

Winnebago County, WI



Adopted Budget 2023



About Our Cover.....

Employee Appreciation

"Train people well enough so they can leave, treat them well enough so they don't want to." – Richard Branson

The photos on the cover of the 2023 Adopted Budget Book are from the first (hopefully annual) Employee Appreciation Family Night held in the summer of 2022. This event was held for staff and their immediate family as a token of appreciation for their contribution to Winnebago County. The event included food, door prizes, basket raffles, bounce houses, outdoor games, and an ice cream truck. Employees were even given chances to put their name in a hat towards a pie in the face for a department head. A good time was had by all.

Our County Executive, Jon Doemel, values great leadership and great employees. It is vital to his time in office to give Winnebago County employees fair and equitable opportunities, compensation, and value.

In order to compensate Winnebago County employees competitively, a wage study was started in 2022 to allow every position to be evaluated against the current labor market. The outcome of this wage study could implement realignment of wages throughout the County, which is why \$2 million has been budgeted in the salary contingency fund to prepare for wage adjustments that are suggested from McGrath Consulting Group, the firm who is performing the wage study.

Another value Winnebago County leadership believes in is advancement and betterment. This budget includes an investment into leadership training and administration leadership has a vision for the future to include tuition reimbursement for staff. This is a new tool that is essential to allowing our current staff the opportunity for advancement. This will be developed and implemented in 2023.

Jon Doemel is very passionate about growing our current staff into leadership roles. Leadership training is another tool that Winnebago County implemented in 2021 and will continue those opportunities into 2023 and beyond.

Top (l to r): Chad Casper, director of Land and Water Conservation, talks with County Executive Doemel and County Supervisor Chuck Farrey; the Oshkosh West Wildcat and Omro's Freddie the Fox entertain the child of Camera Wright, a dispatcher; Coroner/Medical Examiner Cheryl Brehmer and Joel Luepke, risk management, serve beer with 5th Ward Brewing of Oshkosh; Willie the Wolf and Freddie the Fox in a China Bull week stare down.

Middle: Shelly Schry, IT and key to the planning of the event, and her son; Child Support Director Julie Mabry and Treasurer Mary Krueger serve food; Joe Cleveland, a highway laborer, and Highway Commissioner Bob Doemel; Leah Ferguson from Child Support and Kelsey Scott from Park View Health Center hand out county coozies.

Bottom: Airport Director Jim Schell and IT Director Patty Francour after being pied; Renee Soroko, Human Services Deputy Director, checking IDs and selling tickets for the beer sampling; Land and Water Conservation's Andy Maracini's children with Pointer from the Wisconsin Herd; Supervisors Jeff Beem and Steve Binder assist County Executive Doemel at the grill.

The front cover was designed by Justin DeJager, Program and Marketing Coordinator at the Parks Department.

FISCAL YEAR 2023

ANNUAL BUDGET FOR THE

COUNTY OF WINNEBAGO

WINNEBAGO COUNTY BOARD OF SUPERVISORS

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Jon Doemel
County Executive



Winnebago County
Office of the County Executive

The Wave of the Future

2023 Adopted Budget Message

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Oshkosh, Wisconsin 54903-2808

Oshkosh (920) 232-3450
Fox Cities (920) 727-2880
Fax (920) 232-3429

“No country, however rich, can afford the waste of its human resources.”

~ Franklin D. Roosevelt

32nd President of the United States



Jon Doemel, County Executive

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

We will see another year of equalized property tax rate reduction in 2023, dropping down 43 cents to \$4.23. Departments were asked to submit a levy target at or under their 2022 levy request, while the proposed merit pool increase was based on a 4% average wage increase and WRS rates increasing from 6.5% to 6.8%. We can only increase our operating levy by the percent of net new construction from the last complete calendar year (2021), which allows for a 1.38% increase, or \$825,082, over the 2022 budget.

2023 BUDGET HIGHLIGHTS

OVERALL:

As stated above, the total equalized tax rate of \$4.23 is down 43 cents from 2022. This equalized tax rate is a blended rate that includes some services that do not apply to all municipalities in the County. These include Public Health, Property Lister, Bridge and Culvert Aid, and the Library tax.

Departments were given levy targets which were for the most part equal to the 2022 budget levy for the department, with no general increase and only a few adjustments for previously approved budget amendments which represent ongoing expenses. All departments met those initial levy targets. I am grateful to the management team for the hard work and difficult decisions required to meet this goal. Any additional expense requested by departments which exceeded those levy targets were specified separately on Budget Add Request forms. After all department base budgets were reviewed, I considered their Budget Add Requests from a County-wide holistic perspective, and was able to include many of them in the Executive budget.

In the Executive budget, I proposed to not use \$250,000 of allowable levy to provide relief to the taxpayers in Winnebago County, draw down the unassigned general fund balance, and have the ability to use unused levy carryforward funds in a future budget (within five years). A County Board Budget Amendment was presented during the budget sessions to use the full allowable levy amount, but did not pass.

In larger departments, we budget wage and fringe turnover savings to more accurately project labor costs. This is due to the fact that these departments have higher turnover, more retirements and the fringe benefits are budgeted at family coverage for vacant positions.

EXPENDITURE CATEGORY:

Labor

The labor area of the budget accounts for a large portion of the increase in levy from 2022 to 2023.

Total county wages are projected to be \$66,474,333 for 2023, which is an increase of \$1,823,759, or 2.82%, from 2022. Part of this increase is the result of average normal merit pay increases of 4.0% that have been included in this budget. Individual increases by employees will be determined based on performance evaluations as part of our merit pay program. New positions in the budget also account for some of the increase. The net changes to the table of organization in the 2023 budget are thirteen (13) additional full-time positions and two (2) part-time positions. Including the changes proposed in this budget, there will be a net increase of fourteen (14) full-time positions and no change in part-time positions since the 2022 adopted budget. More details related to this can be found later in the overview section of this book.

Fringe benefits are projected to be \$28,220,500 for 2023, up \$618,259, or 2.24%, from 2022. FICA Medicare costs are increasing \$227,022, or 4.53%. This increase is due to the 4.00% increase in wages for 2023 as well as new positions. Health Insurance costs are up \$422,773, or 2.54% over 2022, which is mostly due to departments with vacant or new positions budgeted at full family coverage. There is no increase in health insurance contribution rates by employees in 2023. Workers Compensation costs are decreasing \$218,187 or 36.02% under 2022. Wisconsin Retirement is increasing \$598,882, or 12.30% over 2022, which is affected by the state-required contribution increase from 6.5% to 6.8% of general employee wages.

The largest investment this year is in our people. With a shrinking workforce and an extremely competitive private sector we are at risk of losing employees at a high rate. We must find a way to become competitive or we will no longer have the ability to be selective. We must encourage the very best people to be our employees. We need to find a way to make Winnebago County a desirable employer that loyalty is deserved. Our people are by far our best and most precious asset. The wage study that was budgeted in 2022 will be completed in late 2022 or early 2023, and will give a better understanding of the County's deficiency of competitiveness in the labor market. In order to provide the ability to respond to recommendations of this wage study, a salary contingency fund of \$2,000,000 has been included in this budget. This is an increase over the 2022 salary contingency fund, which is \$1,567,111, of which \$786,250 was allocated for wage increases in the sheriff's office, and the remaining \$780,971 was reserved for other possible increases.

Travel

Travel expenditures are projected to be \$900,734, which is an increase of \$23,068, or 2.63% above 2022. A large portion of the travel budget is associated with mileage reimbursements we give employees for using their personal vehicles for County business. Seminars and conferences are also a substantial part of travel, and will continue to be attended locally or virtually in 2023 whenever possible. We must encourage our people to continue the education in their fields. We hope to find new ways for us to be more efficient and effective going forward. These measures should ensure our staff the ability to maintain professional licensures and certification standards as well as learning new ways to address old problems. As part of the 2023 budget, \$25,000 has been budgeted in the Miscellaneous & Unclassified account to allow staff to attend conferences, seminars, and other training related events outside of their department's yearly travel budget.

Capital Outlay

Capital outlay budget for 2022 is \$3,523,716, reflecting an increase of \$742,932, or 26.72% over 2022. A detailed list of capital expenditures is included in the "overview" section of this book. These are capital outlay items that either do not qualify as capital improvement projects eligible for bonding or it is the intent to use unassigned general fund balance to fund the project.

Other Expenditures

Other expenditures are projected to be \$93,869,332 for 2023, which is an increase of \$3,592,940, or 3.98% above 2022. One reason for this large increase relates to the \$6M borrowing done in 2022, \$4.3M plus interest will be paid off from this new borrowing in 2023.

In addition, the Debt Service expenses increased by \$260,520, or 3.14% over 2022. This borrowing consists of \$3M for Highway's road projects and \$3M for Airport Hangar project.

BY DIVISION:***Administration***

The tax levy in this division is \$11,383,556, a decrease of \$146,874, or 1.27%, under 2022. The Technology Replacement fund 2023 levy is \$743,840, down \$256,160 from \$1,000,000 in 2022, which included a \$115,091 fund balance use to increase their Technology Replacement Fund. A change in policy was made with the 2023 budget to not budget for fund balance applications for the intent to increase their fund balance, but instead draw from the unassigned general fund balance when the needs arise. There was also a significant decrease of \$108,223 in the Elections department for 2023, as there will be two elections in 2023 versus four in 2022. Facilities also saw a levy decrease of \$114,707 or 1.98% under 2022.

Public Safety

The tax levy in this division is \$27,139,925, an increase of \$796,669, or 3.02%, over 2022. Most of the increase is attributable to the Sheriff's Office, which has a levy increase of \$786,240, or 3.52%, over 2022. This increase is the result of the budget amendment presented and approved in the 2022 budget to add this amount to the salary contingency account to aid in the recruitment and retention of employees at the Sheriff's office. This increase to their operating levy relates to the pay increases that occurred due to this resolution.

Transportation

The tax levy in this division is \$4,423,096, an increase of \$2,205,722, or 99.47% over 2022. This increase relates to the \$3M borrowing for the Airport T-hangar project; the debt payoff for the first year is \$2,521,107.

Health and Human Services

The tax levy in this division is \$21,849,195, a decrease of \$67,803, or 0.31%, under 2022. This decrease is due in large part to the Human Services levy decreasing \$63,525. This is a very minimal decrease and it is spread out between the five divisions. The other changes were a decrease of \$19,673 for Public Health, a decrease of \$27,421 for Veterans' Services, and an increase of \$42,816 for Park View Health Center.

Education, Culture and Recreation

The tax levy in this division is \$2,220,341, an increase of \$69,048, or 3.21%, over 2021. This increase is related to UW-Extension adding a contracted Educator into their 2023 budget, an overall increase of \$104,784.

Planning and Environment

The tax levy in this division is \$1,161,853, an increase of \$81,496 or 7.54%, over 2022. Land and Water also added one full-time Watershed Specialist position in their Table of Organization for the 2022 budget, which allowed them to increase their levy by the amount of that position (\$87,967).

Non-Divisional Budgets

This area shows a net surplus of \$3,062,774, an increase of \$164,858, or 5.69%, over 2022. Of this increase, approximately \$3,996,893 is due to additional unassigned general fund balance being applied to stay within levy limits, which includes an increase of \$432,889 in the salary contingency reserve account. This account will cover unknown wage increases that are presented due to the wage study being completed at the end of 2022 or in the beginning of 2023. The budget under the Miscellaneous and 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.

An example of looking across budgets for shared outcomes is economic development. In 2023, the county's overall economic development investment is increasing; however, by just looking line-by-line and grant-by-grant it might not appear so. While we are proposing a decrease of Industrial Development Board funding to \$1 per person, we are also proposing an increase to the regional planning commission, improved GO Transit services, and other grants. Economic development spending is not exclusive to the IDB, and so the overall investment is increasing.

Capital Projects

The 2022 borrowing for capital projects will be \$6,000,000. The borrowing will cover \$3,000,000 for the Airport hangar project and \$3,000,000 towards the Highway county road projects. Other projects will be paid from the unassigned general fund balance. Each capital project must come before the county board twice for consideration and approval. There is no tax levy allocated to these projects other than debt service expense.

Debt Service

The 2023 net levy supported debt service is \$5,937,158 a decrease of \$1,930,842 or 24.54%, under 2022. All County debt is paid off within 10 years or less. The Debt Service tax levy is decreasing by \$.04, or by 7.41%, under 2022. The County continues to keep outstanding debt low. Winnebago County's debt is 3.14% of the allowable debt limit.

Table of Organization

This budget (in total) versus last year's adopted budget has a net increase of thirteen additional full-time positions and two part-time positions. A majority (9 FT and 3 PT) of the new positions result from bringing the Shelter Care program, previously a contracted service, in-house.

Detail of the changes can be seen on the "Table of Organization of Classified Positions" in the "Overview" section of this budget book. A schedule showing the fiscal impact of those changes also follows that section.

Levy Limits

Our operating levy for 2023 has been limited by State legislation. We can only increase our levy by the percent of net new construction from the last complete calendar year (2021), which allows for a 1.38% increase from the 2022 budget. We have applied \$8,313,279 of all fund reserves to the budget to stay within this operating levy limit.

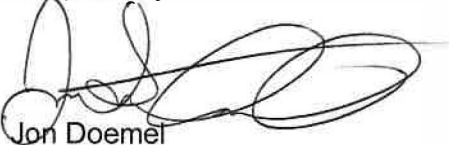
The Director of Administration and Acting Finance Director believes that this budget complies with the operating levy limit.

CONCLUSION

Winnebago County's employees are by far its greatest resource. In this very challenging labor market, a majority of our department managers have identified staffing as their greatest challenge. We must continue to show our appreciation of the value our employees provide, both financially and through other means. Continued pressure from increasing labor and other expenses against the levy limit will inevitably force the County to seek alternative revenues or to abandon some services valued by this community at some point in the future. We will hold this off as long as we can. The total equalized tax rate has been reduced in recent years by finding efficiencies and by carefully managing County debt and fund balances.

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 black ink, appearing to read 'Jon Doemel', is written over a circular stamp. The signature is fluid and cursive.

Jon Doemel
Winnebago County Executive

WINNEBAGO COUNTY

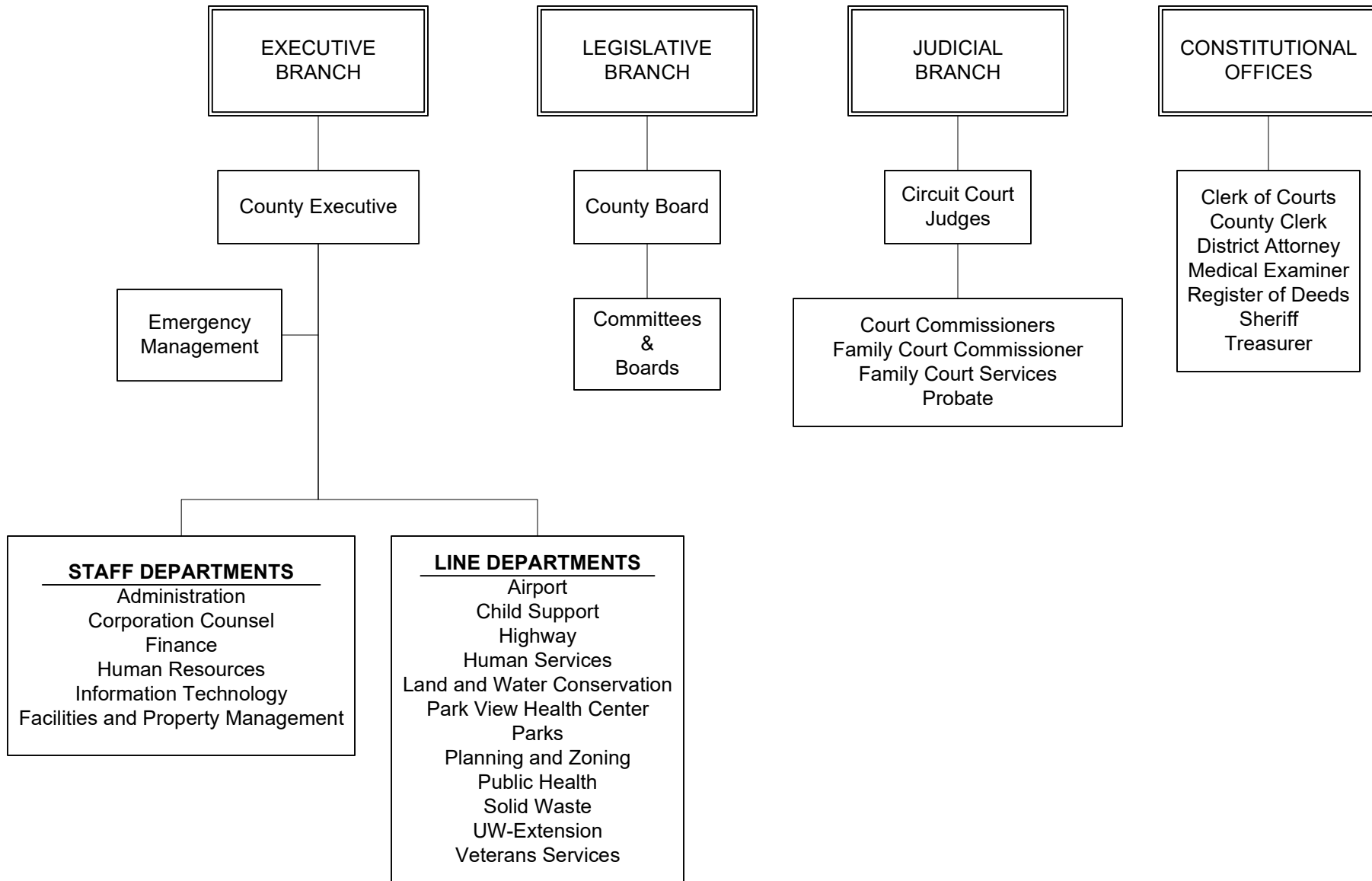
MISSION STATEMENT

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.

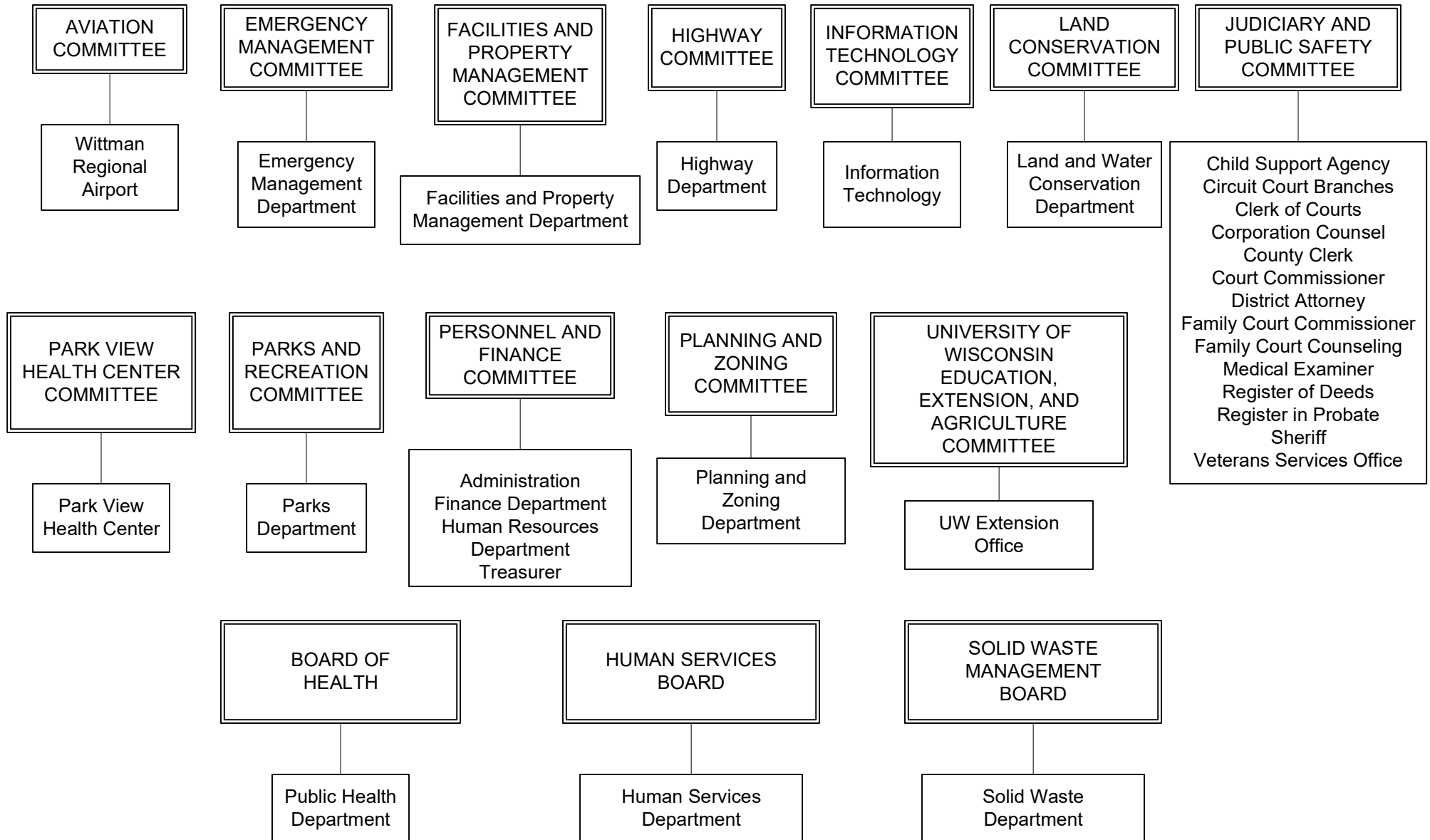
To carry out this mission, the following roles are required:

- **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



COUNTY BOARD COMMITTEES AND BOARDS OF JURISDICTION



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 as follows:

- Administration
- Public Safety
- Transportation
- Human Services
- Education, Culture and Recreation
- Planning and Environment
- Non-divisional
- Debt Service
- Capital Projects
- Solid Waste

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 the beginning of May.

<u>Dates</u>	<u>Event</u>
05/17/2022	Forms and Instructions made available for budget preparation
07/29/2022	Budget worksheets and all materials due from departments to Finance Department
08/08-08/26/2022	Executive holds meetings with departments to review budgets
09/23/2022	Finalized budget sent out for printing and assembly
10/17/2022	Budget delivered to County Board Supervisors
10/31-11/4/2022	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 (39.36% 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 (32.42% of the revenue budget).

Licenses and Permits:

This is a small revenue source comprising 0.60% of the County revenue budget.

Public Charges:

This source represents fees and charges made to users of certain government services. This revenue source makes up 7.95% of our revenue budget.

Interfund Revenues:

This category includes charges from one County department to another. It comprises 15.76% 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 3.66% 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 Outlay, 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, which is 49.07% of the total expenditure budget. Fringe benefits include health insurance, life insurance, dental insurance, long-term disability insurance, retirement, Social Security/Medicare (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. This makes up 0.47% of the expenditure budget.

Capital Outlay: 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, which is 1.82% of the expenditure budget. 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 Plan 5-Year Plan) is prepared as described later.

Other Operating: 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. This makes up 48.64% of the expenditure budget.

CAPITAL IMPROVEMENTS PLAN (Five Year Plan):

The County Executive submits a separate capital improvement plan 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 January 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 and is also available on the internet at the Winnebago County Wisconsin web site.

Projects within the capital improvements plan 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 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, Personnel & Finance Committee and County Board (only if the transfer is for more than \$15,000).

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 \$15,000). These additional appropriations are typically requested from; (a) unanticipated revenues received, (b) the contingency fund, or (c) unassigned 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, Highway, Airport and Solid Waste.

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 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, MEG Unit, 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 are considered governmental funds, and 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, Park View Health Center, Highway Department and Solid Waste) and internal service funds (such as General Services and Self-Insurance) 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 unassigned fund balance.
- 2) The General Fund unassigned fund balance policy sets a goal County. It is the goal of the County to achieve and maintain an unassigned fund balance in the general fund equal to a target range of 16% - 20% of the governmental fund's (excluding capital and debt service funds) subsequent year's budgeted expenditures. The General Fund Unassigned Fund Balance is projected to be around \$33.8 million at the end of 2022, which puts it above the target unassigned fund balance for the general fund.

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 July. Due to COVID-19, the event was cancelled in 2020. In 2021, attendance was approximately 608,000 as opposed to 642,000 in 2019. In 2022, attendance increased to 650,000.

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 172,542. The majority of people reside in five urban areas ranging in population from over 66,607 in Oshkosh, the County seat, to the Village of Winneconne with 2,576 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 LEVIES: No limitations were placed on these rates. For Winnebago County this includes the levies for libraries, public health and culvert and bridge aid.

PROPERTY TAX LEVY LIMIT 2007

LEGISLATIVE HISTORY:

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

Section 66.0602 Local Levy Limits:

1. Except as provided in subs. (3), (4), and (5), no political subdivision may increase its levy in any year by a percentage that exceeds the political subdivision's valuation factor. The valuation factor is a percentage equal to the 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 complies with the tax levy limits.

SIGNIFICANT INFORMATION – 2023 BUDGET

Fund reserves are being applied to reduce the tax levy. All reserves are compared against our reserve policies annually. The application of reserves below is consistent with these policies.

General Fund - Undesignated Fund Reserve		
	Corporation Counsel - one-time expenses (\$49,451 office management software & \$19,960 additional attorney assistance)	69,401
	Information Technology - one-time expense (consultant for document management)	50,000
	District Attorney - one-time expenses (\$5,000 for lights & siren for vehicle from Emergency Management and \$5,000 towards replacing tables and chairs)	10,000
	Emergency Management - one time expense (new vehicle)	49,500
	Parks - one-time expenses (\$95,000 for replacement mower and \$35,000 for Comprehensive Outdoor Recreation Plan)	130,000
	Land & Water Conservation Department - one-time expense (new vehicle)	39,000
	Facilities - one-time expenses (\$300,000 for county-wide building condition assessment study & \$853,016 for emergency use upgrades at the Parks Expo Center)	1,153,016
	To reduce the tax levy to meet the levy limit requirements.	\$ 3,996,893
	TOTAL Undesignated Fund Reserve General Fund Balance	\$ 5,497,810
General Fund - Designated Fund Reserves		
	Public Health Designated Fund Balance - to reduce the levy for the department	800,000
	Scholarship Fund Balance	8,300
	Property Lister Designated Fund Balance - to reduce the levy for the department	26,410
Park View Health Center Unrestricted Reserve		
	To reduce the levy for the facility	1,980,759
Note regarding fund balances being applied: Fund balances build up as departments close out the year and have surplus's. Often times these balance are applied in future years for purposes including: paying down debt, applying to capital projects to avoid borrowing, or returning the surplus's to taxpayers through applying them to subsequent budgets, as we are doing here.		

1. Total equalized value (as reduced by Tax Incremental Districts (TID)) in the County increased 11.35% from 2022. This consists of a 1.38% growth in new or improved property and 9.97% market valuation increase.
2. Total County wages are up \$1,823,759 or 2.82%, which includes wage turnover savings budgeted in larger departments. The merit pay pool for 2023 based on regular wages is \$1,909,854. This represents an average merit increase of 4.0% for those employees who will be eligible for a merit increase.

Winnebago County, Wisconsin
Fringe Benefits - Components

Employer Share of Fringe Benefits -	2019 ACTUALS	2020 ACTUALS	2021 ACTUALS	2022 ADOPTED BUDGET	2023 ADOPTED BUDGET	2023 TO 2022 BUDGET CHANGE
FICA Medicare	4,258,540	4,356,325	4,492,356	5,010,813	5,237,835	227,022
Health Insurance	13,696,110	14,403,350	14,231,431	16,625,605	17,048,378	422,773
Dental Insurance	740,960	747,998	743,254	851,432	879,800	28,368
Workers Compensation	460,951	258,660	565,869	605,790	387,603	(218,187)
Unemployment Compensation	60,956	136,570	(70,244)	62,680	62,000	(680)
Wisconsin Retirement	4,374,660	4,634,729	4,718,308	4,867,686	5,466,568	598,882
Life / Long Term Disability	285,070	292,035	297,035	351,750	367,983	16,233
Fringe Turnover Savings	N/A	N/A	N/A	(773,515)	(1,229,667)	(456,152)
	23,877,246	24,829,667	24,978,009	27,602,241	28,220,500	618,259

Employee Share of Fringe Benefits -

Health Insurance	2,050,850	2,146,698	2,149,978
Wisconsin Retirement	3,542,351	3,694,075	3,700,263

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2022 ANNUAL BUDGET SESSION TO ADOPT 2023 ANNUAL COUNTY BUDGET

126-102022

RESOLUTION: Adopt 2023 Annual Budget for Winnebago County

TO THE WINNEBAGO COUNTY BOARD OF SUPERVISORS:

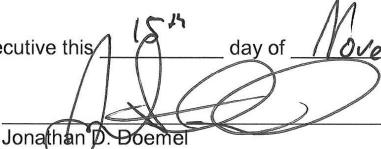
BE IT RESOLVED by the Winnebago County Board of Supervisors that the 2023 Annual County Budget, a copy of which is incorporated herein by reference, be and same is hereby adopted.

Submitted by:
PERSONNEL AND FINANCE COMMITTEE

Vote Required for Passage:
Majority of Those Present

County Board Rule 4.5

Approved by the Winnebago County Executive this 15th day of November, 2022.


Jonathan D. Doemel
Winnebago County Executive

2023 ADOPTED BUDGET

SUMMARY OF COUNTY BOARD ACTIONS

AMENDMENT #	DEPARTMENT	LINE ITEM	DETAIL	EXPENDITURES	REVENUES	UNASSIGNED GENERAL FUND BALANCE APPLIED (Note)	LEVY
			Levy per Executive Budget Book				71,052,350
COUNTY BOARD ACTIONS:							
126-102022-001	Facilities	Professional Services	County-wide building condition assessment study	300,000	-	(300,000)	71,052,350
126-102022-007	Public Health	Revenues & Expenses	Maternal Child Health Grant	100,000	(100,000)	-	71,052,350
126-102022-008	Public Health	Revenues & Expenses	Dept of Public Health Infrastructure Grant	82,000	(82,000)	-	71,052,350
126-102022-013	Facilities	Capital Outlay - Improvements	Expo Center emergency use upgrades	853,016	-	(853,016)	71,052,350
			Totals	1,335,016	(182,000)	(1,153,016)	71,052,350

NOTE: The County Board elected to reduce unassigned general fund balance for the two (2) Facilities project expenditure increases, no additional tax levy was used. The two (2) amendments that passed for Public Health relates to grants and the expenditures and revenues were both increased, no levy impact.

WINNEBAGO COUNTY 2023 BUDGET SUMMARY

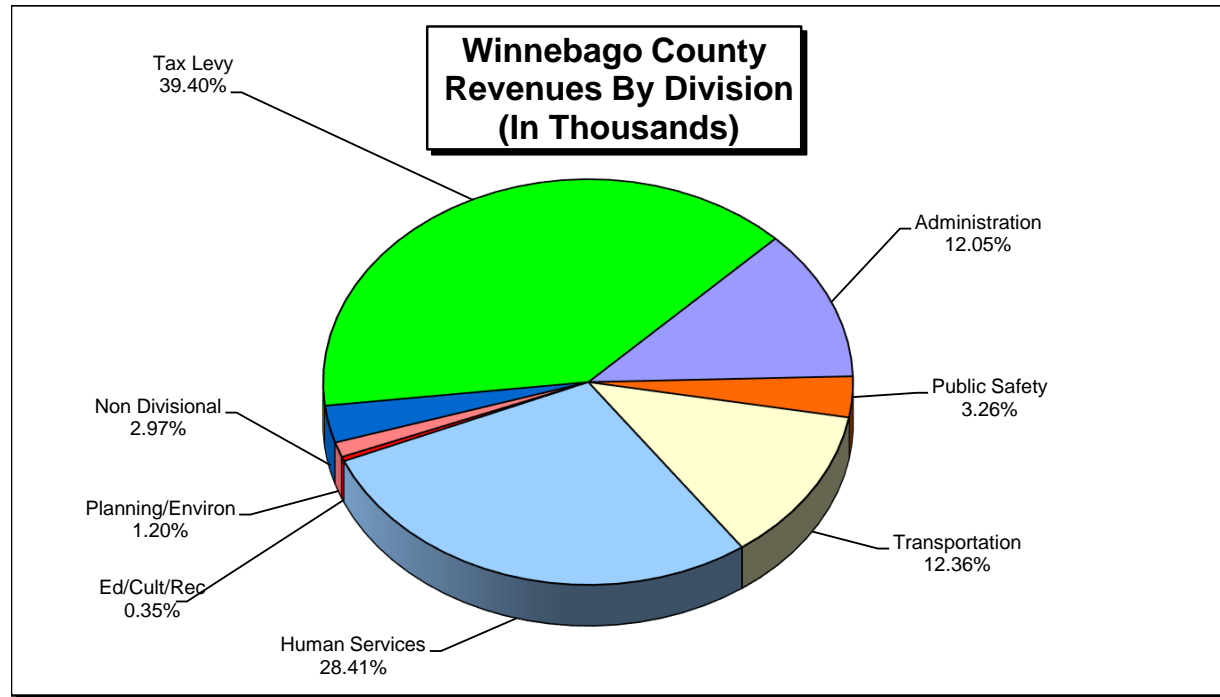
DIVISION:	<u>Revenue</u>	<u>Expense</u>	<u>Adjustments</u>	<u>Levy</u>
Administration	\$ 21,735,756	\$ 35,650,081	\$ (2,530,769)	\$ 11,383,556
Public Safety	5,873,511	33,122,324	(108,888)	27,139,925
Transportation	22,297,490	28,817,519	(2,096,933)	4,423,096
Health & Human Services	51,407,761	76,684,939	(3,427,983)	21,849,195
Education, Culture, & Recreation	640,291	2,989,164	(128,532)	2,220,341
Planning & Environment	2,160,414	3,491,439	(169,172)	1,161,853
Divisional Total	\$ <u>104,115,223</u>	\$ <u>180,755,466</u>	\$ <u>(8,462,277)</u>	\$ <u>68,177,966</u>
OTHER:				
Board of Supervisors	\$ -	\$ 292,772	\$ -	\$ 292,772
Scholarship Program	700	9,000	(8,300)	-
Unclassified	5,242,617	5,883,964	(3,996,893)	(3,355,546)
Debt Service	110,255	6,047,413	-	5,937,158
Other Total	\$ <u>5,353,572</u>	\$ <u>12,233,149</u>	\$ <u>(4,005,193)</u>	\$ <u>2,874,384</u>
Grand Total	\$ <u>109,468,795</u>	\$ <u>192,988,615</u>	\$ <u>(12,467,470)</u>	\$ <u>71,052,350</u>

2023 APPROPRIATIONS FOR WINNEBAGO COUNTY

Department	REVENUES					EXPENDITURES				
	2021 Actual	2022 Estimated	2022 Budget	2022 Revised	2023 Budget	2021 Actual	2022 Estimated	2022 Budget	2022 Revised	2023 Budget
ADMINISTRATION										
County Executive	6,000	6,000	6,000	6,000	7,000	285,703	300,004	271,948	286,573	352,408
Corporation Counsel	152,342	101,750	99,400	99,400	107,350	659,217	768,845	751,880	771,130	829,142
County Clerk	39,762	45,150	47,400	47,400	49,650	271,941	280,369	278,719	278,719	304,098
Elections	50,490	38,680	30,680	30,680	40,010	99,095	192,714	199,054	199,054	100,161
Dog License	2,594	2,110	4,400	4,400	6,190	2,594	2,110	4,400	4,400	6,190
Treasurer	1,019,902	913,525	868,050	868,050	920,825	418,271	400,710	428,778	428,778	443,620
Administration	-	-	-	-	8,000	-	91,150	-	91,208	338,733
General Services	387,616	395,400	378,400	378,400	386,800	344,839	368,391	377,327	377,327	381,228
Workers Compensation Fund	556,046	663,698	678,698	678,698	463,005	255,570	1,017,869	997,242	1,002,869	925,953
Property & Liability Insurance Fund	920,730	1,190,360	1,189,360	1,189,360	1,229,700	933,637	1,102,401	1,081,111	1,100,044	1,124,164
Human Resources	14,604	15,105	15,050	15,050	17,050	983,174	1,083,019	1,096,550	1,114,353	1,046,098
Self Funded Health Insurance	17,145,854	17,677,923	17,672,923	17,672,923	17,150,180	16,623,811	18,346,749	18,341,121	18,346,749	18,067,315
Self Funded Dental Insurance	864,503	892,000	892,000	892,000	864,427	836,988	855,631	853,380	855,631	853,804
Finance	47,100	49,200	49,200	49,200	44,000	859,627	896,014	956,308	914,222	890,476
Information Technology	99,051	90,481	88,381	88,381	93,695	1,878,948	1,983,627	2,000,349	2,037,398	2,055,663
Technology Replacement	-	221,662	221,162	221,162	191,950	718,364	1,106,071	1,106,071	1,262,762	935,790
Facilities & Property Management	195,345	135,144	156,356	156,356	155,924	4,867,289	5,401,483	5,957,361	6,197,804	6,995,238
	21,501,939	22,438,188	22,397,460	22,397,460	21,735,756	30,039,068	34,197,157	34,701,599	35,269,021	35,650,081
PUBLIC SAFETY										
District Attorney	403,798	1,299,258	646,482	1,279,258	591,197	1,572,529	2,580,828	1,948,798	2,586,728	1,899,506
Clerk of Courts & Courts	2,815,146	2,438,688	2,430,788	2,430,788	2,447,688	3,999,961	4,553,471	4,581,483	4,629,275	4,598,258
Sheriff	2,913,571	2,147,342	2,335,044	2,562,237	2,280,234	23,621,817	25,628,728	24,640,360	25,687,844	25,371,790
Jail Improvements	141,011	140,700	160,700	160,700	190,700	128,262	273,166	177,508	282,146	240,088
Medical Examiner	184,675	185,010	170,000	170,000	185,000	521,589	576,914	556,061	556,061	571,056
Emergency Management	173,733	168,552	203,552	246,437	178,692	332,152	398,755	402,420	451,962	441,626
	6,631,934	6,379,550	5,946,566	6,849,420	5,873,511	30,176,310	34,011,862	32,306,630	34,194,016	33,122,324
TRANSPORTATION										
Airport	1,139,246	1,175,918	1,170,918	1,170,918	1,194,217	3,088,350	3,790,832	3,258,449	3,442,982	3,359,243
Airport Debt	-	-	-	-	-	862,148	329,000	329,000	329,000	2,521,107
Highway Department	16,188,437	17,053,500	16,989,404	16,989,404	18,763,273	15,792,683	18,851,591	17,662,929	18,099,294	19,417,706
County Road Maintenance	2,159,355	2,169,555	2,325,595	2,325,595	2,340,000	3,864,544	3,514,496	3,505,058	3,505,058	3,519,463
	19,487,038	20,398,973	20,485,917	20,485,917	22,297,490	23,607,725	26,485,919	24,755,436	25,376,334	28,817,519

2023 APPROPRIATIONS FOR WINNEBAGO COUNTY

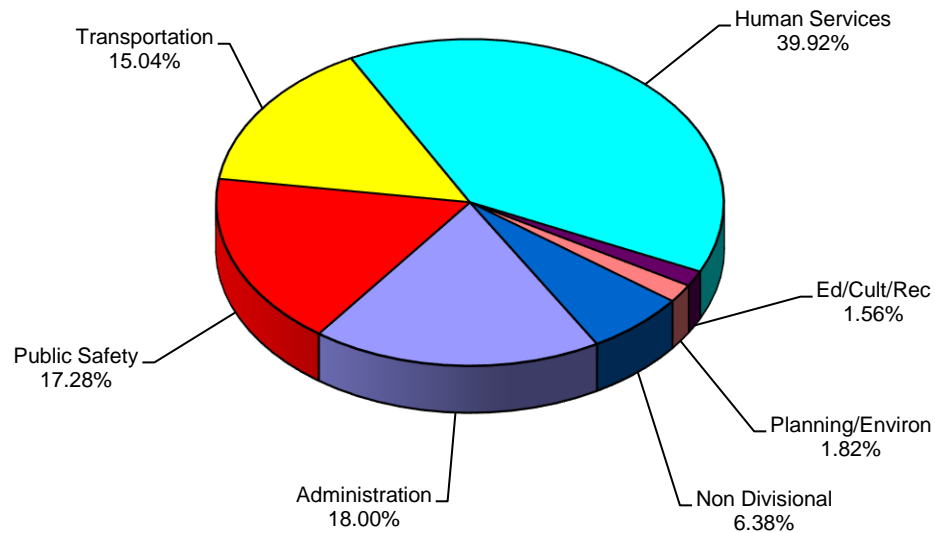
Department	REVENUES					EXPENDITURES				
	2021 Actual	2022 Estimated	2022 Budget	2022 Revised	2023 Budget	2021 Actual	2022 Estimated	2022 Budget	2022 Revised	2023 Budget
HEALTH & HUMAN SERVICES										
Public Health	3,540,768	3,807,674	3,556,761	4,342,725	4,006,452	5,696,692	5,224,462	6,219,227	7,035,253	6,649,245
Child Support	1,514,604	1,643,209	1,647,575	1,647,575	1,707,414	1,708,308	1,812,946	1,877,762	1,877,762	1,937,601
Veterans	15,695	17,300	17,300	17,300	17,300	624,344	580,613	631,860	631,860	604,439
Human Services	29,782,105	28,674,685	27,950,122	27,950,122	29,620,596	43,448,051	42,437,454	46,199,241	46,271,444	47,806,190
Park View Health Center	15,144,776	12,515,587	15,042,246	15,042,246	16,055,999	17,660,331	16,976,894	19,895,779	20,097,492	19,687,464
Park View Health Center Debt	-	-	-	-	-	37,033	-	-	-	-
	49,997,948	46,658,455	48,214,004	48,999,968	51,407,761	69,174,759	67,032,369	74,823,869	75,913,811	76,684,939
EDUCATION, CULTURE, & RECREATION										
UWO-Fox Cities Campus	181,942	163,840	158,992	158,992	158,992	353,515	317,312	307,616	320,512	307,616
University Extension	32,589	54,038	74,500	74,500	46,126	573,541	630,372	708,862	721,269	749,548
Parks	454,050	315,572	313,243	317,064	325,173	2,028,957	1,758,130	1,681,550	1,794,014	1,823,468
Boat Landing	105,639	110,000	120,000	120,000	110,000	142,561	87,042	105,957	105,957	108,532
	774,220	643,450	666,735	670,556	640,291	3,098,574	2,792,856	2,803,985	2,941,752	2,989,164
PLANNING & ENVIRONMENT										
Register of Deeds	1,598,980	1,085,000	1,085,000	1,085,000	1,105,000	564,276	632,623	632,923	632,923	646,658
Planning	309,686	302,370	302,125	302,125	344,575	981,678	1,032,997	1,074,987	1,074,987	1,117,432
Property Lister	579	600	600	600	600	216,841	227,900	227,900	227,900	234,309
Land Records Modernization	324,191	265,000	255,000	255,000	255,500	193,650	241,318	277,868	277,868	359,262
Land & Water Conservation	331,796	540,958	473,526	553,052	454,739	905,503	1,316,907	1,113,765	1,331,401	1,133,778
	2,565,232	2,193,928	2,116,251	2,195,777	2,160,414	2,861,948	3,451,745	3,327,443	3,545,079	3,491,439
NON-DIVISIONAL BUDGETS										
County Board	8	-	-	-	-	223,203	289,363	282,507	282,507	292,772
Scholarship	(220)	650	650	650	700	10,500	9,000	9,000	9,000	9,000
Unclassified	3,796,362	5,386,076	5,384,576	5,384,576	5,242,617	9,075,596	688,333	2,766,774	2,556,346	3,318,483
Library Aid	-	-	-	-	-	2,288,017	2,381,414	2,381,414	2,303,805	2,515,481
Bridge & Culvert Aid	-	-	-	-	-	65,167	45,000	50,000	45,000	50,000
Debt Service	(17,942)	90,000	111,000	111,000	110,255	10,921,424	7,979,000	7,979,000	7,979,000	6,047,413
Depreciation adjustments	2,967,963	3,460,142	3,460,142	3,460,142	3,168,185	-	-	-	-	-
General Fund Balance applied	12,049,000	5,596,851	3,141,002	5,596,851	5,497,810	-	-	-	-	-
Other fund adjustments	5,567,810	4,053,562	4,053,562	4,053,562	3,801,475	-	-	-	-	-
Tax Levy	70,549,975	70,209,792	70,209,792	70,209,792	71,052,350	-	-	-	-	-
	94,912,956	88,797,073	86,360,724	88,816,573	88,873,392	22,583,907	11,392,110	13,468,695	13,175,658	12,233,149
	195,871,267	187,509,617	186,187,657	190,415,671	192,988,615	181,542,291	179,364,018	186,187,657	190,415,671	192,988,615



	2022	2023	Change	Percent
Administration	22,397	21,736	(661)	(2.95)
Public Safety	5,947	5,874	(73)	(1.23)
Transportation	20,486	22,298	1,812	8.85
Human Services	48,214	51,408	3,194	6.62
Ed/Cult/Rec	667	640	(27)	(4.05)
Planning/Environ	2,116	2,161	45	2.13
Non Divisional	5,496	5,353	(143)	(2.60)
Tax Levy	70,210	71,052	842	1.20
	175,533	180,522	4,989	2.84
Depreciation adjustments	3,460	3,168	(292)	(8.44)
General Fund Balance applied	3,141	5,498	2,357	75.04
Other Fund adjustments	4,054	3,801	(253)	(6.24)
	186,188	192,989	6,801	3.65

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

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

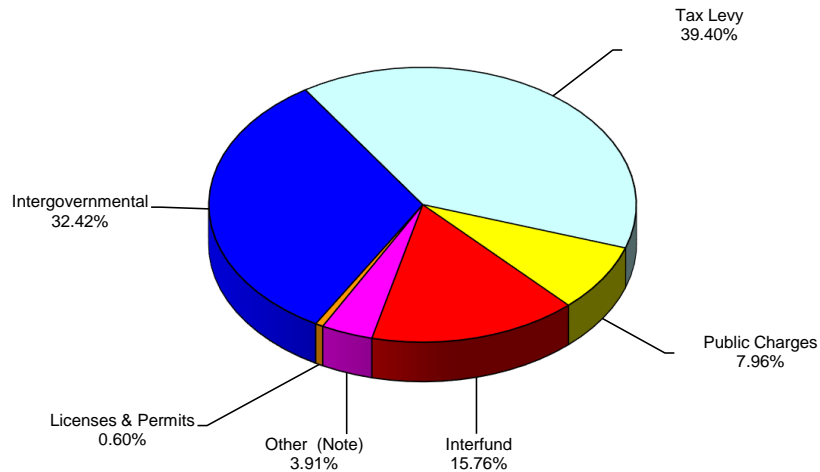


Human Services Exp breakdown	2023 (Thousands)
Public Health	\$ 6,649
Child Support	1,938
Veterans	604
Human Services	47,806
Park View	19,688
Total	\$ 76,685

	2022	2023	Change	Percent
Administration	34,702	35,650	948	2.73
Public Safety	32,307	33,122	815	2.52
Transportation	24,755	28,818	4,063	16.41
Human Services	74,824	76,685	1,861	2.49
Ed/Cult/Rec	2,804	2,989	185	6.60
Planning/Environ	3,327	3,492	165	4.96
Non Divisional	13,469	12,233	(1,236)	(9.18)
	<u>186,188</u>	<u>192,989</u>	<u>6,801</u>	<u>3.65</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)**



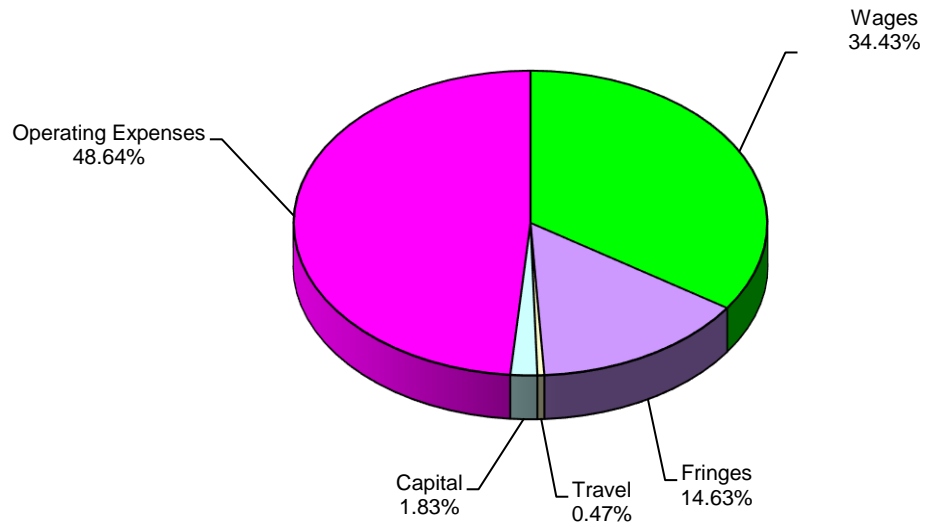
Intergov Revenue	2023 (Thousands)
Basic County allocation	7,825
Youth aids	1,730
Childrens waiver revenue	1,413
Income maintenance	2,300
ADRC	2,000
Other Human Services	19,932
Medicaid	6,133
State shared revenue	3,732
Transportation aids	2,245
Hwy maint state	5,150
Hwy maint municipal	2,800
Other general	3,261
Total	58,521

	2022	2023	Change	Percent	% of Total Excluding Interfund
Intergovernmental	56,398	58,521	2,123	3.76	32.42%
Tax Levy	70,210	71,052	842	1.20	39.36%
Public Charges	14,054	14,348	294	2.09	7.95%
Interfund	27,823	28,457	634	2.28	15.76%
Other (Note)	5,989	7,067	1,078	18.00	3.91%
Licenses & Permits	1,059	1,077	18	1.70	0.60%
	<u>175,533</u>	<u>180,522</u>	<u>4,989</u>	<u>2.84</u>	<u>100.00%</u>
Depreciation adjustments	3,460	3,168	(292)	(8.44)	
General Fund Balance applied	3,141	5,498	2,357	75.04	
Other Fund adjustments	<u>4,054</u>	<u>3,801</u>	<u>(253)</u>	<u>(6.24)</u>	
	<u>186,188</u>	<u>192,989</u>	<u>6,801</u>	<u>3.65</u>	

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

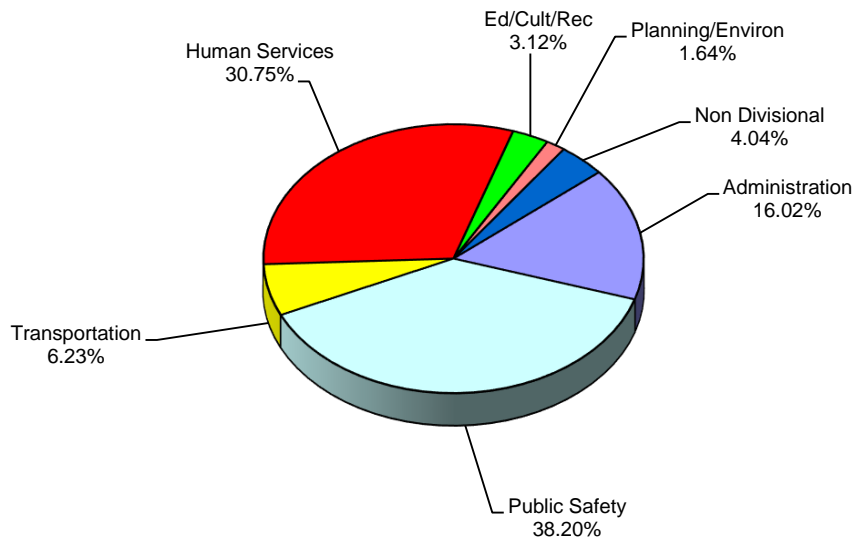
NOTE: " Other" category consists of other taxes, interest on investments, and other miscellaneous revenues such as rental, nonoperating grants, and sale of property and equipment.

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



	2022	2023	Change	Percent
Wages	64,651	66,454	1,803	2.79
Fringes	27,602	28,241	639	2.32
Travel	878	901	23	2.62
Capital	2,781	3,524	743	26.72
Operating Expenses	90,276	93,869	3,593	3.98
	<u>186,188</u>	<u>192,989</u>	<u>6,801</u>	<u>3.65</u>

Winnebago County Levy By Division (In Thousands)



2023 Human Services Levy (Thousands)

Public Health	1,843
Child Support	230
Veterans	587
Human Services	18,186
Park View	1,003
Park View Debt	-
Total	21,849

2023 Non Divisional Levy (Thousands)

Debt Service	5,937
Library	2,565
Board	293
Scholarship	-
Misc	(5,921)
Total	2,874

	2022	2023	Change	Percent
Administration	11,531	11,384	(147)	(1.27)
Public Safety	26,343	27,140	797	3.03
Transportation	2,217	4,423	2,206	99.50
Human Services	21,917	21,849	(68)	(0.31)
Ed/Cult/Rec	2,151	2,220	69	3.21
Planning/Environ	1,080	1,162	82	7.59
Non Divisional	4,971	2,874	(2,097)	(42.18)
	70,210	71,052	842	1.20

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

FINANCIAL COMPARISON - TOTAL

	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 64,650,574	\$ 66,474,333	\$ 1,823,759	2.82%
Fringe Benefits	27,602,241	28,220,500	618,259	2.24%
Travel & Meetings	877,666	900,734	23,068	2.63%
Capital Outlay	2,780,784	3,523,716	742,932	26.72%
Other operating expenses	<u>90,276,392</u>	<u>93,869,332</u>	<u>3,592,940</u>	<u>3.98%</u>
Total Expenditures	186,187,657	192,988,615	6,800,958	3.65%
Revenues	100,541,392	104,286,642	3,745,250	3.73%
Non operating revenues	<u>4,781,767</u>	<u>5,182,153</u>	<u>400,386</u>	<u>8.37%</u>
Levy before adjustments	80,864,498	83,519,820	2,655,322	3.28%
Depreciation adjustments (Note 3)	(3,460,142)	(3,168,185)	291,957	-8.44%
Fund balance adjustments (Note 2)	<u>(7,194,564)</u>	<u>(9,299,285)</u>	<u>(2,104,721)</u>	<u>29.25%</u>
Levy	<u>70,209,792</u>	<u>71,052,350</u>	<u>842,558</u>	<u>1.20%</u>
Equalized value (TID Out)	<u>15,082,216,100</u>	<u>16,793,519,300</u>	<u>1,711,303,200</u>	<u>11.35%</u>
Tax Rate (Note 1)	\$ <u>4.66</u>	\$ <u>4.23</u>	\$ <u>(0.43)</u>	<u>-9.23%</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 2023 tax mill rate is 43-cents lower than the 2022 rate based on equalized property values. The tax rate for operating expenses is \$3.45 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 **1.38%**. **Existing property values increased by an average of 9.97%**.

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.

Note 3:

Depreciation is backed out of the levy number for all enterprise funds (Airport, Park View and Highway).

FINANCIAL COMPARISON - OPERATING

	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 61,022,876	\$ 63,092,432	\$ 2,069,556	3.39%
Fringe Benefits	26,140,224	26,958,680	818,456	3.13%
Travel & Meetings	813,316	821,384	8,068	0.99%
Capital Outlay	2,750,784	3,488,716	737,932	26.83%
Other operating expenses	<u>78,273,916</u>	<u>80,609,848</u>	<u>2,335,932</u>	<u>2.98%</u>
Total Expenditures	169,001,116	174,971,060	5,969,944	3.53%
Revenues	96,986,431	100,280,090	3,293,659	3.40%
Non operating revenues	<u>4,668,367</u>	<u>5,071,398</u>	<u>403,031</u>	<u>8.63%</u>
Levy before adjustments	67,346,318	69,619,572	2,273,254	3.38%
Depreciation adjustments	(3,460,142)	(3,168,185)	291,957	-8.44%
Fund balance adjustments	<u>(6,236,597)</u>	<u>(8,472,875)</u>	<u>(2,236,278)</u>	<u>35.86%</u>
Levy	<u>57,649,579</u>	<u>57,978,512</u>	<u>328,933</u>	<u>0.57%</u>
Equalized value (TID Out)	<u>15,082,216,100</u>	<u>16,793,519,300</u>	<u>1,711,303,200</u>	<u>11.35%</u>
Tax Rate	\$ <u>3.82</u>	\$ <u>3.45</u>	\$ <u>(0.37)</u>	<u>-9.69%</u>

FINANCIAL COMPARISON - DEBT SERVICE

	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ -	\$ -	\$ -	0.00%
Fringe Benefits	-	-	-	0.00%
Travel & Meetings	-	-	-	0.00%
Capital Outlay	-	-	-	0.00%
Other operating expenses	<u>8,308,000</u>	<u>8,568,520</u>	<u>260,520</u>	<u>3.14%</u>
Total Expenditures	<u>8,308,000</u>	<u>8,568,520</u>	<u>260,520</u>	<u>3.14%</u>
Revenues	-	-	-	0.00%
Non operating revenues	<u>111,000</u>	<u>110,255</u>	<u>(745)</u>	<u>-0.67%</u>
Levy before adjustments	8,197,000	8,458,265	261,265	3.19%
Depreciation adjustments	-	-	-	0.00%
Fund balance adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Levy	<u>8,197,000</u>	<u>8,458,265</u>	<u>261,265</u>	<u>3.19%</u>
Equalized value (TID Out)	<u>15,082,216,100</u>	<u>16,793,519,300</u>	<u>1,711,303,200</u>	<u>11.35%</u>
Tax Rate	\$ <u>0.54</u>	\$ <u>0.50</u>	\$ <u>(0.04)</u>	<u>-7.41%</u>

FINANCIAL COMPARISON - OTHER

(Consists of Libraries, Public Health, Bridge and Culvert Aid and Property Lister)

	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 3,627,698	\$ 3,381,901	\$ (245,797)	-6.78%
Fringe Benefits	1,462,017	1,261,820	(200,197)	-13.69%
Travel & Meetings	64,350	79,350	15,000	23.31%
Capital Outlay	30,000	35,000	5,000	0.00%
Other operating expenses	<u>3,694,476</u>	<u>4,690,964</u>	<u>996,488</u>	<u>26.97%</u>
Total Expenditures	8,878,541	9,449,035	570,494	6.43%
Revenues	3,554,961	4,006,552	451,591	12.70%
Non operating revenues	<u>2,400</u>	<u>500</u>	<u>(1,900)</u>	<u>0.00%</u>
Levy before adjustments	5,321,180	5,441,983	120,803	2.27%
Depreciation adjustments	-	-	-	0.00%
Fund balance adjustments	<u>(820,000)</u>	<u>(826,410)</u>	<u>(6,410)</u>	<u>0.78%</u>
Levy	<u>4,501,180</u>	<u>4,615,573</u>	<u>114,393</u>	<u>2.54%</u>

Note: A tax rate is not calculated for this section because each area (Libraries, Public Health, etc.) has a different formula for apportionment of these taxes. Calculating a blended rate would not be meaningful.

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

Year	Equalized Value (000) (TID Out)	TAX LEVY				TAX RATE			
		Total	Operating	Debt Service	Note 2 Other	Equalized Rate	Operating	Debt Service	Note 3 Other
2013	11,167,428	67,288,060	52,674,767	11,113,000	3,500,293	6.03	4.72	1.00	NA
2014	11,252,938	64,786,199	54,224,096	6,800,000	3,762,103	5.76	4.82	0.60	NA
2015	11,396,366	65,494,165	55,330,678	6,508,000	3,655,487	5.75	4.86	0.57	NA
2016	11,583,546	65,062,977	53,211,905	7,904,000	3,947,072	5.62	4.59	0.68	NA
2017	11,798,033	65,906,930	53,887,127	8,026,000	3,993,803	5.59	4.57	0.68	NA
2018	12,315,791	67,285,709	54,313,978	8,558,000	4,413,731	5.46	4.41	0.69	NA
2019	12,969,909	68,169,992	55,030,041	8,677,000	4,462,951	5.26	4.24	0.67	NA
2020	13,655,711	69,224,589	55,769,156	8,897,000	4,558,433	5.07	4.08	0.65	NA
2021	14,197,530	70,213,271	56,691,956	8,864,000	4,657,315	4.95	3.99	0.62	NA
2022	15,082,216	70,209,792	57,649,579	8,197,000	4,501,180	4.66	3.82	0.54	NA
2023	16,793,519	71,052,350	57,978,512	8,458,265	4,615,573	4.23	3.45	0.50	NA

Note 1: Graphs for the above data are shown on the following pages.

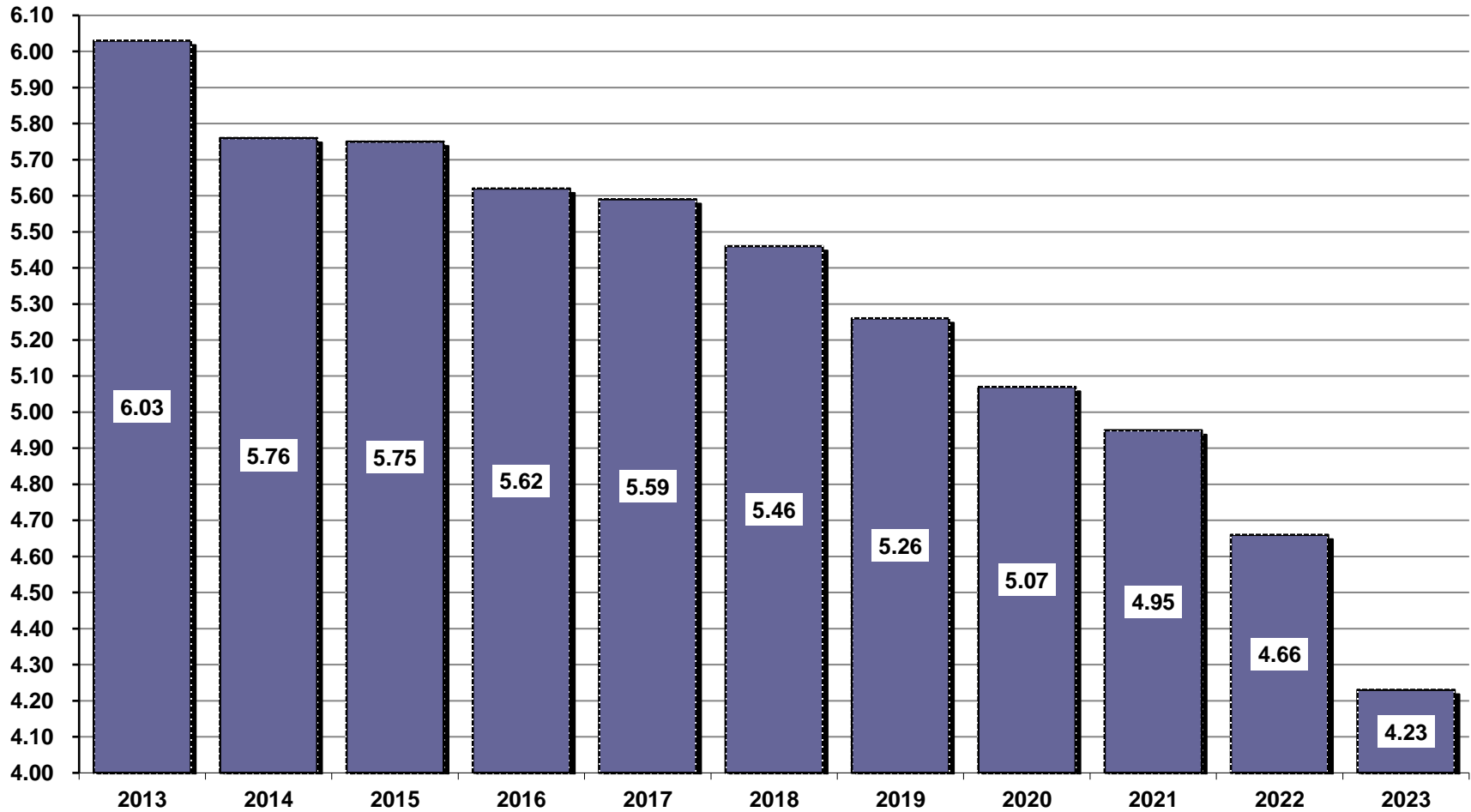
Note 2: Other consists of Library tax, Bridge and Culvert aid, Public Health and Property Lister.

A rate is not available for this area because each of the taxes that make up this area have a different

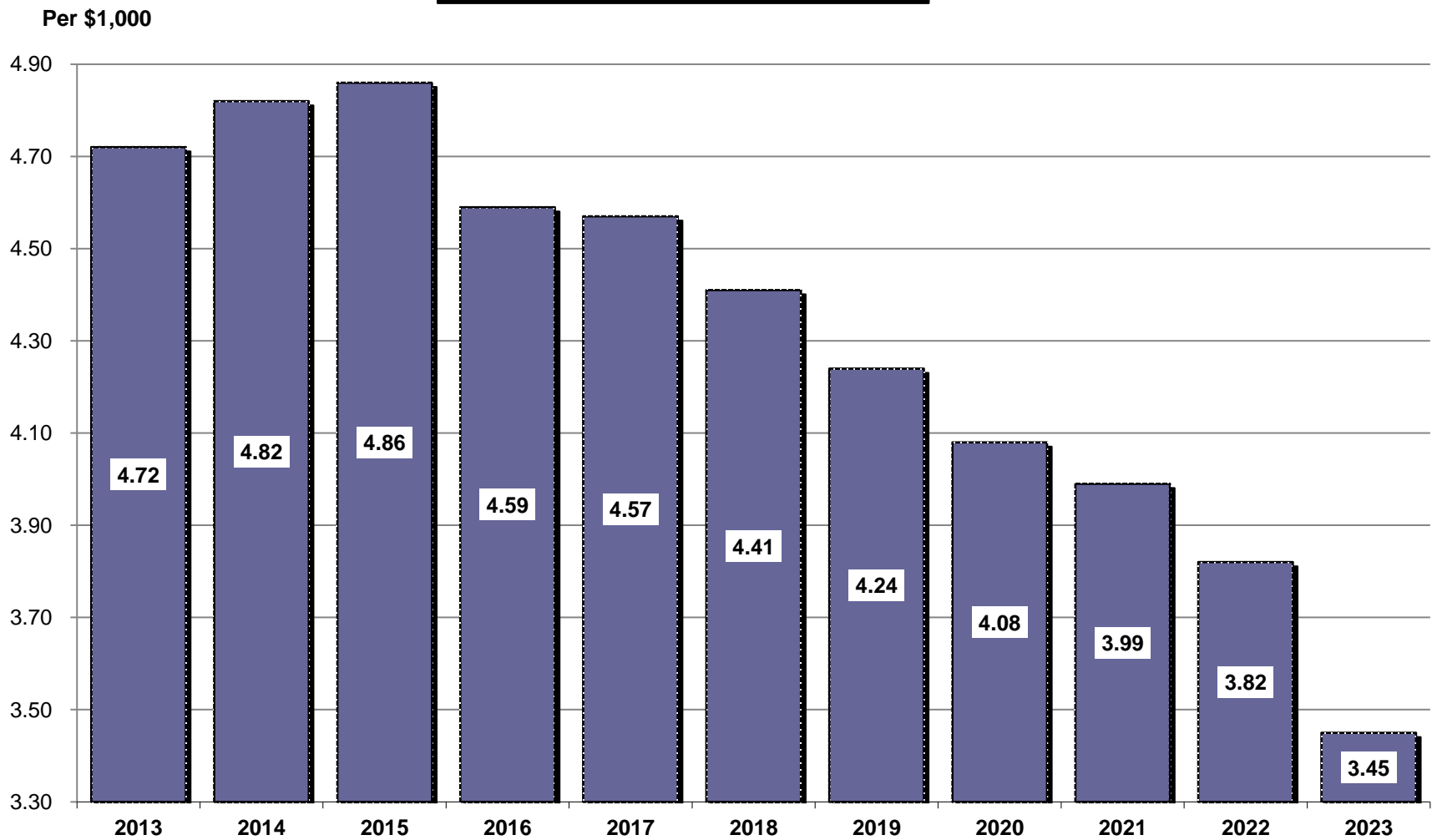
Note 3: apportionment basis.

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

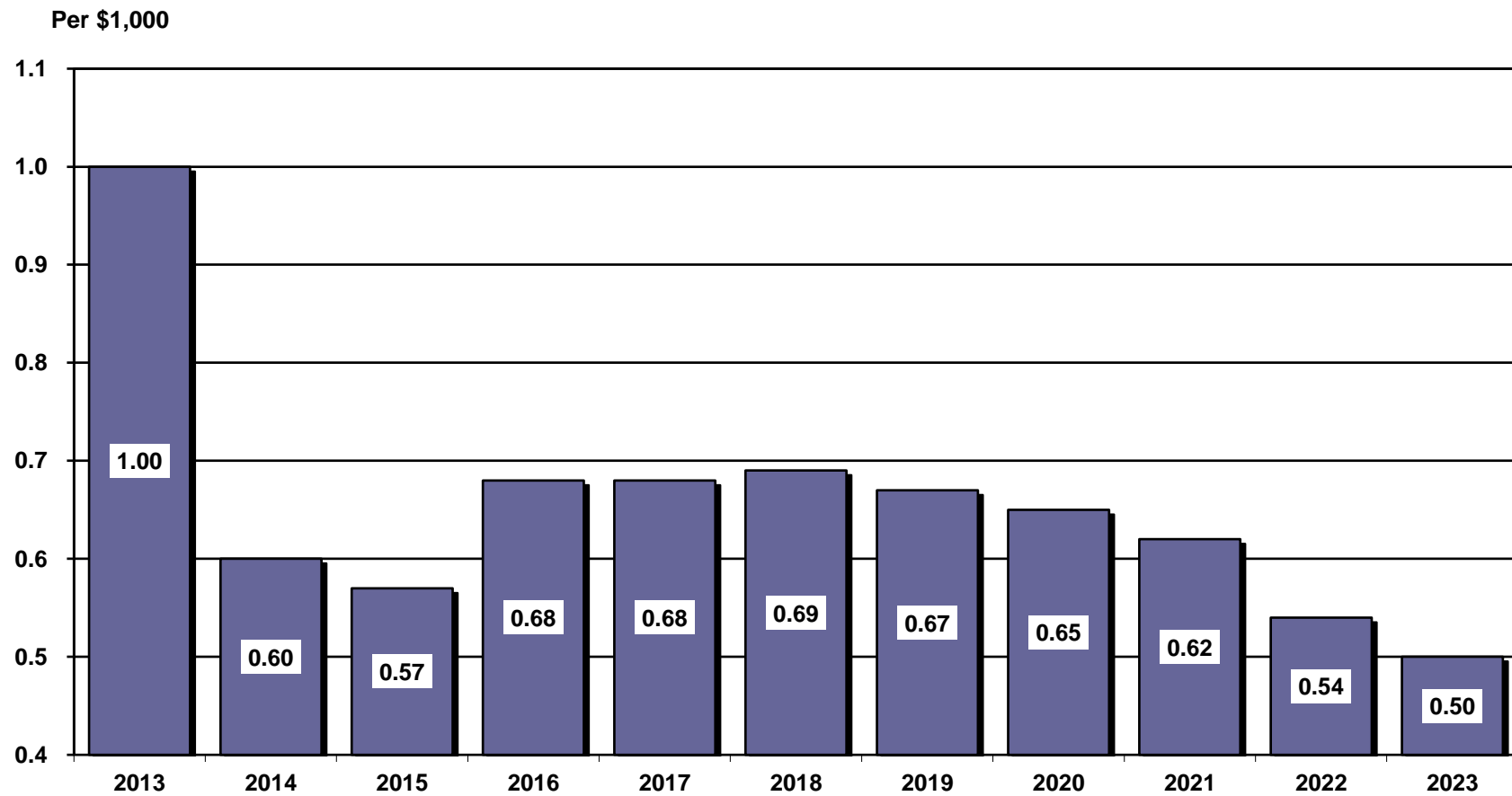
Per \$1,000



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



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



WINNEBAGO COUNTY, WISCONSIN
APPORTIONMENT OF TAXES AND SPECIAL CHARGES - 2023

	Equalized Value (TID out)	Public Health	County Library Tax	Bridge & Culvert Aid	Property Lister	Total	All Other County Taxes	Charitable & Penal Charges	Total Other County Taxes	Tax Apportionment
Towns										
Algoma	893,103,800	104,969.60	292,736.49	8,097.55	22,422.09	428,225.73	3,537,737.37	(4,442.46)	3,533,294.91	3,961,520.64
Black Wolf	380,912,600	44,769.98	124,853.37	3,453.65	9,563.13	182,640.13	1,508,860.16	(1,894.73)	1,506,965.43	1,689,605.56
Clayton	661,494,100	77,747.70	216,820.78	5,997.62	16,607.36	317,173.46	2,620,291.62	(3,290.39)	2,617,001.23	2,934,174.69
Neenah	582,618,100	68,477.13	190,967.25	5,282.47	14,627.11	279,353.96	2,307,850.25	(2,898.05)	2,304,952.20	2,584,306.16
Nekimi	196,042,100	23,041.51	64,257.56	1,777.47	4,921.80	93,998.34	776,556.39	(975.15)	775,581.24	869,579.58
Nepeuskun	83,735,800	9,841.76	27,446.44	759.21	2,102.26	40,149.67	331,691.87	(416.52)	331,275.35	371,425.02
Omro	328,024,200	38,553.82	107,517.91	2,974.12	8,235.32	157,281.17	1,299,360.13	(1,631.65)	1,297,728.48	1,455,009.65
Oshkosh	464,267,800	54,567.01	152,175.06	4,209.41	11,655.83	222,607.31	1,839,044.41	(2,309.35)	1,836,735.06	2,059,342.37
Poygan	241,353,000	28,367.06	79,109.31	2,188.29	6,059.37	115,724.03	956,040.64	(1,200.53)	954,840.11	1,070,564.14
Rushford	174,482,800	20,507.57	57,190.98	1,582.00	4,380.54	83,661.09	691,156.31	(867.91)	690,288.40	773,949.49
Utica	183,146,600	21,525.86	60,030.75	1,660.55	4,598.05	87,815.21	725,475.10	(911.00)	724,564.10	812,379.31
Vinland	325,525,900	38,260.19	106,699.03	2,951.47	8,172.60	156,083.29	1,289,463.94	(1,619.23)	1,287,844.71	1,443,928.00
Winchester	231,201,100	27,173.87	75,781.78	2,096.25	5,804.49	110,856.39	915,827.22	(1,150.04)	914,677.18	1,025,533.57
Winneconne	503,526,500	59,181.22	165,043.05	4,565.36	12,641.45	241,431.08	1,994,554.85	(2,504.63)	1,992,050.22	2,233,481.30
Wolf River	265,207,500	31,170.76	86,928.21	2,404.58	6,658.25	127,161.80	1,050,532.41	(1,319.19)	1,049,213.22	1,176,375.02
Total Towns	5,514,641,900	648,155.04	1,807,557.97	50,000.00	138,449.65	2,644,162.66	21,844,442.67	(27,430.83)	21,817,011.84	24,461,174.50
Villages										
Fox Crossing	2,159,788,000	253,847.39	707,923.03	-	54,223.26	1,015,993.68	8,555,290.80	(10,743.18)	8,544,547.62	9,560,541.30
Winneconne	260,621,000	30,631.69	-	-	6,543.11	37,174.80	1,032,364.49	(1,296.38)	1,031,068.11	1,068,242.91
Total Villages	2,420,409,000	284,479.08	707,923.03	-	60,766.37	1,053,168.48	9,587,655.29	(12,039.56)	9,575,615.73	10,628,784.21
Cities										
Appleton	78,057,600	-	-	-	-	-	309,199.55	(388.28)	308,811.27	308,811.27
Menasha	1,036,583,900	-	-	-	-	-	4,106,086.66	(5,156.16)	4,100,930.50	4,100,930.50
Neenah	2,457,093,800	288,790.77	-	-	-	288,790.77	9,732,970.08	(12,222.03)	9,720,748.05	10,009,538.82
Omro	254,243,000	29,882.06	-	-	6,382.98	36,265.04	1,007,100.14	(1,264.65)	1,005,835.49	1,042,100.53
Oshkosh	5,032,490,100	591,486.05	-	-	-	591,486.05	19,934,556.65	(25,032.53)	19,909,524.12	20,501,010.17
Total Cities	8,858,468,400	910,158.88	-	-	6,382.98	916,541.86	35,089,913.08	(44,063.65)	35,045,849.43	35,962,391.29
Total all taxing Districts	16,793,519,300	1,842,793.00	2,515,481.00	50,000.00	205,599.00	4,613,873.00	66,522,011.04	(83,534.04)	66,438,477.00	71,052,350.00

WINNEBAGO COUNTY, WISCONSIN
APPORTIONMENT OF COUNTY TAXES - 2023

	Equalized Value (TID out)	Public Health	County Library Tax	Bridge & Culvert Aid	Property Lister & Data Processing	All Other County Taxes	Tax Apportionment	2023 Tax Rate	2022 Tax Rate
Towns									
Algoma	893,103,800	104,969.60	292,736.49	8,097.55	22,422.09	3,533,294.91	3,961,520.64	4.436	4.880
Black Wolf	380,912,600	44,769.98	124,853.37	3,453.65	9,563.13	1,506,965.43	1,689,605.56	4.436	4.880
Clayton	661,494,100	77,747.70	216,820.78	5,997.62	16,607.36	2,617,001.23	2,934,174.69	4.436	4.880
Neenah	582,618,100	68,477.13	190,967.25	5,282.47	14,627.11	2,304,952.20	2,584,306.16	4.436	4.880
Nekimi	196,042,100	23,041.51	64,257.56	1,777.47	4,921.80	775,581.24	869,579.58	4.436	4.880
Nepeuskun	83,735,800	9,841.76	27,446.44	759.21	2,102.26	331,275.35	371,425.02	4.436	4.880
Omro	328,024,200	38,553.82	107,517.91	2,974.12	8,235.32	1,297,728.48	1,455,009.65	4.436	4.880
Oshkosh	464,267,800	54,567.01	152,175.06	4,209.41	11,655.83	1,836,735.06	2,059,342.37	4.436	4.880
Poygan	241,353,000	28,367.06	79,109.31	2,188.29	6,059.37	954,840.11	1,070,564.14	4.436	4.880
Rushford	174,482,800	20,507.57	57,190.98	1,582.00	4,380.54	690,288.40	773,949.49	4.436	4.880
Utica	183,146,600	21,525.86	60,030.75	1,660.55	4,598.05	724,564.10	812,379.31	4.436	4.880
Vinland	325,525,900	38,260.19	106,699.03	2,951.47	8,172.60	1,287,844.71	1,443,928.00	4.436	4.880
Winchester	231,201,100	27,173.87	75,781.78	2,096.25	5,804.49	914,677.18	1,025,533.57	4.436	4.880
Winneconne	503,526,500	59,181.22	165,043.05	4,565.36	12,641.45	1,992,050.22	2,233,481.30	4.436	4.880
Wolf River	265,207,500	31,170.76	86,928.21	2,404.58	6,658.25	1,049,213.22	1,176,375.02	4.436	4.880
Total Towns	5,514,641,900	648,155.04	1,807,557.97	50,000.00	138,449.65	21,817,011.84	24,461,174.50		
Villages									
Fox Crossing	2,159,788,000	253,847.39	707,923.03	-	54,223.26	8,544,547.62	9,560,541.30	4.427	4.870
Winneconne	260,621,000	30,631.69	-	-	6,543.11	1,031,068.11	1,068,242.91	4.099	4.518
Total Villages	2,420,409,000	284,479.08	707,923.03	-	60,766.37	9,575,615.73	10,628,784.21		
Cities									
Appleton	78,057,600	-	-	-	-	308,811.27	308,811.27	3.956	4.357
Menasha	1,036,583,900	-	-	-	-	4,100,930.50	4,100,930.50	3.956	4.357
Neenah	2,457,093,800	288,790.77	-	-	-	9,720,748.05	10,009,538.82	4.074	4.489
Omro	254,243,000	29,882.06	-	-	6,382.98	1,005,835.49	1,042,100.53	4.099	4.518
Oshkosh	5,032,490,100	591,486.05	-	-	-	19,909,524.12	20,501,010.17	4.074	4.489
Total Cities	8,858,468,400	910,158.88	-	-	6,382.98	35,045,849.43	35,962,391.29		
Total all taxing Districts	16,793,519,300	1,842,793.00	2,515,481.00	50,000.00	205,599.00	66,438,477.00	71,052,350.00		

**WINNEBAGO COUNTY, WISCONSIN
COMPARISON OF APPORTIONMENT**

	Tax Apportionment				Equalized Value (TID Out)			
	2023	2022	Increase/ (Decrease)	Percent	2023	2022	Increase/ (Decrease)	Percent
Towns								
Algoma	3,961,520.64	3,847,277.29	114,243.35	2.97	893,103,800	788,364,500	104,739,300	13.29
Black Wolf	1,689,605.56	1,642,731.08	46,874.48	2.85	380,912,600	336,620,100	44,292,500	13.16
Clayton	2,934,174.69	2,936,522.23	(2,347.54)	(0.08)	661,494,100	601,737,200	59,756,900	9.93
Neenah	2,584,306.16	2,485,073.87	99,232.29	3.99	582,618,100	509,228,700	73,389,400	14.41
Nekimi	869,579.58	846,474.27	23,105.31	2.73	196,042,100	173,455,200	22,586,900	13.02
Nepeuskun	371,425.02	360,963.96	10,461.06	2.90	83,735,800	73,966,900	9,768,900	13.21
Omro	1,455,009.65	1,384,220.38	70,789.27	5.11	328,024,200	283,647,400	44,376,800	15.65
Oshkosh	2,059,342.37	1,993,467.39	65,874.98	3.30	464,267,800	408,491,200	55,776,600	13.65
Poygan	1,070,564.14	1,019,535.84	51,028.30	5.01	241,353,000	208,918,100	32,434,900	15.53
Rushford	773,949.49	738,515.30	35,434.19	4.80	174,482,800	151,332,800	23,150,000	15.30
Utica	812,379.31	793,115.04	19,264.27	2.43	183,146,600	162,521,100	20,625,500	12.69
Vinland	1,443,928.00	1,399,350.08	44,577.92	3.19	325,525,900	286,747,700	38,778,200	13.52
Winchester	1,025,533.57	963,285.67	62,247.90	6.46	231,201,100	197,391,600	33,809,500	17.13
Winneconne	2,233,481.30	2,167,404.96	66,076.34	3.05	503,526,500	444,133,600	59,392,900	13.37
Wolf River	1,176,375.02	1,111,602.34	64,772.68	5.83	265,207,500	227,783,900	37,423,600	16.43
Total Towns	24,461,174.50	23,689,539.70	771,634.80	3.26	5,514,641,900	4,854,340,000	660,301,900	13.60
Villages								
Fox Crossing	9,560,541.30	9,297,064.68	263,476.62	2.83	2,159,788,000	1,909,136,700	250,651,300	13.13
Winneconne	1,068,242.91	1,046,673.50	21,569.41	2.06	260,621,000	231,684,100	28,936,900	12.49
Total Villages	10,628,784.21	10,343,738.18	285,046.03	2.76	2,420,409,000	2,140,820,800	279,588,200	13.06
Cities								
Appleton	308,811.27	338,147.07	(29,335.80)	(8.68)	78,057,600	77,613,500	444,100	0.57
Menasha	4,100,930.50	4,068,125.85	32,804.65	0.81	1,036,583,900	933,740,100	102,843,800	11.01
Neenah	10,009,538.82	10,303,614.40	(294,075.58)	(2.85)	2,457,093,800	2,295,215,500	161,878,300	7.05
Omro	1,042,100.53	983,872.39	58,228.14	5.92	254,243,000	217,782,900	36,460,100	16.74
Oshkosh	20,501,010.17	20,482,754.41	18,255.76	0.09	5,032,490,100	4,562,703,300	469,786,800	10.30
Total Cities	35,962,391.29	36,176,514.12	(214,122.83)	(0.59)	8,858,468,400	8,087,055,300	771,413,100	9.54
Total all taxing Districts	71,052,350.00	70,209,792.00	842,558.00	1.20	16,793,519,300	15,082,216,100	1,711,303,200	11.35

2023 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 by the General Fund policy adopted by Winnebago County Board. The purpose of this policy is to establish a key element of the financial stability of Winnebago County (County) by setting guidelines for the general fund balance. Fund balance is an important measure of economic stability. It is essential that the County maintain adequate levels of fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance provides cash flow liquidity for the general operations of the County. It is the goal of the County to achieve and maintain an unrestricted fund balance in the general fund equal to a target range of 16% - 20% of the governmental fund's (excluding capital and debt service funds) subsequent year's budgeted expenditures.

It is our practice to maintain minimal fund reserves in the 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:

Expenditures are broken out by four categories in the budget that is adopted by the Winnebago County Board. All of the individual line items are shown in the budget for informational purposes to support the category totals. Wages and benefits (labor category) are the primary use of funds. The proportion of total labor is 49.38% of total expenditures. The four categories in the budget consist of the following:

1. Labor (wages and fringe)
2. Travel
3. Capital outlay
4. Other operating expenses, which include, but are not limited to, the following:

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

FUND PROJECTIONS
2021 Through 2023

FUND	Fund Balance 12/31/2021	Estimated Surplus / (Deficit) 2022	Balance 12/31/2022	Revenues 2023	Tax Levy 2023	Expenses 2023	Note 1 Depreciation 2023	Note 2 General Fund Balance Applied 2023	Note 3 Other Fund Balances Applied 2023	Estimated Surplus / (Deficit) 2023	Total Fund Balance 12/31/2023
General Fund											
Designated Fund Balance	8,446,762	(8,446,762)	-	-	-	-	-	-	-	-	-
Undesignated Fund Balance	41,096,558	(7,246,965)	33,849,593	18,874,441	39,888,551	(64,260,802)	-	5,497,810	-	-	28,351,783
Technology Replacement Fund	1,013,248	115,591	1,128,839	191,950	743,840	(935,790)	-	-	-	-	1,128,839
Public Health	2,357,981	(800,000)	1,557,981	4,006,452	1,842,793	(6,649,245)	-	-	800,000	-	757,981
Scholarship Fund	41,572	650	42,222	700	-	(9,000)	-	-	8,300	-	33,922
Boat Launch Fees	94,770	22,958	117,728	110,000	-	(108,532)	-	-	-	1,468	119,196
Land Records Modernization	509,418	23,682	533,100	255,500	-	(359,262)	-	-	-	(103,762)	429,338
Property Lister	148,689	(20,000)	128,689	600	207,299	(234,309)	-	-	26,410	-	102,279
Jail Improvements	230,402	(132,466)	97,936	190,700	-	(240,088)	-	-	-	(49,388)	48,548
										-	-
TOTAL GENERAL FUND	53,939,400	(16,483,312)	37,456,088	23,630,343	42,682,483	(72,797,028)	-	5,497,810	834,710	(151,682)	30,971,886
Special Revenue											
Human Services	1,429,216	(1,429,216)	-	29,620,596	18,185,594	(47,806,190)	-	-	-	-	-
Proprietary Funds (Unrestricted)											
Airport	1,636,415	(1,236,294)	400,121	1,194,217	3,243,633	(5,880,350)	1,442,500	-	-	-	400,121
Parkview Health Center	4,507,210	(3,814,083)	693,127	16,055,999	1,003,482	(19,687,464)	647,224	-	1,980,759	-	(1,287,632)
Highway	2,857,185	99,169	2,956,354	18,763,273	-	(19,417,706)	1,078,461	-	-	424,028	3,380,382
General Services	238,319	27,094	265,413	386,800	-	(381,228)	-	-	-	5,572	270,985
Workers Compensation Insurance	2,674,905	(354,171)	2,320,734	463,005	-	(925,953)	-	-	-	(462,948)	1,857,786
Property & Liability Insurance	765,797	87,959	853,756	1,229,700	-	(1,124,164)	-	-	-	105,536	959,292
Self Funded Health Insurance	5,872,484	(668,826)	5,203,658	17,150,180	-	(18,067,315)	-	-	-	(917,135)	4,286,523
Self Funded Dental Insurance	745,212	36,369	781,581	864,427	-	(853,804)	-	-	-	10,623	792,204
TOTAL PROPRIETARY FUNDS	19,297,527	(5,822,783)	13,474,744	56,107,601	4,247,115	(66,337,984)	3,168,185	-	1,980,759	(834,324)	10,659,661
Other Funds (Equity)											
Debt Service	3,813,647	(21,000)	3,792,647	110,255	5,937,158	(6,047,413)	-	-	-	-	3,792,647
TOTALS	\$ 78,479,790	\$ (23,756,311)	\$54,723,479	\$ 109,468,795	\$71,052,350	\$ (192,988,615)	\$3,168,185	\$5,497,810	\$2,815,469	\$ (986,006)	\$45,424,194

Note 1:

The County levies for the proprietary funds based on funds needed or cash flow basis. As a result, depreciation is added back to determine the levy since it is not a cash flow item. Capital outlay and debt principal are also budgeted in the proprietary funds and funds are levied to cover these cash flow items.

Note 2:

General Fund Undesignated Fund balance of \$5,497,810 is being applied to the General Fund to meet the levy limit requirements, which includes the following one-time expenses for: Corporation Counsel (\$69,401), Information Technology (\$50,000), District Attorney (\$10,000), Emergency Management (\$49,500), Parks (\$130,000), Land & Water Conservation (\$39,000), & Facilities (\$1,153,016). The remaining amount of \$3,996,893 can be found offsetting in the Miscellaneous & Unclassified account.

Note 3:

Other Fund balances applied that are not part of the Undesignated General Fund balance are: Public Health \$800,000, Scholarship \$8,300, Property Lister \$26,410 and Park View Health Center \$1,980,759. These are being applied to meet the levy limit targets.

Note 4:

Available resources is a better measure of cash reserves available for appropriation. It backs out all non-cash equivalents such as inventory, undepreciated assets and accrued expenditures leaving the available cash.

WINNEBAGO COUNTY
SOURCES OF REVENUE BY FUND

	Funding Sources - 2023 Budget							2023 Adopted Budget	2022 Adopted Budget	Change-2023 Over/(Under) 2022	Percent
	Taxes	Inter- Governmental	Licenses, Fines, Permits	Public Charges	Interfund	Interest	Other				
General Fund	42,682,483	14,293,132	1,059,910	4,043,674	560,697	1,823,700	1,849,230	66,312,826	65,342,184	970,642	1.49
Human Services	18,185,594	26,943,396	-	1,781,200	-	-	896,000	47,806,190	46,199,241	1,606,949	3.48
Debt Service	5,937,158	-	-	-	-	-	110,255	6,047,413	7,979,000	(1,931,587)	-24.21
Airport	3,243,633	5,000	-	1,186,517	-	-	2,700	4,437,850	2,208,829	2,229,021	100.91
Park View Health Center	1,003,482	9,304,141	-	4,647,865	20,075	-	2,083,918	17,059,481	16,002,912	1,056,569	6.60
Highway	-	7,973,550	17,000	3,000	10,668,723	35,000	66,000	18,763,273	16,989,404	1,773,869	10.44
General Services	-	1,800	-	600	381,600	2,800	-	386,800	378,400	8,400	2.22
Workers Comp Insurance	-	-	-	-	393,005	70,000	-	463,005	678,698	(215,693)	-31.78
Property & Liability Insurance	-	-	-	-	1,219,700	10,000	-	1,229,700	1,189,360	40,340	3.39
Self Funded Health Insurance	-	-	-	2,556,777	14,488,403	105,000	-	17,150,180	17,672,923	(522,743)	-2.96
Self Funded Dental Insurance	-	-	-	127,864	724,563	12,000	-	864,427	892,000	(27,573)	-3.09
	71,052,350	58,521,019	1,076,910	14,347,497	28,456,766	2,058,500	5,008,103	180,521,145	175,532,951	4,988,194	2.84

WINNEBAGO COUNTY
SOURCES OF REVENUE BY YEAR

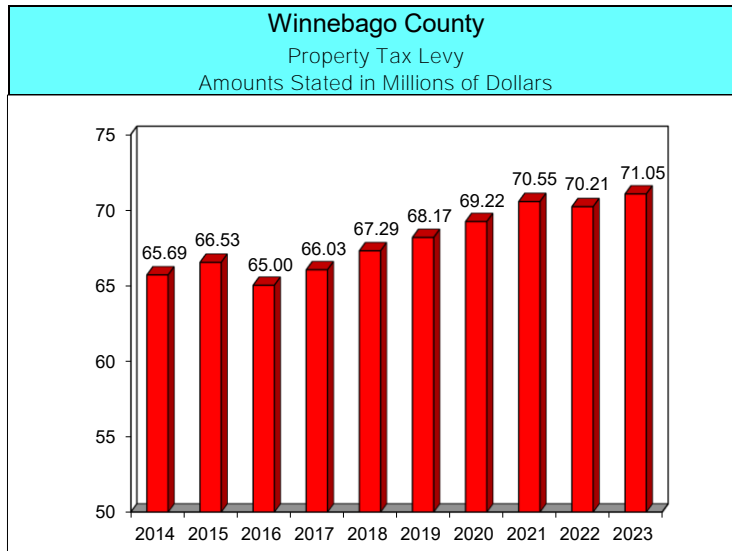
	Actual 2019	Actual 2020	Actual 2021	Adopted 2022	Adopted 2023	2023 Over/(Under) 2022 Amount	Percent
Taxes	68,300,022	70,978,269	70,549,975	70,209,792	71,052,350	842,558	1.20
Intergovernmental	56,975,841	63,571,828	57,817,121	56,398,483	58,521,019	2,122,536	3.76
Licenses, Fines, Permits	1,223,087	1,011,517	1,121,674	1,058,720	1,076,910	18,190	1.72
Public Charges	14,516,219	14,352,020	13,912,508	14,054,228	14,347,497	293,269	2.09
Interfund	25,451,582	25,132,518	25,711,573	27,822,511	28,456,766	634,255	2.28
Interest	4,016,163	3,867,567	218,358	1,916,150	2,058,500	142,350	7.43
Other	6,194,931	15,660,411	9,828,835	4,073,067	5,008,103	935,036	22.96
Total	176,677,845	194,574,131	179,160,045	175,532,951	180,521,145	4,988,194	2.84

**WINNEBAGO COUNTY
EXPENDITURES BY FUND**

	Expenditure Type - 2023				2023 Adopted Budget	2022 Adopted Budget	Change 2023 Over/(Under) 2022	Percent
	Labor	Travel	Capital	Other Operating Expenses				
General Fund	44,684,219	437,086	1,916,716	25,759,007	72,797,028	69,213,078	3,583,950	5.18
Human Services	26,216,246	406,117	-	21,183,827	47,806,190	46,199,241	1,606,949	3.48
Debt Service Funds	-	-	-	6,047,413	6,047,413	7,979,000	(1,931,587)	-24.21
Airport Fund	820,450	29,560	92,000	4,938,340	5,880,350	3,587,449	2,292,901	63.91
Park View Health Center	15,271,445	20,771	-	4,395,248	19,687,464	19,895,779	(208,315)	-1.05
Highway Fund	7,458,065	6,600	1,515,000	10,438,041	19,417,706	17,662,929	1,754,777	9.93
General Services	58,031	-	-	323,197	381,228	377,327	3,901	1.03
Workers Compensation Insurance	68,505	600	-	856,848	925,953	997,242	(71,289)	-7.15
Property & Liability Insurance	29,359	-	-	1,094,805	1,124,164	1,081,111	43,053	3.98
Self Funded Health Insurance	88,513	-	-	17,978,802	18,067,315	18,341,121	(273,806)	-1.49
Self Funded Dental Insurance	-	-	-	853,804	853,804	853,380	424	0.05
	94,694,833	900,734	3,523,716	93,869,332	192,988,615	186,187,657	6,800,958	3.65

**WINNEBAGO COUNTY
EXPENDITURES BY YEAR**

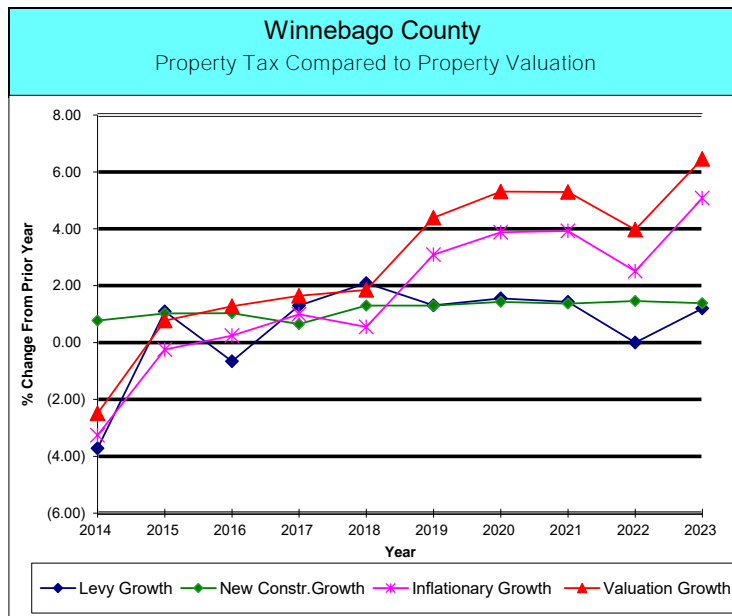
	Actual 2019	Actual 2020	Actual 2021	Adopted 2021	Adopted 2022	Adopted 2023	2023 Over/(Under) 2022	
							Amount	Percent
Labor	83,853,682	84,807,843	84,489,146	89,781,774	92,252,815	94,694,833	2,442,018	2.65%
Travel	770,349	356,457	448,163	833,668	877,666	900,734	23,068	2.63%
Capital	3,123,651	2,817,039	2,812,969	2,970,659	2,780,784	3,523,716	742,932	26.72%
Other Operating	88,882,173	83,241,397	93,792,012	95,543,021	90,276,392	93,869,332	3,592,940	3.98%
	176,629,854	171,222,736	181,542,291	189,129,122	186,187,657	192,988,615	6,800,958	3.65%



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. Continuing in 2013 the County is limited to increasing property taxes by the increase in new construction. The rate of increase or decrease is tied directly to the increase in new construction.

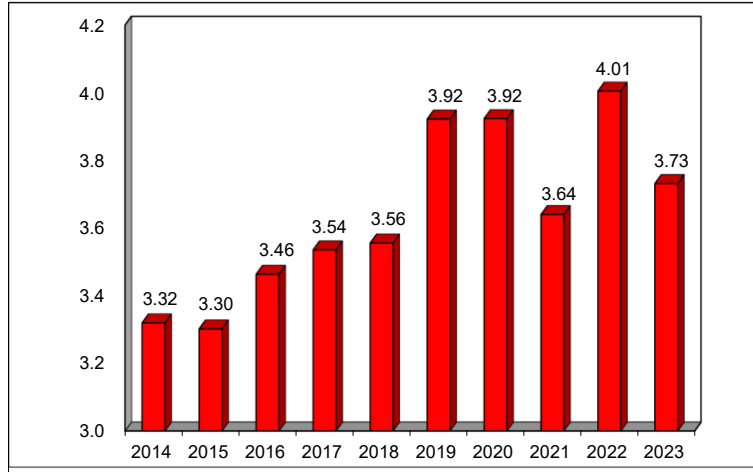
2021 and prior figure represents the actual property taxes levied.

2022 and 2023 figures are budgeted tax levy amounts.



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

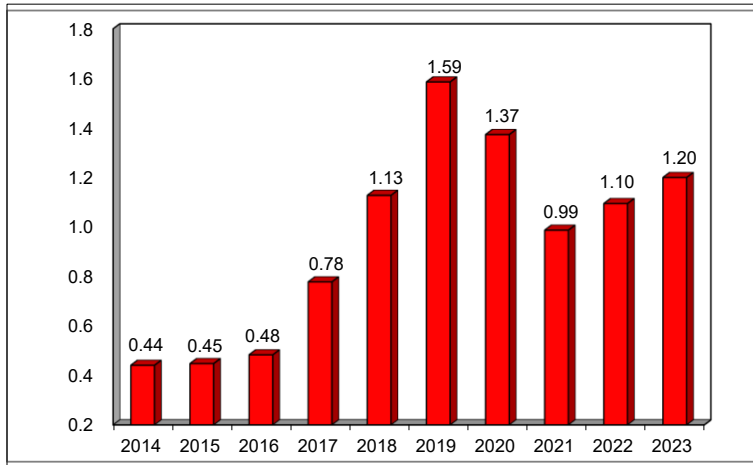


STATE SHARED TAX is distributed by the State based on a formula of spending effort and equalized values. Budget estimates are based on determinations by the State.

2022 figures are estimates.

2023 figures are budgeted.

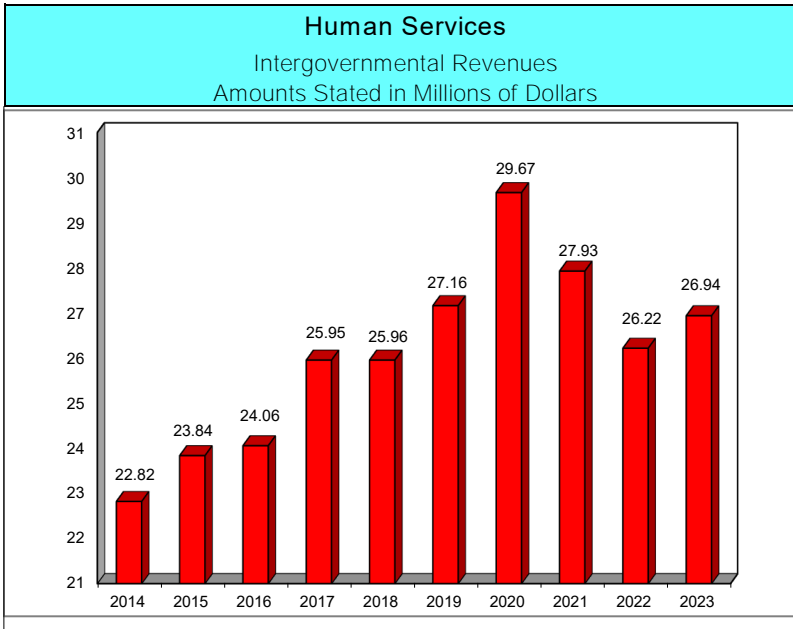
General Fund
Interest Income Investments
Amounts Stated in Millions of Dollars



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.

2022 figures are estimates.

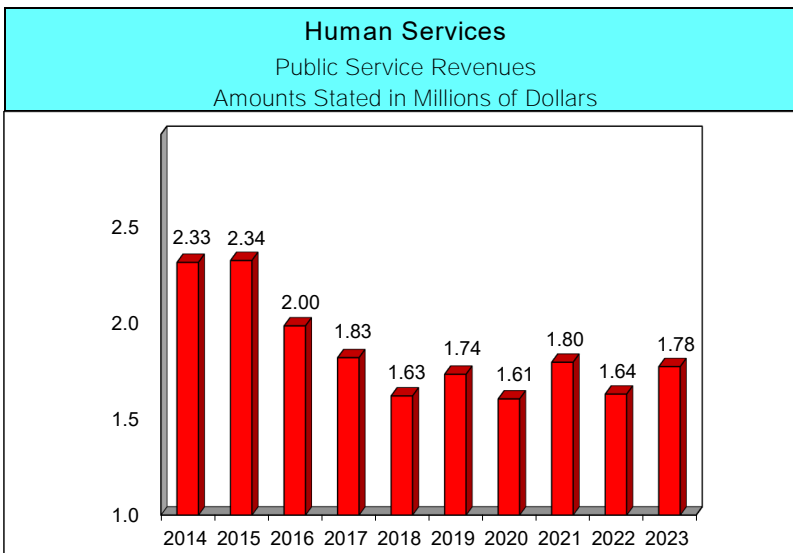
2023 figures are budgeted.



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.

2022 figures are estimates.

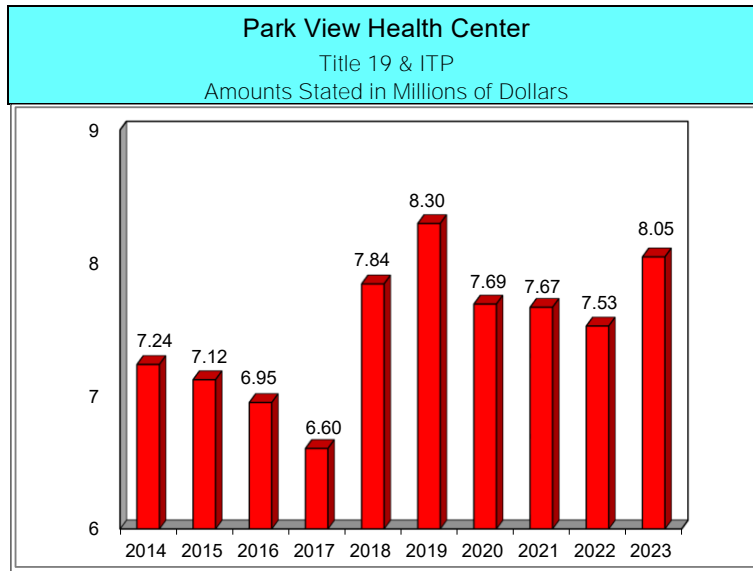
2023 figures are budgeted.



HUMAN SERVICES PUBLIC SERVICE REVENUES include revenues received from individual and third party payers for services rendered by the County.

2022 figures are estimates.

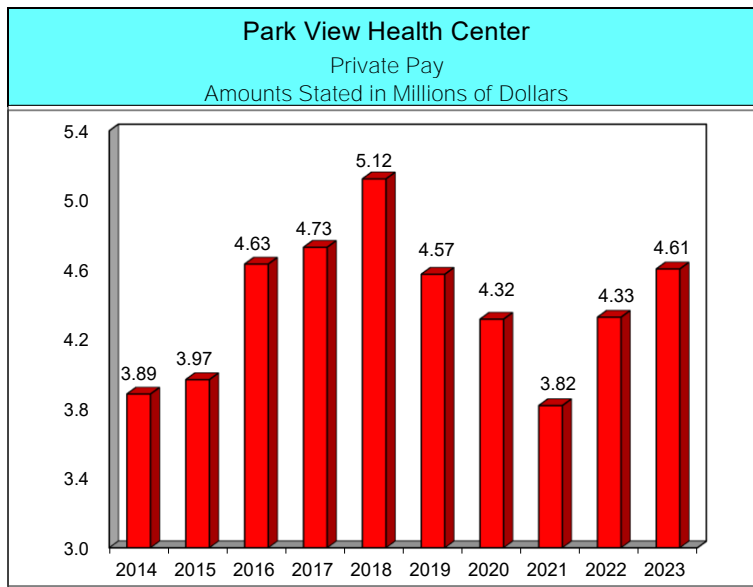
2023 figures are budgeted.



PARK VIEW HEALTH CENTER TITLE 19 MEDICAL ASSISTANCE revenue is based on a daily rate approved by the State. The decrease since 2012 is due to the number of medical assistance census going down and private pay census increasing. The spikes in 2018 and 2019 is due to one time payments for certified public expenditures for reduced patient days across the state.

2022 figures are estimates.

2023 figures are budgeted.



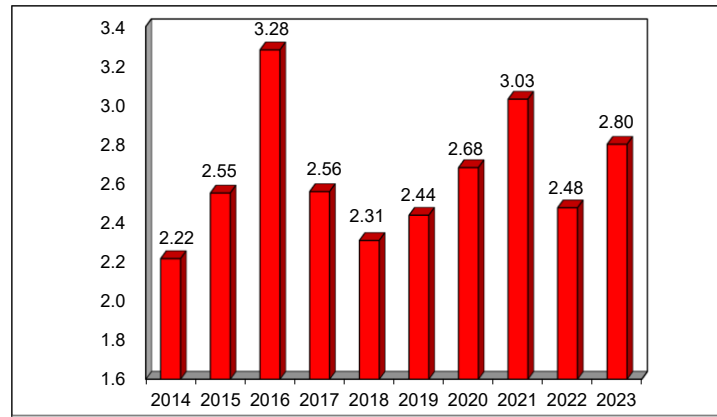
PARK VIEW HEALTH CENTER PRIVATE PAY revenue is derived from a daily rate which reflects actual operating expenses incurred for private pay residents. Fluctuations are caused by changes in the census and rate increases.

2022 figures are estimates.

2023 figures are budgeted.

Highway

Local Government
Amounts Stated in Millions of Dollars



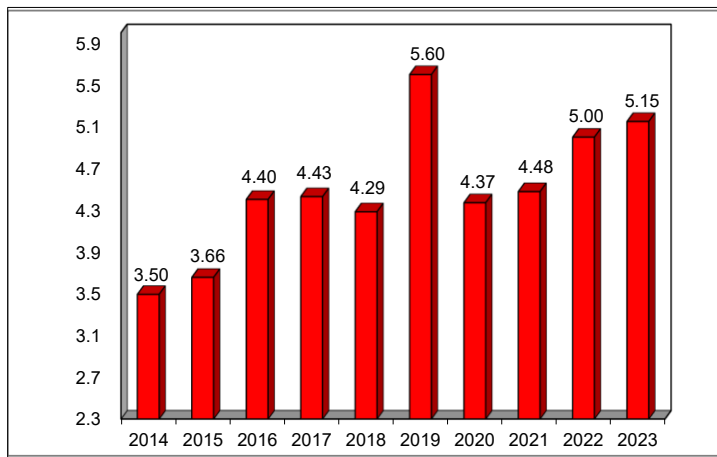
HIGHWAY- LOCAL GOVERNMENTAL REVENUES
The Highway Department does various maintenance and construction projects for local municipalities. The expenses incurred on these projects are fully reimbursed to the County by the municipality requesting the work.

2022 figures are estimates.

2023 figures are budgeted.

Highway

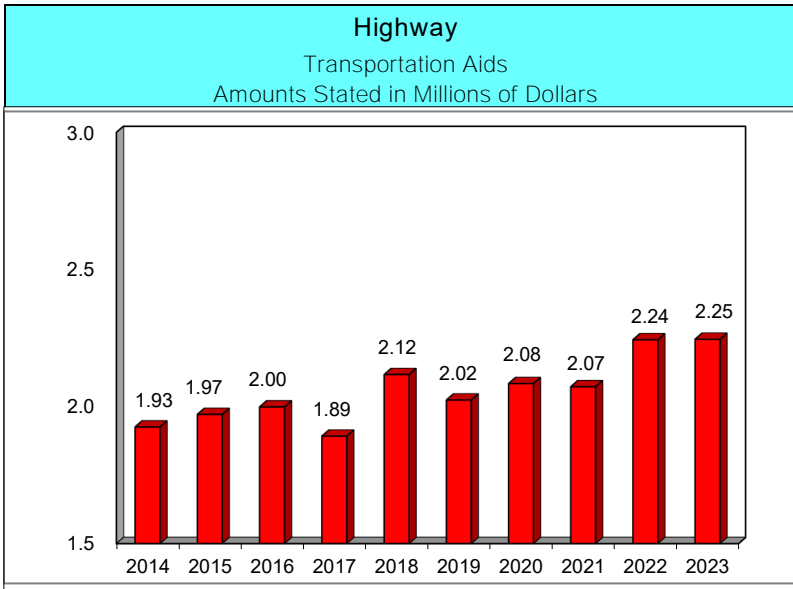
State Government
Amounts Stated in Millions of Dollars



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.

2022 figures are estimates.

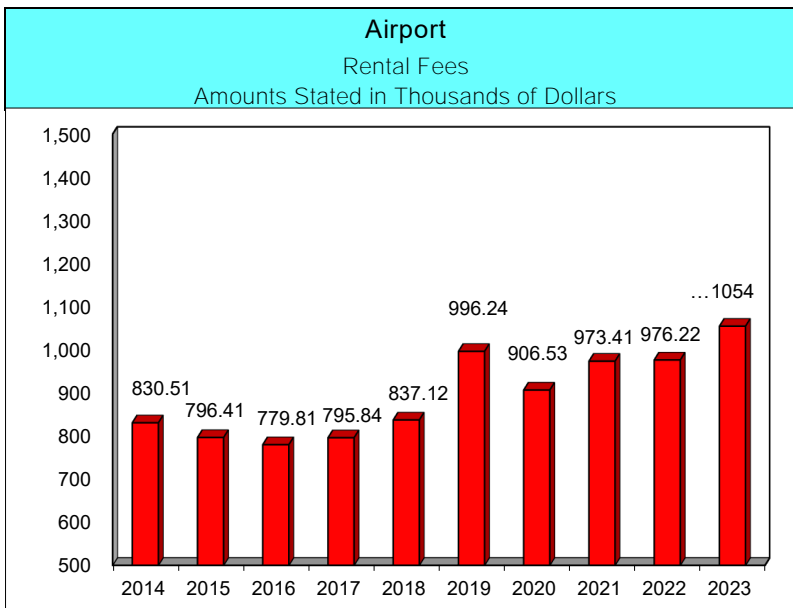
2023 figures are budgeted.



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

2022 figures are estimates.

2023 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 hanger and other building projects and increases in rental rates. The large decreases from 2012 to 2014 are the result of the US government decreasing the number of vehicles stored on airport land.

2022 figures are estimates.

2023 figures are budgeted.

CHANGES TO TABLE OF ORGANIZATION

Administration	Add one (1) Part-time Administrative Associate IV position (position to be shared with County Executive, will be a Full-time position) Eliminate one (1) Purchasing Manager position Add one (1) Contract and Procurement Manager position
Airport	Eliminate two (2) Maintenance Equipment Operator positions Add two (2) Maintenance Equipment Operator II positions
Child Support	Eliminate one (1) Full-time Administrative Aide position
Clerk of Courts	Eliminate one (1) Full-time Administrative Associate V position
County Executive	Add one (1) Part-time Administrative Associate IV position (position to be shared with Administration, will be a Full-time position)
Highway	Eliminate one (1) Full-time Administrative Associate III Add one (1) Full-time Administrative Associate IV Eliminate one (1) Full-time Office Supervisor Add one (1) Full-time Highway Finance Manager
Human Resources	Add one (1) Full-time Human Resource Generalist
Human Services	<u>Administrative Services</u> Add one (1) Full-time Administrative Associate II position Add one (1) Full-time Administrative Associate III position Add one (1) Full-time Administrative Associate IV position <u>Behavioral Health</u> Eliminate one (1) Case Manager – Safe Streets position Add one (1) Full-Time Case Manager Justice Programs Add one (1) Full-time Drug Court Coordinator Eliminate one (1) Full-time Psychotherapist position Add one (1) Full-Time Quality Assurance Specialist Eliminate one (1) Full-time Crisis Prevention Specialist position

Child Welfare

Add one (1) Full-time Program Supervisor position (for Shelter Care)

Add one (1) Full-time Social Work Specialist (for Shelter Care)

Add four (4) Full-time Shelter Care Specialist positions

Add three (3) Part-time Shelter Care Specialist positions

Add three (3) Full-time Care Advocate Specialist positions

Long Term Support

Add one (1) Full-time ADRC Specialist position

Add one (1) Full-time Social Work Specialist Lead position

Medical Examiner Replace one (1) Part-time Deputy Medical Examiner with one (1) Full-Time Deputy Medical Examiner

Park View Eliminate one (1) Activity Specialist – Lead position
Health Center Add one (1) Therapeutic Wellness Supervisor

Planning & Zoning Eliminate one (1) Code Enforcement Officer position
Add one (1) Assistant Zoning Administrator position

Public Health Eliminate one (1) Full-time WIC Lead position
Add one (1) Full-time WIC Program Manager
Eliminate one (1) Policy and Equity Coordinator position
Add one (1) HARM Reduction Program Coordinator

Sheriff's Office Eliminate three (3) Full-time Booking Security Associate positions

Solid Waste Eliminate one (1) Full-time Foreman
Add one (1) Full-time Solid Waste Supervisor
Add one (1) Full-time Equipment Operator

Table of Organization Changes - Fiscal Summary

2023 Budget changes

Title	Department	Quant FT	Quant PT	Change in FTE	Wages	Fringe Benefits	Other Costs	Cost Reductions	Revenues Generated	Net Cost (Savings)
Administrative Associate IV	Administration / Co Exec	1		1.00	45,012	30,790				75,802
Purchasing Manager	Administration	-1		(1.00)	(79,036)	(20,986)				(100,022)
Contract and Procurement Manager	Administration	1		1.00	86,940	22,178				109,118
Maintenance Equipment Operator	Airport	-2		(2.00)	(95,472)	(62,402)				(157,874)
Maintenance Equipment Operator II	Airport	2		2.00	105,040	63,844				168,884
Administrative Aide	Child Support	-1		(1.00)	(28,431)	(28,289)				(56,720)
Administrative Associate V	Clerk of Courts	-1		(1.00)	(42,198)	(30,365)				(72,563)
Administrative Associate III	Highway	-1		(1.00)	(49,567)	(25,716)				(75,283)
Administrative Associate IV	Highway	1		1.00	52,104	26,091				78,195
Office Supervisor	Highway	-1		(1.00)	(73,692)	(29,503)				(103,195)
Highway Finance Manager	Highway	1		1.00	77,377	30,058				107,435
Human Resource Generalist	Human Resources	1		1.00	55,103	32,312	3,432			90,847
Administrative Associate II	Human Services - AD	1		1.00	35,065	23,571				58,636
Administrative Associate III	Human Services - AD	1		1.00	36,465	29,643				66,108
Administrative Associate IV	Human Services - AD	1		1.00	38,649	29,714				68,363
Case Manager - Safe Streets	Human Services - BH	-1		(1.00)	(70,076)	(34,360)				(104,436)
Case Manager Justice Programs	Human Services - BH	1		1.00	58,433	33,042				91,475
Drug Court Coordinator	Human Services - BH	1		1.00	73,960	34,934				108,894
Psychotherapist	Human Services - BH	-1		(1.00)	(67,496)	(34,647)				(102,143)
Quality Assurance Specialist	Human Services - BH	1		1.00	59,776	32,128	3,600			95,504
Crisis Prevention Specialist	Human Services - BH	-1		(1.00)	(55,099)	(32,964)				(88,063)
Program Supervisor	Human Services - CW	1		1.00	80,017	36,382				116,399
Social Work Specialist	Human Services - CW	1		1.00	54,797	32,480				87,277
Shelter Care Specialist	Human Services - CW	4	3	5.40	206,809	145,840				352,649
Care Advocate Specialist	Human Services - CW	3		3.00	133,380	92,640				226,020
ADRC Specialist	Human Services - LTS	1		1.00	54,795	32,480	500			87,775

Table of Organization Changes - Fiscal Summary

2023 Budget changes

Title	Department	Quant FT	Quant PT	Change in FTE	Wages	Fringe Benefits	Other Costs	Cost Reductions	Revenues Generated	Net Cost (Savings)
Social Work Specialist Lead	Human Services - LTS	1		1.00	59,776	31,948				91,724
Deputy Medical Examiner	Medical Examiner		-1	(0.80)	(48,063)	(29,026)				(77,089)
Deputy Medical Examiner	Medical Examiner	1		1.00	60,078	33,280				93,358
Activity Specialist - Lead	Park View Health Center	-1		(1.00)	(52,708)	(17,378)				(70,086)
Therapeutic Wellness Supervisor	Park View Health Center	1		1.00	56,680	18,004				74,684
Code Enforcement Officer	Planning and Zoning	-1		(1.00)	(56,432)	(17,576)				(74,008)
Assistant Zoning Administrator	Planning and Zoning	1		1.00	61,344	18,318				79,662
WIC Lead	Public Health	-1		(1.00)	(68,292)	(10,771)				(79,063)
WIC Program Manager	Public Health	1		1.00	74,125	11,693				85,818
Policy and Equity Coordinator	Public Health	-1		(1.00)	(67,496)	(34,647)				(102,143)
HARM Reduction Program Coordinator	Public Health	1		1.00	48,651	31,339	2,480			82,470
Booking Security Associate	Sheriff	-3		(3.00)	(137,883)	(92,748)				(230,631)
Foreman	Solid Waste	-1		(1.00)	(55,817)	(17,866)				(73,683)
Solid Waste Supervisor	Solid Waste	1		1.00	62,639	18,941				81,580
Equipment Operator	Solid Waste	1		1.00	48,889	31,703				80,592
Total 2023 budget changes		13	2	13.60	678,146	404,109	10,012	-	-	1,092,267

NOTES:

Title changes having no fiscal impact are excluded.

