SUMMARY BY DIVISION

	Revenues	Expenses	Adjustments	Levy
NON-DIVISIONAL BUDGETS				
County Board	$ -	$ 310,251	$ -	$ 310,251
Scholarship Program	600	9,000	600	9,000
Unclassified	4,903,150	4,004,397	(2,924,800)	(3,823,553)
	$ 4,903,750	$ 4,323,648	$ (2,924,200)	$ (3,504,302)

COUNTY BOARD

General Fund – Department: 001
2019 BUDGET NARRATIVE

DEPARTMENT HEAD: **Shiloh Ramos** **TELEPHONE: 232-3439**
LOCATION: **Winnebago County**
112 Otter Avenue
Oshkosh, WI 54901

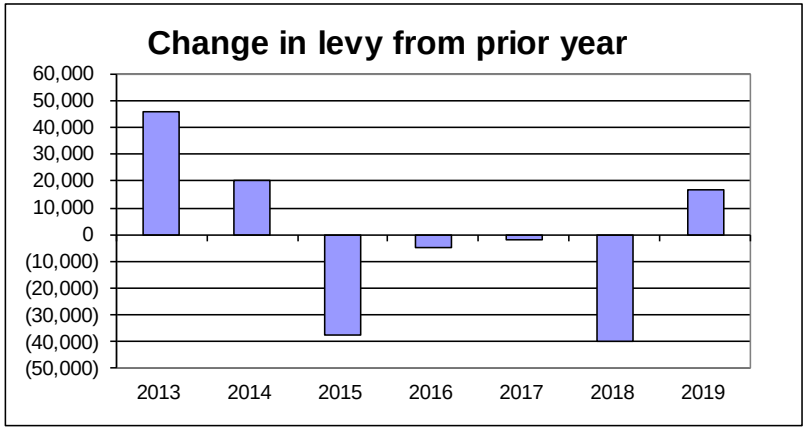
MISSION STATEMENT:

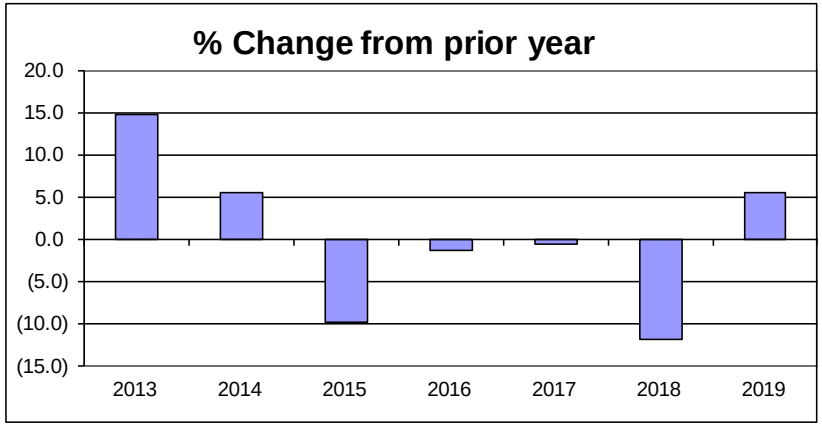
The County Board aims to set broad policy with regards to the needs of the county taxpayer along with evaluating the results of these policies and ongoing programs. Additionally, the County Board reviews the effectiveness of the personnel assigned to oversee these policies and programs.

COUNTY BOARD

2019 BUDGET NARRATIVE
HIGHLIGHTS

COUNTY LEVY: The 2019 tax levy is $310,251, an increase of $16,570 or 5.6% over 2018. A schedule of significant changes follows.





Scholarship Fund:

COUNTY LEVY: The tax levy for the scholarship program is $9,000 for 2019, no change from 2018.

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.

