600	-16.71%
Telephone Supplies	53009	0	32	0	0	0	0	0	0.00%
Long Distance	53011	0	0	0	0	110	110	110	100.00%
Wireless	53012	1,557	2,334	1,694	2,200	1,950	1,950	1,950	-11.36%
Pagers	53013	90	180	180	200	200	200	200	0.00%
Voice and Data Cabling	53014	0	165	0	0	0	0	0	0.00%
<b>Office Subtotal:</b>		<b>42,569</b>	<b>23,418</b>	<b>22,003</b>	<b>31,325</b>	<b>26,960</b>	<b>26,960</b>	<b>26,960</b>	<b>-13.93%</b>
<b>Operating:</b>									
Advertising	53500	46,943	51,163	54,666	49,300	48,400	48,400	48,400	-1.83%
Subscriptions	53501	669	425	528	800	750	750	750	-6.25%
Membership Dues	53502	2,087	1,975	1,774	2,050	2,050	2,050	2,050	0.00%
Publish Legal Notices	53503	214	314	192	200	200	200	200	0.00%
Agricultural Supplies	53515	0	45	0	0	0	0	0	0.00%
Household Supplies	53516	1,702	865	1,386	1,110	1,100	1,100	1,100	-0.90%
Uniforms Tools Allowance	53517	1,507	1,037	461	800	500	500	500	-37.50%
Food	53520	127	351	74	300	250	250	250	-16.67%
Small Equipment	53522	22,027	16,737	75,411	45,000	96,675	96,675	96,675	114.83%
Shop Supplies	53523	18,244	13,390	22,822	14,700	16,315	16,315	16,315	10.99%
Medical Supplies	53524	689	938	429	790	1,050	1,050	1,050	32.91%
Other Operating Supplies	53533	0	0	665	0	0	0	0	0.00%
Landfill Cover Material	53544	18,040	0	0	0	0	0	0	0.00%
Motor Fuel	53548	398,786	157,269	48,042	88,000	73,600	73,600	73,600	-16.36%
Equipment Rental	53551	20,185	28,048	3,269	60,000	5,100	5,100	5,100	-91.50%
Operating Licenses Fees	53553	3,173,513	993,497	22,292	23,400	36,350	36,350	36,350	55.34%
Bad Debts Expense	53561	8,074	(7,396)	(6,237)	0	0	0	0	0.00%
State Special Charges	53563	2,615,501	803,840	3,352	44,000	22,000	22,000	22,000	-50.00%
Other Miscellaneous	53568	(303)	39,814	(2,743)	250	100	100	100	-60.00%
Loss on Sale of Assets	53573	0	466,397	0	0	0	0	0	0.00%
Print Duplicate	73003	3,783	3,490	3,546	3,520	3,420	3,420	3,420	-2.84%

