

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

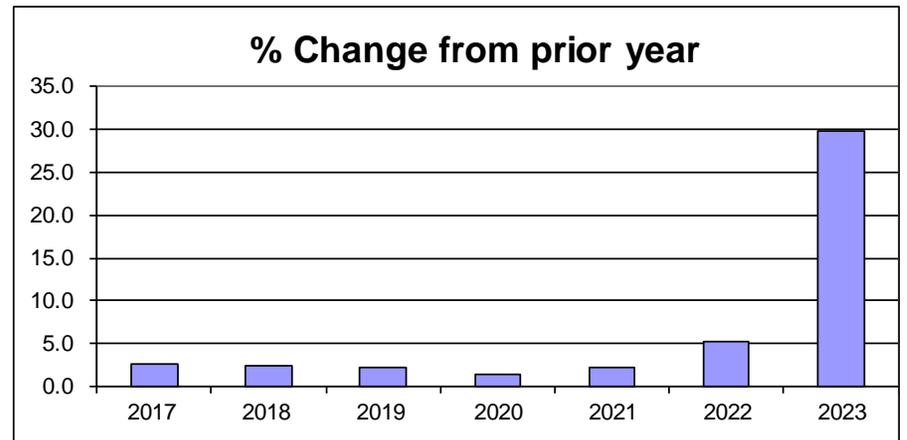
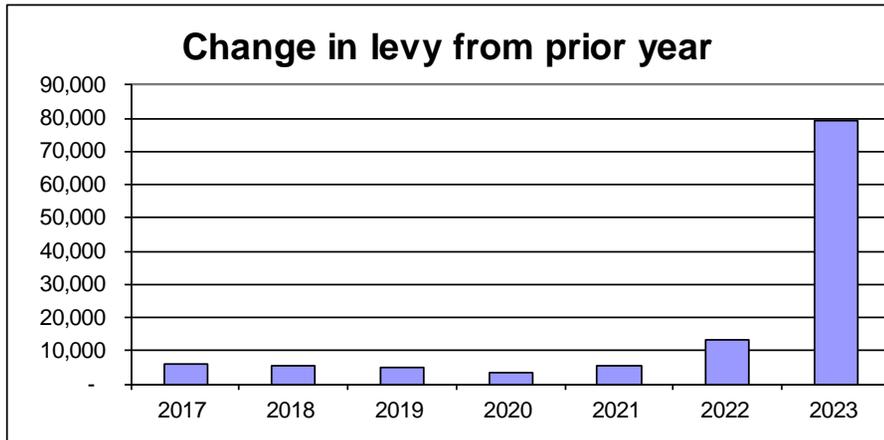
HIGHLIGHTS

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

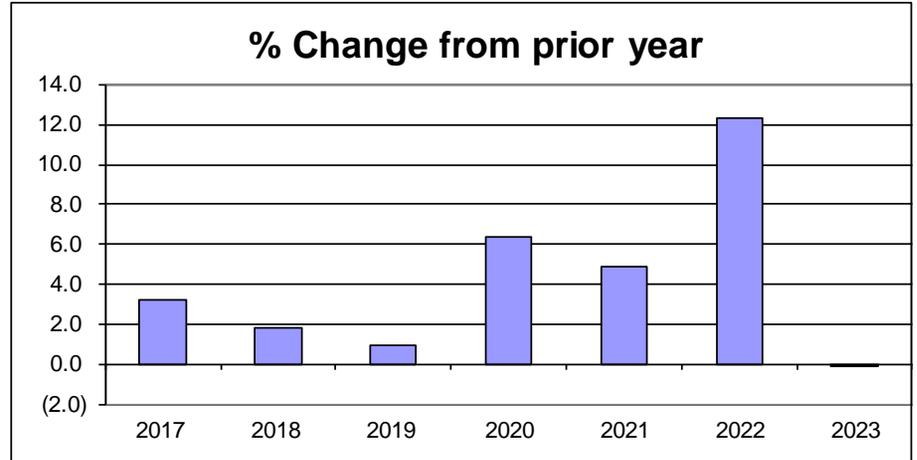
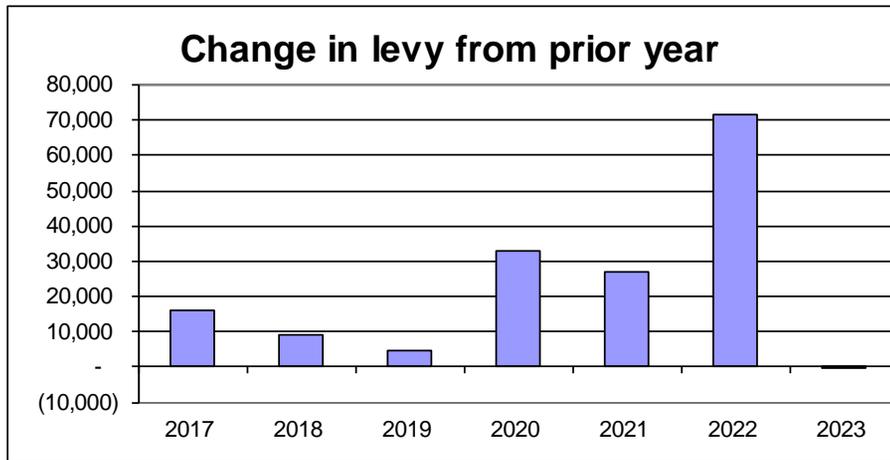
2023 BUDGET NARRATIVE HIGHLIGHTS