COUNTY BOARD

General Fund –Department: 001
2019 BUDGET NARRATIVE

DEPARTMENT HEAD: **Shiloh Ramos** **TELEPHONE: 232-3439**
LOCATION: **Winnebago County**
112 Otter Avenue
Oshkosh, WI 54901

2018 ACCOMPLISHMENTS:

1. **Appropriated $5.07 million for the Winnebago County Highway Department 2018 Annual Infrastructure Improvement Program.**
2. **Appropriated $3.48 million to fund the construction of a Behavioral Health Adult Community-Based Residential Facility for the Department of Human Services.**
3. **Approved funding for the acquisition of land to expand the boundaries of the Sunnyview Exposition Center**
4. **Approved funding for the UW Fox Valley Science Wing Boiler Project.**

2019 GOALS & OBJECTIVES:

1. **Continue to partner with Outagamie County to support UW-Fox Valley. Plan for long-range improvement to this facility boy working with UW-Fox Valley and Outagamie County.**
2. **Continue to serve the citizens of Winnebago County in a fiscally responsible manner while providing services in an efficient, effective, and compassionate manner.**
3. **Ensure finalization and movement forward with a definitive plan for the renovation of the airport terminal at Wittman Regional Airport.**

SIGNIFICANT CHANGES FROM 2018 ADOPTED - County Board

Account	Amount	Description
Significant changes from 2018		
Tax Levy 2018	**$ 293,681**	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Elected Officials	7,500	Increase in per diem rate for County Board supervisors per amendment.
Automobile Allowance	(5,000)	Decrease in automobile allowance to follow trend of decreasing costs.
Fund balance applied	17,760	Decrease in fund balance applied. In 2018, $17,760 of general fund balance was applied to offset the increase in county board pay and benefits.
Other small changes	(3,690)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2019	**$ 310,251**	

Financial Summary
County Board

Items	2018 7-Month Actual	2018 12-Month Estimate	2018 Adopted Budget	2018 Adjusted Budget	2019 Adopted Budget
Total Revenues	-	-	-	-	-
Labor	75,755	168,960	168,960	168,960	178,200
Travel	40,807	76,150	76,250	76,250	74,500
Capital	-	-	-	-	-
Other Expenditures	42,813	55,495	66,231	66,231	57,551
Total Expenditures	159,375	300,605	311,441	311,441	310,251
Levy Before Fund Balance Adjustment			311,441		310,251
Decrease fund balance			(17,760)		-
Net Levy After Fund Balance Adjustment			293,681		310,251

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 - 001 - Board									
Expense									
Wages:									
Elected Officials	51103	120,812	120,526	101,188	137,500	152,000	145,000	145,000	5.45%
Citizen Board Per Diem	51106	13,486	17,292	11,682	19,000	21,000	20,000	20,000	5.26%
Wages Subtotal:		**134,298**	**137,818**	**112,870**	**156,500**	**173,000**	**165,000**	**165,000**	**5.43%**
Fringes Benefits:									
FICA Medicare	51200	9,956	10,223	8,301	12,260	14,000	13,000	13,000	6.04%
Workers Compensation	51203	115	126	179	200	300	200	200	0.00%
Fringes Benefits Subtotal:		**10,071**	**10,349**	**8,480**	**12,460**	**14,300**	**13,200**	**13,200**	**5.94%**
Total Labor:		**144,369**	**148,167**	**121,350**	**168,960**	**187,300**	**178,200**	**178,200**	**5.47%**
Travel:									
Registration Tuition	52001	8,902	13,255	14,043	14,350	16,000	16,000	16,000	11.50%
Automobile Allowance	52002	34,400	30,831	24,079	35,000	30,000	30,000	30,000	-14.29%
Commercial Travel	52004	1,609	2,527	2,700	3,000	3,500	3,500	3,500	16.67%
Meals	52005	1,974	1,431	2,220	2,500	2,600	2,600	2,600	4.00%
Lodging	52006	13,690	16,636	20,011	20,000	21,000	21,000	21,000	5.00%
Other Travel Exp	52007	366	981	679	1,000	1,000	1,000	1,000	0.00%
Taxable Meals	52008	269	236	52	400	400	400	400	0.00%
Travel Subtotal:		**61,210**	**65,896**	**63,785**	**76,250**	**74,500**	**74,500**	**74,500**	**-2.30%**
Total Travel:		**61,210**	**65,896**	**63,785**	**76,250**	**74,500**	**74,500**	**74,500**	**-2.30%**

