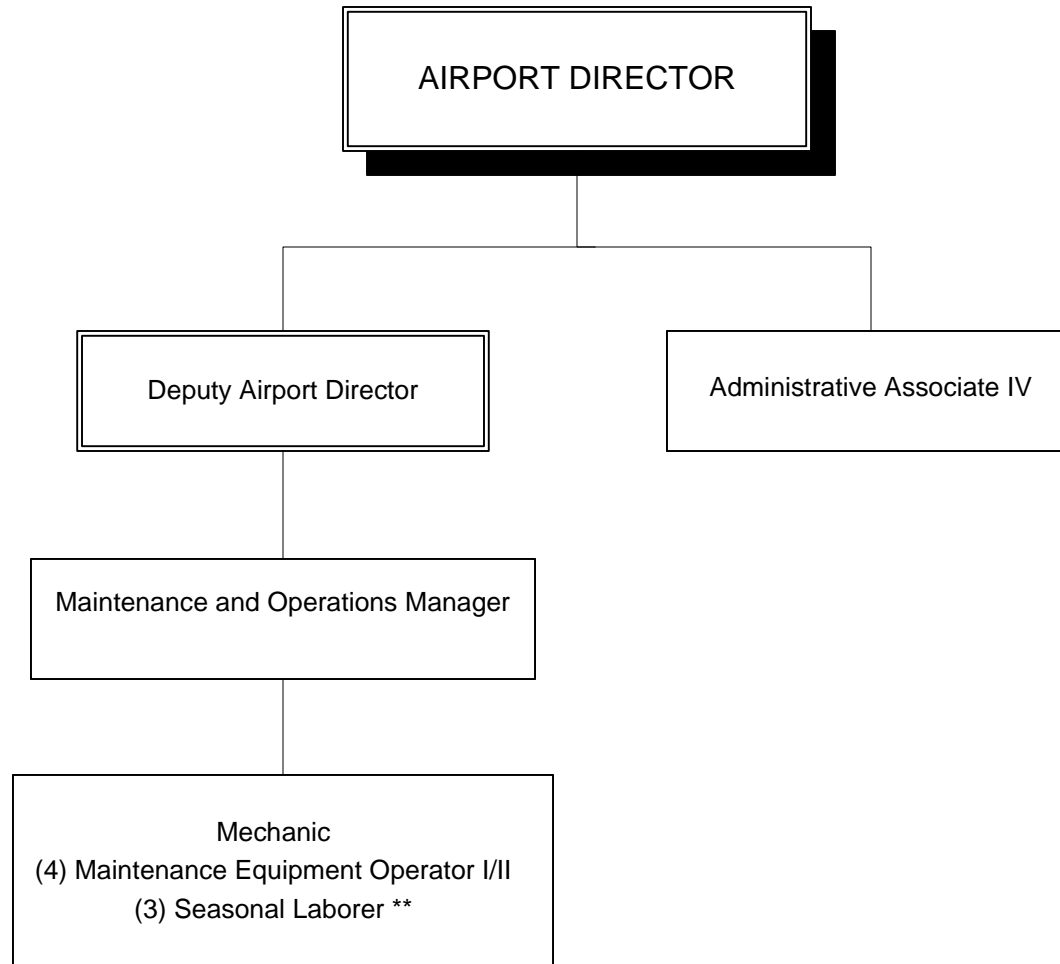


SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
PUBLIC WORKS				
Airport	\$ 1,301,447	\$ 5,123,817	\$ (2,979,623)	\$ 842,747
Airport Debt	-	410,517	-	410,517
Solid Waste	11,175,965	13,870,273	(2,694,308)	-
Highway Department	20,795,001	19,253,419	1,541,582	-
County Road Maintenance	2,326,560	3,508,699	-	1,182,139
	<u>\$ 35,598,973</u>	<u>\$ 42,166,725</u>	<u>\$ (4,132,349)</u>	<u>\$ 2,435,403</u>

AIRPORT



AIRPORT

Airport Fund: 510 2025 BUDGET NARRATIVE

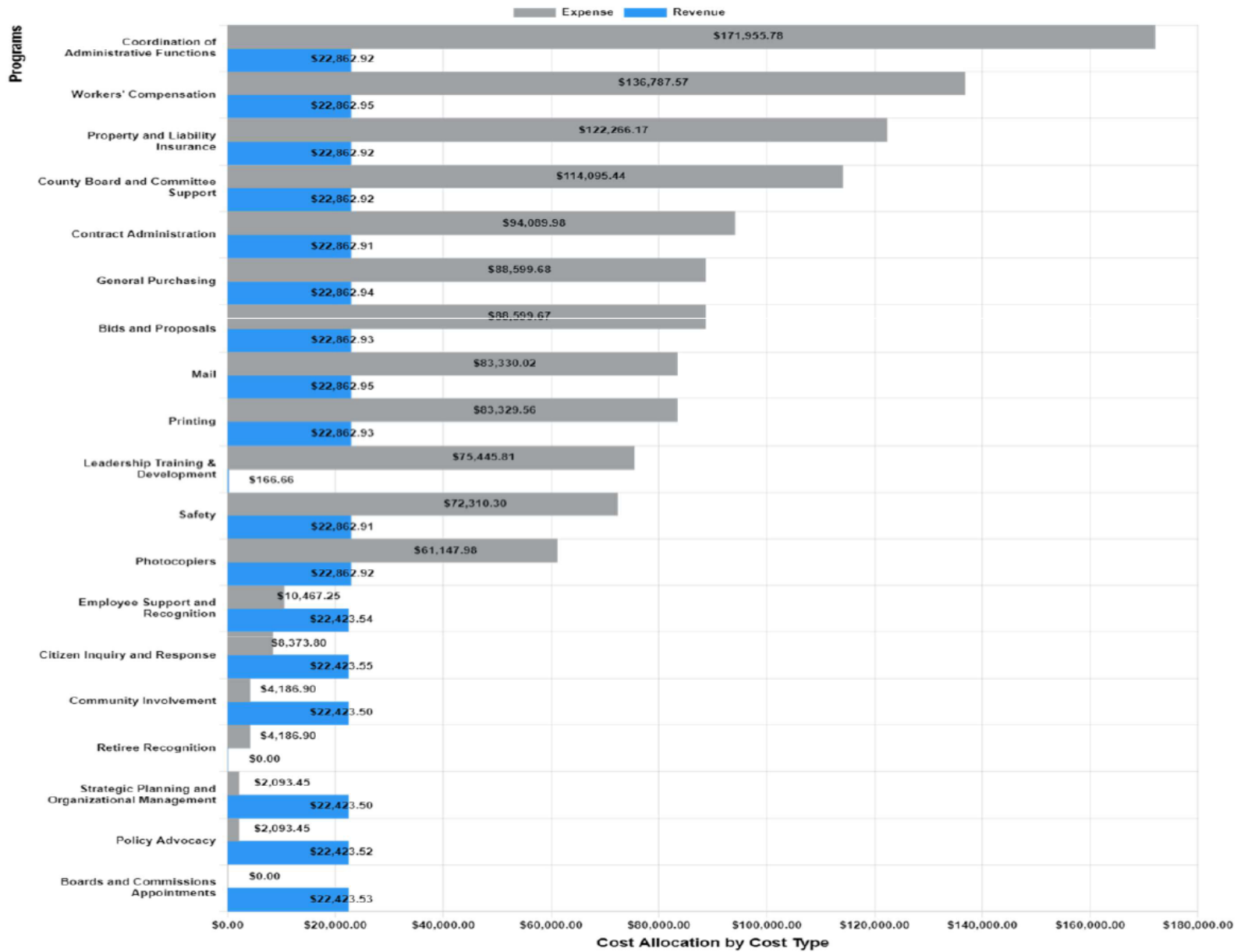
DEPARTMENT HEAD: Jim Schell
 LOCATION: Wittman Regional Airport
 525 W. 20th Avenue
 Oshkosh, WI 54902-6871

TELEPHONE: (920) 236-4930

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

Airport Program Inventory

Program	Description
Airport Administration	Provide administrative and operational oversight including revenue, budget and personnel management.
Airport Fire Station	Operate the airport-owned fire station under a joint use agreement with the Oshkosh Fire Department for provision of airfield crash fire and rescue services.
Airport Maintenance Shop	Provide storage and work space to maintain and house airport equipment and provide an operational work space for maintenance and operations staff.
Airport Terminal Facility	Centralized facility to provide service to based and transient users along with providing office and operational space for Airport Administration and Basler Flight Service (FBO).
Air Traffic Control Tower	Operate the physical facility which houses contract tower services and FAA technical operations services.
AirVenture Preparation & Operations	Prepare the airfield prior to the event including signage and temporary paint marking work, runway closures and small airfield improvement projects.
Building Leasing Program	Rent available hangar space and other leasable space to aeronautical and non-aeronautical based tenants.
Business Development - Promotions	Program aimed at attracting new aeronautical or non-aeronautical businesses to locate on the airport. Secondary goal of this program is promoting the airport's year round operations and special events to the flying and general public.
EAA Land Rental Program	The Experimental Aircraft Association (EAA), the airport's largest tenant, rents a sizeable amount of airport property on an annual basis. This program encompasses a wide variety of uses for all of their land lease agreements.
Equipment and Vehicle Maintenance	Perform routine maintenance and repair work on the airports fleet of snow removal, mowing and specialty equipment. Also includes the airports fleet operations and maintenance vehicles.
Grounds Maintenance	Maintain and improve airport grounds including turf and pavement maintenance
Land Leasing Program	Lease available land area suited for both aeronautical and non-aeronautical development. Renew or revise existing land lease agreements as necessary.
Snow Removal	Clearing snow ice and other winter precipitation from runway, taxiway, aircraft parking areas, vehicle parking areas and access roads owned by the Airport.
County Board and Committee Support	Prepare for and attend County Board and committee meetings; draft legislation and supporting materials; provide information and answer questions.
Depreciation	Annual Depreciation Cost as calculated from the fixed asset depreciation schedule by Finance.