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
ADMINISTRATION								
Director of Administration			1				1	
Administrative Associate I			1				1	
Administrative Associate IV					0.5		0.5	
Contract & Procurement Manager					1		1	
Purchasing Manager			1		-1			
Risk Manager			1				1	
TOTAL	0	0	4	0	0.5	0	4.5	0
AIRPORT								
Airport Director	1						1	
Deputy Airport Director	1						1	
Administrative Associate - Airport	1						1	
Maintenance & Operations Manager	1						1	
Maintenance Equipment Operator I	4				-2		2	
Maintenance Equipment Operator II					2		2	
Mechanic	1						1	
TOTAL	9	0	0	0	0	0	9	0

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
CHILD SUPPORT								
Director of Child Support	1						1	
Administrative Aide	1				-1			
Administrative Associate I	4						4	
Assistant Child Support Attorney	1						1	
Child Support Attorney	1						1	
Child Support Specialist	13						13	
Child Support Specialist - Lead	1						1	
Financial Associate II	3						3	
Office Supervisor	1						1	
TOTAL	26	0	0	0	-1	0	25	0
CIRCUIT COURTS								
Court Commissioner	1						1	
Deputy Register in Probate	1						1	
Register in Probate	1						1	
CLERK OF COURTS								
Clerk of Courts	1						1	
Accounting Supervisor	1						1	
Administrative Associate I	1						1	
Administrative Associate II/III	2	2					2	2
Administrative Associate III	7						7	
Administrative Associate V	1				-1			
Chief Deputy Clerk of Courts	1						1	
Court Assistant	9						9	
Court Record Coordinator	1						1	
Financial Associate II	1						1	
Judicial Associate - Lead	6						6	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
FAMILY COURT COMMISSIONER								
Family Court Commissioner	1						1	
Court Commissioner	1						1	
Administrative Associate III	2						2	
FAMILY COURT SERVICES								
Family Court Services Manager	1						1	
Administrative Associate II	1						1	
Family Court Services Mediator	2						2	
TOTAL -Clerk of Courts & Related Depts.	<u>42</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>-1</u>	<u>0</u>	<u>41</u>	<u>2</u>
CORPORATION COUNSEL								
Corporation Counsel	1						1	
Assistant Corporation Counsel	2						2	
Paralegal	3						3	
Administrative Associate III	1						1	
TOTAL	<u>7</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7</u>	<u>0</u>
COUNTY CLERK								
County Clerk	1						1	
Deputy County Clerk	1						1	
Administrative Associate II		1						1
Administrative Associate III	1						1	
TOTAL	<u>3</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3</u>	<u>1</u>

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
COUNTY EXECUTIVE								
County Executive	1						1	
Executive Assistant	1						1	
Administrative Associate IV					0.5		0.5	
TOTAL	2	0	0	0	0.5	0	2.5	0
DISTRICT ATTORNEY								
Administrative Associate I	1		-1					
Administrative Associate III			1				1	
Administrative Associate V	2				-1		1	
Crime Data Analyst	1						1	
Diversion Program Coordinator	1						1	
Investigator	1						1	
Legal Secretary	1						1	
Office Supervisor	1						1	
Paralegal	4						4	
Risk Assessment Specialist	1						1	
Special Investigator	1						1	
Special Program Coordinator					1		1	
Victim Witness Program Coordinator	1						1	
Victim Witness Specialist	3						3	
TOTAL	18	0	0	0	0	0	18	0
EMERGENCY MANAGEMENT								
Director of Emergency Management	1						1	
Deputy Director of Emergency Management	1						1	
Emergency Management Specialist		1						1
TOTAL	2	1	0	0	0	0	2	1

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
FACILITIES								
Director of Facilities	1						1	
Accounting Associate	1						1	
Administrative Associate I	1						1	
Carpenter	1						1	
Custodian	5		-5					
Electrician	2						2	
Facilities Assistant	10		5				15	
Facilities Specialist	3						3	
Facilities Superintendent	2						2	
HVAC Specialist	2						2	
Maintenance Supervisor	2						2	
Maintenance Technician	7						7	
Painter - Facilities	1						1	
Plumber	1						1	
TOTAL	39	0	0	0	0	0	39	0
FINANCE								
Director of Finance	1						1	
Assistant Finance Director	1						1	
Accountant	1						1	
Budget Manager	1				-1			
Financial Analyst					1		1	
Financial Associate II	2						2	
Purchasing Manager	1		-1					
TOTAL	7	0	-1	0	0	0	6	0

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
GENERAL SERVICES								
Administrative Associate I	1		-1					
TOTAL	1	0	-1	0	0	0	0	0
HIGHWAY								
Highway Commissioner	1						1	
Administrative Associate III	1				-1			
Administrative Associate IV					1		1	
Bridge and Engineering Manager	1						1	
Bridgetender	12	2					12	2
Equipment Operator I	41						41	
Equipment Operator II	10						10	
Financial Associate I	1						1	
Foreman	4						4	
Highway Equipment Superintendent	1						1	
Highway Finance Manager					1		1	
Highway Maintenance Superintendent	2						2	
Highway Maintenance Supervisor	2						2	
Mechanic	6						6	
Office Supervisor	1				-1			
Stockroom Coordinator	1						1	
Traffic Operations Supervisor	1						1	
TOTAL	85	2	0	0	0	0	85	2

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
HUMAN RESOURCES								
Director of Human Resources	1						1	
Administrative Associate III		2						2
Human Resource Advisor	1						1	
Human Resource Associate I	1						1	
Human Resource Associate II	1						1	
Human Resource Generalist	1				1		2	
Human Resource Manager	1						1	
Payroll and Benefits Manager	1						1	
Payroll and Benefits Specialist	1						1	
Risk Manager	1		-1					
TOTAL	9	2	-1	0	1	0	9	2
HUMAN SERVICES-ADMINISTRATIVE SERVICES								
Director of Human Services	1						1	
Deputy Director of Human Services	1						1	
Division Manager - Administrative Services	1						1	
Accountant	1						1	
Accounting Associate	1						1	
Administrative Associate - Human Services	3	1	1	-1			4	
Administrative Associate I	4						4	
Administrative Associate II					1		1	
Administrative Associate III	4	1			4	2	8	3
Administrative Associate IV	3				1		4	
Administrative Associate IV - SUD	2						2	
Financial Associate II	1	1					1	1
Financial Supervisor	1						1	
Office Supervisor	2						2	
Paralegal	1						1	
Special Projects Coordinator	1						1	
Transcriptionist Associate	3	2			-3	-2		

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
HUMAN SERVICES-BEHAVIORAL HEALTH SERVICES								
Division Manager Behavioral Health	1						1	
Deputy Division Manager Behavioral Health	1						1	
Administrative Associate II	1						1	
Advanced Practice Nurse Prescriber	1	1					1	1
Case Manager	15				3		18	
Case Manager - Justice Programs	3				1		4	
Case Manager - Lead	1						1	
Case Manager - Safe Streets	1				-1			
Clinical Diversion Programs Supervisor	1						1	
Clinical Supervisor	1						1	
Crisis Center Professional	3				-3			
Crisis Center Specialist	8	3					8	3
Crisis Center Specialist-Lead	1						1	
Crisis Center Supervisor	2						2	
Crisis Prevention Specialist	1				-1			
CSP/CCS Supervisor	2						2	
Drug Court Coordinator					1		1	
Intensive In-Home Case Specialist	3						3	
LPN-Psychiatric Nurse	1						1	
Mental Health Crisis Specialist	4	4					4	4
Mental Health Technician	2	3					2	3
Mental Health Technician - Lead	1						1	
Peer Support Specialist	2	1					2	1
Prevention Services Coordinator	1						1	
Psychiatric Nurse	2						2	
Psychotherapist	15	1			-1		14	1
Quality Assurance Specialist					1		1	
Staff Psychiatrist	2						2	
Substance Use Disorder Counselor	7						7	
Youth CCS Case Specialist	3						3	
Youth CCS Lead Specialist	1						1	
Youth Mental Health Supervisor	2						2	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
HUMAN SERVICES – CHILD WELFARE SERVICES								
Division Manager-Child Welfare	1						1	
Administrative Associate III	6	2		-1			6	1
Care Advocate Specialist					3		3	
Case Aide	1						1	
Family Support Crisis Worker	2						2	
Home Consultant	8						8	
Juvenile Intake Specialist	2						2	
Juvenile Restitution Program Coordinator	1						1	
Program Supervisor	9				1		10	
Shelter Care Specialist					4	3	4	3
Social Work Specialist	53				1		54	
HUMAN SERVICES – ECONOMIC SUPPORT								
Division Manager - Economic Support	1						1	
Administrative Associate I	2						2	
Economic Support Specialist - Lead	2						2	
Economic Support Specialist I / II	33	4					33	4
Economic Support Supervisor	1						1	
Problem Resolution Specialist	1						1	
Staff Development Specialist	1						1	
HUMAN SERVICES – LONG TERM SUPPORT								
Division Manager - Long Term Support	1						1	
Administrative Associate III	2						2	
ADRC Specialist	10				1		11	
APS Specialist	4						4	
Dementia Care Specialist	1						1	
Disability Benefit Specialist	2						2	
Elder Benefit Specialist	2						2	
Program Supervisor	3						3	
Social Work Specialist - Lead					1		1	
Social Work Specialist	7						7	
TOTAL HUMAN SERVICES	275	24	1	-2	14	3	290	25

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
INFORMATION TECHNOLOGY								
Director of Information Technology	1						1	
Cyber Security Architect	1						1	
Development Supervisor	1						1	
IT Accountant	1						1	
Network Administrator	1						1	
Network Technician	4						4	
Systems Analyst	3						3	
Systems Analyst - Lead	1						1	
Technical Support Supervisor	1						1	
User Support Specialist	3						3	
User Support Specialist - Lead	1						1	
TOTAL	18	0	0	0	0	0	18	0
LAND & WATER CONSERVATION								
Director of Land and Water Conservation	1						1	
Administrative Associate - LWCD	1						1	
Agronomist	1						1	
Conservation Technician	2						2	
GIS Specialist / Technician	1						1	
Resource Conservationist	1						1	
Watershed Specialist	1						1	
TOTAL	8	0	0	0	0	0	8	0

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
MEDICAL EXAMINER								
Medical Examiner	1						1	
Chief Deputy Medical Examiner	1						1	
Deputy Medical Examiner		1			1	-1	1	
Administrative Associate - Medical Examiner		1						1
TOTAL	2	2	0	0	1	-1	3	1
PARK VIEW HEALTH CENTER								
Administrator	1						1	
Accounting Associate	2						2	
Activity Specialist	8				-8			
Activity Specialist - Lead	1				-1			
Administrative Aide		1						1
Administrative Coordinator	1						1	
Admissions Coordinator	1						1	
C.N.A. Coordinator	1						1	
C.N.A.	95	1	-6				89	1
Clinical Dietitian	1						1	
Cook	3						3	
Custodian	11						11	
Director of Nursing	1						1	
Environmental Services Supervisor	1						1	
Financial Associate II	1						1	
Financial Services Manager	1						1	
Food and Nutrition Services Manager	1						1	
Food Service Assistant	12	1					12	1
Hospitality Aide	17		6				23	
Lead Cook	1						1	
Lead Food Service Assistant	1						1	
LPN - Unit Assistant	1						1	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
PARK VIEW HEALTH CENTER (cont.)								
Medical Records Associate	1						1	
Nursing Scheduler	1						1	
Painter		1						1
Purchasing Associate	1						1	
RN Quality Assurance Supervisor	1						1	
Registered Nurse / LPN	34	1					34	1
Restorative Aide	1						1	
RN Neighborhood Supervisor	4						4	
RN Shift Supervisor	3						3	
Social Wellness Manager	1						1	
Social Worker - Medical	3	2					3	2
Staff Development Coordinator	1						1	
Therapeutic Wellness Supervisor					1		1	
Therapeutic Wellness Specialist					8		8	
Transportation Aide	1						1	
Unit Assistant	3						3	
TOTAL	217	7	0	0	0	0	217	7
PARKS								
Director of Parks and Expo Center	1						1	
Expo Manager	1						1	
Parks and Expo Grounds Manager	1						1	
Parks Caretaker	4	2					4	2
Parks Maintenance Foreman	1						1	
Program and Marketing Coordinator	1						1	
TOTAL	9	2	0	0	0	0	9	2

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
PLANNING & ZONING								
Director of Planning and Zoning	1						1	
Assistant Zoning Administrator					1		1	
Administrative Associate - Planning	1						1	
Code Enforcement Officer	2				-1		1	
Erosion Control Technician	1						1	
GIS Administrator	1						1	
GIS Specialist I	1						1	
GIS Specialist II	1						1	
Land Use Planner	1						1	
Real Property Listing Supervisor	1						1	
Tax Listing Associate	1						1	
Tax Listing Specialist	1						1	
Zoning Administrator	1						1	
Zoning Associate	1						1	
TOTAL	14	0	0	0	0	0	14	0
PUBLIC HEALTH								
Director of Public Health	1						1	
Accounting Associate	1						1	
Administrative Associate III	1						1	
Communications Specialist	1						1	
Community Health Strategist	7	1					7	1
Environmental Health Manager	1						1	
Environmental Health Specialist I / II	4						4	
Epidemiologist	1						1	
HARM Reduction Program Coordinator					1		1	
Health Programs Evaluator	1						1	
Lead Abatement Project Coordinator	1						1	
Mental Health Project Coordinator	1						1	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
PUBLIC HEALTH (cont.)								
Policy and Equity Coordinator	1				-1			
Public Health Aide	3						3	
Public Health Nurse	9	2					9	2
Public Health Planner	1						1	
Public Health Preparedness Specialist	1						1	
Public Health Supervisor	4						4	
Suicide Prevention Project Coordinator	1						1	
WI Well Woman Program Specialist	1	1					1	1
WIC Breastfeeding Peer Counselor		1						1
WIC Program Manager					1		1	
WIC Program Nutritionist - Lead	1				-1			
WIC Program Nutritionist		4						4
TOTAL	42	9	0	0	0	0	42	9
REGISTER OF DEEDS								
Register of Deeds	1						1	
Register of Deeds Supervisor	1						1	
Records Associate	4						4	
Records Specialist	1						1	
TOTAL	7	0	0	0	0	0	7	0

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
SHERIFF								
Sheriff	1						1	
Chief Deputy Sheriff	1						1	
Accountant	1						1	
Booking Security Associate	14				-3		11	
Captain	4						4	
Civil Process Associate	1						1	
Corrections Financial Associate	2		-1				1	
Corrections Officer	56						56	
Detective	7						7	
Dispatcher	31						31	
Evidence and Records Supervisor	1						1	
Financial Associate I	1						1	
GPS Coordinator	1						1	
Inmate Classification Associate	1						1	
Internet Crime Investigator	1						1	
Lieutenant	15		1				16	
Police Officer	37		-1				36	
Police Officer - Court Services	3						3	
Public Safety Application Administrator	2						2	
Records Administrative Supervisor	1						1	
Records and Transcription Associate	1						1	
Sergeant	12						12	
Traffic and Warrant Associate	1						1	
Warrant and Electronic Monitoring Associate	1						1	
Work Release Unit Supervisor	1						1	
TOTAL	197	0	-1	0	-3	0	193	0

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
SOLID WASTE MANAGEMENT								
Director of Solid Waste	1						1	
Communications & Program Development Specialist	1						1	
Environmental Manager	1						1	
Environmental Technician	2						2	
Equipment Operator	4				1		5	
Foreman	1				-1			
Office Supervisor	1						1	
Solid Waste Associate	2						2	
Solid Waste Mechanical Technician	2						2	
Solid Waste Operations Manager	1						1	
Solid Waste Supervisor					1		1	
TOTAL	16	0	0	0	1	0	17	0
TREASURER								
County Treasurer	1						1	
Deputy County Treasurer	1						1	
Financial Associate I	1						1	
Financial Associate II	1						1	
TOTAL	4	0	0	0	0	0	4	0
UNIVERSITY EXTENSION								
Administrative Associate - UW Extension	1						1	
Administrative Associate III	2						2	
Educator - 4-H Youth and Science	1						1	
Grandparents Raising Grandchildren Coordinator		1						1
TOTAL	4	1	0	0	0	0	4	1

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
VETERANS SERVICE OFFICE								
Director of Veterans' Services	1						1	
Administrative Associate IV - Veterans	1						1	
Veterans Benefits Specialist	4						4	
Veterans Services Supervisor	1						1	
TOTAL	7	0	0	0	0	0	7	0
GRAND TOTAL	1070	53	1	-2	13	2	1084	53

WINNEBAGO COUNTY CAPITAL OUTLAY - 2023

Department	Description	Quantity	Unit Cost	Capital Outlay
Technology Replacement Fund -				
	Large Server	2	27,000	54,000
	Medium Storage	2	11,000	22,000
		4		76,000
Facilities -				
	Expo Center Emergency Use upgrades	1	853,016	853,016
	Replacement Vehicles	2	60,000	120,000
	Replacement Genie Lift	1	15,000	15,000
		4		988,016
Clerk of Courts -				
Branch 6 -	Video Conference System Replacement	1	90,000	90,000
Court Commissioner -	CODEC Upgrade	1	30,000	30,000
		2		120,000
Sheriff -				
Patrol -	Server	1	11,000	11,000
	Squad Vehicles & Changeover	6	50,500	303,000
	K9 Squad Vehicle & Changeover	1	51,700	51,700
Detective -	Vehicle & Changeover	1	31,500	31,500
		9		397,200

WINNEBAGO COUNTY CAPITAL OUTLAY - 2023

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Jail Improvements Fund -				
	Inmate kitchen stoves (2)	2	27,500	55,000
		2		55,000
Emergency Management -				
	Vehicle	1	49,500	49,500
		1		49,500
Airport -				
	Tower Chiller Replacement	1	70,000	70,000
	Snow pusher for front end loader	1	22,000	22,000
		2		92,000
Highway -				
	Air Compressor	1	30,000	30,000
	Power Broom	1	100,000	100,000
	Single Axle Trailers (2)	2	10,000	20,000
	Tandem Axle Trailers (2)	2	20,000	40,000
	Roller from Door County	1	85,000	85,000
	Tri Axle Trucks w/ Winter Equipment (2)	2	310,000	620,000
	Tar Kettle	1	75,000	75,000
	Mower	1	45,000	45,000
	Gradall	1	500,000	500,000
		12		1,515,000

WINNEBAGO COUNTY CAPITAL OUTLAY - 2023

Department	Description	Quantity	Unit Cost	Capital Outlay
Public Health -				
	Vehicle	1	35,000	35,000
		1		35,000
Parks -				
Admin -	Vehicle	1	50,000	50,000
	Replacement Mower	1	95,000	95,000
		2		145,000
Land Records Modernization -				
	Large Format Plotter/Scanner	1	12,000	12,000
		1		12,000
Land & Water Conservation -				
	Vehicle	1	39,000	39,000
		1		39,000
		40		3,523,716

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
ADMINISTRATION				
County Executive	7,000	352,408	-	345,408
Corporation Counsel	107,350	829,142	(69,401)	652,391
County Clerk	49,650	304,098	-	254,448
Elections	40,010	100,161	-	60,151
Dog License	6,190	6,190	-	-
Treasurer	920,825	443,620	-	(477,205)
Administration	8,000	338,733	-	330,733
General Services	386,800	381,228	5,572	-
Workers Compensation Fund	463,005	925,953	(462,948)	-
Property & Liability Insurance Fund	1,229,700	1,124,164	105,536	-
Human Resources and Payroll	17,050	1,046,098	-	1,029,048
Self Funded Health Insurance	17,150,180	18,067,315	(917,135)	-
Self Funded Dental Insurance	864,427	853,804	10,623	-
Finance	44,000	890,476	-	846,476
Information Technology	93,695	2,055,663	(50,000)	1,911,968
Technology Replacement	191,950	935,790	-	743,840
Facilities & Property Management	155,924	6,995,238	(1,153,016)	5,686,298
	<u>21,735,756</u>	<u>35,650,081</u>	<u>(2,530,769)</u>	<u>11,383,556</u>

COUNTY EXECUTIVE

General Fund – Department: 004
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Jon Doemel
LOCATION: Winnebago County Executive
County Administration Building
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3450

MISSION STATEMENT:

Provide leadership, supervision and direction of the County; 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.
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 frequently.
5. Respond to the concerns of the general citizenry and help to communicate the County's message.
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. Help the County to maximize collaboration among our residents, businesses, municipalities and neighboring counties.

COUNTY EXECUTIVE

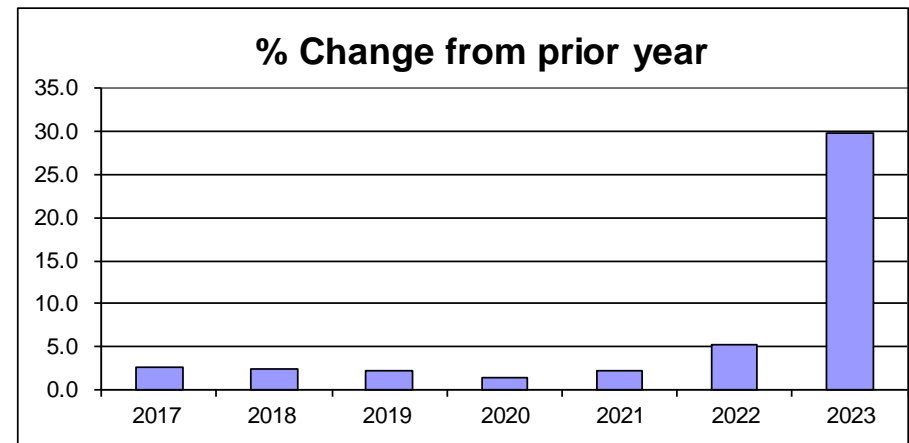
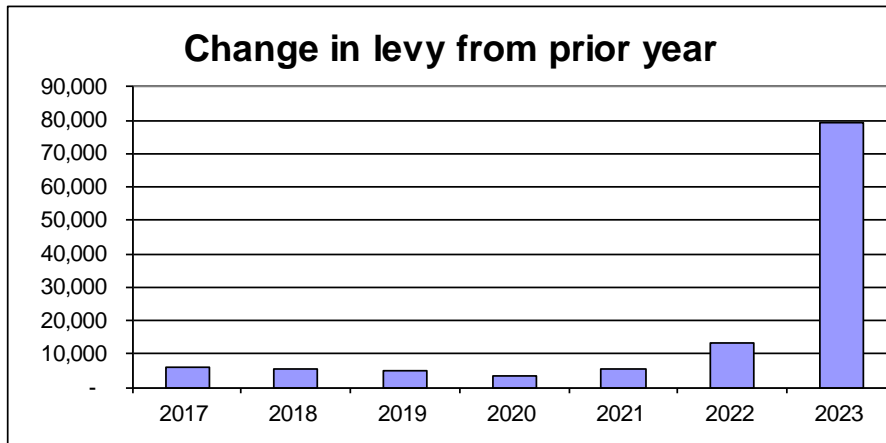
2023 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section. For the 2023 budget, one (1) full-time Administrative Associate IV will be added to the Table of Organization of Classified Positions, but will be split between the County Executive's office and the Department of Administration office. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The tax levy for 2023 is \$345,408 an increase of \$79,460 or 29.88% over 2022. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2022 ADOPTED - County Executive

Account	Amount	Description
Significant changes from 2022		
Tax Levy 2022	\$ 265,948	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Regular Pay	39,574	Increase based on adding one (1) full-time Administrative Associate IV to be split 50/50 with the Department of Administration. Also, the increase relates to the 4% average increase in pay for 2023, plus a scheduled increase in County Executive salary on 4/18/2023.
Special Service Awards	30,044	Increase for new employee appreciation plan, including \$25,000 for an annual employee appreciation event.
Other small changes	9,842	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2023	\$ 345,408	

Financial Summary County Executive

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	3,000	6,000	6,000	6,000	7,000
Labor	125,731	269,211	257,718	257,718	306,847
Travel	7,368	9,133	6,250	6,250	7,100
Capital	-	-	-	-	-
Other Expenditures	2,675	21,660	7,980	22,605	38,461
Total Expenditures	135,774	300,004	271,948	286,573	352,408
Levy			265,948		345,408

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 004 - Executive											
Revenue											
Interfund Revenue:											
Professional Services	63002	6,000	6,000	6,000	6,000	6,000	6,000	7,000	7,000	7,000	16.67%
Interfund Revenue Subtotal:		6,000	6,000	6,000	6,000	6,000	6,000	7,000	7,000	7,000	16.67%
Total Operating Revenue:		6,000	6,000	6,000	6,000	6,000	6,000	7,000	7,000	7,000	16.67%
Revenue Total:		6,000	6,000	6,000	6,000	6,000	6,000	7,000	7,000	7,000	16.67%
Expense											
Wages:											
Regular Pay	51100	176,293	179,540	210,405	173,755	173,755	185,248	214,464	214,464	214,464	23.43%
Temporary Employees	51101	0	0	0	15,000	15,000	15,000	15,000	15,000	15,000	0.00%
Wages Subtotal:		176,293	179,540	210,405	188,755	188,755	200,248	229,464	229,464	229,464	21.57%
Fringes Benefits:											
FICA Medicare	51200	13,129	13,513	15,693	14,440	14,440	14,440	17,555	17,555	17,555	21.57%
Health Insurance	51201	32,827	34,623	33,956	40,348	40,348	40,348	41,786	41,786	41,786	3.56%
Dental Insurance	51202	2,174	2,174	1,805	1,783	1,783	1,783	1,979	1,979	1,979	10.99%
Workers Compensation	51203	186	105	248	125	125	125	167	167	167	33.60%
WI Retirement	51206	11,547	12,119	13,516	11,294	11,294	11,294	14,584	14,584	14,584	29.13%
Fringe Benefits Other	51207	1,662	1,693	787	973	973	973	1,312	1,312	1,312	34.84%
Fringes Benefits Subtotal:		61,525	64,228	66,004	68,963	68,963	68,963	77,383	77,383	77,383	12.21%
Total Labor:		237,818	243,768	276,409	257,718	257,718	269,211	306,847	306,847	306,847	19.06%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 004 - Executive											
Travel:											
Registration Tuition	52001	175	0	700	1,750	1,750	4,000	2,100	2,100	2,100	20.00%
Automobile Allowance	52002	1,203	383	336	1,000	1,000	600	1,000	1,000	1,000	0.00%
Commercial Travel	52004	0	0	0	1,250	1,250	1,633	1,250	1,250	1,250	0.00%
Meals	52005	12	0	0	500	500	500	500	500	500	0.00%
Lodging	52006	226	129	0	1,750	1,750	2,100	2,250	2,250	2,250	28.57%
Other Travel Exp	52007	7	15	0	0	0	300	0	0	0	0.00%
Travel Subtotal:		1,623	527	1,036	6,250	6,250	9,133	7,100	7,100	7,100	13.60%
Total Travel:		1,623	527	1,036	6,250	6,250	9,133	7,100	7,100	7,100	13.60%
Office:											
Office Supplies	53000	16	13	1,374	500	500	350	500	500	500	0.00%
Printing Supplies	53002	0	31	31	40	40	40	40	40	40	0.00%
Print Duplicate	53003	22	0	438	40	40	40	40	40	40	0.00%
Postage and Box Rent	53004	0	0	17	0	0	0	0	0	0	0.00%
Telephone	53008	373	362	620	700	700	700	840	840	840	20.00%
Print Duplicate	73003	170	236	161	400	400	380	400	400	400	0.00%
Postage and Box Rent	73004	23	35	122	200	200	200	200	200	200	0.00%
Computer Licensing Charge	73006	0	0	0	389	389	389	535	535	535	37.53%
Office Subtotal:		604	677	2,764	2,269	2,269	2,099	2,555	2,555	2,555	12.60%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 004 - Executive											
Operating:											
Subscriptions	53501	412	0	0	250	250	200	250	250	250	0.00%
Membership Dues	53502	462	373	384	650	650	500	2,200	2,200	2,200	238.46%
Food	53520	0	0	0	500	500	250	500	500	500	0.00%
Small Equipment	53522	0	0	268	0	0	0	0	0	0	0.00%
Motor Fuel	53548	0	0	0	0	0	200	0	0	0	0.00%
Spec Service Awards	53566	996	861	1,879	1,400	16,025	16,000	31,444	31,444	31,444	2,146.00%
Small Equipment Technology	53580	0	0	2,225	2,000	2,000	1,500	500	500	500	-75.00%
Operating Subtotal:		1,870	1,234	4,756	4,800	19,425	18,650	34,894	34,894	34,894	626.96%
Repairs & Maint:											
Technology Repair and Maintain	74029	66	66	66	66	66	66	116	116	116	75.76%
Repairs & Maint Subtotal:		66	66	66	66	66	66	116	116	116	75.76%
Insurance Expenses:											
Prop Liab Insurance	76000	456	480	672	845	845	845	896	896	896	6.04%
Insurance Expenses Subtotal:		456	480	672	845	845	845	896	896	896	6.04%
Total Other Operating:		2,996	2,457	8,258	7,980	22,605	21,660	38,461	38,461	38,461	381.97%
Expense Total:		242,437	246,752	285,703	271,948	286,573	300,004	352,408	352,408	352,408	29.59%
Executive Net/(Levy):		(236,437)	(240,752)	(279,703)	(265,948)	(280,573)	(294,004)	(345,408)	(345,408)	(345,408)	29.88%

CORPORATION COUNSEL

General Fund – Department: 010
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Mary Anne Mueller
LOCATION: Winnebago County Corporation Counsel
County Administration Building
112 Otter Avenue, Third Floor
Oshkosh, WI 54901

TELEPHONE: (920) 236-4750
(920) 236-4753

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

LEGAL COUNSEL: Serves as legal counsel to all Winnebago County Departments, Committees, Commissions, Boards, the Winnebago County Board of Supervisors, and the Winnebago County Executive. Represents Winnebago County in civil litigation in the Circuit and Supreme Courts, in state administrative hearings, and in labor matters.

CHILDREN IN NEED OF PROTECTION OR SERVICES: Prosecutes child neglect and abuse, and guardianship, matters under Chapter 48 (Children's Code), Wisconsin Statutes. Handles all appellate work, license revocation, and denial proceedings. Addresses Fair Hearing questions and provides representation.

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. Handles all appellate work.

GUARDIANSHIP & PROTECTIVE PLACEMENT ACTIONS: Represents Winnebago County Department of Human Services in actions brought on behalf of individuals for guardianship and protective placements under Chapters 54 and 55, Wisconsin Statutes. Handles all appellate work.

MENTAL HEALTH COMMITMENTS: Represents Winnebago County in all actions brought in connection with the commitment of individuals suffering with mental health issues under Chapter 51, Wisconsin Statutes. Handles all appellate work.

980 PLACEMENTS: Represents Winnebago County in identifying appropriate Winnebago County residential options while a person is on supervised release.

IN-REM TAX FORECLOSURES: Represents Winnebago County in In-Rem Tax Foreclosure Proceedings.

ORDERS TO SHOW CAUSE: Represents Winnebago County in collection of Delinquent Supervisory Fees.

ZONING VIOLATIONS: Represents Winnebago County in prosecuting Zoning Violations.

CIVIL FORFEITURES: Represents Winnebago County in recovering monies confiscated based on illegal activities.

CORPORATION COUNSEL

General Fund –Department: 010
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Mary Anne Mueller
LOCATION: Winnebago County Corporation Counsel
112 Otter Avenue, Third Floor
Oshkosh, WI 54901

TELEPHONE: (920) 236-4750
(920) 236-4753

2022 ACCOMPLISHMENTS:

The provision of effective legal counsel and representation to all Winnebago County Departments (27), Committees, Commissions, Boards, the Winnebago County Board, and the Winnebago County Executive. During the first half of 2022, the Winnebago County Office of Corporation Counsel successfully orchestrated a physical move of the entire office from the Orrin King building to the County Administration Building, launched an intensive training program for Winnebago County Board Supervisors to include a workshop, an in-depth orientation and outside guest speakers addressing roles and responsibilities of the Board and the County Executive. The Winnebago County Office of Corporation Counsel continued in its efforts to complete a recodification of the existing Winnebago County General Code and continued in its efforts to comply with Wisconsin's statutory mandate to locate housing for 980 serious sex offenders. As of June 8, 2022, Corporation Counsel received and reviewed the following types of cases. This is in addition to the office's current case load coupled with additional cases handled by independent contractors.

Guardianships	59
Guardianships and Protective Placements/Services	14
Juvenile Guardianships	13
Children in Need of Protection or Services	21
Termination of Parental Rights	11
Mental Health Commitments	188
Mental Health Juvenile Commitments	8
980 Placements	2
Zoning Violations	2
Order to Show Causes	2
Civil Forfeitures	2
Foreclosures	6

2023 GOALS & OBJECTIVES:

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

CORPORATION COUNSEL

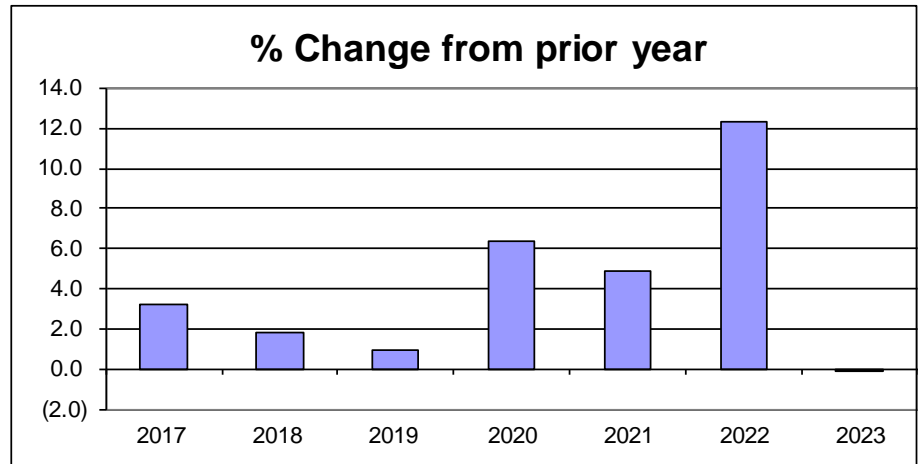
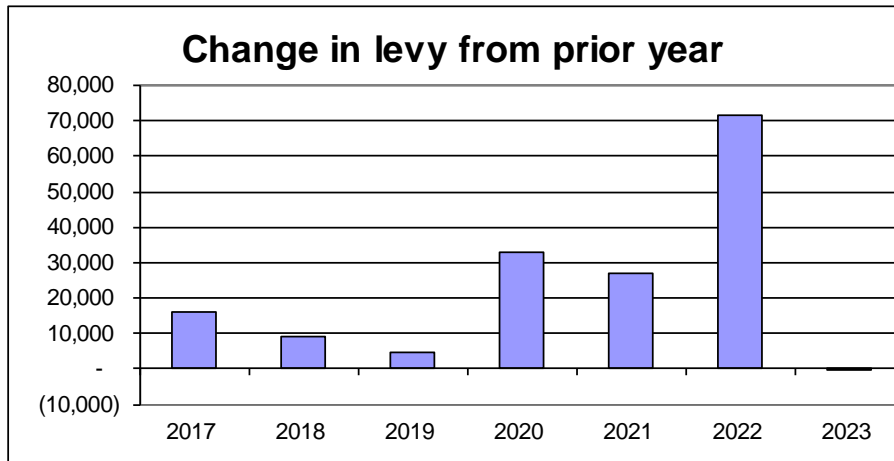
2023 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

There is no change to the staffing table for 2023. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The 2023 tax levy is \$652,391, a decrease of \$89.00 or 0.01% under 2022. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2022 ADOPTED - Corporation Counsel

Account	Amount	Description
Significant changes from 2022		
Tax Levy 2022	\$ 652,480	
Revenue Changes - impact on levy:		
Cost Share Municipalities	(7,000)	This account is where the Cost of Proceedings reimbursements are recorded for revenue for all of the Mental Commitment cases that Corporation Counsel handles in their office. The attorney and paralegal rates are being increased in the 2022-2023 filings in order to be in line with current attorney and paralegal rates across the State of Wisconsin.
Legal Services	(5,000)	This is interfund revenue for legal services provided for the Solid Waste Department, additional revenue was requested for the additional services provided.
Expense Changes - impact on levy:		
Health Insurance	(15,180)	After the 2022 budget process, one Administrative Associate was promoted to a Paralegal position, who held family coverage. The Administrative Associate was hired and only opted for employee single coverage.
Other small changes	27,091	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2023	\$ 652,391	

Expense Account	Amount	Description
Computer Software	49,401	Increase to purchase office management software in 2023, which will use unassigned general fund balance.
Legal Services	20,000	Increase for additional attorney assistance for coverage for staff attorneys during appellate litigation, special long term projects like recodification and office automation, vacation time and sick time, which will use general fund undesignated fund balance.
Unassigned General Fund Balance Applied 2023	\$ 69,401	

Financial Summary Corporation Counsel

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	8,685	101,750	99,400	99,400	107,350
Labor	313,200	685,723	685,723	685,723	695,178
Travel	339	3,400	4,475	4,475	3,775
Capital	-	-	-	-	-
Other Expenditures	33,080	79,722	61,682	80,932	130,189
Total Expenditures	346,619	768,845	751,880	771,130	829,142
Levy Before Fund Balance Adjustment			652,480		721,792
Unassigned General Fund Balance Applied			-		(69,401)
Net Levy After Fund Balance Adjustment			652,480		652,391

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 010 - Corporation Counsel											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	0	9,077	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		0	9,077	0	0	0	0	0	0	0	0.00%
Public Services:											
Other Fees	45002	5,404	9,384	6,351	9,000	9,000	3,000	5,000	5,000	5,000	-44.44%
Service Fees	45074	100	0	145	400	400	0	350	350	350	-12.50%
Public Services Subtotal:		5,504	9,384	6,496	9,400	9,400	3,000	5,350	5,350	5,350	-43.09%
Intergov Services:											
Cost Share Municipalities	43016	59,307	34,371	130,846	75,000	75,000	83,750	82,000	82,000	82,000	9.33%
Intergov Services Subtotal:		59,307	34,371	130,846	75,000	75,000	83,750	82,000	82,000	82,000	9.33%
Interfund Revenue:											
Legal Services	65086	14,508	14,508	15,000	15,000	15,000	15,000	20,000	20,000	20,000	33.33%
Interfund Revenue Subtotal:		14,508	14,508	15,000	15,000	15,000	15,000	20,000	20,000	20,000	33.33%
Total Operating Revenue:		79,319	67,340	152,342	99,400	99,400	101,750	107,350	107,350	107,350	8.00%
Revenue Total:		79,319	67,340	152,342	99,400	99,400	101,750	107,350	107,350	107,350	8.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 010 - Corporation Counsel											
Expense											
Wages:											
Regular Pay	51100	324,837	431,893	453,255	467,856	467,856	467,856	488,628	488,628	488,628	4.44%
Overtime	51105	23,789	3,309	2,844	7,500	7,500	7,500	7,500	7,500	7,500	0.00%
Wages Subtotal:		348,626	435,203	456,100	475,356	475,356	475,356	496,128	496,128	496,128	4.37%
Fringes Benefits:											
FICA Medicare	51200	25,817	31,697	33,570	36,365	36,365	36,365	37,955	37,955	37,955	4.37%
Health Insurance	51201	55,323	93,378	90,607	131,871	131,871	131,871	116,691	116,691	116,691	-11.51%
Dental Insurance	51202	4,030	5,693	5,610	7,609	7,609	7,609	6,870	6,870	6,870	-9.71%
Workers Compensation	51203	361	246	552	315	315	315	362	362	362	14.92%
WI Retirement	51206	22,827	28,534	29,292	30,898	30,898	30,898	33,736	33,736	33,736	9.19%
Fringe Benefits Other	51207	2,365	2,940	3,006	3,309	3,309	3,309	3,436	3,436	3,436	3.84%
Fringes Benefits Subtotal:		110,723	162,489	162,638	210,367	210,367	210,367	199,050	199,050	199,050	-5.38%
Total Labor:		459,349	597,692	618,737	685,723	685,723	685,723	695,178	695,178	695,178	1.38%
Travel:											
Registration Tuition	52001	294	318	290	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Automobile Allowance	52002	628	321	595	2,550	2,550	1,500	1,500	1,500	1,500	-41.18%
Meals	52005	41	61	119	250	250	250	300	300	300	20.00%
Lodging	52006	314	82	869	500	500	500	750	750	750	50.00%
Other Travel Exp	52007	0	51	0	100	100	50	75	75	75	-25.00%
Taxable Benefit	52008	35	55	0	75	75	100	150	150	150	100.00%
Travel Subtotal:		1,312	889	1,873	4,475	4,475	3,400	3,775	3,775	3,775	-15.64%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 010 - Corporation Counsel											
Total Travel:		1,312	889	1,873	4,475	4,475	3,400	3,775	3,775	3,775	-15.64%
Office:											
Office Supplies	53000	1,111	1,738	1,999	2,500	2,500	2,000	2,500	2,500	2,500	0.00%
Stationery and Forms	53001	0	625	717	800	800	400	600	600	600	-25.00%
Printing Supplies	53002	1,880	1,723	2,158	2,200	2,200	2,200	2,200	2,200	2,200	0.00%
Postage and Box Rent	53004	260	226	372	300	300	300	300	300	300	0.00%
Computer Supplies	53005	35	332	0	100	100	100	100	100	100	0.00%
Computer Software	53006	0	0	0	400	400	586	450	49,851	49,851	12,362.75%
Telephone	53008	1,002	999	1,118	1,250	1,250	1,250	1,250	1,250	1,250	0.00%
Print Duplicate	73003	10,246	9,804	11,382	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
Postage and Box Rent	73004	2,626	2,289	2,019	3,000	3,000	2,000	2,000	2,000	2,000	-33.33%
Computer Licensing Charge	73006	0	0	0	1,361	1,361	1,365	1,361	1,361	1,361	0.00%
Office Subtotal:		17,160	17,736	19,765	21,911	21,911	20,201	20,761	70,162	70,162	220.21%
Operating:											
Subscriptions	53501	315	323	3,012	4,000	4,000	4,000	4,400	4,400	4,400	10.00%
Membership Dues	53502	1,255	1,725	1,626	1,850	1,850	1,850	1,850	1,850	1,850	0.00%
Publish Legal Notices	53503	0	0	49	200	200	200	200	200	200	0.00%
Food	53520	71	14	0	50	50	50	50	50	50	0.00%
Small Equipment	53522	9,867	12	6,828	2,000	2,000	2,000	1,500	1,500	1,500	-25.00%
Legal Fees	53530	2,391	516	1,376	2,500	2,500	2,000	1,500	1,500	1,500	-40.00%
Other Operating Supplies	53533	0	285	0	0	0	0	0	0	0	0.00%
Witness Expense	53535	0	0	0	500	500	500	1,000	1,000	1,000	100.00%
Operating Licenses Fees	53553	20	40	100	0	0	0	50	50	50	100.00%
Small Equipment Technology	53580	3,918	9,160	0	0	0	0	0	0	0	0.00%
Legal Fees	73041	0	165	199	0	0	0	0	0	0	0.00%
Operating Subtotal:		17,837	12,239	13,190	11,100	11,100	10,600	10,550	10,550	10,550	-4.95%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 010 - Corporation Counsel											
Repairs & Maint:											
Maintenance Equipment	54022	86	129	0	0	0	0	0	0	0	0.00%
Technology Repair and Maintain	74029	198	264	264	297	297	297	297	297	297	0.00%
Repairs & Maint Subtotal:		284	393	264	297	297	297	297	297	297	0.00%
Contractual Services:											
Legal Services	55001	68,948	0	2,557	25,000	44,250	44,250	24,690	44,690	44,690	78.76%
Transcription Services	55009	267	1,017	1,195	1,000	1,000	2,000	2,000	2,000	2,000	100.00%
Professional Service	55014	0	151	0	0	0	0	0	0	0	0.00%
Other Contract Serv	55030	195	39	65	200	200	200	200	200	200	0.00%
Contractual Services Subtotal:		69,410	1,207	3,816	26,200	45,450	46,450	26,890	46,890	46,890	78.97%
Insurance Expenses:											
Prop Liab Insurance	56000	30	60	0	0	0	0	0	0	0	0.00%
Prop Liab Insurance	76000	1,044	1,080	1,572	2,174	2,174	2,174	2,290	2,290	2,290	5.34%
Insurance Expenses Subtotal:		1,074	1,140	1,572	2,174	2,174	2,174	2,290	2,290	2,290	5.34%
Total Other Operating:		105,765	32,715	38,607	61,682	80,932	79,722	60,788	130,189	130,189	111.06%
Expense Total:		566,426	631,295	659,217	751,880	771,130	768,845	759,741	829,142	829,142	10.28%
Corporation Counsel Net/(Levy):		(487,107)	(563,955)	(506,875)	(652,480)	(671,730)	(667,095)	(652,391)	(721,792)	(721,792)	10.62%
General Fund Balance Applied:		0	0	0	0	0	0	0	69,401	69,401	100.00%
Corporation Counsel Net/(Levy):		(487,107)	(563,955)	(506,875)	(652,480)	(671,730)	(667,095)	(652,391)	(652,391)	(652,391)	-0.01%

COUNTY CLERK

General Fund – Departments: 006-008
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Susan T. Ertmer
LOCATION: Winnebago County Clerk
County Administration Building
112 Otter Avenue, First Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3430

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. Receives summons and notices of claims on behalf of Winnebago County and processes them accordingly.

ELECTIONS Acts as Chief Election Official for Winnebago County. Provides election information, election materials and ballots for the county's municipal clerks. Holds informational meetings on election procedures. Coordinates election programming between municipal clerks and voting equipment vendor. Insures each election's data base is correct and then prepares memory devices for all voting equipment in the county. 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 Wisconsin Elections Commission. Provides candidates and the public with election-related information. Maintains election and financial records of candidates and election committees. Sets up elections in the state's WisVote program.

DOG LICENSE FUND Distributes dog licenses to all municipalities in the county. 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

General Fund – Departments: 006-008

2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Susan T. Ertmer
LOCATION: Winnebago County Clerk
County Administration Building
112 Otter Avenue, First Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3430

2022 ACCOMPLISHMENTS:

1. Prepared for and conducted the Spring Elections and Fall Primary and Gubernatorial Elections
2. Assisted with the installation and training of the newly elected Winnebago County Board of Supervisors
3. Completed the purchase and installation of a new election server; coordinated the corresponding upgrade to the county's municipalities' voting equipment
4. Assisted with the upgrade and implementation of the new "OpenMeeting" voting system that used in the county board room.
5. Implemented additional committee, board and commission meeting procedures as directed by new county board rules.
6. Will issue approximately 400 Wisconsin work permits and 1,000 Wisconsin marriage licenses in 2022.

2023 GOALS & OBJECTIVES:

1. Prepare for and conduct the Spring elections.
2. Transition to new leadership in the department.
3. Begin using the IMS imaging program.
4. Properly dispose of election materials as they come off of the state/federal retention schedule.
5. Continue to improve on election procedures and other functions of the office.

COUNTY CLERK

2023 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

There is no change to the staffing table for 2023. The Table of Organization of Classified Positions can be found in the Overview section.

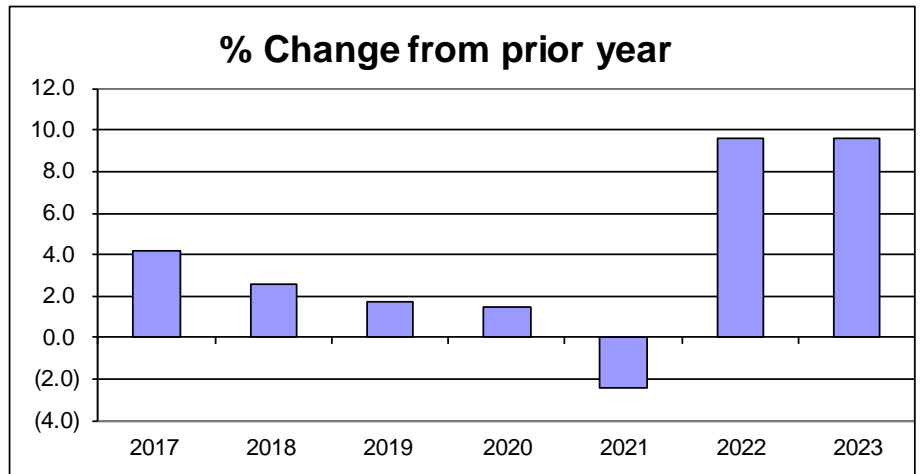
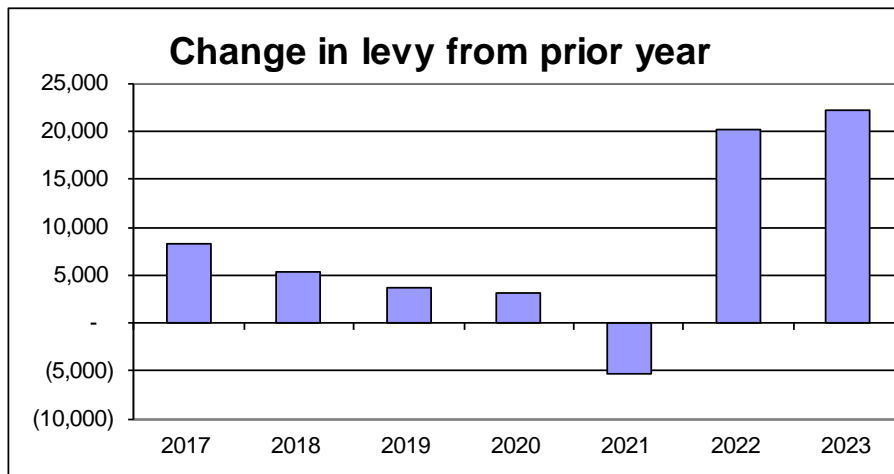
COUNTY LEVY:

County Clerk is split into two sections, one for Clerk and one for Elections. This is being done because the Elections section will go up or down depending on how many and the types of elections are handled in the year. If the two sections were combined the results for the department would be difficult to compare between years.

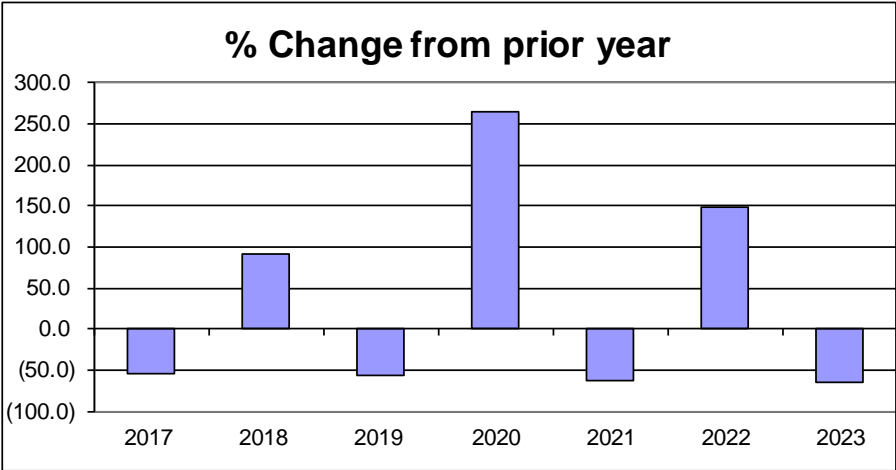
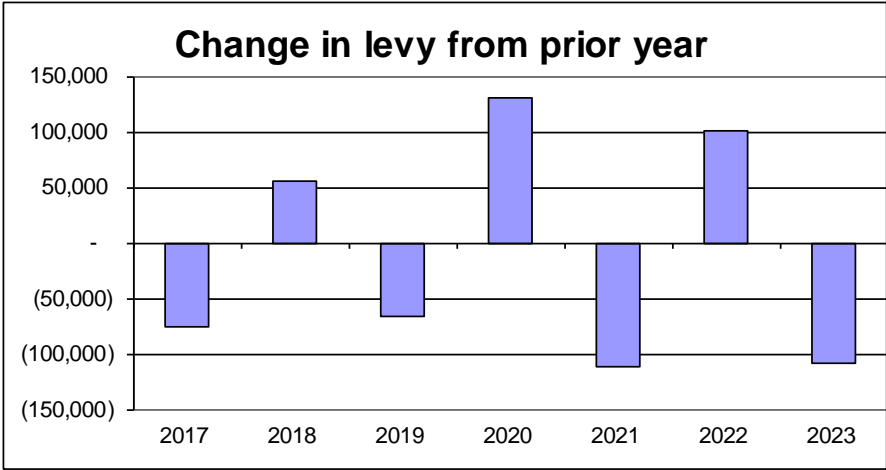
The tax levy for Clerk for 2023 is \$254,448, an increase of \$23,129 or 10.00% over 2022. A schedule of significant changes follows.

The tax levy for Elections for 2023 is \$60,151, a decrease of \$108,223 or 64.28% under 2022. The decrease is based on having only two elections in 2023, while four elections were held in 2022. A schedule of significant changes follows.

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



This graph shows the County Clerk election data:



SIGNIFICANT CHANGES FROM 2022 ADOPTED - County Clerk & Elections

Account	Amount			Description
Significant changes from 2022	Clerk	Elections	Dog Licenses	
Tax Levy 2022	\$ 231,319	\$ 168,374	\$ -	
Revenue Changes - impact on levy:				
Other Fees	-	(12,000)	-	Increase based on election costs being for municipalities and will be billed to each municipality.
Expense Changes - impact on levy:				
Health Insurance	15,180	-	-	Increase based on an anticipated retirement that will be budgeted at a family insurance plan rate in 2023.
Capital - Equipment Technology	-	(5,000)	-	In 2022, \$5,000 was budgeted to replace election computer server. No equipment needs in 2023.
Print Duplicate	-	(51,500)	-	Decrease due to two elections in 2023, in 2022 there were four elections.
Publish Legal Notices	-	(7,000)	-	Decrease due to two elections in 2023, in 2022 there were four elections.
Data Processing	-	(20,000)	-	Decrease due to two elections in 2023, in 2022 there were four elections.
Other small changes	7,949	(12,723)	-	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2023	\$ 254,448	\$ 60,151	\$ -	

Financial Summary County Clerk

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	20,421	45,150	47,400	47,400	49,650
Labor	136,154	267,619	266,244	266,244	291,852
Travel	853	1,330	1,255	1,255	1,300
Capital	-	-	-	-	-
Other Expenditures	5,911	11,420	11,220	11,220	10,946
Total Expenditures	142,918	280,369	278,719	278,719	304,098
Levy			231,319		254,448

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 006 - Clerk											
Revenue											
Licenses:											
Marriage Licenses	44000	37,120	31,800	36,360	42,000	42,000	42,000	45,000	45,000	45,000	7.14%
Marriage License Waiver	44001	2,675	2,200	2,425	3,900	3,900	2,000	3,000	3,000	3,000	-23.08%
Work Permits	44004	490	180	758	800	800	1,000	1,500	1,500	1,500	87.50%
Domestic Partnership	44011	70	0	70	0	0	0	0	0	0	0.00%
Licenses Subtotal:		40,355	34,180	39,613	46,700	46,700	45,000	49,500	49,500	49,500	6.00%
Public Services:											
Other Fees	45002	78	12	33	150	150	150	150	150	150	0.00%
Forms Copies Etc	45003	112	155	100	500	500	0	0	0	0	-100.00%
Telephone	45009	4	2	4	25	25	0	0	0	0	-100.00%
Mail Service Revenue	45015	1	16	3	25	25	0	0	0	0	-100.00%
Public Services Subtotal:		196	185	140	700	700	150	150	150	150	-78.57%
Total Operating Revenue:		40,551	34,365	39,752	47,400	47,400	45,150	49,650	49,650	49,650	4.75%
Misc Revenues:											
Material Sales	48105	85	53	10	0	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		85	53	10	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		85	53	10	0	0	0	0	0	0	0.00%
Revenue Total:		40,636	34,417	39,762	47,400	47,400	45,150	49,650	49,650	49,650	4.75%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 006 - Clerk											
Expense											
Wages:											
Regular Pay	51100	174,170	178,291	185,308	188,742	188,742	188,742	194,548	194,548	194,548	3.08%
Overtime	51105	194	1,333	685	500	500	1,000	1,000	1,000	1,000	100.00%
Comp Time	51108	0	0	1,686	0	0	875	900	900	900	100.00%
Wages Subtotal:		174,364	179,624	187,679	189,242	189,242	190,617	196,448	196,448	196,448	3.81%
Fringes Benefits:											
FICA Medicare	51200	12,802	12,896	13,468	14,477	14,477	14,477	15,029	15,029	15,029	3.81%
Health Insurance	51201	41,111	43,278	44,465	46,694	46,694	46,694	50,991	61,874	61,874	32.51%
Dental Insurance	51202	2,522	2,522	2,595	3,066	3,066	3,066	3,435	3,435	3,435	12.04%
Workers Compensation	51203	182	104	229	126	126	126	143	143	143	13.49%
WI Retirement	51206	10,349	11,056	12,089	11,122	11,122	11,122	13,358	13,358	13,358	20.10%
Fringe Benefits Other	51207	1,436	1,491	1,536	1,517	1,517	1,517	1,565	1,565	1,565	3.16%
Fringes Benefits Subtotal:		68,402	71,348	74,382	77,002	77,002	77,002	84,521	95,404	95,404	23.90%
Total Labor:		242,766	250,972	262,061	266,244	266,244	267,619	280,969	291,852	291,852	9.62%
Travel:											
Registration Tuition	52001	200	0	125	125	125	200	0	250	250	100.00%
Automobile Allowance	52002	1,069	0	254	350	350	350	0	350	350	0.00%
Meals	52005	103	0	24	100	100	100	0	100	100	0.00%
Lodging	52006	650	218	431	600	600	600	0	600	600	0.00%
Other Travel Exp	52007	68	40	7	60	60	60	0	0	0	-100.00%
Taxable Benefit	52008	32	0	0	20	20	20	0	0	0	-100.00%
Travel Subtotal:		2,121	258	842	1,255	1,255	1,330	0	1,300	1,300	3.59%
Total Travel:		2,121	258	842	1,255	1,255	1,330	0	1,300	1,300	3.59%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 006 - Clerk											
Capital Outlay:											
Equipment Technology	58003	7,500	0	0	0	0	0	0	0	0	0.00%
Equipment	58004	0	1,688	0	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		7,500	1,688	0	0	0	0	0	0	0	0.00%
Total Capital:		7,500	1,688	0	0	0	0	0	0	0	0.00%
Office:											
Office Supplies	53000	647	1,054	1,338	1,000	1,000	1,000	0	1,000	1,000	0.00%
Stationery and Forms	53001	79	0	0	50	50	50	0	50	50	0.00%
Printing Supplies	53002	572	258	353	100	100	200	0	100	100	0.00%
Print Duplicate	53003	0	0	81	0	0	0	0	0	0	0.00%
Postage and Box Rent	53004	0	8	31	0	0	0	0	0	0	0.00%
Computer Software	53006	0	0	0	0	0	0	0	150	150	100.00%
Telephone	53008	3,793	1,907	1,108	1,100	1,100	1,100	0	1,100	1,100	0.00%
Print Duplicate	73003	2,808	2,948	3,204	3,400	3,400	3,400	0	3,400	3,400	0.00%
Postage and Box Rent	73004	752	421	912	600	600	600	0	600	600	0.00%
Computer Licensing Charge	73006	0	0	0	1,758	1,758	1,758	0	1,217	1,217	-30.77%
Office Subtotal:		8,651	6,596	7,026	8,008	8,008	8,108	0	7,617	7,617	-4.88%
Operating:											
Subscriptions	53501	0	44	182	200	200	200	0	200	200	0.00%
Membership Dues	53502	125	125	125	125	125	125	0	125	125	0.00%
Food	53520	0	0	29	0	0	0	0	0	0	0.00%
Small Equipment	53522	0	0	0	500	500	500	0	500	500	0.00%
Other Operating Supplies	53533	18	56	15	0	0	0	0	0	0	0.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 006 - Clerk											
Interpreter Fees	53537	120	120	0	200	200	200	0	200	200	0.00%
Operating Licenses Fees	53553	90	20	0	0	0	40	0	0	0	0.00%
Small Equipment Technology	53580	0	344	0	0	0	0	0	0	0	0.00%
Operating Subtotal:		353	709	351	1,025	1,025	1,065	0	1,025	1,025	0.00%
Repairs & Maint:											
Technology Repair and Maintain	74029	429	462	462	462	462	462	0	462	462	0.00%
Repairs & Maint Subtotal:		429	462	462	462	462	462	0	462	462	0.00%
Contractual Services:											
Data Processing	55013	0	1,125	0	0	0	0	0	0	0	0.00%
Professional Service	55014	0	0	179	0	0	0	0	0	0	0.00%
Contractual Services Subtotal:		0	1,125	179	0	0	0	0	0	0	0.00%
Insurance Expenses:											
Prop Liab Insurance	56000	0	30	0	0	0	60	0	0	0	0.00%
Prop Liab Insurance	76000	684	708	1,020	1,725	1,725	1,725	0	1,842	1,842	6.78%
Insurance Expenses Subtotal:		684	738	1,020	1,725	1,725	1,785	0	1,842	1,842	6.78%
Total Other Operating:		10,117	9,630	9,038	11,220	11,220	11,420	0	10,946	10,946	-2.44%
Expense Total:		262,504	262,547	271,941	278,719	278,719	280,369	280,969	304,098	304,098	9.11%
Clerk Net/(Levy):		(221,868)	(228,130)	(232,179)	(231,319)	(231,319)	(235,219)	(231,319)	(254,448)	(254,448)	10.00%

Financial Summary Elections

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	36,729	38,680	30,680	30,680	40,010
Labor	430	2,000	2,000	2,000	500
Travel	209	500	500	500	250
Capital	-	5,000	5,000	5,000	-
Other Expenditures	62,991	190,214	191,554	191,554	99,411
Total Expenditures	63,630	197,714	199,054	199,054	100,161
Levy			168,374		60,151

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 007 - Elections											
Revenue											
Intergov Rev:											
Other Grantor Agencies	42019	0	32,863	22,363	10,680	10,680	10,680	8,010	8,010	8,010	-25.00%
Intergov Rev Subtotal:		0	32,863	22,363	10,680	10,680	10,680	8,010	8,010	8,010	-25.00%
Public Services:											
Forms Copies Etc	45003	0	0	354	0	0	0	0	0	0	0.00%
Mail Service Revenue	45015	0	0	14	0	0	0	0	0	0	0.00%
Public Services Subtotal:		0	0	368	0	0	0	0	0	0	0.00%
Intergov Services:											
Other Fees	43001	32,986	18,990	27,758	20,000	20,000	28,000	32,000	32,000	32,000	60.00%
Intergov Services Subtotal:		32,986	18,990	27,758	20,000	20,000	28,000	32,000	32,000	32,000	60.00%
Total Operating Revenue:		32,986	51,853	50,490	30,680	30,680	38,680	40,010	40,010	40,010	30.41%
Revenue Total:		32,986	51,853	50,490	30,680	30,680	38,680	40,010	40,010	40,010	30.41%
Expense											
Wages:											
Other Per Diem	51107	180	930	540	2,000	2,000	2,000	500	500	500	-75.00%
Wages Subtotal:		180	930	540	2,000	2,000	2,000	500	500	500	-75.00%
Total Labor:		180	930	540	2,000	2,000	2,000	500	500	500	-75.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 007 - Elections											
Travel:											
Automobile Allowance	52002	126	561	424	500	500	500	250	250	250	-50.00%
Meals	52005	0	78	77	0	0	0	0	0	0	0.00%
Lodging	52006	0	204	0	0	0	0	0	0	0	0.00%
Other Travel Exp	52007	0	36	5	0	0	0	0	0	0	0.00%
Taxable Benefit	52008	13	10	0	0	0	0	0	0	0	0.00%
Travel Subtotal:		139	889	507	500	500	500	250	250	250	-50.00%
Total Travel:		139	889	507	500	500	500	250	250	250	-50.00%
Capital Outlay:											
Equipment Technology	58003	0	0	0	5,000	5,000	5,000	0	0	0	-100.00%
Equipment	58004	0	17,745	0	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		0	17,745	0	5,000	5,000	5,000	0	0	0	-100.00%
Total Capital:		0	17,745	0	5,000	5,000	5,000	0	0	0	-100.00%
Office:											
Office Supplies	53000	345	2,008	30	1,000	1,000	2,000	750	750	750	-25.00%
Stationery and Forms	53001	0	561	222	500	500	1,500	250	250	250	-50.00%
Print Duplicate	53003	21,583	106,883	36,536	100,000	100,000	100,000	48,500	48,500	48,500	-51.50%
Postage and Box Rent	53004	0	127	14	0	0	0	0	0	0	0.00%
Telephone	53008	0	6,075	2,138	3,200	3,200	3,200	1,600	1,600	1,600	-50.00%
Office Subtotal:		21,928	115,653	38,940	104,700	104,700	106,700	51,100	51,100	51,100	-51.19%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 007 - Elections											
Operating:											
Subscriptions	53501	0	3,570	10,680	10,680	10,680	10,680	8,010	8,010	8,010	-25.00%
Publish Legal Notices	53503	4,365	10,555	4,026	12,000	12,000	12,000	5,000	5,000	5,000	-58.33%
Food	53520	31	426	42	500	500	500	250	250	250	-50.00%
Small Equipment	53522	0	0	0	400	400	400	0	0	0	-100.00%
Other Operating Supplies	53533	1	513	0	0	0	500	500	500	500	100.00%
Operating Licenses Fees	53553	14,134	13,899	13,899	13,899	13,899	13,899	14,316	14,316	14,316	3.00%
Small Equipment Technology	53580	665	11,547	11,683	4,750	4,750	2,700	0	0	0	-100.00%
Operating Subtotal:		19,196	40,510	40,331	42,229	42,229	40,679	28,076	28,076	28,076	-33.51%
Repairs & Maint:											
Equipment Repairs	54029	0	235	235	235	235	235	235	235	235	0.00%
Repairs & Maint Subtotal:		0	235	235	235	235	235	235	235	235	0.00%
Contractual Services:											
Data Processing	55013	18,613	32,286	18,542	40,000	40,000	40,000	20,000	20,000	20,000	-50.00%
Other Contract Serv	55030	0	0	0	4,390	4,390	2,600	0	0	0	-100.00%
Contractual Services Subtotal:		18,613	32,286	18,542	44,390	44,390	42,600	20,000	20,000	20,000	-54.94%
Total Other Operating:		59,737	188,685	98,048	191,554	191,554	190,214	99,411	99,411	99,411	-48.10%
Expense Total:		60,055	208,249	99,095	199,054	199,054	197,714	100,161	100,161	100,161	-49.68%
Elections Net/(Levy):		(27,069)	(156,396)	(48,605)	(168,374)	(168,374)	(159,034)	(60,151)	(60,151)	(60,151)	-64.28%

Financial Summary Dog License Fund

Items	2022 7-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	-	2,110	4,400	4,400	6,190
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	4,593	2,110	4,400	4,400	6,190
Total Expenditures	4,593	2,110	4,400	4,400	6,190
Levy			-		-

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 008 - Dog licenses											
Revenue											
Licenses:											
Dog License	44002	7,356	4,404	2,594	4,400	4,400	2,110	6,190	6,190	6,190	40.68%
Licenses Subtotal:		7,356	4,404	2,594	4,400	4,400	2,110	6,190	6,190	6,190	40.68%
Total Operating Revenue:		7,356	4,404	2,594	4,400	4,400	2,110	6,190	6,190	6,190	40.68%
Revenue Total:		7,356	4,404	2,594	4,400	4,400	2,110	6,190	6,190	6,190	40.68%
Expense											
Office:											
Office Supplies	53000	1,119	1,444	0	1,550	1,550	1,557	1,600	1,600	1,600	3.23%
Office Subtotal:		1,119	1,444	0	1,550	1,550	1,557	1,600	1,600	1,600	3.23%
Operating:											
Publish Legal Notices	53503	502	700	340	700	700	553	700	700	700	0.00%
Other Operating Supplies	53533	0	0	1,444	0	0	0	0	0	0	0.00%
Operating Subtotal:		502	700	1,784	700	700	553	700	700	700	0.00%
Contractual Services:											
Other Contract Serv	55030	5,735	2,260	810	2,150	2,150	0	3,890	3,890	3,890	80.93%
Contractual Services Subtotal:		5,735	2,260	810	2,150	2,150	0	3,890	3,890	3,890	80.93%
Total Other Operating:		7,356	4,404	2,594	4,400	4,400	2,110	6,190	6,190	6,190	40.68%
Expense Total:		7,356	4,404	2,594	4,400	4,400	2,110	6,190	6,190	6,190	40.68%
Dog licenses Net/(Levy):		0	0	0	0	0	0	0	0	0	0.00%

COUNTY CLERK
PROGRAM BUDGETS

								TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	2023 ADOPTED	2022 ADOPTED	2021 ADOPTED	2023 OVER 2022	2022 OVER 2021
County Clerk	1006	291,852	1,300	-	10,946	304,098	49,650	254,448	231,319	211,109	10.00	9.57
Elections	1007	500	250	-	99,411	100,161	40,010	60,151	168,374	67,643	(64.28)	148.92
Dog License Fund	1008	-	-	-	6,190	6,190	6,190	-	-	-	-	-
Grand Totals		292,352	1,550	-	116,547	410,449	95,850	314,599	399,693	278,752	(21.29)	43.39

TREASURER

General Fund – Department: 009
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Mary Krueger
LOCATION: Winnebago County Treasurer
County Administration Building
112 Otter Avenue, First Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3420

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

General Fund – Department: 009
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Mary E. Krueger
LOCATION: Winnebago County Treasurer
County Administration Building
112 Otter Avenue, First Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3420

2022 ACCOMPLISHMENTS:

1. Completed an in-depth audit (additions and removals) of the Lottery and Gaming Credit on tax bills. The Lottery and Gaming Credit is a credit on the tax bill for owner occupied properties only.
2. Set up more county departments to accept credit/debit/eCheck payments in their offices.
3. Added the ability to place additional fees on a parcel to show on our website and collection system. These additional fees could be for a returned check, tax foreclosure fees, etc.
4. Attended seminars and continuing education classes. Speakers included the Department of Revenue, State Treasurer, Financial Advisors, Take Root Wisconsin, Wisconsin Help for Homeowners and others that are essential to the duties of the Treasurer's Office.

2023 GOALS & OBJECTIVES:

1. Build our knowledge of various community groups and resources so taxpayers can be referred to the property resources in time of need.
2. Continue to aid municipal treasurers in the tax collection and settlement processes.
3. Continue to look for more efficiencies within Ascent Land Records Suite (tax program) and MUNIS (financial system).
4. Work with state Legislators on tax related issues to assure resolutions are in the best interest of the county.
5. Attend continuing education classes and seminars.

TREASURER

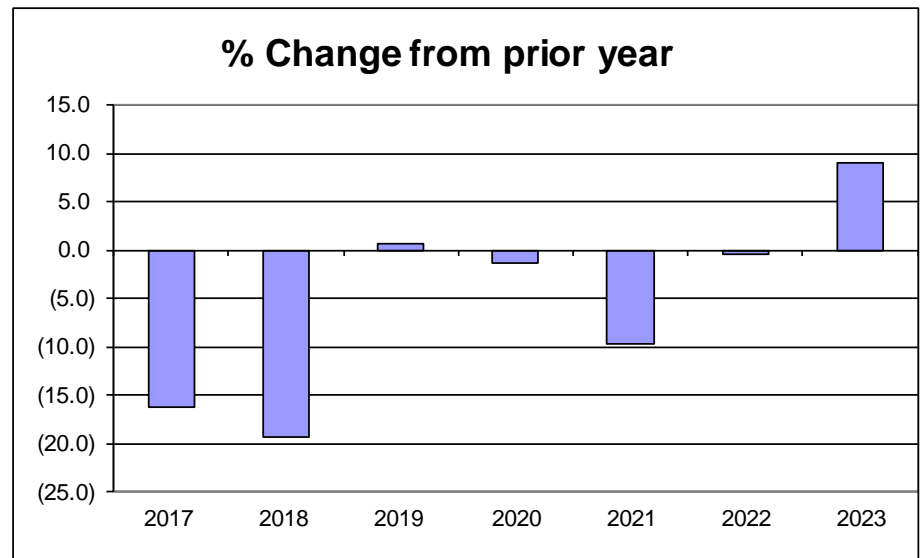
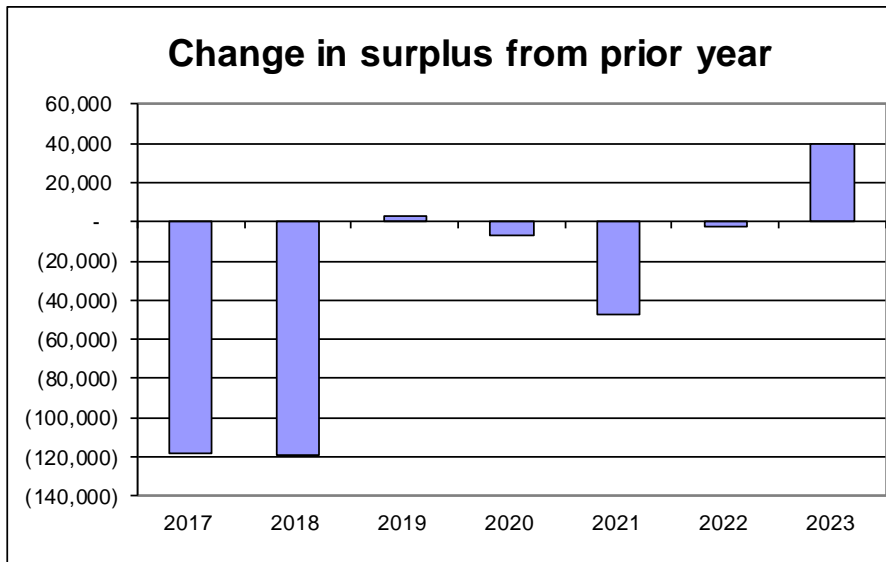
2023 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

There is no change to the staffing table for 2023. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The Treasurer's office has more revenues than expenditures. As such, there is no tax levy for this operation. The excess of revenues over expenditures for 2023 is projected to be \$477,205 an increase of \$37,933 or 8.64% over 2022. This surplus is used to reduce the overall tax levy for the County. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2022 ADOPTED - Treasurer

Account	Amount	Description
Significant changes from 2022		
Tax Levy 2022	\$ (439,272)	
Revenue Changes - impact on levy:		
Other Fees	10,000	When acres are removed from ag assessments, there is a fee per acre. In 2023, it is projected that the number of acres removed is reducing.
Interest on Banking	(76,000)	Increase based on breaking out the interest earned at Associated Bank from the Other Miscellaneous Revenues account. There have been times where the banking fees were higher than the interest earned and they were netted in the past and will be shown separately starting in 2022 and going forward.
Sale of Tax Deeds Gain Loss	30,000	Decrease based on ACT 216 - proceeds from sale of tax deed property now go to the former owner.
Expense Changes - impact on levy:		
Accounting Auditing	12,000	Increase based on budgeting the banking fees in the expense and the interest earned in the revenue line. In 2022, the interest has gone up and we are earning more interest credit than the offsetting banking fees.
Other small changes	(13,933)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2023	\$ (477,205)	

Financial Summary **Treasurer**

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	419,697	913,525	868,050	868,050	920,825
Labor	161,044	324,524	324,524	324,524	331,711
Travel	220	825	1,396	1,396	1,781
Capital	-	-	-	-	-
Other Expenditures	34,785	75,361	102,858	102,858	110,128
Total Expenditures	196,049	400,710	428,778	428,778	443,620
Levy			(439,272)		(477,205)

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 009 - Treasurer											
Revenue											
Taxes:											
Interest on Taxes	41002	901,741	878,657	877,908	775,000	775,000	800,000	800,000	800,000	800,000	3.23%
Taxes Subtotal:		901,741	878,657	877,908	775,000	775,000	800,000	800,000	800,000	800,000	3.23%
Intergov Rev:											
WI Dept of Administration	42002	0	72	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		0	72	0	0	0	0	0	0	0	0.00%
Public Services:											
Other Fees	45002	30,042	20,038	36,834	30,000	30,000	17,500	20,000	20,000	20,000	-33.33%
Forms Copies Etc	45003	22	39	34	50	50	25	25	25	25	-50.00%
Search Notice Fees	45008	9,600	6,000	23,400	20,000	20,000	16,000	16,000	16,000	16,000	-20.00%
Public Services Subtotal:		39,665	26,078	60,268	50,050	50,050	33,525	36,025	36,025	36,025	-28.02%
Interfund Revenue:											
Professional Services	63002	8,400	8,400	9,000	10,000	10,000	10,000	8,000	8,000	8,000	-20.00%
Interfund Revenue Subtotal:		8,400	8,400	9,000	10,000	10,000	10,000	8,000	8,000	8,000	-20.00%
Total Operating Revenue:		949,806	913,207	947,176	835,050	835,050	843,525	844,025	844,025	844,025	1.07%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 009 - Treasurer											
Misc Revenues:											
Interest on Banking	48006	0	0	0	0	0	0	76,000	76,000	76,000	100.00%
Sale Of Tax Deeds Gain Loss	48103	88,259	(18,342)	71,685	30,000	30,000	50,000	0	0	0	-100.00%
Other Miscellaneous Revenues	48109	4,501	1,506	1,040	3,000	3,000	20,000	800	800	800	-73.33%
Misc Revenues Subtotal:		92,760	(16,836)	72,725	33,000	33,000	70,000	76,800	76,800	76,800	132.73%
Total Non-Operating Revenue:		92,760	(16,836)	72,725	33,000	33,000	70,000	76,800	76,800	76,800	132.73%
Revenue Total:		1,042,566	896,371	1,019,902	868,050	868,050	913,525	920,825	920,825	920,825	6.08%
Expense											
Wages:											
Regular Pay	51100	197,826	200,753	208,992	213,454	213,454	213,454	219,117	219,117	219,117	2.65%
Overtime	51105	51	0	0	0	0	0	0	0	0	0.00%
Other Per Diem	51107	184	0	0	0	0	0	0	0	0	0.00%
Wages Subtotal:		198,061	200,753	208,992	213,454	213,454	213,454	219,117	219,117	219,117	2.65%
Fringes Benefits:											
FICA Medicare	51200	14,237	14,162	14,982	16,329	16,329	16,329	16,763	16,763	16,763	2.66%
Health Insurance	51201	62,836	66,969	74,838	74,817	74,817	74,817	74,817	74,817	74,817	0.00%
Dental Insurance	51202	3,262	3,352	4,349	4,348	4,348	4,348	4,348	4,348	4,348	0.00%
Workers Compensation	51203	207	117	256	142	142	142	160	160	160	12.68%
WI Retirement	51206	12,952	13,562	14,107	13,873	13,873	13,873	14,900	14,900	14,900	7.40%
Fringe Benefits Other	51207	1,445	1,552	1,595	1,561	1,561	1,561	1,606	1,606	1,606	2.88%
Fringes Benefits Subtotal:		94,938	99,715	110,127	111,070	111,070	111,070	112,594	112,594	112,594	1.37%
Total Labor:		293,000	300,468	319,119	324,524	324,524	324,524	331,711	331,711	331,711	2.21%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 009 - Treasurer											
Travel:											
Registration Tuition	52001	325	75	125	325	325	250	425	425	425	30.77%
Automobile Allowance	52002	469	95	0	276	276	175	366	366	366	32.61%
Lodging	52006	840	218	96	795	795	400	990	990	990	24.53%
Other Travel Exp	52007	0	30	0	0	0	0	0	0	0	0.00%
Travel Subtotal:		1,634	418	221	1,396	1,396	825	1,781	1,781	1,781	27.58%
Total Travel:		1,634	418	221	1,396	1,396	825	1,781	1,781	1,781	27.58%
Office:											
Office Supplies	53000	429	422	324	500	500	500	500	500	500	0.00%
Stationery and Forms	53001	2,721	2,426	2,689	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
Printing Supplies	53002	625	248	859	750	750	750	800	800	800	6.67%
Postage and Box Rent	53004	2,757	1,596	3,430	4,500	4,500	3,500	3,500	3,500	3,500	-22.22%
Computer Supplies	53005	0	0	45	0	0	103	0	0	0	0.00%
Telephone	53008	531	532	805	600	600	600	600	600	600	0.00%
Print Duplicate	73003	1,911	1,876	1,771	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Postage and Box Rent	73004	10,824	11,271	9,920	11,000	11,000	11,000	11,000	11,000	11,000	0.00%
Computer Licensing Charge	73006	0	0	0	1,217	1,217	1,217	1,217	1,217	1,217	0.00%
Office Subtotal:		19,797	18,370	19,843	23,567	23,567	22,670	22,617	22,617	22,617	-4.03%
Operating:											
Membership Dues	53502	100	100	100	100	100	100	100	100	100	0.00%
Publish Legal Notices	53503	11,983	0	10,250	12,000	12,000	8,000	10,500	12,500	12,500	4.17%
Small Equipment	53522	1,054	0	187	1,600	1,600	1,600	0	0	0	-100.00%
Legal Fees	53530	3	225	165	300	300	200	250	250	250	-16.67%
Tax Deed Expense	53531	44,523	9,566	17,669	15,000	15,000	15,000	15,000	15,000	15,000	0.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 009 - Treasurer											
Operating Licenses Fees	53553	0	40	0	40	40	40	0	0	0	-100.00%
Other Miscellaneous	53568	32	13	32	50	50	50	50	50	50	0.00%
Small Equipment Technology	53580	3,122	72	0	0	0	0	0	0	0	0.00%
Operating Subtotal:		60,818	10,015	28,403	29,090	29,090	24,990	25,900	27,900	27,900	-4.09%
Repairs & Maint:											
Technology Repair and Maintain	74029	429	429	429	429	429	429	396	396	396	-7.69%
Repairs & Maint Subtotal:		429	429	429	429	429	429	396	396	396	-7.69%
Contractual Services:											
Accounting Auditing	55012	(798)	31,096	40,477	40,000	40,000	20,000	52,000	52,000	52,000	30.00%
Professional Service	55014	1,386	924	1,323	1,200	1,200	1,200	1,200	1,200	1,200	0.00%
Abstractor Services	55018	3,120	0	6,145	7,500	7,500	5,000	5,000	5,000	5,000	-33.33%
Other Contract Services	75030	30	60	30	60	60	60	0	0	0	-100.00%
Contractual Services Subtotal:		3,738	32,080	47,975	48,760	48,760	26,260	58,200	58,200	58,200	19.36%
Insurance Expenses:											
Prop Liab Insurance	56000	0	60	0	60	60	60	0	0	0	-100.00%
Prop Liab Insurance	76000	1,560	1,620	2,280	952	952	952	1,015	1,015	1,015	6.62%
Insurance Expenses Subtotal:		1,560	1,680	2,280	1,012	1,012	1,012	1,015	1,015	1,015	0.30%
Total Other Operating:		86,342	62,574	98,931	102,858	102,858	75,361	108,128	108,128	108,128	5.12%
Expense Total:		380,975	363,460	418,271	428,778	428,778	400,710	441,620	443,620	443,620	3.46%
Treasurer Net/(Levy):		661,591	532,911	601,631	439,272	439,272	512,815	479,205	477,205	477,205	8.64%

ADMINISTRATION

General Fund – Department: 011
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Michael J. Collard
LOCATION: Winnebago County Department of Administration
County Administration Building
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3460

MISSION STATEMENT:

The Winnebago County Department of Administration provides efficient and effective internal services to other County departments, overseeing and coordinating all administrative functions.

PROGRAM DESCRIPTION:

FINANCE, HUMAN RESOURCES, AND INFORMATION TECHNOLOGY Provides oversight and coordination function to three internal service departments, coordinating administrative functions County-wide. Provides leadership, high-level analysis, and direction to increase internal services and responsiveness to departments of Finance, Human Resources, and Information Systems in planning and execution of duties. Provides assistance and advice to the County Executive and County Board regarding public policy, budget development, and administrative matters.

CONTRACT AND PROCUREMENT MANAGEMENT Coordinates purchasing of goods and services for all County departments and construction projects. Monitors departments' purchases for compliance with County requirements and provides technical assistance to departments regarding all procurement matters.

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

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

PROPERTY AND LIABILITY INSURANCE Administers the County's property and liability insurance coverages.

ADMINISTRATION

General Fund – Department: 011
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Michael J. Collard
LOCATION: Winnebago County Department of Administration
County Administration Building
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3443

2022 ACCOMPLISHMENTS:

As a newly-created department, accomplishments will be reported next year.

2023 GOALS & OBJECTIVES:

1. Ensure that Finance, Human Resources, and Information Systems departments are properly staffed and aligned to provide the most efficient and effective services to assist other County departments to serve the public.
2. Administer grant programs, in particular the State and Local Fiscal Recovery Funds program under the American Rescue Plan Act ("ARPA") and the Neighborhood Improvement Fund Grant, so that available funding is used in the best interest of the public.
3. Continue with further improvements in the County's annual budgeting process.
4. Improve the County's efforts in strategic planning, including long-term financial planning and appropriate use of fund balances.
5. Expand the County's programs in employee training and development, in order to increase employee engagement and maximize use of employee talents.
6. Assist County departments in moving toward less paper-intensive systems and work flow.

ADMINISTRATION

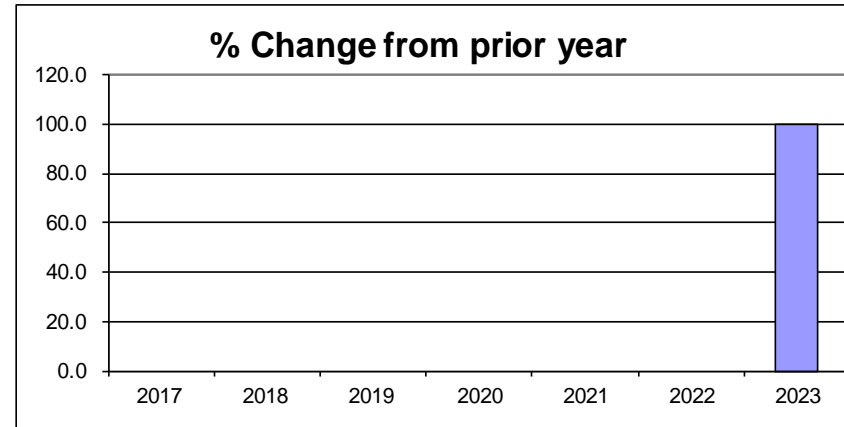
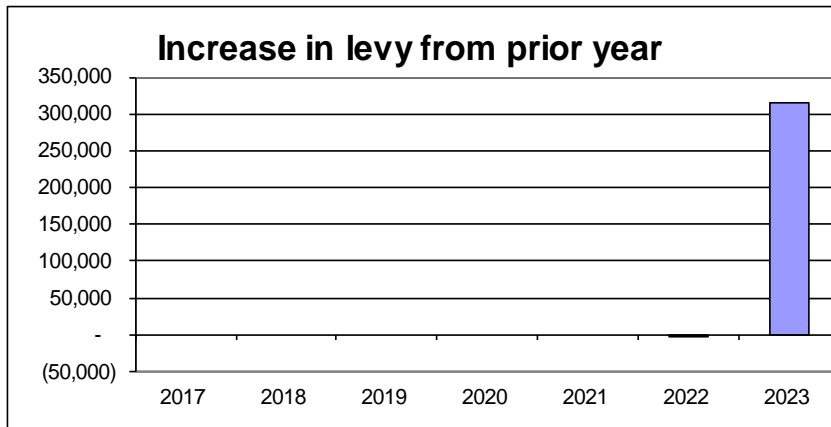
2023 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

This department was created after the 2022 budget was adopted. The changes to the Table of Organization of Classified Positions can be found in the Overview section. After the 2022 budget was adopted, one (1) full-time Department of Administration position was added to the Table of Organization of Classified Positions. one (1) full-time Purchasing Manager position was moved from Finance, one (1) full-time Administrative Associate I position was moved from General Services, and one (1) full-time Risk Manager position was moved from Human Resources to the Department of Administration. For the 2023 budget, one (1) full-time Administrative Associate IV will be added to the Table of Organization of Classified Positions, but will be split between the County Executive's office and the Department of Administration office. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The tax levy for 2023 is \$330,733, there was no tax levy for this department in 2022. No significant changes will be shown for this department as there was no 2022 Adopted Budget to compare it to.



Financial Summary Administration

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	-	-	-	-	8,000
Labor	-	88,150	-	88,208	325,216
Travel	-	-	-	-	4,333
Capital	-	-	-	-	-
Other Expenditures	-	3,000	-	3,000	9,184
Total Expenditures	-	91,150	-	91,208	338,733
Levy			-		330,733

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 011 - Department of Administration											
Revenue											
Interfund Revenue:											
Professional Services	63002	0	0	0	0	0	0	8,000	8,000	8,000	100.00%
Interfund Revenue Subtotal:		0	0	0	0	0	0	8,000	8,000	8,000	100.00%
Total Operating Revenue:											
		0	0	0	0	0	0	8,000	8,000	8,000	100.00%
Revenue Total:											
		0	0	0	0	0	0	8,000	8,000	8,000	100.00%
Expense											
Wages:											
Regular Pay	51100	0	0	0	0	66,086	66,000	248,039	248,039	248,039	100.00%
Wages Subtotal:		0	0	0	0	66,086	66,000	248,039	248,039	248,039	100.00%
Fringes Benefits:											
FICA Medicare	51200	0	0	0	0	0	4,700	18,976	18,976	18,976	100.00%
Health Insurance	51201	0	0	0	0	22,122	12,200	37,475	37,475	37,475	100.00%
Dental Insurance	51202	0	0	0	0	0	0	1,979	1,979	1,979	100.00%
Workers Compensation	51203	0	0	0	0	0	50	180	180	180	100.00%
WI Retirement	51206	0	0	0	0	0	4,000	16,455	16,455	16,455	100.00%
Fringe Benefits Other	51207	0	0	0	0	0	1,200	2,112	2,112	2,112	100.00%
Fringes Benefits Subtotal:		0	0	0	0	22,122	22,150	77,177	77,177	77,177	100.00%
Total Labor:											
		0	0	0	0	88,208	88,150	325,216	325,216	325,216	100.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 011 - Department of Administration											
Travel:											
Registration Tuition	52001	0	0	0	0	0	0	1,580	1,580	1,580	100.00%
Automobile Allowance	52002	0	0	0	0	0	0	375	375	375	100.00%
Commercial Travel	52004	0	0	0	0	0	0	500	500	500	100.00%
Meals	52005	0	0	0	0	0	0	210	210	210	100.00%
Lodging	52006	0	0	0	0	0	0	1,668	1,668	1,668	100.00%
Travel Subtotal:		0	0	0	0	0	0	4,333	4,333	4,333	100.00%
Total Travel:		0	0	0	0	0	0	4,333	4,333	4,333	100.00%
Office:											
Office Supplies	53000	0	0	0	0	0	0	300	300	300	100.00%
Stationery and Forms	53001	0	0	0	0	0	0	100	100	100	100.00%
Computer Software	53006	0	0	0	0	0	0	3,765	3,765	3,765	100.00%
Telephone	53008	0	0	0	0	0	0	300	300	300	100.00%
Print Duplicate	73003	0	0	0	0	0	0	10	10	10	100.00%
Postage and Box Rent	73004	0	0	0	0	0	0	40	40	40	100.00%
Computer Licensing Charge	73006	0	0	0	0	0	0	390	390	390	100.00%
Office Subtotal:		0	0	0	0	0	0	4,905	4,905	4,905	100.00%
Operating:											
Membership Dues	53502	0	0	0	0	0	0	100	100	100	100.00%
Publish Legal Notices	53503	0	0	0	0	0	0	1,700	1,700	1,700	100.00%
Small Equipment Technology	53580	0	0	0	0	3,000	3,000	1,985	1,985	1,985	0.00%
Operating Subtotal:		0	0	0	0	3,000	3,000	3,785	3,785	3,785	100.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 011 - Department of Administration											
Repairs & Maint:											
Technology Repair and Maintain	74029	0	0	0	0	0	0	149	149	149	100.00%
Repairs & Maint Subtotal:		0	0	0	0	0	0	149	149	149	100.00%
Insurance Expenses:											
Prop Liab Insurance	76000	0	0	0	0	0	0	345	345	345	100.00%
Insurance Expenses Subtotal:		0	0	0	0	0	0	345	345	345	100.00%
Total Other Operating:											
		0	0	0	0	3,000	3,000	9,184	9,184	9,184	100.00%
Expense Total:											
		0	0	0	0	91,208	91,150	338,733	338,733	338,733	100.00%
Department of Administration Net/(Levy):											
		0	0	0	0	(91,208)	(91,150)	(330,733)	(330,733)	(330,733)	100.00%

GENERAL SERVICES

General Services Fund: 620
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Michael J. Collard
LOCATION: Winnebago County General Services
Courthouse
415 Jackson Street, Room 56
Oshkosh, Wisconsin 54901

TELEPHONE: (920) 232-3443

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

PRINTING: Provides large volume professional printing 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
2023 BUDGET NARRATIVE**

DEPARTMENT HEAD: Michael J. Collard
LOCATION: Winnebago County General Services
Courthouse
415 Jackson Street, Room 56
Oshkosh, WI 54901

TELEPHONE: (920) 232-3443

2022 ACCOMPLISHMENTS:

1. Provided quality printing services and mail processing services in a cost-efficient manner.

2023 GOALS & OBJECTIVES:

1. Continue to provide quality printing services in accost-efficient manner
2. Continue to work with departments to maximize savings on postage.
3. To go through the Request for Proposal process to select and contract with a courier to provide delivery service to outlying buildings.

GENERAL SERVICES

2023 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section. After the 2022 budget was adopted, one (1) Administrative Associate II position was removed from the Table of Organization of Classified Positions under General Services. This position will now be found under the Department of Administration.

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. We are expecting to run a surplus for 2023 of \$5,572. The surplus for 2022 was budgeted at \$1,073. A schedule of significant changes follows.

SIGNIFICANT CHANGES FROM 2022 ADOPTED - General Services

Significant changes from 2022	Effect on Budget	Effect on Surplus / (Deficit)	Total	
2022 Budgeted Surplus (Deficit)			\$ 1,073	
Significant changes to revenues:				
Account	Incr/(Decr) Revenue			Description
Forms Copies Etc.	13,000	13,000		The 2022 budget was based on 2020 revenue which took a dip due to COVID with not as much printing done with people out of the office. This seems to be rebounding back to normal levels, which accounts for the projected increase.
Photocopy Revenue	(7,000)	(7,000)		Decrease based on printing requests going down every year with more forms and communications being done electronically.
Total revenue changes	6,000			
Significant changes to expenses:				
Account	Incr/(Decr) Expense			Description
Other small changes	1,501	(1,501)		This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	1,501			
2023 Budgeted Surplus (Deficit)			\$ 5,572	

Financial Summary General Services

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	181,702	395,400	378,400	378,400	386,800
Labor	27,911	55,872	56,220	56,220	58,031
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	130,882	312,434	321,107	321,107	323,197
Total Expenditures	158,793	368,306	377,327	377,327	381,228
(Surplus) / Deficit before adjustments			(1,073)		(5,572)
Increase / (Decrease) fund balance			1,073		5,572
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 620 - General Services											
Revenue											
Public Services:											
Offset Revenue	45013	1,613	721	544	800	800	900	600	600	600	-25.00%
Public Services Subtotal:		1,613	721	544	800	800	900	600	600	600	-25.00%
Intergov Services:											
Mail Service Revenue	43003	2,868	1,537	1,968	2,000	2,000	2,100	1,800	1,800	1,800	-10.00%
Intergov Services Subtotal:		2,868	1,537	1,968	2,000	2,000	2,100	1,800	1,800	1,800	-10.00%
Interfund Revenue:											
Forms Copies Etc	65003	215,390	184,526	199,023	185,000	185,000	200,000	198,000	198,000	198,000	7.03%
Photocopy Revenue	65014	33,064	33,641	25,691	30,000	30,000	24,000	23,000	23,000	23,000	-23.33%
Mail Service Revenue	65015	147,593	163,257	160,914	158,000	158,000	165,000	160,000	160,000	160,000	1.27%
DP Services	65085	504	504	504	600	600	600	600	600	600	0.00%
Interfund Revenue Subtotal:		396,551	381,928	386,132	373,600	373,600	389,600	381,600	381,600	381,600	2.14%
Total Operating Revenue:		401,032	384,187	388,644	376,400	376,400	392,600	384,000	384,000	384,000	2.02%
Interest:											
Interest Investments	48000	3,487	3,374	2,716	2,000	2,000	2,800	2,800	2,800	2,800	40.00%
Investment Mark to Market	48002	1,667	2,814	(3,744)	0	0	0	0	0	0	0.00%
Interest Subtotal:		5,154	6,188	(1,028)	2,000	2,000	2,800	2,800	2,800	2,800	40.00%
Total Non-Operating Revenue:		5,154	6,188	(1,028)	2,000	2,000	2,800	2,800	2,800	2,800	40.00%
Revenue Total:		406,187	390,375	387,616	378,400	378,400	395,400	386,800	386,800	386,800	2.22%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 620 - General Services											
Expense											
Wages:											
Regular Pay	51100	38,748	39,886	40,617	41,516	41,516	41,294	42,979	42,979	42,979	3.52%
Wages Subtotal:		38,748	39,886	40,617	41,516	41,516	41,294	42,979	42,979	42,979	3.52%
Fringes Benefits:											
FICA Medicare	51200	2,839	2,920	2,975	3,176	3,176	3,025	3,288	3,288	3,288	3.53%
Health Insurance	51201	7,795	8,221	8,221	8,221	8,221	8,222	8,221	8,221	8,221	0.00%
Dental Insurance	51202	348	348	348	348	348	348	348	348	348	0.00%
Workers Compensation	51203	40	23	50	28	28	28	31	31	31	10.71%
Compensated Absences Expense	51205	(257)	271	(68)	0	0	0	0	0	0	0.00%
WI Retirement	51206	2,535	2,696	2,742	2,699	2,699	2,685	2,923	2,923	2,923	8.30%
Fringe Benefits Other	51207	234	238	244	232	232	270	241	241	241	3.88%
GASB OPEB Adjustment	51214	497	(3,358)	0	0	0	0	0	0	0	0.00%
Fringes Benefits Subtotal:		14,031	11,360	14,512	14,704	14,704	14,578	15,052	15,052	15,052	2.37%
Total Labor:		52,779	51,246	55,129	56,220	56,220	55,872	58,031	58,031	58,031	3.22%
Office:											
Office Supplies	53000	381	231	166	250	250	200	250	250	250	0.00%
Printing Supplies	53002	2,971	2,717	4,059	4,000	4,000	5,400	6,000	6,000	6,000	50.00%
Postage and Box Rent	53004	119,843	131,318	130,767	138,000	138,000	136,230	138,000	138,000	138,000	0.00%
Telephone	53008	77	94	96	150	150	110	150	150	150	0.00%
Computer Licensing Charge	73006	0	0	0	195	195	195	195	195	195	0.00%
Office Subtotal:		123,271	134,360	135,087	142,595	142,595	142,135	144,595	144,595	144,595	1.40%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 620 - General Services											
Operating:											
Small Equipment	53522	0	4,397	0	0	0	0	0	0	0	0.00%
Equipment Rental	53551	150,431	118,595	122,703	130,000	130,000	125,000	130,000	130,000	130,000	0.00%
Operating Subtotal:		150,431	122,992	122,703	130,000	130,000	125,000	130,000	130,000	130,000	0.00%
Repairs & Maint:											
Maintenance Equipment	54022	262	262	262	275	275	262	280	280	280	1.82%
Technology Repair and Maintain	74029	33	33	33	33	33	33	33	33	33	0.00%
Repairs & Maint Subtotal:		295	295	295	308	308	295	313	313	313	1.62%
Contractual Services:											
Other Contract Serv	55030	42,364	45,498	44,652	47,000	47,000	43,800	47,000	47,000	47,000	0.00%
Contractual Services Subtotal:		42,364	45,498	44,652	47,000	47,000	43,800	47,000	47,000	47,000	0.00%
Insurance Expenses:											
Prop Liab Insurance	76000	804	840	1,008	1,204	1,204	1,204	1,289	1,289	1,289	7.06%
Insurance Expenses Subtotal:		804	840	1,008	1,204	1,204	1,204	1,289	1,289	1,289	7.06%
Total Other Operating:		317,165	303,985	303,746	321,107	321,107	312,434	323,197	323,197	323,197	0.65%
Expense Total:		369,944	355,231	358,875	377,327	377,327	368,306	381,228	381,228	381,228	1.03%
General Services Surplus / (Deficit):		36,242	35,144	28,741	1,073	1,073	27,094	5,572	5,572	5,572	419.29%

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

WORKERS COMPENSATION FUND

2023 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 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 2023:

The fund shows a deficit of \$462,948 for 2023. 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 \$500,000 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. We have determined the fund balance is higher than it needs to be, so we are applying \$462,948 of the fund balance by reducing the amount charged to departments for 2023. In 2022, \$318,544 was used from 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 2022 ADOPTED - Workers Comp Insurance

Significant changes from 2022	Effect on Budget	Effect on Surplus / (Deficit)	Total	
2022 Budgeted Surplus (Deficit)			\$ (318,544)	
Significant changes to revenues:				
Account	Incr/(Decr) Revenue			Description
Insurance Charges	(225,693)	(225,693)		Decrease in charges to departments because of strong 2021 performance and desire to decrease fund balance.
Interest Investments	10,000	10,000		Increase due to trend in interest rates.
Total revenue changes	(215,693)			
Significant changes to expenses:				
Account	Incr/(Decr) Expense			Description
Stop Loss Insurance Premium	30,000	(30,000)		Projected increase due to market conditions for excess risk coverage
Claim Payments	(100,050)	100,050		Decrease in projected claims based on 4-year weighted average of actual claims expense.
Other small changes	(1,239)	1,239		This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	(71,289)			
2023 Budgeted Surplus (Deficit)			\$ (462,948)	

Financial Summary

Workers Compensation Insurance

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	314,582	663,698	678,698	678,698	463,005
Labor	32,997	66,144	66,144	66,144	68,505
Travel	419	600	900	900	600
Capital	-	-	-	-	-
Other Expenditures	321,161	950,825	930,198	935,825	856,848
Total Expenditures	354,577	1,017,569	997,242	1,002,869	925,953
(Surplus) / Deficit before adjustments			318,544		462,948
Increase / (Decrease) fund balance			(318,544)		(462,948)
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 630 - Workers Comp Insurance (WCI)											
Revenue											
Interfund Revenue:											
Insurance Charges	63001	467,585	262,620	574,178	618,698	618,698	618,698	393,005	393,005	393,005	-36.48%
Interfund Revenue Subtotal:		467,585	262,620	574,178	618,698	618,698	618,698	393,005	393,005	393,005	-36.48%
Total Operating Revenue:											
Interest:											
Interest Investments	48000	102,471	75,368	47,658	60,000	60,000	45,000	70,000	70,000	70,000	16.67%
Investment Mark to Market	48002	48,998	62,841	(65,791)	0	0	0	0	0	0	0.00%
Interest Subtotal:		151,469	138,209	(18,132)	60,000	60,000	45,000	70,000	70,000	70,000	16.67%
Total Non-Operating Revenue:		151,469	138,209	(18,132)	60,000	60,000	45,000	70,000	70,000	70,000	16.67%
Revenue Total:		619,054	400,829	556,046	678,698	678,698	663,698	463,005	463,005	463,005	-31.78%
Expense											
Wages:											
Regular Pay	51100	28,216	35,060	45,061	46,413	46,413	46,413	48,342	48,342	48,342	4.16%
Wages Subtotal:		28,216	35,060	45,061	46,413	46,413	46,413	48,342	48,342	48,342	4.16%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 630 - Workers Comp Insurance (WCI)											
Fringes Benefits:											
FICA Medicare	51200	2,004	2,554	3,226	3,551	3,551	3,551	3,698	3,698	3,698	4.14%
Health Insurance	51201	7,611	8,719	12,125	12,111	12,111	12,111	12,111	12,111	12,111	0.00%
Dental Insurance	51202	381	476	761	761	761	761	761	761	761	0.00%
Workers Compensation	51203	29	20	56	31	31	31	35	35	35	12.90%
WI Retirement	51206	1,848	2,367	3,041	3,017	3,017	3,017	3,287	3,287	3,287	8.95%
Fringe Benefits Other	51207	158	95	192	260	260	260	271	271	271	4.23%
Fringes Benefits Subtotal:		12,031	14,230	19,401	19,731	19,731	19,731	20,163	20,163	20,163	2.19%
Total Labor:		40,247	49,290	64,462	66,144	66,144	66,144	68,505	68,505	68,505	3.57%
Travel:											
Registration Tuition	52001	0	25	0	500	500	500	200	200	200	-60.00%
Automobile Allowance	52002	81	136	453	400	400	400	400	400	400	0.00%
Travel Subtotal:		81	161	453	900	900	900	600	600	600	-33.33%
Total Travel:		81	161	453	900	900	900	600	600	600	-33.33%
Office:											
Print Duplicate	53003	0	0	0	100	100	100	100	100	100	0.00%
Office Subtotal:		0	0	0	100	100	100	100	100	100	0.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 630 - Workers Comp Insurance (WCI)											
Operating:											
Subscriptions	53501	995	0	10	500	500	500	500	500	500	0.00%
Membership Dues	53502	150	0	0	300	300	300	0	0	0	-100.00%
Small Equipment	53522	0	0	112	2,100	2,100	2,100	2,100	2,100	2,100	0.00%
Medical Supplies	53524	579	104	0	800	800	800	800	800	800	0.00%
Operating Subtotal:		1,724	104	122	3,700	3,700	3,700	3,400	3,400	3,400	-8.11%
Contractual Services:											
Medical and Dental	55000	2,563	2,146	2,891	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Legal Services	55001	16,290	25,762	32,538	30,000	30,000	30,000	30,000	30,000	30,000	0.00%
Professional Service	55014	30,538	7,213	0	15,000	20,627	20,627	12,000	12,000	12,000	-20.00%
Management Services	55020	30,239	30,964	30,968	40,000	40,000	40,000	38,000	38,000	38,000	-5.00%
Administration Fee	55037	49,997	47,468	15,102	40,000	40,000	40,000	42,000	42,000	42,000	5.00%
Contractual Services Subtotal:		129,627	113,553	81,500	130,000	135,627	135,627	127,000	127,000	127,000	-2.31%
Insurance Expenses:											
Stop Loss Insurance Premium	56001	87,514	87,514	118,553	140,000	140,000	155,000	170,000	170,000	170,000	21.43%
Claim Payments	56002	836,082	515,449	(22)	656,398	656,398	656,398	556,348	556,348	556,348	-15.24%
Insurance Recoveries	56003	(11,110)	(5,438)	(9,497)	0	0	0	0	0	0	0.00%
Insurance Expenses Subtotal:		912,486	597,525	109,034	796,398	796,398	811,398	726,348	726,348	726,348	-8.80%
Total Other Operating:		1,043,838	711,182	190,655	930,198	935,825	950,825	856,848	856,848	856,848	-7.89%
Expense Total:		1,084,166	760,633	255,570	997,242	1,002,869	1,017,869	925,953	925,953	925,953	-7.15%
WCI Surplus / (Deficit):		(465,113)	(359,804)	300,476	(318,544)	(324,171)	(354,171)	(462,948)	(462,948)	(462,948)	45.33%

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

PROPERTY & LIABILITY INSURANCE

Property and Liability Fund: 640
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Michael J. Collard
LOCATION: Winnebago County Department of Administration
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3460

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 coverage's. 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 & LIABILITY INSURANCE

2023 BUDGET NARRATIVE HIGHLIGHTS

Winnebago County along with the majority of other Wisconsin counties participates in Wisconsin County Mutual Insurance Corporation (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.

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

SUMMARY OF 2023 ACTIVITY:

Insurance coverage for 2023 will remain the same as it was in 2022. Claim payments are projected to remain relatively stable as will insurance recoveries. The fund is budgeted with a surplus of \$105,536, a reduction of \$2,713 or 2.51% under 2022. There are no significant changes from 2022. 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

Property & Liability Insurance

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	596,645	1,190,360	1,189,360	1,189,360	1,229,700
Labor	14,141	28,346	28,346	28,346	29,359
Travel	-	65	65	65	-
Capital	-	-	-	-	-
Other Expenditures	479,170	1,073,990	1,052,700	1,071,633	1,094,805
Total Expenditures	493,311	1,102,401	1,081,111	1,100,044	1,124,164
(Surplus) / Deficit before adjustments			(108,249)		(105,536)
Increase / (Decrease) fund balance			108,249		105,536
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 640 - Prop & Liability Insurance (P & L Ins)											
Revenue											
Interfund Revenue:											
Insurance Charges	63001	602,220	621,012	923,400	1,183,360	1,183,360	1,183,360	1,219,700	1,219,700	1,219,700	3.07%
Interfund Revenue Subtotal:		602,220	621,012	923,400	1,183,360	1,183,360	1,183,360	1,219,700	1,219,700	1,219,700	3.07%
Total Operating Revenue:											
Interest:											
Interest Investments	48000	38,275	16,588	7,984	6,000	6,000	7,000	10,000	10,000	10,000	66.67%
Investment Mark to Market	48002	18,299	13,017	(10,654)	0	0	0	0	0	0	0.00%
Interest Subtotal:		56,574	29,605	(2,670)	6,000	6,000	7,000	10,000	10,000	10,000	66.67%
Total Non-Operating Revenue:		56,574	29,605	(2,670)	6,000	6,000	7,000	10,000	10,000	10,000	66.67%
Revenue Total:		658,794	650,617	920,730	1,189,360	1,189,360	1,190,360	1,229,700	1,229,700	1,229,700	3.39%
Expense											
Wages:											
Regular Pay	51100	18,905	19,112	19,312	19,891	19,891	19,891	20,718	20,718	20,718	4.16%
Wages Subtotal:		18,905	19,112	19,312	19,891	19,891	19,891	20,718	20,718	20,718	4.16%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 640 - Prop & Liability Insurance (P & L Ins)											
Fringes Benefits:											
FICA Medicare	51200	1,376	1,400	1,383	1,522	1,522	1,522	1,585	1,585	1,585	4.14%
Health Insurance	51201	4,349	4,406	5,196	5,190	5,190	5,190	5,190	5,190	5,190	0.00%
Dental Insurance	51202	217	236	326	326	326	326	326	326	326	0.00%
Workers Compensation	51203	20	11	24	13	13	13	15	15	15	15.38%
WI Retirement	51206	1,238	1,290	1,304	1,293	1,293	1,293	1,409	1,409	1,409	8.97%
Fringe Benefits Other	51207	96	57	82	111	111	111	116	116	116	4.50%
Fringes Benefits Subtotal:		7,297	7,400	8,314	8,455	8,455	8,455	8,641	8,641	8,641	2.20%
Total Labor:		26,201	26,512	27,626	28,346	28,346	28,346	29,359	29,359	29,359	3.57%
Travel:											
Automobile Allowance	52002	0	0	0	65	65	65	0	0	0	-100.00%
Travel Subtotal:		0	0	0	65	65	65	0	0	0	-100.00%
Total Travel:		0	0	0	65	65	65	0	0	0	-100.00%
Operating:											
Membership Dues	53502	100	100	0	0	0	125	0	0	0	0.00%
Legal Fees	53530	0	0	95	0	0	0	0	0	0	0.00%
Operating Subtotal:		100	100	95	0	0	125	0	0	0	0.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 640 - Prop & Liability Insurance (P & L Ins)											
Insurance Expenses:											
Prop Liab Insurance	56000	709,013	777,700	839,737	779,700	779,700	779,700	808,200	808,200	808,200	3.66%
Claim Payments	56002	739,448	271,355	144,554	313,000	331,933	331,933	323,000	323,000	323,000	3.19%
Insurance Recoveries	56003	(243,879)	(83,933)	(81,734)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	0.00%
Prop Liab Insurance	76000	1,668	1,728	3,360	0	0	2,232	3,605	3,605	3,605	100.00%
Insurance Expenses Subtotal:		1,206,251	966,850	905,917	1,052,700	1,071,633	1,073,865	1,094,805	1,094,805	1,094,805	4.00%
Total Other Operating:		1,206,351	966,950	906,011	1,052,700	1,071,633	1,073,990	1,094,805	1,094,805	1,094,805	4.00%
Expense Total:		1,232,552	993,462	933,637	1,081,111	1,100,044	1,102,401	1,124,164	1,124,164	1,124,164	3.98%
P & L Ins Surplus / (Deficit)		(573,758)	(342,845)	(12,908)	108,249	89,316	87,959	105,536	105,536	105,536	-2.51%

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

HUMAN RESOURCES

General Fund – Department: 012
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Mark Habeck
LOCATION: Winnebago County Human Resources
County Administration Building
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3460

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.

COMPENSATION ADMINISTRATION Designs and administers compensation plans for represented and non-represented employees in all County departments.

BUDGETS Prepares labor cost estimates for the annual budget, updates tables of organization for County departments, reviews new position requests, and projects costs for health and dental coverage.

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.

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

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 & REPORTING Prepares payrolls, generates checks and maintain payroll records in accordance with State, Federal, and Internal Revenue Service requirements. Prepares labor distribution reports and Federal and State Payroll Tax reports.

HUMAN RESOURCES

General Fund – Department: 012
2022 BUDGET NARRATIVE

DEPARTMENT HEAD: Mark Habeck
LOCATION: Winnebago County Human Resources
County Administration Building
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3460

2022 ACCOMPLISHMENTS:

1. Hired 144 new County employees in the first six months of 2022.
2. Recruited and hired a total of 269 new employees in calendar year 2021.
3. Coordinated employee performance appraisals and calculated merit increases for over 800 employees.
4. Administered County's employee benefits programs, including management of the County's self-funded health plan, with no premium increase projected for 2023.
5. Transitioned the operations of the Three Waves Health Clinic & Wellness Center to a new vendor. The Clinic serves employees of Winnebago County, the Oshkosh Area School District, and the City of Oshkosh.
6. Expanded services at the Three Waves Health Clinic & Wellness Center to include physical therapy and virtual primary care.
7. Reclassified entry level positions within the compensation schedule to increase the minimum pay to enhance recruitment efforts.
8. Worked with Park View Health Center to develop compensation changes to address staffing issues.
9. Went live with Dimensions timekeeping system upgrade for Park View Health Center in the Fall of 2021, which entailed significant testing and programming of various pay rules.
10. Assisted many departments with staffing issues, temporary help requests, and changes to the table of organization.
11. Retained consultant to perform a Compensation Study to provide recommendations to align and maintain the Winnebago County Compensation Schedule to the current labor market.

2023 GOALS & OBJECTIVES:

- 1. Increase capacity and improve recruitment efforts for County departments to reduce vacant positions, especially high-turnover positions.**
- 2. Implement recommendations from consultant regarding Compensation Study.**
- 3. Prepare and seek approval of revisions to the Winnebago County Human Resources Policy Manual.**
- 4. Find ways to control costs and avoid potential changes to employee health plan.**

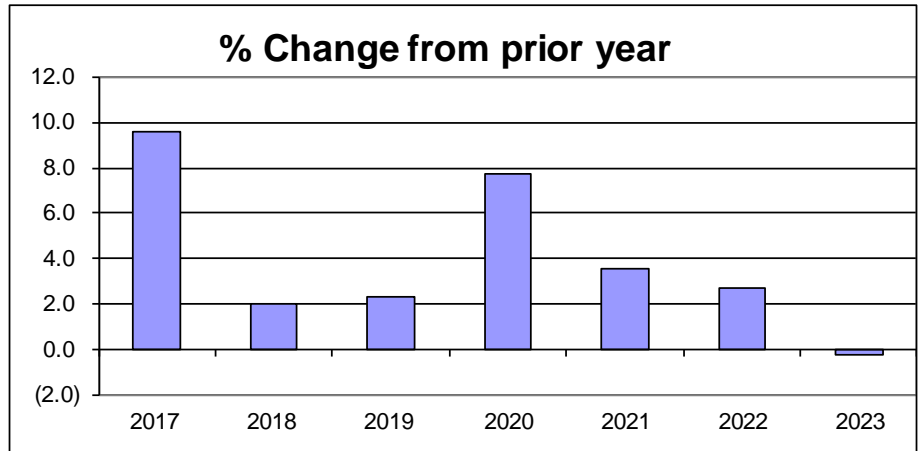
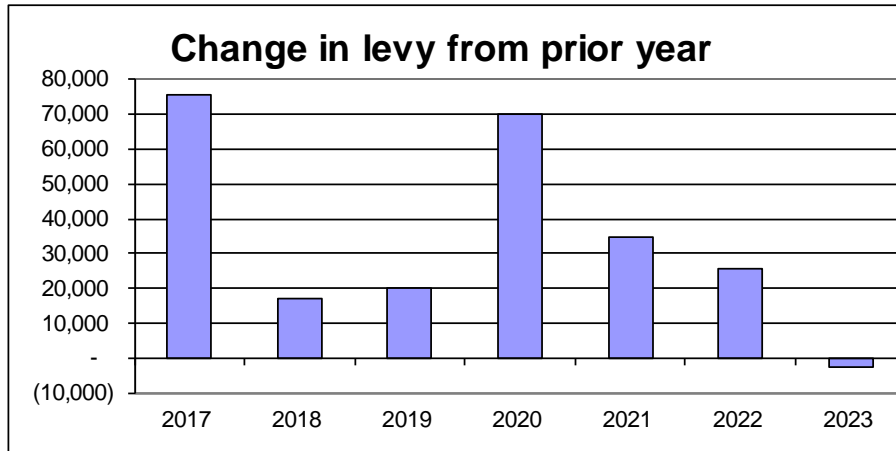
HUMAN RESOURCES

2023 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section. After the 2022 budget was adopted, one (1) Risk Manager position was removed from the Table of Organization of Classified Positions under Human Resources. This position will now be found under the Department of Administration. For the 2023 budget, one (1) full-time Generalist position will be added to the Table of Organization of Classified Positions.