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

<u>Items</u>	<u>2022 6-Month Actual</u>	<u>2022 12-Month Estimate</u>	<u>2022 Adopted Budget</u>	<u>2022 Adjusted Budget</u>	<u>2023 Adopted Budget</u>
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.

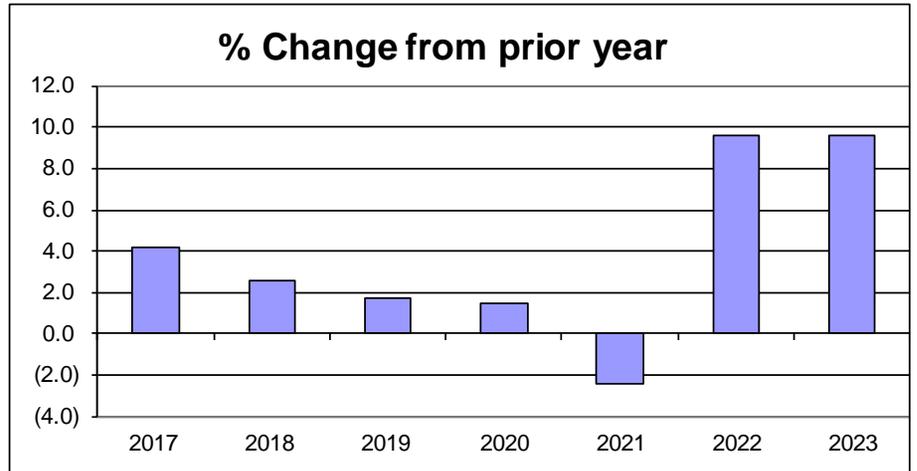
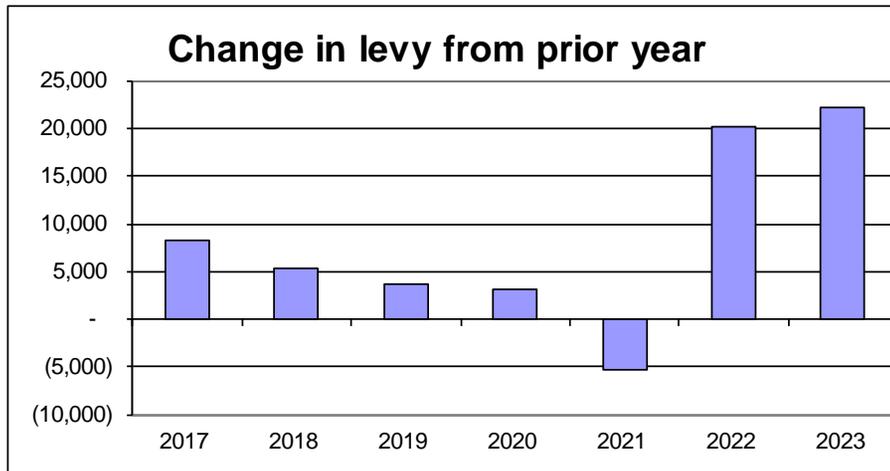
COUNTY LEVY:

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.

