



Winnebago County
The Wave of the Future

EXECUTIVE BUDGET 2025



FISCAL YEAR 2025

ANNUAL BUDGET FOR THE

COUNTY OF WINNEBAGO

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To: Honorable County Board Supervisors

From: Jon Doemel, Winnebago County Executive

Dear Honorable County Board Supervisors

I am proud to propose to you this 2025 Budget. As we present the 2025 budget proposal for the Winnebago County, it is essential to reflect on our priorities, the challenges we face, and the opportunities which lie ahead. During this budget process, our Winnebago team and I have collaborated with the county board committee chair leaders and the departmental teams to ensure that our programs tell the story of what Winnebago County is in business to do as well as how much it costs the county to provide those programs. We are committed to fostering a transparent and responsible financial future for our community. Our commitment to fiscal responsibility, community engagement, and sustainable development continues to guide our funding decisions ensuring that we remain responsive to the needs of our residents. This budget reflects our priorities of maintaining essential services, investing in public safety, enhancing infrastructure and supporting development while being conscientious stewards of taxpayer dollars.

Public budgeting has traditionally been incremental in nature-the last year's budget serves as the starting point for the following year. This traditional method, however, rarely supports the complex nature of funding governmental services. In our commitment to fiscal responsibility our county is in the process of rethinking our budget and implementing the Priority Based Budgeting concept as recommended by the GFOA and ICMA. Last year we went through Phase 1 of the process, which is the overall training and concepts of PBB, and we began discussions around the county's fundamental reason our organization exists and what we are in business to provide. The Priority Based Budgeting process is a budgeting concept that provides a comprehensive review of the entire organization's operating budget by identifying, costing and ranking services (programs) offered on the basis of the community's priorities. The process enables the county to link funding decisions to priorities in the strategic plan. For the 2025 budget we are in phase 2 of the overall PBB (Priority Based Budgeting) process. Phase 2 for Winnebago County included listing out all of the services(programs) we provide by department and defining what those services were. We then went through and allocated all our line items to the applicable programs. So now we have a complete listing of the services our county provides and how much each of those services cost as stated above.

Our economic outlook remains stable as we saw a steady economic growth rate increase of 6.6%, keeping pace with the state average of 6.9%. Unemployment rates have decreased to 2.5%, reflecting the resilience of our local economy despite national trends. Our key economic sectors driving the growth include, manufacturing, technology services and tourism.

Budget Summary

The proposed budget for 2025 totals approximately \$229M, which represents an 11.4% increase from the previous year. This increase is driven primarily by rising cost of doing business while also maintaining a competitive pay scale. Our strategic budget planning allows us to fulfill our current commitments while preparing Winnebago County for future challenges and economic shifts, ensuring our resources are aligned with the priorities of our community.

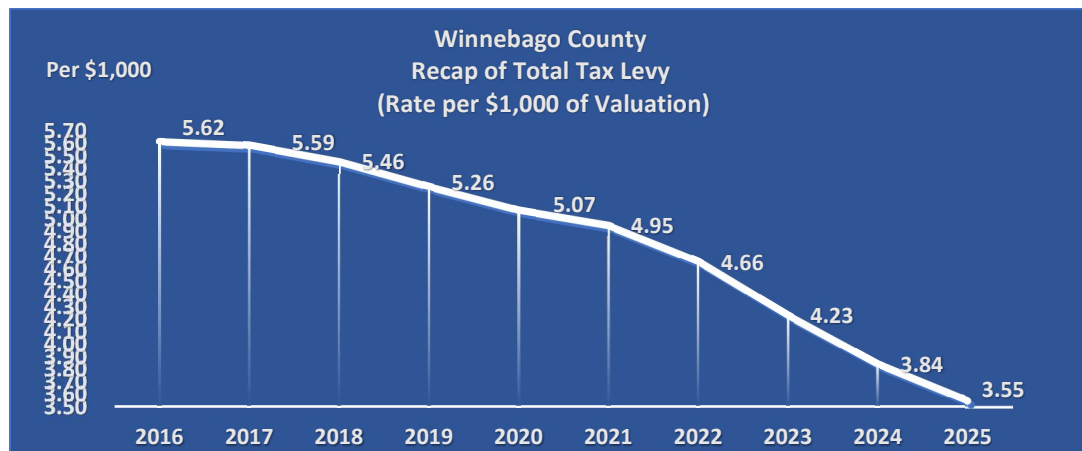
Key Budget Assumptions

The 2025 budget includes a proposed pay increase of 4% which includes a 2% schedule adjustment which is applied to all employees and a 2% merit increase for eligible employees. The budget also includes a 6.5% increase in health insurance premiums. Our primary challenge is that we can only increase our operating levy by the percent of net new construction from the last complete calendar year (2023), which allows for a 1.036% increase, or \$633,972, over the 2024 budget so to account for low general levy increases departments were asked to submit a conservative budget, while showing what programs they provide, and the cost related to such programs using the priority-based budgeting software tool.

Reduced Tax Levy & Tax Rate

Property Tax Revenues include taxes levied on real and personal property. The tax levy is approximately 34% of our entire budget. State statute limits the amount government can increase property taxes to the increase in property values attributed to net new construction from the last complete calendar year (2023). Net new construction for the County allows for a 1.036% increase, or \$633,972 from the 2024 budget as stated above.

The total equalized property tax rate is \$3.55 per \$1,000 of valuation which is down 29 cents from the total tax levy for the 2024 budget year. The total tax rate is divided into 3 major sections which are: Operating, Debt Service and Other (Library tax, Bridge and Culvert, Public Health, and Property Lister). For the 2025 budget the Operating tax rate is \$2.85 per \$1,000 of valuation, Debt Service is \$2.85 per \$1,000 of valuation and the other category which makes up about .25 of the tax rate levy.



Intergovernmental Revenues

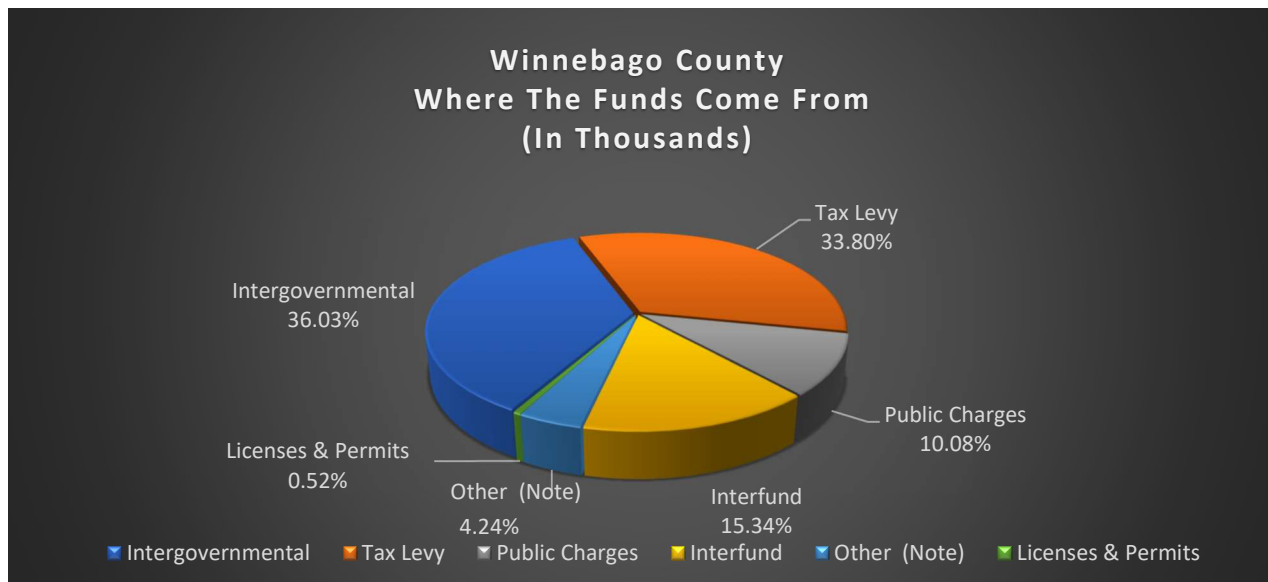
Much of this revenue category represents State Shared Revenues. Other revenue includes grants, aids, and state and federal funding for programs and services. State shared revenue includes the county and municipalities aid, supplemental county and municipality aid, and utility aid. This revenue is distributed by the state based upon a formula of spending efforts and equalized values. It is distributed to Wisconsin municipalities and counties in July and November each year under Wisconsin Statutes 79.02. For our budget estimates the State issues their estimates on this funding source to us in September of every year. This year our estimated shared revenue is approximately \$6.5M. Our budget estimates are based upon the determinations by the state. This Revenue source makes up approximately 36% of the revenue budget. Of this revenue, much is reimbursement for services.

Licenses, Fines & Permits

This is a small revenue source comprising of fees for permit and licenses this category makes up .5%.

Other Revenues

This category includes interest income and other sources and makes up approximately 4% of the revenue budget. The interest income is revenue earned on invested funds. Fluctuations of this revenue are primarily the result of the changes in the funds that are available to invest and due to the changing interest rates. Estimates are based upon anticipated market interest rates.



EXPENDITURE CATEGORY:

Labor

The labor area of the budget accounts for a large portion of the increase in levy from 2024 to 2025. The county board, by law, determines the total number of positions in each department and sets the salary ranges in the compensation schedule.

Total county wages are projected to be \$78,375,609 for 2025, which is an increase of \$5,248,990, or 7.18%, from 2024. The 2025 budget also includes a 2% schedule adjustment for all regular employees and a 2% merit pay increases for those employees who qualify. Individual increases by employees will be determined based on performance evaluations as part of our merit pay program. New positions in the budget also account for some of the increase. The net changes to the table of organization in the 2025 budget are twenty-three (23) additional full-time positions and a decrease of two (2) part-time positions. However, about 90% of the expected cost of these new positions is paid for through additional revenue produced because of those positions as well as other associated cost reductions. More details related to this can be found later in the overview section of this book.

Fringe benefits are projected to be \$32,445,329 for 2025, up \$2,477,317, or 8.27%, from 2024. FICA Medicare costs are increasing \$310,264, or 5.29%. This increase is due to the proposed 2% schedule adjustment plus the 2% merit pay increase for 2025, as well as new positions. Health Insurance costs are up \$1,114,477, or 6.02% over 2024, which is mostly due to departments with vacant or new positions budgeted at full family coverage. There is a 6.5% increase in health insurance premium rates in 2025. This premium increase means that most employees with family coverage will pay about \$18 a month more, and most employees with single coverage will pay about \$7 more. The Workers Compensation costs charged to departments are decreasing \$146,695, or 15% under 2024. Due to the fund balance being lucrative, we could subsidize some of these charges to give a cost savings to departments for 2025. Wisconsin Retirement expense is projected to be \$6,514,648, increasing \$459,911, or 7.60% over 2024.

Operating Expenditures

Operating expenditures are projected to be \$114,215,599 for 2025, which is an increase of \$16,343,186, or 16.70% above 2023. One reason for this large increase relates to including Solid Waste in the combined financials for Winnebago County budget. Although they are a non-levy operation, their revenues and expenditures had not been included in the combined budget amounts in the overview section and were shown separately in the Solid Waste section of the 2024 Adopted Budget. Their expenses for 2025 total \$13,870,273, which equates for most of the increase shown above. Other increases include \$1,443,235 in Human Services, which is offset by grant revenues.

Travel

Travel expenditures are projected to be \$1,074,569, which is an increase of \$61,251, or 6.05% above 2024. We strive to continue to invest in our people and provide opportunities for career growth. A large portion of the travel budget is associated with mileage reimbursements we give employees for using their personal vehicles for County business. Seminars and conferences are also a substantial part of travel and will continue to be attended locally or virtually in 2025 whenever possible. We must encourage our people to continue the education in their fields. We hope to find new ways for us to be more efficient and effective going forward. These measures should ensure our staff the ability to maintain professional licensures and certification standards as well as learning new ways to address old problems. As part of the 2025 budget, \$75,000 has been budgeted in the Administration department to provide leadership training to staff members and for instances where departments may wish to attend a conference, seminar, and other training related events outside of their department's yearly travel budget.

Capital Outlay

Capital outlay budget for 2024 is \$3,089,285, reflecting a decrease of \$637,560, or 17.11% under 2024. For the 2025 budget, all capital expenditures over \$100,000 for Solid Waste and Highway have been moved to the Capital Projects Funds. A detailed list of capital expenditures is included in the Appendices section of this book. These are capital items that do not qualify as capital improvement projects eligible for bonding. A detailed list of capital projects is included in the Capital Projects section of this book.

BY DIVISION:

General Government

This Division makes up approximately 19.6% of the expenditures. It includes programs that encompass a range of administrative and support functions that are essential for the overall operation of the county.

The tax levy in this division is \$6,758,083, a decrease of \$383,420, or 5.37%, under 2024. This budget moved County Board, Scholarship, and Miscellaneous Unclassified into this section of the budget book. The 2024 Adopted Budget had a separate section titled non-divisional. Therefore, the comparison from 2024 to 2025 will look different. The Miscellaneous & Unclassified budget includes additional revenue of \$920,366.20 from State Aid for WI Act 12 Personal Property Aid. Also, the Information Technology levy went down \$259,768 due to the creation of the Technology Interfund. This change includes moving expenses from the Information Technology department to the internal service fund, which includes helpdesk staff and one (1) new Application Administrator position.

Public Safety

This division makes up approximately 16.5% of the budget and includes funding for law enforcement services. The tax levy in this division is \$31,648,638, an increase of \$2,827,782, or 9.81%, over 2024. Most of the increase is attributable to the Sheriff's Office, which has a levy increase of \$2,577,273, or 10.50%, over 2024. Of this amount, about \$1M was planned for through the union contract.

Public Works

This division makes up 18.4% of the budget and includes investment in road maintenance and public facility services. The tax levy in this division is \$2,435,403, an increase of \$122,453, or 5.29% over 2024. This increase relates to the Airport levy increase of \$120,221, up 16.64% over 2024. This increase relates to the 2024 budget including a planned fund balance use of \$97,535. The 2025 budget does not include any planned fund use for the Airport operations.

Health and Human Services

This division makes up about 38.2% of the budget and includes support for mental health initiatives and community health programs. The tax levy in this division is \$19,377,357, a decrease of \$2,417,534, or 11.09%, under 2024. Public Health fund balance application of \$900,000 gives them a small budget increase of \$99,011 or 5.32% over 2024 budget. Human Services includes an increase of \$3,365,168 in revenues and \$4,349,848 in expenses which would have increased their levy by \$984,680. Due to a larger than normal fund balance, the 2025 budget includes a \$3,000,000 Human Services fund balance use. Park View Health Center saw an increase of revenues of \$701,299 and increase of expenses of \$1,780,032. Their proposed budget requested \$1,000,000 of tax levy. The Executive budget proposes a tax levy of \$414,200, using \$2,540,285 of their own fund balance.

Education, Culture and Recreation

This division accounts for 1.3% of the budget and includes programs for supporting parks, university extension and 4-H programs. The tax levy in this division is \$2,226,435, a decrease of \$55,956, or 2.45%, over 2024. This decrease relates to the upcoming closure of UWO-Fox Cities campus, which results in a reduction of levy of \$69,102.

Conservation and Development

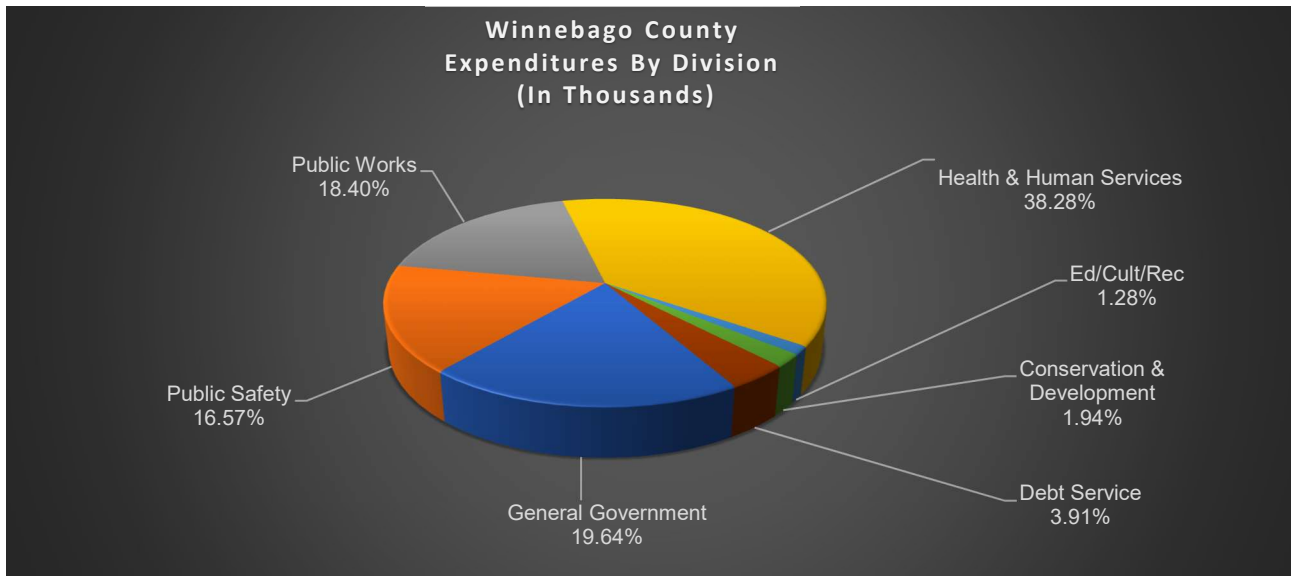
This division accounts for 1.9% of the budget and includes various programs and initiatives aimed at promoting sustainable land use and environmental protection. The tax levy in this division is \$1,417,134, an increase of \$17,110 or 1.22%, over 2024. The largest increase in this category relates to Land & Water Conservation, a levy increase of \$12,963 or 1.81%.

Capital Projects

The 2024 borrowing for capital projects will be up to \$8,120,000. The borrowing will cover Highway Road projects, other facilities projects, and may include proprietary projects at Airport, Park View Health Center and Highway. These are all projects which were approved by the Board earlier in 2024. Additional capital projects to be started in 2025 are presented as part of this budget. There is no tax levy allocated to these projects other than debt service expense.

Debt Service

The 2025 net levy supported debt service is \$8,840,963 an increase of \$105,211 or 1.20%, over 2024. All County debt is paid off within 10 years or less. The Debt Service tax levy is decreasing by \$.03, or by 6.25%, under 2024. The County continues to keep outstanding debt low. Winnebago County's debt is 3.3% of the allowable debt limit (as of the 12/31/2023 audited financials).



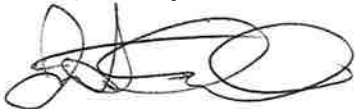
It remains vitally important to take inventory of all the programs our county offers and ask the important questions: why do we do what we do and how do the programs we provide impact our overall goals? Despite the constraints, the county may still achieve success by ensuring that programs and services achieve the needs set forth by the community. Current challenges present an opportunity for improved communication to be established between leadership and the public and to include our residents, businesses and visitors in the decision-making process. While we will meet the financial bottom-line, our job for 2025 and beyond is to ensure that our budgetary and financial decisions continue to make the Winnebago County a great place to live, work and visit.

CONCLUSION

Winnebago County's employees are by far its greatest resource. In this very challenging labor market, many of our department managers have identified staffing as their greatest challenge. We must continue to show our appreciation of the value our employees provide, both financially and through other means. Continued pressure from increasing labor and other expenses against the levy limit will inevitably force the County to seek alternative revenues or to abandon some services valued by this community at some point in the future. We will hold this off as long as we can. The total equalized tax rate has been reduced in recent years by finding efficiencies and by carefully managing County debt and fund balances.

I want to thank the Board and the management team and the support staff of all the departments who assisted in preparing this budget document.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Jon Doemel', written over a horizontal line.

Jon Doemel
Winnebago County Executive

INFORMATION ABOUT WINNEBAGO COUNTY

PROFILE

Located in East Central Wisconsin, bordered on the east by Lake Winnebago, Winnebago County anchors the southern half of the Fox River Valley -- one of the largest metropolitan areas in Wisconsin. The County is close to the urban centers of Chicago, Milwaukee, and Minneapolis-St. Paul, and is known for stability, progress, and growth.

Winnebago County is also known as the County of "big lakes". Five large lakes make up the majority of water area, ranging in size from Lake Winnebago (137,708 acres) to Little Lake Butte des Morts (1,306 acres). The Fox and Wolf are important rivers that provided early transportation and were an early power source for development of local industries. Abundant water resources have assisted the County in being ranked in the top eight industrial counties in the State.

These water resources also provide for excellent recreational activities. The lakes and rivers provide sailing and boating plus excellent fishing during both summer and winter. Ducks and geese provide local sport in the fall.

The County also hosts the Annual Experimental Aircraft Association Fly-In every July. The 2024 Air Venture brought in approximately 686,000 attendees. In 2023, EAA celebrated its 70th Anniversary with attendance of roughly 677,000. In 2022, attendance was roughly 650,000, 2021 attendance was roughly 608,000, 2020 event was canceled due to COVID-19, and 2019 attendance was 642,000.

The County's economy is most noted for the stable industrialized base that centers on the paper industry. Kimberly-Clark Corporation began its operations here and remains as one of the largest paper product companies in the world. Other major business sectors include specialized trucks, woodworking, metal work and machine manufacturing.

Five major highways and Wittman Regional Airport make travel, shipping, and delivery to and from Winnebago County convenient and economical.

The County has a population of about 172,369. The majority of people reside in five urban areas ranging in population from over 66,184 in Oshkosh, the County seat, to the Village of Winneconne with 2,520 people. The County provides a variety of living options. One can live in a rural or urban setting or experience a river or lake setting.

The residents work hard, play hard, and are well educated. The County boasts excellent private and public schools, a four-year university, a two-year university, and a technical college.



WINNEBAGO COUNTY

MISSION STATEMENT

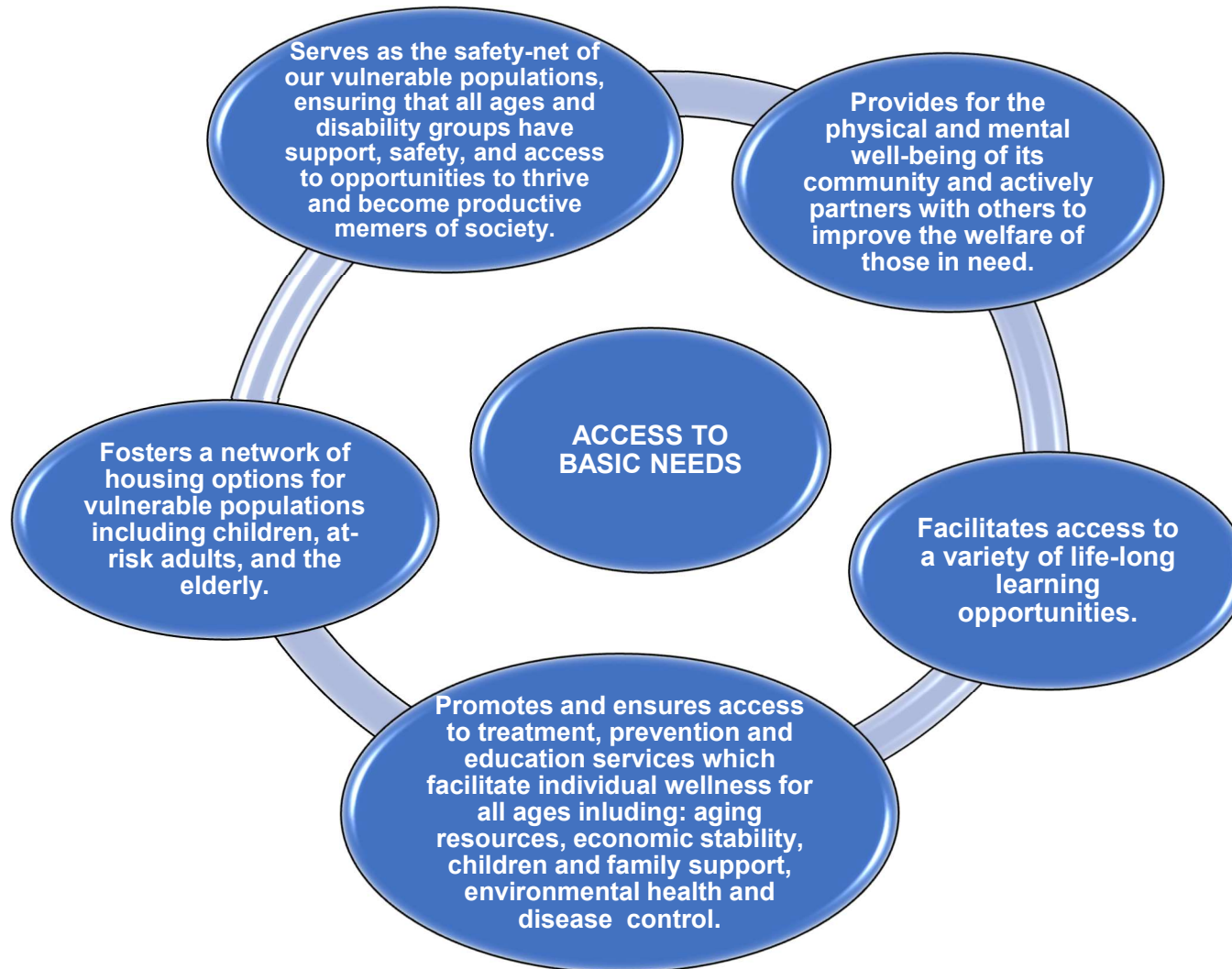
The mission of Winnebago County is to economically and efficiently provide and manage delivery systems for diverse programs and services to meet basic human needs.

To carry out this mission, the following roles are required:

- To serve as an agent for the Federal and State Government to fulfill mandated programs.
- To provide optional community services as determined by the County Board.
- To provide programs and services in the most cost-effective manner.
- To encourage citizens awareness, participation, and involvement in county government.
- To encourage cooperation among business, government, labor, and education to solve common problems.
- To utilize community resources as a vehicle for good government.

STRATEGIC PRIORITIES

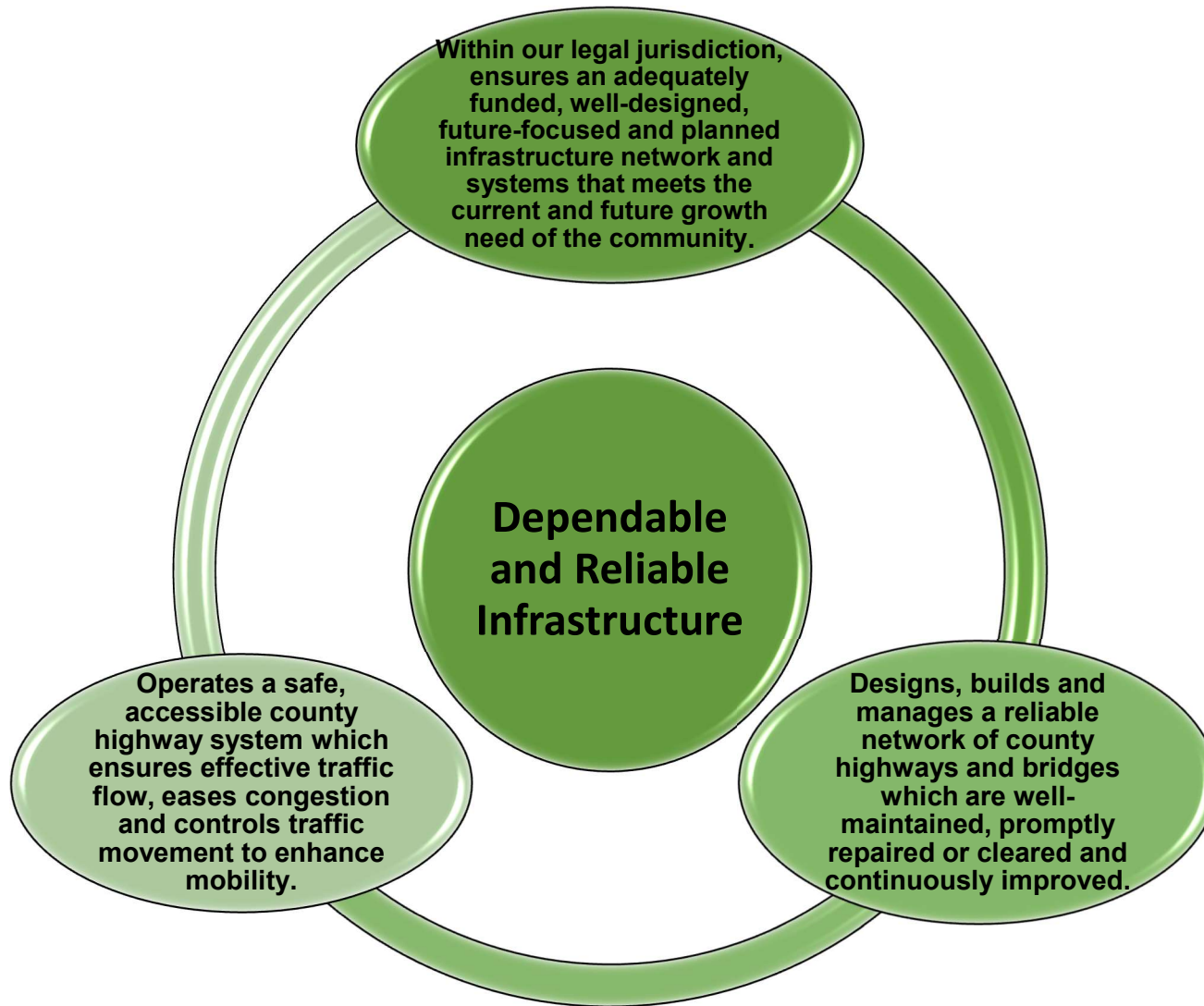
Winnebago County has identified five community- based strategic goals (the center of wheels below), and a set of practices (the rim of the wheels) designed to achieve each goal.



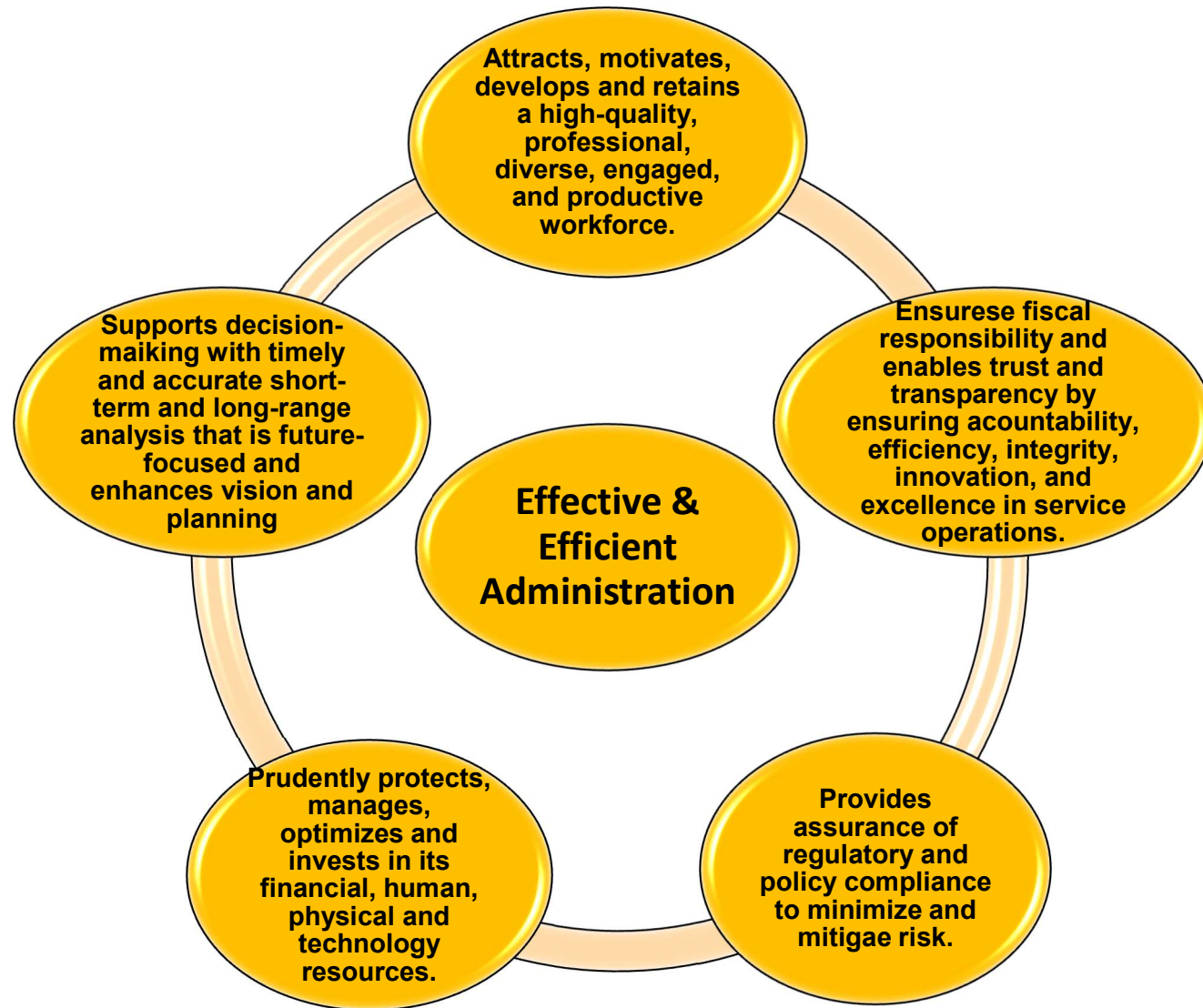
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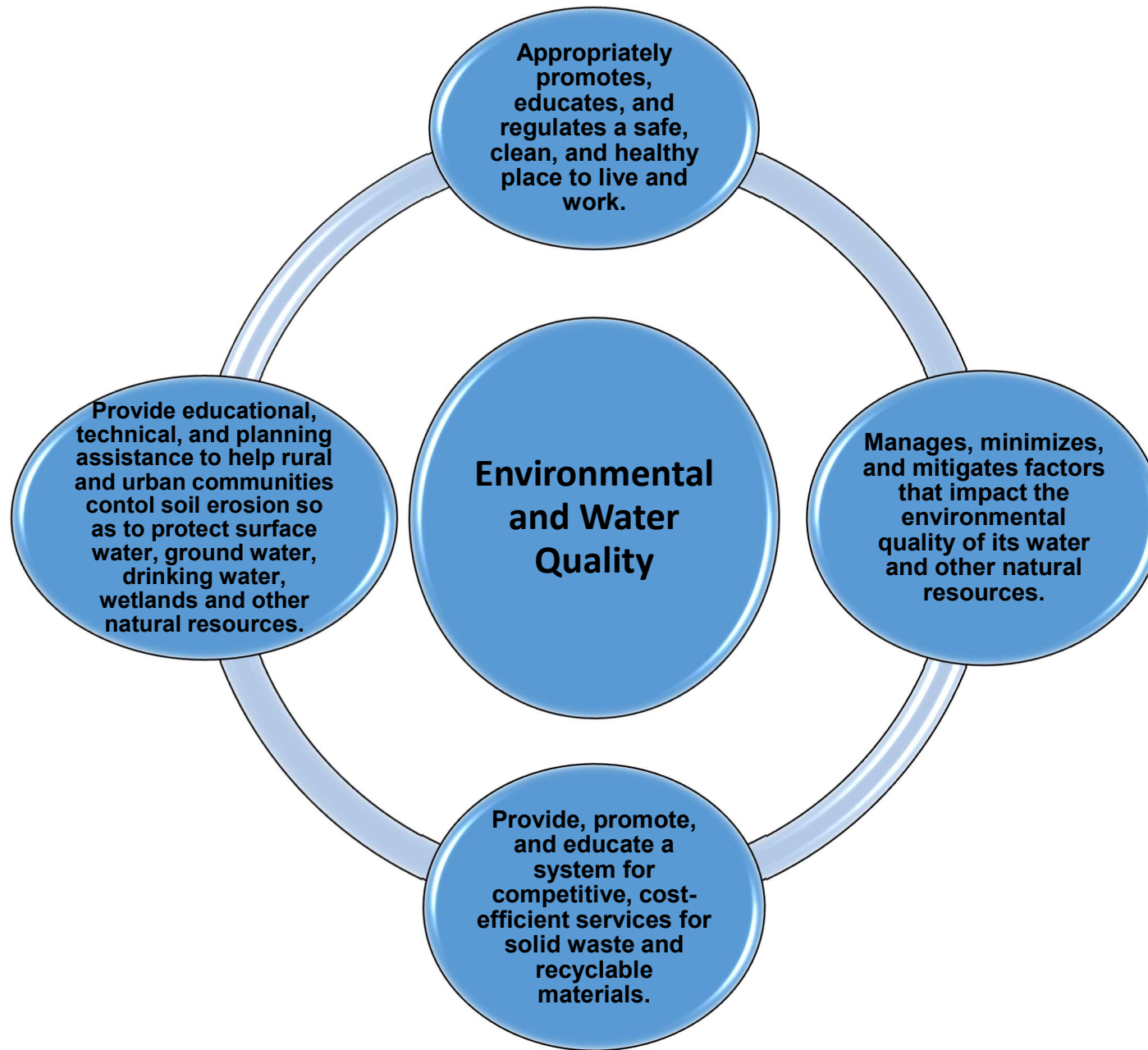
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STRATEGIC PRIORITIES (continued)



STRATEGIC PRIORITIES (continued)



STRATEGIC PRIORITIES (continued)





PRIORITY BASED BUDGETING

At the highest level, priority-based budgeting is a model that supports making budgetary decisions and allocating funds based on community needs.

The primary purpose of priority-based budgeting is to dissociate decision-making from account numbers and line items, instead basing funding allocations on the programs and services that meet specific needs.

Unlike traditional models, priority-based budgeting evaluates each program in various areas to determine its current alignment to the community's priorities—and provides a price tag for that program to demonstrate how funds are being used to support those priorities.



PRINCIPLES AND PRACTICES OF PRIORITY-BASED BUDGETING

Successful implementation of priority-based budgeting depends on seven essential principles and best practices:

1. Prioritize Services, Not Departments

Instead of looking at line items at the department level, priority-based budgeting teams evaluate individual programs and services, their cost, and how they align with community priorities.

2. Reevaluate and Adjust as Needed

Unlike traditional budgeting, priority-based budgeting addresses each program. Organizations can discuss at a program or policy level how they impact priorities—and whether those priorities merit more, less, or no funding in the new budget.



PRINCIPLES AND PRACTICES OF PRIORITY-BASED BUDGETING CONT...

3. Justify Today's Spending

With all the money tied to programs, budget decision makers can ask questions and gather insights to justify budget requests based on invaluable program data and the program's current alignment with the community's vision.

4. Spend Only What You Have

Priority-based budgeting teams look at what revenue is available to fund programs. It also enables clear-cut opportunities for resource reallocation.

5. Understand the Real Costs of Your Programs

Not knowing how much it costs to provide a program or service leads to underfunding or tied-up money that could have been used elsewhere. Priority-based budgeting looks at expense and revenue line items across departments to create a true picture of costs.



PRINCIPLES AND PRACTICES OF PRIORITY-BASED BUDGETING CONT...

6. Be Transparent

Transparency is essential in including residents in the budgeting process. Programs communicate the budget in terms that are relevant to how residents experience local government services. Clarifying these programs and how they impact the community's priorities is key to creating an effective budget.

7. Enforce Accountability

Staying within spending limits is important, but it's not the only goal. Local governments are held accountable for the results and outcomes of the programs and services prioritized in the budget.

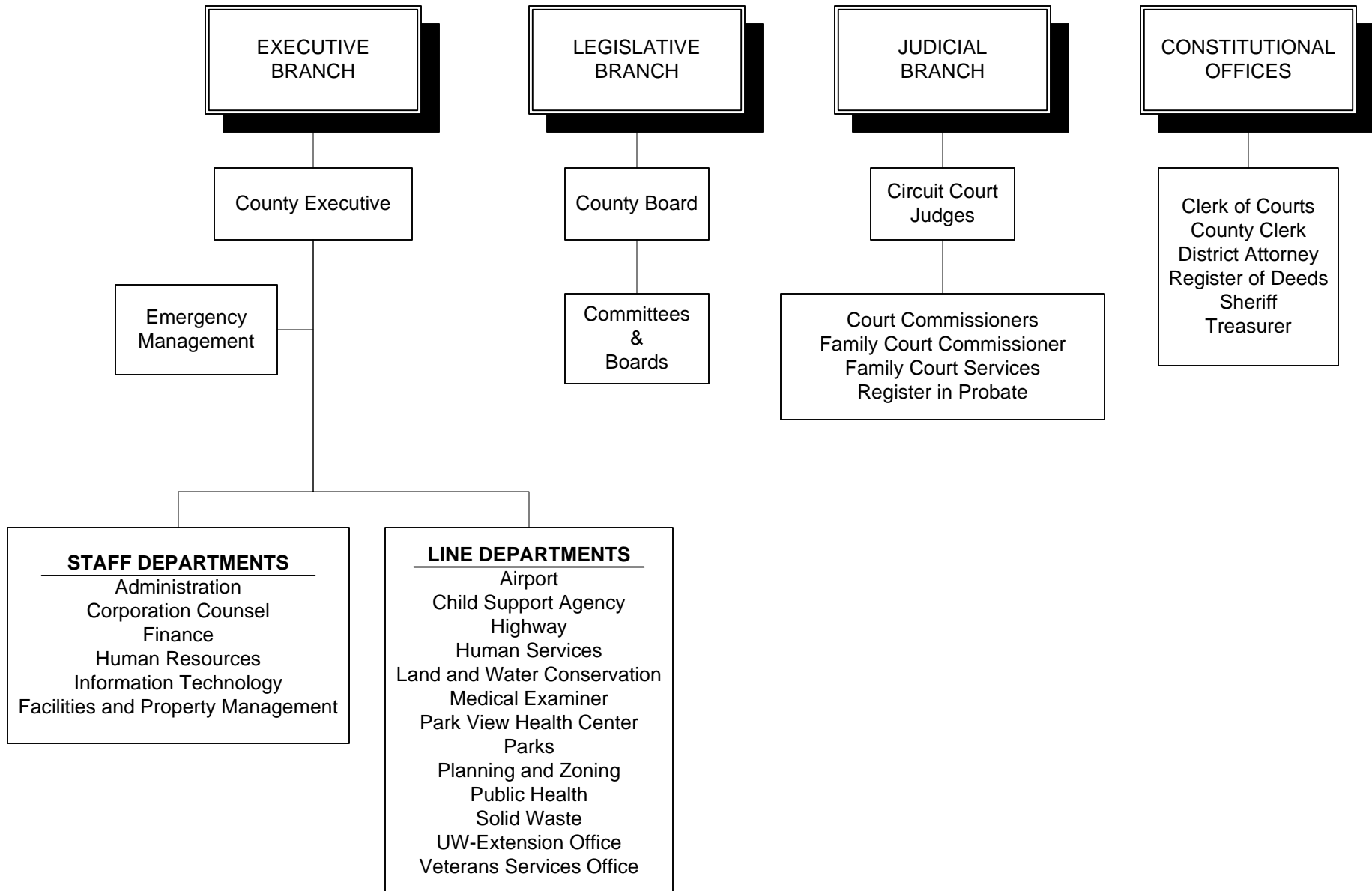


Today's complex social frameworks require an innovative approach to funding. Priority-based budgeting helps local governments address the goals and challenges of their communities by making programs the vehicles for change.

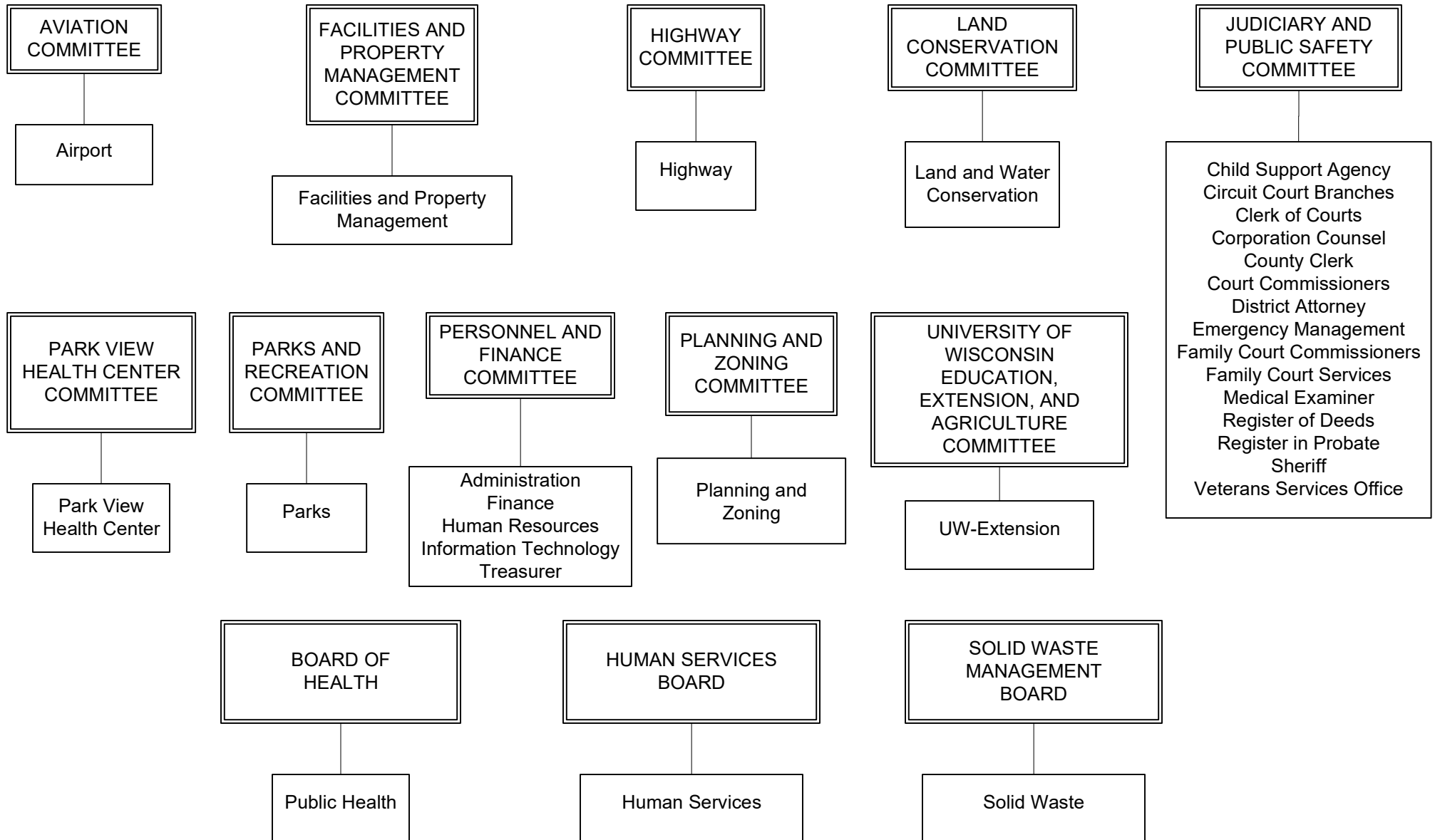
In contrast to traditional budgeting models, priority-based budgeting connects government resources with the community's highest priorities by:

- Informing the budgeting process using line-item data to provide an overall price tag for resource needs.
- Identifying programs and reframing the budget relevant to how elected officials and residents experience public services.
- Assigning program costs and revenues to provide context for budget evaluations that determine whether to increase or decrease funding.
- Aligning priorities by evaluating programs against community needs and allocating spending to maximize impact on organizational and community goals.
- Planning for the future by tying programs to desired outcomes, such as addressing equity and climate change and charting a course of action.

WINNEBAGO COUNTY



COUNTY BOARD COMMITTEES AND BOARDS OF JURISDICTION



PROPERTY TAX RATE LIMITS AND LEVY LIMITS

OPERATING LEVY RATE: Was limited to the 1992 (for taxes to be collected in 1993) operating mill rate. The Wisconsin legislature permanently eliminated this limit with the passage of the state biennial 2014/2015 budget.

DEBT SERVICE LEVY RATE: Was limited to the 1992 (for taxes to be collected in 1993) debt services mill rate. That limit was 31 cents per thousand of equalized value. Winnebago County's debt service levy has exceeded this limit through use of the allowable exception that such excess be approved by a 75% vote of the County Board. This rate limit remains in effect.

SPECIAL PURPOSE LEVIES: No limitations were placed on these rates. For Winnebago County this includes the levies for libraries, public health and culvert and bridge aid.

PROPERTY TAX LEVY LIMIT 2007

LEGISLATIVE HISTORY:

During the 2007 State Legislative session, the legislature with the Governor's approval enacted the following:

Section 66.0602 Local Levy Limits:

1. Except as provided in subs. (3), (4), and (5), no political subdivision may increase its levy in any year by a percentage that exceeds the political subdivision's valuation factor. The valuation factor is a percentage equal to the political subdivision's January 1 equalized value due to net new construction which is new construction less improvements removed between the previous year and the current year.
2. For the 2012 and subsequent years budgets, the State further restricted the levy by using the prior year actual levy as the base rather than the prior year levy limit.

3. Debt service continues to be exempt from the levy limit freeze for all debt issued prior to July 1, 2005. Debt issued after July 1, 2005 will also be exempt if certain conditions are met. One of those is that the governing body can approve the bond issue by a $\frac{3}{4}$ vote. Winnebago County has used this provision to exceed rate limits in the past and will likely continue to do so.
 4. Penalties will be imposed upon any governing body that exceeds these levy limits.
-

The Finance Director has reviewed the limits and believes that this budget complies with the tax levy limits.

WINNEBAGO COUNTY, WISCONSIN INFORMATION ON COUNTY TAX RATES

Year	Equalized Value (000) (TID Out)	TAX LEVY				TAX RATE			
		Total	Operating	Debt Service	Note 2 Other	Equalized Rate	Operating	Debt Service	Note 3 Other
2016	11,583,546	65,062,977	53,211,905	7,904,000	3,947,072	5.62	4.59	0.68	NA
2017	11,798,033	65,906,930	53,887,127	8,026,000	3,993,803	5.59	4.57	0.68	NA
2018	12,315,791	67,285,709	54,313,978	8,558,000	4,413,731	5.46	4.41	0.69	NA
2019	12,969,909	68,169,992	55,030,041	8,677,000	4,462,951	5.26	4.24	0.67	NA
2020	13,655,711	69,224,589	55,769,156	8,897,000	4,558,433	5.07	4.08	0.65	NA
2021	14,197,530	70,213,271	56,691,956	8,864,000	4,657,315	4.95	3.99	0.62	NA
2022	15,082,216	70,209,792	57,649,579	8,197,000	4,501,180	4.66	3.82	0.54	NA
2023	16,793,519	71,052,350	57,978,512	8,458,265	4,615,573	4.23	3.45	0.50	NA
2024	18,902,797	72,628,133	58,777,106	9,146,713	4,704,314	3.84	3.11	0.48	NA
2025	20,507,885	72,704,013	58,365,704	9,251,480	5,086,829	3.55	2.85	0.45	NA

Note 1: Other consists of Library tax, Bridge and Culvert aid, Public Health and Property Lister.

A rate is not available for this area because each of the taxes that make up this area have a different apportionment basis.

2025 Budget & Tax Levy Summary - All County Funds

Division / Department	2024 Tax Levy	2025 Revenue	2025 Expenditures	Adjustments	2025 Tax Levy	Amount Change	Percent Change
GENERAL GOVERNMENT							
County Board	377,814	-	490,043	-	490,043	112,229	29.70%
Scholarship	7,500	2,000	18,000	(9,000)	7,000	(500)	-6.67%
County Executive	390,786	7,000	436,880	-	429,880	39,094	10.00%
Corporation Counsel	747,555	422,726	1,200,380	-	777,654	30,099	4.03%
County Clerk	429,659	94,810	511,632	-	416,822	(12,837)	-2.99%
Treasurer (UGFBA)	(576,413)	974,820	495,177	(10,000)	(489,643)	86,770	-15.05%
Administration	628,846	3,000	707,737	-	704,737	75,891	12.07%
General Services (ISF)	-	426,200	464,345	(38,145)	-	na	na
Workers Compensation Fund (ISF)	-	863,000	1,176,845	(313,845)	-	na	na
Property & Liability Insurance Fund (ISF)	-	1,196,604	1,441,327	(244,723)	-	na	na
Human Resources	1,099,825	11,050	1,162,276	-	1,151,226	51,401	4.67%
Self Funded Health Insurance (ISF)	-	18,352,177	19,984,085	(1,631,908)	-	na	na
Self Funded Dental Insurance (ISF)	-	863,214	914,781	(51,567)	-	na	na
Finance	874,990	47,000	954,724	-	907,724	32,734	3.74%
Unclassified	(7,739,986)	10,048,898	1,253,394	(157,957)	(8,953,461)	(1,213,475)	15.68%
Library Aid	2,565,195	-	2,836,715	-	2,836,715	271,520	10.58%
Bridge & Culvert Aid	60,000	-	40,000	-	40,000	(20,000)	-33.33%
Information Technology	2,075,638	52,391	1,868,261	-	1,815,870	(259,768)	-12.52%
Technology Replacement	-	-	-	-	-	na	na
Technology Interfund (ISF)	-	1,968,501	2,147,582	(179,081)	-	na	na
Facilities & Property Management	6,339,860	282,090	6,905,606	-	6,623,516	283,656	4.47%
	7,281,269	35,615,481	45,009,790	(2,636,226)	6,758,083	(523,186)	-7.19%

2025 Budget & Tax Levy Summary - All County Funds

Division / Department	2024 Tax Levy	2025 Revenue	2025 Expenditures	Adjustments	2025 Tax Levy	Amount Change	Percent Change
PUBLIC SAFETY							
District Attorney	1,442,518	683,731	2,180,906	-	1,497,175	54,657	3.79%
Clerk of Courts & Courts	2,112,880	2,506,300	4,806,026	-	2,299,726	186,846	8.84%
Sheriff	24,539,309	2,508,491	29,625,073	-	27,116,582	2,577,273	10.50%
Jail Improvements (AGFBA)	-	158,000	188,430	(30,430)	-	na	na
Medical Examiner	492,707	235,040	719,663	-	484,623	(8,084)	-1.64%
Emergency Management	233,442	197,435	447,967	-	250,532	17,090	7.32%
	28,820,856	6,288,997	37,968,065	(30,430)	31,648,638	2,827,782	9.81%
PUBLIC WORKS							
Airport	722,526	1,301,447	5,123,817	(2,979,623)	842,747	120,221	16.64%
Airport Debt	410,961	-	410,517	-	410,517	(444)	-0.11%
Solid Waste (PFBA)	-	11,175,965	13,870,273	(2,694,308)	-	-	na
Highway Department (PFBA)	-	20,795,001	19,253,419	1,541,582	-	na	na
County Road Maintenance	1,179,463	2,326,560	3,508,699	-	1,182,139	2,676	0.23%
	2,312,950	35,598,973	42,166,725	(4,132,349)	2,435,403	122,453	5.29%
HEALTH & HUMAN SERVICES							
Public Health (AGFBA)	1,861,304	5,011,975	7,872,290	(900,000)	1,960,315	99,011	5.32%
Child Support	50,466	1,845,002	1,952,834	-	107,832	57,366	113.67%
Veterans	703,659	20,875	719,237	-	698,362	(5,297)	-0.75%
Human Services (AFBA)	18,211,968	37,554,917	56,751,565	(3,000,000)	16,196,648	(2,015,320)	-11.07%
Park View Health Center (PFBA)	967,494	16,758,915	20,432,800	(3,259,685)	414,200	(553,294)	-57.19%
	21,794,891	61,191,684	87,728,726	(7,159,685)	19,377,357	(2,417,534)	-11.09%
EDUCATION, CULTURE, & RECREATION							
UWO-Fox Cities Campus	156,308	123,206	210,412	-	87,206	(69,102)	-44.21%
University Extension	672,475	64,596	754,696	-	690,100	17,625	2.62%
Parks	1,453,608	405,444	1,854,573	-	1,449,129	(4,479)	-0.31%
Boat Landing (AGFBA)	-	135,000	118,398	16,602	-	na	na
	2,282,391	728,246	2,938,079	16,602	2,226,435	(55,956)	-2.45%

2025 Budget & Tax Levy Summary - All County Funds

Division / Department	2024 Tax Levy	2025 Revenue	2025 Expenditures	Adjustments	2025 Tax Levy	Amount Change	Percent Change
CONSERVATION & DEVELOPMENT							
Register of Deeds	(408,577)	1,088,000	681,955	-	(406,045)	2,532	-0.62%
Planning	874,719	399,825	1,274,175	-	874,350	(369)	-0.04%
Property Lister	217,815	600	220,399	-	219,799	1,984	0.91%
Land Records Modernization (AGFBA)	-	262,258	375,384	(113,126)	-	na	na
Land & Water Conservation (UGFBA)	716,067	1,109,345	1,885,875	(47,500)	729,030	12,963	1.81%
	1,400,024	2,860,028	4,437,788	(160,626)	1,417,134	17,110	1.22%
DEBT SERVICE							
Debt Service	8,735,752	110,255	8,951,218	-	8,840,963	105,211	1.20%
	8,735,752	110,255	8,951,218	-	8,840,963	105,211	1.20%
TAX LEVY / ADJUSTMENTS							
Depreciation adjustments	-	5,606,923	-	-	-		
General Fund Balance applied	-	215,457	-	-	-		
Other fund adjustments	-	8,280,334	-	-	-		
Tax Levy	-	72,704,013	-	-	-		
	-	86,806,727	-	-	-	-	na
	72,628,133	229,200,391	229,200,391	(14,102,714)	72,704,013	75,880	0.10%

AGFBA - Assigned General Fund Balance Applied
 ISF - Internal Service Fund
 PFBA - Proprietary Fund Balance Applied
 UGFBA - Unassigned General Fund Balance Applied

2025 Budget & Tax Levy Summary - All County Funds

Division / Department	2024 Tax Levy	2025 Revenue	2025 Expenditures	Adjustments	2025 Tax Levy	Amount Change	Percent Change
Tax Levy Summary							
Operating Tax Levy	72,628,133				72,704,013	75,880	0.10%
Debt Levy	9,146,713				9,251,480	104,767	1.15%
Library Aid	2,565,195				2,836,715	271,520	10.58%
Bridge & Culvert Aid	60,000				40,000	(20,000)	-33.33%
Total Levy	84,400,041				84,832,208	432,167	0.51%
Equalized Valuation	18,902,796,800				20,507,885,100	1,605,088,300	8.49%
Tax Rate Per Thousand (Mill Rate)	3.84				3.55	(0.29)	-7.55%
Equalized Valuation (subject to debt levy)	18,902,796,800				20,507,885,100	1,605,088,300	8.49%
Debt Levy Tax Rate Per Thousand	0.48				0.45	(0.03)	-6.25%
Equalized Valuation (subject to library aid)	18,902,796,800				20,507,885,100	1,605,088,300	8.49%
Library Tax Rate Per Thousand	0.14				0.14	0.00	0.00%
Equalized Valuation (subject to bridge & culvert aid)	18,902,796,800				20,507,885,100	1,605,088,300	8.49%
Bridge & Culvert Aid Tax Rate Per Thousand	0.00				0.00	0.00	na

BUDGET AND FINANCIAL POLICIES

ORGANIZATION OF BUDGET DOCUMENT:

The Winnebago County Budget is organized to provide pertinent information regarding the County's administrative structure, programs, and related financial information. The County's financial accounting system is set up on a fund basis. The funds are described later. The budget document is divided into program areas as follows:

- General Government
- Public Safety
- Public Works
- Health & Human Services
- Education, Culture and Recreation
- Conservation & Development
- Debt Service
- Capital Projects

<u>Dates</u>	<u>Event</u>
06/03/2024	Forms and Instructions made available for budget preparation
07/29/2024	Budget worksheets and all materials due from departments to Finance Department
08/12-09/30/2024	Executive holds meetings with departments to review budgets
10/14/2024	Finalized budget sent out for printing and assembly
10/21/2024	Budget delivered to County Board Supervisors
10/28-11/1/2024	County Board to deliberate on and adopt final budget

THE BUDGET PREPARATION PROCESS:

Preparation of the County budget document is delegated to the Finance Director by the County Executive. The budget process begins early in the year when the Finance Director reviews forms and procedures and recommends changes to the County Executive. Upon the Executives approval, budget forms and instructions are printed and distributed to department heads in the beginning of May.

BUDGET POLICIES:

REVENUES:

Revenues are budgeted by source. These include (a) taxes, (b) intergovernmental, (c) licenses, fines and permits, (d) public services, (e) Interfund and (f) other (which include interest income from investments).

Taxes:

The State of Wisconsin, with the Governor's approval has enacted property tax levy limits. These limits are described under the "Property Tax Rate Limits and Levy Limits" section of the budget book. The County relies heavily on property taxes as a revenue source (33.80% of the revenue budget).

Intergovernmental Revenues:

These represent grants, aides, and state and federal funding for programs and services. This revenue source is also relied on heavily to fund County programs (36.02% of the revenue budget).

Public Charges:

This source represents fees and charges made to users of certain government services. This revenue source makes up 10.08% of our revenue budget.

Licenses and Permits:

This is a small revenue source comprising 0.52% of the County revenue budget.

Interfund Revenues:

This category includes charges from one County department to another. It comprises 15.34% of total revenue.

Other Revenues:

This category includes State Shared Revenues, interest income, and other revenue sources that do not fit into the other categories. Most of the revenue in this category is from State Shared Revenues and interest income. This revenue source makes up 4.24% of the total revenue budget.

The projection is that the breakdown of revenue sources by percent will remain the same.

EXPENDITURES:

The County Board adopts the expense category totals of (1) Labor, (2) Travel, (3) Capital Outlay, and (4) Other operating expenses. The complete listing of each recommended line item is considered as substantiating detail used to arrive at the totals. Transfers can be made during the year between line items but not between categories unless rules established by the County Board are followed. The budget adjustment process is described in more detail later. The four categories are described in more detail below:

Labor: This category includes all costs of wages, per diem, and fringe benefits, which is 48.35% of the total expenditure budget. Fringe benefits include health insurance, life insurance, dental insurance, long-term disability insurance, retirement, Social Security/Medicare (FICA) and workers compensation insurance.

Travel: This category includes all costs for travel and training of County employees and elected officials. This includes registration and tuition, automobile allowance, vehicle lease, airfare, meals, lodging, and other incidental travel expenses. Jury, witness, and other non-employee travel expenses are included elsewhere. This makes up 0.47% of the expenditure budget.

Capital Outlay: This category includes all purchases of property, equipment and vehicles having a cost of \$5,000 or more and a useful life exceeding one year, which is 1.35% of the expenditure budget. In proprietary funds, these assets are depreciated over their estimated useful lives. In governmental funds these assets are expensed in the year of purchase. In general, capital items are budgeted as part of the operating budget with the exception of major capital expenditures and capital projects. A separate document (Capital Improvements Plan 5-Year Plan) is prepared as described later.

Other Operating: This category includes all other expenses not included above. It includes costs related to office supplies, operating expenses, repairs and maintenance, contractual services, rental expenses and fixed costs such as insurance and depreciation. This makes up 49.83% of the expenditure budget.

CAPITAL IMPROVEMENTS PLAN (Five Year Plan):

The County Executive submits a separate capital improvement plan to the County Board each year. This document lists major capital projects over a five-year period, describes recommendations as to funding the projects, recommends those projects that should be included in the current year bond issue and describes those projects in detail. It also provides detail as to the current outstanding indebtedness, briefly describes capital projects within the 5-year planning horizon and includes graphs and tables outlining the County's current debt service, future debt service, and current and future debt service property tax mill rates. This document is presented to the County Board at its January session and represents a planning tool for review of projects. The document is available for inspection in either the County Clerk's or Finance Director's offices and is also available on the internet at the Winnebago County Wisconsin web site.

Projects within the capital improvements plan are not approved as part of the annual operating budget but must be voted on individually, during the year after being reviewed by the County Board at a separate "presentation" session. The purpose of this separate approval process is to make sure projects are reviewed in more detail prior to approval. Once approved, they are included in the annual budget under the "Capital Projects" section and debt service is included in the "Debt Service" section.

DEBT SERVICE:

The County has followed a policy of not borrowing for periods of greater than 10 years. Our objective is to maintain level debt service payments each year while leaving room in later years to accommodate new debt.

THE BUDGET ADJUSTMENT PROCESS:

State statutes and County Board rules outline the procedures for obtaining budget adjustments after the budget has been adopted. They are briefly explained below:

Transfers between budget categories within a department's budget require the approval of the County Executive, Committee of Jurisdiction, Personnel & Finance Committee and County Board (only if the transfer is for more than \$40,000 or more than 10% of the department's total budget).

A department requesting to increase their total approved department appropriations must obtain approval from the County Executive, Committee of Jurisdiction, Personnel & Finance Committee, and County Board (only if the transfer is for more than \$40,000 or more than 10% of the department's total budget). These additional appropriations are typically requested from; (a) unanticipated revenues received, (b) the contingency fund, or (c) unassigned general fund balance.

BUDGETARY CONTROL:

The County does maintain an encumbrance accounting system. Department operating results are reviewed on a monthly basis for potential budget revenue shortfalls or expense overruns. Projected problems are brought to the attention of the applicable department head and appropriate actions are taken to remedy the situation. Projected budget overruns are resolved through adjustments as soon as possible. The County has not experienced any significant budget overrun problems.

FUNDS:

Agency funds, the General Fixed Asset Account Group and the General Long-Term Debt Account Group are funds that do not require annual County appropriations. Therefore, these funds are not included in the budget document. All other County funds are included. The fund types and descriptions are described below:

General Fund: Accounts for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund: Account for the proceeds from special revenue sources that are legally restricted to expenditures for special purposes. Winnebago County has one special revenue fund: Human Services.

ARPA/Spirit Fund: Account for the funds Winnebago County received from American Rescue Plan Act (ARPA). These funds were received and reported through the US Department of Treasury lost revenue calculation and these funds are now being tracked in a special revenue fund for projects that are approved by the ARPA Strategy Committee. A schedule of this fund can be found in the Appendices tab.

Debt Service Fund: Account for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs.

Capital Project Fund: Account for financial resources to be used for the acquisition or construction of major capital facilities (other than general capital outlays and construction related to the proprietary funds) which are financed primarily through general obligation debt.

Proprietary Funds - Enterprise Type: Account for operations that are financed and operated in a manner similar to a private business enterprise - where intent of the County Board of Supervisors is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Debt service on County debt issued to construct facilities relating to these operations is accounted for through the enterprise fund. County enterprise funds include: Park View Health Center, Highway, Airport and Solid Waste.

Proprietary Funds - Internal Service Type: Account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis. County internal service funds include: Information Technology Interfund, General Services, and Self Insurance Funds.

Agency Funds: Account for assets held by the County as an agent. Receipts and disbursements of these funds do not represent County activity; therefore, budgets are not applicable to them. Winnebago County agency funds include: Litigant Deposits, Family Support Fund, MEG Unit, Patient Funds – Park View Health Center, and Burial Trust Fund.

BASIS OF BUDGETING:

Basis of accounting refers to the point in time at which revenues and expenditures are recognized in the accounts and reported in the financial statements of the entity. Governmental units follow Governmental GAAP (Generally Accepted Accounting Principles) which are primarily established by the GASB (Governmental Accounting Standards Board). Winnebago County Budgets are prepared in accordance with these standards with the exception of capital outlay for proprietary funds as noted in #2 below:

1. The General Fund, Special Revenue Fund, Debt Service Funds, Capital Project Funds, and Agency Funds are considered governmental funds, and follow the modified accrual basis of accounting. This means that expenses are recorded in the period incurred and revenues are recorded when measurable and available to meet current year obligations. Generally, any revenue that is earned in the current fiscal year and will be received within 60 days (or 180 days if grant revenue) after the fiscal period ends would be recorded as current year revenue. The budgets for these funds are prepared using this same basis.
 - a. Debt service funds budget principal and interest in the year paid. Interest is not budgeted nor reported on an accrual basis.
 - b. Capital outlay is budgeted in the year expended. Depreciation is not an expenditure of a capital project fund.
2. Proprietary funds include enterprise funds (such as Airport, Park View Health Center, Highway Department and Solid Waste) and internal service funds (such as Information Technology Interfund, General Services and Self-Insurance) follow the full accrual basis of accounting for financial reporting purposes. Under this basis of accounting, revenues are recognized and recorded when earned, regardless of when they are received. Expenditures are also recognized and recorded when incurred, regardless of when paid. Capital assets are expensed over their useful life through annual depreciation charges, not when purchased. Our budgetary basis is the same with the exception of capital outlay which is included as expenditure.

- a. Proprietary funds report depreciation on a GAAP basis. Depreciation is reversed out for the purpose of calculating the tax levy support where necessary in proprietary funds because it is a non-monetary expenditure.
- b. Capital outlay is shown as an operating expenditure for budgetary purposes even though not for GAAP financial reporting purposes. This is a budgetary requirement of the County Board. Capital outlay is included in the tax levy support calculation for proprietary funds that require tax levy support.

