

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
ADMINISTRATION				
County Executive	\$ 6,000	\$ 249,663	\$ -	\$ 243,663
Corporation Counsel	28,500	549,519	-	521,019
County Clerk	47,400	260,605	-	213,205
Dog License	4,300	4,300	-	-
Elections	23,000	72,194	-	49,194
Treasurer	871,480	375,857	-	(495,623)
Human Resources and Payroll	14,250	915,153	-	900,903
Workers Compensation Fund	501,635	850,320	(348,685)	-
Self Funded Health Insurance	17,529,506	17,638,107	(108,601)	-
Self Funded Dental Insurance	861,922	856,922	5,000	-
Finance	44,700	778,158	-	733,458
General Services	454,800	436,959	17,841	-
Prop & Liab Insurance Fund	610,725	1,010,725	(400,000)	-
Information Systems	88,778	1,972,952	-	1,884,174
Technology Replacement	-	895,294	(10,491)	884,803
Facilities & Property Management	112,815	5,722,778	-	5,609,963
	<u>\$ 21,199,811</u>	<u>\$ 32,589,506</u>	<u>\$ (844,936)</u>	<u>\$ 10,544,759</u>

COUNTY EXECUTIVE

General Fund – Department: 004
2019 BUDGET NARRATIVE

DEPARTMENT HEAD: Mark Harris
LOCATION: Winnebago County
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901

TELEPHONE: 232-3450

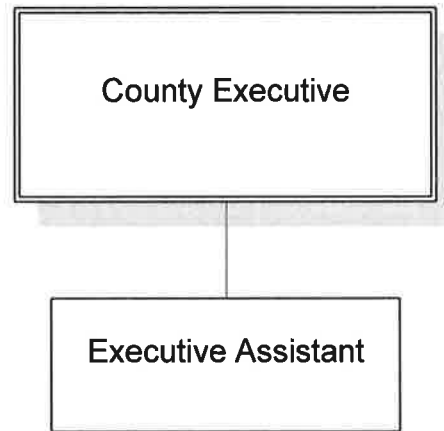
MISSION STATEMENT:

Provide leadership, supervision and direction of County departments; formulate and administer the County budget; participate in the County legislative process; represent the County in inter-governmental relations and act as spokesperson on behalf of the County.

PROGRAM DESCRIPTION:

1. Provide overall administration and management of the county on a daily basis.
2. Execute contracts/agreements/leases/internal personnel documents, etc. on behalf of the County.
3. Supervise the directors of all county departments except those elected.
4. Meet with all department heads as necessary.
5. Respond to the concerns of the general citizenry with follow-up as required.
6. Represent the county, attend meetings with other governmental entities throughout the County and the State in addition to attending County Board and related County committee meetings.
7. Develop the annual County budget proposal consistent with all applicable state limitations and budget constraints.

COUNTY EXECUTIVE



COUNTY EXECUTIVE

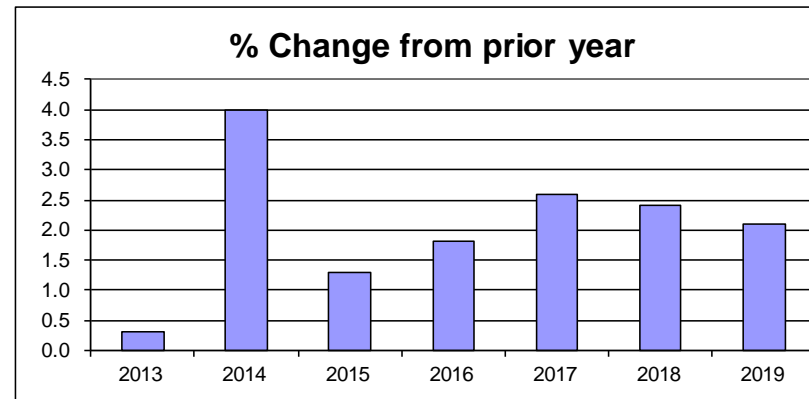
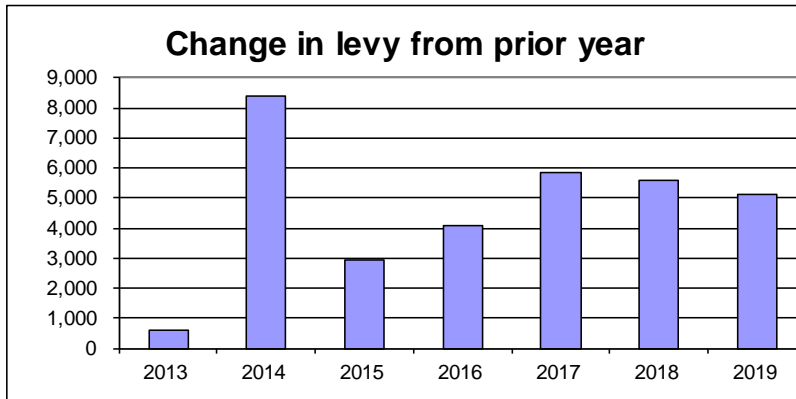
2019 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Full Time	2	2	2	2	2	2	2	2	2	2
Part Time	0	0	0	0	0	0	0	0	0	0
Total	2	2	2	2	2	2	2	2	2	2

There is no change to the staffing table for 2019.

COUNTY LEVY: The tax levy for 2019 is \$243,663, an increase of \$5,098 or 2.1% over 2018. There are no significant changes.



Financial Summary County Executive

Items	2018 7-Month Actual	2018 12-Month Estimate	2018 Adopted Budget	2018 Adjusted Budget	2019 Adopted Budget
Total Revenues	3,500	6,000	6,800	6,800	6,000
Labor	137,701	238,777	238,777	238,777	243,762
Travel	766	1,765	2,290	2,290	2,240
Capital	-	-	-	-	-
Other Expenditures	2,253	3,908	4,298	4,298	3,661
Total Expenditures	140,720	244,450	245,365	245,365	249,663
Levy			238,565		243,663

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Department - 004 - Executive									
Revenue									
Public Services:									
Forms Copies Etc	45003	0	443	0	0	0	0	0	0.00%
Public Services Subtotal:		0	443	0	0	0	0	0	0.00%
Interfund Revenue:									
Professional Services	63002	7,500	6,875	6,792	6,800	6,000	6,000	6,000	-11.76%
Interfund Revenue Subtotal:		7,500	6,875	6,792	6,800	6,000	6,000	6,000	-11.76%
Total Operating Revenue:		7,500	7,318	6,792	6,800	6,000	6,000	6,000	-11.76%
Revenue Total:		7,500	7,318	6,792	6,800	6,000	6,000	6,000	-11.76%
Expense									
Wages:									
Regular Pay	51100	164,075	166,979	169,932	173,262	176,686	176,686	176,686	1.98%
Wages Subtotal:		164,075	166,979	169,932	173,262	176,686	176,686	176,686	1.98%
Fringes Benefits:									
FICA Medicare	51200	12,322	12,604	13,148	13,254	13,517	13,517	13,517	1.98%
Health Insurance	51201	32,803	33,125	35,673	37,158	40,020	37,939	37,939	2.10%
Dental Insurance	51202	2,174	2,174	2,174	2,174	2,174	2,174	2,174	0.00%
Workers Compensation	51203	144	146	268	350	184	184	184	-47.43%
WI Retirement	51206	12,077	11,020	11,555	11,609	11,573	11,573	11,573	-0.31%
Fringe Benefits Other	51207	1,497	1,598	1,697	970	1,689	1,689	1,689	74.12%
Fringes Benefits Subtotal:		61,018	60,667	64,516	65,515	69,157	67,076	67,076	2.38%
Total Labor:		225,093	227,646	234,448	238,777	245,843	243,762	243,762	2.09%

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Department - 004 - Executive									
Travel:									
Registration Tuition	52001	0	325	175	325	300	300	300	-7.69%
Automobile Allowance	52002	1,268	950	998	1,500	1,500	1,500	1,500	0.00%
Meals	52005	14	15	18	75	50	50	50	-33.33%
Lodging	52006	392	395	476	350	350	350	350	0.00%
Other Travel Exp	52007	42	81	20	40	40	40	40	0.00%
Travel Subtotal:		1,715	1,766	1,687	2,290	2,240	2,240	2,240	-2.18%
Total Travel:		1,715	1,766	1,687	2,290	2,240	2,240	2,240	-2.18%
Office:									
Office Supplies	53000	34	39	48	125	50	50	50	-60.00%
Printing Supplies	53002	28	25	25	40	40	40	40	0.00%
Print Duplicate	53003	52	0	54	55	40	40	40	-27.27%
Postage and Box Rent	53004	0	4	0	0	0	0	0	0.00%
Telephone	53008	484	513	360	500	450	450	450	-10.00%
Office Subtotal:		598	581	487	720	580	580	580	-19.44%
Operating:									
Subscriptions	53501	321	301	374	350	350	350	350	0.00%
Membership Dues	53502	321	326	404	350	350	350	350	0.00%
Spec Service Awards	53566	1,377	1,080	1,205	1,500	1,400	1,400	1,400	-6.67%
Print Duplicate	73003	371	409	197	400	400	400	400	0.00%
Postage and Box Rent	73004	36	48	23	70	50	50	50	-28.57%
Operating Subtotal:		2,426	2,164	2,203	2,670	2,550	2,550	2,550	-4.49%
Repairs & Maint:									
Equipment Repairs	74029	66	66	66	70	70	70	70	0.00%
Repairs & Maint Subtotal:		66	66	66	70	70	70	70	0.00%

Winnebago County									
Budget Detail - 2019									
Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Department - 004 - Executive									
Insurance Expenses:									
Prop Liab Insurance	76000	768	840	852	838	461	461	461	-44.99%
Insurance Expenses Subtotal:		768	840	852	838	461	461	461	-44.99%
Total Other Operating:		3,858	3,651	3,609	4,298	3,661	3,661	3,661	-14.82%
Expense Total:		230,666	233,062	239,744	245,365	251,744	249,663	249,663	1.75%
Executive Net/(Levy):		(223,166)	(225,744)	(232,952)	(238,565)	(245,744)	(243,663)	(243,663)	2.14%

CORPORATION COUNSEL

General Fund – Department: 010
2019 BUDGET NARRATIVE

DEPARTMENT HEAD: Mary Anne Mueller
LOCATION: Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54901

TELEPHONE: 236-4752

MISSION STATEMENT:

To provide legal counsel and representation to all Winnebago County Departments, the Winnebago County Board of Supervisors, and the Winnebago County Executive.

PROGRAM DESCRIPTION:

LEGAL COUNSEL: Serves as legal counsel to all Winnebago County employees, 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.

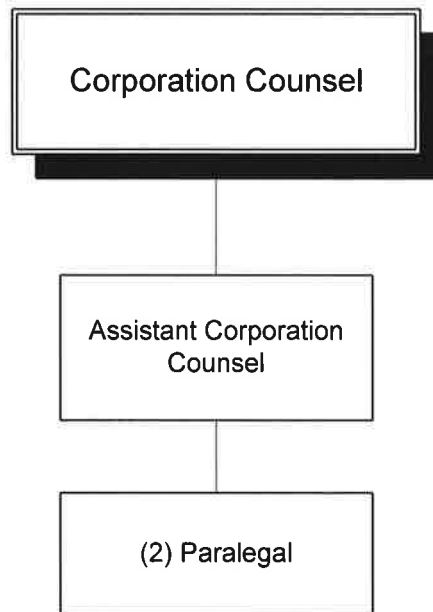
CHILDREN IN NEED OF PROTECTION OR SERVICES: Prosecutes child neglect and abuse matters under Chapter 48 (Children's Code), Wisconsin Statutes. Handles all appellate work, license revocation and denial proceedings. Addresses Fair Hearing questions and provides representation.

TERMINATION OF PARENTAL RIGHTS: Represents the Winnebago County Department of Human Services when it petitions to terminate the parental rights of unfit parents under Chapter 48 (Children's Code), Wisconsin Statutes. Handles all appellate work.

GUARDIANSHIP & PROTECTIVE PLACEMENT ACTIONS: Represents Winnebago County Department of Human Services in actions brought for guardianship and protective placements of infirm individuals under Chapters 54 and 55, Wisconsin Statutes. Handles all appellate work.

MENTAL HEALTH COMMITMENTS: Represents Winnebago County in all actions brought for commitment of individuals suffering with mental health issues under Chapter 51, Wisconsin Statutes. Handles all appellate work.

CORPORATION COUNSEL



CORPORATION COUNSEL

**General Fund –Department: 010
2019 BUDGET NARRATIVE**

DEPARTMENT HEAD: Mary Anne Mueller
LOCATION: Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54901

TELEPHONE: 236-4752

2018 ACCOMPLISHMENTS:

The continued provision of effective legal counsel and representation to all Winnebago County Departments, the Winnebago County Board, and the Winnebago County Executive

2019 GOALS & OBJECTIVES:

To continue to provide effective legal representation and counsel to Winnebago County in a cost-effective and responsible manner.

CORPORATION COUNSEL

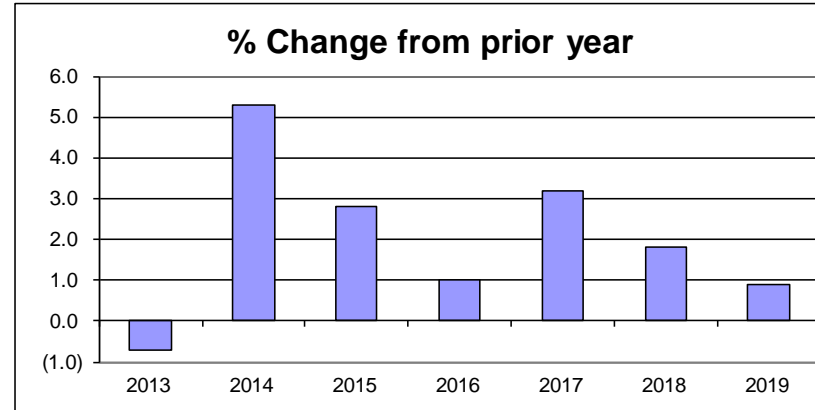
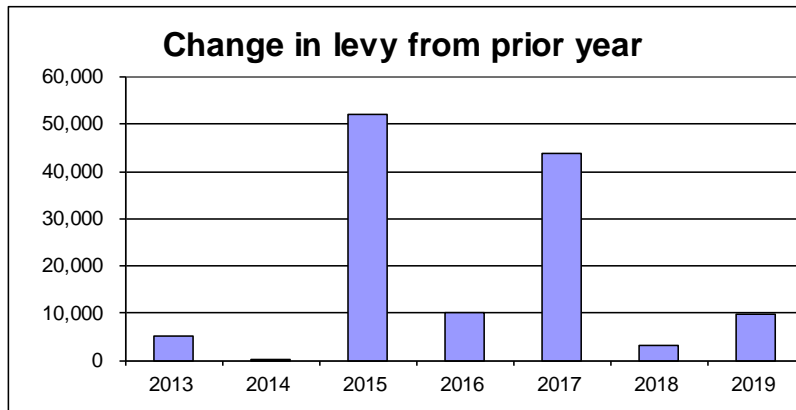
2019 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Full Time	4	4	4	4	4	4	4	4	4	4
Part Time	0	0	0	0	0	0	0	0	0	0
Total	4	4	4	4	4	4	4	4	4	4

There is no change to the staffing table for 2019.

COUNTY LEVY: The 2019 tax levy is \$521,019, an increase of \$4,459 or 0.9% over 2018. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2018 ADOPTED - Corporation Counsel

Account	Amount	Description
Significant changes from 2018		
Tax Levy 2018	\$ 516,560	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Regular Pay	(14,490)	Decrease based on Corporation Counsel retiring in 2018 and the Assistant moving up to that position at a lower salary.
Overtime	3,000	Increase due to inception of State-mandated e-filing responsibilities and increased contested cases, needing staff to work in excess of 40 hours.
Health Insurance	6,581	Health insurance premiums are estimated to increase 2.1% in 2019.
Legal Services	10,000	Increase due to Matters that require representation by outside counsel, and Increase in contested cases, including, but not limited to, Ch 51 appeals.
Other small changes	(632)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2019	\$ 521,019	

Financial Summary Corporation Counsel

Items	2018 7-Month Actual	2018 12-Month Estimate	2018 Adopted Budget	2018 Adjusted Budget	2019 Adopted Budget
Total Revenues	12,062	29,000	29,000	29,000	28,500
Labor	233,798	418,256	418,256	418,256	411,236
Travel	609	1,195	1,195	1,195	1,720
Capital	-	-	-	-	-
Other Expenditures	62,414	126,109	126,109	126,109	136,563
Total Expenditures	296,821	545,560	545,560	545,560	549,519
Levy			516,560		521,019

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Department - 010 - Corporation Counsel									
Revenue									
Public Services:									
Other Fees	45002	13,132	4,487	14,944	13,000	13,000	13,000	13,000	0.00%
Client Cost Shares Fees	45035	0	0	0	200	200	200	200	0.00%
Service Fees	45074	489	591	436	800	800	800	800	0.00%
Public Services Subtotal:		13,621	5,078	15,380	14,000	14,000	14,000	14,000	0.00%
Interfund Revenue:									
Legal Services	65086	14,004	12,837	14,004	15,000	14,500	14,500	14,500	-3.33%
Interfund Revenue Subtotal:		14,004	12,837	14,004	15,000	14,500	14,500	14,500	-3.33%
Total Operating Revenue:		27,625	17,915	29,384	29,000	28,500	28,500	28,500	-1.72%
Revenue Total:		27,625	17,915	29,384	29,000	28,500	28,500	28,500	-1.72%
Expense									
Wages:									
Regular Pay	51100	289,023	293,203	300,319	302,072	287,582	287,582	287,582	-4.80%
Overtime	51105	2,040	3,036	4,358	5,000	8,000	8,000	8,000	60.00%
Wages Subtotal:		291,063	296,239	304,677	307,072	295,582	295,582	295,582	-3.74%
Fringes Benefits:									
FICA Medicare	51200	21,717	21,948	22,424	23,491	22,611	22,611	22,611	-3.75%
Health Insurance	51201	54,524	54,582	58,779	61,198	71,497	67,779	67,779	10.75%
Dental Insurance	51202	3,609	3,609	3,609	3,609	3,609	3,609	3,609	0.00%
Workers Compensation	51203	532	288	474	620	306	306	306	-50.65%
WI Retirement	51206	19,504	19,510	20,719	20,574	19,361	19,361	19,361	-5.90%
Fringe Benefits Other	51207	2,366	2,452	2,518	1,692	1,988	1,988	1,988	17.49%
Fringes Benefits Subtotal:		102,252	102,390	108,523	111,184	119,372	115,654	115,654	4.02%
Total Labor:		393,315	398,629	413,200	418,256	414,954	411,236	411,236	-1.68%

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Department - 010 - Corporation Counsel									
Travel:									
Registration Tuition	52001	100	100	70	125	300	300	300	140.00%
Automobile Allowance	52002	390	900	684	800	800	800	800	0.00%
Meals	52005	0	0	13	50	150	150	150	200.00%
Lodging	52006	0	0	0	175	400	400	400	128.57%
Other Travel Exp	52007	0	2	0	10	20	20	20	100.00%
Taxable Meals	52008	0	14	0	35	50	50	50	42.86%
Travel Subtotal:		490	1,016	766	1,195	1,720	1,720	1,720	43.93%
Total Travel:		490	1,016	766	1,195	1,720	1,720	1,720	43.93%
Office:									
Office Supplies	53000	603	687	886	1,000	1,200	1,200	1,200	20.00%
Stationery and Forms	53001	451	344	351	700	700	700	700	0.00%
Printing Supplies	53002	1,948	1,823	1,442	2,000	2,200	2,200	2,200	10.00%
Print Duplicate	53003	0	0	0	15	30	30	30	100.00%
Postage and Box Rent	53004	84	13	192	150	150	150	150	0.00%
Computer Supplies	53005	0	0	0	50	50	50	50	0.00%
Telephone	53008	793	758	845	825	825	825	825	0.00%
Office Subtotal:		3,879	3,625	3,716	4,740	5,155	5,155	5,155	8.76%
Operating:									
Subscriptions	53501	540	676	142	350	350	350	350	0.00%
Membership Dues	53502	1,244	1,011	1,265	1,400	1,500	1,500	1,500	7.14%
Publish Legal Notices	53503	0	0	0	300	300	300	300	0.00%
Small Equipment	53522	1,366	377	0	400	400	400	400	0.00%
Legal Fees	53530	1,451	1,270	1,593	2,500	2,500	2,500	2,500	0.00%
Witness Expense	53535	0	2,987	1,430	1,000	1,000	1,000	1,000	0.00%
Operating Licenses Fees	53553	20	20	0	0	0	0	0	0.00%
Print Duplicate	73003	5,193	5,406	4,887	5,500	6,000	6,000	6,000	9.09%
Postage and Box Rent	73004	5,212	4,631	4,376	5,000	5,000	5,000	5,000	0.00%
Operating Subtotal:		15,025	16,378	13,693	16,450	17,050	17,050	17,050	3.65%

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Department - 010 - Corporation Counsel									
Repairs & Maint:									
Maintenance Equipment	54022	0	86	86	250	250	250	250	0.00%
Equipment Repairs	54029	86	0	95	100	100	100	100	0.00%
Equipment Repairs	74029	198	198	198	200	200	200	200	0.00%
Repairs & Maint Subtotal:		284	284	379	550	550	550	550	0.00%
Contractual Services:									
Legal Services	55001	109,092	86,217	106,909	102,000	115,000	112,000	112,000	9.80%
Transcription Services	55009	20	110	0	500	750	750	750	50.00%
Professional Service	55014	0	380	0	0	0	0	0	0.00%
Contractual Services Subtotal:		109,112	86,707	106,909	102,500	115,750	112,750	112,750	10.00%
Insurance Expenses:									
Prop Liab Insurance	56000	20	20	0	0	20	20	20	100.00%
Prop Liab Insurance	76000	1,620	1,800	1,872	1,869	1,038	1,038	1,038	-44.46%
Insurance Expenses Subtotal:		1,640	1,820	1,872	1,869	1,058	1,058	1,058	-43.39%
Total Other Operating:		129,939	108,814	126,568	126,109	139,563	136,563	136,563	8.29%
Expense Total:		523,744	508,459	540,534	545,560	556,237	549,519	549,519	0.73%
Corporation Counsel Net/(Levy):		(496,118)	(490,544)	(511,150)	(516,560)	(527,737)	(521,019)	(521,019)	0.86%

COUNTY CLERK

General Fund – Departments: 006-008
2019 BUDGET NARRATIVE

DEPARTMENT HEAD: Sue Ertmer
LOCATION: Winnebago County
112 Otter Avenue, First Floor
Oshkosh, WI 54901

TELEPHONE: 232-3430

MISSION STATEMENT:

The mission of the County Clerk's office is to maintain records of the Winnebago County Board of Supervisors, elections, marriage license applications and related documents, dog licensing information, titles to all county-owned vehicles, work permit applications and other records as directed by Wisconsin statutes; to administer elections and provide other office-related services to the County Board of Supervisors, citizens and municipalities within Winnebago County.

