

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
GENERAL GOVERNMENT				
County Board	\$ -	\$ 490,043	\$ -	\$ 490,043
Scholarship Program	2,000	18,000	(9,000)	7,000
County Executive	7,000	436,880	-	429,880
Corporation Counsel	422,726	1,200,380	-	777,654
County Clerk	94,810	511,632	-	416,822
County Treasurer	974,820	495,177	(10,000)	(489,643)
Administration	3,000	707,737	-	704,737
General Services	426,200	464,345	(38,145)	-
Workers Compensation Fund	863,000	1,176,845	(313,845)	-
Property & Liability Insurance Fund	1,196,604	1,441,327	(244,723)	-
Human Resources	11,050	1,162,276	-	1,151,226
Self Funded Health Insurance	18,352,177	19,984,085	(1,631,908)	-
Self Funded Dental Insurance	863,214	914,781	(51,567)	-
Finance	47,000	954,724	-	907,724
Unclassified	10,048,898	4,130,109	(157,957)	(6,076,746)
Information Technology	52,391	1,868,261	-	1,815,870
Technology Replacement	-	-	-	-
Technology Interfund	1,968,501	2,147,582	(179,081)	-
Facilities	282,090	6,905,606	-	6,623,516
	<u>\$ 35,615,481</u>	<u>\$ 45,009,790</u>	<u>\$ (2,636,226)</u>	<u>\$ 6,758,083</u>

COUNTY BOARD/SCHOLARSHIP

General Fund – Departments: 001 County Board & 060 Scholarship
2025 BUDGET NARRATIVE

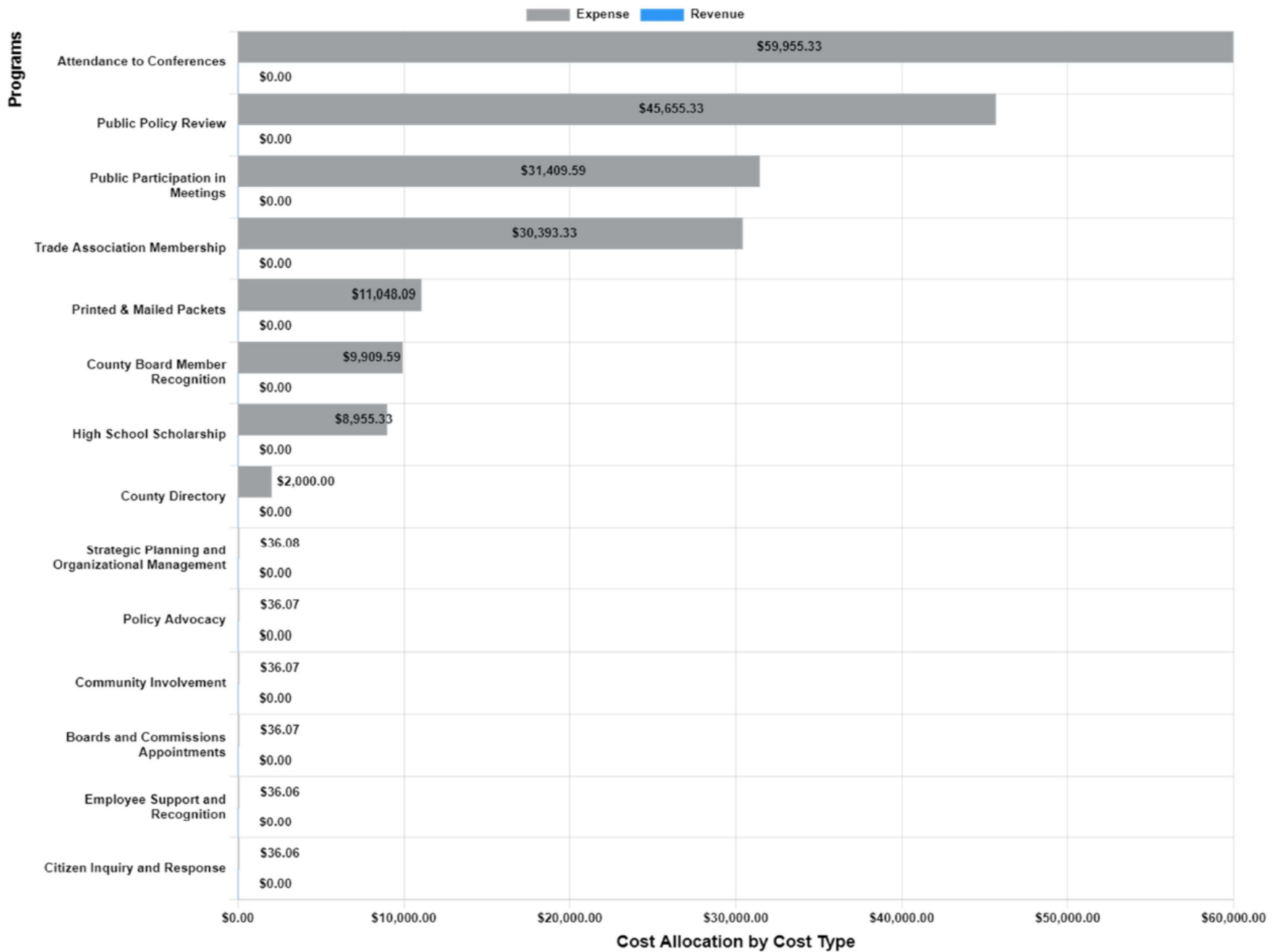
DEPARTMENT HEAD:
LOCATION:

Thomas Egan
Winnebago County
112 Otter Avenue
Oshkosh, WI 54901

TELEPHONE: (920) 232-3439

County Board Program Inventory

Program	Description
County Board Member Recognition	Recognition of members who have retired or passed away.
High School Scholarship	Scholarships to graduating seniors.
Public Participation in Meetings	Posting of agendas and public participation in meetings.
Public Policy Review	Review and action on public policy initiatives.
Attendance to Conferences	Attendance to NACo and WCA conferences.
Printed & Mailed Packets	Cost to mail and print packets
Trade Association Membership	Membership in the National Association of Counties and Wisconsin Counties Association.



Financial Summary County Board

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	-	-	-	-
Labor	82,097	309,250	249,205	290,500
Travel	13,847	32,823	65,500	65,500
Capital	-	-	-	-
Other Expenditures	44,826	66,806	63,109	134,043
Total Expenditures	140,770	408,879	377,814	490,043
Levy			377,814	490,043

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 001 - Board							
Revenue							
Misc Revenues:							
Other Miscellaneous Revenues	48109	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		0	0	0	0	0	0.00%
Total Non-Operating Revenue:		0	0	0	0	0	0.00%
Revenue Total:		0	0	0	0	0	0.00%
Expense							
Wages:							
Elected Officials	51103	107,350	210,000	210,000	270,000	239,400	14.00%
Citizen Board Per Diem	51106	14,975	23,000	23,000	17,000	30,000	30.43%
Other Per Diem	51107	1,700	0	0	0	0	0.00%
Wages Subtotal:		124,025	233,000	233,000	287,000	269,400	15.62%
Fringes Benefits:							
FICA Medicare	51200	9,492	16,065	16,065	22,000	20,700	28.85%
Workers Compensation	51203	94	140	140	250	400	185.71%
Fringes Benefits Subtotal:		9,587	16,205	16,205	22,250	21,100	30.21%
Total Labor:		133,612	249,205	249,205	309,250	290,500	16.57%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 001 - Board							
Travel:							
Registration Tuition	52001	5,190	15,000	15,000	5,000	15,000	0.00%
Automobile Allowance	52002	25,093	26,000	26,000	18,000	26,000	0.00%
Commercial Travel	52004	3,342	5,000	5,000	823	5,000	0.00%
Meals	52005	914	1,500	1,500	1,500	1,500	0.00%
Lodging	52006	11,501	17,000	17,000	7,000	17,000	0.00%
Other Travel Exp	52007	393	1,000	1,000	500	1,000	0.00%
Taxable Benefit	52008	0	0	0	0	0	0.00%
Travel Subtotal:		46,432	65,500	65,500	32,823	65,500	0.00%
Total Travel:							
		46,432	65,500	65,500	32,823	65,500	0.00%
Capital Outlay:							
Equipment Technology	58003	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		0	0	0	0	0	0.00%
Total Capital:							
		0	0	0	0	0	0.00%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 001 - Board							
Office:							
Office Supplies	53000	382	500	500	500	500	0.00%
Stationery and Forms	53001	455	700	700	700	700	0.00%
Printing Supplies	53002	243	0	0	2,000	2,000	100.00%
Print Duplicate	53003	185	2,000	2,000	2,000	2,000	0.00%
Postage and Box Rent	53004	3,679	4,000	4,000	5,000	5,000	25.00%
Computer Supplies	53005	22	0	0	800	0	0.00%
Computer Software	53006	4,500	4,500	4,500	4,500	4,500	0.00%
Telephone	53008	74	100	100	100	100	0.00%
Print Duplicate	73003	1,454	4,000	4,000	1,500	2,000	-50.00%
Postage and Box Rent	73004	1,487	1,500	1,500	1,000	1,500	0.00%
Computer Licensing Charge	73006	2,024	10,548	10,548	10,548	0	-100.00%
Office Subtotal:		14,505	27,848	27,848	28,648	18,300	-34.29%
Operating:							
Subscriptions	53501	1,230	1,080	1,080	720	0	-100.00%
Membership Dues	53502	21,438	21,438	21,438	21,438	21,438	0.00%
Publish Legal Notices	53503	13,005	14,000	14,000	16,000	16,000	14.29%
Food	53520	888	1,000	1,000	700	1,000	0.00%
Other Operating Supplies	53533	107	1,000	1,000	1,000	1,000	0.00%
Small Equipment Technology	53580	0	0	19,180	0	0	0.00%
Food	73520	0	0	0	57	0	0.00%
Operating Subtotal:		36,668	38,518	57,698	39,915	39,438	2.39%
Repairs & Maint:							
Equipment Repairs	54029	0	2,000	2,000	0	0	-100.00%
Technology Repair and Maintain	74029	1,617	1,518	1,518	1,518	0	-100.00%
Repairs & Maint Subtotal:		1,617	3,518	3,518	1,518	0	-100.00%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 001 - Board							
Contractual Services:							
Professional Service	55014	0	5,000	5,000	0	0	-100.00%
Other Contract Serv	55030	0	0	0	0	30,000	100.00%
Technology Interfund Exp	75100	0	0	0	0	53,169	100.00%
Personnel Services	75800	(8,534)	(12,500)	(12,500)	(4,000)	(7,500)	-40.00%
Contractual Services Subtotal:		(8,534)	(7,500)	(7,500)	(4,000)	75,669	-1,108.92%
Insurance Expenses:							
Prop Liab Insurance	76000	759	725	725	725	636	-12.28%
Insurance Expenses Subtotal:		759	725	725	725	636	-12.28%
Total Other Operating:		45,015	63,109	82,289	66,806	134,043	112.40%
Expense Total:		225,059	377,814	396,994	408,879	490,043	29.70%
Board Net/(Levy):		(225,059)	(377,814)	(396,994)	(408,879)	(490,043)	29.70%

Financial Summary Scholarship Program

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	377	900	1,500	2,000
Labor	-	-	-	-
Travel	-	-	-	-
Capital	-	-	-	-
Other Expenditures	13,000	18,000	18,000	18,000
Total Expenditures	13,000	18,000	18,000	18,000
Levy Before Fund Balance Adjustments			16,500	16,000
Increase / (Decrease) fund balance			(9,000)	(9,000)
Net Levy After Fund Balance Adjustments			7,500	7,000

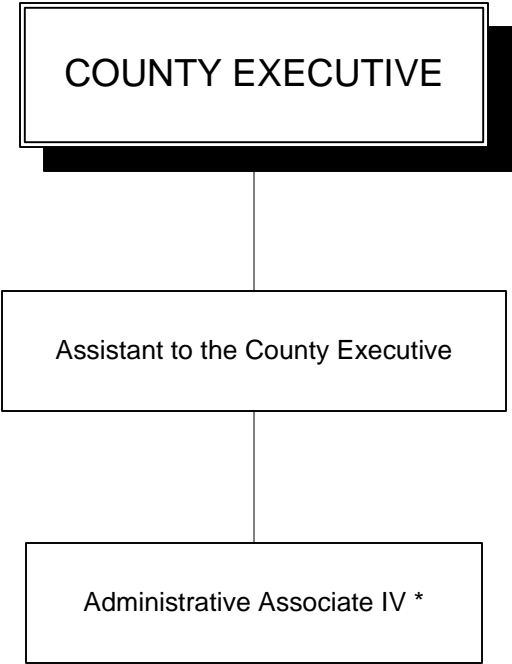
Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 060 - Scholarship							
Revenue							
Interest:							
Interest Investments	48000	0	1,500	1,500	900	2,000	33.33%
Investment Mark to Market	48002	0	0	0	0	0	0.00%
Interest Subtotal:		0	1,500	1,500	900	2,000	33.33%
Total Non-Operating Revenue:		0	1,500	1,500	900	2,000	33.33%
Revenue Total:		0	1,500	1,500	900	2,000	33.33%
Expense							
Operating:							
Operating Grants	53565	7,500	18,000	18,000	18,000	18,000	0.00%
Operating Subtotal:		7,500	18,000	18,000	18,000	18,000	0.00%
Total Other Operating:		7,500	18,000	18,000	18,000	18,000	0.00%
Expense Total:		7,500	18,000	18,000	18,000	18,000	0.00%
Scholarship Net/(Levy):		(7,500)	(16,500)	(16,500)	(17,100)	(16,000)	-3.03%
Assigned Scholarship Fund Balance applied (Note):			9,000	9,000	9,000	9,000	0.00%
Scholarship Net/(Levy):			(7,500)	(7,500)	(8,100)	(7,000)	-6.67%

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

COUNTY EXECUTIVE



* shared with Administration

COUNTY EXECUTIVE

General Fund – Department: 004
2025 BUDGET NARRATIVE

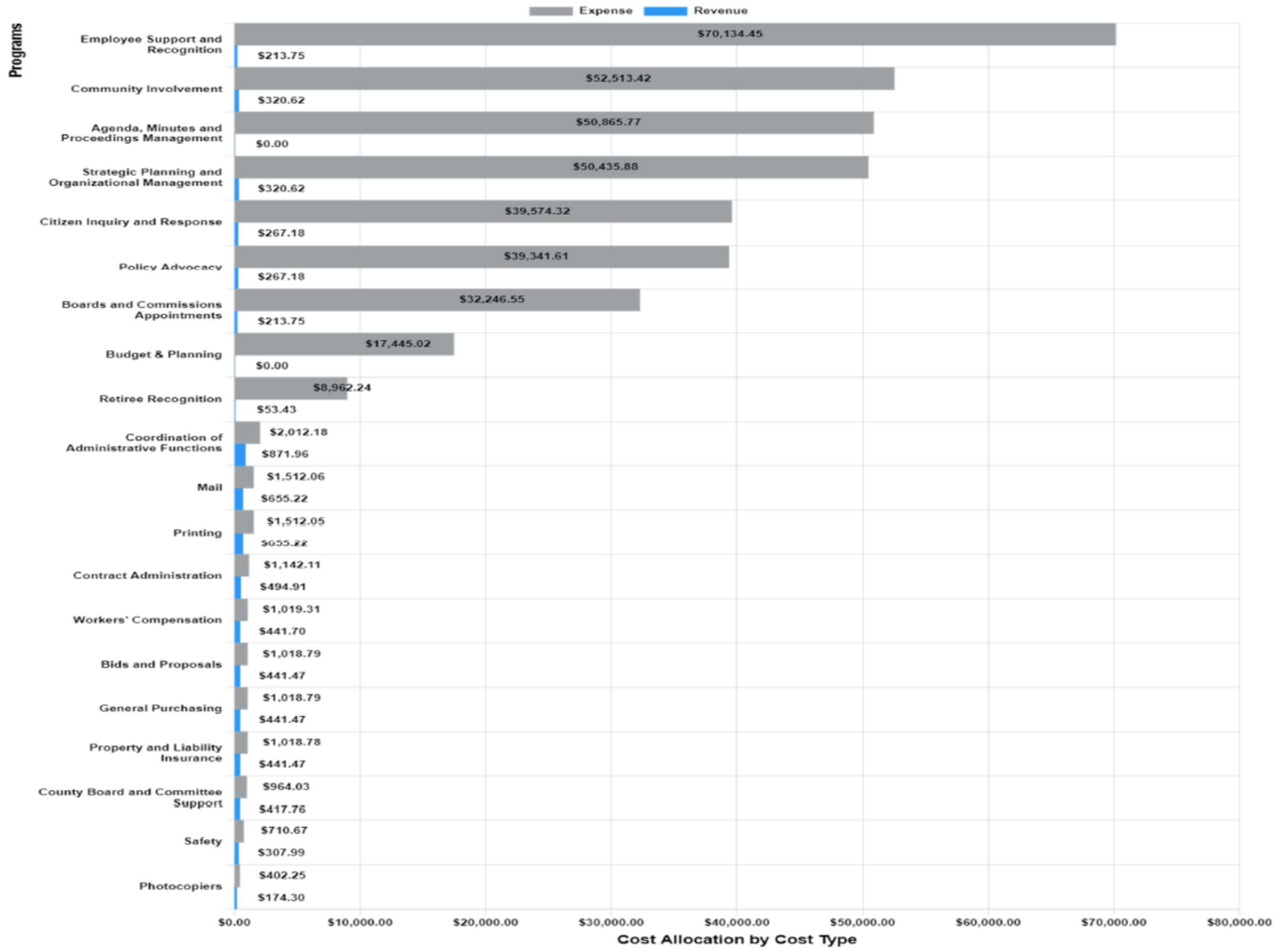
DEPARTMENT HEAD: Jon Doemel
LOCATION: Winnebago County Executive
David W. Albrecht Administration Building
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3450

Per Wisconsin State Statutes, the county executive is the chief elected official in the county and charged with all administration and operations functions not vested in other constitutional officers. The county executive appoints all department heads, boards, and commissions subject to confirmation of the board. The executive also signs all board ordinances and resolutions and executes contracts on behalf of the county.

County Executive Program Inventory

Program	Description
Citizen Inquiry and Response	Receive citizen inquiries and concerns and coordinate follow-up.
Community Involvement	Seek feedback and input from members of the community to inform future actions and decisions of the organization. Facilitate conversations and a sense of community among residents. Attend public events. Work with media to provide information on County matters and serve as spokesperson.
Retiree Recognition	Recognition of long serving employees
Boards and Commissions Appointments	Appoint all members of boards commissions and authorities.
Employee Support and Recognition	Employee recognition on both a personal and large scale level.
Policy Advocacy	Work with elected and other appointed officials at local state and federal government to advocate for policies
Strategic Planning and Organizational Management	Provide leadership necessary for the implementation of elected bodys strategic policies, priorities, and goals as they relate to meeting the needs of residents and delivering services to citizens, businesses, and visitors. Lead an organization-wide effort to measure, analyze, improve and report on the services provided.



Financial Summary County Executive

<u>Items</u>	<u>2024 6-Month Actual</u>	<u>2024 12-Month Projected</u>	<u>2024 Adopted Budget</u>	<u>2025 Executive Budget</u>
Total Revenues	7,225	7,000	7,000	7,000
Labor	164,959	338,631	333,939	366,163
Travel	6,533	10,200	10,500	10,250
Capital	-	-	-	-
Other Expenditures	21,538	52,282	53,347	60,467
Total Expenditures	193,030	401,113	397,786	436,880
Levy			390,786	429,880

**Winnebago County
Budget Detail - 2025**

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 004 - Executive							
Revenue							
Interfund Revenue:							
Professional Services	63002	7,000	7,000	7,000	7,000	7,000	0.00%
Interfund Revenue Subtotal:		7,000	7,000	7,000	7,000	7,000	0.00%
Total Operating Revenue:		7,000	7,000	7,000	7,000	7,000	0.00%
Misc Revenues:							
Sale Of Prop Equip	48104	0	0	0	3,725	0	0.00%
Misc Revenues Subtotal:		0	0	0	3,725	0	0.00%
Total Non-Operating Revenue:		0	0	0	3,725	0	0.00%
Revenue Total:		7,000	7,000	7,000	10,725	7,000	0.00%
Expense							
Wages:							
Regular Pay	51100	227,686	235,820	235,820	251,628	246,483	4.52%
Temporary Employees	51101	7,703	15,000	15,000	15,000	15,000	0.00%
Overtime	51105	467	0	0	0	0	0.00%
Wages Subtotal:		235,855	250,820	250,820	266,628	261,483	4.25%

**Winnebago County
Budget Detail - 2025**

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 004 - Executive							
Fringes Benefits:							
FICA Medicare	51200	17,628	19,953	19,953	18,905	20,004	0.26%
Health Insurance	51201	30,522	43,124	43,124	32,643	62,973	46.03%
Dental Insurance	51202	1,441	2,060	2,060	1,505	2,855	38.59%
Workers Compensation	51203	171	276	276	273	224	-18.84%
WI Retirement	51206	15,512	16,272	16,272	17,243	17,131	5.28%
Fringe Benefits Other	51207	1,180	1,434	1,434	1,434	1,493	4.11%
Fringes Benefits Subtotal:		66,453	83,119	83,119	72,003	104,680	25.94%
Total Labor:							
		302,308	333,939	333,939	338,631	366,163	9.65%
Travel:							
Leadership Training	52000	1,026	0	0	0	0	0.00%
Registration Tuition	52001	2,760	3,600	3,600	3,000	3,000	-16.67%
Automobile Allowance	52002	782	1,000	1,000	1,000	1,000	0.00%
Commercial Travel	52004	2,144	1,500	1,500	1,500	1,500	0.00%
Meals	52005	786	750	750	750	750	0.00%
Lodging	52006	4,488	3,200	3,200	3,500	3,500	9.38%
Other Travel Exp	52007	563	450	450	450	500	11.11%
Taxable Benefit	52008	169	0	0	0	0	0.00%
Travel Subtotal:		12,719	10,500	10,500	10,200	10,250	-2.38%
Total Travel:							
		12,719	10,500	10,500	10,200	10,250	-2.38%