FUND RESERVES - PRACTICES:

The County compares reserve balances against our reserve policies annually. In general, we strive to meet the following objectives:

1. The Special Revenue Fund only maintains sufficient fund balance to pay for carryovers and open invoices as of the end of the fiscal year. Tax levy dollars not needed to fund current year operations are not transferred to these funds but remain as part of general fund unassigned fund balance.
2. The General Fund unassigned fund balance policy sets a goal County. It is the goal of the County to achieve and maintain an unrestricted fund balance in the general fund equal to a target range of 16% - 20% of the governmental fund's (excluding capital and debt service funds) subsequent year's budgeted expenditures. The General Fund unassigned fund balance is projected to be around \$28.7 million at the end of 2024, which puts it above the target unassigned general fund balance.

2025 Budget Information on a Fund Accounting Basis

The following pages show fund balance projections along with summaries of revenues and expenditures summarized on a fund basis. Revenues are also displayed by major revenue source and by fund.

FUND PROJECTIONS:

General fund balance is maintained at a level as defined by the General Fund policy adopted by Winnebago County Board. The purpose of this policy is to establish a key element of the financial stability of Winnebago County (County) by setting guidelines for the general fund balance. Fund balance is an important measure of economic stability. It is essential that the County maintain adequate levels of fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance provides cash flow liquidity for the general operations of the County. It is the goal of the County to achieve and maintain an unrestricted fund balance in the general fund equal to a target range of 16% - 20% of the governmental fund's (excluding capital and debt service funds) subsequent year's budgeted expenditures.

It is our practice to maintain minimal fund reserves in the other governmental type funds.

REVENUE SOURCES:

Property taxes and intergovernmental revenues continue to be the primary funding sources for County government. Intergovernmental revenues consist of state and federal grants that support various programs, many of them mandated (required) by those other governmental units. We have seen a trend where the state and federal government are cutting back their funding of their programs resulting in the County having to pick up more of the costs. Thus, the proportion of our revenues that come from the County property tax is rising in relation to the intergovernmental source. This trend, although small, can be seen on the revenue source chart that follows.

EXPENDITURES:

Expenditures are broken out by four categories in the budget that is adopted by the Winnebago County Board. All the individual line items are shown in the budget for informational purposes to support the category totals. Wages and benefits (labor category) are the primary use of funds. The proportion of total labor is 48.35% of total expenditures. The four categories in the budget consist of the following:

1. Labor (wages and fringe)
2. Travel
3. Capital outlay
4. Other operating expenses, which include, but are not limited to, the following:

Office expenses	Publications, dues and subscriptions
Repairs and maintenance	Contracted services
Utilities	Insurance
Other general operating expenses	Debt service costs – for debt service funds and proprietary funds

**FUND PROJECTIONS
2023 Through 2025**

FUND	Fund Balance 12/31/2023	Estimated Surplus / (Deficit) 2024	Balance 12/31/2024	Revenues 2025	Tax Levy 2025	Expenses 2025	Note 1 Depreciation 2025	Note 2 General Fund Balance Applied 2025	Note 3 Other Fund Balances Applied 2025	Estimated Surplus / (Deficit) 2025	Total Fund Balance 12/31/2025
General Fund											
Assigned Fund Balance	37,609,747	(37,609,747)	-	-	-	-	-	-	-	-	-
Unassigned Fund Balance	34,882,721	(6,232,639)	28,650,082	25,457,635	43,811,824	(69,484,916)	-	215,457	-	-	28,434,625
Technology Replacement Fund	918,597	(903,395)	15,202	-	-	-	-	-	-	-	15,202
Public Health	2,022,447	(1,825,417)	197,030	5,011,975	1,960,315	(7,872,290)	-	-	900,000	-	(702,970)
Scholarship Fund	31,671	(8,100)	23,571	2,000	7,000	(18,000)	-	-	9,000	-	14,571
Boat Launch Fees	177,736	(118,301)	59,435	135,000	-	(118,398)	-	-	(16,602)	-	76,037
Land Records Modernization	544,388	(122,736)	421,652	262,258	-	(375,384)	-	-	113,126	-	308,526
Property Lister	174,192	(34,987)	139,205	600	219,799	(220,399)	-	-	-	-	139,205
Jail Improvements	188,252	(81,825)	106,427	158,000	-	(188,430)	-	-	30,430	-	75,997
TOTAL GENERAL FUND	76,549,750	(46,937,147)	29,612,603	31,027,468	45,998,938	(78,277,817)	-	215,457	1,035,954	-	28,361,192
Special Revenue											
Human Services	4,125,495	1,661,994	5,787,489	37,554,917	16,196,648	(56,751,565)	-	-	3,000,000	-	2,787,489
Proprietary Funds (Unrestricted)											
Airport	625,871	(690,249)	(64,378)	1,301,447	1,253,264	(5,534,334)	2,979,623	-	-	-	(64,378)
Solid Waste	34,096,218	(2,563,902)	31,532,316	11,175,965	-	(13,870,273)	1,007,900	-	-	(1,686,408)	29,845,908
Parkview Health Center	7,052,749	(1,996,716)	5,056,033	16,758,915	414,200	(20,432,800)	719,400	-	2,540,285	-	2,515,748
Highway	4,256,299	(731,789)	3,524,510	20,795,001	-	(19,253,419)	900,000	-	-	2,441,582	5,966,092
Information Technology Interfund	-	-	-	1,968,501	-	(2,147,582)	-	-	-	(179,081)	(179,081)
General Services	299,726	17,389	317,115	426,200	-	(464,345)	-	-	-	(38,145)	278,970
Workers Compensation Insurance	1,364,621	(111,957)	1,252,664	863,000	-	(1,176,845)	-	-	-	(313,845)	938,819
Property & Liability Insurance	904,571	(101,284)	803,287	1,196,604	-	(1,441,327)	-	-	-	(244,723)	558,564
Self Funded Health Insurance	5,506,110	(2,018,418)	3,487,692	18,352,177	-	(19,984,085)	-	-	-	(1,631,908)	1,855,784
Self Funded Dental Insurance	762,935	4,751	767,686	863,214	-	(914,781)	-	-	-	(51,567)	716,119
TOTAL PROPRIETARY FUNDS	54,869,099	(8,192,175)	46,676,924	73,701,024	1,667,464	(85,219,791)	5,606,923	-	2,540,285	(1,704,095)	42,432,544
Other Funds (Equity)											
Debt Service	8,237,997	-	8,237,997	110,255	8,840,963	(8,951,218)	-	-	-	-	8,237,997
TOTALS	\$ 143,782,342	\$ (53,467,328)	\$ 90,315,014	\$ 142,393,664	\$ 72,704,013	\$ (229,200,391)	\$ 5,606,923	\$ 215,457	\$ 6,576,239	\$ (1,704,095)	\$ 81,819,223

Note 1:

The County levies for the proprietary funds based on funds needed or cash flow basis. As a result, depreciation is added back to determine the levy since it is not a cash flow item. Capital outlay and debt principal are also budgeted in the proprietary funds and funds are levied to cover these cash flow items.

Note 2:

General Fund unassigned fund balance of \$215,457 is being applied to the General Fund to meet the levy limit requirements, \$10,000 for a one-time furniture purchase in Treasurer's office, \$47,500 for a one-time truck purchase for Land & Water Conservation and \$157,957 will show in the Miscellaneous & Unclassified department to balance the budget.

Note 3:

Other Fund balances applied that are not part of the unassigned general fund balance are: Public Health \$900,000, Scholarship \$9,000, Boat Launch (surplus) \$16,602, Land Records Modernization \$113,126, Jail Improvement Fund \$30,430, Human Services \$3,000,000, and Park View Health Center \$2,540,285. These are being applied to meet the levy limit targets.

Note 4:

Available resources is a better measure of cash reserves available for appropriation. It backs out all non-cash equivalents such as inventory, undepreciated assets and accrued expenditures leaving the available cash.

WINNEBAGO COUNTY 2025 BUDGET SUMMARY

DIVISION:	<u>Revenue</u>	<u>Expense</u>	<u>Adjustments</u>	<u>Levy</u>
General Government	\$ 35,615,481	\$ 45,009,790	\$ (2,636,226)	\$ 6,758,083
Public Safety	6,288,997	37,968,065	(30,430)	31,648,638
Public Works	35,598,973	42,166,725	(4,132,349)	2,435,403
Health & Human Services	61,191,684	87,728,726	(7,159,685)	19,377,357
Education, Culture, & Recreation	728,246	2,938,079	16,602	2,226,435
Conservation & Development	2,860,028	4,437,788	(160,626)	1,417,134
Divisional Total	\$ <u>142,283,409</u>	\$ <u>220,249,173</u>	\$ <u>(14,102,714)</u>	\$ <u>63,863,050</u>
OTHER:				
Debt Service	110,255	8,951,218	-	8,840,963
Other Total	\$ <u>110,255</u>	\$ <u>8,951,218</u>	\$ <u>-</u>	\$ <u>8,840,963</u>
Grand Total	\$ <u>142,393,664</u>	\$ <u>229,200,391</u>	\$ <u>(14,102,714)</u>	\$ <u>72,704,013</u>

SUMMARY BY DIVISION

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

COUNTY BOARD/SCHOLARSHIP

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

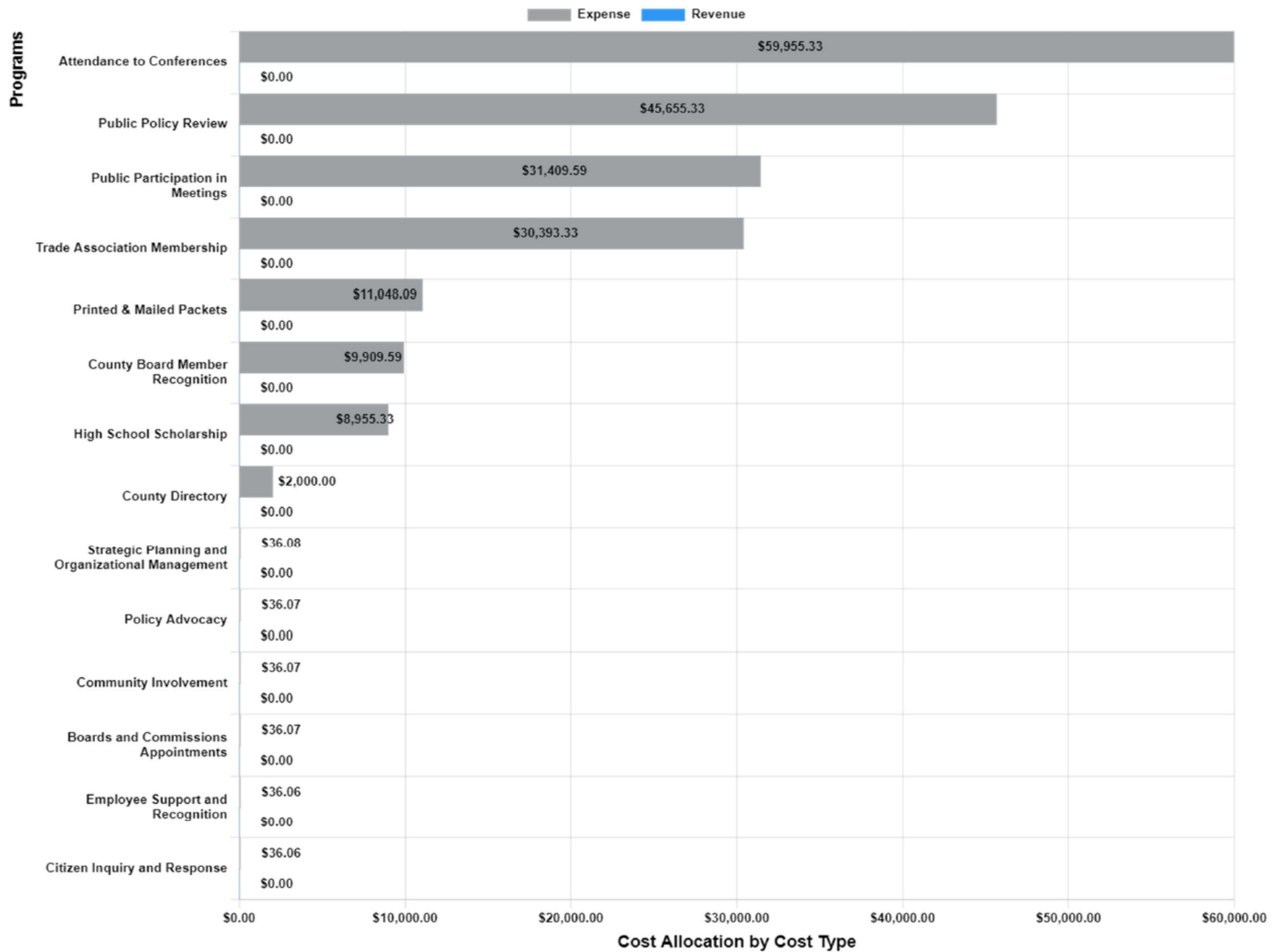
DEPARTMENT HEAD:
LOCATION:

Thomas Egan
Winnebago County
112 Otter Avenue
Oshkosh, WI 54901

TELEPHONE: (920) 232-3439

County Board Program Inventory

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



Financial Summary County Board

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

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

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

Winnebago County

Budget Detail - 2025

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

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

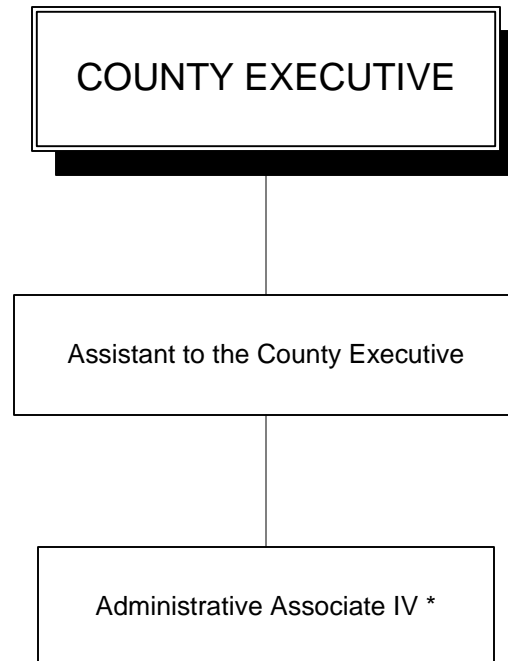
Financial Summary Scholarship Program

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

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

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

COUNTY EXECUTIVE



* shared with Administration

COUNTY EXECUTIVE

General Fund – Department: 004
2025 BUDGET NARRATIVE

DEPARTMENT HEAD:
LOCATION:

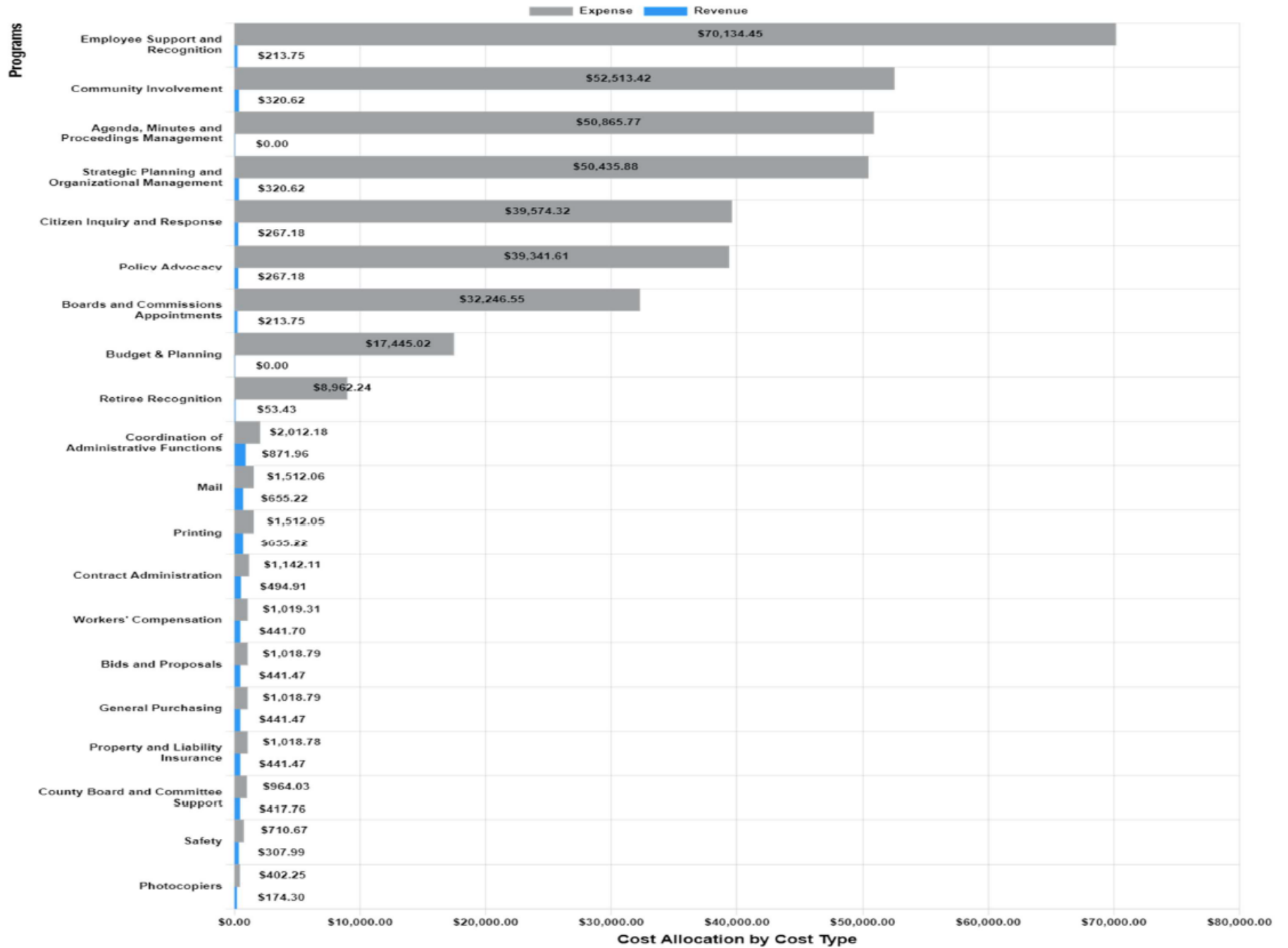
Jon Doemel
Winnebago County Executive
David W. Albrecht Administration Building
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3450

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

County Executive Program Inventory

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



Financial Summary County Executive

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

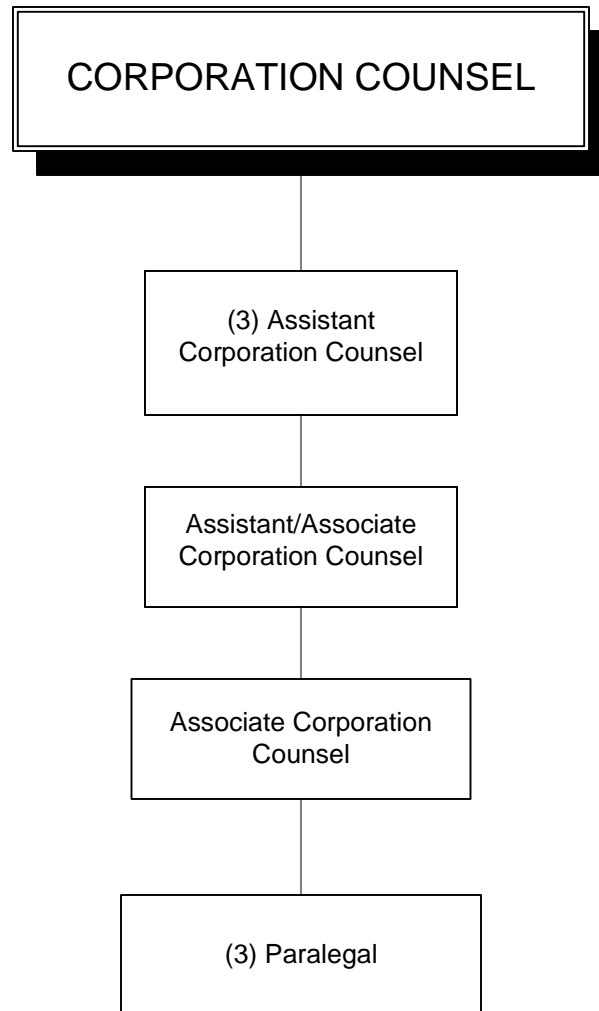
Winnebago County

Budget Detail - 2025

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

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

CORPORATION COUNSEL



CORPORATION COUNSEL

General Fund – Department: 010 2025 BUDGET NARRATIVE

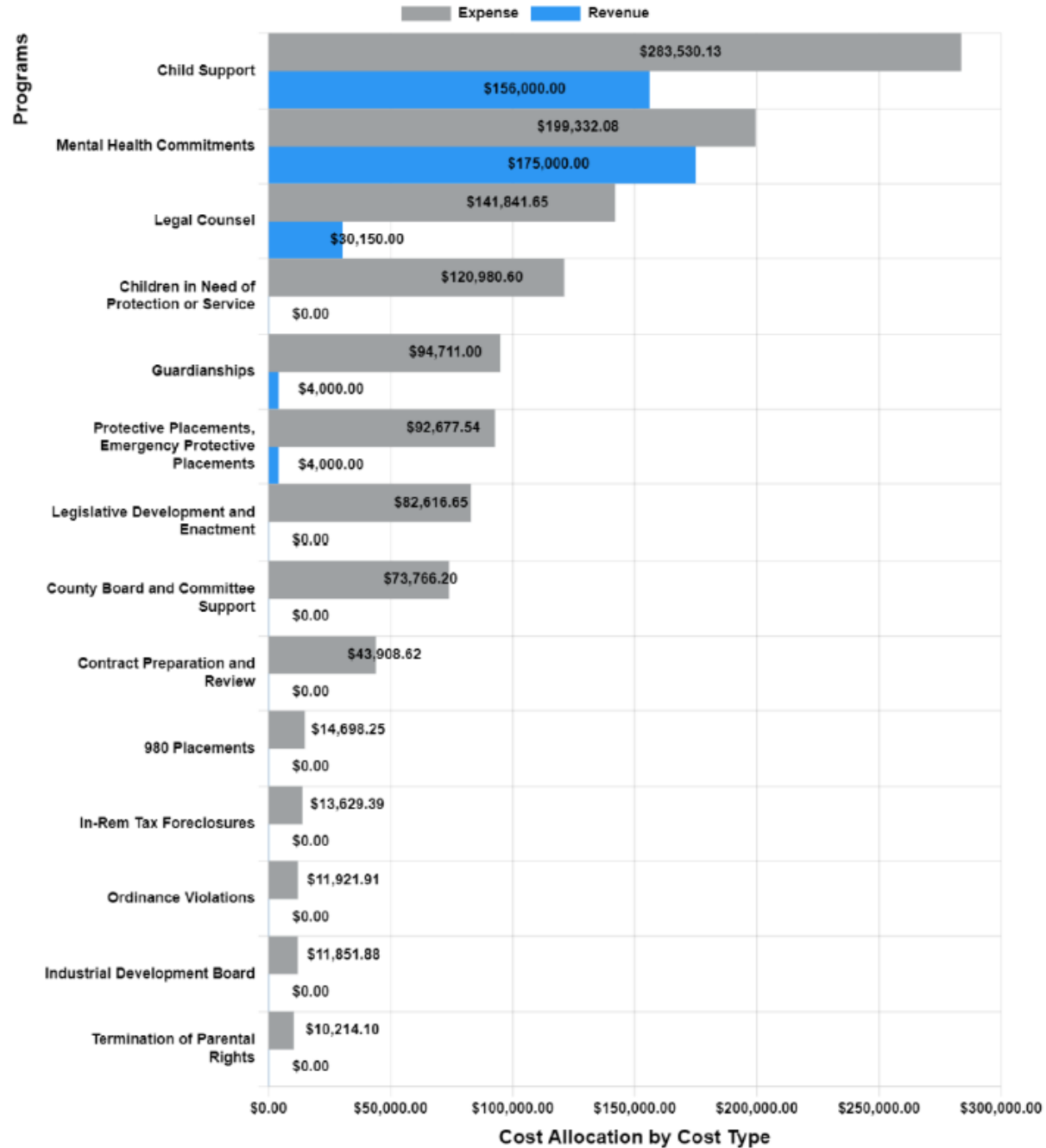
DEPARTMENT HEAD: Mary Anne Mueller
LOCATION: Winnebago County Corporation Counsel
David W. Albrecht Administration Building
112 Otter Avenue, Third Floor
Oshkosh, WI 54901

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

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

Corporation Counsel Program Inventory

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



Financial Summary Corporation Counsel

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

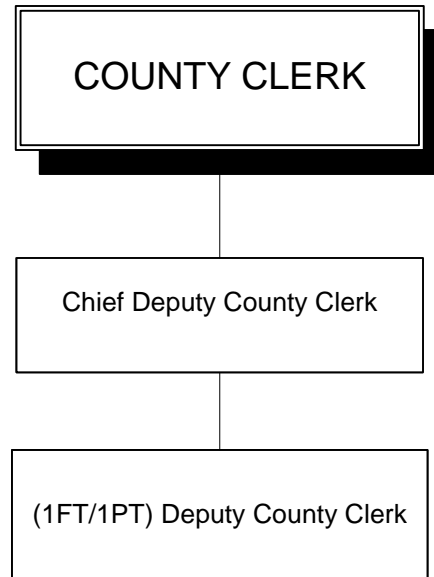
Winnebago County

Budget Detail - 2025

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

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

COUNTY CLERK



COUNTY CLERK

General Fund – Division: 006
2025 BUDGET NARRATIVE

DEPARTMENT HEAD:
LOCATION:

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

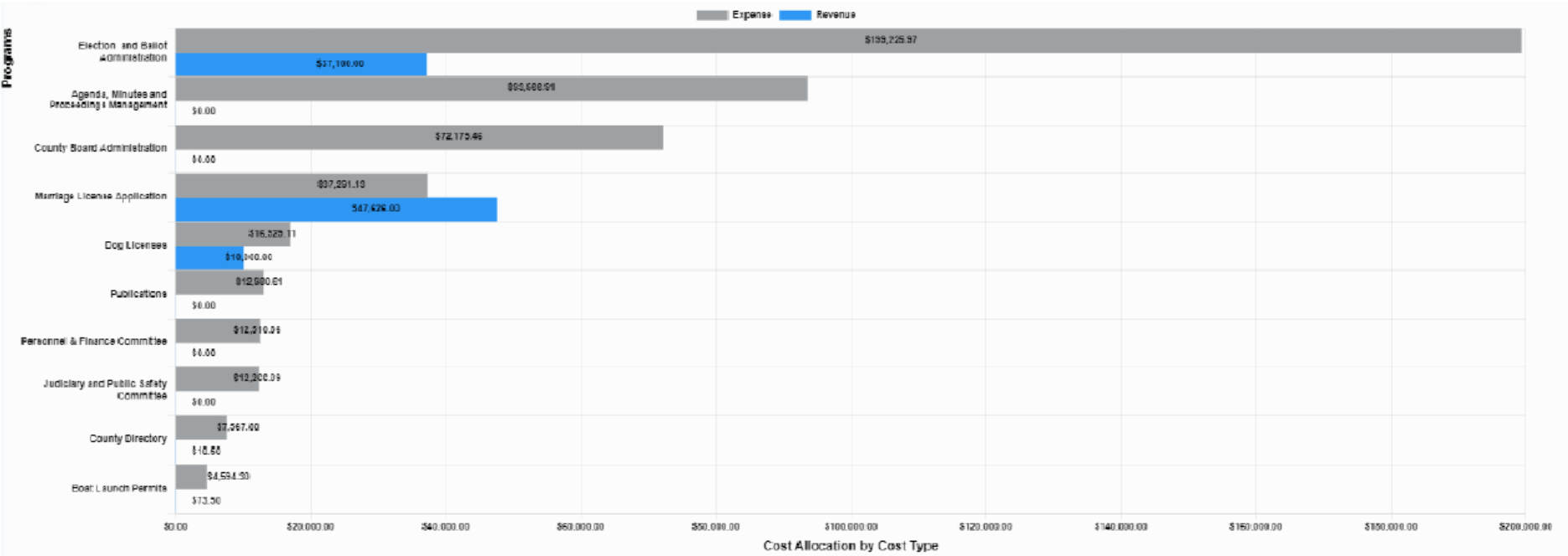
TELEPHONE: (920) 232-3430

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

County Clerk Program Inventory

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

County Clerk Program Expense and Revenue



Financial Summary County Clerk

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

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

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

Winnebago County**Budget Detail - 2025**

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

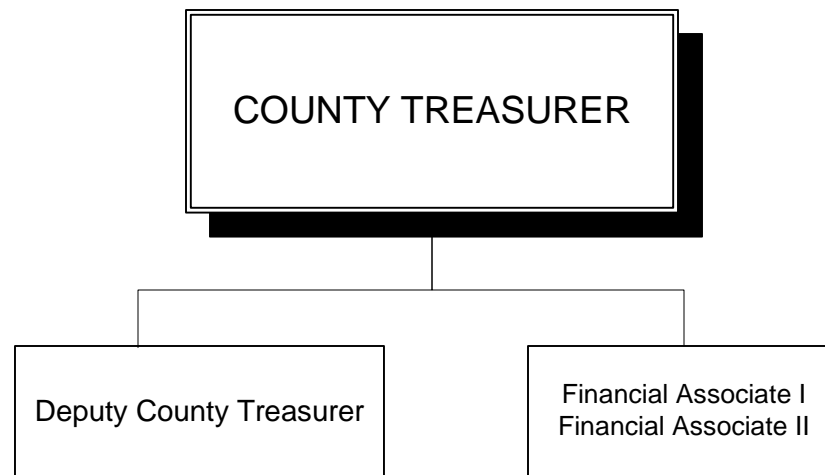
Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 006 - County Clerk							
Office:							
Office Supplies	53000	4,396	5,300	5,300	2,800	3,750	-29.25%
Stationery and Forms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

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

COUNTY CLERK
BUDGET BY DEPARTMENT

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

COUNTY TREASURER



COUNTY TREASURER

General Fund – Department: 009
2024 BUDGET NARRATIVE

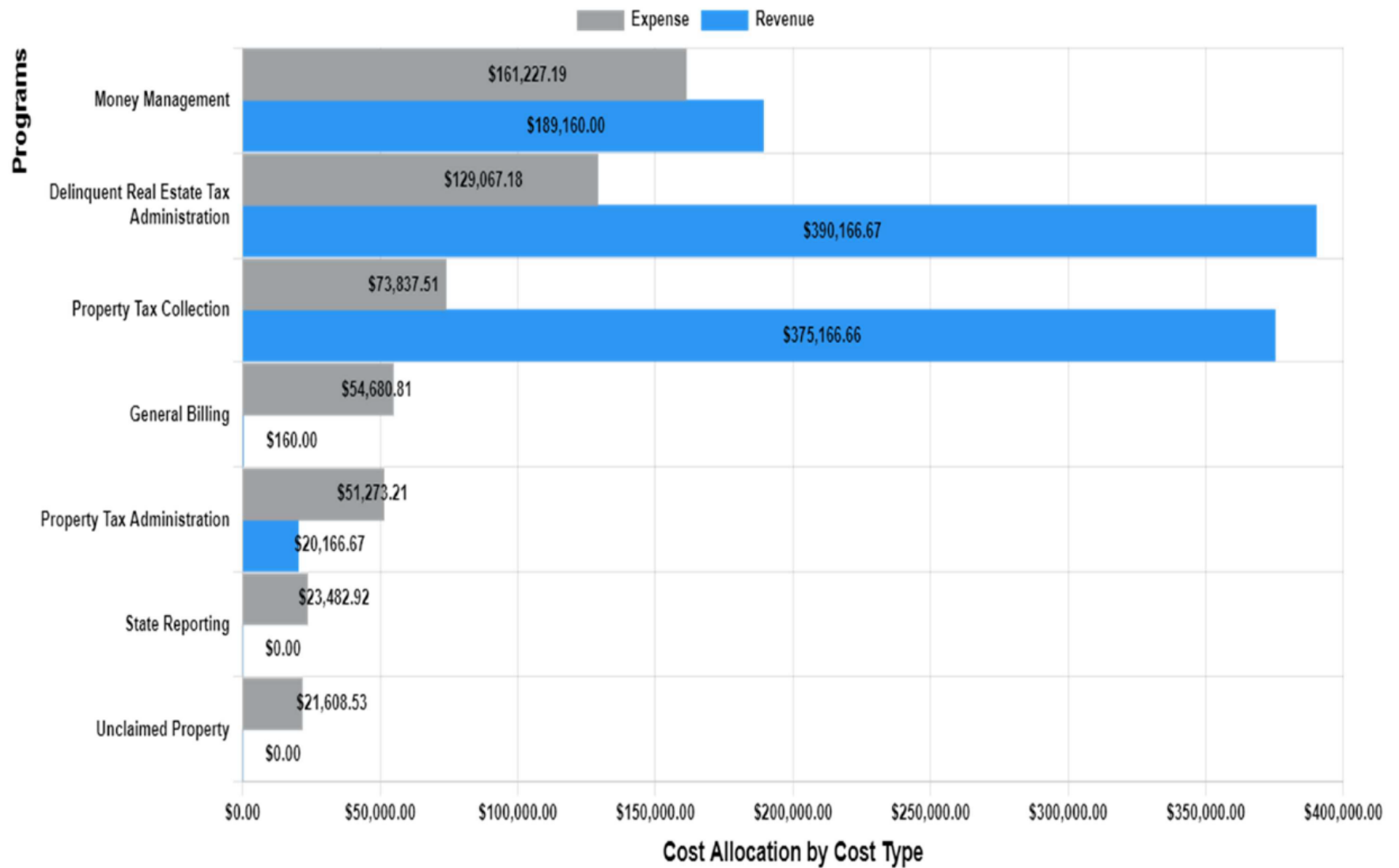
DEPARTMENT HEAD: Amber Hoppa
LOCATION: Winnebago County Treasurer
David W. Albrecht Administration Building
112 Otter Avenue, First Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3420

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

Treasurer Program Inventory

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



Financial Summary County Treasurer

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

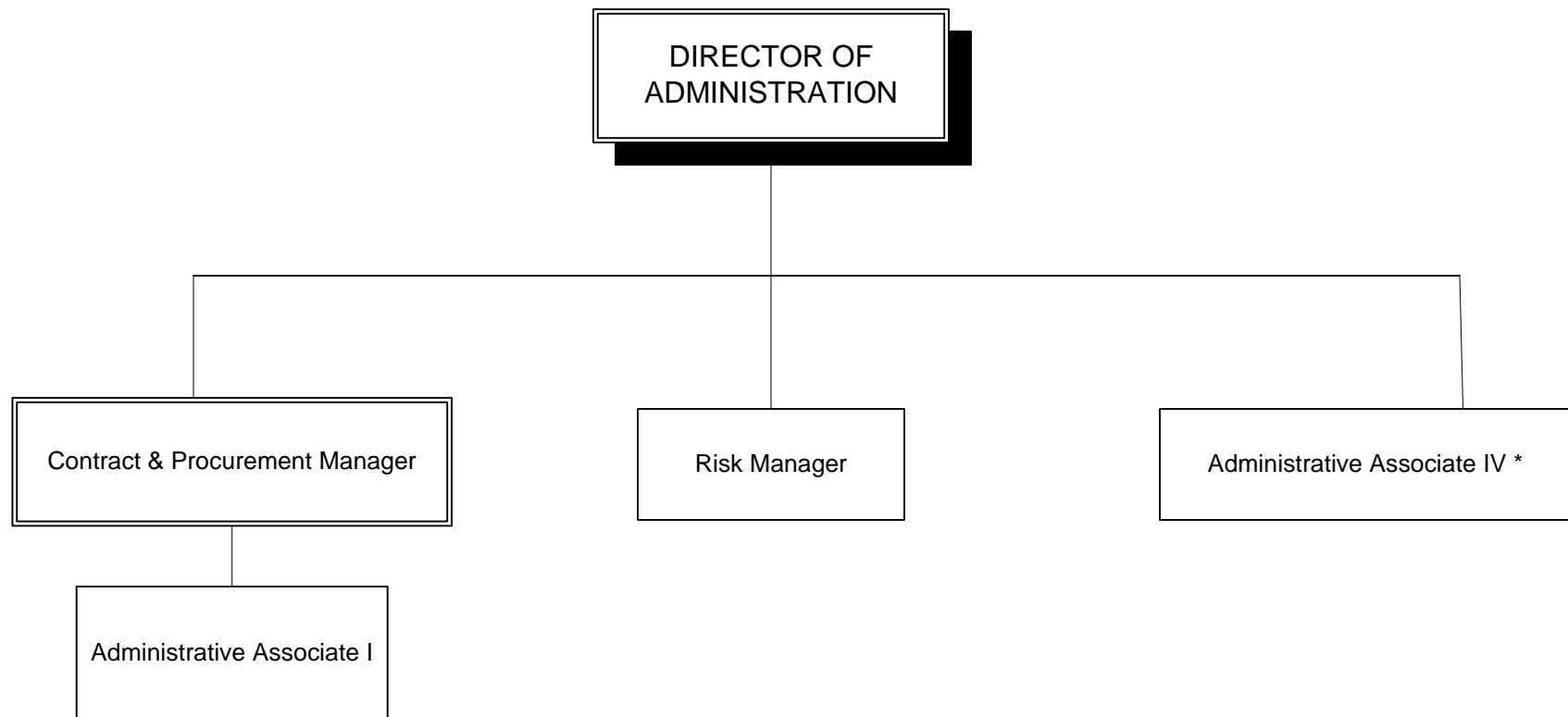
Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 009 - County Treasurer							
Revenue							
Taxes:							
Interest on Taxes	41002	699,543	775,000	775,000	775,000	750,000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

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

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

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

ADMINISTRATION



ADMINISTRATION

General Fund – Department: 011 2025 BUDGET NARRATIVE

DEPARTMENT HEAD:
LOCATION:

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

TELEPHONE: (920) 232-3443

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

GENERAL SERVICES FUND – INTERNAL SERVICE FUND 620:

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

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

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

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

PROPERTY & LIABILITY INSURANCE FUND – INTERNAL SERVICE FUND 640:

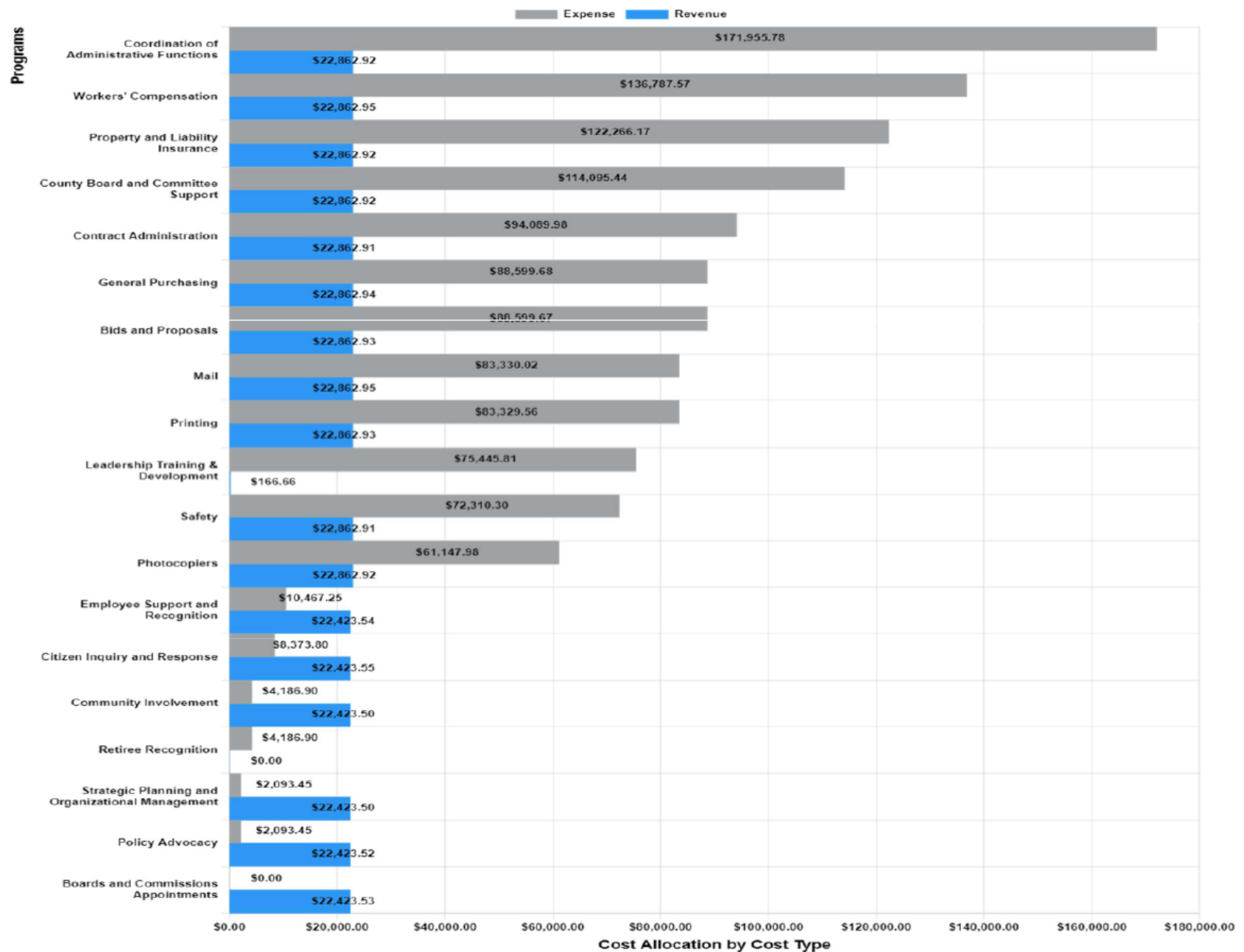
There is no direct tax levy for this function. The expected premiums for various coverages, as well as amounts needed to cover self-insured retentions in certain areas, are allocated among the departments, appearing as expenses in other department budgets and revenue to this fund.

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

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

Administration Program Inventory

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



Financial Summary Administration

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

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

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

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

Financial Summary General Services

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

Financial Summary Workers Compensation Insurance

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

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

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

Financial Summary Property & Liability Insurance

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

Winnebago County

Budget Detail - 2025

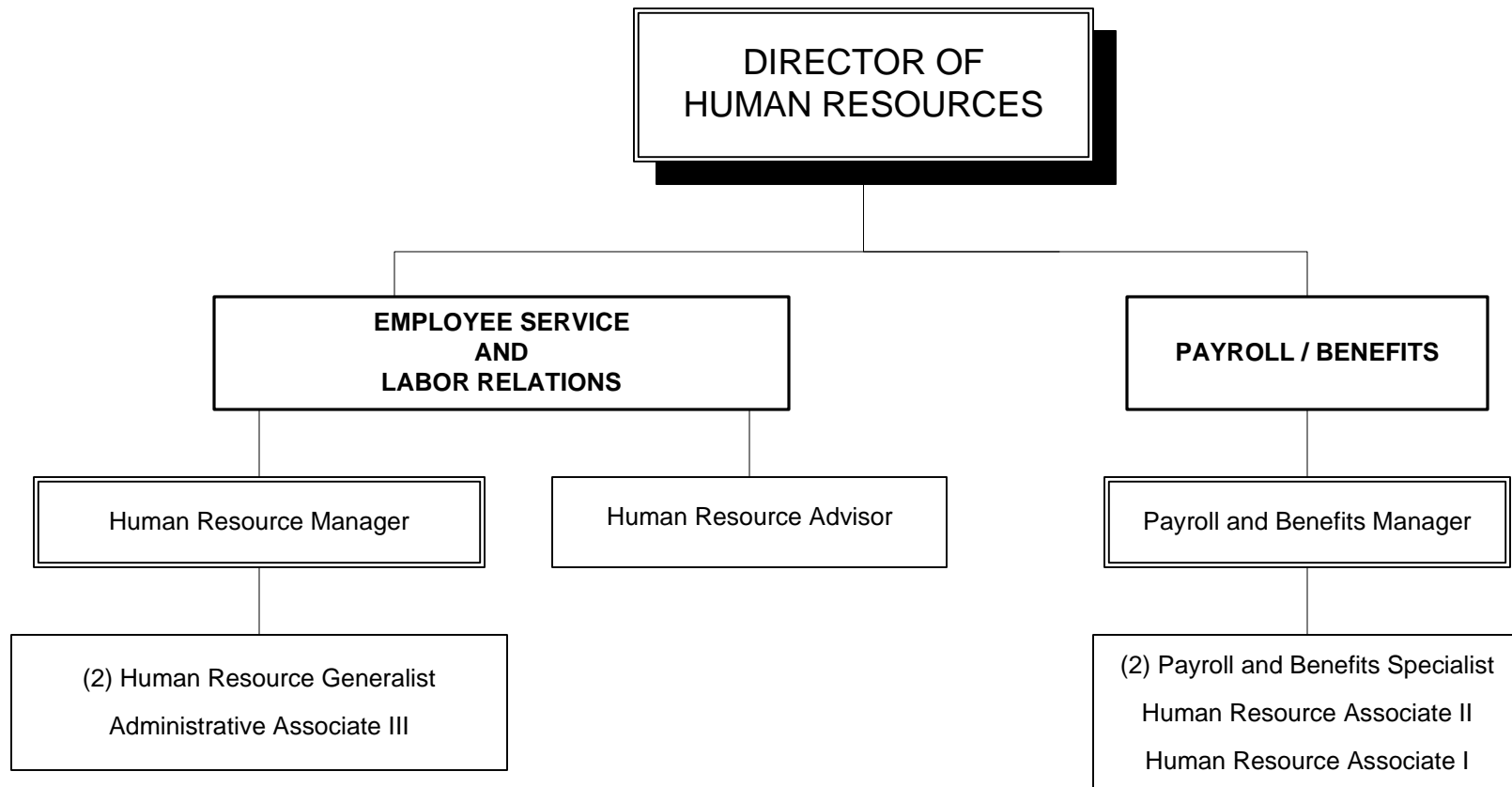
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 640 - Prop & Liability Insurance (P&L Ins)							
Revenue							
Interfund Revenue:							
Insurance Charges	63001	1,202,200	1,186,319	1,186,319	1,186,319	1,164,604	-1.83%
Interfund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

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

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

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

HUMAN RESOURCES



HUMAN RESOURCES

General Fund – Department: 012 2025 BUDGET NARRATIVE

DEPARTMENT HEAD:
LOCATION:

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

TELEPHONE: (920) 232-3460

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

SELF-FUNDED HEALTH INSURANCE – INTERNAL SERVICE FUND 650:

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

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

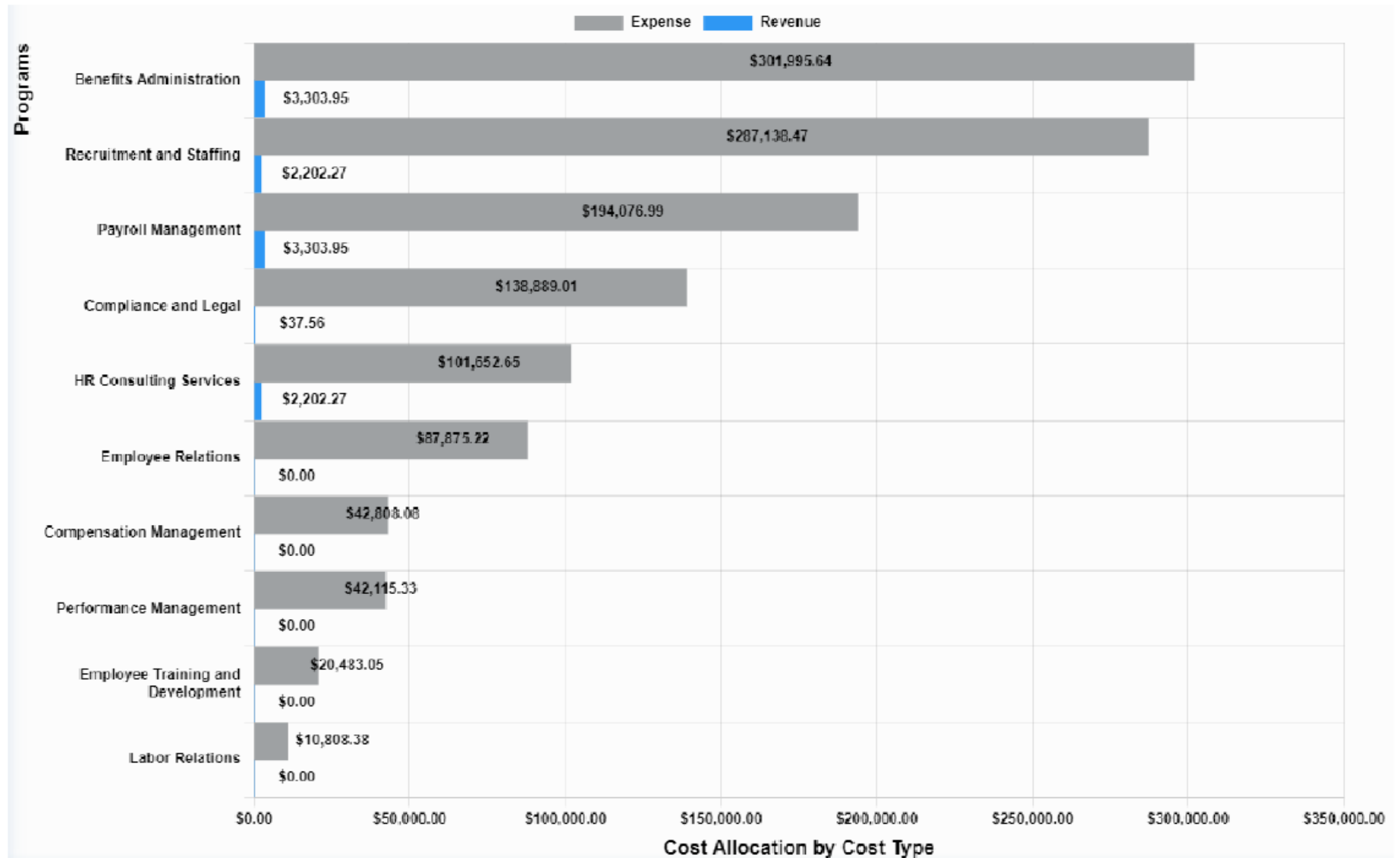
SELF-FUNDED DENTAL INSURANCE – INTERNAL SERVICE FUND 660:

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

Human Resources Program Inventory

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

Program Expense and Revenue – Human Resources



Financial Summary Human Resources

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

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

Financial Summary Self Funded Health Insurance

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

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

Financial Summary Self Funded Dental Insurance

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

Winnebago County

Budget Detail - 2025

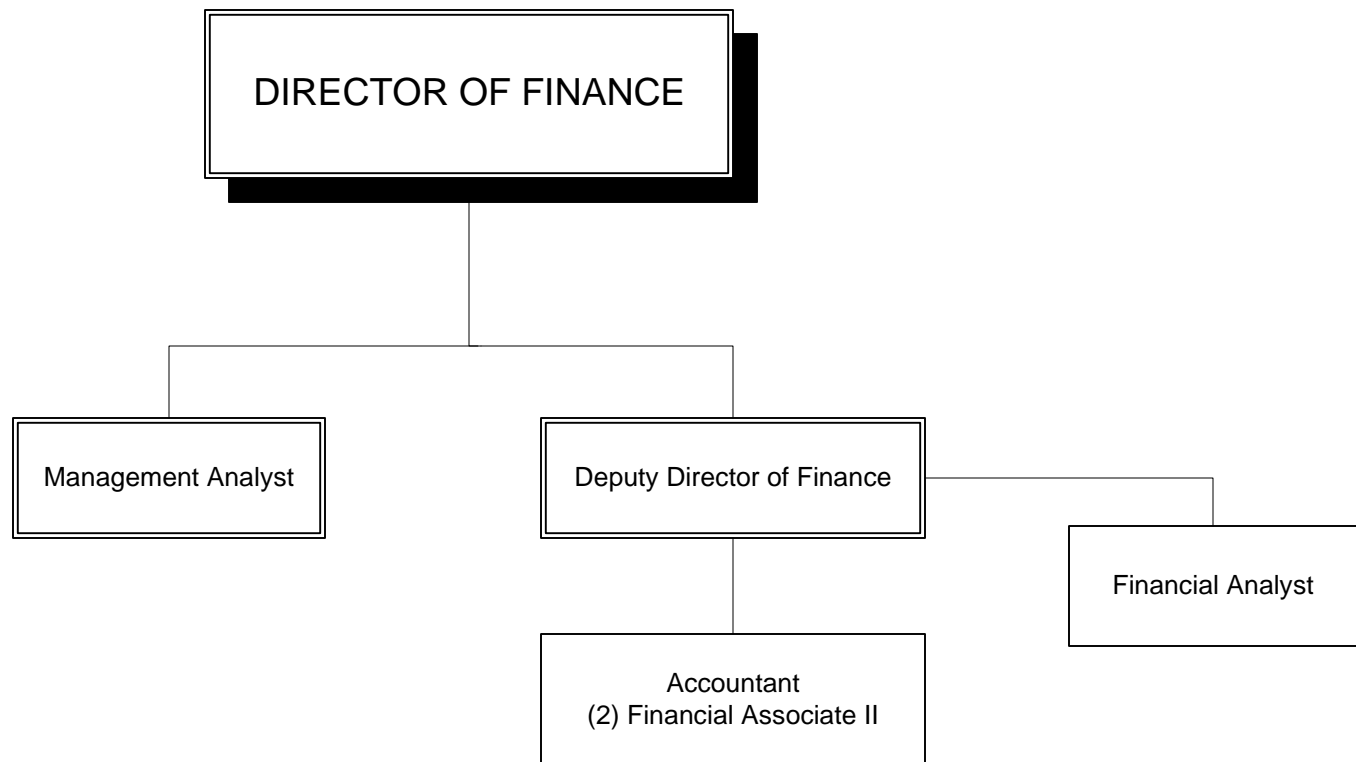
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 660 - Dental Insurance Self Funded (SFDI)							
Revenue							
Public Services:							
Insurance Charges	45067	110,484	132,050	132,050	105,972	116,370	-11.87%
Public Services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

Winnebago County

Budget Detail - 2025

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

FINANCE



FINANCE

General Fund – Department: 015 2025 BUDGET NARRATIVE

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

TELEPHONE: (920) 232-3446

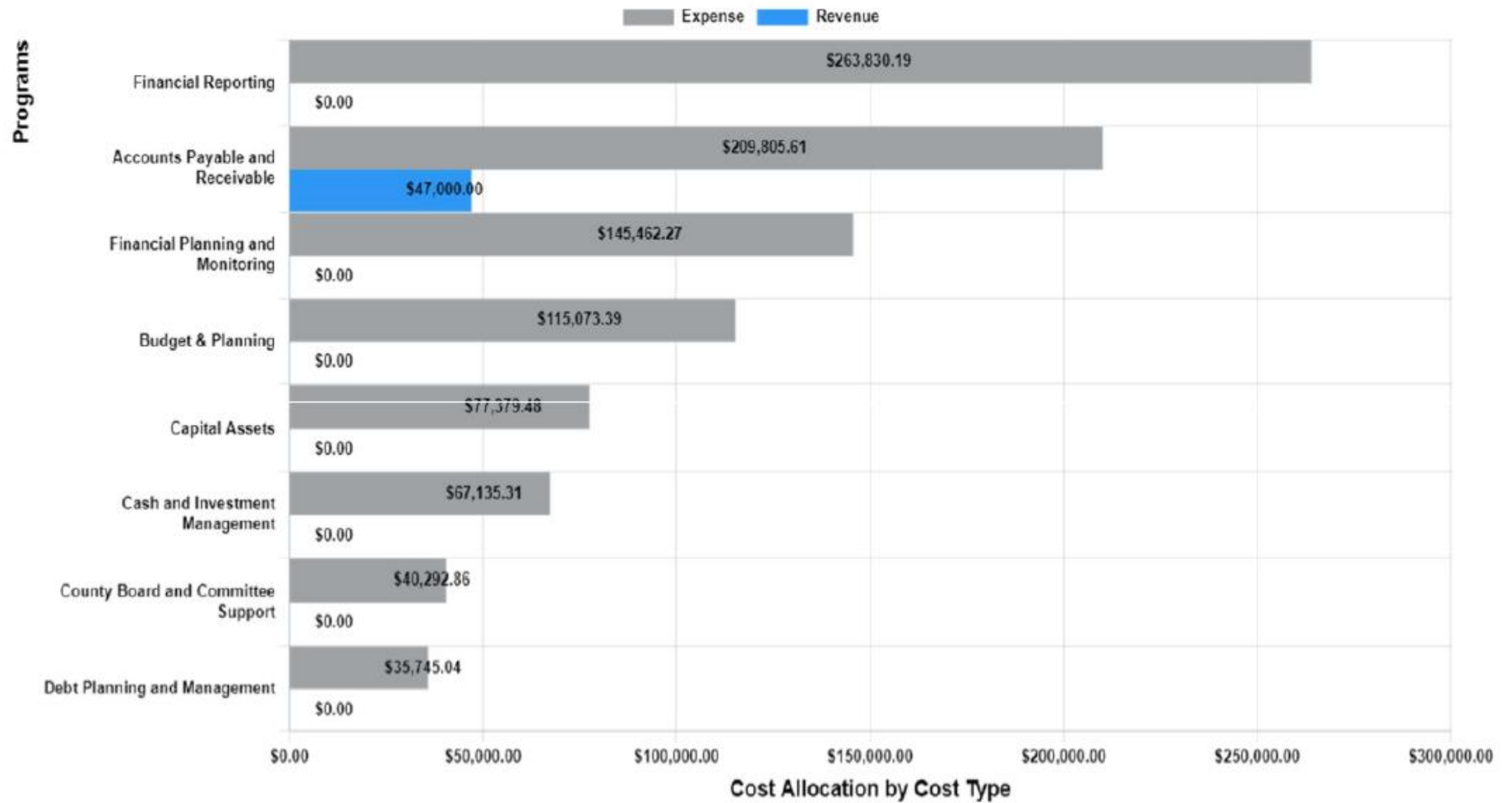
The Finance department would like to build trust and communication with the organizational leaders of Winnebago County. Finance's strategic initiative is to work with all county government to determine the programs the county is doing, what are the priorities, and what changes should be recommended.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

MISCELLANEOUS & UNCLASSIFIED – DEPARTMENT 039:

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

Finance Program Inventory

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



Financial Summary Finance

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

Winnebago County**Budget Detail - 2025**

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

Winnebago County

Budget Detail - 2025

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

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

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

Financial Summary Miscellaneous & Unclassified

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

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

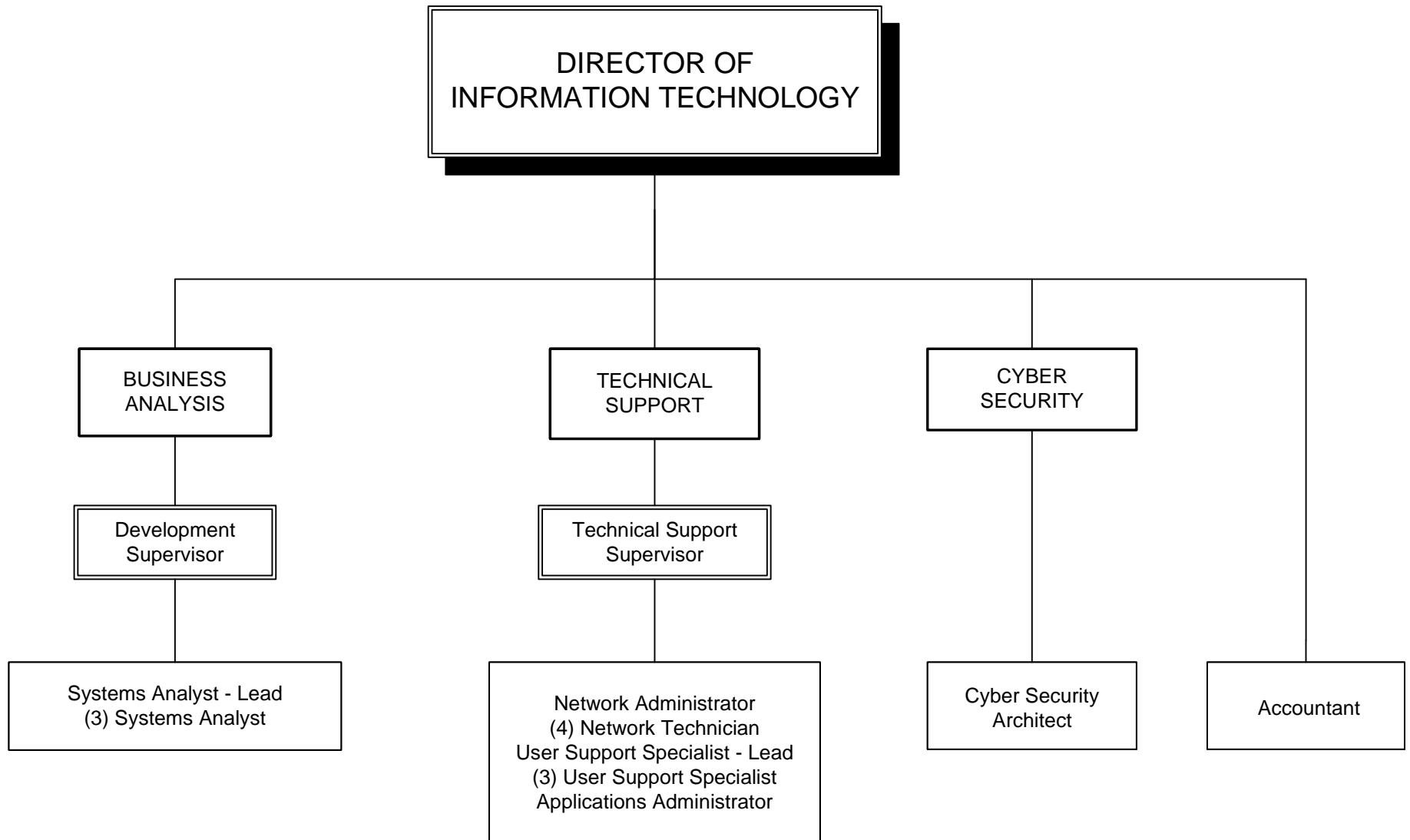
**WINNEBAGO COUNTY
2025 BUDGET
SCHEDULE OF MISCELLANEOUS OPERATING GRANT PAYMENTS**

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

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

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

INFORMATION TECHNOLOGY



INFORMATION TECHNOLOGY

General Fund – Department: 022 2025 BUDGET NARRATIVE

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

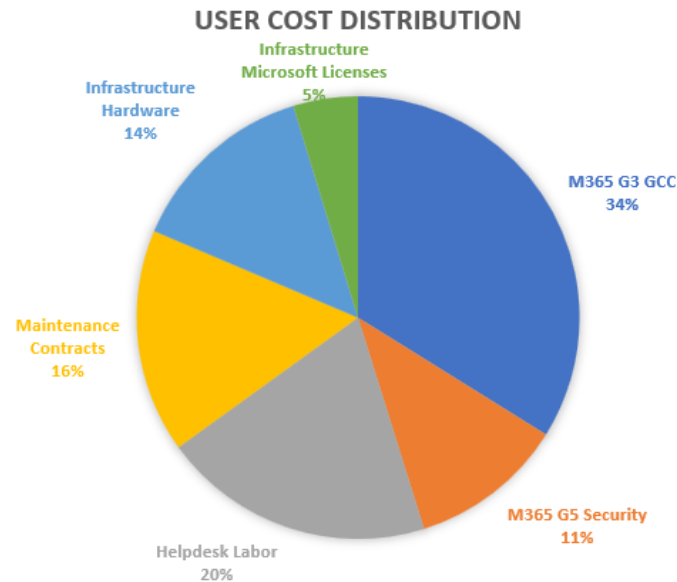
TELEPHONE: (920) 232-3491

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

INFORMATION TECHNOLOGY INTERFUND – INTERNAL SERVICE FUND 610:

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

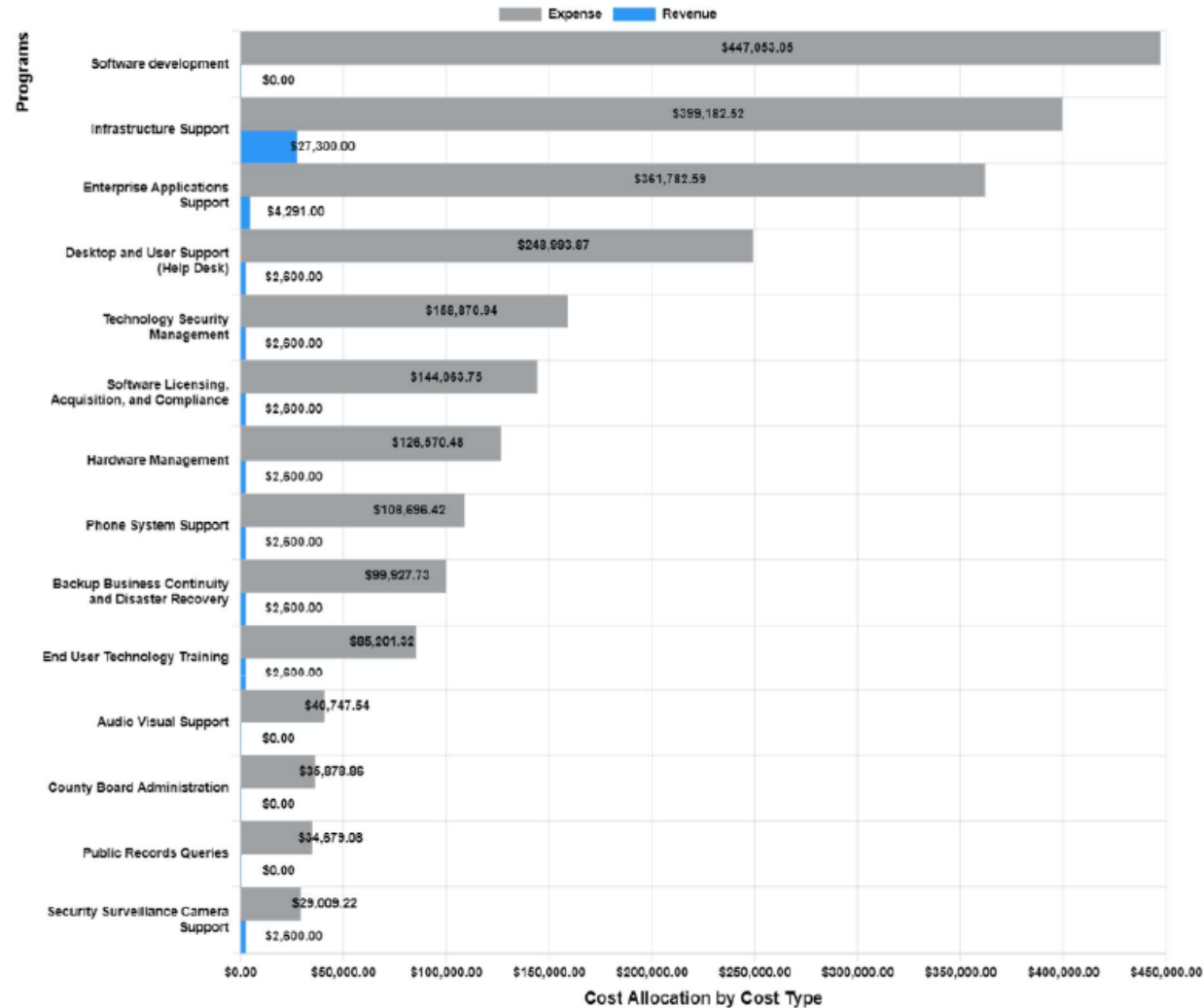
During 2024, the Administration team worked with Information Technology to set up this internal service fund, which would charge out to departments the true costs associated with technology items and services on a per-user basis.