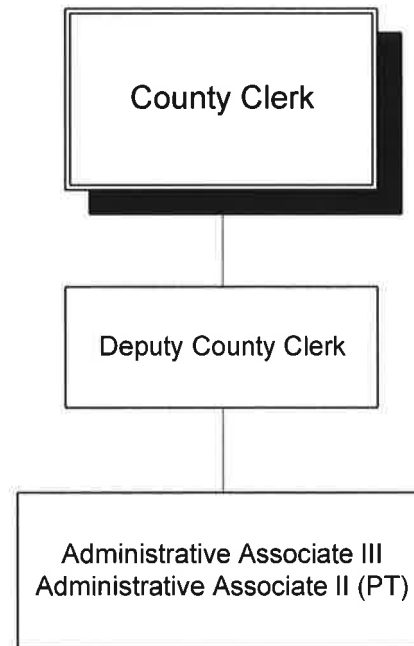
PROGRAM DESCRIPTION:

COUNTY CLERK Provides service and assistance to the public, county staff and County Board. Issues marriage licenses and maintains marriage application records; submits appropriate fees and reports to the State of Wisconsin. Stores and maintains statutorily required documents. Provides notary services, issues work permits to minors, issues county boat launch parking permits and provides a variety of other duties in keeping with the statutory duties of the office. Provides secretarial service to the County Board; distributes meeting notices and minutes for the County Board of Supervisors and County Board committees, commissions and boards, and maintains records of same.

ELECTIONS Acts as Chief Election Official for Winnebago County. Provides election information, election materials and ballots for the county's municipal clerks. Holds informational meetings on election procedures. Coordinates election programming between municipal clerks and voting equipment vendor. Insures each election's data base is correct and then prepares memory devices for all voting equipment in the county. Prepares and publishes all legal notices as required by statute. Records election results on election night and maintains records of same. Conducts county canvass of elections. Prepares and files appropriate election reports with the Wisconsin Elections Commission. Provides candidates and the public with election-related information. Maintains election and financial records of candidates and election committees. Sets up elections in the state's WisVote program.

DOG LICENSE FUND Distributes dog licenses to all municipalities in the county. Maintains the records of dog licenses sold and fees collected. Submits reports and proper fees to the State. Provides license information on missing or stray dogs to local law enforcement, animal shelters and the public. Maintains records of same.

COUNTY CLERK



COUNTY CLERK

General Fund – Departments: 006-008
2019 BUDGET NARRATIVE

DEPARTMENT HEAD: Sue Ertmer
LOCATION: Winnebago County
112 Otter Avenue, First Floor
Oshkosh, WI 54901

TELEPHONE: 232-3430

2018 ACCOMPLISHMENTS:

1. Prepared for and conducted Spring and Fall Elections.
2. Provided assistance and direction to newly elected County Board Supervisors.
3. Provided secretarial service and other assistance to the County Board Chairman and County Board Supervisors.
4. Provided notary public and other services to the general public and county personnel.
5. Finalized office's relocation to the County's Administration Building.
6. Participated in various county and state emergency preparedness exercises in regards to election security
7. Issued approximately 1,000 marriage licenses and 320 state work permits

2019 GOALS & OBJECTIVES:

1. Prepare for and conduct Spring Elections.
2. Complete the setup of the County Clerk's satellite office at courthouse.
3. Work with the Wisconsin Election's Commission and local municipalities on election security and emergency preparedness.
4. Perform the duties and services of this office in a cost-effective, efficient manner.
5. Be responsive to the needs of Winnebago County's citizens and fellow county employees by providing them with efficient, courteous service

COUNTY CLERK

2019 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Full Time	3	3	3	3	3	3	3	3	3	3
Part Time	1	1	1	1	1	1	1	1	1	1
Total	4	4	4	4	4	4	4	4	4	4

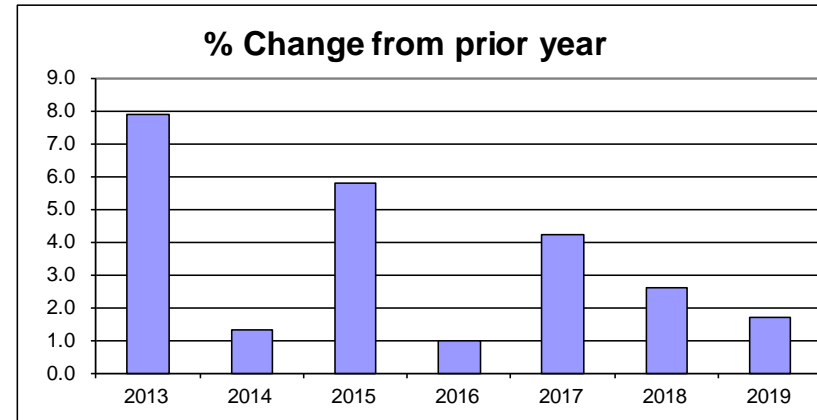
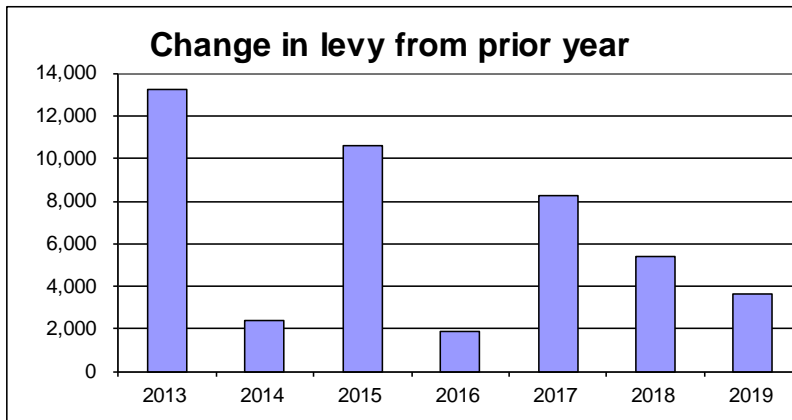
There is no change to the staffing table for 2019.

COUNTY LEVY: County Clerk is split into two sections, one for Clerk and one for Elections. This is being done because the Elections section will go up or down depending on how many and the types of elections are handled in the year. If the two sections were combined the results for the department would be difficult to compare between years.

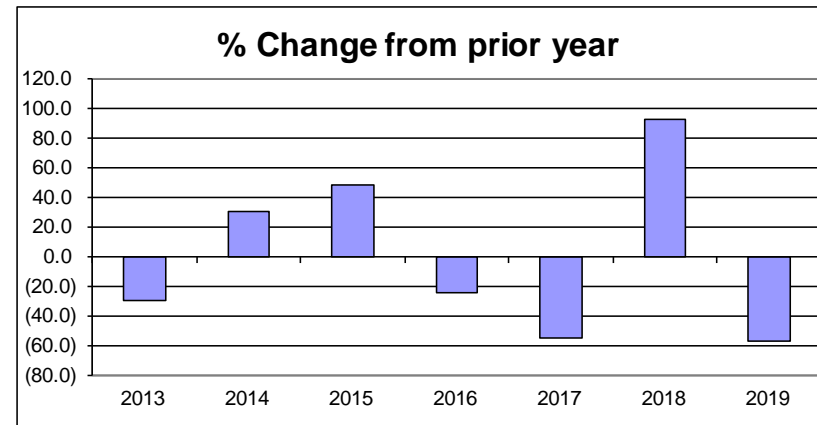
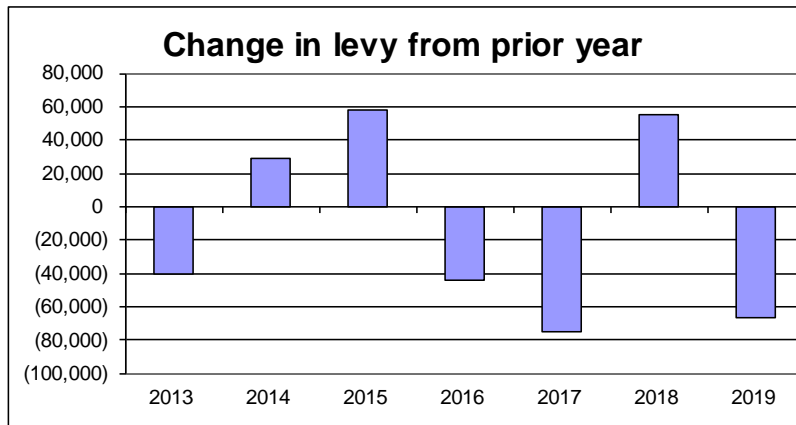
The tax levy for Clerk for 2019 is \$213,205, an increase of \$3,658 or 1.7% over 2018. A schedule of significant changes follows.

The tax levy for Elections for 2019 is \$49,194, a decrease of \$66,840 or 57.6% under 2018. The increase is based on having two elections in 2019, while four elections were held in 2018.

This graph shows the County Clerk budget without the election cost center.



This graph shows the County Clerk election data:



SIGNIFICANT CHANGES FROM 2018 ADOPTED - County Clerk & Elections

Account	Amount			Description
Significant changes from 2018	Clerk	Elections	Dog Licenses	
Tax Levy 2018	\$ 209,547	\$ 116,034	\$ -	
Revenue Changes - impact on levy:				
Other fees	-	8,000	-	Decrease due to only two elections in 2019, while there were four in 2018.
Expense Changes - impact on levy:				
Print Duplicate		(55,000)		Decrease due to only two elections in 2019, while there were four in 2018.
Publish Legal Notices	-	(7,000)	-	Decrease due to only two elections in 2019, while there were four in 2018.
Data Processing	-	(12,500)	-	Decrease due to only two elections in 2019, while there were four in 2018.
Other small changes	3,658	(340)	-	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2019	\$ 213,205	\$ 49,194	\$ -	

Financial Summary **County Clerk**

Items	2018 7-Month Actual	2018 12-Month Estimate	2018 Adopted Budget	2018 Adjusted Budget	2019 Adopted Budget
Total Revenues	22,294	47,470	48,050	48,050	47,400
Labor	142,118	245,949	245,949	245,949	250,801
Travel	931	1,640	1,640	1,640	1,815
Capital	-	-	-	-	-
Other Expenditures	5,955	10,503	10,008	10,008	7,989
Total Expenditures	149,004	258,092	257,597	257,597	260,605
Levy			209,547		213,205

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Department - 006 - Clerk									
Revenue									
Licenses:									
Marriage Licenses	44000	38,840	40,080	41,960	42,500	42,500	42,500	42,500	0.00%
Marriage License Waiver	44001	3,200	3,150	4,000	3,900	3,900	3,900	3,900	0.00%
Work Permits	44004	1,073	1,228	813	900	500	500	500	-44.44%
Domestic Partnership	44011	140	210	0	100	0	0	0	-100.00%
Domestic Partnership Waiver	44012	10	0	0	0	0	0	0	0.00%
Licenses Subtotal:		43,263	44,668	46,773	47,400	46,900	46,900	46,900	-1.05%
Public Services:									
Other Fees	45002	333	56	107	250	150	150	150	-40.00%
Forms Copies Etc	45003	97	109	108	150	100	100	100	-33.33%
Telephone	45009	10	3	4	25	25	25	25	0.00%
Mail Service Revenue	45015	25	22	2	25	25	25	25	0.00%
Public Services Subtotal:		465	189	221	450	300	300	300	-33.33%
Total Operating Revenue:		43,728	44,857	46,993	47,850	47,200	47,200	47,200	-1.36%
Misc Revenues:									
Material Sales	48105	183	155	194	200	200	200	200	0.00%
Other Miscellaneous Revenues	48109	0	0	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		183	155	194	200	200	200	200	0.00%
Total Non-Operating Revenue:		183	155	194	200	200	200	200	0.00%
Revenue Total:		43,910	45,012	47,187	48,050	47,400	47,400	47,400	-1.35%

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Department - 006 - Clerk									
Expense									
Wages:									
Regular Pay	51100	162,303	167,166	165,248	171,701	174,915	174,915	174,915	1.87%
Temporary Employees	51101	0	0	0	0	0	0	0	0.00%
Overtime	51105	264	1,816	259	501	617	617	617	23.15%
Wages Subtotal:		162,566	168,982	165,507	172,202	175,532	175,532	175,532	1.93%
Fringes Benefits:									
FICA Medicare	51200	12,005	12,511	12,209	13,174	13,427	13,427	13,427	1.92%
Health Insurance	51201	40,992	40,328	43,421	45,212	48,694	46,162	46,162	2.10%
Dental Insurance	51202	2,522	2,522	2,528	2,522	2,522	2,522	2,522	0.00%
Workers Compensation	51203	402	169	257	345	182	182	182	-47.25%
WI Retirement	51206	11,426	11,122	11,255	11,538	11,497	11,497	11,497	-0.36%
Fringe Benefits Other	51207	1,249	1,273	1,315	956	1,479	1,479	1,479	54.71%
Fringes Benefits Subtotal:		68,597	67,925	70,984	73,747	77,801	75,269	75,269	2.06%
Total Labor:		231,163	236,906	236,491	245,949	253,333	250,801	250,801	1.97%
Travel:									
Registration Tuition	52001	440	290	385	290	465	465	465	60.34%
Automobile Allowance	52002	877	496	886	450	450	450	450	0.00%
Meals	52005	64	74	105	90	90	90	90	0.00%
Lodging	52006	734	874	682	800	800	800	800	0.00%
Other Travel Exp	52007	11	0	13	10	10	10	10	0.00%
Taxable Meals	52008	21	25	0	0	0	0	0	0.00%
Travel Subtotal:		2,147	1,759	2,071	1,640	1,815	1,815	1,815	10.67%
Total Travel:		2,147	1,759	2,071	1,640	1,815	1,815	1,815	10.67%

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Department - 006 - Clerk									
Office:									
Office Supplies	53000	888	809	973	700	700	700	700	0.00%
Stationery and Forms	53001	160	164	91	150	150	150	150	0.00%
Printing Supplies	53002	295	318	310	300	300	300	300	0.00%
Postage and Box Rent	53004	4	0	0	0	0	0	0	0.00%
Telephone	53008	1,253	4,055	2,461	4,100	2,500	2,500	2,500	-39.02%
Office Subtotal:		2,599	5,345	3,835	5,250	3,650	3,650	3,650	-30.48%
Operating:									
Membership Dues	53502	120	125	125	125	125	125	125	0.00%
Food	53520	0	210	0	0	0	0	0	0.00%
Small Equipment	53522	0	0	3,188	0	0	0	0	0.00%
Other Operating Supplies	53533	161	0	98	100	100	100	100	0.00%
Interpreter Fees	53537	0	0	0	0	150	150	150	100.00%
Operating Licenses Fees	53553	50	40	0	40	40	40	40	0.00%
Other Miscellaneous	53568	0	(76)	0	0	0	0	0	0.00%
Small Equipment Technology	53580	0	0	1,947	0	0	0	0	0.00%
Print Duplicate	73003	4,240	3,494	2,643	1,250	2,000	2,000	2,000	60.00%
Postage and Box Rent	73004	2,613	2,259	2,238	1,250	850	850	850	-32.00%
Operating Subtotal:		7,183	6,052	10,240	2,765	3,265	3,265	3,265	18.08%
Repairs & Maint:									
Equipment Repairs	54029	0	43	43	43	0	0	0	-100.00%
Equipment Repairs	74029	330	363	396	363	396	396	396	9.09%
Repairs & Maint Subtotal:		330	406	439	406	396	396	396	-2.46%
Insurance Expenses:									
Prop Liab Insurance	56000	0	40	0	0	0	0	0	0.00%
Prop Liab Insurance	76000	1,200	1,536	1,620	1,587	1,587	678	678	-57.28%
Insurance Expenses Subtotal:		1,200	1,576	1,620	1,587	1,587	678	678	-57.28%
Total Other Operating:		11,312	13,380	16,134	10,008	8,898	7,989	7,989	-20.17%
Expense Total:		244,623	252,045	254,696	257,597	264,046	260,605	260,605	1.17%
Clerk Net/(Levy):		(200,713)	(207,033)	(207,508)	(209,547)	(216,646)	(213,205)	(213,205)	1.75%

Financial Summary Elections

Items	2018 7-Month Actual	2018 12-Month Estimate	2018 Adopted Budget	2018 Adjusted Budget	2019 Adopted Budget
Total Revenues	13,515	13,515	31,000	31,000	23,000
Labor	330	1,400	1,400	1,400	400
Travel	54	200	200	200	100
Capital	-	-	-	-	-
Other Expenditures	69,127	146,767	145,434	145,434	71,694
Total Expenditures	69,511	148,367	147,034	147,034	72,194
Levy			116,034		49,194

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Department - 007 - Elections									
Revenue									
Intergov Services:									
Other Fees	43001	30,871	61,322	22,709	31,000	23,000	23,000	23,000	-25.81%
Cost Share Municipalities	43016	2,500	0	0	0	0	0	0	0.00%
Intergov Services Subtotal:		33,371	61,322	22,709	31,000	23,000	23,000	23,000	-25.81%
Total Operating Revenue:									
		33,371	61,322	22,709	31,000	23,000	23,000	23,000	-25.81%
Revenue Total:		33,371	61,322	22,709	31,000	23,000	23,000	23,000	-25.81%
Expense									
Wages:									
Other Per Diem	51107	200	25,489	200	1,400	400	400	400	-71.43%
Wages Subtotal:		200	25,489	200	1,400	400	400	400	-71.43%
Total Labor:		200	25,489	200	1,400	400	400	400	-71.43%
Travel:									
Automobile Allowance	52002	44	2,165	37	200	100	100	100	-50.00%
Travel Subtotal:		44	2,165	37	200	100	100	100	-50.00%
Total Travel:		44	2,165	37	200	100	100	100	-50.00%
Capital Outlay:									
Equipment	58004	106,685	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		106,685	0	0	0	0	0	0	0.00%
Total Capital:		106,685	0	0	0	0	0	0	0.00%

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Department - 007 - Elections									
Office:									
Office Supplies	53000	0	939	30	200	200	200	200	0.00%
Stationery and Forms	53001	0	687	0	500	500	500	500	0.00%
Printing Supplies	53002	0	53	0	0	0	0	0	0.00%
Print Duplicate	53003	34,041	85,728	21,535	90,000	35,000	35,000	35,000	-61.11%
Office Subtotal:		34,041	87,407	21,565	90,700	35,700	35,700	35,700	-60.64%
Operating:									
Publish Legal Notices	53503	6,054	13,473	7,855	15,000	8,000	8,000	8,000	-46.67%
Food	53520	0	166	2,693	100	150	150	150	50.00%
Small Equipment	53522	0	93	0	0	0	0	0	0.00%
Other Operating Supplies	53533	0	1,763	14	500	500	500	500	0.00%
Operating Licenses Fees	53553	2,534	0	13,899	13,899	13,899	13,899	13,899	0.00%
Small Equipment Technology	53580	0	0	0	0	500	500	500	100.00%
Print Duplicate	73003	54	660	17	0	200	200	200	100.00%
Operating Subtotal:		8,642	16,155	24,478	29,499	23,249	23,249	23,249	-21.19%
Repairs & Maint:									
Equipment Repairs	54029	544	0	239	235	245	245	245	4.26%
Repairs & Maint Subtotal:		544	0	239	235	245	245	245	4.26%
Contractual Services:									
Data Processing	55013	12,640	25,735	13,722	25,000	12,500	12,500	12,500	-50.00%
Contractual Services Subtotal:		12,640	25,735	13,722	25,000	12,500	12,500	12,500	-50.00%
Total Other Operating:		55,867	129,297	60,004	145,434	71,694	71,694	71,694	-50.70%
Expense Total:		162,796	156,951	60,240	147,034	72,194	72,194	72,194	-50.90%
Elections Net/(Levy):		(129,425)	(95,628)	(37,532)	(116,034)	(49,194)	(49,194)	(49,194)	-57.60%

Financial Summary **Dog License Fund**

Items	2018 7-Month Actual	2018 12-Month Estimate	2018 Adopted Budget	2018 Adjusted Budget	2019 Adopted Budget
Total Revenues	-	4,268	2,905	2,905	4,300
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	2,918	4,268	2,905	2,905	4,300
Total Expenditures	2,918	4,268	2,905	2,905	4,300
Levy			-		-

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Department - 008 - Dog licenses									
Revenue									
Licenses:									
Dog License	44002	1,221	1,287	2,328	2,905	4,300	4,300	4,300	48.02%
Licenses Subtotal:		1,221	1,287	2,328	2,905	4,300	4,300	4,300	48.02%
Total Operating Revenue:		1,221	1,287	2,328	2,905	4,300	4,300	4,300	48.02%
Revenue Total:		1,221	1,287	2,328	2,905	4,300	4,300	4,300	48.02%
Expense									
Office:									
Office Supplies	53000	60	637	769	800	800	800	800	0.00%
Office Subtotal:		60	637	769	800	800	800	800	0.00%
Operating:									
Publish Legal Notices	53503	524	275	704	500	500	500	500	0.00%
Other Operating Supplies	53533	557	0	0	0	0	0	0	0.00%
Operating Subtotal:		1,081	275	704	500	500	500	500	0.00%
Contractual Services:									
Other Contract Serv	55030	80	375	855	1,605	3,000	3,000	3,000	86.92%
Contractual Services Subtotal:		80	375	855	1,605	3,000	3,000	3,000	86.92%
Total Other Operating:		1,221	1,287	2,328	2,905	4,300	4,300	4,300	48.02%
Expense Total:		1,221	1,287	2,328	2,905	4,300	4,300	4,300	48.02%
Dog licenses Net/(Levy):		0	0	0	0	0	0	0	0.00%

COUNTY CLERK PROGRAM BUDGETS

NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2019 ADOPTED	2018 ADOPTED	2017 ADOPTED	2019 OVER 2018	2018 OVER 2017
County Clerk	1006	250,801	1,815	-	7,989	260,605		260,605	257,597	251,724	1.2	2.3
Revenues	1006						47,400	(47,400)	(48,050)	(47,550)	(1.4)	1.1
Elections	1007	400	100	-	71,694	72,194		72,194	147,034	80,284	(50.9)	83.1
Revenues	1007						23,000	(23,000)	(31,000)	(20,000)	(25.8)	55.0
Dog License Fund	1008	-	-	-	4,300	4,300		4,300	2,905	2,000	48.0	45.3
Revenues	1008						4,300	(4,300)	(2,905)	(2,000)	48.0	45.3
Grand Totals		<u>251,201</u>	<u>1,915</u>	<u>-</u>	<u>83,983</u>	<u>337,099</u>	<u>74,700</u>	<u>262,399</u>	<u>325,581</u>	<u>264,458</u>	(19.4)	23.1

TREASURER

General Fund – Department: 009
2019 BUDGET NARRATIVE

DEPARTMENT HEAD: Mary Krueger
LOCATION: Winnebago County
112 Otter Avenue, First Floor
Oshkosh, WI 54901

TELEPHONE: 232-3420

MISSION STATEMENT:

To receive and disburse all County funds, settle with the taxing jurisdictions and the state for all tax collections, collect postponed and delinquent taxes, and foreclose and sell properties when delinquent taxes are not paid.

