

SUMMARY BY DIVISION

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

AIRPORT

Airport Fund: 510 2023 BUDGET NARRATIVE

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

TELEPHONE: (920) 236-4930

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

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

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

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

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

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

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

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

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

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DEPARTMENT HEAD: Jim Schell
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2022 ACCOMPLISHMENTS:

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

2023 GOALS & OBJECTIVES:

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

AIRPORT

2023 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

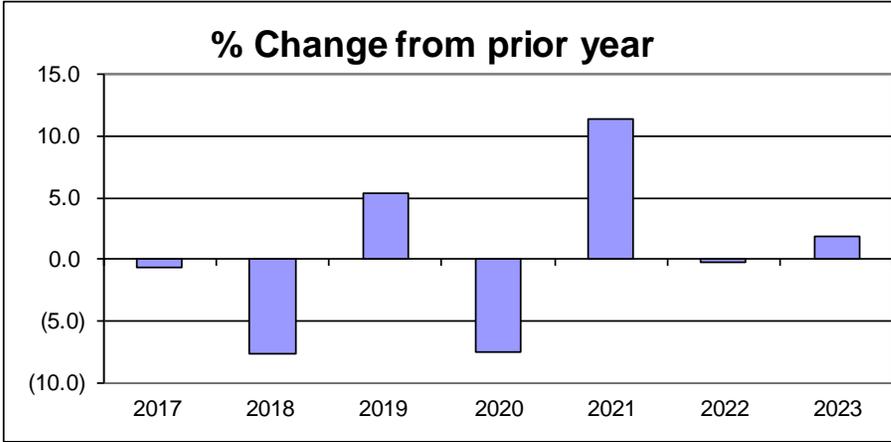
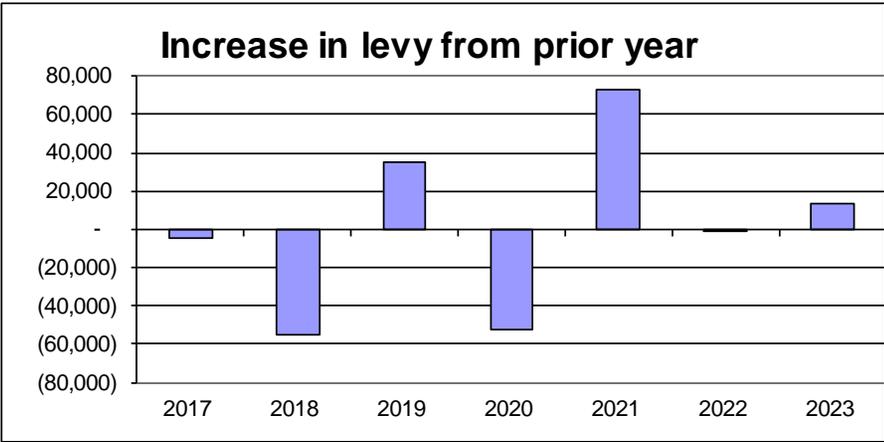
The changes to the Table of Organization of Classified Positions can be found in the Overview section. For the 2023 budget, two (2) Maintenance Equipment Operator positions will be removed and two (2) Maintenance Equipment Operator II positions will be added to the Table of Organization of Classified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

COUNTY LEVY:

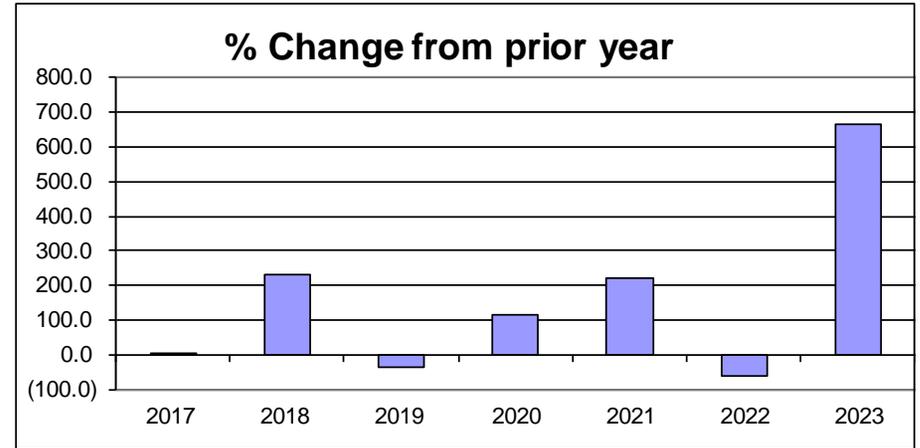
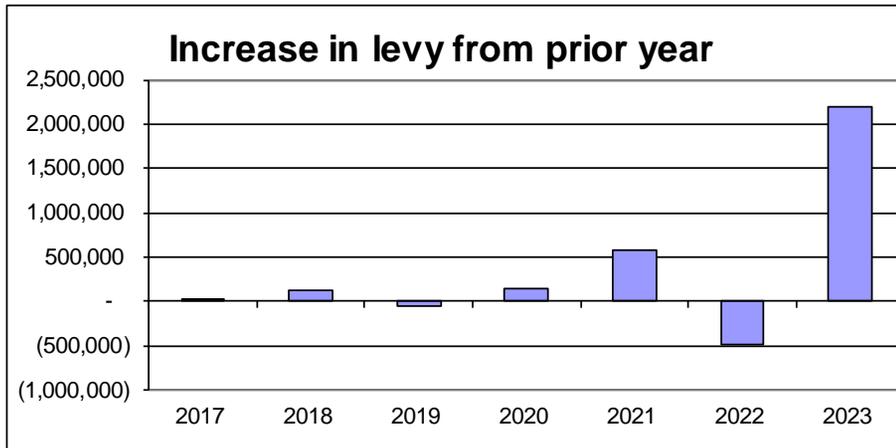
The net operating levy for 2023 is \$722,526 an increase of \$13,615 or 1.92% over 2022. A schedule of significant changes follows.

