

## SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
<b>TRANSPORTATION</b>				
Airport	\$ 1,357,004	\$ 5,152,065	\$ (3,072,535)	\$ 722,526
Airport Debt	-	410,961	-	410,961
Highway Department	20,327,610	20,605,605	(277,995)	-
County Road Maintenance	2,329,236	3,508,699	-	1,179,463
	<u>\$ 24,013,850</u>	<u>\$ 29,677,330</u>	<u>\$ (3,350,530)</u>	<u>\$ 2,312,950</u>

# AIRPORT

## Airport Fund: 510 2024 BUDGET NARRATIVE

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

**TELEPHONE:** (920) 236-4930

Wittman Regional Airport provides modern facilities and support services for Aviation-related activities that continually enhances sustainable economic development of the region.

### PROGRAMS:

- Air Traffic Control Tower
- Airport Administration
- Airport Fire Station
- Airport Maintenance Shop
- Airport Terminal Facility
- AirVenture Preparation & Operations
- Building Leasing Program
- County Board and Committee Support
- Equipment and Vehicle Maintenance
- Grounds Maintenance
- Land Leasing Program
- Snow Removal

### SINCE THE LAST BUDGET:

The airport will complete the first airport / county-owned hangar project in many years. Additionally, they hosted the busiest AirVenture event on record and continues to be a welcoming gateway to the county for business and other travelers.

### LOOKING AHEAD TO 2024:

In addition to many of the regular revenue and expense items typically included within the Airport's annual operating budget, we have a few key additions and deletions as follows. Revenue is up, primarily due to the opening of our new t-hangars on the east side of the field. These hangars opened with a 100% occupancy rate in Fall 2023. As such, a full year of revenue for them is anticipated in 2024. One key increase in the capital expense category is for the acquisition of a skid steer to replace the aging bobcat unit currently in the airport's equipment fleet. With that increase, we are decreasing the expense line item for capital improvements due to the chiller replacement in the Air Traffic Control tower which was included in the 2023 budget. The final increase of note is in the maintenance buildings category with an anticipated project to replace several of the hangar floors in the county owned north side t-hangars. These asphalt floors are 1970's era and several are in definite need of replacement. This project will be offset by grant revenue received through the WI Bureau of Aeronautics.

### COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive is proposing an increased use of the airport's fund balance to reduce the need to apply levy.

**COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:**

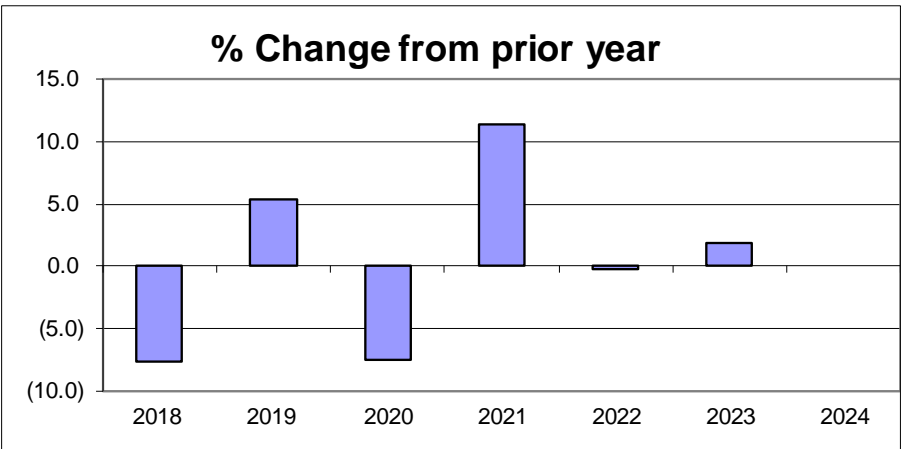
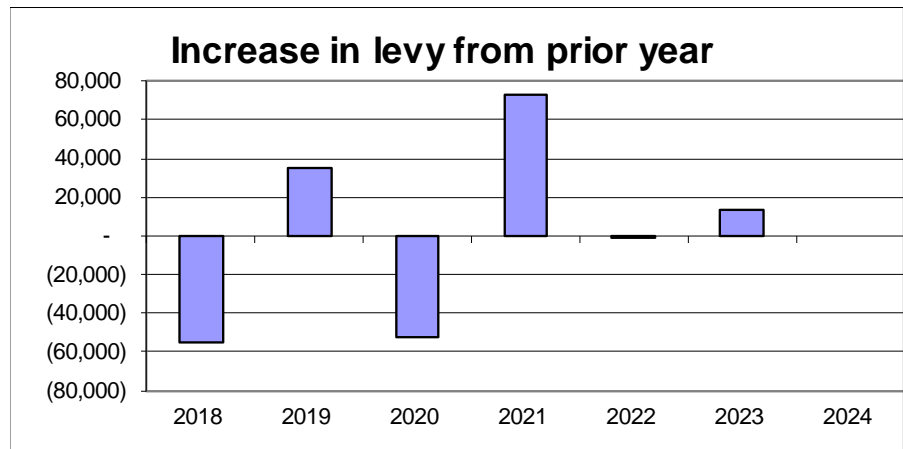
The Airport's Adopted Budget reflects a \$5,408 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

**DEPARTMENT STAFFING:**

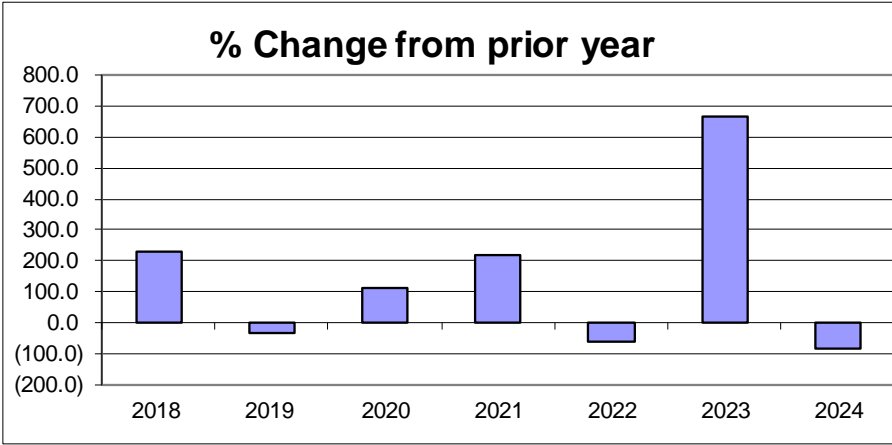
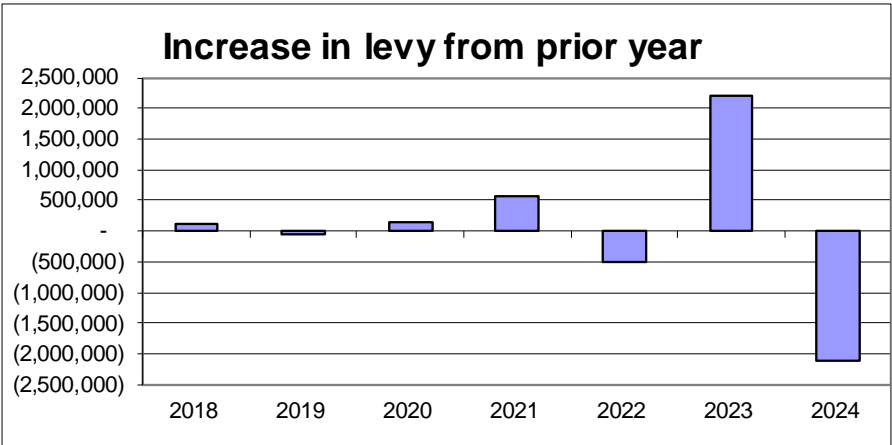
There is no change to the staffing table for 2024. The Table of Organization of Classified Positions can be found in the Overview section.

**COUNTY LEVY:**

The net operating levy for 2024 is \$722,526 no change from 2023. The Airport will use \$97,535 from their fund balance for the 2024 budget. The Executive budget planned \$102,943 but the reduction from Worker's Compensation will lower this fund balance applied by \$5,408. A schedule of significant changes follows.



The levy for Airport debt service for 2024 is \$410,961, a decrease of \$2,110,146 or 83.7% under 2023. This decrease is related to the 2022 Series A bond payment on the Airport Hangar project which was \$2,157,500 principal and \$76,959.16 interest.



