

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
NON-DIVISIONAL				
County Board	\$ -	\$ 292,772	\$ -	\$ 377,824
Scholarship Program	1,500	9,000	(9,000)	7,500
Miscellaneous & Unclassified	8,236,800	5,883,964	(1,541,470)	(5,043,635)
	<u>\$ 8,238,300</u>	<u>\$ 6,185,736</u>	<u>\$ (1,550,470)</u>	<u>\$ (4,658,311)</u>

COUNTY BOARD

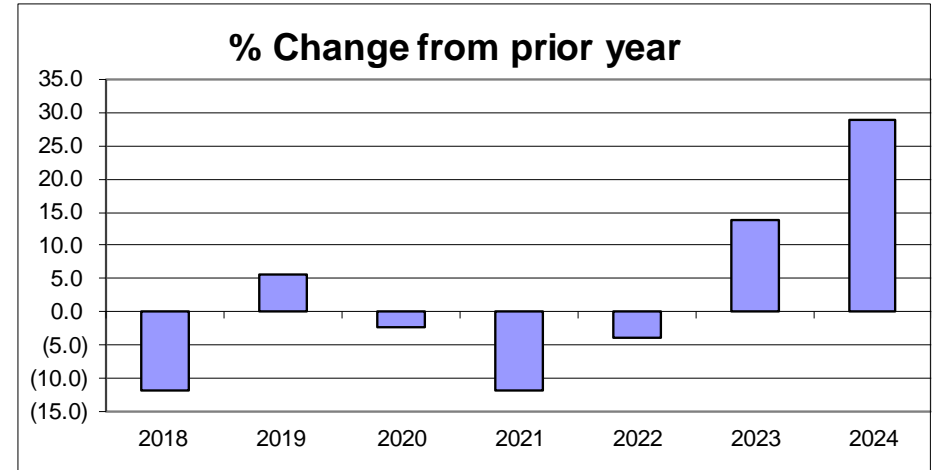
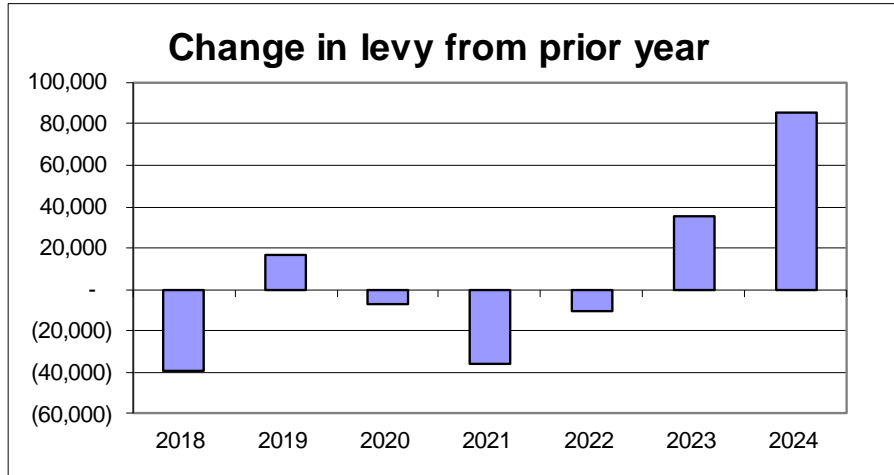
General Fund – Department: 001 2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Thomas Egan
LOCATION: Winnebago County
112 Otter Avenue
Oshkosh, WI 54901

TELEPHONE: (920) 232-3439

COUNTY LEVY:

The 2024 tax levy is \$377,824, an increase of \$85,052 or 29.05% over 2023. A schedule of significant changes follows.



SCHOLARSHIP FUND

COUNTY LEVY:

The 2024 tax levy is \$7,500, an increase of \$7,500, or 100% over 2023. The 2023 budget included no tax levy for the Scholarship Fund. This budget includes an appropriation of \$18,000 – split between levy and applied use of scholarship fund balance. Under current practice, the 2024 budget appropriation would include increasing to eighteen (18) \$1,000 scholarship payments.