COUNTY LEVY: The tax levy for 2023 is \$1,029,048, a decrease of \$2,452 or 0.24% under 2022. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2022 ADOPTED - Human Resources

Account	Amount	Description
Significant changes from 2022		
Tax Levy 2022	\$ 1,031,500	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Professional Service	(54,900)	For the 2022 adopted budget, a wage study was budgeted in this account for \$50,000. 2023 requests include: EAP contract, trainings (supervisors and other miscellaneous), independent hearing officers for grievances, background checks, filing fees and paper shredding services.
Unassigned General Fund Fund Balance	50,000	For the 2022 adopted budget, a wage study was added as a budget amendment during the County Board budget sessions and the additional funds were covered by the Unassigned General Fund Fund Balance. For 2023, no fund balance will be used.
Other small changes	2,448	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2023	\$ 1,029,048	

Financial Summary Human Resources

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	<u>7,407</u>	<u>15,105</u>	<u>15,050</u>	<u>15,050</u>	<u>17,050</u>
Labor	399,245	878,903	899,527	887,330	896,030
Travel	6	1,785	2,620	2,620	2,620
Capital	-	-	-	-	-
Other Expenditures	<u>75,802</u>	<u>202,331</u>	<u>194,403</u>	<u>224,403</u>	<u>147,448</u>
Total Expenditures	475,053	1,083,019	1,096,550	1,114,353	1,046,098
Levy Before Fund Balance Adjustment			1,081,500		1,029,048
Unassigned General Fund Balance applied			<u>(50,000)</u>		<u>-</u>
Net Levy After Fund Balance Adjustment			1,031,500		1,029,048

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 012 - Human Resources											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	0	1,115	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		0	1,115	0	0	0	0	0	0	0	0.00%
Public Services:											
Forms Copies Etc	45003	113	36	0	50	50	105	50	50	50	0.00%
Public Services Subtotal:		113	36	0	50	50	105	50	50	50	0.00%
Interfund Revenue:											
Professional Services	63002	14,196	14,196	14,604	15,000	15,000	15,000	17,000	17,000	17,000	13.33%
Interfund Revenue Subtotal:		14,196	14,196	14,604	15,000	15,000	15,000	17,000	17,000	17,000	13.33%
Total Operating Revenue:		14,309	15,347	14,604	15,050	15,050	15,105	17,050	17,050	17,050	13.29%
Revenue Total:		14,309	15,347	14,604	15,050	15,050	15,105	17,050	17,050	17,050	13.29%
Expense											
Wages:											
Regular Pay	51100	558,354	573,688	618,027	643,429	632,953	628,270	643,932	634,288	634,288	-1.42%
Temporary Employees	51101	0	10,407	312	0	0	0	0	0	0	0.00%
Wages Subtotal:		558,354	584,094	618,339	643,429	632,953	628,270	643,932	634,288	634,288	-1.42%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 012 - Human Resources											
Fringes Benefits:											
FICA Medicare	51200	40,373	41,849	45,077	49,223	49,223	48,431	49,259	48,520	48,520	-1.43%
Health Insurance	51201	128,248	148,412	150,770	153,029	151,308	149,138	147,912	158,715	158,715	3.72%
Dental Insurance	51202	7,357	8,015	8,237	8,270	8,270	8,169	8,270	8,596	8,596	3.94%
Workers Compensation	51203	576	337	761	429	429	429	470	463	463	7.93%
WI Retirement	51206	35,518	38,743	40,837	40,833	40,833	40,152	42,365	41,777	41,777	2.31%
Fringe Benefits Other	51207	3,821	4,046	4,320	4,314	4,314	4,314	3,725	3,671	3,671	-14.90%
Fringes Benefits Subtotal:		215,894	241,401	250,001	256,098	254,377	250,633	252,001	261,742	261,742	2.20%
Total Labor:		774,248	825,495	868,340	899,527	887,330	878,903	895,933	896,030	896,030	-0.39%
Travel:											
Registration Tuition	52001	899	475	800	750	750	375	750	750	750	0.00%
Automobile Allowance	52002	938	50	30	900	900	900	900	900	900	0.00%
Meals	52005	13	0	0	50	50	50	50	50	50	0.00%
Lodging	52006	574	492	360	920	920	460	920	920	920	0.00%
Other Travel Exp	52007	0	30	0	0	0	0	0	0	0	0.00%
Travel Subtotal:		2,425	1,047	1,190	2,620	2,620	1,785	2,620	2,620	2,620	0.00%
Total Travel:		2,425	1,047	1,190	2,620	2,620	1,785	2,620	2,620	2,620	0.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 012 - Human Resources											
Office:											
Office Supplies	53000	2,019	1,584	1,658	2,200	2,200	2,200	2,200	2,200	2,200	0.00%
Stationery and Forms	53001	1,745	2,010	1,651	1,000	1,000	1,768	2,000	2,000	2,000	100.00%
Printing Supplies	53002	1,329	1,231	1,409	1,200	1,200	1,200	1,500	1,500	1,500	25.00%
Postage and Box Rent	53004	110	118	23	75	75	150	150	150	150	100.00%
Computer Software	53006	301	1,803	0	800	800	400	800	800	800	0.00%
Telephone	53008	935	1,644	1,520	1,900	1,900	1,800	1,900	2,020	2,020	6.32%
Print Duplicate	73003	10,649	10,276	8,977	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
Postage and Box Rent	73004	5,179	5,023	5,439	5,500	5,500	5,600	5,600	5,600	5,600	1.82%
Computer Licensing Charge	73006	0	0	0	2,533	2,533	2,533	2,090	2,090	2,090	-17.49%
Computer Server Charge	73030	3,503	0	0	0	0	0	0	0	0	0.00%
Office Subtotal:		25,769	23,689	20,676	25,208	25,208	25,651	26,240	26,360	26,360	4.57%
Operating:											
Advertising	53500	6,915	5,548	8,693	7,000	7,000	8,500	11,000	11,000	11,000	57.14%
Subscriptions	53501	150	231	649	500	500	500	500	500	500	0.00%
Membership Dues	53502	384	174	391	400	400	400	400	400	400	0.00%
Small Equipment	53522	0	0	0	400	400	400	400	400	400	0.00%
Medical Supplies	53524	3,052	0	0	1,100	1,100	1,100	1,100	1,100	1,100	0.00%
Small Equipment Technology	53580	574	2,952	0	0	0	0	0	3,279	3,279	100.00%
Operating Subtotal:		11,075	8,905	9,733	9,400	9,400	10,900	13,400	16,679	16,679	77.44%
Repairs & Maint:											
Equipment Repairs	54029	43	43	0	250	250	250	250	250	250	0.00%
Technology Repair and Maintain	74029	495	495	495	528	528	528	528	561	561	6.25%
Repairs & Maint Subtotal:		538	538	495	778	778	778	778	811	811	4.24%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 012 - Human Resources											
Contractual Services:											
Medical and Dental	55000	3,264	2,704	2,862	3,500	3,500	3,500	3,500	3,500	3,500	0.00%
Data Processing	55013	47,273	49,482	51,801	58,190	58,190	58,190	57,500	57,500	57,500	-1.19%
Professional Service	55014	27,138	27,160	25,605	94,084	124,084	100,069	39,184	39,184	39,184	-58.35%
Contractual Services Subtotal:		77,675	79,346	80,268	155,774	185,774	161,759	100,184	100,184	100,184	-35.69%
Insurance Expenses:											
Prop Liab Insurance	56000	0	50	0	0	0	0	0	0	0	0.00%
Prop Liab Insurance	76000	1,620	1,692	2,472	3,243	3,243	3,243	3,414	3,414	3,414	5.27%
Insurance Expenses Subtotal:		1,620	1,742	2,472	3,243	3,243	3,243	3,414	3,414	3,414	5.27%
Total Other Operating:											
		116,677	114,220	113,644	194,403	224,403	202,331	144,016	147,448	147,448	-25.92%
Expense Total:											
		893,350	940,762	983,174	1,096,550	1,114,353	1,083,019	1,042,569	1,046,098	1,046,098	-4.60%
Human Resources Net/(Levy):											
		(879,041)	(925,415)	(968,570)	(1,081,500)	(1,099,303)	(1,067,914)	(1,025,519)	(1,029,048)	(1,029,048)	-4.85%
Unassigned General Fund Balance Applied:											
		0	0	0	50,000	50,000	0	0	0	0	-100.00%
Human Resources Net/(Levy):											
		(879,041)	(925,415)	(968,570)	(1,031,500)	(1,049,303)	(1,067,914)	(1,025,519)	(1,029,048)	(1,029,048)	-1.93%

SELF FUNDED HEALTH INSURANCE

2023 BUDGET NARRATIVE

HIGHLIGHTS

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

There is no direct tax levy for this function. The fund charges County departments premiums which in turn are reflected in the tax levy of each department. Employees also pay a share which is reflected as income to this department.

This fund was created in 2000 to account for the new self-funded health insurance. It was later discontinued when better health insurance options were available. The fund was started up again in 2017 due to changes in the health insurance market which we believe makes this option better for the County.

The County has purchased stop loss insurance, which takes over when medical expenses for an individual exceed \$300,000 in a plan year.

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

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

Our actual claims experience will determine if additional changes to plan design or employee insurance premiums are required over time.

FUND BALANCE:

We have determined that the fund balance is higher than it needs to be, so we are applying \$917,135 in fund balance to reduce the amounts charged to departments and employees as premiums in 2023. We anticipate no increase in health premiums for 2023. In 2022, \$668,198 of fund balance was applied. A schedule of significant changes follows.

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

SIGNIFICANT CHANGES FROM 2022 ADOPTED - Self Funded Health Insurance

Significant changes from 2022	Effect on Budget	Effect on Surplus (Deficit)	Total	
2022 Budgeted Surplus (Deficit)			\$ (668,198)	
Significant changes to revenues:				
Account	Incr/(Decr) Revenue			Description
Insurance Charges - County	(79,161)	(79,161)		Decrease in insurance costs for the County based on current trend.
Insurance Charges - Employee	(448,582)	(448,582)		Decrease in insurance costs for the County based on current trend.
Interest Investments	5,000	5,000		Increase due to trend of investment interest income increasing.
Total revenue changes	(522,743)			
Significant changes to expenses:				
Account	Incr/(Decr) Expense			Description
Regular Pay	64,747	(64,747)		Increase based on moving 50% of the Payroll Benefit Manager and 20% of the Human Resources Director salary for the oversight of the Self Funded Health Insurance fund.
Fringe Benefits - all	22,689	(22,689)		Increase based on moving 50% of the Payroll Benefit Manager and 20% of the Human Resources Director fringe benefits for the oversight of the Self Funded Health Insurance fund.
Clinic Expense	130,000	(130,000)		Increase based on new services provided at Three Waves Clinic and increased usage by staff.
Stop Loss Insurance Premium	(51,073)	51,073		Decrease based on trend of stop loss claims.
Claim Payments	(438,135)	438,135		Decrease based on trend of claim payments decreasing.
Other small changes	(2,034)	2,034		This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	(273,806)			
2023 Budgeted Surplus (Deficit)			\$ (917,135)	

Financial Summary Self Funded Health Insurance

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	8,268,878	17,677,923	17,672,923	17,672,923	17,150,180
Labor	-	1,077	1,077	1,077	88,513
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	8,549,794	18,345,672	18,340,044	18,345,672	17,978,802
Total Expenditures	8,549,794	18,346,749	18,341,121	18,346,749	18,067,315
(Surplus) / Deficit before adjustments			668,198		917,135
Increase / (Decrease) fund balance			(668,198)		(917,135)
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 650 - Health Insurance Self Funded (SFHI)											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	0	900	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		0	900	0	0	0	0	0	0	0	0.00%
Public Services:											
Other Fees	45002	1,050	1,275	1,050	0	0	0	0	0	0	0.00%
Insurance Charges	45067	2,598,843	3,669,413	2,682,912	2,635,938	2,635,938	2,635,938	2,556,777	2,556,777	2,556,777	-3.00%
Public Services Subtotal:		2,599,893	3,670,688	2,683,962	2,635,938	2,635,938	2,635,938	2,556,777	2,556,777	2,556,777	-3.00%
Interfund Revenue:											
Insurance Charges	63001	13,833,029	13,657,068	14,501,532	14,936,985	14,936,985	14,936,985	14,488,403	14,488,403	14,488,403	-3.00%
Interfund Revenue Subtotal:		13,833,029	13,657,068	14,501,532	14,936,985	14,936,985	14,936,985	14,488,403	14,488,403	14,488,403	-3.00%
Total Operating Revenue:		16,432,922	17,328,656	17,185,494	17,572,923	17,572,923	17,572,923	17,045,180	17,045,180	17,045,180	-3.00%
Interest:											
Interest Investments	48000	131,777	131,786	105,648	100,000	100,000	105,000	105,000	105,000	105,000	5.00%
Investment Mark to Market	48002	63,019	109,881	(145,288)	0	0	0	0	0	0	0.00%
Interest Subtotal:		194,796	241,667	(39,640)	100,000	100,000	105,000	105,000	105,000	105,000	5.00%
Misc Revenues:											
Other Miscellaneous Revenues	48109	84	0	0	0	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		84	0	0	0	0	0	0	0	0	0.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 650 - Health Insurance Self Funded (SFHI)											
Transfers In:											
Other Transfers In	49501	824,000	0	0	0	0	0	0	0	0	0.00%
Transfers In Subtotal:		824,000	0	0	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		1,018,880	241,667	(39,640)	100,000	100,000	105,000	105,000	105,000	105,000	5.00%
Revenue Total:		17,451,802	17,570,323	17,145,854	17,672,923	17,672,923	17,677,923	17,150,180	17,150,180	17,150,180	-2.96%
Expense											
Wages:											
Regular Pay	51100	0	0	0	0	0	0	0	64,747	64,747	100.00%
Wages Subtotal:		0	0	0	0	0	0	0	64,747	64,747	100.00%
Fringes Benefits:											
FICA Medicare	51200	0	58	101	77	77	77	77	5,031	5,031	6,433.77%
Health Insurance	51201	0	1,024	1,711	1,000	1,000	1,000	1,000	13,111	13,111	1,211.10%
Dental Insurance	51202	0	9	21	0	0	0	0	761	761	100.00%
Workers Compensation	51203	0	4	9	0	0	0	0	47	47	100.00%
WI Retirement	51206	0	0	0	0	0	0	0	4,335	4,335	100.00%
Fringe Benefits Other	51207	0	5	7	0	0	0	0	481	481	100.00%
Fringes Benefits Subtotal:		0	1,100	1,849	1,077	1,077	1,077	1,077	23,766	23,766	2,106.69%
Total Labor:		0	1,100	1,849	1,077	1,077	1,077	1,077	88,513	88,513	81,148.48%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 650 - Health Insurance Self Funded (SFHI)											
Contractual Services:											
Professional Service	55014	538	4,767	0	0	5,628	5,628	0	0	0	0.00%
Other Contract Serv	55030	15,000	0	0	6,254	6,254	6,254	6,277	6,277	6,277	0.37%
Administration Fee	55037	458,214	418,954	432,718	439,400	439,400	439,400	437,343	437,343	437,343	-0.47%
Consulting Services	55201	104,136	110,264	108,744	110,000	110,000	110,000	110,000	110,000	110,000	0.00%
Clinic Expense	55203	0	0	0	550,000	550,000	258,500	680,000	680,000	680,000	23.64%
Health Risk Assessments	55205	81,927	81,608	96,446	125,000	125,000	125,000	125,000	125,000	125,000	0.00%
Employee Wellness	55207	8,643	5,144	3,819	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
Contractual Services Subtotal:		668,457	620,738	641,728	1,240,654	1,246,282	954,782	1,368,620	1,368,620	1,368,620	10.31%
Insurance Expenses:											
Stop Loss Insurance Premium	56001	807,637	895,591	1,027,582	1,208,736	1,208,736	1,208,736	1,157,663	1,157,663	1,157,663	-4.23%
Claim Payments	56002	17,466,938	15,774,997	16,038,870	15,890,654	15,890,654	16,182,154	15,452,519	15,452,519	15,452,519	-2.76%
Insurance Recoveries	56003	(1,885,146)	(2,165,281)	(1,086,218)	0	0	0	0	0	0	0.00%
Insurance Expenses Subtotal:		16,389,429	14,505,306	15,980,234	17,099,390	17,099,390	17,390,890	16,610,182	16,610,182	16,610,182	-2.86%
Total Other Operating:		17,057,886	15,126,044	16,621,962	18,340,044	18,345,672	18,345,672	17,978,802	17,978,802	17,978,802	-1.97%
Expense Total:		17,057,886	15,127,144	16,623,811	18,341,121	18,346,749	18,346,749	17,979,879	18,067,315	18,067,315	-1.49%
SFHI Surplus / (Deficit):		393,916	2,443,179	522,043	(668,198)	(673,826)	(668,826)	(829,699)	(917,135)	(917,135)	37.25%

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

SELF FUNDED DENTAL INSURANCE

2023 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 are no County staff assigned solely to this activity.

Summary of Fund Activity:

The fund has a budgeted surplus of \$10,623 for 2023, a decrease of \$27,997 or 72.49% under 2022.

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 2022 ADOPTED - Self Funded Dental Insurance

Significant changes from 2022	Effect on Budget	Effect on Surplus (Deficit)	Total	
2022 Budgeted Surplus (Deficit)			\$ 38,620	
Significant changes to revenues:				
Account	Incr/(Decr) Revenue			Description
Insurance Charges - County	(9,488)	(9,488)		Decrease due to changes in enrollment.
Insurance Charges - Employee	(20,085)	(20,085)		Decrease due to changes in enrollment.
Total revenue changes	(9,488)			
Significant changes to expenses:				
Account	Incr/(Decr) Expense			Description
None	-			
Other small changes	(1,576)	1,576		This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	(1,576)			
2023 Budgeted Surplus (Deficit)			\$ 10,623	

Financial Summary Self Funded Dental Insurance

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	421,149	892,000	892,000	892,000	864,427
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	432,908	855,631	853,380	855,631	853,804
Total Expenditures	432,908	855,631	853,380	855,631	853,804
(Surplus) / Deficit before adjustments			(38,620)		(10,623)
Increase / (Decrease) fund balance			38,620		10,623
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 660 - Dental Insurance Self Funded (SFDI)											
Revenue											
Public Services:											
Insurance Charges	45067	174,519	163,590	110,653	137,352	137,352	137,352	127,864	127,864	127,864	-6.91%
Public Services Subtotal:		174,519	163,590	110,653	137,352	137,352	137,352	127,864	127,864	127,864	-6.91%
Interfund Revenue:											
Insurance Charges	63001	700,211	707,628	757,667	744,648	744,648	744,648	724,563	724,563	724,563	-2.70%
Interfund Revenue Subtotal:		700,211	707,628	757,667	744,648	744,648	744,648	724,563	724,563	724,563	-2.70%
Total Operating Revenue:		874,730	871,218	868,320	882,000	882,000	882,000	852,427	852,427	852,427	-3.35%
Interest:											
Interest Investments	48000	14,571	14,011	10,201	10,000	10,000	10,000	12,000	12,000	12,000	20.00%
Investment Mark to Market	48002	6,968	11,682	(14,018)	0	0	0	0	0	0	0.00%
Interest Subtotal:		21,538	25,693	(3,817)	10,000	10,000	10,000	12,000	12,000	12,000	20.00%
Total Non-Operating Revenue:		21,538	25,693	(3,817)	10,000	10,000	10,000	12,000	12,000	12,000	20.00%
Revenue Total:		896,268	896,911	864,503	892,000	892,000	892,000	864,427	864,427	864,427	-3.09%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 660 - Dental Insurance Self Funded (SFDI)											
Expense											
Contractual Services:											
Professional Service	55014	215	1,907	0	0	2,251	2,251	0	0	0	0.00%
Administration Fee	55037	50,216	50,684	51,638	51,162	51,162	51,162	51,162	51,162	51,162	0.00%
Contractual Services Subtotal:		50,431	52,591	51,638	51,162	53,413	53,413	51,162	51,162	51,162	0.00%
Insurance Expenses:											
Claim Payments	56002	736,929	702,903	785,350	802,218	802,218	802,218	802,642	802,642	802,642	0.05%
Insurance Expenses Subtotal:		736,929	702,903	785,350	802,218	802,218	802,218	802,642	802,642	802,642	0.05%
Total Other Operating:		787,361	755,494	836,988	853,380	855,631	855,631	853,804	853,804	853,804	0.05%
Expense Total:		787,361	755,494	836,988	853,380	855,631	855,631	853,804	853,804	853,804	0.05%
SFDI Surplus / (Deficit):		108,908	141,417	27,515	38,620	36,369	36,369	10,623	10,623	10,623	-72.49%

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

FINANCE

General Fund – Department: 015
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Michael J. Collard, Acting Finance Director
LOCATION: Winnebago County Finance
County Administration Building
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3443

MISSION STATEMENT:

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

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 AUDITS 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.

INVESTMENTS Invest all County funds ensuring minimum risk and schedule maturities to meet the cash flow needs of the County.

FINANCE

General Fund – Department: 015 2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Michael J. Collard, Acting Finance Director
LOCATION: Winnebago County Finance
County Administration Building
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3443

2022 ACCOMPLISHMENTS:

1. Maintained an AA1 Moody's bond rating.
2. Developed the annual 2022 County Adopted Budget Book consistent with all applicable state limitations.
3. Completed the 5-year capital improvements plan for 2022-2026. In recording new capital projects, improvements were made with the assistance of our auditors to show the advance from the general fund balance until bonding decisions are made later in the year.
4. Received 2nd installment of ARPA funds in July, \$16.7M. We now have \$33.4M in a separate bank account at Associated Bank. An ARPA committee has been set up to allocate projects for these funds and we are in the process of submitting lost revenues to start using these funds.
5. Completed the 2021 audit with the assistance of Clifton Larsen Allen (CLA), our audit firm. The 2021 audited financial statements and Comprehensive Annual Finance Report was prepared by CLA, with the assistance of the Finance department, which still allowed for an unqualified opinion. All audit deadlines for the Form A and Tax 16 filing to the State of Wisconsin Department of Revenue were met.

2023 GOALS & OBJECTIVES:

1. Upgrade Tyler Enterprise ERP (formerly called Munis) software in June 2023 to version 2021.5, which includes a server migration with the assistance of the Information Technology Department.
2. Implement Tyler Enterprise ERP (formerly called Munis) electronic workflow approval of accounts payable invoices and journal entries, which will create paper reduction, timely entries, and overall efficiencies in our financials.
3. Maintain an AA1 Moody's bond rating.
4. Obtain an unqualified opinion on the 2022 CAFR.
5. Continue to develop the annual County Adopted Budget following all applicable state limitations.

FINANCE

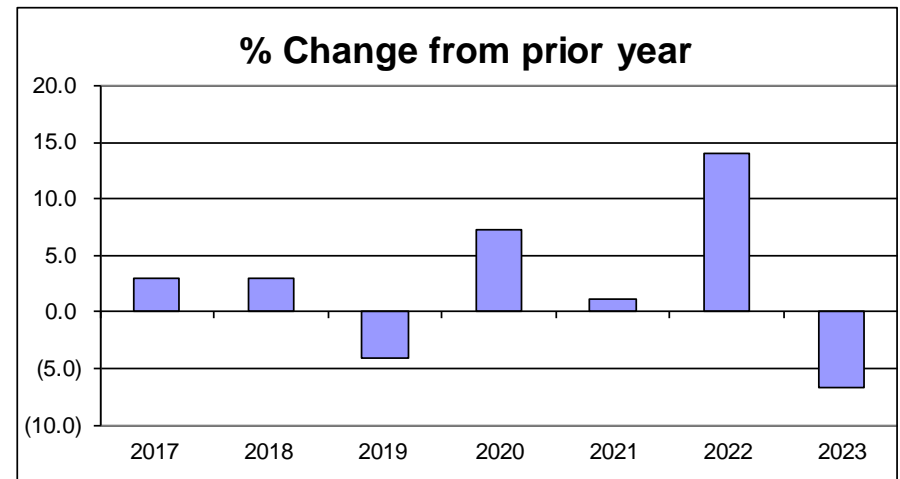
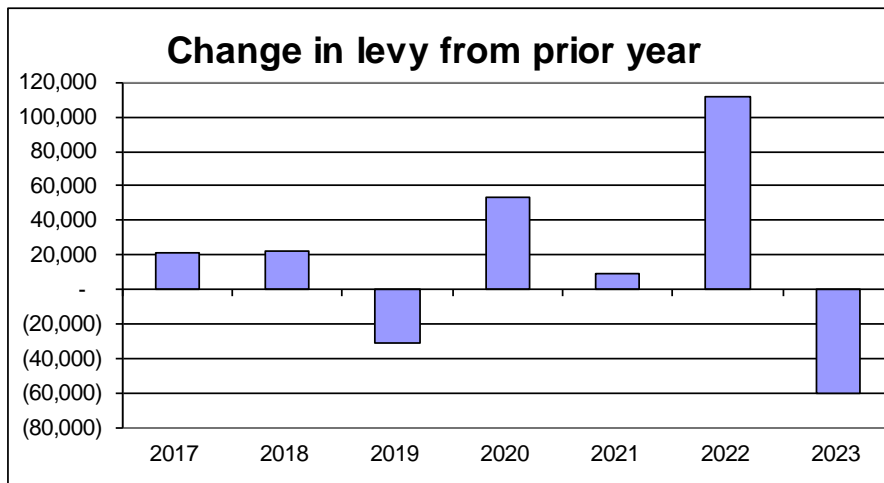
2023 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section. After the 2022 budget was adopted, one (1) Purchasing Manager position was removed from the Table of Organization of Classified Positions under Finance. This position will now be found under the Department of Administration.

COUNTY LEVY:

The tax levy for 2023 is \$846,476 a decrease of \$60,632 or 6.68% under 2022. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2022 ADOPTED - Finance

Account	Amount	Description
Significant changes from 2022		
Tax Levy 2022	\$ 907,108	
Revenue Changes - impact on levy:		
Professional Services - interfund	7,000	Decrease due to moving the Purchasing functions to the Department of Administration. This interfund revenue from Solid Waste can now be found in the Department of Administration revenue.
Expense Changes - impact on levy:		
Regular Pay	(75,767)	Decrease due to moving the Purchasing Manager from the Finance Division into the Department of Administration.
FICA Medicare	(5,797)	Decrease due to moving the Purchasing Manager from the Finance Division into the Department of Administration.
Accounting Auditing	11,200	Increase based on having Clifton Larsen Allen prepare our Comprehensive Annual Financial Report.
Data Processing	7,500	Increase based on anticipated increase in Munis financial software support.
Other small changes	(4,768)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2023	\$ 846,476	

Financial Summary Finance

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	23,550	49,200	49,200	49,200	44,000
Labor	280,866	658,187	714,945	632,859	629,814
Travel	189	1,189	3,007	3,007	4,450
Capital	-	-	-	-	-
Other Expenditures	147,698	236,638	238,356	278,356	256,212
Total Expenditures	428,753	896,014	956,308	914,222	890,476
Levy			907,108		846,476

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 015 - Finance											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	0	11,186	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		0	11,186	0	0	0	0	0	0	0	0.00%
Interfund Revenue:											
Professional Services	63002	4,596	4,596	6,000	7,000	7,000	7,000	0	0	0	-100.00%
Financial Services	65083	40,104	40,104	41,100	42,200	42,200	42,200	44,000	44,000	44,000	4.27%
Interfund Revenue Subtotal:		44,700	44,700	47,100	49,200	49,200	49,200	44,000	44,000	44,000	-10.57%
Total Operating Revenue:											
		44,700	55,886	47,100	49,200	49,200	49,200	44,000	44,000	44,000	-10.57%
Revenue Total:											
		44,700	55,886	47,100	49,200	49,200	49,200	44,000	44,000	44,000	-10.57%
Expense											
Wages:											
Regular Pay	51100	396,862	418,826	450,888	511,908	450,044	471,349	436,141	436,141	436,141	-14.80%
Wages Subtotal:		396,862	418,826	450,888	511,908	450,044	471,349	436,141	436,141	436,141	-14.80%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 015 - Finance											
Fringes Benefits:											
FICA Medicare	51200	28,697	30,251	33,028	39,162	39,162	35,841	33,365	33,365	33,365	-14.80%
Health Insurance	51201	92,974	96,693	100,336	120,778	100,556	108,717	120,645	120,645	120,645	-0.11%
Dental Insurance	51202	4,827	4,918	5,226	6,131	6,131	6,048	6,522	6,522	6,522	6.38%
Workers Compensation	51203	413	241	549	341	341	341	319	319	319	-6.45%
WI Retirement	51206	25,989	28,279	30,435	33,602	33,602	32,963	29,657	29,657	29,657	-11.74%
Fringe Benefits Other	51207	2,247	2,362	2,452	3,023	3,023	2,928	3,165	3,165	3,165	4.70%
Fringes Benefits Subtotal:		155,147	162,744	172,026	203,037	182,815	186,838	193,673	193,673	193,673	-4.61%
Total Labor:		552,009	581,569	622,914	714,945	632,859	658,187	629,814	629,814	629,814	-11.91%
Travel:											
Registration Tuition	52001	1,235	195	320	1,290	1,290	579	0	3,000	3,000	132.56%
Automobile Allowance	52002	970	139	54	800	800	310	0	600	600	-25.00%
Meals	52005	32	0	0	150	150	100	0	150	150	0.00%
Lodging	52006	748	89	0	767	767	200	0	700	700	-8.74%
Taxable Benefit	52008	0	0	40	0	0	0	0	0	0	0.00%
Travel Subtotal:		2,985	423	414	3,007	3,007	1,189	0	4,450	4,450	47.99%
Total Travel:		2,985	423	414	3,007	3,007	1,189	0	4,450	4,450	47.99%
Capital Outlay:											
Equipment	58004	0	8,081	0	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		0	8,081	0	0	0	0	0	0	0	0.00%
Total Capital:		0	8,081	0	0	0	0	0	0	0	0.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 015 - Finance											
Office:											
Office Supplies	53000	164	1,287	349	330	330	265	0	300	300	-9.09%
Stationery and Forms	53001	293	200	437	300	300	300	0	300	300	0.00%
Printing Supplies	53002	300	202	183	350	350	353	0	275	275	-21.43%
Postage and Box Rent	53004	38	28	14	50	50	40	0	0	0	-100.00%
Computer Supplies	53005	0	86	30	100	100	0	0	0	0	-100.00%
Computer Software	53006	311	0	394	300	300	146	0	75	75	-75.00%
Telephone	53008	1,239	1,851	1,967	1,575	1,575	1,330	0	1,200	1,200	-23.81%
Print Duplicate	73003	3,952	3,970	3,653	3,635	3,635	3,635	0	3,750	3,750	3.16%
Postage and Box Rent	73004	1,274	1,325	1,218	1,570	1,570	1,550	0	1,500	1,500	-4.46%
Computer Licensing Charge	73006	0	0	0	1,411	1,411	1,411	0	1,313	1,313	-6.95%
Computer Server Charge	73030	3,503	0	0	0	0	0	0	0	0	0.00%
Office Subtotal:		11,074	8,949	8,245	9,621	9,621	9,030	0	8,713	8,713	-9.44%
Operating:											
Subscriptions	53501	28	198	39	80	80	0	0	0	0	-100.00%
Membership Dues	53502	1,247	1,512	1,275	1,615	1,615	1,298	0	350	350	-78.33%
Publish Legal Notices	53503	2,498	1,754	1,810	2,050	2,050	2,350	0	330	330	-83.90%
Food	53520	38	0	0	50	50	50	0	0	0	-100.00%
Small Equipment	53522	0	264	242	500	500	0	0	0	0	-100.00%
Operating Licenses Fees	53553	54	0	44	50	50	10	0	0	0	-100.00%
Small Equipment Technology	53580	0	3,447	607	0	0	0	0	0	0	0.00%
Operating Subtotal:		3,865	7,176	4,017	4,345	4,345	3,708	0	680	680	-84.35%
Repairs & Maint:											
Technology Repair and Maintain	74029	429	429	462	429	429	429	0	330	330	-23.08%
Repairs & Maint Subtotal:		429	429	462	429	429	429	0	330	330	-23.08%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 015 - Finance											
Contractual Services:											
Accounting Auditing	55012	84,250	85,000	90,545	90,000	90,000	90,000	101,200	101,200	101,200	12.44%
Data Processing	55013	112,769	121,651	129,775	125,960	125,960	125,960	127,400	133,460	133,460	5.95%
Professional Service	55014	1,232	4,569	1,040	4,700	4,700	4,700	0	9,200	9,200	95.74%
Collection Services	55015	139	379	103	500	500	10	0	0	0	-100.00%
Other Contract Serv	55030	0	0	0	0	40,000	0	0	0	0	0.00%
Contractual Services Subtotal:		198,390	211,599	221,463	221,160	261,160	220,670	228,600	243,860	243,860	10.26%
Insurance Expenses:											
Prop Liab Insurance	76000	1,428	1,488	2,112	2,801	2,801	2,801	0	2,629	2,629	-6.14%
Insurance Expenses Subtotal:		1,428	1,488	2,112	2,801	2,801	2,801	0	2,629	2,629	-6.14%
Total Other Operating:											
		215,186	229,640	236,299	238,356	278,356	236,638	228,600	256,212	256,212	7.49%
Expense Total:											
		770,179	819,713	859,627	956,308	914,222	896,014	858,414	890,476	890,476	-6.88%
Finance Net/(Levy):											
		(725,479)	(763,827)	(812,527)	(907,108)	(865,022)	(846,814)	(814,414)	(846,476)	(846,476)	-6.68%

FINANCE **PROGRAM BUDGETS**

NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2023 ADOPTED	2022 ADOPTED	2021 ADOPTED	2023 OVER 2022	2022 OVER 2021
Finance	1015	629,814	4,450	-	256,212	890,476	44,000	846,476	814,420	704,805	3.94	15.55
Purchasing	1019	-	-	-	-	-	-	-	92,688	90,966	(100.00)	1.89
Grand Totals		<u>629,814</u>	<u>4,450</u>	<u>-</u>	<u>256,212</u>	<u>890,476</u>	<u>44,000</u>	<u>846,476</u>	<u>907,108</u>	<u>795,771</u>	<u>(6.68)</u>	<u>13.99</u>
Tax levy								<u>846,476</u>	<u>907,108</u>	<u>795,771</u>	<u>(6.68)</u>	<u>13.99</u>

Starting with the 2023 budget, Purchasing's revenues and expenses will be in Org 1011 Department of Administration.
 This schedule will be included in the 2023, 2024 and 2025 budget books as to show the history of Finance from a Division 2022 and prior to a Department 2023 and forward.

INFORMATION TECHNOLOGY

General Fund – Department: 022
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Patty Francour
LOCATION: Winnebago County Information Technology
County Administration Building
112 Otter Avenue, First Floor
Oshkosh, WI 54901

TELEPHONE: (920) 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 Assist in the support and maintenance of 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 TECHNOLOGY

**General Fund – Department: 022
2023 BUDGET NARRATIVE**

DEPARTMENT HEAD: Patty Francour
LOCATION: Winnebago County Information Technology
County Administration Building
112 Otter Avenue, First Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3491

2022 ACCOMPLISHMENTS:

- 1. Completed fiber installation to the new Park View Training Center.**
- 2. Assisted in the setup for the annual special events including: EAA, Lifest.**
- 3. Completed the removal of thin clients related to Citrix virtual desktop use.**
- 4. Implemented additional two-factor authentication to cover remote workers / vendors.**
- 5. On-boarded several new employees in the IS department.**
- 6. Continued to assist with virtual / hybrid County Board meetings.**
- 7. Setup livestreaming for County committees.**
- 8. Completed the biennial refresh for cellular phones and changed providers to FirstNet.**
- 9. Completed an in-house refresh of the County website.**
- 10. Assisted Public Health in automating positive COVID-19 test notifications to save staff time making manual calls.**
- 11. Enhanced employee timecard system to better support remote users.**
- 12. Worked with multiple departments to accomplish several state-mandated software upgrades.**
- 13. Worked with HR to automate parts of the onboarding process.**
- 14. Completed the removal of Server 2013 from our environment before software end of life in October.**
- 15. Assisted in the planning and preparation for the Expo to be a disaster recovery site.**
- 16. Assisted in the relocation of several departments.**
- 17. Refreshed the County Board mobile device inventory, provided help at meetings, and offered training.**

- 18. Assisted with the connectivity at the Shelter Care building on Harrison St.**
- 19. Continued to work on compliance with e911 related laws – assisted Sheriff's Office with ESINet next gen project.**
- 20. Organized the project to complete engineering for a redundant fiber loop between critical County data centers.**
- 21. Selected and installed new auto-attendant for the County phone system.**

2023 GOALS & OBJECTIVES:

- 1. Continue to make progress on the research and testing of Microsoft 365 in our environment.**
- 2. Complete a software upgrade related to MUNIS.**
- 3. Plan for, and install dependent on budget, long-term video conferencing solutions for committee meeting places.**
- 4. Participate in the installation of the redundant fiber loop between critical County data centers.**
- 5. Continue to monitor, enhance, and fortify cyber security functions.**
- 6. Continue to upgrade hardware scheduled via the technology replacement fund.**
- 7. Continue to provide assistance and training to users for our standard software.**
- 8. Continue to provide high quality technical support behind friendly, responsive customer service.**
- 9. Continue to work on IS specific policies and procedures.**

INFORMATION TECHNOLOGY

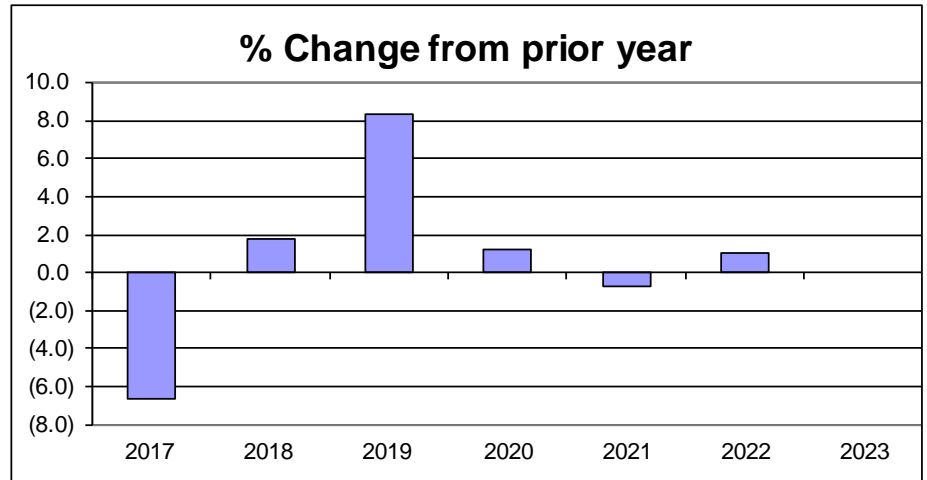
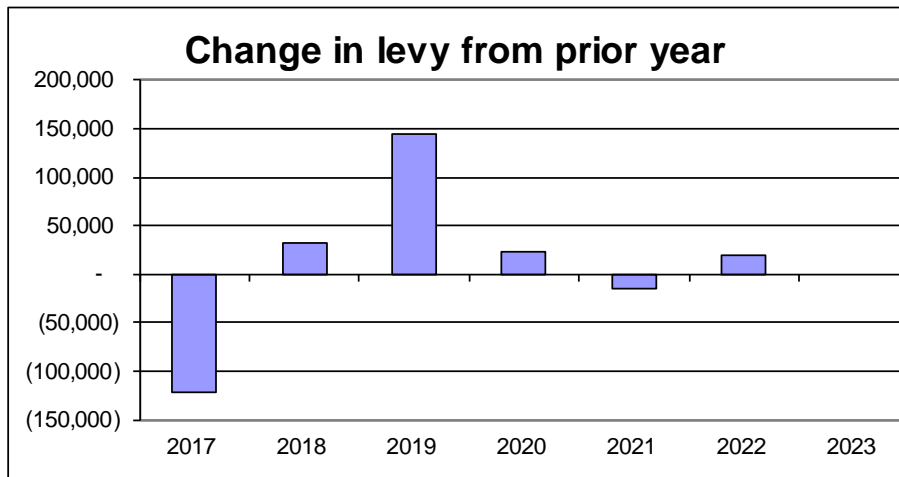
2023 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

There is no change to the staffing table for 2023. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The tax levy for 2023 is \$1,911,968, no change from 2022. A schedule of significant changes follows.



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. The 2023 tax levy for the technology fund is \$743,840, down \$256,160 or 25.62% under 2022. In 2022, the tax levy from operations was \$884,909 but \$115,091 was added to their levy to increase their fund balance for future needs. Going forward, we will allocate an amount from the undesignated general fund balance to be turned over to the Technology Replacement Fund balance from surplus at year-end to cover future year's budgets when replacement needs are higher.

SIGNIFICANT CHANGES FROM 2022 ADOPTED - Information Technology

Account	Amount	Description
Significant changes from 2022		
Tax Levy 2022	\$ 1,911,968	
Revenue Changes - impact on levy:		
DP Services	(6,000)	Increase in revenues received from Solid Waste, as set in the Cost Allocation Plan.
Expense Changes - impact on levy:		
Health Insurance	(37,487)	Decrease based on one (1) User Support Specialist position hired who waived health insurance coverage, one (1) Network Technician position hired who took Employee coverage but was budgeted for family, and one (1) Network Technician position who went from Employee +1 coverage to Employee coverage.
WI Retirement	5,957	Increase based on the 2.8% increase in Regular Pay, along with the increase in Employer share of Wisconsin Retirement System from 6.5% to 6.8%.
Other small changes	37,530	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2023	\$ 1,911,968	

Expense Account	Amount	Description
Professional Service	50,000	Increase to hire a consultant to assist with the County's electronic document storage goals, in order to decrease paper usage and filing space.
Unassigned General Fund Balance Applied 2023	\$ 50,000	

Financial Summary Information Technology

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	49,995	90,481	88,381	88,381	93,695
Labor	822,323	1,730,761	1,730,761	1,730,761	1,732,033
Travel	11,085	21,900	29,250	29,250	27,950
Capital	-	-	-	-	-
Other Expenditures	116,802	230,966	240,338	277,387	295,680
Total Expenditures	950,210	1,983,627	2,000,349	2,037,398	2,055,663
Levy Before Fund Balance Adjustment			1,911,968		1,961,968
Unassigned General Fund Balance Applied			-		(50,000)
Net Levy After Fund Balance Adjustment			1,911,968		1,911,968

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 022 - Information Technology											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	0	60,184	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		0	60,184	0	0	0	0	0	0	0	0.00%
Public Services:											
Offset Revenue	45013	0	0	0	488	488	488	99	99	99	-79.71%
Public Services Subtotal:		0	0	0	488	488	488	99	99	99	-79.71%
Interfund Revenue:											
Computer Maintenance	65029	48,939	48,477	49,995	46,893	46,893	46,893	46,596	46,596	46,596	-0.63%
DP Services	65085	19,404	19,404	16,320	18,000	18,000	18,000	24,000	24,000	24,000	33.33%
Interfund Revenue Subtotal:		68,343	67,881	66,315	64,893	64,893	64,893	70,596	70,596	70,596	8.79%
Total Operating Revenue:		68,343	128,065	66,315	65,381	65,381	65,381	70,695	70,695	70,695	8.13%
Misc Revenues:											
Sale Of Prop Equip	48104	0	0	3,540	0	0	2,100	0	0	0	0.00%
Other Miscellaneous Revenues	48109	3,050	0	0	0	0	0	0	0	0	0.00%
Cost Sharing Allocations	48110	17,624	38,489	29,196	23,000	23,000	23,000	23,000	23,000	23,000	0.00%
Misc Revenues Subtotal:		20,674	38,489	32,736	23,000	23,000	25,100	23,000	23,000	23,000	0.00%
Total Non-Operating Revenue:		20,674	38,489	32,736	23,000	23,000	25,100	23,000	23,000	23,000	0.00%
Revenue Total:		89,017	166,554	99,051	88,381	88,381	90,481	93,695	93,695	93,695	6.01%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 022 - Information Technology											
Expense											
Wages:											
Regular Pay	51100	1,173,354	1,186,190	1,171,816	1,235,869	1,235,869	1,235,869	1,270,425	1,270,425	1,270,425	2.80%
Overtime	51105	2,825	4,680	686	3,100	3,100	3,100	1,500	1,500	1,500	-51.61%
Payroll Sundry Account	51190	0	0	812	0	0	0	0	0	0	0.00%
Wages Subtotal:		1,176,179	1,190,871	1,173,313	1,238,969	1,238,969	1,238,969	1,271,925	1,271,925	1,271,925	2.66%
Fringes Benefits:											
FICA Medicare	51200	85,339	86,228	85,374	94,780	94,780	94,780	97,303	97,303	97,303	2.66%
Health Insurance	51201	280,348	282,390	263,159	291,522	291,522	291,522	254,035	254,035	254,035	-12.86%
Dental Insurance	51202	16,431	15,529	14,282	15,523	15,523	15,523	12,958	12,958	12,958	-16.52%
Workers Compensation	51203	2,191	1,240	2,641	2,237	2,237	2,237	1,713	1,713	1,713	-23.42%
Unemployment Comp	51204	0	559	(559)	0	0	0	0	0	0	0.00%
WI Retirement	51206	75,932	79,449	78,076	80,535	80,535	80,535	86,492	86,492	86,492	7.40%
Fringe Benefits Other	51207	6,298	6,470	5,780	7,195	7,195	7,195	7,607	7,607	7,607	5.73%
Fringes Benefits Subtotal:		466,539	471,865	448,753	491,792	491,792	491,792	460,108	460,108	460,108	-6.44%
Total Labor:		1,642,718	1,662,736	1,622,066	1,730,761	1,730,761	1,730,761	1,732,033	1,732,033	1,732,033	0.07%
Travel:											
Registration Tuition	52001	16,606	(2,154)	24,615	25,000	25,000	20,000	25,000	25,000	25,000	0.00%
Automobile Allowance	52002	1,337	38	17	1,200	1,200	500	600	600	600	-50.00%
Meals	52005	0	0	0	600	600	200	400	400	400	-33.33%
Lodging	52006	656	492	246	2,000	2,000	1,000	1,500	1,500	1,500	-25.00%
Other Travel Exp	52007	26	0	0	150	150	100	150	150	150	0.00%
Taxable Benefit	52008	0	0	0	300	300	100	300	300	300	0.00%
Travel Subtotal:		18,625	(1,624)	24,878	29,250	29,250	21,900	27,950	27,950	27,950	-4.44%
Total Travel:		18,625	(1,624)	24,878	29,250	29,250	21,900	27,950	27,950	27,950	-4.44%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 022 - Information Technology											
Capital Outlay:											
Equipment	58004	0	37,548	0	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		0	37,548	0	0	0	0	0	0	0	0.00%
Total Capital:		0	37,548	0	0	0	0	0	0	0	0.00%
Office:											
Office Supplies	53000	1,006	1,355	1,279	1,200	1,200	700	1,200	1,200	1,200	0.00%
Printing Supplies	53002	114	70	100	250	250	100	250	250	250	0.00%
Postage and Box Rent	53004	38	121	127	300	300	300	300	300	300	0.00%
Computer Supplies	53005	537	446	821	2,200	2,200	2,100	2,200	2,200	2,200	0.00%
Computer Software	53006	40,494	73,714	12,663	50,300	85,300	47,000	50,300	50,300	50,300	0.00%
Telephone	53008	12,082	14,817	10,604	21,000	21,000	17,000	21,000	21,000	21,000	0.00%
Telephone Supplies	53009	3,861	2,421	299	2,100	4,129	2,100	2,100	2,100	2,100	0.00%
Fiber pole rental locates	53015	25,546	31,347	31,821	34,000	34,000	34,000	34,000	34,000	34,000	0.00%
Print Duplicate	73003	846	901	521	1,000	1,000	1,000	900	900	900	-10.00%
Postage and Box Rent	73004	30	33	27	50	50	50	50	50	50	0.00%
Office Subtotal:		84,555	125,225	58,263	112,400	149,429	104,350	112,300	112,300	112,300	-0.09%
Operating:											
Subscriptions	53501	954	1,212	1,704	2,120	2,120	3,000	2,120	2,120	2,120	0.00%
Membership Dues	53502	250	250	250	260	260	250	250	250	250	-3.85%
Small Equipment	53522	535	0	0	19,000	19,000	16,000	19,000	19,000	19,000	0.00%
Motor Fuel	53548	6	0	0	100	100	100	100	100	100	0.00%
Loss on Disposition of Assets	53569	442	156	498	50	50	50	50	50	50	0.00%
Small Equipment Technology	53580	17,743	26,493	7,131	0	0	4,500	0	0	0	0.00%
Motor Fuel	73548	512	264	679	1,300	1,300	900	1,000	1,000	1,000	-23.08%
Operating Subtotal:		20,442	28,376	10,263	22,830	22,830	24,800	22,520	22,520	22,520	-1.36%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 022 - Information Technology											
Repairs & Maint:											
Equipment Repairs	54029	23,844	31,276	119,648	46,992	47,012	44,000	46,328	46,328	46,328	-1.41%
Maintenance Vehicles	74023	195	92	796	400	400	350	400	400	400	0.00%
Technology Repair and Maintain	74029	127	0	0	0	0	0	0	0	0	0.00%
Repairs & Maint Subtotal:		24,166	31,368	120,443	47,392	47,412	44,350	46,728	46,728	46,728	-1.40%
Contractual Services:											
Data Processing	55013	18,951	17,934	19,911	21,250	21,250	26,000	26,000	26,000	26,000	22.35%
Professional Service	55014	3,480	20,155	11,136	20,000	20,000	15,000	20,000	70,000	70,000	250.00%
Contractual Services Subtotal:		22,431	38,089	31,047	41,250	41,250	41,000	46,000	96,000	96,000	132.73%
Insurance Expenses:											
Prop Liab Insurance	76000	6,696	6,960	11,988	16,466	16,466	16,466	18,132	18,132	18,132	10.12%
Insurance Expenses Subtotal:		6,696	6,960	11,988	16,466	16,466	16,466	18,132	18,132	18,132	10.12%
Total Other Operating:		158,290	230,018	232,004	240,338	277,387	230,966	245,680	295,680	295,680	23.03%
Expense Total:		1,819,633	1,928,677	1,878,948	2,000,349	2,037,398	1,983,627	2,005,663	2,055,663	2,055,663	2.77%
Information Technology Net/(Levy):		(1,730,616)	(1,762,123)	(1,779,897)	(1,911,968)	(1,949,017)	(1,893,146)	(1,911,968)	(1,961,968)	(1,961,968)	2.62%
Unassigned General Fund Balance Applied:		0	0	0	0	0	0	0	50,000	50,000	100.00%
Information Technology Net/(Levy):		(1,730,616)	(1,762,123)	(1,779,897)	(1,911,968)	(1,949,017)	(1,893,146)	(1,911,968)	(1,911,968)	(1,911,968)	0.00%

SIGNIFICANT CHANGES FROM 2022 ADOPTED - Technology Replacement Fund

Account	Amount	Description
Significant changes from 2022		
Tax Levy 2022	\$ 1,000,000	
Revenue Changes - impact on levy:		
Computer Licensing Charge	29,601	In 2022, this charge was set up to allocate the Microsoft license charges to departments. The budgeted 2023 amount relates directly to the amount of equipment each department currently has in their inventory.
Expense Changes - impact on levy:		
Capital - Equipment	(232,000)	Decrease in capital outlay equipment needs due to inventory life cycle and aging out equipment schedule for 2023.
Computer Software	191,655	Increase due to the conversion of our Microsoft Enterprise Agreement from on-premise to cloud licensing structure.
Small Equipment Technology	(92,160)	Decrease in small equipment technology needs due to inventory life cycle and aging out equipment schedule for 2023.
Data Processing	(37,776)	Decrease due to reducing our Citrix infrastructure and the number of user licenses needed.
Designated Technology Fund Balance	(115,091)	The 2022 budget included adding \$115,091 to the Designated Technology Fund balance. The 2023 budget will not include an additional levy amount to the Designated Technology Fund to increase the fund balance.
Other small changes	(389)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2023	\$ 743,840	

Financial Summary Technology Replacement Fund

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	<u>110,775</u>	<u>221,662</u>	<u>221,162</u>	<u>221,162</u>	<u>191,950</u>
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	41,461	308,000	308,000	348,176	76,000
Other Expenditures	<u>619,949</u>	<u>798,071</u>	<u>798,071</u>	<u>914,586</u>	<u>859,790</u>
Total Expenditures	661,410	1,106,071	1,106,071	1,262,762	935,790
Levy Before Fund Balance Adjustment			884,909		743,840
Increase / (Decrease) Designated Technology Fund Balance			<u>115,091</u>		<u>-</u>
Net Levy After Fund Balance Adjustment			1,000,000		743,840

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 023 - Technology Replacement Fund											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	0	616,648	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		0	616,648	0	0	0	0	0	0	0	0.00%
Public Services:											
Offset Revenue	45013	0	0	0	0	0	500	389	389	389	100.00%
Public Services Subtotal:		0	0	0	0	0	500	389	389	389	100.00%
Interfund Revenue:											
Computer Licensing Charge	63006	0	0	0	221,162	221,162	221,162	191,561	191,561	191,561	-13.38%
Computer Server Charge	65030	14,010	9,289	0	0	0	0	0	0	0	0.00%
Interfund Revenue Subtotal:		14,010	9,289	0	221,162	221,162	221,162	191,561	191,561	191,561	-13.38%
Total Operating Revenue:		14,010	625,937	0	221,162	221,162	221,662	191,950	191,950	191,950	-13.21%
Revenue Total:		14,010	625,937	0	221,162	221,162	221,662	191,950	191,950	191,950	-13.21%
Expense											
Capital Outlay:											
Equipment	58004	224,318	83,952	199,821	308,000	348,176	308,000	76,000	76,000	76,000	-75.32%
Capital Outlay Subtotal:		224,318	83,952	199,821	308,000	348,176	308,000	76,000	76,000	76,000	-75.32%
Total Capital:		224,318	83,952	199,821	308,000	348,176	308,000	76,000	76,000	76,000	-75.32%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 023 - Technology Replacement Fund											
Office:											
Computer Software	53006	248,400	232,119	317,243	320,505	320,505	320,505	512,160	512,160	512,160	59.80%
Office Subtotal:		248,400	232,119	317,243	320,505	320,505	320,505	512,160	512,160	512,160	59.80%
Operating:											
Small Equipment	53522	(1,274)	0	0	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	147,544	604,231	(24,457)	206,510	323,025	206,510	114,350	114,350	114,350	-44.63%
Operating Subtotal:		146,270	604,231	(24,457)	206,510	323,025	206,510	114,350	114,350	114,350	-44.63%
Contractual Services:											
Data Processing	55013	167,052	238,131	225,757	271,056	271,056	271,056	233,280	233,280	233,280	-13.94%
Contractual Services Subtotal:		167,052	238,131	225,757	271,056	271,056	271,056	233,280	233,280	233,280	-13.94%
Total Other Operating:		561,722	1,074,481	518,543	798,071	914,586	798,071	859,790	859,790	859,790	7.73%
Expense Total:		786,040	1,158,433	718,364	1,106,071	1,262,762	1,106,071	935,790	935,790	935,790	-15.40%
Technology Replacement Net/(Levy):		(772,030)	(532,496)	(718,364)	(884,909)	(1,041,600)	(884,409)	(743,840)	(743,840)	(743,840)	-15.94%
Designated Technology Fund balance (Incr)/Decr:		0	0	0	(115,091)	(115,091)	(115,091)	0	0	0	-100.00%
Technology Replacement Fund Net/(Levy):		(772,030)	(532,496)	(718,364)	(1,000,000)	(1,156,691)	(999,500)	(743,840)	(743,840)	(743,840)	-25.62%

NOTE: fund balance applied is a use of fund balance to reduce the levy for this operation. A negative fund balance applied will increase the Designated Technology Fund balance.

WINNEBAGO COUNTY CAPITAL OUTLAY - 2023

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Technology Replacement Fund -				
	Large Server	2	27,000	54,000
	Medium Storage	2	11,000	22,000
		4		76,000

FACILITIES

**General Fund – Division: 025
2023 BUDGET NARRATIVE**

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

TELEPHONE: (920) 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

**General Fund – Division: 025
2023 BUDGET NARRATIVE**

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

TELEPHONE: (920) 236-4790

2022 ACCOMPLISHMENTS:

- 1. Completed the construction of the Park View Health Center Training Facility**
- 2. Completed the Courthouse Masonry Repairs**
- 3. Completed the design of the New Evidence Storage and Morgue Building**
- 4. Completed the design and began construction of the 980 Residential Facility**
- 5. Completed the construction of the Sheriff Boathouse**
- 6. Completed the remodel of the District Attorney Offices**
- 7. Completed Fairview Tower Building roof replacement**
- 8. Completed the Locked Unit Door Replacement at Park View Health Center**
- 9. Completed schematic design for the Highway Shop and Office modifications**
- 10. Completed Neenah Human Services Office remodel of Room 246**
- 11. Completed the relocation and office mods for the Veteran Services Office and Corporate Counsel**

2023 GOALS & OBJECTIVES:

- 1. Complete construction of the New Evidence and Morgue Building**
- 2. Complete construction of the 980 Residential Facility**
- 3. Complete construction of the Highway Shop and Office modifications**
- 4. Complete construction of a Mother's Room in the Orrin King Building**

- 5. Complete the design and remodeling of the Courthouse Clerk of Courts Basement Storage Area into Offices**
- 6. Complete the County Building Assessment Study**
- 7. Develop a long-range building modification and repair plan**
- 8. Replace the Neenah Human Services Building air conditioning plant**
- 9. Complete the Neenah Human Services roof replacement**
- 10. Complete the County Administration Building masonry repairs**
- 11. Complete the Orrin King window replacement**

FACILITIES

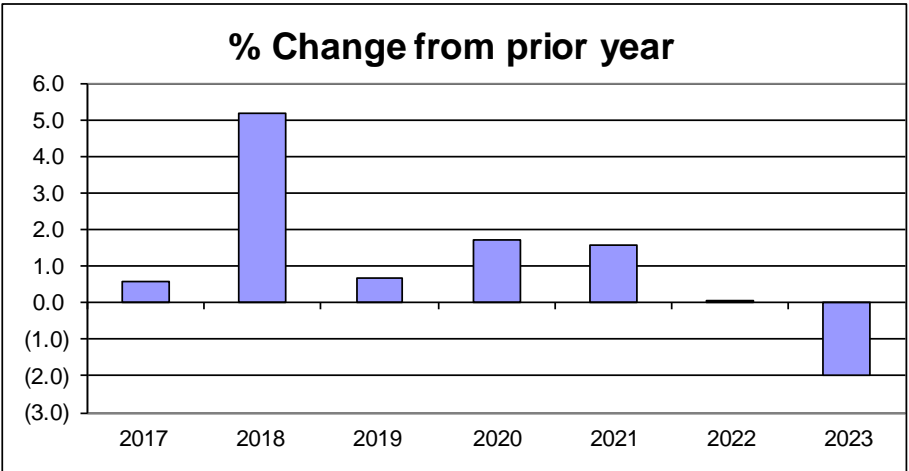
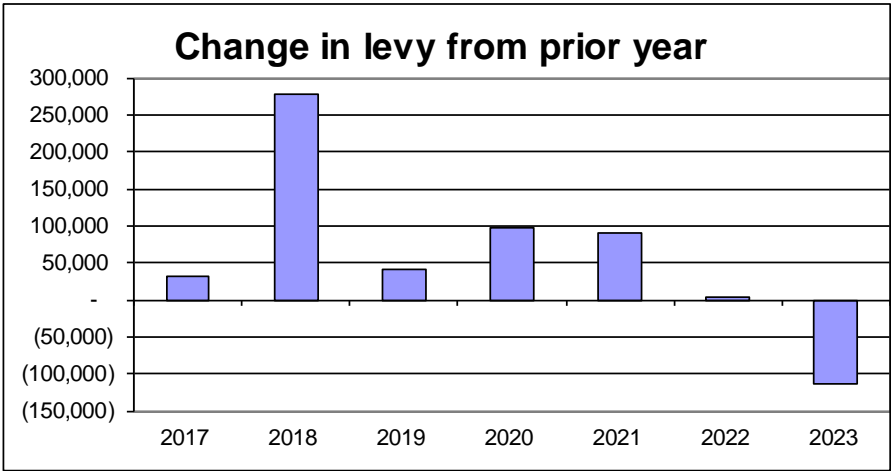
2023 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section. After the 2022 budget was adopted, five (5) Custodian positions were removed and five (5) Facilities Assistant positions were added to the Table of Organization of Classified Positions.

COUNTY LEVY:

The tax levy for 2023 is \$5,686,298, a decrease of \$114,707 or 1.98% under 2022. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2022 ADOPTED - Facilities

Account	Amount	Description
Significant changes from 2022		
Tax Levy 2022	\$ 5,801,005	
Revenue Changes - impact on levy:		
Rental Revenue	(18,000)	Increase based on anticipated rent increase from Human Services drop in program.
Rental Building	20,412	Decrease based only one tenant in the 980 housing for 2023, there were two tenants in 2022.
Expense Changes - impact on levy:		
Wage Turnover Savings	(50,000)	This account was created in the 2023 budget process to show the turnover savings for regular pay because Facilities has significant turnover and longer vacancy periods in their department and this account shows the cost savings.
Health Insurance	54,614	Increase due to enrollment changes within the department.
Workers Compensation	(11,077)	Decrease based on lower projected rates.
WI Retirement	9,647	Increase based on WRS rates being increased from 6.5% to 6.8%, along with the average pay merit increase of 3% and anticipated overtime budgeted.
Fringe Turnover Savings	(25,000)	This account was created in the 2023 budget process to show the turnover savings for fringe benefits because Facilities has significant turnover and longer vacancy periods in their department and this account shows the cost savings.
Capital - Improvements	(93,000)	Decrease due to no improvements budgeted for 2023. In 2022, Facilities budgeted \$93,000 to replace the chiller at Neenah Human Services.
Capital - Equipment	17,500	Increase due to equipment needs for 2023. In 2023, Facilities have budgeted for a two (2) replacement vehicles, and a replacement genie lift.
Computer Software	(14,260)	Decrease due to less software needs in 2023. In 2022, the Legionella software maintenance was budgeted at \$5,000 each (3) and in 2023 the software is \$2,500 each (3) - a savings of \$7,500.
Telephone	7,344	Increase due to cellular service for implementing iPads.
Uniform Tools Allowance	(13,800)	Decrease due to purchasing uniforms vs renting uniforms.
Small Equipment	(7,030)	Decrease based on less small equipment needs in 2023 from 2022.
Building Rental	7,200	Increase based on rental parking fee increases for County Administration Building (CAB).
Small Equipment Technology	10,615	Increase based on purchasing iPads.

SIGNIFICANT CHANGES FROM 2022 ADOPTED - Facilities

Account	Amount	Description
Maintenance Buildings	(173,380)	Decrease due to fewer planned building repairs.
Maintenance Equipment	119,370	Increase based on more planned equipment repairs.
Maintenance Vehicles	12,000	Increase based on more contracted vehicle repairs.
Heat	45,722	Increase due to increased usage and Wisconsin Public Service 7% increase.
Power and Light	(45,866)	Decrease due to reduced usage.
Water and Sewer	(26,600)	Decrease due to reduced usage.
Snow Removal	49,000	Increase due to anticipated additional contracted services for snow removal.
Vehicles Repairs	8,000	Increase due to anticipated additional contracted services for vehicle repairs.
Professional Service	(78,500)	Decrease due to fewer planned projects.
Other small changes	80,382	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2023	\$ 5,686,298	

Expense Account	Amount	Description
Capital Improvements	853,016	Increase for Expo Center emergency use upgrades for installing an emergency generator, this was approved by Budget Amendment #126-102022-013 using General Fund Balance.
Professional Services	300,000	Increase for a County-wide building condition assessment study to be done on 114 buildings related to needed maintenance and repairs, this was approved by Budget Amendment #126-102022-001 using General Fund Balance.
Unassigned General Fund Balance Applied 2023	\$ 1,153,016	

Financial Summary Facilities

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	73,957	135,144	156,356	156,356	155,924
Labor	1,297,195	2,594,390	3,051,854	3,051,854	3,097,355
Travel	815	1,300	9,875	12,285	11,475
Capital	7,012	265,406	210,500	317,191	988,016
Other Expenditures	1,168,533	2,540,387	2,685,132	2,816,474	2,898,392
Total Expenditures	2,473,555	5,401,483	5,957,361	6,197,804	6,995,238
Levy Before Fund Balance Adjustment			5,801,005		6,839,314
Unassigned General Fund Balance Applied			-		(1,153,016)
Net Levy After Fund Balance Adjustment			5,801,005		5,686,298

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 025 - Facilities											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	0	40,292	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		0	40,292	0	0	0	0	0	0	0	0.00%
Public Services:											
Other Fees	45002	0	31	154	0	0	0	0	0	0	0.00%
Public Services Subtotal:		0	31	154	0	0	0	0	0	0	0.00%
Interfund Revenue:											
Rental Revenue	65011	40,200	50,400	50,700	50,700	50,700	50,700	68,700	68,700	68,700	35.50%
Other Department Charges	65081	6,000	6,000	10,500	12,500	12,500	12,500	14,000	14,000	14,000	12.00%
Interfund Revenue Subtotal:		46,200	56,400	61,200	63,200	63,200	63,200	82,700	82,700	82,700	30.85%
Total Operating Revenue:		46,200	96,723	61,354	63,200	63,200	63,200	82,700	82,700	82,700	30.85%
Misc Revenues:											
Rental Building	48100	46,665	139,645	99,017	82,662	82,662	62,250	62,250	62,250	62,250	-24.69%
Sale of Scrap	48106	3,734	3,682	3,507	3,000	3,000	2,200	3,000	3,000	3,000	0.00%
Other Miscellaneous Revenues	48109	11,385	48,070	31,467	7,494	7,494	7,494	7,974	7,974	7,974	6.41%
Misc Revenues Subtotal:		61,784	191,397	133,991	93,156	93,156	71,944	73,224	73,224	73,224	-21.40%
Total Non-Operating Revenue:		61,784	191,397	133,991	93,156	93,156	71,944	73,224	73,224	73,224	-21.40%
Revenue Total:		107,984	288,120	195,345	156,356	156,356	135,144	155,924	155,924	155,924	-0.28%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 025 - Facilities											
Expense											
Wages:											
Regular Pay	51100	1,770,272	1,769,865	1,750,696	1,970,358	1,970,358	1,705,726	2,031,705	2,031,705	2,031,705	3.11%
Temporary Employees	51101	24,415	16,943	8,337	23,000	23,000	8,933	26,000	26,000	26,000	13.04%
Overtime	51105	14,250	39,887	18,807	31,941	31,941	52,168	28,115	28,115	28,115	-11.98%
Comp Time	51108	430	36	108	0	0	0	0	0	0	0.00%
Wage Turnover Savings	51150	0	0	0	0	0	0	0	(50,000)	(50,000)	100.00%
Wages Subtotal:		1,809,367	1,826,731	1,777,949	2,025,299	2,025,299	1,766,827	2,085,820	2,035,820	2,035,820	0.52%
Fringes Benefits:											
FICA Medicare	51200	131,897	131,829	129,193	154,933	154,933	128,518	159,565	159,565	159,565	2.99%
Health Insurance	51201	629,210	611,675	564,135	669,822	669,822	526,270	724,436	724,436	724,436	8.15%
Dental Insurance	51202	32,634	31,404	28,476	33,611	33,611	26,564	35,437	35,437	35,437	5.43%
Workers Compensation	51203	19,151	10,677	21,603	26,612	26,612	23,262	15,535	15,535	15,535	-41.62%
Unemployment Comp	51204	1,834	1,514	(848)	0	0	0	0	0	0	0.00%
WI Retirement	51206	116,431	121,481	118,410	129,970	129,970	113,236	139,617	139,617	139,617	7.42%
Fringe Benefits Other	51207	9,853	9,970	9,612	11,607	11,607	9,713	11,945	11,945	11,945	2.91%
Fringe Turnover Savings	51250	0	0	0	0	0	0	0	(25,000)	(25,000)	100.00%
Fringes Benefits Subtotal:		941,010	918,550	870,580	1,026,555	1,026,555	827,563	1,086,535	1,061,535	1,061,535	3.41%
Total Labor:		2,750,377	2,745,281	2,648,529	3,051,854	3,051,854	2,594,390	3,172,355	3,097,355	3,097,355	1.49%
Travel:											
Registration Tuition	52001	3,136	619	2,092	9,325	10,725	1,300	10,925	10,925	10,925	17.16%
Automobile Allowance	52002	299	0	0	200	700	0	200	200	200	0.00%
Meals	52005	132	0	0	100	350	0	100	100	100	0.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 025 - Facilities											
Lodging	52006	471	0	0	250	500	0	250	250	250	0.00%
Other Travel Exp	52007	14	5	0	0	10	0	0	0	0	0.00%
Travel Subtotal:		4,052	625	2,092	9,875	12,285	1,300	11,475	11,475	11,475	16.20%
Total Travel:		4,052	625	2,092	9,875	12,285	1,300	11,475	11,475	11,475	16.20%
Capital Outlay:											
Buildings	58001	162,471	9,771	0	0	0	0	0	0	0	0.00%
Improvements	58002	0	99,336	1,116	93,000	93,000	93,000	0	0	853,016	817.22%
Equipment Technology	58003	0	0	5,295	0	55,000	55,000	0	0	0	0.00%
Equipment	58004	95,672	89,371	57,308	117,500	169,191	117,406	135,000	135,000	135,000	14.89%
Capital Outlay Subtotal:		258,143	198,479	63,719	210,500	317,191	265,406	135,000	135,000	988,016	369.37%
Total Capital:		258,143	198,479	63,719	210,500	317,191	265,406	135,000	135,000	988,016	369.37%
Office:											
Office Supplies	53000	1,782	1,650	1,302	1,800	1,800	1,800	1,800	1,800	1,800	0.00%
Printing Supplies	53002	559	1,913	1,617	1,700	1,700	2,997	2,150	2,150	2,150	26.47%
Postage and Box Rent	53004	313	197	305	275	275	275	220	220	220	-20.00%
Computer Software	53006	7,425	18,381	19,607	65,160	65,160	65,160	50,900	50,900	50,900	-21.88%
Telephone	53008	9,046	10,074	12,010	12,500	12,500	9,726	19,844	19,844	19,844	58.75%
Telephone Supplies	53009	0	0	0	0	0	120	200	200	200	100.00%
Print Duplicate	73003	2,409	2,511	2,868	2,750	2,750	1,291	2,600	2,600	2,600	-5.45%
Postage and Box Rent	73004	26	33	28	50	50	26	30	30	30	-40.00%
Computer Licensing Charge	73006	0	0	0	5,848	5,848	5,848	5,659	5,659	5,659	-3.23%
Office Subtotal:		21,559	34,761	37,737	90,083	90,083	87,243	83,403	83,403	83,403	-7.42%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 025 - Facilities											
Operating:											
Advertising	53500	0	0	226	0	0	0	0	0	0	0.00%
Subscriptions	53501	1,021	2,810	2,773	5,000	5,000	5,000	3,400	3,400	3,400	-32.00%
Household Supplies	53516	55,617	63,440	61,395	64,000	64,000	64,000	64,000	64,000	64,000	0.00%
Uniforms Tools Allowance	53517	10,031	10,359	11,764	13,800	13,800	0	0	0	0	-100.00%
Small Equipment	53522	19,614	31,830	24,498	30,060	30,060	44,837	23,030	23,030	23,030	-23.39%
Shop Supplies	53523	5,327	5,301	5,869	6,000	6,000	6,660	6,500	6,500	6,500	8.33%
Building Rental	53550	19,200	14,400	14,400	14,400	14,400	21,600	21,600	21,600	21,600	50.00%
Equipment Rental	53551	1,141	1,642	0	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Operating Licenses Fees	53553	2,775	3,274	1,963	5,566	5,566	5,566	5,566	5,566	5,566	0.00%
Small Equipment Technology	53580	0	72	1,216	1,200	1,200	1,200	11,815	11,815	11,815	884.58%
Motor Fuel	73548	23,781	17,400	25,654	20,000	20,000	20,867	22,000	22,000	22,000	10.00%
Operating Subtotal:		138,506	150,527	149,758	162,026	162,026	171,730	159,911	159,911	159,911	-1.31%
Repairs & Maint:											
Maintenance Buildings	54020	460,116	361,860	333,188	547,600	646,503	550,816	374,220	374,220	374,220	-31.66%
Maintenance Grounds	54021	6,047	7,777	3,783	15,500	15,500	15,500	15,500	15,500	15,500	0.00%
Maintenance Equipment	54022	327,148	328,203	183,654	251,150	251,150	300,100	370,520	370,520	370,520	47.53%
Maintenance Vehicles	54023	2,123	991	1,223	0	0	11,342	12,000	12,000	12,000	100.00%
Equipment Repairs	54029	4,575	3,813	2,394	2,850	2,850	2,850	2,828	2,828	2,828	-0.77%
Maintenance Grounds	74021	0	0	18	0	0	0	7,500	7,500	7,500	100.00%
Maintenance Vehicles	74023	12,028	13,626	15,193	12,750	12,750	12,750	14,000	14,000	14,000	9.80%
Technology Repair and Maintain	74029	1,188	1,188	1,188	1,155	1,155	1,155	1,221	1,221	1,221	5.71%
Repairs & Maint Subtotal:		813,225	717,458	540,641	831,005	929,908	894,513	797,789	797,789	797,789	-4.00%
Utilities:											
Heat	54700	295,195	234,723	317,632	263,000	263,000	325,374	308,722	308,722	308,722	17.38%
Power and Light	54701	572,561	556,680	579,108	560,000	560,000	448,839	514,134	514,134	514,134	-8.19%
Water and Sewer	54702	266,548	219,739	231,258	235,000	235,000	164,445	208,400	208,400	208,400	-11.32%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 025 - Facilities											
Refuse Collection	54703	26,742	27,664	25,704	23,976	23,976	18,910	24,372	24,372	24,372	1.65%
Refuse Collection	74703	1,617	2,890	1,459	2,500	2,500	2,500	2,500	2,500	2,500	0.00%
Utilities Subtotal:		1,162,663	1,041,696	1,155,161	1,084,476	1,084,476	960,068	1,058,128	1,058,128	1,058,128	-2.43%
Contractual Services:											
Pest Extermination	55002	2,631	1,978	5,214	2,800	2,800	3,460	3,200	3,200	3,200	14.29%
Snow Removal	55003	18,710	9,347	10,423	13,500	13,500	12,337	62,500	62,500	62,500	362.96%
Vehicle Repairs	55005	1,506	4,771	459	2,000	2,000	2,000	10,000	10,000	10,000	400.00%
Grounds Maintenance	55007	12,229	12,414	12,421	23,860	23,860	23,000	20,060	20,060	20,060	-15.93%
Building Repairs	55008	62,365	58,362	40,806	48,330	48,330	48,330	49,600	49,600	49,600	2.63%
Professional Service	55014	59,144	49,404	57,046	259,200	291,639	142,608	180,700	180,700	480,700	85.46%
Janitorial Services	55016	8,389	8,002	11,187	12,250	12,250	27,496	14,250	14,250	14,250	16.33%
Security Service	55028	0	0	0	0	0	12,000	0	0	0	0.00%
Snow Removal	75003	85,513	55,379	57,493	62,000	62,000	62,000	62,000	62,000	62,000	0.00%
Contractual Services Subtotal:		250,488	199,658	195,049	423,940	456,379	333,231	402,310	402,310	702,310	65.66%
Insurance Expenses:											
Prop Liab Insurance	76000	47,268	49,164	74,604	93,602	93,602	93,602	96,851	96,851	96,851	3.47%
Insurance Expenses Subtotal:		47,268	49,164	74,604	93,602	93,602	93,602	96,851	96,851	96,851	3.47%
Total Other Operating:		2,433,710	2,193,263	2,152,949	2,685,132	2,816,474	2,540,387	2,598,392	2,598,392	2,898,392	7.94%
Expense Total:		5,446,282	5,137,648	4,867,289	5,957,361	6,197,804	5,401,483	5,917,222	5,842,222	6,995,238	17.42%
Facilities Net/(Levy):		(5,338,298)	(4,849,528)	(4,671,944)	(5,801,005)	(6,041,448)	(5,266,339)	(5,761,298)	(5,686,298)	(6,839,314)	17.90%
Unassigned General Fund Balance Applied:		0	0	0	0	0	0	0	0	1,153,016	100.00%
Facilities Net/(Levy):		(5,338,298)	(4,849,528)	(4,671,944)	(5,801,005)	(6,041,448)	(5,266,339)	(5,761,298)	(5,686,298)	(5,686,298)	-1.98%

WINNEBAGO COUNTY CAPITAL OUTLAY - 2023

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Facilities -				
	Expo Center Emergency Use upgrades	1	853,016	853,016
	Replacement Vehicles	2	60,000	120,000
	Replacement Genie Lift	1	15,000	15,000
		4		988,016

FACILITIES PROGRAM BUDGETS

NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2023 ADOPTED	2022 ADOPTED	2021 ADOPTED	2023 OVER 2022	2022 OVER 2021
Other County Facilities	1025	3,097,355	11,475	135,000	2,820,892	6,064,722	131,924	5,932,798	5,673,505	5,661,422	4.57	0.21
SP Residential Facility	1028	-	-	-	3,500	3,500	24,000	(20,500)	(36,000)	(20,160)	100.00	78.57
Facilities-Other Depts.	1029	-	-	853,016	74,000	927,016	-	927,016	163,500	155,500	466.98	5.14
Grand Totals		<u>3,097,355</u>	<u>11,475</u>	<u>988,016</u>	<u>2,898,392</u>	<u>6,995,238</u>	<u>155,924</u>	<u>6,839,314</u>	<u>5,801,005</u>	<u>5,796,762</u>	<u>17.90</u>	<u>0.07</u>
Unassigned General Fund Balance applied								(1,153,016)	-	-	(100.00)	0.00
Tax levy								<u>5,686,298</u>	<u>5,801,005</u>	<u>5,796,762</u>	<u>(1.98)</u>	<u>0.07</u>

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
PUBLIC SAFETY				
District Attorney	\$ 591,197	\$ 1,899,506	\$ (10,000)	\$ 1,298,309
Clerk of Courts & Courts	2,447,688	4,598,258	-	2,150,570
Sheriff	2,280,234	25,371,790	-	23,091,556
Jail Improvements	190,700	240,088	(49,388)	-
Coroner	185,000	571,056	-	386,056
Emergency Management	178,692	441,626	(49,500)	213,434
	<u>\$ 5,873,511</u>	<u>\$ 33,122,324</u>	<u>\$ (108,888)</u>	<u>\$ 27,139,925</u>

DISTRICT ATTORNEY

**General Fund – Department: 101
2023 BUDGET NARRATIVE**

DEPARTMENT HEAD: Eric Sparr
LOCATION: Winnebago County District Attorney
Orrin King Building
448 Algoma Boulevard, Second and Third Floors
Oshkosh, WI 54901

TELEPHONE: (920) 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: Twelve person prosecution staff providing expert representation of citizens in all matters concerning the criminal justice system.

INVESTIGATION: Two 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 whose 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 three full-time victim witness assistants acting as liaison between victims and witnesses of crime and the District Attorney's Office staff attorneys.

DIVERSION PROGRAM(S): Full-time Program Coordinator, Full-time Risk Assessment Coordinator, Crime Data Analyst and two full-time Administrative Assistants who work together to evaluate participants and monitor alternative and diversion programs as well as study and evaluate program effectiveness.

SUPPORT STAFF: Experienced paralegals, secretaries and receptionist involved in the preparation of search/arrest warrants, motion papers, trial memoranda, briefs, 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

**General Fund – Department: 101
2023 BUDGET NARRATIVE**

DEPARTMENT HEAD: Eric Sparr
LOCATION: Winnebago County District Attorney
Orrin King Building
448 Algoma Boulevard, Second and Third Floors
Oshkosh, WI 54901

TELEPHONE: (920) 236-4977

2022 ACCOMPLISHMENTS:

1. Fully established Winnebago County Connect space, which is now operational on the first floor of the Orrin King building.
2. Refined functionality of, and significantly increased participation in, Methamphetamine and Opioid Intervention (now “SOAR”) program.
3. Secured additional grant funding to provide services for individuals participating in the "SOAR" program, including increased availability of Narcan and Vivitrol to participants.
4. Transitioned leadership to new District Attorney.
5. Office was awarded the Wisconsin Freedom of Information Council's Openness in Government Award.

2023 GOALS & OBJECTIVES:

1. Increase mental health awareness and access to mental health services for DA's Office employees, starting with continuing our newly established relationship with the Wisconsin State Bar psychiatrist.
2. Implement policies for prosecutors to do a police ride along each year and tour a jail or prison.
3. Work with County Board members to help the members gain a greater understanding of the DA's Office functions by more regularly presenting at committee meetings and inviting committee members to observe our activities.
4. Continue to work on eliminating externally stored files in order to free up county space for other uses.

DISTRICT ATTORNEY

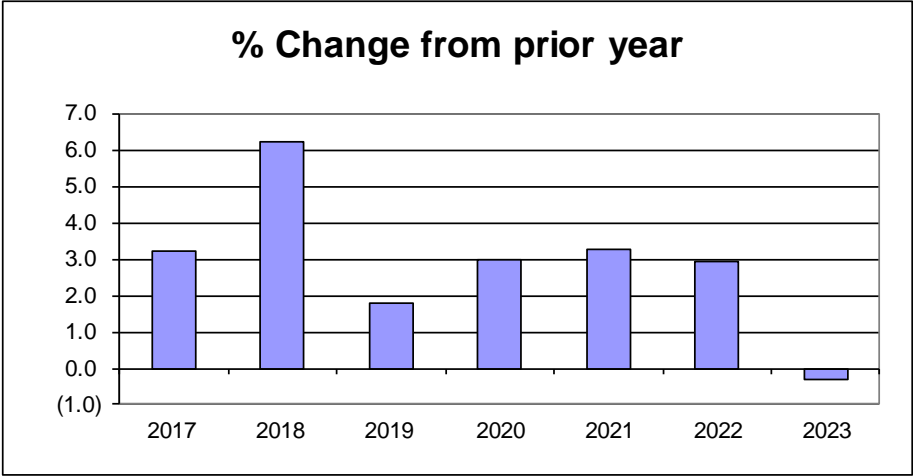
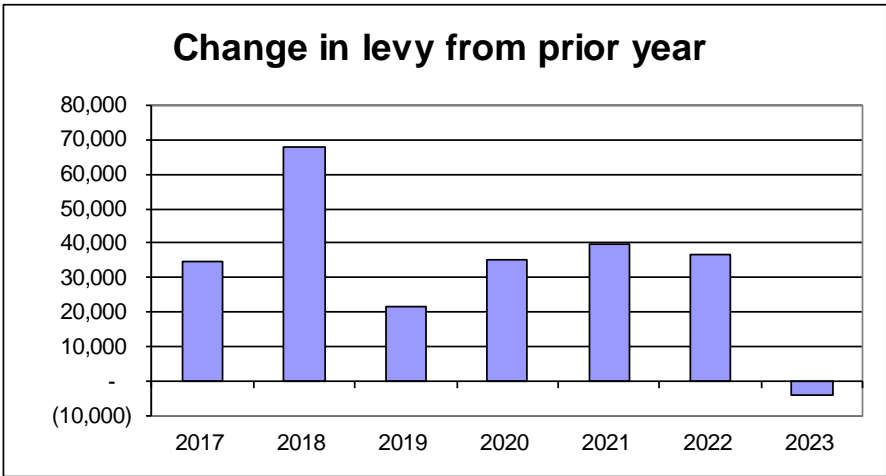
2023 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section. After the 2022 budget was adopted, one (1) full-time Administrative Associate I was removed and one (1) full-time Administrative Associate II was added to the Table of Organization of Classified Positions. For the 2023 budget, one (1) full-time Administrative Associate V position will be removed and one (1) full-time Special Programs Coordinator position will be added to the Table of Organization of Classified Positions.

COUNTY LEVY:

The tax levy for 2023 is \$1,298,309, a decrease of \$4,007 or 0.31% under 2022. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2022 ADOPTED - District Attorney

Account	Amount	Description
Significant changes from 2022		
Tax Levy 2022	\$ 1,302,316	
Revenue Changes - impact on levy:		
WI Dept of Justice	59,285	Decrease based on the grant for Prosecutor-led initiatives to identify and divert opioid-involved persons to treatment ending September 30, 2022.
Expense Changes - impact on levy:		
Health Insurance	(24,939)	Two (2) Victim Witness Specialist positions were vacant during the 2022 budget process and were budgeted at family coverage. Both positions waived health insurance.
Wisconsin Retirement	5,208	Increase based on Wisconsin Retirement raising the employer share from 6.5% to 6.8%, in addition to the wage increases.
Office Supplies	(8,300)	Decrease based on the grant for Prosecutor-led initiatives to identify and divert opioid-involved persons to treatment ending September 30, 2022.
Small Equipment	(10,154)	Decrease based on the grant for Prosecutor-led initiatives to identify and divert opioid-involved persons to treatment ending September 30, 2022.
Medical Supplies	(79,410)	Decrease based on the grant for Prosecutor-led initiatives to identify and divert opioid-involved persons to treatment ending September 30, 2022.
Small Equipment Technology	(14,500)	Decrease based on a one-time purchase of a Smart Board for the grant for Smart Prosecution grant in 2022. No new request for 2023.
Medical and Dental	50,000	Increase for the two (2) new grants that were added in 2022 after the budget process and continued expenses expected.
Professional Service	65,000	Increase for peer recovery support services and fees for the diversion program, which are reimbursed by grant funding.
Other Contracted Services	97,979	Increase for the two (2) new grants that were added in 2022 after the budget process and continued expenses expected.
Medical Detoxification	(183,056)	Decrease based on the grant for Prosecutor-led initiatives to identify and divert opioid-involved persons to treatment ending September 30, 2022.
Other small changes	38,880	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2023	\$ 1,298,309	

Financial Summary District Attorney

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	110,086	1,299,258	646,482	1,279,258	591,197
Labor	700,541	1,439,604	1,445,604	1,445,604	1,453,346
Travel	2,735	23,726	11,297	23,726	13,868
Capital	-	-	-	-	-
Other Expenditures	131,951	1,117,498	491,897	1,117,398	432,292
Total Expenditures	835,227	2,580,828	1,948,798	2,586,728	1,899,506
Levy Before Fund Balance Adjustment			1,302,316		1,308,309
Unassigned General Fund Balance Applied			-		(10,000)
Net Levy After Fund Balance Adjustment			1,302,316		1,298,309

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 101 - District Attorney											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	96,876	150,986	95,992	145,000	145,000	145,000	145,000	145,000	145,000	0.00%
WI Dept of Justice	42018	8,612	330,589	194,720	360,482	993,258	1,013,258	301,197	301,197	301,197	-16.45%
Intergov Rev Subtotal:		105,488	481,575	290,712	505,482	1,138,258	1,158,258	446,197	446,197	446,197	-11.73%
Licenses:											
Victim Witness Surcharge	44009	42,101	42,782	45,699	40,000	40,000	40,000	40,000	40,000	40,000	0.00%
Licenses Subtotal:		42,101	42,782	45,699	40,000	40,000	40,000	40,000	40,000	40,000	0.00%
Public Services:											
Other Fees	45002	8,107	3,782	1,082	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Forms Copies Etc	45003	3,364	1,161	487	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Warrant Fees	45005	47,784	49,263	61,148	95,000	95,000	95,000	95,000	95,000	95,000	0.00%
Program Fees	45055	2,410	3,755	4,670	0	0	4,000	4,000	4,000	4,000	100.00%
Public Services Subtotal:		61,665	57,961	67,387	101,000	101,000	105,000	105,000	105,000	105,000	3.96%
Total Operating Revenue:		209,254	582,317	403,798	646,482	1,279,258	1,303,258	591,197	591,197	591,197	-8.55%
Misc Revenues:											
Other Miscellaneous Revenues	48109	0	385	0	0	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		0	385	0	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		0	385	0	0	0	0	0	0	0	0.00%
Revenue Total:		209,254	582,702	403,798	646,482	1,279,258	1,303,258	591,197	591,197	591,197	-8.55%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 101 - District Attorney											
Expense											
Wages:											
Regular Pay	51100	843,621	879,419	961,293	998,181	998,181	998,181	1,025,917	1,025,917	1,025,917	2.78%
Temporary Employees	51101	0	2,500	2,500	6,000	6,000	0	6,000	6,000	6,000	0.00%
Overtime	51105	1,060	1,033	2,010	0	0	0	0	0	0	0.00%
Comp Time	51108	0	344	0	0	0	0	0	0	0	0.00%
Wages Subtotal:		844,681	883,296	965,803	1,004,181	1,004,181	998,181	1,031,917	1,031,917	1,031,917	2.76%
Fringes Benefits:											
FICA Medicare	51200	60,256	63,437	70,329	76,820	76,820	76,820	78,943	78,943	78,943	2.76%
Health Insurance	51201	262,225	257,309	244,117	282,494	282,494	282,494	257,555	257,555	257,555	-8.83%
Dental Insurance	51202	14,982	14,136	13,228	15,146	15,146	15,146	13,349	13,349	13,349	-11.86%
Workers Compensation	51203	2,170	1,227	2,940	3,179	3,179	3,179	2,432	2,432	2,432	-23.50%
WI Retirement	51206	49,648	53,714	58,130	58,195	58,195	58,195	63,403	63,403	63,403	8.95%
Fringe Benefits Other	51207	4,398	4,482	4,613	5,589	5,589	5,589	5,747	5,747	5,747	2.83%
Fringes Benefits Subtotal:		393,679	394,305	393,356	441,423	441,423	441,423	421,429	421,429	421,429	-4.53%
Total Labor:		1,238,359	1,277,601	1,359,159	1,445,604	1,445,604	1,439,604	1,453,346	1,453,346	1,453,346	0.54%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 101 - District Attorney											
Travel:											
Registration Tuition	52001	1,770	675	996	3,028	3,028	3,028	3,000	3,000	3,000	-0.92%
Automobile Allowance	52002	3,255	200	143	2,112	2,342	2,342	1,538	1,538	1,538	-27.18%
Commercial Travel	52004	485	394	0	1,209	6,411	6,411	3,204	3,204	3,204	165.01%
Meals	52005	454	61	106	1,798	3,508	3,508	1,940	1,940	1,940	7.90%
Lodging	52006	1,498	870	0	2,822	7,514	7,514	3,596	3,596	3,596	27.43%
Other Travel Exp	52007	260	36	7	128	723	723	390	390	390	204.69%
Taxable Benefit	52008	274	9	20	200	200	200	200	200	200	0.00%
Travel Subtotal:		7,996	2,245	1,272	11,297	23,726	23,726	13,868	13,868	13,868	22.76%
Total Travel:		7,996	2,245	1,272	11,297	23,726	23,726	13,868	13,868	13,868	22.76%
Capital Outlay:											
Equipment	58004	29,133	39,700	0	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		29,133	39,700	0	0	0	0	0	0	0	0.00%
Total Capital:		29,133	39,700	0	0	0	0	0	0	0	0.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 101 - District Attorney											
Office:											
Office Supplies	53000	9,615	11,946	6,185	9,000	18,240	18,240	9,940	9,940	9,940	10.44%
Stationery and Forms	53001	463	519	416	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Printing Supplies	53002	3,771	1,177	2,115	2,500	2,500	2,500	2,500	2,500	2,500	0.00%
Postage and Box Rent	53004	64	1	0	400	400	400	400	400	400	0.00%
Computer Supplies	53005	62	162	307	200	200	200	200	200	200	0.00%
Computer Software	53006	229	0	405	2,125	2,125	2,125	625	625	625	-70.59%
Telephone	53008	17,705	21,332	19,788	24,696	24,696	24,696	24,000	24,000	24,000	-2.82%
Print Duplicate	73003	2,285	1,099	1,243	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Postage and Box Rent	73004	6,907	7,600	6,564	6,500	6,500	6,500	6,500	6,500	6,500	0.00%
Computer Licensing Charge	73006	0	0	0	198	198	198	147	147	147	-25.76%
Office Subtotal:		41,100	43,835	37,022	48,619	57,859	57,859	47,312	47,312	47,312	-2.69%
Operating:											
Membership Dues	53502	5,470	5,810	6,248	8,400	8,400	7,500	8,400	8,400	8,400	0.00%
Food	53520	0	0	0	250	250	250	250	250	250	0.00%
Small Equipment	53522	763	19,659	203	5,000	10,154	10,154	0	10,000	10,000	100.00%
Medical Supplies	53524	30	144	162	79,510	79,510	79,510	100	100	100	-99.87%
Investigation Expense	53532	6,456	3,290	8,582	6,000	6,000	6,000	6,000	6,000	6,000	0.00%
Witness Expense	53535	3,959	3,157	4,092	3,500	3,500	5,000	3,500	3,500	3,500	0.00%
Motor Fuel	53548	0	0	0	1,000	1,000	1,000	500	500	500	-50.00%
Operating Licenses Fees	53553	0	50	0	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	1,685	15,762	2,121	14,500	21,500	21,500	0	0	0	-100.00%
Motor Fuel	73548	3,615	2,343	3,420	3,500	3,500	3,500	4,000	4,000	4,000	14.29%
Operating Subtotal:		21,977	50,216	24,829	121,660	133,814	134,414	22,750	32,750	32,750	-73.08%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 101 - District Attorney											
Repairs & Maint:											
Maintenance Equipment	54022	361	222	0	350	350	350	350	350	350	0.00%
Equipment Repairs	54029	0	155	0	250	250	250	250	250	250	0.00%
Technology Repair and Maintain	74029	297	198	264	330	330	330	495	495	495	50.00%
Repairs & Maint Subtotal:		658	575	264	930	930	930	1,095	1,095	1,095	17.74%
Contractual Services:											
Medical and Dental	55000	0	0	0	0	122,000	122,000	50,000	50,000	50,000	100.00%
Vehicle Repairs	55005	1,802	1,652	2,315	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
Transcription Services	55009	1,414	1,217	2,778	3,000	3,000	2,500	3,000	3,000	3,000	0.00%
Professional Service	55014	33,406	32,067	40,063	44,000	109,000	109,000	109,000	109,000	109,000	147.73%
Other Contract Serv	55030	0	232,783	75,132	7,000	424,107	424,107	104,979	104,979	104,979	1,399.70%
Medical Detoxification	55066	0	71,296	23,875	255,056	255,056	255,056	72,000	72,000	72,000	-71.77%
Other Contract Services	75030	1,683	1,980	0	0	0	0	0	0	0	0.00%
Contractual Services Subtotal:		38,304	340,995	144,163	312,056	916,163	915,663	341,979	341,979	341,979	9.59%
Insurance Expenses:											
Prop Liab Insurance	76000	3,960	4,116	5,820	8,632	8,632	8,632	9,156	9,156	9,156	6.07%
Insurance Expenses Subtotal:		3,960	4,116	5,820	8,632	8,632	8,632	9,156	9,156	9,156	6.07%
Total Other Operating:		106,000	439,737	212,098	491,897	1,117,398	1,117,498	422,292	432,292	432,292	-14.15%
Expense Total:		1,381,488	1,759,283	1,572,529	1,948,798	2,586,728	2,580,828	1,889,506	1,899,506	1,899,506	-2.53%
District Attorney Net/(Levy):		(1,172,234)	(1,176,580)	(1,168,731)	(1,302,316)	(1,307,470)	(1,277,570)	(1,298,309)	(1,308,309)	(1,308,309)	0.46%
Unassigned General Fund Balance Applied:		0	0	0	0	0	0	0	10,000	10,000	100.00%
District Attorney Net/(Levy):		(1,172,234)	(1,176,580)	(1,168,731)	(1,302,316)	(1,307,470)	(1,277,570)	(1,298,309)	(1,298,309)	(1,298,309)	-0.31%

CLERK OF COURTS & COURTS

General Fund – Division: 130
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Tara Berry
LOCATION: Winnebago County Clerk of Courts
Courthouse
415 Jackson Street, First Floor
Oshkosh, WI 54901

TELEPHONE: (920) 236-4849

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

CLERK OF COURTS: The Clerk of Courts (COC) maintains all official court records filed with the Court. Additionally, the COC is responsible for jury management, exhibit management, annual reports, budgeting for the courts and related functions, collections of monies owed to the County and State, annual court calendars, as well as provide an administrative link between the Judiciary, County Executive, County Board and the public.

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.

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

FAMILY COURT SERVICES: Work to improve the lives of separated and divorced parents and their children by providing education regarding the family court process, conflict reduction and resolution and co-parenting and communication between parents. We strive to help parents determine for themselves, with minimal court intervention, their children's custody and placement arrangements.

CLERK OF COURTS & COURTS

General Fund – Division: 130
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Tara Berry
LOCATION: Winnebago County Clerk of Courts
Courthouse
415 Jackson Street, First Floor
Oshkosh, WI 54901

TELEPHONE: (920) 236-4849

2022 ACCOMPLISHMENTS:

1. Welcomed two newly elected judges, Judge Bryan Keberlein, Circuit Court Branch 3 and Judge Michael Gibbs, Circuit Court Branch 4, and two new court commissioners, Eric Heywood and Michael Rust.
2. Implementation of new CCAP 3 system, with assistance from the state. Collaborating with CSA, and CCAP on implementing Child Support Interface.
3. Provide excellent customer service for anyone coming into the Courthouse that was in need of services or direction. Continued training and cross training of staff to create a more effective and cohesive team.
4. Updating the COC Jury website page to assist jurors in finding needed information when summoned. Re-established Jury Orientations.
5. Family Court Services worked with the Family Court Commissioner and Child Support to re-establish parent attendance in our parent education program, specifically in paternity cases.
6. As of June 30, 2022, 50% of mediation cases, through Family Court Services, have ended in full or partial agreements, which negated the need for any, or further court intervention or it significantly decreased the number and scope of issues that a court needed to formally address.
7. Family Court Services established a procedure to provide custody evaluation services for other counties to increase revenue in their department.

2023 GOALS & OBJECTIVES:

- 1. To further improve the COC and Courts website with additional user-friendly resources for the public to assist the with questions they have as they navigate the legal system**
- 2. Collaboration with the re-establish Legal Assistance Clinic to provide information on COC county website and additional information as to forms and training when needed.**
- 3. Family Court Services will increase awareness of the parent education program to family court consumers by creation of pamphlet for distribution in the courtrooms, Clerk of Courts, and Child Support Agency.**

ONGOING GOALS & OBJECTIVES:

- 1. Continue to develop the Financial Division created by the COC to work with the Department of Revenue to collect monies for fines and unpaid judgments regardless of the age of the receivable in order to increase revenue for the County and the State.**
- 2. Continually evaluate the workflow and workload of the staff and continue to cross-train staff in order to better serve the public and keep employees engaged for employee retention.**
- 3. Continue 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.**
- 4. Meet regularly with court staff and business partners to continue to develop procedures that maintain our current high standard for court processing and continue to improve customer service.**
- 5. Continue back scanning of old files to increase availability of records, security of records and decrease long-term storage costs to the County.**
- 6. Reduce the number of court appearances for families involved in disputes related to placement and/or custody through mediation services provided by Family Court Services.**
- 7. To increase awareness of mediation, through Family Court Services, as an option in lieu of filing formal litigation through community outreach with local schools, hospitals, police departments and other social service agencies, and make services available and accessible to other counties as needed to increase revenue for Winnebago County.**
- 8. Family Court Services will continues to reduce the number of court appearances for families involved in disputes related to placement/custody, and provide general information regarding family court process and procedure to family court consumers by providing intake services.**

CLERK OF COURTS & COURTS

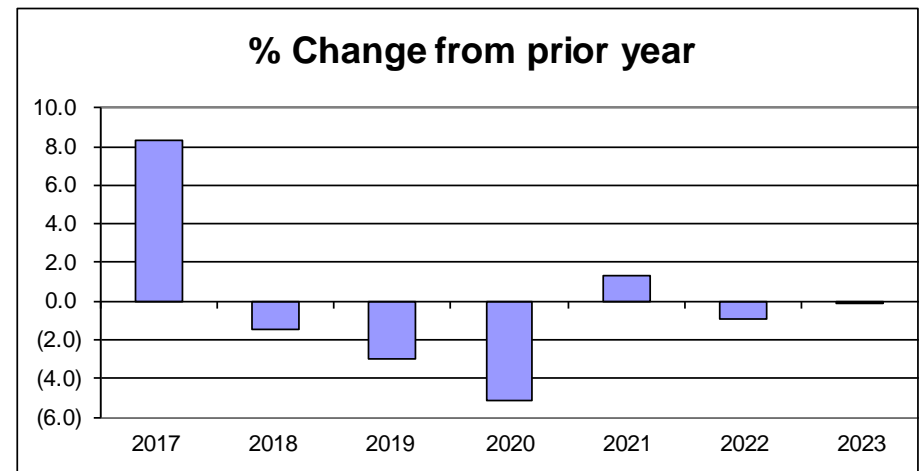
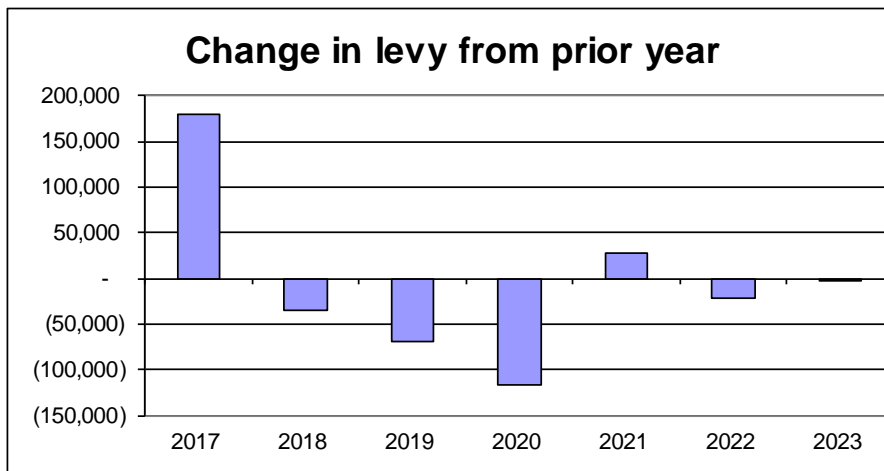
2023 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section. For the 2023 budget, one (1) Administrative Associate V position will be removed from the Table of Organization of Classified Positions. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The tax levy for 2023 is \$2,150,570, a decrease of \$125 or 0.01% under 2022. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2022 ADOPTED - Clerk of Courts & Courts

Account	Amount	Description
Significant changes from 2022		
Tax Levy 2022	\$ 2,150,695	
Revenue Changes - impact on levy:		
Bail Bond Forfeiture	(15,000)	Increase based on revenue trends over the past three years.
Expense Changes - impact on levy:		
Temporary Employees	(6,000)	Decrease based on no budget needed for 2023.
Baliff and Matron	10,000	Increase due to a request from the judges to raise the baliff pay to \$100/hour.
Capital - Equipment Technology	27,000	In 2022, \$93,000 was budgeted for Branch 4 Video Conference System replacement. For 2023, \$90,000 Video Conference replacement for Branch 6 and \$30,000 CODEC upgrade for Court Commissioner.
Small Equipment	(5,800)	Decrease in small equipment needs from 2022.
Jury Expense	(6,000)	Decrease based on jury trends.
Interpreter Fees	6,500	Increase based on the needs of the public and the new cost of mileage.
Small Equipment Technology	11,400	Increase based on Branch 1 ALS system \$5,000, Branch 2 wireless mics \$7,000, and Branch 5 witness speakers \$2,000.
Other small changes	(22,225)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2023	\$ 2,150,570	

Financial Summary **Clerk of Courts & Courts**

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	890,935	2,438,688	2,430,788	2,430,788	2,447,688
Labor	1,484,728	3,386,198	3,379,661	3,379,661	3,380,058
Travel	4,005	14,059	16,637	16,637	16,064
Capital	58,669	93,000	93,000	123,000	120,000
Other Expenditures	440,533	1,060,214	1,092,185	1,109,977	1,082,136
Total Expenditures	1,987,935	4,553,471	4,581,483	4,629,275	4,598,258
Levy			2,150,695		2,150,570

Winnebago County											
Budget Detail - 2023											
Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 130 - Courts											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	0	41,107	0	0	0	0	0	0	0	0.00%
WI Children and Families	42005	105,075	137,008	164,575	125,000	125,000	125,000	125,000	125,000	125,000	0.00%
WI Dept of Justice	42018	705,657	690,619	717,149	647,328	647,328	647,328	647,328	647,328	647,328	0.00%
Intergov Rev Subtotal:		810,732	868,734	881,724	772,328	772,328	772,328	772,328	772,328	772,328	0.00%
Licenses:											
Marriage Licenses	44000	27,840	23,850	27,270	25,000	25,000	25,000	25,000	25,000	25,000	0.00%
Occupational Drivers Licenses	44005	20	40	140	160	160	160	160	160	160	0.00%
Licenses Subtotal:		27,860	23,890	27,410	25,160	25,160	25,160	25,160	25,160	25,160	0.00%
Fines and Permits:											
County Fines	44100	210,554	143,771	177,426	170,000	170,000	170,000	170,000	170,000	170,000	0.00%
State Fines	44101	345,619	261,239	256,982	250,000	250,000	250,000	250,000	250,000	250,000	0.00%
Municipal Forfeiture	44109	36,265	24,975	23,830	20,000	20,000	20,000	20,000	20,000	20,000	0.00%
Bail Bond Forfeiture	44110	42,300	44,000	81,785	35,000	35,000	44,000	50,000	50,000	50,000	42.86%
Fines and Permits Subtotal:		634,738	473,985	540,022	475,000	475,000	484,000	490,000	490,000	490,000	3.16%
Public Services:											
Probate Fees	45001	50,019	51,818	55,841	42,000	42,000	42,000	42,000	42,000	42,000	0.00%
Other Fees	45002	290,021	206,951	230,085	219,000	219,000	219,000	217,000	217,000	217,000	-0.91%
Forms Copies Etc	45003	27,748	19,640	22,447	25,000	25,000	25,000	25,000	25,000	25,000	0.00%
Support Filing Applic	45006	2,360	2,050	2,390	2,100	2,100	2,100	2,100	2,100	2,100	0.00%
Mediation	45007	27,072	18,828	17,091	20,000	20,000	15,000	15,000	15,000	15,000	-25.00%
Search Notice Fees	45008	9,334	5,906	6,030	5,000	5,000	5,000	5,000	5,000	5,000	0.00%

Winnebago County											
Budget Detail - 2023											
Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 130 - Courts											
Legal Fees Reimbursed	45026	247,227	182,599	199,850	140,000	140,000	140,000	140,000	140,000	140,000	0.00%
Other Public Charges	45057	27,969	21,868	21,616	21,000	21,000	21,000	21,000	21,000	21,000	0.00%
Custody Study	45070	26,341	7,770	23,804	15,000	15,000	15,000	20,000	20,000	20,000	33.33%
Jury Demand Fees	45071	11,098	8,748	8,818	8,500	8,500	8,500	8,500	8,500	8,500	0.00%
Payment Plan Fees	45072	7,640	3,750	4,275	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Restitution 5 Percent	45073	15,930	10,815	12,570	11,000	11,000	11,000	11,000	11,000	11,000	0.00%
Medical Cost Reimbursed	45076	183	0	0	0	0	0	0	0	0	0.00%
Witness Fees Reimbursed	45077	3,918	2,084	2,418	2,100	2,100	2,100	2,100	2,100	2,100	0.00%
Juvenile Legal Fees Reimbursed	45078	7,135	4,349	3,196	4,100	4,100	8,000	8,000	8,000	8,000	95.12%
Public Services Subtotal:		753,996	547,176	610,429	519,800	519,800	518,700	521,700	521,700	521,700	0.37%
Intergov Services:											
Family Court Services	43000	24,348	8,209	41,429	18,500	18,500	18,500	18,500	18,500	18,500	0.00%
Intergov Services Subtotal:		24,348	8,209	41,429	18,500	18,500	18,500	18,500	18,500	18,500	0.00%
Total Operating Revenue:											
		2,251,674	1,921,993	2,101,014	1,810,788	1,810,788	1,818,688	1,827,688	1,827,688	1,827,688	0.93%
Interest:											
Interest Income on Fines	48003	1,100,389	651,332	714,132	620,000	620,000	620,000	620,000	620,000	620,000	0.00%
Interest Subtotal:		1,100,389	651,332	714,132	620,000	620,000	620,000	620,000	620,000	620,000	0.00%
Total Non-Operating Revenue:											
		1,100,389	651,332	714,132	620,000	620,000	620,000	620,000	620,000	620,000	0.00%
Revenue Total:		3,352,063	2,573,325	2,815,146	2,430,788	2,430,788	2,438,688	2,447,688	2,447,688	2,447,688	0.70%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 130 - Courts											
Expense											
Wages:											
Regular Pay	51100	2,100,999	2,109,103	2,066,479	2,253,593	2,253,593	2,259,780	2,253,088	2,253,088	2,253,088	-0.02%
Temporary Employees	51101	0	0	0	6,000	6,000	0	0	0	0	-100.00%
Bailiff And Matron	51104	112,240	55,360	83,760	100,000	100,000	100,000	110,000	110,000	110,000	10.00%
Overtime	51105	7,508	14,032	10,515	6,950	6,950	13,300	5,625	5,625	5,625	-19.06%
Comp Time	51108	536	44	365	3,000	3,000	3,000	1,000	1,000	1,000	-66.67%
Payroll Sundry Account	51190	10	0	0	0	0	0	0	0	0	0.00%
Wages Subtotal:		2,221,294	2,178,538	2,161,119	2,369,543	2,369,543	2,376,080	2,369,713	2,369,713	2,369,713	0.01%
Fringes Benefits:											
FICA Medicare	51200	160,030	155,199	157,057	173,391	173,391	173,391	172,794	172,794	172,794	-0.34%
Health Insurance	51201	595,932	599,920	552,074	640,747	640,747	640,747	637,510	637,510	637,510	-0.51%
Dental Insurance	51202	29,714	29,605	27,469	31,231	31,231	31,231	31,513	31,513	31,513	0.90%
Workers Compensation	51203	4,279	2,366	4,611	4,271	4,271	4,271	3,239	3,239	3,239	-24.16%
Unemployment Comp	51204	5,859	6,967	(8,729)	0	0	0	0	0	0	0.00%
WI Retirement	51206	136,895	141,498	138,732	146,936	146,936	146,936	152,327	152,327	152,327	3.67%
Fringe Benefits Other	51207	11,974	11,549	11,727	13,542	13,542	13,542	12,962	12,962	12,962	-4.28%
Fringes Benefits Subtotal:		944,684	947,102	882,941	1,010,118	1,010,118	1,010,118	1,010,345	1,010,345	1,010,345	0.02%
Total Labor:		3,165,978	3,125,641	3,044,060	3,379,661	3,379,661	3,386,198	3,380,058	3,380,058	3,380,058	0.01%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 130 - Courts											
Travel:											
Registration Tuition	52001	3,062	1,202	2,834	4,080	4,080	3,380	3,780	3,780	3,780	-7.35%
Automobile Allowance	52002	6,226	1,437	1,769	5,578	5,578	4,930	6,085	6,085	6,085	9.09%
Commercial Travel	52004	0	0	386	0	0	0	0	0	0	0.00%
Meals	52005	103	145	172	1,469	1,469	1,189	1,214	1,214	1,214	-17.36%
Lodging	52006	2,026	328	2,186	5,010	5,010	4,460	4,735	4,735	4,735	-5.49%
Other Travel Exp	52007	74	11	104	500	500	100	250	250	250	-50.00%
Taxable Benefit	52008	60	32	9	0	0	0	0	0	0	0.00%
Travel Subtotal:		11,551	3,155	7,462	16,637	16,637	14,059	16,064	16,064	16,064	-3.44%
Total Travel:		11,551	3,155	7,462	16,637	16,637	14,059	16,064	16,064	16,064	-3.44%
Capital Outlay:											
Improvements	58002	0	20,476	0	0	0	0	0	0	0	0.00%
Equipment Technology	58003	0	0	0	93,000	123,000	93,000	120,000	120,000	120,000	29.03%
Equipment	58004	44,458	70,167	80,432	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		44,458	90,643	80,432	93,000	123,000	93,000	120,000	120,000	120,000	29.03%
Total Capital:		44,458	90,643	80,432	93,000	123,000	93,000	120,000	120,000	120,000	29.03%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 130 - Courts											
Office:											
Office Supplies	53000	11,005	12,706	10,358	14,100	14,100	13,100	14,050	14,050	14,050	-0.35%
Stationery and Forms	53001	4,631	4,899	5,131	9,450	9,450	7,450	7,250	7,250	7,250	-23.28%
Printing Supplies	53002	12,153	13,812	11,455	13,450	13,450	11,900	12,500	12,500	12,500	-7.06%
Postage and Box Rent	53004	71	43	36	360	360	340	350	350	350	-2.78%
Computer Supplies	53005	0	273	0	0	0	0	0	0	0	0.00%
Computer Software	53006	0	460	353	400	400	400	400	400	400	0.00%
Telephone	53008	15,321	17,476	15,008	18,300	18,300	18,300	18,300	18,300	18,300	0.00%
Telephone Supplies	53009	0	510	0	500	500	500	500	500	500	0.00%
Print Duplicate	73003	15,310	12,280	11,933	18,400	18,400	14,950	16,900	16,900	16,900	-8.15%
Postage and Box Rent	73004	48,860	54,874	52,240	68,620	68,620	67,620	68,620	68,620	68,620	0.00%
Computer Licensing Charge	73006	0	0	0	2,932	2,932	3,232	1,365	1,365	1,365	-53.44%
Office Subtotal:		107,353	117,333	106,513	146,512	146,512	137,792	140,235	140,235	140,235	-4.28%
Operating:											
Advertising	53500	75	0	0	0	0	0	0	0	0	0.00%
Subscriptions	53501	1,623	1,846	678	2,530	2,530	2,030	1,580	1,580	1,580	-37.55%
Membership Dues	53502	3,440	2,269	2,694	3,482	3,482	2,975	2,391	2,391	2,391	-31.33%
Publish Legal Notices	53503	0	0	0	200	200	200	200	200	200	0.00%
Food	53520	0	0	0	0	0	20	0	0	0	0.00%
Small Equipment	53522	36,364	10,705	8,592	22,650	23,730	23,730	16,850	16,850	16,850	-25.61%
Witness Expense	53535	6,565	1,122	3,595	4,090	4,090	4,218	4,090	4,090	4,090	0.00%
Jury Expense	53536	59,940	19,958	67,826	86,000	86,000	68,000	80,000	80,000	80,000	-6.98%
Interpreter Fees	53537	29,035	15,294	26,159	36,100	36,100	46,300	42,600	42,600	42,600	18.01%
Small Equipment Technology	53580	5,835	4,046	1,874	2,600	19,312	1,500	14,000	14,000	14,000	438.46%
Operating Subtotal:		142,876	55,239	111,419	157,652	175,444	148,973	161,711	161,711	161,711	2.57%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 130 - Courts											
Repairs & Maint:											
Maintenance Equipment	54022	0	15	194	4,316	4,316	4,316	3,816	3,816	3,816	-11.58%
Equipment Repairs	54029	2,935	2,148	3,089	5,700	5,700	5,700	5,700	5,700	5,700	0.00%
Technology Repair and Maintain	74029	726	726	660	792	792	892	693	693	693	-12.50%
Repairs & Maint Subtotal:		3,661	2,889	3,944	10,808	10,808	10,908	10,209	10,209	10,209	-5.54%
Contractual Services:											
Medical and Dental	55000	165,943	176,060	148,947	182,000	182,000	182,000	182,000	182,000	182,000	0.00%
Legal Services	55001	322,719	343,834	385,000	454,950	454,950	440,160	452,550	452,550	452,550	-0.53%
Transcription Services	55009	5,837	5,154	4,090	9,200	9,200	9,000	7,800	7,800	7,800	-15.22%
Professional Service	55014	21,848	29,720	21,394	35,700	35,700	36,018	32,450	32,450	32,450	-9.10%
Other Contract Serv	55030	0	0	0	6,000	6,000	6,000	5,000	5,000	5,000	-16.67%
Mediation Services	55038	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	0.00%
Contractual Services Subtotal:		591,347	629,767	634,431	762,850	762,850	748,178	754,800	754,800	754,800	-1.06%
Insurance Expenses:											
Prop Liab Insurance	76000	7,764	8,076	11,700	14,363	14,363	14,363	15,181	15,181	15,181	5.70%
Insurance Expenses Subtotal:		7,764	8,076	11,700	14,363	14,363	14,363	15,181	15,181	15,181	5.70%
Total Other Operating:		853,002	813,305	868,007	1,092,185	1,109,977	1,060,214	1,082,136	1,082,136	1,082,136	-0.92%
Expense Total:		4,074,989	4,032,744	3,999,961	4,581,483	4,629,275	4,553,471	4,598,258	4,598,258	4,598,258	0.37%
Courts Net/(Levy):		(722,925)	(1,459,419)	(1,184,814)	(2,150,695)	(2,198,487)	(2,114,783)	(2,150,570)	(2,150,570)	(2,150,570)	-0.01%

WINNEBAGO COUNTY CAPITAL OUTLAY - 2023

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Clerk of Courts -				
Branch 6 -	Video Conference System Replacement	1	90,000	90,000
Court Commissioner -	CODEC Upgrade	1	30,000	30,000
		2		120,000

CLERK OF COURTS & COURTS PROGRAM BUDGETS

NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2023 ADOPTED	2022 ADOPTED	2021 ADOPTED	2023 OVER 2022	2022 OVER 2021
Clerk of Courts	1130	1,939,966	4,450	-	274,053	2,218,469	2,317,188	(98,719)	24,299	(23,647)	(506.27)	(202.76)
Circuit Court I	1131	83,359	-	-	112,077	195,436	-	195,436	186,030	188,144	5.06	(1.12)
Circuit Court II	1132	76,460	-	-	118,491	194,951	-	194,951	182,345	181,514	6.91	0.46
Circuit Court III	1133	65,823	-	-	112,555	178,378	-	178,378	175,416	272,960	1.69	(35.74)
Circuit Court IV	1134	72,643	-	-	106,670	179,313	-	179,313	264,138	183,551	(32.11)	43.90
Circuit Court V	1135	80,566	-	-	109,095	189,661	-	189,661	183,573	180,981	3.32	1.43
Circuit Court VI	1136	82,508	-	90,000	106,934	279,442	-	279,442	185,371	183,179	50.75	1.20
Family Court Commissioner	1142	275,560	2,864	-	100,697	379,121	35,000	344,121	337,843	329,338	1.86	2.58
Court Commissioner	1143	131,066	1,750	30,000	16,516	179,332	-	179,332	159,908	153,272	12.15	4.33
Probate	1146	195,370	1,150	-	15,658	212,178	-	212,178	181,145	255,505	17.13	(29.10)
Family Court Counseling	1149	376,737	5,850	-	9,390	391,977	95,500	296,477	270,627	266,673	9.55	1.48
Grand Totals		<u>3,380,058</u>	<u>16,064</u>	<u>120,000</u>	<u>1,082,136</u>	<u>4,598,258</u>	<u>2,447,688</u>	<u>2,150,570</u>	<u>2,150,695</u>	<u>2,171,470</u>	(0.01)	(0.96)

SHERIFF

General Fund – Division: 110
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Sheriff John Matz
LOCATION: Winnebago County Sheriff
Law Enforcement Center Building
4311 Jackson Street
Oshkosh, WI 5901

TELEPHONE: (920) 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 provide 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, No Time For Crime, Crime Stoppers, and WATCH (Winnebago Area Teen Coalition for Health).