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 - 001 - Board									
Capital Outlay:									
Equipment	58004	0	0	34,252	0	0	0	0	0.00%
Capital Outlay Subtotal:		**0**	**0**	**34,252**	**0**	**0**	**0**	**0**	**0.00%**
Total Capital:		**0**	**0**	**34,252**	**0**	**0**	**0**	**0**	**0.00%**
Office:									
Office Supplies	53000	81	50	0	200	150	150	150	-25.00%
Stationery and Forms	53001	90	148	113	100	200	200	200	100.00%
Printing Supplies	53002	0	0	0	100	100	100	100	0.00%
Print Duplicate	53003	0	0	0	0	2,200	0	0	0.00%
Postage and Box Rent	53004	0	13	0	0	500	500	500	100.00%
Computer Software	53006	0	0	295	0	0	0	0	0.00%
Telephone	53008	1,524	792	615	1,000	600	600	600	-40.00%
Office Subtotal:		**1,695**	**1,003**	**1,023**	**1,400**	**3,750**	**1,550**	**1,550**	**10.71%**
Operating:									
Advertising	53500	0	0	0	500	500	500	500	0.00%
Subscriptions	53501	740	740	0	900	750	750	750	-16.67%
Membership Dues	53502	21,438	21,438	21,650	22,000	22,500	22,500	22,500	2.27%
Publish Legal Notices	53503	10,895	22,445	15,796	22,000	20,000	20,000	20,000	-9.09%
Food	53520	297	631	290	500	400	400	400	-20.00%
Small Equipment	53522	5,710	0	0	9,500	9,500	4,500	4,500	-52.63%
Other Operating Supplies	53533	3,212	261	214	500	1,500	1,500	1,500	200.00%
Small Equipment Technology	53580	25,362	0	0	0	0	0	0	0.00%
Print Duplicate	73003	1,793	1,764	2,301	3,250	2,000	2,000	2,000	-38.46%
Postage and Box Rent	73004	1,692	1,703	1,828	3,250	2,500	2,500	2,500	-23.08%
Operating Subtotal:		**71,140**	**48,982**	**42,078**	**62,400**	**59,650**	**54,650**	**54,650**	**-12.42%**

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 - 001 - Board									
Repairs & Maint:									
Equipment Repairs	54029	6,600	6,600	6,600	6,600	7,000	7,000	7,000	6.06%
Equipment Repairs	74029	165	1,320	1,320	1,320	1,320	1,320	1,320	0.00%
Repairs & Maint Subtotal:		**6,765**	**7,920**	**7,920**	**7,920**	**8,320**	**8,320**	**8,320**	**5.05%**
Contractual Services:									
Professional Service	55014	5,000	54,672	0	6,000	5,000	5,000	5,000	-16.67%
Personnel Services	75800	(12,537)	(9,859)	(9,456)	(12,500)	(12,500)	(12,500)	(12,500)	0.00%
Contractual Services Subtotal:		**(7,537)**	**44,813**	**(9,456)**	**(6,500)**	**(7,500)**	**(7,500)**	**(7,500)**	**15.38%**
Insurance Expenses:									
Prop Liab Insurance	76000	1,116	924	1,008	1,011	1,108	531	531	-47.48%
Insurance Expenses Subtotal:		**1,116**	**924**	**1,008**	**1,011**	**1,108**	**531**	**531**	**-47.48%**
Total Other Operating:		**73,178**	**103,641**	**42,573**	**66,231**	**65,328**	**57,551**	**57,551**	**-13.11%**
Expense Total:		**278,757**	**317,704**	**261,960**	**311,441**	**327,128**	**310,251**	**310,251**	**-0.38%**
Board Net/(Levy):		**(278,757)**	**(317,704)**	**(261,960)**	**(311,441)**	**(327,128)**	**(310,251)**	**(310,251)**	**-0.38%**
Fund balance applied (Note):					17,760	0	0	0	-100.00%
Net County Board		**(278,757)**	**(317,704)**	**(261,960)**	**(293,681)**	**(327,128)**	**(310,251)**	**(310,251)**	**5.64%**

Note: General Fund undesignated fund balance was applied to offset the amendment to increase county board pay and benefits in 2018.