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 2023 ADOPTED - County Board

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 292,772	
Revenue Changes - impact on levy:		
Elected Officials	85,000	Increase based on new salaries that were approved by County Board on 9/19/2023.
Expense Changes - impact on levy:		
None	-	
Other small changes	52	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 377,824	

Financial Summary County Board

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Executive Budget
Total Revenues	-	-	-	-	-
Labor	67,247	158,150	158,150	158,150	249,215
Travel	28,265	69,500	67,500	67,500	65,500
Capital	-	-	-	-	-
Other Expenditures	33,612	48,502	67,122	67,122	63,109
Total Expenditures	129,124	276,152	292,772	292,772	377,824
Levy			292,772		377,824

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	% Change From Prior Yr Adopted
Department - 001 - Board										
Revenue										
Intergov Rev:										
WI Dept of Administration	42002	6,964	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		6,964	0	0	0	0	0	0	0	0.00%
Total Operating Revenue:										
		6,964	0	0	0	0	0	0	0	0.00%
Misc Revenues:										
Other Miscellaneous Revenues	48109	0	8	0	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		0	8	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:										
		0	8	0	0	0	0	0	0	0.00%
Revenue Total:										
		6,964	8	0	0	0	0	0	0	0.00%
Expense										
Wages:										
Elected Officials	51103	97,560	102,275	111,450	125,000	125,000	125,000	210,000	210,000	68.00%
Citizen Board Per Diem	51106	8,425	11,925	13,400	23,000	23,000	23,000	23,000	23,000	0.00%
Other Per Diem	51107	2,675	2,925	(75)	0	0	0	0	0	0.00%
Wages Subtotal:		108,660	117,125	124,775	148,000	148,000	148,000	233,000	233,000	57.43%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	% Change From Prior Yr Adopted
Department - 001 - Board										
Fringes Benefits:										
FICA Medicare	51200	8,132	8,840	9,527	10,000	10,000	10,000	16,065	16,065	60.65%
Workers Compensation	51203	70	134	86	150	150	150	150	150	0.00%
Fringes Benefits Subtotal:		8,202	8,974	9,612	10,150	10,150	10,150	16,215	16,215	59.75%
Total Labor:		116,863	126,099	134,387	158,150	158,150	158,150	249,215	249,215	57.58%
Travel:										
Registration Tuition	52001	4,226	3,039	5,035	19,000	19,000	19,000	22,000	15,000	-21.05%
Automobile Allowance	52002	8,811	11,420	19,580	26,000	26,000	26,000	26,000	26,000	0.00%
Commercial Travel	52004	1,402	951	2,801	5,000	5,000	5,000	7,000	5,000	0.00%
Meals	52005	587	349	486	1,500	1,500	1,500	1,500	1,500	0.00%
Lodging	52006	7,092	6,341	10,706	15,000	15,000	17,000	17,000	17,000	13.33%
Other Travel Exp	52007	532	240	379	1,000	1,000	1,000	1,000	1,000	0.00%
Taxable Benefit	52008	0	19	26	0	0	0	0	0	0.00%
Travel Subtotal:		22,650	22,358	39,013	67,500	67,500	69,500	74,500	65,500	-2.96%
Total Travel:		22,650	22,358	39,013	67,500	67,500	69,500	74,500	65,500	-2.96%
Capital Outlay:										
Equipment Technology	58003	0	0	5,239	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		0	0	5,239	0	0	0	0	0	0.00%
Total Capital:		0	0	5,239	0	0	0	0	0	0.00%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	% Change From Prior Yr Adopted
Department - 001 - Board										
Office:										
Office Supplies	53000	0	38	3,441	500	500	500	500	500	0.00%
Stationery and Forms	53001	151	44	614	700	700	100	700	700	0.00%
Printing Supplies	53002	0	0	0	0	0	42	0	0	0.00%
Print Duplicate	53003	2,186	1,808	1,805	2,000	2,000	2,000	2,000	2,000	0.00%
Postage and Box Rent	53004	2,110	3,244	3,544	4,000	4,000	4,000	4,000	4,000	0.00%
Computer Software	53006	0	0	4,230	2,000	2,000	4,500	4,500	4,500	125.00%
Telephone	53008	221	96	83	0	0	100	100	100	100.00%
Print Duplicate	73003	2,357	2,268	3,514	4,000	4,000	4,000	4,000	4,000	0.00%
Postage and Box Rent	73004	1,011	798	1,288	1,500	1,500	1,500	1,500	1,500	0.00%
Computer Licensing Charge	73006	0	0	2,024	1,878	1,878	1,878	10,548	10,548	461.66%
Office Subtotal:		8,036	8,297	20,544	16,578	16,578	18,620	27,848	27,848	67.98%
Operating:										
Subscriptions	53501	878	1,207	1,230	1,200	1,200	1,200	1,080	1,080	-10.00%
Membership Dues	53502	21,438	21,438	21,438	25,000	25,000	21,438	21,438	21,438	-14.25%
Publish Legal Notices	53503	8,155	12,950	8,721	16,000	16,000	13,000	14,000	14,000	-12.50%
Food	53520	0	0	983	600	600	1,000	1,000	1,000	66.67%
Small Equipment	53522	0	0	0	1,000	1,000	0	0	0	-100.00%
Other Operating Supplies	53533	231	266	1,216	1,000	1,000	1,000	1,000	1,000	0.00%
Small Equipment Technology	53580	2,028	195	0	0	0	0	0	0	0.00%
Operating Subtotal:		32,730	36,056	33,588	44,800	44,800	37,638	38,518	38,518	-14.02%
Repairs & Maint:										
Equipment Repairs	54029	3,000	0	0	4,000	4,000	0	2,000	2,000	-50.00%
Technology Repair and Maintain	74029	1,353	1,386	1,551	1,485	1,485	1,485	1,518	1,518	2.22%
Repairs & Maint Subtotal:		4,353	1,386	1,551	5,485	5,485	1,485	3,518	3,518	-35.86%