PROGRAM DESCRIPTION:

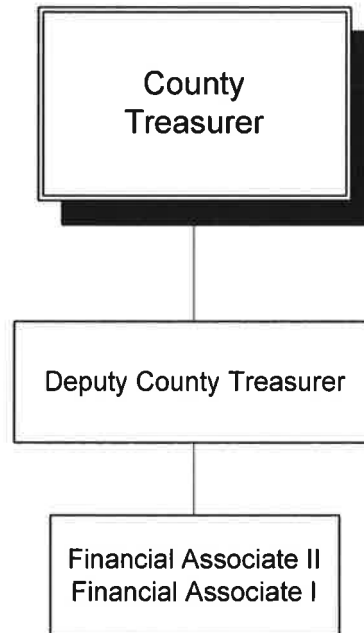
RECEIPTS AND DISBURSEMENTS Receive all funds due the county and disburse all payments made by the county.

TAX SETTLEMENTS Reconcile the tax rolls and tax collections, and settle with the taxing jurisdictions and the state for all tax collections.

TAX COLLECTIONS Collect all postponed and delinquent taxes returned to the county.

FORECLOSE TAX DELINQUENT PROPERTY Foreclose on properties for non-payment of taxes and sell the foreclosed properties to recover the unpaid taxes.

TREASURER



TREASURER

**General Fund – Department: 009
2019 BUDGET NARRATIVE**

DEPARTMENT HEAD: Mary E. Krueger
LOCATION: Winnebago County
112 Otter Ave
Oshkosh, WI 54901

TELEPHONE: 232-3420

2018 ACCOMPLISHMENTS:

1. Transitioned to web (Ascent) based tax receipting.
2. Enhanced the current online tax payment process that improved office efficiency and simplified the customer process.
3. Completed state audit of the 2017 Lottery and Gaming Credit.
4. Provided notary public services to the public and county personnel.
5. Served as the 2nd Vice President of WCCO (Wisconsin County Constitutional Officers Association).
6. Attended seminars and continuing education classes. Speakers include the Department of Revenue, Financial Advisors, Attorneys, and others that are essential to the duties of the Treasurer's Office functions.

2019 GOALS & OBJECTIVES:

1. Explore the possibility of installing a drop box at the County Administration Building.
2. Install security cameras in the office.
3. Provide assistance to local municipal treasurers.
4. Continue to discover more efficiencies within Transcendent Technologies (tax system) and MUNIS (financial system).
5. Attend continuing education classes and seminars.
6. Look for ways to streamline and automate office functions.
7. Be responsive to the needs of the citizens of Winnebago County and provide efficient and courteous service.

TREASURER

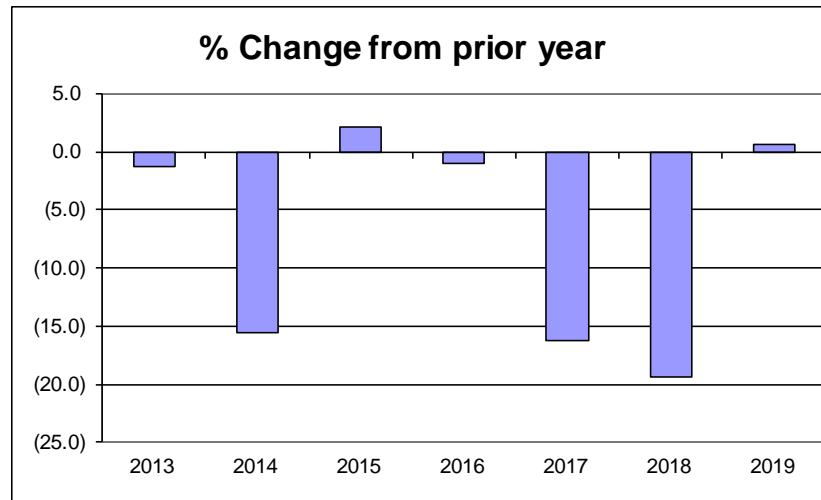
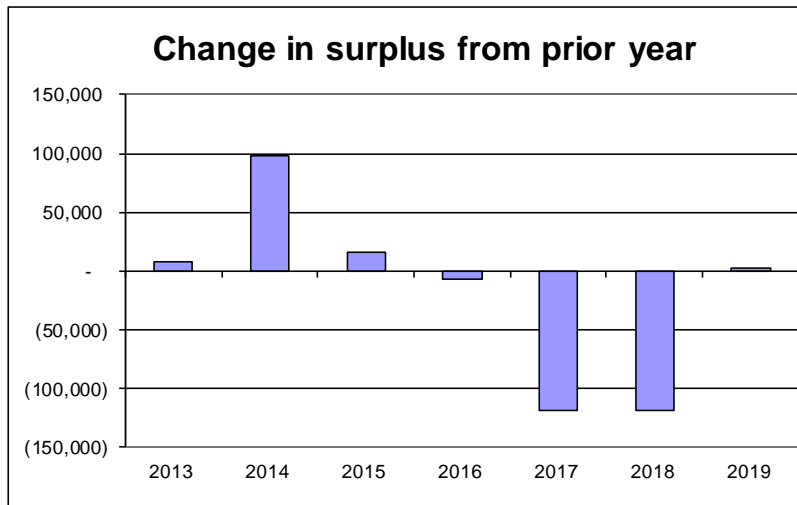
2019 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Full Time	4	4	4	4	4	4	4	4	4	4
Part Time	1	0	0	0	0	0	0	0	0	0
Total	5	4	4	4	4	4	4	4	4	4

There is no change to the staffing table for 2019.

COUNTY LEVY: The Treasurer's office has more revenues than expenditures. As such, there is no tax levy for this operation. The excess of revenues over expenditures for 2019 is projected to be \$495,623 an increase of \$3,042 or 0.6% over 2018. This surplus is used to reduce the overall tax levy for the County. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2018 ADOPTED - Treasurer

Account	Amount	Description
Significant changes from 2018		
Tax Levy 2018	\$ (492,581)	
Revenue Changes - impact on levy:		
Other Fees	(15,000)	Increase in acres converted from agriculture assessment.
Search Notice Fees	3,400	The number of properties eligible for foreclosure has decreased, thus the amount of Search & Notice Fees has decreased.
Expense Changes - impact on levy:		
Publish Legal Notices	4,000	Increase in publication costs due to publishing unclaimed funds in 2019.
Small Equipment Technology	4,000	Increase for the cost of installing security cameras in and around the Treasurer's office.
Accounting Auditing	(13,000)	Decrease in banking costs for 2019.
Other small changes	13,558	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2019	\$ (495,623)	

Financial Summary Treasurer

Items	2018 7-Month Actual	2018 12-Month Estimate	2018 Adopted Budget	2018 Adjusted Budget	2019 Adopted Budget
Total Revenues	531,273	902,520	875,400	875,400	871,480
Labor	166,293	290,647	290,647	290,647	293,739
Travel	837	1,565	1,565	1,565	1,644
Capital	-	-	-	-	-
Other Expenditures	32,194	79,432	90,607	90,607	80,474
Total Expenditures	199,324	371,644	382,819	382,819	375,857
Levy			(492,581)		(495,623)

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Department - 009 - Treasurer									
Revenue									
Taxes:									
Interest on Taxes	41002	929,453	772,967	903,279	800,000	780,000	780,000	780,000	-2.50%
Taxes Subtotal:		929,453	772,967	903,279	800,000	780,000	780,000	780,000	-2.50%
Public Services:									
Other Fees	45002	11,832	15,948	17,954	15,000	25,000	30,000	30,000	100.00%
Forms Copies Etc	45003	545	256	83	400	80	80	80	-80.00%
Search Notice Fees	45008	26,200	8,400	14,550	15,000	15,000	15,000	15,000	0.00%
Public Services Subtotal:		38,577	24,604	32,587	30,400	40,080	45,080	45,080	48.29%
Interfund Revenue:									
Professional Services	63002	8,304	7,612	8,292	7,000	8,400	8,400	8,400	20.00%
Interfund Revenue Subtotal:		8,304	7,612	8,292	7,000	8,400	8,400	8,400	20.00%
Total Operating Revenue:		976,334	805,183	944,158	837,400	828,480	833,480	833,480	-0.47%
Misc Revenues:									
Sale Of Tax Deeds Gain Loss	48103	246,896	66,988	(9,408)	35,000	35,000	35,000	35,000	0.00%
Other Miscellaneous Revenues	48109	2,708	860	3,868	3,000	3,000	3,000	3,000	0.00%
Misc Revenues Subtotal:		249,604	67,848	(5,540)	38,000	38,000	38,000	38,000	0.00%
Total Non-Operating Revenue:		249,604	67,848	(5,540)	38,000	38,000	38,000	38,000	0.00%
Revenue Total:		1,225,937	873,032	938,618	875,400	866,480	871,480	871,480	-0.45%

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Department - 009 - Treasurer									
Expense									
Wages:									
Regular Pay	51100	175,137	180,860	186,773	191,859	198,208	198,208	198,208	3.31%
Overtime	51105	0	15	0	0	0	0	0	0.00%
Other Per Diem	51107	196	172	125	150	125	125	125	-16.67%
Comp Time	51108	84	0	0	0	0	0	0	0.00%
Wages Subtotal:		175,417	181,047	186,899	192,009	198,333	198,333	198,333	3.29%
Fringes Benefits:									
FICA Medicare	51200	12,714	13,105	13,575	14,678	15,163	15,163	15,163	3.30%
Health Insurance	51201	58,577	59,120	63,716	66,384	65,911	62,484	62,484	-5.87%
Dental Insurance	51202	3,262	3,262	3,262	3,261	3,261	3,261	3,261	0.00%
Workers Compensation	51203	460	179	290	387	206	206	206	-46.77%
WI Retirement	51206	12,239	11,905	12,700	12,854	12,983	12,983	12,983	1.00%
Fringe Benefits Other	51207	1,198	1,205	1,259	1,074	1,309	1,309	1,309	21.88%
Fringes Benefits Subtotal:		88,450	88,776	94,802	98,638	98,833	95,406	95,406	-3.28%
Total Labor:		263,867	269,823	281,701	290,647	297,166	293,739	293,739	1.06%
Travel:									
Registration Tuition	52001	300	335	325	325	325	325	325	0.00%
Automobile Allowance	52002	389	272	335	415	512	512	512	23.37%
Lodging	52006	666	590	827	795	807	807	807	1.51%
Other Travel Exp	52007	0	20	30	30	0	0	0	-100.00%
Travel Subtotal:		1,355	1,217	1,517	1,565	1,644	1,644	1,644	5.05%
Total Travel:		1,355	1,217	1,517	1,565	1,644	1,644	1,644	5.05%

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Department - 009 - Treasurer									
Office:									
Office Supplies	53000	292	485	536	500	500	500	500	0.00%
Stationery and Forms	53001	2,183	2,395	2,076	3,000	3,000	3,000	3,000	0.00%
Printing Supplies	53002	1,112	741	300	750	750	750	750	0.00%
Postage and Box Rent	53004	3,121	1,471	3,466	3,500	3,500	3,500	3,500	0.00%
Telephone	53008	477	428	428	500	500	500	500	0.00%
Office Subtotal:		7,184	5,521	6,806	8,250	8,250	8,250	8,250	0.00%
Operating:									
Membership Dues	53502	100	100	100	100	100	100	100	0.00%
Publish Legal Notices	53503	22,077	138	25,897	12,000	16,000	16,000	16,000	33.33%
Small Equipment	53522	0	0	0	4,000	1,500	1,500	1,500	-62.50%
Legal Fees	53530	127	0	183	200	200	200	200	0.00%
Tax Deed Expense	53531	31,162	13,067	14,252	15,000	15,000	15,000	15,000	0.00%
Operating Licenses Fees	53553	0	40	0	40	0	0	0	-100.00%
Other Miscellaneous	53568	(0)	92	174	150	150	150	150	0.00%
Small Equipment Technology	53580	798	0	0	0	4,000	4,000	4,000	100.00%
Print Duplicate	73003	4,894	3,382	2,344	3,500	2,500	2,500	2,500	-28.57%
Postage and Box Rent	73004	11,277	11,220	13,308	12,000	12,000	12,000	12,000	0.00%
Operating Subtotal:		70,434	28,038	56,258	46,990	51,450	51,450	51,450	9.49%
Repairs & Maint:									
Equipment Repairs	74029	429	429	429	429	429	429	429	0.00%
Repairs & Maint Subtotal:		429	429	429	429	429	429	429	0.00%
Contractual Services:									
Accounting Auditing	55012	37,232	39,686	28,231	25,000	12,000	12,000	12,000	-52.00%
Professional Service	55014	1,026	2,066	1,134	1,200	1,200	1,200	1,200	0.00%
Abstractor Services	55018	8,690	5,645	5,160	6,000	5,500	5,500	5,500	-8.33%
Security Service	55028	10,933	12,744	4,589	0	0	0	0	0.00%
Other Contract Services	75030	60	120	120	60	90	90	90	50.00%
Contractual Services Subtotal:		57,941	60,261	39,234	32,260	18,790	18,790	18,790	-41.75%

Winnebago County**Budget Detail - 2019**

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Department - 009 - Treasurer									
Insurance Expenses:									
Prop Liab Insurance	56000	0	40	0	40	0	0	0	-100.00%
Prop Liab Insurance	76000	2,796	3,036	2,796	2,638	2,638	1,555	1,555	-41.05%
Insurance Expenses Subtotal:		2,796	3,076	2,796	2,678	2,638	1,555	1,555	-41.93%
Total Other Operating:		138,783	97,326	105,523	90,607	81,557	80,474	80,474	-11.18%
Expense Total:		404,005	368,366	388,740	382,819	380,367	375,857	375,857	-1.82%
Treasurer Net/(Levy):		821,932	504,666	549,878	492,581	486,113	495,623	495,623	0.62%

HUMAN RESOURCES

General Fund – Division: 012
2019 BUDGET NARRATIVE

DEPARTMENT HEAD: Michael Collard
LOCATION: Winnebago County
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901

TELEPHONE: 232-3460

MISSION STATEMENT:

The Winnebago County Human Resources Department strives to provide effective and responsible human resources and labor relations services to other County departments through a comprehensive human resource program.

PROGRAM DESCRIPTION:

RECRUITMENT Coordinates position refill requests, recruits and advertises for open positions, collects and screens job applications, interviews and tests candidates for positions, assists department managers in hiring decisions, and issues offer letters.

COMPENSATION ADMINISTRATION Designs and administers compensation plans for represented and non-represented employees in all County departments.

BUDGETS Prepares labor cost estimates for the annual budget, updates tables of organization for County departments, reviews new position requests, and projects costs for health and dental coverage.

LABOR RELATIONS Negotiates, interprets, and administers collective bargaining agreements in accordance with collective bargaining laws; processes grievances and work rule reviews.

ORGANIZATIONAL STUDIES Performs organizational studies for departments as needed to determine if changes can be made to gain operating efficiencies.

BENEFITS ADMINISTRATION Administers group health plans, retirement program, social security, disability, deferred compensation, flexible benefits, retirement system contributions, and life insurance.

TRAINING Performs orientation sessions for new employees, coordinates the County's safety training program, collaborates on management training and ongoing group training programs on various topics.

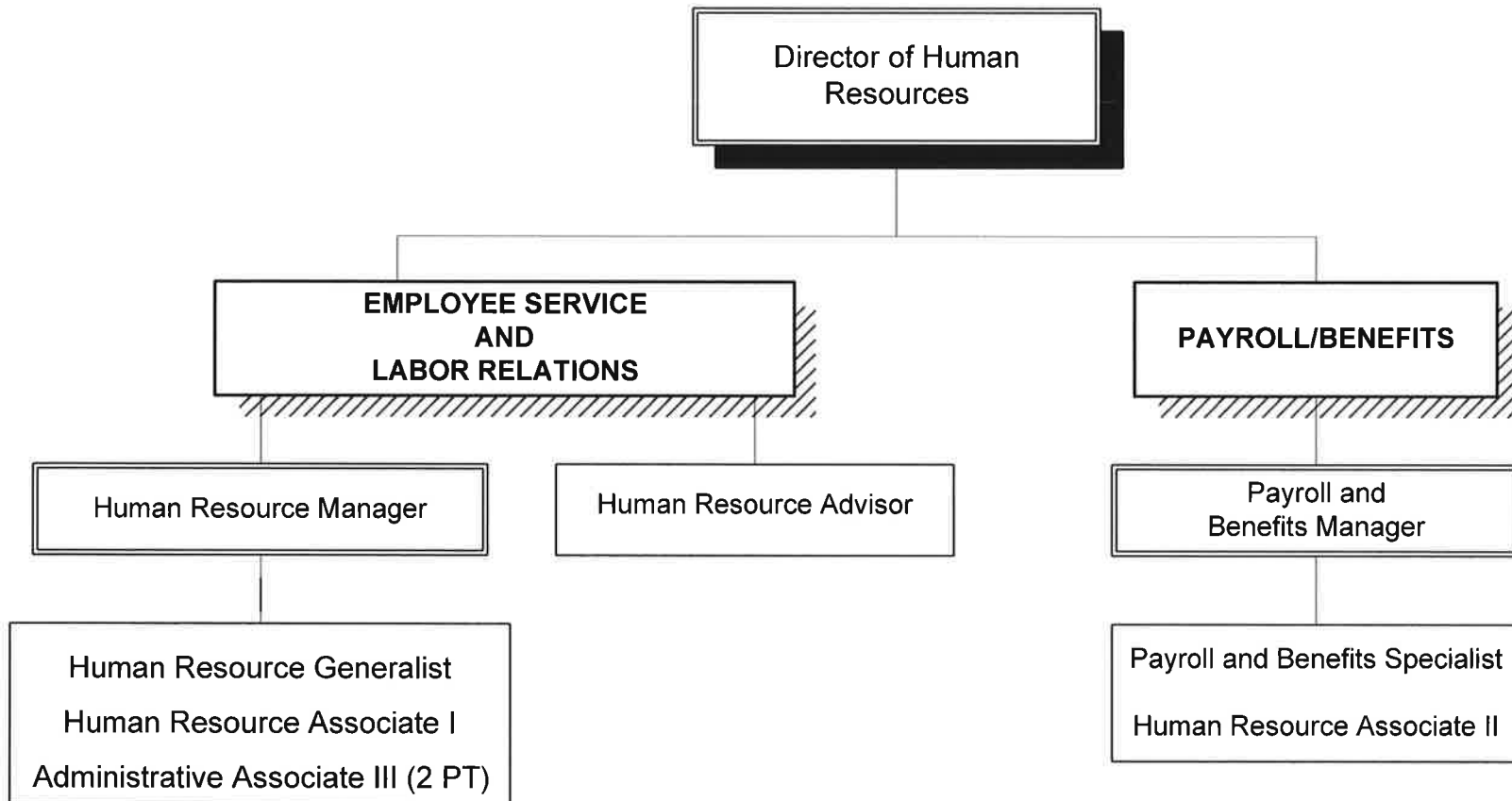
PAYROLL PROCESSING Prepares payrolls, generates checks and maintain payroll records in accordance with State, Federal, and Internal Revenue Service requirements.

PAYROLL REPORTING Prepares labor distribution reports and Federal and State Payroll Tax reports.

WORKERS COMPENSATION Manages self-funded program including budgeting, claims processing and payment approval, case management and litigation management through third-party partner.

SAFETY Oversees administration of county-wide safety and safety training programs.