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

**General Fund – Division: 110
2023 BUDGET NARRATIVE**

DEPARTMENT HEAD: Sheriff John Matz
LOCATION: Winnebago County Sheriff
Law Enforcement Center Building
4311 Jackson Street
Oshkosh, WI 54901

TELEPHONE: (920) 236-7300

2022 ACCOMPLISHMENTS:

- 1. Enacted Jail procedures that comply with the requirements for National Commission on Correctional Health Care medical services accreditation.**
- 2. Utilized grant funds to remodel select Jail cells to limit the spread of COVID-19 and improve prisoner monitoring.**
- 3. Protected the community by overseeing the release and housing assignments for Chapter 980 sexually violent offenders within Winnebago County.**
- 4. Expanded services afforded to inmates within the Jail by providing no cost video visitation.**
- 5. Reduced Jail fees by adopting flat transaction rates for commissary deposits and lower per minute phone calls.**
- 6. Ensured Radio System performance and reliability by upgrading hardware and software for the countywide public safety radio system.**
- 7. Replaced a K9 Unit using a private donor to fund the purchase.**
- 8. Enhanced child predation investigations by obtaining secret security credentialing permitting greater access to FBI resources.**
- 9. Improved deputy sheriff recruitment and retention by increasing pay for select positions and enacting accelerated benefits for new employees with relevant experience.**
- 10. Worked with the Facilities Department, Department of Natural Resources, Army Corps of Engineers, and the City of Oshkosh to replace the Broad Street Boathouse.**

2023 GOALS AND OBJECTIVES:

- 1. Complete the transition of the Patrol Division squad car fleet to the hybrid-electric platform.**
- 2. Develop an Inmate Mental Health Task Force within the Jail comprised of professional stakeholders who prioritize the needs of inmates with severe mental illness.**
- 3. Continue to provide input and oversight for Chapter 980 sexually violent offenders being released and housed within Winnebago County.**
- 4. Partner with the Opiate Fatality Review Committee, Solutions Recovery Incorporated, and the Human Services Department to implement a Medically Assisted Treatment (MAT) program within the Jail for drug addicts.**
- 5. Begin the three-year Capital Improvement Project of replacing all Radio System subscriber units for County Departments.**
- 6. Work with the Facilities Department to plan, design, and construct a storage building that meets evidentiary best practices and requirements.**
- 7. Combat the overdose epidemic by providing greater access to Naloxone when inmates are released from Jail.**
- 8. Continue to work with Federal agencies to identify and arrest manufacturers and distributors of child sexual abuse materials.**

SHERIFF

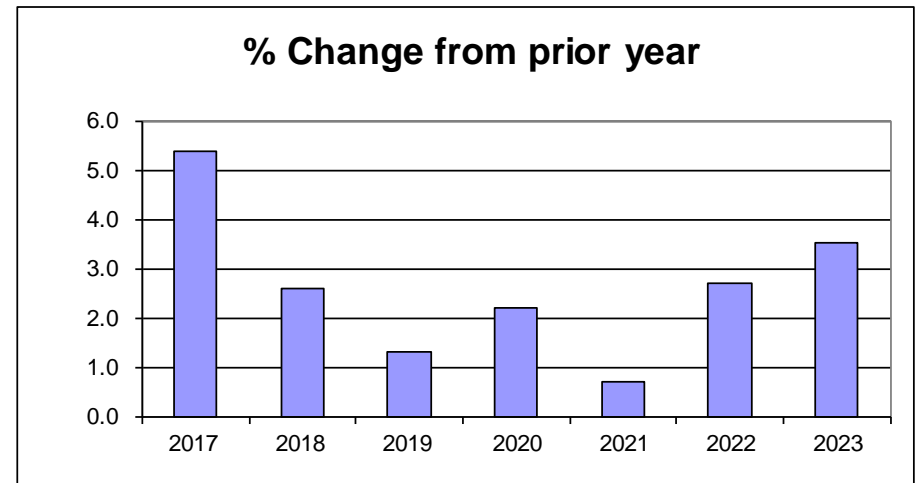
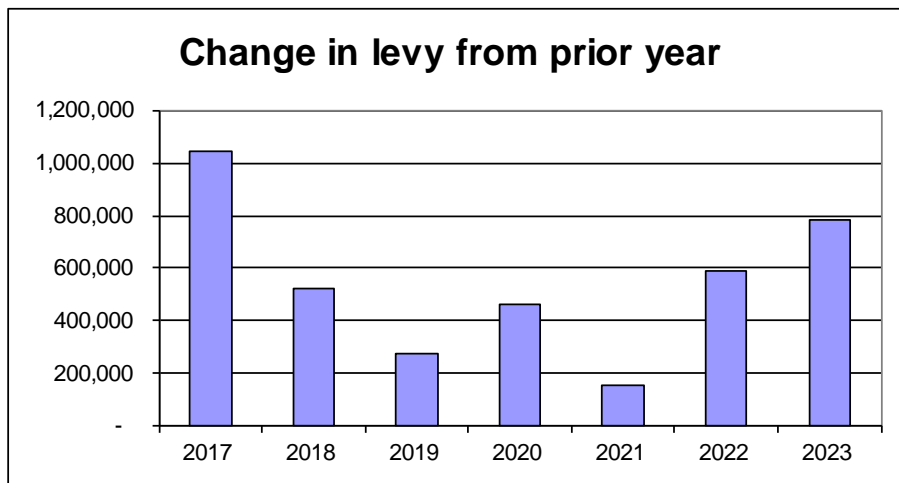
2023 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section. After the 2022 budget was adopted, one (1) full-time Corrections Financial Associate and one (1) full-time Community Services Police Officer were removed and one (1) new full-time Lieutenant position was added to the Table of Organization of Classified Positions. For the 2023 budget, three (3) full-time Booking Security Associate positions will be eliminated to stay within the levy target. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The tax levy for 2023 is \$23,091,556, an increase of \$786,240 or 3.52% over 2022. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2022 ADOPTED - Sheriff

Account	Amount	Description
Significant changes from 2022		
Tax Levy 2022	\$ 22,305,316	
Revenue Changes - impact on levy:		
WI Natural Resources	10,168	Decrease based on 5 year revenue average.
Telephone	(48,650)	Increase based on 5 year revenue average.
Board of Prisoners	123,370	Decrease based on number of Huber inmates decreasing from 22 to 9.
Police Services	120,878	Decrease based on events being cancelled.
Monitoring Fees	(30,404)	Increase based on the average daily population (ADP) for electronic monitoring is up from 40 to 45.
Concession Revenue	18,908	Decrease based on 2022 projections.
Intake Booking Fees	(10,306)	Increase based on 3 year revenue average.
Energy Rebates	5,000	Decrease due to the program no longer being offered.
Board of Prisoners - intergovernmental	(131,103)	Increase due to ES sanctions higher, now 20/day x \$51.46.
Incentives	6,134	Decrease based on 3 year revenue average, down from 2022.
Sale of Prop Equip	(13,600)	Increase based on market values for the sale of the 7 squads.
Expense Changes - impact on levy:		
Regular Pay	808,169	Increase in regular pay includes many different wage factors, including a \$3.00 raise that was negotiated during 2022 for union employees at the Sheriff's office. All non-union employees will receive an average 4% increase based on their pay for performance score. The department also had a net decrease of 4 positions since the 2022 budget was adopted and includes cutting three (3) Booking Security Associate positions in the 2023 budget. The changes to positions in 2022 include: eliminating one (1) full-time Corrections Financial Associate, eliminating one (1) full-time Community Services Police Officer and adding one (1) full-time Lieutenant position.
Overtime	(35,240)	Decrease based on less anticipated overtime needed as there are fewer vacancies.

SIGNIFICANT CHANGES FROM 2022 ADOPTED - Sheriff

Account	Amount	Description
Wage Turnover Savings	(180,168)	This account is used to reduce the wage category based on trend of staff turnover and vacancies. When staff leave employment, there is a cost savings on wages. When positions are unfilled for a portion of time, there is also a cost savings on wages.
FICA Medicare	59,637	Increase based on regular pay increase listed above.
Health Insurance	(47,419)	Decrease based on the reduction of three (3) Booking Security Associate positions for the 2023 budget and during 2022, eliminating one (1) full-time Corrections Financial Associate, eliminating one (1) full-time Community Services Police Office and adding one (1) new Lieutenant position, resulting in four (4) less staff for health insurance benefits since the 2022 budget was adopted.
Workers Compensation	(33,003)	Decrease based on the reduction of three (3) Booking Security Associate positions for the 2023 budget and during 2022, eliminating one (1) full-time Corrections Financial Associate, eliminating one (1) full-time Community Services Police Office and adding one (1) new Lieutenant position, resulting in four (4) less staff for health insurance benefits since the 2022 budget was adopted.
Wisconsin Retirement	263,607	Increase based on Wisconsin Retirement raising the employer share from 6.5% to 6.8%, in addition to the regular pay increase as discussed above.
Fringe Turnover Savings	(180,168)	This account is used to reduce the fringe benefits category based on trend of staff turnover and vacancies. When staff leave employment, there could potentially be cost savings on insurance premiums if newly hired staff waive coverage or take employee or employee +1 coverage. When positions are unfilled for a portion of time, there is also cost savings on each fringe benefit line item.
Capital - Equipment Technology	11,000	Increase to replace a server at the Courthouse.
Capital - Equipment	(68,684)	Decrease based on less vehicle and other equipment needs in 2023.
Print Duplicate - Interfund	(7,000)	Decreased to meet levy target.
Computer Licensing Charge - interfund	(5,700)	Decrease based on Microsoft charges that Information Systems projects.
Uniforms Tools Allowance	(17,300)	Decreased to meet levy target.
Professional Supplies	(18,585)	Decreased to meet levy target.
Small Equipment	42,220	Increase due to replacing Body Worn Cameras (BWC) in Patrol.
Motor Fuel	(204,389)	Decrease to move the fuel purchased from Highway to interfund account.

SIGNIFICANT CHANGES FROM 2022 ADOPTED - Sheriff

Account	Amount	Description
Operating Grants	(65,329)	Decrease from removing Christine Ann Center funding to meet levy target, which will be budgeted in 2023 in the Human Services budget.
Small Equipment Technology	9,250	Increase due to replacing eight (8) MDC's per Information Systems replacement schedule.
Motor Fuel - interfund	349,000	Increase based on moving the fuel expense for fuel purchased at Highway to this account.
Equipment Repairs	(20,000)	Decreased to meet levy target.
Medical and Dental	9,200	Increase based on increasing applicant medical/psychological testing fees.
Vehicle Repairs	(16,500)	Decreased to meet levy target.
Professional Service	(116,920)	Decrease based on alcohol monitoring being removed from Sheriff's budget and added to Human Services.
Food Service	53,257	Increase in food contract for corrections.
Other Contracted Services	115,557	Increase in Jail CHC Medical contract (approx. \$60,097), Motorola (approx. \$30,178), BWC Licenses (approx. \$5,000), Flock Camera support (approx. \$15,000), and AT&T/ Intrado Viper 911 Maintenance (approx. \$6,000). This account also includes a decrease of \$40,530 for moving the Family Services Re-entry Counselor to the Human Services budget.
Prop Liab Insurance	12,337	Increase based on Property & Liability Insurance charges as set by the Property & Liability Insurance Fund (internal), this is based on buildings, vehicles, and other types of coverage.
Other small changes	19,016	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2023	\$ 23,091,556	

Financial Summary Sheriff

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	913,139	2,147,342	2,335,044	2,562,237	2,280,234
Labor	9,772,975	19,474,061	19,410,049	19,481,942	20,081,365
Travel	79,146	98,305	81,505	81,505	81,455
Capital	85,842	1,415,998	454,884	1,415,998	397,200
Other Expenditures	2,687,252	4,640,364	4,693,922	4,708,399	4,811,770
Total Expenditures	12,625,215	25,628,728	24,640,360	25,687,844	25,371,790
Levy			22,305,316		23,091,556

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 110 - Sheriff											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	0	854,122	0	0	0	0	0	0	0	0.00%
Office of Justice Assistance	42003	8,000	5,330	6,953	9,754	158,554	158,554	8,856	8,856	8,856	-9.21%
WI Military Affairs	42008	0	93,616	0	0	0	0	0	0	0	0.00%
WI Natural Resources	42009	57,654	65,358	60,730	79,400	79,400	87,915	69,232	69,232	69,232	-12.81%
Dept of Transportation	42011	125,614	114,138	139,225	211,000	211,000	211,000	211,000	211,000	211,000	0.00%
WI Dept of Justice	42018	84,434	129,538	59,690	170,460	176,960	101,960	168,480	168,480	168,480	-1.16%
Other Grantor Agencies	42019	20,315	2,000	2,475	0	71,893	3,000	0	0	0	0.00%
Intergov Rev Subtotal:		296,018	1,264,103	269,074	470,614	697,807	562,429	457,568	457,568	457,568	-2.77%
Fines and Permits:											
Parking Violations	44103	5,255	1,855	3,110	5,500	5,500	5,500	5,500	5,500	5,500	0.00%
Drug Seizures	44104	8,325	5,833	5,805	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
Fines and Permits Subtotal:		13,580	7,688	8,915	8,500	8,500	8,500	8,500	8,500	8,500	0.00%
Public Services:											
Other Fees	45002	7,422	4,405	11,508	7,200	7,200	7,200	5,500	5,500	5,500	-23.61%
Forms Copies Etc	45003	660	372	271	1,500	1,500	1,500	500	500	500	-66.67%
Warrant Fees	45005	15,737	12,785	15,887	18,000	18,000	18,000	18,000	18,000	18,000	0.00%
Telephone	45009	253,025	216,499	204,769	196,350	196,350	196,350	245,000	245,000	245,000	24.78%
Civil Process Fees	45019	95,150	75,045	80,730	100,000	100,000	100,000	100,000	100,000	100,000	0.00%
Board of Prisoners	45020	193,581	34,537	21,300	208,780	208,780	35,000	85,410	85,410	85,410	-59.09%
Restitution	45022	3,856	6,915	1,565	3,700	3,700	3,700	3,450	3,450	3,450	-6.76%
Police Services	45023	218,959	1,417	84,838	242,500	242,500	162,500	121,622	121,622	121,622	-49.85%
Photographic Revenue	45024	358	365	569	250	250	250	500	500	500	100.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 110 - Sheriff											
Donations	45034	0	0	0	1,500	1,500	2,000	1,500	1,500	1,500	0.00%
Medical MA Co Pay	45043	20,240	19,746	20,420	20,000	20,000	20,000	20,500	20,500	20,500	2.50%
Monitoring Fees	45044	374,115	299,839	380,154	417,998	417,998	264,570	448,402	448,402	448,402	7.27%
Concession Revenue	45050	152,242	139,882	167,164	138,908	138,908	138,908	120,000	120,000	120,000	-13.61%
Intake Booking Fees	45063	95,416	101,896	106,608	91,000	91,000	91,000	101,306	101,306	101,306	11.33%
Damages to Monitor Equipment	45064	171	38	119	400	400	400	400	400	400	0.00%
Energy Rebates	45079	0	14,693	10,517	5,000	5,000	6,600	0	0	0	-100.00%
Public Services Subtotal:		1,430,932	928,433	1,106,418	1,453,086	1,453,086	1,047,978	1,272,090	1,272,090	1,272,090	-12.46%
Intergov Services:											
Board of Prisoners	43006	1,297,529	1,429,995	1,392,101	291,755	291,755	410,318	422,858	422,858	422,858	44.94%
Incentives	43009	18,600	14,800	14,200	22,000	22,000	22,000	15,866	15,866	15,866	-27.88%
Cost Share Municipalities	43016	230,207	51,516	54,588	54,589	54,589	54,589	54,588	54,588	54,588	0.00%
Intergov Services Subtotal:		1,546,336	1,496,312	1,460,890	368,344	368,344	486,907	493,312	493,312	493,312	33.93%
Total Operating Revenue:		3,286,865	3,696,536	2,845,297	2,300,544	2,527,737	2,105,814	2,231,470	2,231,470	2,231,470	-3.00%
Misc Revenues:											
Sale Of Prop Equip	48104	33,806	4,109	64,206	33,000	33,000	36,372	46,600	46,600	46,600	41.21%
Other Miscellaneous Revenues	48109	1,360	558	4,068	1,500	1,500	5,156	2,164	2,164	2,164	44.27%
Misc Revenues Subtotal:		35,166	4,667	68,274	34,500	34,500	41,528	48,764	48,764	48,764	41.34%
Total Non-Operating Revenue:		35,166	4,667	68,274	34,500	34,500	41,528	48,764	48,764	48,764	41.34%
Revenue Total:		3,322,032	3,701,202	2,913,571	2,335,044	2,562,237	2,147,342	2,280,234	2,280,234	2,280,234	-2.35%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 110 - Sheriff											
Expense											
Wages:											
Regular Pay	51100	11,696,002	11,972,919	12,088,820	12,683,204	12,723,061	12,382,541	13,491,373	13,491,373	13,491,373	6.37%
Temporary Employees	51101	67,436	18,347	41,749	91,336	91,336	29,298	91,336	91,336	91,336	0.00%
Overtime	51105	1,188,401	728,987	875,897	891,842	895,669	1,301,801	856,602	856,602	856,602	-3.95%
Comp Time	51108	126,229	91,618	131,821	81,895	82,719	97,974	88,842	88,842	88,842	8.48%
Wage Turnover Savings	51150	0	0	0	(150,000)	(150,000)	0	(225,000)	(330,168)	(330,168)	120.11%
Payroll Sundry Account	51190	0	0	1,703	0	0	0	0	0	0	0.00%
Wages Subtotal:		13,078,067	12,811,871	13,139,990	13,598,277	13,642,785	13,811,614	14,303,153	14,197,985	14,197,985	4.41%
Fringes Benefits:											
FICA Medicare	51200	963,113	937,419	961,789	1,051,749	1,055,154	1,015,145	1,111,386	1,111,386	1,111,386	5.67%
Health Insurance	51201	2,820,150	2,917,738	2,711,230	2,910,900	2,928,086	2,615,690	2,863,481	2,863,481	2,863,481	-1.63%
Dental Insurance	51202	128,878	130,493	129,922	140,254	141,024	128,364	144,708	144,708	144,708	3.18%
Workers Compensation	51203	109,956	59,595	128,543	119,074	119,568	123,370	86,071	86,071	86,071	-27.72%
Unemployment Comp	51204	0	2,405	2,771	0	0	548	0	0	0	0.00%
WI Retirement	51206	1,520,081	1,610,302	1,643,039	1,668,250	1,673,556	1,716,142	1,931,857	1,931,857	1,931,857	15.80%
Fringe Benefits Other	51207	58,817	60,771	61,396	71,545	71,769	63,188	76,045	76,045	76,045	6.29%
Fringe Turnover Savings	51250	0	0	0	(150,000)	(150,000)	0	(225,000)	(330,168)	(330,168)	120.11%
Fringes Benefits Subtotal:		5,600,996	5,718,723	5,638,689	5,811,772	5,839,157	5,662,447	5,988,548	5,883,380	5,883,380	1.23%
Total Labor:		18,679,063	18,530,595	18,778,679	19,410,049	19,481,942	19,474,061	20,291,701	20,081,365	20,081,365	3.46%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 110 - Sheriff											
Travel:											
Registration Tuition	52001	54,936	61,182	48,704	54,695	54,695	67,695	54,695	54,695	54,695	0.00%
Automobile Allowance	52002	116	0	0	1,100	1,100	1,100	1,050	1,050	1,050	-4.55%
Vehicle Lease	52003	0	511	0	0	0	0	0	0	0	0.00%
Commercial Travel	52004	0	313	738	4,050	4,050	4,050	4,050	4,050	4,050	0.00%
Meals	52005	4,501	1,747	3,256	8,200	8,200	8,200	8,200	8,200	8,200	0.00%
Lodging	52006	14,455	3,441	18,835	13,200	13,200	17,000	13,200	13,200	13,200	0.00%
Other Travel Exp	52007	617	276	272	260	260	260	260	260	260	0.00%
Taxable Benefit	52008	5,007	824	2,491	0	0	0	0	0	0	0.00%
Travel Subtotal:		79,632	68,294	74,296	81,505	81,505	98,305	81,455	81,455	81,455	-0.06%
Total Travel:		79,632	68,294	74,296	81,505	81,505	98,305	81,455	81,455	81,455	-0.06%
Capital Outlay:											
Buildings	58001	0	0	33,106	0	528,114	528,114	0	0	0	0.00%
Improvements	58002	0	0	9,000	0	433,000	433,000	0	0	0	0.00%
Equipment Technology	58003	0	0	0	0	0	0	11,000	11,000	11,000	100.00%
Equipment	58004	685,663	625,760	767,901	454,884	454,884	454,884	386,200	386,200	386,200	-15.10%
Capital Outlay Subtotal:		685,663	625,760	810,008	454,884	1,415,998	1,415,998	397,200	397,200	397,200	-12.68%
Total Capital:		685,663	625,760	810,008	454,884	1,415,998	1,415,998	397,200	397,200	397,200	-12.68%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 110 - Sheriff											
Office:											
Office Supplies	53000	11,707	15,236	10,109	14,400	14,400	14,400	14,400	14,400	14,400	0.00%
Stationery and Forms	53001	1,330	1,112	591	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Printing Supplies	53002	13,561	11,218	9,574	14,400	14,400	14,400	13,400	13,400	13,400	-6.94%
Print Duplicate	53003	577	0	161	475	475	475	500	500	500	5.26%
Postage and Box Rent	53004	30	24	108	250	250	250	275	275	275	10.00%
Computer Supplies	53005	4,333	565	582	1,500	1,500	1,500	1,300	1,300	1,300	-13.33%
Computer Software	53006	4,546	7,173	10,730	9,627	9,627	9,627	11,187	11,187	11,187	16.20%
Telephone	53008	98,798	104,166	109,502	120,000	120,000	120,000	120,000	120,000	120,000	0.00%
Print Duplicate	73003	41,234	34,040	37,746	46,650	46,650	34,877	39,650	39,650	39,650	-15.01%
Postage and Box Rent	73004	7,760	7,193	6,753	8,250	8,250	8,250	8,250	8,250	8,250	0.00%
Computer Licensing Charge	73006	0	0	0	37,949	37,949	37,949	31,274	31,274	31,274	-17.59%
Computer Server Charge	73030	0	4,645	0	0	0	0	0	0	0	0.00%
Office Subtotal:		183,875	185,372	185,856	255,501	255,501	243,728	242,236	242,236	242,236	-5.19%
Operating:											
Advertising	53500	0	0	0	500	500	500	500	500	500	0.00%
Subscriptions	53501	356	180	485	710	710	710	775	775	775	9.15%
Membership Dues	53502	3,459	3,310	4,313	3,700	3,700	3,700	4,200	4,200	4,200	13.51%
Household Supplies	53516	0	2,145	0	0	0	0	0	0	0	0.00%
Uniforms Tools Allowance	53517	49,425	56,841	51,861	80,137	80,137	80,137	62,837	62,837	62,837	-21.59%
Professional Supplies	53518	83,969	107,890	99,855	108,825	108,825	108,825	90,240	90,240	90,240	-17.08%
Food	53520	1,629	250	1,184	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
Small Equipment	53522	146,467	111,493	170,522	247,821	254,321	179,321	290,041	290,041	290,041	17.04%
Medical Supplies	53524	2,306	3,815	3,466	3,600	3,600	3,600	3,600	3,600	3,600	0.00%
Hygiene Supplies	53528	0	0	542	0	0	0	0	0	0	0.00%
Investigation Expense	53532	27,024	24,375	23,049	32,500	32,500	32,500	31,000	31,000	31,000	-4.62%
Motor Fuel	53548	192,172	132,535	171,704	229,657	229,657	229,657	25,268	25,268	25,268	-89.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 110 - Sheriff											
Other Rents and Leases	53552	1,650	1,600	6,655	6,100	6,100	6,100	6,100	6,100	6,100	0.00%
Operating Licenses Fees	53553	111	111	111	0	0	0	0	0	0	0.00%
Operating Grants	53565	90,979	93,709	90,979	90,979	90,979	90,979	25,650	25,650	25,650	-71.81%
Spec Service Awards	53566	1,351	25	1,274	2,000	2,000	2,000	1,500	1,500	1,500	-25.00%
Other Miscellaneous	53568	0	1,368	0	0	0	0	0	0	0	0.00%
Employee Benefit Taxable Other	53578	287	0	0	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	6,017	8,334	49,158	39,450	47,427	47,427	48,700	48,700	48,700	23.45%
Motor Fuel	73548	0	0	0	0	0	0	349,000	349,000	349,000	100.00%
Operating Subtotal:		607,201	547,981	675,158	847,479	861,956	786,956	940,911	940,911	940,911	11.02%
Repairs & Maint:											
Small Hardware	54008	254	248	62	650	650	650	650	650	650	0.00%
Lubricants	54016	2,656	1,702	1,684	3,450	3,450	3,450	3,450	3,450	3,450	0.00%
Tires Batteries	54018	16,345	19,481	18,873	19,950	19,950	19,950	21,450	21,450	21,450	7.52%
Equipment Repairs	54029	44,064	41,286	42,238	69,450	69,450	69,450	49,450	49,450	49,450	-28.80%
Technology Repair and Maintain	74029	6,600	6,336	6,666	6,897	6,897	6,897	6,897	6,897	6,897	0.00%
Repairs & Maint Subtotal:		69,919	69,053	69,523	100,397	100,397	100,397	81,897	81,897	81,897	-18.43%
Utilities:											
Power and Light	54701	375	808	949	650	650	650	400	400	400	-38.46%
Utilities Subtotal:		375	808	949	650	650	650	400	400	400	-38.46%
Contractual Services:											
Medical and Dental	55000	67,937	30,332	48,028	71,800	71,800	90,000	81,000	81,000	81,000	12.81%
Pest Extermination	55002	1,260	1,500	1,558	1,400	1,400	1,400	1,400	1,400	1,400	0.00%
Vehicle Repairs	55005	60,411	55,989	41,626	71,672	71,672	72,210	55,172	55,172	55,172	-23.02%
Professional Service	55014	235,722	195,479	223,690	266,648	266,648	266,648	149,728	149,728	149,728	-43.85%
Collection Services	55015	13,267	21,412	21,868	20,000	20,000	20,000	20,000	20,000	20,000	0.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 110 - Sheriff											
Food Service	55029	329,757	272,195	316,801	321,438	321,438	321,438	374,695	374,695	374,695	16.57%
Other Contract Serv	55030	2,044,709	1,978,222	2,176,256	2,487,271	2,487,271	2,487,271	2,602,828	2,602,828	2,602,828	4.65%
Medical and Dental	75000	3,334	0	0	7,000	7,000	7,000	6,500	6,500	6,500	-7.14%
Contractual Services Subtotal:		2,756,399	2,555,129	2,829,828	3,247,229	3,247,229	3,265,967	3,291,323	3,291,323	3,291,323	2.61%
Insurance Expenses:											
Prop Liab Insurance	76000	125,472	130,488	197,520	242,666	242,666	242,666	255,003	255,003	255,003	5.08%
Insurance Expenses Subtotal:		125,472	130,488	197,520	242,666	242,666	242,666	255,003	255,003	255,003	5.08%
Total Other Operating:											
		3,743,240	3,488,831	3,958,834	4,693,922	4,708,399	4,640,364	4,811,770	4,811,770	4,811,770	2.51%
Expense Total:											
		23,187,599	22,713,480	23,621,817	24,640,360	25,687,844	25,628,728	25,582,126	25,371,790	25,371,790	2.97%
Sheriff Net/(Levy):											
		(19,865,567)	(19,012,278)	(20,708,246)	(22,305,316)	(23,125,607)	(23,481,386)	(23,301,892)	(23,091,556)	(23,091,556)	3.52%

WINNEBAGO COUNTY CAPITAL OUTLAY - 2023

Department	Description	Quantity	Unit Cost	Capital Outlay
Sheriff -				
Patrol -	Server	1	11,000	11,000
	Squad Vehicles & Changeover	6	50,500	303,000
	K9 Squad Vehicle & Changeover	1	51,700	51,700
Detective -	Vehicle & Changeover	1	31,500	31,500
		9		397,200

SHERIFF PROGRAM BUDGETS

NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2023 ADOPTED	2022 ADOPTED	2021 ADOPTED	2023 OVER 2022	2022 OVER 2021
Administrative	1110	600,011	450	-	385,080	985,541	123,250	862,291	829,364	790,089	3.97	4.97
Patrol	1112	5,959,197	-	365,700	722,400	7,047,297	334,800	6,712,497	6,080,108	5,605,823	10.40	8.46
Detective	1113	1,576,488	-	31,500	167,295	1,775,283	53,900	1,721,383	1,615,866	1,713,846	6.53	(5.72)
Reserves	1115	98,995	-	-	9,225	108,220	25,022	83,198	61,336	61,207	35.64	0.21
911	1116	3,261,797	-	-	1,244,386	4,506,183	69,588	4,436,595	4,256,293	4,094,502	4.24	3.95
Boat Patrol	1117	-	-	-	29,950	29,950	62,926	(32,976)	(40,660)	(14,977)	(18.90)	171.48
Snow Patrol	1118	-	-	-	5,163	5,163	6,306	(1,143)	(3,947)	(3,891)	(71.04)	1.44
Training	1119	-	81,005	-	266,370	347,375	124,480	222,895	240,604	246,728	(7.36)	(2.48)
Jail	1120	8,584,877	-	-	1,981,901	10,566,778	1,479,962	9,086,816	9,266,352	9,224,540	(1.94)	0.45
Grand Totals		<u>20,081,365</u>	<u>81,455</u>	<u>397,200</u>	<u>4,811,770</u>	<u>25,371,790</u>	<u>2,280,234</u>	<u>23,091,556</u>	<u>22,305,316</u>	<u>21,717,867</u>	<u>3.52</u>	<u>2.70</u>

JAIL IMPROVEMENTS FUND

2023 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.

SIGNIFICANT CHANGES FROM 2022 ADOPTED - Jail Improvements Fund

Account	Amount	Description
Significant changes from 2022		
Deficit 2022	\$ 16,808	
Revenue Changes - impact on levy:		
US Dept of Justice	(30,000)	Increase in anticipated additional grant revenue.
Expense Changes - impact on levy:		
Capital - Equipment	55,000	Increase to purchase two (2) new required stoves.
Other small changes	7,580	This is a combination of small increases and decreases to revenue and expense accounts.
Deficit 2023	\$ 49,388	

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

Financial Summary Jail Improvements Fund

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	65,010	140,700	160,700	160,700	190,700
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	55,000
Other Expenditures	47,395	273,166	177,508	282,146	185,088
Total Expenditures	47,395	273,166	177,508	282,146	240,088
(Surplus) / Deficit before fund balance adjustments			16,808		49,388
Decrease fund balance			(16,808)		(49,388)
(Surplus) / Deficit after fund balance adjustments			-		-

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 125 - Jail Improvement Fund											
Revenue											
Intergov Rev:											
US Dept of Justice	42013	75,258	0	0	10,700	10,700	10,700	40,700	40,700	40,700	280.37%
Intergov Rev Subtotal:		75,258	0	0	10,700	10,700	10,700	40,700	40,700	40,700	280.37%
Fines and Permits:											
Jail Assessments	44102	182,097	125,704	141,011	150,000	150,000	130,000	150,000	150,000	150,000	0.00%
Fines and Permits Subtotal:		182,097	125,704	141,011	150,000	150,000	130,000	150,000	150,000	150,000	0.00%
Total Operating Revenue:		257,355	125,704	141,011	160,700	160,700	140,700	190,700	190,700	190,700	18.67%
Revenue Total:		257,355	125,704	141,011	160,700	160,700	140,700	190,700	190,700	190,700	18.67%
Expense											
Capital Outlay:											
Equipment	58004	148,999	0	0	0	0	0	55,000	55,000	55,000	100.00%
Capital Outlay Subtotal:		148,999	0	0	0	0	0	55,000	55,000	55,000	100.00%
Total Capital:		148,999	0	0	0	0	0	55,000	55,000	55,000	100.00%
Office:											
Print Duplicate	73003	0	0	0	3,940	3,940	3,940	3,940	3,940	3,940	0.00%
Office Subtotal:		0	0	0	3,940	3,940	3,940	3,940	3,940	3,940	0.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 125 - Jail Improvement Fund											
Operating:											
Subscriptions	53501	5,959	4,839	5,219	5,050	5,050	5,050	5,215	5,215	5,215	3.27%
Household Supplies	53516	22,044	9,643	18,797	29,226	29,226	20,221	30,130	30,130	30,130	3.09%
Uniforms Tools Allowance	53517	18,927	6,682	13,464	32,186	32,186	32,186	33,520	33,520	33,520	4.14%
Professional Supplies	53518	0	0	948	0	0	0	0	0	0	0.00%
Linen	53519	8,904	12,887	19,757	16,985	16,985	16,985	17,570	17,570	17,570	3.44%
Dishes and Utensils	53521	5,961	5,548	5,006	5,102	5,102	5,102	5,400	5,400	5,400	5.84%
Small Equipment	53522	886	6,746	2,634	17,994	17,994	17,994	19,225	19,225	19,225	6.84%
Hygiene Supplies	53528	21,379	44,369	32,549	24,745	24,745	24,745	25,218	25,218	25,218	1.91%
Commercial Travel Other	53540	350	350	350	325	325	350	325	325	325	0.00%
Operating Subtotal:		84,411	91,065	98,724	131,613	131,613	122,633	136,603	136,603	136,603	3.79%
Repairs & Maint:											
Maintenance Buildings	54020	0	0	0	0	104,638	104,638	0	0	0	0.00%
Equipment Repairs	54029	431	391	249	3,280	3,280	3,280	3,500	3,500	3,500	6.71%
Repairs & Maint Subtotal:		431	391	249	3,280	107,918	107,918	3,500	3,500	3,500	6.71%
Contractual Services:											
Professional Service	55014	13,762	6,191	10,607	11,645	11,645	11,645	11,645	11,645	11,645	0.00%
Other Contract Serv	55030	20,106	22,999	18,682	27,030	27,030	27,030	29,400	29,400	29,400	8.77%
Contractual Services Subtotal:		33,868	29,190	29,289	38,675	38,675	38,675	41,045	41,045	41,045	6.13%
Total Other Operating:		118,710	120,645	128,262	177,508	282,146	273,166	185,088	185,088	185,088	4.27%
Expense Total:		267,709	120,645	128,262	177,508	282,146	273,166	240,088	240,088	240,088	35.25%
Jail Improvement Fund Surplus (Deficit):		(10,354)	5,059	12,749	(16,808)	(121,446)	(132,466)	(49,388)	(49,388)	(49,388)	193.84%

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

WINNEBAGO COUNTY CAPITAL OUTLAY - 2023

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Jail Improvements Fund -				
	Inmate kitchen stoves (2)	2	27,500	55,000
		2		55,000

MEDICAL EXAMINER

**General Fund – Department: 105
2023 BUDGET NARRATIVE**

DEPARTMENT HEAD: Cheryl Brehmer
LOCATION: Winnebago County Medical Examiner's Office
County Administration Building
112 Otter Avenue, Third Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3300

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:

- Investigate all deaths within the County which meet reportability guidelines, as established by State Statute and office policy.
- Ensure that the medical and legal community is in compliance with reporting.
- Respond to the scene of reportable deaths.
- To assist and support the family during their time of loss.
- Continue offering organ, tissue and eye donation to the family as an option.
- Community support/training (educational/informative presentations).
- Continue working with Community for Hope to reduce suicides.
- Continue working with Child Death Review Committee and the Infant Death Center.
- Educate and work with other agencies within the County and State to reduce the abuse of illicit substance use in Winnebago county.
- Continue working with the Overdose Fatality Review Team.
- Continue working with the Winnebago County Health Department for further suicide investigations and support to the family.
- Continue supporting and assisting with training of volunteers with the Victim Crisis Support Team.

MEDICAL EXAMINER

**General Fund – Department: 105
2023 BUDGET NARRATIVE**

DEPARTMENT HEAD: Cheryl Brehmer
LOCATION: Winnebago County Medical Examiner's Office
County Administration Building
112 Otter Avenue, Third Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3300

2022 ACCOMPLISHMENTS:

- 1. Implemented a standard report writing system so that there is consistency throughout all cases.**
- 2. Completed upgrading of all outdated camera equipment for quality scene documentation.**
- 3. Upgraded toxicology reference materials to aid in final interpretation of toxicology reports.**
- 4. Researched toxicology laboratories to ensure that our office was using the most cost effective yet proficient laboratory available.**
- 5. Gained County Board approval for the addition of a morgue with cooling capabilities.**
- 6. Acquired a county vehicle that can be converted and used as a transport vehicle once the morgue is completed saving transportation costs.**
- 7. Assisted partnering agencies and UW-Madison to create the Overdose Spike Alert Team and real-time data pilot program.**
- 8. Joined partnering agencies with the implementation of an Adult Suicide Review Team.**
- 9. Worked with agency to have new Medical Examiner logo completed.**
- 10. Implemented the start of electronic scanning and keeping paperless case files for cases older than 10 years.**

2023 GOALS & OBJECTIVES:

- 1. Transition from Coroner's Office to Medical Examiner system.**
- 2. Begin transporting decedents to greatly reduce cost of transportation fees for outside services and reduce hours on scene for investigators and law enforcement officials while waiting for transport to arrive.**
- 3. Implement a death certificate signing fee as we are the only large county which does not access a fee for this service.**
- 4. Review cremation permit fee which has not been increased since before 2012 due to a moratorium.**
- 5. Improve examinations and photographic documentation with utilization of new examination room.**
- 6. Strengthen our relationship with American Tissue Foundation Services, Versiti, and Lions Eye bank with procurements taking place at our new facility which will ease the donation process for families and generate revenue for the county paid by recovery agencies.**
- 7. Assist the County Health Department with implementing the Systems of Support (SOS) pilot program which will offer on scene support and resources to families and friends of the decedent for "Deaths of Despair" (Overdoses, Suicides, and Homicides).**
- 8. Remain actively involved in Overdose Fatality Review, Child Death Review, and Adult Suicide Review Teams in efforts of prevention.**
- 9. Continue working closely with Community for Hope and the Department of Health related to suicide prevention.**
- 10. Remain actively involved in continued staff education efforts through webinar based trainings, CDC training opportunities, and WCMEA.**

MEDICAL EXAMINER

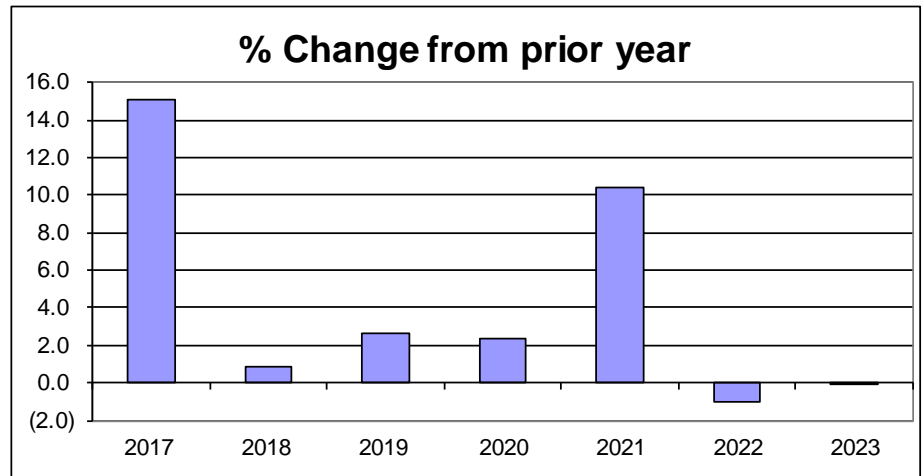
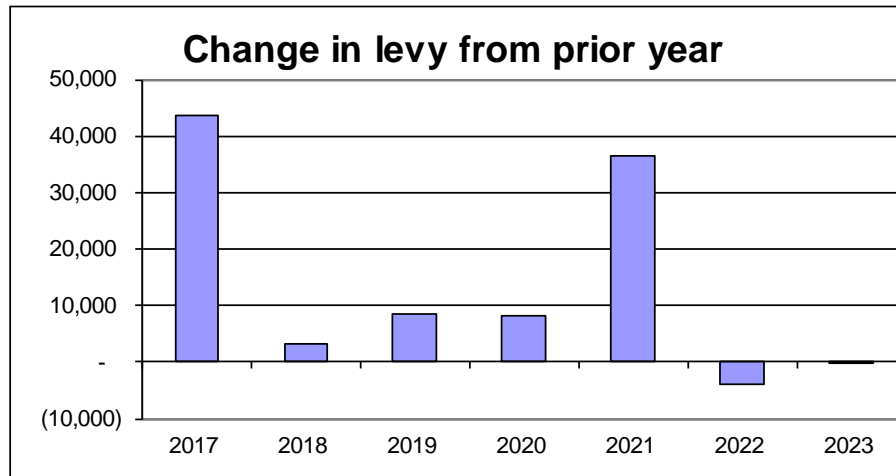
2022 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section. For the 2023 budget, one (1) Deputy Medical Examiner position will be increased from part-time (0.8 FTE) to full-time (1.0 FTE).

COUNTY LEVY:

The tax levy for 2023 is \$386,056, a decrease of \$5 or 0.00% under 2023. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2022 ADOPTED - Medical Examiner

Account	Amount	Description
Significant changes from 2022		
Tax Levy 2022	\$ 386,061	
Revenue Changes - impact on levy:		
Other Fees	(15,000)	Increase in cremation permits issued.
Expense Changes - impact on levy:		
Regular Pay	18,795	Increasing one (1) part-time Deputy Medical Examiner from 80% to 100%. The increase also includes an overall 4% average merit pay increase is proposed across the County, with actual percentages for each employee based on performance evaluations and where the employee falls into the salary/hourly range.
Health Insurance	(10,487)	Decrease based on an employee leaving the department with family coverage to a new employee having single coverage.
Capital Equipment	(30,000)	In 2022, a new vehicle was purchased. No capital outlay request for 2023.
Telephone	(5,000)	Decrease based on a change in paging service.
Pathology Services	15,000	Increase in requested autopsies.
Transportation	28,000	Increase based on double transportation costs and addition of storage fees.
Other small changes	(1,313)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2023	\$ 386,056	

Financial Summary Medical Examiner

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	95,854	185,010	170,000	170,000	185,000
Labor	144,924	298,421	311,811	311,811	325,419
Travel	1,588	4,700	9,450	9,450	3,700
Capital	28,800	28,800	30,000	30,000	-
Other Expenditures	108,057	244,240	204,800	204,800	241,937
Total Expenditures	283,369	576,161	556,061	556,061	571,056
Levy			386,061		386,056

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 105 - Medical Examiner											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	0	5,639	0	0	0	0	0	0	0	0.00%
Other Grantor Agencies	42019	2,000	0	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		2,000	5,639	0	0	0	0	0	0	0	0.00%
Public Services:											
Other Fees	45002	155,450	209,707	184,675	170,000	170,000	185,000	185,000	185,000	185,000	8.82%
Forms Copies Etc	45003	28	0	0	0	0	10	0	0	0	0.00%
Public Services Subtotal:		155,478	209,707	184,675	170,000	170,000	185,010	185,000	185,000	185,000	8.82%
Total Operating Revenue:		157,478	215,346	184,675	170,000	170,000	185,010	185,000	185,000	185,000	8.82%
Revenue Total:		157,478	215,346	184,675	170,000	170,000	185,010	185,000	185,000	185,000	8.82%
Expense											
Wages:											
Regular Pay	51100	104,594	105,986	199,702	218,918	218,918	218,918	237,713	237,713	237,713	8.59%
Other Per Diem	51107	112,635	104,203	2,655	0	0	0	0	0	0	0.00%
Wages Subtotal:		217,229	210,189	202,357	218,918	218,918	218,918	237,713	237,713	237,713	8.59%
Fringes Benefits:											
FICA Medicare	51200	16,100	15,488	14,105	16,747	16,747	16,747	18,185	18,185	18,185	8.59%
Health Insurance	51201	26,781	29,340	47,622	58,680	58,680	45,151	48,193	48,193	48,193	-17.87%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 105 - Medical Examiner											
Dental Insurance	51202	1,189	1,218	2,055	2,654	2,654	2,793	2,096	2,096	2,096	-21.02%
Workers Compensation	51203	1,968	1,041	2,216	2,060	2,060	2,060	1,536	1,536	1,536	-25.44%
Unemployment Comp	51204	370	0	0	0	0	0	0	0	0	0.00%
WI Retirement	51206	7,266	9,662	11,189	11,418	11,418	11,418	16,164	16,164	16,164	41.57%
Fringe Benefits Other	51207	506	531	902	1,334	1,334	1,334	1,532	1,532	1,532	14.84%
Fringes Benefits Subtotal:		54,180	57,279	78,089	92,893	92,893	79,503	87,706	87,706	87,706	-5.58%
Total Labor:		271,409	267,469	280,445	311,811	311,811	298,421	325,419	325,419	325,419	4.36%
Travel:											
Registration Tuition	52001	300	795	0	1,500	1,500	250	250	250	250	-83.33%
Automobile Allowance	52002	19,640	10,921	4,903	6,000	6,000	4,000	3,000	3,000	3,000	-50.00%
Meals	52005	12	0	0	450	450	75	75	75	75	-83.33%
Lodging	52006	246	246	0	1,500	1,500	375	375	375	375	-75.00%
Travel Subtotal:		20,198	11,962	4,903	9,450	9,450	4,700	3,700	3,700	3,700	-60.85%
Total Travel:		20,198	11,962	4,903	9,450	9,450	4,700	3,700	3,700	3,700	-60.85%
Capital Outlay:											
Equipment	58004	0	0	24,587	30,000	30,000	28,800	0	0	0	-100.00%
Capital Outlay Subtotal:		0	0	24,587	30,000	30,000	28,800	0	0	0	-100.00%
Total Capital:		0	0	24,587	30,000	30,000	28,800	0	0	0	-100.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 105 - Medical Examiner											
Office:											
Office Supplies	53000	338	651	597	500	500	500	500	500	500	0.00%
Stationery and Forms	53001	232	39	22	100	100	100	100	100	100	0.00%
Printing Supplies	53002	104	248	157	150	150	150	150	150	150	0.00%
Computer Supplies	53005	72	0	0	100	100	0	100	100	100	0.00%
Telephone	53008	6,777	7,553	5,860	8,500	8,500	6,740	3,500	3,500	3,500	-58.82%
Telephone Supplies	53009	73	0	0	0	0	0	0	0	0	0.00%
Print Duplicate	73003	801	1,163	1,091	700	700	1,223	1,180	1,180	1,180	68.57%
Postage and Box Rent	73004	186	132	104	150	150	100	100	100	100	-33.33%
Computer Licensing Charge	73006	0	0	0	778	778	778	825	825	825	6.04%
Office Subtotal:		8,582	9,786	7,832	10,978	10,978	9,591	6,455	6,455	6,455	-41.20%
Operating:											
Membership Dues	53502	140	0	0	300	300	120	140	140	140	-53.33%
Photo Processing	53504	98	0	0	100	100	0	0	0	0	-100.00%
Uniforms Tools Allowance	53517	732	306	422	700	700	700	800	800	800	14.29%
Professional Supplies	53518	2,676	2,299	1,606	2,000	2,000	2,500	2,000	2,000	2,000	0.00%
Small Equipment	53522	0	0	1,731	1,200	1,200	2,256	150	150	150	-87.50%
Medical Supplies	53524	2,916	4,980	4,913	5,500	5,500	5,500	5,000	5,000	5,000	-9.09%
Investigation Expense	53532	610	674	903	900	900	900	1,000	1,000	1,000	11.11%
Interpreter Fees	53537	128	0	0	150	150	0	0	0	0	-100.00%
Motor Fuel	53548	0	802	2,317	2,000	2,000	4,000	3,300	3,300	3,300	65.00%
Other Miscellaneous	53568	0	0	15	0	0	26	0	0	0	0.00%
Employee Benefit Taxable Other	53578	54	0	0	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	0	1,310	0	700	700	609	0	0	0	-100.00%
Indigent Expenses	53600	0	1,479	2,041	3,000	3,000	2,000	2,000	2,000	2,000	-33.33%
Motor Fuel	73548	0	77	0	200	200	0	0	0	0	-100.00%
Operating Subtotal:		7,353	11,926	13,947	16,750	16,750	18,611	14,390	14,390	14,390	-14.09%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 105 - Medical Examiner											
Repairs & Maint:											
Maintenance Equipment	74022	0	0	191	0	0	0	0	0	0	0.00%
Maintenance Vehicles	74023	0	0	0	0	0	181	200	200	200	100.00%
Technology Repair and Maintain	74029	132	132	132	165	165	165	165	165	165	0.00%
Repairs & Maint Subtotal:		132	132	323	165	165	346	365	365	365	121.21%
Contractual Services:											
Medical and Dental	55000	53,036	26,754	19,956	22,000	22,000	24,000	22,500	22,500	22,500	2.27%
Vehicle Repairs	55005	0	440	457	250	250	100	200	200	200	-20.00%
Pathology Services	55010	125,935	168,238	138,754	130,000	130,000	140,000	145,000	145,000	145,000	11.54%
Transportation	55026	0	29,410	27,710	22,000	22,000	48,000	50,000	50,000	50,000	127.27%
Other Contract Serv	55030	0	0	0	0	0	935	200	200	200	100.00%
Contractual Services Subtotal:		178,971	224,842	186,877	174,250	174,250	213,035	217,900	217,900	217,900	25.05%
Insurance Expenses:											
Prop Liab Insurance	76000	888	924	2,676	2,657	2,657	2,657	2,827	2,827	2,827	6.40%
Insurance Expenses Subtotal:		888	924	2,676	2,657	2,657	2,657	2,827	2,827	2,827	6.40%
Total Other Operating:											
		195,926	247,611	211,654	204,800	204,800	244,240	241,937	241,937	241,937	18.13%
Expense Total:											
		487,534	527,042	521,589	556,061	556,061	576,161	571,056	571,056	571,056	2.70%
Medical Examiner Net/(Levy):											
		(330,056)	(311,695)	(336,914)	(386,061)	(386,061)	(391,151)	(386,056)	(386,056)	(386,056)	0.00%

EMERGENCY MANAGEMENT

General Fund – Department: 107
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Eric Rasmussen
LOCATION: Winnebago County Emergency Management
4311 Jackson Street
Oshkosh, WI 54901

TELEPHONE: (920) 236-7463

MISSION STATEMENT:

Emergency Management strives to safeguard communities by coordinating and integrating all activities necessary to build, sustain, and improve the capability to mitigate against, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, or other man-made disasters.

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: Encompasses all of the actions required to establish and sustain the level of proficiency necessary to execute a wide range of incident management operations. Comprising of actions taken to plan, organize, equip, train and exercise to build and sustain the capabilities necessary to ensure a safer community.

PLANNING: Develop and update emergency plans with current required actions, written procedures, and the resources available. Plans include the 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: Actions taken to return a community to normal surroundings, including the restoration of basic services and the repair of physical, social and economic damages. Typical recovery actions include debris cleanup, financial assistance to individuals and governments, rebuilding of roads and bridges and key facilities, and sustained mass care for displaced human and animal populations.

EMERGENCY MANAGEMENT

General Fund – Department: 107
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Eric Rasmussen
LOCATION: Winnebago County Emergency Management
4311 Jackson Street
Oshkosh, WI 54901

TELEPHONE: (920) 236-7463

2022 ACCOMPLISHMENTS:

1. Emergency Management played an integral part in the Child Abduction Response Team (CART) maintaining national credentialing.
2. The Winnebago County Emergency Response Plan, including all Emergency Support Functions, was updated.
3. All required EPCRA offsite plans were created and updated for facilities in Winnebago County that met the quantity threshold of extremely hazardous chemicals.
4. The annual update of the Winnebago County County-wide Hazardous Materials Strategic Plan was completed.
5. Emergency preparedness information was promoted using social media, television, talks and presentations throughout Winnebago County.
6. Collaborated with county school districts to continue the efforts of emergency preparedness.
7. Emergency Management staff continued training per state-mandated standards.
8. We maintained and operated 50 tornado sirens and the siren software program.
9. Continued training users and agencies on the Mobile Command Post.
10. Director Rasmussen served on a regional Healthcare Emergency Readiness Coalition (HERC), a collaboration of private and public partners working together to prepare for, respond to, and recover from emergencies.
11. Deputy Director Powers served on the EPCRA Advisory Group that works with Wisconsin Emergency Management to improve state grant programs and issues related to the Wisconsin Hazmat Online Planning & Reporting System (WHOPRS).
12. Promotion and implementation of WI-CAMS, the state credentialing program, to first responder groups in Winnebago County continued throughout the year.

13. The implementation of WebEOC has continued for Emergency Management. Director Rasmussen continued to train other agencies in use of the virtual EOC software.
14. Emergency Management scheduled various trainings for first responder groups and public information personnel to improve emergency response for Winnebago County residents.
15. Completed a federally required update of the five-year Hazard Mitigation Plan, which included securing of grant funds for the hire of a contractor to assist our staff in the update process.
16. Shared a Virtual Weather Spotter Training by the National Weather Service to replace the live, annually-hosted event that was cancelled due to the COVID-19 pandemic.
17. The Winnebago County Debris Management Plan was updated.
18. Completed all requirements issued in the 2022 Plan of Work from the State of Wisconsin Department of Military Affairs to secure funding from the Emergency Management Performance Grant (EMPG) and Emergency Planning Community Right-to-Know Act (EPCRA) program grants.
19. Completed an Emergency Operation Center (EOC) training series with the Village of Fox Crossing.
20. Coordinated COOP / COG (Continuity of Operations / Continuity of Government) training for Winnebago County Department Heads.
21. Presented Damage Assessment Training and Guidance for Local Elected Officials.
22. Facilitated a workshop for local municipalities about utilizing State and Federal mitigation funds for municipal projects.
23. Entered into IPAWS MOU's with adjacent Counties to allow for cross jurisdictional emergency notifications and back-up alerting capabilities.
24. Assisted in the coordination of volunteers and volunteer organizations within the County through the creation of a COAD (Community Organizations Active in Disaster).
25. Entered into WisMAC, a mutual aid compact for County Emergency Managers within the State of Wisconsin.
26. Collaborated with EAA and Oshkosh Area School District to create a shelter plan and agreement for the EAA Airventure Event.
27. Updated the Emergency Operation Center to be capable of hosting virtual or hybrid meetings.
28. Lead the County Social Media Project.
29. Lead the Sunnyview Expo, multi-purpose emergency venue, electrical and IT upgrade project proposal in collaboration with Facilities, Parks, and Information Systems.
30. Emergency Management Specialist Houle obtained her FEMA Basic Academy Training certificate.

2023 GOALS & OBJECTIVES:

- 1. Update the Winnebago County Emergency Response Plan and all Emergency Support Functions.**
- 2. Update the Winnebago County County-wide Hazardous Materials Strategic Plan.**
- 3. Meet State of Wisconsin requirements for EPCRA offsite plans by updating and creating plans for facilities that exceed the threshold quantity of hazardous chemicals.**
- 4. Continue to sell and promote NOAA Weather Radios as well as self-registration of cellphones to the emergency telephone notification system, AlertSense.**
- 5. Continue active participation with school districts in progressive emergency planning efforts.**
- 6. Maintain the existing 50 outdoor tornado-warning sirens and the siren software program.**
- 7. Continue implementation of WI-CAMS, the state credentialing system, to first responder agencies in Winnebago County.**
- 8. Host a National Weather Service Severe Weather Spotter Training for the general public and continue to sponsor/host trainings for first responder agencies.**
- 9. Participate in professional development training and exercises to enhance response skills and comply with state and federal requirements.**
- 10. Continue to improve and exercise the Winnebago County Child Abduction Response Team (CART).**
- 11. Plan, coordinate, and participate in an exercise series with the Cities of Neenah and Menasha.**
- 12. Continue to utilize and promote WebEOC to all responder agencies in Winnebago County.**
- 13. Meet requirements issued in the 2023 Plan of Work from the State of Wisconsin Department of Military Affairs. Plan of Work requirements are not issued until October for the following budget year.**
- 14. Maintain the 2020 Mobile Command Post and deploy it for training and emergency response incidents.**
- 15. Continue training and provide refresher training on the Mobile Command Post for all responder agencies.**
- 16. Continue to provide preparedness outreach and education to Winnebago County communities.**
- 17. Provide an emergency preparedness training for all Winnebago County Departments.**
- 18. Continue to coordinate and provide training to volunteers and volunteer organizations within the County through the COAD.**
- 19. Emergency Management Specialist Houle will obtain her Basic Wisconsin Certified Emergency Manager certificate.**
- 20. Director Rasmussen will obtain his FEMA Basic Academy Training certificate.**

EMERGENCY MANAGEMENT

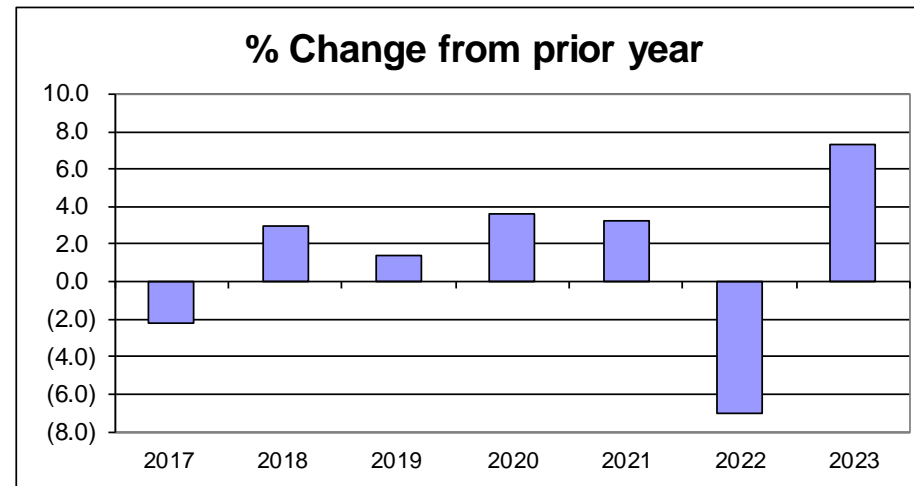
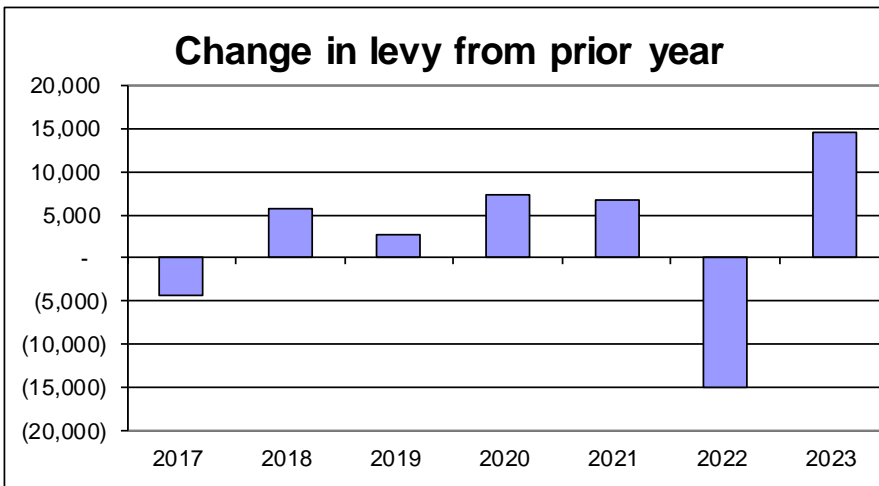
2023 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

There is no change to the staffing table for 2023. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The tax levy for 2023 is \$213,434, an increase of \$14,566 or 7.32% over 2022. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2022 ADOPTED - Emergency Management

Account	Amount	Description
Significant changes from 2022		
Tax Levy 2022	\$ 198,868	
Revenue Changes - impact on levy:		
WI Military Affairs	24,860	Decrease due to the \$25,000 Hazard Mitigation grant plan update that is now complete.
Expense Changes - impact on levy:		
Professional Service	(10,500)	Decrease due to the Hazard Mitigation grant plan update and Exercise grant that are now both complete.
Other small changes	206	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2023	\$ 213,434	

Expense Account	Amount	Description
Capital - Equipment	49,500	Emergency Management is budgeting to purchase a vehicle to replace their 2014 Ford Explorer, which will use general fund undesignated fund balance.
Unassigned General Fund Balance Applied 2023	\$ 49,500	

Financial Summary Emergency Management

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	50	168,552	203,552	246,437	178,692
Labor	118,191	238,495	238,495	238,495	245,817
Travel	1,931	5,000	5,000	5,000	6,250
Capital	-	-	-	-	49,500
Other Expenditures	41,060	155,260	158,925	208,467	140,059
Total Expenditures	161,182	398,755	402,420	451,962	441,626
Levy Before Fund Balance Adjustment			198,868		262,934
General Fund Balance Applied			-		(49,500)
Net Levy After Fund Balance Adjustment			198,868		213,434

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 107 - Emergency Management											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	0	25,637	0	0	0	0	0	0	0	0.00%
WI Military Affairs	42008	142,117	144,848	173,647	203,552	246,437	168,552	178,692	178,692	178,692	-12.21%
Intergov Rev Subtotal:		142,117	170,485	173,647	203,552	246,437	168,552	178,692	178,692	178,692	-12.21%
Total Operating Revenue:											
		142,117	170,485	173,647	203,552	246,437	168,552	178,692	178,692	178,692	-12.21%
Misc Revenues:											
Material Sales	48105	225	75	25	0	0	0	0	0	0	0.00%
Cost Sharing Allocations	48110	2,569	140	61	0	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		2,794	215	86	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:											
		2,794	215	86	0	0	0	0	0	0	0.00%
Revenue Total:											
		144,912	170,700	173,733	203,552	246,437	168,552	178,692	178,692	178,692	-12.21%
Expense											
Wages:											
Regular Pay	51100	160,830	168,269	148,928	170,827	170,827	170,827	176,705	176,705	176,705	3.44%
Wages Subtotal:		160,830	168,269	148,928	170,827	170,827	170,827	176,705	176,705	176,705	3.44%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 107 - Emergency Management											
Fringes Benefits:											
FICA Medicare	51200	11,049	11,363	10,440	13,069	13,069	13,069	13,518	13,518	13,518	3.44%
Health Insurance	51201	55,792	56,935	39,542	40,215	40,215	40,215	40,215	40,215	40,215	0.00%
Dental Insurance	51202	2,827	2,736	2,102	2,174	2,174	2,174	2,174	2,174	2,174	0.00%
Workers Compensation	51203	169	97	174	114	114	114	130	130	130	14.04%
WI Retirement	51206	10,533	11,360	9,520	11,104	11,104	11,104	12,016	12,016	12,016	8.21%
Fringe Benefits Other	51207	1,078	1,233	792	992	992	992	1,059	1,059	1,059	6.75%
Fringes Benefits Subtotal:		81,447	83,725	62,570	67,668	67,668	67,668	69,112	69,112	69,112	2.13%
Total Labor:		242,277	251,993	211,498	238,495	238,495	238,495	245,817	245,817	245,817	3.07%
Travel:											
Registration Tuition	52001	775	750	775	1,200	1,200	1,200	1,500	1,500	1,500	25.00%
Automobile Allowance	52002	979	387	383	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
Meals	52005	43	65	144	765	765	565	750	750	750	-1.96%
Lodging	52006	164	246	409	1,400	1,400	1,400	2,200	2,200	2,200	57.14%
Other Travel Exp	52007	0	0	2	0	0	0	0	0	0	0.00%
Taxable Benefit	52008	284	57	206	135	135	335	300	300	300	122.22%
Travel Subtotal:		2,244	1,505	1,919	5,000	5,000	5,000	6,250	6,250	6,250	25.00%
Total Travel:		2,244	1,505	1,919	5,000	5,000	5,000	6,250	6,250	6,250	25.00%
Capital Outlay:											
Equipment	58004	0	448,287	0	0	0	0	0	49,500	49,500	100.00%
Capital Outlay Subtotal:		0	448,287	0	0	0	0	0	49,500	49,500	100.00%
Total Capital:		0	448,287	0	0	0	0	0	49,500	49,500	100.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 107 - Emergency Management											
Office:											
Office Supplies	53000	1,353	3,164	3,013	2,500	2,500	2,500	2,500	2,500	2,500	0.00%
Stationery and Forms	53001	0	0	67	0	0	0	0	0	0	0.00%
Printing Supplies	53002	623	345	62	1,000	1,000	1,000	500	500	500	-50.00%
Postage and Box Rent	53004	4	0	57	20	20	20	20	20	20	0.00%
Computer Software	53006	0	0	0	0	0	0	225	225	225	100.00%
Telephone	53008	4,513	5,176	5,552	7,000	7,000	7,000	7,500	7,500	7,500	7.14%
Telephone Supplies	53009	0	97	36	500	500	500	100	100	100	-80.00%
Print Duplicate	73003	3,099	4,044	1,763	3,000	3,000	3,000	1,500	1,500	1,500	-50.00%
Postage and Box Rent	73004	271	325	233	500	500	500	300	300	300	-40.00%
Computer Licensing Charge	73006	0	0	0	2,778	2,778	2,778	1,608	1,608	1,608	-42.12%
Office Subtotal:		9,864	13,151	10,784	17,298	17,298	17,298	14,253	14,253	14,253	-17.60%
Operating:											
Subscriptions	53501	834	1,714	1,306	1,500	1,500	1,500	1,100	1,100	1,100	-26.67%
Publish Legal Notices	53503	55	155	54	160	160	160	160	160	160	0.00%
Food	53520	503	1,139	303	600	600	600	600	600	600	0.00%
Small Equipment	53522	2,453	2,930	7,330	11,000	11,000	11,000	9,000	9,000	9,000	-18.18%
Other Operating Supplies	53533	3,465	400	0	0	0	0	0	0	0	0.00%
Safety Supplies	53543	97	25	3,471	500	500	700	750	750	750	50.00%
Materials for Resale	53545	(299)	100	50	0	0	0	0	0	0	0.00%
Motor Fuel	53548	1,470	817	222	1,500	1,500	1,500	2,500	2,500	2,500	66.67%
Equipment Rental	53551	0	0	0	0	4,000	9,000	0	0	0	0.00%
Operating Licenses Fees	53553	300	300	720	300	300	300	300	300	300	0.00%
Operating Grants	53565	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	0.00%
Small Equipment Technology	53580	2,078	4,374	6,043	2,000	14,000	2,000	2,000	2,000	2,000	0.00%
Motor Fuel	73548	0	80	885	1,500	1,500	1,500	500	500	500	-66.67%
Operating Subtotal:		19,955	21,033	29,384	28,060	44,060	37,260	25,910	25,910	25,910	-7.66%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 107 - Emergency Management											
Repairs & Maint:											
Maintenance Equipment	54022	1,674	1,477	5,546	3,000	3,000	3,000	2,000	2,000	2,000	-33.33%
Maintenance Vehicles	54023	0	234	753	3,000	6,407	3,000	2,500	2,500	2,500	-16.67%
Equipment Repairs	54029	12,710	25,501	33,294	20,000	20,000	15,000	17,000	17,000	17,000	-15.00%
Maintenance Vehicles	74023	2,129	46	821	1,500	1,500	1,500	2,200	2,200	2,200	46.67%
Technology Repair and Maintain	74029	858	891	924	759	759	759	792	792	792	4.35%
Repairs & Maint Subtotal:		17,370	28,148	41,339	28,259	31,666	23,259	24,492	24,492	24,492	-13.33%
Utilities:											
Power and Light	54701	10,445	10,350	9,997	13,500	13,500	13,500	13,500	13,500	13,500	0.00%
Utilities Subtotal:		10,445	10,350	9,997	13,500	13,500	13,500	13,500	13,500	13,500	0.00%
Contractual Services:											
Vehicle Repairs	55005	375	795	57	1,000	1,000	2,000	1,000	1,000	1,000	0.00%
Data Processing	55013	5,009	4,920	5,639	6,000	6,000	6,000	6,000	6,000	6,000	0.00%
Professional Service	55014	9,342	22,637	18,153	59,000	89,135	50,135	48,500	48,500	48,500	-17.80%
Other Contract Serv	55030	0	3,601	0	0	0	0	0	0	0	0.00%
Contractual Services Subtotal:		14,726	31,953	23,848	66,000	96,135	58,135	55,500	55,500	55,500	-15.91%
Insurance Expenses:											
Prop Liab Insurance	76000	2,112	2,208	3,384	5,808	5,808	5,808	6,404	6,404	6,404	10.26%
Insurance Expenses Subtotal:		2,112	2,208	3,384	5,808	5,808	5,808	6,404	6,404	6,404	10.26%
Total Other Operating:		74,472	106,844	118,735	158,925	208,467	155,260	140,059	140,059	140,059	-11.87%
Expense Total:		318,993	808,629	332,152	402,420	451,962	398,755	392,126	441,626	441,626	9.74%
Emergency Management Net/(Levy):		(174,082)	(637,930)	(158,419)	(198,868)	(205,525)	(230,203)	(213,434)	(262,934)	(262,934)	32.22%
Unassigned General Fund Balance Applied:		0	0	0	0	0	0	0	49,500	49,500	100.00%
Emergency Management Net/(Levy):		(174,082)	(637,930)	(158,419)	(198,868)	(205,525)	(230,203)	(213,434)	(213,434)	(213,434)	7.32%

WINNEBAGO COUNTY CAPITAL OUTLAY - 2023

Department	Description	Quantity	Unit Cost	Capital Outlay
Emergency Management -				
	Vehicle	1	49,500	49,500
		1		49,500

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
TRANSPORTATION				
Airport	\$ 1,194,217	\$ 3,359,243	\$ (1,442,500)	\$ 722,526
Airport Debt	-	2,521,107	-	2,521,107
Highway Department	18,763,273	19,417,706	(654,433)	-
County Road Maintenance	2,340,000	3,519,463	-	1,179,463
	<u>\$ 22,297,490</u>	<u>\$ 28,817,519</u>	<u>\$ (2,096,933)</u>	<u>\$ 4,423,096</u>

AIRPORT

Airport Fund: 510
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Jim Schell
LOCATION: Wittman Regional Airport
525 W. 20th Avenue
Oshkosh, WI 54902-6871

TELEPHONE: (920) 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, 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, oversee daily airport operations.

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

MAINTENANCE SHOP: Perform routine and preventative maintenance on the airport's fleet of turf mowers, snow plows and blowers, vehicles, 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. Upgrade equipment and the facility as necessary.

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

TERMINAL BUILDING: Central airport facility essential for the provision of services to various different aeronautical activities including transient and based airport users. Hosts space for Airport Administration and Operations Offices. Rent available space to the Airport's Fixed Base Operator, Basler Flight Service, other tenants and the general public as requested.

OTHER BUILDINGS: Fulfill contractual obligations by maintaining over thirty county-owned buildings. These buildings include T-hangars, multi-aircraft storage hangars, and fixed base operator leased facilities. Provide hangar facilities to meet all aspects of general aviation.

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

AIRPORT

Airport Fund: 510 2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Jim Schell
LOCATION: Wittman Regional Airport
525 W. 20th Avenue
Oshkosh, WI 54902-6871

TELEPHONE: (920) 236-4930

2022 ACCOMPLISHMENTS:

1. Partnered with the Experimental Aircraft Association to host a safe and successful AirVenture 2022.
2. Enhanced development efforts for the Aviation Business Park and other available airport property.
3. Continued partnership with Oshkosh Corporation for vehicle testing programs utilizing the airfield.
4. Secured funding to construct new hangar facilities to increase our available leasable hangar space.
5. Maintained over 95% hangar occupancy rate.
6. Completed the Airport Master Plan Update.

2023 GOALS & OBJECTIVES:

1. Continue to create additional, sustainable revenue sources, both aeronautical and non-aeronautical, to improve the Airport's financial position.
2. Maximize the use of Federal and State funding for development to put Wittman Regional Airport in the best financially competitive and marketable position.
3. Continue development efforts of Aviation Business Park land and other parcels of the airport through a unified approach with our economic development partners.
4. Construct new hangar facilities and lease each unit, providing additional long-term revenue to the airport's operating budget.
5. Maintain a strong partnership with EAA to ensure a viable and successful AirVenture event and other year-round EAA-hosted activities.
6. Continue pavement maintenance through internal and external programs to extend life of airport pavements.
7. Continue a public awareness campaign to promote the benefits of the Airport to the community and region.
8. Secure a rental car tenant to serve the transportation needs of the local and flying public from the new General Aviation terminal.
9. Re-develop the former commercial service terminal site.

AIRPORT

2023 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

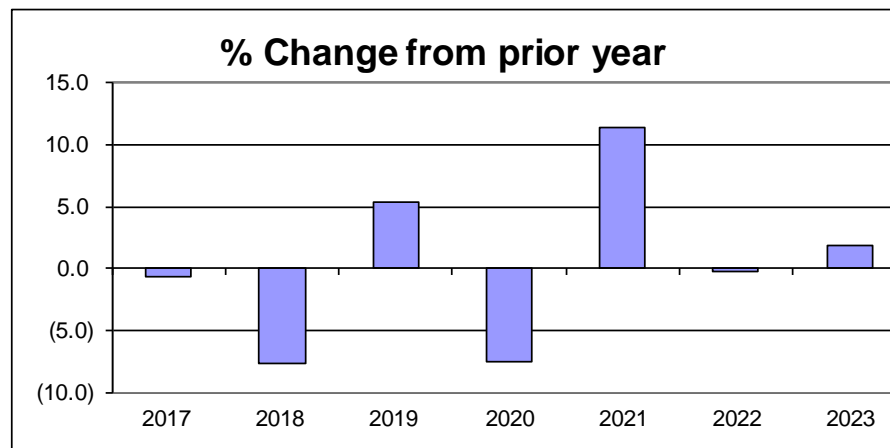
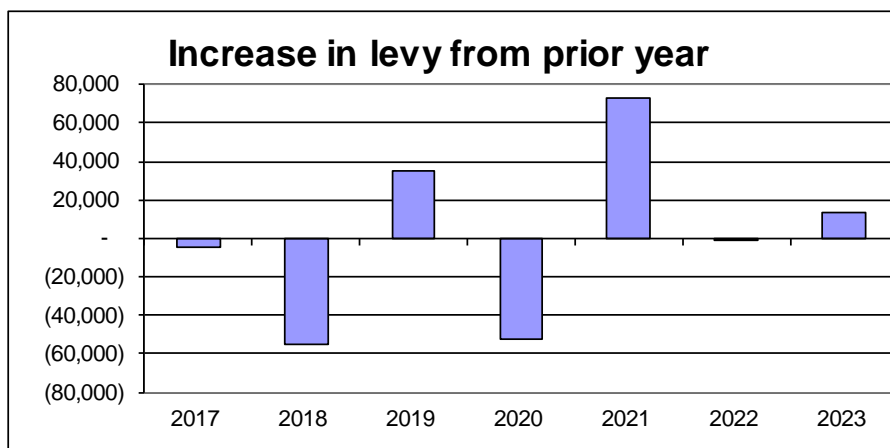
The changes to the Table of Organization of Classified Positions can be found in the Overview section. For the 2023 budget, two (2) Maintenance Equipment Operator positions will be removed and two (2) Maintenance Equipment Operator II positions will be added to the Table of Organization of Classified Positions.

COUNTY LEVY:

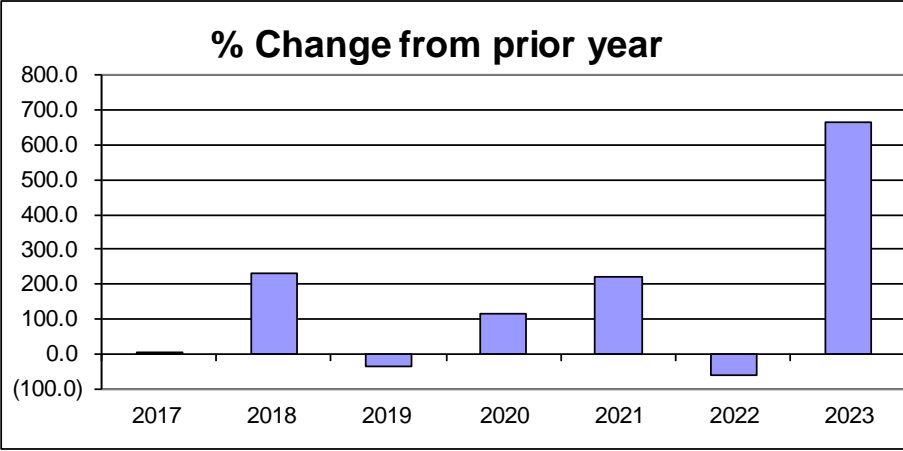
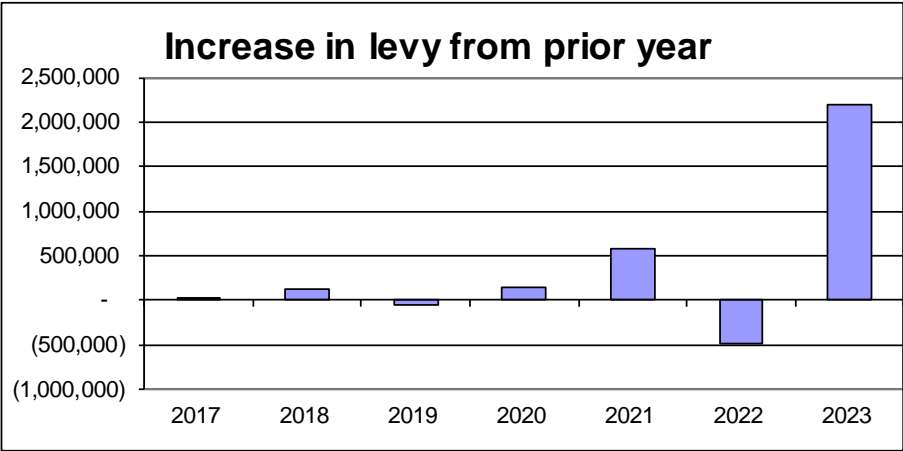
The net operating levy for 2023 is \$722,526 an increase of \$13,615 or 1.92% over 2022. A schedule of significant changes follows.

The levy for Airport debt service for 2023 is \$2,521,107, an increase of \$2,192,107 or 666.29% over 2022. The increase relates to borrowing \$3 million for the Airport hangar project and the 2023 payment on the borrowing is roughly \$2.2 million of principal and interest.

Levy for operations:



Levy for debt:



SIGNIFICANT CHANGES FROM 2022 ADOPTED - Airport

Impact on the Operating Budget (Excludes Debt Service and Depreciation)

Account	Amount	Description
Significant changes from 2022		
Tax Levy 2022	\$ 708,911	
Revenue Changes - impact on levy:		
WI Dept of Transportation	69,000	Decrease based on COVID-19 funding that was originally budgeted in 2021 and carried over to 2022, will not be included in the 2023 budget.
Fuel Flowage Fee	(10,000)	Increase based upon fuel sales trending positive over last two years.
Building Rental Airport	(35,046)	Increase primarily based upon ordinance update increasing hangar rental rates.
Expense Changes - impact on levy:		
Temporary Employees	11,800	Increase based on internship for summer 2023 and increased seasonal work.
Health Insurance	(14,693)	Decrease based on enrollment changes.
Workers Compensation	(7,725)	Decrease based on rate decrease overall.
Lodging	6,900	Increase for temporary housing for summer 2023 internship program.
Capital - Improvements	70,000	Increase based on replacing the chiller in the Airport tower.
Capital - Equipment	22,000	Increase based on purchasing a snow pusher for the Airport's front end loader.
Promotions Airport	(5,000)	Decrease based upon actual needs in 2023.
Small Equipment	(8,150)	Decrease due to lower needs in 2023 for this category.
Motor Fuel	15,000	Increase due to rising cost of fuel.
Small Equipment Technology	6,600	Increase primarily due to purchase of laptop for maintenance shop employees.
Maintenance Buildings	(62,000)	Decrease due to completing a major hangar painting project in 2022.
Maintenance Grounds - interfund	5,000	Increase based on three year cost average.
Heat	5,300	Increase due to rising costs from WPS.
Power and Light	(7,000)	Decrease based on first year with the new terminal building and based on cost savings.
Water and Sewer	31,425	Increase based on city stormwater increases.
Grounds Maintenance	(19,500)	Decrease based on in house airfield maintenance projects decrease.
Prop Liab Insurance	(36,115)	Decrease based on rates provided by the Property & Liability Insurance Fund allocations.
Other small changes:	(24,181)	This is a combination of small increases and decreases to revenue and expense accounts.
2023 Levy (Excluding Debt)	\$ 722,526	

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

Financial Summary Airport Fund

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Revenues	1,108,644	1,175,918	1,170,918	1,170,918	1,194,217
Labor	379,414	821,392	821,392	821,392	820,450
Travel	15,032	17,805	17,805	17,805	29,560
Capital	9,795	156,398	-	156,398	92,000
Other Operating	1,069,595	2,466,237	2,419,252	2,447,387	2,417,233
Non-Operating - Debt Expenses	306,502	329,000	329,000	329,000	2,521,107
Total Expenditures	1,780,338	3,790,832	3,587,449	3,771,982	5,880,350
Levy Before Adjustments	671,694	2,614,914	2,416,531		4,686,133
Adjustments					
Back out depreciation			(1,378,620)		(1,442,500)
Back out debt expense			(329,000)		(2,521,107)
Net Levy After Adjustments			708,911		722,526

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 510 - Airport											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	0	2,190	0	0	0	0	0	0	0	0.00%
Dept of Transportation	42011	0	0	0	69,000	69,000	69,000	0	0	0	-100.00%
Intergov Rev Subtotal:		0	2,190	0	69,000	69,000	69,000	0	0	0	-100.00%
Public Services:											
Other Fees	45002	24,868	0	41,717	29,000	29,000	29,000	33,000	33,000	33,000	13.79%
Rental Revenues	45011	24,478	5,359	12,215	12,000	12,000	17,000	15,000	15,000	15,000	25.00%
Airport Landing Fees	45048	4,166	189	3,448	4,000	4,000	4,000	4,000	4,000	4,000	0.00%
Fuel Flowage Fee	45049	90,692	45,356	80,493	85,000	85,000	85,000	95,000	95,000	95,000	11.76%
Land Rental - Airport	45059	672,562	622,131	680,442	658,962	658,962	658,962	699,215	699,215	699,215	6.11%
Building Rental Airport	45060	299,204	279,024	280,748	305,256	305,256	305,256	340,302	340,302	340,302	11.48%
Public Services Subtotal:		1,115,970	952,060	1,099,064	1,094,218	1,094,218	1,099,218	1,186,517	1,186,517	1,186,517	8.44%
Intergov Services:											
Other Fees	43001	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Intergov Services Subtotal:		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Total Operating Revenue:		1,120,970	959,250	1,104,064	1,168,218	1,168,218	1,173,218	1,191,517	1,191,517	1,191,517	1.99%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 510 - Airport											
Misc Revenues:											
Sale of Scrap	48106	165	120	763	200	200	200	200	200	200	0.00%
Other Miscellaneous Revenues	48109	2,454	794	2,419	2,500	2,500	2,500	2,500	2,500	2,500	0.00%
Misc Revenues Subtotal:		2,618	914	3,182	2,700	2,700	2,700	2,700	2,700	2,700	0.00%
Transfers In:											
Other Transfers In	49501	4,150	0	32,000	0	0	0	0	0	0	0.00%
Transfers In Subtotal:		4,150	0	32,000	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		6,768	914	35,182	2,700	2,700	2,700	2,700	2,700	2,700	0.00%
Revenue Total:		1,127,738	960,164	1,139,246	1,170,918	1,170,918	1,175,918	1,194,217	1,194,217	1,194,217	1.99%
Expense											
Wages:											
Regular Pay	51100	460,035	471,505	532,650	536,563	536,563	536,563	543,799	543,799	543,799	1.35%
Temporary Employees	51101	19,593	28,692	24,441	20,000	20,000	20,000	26,000	31,800	31,800	59.00%
Overtime	51105	2,630	36	2,624	6,500	6,500	6,500	6,500	6,500	6,500	0.00%
Wages Subtotal:		482,258	500,234	559,715	563,063	563,063	563,063	576,299	582,099	582,099	3.38%
Fringes Benefits:											
FICA Medicare	51200	35,712	36,269	41,140	43,074	43,074	43,074	44,090	44,090	44,090	2.36%
Health Insurance	51201	96,134	108,932	126,245	156,586	156,586	156,586	141,893	141,893	141,893	-9.38%
Dental Insurance	51202	4,653	4,628	6,389	7,960	7,960	7,960	7,222	7,222	7,222	-9.27%
Workers Compensation	51203	5,463	3,099	7,331	12,331	12,331	12,331	4,606	4,606	4,606	-62.65%
Unemployment Comp	51204	0	2,960	1,295	0	0	0	0	0	0	0.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 510 - Airport											
Compensated Absences Expense	51205	31,670	2,736	(11,605)	0	0	0	0	0	0	0.00%
WI Retirement	51206	30,100	31,370	35,940	35,297	35,297	35,297	37,418	37,418	37,418	6.01%
Fringe Benefits Other	51207	2,535	2,411	2,471	3,081	3,081	3,081	3,122	3,122	3,122	1.33%
GASB OPEB Adjustment	51214	6,967	(19,113)	(4,156)	0	0	0	0	0	0	0.00%
GASB WRS Life Adjustment	51215	3,371	(1,191)	1,808	0	0	0	0	0	0	0.00%
GASB WRS 68 Adjustment	51216	35,700	3,159	(54,862)	0	0	0	0	0	0	0.00%
Fringes Benefits Subtotal:		252,305	175,258	151,996	258,329	258,329	258,329	238,351	238,351	238,351	-7.73%
Total Labor:		734,563	675,491	711,711	821,392	821,392	821,392	814,650	820,450	820,450	-0.11%
Travel:											
Registration Tuition	52001	1,423	780	12,816	11,030	11,030	11,030	15,285	15,285	15,285	38.58%
Automobile Allowance	52002	0	0	0	500	500	500	500	500	500	0.00%
Commercial Travel	52004	747	203	654	1,800	1,800	1,800	2,400	2,400	2,400	33.33%
Meals	52005	48	0	234	300	300	300	300	300	300	0.00%
Lodging	52006	1,250	0	1,368	4,000	4,000	4,000	4,800	10,900	10,900	172.50%
Other Travel Exp	52007	48	0	100	100	100	100	100	100	100	0.00%
Taxable Benefit	52008	54	0	0	75	75	75	75	75	75	0.00%
Travel Subtotal:		3,568	983	15,172	17,805	17,805	17,805	23,460	29,560	29,560	66.02%
Total Travel:		3,568	983	15,172	17,805	17,805	17,805	23,460	29,560	29,560	66.02%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 510 - Airport											
Capital Outlay:											
Buildings	58001	0	0	0	0	88,603	88,603	0	0	0	0.00%
Improvements	58002	13,179	527	0	0	58,000	58,000	50,000	70,000	70,000	100.00%
Equipment	58004	12,958	24,500	8,800	0	9,795	9,795	22,000	22,000	22,000	100.00%
Capital Outlay Subtotal:		26,137	25,027	8,800	0	156,398	156,398	72,000	92,000	92,000	100.00%
Total Capital:		26,137	25,027	8,800	0	156,398	156,398	72,000	92,000	92,000	100.00%
Office:											
Office Supplies	53000	347	479	1,440	550	550	550	600	600	600	9.09%
Stationery and Forms	53001	83	83	137	150	150	150	150	150	150	0.00%
Printing Supplies	53002	103	101	7	150	150	150	200	200	200	33.33%
Postage and Box Rent	53004	25	29	7	150	150	150	150	150	150	0.00%
Computer Software	53006	0	0	0	500	500	500	500	500	500	0.00%
Telephone	53008	7,048	7,683	7,751	7,800	7,800	7,800	7,200	7,200	7,200	-7.69%
Print Duplicate	73003	409	445	449	500	500	500	500	500	500	0.00%
Postage and Box Rent	73004	141	111	86	100	100	100	100	100	100	0.00%
Computer Licensing Charge	73006	0	0	0	1,265	1,265	1,265	972	972	972	-23.16%
Office Subtotal:		8,157	8,932	9,877	11,165	11,165	11,165	10,372	10,372	10,372	-7.10%
Operating:											
Advertising	53500	0	56	0	0	0	0	0	0	0	0.00%
Membership Dues	53502	1,170	1,700	1,345	1,950	1,950	1,950	2,000	2,000	2,000	2.56%
Promotions Airport	53505	39,612	4,198	24,974	30,000	45,000	45,000	25,000	25,000	25,000	-16.67%
Uniforms Tools Allowance	53517	0	0	0	0	0	0	0	1,800	1,800	100.00%
Food	53520	0	0	353	250	250	250	250	250	250	0.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 510 - Airport											
Small Equipment	53522	23,085	24,019	18,303	15,950	29,085	29,085	7,800	7,800	7,800	-51.10%
Other Operating Supplies	53533	3,990	5,558	4,774	20,700	20,700	20,700	21,700	21,700	21,700	4.83%
Motor Fuel	53548	31,566	32,439	32,363	30,000	30,000	30,000	45,000	45,000	45,000	50.00%
Operating Licenses Fees	53553	255	255	1,091	600	600	600	4,200	4,200	4,200	600.00%
Bad Debts Expense	53561	2,909	(2,357)	5	0	0	0	0	0	0	0.00%
Property Taxes	53562	497	503	497	550	550	550	550	550	550	0.00%
Other Miscellaneous	53568	0	0	76	0	0	0	0	0	0	0.00%
Employee Benefit Taxable Other	53578	0	0	0	0	0	0	0	300	300	100.00%
Small Equipment Technology	53580	0	2,020	3,109	600	600	600	7,200	7,200	7,200	1,100.00%
Legal Fees	73041	0	49	0	50	50	50	50	50	50	0.00%
Operating Subtotal:		103,084	68,440	86,889	100,650	128,785	128,785	113,750	115,850	115,850	15.10%
Repairs & Maint:											
Maintenance Buildings	54020	28,939	38,053	20,266	80,600	80,600	80,600	18,600	18,600	18,600	-76.92%
Maintenance Grounds	54021	64,161	31,589	35,804	44,000	44,000	44,000	41,000	41,000	41,000	-6.82%
Maintenance Equipment	54022	4,195	1,833	874	2,100	2,100	2,100	2,550	2,550	2,550	21.43%
Maintenance Vehicles	54023	44,122	43,545	14,882	43,000	43,000	43,000	47,000	47,000	47,000	9.30%
Sign Parts Supplies	54027	592	700	4,800	5,000	5,000	5,000	8,000	8,000	8,000	60.00%
Other Maint Supplies	54028	0	0	78	0	0	0	0	0	0	0.00%
Equipment Repairs	54029	13,179	4,662	5,102	6,850	6,850	6,850	5,800	5,800	5,800	-15.33%
Maintenance Grounds	74021	35,182	16,482	31,563	15,000	15,000	15,000	20,000	20,000	20,000	33.33%
Technology Repair and Maintain	74029	297	264	330	297	297	297	231	231	231	-22.22%
Repairs & Maint Subtotal:		190,668	137,129	113,700	196,847	196,847	196,847	143,181	143,181	143,181	-27.26%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 510 - Airport											
Utilities:											
Heat	54700	41,288	30,180	33,705	21,200	21,200	26,700	26,500	26,500	26,500	25.00%
Power and Light	54701	97,007	96,672	97,388	61,500	61,500	70,500	54,500	54,500	54,500	-11.38%
Water and Sewer	54702	370,087	393,946	412,542	420,275	420,275	422,275	451,700	451,700	451,700	7.48%
Refuse Collection	54703	2,372	2,842	2,763	4,500	4,500	4,500	3,550	3,550	3,550	-21.11%
Utilities Subtotal:		510,755	523,640	546,398	507,475	507,475	523,975	536,250	536,250	536,250	5.67%
Contractual Services:											
Medical and Dental	55000	697	628	573	600	600	850	700	700	700	16.67%
Vehicle Repairs	55005	15,853	17,565	17,967	18,000	18,000	18,000	18,000	18,000	18,000	0.00%
Grounds Maintenance	55007	180,396	39,736	46,884	72,500	72,500	72,500	53,000	53,000	53,000	-26.90%
Building Repairs	55008	21,934	13,550	38,054	24,000	24,000	24,000	22,000	22,000	22,000	-8.33%
Transcription Services	55009	0	0	0	300	300	0	0	0	0	-100.00%
Janitorial Services	55016	1,326	1,478	1,188	13,300	13,300	15,700	15,700	15,700	15,700	18.05%
Architect Engineer	55019	1,039	18,268	1,911	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Other Contract Serv	55030	0	43	2,219	0	0	0	0	0	0	0.00%
Contractual Services Subtotal:		221,244	91,268	108,797	133,700	133,700	136,050	114,400	114,400	114,400	-14.44%
Insurance Expenses:											
Prop Liab Insurance	76000	42,048	43,728	68,088	90,795	90,795	90,795	54,680	54,680	54,680	-39.78%
Insurance Expenses Subtotal:		42,048	43,728	68,088	90,795	90,795	90,795	54,680	54,680	54,680	-39.78%
Deprec & Amort:											
Depreciation Expense	56503	1,566,153	1,382,190	1,373,918	1,378,620	1,378,620	1,378,620	1,442,500	1,442,500	1,442,500	4.63%
Deprec & Amort Subtotal:		1,566,153	1,382,190	1,373,918	1,378,620	1,378,620	1,378,620	1,442,500	1,442,500	1,442,500	4.63%
Total Other Operating:											
		2,642,109	2,255,325	2,307,666	2,419,252	2,447,387	2,466,237	2,415,133	2,417,233	2,417,233	-0.17%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 510 - Airport											
Debt Payments:											
Debt Principal Payments	57000	105,532	234,579	810,210	283,000	283,000	283,000	2,416,438	2,416,438	2,416,438	753.87%
Debt Interest Payments	57001	16,657	28,916	51,938	46,000	46,000	46,000	104,669	104,669	104,669	127.54%
Debt Payments Subtotal:		122,189	263,495	862,148	329,000	329,000	329,000	2,521,107	2,521,107	2,521,107	666.29%
Transfers Out:											
Other Transfers Out	59501	0	0	45,000	0	0	0	0	0	0	0.00%
Transfers Out Subtotal:		0	0	45,000	0	0	0	0	0	0	0.00%
Total Non-Operating Expense:		122,189	263,495	907,148	329,000	329,000	329,000	2,521,107	2,521,107	2,521,107	666.29%
Expense Total:		3,528,566	3,220,322	3,950,498	3,587,449	3,771,982	3,790,832	5,846,350	5,880,350	5,880,350	63.91%
Airport Net/(Levy) prior to adjustments:		(2,400,827)	(2,260,159)	(2,811,252)	(2,416,531)	(2,601,064)	(2,614,914)	(4,652,133)	(4,686,133)	(4,686,133)	93.92%
Back out depreciation budgeted:		0	0	0	1,378,620	1,378,620	1,378,620	1,442,500	1,442,500	1,442,500	4.63%
Airport Net (Levy) after adjustments:		(2,400,827)	(2,260,159)	(2,811,252)	(1,037,911)	(1,222,444)	(1,236,294)	(3,209,633)	(3,243,633)	(3,243,633)	212.52%
Back out debt service expense budgeted:		0	0	0	329,000	329,000	329,000	2,521,107	2,521,107	2,521,107	666.29%
Airport Net/(Levy) removing Debt:		(2,400,827)	(2,260,159)	(2,811,252)	(708,911)	(893,444)	(907,294)	(688,526)	(722,526)	(722,526)	1.92%

WINNEBAGO COUNTY CAPITAL OUTLAY - 2023

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Airport -				
	Tower Chiller Replacement	1	70,000	70,000
	Snow pusher for front end loader	1	22,000	22,000
		2		92,000

AIRPORT PROGRAM BUDGETS

NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2023 ADOPTED	2022 ADOPTED	2021 ADOPTED	2023 OVER 2022	2022 OVER 2021
Administration	51701	395,309	21,560	-	1,548,833	1,965,702	1,186,217	779,485	782,871	829,457	(0.43)	(5.60)
Field Maintenance	51703	322,438	-	-	672,700	995,138	-	995,138	959,462	916,553	3.72	4.70
Maintenance Shop	51705	78,414	-	-	37,750	116,164	-	116,164	116,079	118,649	0.07	(2.20)
Fire Station	51707	-	8,000	-	39,500	47,500	8,000	39,500	43,700	43,700	(9.61)	0.00
Tower	51709	-	-	-	40,300	40,300	-	40,300	39,100	38,100	3.07	2.60
Terminal Building	51711	7,470	-	-	56,950	64,420	-	64,420	47,935	88,648	34.39	(45.90)
Other Buildings	51715	16,819	-	-	21,200	38,019	-	38,019	98,384	40,140	(61.36)	145.10
Unclassified	51717	-	-	92,000	-	92,000	-	92,000	-	30,000	100.00	(100.00)
Debt Revenue		-	-	-	-	-	-	-	-	(32,000)	0.00	(100.00)
Debt Principal		-	-	-	2,416,438	2,416,438	-	2,416,438	283,000	810,000	753.90	(65.10)
Debt Interest		-	-	-	100,829	100,829	-	100,829	46,000	49,000	119.20	(6.10)
Grand Totals		<u>820,450</u>	<u>29,560</u>	<u>92,000</u>	<u>4,934,500</u>	<u>5,876,510</u>	<u>1,194,217</u>	<u>4,682,293</u>	<u>2,416,531</u>	<u>2,932,247</u>	<u>93.80</u>	<u>(17.60)</u>
Back out depreciation								(1,442,500)	(1,378,620)	(1,395,000)	4.60	(1.20)
Back out debt expense								(2,517,267)	(329,000)	(859,000)	665.10	(61.70)
Back out debt revenue								-	-	32,000	0.00	(100.00)
Airport Net/(Levy) removing Debt:								<u>722,526</u>	<u>708,911</u>	<u>710,247</u>	<u>1.90</u>	<u>(0.20)</u>

HIGHWAY DEPARTMENT

Highway Fund: 540
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Robert Doemel
LOCATION: Winnebago County Highway Department
901 W. County Rd Y
Oshkosh, WI 54901

TELEPHONE: (920) 232-1700

MISSION STATEMENT:

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 the state and interstate highway system on behalf of the State Department of Transportation.

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 roadway maintenance and special maintenance, incident management and response assistance along with assisting with construction projects. Activities include sign maintenance, drainage, structure maintenance, traffic control, plowing, salting, patching and patrolling.

LOCAL ROAD MAINTENANCE: The County provides daily and special maintenance to many of 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 DEPARTMENT

Highway Fund: 540
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Robert Doemel
LOCATION: Winnebago County Highway Department
901 W. County Rd. Y
Oshkosh, WI 54901

TELEPHONE: (920) 232-1700

2022 ACCOMPLISHMENTS:

1. Performed highway maintenance activities consisting of repaving, patching, crack filling, chip sealing, ditching and drainage improvements, traffic signing & control, line painting, and shouldering on county trunk highway, local municipalities roads, and State highways to preserve and extend pavement life.
2. Completed gear box repairs on the Oregon St. Bridge for the Wisconsin Department of Transportation.
3. Completed construction of the Pioneer Rd. (future CTH-T) project.
4. Completed construction for the CTH-CB and CTH-JJ roundabout project.
5. Completed 60% design phase and held first public involvement meeting for the CTH-P Project.
6. Completed Main St. Bridge camera upgrade for future remote operations for the Wisconsin Department of Transportation.
7. Completed milling and paving of Vinland Center Road from CTH-T to USH-76 for the Town of Vinland.
8. Completed TRIP Project for the Town of Omro consisting of pulverizing and paving of Springbrook Rd. from Rivermoor Rd. to the Springbrook Bridge.
9. Completed asphalt mill and paving of CTH-G from CTH-T to USH-45.
10. Completed asphalt mill and paving of CTH-A from CTH-GG to City of Neenah Limits.
11. Completed CTH-II new intersection upgrade to accommodate new Neenah High School.
12. Completed mill/pulverize and paving of soccer field parking lots at Community County Parks.
13. Completed TRIP Project for the Town of Black Wolf consisting of pulverize and paving of Howlett Road from CTH-Z to E. Lone Elm Road.
14. Completed culvert aid installations for the following Townships:

- 15. Completed routine maintenance and repaired concrete failures on USH-10 for the Wisconsin Department of Transportation.**
- 16. Completed asphalt sealing of the Sheriff's Department parking lot.**
- 17. Completed culvert aid projects for the Town of Utica (Fisk Ave.), Town of Black Wolf (Howlett Ave.), and Town of Rushford (Eureka Lock Rd.).**

2023 GOALS & OBJECTIVES:

- 1. Conduct County business in a moral and ethical manner at all times.**
- 2. Implement a new Highway Department Safety Committee to discuss and implement safety initiatives to daily operations.**
- 3. Continue to provide an excellent level of service to the customers of Winnebago County and outside agencies.**
- 4. Continue to service and upgrade an aging fleet of equipment in order to provide cost effective and safe operations.**
- 5. Implement a Hi-Vis Clothing Program for employees.**
- 6. Install a messaging system to post daily job assignments and any other department memo's in the lunch room to improve daily communications.**
- 7. Oversee and implement the County Capital Improvement Program related to Highway Improvements.**
- 8. Continue to perform maintenance activities consisting of snow removal, bridge maintenance, repaving, patching, crack filling, chip sealing, ditching & drainage improvements, traffic signing, and shouldering on the county trunk system.**
- 9. Preserve pavement life of approximately 20 miles of county trunk roads by seal coating operations.**
- 10. Complete WISLR road ratings on the County System and local Town Roads.**
- 11. Complete design/construction of CTH-FF and Zoar Road intersection.**
- 12. Complete design and start land acquisition on the CTH-P Project.**
- 13. Complete culvert aid project for the Town of Vinland (Breezewood Ln.)**
- 14. Complete brine tank installation at the Winchester Salt Shed for the Wisconsin Department of Transportation.**
- 15. Complete Schematic Design/Estimate for Highway Department Building Upgrades**
- 16. Start design phase for CTH-N from STH-44 to CTH-FF.**
- 17. Complete mill/overlay of CTH-II from STH-76 to US-45.**

HIGHWAY

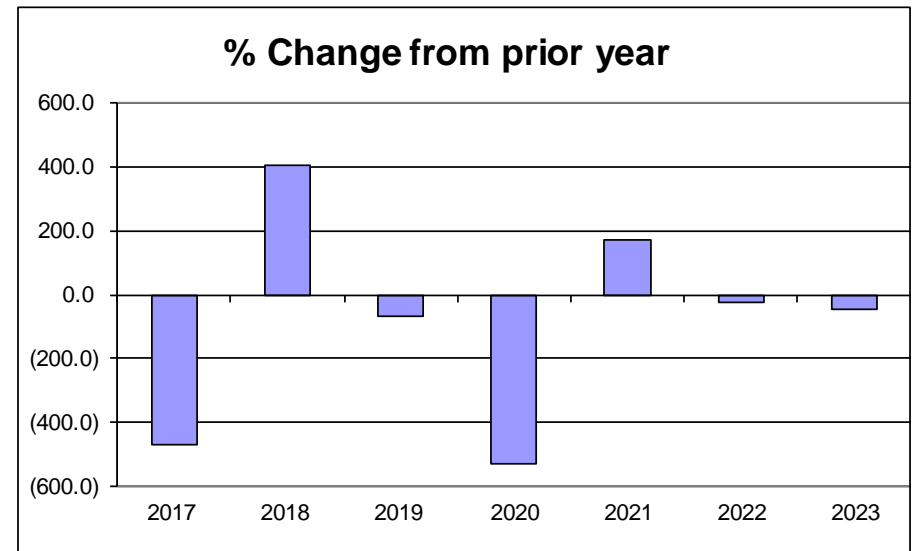
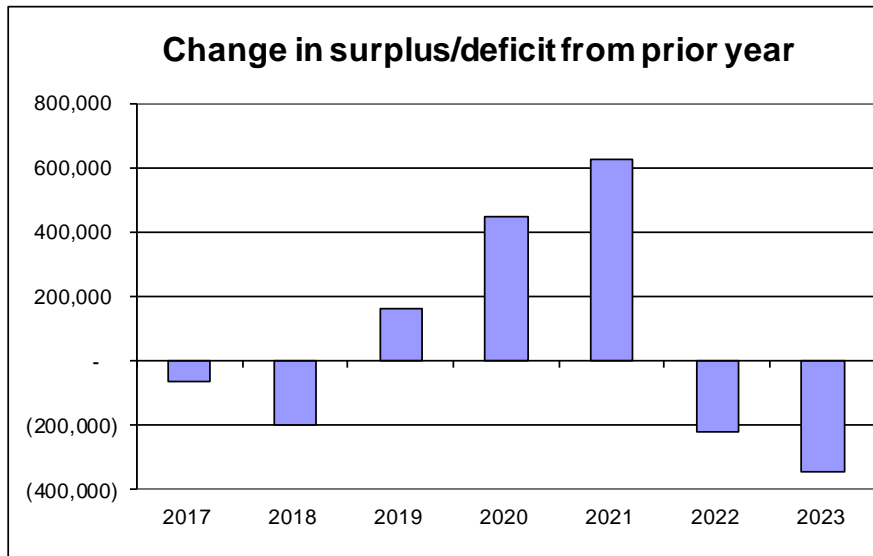
2023 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section. For the 2023 budget, one (1) Administrative III position will be removed, one (1) Administrative Associate IV position will be added, one (1) Highway Finance Manager position will be added, and one (1) Office Supervisor position will be removed from the Table of Organization of Classified Positions.

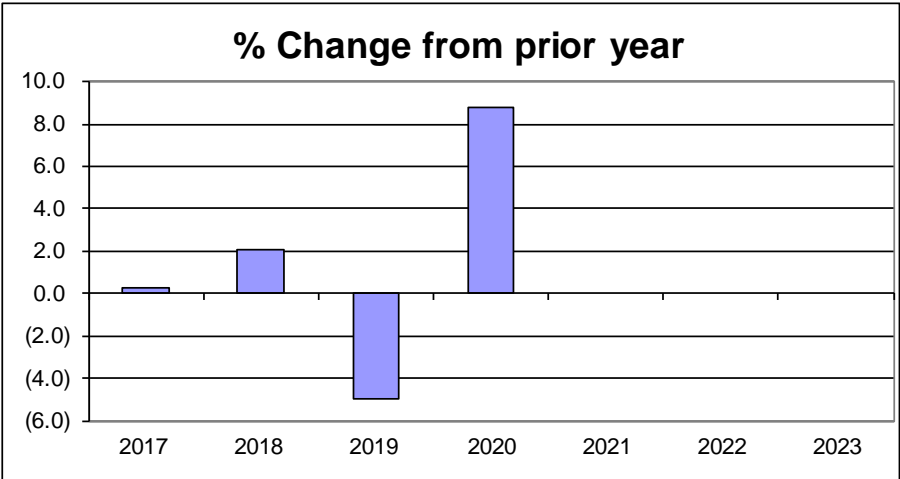
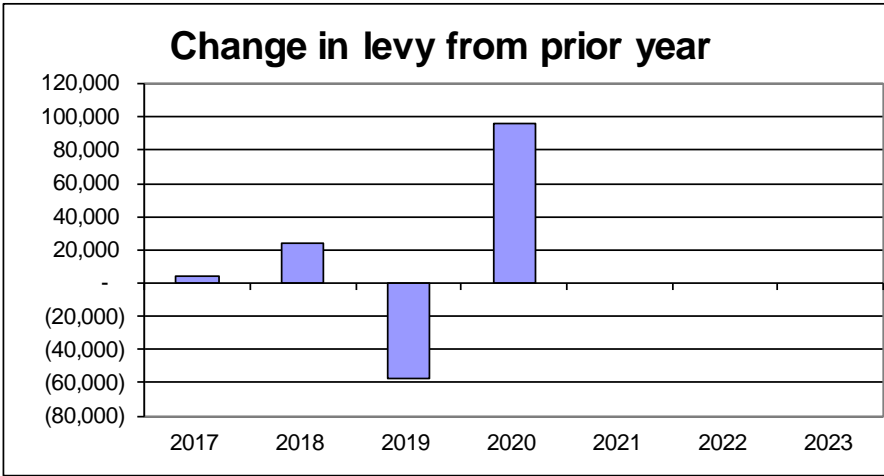
COUNTY LEVY:

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 net surplus from a budgetary basis for 2023 is \$424,028, a decrease of \$341,102 or 44.58% from 2022. The budgetary basis takes the net surplus/deficit and backs out the depreciation expense. A schedule of significant changes follows.



COUNTY ROAD MAINTENANCE:

The 2023 tax levy in the General Fund for County Road Maintenance is \$1,179,463, a zero increase from 2022. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2022 ADOPTED - Highway

Significant changes from 2022	Effect on Budget	Effect on Surplus / (Deficit)	Total	
2022 Budgeted Surplus (Deficit)			\$ 765,130	
Significant changes to revenues:				
Account	Incr/(Decr) Revenue			
Hwy Maint State	150,000	150,000		Increase due to the additional of new night pay plan.
Hwy Maint Municipal	323,854	323,854		Increase based on trending increases in material costs.
Highway Services	1,283,249	1,283,249		Increase based on trending increases in material costs.
Interest Investments	15,000	15,000		Increase based on trending rise in investment interest rates.
Total revenue changes	1,772,103			
Significant changes to expenses:				
Account	Incr/(Decr) Expense			Description
Regular Pay	139,206	(139,206)		Increase based on an average merit pay increase of 4% based on performance evaluation scores and table of organization changes.
Temporary Employees	22,640	(22,640)		Increase based on the need for seasonals to fill in the gap of vacancies in the department.
Overtime	95,000	(95,000)		Increase due to anticipated overtime needs.
FICA Medicare	19,650	(19,650)		Increase based on increase in temporary employees and overtime.
Workers Compensation	(20,241)	20,241		Decrease based on rates decreasing.
WI Retirement	25,302	(25,302)		Increase based on 3% increase in regular pay, increase in overtime wages, and an overall employer share increase of 6.5% to 6.8%.
Capital - Equipment Technology	(13,000)	13,000		No equipment technology capital needs for 2023, in 2022 RT Vision time card system with installation was purchased.
Capital - Equipment	65,000	(65,000)		Increase based on increased equipment needs in 2023.
Computer Software	9,100	(9,100)		Increase based on the first year of annual software fees for RT Vision software.
Wireless	6,374	(6,374)		Increase in number of plans needed for new devices.
Uniform Tools Allowance	11,000	(11,000)		Increase for maintenance crews to set up an allowance for safety apparel.
Motor Fuel	165,000	(165,000)		Increase based on fuel prices going up.