Winnebago County**Budget Detail - 2024**

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	% Change From Prior Yr Adopted
Department - 001 - Board										
Contractual Services:										
Professional Service	55014	4,341	34,985	5,346	12,000	12,000	0	5,000	5,000	-58.33%
Other Contract Serv	55030	0	0	622	0	0	0	0	0	0.00%
Personnel Services	75800	(7,570)	(6,721)	(7,911)	(12,500)	(12,500)	(10,000)	(12,500)	(12,500)	0.00%
Contractual Services Subtotal:		(3,229)	28,264	(1,943)	(500)	(500)	(10,000)	(7,500)	(7,500)	1,400.00%
Insurance Expenses:										
Prop Liab Insurance	76000	552	744	694	759	759	759	725	725	-4.48%
Insurance Expenses Subtotal:		552	744	694	759	759	759	725	725	-4.48%
Total Other Operating:		42,442	74,746	54,434	67,122	67,122	48,502	63,109	63,109	-5.98%
Expense Total:		181,954	223,203	233,073	292,772	292,772	276,152	386,824	377,824	29.05%
Board Net/(Levy):		(174,990)	(223,195)	(233,073)	(292,772)	(292,772)	(276,152)	(386,824)	(377,824)	29.05%

Financial Summary Scholarship Program

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Executive Budget
Total Revenues	-	-	700	700	1,500
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	7,500	9,000	9,000	9,000	18,000
Total Expenditures	7,500	9,000	9,000	9,000	18,000
Levy Before Fund Balance Adjustments			8,300		16,500
Increase / (Decrease) fund balance			(8,300)		(9,000)
Net Levy After Fund Balance Adjustments			-		7,500