HUMAN RESOURCES



HUMAN RESOURCES

**General Fund – Division: 012
2019 BUDGET NARRATIVE**

DEPARTMENT HEAD: Michael Collard
LOCATION: Winnebago County
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901

TELEPHONE: 232-3466

2018 ACCOMPLISHMENTS:

- 1. Improved employee recruitment efforts:**
 - a. Hired 153 new County employees in first six months of 2018**
 - b. Handled recruitments of 3 new department heads and several senior managers entirely in-house**
 - c. Increased County's internet presence in employment listings and improved effectiveness of advertising**
 - d. Participated in several recruitment fairs, focusing on high turnover positions**
- 2. Administered Winnebago County Compensation Plan:**
 - a. Completed second phase of transition to new Compensation Plan by calculating and awarding catch-up raises**
 - b. Developed and obtained Board approval of a reclassification policy for existing positions**
 - c. Analyzed reclassification requests from departments and presented to Personnel & Finance Committee**
 - d. Coordinated employee performance appraisals and calculated merit increases for over 800 employees**
 - e. Recommended and obtained Board approval for 1.0% increases in compensation schedule levels**
 - f. Recommended and obtained Board approval for salary increases for elected officials for upcoming term**
 - g. Obtained Board approval for changes to shift premiums at Park View and reserve officer pay for Sheriff's Office**
- 3. Administered County position descriptions and tables of organization:**
 - a. Completed preparation and approval of position descriptions for most County positions in consistent new format**
 - b. Assisted many departments with staffing issues, temporary help requests, and changes to table of organization**

- 4. Administered County Human Resource-related budgets:**
 - a. Prepared draft 2019 labor budgets for all County departments**
 - b. Kept 2017 expenses for Human Resources well within budgeted levels**
- 5. Administered County's labor relations program:**
 - a. Presented County's position to arbitrators in 4 union grievances, with 3 favorable outcomes and one still pending**
 - b. Reached agreeable resolutions of 6 other union grievances**
 - c. Prepared for bargaining for a 2019 and beyond collective bargaining agreement with Deputies Association**
- 6. Administered County's human resources policies:**
 - a. Completed and obtained approval of a new Affirmative Action Plan**
 - b. Developed and obtained approval of new Worksite Breastfeeding Policy**
 - c. Evaluated possible paid parental leave program**
- 7. Administered County's employee benefits programs:**
 - a. Continued successful management of County's self-funded health plan**
 - b. Negotiated and obtained approval of contract for 3-year renewal of Three Waves Clinic**
 - c. Implemented new targeted chronic disease management program**
 - d. Provided availability of new health coach at Three Waves Clinic for County employees**

2019 GOALS & OBJECTIVES:

- 1. Commence negotiations with Winnebago County Deputies' Association and obtain a successor agreement that will be in the County's best interests.**
- 2. Analyze employee retirement trends and improve succession planning in departments.**
- 3. Complete review of pay rules and propose and implement a more consistent set of pay rules governing all non-union employee groups.**
- 4. Consider and evaluate possible changes to vacation and other paid time off policies.**
- 5. Find ways to control costs and avoid potential changes to employee health plan.**
- 6. Improve recruiting efforts for high-turnover positions, especially at Park View Health Center, Sheriff's Office, and Department of Human Services.**

HUMAN RESOURCES

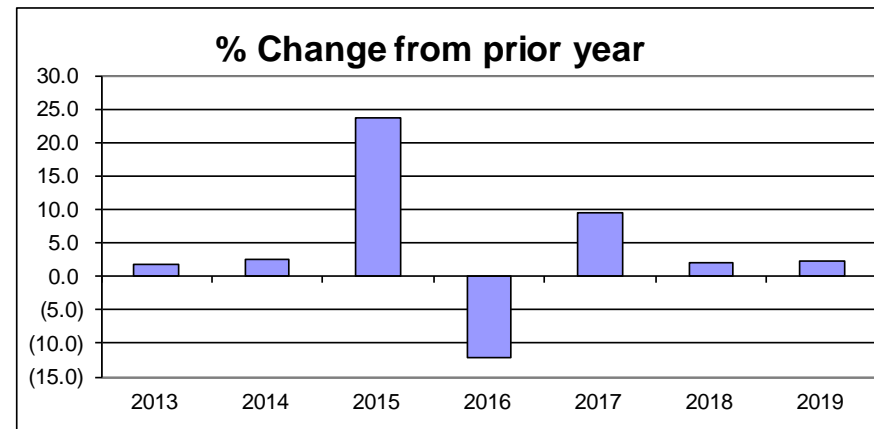
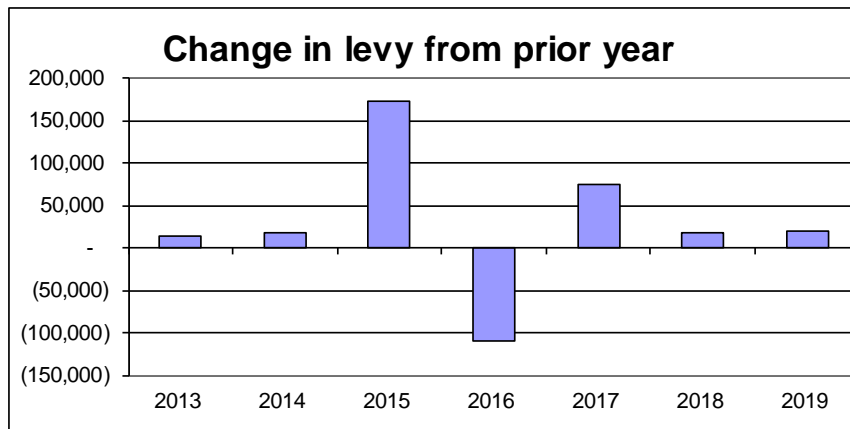
2019 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Full Time	9	8	8	7	7	7	7	8	8	8
Part Time	0	0	0	2	2	2	2	2	2	2
Total	9	8	8	9	9	9	9	10	10	10

There is no change to the staffing table for 2019.

COUNTY LEVY: The tax levy for 2019 is \$900,903, an increase of \$19,992 or 2.3% from 2018. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2018 ADOPTED - Human Resources

Account	Amount	Description
Significant changes from 2018		
Tax Levy 2018	\$ 880,911	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Regular Pay	11,577	Wages are estimated to increase 2.1% in the Human Resources office. Part of this increase is the result of normal wage increases of 2.5%. Individual increases by employee will be determined on performance evaluations as part of a merit pay program. The overall increase is higher because some employees were below the minimums for their positions as a result of the 2015 pay study, but in 2019 they will be caught up to their target minimums.
Print Duplicate	3,500	Increase for printing new employee HR policy manuals and new collective bargaining agreements.
Data Processing	9,063	Increase due to higher fees from our software vendor for support.
Other small changes	(4,148)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2019	\$ 900,903	

Financial Summary Human Resources

Items	2018 7-Month Actual	2018 12-Month Estimate	2018 Adopted Budget	2018 Adjusted Budget	2019 Adopted Budget
Total Revenues	9,672	16,550	16,550	16,550	14,250
Labor	438,927	761,743	770,009	770,009	782,125
Travel	1,467	2,758	2,940	2,940	3,050
Capital	-	-	-	-	-
Other Expenditures	86,220	107,141	124,512	124,512	129,978
Total Expenditures	526,614	871,642	897,461	897,461	915,153
Levy			880,911		900,903

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Department - 012 - Human Resources									
Revenue									
Public Services:									
Forms Copies Etc	45003	167	51	100	50	50	50	50	0.00%
Public Services Subtotal:		167	51	100	50	50	50	50	0.00%
Interfund Revenue:									
Professional Services	63002	12,996	11,913	15,000	16,500	14,200	14,200	14,200	-13.94%
Interfund Revenue Subtotal:		12,996	11,913	15,000	16,500	14,200	14,200	14,200	-13.94%
Total Operating Revenue:		13,163	11,964	15,100	16,550	14,250	14,250	14,250	-13.90%
Misc Revenues:									
Other Miscellaneous Revenues	48109	1,721	0	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		1,721	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		1,721	0	0	0	0	0	0	0.00%
Revenue Total:		14,884	11,964	15,100	16,550	14,250	14,250	14,250	-13.90%
Expense									
Wages:									
Regular Pay	51100	470,726	479,704	523,114	549,291	560,868	560,868	560,868	2.11%
Temporary Employees	51101	0	0	0	0	3,000	3,000	3,000	100.00%
Wages Subtotal:		470,726	479,704	523,114	549,291	563,868	563,868	563,868	2.65%

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Department - 012 - Human Resources									
Fringes Benefits:									
FICA Medicare	51200	34,230	34,776	37,471	42,020	43,136	43,136	43,136	2.66%
Health Insurance	51201	103,680	102,738	121,321	130,796	134,462	127,469	127,469	-2.54%
Dental Insurance	51202	7,320	7,143	7,958	8,229	7,786	7,786	7,786	-5.38%
Workers Compensation	51203	801	588	811	1,110	615	615	615	-44.59%
WI Retirement	51206	31,602	31,365	34,378	35,487	35,509	35,509	35,509	0.06%
Fringe Benefits Other	51207	3,195	3,221	3,481	3,076	3,742	3,742	3,742	21.65%
Fringes Benefits Subtotal:		180,828	179,831	205,421	220,718	225,250	218,257	218,257	-1.11%
Total Labor:		651,555	659,535	728,535	770,009	789,118	782,125	782,125	1.57%
Travel:									
Registration Tuition	52001	375	530	490	900	900	900	900	0.00%
Automobile Allowance	52002	1,087	1,263	1,037	1,350	1,200	1,200	1,200	-11.11%
Meals	52005	0	13	0	50	50	50	50	0.00%
Lodging	52006	234	410	164	640	900	900	900	40.63%
Travel Subtotal:		1,696	2,216	1,691	2,940	3,050	3,050	3,050	3.74%
Total Travel:		1,696	2,216	1,691	2,940	3,050	3,050	3,050	3.74%
Office:									
Office Supplies	53000	1,704	1,460	1,739	1,800	1,500	1,500	1,500	-16.67%
Stationery and Forms	53001	1,307	2,208	1,293	450	450	450	450	0.00%
Printing Supplies	53002	1,609	967	1,144	1,200	1,200	1,200	1,200	0.00%
Postage and Box Rent	53004	189	58	14	100	100	100	100	0.00%
Computer Software	53006	295	0	0	804	0	0	0	-100.00%
Telephone	53008	1,079	971	1,183	1,250	1,250	1,250	1,250	0.00%
Office Subtotal:		6,182	5,664	5,372	5,604	4,500	4,500	4,500	-19.70%

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Department - 012 - Human Resources									
Operating:									
Advertising	53500	6,514	6,702	4,889	9,000	8,000	8,000	8,000	-11.11%
Subscriptions	53501	226	0	0	400	400	400	400	0.00%
Membership Dues	53502	369	369	369	400	400	400	400	0.00%
Small Equipment	53522	6	0	0	1,552	500	500	500	-67.78%
Medical Supplies	53524	0	0	0	870	900	900	900	3.45%
Operating Licenses Fees	53553	0	40	0	40	0	0	0	-100.00%
Print Duplicate	73003	7,325	9,784	9,739	7,500	11,000	11,000	11,000	46.67%
Postage and Box Rent	73004	4,868	4,394	5,518	6,000	7,000	7,000	7,000	16.67%
Operating Subtotal:		19,308	21,289	20,514	25,762	28,200	28,200	28,200	9.46%
Repairs & Maint:									
Equipment Repairs	54029	165	86	43	300	300	300	300	0.00%
Equipment Repairs	74029	561	594	528	528	495	495	495	-6.25%
Repairs & Maint Subtotal:		726	680	571	828	795	795	795	-3.99%
Contractual Services:									
Medical and Dental	55000	3,300	4,156	3,125	4,500	5,000	5,000	5,000	11.11%
Data Processing	55013	40,029	47,464	45,465	45,780	43,327	52,390	52,390	14.44%
Professional Service	55014	6,845	2,700	7,197	39,293	42,472	37,472	37,472	-4.63%
Contractual Services Subtotal:		50,174	54,320	55,787	89,573	90,799	94,862	94,862	5.90%
Insurance Expenses:									
Prop Liab Insurance	56000	0	40	0	40	0	0	0	-100.00%
Prop Liab Insurance	76000	2,292	3,036	2,700	2,705	1,621	1,621	1,621	-40.07%
Insurance Expenses Subtotal:		2,292	3,076	2,700	2,745	1,621	1,621	1,621	-40.95%
Total Other Operating:		78,683	85,028	84,944	124,512	125,915	129,978	129,978	4.39%
Expense Total:		731,934	746,779	815,170	897,461	918,083	915,153	915,153	1.97%
Human Resources Net/(Levy):		(717,049)	(734,815)	(800,070)	(880,911)	(903,833)	(900,903)	(900,903)	2.27%

WORKERS COMPENSATION FUND

2019 BUDGET NARRATIVE HIGHLIGHTS

The County self insures for workers compensation and it is accounted for through an internal service fund. An internal service fund is used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis.

FUND MANAGEMENT:

The fund is managed jointly by the Human Resources Director and Finance Director. The Human Resources Department administers claims. The Finance Department administers the general finances and reviews fund reserves for propriety. Other functions such as purchase of stop-loss insurance, aggregate and deductible limits for the fund are reviewed jointly.

SUMMARY OF ACTIVITY 2019:

The fund shows a deficit of \$348,685 for 2019. Funds are maintained to handle any unexpected large claims that we may have to pay up to our stop loss amount. The stop loss for this fund is \$500,000 per occurrence, at which time our excess insurance takes over. We have been trying to maintain enough in fund reserves to cover several unanticipated large losses in a single year. We have determined the fund balance is higher than it needs to be, so we are reducing the amount charged to departments by one half for 2019.

A fund balance roll forward schedule can be viewed in the Overview section of the budget book. It is listed as Fund Projections in the table of contents.

SIGNIFICANT CHANGES FROM 2018 ADOPTED - Workers Comp Insurance

Significant changes from 2018	Effect on Budget	Effect on Surplus	Total	
2018 Budgeted Surplus (Deficit)			\$ -	
Significant changes to revenues:				
Account	Incr/(Decr) Revenue			Description
Insurance Charges	(419,987)	(419,987)		Decrease due to reducing the departments charges in order to draw down the large fund balance of nearly 2.5 million.
Total revenue changes	(419,987)			
Significant changes to expenses:				
Account	Incr/(Decr) Expense			Description
Administratoion Fee	(10,000)	10,000		Decrease based on a reduction in bill review services.
Stop Loss Insurance Premium	12,750	(12,750)		Increase based on a 15% anticipated market increase in premiums.
Claim Payments	(76,927)	76,927		Decrease based on a four year average of claim payment expenses.
Other small changes	2,875	(2,875)		This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	(71,302)			
2019 Budgeted Surplus (Deficit)			\$ (348,685)	

Financial Summary

Workers Compensation Insurance

Items	2018 7-Month Actual	2018 12-Month Estimate	2018 Adopted Budget	2018 Adjusted Budget	2019 Adopted Budget
Total Revenues	529,545	921,638	919,622	919,622	501,635
Labor	22,739	39,273	39,273	39,273	40,348
Travel	-	450	450	450	450
Capital	-	-	-	-	-
Other Expenditures	319,931	884,530	879,899	879,899	809,522
Total Expenditures	342,670	924,253	919,622	919,622	850,320
(Surplus) / Deficit before adjustments			-		348,685
Increase / (Decrease) fund balance			-		(348,685)
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Fund - 630 - Workers Comp Insurance (WCI)									
Revenue									
Interfund Revenue:									
Insurance Charges	63001	347,095	346,538	638,228	891,622	471,635	471,635	471,635	-47.10%
Interfund Revenue Subtotal:		347,095	346,538	638,228	891,622	471,635	471,635	471,635	-47.10%
Total Operating Revenue:									
		347,095	346,538	638,228	891,622	471,635	471,635	471,635	-47.10%
Interest:									
Interest Investments	48000	34,644	31,350	46,347	28,000	30,000	30,000	30,000	7.14%
Investment Mark to Market	48002	7,437	(14,578)	(6,725)	0	0	0	0	0.00%
Interest Subtotal:		42,081	16,772	39,621	28,000	30,000	30,000	30,000	7.14%
Transfers In:									
Other Transfers In	49501	0	407	0	0	0	0	0	0.00%
Transfers In Subtotal:		0	407	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		42,081	17,179	39,621	28,000	30,000	30,000	30,000	7.14%
Revenue Total:		389,176	363,717	677,849	919,622	501,635	501,635	501,635	-45.45%
Expense									
Wages:									
Regular Pay	51100	25,805	26,278	26,880	27,350	28,208	28,208	28,208	3.14%
Wages Subtotal:		25,805	26,278	26,880	27,350	28,208	28,208	28,208	3.14%

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Fund - 630 - Workers Comp Insurance (WCI)									
Fringes Benefits:									
FICA Medicare	51200	1,889	1,930	1,955	2,092	2,158	2,158	2,158	3.15%
Health Insurance	51201	6,022	6,609	7,117	7,410	7,981	7,566	7,566	2.11%
Dental Insurance	51202	381	381	381	381	381	381	381	0.00%
Workers Compensation	51203	22	23	42	55	29	29	29	-47.27%
WI Retirement	51206	1,755	1,734	1,828	1,832	1,848	1,848	1,848	0.87%
Fringe Benefits Other	51207	140	144	151	153	158	158	158	3.27%
Fringes Benefits Subtotal:		10,209	10,821	11,472	11,923	12,555	12,140	12,140	1.82%
Total Labor:		36,014	37,099	38,353	39,273	40,763	40,348	40,348	2.74%
Travel:									
Registration Tuition	52001	20	20	0	300	300	300	300	0.00%
Automobile Allowance	52002	148	78	21	150	150	150	150	0.00%
Travel Subtotal:		168	98	21	450	450	450	450	0.00%
Total Travel:		168	98	21	450	450	450	450	0.00%
Office:									
Print Duplicate	53003	0	0	0	25	25	25	25	0.00%
Office Subtotal:		0	0	0	25	25	25	25	0.00%
Operating:									
Subscriptions	53501	365	0	133	400	700	700	700	75.00%
Membership Dues	53502	120	38	263	150	150	150	150	0.00%
Small Equipment	53522	1,202	0	0	2,100	2,100	2,100	2,100	0.00%
Medical Supplies	53524	0	0	175	800	800	800	800	0.00%
Operating Subtotal:		1,687	38	570	3,450	3,750	3,750	3,750	8.70%

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Fund - 630 - Workers Comp Insurance (WCI)									
Contractual Services:									
Medical and Dental	55000	3,154	2,809	4,216	5,000	5,000	5,000	5,000	0.00%
Legal Services	55001	7,601	0	2,500	25,000	25,000	25,000	25,000	0.00%
Professional Service	55014	24,600	29,100	27,334	26,500	30,000	30,000	30,000	13.21%
Management Services	55020	32,370	27,215	35,065	39,000	39,000	39,000	39,000	0.00%
Administration Fee	55037	24,212	41,404	22,532	40,000	30,000	30,000	30,000	-25.00%
Contractual Services Subtotal:		91,937	100,528	91,646	135,500	129,000	129,000	129,000	-4.80%
Insurance Expenses:									
Stop Loss Insurance Premium	56001	82,201	94,406	82,375	85,000	97,750	97,750	97,750	15.00%
Claim Payments	56002	969,470	557,690	(19,744)	655,924	578,997	578,997	578,997	-11.73%
Insurance Recoveries	56003	(3,398)	0	(4,822)	0	0	0	0	0.00%
Insurance Expenses Subtotal:		1,048,273	652,096	57,808	740,924	676,747	676,747	676,747	-8.66%
Total Other Operating:		1,141,897	752,661	150,024	879,899	809,522	809,522	809,522	-8.00%
Expense Total:		1,178,078	789,858	188,398	919,622	850,735	850,320	850,320	-7.54%
WCI Net Surplus (Deficit):		(788,902)	(426,141)	489,451	0	(349,100)	(348,685)	(348,685)	100.00%

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

SELF FUNDED HEALTH INSURANCE

2019 BUDGET NARRATIVE HIGHLIGHTS

The County Human Resources Department is responsible for overseeing the activity of this fund.

There is no direct tax levy for this function. The fund charges County departments premiums which in turn are reflected in the tax levy of each department. Employees also pay a share which is reflected as income to this department.

This fund was created in 2000 to account for the new self-funded health insurance. It was later discontinued when better health insurance options were available. The fund was started up again in 2017 due to changes in the health insurance market which we believe makes this option better for the County.

The County has purchased stop loss insurance, which takes over when medical expenses for an individual exceed \$250,000 in a plan year.

Premiums are charged to departments based on employees enrolled in the program. Those premiums are included in each departments budgeted fringe benefit expense for the year.

The plan is administered by a third party administrator so there is no County staff assigned solely to this activity.

We are budgeting a small deficit for 2019 based on two years of actual claim payment history with an increase in employee co-payments. The County has opted to transfer \$824,000 into this fund to replenish the funds transferred out in 2016, which will build up the fund balance to allow for future claim fluctuations.

Our actual claims experience will determine if additional changes to plan design or employee insurance premiums are required over time.

FUND BALANCE:

The fund balance remaining from the previous self funded health insurance plan is roughly \$2.3 million. The balance could potentially drop based on information above. The fund balance after the current years activity will make the balance about \$3.3 million, this will bring the amount in line with our fund balance policy for this fund.