## SIGNIFICANT CHANGES FROM 2023 ADOPTED - Airport

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

Account	Amount	Description
<b>Significant changes from 2023</b>		
<b>Tax Levy 2023</b>	<b>\$ 722,526</b>	
<b>Revenue Changes - impact on levy:</b>		
Dept of Transportation	(57,000)	Increase related to the CRRSA funding that will offset costs for the T-Hangar project.
Other Fees	(16,000)	Anticipated increase in AV related reimbursed cost.
Building Rental Airport	(67,418)	Increase related to new rental space revenue from the T-Hangars.
<b>Expense Changes - impact on levy:</b>		
Labor (Wages & Fringe Benefits)	82,192	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study.
Capital Improvements	(70,000)	Decrease based on no new capital improvement needs in 2024. The 2023 budget included the control tower chiller project.
Capital Equipment	108,000	Increase based on the need for a skid-steer and a vehicle in 2024.
Motor Fuel	(10,000)	Decrease based on having a good level on hand, anticipating spending less in 2024.
Maintenance Buildings	57,000	Increase for replacing hangar floor in A/B hangars.
Power and Light	26,000	Increase based on utility rates increasing.
Water and Sewer	30,250	Increase based on City of Oshkosh stormwater fees increasing.
Airport fund balance applied	(97,535)	The 2024 budget includes using \$97,535 of Airport fund balance.
<b>Other small changes:</b>	14,511	This is a combination of small increases and decreases to revenue and expense accounts.
<b>2024 Levy (Excluding Debt)</b>	<b>\$ 722,526</b>	

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

## Financial Summary Airport Fund

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Revenues	614,602	1,227,400	1,194,217	1,194,217	1,357,004
Labor	423,120	815,092	820,450	820,450	902,642
Travel	18,244	28,890	29,560	29,560	31,675
Capital	20,000	92,000	92,000	92,000	130,000
Other Operating	1,834,580	3,872,293	2,417,233	2,422,154	4,087,748
Non-Operating - Debt Expenses	2,594,749	2,521,107	2,521,107	2,521,107	410,961
Total Expenditures	4,890,693	7,329,382	5,880,350	5,885,271	5,563,026
Levy Before Adjustments	4,276,091	6,101,982	4,686,133		4,206,022
Adjustments					
Back out depreciation			(1,442,500)		(2,975,000)
Back out debt expense			(2,521,107)		(410,961)
Airport Fund balance applied			-		(97,535)
Net Levy After Adjustments			722,526		722,526

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 510 - Airport											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	2,190	0	0	0	0	0	0	0	0	0.00%
Dept of Transportation	42011	0	0	69,000	0	0	0	0	57,000	57,000	100.00%
Intergov Rev Subtotal:		2,190	0	69,000	0	0	0	0	57,000	57,000	100.00%
Public Services:											
Other Fees	45002	0	41,717	54,636	33,000	33,000	48,200	49,000	49,000	49,000	48.48%
Rental Revenues	45011	5,359	12,215	68,756	15,000	15,000	15,000	20,000	20,000	20,000	33.33%
Airport Landing Fees	45048	189	3,448	4,342	4,000	4,000	4,000	4,000	4,000	4,000	0.00%
Fuel Flowage Fee	45049	45,356	80,493	80,933	95,000	95,000	92,000	95,000	95,000	95,000	0.00%
Land Rental - Airport	45059	622,131	680,442	646,612	699,215	699,215	700,000	714,084	714,084	714,084	2.13%
Building Rental Airport	45060	279,024	280,748	297,912	340,302	340,302	338,000	407,720	407,720	407,720	19.81%
Public Services Subtotal:		952,060	1,099,064	1,153,191	1,186,517	1,186,517	1,197,200	1,289,804	1,289,804	1,289,804	8.71%
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:											
		959,250	1,104,064	1,227,191	1,191,517	1,191,517	1,202,200	1,294,804	1,351,804	1,351,804	13.45%

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<b>Fund - 510 - Airport</b>											
<b>Misc Revenues:</b>											
Sale of Scrap	48106	120	763	204	200	200	200	200	200	200	0.00%
Other Miscellaneous Revenues	48109	794	2,419	2,447	2,500	2,500	25,000	5,000	5,000	5,000	100.00%
<b>Misc Revenues Subtotal:</b>		<b>914</b>	<b>3,182</b>	<b>2,651</b>	<b>2,700</b>	<b>2,700</b>	<b>25,200</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>	<b>92.59%</b>
<b>Transfers In:</b>											
Other Transfers In	49501	0	32,000	21,255,450	0	0	0	0	0	0	0.00%
<b>Transfers In Subtotal:</b>		<b>0</b>	<b>32,000</b>	<b>21,255,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Non-Operating Revenue:</b>		<b>914</b>	<b>35,182</b>	<b>21,258,101</b>	<b>2,700</b>	<b>2,700</b>	<b>25,200</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>	<b>92.59%</b>
<b>Revenue Total:</b>		<b>960,164</b>	<b>1,139,246</b>	<b>22,485,292</b>	<b>1,194,217</b>	<b>1,194,217</b>	<b>1,227,400</b>	<b>1,300,004</b>	<b>1,357,004</b>	<b>1,357,004</b>	<b>13.63%</b>
<b>Expense</b>											
<b>Wages:</b>											
Regular Pay	51100	471,505	532,650	528,642	543,799	543,799	543,970	601,936	601,936	601,936	10.69%
Temporary Employees	51101	28,692	24,441	27,158	31,800	31,800	35,000	28,000	28,000	28,000	-11.95%
Overtime	51105	36	2,624	3,174	6,500	6,500	9,000	6,500	6,500	6,500	0.00%
<b>Wages Subtotal:</b>		<b>500,234</b>	<b>559,715</b>	<b>558,973</b>	<b>582,099</b>	<b>582,099</b>	<b>587,970</b>	<b>636,436</b>	<b>636,436</b>	<b>636,436</b>	<b>9.33%</b>



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<b>Fund - 510 - Airport</b>											
<b>Fringes Benefits:</b>											
FICA Medicare	51200	36,269	41,140	40,943	44,090	44,090	43,142	48,687	48,687	48,687	10.43%
Health Insurance	51201	108,932	126,245	134,156	141,893	141,893	140,658	145,418	145,418	145,418	2.48%
Dental Insurance	51202	4,628	6,389	6,766	7,222	7,222	7,195	7,531	7,531	7,531	4.28%
Workers Compensation	51203	3,099	7,331	12,730	4,606	4,606	4,752	24,582	24,582	19,174	316.28%
Unemployment Comp	51204	2,960	1,295	0	0	0	0	0	0	0	0.00%
Compensated Absences Expense	51205	2,736	(11,605)	(35,943)	0	0	0	0	0	0	0.00%
WI Retirement	51206	31,370	35,940	33,533	37,418	37,418	37,274	41,948	41,948	41,948	12.11%
Fringe Benefits Other	51207	2,411	2,471	2,536	3,122	3,122	3,101	3,448	3,448	3,448	10.44%
GASB OPEB Adjustment	51214	(19,113)	(4,156)	(4,216)	0	0	0	0	0	0	0.00%
GASB WRS Life Adjustment	51215	(1,191)	1,808	(631)	0	0	0	0	0	0	0.00%
GASB WRS 68 Adjustment	51216	3,159	(54,862)	(51,629)	0	0	0	0	0	0	0.00%
<b>Fringes Benefits Subtotal:</b>		<b>175,258</b>	<b>151,996</b>	<b>138,245</b>	<b>238,351</b>	<b>238,351</b>	<b>236,122</b>	<b>271,614</b>	<b>271,614</b>	<b>266,206</b>	<b>11.69%</b>
<b>Total Labor:</b>		<b>675,491</b>	<b>711,711</b>	<b>697,219</b>	<b>820,450</b>	<b>820,450</b>	<b>824,092</b>	<b>908,050</b>	<b>908,050</b>	<b>902,642</b>	<b>102.02%</b>
<b>Travel:</b>											
Registration Tuition	52001	780	12,816	12,403	15,285	15,285	14,700	16,000	16,000	16,000	4.68%
Automobile Allowance	52002	0	0	0	500	500	500	500	500	500	0.00%
Commercial Travel	52004	203	654	1,716	2,400	2,400	2,400	2,500	2,500	2,500	4.17%
Meals	52005	0	234	446	300	300	275	400	400	400	33.33%
Lodging	52006	0	1,368	3,540	10,900	10,900	10,800	12,000	12,000	12,000	10.09%
Other Travel Exp	52007	0	100	417	100	100	175	200	200	200	100.00%
Taxable Benefit	52008	0	0	0	75	75	40	75	75	75	0.00%
<b>Travel Subtotal:</b>		<b>983</b>	<b>15,172</b>	<b>18,522</b>	<b>29,560</b>	<b>29,560</b>	<b>28,890</b>	<b>31,675</b>	<b>31,675</b>	<b>31,675</b>	<b>7.15%</b>
<b>Total Travel:</b>		<b>983</b>	<b>15,172</b>	<b>18,522</b>	<b>29,560</b>	<b>29,560</b>	<b>28,890</b>	<b>31,675</b>	<b>31,675</b>	<b>31,675</b>	<b>7.15%</b>