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	% Change From Prior Yr Adopted
Department - 060 - Scholarship										
Revenue										
Interest:										
Interest Investments	48000	804	567	726	700	700	0	0	1,500	114.29%
Investment Mark to Market	48002	670	(787)	(3,128)	0	0	0	0	0	0.00%
Interest Subtotal:		1,474	(220)	(2,401)	700	700	0	0	1,500	114.29%
Total Non-Operating Revenue:		1,474	(220)	(2,401)	700	700	0	0	1,500	114.29%
Revenue Total:		1,474	(220)	(2,401)	700	700	0	0	1,500	114.29%
Expense										
Operating:										
Operating Grants	53565	8,500	10,500	9,000	9,000	9,000	9,000	9,000	18,000	100.00%
Operating Subtotal:		8,500	10,500	9,000	9,000	9,000	9,000	9,000	18,000	100.00%
Total Other Operating:		8,500	10,500	9,000	9,000	9,000	9,000	9,000	18,000	100.00%
Expense Total:		8,500	10,500	9,000	9,000	9,000	9,000	9,000	18,000	100.00%
Scholarship Net/(Levy):		(7,026)	(10,720)	(11,401)	(8,300)	(8,300)	(9,000)	(9,000)	(16,500)	98.80%
Assigned Scholarship Fund Balance applied (Note):										
					8,300	8,300	9,000	9,000	9,000	8.43%
Scholarship Net/(Levy):					0	0	0	0	(7,500)	-100.00%

Note: Budgeted fund balance applied shows a reduction to the Scholarship assigned fund balance.

MISCELLANEOUS & UNCLASSIFIED

2024 BUDGET NARRATIVE

DEPARTMENT DESCRIPTION:

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

DEPARTMENT STAFFING:

There is no county staffing charged to this department. Wage and benefit costs included are related to sick leave payouts to employees who retire or terminate employment who held sick leave balances from the dates they were frozen in their union group (2011-2014) or management/salary employees as of 2005.

OVERALL:

We plan to apply \$1,541,470 of unassigned general fund balance within Miscellaneous and Unclassified to reduce the 2024 tax levy. In 2023, we applied \$5,497,810 to reduce the tax levy. A schedule of significant changes follows.

SIGNIFICANT CHANGES FROM 2023 ADOPTED - Miscellaneous & Unclassified

Account	Amount	Description
Significant changes from 2023		
Net Levy/(Surplus) 2023	\$ (3,355,546)	
Revenue Changes - impact on levy:		
State Shared Revenue	(1,794,983)	Increase in state shared revenue per the Department of Revenue for supplemental county and municipal aid.
Indirect Cost	74,000	Decrease based on the 2022 cost allocation plan provided by Maximus, which allocates Child Support. 66% of that amount is moved from Child Support into the Miscellaneous & Unclassified revenue.
Interest Investments	(1,300,000)	Increase based on investment rates increasing and set to stay at an incline into 2024.
Other Miscellaneous Revenues	28,000	Decrease based on projected revenues that includes unclaimed funds, purchase card rebates, and collection revenues that have already been written off. The unclaimed funds were a reduction from last year.
Expense Changes - impact on levy:		
Leadership Training	(50,000)	Decrease based on moving this expense to the Department of Administration.
Operating Grants	(137,661)	Decrease based on moving the \$168,792 Regional Planning Commission expense to Zoning, also a decrease of \$20,000 to the County Fair Association.
Maintenance Grounds - interfund	20,000	Increase based on parking lot repairs that are needed throughout the various County buildings. This work is completed by the Highway Department.
Accounting Auditing	11,600	Increase based on projected costs for Dana Investments portfolio management & Associated Trust portfolio management fees.
Property Assessments	(31,000)	Decrease based on less property assessment projects anticipated by the City of Oshkosh.
Prop Liab Insurance	(12,147)	Decrease based on removing the allocation of Property & Liability insurance cost to this cost center.
Salary Contingencies	(1,000,000)	Decrease based on less wage adjustments anticipated for 2024.
Unassigned General Fund Balance applied	2,455,423	The 2024 budget includes \$1,541,470 of unassigned general fund applied in the Miscellaneous & Unclassified cost center (no other general fund unassigned fund balance is reported in any other department accounts in the general fund). In 2023, \$3,996,893 of unassigned general fund balance was applied to stay within levy limits (other small levy increases in County Clerk, Finance, Airport, Park View Health Center, and UW-Extension were shown in departments) - \$5,497,810 in total of unassigned general fund balance.
Other small changes	48,679	This is a combination of small increases and decreases to revenue and expense accounts.
Net Levy/ (Surplus) 2024	\$ (5,043,635)	Represents more revenue than expenses so this reduces the overall levy.