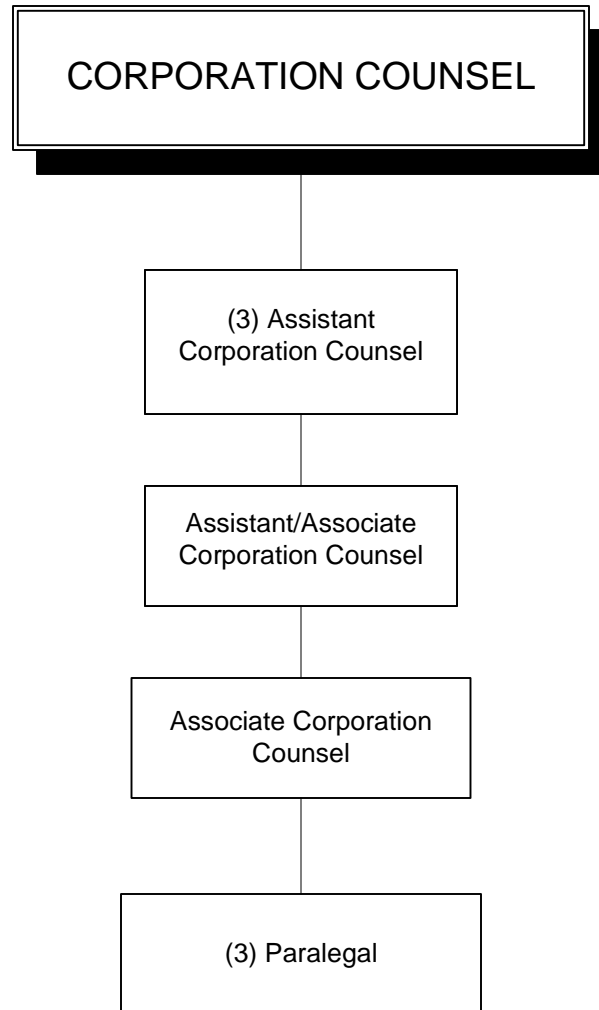
Winnebago County
Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 004 - Executive							
Office:							
Office Supplies	53000	1,023	500	500	1,400	1,500	200.00%
Printing Supplies	53002	130	40	40	200	100	150.00%
Print Duplicate	53003	0	40	40	0	0	-100.00%
Postage and Box Rent	53004	77	0	0	300	300	100.00%
Computer Supplies	53005	15	0	0	1,500	0	0.00%
Computer Software	53006	881	0	0	0	0	0.00%
Telephone	53008	623	1,000	1,000	500	1,000	0.00%
Telephone Supplies	53009	424	0	0	0	0	0.00%
Print Duplicate	73003	255	400	400	0	400	0.00%
Postage and Box Rent	73004	550	200	200	15	200	0.00%
Computer Licensing Charge	73006	437	1,119	1,119	1,119	0	-100.00%
Office Subtotal:		4,413	3,299	3,299	5,034	3,500	6.09%
Operating:							
Advertising	53500	0	0	0	500	300	100.00%
Subscriptions	53501	244	250	250	100	0	-100.00%
Membership Dues	53502	845	2,200	2,200	2,800	2,500	13.64%
Promotional Items	53505	0	0	0	150	100	100.00%
Food	53520	1,033	500	500	1,500	1,500	200.00%
Small Equipment	53522	0	0	0	100	0	0.00%
Motor Fuel	53548	25	0	0	0	0	0.00%
Spec Service Awards	53566	26,496	45,000	45,000	40,000	45,000	0.00%
Small Equipment Technology	53580	1,103	0	0	0	0	0.00%
Operating Subtotal:		29,745	47,950	47,950	45,150	49,400	3.02%

**Winnebago County
Budget Detail - 2025**

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 004 - Executive							
Repairs & Maint:							
Technology Repair and Maintain	74029	99	132	132	132	0	-100.00%
Repairs & Maint Subtotal:		99	132	132	132	0	-100.00%
Contractual Services:							
Technology Interfund Exp	75100	0	0	0	0	5,663	100.00%
Contractual Services Subtotal:		0	0	0	0	5,663	100.00%
Insurance Expenses:							
Prop Liab Insurance	76000	896	1,966	1,966	1,966	1,904	-3.15%
Insurance Expenses Subtotal:		896	1,966	1,966	1,966	1,904	-3.15%
Total Other Operating:		35,153	53,347	53,347	52,282	60,467	13.35%
Expense Total:		350,181	397,786	397,786	401,113	436,880	9.83%
Executive Net/(Levy):		(343,181)	(390,786)	(390,786)	(390,388)	(429,880)	10.00%

CORPORATION COUNSEL



CORPORATION COUNSEL

General Fund – Department: 010 2025 BUDGET NARRATIVE

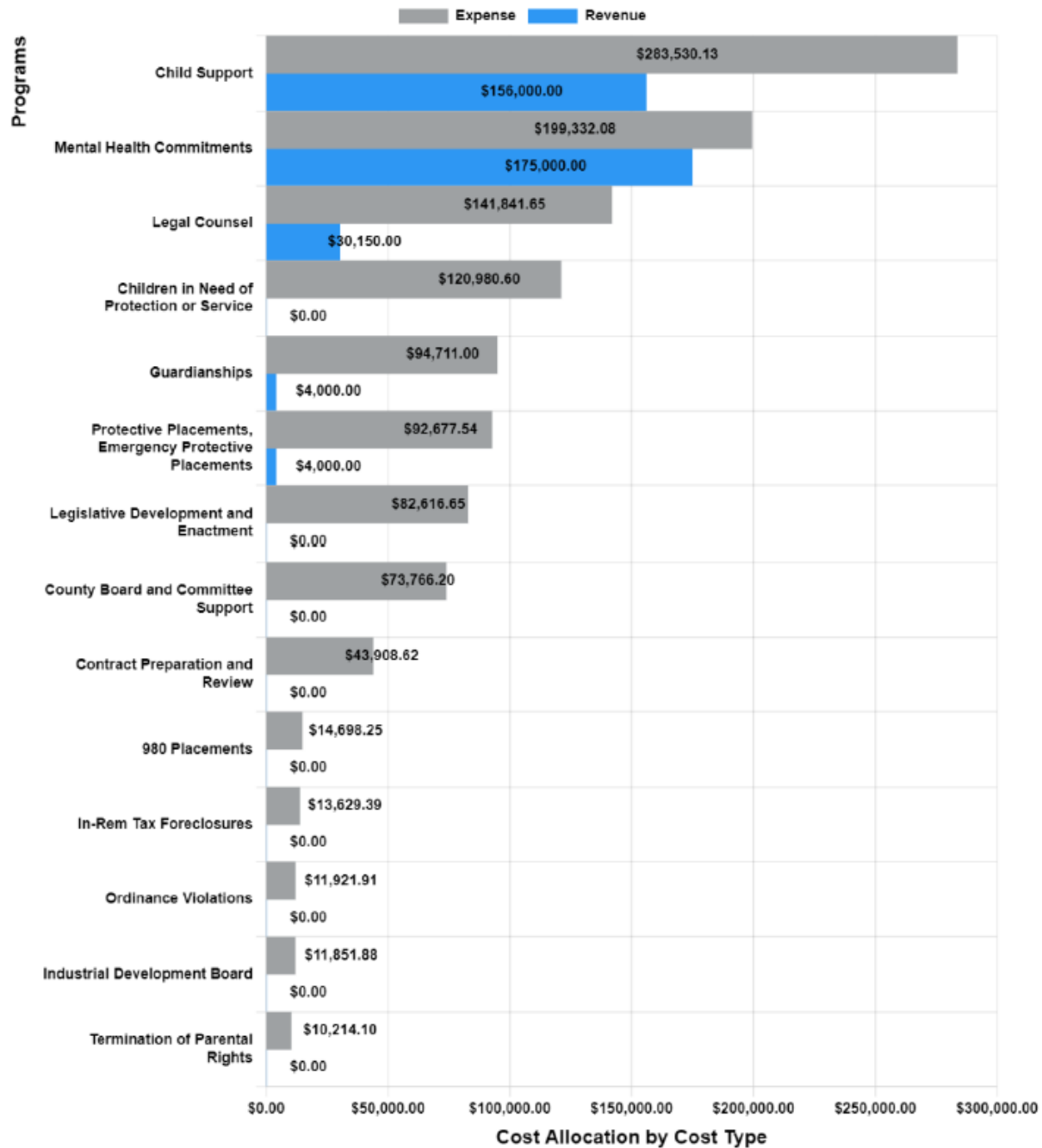
DEPARTMENT HEAD: Mary Anne Mueller
LOCATION: Winnebago County Corporation Counsel
 David W. Albrecht Administration Building
 112 Otter Avenue, Third Floor
 Oshkosh, WI 54901

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

The Office of the Corporation Counsel (OCC) provides legal counsel and representation to all Winnebago County Departments, Committees, Commissions, Boards, the Winnebago County Board of Supervisors, and the Winnebago County Executive.

Corporation Counsel Program Inventory

Program	Description
980 Placements	Identify appropriate residential options while a person is on supervised release.
Children in Need of Protection or Service	Prosecutes child neglect and abuse matters under Chapter 48 of the Wisconsin statutes.
Guardianships	Represents Winnebago County Department of Human Services in guardianship proceedings.
Industrial Development Board	Attend necessary meetings regarding economic development prospects (IDB)
In-Rem Tax Foreclosures	Represent county in in-rem tax foreclosure proceedings.
Mental Health Commitments	Represents Winnebago County in all actions brought for commitment of individuals suffering with mental health issues under Chapter 51 of the Wisconsin Statutes.
Ordinance Violations	Prosecution of claims based on failure to maintain privately operated waste water treatment systems
Protective Placements, Emergency Protective Placements	Represents Winnebago County Department of Human Services in Protective Placements and Emergency Protective Placements of infirmed individuals.
Termination of Parental Rights	Represents Winnebago County Department of Human Services when it petitions to terminate the parental rights of unfit parents under Chapter 48 of the Wisconsin Statutes.
Child Support	The involvement of a child support attorney ensures fair and equitable child support arrangements that reflect the best interests of the child.
Contract Preparation and Review	Draft, negotiate and review, and approve all contracts, deeds, easements, leases, insurance requirements etc.
County Board and Committee Support	Prepare for and attend County Board and committee meetings; draft legislation and supporting materials; provide information and answer questions. Provide support, advice, and
Legal Counsel	Serves as legal counsel to all Winnebago County employees, departments, boards, the Winnebago County Board of Supervisors and the Winnebago County Executive. Represents Winnebago County in civil litigation before the courts, in state administrative hearings and in labor matters. Oversees, prepares, directs and reviews preparation of legal opinions and other legal documents.
Legislative Development and Enactment	Assist departments in drafting resolutions and ordinances as well as revising and amending existing resolutions and ordinances



Financial Summary Corporation Counsel

<u>Items</u>	<u>2024 6-Month Actual</u>	<u>2024 12-Month Projected</u>	<u>2024 Adopted Budget</u>	<u>2025 Executive Budget</u>
Total Revenues	80,919	434,564	374,676	422,726
Labor	493,504	1,036,412	1,039,339	1,087,203
Travel	667	5,783	6,483	9,300
Capital	-	-	-	-
Other Expenditures	37,264	100,523	76,409	103,877
Total Expenditures	531,435	1,142,718	1,122,231	1,200,380
Levy			747,555	777,654

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 010 - Corporation Counsel							
Revenue							
Intergov Rev:							
WI Children and Families	42005	0	184,576	184,576	161,576	184,576	0.00%
Intergov Rev Subtotal:		0	184,576	184,576	161,576	184,576	0.00%
Public Services:							
Other Fees	45002	8,796	20,000	20,000	5,000	8,000	-60.00%
Service Fees	45074	0	100	100	250	150	50.00%
Public Services Subtotal:		8,796	20,100	20,100	5,250	8,150	-59.45%
Intergov Services:							
Cost Share Municipalities	43016	159,361	150,000	150,000	247,738	200,000	33.33%
Intergov Services Subtotal:		159,361	150,000	150,000	247,738	200,000	33.33%
Interfund Revenue:							
Legal Services	65086	20,000	20,000	20,000	20,000	30,000	50.00%
Interfund Revenue Subtotal:		20,000	20,000	20,000	20,000	30,000	50.00%
Total Operating Revenue:		188,157	374,676	374,676	434,564	422,726	12.82%
Revenue Total:		188,157	374,676	374,676	434,564	422,726	12.82%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 010 - Corporation Counsel							
Expense							
Wages:							
Regular Pay	51100	493,810	738,192	738,192	720,912	769,745	4.27%
Temporary Employees	51101	0	0	0	20,000	0	0.00%
Overtime	51105	3,688	7,500	7,500	7,500	2,500	-66.67%
Wages Subtotal:		497,498	745,692	745,692	748,412	772,245	3.56%
Fringes Benefits:							
FICA Medicare	51200	36,619	56,471	56,471	50,824	58,886	4.28%
Health Insurance	51201	101,189	171,937	171,937	171,937	187,741	9.19%
Dental Insurance	51202	5,420	8,664	8,664	8,664	9,136	5.45%
Workers Compensation	51203	356	783	783	783	664	-15.20%
WI Retirement	51206	33,038	50,935	50,935	50,935	53,496	5.03%
Fringe Benefits Other	51207	2,993	4,857	4,857	4,857	5,035	3.66%
Fringes Benefits Subtotal:		179,616	293,647	293,647	288,000	314,958	7.26%
Total Labor:		677,113	1,039,339	1,039,339	1,036,412	1,087,203	4.61%
Travel:							
Registration Tuition	52001	915	3,240	3,240	3,240	5,100	57.41%
Automobile Allowance	52002	627	1,500	1,500	1,000	1,500	0.00%
Meals	52005	69	500	500	300	900	80.00%
Lodging	52006	450	1,168	1,168	1,168	1,200	2.74%
Other Travel Exp	52007	10	75	75	75	600	700.00%
Taxable Benefit	52008	33	0	0	0	0	0.00%
Travel Subtotal:		2,105	6,483	6,483	5,783	9,300	43.45%
Total Travel:		2,105	6,483	6,483	5,783	9,300	43.45%

Winnebago County

Budget Detail - 2025

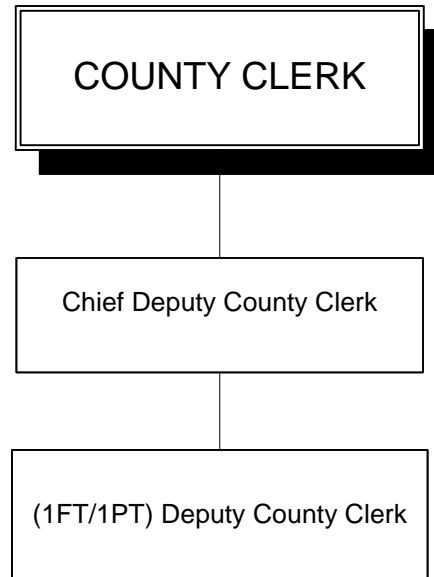
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 010 - Corporation Counsel							
Office:							
Office Supplies	53000	1,711	1,700	1,700	1,700	2,000	17.65%
Stationery and Forms	53001	252	600	600	200	600	0.00%
Printing Supplies	53002	1,302	2,000	2,000	1,500	1,750	-12.50%
Postage and Box Rent	53004	21	250	250	50	100	-60.00%
Computer Supplies	53005	0	25	25	0	0	-100.00%
Computer Software	53006	20,784	12,627	12,627	12,627	12,150	-3.78%
Telephone	53008	1,080	1,415	1,415	1,415	2,000	41.34%
Print Duplicate	73003	7,745	6,000	6,000	500	2,500	-58.33%
Postage and Box Rent	73004	1,410	1,500	1,500	1,500	1,500	0.00%
Computer Licensing Charge	73006	1,361	3,746	3,746	3,746	0	-100.00%
Office Subtotal:		35,665	29,863	29,863	23,238	22,600	-24.32%
Operating:							
Subscriptions	53501	4,532	5,000	5,000	5,000	5,000	0.00%
Membership Dues	53502	1,658	3,750	3,750	3,750	3,500	-6.67%
Publish Legal Notices	53503	0	0	0	0	50	100.00%
Food	53520	0	100	100	100	200	100.00%
Small Equipment	53522	777	1,000	1,000	2,000	1,000	0.00%
Legal Fees	53530	185	1,000	1,000	1,000	1,000	0.00%
Other Operating Supplies	53533	0	0	0	0	0	0.00%
Witness Expense	53535	0	1,000	1,000	1,000	1,000	0.00%
Operating Licenses Fees	53553	60	60	60	112	0	-100.00%
Small Equipment Technology	53580	0	0	0	2,027	0	0.00%
Legal Fees	73041	0	0	0	10	20	100.00%
Operating Subtotal:		7,212	11,910	11,910	14,999	11,770	-1.18%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 010 - Corporation Counsel							
Repairs & Maint:							
Technology Repair and Maintain	74029	330	330	330	330	0	-100.00%
Repairs & Maint Subtotal:		330	330	330	330	0	-100.00%
Contractual Services:							
Legal Services	55001	24,116	30,000	58,650	58,650	50,000	66.67%
Transcription Services	55009	843	2,000	2,000	1,000	1,500	-25.00%
Other Contract Serv	55030	1,588	200	200	200	200	0.00%
Technology Interfund Exp	75100	0	0	0	0	15,575	100.00%
Contractual Services Subtotal:		26,547	32,200	60,850	59,850	67,275	108.93%
Insurance Expenses:							
Prop Liab Insurance	56000	90	0	0	0	0	0.00%
Prop Liab Insurance	76000	2,290	2,106	2,106	2,106	2,232	5.98%
Insurance Expenses Subtotal:		2,380	2,106	2,106	2,106	2,232	5.98%
Total Other Operating:		72,133	76,409	105,059	100,523	103,877	35.95%
Expense Total:		751,351	1,122,231	1,150,881	1,142,718	1,200,380	6.96%
Corporation Counsel Net/(Levy):		(563,194)	(747,555)	(776,205)	(708,154)	(777,654)	4.03%

COUNTY CLERK



COUNTY CLERK

General Fund – Division: 006
2025 BUDGET NARRATIVE

DEPARTMENT HEAD: Julie A. Barthels
LOCATION: Winnebago County Clerk
David W. Albrecht Administration Building
112 Otter Avenue, First Floor
Oshkosh, WI 54901

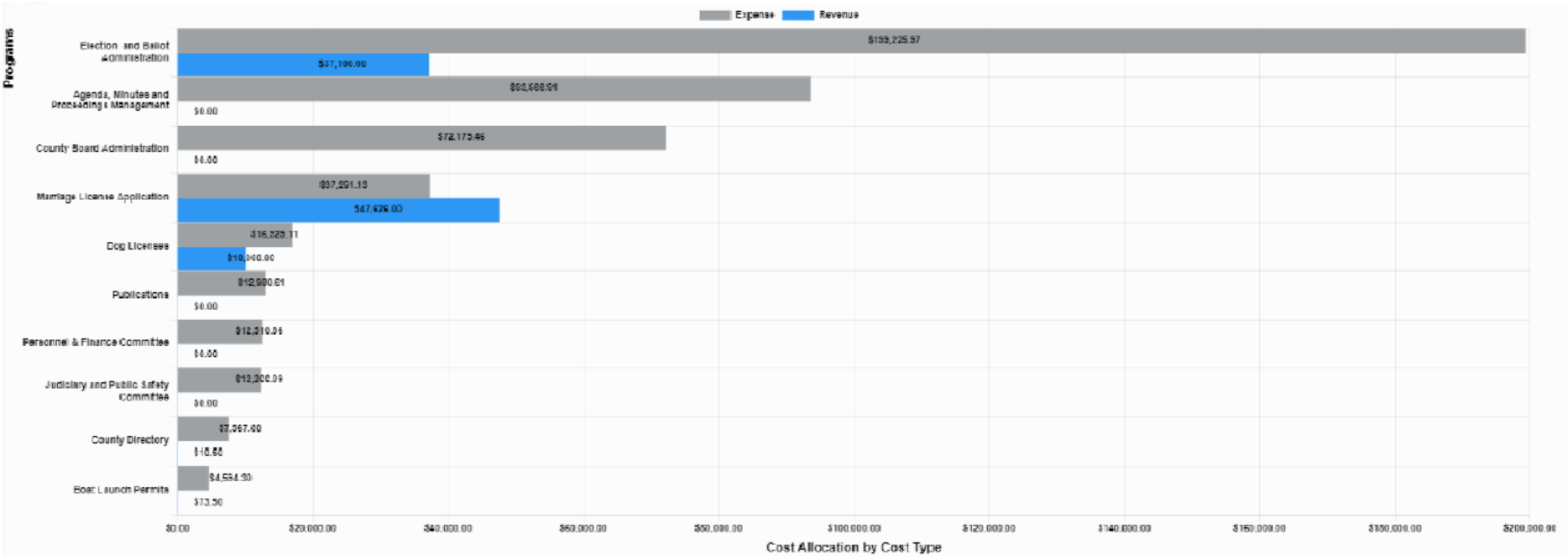
TELEPHONE: (920) 232-3430

The County Clerk's office is responsible for all Elections, issuing marriage licenses, and providing staff support for the County Board.

County Clerk Program Inventory

Program	Description
Boat Launch Permits	Issue Boat Launch Permits for the Winnebago County Parks Department
County Directory	Printing and collation of the county directory
Election and Ballot Administration	Administer municipal elections and conduct them in an ethical manner in accordance with the law
Judiciary and Public Safety Committee	Support and discussion of policy items related to public safety departments.
Marriage License Application	Issue marriage licenses to couples getting married using the State Vital Records System
Personnel & Finance Committee	Provide assistance in the policy development and administration of the Personnel & Finance Committee including agenda and minutes clerical support.
Publications	Prepare Rabies Notice for Publication to Winnebago County Residents
Agenda, Minutes and Proceedings Management	Manage the agenda creation and distribution process to ensure that items are properly submitted to the Governing Body for review and approval
County Board Administration	Prepare for and attend County Board and committee meetings; draft legislation and supporting materials; provide information and answer questions. Provide support, advice, and guidance to the various boards and commissions Track and maintain the roster of appointments. Compile a directory providing information for all elected officials, county board, municipality, and school information.
Dog Licenses	Manage records regarding dog licenses that have been issued by municipalities in Winnebago County. Report the licenses to the State of Wisconsin.