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
<b>Fund - 510 - Airport</b>											
<b>Capital Outlay:</b>											
Buildings	58001	0	0	76,490	0	0	0	0	0	0	0.00%
Improvements	58002	527	0	52,600	70,000	70,000	70,000	0	0	0	-100.00%
Equipment	58004	24,500	8,800	9,795	22,000	22,000	22,000	80,000	130,000	130,000	490.91%
<b>Capital Outlay Subtotal:</b>		<b>25,027</b>	<b>8,800</b>	<b>138,885</b>	<b>92,000</b>	<b>92,000</b>	<b>92,000</b>	<b>80,000</b>	<b>130,000</b>	<b>130,000</b>	<b>41.30%</b>
<b>Total Capital:</b>		<b>25,027</b>	<b>8,800</b>	<b>138,885</b>	<b>92,000</b>	<b>92,000</b>	<b>92,000</b>	<b>80,000</b>	<b>130,000</b>	<b>130,000</b>	<b>41.30%</b>
<b>Office:</b>											
Office Supplies	53000	479	1,440	650	600	600	550	600	600	600	0.00%
Stationery and Forms	53001	83	137	26	150	150	150	150	150	150	0.00%
Printing Supplies	53002	101	7	213	200	200	100	200	200	200	0.00%
Postage and Box Rent	53004	29	7	187	150	150	50	150	150	150	0.00%
Computer Software	53006	0	0	73	500	500	2,500	2,300	2,300	2,300	360.00%
Telephone	53008	7,683	7,751	5,618	7,200	7,200	4,750	6,050	6,050	6,050	-15.97%
Print Duplicate	73003	445	449	645	500	500	400	300	300	300	-40.00%
Postage and Box Rent	73004	111	86	233	100	100	160	150	150	150	50.00%
Computer Licensing Charge	73006	0	0	1,265	972	972	972	3,730	3,730	3,730	283.74%
<b>Office Subtotal:</b>		<b>8,932</b>	<b>9,877</b>	<b>8,909</b>	<b>10,372</b>	<b>10,372</b>	<b>9,632</b>	<b>13,630</b>	<b>13,630</b>	<b>13,630</b>	<b>31.41%</b>
<b>Operating:</b>											
Advertising	53500	56	0	45	0	0	0	0	0	0	0.00%
Membership Dues	53502	1,700	1,345	1,295	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Promotions Airport	53505	4,198	24,974	42,902	25,000	25,000	24,000	25,000	25,000	25,000	0.00%
Uniforms Tools Allowance	53517	0	0	0	1,800	1,800	1,700	1,800	1,800	1,800	0.00%
Food	53520	0	353	324	250	250	250	250	250	250	0.00%
Small Equipment	53522	24,019	18,303	21,150	7,800	7,800	6,800	10,300	10,300	10,300	32.05%
Other Operating Supplies	53533	5,558	4,774	15,917	21,700	21,700	19,300	21,000	21,000	21,000	-3.23%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
<b>Fund - 510 - Airport</b>											
Motor Fuel	53548	32,439	32,363	29,600	45,000	45,000	45,000	35,000	35,000	35,000	-22.22%
Operating Licenses Fees	53553	255	1,091	627	4,200	4,200	4,200	4,200	4,200	4,200	0.00%
Bad Debts Expense	53561	(2,357)	5	0	0	0	0	0	0	0	0.00%
Property Taxes	53562	503	497	6	550	550	250	200	200	200	-63.64%
Other Miscellaneous	53568	0	76	10,318	0	0	0	0	0	0	0.00%
Employee Benefit Taxable Other	53578	0	0	0	300	300	300	300	300	300	0.00%
Small Equipment Technology	53580	2,020	3,109	805	7,200	7,200	4,800	7,500	7,500	7,500	4.17%
Legal Fees	73041	49	0	0	50	50	50	50	50	50	0.00%
<b>Operating Subtotal:</b>		<b>68,440</b>	<b>86,889</b>	<b>122,988</b>	<b>115,850</b>	<b>115,850</b>	<b>108,650</b>	<b>107,600</b>	<b>107,600</b>	<b>107,600</b>	<b>-7.12%</b>
<b>Repairs &amp; Maint:</b>											
Maintenance Buildings	54020	38,053	20,266	60,275	18,600	18,600	20,100	75,600	75,600	75,600	306.45%
Maintenance Grounds	54021	31,589	35,804	22,693	41,000	41,000	39,800	41,000	41,000	41,000	0.00%
Maintenance Equipment	54022	1,833	874	980	2,550	2,550	5,950	4,550	4,550	4,550	78.43%
Maintenance Vehicles	54023	43,545	14,882	39,439	47,000	47,000	46,500	47,000	47,000	47,000	0.00%
Sign Parts Supplies	54027	700	4,800	5,122	8,000	8,000	8,000	8,000	8,000	8,000	0.00%
Other Maint Supplies	54028	0	78	0	0	0	0	0	0	0	0.00%
Equipment Repairs	54029	4,662	5,102	3,456	5,800	5,800	7,750	12,800	12,800	12,800	120.69%
Maintenance Grounds	74021	16,482	31,563	19,827	20,000	20,000	18,000	20,000	20,000	20,000	0.00%
Technology Repair and Maintain	74029	264	330	297	231	231	231	297	297	297	28.57%
<b>Repairs &amp; Maint Subtotal:</b>		<b>137,129</b>	<b>113,700</b>	<b>152,089</b>	<b>143,181</b>	<b>143,181</b>	<b>146,331</b>	<b>209,247</b>	<b>209,247</b>	<b>209,247</b>	<b>46.14%</b>
<b>Utilities:</b>											
Heat	54700	30,180	33,705	34,303	26,500	26,500	32,250	35,500	35,500	35,500	33.96%
Power and Light	54701	96,672	97,388	82,026	54,500	54,500	77,500	80,500	80,500	80,500	47.71%
Water and Sewer	54702	393,946	412,542	449,497	451,700	451,700	450,500	481,950	481,950	481,950	6.70%
Refuse Collection	54703	2,842	2,763	1,736	3,550	3,550	3,050	3,050	3,050	3,050	-14.08%
Refuse Collection	74703	0	0	104	0	0	0	0	0	0	0.00%
<b>Utilities Subtotal:</b>		<b>523,640</b>	<b>546,398</b>	<b>567,666</b>	<b>536,250</b>	<b>536,250</b>	<b>563,300</b>	<b>601,000</b>	<b>601,000</b>	<b>601,000</b>	<b>12.07%</b>

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<b>Fund - 510 - Airport</b>											
<b>Contractual Services:</b>											
Medical and Dental	55000	628	573	996	700	700	700	700	700	700	0.00%
Vehicle Repairs	55005	17,565	17,967	14,925	18,000	18,000	16,000	18,000	18,000	18,000	0.00%
Grounds Maintenance	55007	39,736	46,884	87,142	53,000	53,000	50,500	53,000	53,000	53,000	0.00%
Building Repairs	55008	13,550	38,054	19,577	22,000	22,000	23,000	22,000	22,000	22,000	0.00%
Janitorial Services	55016	1,478	1,188	14,971	15,700	15,700	21,000	24,000	24,000	24,000	52.87%
Architect Engineer	55019	18,268	1,911	508	5,000	9,921	8,500	5,000	5,000	5,000	0.00%
Other Contract Serv	55030	43	2,219	0	0	0	0	0	0	0	0.00%
<b>Contractual Services Subtotal:</b>		<b>91,268</b>	<b>108,797</b>	<b>138,119</b>	<b>114,400</b>	<b>119,321</b>	<b>119,700</b>	<b>122,700</b>	<b>122,700</b>	<b>122,700</b>	<b>7.26%</b>
<b>Insurance Expenses:</b>											
Prop Liab Insurance	76000	43,728	68,088	90,795	54,680	54,680	54,680	58,571	58,571	58,571	7.12%
<b>Insurance Expenses Subtotal:</b>		<b>43,728</b>	<b>68,088</b>	<b>90,795</b>	<b>54,680</b>	<b>54,680</b>	<b>54,680</b>	<b>58,571</b>	<b>58,571</b>	<b>58,571</b>	<b>7.12%</b>
<b>Deprec &amp; Amort:</b>											
Depreciation Expense	56503	1,382,190	1,373,918	1,344,747	1,442,500	1,442,500	2,870,000	2,975,000	2,975,000	2,975,000	106.24%
<b>Deprec &amp; Amort Subtotal:</b>		<b>1,382,190</b>	<b>1,373,918</b>	<b>1,344,747</b>	<b>1,442,500</b>	<b>1,442,500</b>	<b>2,870,000</b>	<b>2,975,000</b>	<b>2,975,000</b>	<b>2,975,000</b>	<b>106.24%</b>
<b>Total Other Operating:</b>		<b>2,255,325</b>	<b>2,307,666</b>	<b>2,425,313</b>	<b>2,417,233</b>	<b>2,422,154</b>	<b>3,872,293</b>	<b>4,087,748</b>	<b>4,087,748</b>	<b>4,087,748</b>	<b>69.11%</b>
<b>Debt Payments:</b>											
Debt Principal Payments	57000	234,579	810,210	282,091	2,416,438	2,416,438	2,416,438	340,016	340,016	340,016	-85.93%
Debt Interest Payments	57001	28,916	51,938	63,342	104,669	104,669	104,669	70,945	70,945	70,945	-32.22%
<b>Debt Payments Subtotal:</b>		<b>263,495</b>	<b>862,148</b>	<b>345,433</b>	<b>2,521,107</b>	<b>2,521,107</b>	<b>2,521,107</b>	<b>410,961</b>	<b>410,961</b>	<b>410,961</b>	<b>-83.70%</b>