Financial Summary
Scholarship Program

Items	2018 7-Month Actual	2018 12-Month Estimate	2018 Adopted Budget	2018 Adjusted Budget	2019 Adopted Budget
Total Revenues	411	600	340	340	600
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	5,500	9,000	9,000	9,000	9,000
Total Expenditures	5,500	9,000	9,000	9,000	9,000
Levy Before Fund Balance Adjustments			8,660		8,400
Increase / (Decrease) fund balance			340		600
Net Levy After Fund Balance Adjustments			9,000		9,000

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 - 060 - Scholarship									
Revenue									
Interest:									
Interest Investments	48000	315	332	523	340	600	600	600	76.47%
Investment Mark to Market	48002	68	(154)	(76)	0	0	0	0	0.00%
Interest Subtotal:		**383**	**177**	**447**	**340**	**600**	**600**	**600**	**76.47%**
Total Non-Operating Revenue:		**383**	**177**	**447**	**340**	**600**	**600**	**600**	**76.47%**
Revenue Total:		**383**	**177**	**447**	**340**	**600**	**600**	**600**	**76.47%**
Expense									
Operating:									
Operating Grants	53565	8,500	9,000	9,000	9,000	9,000	9,000	9,000	0.00%
Operating Subtotal:		**8,500**	**9,000**	**9,000**	**9,000**	**9,000**	**9,000**	**9,000**	**0.00%**
Total Other Operating:		**8,500**	**9,000**	**9,000**	**9,000**	**9,000**	**9,000**	**9,000**	**0.00%**
Expense Total:		**8,500**	**9,000**	**9,000**	**9,000**	**9,000**	**9,000**	**9,000**	**0.00%**
Scholarship Net/(Levy):		**(8,117)**	**(8,823)**	**(8,553)**	**(8,660)**	**(8,400)**	**(8,400)**	**(8,400)**	**-3.00%**
Increase fund balance (Note)		0	0	0	(340)	(600)	(600)	(600)	76.47%
Net Scholarship (Note):		**(8,117)**	**(8,823)**	**(8,553)**	**(9,000)**	**(9,000)**	**(9,000)**	**(9,000)**	**0.00%**

Note: A negative number here represents a planned increase to fund balance for this activity.

MISCELLANEOUS AND UNCLASSIFIED

2019 BUDGET NARRATIVE
HIGHLIGHTS

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

DEPARTMENT STAFFING: There is no county staffing charged to this department. Wage and benefit costs included are related to payouts to terminating employees.

OVERALL: The net overall decrease to the surplus generated in this area is $100,042. We plan to use $239,800 of fund balance to be applied to the street assessments and $2,675,000 of fund balance to reduce the 2019 tax levy. In 2018 we applied $3,336,000 of the fund balance to reduce the tax levy. See significant changes from 2019 Adopted Budget for details on the following page.

SIGNIFICANT CHANGES FROM 2018 ADOPTED - Miscellaneous & Unclassified

Account	Amount	Description
Significant changes from 2018		
Net (Surplus) 2018	**$ (3,923,595)**	
Revenue Changes - impact on levy:		
Indirect Cost	45,000	Projected decrease based on past history.
Interest Investments	(275,000)	Higher interest rates due to market.
Expense Changes - impact on levy:		
Payout Wages	(40,000)	Decrease based on expected lower sick leave payouts in 2019.
Taxes Assessments	207,800	Increase based on City of Oshkosh assessments for road work on Washington St., Court St., Otter Ave., and Hughes St.
Prop Liab Insurance	(5,904)	Decrease due to reducing the departments charges in order to draw down the large fund balance of nearly 1.3 million.
Fund Balance	171,200	Decrease in fund balance applied ($239,800 for street assessments and an decrease of $411,000 towards keeping the levy on target).
Other small changes	(3,054)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2019	**$ (3,823,553)**	**Represents more revenue than expenses so this reduces the overall levy.**