Information Technology Program Inventory

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

Information Technology Expense and Revenue Graph*



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

Financial Summary Information Technology

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

Winnebago County

Budget Detail - 2025

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

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

Winnebago County

Budget Detail - 2025

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

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

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

Financial Summary Information Technology Interfund

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

Winnebago County**Budget Detail - 2025**

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

Winnebago County

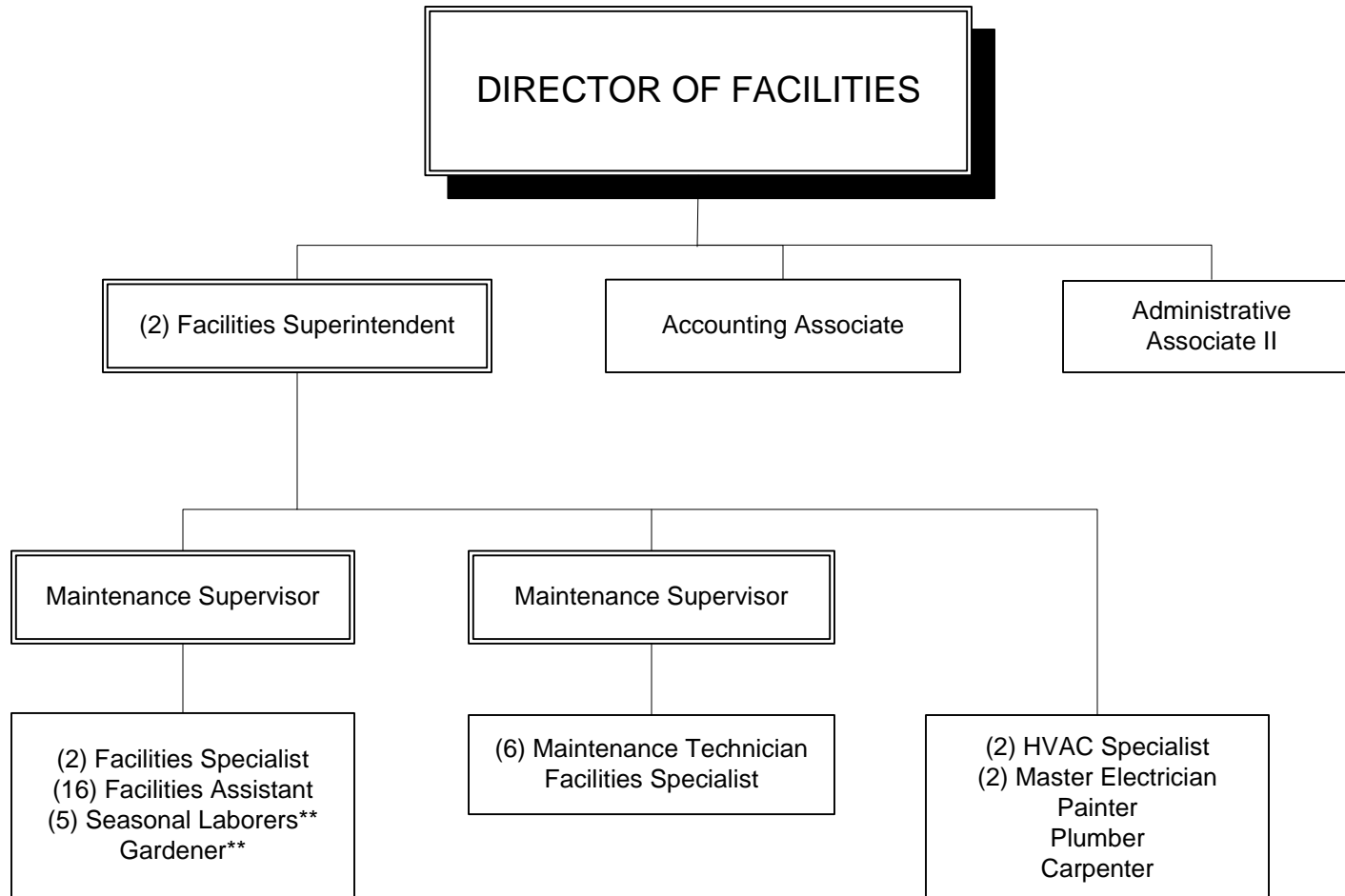
Budget Detail - 2025

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

WINNEBAGO COUNTY CAPITAL OUTLAY - 2025

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

FACILITIES



FACILITIES

General Fund – Division: 025 2025 BUDGET NARRATIVE

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

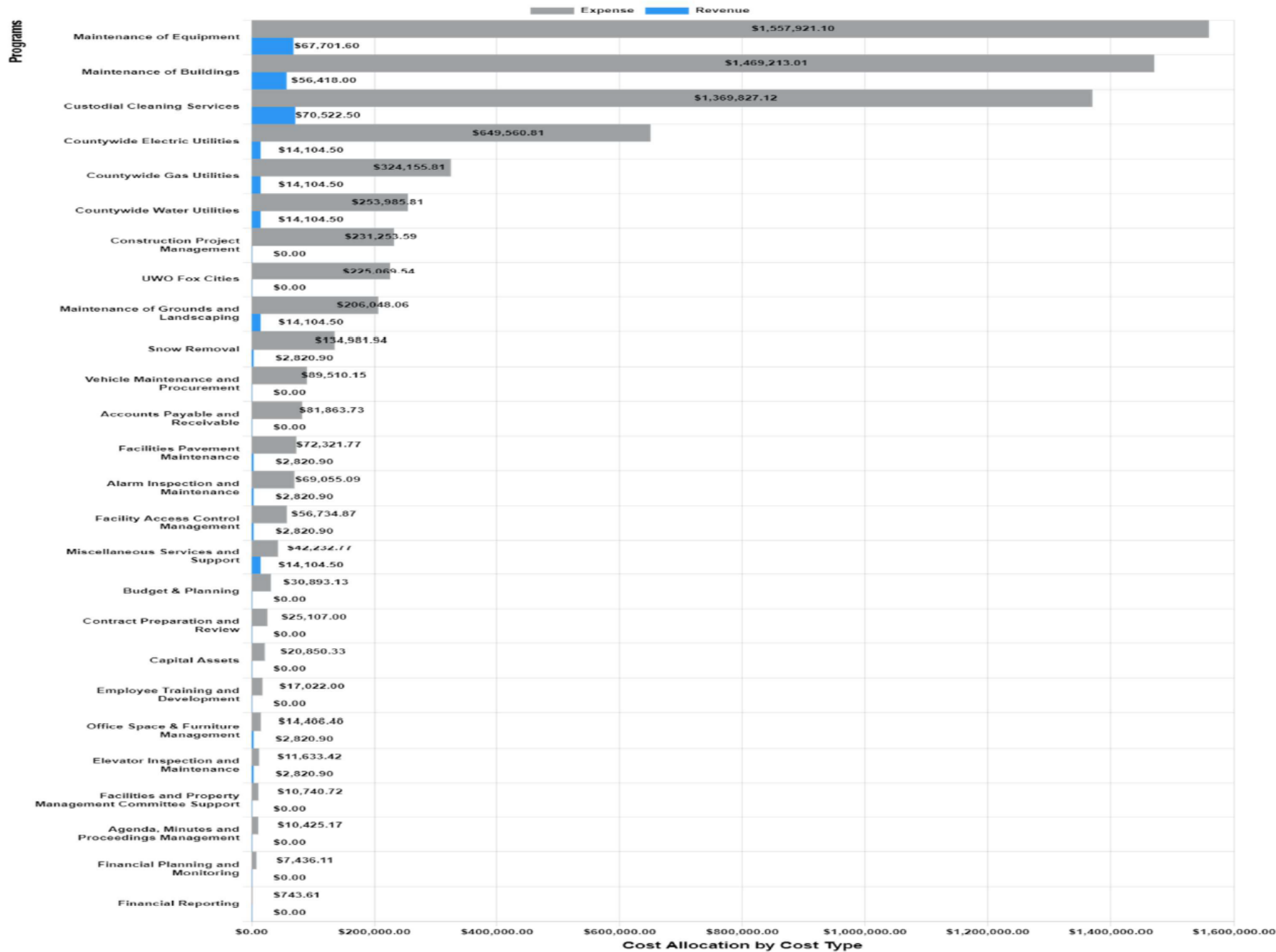
TELEPHONE: (920) 236-4790

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

Facilities Program Inventory

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

Program	Program Description
Maintenance of Equipment	Repair and maintenance of HVAC and specialized equipment or systems; provide for time and labor in support of maintenance agreements
Maintenance of Buildings	Complete all types of maintenance and repairs to building structure at public facilities; remove graffiti; repair, clean, and paint building exteriors
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Elevator Inspection and Maintenance	Elevator inspection, maintenance, and repairs to ensure proper operation and safety
Facilities and Property Management Committee Support	Prepare for and attend committee meetings; draft legislation and supporting materials; provide information and answer questions



Financial Summary Facilities

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

Winnebago County

Budget Detail - 2025

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

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

Winnebago County**Budget Detail - 2025**

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

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

WINNEBAGO COUNTY CAPITAL OUTLAY - 2025

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

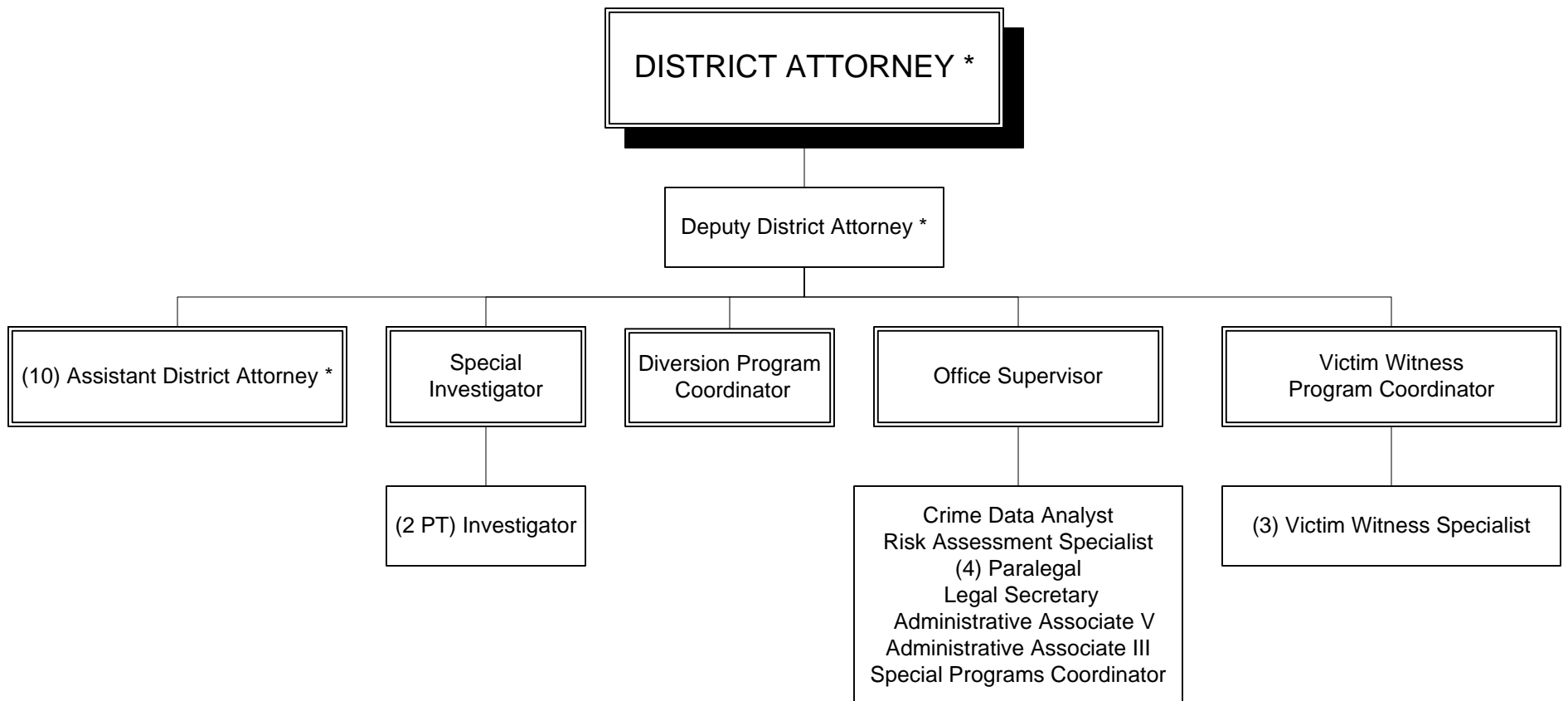
FACILITIES
BUDGET BY DEPARTMENT

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

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
PUBLIC SAFETY				
District Attorney	\$ 683,731	\$ 2,180,906	\$ -	\$ 1,497,175
Clerk of Courts & Courts	2,506,300	4,806,026	-	2,299,726
Sheriff	2,508,491	29,625,073	-	27,116,582
Jail Improvements	158,000	188,430	(30,430)	-
Medical Examiner	235,040	719,663	-	484,623
Emergency Management	197,435	447,967	-	250,532
	<u>\$ 6,288,997</u>	<u>\$ 37,968,065</u>	<u>\$ (30,430)</u>	<u>\$ 31,648,638</u>

DISTRICT ATTORNEY



DISTRICT ATTORNEY

General Fund – Department: 101 2025 BUDGET NARRATIVE

DEPARTMENT HEAD:
LOCATION:

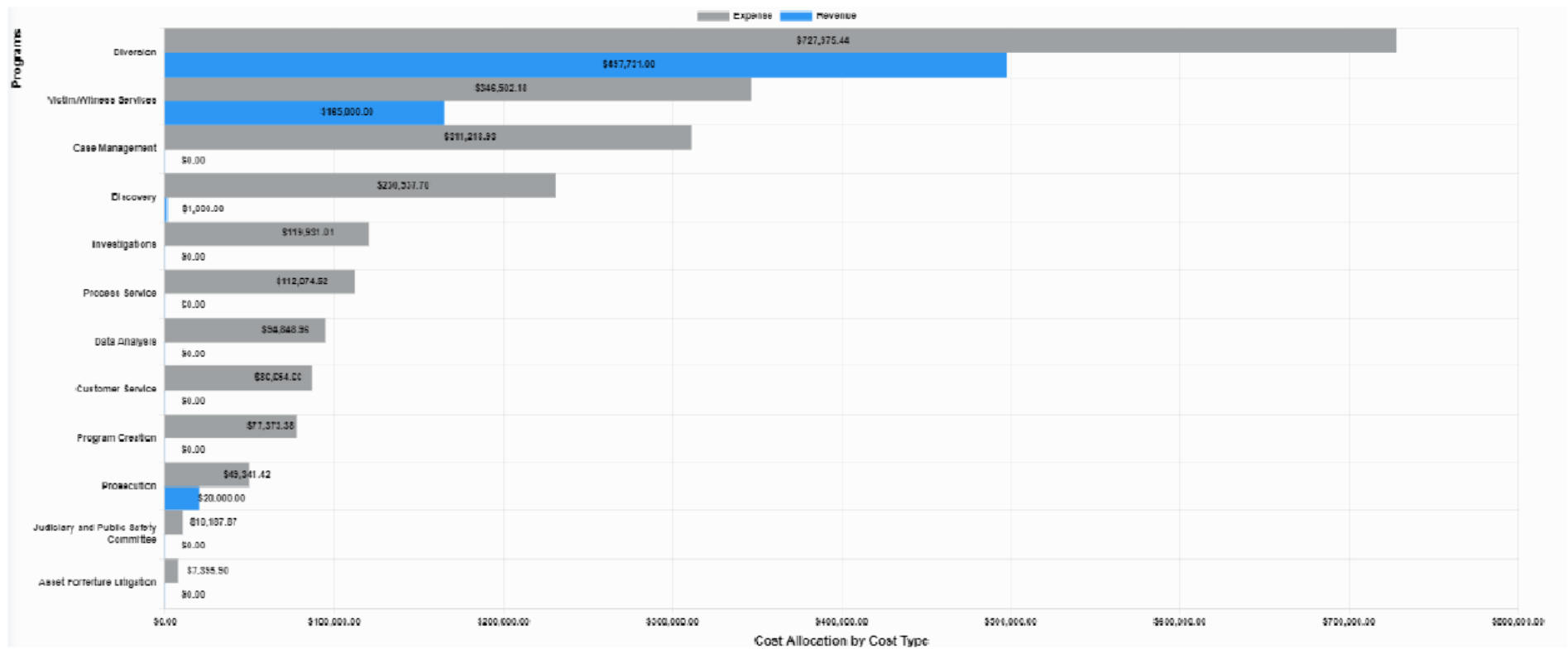
Eric Sparr
Winnebago County District Attorney
Orrin King Building
448 Algoma Boulevard, Second and Third Floors
Oshkosh, WI 54901

TELEPHONE: (920) 236-4977

The Winnebago County District Attorney's Office is dedicated to the pursuit of truth and justice by maintaining the highest ethical standards, safeguarding the rights of all members of our community, protecting the community through vigorous prosecution of criminal offenders, and providing compassionate services to the victims of crime.

District Attorney Program Inventory

Program	Description
Asset Forfeiture Litigation	Preparation of documents and handling court process for asset forfeiture actions, such as vehicle seizures.
Case Management	Monitor pending caseload, maintain court calendar, and process exhibits.
Customer Service	Assist citizens at the counter with questions or via telephone
Data Analysis	Conduct program evaluations as needed to determine whether they are functioning as intended. Compile and track data on an ongoing basis or as requested to be aware of trends and track outcomes. Work collaboratively with other institutions, such as universities.
Discovery	Provide all appropriate case materials to defense. Continue follow-up with law enforcement and defense to ensure all materials have been turned over.
Diversion	Diversion refers defendants in criminal cases to a supervised performance program prior to adjudication, as an alternative to prosecution for qualifying defendants. If a defendant fulfills all the terms and conditions set for in a diversion agreement, all charges against him or her will be dismissed. All authority for diversion lies with the DA. Disposing of cases through diversion must prove to be in the interests of justice and of benefit to the defendant and the community.
Investigations	Conduct primary investigations for certain case types not investigated by other local law enforcement agencies. Complete follow-up investigations and monitoring of jail phone calls on an as needed basis.
Process Service	Serve subpoenas and other documents for cases prosecuted by our office.
Program Creation	Create or modify methods of approaching criminal justice problems. Coordinate with outside agencies when specialized knowledge is needed. Apply for and monitor grants as needed.
Prosecution	Review cases referred for charges, make charging decisions and prepare charging documents, cover court appearances and trials following cases to their conclusion. Note that these duties are primarily completed by the State employees of the office.
Victim/Witness Services	Assist victims/witnesses at counter, over the phone, email or in court contact. Provides education to victims/witnesses about the court processes. Provide notification of upcoming hearings and other assistance as requested by the victim.



Financial Summary District Attorney

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	79,613	798,775	798,775	683,731
Labor	757,298	1,571,591	1,571,591	1,604,910
Travel	2,238	5,580	16,580	13,028
Capital	-	-	-	-
Other Expenditures	278,292	678,358	653,122	562,968
Total Expenditures	1,037,828	2,255,529	2,241,293	2,180,906
Levy			1,442,518	1,497,175

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 101 - District Attorney							
Revenue							
Intergov Rev:							
WI Dept of Administration	42002	212,903	145,000	145,000	145,000	145,000	0.00%
WI Dept of Justice	42018	415,358	511,275	511,275	511,275	396,231	-22.50%
Intergov Rev Subtotal:		628,261	656,275	656,275	656,275	541,231	-17.53%
Licenses:							
Victim Witness Surcharge	44009	19,513	40,000	40,000	40,000	40,000	0.00%
Licenses Subtotal:		19,513	40,000	40,000	40,000	40,000	0.00%
Fines and Permits:							
Drug Seizures	44104	0	0	0	0	0	0.00%
Fines and Permits Subtotal:		0	0	0	0	0	0.00%
Public Services:							
Other Fees	45002	0	2,500	2,500	2,500	2,500	0.00%
Forms Copies Etc	45003	528	1,000	1,000	1,000	1,000	0.00%
Warrant Fees	45005	62,866	95,000	95,000	95,000	95,000	0.00%
Program Fees	45055	2,565	4,000	4,000	4,000	4,000	0.00%
Public Services Subtotal:		65,959	102,500	102,500	102,500	102,500	0.00%
Total Operating Revenue:		713,732	798,775	798,775	798,775	683,731	-14.40%
Revenue Total:		713,732	798,775	798,775	798,775	683,731	-14.40%

Winnebago County**Budget Detail - 2025**

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 101 - District Attorney							
Expense							
Wages:							
Regular Pay	51100	1,062,439	1,126,146	1,126,146	1,116,871	1,129,846	0.33%
Temporary Employees	51101	0	4,000	4,000	0	6,000	50.00%
Overtime	51105	3,206	0	0	4,000	0	0.00%
Payroll Sundry Account	51190	399	0	0	0	0	0.00%
Wages Subtotal:		1,066,044	1,130,146	1,130,146	1,120,871	1,135,846	0.50%
Fringes Benefits:							
FICA Medicare	51200	78,393	86,456	86,456	82,285	86,892	0.50%
Health Insurance	51201	240,992	260,143	260,143	264,811	285,740	9.84%
Dental Insurance	51202	12,534	13,496	13,496	12,350	13,816	2.37%
Workers Compensation	51203	2,310	4,003	4,003	4,834	2,632	-34.25%
WI Retirement	51206	65,496	71,040	71,040	72,103	73,656	3.68%
Fringe Benefits Other	51207	5,188	6,307	6,307	5,820	6,328	0.33%
Fringes Benefits Subtotal:		404,914	441,445	441,445	442,203	469,064	6.26%
Total Labor:		1,470,958	1,571,591	1,571,591	1,563,074	1,604,910	2.12%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 101 - District Attorney							
Travel:							
Registration Tuition	52001	3,092	4,000	4,000	3,000	4,000	0.00%
Automobile Allowance	52002	935	1,130	1,130	650	1,024	-9.38%
Commercial Travel	52004	4,178	4,302	4,302	0	1,518	-64.71%
Meals	52005	1,336	1,663	1,663	250	1,093	-34.28%
Lodging	52006	5,553	4,764	4,764	1,680	4,548	-4.53%
Other Travel Exp	52007	276	521	521	0	645	23.80%
Taxable Benefit	52008	66	200	200	0	200	0.00%
Travel Subtotal:		15,435	16,580	16,580	5,580	13,028	-21.42%
Total Travel:		15,435	16,580	16,580	5,580	13,028	-21.42%
Office:							
Office Supplies	53000	8,752	14,306	14,306	9,440	11,114	-22.31%
Stationery and Forms	53001	472	500	500	0	500	0.00%
Printing Supplies	53002	1,989	2,500	2,500	2,500	2,500	0.00%
Postage and Box Rent	53004	1	400	400	400	400	0.00%
Computer Supplies	53005	44	200	200	200	200	0.00%
Computer Software	53006	300	15,000	15,000	15,000	17,050	13.67%
Telephone	53008	17,703	24,000	24,000	22,000	24,000	0.00%
Print Duplicate	73003	2,422	2,000	2,000	2,000	2,000	0.00%
Postage and Box Rent	73004	9,635	6,500	6,500	6,500	6,500	0.00%
Computer Licensing Charge	73006	0	6,714	6,714	6,714	0	-100.00%
Office Subtotal:		41,318	72,120	72,120	64,754	64,264	-10.89%

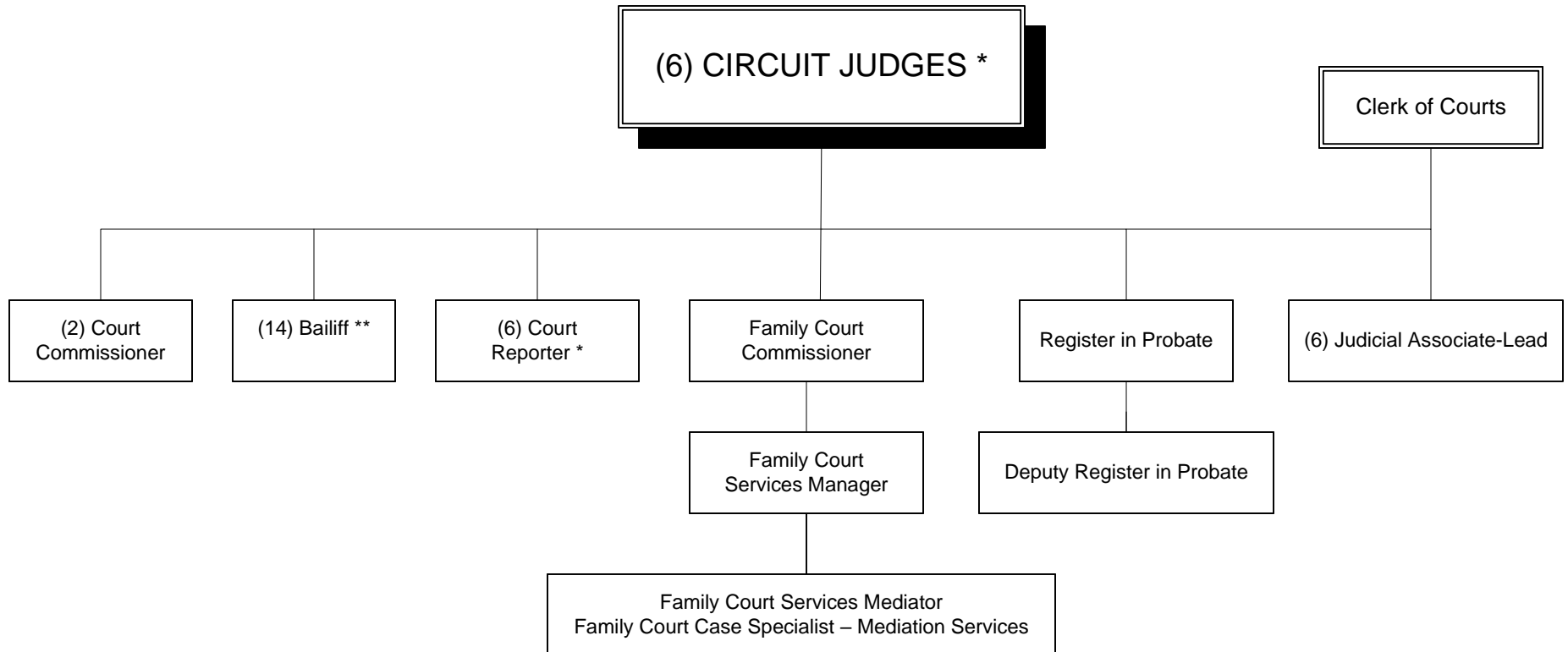
Winnebago County

Budget Detail - 2025

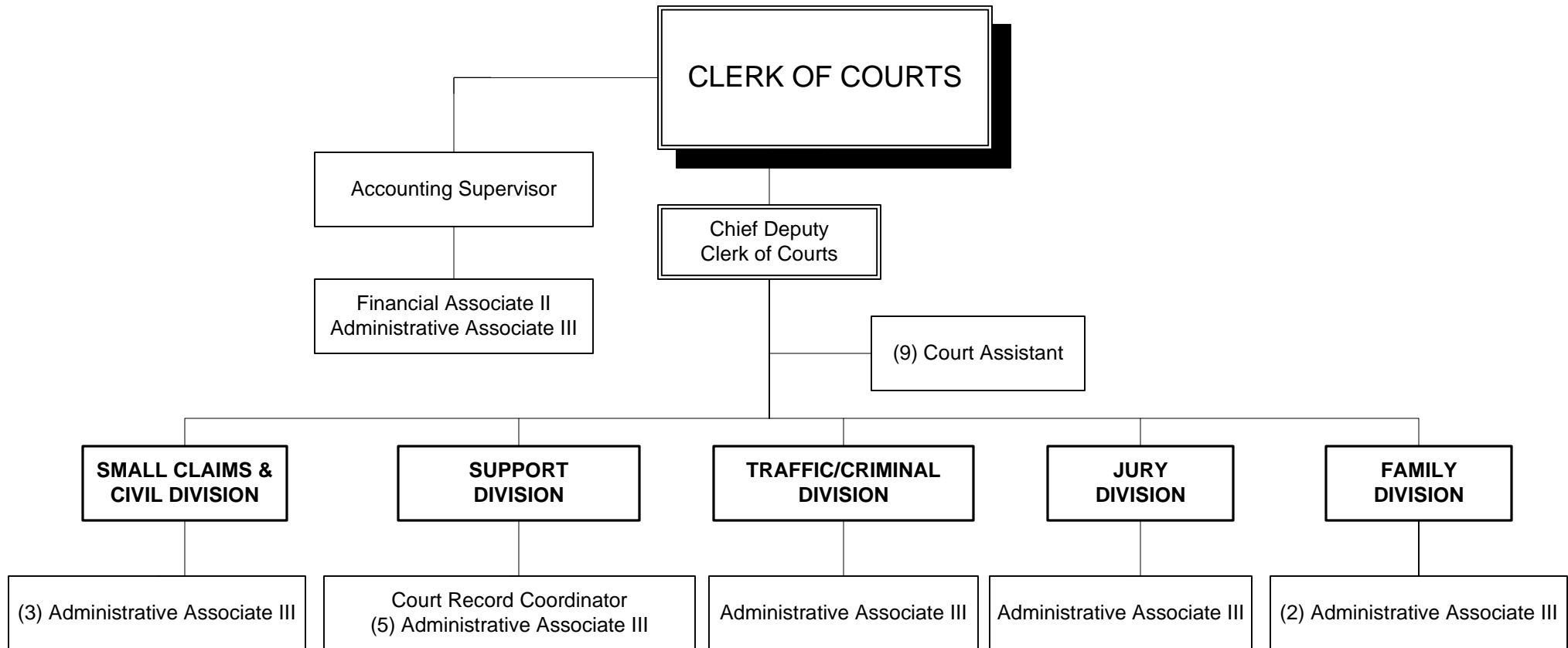
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 101 - District Attorney							
Operating:							
Membership Dues	53502	8,654	9,000	9,000	6,000	9,000	0.00%
Food	53520	181	250	250	250	250	0.00%
Small Equipment	53522	13,417	6,000	6,000	6,102	10,000	66.67%
Medical Supplies	53524	49	100	100	100	100	0.00%
Investigation Expense	53532	4,985	6,000	6,000	6,000	8,000	33.33%
Witness Expense	53535	1,864	4,000	4,000	6,000	6,000	50.00%
Motor Fuel	53548	0	500	500	0	500	0.00%
Small Equipment Technology	53580	35	0	0	0	0	0.00%
Motor Fuel	73548	4,291	4,000	4,000	4,000	4,000	0.00%
Operating Subtotal:		33,476	29,850	29,850	28,452	37,850	26.80%
Repairs & Maint:							
Maintenance Equipment	54022	0	350	350	350	350	0.00%
Equipment Repairs	54029	0	250	250	250	250	0.00%
Technology Repair and Maintain	74029	462	396	396	396	0	-100.00%
Repairs & Maint Subtotal:		462	996	996	996	600	-39.76%
Contractual Services:							
Medical and Dental	55000	32,610	50,000	50,000	50,000	40,000	-20.00%
Vehicle Repairs	55005	2,930	3,000	3,000	3,000	3,000	0.00%
Transcription Services	55009	976	3,000	3,000	3,000	3,000	0.00%
Professional Service	55014	101,967	109,000	146,500	143,000	95,000	-12.84%
Other Contract Serv	55030	204,678	304,350	304,350	304,350	106,385	-65.05%
Medical Detoxification	55066	0	72,000	72,000	72,000	176,018	144.47%
Technology Interfund Exp	75100	0	0	0	0	26,836	100.00%
Contractual Services Subtotal:		343,160	541,350	578,850	575,350	450,239	-16.83%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 101 - District Attorney							
Insurance Expenses:							
Prop Liab Insurance	76000	9,156	8,806	8,806	8,806	10,015	13.73%
Insurance Expenses Subtotal:		9,156	8,806	8,806	8,806	10,015	13.73%
Total Other Operating:		427,571	653,122	690,622	678,358	562,968	-13.80%
Expense Total:		1,913,964	2,241,293	2,278,793	2,247,012	2,180,906	-2.69%
District Attorney Net/(Levy):		(1,200,232)	(1,442,518)	(1,480,018)	(1,448,237)	(1,497,175)	3.79%

CIRCUIT COURTS



CLERK OF COURTS



CLERK OF COURTS & COURTS

General Fund – Division: 130
2025 BUDGET NARRATIVE

DEPARTMENT HEAD: Desiree Bongers
LOCATION: Winnebago County Clerk of Courts
Courthouse
415 Jackson Street, First Floor
Oshkosh, WI 54901

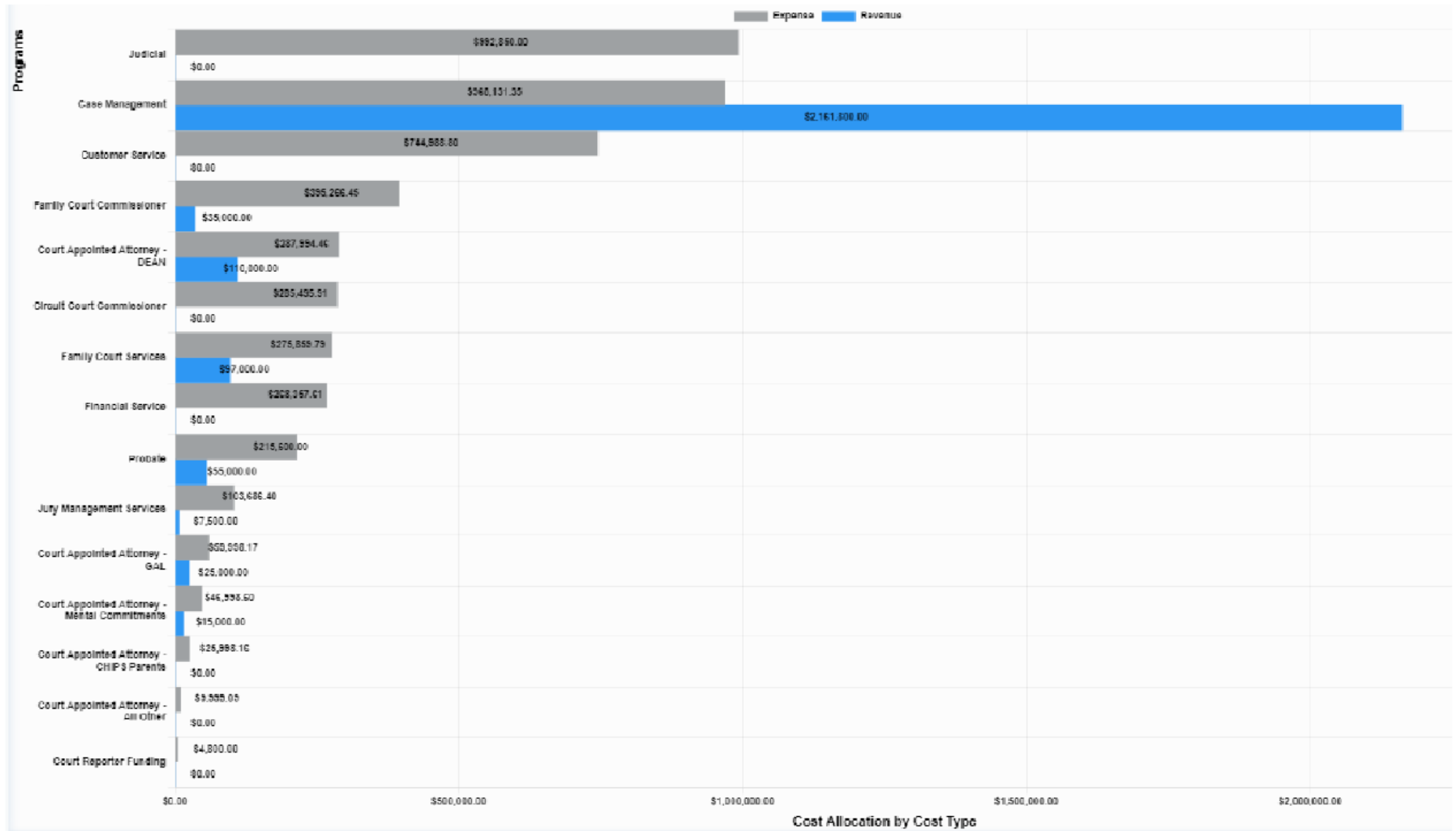
TELEPHONE: (920) 236-4849

The Clerk of Courts' Office provides efficient dispensation of justice in all legal matters brought before the Courts. The Court System employees strive for excellent customer service. The employees' dedication and professionalism ensure effective implementation of the policies and procedures established by the judiciary and legislature. The Court System is dedicated to ensuring equal access to court services and enhancing public confidence in the justice system.

Clerk of Courts Program Inventory

Program	Description
Customer Service	Customer inquiries, interpreter/ADA accommodations, record requests.
Family Court Services	Custody evaluation services, Intake services, mediation services, Parent Education program, notary services, contract development.
Financial Service	Payment processing, manage court finances, State Annual Report, annual department budget.
Jury Management Services	Compile prospective juror lists, prepare jury summonses, prepare jury questionnaires, assemble jury panel, assist jurors with questions, jury orientation, review payments for juror's time and mileage for reimbursement.
Case Management	Appeals, in-custody video hearings, case processing, administer county court systems.
Circuit Court Commissioner	In-custody video hearings, court case management, court case processing. Case Types Include: Criminal, Traffic, Ordinance, Juvenile, Probate, Small Claims. Court Commissioner also holds hearings for Family and Paternity cases.
Court Appointed Attorney - All Other	All courts may appoint attorneys for individuals who cannot afford to hire their own attorney for Terminate Parental Rights cases and all other case types.
Court Appointed Attorney - CHIPS Parents	All courts may appoint attorneys for parents of Child in Need of Protection or Services cases who cannot afford to hire their own attorney, but do not qualify for Public Defender assistance.
Court Appointed Attorney - DEAN	All courts may appoint attorneys for individuals who cannot afford to hire their own attorney, but do not qualify for Public Defender assistance.
Court Appointed Attorney - GAL	All courts may appoint attorneys for individuals in need of a Guardian ad Litem.
Court Appointed Attorney - Mental Commitments	All courts may appoint attorneys for individuals who cannot afford to hire their own attorney.
Court Reporter Funding	Each Circuit Court Reporter is allotted \$800.00 per year to use for maintenance on their stenograph machines, a loner stenograph machine if their machine is getting repaired, new software or software updates, conferences, etc.
Family Court Commissioner	Family and Paternity case hearings, video conference hearings, court case management, court case processing.
Judicial	Court case management, case processing, in-custody video hearings, judicial services.
Probate	Manage all Probate case types. Adult: Guardianship, Mental Commitments, Terminate Parental Rights, Adoption; along with Juvenile: Guardianship, Delinquency, Mental Commitments, CHIPS, and Tribal Court Orders.

Clerk of Courts Program Expense and Revenue



Financial Summary Clerk of Courts & Courts

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	720,018	2,255,840	2,518,620	2,506,300
Labor	1,629,734	3,448,493	3,548,432	3,682,665
Travel	3,710	10,372	12,480	11,558
Capital	49,023	35,355	36,820	68,000
Other Expenditures	460,218	963,022	1,033,768	1,043,803
Total Expenditures	2,142,685	4,457,242	4,631,500	4,806,026
Levy			2,112,880	2,299,726

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 130 - Clerk of Courts & Courts							
Revenue							
Intergov Rev:							
WI Children and Families	42005	166,299	160,000	160,000	158,000	160,000	0.00%
WI Dept of Justice	42018	722,083	715,000	715,000	715,000	715,000	0.00%
Intergov Rev Subtotal:		888,382	875,000	875,000	873,000	875,000	0.00%
Licenses:							
Marriage Licenses	44000	24,210	32,500	32,500	22,000	27,000	-16.92%
Occupational Drivers Licenses	44005	20	100	100	40	100	0.00%
Licenses Subtotal:		24,230	32,600	32,600	22,040	27,100	-16.87%
Fines and Permits:							
County Fines	44100	122,122	145,000	145,000	120,000	140,000	-3.45%
State Fines	44101	190,748	225,000	225,000	220,000	220,000	-2.22%
Municipal Forfeiture	44109	32,485	30,000	30,000	27,000	30,000	0.00%
Bail Bond Forfeiture	44110	94,950	60,000	60,000	57,000	65,000	8.33%
Fines and Permits Subtotal:		440,305	460,000	460,000	424,000	455,000	-1.09%
Public Services:							
Probate Fees	45001	62,305	55,000	55,000	50,000	55,000	0.00%
Other Fees	45002	224,165	217,000	217,000	208,000	222,000	2.30%
Forms Copies Etc	45003	30,157	25,000	25,000	20,000	25,000	0.00%
Support Filing Applic	45006	2,460	2,300	2,300	2,500	2,500	8.70%
Mediation	45007	19,250	16,500	16,500	16,000	16,000	-3.03%
Search Notice Fees	45008	7,426	6,000	6,000	5,800	6,000	0.00%
Legal Fees Reimbursed	45026	166,843	140,000	140,000	141,000	150,000	7.14%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 130 - Clerk of Courts & Courts							
Other Public Charges	45057	18,337	18,000	18,000	17,000	20,000	11.11%
Custody Study	45070	10,873	15,000	15,000	11,000	14,000	-6.67%
Jury Demand Fees	45071	7,704	7,500	7,500	7,000	7,500	0.00%
Payment Plan Fees	45072	3,840	4,000	4,000	3,000	4,000	0.00%
Restitution 5 Percent	45073	4,559	8,000	8,000	5,000	6,000	-25.00%
Medical Cost Reimbursed	45076	0	0	0	500	0	0.00%
Witness Fees Reimbursed	45077	3,006	2,200	2,200	2,000	2,200	0.00%
Juvenile Legal Fees Reimbursed	45078	4,498	6,000	6,000	4,000	5,000	-16.67%
Public Services Subtotal:		565,422	522,500	522,500	492,800	535,200	2.43%
Intergov Services:							
Family Court Services	43000	24,542	23,520	23,520	24,000	23,000	-2.21%
Cost Share Municipalities	43016	11,503	30,000	30,000	17,774	25,000	-16.67%
Intergov Services Subtotal:		36,045	53,520	53,520	41,774	48,000	-10.31%
Interfund Revenue:							
Other Fees	65002	8	0	0	0	0	0.00%
Interfund Revenue Subtotal:		8	0	0	0	0	0.00%
Total Operating Revenue:		1,954,393	1,943,620	1,943,620	1,853,614	1,940,300	-0.17%
Interest:							
Interest Income on Fines	48003	397,465	575,000	575,000	400,000	566,000	-1.57%
Interest Subtotal:		397,465	575,000	575,000	400,000	566,000	-1.57%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 130 - Clerk of Courts & Courts							
Misc Revenues:							
Other Miscellaneous Revenues	48109	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		0	0	0	0	0	0.00%
Total Non-Operating Revenue:		397,465	575,000	575,000	400,000	566,000	-1.57%
Revenue Total:		2,351,858	2,518,620	2,518,620	2,253,614	2,506,300	-0.49%
Expense							
Wages:							
Regular Pay	51100	2,217,142	2,403,691	2,403,691	2,328,000	2,477,238	3.06%
Bailiff And Matron	51104	123,760	120,000	120,000	125,000	120,000	0.00%
Overtime	51105	1,174	1,900	1,900	1,600	1,650	-13.16%
Comp Time	51108	1,028	1,500	1,500	1,400	0	-100.00%
Payroll Sundry Account	51190	1	0	0	0	0	0.00%
Wages Subtotal:		2,343,105	2,527,091	2,527,091	2,456,000	2,598,888	2.84%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 130 - Clerk of Courts & Courts							
Fringes Benefits:							
FICA Medicare	51200	171,169	183,880	183,880	183,600	189,639	3.13%
Health Insurance	51201	537,623	618,386	618,386	592,000	666,450	7.77%
Dental Insurance	51202	29,160	33,520	33,520	33,675	35,626	6.28%
Workers Compensation	51203	3,083	7,304	7,304	7,369	5,458	-25.27%
Unemployment Comp	51204	0	0	0	0	0	0.00%
WI Retirement	51206	148,768	164,396	164,396	162,300	172,288	4.80%
Fringe Benefits Other	51207	11,714	13,855	13,855	13,549	14,316	3.33%
Fringes Benefits Subtotal:		901,517	1,021,341	1,021,341	992,493	1,083,777	6.11%
Total Labor:		3,244,622	3,548,432	3,548,432	3,448,493	3,682,665	3.78%
Travel:							
Registration Tuition	52001	2,380	3,705	3,705	2,605	3,580	-3.37%
Automobile Allowance	52002	4,187	4,848	4,848	4,580	4,624	-4.62%
Commercial Travel	52004	0	0	0	0	0	0.00%
Meals	52005	81	702	702	602	662	-5.70%
Lodging	52006	2,150	3,175	3,175	2,550	2,692	-15.21%
Other Travel Exp	52007	0	50	50	0	0	-100.00%
Taxable Benefit	52008	0	0	0	35	0	0.00%
Travel Subtotal:		8,799	12,480	12,480	10,372	11,558	-7.39%
Total Travel:		8,799	12,480	12,480	10,372	11,558	-7.39%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 130 - Clerk of Courts & Courts							
Capital Outlay:							
Equipment Technology	58003	114,289	36,820	102,700	35,355	68,000	84.68%
Equipment	58004	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		114,289	36,820	102,700	35,355	68,000	84.68%
Total Capital:		114,289	36,820	102,700	35,355	68,000	84.68%
Office:							
Office Supplies	53000	9,524	11,100	11,100	9,500	10,710	-3.51%
Stationery and Forms	53001	6,694	6,000	6,000	5,850	6,120	2.00%
Printing Supplies	53002	13,732	12,800	12,800	11,600	12,500	-2.34%
Postage and Box Rent	53004	38	100	100	100	100	0.00%
Computer Software	53006	222	300	300	300	0	-100.00%
Telephone	53008	12,749	18,200	18,200	17,550	17,248	-5.23%
Telephone Supplies	53009	0	250	250	200	250	0.00%
Print Duplicate	73003	15,283	11,100	11,100	10,100	12,700	14.41%
Postage and Box Rent	73004	66,547	60,650	60,650	66,300	63,852	5.28%
Computer Licensing Charge	73006	1,070	3,730	3,730	1,492	0	-100.00%
Office Subtotal:		125,859	124,230	124,230	122,992	123,480	-0.60%
Operating:							
Subscriptions	53501	628	718	718	518	543	-24.37%
Membership Dues	53502	2,281	2,603	2,603	2,125	2,115	-18.75%
Publish Legal Notices	53503	0	0	0	0	100	100.00%
Food	53520	0	0	0	0	0	0.00%
Small Equipment	53522	24,824	5,891	7,836	6,648	5,975	1.43%
Witness Expense	53535	1,569	3,100	3,100	4,403	3,100	0.00%
Jury Expense	53536	52,969	65,000	65,000	64,000	66,000	1.54%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 130 - Clerk of Courts & Courts							
Interpreter Fees	53537	44,373	48,650	48,650	44,645	52,800	8.53%
Small Equipment Technology	53580	17,697	0	0	0	0	0.00%
Operating Subtotal:		144,341	125,962	127,907	122,339	130,633	3.71%
Repairs & Maint:							
Maintenance Equipment	54022	0	0	0	0	300	100.00%
Equipment Repairs	54029	4,552	4,800	4,800	4,800	4,800	0.00%
Technology Repair and Maintain	74029	660	693	693	627	0	-100.00%
Repairs & Maint Subtotal:		5,212	5,493	5,493	5,427	5,100	-7.15%
Contractual Services:							
Medical and Dental	55000	207,246	210,000	210,000	168,000	201,000	-4.29%
Legal Services	55001	470,455	428,300	428,300	402,265	421,300	-1.63%
Transcription Services	55009	6,231	6,000	6,000	7,100	7,000	16.67%
Professional Service	55014	29,552	20,450	20,450	19,250	17,300	-15.40%
Other Contract Serv	55030	5,000	26,000	29,000	28,316	31,000	19.23%
Mediation Services	55038	75,000	75,000	75,000	75,000	75,000	0.00%
Technology Interfund Exp	75100	0	0	0	0	18,908	100.00%
Contractual Services Subtotal:		793,484	765,750	768,750	699,931	771,508	0.75%
Insurance Expenses:							
Prop Liab Insurance	76000	15,181	12,333	12,333	12,333	13,082	6.07%
Insurance Expenses Subtotal:		15,181	12,333	12,333	12,333	13,082	6.07%
Total Other Operating:		1,084,077	1,033,768	1,038,713	963,022	1,043,803	0.97%
Expense Total:		4,451,787	4,631,500	4,702,325	4,457,242	4,806,026	3.77%
Courts Net/(Levy):		(2,099,930)	(2,112,880)	(2,183,705)	(2,203,628)	(2,299,726)	8.84%

WINNEBAGO COUNTY CAPITAL OUTLAY - 2025

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Clerk of Courts & Courts -				
Branch 1 -	Speaker Update	1	20,000	20,000
Branch 2 -	Audio/Video Equipment	1	10,000	10,000
Branch 3 -	Speaker Upgrade	1	20,000	20,000
Branch 4 -	Speaker Update	1	18,000	18,000
		4		68,000

**CLERK OF COURTS & COURTS
BUDGET BY DEPARTMENT**

NAME	DEPT	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2025	2024	2023	2025 OVER	2024 OVER
								EXECUTIVE	ADOPTED	ADOPTED	2024	2023
Clerk of Courts	130	2,205,972	2,650	-	283,778	2,492,400	2,374,300	118,100	(1,820)	(98,719)	(6589.01)	(98.16)
Circuit Court I	131	70,535	-	20,000	110,124	200,659	-	200,659	200,883	195,436	(0.11)	2.79
Circuit Court II	132	88,853	-	10,000	109,773	208,626	-	208,626	195,040	194,951	6.97	0.05
Circuit Court III	133	75,016	-	20,000	109,667	204,683	-	204,683	181,892	178,378	12.53	1.97
Circuit Court IV	134	84,963	-	18,000	109,622	212,585	-	212,585	191,255	179,313	11.15	6.66
Circuit Court V	135	84,963	-	-	109,828	194,791	-	194,791	215,084	189,661	(9.43)	13.40
Circuit Court VI	136	95,624	-	-	110,206	205,830	-	205,830	202,439	279,442	1.68	(27.56)
Family Court Commissioner	142	310,059	2,692	-	56,687	369,438	35,000	334,438	348,298	344,121	(3.98)	1.21
Court Commissioner	143	122,045	1,166	-	9,972	133,183	-	133,183	126,683	179,332	5.13	(29.36)
Probate	146	207,500	-	-	19,476	226,976	-	226,976	216,271	212,178	4.95	1.93
Family Court Counseling	149	337,135	5,050	-	14,670	356,855	97,000	259,855	236,855	296,477	9.71	(20.11)
Grand Totals		<u>3,682,665</u>	<u>11,558</u>	<u>68,000</u>	<u>1,043,803</u>	<u>4,806,026</u>	<u>2,506,300</u>	<u>2,299,726</u>	<u>2,112,880</u>	<u>2,150,570</u>	8.84	(1.75)

SHERIFF

SHERIFF

Chief Deputy Sheriff

Captain
Corrections

Captain
Communications

Captain
Support Services

Captain
Field Services

JAIL

COMM CENTER/E911

RECORDS
UNIT

TRAINING
UNIT

RESERVE
UNIT

PATROL
UNIT

INVESTIGATIONS
UNIT

COURTHOUSE
UNIT

(3)
Lieutenant
(Corrections)

Accountant

Lieutenant
(Communications)

(2)
Public Safety
Application Administrator

Records
Administrative
Supervisor

Lieutenant
(Training)

(30)
Reserves

Lieutenant
(Professional
Standards)

Lieutenant
(Investigative)

Lieutenant
(Special
Victims
Unit)

Lieutenant
(Courthouse)

Work Release
Unit Supervisor

(15) Sergeant-
Corrections

(31)
Dispatcher

Records &
Transcription
Associate

(8)
Lieutenant

(2)
Detective

(3)
Police Officer
Court Services

GPS Coordinator
Warrant & Electronic Monitoring Associate
Traffic & Warrant Associate
Civil Process Associate

(53) Corrections Officer
(11) Booking Security Associate
Inmate Classification Associate
Corrections Financial Associate
Financial Associate I

(36)
Police
Officer

(7)
Detective

Evidence & Records
Administrator

SHERIFF

**General Fund – Division: 110
2025 BUDGET NARRATIVE**

DEPARTMENT HEAD:
LOCATION:

**Sheriff John Matz
Winnebago County Sheriff
Law Enforcement Center Building
4311 Jackson Street
Oshkosh, WI 54901**

TELEPHONE: (920) 236-7300

The Winnebago County Sheriff's Office is committed to providing comprehensive public safety services in partnership with its citizens to promote a safe and secure community.

JAIL IMPROVEMENTS FUND – DEPARTMENT 125:

The Jail Improvements Fund is a separate fund created under Wisconsin Statutes which receives money when fines and fees are assessed for things such as traffic violations. Monies accumulated in the fund can only be used for jail construction, improvements and any other costs that directly are of benefit to prisoners. The funds can also be used to retire debt incurred for that purpose.

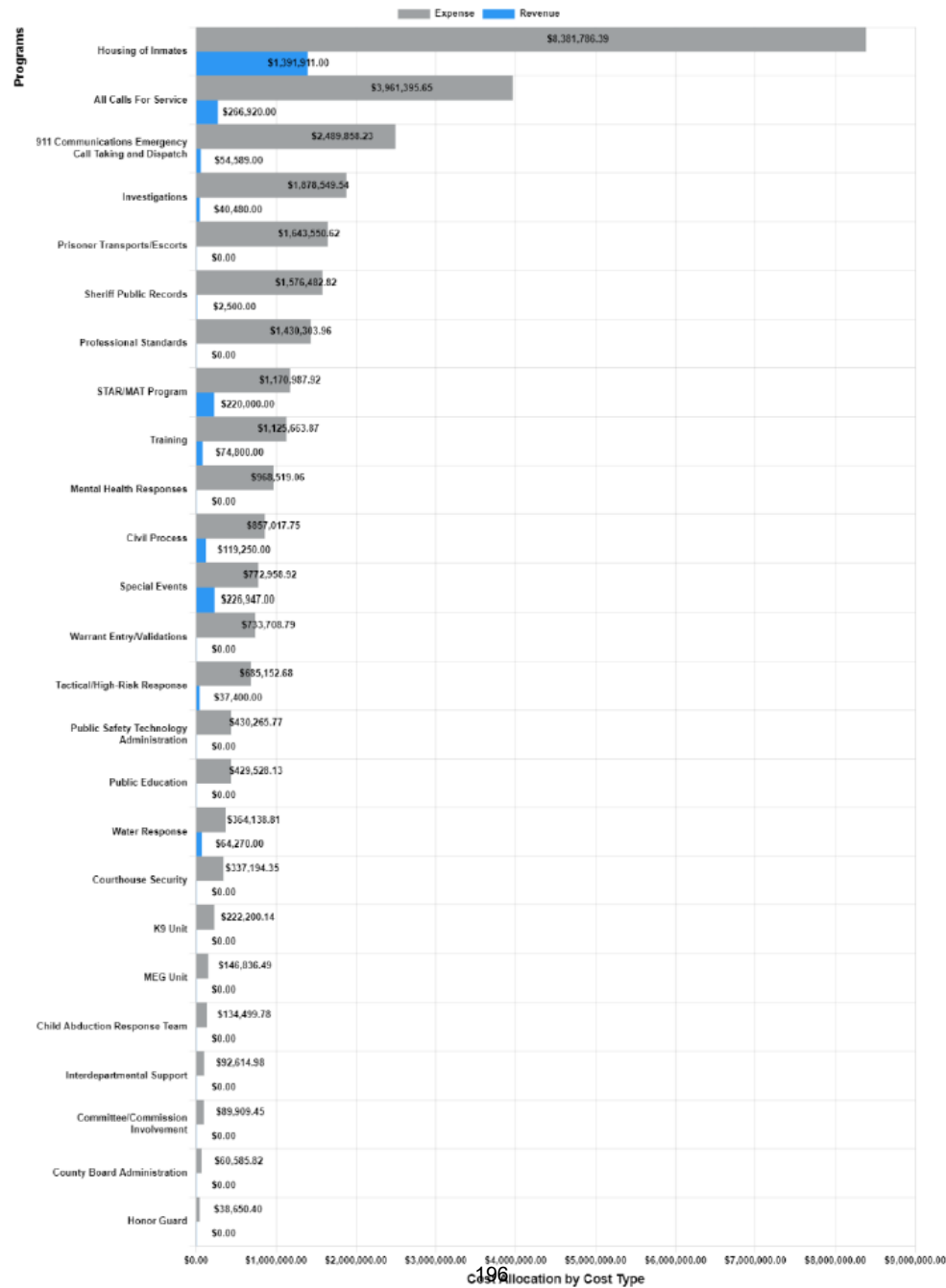
Sheriff Program Inventory

Program	Description
911 Communications Emergency Call Taking and Dispatch	24/7/365 Dispatch all public safety emergency and non emergency calls for service; answer all telephone calls and serves as the Desk for all police agencies after hours when their municipal phone lines are transferred to the Comm Center. Stat 59.54(9) and 256.35
All Calls For Service	Provides law enforcement services to Winnebago County. Answer calls for events that involve an immediate threat to a person or property; criminal investigations and apprehension; Assess potential injuries, document the scene of crashes, including crash-related details, traffic, Enforce municipal ordinances and State Statutes for on and off highway violations; motor carrier enforcement; preserve the peace 59.28(1).
Child Abduction Response Team	The Sheriff's Office is the lead agency for the Winnebago countywide CART Team. This multi-agency, multi- jurisdictional composite of community professionals within Winnebago county are trained and equipped to respond in the search and recovery of an abducted or endangered child. the goal is to ensure a rapid and comprehensive community response to a child abduction. The CART strategy incorporates three elements: trained individuals with established roles and assignments, a ready-made list of equipment that is available to aid in the search, and a network of nontraditional community resources the team can tap into to assist in the investigation.
Civil Process	Accept, coordinate, and serve civil papers for county courts, public, civil processes, evictions and sheriff sales Stat 59.27
Committee/Commission Involvement	Staff serve on a variety of committees, commissions, boards, etc., such as: EPCOT, DEOP, E911 Subcommittee, WCFCFA, Winnebago County Case Review Team, Child Death Review, Opioid Fatality Review (OFR), Drug Endangered Children Committee, Sexual Abuse Response Team (SART), Anti-Violence Coordinated Community Response Team, Adult Suicide Death Review, LEPC, Traffic Safety Commission, Safe Streets, Christine Anne Board, Leadership Oshkosh, DARE Board, Mental Health Steering Committee, NEW Mental Health Connection Board. Also supports County Board and Committee of Jurisdiction requests.
Courthouse Security	Attend upon the circuit courts; essential in today's courtrooms due to the increasing threats and violence toward judges, elected officials, and the public utilizing the courts. Stat 59.27(3).
Honor Guard	Honor guard is comprised of deputies who are dedicated to representing the agency at police memorial services, funeral services, annual parades, and processions, and posting colors
Housing of Inmates	Manage the Winnebago county jail in accordance with Wisconsin State Statutes and administrative codes. Processes and houses all new intake arrests from all police agencies. Ensure citizens that the jail will be secure, well managed, care and custody is paramount, and provide as many rehabilitation programs as possible for inmates. Classification via objective criteria to determine prisoner housing assignments; electronic monitoring and work release as ordered by the courts. Stat 59.27(1); 59.27(2); 302.36 Admin Code DOC 350.
Interdepartmental Support	Serves as the law enforcement arm in the discussion solutions to 980 offender placement. Works to address the homeless population. Coordinates opioid settlement funding endeavors. Provides election security for the county and town clerks. Accommodates highway department traffic safety requests. Provides County Boardroom security. Oversees entire county radio network for all user departments.

Investigations	Provides highly specialized investigative support, training, and resources to victims; aids in prevention, investigation, and prosecution of crimes - elderly, children, drugs, ICAC Task Force, PREA, Fraud School. Evidence processing, handling, and control. Significant case investigation, follow-up, and prosecution.
K9 Unit	Specialty trained deputies paired with trained police dogs for various purposes; dogs are used to provide patrol duties - officer protection, suspect apprehension, area or building clearance, and security in sensitive or controlled areas, find narcotics, or explosives. Also own a facility dog to address mental health concerns with inmates and victims.
MEG Unit	MEG Unit staff only makes up this entire category.
Mental Health Responses	In conjunction with Human Services, perform emergent crisis intervention and ensures those suffering from acute mental health crisis receive proper care; ensures that responders have access to CIT trained deputies; works with local clergy in the Chaplain Program to provide resources to victims. Triage calls for service and assesses appropriate response levels. Stat 51.15
Prisoner Transports/Escorts	Transportation of prisoners to and from court and secure facilities/process and transport offenders taken into custody by the court Stat 59.29
Public Education	Provide citizens of Winnebago County the opportunity to interact with members of the agency to learn how and why the Sheriff's Office operates, at the request of the public. Provide classroom and interactive hands on instruction to give participants a better understanding of the core functions of staff, and engage in discussion surrounding current events and topics related to law enforcement; includes the Citizen's Academy, DARE, Fraud School, presentation requests
Sheriff Public Records	Crime data records management system available to internal and external customers - as the custodian of record, creates records and fulfills public records requests for police and other reports Stat 19.34(1)
Special Events	Plan, coordinate, and supervise all special events involving the Sheriff's Office. Work with event organizers to determine staffing needs and create an operational plan for each event, often done with supplemental staff for a direct fee. Ensure adequate staffing levels and assignments to effectively manage the events. Conduct after action reviews to evaluate outcomes and prepare for future events. Stat 59.28(1).
STAR/MAT Program	Medically assisted treatment (MAT) for opioid and alcohol abuse; a monthly injectable offered to inmates that qualify before release. Doses are administered by our health services unit. (grant funded); coordinates extensive recovery coach (STAR) program; provides naloxone to inmates upon release.
Tactical/High-Risk Response	Special Weapons and Tactics (SWAT), Hostage Negotiation Team, Mobile Field Force (MFF), Drone Team. Winnebago County is designated by the State of Wisconsin as a Type 2 SWAT team and serves as one of nine regional teams for the State under the aligned law enforcement response team (ALERT) system. Facilitation of peaceful resolutions to crisis situations. Responds to hostage rescues, armed barricaded subjects, woodland terrain and tactical tracking, high risk security needs and events, counter-sniper/VIP protection details, large civil disturbances and protests for the purposes of law enforcement through crowd control, search and rescue, suspect apprehension, event reconstruction, tactical surveillance, and crime scene analysis. Specialized training in group tactics, specialty weapons, special protective equipment, and formations to control large gatherings of people to protect lives and property. Addresses unlawful assemblies. Multi- jurisdictional involving employees from other police agencies. Preserve the peace -- Stat 59.28(1).

Water Response	Patrol the waterways in the county and enforce state boating laws. respond to emergencies and have a hovercraft available for winter emergencies. Conducts operations in the county for rescue of human beings and recovery of bodies within the county jurisdiction. The specialty trained dive rescue/recovery team responds to incidents within Winnebago County as well as other jurisdictions when mutual aid requests are made. The dive team is tasked with underwater evidence collection as well as victim rescue/recovery incidents. Stat 59.29(11).
Professional Standards	Review, coordinate, and investigate internal policy violations and citizen complaints; state mandated policy creation and review; WILEAG Standards; Use of Force reviews Stat 175.44. Hiring, recruitment and retention.
Public Safety Technology Administration	Maintain the records management system, computer aided dispatch system, radio system, and 911 call database and system and for all police and fire agencies county-wide; performs administration, configuration, and maintenance support for computer aided dispatch, mobile data computers, law records management system, jail records, and other related computer applications countywide. Serves as the project manager for all things public safety IT related.
Training	Identify agency training needs, develop training plans, and coordinate instructors for in-service and specialized training. coordinate training mandated by the Wisconsin law enforcement standards board. Ensure training content meets agency needs, adopted standards, and complies with Wisconsin State Statutes ensuring deputies maintain certification. Maintain and update all training records and approve training curriculum for special teams. Admin Code LES 3.01-3.07
Warrant Entry/Validations	Enter, amend, modify, and purge warrant, wanted, article, and person files in strict compliance with federal CJIS and state TIME system standards.