SIGNIFICANT CHANGES FROM 2018 ADOPTED - Self Funded Health Insurance

Significant changes from 2018	Effect on Budget	Effect on Surplus	Total	
2018 Budgeted Surplus (Deficit)			\$ (997,704)	
Significant changes to revenues:				
Account	Incr/(Decr) Revenue			Description
Insurance Charges	614,733	614,733		Higher insurance premiums needed to cover the cost of health care and 7.7% increase in employee share of premium cost and prior year employee share was underbudgeted.
Insurance Charges - interfund	38,653	38,653		Higher insurance premiums needed to cover the cost of health care and 7.7% increase in employee share of premium cost and prior year employee share was underbudgeted.
Interest Investments	10,000	10,000		Increase based on prior year increase of investment interest income.
Total revenue changes	663,386			
Significant changes to expenses:				
Account	Incr/(Decr) Expense			Description
Clinic Expense	24,737	(24,737)		Increase in staffing and projected use of the Three Waves health clinic.
Stop Loss Insurance Premium	(56,187)	56,187		Increase in projected stop loss insurance premiums for 2019.
Claim Payments	(204,567)	204,567		Increase in projected claim payments based on higher premiums for 2019.
Fund balance applied	(824,000)	824,000		The Self Funded Health Insurance Fund will be adding a \$824,000 surplus in the fund to replenish funds transferred out in 2016 to help with future health insurance costs for employees.
Other small changes	10,300	(10,300)		This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	24,737			
2019 Budgeted Surplus (Deficit)			\$ 715,399	

Financial Summary Self Funded Health Insurance

Items	2018 8-Month Actual	2018 12-Month Estimate	2018 Adopted Budget	2018 Adjusted Budget	2019 Adopted Budget
Total Revenues	9,891,865	16,892,708	16,866,120	16,866,120	17,529,506
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	9,601,131	17,868,192	17,863,824	17,863,824	17,638,107
Total Expenditures	9,601,131	17,868,192	17,863,824	17,863,824	17,638,107
(Surplus) / Deficit before adjustments			997,704	997,704	108,601
Adjustments					
Increase / (Decrease) fund balance			(997,704)	(997,704)	715,399
Transfer from general fund			-	-	(824,000)
Net (Surplus) / Deficit after adjustments			-	-	-

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Fund 650 - Self Funded Health Insurance (SFHI)									
Revenue									
Public Services:									
Other Fees	45002	0	0	1,075	0	0	0	0	0.00%
Program Fees	45055	186,879	274,456	0	0	0	0	0	0.00%
Insurance Charges	45067	0	0	2,613,862	2,394,872	3,254,190	3,009,605	3,009,605	25.67%
Public Services Subtotal:		186,879	274,456	2,614,937	2,394,872	3,254,190	3,009,605	3,009,605	25.67%
Interfund Revenue:									
Insurance Charges	63001	0	9,340	13,330,678	14,411,248	14,962,955	14,449,901	14,449,901	0.27%
Interfund Revenue Subtotal:		0	9,340	13,330,678	14,411,248	14,962,955	14,449,901	14,449,901	0.27%
Total Operating Revenue:		186,879	283,796	15,945,615	16,806,120	18,217,145	17,459,506	17,459,506	3.89%
Interest:									
Interest Investments	48000	27,375	21,648	65,071	60,000	70,000	70,000	70,000	16.67%
Investment Mark to Market	48002	5,877	(10,064)	(9,442)	0	0	0	0	0.00%
Interest Subtotal:		33,252	11,584	55,629	60,000	70,000	70,000	70,000	16.67%
Total Non-Operating Revenue:		33,252	11,584	55,629	60,000	70,000	70,000	70,000	16.67%
Revenue Total:		220,132	295,380	16,001,244	16,866,120	18,287,145	17,529,506	17,529,506	3.93%

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Fund 650 - Self Funded Health Insurance (SFHI)									
Expense									
Contractual Services:									
Professional Service	55014	0	0	632	0	0	0	0	0.00%
Other Contract Serv	55030	0	0	0	5,546	5,633	5,853	5,853	5.54%
Administration Fee	55037	0	0	404,190	427,177	440,485	437,170	437,170	2.34%
Consulting Services	55201	0	0	102,600	104,652	104,652	104,652	104,652	0.00%
Clinic Expense	55203	0	0	102,085	314,894	339,631	339,631	339,631	7.86%
Health Risk Assessments	55205	0	0	83,810	90,000	90,000	90,000	90,000	0.00%
Employee Wellness	55207	0	0	9,375	10,000	10,000	10,000	10,000	0.00%
Contractual Services Subtotal:		0	0	702,693	952,269	990,401	987,306	987,306	3.68%
Insurance Expenses:									
Stop Loss Insurance Premium	56001	0	0	738,657	887,973	913,368	831,786	831,786	-6.33%
Claim Payments	56002	186,879	373,349	14,771,704	16,023,582	16,356,601	15,819,015	15,819,015	-1.28%
Insurance Recoveries	56003	0	0	(44,888)	0	0	0	0	0.00%
Insurance Expenses Subtotal:		186,879	373,349	15,465,472	16,911,555	17,269,969	16,650,801	16,650,801	-1.54%
Total Other Operating:		186,879	373,349	16,168,165	17,863,824	18,260,370	17,638,107	17,638,107	-1.26%
Transfers Out:									
Other Transfers Out	59501	0	824,000	0	0	0	0	0	0.00%
Transfers Out Subtotal:		0	824,000	0	0	0	0	0	0.00%
Total Non-Operating Expense:		0	824,000	0	0	0	0	0	0.00%
Expense Total:		186,879	1,197,349	16,168,165	17,863,824	18,260,370	17,638,107	17,638,107	-1.26%
SFHI - Net Surplus (Deficit):		33,252	(901,970)	(166,921)	(997,704)	26,775	(108,601)	(108,601)	-89.11%

Note: General fund balance applied will be used to replenish funds transferred out in 2016.

SELF FUNDED DENTAL INSURANCE

2019 BUDGET NARRATIVE HIGHLIGHTS

The County Human Resources Department is responsible for overseeing the activity of this fund.

Premiums are charged to departments based on employees enrolled in the program. Those premiums are included in each departments budgeted fringe benefit expense for the year. Premiums are also collected from employees as payroll deductions for the employee share.

The plan is administered by a third party administrator so there are no County staff assigned solely to this activity.

Summary of Fund Activity:

The fund has a budgeted surplus of \$5,000 for 2019.

A fund balance roll forward schedule can be viewed in the Overview section of the budget book. It is listed as Fund Projections in the table of contents.

Significant changes from 2018 adopted:

There is no schedule of changes from 2018, because neither revenues nor expenses changed by a significant amount. Both 2018 and 2019 are budgeted to have no levy.

Financial Summary Self Funded Dental Insurance

Items	2018 8-Month Actual	2018 12-Month Estimate	2018 Adopted Budget	2018 Adjusted Budget	2019 Adopted Budget
Total Revenues	516,062	882,684	872,196	872,196	861,922
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	489,255	856,967	872,196	872,196	856,922
Total Expenditures	489,255	856,967	872,196	872,196	856,922
(Surplus) / Deficit before adjustments			-	-	(5,000)
Increase / (Decrease) fund balance			-	-	5,000
Net (Surplus) / Deficit after adjustments			-	-	-

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Fund 660 - Self Funded Dental Insurance (SFDI)									
Revenue									
Public Services:									
Insurance Charges	45067	117,289	119,946	115,435	120,560	120,000	120,000	120,000	-0.46%
Public Services Subtotal:		117,289	119,946	115,435	120,560	120,000	120,000	120,000	-0.46%
Interfund Revenue:									
Insurance Charges	63001	747,257	750,653	690,556	746,636	736,922	736,922	736,922	-1.30%
Interfund Revenue Subtotal:		747,257	750,653	690,556	746,636	736,922	736,922	736,922	-1.30%
Total Operating Revenue:		864,545	870,599	805,990	867,196	856,922	856,922	856,922	-1.18%
Interest:									
Interest Investments	48000	2,831	3,403	6,033	5,000	5,000	5,000	5,000	0.00%
Investment Mark to Market	48002	608	(1,584)	(875)	0	0	0	0	0.00%
Interest Subtotal:		3,439	1,819	5,158	5,000	5,000	5,000	5,000	0.00%
Total Non-Operating Revenue:		3,439	1,819	5,158	5,000	5,000	5,000	5,000	0.00%
Revenue Total:		867,985	872,418	811,148	872,196	861,922	861,922	861,922	-1.18%

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Fund 660 - Self Funded Dental Insurance (SFDI)									
Expense									
Contractual Services:									
Professional Service	55014	0	0	253	0	0	0	0	0.00%
Administration Fee	55037	47,058	47,587	47,761	47,864	48,760	48,760	48,760	1.87%
Contractual Services Subtotal:		47,058	47,587	48,014	47,864	48,760	48,760	48,760	1.87%
Insurance Expenses:									
Claim Payments	56002	766,850	769,004	748,664	824,332	808,162	808,162	808,162	-1.96%
Insurance Expenses Subtotal:		766,850	769,004	748,664	824,332	808,162	808,162	808,162	-1.96%
Total Other Operating:		813,908	816,590	796,678	872,196	856,922	856,922	856,922	-1.75%
Expense Total:		813,908	816,590	796,678	872,196	856,922	856,922	856,922	-1.75%
SFDI - Net Surplus (Deficit):		54,077	55,828	14,470	0	5,000	5,000	5,000	100.00%

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

FINANCE

General Fund – Division: 015
2019 BUDGET NARRATIVE

DEPARTMENT HEAD: Vicky K. Fitzgerald, CPA
LOCATION: Winnebago County
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901

TELEPHONE: 232-3443

MISSION STATEMENT:

To provide financial information that is both timely and useful to County management and the general public.

To procure equipment, supplies, and services for the County at the best possible quality and price.

PROGRAM DESCRIPTION:

ACCOUNTS PAYABLE Receive and pay all obligations of the County. Maintain detailed records of outstanding payable balances.

ACCOUNTS RECEIVABLE Record all receipts of the County, prepare billings, customer and client statements, perform collections of past due accounts, and report on balances, and aging.

FIXED ASSETS Maintain records of all fixed assets of the County. Record depreciation of assets and record transfers and disposals of fixed assets. Maintain records and reconcile to actual assets by doing occasional fixed asset inventories.

FINANCIAL REPORTING Prepare monthly and annual financial reports on the County's financial position and results of operations.

GRANT REPORTING Prepare grant reports for various departments.

AUDIT Coordinate the year-end audit, close the County's books, prepare all audit schedules for the auditors and prepare the County's Comprehensive Annual Financial Report.

INTERNAL AUDIT Perform internal audits of departments with cash handling functions.

BUDGET Coordinate and prepare the annual budget for the County Executive.

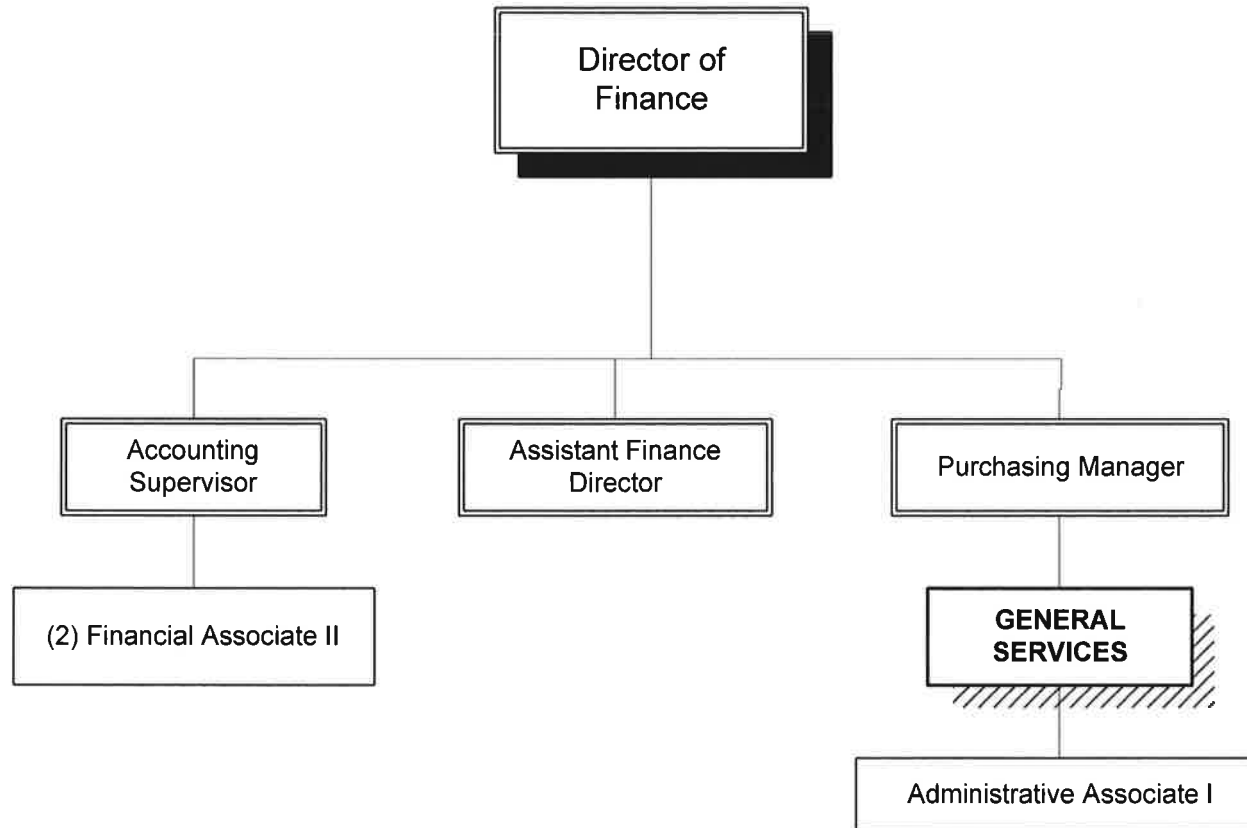
BONDING Coordinate the issuance of County debt with the financial advisors, bond counsel, and rating agency.

CAPITAL IMPROVEMENTS PROGRAM Coordinate and prepare the annual update to the County Capital Improvements - 5 Year Plan.

PURCHASING Coordinate the purchasing of goods, services for all County departments and construction projects. Monitor departments' purchases for compliance with County requirements and provide technical assistance to departments regarding all purchasing matters.

INVESTMENTS Invest all County funds ensuring minimum risk and schedule maturities to meet the cash flow needs of the County.

FINANCE



FINANCE

General Fund – Division: 015 2019 BUDGET NARRATIVE

DEPARTMENT HEAD: Vicky K. Fitzgerald, CPA
LOCATION: Winnebago County
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901

TELEPHONE: 232-3443

2018 ACCOMPLISHMENTS:

1. Obtained an unqualified opinion on the 2017 CAFR.
2. Maintained an AA1 Moody's bond rating.
3. Converted purchasing cards (P-cards) to a new bank/program that will offer higher rebates.
4. Received a purchasing card rebate of \$71,956. The more purchases made with P-cards, the larger the rebate. This also reduces the number of checks we issue for vendor payments, which saves staff time related to that process.
5. Worked with the Sheriff's department to require prepayment of civil processing services. This saved the County approximately \$6,000 in annual write offs of uncollectible accounts.

2019 GOALS & OBJECTIVES:

1. Perform our departments programs in a timely, accurate and efficient manner.
2. Obtain an unqualified opinion on the 2018 CAFR.
3. Complete the update of the 5-year capital improvements plan and deliver to County Board by the February 2019 meeting.
4. Complete a minimum of two cash handling internal audits of different County departments.
5. Upgrade the Enterprise Resource Planning (ERP) system – Tyler Munis.
6. Replace all Canon copiers in the County.
7. Pay invoices with a P-card when applicable to obtain larger purchasing card rebates.

FINANCE

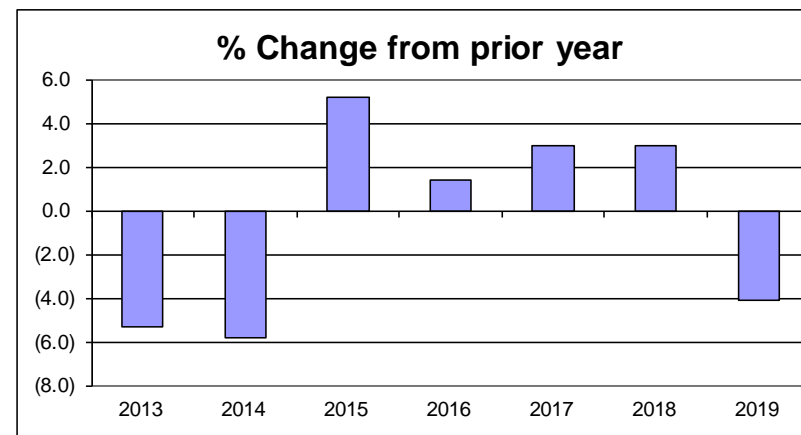
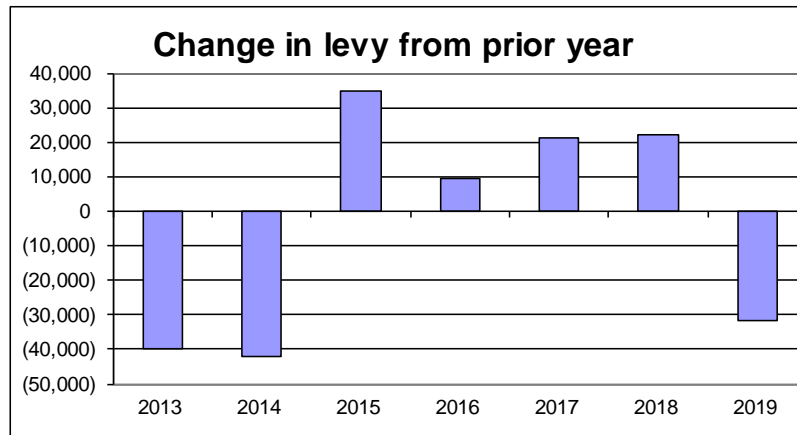
2019 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Full Time	8	7	7	6	6	6	6	6	6	6
Part Time	0	1	1	1	0	0	0	0	0	0
Total	8	8	8	7	6	6	6	6	6	6

There is no change to the staffing table for 2019.

COUNTY LEVY: The tax levy for 2019 is \$733,458, a decrease of \$31,544 or 4.1% under 2018. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2018 ADOPTED - Finance

Account	Amount	Description
Significant changes from 2018		
Tax Levy 2018	\$ 765,002	
Revenue Changes - impact on levy:		
Financial Services	(14,100)	Increase based on Sequoia Consulting analysis of services provided to the Solid Waste office.
Expense Changes - impact on levy:		
Accounting Auditing	(19,600)	Decrease based on Milliman actuary study for Workers Compensation of \$14,000 was in the 2018 budget, this study is done every other year. Starting in 2020, this will be budgeted in the Worker Compensation Fund. Also, in 2018 there was a one-time expense of a cash audit done by Sikich.
Data Processing	15,900	Increase due to higher fees from our software vendor for support.
Other small changes	(13,744)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2019	\$ 733,458	

Financial Summary Finance

Items	2018 7-Month Actual	2018 12-Month Estimate	2018 Adopted Budget	2018 Adjusted Budget	2019 Adopted Budget
Total Revenues	20,538	32,000	32,000	32,000	44,700
Labor	308,979	559,963	559,963	559,963	546,335
Travel	633	2,314	2,760	2,760	2,894
Capital	-	-	-	-	-
Other Expenditures	175,912	217,593	234,279	234,279	228,929
Total Expenditures	485,524	779,870	797,002	797,002	778,158
Levy			765,002		733,458

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Division - 015 - Finance									
Revenue									
Interfund Revenue:									
Professional Services	63002	5,100	4,675	4,896	6,000	4,600	4,600	4,600	-23.33%
Financial Services	65083	26,304	24,112	29,196	26,000	40,100	40,100	40,100	54.23%
Interfund Revenue Subtotal:		31,404	28,787	34,092	32,000	44,700	44,700	44,700	39.69%
Total Operating Revenue:		31,404	28,787	34,092	32,000	44,700	44,700	44,700	39.69%
Revenue Total:		31,404	28,787	34,092	32,000	44,700	44,700	44,700	39.69%
Expense									
Wages:									
Regular Pay	51100	377,960	383,882	391,419	399,852	394,648	394,648	394,648	-1.30%
Wages Subtotal:		377,960	383,882	391,419	399,852	394,648	394,648	394,648	-1.30%
Fringes Benefits:									
FICA Medicare	51200	27,778	28,127	28,631	30,587	30,190	30,190	30,190	-1.30%
Health Insurance	51201	82,845	83,949	89,053	94,122	92,827	88,001	88,001	-6.50%
Dental Insurance	51202	5,566	5,567	5,566	5,566	4,827	4,827	4,827	-13.28%
Workers Compensation	51203	547	347	608	808	411	411	411	-49.13%
WI Retirement	51206	25,474	25,313	26,616	26,790	25,849	25,849	25,849	-3.51%
Fringe Benefits Other	51207	2,689	2,776	2,857	2,238	2,409	2,409	2,409	7.64%
Fringes Benefits Subtotal:		144,899	146,079	153,332	160,111	156,513	151,687	151,687	-5.26%
Total Labor:		522,859	529,961	544,751	559,963	551,161	546,335	546,335	-2.43%

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Division - 015 - Finance									
Travel:									
Registration Tuition	52001	933	885	390	950	950	950	950	0.00%
Automobile Allowance	52002	1,009	1,292	387	980	1,000	1,000	1,000	2.04%
Meals	52005	51	51	29	160	180	180	180	12.50%
Lodging	52006	242	473	164	670	764	764	764	14.03%
Other Travel Exp	52007	12	7	10	0	0	0	0	0.00%
Taxable Meals	52008	65	35	0	0	0	0	0	0.00%
Travel Subtotal:		2,311	2,743	981	2,760	2,894	2,894	2,894	4.86%
Total Travel:		2,311	2,743	981	2,760	2,894	2,894	2,894	4.86%
Office:									
Office Supplies	53000	389	158	85	270	230	230	230	-14.81%
Stationery and Forms	53001	1,314	470	1,889	775	625	625	625	-19.35%
Printing Supplies	53002	292	260	250	300	300	300	300	0.00%
Postage and Box Rent	53004	22	24	76	40	50	50	50	25.00%
Computer Supplies	53005	0	0	0	0	0	0	0	0.00%
Computer Software	53006	10	0	295	0	0	0	0	0.00%
Telephone	53008	773	858	865	900	1,025	1,025	1,025	13.89%
Office Subtotal:		2,799	1,770	3,460	2,285	2,230	2,230	2,230	-2.41%
Operating:									
Subscriptions	53501	588	0	53	0	50	50	50	100.00%
Membership Dues	53502	1,526	987	1,572	1,215	1,800	1,800	1,800	48.15%
Publish Legal Notices	53503	1,541	1,683	1,830	1,850	1,850	1,850	1,850	0.00%
Household Supplies	53516	10	0	23	0	0	0	0	0.00%
Food	53520	0	0	0	0	0	0	0	0.00%
Small Equipment	53522	25	0	0	1,220	300	300	300	-75.41%
Operating Licenses Fees	53553	82	0	0	0	0	0	0	0.00%
Other Miscellaneous	53568	11	10	24	0	0	0	0	0.00%
Small Equipment Technology	53580	1,027	0	0	0	0	0	0	0.00%
Print Duplicate	73003	4,198	3,834	4,110	4,100	4,055	4,055	4,055	-1.10%
Postage and Box Rent	73004	2,110	1,917	1,755	1,970	1,920	1,920	1,920	-2.54%
Operating Subtotal:		11,119	8,431	9,368	10,355	9,975	9,975	9,975	-3.67%

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Division - 015 - Finance									
Repairs & Maint:									
Equipment Repairs	74029	396	396	396	396	396	396	396	0.00%
Repairs & Maint Subtotal:		396	396	396	396	396	396	396	0.00%
Contractual Services:									
Accounting Auditing	55012	94,950	105,821	79,600	104,600	85,000	85,000	85,000	-18.74%
Data Processing	55013	92,331	96,682	100,122	108,100	124,000	124,000	124,000	14.71%
Professional Service	55014	0	4,300	850	4,400	4,400	4,400	4,400	0.00%
Collection Services	55015	2,032	1,029	1,062	1,500	1,500	1,500	1,500	0.00%
Contractual Services Subtotal:		189,313	207,832	181,633	218,600	214,900	214,900	214,900	-1.69%
Insurance Expenses:									
Prop Liab Insurance	76000	2,388	2,640	2,652	2,643	1,428	1,428	1,428	-45.97%
Insurance Expenses Subtotal:		2,388	2,640	2,652	2,643	1,428	1,428	1,428	-45.97%
Total Other Operating:		206,015	221,070	197,509	234,279	228,929	228,929	228,929	-2.28%
Expense Total:		731,185	753,773	743,241	797,002	782,984	778,158	778,158	-2.36%
Finance Net/(Levy):		(699,781)	(724,986)	(709,149)	(765,002)	(738,284)	(733,458)	(733,458)	-4.12%

GENERAL SERVICES

General Services Fund: 620
2019 BUDGET NARRATIVE

DEPARTMENT HEAD: Vicky K. Fitzgerald, CPA
LOCATION: Winnebago County
112 Otter Avenue
Oshkosh, Wisconsin 54901

TELEPHONE: 232-3443

MISSION STATEMENT:

To provide quality centralized printing and mail services to other County departments in a timely and cost effective manner.