County Clerk Program Expense and Revenue



Financial Summary County Clerk

<u>Items</u>	<u>2024 6-Month Actual</u>	<u>2024 12-Month Projected</u>	<u>2024 Adopted Budget</u>	<u>2025 Executive Budget</u>
Total Revenues	15,789	60,228	89,500	94,810
Labor	145,722	309,931	324,545	340,785
Travel	168	1,075	2,050	1,950
Capital	-	-	-	-
Other Expenditures	92,144	210,680	192,564	168,897
Total Expenditures	238,034	521,686	519,159	511,632
Levy			429,659	416,822

**Winnebago County
Budget Detail - 2025**

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 006 - County Clerk							
Revenue							
Intergov Rev:							
Other Grantor Agencies	42019	8,010	0	0	0	0	0.00%
Intergov Rev Subtotal:		8,010	0	0	0	0	0.00%
Licenses:							
Marriage Licenses	44000	36,315	45,000	45,000	30,000	45,000	0.00%
Marriage License Waiver	44001	1,865	2,500	2,500	1,600	2,500	0.00%
Dog License	44002	3,213	7,000	7,000	3,200	10,000	42.86%
Work Permits	44004	248	0	0	0	0	0.00%
Domestic Partnership	44011	0	0	0	0	0	0.00%
Licenses Subtotal:		41,640	54,500	54,500	34,800	57,500	5.50%
Public Services:							
Other Fees	45002	27	0	0	100	100	100.00%
Forms Copies Etc	45003	14	0	0	100	100	100.00%
Telephone	45009	1	0	0	0	0	0.00%
Mail Service Revenue	45015	0	0	0	0	0	0.00%
Public Services Subtotal:		42	0	0	200	200	100.00%
Intergov Services:							
Other Fees	43001	29,251	35,000	35,000	25,118	35,000	0.00%
Intergov Services Subtotal:		29,251	35,000	35,000	25,118	35,000	0.00%

Winnebago County
Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 006 - County Clerk							
Interfund Revenue:							
Professional Services	63002	0	0	0	0	2,000	100.00%
Interfund Revenue Subtotal:		0	0	0	0	2,000	100.00%
Total Operating Revenue:		78,943	89,500	89,500	60,118	94,700	5.81%
Misc Revenues:							
Material Sales	48105	110	0	0	110	110	100.00%
Misc Revenues Subtotal:		110	0	0	110	110	100.00%
Total Non-Operating Revenue:		110	0	0	110	110	100.00%
Revenue Total:		79,053	89,500	89,500	60,228	94,810	5.93%
Expense							
Wages:							
Regular Pay	51100	195,438	213,788	213,788	205,000	223,455	4.52%
Temporary Employees	51101	0	0	0	2,018	10,000	100.00%
Overtime	51105	2,561	1,220	1,220	5,600	5,000	309.84%
Other Per Diem	51107	300	750	750	600	750	0.00%
Comp Time	51108	734	1,530	1,530	0	1,000	-34.64%
Wages Subtotal:		199,033	217,288	217,288	213,218	240,205	10.55%

Winnebago County
Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 006 - County Clerk							
Fringes Benefits:							
FICA Medicare	51200	14,184	16,566	16,566	15,683	17,859	7.81%
Health Insurance	51201	52,107	69,887	69,887	62,000	61,848	-11.50%
Dental Insurance	51202	3,178	4,154	4,154	3,600	3,609	-13.12%
Workers Compensation	51203	142	231	231	215	201	-12.99%
WI Retirement	51206	13,175	14,941	14,941	13,650	15,530	3.94%
Fringe Benefits Other	51207	1,295	1,478	1,478	1,565	1,533	3.72%
Fringes Benefits Subtotal:		84,080	107,257	107,257	96,713	100,580	-6.23%
Total Labor:		283,113	324,545	324,545	309,931	340,785	5.00%
Travel:							
Registration Tuition	52001	340	250	250	225	250	0.00%
Automobile Allowance	52002	105	700	700	150	600	-14.29%
Meals	52005	20	100	100	0	100	0.00%
Lodging	52006	883	1,000	1,000	700	1,000	0.00%
Other Travel Exp	52007	0	0	0	0	0	0.00%
Travel Subtotal:		1,348	2,050	2,050	1,075	1,950	-4.88%
Total Travel:		1,348	2,050	2,050	1,075	1,950	-4.88%
Capital Outlay:							
Equipment Technology	58003	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		0	0	0	0	0	0.00%
Total Capital:		0	0	0	0	0	0.00%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 006 - County Clerk							
Office:							
Office Supplies	53000	4,396	5,300	5,300	2,800	3,750	-29.25%
Stationery and Forms	53001	68	350	350	920	350	0.00%
Printing Supplies	53002	548	1,000	1,000	400	1,000	0.00%
Print Duplicate	53003	38,327	100,000	100,000	115,000	65,000	-35.00%
Postage and Box Rent	53004	0	0	0	0	0	0.00%
Computer Supplies	53005	5,100	0	0	0	0	0.00%
Computer Software	53006	314	300	300	378	25,000	8,233.33%
Telephone	53008	2,770	4,600	4,600	4,950	3,700	-19.57%
Print Duplicate	73003	3,926	3,400	3,400	2,700	3,500	2.94%
Postage and Box Rent	73004	266	600	600	200	500	-16.67%
Computer Licensing Charge	73006	1,217	1,492	1,492	1,492	0	-100.00%
Office Subtotal:		56,931	117,042	117,042	128,840	102,800	-12.17%
Operating:							
Subscriptions	53501	8,150	200	200	175	180	-10.00%
Membership Dues	53502	125	125	125	125	125	0.00%
Publish Legal Notices	53503	9,040	13,000	13,000	13,000	7,500	-42.31%
Food	53520	0	250	250	250	200	-20.00%
Small Equipment	53522	88	500	500	225	500	0.00%
Other Operating Supplies	53533	91	600	600	0	350	-41.67%
Interpreter Fees	53537	0	200	200	0	200	0.00%
Operating Licenses Fees	53553	13,899	14,316	14,316	13,939	14,000	-2.21%
Small Equipment Technology	53580	0	0	0	0	0	0.00%
Operating Subtotal:		31,393	29,191	29,191	27,714	23,055	-21.02%

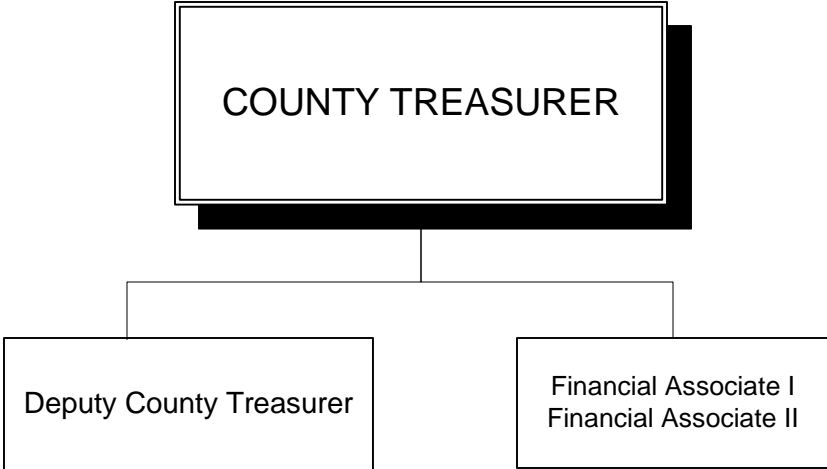
Winnebago County
Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 006 - County Clerk							
Repairs & Maint:							
Equipment Repairs	54029	235	500	500	235	250	-50.00%
Technology Repair and Maintain	74029	462	462	462	462	0	-100.00%
Repairs & Maint Subtotal:		697	962	962	697	250	-74.01%
Contractual Services:							
Data Processing	55013	20,280	41,000	41,000	50,000	25,000	-39.02%
Professional Service	55014	0	0	0	0	0	0.00%
Other Contract Serv	55030	1,373	3,500	3,500	2,500	8,000	128.57%
Administration Fee	55037	47	0	0	0	0	0.00%
Technology Interfund Exp	75100	0	0	0	0	8,610	100.00%
Contractual Services Subtotal:		21,700	44,500	44,500	52,500	41,610	-6.49%
Insurance Expenses:							
Prop Liab Insurance	56000	0	0	0	60	0	0.00%
Prop Liab Insurance	76000	1,842	869	869	869	1,182	36.02%
Insurance Expenses Subtotal:		1,842	869	869	929	1,182	36.02%
Total Other Operating:		112,563	192,564	192,564	210,680	168,897	-12.29%
Expense Total:		397,024	519,159	519,159	521,686	511,632	-1.45%
County Clerk Net/(Levy):		(317,971)	(429,659)	(429,659)	(461,458)	(416,822)	-2.99%

**COUNTY CLERK
BUDGET BY DEPARTMENT**

NAME	DEPT	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2025 EXECUTIVE	2024 ADOPTED	2023 ADOPTED	2025 OVER 2024	2024 OVER 2023
County Clerk	006	340,035	1,700	-	43,997	385,732	49,810	335,922	289,893	254,448	15.88	13.93
Elections	007	750	250	-	114,900	115,900	35,000	80,900	139,766	60,151	(42.12)	132.36
Dog License Fund	008	-	-	-	10,000	10,000	10,000	-	-	-	-	-
Grand Totals		<u>340,785</u>	<u>1,950</u>	<u>-</u>	<u>168,897</u>	<u>511,632</u>	<u>94,810</u>	<u>416,822</u>	<u>429,659</u>	<u>314,599</u>	<u>(2.99)</u>	<u>36.57</u>

COUNTY TREASURER



COUNTY TREASURER

**General Fund – Department: 009
2024 BUDGET NARRATIVE**

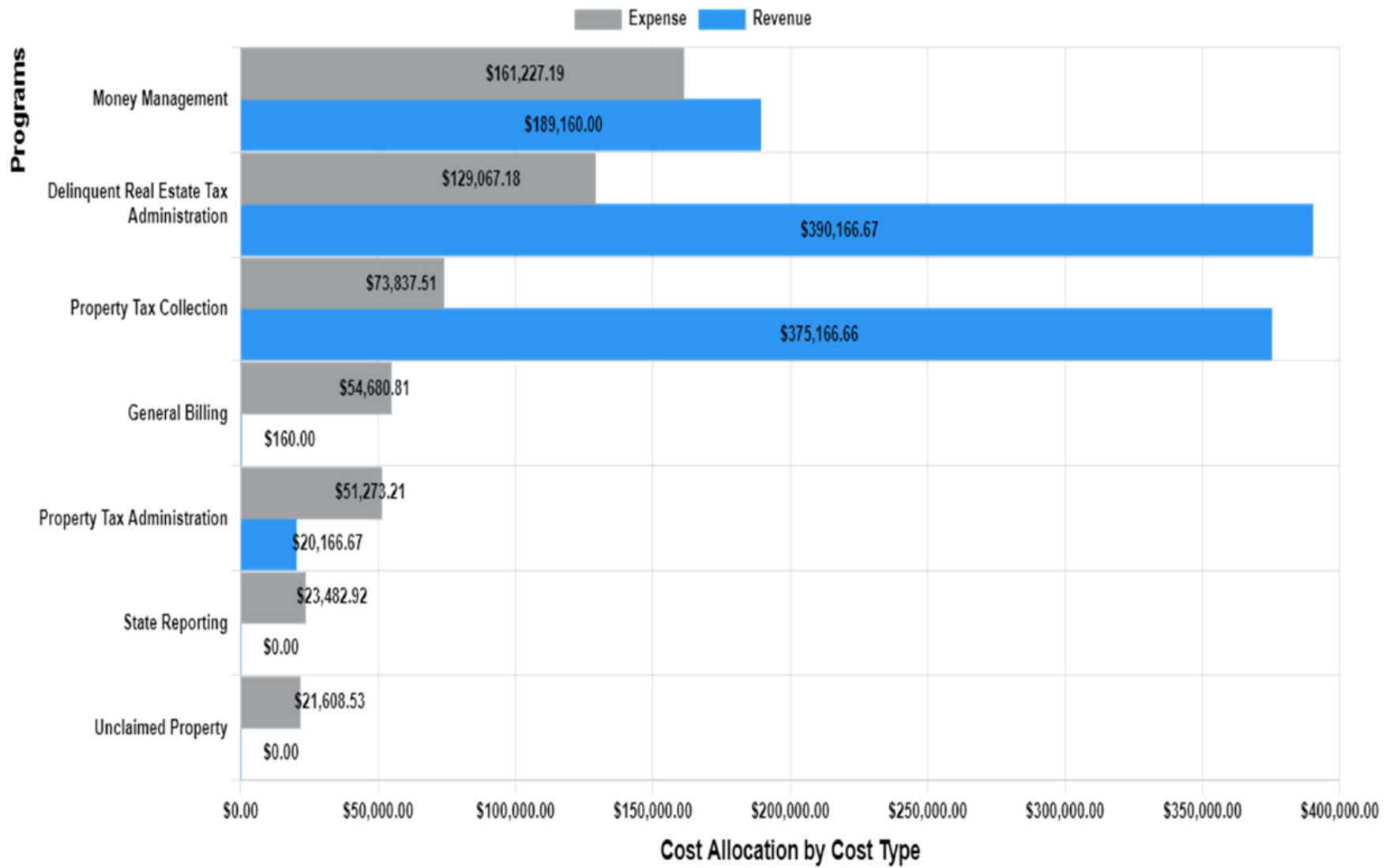
DEPARTMENT HEAD: Amber Hoppa
LOCATION: Winnebago County Treasurer
 David W. Albrecht Administration Building
 112 Otter Avenue, First Floor
 Oshkosh, WI 54901

TELEPHONE: (920) 232-3420

The County Treasurer receives and disburses all County funds, settles with the taxing jurisdictions and the state for all tax collections, collects postponed and delinquent taxes, and forecloses and sells properties when delinquent taxes are not paid. In 2024 the department will be purchasing label makers and headsets for staff to be able to better balance high call volumes with our task loads. The label makers will help to increase efficiency and save on cost on procedures within our current foreclosure process.

Treasurer Program Inventory

Program	Description
Delinquent Real Estate Tax Administration	Maintain database for delinquent real estate taxes and issue bills for delinquent years. When applicable, forecloses on properties due non payment and then sells properties.
General Billing	Collection of all general billed invoices by outlining departments.
Property Tax Collection	Collects postponed 2nd installments for current year and all delinquent real estate property taxes. Counsels taxpayers on assistance available for property taxes and if applicable, create and maintain payment plans with payers. Assists public in other tax related requests in person, over the phone and via email.
Unclaimed Property	Preparation of the publication of unclaimed funds in odd years and processing of requests.
Money Management	Acts as the HUB for County Funds. Processes deposits from depts and other interdepartmental requests. Sends files for payables and payroll and processes paper checks. Reconciles daily banking activity and prepares daily deposit for bank (cash and checks). Maintains Bankruptcy Files for the County and files claims for property taxes as applicable.
Property Tax Administration	Handles settlement and distributes to the taxing authority as outlined by state statutes. Issues and collects for Use Value Ag Charges, PILT, MFL. Processes rescinded taxes and chargeback requests from Municipalities. Submits mandated reports relating to property taxes to DOR.
State Reporting	Responsible for reconciliation and issuing payments to the state quarterly for Register of Deeds and Probate. Also does monthly eRETR payments for Register of Deeds. All handled by statute.



Financial Summary County Treasurer

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	504,515	1,072,810	1,022,820	974,820
Labor	157,125	333,522	333,522	372,807
Travel	1,106	1,750	2,100	1,875
Capital	-	-	-	-
Other Expenditures	53,500	109,008	110,785	120,495
Total Expenditures	211,731	444,280	446,407	495,177
Levy prior to fund balance adjustment			(576,413)	(479,643)
Unassigned general fund balance applied			-	(10,000)
Net Levy after fund balance adjustment			(576,413)	(489,643)

**Winnebago County
Budget Detail - 2025**

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 009 - County Treasurer							
Revenue							
Taxes:							
Interest on Taxes	41002	699,543	775,000	775,000	775,000	750,000	-3.23%
Taxes Subtotal:		699,543	775,000	775,000	775,000	750,000	-3.23%
Public Services:							
Other Fees	45002	31,749	20,000	20,000	20,000	20,000	0.00%
Forms Copies Etc	45003	17	20	20	10	20	0.00%
Search Notice Fees	45008	17,500	15,000	15,000	15,000	15,000	0.00%
Public Services Subtotal:		49,265	35,020	35,020	35,010	35,020	0.00%
Interfund Revenue:							
Professional Services	63002	8,000	12,000	12,000	12,000	9,000	-25.00%
Interfund Revenue Subtotal:		8,000	12,000	12,000	12,000	9,000	-25.00%
Total Operating Revenue:		756,808	822,020	822,020	822,010	794,020	-3.41%
Misc Revenues:							
Interest on Banking	48006	355,000	200,000	200,000	250,000	180,000	-10.00%
Sale Of Tax Deeds Gain Loss	48103	256,006	0	0	0	0	0.00%
Other Miscellaneous Revenues	48109	1,040	800	800	800	800	0.00%
Misc Revenues Subtotal:		612,046	200,800	200,800	250,800	180,800	-9.96%
Total Non-Operating Revenue:		612,046	200,800	200,800	250,800	180,800	-9.96%
Revenue Total:		1,368,854	1,022,820	1,022,820	1,072,810	974,820	-4.69%

**Winnebago County
Budget Detail - 2025**

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 009 - County Treasurer							
Expense							
Wages:							
Regular Pay	51100	222,902	221,830	221,830	221,830	237,428	7.03%
Comp Time	51108	23	0	0	0	0	0.00%
Wages Subtotal:		222,925	221,830	221,830	221,830	237,428	7.03%
Fringes Benefits:							
FICA Medicare	51200	16,252	16,971	16,971	16,971	18,163	7.02%
Health Insurance	51201	70,645	74,145	74,145	74,145	94,586	27.57%
Dental Insurance	51202	3,690	3,764	3,764	3,764	4,568	21.36%
Workers Compensation	51203	156	236	236	236	204	-13.56%
WI Retirement	51206	14,574	15,307	15,307	15,307	16,502	7.81%
Fringe Benefits Other	51207	1,414	1,269	1,269	1,269	1,356	6.86%
Fringes Benefits Subtotal:		106,731	111,692	111,692	111,692	135,379	21.21%
Total Labor:		329,656	333,522	333,522	333,522	372,807	11.78%
Travel:							
Registration Tuition	52001	405	550	550	400	425	-22.73%
Automobile Allowance	52002	378	450	450	450	450	0.00%
Lodging	52006	998	1,100	1,100	900	1,000	-9.09%
Travel Subtotal:		1,781	2,100	2,100	1,750	1,875	-10.71%
Total Travel:		1,781	2,100	2,100	1,750	1,875	-10.71%

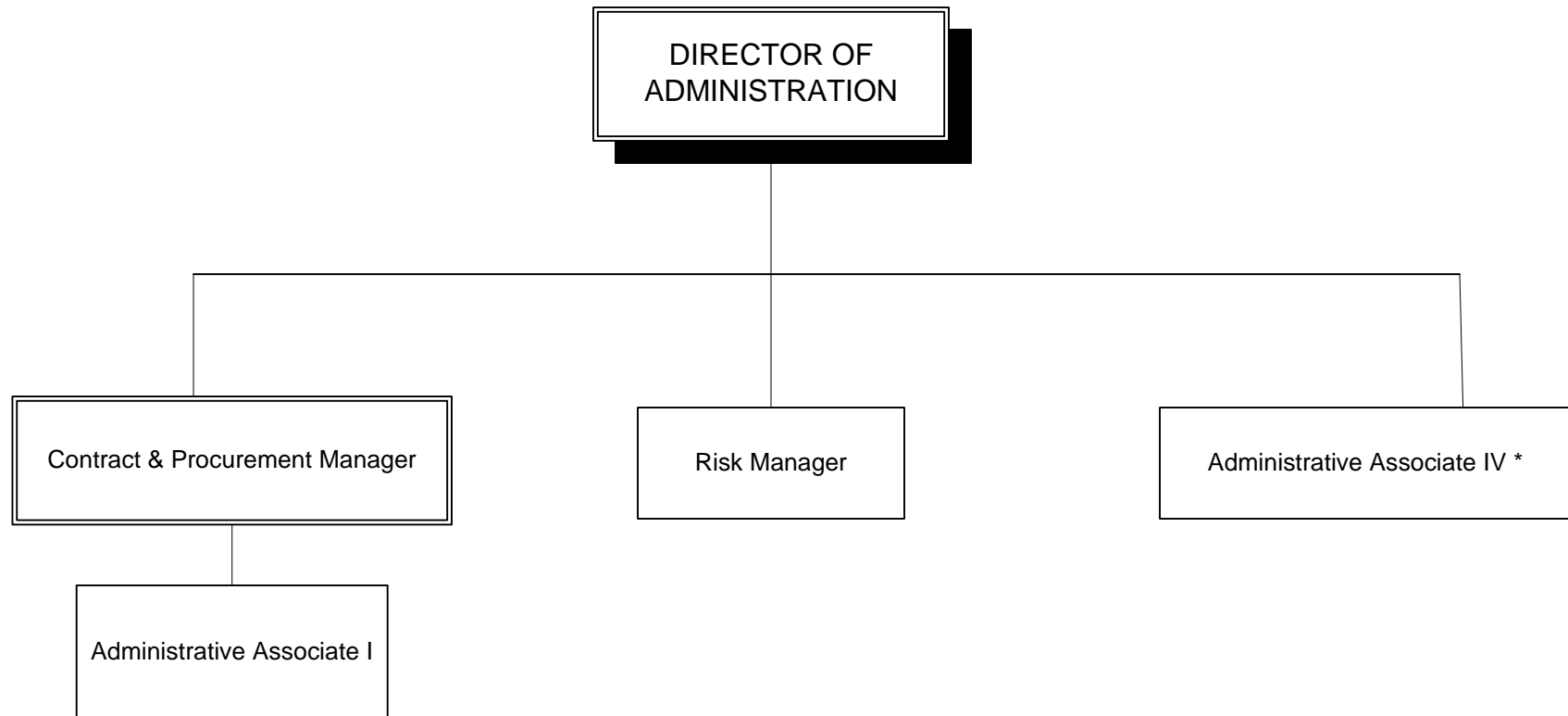
Winnebago County
Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 009 - County Treasurer							
Office:							
Office Supplies	53000	474	500	500	600	500	0.00%
Stationery and Forms	53001	2,180	3,000	3,000	3,000	3,000	0.00%
Printing Supplies	53002	638	800	800	800	800	0.00%
Postage and Box Rent	53004	3,977	4,500	4,500	4,000	4,000	-11.11%
Computer Supplies	53005	0	0	0	0	0	0.00%
Computer Software	53006	0	0	0	1,724	0	0.00%
Telephone	53008	534	1,200	1,200	1,200	600	-50.00%
Print Duplicate	73003	1,799	2,000	2,000	0	2,000	0.00%
Postage and Box Rent	73004	11,099	11,000	11,000	11,000	11,000	0.00%
Computer Licensing Charge	73006	1,217	1,492	1,492	1,492	0	-100.00%
Office Subtotal:		21,917	24,492	24,492	23,816	21,900	-10.58%
Operating:							
Membership Dues	53502	200	100	100	100	100	0.00%
Publish Legal Notices	53503	8,408	12,000	12,000	12,000	12,500	4.17%
Food	53520	49	0	0	0	0	0.00%
Small Equipment	53522	1,220	400	400	0	10,000	2,400.00%
Legal Fees	53530	0	200	200	77	200	0.00%
Tax Deed Expense	53531	2,897	15,000	15,000	15,000	10,000	-33.33%
Operating Licenses Fees	53553	0	60	60	60	20	-66.67%
Other Miscellaneous	53568	68	75	75	75	75	0.00%
Small Equipment Technology	53580	0	0	0	287	0	0.00%
Operating Subtotal:		12,842	27,835	27,835	27,599	32,895	18.18%

**Winnebago County
Budget Detail - 2025**

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 009 - County Treasurer							
Repairs & Maint:							
Technology Repair and Maintain	74029	396	396	396	396	0	-100.00%
Repairs & Maint Subtotal:		396	396	396	396	0	-100.00%
Contractual Services:							
Accounting Auditing	55012	49,040	50,000	50,000	50,000	50,000	0.00%
Professional Service	55014	0	1,200	1,200	1,200	1,800	50.00%
Abstractor Services	55018	5,190	5,500	5,500	4,610	5,000	-9.09%
Other Contract Services	75030	30	0	0	25	0	0.00%
Technology Interfund Exp	75100	0	0	0	0	7,445	100.00%
Contractual Services Subtotal:		54,260	56,700	56,700	55,835	64,245	13.31%
Insurance Expenses:							
Prop Liab Insurance	56000	0	90	90	90	30	-66.67%
Prop Liab Insurance	76000	1,015	1,272	1,272	1,272	1,425	12.03%
Insurance Expenses Subtotal:		1,015	1,362	1,362	1,362	1,455	6.83%
Total Other Operating:		90,430	110,785	110,785	109,008	120,495	8.76%
Expense Total:		421,867	446,407	446,407	444,280	495,177	10.93%
Treasurer Net/(Levy):		946,987	576,413	576,413	628,530	479,643	-16.79%
Unassigned General Fund applied						10,000	100.00%
Net Land & Water Conservation:		946,987	576,413	576,413	628,530	489,643	-15.05%

ADMINISTRATION



ADMINISTRATION

General Fund – Department: 011 2025 BUDGET NARRATIVE

DEPARTMENT HEAD: Jamie Rouch
LOCATION: Winnebago County Department of Administration
David W. Albrecht Administration Building
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3443

Pursuant to Wisconsin State Statute 59.52(1)(b), the Department of Administration was created in 2022. The department provides internal service functions including purchasing, risk management, general services, workers compensation insurance, and property & liability insurance. The director oversees and assists in the coordination and project management of human resources, information technology, and finance.