Financial Summary Miscellaneous & Unclassified

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Executive Budget
Total Revenues	1,878,704	9,404,814	5,242,617	8,054,114	8,236,800
Labor	229,284	275,300	215,300	215,300	269,125
Travel	29,343	50,000	50,000	50,000	-
Capital	-	-	-	-	-
Other Expenditures	32,900,017	26,852,901	5,618,664	38,891,361	4,465,510
Total Expenditures	33,158,644	27,178,201	5,883,964	39,156,661	4,734,635
(Net)/Levy Before Fund Balance Adjustments			641,347		(3,502,165)
Unassigned General Fund Balance applied			(3,996,893)		(1,541,470)
(Net)/Levy After Fund Balance Adjustments			(3,355,546)		(5,043,635)

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	Prior Yr Adopted
Department - 039 - Miscellaneous & Unclassified										
Revenue										
Taxes:										
Forest Crop Tax	41001	2,218	2,111	2,272	2,300	2,300	3,000	3,500	3,500	52.17%
Retained Sales Tax	41004	127	119	145	150	150	150	150	150	0.00%
Taxes Subtotal:		2,345	2,230	2,417	2,450	2,450	3,150	3,650	3,650	48.98%
Intergov Rev:										
State Shared Revenue	42001	3,923,791	3,640,705	3,762,632	3,732,067	3,732,067	3,732,067	5,527,050	5,527,050	48.10%
WI Dept of Administration	42002	505,585	0	0	0	0	0	0	0	0.00%
Indirect Cost	42020	161,103	153,352	204,372	158,000	158,000	158,000	84,000	84,000	-46.84%
US Dept of Treasury	42021	0	0	50,000	0	0	50,000	0	0	0.00%
Intergov Rev Subtotal:		4,590,479	3,794,057	4,017,004	3,890,067	3,890,067	3,940,067	5,611,050	5,611,050	44.24%
Public Services:										
Other Public Charges	45057	105	75	135	100	100	100	100	100	0.00%
Public Services Subtotal:		105	75	135	100	100	100	100	100	0.00%
Total Operating Revenue:		4,592,929	3,796,362	4,019,556	3,892,617	3,892,617	3,943,317	5,614,800	5,614,800	44.24%
Interest:										
Interest Investments	48000	1,373,347	987,606	1,087,310	1,200,000	1,200,000	2,500,000	2,000,000	2,500,000	108.33%
Investment Mark to Market	48002	1,145,074	(1,386,551)	(4,686,179)	0	0	0	0	0	0.00%
Interest Subtotal:		2,518,421	(398,945)	(3,598,870)	1,200,000	1,200,000	2,500,000	2,000,000	2,500,000	108.33%