PROGRAM DESCRIPTION:

PRINTING: Provides large volume professional printing services to County departments at a competitive price and maintains an inventory of paper for use by departments within the County.

MAILROOM: Process County departments' incoming and outgoing letters and packages.

GENERAL SERVICES

**General Services Fund: 620
2019 BUDGET NARRATIVE**

DEPARTMENT HEAD: Vicky K. Fitzgerald, CPA
LOCATION: Winnebago County
112 Otter Avenue
Oshkosh, WI 54901

TELEPHONE: 232-3443

2018 ACCOMPLISHMENTS:

- 1. Completed a move to a new area in the Courthouse with minimal disruption to mail and printing services.**
- 2. Provided quality printing and mail service to County departments in a cost-effective manner.**

2019 GOALS & OBJECTIVES:

- 1. To replace all of the Canon copiers in the County with new equipment.**
- 2. To continue to promote the printing capabilities of the department to eliminate outsourcing of print jobs.**
- 3. To continue to work with departments to maximize savings on postage.**

GENERAL SERVICES

2019 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Full Time	2	2	2	2	2	1	1	1	1	1
Part Time	0	0	0	0	0	0	0	0	0	0
Total	2	2	2	2	2	1	1	1	1	1

There is no change to the staffing table for 2019.

COUNTY LEVY: The General Services Fund is a proprietary activity and as such, generally operates with very little or no tax levy. Most of the department's costs are charged back to user departments. We are expecting to run a surplus for 2019 of \$17,841. The surplus for 2018 was budgeted at \$17,134. We have had the need to budget surpluses because the fund had a negative fund balance for a few years and it is necessary to maintain a positive balance in this fund. The majority of the increase in surplus comes from increases in revenues for forms and copies due to higher number of copies projected.

SIGNIFICANT CHANGES FROM 2018 ADOPTED - General Services

Significant changes from 2018	Effect on Budget	Effect on Surplus	Total	
2018 Budgeted Surplus (Deficit)			\$ 17,134	
Significant changes to revenues:				
Account	Incr/(Decr) Revenue			Description
Photocopy Revenue	(5,000)	(5,000)		Decrease based on a reduction in print jobs being sent to General Services, as more materials are distributed electronically rather than having them printed.
Total revenue changes	(5,000)			
Significant changes to expenses:				
Account	Incr/(Decr) Expense			Description
Other small changes	(5,707)	5,707		This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	(5,707)			
2019 Budgeted Surplus (Deficit)			\$ 17,841	

Financial Summary General Services

Items	2018 7-Month Actual	2018 12-Month Estimate	2018 Adopted Budget	2018 Adjusted Budget	2019 Adopted Budget
Total Revenues	258,559	451,000	461,700	461,700	454,800
Labor	30,648	54,706	55,958	55,958	55,140
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	200,247	372,500	388,608	388,608	381,819
Total Expenditures	230,895	427,206	444,566	444,566	436,959
Levy Before Adjustments			(17,134)		(17,841)
Increase fund balance			17,134		17,841
Net Levy After Adjustments			-		-

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Fund - 620 - General Services									
Revenue									
Public Services:									
Offset Revenue	45013	2,565	2,032	1,691	2,500	1,800	1,800	1,800	-28.00%
Public Services Subtotal:		2,565	2,032	1,691	2,500	1,800	1,800	1,800	-28.00%
Intergov Services:									
Mail Service Revenue	43003	4,499	3,504	3,068	3,500	3,500	3,500	3,500	0.00%
Intergov Services Subtotal:		4,499	3,504	3,068	3,500	3,500	3,500	3,500	0.00%
Interfund Revenue:									
Forms Copies Etc	65003	227,330	229,128	219,954	220,000	215,000	215,000	215,000	-2.27%
Photocopy Revenue	65014	45,311	45,176	37,637	45,000	40,000	40,000	40,000	-11.11%
Mail Service Revenue	65015	191,910	193,988	199,577	190,000	190,000	194,000	194,000	2.11%
DP Services	65085	960	880	696	700	500	500	500	-28.57%
Interfund Revenue Subtotal:		465,511	469,171	457,865	455,700	445,500	449,500	449,500	-1.36%
Total Operating Revenue:		472,575	474,708	462,624	461,700	450,800	454,800	454,800	-1.49%
Interest:									
Interest Investments	48000	57	414	1,314	0	0	0	0	0.00%
Investment Mark to Market	48002	12	(193)	(191)	0	0	0	0	0.00%
Interest Subtotal:		70	221	1,123	0	0	0	0	0.00%
Transfers In:									
Other Transfers In	49501	0	420	0	0	0	0	0	0.00%
Transfers In Subtotal:		0	420	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		70	641	1,123	0	0	0	0	0.00%
Revenue Total:		472,645	475,349	463,747	461,700	450,800	454,800	454,800	-1.49%

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Fund - 620 - General Services									
Expense									
Wages:									
Regular Pay	51100	37,824	38,230	38,214	40,176	40,918	40,918	40,918	1.85%
Temporary Employees	51101	0	0	0	1,800	0	0	0	-100.00%
Comp Time	51108	9	0	0	0	0	0	0	0.00%
Wages Subtotal:		37,833	38,230	38,214	41,976	40,918	40,918	40,918	-2.52%
Fringes Benefits:									
FICA Medicare	51200	2,807	2,835	2,817	3,074	3,131	3,131	3,131	1.85%
Health Insurance	51201	6,997	6,777	7,371	7,596	8,831	7,756	7,756	2.11%
Dental Insurance	51202	348	348	352	348	378	378	378	8.62%
Workers Compensation	51203	159	35	59	82	46	46	46	-43.90%
Compensated Absences Expense	51205	170	2,181	672	0	0	0	0	0.00%
WI Retirement	51206	2,443	2,517	2,598	2,661	2,682	2,682	2,682	0.79%
Fringe Benefits Other	51207	987	964	650	221	229	229	229	3.62%
Fringes Benefits Subtotal:		13,911	15,657	14,520	13,982	15,297	14,222	14,222	1.72%
Total Labor:		51,744	53,887	52,734	55,958	56,215	55,140	55,140	-1.46%
Office:									
Office Supplies	53000	610	345	500	400	350	350	350	-12.50%
Printing Supplies	53002	12	6,449	5,258	8,000	8,000	8,000	8,000	0.00%
Postage and Box Rent	53004	167,199	162,003	161,909	167,000	160,000	160,000	160,000	-4.19%
Telephone	53008	378	244	287	400	360	360	360	-10.00%
Office Subtotal:		168,200	169,041	167,953	175,800	168,710	168,710	168,710	-4.03%
Operating:									
Equipment Rental	53551	158,359	156,328	155,339	165,000	165,000	165,000	165,000	0.00%
Other Miscellaneous	53568	0	128	0	0	0	0	0	0.00%
Operating Subtotal:		158,359	156,456	155,339	165,000	165,000	165,000	165,000	0.00%

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Fund - 620 - General Services									
Repairs & Maint:									
Maintenance Equipment	54022	114	262	262	270	270	270	270	0.00%
Equipment Repairs	54029	0	0	0	0	0	0	0	0.00%
Equipment Repairs	74029	33	33	33	33	33	33	33	0.00%
Repairs & Maint Subtotal:		147	295	295	303	303	303	303	0.00%
Contractual Services:									
Other Contract Serv	55030	40,485	42,855	44,880	46,000	47,000	47,000	47,000	2.17%
Contractual Services Subtotal:		40,485	42,855	44,880	46,000	47,000	47,000	47,000	2.17%
Insurance Expenses:									
Prop Liab Insurance	76000	1,764	1,716	1,536	1,505	806	806	806	-46.45%
Insurance Expenses Subtotal:		1,764	1,716	1,536	1,505	806	806	806	-46.45%
Total Other Operating:		368,955	370,363	370,002	388,608	381,819	381,819	381,819	-1.75%
Expense Total:		420,699	424,250	422,736	444,566	438,034	436,959	436,959	-1.71%
General Services Net Surplus / (Deficit):		51,946	51,099	41,011	17,134	12,766	17,841	17,841	4.13%

PROPERTY & LIABILITY INSURANCE

**Property and Liability Fund: 640
2019 BUDGET NARRATIVE**

DEPARTMENT HEAD: Vicky K. Fitzgerald, CPA
LOCATION: Winnebago County
112 Otter Avenue
Oshkosh, Wisconsin 54901

TELEPHONE: 232-3443

MISSION STATEMENT:

To provide adequate property and liability coverage to all County departments. To act as a source to pay property and liability losses, deductibles, and self-insured exposures.

PROGRAM DESCRIPTION:

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 coverage's. Premiums are charged back to County departments. Losses are processed through this department. Different deductible limits are set for various types of losses. Deductible payments are made through this department and get charged back to user departments as additional insurance charges. All departments are charged for a portion of the deductibles based on their loss histories. The staff in this department follows up on losses and obtains funds from the damaging party's insurance companies (called subrogation) where possible.

PROPERTY & LIABILITY INSURANCE

2019 BUDGET NARRATIVE HIGHLIGHTS

Winnebago County along with the majority of other Wisconsin counties participates in 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. Dividends by policy year, if available, are based on profit of the entity. The County also self-insures for some miscellaneous items through this fund. This is an internal service fund and as such pays all of the related insurance expenses directly from this fund and in turn charges all departments a "premium" for this coverage which is recognized as revenue in this fund.

Property insurance is purchased through various companies for the different facilities. Again, premiums are charged back to the various departments covered by the policies. Departments are also charged back for a portion of deductible payments based on past history and projections of current year expenses.

The fund is managed by the Finance Department. Claims covered by the liability insurance program are handled by WCMIC. All self-insured claims are handled by the Finance Department.

SUMMARY OF 2019 ACTIVITY:

Insurance coverage for 2019 will remain the same as it was in 2018. Claim payments are projected to remain relatively stable as will insurance recoveries. However, these are difficult to forecast. The premium that is charged out to the various departments will be reduced by \$400,000 this year to allow for a drawdown of the fund balance that is higher than our policy has set for this fund. A fund balance roll forward schedule can be viewed in the Overview section of the budget book. It is listed as Fund Projections in the table of contents.

SIGNIFICANT CHANGES FROM 2018 ADOPTED - Property & Liability Insurance

Significant changes from 2018	Effect on Budget	Effect on Surplus	Total	
2018 Budgeted Surplus (Deficit)			\$ -	
Significant changes to revenues:				
Account	Incr/(Decr) Revenue			Description
Insurance charges - interfund	(396,595)	(396,595)		Decrease due to reducing the departments charges in order to draw down the large fund balance of nearly 1.3 million.
Total revenue changes	(396,595)			
Significant changes to expenses:				
Account	Incr/(Decr) Expense			Description
None	-	-		
Other small changes	3405	(3,405)		This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	3,405			
2019 Budgeted Surplus (Deficit)			\$ (400,000)	

Financial Summary Property & Liability Insurance

Items	2018 7-Month Actual	2018 12-Month Estimate	2018 Adopted Budget	2018 Adjusted Budget	2019 Adopted Budget
Total Revenues	595,753	1,020,143	1,007,320	1,007,320	610,725
Labor	11,821	19,629	24,877	24,877	26,356
Travel	-	64	64	64	65
Capital	-	-	-	-	-
Other Expenditures	245,580	956,379	982,379	1,236,269	984,304
Total Expenditures	257,401	976,072	1,007,320	1,261,210	1,010,725
(Surplus) / Deficit before adjustments			-		400,000
Increase / (Decrease) fund balance			-		(400,000)
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Fund 640 - Prop & Liability Insurance (P&L Ins)									
Revenue									
Interfund Revenue:									
Insurance Charges	63001	934,260	1,038,336	994,740	998,820	602,225	602,225	602,225	-39.71%
Interfund Revenue Subtotal:		934,260	1,038,336	994,740	998,820	602,225	602,225	602,225	-39.71%
Total Operating Revenue:									
		934,260	1,038,336	994,740	998,820	602,225	602,225	602,225	-39.71%
Interest:									
Interest Investments	48000	5,780	7,850	16,730	8,500	8,500	8,500	8,500	0.00%
Investment Mark to Market	48002	1,241	(3,654)	(2,147)	0	0	0	0	0.00%
Interest Subtotal:		7,021	4,196	14,583	8,500	8,500	8,500	8,500	0.00%
Transfers In:									
Other Transfers In	49501	0	220	0	0	0	0	0	0.00%
Transfers In Subtotal:		0	220	0	0	0	0	0	0.00%
Total Non-Operating Revenue:									
		7,021	4,416	14,583	8,500	8,500	8,500	8,500	0.00%
Revenue Total:		941,281	1,042,752	1,009,323	1,007,320	610,725	610,725	610,725	-39.37%
Expense									
Wages:									
Regular Pay	51100	16,894	17,127	17,440	17,745	18,993	18,993	18,993	7.03%
Wages Subtotal:		16,894	17,127	17,440	17,745	18,993	18,993	18,993	7.03%

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Fund 640 - Prop & Liability Insurance (P&L Ins)									
Fringes Benefits:									
FICA Medicare	51200	1,228	1,258	1,274	1,357	1,453	1,453	1,453	7.07%
Health Insurance	51201	3,269	3,776	4,067	4,234	4,561	4,323	4,323	2.10%
Dental Insurance	51202	217	217	217	217	217	217	217	0.00%
Workers Compensation	51203	15	15	27	36	20	20	20	-44.44%
WI Retirement	51206	1,149	1,130	1,186	1,189	1,244	1,244	1,244	4.63%
Fringe Benefits Other	51207	86	87	89	99	106	106	106	7.07%
Fringes Benefits Subtotal:		5,964	6,484	6,860	7,132	7,601	7,363	7,363	3.24%
Total Labor:		22,858	23,610	24,301	24,877	26,594	26,356	26,356	5.95%
Travel:									
Automobile Allowance	52002	72	0	0	64	65	65	65	1.56%
Travel Subtotal:		72	0	0	64	65	65	65	1.56%
Total Travel:		72	0	0	64	65	65	65	1.56%
Operating:									
Membership Dues	53502	50	100	100	100	100	100	100	0.00%
Operating Subtotal:		50	100	100	100	100	100	100	0.00%
Contractual Services:									
Collection Services	55015	0	5	34	0	0	0	0	0.00%
Contractual Services Subtotal:		0	5	34	0	0	0	0	0.00%

Winnebago County**Budget Detail - 2019**

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Fund 640 - Prop & Liability Insurance (P&L Ins)									
Insurance Expenses:									
Prop Liab Insurance	56000	629,621	638,346	669,220	764,835	767,303	767,541	767,541	0.35%
Claim Payments	56002	135,905	159,038	195,992	240,000	240,000	240,000	240,000	0.00%
Insurance Recoveries	56003	(46,960)	(55,856)	(15,981)	(25,000)	(25,000)	(25,000)	(25,000)	0.00%
Prop Liab Insurance	76000	2,700	2,748	2,448	2,444	1,663	1,663	1,663	-31.96%
Insurance Expenses Subtotal:		721,266	744,276	851,679	982,279	983,966	984,204	984,204	0.20%
Total Other Operating:		721,316	744,381	851,812	982,379	984,066	984,304	984,304	0.20%
Expense Total:		744,246	767,991	876,113	1,007,320	1,010,725	1,010,725	1,010,725	0.34%
P&L Ins - Net Surplus / (Deficit):		197,034	274,761	133,210	0	(400,000)	(400,000)	(400,000)	100.00%

NOTE: The deficit in the Property & Liability Insurance Fund is due to reducing the large fund balance which offsets departmental property & liability insurance expenses.

INFORMATION SYSTEMS

General Fund – Department: 022
2019 BUDGET NARRATIVE

DEPARTMENT HEAD: Patty Francour
LOCATION: Winnebago County
112 Otter Avenue, First Floor
Oshkosh, WI 54901

TELEPHONE: 232-3491

MISSION STATEMENT:

To provide excellent customer service and support to all Winnebago County information technology users, to protect Winnebago County assets and data, and to ensure Winnebago County's information technology investment is strategically positioned for the future.

PROGRAM DESCRIPTION:

USER SUPPORT Operate and maintain computer and telecommunications systems and supply support and training to sustain usability on related devices and software.

INVENTORY Maintain detailed records of all county computer hardware, software, and telecommunications equipment.

BUDGET Determine needs/requirements for computer and telecommunication requests as part of the annual budget process. Assist throughout the year in the actual purchases of these budgeted items.

NETWORK INFRASTRUCTURE Maintain the network connectivity, including Internet access, and the core network equipment and software in support of services provided by the County.

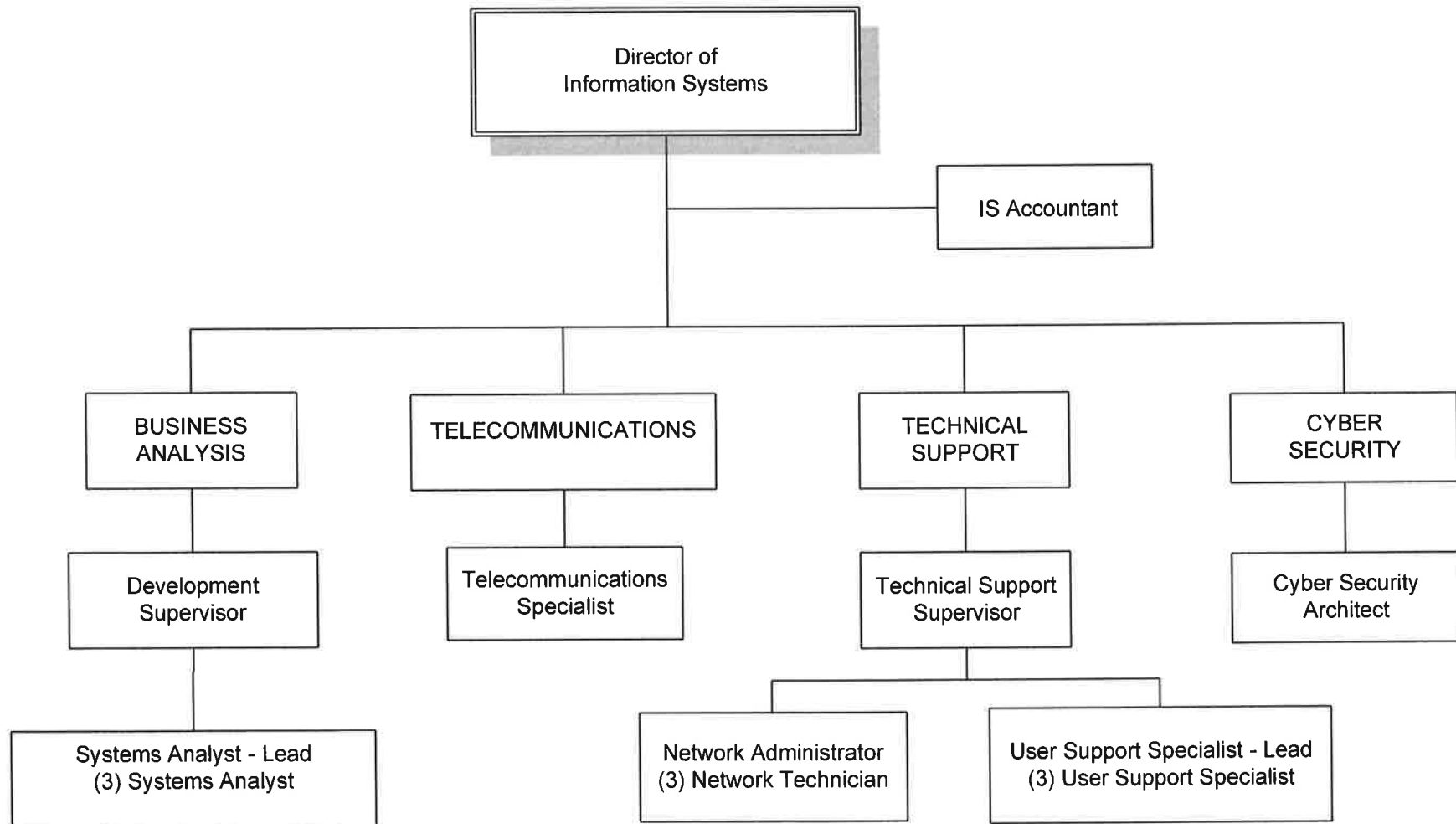
PUBLIC SAFETY Maintain and support the Public Safety Systems within Winnebago County.