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

Levy for operations:



Levy for debt:



SIGNIFICANT CHANGES FROM 2022 ADOPTED - Airport

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

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

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

Financial Summary Airport Fund

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

Winnebago County

Budget Detail - 2023

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

Winnebago County

Budget Detail - 2023

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

Winnebago County

Budget Detail - 2023

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

Winnebago County

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

Winnebago County

Budget Detail - 2023

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

Winnebago County

Budget Detail - 2023

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

Winnebago County

Budget Detail - 2023

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

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2023**

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

**AIRPORT
PROGRAM BUDGETS**

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

HIGHWAY DEPARTMENT

Highway Fund: 540
2023 BUDGET NARRATIVE

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

TELEPHONE: (920) 232-1700

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

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

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

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

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

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

HIGHWAY DEPARTMENT

Highway Fund: 540
2023 BUDGET NARRATIVE

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

TELEPHONE: (920) 232-1700

2022 ACCOMPLISHMENTS:

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

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

2023 GOALS & OBJECTIVES:

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

HIGHWAY

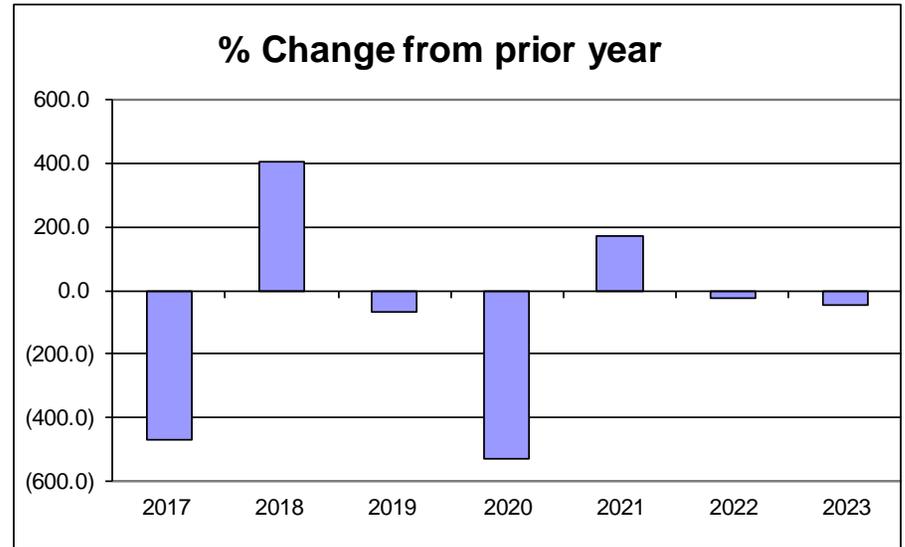
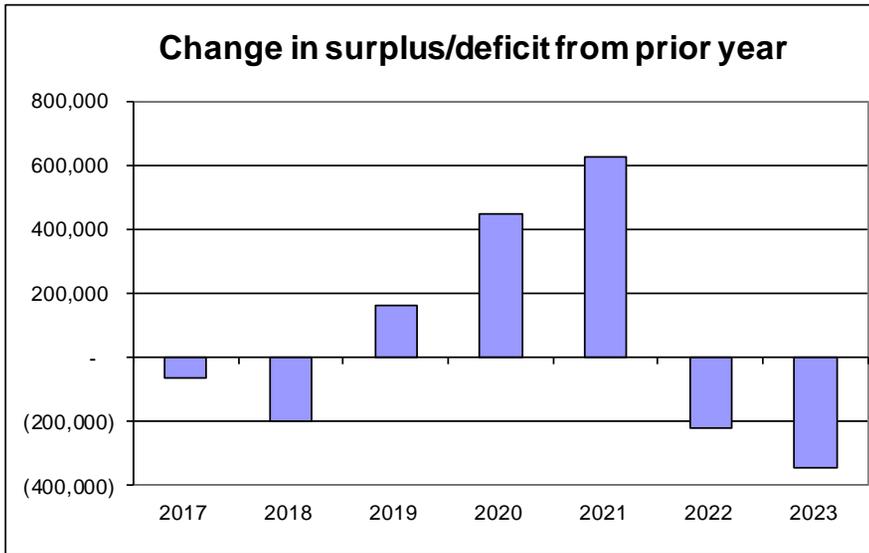
2023 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