SIGNIFICANT CHANGES FROM 2022 ADOPTED - Highway

Significant changes from 2022	Effect on Budget	Effect on Surplus / (Deficit)	Total	
Equipment Rental	22,501	(22,501)		Increase based on vendor pricing for renting equipment going up.
Close to Assets Liability	100,818	(100,818)		Nothing budgeted in this account for 2023. This account is used for year-end closing, no budget should be entered for this account.
Small Equipment Technology	6,444	(6,444)		Increase to purchase additional iPads, TV, and an owl for virtual meetings.
Other Building Materials	(47,250)	47,250		Decrease based on less repairs anticipated for lift bridges.
Machine Equipment Parts	160,505	(160,505)		Increase in vendor pricing for equipment parts.
Road Maintenance Materials	997,599	(997,599)		Increase in vendor pricing for road maintenance materials.
Maintenance Grounds	(5,000)	5,000		Decrease based on three year actuals average.
Heat	6,250	(6,250)		Increase based on heating costs increase in trend.
Refuse Collection - interfund	12,105	(12,105)		Increase based on current costs from Solid Waste and anticipated costs for 2023.
Other Repairs Maint Streets	143,750	(143,750)		Increase based on subcontractor costs going up.
Professional Service	135,235	(135,235)		Increase for needed design/engineering services.
Prop Liab Insurance	13,465	(13,465)		Increase based on allocation provided by the Property & Liability Insurance Fund for 2023.
Other small changes	41,752	(41,752)		This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	2,113,205			
2023 Budgeted Surplus (Deficit)			\$ 424,028	

Financial Summary Highway

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	5,498,643	17,053,500	16,989,404	16,989,404	18,763,273
Labor	3,113,661	7,038,476	7,125,836	7,125,836	7,458,065
Travel	539	6,000	6,625	6,625	6,600
Capital	319,646	1,875,026	1,463,000	1,878,226	1,515,000
Other Operating Expenses	3,497,519	9,728,024	8,983,468	9,004,607	10,358,548
Non-Operating - Debt expenses	199,078	204,065	84,000	84,000	79,493
Total Expenditures	7,130,443	18,851,591	17,662,929	18,099,294	19,417,706
(Surplus) deficit before adjustments			673,525		654,433
<i>Adjustments:</i>					
Back out depreciation			(1,438,655)		(1,078,461)
Net (surplus) deficit on a budgetary basis			(765,130)		(424,028)

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 540 - Highway											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	0	3,101	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		0	3,101	0	0	0	0	0	0	0	0.00%
Licenses:											
Permit Fees	44003	13,376	16,400	16,691	17,000	17,000	26,000	17,000	17,000	17,000	0.00%
Licenses Subtotal:		13,376	16,400	16,691	17,000	17,000	26,000	17,000	17,000	17,000	0.00%
Public Services:											
Highway Services	45000	3,380	17,981	326	3,000	3,000	1,500	3,000	3,000	3,000	0.00%
Public Services Subtotal:		3,380	17,981	326	3,000	3,000	1,500	3,000	3,000	3,000	0.00%
Intergov Services:											
Hwy Maint State	43005	5,599,115	4,373,047	4,479,413	5,000,000	5,000,000	5,000,000	5,150,000	5,150,000	5,150,000	3.00%
Hwy Maint Municipal	43008	2,438,046	2,681,124	3,029,997	2,476,146	2,476,146	2,500,000	2,800,000	2,800,000	2,800,000	13.08%
Hwy Conservation Dev Revenue	43014	31,991	18,044	16,758	23,556	23,556	20,000	23,550	23,550	23,550	-0.03%
Intergov Services Subtotal:		8,069,152	7,072,214	7,526,168	7,499,702	7,499,702	7,520,000	7,973,550	7,973,550	7,973,550	6.32%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 540 - Highway											
Interfund Revenue:											
Hwy Maint Municipal	63008	17,030	26,776	65,593	50,000	50,000	40,000	50,000	50,000	50,000	0.00%
Highway Services	65000	9,063,038	9,172,816	8,195,411	9,335,474	9,335,474	9,350,000	10,618,723	10,618,723	10,618,723	13.75%
Interfund Revenue Subtotal:		9,080,068	9,199,592	8,261,004	9,385,474	9,385,474	9,390,000	10,668,723	10,668,723	10,668,723	13.67%
Total Operating Revenue:		17,165,976	16,309,289	15,804,188	16,905,176	16,905,176	16,937,500	18,662,273	18,662,273	18,662,273	10.39%
Interest:											
Interest Investments	48000	31,197	40,925	34,769	20,000	20,000	40,000	35,000	35,000	35,000	75.00%
Investment Mark to Market	48002	14,912	34,123	(46,609)	0	0	0	0	0	0	0.00%
Interest Subtotal:		46,110	75,048	(11,840)	20,000	20,000	40,000	35,000	35,000	35,000	75.00%
Misc Revenues:											
Sale Of Prop Equip	48104	(75,450)	3,271	(1,826)	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Sale of Scrap	48106	143,895	8,165	17,887	13,228	13,228	15,000	15,000	15,000	15,000	13.40%
Insurance Recoveries	48107	161,901	0	0	0	0	0	0	0	0	0.00%
Other Miscellaneous Revenues	48109	66,988	30,038	110,029	50,000	50,000	80,000	50,000	50,000	50,000	0.00%
Misc Revenues Subtotal:		297,334	41,473	126,089	64,228	64,228	96,000	66,000	66,000	66,000	2.76%
Transfers In:											
Other Transfers In	49501	0	0	270,000	0	0	0	0	0	0	0.00%
Transfers In Subtotal:		0	0	270,000	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		343,444	116,521	384,249	84,228	84,228	136,000	101,000	101,000	101,000	19.91%
Revenue Total:		17,509,420	16,425,810	16,188,437	16,989,404	16,989,404	17,073,500	18,763,273	18,763,273	18,763,273	10.44%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 540 - Highway											
Expense											
Wages:											
Regular Pay	51100	3,667,035	4,023,646	3,911,105	4,379,112	4,379,112	4,379,112	4,510,303	4,518,318	4,518,318	3.18%
Temporary Employees	51101	0	0	0	87,360	87,360	0	110,000	110,000	110,000	25.92%
Overtime	51105	578,122	271,149	328,928	375,000	375,000	375,000	470,000	470,000	470,000	25.33%
Payout Wages	51120	1,218	18,611	31,093	0	0	22,740	0	0	0	0.00%
Wages Subtotal:		4,246,375	4,313,405	4,271,127	4,841,472	4,841,472	4,776,852	5,090,303	5,098,318	5,098,318	5.31%
Fringes Benefits:											
FICA Medicare	51200	311,643	354,205	361,905	370,373	370,373	370,373	389,410	390,023	390,023	5.31%
Health Insurance	51201	1,175,680	1,244,324	1,202,891	1,398,393	1,398,393	1,398,393	1,446,829	1,446,829	1,446,829	3.46%
Dental Insurance	51202	63,159	66,280	64,511	73,745	73,745	73,745	75,919	75,919	75,919	2.95%
Workers Compensation	51203	43,732	23,318	51,885	57,140	57,140	57,140	36,893	36,899	36,899	-35.42%
Unemployment Comp	51204	48,586	77,258	(31,841)	62,680	62,680	62,680	62,000	62,000	62,000	-1.08%
WI Retirement	51206	288,208	301,522	307,385	297,232	297,232	297,232	321,989	322,534	322,534	8.51%
Fringe Benefits Other	51207	19,163	19,939	21,113	24,801	24,801	24,801	25,498	25,543	25,543	2.99%
GASB OPEB Adjustment	51214	(38,069)	(52,473)	(15,607)	0	0	0	0	0	0	0.00%
GASB WRS Life Adjustment	51215	23,263	38,275	319,900	0	0	0	0	0	0	0.00%
GASB WRS 68 Adjustment	51216	287,921	37,911	(764,200)	0	0	0	0	0	0	0.00%
Fringes Benefits Subtotal:		2,223,286	2,110,559	1,517,943	2,284,364	2,284,364	2,284,364	2,358,538	2,359,747	2,359,747	3.30%
Total Labor:		6,469,660	6,423,964	5,789,070	7,125,836	7,125,836	7,061,216	7,448,841	7,458,065	7,458,065	4.66%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 540 - Highway											
Travel:											
Registration Tuition	52001	1,469	480	102	5,000	5,000	4,500	5,000	5,000	5,000	0.00%
Automobile Allowance	52002	390	0	0	0	0	0	0	0	0	0.00%
Meals	52005	615	0	0	600	600	500	600	600	600	0.00%
Lodging	52006	1,199	407	164	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Other Travel Exp	52007	0	15	33	25	25	0	0	0	0	-100.00%
Taxable Benefit	52008	31	0	0	0	0	0	0	0	0	0.00%
Travel Subtotal:		3,704	902	299	6,625	6,625	6,000	6,600	6,600	6,600	-0.38%
Total Travel:		3,704	902	299	6,625	6,625	6,000	6,600	6,600	6,600	-0.38%
Capital Outlay:											
Buildings	58001	0	0	45,296	0	76,200	73,000	0	0	0	0.00%
Improvements	58002	98,132	128,725	0	0	0	0	0	0	0	0.00%
Equipment Technology	58003	0	0	0	13,000	13,000	13,000	0	0	0	-100.00%
Equipment	58004	899,039	607,882	663,843	1,450,000	1,789,026	1,789,026	1,515,000	1,515,000	1,515,000	4.48%
Capital Outlay Subtotal:		997,171	736,607	709,139	1,463,000	1,878,226	1,875,026	1,515,000	1,515,000	1,515,000	3.55%
Total Capital:		997,171	736,607	709,139	1,463,000	1,878,226	1,875,026	1,515,000	1,515,000	1,515,000	3.55%
Office:											
Office Supplies	53000	3,030	1,087	1,678	4,200	4,200	4,000	4,500	4,500	4,500	7.14%
Printing Supplies	53002	564	784	60	415	415	400	415	415	415	0.00%
Print Duplicate	53003	463	449	2,227	415	415	650	415	415	415	0.00%
Postage and Box Rent	53004	531	371	350	300	300	410	299	299	299	-0.33%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 540 - Highway											
Computer Supplies	53005	0	0	0	100	100	100	100	100	100	0.00%
Computer Software	53006	1,520	1,795	1,610	1,550	1,550	1,500	10,650	10,650	10,650	587.10%
Telephone	53008	10,723	11,532	12,086	10,820	10,820	11,000	10,820	10,820	10,820	0.00%
Telephone Supplies	53009	25	439	0	20	20	20	20	20	20	0.00%
Wireless	53012	5,381	12,123	13,267	8,626	8,626	10,000	15,000	15,000	15,000	73.89%
Print Duplicate	73003	7,078	6,902	4,750	6,075	6,075	5,000	5,500	5,500	5,500	-9.47%
Postage and Box Rent	73004	728	695	385	700	700	500	700	700	700	0.00%
Computer Licensing Charge	73006	0	0	0	3,119	3,119	3,000	2,722	2,722	2,722	-12.73%
Office Subtotal:		30,044	36,177	36,413	36,340	36,340	36,580	51,141	51,141	51,141	40.73%
Operating:											
Advertising	53500	29	45	49	100	100	100	100	100	100	0.00%
Subscriptions	53501	240	328	419	350	350	200	350	350	350	0.00%
Household Supplies	53516	4,076	5,302	3,924	4,635	4,635	4,500	4,635	4,635	4,635	0.00%
Uniforms Tools Allowance	53517	0	0	0	0	0	0	11,000	11,000	11,000	100.00%
Food	53520	1,508	16	1,131	2,000	2,000	3,000	2,000	2,000	2,000	0.00%
Small Equipment	53522	61,602	60,458	42,070	57,264	57,264	50,000	57,267	57,267	57,267	0.01%
Shop Supplies	53523	69,338	55,218	38,862	59,000	59,000	59,000	57,500	57,500	57,500	-2.54%
Medical Supplies	53524	206	1,250	655	400	400	500	400	400	400	0.00%
Other Operating Supplies	53533	106	1,307	5,768	3,500	3,500	9,000	3,600	3,600	3,600	2.86%
Safety Supplies	53543	3,626	11,471	8,628	7,950	7,950	7,900	8,000	8,000	8,000	0.63%
Motor Fuel	53548	544,678	390,794	587,435	550,000	550,000	600,000	715,000	715,000	715,000	30.00%
Equipment Rental	53551	112,262	99,420	160,329	74,999	74,999	95,000	97,500	97,500	97,500	30.00%
Operating Licenses Fees	53553	497	570	497	1,000	1,000	500	1,000	1,000	1,000	0.00%
Other Miscellaneous	53568	92	6,544	0	100	100	0	100	100	100	0.00%
Machinery Rental	53570	0	0	0	0	0	0	0	0	0	0.00%
Fuel Handling	53571	0	1,007	0	0	0	0	0	0	0	0.00%
Close to Assets Lia	53572	(18,568)	(575,315)	559,622	(100,818)	(100,818)	0	0	0	0	-100.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 540 - Highway											
Building Space Cost	53574	0	18,423	0	0	0	0	0	0	0	0.00%
Field Small Tools	53575	0	122	171	0	0	0	0	0	0	0.00%
Shop Services	53576	0	0	0	0	0	0	0	0	0	0.00%
Employee Benefits	53577	0	0	0	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	4,955	1,221	0	2,290	2,290	2,000	8,734	8,734	8,734	281.40%
Operating Subtotal:		784,648	78,181	1,409,559	662,770	662,770	831,700	967,186	967,186	967,186	45.93%
Repairs & Maint:											
Sodium Chloride	54002	328,828	235,768	189,488	304,758	304,758	300,000	305,000	305,000	305,000	0.08%
Calcium Chloride	54003	0	(302)	0	0	0	0	0	0	0	0.00%
Small Hardware	54008	565	1,257	525	1,361	1,361	1,200	1,361	1,361	1,361	0.00%
Other Elect Products	54012	0	31	0	100	100	100	100	100	100	0.00%
Other Plumbing Prod.	54014	5	0	700	0	0	0	0	0	0	0.00%
Other Building Materials	54015	219,572	41,738	17,807	122,250	122,250	70,000	75,000	75,000	75,000	-38.65%
Lubricants	54016	34,140	34,901	28,154	29,250	29,250	27,000	30,180	30,180	30,180	3.18%
Machine Equip Parts	54017	748,656	683,913	674,098	642,000	649,639	645,000	802,505	802,505	802,505	25.00%
Tires Batteries	54018	75,500	69,873	79,357	72,000	72,000	72,000	71,995	71,995	71,995	-0.01%
Road Maintenance Materials	54019	3,904,223	4,144,411	3,616,597	3,990,396	3,990,396	4,000,000	4,987,995	4,987,995	4,987,995	25.00%
Maintenance Buildings	54020	7,683	3,209	6,494	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Maintenance Grounds	54021	0	162	0	200	200	200	200	200	200	0.00%
Maintenance Equipment	54022	9,923	8,512	5,796	5,700	5,700	5,700	5,700	5,700	5,700	0.00%
Consumable Tools	54026	5,789	8,754	3,227	5,500	5,500	5,500	5,500	5,500	5,500	0.00%
Equipment Repairs	54029	11,890	7,326	10,845	39,143	39,143	20,000	39,143	39,143	39,143	0.00%
Maintenance Grounds	74021	19,888	17,428	15,023	25,000	25,000	20,000	20,000	20,000	20,000	-20.00%
Maintenance Equipment	74022	0	0	0	0	0	0	0	0	0	0.00%
Technology Repair and Maintain	74029	534	726	759	759	759	759	990	990	990	30.43%
Repairs & Maint Subtotal:		5,367,194	5,257,707	4,648,871	5,240,417	5,248,056	5,169,459	6,347,669	6,347,669	6,347,669	21.13%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 540 - Highway											
Utilities:											
Heat	54700	24,070	30,441	36,213	25,000	25,000	40,000	31,250	31,250	31,250	25.00%
Power and Light	54701	72,201	57,823	46,806	65,660	65,660	50,000	65,660	65,660	65,660	0.00%
Water and Sewer	54702	96,425	76,019	85,215	90,000	90,000	90,000	90,000	90,000	90,000	0.00%
Refuse Collection	54703	4,977	5,449	4,934	5,001	5,001	5,000	5,001	5,001	5,001	0.00%
Heat	74700	2,574	83	1,466	5,500	5,500	5,000	3,500	3,500	3,500	-36.36%
Refuse Collection	74703	29,501	31,154	25,550	27,895	27,895	40,000	40,000	40,000	40,000	43.39%
Utilities Subtotal:		229,748	200,970	200,184	219,056	219,056	230,000	235,411	235,411	235,411	7.47%
Contractual Services:											
Medical and Dental	55000	6,188	7,571	5,829	6,000	6,000	6,000	6,000	6,000	6,000	0.00%
Other Repair Maint Streets	55004	1,394,218	1,835,974	1,017,254	575,000	575,000	800,000	718,750	718,750	718,750	25.00%
Building Repairs	55008	19,709	463,301	193,963	50,000	50,000	40,000	50,000	50,000	50,000	0.00%
Data Processing	55013	77	0	0	0	0	0	0	0	0	0.00%
Professional Service	55014	1,008,017	506,050	464,110	540,945	554,445	500,000	676,180	676,180	676,180	25.00%
Janitorial Services	55016	0	13,140	13,140	14,000	14,000	14,000	14,000	14,000	14,000	0.00%
Administration Fee	55037	0	0	12,872	0	0	0	0	0	0	0.00%
Contractual Services Subtotal:		2,428,209	2,826,035	1,707,167	1,185,945	1,199,445	1,360,000	1,464,930	1,464,930	1,464,930	23.52%
Insurance Expenses:											
Insurance Recoveries	56003	(29,527)	0	0	0	0	0	0	0	0	0.00%
Prop Liab Insurance	76000	87,900	91,440	136,656	200,285	200,285	200,285	213,750	213,750	213,750	6.72%
Insurance Expenses Subtotal:		58,373	91,440	136,656	200,285	200,285	200,285	213,750	213,750	213,750	6.72%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 540 - Highway											
Deprec & Amort:											
Depreciation Expense	56503	1,343,861	1,245,987	969,636	1,438,655	1,438,655	1,900,000	1,078,461	1,078,461	1,078,461	-25.04%
Deprec & Amort Subtotal:		1,343,861	1,245,987	969,636	1,438,655	1,438,655	1,900,000	1,078,461	1,078,461	1,078,461	-25.04%
Total Other Operating:		10,242,076	9,736,496	9,108,485	8,983,468	9,004,607	9,728,024	10,358,548	10,358,548	10,358,548	15.31%
Debt Payments:											
Debt Principal Payments	57000	145,446	80,866	173,127	73,000	73,000	193,015	70,393	70,393	70,393	-3.57%
Debt Interest Payments	57001	11,415	10,327	12,563	11,000	11,000	11,050	9,100	9,100	9,100	-17.27%
Debt Payments Subtotal:		156,861	91,193	185,690	84,000	84,000	204,065	79,493	79,493	79,493	-5.37%
Total Non-Operating Expense:		156,861	91,193	185,690	84,000	84,000	204,065	79,493	79,493	79,493	-5.37%
Expense Total:		17,869,472	16,989,162	15,792,683	17,662,929	18,099,294	18,874,331	19,408,482	19,417,706	19,417,706	9.93%
Surplus / (Deficit) prior to adjustments:		(360,052)	(563,353)	395,754	(673,525)	(1,109,890)	(1,800,831)	(645,209)	(654,433)	(654,433)	-2.83%
Adjustments:											
Back out depreciation		1,343,861	1,245,987	969,636	1,438,655	1,438,655	1,900,000	1,078,461	1,078,461	1,078,461	-25.04%
Highway Surplus / (Deficit) - budgetary basis:		983,808	682,634	1,365,390	765,130	328,765	99,169	433,252	424,028	424,028	-44.58%

WINNEBAGO COUNTY CAPITAL OUTLAY - 2023

Department	Description	Quantity	Unit Cost	Capital Outlay
Highway -				
	Air Compressor	1	30,000	30,000
	Power Broom	1	100,000	100,000
	Single Axle Trailers (2)	2	10,000	20,000
	Tandem Axle Trailers (2)	2	20,000	40,000
	Roller from Door County	1	85,000	85,000
	Tri Axle Trucks w/ Winter Equipment (2)	2	310,000	620,000
	Tar Kettle	1	75,000	75,000
	Mower	1	45,000	45,000
	Gradall	1	500,000	500,000
		12		1,515,000

SIGNIFICANT CHANGES FROM 2022 ADOPTED - County Road Maintenance

Account	Amount	Description
Significant changes from 2022		
Tax Levy 2022	\$ 1,179,463	
Revenue Changes - impact on levy:		
Transportation Aids	(2,005)	Increase based on projection, waiting for actual amount from Department of Revenue.
Material Sales	(6,900)	Increase based on increases in material costs.
Insurance Recoveries	(5,500)	Increase based on a 3 year average.
Expense Changes - impact on levy:		
Repair Maint Streets	13,639	Increase based on projected projects for 2023.
Prop Liab Insurance	766	Increase based on Property & Liability Insurance interfund charges projected.
Other small changes	-	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2023	\$ 1,179,463	

Financial Summary County Road Maintenance

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	586,659	2,169,555	2,325,595	2,325,595	2,340,000
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	1,703,817	3,514,496	3,505,058	3,505,058	3,519,463
Total Expenditures	1,703,817	3,514,496	3,505,058	3,505,058	3,519,463
Levy			1,179,463		1,179,463

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 040 - County Road Maintenance											
Revenue											
Intergov Rev:											
Transportation Aids	42015	2,023,333	2,083,373	2,071,833	2,242,995	2,242,995	2,063,555	2,245,000	2,245,000	2,245,000	0.09%
Intergov Rev Subtotal:		2,023,333	2,083,373	2,071,833	2,242,995	2,242,995	2,063,555	2,245,000	2,245,000	2,245,000	0.09%
Interfund Revenue:											
Material Sales	68105	104,437	49,634	59,232	63,100	63,100	66,000	70,000	70,000	70,000	10.94%
Interfund Revenue Subtotal:		104,437	49,634	59,232	63,100	63,100	66,000	70,000	70,000	70,000	10.94%
Total Operating Revenue:		2,127,770	2,133,007	2,131,065	2,306,095	2,306,095	2,129,555	2,315,000	2,315,000	2,315,000	0.39%
Misc Revenues:											
Insurance Recoveries	48107	14,298	33,820	28,290	19,500	19,500	40,000	25,000	25,000	25,000	28.21%
Misc Revenues Subtotal:		14,298	33,820	28,290	19,500	19,500	40,000	25,000	25,000	25,000	28.21%
Total Non-Operating Revenue:		14,298	33,820	28,290	19,500	19,500	40,000	25,000	25,000	25,000	28.21%
Revenue Total:		2,142,068	2,166,827	2,159,355	2,325,595	2,325,595	2,169,555	2,340,000	2,340,000	2,340,000	0.62%

Winnebago County											
Budget Detail - 2023											
Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 040 - County Road Maintenance											
Expense											
Repairs & Maint:											
Repair Maint Streets	75806	1,931,315	2,251,304	3,009,110	2,640,060	2,640,060	2,649,498	2,653,699	2,653,699	2,653,699	0.52%
Snow Removal Streets	75807	923,303	710,106	847,646	855,000	855,000	855,000	855,000	855,000	855,000	0.00%
Repairs & Maint Subtotal:		2,854,618	2,961,411	3,856,756	3,495,060	3,495,060	3,504,498	3,508,699	3,508,699	3,508,699	0.39%
Insurance Expenses:											
Prop Liab Insurance	76000	5,364	5,568	7,788	9,998	9,998	9,998	10,764	10,764	10,764	7.66%
Insurance Expenses Subtotal:		5,364	5,568	7,788	9,998	9,998	9,998	10,764	10,764	10,764	7.66%
Total Other Operating:											
Total Other Operating:		2,859,982	2,966,979	3,864,544	3,505,058	3,505,058	3,514,496	3,519,463	3,519,463	3,519,463	0.41%
Expense Total:											
Expense Total:		2,859,982	2,966,979	3,864,544	3,505,058	3,505,058	3,514,496	3,519,463	3,519,463	3,519,463	0.41%
County Road Maintenance Net/(Levy):											
County Road Maintenance Net/(Levy):		(717,914)	(800,152)	(1,705,189)	(1,179,463)	(1,179,463)	(1,344,941)	(1,179,463)	(1,179,463)	(1,179,463)	0.00%

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
HEALTH & HUMAN SERVICES				
Public Health Department	\$ 4,006,452	\$ 6,649,245	\$ (800,000)	\$ 1,842,793
Child Support	1,707,414	1,937,601	-	230,187
Veterans	17,300	604,439	-	587,139
Human Services	29,620,596	47,806,190	-	18,185,594
Park View Health Center	16,055,999	19,687,464	(2,627,983)	1,003,482
Park View Health Center Debt	-	-	-	-
	<u>\$ 51,407,761</u>	<u>\$ 76,684,939</u>	<u>\$ (3,427,983)</u>	<u>\$ 21,849,195</u>

PUBLIC HEALTH

General Fund – Division: 052
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Doug Gieryn

HEALTH LOCATIONS: Winnebago County Public Health Department
County Administration Building
112 Otter Avenue, Second Floor
Oshkosh, WI 54901

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

TELEPHONE: (920) 232-3000

FAX: (920) 232-3370

EMAIL: health@co.winnebago.wi.us

WEB: www.winnebagopublichealth.org

SOCIAL: [@WinnebagoHealth](https://www.facebook.com/WinnebagoHealth)

VISION STATEMENT: Healthy people building thriving communities.

MISSION STATEMENT: The Winnebago County Health Department protects and promotes health through services, partnerships and equitable practices and policies so all can live their best life.

DIVISION DESCRIPTIONS:

ADMINISTRATION: Provides departmental leadership, planning, supervision, programmatic oversight, support staffing, accounting and budget. Responsible for communications, health assessment, policies, enforcement, data management, community partnership, planning, preparedness, fund seeking and workforce development. Programs include:

- **Communications:** create, maintain and execute comprehensive communications strategies to advance the department's outreach, visibility and engagement within the community.
- **Planning:** assist with the development, maintenance, execution and evaluation of department, division and community plans. Preparation for and maintenance of readiness for national accreditation. Provides grant writing and other administrative support to staff and divisions.
- **Preparedness:** Community preparedness planning and exercises to respond to crisis and/or disaster including pandemics, mass clinic operation, nuclear/biological/chemical accident or terrorism, participation in regional healthcare emergency response coalition (HERC) activities and overall 24/7/365 availability of health department staff.
- **Policy and Equity:** assures local and community policies are or will become inclusive of the promotion and equitable opportunity for overall health and determinants of healthy living, including but not limited to income, education, housing, transportation, location and discrimination. Assists internal staff with issues related to policy development and awareness as it relates to division programs.
- **Epidemiology:** Conducts epidemiological and investigative work by leading and assisting in the design, implementation, analysis and interpretation of community disease and health surveillance data and other identified data sets that impact health and well-being.

COMMUNICABLE DISEASE: Prevents and minimizes the spread of disease in Winnebago County and provides information and services, monitoring and surveillance in the following areas:

- **Communicable disease prevention and control:** communicable disease surveillance and containment, disease outbreak investigation and response, school illness surveillance, and community and health provider education.
- **Immunizations:** Provision and monitoring of required immunizations to help prevent vaccine preventable diseases in children. Vaccines for adults on a fee for service basis. Monitor seasonal influenza, provide public education and provide flu vaccines to county employees and contracted agencies.
- **HIV partner referral/counseling and testing.**
- **Lifepoint Needle Exchange:** a harm reduction needle exchange program to reduce the transmission of HIV, hepatitis C and other potential harms associated with injection drug use in partnership with Vivent Health. Also providing Narcan and fentanyl test strips.

COMMUNITY HEALTH & PREVENTION: Contributes to improvement in health outcomes by working at the community level to create more equitable conditions, fostering partnerships and influencing policy to shift cultural norms and attitudes about unhealthy conditions. Seeks to assure basic needs are available and accessible to all residents. Areas of current focus include:

- **Housing:** Identify gaps in access to safe and affordable housing and work with community partners to reduce homelessness and increase housing stability.
- **Transportation:** Work with community partners to increase access to local transportation systems in order to meet basic needs and access community services.
- **Substance Use:**
 - **Break Water: A Community Together:** community-led coalition supported by Winnebago County Health Department focused on preventing and reducing substance use, specifically alcohol and marijuana use in adolescents.
 - **Overdose Fatality Review (OFR):** Review of overdose deaths to identify and recommend opportunities for prevention to the community. Engage in pilot programs to implement the prevention strategies identified. There are roughly 50 partners represented in the work of OFR.
- **Social Connectedness:** Reduce the negative impact of social isolation by collecting and analyzing data and building community engagement to improve the sense of strong relationships, belongingness and meaningful opportunities in the community.
- **Suicide Prevention:** Identify and understanding factors that increase the incidence of suicide attempts and death by suicide. Engage with Northeast Wisconsin Mental Health Connection and Zero Suicide coalition to prevent death by suicide, including QPR, lethal means restriction, Strong Minds 4 Men and Child Death Review.
- **Healthy Teen Minds:** an initiative to reduce youth depression in collaboration with the Northeast Wisconsin Mental Health Connection.
- **Fox Valley Thrives:** is a strategic alliance between community organizers and public health professionals supported by Winnebago County Health Department focused on addressing issues of health equity and access to transportation.

ENVIRONMENTAL HEALTH: 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. Programs include:

- **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.

- **Sanitarian:** Inspection, consultation and code enforcement and licensure of food service establishments, campgrounds, temporary restaurants, swimming pools, hotels/motels, bed and breakfast, animal grooming establishments, manufactured home parks, transient non-community wells and tattoo parlors.
- **Lead Hazard Reduction and Healthy Homes:** Reducing the burden and negative health consequences of lead poisoning in children by increasing the number of lead safe homes through lead abatement grant assistance to property owners. Reduction of indoor air hazards that contribute to childhood asthma and other improvements to reduce illness and injury of occupants.

HEALTHY LIFESPAN: Empowers Winnebago County residents by promoting health, preventing harm, and protecting the quality of life through the provision of direct services, programs, population assessment and community engagement. Programs include:

- **Family and Child Health (FCH):** providing coordinated health care services and prenatal care coordination (PNCC) to women and families during and after pregnancy through assessment, planning, monitoring, education and referral. PNCC is a Medicaid program providing case management services for low income high risk pregnant women and their families to improve birth outcomes. Promotion of breastfeeding friendly environments by supporting new and existing breastfeeding friendly worksites and child care centers.
- **Housing Authority:** provision of nursing services including assessment, referral, medication set up, health monitoring and service coordination to Housing Authority residents in Omro, Winneconne, Winneconne and Oshkosh via a contractual agreement between the two agencies.
- **Lead Poisoning Prevention:** prevention, education and screening activities to families with children under 6 years of age.
- **Promoting Healthy Aging:** reducing falls by raising awareness of fall risks through in-home assessments by engaging community residents and service organizations in fall prevention programs and by participating in community efforts to reduce falls. Also includes nurse home visits to referred individuals needing assistance not available through other community services.
- **Wellness Plus:** initiates and coordinates the provision of evidence based self-management programs for health and wellbeing for Winnebago County adults.
- **Wisconsin Well Woman Program (WWWP):** provides breast and cervical cancer screenings services to women with little or no health insurance coverage.

WOMEN, INFANTS, AND CHILDREN (WIC): A federally funded food supplement and nutrition education program offered to eligible pregnant women, breastfeeding women, women who have had a baby in the last six months, infants and children up to the age of five. Services include:

- **Vouchers for healthy food** redeemable at local grocers – over \$1M per year spent in Winnebago County.
- **Farmers Market vouchers** seasonally redeemable at local farmers markets for fresh vegetables and fruits - tens of thousands of dollars to local farmers.
- **Nutrition education and counseling** to help assure healthy pregnancies and infant/child nutritional health.
- **Referrals to community resources** to help families with basic needs.
- **Breastfeeding Support and Education Grant:** Peer counselors assist mothers with issues related to breastfeeding and infant feeding education.
- **Fit Families Grant:** Assisting families to identify healthy habits for improvement including physical activity, healthy beverage choices, increasing fruit/vegetable intake and mentoring good practices. Provide monthly coaching contacts supporting families making healthy lifestyles changes. Develop partnerships with community resources to share Fit Families messages through newsletters, bulletin board displays and other educational resources.

PUBLIC HEALTH

General Fund – Division: 052
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Doug Gieryn

HEALTH LOCATIONS: Winnebago County Public Health Department
County Administration Building
112 Otter Avenue, Second Floor
Oshkosh, WI 54901

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

TELEPHONE: (920) 232-3000

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2022 ACCOMPLISHMENTS:

COVID-19 Related Accomplishments:

1. In collaboration with IS, successfully developed a COVID-19 test result alert via text to help Winnebago County residents be more rapidly notified of a result and be able to act accordingly.
2. Provided 182 COVID-19 vaccination opportunities/clinics within Winnebago County in 2021; and at least 195 conducted or planned for 2022 as of July 15.
3. WCHD staff provided over 32,000 COVID-19 vaccine doses in 2021 and about 3,100 as of July 15.
4. WCHD's COVID-19 hotline received at least 8,089 calls in 2021 and 1,545 in 2022 as of July 15.
5. Created the “I am the Change Campaign” a COVID-19 vaccine awareness campaign, which utilized county influencers and prioritized audiences historically hard to reach. Emails were distributed to over 6,500 contacts. All materials in all language are available on [Toolkit | Mysite](#) (wc vaccine.org).
6. Created a COVID-19 specific communication team and COVID-19 specific communicable disease response team which allowed our permanent staff to gradually transition back to regular public health work. The communications team worked to improve outreach efforts, managed web content, created press releases, responded to media and more and the communicable disease team to manage outbreaks.
7. Coordinated regional efforts to provide 24/7 support to childcare centers and long-term care facilities (LTC), managing outbreaks, providing consultation and assist with mitigation and prevention strategies, including training childcare and LTC staff to better manage their COVID response.
8. Received the 2022 WPHA Excellence in Health Promotion and Disease Prevention Award for work with community partners to improve access to transportation, provide translation and interpretation, and earn/build trust for COVID-19 vaccine access.
9. Was awarded \$63,089 Mobilizing for a Just Response grant to address COVID-19 related health disparities and advance health equity by expanding community capacity for equity by focusing on the removal of barriers to better follow public health guidance, build broader upstream efforts to address overall COVID-19 prevention (i.e. paid sick leave, child care assistance, housing programs), build internal capacity through coaching, and

- build community partnerships.
- 10. Held staff debriefing sessions to assist public health staff in recovery from pandemic response.
- 11. Created an internal vaccine equity access team which worked to build trust and relationships with Black, LatinX and Hmong populations in our county.
- 12. Collaborated with multiple partners to provide free transportation to and from COVID-19 Vaccine clinics.

Other Public Health Department Related Accomplishments:

- 1. Environmental Health Team licensed and inspected 66 new establishments and at least 1003 total licenses were issued in in 2022.
- 2. Started a new Lead abatement/Healthy Homes program to create safer housing for young children launched with funds from DHS and City of Oshkosh.
- 3. Launched department's community health assessment (CHA) processes and formed the first community health assessment advisory team to ensure department is inclusive of community voices and more inclusive data for our next CHA.
- 4. In collaboration with other local health department epidemiologists, created the first statewide network of epidemiologists and other data experts to provide a space for connecting, networking, and sharing of knowledge and resources.
- 5. Director/Health officer elected co-president of Wisconsin Association of Local Health Departments and Boards (WALHDAB).
- 6. Director/Health officer received Health Officer of the year award.
- 7. Staff and Department received and was recognized with a Patriot Award from the National Guard for collaboration and support by WCHD in vaccination and testing.
- 8. Staff supported local non-profits on collaborative grants for young families including a Dream Up! Grant which focuses on building child care supply and another to expand developmental screenings to rural areas of Winnebago.
- 9. Wisconsin Well Woman Program enrollment and re-enrollment rates increased by 10% compared to pre-pandemic rates.
- 10. Susan Garcia Franz received the proclamation from the City of Neenah declaring 2/4/22 as Transit Equity Day.
- 11. Collaborated with ESTHER and other community partners on the creation of a quarterly column in the Oshkosh Herald featuring stories of residents impacted by housing instability paired with policy solutions to improve housing affordability, access, stability.
- 12. Responded to increase in overdose deaths by offering fentanyl test strips and increasing Narcan availability in the community to prevent additional death by overdose.
- 13. Supported community partner organizations by providing grant writing to ESTHER and grant award letters of support to People of Progression.
- 14. Organized the We Heart You Recovery in our Community, an event attended by over 300 people in support of our substance use recovery community that provided direction for use of grant funds toward peer recovery specialists and childcare during recovery meetings at Solutions Recovery, Inc.
- 15. Hosted two free trainings to area leaders, organizations, and agencies to learn more about engaging in equity-related work in our community.
- 16. In collaboration with the Breakwater coalition hosted a 6 part webinar series to educate the community on areas of work related to prevention, family support, harm reduction, housing and treatment.
- 17. Partnered with Winnebago County Human Services to explore best practices for a community response to non- fatal drug overdose and was awarded a \$148,102 PHAST grant by the CDC foundation to pilot a rapid response team.
- 18. Awarded a \$20,000 grant through NACCHO to provide training to staff to increase equity work in overdose prevention.
- 19. Assisted WIC participants and the community at large in the navigation of the infant formula crisis.
- 20. The Communicable Disease division provided extensive case management for Tuberculosis cases in our county. The team monitored 90 TB cases in 2021, which was 31 more cases than in 2020. Cases are backlogged due to pandemic response.

21. Received \$25,000 grant from the WI Department of Health Services to conduct qualitative research with Oshkosh community members about public transportation access for students.
22. Held multiple presentation on opportunities for ARPA funding and its impact on public health.
23. Developed a [new page on our website](#) for elected officials that includes public health policy resources and information.

2023 GOALS & OBJECTIVES:

1. Create a Food Advisory Group comprised of licensed food establishments work together with Environmental Health staff to improve food safety in Winnebago County.
2. Assess new tick surveillance data in partnership with University of Wisconsin Oshkosh to make evidence-based decisions for future surveillance goals for Spring 2023.
3. Create opportunity for a summer intern to conduct pool chemistry monthly testing, tick dragging and pet facility inspections.
4. Expand capacity of new lead abatement/healthy homes program by increasing the lead abatement certified contractor base.
5. Revise the department's website and printed materials describing our departments services.
6. Expand the department's social media platform offerings to include LinkedIn, Instagram and others.
7. Complete the 2023-2028 Community Health Needs Assessment to inform the development a community health improvement plan which prioritizes resources to best meet community identified needs.
8. Identify Community Health Improvement Plan priorities and progress to communicate to the public.
9. Use lessons learned from the COVID-19 pandemic to update departmental plans including; workforce development, quality improvement; and public health competencies.
10. Improve referral process to include electronic access for community partners, agencies and patient advocates (emails, online submissions, interdepartmental relationship building) to improve ease of community utilization of these resources.
11. Provide follow-up as necessary for any child that is screened with an elevated blood lead level of >3.5 mcg/dL or higher, a change from >5mcg/dL or higher.
12. Increase Wisconsin Well Woman Program participant enrollment in rural areas through partnerships with Rural Health Initiative.
13. Create Breakwater coalition action teams regarding marijuana and alcohol policy to identify and implement initiatives to address inequities in substance use initiatives.
14. Organize a community mini-summit to engage more rural town participation in their transportation planning.
15. Identify indicators to measure and assess social connection and belonging to improve overall health.
16. Increase breast feeding rates among WIC participant by 10% by providing enhanced breastfeeding services through peer support and utilization of WCHD staff who are International Board-Certified Lactation Consultants (IBCLC).

PUBLIC HEALTH

2023 BUDGET NARRATIVE HIGHLIGHTS

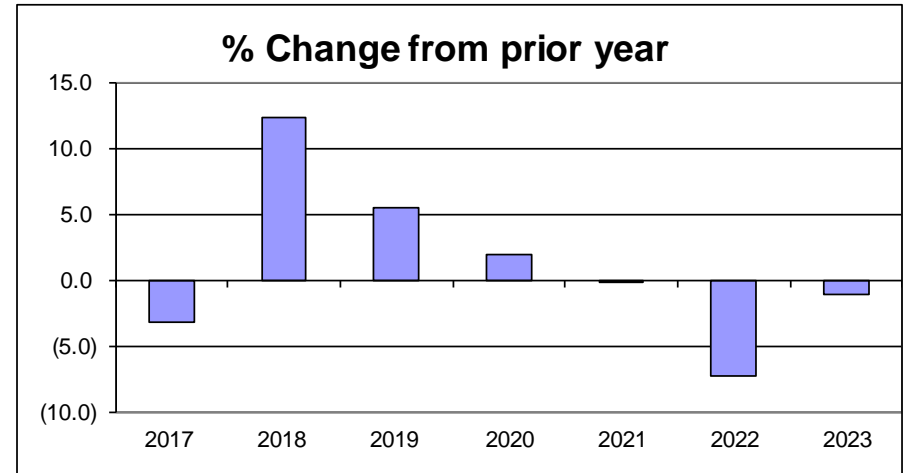
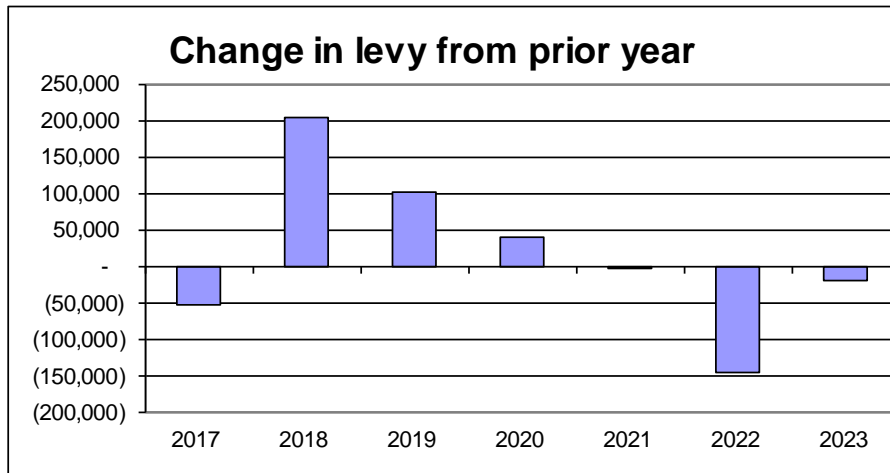
DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section. For the 2023 budget, one (1) full-time WIC Program Nutritionist – Lead and one (1) full-time Policy and Equity Coordinator will be removed and one (1) full-time WIC Program Manager and one (1) full-time HARM Reduction Program Coordinator will be added to the Table of Organization of Classified Positions. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The net tax levy for the department for 2023 is \$1,842,793, a decrease of \$19,673 or 1.06% under 2022. A schedule of significant changes follows. In 2023, we are applying \$800,000 of the designated Public Health fund balance to reduce the levy, no change from 2022.

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 2022 ADOPTED - Public Health

Account	Amount	Description
Significant changes from 2022		
Tax Levy 2022	\$ 1,862,466	
Revenue Changes - impact on levy:		
Medicaid Title 19	7,000	Decrease based on reduced revenues from direct services, no PNCC, just TB.
Other Grantor Agencies	(476,744)	Increase based on anticipated COSSAP grant (\$1.3M total, \$433,333/year average).
Expense Changes - impact on levy:		
Regular Pay	177,043	Increase based on a 4% overall merit pay pool for raises based on performance evaluation scores.
Temporary Employees	(425,000)	Decrease based on less additional staff anticipated for the COVID response.
FICA Medicare	(22,996)	Decrease based on less additional staff anticipated for the COVID response.
Health Insurance	(174,440)	Decrease based on less additional staff anticipated for the COVID response.
Workers Compensation	(15,702)	Decrease based on less additional staff anticipated for the COVID response and rates decreasing.
WI Retirement	16,460	Increase based on the employer share of retirement rising from 6.5% to 6.8%, on top of the average merit pay increase of 4%.
Registration Tuition	6,000	Increase resulting from the Maternal Child Health grant (\$10,000) that was added from Budget Amendment #126-102022-007.
Automobile Allowance	5,000	Increase resulting from the Maternal Child Health grant that was added from Budget Amendment #126-102022-007.
Capital - Equipment	5,000	Increase from 2022 - which included a budget to purchase a new vehicle. There were no vehicles available in 2022 under the state contract so they will budget it in 2023.
Print Duplicate	5,000	Increase resulting from the Maternal Child Health grant that was added from Budget Amendment #126-102022-007.
Computer Software	(29,250)	Decrease based on not incurring the HWPP charge for the N.E.W. MH Connection - Trilogy Integrated Resources.
Print Duplicate - interfund	11,500	Increase as this account was not budgeted into in 2022 and the 2023 budget includes average charges.
Advertising	39,000	Increase based on current year averages for COVID advertising.
Subscriptions	5,500	Increase based on average costs, which includes Zoom, newspapers, and grant-related subscriptions.
Other Operating Supplies	92,150	Increase based on anticipated costs for grant related supplies and for the WI Dept of Health Services Infrastructure grant (\$41,000) that was added from Budget Amendment #126-102022-008.
Other Contracted Services	711,019	Increase based on anticipated costs related to lead abatement program & COSSAP grants and for the WI Dept of Health Services Infrastructure grant (\$41,000) that was added from Budget Amendment #126-102022-008.
Building Rental - interfund	28,184	Increase based on the Expo billing Public Health for rental of their facility for COVID testing site, an expense the COVID grant covers.
Other small changes	15,603	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2023	\$ 1,842,793	

Financial Summary Public Health

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	588,639	3,807,674	3,556,761	4,342,725	4,006,452
Labor	2,400,976	4,716,377	4,869,202	4,869,202	4,416,986
Travel	39,321	45,302	64,200	64,200	79,200
Capital	-	-	30,000	30,000	35,000
Other Expenditures	265,804	462,783	1,255,825	2,071,851	2,118,059
Total Expenditures	2,706,101	5,224,462	6,219,227	7,035,253	6,649,245
Levy Before Fund Balance Adjustment			2,662,466		2,642,793
Decrease Designated Public Health Fund Balance			(800,000)		(800,000)
Net Levy After Fund Balance Adjustment			1,862,466		1,842,793

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 052 - Public Health											
Revenue											
Intergov Rev:											
Medicaid Title 19	42000	14,778	4,922	15,551	13,000	13,000	0	6,000	6,000	6,000	-53.85%
WI Dept of Administration	42002	0	559,910	0	0	0	0	0	0	0	0.00%
WI Children and Families	42005	513,705	500,676	483,968	603,464	603,464	580,212	625,000	625,000	625,000	3.57%
WI Health Services	42007	854,198	499,850	1,868,853	1,839,957	2,636,496	1,992,553	1,602,811	1,602,811	1,784,811	-3.00%
Dept of Transportation	42011	6,774	4,015	0	0	0	0	0	0	0	0.00%
US Health and Human Services	42014	0	1,398,135	141,564	0	0	0	0	0	0	0.00%
Other Grantor Agencies	42019	528,100	572,307	454,261	496,334	644,436	612,783	973,078	973,078	973,078	96.05%
Interdept Other Grant	62019	0	0	1,900	0	0	30,000	0	0	0	0.00%
Intergov Rev Subtotal:		1,917,556	3,539,814	2,966,097	2,952,755	3,897,396	3,215,548	3,206,889	3,206,889	3,388,889	14.77%
Public Services:											
Forms Copies Etc	45003	118	0	0	100	100	0	0	0	0	-100.00%
Offset Revenue	45013	15,766	22,199	21,826	24,000	24,000	22,000	24,000	24,000	24,000	0.00%
Inspection Fees	45021	419,916	384,707	427,581	425,000	425,000	425,000	444,000	444,000	444,000	4.47%
Housing Authority	45028	106,612	107,263	108,206	108,568	108,568	108,568	112,375	112,375	112,375	3.51%
Donations	45034	90	0	0	0	0	20	0	0	0	0.00%
Client Cost Shares Fees	45035	4,963	7,691	2,295	6,500	6,500	2,500	2,700	2,700	2,700	-58.46%
County Client Services	45036	775	312	0	700	700	200	500	500	500	-28.57%
State Testing Reimbursements	45038	4,225	400	0	4,500	4,500	0	250	250	250	-94.44%
Private Pay Fees	45046	1,700	1,485	715	1,000	1,000	2,000	1,500	1,500	1,500	50.00%
Other Public Charges	45057	1,267	151	2,110	1,000	1,000	500	1,000	1,000	1,000	0.00%
Public Services Subtotal:		555,432	524,207	562,732	571,368	571,368	560,788	586,325	586,325	586,325	2.62%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 052 - Public Health											
Interfund Revenue:											
Nursing Services	65084	31,236	14,235	12,428	30,238	30,238	28,738	30,738	30,738	30,738	1.65%
Interfund Revenue Subtotal:		31,236	14,235	12,428	30,238	30,238	28,738	30,738	30,738	30,738	1.65%
Total Operating Revenue:		2,504,223	4,078,256	3,541,257	3,554,361	4,499,002	3,805,074	3,823,952	3,823,952	4,005,952	12.71%
Misc Revenues:											
Other Miscellaneous Revenues	48109	9,278	9,259	(489)	2,400	2,400	2,600	500	500	500	-79.17%
Misc Revenues Subtotal:		9,278	9,259	(489)	2,400	2,400	2,600	500	500	500	-79.17%
Total Non-Operating Revenue:		9,278	9,259	(489)	2,400	2,400	2,600	500	500	500	-79.17%
Revenue Total:		2,513,501	4,087,515	3,540,768	3,556,761	4,501,402	3,807,674	3,824,452	3,824,452	4,006,452	12.64%
Expense											
Wages:											
Regular Pay	51100	2,578,567	2,742,731	3,194,365	3,031,537	3,033,112	3,180,919	3,172,350	3,158,580	3,208,580	5.84%
Temporary Employees	51101	1,757	394,301	504,284	525,000	525,000	350,000	100,000	100,000	100,000	-80.95%
Overtime	51105	358	15,860	33,589	0	0	3,500	0	0	0	0.00%
Payout Wages	51120	19,724	24,589	0	0	0	5,118	0	0	0	0.00%
Wage Turnover Savings	51150	0	0	0	(71,675)	(71,675)	0	(74,542)	(74,542)	(74,542)	4.00%
Payroll Sundry Account	51190	98	0	0	0	0	0	0	0	0	0.00%
Wages Subtotal:		2,600,505	3,177,481	3,732,238	3,484,862	3,486,437	3,539,537	3,197,808	3,184,038	3,234,038	-7.20%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 052 - Public Health											
Fringes Benefits:											
FICA Medicare	51200	189,507	229,680	274,762	272,076	272,076	270,383	250,132	249,080	249,080	-8.45%
Health Insurance	51201	546,260	609,441	616,896	849,653	849,653	638,080	675,213	675,213	675,213	-20.53%
Dental Insurance	51202	30,694	32,036	31,811	38,178	38,178	32,697	33,895	33,895	33,895	-11.22%
Workers Compensation	51203	25,828	16,991	44,937	38,459	38,459	43,887	23,197	22,757	22,757	-40.83%
Unemployment Comp	51204	0	956	70	0	0	6,996	0	0	0	0.00%
WI Retirement	51206	167,510	183,975	195,686	197,044	197,044	192,034	214,440	213,504	213,504	8.35%
Fringe Benefits Other	51207	13,705	13,746	14,693	17,255	17,255	16,126	18,035	17,957	17,957	4.07%
Fringe Turnover Savings	51250	0	0	0	(28,325)	(28,325)	0	(29,458)	(29,458)	(29,458)	4.00%
Fringes Benefits Subtotal:		973,504	1,086,825	1,178,855	1,384,340	1,384,340	1,200,203	1,185,454	1,182,948	1,182,948	-14.55%
Total Labor:		3,574,008	4,264,306	4,911,093	4,869,202	4,870,777	4,739,740	4,383,262	4,366,986	4,416,986	-9.29%
Travel:											
Registration Tuition	52001	33,402	9,551	15,876	28,000	32,000	30,000	28,000	28,000	38,000	35.71%
Automobile Allowance	52002	13,853	2,734	4,715	13,000	13,000	3,820	13,000	13,000	18,000	38.46%
Vehicle Lease	52003	54	0	0	200	200	0	200	200	200	0.00%
Commercial Travel	52004	5,266	1,515	0	5,000	5,000	2,346	5,000	5,000	5,000	0.00%
Meals	52005	3,313	951	246	4,000	4,000	1,058	4,000	4,000	4,000	0.00%
Lodging	52006	15,823	2,640	1,558	13,000	13,000	7,816	13,000	13,000	13,000	0.00%
Other Travel Exp	52007	1,366	275	7	1,000	1,000	262	1,000	1,000	1,000	0.00%
Taxable Benefit	52008	1,741	112	153	0	0	0	0	0	0	0.00%
Travel Subtotal:		74,819	17,778	22,555	64,200	68,200	45,302	64,200	64,200	79,200	23.36%
Total Travel:		74,819	17,778	22,555	64,200	68,200	45,302	64,200	64,200	79,200	23.36%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 052 - Public Health											
Capital Outlay:											
Equipment	58004	0	17,563	0	30,000	30,000	0	0	35,000	35,000	16.67%
Capital Outlay Subtotal:		0	17,563	0	30,000	30,000	0	0	35,000	35,000	16.67%
Total Capital:		0	17,563	0	30,000	30,000	0	0	35,000	35,000	16.67%
Office:											
Office Supplies	53000	5,416	6,461	5,078	6,000	6,000	22,880	6,000	6,000	6,000	0.00%
Printing Supplies	53002	2,747	1,938	1,191	1,200	1,200	746	1,200	1,200	1,200	0.00%
Print Duplicate	53003	3,834	920	5,150	4,000	4,000	12,052	4,000	4,000	9,000	125.00%
Postage and Box Rent	53004	1,244	967	839	750	750	223	750	750	750	0.00%
Computer Supplies	53005	236	40	132	300	300	1,533	1,000	1,000	1,000	233.33%
Computer Software	53006	358	31,919	31,163	31,000	34,118	2,398	1,050	1,750	1,750	-94.35%
Telephone	53008	21,080	44,661	54,670	50,000	52,163	47,763	45,500	45,980	45,980	-8.04%
Telephone Supplies	53009	0	0	0	0	0	122	100	100	100	100.00%
Print Duplicate	73003	11,406	10,999	14,516	0	0	8,663	11,500	11,500	11,500	100.00%
Postage and Box Rent	73004	3,782	5,811	12,757	4,000	4,000	10,916	5,000	5,000	5,000	25.00%
Computer Licensing Charge	73006	0	0	0	17,640	17,640	17,640	15,758	15,758	15,758	-10.67%
Office Subtotal:		50,104	103,716	125,495	114,890	120,171	124,936	91,858	93,038	98,038	-14.67%
Operating:											
Advertising	53500	1,657	1,505	36,636	1,000	1,000	45,650	40,000	40,000	40,000	3,900.00%
Subscriptions	53501	2,979	4,432	7,363	2,000	2,000	9,000	7,500	7,500	7,500	275.00%
Membership Dues	53502	3,060	3,114	2,772	4,000	4,000	2,500	3,000	3,000	3,000	-25.00%
Food	53520	2,947	1,176	4,554	2,000	2,000	1,000	2,000	2,000	2,000	0.00%
Small Equipment	53522	2,067	533	1,279	2,000	32,062	40,000	2,000	2,000	2,000	0.00%
Medical Supplies	53524	21,045	15,634	11,410	15,000	15,000	7,000	15,000	15,000	15,000	0.00%
Other Operating Supplies	53533	47,104	110,567	107,117	383,975	1,172,939	20,000	408,125	405,125	476,125	24.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 052 - Public Health											
Automobile Allowance-Other	53538	16	0	0	0	0	0	0	0	0	0.00%
Commercial Travel Other	53540	0	0	1,500	0	0	0	0	0	0	0.00%
Auto Allowance Taxable	53546	49	0	0	0	0	0	0	0	0	0.00%
Motor Fuel	53548	2,875	1,382	1,527	4,000	4,000	1,600	2,500	2,500	2,500	-37.50%
Equipment Rental	53551	1,349	0	0	0	0	0	0	0	0	0.00%
Operating Licenses Fees	53553	191	0	360	150	150	0	180	180	180	20.00%
Employee Benefit Taxable Other	53578	364	26	77	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	14,235	31,145	9,213	12,000	12,000	15,000	12,000	13,300	13,300	10.83%
Motor Fuel	73548	230	29	0	0	0	134	0	0	0	0.00%
Operating Subtotal:		100,168	169,543	183,807	426,125	1,245,151	141,884	492,305	490,605	561,605	31.79%
Repairs & Maint:											
Maintenance Equipment	54022	1,204	1,046	630	1,200	1,200	1,000	1,200	1,200	1,200	0.00%
Maintenance Vehicles	54023	196	0	83	250	250	250	250	250	250	0.00%
Maintenance Vehicles	74023	0	0	0	0	0	1,461	0	0	0	0.00%
Technology Repair and Maintain	74029	4,001	3,300	3,465	3,663	3,663	3,663	3,432	3,432	3,432	-6.31%
Repairs & Maint Subtotal:		5,400	4,346	4,178	5,113	5,113	6,374	4,882	4,882	4,882	-4.52%
Contractual Services:											
Vehicle Repairs	55005	0	58	905	0	0	2,051	0	0	0	0.00%
Professional Service	55014	5,983	13	0	0	0	2,316	2,500	2,500	2,500	100.00%
Other Contract Serv	55030	442,237	331,217	368,039	622,975	767,796	100,000	1,298,303	1,292,994	1,333,994	114.13%
Administration Fee	55037	25,455	26,711	24,694	24,500	24,500	24,500	25,500	25,500	25,500	4.08%
Interpreter	55041	2,046	2,197	1,062	2,000	2,000	500	2,000	2,000	2,000	0.00%
Building Rental	75042	40,200	40,200	40,200	40,200	40,200	40,200	68,384	68,384	68,384	70.11%
Contractual Services Subtotal:		515,921	400,396	434,901	689,675	834,496	169,567	1,396,687	1,391,378	1,432,378	107.69%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 052 - Public Health											
Insurance Expenses:											
Prop Liab Insurance	56000	100	0	0	0	0	0	0	0	0	0.00%
Prop Liab Insurance	76000	9,684	10,068	14,664	20,022	20,022	21,222	21,156	21,156	21,156	5.66%
Insurance Expenses Subtotal:		9,784	10,068	14,664	20,022	20,022	21,222	21,156	21,156	21,156	5.66%
Total Other Operating:		681,377	688,069	763,044	1,255,825	2,224,953	463,983	2,006,888	2,001,059	2,118,059	68.66%
Expense Total:		4,330,204	4,987,716	5,696,692	6,219,227	7,193,930	5,249,025	6,454,350	6,467,245	6,649,245	6.91%
Public Health Net/(Levy):		(1,816,703)	(900,201)	(2,155,923)	(2,662,466)	(2,692,528)	(1,441,351)	(2,629,898)	(2,642,793)	(2,642,793)	-0.74%
Fund Balance applied (Note):		153,517	1,109,955	(147,431)	800,000	800,000	800,000	800,000	800,000	800,000	0.00%
Public Health Net/(Levy):		(1,663,186)	209,754	(2,303,354)	(1,862,466)	(1,892,528)	(641,351)	(1,829,898)	(1,842,793)	(1,842,793)	-1.06%

Note: Budgeted fund balance applied shows a reduction to the Public Health designated fund balance. Actuals reflect the year-to-date surplus (deficit) of the Public Health income statement activity.

WINNEBAGO COUNTY CAPITAL OUTLAY - 2023

Department	Description	Quantity	Unit Cost	Capital Outlay
Public Health -				
	Vehicle	1	35,000	35,000
		1		35,000

CHILD SUPPORT

General Fund – Department: 050

2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Julie Mabry
LOCATION: Winnebago County Child Support
Courthouse
415 Jackson Street, Room 170
Oshkosh, WI 54901

TELEPHONE: (920) 236-1135

MISSION STATEMENT:

To serve the children and families of Winnebago County by encouraging responsible parenting through promoting the involvement of both parents and/or guardians and ensuring children receive the support they need and deserve.

Values:

- **Respect** – ourselves, those we work with, those we serve, those we partner with
- **Service** – dedication to our mission and clients, responsible stewards of our resources entrusted to us through state and federal funding
- **Innovation** – leveraging our creativity, passion, and technology to elevate our program and the way we fulfill our mission
- **Communication** – convey program information and policies in an accurate, timely and cost effective manner to those we work with and those we serve
- **Excellence** – in our performance, in the professional manner in which we provide services, in the attitude we bring, the knowledge we obtain and relationships we build

PROGRAM DESCRIPTION:

1. **Establish paternity**
2. **Obtain Court Orders for the financial and medical support of children**
3. **Enforce Child Support Orders**
4. **Collaborate with state agencies and community organizations to serve Wisconsin families holistically**

CHILD SUPPORT

**General Fund - Department: 050
2023 BUDGET NARRATIVE**

DEPARTMENT HEAD: Julie Mabry
LOCATION: Winnebago County Child Support
Courthouse
415 Jackson Street, Room 170
Oshkosh, WI 54901

TELEPHONE: (920) 236-1135

2022 ACCOMPLISHMENTS:

- 1. Received the Outstanding Achievement Award for the 2021 FFY.**
- 2. Caught up on establishment of cases from the COVID backlog.**
- 3. Began enforcing cases through the contempt process again.**
- 4. Began looking at, improving, and streamlining agency policies & procedures.**

2023 GOALS & OBJECTIVES:

- 1. Bring a 3rd party vendor to the Winnebago County CSA to be able to accept payments for Child Support that are directly routed to the trust fund.**
- 2. Continue looking at, improving and streamlining agency policies & procedures.**
- 3. Continue to create a strong proactive working environment with collaboration from all employees.**

CHILD SUPPORT

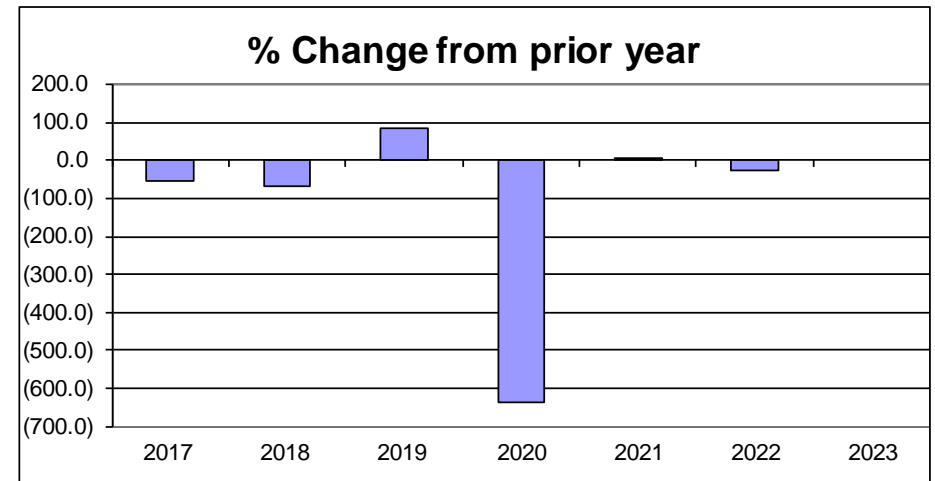
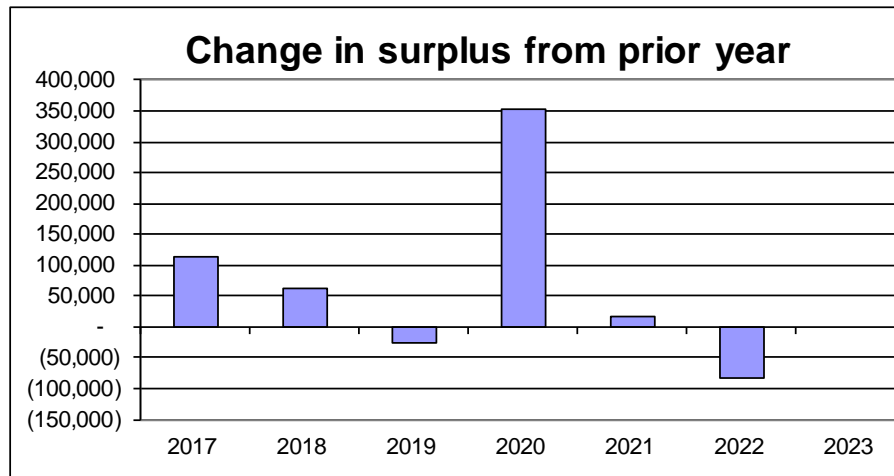
2023 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section. For the 2023 budget, one (1) full-time Administrative Aide position will be been removed from the Table of Organization of Classified Positions.

COUNTY LEVY:

The tax levy for 2023 is \$230,187, no change from 2022. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2022 ADOPTED - Child Support

Account	Amount	Description
Significant changes from 2022		
Tax Levy 2022	\$ (230,187)	
Revenue Changes - impact on levy:		
WI Children and Families	(64,839)	Increase in anticipated reimbursement from the State of Wisconsin based on expenses and performance measures for 2023.
Sheriff Fees	5,000	Decrease in Sheriff's Fees revenue based on previous trends.
Expense Changes - impact on levy:		
Health Insurance	66,940	Increase based on two (2) positions going from single coverage to family coverage, along with four (4) positions are vacant that are currently budgeted at family coverage rate.
Legal Fees	(16,763)	Decrease in process service based on previous trends and to stay within levy limit target.
Other small changes	9,662	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2023	\$ (230,187)	

Financial Summary Child Support

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	528,705	1,643,209	1,647,575	1,647,575	1,707,414
Labor	756,529	1,704,298	1,737,771	1,737,771	1,828,790
Travel	258	3,420	8,049	8,049	3,110
Capital	-	-	-	-	-
Other Expenditures	50,185	105,231	131,942	131,942	105,701
Total Expenditures	806,972	1,812,949	1,877,762	1,877,762	1,937,601
Levy			230,187		230,187

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 050 - Child Support											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	0	3,558	0	0	0	0	0	0	0	0.00%
WI Children and Families	42005	1,494,108	1,516,479	1,490,116	1,617,575	1,617,575	1,617,575	1,682,414	1,682,414	1,682,414	4.01%
Intergov Rev Subtotal:		1,494,108	1,520,037	1,490,116	1,617,575	1,617,575	1,617,575	1,682,414	1,682,414	1,682,414	4.01%
Public Services:											
Blood Tests	45016	6,111	7,090	7,553	10,000	10,000	10,349	10,000	10,000	10,000	0.00%
Sheriff Fees	45017	19,821	16,695	16,935	20,000	20,000	15,285	15,000	15,000	15,000	-25.00%
Public Services Subtotal:		25,932	23,785	24,488	30,000	30,000	25,634	25,000	25,000	25,000	-16.67%
Total Operating Revenue:		1,520,040	1,543,822	1,514,604	1,647,575	1,647,575	1,643,209	1,707,414	1,707,414	1,707,414	3.63%
Revenue Total:		1,520,040	1,543,822	1,514,604	1,647,575	1,647,575	1,643,209	1,707,414	1,707,414	1,707,414	3.63%
Expense											
Wages:											
Regular Pay	51100	1,098,018	1,019,332	1,110,967	1,176,683	1,176,683	1,201,280	1,191,777	1,191,777	1,191,777	1.28%
Temporary Employees	51101	11,820	7,560	0	0	0	0	0	0	0	0.00%
Overtime	51105	48	5,503	8,898	0	0	7,581	0	0	0	0.00%
Comp Time	51108	0	341	433	0	0	100	0	0	0	0.00%
Wages Subtotal:		1,109,886	1,032,736	1,120,298	1,176,683	1,176,683	1,208,961	1,191,777	1,191,777	1,191,777	1.28%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 050 - Child Support											
Fringes Benefits:											
FICA Medicare	51200	79,994	71,263	80,637	90,016	90,016	77,465	91,171	91,171	91,171	1.28%
Health Insurance	51201	294,341	301,119	323,653	367,107	367,107	316,889	434,047	434,047	434,047	18.23%
Dental Insurance	51202	18,272	17,771	17,819	19,871	19,871	20,187	23,132	23,132	23,132	16.41%
Workers Compensation	51203	1,133	605	1,340	783	783	746	871	871	871	11.24%
Unemployment Comp	51204	0	18,007	(16,157)	0	0	0	0	0	0	0.00%
WI Retirement	51206	68,364	68,054	75,620	76,646	76,646	73,902	81,040	81,040	81,040	5.73%
Fringe Benefits Other	51207	5,806	5,429	5,830	6,665	6,665	6,148	6,752	6,752	6,752	1.31%
Fringes Benefits Subtotal:		467,911	482,248	488,742	561,088	561,088	495,337	637,013	637,013	637,013	13.53%
Total Labor:		1,577,796	1,514,984	1,609,040	1,737,771	1,737,771	1,704,298	1,828,790	1,828,790	1,828,790	5.24%
Travel:											
Registration Tuition	52001	1,260	350	1,470	3,049	3,049	1,670	1,520	1,520	1,520	-50.15%
Automobile Allowance	52002	1,745	247	777	1,700	1,700	500	691	691	691	-59.35%
Meals	52005	400	42	257	500	500	250	114	114	114	-77.20%
Lodging	52006	1,902	164	1,292	2,200	2,200	1,000	400	400	400	-81.82%
Other Travel Exp	52007	87	20	27	100	100	0	100	100	100	0.00%
Taxable Benefit	52008	246	35	13	500	500	0	285	285	285	-43.00%
Travel Subtotal:		5,641	858	3,836	8,049	8,049	3,420	3,110	3,110	3,110	-61.36%
Total Travel:		5,641	858	3,836	8,049	8,049	3,420	3,110	3,110	3,110	-61.36%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 050 - Child Support											
Office:											
Office Supplies	53000	4,139	4,706	3,193	5,500	5,500	4,069	4,500	4,500	4,500	-18.18%
Printing Supplies	53002	6,877	6,233	3,557	7,000	7,000	3,809	4,000	4,000	4,000	-42.86%
Postage and Box Rent	53004	209	46	17	0	0	0	0	0	0	0.00%
Computer Software	53006	809	0	0	0	0	0	0	0	0	0.00%
Telephone	53008	2,500	4,332	3,967	6,160	6,160	4,036	4,500	4,500	4,500	-26.95%
Telephone Supplies	53009	363	66	0	250	250	250	250	250	250	0.00%
Print Duplicate	73003	2,357	1,395	1,896	2,500	2,500	2,000	2,000	2,000	2,000	-20.00%
Postage and Box Rent	73004	21,365	20,113	22,765	25,000	25,000	23,000	23,000	23,000	23,000	-8.00%
Computer Licensing Charge	73006	0	0	0	5,353	5,353	5,353	5,153	5,153	5,153	-3.74%
Office Subtotal:		38,619	36,891	35,396	51,763	51,763	42,517	43,403	43,403	43,403	-16.15%
Operating:											
Subscriptions	53501	145	302	157	158	158	158	158	158	158	0.00%
Membership Dues	53502	360	1,062	1,468	1,500	1,500	1,500	1,468	1,468	1,468	-2.13%
Food	53520	60	70	0	0	0	0	0	0	0	0.00%
Small Equipment	53522	1,363	1,716	5,100	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Legal Fees	53530	51,246	22,353	29,362	49,000	49,000	35,000	32,237	32,237	32,237	-34.21%
Operating Licenses Fees	53553	254	521	50	300	300	180	300	300	300	0.00%
Small Equipment Technology	53580	2,997	2,919	1,575	0	0	1,230	2,460	2,460	2,460	100.00%
Operating Subtotal:		56,425	28,944	37,712	52,958	52,958	40,068	38,623	38,623	38,623	-27.07%
Repairs & Maint:											
Equipment Repairs	54029	1,098	1,055	1,055	1,200	1,200	1,200	1,055	1,055	1,055	-12.08%
Technology Repair and Maintain	74029	1,815	1,881	1,881	1,815	1,815	1,815	1,815	1,815	1,815	0.00%
Repairs & Maint Subtotal:		2,913	2,936	2,936	3,015	3,015	3,015	2,870	2,870	2,870	-4.81%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 050 - Child Support											
Contractual Services:											
Medical and Dental	55000	6,694	8,611	13,421	18,000	18,000	13,425	14,000	14,000	14,000	-22.22%
Legal Services	55001	0	0	63	0	0	0	0	0	0	0.00%
Professional Service	55014	1,355	361	416	300	300	300	450	450	450	50.00%
Interpreter	55041	168	223	724	300	300	300	500	500	500	66.67%
Contractual Services Subtotal:		8,217	9,195	14,624	18,600	18,600	14,025	14,950	14,950	14,950	-19.62%
Insurance Expenses:											
Prop Liab Insurance	76000	3,012	3,132	4,764	5,606	5,606	5,606	5,855	5,855	5,855	4.44%
Insurance Expenses Subtotal:		3,012	3,132	4,764	5,606	5,606	5,606	5,855	5,855	5,855	4.44%
Total Other Operating:											
		109,186	81,097	95,432	131,942	131,942	105,231	105,701	105,701	105,701	-19.89%
Expense Total:											
		1,692,623	1,596,939	1,708,308	1,877,762	1,877,762	1,812,949	1,937,601	1,937,601	1,937,601	3.19%
Child Support Net/(Levy):											
		(172,583)	(53,117)	(193,704)	(230,187)	(230,187)	(169,740)	(230,187)	(230,187)	(230,187)	0.00%

VETERANS' SERVICES

General Fund – Department: 059
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Jeffery Bucholtz
LOCATION: Winnebago County Veterans' Services
County Administration Building
220 Washington Avenue, Third Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3400

MISSION STATEMENT:

We believe the mission of the Winnebago County Veterans Office is to honor and support veterans and their dependents in Winnebago County by providing advocacy and professional services to assist veterans in pursuing all obtainable benefits. We will be the veteran's guide through the complexities of the application process to ensure they are connected with their benefits. Our Vision: Improving the quality of life for Winnebago County veterans and their dependents through accessing all available benefits that were earned by the sacrifice and service to their country.

PROGRAM DESCRIPTION:

OUTREACH: Advertising VA benefits through social media, e-mail, website, targeted mail outs and community events.

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: Program for service connected disabled veterans to receive disability compensation for injuries incurred during their service.

PENSION: Low income subsidy program for non-serviced connected disabilities to offset medical expenses 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 Post 911 & Forever G.I. Bill, Vocational Rehabilitation, Wisconsin G.I. Bill and Retraining Grant.

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

BURIAL: Programs including care of veteran's graves, headstones, cemetery flag holder, presidential memorial certificates, burial & plot allowances.

COUNSELING: Programs for counseling veterans in the areas of mental health due to Post Traumatic Stress Disorder (PTSD) or Military Sexual Trauma (MST) through VA Health Care or the Green Bay Vet Center.

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

VETERANS' SERVICES

General Fund – Department: 059
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Jeffery Bucholtz
LOCATION: Winnebago County Veterans' Services
County Administration Building
220 Washington Avenue, Third Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3400

2022 ACCOMPLISHMENTS:

1. Winnebago County saw an above average decrease in veteran population totals; however total Veterans Administration (VA) federal expenditures in Winnebago County continue to rise. Total VA Compensation & Pension payouts for Winnebago County are now at \$45.5 million dollars, a \$1.5 million dollar increase over the previous year. Total Veterans Administration federal expenditures in Winnebago County are now at \$85.3 million dollars, which equates to a 5% increase over the previous year.
2. Increased rural outreach efforts: established monthly Benefits Specialist visits to the Winneconne American Legion Post to assist rural veterans with Veterans Affairs benefit applications. Also, coordinated with the Omro Area Community Center to host small veteran focused resource/information fairs for the rural Omro area veterans.
3. Improved services in Oshkosh by moving the Veterans Services office to the County Human Services Building, enabling veterans and their dependents to quickly connect with all available county program and services.
4. Continued on-going training: two new staff attended mandatory training at the Wisconsin Department of Veterans Affairs. All staff attended the Spring or Fall County Veterans Service Officer training to maintain critical VA accreditations. This mandatory training maintains VA accreditations to allow access to the Federal and State VA Information Systems.
5. Collaborated with our neighboring County Veteran Services Offices and the Federal and WI State VA to host a regional veteran job/resource fair; which included a Mental Health Summit that focused on suicide prevention training.
6. All staff members participated in one or more of the County sponsored Real Colors and Core Values training sessions. Also, the newly promoted Veterans Services Supervisor graduated from the County Leadership Challenge program.

- 7. Coordinated office space to support an outreach office for the Disabled Veterans Employment Specialist from the Department of Workforce Development (DWD). Facilitated a consistent DWD presence in Oshkosh to connect unemployed veterans with services.**
- 8. Continued partnership with the Fox Valley Veterans Council to provide emergency economic assistance to local veterans and their families. 120 veterans were assisted with eviction prevention, utility disconnect prevention, critical car repairs, or essential grocery assistance.**
- 9. Partnered with social workers at the Day by Day warming shelter in Oshkosh, identified four homeless veterans, permanently housed all four.**

2023 GOALS & OBJECTIVES:

- 1. Our office actively works for the protection of veterans' benefits. We will continue to provide professional claims representation and advocacy services to ensure proper adjudication of claims by State and Federal veterans' agencies.**
- 2. Continue to promote the Winnebago County Veterans' Services office through Facebook, weekly emails, monthly newsletter and our website. We strive to keep veterans and their family members informed of all pertinent information through the use of our available technologies.**
- 3. Continue our referral service to the Green Bay Vet Center which provides individual mental health counseling and group counseling to Winnebago County Veterans in both our Oshkosh and Neenah offices.**
- 4. Meet with the assisted living and nursing homes throughout the county to inform them of the possible benefits for the veteran or surviving spouses of veterans residing there.**
- 5. Our office will use the Release of Names and Addresses (RONA) to provide outreach to newly discharged veterans and to those currently in receipt of VA benefits.**
- 6. Continue bi-weekly visits to the UW Oshkosh Veteran resource center, to assist the veteran students attending UWO with benefit applications.**
- 7. Continue monthly visits to Oshkosh Correctional Institution - continue to assist incarcerated veterans with reintegration objectives.**
- 8. Continue to work with the State's Veterans Outreach and Recovery Program coordinators to identify, monitor, and assist any homeless veterans that are discovered in Winnebago County.**
- 9. We will continue to develop and train our two new Benefits Specialist to get them fully credentialed to increase office production.**
- 10. Staff will continue to attend various Veteran Service Organizations chapter/post meetings (American Legion, VFW, AmVets, Vietnam Veterans of America, Military Order of the Purple Heart) each 1-2 times per year.**
- 11. County Employee Veteran Outreach: The Veterans Services department would like to launch an outreach program within the county to identify veterans who work for the county with the intention of connecting them and their families to State and Federal VA benefits.**

VETERANS' SERVICES

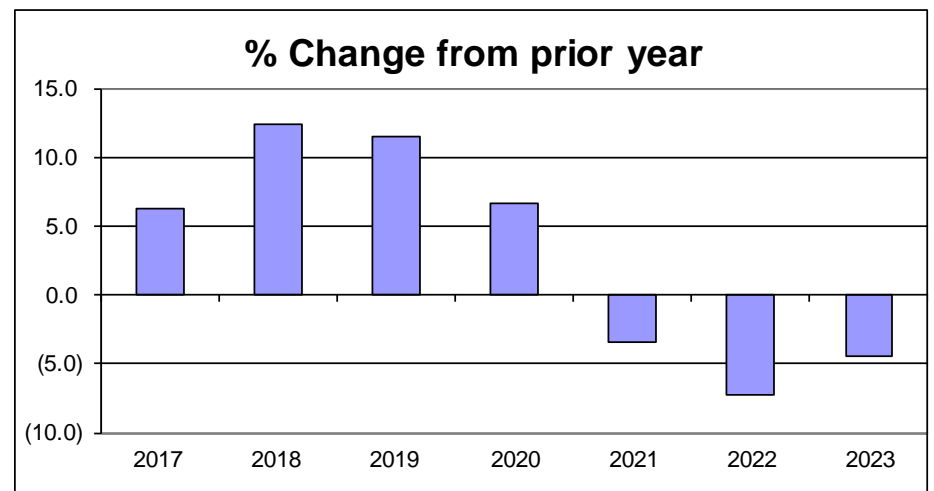
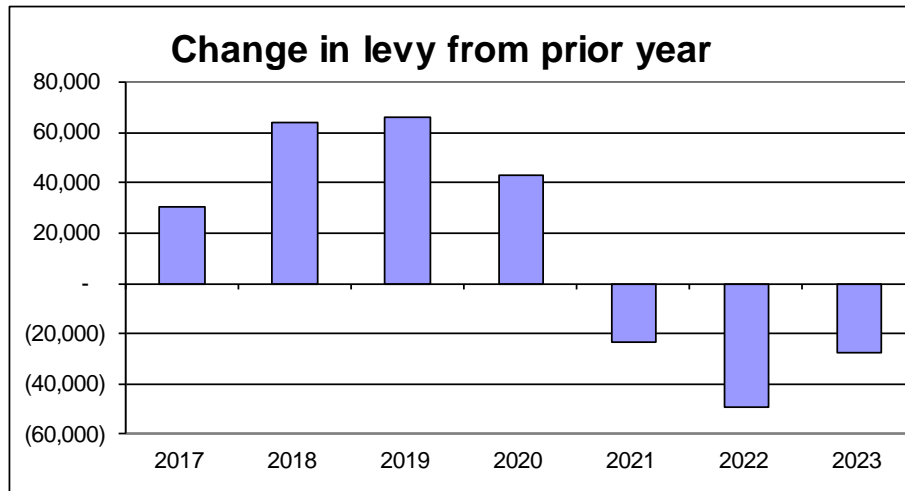
2023 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

There is no change to the staffing table for 2023. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The tax levy for 2023 is \$587,139, a decrease of \$27,421 or 4.46% under 2022. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2022 ADOPTED - Veterans' Services

Account	Amount	Description
Significant changes from 2022		
Tax Levy 2022	\$ 614,560	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Health Insurance	(9,204)	Decrease based on current enrollment of staff.
Operating Grants	(14,300)	Historically, this account was used to show the budget for the \$14,300 CVSO (County Veterans Service Office) grant with the expenses going to the proper object codes. Starting with the 2023 grant, these expenses will be budgeted based on where they are anticipated to be spent, using the project number 0080 which tracks the grant revenues & expenses. The revenue can be found in account 42008.
Other small changes	(3,917)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2023	\$ 587,139	

Financial Summary Veterans' Services

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	15,800	17,300	17,300	17,300	17,300
Labor	246,773	509,903	537,996	537,996	530,370
Travel	2,016	5,810	8,330	8,330	7,524
Capital	-	-	-	-	-
Other Expenditures	32,599	64,900	85,534	85,534	66,545
Total Expenditures	281,388	580,613	631,860	631,860	604,439
Levy			614,560		587,139

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 059 - Veterans Services											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	0	1,336	0	0	0	0	0	0	0	0.00%
WI Military Affairs	42008	13,000	13,000	13,000	14,300	14,300	14,300	14,300	14,300	14,300	0.00%
Transportation Aids	42015	443	327	495	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		13,443	14,663	13,495	14,300	14,300	14,300	14,300	14,300	14,300	0.00%
Public Services:											
Other Fees	45002	60	0	31	0	0	0	0	0	0	0.00%
Donations	45034	1,392	1,800	2,169	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
Public Services Subtotal:		1,452	1,800	2,200	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
Total Operating Revenue:		14,895	16,463	15,695	17,300	17,300	17,300	17,300	17,300	17,300	0.00%
Revenue Total:		14,895	16,463	15,695	17,300	17,300	17,300	17,300	17,300	17,300	0.00%
Expense											
Wages:											
Regular Pay	51100	338,274	381,050	399,643	373,575	373,575	353,729	373,951	373,951	373,951	0.10%
Wages Subtotal:		338,274	381,050	399,643	373,575	373,575	353,729	373,951	373,951	373,951	0.10%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 059 - Veterans Services											
Fringes Benefits:											
FICA Medicare	51200	24,492	27,845	29,450	28,579	28,579	26,670	28,606	28,606	28,606	0.09%
Health Insurance	51201	90,895	103,002	101,551	102,981	102,981	97,609	93,777	93,777	93,777	-8.94%
Dental Insurance	51202	5,135	5,588	6,009	6,131	6,131	5,979	6,131	6,131	6,131	0.00%
Workers Compensation	51203	350	221	489	248	248	248	273	273	273	10.08%
WI Retirement	51206	21,769	25,743	26,904	24,283	24,283	23,597	25,429	25,429	25,429	4.72%
Fringe Benefits Other	51207	1,633	2,031	2,278	2,199	2,199	2,071	2,203	2,203	2,203	0.18%
Fringes Benefits Subtotal:		144,275	164,430	166,680	164,421	164,421	156,174	156,419	156,419	156,419	-4.87%
Total Labor:		482,549	545,480	566,323	537,996	537,996	509,903	530,370	530,370	530,370	-1.42%
Travel:											
Registration Tuition	52001	1,585	1,260	1,650	1,025	1,025	930	1,500	1,500	1,500	46.34%
Automobile Allowance	52002	1,565	0	0	1,440	1,440	880	800	800	800	-44.44%
Commercial Travel	52004	914	0	0	800	800	0	0	0	0	-100.00%
Meals	52005	1,147	0	0	1,765	1,765	1,120	1,344	1,344	1,344	-23.85%
Lodging	52006	4,275	0	0	2,800	2,800	2,680	3,680	3,680	3,680	31.43%
Other Travel Exp	52007	41	0	0	500	500	200	200	200	200	-60.00%
Taxable Benefit	52008	29	0	38	0	0	0	0	0	0	0.00%
Travel Subtotal:		9,556	1,260	1,688	8,330	8,330	5,810	7,524	7,524	7,524	-9.68%
Total Travel:		9,556	1,260	1,688	8,330	8,330	5,810	7,524	7,524	7,524	-9.68%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 059 - Veterans Services											
Office:											
Office Supplies	53000	853	1,099	1,098	1,200	1,200	1,200	1,200	1,200	1,200	0.00%
Stationery and Forms	53001	204	204	240	300	300	300	300	300	300	0.00%
Printing Supplies	53002	508	453	479	550	550	500	600	600	600	9.09%
Postage and Box Rent	53004	0	0	0	0	0	0	0	0	0	0.00%
Telephone	53008	1,911	2,222	2,048	2,500	2,500	2,350	1,440	1,440	1,440	-42.40%
Print Duplicate	73003	3,130	2,120	2,668	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
Postage and Box Rent	73004	1,447	1,807	1,599	1,700	1,700	1,200	1,250	1,250	1,250	-26.47%
Computer Licensing Charge	73006	0	0	0	2,045	2,045	2,045	1,555	1,555	1,555	-23.96%
Office Subtotal:		8,053	7,905	8,132	11,295	11,295	10,595	9,345	9,345	9,345	-17.26%
Operating:											
Advertising	53500	553	560	761	800	800	806	1,257	1,257	1,257	57.13%
Membership Dues	53502	400	450	500	450	450	400	450	450	450	0.00%
Food	53520	118	117	78	120	120	80	120	120	120	0.00%
Small Equipment	53522	0	0	56	200	200	0	0	0	0	-100.00%
Other Operating Supplies	53533	8,675	7,720	6,118	9,000	9,000	8,750	8,500	8,500	8,500	-5.56%
Automobile Allowance-Other	53538	214	137	272	0	0	150	0	0	0	0.00%
Auto Allowance Taxable	53546	673	424	817	1,000	1,000	850	1,000	1,000	1,000	0.00%
Veterans Relief Assistance	53559	34,182	27,790	31,944	35,000	35,000	33,000	35,000	35,000	35,000	0.00%
Veterans Graves	53560	6,674	1,211	1,692	6,000	6,000	3,000	3,000	3,000	3,000	-50.00%
Operating Grants	53565	0	0	0	14,300	14,300	0	0	0	0	-100.00%
Small Equipment Technology	53580	0	1,125	48	0	0	0	450	450	450	100.00%
Operating Subtotal:		51,490	39,533	42,286	66,870	66,870	47,036	49,777	49,777	49,777	-25.56%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 059 - Veterans Services											
Repairs & Maint:											
Technology Repair and Maintain	74029	660	627	627	528	528	528	429	429	429	-18.75%
Repairs & Maint Subtotal:		660	627	627	528	528	528	429	429	429	-18.75%
Contractual Services:											
Other Contract Serv	55030	4,485	4,925	3,740	5,000	5,000	5,000	5,070	5,070	5,070	1.40%
Contractual Services Subtotal:		4,485	4,925	3,740	5,000	5,000	5,000	5,070	5,070	5,070	1.40%
Insurance Expenses:											
Prop Liab Insurance	76000	1,008	1,056	1,548	1,841	1,841	1,841	1,924	1,924	1,924	4.51%
Insurance Expenses Subtotal:		1,008	1,056	1,548	1,841	1,841	1,841	1,924	1,924	1,924	4.51%
Total Other Operating:											
		65,696	54,046	56,333	85,534	85,534	65,000	66,545	66,545	66,545	-22.20%
Expense Total:											
		557,800	600,786	624,344	631,860	631,860	580,713	604,439	604,439	604,439	-4.34%
Veterans Services Net/(Levy):											
		(542,906)	(584,323)	(608,649)	(614,560)	(614,560)	(563,413)	(587,139)	(587,139)	(587,139)	-4.46%

HUMAN SERVICES

Human Services Fund: 200 2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Dr. Bill Topel

TELEPHONE: 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, trauma informed 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.

Vision:

To be a leader in Human Services by fostering healthy, self-reliant and productive individuals and families.

Division Missions:

Administration:

To provide Department-wide leadership and sustained sound advances including; budgeting, contractual, financial, electronic, and data processing systems, strategic planning, and quality service delivery. To ensure that services delivered by the department are in accordance with established requirements while being good stewards of taxpayer dollars.

Behavioral Health:

To develop a comprehensive range of services offering continuity of care for persons with substance use disorder and/or mental illness. These services shall focus on prevention, community based treatment and shall strive to enhance the individual's independence and recovery. Services are provided based on individual needs, utilizing the most normalized, cost efficient and least restrictive settings whenever possible.

Long Term Support:

To develop, promote and provide for supports and services that meet identified outcomes for Winnebago County citizens with long term support needs.

Aging and Disability Resource Center (ADRC):

The mission of the Aging & Disability Resource Center of Winnebago County is to empower and support seniors, people with disabilities and their families, by providing useful information and finding the help people seek so they may live with dignity and security, and achieve maximum independence and quality of life.

Economic Support:

To provide services and benefits with compassion to all residents of Winnebago County as part of the East Central Income Maintenance Partnership (ECIMP) as promptly, accurately and as efficiently as possible. ECIMP is comprised of Calumet, Green Lake, Kewaunee, Manitowoc, Marquette, Outagamie, Waupaca, Waushara and Winnebago Counties.

Child Welfare:

Through active partnering and respectful, trauma sensitive interactions, Child Welfare empowers families to utilize their strengths and overcome barriers to achieve enhanced safety, well-being, resiliency, and self-sufficiency. Child Welfare works together with families to heal and grow through the development of positive, effective skills and healthy interpersonal connections, and to provide safe and supportive care for their children.

HUMAN SERVICES

Human Services Fund: 200
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Dr. Bill Topel
LOCATION: Winnebago County Human Services
220 Washington Avenue
Oshkosh, WI 54901

TELEPHONE: 236-1195

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

2022 ACCOMPLISHMENTS:

Administrative Services Division

1. Worked with external providers to allow direct Luna entry (Luna is an electronic health record data program).
2. Completed programming and testing of an Accounts Payable component in Luna; active development targeted for implementation by year end.
3. Completed required Civil Rights reporting with an emphasis on streamlining data collection and reporting process.
4. Engaged new staff in compassion fatigue training and resiliency efforts.
5. Prepared grant budgets to secure funding for behavioral health service expansion including State Street Center (daily drop in), administrative position and facility expenses; Crisis Intervention position in conjunction with Oshkosh Police Department co response team; and a Behavioral Health Clinic Intake Assessment position.
6. Implemented electronic billing for insurance providers.
7. Emphasis on safety including building walk-throughs with Fire Department personnel, and the implementation of new building emergency response procedures.
8. Implemented a new credit card system to more efficiently allow staff to purchase fuel for the department's fleet of County-owned vehicles.
9. Welcomed Veterans Services Department as they relocated to the 3rd floor of the Oshkosh Human Services building thus adjusting staff, equipment, and workflow to accommodate their department.
10. Improved directional building signage to enhance client experience and ease of finding services/information.

Behavioral Health Division

1. Added one crisis mental health specialist position as part of a Co-Responder team in conjunction with the Oshkosh Police Department that teams with a Behavioral Health Officer in efforts to diffuse crisis calls without legal implications for the citizen. We anticipate to see more diversion to hospitalization and a higher quality impact in the community.
2. The State Street Center, a drop-in site, opened in April. The center offers a safe place for individuals with Mental Health or Substance Use concern to spend time during the day with additional support.
3. We created an Intake Specialist position that expands "walk in" services in the Oshkosh Clinic. This position allows individuals' a brief assessment same day and be referred or offered the most appropriate services and treatment efficiently.

4. Behavioral Health Staff meet together twice a year to build and strengthen the relationships with others within the division.
5. We have increased diversion programming for individuals pending criminal charges. We have also started a Safe Street Resource Team which opens direct referrals from law enforcement and other sources to program options without legal charges.
6. Agency wide Cultural Humility training to ensure all staff recognize unconscious and conscious bias.
7. The Youth and Family Team was trained in Dialectal Behavioral Training Adolescent Adaptations (DBT), specifically for adolescents and their families.

Child Welfare Division

1. We continue to increase the number of children and youth placed with relatives and like-kin. We furthered strengthened the Family Find program to support finding more relatives, like-kin and natural supports for the families with whom we work.
2. We improved our partnership with SUD (Substance Use Disorder) providers for adults and teens.
3. We brought the shelter care program in-house. Winnebago County DHS holds the license for the facility. We hired a Program Supervisor for Shelter Care, and we are directly overseeing and providing the direct service to the children and youth at the facility.
4. We implemented an evidence-based parenting curriculum, Nurturing Parenting.
5. We continue to be a leader in the state regarding low placement numbers.
6. We continue to be a leader in the state regarding the creativity in and intensity of services provided to families to keep families safely together and to reunify families as soon as possible.
7. We revitalized the Family Mobile Team program and re-introduce it to community partners.
8. We implemented the state-required Youth Justice assessment tool, YASI (Youth Assessment and Screening Instrument).
9. We continue to be strong advocates for families, children, youth and child protection and youth justice programs at the state level.
10. The Racial Disparity workgroup recommended and supported the implementation of the agency-wide Cultural Humility training. The workgroup shared several different learning opportunities to the entire division to enhance the Child Welfare workers' awareness of and knowledge about race and other differences among those served.

Economic Support Division

1. Long term telework policies and processes have been finalized. We have achieved a balance that allows staff to work from home up to 80% of the time while maintaining in-office help for customers as needed.
2. All staff attended Cultural Humility Training and have had the opportunity to attend other trainings to foster resiliency and understanding of Trauma Informed Care as they needed or wanted to.
3. Training and support happened for each phase of rollbacks from temporary COVID policies, and will continue as the year unfolds.

Long Term Support (LTS)

1. Caregiver supports increased by 15%. We increased the number of families served and number of caregivers for people with dementia, including memory screens.
2. COVID continued to impact consumer outreach. The number of ethnic minority people served did not increase but there were meetings with World Relief and other ADRCs to learn more about outreach to diverse populations.
3. There were team and division activities to help staff get to know each other better and relieve stress. Speakers were scheduled at meetings, there were team lunches, a board was established in each office to acknowledge excellent service and Employee Appreciation was celebrated. Meeting in person again also helped address Compassion Fatigue.
4. Events were held at the Oshkosh Senior Center for day care and other children to attend. Other events such as a Wheelchair Wash were held for all age groups. Both free memory respite sites resumed operation. A play called *Grandpa and Lucy* regarding dementia awareness was shared with schools.

2023 GOALS & OBJECTIVES:

Administrative Services Division

- 1. Fully implement the accounts payable component in Luna.**
- 2. Engage in a department wide strategic planning effort at the beginning of a new five-year plan cycle.**
- 3. Develop strategies to recruit and retain quality employees.**
- 4. Create a system to allow for better and more streamlined grants management.**
- 5. Implement changes to the appointments window in Luna to enhance customer service.**
- 6. Review and improve billing processes in conjunction with Information Systems Department.**
- 7. Evaluate organizational structure in response to anticipated key vacancies.**

Behavioral Health Division

- 1. We will utilize the State Street Center to serve more individuals and offer more supportive and educational group options.**
- 2. We will develop supportive and educational group options for youth that incorporate evidence-based practice.**
- 3. Continue to educate and strengthen relationships within our community partners, agency as a whole, and our own division.**
- 4. Continue to train staff in Dialectal Behavioral Therapy (DBT), an evidenced-based psychotherapy that helps individuals reach emotional and cognitive regulation.**
- 5. We will continue to look at evidenced based practices that meet the needs of our community.**

Child Welfare Division

- 1. Continue to increase our use of relatives and informal natural supports for assistance and support for children, youth, and families. Increase the number of children/youths placed with relatives and like-kin. When placement in a foster home is needed, continue to support co-parenting between the placement provider and parents.**
- 2. Continue to strengthen the MH (Mental Health) and SUD (Substance Use Disorder) services available to parents, youth, and families involved with child welfare.**
- 3. Continue to be innovative and creative and use a variety of supports and services to safely keep children/youth in their homes.**
- 4. Assess housing and transportation needs and options and develop plans to address the needs.**
- 5. Evaluate ideas for how to combat the staff turnover in the division.**
- 6. Put extra focus on educating and collaborating with our community partners in order to best work together to support the families we serve and the community.**
- 7. Continue to support and guide the employees of Child Welfare in a variety of ways. Offer training opportunities to our staff and supervisors to assist in their professional development. Continue to offer our staff education and opportunities related to trauma informed care and self-care, as well as additional training related to court.**
- 8. Continue to offer opportunities for families to take the lead in their own plans and goals.**
- 9. Continue to work with Office of Corporation Counsel (OCC) to move TPR's (Termination of Parental Rights) through the legal process timely. Support staff in navigating through the legal processes and partnering with all legal parties, including OCC, DA's (District Attorney) office, GALs (Guardian Ad Litem), and public defenders.**
- 10. Continue to strengthen and enhance Family Mobile Team services to assist families and keep youth/children in their home safely.**
- 11. Strengthen our county-run Shelter care programming and services.**
- 12. Continue to utilize the Child Welfare staff workgroup to determine and implement solutions to address racial disparity within child welfare.**

13. Continue to collaborate with all divisions in the agency serving children, youth, and families.

Economic Support Division

- 1. Provide opportunities for the Economic Support team to gather virtually, or in person, to receive training, and to support each other as a team, while working remotely.**
- 2. Re-start outreach efforts that stalled during the Pandemic.**
- 3. Increase internal Quality Control efforts to ensure customers receive correct benefits, and that staff are receiving the training and support they need.**

Long Term Support (LTS)

- 1. To enhance outreach efforts with our community partners to provide education regarding resources available in the community in efforts to be proactive before crisis situations arise and Adult Protective Services or paid supports are needed.**
- 2. To engage more interns to fill in the gaps and provide additional supports/resources to families that need more intensive short-term case management, and to help achieve division goals.**
- 3. To decrease the number of people in the county who experience homelessness by at least 10%.**
- 4. To provide more resiliency, and positive intent training and resources, to the division.**

WINNEBAGO COUNTY DEPARTMENT OF HUMAN SERVICES
2023 ESTIMATED FEE SCHEDULE

Behavioral Health	Hourly	Daily	Service
AODA	\$142.72		
Advanced Practice Nurse Prescriber	\$213.68		
RN Nurse	\$132.01		
LPN Nurse	\$131.57		
MH Technicians Program Specialists	\$100.01		
Psychiatrist	\$314.74		
Case manager/Crisis Worker	\$140.76		
Therapist	\$166.38		
WC Crisis Center		\$340.00	
OWI Assessment			\$250.00
OWI Amended Plan			\$125.00
OWI No show/2nd Cancel			\$125.00
AODA no show/2nd Cancel			\$15.00
Options Treatment class - Adult			\$225.00
Options Treatment class - Juvenile			\$50.00
Good Choices Program			\$50.00
Drug Court			\$750.00
Teen Court			\$10.00
Safe Streets (charged to DA)			\$200.00

Child Welfare	Hourly	Daily	Service
Shelter Care		\$240.00	
Electronic Monitoring		\$5.00	
Juvenile Detention		\$152.00	
Home Consultant	\$49.00		
Long Term Support	Hourly	Daily	Service
Service Coordinator	\$99.92		
Department Photocopies			
Per page up to 25 pages	\$0.25		
Per page for pages 26-100	\$0.10		
Per page for pages 101 and up	\$0.05		
Certified copy certification fee	\$8.00		
Social Security & Disability Requests	\$26.00		

NOTE: Fees are not finalized until the County budget is adopted in October or November each year.

HUMAN SERVICES

2023 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section.

After the 2022 budget was adopted, one (1) part-time Administrative Associate – Human Services position was converted to full-time in the Table of Organization of Classified Position in the Administrative Division. One (1) part-time Administrative III position was removed from the Table of Organization of Classified Position in the Child Welfare Services Division.

For the 2023 budget, one (1) full-time Administrative Associate II position, four (4) full-time and (2) part-time Administrative Associate III positions, and one (1) full-time Administrative Associate IV will be added and three (3) full-time and two (2) part-time Transcriptionist Associate positions will be removed from Table of Organization of Classified Positions schedule in the Administration Division. One (1) full-time Crisis Prevention Specialist position and one (1) full-time Psychotherapist position will be removed, and one (1) full-time Quality Assurance Specialist will be added to the Table of Organization of Classified Positions in the Behavioral Health Services Division. Three (3) full-time Care Advocate Specialist position, (1) full-time Program Supervisor, four (4) full-time and three (3) part-time Shelter Care Specialist positions, and one (1) full-time Social Work Specialist will be added to the Table of Organization of Classified Positions in the Child Welfare Services Division. One (1) full-time ADRC/APS Specialist position and one (1) full-time Social Work Specialist – Lead position will be added to the Table of Organization of Classified Positions in the Long Term Support Division.

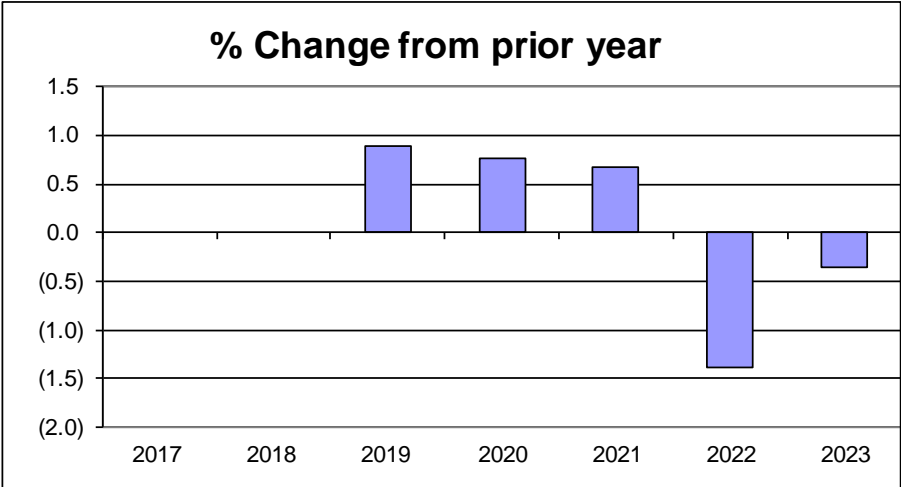
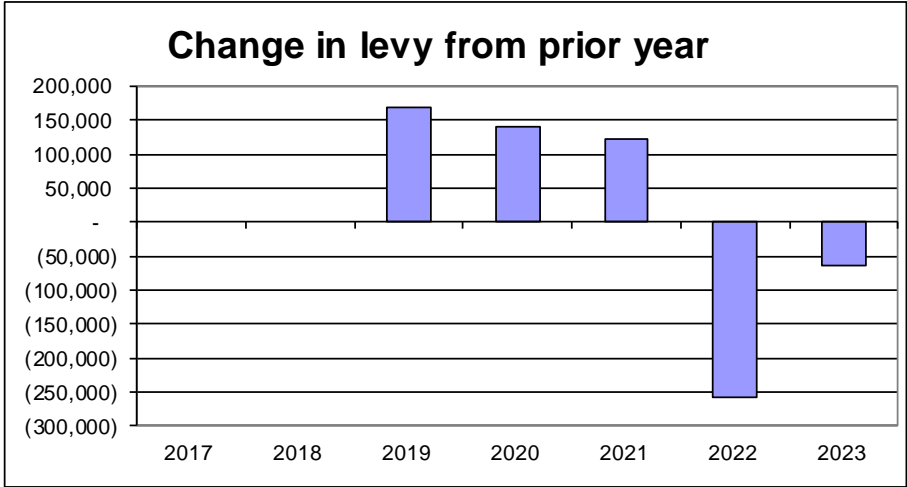
COUNTY LEVY:

The tax levy for 2022 is \$18,185,594, a decrease of \$63,525 or 0.35% under 2022. The Human Services Fund is made up of five (5) Divisions: Administration, Behavioral Health, Long Term Support, Economic Support, and Child Welfare. Below is a list of their revenues/expenses by division with their portion of the \$63,525 levy decrease:

Division	Revenues	Expenses	2023 Levy	2022 Levy	Difference
Administration	5,011,000	3,422,435	1,588,565	1,641,943	53,378
Behavioral Health	8,463,145	15,755,292	(7,292,147)	(7,578,608)	(286,461)
Long Term Support	6,532,182	9,681,020	(3,148,838)	(3,586,386)	(437,548)
Economic Support	2,859,774	3,541,814	(682,040)	(612,778)	69,262
Child Welfare	6,754,495	15,405,629	(8,651,134)	(8,113,290)	537,844
	29,620,596	47,806,190	(18,185,594)	(18,249,119)	(63,525)

A schedule of significant changes follows by Fund. Divisional significant changes are shown after the Fund schedules.

Human Services Levy:



SIGNIFICANT CHANGES FROM 2022 ADOPTED - Human Services

Account	Amount	Description
Significant changes from 2022		
Tax Levy 2022	\$ 18,249,119	
Revenue Changes - impact on levy:		
Intergovernmental Revenues	(719,460)	Addition of anticipated opioid settlement funds (\$562,000) to partially offset Connect program expenses in Behavioral Health Division; increase in CLTS Waiver funding to offset expenses (\$386,203); increased State funding for nutrition programs, including ARPA funding (\$277,410)
Public Services	(144,400)	Third Party Revenue increased (\$46,500) based on trends
Non-Operating Revenues	(806,614)	Addition of Neighborhood Improvement Grant funding for Homeless Eviction Loss Program (HELP) in Long Term Support Division (\$292,000); decrease in reimbursement for shared Lakeland/HS staff position (\$47,386) due to vacancy. Increase of \$562,000 for Opioid Settlement Funds.
Expense Changes - impact on levy:		
Labor	1,426,347	Increase in labor & fringe costs per HR Department; 1.0 FTE Psychotherapist and .60 FTE Economic Support Specialist position deleted through attrition; 3.0 FTE HELP positions added with offsetting grant funds; 10.4 FTE positions added to Child Welfare Division to provide staff for the Shelter Care program, which will be fully provided in-house and no longer contracted out providing an offset via contracted expenses
Travel	(40,453)	Decrease in travel expenses in all divisions due to expectation that many meetings & trainings will continue to be virtual in 2023 thereby reducing travel expenses.
Capital	(13,000)	No capital outlay requested in 2023 budget
Office	14,375	Increases and decreases for office expenses.
Operating Expenses	173,736	Increases for inflation budgeted for items such as office supplies, printing, fuel, etc.; increase in vehicle maintenance (\$10,500) due to aging fleet; adjustments throughout all divisions
Repairs & Maintenance	31,566	Increase in maintenance buildings (\$24,000) and maintenance vehicles (\$10,500).
Utilities	16,100	Increase due to heat, power/light, and water/sewer charges for the CBRF.
Contractual Services	(12,681)	Residential Inpatient AODA reduced (\$120,000) due to new MA benefit available to providers; Specialty Inpatient Hospitals increased (\$795,542) due to ability to take clients and increase in expenses; decrease in CBRF line item (\$400,000) due to lack of placement options; Juvenile Shelter Care decreased (\$574,105) due to staff shifting to County employment; adjustments throughout all divisions
Insurance	10,959	Increase in interfund expenses charge by Property & Liability Insurance Fund.
Tax Levy 2023	\$ 18,185,594	

Financial Summary Human Services

Items	2022 7-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	8,529,818	28,674,685	27,950,122	27,950,122	29,620,596
Labor	11,712,358	23,709,820	24,789,899	24,789,899	26,216,246
Travel	128,317	310,761	446,570	446,570	406,117
Capital	5,750	13,000	13,000	13,000	-
Other Expenditures	7,571,421	18,377,873	20,949,772	21,021,975	21,183,827
Total Expenditures	19,417,846	42,411,454	46,199,241	46,271,444	47,806,190
Levy			18,249,119		18,185,594

Winnebago County											
Budget Detail - 2023											
Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 200 - Human Services											
Revenue											
Intergov Rev:											
Medicaid Title 19	42000	0	0	0	0	0	100,381	0	0	0	0.00%
WI Health Services	42007	25,500	0	0	0	0	0	0	0	0	0.00%
Other Grantor Agencies	42019	0	1,000	2,000	0	0	0	0	0	0	0.00%
State Pharmact Asst Prg SPAP	42100	9,727	0	0	9,700	9,700	9,727	0	0	0	-100.00%
MA Comprehensive Comm Serv	42102	1,949,837	2,539,281	2,325,414	2,450,000	2,450,000	2,401,269	2,360,958	2,360,958	2,360,958	-3.63%
MA Crisis MH Srvs	42104	437,347	413,164	375,985	479,500	479,500	363,798	479,500	479,500	479,500	0.00%
CLTS - Childrens Waiver	42106	2,983,066	3,320,694	1,334,438	1,027,000	1,027,000	1,507,543	1,413,203	1,413,203	1,413,203	37.60%
BCA State	42108	6,864,579	7,723,941	7,777,798	7,800,621	7,800,621	7,765,295	7,825,621	7,825,621	7,825,621	0.32%
State-County Match	42110	683,233	754,863	757,055	681,433	681,433	756,480	688,514	688,514	688,514	1.04%
Aging Dis Resource Ctr ADRC	42112	1,971,112	1,989,451	2,015,216	2,033,438	2,033,438	2,033,438	2,000,000	2,000,000	2,000,000	-1.64%
Adult Protective Service APS	42114	144,966	144,966	144,966	200,053	200,053	144,966	144,966	144,966	144,966	-27.54%
IIIE Grant	42116	34,541	117,652	130,166	70,000	70,000	123,411	71,143	71,143	71,143	1.63%
Elderly Handicapped 85.21	42118	388,663	435,392	441,016	440,000	440,000	443,404	440,000	440,000	440,000	0.00%
Birth to Three	42122	300,856	344,657	315,457	400,000	400,000	400,000	305,790	305,790	305,790	-23.55%
OPIOID State Targeted Response	42125	167,355	398,334	373,560	425,000	425,000	425,000	350,000	350,000	350,000	-17.65%
State Hlth Insur Asst Prg SHIP	42126	4,308	3,829	0	4,000	4,000	3,829	4,000	4,000	4,000	0.00%
Substance Abuse Block Grant Su	42127	0	86,494	0	0	0	253,930	0	0	0	0.00%
Block Grnt AODA	42128	253,212	253,027	253,027	300,000	300,000	300,000	300,000	300,000	300,000	0.00%
Block Grant MI	42130	101,886	165,936	68,961	100,000	100,000	100,000	100,000	100,000	100,000	0.00%
Community Mental Health	42133	834,687	834,687	834,687	834,687	834,687	834,687	834,687	834,687	834,687	0.00%
Non Resident	42134	0	18,687	0	0	0	0	0	0	0	0.00%
Coordinated Services Team Init	42135	60,000	60,000	85,000	60,000	60,000	60,000	60,000	60,000	60,000	0.00%
Fraud Investigation	42136	187,322	181,836	150,606	136,053	136,053	132,000	136,053	136,053	136,053	0.00%
Other State Adjustments	42148	400	4,651	21,500	4,000	4,000	19,924	4,000	4,000	4,000	0.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 200 - Human Services											
Subsidized Guardianship	42151	0	0	0	0	0	95,000	0	0	0	0.00%
Alz Family Caregiver	42152	61,673	64,198	62,017	64,200	64,200	42,376	64,200	64,200	64,200	0.00%
Act 260 Foster Parent	42153	10,261	0	0	0	0	0	0	0	0	0.00%
Youth Aids	42154	1,716,050	1,611,182	1,550,551	1,800,000	1,800,000	1,483,511	1,700,000	1,700,000	1,700,000	-5.56%
Youth Aids AODA	42156	23,780	23,780	23,780	30,000	30,000	23,779	30,000	30,000	30,000	0.00%
Sex Trafficking	42159	1,983	73,347	107,641	100,000	100,000	75,000	100,000	100,000	100,000	0.00%
Elder Abuse	42160	28,430	48,861	42,329	48,861	48,861	17,736	48,861	48,861	48,861	0.00%
Children Community Option	42163	634,079	633,350	633,350	633,350	633,350	633,350	633,350	633,350	633,350	0.00%
Safe & Stable Families	42164	57,103	42,597	77,626	57,000	57,000	57,103	57,000	57,000	57,000	0.00%
Kinship Care Grant	42166	508,387	477,377	435,929	525,000	525,000	435,929	525,000	525,000	525,000	0.00%
Income Maint Admin	42168	2,250,922	2,352,535	2,695,467	2,300,000	2,300,000	2,510,121	2,300,000	2,300,000	2,300,000	0.00%
IIID Grant	42172	11,068	13,144	10,338	11,100	11,100	11,100	11,200	11,200	11,200	0.90%
Community Intervention	42174	103,919	80,207	102,857	125,000	125,000	125,000	125,000	125,000	125,000	0.00%
Low Inc Energy Asst Prg LIEAP	42176	279,433	323,289	155,635	0	0	0	0	0	0	0.00%
Child Care Administration	42188	431,503	387,279	430,240	411,721	411,721	356,307	414,721	414,721	414,721	0.73%
SS MultiPurpose	42190	134,343	141,946	122,290	134,000	134,000	134,000	136,000	136,000	136,000	1.49%
Nutr Congregate C1	42192	214,675	50,145	0	220,000	220,000	220,000	340,471	340,471	340,471	54.76%
Nutr Home Delv C2	42194	106,043	433,529	677,477	107,000	107,000	107,000	116,939	116,939	116,939	9.29%
Nutr Services Incent Prog	42196	88,332	86,499	83,943	87,000	87,000	87,000	88,000	88,000	88,000	1.15%
State Senior Comm	42198	9,859	9,859	9,859	9,859	9,859	9,859	9,859	9,859	9,859	0.00%
Benefit Specialist	42200	33,438	0	0	0	0	0	0	0	0	0.00%
Transportation Aid	42202	255,527	210,486	240,833	220,000	220,000	240,833	220,000	220,000	220,000	0.00%
MA Targeted Case Mgmt	42204	77,740	100,432	90,123	64,000	64,000	82,808	96,000	96,000	96,000	50.00%
MA CSP Funds	42206	321,119	365,760	400,856	300,000	300,000	363,591	350,000	350,000	350,000	16.67%
MA Community Recovery	42207	16,053	9,464	18	0	0	0	0	0	0	0.00%
MA Outpatient	42210	304,325	308,484	337,171	328,000	328,000	564,431	358,000	358,000	358,000	9.15%
MA Inpatient	42212	204,657	188,138	548,047	200,000	200,000	200,000	400,000	400,000	400,000	100.00%
WI Law Foundation Grant- Teen	42215	2,200	1,200	0	0	0	0	2,000	2,000	2,000	100.00%

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Fund - 200 - Human Services											
Regional Foster Care Training	42220	974	391	2,152	3,160	3,160	(3,160)	3,160	3,160	3,160	0.00%
Wis MA Cost Reporting WIMCR	42226	690,546	708,355	1,140,665	700,000	700,000	700,000	850,000	850,000	850,000	21.43%
Prior Year Intergovt	42230	1,036,803	761,249	355,587	0	0	60,039	0	0	0	0.00%
TPR Adoption Federal	42234	12,874	3,194	2,347	34,200	34,200	5,000	34,200	34,200	34,200	0.00%
OWI Municipality Fee	42236	0	0	0	15,000	15,000	15,000	0	0	0	-100.00%
Med Impv Patient Prv Act MIPPA	42240	9,959	10,227	0	10,000	10,000	9,205	10,000	10,000	10,000	0.00%
Post Reunification Program	42242	43,067	0	0	0	0	0	0	0	0	0.00%
Targeted Safety Support Funds	42247	0	165,616	174,925	225,000	225,000	55,440	250,000	250,000	250,000	11.11%
In Home Safety Services	42248	78,026	0	0	0	0	0	0	0	0	0.00%
CoVid Revenue	42999	0	189,835	7,605	0	0	0	146,000	146,000	146,000	100.00%
Intergov Rev Subtotal:		27,161,749	29,668,496	27,928,508	26,218,936	26,218,936	26,896,440	26,938,396	26,938,396	26,938,396	2.74%
Public Services:											
Other Fees	45002	600	550	600	500	500	250	200	200	200	-60.00%
Forms Copies Etc	45003	7,385	4,783	3,044	7,800	7,800	4,878	6,000	6,000	6,000	-23.08%
OWI Assessment Fees	45030	207,510	173,165	203,665	220,000	220,000	349,290	220,000	220,000	220,000	0.00%
Third Party Insurance	45033	714,187	591,969	809,435	603,500	603,500	762,939	650,000	650,000	650,000	7.71%
Client Cost Shares Fees	45035	321,168	285,241	300,843	348,500	348,500	83,926	348,500	448,500	448,500	28.69%
State Fee Collections	45037	213,787	151,715	153,165	120,000	120,000	180,462	120,000	120,000	120,000	0.00%
Child Support	45041	143,346	239,598	204,265	175,000	175,000	175,000	175,000	175,000	175,000	0.00%
Child Welfare Reimbursement	45062	1,050	1,289	4,692	1,500	1,500	5,000	1,500	1,500	1,500	0.00%
Collection Agency	45066	132,109	162,930	124,774	160,000	160,000	152,364	160,000	160,000	160,000	0.00%
Public Services Subtotal:		1,741,142	1,611,238	1,804,484	1,636,800	1,636,800	1,714,109	1,681,200	1,781,200	1,781,200	8.82%
Intergov Services:											
Incentives	43009	35,648	40,805	48,274	5,000	5,000	22,136	5,000	5,000	5,000	0.00%
Intergov Services Subtotal:		35,648	40,805	48,274	5,000	5,000	22,136	5,000	5,000	5,000	0.00%

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Fund - 200 - Human Services											
Interfund Revenue:											
Grant Revenue Allocation	62000	(1,235,351)	0	0	0	0	0	0	0	0	0.00%
Grant - Income Maintenance	62106	558,210	0	0	0	0	0	0	0	0	0.00%
Grant-Long Term Supp Admin	62110	567,058	0	0	0	0	0	0	0	0	0.00%
Grant - Child Care Admin	62112	110,083	0	0	0	0	0	0	0	0	0.00%
Interfund Revenue Subtotal:		0	0	0	0	0	0	0	0	0	0.00%
Total Operating Revenue:		28,938,538	31,320,539	29,781,266	27,860,736	27,860,736	28,632,685	28,624,596	28,724,596	28,724,596	3.10%
Misc Revenues:											
Other Miscellaneous Revenues	48109	10,489	16	839	89,386	89,386	42,000	42,000	42,000	42,000	-53.01%
Misc Revenues Subtotal:		10,489	16	839	89,386	89,386	42,000	42,000	42,000	42,000	-53.01%
Transfers In:											
Other Transfers In	49501	0	171,179	0	0	0	0	584,000	854,000	854,000	100.00%
Transfers In Subtotal:		0	171,179	0	0	0	0	584,000	854,000	854,000	100.00%
Total Non-Operating Revenue:		10,489	171,195	839	89,386	89,386	42,000	626,000	896,000	896,000	902.39%
Revenue Total:		28,949,027	31,491,734	29,782,105	27,950,122	27,950,122	28,674,685	29,250,596	29,620,596	29,620,596	5.98%

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Fund - 200 - Human Services											
Expense											
Wages:											
Regular Pay	51100	15,553,407	15,894,042	16,473,392	17,463,520	17,463,520	16,580,611	18,424,582	18,483,015	18,483,015	5.84%
Temporary Employees	51101	120,860	69,798	119,369	128,050	128,050	84,789	141,000	141,000	141,000	10.11%
Labor Fringes Match	51102	(5,000)	0	0	0	0	0	0	0	0	0.00%
Overtime	51105	93,120	58,900	50,896	103,500	103,500	58,649	114,500	114,500	114,500	10.63%
Comp Time	51108	11,349	14,842	13,777	0	0	20,413	0	0	0	0.00%
Wage Turnover Savings	51150	0	0	0	(229,810)	(229,810)	0	(229,959)	(229,959)	(229,959)	0.06%
Payroll Sundry Account	51190	337	0	0	0	0	0	0	0	0	0.00%
Wages Subtotal:		15,774,074	16,037,582	16,657,433	17,465,260	17,465,260	16,744,462	18,450,123	18,508,556	18,508,556	5.97%
Fringes Benefits:											
FICA Medicare	51200	1,131,018	1,146,651	1,197,127	1,353,670	1,353,670	1,210,994	1,429,027	1,433,497	1,433,497	5.90%
Health Insurance	51201	3,719,266	3,918,993	3,987,126	4,420,100	4,420,100	4,206,712	4,629,144	4,652,058	4,652,058	5.25%
Dental Insurance	51202	213,735	213,608	217,368	237,978	237,978	229,543	248,597	249,684	249,684	4.92%
Workers Compensation	51203	127,186	73,453	161,509	182,223	182,223	169,689	111,012	111,458	111,458	-38.83%
Unemployment Comp	51204	870	2,526	(2,059)	0	0	3,338	0	0	0	0.00%
WI Retirement	51206	1,004,769	1,056,980	1,095,646	1,127,284	1,127,284	1,054,318	1,247,937	1,251,735	1,251,735	11.04%
Fringe Benefits Other	51207	80,416	81,846	85,194	98,574	98,574	90,764	103,972	104,299	104,299	5.81%
Fringe Turnover Savings	51250	0	0	0	(95,190)	(95,190)	0	(95,041)	(95,041)	(95,041)	-0.16%
Fringes Benefits Subtotal:		6,277,260	6,494,058	6,741,912	7,324,639	7,324,639	6,965,358	7,674,648	7,707,690	7,707,690	5.23%
Total Labor:		22,051,333	22,531,640	23,399,344	24,789,899	24,789,899	23,709,820	26,124,771	26,216,246	26,216,246	5.75%

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Fund - 200 - Human Services											
Travel:											
Registration Tuition	52001	49,494	30,099	39,206	68,500	68,500	47,904	53,498	53,498	53,498	-21.90%
Automobile Allowance	52002	328,789	161,211	191,551	336,650	336,650	246,658	312,649	312,649	312,649	-7.13%
Commercial Travel	52004	343	384	0	2,500	2,500	2,710	4,500	4,500	4,500	80.00%
Meals	52005	3,923	176	405	3,300	3,300	1,006	2,900	2,900	2,900	-12.12%
Lodging	52006	26,726	1,334	1,636	27,700	27,700	11,197	25,700	25,700	25,700	-7.22%
Other Travel Exp	52007	1,035	163	265	1,520	1,520	370	1,520	1,520	1,520	0.00%
Taxable Benefit	52008	4,220	739	722	6,400	6,400	916	5,350	5,350	5,350	-16.41%
Travel Subtotal:		414,530	194,107	233,785	446,570	446,570	310,761	406,117	406,117	406,117	-9.06%
Total Travel:		414,530	194,107	233,785	446,570	446,570	310,761	406,117	406,117	406,117	-9.06%
Capital Outlay:											
Equipment Technology	58003	29,533	0	0	13,000	13,000	13,000	0	0	0	-100.00%
Equipment	58004	22,973	63,200	27,366	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		52,505	63,200	27,366	13,000	13,000	13,000	0	0	0	-100.00%
Total Capital:		52,505	63,200	27,366	13,000	13,000	13,000	0	0	0	-100.00%

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Fund - 200 - Human Services											
Office:											
Office Supplies	53000	45,653	61,146	35,532	51,250	51,250	49,068	53,625	53,625	53,625	4.63%
Printing Supplies	53002	10,082	5,776	6,927	8,000	8,000	11,307	10,000	10,000	10,000	25.00%
Print Duplicate	53003	3,887	3,546	6,019	4,550	5,446	7,214	5,100	5,100	5,100	12.09%
Postage and Box Rent	53004	480	992	845	600	600	2,352	700	700	700	16.67%
Computer Software	53006	19,883	2,800	7,658	14,000	14,000	6,370	9,845	9,845	9,845	-29.68%
Telephone	53008	90,144	113,621	130,123	196,200	196,200	138,995	218,000	218,000	218,000	11.11%
Telephone Supplies	53009	0	16	0	0	0	0	0	0	0	0.00%
Fiber pole rental locates	53015	240	0	0	0	0	0	0	0	0	0.00%
Print Duplicate	73003	67,367	54,986	56,923	70,000	70,000	43,170	65,000	65,000	65,000	-7.14%
Postage and Box Rent	73004	26,819	35,707	27,122	35,000	35,000	26,502	35,000	35,000	35,000	0.00%
Computer Licensing Charge	73006	0	0	0	70,441	70,441	70,441	67,146	67,146	67,146	-4.68%
Computer Server Charge	73030	7,005	0	0	0	0	0	0	0	0	0.00%
Office Subtotal:		271,560	278,589	271,150	450,041	450,937	355,419	464,416	464,416	464,416	3.19%
Operating:											
Advertising	53500	6,966	2,410	5,776	8,600	8,600	2,389	11,890	11,890	11,890	38.26%
Subscriptions	53501	2,307	5,896	8,133	11,000	11,000	9,870	13,800	13,800	13,800	25.45%
Membership Dues	53502	34,357	23,674	26,388	29,200	29,200	13,050	29,200	29,200	29,200	0.00%
Publish Legal Notices	53503	349	3,194	1,202	1,650	1,650	815	3,100	3,100	3,100	87.88%
Emergency Rent Assistance	53508	120,712	90,069	48,863	125,000	125,000	75,054	100,000	100,000	100,000	-20.00%
Registration Tuition Other	53509	2,409	976	951	7,900	7,900	105	7,900	7,900	7,900	0.00%
Consumer Program Expenses	53510	335,515	284,967	212,824	390,350	390,350	383,121	360,001	360,001	360,001	-7.77%
Consumer Outreach	53511	173,324	141,302	140,549	155,000	155,000	134,198	112,378	112,378	112,378	-27.50%
Education Training	53513	24,994	11,060	15,314	22,000	22,000	30,265	17,000	17,000	17,000	-22.73%
Consumer Transportation	53514	157,499	105,271	62,960	128,400	128,400	90,012	131,913	131,913	131,913	2.74%
Household Supplies	53516	11,494	5,673	6,357	10,000	10,000	11,340	10,000	10,000	10,000	0.00%

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Fund - 200 - Human Services											
Food	53520	41,626	18,659	20,352	21,750	21,750	27,131	37,092	37,092	37,092	70.54%
Small Equipment	53522	45,430	23,314	23,399	23,000	70,697	26,137	20,850	170,850	170,850	642.83%
Medical Supplies	53524	17,083	12,516	13,758	16,600	16,600	15,463	16,600	16,600	16,600	0.00%
Automobile Allowance-Other	53538	6,535	4,469	5,477	7,500	7,500	2,556	6,000	6,000	6,000	-20.00%
Meals Other	53541	75	33	32	100	100	25	100	100	100	0.00%
Lodging Other	53542	82	0	0	100	100	0	0	0	0	-100.00%
Auto Allowance Taxable	53546	20,421	13,885	16,444	22,000	22,000	8,124	18,000	18,000	18,000	-18.18%
Motor Fuel	53548	14,748	9,566	17,053	19,000	19,000	28,926	20,000	20,000	20,000	5.26%
Building Rental	53550	115,529	51,152	36,252	40,000	40,000	40,000	40,000	40,000	40,000	0.00%
Equipment Rental	53551	30,460	33,510	27,331	30,000	30,000	16,749	30,000	30,000	30,000	0.00%
Operating Licenses Fees	53553	16,615	17,008	16,956	15,500	15,500	9,293	15,650	15,650	15,650	0.97%
Bad Debts Expense	53561	393	13	(126)	0	0	0	250	250	250	100.00%
Operating Grants	53565	81,152	114,409	145,480	114,150	114,150	123,425	142,708	207,708	207,708	81.96%
Family Care Contribution	53567	1,594,624	1,594,624	1,594,624	1,594,624	1,594,624	1,594,624	1,594,624	1,594,624	1,594,624	0.00%
Other Miscellaneous	53568	1,210	2,300	35,043	2,400	2,400	600	2,400	2,400	2,400	0.00%
Employee Benefit Taxable Other	53578	677	75	58	0	0	0	0	0	0	0.00%
Maintenance of Effort	53579	0	0	793,725	793,725	793,725	793,725	793,725	793,725	793,725	0.00%
Small Equipment Technology	53580	29,272	42,024	32,370	30,000	30,000	45,583	31,500	31,500	31,500	5.00%
COVID Mortgage Assistance	53950	0	7,670	0	0	0	0	0	0	0	0.00%
CoVid Expenditures	53999	0	23,508	2,000	0	0	0	0	0	0	0.00%
Legal Fees	73041	1,654	1,113	803	1,500	1,500	200	1,500	1,500	1,500	0.00%
Food	73520	0	0	0	20,000	20,000	20,000	32,604	32,604	32,604	63.02%
Motor Fuel	73548	1,527	836	1,817	2,000	2,000	3,144	1,000	1,000	1,000	-50.00%
Operating Subtotal:		2,889,039	2,645,176	3,312,162	3,643,049	3,690,746	3,505,924	3,601,785	3,816,785	3,816,785	4.77%

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Fund - 200 - Human Services											
Repairs & Maint:											
Maintenance Buildings	54020	2,093	4,018	0	2,500	5,160	9,026	26,500	26,500	26,500	960.00%
Maintenance Equipment	54022	6,393	3,089	3,429	7,000	7,000	6,358	5,000	5,000	5,000	-28.57%
Repair Maintenance Supplies	54024	0	0	68	0	0	0	0	0	0	0.00%
Equipment Repairs	54029	0	0	0	1,000	1,000	250	0	0	0	-100.00%
Maintenance Vehicles	74023	4,910	6,999	9,642	7,000	7,000	6,694	17,500	17,500	17,500	150.00%
Technology Repair and Maintain	74029	17,556	17,886	18,876	14,487	14,487	14,487	14,553	14,553	14,553	0.46%
Repairs & Maint Subtotal:		30,952	31,992	32,015	31,987	34,647	36,815	63,553	63,553	63,553	98.68%
Utilities:											
Heat	54700	3,681	1,032	0	0	0	2,196	5,000	5,000	5,000	100.00%
Power and Light	54701	7,098	1,410	0	0	0	750	1,500	1,500	1,500	100.00%
Water and Sewer	54702	8,117	2,236	0	0	0	1,494	3,000	3,000	3,000	100.00%
Refuse Collection	54703	1,703	2,004	1,868	2,200	2,200	9,621	8,800	8,800	8,800	300.00%
Utilities Subtotal:		20,599	6,683	1,868	2,200	2,200	14,061	18,300	18,300	18,300	731.82%
Contractual Services:											
Medical and Dental	55000	374,287	190,541	265,136	358,500	358,500	319,060	346,501	346,501	346,501	-3.35%
Vehicle Repairs	55005	1,349	1,638	1,966	2,000	2,000	9,479	2,100	2,100	2,100	5.00%
Data Processing	55013	65,495	28,536	29,223	36,900	36,900	36,900	36,900	36,900	36,900	0.00%
Professional Service	55014	371,274	412,107	420,514	367,500	367,500	383,273	388,500	388,500	388,500	5.71%
Collection Services	55015	29,387	34,629	26,016	36,000	36,000	36,567	36,000	36,000	36,000	0.00%
Community Residential Svcs	55021	87,772	106,498	70,556	50,000	50,000	138,445	45,888	45,888	45,888	-8.22%
Community Treatment	55022	80,475	8,224	257	1,000	1,000	0	0	0	0	-100.00%
Supportive Home Care	55023	500,892	780,013	166,979	120,000	120,000	193,950	224,855	224,855	224,855	87.38%
Work related and Day Services	55024	89,903	875	0	1,000	1,000	0	1,000	1,000	1,000	0.00%
Supervised Family Visitation	55025	213,882	271,475	351,940	455,000	455,000	361,483	464,100	464,100	464,100	2.00%
Specialized Transportation	55027	839,046	933,268	957,752	942,866	942,866	1,034,935	963,650	963,650	963,650	2.20%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 200 - Human Services											
Other Contract Serv	55030	446,398	383,974	545,255	448,000	468,950	401,273	535,000	535,000	535,000	19.42%
Respite Care	55032	103,598	67,302	97,910	105,000	105,000	34,920	100,000	100,000	100,000	-4.76%
Receiving Home Bed Hold	55033	19,080	11,184	11,580	25,000	25,000	15,084	20,000	20,000	20,000	-20.00%
Foster Care Recog Retention	55035	2,816	2,959	3,814	5,000	5,000	5,000	3,500	3,500	3,500	-30.00%
Child Care	55036	100,404	22,470	48,615	95,000	95,000	39,348	80,000	80,000	80,000	-15.79%
Mentoring	55039	386,568	344,177	396,511	400,000	400,000	380,563	408,000	408,000	408,000	2.00%
Counseling Consumer/Family	55040	25,377	12,288	18,696	25,000	25,000	25,000	5,000	5,000	5,000	-80.00%
Interpreter	55041	74,572	85,447	78,572	84,500	84,500	75,229	87,600	87,600	87,600	3.67%
Child Foster Care	55045	1,324,931	1,272,589	1,147,220	1,300,000	1,300,000	1,289,040	1,300,000	1,300,000	1,300,000	0.00%
Group Homes	55046	517,342	571,998	617,839	600,000	600,000	759,084	700,000	700,000	700,000	16.67%
Child Residential Care Centers	55047	351,655	251,031	481,479	735,000	735,000	371,818	735,000	735,000	735,000	0.00%
Kinship Care	55052	469,450	435,326	391,922	525,000	525,000	471,480	525,000	525,000	525,000	0.00%
Nutrition Programs	55053	1,263,584	1,254,014	1,269,256	1,285,000	1,285,000	1,226,448	1,280,008	1,280,008	1,280,008	-0.39%
Adoption Assessments	55057	2,160	360	1,800	0	0	0	0	0	0	0.00%
Truancy Intervention Prevention	55058	67,175	68,350	69,034	71,111	71,111	71,111	73,000	73,000	73,000	2.66%
Outpatient Services	55059	67,798	13,453	10,711	55,000	55,000	2,775	55,000	55,000	55,000	0.00%
General Hospital Psychiatric	55060	101,860	141,744	93,212	160,000	160,000	2,073	150,000	150,000	150,000	-6.25%
Residential Inpatient AODA	55061	656,885	323,822	276,809	400,000	400,000	143,895	280,000	280,000	280,000	-30.00%
Specialty Inpatient Hospitals	55062	1,747,782	1,683,598	2,568,372	1,700,000	1,700,000	1,830,009	2,495,542	2,495,542	2,495,542	46.80%
Supported Employment	55063	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	0.00%
Supported Living	55064	2,769,713	2,763,276	602,711	604,217	604,217	373,588	481,211	481,211	481,211	-20.36%
Comm Based Res Facility	55065	1,909,937	1,350,028	1,237,077	1,900,000	1,900,000	1,096,161	1,500,001	1,500,001	1,500,001	-21.05%
Medical Detoxification	55066	15,473	0	28,156	8,000	8,000	3,000	8,000	8,000	8,000	0.00%
Birth 3 Early Intervention	55067	743,032	765,640	750,279	740,000	740,000	850,000	740,000	740,000	740,000	0.00%
Contracted Case Mgmt	55068	121,798	348,746	83,200	80,000	80,000	84,276	0	0	0	-100.00%
Secure Juvenile Detention	55070	308,435	313,347	221,850	240,000	240,000	183,625	290,000	290,000	290,000	20.83%
Family Training Skills	55071	647,685	552,368	651,959	650,000	650,000	526,263	650,000	650,000	650,000	0.00%
Youth Wrap Around Services	55072	524,433	550,313	599,596	600,000	600,000	571,859	600,000	600,000	600,000	0.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 200 - Human Services											
Alternative School	55073	59,363	50,865	50,865	50,865	50,865	50,865	50,865	50,865	50,865	0.00%
Juvenile Shelter Care	55075	622,380	599,679	678,406	760,000	760,000	205,851	185,895	185,895	185,895	-75.54%
Juvenile Restitution	55076	408	0	0	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Juvenile Correctional Institut	55078	0	0	0	120,000	120,000	224,532	212,212	212,212	212,212	76.84%
Emergency Energy Services	55079	274,861	319,350	153,035	0	0	0	0	0	0	0.00%
Prior Year Community Treatment	55080	12,971	8,373	5,047	10,000	10,000	0	9,000	9,000	9,000	-10.00%
Behavioral Health Unit	55081	342,104	453,535	507,738	450,000	450,000	417,656	520,000	520,000	520,000	15.56%
Medical and Dental	75000	403	62	0	300	300	0	750	750	750	150.00%
Building Rental	75042	0	10,200	10,500	10,200	10,200	10,200	10,200	10,200	10,200	0.00%
Contractual Services Subtotal:		18,756,191	17,819,675	16,019,365	16,633,959	16,654,909	14,277,118	16,621,278	16,621,278	16,621,278	-0.08%
Insurance Expenses:											
Prop Liab Insurance	56000	0	0	0	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Prop Liab Insurance	76000	99,732	103,716	150,996	183,536	183,536	183,536	194,495	194,495	194,495	5.97%
Insurance Expenses Subtotal:		99,732	103,716	150,996	188,536	188,536	188,536	199,495	199,495	199,495	5.81%
Total Other Operating:											
		22,068,073	20,885,831	19,787,556	20,949,772	21,021,975	18,377,873	20,968,827	21,183,827	21,183,827	1.12%
Expense Total:											
		44,586,442	43,674,778	43,448,051	46,199,241	46,271,444	42,411,454	47,499,715	47,806,190	47,806,190	3.48%
Human Services Net/(Levy):											
		(15,637,415)	(12,183,045)	(13,665,946)	(18,249,119)	(18,321,322)	(13,736,769)	(18,249,119)	(18,185,594)	(18,185,594)	-0.35%

SIGNIFICANT CHANGES FROM 2022 ADOPTED - ADMINISTRATIVE SERVICES DIVISION

MISSION STATEMENT

To provide Department-wide leadership and sustained sound advances including; budgeting, contractual, financial, electronic, and data processing systems, strategic planning, and quality service delivery. Ensure that services delivered by the Department are in accordance with established requirements, while being good stewards of taxpayer dollars.