GENERAL SERVICES FUND – INTERNAL SERVICE FUND 620:

There is no direct tax levy for this function. The fund charges county departments for printing and mail services, which are reflected in the expense budgets of other departments.

WORKER'S COMPENSATION INSURANCE FUND – INTERNAL SERVICE FUND 630:

There is no direct tax levy for this function. The county is self-insured for workers' compensation claims. The fund charges county departments premiums, which in turn are reflected in the labor expense for each department. The county uses a third-party administrator to manage workers' compensation claims, which are paid from this fund. The county purchases stop-loss insurance to cover very large claims. In addition to claims, the fund pays for administrative costs, some employee safety expenses, and stop-loss premiums.

The budgeted expense for the workers' compensation fund is based on a projection of expected claims, which is based on a four-year weighted average of actual claims trended forward, and an estimate of administrative costs. The total projected needs are then converted to premiums for various categories of employees based on state-published premium rates, to which an experience factor is applied to reach the desired total.

PROPERTY & LIABILITY INSURANCE FUND – INTERNAL SERVICE FUND 640:

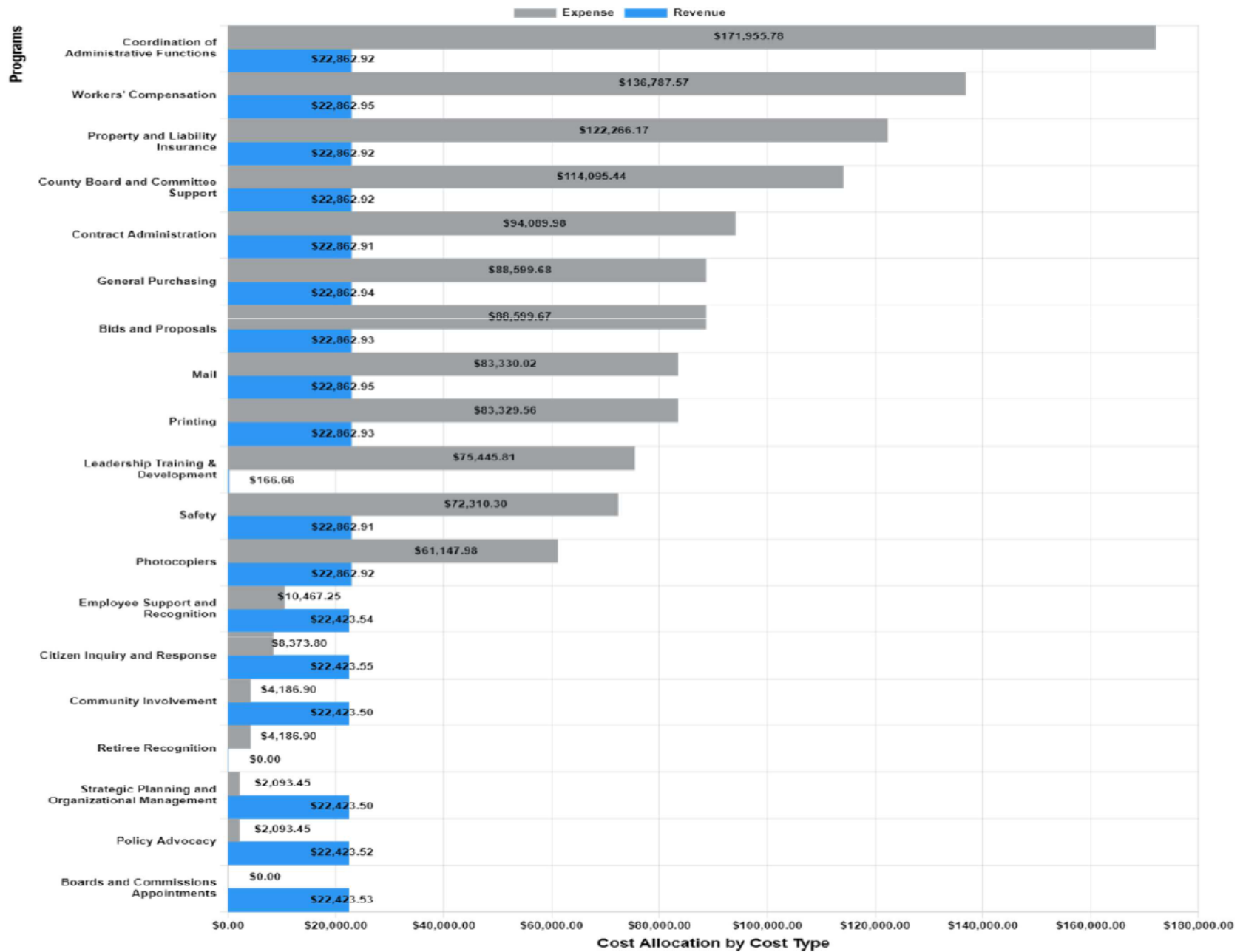
There is no direct tax levy for this function. The expected premiums for various coverages, as well as amounts needed to cover self-insured retentions in certain areas, are allocated among the departments, appearing as expenses in other department budgets and revenue to this fund.

Winnebago County along with the majority of other Wisconsin counties participates in Wisconsin County Mutual Insurance Corporation (WCMIC), a risk-sharing pool, for its liability insurance. Premiums are paid to WCMIC annually, there is a \$100,000 deductible per incident with a policy limit of \$10,000,000 per occurrence. This insurance covers general liability, personal injury liability, automobile liability, law enforcement liability and public official errors and omission liability.

Insurance is purchased from various outside insurance agencies to cover things such as buildings, contents, mobile equipment, certain motor vehicles, builders risk, comprehensive liability, errors and omissions and other coverages.

Administration Program Inventory

Program	Description
Bids and Proposals	Prepare and issue bid requests and requests for proposals, collect responses.
Contract Administration	Manage contract approvals and maintain records relating to contracts.
Coordination of Administrative Functions	Coordinate administrative functions among Finance, Human Resources, Information Technology, and other county departments and functions.
County Board and Committee Support	Prepare for and attend County Board and committee meetings; draft legislation and supporting materials; provide information and answer questions
General Purchasing	Assist department with purchasing, state contracts, and relationships with vendors.
Leadership Training & Development	Participation in NACo initiatives such as High Performing Leadership Academy, Mental Health First Aid, and Real Colors.
Mail	Provide mail services to courthouse and other county departments.
Photocopiers	Provide and manage photocopiers for county departments
Printing	Provide printing services to departments and external municipalities
Property and Liability Insurance	Arrange for property and liability insurances coverages and manage claims.
Safety	Work with departments to improve employee safety
Workers' Compensation	Manage workers' compensation program for all county employees



Financial Summary Administration

<u>Items</u>	<u>2024 6-Month Actual</u>	<u>2024 12-Month Projected</u>	<u>2024 Adopted Budget</u>	<u>2025 Executive Budget</u>
Total Revenues	7,125	7,250	7,250	3,000
Labor	150,506	317,048	338,091	359,063
Travel	32,861	53,725	79,780	88,148
Capital	-	-	-	-
Other Expenditures	209,175	276,800	218,225	260,526
Total Expenditures	392,542	647,573	636,096	707,737
Levy			628,846	704,737

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 011 - Department of Administration							
Revenue							
Interfund Revenue:							
Professional Services	63002	8,000	7,250	7,250	7,250	3,000	-58.62%
Interfund Revenue Subtotal:		8,000	7,250	7,250	7,250	3,000	-58.62%
Total Operating Revenue:		8,000	7,250	7,250	7,250	3,000	-58.62%
Revenue Total:		8,000	7,250	7,250	7,250	3,000	-58.62%
Expense							
Wages:							
Regular Pay	51100	242,427	249,041	249,041	229,000	259,008	4.00%
Wages Subtotal:		242,427	249,041	249,041	229,000	259,008	4.00%
Fringes Benefits:							
FICA Medicare	51200	18,330	19,051	19,051	17,435	19,813	4.00%
Health Insurance	51201	31,701	47,534	47,534	49,987	56,803	19.50%
Dental Insurance	51202	1,920	2,840	2,840	2,512	2,855	0.53%
Workers Compensation	51203	169	264	264	196	223	-15.53%
WI Retirement	51206	15,700	17,184	17,184	15,841	18,001	4.75%
Fringe Benefits Other	51207	2,050	2,177	2,177	2,077	2,360	8.41%
Fringes Benefits Subtotal:		69,871	89,050	89,050	88,048	100,055	12.36%
Total Labor:		312,299	338,091	338,091	317,048	359,063	6.20%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 011 - Department of Administration							
Travel:							
Leadership Training	52000	0	75,000	75,000	0	75,000	0.00%
Registration Tuition	52001	590	3,025	3,025	50,000	4,698	55.31%
Automobile Allowance	52002	110	375	375	600	500	33.33%
Commercial Travel	52004	562	0	0	1,000	3,000	100.00%
Meals	52005	155	0	0	225	1,350	100.00%
Lodging	52006	1,754	1,380	1,380	1,500	3,600	160.87%
Other Travel Exp	52007	50	0	0	400	0	0.00%
Travel Subtotal:		3,221	79,780	79,780	53,725	88,148	10.49%
Total Travel:							
		3,221	79,780	79,780	53,725	88,148	10.49%
Office:							
Office Supplies	53000	162	500	500	300	600	20.00%
Stationery and Forms	53001	23	100	100	0	0	-100.00%
Printing Supplies	53002	88	0	0	0	0	0.00%
Postage and Box Rent	53004	26	0	0	0	0	0.00%
Computer Supplies	53005	0	0	0	0	0	0.00%
Computer Software	53006	631	1,000	39,500	45,000	19,000	1,800.00%
Telephone	53008	2,175	300	300	400	0	-100.00%
Print Duplicate	73003	45	0	0	0	0	0.00%
Postage and Box Rent	73004	108	150	150	50	0	-100.00%
Computer Licensing Charge	73006	389	1,865	1,865	1,865	0	-100.00%
Office Subtotal:		3,648	3,915	42,415	47,615	19,600	400.64%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 011 - Department of Administration							
Operating:							
Membership Dues	53502	113	125	125	4,000	5,255	4,104.00%
Publish Legal Notices	53503	1,421	1,700	1,700	1,700	1,800	5.88%
Education Training	53513	0	0	0	1,000	1,000	100.00%
Spec Service Awards	53566	0	0	0	3,000	3,000	100.00%
Small Equipment Technology	53580	0	0	0	0	0	0.00%
Operating Subtotal:		1,534	1,825	1,825	9,700	11,055	505.75%
Repairs & Maint:							
Technology Repair and Maintain	74029	132	198	198	198	0	-100.00%
Repairs & Maint Subtotal:		132	198	198	198	0	-100.00%
Contractual Services:							
Data Processing	55013	0	194,000	194,000	194,000	198,000	2.06%
Professional Service	55014	400	18,000	18,000	25,000	24,000	33.33%
Technology Interfund Exp	75100	0	0	0	0	6,913	100.00%
Contractual Services Subtotal:		400	212,000	212,000	219,000	228,913	7.98%
Insurance Expenses:							
Prop Liab Insurance	76000	345	287	287	287	958	233.80%
Insurance Expenses Subtotal:		345	287	287	287	958	233.80%
Total Other Operating:		6,059	218,225	256,725	276,800	260,526	19.38%
Expense Total:		321,579	636,096	674,596	647,573	707,737	11.26%
Department of Administration Net/(Levy):		(313,579)	(628,846)	(667,346)	(640,323)	(704,737)	12.07%

Financial Summary General Services

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	96,711	386,250	319,750	426,200
Labor	24,596	51,249	67,032	53,849
Travel	-	-	-	-
Capital	-	-	-	-
Other Expenditures	138,659	317,612	333,148	410,496
Total Expenditures	163,255	368,861	400,180	464,345
(Surplus) / Deficit before adjustments			80,430	38,145
Increase / (Decrease) fund balance			(80,430)	(38,145)
Net (Surplus) / Deficit after adjustments			-	-

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 620 - General Services							
Revenue							
Public Services:							
Offset Revenue	45013	1,078	1,500	1,500	1,000	1,000	-33.33%
Public Services Subtotal:		1,078	1,500	1,500	1,000	1,000	-33.33%
Intergov Services:							
Mail Service Revenue	43003	2,007	0	0	2,000	2,000	100.00%
Imaging Revenue	43004	0	2,000	2,000	0	0	-100.00%
Intergov Services Subtotal:		2,007	2,000	2,000	2,000	2,000	0.00%
Interfund Revenue:							
Forms Copies Etc	65003	195,875	145,000	145,000	195,000	238,000	64.14%
Photocopy Revenue	65014	19,645	20,000	20,000	10,000	8,000	-60.00%
Mail Service Revenue	65015	162,432	145,000	145,000	170,000	168,000	15.86%
DP Services	65085	600	250	250	250	200	-20.00%
Interfund Revenue Subtotal:		378,552	310,250	310,250	375,250	414,200	33.51%
Total Operating Revenue:		381,637	313,750	313,750	378,250	417,200	32.97%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 620 - General Services							
Interest:							
Interest Investments	48000	6,525	6,000	6,000	8,000	9,000	50.00%
Investment Mark to Market	48002	4,782	0	0	0	0	0.00%
Interest Subtotal:		11,307	6,000	6,000	8,000	9,000	50.00%
Total Non-Operating Revenue:							
		11,307	6,000	6,000	8,000	9,000	50.00%
Revenue Total:							
		392,944	319,750	319,750	386,250	426,200	33.29%
Expense							
Wages:							
Regular Pay	51100	39,304	36,670	36,670	35,500	37,419	2.04%
Wages Subtotal:		39,304	36,670	36,670	35,500	37,419	2.04%
Fringes Benefits:							
FICA Medicare	51200	2,932	2,805	2,805	2,575	2,863	2.07%
Health Insurance	51201	5,711	23,647	23,647	9,400	9,582	-59.48%
Dental Insurance	51202	545	1,136	1,136	1,144	1,142	0.53%
Workers Compensation	51203	25	39	39	40	32	-17.95%
Compensated Absences Expense	51205	(19,937)	0	0	0	0	0.00%
WI Retirement	51206	2,271	2,530	2,530	2,415	2,601	2.81%
Fringe Benefits Other	51207	86	205	205	175	210	2.44%
GASB OPEB Adjustment	51214	7,018	0	0	0	0	0.00%
Fringes Benefits Subtotal:		(1,351)	30,362	30,362	15,749	16,430	-45.89%
Total Labor:							
		37,953	67,032	67,032	51,249	53,849	-19.67%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 620 - General Services							
Office:							
Office Supplies	53000	(6,922)	250	250	100	250	0.00%
Printing Supplies	53002	1,055	6,000	6,000	6,000	6,000	0.00%
Postage and Box Rent	53004	138,769	130,000	130,000	130,000	140,000	7.69%
Telephone	53008	46	100	100	0	0	-100.00%
Computer Licensing Charge	73006	194	373	373	0	0	-100.00%
Office Subtotal:		133,143	136,723	136,723	136,100	146,250	6.97%
Operating:							
Equipment Rental	53551	126,952	125,000	125,000	125,000	95,000	-24.00%
Operating Subtotal:		126,952	125,000	125,000	125,000	95,000	-24.00%
Repairs & Maint:							
Maintenance Equipment	54022	270	280	280	400	250	-10.71%
Technology Repair and Maintain	74029	33	33	33	0	0	-100.00%
Repairs & Maint Subtotal:		303	313	313	400	250	-20.13%
Contractual Services:							
Other Contract Serv	55030	41,020	70,000	70,000	55,000	168,000	140.00%
Contractual Services Subtotal:		41,020	70,000	70,000	55,000	168,000	140.00%
Insurance Expenses:							
Prop Liab Insurance	76000	1,289	1,112	1,112	1,112	996	-10.43%
Insurance Expenses Subtotal:		1,289	1,112	1,112	1,112	996	-10.43%
Total Other Operating:		302,707	333,148	333,148	317,612	410,496	23.22%
Expense Total:		340,660	400,180	400,180	368,861	464,345	16.03%
General Services Surplus / (Deficit):		52,284	(80,430)	(80,430)	17,389	(38,145)	-52.57%

Financial Summary Workers Compensation Insurance

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	474,177	937,382	1,051,482	863,000
Labor	38,202	82,265	76,566	85,686
Travel	153	575	800	700
Capital	-	-	-	-
Other Expenditures	459,275	966,499	979,441	1,090,459
Total Expenditures	497,630	1,049,339	1,056,807	1,176,845
(Surplus) / Deficit before adjustments			5,325	313,845
Increase / (Decrease) fund balance			(5,325)	(313,845)
Net (Surplus) / Deficit after adjustments			-	-

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 630 - Workers Comp Insurance (WCI)							
Revenue							
Interfund Revenue:							
Insurance Charges	63001	361,819	944,482	944,482	868,000	744,000	-21.23%
Professional Services	63002	0	7,000	7,000	0	6,000	-100.00%
Interfund Revenue Subtotal:		361,819	951,482	951,482	868,000	750,000	-21.81%
Total Operating Revenue:		361,819	951,482	951,482	868,000	750,000	-21.81%
Interest:							
Interest Investments	48000	77,356	100,000	100,000	69,382	113,000	13.00%
Investment Mark to Market	48002	57,124	0	0	0	0	0.00%
Interest Subtotal:		134,480	100,000	100,000	69,382	113,000	13.00%
Transfers In:							
Other Transfers In	49501	3,841	0	0	0	0	0.00%
Transfers In Subtotal:		3,841	0	0	0	0	0.00%
Total Non-Operating Revenue:		138,321	100,000	100,000	69,382	113,000	13.00%
Revenue Total:		500,140	1,051,482	1,051,482	937,382	863,000	-18.50%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 630 - Workers Comp Insurance (WCI)							
Expense							
Wages:							
Regular Pay	51100	51,787	54,916	54,916	60,128	58,358	6.27%
Wages Subtotal:		51,787	54,916	54,916	60,128	58,358	6.27%
Fringes Benefits:							
FICA Medicare	51200	3,828	4,201	4,201	4,484	4,464	6.26%
Health Insurance	51201	12,143	12,498	12,498	12,823	17,632	41.08%
Dental Insurance	51202	764	795	795	625	799	0.50%
Workers Compensation	51203	38	59	59	50	50	-15.25%
WI Retirement	51206	3,521	3,789	3,789	3,873	4,056	7.05%
Fringe Benefits Other	51207	264	308	308	282	327	6.17%
Fringes Benefits Subtotal:		20,559	21,650	21,650	22,137	27,328	26.23%
Total Labor:		72,345	76,566	76,566	82,265	85,686	11.91%
Travel:							
Registration Tuition	52001	0	200	200	75	100	-50.00%
Automobile Allowance	52002	494	600	600	500	600	0.00%
Other Travel Exp	52007	3	0	0	0	0	0.00%
Travel Subtotal:		497	800	800	575	700	-12.50%
Total Travel:		497	800	800	575	700	-12.50%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 630 - Workers Comp Insurance (WCI)							
Office:							
Print Duplicate	53003	0	100	100	0	0	-100.00%
Postage and Box Rent	53004	14	0	0	0	0	0.00%
Office Subtotal:		14	100	100	0	0	-100.00%
Operating:							
Subscriptions	53501	898	600	600	499	300	-50.00%
Membership Dues	53502	150	100	100	0	0	-100.00%
Small Equipment	53522	75	2,100	2,100	1,000	1,000	-52.38%
Medical Supplies	53524	0	800	800	0	500	-37.50%
Operating Subtotal:		1,123	3,600	3,600	1,499	1,800	-50.00%
Contractual Services:							
Medical and Dental	55000	2,833	5,000	5,000	0	5,000	0.00%
Legal Services	55001	20,254	35,000	35,000	32,000	35,000	0.00%
Professional Service	55014	4	12,829	12,829	12,000	10,000	-22.05%
Management Services	55020	34,500	40,000	40,000	38,000	40,000	0.00%
Administration Fee	55037	71,329	60,000	60,000	81,000	75,000	25.00%
Contractual Services Subtotal:		128,920	152,829	152,829	163,000	165,000	7.96%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 630 - Workers Comp Insurance (WCI)							
Insurance Expenses:							
Stop Loss Insurance Premium	56001	166,888	161,000	161,000	219,000	180,000	11.80%
Claim Payments	56002	1,007,745	661,912	661,912	583,000	743,659	12.35%
Insurance Recoveries	56003	0	0	0	0	0	0.00%
Insurance Expenses Subtotal:		1,174,633	822,912	822,912	802,000	923,659	12.24%
Total Other Operating:							
		1,304,689	979,441	979,441	966,499	1,090,459	11.33%
Expense Total:							
		1,377,531	1,056,807	1,056,807	1,049,339	1,176,845	11.36%
WCI Surplus / (Deficit):							
		(877,392)	(5,325)	(5,325)	(111,957)	(313,845)	5,906.48%