Financial Summary
Miscellaneous & Unclassified

Items	2018 7-Month Actual	2018 12-Month Estimate	2018 Adopted Budget	2018 Adjusted Budget	2019 Adopted Budget
Total Revenues	1,896,287	4,801,150	4,673,550	4,673,550	4,903,150
Labor	219,683	315,700	381,900	381,900	341,950
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	2,136,694	3,417,556	3,464,055	3,571,507	3,662,447
Total Expenditures	2,356,377	3,733,256	3,845,955	3,953,407	4,004,397
Levy Before Fund Balance Adjustments			(827,595)		(898,753)
Fund balance adjustment for street assessments			-		(239,800)
Fund balance adjustment to balance tax levy			(3,096,000)		(2,685,000)
Net Levy After Fund Balance Adjustments			(3,923,595)		(3,823,553)

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 - 039 - Miscellaneous unclassified									
Revenue									
Taxes:									
Forest Crop Tax	41001	2,242	3,216	2,651	3,200	2,800	2,800	2,800	-12.50%
Retained Sales Tax	41004	135	123	152	150	150	150	150	0.00%
Taxes Subtotal:		**2,377**	**3,339**	**2,803**	**3,350**	**2,950**	**2,950**	**2,950**	**-11.94%**
Intergov Rev:									
State Shared Revenue	42001	3,302,262	3,463,764	3,536,231	3,500,000	3,500,000	3,500,000	3,500,000	0.00%
Indirect Cost	42020	210,195	179,316	165,024	180,000	135,000	135,000	135,000	-25.00%
Intergov Rev Subtotal:		**3,512,457**	**3,643,080**	**3,701,255**	**3,680,000**	**3,635,000**	**3,635,000**	**3,635,000**	**-1.22%**
Public Services:									
Other Public Charges	45057	165	195	150	200	200	200	200	0.00%
Public Services Subtotal:		**165**	**195**	**150**	**200**	**200**	**200**	**200**	**0.00%**
Total Operating Revenue:		**3,514,999**	**3,646,614**	**3,704,208**	**3,683,550**	**3,638,150**	**3,638,150**	**3,638,150**	**-1.23%**
Interest:									
Interest Investments	48000	447,911	483,426	778,393	825,000	1,100,000	1,100,000	1,100,000	33.33%
Investment Mark to Market	48002	110,812	(265,515)	(130,775)	0	0	0	0	0.00%
Interest Subtotal:		**558,723**	**217,911**	**647,618**	**825,000**	**1,100,000**	**1,100,000**	**1,100,000**	**33.33%**
Misc Revenues:									
Sale Of Prop Equip	48104	12,831	17,958	14,455	15,000	15,000	15,000	15,000	0.00%
Other Miscellaneous Revenues	48109	164,901	160,309	80,274	150,000	150,000	150,000	150,000	0.00%
Misc Revenues Subtotal:		**177,733**	**178,268**	**94,729**	**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
Department - 039 - Miscellaneous unclassified									
Transfers In:									
Other Transfers In	49501	0	347,779	0	0	0	0	0	0.00%
Transfers In Subtotal:		**0**	**347,779**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Total Non-Operating Revenue:		**736,456**	**743,958**	**742,347**	**990,000**	**1,265,000**	**1,265,000**	**1,265,000**	**27.78%**
Revenue Total:		**4,251,455**	**4,390,573**	**4,446,555**	**4,673,550**	**4,903,150**	**4,903,150**	**4,903,150**	**4.91%**
Expense									
Wages:									
Regular Pay	51100	30,924	0	34,937	0	0	0	0	0.00%
Payout Wages	51120	211,551	159,979	369,117	360,000	320,000	320,000	320,000	-11.11%
Payroll Sundry Account	51190	13	184	0	200	200	200	200	0.00%
Wages Subtotal:		**242,489**	**160,162**	**404,054**	**360,200**	**320,200**	**320,200**	**320,200**	**-11.10%**
Fringes Benefits:									
FICA Medicare	51200	15,963	15,395	20,743	20,000	20,000	20,000	20,000	0.00%
Health Insurance	51201	28,986	14,296	1,316	1,500	1,500	1,500	1,500	0.00%
Dental Insurance	51202	(0)	(29)	0	0	0	0	0	0.00%
Workers Compensation	51203	36	93	299	100	150	150	150	50.00%
WI Retirement	51206	0	0	2,306	0	0	0	0	0.00%
Fringe Benefits Other	51207	74	77	40	100	100	100	100	0.00%
Fringes Benefits Subtotal:		**45,059**	**29,832**	**24,705**	**21,700**	**21,750**	**21,750**	**21,750**	**0.23%**
Total Labor:		**287,547**	**189,995**	**428,759**	**381,900**	**341,950**	**341,950**	**341,950**	**-10.46%**