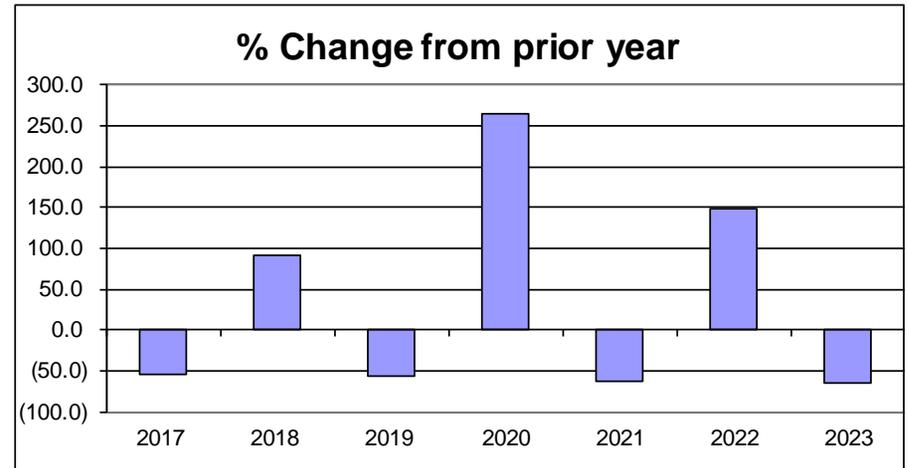
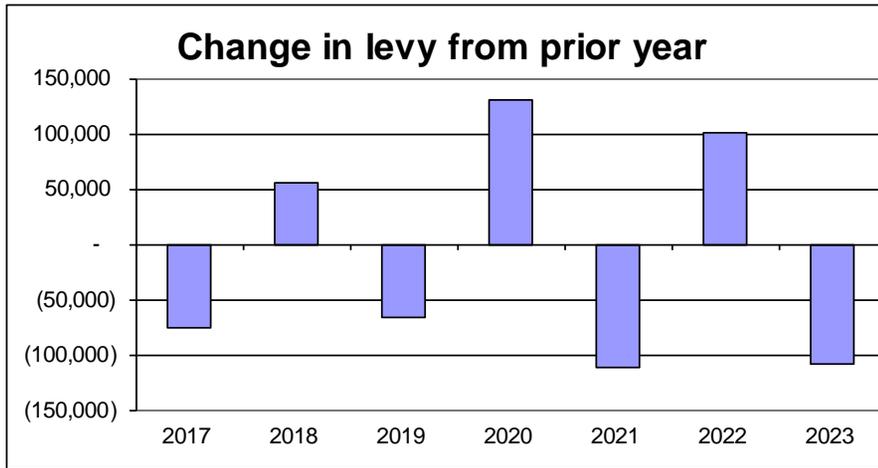
The tax levy for Clerk for 2023 is \$254,448, an increase of \$23,129 or 10.00% over 2022. A schedule of significant changes follows.

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
	Clerk	Elections	Dog Licenses	
Significant changes from 2022				
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**

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
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		<u>292,352</u>	<u>1,550</u>	<u>-</u>	<u>116,547</u>	<u>410,449</u>	<u>95,850</u>	<u>314,599</u>	<u>399,693</u>	<u>278,752</u>	<u>(21.29)</u>	<u>43.39</u>