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

Financial Summary Property & Liability Insurance

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	597,762	1,201,319	1,201,319	1,196,604
Labor	16,373	33,873	32,815	36,723
Travel	-	-	-	-
Capital	-	-	-	-
Other Expenditures	1,131,143	1,268,730	1,149,716	1,404,604
Total Expenditures	1,147,516	1,302,603	1,182,531	1,441,327
(Surplus) / Deficit before adjustments			(18,788)	244,723
Increase / (Decrease) fund balance			18,788	(244,723)
Net (Surplus) / Deficit after adjustments			-	-

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 640 - Prop & Liability Insurance (P&L Ins)							
Revenue							
Interfund Revenue:							
Insurance Charges	63001	1,202,200	1,186,319	1,186,319	1,186,319	1,164,604	-1.83%
Interfund Revenue Subtotal:		1,202,200	1,186,319	1,186,319	1,186,319	1,164,604	-1.83%
Total Operating Revenue:		1,202,200	1,186,319	1,186,319	1,186,319	1,164,604	-1.83%
Interest:							
Interest Investments	48000	17,405	15,000	15,000	15,000	32,000	113.33%
Investment Mark to Market	48002	12,236	0	0	0	0	0.00%
Interest Subtotal:		29,641	15,000	15,000	15,000	32,000	113.33%
Misc Revenues:							
Other Miscellaneous Revenue	48109	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		0	0	0	0	0	0.00%
Transfers In:							
Other Transfers In	49501	1,647	0	0	0	0	0.00%
Transfers In Subtotal:		1,647	0	0	0	0	0.00%
Total Non-Operating Revenue:		31,288	15,000	15,000	15,000	32,000	113.33%
Revenue Total:		1,233,488	1,201,319	1,201,319	1,201,319	1,196,604	-0.39%

Winnebago County

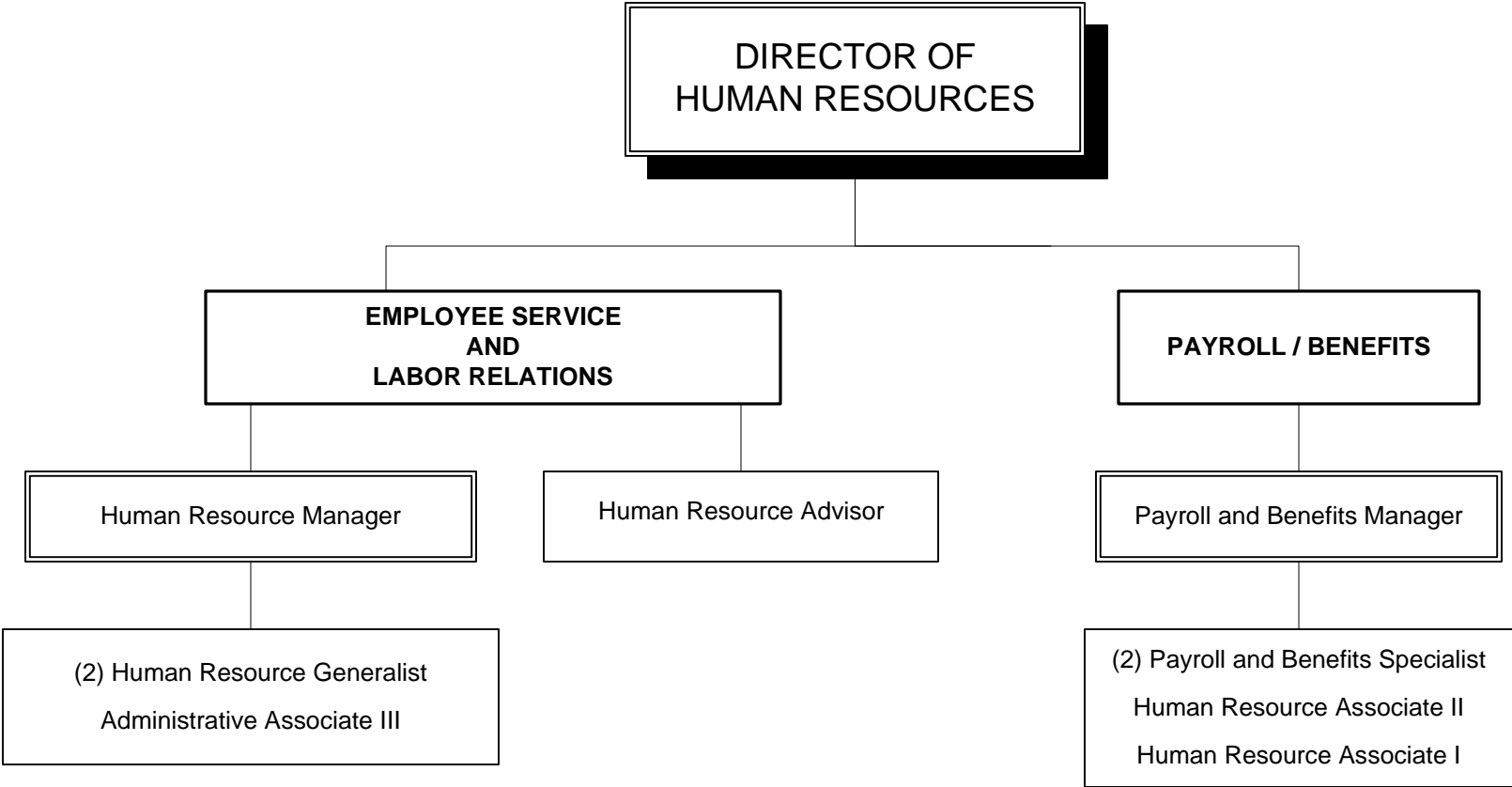
Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 640 - Prop & Liability Insurance (P&L Ins)							
Expense							
Wages:							
Regular Pay	51100	22,194	23,536	23,536	24,123	25,011	6.27%
Wages Subtotal:		22,194	23,536	23,536	24,123	25,011	6.27%
Fringes Benefits:							
FICA Medicare	51200	1,641	1,801	1,801	1,907	1,913	6.22%
Health Insurance	51201	5,204	5,356	5,356	5,567	7,557	41.09%
Dental Insurance	51202	328	341	341	343	342	0.29%
Workers Compensation	51203	16	25	25	30	22	-12.00%
WI Retirement	51206	1,509	1,624	1,624	1,756	1,738	7.02%
Fringe Benefits Other	51207	113	132	132	147	140	6.06%
Fringes Benefits Subtotal:		8,811	9,279	9,279	9,750	11,712	26.22%
Total Labor:		31,006	32,815	32,815	33,873	36,723	11.91%
Operating:							
Membership Dues	53502	125	125	125	0	0	-100.00%
Legal Fees	53530	0	0	0	0	0	0.00%
Operating Subtotal:		125	125	125	0	0	-100.00%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 640 - Prop & Liability Insurance (P&L Ins)							
Insurance Expenses:							
Prop Liab Insurance	56000	1,026,731	974,591	974,591	1,081,730	1,229,604	26.17%
Claim Payments	56002	46,821	205,000	205,000	187,000	175,000	-14.63%
Insurance Recoveries	56003	(24,675)	(30,000)	(30,000)	0	0	-100.00%
Prop Liab Insurance	76000	3,605	0	0	0	0	0.00%
Insurance Expenses Subtotal:		1,052,482	1,149,591	1,149,591	1,268,730	1,404,604	22.18%
Total Other Operating:							
		1,052,607	1,149,716	1,149,716	1,268,730	1,404,604	22.17%
Expense Total:							
		1,083,612	1,182,531	1,182,531	1,302,603	1,441,327	21.88%
P & L Ins Surplus / (Deficit):							
		149,876	18,788	18,788	(101,284)	(244,723)	-1,402.55%

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

HUMAN RESOURCES



HUMAN RESOURCES

General Fund – Department: 012
2025 BUDGET NARRATIVE

DEPARTMENT HEAD:

Mark Habeck

TELEPHONE: (920) 232-3460

LOCATION:

**Winnebago County Human Resources
David W. Albrecht Administration Building
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901**

The Human Resources department is responsible for benefits administration, recruitment and staffing, payroll management, compliance and legal, consulting services, employee relations, compensation management, performance management, employee training and development, and labor relations. The Human Resources department also is responsible for the Self-Funded Health and Dental Insurance plans.

SELF-FUNDED HEALTH INSURANCE – INTERNAL SERVICE FUND 650:

There is no direct tax levy for this function. The fund charges county departments premiums, which in turn are reflected in the labor expense for each department. Employees also pay a share of the premiums, which are shown as revenue to this fund. The county uses a third-party administrator to manage health claims, which are paid from this fund. The county purchases stop-loss insurance to cover very large claims. In addition to claims, the fund pays for administrative costs, direct costs to operate the Three Waves Clinic and Health Center (shared with the Oshkosh Area School District and the City of Oshkosh) and stop-loss premiums.

The county uses the services of a health benefits consultant, who annually obtains competitive proposals for stop-loss coverage and provides a market survey of options which we use to make the most cost-effective decisions for the program.

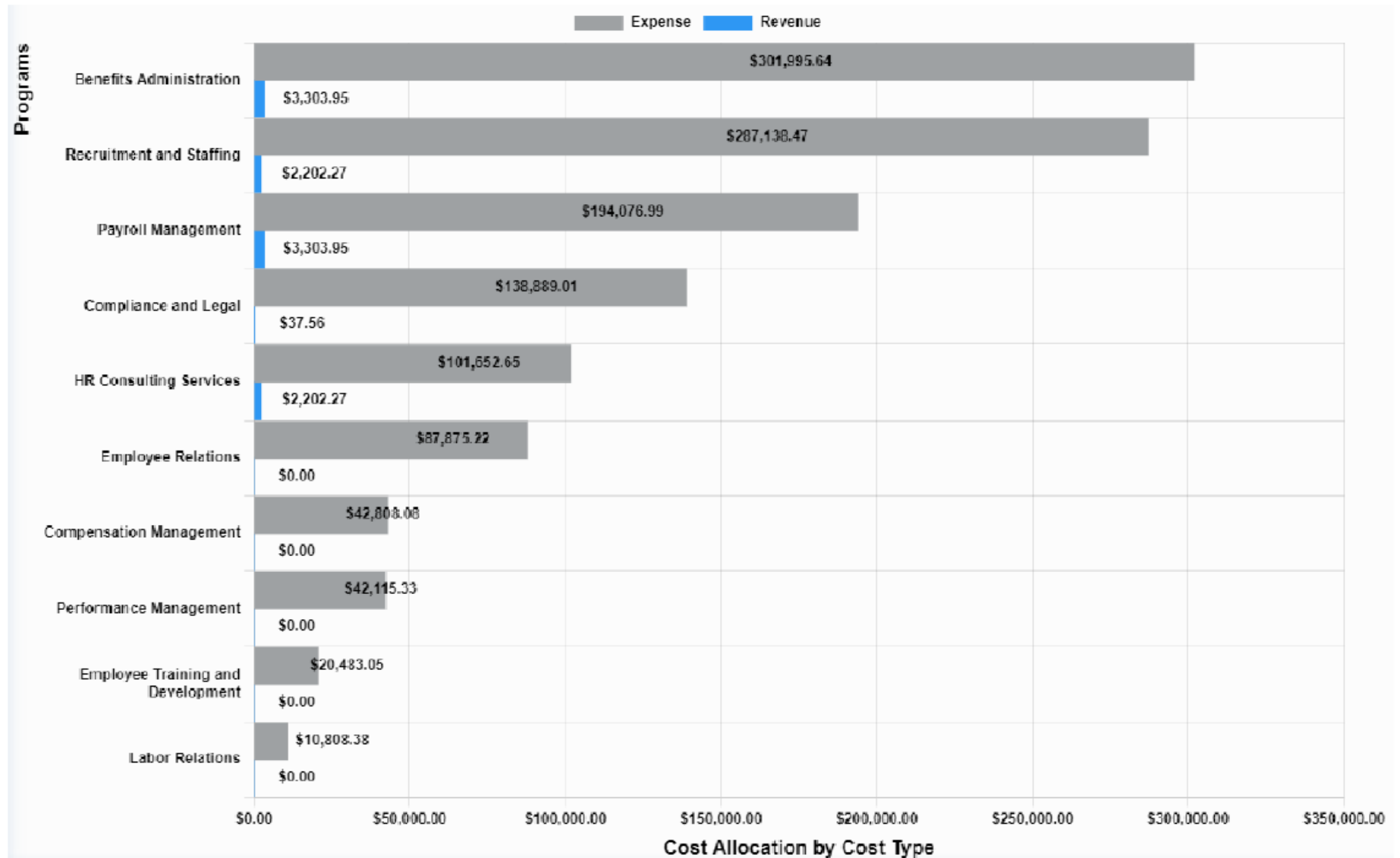
SELF-FUNDED DENTAL INSURANCE – INTERNAL SERVICE FUND 660:

There is no direct tax levy for this function. The fund charges county departments premiums, which in turn are reflected in the labor expense for each department. Employees also pay a share of the premiums, which are shown as revenue to this fund. The county uses a third-party administrator to manage dental claims, which are paid from this fund. In addition to claims, the fund pays for administrative costs.

Human Resources Program Inventory

Program	Description
Benefits Administration	Administration of employee benefits such as health, dental, retirement, and employee assistance programs. Recommend changes to benefits policies. Provide new hire orientation.
Compensation Management	Manage wage increases and adjustments; pay policies and compensation strategies; and management of compensation structure.
Compliance and Legal	Maintain personnel files and other employment-related records. Enforce existing employment policies and make recommendations for changes. Manage risk through compliance with federal and state laws.
Employee Relations	Provide consultation and coaching to improve employee performance. Develop performance improvement plans. Handle employee disciplinary matters and the grievance process.
Employee Training and Development	Provides training programs to enhance employee skills and support career development.
HR Consulting Services	Provides internal consulting services to departments on HR-related matters.
Labor Relations	Serve as organization's employment representative in union relation issues and handles collective bargaining agreements.
Payroll Management	Administers all aspects of payroll functions and ensures timely and accurate payments.
Performance Management	Manages the performance appraisal process and merit pay system.
Recruitment and Staffing	Manages the recruitment process, including job postings, application screening, interviews, pre-employment checks, and offers of employment.

Program Expense and Revenue – Human Resources



Financial Summary Human Resources

<u>Items</u>	<u>2024 6-Month Actual</u>	<u>2024 12-Month Projected</u>	<u>2024 Adopted Budget</u>	<u>2025 Executive Budget</u>
Total Revenues	6,040	12,060	12,050	11,050
Labor	493,173	993,752	1,015,020	1,045,377
Travel	1,249	1,841	3,000	3,546
Capital	-	-	-	-
Other Expenditures	38,744	90,299	93,855	113,353
Total Expenditures	533,166	1,085,892	1,111,875	1,162,276
Levy			1,099,825	1,151,226

Winnebago County
Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 012 - Human Resources							
Revenue							
Public Services:							
Forms Copies Etc	45003	42	50	50	60	50	0.00%
Public Services Subtotal:		42	50	50	60	50	0.00%
Interfund Revenue:							
Professional Services	63002	17,000	12,000	12,000	12,000	11,000	-8.33%
Interfund Revenue Subtotal:		17,000	12,000	12,000	12,000	11,000	-8.33%
Total Operating Revenue:		17,042	12,050	12,050	12,060	11,050	-8.30%
Revenue Total:		17,042	12,050	12,050	12,060	11,050	-8.30%
Expense							
Wages:							
Regular Pay	51100	653,836	736,752	736,752	722,236	751,542	2.01%
Temporary Employees	51101	0	0	0	0	0	0.00%
Overtime	51105	4,687	0	0	125	0	0.00%
Wages Subtotal:		658,523	736,752	736,752	722,361	751,542	2.01%

Winnebago County
Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 012 - Human Resources							
Fringes Benefits:							
FICA Medicare	51200	48,463	56,360	56,360	54,595	57,494	2.01%
Health Insurance	51201	123,982	158,642	158,642	153,530	170,487	7.47%
Dental Insurance	51202	6,446	7,409	7,409	7,409	8,654	16.80%
Workers Compensation	51203	476	781	781	781	648	-17.03%
WI Retirement	51206	43,943	50,837	50,837	50,837	52,229	2.74%
Fringe Benefits Other	51207	3,658	4,239	4,239	4,239	4,323	1.98%
Fringes Benefits Subtotal:		226,967	278,268	278,268	271,391	293,835	5.59%
Total Labor:		885,490	1,015,020	1,015,020	993,752	1,045,377	2.99%
Travel:							
Registration Tuition	52001	350	750	750	350	750	0.00%
Automobile Allowance	52002	906	900	900	1,200	1,200	33.33%
Meals	52005	29	100	100	0	276	176.00%
Lodging	52006	899	1,250	1,250	291	1,320	5.60%
Travel Subtotal:		2,184	3,000	3,000	1,841	3,546	18.20%
Total Travel:		2,184	3,000	3,000	1,841	3,546	18.20%

Winnebago County
Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 012 - Human Resources							
Office:							
Office Supplies	53000	2,284	2,200	2,200	2,200	2,200	0.00%
Stationery and Forms	53001	2,014	2,000	2,000	1,800	2,000	0.00%
Printing Supplies	53002	1,648	1,500	1,500	1,534	1,500	0.00%
Postage and Box Rent	53004	222	200	200	200	200	0.00%
Computer Supplies	53005	30	50	50	30	50	0.00%
Computer Software	53006	1,512	800	800	94	0	-100.00%
Telephone	53008	2,469	2,200	2,200	1,700	2,200	0.00%
Print Duplicate	73003	10,300	10,000	10,000	10,500	10,500	5.00%
Postage and Box Rent	73004	4,073	5,600	5,600	4,300	5,600	0.00%
Computer Licensing Charge	73006	2,090	4,476	4,476	4,476	0	-100.00%
Office Subtotal:		26,641	29,026	29,026	26,834	24,250	-16.45%
Operating:							
Advertising	53500	10,771	11,000	11,000	11,000	13,900	26.36%
Subscriptions	53501	150	500	500	0	0	-100.00%
Membership Dues	53502	218	400	400	400	250	-37.50%
Small Equipment	53522	0	400	400	400	400	0.00%
Medical Supplies	53524	1,758	1,100	1,100	1,100	1,800	63.64%
Small Equipment Technology	53580	3,240	0	0	0	0	0.00%
Operating Subtotal:		16,137	13,400	13,400	12,900	16,350	22.01%
Repairs & Maint:							
Equipment Repairs	54029	0	250	250	200	250	0.00%
Technology Repair and Maintain	74029	561	594	594	594	0	-100.00%
Repairs & Maint Subtotal:		561	844	844	794	250	-70.38%
Contractual Services:							
Medical and Dental	55000	5,092	3,500	3,500	7,686	4,500	28.57%

Winnebago County
Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 012 - Human Resources							
Data Processing	55013	60,308	0	0	0	0	0.00%
Professional Service	55014	96,554	44,184	44,184	39,184	46,274	4.73%
Technology Interfund Exp	75100	0	0	0	0	18,497	100.00%
Contractual Services Subtotal:		161,954	47,684	47,684	46,870	69,271	45.27%
Insurance Expenses:							
Prop Liab Insurance	76000	3,414	2,901	2,901	2,901	3,232	11.41%
Insurance Expenses Subtotal:		3,414	2,901	2,901	2,901	3,232	11.41%
Total Other Operating:		208,707	93,855	93,855	90,299	113,353	20.77%
Expense Total:		1,096,381	1,111,875	1,111,875	1,085,892	1,162,276	4.53%
Human Resources Net/(Levy):		(1,079,339)	(1,099,825)	(1,099,825)	(1,073,832)	(1,151,226)	4.67%

Financial Summary Self Funded Health Insurance

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	8,560,596	17,095,565	18,238,856	18,352,177
Labor	43,626	87,252	87,374	91,142
Travel	-	-	-	-
Capital	-	-	-	-
Other Expenditures	9,464,526	18,236,731	18,767,203	19,892,943
Total Expenditures	9,508,152	18,323,983	18,854,577	19,984,085
(Surplus) / Deficit before adjustments			615,721	1,631,908
Increase / (Decrease) fund balance			(615,721)	(1,631,908)
Net (Surplus) / Deficit after adjustments			-	-

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 650 - Health Insurance Self Funded (SFHI)							
Revenue							
Public Services:							
Other Fees	45002	0	0	0	0	0	0.00%
Insurance Charges	45067	2,619,180	2,705,828	2,705,828	2,524,925	2,524,925	-6.69%
Public Services Subtotal:		2,619,180	2,705,828	2,705,828	2,524,925	2,524,925	-6.69%
Interfund Revenue:							
Insurance Charges	63001	13,790,966	15,333,028	15,333,028	14,359,498	15,510,252	1.16%
Interfund Revenue Subtotal:		13,790,966	15,333,028	15,333,028	14,359,498	15,510,252	1.16%
Total Operating Revenue:		16,410,145	18,038,856	18,038,856	16,884,423	18,035,177	-0.02%
Interest:							
Interest Investments	48000	206,257	200,000	200,000	211,142	317,000	58.50%
Investment Mark to Market	48002	151,954	0	0	0	0	0.00%
Interest Subtotal:		358,211	200,000	200,000	211,142	317,000	58.50%
Misc Revenues:							
Other Miscellaneous Revenues	48109	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		0	0	0	0	0	0.00%
Total Non-Operating Revenue:		358,211	200,000	200,000	211,142	317,000	58.50%
Revenue Total:		16,768,356	18,238,856	18,238,856	17,095,565	18,352,177	0.62%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 650 - Health Insurance Self Funded (SFHI)							
Expense							
Wages:							
Regular Pay	51100	60,672	64,272	64,272	64,272	66,844	4.00%
Wages Subtotal:		60,672	64,272	64,272	64,272	66,844	4.00%
Fringes Benefits:							
FICA Medicare	51200	4,594	4,917	4,917	4,784	5,113	3.99%
Health Insurance	51201	12,143	12,498	12,498	12,498	13,313	6.52%
Dental Insurance	51202	764	795	795	800	799	0.50%
Workers Compensation	51203	45	68	68	68	58	-14.71%
WI Retirement	51206	4,198	4,435	4,435	4,434	4,612	3.99%
Fringe Benefits Other	51207	367	389	389	396	403	3.60%
Fringes Benefits Subtotal:		22,111	23,102	23,102	22,980	24,298	5.18%
Total Labor:		82,784	87,374	87,374	87,252	91,142	4.31%
Contractual Services:							
Professional Service	55014	0	6,500	6,500	5,777	0	-100.00%
Other Contract Serv	55030	0	6,845	6,845	6,845	7,365	7.60%
Administration Fee	55037	404,603	450,748	450,748	450,748	457,553	1.51%
Consulting Services	55201	95,175	112,940	112,940	112,940	118,829	5.21%
Clinic Expense	55203	767,473	840,002	840,002	775,000	1,610,002	91.67%
Health Risk Assessments	55205	59,652	100,000	100,000	80,000	80,000	-20.00%
Employee Wellness	55207	1,265	10,000	10,000	4,000	10,000	0.00%
Contractual Services Subtotal:		1,328,168	1,527,035	1,527,035	1,435,310	2,283,749	49.55%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 650 - Health Insurance Self Funded (SFHI)							
Insurance Expenses:							
Stop Loss Insurance Premium	56001	972,905	1,223,579	1,223,579	1,175,754	1,193,527	-2.46%
Claim Payments	56002	16,031,794	16,016,589	16,016,589	16,415,667	16,415,667	2.49%
Insurance Recoveries	56003	(1,944,766)	0	0	0	0	0.00%
Insurance Expenses Subtotal:		15,059,934	17,240,168	17,240,168	17,591,421	17,609,194	2.14%
Total Other Operating:							
		16,388,101	18,767,203	18,767,203	19,026,731	19,892,943	6.00%
Expense Total:							
		16,470,885	18,854,577	18,854,577	19,113,983	19,984,085	5.99%
SFHI Surplus / (Deficit):							
		297,471	(615,721)	(615,721)	(2,018,418)	(1,631,908)	165.04%