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>520 - Solid Waste</b>									
Postage and Box Rent	73004	2,051	2,384	2,350	2,275	2,220	2,220	2,220	-2.42%
Motor Fuel	73548	15,619	14,943	10,487	11,650	11,000	11,000	11,000	-5.58%
<b>Operating Subtotal:</b>		<b>6,349,458</b>	<b>2,589,525</b>	<b>242,765</b>	<b>348,145</b>	<b>321,080</b>	<b>321,080</b>	<b>321,080</b>	<b>-7.77%</b>
<b>Repairs &amp; Maint:</b>									
Crushed Stone	54000	70,344	23,566	3,083	11,000	6,000	6,000	6,000	-45.45%
Sand and Gravel	54001	7,190	0	0	0	0	0	0	0.00%
Calcium Chloride	54003	377	0	0	0	0	0	0	0.00%
Steel and Iron	54006	405	0	0	0	0	0	0	0.00%
Metal Pipe & Fittings	54007	900	0	0	0	0	0	0	0.00%
Small Hardware	54008	0	75	0	0	0	0	0	0.00%
Electrical Products	54010	31	0	0	0	0	0	0	0.00%
Other Elect Products	54012	165	347	1,114	700	0	0	0	-100.00%
Other Plumbing Prod.	54014	0	54	0	0	50	50	50	100.00%
Lubricants	54016	196,212	213,154	228,762	228,000	226,000	226,000	226,000	-0.88%
Machine Equip Parts	54017	448,318	416,228	350,063	419,902	407,575	407,575	407,575	-2.94%
Tires Batteries	54018	19,965	7,656	21,300	4,050	2,500	2,500	2,500	-38.27%
Road Maintenance Materials	54019	1,608	172	0	0	0	0	0	0.00%
Maintenance Buildings	54020	520	4,244	782	1,750	1,000	1,000	1,000	-42.86%
Maintenance Grounds	54021	5,950	8,369	3,310	4,700	4,700	4,700	4,700	0.00%
Maintenance Equipment	54022	3,394	4,474	2,306	4,400	4,850	4,850	4,850	10.23%
Maintenance Vehicles	54023	67	7	122	250	100	100	100	-60.00%
Repair Maintenance Supplies	54024	18,754	14,072	13,944	25,000	15,900	15,900	15,900	-36.40%
Consumable Tools	54026	3,196	597	347	1,600	500	500	500	-68.75%
Sign Parts Supplies	54027	139	1,446	290	480	975	975	975	103.13%
Other Maint Supplies	54028	1,966	4,320	3,735	1,100	4,950	4,950	4,950	350.00%
Equipment Repairs	54029	871,677	1,160,805	187,137	312,150	126,700	126,700	126,700	-59.41%
Machine Equip Parts	74017	0	0	30	0	0	0	0	0.00%
Labor-Ldfl from Hwy	74018	15,818	13,204	826	1,110	500	500	500	-54.95%
Machinery-Ldfl from Hwy	74019	16,746	11,871	1,274	1,110	550	550	550	-50.45%
Maintenance Buildings	74020	3,996	5,000	7,000	7,000	9,400	9,400	9,400	34.29%
Maintenance Grounds	74021	60,984	39,494	4,434	8,000	6,500	6,500	6,500	-18.75%
Equipment Repairs	74029	782	759	792	860	700	700	700	-18.60%
<b>Repairs &amp; Maint Subtotal:</b>		<b>1,749,506</b>	<b>1,929,915</b>	<b>830,651</b>	<b>1,033,162</b>	<b>819,450</b>	<b>819,450</b>	<b>819,450</b>	<b>-20.69%</b>

# Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>520 - Solid Waste</b>									
<b>Utilities:</b>									
Heat	54700	10,759	8,013	10,460	15,550	16,500	16,500	16,500	6.11%
Power and Light	54701	163,903	173,223	165,159	195,500	179,000	179,000	179,000	-8.44%
Water and Sewer	54702	120,591	170,839	260,019	279,350	253,950	253,950	253,950	-9.09%
<b>Utilities Subtotal:</b>		<b>295,253</b>	<b>352,074</b>	<b>435,638</b>	<b>490,400</b>	<b>449,450</b>	<b>449,450</b>	<b>449,450</b>	<b>-8.35%</b>
<b>Contractual Services:</b>									
Medical and Dental	55000	615	540	152	200	200	200	200	0.00%
Legal Services	55001	7,050	8,373	11,876	10,000	10,000	10,000	10,000	0.00%
Pest Extermination	55002	1,920	1,920	2,045	2,500	2,500	2,500	2,500	0.00%
Vehicle Repairs	55005	1,913	27,569	2,840	2,754	5,000	5,000	5,000	81.56%
Grounds Maintenance	55007	127,040	38,222	113,573	139,400	191,000	191,000	191,000	37.02%
Building Repairs	55008	28,963	46,803	32,458	40,900	25,700	25,700	25,700	-37.16%
Accounting Auditing	55012	4,500	4,550	0	0	0	0	0	0.00%
Professional Service	55014	63,345	53,299	62,996	11,800	15,650	15,650	15,650	32.63%
Collection Services	55015	353	0	12	0	500	500	500	100.00%
Janitorial Services	55016	21,404	22,149	22,762	26,000	23,500	23,500	23,500	-9.62%
Architect Engineer	55019	489,228	453,918	780,010	583,700	610,200	610,200	610,200	4.54%
Management Services	55020	323,412	362,456	411,893	428,000	392,800	392,800	392,800	-8.22%
Other Contract Serv	55030	440,365	55,355	104,940	10,000	10,950	10,950	10,950	9.50%
Regional Fees	55048	0	2,365,215	3,176,751	3,500,000	2,800,000	2,800,000	2,800,000	-20.00%
Hauling Fees	55049	168,010	704,587	1,083,047	1,100,000	855,000	855,000	855,000	-22.27%
Accounting Auditing	75012	32,496	34,500	36,700	40,500	26,300	26,300	26,300	-35.06%
Data Processing	75013	16,704	17,700	18,500	20,500	19,960	19,960	19,960	-2.63%
Professional Services	75014	58,800	62,100	64,000	66,000	47,900	47,900	47,900	-27.42%
<b>Contractual Services Subtotal:</b>		<b>1,786,119</b>	<b>4,259,256</b>	<b>5,924,558</b>	<b>5,982,254</b>	<b>5,037,160</b>	<b>5,037,160</b>	<b>5,037,160</b>	<b>-15.80%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	56000	39,332	39,332	39,332	50,000	42,000	42,000	42,000	-16.00%
Prop Liab Insurance	76000	58,920	55,656	45,792	62,634	44,408	44,408	44,408	-29.10%
<b>Insurance Expenses Subtotal:</b>		<b>98,252</b>	<b>94,988</b>	<b>85,124</b>	<b>112,634</b>	<b>86,408</b>	<b>86,408</b>	<b>86,408</b>	<b>-23.28%</b>