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

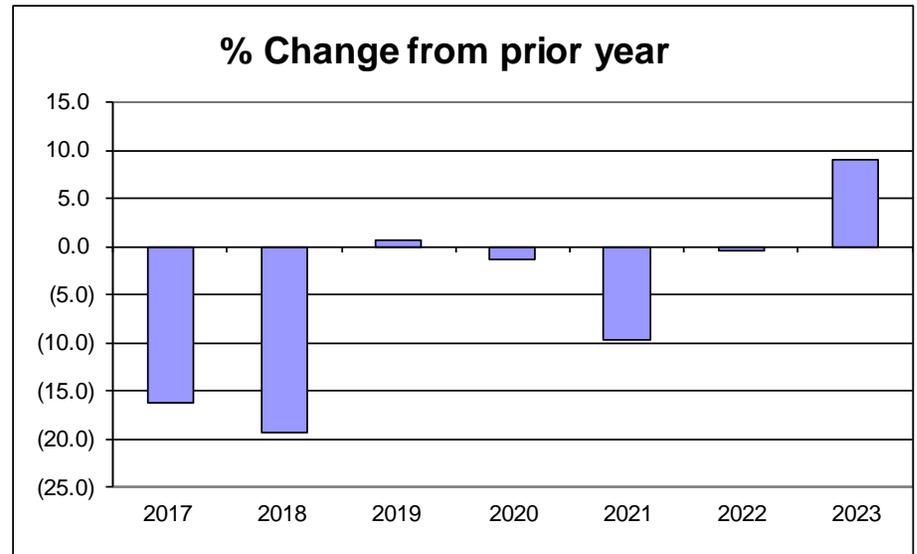
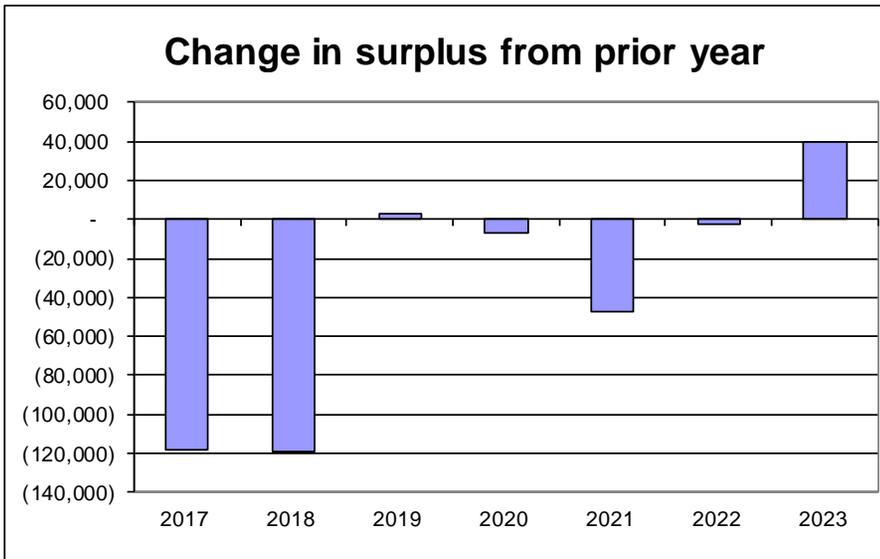
2023 BUDGET NARRATIVE HIGHLIGHTS

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	0.00%						
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

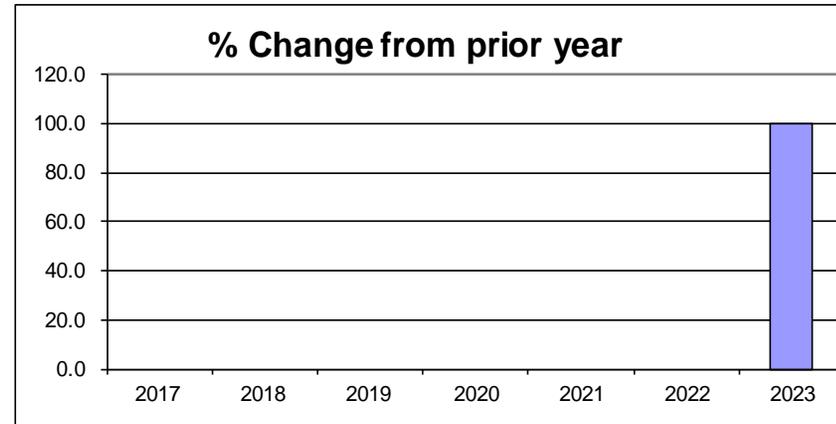
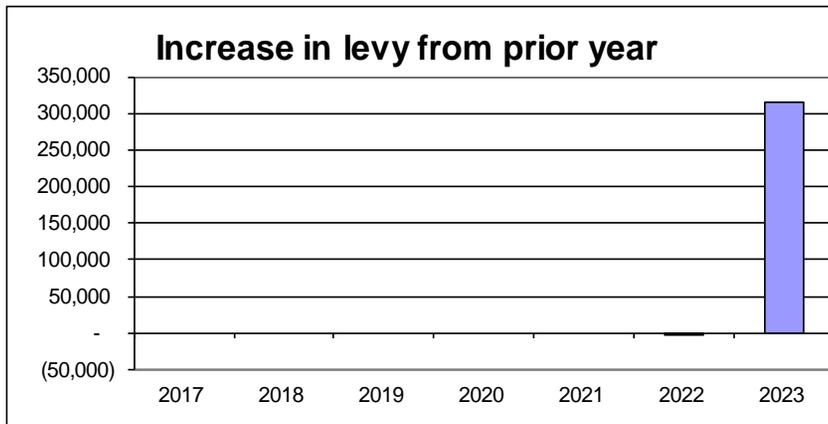
2023 BUDGET NARRATIVE HIGHLIGHTS