Sheriff's Office Programs



Financial Summary Sheriff

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	813,007	2,365,390	2,450,748	2,508,491
Labor	10,388,773	20,784,569	21,094,236	22,914,752
Travel	54,890	82,244	81,455	94,484
Capital	197,363	866,715	663,900	787,800
Other Expenditures	2,952,805	5,097,627	5,150,466	5,828,037
Total Expenditures	13,593,831	26,831,155	26,990,057	29,625,073
Levy			24,539,309	27,116,582

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 110 - Sheriff							
Revenue							
Intergov Rev:							
WI Dept of Administration	42002	98,770	0	0	0	9,424	100.00%
Office of Justice Assistance	42003	5,030	5,500	5,500	5,500	125,500	2,181.82%
WI Military Affairs	42008	3,200	23,123	23,123	23,123	0	-100.00%
WI Natural Resources	42009	84,587	64,270	64,270	51,389	64,270	0.00%
Dept of Transportation	42011	189,450	211,000	211,000	160,000	180,000	-14.69%
US Dept of Justice	42013	14,554	6,500	996,500	7,933	7,500	15.38%
WI Dept of Justice	42018	168,461	396,980	459,035	459,035	272,100	-31.46%
Other Grantor Agencies	42019	1,700	0	0	0	0	0.00%
Intergov Rev Subtotal:		565,753	707,373	1,759,428	706,980	658,794	-6.87%
Fines and Permits:							
Parking Violations	44103	1,985	5,500	5,500	5,500	5,500	0.00%
Drug Seizures	44104	0	3,000	3,000	3,000	3,000	0.00%
Fines and Permits Subtotal:		1,985	8,500	8,500	8,500	8,500	0.00%
Public Services:							
Other Fees	45002	4,323	6,500	6,500	6,500	6,500	0.00%
Forms Copies Etc	45003	127	500	500	500	500	0.00%
Warrant Fees	45005	11,191	18,000	18,000	18,000	18,000	0.00%
Telephone	45009	300,176	260,000	260,000	260,000	260,000	0.00%
Civil Process Fees	45019	107,259	100,000	100,000	100,000	100,000	0.00%
Board of Prisoners	45020	19,461	28,500	28,500	10,000	9,490	-66.70%
Restitution	45022	2,498	4,000	4,000	1,850	4,097	2.43%
Police Services	45023	116,167	93,022	93,022	93,022	226,947	143.97%
Photographic Revenue	45024	812	500	500	500	500	0.00%
Donations	45034	0	1,500	5,000	5,000	1,500	0.00%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 110 - Sheriff							
Medical MA Co Pay	45043	20,302	21,000	21,000	21,000	20,564	-2.08%
Monitoring Fees	45044	323,346	309,000	309,000	309,000	318,864	3.19%
Concession Revenue	45050	130,683	145,000	145,000	145,000	131,000	-9.66%
Other Public Charges	45057	2,210	1,500	1,500	1,500	1,500	0.00%
Intake Booking Fees	45063	53,430	93,000	93,000	70,000	55,000	-40.86%
Damages to Monitor Equipment	45064	208	400	400	400	200	-50.00%
Energy Rebates	45079	0	0	0	0	0	0.00%
Public Services Subtotal:		1,092,192	1,082,422	1,085,922	1,042,272	1,154,662	6.67%
Intergov Services:							
Board of Prisoners	43006	566,698	545,115	545,115	500,000	568,996	4.38%
Incentives	43009	17,400	15,750	15,750	15,750	15,450	-1.90%
Cost Share Municipalities	43016	51,516	54,588	54,588	54,888	54,589	0.00%
Intergov Services Subtotal:		635,614	615,453	615,453	570,638	639,035	3.83%
Total Operating Revenue:		2,295,545	2,413,748	3,469,303	2,328,390	2,460,991	1.96%
Misc Revenues:							
Sale Of Prop Equip	48104	55,289	32,500	32,500	32,500	44,500	36.92%
Other Miscellaneous Revenues	48109	616	4,500	4,500	4,500	3,000	-33.33%
Misc Revenues Subtotal:		55,905	37,000	37,000	37,000	47,500	28.38%
Total Non-Operating Revenue:		55,905	37,000	37,000	37,000	47,500	28.38%
Revenue Total:		2,351,450	2,450,748	3,506,303	2,365,390	2,508,491	2.36%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 110 - Sheriff							
Expense							
Wages:							
Regular Pay	51100	12,851,988	13,954,401	13,954,401	13,256,680	15,001,075	7.50%
Temporary Employees	51101	133,623	91,336	91,336	91,336	100,000	9.49%
Overtime	51105	1,469,354	714,468	714,468	1,101,375	941,616	31.79%
Comp Time	51108	152,349	98,853	98,853	100,000	108,092	9.35%
Recruitment Incentives	51109	52,028	50,000	50,000	50,000	50,000	0.00%
Wage Turnover Savings	51150	0	(250,000)	(250,000)	(250,000)	(250,000)	0.00%
Payroll Sundry Account	51190	4,324	0	0	0	0	0.00%
Wages Subtotal:		14,663,666	14,659,058	14,659,058	14,349,391	15,950,783	8.81%
Fringes Benefits:							
FICA Medicare	51200	1,079,775	1,148,192	1,148,192	1,148,192	1,235,550	7.61%
Health Insurance	51201	2,607,041	3,051,977	3,051,977	3,051,977	3,264,522	6.96%
Dental Insurance	51202	127,732	153,900	153,900	153,900	152,641	-0.82%
Workers Compensation	51203	86,476	177,165	177,165	177,165	156,778	-11.51%
Unemployment Comp	51204	0	0	0	0	0	0.00%
WI Retirement	51206	1,947,857	2,075,294	2,075,294	2,075,294	2,319,938	11.79%
Fringe Benefits Other	51207	64,716	78,650	78,650	78,650	84,540	7.49%
Fringe Turnover Savings	51250	0	(250,000)	(250,000)	(250,000)	(250,000)	0.00%
Fringes Benefits Subtotal:		5,913,598	6,435,178	6,435,178	6,435,178	6,963,969	8.22%
Total Labor:		20,577,264	21,094,236	21,094,236	20,784,569	22,914,752	8.63%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 110 - Sheriff							
Travel:							
Registration Tuition	52001	97,499	55,695	56,366	56,366	68,924	23.75%
Automobile Allowance	52002	0	1,050	1,050	1,050	1,050	0.00%
Commercial Travel	52004	1,513	3,050	3,050	3,050	3,050	0.00%
Meals	52005	4,059	5,200	5,200	5,200	4,200	-19.23%
Lodging	52006	13,241	16,200	16,200	16,200	17,000	4.94%
Other Travel Exp	52007	149	260	260	378	260	0.00%
Taxable Benefit	52008	732	0	0	0	0	0.00%
Travel Subtotal:		117,194	81,455	82,126	82,244	94,484	16.00%
Total Travel:		117,194	81,455	82,126	82,244	94,484	16.00%
Capital Outlay:							
Buildings	58001	333,518	0	175,214	175,214	0	0.00%
Improvements	58002	0	0	0	0	0	0.00%
Equipment Technology	58003	8,004	13,000	13,000	13,000	155,800	1,098.46%
Equipment	58004	376,244	650,900	1,668,501	678,501	632,000	-2.90%
Capital Outlay Subtotal:		717,766	663,900	1,856,715	866,715	787,800	18.66%
Total Capital:		717,766	663,900	1,856,715	866,715	787,800	18.66%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 110 - Sheriff							
Office:							
Office Supplies	53000	14,061	14,650	14,650	14,650	14,650	0.00%
Stationery and Forms	53001	1,137	2,000	2,000	2,000	2,000	0.00%
Printing Supplies	53002	12,265	13,650	13,650	13,650	12,150	-10.99%
Print Duplicate	53003	180	250	250	250	0	-100.00%
Postage and Box Rent	53004	43	275	275	275	150	-45.45%
Computer Supplies	53005	392	1,300	1,300	1,300	3,250	150.00%
Computer Software	53006	8,266	17,146	17,146	20,011	14,450	-15.72%
Telephone	53008	104,488	111,000	111,000	100,000	111,000	0.00%
Print Duplicate	73003	37,142	39,650	39,650	39,650	39,650	0.00%
Postage and Box Rent	73004	5,788	7,000	7,000	7,000	7,000	0.00%
Computer Licensing Charge	73006	30,982	79,256	79,256	79,256	0	-100.00%
Office Subtotal:		214,745	286,177	286,177	278,042	204,300	-28.61%
Operating:							
Advertising	53500	250	500	500	500	500	0.00%
Subscriptions	53501	360	775	775	775	510	-34.19%
Membership Dues	53502	3,780	4,300	4,300	5,435	4,300	0.00%
Uniforms Tools Allowance	53517	73,897	62,087	62,087	62,087	57,887	-6.76%
Professional Supplies	53518	88,121	97,690	97,690	97,690	107,160	9.69%
Food	53520	2,049	1,500	1,500	1,675	1,500	0.00%
Small Equipment	53522	204,419	240,776	304,835	304,835	323,251	34.25%
Medical Supplies	53524	608	4,100	4,100	4,100	4,100	0.00%
Hygiene Supplies	53528	896	0	0	0	0	0.00%
Investigation Expense	53532	9,262	35,500	49,831	35,500	33,500	-5.63%
Motor Fuel	53548	12,904	24,075	24,075	22,225	24,075	0.00%
Other Rents and Leases	53552	6,165	6,100	6,100	6,100	6,100	0.00%
Operating Licenses Fees	53553	140	0	0	0	0	0.00%
Operating Grants	53565	25,179	26,500	26,500	26,500	26,500	0.00%
Spec Service Awards	53566	2,485	2,000	2,000	3,433	2,200	10.00%
Other Miscellaneous	53568	29	0	0	0	0	0.00%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 110 - Sheriff							
Small Equipment Technology	53580	50,380	58,850	58,850	58,850	16,100	-72.64%
Motor Fuel	73548	181,328	277,266	277,266	157,555	275,765	-0.54%
Operating Subtotal:		662,253	842,019	920,409	787,260	883,448	4.92%
Repairs & Maint:							
Small Hardware	54008	242	250	250	250	250	0.00%
Lubricants	54016	3,407	3,400	3,400	3,400	3,500	2.94%
Tires Batteries	54018	24,048	24,950	24,950	24,950	27,450	10.02%
Equipment Repairs	54029	22,357	45,950	45,950	45,950	46,650	1.52%
Maintenance Vehicles	74023	952	0	0	0	0	0.00%
Technology Repair and Maintain	74029	6,897	7,241	7,241	7,241	0	-100.00%
Repairs & Maint Subtotal:		57,903	81,791	81,791	81,791	77,850	-4.82%
Utilities:							
Power and Light	54701	0	400	400	200	400	0.00%
Utilities Subtotal:		0	400	400	200	400	0.00%
Contractual Services:							
Medical and Dental	55000	241,220	129,500	129,925	129,925	199,000	53.67%
Pest Extermination	55002	0	1,400	1,400	1,400	1,400	0.00%
Vehicle Repairs	55005	73,639	61,672	61,672	61,672	73,672	19.46%
Professional Service	55014	148,655	130,500	130,500	130,500	142,379	9.10%
Collection Services	55015	15,300	20,000	20,000	20,000	20,000	0.00%
Food Service	55029	354,313	407,515	407,515	407,515	416,100	2.11%
Other Contract Serv	55030	2,442,283	2,929,268	2,938,468	2,938,468	3,241,786	10.67%
Medical and Dental	75000	995	6,500	6,500	6,500	1,000	-84.62%
Professional Services	75014	602	0	0	630	0	0.00%
Technology Interfund Exp	75100	0	0	0	0	325,984	100.00%
Contractual Services Subtotal:		3,277,008	3,686,355	3,695,980	3,696,610	4,421,321	19.94%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 110 - Sheriff							
Insurance Expenses:							
Prop Liab Insurance	76000	255,003	253,724	253,724	253,724	240,718	-5.13%
Insurance Expenses Subtotal:		255,003	253,724	253,724	253,724	240,718	-5.13%
Total Other Operating:		4,466,911	5,150,466	5,238,481	5,097,627	5,828,037	13.16%
Expense Total:		25,879,134	26,990,057	28,271,558	26,831,155	29,625,073	9.76%
Sheriff Net/(Levy):		(23,527,685)	(24,539,309)	(24,765,255)	(24,465,765)	(27,116,582)	10.50%

WINNEBAGO COUNTY CAPITAL OUTLAY - 2025

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Sheriff -				
Field Services -	Detective Vehicle	2	42,500	85,000
	Supervisor Squad	1	59,000	59,000
	Squad Car	6	57,000	342,000
	Squad Car Cameras	9	6,200	55,800
Jail -	Van	1	60,000	60,000
	Tilt Skillet	1	33,000	33,000
	Bakers Oven	1	53,000	53,000
	PLC	1	40,000	40,000
	Camera Server	1	40,000	40,000
	Cameras for DS1	2	5,000	10,000
	Cameras for DS2	2	5,000	10,000
		<hr/>		
		27		787,800
		<hr/>		

SHERIFF BUDGET BY DEPARTMENT

NAME	DEPT	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2025 EXECUTIVE	2024 ADOPTED	2023 ADOPTED	2025 OVER 2024	2024 OVER 2023
Administrative	110	852,926	450	-	373,428	1,226,804	124,750	1,102,054	1,082,057	862,291	1.85	25.49
Field Services	111	8,320,545	-	541,800	892,245	9,754,590	462,000	9,292,590	8,842,722	-	100.00	N/A
Patrol*	112	-	-	-	-	-	-	-	-	6,712,497	0.00	(100.00)
Detective*	113	-	-	-	-	-	-	-	-	1,721,383	0.00	(100.00)
Reserves	115	108,877	-	-	9,225	118,102	25,022	93,080	83,904	83,198	10.94	0.85
911	116	3,762,799	-	-	1,546,083	5,308,882	54,589	5,254,293	4,846,679	4,436,595	8.41	9.24
Boat Patrol	117	-	-	-	36,580	36,580	64,270	(27,690)	(27,690)	(32,976)	0.00	(16.03)
Snow Patrol	118	-	-	-	-	-	-	-	-	(1,143)	0.00	(100.00)
Training	119	-	94,034	-	265,245	359,279	159,024	200,255	221,770	222,895	(9.70)	(0.50)
Jail	120	9,869,605	-	246,000	2,705,231	12,820,836	1,618,836	11,202,000	9,489,867	9,086,816	18.04	4.44
Grand Totals		<u>22,914,752</u>	<u>94,484</u>	<u>787,800</u>	<u>5,828,037</u>	<u>29,625,073</u>	<u>2,508,491</u>	<u>27,116,582</u>	<u>24,539,309</u>	<u>23,091,556</u>	<u>10.50</u>	<u>6.27</u>

*For the 2024 budget, Patrol and Detective Departments were combined into one Department 111 Field Services.

Financial Summary Jail Improvements Fund

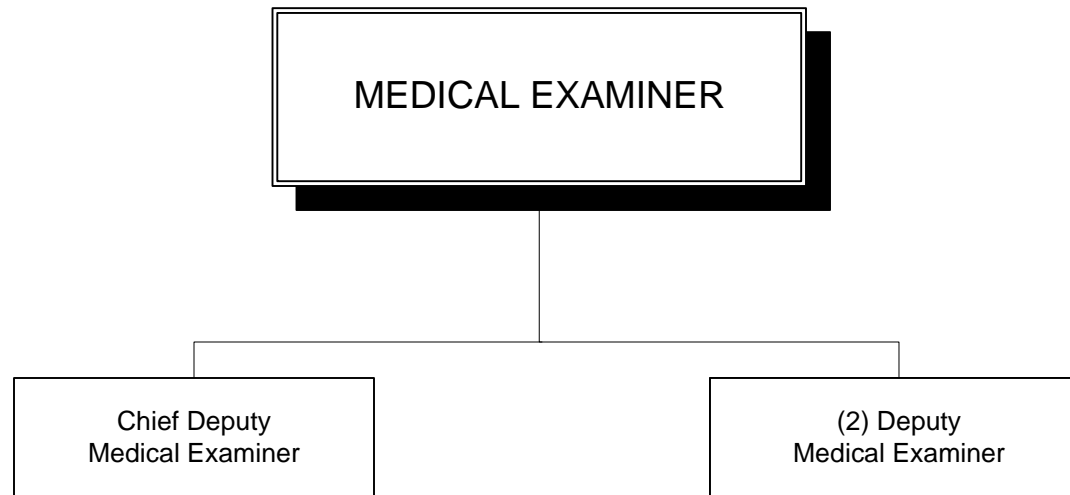
Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	59,881	168,000	168,000	158,000
Labor	-	-	-	-
Travel	-	-	-	-
Capital	58,075	61,000	61,000	-
Other Expenditures	83,549	188,825	179,290	188,430
Total Expenditures	141,624	249,825	240,290	188,430
(Surplus) / Deficit before fund balance adjustments			72,290	30,430
Decrease fund balance			(72,290)	(30,430)
(Surplus) / Deficit after fund balance adjustments			-	-

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 125 - Jail Improvement Fund							
Revenue							
Intergov Rev:							
US Dept of Justice	42013	64,867	31,000	31,000	31,000	31,000	0.00%
Intergov Rev Subtotal:		64,867	31,000	31,000	31,000	31,000	0.00%
Fines and Permits:							
Jail Assessments	44102	126,748	137,000	137,000	137,000	127,000	-7.30%
Fines and Permits Subtotal:		126,748	137,000	137,000	137,000	127,000	-7.30%
Total Operating Revenue:		191,615	168,000	168,000	168,000	158,000	-5.95%
Revenue Total:		191,615	168,000	168,000	168,000	158,000	-5.95%
Expense							
Capital Outlay:							
Equipment	58004	45,896	61,000	61,000	61,000	0	-100.00%
Capital Outlay Subtotal:		45,896	61,000	61,000	61,000	0	-100.00%
Total Capital:		45,896	61,000	61,000	61,000	0	-100.00%
Office:							
Computer Software	53006	724	0	0	0	0	0.00%
Print Duplicate	73003	716	3,940	3,940	3,940	3,000	-23.86%
Office Subtotal:		1,440	3,940	3,940	3,940	3,000	-23.86%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 125 - Jail Improvement Fund							
Operating:							
Subscriptions	53501	6,176	6,000	6,000	6,000	6,000	0.00%
Household Supplies	53516	9,254	20,200	20,200	20,200	20,355	0.77%
Uniforms Tools Allowance	53517	20,298	33,520	33,520	33,520	34,000	1.43%
Professional Supplies	53518	0	0	0	0	0	0.00%
Linen	53519	10,240	15,570	15,570	15,570	17,740	13.94%
Dishes and Utensils	53521	4,858	6,000	6,000	6,000	6,000	0.00%
Small Equipment	53522	5,522	12,725	22,260	22,260	16,365	28.61%
Hygiene Supplies	53528	19,451	34,000	34,000	34,000	35,770	5.21%
Commercial Travel Other	53540	350	700	700	700	0	-100.00%
Small Equipment Technology	53580	1,103	0	0	0	0	0.00%
Operating Subtotal:		77,251	128,715	138,250	138,250	136,230	5.84%
Repairs & Maint:							
Maintenance Buildings	54020	0	0	0	0	0	0.00%
Equipment Repairs	54029	10,773	9,500	9,500	9,500	11,000	15.79%
Repairs & Maint Subtotal:		10,773	9,500	9,500	9,500	11,000	15.79%
Contractual Services:							
Professional Service	55014	20,950	12,000	12,000	12,000	13,000	8.33%
Other Contract Serv	55030	25,688	25,135	25,135	25,135	25,200	0.26%
Contractual Services Subtotal:		46,638	37,135	37,135	37,135	38,200	2.87%
Total Other Operating:		136,102	179,290	188,825	188,825	188,430	5.10%
Expense Total:		181,998	240,290	249,825	249,825	188,430	-21.58%
Jail Improvement Fund Surplus / (Deficit):		9,617	(72,290)	(81,825)	(81,825)	(30,430)	-57.91%

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

MEDICAL EXAMINER



MEDICAL EXAMINER

General Fund – Department: 105
2025 BUDGET NARRATIVE

DEPARTMENT HEAD:
LOCATION:

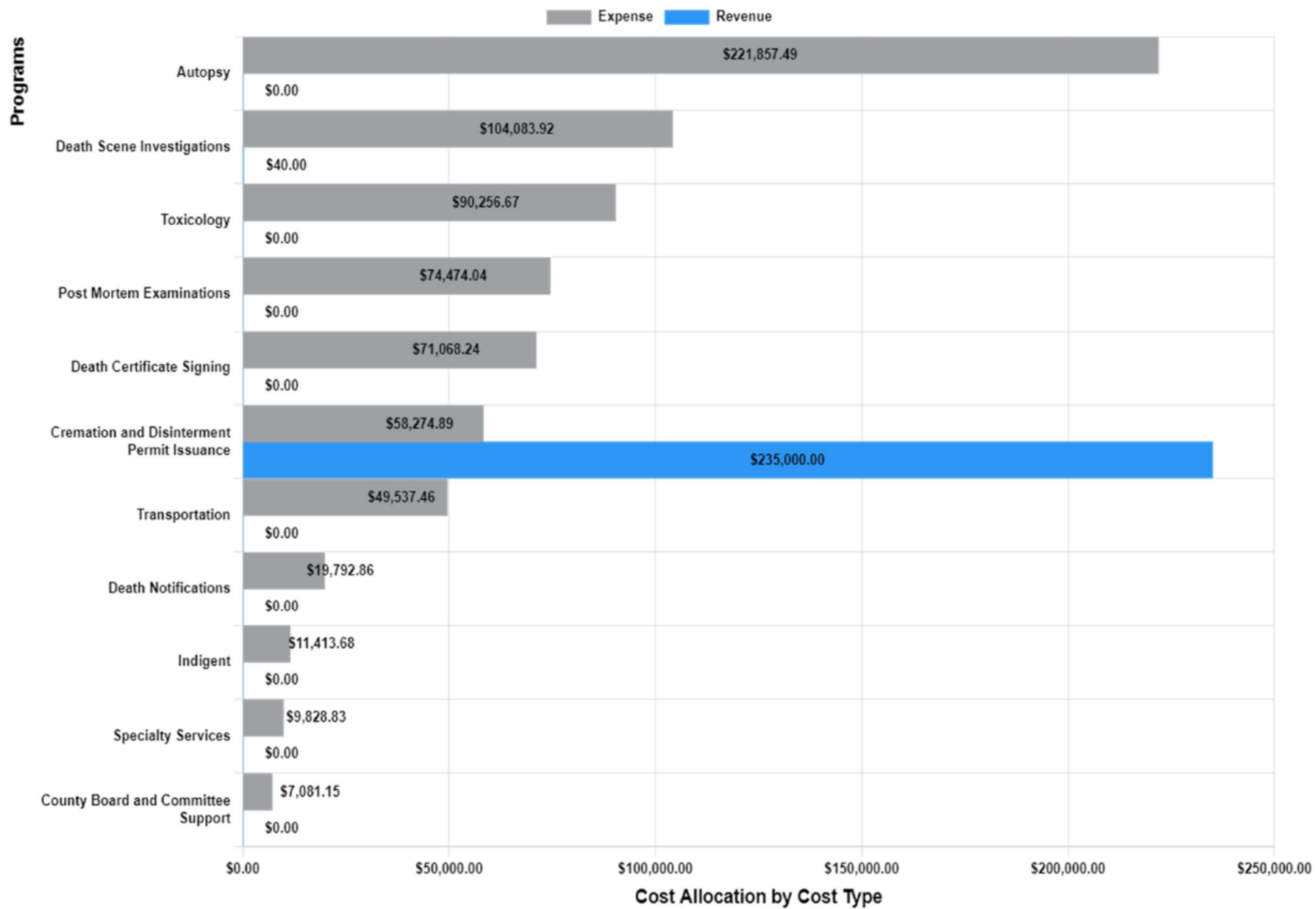
Cheryl Brehmer
Winnebago County Medical Examiner's Office
David W. Albrecht Administration Building
112 Otter Avenue, Third Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3300

The Medical Examiner monitors compliance with state statutes by medical facilities, funeral directors, law enforcement agencies, and the public regarding reportable deaths. The department investigates and documents all causes of death in reportable cases and works with medical and legal agencies to protect and serve our community in all reportable deaths. Through education, the department helps to prevent hazardous conditions which put our county at risk.

Medical Examiner Program Inventory

Program	Description
Autopsy	Autopsy performed by a certified forensic pathologist used to determine cause and manner of death when required.
Cremation and Disinterment Permit Issuance	Issue cremation and disinterment authorizations after physical examinations and photographic documentation of decedent has taken place.
Death Certificate Signing	Sign the death certificate according to the findings of the investigation.
Death Notifications	Notify next of kin and families of death.
Death Scene Investigations	Investigations completed through physical examinations, photographic documentation, medication and medical record review, and family, neighbor, and friend interviews both on scene and through investigative follow-up.
Indigent	Determine eligibility for county assisted cremation services for decedent's without known family members or families suffering financial hardship when State aide is denied.
Post Mortem Examinations	Physical examinations completed to determine if an autopsy or toxicology is necessary to determine cause and manner of death. Also completed upon cremation permit request from funeral homes.
Specialty Services	Services performed by an anthropologist or odontologist to aide in the identification of decedent.
Toxicology	Lab procedures to identify and quantify potential toxins and interpretations of the laboratory findings.
Transportation	Transport decedents from the death scene to autopsy or county morgue facility as necessary.
County Board and Committee Support	Prepare for and attend County Board and committee meetings; draft legislation and supporting materials; provide information and answer questions.



Financial Summary Medical Examiner

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	125,156	230,040	200,000	235,040
Labor	182,695	374,783	359,183	420,225
Travel	1,691	2,490	4,175	3,475
Capital	-	-	-	-
Other Expenditures	126,418	331,049	329,349	295,963
Total Expenditures	310,804	708,322	692,707	719,663
Levy			492,707	484,623

Winnebago County**Budget Detail - 2025**

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 105 - Medical Examiner							
Revenue							
Public Services:							
Other Fees	45002	219,836	200,000	200,000	230,000	235,000	17.50%
Forms Copies Etc	45003	10	0	0	40	40	100.00%
Public Services Subtotal:		219,846	200,000	200,000	230,040	235,040	17.52%
Total Operating Revenue:		219,846	200,000	200,000	230,040	235,040	17.52%
Revenue Total:		219,846	200,000	200,000	230,040	235,040	17.52%
Expense							
Wages:							
Regular Pay	51100	251,986	265,348	265,348	280,948	302,598	14.04%
Other Per Diem	51107	0	0	0	0	0	0.00%
Wages Subtotal:		251,986	265,348	265,348	280,948	302,598	14.04%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 105 - Medical Examiner							
Fringes Benefits:							
FICA Medicare	51200	18,555	20,299	20,299	20,299	23,149	14.04%
Health Insurance	51201	46,441	47,880	47,880	47,880	64,744	35.22%
Dental Insurance	51202	2,056	2,168	2,168	2,168	3,087	42.39%
Workers Compensation	51203	1,624	3,490	3,490	3,490	3,713	6.39%
WI Retirement	51206	17,138	18,309	18,309	18,309	21,036	14.89%
Fringe Benefits Other	51207	1,556	1,689	1,689	1,689	1,898	12.37%
Fringes Benefits Subtotal:		87,369	93,835	93,835	93,835	117,627	25.36%
Total Labor:		339,356	359,183	359,183	374,783	420,225	16.99%
Travel:							
Registration Tuition	52001	540	2,400	2,400	1,200	2,400	0.00%
Automobile Allowance	52002	1,569	1,100	1,100	700	200	-81.82%
Meals	52005	22	75	75	105	200	166.67%
Lodging	52006	647	600	600	315	650	8.33%
Other Travel Exp	52007	0	0	0	145	0	0.00%
Taxable Benefit	52008	0	0	0	25	25	100.00%
Travel Subtotal:		2,778	4,175	4,175	2,490	3,475	-16.77%
Total Travel:		2,778	4,175	4,175	2,490	3,475	-16.77%

Winnebago County

Budget Detail - 2025

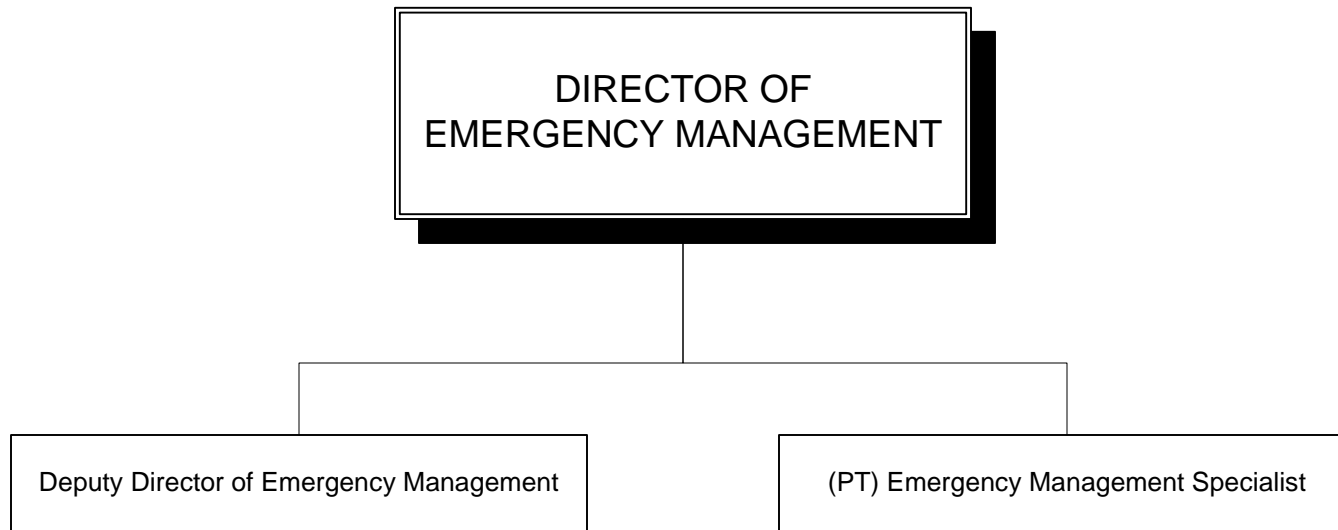
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 105 - Medical Examiner							
Capital Outlay:							
Equipment	58004	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		0	0	0	0	0	0.00%
Total Capital:							
		0	0	0	0	0	0.00%
Office:							
Office Supplies	53000	314	600	600	600	600	0.00%
Stationery and Forms	53001	0	100	100	100	100	0.00%
Printing Supplies	53002	266	150	150	150	150	0.00%
Computer Supplies	53005	0	100	100	50	50	-50.00%
Telephone	53008	4,179	3,800	3,800	4,000	4,200	10.53%
Print Duplicate	73003	1,371	1,400	1,400	1,400	1,400	0.00%
Postage and Box Rent	73004	231	200	200	300	200	0.00%
Computer Licensing Charge	73006	778	1,492	1,492	1,492	0	-100.00%
Office Subtotal:		7,139	7,842	7,842	8,092	6,700	-14.56%
Operating:							
Membership Dues	53502	120	200	200	120	150	-25.00%
Uniforms Tools Allowance	53517	725	800	800	800	800	0.00%
Professional Supplies	53518	812	2,000	2,000	2,000	3,400	70.00%
Small Equipment	53522	141	250	250	250	500	100.00%
Medical Supplies	53524	4,147	5,500	5,500	5,500	6,500	18.18%
Investigation Expense	53532	837	1,000	1,000	1,000	1,200	20.00%
Motor Fuel	53548	4,785	5,000	5,000	5,000	15,000	200.00%
Other Miscellaneous	53568	67	0	0	0	0	0.00%
Small Equipment Technology	53580	0	0	0	1,330	0	0.00%
Indigent Expenses	53600	4,500	3,000	3,000	3,000	4,000	33.33%
Operating Subtotal:		16,134	17,750	17,750	19,000	31,550	77.75%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 105 - Medical Examiner							
Repairs & Maint:							
Maintenance Equipment	74022	0	0	0	0	0	0.00%
Maintenance Vehicles	74023	0	200	200	200	200	0.00%
Technology Repair and Maintain	74029	165	165	165	165	0	-100.00%
Repairs & Maint Subtotal:		165	365	365	365	200	-45.21%
Contractual Services:							
Medical and Dental	55000	38,470	49,000	49,000	49,000	49,000	0.00%
Vehicle Repairs	55005	30	200	200	600	1,000	400.00%
Pathology Services	55010	161,156	184,000	184,000	184,000	184,000	0.00%
Transportation	55026	66,645	66,000	66,000	66,000	13,500	-79.55%
Other Contract Serv	55030	0	200	200	0	0	-100.00%
Technology Interfund Exp	75100	0	0	0	0	6,416	100.00%
Contractual Services Subtotal:		266,302	299,400	299,400	299,600	253,916	-15.19%
Insurance Expenses:							
Prop Liab Insurance	76000	2,827	3,992	3,992	3,992	3,597	-9.89%
Insurance Expenses Subtotal:		2,827	3,992	3,992	3,992	3,597	-9.89%
Total Other Operating:		292,567	329,349	329,349	331,049	295,963	-10.14%
Expense Total:		634,700	692,707	692,707	708,322	719,663	3.89%
Medical Examiner Net/(Levy):		(414,854)	(492,707)	(492,707)	(478,282)	(484,623)	-1.64%

EMERGENCY MANAGEMENT



EMERGENCY MANAGEMENT

General Fund – Department: 107
2025 BUDGET NARRATIVE

DEPARTMENT HEAD: Eric Rasmussen
LOCATION: Winnebago County Emergency Management
4311 Jackson Street
Oshkosh, WI 54901

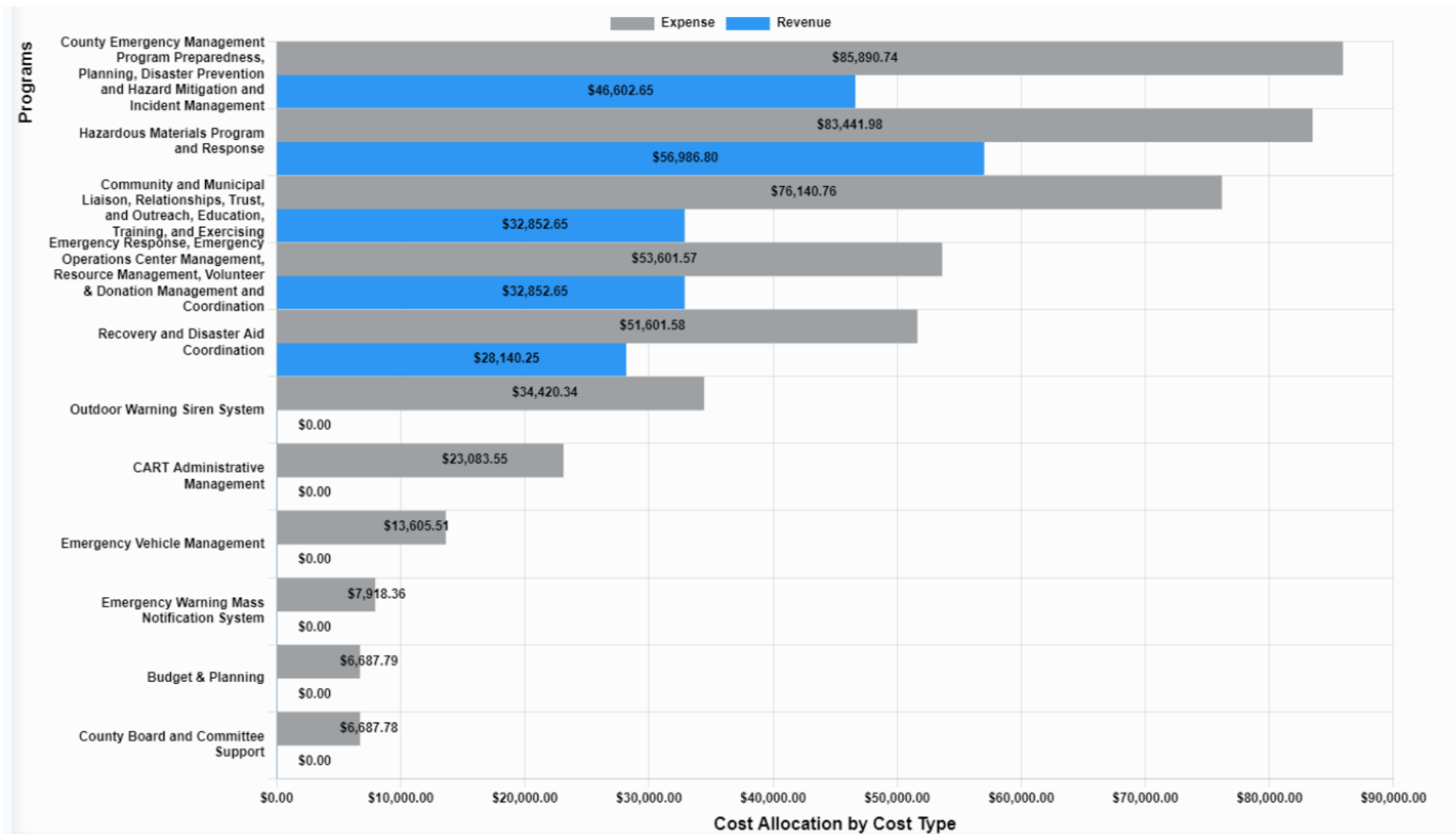
TELEPHONE: (920) 236-7463

The Emergency Management Department seeks to make Winnebago County a more prepared and resilient community. We do this by providing training, exercising, and planning opportunities to our community partners and supporting preparedness and response efforts for all County Departments and communities. Our office is heavily grant funded utilizing Emergency Management Performance Grant (\$87,739 estimated award amount for 2024) and Emergency Planning Community Right to Know Act Grant (\$47,808 estimated award amount for 2024) to offset the cost of our preparedness efforts to the County Levy. Other grants for efforts such as training, mitigation, and planning are pursued as they become available.

Emergency Management Program Inventory

Program	Description
CART Administrative Management	Serve as the Logistic Coordinator for the Winnebago Countywide Child Abduction Response Team (CART). Coordinate annual exercise, participate in training (as requested), perform records management and assist in facilitating retention of the CART's national certification.
Community and Municipal Liaison, Relationships, Trust, and Outreach, Education, Training, and Exercising	"By state law, each county in WI must designate an emergency manager but that position has no authority attached to it. To do the job, contact needs to be made with numerous internal and external preparedness/response/recovery partner agencies and individuals at the local, regional, state and federal levels. These relationships are maintained through various means such as information sharing, meetings, professional conferences, training, exercising, etc. The process is constant, as turnover occurs and the current needs/situations change. This office strives to properly deliver the services and coordination we offer, maintain our visibility and relevance, and always attempt to be considered a valued partner to the agencies/organizations/individuals we work with. We continually seek ways to prepare individuals, schools, business, communities, etc. with information and ideas to stay safe and be better prepared for emergencies/disaster. Many differing communications platforms tailored to specific audiences are needed. This includes organizing the County PIO team and establishing and maintaining relationships with local media outlets. Assist in providing proper training for public safety responders and other response/recovery partners in specific topics that are not provided through other venues. That involves training grant solicitation and administration, instructor contracting, course material acquisition, venue scheduling, student recruitment and required class records follow up. Strive to maintain and enhance staff EM knowledge/skills/best practices, through formal and informal means. Promote and facilitate exercises to test responder competencies (gained through training) and existing plans/procedures for effectiveness and the realistic reflection of current capabilities. After an exercise there must be analysis and corrective actions taken to incorporate ""lessons learned"" into future plan updates and training."

County Emergency Management Program Preparedness, Planning, Disaster Prevention and Hazard Mitigation and Incident Management	"Develop, review, update and maintain mandated county-wide emergency plans, both all-hazard and hazard-specific, internal to the county and involving external partners at the local, regional and state levels. Certain plans are mandated to be reviewed and updated annually, others become a priority based on current conditions. Assist with review and feedback on plans maintained by other agencies/jurisdictions on an as-needed basis. Provide training and guidance to internal departments for development of their individual emergency plans. Coordinate a continuous cycle of preparedness throughout the county by assisting response partners with opportunities to plan, organize, equip, train and exercise (POETE – the cornerstone of preparedness, readiness, response and recovery). Promote outreach and education to the public to minimize the effects of disaster, encouraging preventative measures such as good evacuation plans, environmental planning and design standards. Promote and coordinate various opportunities through federal and state mitigation programs available to local units of government within the county that, if utilized, will help reduce the impact and cost of future disasters and make communities more resilient. Promote the adoption and use of both the National Incident Management System (NIMS) and the Incident Command System (ICS) for both planned and no-notice public safety events and incidents. NIMS and ICS are mandated, by state and federal law, to be used during emergencies and apply to both government and non-governmental organizations involved in response and recovery. Winnebago County has secured ownership of a mobile morgue unit to aid in the counties capability to respond to a mass fatality incident. "
Emergency Response, Emergency Operations Center Management, Resource Management, Volunteer & Donation Management and Coordination	This office is on call 24/7/365 to respond to scenes or assist from support facilities such as county dispatch or the local or county Emergency Operations Center. Most events requiring response are no notice and most severe weather hazards have only short time frame advance warning periods. Serve as Emergency Operations Center Manager in times of a disaster. Ensure proper training of staff and that resources are available to sustain EOC functions in an extended event. Train local municipalities in the function of the EOC at the City/Village level. Assist with identifying, vetting, typing, acquiring, deploying and demobilizing resources - both staffing and equipment - for use during emergencies, disasters and exercises. Emergencies and disasters almost always involve volunteers and donations – those that are requested and those that are spontaneous. The unrequested "spontaneous volunteers" must be registered, assigned, trained, supervised and equipped to be safe, effective and kept from being counterproductive. Required records of volunteer management must be maintained in compliance of potential disaster reimbursement from state/federal resources, which may not be determined until later. Material donations must be dealt with – sorted, organized, distributed and disposed of. This is a significant challenge within, but separate from, the overarching, larger incident management operation.
Emergency Vehicle Management	Maintain mobile command post. Train drivers and operators in its use. Deploy the unit to a scene upon request. Maintain a calendar and insurance documentation for deployment for planned events.
Emergency Warning Mass Notification System	Serve as a liaison for purchasing licensing and general maintenance of the Counties mass notification warning system. This program allows our response agencies to call out special teams and resources as well as allowing us to utilize mass community notifications including FEMA's Integrated Public Alert Warning System.
Hazardous Materials Program and Response	Attempt to assure compliance with all mandated Emergency Planning and Community Right to Know (EPCRA) laws and regulations and facilitate the existence of the mandated Local Emergency Planning Committee (LEPC) and all of it's duties. Maintain a contract with the local hazardous materials response team and assure the capabilities and readiness of the team. The hazardous material response team has responsibilities as a local asset as well as being a state resource. Administer related grants, programs and training as needed/requested. Respond to hazardous material emergency incidents and perform mandated duties 24/7/365.
Outdoor Warning Siren System	Our office is responsible for the testing, activation, and maintenance coordination of the Counties outdoor warning siren system and the associated software program. There are currently 49 permanent sirens and one portable siren active in the system under County ownership.
Recovery and Disaster Aid Coordination	Coordinate recovery efforts to help communities return to a pre-disaster state following an incident. This includes public and private business as well as private property owners. Many state and federal disaster aid programs and related tasks/reports/reimbursements must be channeled through the county EM office. Assist and advocate for local public and private disaster aid applicants.



Financial Summary Emergency Management

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	10,490	155,427	188,547	197,435
Labor	115,043	271,720	271,720	270,855
Travel	1,194	5,250	6,250	7,250
Capital	-	-	-	-
Other Expenditures	43,273	105,370	144,019	169,862
Total Expenditures	159,510	382,340	421,989	447,967
Levy			233,442	250,532

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 107 - Emergency Management							
Revenue							
Intergov Rev:							
WI Military Affairs	42008	189,815	188,547	206,991	155,427	197,435	4.71%
Intergov Rev Subtotal:		189,815	188,547	206,991	155,427	197,435	4.71%
Total Operating Revenue:							
		189,815	188,547	206,991	155,427	197,435	4.71%
Misc Revenues:							
Material Sales	48105	0	0	0	0	0	0.00%
Cost Sharing Allocations	48110	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		0	0	0	0	0	0.00%
Total Non-Operating Revenue:							
		0	0	0	0	0	0.00%
Revenue Total:							
		189,815	188,547	206,991	155,427	197,435	4.71%
Expense							
Wages:							
Regular Pay	51100	185,066	197,779	197,779	197,779	200,968	1.61%
Labor Fringes Match	51102	0	0	0	0	0	0.00%
Overtime	51105	0	0	0	0	4,500	100.00%
Wages Subtotal:		185,066	197,779	197,779	197,779	205,468	3.89%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 107 - Emergency Management							
Fringes Benefits:							
FICA Medicare	51200	13,115	15,130	15,130	15,130	15,757	4.14%
Health Insurance	51201	40,297	41,502	41,502	41,502	32,855	-20.84%
Dental Insurance	51202	2,183	2,272	2,272	2,272	1,434	-36.88%
Workers Compensation	51203	136	209	209	209	176	-15.79%
WI Retirement	51206	12,587	13,647	13,647	13,647	13,967	2.34%
Fringe Benefits Other	51207	1,118	1,181	1,181	1,181	1,198	1.44%
Fringes Benefits Subtotal:		69,436	73,941	73,941	73,941	65,387	-11.57%
Total Labor:		254,502	271,720	271,720	271,720	270,855	-0.32%
Travel:							
Registration Tuition	52001	1,125	1,500	1,500	1,250	1,500	0.00%
Automobile Allowance	52002	1,707	1,500	1,500	1,500	2,000	33.33%
Meals	52005	321	750	750	500	750	0.00%
Lodging	52006	910	2,200	2,200	1,500	2,500	13.64%
Other Travel Exp	52007	6	0	0	0	0	0.00%
Taxable Benefit	52008	276	300	300	500	500	66.67%
Travel Subtotal:		4,345	6,250	6,250	5,250	7,250	16.00%
Total Travel:		4,345	6,250	6,250	5,250	7,250	16.00%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 107 - Emergency Management							
Capital Outlay:							
Equipment	58004	48,837	0	0	0	0	0.00%
Capital Outlay Subtotal:		48,837	0	0	0	0	0.00%
Total Capital:		48,837	0	0	0	0	0.00%
Office:							
Office Supplies	53000	2,288	2,500	2,500	2,500	2,500	0.00%
Stationery and Forms	53001	69	100	100	100	50	-50.00%
Printing Supplies	53002	470	500	500	500	500	0.00%
Postage and Box Rent	53004	0	20	20	20	20	0.00%
Computer Supplies	53005	30	0	0	0	0	0.00%
Computer Software	53006	219	315	315	262	0	-100.00%
Telephone	53008	5,057	7,500	7,500	6,000	7,500	0.00%
Telephone Supplies	53009	0	100	100	100	100	0.00%
Print Duplicate	73003	1,437	500	500	500	500	0.00%
Postage and Box Rent	73004	300	300	300	500	300	0.00%
Computer Licensing Charge	73006	1,607	1,119	1,119	1,119	0	-100.00%
Office Subtotal:		11,477	12,954	12,954	11,601	11,470	-11.46%
Operating:							
Subscriptions	53501	1,172	1,100	1,100	1,300	1,300	18.18%
Publish Legal Notices	53503	102	160	160	200	200	25.00%
Food	53520	1,017	1,000	1,000	1,000	1,000	0.00%
Small Equipment	53522	6,943	9,000	9,000	8,000	8,000	-11.11%
Other Operating Supplies	53533	113	0	0	0	0	0.00%
Safety Supplies	53543	0	750	750	750	750	0.00%

Winnebago County

Budget Detail - 2025

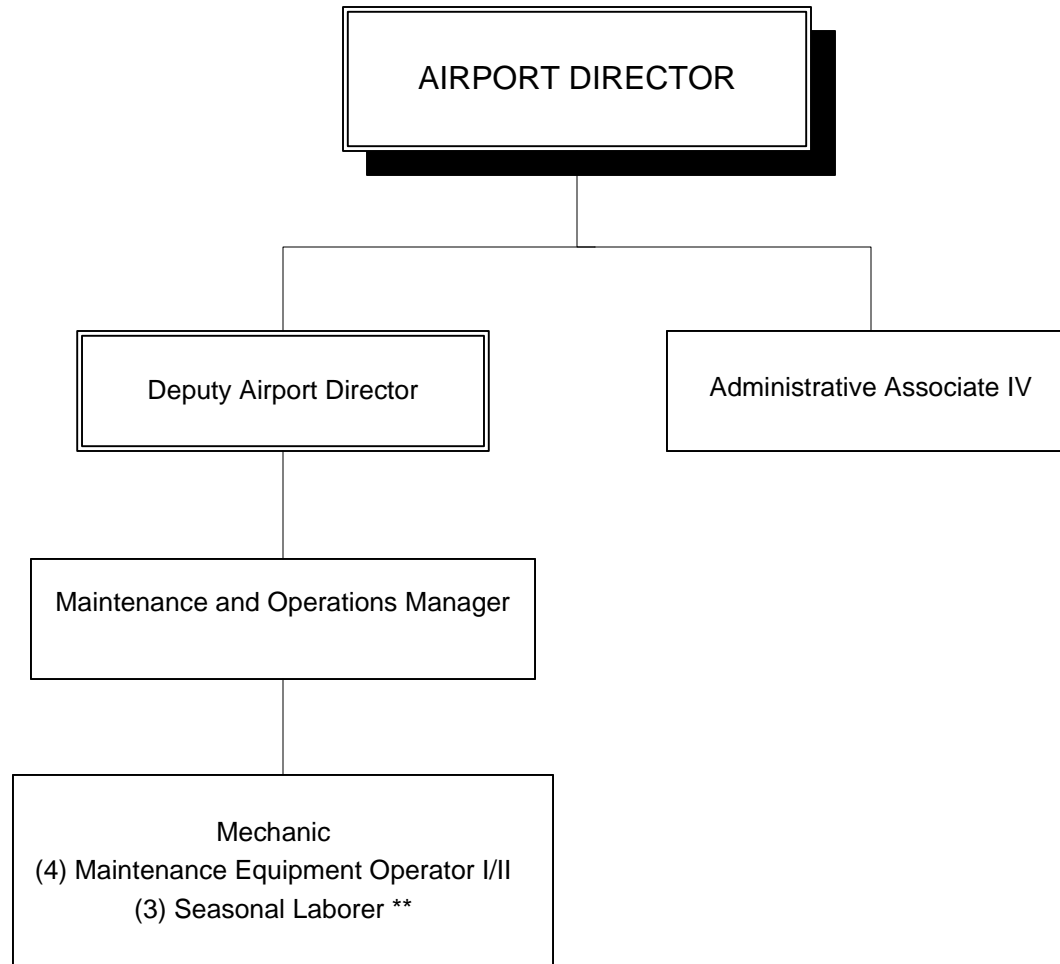
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 107 - Emergency Management							
Materials for Resale	53545	0	0	0	0	0	0.00%
Motor Fuel	53548	1,612	2,500	2,500	2,500	2,500	0.00%
Equipment Rental	53551	0	0	0	0	0	0.00%
Operating Licenses Fees	53553	0	450	450	750	750	66.67%
Operating Grants	53565	9,000	9,000	9,000	9,000	9,000	0.00%
Small Equipment Technology	53580	2,205	2,000	2,000	2,000	2,000	0.00%
Motor Fuel	73548	316	300	300	300	300	0.00%
Operating Subtotal:		22,479	26,260	26,260	25,800	25,800	-1.75%
Repairs & Maint:							
Maintenance Equipment	54022	294	2,000	2,000	2,000	2,000	0.00%
Maintenance Vehicles	54023	1,372	2,500	2,500	2,500	2,500	0.00%
Equipment Repairs	54029	6,442	17,000	17,000	10,000	17,000	0.00%
Maintenance Vehicles	74023	3,312	2,200	2,200	2,200	2,200	0.00%
Technology Repair and Maintain	74029	693	693	693	693	0	-100.00%
Repairs & Maint Subtotal:		12,113	24,393	24,393	17,393	23,700	-2.84%
Utilities:							
Power and Light	54701	12,575	13,500	13,500	13,500	13,500	0.00%
Utilities Subtotal:		12,575	13,500	13,500	13,500	13,500	0.00%
Contractual Services:							
Vehicle Repairs	55005	67	1,000	1,000	1,000	1,000	0.00%
Data Processing	55013	4,830	6,000	6,000	6,000	6,000	0.00%
Professional Service	55014	32,681	56,500	75,986	26,664	76,250	34.96%
Technology Interfund Exp	75100	0	0	0	0	8,138	100.00%
Contractual Services Subtotal:		37,579	63,500	82,986	33,664	91,388	43.92%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 107 - Emergency Management							
Insurance Expenses:							
Prop Liab Insurance	76000	6,404	3,412	3,412	3,412	4,004	17.35%
Insurance Expenses Subtotal:		6,404	3,412	3,412	3,412	4,004	17.35%
Total Other Operating:		102,627	144,019	163,505	105,370	169,862	17.94%
Expense Total:		410,310	421,989	441,475	382,340	447,967	6.16%
Emergency Management Net/(Levy):		(220,495)	(233,442)	(234,484)	(226,913)	(250,532)	7.32%

SUMMARY BY DIVISION

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

AIRPORT



AIRPORT

Airport Fund: 510

2025 BUDGET NARRATIVE

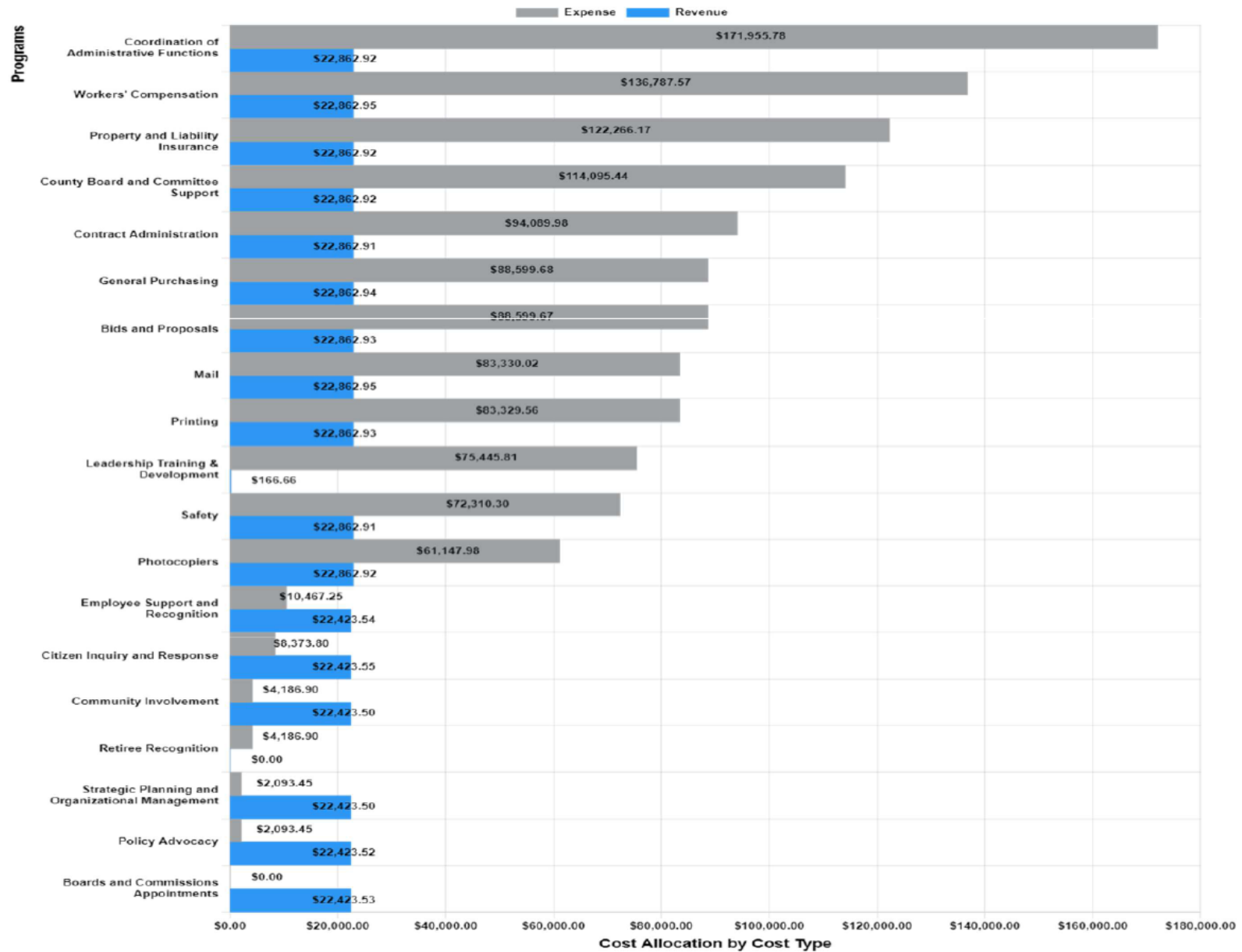
DEPARTMENT HEAD: Jim Schell
LOCATION: Wittman Regional Airport
 525 W. 20th Avenue
 Oshkosh, WI 54902-6871

TELEPHONE: (920) 236-4930

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

Airport Program Inventory

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



Financial Summary Airport Fund

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

Winnebago County**Budget Detail - 2025**

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

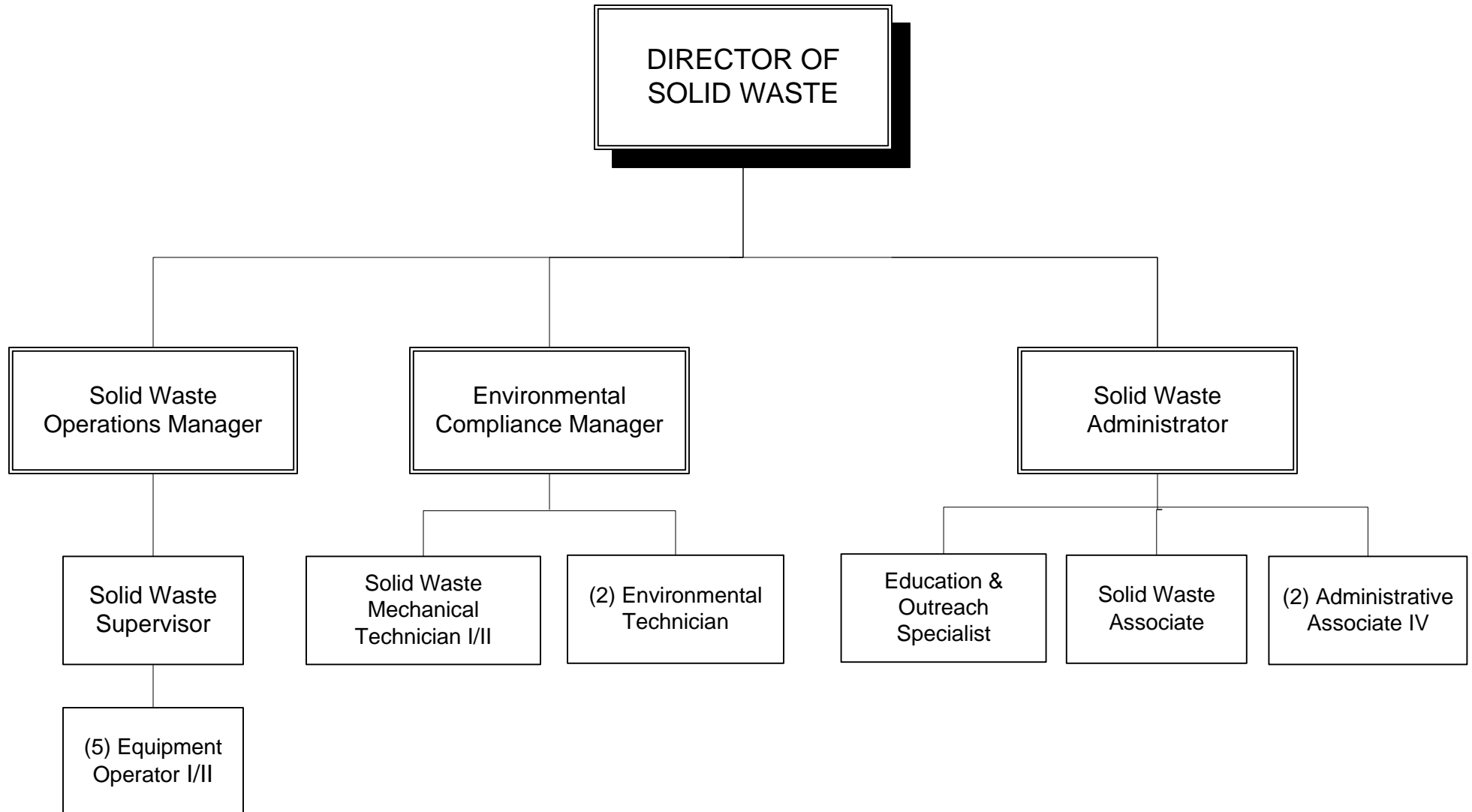
WINNEBAGO COUNTY CAPITAL OUTLAY - 2025

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

AIRPORT PROGRAM BUDGETS

NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2025 EXECUTIVE	2024 ADOPTED	2023 ADOPTED	2025 OVER 2024	2024 OVER 2023
Administration	51701	472,259	19,040	-	3,132,148	3,623,447	1,292,447	2,331,000	2,187,310	779,485	6.57	180.61
Field Maintenance	51703	349,104	-	-	723,900	1,073,004	-	1,073,004	1,072,474	995,138	0.05	7.77
Maintenance Shop	51705	98,661	-	-	38,850	137,511	-	137,511	137,073	116,164	0.32	18.00
Fire Station	51707	-	9,000	-	44,750	53,750	9,000	44,750	40,750	39,500	9.82	3.16
Tower	51709	-	-	-	51,900	51,900	-	51,900	47,800	40,300	8.58	18.61
Terminal Building	51711	-	-	-	77,030	77,030	-	77,030	75,750	64,420	1.69	17.59
Other Buildings	51715	23,575	-	-	23,600	47,175	-	47,175	103,904	38,019	(54.60)	173.29
Unclassified	51717	-	-	60,000	-	60,000	-	60,000	130,000	92,000	(53.85)	N/A
Debt Principal		-	-	-	349,364	349,364	-	349,364	340,016	2,416,438	2.70	(85.93)
Debt Interest		-	-	-	61,153	61,153	-	61,153	70,945	100,829	(13.80)	(29.64)
Grand Totals		<u>943,599</u>	<u>28,040</u>	<u>60,000</u>	<u>4,502,695</u>	<u>5,534,334</u>	<u>1,301,447</u>	<u>4,232,887</u>	<u>4,206,022</u>	<u>4,682,293</u>	<u>0.64</u>	<u>(10.17)</u>
Back out depreciation								(2,979,623)	(2,975,000)	(1,442,500)	0.20	106.24
Back out debt expense								(410,517)	(410,961)	(2,517,267)	(0.11)	(83.67)
Airport Fund balance applied								-	(97,535)	-	(100.00)	0.00
Airport Net/(Levy) removing Debt:								<u>842,747</u>	<u>722,526</u>	<u>722,526</u>	<u>16.64</u>	<u>0.00</u>

SOLID WASTE



SOLID WASTE

Solid Waste Fund: 520 2025 BUDGET NARRATIVE

DEPARTMENT HEAD:

Kathryn Hutter

Telephone: (920) 232-1805

LOCATION:

Winnebago County Solid Waste Department

100 W. County Road Y

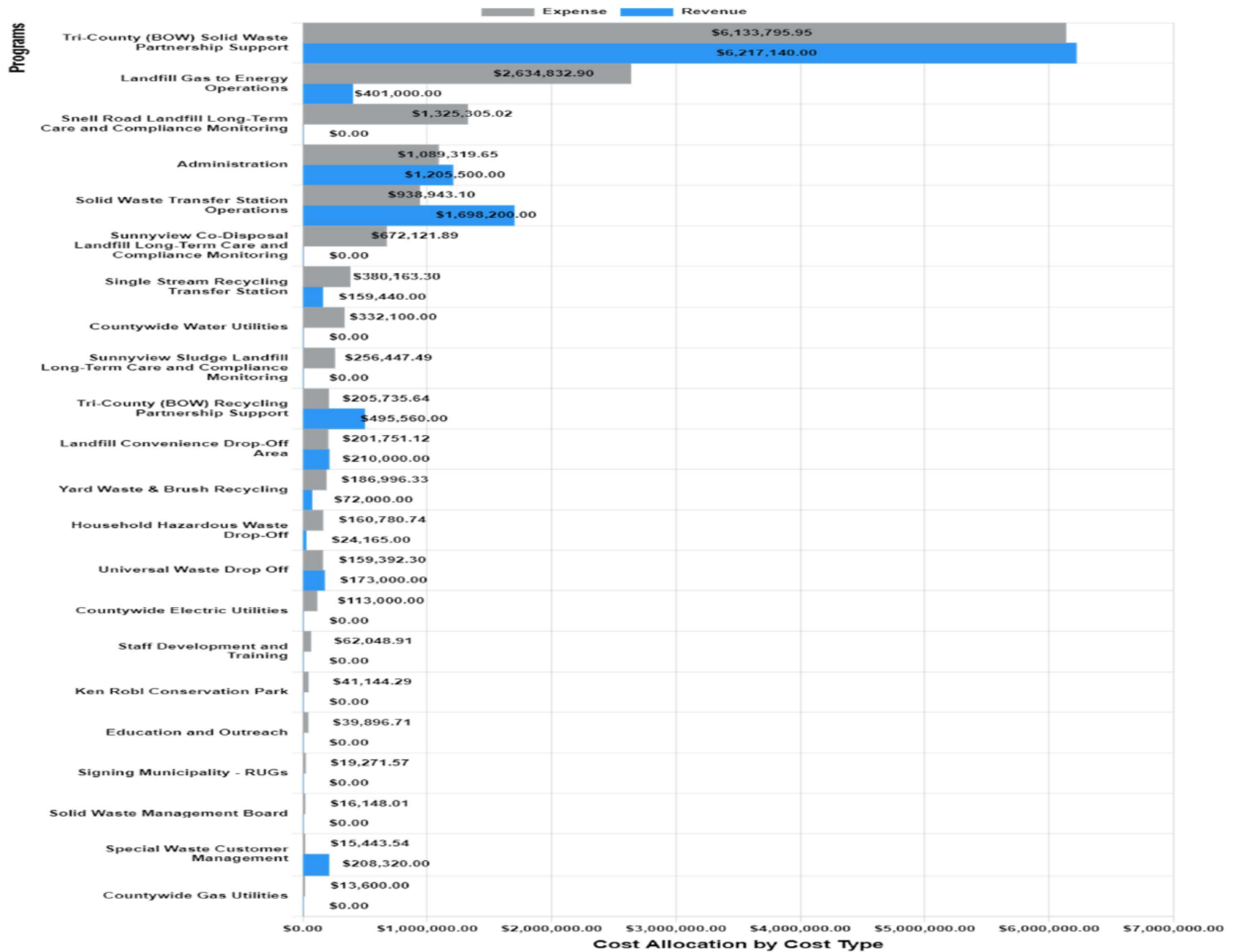
Oshkosh, WI 54901

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

Solid Waste Program Inventory

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

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



Financial Summary Solid Waste

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

Winnebago County **Budget Detail - 2025**

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

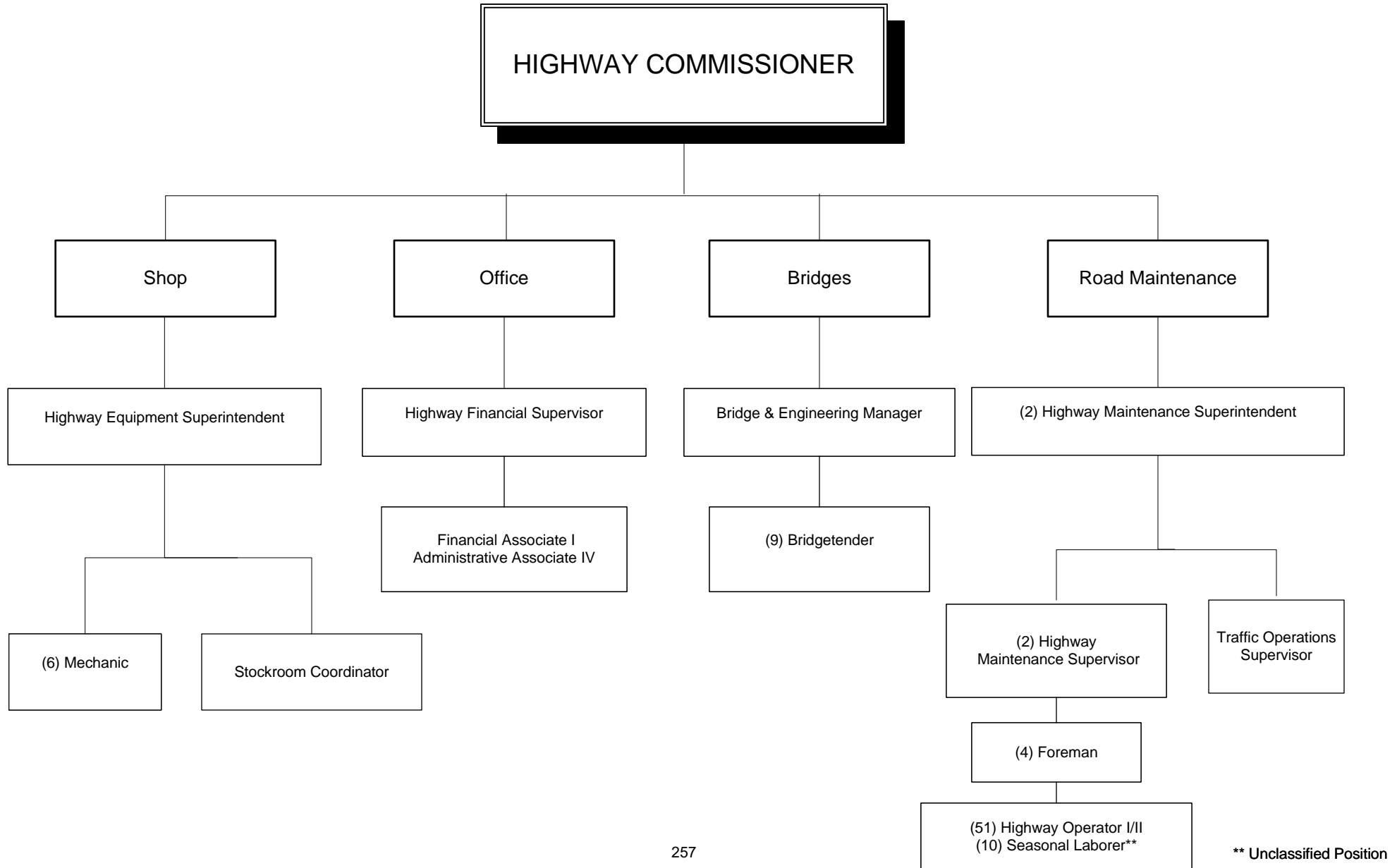
WINNEBAGO COUNTY CAPITAL OUTLAY - 2025

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

SOLID WASTE
PROGRAM BUDGETS

								TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	2025 EXECUTIVE	2024 ADOPTED	2023 ADOPTED	2025 OVER 2024	2024 OVER 2023
Administration	52801	312,039	13,500	104,400	1,019,601	1,449,540	1,277,500	172,040	1,067,033	1,335,135	(83.90)	(20.10)
Snell Road	52803	155,754	-	125,000	1,106,900	1,387,654	-	1,387,654	823,730	885,589	68.50	(7.00)
Sludge Cells	52805	41,076	-	-	80,000	121,076	-	121,076	111,237	125,334	8.80	(11.20)
Co-Disposal	52807	172,809	-	-	384,000	556,809	-	556,809	517,959	501,052	7.50	3.40
Hazardous Waste	52809	32,372	295	-	113,560	146,227	24,165	122,062	125,908	105,407	(3.10)	19.40
Recycling	52811	303,354	1,520	8,400	366,797	680,071	828,000	(147,929)	(233,944)	(67,360)	(36.80)	247.30
MSW Transfer Station	52813	505,468	500	16,800	6,634,215	7,156,983	8,645,300	(1,488,317)	(1,490,932)	(496,265)	(0.20)	200.40
Landfill Gas	52817	186,507	1,750	1,072,385	1,111,271	2,371,913	401,000	1,970,913	680,419	1,768,333	189.70	(61.50)
Grand Totals		1,709,379	17,565	1,326,985	10,816,344	13,870,273	11,175,965	2,694,308	1,601,410	4,157,225	68.20	(61.50)
Less Depreciation								(1,007,900)	(917,000)	(913,000)	9.90	0.40
Fund Adjustments - Surplus / (Deficit)								(1,686,408)	(684,410)	(3,244,225)	146.40	(78.90)
Net Solid Waste								-	-	-	0.00	0.00

HIGHWAY



HIGHWAY DEPARTMENT

Highway Fund: 540 2025 BUDGET NARRATIVE

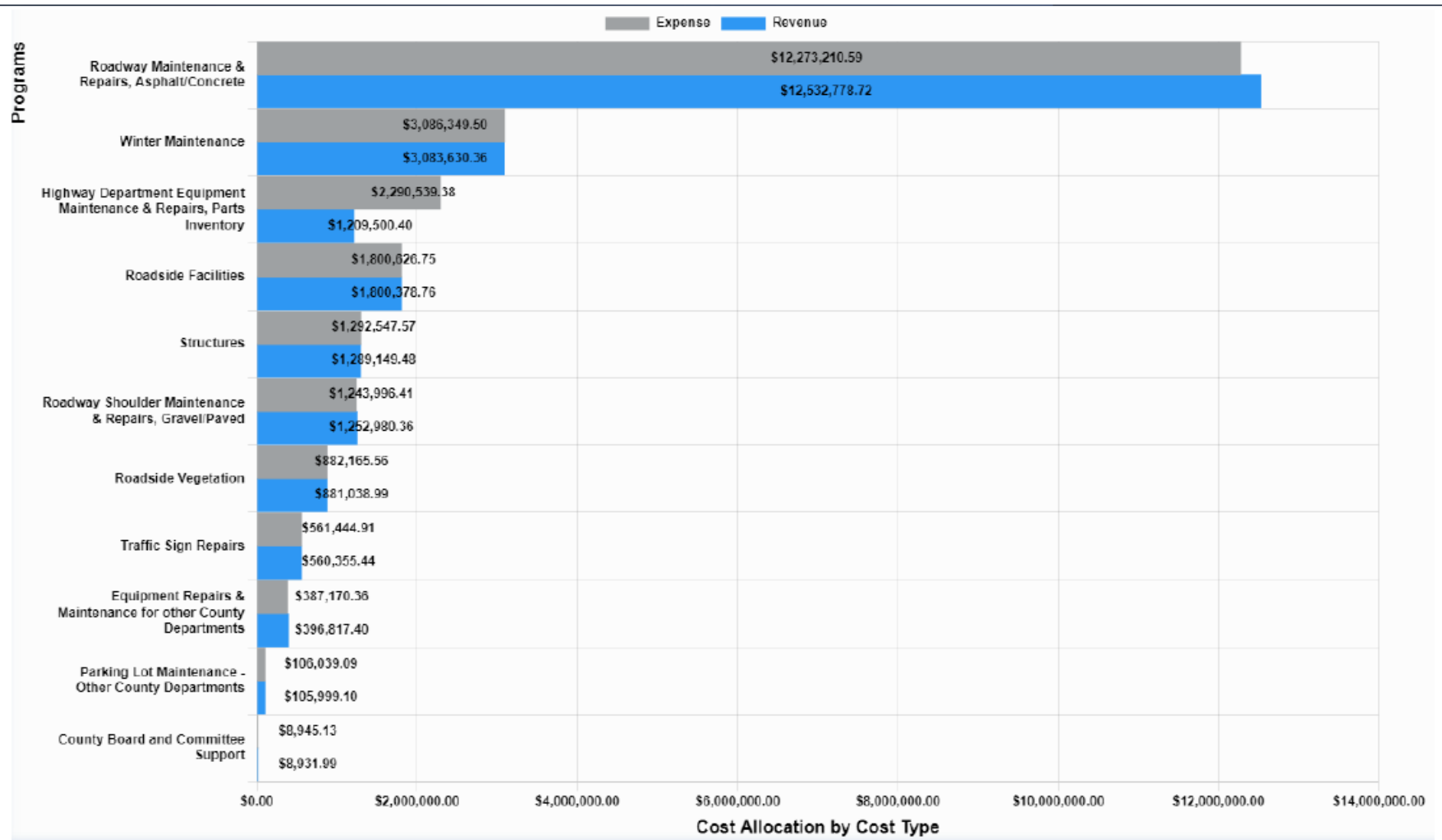
DEPARTMENT HEAD: Robert Doemel
LOCATION: Winnebago County Highway Department
901 W. County Rd Y
Oshkosh, WI 54901

TELEPHONE: (920) 232-1700

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

Highway Program Inventory

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



Financial Summary Highway

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

Winnebago County

Budget Detail - 2025

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

Winnebago County**Budget Detail - 2025**

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

Winnebago County**Budget Detail - 2025**

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

WINNEBAGO COUNTY

CAPITAL OUTLAY - 2025

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

Financial Summary County Road Maintenance

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	<u>606,242</u>	<u>2,331,560</u>	<u>2,329,236</u>	<u>2,326,560</u>
Labor	-	-	-	-
Travel	-	-	-	-
Capital	-	-	-	-
Other Expenditures	<u>1,875,789</u>	<u>3,508,699</u>	<u>3,508,699</u>	<u>3,508,699</u>
Total Expenditures	1,875,789	3,508,699	3,508,699	3,508,699
Levy			1,179,463	1,182,139

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

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

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
HEALTH & HUMAN SERVICES				
Public Health Department	\$ 5,011,975	\$ 7,872,290	\$ (900,000)	\$ 1,960,315
Child Support	1,845,002	1,952,834	-	107,832
Veterans	20,875	719,237	-	698,362
Human Services	37,554,917	56,751,565	(3,000,000)	16,196,648
Park View Health Center	16,758,915	20,432,800	(3,259,685)	414,200
	<u>\$ 61,191,684</u>	<u>\$ 87,728,726</u>	<u>\$ (7,159,685)</u>	<u>\$ 19,377,357</u>

PUBLIC HEALTH

**DIRECTOR OF
PUBLIC HEALTH**

**ADMINISTRATIVE
SERVICES**

**Public Health
Supervisor**

Public Health Planner
Public Health Preparedness Specialist
Multi Media/Public Relations Coordinator
Epidemiologist
(2) Administrative Associate III
Accountant

**HEALTHY
LIFESPAN**

**Public Health
Supervisor**

(2 FT) Community Health Strategist
(4 FT/1 PT) Public Health Nurse
(1 FT/1 PT) WI Well Women Program
Specialist
Community Health Worker

**COMMUNITY
HEALTH &
PREVENTION**

**Public Health
Supervisor**

(6) Community Health Strategist
Suicide Prevention Project Coordinator
Harm Reduction Program Coordinator
Mental Health Project Coordinator
Community Health Worker

**ENVIRONMENTAL
HEALTH**

**Environmental
Health Manager**

(4) Environmental Health Specialist I/II
Lead Abatement Project Coordinator

**COMMUNICABLE
DISEASE**

**Public Health
Supervisor**

(3 FT/1 PT)
Public Health Nurse

WIC

**WIC Program
Manager**

(1 FT/3 PT) WIC Program Nutritionist
(PT) WIC Breastfeeding Peer Counselor
(2) Administrative Associate III

PUBLIC HEALTH

General Fund – Division: 052
2025 BUDGET NARRATIVE

DEPARTMENT HEAD: Doug Gieryn

HEALTH LOCATIONS: Winnebago County Public Health Department
David Albrecht Administration Building
112 Otter Avenue, Second Floor
Oshkosh, WI 54901

Winnebago County Neenah Human Services Building
211 North Commercial Street
Neenah, WI 54956

TELEPHONE: (920) 232-3000
FAX: (920) 232-3370
EMAIL: health@co.winnebago.wi.us
WEB: www.winnebagopublichealth.org
SOCIAL: [@WinnebagoHealth](https://www.facebook.com/WinnebagoHealth)

The Public Health department will be updating the Community Health Improvement Plan in 2024 to advise the community on priority needs. This is significant due to the challenges brought forth from the pandemic particularly by lower income households. We will also be reviewed by the State for compliance with DHS 140, the required services of local health departments, as required every five years. Additionally, we will be working to address any gaps identified in 2023 from a statewide Foundational Public Health Services self-assessment. Finally, we intend to pursue potentially available DHS grant funding to increase our capacity to work on chronic disease prevention.