# **Winnebago County Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
<b>520 - Solid Waste</b>									
<b>Deprec &amp; Amort:</b>									
Provision for Closing	56501	1,431,763	1,264,420	(546,267)	50,000	50,000	50,000	50,000	0.00%
Provision for Long Term Care	56502	1,816,012	1,457,861	(894,402)	20,000	20,000	20,000	20,000	0.00%
Depreciation Expense	56503	1,812,454	851,377	630,304	560,088	696,939	696,939	696,939	24.43%
Amortization of SSR	56504	236,932	244,997	252,616	257,633	269,848	269,848	269,848	4.74%
<b>Deprec &amp; Amort Subtotal:</b>		<b>5,297,161</b>	<b>3,818,656</b>	<b>(557,749)</b>	<b>887,721</b>	<b>1,036,787</b>	<b>1,036,787</b>	<b>1,036,787</b>	<b>16.79%</b>
<b>Total Other Operating:</b>		<b>15,618,318</b>	<b>13,067,833</b>	<b>6,982,989</b>	<b>8,885,641</b>	<b>7,777,295</b>	<b>7,777,295</b>	<b>7,777,295</b>	<b>-12.47%</b>
<b>Debt Payments:</b>									
Debt Principal Payments	57000	7,672	8,702	11,794	270,633	283,000	283,000	283,000	4.57%
Debt Interest Payments	57001	5,293	5,749	5,204	62,132	53,000	53,000	53,000	-14.70%
<b>Debt Payments Subtotal:</b>		<b>12,965</b>	<b>14,451</b>	<b>16,997</b>	<b>332,765</b>	<b>336,000</b>	<b>336,000</b>	<b>336,000</b>	<b>0.97%</b>
<b>Total Non-Operating Expense:</b>		<b>12,965</b>	<b>14,451</b>	<b>16,997</b>	<b>332,765</b>	<b>336,000</b>	<b>336,000</b>	<b>336,000</b>	<b>0.97%</b>
<b>Expense Total:</b>		<b>17,186,102</b>	<b>14,759,084</b>	<b>8,058,514</b>	<b>11,310,420</b>	<b>10,767,627</b>	<b>10,767,627</b>	<b>10,767,627</b>	<b>-4.80%</b>
<b>Solid Waste Net Surplus / (Deficit):</b>		<b>(39,236)</b>	<b>(1,454,994)</b>	<b>2,114,366</b>	<b>(1,506,185)</b>	<b>(1,909,586)</b>	<b>(1,909,586)</b>	<b>(1,909,586)</b>	<b>26.78%</b>
<b>Less:</b>									
Capital Outlay		109,897	449,805	10,889	930,000	1,385,000	1,385,000	1,385,000	48.92%
Debt Principal Payments		7,672	8,702	11,794	270,633	283,000	283,000	283,000	4.57%
<b>Solid Waste Net Surplus / (Deficit):</b>		<b>78,332</b>	<b>(996,487)</b>	<b>2,137,048</b>	<b>(306,796)</b>	<b>(241,586)</b>	<b>(241,586)</b>	<b>(241,586)</b>	<b>-21.26%</b>
Fund adjustments		(78,332)	996,487	(2,137,048)	306,796	241,586	241,586	241,586	-21.26%
<b>Net Solid Waste:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