Financial Summary Airport Fund

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Revenues	1,171,118	1,275,200	1,357,004	1,301,447
Labor	391,107	888,721	902,642	943,599
Travel	8,766	21,462	31,675	28,040
Capital	79,065	130,000	130,000	60,000
Other Operating	1,834,582	3,997,801	4,087,748	4,092,178
Non-Operating - Debt Expenses	<u>377,901</u>	<u>410,961</u>	<u>410,961</u>	<u>410,517</u>
Total Expenditures	2,691,421	5,448,945	5,563,026	5,534,334
Levy Before Adjustments	1,520,303	4,173,745	4,206,022	4,232,887
<u>Adjustments</u>				
Back out depreciation			(2,975,000)	(2,979,623)
Back out debt expense			(410,961)	(410,517)
Airport Fund balance applied			<u>(97,535)</u>	<u>-</u>
Net Levy After Adjustments			722,526	842,747

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 510 - Airport							
Revenue							
Intergov Rev:							
Dept of Transportation	42011	0	57,000	57,000	0	0	-100.00%
Intergov Rev Subtotal:		0	57,000	57,000	0	0	-100.00%
Public Services:							
Other Fees	45002	76,077	49,000	49,000	49,000	49,000	0.00%
Rental Revenues	45011	3,703	20,000	20,000	20,000	20,000	0.00%
Airport Landing Fees	45048	3,915	4,000	4,000	4,000	4,000	0.00%
Fuel Flowage Fee	45049	80,815	95,000	95,000	82,000	95,000	0.00%
Land Rental - Airport	45059	675,398	714,084	714,084	710,000	715,447	0.19%
Building Rental Airport	45060	317,260	407,720	407,720	400,000	402,800	-1.21%
Public Services Subtotal:		1,157,168	1,289,804	1,289,804	1,265,000	1,286,247	-0.28%
Intergov Services:							
Other Fees	43001	5,000	5,000	5,000	5,000	5,000	0.00%
Intergov Services Subtotal:		5,000	5,000	5,000	5,000	5,000	0.00%
Total Operating Revenue:		1,162,168	1,351,804	1,351,804	1,270,000	1,291,247	-4.48%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 510 - Airport							
Misc Revenues:							
Sale of Scrap	48106	200	200	200	200	200	0.00%
Other Miscellaneous Revenues	48109	26,137	5,000	5,000	5,000	10,000	100.00%
Misc Revenues Subtotal:		26,337	5,200	5,200	5,200	10,200	96.15%
Other Financing Srcs:							
Gain Sale of Assets	49000	12,068	0	0	0	0	0.00%
Other Financing Srcs Subtotal:		12,068	0	0	0	0	0.00%
Transfers In:							
Other Transfers In	49501	28,382	0	0	0	0	0.00%
Transfers In Subtotal:		28,382	0	0	0	0	0.00%
Total Non-Operating Revenue:		66,787	5,200	5,200	5,200	10,200	96.15%
Revenue Total:		1,228,954	1,357,004	1,357,004	1,275,200	1,301,447	-4.09%
Expense							
Wages:							
Regular Pay	51100	578,063	601,936	601,936	589,887	616,383	2.40%
Temporary Employees	51101	34,045	28,000	28,000	28,000	36,000	28.57%
Overtime	51105	3,357	6,500	6,500	6,500	6,500	0.00%
Wages Subtotal:		615,465	636,436	636,436	624,387	658,883	3.53%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 510 - Airport							
Fringes Benefits:							
FICA Medicare	51200	45,263	48,687	48,687	46,815	50,406	3.53%
Health Insurance	51201	134,932	145,418	145,418	145,418	165,029	13.49%
Dental Insurance	51202	6,923	7,531	7,531	7,531	7,945	5.50%
Workers Compensation	51203	4,893	19,174	19,174	19,174	16,083	-16.12%
Unemployment Comp	51204	0	0	0	0	0	0.00%
Compensated Absences Expense	51205	(496)	0	0	0	0	0.00%
WI Retirement	51206	38,416	41,948	41,948	41,948	42,840	2.13%
Fringe Benefits Other	51207	2,940	3,448	3,448	3,448	2,413	-30.02%
GASB OPEB Adjustment	51214	(9,281)	0	0	0	0	0.00%
GASB WRS Life Adjustment	51215	(2,071)	0	0	0	0	0.00%
GASB WRS 68 Adjustment	51216	36,077	0	0	0	0	0.00%
Fringes Benefits Subtotal:		257,596	266,206	266,206	264,334	284,716	6.95%
Total Labor:		873,060	902,642	902,642	888,721	943,599	4.54%
Travel:							
Registration Tuition	52001	13,738	16,000	16,000	14,200	13,215	-17.41%
Automobile Allowance	52002	244	500	500	500	500	0.00%
Commercial Travel	52004	2,360	2,500	2,500	1,800	2,500	0.00%
Meals	52005	724	400	400	400	650	62.50%
Lodging	52006	9,842	12,000	12,000	4,200	10,800	-10.00%
Other Travel Exp	52007	384	200	200	300	300	50.00%
Taxable Benefit	52008	24	75	75	62	75	0.00%
Travel Subtotal:		27,316	31,675	31,675	21,462	28,040	-11.48%
Total Travel:		27,316	31,675	31,675	21,462	28,040	-11.48%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 510 - Airport							
Capital Outlay:							
Buildings	58001	0	0	0	0	0	0.00%
Improvements	58002	14,400	0	55,600	0	0	0.00%
Equipment	58004	20,000	130,000	130,000	130,000	60,000	-53.85%
Capital Outlay Subtotal:		34,400	130,000	185,600	130,000	60,000	-53.85%
Total Capital:		34,400	130,000	185,600	130,000	60,000	-53.85%
Office:							
Office Supplies	53000	408	600	600	400	500	-16.67%
Stationery and Forms	53001	103	150	150	300	300	100.00%
Printing Supplies	53002	0	200	200	200	200	0.00%
Postage and Box Rent	53004	14	150	150	175	200	33.33%
Computer Software	53006	2,002	2,300	2,300	2,300	0	-100.00%
Telephone	53008	5,557	6,050	6,050	7,150	7,150	18.18%
Print Duplicate	73003	768	300	300	800	850	183.33%
Postage and Box Rent	73004	324	150	150	150	300	100.00%
Computer Licensing Charge	73006	778	3,730	3,730	3,730	0	-100.00%
Office Subtotal:		9,953	13,630	13,630	15,205	9,500	-30.30%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 510 - Airport							
Operating:							
Advertising	53500	0	0	0	0	0	0.00%
Membership Dues	53502	1,360	2,000	2,000	1,600	1,600	-20.00%
Promotional Items	53505	13,542	25,000	34,800	24,000	25,000	0.00%
Uniforms Tools Allowance	53517	1,418	1,800	1,800	1,500	3,400	88.89%
Food	53520	387	250	250	400	500	100.00%
Small Equipment	53522	5,295	10,300	10,300	6,300	8,100	-21.36%
Other Operating Supplies	53533	9,354	21,000	31,560	30,500	15,000	-28.57%
Motor Fuel	53548	50,829	35,000	35,000	35,000	32,000	-8.57%
Operating Licenses Fees	53553	3,022	4,200	4,200	3,200	3,200	-23.81%
Bad Debts Expense	53561	0	0	0	0	0	0.00%
Property Taxes	53562	44	200	200	200	200	0.00%
Other Miscellaneous	53568	8,247	0	0	5,000	8,000	100.00%
Employee Benefit Taxable Other	53578	0	300	300	0	0	-100.00%
Small Equipment Technology	53580	2,641	7,500	7,500	0	0	-100.00%
Legal Fees	73041	32	50	50	50	50	0.00%
Operating Subtotal:		96,172	107,600	127,960	107,750	97,050	-9.80%
Repairs & Maint:							
Maintenance Buildings	54020	19,973	75,600	75,600	38,750	20,000	-73.54%
Maintenance Grounds	54021	34,840	41,000	41,000	31,000	48,500	18.29%
Maintenance Equipment	54022	5,785	4,550	4,550	4,252	5,500	20.88%
Maintenance Vehicles	54023	27,617	47,000	47,000	39,500	48,000	2.13%
Sign Parts Supplies	54027	6,928	8,000	8,000	4,000	5,000	-37.50%
Other Maint Supplies	54028	0	0	0	0	0	0.00%
Equipment Repairs	54029	9,473	12,800	12,800	9,000	7,000	-45.31%
Maintenance Grounds	74021	3,506	20,000	20,000	20,000	15,000	-25.00%
Technology Repair and Maintain	74029	264	297	297	297	0	-100.00%
Repairs & Maint Subtotal:		108,386	209,247	209,247	146,799	149,000	-28.79%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 510 - Airport							
Utilities:							
Heat	54700	28,017	35,500	35,500	32,000	32,500	-8.45%
Power and Light	54701	83,626	80,500	80,500	77,000	80,000	-0.62%
Water and Sewer	54702	472,839	481,950	481,950	483,050	512,150	6.27%
Refuse Collection	54703	2,271	3,050	3,050	2,900	2,900	-4.92%
Refuse Collection	74703	0	0	0	0	0	0.00%
Utilities Subtotal:		586,753	601,000	601,000	594,950	627,550	4.42%
Contractual Services:							
Medical and Dental	55000	1,061	700	700	1,000	1,000	42.86%
Vehicle Repairs	55005	13,180	18,000	18,000	13,000	18,000	0.00%
Grounds Maintenance	55007	64,959	53,000	53,000	42,500	53,000	0.00%
Building Repairs	55008	19,043	22,000	22,000	19,026	32,000	45.45%
Janitorial Services	55016	21,526	24,000	24,000	24,000	23,830	-0.71%
Architect Engineer	55019	4,975	5,000	5,000	0	2,000	-60.00%
Other Contract Serv	55030	0	0	0	0	0	0.00%
Technology Interfund Exp	75100	0	0	0	0	13,535	100.00%
Contractual Services Subtotal:		124,744	122,700	122,700	99,526	143,365	16.84%
Insurance Expenses:							
Prop Liab Insurance	76000	54,680	58,571	58,571	58,571	86,090	46.98%
Insurance Expenses Subtotal:		54,680	58,571	58,571	58,571	86,090	46.98%
Deprec & Amort:							
Depreciation Expense	56503	2,858,936	2,975,000	2,975,000	2,975,000	2,979,623	0.16%
Deprec & Amort Subtotal:		2,858,936	2,975,000	2,975,000	2,975,000	2,979,623	0.16%
Total Other Operating:		3,839,624	4,087,748	4,108,108	3,997,801	4,092,178	0.11%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 510 - Airport							
Debt Payments:							
Debt Principal Payments	57000	2,416,438	340,016	340,016	340,016	349,364	2.75%
Debt Interest Payments	57001	105,785	70,945	70,945	70,945	61,153	-13.80%
Debt Payments Subtotal:		2,522,224	410,961	410,961	410,961	410,517	-0.11%
Transfers Out:							
Other Transfers Out	59501	0	0	0	0	0	0.00%
Transfers Out Subtotal:		0	0	0	0	0	0.00%
Other Financing Uses:							
Loss on Disposition of Assets	59508	232,716	0	0	0	0	0.00%
Other Financing Uses Subtotal:		232,716	0	0	0	0	0.00%
Total Non-Operating Expense:		2,754,939	410,961	410,961	410,961	410,517	-0.11%
Expense Total:		7,529,340	5,563,026	5,638,986	5,448,945	5,534,334	-0.52%
Airport Net/(Levy):		(6,300,386)	(4,206,022)	(4,281,982)	(4,173,745)	(4,232,887)	0.64%
Back out depreciation budgeted:		2,858,936	2,975,000	2,975,000	2,975,000	2,979,623	0.16%
Airport Net (Levy) after adjustments:		(3,441,449)	(1,231,022)	(1,306,982)	(1,198,745)	(1,253,264)	1.81%
Back out debt service expense budgeted:		2,522,224	410,961	410,961	410,961	410,517	-0.11%
Decrease Airport fund balance		0	97,535	97,535	97,535	0	-100.00%
Airport Net/(Levy) removing Debt:		(919,226)	(722,526)	(798,486)	(690,249)	(842,747)	16.64%