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 - 039 - Miscellaneous unclassified									
Operating:									
Household Supplies	53516	38	36	23	75	75	75	75	0.00%
Bad Debts Expense	53561	109,117	(70,005)	61,122	10,000	10,000	10,000	10,000	0.00%
Taxes & Assessments	53562	1,751	27,123	1,024	10,000	10,000	10,000	10,000	0.00%
Tax Refunds	53564	106,950	122,710	9,067	25,000	25,000	25,000	25,000	0.00%
Operating Grants	53565	2,570,128	2,385,954	2,477,833	2,696,980	2,683,476	2,683,476	2,693,476	-0.13%
Other Miscellaneous	53568	3,908	420	7,195	4,000	4,000	4,000	4,000	0.00%
Postage and Box Rent	73004	0	1	0	0	0	0	0	0.00%
Operating Subtotal:		**2,791,893**	**2,466,239**	**2,556,265**	**2,746,055**	**2,732,551**	**2,732,551**	**2,742,551**	**-0.13%**
Repairs & Maint:									
Maintenance Grounds	74021	988	718	40,060	100,000	100,000	100,000	100,000	0.00%
Repairs & Maint Subtotal:		**988**	**718**	**40,060**	**100,000**	**100,000**	**100,000**	**100,000**	**0.00%**
Contractual Services:									
Professional Service	55014	44,191	33,359	32,570	40,000	40,000	40,000	40,000	0.00%
Taxes Assessments	55054	0	3,640	0	32,000	239,800	239,800	239,800	649.38%
Contractual Services Subtotal:		**44,191**	**36,998**	**32,570**	**72,000**	**279,800**	**279,800**	**279,800**	**288.61%**
Insurance Expenses:									
Claim Payments	56002	0	0	95,000	0	0	0	0	0.00%
Prop Liab Insurance	76000	11,232	11,772	10,416	12,000	6,096	6,096	6,096	-49.20%
Insurance Expenses Subtotal:		**11,232**	**11,772**	**105,416**	**12,000**	**6,096**	**6,096**	**6,096**	**-49.20%**
Total Other Operating:		**2,848,304**	**2,515,727**	**2,734,311**	**2,930,055**	**3,118,447**	**3,118,447**	**3,128,447**	**6.77%**

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 - 039 - Miscellaneous unclassified									
Transfers Out:									
Other Transfers Out	59501	2,322,878	230,000	49,000	209,000	209,000	209,000	209,000	0.00%
Transfers Out Subtotal:		**2,322,878**	**230,000**	**49,000**	**209,000**	**209,000**	**209,000**	**209,000**	**0.00%**
Other Financing Uses:									
Res Contingencies	59502	0	0	0	300,000	300,000	300,000	300,000	0.00%
Res Salaries	59503	0	0	0	25,000	25,000	25,000	25,000	0.00%
Other Financing Uses Subtotal:		**0**	**0**	**0**	**325,000**	**325,000**	**325,000**	**325,000**	**0.00%**
Total Non-Operating Expense:		**2,322,878**	**230,000**	**49,000**	**534,000**	**534,000**	**534,000**	**534,000**	**0.00%**
Expense Total:		**5,458,730**	**2,935,721**	**3,212,070**	**3,845,955**	**3,994,397**	**3,994,397**	**4,004,397**	**4.12%**
Miscellaneous unclassified Net/(Levy):		**(1,207,274)**	**1,454,851**	**1,234,485**	**827,595**	**908,753**	**908,753**	**898,753**	**8.60%**
General fund applied for street assessments		0	0	0	0	239,800	239,800	239,800	100.00%
General fund applied for tax levy		50,000	868,000	2,490,000	3,096,000	2,675,000	2,675,000	2,685,000	-13.28%
Net Miscellaneous unclassified:		**(1,157,274)**	**2,322,851**	**3,724,485**	**3,923,595**	**3,823,553**	**3,823,553**	**3,823,553**	**-2.55%**