# WINNEBAGO COUNTY CAPITAL OUTLAY - 2015

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

## GLOSSARY

**Accrual Accounting:** A method of accounting in which revenues are recognized in the accounting period in which they are earned. Expenditures are recognized in the accounting period in which the liability is incurred. This method also is often contrasted with **Cash Accounting**.

**Agency Fund:** A **Fiduciary Fund** in which the government is a temporary agent.

**Appropriations:** The amount of money granted by the legislative body to units of local government for most activities in the coming **Fiscal Year**. Appropriations are usually reported in the budget by **Line Item**; and they allow governmental units to make new expenditures and incur new obligations up to the amount of the appropriation. Appropriations are also called budgeted expenditures.

**Assessed Valuation:** This is the value of the property that is available for taxation which is determined annually and is based on the ratio of the property's assessed value to its "fair market value." The process of determining a property's assessed value is called an **Assessment**, and assessors consider many factors when valuing properties. See **Equalized Assessed Valuation**.

**Assets:** As reported on a **Balance Sheet** for a given fund, assets include any financial resources available to government such as cash, expected tax revenues, payments due from other funds or governmental units, and inventories.

**Balance Sheet:** A periodic report on the government's **Assets**, **Liabilities**, and **Fund Equity**, and all **Governmental Funds**. The governmental financial officer or the Accounting division usually prepares these reports.

**Bonds (Municipal):** A method of issuing **long-term Debt** to local governments or semi-independent agencies associated with local government such as authorities or corporations. The two primary types of bonds are: General **Obligation** and **Revenue**. All municipal bonds are tax exempt, and therefore are usually bought by investors with high marginal tax rates such as commercial banks and high-income individuals. Investment patterns in municipal bonds have changed dramatically since the late 70's due to revenue limitations, radical changes in interest rates, and the national Tax Reform Act of 1986 that eliminated the benefits of using revenue bonds for "private purpose development."

**Bond Rating:** A judgement on the investment quality of the **Bond** which reflects the government's ability to repay the debt or its creditworthiness. The stronger the rating, the lower the interest rate assigned to the bond by the underwriters. There are three rating agencies: Moody's Investors Service, Standard & Poor's Corporation, and Fitch's. A variety of characteristics about the government and community are examined to determine its rating such as the strength of the local economy, the financial management practices of the government, debt factors, and administrative practices.

**Budget:** The budget is one of the primary financial documents of the government, in addition to the **Comprehensive Annual Financial Report**. The budget is prepared before the beginning of the **Fiscal Year** and documents expected **Revenues**, and **Appropriations** for the entire government and for the various departments and divisions of the government.

**Cash Accounting:** Different from accrual accounting in that both revenues and expenditures are not recognized until the cash transfers are actually made. This method of accounting is not recognized by **Generally Accepted Accounting Principles (GAAP)**.

**Comprehensive Annual Financial Report (CAFR):** In addition to the **Budget**, the CAFR is one of the primary financial documents of the government. The document is prepared at the end of the **Fiscal Year** and presents summaries of the government's fiscal activities in the past year (in comparison to previous years and the budget). Specifically, the document contains comprehensive (combined) **Balance Sheets**, statements of **Revenues** and **Expenditures** and changes in the **Fund Balance** for all **Governmental Funds**.

**Current Assets:** include any financial resource available to a government unit to meet any obligations due within a year. This would include non-cash assets that could be convertible to cash to meet obligations due within a year. For instance, receivables would be classified as a current asset if they would be collectible within one year.