Public Health Program Inventory

Program	Description
01. Lead Safe Home Program	Identify homes in Winnebago County with lead hazards that house or will house children under age 6. Verifies program eligibility. Conducts lead hazard inspection of dwelling and develops scope of work for lead abatement. Recruits and develops a lead paint certified contractor base. Put lead abatement work out for bid, monitors abatement work and assures clearance testing before issuing payment to contractor. Residents of dwellings are relocated during abatement. Homes with lead poisoned children are highest priority.
02. Opioid Overdose Prevention Program	<p>Provide administrative oversight and support to the Winnebago County Overdose Fatality Review team, which examines the root causes of overdoses to develop strategies for preventing overdoses at a community level.</p> <p>*Assist community recovery efforts by supporting initiatives led by the recovery community, such as the Solutions Peer Response Team and the We Heart You Program.</p> <p>*Combat HIV, Hepatitis C, and other substance use related diseases by collaborating with other community partners in this work. Identify, and prevent substance use related disease and other harms.</p> <p>*Combat stigma and reduce overdose deaths by increasing Narcan awareness and availability in the community. This includes conducting Narcan training sessions individually with public health clients and at community events. Collaborate with other community organization on work related to enhancing Narcan awareness.</p> <p>*Supervise the overdose spike response team, handle data analysis, and disseminate information through media channels.</p>

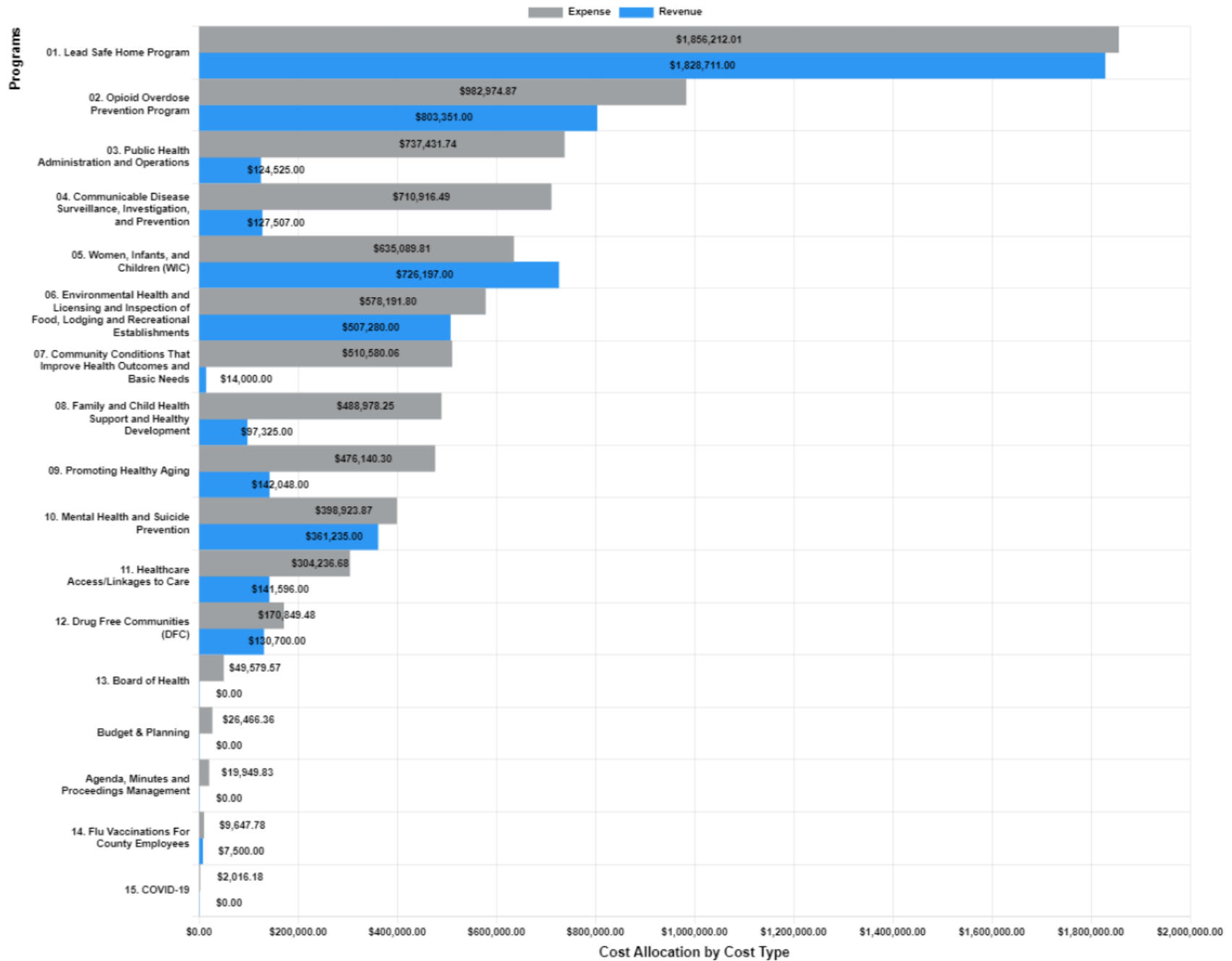
04. Communicable Disease Surveillance, Investigation, and Prevention	<p>Prevent, monitor, investigate and respond to reportable and novel communicable diseases, including outbreaks in the community. Improve public and clinical recognition and awareness of communicable diseases and other illnesses of public health importance. Provide access to immunizations as necessary. Maintain 24/7 availability for reporting, consult or response.</p> <p>WI DHS Ch 145 Subchapter I: 145.04-145.07; Subchapter II 145.10-1145.13; Subchapter III 145.15-145.22 and mandated by WI SS Ch 252: Communicable Diseases.</p> <ul style="list-style-type: none"> * Collect and analyze communicable disease data to accurately and promptly identify issues that affect the public related to communicable diseases. * Receive and review reports of communicable disease in our community. * Educate and inform the public about local disease incidence and trends. Provide or facilitate community-based
	<ul style="list-style-type: none"> initiatives to help prevent communicable diseases. * Improve public clinical recognition and awareness of communicable diseases and other illnesses of public health importance. * Provide support and staff expertise to schools, long term care facilities, and other congregate facilities in areas related to communicable disease prevention and control. * Advise and assist refugee resettlement organizations as it relates to communicable disease follow up with clients. * Conduct communicable disease activities relating to prevention, monitoring, conducting epidemiological investigations, and respond to communicable diseases, including outbreaks. * Support and work with individuals needing health services. * Reduce vaccine preventable diseases (measles, mumps, chicken pox, whooping cough, tetanus, hepatitis, etc.) by surveilling and promoting immunization coverage for the public (shingles, HPV, RSV etc.). * Provider of last resort for child and adult immunizations. Contract with the state.
05. Women, Infants, and Children (WIC)	<p>The Special Supplemental Nutrition Program (SNAP) for Women, Infants, and Children (WIC) is a federally funded nutrition program which aims to safeguard health by providing nutritious supplemental foods, breastfeeding support, health care and basic needs referrals, and nutrition education to low-income pregnant, breastfeeding, non-breastfeeding postpartum women, and to infants and children up to age 5 who are found to be nutritionally at risk. WIC monthly caseload is over 2300 per month and serves over 4000 unique persons per year. WIC voucher redemption brings in over \$1.7M to local retailers in Winnebago County. WI SS Ch 253.06 and US Code 42 USC 1786</p> <ul style="list-style-type: none"> *WIC supports community and economic development by recruiting and promoting vendor participation in offering WIC eligible food items. *WIC supports local farmers and WIC participants by providing additional farm market benefits in the summer months to increase the availability of locally grown, fresh fruits and vegetables in the family's diet. The 2023 farm market season provided almost \$20,000 of income for local farmers. * WIC Breastfeeding Peer Program supports pregnant and breastfeeding women's individual breastfeeding goals to improve the nutrition and health of women and their infant. * The Fit Families Program provides additional education and coaching to increase physical activity, drink more water and eat more fruits and vegetables nutrition education to families of children who are 2 to 4 years of age. * WIC assists families with access to basic needs by referrals to additional community resources including diapers, hygiene products, car seats, immunizations, safe sleep programs, intensive breastfeeding support and prenatal care and support services.

<p>06. Environmental Health and Licensing and Inspection of Food, Lodging and Recreational Establishments</p>	<p>Conducts licensing and inspection of food, lodging, and other establishments as an agent of the state of Wisconsin. Respond to complaints, educate operators and new establishment plans, and investigate illness outbreaks.</p> <ul style="list-style-type: none"> * Regulates the inspection and licensing of over 1200 retail food, lodging establishments, special events, camps and campgrounds, swimming pools, mobile home communities, body art establishments, and animal facilities (pet stores, grooming salons, kennels). Ultimately these inspections serve the whole community ensuring food establishments are operating in a safe manner, preventing food borne outbreaks and illness. * Investigates disease outbreaks (food, water, vector-borne) when they occur. * Educates and communicates operators and the general public on licensing, inspection requirements and code interpretations. * Review plans for new/upgraded establishments/facilities. <p>WI Adm Code DATCP Ch 97.3 subchapter III and IV and WI Adm Code ATCP 74; ATCP 75,76,78, 79; Safety and Professional Services Admin Code 221 and State Statute 463; 101.935(2)(e). WI Adm Code DHS 140.06</p> <p>Identify, respond to, and address adverse or potentially hazardous environmental health conditions and other human health hazards. These include indoor and outdoor air quality, living conditions, animal bites and disease, vector borne hazards, water quality, childhood lead poisoning and other threats to health. Mandated under: WI SS Ch 254 Environmental Health Subchapter II (Toxic Substance), IV (Recreational Sanitation, VI (Human Health Hazards)</p> <ul style="list-style-type: none"> * Identifies , responds and mitigates factors associated with adverse environmental conditions/human health hazards and complaints on air quality, water quality, food safety, and other conditions potentially hazardous to health (housing, nuisances, animal bites, vectors) from the public. * Regulates drinking water safety through the Transient Non-Community Water System Program (water testing and well inspections for public establishments not on municipal water system. (Agent for the DNR). * Collaborates with municipalities on special events. * Responds to calls and request from the public and elected officials and educates based on the concern presented. * Provides community education related to environmental health hazards. * Promotes and sells radon test kit sales throughout the year. Educates households with high Radon levels. Answers general radon questions from the public. Winnebago County has high levels of radon. * Conducts childhood lead poisoning investigations. <p>[Environmental and Water Quality] [Access to Basic Needs Environmental Health]</p>
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<p>07. Community Conditions That Improve Health Outcomes and Basic Needs</p>	<p>This program focuses on identifying and addressing community conditions that impact public health outcomes and access to basic needs. This program:</p> <ul style="list-style-type: none"> * Develops and implements interventions that supports positive public health outcomes such as: ensuring access and connection to basic needs, treatment and resources. * Current areas of work include housing, transportation, social connectedness, early childhood and other factors that help people thrive. * Fosters and supports community involvement, partnerships and engagement to strengthen community voice in identifying solutions to issues impacting their lives and health. * Assists communities to develop and implement interventions, policies, and systems to promote practices that support positive public health outcomes and resilient communities. * Uses a variety of accessible, transparent, and inclusive methods of communication to convey and to receive information from the public and stakeholders. * Identifies and addresses factors impacting population health by implementing evidence-informed and emerging best practices. * Works alongside other county departments to identify areas of collaboration, data collection, funding and promotion to increase community knowledge and accessibility to needed county programs. * Supports community- led initiatives by providing space, support and opportunity for groups and organizations to come together to develop strategies to implement programs, which may be grant writing assistance, policy assessment, convening partners, data analysis, and research among other strategies. * Develops strategies to improve the physical, environmental, social, and economic conditions affecting health. * Federal DHS Vital Conditions for Health; DHS 140 .04 (1) (e) (1) ; DHS 140.04 (1) (g) (1,2); DHS 140.04 (1) (h); DHS 140.06.4
<p>08. Family and Child Health Support and Healthy Development</p>	<p>Provide quality maternal and child health care services such as perinatal care, developmental and biometric screenings, safe sleep, car seat safety, breastfeeding support and more to limited income families to help assure healthy child development; State Statute, Chapter 253.02(2)(4), Title V Maternal Child Health.</p> <ul style="list-style-type: none"> *Coordinate regional strategies with First Five Fox Valley; to collect and analyze data, improving health delivery systems and access to basic need resources that aim to decrease need for future social services including but not limited to mental health, substance use, economic support, interpersonal violence and abuse, and law enforcement. These basic need resources aim to break the cycles of poverty and prevent other adverse childhood experiences that lead to poor life outcomes. * Perinatal care coordination to improve birth outcomes * New Birth Visits/Contact addressing needs for child, mother and caregivers * Breastfeeding Support (individual & community access) <p>Provide Parent Resource Hours for families to access health resources; facilitate access to free or reduced hygiene supplies (menstrual supplies, diapers, oral care)</p> <ul style="list-style-type: none"> * Assist families with obtaining a proper car seat and educating on installation practices to reduce infant car injuries * Education related to infant and child safe sleep and ensuring a safe sleep product (pack n plays) is available * Childhood Lead Poisoning Prevention (<6yrs); screenings, provider coordination, home investigations * Early Childhood Community Strategy, including pro-family policy (First Five Fox Valley, State of the Child Reports, ASQ Database, Title V. Grant Implementation) * Public Health nursing expertise contracted by HeadStart to consult ongoing needs * Facilitate Winnebago County's Child Death Review Team

09. Promoting Healthy Aging	<p>Improving quality of life for aging individuals through direct services and population-based supports. This program helps keep seniors independent longer and reducing need and burden to independent and assisted-living care facilities. Services improve strength and mental health of seniors thereby preventing and reducing injury from falls, the leading need of EMS runs.</p> <ul style="list-style-type: none"> * Enable older individuals to maintain their well-being through locally developed community-based systems of services (Older Adult Title III D) by coordinating with the ADRC to write, implement and evaluate the four-year Winnebago County Aging Plan. * Risk assessments and the coordination of the provision of Wellness Plus classes/evidence based classes at over 30 locations in Winnebago: (Tai Chi, Strong Bodies, Mind Over Matter, Chronic Disease Management, Falls Prevention etc.) * Support Falls Prevention activities with community partners (EMS, Senior Centers, Committee's on Aging). * Contract with Winnebago County Housing Authority (HA) to provide onsite access to Public Health Nurse expertise and interventions to over 1,000 HA residents. * Health Nursing Services: home nursing visits in response to falls, medication checks, provider referrals and other services to assist individuals age in place/help keep independence in home. * Promote and support older adult social connection events to reduce isolation, stimulate brain health and foster community support systems. * Community Health Worker provides outreach engagement with our aging population to improve basic needs, health literacy and social connection.
10. Mental Health and Suicide Prevention	<p>Community health assessment identified mental health and suicide prevention as a community health priority. We address this priority by collaborating with the North East Wisconsin Mental Health Connection (NEWMHC) as the fiscal agent for grants and embed staff focused on enhancing community engagement and supporting system change in mental health and suicide prevention efforts. This program leads the development of prevention strategies, oversees operations through backbone support, and actively contributes to the Adult Suicide Death Review Team. Participation in local community suicide prevention groups and facilitation of data collection for surveillance purposes. State statutes require addressing community priorities identified in the community health improvement plan and in alignment with state health improvement health priorities.</p>
11. Healthcare Access/Linkages to Care	<p>Coordinate and promote health prevention and healthcare access services which improves health outcomes, especially to our most vulnerable populations, including the uninsured and incarcerated.</p> <p>Wisconsin Well Woman Program (WWWP)- DHS Administrative Code 147 and WI SS Ch 253.075 (4):</p> <ul style="list-style-type: none"> * Coordinate enrollment to the WWWP program for nine counties. * Coordinate provision of program services such as mammograms and cancer prevention screenings (HPV, Pap smears, etc.) to income eligible women. * Maintain extensive database to monitor, ensure, and strategize for better health infrastructure. <ul style="list-style-type: none"> * Provide health services and health care resources (perinatal, vaccines, health service referrals) for jail population * Improve community's access to healthcare: Conduct research and educate staff, partners, participants and community at large about issues affecting health care access (transportation, cost, language, location, insurance, etc.). Provide information about the changes in eligibility, standards and enrollment requirements to health care resources and services. Review and assess related policies. <p>*Provide presentations to the public on health insurance enrollment updates, community resources, and referral options.</p>

12. Drug Free Communities (DFC)	<p>This program supports Breakwater, a community coalition that organizes and carries out activities aimed at preventing and decreasing youth substance use thereby decreasing adults substance use over time. Work includes: youth engagement, community events, educational series, prevention campaigns, and youth-led events. Data shows that early substance use raises the risk of future substance use and mental health issues. Focusing on preventing youth substance use, decreases future substance use disorder rates.</p> <p>* Federal grant focusing on primary substance use prevention for youth.</p>
15. COVID-19	COVID-19 pandemic response, immunization clinics, testing materials distribution, public education, communication, data analysis
03. Public Health Administration and Operations	<p>*Provides direction and administrative management of the Public Health Department in providing Public Health services to Winnebago County. Develops and administers the table of organization and translates the department's mission and vision into action. Supervises and administers any program assigned to the responsibility of Public Health by the federal, state or county government. Supervises the operations and administration of the department. Enforces public health statutes and rules. WI SS Ch 251</p> <p>*Customer support: serves EXTERNAL (COMMUNITY) and internal customers (reception, program support). Supports other county department programs such as providing DNA swabbing services at Child Support and other internal public health programs such as providing immunization clinics' administrative assistance.</p> <p>* Accounting and Budgeting: Manages daily financial operations; budget preparation and monitoring; grant and contract management and reporting. Sets rates and fees for services.</p> <p>* Public Health Planning: Coordinates development and completion of required Public Health Planning including: Community Health Assessment; Workforce Development Plan; Performance Management and Quality Improvement Plans; Community Health Improvement Plans. Provide or arrange for other services that the local health department determines appropriately address objectives or services in the most recent state public health agenda. DHS Ch 140.04(g)</p> <p>* Data Analytics: Analyzes health data to identify risk factors for diseases, evaluate interventions, and assess the effectiveness of public health programs. Monitors the occurrence of diseases and health conditions within a population to detect trends and outbreaks early (Epidemiology). Mandated under: DHS Ch 140.04- 140.06</p> <p>*Communication and Public Relations: Program uses a variety of accessible, transparent and inclusive methods of communication to convey and to receive public health information from the public and stakeholders, including the media, community/county partners and more. Disseminate relevant, accurate information and evidence-informed prevention guidance to the public health system and community. Develop and maintain the department's various social media platforms for the public health department and website.</p> <p>Mandated under: DHS Ch 140.04 (1)(b)(3); 140.04(1)(e)(3).; 140.04 (2)(a); 140.04(1)(e)(2-4).</p> <p>*Emergency Preparedness and Response: Prepare staff and the community to help prevent, respond, and recover from public health emergencies including natural and man-made disasters. These include severe weather (heat, cold, flooding, power loss, etc.) and chemical, biological, radiological, and nuclear hazards. Assure 24/7 availability, conduct planning, scenario exercises, and emergency communications. WI SS 323.02 (16) and Adm Code DHS Ch 140.04(1)(d)1.</p>
13. Board of Health	<p>* Prepare for and attend Board of Health, County Board, P&F, Legislative and other county board supervisor attended committee meetings; draft legislation, ordinance amendments, resolutions and other supporting materials.</p> <p>* Respond to calls and requests from county board supervisors and committees. WI SS Ch 251</p>
14. Flu Vaccinations For County Employees	Provide flu vaccinations to county employees.



Financial Summary Public Health

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	1,580,181	5,544,925	5,394,553	5,011,975
Labor	2,327,691	4,964,759	5,105,729	4,891,732
Travel	33,909	55,076	91,635	89,831
Capital	-	-	-	-
Other Expenditures	999,367	3,213,410	2,921,396	2,890,727
Total Expenditures	3,360,967	8,233,245	8,118,760	7,872,290
Levy Before Fund Balance Adjustment			2,724,207	2,860,315
Decrease Designated Public Health Fund Balance			(862,903)	(900,000)
Net Levy After Fund Balance Adjustment			1,861,304	1,960,315

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 052 - Public Health							
Revenue							
Intergov Rev:							
Medicaid Title 19	42000	0	8,000	8,000	9,100	7,200	-10.00%
WI Children and Families	42005	587,478	618,230	618,230	652,035	724,797	17.24%
WI Health Services	42007	1,649,503	3,132,178	3,388,461	3,292,155	2,698,644	-13.84%
US Dept of Justice	42013	382,086	444,125	444,125	490,550	413,851	-6.82%
US Health and Human Services	42014	0	0	0	0	0	0.00%
Other Grantor Agencies	42019	382,045	550,494	557,489	430,829	501,535	-8.89%
Interdept Other Grant	62019	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		3,001,112	4,753,027	5,016,305	4,874,669	4,346,027	-8.56%
Public Services:							
Offset Revenue	45013	24,883	24,000	24,000	25,000	25,000	4.17%
Inspection Fees	45021	463,916	460,000	460,000	463,000	475,000	3.26%
Housing Authority	45028	106,664	121,488	121,488	121,488	126,348	4.00%
Donations	45034	100	0	0	0	0	0.00%
Client Cost Shares Fees	45035	6,668	5,000	5,000	4,500	5,000	0.00%
County Client Services	45036	3,937	2,000	2,000	9,600	11,000	450.00%
State Testing Reimbursements	45038	855	700	700	700	0	-100.00%
Private Pay Fees	45046	3,275	3,000	3,000	2,250	2,500	-16.67%
Other Public Charges	45057	0	0	0	0	0	0.00%
Public Services Subtotal:		610,298	616,188	616,188	626,538	644,848	4.65%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 052 - Public Health							
Interfund Revenue:							
Nursing Services	65084	22,596	24,338	24,338	42,718	20,100	-17.41%
Interfund Revenue Subtotal:		22,596	24,338	24,338	42,718	20,100	-17.41%
Total Operating Revenue:		3,634,006	5,393,553	5,656,831	5,543,925	5,010,975	-7.09%
Misc Revenues:							
Other Miscellaneous Revenues	48109	1,085	1,000	1,000	1,000	1,000	0.00%
Misc Revenues Subtotal:		1,085	1,000	1,000	1,000	1,000	0.00%
Total Non-Operating Revenue:		1,085	1,000	1,000	1,000	1,000	0.00%
Revenue Total:		3,635,091	5,394,553	5,657,831	5,544,925	5,011,975	-7.09%
Expense							
Wages:							
Regular Pay	51100	3,211,872	3,555,979	3,575,479	3,575,479	3,561,228	0.15%
Temporary Employees	51101	31,806	260,000	260,000	9,000	15,000	-94.23%
Overtime	51105	403	0	0	0	0	0.00%
Payout Wages	51120	1,106	0	0	0	0	0.00%
Wage Turnover Savings	51150	0	(79,530)	(79,530)	0	(80,000)	0.59%
Wages Allocated	51199	0	0	0	0	0	0.00%
Wages Subtotal:		3,245,186	3,736,449	3,755,949	3,584,479	3,496,228	-6.43%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 052 - Public Health							
Fringes Benefits:							
FICA Medicare	51200	237,506	287,597	298,597	298,597	280,087	-2.61%
Health Insurance	51201	643,766	756,207	756,207	756,207	789,951	4.46%
Dental Insurance	51202	33,066	36,632	36,632	36,632	39,266	7.19%
Workers Compensation	51203	22,824	61,704	61,704	61,704	49,669	-19.50%
Unemployment Comp	51204	3,330	0	0	0	0	0.00%
WI Retirement	51206	215,534	237,343	237,343	237,343	246,082	3.68%
Fringe Benefits Other	51207	17,056	19,881	19,881	19,881	20,449	2.86%
Fringe Turnover Savings	51250	0	(30,084)	(30,084)	(30,084)	(30,000)	-0.28%
Fringes Allocated	51299	0	0	0	0	0	0.00%
Fringes Benefits Subtotal:		1,173,082	1,369,280	1,380,280	1,380,280	1,395,504	1.92%
Total Labor:		4,418,268	5,105,729	5,136,229	4,964,759	4,891,732	-4.19%
Travel:							
Registration Tuition	52001	38,063	39,900	42,900	25,227	43,965	10.19%
Automobile Allowance	52002	7,625	18,900	19,100	12,000	11,242	-40.52%
Vehicle Lease	52003	0	200	200	0	0	-100.00%
Commercial Travel	52004	6,363	10,660	10,660	3,369	11,300	6.00%
Meals	52005	2,766	4,675	4,675	2,128	5,100	9.09%
Lodging	52006	15,355	15,650	15,650	11,500	16,232	3.72%
Other Travel Exp	52007	1,067	1,650	1,650	552	1,692	2.55%
Taxable Benefit	52008	284	0	0	300	300	100.00%
Vehicle Mileage Allocated	52099	0	0	0	0	0	0.00%
Travel Subtotal:		71,523	91,635	94,835	55,076	89,831	-1.97%
Total Travel:		71,523	91,635	94,835	55,076	89,831	-1.97%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 052 - Public Health							
Capital Outlay:							
Equipment	58004	24,650	0	35,000	0	0	0.00%
Capital Outlay Subtotal:		24,650	0	35,000	0	0	0.00%
Total Capital:		24,650	0	35,000	0	0	0.00%
Office:							
Office Supplies	53000	4,887	13,780	18,780	6,650	5,308	-61.48%
Printing Supplies	53002	2,346	1,500	1,750	2,500	3,250	116.67%
Print Duplicate	53003	5,748	9,677	10,898	17,265	5,800	-40.06%
Postage and Box Rent	53004	1,066	1,385	1,385	1,385	1,385	0.00%
Computer Supplies	53005	949	1,000	1,000	1,000	1,000	0.00%
Computer Software	53006	16,887	19,270	20,470	34,366	15,000	-22.16%
Telephone	53008	30,401	50,000	50,000	30,000	32,592	-34.82%
Telephone Supplies	53009	14	2,000	2,000	600	200	-90.00%
Print Duplicate	73003	7,299	11,500	11,500	10,000	11,500	0.00%
Postage and Box Rent	73004	3,977	6,000	6,000	4,000	4,500	-25.00%
Computer Licensing Charge	73006	14,984	20,515	20,515	20,515	0	-100.00%
Office Subtotal:		88,558	136,627	144,298	128,281	80,535	-41.05%
Operating:							
Advertising	53500	13,086	19,450	41,700	39,405	21,940	12.80%
Subscriptions	53501	20,080	12,172	12,172	4,457	3,846	-68.40%
Membership Dues	53502	4,448	3,150	3,150	3,150	3,150	0.00%
Food	53520	4,026	15,733	15,733	3,150	3,200	-79.66%
Small Equipment	53522	3,685	2,000	6,000	75,000	4,000	100.00%
Medical Supplies	53524	16,905	9,000	16,000	16,425	9,000	0.00%
Other Operating Supplies	53533	178,775	707,588	915,921	1,036,390	893,025	26.21%
Automobile Allowance-Other	53538	1,100	7,500	8,163	8,250	8,250	10.00%

Winnebago County

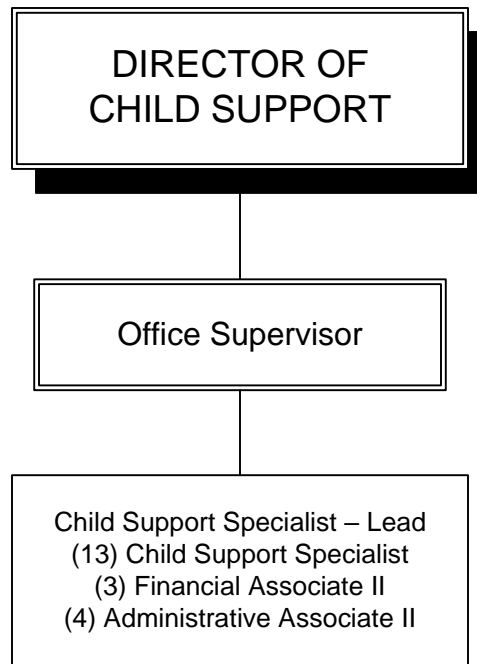
Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 052 - Public Health							
Vehicle Lease Other	53539	267	0	0	0	0	0.00%
Commercial Travel Other	53540	0	0	0	0	0	0.00%
Meals Other	53541	6,386	30,000	30,000	0	0	-100.00%
Lodging Other	53542	18,697	75,000	83,724	47,500	47,500	-36.67%
Motor Fuel	53548	2,535	3,000	3,000	3,000	3,000	0.00%
Operating Licenses Fees	53553	433	180	180	0	180	0.00%
Employee Benefit Taxable Other	53578	52	0	0	54	0	0.00%
Small Equipment Technology	53580	14,260	19,850	27,171	53,214	0	-100.00%
Motor Fuel	73548	102	100	100	0	0	-100.00%
Operating Subtotal:		284,838	904,723	1,163,014	1,289,995	997,091	10.21%
Repairs & Maint:							
Maintenance Equipment	54022	327	600	600	600	600	0.00%
Maintenance Vehicles	54023	1,106	500	500	150	150	-70.00%
Maintenance Vehicles	74023	694	500	500	203	400	-20.00%
Technology Repair and Maintain	74029	3,399	3,333	3,333	3,333	0	-100.00%
Repairs & Maint Subtotal:		5,526	4,933	4,933	4,286	1,150	-76.69%
Contractual Services:							
Vehicle Repairs	55005	675	0	0	3,000	3,000	100.00%
Professional Service	55014	6,385	2,500	2,500	1,000	2,500	0.00%
Other Contract Serv	55030	868,944	1,776,584	2,005,669	1,677,439	1,597,117	-10.10%
Administration Fee	55037	28,186	30,000	30,000	30,000	30,000	0.00%
Interpreter	55041	5,371	2,000	3,300	12,280	12,280	514.00%
Building Rental	55042	0	2,400	2,400	4,000	4,800	100.00%
Other Contract Services	75030	0	0	7,000	1,500	0	0.00%
Building Rental	75042	48,330	40,200	40,200	40,200	40,200	0.00%
Technology Interfund Exp	75100	0	0	0	0	101,337	100.00%
Contractual Services Subtotal:		957,891	1,853,684	2,091,069	1,769,419	1,791,234	-3.37%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 052 - Public Health							
Insurance Expenses:							
Prop Liab Insurance	76000	21,156	21,429	21,429	21,429	20,717	-3.32%
Insurance Expenses Subtotal:		21,156	21,429	21,429	21,429	20,717	-3.32%
Total Other Operating:		1,357,969	2,921,396	3,424,742	3,213,410	2,890,727	-1.05%
Expense Total:		5,872,411	8,118,760	8,690,806	8,233,245	7,872,290	-3.04%
Public Health Net/(Levy):		(2,237,319)	(2,724,207)	(3,032,975)	(2,688,320)	(2,860,315)	5.00%
Assigned Public Health Fund Balance applied (Note):			862,903	862,903	862,903	900,000	4.30%
Public Health Net/(Levy):		(2,237,319)	(1,861,304)	(2,170,072)	(1,825,417)	(1,960,315)	5.32%

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

CHILD SUPPORT



CHILD SUPPORT

General Fund – Department: 050
2025 BUDGET NARRATIVE

DEPARTMENT HEAD: Julie Mabry
LOCATION: Winnebago County Courthouse
415 Jackson Street, Room 170
Oshkosh, WI 54901

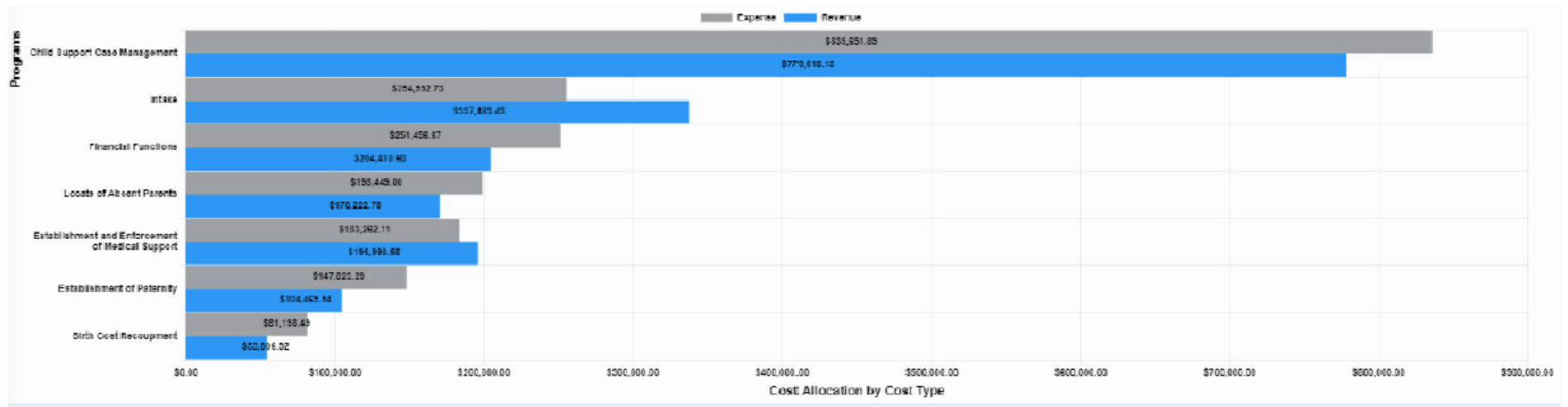
TELEPHONE: (920) 236-1135

The Child Support Agency serves the children and families of Winnebago County by encouraging responsible parenting through promoting the involvement of both parents or guardians and ensuring children receive the financial and other support they need and deserve.

Child Support Program Inventory

Program	Description
Birth Cost Recoupment	§ 767.89, Wis. Stats. States that if Badger Care paid for the birth of a child the CSA may recoup birthing costs as long as they are following the correct formula.
Establishment and Enforcement of Medical Support	(mandated under: 45 CFR 303.3, 303.31, 303.32, DCF 150; 767.513 Wis. Stats) Agency provides services to establish and enforce orders for medical support, which is health insurance for the child.
Establishment of Paternity	(mandated under: DCF 151, 45 CFR 303.5. 767.80 Wis. Stats) Agency provides services to establish paternity of non- martial children; conducts genetic testing, and related services to add father to birth certificate.
Financial Functions	(Mandated under 45 CFR 303.100 59.53(5)(b) Wis. Stats.) Agency performs court order entry of all child support and medical support orders entered in county and performs all related financial adjustments, reconciliations, suspense reports and recoupments.
Intake	§ 303.2 Establishment of cases and maintenance of case records. Accept an application as filed on the day it and the application fee are received. An application is a record that is provided or used by the State which indicates that the individual is applying for child support enforcement services under the State's title IV-D program and is signed, electronically or otherwise, by the individual applying for IV-D services. For all cases referred to the IV-D agency or applying for services under § 302.33 of this chapter, the IV-D agency must, within no more than 20 calendar days of receipt of referral of a case or filing of an application for services under § 302.33, open a case by establishing a case record and, based on an assessment of the case to determine necessary action.
Locate of Absent Parents	(mandated under: 45 CFR 303.3) Agency provides locate and investigative services to obtain information on absent parents necessary to establish and enforce paternity and/or support.
Child Support Case Management	Case management to ensure compliance with court ordered conditions

Child Support Program Expense and Revenue



Financial Summary Child Support

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	339,126	1,753,640	1,753,640	1,845,002
Labor	738,603	1,722,052	1,701,871	1,809,483
Travel	160	3,874	3,874	11,393
Capital	-	-	-	-
Other Expenditures	47,692	99,925	98,361	131,958
Total Expenditures	786,455	1,825,851	1,804,106	1,952,834
Levy			50,466	107,832

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 050 - Child Support							
Revenue							
Intergov Rev:							
WI Children and Families	42005	1,529,962	1,727,731	1,727,731	1,727,731	1,821,926	5.45%
Intergov Rev Subtotal:		1,529,962	1,727,731	1,727,731	1,727,731	1,821,926	5.45%
Public Services:							
Blood Tests	45016	7,330	10,000	10,000	10,000	8,512	-14.88%
Sheriff Fees	45017	12,658	15,909	15,909	15,909	14,564	-8.45%
Public Services Subtotal:		19,988	25,909	25,909	25,909	23,076	-10.93%
Total Operating Revenue:		1,549,950	1,753,640	1,753,640	1,753,640	1,845,002	5.21%
Revenue Total:		1,549,950	1,753,640	1,753,640	1,753,640	1,845,002	5.21%
Expense							
Wages:							
Regular Pay	51100	1,046,232	1,111,601	1,111,601	987,432	1,191,095	7.15%
Overtime	51105	29,578	0	0	29,673	0	0.00%
Comp Time	51108	214	0	0	5	0	0.00%
Wages Subtotal:		1,076,024	1,111,601	1,111,601	1,017,110	1,191,095	7.15%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 050 - Child Support							
Fringes Benefits:							
FICA Medicare	51200	78,355	85,038	85,038	73,355	91,121	7.15%
Health Insurance	51201	300,091	399,950	399,950	309,506	416,245	4.07%
Dental Insurance	51202	16,178	21,092	21,092	16,678	20,462	-2.99%
Workers Compensation	51203	783	1,180	1,180	1,102	1,025	-13.14%
Unemployment Comp	51204	0	0	0	0	0	0.00%
WI Retirement	51206	72,995	76,701	76,701	69,450	82,780	7.93%
Fringe Benefits Other	51207	5,506	6,309	6,309	4,997	6,755	7.07%
Fringes Benefits Subtotal:		473,908	590,270	590,270	475,088	618,388	4.76%
Total Labor:		1,549,933	1,701,871	1,701,871	1,492,198	1,809,483	6.32%
Travel:							
Registration Tuition	52001	1,650	1,390	1,390	1,020	4,729	240.22%
Automobile Allowance	52002	752	657	657	943	1,186	80.52%
Commercial Travel	52004	0	0	0	0	600	100.00%
Meals	52005	55	250	250	260	2,040	716.00%
Lodging	52006	180	1,392	1,392	1,340	2,464	77.01%
Other Travel Exp	52007	181	100	100	96	264	164.00%
Taxable Benefit	52008	293	85	85	45	110	29.41%
Travel Subtotal:		3,110	3,874	3,874	3,704	11,393	194.09%
Total Travel:		3,110	3,874	3,874	3,704	11,393	194.09%

Winnebago County

Budget Detail - 2025

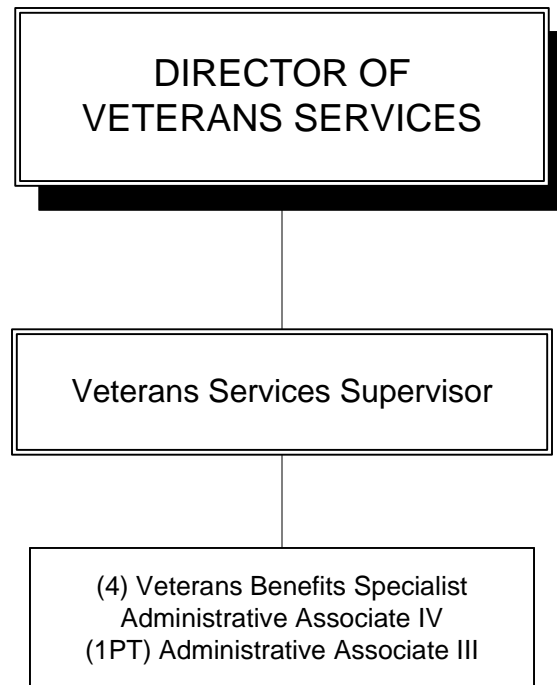
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 050 - Child Support							
Office:							
Office Supplies	53000	3,442	4,400	4,400	3,077	3,850	-12.50%
Printing Supplies	53002	1,544	3,500	3,500	3,218	2,700	-22.86%
Postage and Box Rent	53004	3	0	0	0	0	0.00%
Computer Supplies	53005	127	0	0	0	0	0.00%
Telephone	53008	3,421	4,000	4,000	4,889	3,936	-1.60%
Telephone Supplies	53009	0	250	250	326	350	40.00%
Print Duplicate	73003	5,764	1,499	1,499	1,265	2,956	97.20%
Postage and Box Rent	73004	19,875	22,173	22,173	23,278	22,095	-0.35%
Computer Licensing Charge	73006	5,006	8,579	8,579	8,579	0	-100.00%
Office Subtotal:		39,182	44,401	44,401	44,632	35,887	-19.18%
Operating:							
Subscriptions	53501	157	0	0	0	0	0.00%
Membership Dues	53502	1,897	568	568	568	1,500	164.08%
Small Equipment	53522	305	600	600	600	600	0.00%
Legal Fees	53530	37,249	30,000	30,000	29,245	34,125	13.75%
Operating Licenses Fees	53553	150	300	300	300	300	0.00%
Small Equipment Technology	53580	596	0	0	0	0	0.00%
Operating Subtotal:		40,354	31,468	31,468	30,713	36,525	16.07%
Repairs & Maint:							
Maintenance Equipment	54022	1,085	1,085	1,085	1,085	1,085	0.00%
Equipment Repairs	54029	0	0	0	0	0	0.00%
Technology Repair and Maintain	74029	957	1,056	1,056	1,056	0	-100.00%
Repairs & Maint Subtotal:		2,042	2,141	2,141	2,141	1,085	-49.32%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 050 - Child Support							
Contractual Services:							
Medical and Dental	55000	11,785	12,304	12,304	14,626	12,131	-1.41%
Legal Services	55001	0	0	0	0	0	0.00%
Professional Service	55014	659	450	450	390	444	-1.33%
Interpreter	55041	377	500	500	327	445	-11.00%
Medical and Dental	75000	1,538	2,200	2,200	2,200	2,000	-9.09%
Technology Interfund Exp	75100	0	0	0	0	38,487	100.00%
Contractual Services Subtotal:		14,359	15,454	15,454	17,543	53,507	246.23%
Insurance Expenses:							
Prop Liab Insurance	76000	5,855	4,897	4,897	4,897	4,954	1.16%
Insurance Expenses Subtotal:		5,855	4,897	4,897	4,897	4,954	1.16%
Total Other Operating:		101,792	98,361	98,361	99,926	131,958	34.16%
Expense Total:		1,654,835	1,804,106	1,804,106	1,595,828	1,952,834	8.24%
Child Support Net/(Levy):		(104,885)	(50,466)	(50,466)	157,812	(107,832)	113.67%

VETERANS SERVICES



VETERANS SERVICES

General Fund – Department: 059 2025 BUDGET NARRATIVE

DEPARTMENT HEAD: Lydia Wilz, Interim Director
LOCATION: Winnebago County Veterans Services
Oshkosh Human Services Building
220 Washington Avenue, Third Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3400

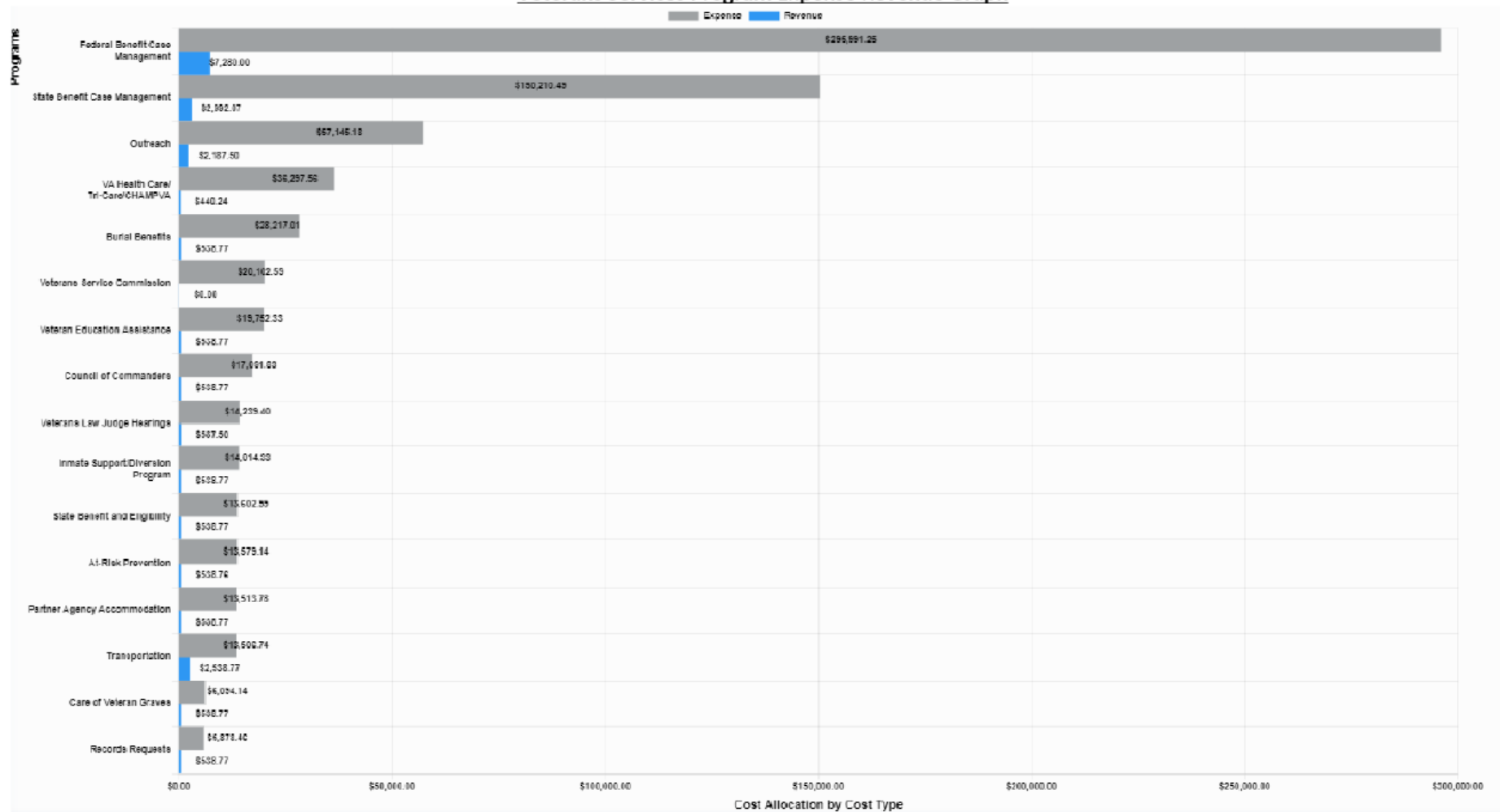
The Winnebago County Veterans Service Office honors and supports Veterans and their dependents in the county by providing advocacy and professional services to assist Veterans in pursuing benefits. The office guides Veterans through the complexities of the tedious application processes.

Veterans Services Program Inventory

Program	Description
At-Risk Prevention	Provide housing support, collaborate with community partners to evaluate needs, and develop plan for temporary or permanent placement of homeless veterans. Attend WDVA training on QPR (Question, Persuade, Refer). Attend Suicide Prevention Seminars, Attend Suicide Town Halls, Host Benefit Expo focused on suicide prevention.
Burial Benefits	Assist families in submission of applications for VA Memorial Markers. Apply for Presidential Memorial Certificates for families of deceased veterans. Work with local funeral homes to coordinate Military Funeral Honors. Wis. Stat. 45.62(2). Wis. Stat. 45.80(5)(d)
Care of Veteran Graves	Provide support to Winnebago County cemeteries. Assist with perpetual care cost, order flags and flag markers to be placed on the graves of veterans. Coordinate local veteran organizations with placing the flags. Assist funeral homes with unclaimed remains. Wis. Stat. 45.85
Council of Commanders	Support local Veteran Service Organizations with regards to organizing Veteran centric ceremonial events. Host monthly meetings with the local post commanders to inform them of any updates with the VA. Educate them on local organizations and business to better improve the understanding of what assets there are to assist with various needs that veterans may have.
Federal Benefit Case Management	Guide veterans through the complexities of the application process to ensure they are connected with their benefits. Appeal wrongfully denied claims by gathering new evidence or fight the facts of the case via the law. Assist widow(ers) with DIC Application and applicable Death Benefits: CHAMPVA, Burial Benefits, Property Tax Credit, Military ID Card, SPB, VA Life Ins., DEA, WI GI Bill benefits. Assist wartime veterans or their widow(ers) in applying for Pension (needs based program) *Must be accredited by VA to provide all of these service* Wis. Stat. 45.80(5)(a)(c)(d)(e), Wis. Stat. 45.80(6)(a)(b)
Inmate Support/Diversion Program	Monthly visits to Oshkosh Correctional Institution to assist incarcerated veterans with applications for VA benefits and reintegration objectives. Assist veterans dependents with apportionment applications to reduce the risk of financial burdens. Assist veterans with stopping and reinstating their compensation/pension benefit. Work diligently with the parole or probation office to get the proper paper work submitted to the VA upon release from jail/prison. 38 C.F.R. 21.276, Wis. Stat. 45.80(5)(c) Furthermore, we support the District Attorney's Diversion Program. Respond to all veteran referrals who are entered into the program. Provide an action plan for veterans and provide feedback for the District Attorney's office for those veterans that complete the action plan.

Outreach	Attend and initiate various events in Winnebago County. Continually provide updated Pension info to all nursing home and assisted living facilities. Communicate Veteran events via Social Media. Attend inner-county assemblies to assist w/ educating others as to what we do. Weekly emails to inform veterans of any updates within the VA. All county events: EAA, Fair, Memorial Day, Veterans Day, Armed Forces Day...Promote County Veterans Services Office via web sites, and news letters. Design, generate, and distribute informational literature, tri-folds, posters etc. that promote the Winnebago County Veterans Services Office. All marketing is focused on improvement of services. Wis. Stat. 45.82(1)
Partner Agency Accommodation	Assess on a weekly basis if a veteran is in need of outside Veteran Organizations: VORP, CVI, HUDVASH, FVVC, Green Bay Vet Center, In-Patient (Domiciliary) treatment, & MHICM Range. Provide space for Vet Center to come in and counsel combat & mst veterans that our office referred to them. Provide space for veterans who need employment counseling with the veterans we referred to DWD. Provide space for MHICM to assist high risk veterans in our county. Provide space for VORP to case manage veterans we refer to them. Wis. Stat. 45.03(13)(d), Wis. Stat. 45.80(5)(c)
Records Requests	Receive and process requests for vital records and Discharge Documents to assist the veteran and dependents when applying for certain VA Benefits or Education Benefits. Record DD 214's upon separation for safe keeping. Wis. Stat. 45.04(b), Wis. Stat. 45.05
State Benefit and Eligibility	Interview veterans to determine eligibility for WDVA ANV Grants and if applicable assist with completing applications. The Health Care Aid and Subsistence Aid Grant programs provide limited financial assistance to those in need and who have exhausted all other sources of aid. Wis. Stat. 45.80(5)(c), DNR Parks Pass.
State Benefit Case Management	Assist veterans with their Disabled Veterans Property Tax Credit, Admission to State Veterans Home, and assist veterans with pre-registration for veterans cemeteries. Assist eligible veterans in submitting request to WI Department of Motor Vehicles to have "Veteran" added to their drivers license. 2013 Wisconsin ACT 17
Transportation	Assist veterans with setting up transportation to and from their VA appointments: Green Bay, Appleton, Milwaukee and Madison Clinics. Compensation & Pension Exams. 38 C.F.R. 70.73 (c)(6), Wis. Stat. 45.03(13)(d). Wis. Stat. 45.80(5)(c). As needed, we will assist with transportation to other places: grocery store/work if emergent.
VA Health Care/ Tri-Care/CHAMPVA	Assist veterans w/ applications for VA Health Care to access medical care and services. Navigate Community Care and assist w/ resolving referral and billing issues. Assist w/ Travel Pay applications. Wis. Stat. 45.80(5)(a)(c), Wis. Stat. 45.80(6)(a)(b).
Veteran Education Assistance	Assist National Guard, Reservist, Veterans and their dependents with applicable Federal and State education benefits: DEA, WI GI Bill, Forever GI Bill, Montgomery GI Bill-Selected Reserve, Post 9/11 GI Bill, Voc Rehab & Retraining Grant. Wis. Stat. 45.80(5)(a)(c), Wis. Stat. 45.80(6)(a)(b).
Veterans Law Judge Hearings	Host BVA (Board of Veteran Appeals) Hearings at the request of the BVA Scheduler. All Winnebago Hearings with a Law Judge utilize our office for the Hearing. We set up the Video Conference and record the hearing. We also advocate the claim for the veteran. *Must be accredited by VA to provide this service. 38 CFR 20.702 - Rule 702 (b), Wis. Stat. 45.03(13)(d), Wis. Stat. 45.80(5)(c)
Veterans Service Commission	Prepare agendas, record minutes and present applications to the Commission for review and consideration. Serve as the secretary of the County Veterans Service Commission. Provide emergency financial aid to veterans approved by the Commission. Prepare monthly financial reports for review by the Veterans Service Commission. Wis. Stat. 45.81

Veterans Services Program Expense Revenue Graph



Financial Summary Veterans Services

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	19,925	40,053	40,053	20,875
Labor	268,213	545,961	652,142	633,493
Travel	711	6,120	9,290	9,718
Capital	-	-	-	-
Other Expenditures	45,421	82,552	82,280	76,026
Total Expenditures	314,345	634,633	743,712	719,237
Levy			703,659	698,362

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 059 - Veterans Services							
Revenue							
Intergov Rev:							
WI Military Affairs	42008	14,300	37,053	37,053	37,053	17,875	-51.76%
Transportation Aids	42015	547	0	0	0	0	0.00%
Intergov Rev Subtotal:		14,847	37,053	37,053	37,053	17,875	-51.76%
Public Services:							
Other Fees	45002	0	0	0	0	0	0.00%
Donations	45034	1,792	3,000	3,000	3,000	3,000	0.00%
Public Services Subtotal:		1,792	3,000	3,000	3,000	3,000	0.00%
Total Operating Revenue:		16,639	40,053	40,053	40,053	20,875	-47.88%
Revenue Total:		16,639	40,053	40,053	40,053	20,875	-47.88%
Expense							
Wages:							
Regular Pay	51100	395,195	438,899	438,899	387,000	454,565	3.57%
Overtime	51105	296	0	0	0	0	0.00%
Wages Subtotal:		395,490	438,899	438,899	387,000	454,565	3.57%

Winnebago County**Budget Detail - 2025**

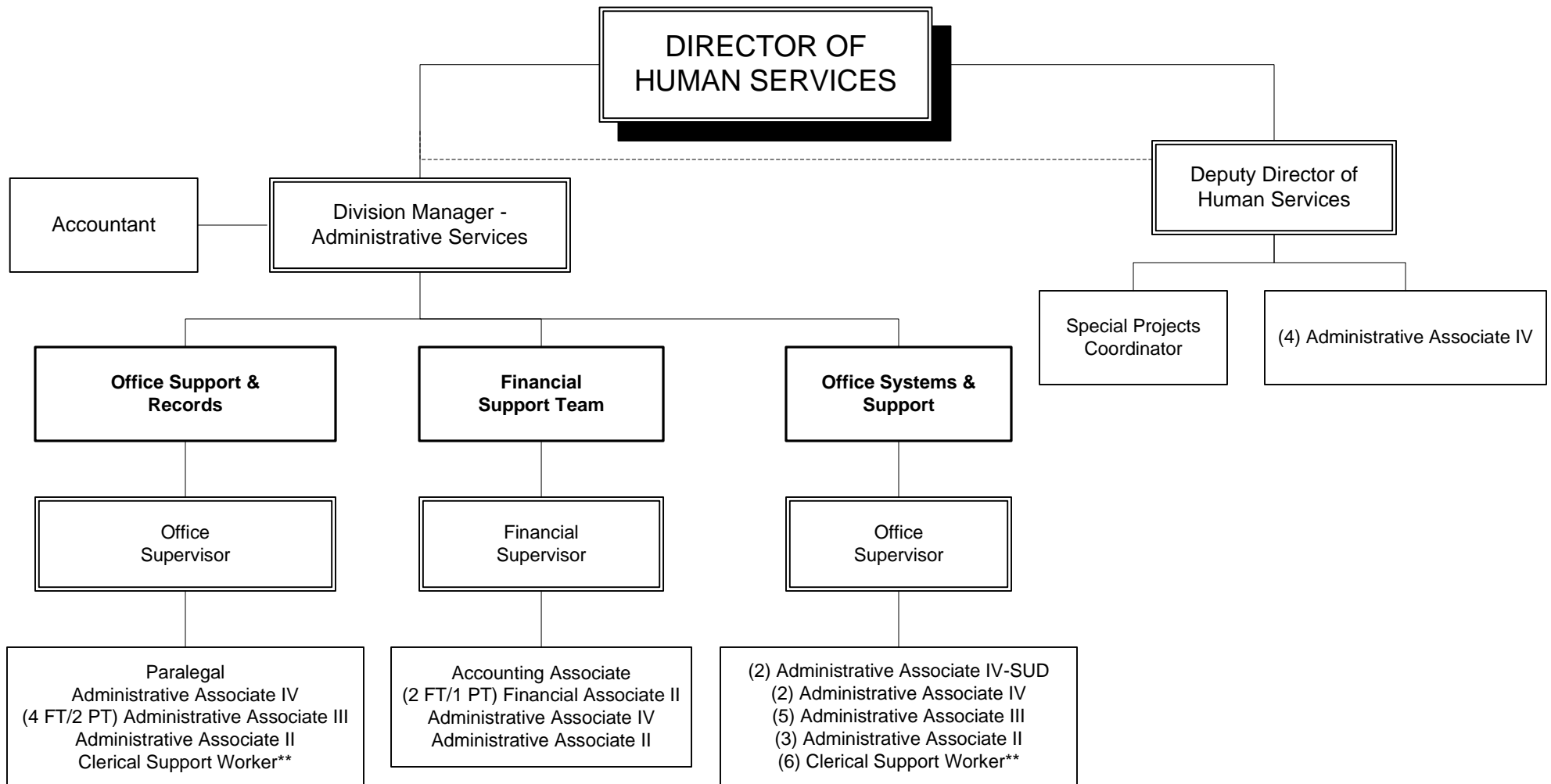
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 059 - Veterans Services							
Fringes Benefits:							
FICA Medicare	51200	29,234	33,577	33,577	27,000	34,774	3.56%
Health Insurance	51201	94,891	139,174	139,174	97,940	102,789	-26.14%
Dental Insurance	51202	6,047	7,074	7,074	6,180	6,623	-6.38%
Workers Compensation	51203	289	467	467	400	393	-15.85%
WI Retirement	51206	26,912	30,283	30,283	24,773	31,593	4.33%
Fringe Benefits Other	51207	2,229	2,668	2,668	2,668	2,756	3.30%
Fringes Benefits Subtotal:		159,602	213,243	213,243	158,961	178,928	-16.09%
Total Labor:		555,093	652,142	652,142	545,961	633,493	-2.86%
Travel:							
Registration Tuition	52001	1,900	2,550	2,550	2,625	1,050	-58.82%
Automobile Allowance	52002	228	967	967	412	1,664	72.08%
Commercial Travel	52004	0	500	500	0	0	-100.00%
Meals	52005	309	1,273	1,273	855	1,942	52.55%
Lodging	52006	1,715	3,800	3,800	2,200	4,962	30.58%
Other Travel Exp	52007	63	200	200	28	100	-50.00%
Taxable Benefit	52008	0	0	0	0	0	0.00%
Travel Subtotal:		4,216	9,290	9,290	6,120	9,718	4.61%
Total Travel:		4,216	9,290	9,290	6,120	9,718	4.61%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 059 - Veterans Services							
Office:							
Office Supplies	53000	557	1,000	1,000	800	800	-20.00%
Stationery and Forms	53001	168	250	250	250	250	0.00%
Printing Supplies	53002	895	500	500	500	500	0.00%
Postage and Box Rent	53004	132	0	0	136	150	100.00%
Computer Software	53006	0	3,973	3,973	3,500	3,500	-11.91%
Telephone	53008	1,653	2,420	2,420	2,420	2,320	-4.13%
Print Duplicate	73003	2,957	3,100	3,100	3,100	3,100	0.00%
Postage and Box Rent	73004	766	1,100	1,100	700	750	-31.82%
Computer Licensing Charge	73006	1,555	2,611	2,611	2,611	0	-100.00%
Office Subtotal:		8,683	14,954	14,954	14,017	11,370	-23.97%
Operating:							
Advertising	53500	746	13,028	13,028	14,692	750	-94.24%
Membership Dues	53502	350	450	450	500	500	11.11%
Food	53520	0	120	120	120	750	525.00%
Small Equipment	53522	0	3,500	3,500	3,500	750	-78.57%
Other Operating Supplies	53533	8,018	8,000	8,000	8,000	8,500	6.25%
Automobile Allowance-Other	53538	518	0	0	300	0	0.00%
Meals Other	53541	15	0	0	0	0	0.00%
Auto Allowance Taxable	53546	2,090	1,000	1,000	1,000	750	-25.00%
Veterans Relief Assistance	53559	29,934	35,000	35,000	35,000	35,000	0.00%
Veterans Graves	53560	1,254	2,500	2,500	2,500	2,000	-20.00%
Small Equipment Technology	53580	431	1,580	1,580	600	300	-81.01%
Operating Subtotal:		43,355	65,178	65,178	66,212	49,300	-24.36%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 059 - Veterans Services							
Repairs & Maint:							
Technology Repair and Maintain	74029	429	429	429	429	0	-100.00%
Repairs & Maint Subtotal:		429	429	429	429	0	-100.00%
Contractual Services:							
Other Contract Serv	55030	4,447	0	0	175	200	100.00%
Technology Interfund Exp	75100	0	0	0	0	13,313	100.00%
Contractual Services Subtotal:		4,447	0	0	175	13,513	100.00%
Insurance Expenses:							
Prop Liab Insurance	76000	1,924	1,719	1,719	1,719	1,843	7.21%
Insurance Expenses Subtotal:		1,924	1,719	1,719	1,719	1,843	7.21%
Total Other Operating:		58,838	82,280	82,280	82,552	76,026	-7.60%
Expense Total:		618,146	743,712	743,712	634,633	719,237	-3.29%
Veterans Services Net/(Levy):		(601,507)	(703,659)	(703,659)	(594,580)	(698,362)	-0.75%