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

<u>Items</u>	<u>2022 6-Month Actual</u>	<u>2022 12-Month Estimate</u>	<u>2022 Adopted Budget</u>	<u>2022 Adjusted Budget</u>	<u>2023 Adopted Budget</u>
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:		467,585	262,620	574,178	618,698	618,698	618,698	393,005	393,005	393,005	-36.48%
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:		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%
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

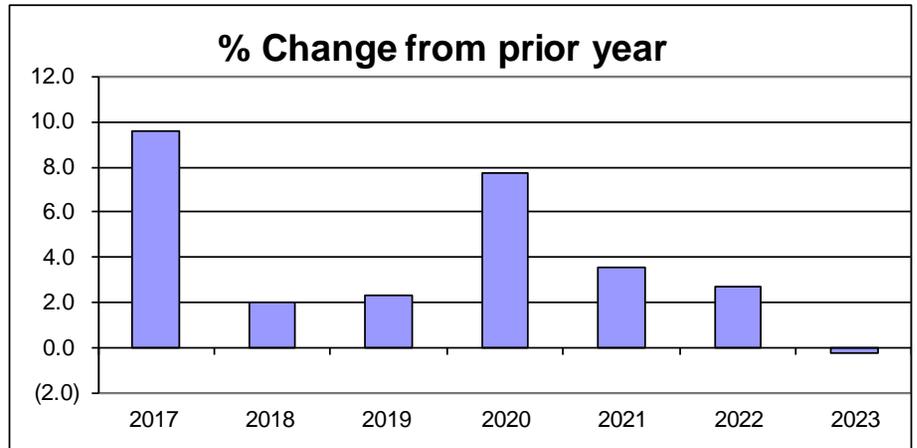
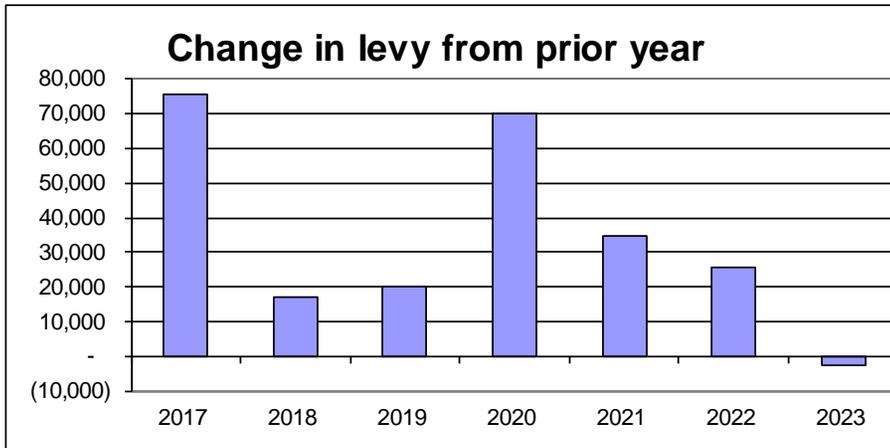
2023 BUDGET NARRATIVE

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	7,407	15,105	15,050	15,050	17,050
Labor	399,245	878,903	899,527	887,330	896,030
Travel	6	1,785	2,620	2,620	2,620
Capital	-	-	-	-	-
Other Expenditures	75,802	202,331	194,403	224,403	147,448
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			(50,000)		-
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	0.00%						
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	0.00%							

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	0.00%							
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	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