**Current Liabilities:** include any amount owed to outside parties where the amounts must be repaid within a year. An example would include telephone and utility bills. These obligations are due within a year.

**Debt Limit:** The maximum amount of gross or net debt which is legally permitted by state mandate, constitution, or voter approval. These limits usually apply only to **General Obligation Bonds** rather than **Revenue Bonds**.

**Debt Service Fund:** A fund that accounts for the payment of principal and interest on the government's **long-term Debt**.

**Depreciation:** Expiration in the service of a **Fixed Asset** which is considered a portion of the total cost of the fixed asset and charged as an expense during a particular period.

**Encumbrance:** A commitment to expend funds for a particular purpose (even prior to establishing a legal obligation or liability). They are not recorded as **Expenditures**, **Appropriations**, or **Liabilities** but as a reduction in the **Fund Equity** (as reported on the **Balance Sheets**). Encumbrances become **Expenditures** when cash payments are actually made.

**Enterprise Fund:** A fund that accounts for services that are supported primarily by **User Charges** such as golf courses, swimming pools, or garbage collection.

**Equalized Assessed Valuation:** Because **Assessed Valuation** (and therefore the **Tax Rate**) may vary from market values of property in different communities, state governments establish an equalized assessed valuation of property to be used for taxation at other levels of government such as the county. In this case, the equalization ensures that taxpayers within the county will be taxed at the same level of market value, for the county's portion of the **Property Tax**, even though municipalities within the county will calculate **Assessed Valuation** of properties within their borders at different times and, therefore, have different estimates of market values.

**Executive Budget:** A type of budgeting process in which the **Chief Executive** has primary responsibility for preparing the budget and authority over budget that is presented to the legislative body for approval.

**Expendable Fund:** Accounting or budgeting funds in which authorization for new spending or incurring new obligations expires at the end of the **Fiscal Year**. **Governmental Funds** are usually expendable.

**Expenditures:** The actual cash payments of governmental units for all activities, which are monitored throughout the year, but are calculated for an entire **Line-item** or **Program** in the budget for a previous **Fiscal Year**.

**Fiscal Year:** A twelve-month period of time for which governmental activities are budgeted and the **Budget** is prepared. This is also the time allotted to record and present other summary financial statements such as the **Comprehensive Annual Financial Report**. Technically, a fiscal year can be any set of 12 months, but most municipalities operate on a January 1 to December 31 fiscal year.

**Fixed Assets:** Long-term assets that the government intends to use or hold for a relatively long period of time, such as land, buildings, machinery, and equipment.

**Fund Balance:** As defined in the **Balance Sheets** of all **Governmental Funds**, it is that part of the **Fund Equity** that is available for future commitment, expenditure, or appropriation. More specifically, it is that part of the fund equity that is not reserved for **Encumbrances**, and may be called the **Unreserved Fund Balance**.

**Fund Equity:** As reported in the **Balance Sheets** of all **Governmental Funds**, fund equity is defined as fund **Assets** minus fund **Liabilities**.

**GAAP:** Stands for Generally Accepted Accounting Principles. These are national standards of financial reporting as established by the Governmental Accounting and Standards Board (GASB).

**General Fund:** The fund that accounts for and supports most services in government.

**General Obligation Bond: long-term Debt**, which is secured by the government's full faith and credit (i.e. its taxing powers). These bonds usually have a lower rate of interest than **Revenue Bonds** because of lesser risk associated with a very secure source of repayment. They often require an affirming vote of the public, and their principal retired or repaid in the future from the **General Fund**. Once the debt is issued, payment of interest and principal is handled through a **Debt Service Fund**.

**Goal:** a long-term, attainable target for an organization – its vision of the future.

**Governmental Funds:** Four different accounting or budgetary groups which, generally, are unique to government and which account for most governmental activities. These funds are the: **General Fund**, **Capital Project Fund**, **Debt Service Fund**, and **Special Revenue Fund**.

**Home Rule:** State laws or constitutional stipulations regarding local government in the following areas: 1) its form; 2) the type or extent of services provided; 3) the range of revenues that they can levy, and tax, debt, or expenditure limitations.