Financial Summary Self Funded Dental Insurance

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	444,165	886,668	895,334	863,214
Labor	-	-	-	-
Travel	-	-	-	-
Capital	-	-	-	-
Other Expenditures	442,346	881,917	882,833	914,781
Total Expenditures	442,346	881,917	882,833	914,781
(Surplus) / Deficit before adjustments			(12,501)	51,567
Increase / (Decrease) fund balance			12,501	(51,567)
Net (Surplus) / Deficit after adjustments			-	-

Winnebago County

Budget Detail - 2025

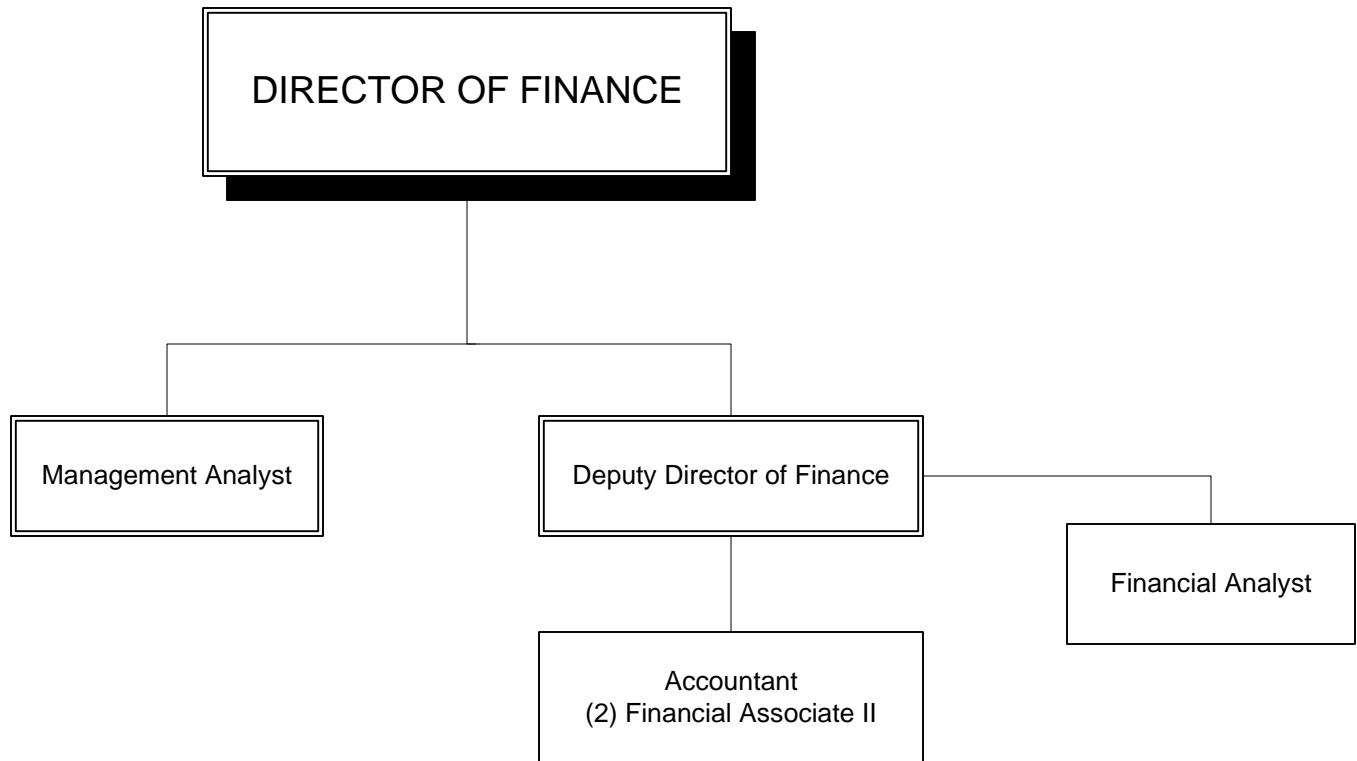
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 660 - Dental Insurance Self Funded (SFDI)							
Revenue							
Public Services:							
Insurance Charges	45067	110,484	132,050	132,050	105,972	116,370	-11.87%
Public Services Subtotal:		110,484	132,050	132,050	105,972	116,370	-11.87%
Interfund Revenue:							
Insurance Charges	63001	723,072	748,284	748,284	758,696	714,844	-4.47%
Interfund Revenue Subtotal:		723,072	748,284	748,284	758,696	714,844	-4.47%
Total Operating Revenue:		833,556	880,334	880,334	864,668	831,214	-5.58%
Interest:							
Interest Investments	48000	21,010	15,000	15,000	22,000	32,000	113.33%
Investment Mark to Market	48002	15,463	0	0	0	0	0.00%
Interest Subtotal:		36,473	15,000	15,000	22,000	32,000	113.33%
Total Non-Operating Revenue:		36,473	15,000	15,000	22,000	32,000	113.33%
Revenue Total:		870,028	895,334	895,334	886,668	863,214	-3.59%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 660 - Dental Insurance Self Funded (SFDI)							
Expense							
Contractual Services:							
Professional Service	55014	0	2,500	2,500	2,775	0	-100.00%
Administration Fee	55037	49,951	52,537	52,537	52,158	51,931	-1.15%
Contractual Services Subtotal:		49,951	55,037	55,037	54,933	51,931	-5.64%
Insurance Expenses:							
Claim Payments	56002	780,295	827,796	827,796	826,984	862,850	4.23%
Insurance Expenses Subtotal:		780,295	827,796	827,796	826,984	862,850	4.23%
Total Other Operating:		830,246	882,833	882,833	881,917	914,781	3.62%
Expense Total:		830,246	882,833	882,833	881,917	914,781	3.62%
SFDI Surplus / (Deficit):		39,782	12,501	12,501	4,751	(51,567)	-512.50%

FINANCE



FINANCE

General Fund – Department: 015 2025 BUDGET NARRATIVE

DEPARTMENT HEAD: Paul Kaiser, CPA, MBA, Director of Finance
LOCATION: Winnebago County Finance
 David W. Albrecht Administration Building
 112 Otter Avenue, Fourth Floor
 Oshkosh, WI 54901

TELEPHONE: (920) 232-3446

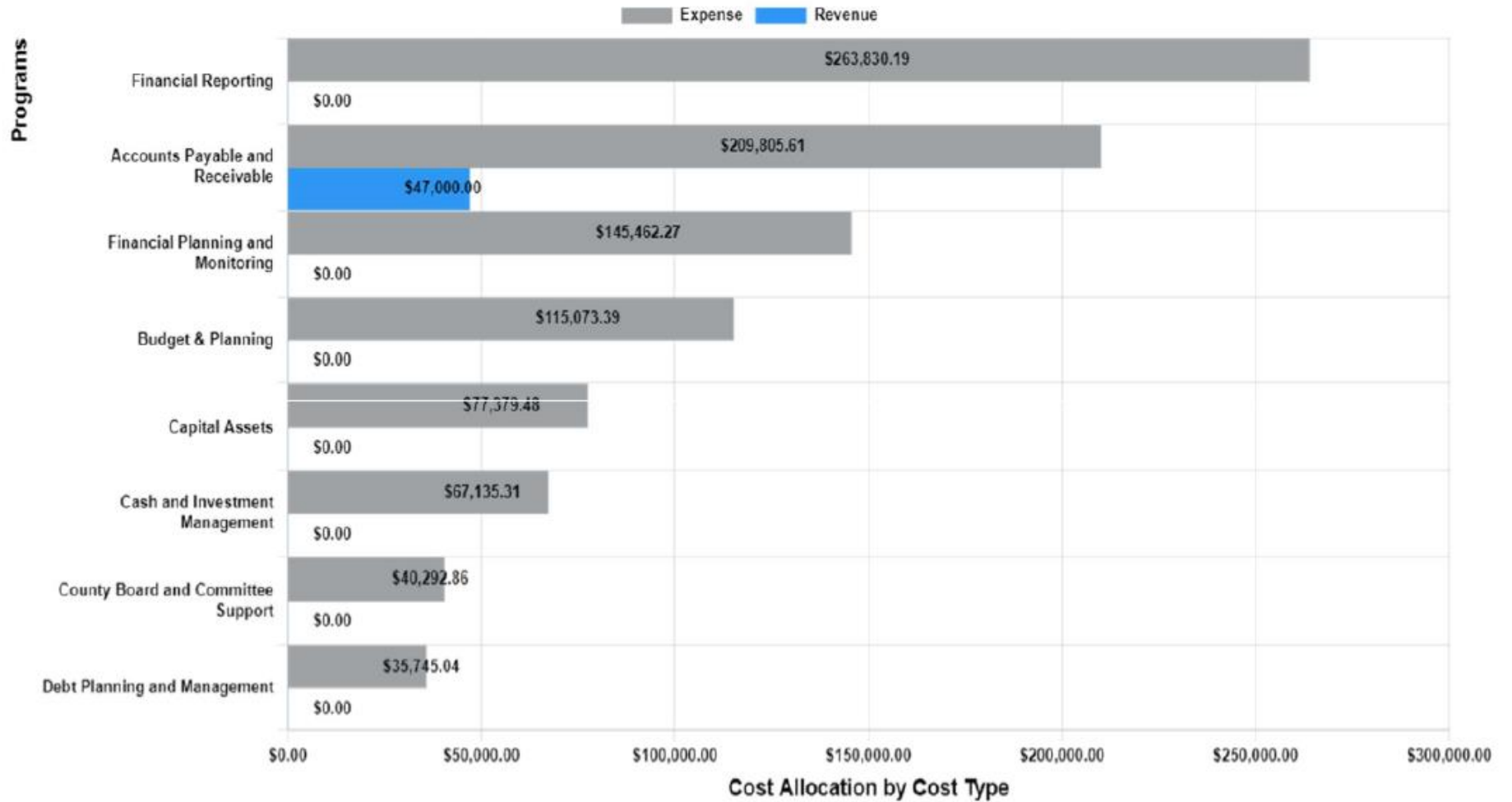
The Finance department would like to build trust and communication with the organizational leaders of Winnebago County. Finance's strategic initiative is to work with all county government to determine the programs the county is doing, what are the priorities, and what changes should be recommended. Finance also implements necessary policies, procedures, and safeguards to make sure the assets of Winnebago County are protected.

MISCELLANEOUS & UNCLASSIFIED – DEPARTMENT 039:

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 aids, investment income, and indirect costs.

Finance Program Inventory

Program	Description
Accounts Payable and Receivable	Process and pay accounts payable, purchasing card invoices, and employee expense reimbursements; process and receive accounts receivable; process checks
Budget & Planning	Prepare and load annual county budget; process budget amendments
Capital Assets	Prepare capital improvements plan, monitor performance of capital improvement projects, and record capital assets and update depreciation schedules
Cash and Investment Management	Report and manage organization's cash and investments; reconcile bank statements to general ledger
County Board and Committee Support	Prepare for and attend County Board and committee meetings; draft legislation and supporting materials; provide information and answer questions
Debt Planning and Management	Plan and manage the issuance of debt and administer the organization's debt portfolio
Financial Planning and Monitoring	Develop, review, and perform various analysis related to the financial plan
Financial Reporting	Prepare annual, monthly, and quarterly financial statements; provide information for audits



Financial Summary Finance

<u>Items</u>	<u>2024 6-Month Actual</u>	<u>2024 12-Month Projected</u>	<u>2024 Adopted Budget</u>	<u>2025 Executive Budget</u>
Total Revenues	23,750	47,500	47,500	47,000
Labor	311,299	686,713	773,208	780,357
Travel	5,312	6,100	8,750	2,000
Capital	-	-	-	-
Other Expenditures	100,216	160,192	140,532	172,367
Total Expenditures	416,827	853,005	922,490	954,724
Levy			874,990	907,724

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 015 - Finance							
Revenue							
Interfund Revenue:							
Financial Services	65083	44,000	47,500	47,500	47,500	47,000	-1.05%
Interfund Revenue Subtotal:		44,000	47,500	47,500	47,500	47,000	-1.05%
Total Operating Revenue:		44,000	47,500	47,500	47,500	47,000	-1.05%
Revenue Total:		44,000	47,500	47,500	47,500	47,000	-1.05%
Expense							
Wages:							
Regular Pay	51100	414,030	531,277	531,277	478,662	543,935	2.38%
Overtime	51105	8	0	0	0	0	0.00%
Comp Time	51108	268	0	0	0	0	0.00%
Wages Subtotal:		414,305	531,277	531,277	478,662	543,935	2.38%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 015 - Finance							
Fringes Benefits:							
FICA Medicare	51200	29,616	40,642	40,642	36,618	41,611	2.38%
Health Insurance	51201	112,547	152,602	152,602	127,568	144,964	-5.01%
Dental Insurance	51202	6,014	7,952	7,952	7,035	7,994	0.53%
Workers Compensation	51203	300	564	564	411	467	-17.20%
WI Retirement	51206	27,899	36,658	36,658	33,266	37,802	3.12%
Fringe Benefits Other	51207	2,297	3,513	3,513	3,153	3,584	2.02%
Fringes Benefits Subtotal:		178,673	241,931	241,931	208,051	236,422	-2.28%
Total Labor:		592,978	773,208	773,208	686,713	780,357	0.92%
Travel:							
Registration Tuition	52001	3,230	4,000	4,000	0	0	-100.00%
Automobile Allowance	52002	314	800	800	600	500	-37.50%
Commercial Travel	52004	(366)	1,200	1,200	2,000	0	-100.00%
Meals	52005	43	600	600	300	300	-50.00%
Lodging	52006	1,098	2,000	2,000	2,800	800	-60.00%
Other Travel Exp	52007	130	150	150	400	400	166.67%
Taxable Benefit	52008	0	0	0	0	0	0.00%
Travel Subtotal:		4,450	8,750	8,750	6,100	2,000	-77.14%
Total Travel:		4,450	8,750	8,750	6,100	2,000	-77.14%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 015 - Finance							
Office:							
Office Supplies	53000	203	300	300	400	300	0.00%
Stationery and Forms	53001	99	300	300	300	300	0.00%
Printing Supplies	53002	254	350	350	150	100	-71.43%
Postage and Box Rent	53004	0	0	0	0	0	0.00%
Computer Supplies	53005	60	0	0	100	0	0.00%
Computer Software	53006	213	315	315	3,000	0	-100.00%
Telephone	53008	983	2,000	2,000	1,200	1,500	-25.00%
Print Duplicate	73003	5,254	3,500	3,500	3,000	4,500	28.57%
Postage and Box Rent	73004	1,437	1,500	1,500	2,000	1,500	0.00%
Computer Licensing Charge	73006	1,313	2,238	2,238	2,238	0	-100.00%
Office Subtotal:		9,816	10,503	10,503	12,388	8,200	-21.93%
Operating:							
Subscriptions	53501	149	8,000	8,000	26,000	28,000	250.00%
Membership Dues	53502	1,520	1,575	1,575	1,575	0	-100.00%
Publish Legal Notices	53503	390	150	150	175	200	33.33%
Food	53520	92	75	75	0	0	-100.00%
Small Equipment	53522	2,837	800	800	0	0	-100.00%
Operating Licenses Fees	53553	0	10	10	0	0	-100.00%
Small Equipment Technology	53580	222	1,805	1,805	1,800	0	-100.00%
Operating Subtotal:		5,211	12,415	12,415	29,550	28,200	127.14%
Repairs & Maint:							
Technology Repair and Maintain	74029	330	363	363	363	0	-100.00%
Repairs & Maint Subtotal:		330	363	363	363	0	-100.00%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 015 - Finance							
Contractual Services:							
Accounting Auditing	55012	109,764	102,200	102,200	102,200	108,000	5.68%
Data Processing	55013	149,972	7,660	7,660	8,300	8,300	8.36%
Professional Service	55014	8,605	5,200	5,200	5,200	5,500	5.77%
Collection Services	55015	0	0	0	0	0	0.00%
Technology Interfund Exp	75100	0	0	0	0	11,584	100.00%
Contractual Services Subtotal:		268,341	115,060	115,060	115,700	133,384	15.93%
Insurance Expenses:							
Prop Liab Insurance	76000	2,629	2,191	2,191	2,191	2,583	17.89%
Insurance Expenses Subtotal:		2,629	2,191	2,191	2,191	2,583	17.89%
Total Other Operating:		286,327	140,532	140,532	160,192	172,367	22.65%
Expense Total:		883,755	922,490	922,490	853,005	954,724	3.49%
Finance Net/(Levy):		(839,755)	(874,990)	(874,990)	(805,505)	(907,724)	3.74%

Financial Summary Miscellaneous & Unclassified

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	1,936,055	7,311,615	8,236,800	10,048,898
Labor	89,980	269,125	269,125	269,125
Travel	8,500	8,500	-	-
Capital	-	-	-	-
Other Expenditures	94,104	4,061,702	4,654,302	3,860,984
Total Expenditures	192,584	4,339,327	4,923,427	4,130,109
(Net)/Levy Before Fund Balance Adjustments			(3,313,373)	(5,918,789)
Unassigned General Fund Balance applied			(1,801,418)	(157,957)
(Net)/Levy After Fund Balance Adjustments			(5,114,791)	(6,076,746)

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 039 - Miscellaneous unclassified							
Revenue							
Taxes:							
Forest Crop Tax	41001	2,941	3,500	3,500	2,800	3,000	-14.29%
Retained Sales Tax	41004	347	150	150	360	400	166.67%
Taxes Subtotal:		3,288	3,650	3,650	3,160	3,400	-6.85%
Intergov Rev:							
State Shared Revenue	42001	3,751,531	5,527,050	5,527,050	5,527,050	6,546,408	18.44%
Indirect Cost	42020	157,815	84,000	84,000	83,435	84,000	0.00%
US Dept of Treasury	42021	50,000	0	0	0	0	0.00%
Intergov Rev Subtotal:		3,959,346	5,611,050	5,611,050	5,610,485	6,630,408	18.17%
Public Services:							
Other Public Charges	45057	105	100	100	100	100	0.00%
Public Services Subtotal:		105	100	100	100	100	0.00%
Total Operating Revenue:		3,962,739	5,614,800	5,614,800	5,613,745	6,633,908	18.15%
Interest:							
Interest Investments	48000	2,506,348	2,500,000	2,500,000	2,561,000	3,296,000	31.84%
Investment Mark to Market	48002	1,847,009	0	0	0	0	0.00%
Interest Subtotal:		4,353,356	2,500,000	2,500,000	2,561,000	3,296,000	31.84%
Misc Revenues:							
Sale Of Prop Equip	48104	13,984	10,000	10,000	3,000	5,000	-50.00%
Other Miscellaneous Revenues	48109	88,613	112,000	112,000	120,000	113,990	1.78%
Misc Revenues Subtotal:		102,597	122,000	122,000	123,000	118,990	-2.47%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 039 - Miscellaneous unclassified							
Transfers In:							
Other Transfers In	49501	2,701,246	0	0	0	0	0.00%
Transfers In Subtotal:		2,701,246	0	0	0	0	0.00%
Total Non-Operating Revenue:		7,157,199	2,622,000	2,622,000	2,684,000	3,414,990	30.24%
Revenue Total:		11,119,938	8,236,800	8,236,800	8,297,745	10,048,898	22.00%
Expense							
Wages:							
Payout Wages	51120	367,928	250,000	250,000	250,000	250,000	0.00%
Wages Subtotal:		367,928	250,000	250,000	250,000	250,000	0.00%
Fringes Benefits:							
FICA Medicare	51200	21,232	19,125	19,125	19,125	19,125	0.00%
Health Insurance	51201	(2)	0	0	0	0	0.00%
Dental Insurance	51202	(0)	0	0	0	0	0.00%
Workers Compensation	51203	0	0	0	0	0	0.00%
Unemployment Comp	51204	0	0	0	0	0	0.00%
WI Retirement	51206	0	0	0	0	0	0.00%
Fringe Benefits Other	51207	0	0	0	0	0	0.00%
Fringes Benefits Subtotal:		21,230	19,125	19,125	19,125	19,125	0.00%
Total Labor:		389,159	269,125	269,125	269,125	269,125	0.00%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 039 - Miscellaneous unclassified							
Travel:							
Leadership Training	52000	39,233	0	10,000	8,500	0	0.00%
Registration Tuition	52001	125	0	0	0	0	0.00%
Meals	52005	152	0	0	0	0	0.00%
Travel Subtotal:		39,510	0	10,000	8,500	0	0.00%
Total Travel:							
		39,510	0	10,000	8,500	0	0.00%
Office:							
Office Supplies	53000	0	0	0	0	0	0.00%
Postage and Box Rent	53004	271	0	0	0	0	0.00%
Computer Software	53006	11,038	25,000	38,962	38,962	0	-100.00%
Telephone	53008	0	0	0	1,079	0	0.00%
Office Subtotal:		11,309	25,000	38,962	40,041	0	-100.00%
Operating:							
Household Supplies	53516	0	0	0	0	0	0.00%
Bad Debts Expense	53561	7,131	6,985	6,985	6,985	2,682	-61.60%
Property Taxes	53562	2,913	2,500	2,500	3,000	3,000	20.00%
Tax Refunds	53564	5,493	5,000	5,000	13,275	0	-100.00%
Operating Grants	53565	2,847,087	2,954,787	2,954,787	2,954,787	3,388,272	14.67%
Other Miscellaneous	53568	7,838	5,000	5,000	2,500	5,000	0.00%
Operating Subtotal:		2,870,462	2,974,272	2,974,272	2,980,547	3,398,954	14.28%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 039 - Miscellaneous unclassified							
Repairs & Maint:							
Maintenance Grounds	74021	40,762	120,000	120,000	50,000	100,000	-16.67%
Repairs & Maint Subtotal:		40,762	120,000	120,000	50,000	100,000	-16.67%
Utilities:							
Water and Sewer	54702	18	30	30	30	30	0.00%
Utilities Subtotal:		18	30	30	30	30	0.00%
Contractual Services:							
Accounting Auditing	55012	48,347	56,000	56,000	42,000	56,000	0.00%
Professional Service	55014	0	0	0	0	0	0.00%
Property Assessments	55054	0	9,000	9,000	3,000	6,000	-33.33%
Contractual Services Subtotal:		48,347	65,000	65,000	45,000	62,000	-4.62%
Insurance Expenses:							
Prop Liab Insurance	76000	12,147	0	0	0	0	0.00%
Insurance Expenses Subtotal:		12,147	0	0	0	0	0.00%
Total Other Operating:		2,983,045	3,184,302	3,198,264	3,115,618	3,560,984	11.83%
Transfers Out:							
Other Transfers Out	59501	26,746,863	170,000	384,104	180,104	0	-100.00%
Transfers Out Subtotal:		26,746,863	170,000	384,104	180,104	0	-100.00%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 039 - Miscellaneous unclassified							
Other Financing Uses:							
Res Contingencies	59502	0	300,000	215,216	0	300,000	0.00%
Res Salaries	59503	0	1,000,000	1,000,000	0	0	-100.00%
Other Financing Uses Subtotal:		0	1,300,000	1,215,216	0	300,000	-76.92%
Total Non-Operating Expense:							
		26,746,863	1,470,000	1,599,320	180,104	300,000	-79.59%
Expense Total:							
		30,158,576	4,923,427	5,076,709	3,573,347	4,130,109	-16.11%
Miscellaneous unclassified Net/(Levy):							
		(19,038,638)	3,313,373	3,160,091	4,724,398	5,918,789	78.63%
Unassigned General Fund applied							
		26,746,863	1,801,418	1,801,418	1,801,418	157,957	-91.23%
Net Miscellaneous unclassified:							
		7,708,225	5,114,791	4,961,509	6,525,816	6,076,746	18.81%