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

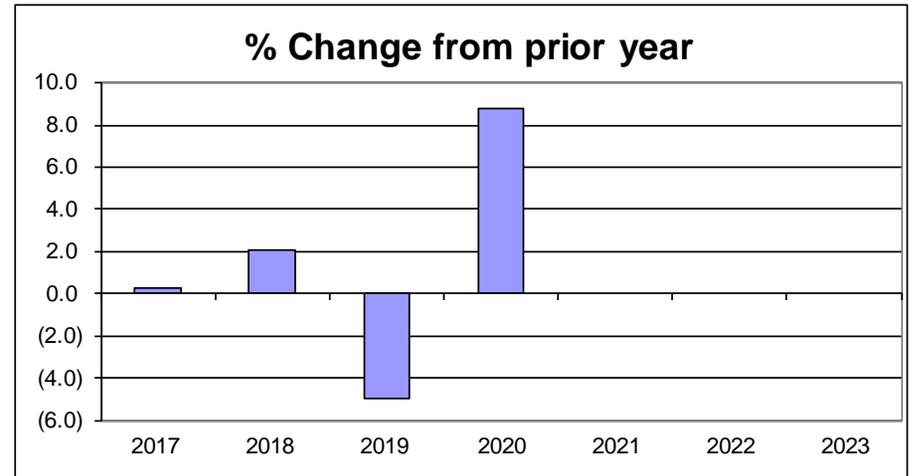
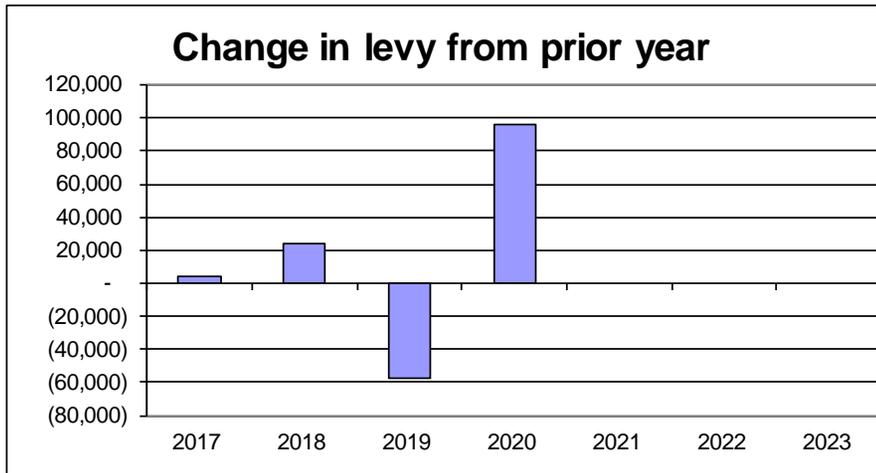
COUNTY LEVY:

The Highway Department operates as a proprietary type activity and as such does not have a direct tax levy. The department provides county road maintenance, which is charged back to the general fund. The department also does work for the State and other municipalities within Winnebago County and bills those units of government for services provided. The net surplus from a budgetary basis for 2023 is \$424,028, a decrease of \$341,102 or 44.58% from 2022. The budgetary basis takes the net surplus/deficit and backs out the depreciation expense. A schedule of significant changes follows.



COUNTY ROAD MAINTENANCE:

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



SIGNIFICANT CHANGES FROM 2022 ADOPTED - Highway

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

SIGNIFICANT CHANGES FROM 2022 ADOPTED - Highway

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

Financial Summary Highway

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

Winnebago County

Budget Detail - 2023

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

Winnebago County

Budget Detail - 2023

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

Winnebago County

Budget Detail - 2023

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

Winnebago County

Budget Detail - 2023

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

Winnebago County

Budget Detail - 2023

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

Winnebago County

Budget Detail - 2023

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

Winnebago County

Budget Detail - 2023

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

Winnebago County

Budget Detail - 2023

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

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2023**

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

SIGNIFICANT CHANGES FROM 2022 ADOPTED - County Road Maintenance

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

Financial Summary County Road Maintenance

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

Winnebago County

Budget Detail - 2023

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

Winnebago County

Budget Detail - 2023

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