HIGHLIGHTS

The Administration Division shows a budget-to-budget levy increase of \$53,378 or 3.25%. There is a slight decrease in copy revenues (\$1800) as more information is transmitted electronically. Basic County Allocation (BCA) funding is expected to remain flat. Wages and fringes have been adjusted per the Human Resources Department figures. The increase is 1.7% (\$42,128). Three positions will move from project positions to permanent positions in this budget--an Administrative Associate III and an Administrative Associate IV on the Records team and an Administrative Associate II on the Financial team. There are no capital outlay requests in this proposed budget. The Travel budget category has been decreased due to the continuation of virtual meetings and trainings resulting in decreased staff travel. Operating expenses are increasing minimally (\$14,700 or 1.8%) to account for inflation and an increased budget for vehicle maintenance to account for an aging fleet.

In addition to the conversion of the project positions as noted, the job classification for the Transcription Associates in the Department will be changing to Administrative Associate III. This more accurately describes the work being done and has no budgetary impact. There are no other staffing changes in this division.

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 210 - Administrative Services											
Revenue											
Intergov Rev:											
WI Health Services	42007	25,500	0	0	0	0	0	0	0	0	0.00%
BCA State	42108	6,864,579	7,723,941	4,505,578	4,510,000	4,510,000	4,505,692	4,510,000	4,510,000	4,510,000	0.00%
State-County Match	42110	683,233	754,863	494,892	495,000	495,000	494,892	495,000	495,000	495,000	0.00%
CoVid Revenue	42999	0	90,884	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		7,573,312	8,569,688	5,000,470	5,005,000	5,005,000	5,000,584	5,005,000	5,005,000	5,005,000	0.00%
Public Services:											
Forms Copies Etc	45003	7,385	4,783	3,044	7,800	7,800	4,878	6,000	6,000	6,000	-23.08%
Public Services Subtotal:		7,385	4,783	3,044	7,800	7,800	4,878	6,000	6,000	6,000	-23.08%
Interfund Revenue:											
Grant - Income Maintenance	62106	558,210	0	0	0	0	0	0	0	0	0.00%
Grant-Long Term Supp Admin	62110	567,058	0	0	0	0	0	0	0	0	0.00%
Grant - Child Care Admin	62112	110,083	0	0	0	0	0	0	0	0	0.00%
Interfund Revenue Subtotal:		1,235,351	0	0	0	0	0	0	0	0	0.00%
Total Operating Revenue:		8,816,048	8,574,471	5,003,514	5,012,800	5,012,800	5,005,462	5,011,000	5,011,000	5,011,000	-0.04%

Winnebago County

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Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 210 - Administrative Services											
Misc Revenues:											
Other Miscellaneous Revenues	48109	510	0	1	0	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		510	0	1	0	0	0	0	0	0	0.00%
Transfers In:											
Other Transfers In	49501	0	171,179	0	0	0	0	0	0	0	0.00%
Transfers In Subtotal:		0	171,179	0	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		510	171,179	1	0	0	0	0	0	0	0.00%
Revenue Total:		8,816,558	8,745,650	5,003,515	5,012,800	5,012,800	5,005,462	5,011,000	5,011,000	5,011,000	-0.04%
Expense											
Wages:											
Regular Pay	51100	1,903,068	1,880,799	1,706,685	1,791,387	1,791,387	1,741,418	1,819,358	1,819,358	1,819,358	1.56%
Temporary Employees	51101	20,637	22,687	33,271	36,050	36,050	18,109	35,000	35,000	35,000	-2.91%
Labor Fringes Match	51102	(13,451)	(11,604)	0	0	0	0	0	0	0	0.00%
Overtime	51105	459	76	328	1,000	1,000	5,135	2,000	2,000	2,000	100.00%
Comp Time	51108	58	0	0	0	0	0	0	0	0	0.00%
Wage Turnover Savings	51150	0	0	0	(23,190)	(23,190)	0	(22,643)	(22,643)	(22,643)	-2.36%
Wages Subtotal:		1,910,770	1,891,958	1,740,285	1,805,247	1,805,247	1,764,662	1,833,715	1,833,715	1,833,715	1.58%

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Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 210 - Administrative Services											
Fringes Benefits:											
FICA Medicare	51200	140,913	137,845	127,273	139,875	139,875	129,189	142,013	142,013	142,013	1.53%
Health Insurance	51201	443,716	473,031	397,349	445,961	445,961	407,145	451,217	451,217	451,217	1.18%
Dental Insurance	51202	29,118	29,257	26,455	28,785	28,785	25,948	28,437	28,437	28,437	-1.21%
Workers Compensation	51203	3,627	2,013	5,092	4,666	4,666	4,628	3,753	3,753	3,753	-19.57%
Unemployment Comp	51204	870	323	(323)	0	0	3,338	0	0	0	0.00%
WI Retirement	51206	122,193	123,303	112,908	113,887	113,887	108,269	120,990	120,990	120,990	6.24%
Fringe Benefits Other	51207	10,845	11,097	9,849	10,807	10,807	10,356	10,984	10,984	10,984	1.64%
Fringe Turnover Savings	51250	0	0	0	(9,605)	(9,605)	0	(9,358)	(9,358)	(9,358)	-2.57%
Fringes Benefits Subtotal:		751,282	776,868	678,602	734,376	734,376	688,873	748,036	748,036	748,036	1.86%
Total Labor:		2,662,052	2,668,826	2,418,887	2,539,623	2,539,623	2,453,535	2,581,751	2,581,751	2,581,751	1.66%
Travel:											
Registration Tuition	52001	3,435	799	1,973	4,500	4,500	6,317	4,500	4,500	4,500	0.00%
Automobile Allowance	52002	10,771	4,960	3,288	12,000	12,000	5,553	7,000	7,000	7,000	-41.67%
Commercial Travel	52004	0	384	0	500	500	0	500	500	500	0.00%
Meals	52005	110	111	0	200	200	50	200	200	200	0.00%
Lodging	52006	956	304	0	1,200	1,200	327	1,000	1,000	1,000	-16.67%
Other Travel Exp	52007	72	130	54	120	120	75	120	120	120	0.00%
Taxable Benefit	52008	286	49	0	400	400	150	350	350	350	-12.50%
Travel Subtotal:		15,630	6,736	5,315	18,920	18,920	12,472	13,670	13,670	13,670	-27.75%
Total Travel:		15,630	6,736	5,315	18,920	18,920	12,472	13,670	13,670	13,670	-27.75%

Winnebago County

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Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 210 - Administrative Services											
Capital Outlay:											
Equipment Technology	58003	29,533	0	0	13,000	13,000	13,000	0	0	0	-100.00%
Equipment	58004	22,973	63,200	27,366	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		52,505	63,200	27,366	13,000	13,000	13,000	0	0	0	-100.00%
Total Capital:		52,505	63,200	27,366	13,000	13,000	13,000	0	0	0	-100.00%
Office:											
Office Supplies	53000	45,261	57,835	35,057	50,000	50,000	43,068	51,675	51,675	51,675	3.35%
Printing Supplies	53002	10,082	5,776	6,927	8,000	8,000	11,307	10,000	10,000	10,000	25.00%
Print Duplicate	53003	3,841	3,546	4,884	4,500	5,396	7,164	5,000	5,000	5,000	11.11%
Postage and Box Rent	53004	480	992	845	600	600	2,352	700	700	700	16.67%
Computer Software	53006	19,271	2,800	2,794	8,000	8,000	810	3,845	3,845	3,845	-51.94%
Telephone	53008	75,325	104,082	120,813	180,000	180,000	127,092	200,000	200,000	200,000	11.11%
Fiber pole rental locates	53015	240	0	0	0	0	0	0	0	0	0.00%
Print Duplicate	73003	67,367	54,986	56,923	70,000	70,000	43,170	65,000	65,000	65,000	-7.14%
Postage and Box Rent	73004	26,819	35,707	27,122	35,000	35,000	26,502	35,000	35,000	35,000	0.00%
Computer Licensing Charge	73006	0	0	0	70,441	70,441	70,441	67,146	67,146	67,146	-4.68%
Computer Server Charge	73030	7,005	0	0	0	0	0	0	0	0	0.00%
Office Subtotal:		255,690	265,724	255,365	426,541	427,437	331,906	438,366	438,366	438,366	2.77%

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Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 210 - Administrative Services											
Operating:											
Advertising	53500	0	48	49	100	100	50	100	100	100	0.00%
Subscriptions	53501	1,315	5,170	7,808	10,000	10,000	9,320	13,000	13,000	13,000	30.00%
Membership Dues	53502	4,183	4,459	4,340	5,000	5,000	340	5,000	5,000	5,000	0.00%
Publish Legal Notices	53503	161	293	442	200	200	47	500	500	500	150.00%
Consumer Program Expenses	53510	0	(3)	172	0	0	0	0	0	0	0.00%
Education Training	53513	18,785	11,060	11,978	20,000	20,000	27,390	15,000	15,000	15,000	-25.00%
Food	53520	1,039	35	0	250	250	275	250	250	250	0.00%
Small Equipment	53522	44,057	15,816	22,224	20,000	24,354	24,354	17,850	17,850	17,850	-10.75%
Medical Supplies	53524	224	80	517	600	600	136	600	600	600	0.00%
Motor Fuel	53548	14,748	9,566	17,053	19,000	19,000	28,926	20,000	20,000	20,000	5.26%
Operating Licenses Fees	53553	285	136	610	500	500	100	650	650	650	30.00%
Bad Debts Expense	53561	393	13	(126)	0	0	0	250	250	250	100.00%
Other Miscellaneous	53568	1,210	2,300	2,458	2,400	2,400	600	2,400	2,400	2,400	0.00%
Employee Benefit Taxable Other	53578	37	0	0	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	26,562	40,860	22,407	30,000	30,000	30,000	31,500	31,500	31,500	5.00%
CoVid Expenditures	53999	0	8,491	0	0	0	0	0	0	0	0.00%
Motor Fuel	73548	1,527	836	1,817	2,000	2,000	3,144	1,000	1,000	1,000	-50.00%
Operating Subtotal:		114,525	99,162	91,748	110,050	114,404	124,682	108,100	108,100	108,100	-1.77%
Repairs & Maint:											
Maintenance Buildings	54020	2,093	460	0	2,500	5,160	6,384	1,500	1,500	1,500	-40.00%
Maintenance Equipment	54022	6,393	3,089	3,421	7,000	7,000	6,358	5,000	5,000	5,000	-28.57%
Repair Maintenance Supplies	54024	0	0	68	0	0	0	0	0	0	0.00%
Equipment Repairs	54029	0	0	0	1,000	1,000	250	0	0	0	-100.00%
Maintenance Vehicles	74023	4,910	6,999	9,642	7,000	7,000	6,694	17,500	17,500	17,500	150.00%
Technology Repair and Maintain	74029	17,556	17,886	18,876	14,487	14,487	14,487	14,553	14,553	14,553	0.46%
Repairs & Maint Subtotal:		30,952	28,434	32,007	31,987	34,647	34,173	38,553	38,553	38,553	20.53%

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Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 210 - Administrative Services											
Utilities:											
Refuse Collection	54703	1,703	2,004	1,868	2,200	2,200	1,833	2,300	2,300	2,300	4.55%
Utilities Subtotal:		1,703	2,004	1,868	2,200	2,200	1,833	2,300	2,300	2,300	4.55%
Contractual Services:											
Medical and Dental	55000	3,374	1,179	1,970	3,500	3,500	2,667	3,500	3,500	3,500	0.00%
Vehicle Repairs	55005	1,349	1,638	1,966	2,000	2,000	9,479	2,100	2,100	2,100	5.00%
Data Processing	55013	64,114	26,243	28,819	36,500	36,500	36,500	36,500	36,500	36,500	0.00%
Professional Service	55014	22,726	33,974	1,904	2,500	2,500	1,779	2,500	2,500	2,500	0.00%
Other Contract Serv	55030	0	10,000	0	0	0	0	0	0	0	0.00%
Interpreter	55041	386	70	164	500	500	1,000	600	600	600	20.00%
Contractual Services Subtotal:		91,949	73,104	34,822	45,000	45,000	51,425	45,200	45,200	45,200	0.44%
Insurance Expenses:											
Prop Liab Insurance	76000	99,732	103,716	150,996	183,536	183,536	183,536	194,495	194,495	194,495	5.97%
Insurance Expenses Subtotal:		99,732	103,716	150,996	183,536	183,536	183,536	194,495	194,495	194,495	5.97%
Total Other Operating:											
		594,553	572,144	566,806	799,314	807,224	727,555	827,014	827,014	827,014	3.47%
Expense Total:											
		3,324,741	3,310,906	3,018,374	3,370,857	3,378,767	3,206,562	3,422,435	3,422,435	3,422,435	1.53%
Administrative Services Net/(Levy):											
		5,491,817	5,434,743	1,985,141	1,641,943	1,634,033	1,798,900	1,588,565	1,588,565	1,588,565	-3.25%

SIGNIFICANT CHANGES FROM 2022 ADOPTED - BEHAVIORAL HEALTH SERVICES DIVISION

MISSION STATEMENT

To develop a comprehensive range of services offering continuity of care for persons with substance use disorder and/or mental illness. These services shall focus on prevention, community based treatment and shall strive to enhance the individual's independence and recovery. Services are provided based on individual needs, utilizing the most normalized, cost efficient and least restrictive settings whenever possible.

HIGHLIGHTS

The Behavioral Health Division shows a budget-to-budget levy decrease of \$286,461 or 3.78%. This is largely due to an increase in anticipated revenues of \$929,072, a 12.3% increase. Additional revenue of \$562,000 from the anticipated opioid settlement funds has been budgeted to offset the cost of the Connect program. The MA cost reporting settlement line item and revenue from inpatient reimbursement has been increased based on trends. Labor costs have increased by \$44,523 (0.5%) due to the addition of a Case Manager position for the 24/7 Alcohol program. Fringe benefits costs are decreasing due to a number of divisional staff opting out of full family plan health coverage. The Travel budget has been decreased by \$10,000 (6.1%) due to recent trends and the expectation that virtual meetings and trainings will continue in 2023. Operating expenses increased by \$608,091 (10.5%). The Specialty Inpatient Hospital line item has been increased by \$795,542 (46.8%) due to current expenses and continually rising costs. The increase in Other Contracted Services (\$90,000; 25%) is related to the expectation that the Drop In Center program will continue and inflationary factors. The decrease in the CBRF budget of \$400,000 (21.1%) is because of a lack of placement options and vendors experiencing staffing shortages. A new MA benefit available to vendors accounts for the decrease in the Residential Inpatient AODA line item (\$120,000; 30%). The \$150,000 increase in the Small Equipment line is due to the equipment needed for the 24/7 Alcohol program.

Project positions for an Intake Specialist and a Crisis Co-Responder, who is working in conjunction with the Oshkosh Police Department, are included in this budget. Four positions were reclassified as salaried and one position was eliminated from this budget. A position is being reclassified from Case Manager to Drug Court Coordinator with an increase of one pay grade. A Case Manager position has been added to staff the 24/7 Alcohol program which is being transferred to Human Services from the Sheriff's Department.

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 230 - Behavioral Health											
Revenue											
Intergov Rev:											
Medicaid Title 19	42000	0	0	0	0	0	100,381	0	0	0	0.00%
Other Grantor Agencies	42019	0	0	2,000	0	0	0	0	0	0	0.00%
MA Comprehensive Comm Serv	42102	1,949,837	2,539,281	2,325,414	2,450,000	2,450,000	2,401,269	2,360,958	2,360,958	2,360,958	-3.63%
MA Crisis MH Srvs	42104	410,937	393,275	349,499	445,000	445,000	357,810	445,000	445,000	445,000	0.00%
OPIOID State Targeted Response	42125	167,355	398,334	373,560	425,000	425,000	425,000	350,000	350,000	350,000	-17.65%
Substance Abuse Block Grant Su	42127	0	86,494	0	0	0	253,930	0	0	0	0.00%
Block Grnt AODA	42128	253,212	253,027	253,027	300,000	300,000	300,000	300,000	300,000	300,000	0.00%
Block Grant MI	42130	101,886	165,936	68,961	100,000	100,000	100,000	100,000	100,000	100,000	0.00%
Community Mental Health	42133	834,687	834,687	834,687	834,687	834,687	834,687	834,687	834,687	834,687	0.00%
Non Resident	42134	0	18,687	0	0	0	0	0	0	0	0.00%
Coordinated Services Team Init	42135	60,000	60,000	85,000	60,000	60,000	60,000	60,000	60,000	60,000	0.00%
MA Targeted Case Mgmt	42204	25,894	46,744	54,218	45,000	45,000	46,810	60,000	60,000	60,000	33.33%
MA CSP Funds	42206	321,119	365,760	400,856	300,000	300,000	363,591	350,000	350,000	350,000	16.67%
MA Community Recovery	42207	16,053	9,464	18	0	0	0	0	0	0	0.00%
MA Outpatient	42210	304,325	308,484	337,171	328,000	328,000	564,431	358,000	358,000	358,000	9.15%
MA Inpatient	42212	204,657	188,138	548,047	200,000	200,000	200,000	400,000	400,000	400,000	100.00%
WI Law Foundation Grant- Teen	42215	2,200	1,200	0	0	0	0	2,000	2,000	2,000	100.00%
Wis MA Cost Reporting WIMCR	42226	690,546	708,355	1,140,665	700,000	700,000	700,000	850,000	850,000	850,000	21.43%
Prior Year Intergovt	42230	5,265	250	0	0	0	0	0	0	0	0.00%
OWI Municipality Fee	42236	0	0	0	15,000	15,000	15,000	0	0	0	-100.00%
CoVid Revenue	42999	0	1,562	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		5,347,972	6,379,679	6,773,124	6,202,687	6,202,687	6,722,909	6,470,645	6,470,645	6,470,645	4.32%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 230 - Behavioral Health											
Public Services:											
OWI Assessment Fees	45030	207,510	173,165	203,665	220,000	220,000	349,290	220,000	220,000	220,000	0.00%
Third Party Insurance	45033	714,187	591,969	809,435	603,500	603,500	762,939	650,000	650,000	650,000	7.71%
Client Cost Shares Fees	45035	198,962	174,321	197,013	198,500	198,500	(168,462)	198,500	298,500	298,500	50.38%
State Fee Collections	45037	213,787	151,715	153,165	120,000	120,000	180,462	120,000	120,000	120,000	0.00%
Collection Agency	45066	96,178	114,917	88,830	100,000	100,000	88,830	100,000	100,000	100,000	0.00%
Public Services Subtotal:		1,430,624	1,206,087	1,452,107	1,242,000	1,242,000	1,213,059	1,288,500	1,388,500	1,388,500	11.80%
Total Operating Revenue:		6,778,597	7,585,766	8,225,232	7,444,687	7,444,687	7,935,968	7,759,145	7,859,145	7,859,145	5.57%
Misc Revenues:											
Other Miscellaneous Revenues	48109	9,963	0	45	89,386	89,386	42,000	42,000	42,000	42,000	-53.01%
Misc Revenues Subtotal:		9,963	0	45	89,386	89,386	42,000	42,000	42,000	42,000	-53.01%
Transfers In:											
Other Transfers In	49501	0	0	0	0	0	0	292,000	562,000	562,000	100.00%
Transfers In Subtotal:		0	0	0	0	0	0	292,000	562,000	562,000	100.00%
Total Non-Operating Revenue:		9,963	0	45	89,386	89,386	42,000	334,000	604,000	604,000	575.72%
Revenue Total:		6,788,560	7,585,766	8,225,277	7,534,073	7,534,073	7,977,968	8,093,145	8,463,145	8,463,145	12.33%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 230 - Behavioral Health											
Expense											
Wages:											
Regular Pay	51100	5,748,092	5,893,979	6,017,893	6,593,778	6,593,778	6,104,834	6,673,538	6,731,971	6,731,971	2.10%
Temporary Employees	51101	60,866	34,650	77,585	50,000	50,000	59,158	50,000	50,000	50,000	0.00%
Labor Fringes Match	51102	19,736	(53,792)	(23,960)	0	0	0	0	0	0	0.00%
Overtime	51105	13,246	13,716	10,794	12,000	12,000	23,143	22,000	22,000	22,000	83.33%
Comp Time	51108	0	0	17	0	0	0	0	0	0	0.00%
Wage Turnover Savings	51150	0	0	0	(82,026)	(82,026)	0	(80,453)	(80,453)	(80,453)	-1.92%
Wages Subtotal:		5,841,941	5,888,552	6,082,329	6,573,752	6,573,752	6,187,135	6,665,085	6,723,518	6,723,518	2.28%
Fringes Benefits:											
FICA Medicare	51200	411,512	421,368	432,844	509,163	509,163	449,348	516,029	520,499	520,499	2.23%
Health Insurance	51201	1,156,250	1,188,499	1,206,691	1,472,124	1,472,124	1,272,502	1,337,697	1,360,611	1,360,611	-7.57%
Dental Insurance	51202	66,903	65,118	65,810	77,441	77,441	71,887	74,820	75,907	75,907	-1.98%
Workers Compensation	51203	60,636	33,738	73,597	86,117	86,117	79,271	48,631	49,077	49,077	-43.01%
Unemployment Comp	51204	0	1,271	(955)	0	0	0	0	0	0	0.00%
WI Retirement	51206	363,966	385,013	394,173	419,986	419,986	383,721	448,200	451,998	451,998	7.62%
Fringe Benefits Other	51207	29,501	29,775	31,053	36,924	36,924	33,322	37,368	37,695	37,695	2.09%
Fringe Turnover Savings	51250	0	0	0	(33,976)	(33,976)	0	(33,251)	(33,251)	(33,251)	-2.13%
Fringes Benefits Subtotal:		2,088,768	2,124,783	2,203,213	2,567,779	2,567,779	2,290,051	2,429,494	2,462,536	2,462,536	-4.10%
Total Labor:		7,930,709	8,013,335	8,285,542	9,141,531	9,141,531	8,477,186	9,094,579	9,186,054	9,186,054	0.49%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 230 - Behavioral Health											
Travel:											
Registration Tuition	52001	30,301	17,226	24,734	40,000	40,000	33,211	29,998	29,998	29,998	-25.01%
Automobile Allowance	52002	94,434	36,149	53,161	102,650	102,650	70,853	102,649	102,649	102,649	0.00%
Commercial Travel	52004	343	0	0	2,000	2,000	210	2,000	2,000	2,000	0.00%
Meals	52005	1,669	0	76	1,500	1,500	634	1,500	1,500	1,500	0.00%
Lodging	52006	14,039	0	410	15,000	15,000	9,324	15,000	15,000	15,000	0.00%
Other Travel Exp	52007	688	0	0	1,000	1,000	250	1,000	1,000	1,000	0.00%
Taxable Benefit	52008	867	76	150	2,500	2,500	140	2,500	2,500	2,500	0.00%
Travel Subtotal:		142,341	53,451	78,531	164,650	164,650	114,622	154,647	154,647	154,647	-6.08%
Total Travel:		142,341	53,451	78,531	164,650	164,650	114,622	154,647	154,647	154,647	-6.08%
Office:											
Office Supplies	53000	163	2,811	111	250	250	5,400	250	250	250	0.00%
Print Duplicate	53003	0	0	1,096	0	0	0	0	0	0	0.00%
Computer Software	53006	612	0	4,864	6,000	6,000	5,560	6,000	6,000	6,000	0.00%
Telephone	53008	13,318	6,613	7,620	14,500	14,500	9,682	14,500	14,500	14,500	0.00%
Office Subtotal:		14,093	9,424	13,690	20,750	20,750	20,642	20,750	20,750	20,750	0.00%
Operating:											
Subscriptions	53501	716	675	0	1,000	1,000	500	750	750	750	-25.00%
Membership Dues	53502	19,103	10,440	10,593	15,000	15,000	9,260	15,000	15,000	15,000	0.00%
Consumer Program Expenses	53510	10,062	26,864	21,183	10,350	10,350	35,000	30,001	30,001	30,001	189.86%
Education Training	53513	6,209	0	0	2,000	2,000	565	2,000	2,000	2,000	0.00%
Consumer Transportation	53514	7,797	7,398	9,042	8,000	8,000	12,033	8,000	8,000	8,000	0.00%
Household Supplies	53516	11,494	5,673	6,357	10,000	10,000	11,340	10,000	10,000	10,000	0.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 230 - Behavioral Health											
Food	53520	39,500	18,575	20,462	20,000	20,000	23,280	20,542	20,542	20,542	2.71%
Small Equipment	53522	550	7,498	1,175	3,000	46,343	1,497	3,000	153,000	153,000	5,000.00%
Medical Supplies	53524	16,859	12,436	13,237	16,000	16,000	15,327	16,000	16,000	16,000	0.00%
Building Rental	53550	79,277	14,900	0	0	0	0	0	0	0	0.00%
Operating Licenses Fees	53553	16,330	16,872	16,295	15,000	15,000	9,193	15,000	15,000	15,000	0.00%
Operating Grants	53565	58,400	53,400	75,397	53,400	53,400	53,425	53,400	53,400	53,400	0.00%
Employee Benefit Taxable Other	53578	20	25	58	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	2,029	1,164	9,963	0	0	3,308	0	0	0	0.00%
CoVid Expenditures	53999	0	230	0	0	0	0	0	0	0	0.00%
Food	73520	0	0	0	20,000	20,000	20,000	32,604	32,604	32,604	63.02%
Operating Subtotal:		268,346	176,150	183,761	173,750	217,093	194,728	206,297	356,297	356,297	105.06%
Repairs & Maint:											
Maintenance Buildings	54020	0	3,558	0	0	0	0	0	0	0	0.00%
Maintenance Equipment	54022	0	0	8	0	0	0	0	0	0	0.00%
Repairs & Maint Subtotal:		0	3,558	8	0	0	0	0	0	0	0.00%
Utilities:											
Heat	54700	3,681	1,032	0	0	0	0	0	0	0	0.00%
Power and Light	54701	7,098	1,410	0	0	0	0	0	0	0	0.00%
Water and Sewer	54702	8,117	2,236	0	0	0	0	0	0	0	0.00%
Utilities Subtotal:		18,896	4,679	0	0	0	0	0	0	0	0.00%
Contractual Services:											
Medical and Dental	55000	173,458	49,451	119,580	185,000	185,000	170,000	185,001	185,001	185,001	0.00%
Data Processing	55013	968	379	0	0	0	0	0	0	0	0.00%
Professional Service	55014	187,158	170,712	177,231	195,000	195,000	218,515	195,000	195,000	195,000	0.00%
Collection Services	55015	22,020	25,087	19,099	24,000	24,000	21,319	24,000	24,000	24,000	0.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 230 - Behavioral Health											
Other Contract Serv	55030	339,231	286,543	469,710	360,000	380,950	326,837	450,000	450,000	450,000	25.00%
Interpreter	55041	17,105	15,691	9,986	20,000	20,000	9,723	20,000	20,000	20,000	0.00%
Outpatient Services	55059	67,798	13,453	10,711	55,000	55,000	2,775	55,000	55,000	55,000	0.00%
General Hospital Psychiatric	55060	101,860	141,744	93,212	160,000	160,000	2,073	150,000	150,000	150,000	-6.25%
Residential Inpatient AODA	55061	656,885	323,822	276,809	400,000	400,000	143,895	280,000	280,000	280,000	-30.00%
Specialty Inpatient Hospitals	55062	1,692,902	1,561,834	2,440,860	1,700,000	1,700,000	1,830,009	2,495,542	2,495,542	2,495,542	46.80%
Supported Employment	55063	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	0.00%
Supported Living	55064	129,446	146,080	71,790	130,000	130,000	3,111	130,000	130,000	130,000	0.00%
Comm Based Res Facility	55065	1,909,937	1,350,028	1,237,077	1,900,000	1,900,000	1,096,161	1,500,001	1,500,001	1,500,001	-21.05%
Medical Detoxification	55066	15,473	0	28,156	8,000	8,000	3,000	8,000	8,000	8,000	0.00%
Behavioral Health Unit	55081	342,104	453,535	507,738	450,000	450,000	417,656	520,000	520,000	520,000	15.56%
Contractual Services Subtotal:		5,676,344	4,558,358	5,481,960	5,607,000	5,627,950	4,265,074	6,032,544	6,032,544	6,032,544	7.59%
Insurance Expenses:											
Prop Liab Insurance	56000	0	0	0	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Insurance Expenses Subtotal:		0	0	0	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Total Other Operating:		5,977,679	4,752,169	5,679,420	5,806,500	5,870,793	4,485,444	6,264,591	6,414,591	6,414,591	10.47%
Expense Total:		14,050,728	12,818,955	14,043,492	15,112,681	15,176,974	13,077,252	15,513,817	15,755,292	15,755,292	4.25%
Behavioral Health Net/(Levy):		(7,262,168)	(5,233,189)	(5,818,216)	(7,578,608)	(7,642,901)	(5,099,284)	(7,420,672)	(7,292,147)	(7,292,147)	-3.78%

SIGNIFICANT CHANGES FROM 2022 ADOPTED - LONG TERM SUPPORT DIVISION

MISSION STATEMENT

Long Term Support Division: To develop, promote and provide for supports and services that meet identified outcomes for Winnebago County citizens with long term support needs.

ADRC: The mission of the Aging & Disability Resource Center of Winnebago County is to empower and support seniors, people with disabilities and their families, by providing useful information and finding the help people seek so they may live with dignity and security, and achieve maximum independence and quality of life.

HIGHLIGHTS

The Long Term Support Division shows a budget-to-budget levy decrease of \$437,548 or 12.20%. The revenue budget has increased by \$783,121 or 13.6%. This is due to increased CLTS Waiver funding (\$386,203; 37.6%), increased funding for nutrition programs (\$277,410), and Neighborhood Improvement Grant funding for the Homeless Eviction Loss Prevention (HELP) program (\$292,000). Labor costs are increasing \$400,805 (14.1%) in this division based on figures provided by the HR Department. This includes the addition of 3 HELP project positions which are grant funded, along with the addition of a lead position and an ADRC/APS Specialist position. The Travel budget has decreased \$17,200 (36.6%) due to the continuation of virtual meetings and trainings resulting in decreased staff travel. Operating expenses are decreasing \$38,032 (0.6%) due to a variety of small increases and decreases throughout the expense line items.

Staffing changes include 3 HELP grant funded project positions, one lead Social Work Specialist and an ADRC/APS Specialist.

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 240 - Long Term Support											
Revenue											
Intergov Rev:											
Other Grantor Agencies	42019	0	1,000	0	0	0	0	0	0	0	0.00%
State Pharmact Asst Prg SPAP	42100	9,727	0	0	9,700	9,700	9,727	0	0	0	-100.00%
CLTS - Childrens Waiver	42106	2,983,066	3,320,694	1,334,438	1,027,000	1,027,000	1,507,543	1,413,203	1,413,203	1,413,203	37.60%
Aging Dis Resource Ctr ADRC	42112	1,971,112	1,989,451	2,015,216	2,033,438	2,033,438	2,033,438	2,000,000	2,000,000	2,000,000	-1.64%
Adult Protective Service APS	42114	144,966	144,966	144,966	200,053	200,053	144,966	144,966	144,966	144,966	-27.54%
IIIE Grant	42116	34,541	117,652	130,166	70,000	70,000	123,411	71,143	71,143	71,143	1.63%
Elderly Handicapped 85.21	42118	388,663	435,392	441,016	440,000	440,000	443,404	440,000	440,000	440,000	0.00%
Birth to Three	42122	300,856	344,657	315,457	400,000	400,000	400,000	305,790	305,790	305,790	-23.55%
State Hlth Insur Asst Prg SHIP	42126	4,308	3,829	0	4,000	4,000	3,829	4,000	4,000	4,000	0.00%
Alz Family Caregiver	42152	61,673	64,198	62,017	64,200	64,200	42,376	64,200	64,200	64,200	0.00%
Elder Abuse	42160	28,430	48,861	42,329	48,861	48,861	17,736	48,861	48,861	48,861	0.00%
Children Community Option	42163	634,079	633,350	633,350	633,350	633,350	633,350	633,350	633,350	633,350	0.00%
IIID Grant	42172	11,068	13,144	10,338	11,100	11,100	11,100	11,200	11,200	11,200	0.90%
SS MultiPurpose	42190	134,343	141,946	122,290	134,000	134,000	134,000	136,000	136,000	136,000	1.49%
Nutr Congregate C1	42192	214,675	50,145	0	220,000	220,000	220,000	340,471	340,471	340,471	54.76%
Nutr Home Delv C2	42194	106,043	433,529	677,477	107,000	107,000	107,000	116,939	116,939	116,939	9.29%
Nutr Services Incent Prog	42196	88,332	86,499	83,943	87,000	87,000	87,000	88,000	88,000	88,000	1.15%
State Senior Comm	42198	9,859	9,859	9,859	9,859	9,859	9,859	9,859	9,859	9,859	0.00%
Benefit Specialist	42200	33,438	0	0	0	0	0	0	0	0	0.00%
Transportation Aid	42202	255,527	210,486	240,833	220,000	220,000	240,833	220,000	220,000	220,000	0.00%
MA Targeted Case Mgmt	42204	51,846	53,688	35,905	19,000	19,000	35,998	36,000	36,000	36,000	89.47%
Prior Year Intergovt	42230	331,887	273,105	120,941	0	0	0	0	0	0	0.00%
Med Impv Patient Prv Act MIPPA	42240	9,959	10,227	0	10,000	10,000	9,205	10,000	10,000	10,000	0.00%
CoVid Revenue	42999	0	515	0	0	0	0	146,000	146,000	146,000	100.00%
Intergov Rev Subtotal:		7,808,398	8,387,192	6,420,541	5,748,561	5,748,561	6,214,775	6,239,982	6,239,982	6,239,982	8.55%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 240 - Long Term Support											
Public Services:											
Other Fees	45002	600	550	600	500	500	250	200	200	200	-60.00%
Client Cost Shares Fees	45035	1	(8)	634	0	0	35,806	0	0	0	0.00%
Public Services Subtotal:		601	542	1,234	500	500	36,056	200	200	200	-60.00%
Interfund Revenue:											
Grant Revenue Allocation	62000	(567,058)	0	0	0	0	0	0	0	0	0.00%
Interfund Revenue Subtotal:		(567,058)	0	0	0	0	0	0	0	0	0.00%
Total Operating Revenue:		7,241,941	8,387,734	6,421,775	5,749,061	5,749,061	6,250,831	6,240,182	6,240,182	6,240,182	8.54%
Misc Revenues:											
Other Miscellaneous Revenues	48109	0	16	136	0	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		0	16	136	0	0	0	0	0	0	0.00%
Transfers In:											
Other Transfers In	49501	0	0	0	0	0	0	292,000	292,000	292,000	100.00%
Transfers In Subtotal:		0	0	0	0	0	0	292,000	292,000	292,000	100.00%
Total Non-Operating Revenue:		0	16	136	0	0	0	292,000	292,000	292,000	100.00%
Revenue Total:		7,241,941	8,387,750	6,421,911	5,749,061	5,749,061	6,250,831	6,532,182	6,532,182	6,532,182	13.62%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 240 - Long Term Support											
Expense											
Wages:											
Regular Pay	51100	1,829,061	1,855,193	1,969,726	2,026,425	2,026,425	2,025,023	2,300,002	2,300,002	2,300,002	13.50%
Temporary Employees	51101	0	2,126	0	0	0	2,022	0	0	0	0.00%
Labor Fringes Match	51102	0	0	0	0	0	0	0	0	0	0.00%
Overtime	51105	356	2,229	302	500	500	135	500	500	500	0.00%
Comp Time	51108	0	0	125	0	0	718	0	0	0	0.00%
Wage Turnover Savings	51150	0	0	0	(27,162)	(27,162)	0	(28,616)	(28,616)	(28,616)	5.35%
Wages Subtotal:		1,829,417	1,859,548	1,970,154	1,999,763	1,999,763	2,027,898	2,271,886	2,271,886	2,271,886	13.61%
Fringes Benefits:											
FICA Medicare	51200	132,160	134,074	144,272	155,060	155,060	146,424	175,988	175,988	175,988	13.50%
Health Insurance	51201	461,573	476,858	496,207	511,048	511,048	524,405	599,345	599,345	599,345	17.28%
Dental Insurance	51202	26,799	28,456	28,730	30,002	30,002	29,172	32,133	32,133	32,133	7.10%
Workers Compensation	51203	17,719	10,313	22,236	24,094	24,094	24,084	15,780	15,780	15,780	-34.51%
Unemployment Comp	51204	0	199	(48)	0	0	0	0	0	0	0.00%
WI Retirement	51206	118,435	125,062	131,972	131,749	131,749	128,687	156,433	156,433	156,433	18.74%
Fringe Benefits Other	51207	9,739	10,052	10,188	11,350	11,350	10,639	12,882	12,882	12,882	13.50%
Fringe Turnover Savings	51250	0	0	0	(11,251)	(11,251)	0	(11,827)	(11,827)	(11,827)	5.12%
Fringes Benefits Subtotal:		766,425	785,013	833,557	852,052	852,052	863,411	980,734	980,734	980,734	15.10%
Total Labor:		2,595,842	2,644,560	2,803,711	2,851,815	2,851,815	2,891,309	3,252,620	3,252,620	3,252,620	14.05%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 240 - Long Term Support											
Travel:											
Registration Tuition	52001	2,551	1,405	1,784	3,000	3,000	1,608	3,000	3,000	3,000	0.00%
Automobile Allowance	52002	42,187	11,431	18,725	42,000	42,000	23,819	25,000	25,000	25,000	-40.48%
Meals	52005	273	0	0	400	400	50	200	200	200	-50.00%
Lodging	52006	842	0	82	1,000	1,000	250	1,200	1,200	1,200	20.00%
Other Travel Exp	52007	52	0	0	100	100	25	100	100	100	0.00%
Taxable Benefit	52008	318	63	24	500	500	200	300	300	300	-40.00%
Travel Subtotal:		46,222	12,900	20,614	47,000	47,000	25,952	29,800	29,800	29,800	-36.60%
Total Travel:		46,222	12,900	20,614	47,000	47,000	25,952	29,800	29,800	29,800	-36.60%
Office:											
Office Supplies	53000	169	987	364	1,000	1,000	600	500	500	500	-50.00%
Print Duplicate	53003	38	0	39	50	50	50	100	100	100	100.00%
Telephone	53008	1,502	1,672	1,691	1,700	1,700	1,596	1,700	1,700	1,700	0.00%
Office Subtotal:		1,709	2,659	2,094	2,750	2,750	2,246	2,300	2,300	2,300	-16.36%
Operating:											
Advertising	53500	6,966	2,011	5,364	7,000	7,000	1,839	10,290	10,290	10,290	47.00%
Subscriptions	53501	0	50	50	0	0	50	50	50	50	100.00%
Membership Dues	53502	1,703	1,047	827	1,200	1,200	450	1,200	1,200	1,200	0.00%
Publish Legal Notices	53503	147	262	32	200	200	50	100	100	100	-50.00%
Registration Tuition Other	53509	10	0	0	0	0	0	0	0	0	0.00%
Consumer Program Expenses	53510	56,749	94,308	34,898	80,000	80,000	52,383	30,000	30,000	30,000	-62.50%
Consumer Outreach	53511	173,324	141,302	140,549	155,000	155,000	134,198	112,378	112,378	112,378	-27.50%
Consumer Transportation	53514	37,830	28,340	3,286	400	400	2,748	13,913	13,913	13,913	3,378.25%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 240 - Long Term Support											
Food	53520	191	18	0	200	200	26	0	0	0	-100.00%
Small Equipment	53522	823	0	0	0	0	286	0	0	0	0.00%
Automobile Allowance-Other	53538	6,498	4,469	5,477	7,500	7,500	2,556	6,000	6,000	6,000	-20.00%
Meals Other	53541	75	33	32	100	100	25	100	100	100	0.00%
Lodging Other	53542	82	0	0	100	100	0	0	0	0	-100.00%
Auto Allowance Taxable	53546	20,421	13,885	16,444	22,000	22,000	8,124	18,000	18,000	18,000	-18.18%
Operating Grants	53565	12,752	41,009	40,883	8,750	8,750	18,000	37,308	37,308	37,308	326.38%
Family Care Contribution	53567	1,594,624	1,594,624	1,594,624	1,594,624	1,594,624	1,594,624	1,594,624	1,594,624	1,594,624	0.00%
Other Miscellaneous	53568	0	0	32,585	0	0	0	0	0	0	0.00%
Employee Benefit Taxable Other	53578	8	50	0	0	0	0	0	0	0	0.00%
Maintenance of Effort	53579	0	0	793,725	793,725	793,725	793,725	793,725	793,725	793,725	0.00%
Small Equipment Technology	53580	178	0	0	0	0	0	0	0	0	0.00%
CoVid Expenditures	53999	0	44	2,000	0	0	0	0	0	0	0.00%
Operating Subtotal:		1,912,381	1,921,452	2,670,775	2,670,799	2,670,799	2,609,084	2,617,688	2,617,688	2,617,688	-1.99%
Contractual Services:											
Medical and Dental	55000	66,446	65,409	64,075	67,000	67,000	66,249	65,000	65,000	65,000	-2.99%
Professional Service	55014	76,240	83,535	90,991	60,000	60,000	32,570	91,000	91,000	91,000	51.67%
Community Residential Svcs	55021	87,772	106,498	70,556	50,000	50,000	138,445	45,888	45,888	45,888	-8.22%
Community Treatment	55022	80,475	8,224	257	1,000	1,000	0	0	0	0	-100.00%
Supportive Home Care	55023	500,892	780,013	166,979	120,000	120,000	193,950	224,855	224,855	224,855	87.38%
Work related and Day Services	55024	89,903	875	0	1,000	1,000	0	1,000	1,000	1,000	0.00%
Specialized Transportation	55027	839,046	933,268	957,752	942,866	942,866	1,034,935	963,650	963,650	963,650	2.20%
Other Contract Serv	55030	0	2,419	0	3,000	3,000	12,750	0	0	0	-100.00%
Interpreter	55041	15,498	7,917	5,989	9,000	9,000	5,109	7,000	7,000	7,000	-22.22%
Nutrition Programs	55053	1,263,584	1,254,014	1,269,256	1,285,000	1,285,000	1,226,448	1,280,008	1,280,008	1,280,008	-0.39%
Specialty Inpatient Hospitals	55062	54,880	121,764	127,512	0	0	0	0	0	0	0.00%
Supported Living	55064	2,640,266	2,617,196	530,921	474,217	474,217	370,477	351,211	351,211	351,211	-25.94%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 240 - Long Term Support											
Birth 3 Early Intervention	55067	743,032	765,640	750,279	740,000	740,000	850,000	740,000	740,000	740,000	0.00%
Contracted Case Mgmt	55068	34,998	265,146	0	0	0	0	0	0	0	0.00%
Prior Year Community Treatment	55080	12,971	8,373	5,047	10,000	10,000	0	9,000	9,000	9,000	-10.00%
Contractual Services Subtotal:		6,506,003	7,020,291	4,039,613	3,763,083	3,763,083	3,930,933	3,778,612	3,778,612	3,778,612	0.41%
Total Other Operating:		8,420,094	8,944,402	6,712,482	6,436,632	6,436,632	6,542,263	6,398,600	6,398,600	6,398,600	-0.59%
Expense Total:		11,062,158	11,601,862	9,536,807	9,335,447	9,335,447	9,459,524	9,681,020	9,681,020	9,681,020	3.70%
Long Term Support Net/(Levy):		(3,820,217)	(3,214,112)	(3,114,896)	(3,586,386)	(3,586,386)	(3,208,693)	(3,148,838)	(3,148,838)	(3,148,838)	-12.20%

SIGNIFICANT CHANGES FROM 2022 ADOPTED - ECONOMIC SUPPORT DIVISION

MISSION STATEMENT

To provide services and benefits with compassion to all residents of Winnebago County as part of the East Central Income Maintenance Partnership (ECIMP) as promptly, accurately and as efficiently as possible. ECIMP is comprised of Calumet, Green Lake, Kewaunee, Manitowoc, Marquette, Outagamie, Waupaca, Waushara and Winnebago Counties.

HIGHLIGHTS

The Economic Support Division shows a budget-to-budget levy increase of \$69,262 or 11.30%. Revenue has increased slightly by \$3,000 (0.1%) due to additional State funding for child care. Labor costs have increased \$99,562 (3.2%) per information provided by the HR Department. The labor budget has been decreased by one .60 FTE. The Travel budget is decreased by \$2,300 (31.5%) due to the continuation of virtual meetings / trainings resulting in decreased staff travel. Other operating expenses are decreasing by \$25,000 (8.0%) due to a decrease in community grants. Previously, the Department had granted \$80,000 to Advocap for case management services. This grant is being discontinued in the 2023 budget. Similarly, a \$10,000 grant to Leaven has been discontinued in this budget. A \$65,000 agreement with the Christine Ann Center has been transferred to the Human Services Department from the Sheriff's Department.

A vacant .60 FTE Economic Support Specialist position has been eliminated from the budget. There are no other staffing changes.

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 250 - Economic Support											
Revenue											
Intergov Rev:											
Fraud Investigation	42136	187,322	181,836	150,606	136,053	136,053	132,000	136,053	136,053	136,053	0.00%
Other State Adjustments	42148	400	4,651	21,500	4,000	4,000	19,924	4,000	4,000	4,000	0.00%
Income Maint Admin	42168	2,250,922	2,352,535	2,695,467	2,300,000	2,300,000	2,510,121	2,300,000	2,300,000	2,300,000	0.00%
Low Inc Energy Asst Prg LIEAP	42176	279,433	323,289	155,635	0	0	0	0	0	0	0.00%
Child Care Administration	42188	431,503	387,279	430,240	411,721	411,721	356,307	414,721	414,721	414,721	0.73%
Prior Year Intergovt	42230	679,967	376,376	79,270	0	0	60,039	0	0	0	0.00%
CoVid Revenue	42999	0	17,555	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		3,829,546	3,643,521	3,532,717	2,851,774	2,851,774	3,078,391	2,854,774	2,854,774	2,854,774	0.11%
Intergov Services:											
Incentives	43009	35,648	40,805	48,274	5,000	5,000	22,136	5,000	5,000	5,000	0.00%
Intergov Services Subtotal:		35,648	40,805	48,274	5,000	5,000	22,136	5,000	5,000	5,000	0.00%
Interfund Revenue:											
Grant Revenue Allocation	62000	(668,293)	0	0	0	0	0	0	0	0	0.00%
Interfund Revenue Subtotal:		(668,293)	0	0	0	0	0	0	0	0	0.00%
Total Operating Revenue:		3,196,901	3,684,325	3,580,992	2,856,774	2,856,774	3,100,527	2,859,774	2,859,774	2,859,774	0.11%
Revenue Total:		3,196,901	3,684,325	3,580,992	2,856,774	2,856,774	3,100,527	2,859,774	2,859,774	2,859,774	0.11%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 250 - Economic Support											
Expense											
Wages:											
Regular Pay	51100	1,858,879	1,894,656	1,955,156	2,049,233	2,049,233	2,013,593	2,120,383	2,120,383	2,120,383	3.47%
Temporary Employees	51101	3,160	3,768	5,344	4,000	4,000	0	18,000	18,000	18,000	350.00%
Labor Fringes Match	51102	0	0	0	0	0	0	0	0	0	0.00%
Overtime	51105	50,497	31,961	10,062	50,000	50,000	18,411	50,000	50,000	50,000	0.00%
Wage Turnover Savings	51150	0	0	0	(29,904)	(29,904)	0	(28,520)	(28,520)	(28,520)	-4.63%
Wages Subtotal:		1,912,536	1,930,385	1,970,562	2,073,329	2,073,329	2,032,004	2,159,863	2,159,863	2,159,863	4.17%
Fringes Benefits:											
FICA Medicare	51200	136,550	135,463	139,208	160,895	160,895	142,763	167,414	167,414	167,414	4.05%
Health Insurance	51201	637,277	717,981	736,874	740,440	740,440	793,889	734,746	734,746	734,746	-0.77%
Dental Insurance	51202	36,909	38,730	40,037	40,090	40,090	43,295	40,177	40,177	40,177	0.22%
Workers Compensation	51203	2,870	1,616	3,485	2,650	2,650	2,629	2,770	2,770	2,770	4.53%
Unemployment Comp	51204	0	491	(491)	0	0	0	0	0	0	0.00%
WI Retirement	51206	123,427	128,472	131,107	135,060	135,060	130,442	146,055	146,055	146,055	8.14%
Fringe Benefits Other	51207	9,684	10,120	10,756	11,475	11,475	12,095	11,876	11,876	11,876	3.49%
Fringe Turnover Savings	51250	0	0	0	(12,387)	(12,387)	0	(11,787)	(11,787)	(11,787)	-4.84%
Fringes Benefits Subtotal:		946,717	1,032,873	1,060,976	1,078,223	1,078,223	1,125,113	1,091,251	1,091,251	1,091,251	1.21%
Total Labor:		2,859,253	2,963,259	3,031,537	3,151,552	3,151,552	3,157,117	3,251,114	3,251,114	3,251,114	3.16%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 250 - Economic Support											
Travel:											
Registration Tuition	52001	1,696	150	95	1,000	1,000	300	1,000	1,000	1,000	0.00%
Automobile Allowance	52002	8,205	975	278	5,000	5,000	170	3,000	3,000	3,000	-40.00%
Meals	52005	61	0	0	200	200	20	200	200	200	0.00%
Lodging	52006	256	0	0	500	500	150	500	500	500	0.00%
Other Travel Exp	52007	68	0	0	100	100	20	100	100	100	0.00%
Taxable Benefit	52008	434	13	0	500	500	150	200	200	200	-60.00%
Travel Subtotal:		10,720	1,138	373	7,300	7,300	810	5,000	5,000	5,000	-31.51%
Total Travel:		10,720	1,138	373	7,300	7,300	810	5,000	5,000	5,000	-31.51%
Operating:											
Consumer Program Expenses	53510	0	0	9,140	0	0	28,486	0	0	0	0.00%
Food	53520	0	0	0	300	300	50	300	300	300	0.00%
Operating Grants	53565	10,000	20,000	29,200	52,000	52,000	52,000	52,000	117,000	117,000	125.00%
COVID Mortgage Assistance	53950	0	7,670	0	0	0	0	0	0	0	0.00%
Operating Subtotal:		10,000	27,670	38,340	52,300	52,300	80,536	52,300	117,300	117,300	124.28%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 250 - Economic Support											
Contractual Services:											
Medical and Dental	55000	76,106	52,587	50,000	53,000	53,000	53,000	53,000	53,000	53,000	0.00%
Data Processing	55013	413	1,914	404	400	400	400	400	400	400	0.00%
Professional Service	55014	0	0	0	10,000	10,000	10,000	0	0	0	-100.00%
Other Contract Serv	55030	107,167	85,013	75,545	85,000	85,000	61,686	85,000	85,000	85,000	0.00%
Child Care	55036	2,528	0	0	0	0	0	0	0	0	0.00%
Interpreter	55041	21,673	22,181	22,069	30,000	30,000	30,000	30,000	30,000	30,000	0.00%
Contracted Case Mgmt	55068	86,800	83,600	83,200	80,000	80,000	84,276	0	0	0	-100.00%
Emergency Energy Services	55079	274,861	319,350	153,035	0	0	0	0	0	0	0.00%
Contractual Services Subtotal:		569,548	564,646	384,253	258,400	258,400	239,362	168,400	168,400	168,400	-34.83%
Total Other Operating:		579,548	592,316	422,593	310,700	310,700	319,898	220,700	285,700	285,700	-8.05%
Expense Total:		3,449,521	3,556,712	3,454,502	3,469,552	3,469,552	3,477,825	3,476,814	3,541,814	3,541,814	2.08%
Economic Support Net/(Levy):		(252,620)	127,613	126,489	(612,778)	(612,778)	(377,298)	(617,040)	(682,040)	(682,040)	11.30%

SIGNIFICANT CHANGES FROM 2022 ADOPTED - CHILD WELFARE DIVISION

MISSION STATEMENT

Through active partnering and respectful, trauma sensitive interactions, Child Welfare empowers families to utilize their strengths and overcome barriers to achieve enhanced safety, well-being, resiliency, and self-sufficiency. Child Welfare works together with families to heal and grow through the development of positive, effective skills and healthy interpersonal connections and to provide safe and supportive care for their children.

HIGHLIGHTS

The Child Welfare Division shows a budget-to-budget levy increase of \$537,844 (6.63%). Revenues are expected to remain relatively flat with a \$42,919 (0.6%) decrease budgeted. Labor costs are increased by \$839,329 (11.8%). This is primarily due to the Shelter Care program being brought in-house; it had previously been contracted out. This means that there will be a staffing increase reflected in the budget of: 1.0 FTE Program Supervisor, 1.0 Social Worker, 5.4 FTE Shelter Care Specialists, and 3.0 FTE Care Advocate Specialists. There is a decrease in the Shelter Care line item as an offset to this increase. The Travel budget is decreased by \$5,700 (2.7%) due to the continuation of virtual meetings / trainings resulting in decreased staff travel. Operating expenses are decreased by \$338,704 (4.5%). The Shelter Care line item is decreased by \$574,105 (75.5%). Funds are left in this budget to complete the transition away from a contracted program. The Juvenile Correctional Institute budget has been increased by \$92,212 (76.8%) to cover the cost of an anticipated 6 month placement in 2023. The current daily rate for this placement is \$1,178. A \$100,000 increase has been budgeted for Group Homes as these contracted costs continue to rise with inflationary impacts.

An additional 10.4 FTEs are being added for the Shelter Care program. There are no other staffing changes in this division.

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 260 - Child Welfare											
Revenue											
Intergov Rev:											
MA Crisis MH Svcs	42104	26,410	19,889	26,486	34,500	34,500	5,988	34,500	34,500	34,500	0.00%
BCA State	42108	0	0	3,272,220	3,290,621	3,290,621	3,259,603	3,315,621	3,315,621	3,315,621	0.76%
State-County Match	42110	0	0	262,163	186,433	186,433	261,588	193,514	193,514	193,514	3.80%
Subsidized Guardianship	42151	0	0	0	0	0	95,000	0	0	0	0.00%
Act 260 Foster Parent	42153	10,261	0	0	0	0	0	0	0	0	0.00%
Youth Aids	42154	1,716,050	1,611,182	1,550,551	1,800,000	1,800,000	1,483,511	1,700,000	1,700,000	1,700,000	-5.56%
Youth Aids AODA	42156	23,780	23,780	23,780	30,000	30,000	23,779	30,000	30,000	30,000	0.00%
Sex Trafficking	42159	1,983	73,347	107,641	100,000	100,000	75,000	100,000	100,000	100,000	0.00%
Safe & Stable Families	42164	57,103	42,597	77,626	57,000	57,000	57,103	57,000	57,000	57,000	0.00%
Kinship Care Grant	42166	508,387	477,377	435,929	525,000	525,000	435,929	525,000	525,000	525,000	0.00%
Community Intervention	42174	103,919	80,207	102,857	125,000	125,000	125,000	125,000	125,000	125,000	0.00%
Regional Foster Care Training	42220	974	391	2,152	3,160	3,160	(3,160)	3,160	3,160	3,160	0.00%
Prior Year Intergovt	42230	19,684	111,518	155,375	0	0	0	0	0	0	0.00%
TPR Adoption Federal	42234	12,874	3,194	2,347	34,200	34,200	5,000	34,200	34,200	34,200	0.00%
Post Reunification Program	42242	43,067	0	0	0	0	0	0	0	0	0.00%
Targeted Safety Support Funds	42247	0	165,616	174,925	225,000	225,000	55,440	250,000	250,000	250,000	11.11%
In Home Safety Services	42248	78,026	0	0	0	0	0	0	0	0	0.00%
CoVid Revenue	42999	0	79,319	7,605	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		2,602,520	2,688,417	6,201,656	6,410,914	6,410,914	5,879,781	6,367,995	6,367,995	6,367,995	-0.67%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 260 - Child Welfare											
Public Services:											
Client Cost Shares Fees	45035	122,205	110,928	103,197	150,000	150,000	216,582	150,000	150,000	150,000	0.00%
Child Support	45041	143,346	239,598	204,265	175,000	175,000	175,000	175,000	175,000	175,000	0.00%
Child Welfare Reimbursement	45062	1,050	1,289	4,692	1,500	1,500	5,000	1,500	1,500	1,500	0.00%
Collection Agency	45066	35,931	48,012	35,945	60,000	60,000	63,534	60,000	60,000	60,000	0.00%
Public Services Subtotal:		302,532	399,827	348,099	386,500	386,500	460,116	386,500	386,500	386,500	0.00%
Total Operating Revenue:		2,905,052	3,088,243	6,549,754	6,797,414	6,797,414	6,339,897	6,754,495	6,754,495	6,754,495	-0.63%
Misc Revenues:											
Other Miscellaneous Revenues	48109	16	0	657	0	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		16	0	657	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		16	0	657	0	0	0	0	0	0	0.00%
Revenue Total:		2,905,068	3,088,243	6,550,411	6,797,414	6,797,414	6,339,897	6,754,495	6,754,495	6,754,495	-0.63%
Expense											
Wages:											
Regular Pay	51100	4,214,306	4,369,415	4,823,931	5,002,697	5,002,697	4,695,743	5,511,301	5,511,301	5,511,301	10.17%
Temporary Employees	51101	36,196	6,566	3,168	38,000	38,000	5,500	38,000	38,000	38,000	0.00%
Labor Fringes Match	51102	(11,284)	65,396	23,960	0	0	0	0	0	0	0.00%
Overtime	51105	28,562	10,919	29,410	40,000	40,000	11,825	40,000	40,000	40,000	0.00%
Comp Time	51108	11,291	14,842	13,635	0	0	19,695	0	0	0	0.00%
Wage Turnover Savings	51150	0	0	0	(67,528)	(67,528)	0	(69,727)	(69,727)	(69,727)	3.26%
Payroll Sundry Account	51190	337	0	0	0	0	0	0	0	0	0.00%
Wages Subtotal:		4,279,409	4,467,139	4,894,104	5,013,169	5,013,169	4,732,763	5,519,574	5,519,574	5,519,574	10.10%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 260 - Child Welfare											
Fringes Benefits:											
FICA Medicare	51200	309,883	317,900	353,531	388,677	388,677	343,270	427,583	427,583	427,583	10.01%
Health Insurance	51201	1,020,450	1,062,624	1,150,006	1,250,527	1,250,527	1,208,771	1,506,139	1,506,139	1,506,139	20.44%
Dental Insurance	51202	54,005	52,047	56,337	61,660	61,660	59,241	73,030	73,030	73,030	18.44%
Workers Compensation	51203	42,335	25,775	57,098	64,696	64,696	59,077	40,078	40,078	40,078	-38.05%
Unemployment Comp	51204	0	242	(242)	0	0	0	0	0	0	0.00%
WI Retirement	51206	276,749	295,130	325,485	326,602	326,602	303,199	376,259	376,259	376,259	15.20%
Fringe Benefits Other	51207	20,647	20,803	23,349	28,018	28,018	24,352	30,862	30,862	30,862	10.15%
Fringe Turnover Savings	51250	0	0	0	(27,971)	(27,971)	0	(28,818)	(28,818)	(28,818)	3.03%
Fringes Benefits Subtotal:		1,724,068	1,774,521	1,965,564	2,092,209	2,092,209	1,997,910	2,425,133	2,425,133	2,425,133	15.91%
Total Labor:		6,003,477	6,241,660	6,859,668	7,105,378	7,105,378	6,730,673	7,944,707	7,944,707	7,944,707	11.81%
Travel:											
Registration Tuition	52001	11,511	10,520	10,620	20,000	20,000	6,468	15,000	15,000	15,000	-25.00%
Automobile Allowance	52002	173,192	107,696	116,099	175,000	175,000	146,263	175,000	175,000	175,000	0.00%
Commercial Travel	52004	0	0	0	0	0	2,500	2,000	2,000	2,000	100.00%
Meals	52005	1,811	66	329	1,000	1,000	252	800	800	800	-20.00%
Lodging	52006	10,633	1,030	1,144	10,000	10,000	1,146	8,000	8,000	8,000	-20.00%
Other Travel Exp	52007	155	34	211	200	200	0	200	200	200	0.00%
Taxable Benefit	52008	2,315	538	548	2,500	2,500	276	2,000	2,000	2,000	-20.00%
Travel Subtotal:		199,617	119,882	128,952	208,700	208,700	156,905	203,000	203,000	203,000	-2.73%
Total Travel:		199,617	119,882	128,952	208,700	208,700	156,905	203,000	203,000	203,000	-2.73%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 260 - Child Welfare											
Office:											
Office Supplies	53000	60	(488)	0	0	0	0	1,200	1,200	1,200	100.00%
Print Duplicate	53003	8	0	0	0	0	0	0	0	0	0.00%
Telephone	53008	0	1,254	0	0	0	625	1,800	1,800	1,800	100.00%
Telephone Supplies	53009	0	16	0	0	0	0	0	0	0	0.00%
Office Subtotal:		68	781	0	0	0	625	3,000	3,000	3,000	100.00%
Operating:											
Advertising	53500	0	351	363	1,500	1,500	500	1,500	1,500	1,500	0.00%
Subscriptions	53501	275	0	275	0	0	0	0	0	0	0.00%
Membership Dues	53502	9,368	7,728	10,628	8,000	8,000	3,000	8,000	8,000	8,000	0.00%
Publish Legal Notices	53503	42	2,639	729	1,250	1,250	718	2,500	2,500	2,500	100.00%
Emergency Rent Assistance	53508	120,712	90,069	48,863	125,000	125,000	75,054	100,000	100,000	100,000	-20.00%
Registration Tuition Other	53509	2,399	976	951	7,900	7,900	105	7,900	7,900	7,900	0.00%
Consumer Program Expenses	53510	268,704	163,798	147,432	300,000	300,000	267,252	300,000	300,000	300,000	0.00%
Education Training	53513	0	0	3,336	0	0	2,310	0	0	0	0.00%
Consumer Transportation	53514	111,872	69,533	50,632	120,000	120,000	75,231	110,000	110,000	110,000	-8.33%
Food	53520	896	31	(110)	1,000	1,000	3,500	16,000	16,000	16,000	1,500.00%
Medical Supplies	53524	0	0	3	0	0	0	0	0	0	0.00%
Automobile Allowance-Other	53538	37	0	0	0	0	0	0	0	0	0.00%
Building Rental	53550	36,252	36,252	36,252	40,000	40,000	40,000	40,000	40,000	40,000	0.00%
Equipment Rental	53551	30,460	33,510	27,331	30,000	30,000	16,749	30,000	30,000	30,000	0.00%
Operating Licenses Fees	53553	0	0	51	0	0	0	0	0	0	0.00%
Employee Benefit Taxable Other	53578	612	0	0	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	503	0	0	0	0	12,275	0	0	0	0.00%
CoVid Expenditures	53999	0	14,743	0	0	0	0	0	0	0	0.00%
Legal Fees	73041	1,654	1,113	803	1,500	1,500	200	1,500	1,500	1,500	0.00%
Operating Subtotal:		583,787	420,743	327,538	636,150	636,150	496,894	617,400	617,400	617,400	-2.95%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 260 - Child Welfare											
Repairs & Maint:											
Maintenance Buildings	54020	0	0	0	0	0	2,642	25,000	25,000	25,000	100.00%
Repairs & Maint Subtotal:		0	0	0	0	0	2,642	25,000	25,000	25,000	100.00%
Utilities:											
Heat	54700	0	0	0	0	0	2,196	5,000	5,000	5,000	100.00%
Power and Light	54701	0	0	0	0	0	750	1,500	1,500	1,500	100.00%
Water and Sewer	54702	0	0	0	0	0	1,494	3,000	3,000	3,000	100.00%
Refuse Collection	54703	0	0	0	0	0	7,788	6,500	6,500	6,500	100.00%
Utilities Subtotal:		0	0	0	0	0	12,228	16,000	16,000	16,000	100.00%
Contractual Services:											
Medical and Dental	55000	54,903	21,915	29,511	50,000	50,000	27,144	40,000	40,000	40,000	-20.00%
Professional Service	55014	85,150	123,887	150,389	100,000	100,000	120,409	100,000	100,000	100,000	0.00%
Collection Services	55015	7,367	9,542	6,917	12,000	12,000	15,248	12,000	12,000	12,000	0.00%
Supervised Family Visitation	55025	213,882	271,475	351,940	455,000	455,000	361,483	464,100	464,100	464,100	2.00%
Respite Care	55032	103,598	67,302	97,910	105,000	105,000	34,920	100,000	100,000	100,000	-4.76%
Receiving Home Bed Hold	55033	19,080	11,184	11,580	25,000	25,000	15,084	20,000	20,000	20,000	-20.00%
Foster Care Recog Retention	55035	2,816	2,959	3,814	5,000	5,000	5,000	3,500	3,500	3,500	-30.00%
Child Care	55036	97,876	22,470	48,615	95,000	95,000	39,348	80,000	80,000	80,000	-15.79%
Mentoring	55039	386,568	344,177	396,511	400,000	400,000	380,563	408,000	408,000	408,000	2.00%
Counseling Consumer/Family	55040	25,377	12,288	18,696	25,000	25,000	25,000	5,000	5,000	5,000	-80.00%
Interpreter	55041	19,910	39,588	40,365	25,000	25,000	29,397	30,000	30,000	30,000	20.00%
Child Foster Care	55045	1,324,931	1,272,589	1,147,220	1,300,000	1,300,000	1,289,040	1,300,000	1,300,000	1,300,000	0.00%
Group Homes	55046	517,342	571,998	617,839	600,000	600,000	759,084	700,000	700,000	700,000	16.67%
Child Residential Care Centers	55047	351,655	251,031	481,479	735,000	735,000	371,818	735,000	735,000	735,000	0.00%
Kinship Care	55052	469,450	435,326	391,922	525,000	525,000	471,480	525,000	525,000	525,000	0.00%
Adoption Assessments	55057	2,160	360	1,800	0	0	0	0	0	0	0.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 260 - Child Welfare											
Truancy Intervention Preventio	55058	67,175	68,350	69,034	71,111	71,111	71,111	73,000	73,000	73,000	2.66%
Secure Juvenile Detention	55070	308,435	313,347	221,850	240,000	240,000	183,625	290,000	290,000	290,000	20.83%
Family Training Skills	55071	647,685	552,368	651,959	650,000	650,000	526,263	650,000	650,000	650,000	0.00%
Youth Wrap Around Services	55072	524,433	550,313	599,596	600,000	600,000	571,859	600,000	600,000	600,000	0.00%
Alternative School	55073	59,363	50,865	50,865	50,865	50,865	50,865	50,865	50,865	50,865	0.00%
Juvenile Shelter Care	55075	622,380	599,679	678,406	760,000	760,000	205,851	185,895	185,895	185,895	-75.54%
Juvenile Restitution	55076	408	0	0	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Juvenile Correctional Institut	55078	0	0	0	120,000	120,000	224,532	212,212	212,212	212,212	76.84%
Medical and Dental	75000	403	62	0	300	300	0	750	750	750	150.00%
Building Rental	75042	0	10,200	10,500	10,200	10,200	10,200	10,200	10,200	10,200	0.00%
Contractual Services Subtotal:		5,912,346	5,603,277	6,078,717	6,960,476	6,960,476	5,790,324	6,596,522	6,596,522	6,596,522	-5.23%
Total Other Operating:		6,496,200	6,024,801	6,406,255	7,596,626	7,596,626	6,302,713	7,257,922	7,257,922	7,257,922	-4.46%
Expense Total:		12,699,295	12,386,343	13,394,875	14,910,704	14,910,704	13,190,291	15,405,629	15,405,629	15,405,629	3.32%
Child Welfare Net/(Levy):		(9,794,227)	(9,298,100)	(6,844,464)	(8,113,290)	(8,113,290)	(6,850,394)	(8,651,134)	(8,651,134)	(8,651,134)	6.63%

PARK VIEW HEALTH CENTER (PVHC)

Park View Fund: 530
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Linzi Gazga Parish
LOCATION: Winnebago County Park View Health Center
725 Butler Avenue
Oshkosh, WI 54901-8149

TELEPHONE: (920) 237-6900

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

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

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

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

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

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

ADMINISTRATION: Administration provides safe keeping of resident's 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 (PVHC)

**Park View Fund: 530
2023 BUDGET NARRATIVE**

DEPARTMENT HEAD: Linzi Gazga Parish
LOCATION: Winnebago County Park View Health Center
725 Butler Avenue
Oshkosh, WI 54901-8149

TELEPHONE: (920) 237-6900

2022 ACCOMPLISHMENTS:

- 1. Transitioned Park Side 2 from a Locked Neighborhood to a Secured Unit.**
- 2. Replaced dining room flooring on all neighborhoods.**
- 3. Completed construction for Ancillary Building on PVHC grounds which will include classroom/meeting room, garage, and additional storage space.**
- 4. Maintained emergency response operations for continued COVID-19 pandemic.**
- 5. Submitted the Application for the Permanent CNA Training Program Onsite.**
- 6. Added the Grill and Arbor to the Weber Memorial Garden Space.**
- 7. Transition of Park Side 1 to Neighborhood-Based Meal Service.**

2023 GOALS & OBJECTIVES:

- 1. Continued Transition of additional neighborhoods to all neighborhood-based meal service to phase out re-therm carts.**
- 2. Complete the Application for a Feeding Assistant Program.**
- 3. Upgrade audio/visual system in PVHC Great Room to continue to accommodate new forms of activity involvement for residents.**
- 4. Complete upgrade of the R-Care resident call light and emergency system.**
- 5. Complete installation of the New Kitchen Dishwasher.**

PARK VIEW HEALTH CENTER (PVHC)

2023 BUDGET NARRATIVE HIGHLIGHTS

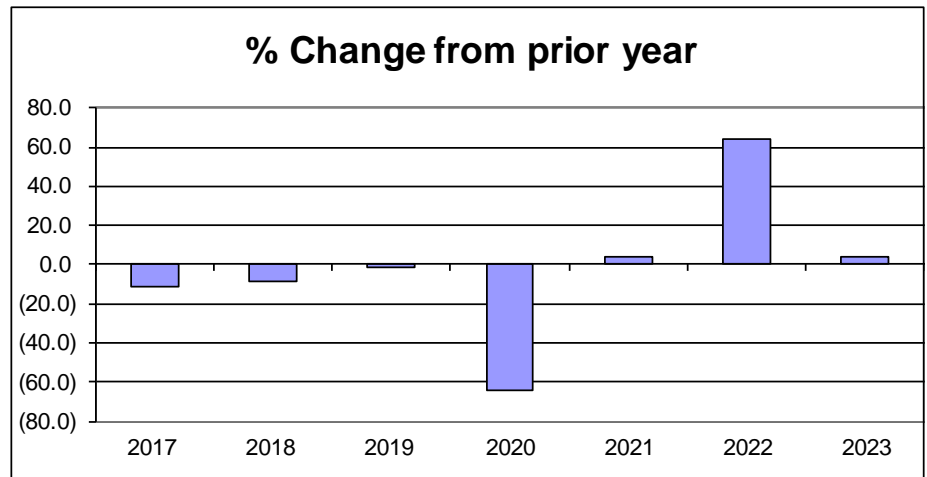
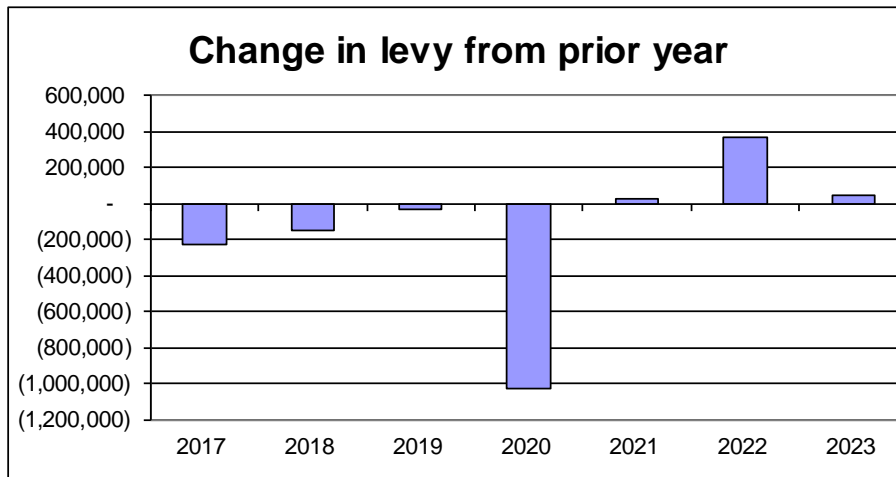
DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section. After the 2022 budget was adopted, six (6) full-time C.N.A. positions were removed and six (6) full-time Hospitality Aide positions were added to the Table of Organization of Classified Positions.

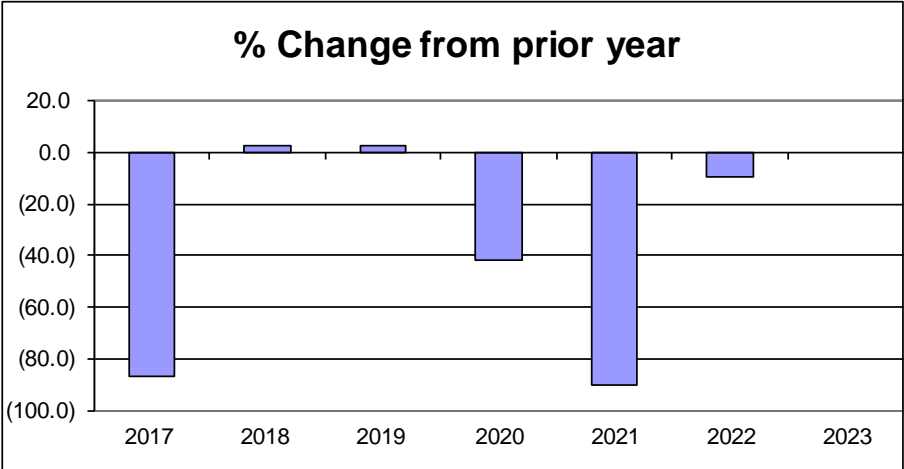
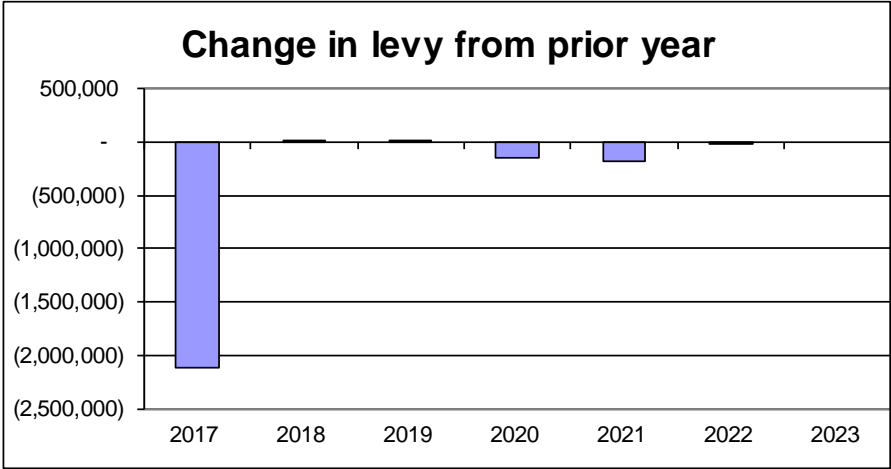
COUNTY LEVY:

The net operating tax levy for Park View for 2022 is \$1,003,482 an increase of \$42,816 or 4.46% over 2021. In 2023 we are applying \$1,980,759 of Park View Fund Balance to reduce the levy. During 2022 we applied \$3,250,000 to reduce the levy. There will be no debt service levy for Park View for 2023. A schedule of significant changes follows.

Levy for operations:



Levy for debt:



SIGNIFICANT CHANGES FROM 2022 ADOPTED - Park View Health Center (PVHC)

Impact on the Operating Budget (Excludes Debt Service and Depreciation)

Account	Amount	Description
Significant changes from 2022		
Tax Levy 2022	\$ 960,666	
Revenue Changes - impact on levy:		
Medicaid Title 19	(527,208)	Increase due to higher projected medicaid rates.
WI Health Services	(43,800)	Increase due to higher projected family care rates.
Medicare Title 18	(36,500)	Increase due to higher projected medicare rates.
Med Adv Rm Brd	(146,000)	Increase due to higher projected medicare advantage rates.
Private Pay Fees	(272,557)	Increase due to \$30 increase in private pay rates.
Food Service	5,475	Decrease due to lower number of meals prepared for Winnebago Crisis Center.
Expense Changes - impact on levy:		
Regular Pay	580,274	Increase due to increase in CNA pay and a 4% merit increase.
Temporary Employees	23,300	Increase to more closely reflect historical average.
Overtime	54,804	Increase is due to the planned needed overtime pay needed due to the trouble hiring enough nurses.
Wage Turnover Savings	(1,000,000)	This account was created to show the savings in the fund for staff turnover. When one employee leaves employment, the replacement employee starts at a lower rate of pay and there are period of time when the positions are vacant. For 2023, the amount budgeted for turnover savings used will be \$1,500,000, which is \$1,000,000 more than 2022 budget. This amount is based on the trend in actuals in their wages account.
FICA Medicare	50,044	Increase is a reflection of the higher cost of wages (regular pay, temporary employees, and overtime) noted above.
Health Insurance	306,646	Increase based on vacancies filled and the coverage staff elect to enroll.
Dental Insurance	12,453	Increase based on vacancies filled and the coverage staff elect to enroll.
Workers Compensation	(51,312)	Decrease due to rates decreasing.
WI Retirement	88,804	Increase due to change in wages (regular pay, temporary employees, and overtime) and the rates increasing from 6.5% to 6.8%.
Fringe Turnover Savings	(250,000)	This account was created to show the savings in the fund for staff turnover. When one employee leaves employment, the replacement employee starts at a lower rate of pay and there are period of time when the positions are vacant. For 2023, the amount budgeted for turnover savings used will be \$750,000, which is \$250,000 more than 2022 budget. This amount is based on the trend in actuals in their fringes account. Vacant positions are budgeted with family health insurance coverage and some new employees waive health insurance, go with employee only or employee plus one which is a lower amount than what they are budgeted at for health insurance premium costs.

SIGNIFICANT CHANGES FROM 2022 ADOPTED - Park View Health Center (PVHC)

Impact on the Operating Budget (Excludes Debt Service and Depreciation)

Account	Amount	Description
Capital - Equipment	(100,400)	Decrease based on no capital equipment needs in 2023. In 2022, Park View Health Center budgeted to purchase a new dishwasher for \$100,400.
Computer Licensing Charge	(5,808)	Decrease based on actual charges projected from Information based on equipment inventory.
Household Supplies	(5,000)	Decrease is due to more accurately budgeting at a lower census.
Food	(20,000)	Decrease due to more accurately reflect projected census.
Small Equipment	37,450	Increase due to the cost of new nurse call phones and a system upgrade.
Equipment Rental	15,600	Increase increased rental cost due to more individuals that have more critical care that needs specialty rental equipment.
Small Equipment Technology	28,225	Increase for the cost a new great room media upgrade of \$33,200.
Power and Light	10,000	Increase due to higher projected utility rates.
Professional Service	(37,650)	Decrease due to paying less for contracted nursing staff because of increases in wage rate so that we can hire more staff.
Building Repairs	41,257	Increase based on greater building repair needs, which includes the EIFS caulking repairs estimated at \$42,816.
Data Processing	5,500	Increase in the cost of the food service software licensing fee of \$5,500.
Park View Fund Balance Applied	1,269,241	For 2023 budget, Park View Health Center will apply \$1,980,759 of their fund balance to reduce the overall County levy. In 2022, \$3,250,000 of fund balance was applied.
Other small changes:	9,978	This is a combination of small increases and decreases to revenue and expense accounts.
2023 Levy (Excluding Debt & Depreciation)	\$ 1,003,482	

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

Financial Summary
Park View Health Center (PVHC)

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	6,515,084	12,515,587	15,042,246	15,042,246	16,055,999
Labor	6,393,726	13,041,812	15,455,827	15,455,827	15,271,445
Travel	11,628	14,320	13,900	13,900	20,771
Capital	119,706	222,982	100,400	258,160	-
Other Operating	<u>1,822,278</u>	<u>3,697,780</u>	<u>4,325,652</u>	<u>4,369,605</u>	<u>4,395,248</u>
Total Expenditures	8,347,338	16,976,894	19,895,779	20,097,492	19,687,464
Levy Before Adjustments	1,832,254	4,461,307	4,853,533		3,631,465
<u>Adjustments</u>					
Back out depreciation			(642,867)		(647,224)
Decrease fund balance			<u>(3,250,000)</u>		<u>(1,980,759)</u>
Net Levy After Adjustments			960,666		1,003,482

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 530 - Park View Health Center (PVHC)											
Revenue											
Intergov Rev:											
Medicaid Title 19	42000	5,395,133	5,028,395	4,745,568	5,598,983	5,598,983	5,182,574	6,126,191	6,126,191	6,126,191	9.42%
WI Dept of Administration	42002	0	100,678	1,356	0	0	0	0	0	0	0.00%
WI Health Services	42007	736,337	737,973	577,927	459,900	459,900	668,602	503,700	503,700	503,700	9.52%
US Health and Human Services	42014	0	988,013	123,310	0	0	0	0	0	0	0.00%
Other Grantor Agencies	42019	0	590	0	0	0	24,000	0	0	0	0.00%
Medicare Title 18	45031	868,428	992,685	1,084,735	1,042,500	1,042,500	548,906	1,079,000	1,079,000	1,079,000	3.50%
Med Adv Rm Brd	45032	1,649,153	1,406,641	1,511,378	1,449,250	1,449,250	668,263	1,595,250	1,595,250	1,595,250	10.07%
Intergov Rev Subtotal:		8,649,051	9,254,975	8,044,274	8,550,633	8,550,633	7,092,345	9,304,141	9,304,141	9,304,141	8.81%
Public Services:											
Identification Cards	45025	0	0	0	0	0	12	0	0	0	0.00%
Donations	45034	27,696	64,251	84,391	40,000	40,000	40,000	40,000	40,000	40,000	0.00%
Medical Asst Fees	45045	432	0	0	0	0	0	0	0	0	0.00%
Private Pay Fees	45046	4,574,982	4,316,629	3,968,496	4,332,808	4,332,808	3,221,755	4,605,365	4,605,365	4,605,365	6.29%
Dietary Fees	45047	4,100	378	0	2,500	2,500	0	2,500	2,500	2,500	0.00%
Public Services Subtotal:		4,607,211	4,381,258	4,052,887	4,375,308	4,375,308	3,261,767	4,647,865	4,647,865	4,647,865	6.23%
Interfund Revenue:											
Food Service	65082	0	0	1,759	25,550	25,550	9,000	20,075	20,075	20,075	-21.43%
Interfund Revenue Subtotal:		0	0	1,759	25,550	25,550	9,000	20,075	20,075	20,075	-21.43%
Total Operating Revenue:		13,256,262	13,636,233	12,098,919	12,951,491	12,951,491	10,363,112	13,972,081	13,972,081	13,972,081	7.88%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 530 - Park View Health Center (PVHC)											
Misc Revenues:											
Non Operating Grant Revenues	48102	2,901,245	2,640,641	2,920,333	1,925,755	1,925,755	2,152,399	1,918,918	1,918,918	1,918,918	-0.36%
Other Miscellaneous Revenues	48109	21,171	31,617	106,524	165,000	165,000	76	165,000	165,000	165,000	0.00%
Misc Revenues Subtotal:		2,922,416	2,672,258	3,026,857	2,090,755	2,090,755	2,152,475	2,083,918	2,083,918	2,083,918	-0.33%
Transfers In:											
Other Transfers In	49501	0	0	19,000	0	0	0	0	0	0	0.00%
Transfers In Subtotal:		0	0	19,000	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		2,922,416	2,672,258	3,045,857	2,090,755	2,090,755	2,152,475	2,083,918	2,083,918	2,083,918	-0.33%
Revenue Total:		16,178,678	16,308,492	15,144,776	15,042,246	15,042,246	12,515,587	16,055,999	16,055,999	16,055,999	6.74%
Expense											
Wages:											
Regular Pay	51100	8,896,882	9,255,555	8,940,250	10,474,724	10,474,724	8,370,733	11,051,026	11,054,998	11,054,998	5.54%
Temporary Employees	51101	338,812	291,979	328,576	241,900	241,900	286,775	265,200	265,200	265,200	9.63%
Overtime	51105	846,177	796,514	690,921	687,000	687,000	694,819	741,500	741,804	741,804	7.98%
Wage Turnover Savings	51150	0	0	0	(500,000)	(500,000)	0	(1,500,000)	(1,500,000)	(1,500,000)	200.00%
Payroll Sundry Account	51190	1,322	0	0	0	0	0	0	0	0	0.00%
Wages Subtotal:		10,083,192	10,344,048	9,959,747	10,903,624	10,903,624	9,352,327	10,557,726	10,562,002	10,562,002	-3.13%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 530 - Park View Health Center (PVHC)											
Fringes Benefits:											
FICA Medicare	51200	736,910	753,614	726,489	872,370	872,370	680,557	922,414	922,414	922,414	5.74%
Health Insurance	51201	2,030,967	2,197,678	2,290,120	3,129,771	3,129,771	2,162,784	3,436,417	3,436,417	3,436,417	9.80%
Dental Insurance	51202	120,608	121,826	119,077	157,114	157,114	113,698	169,567	169,567	169,567	7.93%
Workers Compensation	51203	104,481	57,012	118,822	139,118	139,118	118,534	87,776	87,806	87,806	-36.88%
Unemployment Comp	51204	3,437	12,727	(8,086)	0	0	0	0	0	0	0.00%
Compensated Absences Expense	51205	163,169	(18,818)	(155,306)	0	0	0	0	0	0	0.00%
WI Retirement	51206	614,285	650,858	625,703	696,678	696,678	570,157	785,212	785,482	785,482	12.75%
Fringe Benefits Other	51207	41,889	43,450	43,387	57,152	57,152	43,755	57,735	57,757	57,757	1.06%
GASB OPEB Adjustment	51214	(71,938)	82,327	(77,983)	0	0	0	0	0	0	0.00%
GASB WRS Life Adjustment	51215	43,632	34,195	71,561	0	0	0	0	0	0	0.00%
GASB WRS 68 Adjustment	51216	809,148	59,908	(952,826)	0	0	0	0	0	0	0.00%
Fringe Turnover Savings	51250	0	0	0	(500,000)	(500,000)	0	(750,000)	(750,000)	(750,000)	50.00%
Fringes Benefits Subtotal:		4,596,588	3,994,778	2,800,958	4,552,203	4,552,203	3,689,485	4,709,121	4,709,443	4,709,443	3.45%
Total Labor:		14,679,781	14,338,825	12,760,705	15,455,827	15,455,827	13,041,812	15,266,847	15,271,445	15,271,445	-1.19%
Travel:											
Registration Tuition	52001	8,507	3,868	7,033	11,500	11,500	11,500	11,500	13,755	13,755	19.61%
Automobile Allowance	52002	509	176	0	500	500	720	500	1,786	1,786	257.20%
Meals	52005	49	13	16	250	250	200	250	150	150	-40.00%
Lodging	52006	1,220	230	89	1,400	1,400	1,850	1,400	5,080	5,080	262.86%
Other Travel Exp	52007	12	20	0	50	50	50	50	0	0	-100.00%
Taxable Benefit	52008	235	11	34	200	200	0	200	0	0	-100.00%
Travel Subtotal:		10,532	4,317	7,172	13,900	13,900	14,320	13,900	20,771	20,771	49.43%
Total Travel:		10,532	4,317	7,172	13,900	13,900	14,320	13,900	20,771	20,771	49.43%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 530 - Park View Health Center (PVHC)											
Capital Outlay:											
Improvements	58002	2,193	39,750	800	0	157,760	122,582	0	0	0	0.00%
Equipment	58004	38,948	136,939	188,977	100,400	100,400	100,400	0	0	0	-100.00%
Capital Outlay Subtotal:		41,141	176,688	189,777	100,400	258,160	222,982	0	0	0	-100.00%
Total Capital:		41,141	176,688	189,777	100,400	258,160	222,982	0	0	0	-100.00%
Office:											
Office Supplies	53000	11,092	11,254	10,648	13,000	13,000	10,000	12,000	12,000	12,000	-7.69%
Printing Supplies	53002	5,680	6,519	4,443	6,000	6,000	5,206	6,000	6,000	6,000	0.00%
Print Duplicate	53003	758	1,467	894	1,400	1,400	1,000	1,400	1,400	1,400	0.00%
Postage and Box Rent	53004	3,109	3,527	3,994	3,900	3,900	4,761	4,000	4,000	4,000	2.56%
Computer Supplies	53005	93	334	342	350	350	350	350	350	350	0.00%
Computer Software	53006	458	1,621	4,777	1,100	1,100	1,000	1,100	1,100	1,100	0.00%
Telephone	53008	20,747	33,417	27,428	28,000	28,000	30,328	30,000	30,000	30,000	7.14%
Print Duplicate	73003	32,284	34,601	34,195	36,000	36,000	30,000	35,000	35,000	35,000	-2.78%
Computer Licensing Charge	73006	0	0	0	38,351	38,351	38,351	32,543	32,543	32,543	-15.14%
Office Subtotal:		74,221	92,740	86,721	128,101	128,101	120,996	122,393	122,393	122,393	-4.46%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 530 - Park View Health Center (PVHC)											
Operating:											
Subscriptions	53501	1,164	458	448	700	700	700	500	500	500	-28.57%
Membership Dues	53502	29,356	20,511	25,775	28,000	28,000	30,241	26,850	26,850	26,850	-4.11%
Education Training	53513	17,364	17,798	17,165	16,650	16,650	19,500	18,000	18,000	18,000	8.11%
Agricultural Supplies	53515	2,414	3,515	1,669	2,500	2,500	4,320	2,500	2,500	2,500	0.00%
Household Supplies	53516	109,349	121,254	101,346	122,600	122,600	74,248	117,600	117,600	117,600	-4.08%
Linen	53519	12,700	3,857	3,296	6,500	6,500	6,000	6,500	6,500	6,500	0.00%
Food	53520	450,169	438,799	412,442	440,000	440,000	377,245	420,000	420,000	420,000	-4.55%
Dishes and Utensils	53521	2,461	1,530	2,642	3,000	3,000	5,527	3,000	3,000	3,000	0.00%
Small Equipment	53522	50,870	87,323	79,514	111,925	140,325	136,666	102,475	149,375	149,375	33.46%
Shop Supplies	53523	4,072	3,618	2,160	3,500	3,500	1,458	3,500	3,500	3,500	0.00%
Medical Supplies	53524	474,469	457,356	381,764	453,500	453,500	177,835	453,500	453,500	453,500	0.00%
Medical Oxygen	53525	15,925	16,155	13,263	18,100	18,100	9,633	18,100	18,100	18,100	0.00%
Incontinent Supplies	53526	8,010	2,346	5,580	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Incontinent Products	53527	51,856	50,581	52,213	56,000	56,000	52,500	56,000	56,000	56,000	0.00%
Recreation Supplies	53529	1,635	1,268	2,531	2,400	2,400	3,698	2,500	2,500	2,500	4.17%
Other Operating Supplies	53533	2,198	3,235	4,710	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
Donated Goods Services	53534	20,400	37,543	61,019	40,000	40,000	40,000	40,000	40,000	40,000	0.00%
Motor Fuel	53548	510	584	793	900	900	900	900	900	900	0.00%
Equipment Rental	53551	27,668	11,807	44,887	16,900	16,900	27,286	32,500	32,500	32,500	92.31%
Operating Licenses Fees	53553	66	787	88	650	650	1,640	650	650	650	0.00%
Bad Debts Expense	53561	(2,152)	(1,048)	297	0	0	0	0	0	0	0.00%
Property Taxes	53562	342,720	342,720	342,720	342,720	342,720	342,720	342,720	342,720	342,720	0.00%
Other Miscellaneous	53568	6,392	6,439	5,518	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Small Equipment Technology	53580	2,544	17,709	9,934	12,375	12,375	12,375	7,400	40,600	40,600	228.08%
Legal Settlement	53700	0	20	0	0	0	0	0	0	0	0.00%
Motor Fuel	73548	4,662	2,942	5,094	4,400	4,400	4,479	4,500	4,500	4,500	2.27%
Operating Subtotal:		1,636,822	1,649,103	1,576,870	1,696,320	1,724,720	1,341,971	1,672,695	1,752,795	1,752,795	3.33%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 530 - Park View Health Center (PVHC)											
Repairs & Maint:											
Calcium Chloride	54003	71	150	48	250	250	300	250	250	250	0.00%
Small Hardware	54008	1,007	418	504	700	700	266	700	700	700	0.00%
Lumber and Plywood	54009	1,136	107	647	200	200	359	200	200	200	0.00%
Other Elect Products	54012	5,166	3,679	3,882	5,000	5,000	4,500	5,000	5,000	5,000	0.00%
Other Plumbing Prod.	54014	6,847	2,606	3,993	4,500	4,500	5,908	4,500	4,500	4,500	0.00%
Other Building Materials	54015	2,403	1,209	5,349	2,000	2,000	500	2,000	2,000	2,000	0.00%
Lubricants	54016	1,009	(87)	14	175	175	100	175	175	175	0.00%
Machine Equip Parts	54017	35,679	57,185	39,300	44,000	44,000	40,000	44,000	44,000	44,000	0.00%
Tires Batteries	54018	3,569	11,178	11,553	9,000	9,000	8,500	9,000	9,000	9,000	0.00%
Maintenance Buildings	54020	0	0	0	0	0	181	0	0	0	0.00%
Painting Supplies	54025	1,936	1,684	1,923	2,600	2,600	3,132	2,600	2,600	2,600	0.00%
Consumable Tools	54026	18	166	183	200	200	486	200	200	200	0.00%
Sign Parts Supplies	54027	258	0	0	200	200	299	200	200	200	0.00%
Other Maint Supplies	54028	4,758	4,836	2,886	5,200	5,200	3,500	5,200	5,200	5,200	0.00%
Equipment Repairs	54029	35,961	37,279	38,726	52,000	52,000	52,550	52,000	52,000	52,000	0.00%
Maintenance Vehicles	74023	1,390	2,362	3,829	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Technology Repair and Maintain	74029	6,303	5,841	5,808	6,468	6,468	6,468	6,270	6,270	6,270	-3.06%
Repairs & Maint Subtotal:		107,510	128,613	118,645	134,493	134,493	129,049	134,295	134,295	134,295	-0.15%
Utilities:											
Heat	54700	70,388	55,527	73,047	75,000	75,000	74,000	75,000	75,000	75,000	0.00%
Power and Light	54701	190,688	191,614	197,343	210,000	210,000	210,000	220,000	220,000	220,000	4.76%
Water and Sewer	54702	77,490	71,545	66,688	82,000	82,000	78,110	82,000	82,000	82,000	0.00%
Refuse Collection	54703	13,161	14,036	12,902	17,000	17,000	15,000	17,000	17,000	17,000	0.00%
Utilities Subtotal:		351,728	332,721	349,980	384,000	384,000	377,110	394,000	394,000	394,000	2.60%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 530 - Park View Health Center (PVHC)											
Contractual Services:											
Medical and Dental	55000	31,311	27,977	24,731	23,000	23,000	23,000	22,000	22,000	22,000	-4.35%
Pest Extermination	55002	975	900	1,550	1,600	1,600	1,380	1,600	1,600	1,600	0.00%
Vehicle Repairs	55005	0	0	54	100	100	0	100	100	100	0.00%
Building Repairs	55008	55,541	45,802	35,763	54,500	70,053	68,500	52,941	95,757	95,757	75.70%
Transcription Services	55009	2,388	1,880	1,559	2,000	2,000	1,900	2,000	2,000	2,000	0.00%
Accounting Auditing	55012	1,800	1,800	1,800	1,900	1,900	1,900	1,900	1,900	1,900	0.00%
Data Processing	55013	37,552	42,314	46,255	49,500	49,500	49,500	55,000	55,000	55,000	11.11%
Professional Service	55014	1,156,593	986,331	1,148,558	1,094,600	1,094,600	826,936	1,044,600	1,056,950	1,056,950	-3.44%
Medical and Dental	75000	354	177	0	0	0	0	0	0	0	0.00%
Snow Removal	75003	27,474	10,843	13,155	20,000	20,000	20,000	20,000	20,000	20,000	0.00%
Contractual Services Subtotal:		1,313,988	1,118,024	1,273,425	1,247,200	1,262,753	993,116	1,200,141	1,255,307	1,255,307	0.65%
Insurance Expenses:											
Prop Liab Insurance	76000	49,152	51,120	72,540	92,671	92,671	92,671	89,234	89,234	89,234	-3.71%
Insurance Expenses Subtotal:		49,152	51,120	72,540	92,671	92,671	92,671	89,234	89,234	89,234	-3.71%
Deprec & Amort:											
Depreciation Expense	56503	592,418	599,132	624,409	642,867	642,867	642,867	647,224	647,224	647,224	0.68%
Deprec & Amort Subtotal:		592,418	599,132	624,409	642,867	642,867	642,867	647,224	647,224	647,224	0.68%
Total Other Operating:		4,125,838	3,971,452	4,102,590	4,325,652	4,369,605	3,697,780	4,259,982	4,395,248	4,395,248	1.61%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 530 - Park View Health Center (PVHC)											
Debt Payments:											
Debt Principal Payments	57000	329,073	192,775	36,852	0	0	0	0	0	0	0.00%
Debt Interest Payments	57001	6,670	1,790	180	0	0	0	0	0	0	0.00%
Debt Payments Subtotal:		335,743	194,566	37,033	0	0	0	0	0	0	0.00%
Transfers Out:											
Other Transfers Out	59501	0	749,000	600,000	0	0	0	0	0	0	0.00%
Transfers Out Subtotal:		0	749,000	600,000	0	0	0	0	0	0	0.00%
Other Financing Uses:											
Loss on Disposition of Assets	59508	0	0	86	0	0	0	0	0	0	0.00%
Other Financing Uses Subtotal:		0	0	86	0	0	0	0	0	0	0.00%
Total Non-Operating Expense:		335,743	943,566	637,118	0	0	0	0	0	0	0.00%
Expense Total:		19,193,035	19,434,849	17,697,364	19,895,779	20,097,492	16,976,894	19,540,729	19,687,464	19,687,464	-1.05%
PVHC Net/(Levy) prior to adjustments:		(3,014,357)	(3,126,357)	(2,552,588)	(4,853,533)	(5,055,246)	(4,461,307)	(3,484,730)	(3,631,465)	(3,631,465)	-25.18%
Back out depreciation		592,418	599,132	624,409	642,867	642,867	642,867	647,224	647,224	647,224	0.68%
Fund balance applied (Note 1)		1,700,000	3,000,000	2,950,000	3,250,000	3,250,000	3,250,000	1,876,840	1,980,759	1,980,759	-39.05%
PVHC Net/(Levy) after adjustments:		(721,939)	472,775	1,021,822	(960,666)	(1,162,379)	(568,440)	(960,666)	(1,003,482)	(1,003,482)	4.46%

Note 1: fund balance applied is a use of fund balance to reduce the levy for this operation.

**PARK VIEW HEALTH CENTER (PVHC)
PROGRAM BUDGETS**

NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2023 ADOPTED	2022 ADOPTED	2021 ADOPTED	2023 OVER 2022	2022 OVER 2021
Nursing	53540	11,069,271	6,115	-	1,545,700	12,621,086	16,035,924	(3,414,838)	(2,035,699)	(2,456,231)	67.75	(17.12)
Activities	53541	772,999	1,700	-	4,900	779,599	-	779,599	750,830	718,888	3.83	4.44
Social Services	53542	551,839	3,711	-	-	555,550	-	555,550	560,615	534,974	(0.90)	4.79
Food & Nutrition	53544	1,169,482	1,435	-	510,900	1,681,817	20,075	1,661,742	1,671,982	1,612,464	(0.61)	3.69
Maintenance	53545	-	-	-	632,682	632,682	-	632,682	599,788	601,601	5.48	(0.30)
Housekeeping	53546	727,962	100	-	115,675	843,737	-	843,737	809,915	755,598	4.18	7.19
Laundry	53547	-	-	-	200,000	200,000	-	200,000	215,000	210,000	(6.98)	2.38
Administration	53548	979,892	7,710	-	738,167	1,725,769	-	1,725,769	1,537,835	1,471,113	12.22	4.54
Unclassified	53559	-	-	-	647,224	647,224	-	647,224	743,267	711,500	(12.92)	4.46
Debt Revenue		-	-	-	-	-		-	-	(19,000)	0.00	(100.00)
Debt Principal		-	-	-	-	-	-	-	-	37,000	0.00	(100.00)
Debt Interest		-	-	-	-	-	-	-	-	1,000	0.00	(100.00)
Grand Totals		<u>15,271,445</u>	<u>20,771</u>	<u>-</u>	<u>4,395,248</u>	<u>19,687,464</u>	<u>16,055,999</u>	<u>3,631,465</u>	<u>4,853,533</u>	<u>4,178,907</u>	<u>(25.18)</u>	<u>16.14</u>
Back out depreciation								(647,224)	(642,867)	(616,000)	0.68	4.36
Back out debt								-	-	(19,000)	0.00	(100.00)
Decrease fund balance								(1,980,759)	(3,250,000)	(2,950,000)	(39.05)	10.17
Tax levy								<u>1,003,482</u>	<u>960,666</u>	<u>593,907</u>	<u>4.46</u>	<u>61.75</u>

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
EDUCATION, CULTURE, & RECREATION				
UWO - Fox Cities Campus	\$ 158,992	\$ 307,616	\$ -	\$ 148,624
University Extension	46,126	749,548	-	703,422
Parks	325,173	1,823,468	(130,000)	1,368,295
Boat Launch	110,000	108,532	1,468	-
	<u>\$ 640,291</u>	<u>\$ 2,989,164</u>	<u>\$ (128,532)</u>	<u>\$ 2,220,341</u>

UWO-FOX CITIES CAMPUS

**General Fund – Department: 062
2023 BUDGET NARRATIVE**

DEPARTMENT HEAD: Martin Rudd
LOCATION: UWO-Fox Cities Campus
1478 Midway Road
Menasha, WI 54952

TELEPHONE: (920) 832-2610

MISSION STATEMENT:

The University of Wisconsin Oshkosh (UWO)-Fox Cities Campus 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. UWO-Fox Cities Campus serves our community through civic engagement by providing access to information, knowledge and cultural enrichment opportunities. The University of Oshkosh-Fox Cities Campus 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 Oshkosh – Fox Cities Campus. 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 \$7 million for the 2021-2022 fiscal year. The campus web site is <https://uwosh.edu/fox>

The UWO-Fox Cities Campus 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, Mechanical Engineering, Electrical Engineering, and Engineering Technology, in addition to the pursuit of new partnerships of educational credentials.
- (f) To expect scholarly activity including research, scholarship and creative endeavor, that supports its programs at the associate degree level.
- (g) To serve the citizens in the UWO-Fox Cities Campus 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 the University of Wisconsin Oshkosh and other UW institutions.

- (h) **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.**
- (i) **To serve the special needs of minority, disadvantaged, disabled and nontraditional students, especially those in immediate service areas.**
- (j) **To provide opportunities for cultural enrichment.**
- (k) **To make available, as a service to business, industry and the general public, the unique professional expertise of the faculty and staff.**

UWO-FOX CITIES CAMPUS

**General Fund – Department: 062
2023 BUDGET NARRATIVE**

DEPARTMENT HEAD: Martin Rudd
LOCATION: UWO-Fox Cities Campus
1478 Midway Road
Menasha, WI 54952

TELEPHONE: (920) 832-2610

2022 ACCOMPLISHMENTS:

1. Successfully launched first season of “Wisconsin Competitive Sport League” with a return to men’s basketball and women’s volleyball (team development) between “UW System Branch Campuses”
2. UWO Fox Cities was designated by the Arbor Day Foundation as having achieved Tree Campus USA status (for 2021, and celebrated 10 years in a row) 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.
3. Division of Online and Continuing Education from UWO Fox Cities offered their first overseas community education trip (Portugal) in a return to programming as part of UWO.
4. Returned to in person graduation ceremonies in Dec and May, recognizing more than 150 Associate of Arts and Science degree recipients.
5. Started food service meal plan for international students who are on campus for the majority of the year.
6. Celebrated 10th Anniversary Season of UWO Fox Cities Theatre at the Communication Arts Center with large stage performances of student and community original shows.
7. Successfully launched fully online Associate of Arts and Science degree in cooperation with Division of Online and Continuing Education, allowing students to access additional curriculum and meet their needs.
8. Launched a full year of programming at The Intersection, our space for inclusive community and a supportive environment for students from historically excluded and/or structurally marginalized groups.

2023 GOALS & OBJECTIVES:

1. With a view to continued newly normalized operations while keeping a close eye on the emergence of COVID related variants, we will:
 - Continue to expand community facing offerings of the Barlow Planetarium (with a newly hired Program Manager) and celebrate the 20th Anniversary of the Weis Earth Science Museum with an open house and new exhibits celebrating its status as the Official Mineralogical Museum of Wisconsin.
 - Finalize and implement UWO’s Strategic Plan to embrace its goals and measured outcomes through priorities of student success, organizational identity, workplace culture and institutional innovation and success.
2. Child Care Center Addition. Complete construction of Children’s Center Addition and hold formal opening.