Winnebago County										
Budget Detail - 2024										
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	Prior Yr Adopted
Department - 039 - Miscellaneous unclassified										
Misc Revenues:										
Sale Of Prop Equip	48104	21,001	19,689	18,625	10,000	10,000	10,000	10,000	10,000	0.00%
Other Miscellaneous Revenues	48109	139,790	61,389	154,758	140,000	140,000	140,000	112,000	112,000	-20.00%
Misc Revenues Subtotal:		160,792	81,078	173,383	150,000	150,000	150,000	122,000	122,000	-18.67%
Transfers In:										
Other Transfers In	49501	0	869,113	28,081,184	0	2,811,497	2,811,497	0	0	0.00%
Transfers In Subtotal:		0	869,113	28,081,184	0	2,811,497	2,811,497	0	0	0.00%
Total Non-Operating Revenue:		2,679,213	551,247	24,655,698	1,350,000	4,161,497	5,461,497	2,122,000	2,622,000	94.22%
Revenue Total:		7,272,142	4,347,608	28,675,254	5,242,617	8,054,114	9,404,814	7,736,800	8,236,800	57.11%
Expense										
Wages:										
Regular Pay	51100	17,701	0	0	0	0	0	0	0	0.00%
Payout Wages	51120	211,315	219,381	219,460	200,000	200,000	260,000	250,000	250,000	25.00%
Wages Subtotal:		229,016	219,381	219,460	200,000	200,000	260,000	250,000	250,000	25.00%

Winnebago County										
Budget Detail - 2024										
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	Prior Yr Adopted
Department - 039 - Miscellaneous unclassified										
Fringes Benefits:										
FICA Medicare	51200	10,736	11,386	14,271	15,300	15,300	15,300	19,125	19,125	25.00%
Workers Compensation	51203	0	4	0	0	0	0	0	0	0.00%
Unemployment Comp	51204	284	(221)	0	0	0	0	0	0	0.00%
WI Retirement	51206	1,392	72	(1,738)	0	0	0	0	0	0.00%
Fringe Benefits Other	51207	0	0	0	0	0	0	0	0	0.00%
Fringes Benefits Subtotal:		12,412	11,242	12,533	15,300	15,300	15,300	19,125	19,125	25.00%
Total Labor:		241,428	230,623	231,993	215,300	215,300	275,300	269,125	269,125	25.00%
Travel:										
Leadership Training	52000	0	0	22,237	50,000	50,000	50,000	0	0	-100.00%
Travel Subtotal:		0	0	22,237	50,000	50,000	50,000	0	0	-100.00%
Total Travel:		0	0	22,237	50,000	50,000	50,000	0	0	-100.00%
Office:										
Office Supplies	53000	14,015	0	320	0	0	0	0	0	0.00%
Postage and Box Rent	53004	24	453	688	900	900	271	0	0	-100.00%
Computer Software	53006	0	0	0	25,000	25,000	25,000	25,000	25,000	0.00%
Telephone	53008	3,864	5,058	0	4,824	4,824	0	0	0	-100.00%
Office Subtotal:		17,903	5,510	1,008	30,724	30,724	25,271	25,000	25,000	-18.63%

Winnebago County										
Budget Detail - 2024										
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	Prior Yr Adopted
Department - 039 - Miscellaneous unclassified										
Operating:										
Household Supplies	53516	345	152	0	0	0	0	0	0	0.00%
Bad Debts Expense	53561	60,500	(50,444)	4,468	7,675	7,675	8,000	6,985	6,985	-8.99%
Property Taxes	53562	12,150	142,514	2,103	2,500	2,500	2,500	2,500	2,500	0.00%
Tax Refunds	53564	86,784	8,428	1,777	0	0	6,000	5,000	5,000	100.00%
Operating Grants	53565	2,780,489	2,782,021	2,665,276	2,903,656	2,903,656	2,903,656	2,961,787	2,765,995	-4.74%
Other Miscellaneous	53568	1,111	11,514	8,392	5,000	5,000	5,000	5,000	5,000	0.00%
Small Equipment Technology	53580	17,253	0	0	0	0	0	0	0	0.00%
Operating Subtotal:		2,958,631	2,894,185	2,682,017	2,918,831	2,918,831	2,925,156	2,981,272	2,785,480	-4.57%
Repairs & Maint:										
Maintenance Grounds	74021	85,299	68,408	87,327	100,000	100,000	60,000	120,000	120,000	20.00%
Repairs & Maint Subtotal:		85,299	68,408	87,327	100,000	100,000	60,000	120,000	120,000	20.00%
Utilities:										
Water and Sewer	54702	154	16	26	20	20	30	30	30	50.00%
Utilities Subtotal:		154	16	26	20	20	30	30	30	50.00%
Contractual Services:										
Accounting Auditing	55012	0	0	15	44,400	44,400	44,400	56,000	56,000	26.13%
Professional Service	55014	38,598	41,878	60,682	0	0	0	0	0	0.00%
Property Assessments	55054	0	30,852	0	40,000	40,000	90,000	9,000	9,000	-77.50%
Contractual Services Subtotal:		38,598	72,730	60,697	84,400	84,400	134,400	65,000	65,000	-22.99%