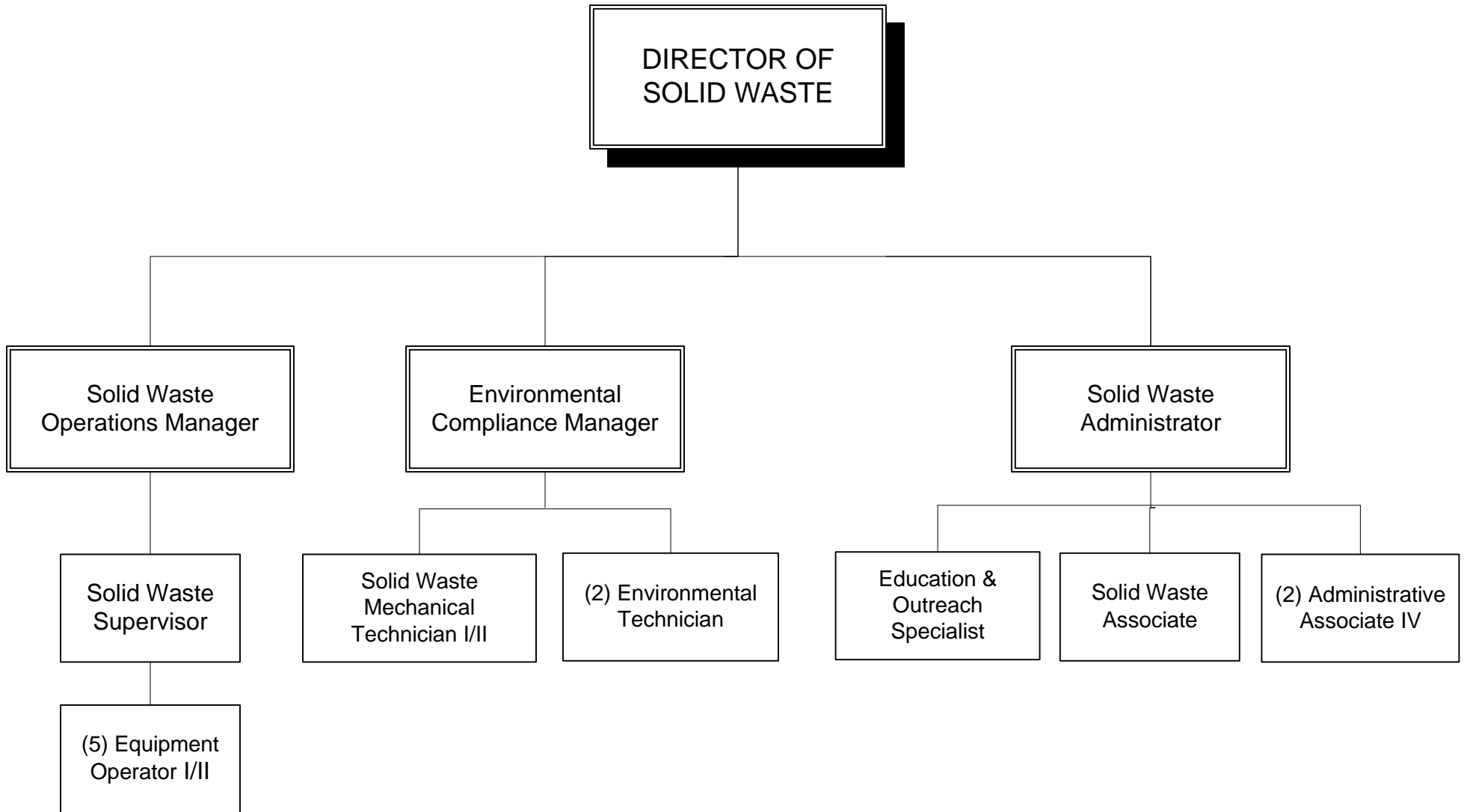
**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2025**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Airport -	Vehicle	1	60,000	60,000
		<u>1</u>		<u>60,000</u>

AIRPORT PROGRAM BUDGETS

NAME	ORG	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
Administration	51701	472,259	19,040	-	3,132,148	3,623,447	1,292,447	2,331,000	2,187,310	779,485	6.57	180.61
Field Maintenance	51703	349,104	-	-	723,900	1,073,004	-	1,073,004	1,072,474	995,138	0.05	7.77
Maintenance Shop	51705	98,661	-	-	38,850	137,511	-	137,511	137,073	116,164	0.32	18.00
Fire Station	51707	-	9,000	-	44,750	53,750	9,000	44,750	40,750	39,500	9.82	3.16
Tower	51709	-	-	-	51,900	51,900	-	51,900	47,800	40,300	8.58	18.61
Terminal Building	51711	-	-	-	77,030	77,030	-	77,030	75,750	64,420	1.69	17.59
Other Buildings	51715	23,575	-	-	23,600	47,175	-	47,175	103,904	38,019	(54.60)	173.29
Unclassified	51717	-	-	60,000	-	60,000	-	60,000	130,000	92,000	(53.85)	N/A
Debt Principal		-	-	-	349,364	349,364	-	349,364	340,016	2,416,438	2.70	(85.93)
Debt Interest		-	-	-	61,153	61,153	-	61,153	70,945	100,829	(13.80)	(29.64)
Grand Totals		<u>943,599</u>	<u>28,040</u>	<u>60,000</u>	<u>4,502,695</u>	<u>5,534,334</u>	<u>1,301,447</u>	<u>4,232,887</u>	<u>4,206,022</u>	<u>4,682,293</u>	<u>0.64</u>	<u>(10.17)</u>
Back out depreciation								(2,979,623)	(2,975,000)	(1,442,500)	0.20	106.24
Back out debt expense								(410,517)	(410,961)	(2,517,267)	(0.11)	(83.67)
Airport Fund balance applied								-	(97,535)	-	(100.00)	0.00
Airport Net/(Levy) removing Debt:								<u>842,747</u>	<u>722,526</u>	<u>722,526</u>	<u>16.64</u>	<u>0.00</u>

SOLID WASTE



SOLID WASTE

Solid Waste Fund: 520 2025 BUDGET NARRATIVE

DEPARTMENT HEAD:
LOCATION:

Kathryn Hutter
Winnebago County Solid Waste Department
100 W. County Road Y
Oshkosh, WI 54901