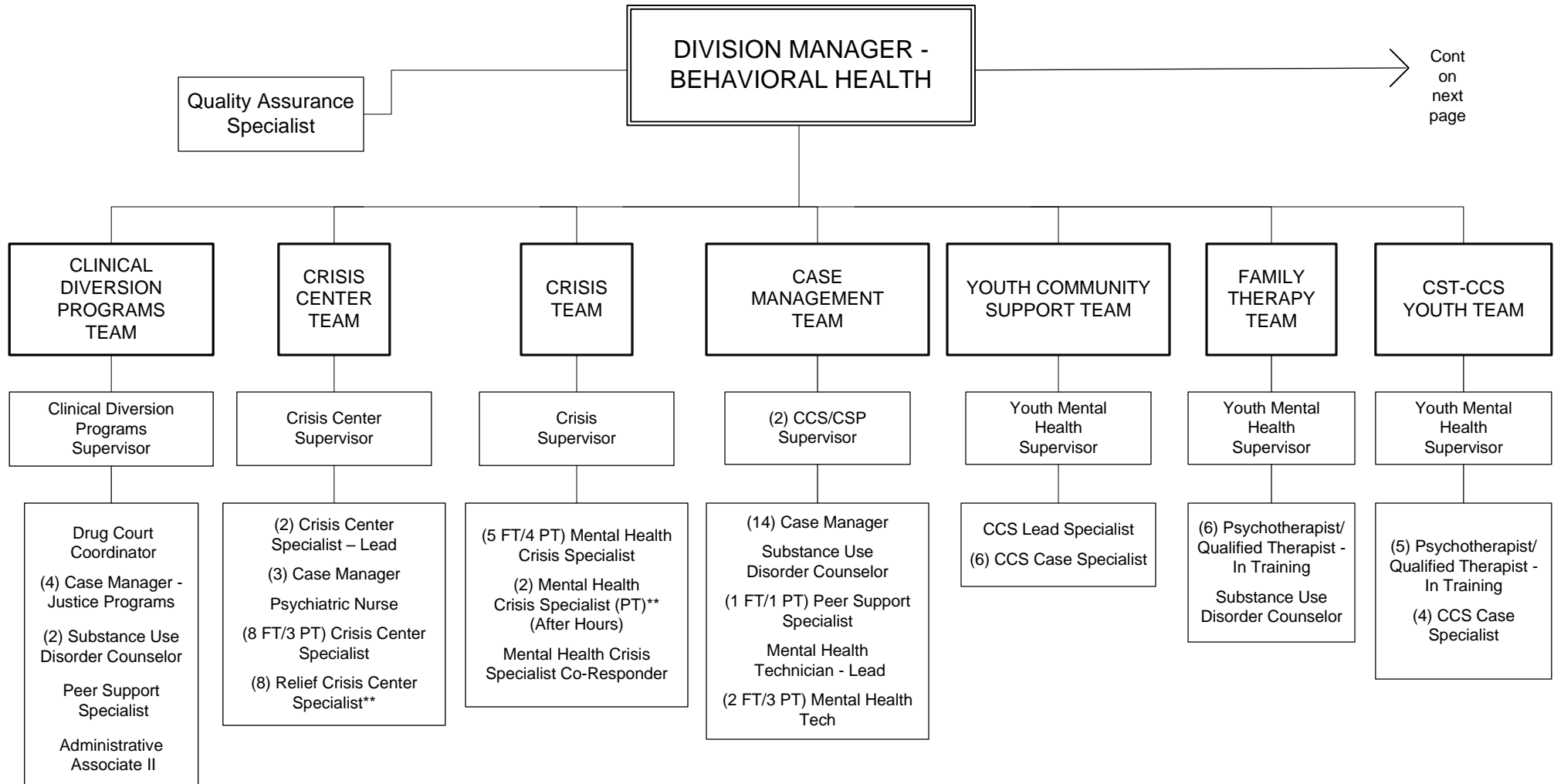
HUMAN SERVICES

Administrative Services



HUMAN SERVICES

Behavioral Health Services

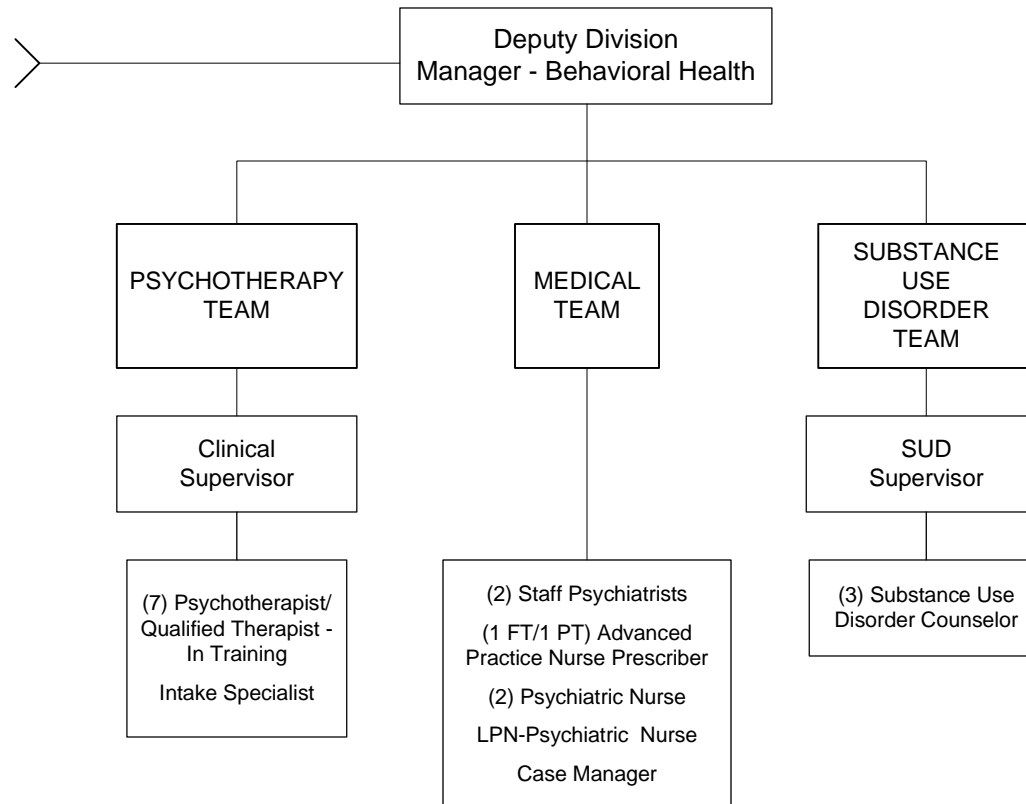


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HUMAN SERVICES

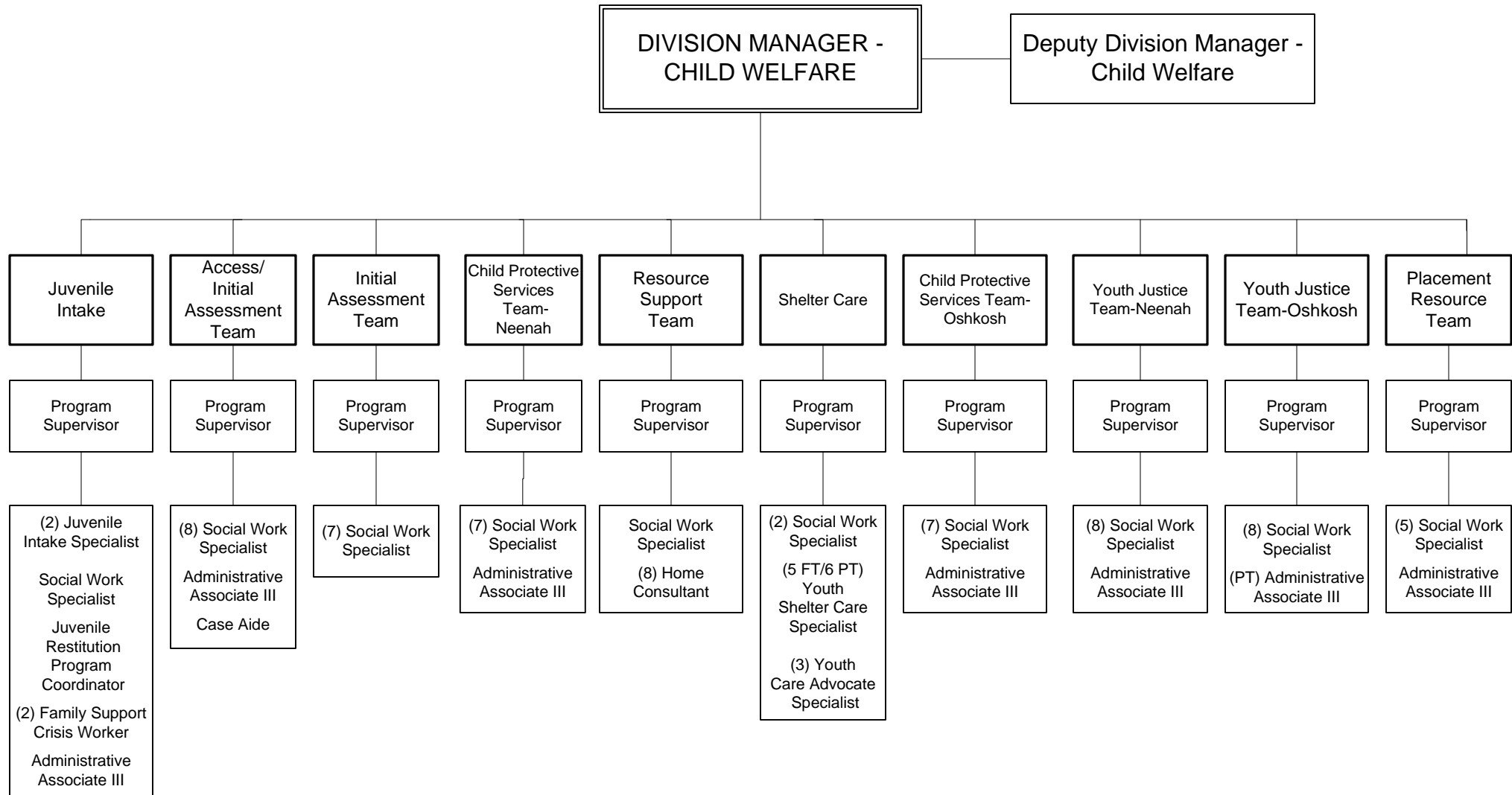
Behavioral Health Services

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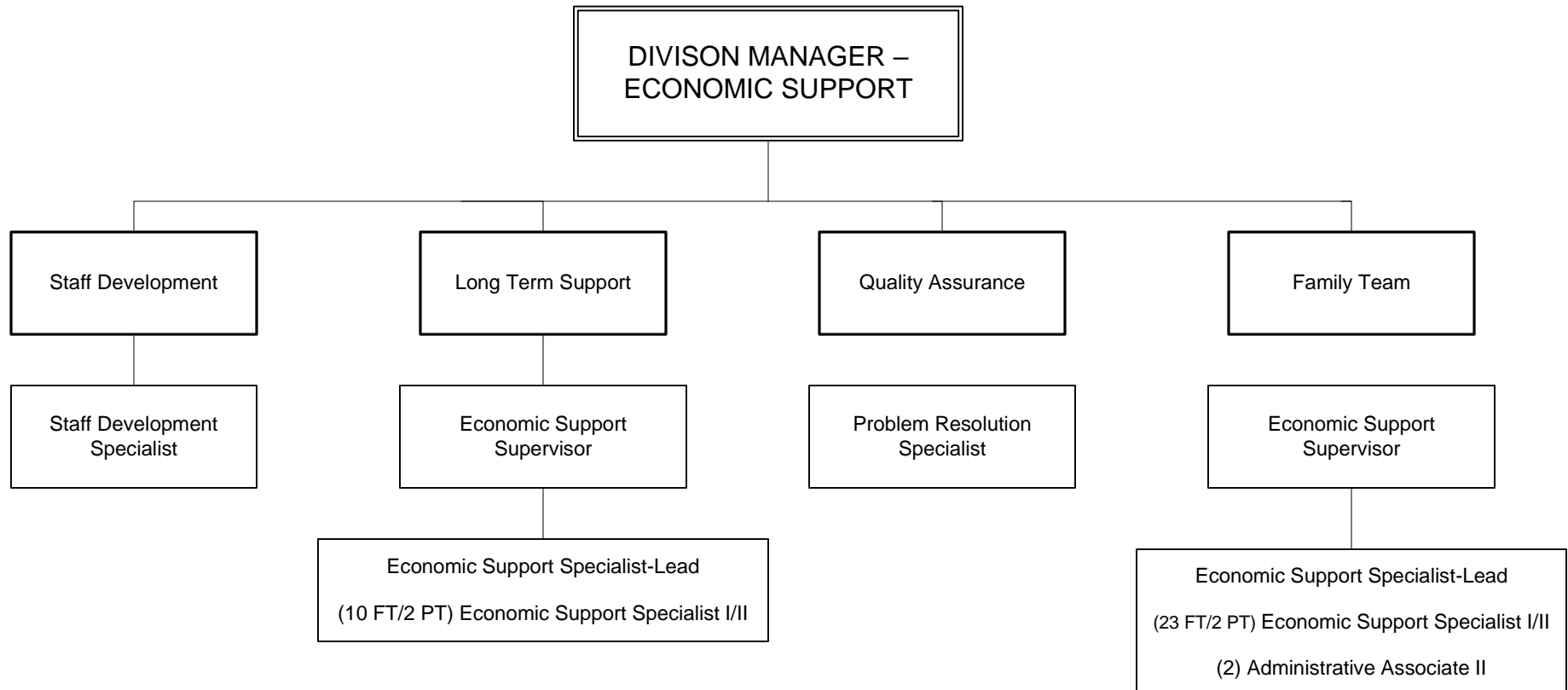
HUMAN SERVICES

Child Welfare Services



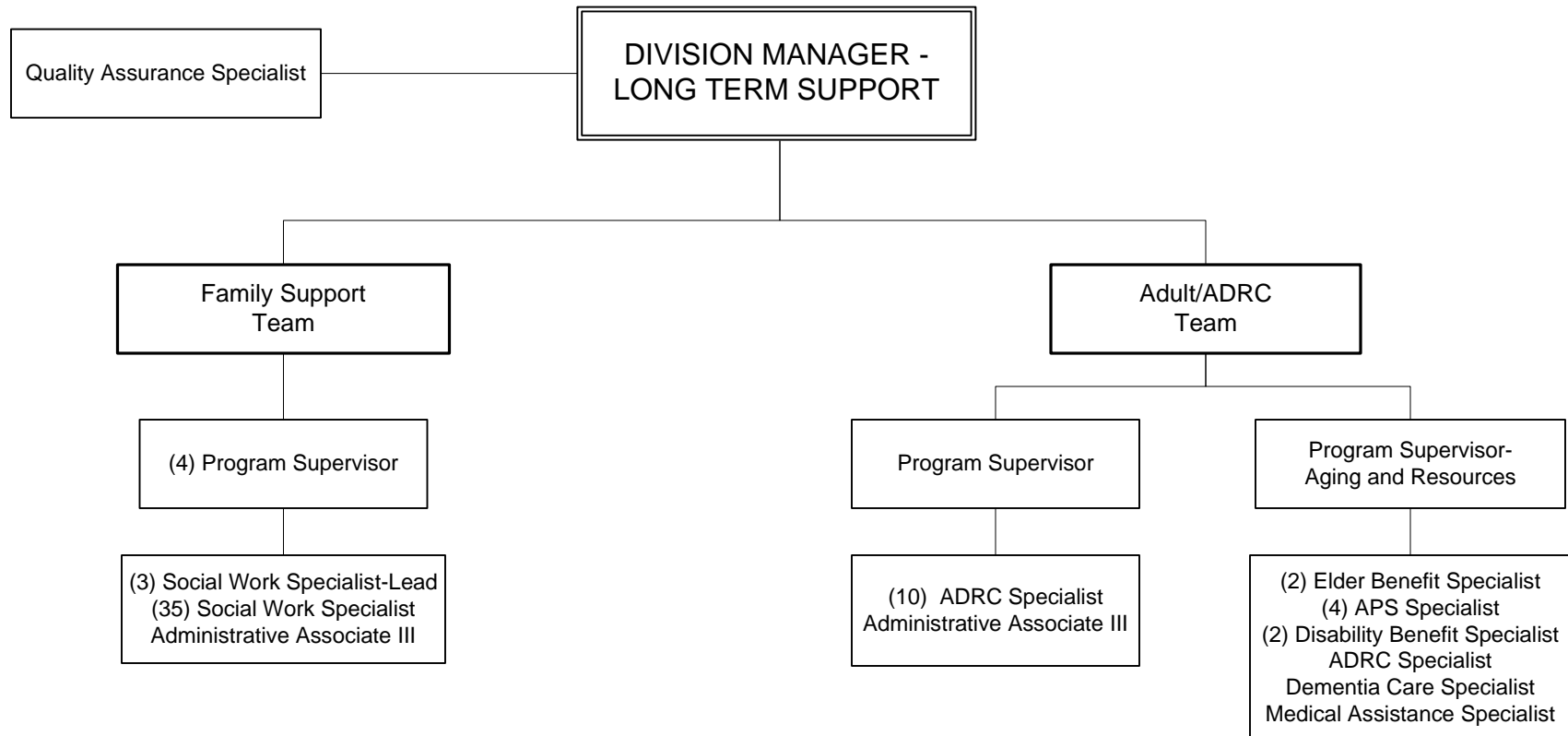
HUMAN SERVICES

Economic Support Services



HUMAN SERVICES

Long Term Support Services



HUMAN SERVICES

Human Services Fund: 200
2025 BUDGET NARRATIVE

DEPARTMENT HEAD: Dr. Bill Topel

TELEPHONE: 236-1195

LOCATION: Winnebago County Human Services
220 Washington Avenue
Oshkosh, WI 54901

Winnebago County Human Services
211 North Commercial St.
Neenah, WI 54956

The Department of Human Services is made up of five divisions: Administration, Behavioral Health, Child Welfare, Economic Support, and Long Term Support. Revenue and expenses for the department are processed through a separate fund, although at the end of each year the balance in this fund is transferred back to the general fund. The estimated fee schedule for 2025 is shown below:

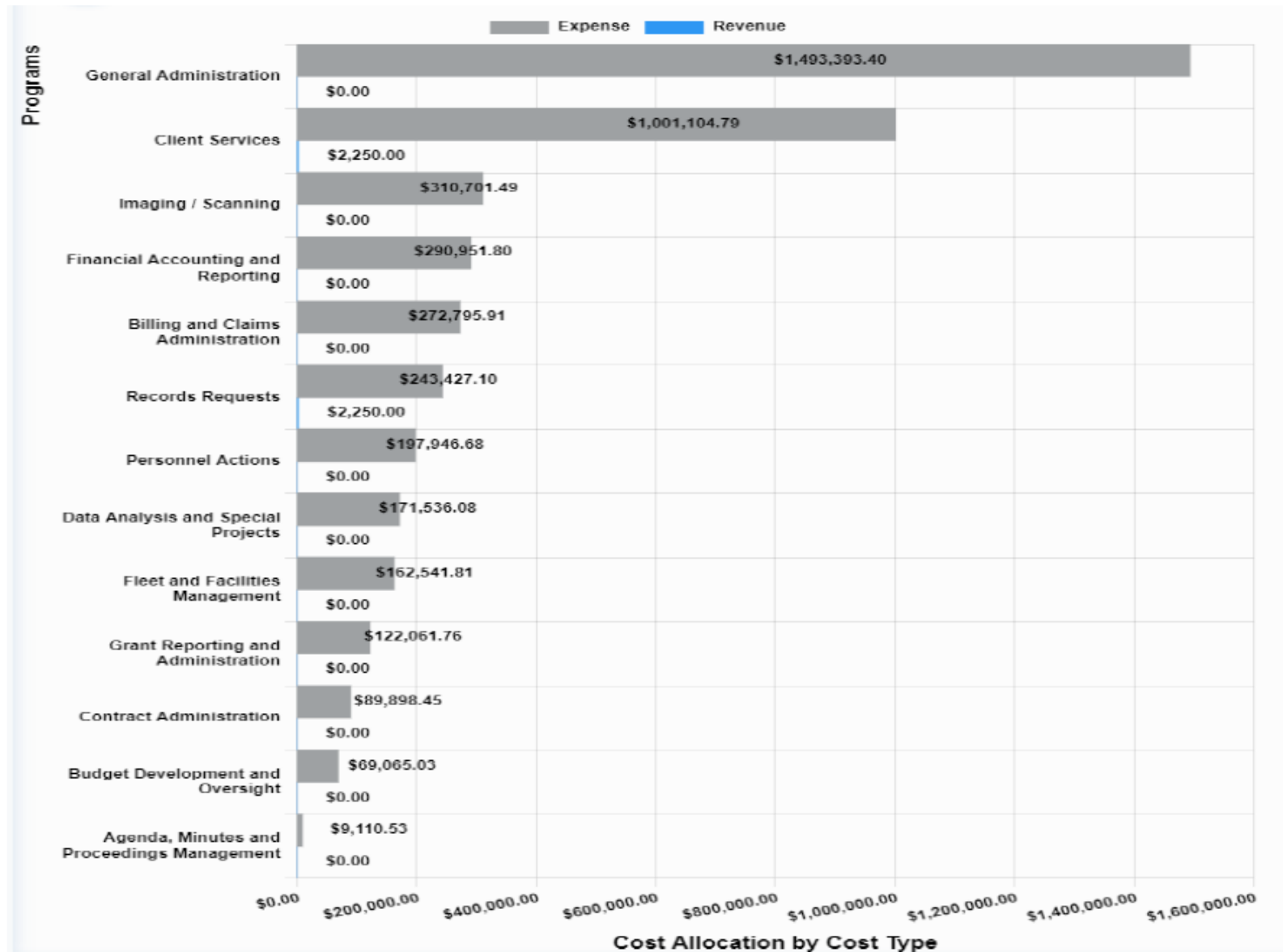
WINNEBAGO COUNTY DEPARTMENT OF HUMAN SERVICES												
2025 ESTIMATED FEE SCHEDULE												
Behavioral Health	Hourly	Daily	Service	Child Welfare	Hourly	Daily	Service	Long Term Support	Hourly	Daily	Service	Department Photocopies
AODA	\$156.49			Shelter Care		\$284.00		Service Coordinator	\$93.59			Per page up to 25 pages
Advanced Practice Nurse Prescriber	\$227.84			Electronic Monitoring		\$5.00						Per page for pages 26-100
RN Nurse	\$164.98			Juvenile Detention		\$152.00						Per page for pages 101 and up
LPN Nurse	\$162.48			Home Consultant	\$58.00							Certified copy certification fee
MH Technicians Program Specialists	\$125.54											Social Security & Disability Requests
Psychiatrist	\$409.56											\$26.00
Case manager/Crisis Worker	\$149.79											
Therapist	\$189.30											
WC Crisis Center		\$390.00										
OWI Assessment			\$300.00									
OWI Amended Plan			\$150.00									
OWI No show/Late Cancel			\$150.00									
Drug Court			\$750.00									
Mental Health Court			\$300.00									
Teen Court			\$10.00									
Safe Streets (charged to DA)			\$200.00									
24/7 Drug/Alcohol - Weekly			\$40.00									
A 2.2% convenience fee will be added to credit card transactions for all Human Services program charges.												
NOTE: Fees are not finalized until the County budget is adopted in October or November each year.												

DHS-Administrative Program Inventory

Program	Description
Billing and Claims Administration	Process claims related to Medicaid, Medicare, and private insurance for billable services provided by department staff; prepare monthly statements for fee-based programs; reconcile payments with claims and statements; complete provider credentialing to facilitate billing initiate and manage insurance contracts.
Budget Development and Oversight	Coordinate with department management to prepare a proposed budget to present to Human Services Board and County Executive; finalize all budget documents in accordance with County Finance Department direction; prepare budget transfers as needed with required support documentation; monitor execution of the adopted budget on a monthly basis
Client Services	Provides reception duties for the department; performs client intake and collects required paperwork; schedules appointments; refers clients to the appropriate division/team; responds to client inquiries regarding departmental services; performs a financial assessment for billable services; collects client fees and completes related receipting; tracks and distributes gas cards, food cards, etc. to clients; enter client lab results
Contract Administration	Prepare, organize, execute and administer Human Services contracts, agreements and memoranda of understanding; ensure compliance with subrecipient and audit requirements per laws, statutes and best practices
Data Analysis and Special Projects	Maintain department's electronic health record system (Luna); retrieves data from Luna to meet reporting requirements such as State PPS reporting, annual reports and grant reports; ensures accuracy of reporting; maintains software inventory and ensures required security for access; develops and manages special projects at the direction of County and department management.
Financial Accounting and Reporting	Prepare journal entries and vouchers as needed; process accounts payable and receivable; participate in month- and year-end closing processes; reconcile Pcard transactions; participate in annual financial audit with external auditors; communicate with provider auditors as required; provide monthly financial reports including year-end projections to Human Services Board; complete monthly review of financial statements; complete financial analyses to assist in decision making and create greater efficiencies; review internal controls on an ongoing basis; develop and maintain financial policies and procedures
Fleet and Facilities Management	Develop and manage a fleet maintenance schedule; responsible for facilities maintenance including building safety and security
General Administration	Manage the day to day operations of the department; represent the department at various community meetings and events; investigate and respond to client complaints and issues; lead strategic planning efforts; ensure HIPAA compliance including the provision of required staff training; respond to requests for information from elected officials, media, community groups, etc.; prepare, post and distribute Human Services board meeting agendas and minutes; complete workplace accident and investigations; provide Notary Public services as needed; complete clerical services to support department staff; provide purchasing services to department staff; develop and maintain administrative policies and procedures.

Grant Reporting and Administration	Creates grant budgets and applications; submits monthly financial reports to draw down grant payments; monitors for grant contract and Uniform Grant Guidelines compliance; enters and tracks information in grant management software program; completes final grant reports and reconciliations; compiles and provides single audit information
Imaging / Scanning	Scan all items that need to be retained in accordance with prescribed retention requirements including client related documents, contracts, agreements, etc.; manages destruction of documents in accordance with records retention policies; completes audits of imaged documents.
Personnel Actions	Coordinate departmental personnel actions including hiring, terminations, transfers; responsible for staff communications including the publication of a weekly staff newsletter; provide conflict management; responsible for new employee orientation and onboarding; oversees departmental staff interactions including discipline and evaluations.
Records Requests	In compliance with release of information protocols, provides copies of agency records to authorized persons per applicable laws, statutes and best practices; redacts information from records as required to comply with laws, statutes and best practices.

Human Services Department- Administration Division Expenses and Revenues

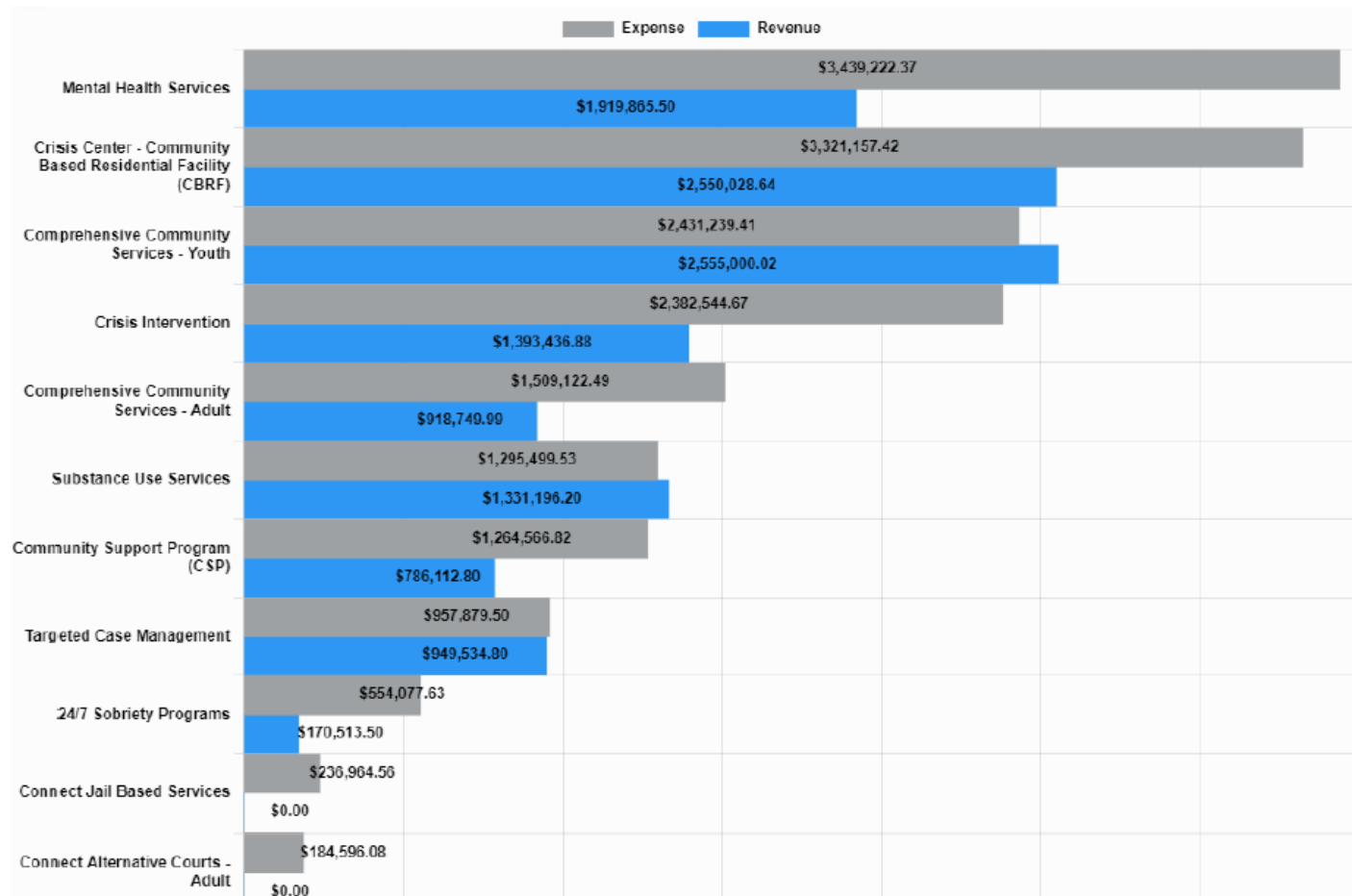


DHS-Behavioral Health Program Inventory

Program	Description
24/7 Sobriety Programs	Programming mandates offender sobriety through intensive testing for drug and alcohol use. It allows offenders to remain functioning members of society, free from incarceration—staying with their families and holding down jobs—if they abstain from the use of alcohol and/or drugs for the term of their program. Positively reinforcing compliant behavior and holding participants accountable for non-compliant behavior relates to long-term impact on reducing recidivism.
Community Support Program (CSP)	Provides a team approach to assist adults with a severe and persistent mental illness with the needed resources and support to ensure they can maintain in the community. This includes support for group home placements and adult family homes when necessary.
Comprehensive Community Services - Adult	Comprehensive Community Services (CCS) helps people of all ages live their best lives. CCS is for people who have needs that, if ignored, could lead to being hospitalized in times of crisis. CCS is meant to help with recovery by working to stabilize and address mental health and substance use concerns, which include: self-managing physical health and social health. Meeting basic needs, such as housing, education, and employment.
Comprehensive Community Services - Youth	Comprehensive Community Services (CCS) helps people of all ages live their best lives. CCS is for people who have needs that, if ignored, could lead to being hospitalized in times of crisis. CCS is meant to help with recovery by working to stabilize and address mental health and substance use concerns, which include: self-managing physical health and social health. Meeting basic needs, such as housing, education, and employment.
Connect Alternative Courts - Adult	Drug Court focuses on non-violent offenders. Cases are referred by an Assistant District Attorney (ADA). Defendants voluntarily agree to participate and receive drug treatment services instead of a sentence. The ADA specifies the length of time in the program. Mental Health Court is a problem-solving court for individuals who are involved in the criminal justice system and have been diagnosed with a major mental illness. Programming addresses mental health needs which may include multiple services. Participants voluntarily agree to comply with services and accountability through a judicially monitored system.
Connect Jail Based Services	Licensed treatment professional provide treatment during incarceration and release case planning. Release planning includes linkage to community based services aiming to increase successful reintegration and reduce recidivism.
Coordinated Services Team (CST)	Coordinated Services Teams (CST) Initiatives help provide a complete, personalized system of care. They focus on kids with complex behavioral health needs. The CST itself is a team of family members, service providers, and others. They work to design and carry out a coordinated services plan for the child. We also call this model of care “wraparound”. The result of CST Initiatives is a plan of care that meets the needs of the child and family with community-based supports. This lets the child live their best life at home.

Crisis Center - Community Based Residential Facility (CBRF)	Community-based residential facilities (CBRF) are places where five or more unrelated people live together in a community setting. Services include room and board, supervision, and support services (i.e., medication monitoring, group therapy, skill development, etc.). This facility specializes in crisis diversion as a core component of a coordinated, systemic response - bringing health and service sectors together with law enforcement. This model provides comprehensive care, reduces law violations, avoids institutional placement, and stabilizes vulnerable community members.
Crisis Intervention	A mental health crisis can take many forms. Generally, a mental health crisis is a period of intense difficulty or instability that can't be resolved without the help of trained professionals. Crisis specialists provide emergency response 24/7 with clinical assessments for safety planning. Safety planning may include psychiatric hospitalizations.
District Attorney Diversion Programs	Through the direction and supervision of the District Attorney's office, diversion programs provide a variety of services to promote positive behavior change and deter future criminal acts. Offenders have an opportunity to avoid legal charges by undertaking conditions that will benefit the offender, victim and the community as a whole. The program supervises low- to medium-risk offenders (similar to probation) in an attempt to promote positive behavior change, minimize victim loss, reduce court burden and increase resources and support.
Drop-In Center	The State Street Center is a drop-in center for individuals that have mental health and substance use concerns. The program provides support and resources in a non-clinical voluntary setting.
Mental Health Services	Multi-disciplinary teams include psychiatrists, social workers, nurses and case managers provide office based treatment. Treatment may include assessment, diagnosis, prescription and monitoring of medication, interpersonal or cognitive therapy (individual and group).
Mental Health Walk-In Services	The Behavioral Health Outpatient Clinic offers 'walk in' hours for same day services. This process assists individuals in being assessed for services and ensure that they are able to obtain services sooner when necessary.
Peer Support	A Certified Peer Specialist offers peer support to people receiving services related to mental health and/or substance use challenges. A specialist has their own lived experience of mental health and/or substance use challenges and has completed formal training and certification. They use their unique set of lived experiences and recovery, in combination with comprehensive skills-training, including continuing education, to support people with similar lived experience. Specialists actively center support principles and skills in their work, while maintaining a clearly defined role by collaborating in a complementary fashion as part of an agency's team support structure.
Substance Use Services	A licensed substance use counselor evaluates, diagnosis, treats, and refers individuals or groups in need of services for addiction. This includes residential treatment and sober living as well as the Intoxicated Driver Program for individuals charged for operating a motor vehicle while intoxicated.
Targeted Case Management	A set of services provided to a target population that need some support to maintain their status in the community.
Teen Court	Teen Court is a diversionary program where youth offenders are represented and sentenced by a jury of their peers. This experience provides youth with an alternative to the Juvenile Court System. Teens with successful completion will avoid further court action and citations dismissed.

Human Services Department- Behavioral Health Division Expense and Revenues



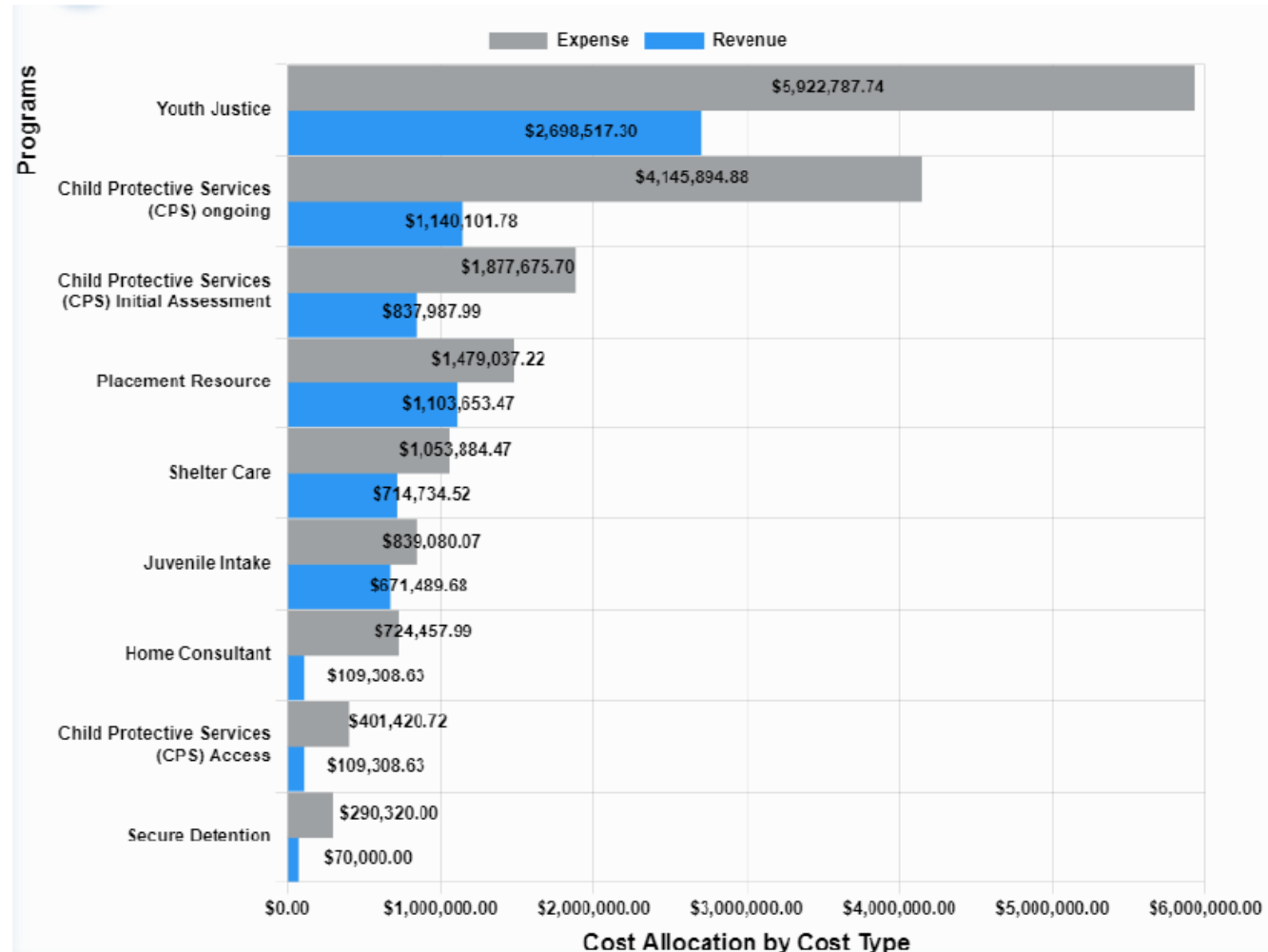
DHS-Child Welfare Program Inventory

Program	Description
Child Protective Services (CPS) Access	Receive and document child abuse, neglect, and services reports from mandated reporters and the community.
Child Protective Services (CPS) Initial Assessment	Assess the safety of children in families who have been referred for child abuse and neglect. Work with these families to enhance their skills and provide safe and supportive care for their children. Some children are removed from the home to ensure their safety. Complete all required court work, and follow all state required timelines and state required documentation.
Child Protective Services (CPS) ongoing	Provide assessment, case management, report writing, court work, and referral services for families identified in Initial Assessment as needing support and services to address ongoing safety issues for children as well as risk factors relating to the possibility of future harm to children. Services are provided to children out of the home and in the home. Complete all required court work for Termination of Parental Rights (TPR) when it is determined to be the most appropriate option for safety and permanence for children.
Home Consultant	Provide supervised visitation and hands-on training, education, and support to parents and caretakers involved with Child Protective Services (CPS) and/or Youth Justice, to facilitate growth and healing to keep children and youth from further risk of harm.
Juvenile Intake	Review and process all court referrals for Youth Justice and Child Protective Services (CPS). Provide services to victims of youth community offenses, coordinate volunteer services to repay the community, and assist youth to pay for damages caused for Youth Justice youth who go through the court process. Provide resources, support, and services, prior to court action. After hours on-call services are provided 24/7/365 to assess for community and child safety related to Youth Justice and Child Protective Services (CPS). The Family Mobile Team provides immediate de-escalation assistance to families in the community in order to keep children and youth in their home and reduce the need for removal.
Placement Resource	Recruitment, training, licensing, funding, and support for kinship homes with relatives and for foster homes for children placed by Child Protective Services (CPS) or Youth Justice. Kinship providers and foster parents provide temporary care for children who cannot remain with their family or caregiver for a variety of reasons. All foster home and kinship home requirements are determined and dictated by the Department of Children and Families. Make referrals to all out of home placements, including respite homes, foster homes licensed by child placing agencies, group homes, residential care centers, and out of state placements. Complete searches to locate relatives and family, reach out to family/relatives, conduct blended perspective meetings in order to engage relatives for placement and support.
Secure Detention	Secure detention is provided through a contract with Fond du Lac County. Fond du Lac County secure detention is a licensed, locked facility for the secure, temporary holding of youth in custody. Secure detention facilities are designed

	to provide short-term education, treatment, and support to youth in a safe environment. Secure detention facilities are regulated under Wisconsin state statutes 938 and Department of Corrections 301.
Shelter Care	Shelter Care is a short-term, non-secure residential care setting for children and youth (ages 10-17) in need of temporary care and supervision. It is an 8-bed facility open 24/7/365. The staff provide for the youth's basic needs as well as provide enrichment programming to strengthen their competencies. As a facility licensed through the Department of Children and Families, all licensing rules and regulations are followed related to the facility, staffing, basic needs, and programming.
Youth Justice	Provide assessment, supervision services, monitoring, and court work for youth in response to a referral by law enforcement for committing offenses in the community, a referral by schools for truancy, and/or a referral by other community members. The electronic monitoring program provides intensive supervision services and tracks the location of high-risk youth. Provide resources, support, and services throughout the time the youth is on supervision. Work with the youth and family to enhance their skills, build healthy connections, and make safe, appropriate choices.

Human Services Department- Child Welfare Division

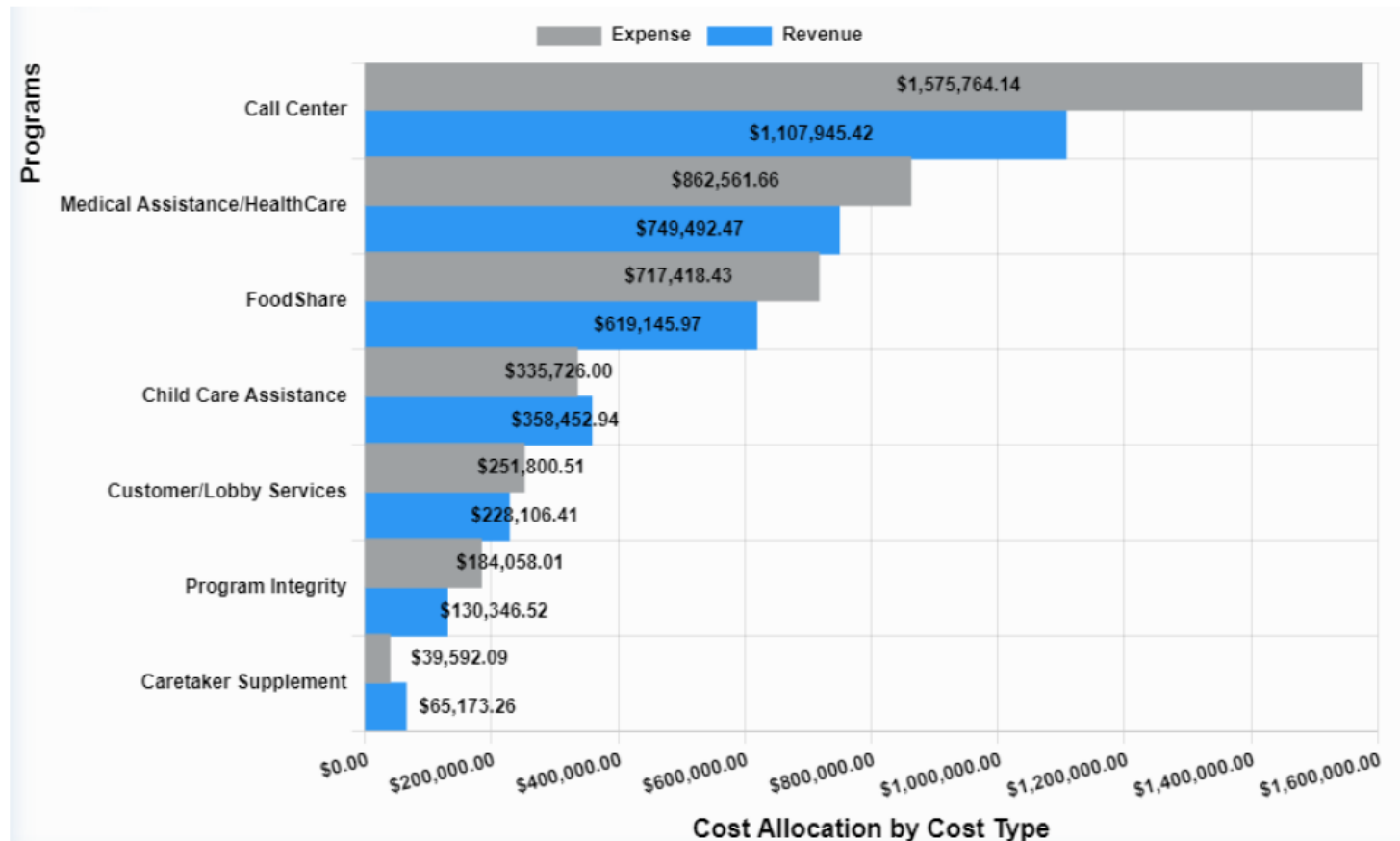
Expenses and Revenues



DHS-Economic Support Program Inventory

Program	Description
Call Center	Staff a call center for East Central Income Maintenance Partnership consortium with eight different counties. This is the primary way for consumers to communicate about their Economic Support benefits. Economic Support workers answer basic questions about the case, conduct interviews for renewals and applications, process documents attached to the case. Monitor work for accuracy and timeliness. Attend county, state, and consortium meetings and trainings as required.
Caretaker Supplement	A program specifically available to children when all parents in the home receive SSI. Applications, renewals, and case maintenance is done by Economic Support workers to ensure that the case payments going to those children is accurate, timely, and appropriate. Monitor work for accuracy and timeliness. Attend county, state, and consortium meetings and trainings as required.
Child Care Assistance	Process applications and maintain caseloads for Wisconsin Shares subsidy program for low income working families. Includes updating changes, completing renewals, entering authorizations for accurate payments to the daycare. It also includes certification of in-home providers. Monitor work for accuracy and timeliness. Attend county, state, and consortium meetings and trainings as required.
Customer/Lobby Services	Provide in-person help with trained Admin staff and Economic Support workers. Accept premium payments for health care. Issue FoodShare temporary cards. House and distribute mail for homeless customers. Answer basic questions about their benefits. Schedule/conduct appointments. Provide space, phone, printer, and computer for customers to update their case. Receive documents and scan them to the case. Monitor work for accuracy and timeliness. Attend county, state, and consortium meetings.
FoodShare	Process applications and maintain cases which involves updating changes and completing renewals for the FoodShare (Federal SNAP) Program. Monitor work for accuracy and timeliness. Attend county, state, and consortium meetings and trainings as required.
Medical Assistance/HealthCare	Process applications and maintain caseloads for Badger Care and Medicaid, including Long Term Care/Waiver and Nursing Home assistance. Complete renewals and update changes. Monitor work for accuracy and timeliness. Attend county, state, and consortium meetings and trainings as required.
Program Integrity	For all programs--FoodShare, HealthCare, ChildCare, CTS--this includes any fraud work-overpayments, discrepancies, fair hearings, determining if an investigation is needed and requesting that as well as updating the case with the results. Monitor work for accuracy and timeliness. Attend county, state, and consortium meetings and trainings as required.

Human Services Department- Economic Support Division Expense and Revenues

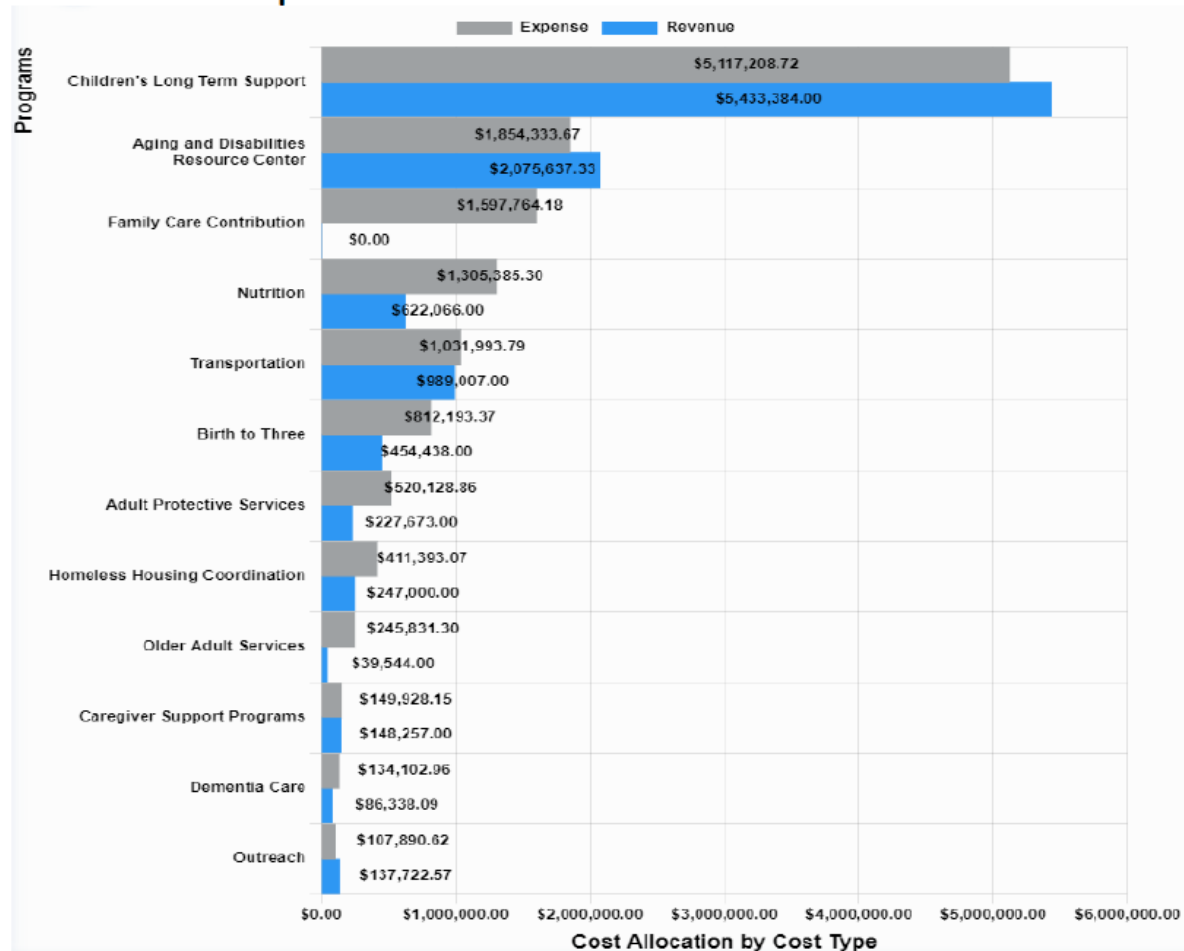


DHS-Long Term Support Program Inventory

Program	Description
Adult Protective Services	Provides investigations of Elder and Adult at Risk reports of Abuse and submits reports. Petitions for protective services, guardianships and protective placements. Conducts annual protective placement reviews and submits reports. Provides training to other teams and law enforcement. Attends appeal hearings.
Aging and Disabilities Resource Center	Provide accurate, unbiased information on all aspects of life related to aging or living with a disability; and serves as the access point for publicly-funded long term care by determining financial and functional eligibility. Provide resources and support to keep people in their homes as they age. Assist with accessing dementia services and supports. Provide benefits counseling and coordination to assure people have the correct benefits.
Birth to Three	Supporting families in promoting growth and development of their children so they are ready for school. Provide early intervention to decrease long term needs.
Caregiver Support Programs	Support for caregivers of older adults, older adults caring for others and those with memory loss. Provides access to support groups, counseling, respite, and home care.
Children's Long Term Support	Home and Community-based services that provide Medicaid funding for children with substantial functional needs. This includes service coordination, which involves an assessment and plan development, determining eligibility for and authorizing services. Authorize services and supports to keep children with disabilities successful in community settings.
Dementia Care	Provide information and assistance to people with dementia and their family or caregivers. Coordinate evidence based programs for people with dementia and their caregivers. Provide training to other staff and the community about dementia and the services offered. Provide outreach to businesses and other providers and offer Purple Angel training. Coordinate with partners who work with people with dementia and their caregivers to enable people to have the highest quality of life while remaining in their home.
Family Care Contribution	Mandated amount of contribution toward Wisconsin's Family Care Program.
Homeless Housing Coordination	Assist people at risk of homelessness to secure stable housing. Provide housing support, collaborate with community partners to evaluate needs and develop housing resources. Provides direct assistance and advocacy to people experiencing housing instability.
Nutrition	Provide meal sites and serve & deliver, without interruption, well-balanced meals to seniors who request them in our service area, and to those who have the greatest economic or social need. Provide proper nutrition and nutrition counseling to those in need.
Older Adult Services	Evidence-based health promotion/disease prevention programs. Assist with Power of Attorneys or Guardianships as needed. Refer to volunteer drivers. Investigate and provide intervention for older adults who have been abused or need protective services. Provide evidence based prevention classes.
Outreach	Presentations to off-site groups or organizations on topics related to current services and programs. Marketing and promoting ADRC and Older Adult programs
Transportation	Transit service for older adults and people with disabilities.

Human Services Department- Long Term Support Division

Expense and Revenues



Financial Summary Human Services

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	<u>9,510,996</u>	<u>33,764,556</u>	<u>34,189,749</u>	<u>37,554,917</u>
Labor	14,599,610	28,947,367	31,341,406	34,199,106
Travel	180,046	419,013	463,253	492,166
Capital	-	47,000	35,000	55,000
Other Expenditures	<u>8,081,052</u>	<u>20,901,150</u>	<u>20,562,058</u>	<u>22,005,293</u>
Total Expenditures	22,860,708	50,314,530	52,401,717	56,751,565
Levy prior to Adjustments			18,211,968	19,196,648
DHS fund balance applied				<u>(3,000,000)</u>
Levy after adjustments				16,196,648

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 200 - Human Services							
Revenue							
Intergov Rev:							
Other Grantor Agencies	42019	0	0	0	0	2,000	100.00%
State Pharmact Asst Prg SPAP	42100	10,362	0	119,204	9,859	0	0.00%
MA Comprehensive Comm Serv	42102	2,845,015	3,141,049	3,141,049	3,200,000	3,500,000	11.43%
MA Crisis MH Srvs	42104	553,634	685,901	685,901	599,527	715,901	4.37%
CLTS - Childrens Waiver	42106	1,643,653	3,394,992	3,503,788	2,653,983	5,186,490	52.77%
BCA State	42108	7,918,563	7,965,621	7,965,621	7,865,411	8,043,620	0.98%
State-County Match	42110	756,509	750,000	750,000	750,000	750,001	0.00%
Aging Dis Resource Ctr ADRC	42112	2,120,327	1,989,451	1,989,451	2,187,159	2,147,714	7.96%
Adult Protective Service APS	42114	144,966	144,966	144,966	144,966	180,345	24.41%
IIIE Grant	42116	71,026	73,000	73,000	87,489	70,640	-3.23%
Elderly Handicapped 85.21	42118	448,742	464,000	464,000	440,491	480,135	3.48%
Birth to Three	42122	305,790	305,790	305,790	305,790	304,438	-0.44%
Birth to 3 Child Care	42123	800	1,500	1,500	0	0	-100.00%
OPIOID State Targeted Response	42125	345,133	300,000	300,000	313,422	313,422	4.47%
State Hlth Insur Asst Prg SHIP	42126	7,544	9,859	9,859	3,829	6,500	-34.07%
Substance Abuse Block Grant Su	42127	65,989	0	0	0	0	0.00%
Block Grnt AODA	42128	256,670	253,027	253,027	253,027	253,027	0.00%
Block Grant MI	42130	68,961	68,961	68,961	68,961	68,961	0.00%
Community MH Svcs Block Grant	42131	108,552	0	0	0	0	0.00%
Community Mental Health	42133	834,687	834,687	834,687	834,687	834,687	0.00%
Coordinated Services Team Init	42135	60,000	60,000	60,000	60,000	60,000	0.00%
Fraud Investigation	42136	150,315	159,978	159,978	20,052	159,978	0.00%
Other State Adjustments	42148	35,825	0	0	22,500	0	0.00%
Subsidized Guardianship	42151	132,904	150,000	150,000	107,172	175,000	16.67%
Alz Family Caregiver	42152	62,022	64,200	64,200	63,357	77,617	20.90%
Act 260 Foster Parent	42153	811	0	0	0	0	0.00%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 200 - Human Services							
Youth Aids	42154	1,488,701	1,900,000	1,900,000	1,900,000	1,900,000	0.00%
Youth Aids AODA	42156	23,779	30,000	30,000	23,779	30,000	0.00%
Juvenile Justice Grants	42157	0	0	0	0	100,000	100.00%
Sex Trafficking	42159	156,637	100,000	100,000	100,000	125,000	25.00%
Elder Abuse	42160	92,783	48,861	48,861	10,502	47,328	-3.14%
Housing Grant	42161	0	0	0	0	100,000	100.00%
Children Community Option	42163	633,350	633,350	633,350	633,350	633,350	0.00%
Safe & Stable Families	42164	57,103	57,000	57,000	57,103	57,000	0.00%
Kinship Care Grant	42166	545,280	625,000	625,000	625,000	625,000	0.00%
Income Maint Admin	42168	2,657,223	2,565,746	2,565,746	2,690,382	2,617,060	2.00%
IIID Grant	42172	11,990	11,200	11,200	11,200	12,245	9.33%
Community Intervention	42174	140,521	132,694	132,694	132,694	121,681	-8.30%
Low Inc Energy Asst Prg LIEAP	42176	0	0	0	0	0	0.00%
Child Care Administration	42188	375,701	371,625	371,625	312,674	371,625	0.00%
SS MultiPurpose	42190	131,885	134,000	134,000	134,000	132,000	-1.49%
Nutr Congregate C1	42192	396,308	338,000	338,000	338,000	366,019	8.29%
Nutr Home Delv C2	42194	158,130	143,000	143,000	143,000	158,031	10.51%
Vaccine Activity Grant	42195	0	0	0	0	0	0.00%
Nutr Services Incent Prog	42196	92,155	85,000	85,000	85,000	93,000	9.41%
State Senior Comm	42198	9,859	9,859	9,859	9,859	9,859	0.00%
Transportation Aid	42202	316,781	280,000	280,000	316,271	280,000	0.00%
MA Targeted Case Mgmt	42204	67,962	100,000	100,000	183,488	210,000	110.00%
MA CSP Funds	42206	398,356	350,000	350,000	317,005	350,001	0.00%
MA Community Recovery	42207	0	0	0	0	0	0.00%
MA Outpatient	42210	417,277	376,240	376,240	545,759	420,000	11.63%
MA Inpatient	42212	181,849	200,000	200,000	200,000	300,000	50.00%
Regional Foster Care Training	42220	1,244	3,160	3,160	250	3,600	13.92%
Relative Caregiver Support	42221	12,000	0	0	0	10,000	100.00%
Wis MA Cost Reporting WIMCR	42226	1,387,237	1,000,000	1,000,000	1,000,000	1,400,000	40.00%
Prior Year Intergovt	42230	185,291	80,000	80,000	330,468	125,000	56.25%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 200 - Human Services							
TPR Adoption Federal	42234	10,371	34,200	34,200	8,396	34,200	0.00%
Med Impv Patient Prv Act MIPPA	42240	10,336	10,300	10,300	9,205	10,340	0.39%
Targeted Safety Support Funds	42247	427,655	350,000	350,000	360,000	350,000	0.00%
CoVid Revenue	42999	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		29,336,562	30,786,217	31,014,217	30,469,067	34,322,815	11.49%
Public Services:							
Other Fees	45002	600	0	0	0	600	100.00%
Forms Copies Etc	45003	6,781	4,000	4,000	8,400	4,500	12.50%
OWI Assessment Fees	45030	378,780	241,760	241,760	264,531	250,000	3.41%
Third Party Insurance	45033	1,121,652	822,134	822,134	826,365	1,000,000	21.63%
Client Cost Shares Fees	45035	457,254	532,000	532,000	483,464	490,001	-7.89%
State Fee Collections	45037	130,134	140,000	140,000	158,364	140,000	0.00%
Prior Year Contractual	45039	28,236	0	0	6,637	0	0.00%
Child Support	45041	110,003	175,000	175,000	46,755	200,000	14.29%
Child Welfare Reimbursement	45062	6,829	3,000	3,000	21,984	5,000	66.67%
Collection Agency	45066	44,351	135,000	135,000	108,351	135,001	0.00%
Public Services Subtotal:		2,284,619	2,052,894	2,052,894	1,924,851	2,225,102	8.39%
Intergov Services:							
Incentives	43009	27,322	0	0	20,000	10,000	100.00%
Intergov Services Subtotal:		27,322	0	0	20,000	10,000	100.00%
Total Operating Revenue:							
		31,648,504	32,839,111	33,067,111	32,413,918	36,557,917	11.32%
Misc Revenues:							
Other Miscellaneous Revenues	48109	53,435	50,000	50,000	50,000	50,000	0.00%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 200 - Human Services							
Misc Revenues Subtotal:		53,435	50,000	50,000	50,000	50,000	0.00%
Transfers In:							
Other Transfers In	49501	1,676,489	1,300,638	1,300,638	1,300,638	947,000	-27.19%
Transfers In Subtotal:		1,676,489	1,300,638	1,300,638	1,300,638	947,000	-27.19%
Total Non-Operating Revenue:							
		1,729,924	1,350,638	1,350,638	1,350,638	997,000	-26.18%
Revenue Total:							
		33,378,427	34,189,749	34,417,749	33,764,556	37,554,917	9.84%
Expense							
Wages:							
Regular Pay	51100	19,232,101	22,028,998	22,171,468	20,399,127	24,238,675	10.03%
Temporary Employees	51101	154,588	224,544	224,544	245,823	142,000	-36.76%
Labor Fringes Match	51102	0	0	0	0	0	0.00%
Overtime	51105	132,300	127,500	127,500	209,078	142,500	11.76%
Comp Time	51108	9,619	193,000	193,000	14,381	26,000	-86.53%
Wage Turnover Savings	51150	0	(232,533)	(232,533)	0	(369,913)	59.08%
Payroll Sundry Account	51190	56,536	0	0	865	0	0.00%
Wages Subtotal:		19,585,144	22,341,509	22,483,979	20,869,274	24,179,262	8.23%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 200 - Human Services							
Fringes Benefits:							
FICA Medicare	51200	1,412,128	1,721,669	1,732,145	1,565,255	1,878,785	9.13%
Health Insurance	51201	4,261,818	5,156,790	5,192,873	4,484,344	5,919,356	14.79%
Dental Insurance	51202	230,012	277,138	279,037	246,395	298,621	7.75%
Workers Compensation	51203	111,548	317,399	319,788	289,536	275,401	-13.23%
Unemployment Comp	51204	5,248	0	0	300	0	0.00%
WI Retirement	51206	1,298,957	1,495,484	1,505,225	1,390,846	1,666,080	11.41%
Fringe Benefits Other	51207	95,203	123,885	124,559	101,417	136,688	10.33%
Fringe Turnover Savings	51250	0	(92,468)	(92,468)	0	(155,087)	67.72%
Fringes Benefits Subtotal:		7,414,914	8,999,897	9,061,159	8,078,093	10,019,844	11.33%
Total Labor:		27,000,057	31,341,406	31,545,138	28,947,367	34,199,106	9.12%
Travel:							
Registration Tuition	52001	58,585	67,882	67,882	62,911	76,296	12.40%
Automobile Allowance	52002	299,602	356,671	357,871	329,434	376,173	5.47%
Vehicle Lease	52003	145	0	0	52	0	0.00%
Commercial Travel	52004	1,765	5,600	5,600	4,980	7,600	35.71%
Meals	52005	1,563	2,900	2,900	1,299	3,400	17.24%
Lodging	52006	12,047	24,100	24,100	17,987	22,400	-7.05%
Other Travel Exp	52007	177	1,600	1,600	601	1,599	-0.06%
Taxable Benefit	52008	1,988	4,500	4,500	1,749	4,698	4.40%
Travel Subtotal:		375,872	463,253	464,453	419,013	492,166	6.24%
Total Travel:		375,872	463,253	464,453	419,013	492,166	6.24%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 200 - Human Services							
Capital Outlay:							
Equipment Technology	58003	0	0	0	0	0	0.00%
Equipment	58004	0	35,000	55,000	47,000	55,000	57.14%
Capital Outlay Subtotal:		0	35,000	55,000	47,000	55,000	57.14%
Total Capital:		0	35,000	55,000	47,000	55,000	57.14%
Office:							
Office Supplies	53000	75,988	75,530	76,804	101,871	73,390	-2.83%
Printing Supplies	53002	6,603	10,000	10,000	5,000	6,700	-33.00%
Print Duplicate	53003	6,602	15,000	15,520	7,500	7,520	-49.87%
Postage and Box Rent	53004	1,153	1,000	1,000	1,500	1,000	0.00%
Computer Supplies	53005	29	0	0	0	0	0.00%
Computer Software	53006	39,385	29,224	31,424	15,094	6,000	-79.47%
Telephone	53008	117,261	170,265	170,265	139,304	143,299	-15.84%
Telephone Supplies	53009	0	0	0	0	0	0.00%
Voice and Data Cabling	53014	3,338	0	0	4,387	0	0.00%
Print Duplicate	73003	58,470	65,000	65,000	58,000	60,000	-7.69%
Postage and Box Rent	73004	29,203	32,000	32,000	35,505	32,000	0.00%
Computer Licensing Charge	73006	65,973	126,880	126,880	126,880	0	-100.00%
Office Subtotal:		404,007	524,899	528,893	495,041	329,909	-37.15%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 200 - Human Services							
Operating:							
Advertising	53500	30,313	13,100	13,100	10,550	22,101	68.71%
Subscriptions	53501	3,557	22,750	22,750	15,338	34,200	50.33%
Membership Dues	53502	27,165	29,200	29,200	17,457	29,000	-0.68%
Publish Legal Notices	53503	576	2,100	2,100	750	2,100	0.00%
Emergency Rent Assistance	53508	219,998	150,000	150,000	359,095	180,000	20.00%
Registration Tuition Other	53509	4,336	3,600	3,600	1,000	3,600	0.00%
Consumer Program Expenses	53510	281,803	362,000	377,000	417,223	379,993	4.97%
Consumer Outreach	53511	118,165	115,000	115,000	112,978	108,000	-6.09%
Education Training	53513	48,836	25,000	25,000	22,950	17,000	-32.00%
Consumer Transportation	53514	99,742	114,000	114,000	94,527	119,001	4.39%
Household Supplies	53516	14,965	10,000	10,000	31,219	10,000	0.00%
Food	53520	39,741	36,675	36,675	41,636	36,775	0.27%
Small Equipment	53522	143,917	133,868	202,936	198,282	177,000	32.22%
Medical Supplies	53524	9,969	16,500	16,500	15,665	15,500	-6.06%
Other Operating Supplies	53533	3,664	0	0	0	0	0.00%
Automobile Allowance-Other	53538	6,455	6,000	6,000	1,628	7,800	30.00%
Meals Other	53541	64	100	100	39	100	0.00%
Lodging Other	53542	1,040	0	0	0	1,500	100.00%
Auto Allowance Taxable	53546	23,412	18,000	18,000	18,489	23,000	27.78%
Motor Fuel	53548	22,947	27,500	27,500	26,982	27,500	0.00%
Building Rental	53550	24,651	0	0	0	0	0.00%
Equipment Rental	53551	31,330	26,000	26,000	9,043	26,000	0.00%
Operating Licenses Fees	53553	16,602	15,650	15,650	15,100	15,500	-0.96%
Emergency Assistance	53555	59,117	0	0	0	0	0.00%
Bad Debts Expense	53561	75,689	75,000	75,000	75,000	75,000	0.00%
Operating Grants	53565	305,610	107,400	107,400	178,600	205,400	91.25%
Family Care Contribution	53567	1,594,624	1,594,624	1,594,624	1,594,624	1,594,623	0.00%
Other Miscellaneous	53568	45,054	42,400	42,400	42,400	43,000	1.42%
Employee Benefit Taxable Other	53578	0	0	0	0	0	0.00%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 200 - Human Services							
Maintenance of Effort	53579	793,725	793,725	793,725	793,725	793,725	0.00%
Small Equipment Technology	53580	83,813	69,611	75,611	82,711	0	-100.00%
CoVid Expenditures	53999	0	0	0	0	0	0.00%
Legal Fees	73041	886	1,500	1,500	1,000	1,000	-33.33%
Food	73520	20,510	32,604	32,604	33,210	32,609	0.02%
Motor Fuel	73548	2,432	2,000	2,000	3,987	2,500	25.00%
Operating Subtotal:		4,154,709	3,845,907	3,935,975	4,215,208	3,983,527	3.58%
Repairs & Maint:							
Maintenance Buildings	54020	19,891	0	0	0	12,000	100.00%
Maintenance Equipment	54022	2,605	5,000	5,000	3,000	5,000	0.00%
Maintenance Vehicles	54023	0	1,500	1,500	1,500	1,500	0.00%
Repair Maintenance Supplies	54024	0	0	0	0	0	0.00%
Maintenance Vehicles	74023	5,229	17,500	17,500	2,500	15,000	-14.29%
Technology Repair and Maintain	74029	14,982	15,015	15,015	15,015	0	-100.00%
Repairs & Maint Subtotal:		42,707	39,015	39,015	22,015	33,500	-14.14%
Utilities:							
Heat	54700	(652)	0	0	0	0	0.00%
Power and Light	54701	(334)	0	0	0	0	0.00%
Water and Sewer	54702	0	0	0	0	0	0.00%
Refuse Collection	54703	1,905	2,000	2,000	2,690	2,000	0.00%
Utilities Subtotal:		919	2,000	2,000	2,690	2,000	0.00%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 200 - Human Services							
Contractual Services:							
Medical and Dental	55000	197,901	291,565	291,565	161,082	232,400	-20.29%
Legal Services	55001	3,388	0	0	0	0	0.00%
Pest Extermination	55002	22,724	0	0	0	0	0.00%
Vehicle Repairs	55005	12,257	9,000	9,000	39,111	15,000	66.67%
Transcription Services	55009	92	0	0	277	250	100.00%
Data Processing	55013	31,769	40,400	40,400	41,942	30,950	-23.39%
Professional Service	55014	421,001	427,500	427,500	408,310	322,500	-24.56%
Collection Services	55015	8,868	34,000	34,000	26,005	34,001	0.00%
Community Residential Svcs	55021	85,019	175,000	175,000	0	122,214	-30.16%
Community Treatment	55022	0	45,000	45,000	0	0	-100.00%
Supportive Home Care	55023	95,754	100,000	100,000	158,935	295	-99.71%
Work related and Day Services	55024	513	1,000	1,000	844	0	-100.00%
Supervised Family Visitation	55025	443,051	464,100	464,100	438,200	465,000	0.19%
Specialized Transportation	55027	982,755	995,000	995,000	959,240	989,999	-0.50%
Security Service	55028	31,961	0	0	0	0	0.00%
Other Contract Serv	55030	450,707	565,000	585,950	505,858	684,999	21.24%
Respite Care	55032	113,124	100,000	100,000	111,437	99,999	0.00%
Receiving Home Bed Hold	55033	37,399	20,000	20,000	18,033	20,000	0.00%
Foster Parent Retention	55035	5,432	3,500	3,500	12,500	20,000	471.43%
Child Care	55036	27,291	75,000	75,000	43,242	75,000	0.00%
Mentoring	55039	482,921	408,000	408,000	592,147	600,001	47.06%
Counseling Consumer/Family	55040	0	2,500	2,500	2,500	1,500	-40.00%
Interpreter	55041	64,514	81,750	81,750	63,393	73,749	-9.79%
Building Rental	55042	0	0	14,868	0	0	0.00%
Other State Adjustments	55044	0	0	0	2,464	0	0.00%
Child Foster Care	55045	1,041,525	1,166,592	1,156,592	892,358	1,000,000	-14.28%
Group Homes	55046	677,359	698,368	698,368	905,278	779,999	11.69%
Child Residential Care Centers	55047	873,923	1,000,000	1,000,000	1,004,341	999,998	0.00%
Kinship Care	55052	537,075	625,000	625,000	487,260	625,000	0.00%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 200 - Human Services							
Nutrition Programs	55053	1,279,820	1,250,000	1,250,000	1,129,636	1,279,820	2.39%
Adoption Assessments	55057	0	0	0	0	0	0.00%
Truancy Intervention Preventio	55058	71,500	73,000	73,000	73,000	73,000	0.00%
Outpatient Services	55059	8,540	10,000	10,000	366	8,000	-20.00%
General Hospital Psychiatric	55060	14,837	75,000	75,000	60,354	50,000	-33.33%
Residential Inpatient AODA	55061	379,973	170,000	170,000	277,819	225,000	32.35%
Specialty Inpatient Hospitals	55062	2,243,665	2,501,500	2,501,500	2,750,000	2,949,999	17.93%
Supported Employment	55063	20,000	20,000	20,000	20,000	20,000	0.00%
Supported Living	55064	799,355	540,001	540,001	807,521	663,066	22.79%
Comm Based Res Facility	55065	749,140	1,104,000	1,094,000	792,693	930,001	-15.76%
Medical Detoxification	55066	0	8,000	8,000	0	5,000	-37.50%
Birth 3 Early Intervention	55067	750,000	740,000	740,000	740,000	750,000	1.35%
Contracted Case Mgmt	55068	1,200	0	0	2,006	0	0.00%
Secure Juvenile Detention	55070	305,700	290,000	290,000	218,600	290,000	0.00%
Family Training Skills	55071	653,800	650,000	650,000	671,586	650,001	0.00%
Youth Wrap Around Services	55072	844,207	550,000	550,000	868,828	880,009	60.00%
Alternative School	55073	50,865	0	0	0	0	0.00%
Juvenile Shelter Care	55075	35,118	20,000	20,000	36,313	20,000	0.00%
Juvenile Restitution	55076	0	1,000	1,000	1,000	1,000	0.00%
Juvenile Correctional Institut	55078	399,710	120,000	120,000	0	120,000	0.00%
Emergency Energy Services	55079	0	0	0	0	0	0.00%
Prior Year Community Treatment	55080	0	0	0	0	0	0.00%
Behavioral Health Unit	55081	519,370	520,000	520,000	640,386	600,000	15.38%
Medical and Dental	75000	0	1,500	1,500	0	1,500	0.00%
Building Rental	75042	10,500	0	0	23,370	37,833	100.00%
Technology Interfund Exp	75100	0	0	0	0	725,802	100.00%
Contractual Services Subtotal:		15,785,623	15,972,276	15,988,094	15,988,235	17,472,885	9.40%