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
<b>Fund - 510 - Airport</b>											
<b>Transfers Out:</b>											
Other Transfers Out	59501	0	45,000	0	0	0	0	0	0	0	0.00%
<b>Transfers Out Subtotal:</b>		<b>0</b>	<b>45,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Non-Operating Expense:</b>		<b>263,495</b>	<b>907,148</b>	<b>345,433</b>	<b>2,521,107</b>	<b>2,521,107</b>	<b>2,521,107</b>	<b>410,961</b>	<b>410,961</b>	<b>410,961</b>	<b>-83.70%</b>
<b>Expense Total:</b>		<b>3,220,322</b>	<b>3,950,498</b>	<b>3,625,371</b>	<b>5,880,350</b>	<b>5,885,271</b>	<b>7,338,382</b>	<b>5,518,434</b>	<b>5,568,434</b>	<b>5,563,026</b>	<b>-5.40%</b>
<b>Airport Net/(Levy):</b>		<b>(2,260,159)</b>	<b>(2,811,252)</b>	<b>18,859,921</b>	<b>(4,686,133)</b>	<b>(4,691,054)</b>	<b>(6,110,982)</b>	<b>(4,218,430)</b>	<b>(4,211,430)</b>	<b>(4,206,022)</b>	<b>-10.25%</b>
Back out depreciation budgeted:		1,382,190	1,373,918	1,344,747	1,442,500	1,442,500	2,870,000	2,975,000	2,975,000	2,975,000	106.24%
<b>Airport Net (Levy) after adjustments:</b>		<b>(877,969)</b>	<b>(1,437,334)</b>	<b>20,204,668</b>	<b>(3,243,633)</b>	<b>(3,248,554)</b>	<b>(3,240,982)</b>	<b>(1,243,430)</b>	<b>(1,236,430)</b>	<b>(1,231,022)</b>	<b>-61.88%</b>
Back out debt service expense budgeted:		263,495	862,148	345,433	2,521,107	2,521,107	2,521,107	410,961	410,961	410,961	-83.70%
Decrease Airport fund balance		0	0	0	0	0	0	0	102,943	97,535	100.00%
<b>Airport Net/(Levy) removing Debt:</b>		<b>(614,474)</b>	<b>(575,186)</b>	<b>20,550,101</b>	<b>(722,526)</b>	<b>(727,447)</b>	<b>(719,875)</b>	<b>(832,469)</b>	<b>(722,526)</b>	<b>(722,526)</b>	<b>0.00%</b>

# WINNEBAGO COUNTY CAPITAL OUTLAY - 2024

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Airport -	Skid Steer	1	80,000	80,000
	Vehicle	1	50,000	50,000
		2		130,000

## AIRPORT PROGRAM BUDGETS

NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2024	2023	2022	2024	2023
								ADOPTED	ADOPTED	ADOPTED	OVER 2023	OVER 2022
Administration	51701	426,791	22,675	-	3,085,848	3,535,314	1,348,004	2,187,310	779,485	782,871	180.61	(0.43)
Field Maintenance	51703	355,974	-	-	716,500	1,072,474	-	1,072,474	995,138	959,462	7.77	3.72
Maintenance Shop	51705	95,673	-	-	41,400	137,073	-	137,073	116,164	116,079	18.00	0.07
Fire Station	51707	-	9,000	-	40,750	49,750	9,000	40,750	39,500	43,700	3.16	(9.61)
Tower	51709	-	-	-	47,800	47,800	-	47,800	40,300	39,100	18.61	3.07
Terminal Building	51711	-	-	-	75,750	75,750	-	75,750	64,420	47,935	17.59	34.39
Other Buildings	51715	24,204	-	-	79,700	103,904	-	103,904	38,019	98,384	173.29	(61.36)
Unclassified	51717	-	-	130,000	-	130,000	-	130,000	92,000	-	41.30	N/A
Debt Principal		-	-	-	340,016	340,016	-	340,016	2,416,438	283,000	(85.90)	753.87
Debt Interest		-	-	-	70,945	70,945	-	70,945	100,829	46,000	(29.60)	119.19
<b>Grand Totals</b>		<u>902,642</u>	<u>31,675</u>	<u>130,000</u>	<u>4,498,709</u>	<u>5,563,026</u>	<u>1,357,004</u>	<u>4,206,022</u>	<u>4,682,293</u>	<u>2,416,531</u>	<u>(10.17)</u>	<u>93.76</u>
Back out depreciation								(2,975,000)	(1,442,500)	(1,378,620)	106.20	4.63
Back out debt expense								(410,961)	(2,517,267)	(329,000)	(83.67)	665.13
Airport Fund balance applied								(97,535)	-	-	(100.00)	0.00
Airport Net/(Levy) removing Debt:								<u>722,526</u>	<u>722,526</u>	<u>708,911</u>	<u>0.00</u>	<u>1.92</u>

# HIGHWAY DEPARTMENT

Highway Fund: 540  
2024 BUDGET NARRATIVE

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

**TELEPHONE:** (920) 232-1700

The highway department provides 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.

## PROGRAMS:

- County Board and Committee Support
- Equipment Repairs & Maintenance for other County Departments
- Parking Lot Maintenance
- Roadside Vegetation
- Roadside Facilities
- Roadway Shoulder Maintenance & Repairs, Asphalt/Concrete and Gravel/Paved
- Structures
- Traffic Sign Repairs
- Winter Maintenance

## SINCE THE LAST BUDGET:

The Highway Department has an obligation to the residents of Winnebago County, other Winnebago County departments, local municipalities, and state entities to provide a wide range of winter and summer maintenance activities. Our department has seen substantial price increases in road building materials, oil and fuel, equipment rentals, equipment purchases and contracted services. Supply chain issues have also created a shortage of parts as well which has led to increased prices of those parts.

We have also seen the Wisconsin Department of Transportation reinstate suspended maintenance activities like epoxy bridge deck overlays and trash/debris pick up. The Wisconsin Department of Transportation also implemented remote bridge operations at our local bascule bridges which has allowed us to decrease our table of organization by three (3) full-time and two (2) part-time bridgetender positions within our department.

## LOOKING AHEAD TO 2024:

The department will continue review financial and asset planning. The department will continue to analyze operations to ensure the most efficient use of dollars, especially when maintaining the highway fleet and equipment.

## COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive did not propose changes to Commissioner Doemel's budget.



**COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:**

The Highway's Adopted Budget reflects a \$25,375 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

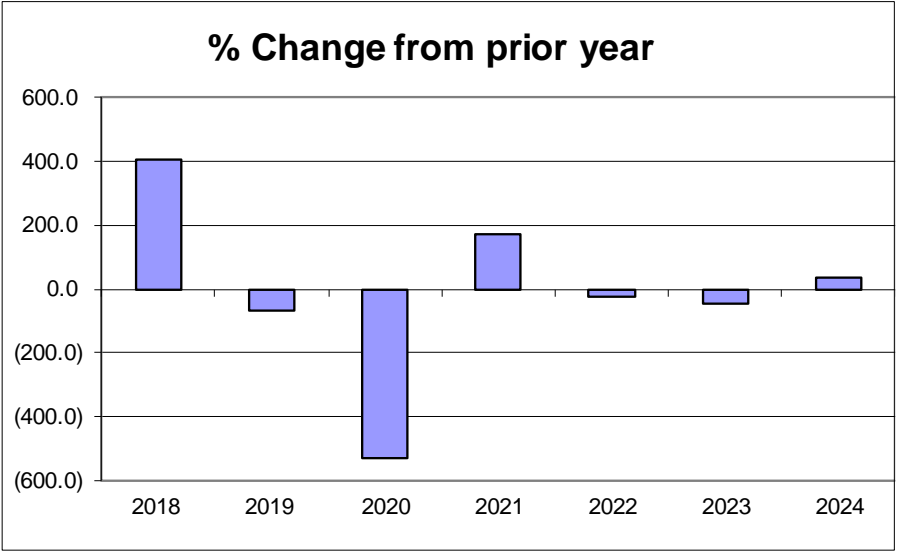
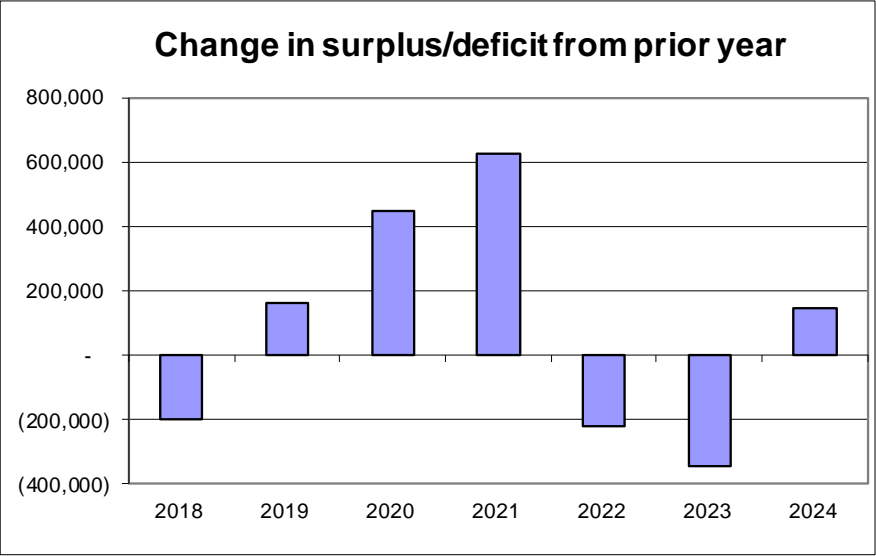
**DEPARTMENT STAFFING:**

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

For the 2024 budget, three (3) full-time and two (2) part-time Bridgetender positions will be eliminated from the Table of Organization of Classified Positions. Ten (10) Highway Operator I/II positions will be added to the Table of Organization of Classified Positions and ten (10) Highway Operator II positions will be eliminated from the Table of Organization of Classified Positions.

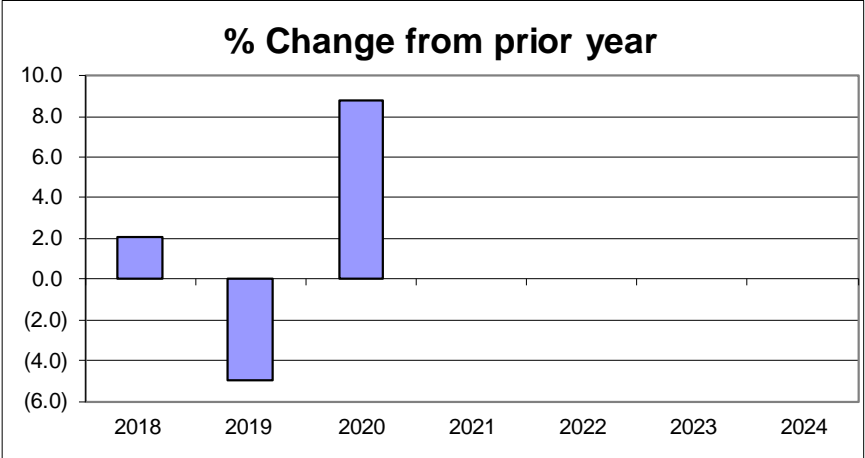
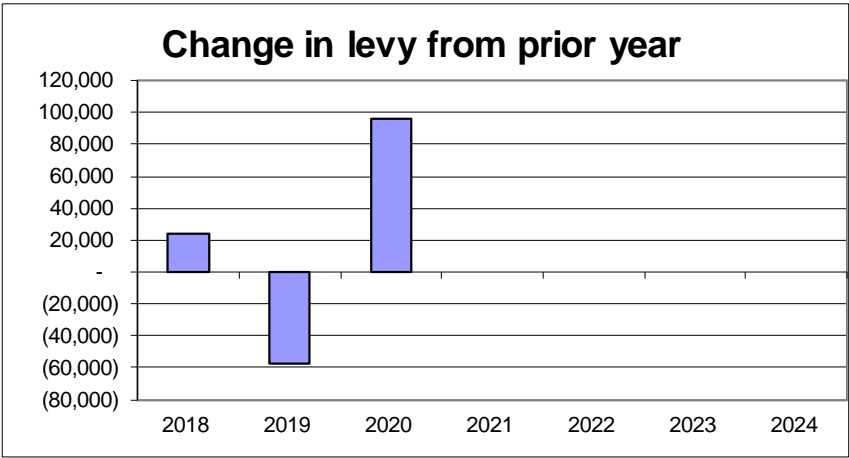
**COUNTY LEVY:**

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 2024 is \$570,005 an increase of \$145,977 or 34.43% from 2023. The budgetary basis takes the net surplus/deficit and backs out the depreciation expense. A schedule of significant changes follows.



**COUNTY ROAD MAINTENANCE:**

The 2024 tax levy in the General Fund for County Road Maintenance is \$1,179,463, a zero increase from 2023. A schedule of significant changes follows.



## SIGNIFICANT CHANGES FROM 2023 ADOPTED - Highway

<b>Significant changes from 2023</b>	<b>Surplus / (Deficit)</b>	
<b>2023 Budgeted Surplus (Deficit)</b>	<b>\$ 424,028</b>	
<b>Significant changes to revenues:</b>		
<b>Account</b>	<b>Incr/(Decr)</b>	
Hwy Maint Municipal	500,000	Increase in state highway maintenance, damage claims, lift bridges and projects.
Hwy Conservation Dev Revenue	(13,550)	Decrease in other state projects for Dept of Corrections, Winnebago Mental Health, etc.
Hwy Maint Municipal - Interfund	10,000	Increase in bridge aid.
Highway Services	1,196,277	Increase in county maintenance, capital improvements, and other departments.
Interest Investments	15,000	Increase based on current market interest rates and trend increase in 2023.
<b>Total revenue changes</b>	<b>1,707,727</b>	
<b>Significant changes to expenses:</b>		
<b>Account</b>	<b>Incr/(Decr)</b>	<b>Description</b>
Labor (Wages & Fringe Benefits)	287,187	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study. The percentage is minimal due to the department eliminating three (3) full-time and two (2) part-time Bridgetender positions. They are also adding ten (10) full-time Highway Operator I/II positions and eliminating ten (10) Highway Operator II positions.
Capital Equipment	590,125	Increase in capital equipment needs. These items are listed in the Capital Outlay section.
Motor Fuel	180,000	Increase in fuel costs.
Equipment Rental	92,500	Increase in rental costs due to availability issues.
Machine Equip Parts	97,495	Increase from vendors.
Heat	23,750	Increase in energy costs.
Refuse Collection - Interfund	10,000	Increase based on the state increasing their 2024 requirements for trash pick up.
Other Repair Maint Streets	81,250	Increase based on work needed to be completed to catch up on state epoxy overlays from the COVID back log.
Other small changes	199,443	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Total expense changes</b>	<b>1,561,750</b>	
<b>2024 Budgeted Surplus (Deficit)</b>	<b>\$ 570,005</b>	

## Financial Summary Highway

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	7,006,709	17,676,009	18,763,273	18,766,106	20,327,610
Labor	4,048,521	7,204,020	7,458,065	7,458,065	7,745,252
Travel	7,129	14,257	6,600	6,600	8,300
Capital	410,555	2,672,629	1,515,000	2,479,358	2,105,125
Other Operating Expenses	3,310,569	9,207,978	10,358,548	10,468,293	10,668,577
Non-Operating - Debt expenses	75,379	79,493	79,493	79,493	78,351
Total Expenditures	7,852,153	19,178,377	19,417,706	20,491,809	20,605,605
(Surplus) deficit before adjustments			654,433		277,995
<i>Adjustments:</i>					
Back out depreciation			(1,078,461)		(848,000)
Net (surplus) deficit on a budgetary basis			(424,028)		(570,005)