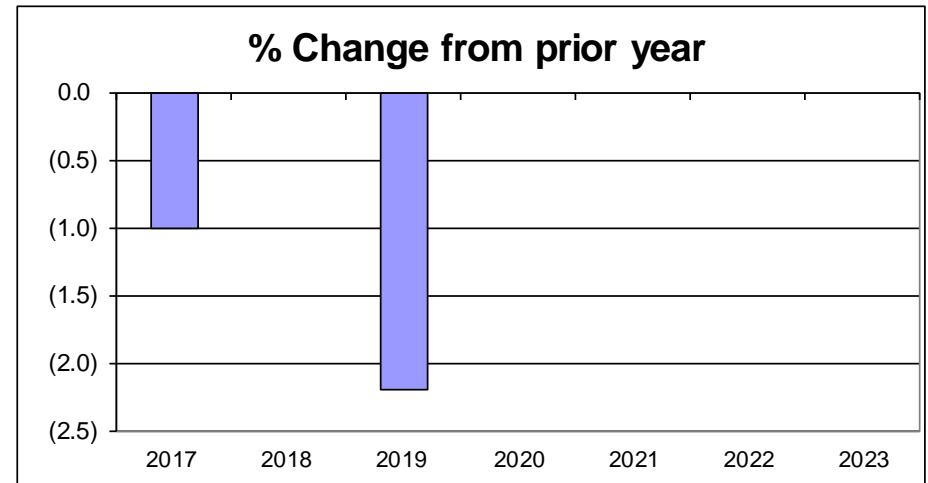
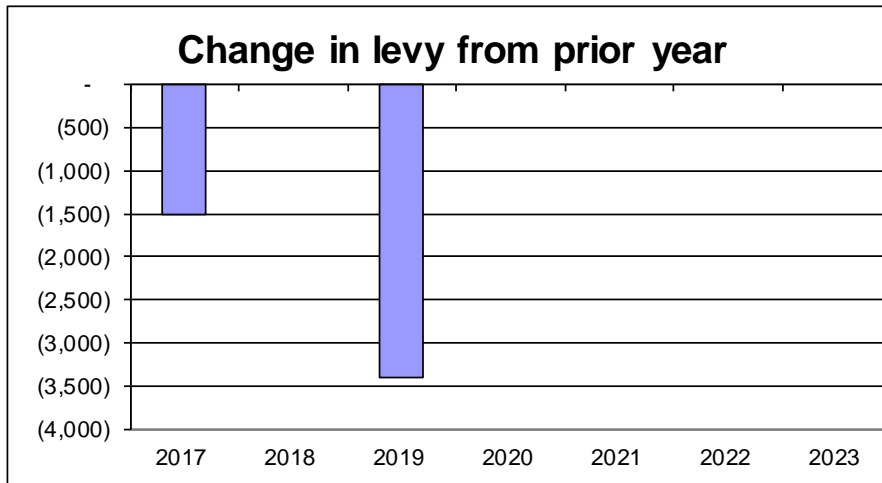
- 3. Academic Programming: Introduce new programming at the certificate level embedded within the associate of arts and science degree including Community Health, Sustainability, Spanish.**
- 4. Food Service and Student Development Space. Complete design and engineering of this project to meet the current and future needs of the campus leading to counties' approvals of the final construction of updated and enlarged food service and commons to enable meal plan service for all students and employees, offer club / meeting rooms, flexible student event areas.**

UWO-FOX CITIES CAMPUS

2023 BUDGET NARRATIVE HIGHLIGHTS

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

COUNTY LEVY: The tax levy for 2023 is \$148,624, no change from 2022. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2022 ADOPTED - UWO-Fox Cities Campus

Account	Amount	Description
Significant changes from 2022		
Tax Levy 2022	\$ 148,624	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Maintenance Grounds	10,247	Increase to move the budget from the interfund account below. Their maintenance grounds work is not completed by a County department.
Repair Maintenance Supplies	(441)	Decrease based on staying within the levy target and the increase required in the Prop Liab Insurance account below.
Maintenance Grounds - Interfund	(10,247)	Decrease to move the budget from the interfund account into the Maintenance Grounds account above. The maintenance grounds work is not completed by a County department, unless it is parking lot repairs done by the Highway Department.
Prop Liab Insurance	441	Increase based on interfund charges charged by the Property & Liability Insurance Fund.
Other small changes	-	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2023	\$ 148,624	

Financial Summary UWO-Fox Cities Campus

Items	2022 7-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	64,747	163,840	158,992	158,992	158,992
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	9,416	-	-	9,416	-
Other Expenditures	99,342	307,896	307,616	311,096	307,616
Total Expenditures	108,758	307,896	307,616	320,512	307,616
Levy			148,624		148,624

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 062 - UWO-Fox Cities Campus											
Revenue											
Misc Revenues:											
Other Miscellaneous Revenues	48109	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184	0.00%
Cost Sharing Allocations	48110	157,646	116,760	176,758	153,808	153,808	158,656	153,808	153,808	153,808	0.00%
Misc Revenues Subtotal:		162,830	121,944	181,942	158,992	158,992	163,840	158,992	158,992	158,992	0.00%
Total Non-Operating Revenue:											
Revenue Total:		162,830	121,944	181,942	158,992	158,992	163,840	158,992	158,992	158,992	0.00%
Expense											
Capital Outlay:											
Improvements	58002	36,273	66,673	27,041	0	9,416	9,416	0	0	0	0.00%
Capital Outlay Subtotal:		36,273	66,673	27,041	0	9,416	9,416	0	0	0	0.00%
Total Capital:		36,273	66,673	27,041	0	9,416	9,416	0	0	0	0.00%
Office:											
Computer Supplies	53005	72	0	0	0	0	0	0	0	0	0.00%
Office Subtotal:		72	0	0	0	0	0	0	0	0	0.00%
Operating:											
Agricultural Supplies	53515	516	0	0	2,200	2,200	500	2,200	2,200	2,200	0.00%
Small Equipment	53522	1,717	32	4,885	4,000	4,000	2,500	4,000	4,000	4,000	0.00%
Equipment Rental	53551	1,156	0	0	0	0	0	0	0	0	0.00%
Operating Subtotal:		3,389	32	4,885	6,200	6,200	3,000	6,200	6,200	6,200	0.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 062 - UWO-Fox Cities Campus											
Repairs & Maint:											
Maintenance Buildings	54020	9,590	5,089	8,825	4,000	4,000	4,000	4,000	4,000	4,000	0.00%
Maintenance Grounds	54021	0	0	0	0	0	10,247	10,247	10,247	10,247	100.00%
Repair Maintenance Supplies	54024	52,616	58,082	49,052	55,291	58,771	58,771	54,850	54,850	54,850	-0.80%
Maintenance Grounds	74021	3,420	0	7,329	10,247	10,247	0	0	0	0	-100.00%
Repairs & Maint Subtotal:		65,626	63,171	65,206	69,538	73,018	73,018	69,097	69,097	69,097	-0.63%
Contractual Services:											
Pest Extermination	55002	2,321	1,214	1,364	3,200	3,200	3,200	3,200	3,200	3,200	0.00%
Snow Removal	55003	62,490	36,134	60,186	60,000	60,000	60,000	60,000	60,000	60,000	0.00%
Grounds Maintenance	55007	23,692	1,093	10,994	0	0	0	0	0	0	0.00%
Building Repairs	55008	103,717	46,783	96,202	130,068	130,068	130,068	130,068	130,068	130,068	0.00%
Professional Service	55014	0	0	56,280	0	0	0	0	0	0	0.00%
Contractual Services Subtotal:		192,220	85,224	225,027	193,268	193,268	193,268	193,268	193,268	193,268	0.00%
Insurance Expenses:											
Prop Liab Insurance	76000	17,712	18,420	31,356	38,610	38,610	38,610	39,051	39,051	39,051	1.14%
Insurance Expenses Subtotal:		17,712	18,420	31,356	38,610	38,610	38,610	39,051	39,051	39,051	1.14%
Total Other Operating:		279,018	166,847	326,474	307,616	311,096	307,896	307,616	307,616	307,616	0.00%
Expense Total:		315,291	233,520	353,515	307,616	320,512	317,312	307,616	307,616	307,616	0.00%
UWO-Fox Cities Campus Net/(Levy):		(152,461)	(111,576)	(171,573)	(148,624)	(161,520)	(153,472)	(148,624)	(148,624)	(148,624)	0.00%

UW - EXTENSION

General Fund – Department: 064
2023 BUDGET NARRATIVE

DEPARTMENT HEAD/

AREA EXTENSION DIRECTOR:

LOCATION:

Chris Viau

Winnebago County UW-Extension

James P. Coughlin Center

625 E. County Road Y, Suite 600

Oshkosh, WI 54901-9774

TELEPHONE: (920) 232-1973

MISSION STATEMENT:

Extension Winnebago County provides residents with access to university resources, engaging lifelong learners wherever they live and work. Educational programs support the community, organizations, youth, families, and agriculture and meet local needs by utilizing input from residents and community leaders throughout Winnebago County.

PROGRAM DESCRIPTIONS:

AGRICULTURE, NATURAL RESOURCES, and COMMUNITY DEVELOPMENT PROGRAMS:

Agriculture: Programs provide farm operators, rural landowners, and youth with the latest information to empower them to improve crop and animal production practices, buildings and facilities, water quality, and marketing.

Horticulture: Programs provide best practices and technical assistance to home gardeners and green industry professionals improving economic and environmental sustainability for individuals, families, communities, and businesses. The Master Gardener Program educates, empowers, and supports volunteers to use university research-based information to extend the Wisconsin Idea, making a positive difference in lives and communities.

Community and Organizational Development: Programs provide educational programming to assist leaders, communities, and organizations in realizing their fullest potential. We work with communities to build the vitality that enhances their quality of life and enriches the lives of their residents. We educate in leadership development, organizational development, food systems, community economic development, local government education, and much more. In short, the Community Development Institute plants and cultivates the seeds for thriving communities and organizations.

YOUTH, FAMILY, and HEALTH PROGRAMS:

4-H Positive Youth Development: Programs develop confident, capable, and caring youth with the life skills to thrive in today's world and succeed in their boldest dreams for tomorrow. By incorporating four essential elements of positive youth development (belonging, mastery, independence, and generosity) into all of its programming, youth ages 5-19 can learn important life skills like leadership, teamwork, critical thinking, and communication to help prepare them for successful futures. 4-H programming includes community clubs, camps, and educational travel experiences, delivered by youth and adult volunteers who are trained and supported by Extension staff.

Human Development and Family Relationships: Programs provide education promoting family strengths and help communities become supportive environments for family life. Programs respond to issues identified by county needs assessments to help families and individuals make decisions about relationships, parenting, financial management, food safety, and housing. An additional emphasis is placed upon health during the lifespan, including programs in mental, physical, and social-emotional health, resilience skill building, and financial management. Our programs focus on leveraging community resources and strengthening community/family partnerships. Programs and collaborative efforts with agencies focus on building community capacity to deal with family issues and concerns.

Health and Well-Being: The Wisconsin FoodWise program seeks to empower Wisconsin residents with limited incomes to make healthy choices to achieve healthy lives and reduce health disparities. Additionally, programming is focused upon stress management, holistic wellness, and suicide prevention.

UW - EXTENSION

General Fund – Department: 064
2023 BUDGET NARRATIVE

DEPT HEAD/

AREA EXTENSION DIRECTOR:

Chris Viau

TELEPHONE: (920) 232-1973

LOCATION:

Winnebago County UW-Extension
James P. Coughlin Center
625 E. County Road Y, Suite 600
Oshkosh, WI 54901-9774

2022 ACCOMPLISHMENTS:

(HORT=Horticulture, AG=Agriculture, HDR=Human Development and Relationships, CD=Community Development, 4-HY=4-H Youth, FW=FoodWise)

1. HDR: Expanded Rent Smart programming to reach Justice Involved Families.
2. HDR: Offered new "Triple P" Positive Parenting Program, Mental Health First Aid, 8 Dimensions of Wellness, and Compassion Resilience.
3. CD: Continued to expand access to entrepreneurs of color by partnering with community organizations and the ColorBold Business Association to maintain and grow their presence.
4. CD: Launched a community garden map for Outagamie and Winnebago counties including community garden locations and information in the greater Fox Valley-Oshkosh area, which is available to the public.
5. 4-HY: Re-established face to face programs with partners such as Boys & Girls Clubs and Oshkosh and Menasha after school programs.
6. 4-HY: Provided focused learning opportunities for 4-H volunteers in club and project leadership roles.
7. FW: Delivered nutrition education to 2nd and 5th grade students at income eligible elementary schools, where increased healthy behaviors such as eating more fruits and vegetables and drinking less sugar-sweetened beverages has been recorded.
8. Office: Assist Diversity Affairs Commission to develop a Strategic Plan and Bylaws to aid the Commission to engage in education and civil dialogue.

2023 GOALS & OBJECTIVES:

(HORT=Horticulture, AG=Agriculture, HDR=Human Development and Relationships, CD=Community Development, 4-HY=4-H Youth, FW=FoodWise)

1. HORT: Provide outreach education for green industry professionals, Master Gardeners, and consumers on horticulture, environment, and sustainability. This includes development or adaptation of virtual and remote programs as needed.
2. AG: Develop outreach educational programs to increase producers' use of cover crops to improve soil health.
3. AG: Assist in hosting and teaching relevant, timely, and content-specific workshops using a variety of methods to reach the broadest audience.
4. HDR: Certify schools in the Sources of Strength Framework, using various formats as needed.
5. HDR: Coordinate staff and community professional development in mental health topics, using a variety of methods to meet needs.
6. HDR: Evaluate needs and offer relevant parenting programming for our community via various formats.
7. HDR: Provide financial coaching services to encourage personal finance behavior changes in coaching participants.
8. HDR: Expand financial education to reach Justice Involved Families.

- 9. CD: Continue expanding access to Entrepreneurs of Color by partnering with ColorBold Business Association.**
- 10. CD: Deliver organizational capacity-building programming to select community organizations or Extension partners.**
- 11. 4-HY: Build social capital with historically marginalized and underserved youth and emerging communities.**
- 12. 4-HY: Provide high quality, culturally relevant youth development programs developed in cooperation with youth and community partners.**
- 13. 4-HY: Utilize youth-adult partnerships to incorporate youth into governance and decision-making processes with resources for youth to learn, work, plan, and lead.**
- 14. FW: Advance healthy eating habits, active lifestyles, and healthy community environments for Wisconsin residents with limited incomes through nutrition education at the individual, community, and systems levels.**

UW-EXTENSION

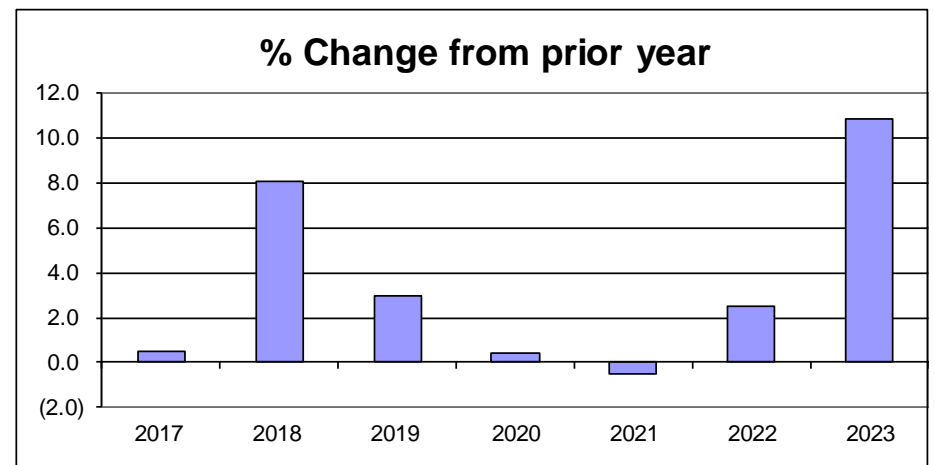
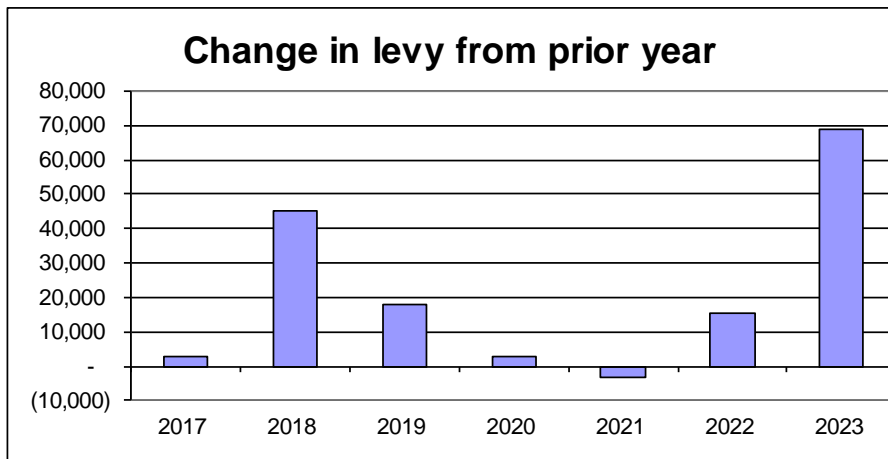
2023 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

There is no change to the staffing table for 2023. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The tax levy for 2023 is \$703,422, an increase of \$69,060, or 10.89% over 2022. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2022 ADOPTED - University Extension

Account	Amount	Description
Significant changes from 2022		
Tax Levy 2022	\$ 634,362	
Revenue Changes - impact on levy:		
Cost Share Municipalities	27,500	Decrease due to the Sources of Strength program ending.
Expense Changes - impact on levy:		
Registration Tuition	(6,950)	Decrease due to the Protective Factors and Sources of Strength programs ending.
Other Operating Supplies	(6,000)	Decrease due to the Protective Factors and Sources of Strength programs ending.
Other Contracted Services	39,518	Increase due to the Protective Factors and Sources of Strength programs ending (decrease of roughly \$59,000) and increasing for a new Educator position (increase of roughly \$98,000).
Other small changes	14,992	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2023	\$ 703,422	

Financial Summary University Extension

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	36,305	54,038	74,500	74,500	46,126
Labor	138,279	277,557	279,276	279,276	287,818
Travel	8,549	13,702	26,330	28,080	17,681
Capital	-	-	-	-	-
Other Expenditures	123,443	339,113	403,256	413,913	444,049
Total Expenditures	270,271	630,372	708,862	721,269	749,548
Levy			634,362		703,422

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 064 - University Extension											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	0	8,572	0	0	0	0	0	0	0	0.00%
WI Dept of Justice	42018	0	2,730	0	0	0	0	0	0	0	0.00%
Other Grantor Agencies	42019	7,808	2,458	0	4,250	4,250	2,500	0	0	0	-100.00%
Interdept Other Grant	62019	18,732	6,068	15,928	8,308	8,308	12,308	8,308	8,308	8,308	0.00%
Intergov Rev Subtotal:		26,539	19,828	15,928	12,558	12,558	14,808	8,308	8,308	8,308	-33.84%
Public Services:											
Other Fees	45002	61	0	0	0	0	0	0	0	0	0.00%
Forms Copies Etc	45003	2,221	900	148	529	529	529	200	200	200	-62.19%
Mail Service Revenue	45015	4,350	4,356	3,863	4,363	4,363	4,351	3,863	3,863	3,863	-11.46%
Donations	45034	0	960	0	0	0	0	0	0	0	0.00%
Garden Fees	45054	1,853	1,533	1,929	0	0	0	0	0	0	0.00%
Program Fees	45055	9,524	2,312	471	29,550	29,550	31,850	33,755	33,755	33,755	14.23%
Public Services Subtotal:		18,009	10,061	6,411	34,442	34,442	36,730	37,818	37,818	37,818	9.80%
Intergov Services:											
Cost Share Municipalities	43016	17,750	20,000	10,250	27,500	27,500	2,500	0	0	0	-100.00%
Intergov Services Subtotal:		17,750	20,000	10,250	27,500	27,500	2,500	0	0	0	-100.00%
Total Operating Revenue:		62,298	49,888	32,589	74,500	74,500	54,038	46,126	46,126	46,126	-38.09%
Revenue Total:		62,298	49,888	32,589	74,500	74,500	54,038	46,126	46,126	46,126	-38.09%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 064 - University Extension											
Expense											
Wages:											
Regular Pay	51100	146,189	165,300	176,365	185,345	185,345	185,472	193,042	193,042	193,042	4.15%
Temporary Employees	51101	19,373	5,142	252	0	0	0	0	0	0	0.00%
Wages Subtotal:		165,561	170,441	176,617	185,345	185,345	185,472	193,042	193,042	193,042	4.15%
Fringes Benefits:											
FICA Medicare	51200	11,468	11,246	12,230	14,178	14,178	12,817	14,768	14,768	14,768	4.16%
Health Insurance	51201	57,277	63,302	63,240	63,262	63,262	62,805	62,766	62,766	62,766	-0.78%
Dental Insurance	51202	2,754	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	0.00%
Workers Compensation	51203	649	402	888	904	904	906	568	568	568	-37.17%
WI Retirement	51206	9,478	11,170	11,605	11,679	11,679	11,687	12,723	12,723	12,723	8.94%
Fringe Benefits Other	51207	736	913	938	1,038	1,038	1,000	1,081	1,081	1,081	4.14%
Fringes Benefits Subtotal:		82,363	89,903	91,770	93,931	93,931	92,085	94,776	94,776	94,776	0.90%
Total Labor:		247,924	260,345	268,387	279,276	279,276	277,557	287,818	287,818	287,818	3.06%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 064 - University Extension											
Travel:											
Registration Tuition	52001	1,306	1,420	7,401	13,200	13,200	7,000	5,350	6,250	6,250	-52.65%
Automobile Allowance	52002	7,854	2,654	3,502	7,500	7,500	4,863	4,575	5,075	5,075	-32.33%
Commercial Travel	52004	0	0	0	750	750	0	1,400	1,400	1,400	86.67%
Meals	52005	49	0	150	400	400	200	420	485	485	21.25%
Lodging	52006	968	0	915	4,000	5,750	1,300	3,358	3,791	3,791	-5.23%
Other Travel Exp	52007	98	0	128	300	300	159	375	425	425	41.67%
Taxable Benefit	52008	17	21	12	180	180	180	225	255	255	41.67%
Travel Subtotal:		10,292	4,095	12,108	26,330	28,080	13,702	15,703	17,681	17,681	-32.85%
Total Travel:		10,292	4,095	12,108	26,330	28,080	13,702	15,703	17,681	17,681	-32.85%
Office:											
Office Supplies	53000	3,759	3,577	1,434	5,000	5,000	3,000	5,185	5,185	5,185	3.70%
Stationery and Forms	53001	114	552	499	500	757	500	600	600	600	20.00%
Printing Supplies	53002	1,193	855	937	1,500	1,500	1,000	1,500	1,500	1,500	0.00%
Print Duplicate	53003	3,140	227	4,932	2,200	2,200	5,000	5,000	5,000	5,000	127.27%
Postage and Box Rent	53004	3,705	3,757	3,819	4,000	4,000	3,708	3,900	3,900	3,900	-2.50%
Computer Software	53006	9,803	784	440	1,000	1,000	491	2,530	2,530	2,530	153.00%
Telephone	53008	3,591	4,354	3,583	4,500	4,500	4,000	4,000	4,000	4,000	-11.11%
Print Duplicate	73003	11,637	5,132	7,223	10,000	10,000	11,000	12,000	12,000	12,000	20.00%
Postage and Box Rent	73004	289	220	75	400	400	155	300	300	300	-25.00%
Computer Licensing Charge	73006	0	0	0	7,902	7,902	7,902	3,211	3,211	3,211	-59.36%
Office Subtotal:		37,231	19,458	22,942	37,002	37,259	36,756	38,226	38,226	38,226	3.31%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 064 - University Extension											
Operating:											
Advertising	53500	360	45	394	300	300	300	300	300	300	0.00%
Subscriptions	53501	712	575	1,498	2,000	2,250	1,500	2,000	3,000	3,000	50.00%
Membership Dues	53502	702	825	470	2,000	2,000	1,100	1,625	1,875	1,875	-6.25%
Registration Tuition Other	53509	0	0	0	17,800	17,800	19,685	20,700	20,700	20,700	16.29%
Consumer Transportation	53514	0	0	0	1,200	1,200	3,145	3,200	3,200	3,200	166.67%
Agricultural Supplies	53515	2,528	1,895	7,040	3,500	3,500	1,725	1,700	1,700	1,700	-51.43%
Household Supplies	53516	70	417	332	500	500	500	750	750	750	50.00%
Food	53520	6,288	1,880	1,432	8,000	13,200	4,686	6,000	7,000	7,000	-12.50%
Small Equipment	53522	2,412	1,870	0	1,500	1,500	1,500	2,000	2,000	2,000	33.33%
Other Operating Supplies	53533	7,495	5,195	7,433	15,000	18,500	15,340	8,000	9,000	9,000	-40.00%
Motor Fuel	53548	0	16	230	100	100	100	200	200	200	100.00%
Other Rents and Leases	53552	500	0	1,590	100	100	100	300	400	400	300.00%
Employee Benefit Taxable Other	53578	169	17	0	200	200	110	100	100	100	-50.00%
Small Equipment Technology	53580	3,352	8,667	4,871	2,013	2,013	1,000	6,785	6,785	6,785	237.06%
Motor Fuel	73548	305	16	117	750	750	150	500	500	500	-33.33%
Operating Subtotal:		24,891	21,418	25,408	54,963	63,913	50,941	54,160	57,510	57,510	4.63%
Repairs & Maint:											
Small Hardware	54008	0	26	190	16	16	16	50	50	50	212.50%
Maintenance Equipment	54022	262	262	262	262	262	262	262	262	262	0.00%
Maintenance Vehicles	54023	0	71	52	250	250	250	275	275	275	10.00%
Equipment Repairs	54029	0	0	0	250	250	564	410	410	410	64.00%
Maintenance Grounds	74021	29,451	12,181	0	0	0	0	0	0	0	0.00%
Maintenance Vehicles	74023	612	682	381	350	350	350	350	350	350	0.00%
Technology Repair and Maintain	74029	2,046	1,749	1,749	1,815	1,815	1,815	1,650	1,650	1,650	-9.09%
Repairs & Maint Subtotal:		32,371	14,971	2,634	2,943	2,943	3,257	2,997	2,997	2,997	1.83%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 064 - University Extension											
Contractual Services:											
Data Processing	55013	500	500	500	500	500	500	500	500	500	0.00%
Professional Service	55014	5,484	529	300	9,100	10,550	3,250	5,500	6,500	6,500	-28.57%
Other Contract Serv	55030	246,068	274,295	238,095	294,605	294,605	240,419	235,667	334,123	334,123	13.41%
Contractual Services Subtotal:		252,052	275,323	238,895	304,205	305,655	244,169	241,667	341,123	341,123	12.14%
Insurance Expenses:											
Prop Liab Insurance	56000	0	0	0	1,000	1,000	847	1,000	1,000	1,000	0.00%
Prop Liab Insurance	76000	2,076	2,160	3,168	3,143	3,143	3,143	3,193	3,193	3,193	1.59%
Insurance Expenses Subtotal:		2,076	2,160	3,168	4,143	4,143	3,990	4,193	4,193	4,193	1.21%
Total Other Operating:											
		348,622	333,330	293,047	403,256	413,913	339,113	341,243	444,049	444,049	-15.38%
Expense Total:											
		606,837	597,769	573,541	708,862	721,269	630,372	644,764	749,548	749,548	5.74%
University Extension Net/(Levy):											
		(544,539)	(547,881)	(540,953)	(634,362)	(646,769)	(576,334)	(598,638)	(703,422)	(703,422)	10.89%

PARKS

General Fund – Division: 065
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Adam Breest
LOCATION: Winnebago County Parks Department
James P. Coughlin Center
625 East County Road Y, Suite 500
Oshkosh, WI 54901

TELEPHONE: (920) 232-1961

MISSION STATEMENT:

To provide for the physical maintenance and development of County-owned park lands; facilitate recreational programming; promote and encourage the recreational use of the County-owned park lands and facilities; provide access to, and navigation aids 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 navigational channels throughout the Winnebago County lakes system with both lighted and unlighted buoys to assist boaters in reaching their destination safely.

RECREATION TRAILS: Provide multipurpose trail corridors through ownership and leasing for a variety of recreational and transit-oriented opportunities.

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

General Fund – Division: 065
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Adam Breest
LOCATION: Winnebago County Parks Department
James P. Coughlin Center
625 East County Road Y, Suite 500
Oshkosh, WI 54901

TELEPHONE: (920) 232-1961

2022 ACCOMPLISHMENTS:

1. Completed the Sunnyview Exposition East Campus Improvements (Phase 1). These improvements more than doubled the number of electric camping areas, added site security, and provided storm water improvements to the site. This will provide a benefit to all of our events.
2. County Board approved funding to replace existing lighting with LED lights, improve the driveway, and install gutters in the equestrian complex at the Sunnyview Exposition Center.
3. Offered paid camping opportunities at the Sunnyview Exposition Center for the week of AirVenture
4. Entered into a contract with Cumulus Radio to renew their sponsorship at the Sunnyview Exposition Center for another 3 years.
5. Maintained a consistent and growing monthly e-newsletter.
6. Completed the Jerry Finch Winnebago County Dog Park in Fox Crossing and hosted a ribbon cutting.
7. Worked with OYSC to install drain tile on soccer fields 1 and 2 within the Community Park.
8. Worked with the County HWY Department to reconstruct the 4 parking lots located within the soccer complex at the Community Park.
9. Hired GRAEF Engineering to bring the design and permitting work for the Grundman Boat Landing. The County was awarded a \$400,000 grant from the NRDA and applied for a \$900,000 grant with the WI DNR.
10. The Parks and Recreation Committee approved the master plan for the improvements at the Waukau Dam.
11. Worked with the Health Department to host their COVID-19 vaccine and testing center.
12. Lifest Promotions donated the installation of fiber optic cabling to the Sunnyview Exposition Center Stage and Press Box.
13. Trail and car counters were installed on the WIOUWASH Trail, Mascoutin Trail, Grundman Boat Landing, and Butte des Morts Boat Landing.

2023 GOALS AND OBJECTIVES:

- 1. Improve the system for processing promoter contracts at the Sunnyview Exposition Center.**
- 2. Request funding for engineering services for the West Campus Improvements (Phase 2) at the Sunnyview Exposition Center. These improvements include the main parking lot, storm water management, and camping improvements.**
- 3. Hire a consultant and begin the process of creating the update to our Comprehensive Outdoor Recreation Plan for 2024-2028.**
- 4. Increase the number of events we host at the Sunnyview Exposition Center.**
- 5. Work with Midwest Rentals to implement kayak rentals at the Asylum Bay Boat Landing.**
- 6. Launch a sponsorship program for the Sunnyview Exposition Center.**
- 7. Work with the County HWY Department to reconstruct more parking lots within the Community Park.**
- 8. Finish final engineering and complete the constructions and improvements to the Grundman Boat Landing.**
- 9. Request funding for an engineering firm to engineer and design the improvements to the Waukau Dam.**
- 10. Expanding programming and events at the Community Park.**
- 11. Address drainage issues at the Sunnyview Exposition Center and Community Park.**
- 12. Finalize the Wiouwash Trail swap with the City of Oshkosh.**

PARKS

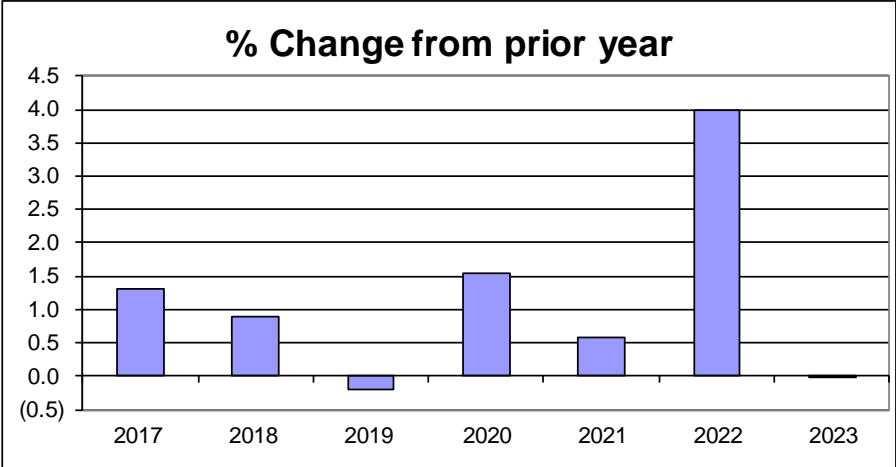
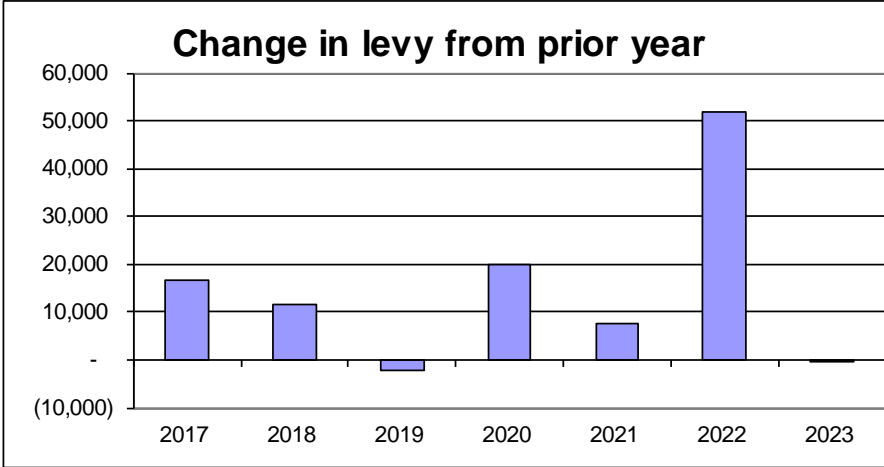
2023 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

There is no change to the staffing table for 2023. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The 2023 net levy is \$1,368,295, a decrease of \$12 or 0.00% under 2022. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2022 ADOPTED - Parks

Account	Amount	Description
Significant changes from 2022		
Tax Levy 2022	\$ 1,368,307	
Significant changes to revenues:		
Rental Revenues	(13,500)	Increase for adding special event fees in Community Parks (\$3,500) and an increase in Exposition rentals anticipated (\$10,000).
Donations	(10,500)	Increase based on budgeting bench and tree donations in the Administration account (\$3,700), the 1,000 hours program in the Community Park account (\$5,000), and potential revenue for a memorial bench in the Recreational Trails account (\$1,800).
Landfill Fees	8,500	Decrease as Landfill Fees have been moved to the Rental Revenues account.
Significant changes to expenses:		
Health Insurance	(13,214)	Decrease based on enrollment changes in the department.
Motor Fuel	6,500	Increase based on diesel fuel cost increases.
Building Rental	(5,000)	Decrease as 2022 was a one-time expense for stage rental.
Maintenance Grounds - interfund	(15,000)	Decreased to meet levy target. Parks will perform less trail rehab work in 2023.
Heat	9,050	Increase in heat expenses at the beginning of 2022 and will continue into 2023.
Grounds Maintenance	20,671	Increase for contract services in the Community Parks expense (Roundabouts - \$4,000), reflecting actuals and including mowing costs in the Recreation Trails expenses (\$7,750), and an overall increase based on history for Navigation Aids expenses (\$8,921).
Professional Service	(16,000)	Decrease based on no engineering costs for 2023 (Administration - \$1,000, Community Parks \$5,000, Recreational Trails \$5,000, and Expo \$5,000).
Other small changes	28,481	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2023	\$ 1,368,295	

Expense Account	Amount	Description
Capital - Equipment	95,000	Increase to purchase a replacement mower using general fund undesignated fund balance.
Professional Services	35,000	This account has a net increase of \$19,000 - a decrease of \$16,000 is within the tax levy above. A one-time expense request for the Parks Department to complete the Comprehensive Outdoor Recreation Plan, which will use general fund undesignated fund balance.
Unassigned General Fund Balance Applied 2023	\$ 130,000	

Financial Summary
Parks (Excludes Boat Launch)

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	<u>137,627</u>	<u>315,572</u>	<u>313,243</u>	<u>317,064</u>	<u>325,173</u>
Labor	414,677	921,907	931,907	931,907	936,565
Travel	3,833	3,811	3,500	3,500	4,175
Capital	51,359	110,180	50,000	110,963	145,000
Other Expenditures	<u>289,795</u>	<u>722,233</u>	<u>696,143</u>	<u>747,644</u>	<u>737,728</u>
Total Expenditures	759,664	1,758,131	1,681,550	1,794,014	1,823,468
Levy Before Fund Balance Adjustment			1,368,307		1,498,295
Unassigned General Fund Balance Applied			<u>-</u>		<u>(130,000)</u>
Net Levy After Fund Balance Adjustment			1,368,307		1,368,295

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 065 - Parks											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	0	20,777	0	0	0	0	0	0	0	0.00%
WI Natural Resources	42009	51,100	51,478	41,526	41,250	43,230	30,000	43,230	43,230	43,230	4.80%
Other Grantor Agencies	42019	30,000	0	150,000	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		81,100	72,255	191,526	41,250	43,230	30,000	43,230	43,230	43,230	4.80%
Public Services:											
Other Fees	45002	0	0	0	2,943	2,943	2,943	2,943	2,943	2,943	0.00%
Rental Revenues	45011	209,040	39,705	182,126	200,000	200,000	213,500	213,500	213,500	213,500	6.75%
Restitution	45022	150	0	0	50	50	0	0	0	0	-100.00%
Donations	45034	1,000	5,382	7,872	1,700	3,541	5,871	12,200	12,200	12,200	617.65%
Concession Revenue	45050	35,701	7,623	45,209	32,300	32,300	27,900	27,800	27,800	27,800	-13.93%
Park Reservations	45056	15,535	60	20,280	15,000	15,000	15,000	15,000	15,000	15,000	0.00%
Public Services Subtotal:		261,426	52,770	255,487	251,993	253,834	265,214	271,443	271,443	271,443	7.72%
Intergov Services:											
Other Fees	43001	7,924	10,484	0	3,000	3,000	0	0	0	0	-100.00%
Landfill Fees	43010	0	320	1,870	8,500	8,500	0	0	0	0	-100.00%
Intergov Services Subtotal:		7,924	10,804	1,870	11,500	11,500	0	0	0	0	-100.00%
Total Operating Revenue:											
		350,449	135,829	448,883	304,743	308,564	295,214	314,673	314,673	314,673	3.26%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 065 - Parks											
Misc Revenues:											
Sale Of Prop Equip	48104	0	6,745	0	2,000	2,000	8,740	4,000	4,000	4,000	100.00%
Sale of Scrap	48106	0	112	0	0	0	0	0	0	0	0.00%
Other Miscellaneous Revenues	48109	1,084	2,940	4,782	5,000	5,000	10,118	5,000	5,000	5,000	0.00%
ATM Revenue	48111	0	0	386	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
Misc Revenues Subtotal:		1,084	9,797	5,168	8,500	8,500	20,358	10,500	10,500	10,500	23.53%
Total Non-Operating Revenue:		1,084	9,797	5,168	8,500	8,500	20,358	10,500	10,500	10,500	23.53%
Revenue Total:		351,533	145,625	454,050	313,243	317,064	315,572	325,173	325,173	325,173	3.81%
Expense											
Wages:											
Regular Pay	51100	472,172	541,132	536,593	576,549	576,549	576,549	594,059	594,059	594,059	3.04%
Temporary Employees	51101	75,910	77,964	37,447	70,000	70,000	60,000	70,000	70,000	70,000	0.00%
Overtime	51105	5,122	3,075	7,511	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Comp Time	51108	2,024	0	0	0	0	0	0	0	0	0.00%
Wages Subtotal:		555,228	622,171	581,552	651,549	651,549	641,549	669,059	669,059	669,059	2.69%
Fringes Benefits:											
FICA Medicare	51200	41,076	45,602	43,137	49,844	49,844	49,844	51,184	51,184	51,184	2.69%
Health Insurance	51201	131,854	136,207	139,845	172,905	172,905	172,905	159,691	159,691	159,691	-7.64%
Dental Insurance	51202	6,871	6,997	7,281	9,044	9,044	9,044	8,305	8,305	8,305	-8.17%
Workers Compensation	51203	5,686	3,530	6,706	8,301	8,301	8,301	5,105	5,105	5,105	-38.50%
Unemployment Comp	51204	0	240	(240)	0	0	0	0	0	0	0.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 065 - Parks											
WI Retirement	51206	29,948	35,647	34,185	36,966	36,966	36,966	39,827	39,827	39,827	7.74%
Fringe Benefits Other	51207	3,071	3,360	2,494	3,298	3,298	3,298	3,394	3,394	3,394	2.91%
Fringes Benefits Subtotal:		218,507	231,583	233,408	280,358	280,358	280,358	267,506	267,506	267,506	-4.58%
Total Labor:		773,736	853,754	814,959	931,907	931,907	921,907	936,565	936,565	936,565	0.50%
Travel:											
Registration Tuition	52001	1,891	1,451	778	1,200	1,200	2,287	2,000	2,275	2,275	89.58%
Automobile Allowance	52002	13	0	0	0	0	0	0	0	0	0.00%
Meals	52005	255	0	0	300	300	120	300	300	300	0.00%
Lodging	52006	1,975	0	0	2,000	2,000	1,404	1,600	1,600	1,600	-20.00%
Other Travel Exp	52007	355	0	0	0	0	0	0	0	0	0.00%
Taxable Benefit	52008	29	0	0	0	0	0	0	0	0	0.00%
Travel Subtotal:		4,518	1,451	778	3,500	3,500	3,811	3,900	4,175	4,175	19.29%
Total Travel:		4,518	1,451	778	3,500	3,500	3,811	3,900	4,175	4,175	19.29%
Capital Outlay:											
Land	58000	309,285	0	0	0	0	0	0	0	0	0.00%
Improvements	58002	116,238	16,155	409,748	0	60,963	60,963	0	0	0	0.00%
Equipment	58004	133,186	156,050	262,531	50,000	50,000	49,217	50,000	145,000	145,000	190.00%
Capital Outlay Subtotal:		558,709	172,205	672,279	50,000	110,963	110,180	50,000	145,000	145,000	190.00%
Total Capital:		558,709	172,205	672,279	50,000	110,963	110,180	50,000	145,000	145,000	190.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 065 - Parks											
Office:											
Office Supplies	53000	940	800	1,128	800	800	912	900	900	900	12.50%
Stationery and Forms	53001	195	22	26	100	100	100	100	100	100	0.00%
Printing Supplies	53002	181	98	170	200	200	500	200	200	200	0.00%
Print Duplicate	53003	0	0	0	50	50	0	50	50	50	0.00%
Postage and Box Rent	53004	74	3	193	100	100	200	200	200	200	0.00%
Computer Software	53006	0	0	6,180	5,300	5,300	5,452	5,600	5,600	5,600	5.66%
Telephone	53008	5,594	7,213	8,585	6,700	6,700	8,200	8,200	8,200	8,200	22.39%
Print Duplicate	73003	2,389	1,514	1,019	2,400	2,400	2,026	2,000	2,000	2,000	-16.67%
Postage and Box Rent	73004	211	89	39	400	400	100	200	200	200	-50.00%
Computer Licensing Charge	73006	0	0	0	1,700	1,700	1,700	1,601	1,601	1,601	-5.82%
Office Subtotal:		9,584	9,740	17,341	17,750	17,750	19,190	19,051	19,051	19,051	7.33%
Operating:											
Advertising	53500	8,887	7,079	1,342	3,500	3,500	3,500	3,500	3,500	3,500	0.00%
Subscriptions	53501	0	150	150	150	150	150	150	150	150	0.00%
Membership Dues	53502	1,017	1,062	1,196	1,300	1,300	1,000	1,300	1,300	1,300	0.00%
Household Supplies	53516	0	4,205	0	0	0	0	0	0	0	0.00%
Uniforms Tools Allowance	53517	583	1,690	817	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Food	53520	87	0	0	100	100	92	100	100	100	0.00%
Small Equipment	53522	28,524	18,643	11,204	27,850	29,691	29,935	30,100	30,100	30,100	8.08%
Recreation Supplies	53529	27,907	1,089	21,124	27,500	27,500	25,000	25,000	25,000	25,000	-9.09%
Other Operating Supplies	53533	1,594	2,145	1,215	1,050	1,050	1,717	1,550	1,550	1,550	47.62%
Motor Fuel	53548	10,060	5,560	12,849	10,000	10,000	16,500	16,500	16,500	16,500	65.00%
Building Rental	53550	0	0	0	5,000	5,000	0	0	0	0	-100.00%
Equipment Rental	53551	6,608	4,672	6,471	5,850	5,850	6,750	6,750	6,750	6,750	15.38%
Operating Licenses Fees	53553	686	953	605	1,070	1,070	645	770	770	770	-28.04%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 065 - Parks											
Property Taxes	53562	2,978	134	6	140	140	0	0	0	0	-100.00%
Small Equipment Technology	53580	0	6,448	1,156	0	0	0	0	0	0	0.00%
Motor Fuel	73548	11,924	9,478	11,395	13,000	13,000	13,000	13,000	13,000	13,000	0.00%
Operating Subtotal:		100,855	63,307	69,530	97,510	99,351	99,289	99,720	99,720	99,720	2.27%
Repairs & Maint:											
Maintenance Buildings	54020	22,183	19,600	13,315	13,000	13,000	17,000	16,000	16,000	16,000	23.08%
Maintenance Grounds	54021	21,664	25,215	14,025	20,500	20,500	17,500	20,500	20,500	20,500	0.00%
Maintenance Equipment	54022	2,409	3,515	7,216	19,000	19,000	19,350	19,350	19,350	19,350	1.84%
Maintenance Vehicles	54023	0	0	180	0	0	0	0	0	0	0.00%
Sign Parts Supplies	54027	0	60	0	0	0	0	0	0	0	0.00%
Other Maint Supplies	54028	0	0	0	100	100	100	100	100	100	0.00%
Equipment Repairs	54029	0	2,218	301	0	0	0	0	0	0	0.00%
Maintenance Grounds	74021	48,901	29,519	36,047	48,000	48,000	48,000	33,000	33,000	33,000	-31.25%
Maintenance Vehicles	74023	0	0	0	45,000	45,000	45,000	45,000	45,000	45,000	0.00%
Technology Repair and Maintain	74029	46,750	29,539	28,739	396	396	396	363	363	363	-8.33%
Repairs & Maint Subtotal:		141,908	109,666	99,823	145,996	145,996	147,346	134,313	134,313	134,313	-8.00%
Utilities:											
Heat	54700	20,178	16,249	23,010	24,250	24,250	33,300	33,300	33,300	33,300	37.32%
Power and Light	54701	77,771	56,416	78,011	89,700	89,700	80,700	86,660	86,660	86,660	-3.39%
Water and Sewer	54702	93,054	82,084	95,979	100,000	100,000	95,500	101,000	101,000	101,000	1.00%
Refuse Collection	54703	(3,437)	2,349	12,106	14,500	14,500	14,600	14,900	14,900	14,900	2.76%
Refuse Collection	74703	487	620	75	1,100	1,100	0	0	0	0	-100.00%
Utilities Subtotal:		188,053	157,719	209,181	229,550	229,550	224,100	235,860	235,860	235,860	2.75%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 065 - Parks											
Contractual Services:											
Medical and Dental	55000	2,149	468	927	3,000	3,000	2,000	2,000	2,000	2,000	-33.33%
Pest Extermination	55002	475	0	210	300	300	300	300	300	300	0.00%
Vehicle Repairs	55005	8,670	7,450	2,365	7,000	7,000	7,000	7,000	7,000	7,000	0.00%
Grounds Maintenance	55007	82,783	92,131	84,429	120,329	122,309	118,000	141,000	141,000	141,000	17.18%
Building Repairs	55008	10,337	13,674	14,688	15,000	15,000	15,000	17,000	17,000	17,000	13.33%
Professional Service	55014	14,045	26,801	2,958	16,000	63,680	46,500	0	35,000	35,000	118.75%
Janitorial Services	55016	2,735	4,700	4,501	3,800	3,800	5,100	5,100	5,100	5,100	34.21%
Management Services	55020	0	98	0	0	0	0	0	0	0	0.00%
Security Service	55028	2,742	10,578	3,151	2,500	2,500	1,000	2,500	2,500	2,500	0.00%
Contractual Services Subtotal:		123,935	155,901	113,229	167,929	217,589	194,900	174,900	209,900	209,900	24.99%
Insurance Expenses:											
Prop Liab Insurance	76000	19,608	20,388	31,836	37,408	37,408	37,408	38,884	38,884	38,884	3.95%
Insurance Expenses Subtotal:		19,608	20,388	31,836	37,408	37,408	37,408	38,884	38,884	38,884	3.95%
Total Other Operating:		583,944	516,720	540,940	696,143	747,644	722,233	702,728	737,728	737,728	5.97%
Expense Total:		1,920,907	1,544,130	2,028,957	1,681,550	1,794,014	1,758,130	1,693,193	1,823,468	1,823,468	8.44%
Parks Net/(Levy):		(1,569,374)	(1,398,505)	(1,574,906)	(1,368,307)	(1,476,950)	(1,442,558)	(1,368,020)	(1,498,295)	(1,498,295)	9.50%
Unassigned General Fund Balance Applied:		0	0	0	0	0	0	0	130,000	130,000	100.00%
Parks Net/(Levy):		(1,569,374)	(1,398,505)	(1,574,906)	(1,368,307)	(1,476,950)	(1,442,558)	(1,368,020)	(1,368,295)	(1,368,295)	0.00%

WINNEBAGO COUNTY CAPITAL OUTLAY - 2023

Department	Description	Quantity	Unit Cost	Capital Outlay
Parks -				
Admin -	Vehicle	1	50,000	50,000
	Replacement Mower	1	95,000	95,000
		2		145,000

BOAT LANDING

2023 BUDGET NARRATIVE HIGHLIGHTS

DESCRIPTION:

The Boat Launch Fee program is a program that started several years ago. The County instituted a fee for people to launch boats onto Winnebago County waterways. The intent of this was to establish a program that would fund the maintenance of the boat launch's, docks and other boating related facilities therefore removing it from the general tax levy.

COUNTY LEVY:

There is no tax levy for this function. It is self-supporting from boat launch fees.

FUND BALANCE:

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

SIGNIFICANT CHANGES FROM 2022 ADOPTED - Boat Landing

Account	Amount	Description
Significant changes from 2022		
2022 Budgeted Surplus (Deficit)	\$ 14,043	
Revenue Changes - impact on surplus:		
Boat Launching Fees	(10,000)	Decrease based on actuals for the past three years.
Expense Changes - impact on surplus:		
Equipment Rental	(5,000)	Increase based on actuals for the past three years, for portable toilets which were never budgeted for.
Other small changes	2,425	This is a combination of small increases and decreases to revenue and expense accounts.
2023 Budgeted Surplus (Deficit)	\$ 1,468	

Financial Summary Boat Landing

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	46,299	110,000	120,000	120,000	110,000
Labor	3,169	12,042	12,042	12,042	12,042
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	15,620	75,000	93,915	93,915	96,490
Total Expenditures	18,789	87,042	105,957	105,957	108,532
(Surplus) / Deficit before adjustments			(14,043)		(1,468)
Increase / (Decrease) fund balance			14,043		1,468
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 070 - Boat Landing											
Revenue											
Fines and Permits:											
Boat Launching Fees	44106	123,402	113,112	105,639	120,000	120,000	110,000	110,000	110,000	110,000	-8.33%
Fines and Permits Subtotal:		123,402	113,112	105,639	120,000	120,000	110,000	110,000	110,000	110,000	-8.33%
Total Operating Revenue:											
Revenue Total:		123,402	113,112	105,639	120,000	120,000	110,000	110,000	110,000	110,000	-8.33%
Expense											
Wages:											
Temporary Employees	51101	7,006	4,197	9,003	11,000	11,000	11,000	11,000	11,000	11,000	0.00%
Wages Subtotal:		7,006	4,197	9,003	11,000	11,000	11,000	11,000	11,000	11,000	0.00%
Fringes Benefits:											
FICA Medicare	51200	536	321	689	842	842	842	842	842	842	0.00%
Workers Compensation	51203	76	25	116	200	200	200	200	200	200	0.00%
Fringes Benefits Subtotal:		612	346	805	1,042	1,042	1,042	1,042	1,042	1,042	0.00%
Total Labor:											
		7,619	4,543	9,807	12,042	12,042	12,042	12,042	12,042	12,042	0.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 070 - Boat Landing											
Office:											
Office Supplies	53000	0	26	21	50	50	50	50	50	50	0.00%
Stationery and Forms	53001	7,405	6,379	3,834	4,500	4,500	4,500	4,500	4,500	4,500	0.00%
Postage and Box Rent	53004	0	0	110	200	200	200	200	200	200	0.00%
Office Subtotal:		7,405	6,405	3,965	4,750	4,750	4,750	4,750	4,750	4,750	0.00%
Operating:											
Advertising	53500	0	0	0	500	500	500	500	500	500	0.00%
Small Equipment	53522	2,536	2,793	0	4,500	4,500	4,500	4,500	4,500	4,500	0.00%
Equipment Rental	53551	5,452	4,500	4,995	0	0	5,000	5,000	5,000	5,000	100.00%
Motor Fuel	73548	0	0	0	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
Operating Subtotal:		7,988	7,293	4,995	6,500	6,500	11,500	11,500	11,500	11,500	76.92%
Repairs & Maint:											
Maintenance Buildings	54020	83	58	0	0	0	0	0	0	0	0.00%
Maintenance Grounds	54021	2,315	1,503	202	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Maintenance Equipment	54022	0	0	41	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
Maintenance Grounds	74021	18,425	41,703	123	0	0	0	0	0	0	0.00%
Repairs & Maint Subtotal:		20,823	43,264	367	11,000	11,000	11,000	11,000	11,000	11,000	0.00%
Utilities:											
Power and Light	54701	7,306	7,182	7,091	7,250	7,250	7,250	7,250	7,250	7,250	0.00%
Water and Sewer	54702	606	482	805	500	500	500	500	500	500	0.00%
Utilities Subtotal:		7,912	7,664	7,896	7,750	7,750	7,750	7,750	7,750	7,750	0.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 070 - Boat Landing											
Contractual Services:											
Grounds Maintenance	55007	17,901	16,387	91,007	63,915	63,915	40,000	61,490	61,490	61,490	-3.79%
Professional Service	55014	151,197	91,089	24,524	0	0	0	0	0	0	0.00%
Contractual Services Subtotal:		169,098	107,476	115,530	63,915	63,915	40,000	61,490	61,490	61,490	-3.79%
Total Other Operating:		213,227	172,102	132,754	93,915	93,915	75,000	96,490	96,490	96,490	2.74%
Expense Total:		220,846	176,645	142,561	105,957	105,957	87,042	108,532	108,532	108,532	2.43%
Boat Landing Net Surplus (Deficit):		(97,444)	(63,532)	(36,922)	14,043	14,043	22,958	1,468	1,468	1,468	-89.55%

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

PARKS PROGRAM BUDGETS

NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2023 ADOPTED	2022 ADOPTED	2021 ADOPTED	2023 OVER 2022	2022 OVER 2021
Administration	1065	936,565	4,175	145,000	218,283	1,304,023	12,343	1,291,680	1,146,322	1,155,021	12.68	(0.75)
Community Parks	1066	-	-	-	89,130	89,130	25,300	63,830	70,630	66,600	(9.63)	6.05
Recreation Trails	1067	-	-	-	83,426	83,426	45,030	38,396	51,030	65,104	(24.76)	(21.62)
Navigational Aids	1068	-	-	-	83,100	83,100		83,100	74,179	22,000	12.03	237.18
Exhibition Site	1069	-	-	-	263,789	263,789	242,500	21,289	26,146	57,542	(18.58)	(54.56)
Boat Landing	1070	12,042	-	-	96,490	108,532	110,000	(1,468)	(14,043)	183,295	(89.55)	(107.66)
Grand Totals		<u>948,607</u>	<u>4,175</u>	<u>145,000</u>	<u>834,218</u>	<u>1,932,000</u>	<u>435,173</u>	<u>1,496,827</u>	<u>1,354,264</u>	<u>1,549,562</u>	<u>10.53</u>	<u>(12.60)</u>
Back out boat launch								1,468	14,043	(183,295)	(89.55)	(107.66)
Unassigned General Fund Balance applied								(130,000)	-	(50,000)	0.00	(100.00)
Adjusted Levy								<u>1,368,295</u>	<u>1,368,307</u>	<u>1,316,267</u>	<u>0.00</u>	<u>3.95</u>

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
PLANNING & ENVIRONMENT				
Register of Deeds	\$ 1,105,000	\$ 646,658	\$ -	\$ (458,342)
Planning	344,575	1,117,432	-	772,857
Property Lister	600	234,309	(26,410)	207,299
Land Records Modernization	255,500	359,262	(103,762)	-
Land & Water Conservation	454,739	1,133,778	(39,000)	640,039
	<u>\$ 2,160,414</u>	<u>\$ 3,491,439</u>	<u>\$ (169,172)</u>	<u>\$ 1,161,853</u>

REGISTER OF DEEDS

General Fund – Department: 080
2023 BUDGET NARRATIVE

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

TELEPHONE: (920) 232-3393

MISSION STATEMENT:

Winnebago County Register of Deeds serves as the official county repository for land records and vital records. The office provides permanent storage, accurate indexing, and convenient public access for all real estate documents, federal tax liens, military discharges, vital records, and other instruments entitled to be recorded, as directed by the Wisconsin Statutes. Our office strives to serve customers in a timely and courteous manner.

PROGRAM DESCRIPTION:

LAND RECORDS: Record, index, and maintain document history (tract index data and scanned images) of all lands located in Winnebago County and provide public access to those records.

VITAL RECORDS: Process vital records including births, deaths, marriages, and issue certified and uncertified copies of both county and statewide records (based on date of event). Provide customers with information related to corrections and amendments to such records. Record and issue military discharge papers (DD-214) for veterans.

UCC: Record 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 historic documents 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

General Fund – Department: 080
2023 BUDGET NARRATIVE

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

TELEPHONE: (920) 232-3393

2022 ACCOMPLISHMENTS:

1. Served on committees for the Wisconsin Register of Deeds Association (WRDA).
2. Continued verifying and updating historic land record indexing.
3. Promoted Property Fraud Alert (PFA), a free service to Winnebago County property owners to alert them of any documents recorded under their name.
4. Processed approximately 25,000 vital records and recorded approximately 26,000 real estate documents.
5. Completed rescanning project for all bound plat volumes (years 1846 through 1968).
6. Acquired additional storage space for relocation of bound plat storage module.
7. Set up new office workstation for scanning/image cleanup and other special projects.
8. Worked with GIS department to acquire parcel data from municipalities to create comprehensive parcel # database. (Database will be updated and verified by ROD staff and used for the implementation of PINtegrity).
9. Worked with State Vitals Records Office implement changes to State Vital Records System pursuant to Wis. Act 84 (statewide registration of marriages).

2023 GOALS & OBJECTIVES:

1. Continue attending seminars and education classes.
2. Continue enhancements to office website.
3. Continue developing ways to streamline and automate office functions.
4. Maintain daily recording and indexing of all records in a timely, accurate manner to provide the most up-to-date information possible.
5. Continue back-indexing/verification/inspection of historic land record documents to improve public access and ensure historical preservation.
6. Monitor all legislation affecting the office. Ensure that it is proactively addressed and communicated to the staff.
7. Verify parcel data from PINtegrity spreadsheets. Compare to other county parcel data and update accordingly in preparation of next phase of PINtegrity implementation.

REGISTER OF DEEDS

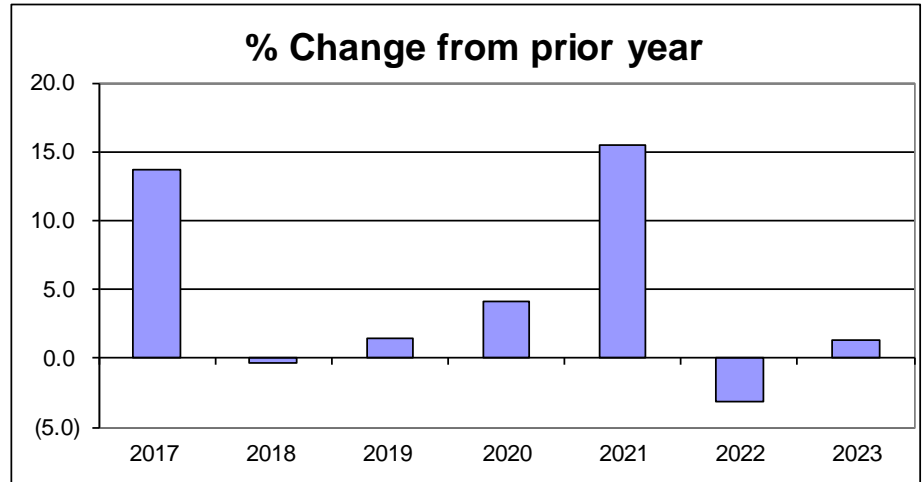
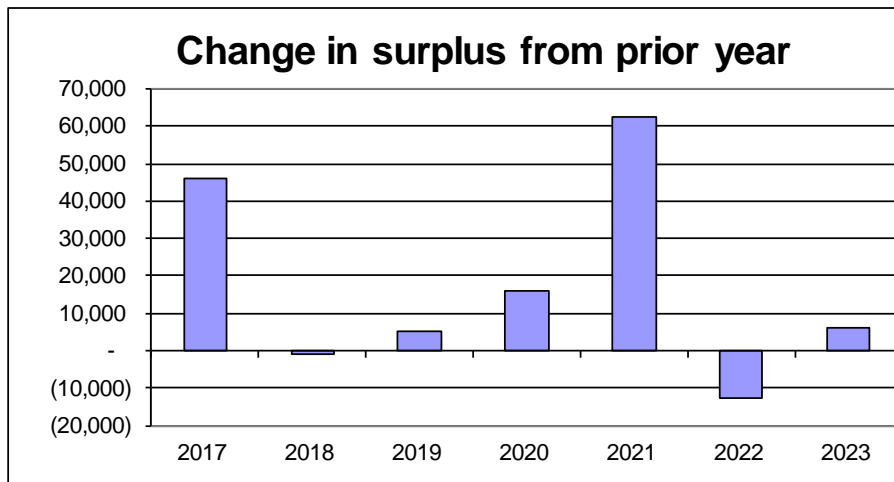
2023 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

There is no change to the staffing table for 2023. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The Register of Deeds office has more revenues than expenditures. As such, there is no tax levy for this operation. The excess of revenues over expenditures for 2023 is projected to be \$458,342, an increase of surplus of \$6,265 or 1.39% over 2022. This surplus is used to reduce the overall tax levy for the County. There are no significant changes to report for revenues or expenses.



Financial Summary Register of Deeds

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	665,933	1,085,000	1,085,000	1,085,000	1,105,000
Labor	247,293	499,712	499,712	499,712	512,231
Travel	1,599	4,200	4,200	4,200	4,350
Capital	-	-	-	-	-
Other Expenditures	46,662	128,711	129,011	129,011	130,077
Total Expenditures	295,554	632,623	632,923	632,923	646,658
Levy			(452,077)		(458,342)

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 080 - Register of Deeds											
Revenue											
Taxes:											
Transfer Tax	41003	470,690	543,812	704,605	430,000	430,000	430,000	450,000	450,000	450,000	4.65%
Taxes Subtotal:		470,690	543,812	704,605	430,000	430,000	430,000	450,000	450,000	450,000	4.65%
Intergov Rev:											
WI Dept of Administration	42002	0	3,536	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		0	3,536	0	0	0	0	0	0	0	0.00%
Public Services:											
Other Fees	45002	100,507	140,699	166,542	120,000	120,000	120,000	120,000	120,000	120,000	0.00%
Forms Copies Etc	45003	76,835	91,259	133,775	95,000	95,000	95,000	95,000	95,000	95,000	0.00%
Recording Fees	45010	474,867	572,168	594,058	440,000	440,000	440,000	440,000	440,000	440,000	0.00%
Public Services Subtotal:		652,209	804,126	894,375	655,000	655,000	655,000	655,000	655,000	655,000	0.00%
Total Operating Revenue:		1,122,899	1,351,474	1,598,980	1,085,000	1,085,000	1,085,000	1,105,000	1,105,000	1,105,000	1.84%
Revenue Total:		1,122,899	1,351,474	1,598,980	1,085,000	1,085,000	1,085,000	1,105,000	1,105,000	1,105,000	1.84%
Expense											
Wages:											
Regular Pay	51100	302,159	311,568	318,669	327,415	327,415	327,415	337,406	337,406	337,406	3.05%
Wages Subtotal:		302,159	311,568	318,669	327,415	327,415	327,415	337,406	337,406	337,406	3.05%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 080 - Register of Deeds											
Fringes Benefits:											
FICA Medicare	51200	21,702	22,307	22,928	25,048	25,048	25,048	25,811	25,811	25,811	3.05%
Health Insurance	51201	117,070	117,694	117,694	117,674	117,674	117,674	117,674	117,674	117,674	0.00%
Dental Insurance	51202	5,229	5,784	5,784	5,783	5,783	5,783	5,783	5,783	5,783	0.00%
Workers Compensation	51203	314	182	390	217	217	217	248	248	248	14.29%
WI Retirement	51206	19,775	21,054	21,510	21,283	21,283	21,283	22,944	22,944	22,944	7.80%
Fringe Benefits Other	51207	2,106	2,208	2,277	2,292	2,292	2,292	2,365	2,365	2,365	3.18%
Fringes Benefits Subtotal:		166,196	169,229	170,583	172,297	172,297	172,297	174,825	174,825	174,825	1.47%
Total Labor:		468,355	480,797	489,252	499,712	499,712	499,712	512,231	512,231	512,231	2.51%
Travel:											
Registration Tuition	52001	435	75	150	850	850	850	900	900	900	5.88%
Automobile Allowance	52002	720	100	380	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
Lodging	52006	922	218	246	1,700	1,700	1,700	1,800	1,800	1,800	5.88%
Other Travel Exp	52007	36	0	0	150	150	150	150	150	150	0.00%
Travel Subtotal:		2,113	393	776	4,200	4,200	4,200	4,350	4,350	4,350	3.57%
Total Travel:		2,113	393	776	4,200	4,200	4,200	4,350	4,350	4,350	3.57%
Capital Outlay:											
Equipment	58004	0	7,194	0	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		0	7,194	0	0	0	0	0	0	0	0.00%
Total Capital:		0	7,194	0	0	0	0	0	0	0	0.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 080 - Register of Deeds											
Office:											
Office Supplies	53000	2,559	1,937	4,038	4,800	4,800	4,500	4,800	4,800	4,800	0.00%
Stationery and Forms	53001	3,586	4,110	2,675	4,800	4,800	4,800	4,800	4,800	4,800	0.00%
Printing Supplies	53002	1,676	675	1,184	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Postage and Box Rent	53004	1	1	0	35	35	35	35	35	35	0.00%
Computer Supplies	53005	0	210	0	0	0	0	0	0	0	0.00%
Telephone	53008	857	985	723	1,670	1,670	1,670	2,000	2,000	2,000	19.76%
Print Duplicate	73003	2,795	2,864	2,917	3,200	3,200	3,200	3,200	3,200	3,200	0.00%
Postage and Box Rent	73004	3,642	4,085	3,651	6,000	6,000	6,000	6,000	6,000	6,000	0.00%
Computer Licensing Charge	73006	0	0	0	2,824	2,824	2,824	1,946	1,946	1,946	-31.09%
Office Subtotal:		15,116	14,866	15,189	25,329	25,329	25,029	24,781	24,781	24,781	-2.16%
Operating:											
Subscriptions	53501	0	150	50	200	200	200	250	250	250	25.00%
Membership Dues	53502	125	125	355	650	650	650	650	650	650	0.00%
Small Equipment	53522	0	3,060	0	4,950	4,950	4,950	3,000	3,000	3,000	-39.39%
Equipment Rental	53551	1,117	0	0	0	0	0	0	0	0	0.00%
Other Miscellaneous	53568	(20)	2,175	(1)	50	50	50	50	50	50	0.00%
Small Equipment Technology	53580	2,180	113	0	1,400	1,400	1,400	5,600	5,600	5,600	300.00%
Operating Subtotal:		3,401	5,623	404	7,250	7,250	7,250	9,550	9,550	9,550	31.72%
Repairs & Maint:											
Maintenance Equipment	54022	140	655	657	900	900	900	900	900	900	0.00%
Equipment Repairs	54029	1,355	1,309	1,950	2,800	2,800	2,800	2,000	2,000	2,000	-28.57%
Technology Repair and Maintain	74029	858	858	693	693	693	693	693	693	693	0.00%
Repairs & Maint Subtotal:		2,353	2,822	3,300	4,393	4,393	4,393	3,593	3,593	3,593	-18.21%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 080 - Register of Deeds											
Contractual Services:											
Professional Service	55014	28,346	58,087	53,831	90,000	90,000	90,000	90,000	90,000	90,000	0.00%
Contractual Services Subtotal:		28,346	58,087	53,831	90,000	90,000	90,000	90,000	90,000	90,000	0.00%
Insurance Expenses:											
Prop Liab Insurance	76000	1,140	1,188	1,524	2,039	2,039	2,039	2,153	2,153	2,153	5.59%
Insurance Expenses Subtotal:		1,140	1,188	1,524	2,039	2,039	2,039	2,153	2,153	2,153	5.59%
Total Other Operating:											
		50,356	82,585	74,248	129,011	129,011	128,711	130,077	130,077	130,077	0.83%
Expense Total:											
		520,824	570,969	564,276	632,923	632,923	632,623	646,658	646,658	646,658	2.17%
Register of Deeds Net/(Levy):											
		602,075	780,505	1,034,704	452,077	452,077	452,377	458,342	458,342	458,342	1.39%

PLANNING & ZONING

General Fund – Division: 086
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Jerry Bougie
LOCATION: Winnebago County Planning & Zoning
County Administration Building
112 Otter Avenue, Third Floor
Oshkosh, WI 54903

TELEPHONE: (920) 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 and certified survey maps to conform to County ordinances and State Statutes.

ZONING: To assure sound land use growth through providing courteous and efficient staff assistance.

STORMWATER AND EROSION CONTROL: To assure development activity is done in a sound manner to maintain proper water runoff from sites.

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 and 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 & ZONING

**General Fund – Division: 086
2023 BUDGET NARRATIVE**

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

TELEPHONE: (920) 232-3340

2022 ACCOMPLISHMENTS:

1. Complied with the State WLIP Act 20 benchmark standards and implemented new 3-year Land Information Plan for land records modernization enabling the County Land Information Office to receive funding through recording fees and state grants to fund the County's Land Information program.
2. GIS office provided essential monthly data updates for Sheriff's 911 Computer Aided Dispatch.
3. GIS created ATV/UTV Route mapping viewer to support the Sheriff and Highway Departments and buoy mapping for the Parks Department.
4. GIS completed the ward changes required by the state as part of the redistricting process in coordination with Corporation Counsel, County Clerk and Municipal Clerks.
5. Successfully notified over 2200 owners of private onsite wastewater disposal systems of the requirement to have their systems pumped out and inspected by a licensed pumper. Achieved full compliance with the state mandated septic system maintenance program.
6. Zoning office Conducted additional outreach to licensed plumbers with regard to the county's Delegated Agent status to expedite POWTS plan reviews and approvals for their customers which also brought in over \$20,000 in additional revenue for the County.
7. Closed out the Industrial Development Board's Covid-19 loan fund for small businesses after awarding 37 small business loans throughout the County. All loans are current.
8. Worked with Greater Oshkosh Economic Development Corporation on funding assistance for a small business rural revolving loan fund.
9. Contacted rural landowners with A-1 Exclusive Ag Zoning to allow them to voluntarily rezone at no cost them to a less restrictive A-2 Zoning and followed up with final County Board approval for the properties desired by the landowners to be rezoned.
10. Completed and disseminated first ever Planning Department Annual report (for the year 2021) to the public, local communities, development community and County officials and departments. In addition, disseminated first ever Planning department quarterly newsletters (winter, spring, summer & fall editions) to the same audiences.
11. Implemented new online work roll process in the Property Lister's office and created municipal assessor's 2022 work rolls on the Ascent Web application, including FTP site entries for export and production of all associated reports. In addition, the Property Lister's office collaborated with State Dept of Revenue (DOR) to comply with 2022 amendments to ACT 55 which mandates the submittal of municipal tax bills by the County in the XML format to the DOR by March 15 of every year.
12. All staff participated in the Real Colors sessions offered by the County and other beneficial professional training offered by the County and State.

2023 GOALS & OBJECTIVES:

- 1. Work with Sheriff's Dept to evaluate the necessary modifications needed for the Next Generation 911 system readiness.**
- 2. Work with Corporation Counsel's office to revise and adopt and necessary revisions and recodification to County land use ordinances (shoreland, floodplain and general zoning, subdivision).**
- 3. Complete annual ACT 20 GIS benchmark standards to remain eligible with the State WLIP program for recording fee revenue and state grant funding for the County's Land Information Program.**
- 4. Commence multi-year process to conduct state mandated 10-year update of the Winnebago County Comprehensive Plan.**
- 5. Work with County IDB and Greater Oshkosh Economic Development Corporation and other community economic development partners to develop strategy to implement new financing program(s) to repurpose the IDB's loan fund pool.**
- 6. Continue to assist and collaborate with Transcendent Technologies to test and implement new Ascent Web applications for the benefit of both the County and local communities.**
- 7. Continue to encourage staff participation to attend professional development training and workshops offered by the County and state professional organizations.**
- 8. Prepare and disseminate 2022 Annual report and quarterly newsletter to the public, develop community, local communities, County department and officials.**
- 9. Geo-reference historic aerial photos and make them viewable and accessible on the County's GIS website to the public.**
- 10. Process the Winnebago County portion of data from the multi-county consortium's Light Detection and Ranging (LIDAR) project for the purposes of providing accurate data for private, County and municipal engineering purposes to ensure accurate and updated land elevation information for construction related projects.**

PLANNING & ZONING

2023 BUDGET NARRATIVE HIGHLIGHTS

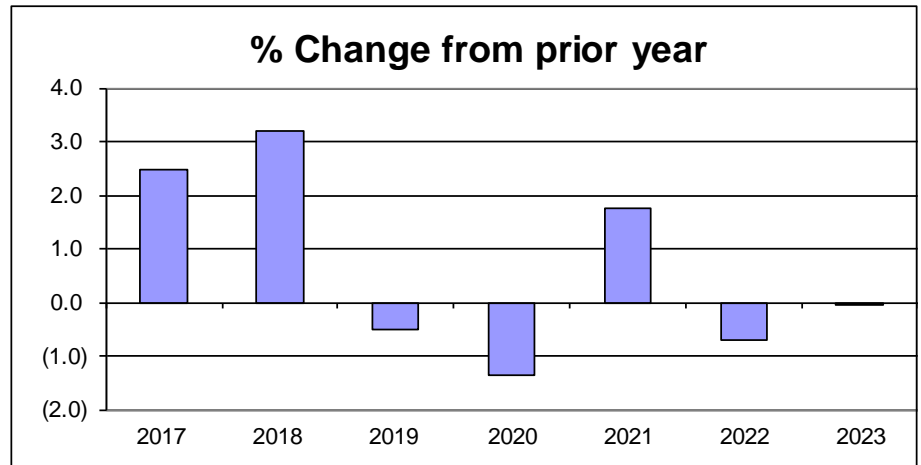
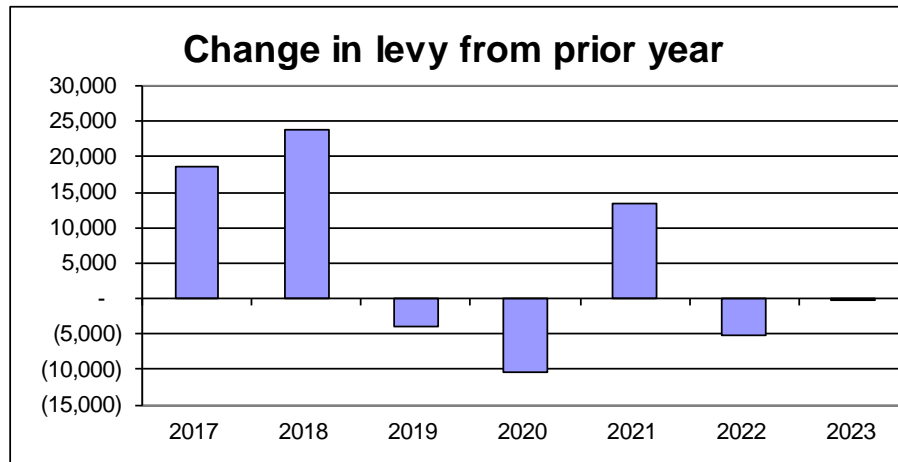
NOTE: This section contains Planning, Zoning, Geographic Information Systems (GIS), and Property Lister. All of these areas report to the County Planner. The financial information for Planning **excludes** the Property Lister from the totals. The Property Lister data is shown separately because it is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

DEPARTMENT STAFFING (including Property Lister):

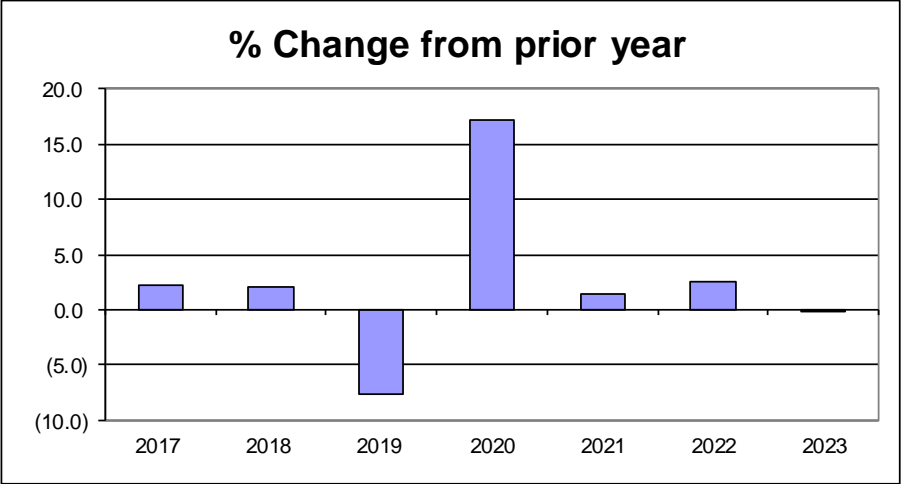
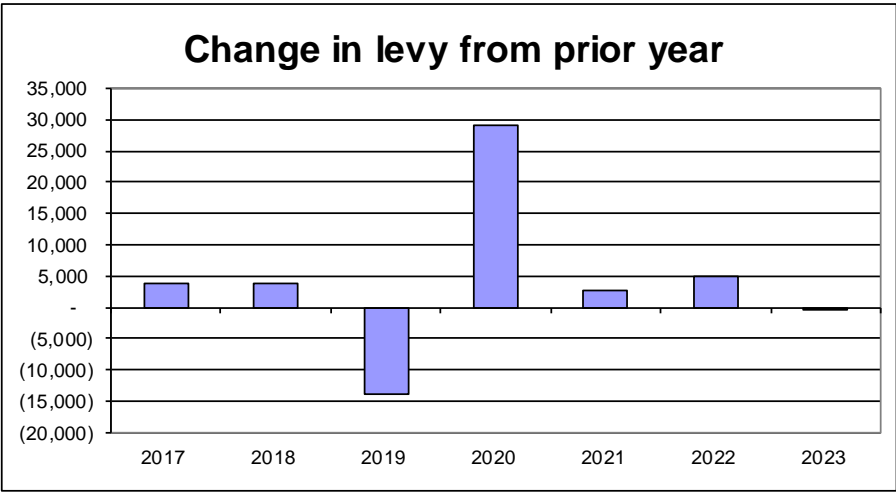
The changes to the Table of Organization of Classified Positions can be found in the Overview section. For the 2023 budget, one (1) full-time Assistant Zoning Administrator will be added and one (1) full-time Code Enforcement Officer will be removed from the Table of Organization of Classified Positions.

COUNTY LEVY PLANNING DEPT (EXCLUDING PROPERTY LISTER):

The tax levy for 2023 is \$772,857, a decrease of \$5 or 0.00% under 2022. A schedule of significant changes follows.



LEVY FOR PROPERTY LISTER: The net tax levy for 2023 for this function is \$207,299 a decrease of \$1.00, or 0.00% under 2022. 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. There are no significant changes from 2022.



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 2022 ADOPTED - Planning & Zoning

Account	Amount	Description
Significant changes from 2022		
Tax Levy 2022	\$ 772,862	
Revenue Changes - impact on levy:		
Zoning Permits	(8,400)	Increase based on a proposed \$30.00 fee increase for zoning permits.
Inspection Fees	(19,000)	Increase based on a proposed \$2.00 increase for POWTS maintenance fee.
Other Transfers In	(15,000)	Increase to the transfer in from the Land Records Modernization Fund to help offset GIS costs.
Expense Changes - impact on levy		
Regular Pay	38,258	Increase based on one position was reclassified from a Code Enforcement Officer to Assistant Zoning Administrator, resulting in a \$4,912 increase. Also, two (2) GIS Specialist positions transitioning from hourly (37.5 hours/week) to salary (40 hours/week) and the proposed average 4% increase based on performance evaluations.
Other small changes	4,137	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2023	\$ 772,857	

Financial Summary
Planning & Zoning (Excludes Property Lister)

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	165,304	302,370	302,125	302,125	344,575
Labor	463,356	983,281	1,020,597	1,020,597	1,069,897
Travel	1,045	2,825	2,725	2,725	2,725
Capital	-	-	-	-	-
Other Expenditures	15,802	46,891	51,665	51,665	44,810
Total Expenditures	480,203	1,032,997	1,074,987	1,074,987	1,117,432
Levy			772,862		772,857

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 086 - Planning											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	0	570	0	0	0	0	0	0	0	0.00%
Other Grantor Agencies	42019	0	0	0	7,500	7,500	7,500	7,500	7,500	7,500	0.00%
Intergov Rev Subtotal:		0	570	0	7,500	7,500	7,500	7,500	7,500	7,500	0.00%
Licenses:											
Zoning Permits	44006	41,055	46,130	59,565	46,200	46,200	46,200	54,600	54,600	54,600	18.18%
Sanitation Permits	44007	51,595	81,150	82,450	81,100	81,100	81,100	81,100	81,100	81,100	0.00%
Storm Water Permits	44008	38,660	41,000	50,945	41,160	41,160	41,160	41,160	41,160	41,160	0.00%
Licenses Subtotal:		131,310	168,280	192,960	168,460	168,460	168,460	176,860	176,860	176,860	4.99%
Fines and Permits:											
County Fines	44100	6,912	1,092	1,121	3,000	3,000	3,245	3,200	3,200	3,200	6.67%
Fines and Permits Subtotal:		6,912	1,092	1,121	3,000	3,000	3,245	3,200	3,200	3,200	6.67%
Public Services:											
Forms Copies Etc	45003	19,324	23,617	23,496	23,900	23,900	23,900	23,650	23,650	23,650	-1.05%
Zoning Fees	45012	24,480	20,840	29,835	32,265	32,265	32,265	32,365	32,365	32,365	0.31%
Inspection Fees	45021	60,667	55,930	54,774	57,000	57,000	57,000	76,000	76,000	76,000	33.33%
Public Services Subtotal:		104,471	100,388	108,105	113,165	113,165	113,165	132,015	132,015	132,015	16.66%
Total Operating Revenue:		242,693	270,329	302,186	292,125	292,125	292,370	319,575	319,575	319,575	9.40%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 086 - Planning											
Transfers In:											
Other Transfers In	49501	7,500	7,500	7,500	10,000	10,000	10,000	25,000	25,000	25,000	150.00%
Transfers In Subtotal:		7,500	7,500	7,500	10,000	10,000	10,000	25,000	25,000	25,000	150.00%
Total Non-Operating Revenue:		7,500	7,500	7,500	10,000	10,000	10,000	25,000	25,000	25,000	150.00%
Revenue Total:		250,193	277,829	309,686	302,125	302,125	302,370	344,575	344,575	344,575	14.05%
Expense											
Wages:											
Regular Pay	51100	674,073	683,169	678,560	721,928	721,928	693,215	760,186	760,186	760,186	5.30%
Overtime	51105	491	0	0	5,000	5,000	0	0	0	0	-100.00%
Comp Time	51108	0	751	0	0	0	0	0	0	0	0.00%
Wages Subtotal:		674,565	683,920	678,560	726,928	726,928	693,215	760,186	760,186	760,186	4.58%
Fringes Benefits:											
FICA Medicare	51200	48,694	48,256	49,498	55,613	55,613	54,291	58,154	58,154	58,154	4.57%
Health Insurance	51201	165,096	174,261	157,409	175,190	175,190	174,147	183,907	183,907	183,907	4.98%
Dental Insurance	51202	9,680	8,988	8,872	9,783	9,783	9,722	10,131	10,131	10,131	3.56%
Workers Compensation	51203	1,121	665	1,425	1,167	1,167	1,167	934	934	934	-19.97%
Unemployment Comp	51204	0	7,006	(2,414)	0	0	0	0	0	0	0.00%
WI Retirement	51206	43,807	45,617	45,798	47,250	47,250	46,134	51,692	51,692	51,692	9.40%
Fringe Benefits Other	51207	3,951	3,971	4,244	4,666	4,666	4,605	4,893	4,893	4,893	4.86%
Fringes Benefits Subtotal:		272,349	288,764	264,831	293,669	293,669	290,066	309,711	309,711	309,711	5.46%
Total Labor:		946,914	972,684	943,392	1,020,597	1,020,597	983,281	1,069,897	1,069,897	1,069,897	4.83%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 086 - Planning											
Travel:											
Registration Tuition	52001	869	390	140	1,150	1,150	1,150	1,050	1,050	1,050	-8.70%
Automobile Allowance	52002	457	488	250	750	750	725	650	650	650	-13.33%
Meals	52005	0	0	0	125	125	125	125	125	125	0.00%
Lodging	52006	164	341	0	500	500	625	700	700	700	40.00%
Other Travel Exp	52007	0	0	0	50	50	50	50	50	50	0.00%
Taxable Benefit	52008	92	80	0	150	150	150	150	150	150	0.00%
Travel Subtotal:		1,582	1,299	390	2,725	2,725	2,825	2,725	2,725	2,725	0.00%
Total Travel:		1,582	1,299	390	2,725	2,725	2,825	2,725	2,725	2,725	0.00%
Office:											
Office Supplies	53000	2,270	1,765	2,686	2,275	2,275	2,275	2,250	2,250	2,250	-1.10%
Stationery and Forms	53001	0	254	0	275	275	275	150	150	150	-45.45%
Printing Supplies	53002	251	313	639	500	500	500	400	400	400	-20.00%
Print Duplicate	53003	0	0	0	25	25	25	0	0	0	-100.00%
Postage and Box Rent	53004	0	4	0	50	50	50	0	0	0	-100.00%
Computer Supplies	53005	42	0	0	100	100	100	75	75	75	-25.00%
Computer Software	53006	0	0	0	100	100	100	375	375	375	275.00%
Telephone	53008	2,953	3,650	3,558	3,550	3,550	3,550	3,275	3,275	3,275	-7.75%
Print Duplicate	73003	2,757	2,662	3,516	3,025	3,025	3,025	2,600	2,600	2,600	-14.05%
Postage and Box Rent	73004	3,158	2,738	5,091	4,050	4,050	4,025	3,950	3,950	3,950	-2.47%
Computer Licensing Charge	73006	0	0	0	3,015	3,015	3,207	2,676	2,676	2,676	-11.24%
Office Subtotal:		11,432	11,386	15,491	16,965	16,965	17,132	15,751	15,751	15,751	-7.16%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 086 - Planning											
Operating:											
Subscriptions	53501	252	522	552	500	500	380	0	0	0	-100.00%
Membership Dues	53502	2,748	2,133	2,368	2,600	2,600	2,130	1,750	1,750	1,750	-32.69%
Publish Legal Notices	53503	2,279	1,597	4,078	3,025	3,025	3,025	3,000	3,000	3,000	-0.83%
Small Equipment	53522	0	0	0	225	225	225	150	150	150	-33.33%
Legal Fees	53530	0	0	30	0	0	0	0	0	0	0.00%
Motor Fuel	53548	125	0	0	0	0	0	0	0	0	0.00%
Operating Licenses Fees	53553	587	183	475	640	640	640	680	680	680	6.25%
Operating Grants	53565	0	0	0	7,500	7,500	7,500	7,500	7,500	7,500	0.00%
Small Equipment Technology	53580	0	90	0	0	0	0	0	0	0	0.00%
Motor Fuel	73548	1,514	1,287	2,052	1,500	1,500	1,500	1,650	1,650	1,650	10.00%
Operating Subtotal:		7,505	5,811	9,555	15,990	15,990	15,400	14,730	14,730	14,730	-7.88%
Repairs & Maint:											
Maintenance Grounds	54021	0	0	0	25	25	25	0	0	0	-100.00%
Equipment Repairs	54029	0	0	0	100	100	100	75	75	75	-25.00%
Maintenance Vehicles	74023	133	122	201	850	850	850	775	775	775	-8.82%
Technology Repair and Maintain	74029	858	759	726	759	759	759	693	693	693	-8.70%
Repairs & Maint Subtotal:		991	881	927	1,734	1,734	1,734	1,543	1,543	1,543	-11.01%
Contractual Services:											
Transcription Services	55009	2,433	1,100	2,412	2,750	2,750	2,750	2,500	2,500	2,500	-9.09%
Other Contract Serv	55030	0	0	935	4,500	4,500	0	0	0	0	-100.00%
Other Contract Services	75030	1,994	1,337	3,092	2,800	2,800	2,800	2,700	2,700	2,700	-3.57%
Contractual Services Subtotal:		4,427	2,437	6,439	10,050	10,050	5,550	5,200	5,200	5,200	-48.26%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Division - 086 - Planning											
Insurance Expenses:											
Prop Liab Insurance	76000	3,576	3,720	5,484	6,926	6,926	7,075	7,586	7,586	7,586	9.53%
Insurance Expenses Subtotal:		3,576	3,720	5,484	6,926	6,926	7,075	7,586	7,586	7,586	9.53%
Total Other Operating:		27,930	24,235	37,896	51,665	51,665	46,891	44,810	44,810	44,810	-13.27%
Expense Total:		976,426	998,217	981,678	1,074,987	1,074,987	1,032,997	1,117,432	1,117,432	1,117,432	3.95%
Planning Net/(Levy):		(726,234)	(720,388)	(671,992)	(772,862)	(772,862)	(730,627)	(772,857)	(772,857)	(772,857)	0.00%

**PLANNING & ZONING
PROGRAM BUDGETS**

NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2023	2022	2021	2023	2022
								ADOPTED	ADOPTED	ADOPTED	OVER 2022	OVER 2021
Planning	1086	327,014	575	-	10,833	338,422	-	338,422	335,972	325,840	0.73	3.11
Zoning	1087	432,976	1,375	-	29,471	463,822	315,825	147,997	158,178	171,788	-6.40	-7.92
GIS	1088	309,907	775	-	4,506	315,188	28,750	286,438	278,712	280,554	2.80	-0.66
Grand Totals		<u>1,069,897</u>	<u>2,725</u>	<u>-</u>	<u>44,810</u>	<u>1,117,432</u>	<u>344,575</u>	<u>772,857</u>	<u>772,862</u>	<u>778,182</u>	<u>0.00</u>	<u>-0.68</u>

Financial Summary Property Lister

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	120	600	600	600	600
Labor	108,737	220,513	220,513	220,513	226,735
Travel	-	150	150	150	150
Capital	-	-	-	-	-
Other Expenditures	1,214	7,237	7,237	7,237	7,424
Total Expenditures	109,951	227,900	227,900	227,900	234,309
Levy Before Fund Balance Adjustment			227,300		233,709
Decrease fund balance			(20,000)		(26,410)
Net Levy After Fund Balance Adjustment			207,300		207,299

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 089 - Property Lister											
Revenue											
Public Services:											
Forms Copies Etc	45003	750	777	579	600	600	600	600	600	600	0.00%
Public Services Subtotal:		750	777	579	600	600	600	600	600	600	0.00%
Total Operating Revenue:											
Revenue Total:											
		750	777	579	600	600	600	600	600	600	0.00%
Expense											
Wages:											
Regular Pay	51100	131,119	129,204	138,458	142,836	142,836	142,836	147,863	147,863	147,863	3.52%
Wages Subtotal:		131,119	129,204	138,458	142,836	142,836	142,836	147,863	147,863	147,863	3.52%
Fringes Benefits:											
FICA Medicare	51200	8,958	8,624	9,757	10,927	10,927	10,927	11,311	11,311	11,311	3.51%
Health Insurance	51201	51,284	54,090	54,088	54,049	54,049	54,049	54,049	54,049	54,049	0.00%
Dental Insurance	51202	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	0.00%
Workers Compensation	51203	136	75	170	95	95	95	107	107	107	12.63%
Unemployment Comp	51204	0	3,160	(3,160)	0	0	0	0	0	0	0.00%
WI Retirement	51206	8,584	8,728	9,346	9,284	9,284	9,284	10,055	10,055	10,055	8.30%
Fringe Benefits Other	51207	772	782	803	800	800	800	828	828	828	3.50%
Fringes Benefits Subtotal:		72,256	77,981	73,526	77,677	77,677	77,677	78,872	78,872	78,872	1.54%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 089 - Property Lister											
Total Labor:		203,375	207,185	211,985	220,513	220,513	220,513	226,735	226,735	226,735	2.82%
Travel:											
Automobile Allowance	52002	0	0	0	150	150	150	150	150	150	0.00%
Travel Subtotal:		0	0	0	150	150	150	150	150	150	0.00%
Total Travel:		0	0	0	150	150	150	150	150	150	0.00%
Office:											
Office Supplies	53000	1,455	1,460	1,686	1,700	1,700	1,700	1,700	1,700	1,700	0.00%
Printing Supplies	53002	124	155	144	160	160	160	160	160	160	0.00%
Telephone	53008	387	454	357	600	600	600	600	600	600	0.00%
Print Duplicate	73003	2,825	2,829	1,914	3,400	3,400	3,400	3,400	3,400	3,400	0.00%
Computer Licensing Charge	73006	0	0	0	439	439	439	584	584	584	33.03%
Office Subtotal:		4,791	4,898	4,101	6,299	6,299	6,299	6,444	6,444	6,444	2.30%
Operating:											
Membership Dues	53502	60	70	80	80	80	80	80	80	80	0.00%
Operating Subtotal:		60	70	80	80	80	80	80	80	80	0.00%
Repairs & Maint:											
Technology Repair and Maintain	74029	99	99	99	99	99	99	99	99	99	0.00%
Repairs & Maint Subtotal:		99	99	99	99	99	99	99	99	99	0.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 089 - Property Lister											
Insurance Expenses:											
Prop Liab Insurance	76000	300	312	576	759	759	759	801	801	801	5.53%
Insurance Expenses Subtotal:		300	312	576	759	759	759	801	801	801	5.53%
Total Other Operating:		5,250	5,379	4,856	7,237	7,237	7,237	7,424	7,424	7,424	2.58%
Expense Total:		208,626	212,563	216,841	227,900	227,900	227,900	234,309	234,309	234,309	2.81%
Property Lister Suplus (Deficit):		(207,876)	(211,787)	(216,262)	(227,300)	(227,300)	(227,300)	(233,709)	(233,709)	(233,709)	2.82%
Fund balance applied (Note):		20,000	20,000	20,000	20,000	20,000	20,000	26,410	26,410	26,410	32.05%
Property Lister Net Suplus (Deficit):		(187,876)	(191,787)	(196,262)	(207,300)	(207,300)	(207,300)	(207,299)	(207,299)	(207,299)	0.00%

Note: fund balance applied will reduce ending fund balance.

LAND RECORDS MODERNIZATION (LRM) FUND

2023 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 2022 ADOPTED - Land Records Modernization (LRM) Fund

Significant changes from 2022	Effect on Budget	Effect on Surplus / (Deficit)	Total	
2022 Budgeted Surplus / (Deficit)			\$ (22,868)	
Significant changes to revenues:				
Account	Incr/(Decr) Revenue			Description
None	-	-		
Total revenue changes	-			
Significant changes to expenses:				
Account	Incr/(Decr) Expense			Description
Capital Equipment Technology	12,000	(12,000)		Increase based on purchasing a plotter to replace an outdated plotter.
Data Processing	9,890	(9,890)		Increase based on additional software.
Professional Service	42,500	(42,500)		Increase based on additional Land Records projects.
Other Transfers Out	15,000	(15,000)		Increase based on transferring additional funds to the GIS cost center 1088.
Other small changes	1,504	(1,504)		This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	80,894			
2023 Budgeted Surplus / (Deficit)			\$ (103,762)	

Financial Summary
Land Records Modernization (LRM) Fund

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	169,346	265,000	255,000	255,000	255,500
Labor	-	-	-	-	-
Travel	790	8,000	8,000	8,000	8,000
Capital	-	-	-	-	12,000
Other Expenditures	166,304	233,318	269,868	269,868	339,262
Total Expenditures	167,094	241,318	277,868	277,868	359,262
(Surplus) / Deficit before adjustments			22,868		103,762
Increase / (Decrease) fund balance			(22,868)		(103,762)
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 081 - Land Records Modernization (LRM)											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	26,000	66,000	57,524	51,000	51,000	61,000	51,000	51,000	51,000	0.00%
Agri Trade Consumer Protection	42004	0	28,159	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		26,000	94,159	57,524	51,000	51,000	61,000	51,000	51,000	51,000	0.00%
Public Services:											
Recording Fees	45010	150,696	191,220	201,156	151,125	151,125	151,125	151,125	151,125	151,125	0.00%
Recording Fees	45068	50,232	63,740	67,052	50,375	50,375	50,375	50,375	50,375	50,375	0.00%
Public Services Subtotal:		200,928	254,960	268,208	201,500	201,500	201,500	201,500	201,500	201,500	0.00%
Total Operating Revenue:											
		226,928	349,119	325,732	252,500	252,500	262,500	252,500	252,500	252,500	0.00%
Interest:											
Interest Investments	48000	3,578	3,754	4,546	2,500	2,500	2,500	3,000	3,000	3,000	20.00%
Investment Mark to Market	48002	1,711	3,130	(6,087)	0	0	0	0	0	0	0.00%
Interest Subtotal:		5,289	6,884	(1,541)	2,500	2,500	2,500	3,000	3,000	3,000	20.00%
Total Non-Operating Revenue:											
		5,289	6,884	(1,541)	2,500	2,500	2,500	3,000	3,000	3,000	20.00%
Revenue Total:											
		232,217	356,003	324,191	255,000	255,000	265,000	255,500	255,500	255,500	0.20%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 081 - Land Records Modernization (LRM)											
Expense											
Travel:											
Registration Tuition	52001	4,385	12,862	2,795	7,100	7,100	7,100	7,100	7,100	7,100	0.00%
Automobile Allowance	52002	119	0	0	300	300	300	300	300	300	0.00%
Commercial Travel	52004	677	0	0	0	0	0	0	0	0	0.00%
Meals	52005	109	0	0	200	200	200	200	200	200	0.00%
Lodging	52006	0	0	0	300	300	300	300	300	300	0.00%
Other Travel Exp	52007	29	0	0	100	100	100	100	100	100	0.00%
Travel Subtotal:		5,318	12,862	2,795	8,000	8,000	8,000	8,000	8,000	8,000	0.00%
Total Travel:											
		5,318	12,862	2,795	8,000	8,000	8,000	8,000	8,000	8,000	0.00%
Capital Outlay:											
Equipment Technology	58003	13,500	0	0	0	0	0	12,000	12,000	12,000	100.00%
Capital Outlay Subtotal:		13,500	0	0	0	0	0	12,000	12,000	12,000	100.00%
Total Capital:											
		13,500	0	0	0	0	0	12,000	12,000	12,000	100.00%
Office:											
Print Duplicate	53003	0	0	0	500	500	500	500	500	500	0.00%
Computer Supplies	53005	0	0	47	0	0	0	0	0	0	0.00%
Computer Software	53006	10,766	2,073	73	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
Office Subtotal:		10,766	2,073	120	10,500	10,500	10,500	10,500	10,500	10,500	0.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 081 - Land Records Modernization (LRM)											
Operating:											
Membership Dues	53502	0	200	0	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	17,494	578	2,196	5,000	5,000	5,000	4,000	4,000	4,000	-20.00%
Operating Subtotal:		17,494	778	2,196	5,000	5,000	5,000	4,000	4,000	4,000	-20.00%
Contractual Services:											
Grounds Maintenance	55007	1,484	0	2,906	2,000	2,000	0	5,000	5,000	5,000	150.00%
Data Processing	55013	137,812	142,827	148,155	142,113	142,113	142,113	152,003	152,003	152,003	6.96%
Professional Service	55014	0	42,640	29,450	99,550	99,550	65,000	142,000	142,000	142,000	42.64%
Contractual Services Subtotal:		139,296	185,467	180,511	243,663	243,663	207,113	299,003	299,003	299,003	22.71%
Insurance Expenses:											
Prop Liab Insurance	76000	408	420	528	705	705	705	759	759	759	7.66%
Insurance Expenses Subtotal:		408	420	528	705	705	705	759	759	759	7.66%
Total Other Operating:		167,964	188,739	183,355	259,868	259,868	223,318	314,262	314,262	314,262	20.93%
Transfers Out:											
Other Transfers Out	59501	7,500	7,500	7,500	10,000	10,000	10,000	25,000	25,000	25,000	150.00%
Transfers Out Subtotal:		7,500	7,500	7,500	10,000	10,000	10,000	25,000	25,000	25,000	150.00%
Total Non-Operating Expense:		7,500	7,500	7,500	10,000	10,000	10,000	25,000	25,000	25,000	150.00%
Expense Total:		194,282	209,101	193,650	277,868	277,868	241,318	359,262	359,262	359,262	29.29%
LRM Net Surplus (Deficit):		37,935	146,902	130,541	(22,868)	(22,868)	23,682	(103,762)	(103,762)	(103,762)	353.74%

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

LAND & WATER CONSERVATION

General Fund – Department: 082
2023 BUDGET NARRATIVE

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

TELEPHONE: (920) 232-1951

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. Identify, secure and manage additional grant funds to support resource protection projects. 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. Implement the State Agricultural Performance Standards with all county producers. Provide State MS4 compliance for all required county owned properties.

DESIGN & CONSTRUCTION MANAGEMENT: Design, cost estimates, 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 streambanks and shorelines. This includes the administration and delivery of the USDA/WI Conservation Reserve Enhancement Program (CREP), the State mandated Agricultural Performance Standards and Prohibitions, the State Farmland Preservation Tax Credit Program (FPP) and the Multi-Discharger Variance (MDV) Program.

SOIL & WATER RESOURCE MANAGEMENT PROGRAM: source: WDATCP & WDNR, provides approximately \$295,000 for staff support (\$185,000) and cost sharing (\$110,000) 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 \$87,500 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/technical assistance available, and to leverage additional funds by providing matching or contributory dollars within grant requests.

LAND & WATER CONSERVATION

General Fund – Department: 082
2023 BUDGET NARRATIVE

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

TELEPHONE: (920) 232-1951

2022 ACCOMPLISHMENTS:

1. Technical assistance services provided on approximately 37 separate best management practices involving the planning, design and construction of land and water resource improvement, restoration and protection components. These include shoreline/streambank protection, riparian buffers, waterway systems, shoreline habitat restoration, critical area stabilization, rain gardens, stream crossings, wetland restorations and well abandonments.
2. Assistance services were provided approximately 569 times for non-farm individuals, 271 times for farmers and 520 times for units of government.
3. Approximately 76 cost-share contracts with landowners were processed, accounting for approx. \$448,917 in county, state & federal cost-share funds paid out or secured for the installation of non-point pollution abatement measures throughout the county.
4. Secured \$376,471 in state & local funding to support implementation of the LWCD's soil & water resource protection programs, including Land & Water Resource Management Plan implementation, the State Ag Performance Standards and locally identified resource concerns.
5. Issued approximately 10 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.
6. Enrolled 1,115 acres into contracts to provide cost-sharing and assistance on developing nutrient management plans for farmers.
7. Secured a Great Lakes Sediment & Nutrient Reduction Program (GLSNRP) grant with Fox-Wolf Watershed Alliance and are beginning to work on soil health initiatives with ag-producers in the Rat River Watershed.
8. Ongoing implementation of the Winnebago Waterways Lake Management Plan and the 9-Key Element Watershed Plan, Healthy Land/Healthy Water through the Winnebago Waterways Program.
9. Implementation of the Ag Performance Standards in accordance with NR 151 and DATCP 50 targeting the FPP participants, Rat River watershed and MDV watersheds and tracked compliance with traditional GIS tools and began testing a new online GIS system.
10. Developed the 2022 Winnebago County Plat Book & digital option that is providing levy reducing revenue.
11. Managed \$221,000 of grant funds from the Natural Resource Damage Assessment (NRDA) for the installation costs of two off-shore breakwall shoreline protection projects on the Winnebago System.
12. Submitted the MS4 Annual Report to fulfill the permit requirements.
13. Coordinated and conducted numerous I & E efforts including presentations, social media, demo projects, WPS Farm Show, Conservation Field Day, Soil Health Challenge, newsletter articles, LWCD Annual Report and the Upper Fox-Wolf Demo Farms Network.
14. Managed the Multi-Discharger Variance (MDV) Program and secured an additional \$21,660 for the installation of best management practices with ag-producers in Winnebago County.

2023 GOALS & OBJECTIVES:

- 1. Secure \$300,000 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 \$90,000 to \$100,000 in annual cost-share funds toward pollution abatement projects at high priority sites throughout the county.**
- 3. Implementation of the Winnebago Waterways Lake Management Plan and the 9-Key Element Watershed Plan, Healthy Land/Healthy Water.**
- 4. Continue implementation of the Agricultural Performance Standards and TMDLs as identified in the Winnebago County Land & Water Resource Management Plan and required by State Law.**
- 5. Continue to improve interdepartmental and intergovernmental communication regarding ordinance enforcement, LWMO permits, the implementation/administration of NR216/MS4 – Stormwater Pollution Prevention Program, and Chapter 88 – Drainage of Lands, to better serve the Towns and Constituents of Winnebago County.**
- 6. Provide technical assistance on 30 conservation practices and sign 40-50 new cost share agreements for the installation of best management practices with the landowners in Winnebago County.**
- 7. Coordinate & conduct I & E efforts including presentations, social media, demo projects, farmer training classes, Conservation Field Day, Soil Health Challenge, Town meetings, Upper Fox-Wolf Demo Farms Network and overall LWCD awareness presentations to landowners, local and regional organizations and industries.**
- 8. Manage and utilize funds from the NRDA, GLSNRP and MDV grants and programs. Seek out funding and grant sources to implement conservation practices on developed and undeveloped sites throughout Winnebago County.**

LAND & WATER CONSERVATION

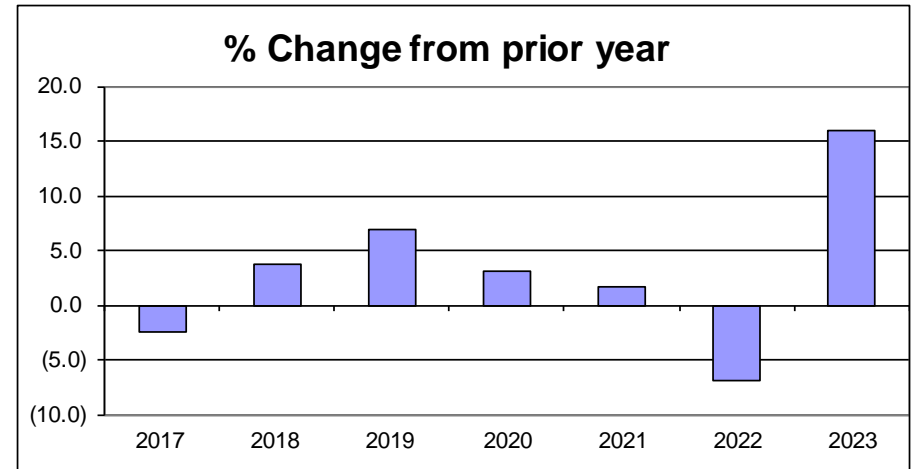
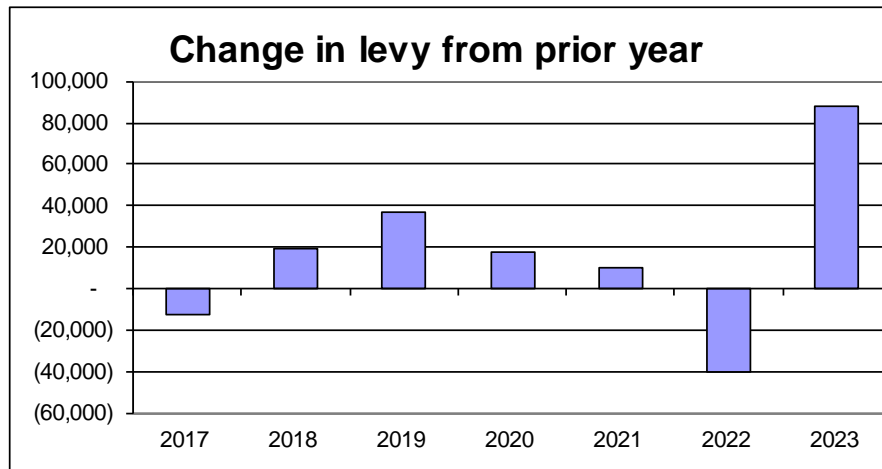
2023 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

There is no change to the staffing table for 2023. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The tax levy for 2023 is \$640,039, an increase of \$87,767 or 15.89% over 2022. The 2022 budget included adding one (1) new position for Watershed Specialist, which was offset by applying General Fund Undesignated Fund Balance. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2022 ADOPTED - Land & Water Conservation

Account	Amount	Description
Significant changes from 2022		
Tax Levy 2022	\$ 552,272	
Revenue Changes - impact on levy:		
Other Grantor Agencies	19,053	Decrease in NRDA & NAWCA grants.
Conservation Services	5,301	Decrease based on estimated reduction in time for MS4 management.
Expense Changes - impact on levy:		
Health Insurance	(15,499)	The 2022 budget included the new Watershed Specialist position which was budgeted at family enrollment and the individual who was hired only enrolled in single coverage.
Other Contracted Services	(5,200)	Decrease based on reduction in WDACP staff costs & Plat Book publishing expenses.
Unassigned General Fund Balance	87,967	For the 2022 adopted budget, a new Watershed Specialist position was added as a budget amendment during the County Board budget sessions and the additional funds were covered by the Unassigned General Fund Balance. For 2023, their allowable levy has been adjusted to include this position.
Other small changes	(3,855)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2023	\$ 640,039	

Expense Account	Amount	Description
Capital - Equipment	39,000	Land & Water Conservation is budgeting to purchase a vehicle to replace their 2003 Ford F-150, which will use unassigned general fund balance.
Unassigned General Fund Balance Applied	\$ 39,000	

Financial Summary Land & Water Conservation

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	66,401	540,958	473,526	553,052	454,739
Labor	301,893	699,779	699,779	699,779	696,794
Travel	1,143	4,100	6,300	6,300	6,300
Capital	-	-	-	-	39,000
Other Expenditures	145,621	613,028	407,686	625,322	391,684
Total Expenditures	448,657	1,316,907	1,113,765	1,331,401	1,133,778
Levy Before Fund Balance Adjustment			640,239		679,039
Unassigned General Fund Balance applied			(87,967)		(39,000)
Net Levy After Fund Balance Adjustment			552,272		640,039

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 082 - Land & Water Conservation											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	12,196	895	0	0	0	0	0	0	0	0.00%
Agri Trade Consumer Protection	42004	231,419	259,063	213,650	288,912	362,831	362,831	300,479	300,479	300,479	4.00%
WI Natural Resources	42009	13,175	13,937	11,190	15,500	15,500	15,500	12,000	12,000	12,000	-22.58%
Other Grantor Agencies	42019	0	152,379	87,438	139,691	145,298	133,204	120,638	120,638	120,638	-13.64%
Intergov Rev Subtotal:		256,790	426,274	312,278	444,103	523,629	511,535	433,117	433,117	433,117	-2.47%
Fines and Permits:											
County Fines	44100	0	0	0	500	500	500	500	500	500	0.00%
Fines and Permits Subtotal:		0	0	0	500	500	500	500	500	500	0.00%
Public Services:											
Forms Copies Etc	45003	4	0	0	20	20	20	20	20	20	0.00%
Conservation Services	45004	1,359	0	0	0	0	0	0	0	0	0.00%
Other Public Charges	45057	2,854	2,515	1,594	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Public Services Subtotal:		4,217	2,515	1,594	5,020	5,020	5,020	5,020	5,020	5,020	0.00%
Interfund Revenue:											
Conservation Services	65004	19,888	17,428	15,023	16,403	16,403	16,403	11,102	11,102	11,102	-32.32%
Interfund Revenue Subtotal:		19,888	17,428	15,023	16,403	16,403	16,403	11,102	11,102	11,102	-32.32%
Total Operating Revenue:		280,895	446,217	328,894	466,026	545,552	533,458	449,739	449,739	449,739	-3.49%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 082 - Land & Water Conservation											
Misc Revenues:											
Rental Equipment	48101	330	170	507	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Material Sales	48105	2,118	1,427	2,395	6,500	6,500	6,500	4,000	4,000	4,000	-38.46%
Misc Revenues Subtotal:		2,448	1,597	2,902	7,500	7,500	7,500	5,000	5,000	5,000	-33.33%
Total Non-Operating Revenue:		2,448	1,597	2,902	7,500	7,500	7,500	5,000	5,000	5,000	-33.33%
Revenue Total:		283,343	447,814	331,796	473,526	553,052	540,958	454,739	454,739	454,739	-3.97%
Expense											
Wages:											
Regular Pay	51100	416,737	405,838	421,492	485,984	485,984	485,984	498,347	498,347	498,347	2.54%
Wages Subtotal:		416,737	405,838	421,492	485,984	485,984	485,984	498,347	498,347	498,347	2.54%
Fringes Benefits:											
FICA Medicare	51200	29,777	29,312	30,592	37,179	37,179	37,179	38,125	38,125	38,125	2.54%
Health Insurance	51201	116,192	113,277	106,570	129,495	129,495	129,495	113,996	113,996	113,996	-11.97%
Dental Insurance	51202	5,874	6,237	6,132	7,218	7,218	7,218	6,479	6,479	6,479	-10.24%
Workers Compensation	51203	2,750	1,560	4,261	5,357	5,357	5,357	3,043	3,043	3,043	-43.20%
WI Retirement	51206	27,289	26,508	28,450	31,721	31,721	31,721	33,888	33,888	33,888	6.83%
Fringe Benefits Other	51207	2,885	2,465	2,272	2,825	2,825	2,825	2,916	2,916	2,916	3.22%
Fringes Benefits Subtotal:		184,768	179,358	178,277	213,795	213,795	213,795	198,447	198,447	198,447	-7.18%
Total Labor:		601,505	585,197	599,769	699,779	699,779	699,779	696,794	696,794	696,794	-0.43%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 082 - Land & Water Conservation											
Travel:											
Registration Tuition	52001	2,268	2,052	1,096	4,100	4,100	2,500	4,000	4,000	4,000	-2.44%
Automobile Allowance	52002	0	0	0	150	150	150	150	150	150	0.00%
Meals	52005	86	70	0	300	300	300	300	300	300	0.00%
Lodging	52006	580	574	0	1,400	1,400	800	1,500	1,500	1,500	7.14%
Other Travel Exp	52007	0	21	0	50	50	50	50	50	50	0.00%
Taxable Benefit	52008	56	12	0	300	300	300	300	300	300	0.00%
Travel Subtotal:		2,990	2,729	1,096	6,300	6,300	4,100	6,300	6,300	6,300	0.00%
Total Travel:											
		2,990	2,729	1,096	6,300	6,300	4,100	6,300	6,300	6,300	0.00%
Capital Outlay:											
Equipment	58004	0	0	0	0	0	0	0	39,000	39,000	100.00%
Capital Outlay Subtotal:		0	0	0	0	0	0	0	39,000	39,000	100.00%
Total Capital:											
		0	0	0	0	0	0	0	39,000	39,000	100.00%
Office:											
Office Supplies	53000	577	449	573	600	600	40	400	400	400	-33.33%
Stationery and Forms	53001	84	43	22	150	150	150	150	150	150	0.00%
Printing Supplies	53002	152	75	248	280	280	280	280	280	280	0.00%
Print Duplicate	53003	0	0	0	150	150	150	150	150	150	0.00%
Postage and Box Rent	53004	9	0	20	150	150	150	150	150	150	0.00%
Computer Supplies	53005	0	22	120	200	200	200	200	200	200	0.00%
Computer Software	53006	4,297	3,608	4,183	6,600	6,600	6,600	7,375	7,375	7,375	11.74%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 082 - Land & Water Conservation											
Telephone	53008	3,304	3,492	3,148	3,300	3,300	3,300	3,650	3,650	3,650	10.61%
Telephone Supplies	53009	0	50	0	100	100	100	100	100	100	0.00%
Print Duplicate	73003	1,257	1,220	1,285	1,600	1,600	1,600	1,600	1,600	1,600	0.00%
Postage and Box Rent	73004	224	278	294	500	500	500	500	500	500	0.00%
Computer Licensing Charge	73006	0	0	0	2,386	2,386	2,386	2,434	2,434	2,434	2.01%
Office Subtotal:		9,904	9,237	9,893	16,016	16,016	15,456	16,989	16,989	16,989	6.08%
Operating:											
Advertising	53500	350	1,387	177	1,100	1,100	1,100	800	800	800	-27.27%
Subscriptions	53501	257	229	150	300	300	300	250	250	250	-16.67%
Membership Dues	53502	3,432	3,506	3,479	4,000	4,000	4,000	4,000	4,000	4,000	0.00%
Agricultural Supplies	53515	0	145	1,005	1,200	1,200	1,200	1,000	1,000	1,000	-16.67%
Food	53520	117	39	96	350	350	350	350	350	350	0.00%
Small Equipment	53522	5,253	416	1,638	1,500	1,500	1,500	1,900	1,900	1,900	26.67%
Other Operating Supplies	53533	362	393	472	600	600	600	600	600	600	0.00%
Motor Fuel	53548	28	35	37	200	200	200	200	200	200	0.00%
Operating Licenses Fees	53553	500	555	664	900	900	700	700	700	700	-22.22%
Operating Grants	53565	106,733	304,072	244,792	323,191	540,827	528,733	313,638	313,638	313,638	-2.96%
Employee Benefit Taxable Other	53578	0	33	0	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	6,414	3,228	2,123	6,300	6,300	6,300	3,157	3,157	3,157	-49.89%
Motor Fuel	73548	1,544	830	1,288	2,200	2,200	2,200	3,000	3,000	3,000	36.36%
Operating licenses fees	73553	180	330	420	600	600	600	600	600	600	0.00%
Operating Subtotal:		125,170	315,200	256,339	342,441	560,077	547,783	330,195	330,195	330,195	-3.58%
Repairs & Maint:											
Maintenance Equipment	54022	197	174	140	500	500	500	500	500	500	0.00%
Maintenance Vehicles	54023	820	256	256	600	600	600	600	600	600	0.00%
Equipment Repairs	54029	442	41	48	500	500	500	500	500	500	0.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 082 - Land & Water Conservation											
Maintenance Vehicles	74023	435	1,019	956	1,700	1,700	1,700	1,700	1,700	1,700	0.00%
Technology Repair and Maintain	74029	396	396	434	528	528	528	561	561	561	6.25%
Repairs & Maint Subtotal:		2,289	1,885	1,834	3,828	3,828	3,828	3,861	3,861	3,861	0.86%
Contractual Services:											
Vehicle Repairs	55005	29	0	0	500	500	500	500	500	500	0.00%
Other Contract Serv	55030	33,871	30,608	31,700	38,100	38,100	38,100	32,900	32,900	32,900	-13.65%
Contractual Services Subtotal:		33,900	30,608	31,700	38,600	38,600	38,600	33,400	33,400	33,400	-13.47%
Insurance Expenses:											
Prop Liab Insurance	76000	3,336	3,468	4,872	6,801	6,801	6,801	7,239	7,239	7,239	6.44%
Insurance Expenses Subtotal:		3,336	3,468	4,872	6,801	6,801	6,801	7,239	7,239	7,239	6.44%
Total Other Operating:		174,599	360,398	304,638	407,686	625,322	612,468	391,684	391,684	391,684	-3.93%
Expense Total:		779,093	948,324	905,503	1,113,765	1,331,401	1,316,347	1,094,778	1,133,778	1,133,778	1.80%
Land & Water Conservation Net/(Levy):		(495,751)	(500,510)	(573,707)	(640,239)	(778,349)	(775,389)	(640,039)	(679,039)	(679,039)	6.06%
Unassigned General Fund Balance Applied:		0	0	0	87,967	87,967	87,967	0	39,000	39,000	100.00%
Land & Water Conservation Net/(Levy):		(495,751)	(500,510)	(573,707)	(552,272)	(690,382)	(687,422)	(640,039)	(640,039)	(640,039)	15.89%

WINNEBAGO COUNTY CAPITAL OUTLAY - 2023

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Land & Water Conservation -				
	Vehicle	1	39,000	39,000
		1		39,000

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
NON-DIVISIONAL				
County Board	\$ -	\$ 292,772	\$ -	\$ 292,772
Scholarship Program	700	9,000	(8,300)	-
Unclassified	5,242,617	5,883,964	(3,996,893)	(3,355,546)
	<u>\$ 5,243,317</u>	<u>\$ 6,185,736</u>	<u>\$ (4,005,193)</u>	<u>\$ (3,062,774)</u>

COUNTY BOARD

General Fund – Department: 001

2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Thomas Egan
LOCATION: Winnebago County
112 Otter Avenue
Oshkosh, WI 54901

TELEPHONE: (920) 232-3439

MISSION STATEMENT:

The County Board aims to set broad policy with regards to the needs of the county taxpayer along with evaluating the results of these policies and ongoing programs. Additionally, the County Board reviews and adopts the annual budget appropriating funding to support county services, programs and other functions under their jurisdiction.