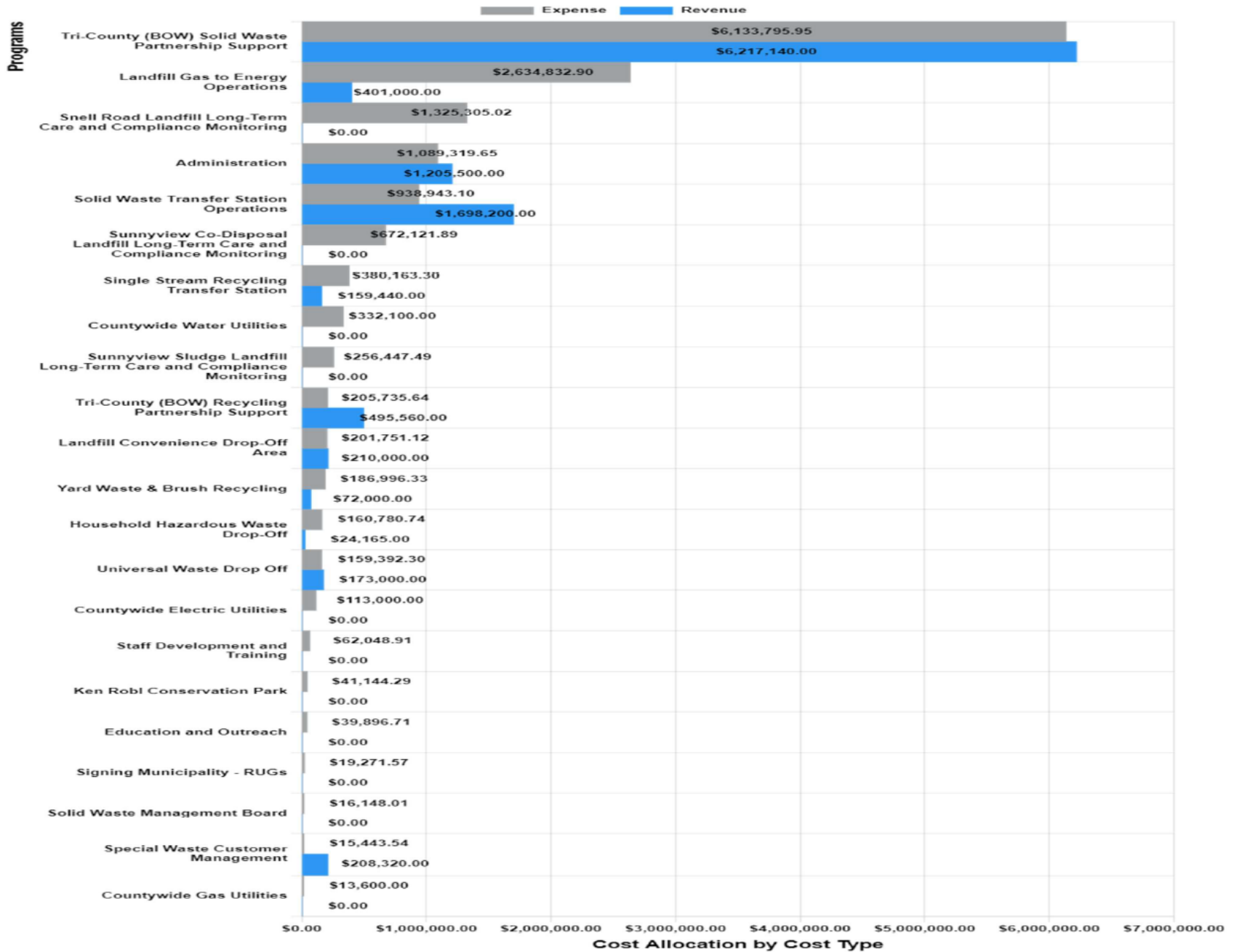
Telephone: (920) 232-1805

The Solid Waste Management Board (SWMB) owns and operates the Winnebago County Solid Waste/Recycling Transfer Facility, Sunnyview Landfill Co-Disposal and Sludge Sites (closed), Snell Road Landfill (closed), Household Hazardous Waste (HHW) Facility and Landfill Gas Collection/Utilization Facilities. The Solid Waste Management Board also co-owns/operates the Tri-County Recycling Facility along with partner Counties, Outagamie and Brown.

Solid Waste Program Inventory

Program	Description
Education and Outreach	Community education and outreach for residential and commercial recycling materials and universal waste recycling programs.
Household Hazardous Waste Drop-Off	Operate and maintain a drop-off facility for disposal and/or reuse of household hazardous wastes from Winnebago County residents
Ken Robl Conservation Park	Management and maintenance of the Ken Robl Conservation Park located at the closed Snell Road Landfill, in partnership with the Parks Department.
Landfill Convenience Drop-Off Area	Operate and maintain the small-vehicle customer convenience drop-off area at the Sunnyview Landfill. Includes hauling and unloading of various waste/recycling roll-off boxes at the Solid Waste/Recycling Transfer Station.
Single Stream Recycling Transfer Station	Operation of a single stream recycling transfer station for management of recyclable materials from municipal and commercial customers. Includes loading and hauling of recyclable materials to the Tri-County recycling facility in Outagamie County for processing.
Solid Waste Transfer Station Operations	Operation of a solid waste transfer station management of waste materials from residential, commercial and industrial customers. Includes loading and hauling of waste materials to regional landfills in Outagamie and Brown County for disposal.
Special Waste Customer Management	Management of Special Waste customers, materials, contracts and BOW shared materials (ADC/BU/C-Soil)
Universal Waste Drop Off	Management and maintenance of various drop-off programs for miscellaneous wastes and materials banned from landfill disposal including e-waste, tires, appliances, batteries, used oil, oil filters, ballasts, lamps, etc.
Yard Waste & Brush Recycling	Operation and maintenance of a yard waste and brush drop-off site for residential, municipal and commercial customers. Includes periodic grinding of these materials and loading out for beneficial use.
Administration	Providing administration activities for the Solid Waste Department and Solid Waste Management Board
Landfill Gas to Energy Operations	Operation and maintenance of landfill gas collection, treatment and compression system that conveys landfill gas to three (3) engine generators that burn landfill gas and generate electricity that is sold back to the utility grid. Includes WDNR air permit compliance activities and PSC pipeline compliance activities.
Signing Municipality - RUGs	Management of Signing Municipality - Responsible Unit of Government (RUG) reporting, contract management and relations.

Snell Road Landfill Long-Term Care and Compliance Monitoring	Post closure, long-term care and maintenance/monitoring of the closed Snell Road Landfill. Includes environmental monitoring of landfill gas, groundwater, surface water and leachate in accordance with WDNR permit approvals.
Solid Waste Management Board	Prepare for and attend County Board and committee meetings; draft legislation and supporting materials; provide information and answer questions.
Staff Development and Training	Coordination of continuing education conferences and training, and industry seminars/webinars for Solid Waste Department employees
Sunnyview Co-Disposal Landfill Long-Term Care and Compliance Monitoring	Post closure, long-term care and maintenance/monitoring of the closed Sunnyview Landfill Co-Disposal Site. Includes environmental monitoring of landfill gas, groundwater, surface water and leachate in accordance with WDNR permit approvals.
Sunnyview Sludge Landfill Long-Term Care and Compliance Monitoring	Post closure, long-term care and maintenance/monitoring of the closed Sunnyview Landfill Sludge Site. Includes environmental monitoring of landfill gas, groundwater, surface water and leachate in accordance with WDNR permit approvals.
Tri-County (BOW) Recycling Partnership Support	Assist with coordination of Tri-County Recycling Facility operation and maintenance activities including capital improvements. Includes additional recycling education and outreach.
Tri-County (BOW) Solid Waste Partnership Support	Assist with coordination of BOW shared regional landfill and transfer station operational programs



Financial Summary Solid Waste

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	4,797,492	10,261,006	10,918,900	11,175,965
Labor	689,518	1,622,796	1,625,796	1,709,379
Travel	3,558	7,735	16,815	17,565
Capital	772,456	1,828,097	664,000	1,326,985
Other Operating Expenses	3,649,582	9,366,280	10,213,699	10,816,344
Non-Operating - Debt Expenses	-	-	-	-
Total Expenditures	5,115,114	12,824,908	12,520,310	13,870,273
(Surplus)/ Deficit Before Adjustments			1,601,410	2,694,308
<i>Adjustments:</i>				
Back out depreciation			(917,000)	(1,007,900)
Net (Surplus) / Deficit on a Budgetary Basis			684,410	1,686,408

Winnebago County
Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 520 - Solid Waste							
Revenue							
Intergov Rev:							
Agri Trade Consumer Protection	42004	17,252	15,000	15,000	21,438	24,165	61.10%
Intergov Rev Subtotal:		17,252	15,000	15,000	21,438	24,165	61.10%
Public Services:							
Power Sales	45029	721,470	600,000	600,000	400,000	400,000	-33.33%
Donations	45034	85	0	0	0	0	0.00%
Landfill Fees	45051	7,265,188	7,057,400	7,057,400	6,879,754	6,905,000	-2.16%
Public Services Subtotal:		7,986,743	7,657,400	7,657,400	7,279,754	7,305,000	-4.60%
Intergov Services:							
Other Fees	43001	1,440,718	149,000	149,000	142,500	150,500	1.01%
Landfill Fees	43010	653,538	60,000	60,000	60,000	90,000	50.00%
Refunds Municipal	43015	(55,135)	(75,000)	(75,000)	0	0	-100.00%
Cost Share Municipalities	43016	14,406	15,000	15,000	15,000	15,000	0.00%
Landfill Fees Out of County	43020	502,561	464,000	464,000	168,764	211,800	-54.35%
Transfer Station Cost Credit	43021	750,000	960,000	960,000	975,000	1,068,000	11.25%
Hauling Cost Credit	43022	979,998	960,000	960,000	885,000	1,000,000	4.17%
Intergov Services Subtotal:		4,286,086	2,533,000	2,533,000	2,246,264	2,535,300	0.09%

Winnebago County
Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 520 - Solid Waste							
Interfund Revenue:							
Landfill Fees	65051	56,953	65,000	65,000	63,050	65,000	0.00%
Other Department Charges	65081	0	0	0	0	0	0.00%
Interfund Revenue Subtotal:		56,953	65,000	65,000	63,050	65,000	0.00%
Total Operating Revenue:							
		12,347,035	10,270,400	10,270,400	9,610,506	9,929,465	-3.32%
Interest:							
Interest Investments	48000	927,506	454,000	454,000	454,000	1,033,000	127.53%
Investment Mark to Market	48002	681,809	0	0	0	0	0.00%
Interest Income -LTC	48004	429,132	151,000	151,000	151,000	168,000	11.26%
Interest Subtotal:		2,038,447	605,000	605,000	605,000	1,201,000	98.51%
Misc Revenues:							
Sale Of Prop Equip	48104	0	0	0	0	0	0.00%
Sale of Scrap	48106	107,179	43,000	43,000	45,000	45,000	4.65%
Other Miscellaneous Revenues	48109	235,652	500	500	500	500	0.00%
Misc Revenues Subtotal:		342,831	43,500	43,500	45,500	45,500	4.60%
Other Financing Srcs:							
Gain Sale of Assets	49000	74,500	0	0	0	0	0.00%
Other Financing Srcs Subtotal:		74,500	0	0	0	0	0.00%
Total Non-Operating Revenue:							
		2,455,779	648,500	648,500	650,500	1,246,500	92.21%
Revenue Total:							
		14,802,813	10,918,900	10,918,900	10,261,006	11,175,965	2.35%