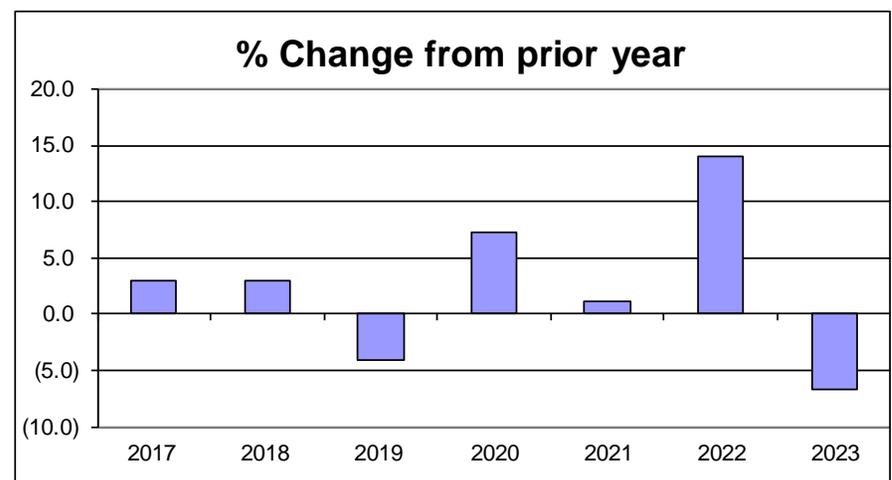
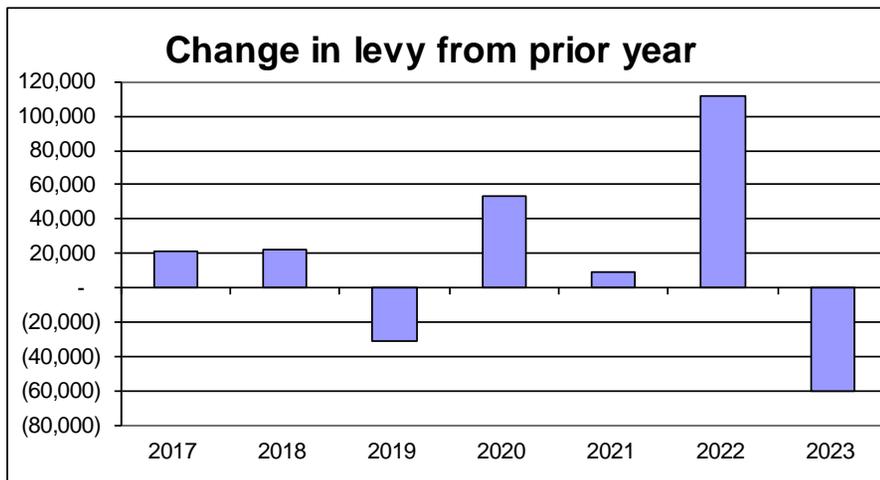
2023 BUDGET NARRATIVE HIGHLIGHTS

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

<u>Items</u>	<u>2022 6-Month Actual</u>	<u>2022 12-Month Estimate</u>	<u>2022 Adopted Budget</u>	<u>2022 Adjusted Budget</u>	<u>2023 Adopted Budget</u>
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	0.00%						
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

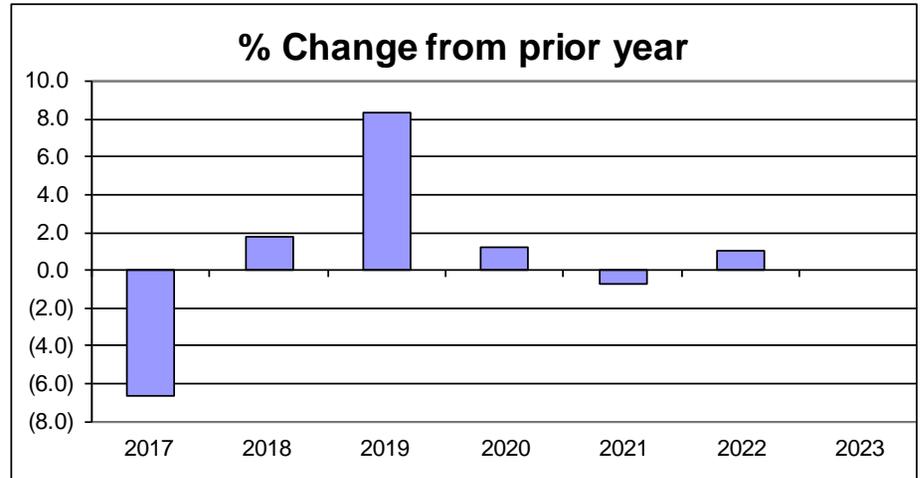
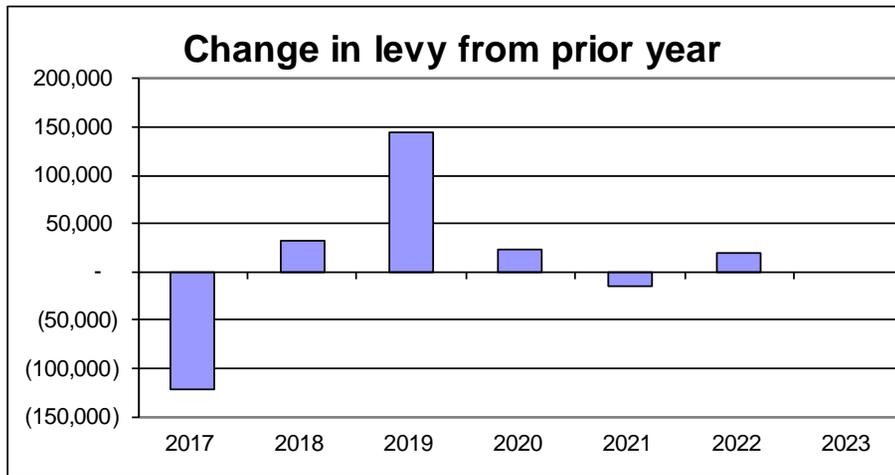
2023 BUDGET NARRATIVE HIGHLIGHTS