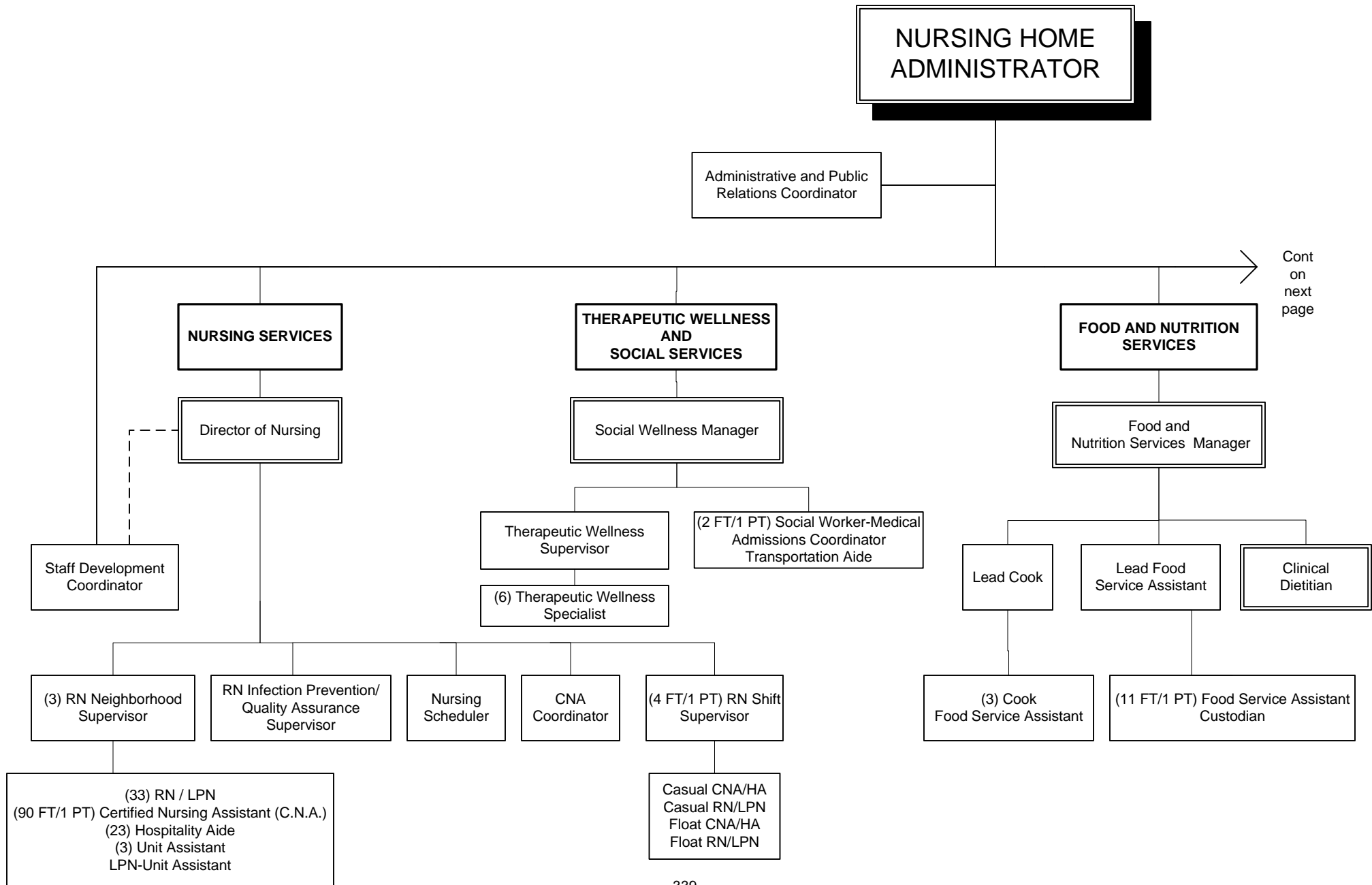
Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 200 - Human Services							
Insurance Expenses:							
Prop Liab Insurance	56000	0	5,000	5,000	5,000	5,000	0.00%
Prop Liab Insurance	76000	194,495	172,961	172,961	172,961	178,472	3.19%
Insurance Expenses Subtotal:		194,495	177,961	177,961	177,961	183,472	3.10%
Total Other Operating:		20,582,460	20,562,058	20,671,938	20,901,150	22,005,293	7.02%
Expense Total:		47,958,389	52,401,717	52,736,529	50,314,530	56,751,565	8.30%
Human Services Net/(Levy):		(14,579,962)	(18,211,968)	(18,318,780)	(16,549,974)	(19,196,648)	5.41%
Assigned Human Services Fund Balance applied (Note):						3,000,000	100.00%
Human Services Net/(Levy):		(14,579,962)	(18,211,968)	(18,318,780)	(16,549,974)	(16,196,648)	-11.07%

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

WINNEBAGO COUNTY CAPITAL OUTLAY - 2025

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Human Services -	Van	1	55,000	55,000
		1		55,000

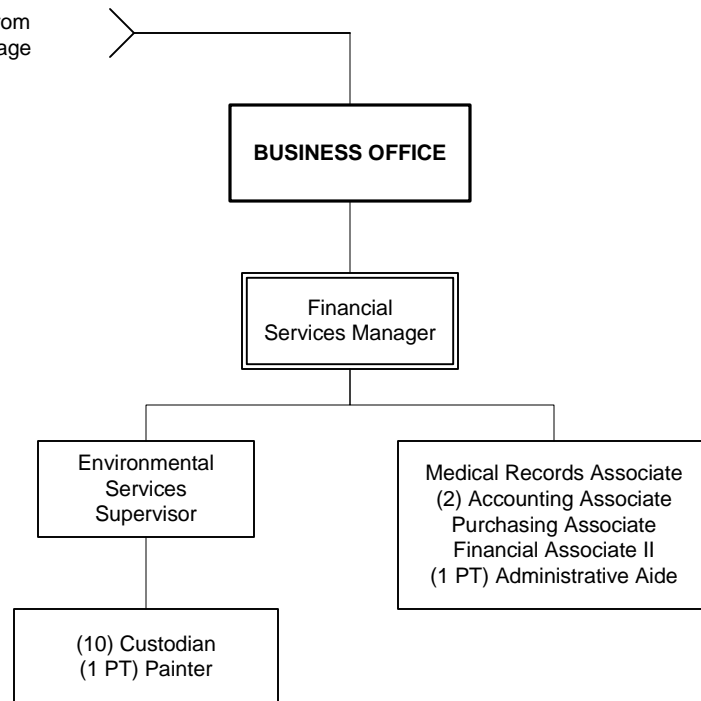
PARK VIEW HEALTH CENTER



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PARK VIEW HEALTH CENTER

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PARK VIEW HEALTH CENTER (PVHC)

**Park View Fund: 530
2025 BUDGET NARRATIVE**

DEPARTMENT HEAD:

Linzi Gazga Parish

TELEPHONE: (920) 237-6900

LOCATION:

**Winnebago County Park View Health Center
725 Butler Avenue
Oshkosh, WI 54901-8149**

Park View Health Center is a county owned skilled nursing facility dedicated to providing services to residents of the Winnebago County community in need of long-term care, short-term rehabilitative care and specialized behavioral services.

Park View Health Center Program Inventory

Program	Description
Activities of Daily Living	<p>Custodial care to include activities of daily living. Bathing, showers, oral/denture care, dressing, eating, support with needs related to hearing/vision/sensory impairment, supporting resident independence in doing as much of these activities by himself/herself. Transfers, ambulation, restorative nursing, contracture care; supporting resident independence in doing as much of these activities by himself/herself</p> <p>Bowel/bladder toileting programs, incontinence care, intermittent or indwelling or other urinary catheter, ostomy, responding to requests for assistance to the bathroom/toilet promptly in order to maintain continence and promote resident dignity. Pressure injury prevention/care, skin care, wound care (surgical, other skin wounds). Restorative programs are designed to improve or maintain the functional ability of residents, so they can achieve their highest level of well-being. Nursing and Therapy department work together to create a restorative program for residents to help maintain level of function. These programs would include standing for 15 mins, walking 150 feet, walk to dine, etc.</p>
Activity Coordinating	<p>Banking, business office assistance, atrium, aviaries, walks, books/library cart, resident mail, beauty shop, gift shop, family visits- scheduling, Pastoral support and outreach, Vending Machines, help with meal service on neighborhoods, scheduling and recruiting entertainment, Coordinate resident voting with officials, Closed Circuit TV channel, community partnerships, community activities, comfort care/end of life support, ordering supplies, budgeting for department, donation slips, pet visit paperwork, transporting residents to/from activities and appointments. Volunteer Program: Applications- paperwork, reference checks, Orientation, Scheduling, recruitment, volunteer appreciation. Great Room programing: spiritual, movies, trivia, music, exercise, BINGO, crafts, special events, resident council, special interest groups, flower arranging and sporting events, schedule and reserve room, happy hour, volunteer programming, power point discussions.</p>
Admissions	<p>Referral management, coordinate new admissions, educate community on admissions process, provide application, manage waitlist, assisted with coordinating facility room moves, completes Preadmission Screening and Resident Review/Behavioral Health screens. Works with insurance companies to verify proper information is given to authorize approved insurance coverage before and during resident stay. Bills and tracks charges for daily room rates for Federal, State, Veteran Affairs and multiple insurance programs</p>
Behavioral Health Management	<p>Create/manage behavioral interventions, update and coordinate with psychiatric providers, provide education to staff and residents, maintains behavioral health and service screens and specialized services for developmental disabilities if directed by Government Agencies. Assess behaviors for safety of residents and others. Crisis intervention, Elopement Risk Assessment, Trauma Informed Care, Self-Harm Assessment and psychotropic medication behavioral assessments. Contracted Services for Psychiatric Care - medication and behavior management. Responsible for medication management, diagnosing, responding to recommended Gradual Dose</p>

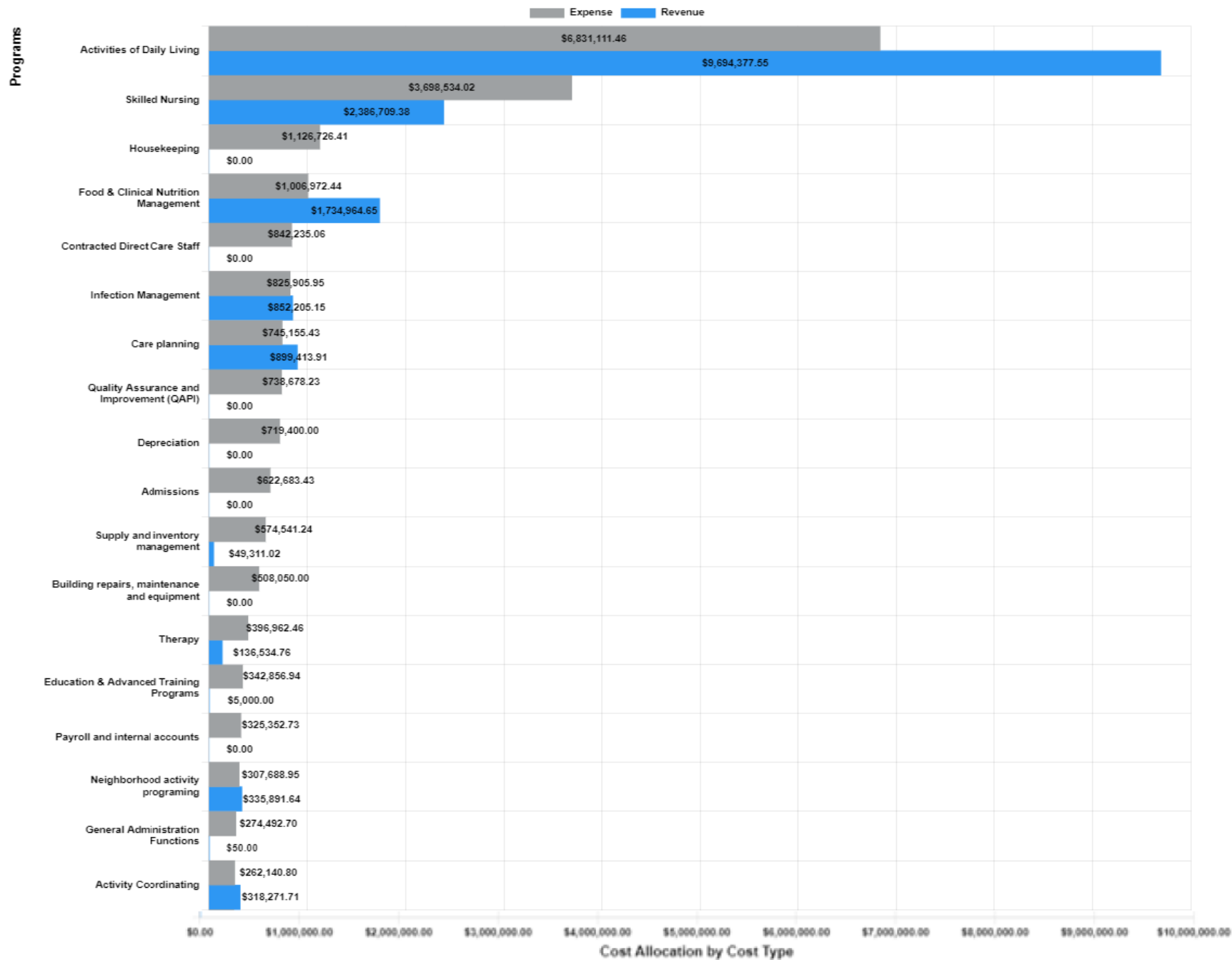
	Reductions by Pharmacy. Also available for emergency psychiatric situations. Utilized for specialized services.
Building repairs, maintenance and equipment	Includes all building materials, repairs and equipment relating to all departments of PVHC. Equipment includes lifts, beds, wheelchairs, dishwashers, washers/dryers and any other equipment required to operate the building.
Care planning	Regulated assessments and plan of care coordination between all departments. Create and manage resident individual care plans and resident specific care areas to direct resident daily care. Minimum Data Set assessments required by Center for Medicaid and Medicare Services to include departmental assessments, care conferences with interdepartmental coordination with nursing, food service, social service and activities.
Case Management and Discharge Planning	Referrals to outside agencies to meet the financial, social and legal needs of the resident. (Hospice, psych, Aging and disability resource center, Medicaid, Social security, Adult Protective Services). Assist with/provide education on insurance appeal process. Complete Notice of Medicare non-coverage and advanced beneficiary notices upon loss of insurance coverage. Protective placement reviews and assist in guardianship process. Make referrals and give information on different community programs and resources for resident to be successful after discharge. (Home health, Meals on Wheels, Care Patrol, Life Alert, Visiting Nurse Association, Aging and disability resource center, Mental Health Resources). Complete discharge paperwork. Follow up discharge calls, discharge surveys.
Catering and event planning- Internal & External	Volunteer brunch, friends of park view, master gardeners, annual community clean up volunteers, staff events per calendar year, new employee orientation lunch, comfort carts that include light meals/snack for family when loved one is actively passing. Guest meals to dine with loved one. Park View provides meal service activities for residents to include Tuesday summer cookouts for current residents and their guests, Veteran programs, holiday events- Christmas, New Years Eve, Valentine's Day, sporting events, car show, outdoor animals, trick/treat. scheduling for special events and set up, Christmas lights outside decorating, patio upkeep, flower planting and seasonal decorating on all neighborhoods. Park View Provided food service to outside community programs. Dinner provided daily to the Crisis Center. Annually day by day warming shelter. Partnering events- Aging and Disability Resource Center, Chamber of Commerce, Winnebago County Employee Picnic
Contracted Direct Care Staff	Contracted Nurses, aides or other positions that directly care for residents that help fill the open position gaps or ensure regulatory compliance to current residents at PVHC.
Contracted Services	Contracted company for All Lab processing - Phlebotomy services completed within the facility to avoid and minimize outside appointments. Contract for actual Lab processing and interpretation. Contracted company for all diagnostic services to include, X-ray, EKG, Doppler to avoid and minimize outside appointments. Contracted Company to provide required outside services to the residents such as Dentist, Dental Hygienist, Podiatrist, ophthalmologist, audiologist, beautician, massage therapist. Contracted service for Oxygen, Bi-pap, C-Pap, Tracheostomy Supplies. Staff clean and change tubing, bi-pap, c-pap, filling portable oxygen tanks. Contracted services to provide all prescribed medications to residents, regulated and required monthly chart reviews by a licensed pharmacist and recommend gradual dose reductions of psychotropics to physicians, contingency

	medication supply and routine audits. Also completes Drug Regime Reviews on all admissions. Contracted services to provide primary provider coverage, Physician/nurse practitioner services to current residents to include a medical director of the facility, which includes partnerships with MCO's (Managed Medicaid and Managed Medicare).
Corporate Compliance and Resident Rights	The organization has an established corporate compliance program and committee ensuring that the overall operations are run in a legal and ethical manner. Establish and maintain a system for routine/continuous identification and assessment of compliance risk areas by completing periodic audits and reviews of practices/documentation. Advocates and ensures resident rights are protected and upheld to maintain federal and state compliance. Provides education to staff, residents and families on resident rights. Lead resident council and coordinates resident voting.
Education & Advanced Training Programs	Park View health Center provides ongoing educational opportunities and certifications. State Approved Program for the C.N.A. Training Course, serve Safe for dietary staff, feeding assistant program to help assist with feeding residents, virtual dementia training for all new staff members and wound care certification. Advanced training is for: Nursing, Food Service and all staff. Required additional education regarding updated policies/regulations. Additional 6 hrs. annually. Required 12 hours of Continuing education credits for Certified Nursing Assistants, Required Annual Skill checks and regulatory trainings and competencies for all staff.
Emergency Management	Facility Emergency Preparedness plan to ensure the safety of all the residents within the facility. This include but is not limited to fire, evacuation, Shelter in place, all weather concerns and is based off of a Hazard assessment. The Community-based risk assessment which document potential hazards within the geographic area of the facility, the facility physical plant and the vulnerabilities and challenges that may impact the facility utilizing an all-hazards approach. In addition, the risk assessment evaluates the facility's ability to maintain continuity of operations, its ability to provide care and services, and its ability to secure required supplies and resources during an emergency or natural disaster. This risk assessment has been in incorporated Emergency Preparedness Plan.
Food & Clinical Nutrition Management	Menu planning to ensure all residents meet recommended daily intakes of caloric, fat, protein and carbs based on therapeutic diet, fluids and internal feedings. Manage weights and impose interventions for those outside of parameters, manage lab results. Care Conference, Minimum Data Sets, coordinate and update doctors, family members and educate residents. Also coordinate with dialysis centers. Skin Integrity/concerns reviewed. Adaptive equipment needs reviewed and meets residents needs/ care planned. Providing therapeutic meals based on texture, consistency as ordered by physician. Snacks and supplements provided. Monitored therapeutic meals by a dietician. Completing inventory, ordering food supplies, equipment, deep and daily cleaning schedule, small equipment management, delivering neighborhood supplies- placemats, supplements, coffee, juice, condiments, snacks(dry/refrg/frozen) Food Safety: ensures proper Temps are reached and documented. Food and Nutrition Services is changing and updating the process from thermal carts to person centered dinning. Dietary staff dish meals on the neighborhoods instead of being warmed in the thermal cart on the neighborhood along with

	providing more options for resident preferences.
General Administration Functions	The care needs of the residents and the requirements of regulations rules and laws govern the needed policies and procedures. Policies and procedures for care are reviewed and updated at least annually and as needed with the introduction of new resident care needs, new technology or equipment, changes to standards of practice, or a change in the physical plant or environmental hazards. Manage the day-to-day operations of the departments, lead strategic planning efforts, respond to requests for information from elected officials, media, community groups, etc., prepare, post and distribute Park View's board meeting agendas and minutes, complete workplace accident and investigations, provide Notary Public services as needed, complete transcription and clerical services to support department staff.
Housekeeping	Ensures that resident rooms are cleaned daily. Ensures that neighborhood general areas, including kitchen, offices, laundry area, and bathing areas are clean. Helps assist when resident move within the facility. Obtains proper beds for the resident. Ensures the facility and resident rooms are kept in homelike environment by painting, covering nail holes and overall, aesthetically pleasing. Ensures the non-resident areas; Great Room, lobby and common toilets are cleaned regularly.
Infection Management	Encompasses both residents and staff: education, monitoring, tracking and trending, vaccinations, environmental services, National Safety Healthcare Network reporting, outbreak management and tracking/trending and ongoing education. Responsible for the respiratory protection program. Antibiotic stewardship program. Infection control audits to ensure correct personal protective equipment, Isolation carts, etc. are being used appropriately including enhanced barrier precautions.
Landscaping	General upkeep of PVHC grounds and parking lots.
Medical Records	Oversight of all resident medical records, scanning, filing, insurance updates and overflow record management. Development of regulated physician compliance visit schedules and maintaining compliance with Medicare certifications. Minimum Data Set resident assessment scheduling and submission to the state for each individual resident, new admissions and discharges.
Neighborhood activity programming	Activity Department coordinates: schedules and plans Exercise, News, Music, Reminisce, coffee clutch, crafts, baking/cooking, BINGO, Card games/ table games, iPad/computers, dine in's, movies, pet visits, trivia, one on one visits, daily announcements, birthday celebrations, Music and memory program. Activity staff provide and keep supplies organized for resident interest activities, which include Spiritual, social, patio, magazines/books, comfort care visits, computer/iPad, essential oils, indoor gardening, manicures, menu planning, newspapers and massage therapy.
Payroll and internal accounts	Enter call slip information into Dimensions. Verify Hours are correct, and pay is valid, before file is sent to Winnebago County Payroll for processing. Collects and reports on various services provided, hours worked, yearly financial information to Federal, State and other regulatory bodies. Collects, disburses funds for residents, tracks and reports on resident balances. Collects, disburses funds for donation, tracks and reports on donation balances

Quality Assurance and Improvement (QAPI)	The QAPI process supports the vision and mission of Park View Health Center. It is a management process that is ongoing, multi-level, and facility wide. It encompasses all managerial, administrative, clinical, and environmental services, as well as the performance of outside (contracted or arranged) providers and supplies of care and services. The QAPI plan provides guidance for our overall quality improvement program. Focus areas will include all systems that affect the quality of life for the persons living and working in our organization. Outside data included is: 5-star rating and Quality Measures. Center of Medicare and Medicaid services mandated Regulation requirements at the Federal and State level. Division of Quality Assurance unannounced annual recertification for both Health and Life Safety and complaint surveys. Statement of Deficiencies issued, plans of correction submitted and if needed Informal Dispute resolution or civil money penalties. Park View investigates resident concerns, grievances and complaints. Social Services maintain grievance binder and ensure follow up is completed, provide Ombudsman and Division of Quality Assurance and regulatory state mandated information when requested, missing property, caregiver misconduct reporting to Division of Quality Assurance.
Skilled Nursing	Park View Health Center may accept residents with, or current residents may develop common diseases, conditions, physical and cognitive disabilities, or combinations of conditions that require complex medical care and management by licensed nursing staff. This includes comprehensive care, monitoring and assessments. Nursing Services include but are not limited to medication administration, wound treatment and care, Care planning, behavior management, daily supportive nursing care etc. Bladder scanning can be completed prior to ensure proper urological care. The facility provides care to resident populations that may require unique or special care services such as Bariatric Care, Peritoneal Dialysis, Substance Abuse, Specialized Services. End of Life Support and Care to dying residents and their families - comfort care. Assistance and education with advanced directives management and creation. This includes social services, nursing and activities. Park View assists with resident medication management by providing daily medications that are prescribed by practitioners working in and out of the facility. Medications are provided by a contracted Pharmacy Service. Medications can include any route of administration, Oral, Intravenous, Intramuscular, Enteral, etc.
Supply and inventory management	Orders, tracks and distributes medical supplies used by the nursing staff. Orders and track and distribute non-medical supplies used throughout the facility. Tracks usage of purchases so that items are in stock when needed. Orders and tracks equipment used in the facility.
Technology and Computer Software systems	Internal Technology services that are provided specifically within Park View Health Center used for daily functions within the facility. Kronos/Dimensions for scheduling and payroll services, Relias Learning for required ongoing education to staff with certifications,, R- Care Phones used for the resident call light system, ECS- Electronic Medical Records for all medical documentation, medication administration and regulated assessments, hospitality suite for meal preparation and planning, temp trac- all refrigerators/ freezers for mandatory temperature tracking , retherm carts for meal warming and meal service on all resident neighborhoods. Wander and Elopement Monitoring Services and Building Equipment for Care: R-Care System for Call lights, Secure Care system for residents with

	cognitive impairment to alert staff when resident is trying to leave a secured area of the building- stair wells, neighborhoods, main building. All exits are secured. The call light system alerts the staff when a resident needs assistance in various areas of the building.
Therapy	Services provided to the outside community members that are not residents of Park View: Speech, Occupational Therapy, Physical Therapy. Residents may discharge home and return for these outpatient services provided on-site. Internal Speech Therapy- including speech, cognition, swallowing safety including therapeutic diet management related to textures and consistency. Internal Physical Therapy: working with large muscle groups and large motor skills. Fall management/intervention including transfer status, bed mobility and range of motion and activities of daily living (getting dressed, toileting, repositioning self- in bed, in chair). Internal Occupational therapy: mall muscle groups and fine motor skills. Assess seating and positioning in wheelchair, daily activities of daily living (comb hair, brush teeth)
Transportation	Transports resident to and from appointments, transports new admissions, run blood work to lab, help with off site activities events.
Budget Management	Develops yearly budget information to be included in County Budget book. Pays all invoices for services and supplies, verifies financial is properly coded.
Depreciation	Building Depreciation
Personnel Actions	Coordination of departmental personnel actions including hiring, terminations, transfers, responsible for staff communications including the publication of Quarterly newsletters, conflict management and overseeing departments staff interactions including discipline evaluations. Create and distribute the staff event calendar for morale, update and post job postings on indeed or various hiring websites. Attend local hiring events to help with recruitment.
Public Relations	Community Networking to create external relationships along with community affiliation quality improvement for transition of care across medical facilities. Complete Facebook, indeed posting, Donation thank you letters, Newsletters- internal and external, Staff Calendar of events. Aurora's skilled nursing facility meetings, Oshkosh North- community program, Aging and Disability Resource Center, Dementia Virtual Tour, Interagency Meetings, Chamber of Commerce, Volunteer Ombudsman



Financial Summary Park View Health Center (PVHC)

<u>Items</u>	<u>2024 6-Month Actual</u>	<u>2024 12-Month Projected</u>	<u>2024 Adopted Budget</u>	<u>2025 Executive Budget</u>
Total Revenues	7,360,650	14,574,352	16,057,616	16,758,915
Labor	5,911,985	13,345,747	14,382,032	14,834,247
Travel	8,754	20,007	20,500	21,600
Capital	-	36,319	10,000	175,000
Other Operating	<u>2,227,027</u>	<u>4,796,653</u>	<u>4,240,236</u>	<u>5,401,953</u>
Total Expenditures	8,147,766	18,198,726	18,652,768	20,432,800
Levy Before Adjustments			2,595,152	3,673,885
<u>Adjustments</u>				
Back out depreciation			(685,670)	(719,400)
Decrease fund balance			<u>(941,988)</u>	<u>(2,540,285)</u>
Net Levy After Adjustments			967,494	414,200

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 530 - Park View Health Center (PVHC)							
Revenue							
Intergov Rev:							
Medicaid Title 19	42000	7,427,791	6,458,886	6,458,886	7,463,080	8,677,000	34.34%
WI Dept of Administration	42002	0	0	0	0	0	0.00%
WI Health Services	42007	665,300	547,500	547,500	848,000	1,074,000	96.16%
US Health and Human Services	42014	0	0	0	0	0	0.00%
Other Grantor Agencies	42019	31,000	5,000	5,000	17,500	5,000	0.00%
Medicare Title 18	45031	390,685	550,000	550,000	371,849	860,000	56.36%
Med Adv Rm Brd	45032	685,245	1,000,000	1,000,000	1,342,000	1,796,000	79.60%
Intergov Rev Subtotal:		9,200,022	8,561,386	8,561,386	10,042,429	12,412,000	44.98%
Public Services:							
Identification Cards	45025	90	50	50	50	50	0.00%
Donations	45034	155,273	40,000	40,000	40,000	40,000	0.00%
Private Pay Fees	45046	3,582,186	4,164,080	4,164,080	4,071,800	4,110,250	-1.29%
Dietary Fees	45047	1,088	5,000	5,000	1,500	2,500	-50.00%
Public Services Subtotal:		3,738,637	4,209,130	4,209,130	4,113,350	4,152,800	-1.34%
Intergov Services:							
Photocopy Revenue	43002	98	100	100	138	100	0.00%
Intergov Services Subtotal:		98	100	100	138	100	0.00%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 530 - Park View Health Center (PVHC)							
Interfund Revenue:							
Food Service	65082	20,510	22,000	22,000	27,052	24,000	9.09%
Interfund Revenue Subtotal:		20,510	22,000	22,000	27,052	24,000	9.09%
Total Operating Revenue:		12,959,267	12,792,616	12,792,616	14,182,969	16,588,900	29.68%
Misc Revenues:							
Rental Equipment	48101	15	0	0	0	15	100.00%
Non Operating Grant Revenues	48102	2,154,175	3,100,000	3,100,000	0	0	-100.00%
Other Miscellaneous Revenues	48109	143,895	165,000	165,000	188,000	170,000	3.03%
Misc Revenues Subtotal:		2,298,085	3,265,000	3,265,000	188,000	170,015	-94.79%
Transfers In:							
Other Transfers In	49501	30,500	0	9,104	203,383	0	0.00%
Transfers In Subtotal:		30,500	0	9,104	203,383	0	0.00%
Total Non-Operating Revenue:		2,328,585	3,265,000	3,274,104	391,383	170,015	-94.79%
Revenue Total:		15,287,852	16,057,616	16,066,720	14,574,352	16,758,915	4.37%
Expense							
Wages:							
Regular Pay	51100	7,697,629	11,263,704	11,263,704	8,772,877	11,282,323	0.17%
Temporary Employees	51101	514,830	413,500	413,500	636,150	564,500	36.52%
Overtime	51105	589,315	745,000	745,000	638,625	679,500	-8.79%
Wage Turnover Savings	51150	0	(2,000,000)	(2,000,000)	0	(1,730,000)	-13.50%
Payroll Sundry Account	51190	2,928	0	0	0	0	0.00%
Wages Subtotal:		8,804,702	10,422,204	10,422,204	10,047,652	10,796,323	3.59%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 530 - Park View Health Center (PVHC)							
Fringes Benefits:							
FICA Medicare	51200	647,296	950,290	950,290	742,657	958,285	0.84%
Health Insurance	51201	1,592,139	3,815,155	3,815,155	1,654,448	3,662,678	-4.00%
Dental Insurance	51202	82,778	184,351	184,351	89,807	167,617	-9.08%
Workers Compensation	51203	61,406	205,676	205,676	164,976	170,777	-16.97%
Unemployment Comp	51204	7,677	0	0	500	0	0.00%
Compensated Absences Expense	51205	(99,820)	0	0	0	0	0.00%
WI Retirement	51206	535,780	741,199	741,199	607,936	736,780	-0.60%
Fringe Benefits Other	51207	33,813	63,157	63,157	37,771	63,287	0.21%
GASB OPEB Adjustment	51214	(89,402)	0	0	0	0	0.00%
GASB WRS Life Adjustment	51215	(68,960)	0	0	0	0	0.00%
GASB WRS 68 Adjustment	51216	897,529	0	0	0	0	0.00%
Fringe Turnover Savings	51250	0	(2,000,000)	(2,000,000)	0	(1,721,500)	-13.93%
Fringes Benefits Subtotal:		3,600,235	3,959,828	3,959,828	3,298,095	4,037,924	1.97%
Total Labor:							
		12,404,937	14,382,032	14,382,032	13,345,747	14,834,247	3.14%
Travel:							
Registration Tuition	52001	8,561	16,000	16,000	15,400	16,200	1.25%
Automobile Allowance	52002	2,579	1,700	1,700	1,692	2,100	23.53%
Meals	52005	172	0	0	46	0	0.00%
Lodging	52006	3,111	2,800	2,800	2,790	3,300	17.86%
Other Travel Exp	52007	0	0	0	24	0	0.00%
Taxable Benefit	52008	60	0	0	55	0	0.00%
Travel Subtotal:		14,483	20,500	20,500	20,007	21,600	5.37%
Total Travel:							
		14,483	20,500	20,500	20,007	21,600	5.37%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 530 - Park View Health Center (PVHC)							
Capital Outlay:							
Improvements	58002	0	0	28,000	0	100,000	100.00%
Equipment	58004	302,743	10,000	36,319	36,319	75,000	650.00%
Capital Outlay Subtotal:		302,743	10,000	64,319	36,319	175,000	1,650.00%
Total Capital:		302,743	10,000	64,319	36,319	175,000	1,650.00%
Office:							
Office Supplies	53000	7,561	12,000	12,000	12,949	12,000	0.00%
Printing Supplies	53002	6,201	6,000	6,000	449	26,500	341.67%
Print Duplicate	53003	813	1,400	1,400	0	1,400	0.00%
Postage and Box Rent	53004	3,178	5,000	5,000	2,768	4,500	-10.00%
Computer Supplies	53005	270	500	500	0	500	0.00%
Computer Software	53006	3,144	1,200	1,200	618	1,256	4.67%
Telephone	53008	24,211	32,000	32,000	29,978	31,500	-1.56%
Print Duplicate	73003	21,095	30,000	30,000	0	30,000	0.00%
Computer Licensing Charge	73006	32,986	89,520	89,520	89,520	0	-100.00%
Office Subtotal:		99,459	177,620	177,620	136,282	107,656	-39.39%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 530 - Park View Health Center (PVHC)							
Operating:							
Advertising	53500	0	0	0	699	1,500	100.00%
Subscriptions	53501	951	800	800	1,157	900	12.50%
Membership Dues	53502	28,744	26,800	26,800	43,256	29,925	11.66%
Education Training	53513	19,200	20,000	20,000	37,672	21,000	5.00%
Agricultural Supplies	53515	0	2,500	2,500	1,865	2,500	0.00%
Household Supplies	53516	85,784	107,500	107,500	107,310	114,000	6.05%
Linen	53519	2,586	5,000	5,000	691	5,000	0.00%
Food	53520	404,809	415,000	415,000	378,262	440,000	6.02%
Dishes and Utensils	53521	4,746	4,000	4,000	2,791	4,000	0.00%
Small Equipment	53522	69,443	119,500	190,183	162,332	193,250	61.72%
Shop Supplies	53523	2,155	3,000	3,000	1,070	3,000	0.00%
Medical Supplies	53524	271,798	378,500	378,500	380,430	375,000	-0.92%
Medical Oxygen	53525	6,435	9,000	9,000	3,660	8,000	-11.11%
Incontinent Supplies	53526	4,255	5,000	5,000	8,000	7,000	40.00%
Incontinent Products	53527	57,981	60,000	60,000	55,000	65,000	8.33%
Recreation Supplies	53529	1,467	2,500	2,500	2,420	2,500	0.00%
Other Operating Supplies	53533	706	3,000	3,000	4,196	3,000	0.00%
Donated Goods Services	53534	25,758	40,000	40,000	40,000	40,000	0.00%
Motor Fuel	53548	574	600	600	0	600	0.00%
Equipment Rental	53551	14,652	11,500	11,500	27,100	21,000	82.61%
Operating Licenses Fees	53553	2,281	800	800	3,368	1,800	125.00%
Bad Debts Expense	53561	0	0	0	0	0	0.00%
Property Taxes	53562	342,720	342,720	342,720	342,720	342,720	0.00%
Other Miscellaneous	53568	4,986	5,000	5,000	4,613	5,000	0.00%
Loss on Sale of Assets	53573	2,498	0	0	0	0	0.00%
Small Equipment Technology	53580	10,205	6,400	34,650	1,600	12,800	100.00%
Motor Fuel	73548	3,746	4,000	4,000	2,193	3,000	-25.00%
Operating Subtotal:		1,368,481	1,573,120	1,672,053	1,612,405	1,702,495	8.22%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 530 - Park View Health Center (PVHC)							
Repairs & Maint:							
Calcium Chloride	54003	0	250	250	200	250	0.00%
Small Hardware	54008	491	500	500	190	500	0.00%
Lumber and Plywood	54009	18	150	150	1,171	400	166.67%
Other Elect Products	54012	11,521	6,000	6,000	4,492	6,000	0.00%
Other Plumbing Prod.	54014	4,095	4,000	4,000	6,978	6,000	50.00%
Other Building Materials	54015	246	2,000	2,000	958	1,000	-50.00%
Lubricants	54016	(2)	150	150	11	150	0.00%
Machine Equip Parts	54017	42,202	45,000	45,000	38,907	45,000	0.00%
Tires Batteries	54018	2,156	9,000	9,000	7,295	8,000	-11.11%
Maintenance Buildings	54020	14,120	2,500	2,500	32,969	30,000	1,100.00%
Maintenance Equipment	54022	75	0	0	1,440	0	0.00%
Painting Supplies	54025	1,540	2,150	2,150	1,058	2,150	0.00%
Consumable Tools	54026	599	500	500	264	500	0.00%
Sign Parts Supplies	54027	0	100	100	0	100	0.00%
Other Maint Supplies	54028	2,751	5,000	5,000	3,658	5,000	0.00%
Equipment Repairs	54029	34,907	26,000	26,000	15,565	26,000	0.00%
Maintenance Vehicles	74023	0	2,500	2,500	0	2,000	-20.00%
Technology Repair and Maintain	74029	5,973	6,237	6,237	6,237	0	-100.00%
Repair Maint Streets	75806	2,217	0	0	0	2,000	100.00%
Repairs & Maint Subtotal:		122,910	112,037	112,037	121,393	135,050	20.54%
Utilities:							
Heat	54700	90,739	110,000	110,000	85,822	110,000	0.00%
Power and Light	54701	231,243	200,000	200,000	146,184	220,000	10.00%
Water and Sewer	54702	64,305	75,000	75,000	54,543	75,000	0.00%
Refuse Collection	54703	13,799	12,000	12,000	14,209	16,000	33.33%
Utilities Subtotal:		400,086	397,000	397,000	300,758	421,000	6.05%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 530 - Park View Health Center (PVHC)							
Contractual Services:							
Medical and Dental	55000	23,717	22,000	22,000	3,687	10,000	-54.55%
Pest Extermination	55002	1,783	2,700	2,700	1,950	2,700	0.00%
Vehicle Repairs	55005	2,808	4,000	4,000	4,000	4,000	0.00%
Building Repairs	55008	72,301	76,000	76,000	75,001	85,000	11.84%
Transcription Services	55009	2,520	2,000	2,000	2,504	3,000	50.00%
Accounting Auditing	55012	1,800	1,900	1,900	1,850	2,000	5.26%
Data Processing	55013	70,517	84,000	84,000	74,011	55,000	-34.52%
Professional Service	55014	1,101,663	992,500	992,500	1,664,453	1,594,400	60.64%
Medical and Dental	75000	187	0	0	0	0	0.00%
Snow Removal	75003	2,676	15,000	15,000	18,000	18,000	20.00%
Technology Interfund Exp	75100	0	0	0	0	446,781	100.00%
Contractual Services Subtotal:		1,279,971	1,200,100	1,200,100	1,845,456	2,220,881	85.06%
Insurance Expenses:							
Prop Liab Insurance	76000	89,234	94,689	94,689	94,689	95,471	0.83%
Insurance Expenses Subtotal:		89,234	94,689	94,689	94,689	95,471	0.83%
Deprec & Amort:							
Depreciation Expense	56503	649,751	685,670	685,670	685,670	719,400	4.92%
Deprec & Amort Subtotal:		649,751	685,670	685,670	685,670	719,400	4.92%
Total Other Operating:		4,009,893	4,240,236	4,339,169	4,796,653	5,401,953	27.40%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Fund - 530 - Park View Health Center (PVHC)							
Debt Payments:							
Debt Principal Payments	57000	0	0	0	0	0	0.00%
Debt Interest Payments	57001	0	0	0	0	0	0.00%
Debt Payments Subtotal:		0	0	0	0	0	0.00%
Transfers Out:							
Other Transfers Out	59501	8,681,638	0	0	0	0	0.00%
Transfers Out Subtotal:		8,681,638	0	0	0	0	0.00%
Other Financing Uses:							
Loss on Disposition of Assets	59508	0	0	0	0	0	0.00%
Other Financing Uses Subtotal:		0	0	0	0	0	0.00%
Total Non-Operating Expense:		8,681,638	0	0	0	0	0.00%
Expense Total:		25,413,693	18,652,768	18,806,020	18,198,726	20,432,800	9.54%
PVHC Net/(Levy) prior to adjustments:		(10,125,841)	(2,595,152)	(2,739,300)	(3,624,374)	(3,673,885)	41.57%
Back out depreciation		649,751	685,670	685,670	685,670	719,400	4.92%
Fund balance applied (Note 1)			941,988	941,988	941,988	2,540,285	169.67%
PVHC Net/(Levy) after adjustments:		(9,476,090)	(967,494)	(1,111,642)	(1,996,716)	(414,200)	-57.19%

Note 1: fund balance applied is a use of fund balance to reduce the levy for this operation.

WINNEBAGO COUNTY CAPITAL OUTLAY - 2025

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Park View Health Center -				
	Spa Tub	5	20,000	100,000
	Temp Trac System	1	50,000	50,000
	Bladder Scanner	1	13,000	13,000
	Lift	2	6,000	12,000
		5		175,000

**PARK VIEW HEALTH CENTER (PVHC)
BUDGET BY DEPARTMENT**

NAME	DEPT	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2025 EXECUTIVE	2024 ADOPTED	2023 ADOPTED	2025 OVER 2024	2024 OVER 2023
Nursing	540	11,016,061	8,000	-	2,212,049	13,236,110	16,727,350	(3,491,240)	(4,717,846)	(3,414,838)	(26.00)	38.16
Activities	541	786,711	1,100	-	24,647	812,458	-	812,458	896,618	779,599	(9.39)	15.01
Social Services	542	487,350	3,650	-	12,517	503,517	-	503,517	545,067	555,550	(7.62)	(1.89)
Food & Nutrition	544	1,107,578	2,650	-	540,296	1,650,524	26,500	1,624,024	1,807,469	1,661,742	(10.15)	8.77
Maintenance	545	-	-	-	732,150	732,150	-	732,150	615,700	632,682	18.91	(2.68)
Housekeeping	546	633,515	100	-	168,322	801,937	-	801,937	909,991	843,737	(11.87)	7.85
Laundry	547	-	-	-	190,000	190,000	-	190,000	180,000	200,000	5.56	(10.00)
Administration	548	803,032	6,100	-	802,572	1,611,704	5,065	1,606,639	1,662,483	1,725,769	(3.36)	(3.67)
Unclassified	559	-	-	175,000	719,400	894,400	-	894,400	695,670	647,224	28.57	7.49
Debt Principal		-	-	-	-	-	-	-	-	-	0.00	0.00
Debt Interest		-	-	-	-	-	-	-	-	-	0.00	0.00
Grand Totals		<u>14,834,247</u>	<u>21,600</u>	<u>175,000</u>	<u>5,401,953</u>	<u>20,432,800</u>	<u>16,758,915</u>	<u>3,673,885</u>	<u>2,595,152</u>	<u>3,631,465</u>	<u>41.57</u>	<u>(28.54)</u>
Back out depreciation								(719,400)	(685,670)	(647,224)	4.92	5.94
Decrease fund balance								(2,540,285)	(941,988)	(1,980,759)	169.67	(52.44)
Tax levy								<u>414,200</u>	<u>967,494</u>	<u>1,003,482</u>	<u>(57.19)</u>	<u>(3.59)</u>

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
EDUCATION, CULTURE, & RECREATION				
UWO - Fox Cities Campus	\$ 123,206	\$ 210,412	\$ -	\$ 87,206
University Extension	64,596	754,696	-	690,100
Parks	405,444	1,854,573	-	1,449,129
Boat Launch	135,000	118,398	16,602	-
	<u>\$ 728,246</u>	<u>\$ 2,938,079</u>	<u>\$ 16,602</u>	<u>\$ 2,226,435</u>

UWO-FOX CITIES CAMPUS

General Fund – Department: 062
2025 BUDGET NARRATIVE

DEPARTMENT HEAD:

Kurt Leibold

TELEPHONE: (920) 424-1300

LOCATION:

UWO-Fox Cities Campus
1478 Midway Road
Menasha, WI 54952

Through an agreement made in 1959 with the State of Wisconsin, Winnebago and Outagamie Counties jointly own the buildings and grounds of the campus of the University of Wisconsin Oshkosh – Fox Cities. County funding provides for the maintenance and improvement of these campus facilities.

The University of Wisconsin Oshkosh – Fox Cities, delivers accessible and high-quality university education providing liberal arts and pre-professional instruction that engages students in baccalaureate and professional programs. This learning environment allows our students to seek and discover their potential for leadership, service, and responsible citizenship and encourages life-long learning. UWO- Fox Cities serves our community through civic engagement by providing access to information, knowledge and cultural enrichment opportunities. The campus web site is <https://uwosh.edu/fox>.

The decision to close the campus was announced in the summer of 2024. The campus will close at the end of the 2024/2025 school year.

Financial Summary UWO-Fox Cities Campus

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	84,290	165,000	192,308	123,206
Labor	-	-	-	-
Travel	-	-	-	-
Capital	-	-	-	-
Other Expenditures	146,824	285,651	348,616	210,412
Total Expenditures	146,824	285,651	348,616	210,412
Levy			156,308	87,206

Winnebago County

Budget Detail - 2025

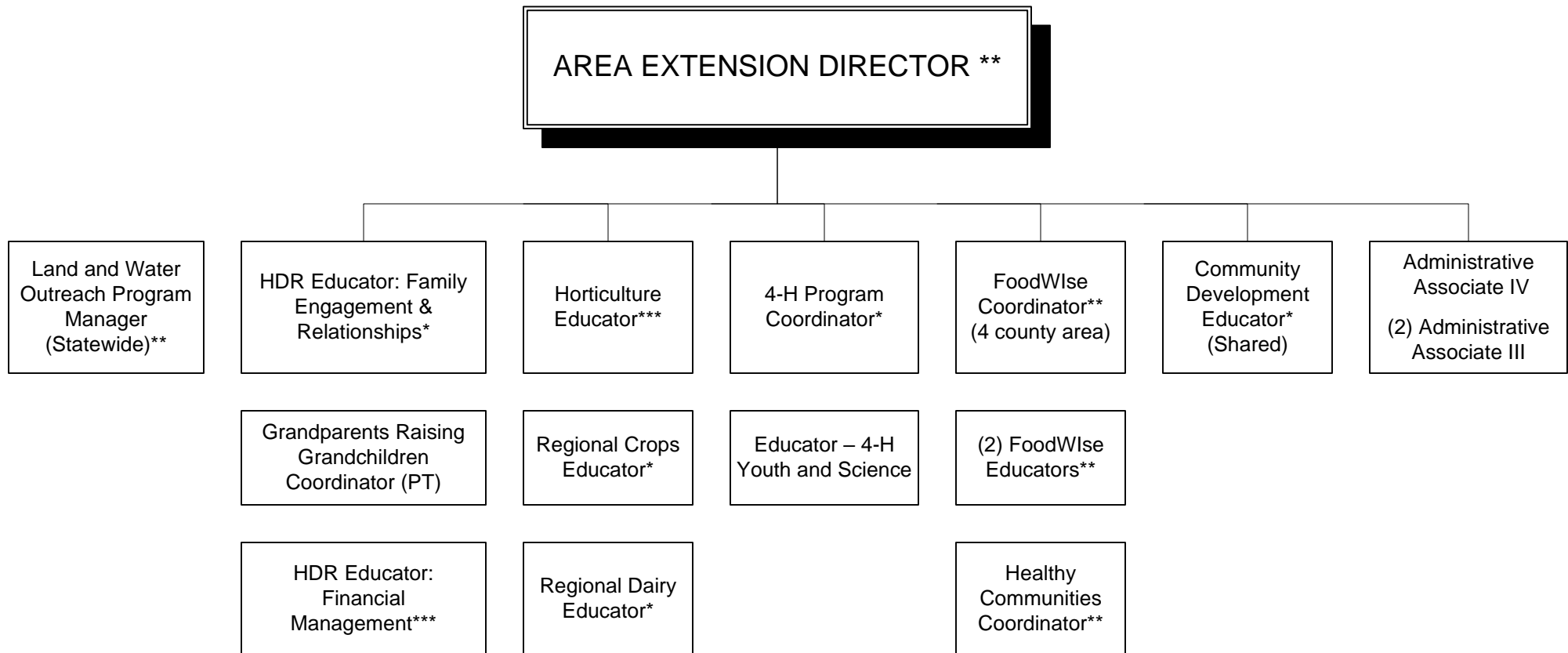
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 062 - UWO-Fox Cities Campus							
Revenue							
Misc Revenues:							
Other Miscellaneous Revenues	48109	13,866	18,000	18,000	18,000	18,000	0.00%
Cost Sharing Allocations	48110	161,536	174,308	174,308	147,000	105,206	-39.64%
Misc Revenues Subtotal:		175,402	192,308	192,308	165,000	123,206	-35.93%
Total Non-Operating Revenue:							
		175,402	192,308	192,308	165,000	123,206	-35.93%
Revenue Total:							
		175,402	192,308	192,308	165,000	123,206	-35.93%
Expense							
Capital Outlay:							
Improvements	58002	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		0	0	0	0	0	0.00%
Total Capital:							
		0	0	0	0	0	0.00%
Operating:							
Agricultural Supplies	53515	2,231	2,200	2,200	2,200	1,200	-45.45%
Small Equipment	53522	3,572	4,000	4,000	4,000	0	-100.00%
Operating Subtotal:		5,802	6,200	6,200	6,200	1,200	-80.65%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 062 - UWO-Fox Cities Campus							
Repairs & Maint:							
Maintenance Buildings	54020	3,921	4,000	4,000	4,000	3,000	-25.00%
Maintenance Grounds	54021	14,184	10,000	10,000	10,000	7,000	-30.00%
Repair Maintenance Supplies	54024	55,677	58,330	61,810	61,810	41,810	-28.32%
Equipment Repairs	54029	0	0	0	0	0	0.00%
Maintenance Grounds	74021	0	0	0	0	0	0.00%
Repairs & Maint Subtotal:		73,782	72,330	75,810	75,810	51,810	-28.37%
Contractual Services:							
Pest Extermination	55002	2,794	2,600	2,600	2,600	1,500	-42.31%
Snow Removal	55003	68,396	60,000	60,000	24,000	40,000	-33.33%
Grounds Maintenance	55007	3,817	0	0	0	0	0.00%
Building Repairs	55008	127,741	114,854	123,909	123,909	65,000	-43.41%
Professional Service	55014	1,700	41,000	41,000	1,500	1,500	-96.34%
Contractual Services Subtotal:		204,448	218,454	227,509	152,009	108,000	-50.56%
Insurance Expenses:							
Prop Liab Insurance	76000	39,051	51,632	51,632	51,632	49,402	-4.32%
Insurance Expenses Subtotal:		39,051	51,632	51,632	51,632	49,402	-4.32%
Total Other Operating:		323,084	348,616	361,151	285,651	210,412	-39.64%
Expense Total:		323,084	348,616	361,151	285,651	210,412	-39.64%
UWO-Fox Cities Campus Net/(Levy):		(147,682)	(156,308)	(168,843)	(120,651)	(87,206)	-44.21%

U.W. EXTENSION SERVICES



* UW Position with County Supplement

** State or Grant funded position

*** UW Position with full county funding

(Remaining positions are Winnebago County employees)

UW - EXTENSION

General Fund – Department: 064

2025 BUDGET NARRATIVE

**DEPARTMENT HEAD/
AREA EXTENSION DIRECTOR:
LOCATION:**

**Chris Viau
Winnebago County UW-Extension
James P. Coughlin Center
625 E. County Road Y, Suite 600
Oshkosh, WI 54901-9774**

TELEPHONE: (920) 232-1973

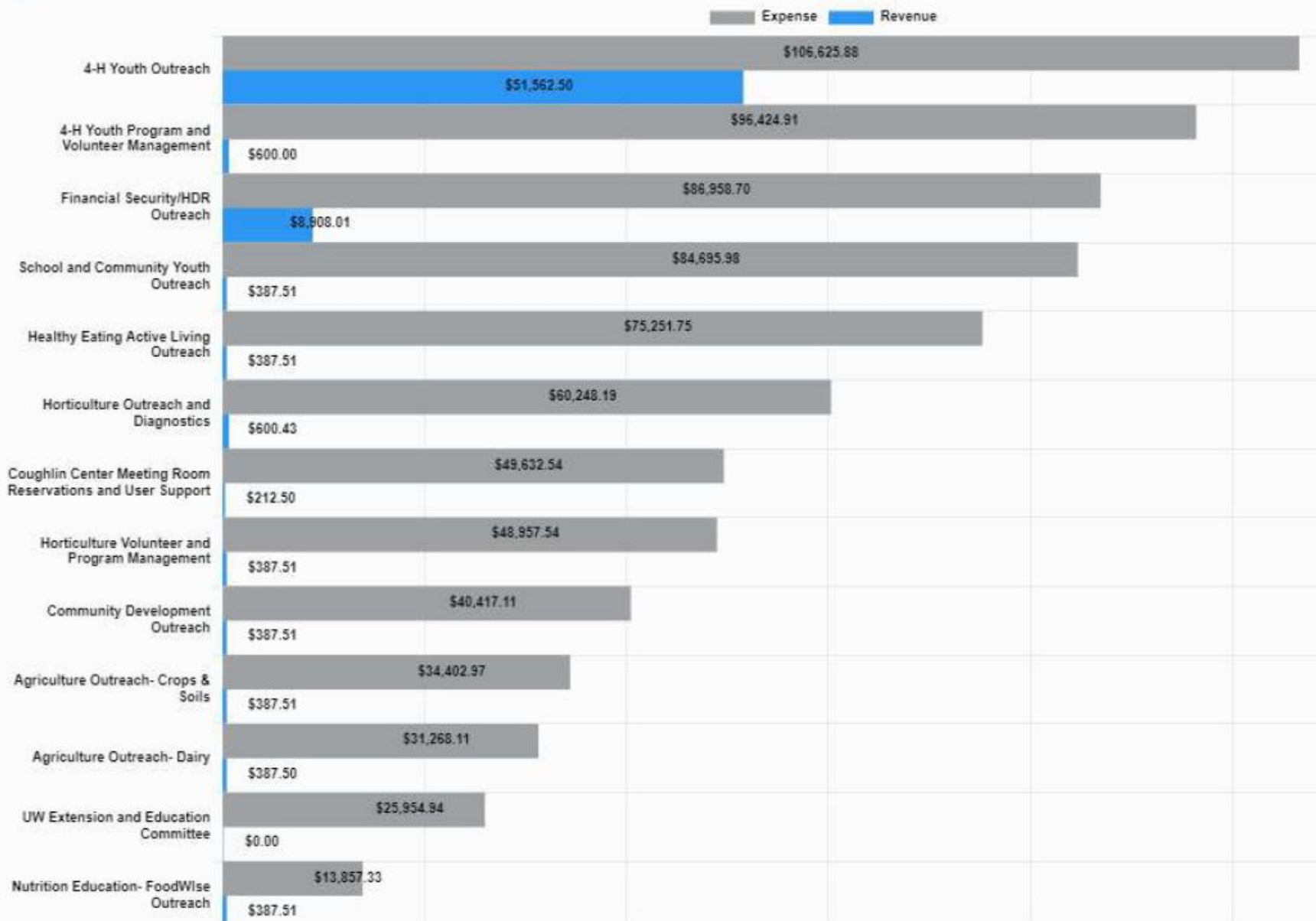
UW-Extension provides residents with access to university resources, engaging lifelong learners wherever they live and work. Educational programs support the community, organizations, youth, families, and agriculture and meet local needs by utilizing input from residents and community leaders throughout Winnebago County. The UW-Extension office has a contracted service agreement with UW-Madison, Division of Extension for the Extension Educators who are providing outreach educational services to the Winnebago County community.

UW-Extension Program Inventory

Program	Description
4-H Youth Outreach	In addition to local schools and youth organizations, youth outreach includes community events such as activities during the Winnebago County Fair, participating in various community parades, carnivals and agricultural events such as Lunch at the Farm, and June Dairy Month events. There also various youth network committees that share info and plan community events as the Oshkosh and Fox Cities Youth Coalitions
4-H Youth Program and Volunteer Management	The 4-H program leads and manages a full range of the 4-H programs including clubs, workshops, educational and leadership experiences, and camps. The 4-H program also recruits, trains, develops, and manages volunteers focused on helping youth develop life skills that promote ongoing community involvement and strengthen youth leadership development. This includes overseeing 4-H Clubs, 4-H Groups, 4-H Leaders Associations and committees and coordinating the process for youth and adult volunteer enrollment.
Agriculture Outreach- Crops & Soils	Extension Crops and Soils Outreach engages Agricultural producers, Industry professionals, and landowners throughout Winnebago County to make informed decisions and adopt management practices using locally relevant research and evidence based knowledge in the areas of Forage and Grain Production and Management, Emerging Crops, soils, Nutrient management and soil Health.
Agriculture Outreach- Dairy	Extension Dairy Outreach engages Individuals to make informed decisions and adopt management practices that will improve 1.) farm economic viability, through productivity and efficiency, and 2.) environmental sustainability, while prioritizing wellbeing/welfare and food safety. Extension Outreach focuses on Reproduction and Genetics, Nutrition, and Facility Development/Emerging Technologies.
Community Development Outreach	Community Development focuses on two areas: direct and targeted business development support and entrepreneurial ecosystem development. Specific actions include: conducting, analyzing, and reporting data from the Wisconsin Economic Survey; publishing WIndicators and The Wisconsin Economy Series, hosting lunch-n-learn webinars, economic development summits, and regional dissemination meetings providing technical assistance to our community, county, and state partners; participating in invited presentations from communities, regional, and national partners; engaging in comprehensive economic development planning; and contributing to the community of science and academic scholarship
Coughlin Center Meeting Room Reservations and User Support	A primary point of contact to the users of the Coughlin Center Meeting Rooms, Extension staff intake and manage reservations, engage with reservation contacts regarding space needs, technology set-up, and clean-up. Additionally, staff are liaisons to internal departments, including facilities regarding special requests, cleaning, maintenance, and upkeep. Extension staff triage, order and process payments for meeting room supplies and equipment.

Financial Security/HDR Outreach	Extension Educators provide the tools Wisconsinites need to thrive as well-rounded, capable individuals and families. Our programs help families put technology, mindfulness, and financial awareness to use. Extension's Financial Education program helps families and individuals across the state achieve financial well being – keeping pace with day-to-day expenses, reaching financial goals, planning for life's unexpected events, and securing their financial future.
Healthy Eating Active Living Outreach	Healthy living, optimal nutrition (including food safety & security) and physical activity are the cornerstones of life-long prevention of chronic diseases that promote vibrant health. Chronic disease is rarely cured, it worsens over time, can lead to a disability, and is very costly. Direct Ed Programs include Aging Mastery, Dining with Diabetes and Food Security Education. Support of the Strongbodies program by supporting an increase in capacity. Active membership in community coalitions sharing research and evidence based resources and programs.
Horticulture Outreach and Diagnostics	Program efforts include Horticulture Diagnostics- Staff and volunteers provide identification and resources to common lawn and garden issues utilizing University Research and Best Practices. Direct Education outreach using in person, virtual, and hybrid formats. audiences will include consumers throughout Winnebago county, who are seeking locally-relevant research- and evidence-based knowledge relating to horticulture topics.
Horticulture Volunteer and Program Management	Oversight and management of Extension Volunteers working under the direction of the Horticulture Educator for Horticulture Outreach. Assist Master Gardeners with questions about compliance and membership status in the organization.
Nutrition Education- FoodWise Outreach	<p>FoodWise staff in Winnebago County:</p> <p>Increase WIC and EBT redemption rates at local Farmers Market by collaborating with the market managers and promoting EBT at the market to program participants at locations such as Food Pantries and WIC.</p> <p>Increase access to nutritious foods for limited resources families and individuals by implementing and maintaining at least three community gardens and establish coalitions focusing on Food Security and Hunger in our communities.</p> <p>Support schools on updating their school wellness policy and practices to increase positive nutrition and physical activity behaviors among students, and will discuss ways to center equity with these schools.</p>
School and Community Youth Outreach	4-H Educators cultivate collaborative efforts and partnerships with other organizations to expand 4-H programming opportunities by bringing the 4-H opportunity to county school districts and youth organizations
	that may not otherwise be able to attend a traditional community 4-H club meeting. Examples of such programming are the in- classroom ChickQuest program and various hands-on STEM after school activities.
UW Extension and Education Committee	Prepare for and attend County Board and committee meetings; draft legislation and supporting materials; provide information and answer questions.