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 540 - Highway											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	3,101	0	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		3,101	0	0	0	0	0	0	0	0	0.00%
Licenses:											
Permit Fees	44003	16,400	16,691	32,672	17,000	17,000	30,000	21,922	21,922	21,922	28.95%
Licenses Subtotal:		16,400	16,691	32,672	17,000	17,000	30,000	21,922	21,922	21,922	28.95%
Public Services:											
Highway Services	45000	17,981	326	18,338	3,000	3,000	62,000	688	688	688	-77.07%
Public Services Subtotal:		17,981	326	18,338	3,000	3,000	62,000	688	688	688	-77.07%
Intergov Services:											
Hwy Maint State	43005	4,373,047	4,479,413	4,728,393	5,150,000	5,150,000	5,080,000	5,000,000	5,000,000	5,000,000	-2.91%
Hwy Maint Municipal	43008	2,681,124	3,029,997	3,376,673	2,800,000	2,800,000	3,029,265	3,300,000	3,300,000	3,300,000	17.86%
Hwy Conservation Dev Revenue	43014	18,044	16,758	12,000	23,550	23,550	15,600	10,000	10,000	10,000	-57.54%
Intergov Services Subtotal:		7,072,214	7,526,168	8,117,066	7,973,550	7,973,550	8,124,865	8,310,000	8,310,000	8,310,000	4.22%

# Winnebago County

## Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
<b>Fund - 540 - Highway</b>											
<b>Interfund Revenue:</b>											
Hwy Maint Municipal	63008	26,776	65,593	29,821	50,000	50,000	40,750	60,000	60,000	60,000	20.00%
Highway Services	65000	9,172,816	8,195,411	10,454,219	10,618,723	10,618,723	9,274,149	11,815,000	11,815,000	11,815,000	11.27%
<b>Interfund Revenue Subtotal:</b>		<b>9,199,592</b>	<b>8,261,004</b>	<b>10,484,040</b>	<b>10,668,723</b>	<b>10,668,723</b>	<b>9,314,899</b>	<b>11,875,000</b>	<b>11,875,000</b>	<b>11,875,000</b>	<b>11.31%</b>
<b>Total Operating Revenue:</b>		<b>16,309,289</b>	<b>15,804,188</b>	<b>18,652,117</b>	<b>18,662,273</b>	<b>18,662,273</b>	<b>17,531,764</b>	<b>20,207,610</b>	<b>20,207,610</b>	<b>20,207,610</b>	<b>8.28%</b>
<b>Interest:</b>											
Interest Investments	48000	40,925	34,769	46,534	35,000	35,000	40,745	50,000	50,000	50,000	42.86%
Investment Mark to Market	48002	34,123	(46,609)	(211,404)	0	0	0	0	0	0	0.00%
<b>Interest Subtotal:</b>		<b>75,048</b>	<b>(11,840)</b>	<b>(164,870)</b>	<b>35,000</b>	<b>35,000</b>	<b>40,745</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>42.86%</b>
<b>Misc Revenues:</b>											
Sale Of Prop Equip	48104	3,271	(1,826)	(63,848)	1,000	1,000	3,500	2,000	2,000	2,000	100.00%
Sale of Scrap	48106	8,165	17,887	(5,426)	15,000	15,000	0	10,000	10,000	10,000	-33.33%
Insurance Recoveries	48107	0	0	19,061	0	0	0	0	0	0	0.00%
Other Miscellaneous Revenues	48109	30,038	110,029	135,537	50,000	50,000	100,000	58,000	58,000	58,000	16.00%
<b>Misc Revenues Subtotal:</b>		<b>41,473</b>	<b>126,089</b>	<b>85,324</b>	<b>66,000</b>	<b>66,000</b>	<b>103,500</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>6.06%</b>
<b>Transfers In:</b>											
Other Transfers In	49501	0	270,000	0	0	2,833	0	0	0	0	0.00%
<b>Transfers In Subtotal:</b>		<b>0</b>	<b>270,000</b>	<b>0</b>	<b>0</b>	<b>2,833</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Non-Operating Revenue:</b>		<b>116,521</b>	<b>384,249</b>	<b>(79,546)</b>	<b>101,000</b>	<b>103,833</b>	<b>144,245</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>18.81%</b>
<b>Revenue Total:</b>		<b>16,425,810</b>	<b>16,188,437</b>	<b>18,572,571</b>	<b>18,763,273</b>	<b>18,766,106</b>	<b>17,676,009</b>	<b>20,327,610</b>	<b>20,327,610</b>	<b>20,327,610</b>	<b>8.34%</b>

<div>Winnebago County</div> <div>Budget Detail - 2024</div>											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 540 - Highway											
Expense											
Wages:											
Regular Pay	51100	4,023,646	3,911,105	3,765,393	4,518,318	4,518,318	4,869,868	4,864,289	4,864,289	4,864,289	7.66%
Temporary Employees	51101	0	0	0	110,000	110,000	8,445	120,000	120,000	120,000	9.09%
Overtime	51105	271,149	328,928	350,058	470,000	470,000	433,271	400,000	400,000	400,000	-14.89%
Payout Wages	51120	18,611	31,093	23,902	0	0	26,682	25,000	25,000	25,000	100.00%
Wages Subtotal:		4,313,405	4,271,127	4,139,354	5,098,318	5,098,318	5,338,266	5,409,289	5,409,289	5,409,289	6.10%
Fringes Benefits:											
FICA Medicare	51200	354,205	361,905	352,811	390,023	390,023	338,396	411,902	411,902	411,902	5.61%
Health Insurance	51201	1,244,324	1,202,891	1,155,184	1,446,829	1,446,829	1,125,526	1,336,276	1,336,276	1,336,276	-7.64%
Dental Insurance	51202	66,280	64,511	61,669	75,919	75,919	60,760	74,704	74,704	74,704	-1.60%
Workers Compensation	51203	23,318	51,885	53,831	36,899	36,899	32,664	115,340	115,340	89,965	143.81%
Unemployment Comp	51204	77,258	(31,841)	31,077	62,000	62,000	0	45,000	45,000	45,000	-27.42%
WI Retirement	51206	301,522	307,385	291,396	322,534	322,534	306,355	350,577	350,577	350,577	8.69%
Fringe Benefits Other	51207	19,939	21,113	20,548	25,543	25,543	2,053	27,539	27,539	27,539	7.81%
GASB OPEB Adjustment	51214	(52,473)	(15,607)	(63,360)	0	0	0	0	0	0	0.00%
GASB WRS Life Adjustment	51215	38,275	319,900	20,066	0	0	0	0	0	0	0.00%
GASB WRS 68 Adjustment	51216	37,911	(764,200)	(446,529)	0	0	0	0	0	0	0.00%
Fringes Benefits Subtotal:		2,110,559	1,517,943	1,476,693	2,359,747	2,359,747	1,865,754	2,361,338	2,361,338	2,335,963	-1.01%
Total Labor:		6,423,964	5,789,070	5,616,047	7,458,065	7,458,065	7,204,020	7,770,627	7,770,627	7,745,252	3.85%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 540 - Highway											
Travel:											
Registration Tuition	52001	480	102	1,845	5,000	5,000	13,073	6,000	6,000	6,000	20.00%
Automobile Allowance	52002	0	0	643	0	0	0	200	200	200	100.00%
Meals	52005	0	0	149	600	600	0	600	600	600	0.00%
Lodging	52006	407	164	1,464	1,000	1,000	594	1,500	1,500	1,500	50.00%
Other Travel Exp	52007	15	33	0	0	0	590	0	0	0	0.00%
Taxable Benefit	52008	0	0	39	0	0	0	0	0	0	0.00%
Travel Subtotal:		902	299	4,140	6,600	6,600	14,257	8,300	8,300	8,300	25.76%
Total Travel:		902	299	4,140	6,600	6,600	14,257	8,300	8,300	8,300	25.76%
Capital Outlay:											
Buildings	58001	0	45,296	0	0	0	0	0	0	0	0.00%
Improvements	58002	128,725	0	0	0	0	0	0	0	0	0.00%
Equipment Technology	58003	0	0	12,850	0	0	0	0	0	0	0.00%
Equipment	58004	607,882	663,843	804,341	1,515,000	2,479,358	2,672,629	2,097,625	2,105,125	2,105,125	38.95%
Capital Outlay Subtotal:		736,607	709,139	817,191	1,515,000	2,479,358	2,672,629	2,097,625	2,105,125	2,105,125	38.95%
Total Capital:		736,607	709,139	817,191	1,515,000	2,479,358	2,672,629	2,097,625	2,105,125	2,105,125	38.95%