SYSTEM DESIGN & DEVELOPMENT Design and develop custom applications based on departmental requests or IS observations where efficiencies can be gained.

PROJECT MANAGEMENT Manage resources necessary for both the acquisition and complete implementation of 'off-the-shelf' software or the 'in-house' development of custom applications.

TELECOMMUNICATION SUPPORT Determine and monitor County needs and maintain installed systems.

INFORMATION SYSTEMS



INFORMATION SYSTEMS

**General Fund – Department: 022
2019 BUDGET NARRATIVE**

DEPARTMENT HEAD: Patty Francour
LOCATION: Winnebago County
112 Otter Avenue, First Floor
Oshkosh, WI 54901

TELEPHONE: 232-3491

2018 ACCOMPLISHMENTS:

1. Completed phase two of meaningful use attestation for HS applications resulting in \$19,500 reimbursement to the County.
2. Assisted in completing the department relocation project, planned the updating of some older cabling, cleaned and organized data closets.
3. Supported HS in the planning for the Community Based Residential Facility.
4. Assisted in the setup for special events including: Country USA, Rock USA, EAA, Lifest.
5. Assisted in the setup of the annual squad car changeover for Sheriff's office.
6. Continued Winnebago County representation in FoxComm – Fiscal Advisory Board, Executive Committee, and User Technical Committee through the first half of the year.
7. Assisted in the transition from FoxComm to County-only public safety applications.
8. Coordinated fiber work in several areas in the County including 2 locations in Neenah, and the surrounding area of CAB.
9. Setup and deployed iPads to 9 new Board members.
10. Completed the planned hardware refresh per our Technology Replacement Fund: including 250 new thin clients, 3 servers, 2 SANS, several switches, some access points, multiple UPS batteries, upgraded the email archive.
11. Completed the cellular refresh of all County-issued mobile devices.
12. Completed an upgrade to the Nuance speech attendant system.
13. Participated in the Emergency Operations Center and Dark Sky exercises.
14. Obtained a new IS position – we were able to promote from within and fill from the outside at a more entry level position.
15. Completed and/or assisted in many various hardware and software changes including: Kronos, dispatch testing, ECS, SCCM, MUNIS, remote access tokens, sexting diversion program, multiple custom reports.

2019 GOALS & OBJECTIVES:

- 1. Continue to enhance and fortify cyber security regarding County infrastructure.**
- 2. Complete 2015 certification for the HS in-house application.**
- 3. Test and possibly implement SIP technology for our phone service.**
- 4. Complete the ‘on-boarding’ of the externally hired IS employee.**
- 5. Continue to upgrade hardware scheduled via the technology replacement fund.**
- 6. Assist with a version upgrade for MUNIS in May.**
- 7. Continue to provide training classes to users for our standard software.**
- 8. Monitor and manage data storage as requirements continue to grow.**
- 9. Continue to provide high quality technical support behind friendly, responsive customer service.**
- 10. Monitor and manage County technology costs as inventory continues to expand to the best of our abilities.**

INFORMATION SYSTEMS

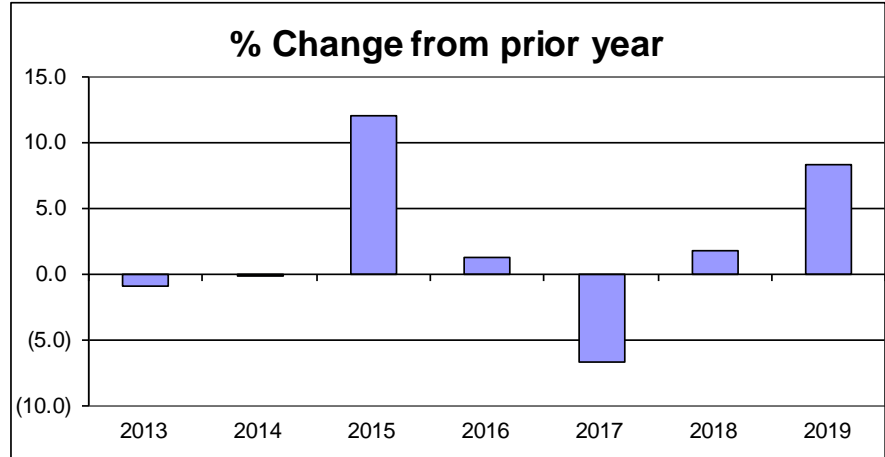
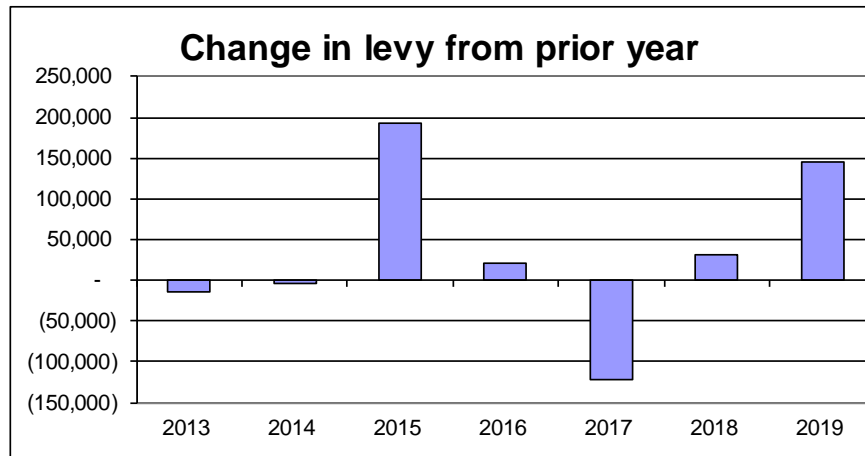
2019 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Full Time	16	16	16	16	16	17	17	17	17	18
Part Time	0	0	0	0	0	0	0	0	0	0
Total	16	16	16	16	16	17	17	17	17	18

The changes in the 2019 department staffing can be found within the Table of Organization of Classified Positions schedule found in the Overview section of the budget book. Another schedule in that section shows the fiscal impact of the position changes. One (1) new Cyber Security Architect position has been added.

COUNTY LEVY: The tax levy for 2019 is \$1,884,174, an increase of \$144,399 or 8.3% over 2018. A schedule of significant changes follows.



TECHNOLOGY REPLACEMENT FUND:

The technology replacement fund was established in 2000. This fund was established to accumulate funds for the replacement of personal computers, desktop software, servers and other devices related to our computer network. Rather than borrowing for these rather short-term items, it would be more appropriate to accumulate funds and pay as we go. A fund balance roll forward schedule can be viewed in the Overview section of the budget book. It is listed as Fund Projections in the table of contents. We have expanded the fund to include more of the technology items. The tax levy for the technology fund has gone from \$880,000 in 2018 to \$884,803 in 2019.

SIGNIFICANT CHANGES FROM 2018 ADOPTED - Information Systems

Account	Amount	Description
Significant changes from 2018		
Tax Levy 2018	\$ 1,739,775	
Revenue Changes - impact on levy:		
Computer Maintenance - interfund	(4,422)	Increase in county devices and revenue coming in from those departments.
DP Services	(5,400)	Increase in interfund revenue from Solid Waste for support (based on Sequoia analysis).
Expense Changes - impact on levy:		
Regular Pay	122,843	Wages are estimated to increase 11.2% in the Information Systems office. Part of this increase is the result of a new position and the other is normal wage increases of 2.5%. Individual increases by employee will be determined on performance evaluations as part of a merit pay program. The overall increase is higher because some employees were below the minimums for their positions as a result of the 2015 pay study, but in 2019 they will be caught up to their target minimums.
FICA Medicare	9,399	Benefits that go along with the regular pay increase.
WI Retirement	6,389	Benefits that go along with the regular pay increase.
Registration Tuition	16,800	Increase for training for Cyber Security and Network Administration.
Prop Liab Insurance	(4,961)	Decrease due to reducing the departments charges in order to draw down the large fund balance of nearly 1.3 million.
Other small changes	3,751	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2019	\$ 1,884,174	

Financial Summary Information Systems

Items	2018 7-Month Actual	2018 12-Month Estimate	2018 Adopted Budget	2018 Adjusted Budget	2019 Adopted Budget
Total Revenues	53,870	78,966	78,956	78,956	88,778
Labor	875,022	1,614,709	1,571,641	1,614,709	1,716,320
Travel	2,979	12,400	11,800	11,800	32,258
Capital	-	-	-	-	-
Other Expenditures	79,707	242,295	235,290	243,070	224,374
Total Expenditures	957,708	1,869,404	1,818,731	1,869,579	1,972,952
Levy			1,739,775		1,884,174

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Department - 022 - Information Systems									
Revenue									
Interfund Revenue:									
Computer Maintenance	65029	40,590	43,659	42,735	43,956	48,378	48,378	48,378	10.06%
DP Services	65085	18,996	17,413	17,004	14,000	19,400	19,400	19,400	38.57%
Interfund Revenue Subtotal:		59,586	61,072	59,739	57,956	67,778	67,778	67,778	16.95%
Total Operating Revenue:		59,586	61,072	59,739	57,956	67,778	67,778	67,778	16.95%
Misc Revenues:									
Sale Of Prop Equip	48104	0	0	0	0	0	0	0	0.00%
Cost Sharing Allocations	48110	23,822	23,524	19,307	21,000	21,000	21,000	21,000	0.00%
Misc Revenues Subtotal:		23,822	23,524	19,307	21,000	21,000	21,000	21,000	0.00%
Total Non-Operating Revenue:		23,822	23,524	19,307	21,000	21,000	21,000	21,000	0.00%
Revenue Total:		83,408	84,596	79,046	78,956	88,778	88,778	88,778	12.44%
Expense									
Wages:									
Regular Pay	51100	1,004,969	1,023,550	1,051,359	1,102,219	1,225,062	1,225,062	1,225,062	11.15%
Overtime	51105	871	2,076	411	3,100	3,100	2,500	2,500	-19.35%
Wages Subtotal:		1,005,839	1,025,626	1,051,770	1,105,319	1,228,162	1,227,562	1,227,562	11.06%
Fringes Benefits:									
FICA Medicare	51200	73,758	74,588	76,262	84,554	93,953	93,953	93,953	11.12%
Health Insurance	51201	222,170	244,694	266,956	281,222	303,377	287,600	287,600	2.27%
Dental Insurance	51202	14,271	14,837	16,206	16,262	17,349	17,349	17,349	6.68%
Workers Compensation	51203	3,551	1,764	3,012	4,057	2,250	2,250	2,250	-44.54%
WI Retirement	51206	66,244	67,490	71,404	74,056	80,445	80,445	80,445	8.63%
Fringe Benefits Other	51207	5,242	5,577	5,773	6,171	7,161	7,161	7,161	16.04%
Fringes Benefits Subtotal:		385,236	408,950	439,613	466,322	504,535	488,758	488,758	4.81%
Total Labor:		1,391,076	1,434,576	1,491,383	1,571,641	1,732,697	1,716,320	1,716,320	9.21%

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Department - 022 - Information Systems									
Travel:									
Registration Tuition	52001	9,329	6,391	8,992	9,500	26,300	26,300	26,300	176.84%
Automobile Allowance	52002	416	599	1,411	900	1,690	1,690	1,690	87.78%
Meals	52005	10	9	42	200	818	818	818	309.00%
Lodging	52006	70	263	0	800	3,000	3,000	3,000	275.00%
Other Travel Exp	52007	271	0	28	100	150	150	150	50.00%
Taxable Meals	52008	0	0	0	300	300	300	300	0.00%
Travel Subtotal:		10,095	7,263	10,473	11,800	32,258	32,258	32,258	173.37%
Total Travel:		10,095	7,263	10,473	11,800	32,258	32,258	32,258	173.37%
Office:									
Office Supplies	53000	447	819	997	1,350	1,350	1,200	1,200	-11.11%
Printing Supplies	53002	99	100	50	250	250	250	250	0.00%
Postage and Box Rent	53004	116	62	60	300	300	300	300	0.00%
Computer Supplies	53005	1,648	1,891	1,709	2,200	2,200	2,200	2,200	0.00%
Computer Software	53006	36,700	49,502	34,115	49,005	50,300	50,300	50,300	2.64%
Telephone	53008	20,285	12,901	8,976	20,000	18,000	18,000	18,000	-10.00%
Telephone Supplies	53009	201	1,326	2,064	2,100	2,100	2,100	2,100	0.00%
Fiber pole rental locates	53015	30,099	30,715	29,344	36,000	36,000	34,000	34,000	-5.56%
Office Subtotal:		89,595	97,316	77,314	111,205	110,500	108,350	108,350	-2.57%
Operating:									
Advertising	53500	0	(4)	0	0	0	0	0	0.00%
Subscriptions	53501	285	303	553	2,120	2,120	2,120	2,120	0.00%
Membership Dues	53502	50	260	200	260	260	260	260	0.00%
Small Equipment	53522	17,869	18,974	22,368	19,000	19,000	19,000	19,000	0.00%
Motor Fuel	53548	0	0	0	100	100	100	100	0.00%
Small Equipment Technology	53580	228	0	2,367	0	0	0	0	0.00%
Print Duplicate	73003	1,158	926	896	1,100	1,100	1,100	1,100	0.00%
Postage and Box Rent	73004	38	20	24	50	50	50	50	0.00%
Motor Fuel	73548	568	422	459	1,300	1,300	1,300	1,300	0.00%
Operating Subtotal:		20,196	20,902	26,868	23,930	23,930	23,930	23,930	0.00%

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Department - 022 - Information Systems									
Repairs & Maint:									
Equipment Repairs	54029	36,005	38,952	39,669	48,200	48,705	45,000	45,000	-6.64%
Maintenance Vehicles	74023	122	0	806	300	400	400	400	33.33%
Equipment Repairs	74029	382	58	0	0	0	0	0	0.00%
Repairs & Maint Subtotal:		36,509	39,010	40,475	48,500	49,105	45,400	45,400	-6.39%
Contractual Services:									
Data Processing	55013	132,514	163,910	22,770	20,000	20,000	20,000	20,000	0.00%
Professional Service	55014	13,230	30,153	14,381	20,000	20,000	20,000	20,000	0.00%
Contractual Services Subtotal:		145,745	194,063	37,152	40,000	40,000	40,000	40,000	0.00%
Insurance Expenses:									
Prop Liab Insurance	76000	8,928	13,092	11,436	11,655	6,694	6,694	6,694	-42.57%
Insurance Expenses Subtotal:		8,928	13,092	11,436	11,655	6,694	6,694	6,694	-42.57%
Total Other Operating:		300,972	364,384	193,245	235,290	230,229	224,374	224,374	-4.64%
Expense Total:		1,702,143	1,806,222	1,695,101	1,818,731	1,995,184	1,972,952	1,972,952	8.48%
Information Systems Net/(Levy):		(1,618,735)	(1,721,626)	(1,616,055)	(1,739,775)	(1,906,406)	(1,884,174)	(1,884,174)	8.30%

SIGNIFICANT CHANGES FROM 2018 ADOPTED - Technology Replacement

Account	Amount	Description
Significant changes from 2018		
Tax Levy 2018	\$ 880,000	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Computer Software	20,476	Increase in county devices - licenses are converted to Microsoft SA.
Fund balance applied	(14,410)	Increase in fund balance used from 2018.
Other small changes	(1,263)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2019	\$ 884,803	

Financial Summary Technology Replacement

Items	2018 7-Month Actual	2018 12-Month Estimate	2018 Adopted Budget	2018 Adjusted Budget	2019 Adopted Budget
Total Revenues	-	-	-	-	-
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	63,996	226,000	226,000	226,000	234,000
Other Expenditures	494,206	650,081	650,081	650,081	661,294
Total Expenditures	558,202	876,081	876,081	876,081	895,294
Levy Before Fund Balance Adjustment			876,081		895,294
Increase / (Decrease) fund balance			3,919		(10,491)
Net Levy After Fund Balance Adjustment			880,000		884,803

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Department - 023 - Technology Replacement									
Revenue									
Interfund Revenue:									
Computer Server Charge	65030	0	17,467	2,749	0	0	0	0	0.00%
Interfund Revenue Subtotal:		0	17,467	2,749	0	0	0	0	0.00%
Total Operating Revenue:									
		0	17,467	2,749	0	0	0	0	0.00%
Revenue Total:									
		0	17,467	2,749	0	0	0	0	0.00%
Expense									
Capital Outlay:									
Equipment	58004	399,958	254,321	162,585	226,000	234,000	234,000	234,000	3.54%
Capital Outlay Subtotal:		399,958	254,321	162,585	226,000	234,000	234,000	234,000	3.54%
Total Capital:									
		399,958	254,321	162,585	226,000	234,000	234,000	234,000	3.54%
Office:									
Computer Software	53006	269,487	441,282	318,292	262,347	282,823	282,823	282,823	7.80%
Office Subtotal:		269,487	441,282	318,292	262,347	282,823	282,823	282,823	7.80%
Operating:									
Small Equipment	53522	96,982	86,155	22,979	185,988	178,224	178,224	178,224	-4.17%
Small Equipment Technology	53580	0	0	47,725	0	0	0	0	0.00%
Operating Subtotal:		96,982	86,155	70,704	185,988	178,224	178,224	178,224	-4.17%

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Department - 023 - Technology Replacement									
Contractual Services:									
Data Processing	55013	0	0	146,308	201,746	200,247	200,247	200,247	-0.74%
Contractual Services Subtotal:		0	0	146,308	201,746	200,247	200,247	200,247	-0.74%
Total Other Operating:		366,468	527,437	535,303	650,081	661,294	661,294	661,294	1.72%
Expense Total:		766,426	781,759	697,888	876,081	895,294	895,294	895,294	2.19%
Technology Replacement Net/(Levy):		(766,426)	(764,292)	(695,139)	(876,081)	(895,294)	(895,294)	(895,294)	2.19%
Fund balance applied / (increased) (Note)		0	0	0	(3,919)	10,491	10,491	10,491	-367.70%
Technology Replacement Net/(Levy):		(766,426)	(764,292)	(695,139)	(880,000)	(884,803)	(884,803)	(884,803)	0.55%

NOTE: fund balance applied is a use of fund balance to reduce the levy for this operation.

WINNEBAGO COUNTY CAPITAL OUTLAY - 2019

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Technology				
Replacement -	Average Server	7	10,000	70,000
	Large Server	2	20,000	40,000
	EMC / SAN	1	28,000	28,000
	Large Router	2	8,000	16,000
	VPN Controller	1	10,000	10,000
	Palo Alto	2	35,000	70,000
		15		234,000

FACILITIES

General Fund – Division: 025
2019 BUDGET NARRATIVE

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

TELEPHONE: 236-4790

MISSION STATEMENT:

To provide a safe, efficient environment for the administration and operation of the County programs and services. To use efficient and cost effective facility management practices to provide adequate workspace for the staff and efficient access to services by the public.

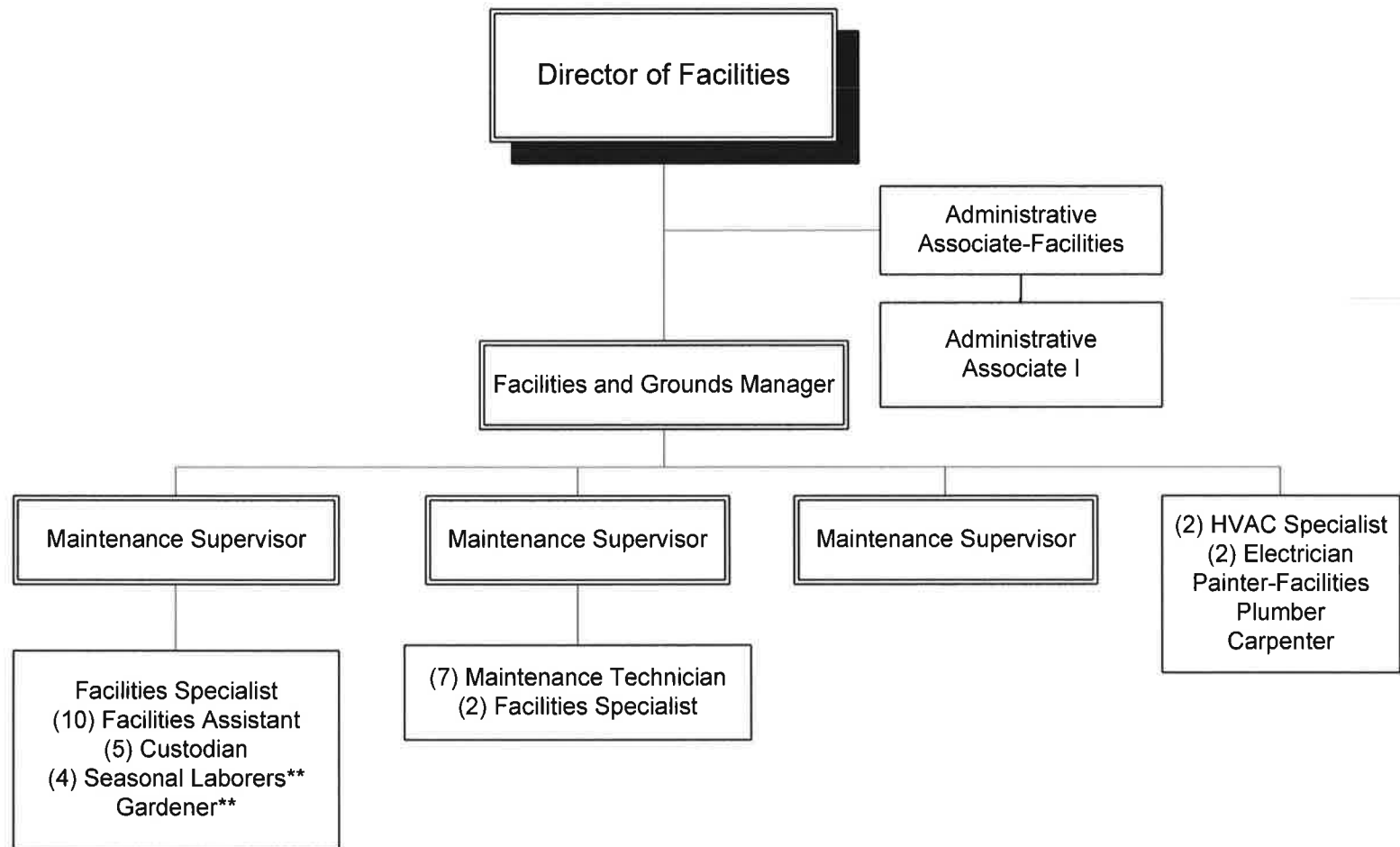
PROGRAM DESCRIPTION:

The Winnebago County Facility Management Department services over 1,000,000 square feet of buildings and their respective grounds. Major services of the department include:

1. climate control,
2. space planning,
3. energy management,
4. preventive maintenance,
5. mechanical/electrical repairs,
6. light construction,
7. housekeeping,
8. liaison with contracted services,
9. grounds and lots maintenance,
10. signage, building security and lock services.