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

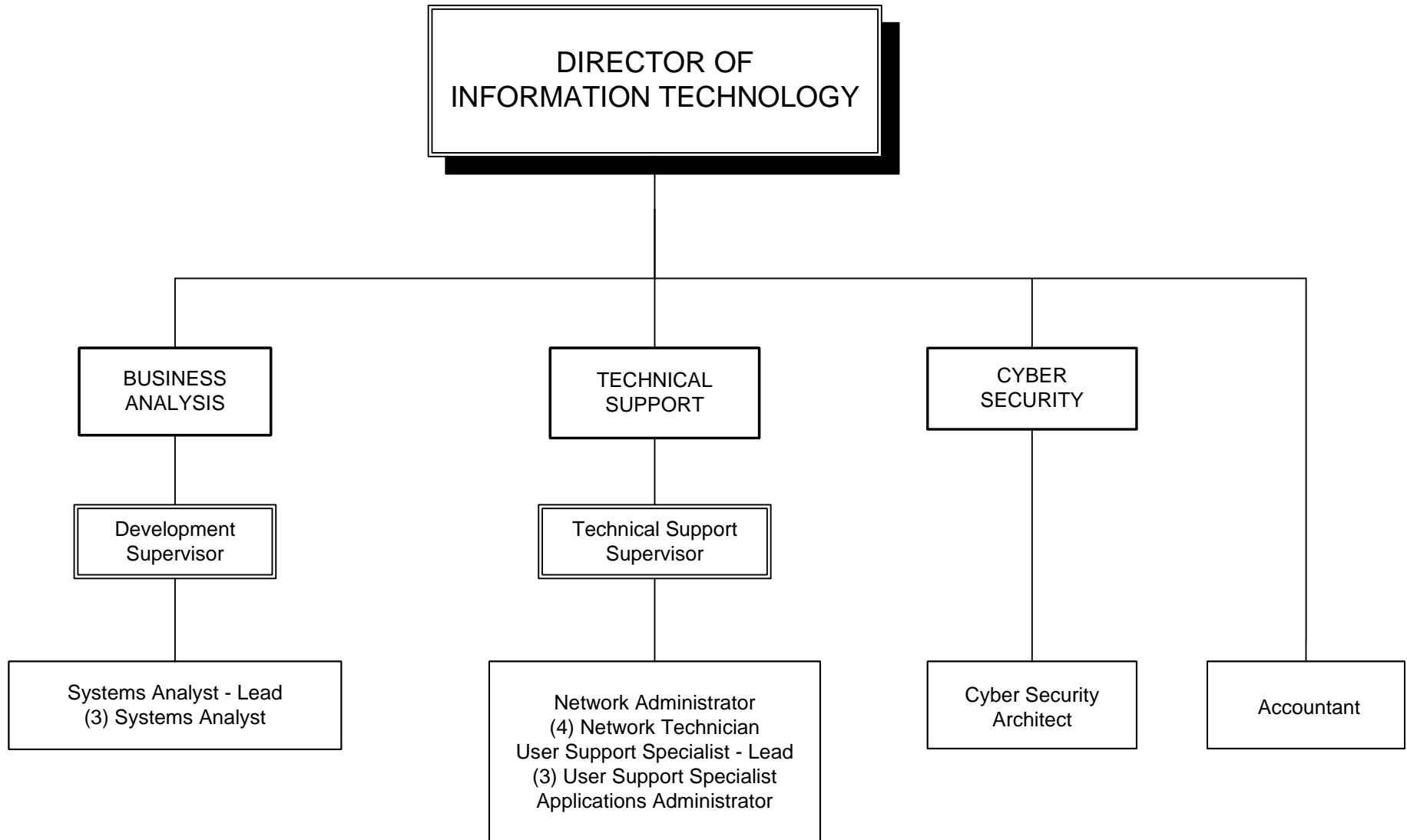
**WINNEBAGO COUNTY
2025 BUDGET
SCHEDULE OF MISCELLANEOUS OPERATING GRANT PAYMENTS**

	2023 Budget	2024 Budget	2025 Budget	Change 2025 over / (under) 2024	
				Amount	Percent
Library (See attached schedule)	\$ 2,426,235	\$ 2,468,665	\$ 2,624,051	\$ 155,386	6.29%
Library fees due for County resident usage of other library systems	89,246	96,530	212,664	\$ 116,134	120.31%
Regional Planning Commission	170,375	168,792	180,757	\$ 11,965	7.09%
County Fair Association	100,000	100,000	100,000	\$ -	0.00%
Ambulance Service	2,800	2,800	2,800	\$ -	0.00%
Railroad Consortium	25,000	30,000	30,000	\$ -	0.00%
Transportation Grant*	40,000	28,000	28,000	\$ -	0.00%
Subtotal	2,853,656	2,894,787	3,178,272	283,485	9.79%
Culvert and Bridge Aide	50,000	60,000	40,000	\$ (20,000)	-33.33%
Totals	\$ 2,903,656	\$ 2,954,787	\$ 3,218,272	\$ 263,485	8.92%

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

Industrial Development Board Grant	\$ 172,542	\$ 170,000	\$ 170,000	\$ -	0%
Totals	\$ 172,542	\$ 170,000	\$ 170,000	\$ -	0%

INFORMATION TECHNOLOGY



INFORMATION TECHNOLOGY

General Fund – Department: 022 2025 BUDGET NARRATIVE

DEPARTMENT HEAD: Jennifer Ruetten, Interim Director
LOCATION: Winnebago County Information Technology
David W. Albrecht Administration Building
112 Otter Avenue, First Floor
Oshkosh, WI 54901

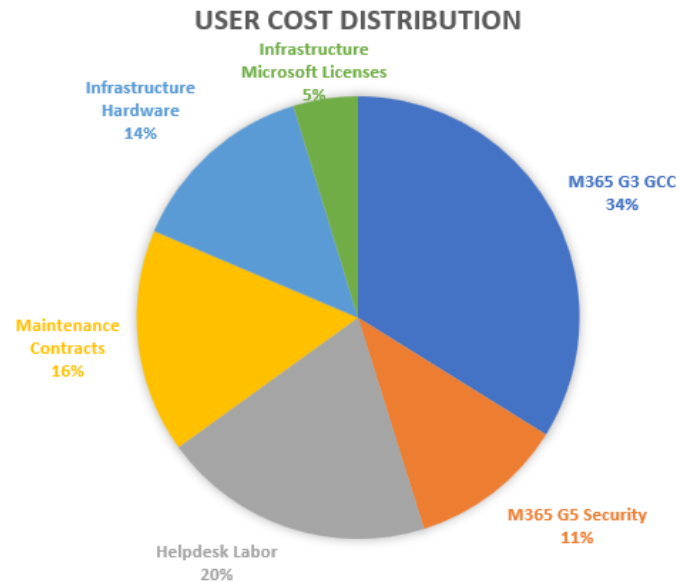
TELEPHONE: (920) 232-3491

The Information Technology department provides support to all Winnebago County information technology users, protects Winnebago County assets and data, and ensures Winnebago County's information technology investment is strategically positioned for the future.

INFORMATION TECHNOLOGY INTERFUND – INTERNAL SERVICE FUND 610:

This is a newly created internal service fund for 2025. This fund replaces the Technology Replacement Fund, department 023, which was to accumulate funds for the replacement of personal computers, desktop software, servers and other devices related to our computer network.

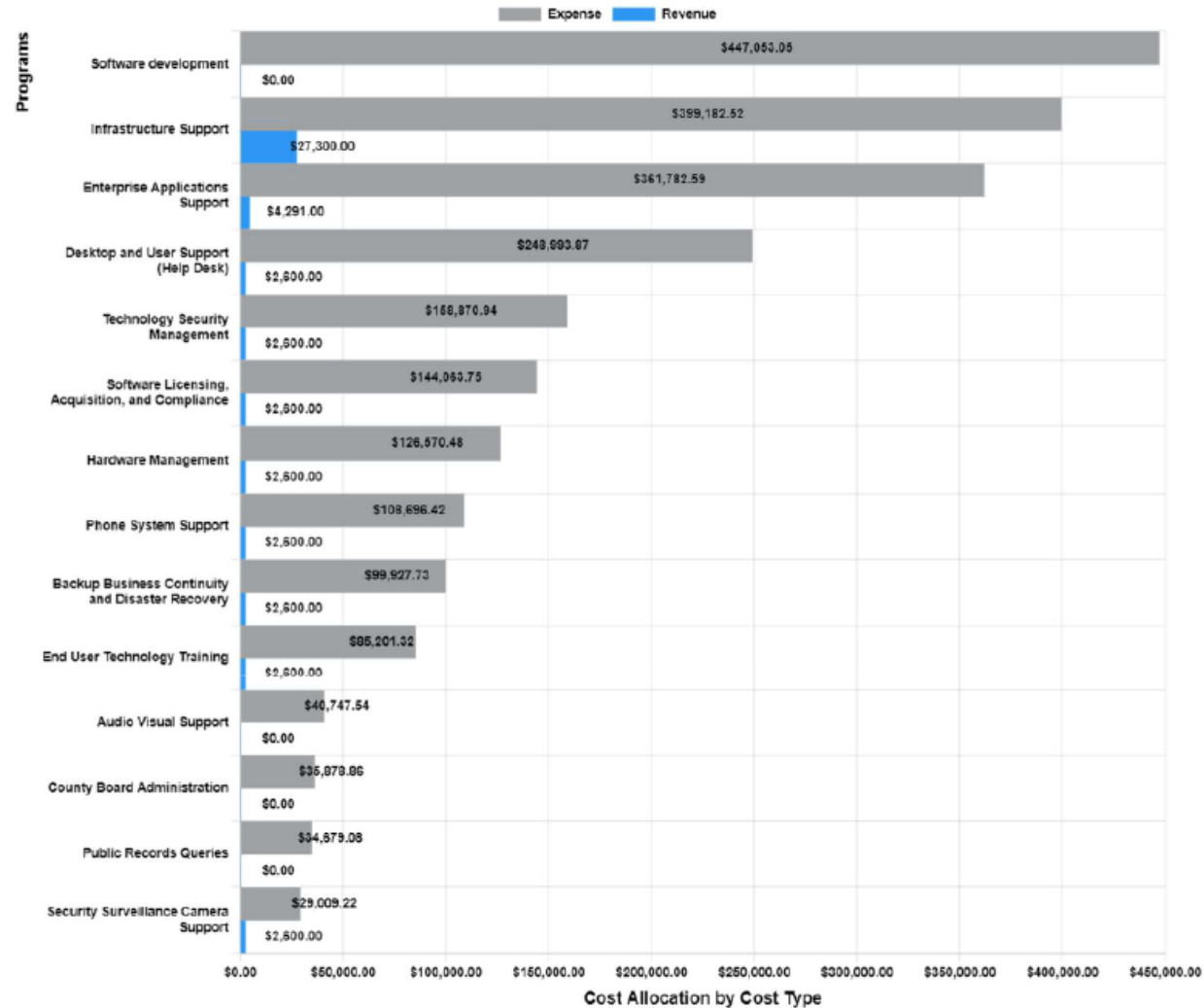
During 2024, the Administration team worked with Information Technology to set up this internal service fund, which would charge out to departments the true costs associated with technology items and services on a per-user basis.



Information Technology Program Inventory

Program	Description
Audio Visual Support	Administration and support of audio and visual resources
Backup Business Continuity and Disaster Recovery	Implementation of best practices and procedures to ensure business continuity and disaster recovery.
Desktop and User Support (Help Desk)	Support all desktop, mobile resources, and end user application support.
End User Technology Training	User technology resource and policy training
Enterprise Applications Support	County-wide support and maintenance of software applications including Cloud services.
Hardware Management	Manage acquisition of all technical hardware and related equipment. Maintain detailed inventory. Clean, prepare, and post hardware for public surplus sales.
Infrastructure Support	Support and maintenance of all servers, LAN, WAN, wireless hardware and software. Provide 24/7 support for critical departments.
Phone System Support	Support and maintenance of phone system and cellular devices.
Public Records Queries	IT assistance in providing open records requests for all departments.
Security Surveillance Camera Support	Support of surveillance camera technologies.
Software development	Programming custom applications with in-house developers. Maintain in-house written website.
Software Licensing, Acquisition, and Compliance	Selection and acquisition of software. Licensing inventory, upgrade, and compliance assurance.
Technology Security Management	Development, enforcement, and communication of security policies.

Information Technology Expense and Revenue Graph*



* Excluding Information Technology Interfund non-personnel expenses and revenue. Only Interfund personnel expenses are included.

Financial Summary Information Technology

<u>Items</u>	<u>2024 6-Month Actual</u>	<u>2024 12-Month Projected</u>	<u>2024 Adopted Budget</u>	<u>2025 Executive Budget</u>
Total Revenues	58,185	97,629	96,929	52,391
Labor	933,098	1,837,400	1,925,532	1,677,202
Travel	5,070	21,630	23,250	23,250
Capital	-	-	-	-
Other Expenditures	61,872	147,345	223,785	167,809
Total Expenditures	1,000,040	2,006,375	2,172,567	1,868,261
Levy			2,075,638	1,815,870

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 022 - Information Technology							
Revenue							
Public Services:							
Offset Revenue	45013	99	99	99	99	1,691	1,608.08%
Public Services Subtotal:		99	99	99	99	1,691	1,608.08%
Interfund Revenue:							
Computer Maintenance	65029	46,002	46,530	46,530	46,530	0	-100.00%
DP Services	65085	24,000	26,000	26,000	26,000	26,000	0.00%
Interfund Revenue Subtotal:		70,002	72,530	72,530	72,530	26,000	-64.15%
Total Operating Revenue:		70,101	72,629	72,629	72,629	27,691	-61.87%
Misc Revenues:							
Sale Of Prop Equip	48104	0	0	0	0	0	0.00%
Cost Sharing Allocations	48110	29,685	24,300	24,300	25,000	24,700	1.65%
Misc Revenues Subtotal:		29,685	24,300	24,300	25,000	24,700	1.65%
Total Non-Operating Revenue:		29,685	24,300	24,300	25,000	24,700	1.65%
Revenue Total:		99,786	96,929	96,929	97,629	52,391	-45.95%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 022 - Information Technology							
Expense							
Wages:							
Regular Pay	51100	1,303,282	1,413,788	1,413,788	1,336,400	1,203,171	-14.90%
Overtime	51105	149	1,500	1,500	500	1,500	0.00%
Payroll Sundry Account	51190	0	0	0	0	0	0.00%
Wages Subtotal:		1,303,430	1,415,288	1,415,288	1,336,900	1,204,671	-14.88%
Fringes Benefits:							
FICA Medicare	51200	95,849	108,270	108,270	98,700	92,158	-14.88%
Health Insurance	51201	263,372	277,463	277,463	286,000	274,611	-1.03%
Dental Insurance	51202	13,208	13,852	13,852	14,300	12,103	-12.63%
Workers Compensation	51203	1,925	4,687	4,687	3,900	2,764	-41.03%
Unemployment Comp	51204	4,182	0	0	0	0	0.00%
WI Retirement	51206	88,278	97,549	97,549	90,000	83,651	-14.25%
Fringe Benefits Other	51207	7,318	8,423	8,423	7,600	7,244	-14.00%
Fringes Benefits Subtotal:		474,133	510,244	510,244	500,500	472,531	-7.39%
Total Labor:		1,777,564	1,925,532	1,925,532	1,837,400	1,677,202	-12.90%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 022 - Information Technology							
Travel:							
Registration Tuition	52001	13,497	21,000	21,000	20,000	21,000	0.00%
Automobile Allowance	52002	197	500	500	450	500	0.00%
Meals	52005	0	200	200	180	200	0.00%
Lodging	52006	180	1,200	1,200	800	1,200	0.00%
Other Travel Exp	52007	57	150	150	100	150	0.00%
Taxable Benefit	52008	0	200	200	100	200	0.00%
Travel Subtotal:		13,931	23,250	23,250	21,630	23,250	0.00%
Total Travel:							
		13,931	23,250	23,250	21,630	23,250	0.00%
Office:							
Office Supplies	53000	780	1,200	1,200	1,000	1,200	0.00%
Printing Supplies	53002	0	250	250	150	200	-20.00%
Postage and Box Rent	53004	99	300	300	100	300	0.00%
Computer Supplies	53005	133	2,200	2,200	1,700	1,900	-13.64%
Computer Software	53006	26,815	50,300	50,300	25,000	2,480	-95.07%
Telephone	53008	4,909	19,000	19,000	9,000	16,500	-13.16%
Telephone Supplies	53009	0	2,100	2,100	750	2,000	-4.76%
Fiber pole rental locates	53015	35,749	36,500	36,500	36,500	40,000	9.59%
Print Duplicate	73003	390	800	800	450	600	-25.00%
Postage and Box Rent	73004	34	50	50	40	50	0.00%
Office Subtotal:		68,908	112,700	112,700	74,690	65,230	-42.12%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 022 - Information Technology							
Operating:							
Subscriptions	53501	821	2,100	2,100	1,700	2,100	0.00%
Membership Dues	53502	150	150	150	250	300	100.00%
Small Equipment	53522	48,254	16,500	16,500	10,000	15,000	-9.09%
Motor Fuel	53548	0	100	100	50	100	0.00%
Loss on Disposition of Assets	53569	5,147	4,000	4,000	1,500	0	-100.00%
Small Equipment Technology	53580	0	0	0	0	0	0.00%
Motor Fuel	73548	597	1,000	1,000	700	1,000	0.00%
Operating Subtotal:		54,969	23,850	23,850	14,200	18,500	-22.43%
Repairs & Maint:							
Maintenance Vehicles	54023	1,000	300	300	2,000	5,000	1,566.67%
Equipment Repairs	54029	12,063	46,530	46,530	19,000	0	-100.00%
Maintenance Vehicles	74023	694	600	600	500	1,000	66.67%
Repairs & Maint Subtotal:		13,757	47,430	47,430	21,500	6,000	-87.35%
Contractual Services:							
Data Processing	55013	29,254	12,000	12,000	12,150	13,950	16.25%
Professional Service	55014	20,603	20,000	20,000	17,000	25,000	25.00%
Technology Interfund Exp	75100	0	0	0	0	31,511	100.00%
Contractual Services Subtotal:		49,856	32,000	32,000	29,150	70,461	120.19%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 022 - Information Technology							
Insurance Expenses:							
Prop Liab Insurance	76000	18,132	7,805	7,805	7,805	7,618	-2.40%
Insurance Expenses Subtotal:		18,132	7,805	7,805	7,805	7,618	-2.40%
Total Other Operating:							
		205,622	223,785	223,785	147,345	167,809	-25.01%
Expense Total:							
		1,997,116	2,172,567	2,172,567	2,006,375	1,868,261	-14.01%
Information Technology Net/(Levy):							
		(1,897,330)	(2,075,638)	(2,075,638)	(1,908,746)	(1,815,870)	-12.52%

Financial Summary Information Technology Interfund

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	-	-	-	1,968,501
Labor	-	-	-	414,624
Travel	-	-	-	-
Capital	-	-	-	121,000
Other Expenditures	-	-	-	1,611,958
Total Expenditures	-	-	-	2,147,582
(Surplus) / Deficit Before Fund Balance Adjustment			-	179,081
Decrease Fund Balance			-	(179,081)
(Surplus) / Deficit After Fund Balance Adjustment			-	-

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 610 - Info Technology Interfund							
Revenue							
Interfund Revenue:							
Technology Interfund Rev	65100	0	0	0	0	1,968,501	100.00%
Interfund Revenue Subtotal:		0	0	0	0	1,968,501	100.00%
Total Operating Revenue:		0	0	0	0	1,968,501	100.00%
Revenue Total:		0	0	0	0	1,968,501	100.00%
Expense							
Wages:							
Regular Pay	51100	0	0	0	0	301,995	100.00%
Wages Subtotal:		0	0	0	0	301,995	100.00%
Fringes Benefits:							
FICA Medicare	51200	0	0	0	0	23,103	100.00%
Health Insurance	51201	0	0	0	0	62,828	100.00%
Dental Insurance	51202	0	0	0	0	3,791	100.00%
Workers Compensation	51203	0	0	0	0	259	100.00%
WI Retirement	51206	0	0	0	0	20,957	100.00%
Fringe Benefits Other	51207	0	0	0	0	1,691	100.00%
Fringes Benefits Subtotal:		0	0	0	0	112,629	100.00%
Total Labor:		0	0	0	0	414,624	100.00%