# Winnebago County

## Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
<b>Fund - 540 - Highway</b>											
<b>Office:</b>											
Office Supplies	53000	1,087	1,678	2,964	4,500	4,500	2,051	4,500	4,500	4,500	0.00%
Printing Supplies	53002	784	60	369	415	415	876	400	400	400	-3.61%
Print Duplicate	53003	449	2,227	1,673	415	632	1,499	2,000	2,000	2,000	381.93%
Postage and Box Rent	53004	371	350	434	299	299	0	450	450	450	50.50%
Computer Supplies	53005	0	0	0	100	100	418	0	0	0	-100.00%
Computer Software	53006	1,795	1,610	347	10,650	10,650	31,864	15,000	15,000	15,000	40.85%
Telephone	53008	11,532	12,086	11,964	10,820	10,820	6,310	12,500	12,500	12,500	15.53%
Telephone Supplies	53009	439	0	122	20	20	0	150	150	150	650.00%
Wireless	53012	12,123	13,267	12,126	15,000	15,000	11,988	12,500	12,500	12,500	-16.67%
Print Duplicate	73003	6,902	4,750	4,312	5,500	5,500	2,474	5,500	5,500	5,500	0.00%
Postage and Box Rent	73004	695	385	324	700	700	287	500	500	500	-28.57%
Computer Licensing Charge	73006	0	0	3,119	2,722	2,722	2,722	6,000	6,000	6,000	120.43%
<b>Office Subtotal:</b>		<b>36,177</b>	<b>36,413</b>	<b>37,754</b>	<b>51,141</b>	<b>51,358</b>	<b>60,489</b>	<b>59,500</b>	<b>59,500</b>	<b>59,500</b>	<b>16.35%</b>
<b>Operating:</b>											
Advertising	53500	45	49	81	100	100	0	100	100	100	0.00%
Subscriptions	53501	328	419	430	350	350	154	400	400	400	14.29%
Household Supplies	53516	5,302	3,924	4,289	4,635	4,635	5,094	4,800	4,800	4,800	3.56%
Uniforms Tools Allowance	53517	0	0	0	11,000	11,000	0	12,000	12,000	12,000	9.09%
Food	53520	16	1,131	2,525	2,000	2,000	31	1,974	1,974	1,974	-1.30%
Small Equipment	53522	60,458	42,070	29,385	57,267	57,267	17,026	55,000	55,000	55,000	-3.96%
Shop Supplies	53523	55,218	38,862	47,486	57,500	57,500	42,503	55,000	55,000	55,000	-4.35%
Medical Supplies	53524	1,250	655	825	400	400	808	800	800	800	100.00%
Other Operating Supplies	53533	1,307	5,768	19,277	3,600	3,600	17,523	8,485	8,485	8,485	135.69%
Safety Supplies	53543	11,471	8,628	6,814	8,000	8,000	4,902	8,000	8,000	8,000	0.00%
Motor Fuel	53548	390,794	587,435	894,475	715,000	715,000	831,774	895,000	895,000	895,000	25.17%
Equipment Rental	53551	99,420	160,329	171,735	97,500	100,925	119,662	190,000	190,000	190,000	94.87%
Operating Licenses Fees	53553	570	497	497	1,000	1,000	2,395	1,000	1,000	1,000	0.00%
Other Miscellaneous	53568	6,544	0	0	100	100	0	0	0	0	-100.00%

# Winnebago County

## Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
<b>Fund - 540 - Highway</b>											
Machinery Rental	53570	0	0	0	0	0	0	0	0	0	0.00%
Fuel Handling	53571	1,007	0	0	0	0	0	0	0	0	0.00%
Close to Assets Lia	53572	(575,315)	559,622	(3,712)	0	0	0	0	0	0	0.00%
Building Space Cost	53574	18,423	0	(1,984)	0	0	0	0	0	0	0.00%
Field Small Tools	53575	122	171	0	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	1,221	0	2,077	8,734	11,567	10,000	2,000	2,000	2,000	-77.10%
<b>Operating Subtotal:</b>		<b>78,181</b>	<b>1,409,559</b>	<b>1,174,198</b>	<b>967,186</b>	<b>973,444</b>	<b>1,051,872</b>	<b>1,234,559</b>	<b>1,234,559</b>	<b>1,234,559</b>	<b>27.64%</b>
<b>Repairs &amp; Maint:</b>											
Sodium Chloride	54002	235,768	189,488	377,761	305,000	305,000	399,504	305,000	305,000	305,000	0.00%
Calcium Chloride	54003	(302)	0	0	0	0	0	0	0	0	0.00%
Small Hardware	54008	1,257	525	1,298	1,361	1,361	556	1,350	1,350	1,350	-0.81%
Other Elect Products	54012	31	0	31	100	100	0	100	100	100	0.00%
Other Plumbing Prod.	54014	0	700	0	0	0	0	0	0	0	0.00%
Other Building Materials	54015	41,738	17,807	20,615	75,000	75,000	13,313	75,000	75,000	75,000	0.00%
Lubricants	54016	34,901	28,154	32,868	30,180	30,180	41,448	32,000	32,000	32,000	6.03%
Machine Equip Parts	54017	683,913	674,098	859,210	802,505	802,505	834,778	900,000	900,000	900,000	12.15%
Tires Batteries	54018	69,873	79,357	74,045	71,995	71,995	91,118	75,000	75,000	75,000	4.17%
Road Maintenance Materials	54019	4,144,411	3,616,597	4,482,448	4,987,995	4,992,171	4,900,000	5,000,000	5,000,000	5,000,000	0.24%
Maintenance Buildings	54020	3,209	6,494	1,698	2,000	6,100	27,427	2,000	2,000	2,000	0.00%
Maintenance Grounds	54021	162	0	18	200	200	0	200	200	200	0.00%
Maintenance Equipment	54022	8,512	5,796	5,528	5,700	5,700	6,011	5,700	5,700	5,700	0.00%
Consumable Tools	54026	8,754	3,227	6,270	5,500	5,500	10,987	6,000	6,000	6,000	9.09%
Equipment Repairs	54029	7,326	10,845	18,406	39,143	39,143	12,891	40,000	40,000	40,000	2.19%
Maintenance Grounds	74021	17,428	15,023	16,403	20,000	20,000	22,204	20,000	20,000	20,000	0.00%
Maintenance Equipment	74022	0	0	0	0	0	0	0	0	0	0.00%
Technology Repair and Maintain	74029	726	759	759	990	990	1,023	1,354	1,354	1,354	36.77%
<b>Repairs &amp; Maint Subtotal:</b>		<b>5,257,707</b>	<b>4,648,871</b>	<b>5,897,359</b>	<b>6,347,669</b>	<b>6,355,945</b>	<b>6,361,260</b>	<b>6,463,704</b>	<b>6,463,704</b>	<b>6,463,704</b>	<b>1.83%</b>

## Winnebago County

### Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
<b>Fund - 540 - Highway</b>											
<b>Utilities:</b>											
Heat	54700	30,441	36,213	52,949	31,250	31,250	63,464	55,000	55,000	55,000	76.00%
Power and Light	54701	57,823	46,806	47,382	65,660	65,660	51,757	68,000	68,000	68,000	3.56%
Water and Sewer	54702	76,019	85,215	93,526	90,000	90,000	130,846	91,872	91,872	91,872	2.08%
Refuse Collection	54703	5,449	4,934	3,093	5,001	5,001	0	4,500	4,500	4,500	-10.02%
Heat	74700	83	1,466	1,716	3,500	3,500	0	0	0	0	-100.00%
Refuse Collection	74703	31,154	25,550	47,817	40,000	40,000	31,789	50,000	50,000	50,000	25.00%
<b>Utilities Subtotal:</b>		<b>200,970</b>	<b>200,184</b>	<b>246,483</b>	<b>235,411</b>	<b>235,411</b>	<b>277,856</b>	<b>269,372</b>	<b>269,372</b>	<b>269,372</b>	<b>14.43%</b>
<b>Contractual Services:</b>											
Medical and Dental	55000	7,571	5,829	6,431	6,000	6,000	9,512	6,600	6,600	6,600	10.00%
Other Repair Maint Streets	55004	1,835,974	1,017,254	3,215,494	718,750	800,655	323,467	800,000	800,000	800,000	11.30%
Building Repairs	55008	463,301	193,963	44,427	50,000	50,000	59,643	50,000	50,000	50,000	0.00%
Data Processing	55013	0	0	0	0	0	1,180	1,500	1,500	1,500	100.00%
Professional Service	55014	506,050	464,110	374,555	676,180	689,270	8,200	700,000	700,000	700,000	3.52%
Janitorial Services	55016	13,140	13,140	13,490	14,000	14,000	14,040	14,500	14,500	14,500	3.57%
Administration Fee	55037	0	12,872	0	0	0	0	0	0	0	0.00%
<b>Contractual Services Subtotal:</b>		<b>2,826,035</b>	<b>1,707,167</b>	<b>3,654,397</b>	<b>1,464,930</b>	<b>1,559,925</b>	<b>416,042</b>	<b>1,572,600</b>	<b>1,572,600</b>	<b>1,572,600</b>	<b>7.35%</b>
<b>Insurance Expenses:</b>											
Prop Liab Insurance	76000	91,440	136,656	200,285	213,750	213,750	213,750	220,842	220,842	220,842	3.32%
<b>Insurance Expenses Subtotal:</b>		<b>91,440</b>	<b>136,656</b>	<b>200,285</b>	<b>213,750</b>	<b>213,750</b>	<b>213,750</b>	<b>220,842</b>	<b>220,842</b>	<b>220,842</b>	<b>3.32%</b>