Winnebago County										
Budget Detail - 2024										
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	Prior Yr Adopted
Department - 039 - Miscellaneous unclassified										
Insurance Expenses:										
Prop Liab Insurance	76000	6,336	8,460	11,283	12,147	12,147	12,147	0	0	-100.00%
Insurance Expenses Subtotal:		6,336	8,460	11,283	12,147	12,147	12,147	0	0	-100.00%
Total Other Operating:		3,106,921	3,049,309	2,842,359	3,146,122	3,146,122	3,157,004	3,191,302	2,995,510	-4.79%
Transfers Out:										
Other Transfers Out	59501	380,179	8,148,848	15,686,934	172,542	33,595,897	23,695,897	172,542	170,000	-1.47%
Transfers Out Subtotal:		380,179	8,148,848	15,686,934	172,542	33,595,897	23,695,897	172,542	170,000	-1.47%
Other Financing Uses:										
Res Contingencies	59502	0	0	0	300,000	149,342	0	300,000	300,000	0.00%
Res Salaries	59503	0	0	0	2,000,000	2,000,000	0	1,000,000	1,000,000	-50.00%
Other Financing Uses Subtotal:		0	0	0	2,300,000	2,149,342	0	1,300,000	1,300,000	-43.48%
Total Non-Operating Expense:		380,179	8,148,848	15,686,934	2,472,542	35,745,239	23,695,897	1,472,542	1,470,000	-40.55%
Expense Total:		3,728,527	11,428,780	18,783,523	5,883,964	39,156,661	27,178,201	4,932,969	4,734,635	-19.53%
Miscellaneous unclassified Net/(Levy):		3,543,614	(7,081,172)	9,891,731	(641,347)	(31,102,547)	(17,773,387)	2,803,831	3,502,165	-646.06%
Reach Counseling		40,000	0	0	0	0	0	0	0	0.00%
Unassigned General Fund applied		3,280,483	9,177,645	6,995,762	3,996,893	3,996,893	3,996,893	1,541,470	1,541,470	-61.43%
Airport portion of Debt Payoff		0	32,000	0	0	0	0	0	0	0.00%
PVHC portion of Debt Payoff		0	19,000	0	0	0	0	0	0	0.00%
Debt Service portion of Debt Payoff		0	2,814,000	0	0	0	0	0	0	0.00%
Net Miscellaneous unclassified:		6,864,097	4,961,473	16,887,493	3,355,546	(27,105,654)	(13,776,494)	4,345,301	5,043,635	50.31%

Note: Fund balance applied in this cost center is a use of fund balance to reduce the overall levy for the county.

WINNEBAGO COUNTY
2024 BUDGET
SCHEDULE OF MISCELLANEOUS OPERATING GRANT PAYMENTS

	2022 Budget	2023 Budget	2024 Budget	Change 2024 over / (under) 2023	
				Amount	Percent
Library (See attached schedule)	\$ 2,326,557	\$ 2,426,235	\$ 2,468,665	\$ 42,430	1.75%
Library fees due for County resident usage of other library systems	54,857	89,246	96,530	\$ 7,284	8.16%
Regional Planning Commission	126,307	170,375	-	\$ (170,375)	-100.00%
County Fair Association	100,000	100,000	80,000	\$ (20,000)	-20.00%
Ambulance Service	3,030	2,800	2,800	\$ -	0.00%
Railroad Consortium	25,000	25,000	30,000	\$ 5,000	20.00%
Transportation Grant*	-	40,000	28,000	\$ (12,000)	-30.00%
Subtotal	2,635,751	2,853,656	2,705,995	(147,661)	-5.17%
Culvert and Bridge Aide	50,000	50,000	60,000	\$ 10,000	20.00%
Totals	\$ 2,685,751	\$ 2,903,656	\$ 2,765,995	\$ (137,661)	-4.74%