Winnebago County

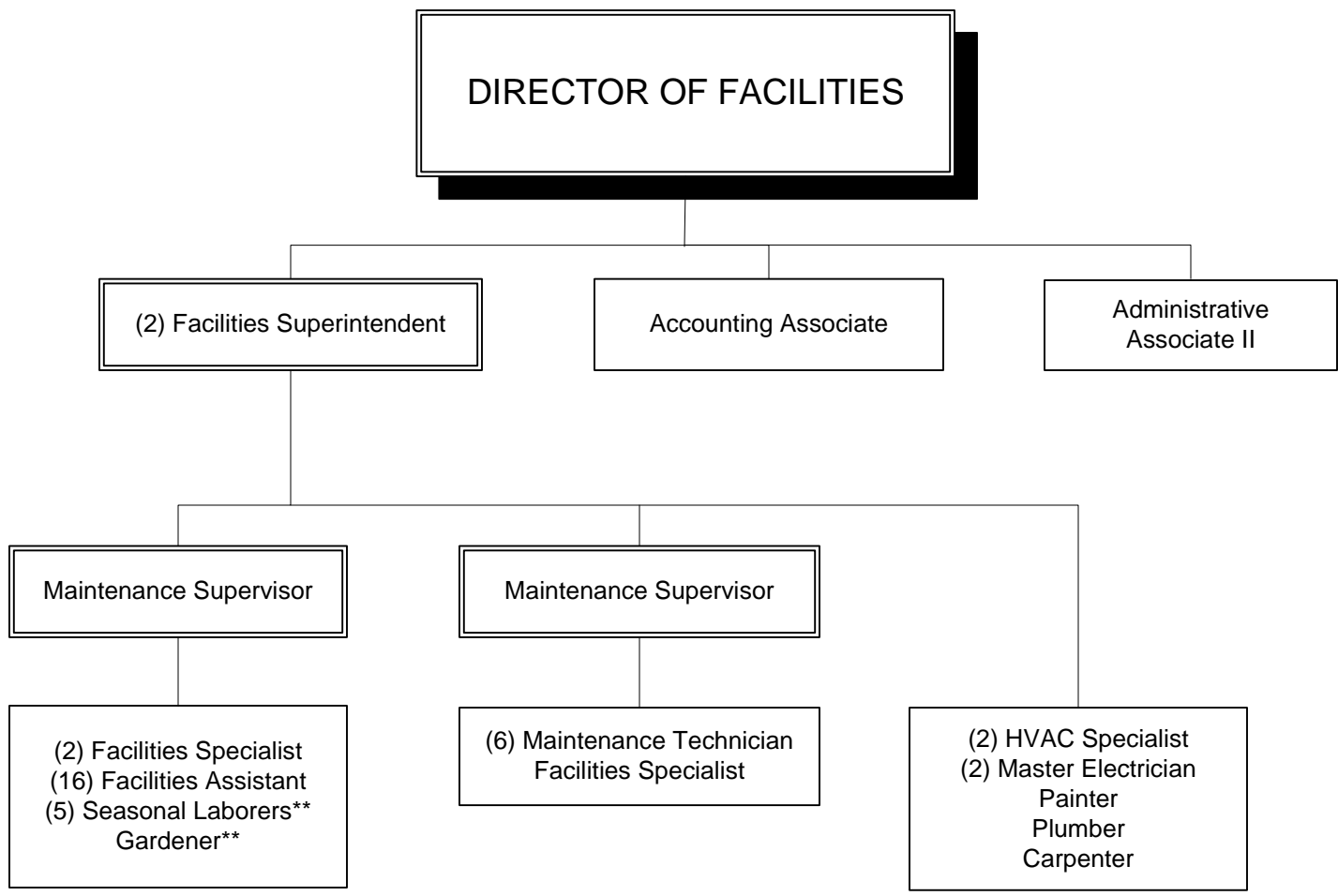
Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 610 - Info Technology Interfund							
Capital Outlay:							
Equipment	58004	0	0	0	0	121,000	100.00%
Capital Outlay Subtotal:		0	0	0	0	121,000	100.00%
Total Capital:		0	0	0	0	121,000	100.00%
Office:							
Computer Software	53006	0	0	0	0	781,649	100.00%
Office Subtotal:		0	0	0	0	781,649	100.00%
Operating:							
Small Equipment Technology	53580	0	0	0	0	492,975	100.00%
Operating Subtotal:		0	0	0	0	492,975	100.00%
Repairs & Maint:							
Equipment Repairs	54029	0	0	0	0	26,714	100.00%
Repairs & Maint Subtotal:		0	0	0	0	26,714	100.00%
Contractual Services:							
Data Processing	55013	0	0	0	0	307,620	100.00%
Other Contract Serv	55030	0	0	0	0	3,000	100.00%
Contractual Services Subtotal:		0	0	0	0	310,620	100.00%
Total Other Operating:		0	0	0	0	1,611,958	100.00%
Expense Total:		0	0	0	0	2,147,582	100.00%
IT Interfund Surplus / (Deficit):		0	0	0	0	(179,081)	100.00%

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2025**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Information Technolgy Interfund -				
	Palo Alto	1	6,000	6,000
	Large servers	2	27,000	54,000
	Average servers	3	13,000	39,000
	Storage	2	11,000	22,000
		<u>8</u>		<u>121,000</u>

FACILITIES



FACILITIES

General Fund – Division: 025 2025 BUDGET NARRATIVE

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

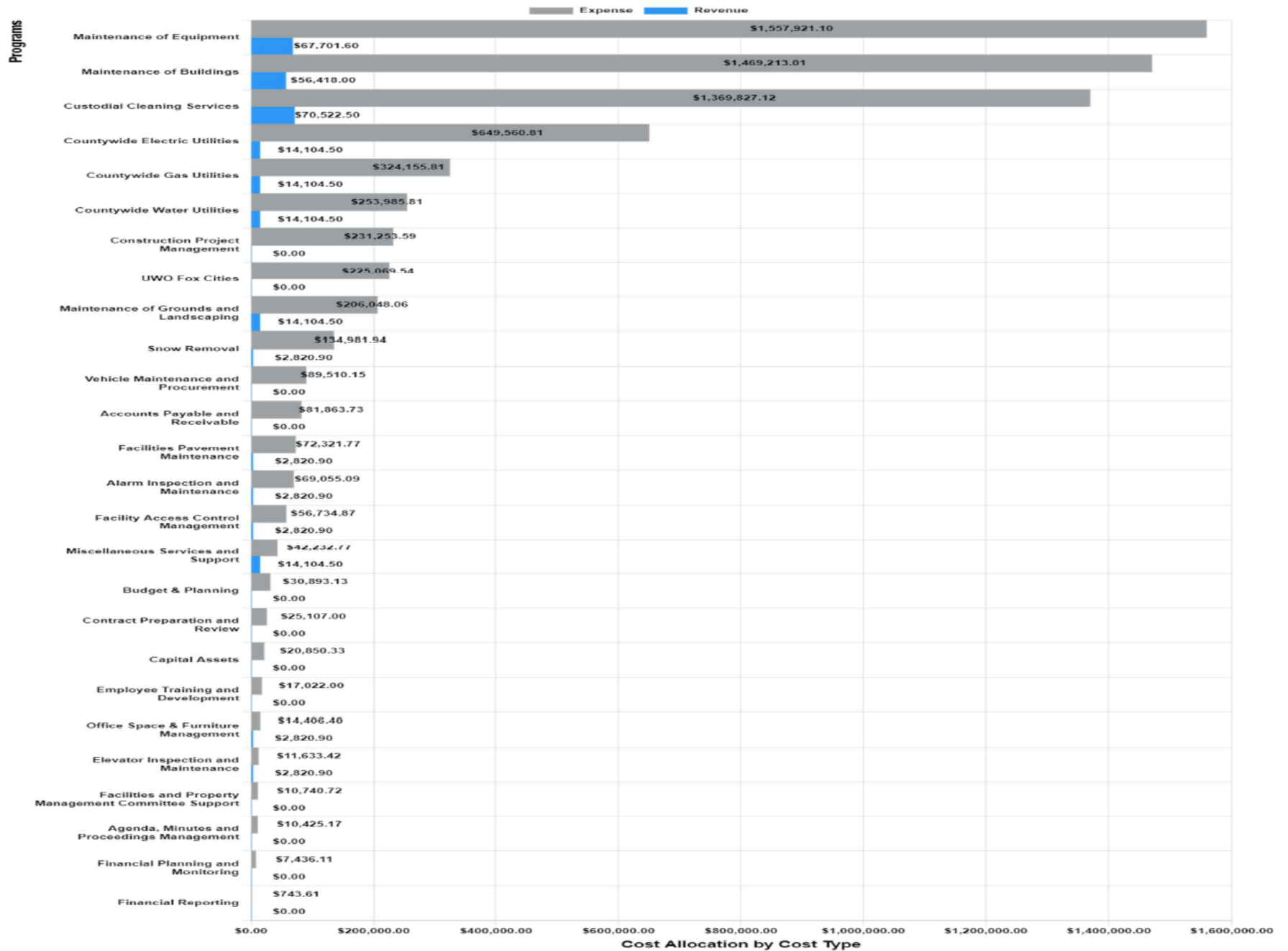
TELEPHONE: (920) 236-4790

Through efficient and cost-effective facility management practices, the department provides a safe environment for the administration and operation of the County programs and services.

Facilities Program Inventory

Program	Description
Facilities and Property Management Committee Support	Prepare for and attend committee meetings; draft legislation and supporting materials; provide information and answer questions
Facilities Pavement Maintenance	Maintenance and repair of existing asphalt and concrete parking lots. Construction of new parking areas.
Snow Removal	Remove snow and ice with shovels, powered snow throwers and salt spreaders from sidewalks
UWO Fox Cities	Ownership of UWO Fox Cities buildings.
Alarm Inspection and Maintenance	Fire, security and burglar alarm inspection, maintenance, and repairs
Construction Project Management	Provide in house construction management and inspections for building and grounds major and minor projects
Countywide Electric Utilities	Cost for annual countywide electric utilities
Countywide Gas Utilities	Cost for annual countywide costs for natural gas or propane utilities
Countywide Water Utilities	Annual costs for countywide water, sewer and storm water utilities
Custodial Cleaning Services	Clean, sanitize, hard and soft surfaces, floor care, window cleaning and restock products at public facilities
Elevator Inspection and Maintenance	Elevator inspection, maintenance, and repairs to ensure proper operation and safety
Facility Access Control Management	Provide equipment, keys and employee identification badges for access to government facilities
Maintenance of Buildings	Complete all types of maintenance and repairs to building structure at public facilities; remove graffiti; repair, clean, and paint building exteriors
Maintenance of Equipment	Repair and maintenance of HVAC and specialized equipment or systems; provide for time and labor in support of maintenance agreements
Maintenance of Grounds and Landscaping	Turf management, weed control, tree and shrub maintenance, maintain exterior lighting.
Miscellaneous Services and Support	Change light bulbs and tubes, move and repair furniture, pest control preventative maintenance and repairs not including building structure and systems and equipment.
Office Space & Furniture Management	Remodel of office space including wall removal/installation, drywall repair/replacement/installation, wood working, carpet replacement, painting, electrical changes, plumbing and HVAC changes, lighting upgrades and furniture removals/installs Space planning relocation, remove, assemble, repair and acquire furniture. This includes hanging white boards/pictures/maps/TV's and similar operations. It also includes the frequent movement of file cabinets etc. Administer leases for county space.
Vehicle Maintenance & Procurement	Maintenance, Repair and Procurement of Facilities fleet vehicles.

Program	Program Description
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Elevator Inspection and Maintenance	Elevator inspection, maintenance, and repairs to ensure proper operation and safety
Facilities and Property Management Committee Support	Prepare for and attend committee meetings; draft legislation and supporting materials; provide information and answer questions



Financial Summary Facilities

<u>Items</u>	<u>2024 6-Month Actual</u>	<u>2024 12-Month Projected</u>	<u>2024 Adopted Budget</u>	<u>2025 Executive Budget</u>
Total Revenues	72,748	220,672	259,904	282,090
Labor	1,471,847	2,893,695	3,366,257	3,449,025
Travel	1,299	8,000	15,625	17,322
Capital	7,690	477,000	120,000	130,000
Other Expenditures	1,130,927	3,005,849	3,097,882	3,309,259
Total Expenditures	2,611,763	6,384,544	6,599,764	6,905,606
Levy			6,339,860	6,623,516

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 025 - Facilities							
Revenue							
Public Services:							
Other Fees	45002	0	0	0	0	0	0.00%
Public Services Subtotal:		0	0	0	0	0	0.00%
Interfund Revenue:							
Rental Revenue	65011	50,700	50,700	40,200	40,200	50,700	0.00%
Other Department Charges	65081	14,000	9,000	9,000	9,000	44,000	388.89%
Interfund Revenue Subtotal:		64,700	59,700	49,200	49,200	94,700	58.63%
Total Operating Revenue:		64,700	59,700	49,200	49,200	94,700	58.63%
Misc Revenues:							
Rental Building	48100	75,250	110,250	120,750	120,750	136,776	24.06%
Sale Of Prop Equip	48104	0	0	0	0	0	0.00%
Sale of Scrap	48106	4,874	3,400	3,400	2,172	3,400	0.00%
Other Miscellaneous Revenues	48109	23,997	86,554	86,554	48,550	47,214	-45.45%
Misc Revenues Subtotal:		104,121	200,204	210,704	171,472	187,390	-6.40%
Total Non-Operating Revenue:		104,121	200,204	210,704	171,472	187,390	-6.40%
Revenue Total:		168,821	259,904	259,904	220,672	282,090	8.54%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 025 - Facilities							
Expense							
Wages:							
Regular Pay	51100	1,810,563	2,223,530	2,223,530	1,990,333	2,274,779	2.30%
Temporary Employees	51101	52,814	36,000	36,000	25,023	46,200	28.33%
Overtime	51105	44,510	37,468	37,468	7,407	29,733	-20.64%
Comp Time	51108	0	0	0	0	0	0.00%
Wage Turnover Savings	51150	0	(33,000)	(33,000)	(33,000)	0	-100.00%
Wages Subtotal:		1,907,887	2,263,998	2,263,998	1,989,763	2,350,712	3.83%
Fringes Benefits:							
FICA Medicare	51200	139,501	175,719	175,719	148,181	179,905	2.38%
Health Insurance	51201	519,199	701,286	701,286	560,319	679,050	-3.17%
Dental Insurance	51202	26,168	34,656	34,656	29,138	32,612	-5.90%
Workers Compensation	51203	13,900	39,638	39,638	35,938	32,915	-16.96%
Unemployment Comp	51204	0	0	0	0	0	0.00%
WI Retirement	51206	125,807	154,809	154,809	136,671	160,283	3.54%
Fringe Benefits Other	51207	9,812	13,151	13,151	10,685	13,548	3.02%
Fringe Turnover Savings	51250	0	(17,000)	(17,000)	(17,000)	0	-100.00%
Fringes Benefits Subtotal:		834,388	1,102,259	1,102,259	903,932	1,098,313	-0.36%
Total Labor:		2,742,275	3,366,257	3,366,257	2,893,695	3,449,025	2.46%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 025 - Facilities							
Travel:							
Registration Tuition	52001	4,547	15,325	15,325	8,000	17,022	11.07%
Automobile Allowance	52002	284	200	200	0	200	0.00%
Meals	52005	37	100	100	0	100	0.00%
Taxable Benefit	52008	8	0	0	0	0	0.00%
Travel Subtotal:		4,876	15,625	15,625	8,000	17,322	10.86%
Total Travel:		4,876	15,625	15,625	8,000	17,322	10.86%
Capital Outlay:							
Buildings	58001	940,000	0	0	0	0	0.00%
Improvements	58002	31,511	0	368,489	357,000	0	0.00%
Equipment Technology	58003	0	0	0	0	0	0.00%
Equipment	58004	17,079	120,000	120,000	120,000	130,000	8.33%
Capital Outlay Subtotal:		988,590	120,000	488,489	477,000	130,000	8.33%
Total Capital:		988,590	120,000	488,489	477,000	130,000	8.33%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 025 - Facilities							
Office:							
Office Supplies	53000	1,871	1,975	1,975	1,899	1,975	0.00%
Printing Supplies	53002	813	1,600	1,600	855	1,600	0.00%
Postage and Box Rent	53004	903	175	175	253	175	0.00%
Computer Software	53006	11,515	64,015	94,458	49,458	83,970	31.17%
Telephone	53008	11,181	22,650	22,650	9,782	9,455	-58.26%
Telephone Supplies	53009	50	350	350	100	0	-100.00%
Print Duplicate	73003	2,374	0	0	0	0	0.00%
Postage and Box Rent	73004	19	50	50	20	50	0.00%
Computer Licensing Charge	73006	5,414	11,670	11,670	11,670	0	-100.00%
Office Subtotal:		34,139	102,485	132,928	74,037	97,225	-5.13%
Operating:							
Advertising	53500	0	0	0	0	0	0.00%
Subscriptions	53501	2,536	3,550	3,550	3,550	3,450	-2.82%
Membership Dues	53502	0	1,930	1,930	2,000	5,173	168.03%
Household Supplies	53516	82,000	65,000	65,000	56,000	65,000	0.00%
Uniforms Tools Allowance	53517	4,183	7,000	7,000	9,148	17,185	145.50%
Small Equipment	53522	17,070	16,805	18,305	16,700	15,450	-8.06%
Shop Supplies	53523	6,267	8,000	8,000	4,882	6,000	-25.00%
Motor Fuel	53548	14	0	0	150	500	100.00%
Building Rental	53550	21,600	21,600	21,600	21,600	21,600	0.00%
Equipment Rental	53551	535	2,000	2,000	2,000	2,000	0.00%
Operating Licenses Fees	53553	1,849	7,708	7,708	7,708	7,789	1.05%
Small Equipment Technology	53580	440	0	11,815	11,815	0	0.00%
Motor Fuel	73548	26,517	27,000	27,000	25,860	27,000	0.00%
Operating Subtotal:		163,011	160,593	173,908	161,413	171,147	6.57%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 025 - Facilities							
Repairs & Maint:							
Maintenance Buildings	54020	209,186	540,650	729,282	437,948	529,450	-2.07%
Maintenance Grounds	54021	9,270	35,500	35,500	33,426	21,000	-40.85%
Maintenance Equipment	54022	273,779	438,150	500,150	483,492	495,000	12.98%
Maintenance Vehicles	54023	8,189	7,500	7,500	5,000	10,000	33.33%
Equipment Repairs	54029	2,063	3,000	3,000	0	0	-100.00%
Maintenance Grounds	74021	0	0	7,500	0	3,500	100.00%
Maintenance Equipment	74022	395	0	0	275	750	100.00%
Maintenance Vehicles	74023	10,472	14,000	14,000	21,005	14,000	0.00%
Technology Repair and Maintain	74029	1,254	1,980	1,980	1,980	0	-100.00%
Repairs & Maint Subtotal:		514,608	1,040,780	1,298,912	983,126	1,073,700	3.16%
Utilities:							
Heat	54700	297,236	340,000	340,000	284,676	317,874	-6.51%
Power and Light	54701	710,521	615,000	615,000	584,395	643,279	4.60%
Water and Sewer	54702	257,947	215,000	215,000	252,113	247,704	15.21%
Refuse Collection	54703	33,611	28,786	28,786	32,345	25,006	-13.13%
Refuse Collection	74703	2,482	2,500	2,500	1,332	2,000	-20.00%
Utilities Subtotal:		1,301,797	1,201,286	1,201,286	1,154,861	1,235,863	2.88%
Contractual Services:							
Pest Extermination	55002	9,312	6,000	6,000	6,782	6,000	0.00%
Snow Removal	55003	224,215	99,000	99,000	93,398	15,000	-84.85%
Vehicle Repairs	55005	3,892	9,000	9,000	16,275	12,000	33.33%
Grounds Maintenance	55007	20,038	26,800	26,800	27,568	28,220	5.30%
Building Repairs	55008	126,306	56,600	56,750	87,442	60,550	6.98%
Professional Service	55014	60,387	150,700	230,662	150,000	321,700	113.47%
Janitorial Services	55016	50,014	32,750	32,750	45,634	38,000	16.03%
Security Service	55028	27,488	30,000	30,000	23,425	30,000	0.00%
Snow Removal	75003	12,412	75,000	75,000	75,000	75,000	0.00%
Technology Interfund Exp	75100	0	0	0	0	32,647	100.00%
Contractual Services Subtotal:		534,064	485,850	565,962	525,524	619,117	27.43%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 025 - Facilities							
Insurance Expenses:							
Prop Liab Insurance	76000	96,851	106,888	106,888	106,888	112,207	4.98%
Insurance Expenses Subtotal:		96,851	106,888	106,888	106,888	112,207	4.98%
Total Other Operating:		2,644,470	3,097,882	3,479,884	3,005,849	3,309,259	6.82%
Expense Total:		6,380,211	6,599,764	7,350,255	6,384,544	6,905,606	4.63%
Facilities Net/(Levy):		(6,211,390)	(6,339,860)	(7,090,351)	(6,163,872)	(6,623,516)	4.47%

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2025**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Facilities -				
	Replacement Vehicles	2	60,000	120,000
	Press Fitting Tool	1	10,000	10,000
		<u>3</u>		<u>130,000</u>

**FACILITIES
BUDGET BY DEPARTMENT**

NAME	DEPT	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2025 EXECUTIVE	2024 ADOPTED	2023 ADOPTED	2025 OVER 2024	2024 OVER 2023
Other County Facilities	025	3,449,025	17,322	130,000	3,219,509	6,815,856	222,090	6,593,766	6,271,560	5,932,798	5.14	5.71
SP Residential Facility	028	-	-	-	2,250	2,250	60,000	(57,750)	(71,700)	(20,500)	100.00	249.76
Facilities-Other Depts.	029	-	-	-	87,500	87,500	-	87,500	140,000	927,016	(37.50)	(84.90)
Grand Totals		<u>3,449,025</u>	<u>17,322</u>	<u>130,000</u>	<u>3,309,259</u>	<u>6,905,606</u>	<u>282,090</u>	<u>6,623,516</u>	<u>6,339,860</u>	<u>6,839,314</u>	<u>4.47</u>	<u>(7.30)</u>
Unassigned General Fund Balance applied								-	-	(1,153,016)	(100.00)	0.00
Tax levy								<u>6,623,516</u>	<u>6,339,860</u>	<u>5,686,298</u>	<u>4.47</u>	<u>11.49</u>