# Winnebago County

## Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
<b>Fund - 540 - Highway</b>											
<b>Deprec &amp; Amort:</b>											
Depreciation Expense	56503	1,245,987	969,636	901,503	1,078,461	1,078,461	826,709	848,000	848,000	848,000	-21.37%
<b>Deprec &amp; Amort Subtotal:</b>		<b>1,245,987</b>	<b>969,636</b>	<b>901,503</b>	<b>1,078,461</b>	<b>1,078,461</b>	<b>826,709</b>	<b>848,000</b>	<b>848,000</b>	<b>848,000</b>	<b>-21.37%</b>
<b>Total Other Operating:</b>		<b>9,736,496</b>	<b>9,108,485</b>	<b>12,111,978</b>	<b>10,358,548</b>	<b>10,468,293</b>	<b>9,207,978</b>	<b>10,668,577</b>	<b>10,668,577</b>	<b>10,668,577</b>	<b>2.99%</b>
<b>Debt Payments:</b>											
Debt Principal Payments	57000	80,866	173,127	182,515	70,393	70,393	70,393	71,007	71,007	71,007	0.87%
Debt Interest Payments	57001	10,327	12,563	10,590	9,100	9,100	9,100	7,344	7,344	7,344	-19.30%
<b>Debt Payments Subtotal:</b>		<b>91,193</b>	<b>185,690</b>	<b>193,105</b>	<b>79,493</b>	<b>79,493</b>	<b>79,493</b>	<b>78,351</b>	<b>78,351</b>	<b>78,351</b>	<b>-1.44%</b>
<b>Total Non-Operating Expense:</b>		<b>91,193</b>	<b>185,690</b>	<b>193,105</b>	<b>79,493</b>	<b>79,493</b>	<b>79,493</b>	<b>78,351</b>	<b>78,351</b>	<b>78,351</b>	<b>-1.44%</b>
<b>Expense Total:</b>		<b>16,989,162</b>	<b>15,792,683</b>	<b>18,742,461</b>	<b>19,417,706</b>	<b>20,491,809</b>	<b>19,178,377</b>	<b>20,623,480</b>	<b>20,630,980</b>	<b>20,605,605</b>	<b>6.12%</b>
<b>Surplus / (Deficit) prior to adjustments:</b>		<b>(563,353)</b>	<b>395,754</b>	<b>(169,890)</b>	<b>(654,433)</b>	<b>(1,725,703)</b>	<b>(1,502,368)</b>	<b>(295,870)</b>	<b>(303,370)</b>	<b>(277,995)</b>	<b>-57.52%</b>
<b>Adjustments:</b>											
Back out depreciation		1,245,987	969,636	901,503	1,078,461	1,078,461	826,709	848,000	848,000	848,000	-21.37%
<b>Highway Surplus / (Deficit) - budgetary basis:</b>		<b>682,634</b>	<b>1,365,390</b>	<b>731,613</b>	<b>424,028</b>	<b>(647,242)</b>	<b>(675,659)</b>	<b>552,130</b>	<b>544,630</b>	<b>570,005</b>	<b>28.44%</b>

# WINNEBAGO COUNTY

## CAPITAL OUTLAY - 2024

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Highway -	Winter Equipment	1	935,625	935,625
	Dump Truck	1	489,000	489,000
	Skid Steer w/ Mill	1	188,000	188,000
	Mowing Equipment	1	200,000	200,000
	Hot Box	1	60,000	60,000
	Foreman Truck	1	150,000	150,000
	Patrol Truck	1	75,000	75,000
	Construction Bucket	1	7,500	7,500
		8		2,105,125

## SIGNIFICANT CHANGES FROM 2023 ADOPTED - County Road Maintenance

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 1,179,463	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Prop Liab Insurance	(10,674)	The Property & Liability Insurance allocations are no longer being allocated to the County Road Maintenance cost center.
Other small changes	10,674	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 1,179,463	

## Financial Summary County Road Maintenance

<b>Items</b>	<b>2023 6-Month Actual</b>	<b>2023 12-Month Estimate</b>	<b>2023 Adopted Budget</b>	<b>2023 Adjusted Budget</b>	<b>2024 Adopted Budget</b>
Total Revenues	628,825	2,349,510	2,340,000	2,340,000	2,329,236
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	2,352,459	3,528,973	3,519,463	3,519,463	3,508,699
Total Expenditures	2,352,459	3,528,973	3,519,463	3,519,463	3,508,699
Levy			1,179,463		1,179,463

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 040 - County Road Maintenance											
Revenue											
Intergov Rev:											
Transportation Aids	42015	2,083,373	2,071,833	2,100,646	2,245,000	2,245,000	2,249,510	2,226,560	2,226,560	2,226,560	-0.82%
Intergov Rev Subtotal:		2,083,373	2,071,833	2,100,646	2,245,000	2,245,000	2,249,510	2,226,560	2,226,560	2,226,560	-0.82%
Interfund Revenue:											
Material Sales	68105	49,634	59,232	(10,128)	70,000	70,000	65,000	70,000	70,000	70,000	0.00%
Interfund Revenue Subtotal:		49,634	59,232	(10,128)	70,000	70,000	65,000	70,000	70,000	70,000	0.00%
Total Operating Revenue:		2,133,007	2,131,065	2,090,518	2,315,000	2,315,000	2,314,510	2,296,560	2,296,560	2,296,560	-0.80%
Misc Revenues:											
Insurance Recoveries	48107	33,820	28,290	35,918	25,000	25,000	35,000	32,676	32,676	32,676	30.70%
Misc Revenues Subtotal:		33,820	28,290	35,918	25,000	25,000	35,000	32,676	32,676	32,676	30.70%
Total Non-Operating Revenue:		33,820	28,290	35,918	25,000	25,000	35,000	32,676	32,676	32,676	30.70%
Revenue Total:		2,166,827	2,159,355	2,126,436	2,340,000	2,340,000	2,349,510	2,329,236	2,329,236	2,329,236	-0.46%



Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 040 - County Road Maintenance											
Expense											
Repairs & Maint:											
Repair Maint Streets	75806	2,251,304	3,009,110	2,078,574	2,653,699	2,653,699	2,663,299	2,653,699	2,653,699	2,653,699	0.00%
Snow Removal Streets	75807	710,106	847,646	972,807	855,000	855,000	855,000	855,000	855,000	855,000	0.00%
Repairs & Maint Subtotal:		2,961,411	3,856,756	3,051,381	3,508,699	3,508,699	3,518,299	3,508,699	3,508,699	3,508,699	0.00%
Insurance Expenses:											
Prop Liab Insurance	76000	5,568	7,788	9,998	10,764	10,764	10,674	0	0	0	-100.00%
Insurance Expenses Subtotal:		5,568	7,788	9,998	10,764	10,764	10,674	0	0	0	-100.00%
Total Other Operating:											
		2,966,979	3,864,544	3,061,379	3,519,463	3,519,463	3,528,973	3,508,699	3,508,699	3,508,699	-0.31%
Expense Total:											
		2,966,979	3,864,544	3,061,379	3,519,463	3,519,463	3,528,973	3,508,699	3,508,699	3,508,699	-0.31%
County Road Maintenance Net/(Levy):											
		(800,152)	(1,705,189)	(934,943)	(1,179,463)	(1,179,463)	(1,179,463)	(1,179,463)	(1,179,463)	(1,179,463)	0.00%