**Winnebago County
Budget Detail - 2025**

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 520 - Solid Waste							
Expense							
Wages:							
Regular Pay	51100	919,976	1,086,850	1,086,850	1,086,850	1,133,495	4.29%
Temporary Employees	51101	0	0	0	0	0	0.00%
Elected Officials	51103	3,450	3,750	3,750	3,000	3,750	0.00%
Overtime	51105	18,974	54,946	54,946	54,946	64,580	17.53%
Citizen Board Per Diem	51106	3,325	3,750	3,750	1,500	3,750	0.00%
Payout Wages	51120	0	0	0	0	0	0.00%
Wages Subtotal:		945,725	1,149,296	1,149,296	1,146,296	1,205,575	4.90%
Fringes Benefits:							
FICA Medicare	51200	69,223	87,348	87,348	87,348	92,205	5.56%
Health Insurance	51201	206,187	279,461	279,461	279,461	296,126	5.96%
Dental Insurance	51202	9,921	13,575	13,575	13,575	13,572	-0.02%
Workers Compensation	51203	5,038	14,544	14,544	14,544	11,766	-19.10%
Unemployment Comp	51204	48	0	0	0	0	0.00%
Compensated Absences Expense	51205	12,827	0	0	0	0	0.00%
WI Retirement	51206	65,551	75,005	75,005	75,005	83,681	11.57%
Fringe Benefits Other	51207	5,070	6,567	6,567	6,567	6,454	-1.72%
GASB OPEB Adjustment	51214	119	0	0	0	0	0.00%
GASB WRS Life Adjustment	51215	5,779	0	0	0	0	0.00%
GASB WRS 68 Adjustment	51216	64,684	0	0	0	0	0.00%
Fringes Benefits Subtotal:		444,447	476,500	476,500	476,500	503,804	5.73%
Total Labor:		1,390,172	1,625,796	1,625,796	1,622,796	1,709,379	5.14%

Winnebago County
Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 520 - Solid Waste							
Travel:							
Registration Tuition	52001	4,243	10,460	10,460	5,635	10,860	3.82%
Automobile Allowance	52002	2,672	3,500	3,500	1,250	3,500	0.00%
Commercial Travel	52004	0	1,000	1,000	0	1,000	0.00%
Meals	52005	23	485	485	400	535	10.31%
Lodging	52006	230	1,150	1,150	450	1,450	26.09%
Other Travel Exp	52007	48	120	120	0	120	0.00%
Taxable Benefit	52008	0	100	100	0	100	0.00%
Travel Subtotal:		7,216	16,815	16,815	7,735	17,565	4.46%
Total Travel:		7,216	16,815	16,815	7,735	17,565	4.46%
Capital Outlay:							
Buildings	58001	0	80,000	280,000	200,000	125,000	56.25%
Improvements	58002	0	120,000	340,000	205,455	0	-100.00%
Equipment	58004	870,956	464,000	1,561,487	1,422,642	1,201,985	159.05%
Capital Outlay Subtotal:		870,956	664,000	2,181,487	1,828,097	1,326,985	99.85%
Total Capital:		870,956	664,000	2,181,487	1,828,097	1,326,985	99.85%
Office:							
Office Supplies	53000	2,663	4,350	4,350	4,300	6,800	56.32%
Stationery and Forms	53001	260	500	500	300	500	0.00%
Printing Supplies	53002	3,096	4,000	4,000	2,000	2,000	-50.00%
Print Duplicate	53003	3,835	6,300	6,300	5,300	5,300	-15.87%
Postage and Box Rent	53004	2,012	1,700	1,700	1,700	1,700	0.00%

Winnebago County
Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 520 - Solid Waste							
Computer Software	53006	1,000	3,300	3,300	3,100	3,000	-9.09%
Telephone	53008	6,996	7,800	7,800	8,300	9,300	19.23%
Print Duplicate	73003	2,313	5,750	5,750	600	2,750	-52.17%
Postage and Box Rent	73004	641	1,000	1,000	600	1,000	0.00%
Computer Licensing Charge	73006	2,916	6,341	6,341	6,341	0	-100.00%
Office Subtotal:		25,734	41,041	41,041	32,541	32,350	-21.18%
Operating:							
Advertising	53500	19,087	21,400	21,400	32,657	26,000	21.50%
Subscriptions	53501	149	300	300	250	100	-66.67%
Membership Dues	53502	480	2,300	2,300	1,000	2,300	0.00%
Publish Legal Notices	53503	0	325	325	125	425	30.77%
Household Supplies	53516	975	2,150	2,150	1,150	1,650	-23.26%
Uniforms Tools Allowance	53517	400	500	500	500	500	0.00%
Food	53520	27	500	500	55	300	-40.00%
Small Equipment	53522	7,794	61,950	61,950	62,700	59,525	-3.91%
Shop Supplies	53523	9,638	13,350	13,350	12,900	13,100	-1.87%
Medical Supplies	53524	482	910	910	530	900	-1.10%
Safety Supplies	53543	0	100	100	100	100	0.00%
Motor Fuel	53548	42,034	42,000	42,000	50,000	50,000	19.05%
Equipment Rental	53551	6,913	12,500	12,500	106,000	46,500	272.00%
Operating Licenses Fees	53553	17,256	9,650	9,650	9,408	18,110	87.67%
Bad Debts Expense	53561	0	0	0	0	0	0.00%
Other Miscellaneous	53568	1,660	2,200	2,200	2,400	2,200	0.00%
Machinery Rental	53570	0	0	0	0	0	0.00%
Small Equipment Technology	53580	393	0	0	0	0	0.00%
Motor Fuel	73548	11,087	13,600	13,600	13,600	13,600	0.00%
Operating Subtotal:		118,375	183,735	183,735	293,375	235,310	28.07%

**Winnebago County
Budget Detail - 2025**

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 520 - Solid Waste							
Repairs & Maint:							
Crushed Stone	54000	0	4,000	4,000	2,500	4,000	0.00%
Other Supplies and Expense	54004	5,233	12,000	12,000	9,859	12,000	0.00%
Electrical Products	54010	347	1,600	1,600	1,050	1,600	0.00%
Electrical Fixtures	54011	0	0	0	0	0	0.00%
Other Elect Products	54012	0	50	50	50	50	0.00%
Lubricants	54016	64,902	75,000	75,000	66,500	75,000	0.00%
Machine Equip Parts	54017	99,333	161,000	161,000	99,000	150,500	-6.52%
Tires Batteries	54018	8,111	40,000	40,000	4,800	40,000	0.00%
Maintenance Buildings	54020	1,763	2,950	2,950	5,015	3,950	33.90%
Maintenance Grounds	54021	205	3,750	3,750	5,750	5,750	53.33%
Maintenance Equipment	54022	8,887	18,735	18,735	24,000	15,500	-17.27%
Maintenance Vehicles	54023	77	500	500	300	500	0.00%
Repair Maintenance Supplies	54024	26,851	50,100	50,100	51,150	57,600	14.97%
Sign Parts Supplies	54027	543	1,550	1,550	900	1,150	-25.81%
Other Maint Supplies	54028	40	2,000	2,000	750	2,000	0.00%
Equipment Repairs	54029	96,431	159,500	159,500	104,000	148,500	-6.90%
Labor-Ldfl from Hwy	74018	0	1,000	1,000	0	1,000	0.00%
Machinery-Ldfl from Hwy	74019	0	1,000	1,000	0	1,000	0.00%
Maintenance Buildings	74020	14,000	9,000	9,000	9,000	11,000	22.22%
Maintenance Grounds	74021	72,339	30,150	30,150	30,150	30,150	0.00%
Technology Repair and Maintain	74029	759	759	759	759	0	-100.00%
Repairs & Maint Subtotal:		399,820	574,644	574,644	415,533	561,250	-2.33%
Utilities:							
Heat	54700	8,910	13,600	13,600	9,400	13,600	0.00%
Power and Light	54701	111,522	113,000	113,000	109,300	113,000	0.00%
Water and Sewer	54702	227,068	331,900	331,900	277,000	332,100	0.06%
Utilities Subtotal:		347,500	458,500	458,500	395,700	458,700	0.04%

**Winnebago County
Budget Detail - 2025**

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 520 - Solid Waste							
Contractual Services:							
Medical and Dental	55000	210	1,000	1,000	1,000	1,000	0.00%
Legal Services	55001	34,863	15,000	15,000	3,500	15,000	0.00%
Pest Extermination	55002	3,054	3,300	3,300	3,350	3,400	3.03%
Vehicle Repairs	55005	127	3,000	3,000	6,000	6,000	100.00%
Grounds Maintenance	55007	67,501	361,000	361,000	354,000	756,000	109.42%
Building Repairs	55008	20,138	35,200	35,200	34,200	35,200	0.00%
Professional Service	55014	29,848	44,850	44,850	25,145	35,710	-20.38%
Janitorial Services	55016	23,522	27,800	27,800	27,800	29,280	5.32%
Architect Engineer	55019	495,709	568,000	568,000	420,090	799,500	40.76%
Management Services	55020	292,952	339,000	339,000	271,500	280,765	-17.18%
Other Contract Serv	55030	11,187	8,700	8,700	5,500	13,000	49.43%
Credit Card Convenience Fees	55043	0	0	0	0	25,000	100.00%
Regional Fees	55048	6,167,708	5,283,800	5,283,800	5,000,000	5,084,400	-3.77%
Hauling Fees	55049	1,147,885	1,106,000	1,106,000	1,027,000	1,150,000	3.98%
Accounting Auditing	75012	44,000	47,500	47,500	47,500	47,000	-1.05%
Data Processing	75013	24,600	26,252	26,252	26,252	26,200	-0.20%
Professional Services	75014	60,000	65,252	65,252	65,252	68,000	4.21%
Technology Interfund Exp	75100	0	0	0	0	26,176	100.00%
Contractual Services Subtotal:		8,423,304	7,935,654	7,935,654	7,318,089	8,401,631	5.87%
Insurance Expenses:							
Prop Liab Insurance	56000	25,901	26,000	26,000	26,000	50,000	92.31%
Prop Liab Insurance	76000	69,736	77,125	77,125	77,125	69,203	-10.27%
Insurance Expenses Subtotal:		95,637	103,125	103,125	103,125	119,203	15.59%