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	110,775	221,662	221,162	221,162	191,950
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	41,461	308,000	308,000	348,176	76,000
Other Expenditures	619,949	798,071	798,071	914,586	859,790
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			115,091		-
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
		<u>4</u>		<u>76,000</u>

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

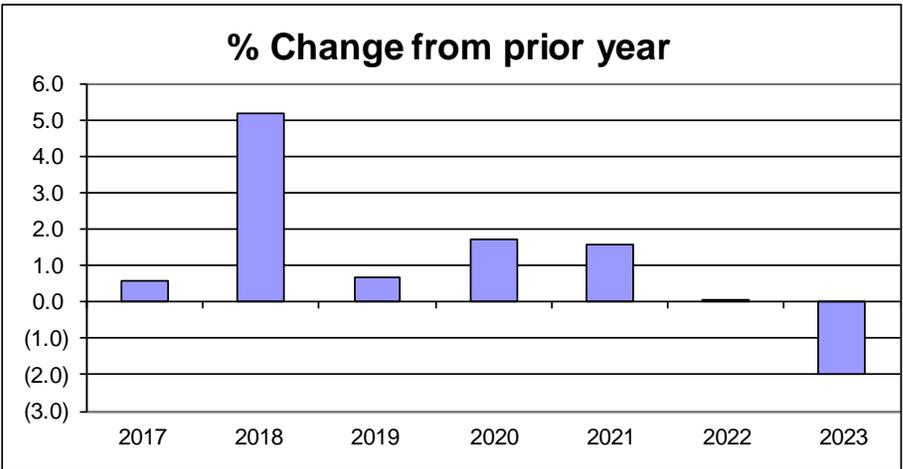
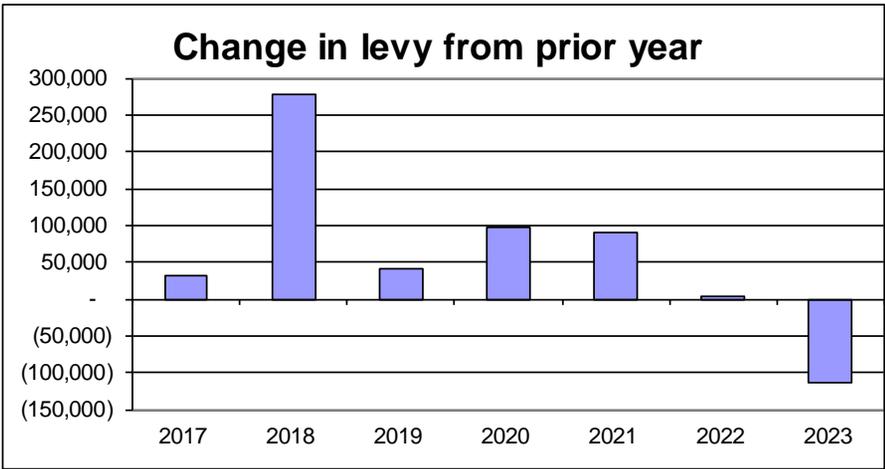
2023 BUDGET NARRATIVE HIGHLIGHTS

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

<u>Items</u>	<u>2022 6-Month Actual</u>	<u>2022 12-Month Estimate</u>	<u>2022 Adopted Budget</u>	<u>2022 Adjusted Budget</u>	<u>2023 Adopted Budget</u>
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
		<u>4</u>		<u>988,016</u>

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>