These services are being monitored through a computerized facilities management program to assure control of priorities and efficient labor use. In addition to the previous services, the department provides consultation to other departments and Directors and manages major construction/renovation projects with Architects and Contractors.

FACILITIES



** Unclassified Position

FACILITIES

**General Fund – Division: 025
2019 BUDGET NARRATIVE**

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

TELEPHONE: 236-4790

2018 ACCOMPLISHMENTS:

- 1. Completed the Courthouse Department Relocation Project**
- 2. Completed the construction and bid documents in conjunction with Human services for the Community Based Residential Facility**
- 3. Replaced the air conditioning system for the 4th floor of the County Administration Building**
- 4. Completed the Courthouse Roof and Parapet Wall repairs**
- 5. Completed Arc Flash Electrical Safety improvements at the Coughlin Building and Oshkosh Human Services Building**
- 6. Completed the County Card Access Upgrade Project**

2019 GOALS & OBJECTIVES:

- 1. Complete construction of the Community Based Residential Facility**
- 2. Complete the replacement of the County card reader system**
- 3. Upgrade and modernize the Courthouse elevators**
- 4. Continue Arc Flash Electrical Safety improvements**
- 5. Complete installation of an emergency generator at the Knapp Street Maintenance Facility**
- 6. Complete the replacement of the Coughlin Building Roof**

FACILITIES

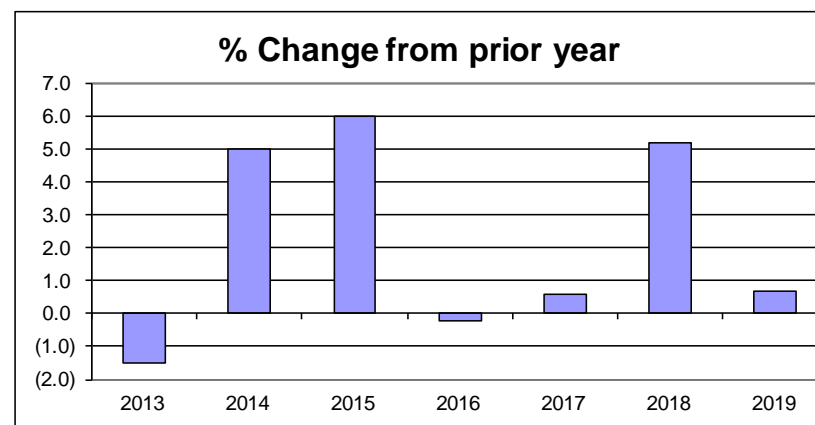
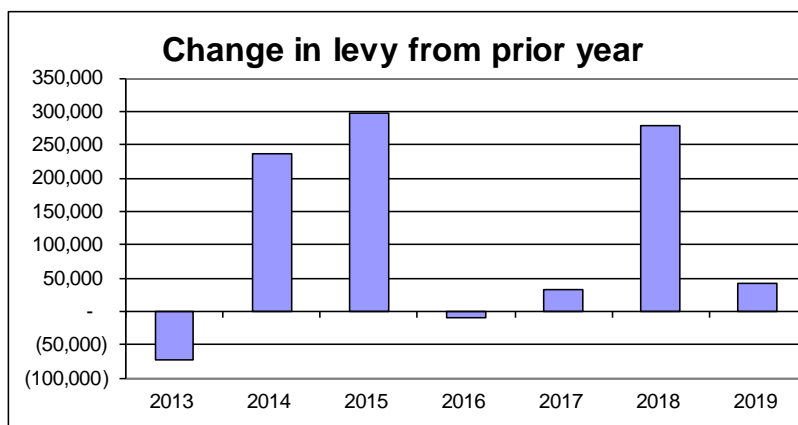
2019 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Full Time	37	37	37	37	37	37	38	39	39	39
Part Time	1	1	1	1	1	1	1	0	0	0
Total	38	38	38	38	38	38	39	39	39	39

There is no change to the staffing table for 2019.

COUNTY LEVY: The tax levy for 2019 is \$5,609,963, an increase of \$40,942 or 0.7% over 2018. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2018 ADOPTED - Facilities

Account	Amount	Description
Significant changes from 2018		
Tax Levy 2018	\$ 5,569,021	
Revenue Changes - impact on levy:		
Rental Revenue	(7,200)	Increase based on the 2nd Chance building rental revenue that was not budgeted in the past.
Other Department Charges	4,000	Decrease based on Sequoia Consulting analysis of services provided to the Solid Waste office.
Expense Changes - impact on levy:		
Regular Pay	62,402	Wages are estimated to increase 3.6% in the Facilities office. Part of this increase is the result of normal wage increases of 2.5%. Individual increases by employee will be determined on performance evaluations as part of a merit pay program. The overall increase is higher because some employees were below the minimums for their positions as a result of the 2015 pay study, but in 2019 they will be caught up to their target minimums.
Temporary Employees	(13,500)	Decrease due to shorter summer help work period.
Overtime	12,303	Increase based on expected Overtime needs in 2019.
Workers Compensation	(17,561)	Decrease due to reducing the departments charges in order to draw down the large fund balance of nearly 2.5 million.
Capital - Equipment	(52,500)	Decrease based on less equipment needs in 2019. In the 2018 budget, they requested replacement of two fleet vans, a large Toro mower, and an emergency generator. In 2019, they are requesting replacement of two vehicles, a snowblower attachment for the Toro mower, and a welding fume hood. A total reduction of \$52,500 (which was the amount budgeted in 2018 for the Toro mower).
Computer Software	9,100	Increase due to the new ID card access software maintenance costs, which was not incurred in previous years, other increases in software maintenance costs, and the purchase of new tree management software.
Household Supplies	4,000	Increase due to expected costs for cleaning supplies.
Uniforms Tools Allowance	3,100	Increase due to new uniform provider charging more for uniforms.
Small Equipment	19,960	Increase due to increasing needs for small equipment replacement.
Shop Supplies	(6,000)	Decrease based on trend of costs in this account.
Building Rental	(39,800)	Decrease based on no longer paying rent for the Safety Building.

SIGNIFICANT CHANGES FROM 2018 ADOPTED - Facilities

Account	Amount	Description
Small Equipment Technology	(8,400)	Decrease based on less computer/printer replacements. In 2018, a one-time expense was incurred for new WYSE terminal installations.
Motor Fuel	3,200	Increase due to the expected increase in fuel costs.
Maintenance Buildings	248,500	Increase due to adding backlogged building repairs for 2019.
Maintenance Equipment	(166,000)	Decrease due to fewer high cost equipment repairs needed in 2019.
Equipment Repairs	3,876	Increase due to department radio system maintenance now being incurred, where it was covered by warranty previously.
Maintenance Vehicles	4,000	Increase due to vehicles aging and requiring more repairs.
Heat	(37,000)	Decrease due to energy efficiency improvements made.
Water and Sewer	4,000	Increase due to City storm water and water fee increases expected in 2019.
Snow Removal	5,000	Increase due to higher than normal snow expected in 2019.
Grounds Maintenance	(7,500)	Decrease due to better than expected ash tree survival rate, reduced removals/new tree planting.
Building Repairs	(10,400)	Decreased due to fewer contracted building repairs expected in 2019.
Professional Service	32,000	Increase due to more projects requiring professional design services.
Snow Removal - interfund	21,000	Increase due to higher than normal snow expected in 2019.
Prop Liab Insurance	(26,818)	Decrease due to reducing the departments charges in order to draw down the large fund balance of nearly 2.5 million.
Other small changes	(2,820)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2019	\$ 5,609,963	

Financial Summary Facilities

Items	2018 7-Month Actual	2018 12-Month Estimate	2018 Adopted Budget	2018 Adjusted Budget	2019 Adopted Budget
Total Revenues	66,271	110,644	109,315	109,315	112,815
Labor	1,547,701	2,696,585	2,835,304	2,835,304	2,906,931
Travel	1,278	2,337	6,400	6,400	7,450
Capital	102,583	102,583	134,000	134,000	81,500
Other Expenditures	1,134,984	2,314,507	2,702,632	2,702,632	2,726,897
Total Expenditures	2,786,546	5,116,012	5,678,336	5,678,336	5,722,778
Levy			5,569,021		5,609,963

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Division - 025 - Facilities									
Revenue									
Intergov Rev:									
Other Grantor Agencies	42019	14,570	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		14,570	0	0	0	0	0	0	0.00%
Intergov Services:									
Other Fees	43001	9,396	8,613	12,000	0	0	0	0	0.00%
Intergov Services Subtotal:		9,396	8,613	12,000	0	0	0	0	0.00%
Interfund Revenue:									
Rental Revenue	65011	43,200	45,950	43,200	43,200	40,200	50,400	50,400	16.67%
Other Department Charges	65081	0	0	0	10,000	6,000	6,000	6,000	-40.00%
Interfund Revenue Subtotal:		43,200	45,950	43,200	53,200	46,200	56,400	56,400	6.02%
Total Operating Revenue:		67,166	54,563	55,200	53,200	46,200	56,400	56,400	6.02%
Misc Revenues:									
Rental Building	48100	40,680	40,665	42,665	47,115	47,115	46,665	46,665	-0.96%
Sale Of Prop Equip	48104	0	0	3,278	0	0	0	0	0.00%
Sale of Scrap	48106	2,240	2,491	5,070	3,000	3,000	3,000	3,000	0.00%
Other Miscellaneous Revenues	48109	8,101	6,158	34,374	6,000	6,750	6,750	6,750	12.50%
Misc Revenues Subtotal:		51,021	49,314	85,387	56,115	56,865	56,415	56,415	0.53%
Total Non-Operating Revenue:		51,021	49,314	85,387	56,115	56,865	56,415	56,415	0.53%
Revenue Total:		118,187	103,877	140,587	109,315	103,065	112,815	112,815	3.20%

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Division - 025 - Facilities									
Expense									
Wages:									
Regular Pay	51100	1,572,578	1,565,704	1,608,639	1,756,155	1,818,557	1,818,557	1,818,557	3.55%
Temporary Employees	51101	28,726	19,706	22,017	45,000	31,500	31,500	31,500	-30.00%
Overtime	51105	38,799	50,003	29,546	40,532	52,835	52,835	52,835	30.35%
Comp Time	51108	411	2,269	399	0	0	0	0	0.00%
Payroll Sundry Account	51190	0	1,612	0	0	0	0	0	0.00%
Wages Subtotal:		1,640,514	1,639,294	1,660,601	1,841,687	1,902,892	1,902,892	1,902,892	3.32%
Fringes Benefits:									
FICA Medicare	51200	120,880	119,864	121,614	141,742	145,573	145,573	145,573	2.70%
Health Insurance	51201	487,977	477,063	579,931	648,502	705,693	669,000	669,000	3.16%
Dental Insurance	51202	30,481	30,936	33,415	35,785	36,524	36,524	36,524	2.07%
Workers Compensation	51203	18,209	14,871	26,089	37,287	19,726	19,726	19,726	-47.10%
Unemployment Comp	51204	0	0	0	0	0	0	0	0.00%
WI Retirement	51206	105,696	104,163	110,770	120,608	122,472	122,472	122,472	1.55%
Fringe Benefits Other	51207	8,908	8,400	8,694	9,693	10,744	10,744	10,744	10.84%
Fringes Benefits Subtotal:		772,150	755,298	880,512	993,617	1,040,732	1,004,039	1,004,039	1.05%
Total Labor:		2,412,665	2,394,592	2,541,113	2,835,304	2,943,624	2,906,931	2,906,931	2.53%
Travel:									
Registration Tuition	52001	6,438	2,132	2,060	5,000	6,100	6,100	6,100	22.00%
Automobile Allowance	52002	488	579	522	500	500	500	500	0.00%
Meals	52005	34	264	0	100	250	250	250	150.00%
Lodging	52006	176	723	0	800	600	600	600	-25.00%
Taxable Meals	52008	19	0	0	0	0	0	0	0.00%
Travel Subtotal:		7,155	3,698	2,582	6,400	7,450	7,450	7,450	16.41%
Total Travel:		7,155	3,698	2,582	6,400	7,450	7,450	7,450	16.41%

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Division - 025 - Facilities									
Capital Outlay:									
Land	58000	0	102,969	43,000	0	0	0	0	0.00%
Improvements	58002	127,093	112,659	5,200	0	0	0	0	0.00%
Equipment	58004	89,114	87,693	91,417	134,000	81,500	81,500	81,500	-39.18%
Capital Outlay Subtotal:		216,207	303,322	139,617	134,000	81,500	81,500	81,500	-39.18%
Total Capital:		216,207	303,322	139,617	134,000	81,500	81,500	81,500	-39.18%
Office:									
Office Supplies	53000	2,774	2,954	1,532	3,000	2,100	2,100	2,100	-30.00%
Printing Supplies	53002	1,242	1,116	1,791	1,000	1,400	1,400	1,400	40.00%
Postage and Box Rent	53004	202	326	130	300	125	125	125	-58.33%
Computer Software	53006	5,314	7,608	11,589	10,000	19,100	19,100	19,100	91.00%
Telephone	53008	24,728	18,343	13,813	16,650	15,000	15,000	15,000	-9.91%
Office Subtotal:		34,260	30,347	28,855	30,950	37,725	37,725	37,725	21.89%
Operating:									
Subscriptions	53501	14	1,341	1,020	1,550	1,500	1,500	1,500	-3.23%
Membership Dues	53502	0	100	674	300	450	450	450	50.00%
Household Supplies	53516	67,077	62,310	63,556	60,000	64,000	64,000	64,000	6.67%
Uniforms Tools Allowance	53517	5,268	5,140	7,219	12,700	15,800	15,800	15,800	24.41%
Small Equipment	53522	32,434	39,850	37,434	5,615	25,575	25,575	25,575	355.48%
Shop Supplies	53523	72	4,154	3,632	12,000	12,000	6,000	6,000	-50.00%
Medical Supplies	53524	50	0	0	250	250	250	250	0.00%
Land Rental	53549	5,600	9,600	4,000	0	0	0	0	0.00%
Building Rental	53550	70,443	70,443	80,043	59,000	19,200	19,200	19,200	-67.46%
Equipment Rental	53551	1,241	0	1,294	2,000	2,000	2,000	2,000	0.00%
Operating Licenses Fees	53553	419	1,053	1,829	5,040	5,596	5,596	5,596	11.03%
Small Equipment Technology	53580	1,963	1,184	3,000	9,400	1,000	1,000	1,000	-89.36%
Print Duplicate	73003	5,381	3,483	2,852	3,000	2,000	2,000	2,000	-33.33%
Postage and Box Rent	73004	118	48	69	50	50	50	50	0.00%
Motor Fuel	73548	21,157	16,835	18,567	14,800	18,000	18,000	18,000	21.62%
Operating Subtotal:		211,238	215,544	225,190	185,705	167,421	161,421	161,421	-13.08%

Winnebago County

Budget Detail - 2019

Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Division - 025 - Facilities									
Repairs & Maint:									
Maintenance Buildings	54020	401,118	478,254	372,417	423,500	672,000	672,000	672,000	58.68%
Maintenance Grounds	54021	8,584	7,042	5,867	6,000	7,500	7,500	7,500	25.00%
Maintenance Equipment	54022	247,750	251,010	203,575	429,500	263,500	263,500	263,500	-38.65%
Maintenance Vehicles	54023	751	9,618	1,614	3,000	2,472	2,472	2,472	-17.60%
Equipment Repairs	54029	24,747	24,797	10,801	924	4,800	4,800	4,800	419.48%
Maintenance Grounds	74021	12,047	12,496	58	0	0	0	0	0.00%
Maintenance Vehicles	74023	15,930	8,802	14,011	9,000	13,000	13,000	13,000	44.44%
Equipment Repairs	74029	1,155	957	957	4,313	957	957	957	-77.81%
Repairs & Maint Subtotal:		712,081	792,976	609,300	876,237	964,229	964,229	964,229	10.04%
Utilities:									
Heat	54700	333,199	287,960	297,364	377,000	340,000	340,000	340,000	-9.81%
Power and Light	54701	692,011	656,249	657,950	679,500	650,000	650,000	650,000	-4.34%
Water and Sewer	54702	207,463	222,389	229,610	246,000	260,000	250,000	250,000	1.63%
Refuse Collection	54703	0	0	16	20,000	21,600	21,600	21,600	8.00%
Refuse Collection	74703	23,229	26,546	26,414	0	0	0	0	0.00%
Utilities Subtotal:		1,255,903	1,193,144	1,211,353	1,322,500	1,271,600	1,261,600	1,261,600	-4.60%
Contractual Services:									
Pest Extermination	55002	2,720	2,914	2,723	2,800	3,600	3,600	3,600	28.57%
Snow Removal	55003	10,560	12,595	12,730	12,500	17,500	17,500	17,500	40.00%
Vehicle Repairs	55005	0	2,101	0	3,000	3,000	3,000	3,000	0.00%
Grounds Maintenance	55007	23,788	29,230	22,228	27,500	20,000	20,000	20,000	-27.27%
Building Repairs	55008	253,501	104,921	32,254	70,400	60,000	60,000	60,000	-14.77%
Professional Service	55014	222,600	92,128	48,297	47,500	79,500	79,500	79,500	67.37%
Janitorial Services	55016	5,682	5,374	8,210	5,450	6,050	6,050	6,050	11.01%
Medical and Dental	75000	51	0	0	0	0	0	0	0.00%
Snow Removal	75003	34,135	55,954	42,440	44,000	75,000	65,000	65,000	47.73%
Contractual Services Subtotal:		553,037	305,216	168,881	213,150	264,650	254,650	254,650	19.47%

Winnebago County									
Budget Detail - 2019									
Description	Object	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2019 Request	2019 Executive	2019 Adopted	% Change From Prior Yr Adopted
Division - 025 - Facilities									
Insurance Expenses:									
Prop Liab Insurance	76000	62,748	75,936	70,704	74,090	47,272	47,272	47,272	-36.20%
Insurance Expenses Subtotal:		62,748	75,936	70,704	74,090	47,272	47,272	47,272	-36.20%
Total Other Operating:		2,829,267	2,613,162	2,314,283	2,702,632	2,752,897	2,726,897	2,726,897	0.90%
Expense Total:		5,465,293	5,314,774	4,997,596	5,678,336	5,785,471	5,722,778	5,722,778	0.78%
Facilities Net/(Levy):		(5,347,106)	(5,210,897)	(4,857,009)	(5,569,021)	(5,682,406)	(5,609,963)	(5,609,963)	0.74%

WINNEBAGO COUNTY CAPITAL OUTLAY - 2019

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Facilities -				
	Replacement vehicle	1	35,000	35,000
	Additional supervisor vehicle	1	35,000	35,000
	Snowblower attachment for Toro mower	1	6,000	6,000
	Welding fume hood	1	5,500	5,500
		4		81,500

FACILITIES PROGRAM BUDGETS

NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2019	2018	2017	2019 OVER	2018 OVER
								ADOPTED	ADOPTED	ADOPTED	2018	2017
Other County Facilities	1025	2,906,931	7,450	81,500	2,475,397	5,471,278		5,471,278	5,642,436	5,331,515	(3.0)	5.8
Revenues	1025						112,815	(112,815)	(109,315)	(101,865)	3.2	7.3
Safety Building Maintenance	1027	-	-	-	-	-		-	4,000	12,000	(100.0)	(66.7)
Revenues	1027						-	-	-	-	N/A	N/A
Facilities-Other Depts.	1029	-	-	-	251,500	251,500		251,500	31,900	49,600	688.4	(35.7)
Revenues	1029						-	-	-	-	N/A	N/A
Grand Totals		<u>2,906,931</u>	<u>7,450</u>	<u>81,500</u>	<u>2,726,897</u>	<u>5,722,778</u>	<u>112,815</u>	<u>5,609,963</u>	<u>5,569,021</u>	<u>5,291,250</u>	0.7	5.2
Decrease fund balance								-	-	(250,000)		
Adjusted Levy								<u>5,609,963</u>	<u>5,569,021</u>	<u>5,041,250</u>	0.7	10.5