**For the 2023 budget, this was titled as Route 10 Transition*

Industrial Development Board Grant	\$ 209,000	\$ 172,542	\$ 170,000	\$ (2,542)	-1%
Totals	\$ 209,000	\$ 172,542	\$ 170,000	\$ (2,542)	-1%

COUNTY LIBRARY LEVY REQUEST
COMPARATIVE DATA
LEVY ANALYSIS

	2023 Net Library Budget	Percent of County Users/Usage	2022 Library Allocation	2023 Library Allocation	2024 Library Allocation	Change 2024 over / (under) 2023	
						Amount	Percent
Operating:							
Menasha	\$ 1,767,418	25.3% *	\$ 396,635	\$ 412,967	\$ 447,157	\$ 34,190	8.3%
Neenah	2,429,809	38.7% *	866,093	885,449	940,336	54,887	6.2%
Omro	220,443	46.7% *	107,635	93,944	98,469	4,525	4.8%
Oshkosh	3,608,963	20.4% *	771,766	816,263	736,228	(80,035)	-9.8%
Winneconne	205,417	52.2% *	108,552	111,288	107,228	(4,060)	-3.7%
Total operating	<u>8,232,050</u>		<u>2,250,681</u>	<u>2,319,911</u>	<u>2,329,418</u>	<u>9,507</u>	<u>0.4%</u>
Facilities:							
Menasha	224,400	25.3% *	55,876	56,324	56,773	449	0.8%
Neenah	-	38.7% *	-	-	-	-	0.0%
Omro	-	46.7% *	-	-	-	-	0.0%
Oshkosh	-	20.4% *	-	-	-	-	0.0%
Winneconne	-	52.2% *	-	-	-	-	0.0%
Total operating	<u>224,400</u>		<u>55,876</u>	<u>56,324</u>	<u>56,773</u>	<u>449</u>	<u>0.8%</u>
Special Project Grant (Note below)			<u>20,000</u>	<u>50,000</u>	<u>82,474</u>	<u>32,474</u>	<u>0.0%</u>
Totals	\$ <u>8,456,450</u>		\$ <u>2,326,557</u>	\$ <u>2,426,235</u>	\$ <u>2,468,665</u>	\$ <u>42,430</u>	<u>1.8%</u>

* *Percent of actual circulation*

2023 Net Library Budget: The 2024 library tax levy is based on the 2023 net budget. The formula is always based on the past year budget because the municipalities do not prepare their library budgets for the next year until after the County has completed it's budget process.

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

Special Project Grant: The libraries are submitting one special project request this year, divided into three parts:

The first request is for \$20,000 which will go towards the purchase of eBooks and eAudiobooks. These titles will be added to the Winnefox Advantage Collection. Winnefox patrons will have access to this titles through the Libby App.

The second request is for \$30,000 which will go towards the individual libraries collection of electronic resources. Out of their operating budgets, libraries have to pay for additional electronic resources, like Hoopla, Kanopy, and others. This financial resource will help offset the growing demands of these services, whose budget increases each year.

Both of these requests reflect the increasing demand for electronic titles. While print title circulations have remained steady in recent years, the demand and use of eBooks, eAudiobooks, and streaming video continues to increase and library operational budgets are stretched to meet the demands.

The final \$32,474 will go towards programming at the five libraries in Winnebago County. Programming numbers continue to increase, but those numbers are not reflected in the county reimbursement formula. Despite this, the libraries see large numbers of program use by County rural patrons.