**Winnebago County
Budget Detail - 2025**

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 520 - Solid Waste							
Deprec & Amort:							
Provision for Long Term Care	56502	(626,184)	0	0	0	0	0.00%
Depreciation Expense	56503	798,944	917,000	917,000	807,917	1,007,900	9.91%
Amortization of SSR	56504	69,598	0	0	0	0	0.00%
Deprec & Amort Subtotal:		242,358	917,000	917,000	807,917	1,007,900	9.91%
Total Other Operating:		9,652,727	10,213,699	10,213,699	9,366,280	10,816,344	5.90%
Other Financing Uses:							
Loss on Disposition of Assets	59508	43,113	0	0	0	0	0.00%
Other Financing Uses Subtotal:		43,113	0	0	0	0	0.00%
Total Non-Operating Expense:		43,113	0	0	0	0	0.00%
Expense Total:		11,964,184	12,520,310	14,037,797	12,824,908	13,870,273	10.78%
Surplus / (Deficit) prior to adjustments:		2,838,629	(1,601,410)	(3,118,897)	(2,563,902)	(2,694,308)	68.25%
Adjustments:							
Back out depreciation			917,000	917,000		1,007,900	9.91%
Solid Waste Surplus / (Deficit) - budgetary basis:			(684,410)	(2,201,897)		(1,686,408)	146.40%

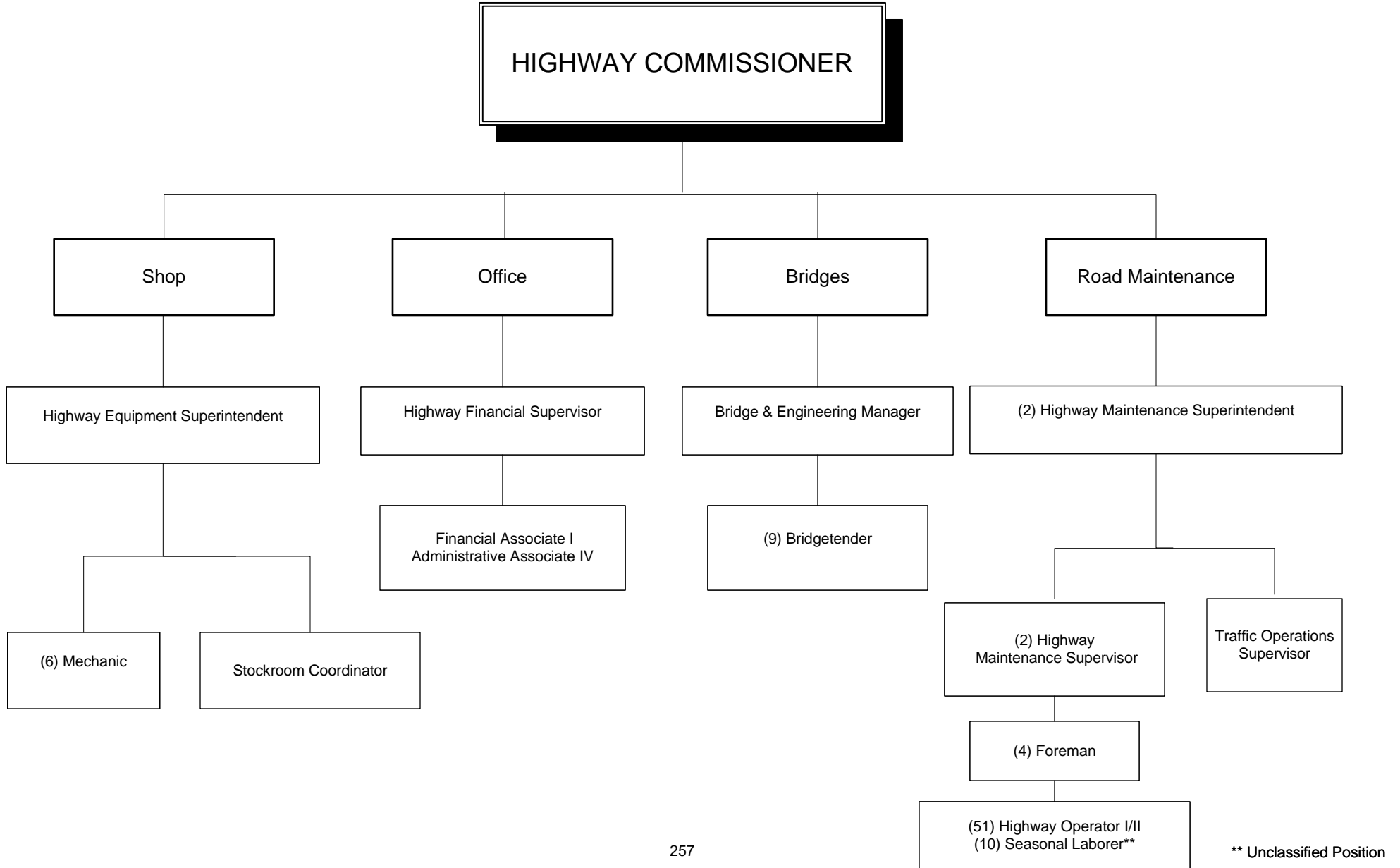
**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2025**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Solid Waste -				
	Vehicle	1	54,000	54,000
	Litter Vacuum	1	33,600	33,600
	40cy Rolloff Container	2	8,000	16,000
	Portable Welder/Generator	1	8,000	8,000
	1,000 gal Motor Oil Tank	1	22,000	22,000
	Leachate Lift Station Rehab	1	45,000	45,000
	Snell Road Landfill Equipment Storage Garage	1	80,000	80,000
	Landfill Gas Flare System Upgrade	1	1,068,385	1,068,385
		9		1,326,985

**SOLID WASTE
PROGRAM BUDGETS**

NAME	ORG	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
Administration	52801	312,039	13,500	104,400	1,019,601	1,449,540	1,277,500	172,040	1,067,033	1,335,135	(83.90)	(20.10)
Snell Road	52803	155,754	-	125,000	1,106,900	1,387,654	-	1,387,654	823,730	885,589	68.50	(7.00)
Sludge Cells	52805	41,076	-	-	80,000	121,076	-	121,076	111,237	125,334	8.80	(11.20)
Co-Disposal	52807	172,809	-	-	384,000	556,809	-	556,809	517,959	501,052	7.50	3.40
Hazardous Waste	52809	32,372	295	-	113,560	146,227	24,165	122,062	125,908	105,407	(3.10)	19.40
Recycling	52811	303,354	1,520	8,400	366,797	680,071	828,000	(147,929)	(233,944)	(67,360)	(36.80)	247.30
MSW Transfer Station	52813	505,468	500	16,800	6,634,215	7,156,983	8,645,300	(1,488,317)	(1,490,932)	(496,265)	(0.20)	200.40
Landfill Gas	52817	186,507	1,750	1,072,385	1,111,271	2,371,913	401,000	1,970,913	680,419	1,768,333	189.70	(61.50)
Grand Totals		<u>1,709,379</u>	<u>17,565</u>	<u>1,326,985</u>	<u>10,816,344</u>	<u>13,870,273</u>	<u>11,175,965</u>	<u>2,694,308</u>	<u>1,601,410</u>	<u>4,157,225</u>	68.20	(61.50)
Less Depreciation								(1,007,900)	(917,000)	(913,000)	9.90	0.40
Fund Adjustments - Surplus / (Deficit)								(1,686,408)	(684,410)	(3,244,225)	146.40	(78.90)
Net Solid Waste								<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00</u>	<u>0.00</u>