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

WINNEBAGO COUNTY

2019 BUDGET

SCHEDULE OF MISCELLANEOUS OPERATING GRANT PAYMENTS

	2017 Budget	2018 Budget	2019 Budget	Increase / (decrease) Amount	Percent
Library (See attached schedule)	$ 2,084,481	$ 2,106,709	$ 2,213,392	106,683	5.06%
Library fees due for County resident usage of other library systems	44,401	45,000	45,675	675	1.50%
Regional Planning Commission	201,000	199,611	199,713	102	0.05%
ADVOCAP	35,425	37,000	37,000	0	0.00%
County Fair Association	50,000	50,000	60,000	10,000	20.00%
Ambulance Service	3,622	3,660	3,697	37	1.00%
Railroad Consortium	25,000	25,000	25,000	0	0.00%
Lake Winnebago Management Plan Grant Coordinator - contribution	Note below	20,000	Note below	(20,000)	-100.00%
Subtotal	$ 2,443,929	$ 2,486,980	$ 2,584,476	97,496	3.92
Culvert and Bridge Aide	22,500	210,000	109,000	(101,000)	(48.10)
Totals	2,466,429	2,696,980	2,693,476	(3,504)	(0.13)

SCHEDULE OF MISCELLANEOUS INTERFUND TRANSFERS

Industrial Development Board Grant	190,000	209,000	209,000	0	0.00
Totals	190,000	190,000	209,000	0	0.00

Note: The Lake Winnebago Plan Grant Coordinator position was not included in the 2017 adopted budget but was added back at the next County Board meeting which occurred in November. For the 2019 budget, this amount was moved to the Land & Water Conservation's budget.

COUNTY LIBRARY LEVY REQUEST
COMPARATIVE DATA
LEVY ANALYSIS

	Used for 2019 library allocation						
	2018 Net Library Budget	Percent of County Users/Usage	2017 Library Allocation	2018 Library Allocation	2019 Library Allocation	Change 2019 over / (under) 2018 Amount	Change 2019 over / (under) 2018 Percent
Operating:							
Menasha	$ 1,444,676	27.0% *	$ 360,004	$ 351,018	$ 390,063	$ 39,045	11.1%
Neenah	2,053,267	38.8% *	756,843	767,697	796,668	28,971	3.8%
Omro	204,736	51.7%	93,913	96,706	105,849	9,143	9.5%
Oshkosh	3,213,881	18.9% *	564,621	586,881	607,424	20,543	3.5%
Winneconne	214,303	53.0% *	111,444	109,296	113,581	4,285	3.9%
Total operating	7,130,863		1,886,825	1,911,598	2,013,585	101,987	5.3%
Facilities:							
Menasha	224,400	27.0% *	56,773	56,773	60,588	3,815	6.7%
Neenah	286,304	38.8% *	108,509	110,513	111,086	573	0.5%
Omro	0	51.7%	0	0	0	0	0.0%
Oshkosh	0	18.9% *	0	0	0	0	0.0%
Winneconne	34,214	53.0% *	18,783	17,825	18,133	308	1.7%
Total operating	544,918		184,065	185,111	189,807	4,696	2.5%
Special Project Grant (Note below)			10,000	10,000	10,000	0	0.0%
Totals	$ 7,675,781		$ 2,080,890	$ 2,106,709	$ 2,213,392	$ 106,683	5.1%

2019 Net Library Budget - the 2019 library tax levy is based on the 2018 budget. The formula is always based on the past year budget because the municipalities do not prepare their library budgets for the next year until after the County has completed it's budget process.

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

Special Project Grant: The libraries are submitting a special project request of $10,000 for the purchase of eBooks and eAudiobooks to be added to the Winnefox Overdrive Advantage Collection. This would supplement the $62,9323 that county libraries are spending on these materials this year. Use of these materials continues to increase.

*** Percent of actual circulation**