**Intergovernmental Revenue:** Revenues that are transferred from other governments to the local government or are passed through the local government directly to individuals or other entities. There are three broad types of intergovernmental revenues: **Grants-in-Aid**, **Shared Revenues**, and **Transfer Payments**.

**Internal Service Fund:** A fund that accounts for the provision of goods and services from one agency or department to another within the government (e.g. maintenance on equipment, printing and copying, or information services).

**Liabilities:** As reported in the **Balance Sheet** for a given fund, liabilities include amounts owed to persons or organizations outside that fund. Examples of liabilities are: payable vouchers, amounts due to other funds or units, and deferred revenues.

**Line-item Budget:** Line-item budget presentations group expenditures according to the object of expenditure such as salaries, benefits, supplies, equipment, and maintenance. These categories, such as salaries, may be further divided into temporary wages, permanent wages, and overtime.

**Long-Term Debt:** A governmental unit may issue long-term debt to finance capital and infrastructure expenditures. In contrast to **Short-Term Debt**, it should not be used for regular operations. The two primary means of issuing or financing long-term debt are: **General Obligation Bonds** and **Revenue Bonds**.

**Matching Grant:** A specific type of **Conditional Grant** in which the local government must contribute some percentage of funds in order to receive the grant.

**Millage:** A term applied to the **Tax Rate** of a **Property Tax** which specifies the rate of taxation on a dollar of assessed value (or on a \$1,000). The term "20 mills" would mean two cents for every dollar of assessed value (or two dollars for every \$1,000).

**NA:** Not applicable or does not apply.

**Objective:** a specific, measurable and observable result of an organization's activity which advances the organization toward its goal.

**Other Operating Expenses:** Within Winnebago County, this group of expenditures includes all expenses other than labor, capital outlay and travel. Examples of groups of items include office expenses such as supplies, stationery and forms, postage and others. Other expenses also includes publications, subscriptions, dues, telephone other operating expenses, repairs and supplies, utilities, contractual expenses such as accounting, and legal services. This category also includes rental expense and insurance.

**Policy:** a plan, course of action or guiding principle, designed to set parameters for decisions and actions.

**Program Budget:** Programmatic budget presentations group the **Line-Items** into units that represent service objectives or functions such as crime prevention, fire education (Stop, Drop, & Roll), or small business incentive loans.

**Proprietary Funds:** General accounting or budgetary groups that are analogous to private commercial organizations. Government recognizes two types of proprietary funds: Enterprise **Funds** and **Internal Service Funds**.

**Retained Earnings:** is the cumulative amount by which revenues and operating transfer from other funds have exceeded expenses and transfers to other funds.

**Revenues:** All funds used by local government report revenues as the primary source of monetary input. There are six primary sources of revenues for **General Fund** of the local government: taxes, licenses and permits, **Intergovernmental Revenues**, **User Charges**, fines and forfeitures, and miscellaneous. Expected or budgeted revenues are those that are estimated for the coming fiscal year. Actual revenues represent the amount of money that was actually collected by the government.

**Shared Revenues:** A type of Intergovernmental Revenue in which revenues collected by another government which are distributed to a local government according to a formula such as number of children enrolled, population or per capita income.

**Short-Term Debt:** Debt that is issued for less than a year to ease temporary cash flow deficiencies until expected **Revenues** from taxes, bonds, or other governments are received.

**Special Revenue Fund:** A fund that accounts for specific services or projects that are funded through contractually or legally earmarked revenues.

**Tax Incremental Finance (TIF) Districts:** An area within the boundaries of a local government that is designated for redevelopment. Revenue from the incremental growth of the property tax base is used to provide additional funds for further redevelopment or for debt service on bonds issued for the original redevelopment efforts.

**Unreserved Fund Balance:** This is a component of the **Fund Balance**, which specifies money available for future commitments, expenditures, or appropriations.

**Working Capital:** is the excess of current assets over current liabilities. At the end of a fiscal year, working capital can represent the net available remaining current resources of an entity available after all obligations of the current fiscal period has ended. It can represent an estimate of an entity's undesignated financial resources, similar to undesignated fund balance.

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