HIGHWAY



HIGHWAY DEPARTMENT

Highway Fund: 540
2025 BUDGET NARRATIVE

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

TELEPHONE: (920) 232-1700

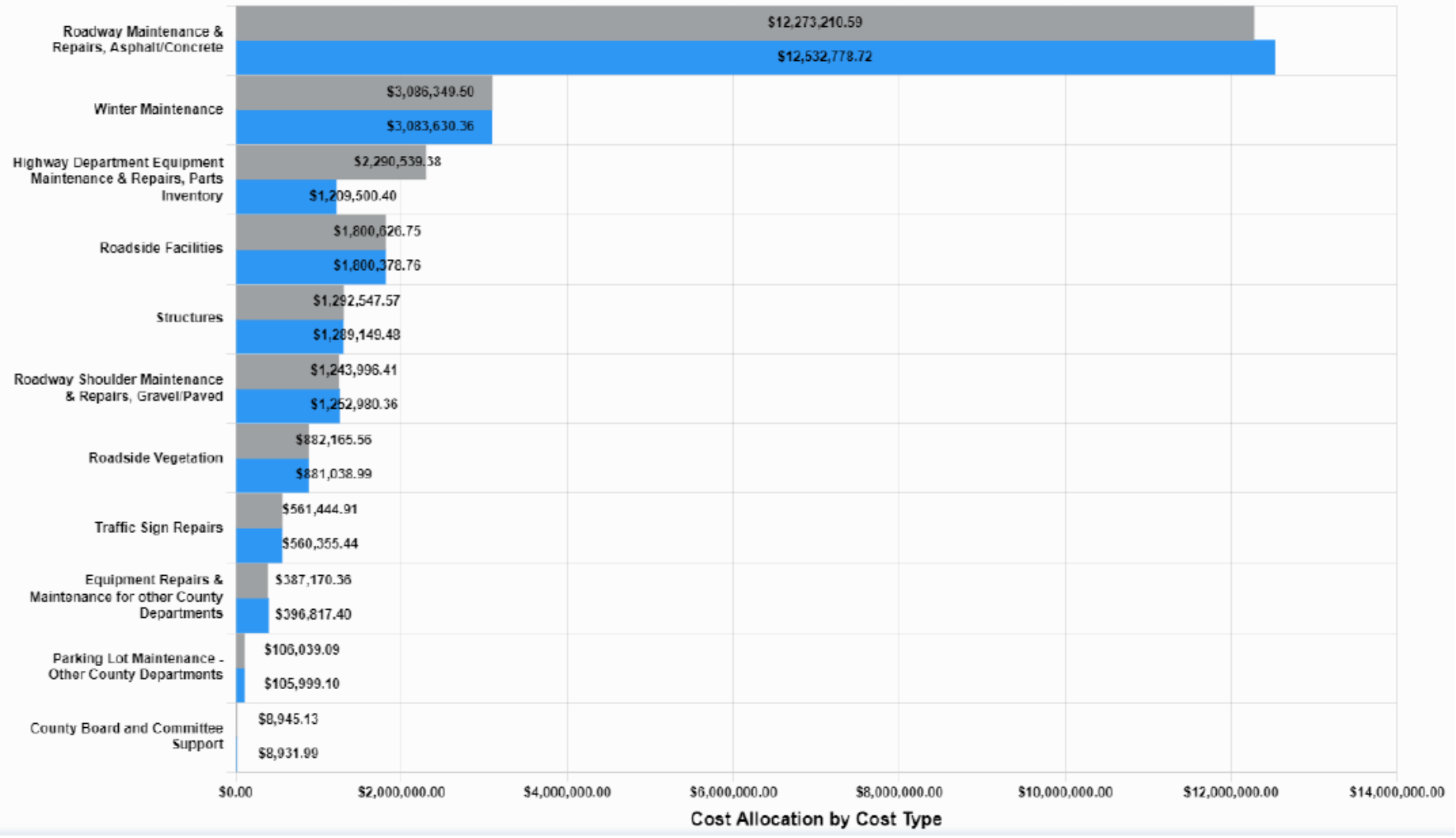
The highway department provides a high level of public service to residents of Winnebago County and the public in general, through cost effective management, repair and construction of the County system of highways; by assisting the towns in Winnebago County with town road maintenance services and by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

Highway Program Inventory

Program	Description
Equipment Repairs & Maintenance for other County Departments	Equipment Maintenance and Repairs
Highway Department Equipment Maintenance & Repairs, Parts Inventory	Maintenance and repairs of the Highway Department equipment and management of the parts inventory.
Parking Lot Maintenance - Other County Departments	General maintenance of all county department parking lots
Roadside Facilities	Clean/repair/replace drainage structures, maintain roadside drainage, and maintain safety appurtenances.
Roadside Vegetation	Mowing, litter pick up, and woody vegetation removal.
Roadway Maintenance & Repairs, Asphalt/Concrete	Perform spot repairs, crack sealing/filling, seal coating, wedging/rut filling, milling/bump removal, thin resurfacing, emergency/non emergency repairs of concrete pavement, distressed pavement.
Roadway Shoulder Maintenance & Repairs, Gravel/Paved	Perform maintenance and repairs on gravel and/or paved shoulders and sweeping.
Structures	Bridge maintenance and repairs.
Traffic Sign Repairs	Permanent and temporary sign repairs and installation.
Winter Maintenance	Plowing snow and applying salt and brine to roadways.
County Board and Committee Support	Prepare for and attend County Board and committee meetings; draft legislation and supporting materials; provide information and answer questions

Expense Revenue

Programs



Financial Summary Highway

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	7,200,503	20,390,165	20,327,610	20,795,001
Labor	3,325,395	7,685,252	7,745,252	7,907,533
Travel	6,439	10,100	8,300	10,900
Capital	539,446	1,772,345	2,105,125	299,000
Other Operating Expenses	3,418,898	10,651,551	10,668,577	10,957,261
Non-Operating - Debt expenses	75,119	78,351	78,351	78,725
Total Expenditures	7,365,297	20,197,599	20,605,605	19,253,419
(Surplus) deficit before adjustments			277,995	(1,541,582)
<i>Adjustments:</i>				
Back out depreciation			(848,000)	(900,000)
Net (surplus) deficit on a budgetary basis			(570,005)	(2,441,582)