COUNTY BOARD

General Fund –Department: 001
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Thomas Egan
LOCATION: Winnebago County
112 Otter Avenue
Oshkosh, WI 54901

TELEPHONE: (920) 232-3439

2022 ACCOMPLISHMENTS:

1. Adopted revisions to the Winnebago County Compensation Schedule in January.
2. Accepted second half payment of the American Rescue Plan Act (ARPA) Funds in the amount of \$16.6 Million.
3. Authorized the Winnebago County District Attorney's Office to accept Department of Justice grants totaling more than \$1.2 Million
4. Authorized the acceptance of the \$10,351,686 Neighborhood Improvement Grant from the State of Wisconsin to be used for the Homelessness Eviction and Loss Prevention (HELP) Pilot Program in the Department of Human Services
5. Convened the April 19, 2022 Organizational Meeting of newly elected County Board of Supervisors and adopted the 2022-2024 Rules of the Winnebago County Board of Supervisors
6. Created the Ad Hoc Committee Structure Review Committee
7. Approved various capital projects, including:
 - a. Building a Sheriff's Office Evidence Storage and Coroner's Office/Morgue Building (\$1.5 Million)
 - b. Constructing a Residential Facility to house released 980 violent sexual offenders (\$1 Million)
 - c. Construct T-Hangar facilities at Wittman Regional Airport (\$4.3 Million)

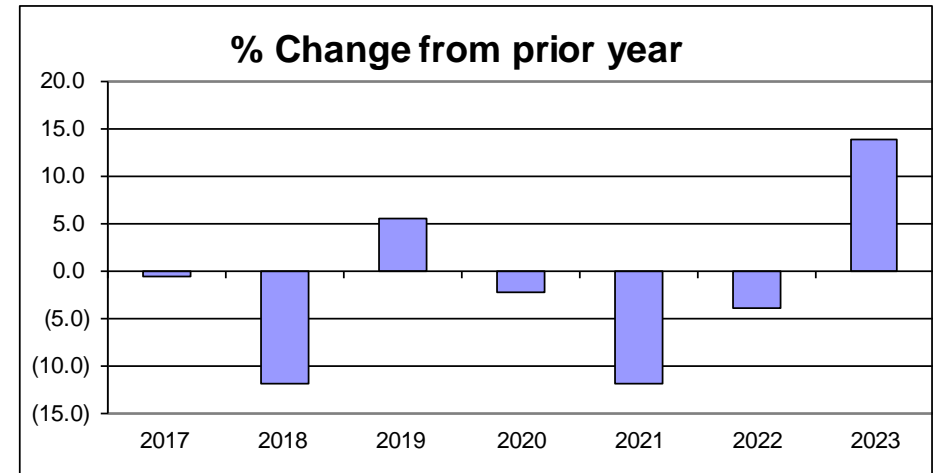
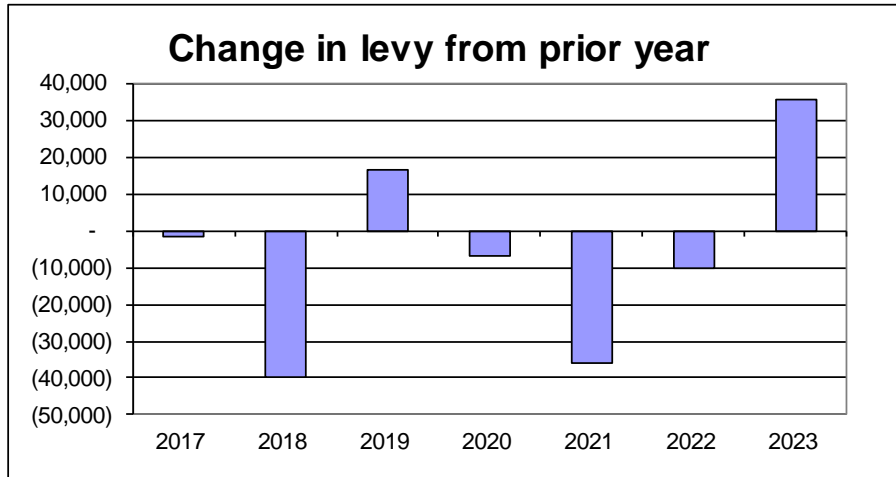
2023 GOALS & OBJECTIVES:

1. The county's ARPA Committee and the county board will continue to work with community partners to distribute funds according to county and federal guidelines.
2. Continue to partner with Outagamie County to support UWO-Fox Cities Campus to plan for long-range improvements at this facility.
3. Work to ensure the successful completion of prior approved capital projects.
4. Work to improve the live stream and digital broadcasts of county board meetings and committee meetings and the posting and retention of those videos.
5. Continue to serve Winnebago County in a fiscally responsible manner, while providing services in an efficient, effective and compassionate manner.

COUNTY BOARD

2023 BUDGET NARRATIVE HIGHLIGHTS

COUNTY LEVY: The 2023 tax levy is \$292,772, an increase of \$35,765 or 13.92% over 2022.



Scholarship Fund:

COUNTY LEVY: The County is not giving a tax levy for the scholarship program for 2023. In 2022, \$9,000 was the tax levy, no change from 2021. The County intends on drawing down the Scholarship fund balance and then sustaining the scholarship payments within operating tax levy.

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 2022 ADOPTED - County Board

Account	Amount	Description
Significant changes from 2022		
Tax Levy 2022	\$ 257,007	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Elected Officials	10,000	Increase based on anticipated increase of per diems being requested by new board members.
Citizen Board Per Diem	10,000	Increase based on anticipated increase of per diems being requested by new committee members.
Capital - Equipment Technology	(23,000)	Decrease based on no new capital equipment technology items in 2023. In 2022, \$23,000 was budgeted to update the Roll Call/Open Meetings Voting System as a budget amendment using fund balance.
Unassigned General Fund Balance	25,500	In 2022, \$23,000 of unassigned general fund balance was applied for updating the Roll Call/Open Meetings Voting System and \$2,000 was applied in Professional Services for the Diversity Affairs Speakers. No unassigned general fund balance will be applied for County Board for the 2023 budget.
Other small changes	13,265	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2023	\$ 292,772	

Financial Summary County Board

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	-	-	-	-	-
Labor	67,294	143,150	138,150	138,150	158,150
Travel	16,303	62,500	62,500	62,500	67,500
Capital	3,000	13,100	23,000	23,000	-
Other Expenditures	45,474	70,613	58,857	58,857	67,122
Total Expenditures	132,071	289,363	282,507	282,507	292,772
Levy Before Fund Balance Adjustment			282,507		292,772
Unassigned General Fund Balance applied			(25,500)		-
Net Levy After Fund Balance Adjustment			257,007		292,772

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 001 - Board											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	0	6,964	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		0	6,964	0	0	0	0	0	0	0	0.00%
Total Operating Revenue:											
		0	6,964	0	0	0	0	0	0	0	0.00%
Misc Revenues:											
Other Miscellaneous Revenues	48109	0	0	8	0	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		0	0	8	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:											
		0	0	8	0	0	0	0	0	0	0.00%
Revenue Total:											
		0	6,964	8	0	0	0	0	0	0	0.00%
Expense											
Wages:											
Elected Officials	51103	113,028	97,560	102,275	115,000	115,000	115,000	125,000	125,000	125,000	8.70%
Citizen Board Per Diem	51106	12,300	8,425	11,925	13,000	13,000	18,000	23,000	23,000	23,000	76.92%
Other Per Diem	51107	0	2,675	2,925	0	0	0	0	0	0	0.00%
Wages Subtotal:		125,328	108,660	117,125	128,000	128,000	133,000	148,000	148,000	148,000	15.63%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 001 - Board											
Fringes Benefits:											
FICA Medicare	51200	9,378	8,132	8,840	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
Workers Compensation	51203	126	70	134	150	150	150	150	150	150	0.00%
Fringes Benefits Subtotal:		9,504	8,202	8,974	10,150	10,150	10,150	10,150	10,150	10,150	0.00%
Total Labor:		134,833	116,863	126,099	138,150	138,150	143,150	158,150	158,150	158,150	14.48%
Travel:											
Registration Tuition	52001	13,865	4,226	3,039	17,000	17,000	17,000	19,000	19,000	19,000	11.76%
Automobile Allowance	52002	26,180	8,811	11,420	26,000	26,000	26,000	15,735	26,000	26,000	0.00%
Commercial Travel	52004	2,991	1,402	951	3,000	3,000	3,000	5,000	5,000	5,000	66.67%
Meals	52005	1,428	587	349	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
Lodging	52006	19,062	7,092	6,341	14,000	14,000	14,000	15,000	15,000	15,000	7.14%
Other Travel Exp	52007	975	532	240	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Taxable Benefit	52008	68	0	19	0	0	0	0	0	0	0.00%
Travel Subtotal:		64,569	22,650	22,358	62,500	62,500	62,500	57,235	67,500	67,500	8.00%
Total Travel:		64,569	22,650	22,358	62,500	62,500	62,500	57,235	67,500	67,500	8.00%
Capital Outlay:											
Equipment Technology	58003	0	0	0	23,000	23,000	13,100	0	0	0	-100.00%
Capital Outlay Subtotal:		0	0	0	23,000	23,000	13,100	0	0	0	-100.00%
Total Capital:		0	0	0	23,000	23,000	13,100	0	0	0	-100.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 001 - Board											
Office:											
Office Supplies	53000	78	0	38	3,700	3,700	3,700	500	500	500	-86.49%
Stationery and Forms	53001	61	151	44	100	100	700	700	700	700	600.00%
Print Duplicate	53003	2,205	2,186	1,808	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Postage and Box Rent	53004	1,674	2,110	3,244	1,000	1,000	4,000	4,000	4,000	4,000	300.00%
Computer Software	53006	0	0	0	100	100	4,230	2,000	2,000	2,000	1,900.00%
Telephone	53008	206	221	96	0	0	54	0	0	0	0.00%
Print Duplicate	73003	1,790	2,357	2,268	2,000	2,000	4,000	4,000	4,000	4,000	100.00%
Postage and Box Rent	73004	1,482	1,011	798	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
Computer Licensing Charge	73006	0	0	0	2,024	2,024	2,024	1,878	1,878	1,878	-7.21%
Office Subtotal:		7,496	8,036	8,297	12,424	12,424	22,208	16,578	16,578	16,578	33.44%
Operating:											
Advertising	53500	0	0	0	500	500	0	0	0	0	-100.00%
Subscriptions	53501	0	878	1,207	1,000	1,000	1,000	1,200	1,200	1,200	20.00%
Membership Dues	53502	21,438	21,438	21,438	21,438	21,438	21,438	25,000	25,000	25,000	16.62%
Publish Legal Notices	53503	19,809	8,155	12,950	16,000	16,000	16,000	16,000	16,000	16,000	0.00%
Food	53520	319	0	0	250	250	600	600	600	600	140.00%
Small Equipment	53522	28	0	0	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Other Operating Supplies	53533	178	231	266	500	500	2,000	1,000	1,000	1,000	100.00%
Small Equipment Technology	53580	1,403	2,028	195	0	0	0	0	0	0	0.00%
Operating Subtotal:		43,175	32,730	36,056	40,688	40,688	42,038	44,800	44,800	44,800	10.11%
Repairs & Maint:											
Equipment Repairs	54029	3,000	3,000	0	4,000	4,000	4,000	4,000	4,000	4,000	0.00%
Technology Repair and Maintain	74029	1,386	1,353	1,386	1,551	1,551	1,551	1,485	1,485	1,485	-4.26%
Repairs & Maint Subtotal:		4,386	4,353	1,386	5,551	5,551	5,551	5,485	5,485	5,485	-1.19%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 001 - Board											
Contractual Services:											
Professional Service	55014	0	4,341	34,985	12,000	12,000	12,000	12,000	12,000	12,000	0.00%
Other Contract Serv	55030	0	0	0	0	0	622	0	0	0	0.00%
Personnel Services	75800	(6,358)	(7,570)	(6,721)	(12,500)	(12,500)	(12,500)	(12,500)	(12,500)	(12,500)	0.00%
Contractual Services Subtotal:		(6,358)	(3,229)	28,264	(500)	(500)	122	(500)	(500)	(500)	0.00%
Insurance Expenses:											
Prop Liab Insurance	76000	528	552	744	694	694	694	759	759	759	9.37%
Insurance Expenses Subtotal:		528	552	744	694	694	694	759	759	759	9.37%
Total Other Operating:		49,228	42,442	74,746	58,857	58,857	70,613	67,122	67,122	67,122	14.04%
Expense Total:		248,629	181,954	223,203	282,507	282,507	289,363	282,507	292,772	292,772	3.63%
Board Net/(Levy):		(248,629)	(174,990)	(223,195)	(282,507)	(282,507)	(289,363)	(282,507)	(292,772)	(292,772)	3.63%
Unassigned General Fund Balance Applied:		0	0	0	25,500	25,500	25,500	0	0	0	-100.00%
Board Net/(Levy):		(248,629)	(174,990)	(223,195)	(257,007)	(257,007)	(263,863)	(282,507)	(292,772)	(292,772)	13.92%

Financial Summary Scholarship Program

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	284	650	650	650	700
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	7,500	9,000	9,000	9,000	9,000
Total Expenditures	7,500	9,000	9,000	9,000	9,000
Levy Before Fund Balance Adjustments			8,350		8,300
Increase / (Decrease) fund balance			650		(8,300)
Net Levy After Fund Balance Adjustments			9,000		-

Winnebago County											
Budget Detail - 2023											
Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 060 - Scholarship											
Revenue											
Interest:											
Interest Investments	48000	999	804	567	650	650	650	700	700	700	7.69%
Investment Mark to Market	48002	478	670	(787)	0	0	0	0	0	0	0.00%
Interest Subtotal:		1,476	1,474	(220)	650	650	650	700	700	700	7.69%
Total Non-Operating Revenue:											
		1,476	1,474	(220)	650	650	650	700	700	700	7.69%
Revenue Total:											
		1,476	1,474	(220)	650	650	650	700	700	700	7.69%
Expense											
Operating:											
Operating Grants	53565	7,500	8,500	10,500	9,000	9,000	9,000	9,000	9,000	9,000	0.00%
Operating Subtotal:		7,500	8,500	10,500	9,000	9,000	9,000	9,000	9,000	9,000	0.00%
Total Other Operating:											
		7,500	8,500	10,500	9,000	9,000	9,000	9,000	9,000	9,000	0.00%
Expense Total:											
		7,500	8,500	10,500	9,000	9,000	9,000	9,000	9,000	9,000	0.00%
Scholarship Net Surplus (Deficit):											
		(6,024)	(7,026)	(10,720)	(8,350)	(8,350)	(8,350)	(8,300)	(8,300)	(8,300)	-0.60%

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

MISCELLANEOUS AND UNCLASSIFIED

2023 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, operating grants, transfers to other funds, and other expenses in the expenditure area. The revenues are state-shared revenues, investment income, and indirect costs.

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

OVERALL: We plan to apply \$3,996,893 of unassigned general fund balance within Miscellaneous and Unclassified to reduce the 2023 tax levy. Other unassigned general fund balance applications can be found in Corporation Counsel (\$69,401), Information Technology (\$50,000), District Attorney (\$10,000), Emergency Management (\$49,500), Parks (\$130,000), Land & Water Conservation (\$39,000), and Facilities (\$1,153,016) for one-time expenses. Details for these uses can be found in each department's sections of the budget book. The total budgeted unassigned general fund balance applied totals \$5,497,810 and can be found in the Significant Information in the Overview section. In 2022, we applied \$2,977,535 to reduce the tax levy. A schedule of significant changes follows.

SIGNIFICANT CHANGES FROM 2022 ADOPTED - Miscellaneous & Unclassified

Account	Amount	Description
Significant changes from 2022		
Net Levy/(Surplus) 2022	\$ (3,163,923)	
Revenue Changes - impact on levy:		
State Shared Revenue	272,909	For the 2022 budget, a 1.03% increase was used from the projected amount. 2023 budgeted amount is based on estimates received from the Department of Revenue.
Indirect Cost	7,000	Decrease based on the 2021 cost allocation plan provided by Maximus, which allocates Child Support. 66% of that amount is moved from Child Support into the Miscellaneous & Unclassified revenue.
Interest Investments	(105,000)	Increase based on investment rates increasing and set to stay at an incline into 2023.
Other Miscellaneous Revenues	(30,000)	Increase based on amounts in unclaimed funds projected to hit the 10 year mark where revenues can be claimed and higher purchase card rebates.
Expense Changes - impact on levy:		
Payout Wages	(25,000)	Decrease based on fewer employees that will retire with sick leave payout benefits, as this is no longer offered to employees who started after 2014 (Sheriff), 2013 (Courthouse, Human Services, Highway and Park View Health Center), 2011 (Dispatchers) and 2005 (Management). This program allowed employees to convert unused sick time to payout percentage and can either be paid out to employees (\$5,000 or less), converted to post-retirement health insurance premiums, or paid into a 401A retirement plan. The numbers of employees who still have these balances available continue to decline every year.
Leadership Training	35,000	Increase based on future leadership training goals for all staff (\$25,000 budgeted) and additional training/travel funds (\$25,000) that departments can request funds from the County Executive's office and if approved, will be transferred into their department budget. In the 2023 budget process, many departments requested additional training/travel funds and this way these requests can be given proper scrutiny and allowed for any department who needs it.
Computer Software	25,000	Increase to purchase agenda software.
Bad Debts Expense	(12,325)	This account is used for the write-off of taxes due for expired tax certificates. For 2023, that will be for year 2010 and this number has been provided by the County Treasurer.
Operating Grants	217,905	Increase based on increasing library aid \$135,000, Regional Planning Commission \$44,000, and a Route 10 Transition project \$40,000.
Maintenance Grounds - interfund	50,000	Increase based on parking lot repairs that are needed throughout the various County buildings. This work is completed by the Highway Department.
Accounting Auditing	44,400	Increase based on moving expenses to the correct object code for Dana investment quarterly fees and Associated Trust investment quarterly fees - a small increase of \$4,270 from 2022.

SIGNIFICANT CHANGES FROM 2022 ADOPTED - Miscellaneous & Unclassified

Account	Amount	Description
Professional Services	(40,130)	Decrease based on moving expenses to the correct object code for Dana investment quarterly fees and Associated Trust investment quarterly fees - a small increase of \$4,270 from 2022.
Property Assessments	25,000	Increase based on a known street special assessments on Osborn Street, which is projected to start in 2023.
Other Transfers Out	(36,458)	Decrease to the transfer out from Miscellaneous & Unclassified to the IDB budget. For the 2023 budget, the decision was made to change the contribution to \$1.00/person for our population, which is 172,542.
Salary Contingencies	432,889	For the 2023 budget, Winnebago County is preparing for the results of the wage study that was started in 2022 by McGrath Consulting Group . Given the labor market, it is anticipated that there will be wage re-alignments within the County that will increase wages and this is the contingency to cover those costs County-wide.
Unassigned General Fund Balance applied	(1,019,358)	In 2023 \$3,996,893 of unassigned general fund balance will be applied to stay within levy limits. For the 2022 budget, \$2,977,535 was applied to stay within levy limits. This largest component of this increase is based on the increase in salary contingency and operating grants. Other items to add is the small levy increases in County Clerk, Finance, Airport, Park View Health Center, and UW-Extension. Other departments came in with lower levy amounts and the Department of Administration was created drawing some funds from the Finance Division, but most were new levy-funded expenses.
Other small changes	(33,455)	This is a combination of small increases and decreases to revenue and expense accounts.
Net Levy/ (Surplus) 2023	\$ (3,355,546)	Represents more revenue than expenses so this reduces the overall levy.

Financial Summary
Miscellaneous & Unclassified

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	1,082,921	5,386,076	5,384,576	5,384,576	5,242,617
Labor	155,083	242,213	242,213	242,213	215,300
Travel	11,414	29,750	15,000	29,750	50,000
Capital	-	-	-	-	-
Other Expenditures	2,083,822	7,926,606	4,940,975	10,450,222	5,618,664
Total Expenditures	2,250,319	8,198,569	5,198,188	10,722,185	5,883,964
(Net)/Levy Before Fund Balance Adjustments			(186,388)		641,347
Unassigned General Fund Balance used to balance tax levy			(2,977,535)		(3,996,893)
(Net)/Levy After Fund Balance Adjustments			(3,163,923)		(3,355,546)

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 039 - Miscellaneous unclassified											
Revenue											
Taxes:											
Forest Crop Tax	41001	1,921	2,218	2,111	2,300	2,300	2,300	2,300	2,300	2,300	0.00%
Retained Sales Tax	41004	137	127	119	150	150	150	150	150	150	0.00%
Taxes Subtotal:		2,058	2,345	2,230	2,450	2,450	2,450	2,450	2,450	2,450	0.00%
Intergov Rev:											
State Shared Revenue	42001	3,922,412	3,923,791	3,640,705	4,004,976	4,004,976	4,004,976	3,732,067	3,732,067	3,732,067	-6.81%
WI Dept of Administration	42002	0	505,585	0	0	0	0	0	0	0	0.00%
Indirect Cost	42020	170,827	161,103	153,352	165,000	165,000	165,000	158,000	158,000	158,000	-4.24%
Intergov Rev Subtotal:		4,093,239	4,590,479	3,794,057	4,169,976	4,169,976	4,169,976	3,890,067	3,890,067	3,890,067	-6.71%
Public Services:											
Other Public Charges	45057	120	105	75	150	150	150	100	100	100	-33.33%
Public Services Subtotal:		120	105	75	150	150	150	100	100	100	-33.33%
Total Operating Revenue:		4,095,417	4,592,929	3,796,362	4,172,576	4,172,576	4,172,576	3,892,617	3,892,617	3,892,617	-6.71%
Interest:											
Interest Investments	48000	1,585,586	1,373,347	987,606	1,095,000	1,095,000	1,095,000	1,200,000	1,200,000	1,200,000	9.59%
Investment Mark to Market	48002	762,879	1,145,074	(1,386,551)	0	0	0	0	0	0	0.00%
Interest Subtotal:		2,348,465	2,518,421	(398,945)	1,095,000	1,095,000	1,095,000	1,200,000	1,200,000	1,200,000	9.59%
Misc Revenues:											
Sale Of Prop Equip	48104	22,481	21,001	19,689	7,000	7,000	8,500	10,000	10,000	10,000	42.86%
Other Miscellaneous Revenues	48109	101,040	139,790	61,389	110,000	110,000	110,000	140,000	140,000	140,000	27.27%
Misc Revenues Subtotal:		123,521	160,792	81,078	117,000	117,000	118,500	150,000	150,000	150,000	28.21%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 039 - Miscellaneous unclassified											
Transfers In:											
Other Transfers In	49501	0	0	869,113	0	0	0	0	0	0	0.00%
Transfers In Subtotal:		0	0	869,113	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		2,471,986	2,679,213	551,247	1,212,000	1,212,000	1,213,500	1,350,000	1,350,000	1,350,000	11.39%
Revenue Total:		6,567,403	7,272,142	4,347,608	5,384,576	5,384,576	5,386,076	5,242,617	5,242,617	5,242,617	-2.64%
Expense											
Wages:											
Regular Pay	51100	(10,654)	17,701	0	0	0	0	0	0	0	0.00%
Payout Wages	51120	231,967	211,315	219,381	225,000	225,000	225,000	200,000	200,000	200,000	-11.11%
Payroll Sundry Account	51190	1,528	0	0	0	0	0	0	0	0	0.00%
Wages Subtotal:		222,841	229,016	219,381	225,000	225,000	225,000	200,000	200,000	200,000	-11.11%
Fringes Benefits:											
FICA Medicare	51200	8,614	10,736	11,386	17,213	17,213	17,213	15,300	15,300	15,300	-11.11%
Health Insurance	51201	282	0	0	0	0	0	0	0	0	0.00%
Dental Insurance	51202	1	0	0	0	0	0	0	0	0	0.00%
Workers Compensation	51203	18	0	4	0	0	0	0	0	0	0.00%
Unemployment Comp	51204	0	284	(221)	0	0	0	0	0	0	0.00%
WI Retirement	51206	(815)	1,392	72	0	0	0	0	0	0	0.00%
Fringe Benefits Other	51207	14	0	0	0	0	0	0	0	0	0.00%
Fringes Benefits Subtotal:		8,113	12,412	11,242	17,213	17,213	17,213	15,300	15,300	15,300	-11.11%
Total Labor:		230,954	241,428	230,623	242,213	242,213	242,213	215,300	215,300	215,300	-11.11%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 039 - Miscellaneous unclassified											
Travel:											
Leadership Training	52000	0	0	0	15,000	29,750	29,750	50,000	50,000	50,000	233.33%
Travel Subtotal:		0	0	0	15,000	29,750	29,750	50,000	50,000	50,000	233.33%
Total Travel:		0	0	0	15,000	29,750	29,750	50,000	50,000	50,000	233.33%
Office:											
Office Supplies	53000	0	14,015	0	0	0	320	0	0	0	0.00%
Postage and Box Rent	53004	0	24	453	0	0	450	900	900	900	100.00%
Computer Software	53006	0	0	0	0	0	0	25,000	25,000	25,000	100.00%
Telephone	53008	0	3,864	5,058	0	0	5,000	4,824	4,824	4,824	100.00%
Office Subtotal:		0	17,903	5,510	0	0	5,770	30,724	30,724	30,724	100.00%
Operating:											
Household Supplies	53516	23	345	152	150	150	150	0	0	0	-100.00%
Bad Debts Expense	53561	(17,788)	60,500	(50,444)	20,000	20,000	20,000	7,675	7,675	7,675	-61.63%
Property Taxes	53562	3,108	12,150	142,514	500	500	500	2,500	2,500	2,500	400.00%
Tax Refunds	53564	8,605	86,784	8,428	40,000	40,000	10,000	0	0	0	-100.00%
Operating Grants	53565	2,555,851	2,780,489	2,782,021	2,685,751	2,685,751	2,685,751	2,903,656	2,903,656	2,903,656	8.11%
Other Miscellaneous	53568	498	1,111	11,514	2,000	2,000	4,200	5,000	5,000	5,000	150.00%
Small Equipment Technology	53580	0	17,253	0	0	0	0	0	0	0	0.00%
Operating Subtotal:		2,550,298	2,958,631	2,894,185	2,748,401	2,748,401	2,720,601	2,918,831	2,918,831	2,918,831	6.20%
Repairs & Maint:											
Maintenance Grounds	74021	64,146	85,299	68,408	50,000	50,000	50,000	100,000	100,000	100,000	100.00%
Repairs & Maint Subtotal:		64,146	85,299	68,408	50,000	50,000	50,000	100,000	100,000	100,000	100.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 039 - Miscellaneous unclassified											
Utilities:											
Water and Sewer	54702	0	154	16	50	50	0	20	20	20	-60.00%
Utilities Subtotal:		0	154	16	50	50	0	20	20	20	-60.00%
Contractual Services:											
Accounting Auditing	55012	0	0	0	0	0	0	44,400	44,400	44,400	100.00%
Professional Service	55014	34,795	38,598	41,878	40,130	40,130	40,130	0	0	0	-100.00%
Property Assessments	55054	222,679	0	30,852	15,000	15,000	15,000	40,000	40,000	40,000	166.67%
Contractual Services Subtotal:		257,474	38,598	72,730	55,130	55,130	55,130	84,400	84,400	84,400	53.09%
Insurance Expenses:											
Prop Liab Insurance	76000	6,096	6,336	8,460	11,283	11,283	11,283	12,147	12,147	12,147	7.66%
Insurance Expenses Subtotal:		6,096	6,336	8,460	11,283	11,283	11,283	12,147	12,147	12,147	7.66%
Total Other Operating:		2,878,014	3,106,921	3,049,309	2,864,864	2,864,864	2,842,784	3,146,122	3,146,122	3,146,122	9.82%
Transfers Out:											
Other Transfers Out	59501	2,928,150	380,179	8,039,248	209,000	5,817,034	5,817,034	172,542	172,542	172,542	-17.44%
Transfers Out Subtotal:		2,928,150	380,179	8,039,248	209,000	5,817,034	5,817,034	172,542	172,542	172,542	-17.44%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 039 - Miscellaneous unclassified											
Other Financing Uses:											
Res Contingencies	59502	0	0	0	300,000	201,213	0	300,000	300,000	300,000	0.00%
Res Salaries	59503	0	0	0	1,567,111	1,567,111	0	2,000,000	2,000,000	2,000,000	27.62%
Other Financing Uses Subtotal:		0	0	0	1,867,111	1,768,324	0	2,300,000	2,300,000	2,300,000	23.18%
Total Non-Operating Expense:		2,928,150	380,179	8,039,248	2,076,111	7,585,358	5,817,034	2,472,542	2,472,542	2,472,542	19.09%
Expense Total:		6,037,118	3,728,527	11,319,180	5,198,188	10,722,185	8,931,781	5,883,964	5,883,964	5,883,964	13.19%
Miscellaneous unclassified Net/(Levy):		530,285	3,543,614	(6,971,572)	186,388	(5,337,609)	(3,545,705)	(641,347)	(641,347)	(641,347)	-444.09%
Unassigned General Fund applied:											
Street assessments		222,679	0	0	0	0	0	0	0	0	0.00%
Reach Counseling		0	40,000	0	0	0	0	0	0	0	0.00%
Unassigned General Fund balance		7,893,509	3,280,483	11,587,499	2,977,535	8,794,569	8,794,569	3,996,893	3,996,893	3,996,893	34.23%
Airport portion of Debt Payoff		0	0	32,000	0	0	0	0	0	0	0.00%
PVHC portion of Debt Payoff		0	0	19,000	0	0	0	0	0	0	0.00%
Debt Service Fund portion of Debt payoff		0	0	2,814,000	0	0	0	0	0	0	0.00%
Net Miscellaneous unclassified:		8,646,473	6,864,097	7,480,927	3,163,923	3,456,960	5,248,864	3,355,546	3,355,546	3,355,546	6.06%

Note: Fund balance applied in this cost center is a use of fund balance to reduce the overall levy for the county.

WINNEBAGO COUNTY
2023 BUDGET
SCHEDULE OF MISCELLANEOUS OPERATING GRANT PAYMENTS

	2021 Budget	2022 Budget	2023 Budget	Change 2023 over / (under) 2022	
				Amount	Percent
Library (See attached schedule)	\$ 2,229,370	\$ 2,326,557	\$ 2,426,235	\$ 99,678	4.28%
Library fees due for County resident usage of other library systems	58,647	54,857	89,246	34,389	63%
Regional Planning Commission	153,750	126,307	170,375	44,068	35%
ADVOCAP	39,000	-	-	-	0%
County Fair Association	60,000	100,000	100,000	-	0%
Ambulance Service	3,000	3,030	2,800	(230)	-8%
Railroad Consortium	25,000	25,000	25,000	-	0%
LiveWell Fox Valley Initiative (1)	25,000	-	-	-	100%
Route 10 Transition	-		40,000	40,000	200%
Subtotal	2,593,767	2,635,751	2,853,656	217,905	8%
Culvert and Bridge Aide	158,552	50,000	50,000	0	0%
Totals	\$ 2,752,319	\$ 2,685,751	\$ 2,903,656	\$ 217,905	8.00%

SCHEDULE OF MISCELLANEOUS INTERFUND TRANSFERS

Industrial Development Board Grant	\$ 209,000	\$ 209,000	\$ 172,542	(36,458)	-17%
Totals	\$ 209,000	\$ 209,000	\$ 172,542	\$ (36,458)	-17%

Note 1: The LiveWell Fox Valley is a tri-county partnership initiative to advance a culture of health and well-being for all residents in the Fox Valley.

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

	<u>Used for 2022 library allocation</u>		2021 Library Allocation	2022 Library Allocation	2023 Library Allocation	<u>Change 2023 over / (under) 2022</u>	
	<u>2022 Net Library Budget</u>	<u>Percent of County Users/Usage</u>				<u>Amount</u>	<u>Percent</u>
<u>Operating:</u>							
Menasha	\$ 1,645,287	25.1% *	\$ 416,304	\$ 396,635	\$ 412,967	\$ 16,332	4.1%
Neenah	2,287,983	38.7% *	856,638	866,093	885,449	19,357	2.2%
Omro	216,460	43.4% *	104,200	107,635	93,944	(13,691)	-12.7%
Oshkosh	3,564,466	22.9% *	642,196	771,766	816,262	44,495	5.8%
Winneconne	200,159	55.6% *	115,359	108,552	111,288	2,737	2.5%
Total operating	<u>7,914,355</u>		<u>2,134,697</u>	<u>2,250,681</u>	<u>2,319,910</u>	<u>69,229</u>	<u>3.1%</u>
<u>Facilities:</u>							
Menasha	224,400	25.1% *	59,915	55,876	56,324	449	0.8%
Neenah	-	38.7% *	14,758	-	-	-	0.0%
Omro	-	43.4% *	-	-	-	-	0.0%
Oshkosh	-	22.9% *	-	-	-	-	0.0%
Winneconne	-	55.6% *	-	-	-	-	0.0%
Total operating	<u>224,400</u>		<u>74,673</u>	<u>55,876</u>	<u>56,324</u>	<u>449</u>	<u>0.8%</u>
Special Project Grant (Note below)			<u>20,000</u>	<u>20,000</u>	<u>50,000</u>	<u>30,000</u>	<u>0.0%</u>
Totals	<u>\$ 8,138,755</u>		<u>\$ 2,229,370</u>	<u>\$ 2,326,557</u>	<u>\$ 2,426,235</u>	<u>\$ 99,678</u>	<u>4.3%</u>

* *Percent of actual circulation*

2022 Net Library Budget: The 2023 library tax levy is based on the 2022 net 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.

Special Project Grant: The libraries are submitting one special project request this year, divided into two parts:

The request from the libraries is for \$20,000 toward the purchase of eBooks and eAudiobooks.

The libraries are requesting that half, \$10,000, is contributed to the Winnefox Overdrive Advantage Collection. This collection only includes titles purchased by Winnefox Library System for Winnefox patrons, compared to the statewide Overdrive Collection. The total Winnefox Advantage Collection budget is comprised contributions from every library in the Winnefox System and the Winnebago special projects contributions; the Advantage Collection allows for significantly shorter wait time on holds of titles. In 2022, the total Advantage Collection budget is over \$135,000.

The second \$10,000 would supplement what the county libraries spend individually on eBooks and eAudiobooks.

In 2022, the five libraries contributed over \$75,000 from their operating and trust fund budgets towards Overdrive and Hoopla. Hoopla is a complimentary service to Overdrive that allows patrons to borrow items immediately. The desire to use the \$20,000 to reach patrons even when they cannot physically be in the building. Use of electronic materials has been rising and the pandemic crisis highlighted just how important libraries are and need to be in the digital world as well as the physical.

In addition, the County Executive is proposing in 2023 increasing the special project line item \$30,000 to fund community partnerships intended on increasing library visibility and promotion while also investing in literacy outreach. If approved, the money will be used for partnerships with the Wisconsin Herd and other promotional costs.

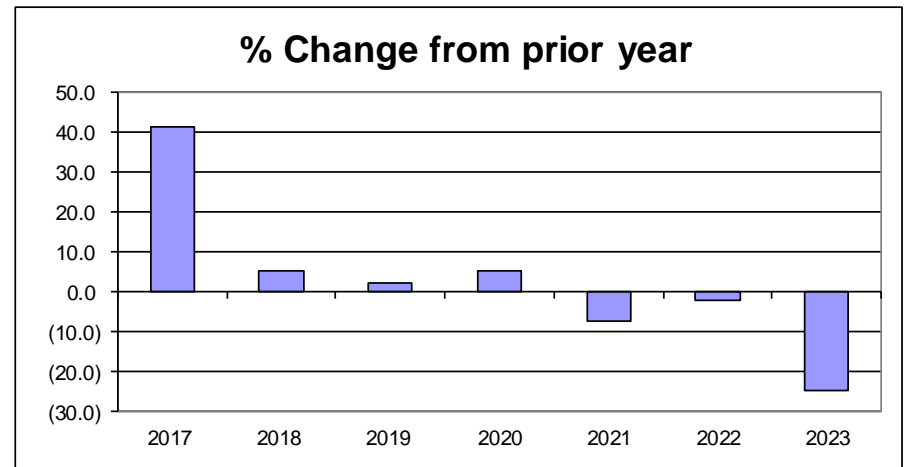
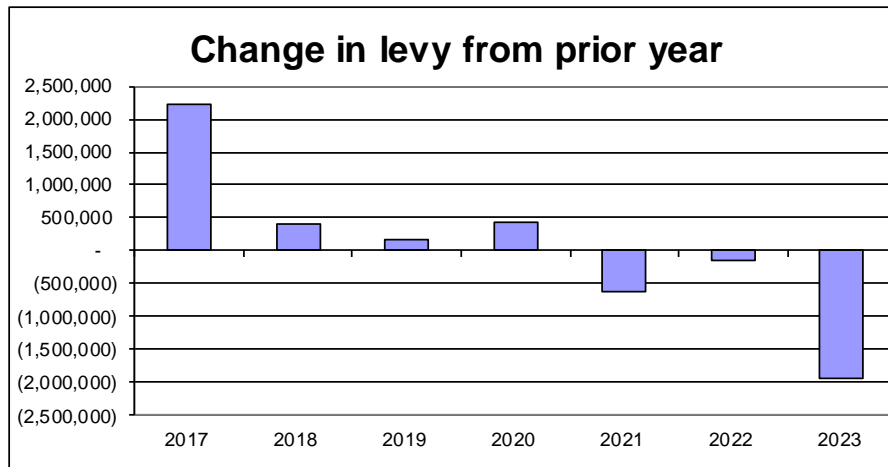
DEBT SERVICE

2023 BUDGET NARRATIVE HIGHLIGHTS

2023 BUDGET DETAIL:

NOTE: Debt of proprietary funds such as Airport 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. However, charts and graphs are prepared to include all debt so the reader can get a complete view of all debt.

The 2023 net levy supported debt service in this fund is \$5,937,158, a decrease of \$1,930,842 or 24.54% under 2022. The 2022 borrowing will be \$6,000,000 and will include; Highway various road resurfacing and reconstruction projects and the Airport Hangar project. Each of these projects must first be approved by the Winnebago County Board of Supervisors. The payment schedule includes \$2,157,500 of principal payment in 2023 for the Debt Service Fund and the Airport Fund (\$4,315,000) and interest of \$64,975 for each (\$129,950).



INDEBTEDNESS LIMITATIONS:

Total estimated outstanding debt is projected to be \$26,374,106 at the end of 2023. This is well below our debt limit of over \$840 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 and 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 - 2023
Debt Service (Dollars in thousands)

	2019 Adopted Budget	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Executive Budget
Reimbursements for pass through debt					
Housing Authority	110	110	111	111	110
East Central Regional Planning Commission	18	18	-	-	-
Investment income	-	-	-	-	-
TOTAL REVENUES	128	128	111	111	110
<u>Principal payments:</u>					
300 G.O. Notes, Series 2009 BAB	435	-	-	-	-
300 G.O. Notes, Series 2010 BAB	1,460	1,500	-	-	-
G.O. Notes, Series 2010C Trust Fund Loan	77	81	86	90	95
G.O. Notes, Series 2010D Trust Fund Loan	16	17	-	-	-
300 G.O. Notes, Series 2011 A	395	410	420	-	-
300 G.O. Notes, Series 2012 A	800	115	-	-	-
300 G.O. Notes, Series 2012 C	1,400	1,436	2,990	-	-
300 G.O. Notes, Series 2014 A	410	425	1,785	-	-
300 G.O. Notes, Series 2015 A	410	415	425	435	445
300 G.O. Notes, Series 2016 A	140	145	145	150	155
300 G.O. Notes, Series 2017 A	725	730	745	760	775
300 G.O. Notes, Series 2018 A	2,000	570	585	605	625
300 G.O. Notes, Series 2019 A	-	2,655	775	695	710
300 G.O. Notes, Series 2020 A	-	-	3,250	980	850
300 G.O. Notes, Series 2021 A	-	-	-	4,000	-
300 G.O. Notes, Series 2022 A	-	-	-	-	4,315
Total Principal	8,268	8,499	11,206	7,715	7,970

Winnebago County
Budget Detail - 2023
Debt Service (Dollars in thousands)

	2019 Adopted Budget	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Executive Budget
<u>Interest payments:</u>					
300 G.O. Notes, Series 2009 BAB	7	-	-	-	-
300 G.O. Notes, Series 2010 BAB	48	17	-	-	-
300 G.O. Notes, Series 2010C Trust Fund Loan	33	29	25	21	16
300 G.O. Notes, Series 2010D Trust Fund Loan	2	1	-	-	-
300 G.O. Notes, Series 2011 A	26	16	6	-	-
300 G.O. Notes, Series 2012 A	10	1	-	-	-
300 G.O. Notes, Series 2012 C	103	75	45	-	-
300 G.O. Notes, Series 2014 A	55	47	38	-	-
300 G.O. Notes, Series 2015 A	57	49	41	32	23
300 G.O. Notes, Series 2016 A	28	25	22	18	22
300 G.O. Notes, Series 2017 A	165	150	128	98	75
300 G.O. Notes, Series 2018 A	175	206	180	156	132
300 G.O. Notes, Series 2019 A	-	203	185	170	152
300 G.O. Notes, Series 2020 A	-	-	150	155	137
300 G.O. Notes, Series 2021 A	-	-	-	27	-
300 G.O. Notes, Series 2022 A	-	-	-	-	130
Total Interest	709	819	820	677	687

Winnebago County
Budget Detail - 2023
Debt Service (Dollars in thousands)

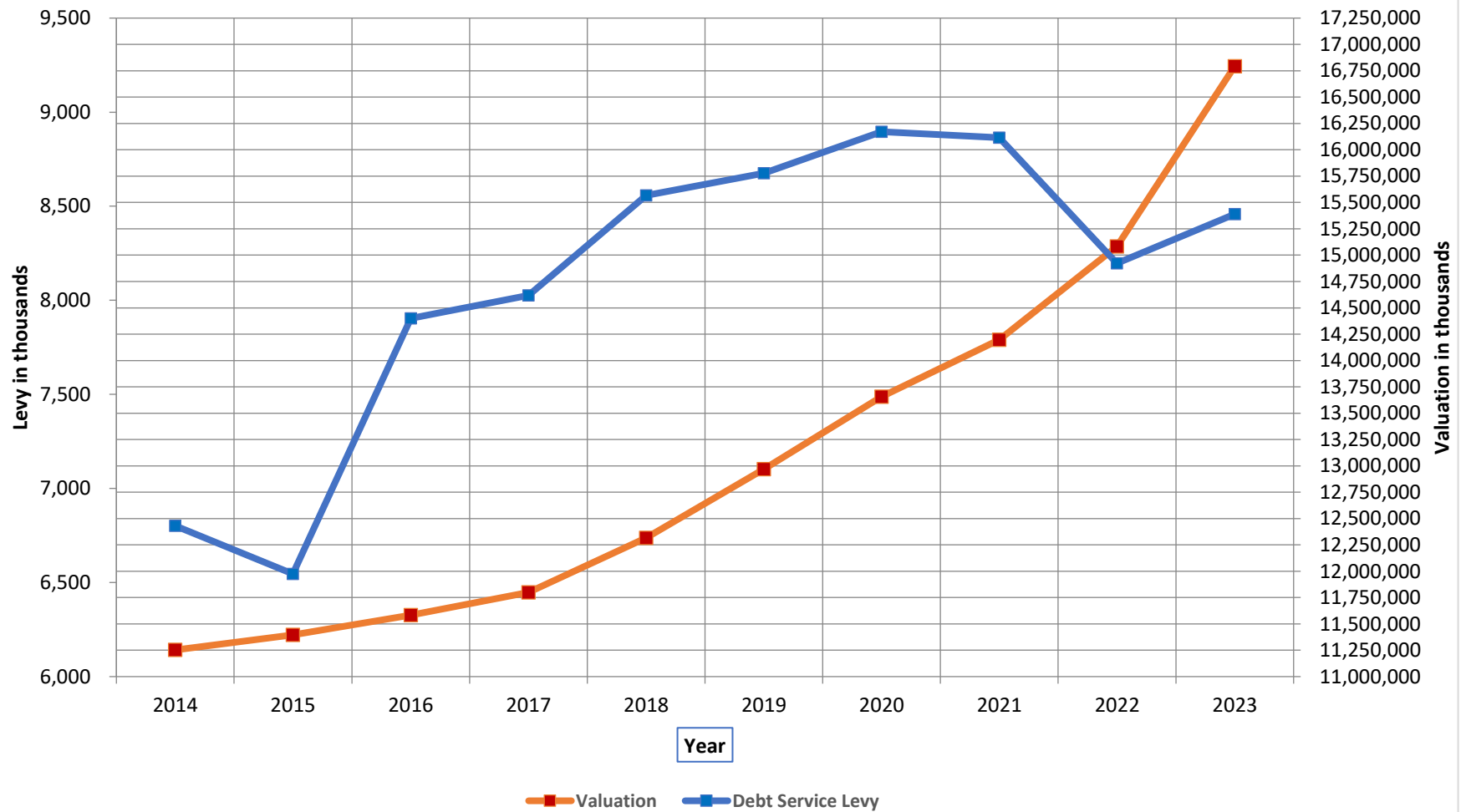
	2019 Adopted Budget	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Executive Budget
TOTAL EXPENSES	8,977	9,318	12,026	8,392	8,657
Gross levy	8,849	9,190	11,915	8,281	8,547
Less amounts charged to:					
Airport fund	(120)	(258)	(859)	(329)	(3,000)
Solid Waste fund	(18)	(3)	-	-	-
Park View Health center	(338)	(197)	(38)	-	-
Highway	(155)	(91)	(186)	(84)	(79)
Gross LEVY debt service fund	8,218	8,641	10,832	7,868	5,468
 Fund balance applied (Note)	-	-	(2,865)	-	-
Fund balance applied (Note) Airport	-	-	32	-	-
Fund balance applied (Note) PVHC	-	-	19	-	-
Net LEVY debt service fund	8,218	8,641	8,018	7,868	5,468
 Add back levy departments					
Airport fund	120	258	827	329	3,000
Park View Health Center	338	197	19	-	-
Fund balance applied (Debt Service Note)	-	(200)	-	-	-
Total all debt service levy	8,676	8,896	8,864	8,197	8,468

Note: Fund balance applied is a use of fund balance to reduce the levy for this activity.

WINNEBAGO COUNTY
OUTSTANDING INDEBTEDNESS - ALL
(Includes Solid Waste and Highway Debt because they are included in Debt Limit Calculations)

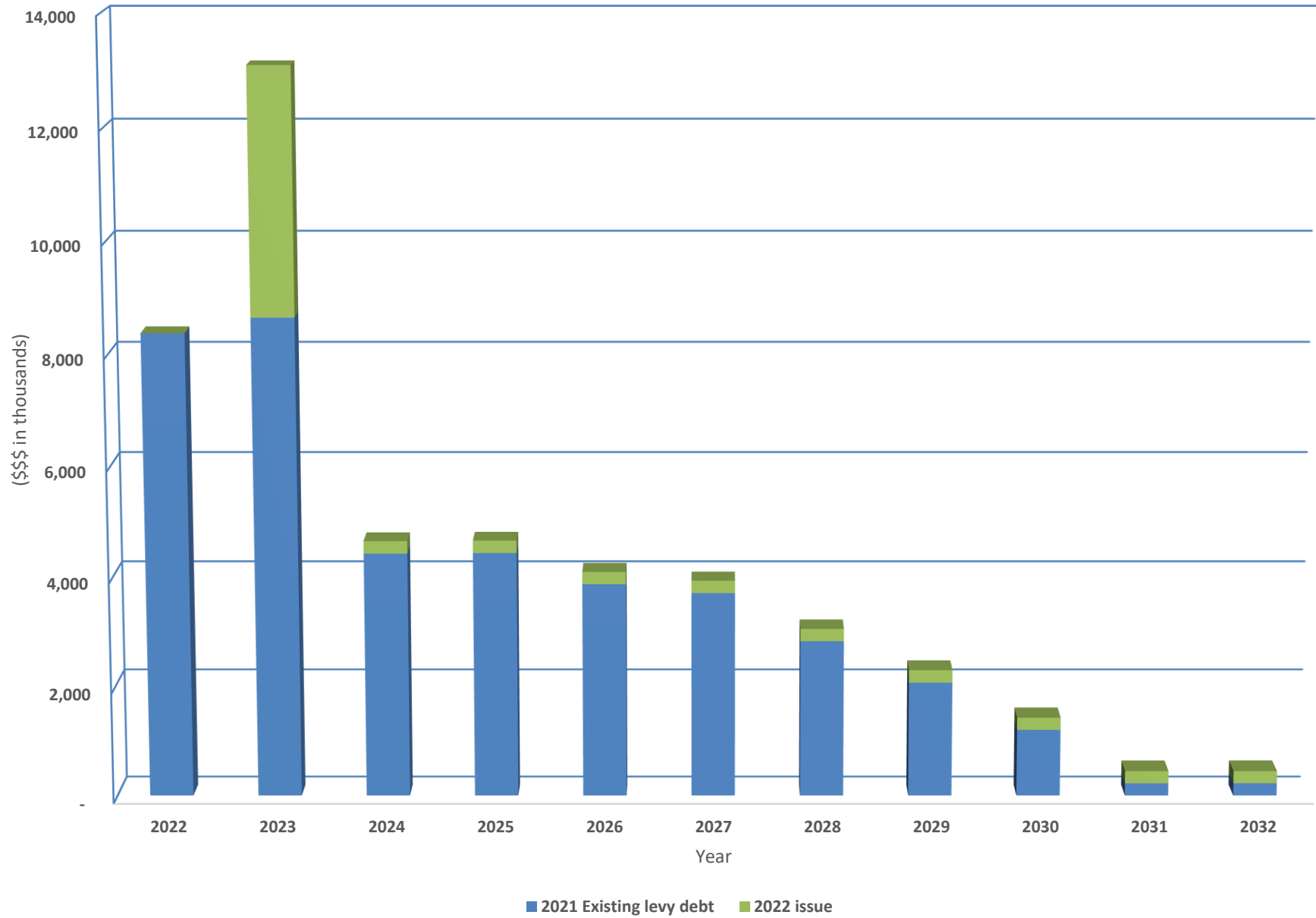
Notes:	ISSUE DATE	MATURITY DATE	NET EFFECTIVE INTEREST RATE	12/31/2022 OUTSTANDING DEBT (Projected)	2023 PRINCIPAL PAID	2023 NEW DEBT	12/31/2023 OUTSTANDING DEBT (Projected)
General Obligation Notes Series 2010B	11/19/10	04/01/2020	3.7100%	-	-	-	-
State of Wisconsin Trust Fund Loan Series 2010C	11/22/10	03/15/2025	5.2500%	388,673	94,566	-	294,106
State of Wisconsin Trust Fund Loan Series 2010D	12/15/10	03/15/2020	5.0000%	-	-	-	-
General Obligation Notes Series 2012A Refunding	03/15/12	04/01/2020	1.6100%	-	-	-	-
General Obligation Notes Series 2015A	11/08/15	04/01/2025	2.7000%	1,370,000	445,000	-	925,000
General Obligation Notes Series 2016A	Nov 2016	04/01/2026	1.8100%	635,000	155,000	-	480,000
General Obligation Notes Series 2017A	Nov 2017	04/01/2027	1.8474%	4,090,000	775,000	-	3,315,000
General Obligation Notes Series 2018A	Nov 2018	04/01/2028	2.7893%	4,140,000	625,000	-	3,515,000
General Obligation Notes Series 2019A	Nov 2019	04/01/2029	2.0674%	5,450,000	710,000	-	4,740,000
General Obligation Notes Series 2020A	Nov 2020	04/01/2030	1.1510%	2,270,000	850,000	-	1,420,000
General Obligation Notes Series 2021A	Nov 2021	04/01/2022	0.3900%	-	-	-	-
NEW ISSUES - FALL 2022:							
General Obligation Notes Series 2022A	Nov 2022	04/01/2032	Unknown	6,000,000	4,315,000		1,685,000
NEW ISSUES - FALL 2023:							
General Obligation Notes Series 2023A	Nov 2023	04/01/2033	Unknown	-	-	10,000,000	10,000,000
GRAND TOTALS				<u>\$ 24,343,673</u>	<u>\$ 7,969,566</u>	<u>\$ 10,000,000</u>	<u>\$ 26,374,106</u>

Growth in Valuation Vs Growth in Debt Levy

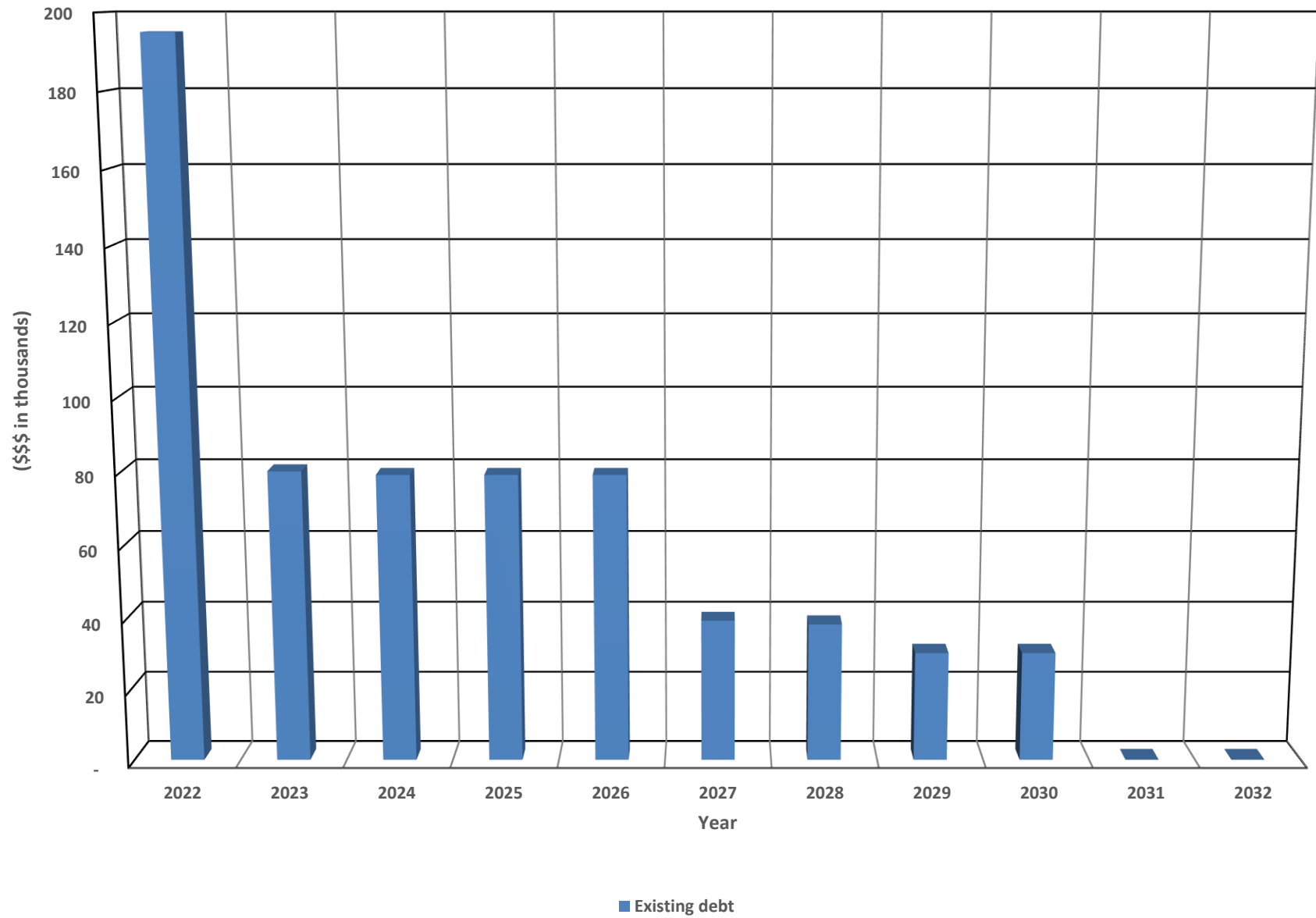


Note: This chart shows that debt service had dropped for several years. Itl started to rise again in 2016 due to larger projects requiring borrowing. Note that debt service is going up at about the same rate as valuation growth. This keeps the debt service rate relatively stable.

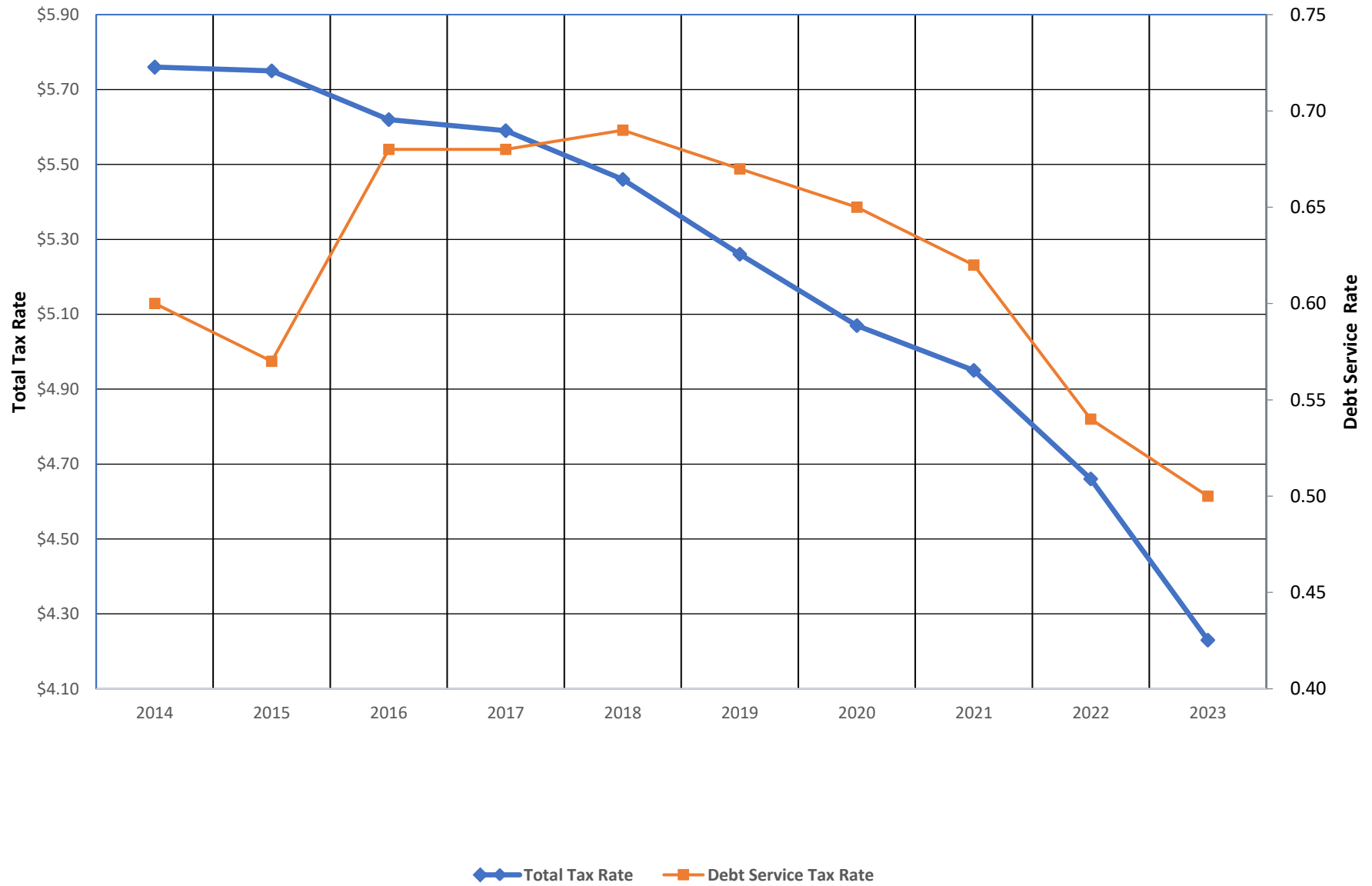
Levy Supported Debt Current and Future Payments



Non-Levy Supported Debt Service



Tax Rate Information - Historical



Levy Funded Debt
Descriptions of Issues

Issue	Description
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.
2015 A	This bond issue will finance the following projects: road resurface and reconstruction, E911 hardware, and courthouse window replacement.
2016 A	This bond issue will finance the following projects: road resurface and reconstruction, roof replacement, card access system, department relocation, Airport terminal building and Airport snow removal equipment.
2017 A	This bond issue will finance the following projects: road resurface and reconstruction, roof replacement, mental health crisis service center, courthouse window replacement, UWFV boiler replacement, courthouse security system, sheriff CAD/ RMS system upgrade, department relocation, Airport taxiway resurface.
2018 A	This bond issue will finance the following projects: road resurface and reconstruction, sheriff CAD/ RMS system upgrade, courthouse window replacement, courthouse elevator modernization, department relocation, roof replacement, obsolete building demolition, UWFV student development and food service facility, Airport taxiway extension.
2019 A	This bond issue will finance the following projects: road resurface and reconstruction, parks dump truck, parks soccer complex lighting, courthouse window replacement, courthouse elevator modernization, mental health crisis center, roof replacement, obsolete building demolition, Airport taxiway extension.
2020 A	This bond issue will finance the following projects: road resurface and reconstruction, parks front endloader, courthouse window replacement, courthouse elevator modernization, UWO-Fox Cities Child Care Center, UWO-Fox Cities South Parking Lot, Airport Terminal Replacement, and Airport Aviation Park Taxiway.
2021 A	This bond issue will finance the following projects: Parks Expo campus improvements phase 1, Courthouse masonry, Sheriff evidence storage building, District Attorney's office remodel, Orrin King roof, Neenah Human Service building, Highway shop masonry, and microwave network upgrade.
2022 A	This bond issue will finance the following projects: Highway construction and road projects and Airport hangar project.

Principal Payment Schedule - Levy Funded Debt
(In Thousands)

Year	2010 C	2015 A	2016 A	2017 A	2018 A	2019 A	2020 A	2022 A	Total
2023	95	445	118	775	617	710	824	4,315	7,899
2024	99	455	118	795	642	730	834	160	3,833
2025	105	470	122	815	671	755	853	165	3,956
2026	-	-	126	840	696	780	873	170	3,485
2027	-	-	-	865	721	800	887	180	3,453
2028	-	-	-	-	741	825	907	185	2,658
2029	-	-	-	-	-	850	926	195	1,971
2030	-	-	-	-	-	-	945	200	1,145
2031	-	-	-	-	-	-	-	210	210
2032	-	-	-	-	-	-	-	220	220
Totals	299	1,370	484	4,090	4,088	5,450	7,049	6,000	28,830

Interest Payment Schedule - Levy Funded Debt
(In Thousands)

Year	2010 C	2015 A	2016 A	2017 A	2018 A	2019 A	2020 A	2022 A	Total
2023	16	23	11	75	130	153	133	130	671
2024	11	14	7	59	104	131	116	67	509
2025	6	5	4	41	78	109	99	60	402
2026	-	-	1	26	54	86	83	53	303
2027	-	-	-	9	33	62	64	46	214
2028	-	-	-	-	11	38	46	39	134
2029	-	-	-	-	-	13	28	32	73
2030	-	-	-	-	-	-	10	23	33
2031	-	-	-	-	-	-	-	14	14
2032	-	-	-	-	-	-	-	5	5
Totals	33	42	23	210	410	592	579	469	2,358

Total Payment Schedule - Levy Funded Debt
(In Thousands)

Year	2010 C	2015 A	2016 A	2017 A	2018 A	2019 A	2020 A	2022 A	Total
2023	111	468	129	850	747	863	957	4,445	8,570
2024	110	469	125	854	746	861	950	227	4,342
2025	111	475	126	856	749	864	952	225	4,358
2026	-	-	127	866	750	866	956	223	3,788
2027	-	-	-	874	754	862	951	226	3,667
2028	-	-	-	-	752	863	953	224	2,792
2029	-	-	-	-	-	863	954	227	2,044
2030	-	-	-	-	-	-	955	223	1,178
2031	-	-	-	-	-	-	-	224	224
2032	-	-	-	-	-	-	-	225	225
Totals	332	1,412	507	4,300	4,498	6,042	7,628	6,469	31,188

Non Levy Funded Debt
Descriptions of Issues

Issue	Description
2016 A	This bond issue will finance the following projects: Highway roof replacement.
2018 A	This bond issue will finance the following projects: Highway material storage bins.
2020 A	This bond issue will finance the following projects: Highway parking lot resurface.

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

Year	2016 A	2018 A	2020 A	Total
2023	37	8	26	71
2024	37	8	26	71
2025	38	8	27	73
2026	39	9	27	75
2027	-	9	28	37
2028	-	10	28	38
2029	-	-	29	29
2030	-	-	30	30
2031	-	-	-	-
2032	-	-	-	-
Totals	151	52	221	424

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

Year	2016 A	2018 A	2020 A	Total
2023	3	2	4	9
2024	3	1	4	8
2025	2	1	3	6
2026	-	1	3	4
2027	-	-	2	2
2028	-	-	1	1
2029	-	-	1	1
2030	-	-	-	-
2031	-	-	-	-
2032	-	-	-	-
Totals	8	5	18	31

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

Year	2016 A	2018 A	2020 A	Total
2023	40	10	30	80
2024	40	9	30	79
2025	40	9	30	79
2026	39	10	30	79
2027	-	9	30	39
2028	-	10	29	39
2029	-	-	30	30
2030	-	-	30	30
2031	-	-	-	-
2032	-	-	-	-
Totals	159	57	239	455

Principal Payment Schedule - All Debt
(In Thousands)

Year	2010 C	2015 A	2016 A	2017 A	2018 A	2019 A	2020 A	2022 A	Total
2023	95	445	155	775	625	710	850	4,315	7,970
2024	99	455	155	795	650	730	860	160	3,904
2025	105	470	160	815	679	755	880	165	4,029
2026	-	-	165	840	705	780	900	170	3,560
2027	-	-	-	865	730	800	915	180	3,490
2028	-	-	-	-	751	825	935	185	2,696
2029	-	-	-	-	-	850	955	195	2,000
2030	-	-	-	-	-	-	975	200	1,175
2031	-	-	-	-	-	-	-	210	210
2032						-		220	220
Totals	299	1,370	635	4,090	4,140	5,450	7,270	6,000	29,254

Interest Payment Schedule - All Debt
(In Thousands)

Year	2010 C	2015 A	2016 A	2017 A	2018 A	2019 A	2020 A	2022 A	Total
2023	16	23	14	75	132	153	137	130	680
2024	11	14	10	59	105	131	120	67	517
2025	6	5	6	41	79	109	102	60	408
2026	-	-	1	26	55	86	86	53	307
2027	-	-	-	9	33	62	66	46	216
2028	-	-	-	-	11	38	47	39	135
2029	-	-	-	-	-	13	29	32	74
2030	-	-	-	-	-	-	10	23	33
2031	-	-	-	-	-	-	-	14	14
2032								5	5
Totals	33	42	31	210	415	592	597	469	2,389

Total Payment Schedule - All Debt
(In Thousands)

Year	2010 C	2015 A	2016 A	2017 A	2018 A	2019 A	2020 A	2022 A	Total
2023	111	468	169	850	757	863	987	4,445	8,650
2024	110	469	165	854	755	861	980	227	4,421
2025	111	475	166	856	758	864	982	225	4,437
2026	-	-	166	866	760	866	986	223	3,867
2027	-	-	-	874	763	862	981	226	3,706
2028	-	-	-	-	762	863	982	224	2,831
2029	-	-	-	-	-	863	984	227	2,074
2029	-	-	-	-	-	-	985	223	1,208
2030	-	-	-	-	-	-	-	224	224
2032	-	-	-	-	-	-	-	225	225
Totals	332	1,412	666	4,300	4,555	6,042	7,867	6,469	31,643

**WINNEBAGO COUNTY, WISCONSIN
INDEBTEDNESS LIMITATIONS (Dollars in thousands)
DECEMBER 31, 2023 (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.

2022

Equalized Value (includes TIF Districts)	\$ <u>16,793,519</u>
Debt Limit at 5%	839,676
Debt outstanding as of December 31, 2023 (projected)	26,374
Percent of debt limit used	<u>3.14%</u>
Remaining Debt Margin	\$ <u>813,302</u>

INFORMATION ON COUNTY TAX RATE AND DEBT SERVICE RATE:

Budget Year	Equalized Value (000) (TID out)	<u>TAX LEVY (in thousands)</u>		<u>TAX RATE</u>	
		Total Levy	Debt Service Levy	Total Tax Rate	Debt Service Tax Rate
2014	11,252,938	64,786	6,801	5.76	0.60
2015	11,396,366	65,494	6,546	5.75	0.57
2016	11,583,546	65,063	7,904	5.62	0.68
2017	11,798,032	65,907	8,026	5.59	0.68
2018	12,315,791	67,286	8,558	5.46	0.69
2019	12,969,909	68,170	8,676	5.26	0.67
2020	13,655,748	69,225	8,896	5.07	0.65
2021	14,197,530	70,213	8,864	4.95	0.62
2022	15,082,216	70,208	8,197	4.66	0.54
2023	16,793,519	71,052	8,458	4.23	0.50

CAPITAL PROJECT FUNDS

2023 BUDGET NARRATIVE

HIGHLIGHTS

Capital project funds are used to account for financial resources to be used for the acquisition, construction or improvements 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 improvement projects, it would be included here. That could include small startup 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 2023 budget.

WINNEBAGO COUNTY 2023 BUDGET - CAPITAL PROJECTS

Project	Project Balance 12/31/2021	External Funding 2022	Bonding 2022	Fund Balance Applied 2022 (Note 3)	Projected Spending 2022	External funding 2023 (Projected)	Bonding/ General Fund Balance 2023 (Projected) Note 2	Projected Spending 2023	Projected Fund Balance 12/31/2023
GOVERNMENTAL FUNDS:									
Existing Approved Projects:									
Road and bridge projects - Highway	1,223,900	-	-	-	(1,223,900)	-	-	-	-
Sheriff evidence storage building	305,500	-	-	1,524,580	(50,000)	-	-	(1,780,080)	-
Courthouse masonry	748,917	-	-	-	(748,917)	-	-	-	-
District Attorney's office remodel	198,020	-	-	-	(198,020)	-	-	-	-
Orrin King roof	87,653	-	-	-	(7,500)	-	-	-	80,153
UWO-Fox Cities Campus Child Care Center	253,062	69,412	-	69,412	(391,886)	-	-	-	-
Expo Campus Improvements	766,178	-	-	-	(766,178)	-	-	-	-
New projects approved during 2022:									
Road and bridge projects - Highway	-	1,824,987	2,912,000	423,013	(2,250,000)	-	-	(2,910,000)	-
980 Residential Facility	-	-	-	1,068,427	(250,000)	-	-	(818,427)	-
USDA Remodel @ Coughlin	-	-	-	259,900	(259,900)	-	-	-	-
Grundman Boat Landing Improvements	-	-	-	185,000	(50,000)	1,243,312	548,188	(1,926,500)	-
UWO-Fox Cities Campus Science Rooms Fume Hood Replacements	-	9,790	-	9,790	-	-	-	-	19,580
UWO-Fox Cities Campus Student Development/Food Service	-	170,700	-	170,700	(50,000)	2,209,000	2,209,000	(4,709,400)	-
Community Parking Lot Improvements	-	-	-	750,000	(750,000)	-	-	-	-
Parks Equine Complex Improvements	-	-	-	127,000	(110,000)	-	-	(17,000)	-
IS Redundant Fiber Loop Project	-	-	-	75,000	(50,000)	-	230,000	(255,000)	-
Highway Department Building Upgrades	-	-	-	300,000	-	-	-	(300,000)	-
New projects to be proposed for 2023:									
Road and bridge projects - Highway	-	-	-	-	-	-	3,548,000	(3,548,000)	-
Courthouse boiler replacement - Facilities	-	-	-	-	-	-	300,000	(300,000)	-
Orin King building window replacement - Facilities	-	-	-	-	-	-	350,000	(350,000)	-
Exposition center emergency generator installation	-	-	-	-	-	-	800,000	(800,000)	-
Roof Replacement Program	-	-	-	-	-	-	331,125	(331,125)	-
Masonry Repair Program	-	-	-	-	-	12,000	150,000	(162,000)	-
Oshkosh Human Services Entrance Canopy	-	-	-	-	-	-	10,000	(10,000)	-
Neenah Human Services Entrance Canopy	-	-	-	-	-	-	10,000	(10,000)	-
Neenah Human Services Boiler Replacement	-	-	-	-	-	-	10,000	(10,000)	-
Oshkosh Human Services ADA South Ramp	-	-	-	-	-	-	10,000	(10,000)	-
Orrin King Entrance Ramp Replacement	-	-	-	-	-	-	15,000	(15,000)	-
Courthouse Fourth Floor Ceiling Repair	-	-	-	-	-	-	155,000	(155,000)	-
Subscriber Unit Radios	-	-	-	-	-	-	700,000	(700,000)	-
Waukau Dam	-	-	-	-	-	-	58,000	(58,000)	-
Sunnyview Expo Improvements Phase 2	-	-	-	-	-	-	250,350	(250,350)	-
UWO-Fox Cities Campus Astronomical Observation Facility	-	-	-	-	-	77,500	77,500	(155,000)	-
UWO-Fox Cities Campus Library Roof Replacement	-	-	-	-	-	350,000	350,000	(700,000)	-
Governmental Fund Totals	3,583,230	2,074,889	2,912,000	4,962,822	(7,156,301)	3,891,812	10,112,163	(20,280,882)	99,733

WINNEBAGO COUNTY 2023 BUDGET - CAPITAL PROJECTS

Project	Project Balance 12/31/2021	External Funding 2022	Bonding 2022	Fund Balance Applied 2022 (Note 3)	Projected Spending 2022	External funding 2023 (Projected)	Bonding/ General Fund Balance 2023 (Projected) Note 2	Projected Spending 2023	Projected Fund Balance 12/31/2023
PROPRIETARY FUNDS:									
Taxiway B reconstruction phase I - Airport	212,289	4,004,000	-	-	(183,718)	-	-	-	4,032,571
Terminal replacement - Airport	403,723	3,350,000	-	-	(220,000)	-	-	-	3,533,723
Taxiway B reconstruction phase II - Airport	204,059	2,538,489	-	-	-	-	-	-	2,742,548
Taxiway A reconstruction - Airport	62,141	10,040,000	-	-	(16,344)	-	-	-	10,085,797
Taxiway A reconstruction phase II - Airport	-	-	-	-	-	2,850,000	150,000	(250,000)	2,750,000
Aviation Park Taxiway - Airport	30,803	-	-	-	-	-	-	-	30,803
ARFF Rapid Intervention Vehicle - Airport	-	-	-	-	-	-	250,000	(250,000)	-
Airport Hangar Project	-	1,300,000	3,000,000	-	-	-	-	(3,225,000)	1,075,000
Park View Health Center Ancillary Building	1,313,163	-	-	-	(1,313,163)	-	-	-	-
Proprietary Fund Totals	2,226,178	21,232,489	3,000,000	-	(1,733,225)	2,850,000	400,000	(3,725,000)	24,250,442
Debt Issue Costs - Projected			88,000				78,525		
Totals	\$ 5,809,408	\$ 23,307,378	\$ 6,000,000	\$ 4,962,822	\$ (8,889,526)	\$ 6,741,812	\$ 10,590,688	\$(24,005,882)	\$ 24,350,175
<i>Less funds available in the capital project fund</i>				-					
Net Borrowing for 2022			\$ 6,000,000						

Note 1:

The approval of the County's Annual budget is not an approval of any capital project or borrowing shown above. All Capital projects and borrowings are approved by separate resolution of the County Board apart from the annual budget process. It is anticipated that the 2024 budget will include the Capital Improvement Plan.

Note 2:

The projects listed for 2023 are projects contemplated for that year. As is the case in the past, many of them will not likely move forward until a later year.

Note 3:

This is the amount of funding from the undesignated general fund balance for the governmental funds. The proprietary funds use their own fund balance.

WINNEBAGO COUNTY, WISCONSIN
DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Fiscal Years

Fiscal Year	Population (1)	Per Capita Income (2)	Median Age (3)	Public School Enrollment (4)	Unemployment Rate (5)
2012	167,782	39,485	38.0yrs.	22,764	6.4%
2013	167,862	40,569	37.6yrs.	22,419	5.1%
2014	168,216	40,498	38.0yrs.	21,658	5.3%
2015	168,526	42,399	37.7yrs.	21,938	4.3%
2016	169,032	43,641	37.9yrs.	21,923	3.7%
2017	169,053	45,852	38.0yrs.	21,966	3.0%
2018	170,025	48,101	38.8yrs.	22,104	2.7%
2019	170,580	49,276	37.9yrs.	22,261	3.0%
2020	169,861	50,840	38.3yrs	21,361	5.4%
2021	170,400	(6)	(6)	21,129	3.2%

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

(2) Source: Wisconsin Department of Workforce Development.

(3) Source: Wisconsin Department of Workforce Development.

(4) Source: Local School Districts.

(5) Source: Wisconsin Department of Workforce Development, U.S. Bureau of Labor Statistics

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

SOLID WASTE

Solid Waste Fund: 520
2023 BUDGET NARRATIVE

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

Telephone: (920) 232-1805

MISSION STATEMENT:

Provide competitive, cost-efficient Solid Waste Management services for solid waste and recyclable materials 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 Co-Disposal and Sludge Sites (closed), Snell Road Landfill (closed), Household Hazardous Waste (HHW) Facility and Landfill Gas Collection/Utilization Facilities. The Solid Waste Management Board also co-owns/operates the Tri-County 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 currently operates a solid waste transfer facility and hauls material to both the Outagamie County and Brown County Landfills for disposal. Winnebago County also operates a convenient material drop-off area at the Sunnyview Landfill (closed) for our residential customers.

RECYCLING TRANSFER AND PROCESSING – As part of the Tri-County Regional Program (Brown, Outagamie and Winnebago Counties), Winnebago County operates a recycling transfer facility (single stream recyclables) and hauls material to the Tri-County Recycling Facility (Outagamie County) for processing.

HHW FACILITY AND DIVERSION PROGRAMS – Operates a seasonal household hazardous waste facility providing safe/environmentally responsible disposal of various chemicals/pesticides from Winnebago County residents. Also, operates various programs for recycling of universal wastes such as: televisions/electronics/lamps, freon/non-freon containing appliances, scrap metal, tires, batteries and brush/yard waste/organics.

LANDFILL GAS COLLECTION AND UTILIZATION – Landfill gas from the Sunnyview Landfill Co-Disposal Site (closed) is collected for beneficial use and is converted to electrical energy in three (3) engine/generators and the electric power and environmental credits are sold to a local utility. Landfill gas is also directly utilized for heating in one (1) boiler at the Winnebago County Highway Department. Landfill gas from the Snell Road Landfill (closed) is collected and combusted in a candlestick flare.

CLOSED LANDFILL ENVIRONMENTAL MONITORING/MAINTENANCE – Performs the required long-term care environmental monitoring and maintenance activities at the closed Snell Road Landfill and the closed Sunnyview Landfill Co-Disposal and Sludge Sites to maintain WDNR compliance.

SOLID WASTE

Solid Waste Fund: 520
2023 BUDGET NARRATIVE

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

Telephone: (920) 232-1805

2022 ACCOMPLISHMENTS:

1. Continued Tri-County Regional Program partnership (Brown, Outagamie and Winnebago Counties) which allows us to keep solid waste disposal (tipping) fees low for all users.
2. Operated a solid waste transfer facility accepting waste materials from local customers and loading/hauling to the Outagamie County and Brown County Landfills for disposal.
3. Operated a single stream recycling transfer facility accepting recyclable materials from local customers and loading/hauling to the Tri-County Recycling Facility (Outagamie County) for processing.
4. Assisted Tri-County Recycling Facility (Outagamie County) with operations, outreach, education and special projects as needed.
5. Performed Wisconsin Department of Natural Resources (WDNR) required closed landfill long-term care environmental monitoring and maintenance activities at the Snell Road Landfill and Sunnyview Landfill Co-Disposal and Sludge Sites.
6. Efficiently processed Signing Municipality single stream recycling materials and successfully marketed recycled material feedstocks through domestic sales, which allowed Signing Municipalities to comply with Wisconsin's recycling law and earn revenues to offset recycling program costs.
7. Operated landfill gas collection and utilization systems at the Sunnyview and Snell Road Landfills. Landfill gas collected from the Sunnyview Landfill is combusted in three (3) engine/generators and the electricity is sold to a local utility, directly used in one (1) boiler at the Highway Department to offset heating costs, and any excess landfill gas is combusted in a candlestick flare. Landfill gas collected from the Snell Road Landfill is combusted in a candlestick flare.
8. Performed landfill gas pipeline compliance activities in accordance with current Public Service Commission (PSC) operation and safety requirements.
9. Operated a seasonal household hazardous waste collection facility (staffed by Veolia Environmental Services personnel) to provide environmentally safe disposal options for Winnebago County residents.
10. Operated electronic waste, household rechargeable battery and lamp recycling programs for Winnebago County residents.
11. Continued free deer carcass disposal program (noted on WDNR website) to minimize the spread of chronic wasting disease (CWD) in Wisconsin.
12. Continued partnership with UW-Oshkosh for beneficial reuse of yard waste/organics as a feedstock for their Anaerobic Digester.
13. Continued management of the Solid Waste Department Website and Facebook page. Added Solid Waste Department social media accounts for Instagram, TikTok, LinkedIn, Pinterest and YouTube.
14. Continued free seasonal drop-off program for holiday light recycling and added free Christmas tree disposal program for Winnebago County residents.

15. Continued partnership with Winnebago County Health Department, Outagamie County Recycling & Solid Waste, Outagamie County Health Department and Pick 'n Save Pharmacies to provide free medical sharps drop-off program for Winnebago County residents.
16. Developed/established a used cooking oil recycling program as part of our residential drop-off area of the Sunnyview Landfill.
17. Continued the coordinated operation (with Parks Department) of the Ken Robl Conservation Park at the closed Snell Road Landfill.
18. Completed the Sunnyview Landfill Co-Disposal Site Landfill Gas System evaluation to improve collection system efficiency/performance, maximize electric power generation and maintain regulatory compliance.
19. Completed stormwater assessment/credit evaluation for the Sunnyview Landfill, Snell Road Landfill and Transfer Station properties to accurately define stormwater conditions at each site and minimize City of Oshkosh Stormwater Utility charges.
20. Continued additional Snell Road Landfill groundwater investigation work tasks to comply with WDNR Plan Modification requirements.
21. Completed landfill gas-to-energy power purchase agreement extension negotiations with the local utility, including evaluation of other renewable attribute options for the beneficial use of landfill gas.
22. Completed groundwater monitoring network reduction project at the Sunnyview Landfill (Co-Disposal and Sludge Sites) to eliminate redundant groundwater monitoring wells, reduce monitoring expenses and continue to maintain WDNR compliance.

2023 GOALS & OBJECTIVES:

1. Continue operation of the solid waste transfer facility, single stream recycling transfer facility, residential drop-off areas at the landfill, household hazardous waste facility and various other recycling/diversion programs.
2. Complete emergency backup power needs assessment and install backup generator systems for the Administration Office and Transfer Station facility to ensure continuity of operations for our users.
3. Continue collaboration with Tri-County Regional Program staff to assist in developing long-term operational plans, financial planning estimates and capital projects for the efficient operation of solid waste and recycling programs.
4. Continue operation of landfill gas collection/utilization systems to generate revenues (to offset expenses) while maintaining WDNR air permit compliance.
5. Continue landfill gas pipeline compliance activities in accordance with current PSC operation and safety requirements.
6. Continue performance of closed landfill long-term care environmental monitoring and maintenance activities.
7. Continue coordinated operation (with Parks Department) of the Ken Robl Conservation Park at the closed Snell Road Landfill.
8. Continue to work with Brown and Outagamie County Recycling Staff to develop a regional recycling and sustainability public outreach and education program.
9. Through the Tri-County Recycling Partnership, add the BetterBin smartphone app to the Educational Resources Portfolio for residents to identify and learn how to recycle/dispose of products via UPC barcode scans.
10. Through the Tri-County Recycling Partnership, develop and evaluate a Master Recycler Pilot Program for citizen advocates to complete an in-depth training process to become recycling leaders within their communities.
11. Complete evaluation of Signing Municipality Agreements and redraft with current operational processes associated with the BOW Recycling Agreement.
12. Continue Snell Road Landfill groundwater investigation tasks and install alternative remedy to current, ineffective horizontal well groundwater extraction system.
13. Complete Snell Road Landfill lift station rehabilitation project to maintain operational/structural integrity and continue to maintain WDNR compliance.
14. Complete Snell Road Landfill equipment storage building construction project.

- 15. Continue to pursue the re-acquisition of the former Huber Facility property rights from Facilities & Property Management, for possible future resource recovery park development and to facilitate installation of City of Oshkosh Welcome signage.**
- 16. Begin long-term planning efforts for Future Landfill Site Selection and Sunnyview Landfill Campus Master Planning for the Transfer Station, Resource Recovery Park/Diversion Programs and Household Hazardous Waste Facility.**

SOLID WASTE

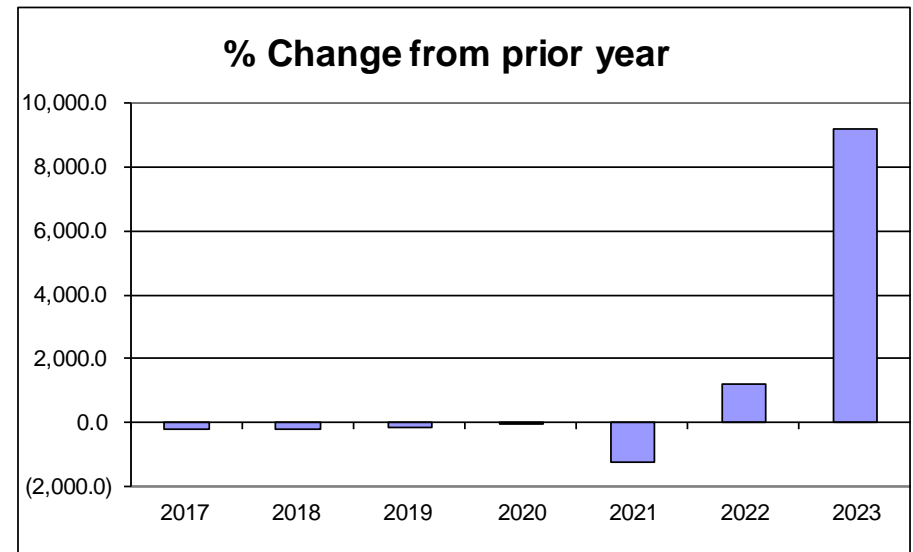
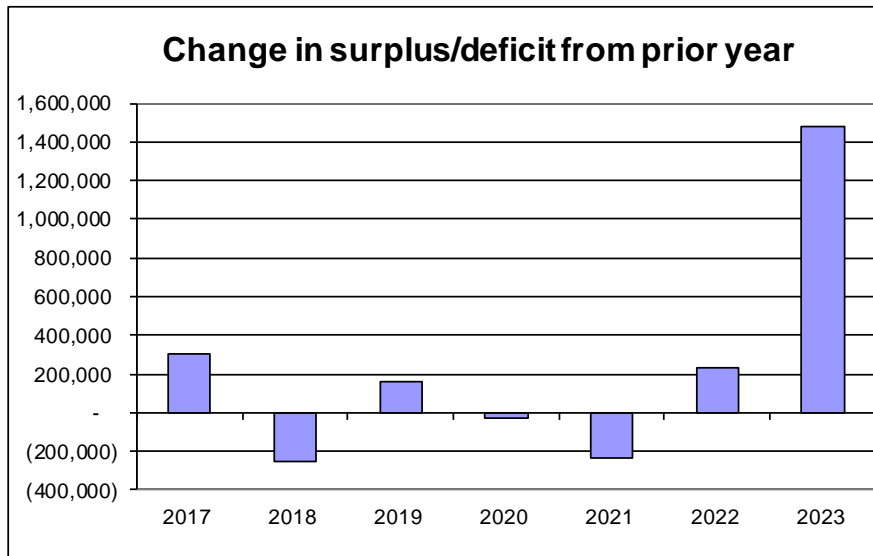
2023 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section. For the 2023 budget, one (1) full-time Foreman position will be removed, one (1) full-time Solid Waste Supervisor position will be added, and one (1) full-time Equipment Operator position will be added to the Table of Organization of Classified Positions.

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 2023 net deficit is budgeted at (\$1,498,125) with a \$4.00/ton increase to the solid waste tipping fee (gate rate of \$52.00/ton) and no change to the RUG recycling tipping fee (\$5.00/ton). A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2022 ADOPTED - Solid Waste

Significant changes from 2022	Effect on Budget	Effect on Surplus / (Deficit)	Total	
2022 Budgeted Surplus (Deficit)			\$ 16,097	
Significant changes to revenues:				
Account	Incr/(Decr) Revenue			
Power Sales	(1,120,000)	(1,120,000)		Decrease due to an updated power purchase agreement, along with a planned decline in landfill gas flows and engine/generator operation.
Landfill Fees	910,200	910,200		Increase due to higher solid waste tonnages and the \$4.00/ton increase in the solid waste tipping fee, from \$48 to \$52/ton.
Other Fees	43,000	43,000		Increase due to higher planned recycling material hauling charges (due to high diesel fuel costs) that are reimbursed by the Tri-County Recycling Program.
Landfill Fees - intergovernmental	(70,000)	(70,000)		Decrease due to lower alternate daily cover/beneficial use waste tonnages that are shared in the Tri-County Solid Waste Program and tracked separately in this revenue account.
Refunds Municipal	(60,000)	(60,000)		Decrease due to higher recycling commodity surplus revenue reimbursements for our Signing Municipalities (RUGs).
Landfill Fees Out of County	32,000	32,000		Increase due to the \$4.00/ton increase in the solid waste tipping fee, from \$48 to \$52/ton.
Transfer Station Cost Credit	50,000	50,000		Increase due to higher solid waste transfer station operational costs that are reimbursed by the Tri-County Solid Waste Program.
Hauling Cost Credit	220,000	220,000		Increase due to higher solid waste material hauling costs (due to high diesel fuel costs) that are reimbursed by the Tri-County Solid Waste Program.
Landfill Fees - interfund	25,000	25,000		Increase due to higher waste tonnages/tipping fees from other County departments.
Other Department Charges	(60,000)	(60,000)		Decrease due to waste heat recovery equipment charges at the Sheriff's Office no longer being expensed to the Facilities Department (end of 10-year depreciation term).
Interest Investments	230,000	230,000		Increase based on the projected general fund interest rate provided by the Finance Department.
Interest Income - LTC	(26,000)	(26,000)		Decrease based on the projected WI Department of Natural Resources (WDNR) Escrow account interest rate provided by the Finance Department.
Sale of Scrap	6,700	6,700		Increase due to higher projected steel commodity markets.
Total revenue changes	180,900			
Significant changes to expenses:				
Account	Incr/(Decr) Expense			Description
Regular Pay	71,891	(71,891)		Increase based on Table of Organization changes and costs provided by the Human Resources Department.
Temporary Employees	5,000	(5,000)		Increase based on adding an internship program.

SIGNIFICANT CHANGES FROM 2022 ADOPTED - Solid Waste

Significant changes from 2022	Effect on Budget	Effect on Surplus / (Deficit)	Total	
Overtime	(9,646)	9,646		Decrease based on a reduction of overtime planned for department operations.
FICA Medicare	5,146	(5,146)		Increase based on Table of Organization changes and costs provided by the Human Resources Department.
WI Retirement	6,892	(6,892)		Increase based on Table of Organization changes and costs provided by the Human Resources Department, along with an increase in employer share from 6.5% to 6.8%.
Advertising	12,400	(12,400)		Increase based on additional marketing approach to educate the community on Solid Waste functions.
Small Equipment	5,250	(5,250)		Increase due to planned purchases of replacement leachate extraction pumps at both the Sunnyview and Snell Road Landfills.
Motor Fuel	15,900	(15,900)		Increase due to planned diesel fuel usage and current market pricing.
Operating License Fees	(7,750)	7,750		Decrease based on projected WDNR air emissions fees and operational/review fees.
Machine Equipment Parts	(13,700)	13,700		Decrease due to planned parts purchases for fixed and mobile equipment preventive maintenance/repairs.
Equipment Repairs	17,500	(17,500)		Increase based on planned vendor repairs on fixed and mobile equipment.
Heat	5,250	(5,250)		Increase based on planned usage and current market pricing/natural gas cost increases.
Power and Light	8,500	(8,500)		Increase based on planned usage and current market pricing/electric cost increases.
Water and Sewer	30,000	(30,000)		Increase due to higher leachate treatment/disposal costs and adjusted stormwater utility costs from the City of Oshkosh.
Legal Services	50,000	(50,000)		Increase based on projected costs associated with the Snell Road Landfill lawsuit and landfill gas renewable attributes sale negotiations.
Grounds Maintenance	(221,500)	221,500		Decrease based on planned maintenance and long-term care projects at the closed Sunnyview and Snell Road Landfills.
Architect Engineer	305,000	(305,000)		Increase based on long-term planning projects and ongoing operation, maintenance and monitoring needs.
Regional Fees	1,316,000	(1,316,000)		Increase due to a change in the Tri-County Solid Waste Program regional fee associated with the Amended and Extended Solid Waste Agreement.
Hauling Fees	263,000	(263,000)		Increase due to higher solid waste and recyclable material hauling costs (due to high diesel fuel prices) which are now shared as part of the Tri-County Solid Waste Program.
Data Processing	6,000	(6,000)		Increase due to higher rates for Interfund charges from other departments.
Professional Services - interfund	7,000	(7,000)		Increase due to higher rates for Interfund charges from other departments.
Depreciation Expense	(169,000)	169,000		Decrease due to current capital outlay expense schedule provided by the Finance Department.
Other small changes	(13,911)	13,911		This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	1,695,222			
2023 Budgeted Surplus (Deficit)			\$ (1,498,225)	

Note: Capital Outlay and Debt Principal / Interest are not included in this surplus/(deficit) calculation as their enterprise fund consists of close to asset and close to debt. Solid Waste does not receive levy funds.

Financial Summary Solid Waste

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	4,464,773	10,425,265	10,147,350	10,147,350	10,327,900
Labor	564,509	1,355,016	1,407,239	1,407,239	1,482,477
Travel	4,703	9,040	11,930	11,930	12,060
Capital	55,414	386,339	494,000	524,447	2,259,000
Other Operating Expenses	3,563,113	9,628,722	9,109,084	9,232,521	10,731,588
Non-Operating - Debt expenses	-	-	73,000	73,000	-
Total Expenditures	4,187,739	11,379,117	11,095,253	11,249,137	14,485,125
(Surplus) deficit before adjustments			947,903		4,157,225
<i>Adjustments:</i>					
Capital Outlay			(494,000)		(2,259,000)
Debt Principal Payments			(70,000)		-
Liability Account - Sunnyview Sludge			(100,000)		(100,000)
Liability Account - Sunnyview Co-Disposal			(300,000)		(300,000)
Net (surplus) deficit on a budgetary basis			(16,097)		1,498,225

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 520 - Solid Waste											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	0	6,813	0	0	0	0	0	0	0	0.00%
Agri Trade Consumer Protection	42004	16,201	16,413	18,365	15,000	15,000	16,454	15,000	15,000	15,000	0.00%
Intergov Rev Subtotal:		16,201	23,226	18,365	15,000	15,000	16,454	15,000	15,000	15,000	0.00%
Public Services:											
Rental Revenues	45011	18,098	2,023	0	0	0	0	0	0	0	0.00%
Power Sales	45029	2,000,670	1,891,318	1,702,368	1,520,000	1,520,000	1,200,000	400,000	400,000	400,000	-73.68%
Donations	45034	70	0	0	0	0	190	0	0	0	0.00%
Landfill Fees	45051	6,407,950	7,164,949	6,556,444	5,620,000	5,620,000	6,370,621	6,530,200	6,530,200	6,530,200	16.20%
Other Public Charges	45057	(1,050)	5,575	0	350	350	0	0	0	0	-100.00%
Public Services Subtotal:		8,425,738	9,063,865	8,258,811	7,140,350	7,140,350	7,570,811	6,930,200	6,930,200	6,930,200	-2.94%
Intergov Services:											
Other Fees	43001	484,839	1,139,126	706,343	130,000	130,000	131,200	173,000	173,000	173,000	33.08%
Landfill Fees	43010	119,379	126,653	955,523	808,000	808,000	660,000	738,000	738,000	738,000	-8.66%
Refunds Municipal	43015	(36,093)	0	0	(140,000)	(140,000)	(353,900)	(200,000)	(200,000)	(200,000)	42.86%
Cost Share Municipalities	43016	8,079	18,298	9,923	15,000	15,000	15,000	15,000	15,000	15,000	0.00%
Landfill Fees Out of County	43020	0	0	352,030	384,000	384,000	384,000	416,000	416,000	416,000	8.33%
Transfer Station Cost Credit	43021	0	0	0	700,000	700,000	700,000	750,000	750,000	750,000	7.14%
Hauling Cost Credit	43022	0	0	0	760,000	760,000	690,000	980,000	980,000	980,000	28.95%
Intergov Services Subtotal:		576,205	1,284,077	2,023,820	2,657,000	2,657,000	2,226,300	2,872,000	2,872,000	2,872,000	8.09%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 520 - Solid Waste											
Interfund Revenue:											
Landfill Fees	65051	31,394	35,546	32,018	40,000	40,000	65,000	65,000	65,000	65,000	62.50%
Other Department Charges	65081	59,709	57,115	58,550	60,000	60,000	2,000	0	0	0	-100.00%
Interfund Revenue Subtotal:		91,103	92,661	90,568	100,000	100,000	67,000	65,000	65,000	65,000	-35.00%
Total Operating Revenue:		9,109,247	10,463,829	10,391,564	9,912,350	9,912,350	9,880,565	9,882,200	9,882,200	9,882,200	-0.30%
Interest:											
Interest Investments	48000	1,235,357	634,618	448,530	53,000	53,000	450,000	283,000	283,000	283,000	433.96%
Investment Mark to Market	48002	387,407	529,134	(616,552)	0	0	0	0	0	0	0.00%
Interest Income -LTC	48004	0	345,049	(107,874)	150,000	150,000	50,000	124,000	124,000	124,000	-17.33%
Interest Subtotal:		1,622,763	1,508,801	(275,895)	203,000	203,000	500,000	407,000	407,000	407,000	100.49%
Misc Revenues:											
Sale Of Prop Equip	48104	2,361	0	51,500	0	0	0	0	0	0	0.00%
Sale of Scrap	48106	31,281	36,495	65,954	31,500	31,500	44,200	38,200	38,200	38,200	21.27%
Other Miscellaneous Revenues	48109	8,554	7,085	2,153	500	500	500	500	500	500	0.00%
Misc Revenues Subtotal:		42,196	43,579	119,607	32,000	32,000	44,700	38,700	38,700	38,700	20.94%
Other Financing Srcs:											
Gain Sale of Assets	49000	0	0	10,866	0	0	0	0	0	0	0.00%
Other Financing Srcs Subtotal:		0	0	10,866	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		1,664,959	1,552,380	(145,423)	235,000	235,000	544,700	445,700	445,700	445,700	89.66%
Revenue Total:		10,774,206	12,016,209	10,246,142	10,147,350	10,147,350	10,425,265	10,327,900	10,327,900	10,327,900	1.78%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 520 - Solid Waste											
Expense											
Wages:											
Regular Pay	51100	849,449	892,369	875,618	919,584	919,584	892,519	991,475	991,475	991,475	7.82%
Temporary Employees	51101	6,153	17,645	12,203	10,000	10,000	0	6,500	15,000	15,000	50.00%
Elected Officials	51103	4,813	3,100	2,900	3,750	3,750	3,750	3,750	3,750	3,750	0.00%
Overtime	51105	58,086	45,826	36,160	66,042	66,042	40,347	56,396	56,396	56,396	-14.61%
Citizen Board Per Diem	51106	0	3,475	3,325	3,750	3,750	3,750	3,750	3,750	3,750	0.00%
Payout Wages	51120	8,121	0	199	0	0	10,537	0	0	0	0.00%
Wages Subtotal:		926,622	962,415	930,405	1,003,126	1,003,126	950,903	1,061,871	1,070,371	1,070,371	6.70%
Fringes Benefits:											
FICA Medicare	51200	68,780	70,411	68,219	76,168	76,168	76,168	80,664	81,314	81,314	6.76%
Health Insurance	51201	193,449	209,283	192,773	234,982	234,982	234,982	234,981	234,981	234,981	0.00%
Dental Insurance	51202	11,057	12,173	11,094	13,005	13,005	13,005	13,004	13,004	13,004	-0.01%
Workers Compensation	51203	6,526	3,911	8,175	9,959	9,959	9,959	5,956	5,956	5,956	-40.19%
Compensated Absences Expense	51205	28,740	(2,392)	(10,422)	0	0	0	0	0	0	0.00%
WI Retirement	51206	58,743	63,425	60,994	64,365	64,365	64,365	71,257	71,257	71,257	10.71%
Fringe Benefits Other	51207	4,328	4,854	4,908	5,634	5,634	5,634	5,594	5,594	5,594	-0.71%
GASB OPEB Adjustment	51214	16,617	(5,086)	6,954	0	0	0	0	0	0	0.00%
GASB WRS Life Adjustment	51215	4,442	(14,415)	8,857	0	0	0	0	0	0	0.00%
GASB WRS 68 Adjustment	51216	62,370	3,586	(92,085)	0	0	0	0	0	0	0.00%
Fringes Benefits Subtotal:		455,053	345,750	259,468	404,113	404,113	404,113	411,456	412,106	412,106	1.98%
Total Labor:		1,381,674	1,308,164	1,189,873	1,407,239	1,407,239	1,355,016	1,473,327	1,482,477	1,482,477	5.35%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 520 - Solid Waste											
Travel:											
Registration Tuition	52001	1,930	1,215	2,775	7,210	7,210	6,850	7,460	7,460	7,460	3.47%
Automobile Allowance	52002	2,401	603	811	2,400	2,400	1,700	2,400	2,400	2,400	0.00%
Commercial Travel	52004	0	0	0	800	800	0	800	800	800	0.00%
Meals	52005	0	43	0	485	485	150	385	385	385	-20.62%
Lodging	52006	606	663	0	1,000	1,000	300	900	900	900	-10.00%
Other Travel Exp	52007	0	0	0	10	10	40	65	65	65	550.00%
Taxable Benefit	52008	55	0	11	25	25	0	50	50	50	100.00%
Travel Subtotal:		4,993	2,523	3,597	11,930	11,930	9,040	12,060	12,060	12,060	1.09%
Total Travel:		4,993	2,523	3,597	11,930	11,930	9,040	12,060	12,060	12,060	1.09%
Capital Outlay:											
Buildings	58001	907,477	734,728	62,950	190,000	190,000	0	275,000	275,000	275,000	44.74%
Improvements	58002	0	20,910	302,914	0	0	50,000	20,000	20,000	20,000	100.00%
Equipment Technology	58003	0	0	0	15,000	15,000	15,000	0	0	0	-100.00%
Equipment	58004	1,276,798	369,417	48,010	289,000	319,447	321,339	1,964,000	1,964,000	1,964,000	579.58%
Capital Outlay Subtotal:		2,184,275	1,125,055	413,875	494,000	524,447	386,339	2,259,000	2,259,000	2,259,000	357.29%
Total Capital:		2,184,275	1,125,055	413,875	494,000	524,447	386,339	2,259,000	2,259,000	2,259,000	357.29%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 520 - Solid Waste											
Office:											
Office Supplies	53000	6,026	13,093	3,878	3,800	3,800	4,400	4,300	4,300	4,300	13.16%
Stationery and Forms	53001	0	0	62	0	0	100	100	100	100	100.00%
Printing Supplies	53002	995	407	592	500	500	2,000	3,000	3,000	3,000	500.00%
Print Duplicate	53003	4,046	4,006	4,250	6,300	6,300	6,300	6,300	6,300	6,300	0.00%
Postage and Box Rent	53004	1,469	728	384	1,800	1,800	600	600	600	600	-66.67%
Computer Supplies	53005	109	0	0	0	0	0	0	0	0	0.00%
Computer Software	53006	1,379	13,244	1,973	2,650	2,650	2,650	3,300	3,300	3,300	24.53%
Telephone	53008	11,880	13,245	8,902	11,000	11,000	10,000	11,300	11,300	11,300	2.73%
Print Duplicate	73003	2,773	2,589	2,612	2,800	2,800	2,700	2,700	2,700	2,700	-3.57%
Postage and Box Rent	73004	1,498	3,181	1,339	1,200	1,200	1,000	1,000	1,000	1,000	-16.67%
Computer Licensing Charge	73006	0	0	0	3,311	3,311	3,311	3,012	3,012	3,012	-9.03%
Computer Server Charge	73030	0	4,645	0	0	0	0	0	0	0	0.00%
Office Subtotal:		30,177	55,138	23,992	33,361	33,361	33,061	35,612	35,612	35,612	6.75%
Operating:											
Advertising	53500	5,327	4,104	5,181	9,000	9,000	8,600	9,400	21,400	21,400	137.78%
Subscriptions	53501	52	52	52	300	300	0	300	300	300	0.00%
Membership Dues	53502	939	954	1,277	1,685	1,685	1,900	2,300	2,300	2,300	36.50%
Publish Legal Notices	53503	247	111	180	225	225	125	225	225	225	0.00%
Household Supplies	53516	389	1,468	848	1,350	1,350	1,950	1,950	1,950	1,950	44.44%
Uniforms Tools Allowance	53517	423	0	60	150	150	250	250	250	250	66.67%
Food	53520	47	10	59	350	350	150	500	500	500	42.86%
Small Equipment	53522	10,399	42,202	12,632	30,850	30,850	27,050	36,100	36,100	36,100	17.02%
Shop Supplies	53523	17,380	15,616	11,299	15,750	15,750	11,950	13,950	13,950	13,950	-11.43%
Medical Supplies	53524	556	702	348	750	750	875	900	900	900	20.00%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 520 - Solid Waste											
Other Operating Supplies	53533	738	24	0	0	0	0	0	0	0	0.00%
Motor Fuel	53548	27,030	16,127	30,089	29,600	29,600	45,500	45,500	45,500	45,500	53.72%
Equipment Rental	53551	3,203	37,230	2,622	15,500	15,500	5,500	15,500	15,500	15,500	0.00%
Operating Licenses Fees	53553	12,649	23,984	19,265	20,350	20,350	12,600	12,600	12,600	12,600	-38.08%
Bad Debts Expense	53561	38,404	0	(36,953)	0	0	0	0	0	0	0.00%
Other Miscellaneous	53568	215	18	1,298	100	100	2,400	2,400	2,400	2,400	2,300.00%
Machinery Rental	53570	0	0	15,764	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	191	14,966	2,570	3,000	3,000	2,000	0	0	0	-100.00%
Motor Fuel	73548	12,025	8,650	11,343	10,000	10,000	12,600	12,600	12,600	12,600	26.00%
Operating Subtotal:		130,214	166,218	77,932	138,960	138,960	133,450	154,475	166,475	166,475	19.80%
Repairs & Maint:											
Crushed Stone	54000	10,123	13,573	3,112	6,250	6,250	2,000	5,500	5,500	5,500	-12.00%
Calcium Chloride	54003	4,940	0	0	0	0	0	0	0	0	0.00%
Other Supplies and Expense	54004	8,239	7,697	10,265	9,000	9,000	9,000	10,000	10,000	10,000	11.11%
Electrical Products	54010	2,249	1,381	569	1,750	1,750	3,600	1,500	1,500	1,500	-14.29%
Electrical Fixtures	54011	0	0	0	0	0	3,500	0	0	0	0.00%
Other Elect Products	54012	0	47	0	50	50	50	50	50	50	0.00%
Lubricants	54016	58,612	63,205	57,313	73,500	73,500	74,000	78,000	78,000	78,000	6.12%
Machine Equip Parts	54017	271,423	240,010	184,372	169,200	169,200	136,500	155,500	155,500	155,500	-8.10%
Tires Batteries	54018	7,945	26,572	28,586	37,000	37,000	38,500	35,500	35,500	35,500	-4.05%
Maintenance Buildings	54020	3,298	3,224	85	2,950	2,950	2,450	2,950	2,950	2,950	0.00%
Maintenance Grounds	54021	1,648	7,036	2,213	3,250	3,250	3,250	3,750	3,750	3,750	15.38%
Maintenance Equipment	54022	21,456	6,728	137	7,750	7,750	4,250	4,500	4,500	4,500	-41.94%
Maintenance Vehicles	54023	469	726	378	1,000	1,000	500	500	500	500	-50.00%
Repair Maintenance Supplies	54024	5,045	37,275	21,957	25,600	25,600	20,600	21,600	21,600	21,600	-15.63%
Sign Parts Supplies	54027	255	1,414	6,902	900	900	1,000	1,550	1,550	1,550	72.22%
Other Maint Supplies	54028	64	2,903	231	2,000	2,000	1,300	2,000	2,000	2,000	0.00%
Equipment Repairs	54029	114,464	149,801	138,892	122,700	122,700	129,205	140,200	140,200	140,200	14.26%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 520 - Solid Waste											
Labor-Ldfl from Hwy	74018	85	0	0	1,100	1,100	11,043	1,100	1,100	1,100	0.00%
Machinery-Ldfl from Hwy	74019	0	111	0	1,000	1,000	0	1,000	1,000	1,000	0.00%
Maintenance Buildings	74020	6,024	8,256	10,500	12,500	12,500	12,500	14,000	14,000	14,000	12.00%
Maintenance Grounds	74021	280	4,343	0	650	650	150	150	150	150	-76.92%
Technology Repair and Maintain	74029	759	759	726	693	693	693	759	759	759	9.52%
Repairs & Maint Subtotal:		517,377	575,061	466,238	478,843	478,843	454,091	480,109	480,109	480,109	0.26%
Utilities:											
Heat	54700	6,562	6,570	8,326	8,550	8,550	12,500	13,800	13,800	13,800	61.40%
Power and Light	54701	106,026	102,607	102,589	107,700	107,700	110,200	116,200	116,200	116,200	7.89%
Water and Sewer	54702	254,604	250,819	234,472	311,900	311,900	312,900	341,900	341,900	341,900	9.62%
Utilities Subtotal:		367,191	359,996	345,387	428,150	428,150	435,600	471,900	471,900	471,900	10.22%
Contractual Services:											
Medical and Dental	55000	975	100	680	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Legal Services	55001	7,289	14,601	9,937	10,000	105,000	110,000	60,000	60,000	60,000	500.00%
Pest Extermination	55002	2,100	3,050	3,280	3,200	3,200	3,200	3,300	3,300	3,300	3.13%
Vehicle Repairs	55005	1,048	135	0	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Grounds Maintenance	55007	255,670	327,687	148,846	428,500	456,937	170,000	207,000	207,000	207,000	-51.69%
Building Repairs	55008	56,971	32,665	9,519	35,200	35,200	35,200	35,200	35,200	35,200	0.00%
Professional Service	55014	8,915	12,725	20,222	24,350	24,350	22,150	23,150	23,150	23,150	-4.93%
Collection Services	55015	0	522	0	150	150	0	0	0	0	-100.00%
Janitorial Services	55016	18,384	19,965	20,076	22,300	22,300	25,000	25,000	25,000	25,000	12.11%
Architect Engineer	55019	353,570	364,483	309,524	302,000	302,000	292,000	607,000	607,000	607,000	100.99%
Management Services	55020	197,830	209,061	212,697	309,100	309,100	253,000	297,300	297,300	297,300	-3.82%
Other Contract Serv	55030	31,681	19,263	15,168	16,700	16,700	13,700	12,700	12,700	12,700	-23.95%
Regional Fees	55048	3,983,011	4,294,890	4,058,434	4,600,000	4,600,000	5,175,000	5,916,000	5,916,000	5,916,000	28.61%
Hauling Fees	55049	912,762	969,469	916,814	890,000	890,000	1,109,000	1,153,000	1,153,000	1,153,000	29.55%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 520 - Solid Waste											
Accounting Auditing	75012	40,080	40,080	41,088	42,200	42,200	42,200	44,000	44,000	44,000	4.27%
Data Processing	75013	19,920	19,920	16,800	18,600	18,600	18,600	24,600	24,600	24,600	32.26%
Professional Services	75014	47,712	47,712	50,640	53,000	53,000	53,000	60,000	60,000	60,000	13.21%
Contractual Services Subtotal:		5,937,918	6,376,328	5,833,725	6,761,300	6,884,737	7,328,050	8,474,250	8,474,250	8,474,250	25.33%
Insurance Expenses:											
Prop Liab Insurance	56000	51,511	51,511	53,064	50,000	50,000	26,000	50,506	50,506	50,506	1.01%
Prop Liab Insurance	76000	37,848	39,696	51,312	66,470	66,470	66,470	69,736	69,736	69,736	4.91%
Insurance Expenses Subtotal:		89,359	91,207	104,376	116,470	116,470	92,470	120,242	120,242	120,242	3.24%
Deprec & Amort:											
Provision for Long Term Care	56502	(1,050,885)	(771,665)	(525,644)	0	0	0	0	0	0	0.00%
Depreciation Expense	56503	818,919	909,807	977,811	1,082,000	1,082,000	1,082,000	913,000	913,000	913,000	-15.62%
Amortization of SSR	56504	65,757	63,857	69,598	70,000	70,000	70,000	70,000	70,000	70,000	0.00%
Deprec & Amort Subtotal:		(166,209)	201,999	521,765	1,152,000	1,152,000	1,152,000	983,000	983,000	983,000	-14.67%
Total Other Operating:		6,906,027	7,825,946	7,373,415	9,109,084	9,232,521	9,628,722	10,719,588	10,731,588	10,731,588	17.81%

Winnebago County

Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Fund - 520 - Solid Waste											
Debt Payments:											
Debt Principal Payments	57000	18,320	2,634	0	70,000	70,000	0	0	0	0	-100.00%
Debt Interest Payments	57001	146	16	0	3,000	3,000	0	0	0	0	-100.00%
Debt Payments Subtotal:		18,466	2,649	0	73,000	73,000	0	0	0	0	-100.00%
Other Financing Uses:											
Loss on Disposition of Assets	59508	2,124	0	0	0	0	0	0	0	0	0.00%
Other Financing Uses Subtotal:		2,124	0	0	0	0	0	0	0	0	0.00%
Total Non-Operating Expense:		20,590	2,649	0	73,000	73,000	0	0	0	0	-100.00%
Expense Total:		10,497,560	10,264,338	8,980,760	11,095,253	11,249,137	11,379,118	14,463,975	14,485,125	14,485,125	30.55%
Solid Waste Net Surplus / (Deficit):		276,646	1,751,872	1,265,382	(947,903)	(1,101,787)	(953,853)	(4,136,075)	(4,157,225)	(4,157,225)	338.57%
Less:											
Capital Outlay		2,184,275	1,125,055	413,875	494,000	524,447	386,339	2,259,000	2,259,000	2,259,000	357.29%
Debt Principal Payments		18,320	2,634	0	70,000	70,000	0	0	0	0	-100.00%
Less Liability Account - Sunnyview Sludge		0	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000	0.00%
Less Liability Account - Sunnyview Co-Disposal		0	0	300,000	300,000	300,000	300,000	300,000	300,000	300,000	0.00%
DNR Release of Escrow Funds		300,000	0	0	0	0	0	0	0	0	0.00%
Solid Waste Net Surplus / (Deficit):		2,779,242	2,879,560	2,079,256	16,097	(107,340)	(167,514)	(1,477,075)	(1,498,225)	(1,498,225)	-9,407.48%
Fund Adjustments		(2,779,242)	(2,879,560)	(2,079,256)	(16,097)	107,340	167,514	1,477,075	1,498,225	1,498,225	-9,407.48%
Net Solid Waste:		0	0	0	0	(0)	0	0	0	0	0.00%

WINNEBAGO COUNTY CAPITAL OUTLAY - 2023

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Solid Waste -				
	Equipment Storage Building	1	75,000	75,000
	Leachate Lift Station Rehabilitation	1	200,000	200,000
	Concrete repair SSR loading pit ramp	1	10,000	10,000
	Concrete repair NMSW loading pit ramp	1	10,000	10,000
	Wood Grinder	1	500,000	500,000
	Generator	1	50,000	50,000
	Rolloff Boxes (2)	2	12,000	24,000
	TS Generator	1	70,000	70,000
	2023 Loader Replacement	1	300,000	300,000
	Snow pusher	1	8,000	8,000
	V-Plow	1	12,000	12,000
	Sunnyview Landfill Gas System Upgrades	1	1,000,000	1,000,000
		13		2,259,000

SOLID WASTE PROGRAM BUDGETS

NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2023	2022	2021	2023	2022
								ADOPTED	ADOPTED	ADOPTED	OVER 2022	OVER 2021
Administration	52801	233,152	9,700	574,000	994,983	1,811,835	476,700	1,335,135	712,508	2,492,523	87.40	(71.40)
Snell Road	52803	133,389	-	275,000	477,200	885,589	-	885,589	934,204	670,797	(5.20)	39.30
Sludge Cells	52805	34,034	-	-	91,300	125,334	-	125,334	129,652	119,320	(3.30)	8.70
Co-Disposal	52807	128,052	-	-	373,000	501,052	-	501,052	474,528	321,640	5.60	47.50
Hazardous Waste	52809	15,562	295	-	104,550	120,407	15,000	105,407	107,217	107,067	(1.70)	0.10
Recycling	52811	239,248	1,365	27,500	468,527	736,640	804,000	(67,360)	(70,727)	21,504	(4.80)	(428.90)
Recycling - Debt Principal	52811	-	-	-	-	-	-	-	70,000	71,600	(100.00)	(2.20)
Recycling - Debt Interest	52811	-	-	-	-	-	-	-	3,000	4,500	(100.00)	(33.30)
MSW Transfer Station	52813	450,279	-	382,500	7,302,956	8,135,735	8,632,000	(496,265)	(1,136,142)	(175,243)	(56.30)	548.30
Landfill Gas	52817	248,761	700	1,000,000	919,072	2,168,533	400,200	1,768,333	(276,337)	(257,029)	(739.90)	7.50
Grand Totals		1,482,477	12,060	2,259,000	10,731,588	14,485,125	10,327,900	4,157,225	947,903	3,376,679	338.60	(71.90)
Less Capital								(2,259,000)	(494,000)	(2,022,000)	357.30	(75.60)
Less Debt Principal								-	(70,000)	(71,600)	(100.00)	(2.20)
Less Liability - Snell Road								-	-	(670,797)	0.00	(100.00)
Less Liability - Sunnyview Sludge								(100,000)	(100,000)	(100,000)	0.00	100.00
Less Liability - Sunnyview Co-Disposal								(300,000)	(300,000)	(300,000)	0.00	100.00
Fund Adjustments - surplus / (deficit)								(1,498,225)	16,097	(212,282)	(9,407.50)	(107.60)
Net Solid Waste								-	-	-	0.00	0.00

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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