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 540 - Highway							
Revenue							
Licenses:							
Permit Fees	44003	32,393	21,922	21,922	27,252	25,000	14.04%
Licenses Subtotal:		32,393	21,922	21,922	27,252	25,000	14.04%
Public Services:							
Highway Services	45000	8,152	688	688	1,000	1,000	45.35%
Public Services Subtotal:		8,152	688	688	1,000	1,000	45.35%
Intergov Services:							
Hwy Maint State	43005	5,065,283	5,000,000	5,000,000	5,000,000	5,000,000	0.00%
Hwy Maint Municipal	43008	3,378,586	3,300,000	3,300,000	3,300,000	3,499,999	6.06%
Hwy Conservation Dev Revenue	43014	4,925	10,000	10,000	8,000	8,000	-20.00%
Intergov Services Subtotal:		8,448,795	8,310,000	8,310,000	8,308,000	8,507,999	2.38%
Interfund Revenue:							
Hwy Maint Municipal	63008	36,232	60,000	60,000	60,000	50,000	-16.67%
Highway Services	65000	7,970,753	11,815,000	11,815,000	11,815,000	12,000,002	1.57%
Material Sales	68105	(3,888)	0	0	0	0	0.00%
Interfund Revenue Subtotal:		8,003,096	11,875,000	11,875,000	11,875,000	12,050,002	1.47%
Total Operating Revenue:		16,492,436	20,207,610	20,207,610	20,211,252	20,584,001	1.86%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 540 - Highway							
Interest:							
Interest Investments	48000	96,478	50,000	50,000	110,000	136,000	172.00%
Investment Mark to Market	48002	71,353	0	0	0	0	0.00%
Interest Subtotal:		167,831	50,000	50,000	110,000	136,000	172.00%
Misc Revenues:							
Sale Of Prop Equip	48104	(3,441)	2,000	2,000	0	0	-100.00%
Sale of Scrap	48106	9,073	10,000	10,000	10,913	10,000	0.00%
Insurance Recoveries	48107	5,473	0	0	0	0	0.00%
Other Miscellaneous Revenues	48109	83,862	58,000	58,000	58,000	65,000	12.07%
Misc Revenues Subtotal:		94,967	70,000	70,000	68,913	75,000	7.14%
Transfers In:							
Other Transfers In	49501	8,899	0	0	0	0	0.00%
Transfers In Subtotal:		8,899	0	0	0	0	0.00%
Total Non-Operating Revenue:		271,698	120,000	120,000	178,913	211,000	75.83%
Revenue Total:		16,764,134	20,327,610	20,327,610	20,390,165	20,795,001	2.30%
Expense							
Wages:							
Regular Pay	51100	4,221,049	4,864,289	4,864,289	4,864,289	4,977,767	2.33%
Temporary Employees	51101	60,847	120,000	120,000	65,000	150,000	25.00%
Overtime	51105	334,723	400,000	400,000	400,000	399,999	0.00%
Payout Wages	51120	14,530	25,000	25,000	20,000	0	-100.00%
Wages Subtotal:		4,631,149	5,409,289	5,409,289	5,349,289	5,527,766	2.19%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 540 - Highway							
Fringes Benefits:							
FICA Medicare	51200	360,624	411,902	411,902	411,902	422,871	2.66%
Health Insurance	51201	1,143,574	1,336,276	1,336,276	1,336,276	1,403,846	5.06%
Dental Insurance	51202	64,957	74,704	74,704	74,704	72,123	-3.45%
Workers Compensation	51203	33,109	89,965	89,965	89,965	75,054	-16.57%
Unemployment Comp	51204	30,842	45,000	45,000	45,000	45,000	0.00%
Compensated Absences Expense	51205	(54,513)	0	0	0	0	0.00%
WI Retirement	51206	318,199	350,577	350,577	350,577	332,697	-5.10%
Fringe Benefits Other	51207	21,134	27,539	27,539	27,539	28,176	2.31%
GASB OPEB Adjustment	51214	18,904	0	0	0	0	0.00%
GASB WRS Life Adjustment	51215	(39,750)	0	0	0	0	0.00%
GASB WRS 68 Adjustment	51216	353,337	0	0	0	0	0.00%
Fringes Benefits Subtotal:		2,250,417	2,335,963	2,335,963	2,335,963	2,379,767	1.88%
Total Labor:							
		6,881,566	7,745,252	7,745,252	7,685,252	7,907,533	2.10%
Travel:							
Registration Tuition	52001	2,255	6,000	6,000	6,000	6,000	0.00%
Automobile Allowance	52002	370	200	200	200	300	50.00%
Vehicle Lease	52003	367	0	0	0	400	100.00%
Commercial Travel	52004	70	0	0	0	100	100.00%
Meals	52005	189	600	600	600	600	0.00%
Lodging	52006	2,894	1,500	1,500	2,500	3,000	100.00%
Other Travel Exp	52007	335	0	0	400	350	100.00%
Taxable Benefit	52008	119	0	0	400	150	100.00%
Travel Subtotal:		6,600	8,300	8,300	10,100	10,900	31.33%
Total Travel:							
		6,600	8,300	8,300	10,100	10,900	31.33%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 540 - Highway							
Capital Outlay:							
Buildings	58001	0	0	0	0	0	0.00%
Equipment Technology	58003	0	0	0	0	0	0.00%
Equipment	58004	1,459,530	2,105,125	3,329,720	1,772,345	299,000	-85.80%
Capital Outlay Subtotal:		1,459,530	2,105,125	3,329,720	1,772,345	299,000	-85.80%
Total Capital:		1,459,530	2,105,125	3,329,720	1,772,345	299,000	-85.80%
Office:							
Office Supplies	53000	2,243	4,500	4,500	4,000	4,500	0.00%
Printing Supplies	53002	728	400	400	400	400	0.00%
Print Duplicate	53003	749	2,000	2,000	2,000	2,000	0.00%
Postage and Box Rent	53004	0	450	450	400	400	-11.11%
Computer Supplies	53005	209	0	0	0	0	0.00%
Computer Software	53006	15,932	15,000	15,000	15,000	0	-100.00%
Telephone	53008	13,829	12,500	12,500	12,000	13,000	4.00%
Telephone Supplies	53009	0	150	150	100	0	-100.00%
Wireless	53012	12,177	12,500	12,500	12,500	13,000	4.00%
Print Duplicate	73003	5,998	5,500	5,500	5,000	4,000	-27.27%
Postage and Box Rent	73004	348	500	500	500	350	-30.00%
Computer Licensing Charge	73006	2,722	6,000	6,000	6,000	0	-100.00%
Office Subtotal:		54,936	59,500	59,500	57,900	37,650	-36.72%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 540 - Highway							
Operating:							
Advertising	53500	0	100	100	100	100	0.00%
Subscriptions	53501	455	400	400	400	400	0.00%
Household Supplies	53516	6,716	4,800	4,800	4,800	6,500	35.42%
Uniforms Tools Allowance	53517	12,710	12,000	12,000	11,000	16,000	33.33%
Food	53520	582	1,974	1,974	2,000	2,000	1.32%
Small Equipment	53522	28,910	55,000	55,000	50,000	50,000	-9.09%
Shop Supplies	53523	45,287	55,000	55,000	50,000	50,000	-9.09%
Medical Supplies	53524	1,671	800	800	800	800	0.00%
Other Operating Supplies	53533	22,118	8,485	8,485	20,000	24,001	182.86%
Safety Supplies	53543	7,804	8,000	8,000	8,000	6,000	-25.00%
Motor Fuel	53548	764,384	895,000	895,000	895,000	895,000	0.00%
Equipment Rental	53551	136,025	190,000	190,000	190,000	180,000	-5.26%
Operating Licenses Fees	53553	1,202	1,000	1,000	1,000	1,000	0.00%
Other Miscellaneous	53568	(22,921)	0	0	0	0	0.00%
Machinery Rental	53570	0	0	0	0	0	0.00%
Fuel Handling	53571	0	0	0	0	0	0.00%
Close to Assets Lia	53572	110,406	0	0	0	0	0.00%
Building Space Cost	53574	51,298	0	0	0	0	0.00%
Field Small Tools	53575	2,500	0	0	0	0	0.00%
Shop Services	53576	0	0	0	0	0	0.00%
Employee Benefits	53577	0	0	0	0	0	0.00%
Small Equipment Technology	53580	8,969	2,000	2,000	2,000	0	-100.00%
Operating Subtotal:		1,178,115	1,234,559	1,234,559	1,235,100	1,231,801	-0.22%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 540 - Highway							
Repairs & Maint:							
Sodium Chloride	54002	195,685	305,000	305,000	305,000	305,000	0.00%
Calcium Chloride	54003	(361)	0	0	0	0	0.00%
Small Hardware	54008	651	1,350	1,350	1,350	1,200	-11.11%
Other Elect Products	54012	0	100	100	100	0	-100.00%
Other Plumbing Prod.	54014	0	0	0	0	0	0.00%
Other Building Materials	54015	11,845	75,000	75,000	45,000	45,000	-40.00%
Lubricants	54016	37,702	32,000	32,000	32,000	40,000	25.00%
Machine Equip Parts	54017	942,268	900,000	900,000	900,000	900,000	0.00%
Tires Batteries	54018	106,521	75,000	75,000	75,000	75,000	0.00%
Road Maintenance Materials	54019	4,639,586	5,000,000	5,000,000	5,000,000	5,200,000	4.00%
Maintenance Buildings	54020	15,664	2,000	2,190	3,500	5,000	150.00%
Maintenance Grounds	54021	50	200	200	200	55,000	27,400.00%
Maintenance Equipment	54022	3,005	5,700	5,700	4,500	5,000	-12.28%
Consumable Tools	54026	9,305	6,000	6,000	6,000	6,500	8.33%
Equipment Repairs	54029	7,508	40,000	40,000	40,000	40,000	0.00%
Maintenance Grounds	74021	11,102	20,000	20,000	41,605	0	-100.00%
Maintenance Equipment	74022	0	0	0	0	0	0.00%
Technology Repair and Maintain	74029	1,023	1,354	1,354	1,354	0	-100.00%
Repairs & Maint Subtotal:		5,981,557	6,463,704	6,463,894	6,455,609	6,677,700	3.31%
Utilities:							
Heat	54700	44,256	55,000	55,000	55,000	55,000	0.00%
Power and Light	54701	58,294	68,000	68,000	68,000	70,000	2.94%
Water and Sewer	54702	118,039	91,872	91,872	90,000	95,000	3.40%
Refuse Collection	54703	0	4,500	4,500	0	0	-100.00%
Heat	74700	0	0	0	0	0	0.00%
Refuse Collection	74703	39,827	50,000	50,000	50,000	50,000	0.00%
Utilities Subtotal:		260,417	269,372	269,372	263,000	270,000	0.23%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 540 - Highway							
Contractual Services:							
Medical and Dental	55000	9,488	6,600	6,600	6,600	7,250	9.85%
Other Repair Maint Streets	55004	492,444	800,000	833,960	800,000	850,000	6.25%
Building Repairs	55008	56,645	50,000	50,000	50,000	50,000	0.00%
Data Processing	55013	590	1,500	1,500	0	0	-100.00%
Professional Service	55014	25,108	700,000	806,100	700,000	700,000	0.00%
Janitorial Services	55016	13,950	14,500	14,500	14,500	14,500	0.00%
Administration Fee	55037	0	0	0	0	0	0.00%
Technology Interfund Exp	75100	0	0	0	0	26,959	100.00%
Contractual Services Subtotal:		598,225	1,572,600	1,712,660	1,571,100	1,648,709	4.84%
Insurance Expenses:							
Prop Liab Insurance	76000	213,750	220,842	220,842	220,842	191,401	-13.33%
Insurance Expenses Subtotal:		213,750	220,842	220,842	220,842	191,401	-13.33%
Deprec & Amort:							
Depreciation Expense	56503	929,920	848,000	848,000	848,000	900,000	6.13%
Deprec & Amort Subtotal:		929,920	848,000	848,000	848,000	900,000	6.13%
Total Other Operating:		9,216,920	10,668,577	10,808,827	10,651,551	10,957,261	2.71%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 540 - Highway							
Debt Payments:							
Debt Principal Payments	57000	70,393	71,007	71,007	71,007	73,174	3.05%
Debt Interest Payments	57001	8,671	7,344	7,344	7,344	5,551	-24.41%
Debt Payments Subtotal:		79,063	78,351	78,351	78,351	78,725	0.48%
Total Non-Operating Expense:							
		79,063	78,351	78,351	78,351	78,725	0.48%
Expense Total:		17,643,678	20,605,605	21,970,450	20,197,599	19,253,419	-6.56%
Surplus / (Deficit) prior to adjustments:		(879,544)	(277,995)	(1,642,840)	192,566	1,541,582	-654.54%
Adjustments:							
Back out depreciation		929,920	848,000	848,000	848,000	900,000	6.13%
Highway Surplus / (Deficit) - budgetary basis:		50,375	570,005	(794,840)	1,040,566	2,441,582	328.34%

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2025**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Highway -				
	Wheeled Skid Steer	1	95,000	95,000
	Brine Wedge Tank	4	16,000	64,000
	Commissioner Vehicle	1	60,000	60,000
	Cat Trimble Grader	1	20,000	20,000
	Superintendent Vehicle	1	60,000	60,000
		<u>8</u>		<u>299,000</u>

Financial Summary County Road Maintenance

<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	606,242	2,331,560	2,329,236	2,326,560
Labor	-	-	-	-
Travel	-	-	-	-
Capital	-	-	-	-
Other Expenditures	1,875,789	3,508,699	3,508,699	3,508,699
Total Expenditures	1,875,789	3,508,699	3,508,699	3,508,699
Levy			1,179,463	1,182,139

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 040 - County Road Maintenance							
Revenue							
Intergov Rev:							
Transportation Aids	42015	2,249,510	2,226,560	2,226,560	2,226,560	2,226,560	0.00%
Intergov Rev Subtotal:		2,249,510	2,226,560	2,226,560	2,226,560	2,226,560	0.00%
Interfund Revenue:							
Material Sales	68105	54,261	70,000	70,000	75,000	70,000	0.00%
Interfund Revenue Subtotal:		54,261	70,000	70,000	75,000	70,000	0.00%
Total Operating Revenue:		2,303,771	2,296,560	2,296,560	2,301,560	2,296,560	0.00%
Misc Revenues:							
Insurance Recoveries	48107	36,208	32,676	32,676	30,000	30,000	-8.19%
Misc Revenues Subtotal:		36,208	32,676	32,676	30,000	30,000	-8.19%
Total Non-Operating Revenue:		36,208	32,676	32,676	30,000	30,000	-8.19%
Revenue Total:		2,339,980	2,329,236	2,329,236	2,331,560	2,326,560	-0.11%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 040 - County Road Maintenance							
Expense							
Repairs & Maint:							
Repair Maint Streets	75806	2,899,896	2,653,699	2,920,099	2,653,699	2,653,699	0.00%
Snow Removal Streets	75807	875,175	855,000	855,000	855,000	855,000	0.00%
Repairs & Maint Subtotal:		3,775,070	3,508,699	3,775,099	3,508,699	3,508,699	0.00%
Insurance Expenses:							
Prop Liab Insurance	76000	10,764	0	0	0	0	0.00%
Insurance Expenses Subtotal:		10,764	0	0	0	0	0.00%
Total Other Operating:		3,785,834	3,508,699	3,775,099	3,508,699	3,508,699	0.00%
Expense Total:		3,785,834	3,508,699	3,775,099	3,508,699	3,508,699	0.00%
County Road Maintenance		(1,445,855)	(1,179,463)	(1,445,863)	(1,177,139)	(1,182,139)	0.23%