Programs



Financial Summary University Extension

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	32,987	56,260	62,581	64,596
Labor	147,047	301,918	303,736	316,981
Travel	1,677	11,205	15,993	11,200
Capital	-	-	-	-
Other Expenditures	136,814	361,124	415,327	426,515
Total Expenditures	285,538	674,247	735,056	754,696
Levy			672,475	690,100

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 064 - University Extension							
Revenue							
Intergov Rev:							
Other Grantor Agencies	42019	200	0	0	3,775	0	0.00%
Interdept Other Grant	62019	10,087	8,308	8,308	8,308	8,308	0.00%
Intergov Rev Subtotal:		10,287	8,308	8,308	12,083	8,308	0.00%
Public Services:							
Forms Copies Etc	45003	328	50	50	425	350	600.00%
Mail Service Revenue	45015	4,460	4,348	4,348	3,227	4,263	-1.95%
Donations	45034	7,050	0	0	0	0	0.00%
Garden Fees	45054	0	0	0	0	0	0.00%
Program Fees	45055	46,836	49,875	49,875	40,525	51,675	3.61%
Public Services Subtotal:		58,674	54,273	54,273	44,177	56,288	3.71%
Intergov Services:							
Cost Share Municipalities	43016	0	0	0	0	0	0.00%
Intergov Services Subtotal:		0	0	0	0	0	0.00%
Total Operating Revenue:		68,961	62,581	62,581	56,260	64,596	3.22%
Revenue Total:		68,961	62,581	62,581	56,260	64,596	3.22%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 064 - University Extension							
Expense							
Wages:							
Regular Pay	51100	191,771	203,494	203,494	203,494	211,612	3.99%
Temporary Employees	51101	0	0	0	0	0	0.00%
Wages Subtotal:		191,771	203,494	203,494	203,494	211,612	3.99%
Fringes Benefits:							
FICA Medicare	51200	13,369	15,568	15,568	14,119	16,189	3.99%
Health Insurance	51201	62,837	65,286	65,286	65,325	69,542	6.52%
Dental Insurance	51202	2,873	2,984	2,984	3,014	3,014	1.01%
Workers Compensation	51203	569	1,663	1,663	1,315	1,195	-28.14%
WI Retirement	51206	12,661	13,601	13,601	13,590	14,244	4.73%
Fringe Benefits Other	51207	909	1,140	1,140	1,061	1,185	3.95%
Fringes Benefits Subtotal:		93,218	100,242	100,242	98,424	105,369	5.11%
Total Labor:		284,989	303,736	303,736	301,918	316,981	4.36%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 064 - University Extension							
Travel:							
Registration Tuition	52001	972	5,925	5,925	3,000	2,925	-50.63%
Automobile Allowance	52002	3,050	3,600	3,600	4,700	4,920	36.67%
Commercial Travel	52004	510	1,800	1,800	1,000	500	-72.22%
Meals	52005	0	555	555	300	525	-5.41%
Lodging	52006	231	3,358	3,358	1,750	1,875	-44.16%
Other Travel Exp	52007	71	635	635	335	335	-47.24%
Taxable Benefit	52008	0	120	120	120	120	0.00%
Travel Subtotal:		4,834	15,993	15,993	11,205	11,200	-29.97%
Total Travel:		4,834	15,993	15,993	11,205	11,200	-29.97%
Office:							
Office Supplies	53000	2,089	5,000	5,000	4,500	4,750	-5.00%
Stationery and Forms	53001	409	600	600	633	750	25.00%
Printing Supplies	53002	1,621	2,000	2,000	2,000	2,200	10.00%
Print Duplicate	53003	3,062	2,000	2,000	2,000	4,225	111.25%
Postage and Box Rent	53004	2,508	4,200	5,250	4,000	4,200	0.00%
Computer Supplies	53005	132	500	500	500	500	0.00%
Computer Software	53006	267	5,750	5,750	5,331	1,500	-73.91%
Telephone	53008	2,493	4,870	4,870	4,000	3,700	-24.02%
Voice and Data Cabling	53014	109	0	0	0	0	0.00%
Print Duplicate	73003	8,558	14,000	14,000	14,000	14,000	0.00%
Postage and Box Rent	73004	306	500	500	475	500	0.00%
Computer Licensing Charge	73006	3,211	4,476	4,476	4,476	0	-100.00%
Office Subtotal:		24,765	43,896	44,946	41,915	36,325	-17.25%

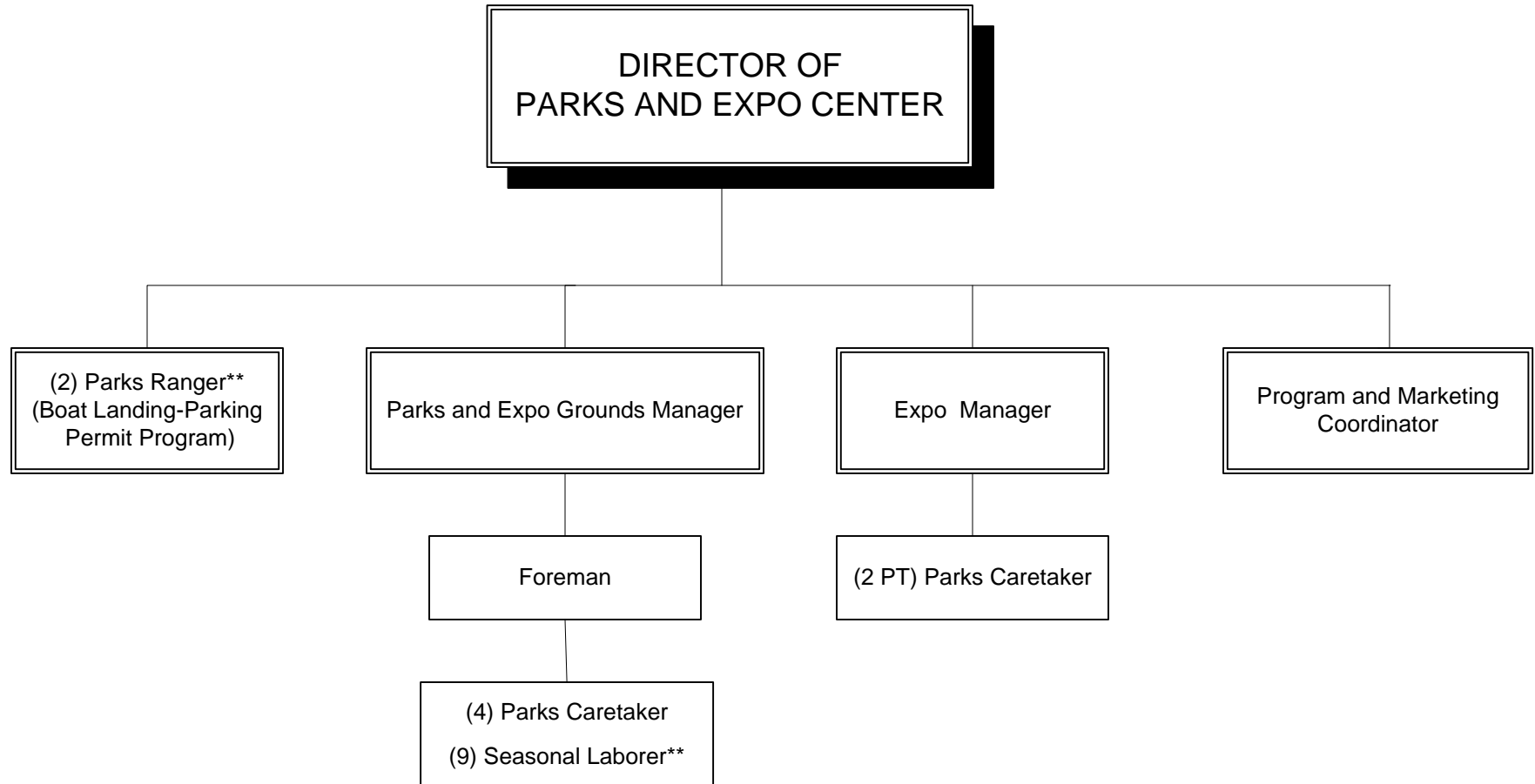
Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 064 - University Extension							
Operating:							
Advertising	53500	2,382	500	500	500	500	0.00%
Subscriptions	53501	874	1,500	1,500	1,500	1,300	-13.33%
Membership Dues	53502	450	1,600	1,600	1,000	1,600	0.00%
Registration Tuition Other	53509	32,892	33,705	33,705	27,021	30,000	-10.99%
Consumer Transportation	53514	2,520	2,000	2,000	2,790	3,150	57.50%
Agricultural Supplies	53515	1,830	2,200	2,200	2,200	2,200	0.00%
Household Supplies	53516	682	750	750	750	750	0.00%
Food	53520	3,793	10,000	11,073	7,050	7,100	-29.00%
Small Equipment	53522	949	1,200	1,200	1,200	1,000	-16.67%
Other Operating Supplies	53533	9,232	14,500	16,160	17,275	14,000	-3.45%
Motor Fuel	53548	112	200	200	200	200	0.00%
Other Rents and Leases	53552	759	1,080	1,080	957	1,200	11.11%
Employee Benefit Taxable Other	53578	75	100	100	100	100	0.00%
Small Equipment Technology	53580	315	1,000	1,000	500	400	-60.00%
Motor Fuel	73548	78	300	300	250	300	0.00%
Operating Subtotal:		56,944	70,635	73,368	63,293	63,800	-9.68%
Repairs & Maint:							
Small Hardware	54008	0	78	78	78	62	-20.51%
Maintenance Equipment	54022	270	270	270	0	0	-100.00%
Maintenance Vehicles	54023	154	275	275	275	225	-18.18%
Equipment Repairs	54029	0	410	410	680	700	70.73%
Maintenance Vehicles	74023	0	350	350	350	350	0.00%
Technology Repair and Maintain	74029	1,650	1,584	1,584	1,584	0	-100.00%
Repairs & Maint Subtotal:		2,074	2,967	2,967	2,967	1,337	-54.94%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 064 - University Extension							
Contractual Services:							
Data Processing	55013	486	650	650	500	500	-23.08%
Professional Service	55014	643	6,000	6,000	3,200	3,000	-50.00%
Other Contract Serv	55030	248,462	287,550	287,550	245,592	293,445	2.05%
Technology Interfund Exp	75100	0	0	0	0	24,271	100.00%
Contractual Services Subtotal:		249,590	294,200	294,200	249,292	321,216	9.18%
Insurance Expenses:							
Prop Liab Insurance	56000	876	900	900	928	1,125	25.00%
Prop Liab Insurance	76000	3,193	2,729	2,729	2,729	2,712	-0.62%
Insurance Expenses Subtotal:		4,069	3,629	3,629	3,657	3,837	5.73%
Total Other Operating:		337,443	415,327	419,110	361,124	426,515	2.69%
Expense Total:		627,266	735,056	738,839	674,247	754,696	2.67%
University Extension Net/(Levy):		(558,305)	(672,475)	(676,258)	(617,987)	(690,100)	2.62%

PARKS



PARKS

General Fund – Division: 065
2025 BUDGET NARRATIVE

DEPARTMENT HEAD: Adam Breest
LOCATION: Winnebago County Parks Department
James P. Coughlin Center
625 East County Road Y, Suite 500
Oshkosh, WI 54901

TELEPHONE: (920) 232-1961

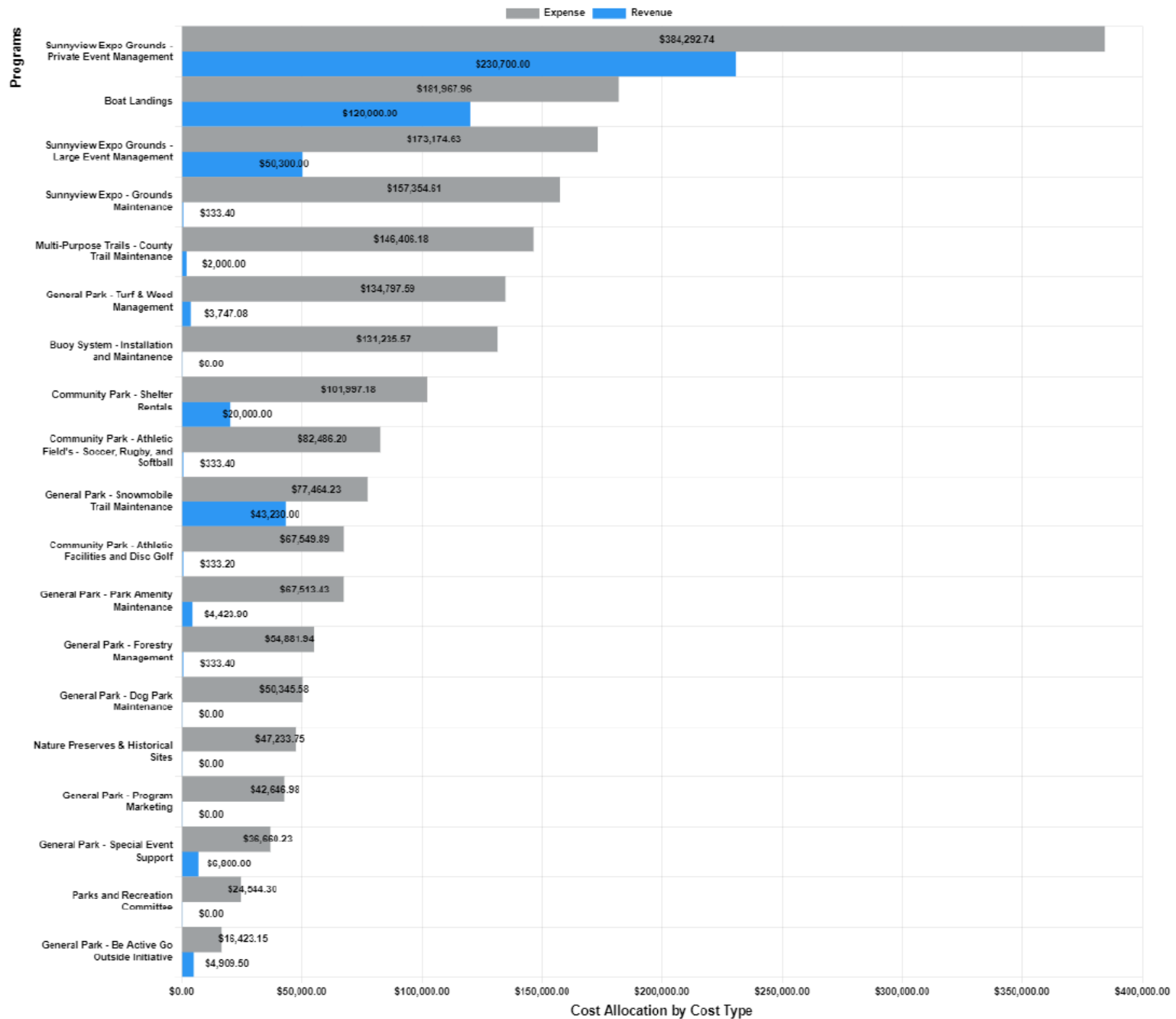
The parks system provides for the physical maintenance and development of County-owned park lands; facilitate recreational programming; promote and encourage the recreational use of the County-owned park lands and facilities; provide access to, and navigation aids for, the major bodies of water; provide multi-use recreation trails; and promote the use of the County Exposition grounds for the annual County Fair and other special events.

Boat Landing – Department 070:

The Boat Landing Fee program is a program that started several years ago. The County instituted a fee for people to launch boats onto Winnebago County waterways. The intent of this was to establish a program that would fund the maintenance of the boat launch's, docks and other boating related facilities therefore removing it from the general tax levy.

Parks Program Inventory

Program	Description
Boat Landings	Mowing, trimming, fertilizing, irrigation, weed control, installing docks, portable toilets, and cleanup of the property
Buoy System - Installation and Maintenance	Installation, removal, and maintenance of over 80 navigational buoys located on Lake Winnebago County, Lake Poygan, and Lake Butte des Morts.
Community Park - Athletic Facilities and Disc Golf	Preparation of athletic facilities and courts such as installing of tennis and basketball nets and disc golf course management,
Community Park - Athletic Field's - Soccer, Rugby, and Softball	Preparation of athletic fields the include more green space. Mowing for a game, irrigation systems, etc. Regular maintenance of the fields and courts located in the Community Park.
Community Park - Shelter Rentals	Maintenance for shelter rentals and the Community Park.
General Park - Be Active Go Outside Initiative	Providing programs such as BAGO (Be Active Go Outside) and other programming opportunities within the County Park System.
General Park - Dog Park Maintenance	Clean and maintain the dog parks located in Oshkosh and Fox Crossings. This includes mowing, portable toilets, water service, lighting, and other maintenance.
General Park - Forestry Management	Tree inventory, inspections and risk assessment of trees, chipping, removing, trimming, and planting new trees throughout all County Park property.
General Park - Park Amenity Maintenance	Installation and maintenance of park amenities. These include but are not limited to playgrounds, water fountains, signs, and kiosks. Removal of graffiti and repair and replacement of park surfaces features and equipment
General Park - Program Marketing	Promote parks and recreation programs and services, including preparing facility brochures, monthly newsletters, radio interviews, and more.
General Park - Snowmobile Trail Maintenance	Maintenance performed in the winter months for the 144 miles of snowmobile trails located in Winnebago County
General Park - Special Event Support	Provide staff equipment and other resources through our special event permit process for community events located at the Community Park.
General Park - Turf & Weed Management	Manage turf in parks, including fertilization, aeration, pest control, reseeding and sod placement, and cyclical mowing. Eliminate existing weeds and prevent growth of new weeds at parks and public buildings and facilities. Plow park properties and Coughlin Building
Multi-Purpose Trails - County Trail Maintenance	Mowing, trail repairs, tree/brush clearing, sign repair, and other maintenance tasks related to maintaining the WIOUWASH, Mascoutin, and other County Park Trails.
Nature Preserves & Historical Sites	Maintenance activities at the Waukau Dam, Waukau Creek, Lasley Point, and Shangri La Nature Preserves
Sunnyview Expo Grounds - Large Event Management	Management and maintenance activities for large events at the Sunnyview Exposition Center such as Lifest, PGI, and County Fair.
Sunnyview Expo - Grounds Maintenance	Mowing, trimming, fertilizing, irrigation, weed control, and cleanup of the property. Plow Sunnyview Exposition Center
Sunnyview Expo Grounds - Private Event Management	Setup, take down, clean out stalls, and activities directly associated with events located at the Sunnyview Exposition Center
Parks and Recreation Committee	Prepare for and attend County Board and committee meetings; draft legislation and supporting materials; provide information and answer questions.



Financial Summary Parks (Excludes Boat Launch)

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	145,360	393,945	363,244	405,444
Labor	482,762	1,008,903	1,028,012	1,080,556
Travel	3,240	4,500	4,600	4,600
Capital	28,791	53,316	55,000	19,000
Other Expenditures	344,530	780,686	729,240	750,417
Total Expenditures	859,323	1,847,405	1,816,852	1,854,573
Levy			1,453,608	1,449,129

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 065 - Parks							
Revenue							
Intergov Rev:							
WI Natural Resources	42009	28,337	43,230	43,230	41,354	43,230	0.00%
Other Grantor Agencies	42019	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		28,337	43,230	43,230	41,354	43,230	0.00%
Public Services:							
Other Fees	45002	8,358	3,314	3,314	3,314	3,414	3.02%
Rental Revenues	45011	330,693	255,000	255,000	280,000	291,000	14.12%
Restitution	45022	249	0	0	0	0	0.00%
Donations	45034	20,448	13,000	13,000	5,850	11,000	-15.38%
Concession Revenue	45050	34,107	27,700	27,700	34,227	33,800	22.02%
Park Reservations	45056	20,370	18,000	18,000	21,000	20,000	11.11%
Public Services Subtotal:		414,225	317,014	317,014	344,391	359,214	13.31%
Intergov Services:							
Landfill Fees	43010	0	0	0	0	0	0.00%
Intergov Services Subtotal:		0	0	0	0	0	0.00%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 065 - Parks							
Interfund Revenue:							
Rental Revenue	65011	8,130	0	0	0	0	0.00%
Interfund Revenue Subtotal:		8,130	0	0	0	0	0.00%
Total Operating Revenue:		450,692	360,244	360,244	385,745	402,444	11.71%
Misc Revenues:							
Sale Of Prop Equip	48104	14,602	2,000	2,000	7,200	2,000	0.00%
Other Miscellaneous Revenues	48109	(1,074)	0	0	0	0	0.00%
ATM Revenue	48111	1,601	1,000	1,000	1,000	1,000	0.00%
Misc Revenues Subtotal:		15,130	3,000	3,000	8,200	3,000	0.00%
Total Non-Operating Revenue:		15,130	3,000	3,000	8,200	3,000	0.00%
Revenue Total:		465,822	363,244	363,244	393,945	405,444	11.62%
Expense							
Wages:							
Regular Pay	51100	623,324	653,526	653,526	635,000	678,462	3.82%
Temporary Employees	51101	57,920	60,000	60,000	60,000	70,000	16.67%
Overtime	51105	10,749	10,000	10,000	10,000	10,000	0.00%
Comp Time	51108	1,161	0	0	1,000	1,000	100.00%
Wages Subtotal:		693,154	723,526	723,526	706,000	759,462	4.97%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 065 - Parks							
Fringes Benefits:							
FICA Medicare	51200	51,074	55,350	55,350	53,933	58,098	4.96%
Health Insurance	51201	165,482	179,781	179,781	179,781	192,584	7.12%
Dental Insurance	51202	7,997	8,664	8,664	8,664	9,501	9.66%
Workers Compensation	51203	5,182	12,980	12,980	12,980	11,051	-14.86%
Unemployment Comp	51204	0	0	0	0	0	0.00%
WI Retirement	51206	40,365	43,981	43,981	43,815	45,990	4.57%
Fringe Benefits Other	51207	3,227	3,730	3,730	3,730	3,870	3.75%
Fringes Benefits Subtotal:		273,327	304,486	304,486	302,903	321,094	5.45%
Total Labor:		966,481	1,028,012	1,028,012	1,008,903	1,080,556	5.11%
Travel:							
Registration Tuition	52001	2,244	2,500	2,500	2,500	2,500	0.00%
Meals	52005	88	300	300	200	300	0.00%
Lodging	52006	732	1,800	1,800	1,800	1,800	0.00%
Taxable Benefit	52008	0	0	0	0	0	0.00%
Travel Subtotal:		3,064	4,600	4,600	4,500	4,600	0.00%
Total Travel:		3,064	4,600	4,600	4,500	4,600	0.00%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 065 - Parks							
Capital Outlay:							
Improvements	58002	0	0	0	0	0	0.00%
Equipment	58004	145,929	55,000	55,000	53,316	19,000	-65.45%
Capital Outlay Subtotal:		145,929	55,000	55,000	53,316	19,000	-65.45%
Total Capital:		145,929	55,000	55,000	53,316	19,000	-65.45%
Office:							
Office Supplies	53000	894	900	900	900	900	0.00%
Stationery and Forms	53001	22	50	50	50	50	0.00%
Printing Supplies	53002	82	200	200	400	300	50.00%
Print Duplicate	53003	0	50	50	0	0	-100.00%
Postage and Box Rent	53004	207	200	200	250	250	25.00%
Computer Software	53006	5,840	5,300	5,300	5,627	5,225	-1.42%
Telephone	53008	8,403	8,200	8,200	8,500	8,500	3.66%
Print Duplicate	73003	776	1,000	1,000	1,000	1,000	0.00%
Postage and Box Rent	73004	0	50	50	50	50	0.00%
Computer Licensing Charge	73006	1,649	4,103	4,103	4,103	0	-100.00%
Office Subtotal:		17,873	20,053	20,053	20,880	16,275	-18.84%
Operating:							
Advertising	53500	2,550	3,500	3,500	3,500	3,500	0.00%
Subscriptions	53501	0	0	0	0	0	0.00%
Membership Dues	53502	1,016	1,000	1,000	925	1,000	0.00%
Household Supplies	53516	0	0	0	0	8,000	100.00%
Uniforms Tools Allowance	53517	1,035	1,000	1,000	1,000	1,500	50.00%
Food	53520	224	100	100	100	100	0.00%
Small Equipment	53522	42,503	35,100	37,865	39,500	34,000	-3.13%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 065 - Parks							
Recreation Supplies	53529	44,651	29,700	29,700	36,000	36,000	21.21%
Other Operating Supplies	53533	(2,187)	1,550	1,550	1,250	1,350	-12.90%
Motor Fuel	53548	15,544	15,000	15,000	15,000	15,000	0.00%
Equipment Rental	53551	7,154	8,000	8,000	7,450	7,600	-5.00%
Operating Licenses Fees	53553	620	630	630	644	680	7.94%
Property Taxes	53562	181	0	0	0	0	0.00%
Small Equipment Technology	53580	539	100	100	15,554	0	-100.00%
Motor Fuel	73548	13,169	13,000	13,000	13,000	13,000	0.00%
Operating Subtotal:		127,000	108,680	111,445	133,923	121,730	12.01%
Repairs & Maint:							
Maintenance Buildings	54020	21,873	19,000	19,000	19,500	13,000	-31.58%
Maintenance Grounds	54021	15,058	20,500	20,500	18,000	17,500	-14.63%
Maintenance Equipment	54022	10,349	15,350	20,940	17,450	6,350	-58.63%
Maintenance Vehicles	54023	682	750	750	1,500	5,500	633.33%
Other Maint Supplies	54028	0	100	100	100	100	0.00%
Equipment Repairs	54029	0	0	0	0	0	0.00%
Maintenance Buildings	74020	41	0	0	0	0	0.00%
Maintenance Grounds	74021	26,455	33,500	33,500	33,500	23,500	-29.85%
Maintenance Vehicles	74023	8,407	30,000	30,000	25,000	30,000	0.00%
Technology Repair and Maintain	74029	363	363	363	363	0	-100.00%
Repairs & Maint Subtotal:		83,227	119,563	125,153	115,413	95,950	-19.75%
Utilities:							
Heat	54700	27,411	40,310	40,310	36,800	37,300	-7.47%
Power and Light	54701	94,307	83,176	83,176	84,875	86,575	4.09%
Water and Sewer	54702	123,357	108,070	108,070	122,546	125,546	16.17%
Refuse Collection	54703	13,588	14,600	14,600	12,750	13,750	-5.82%
Refuse Collection	74703	0	0	0	0	0	0.00%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 065 - Parks							
Utilities Subtotal:		258,663	246,156	246,156	256,971	263,171	6.91%
Contractual Services:							
Medical and Dental	55000	1,424	2,000	2,000	2,000	2,000	0.00%
Pest Extermination	55002	0	300	300	0	200	-33.33%
Vehicle Repairs	55005	48,436	20,000	20,000	20,000	20,000	0.00%
Grounds Maintenance	55007	114,546	135,230	135,230	135,691	144,230	6.66%
Building Repairs	55008	11,808	21,500	24,500	24,500	17,500	-18.60%
Professional Service	55014	33,430	0	18,272	12,000	0	0.00%
Janitorial Services	55016	6,396	6,200	6,200	6,500	6,500	4.84%
Security Service	55028	2,310	2,500	2,500	3,750	3,750	50.00%
Credit Card Convenience Fees	55043	0	0	0	2,000	3,000	100.00%
Professional Services	75014	27,762	0	0	0	0	0.00%
Technology Interfund Exp	75100	0	0	0	0	16,127	100.00%
Contractual Services Subtotal:		246,113	187,730	209,002	206,441	213,307	13.62%
Insurance Expenses:							
Prop Liab Insurance	76000	38,884	47,058	47,058	47,058	39,984	-15.03%
Insurance Expenses Subtotal:		38,884	47,058	47,058	47,058	39,984	-15.03%
Total Other Operating:		771,761	729,240	758,867	780,686	750,417	2.90%
Expense Total:		1,887,235	1,816,852	1,846,479	1,847,405	1,854,573	2.08%
Parks Net/(Levy):		(1,421,413)	(1,453,608)	(1,483,235)	(1,453,460)	(1,449,129)	-0.31%

WINNEBAGO COUNTY CAPITAL OUTLAY - 2025

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Parks -				
	Plow Blade	1	10,000	10,000
	Liftgate	1	9,000	9,000
		2		19,000

Financial Summary Boat Landing

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Adopted Budget
Total Revenues	65,827	120,000	113,000	135,000
Labor	4,288	13,074	11,998	13,118
Travel	-	-	-	-
Capital	8,777	125,000	125,000	-
Other Expenditures	49,365	100,227	101,835	105,280
Total Expenditures	62,430	238,301	238,833	118,398
(Surplus) / Deficit before adjustments			125,833	(16,602)
Increase / (Decrease) fund balance			(125,833)	16,602
Net (Surplus) / Deficit after adjustments			-	-

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 070 - Boat Landing							
Revenue							
Fines and Permits:							
Boat Launching Fees	44106	112,647	113,000	113,000	120,000	135,000	19.47%
Fines and Permits Subtotal:		112,647	113,000	113,000	120,000	135,000	19.47%
Total Operating Revenue:							
		112,647	113,000	113,000	120,000	135,000	19.47%
Revenue Total:							
		112,647	113,000	113,000	120,000	135,000	19.47%
Expense							
Wages:							
Temporary Employees	51101	9,849	11,000	11,000	12,000	12,000	9.09%
Wages Subtotal:		9,849	11,000	11,000	12,000	12,000	9.09%
Fringes Benefits:							
FICA Medicare	51200	753	842	842	918	918	9.03%
Workers Compensation	51203	75	156	156	156	200	28.21%
Fringes Benefits Subtotal:		829	998	998	1,074	1,118	12.02%
Total Labor:							
		10,677	11,998	11,998	13,074	13,118	9.33%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 070 - Boat Landing							
Capital Outlay:							
Improvements	58002	0	125,000	125,000	125,000	0	-100.00%
Capital Outlay Subtotal:		0	125,000	125,000	125,000	0	-100.00%
Total Capital:		0	125,000	125,000	125,000	0	-100.00%
Office:							
Office Supplies	53000	0	50	50	50	50	0.00%
Stationery and Forms	53001	3,360	4,500	4,500	4,500	4,500	0.00%
Postage and Box Rent	53004	0	200	200	100	100	-50.00%
Print Duplicate	73003	0	0	0	60	0	0.00%
Office Subtotal:		3,360	4,750	4,750	4,710	4,650	-2.11%
Operating:							
Advertising	53500	0	500	500	500	500	0.00%
Household Supplies	53516	0	0	0	0	1,000	100.00%
Small Equipment	53522	645	4,500	8,165	6,000	4,500	0.00%
Other Operating Supplies	53533	8	0	0	0	0	0.00%
Equipment Rental	53551	6,203	5,000	5,000	5,500	5,500	10.00%
Property Taxes	53562	48	0	0	0	0	0.00%
Small Equipment Technology	53580	0	0	18,000	0	0	0.00%
Motor Fuel	73548	0	2,500	2,500	2,500	2,500	0.00%
Operating Subtotal:		6,904	12,500	34,165	14,500	14,000	12.00%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 070 - Boat Landing							
Repairs & Maint:							
Maintenance Buildings	54020	13	0	0	0	0	0.00%
Maintenance Grounds	54021	458	9,000	9,000	4,000	4,000	-55.56%
Maintenance Equipment	54022	1,631	2,000	6,730	5,730	2,000	0.00%
Maintenance Vehicles	54023	241	0	0	0	1,000	100.00%
Maintenance Grounds	74021	1,969	0	0	0	0	0.00%
Repairs & Maint Subtotal:		4,312	11,000	15,730	9,730	7,000	-36.36%
Utilities:							
Power and Light	54701	7,191	7,758	7,758	8,500	9,000	16.01%
Water and Sewer	54702	483	1,500	1,500	1,200	1,500	0.00%
Utilities Subtotal:		7,674	9,258	9,258	9,700	10,500	13.42%
Contractual Services:							
Grounds Maintenance	55007	33,101	64,327	64,327	54,000	61,150	-4.94%
Data Processing	55013	0	0	0	7,587	7,980	100.00%
Professional Service	55014	0	0	0	0	0	0.00%
Contractual Services Subtotal:		33,101	64,327	64,327	61,587	69,130	7.47%
Total Other Operating:		55,350	101,835	128,230	100,227	105,280	3.38%
Expense Total:		66,027	238,833	265,228	238,301	118,398	-50.43%
Boat Landing Net Surplus (Deficit):		46,620	(125,833)	(152,228)	(118,301)	16,602	-113.19%

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

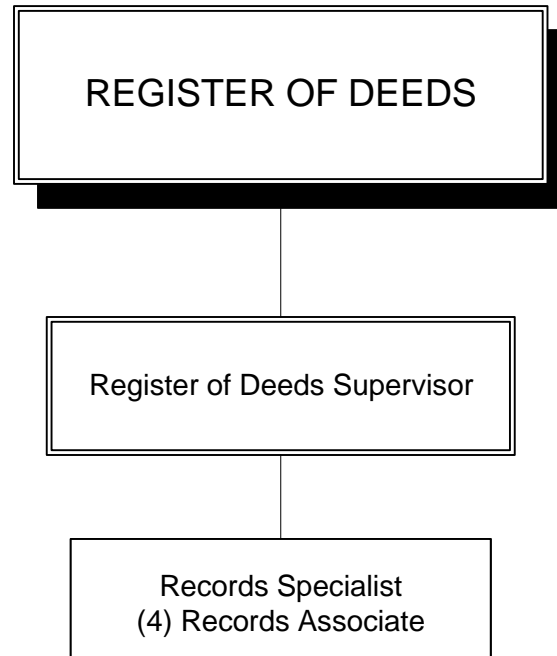
PARKS **BUDGET BY DEPARTMENT**

NAME	DEPT	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2025	2024	2023	2025	2024
								EXECUTIVE	ADOPTED	ADOPTED	OVER 2024	OVER 2023
Administration	065	1,080,556	4,600	19,000	197,642	1,301,798	5,414	1,296,384	1,256,419	1,291,680	3.18	(2.73)
Community Parks	066	-	-	-	104,351	104,351	35,800	68,551	68,415	63,830	0.20	7.18
Recreation Trails	067	-	-	-	72,578	72,578	45,230	27,348	32,696	38,396	(16.36)	(14.85)
Navigational Aids	068	-	-	-	79,000	79,000	-	79,000	79,100	83,100	(0.13)	(4.81)
Exhibition Site	069	-	-	-	296,846	296,846	319,000	(22,154)	16,978	21,289	(230.49)	(20.25)
Boat Landing	070	13,118	-	-	105,280	118,398	135,000	(16,602)	125,833	(1,468)	(113.19)	(8671.73)
Grand Totals		<u>1,093,674</u>	<u>4,600</u>	<u>19,000</u>	<u>855,697</u>	<u>1,972,971</u>	<u>540,444</u>	<u>1,432,527</u>	<u>1,579,441</u>	<u>1,496,827</u>	<u>(9.30)</u>	<u>5.52</u>
Back out boat launch								16,602	(125,833)	1,468	(113.19)	(8671.73)
Unassigned General Fund Balance applied								-	-	(130,000)	-	N/A
Adjusted Levy								<u>1,449,129</u>	<u>1,453,608</u>	<u>1,368,295</u>	<u>(0.31)</u>	<u>6.23</u>

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
CONSERVATION & DEVELOPMENT				
Register of Deeds	\$ 1,088,000	\$ 681,955	\$ -	\$ (406,045)
Planning	399,825	1,274,175	-	874,350
Property Lister	600	220,399	-	219,799
Land Records Modernization	262,258	375,384	(113,126)	-
Land & Water Conservation	1,109,345	1,885,875	(47,500)	729,030
	<u>\$ 2,860,028</u>	<u>\$ 4,437,788</u>	<u>\$ (160,626)</u>	<u>\$ 1,417,134</u>

REGISTER OF DEEDS



REGISTER OF DEEDS

General Fund – Department: 080
2025 BUDGET NARRATIVE

DEPARTMENT HEAD:
LOCATION:

Natalie Strohmeier
Winnebago County Register of Deeds
David W. Albrecht Administration Building
112 Otter Avenue, Room 108
Oshkosh, WI 54901

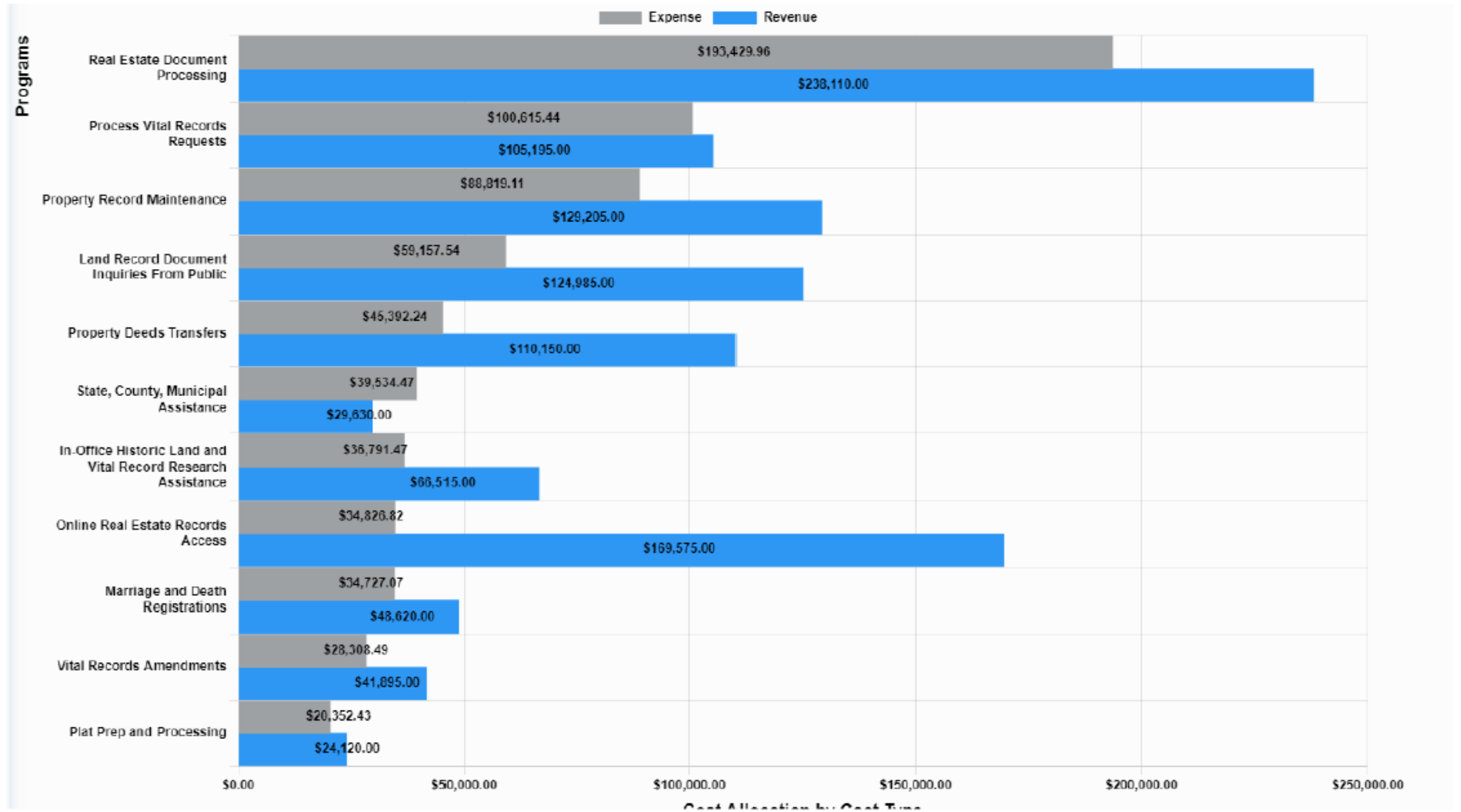
TELEPHONE: (920) 232-3393

Winnebago County Register of Deeds serves as the official county repository for land records and vital records. The office provides permanent storage, accurate indexing, and convenient public access for all real estate documents, federal tax liens, military discharges, vital records, and other instruments entitled to be recorded, as directed by the statutes.

Register of Deeds Program Inventory

Program	Description
In-Office Historic Land and Vital Record Research Assistance	Assist constituents in-office with searching historical records. Schedule appointments times, verify identity if required. Give guidance on navigating county databases and answer search related questions.
Land Record Document Inquiries From Public	Assist attorneys, banks, real estate professionals, and general public with locating recorded documents related to land ownership and other real estate information.
Marriage and Death Registrations	Register new marriage and death records. Work with County Clerk, Clerk of Courts, Officiants, Funeral Directors and State Vital Records office to verify information and correct errors prior to registration. Scan marriage worksheets into State Vital Records system.
Online Real Estate Records Access	Administer and manage online services (remote access to county land records). Setup and maintenance of subscriber database. Monitor and adjust customers escrow accounts. Monitor temporary customer accounts. Review and prepare customer contracts.
Plat Prep and Processing	Review subdivision plats, transportation project plats, condominiums, declarations, and addenda for compliance with state statutes and County requirements. Scan, record, and index plats once approved. Report recording info to State Plat Review.
Process Vital Records Requests	Process requests for Birth, Death, Marriage, Divorce records including historic records not issued from State Vital Record System. Verify applicants' identities and related documentation to establish Direct Tangible Interest for certified records. Scan and maintain searchable database of all applications. Verify and document all security paper usage and destruction.
Property Deeds Transfers	Assist customers with recording of deeds and non-probate transfers. Provide necessary forms, assist in determining current title, guidance on compliance with Department of Revenue and recording requirements.
Property Record Maintenance	Maintain property record database. Ongoing back-indexing projects to improve accuracy of tract index and enhance document image quality.
Real Estate Document Processing	Review Real Estate documents for statutory compliance. Scan, record, index, verify, and electronically return documents to submitter. Create and maintain database of customers to facilitate electronic document return.
State, County, Municipal Assistance	Provide assistance to Veterans Services, Department of Human Services, Child Support, Coroner, and District Attorney in obtaining Vital records and related information. Assist various county offices, local municipalities and state entities with recording Land Documents and related research.
Vital Records Amendments	Assist with amendments to vital records. Work with State Vital Records Office to facilitate amendments on behalf of the public.

Register of Deeds Office



Financial Summary Register of Deeds

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	541,329	1,072,500	1,075,000	1,088,000
Labor	261,532	550,402	553,402	579,805
Travel	1,128	2,275	4,450	2,565
Capital	-	-	-	-
Other Expenditures	39,788	88,746	108,571	99,585
Total Expenditures	302,448	641,423	666,423	681,955
Levy			(408,577)	(406,045)

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 080 - Register of Deeds							
Revenue							
Taxes:							
Transfer Tax	41003	531,094	455,000	455,000	470,000	480,000	5.49%
Taxes Subtotal:		531,094	455,000	455,000	470,000	480,000	5.49%
Public Services:							
Other Fees	45002	156,080	163,000	163,000	151,500	155,000	-4.91%
Forms Copies Etc	45003	79,164	82,000	82,000	76,000	78,000	-4.88%
Recording Fees	45010	359,163	375,000	375,000	372,000	372,000	-0.80%
Public Services Subtotal:		594,407	620,000	620,000	599,500	605,000	-2.42%
Interfund Revenue:							
Recording Fees	65010	0	0	0	3,000	3,000	100.00%
Interfund Revenue Subtotal:		0	0	0	3,000	3,000	100.00%
Total Operating Revenue:		1,125,501	1,075,000	1,075,000	1,072,500	1,088,000	1.21%
Revenue Total:		1,125,501	1,075,000	1,075,000	1,072,500	1,088,000	1.21%
Expense							
Wages:							
Regular Pay	51100	354,506	371,477	371,477	371,477	389,529	4.86%
Comp Time	51108	0	3,000	3,000	0	0	-100.00%
Wages Subtotal:		354,506	374,477	374,477	371,477	389,529	4.02%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 080 - Register of Deeds							
Fringes Benefits:							
FICA Medicare	51200	25,609	28,647	28,647	28,647	29,798	4.02%
Health Insurance	51201	111,317	115,647	115,647	115,647	123,187	6.52%
Dental Insurance	51202	5,795	6,036	6,036	6,036	7,217	19.57%
Workers Compensation	51203	259	396	396	396	334	-15.66%
WI Retirement	51206	24,128	25,632	25,632	25,632	27,072	5.62%
Fringe Benefits Other	51207	2,412	2,567	2,567	2,567	2,668	3.93%
Fringes Benefits Subtotal:		169,520	178,925	178,925	178,925	190,276	6.34%
Total Labor:							
		524,026	553,402	553,402	550,402	579,805	4.77%
Travel:							
Registration Tuition	52001	744	900	900	600	550	-38.89%
Automobile Allowance	52002	1,124	1,250	1,250	400	800	-36.00%
Commercial Travel	52004	99	250	250	125	0	-100.00%
Lodging	52006	1,200	1,800	1,800	1,000	1,065	-40.83%
Other Travel Exp	52007	0	150	150	50	50	-66.67%
Taxable Benefit	52008	63	100	100	100	100	0.00%
Travel Subtotal:		3,231	4,450	4,450	2,275	2,565	-42.36%
Total Travel:							
		3,231	4,450	4,450	2,275	2,565	-42.36%

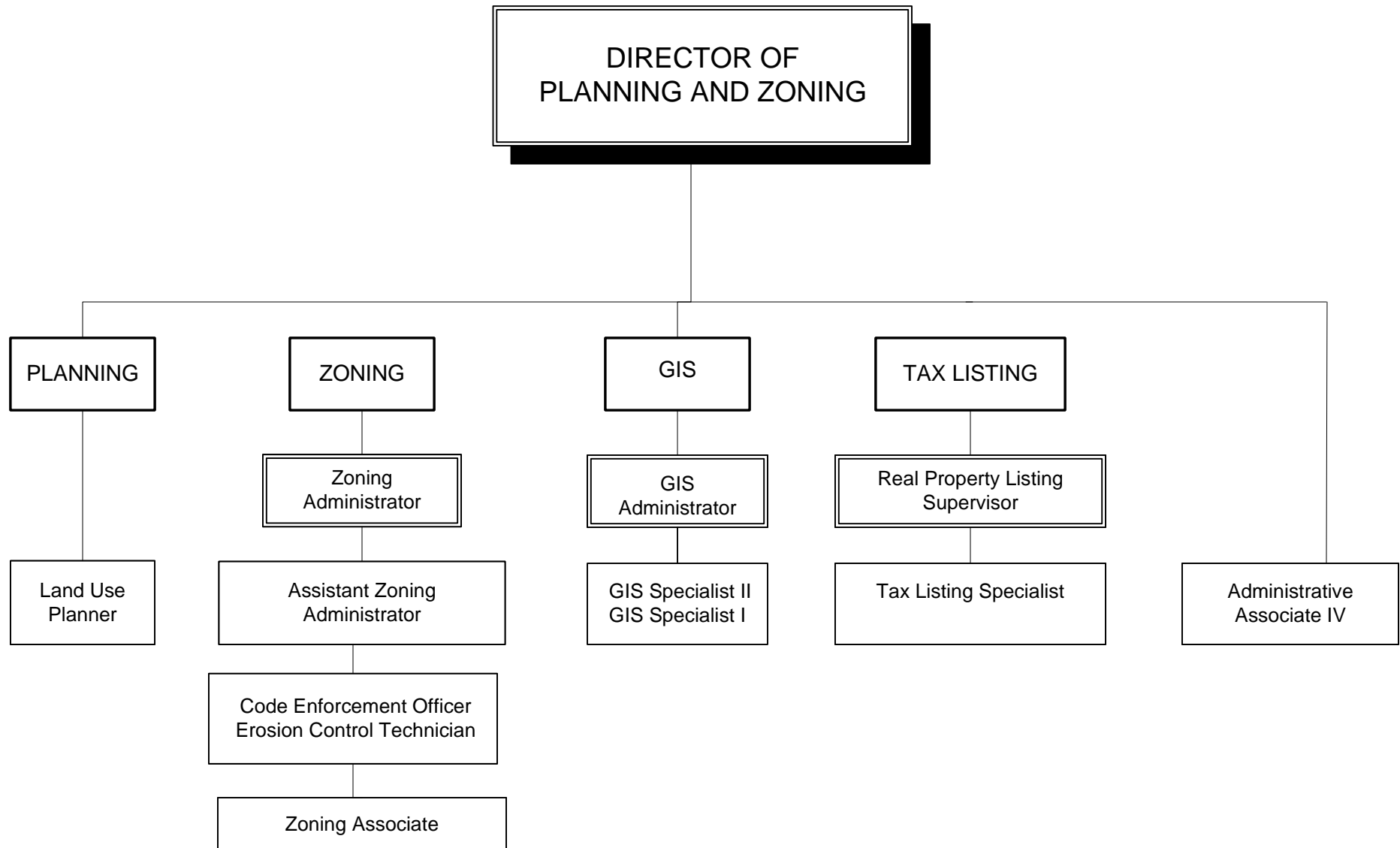
Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 080 - Register of Deeds							
Office:							
Office Supplies	53000	1,379	4,000	4,000	1,500	2,000	-50.00%
Stationery and Forms	53001	3,121	3,500	3,500	1,700	2,000	-42.86%
Printing Supplies	53002	743	2,000	2,000	1,000	2,000	0.00%
Postage and Box Rent	53004	1	35	35	35	35	0.00%
Computer Supplies	53005	0	0	0	0	0	0.00%
Computer Software	53006	51	0	0	200	0	0.00%
Telephone	53008	680	2,000	2,000	1,500	1,500	-25.00%
Print Duplicate	73003	2,844	3,200	3,200	2,500	500	-84.38%
Postage and Box Rent	73004	1,231	3,500	3,500	1,500	1,500	-57.14%
Computer Licensing Charge	73006	1,994	2,611	2,611	2,611	0	-100.00%
Office Subtotal:		12,044	20,846	20,846	12,546	9,535	-54.26%
Operating:							
Subscriptions	53501	0	150	150	150	120	-20.00%
Membership Dues	53502	125	650	650	650	125	-80.77%
Small Equipment	53522	722	1,500	1,500	0	0	-100.00%
Other Miscellaneous	53568	(16)	50	50	25	50	0.00%
Small Equipment Technology	53580	0	0	0	0	0	0.00%
Operating Subtotal:		831	2,350	2,350	825	295	-87.45%
Repairs & Maint:							
Maintenance Equipment	54022	624	900	900	900	900	0.00%
Equipment Repairs	54029	1,992	2,000	2,000	2,000	275	-86.25%
Technology Repair and Maintain	74029	726	693	693	693	0	-100.00%
Repairs & Maint Subtotal:		3,342	3,593	3,593	3,593	1,175	-67.30%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 080 - Register of Deeds							
Contractual Services:							
Professional Service	55014	63,551	80,000	80,000	70,000	72,000	-10.00%
Technology Interfund Exp	75100	0	0	0	0	14,774	100.00%
Contractual Services Subtotal:		63,551	80,000	80,000	70,000	86,774	8.47%
Insurance Expenses:							
Prop Liab Insurance	76000	2,153	1,782	1,782	1,782	1,806	1.35%
Insurance Expenses Subtotal:		2,153	1,782	1,782	1,782	1,806	1.35%
Total Other Operating:							
		81,921	108,571	108,571	88,746	99,585	-8.28%
Expense Total:		609,178	666,423	666,423	641,423	681,955	2.33%
Register of Deeds Net/(Levy):							
		516,323	408,577	408,577	431,077	406,045	-0.62%

PLANNING AND ZONING



PLANNING & ZONING

General Fund – Division: 086
2025 BUDGET NARRATIVE

DEPARTMENT HEAD:
LOCATION:

Jerry Bougie
Winnebago County Planning & Zoning
David Albrecht Administration Building
112 Otter Avenue, Third Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3340

NOTE: This section contains Planning, Zoning, Geographic Information Systems (GIS), Property Lister, and Land Records Modernization.

All of these areas report to the Planning Director. The financial information for Planning excludes the Property Lister from the totals. The Property Lister data is shown separately because it is a special apportionment.

The department works to ensure sound land use growth by implementing the goals of the Winnebago County Comprehensive Plan and providing comprehensive and technical planning assistance to Winnebago County's committees, departments and political subdivisions. The staff promote Winnebago County as a good place to live and do business and implement land record modernization technology to reduce the cost of general-purpose government and provide better and more efficient access to land records for the public.

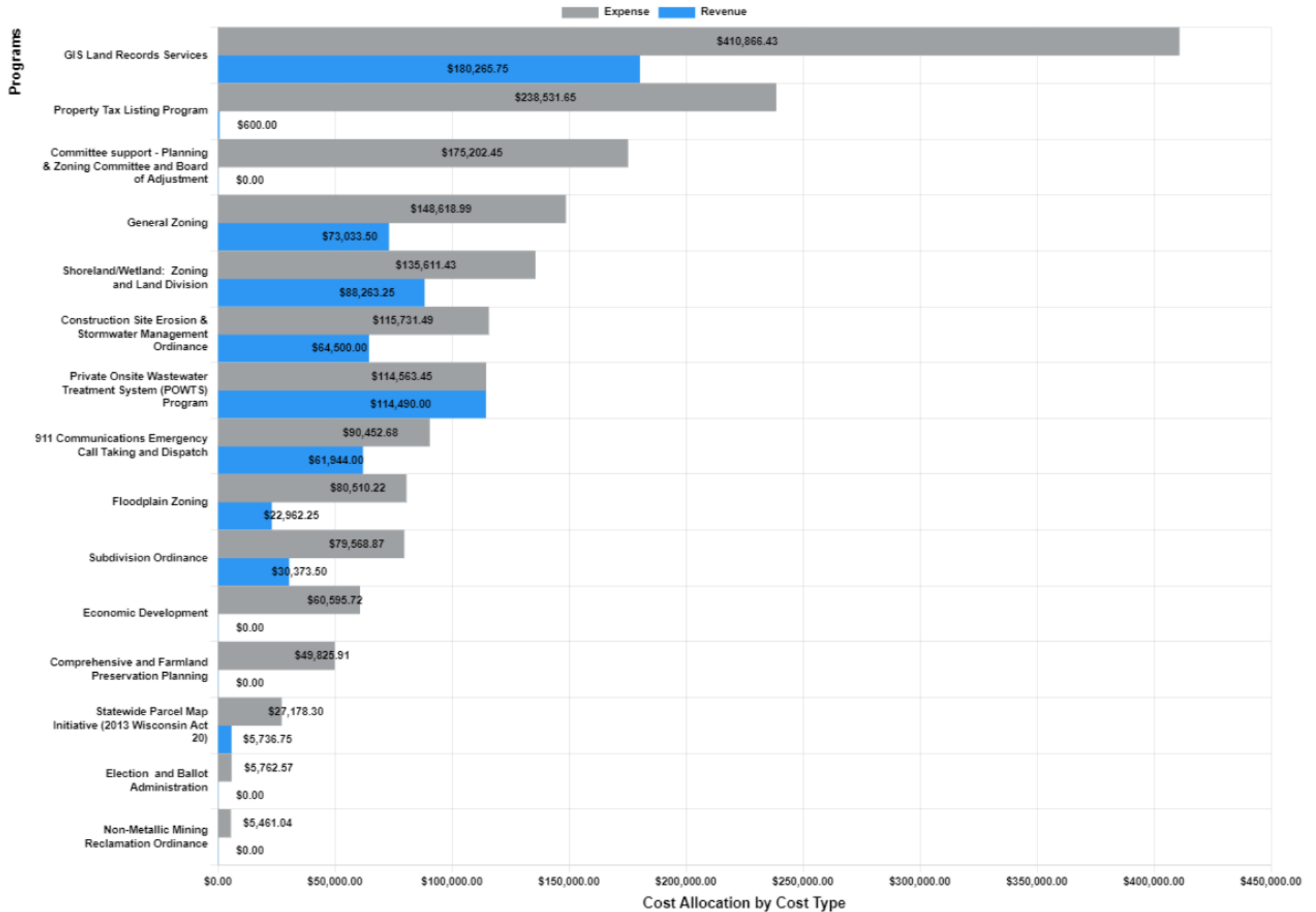
The Property Lister is a special apportionment levy and is not levied to all municipalities of the County. As such we must reserve any unused funds from that department at year end and carry them forward to be applied against the Property Lister levy in the succeeding or future years. A schedule of significant changes follows. 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.

The Land Records Modernization (LRM) Fund is a separate fund created under Wisconsin Statutes which receives money when people register documents at the Register of Deeds office. Monies accumulated in this fund can be used for land records modernization project costs which can include equipment and software purchases as well as training in their use. The funds can also be used to retire debt incurred to purchase and install these systems.

Planning & Zoning Program Inventory

Program	Description
Committee support - Planning & Zoning Committee and Board of Adjustment	Staff support to prepare agenda and materials for Committee meetings (meetings include Public Hearing, Deliberative, Viewing, Planning meetings for P&Z Committee and BOA) including staff time preparing reports and documents and staff time attending Committee meetings. The Planning and Zoning Committee and Board of Adjustment is authorized under Wis. Stat. Chapters 59.69 and 59.694, respectively.
Comprehensive and Farmland Preservation Planning	Administers State Mandated Comprehensive Planning and Farmland Preservation Planning program (Plan and Ordinance) pursuant to Chapters 66.1001 and 91 Wis. Stats. and codified in Chapters 22 and 23, County General Code.
Construction Site Erosion & Stormwater Management Ordinance	Administers and enforces State Mandated Ordinance for Erosion Control and Stormwater Management in all unincorporated areas, (except Town of Omro) pursuant to NR-151.13(2) and NR-216, Wis. Admin. Code, and Chapters 59.693, 101.65(1)(a) and 101.653, Wis. Stats., and codified in Chapter 23.15 County General Code.
Economic Development	Administers and coordinates Economic Development Functions for the County via the Industrial Development Board (IDB) pursuant to the IDB's adopted Articles of Incorporation, Bylaws, and Policies for its loan and grant programs pursuant to Wisconsin Statute Chapters 59.57 (Economic and Industrial Development) and 181 (Nonstock Corporations).
Floodplain Zoning	Administers and enforces State Mandated Floodplain Zoning in the unincorporated areas of the County pursuant to Chapters 59.69, 59.692 and 87.30, Wis. Stats., and Wis. Admin Code NR-116 and codified in Chapters 23 and 26 County General Code.
General Zoning	Administers and enforces General Zoning for 4 Towns (Algoma, Neenah, Nekimi, Omro) and the designated navigable airspace in proximity to Wittman Airport pursuant to Chapters Chapters 23 and 24, County General Code and Chapters 59.69, and 114.136 Wis. Stats.
GIS Land Records Services	Creates, disseminates, supports and maintains Public facing GIS applications and custom digital land information products to assist end-users both internally and externally to the County including other county departments, the development community, local communities and the general public. The program provides end-users with tools to access a variety of land and property records information. Land Information is prepared and implemented in accordance with the Countywide Plan for Land Records Modernization and County Land Records Ordinance which allows for participation in the Wisconsin Land Information Program (WLIP) pursuant to Chapter 59.72(3)(b), Chapters 16.967, 59.52(2), 59.69, 59.45, and 59.72 Wis. Stats. and codified in Chapter 8.05 County General Code. Also provides services for the 980 Committee as required by state mandate.

Non-Metallic Mining Reclamation Ordinance	Administers and enforces State Mandated Ordinance for Non-metallic Mining Reclamation in all unincorporated areas of the County pursuant to Chapter 295 Wis. Stats., and Wis. Admin. Code NR-135 and codified in Chapter 20, County General Code.
Private Onsite Wastewater Treatment System (POWTS) Program	Administers and enforces State Mandated POWTS Ordinance and Maintenance program in the unincorporated areas of the County pursuant to Chapters 59.70(5) & 145, Wis. Stats, and Chapters 383 & 391, Wis. Admin Code and codified in Chapter 16 County General Code.
Property Tax Listing Program	Performs Property Lister functions in accordance with Chapter 70.09, Wis. Stats. Conducts ongoing research and updating of property related documents, prepares and coordinates with local communities and assessors for the annual tax and assessment work rolls for local Boards of Review, coordinates submittal of statement of assessments to State Dept. of Revenue and calculates, prepares and generates annual tax bills for 18 municipalities in the County.
Shoreland/Wetland: Zoning and Land Division	Administers and enforces State Mandated Shoreland/Wetland Zoning and Land Division (subdivisions and csm's) in the unincorporated areas of the County pursuant to Chapters 59.692, 59.69, 281.31, 236.45 Wis. Stats. and Wisconsin Admin Code NR-115 and codified in Chapters 18, 23 and 27, County General Code.
Statewide Parcel Map Initiative (2013 Wisconsin Act 20)	Provides GIS support and maintenance for County compliance with Wisconsin ACT 20 and chapters 16.967(3)(h) and 16.967(7), Wis. Stats. for the Wisconsin Land Information Program.
Subdivision Ordinance	Administers and enforces Land Division Ordinance (Certified Survey Maps (CSM's) and Subdivision Plats) in the unincorporated areas of the County, as well as plat objecting authority within incorporated areas, pursuant to Chapter 18 County General Code and Chapter 236, Wis. Stats.



Financial Summary Planning & Zoning (Excludes Property Lister)

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	211,135	344,863	364,610	399,825
Labor	577,447	1,156,981	1,191,745	1,211,711
Travel	4,431	6,530	5,875	6,855
Capital	-	-	-	-
Other Expenditures	17,564	35,386	41,709	55,609
Total Expenditures	599,442	1,198,897	1,239,329	1,274,175
Levy			874,719	874,350

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 086 - Planning							
Revenue							
Intergov Rev:							
Other Grantor Agencies	42019	0	6,500	6,500	0	6,500	0.00%
Intergov Rev Subtotal:		0	6,500	6,500	0	6,500	0.00%
Licenses:							
Zoning Permits	44006	62,460	59,125	59,125	58,480	79,500	34.46%
Sanitation Permits	44007	52,805	71,810	71,810	74,510	85,500	19.06%
Storm Water Permits	44008	41,050	53,100	53,100	56,600	64,500	21.47%
Licenses Subtotal:		156,315	184,035	184,035	189,590	229,500	24.70%
Fines and Permits:							
County Fines	44100	3,840	3,200	3,200	3,200	3,200	0.00%
Fines and Permits Subtotal:		3,840	3,200	3,200	3,200	3,200	0.00%
Public Services:							
Forms Copies Etc	45003	17,438	19,175	19,175	19,975	23,500	22.56%
Zoning Fees	45012	16,853	24,000	24,000	24,200	23,925	-0.31%
Inspection Fees	45021	55,020	93,200	93,200	73,398	93,200	0.00%
Public Services Subtotal:		89,311	136,375	136,375	117,573	140,625	3.12%
Interfund Revenue:							
Zoning Permits Interfund	64006	445	0	0	0	0	0.00%
Interfund Revenue Subtotal:		445	0	0	0	0	0.00%
Total Operating Revenue:		249,911	330,110	330,110	310,363	379,825	15.06%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 086 - Planning							
Misc Revenues:							
Other Miscellaneous Revenues	48109	67	0	0	0	0	0.00%
Misc Revenues Subtotal:		67	0	0	0	0	0.00%
Transfers In:							
Other Transfers In	49501	25,000	34,500	34,500	34,500	20,000	-42.03%
Transfers In Subtotal:		25,000	34,500	34,500	34,500	20,000	-42.03%
Total Non-Operating Revenue:		25,067	34,500	34,500	34,500	20,000	-42.03%
Revenue Total:		274,979	364,610	364,610	344,863	399,825	9.66%
Expense							
Wages:							
Regular Pay	51100	791,585	864,490	864,490	851,125	889,177	2.86%
Temporary Employees	51101	2,932	0	0	0	0	0.00%
Overtime	51105	88	0	0	103	0	0.00%
Comp Time	51108	383	0	0	0	0	0.00%
Wages Subtotal:		794,988	864,490	864,490	851,228	889,177	2.86%

Winnebago County**Budget Detail - 2025**

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 086 - Planning							
Fringes Benefits:							
FICA Medicare	51200	57,942	66,134	66,134	63,523	68,023	2.86%
Health Insurance	51201	165,455	184,000	184,000	167,620	177,122	-3.74%
Dental Insurance	51202	9,027	9,800	9,800	8,834	8,312	-15.18%
Workers Compensation	51203	981	2,174	2,174	1,947	1,643	-24.43%
Unemployment Comp	51204	0	0	0	0	0	0.00%
WI Retirement	51206	53,680	59,648	59,648	58,539	61,797	3.60%
Fringe Benefits Other	51207	4,972	5,499	5,499	5,290	5,637	2.51%
Fringes Benefits Subtotal:		292,057	327,255	327,255	305,753	322,534	-1.44%
Total Labor:		1,087,045	1,191,745	1,191,745	1,156,981	1,211,711	1.68%
Travel:							
Registration Tuition	52001	778	2,400	2,400	3,150	3,350	39.58%
Automobile Allowance	52002	41	950	950	830	875	-7.89%
Meals	52005	0	375	375	275	325	-13.33%
Lodging	52006	718	1,875	1,875	1,933	2,000	6.67%
Other Travel Exp	52007	0	100	100	132	100	0.00%
Taxable Benefit	52008	40	175	175	210	205	17.14%
Travel Subtotal:		1,577	5,875	5,875	6,530	6,855	16.68%
Total Travel:		1,577	5,875	5,875	6,530	6,855	16.68%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 086 - Planning							
Office:							
Office Supplies	53000	1,725	2,225	2,225	2,500	2,300	3.37%
Stationery and Forms	53001	245	150	150	344	400	166.67%
Printing Supplies	53002	204	375	375	225	275	-26.67%
Postage and Box Rent	53004	54	0	0	10	25	100.00%
Computer Supplies	53005	0	75	75	50	75	0.00%
Computer Software	53006	0	375	375	300	0	-100.00%
Telephone	53008	2,675	4,885	4,885	4,325	3,470	-28.97%
Print Duplicate	73003	2,944	2,450	2,450	2,450	2,450	0.00%
Postage and Box Rent	73004	2,796	3,400	3,400	3,700	3,700	8.82%
Computer Licensing Charge	73006	2,237	4,103	4,103	4,103	0	-100.00%
Office Subtotal:		12,880	18,038	18,038	18,007	12,695	-29.62%
Operating:							
Subscriptions	53501	150	0	0	0	0	0.00%
Membership Dues	53502	2,066	2,100	2,100	2,283	2,280	8.57%
Publish Legal Notices	53503	2,554	3,000	3,000	2,550	2,550	-15.00%
Small Equipment	53522	0	125	125	125	125	0.00%
Legal Fees	53530	0	0	0	0	0	0.00%
Operating Licenses Fees	53553	397	90	90	90	40	-55.56%
Operating Grants	53565	0	6,500	6,500	0	6,500	0.00%
Motor Fuel	73548	2,255	1,850	1,850	1,875	1,850	0.00%
Operating Subtotal:		7,422	13,665	13,665	6,923	13,345	-2.34%
Repairs & Maint:							
Maintenance Vehicles	74023	1,210	775	775	675	775	0.00%
Technology Repair and Maintain	74029	759	759	759	759	0	-100.00%
Repairs & Maint Subtotal:		1,969	1,534	1,534	1,434	775	-49.48%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Division - 086 - Planning							
Contractual Services:							
Vehicle Repairs	55005	0	0	0	0	0	0.00%
Transcription Services	55009	1,995	2,250	2,250	1,800	0	-100.00%
Other Contract Serv	55030	0	0	0	0	0	0.00%
Other Contract Services	75030	1,833	2,200	2,200	3,200	3,200	45.45%
Technology Interfund Exp	75100	0	0	0	0	20,499	100.00%
Contractual Services Subtotal:		3,828	4,450	4,450	5,000	23,699	432.56%
Insurance Expenses:							
Prop Liab Insurance	76000	7,586	4,022	4,022	4,022	5,095	26.68%
Insurance Expenses Subtotal:		7,586	4,022	4,022	4,022	5,095	26.68%
Total Other Operating:		33,684	41,709	41,709	35,386	55,609	33.33%
Expense Total:		1,122,306	1,239,329	1,239,329	1,198,897	1,274,175	2.81%
Planning Net/(Levy):		(847,328)	(874,719)	(874,719)	(854,034)	(874,350)	-0.04%

**PLANNING & ZONING
BUDGET BY DEPARTMENT**

NAME	DEPT	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2025	2024	2023	2025	2024
								EXECUTIVE	ADOPTED	ADOPTED	OVER 2024	OVER 2023
Planning	086	392,577	3,425	-	15,147	411,149	-	411,149	395,768	338,422	3.89	16.95
Zoning	087	496,901	2,630	-	32,086	531,617	376,600	155,017	178,746	147,997	(13.30)	20.78
GIS	088	322,233	800	-	8,376	331,409	23,225	308,184	300,205	286,438	2.70	4.81
Grand Totals		<u>1,211,711</u>	<u>6,855</u>	<u>-</u>	<u>55,609</u>	<u>1,274,175</u>	<u>399,825</u>	<u>874,350</u>	<u>874,719</u>	<u>772,857</u>	<u>(0.04)</u>	<u>13.18</u>

Financial Summary Property Lister

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	-	600	600	600
Labor	88,941	180,986	244,571	199,636
Travel	-	150	150	150
Capital	-	-	-	-
Other Expenditures	1,238	8,381	8,681	20,613
Total Expenditures	90,179	189,517	253,402	220,399
Levy Before Fund Balance Adjustment			252,802	219,799
Decrease fund balance			(34,987)	-
Net Levy After Fund Balance Adjustment			217,815	219,799

Winnebago County**Budget Detail - 2025**

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 089 - Property Lister							
Revenue							
Public Services:							
Forms Copies Etc	45003	576	600	600	600	600	0.00%
Public Services Subtotal:		576	600	600	600	600	0.00%
Total Operating Revenue:							
		576	600	600	600	600	0.00%
Revenue Total:							
		576	600	600	600	600	0.00%
Expense							
Wages:							
Regular Pay	51100	131,476	161,581	161,581	127,865	132,871	-17.77%
Temporary Employees	51101	0	0	0	0	10,000	100.00%
Wages Subtotal:		131,476	161,581	161,581	127,865	142,871	-11.58%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 089 - Property Lister							
Fringes Benefits:							
FICA Medicare	51200	9,606	12,361	12,361	9,782	10,929	-11.58%
Health Insurance	51201	39,837	55,778	55,778	32,131	34,227	-38.64%
Dental Insurance	51202	1,894	2,628	2,628	1,492	1,507	-42.66%
Workers Compensation	51203	98	170	170	145	123	-27.65%
Unemployment Comp	51204	0	0	0	0	0	0.00%
WI Retirement	51206	8,946	11,148	11,148	8,855	9,235	-17.16%
Fringe Benefits Other	51207	782	905	905	716	744	-17.79%
Fringes Benefits Subtotal:		61,164	82,990	82,990	53,121	56,765	-31.60%
Total Labor:		192,640	244,571	244,571	180,986	199,636	-18.37%
Travel:							
Automobile Allowance	52002	0	150	150	150	150	0.00%
Travel Subtotal:		0	150	150	150	150	0.00%
Total Travel:		0	150	150	150	150	0.00%
Office:							
Office Supplies	53000	2,010	2,500	2,500	2,400	2,500	0.00%
Printing Supplies	53002	0	190	190	190	190	0.00%
Computer Software	53006	0	0	0	0	9,000	100.00%
Telephone	53008	272	600	600	600	600	0.00%
Print Duplicate	73003	1,828	3,400	3,400	3,200	3,400	0.00%
Computer Licensing Charge	73006	583	1,119	1,119	1,119	0	-100.00%
Office Subtotal:		4,693	7,809	7,809	7,509	15,690	100.92%

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 089 - Property Lister							
Operating:							
Membership Dues	53502	80	80	80	80	80	0.00%
Operating Subtotal:		80	80	80	80	80	0.00%
Repairs & Maint:							
Technology Repair and Maintain	74029	99	99	99	99	0	-100.00%
Repairs & Maint Subtotal:		99	99	99	99	0	-100.00%
Contractual Services:							
Technology Interfund Exp	75100	0	0	0	0	4,281	100.00%
Contractual Services Subtotal:		0	0	0	0	4,281	100.00%
Insurance Expenses:							
Prop Liab Insurance	76000	801	693	693	693	562	-18.90%
Insurance Expenses Subtotal:		801	693	693	693	562	-18.90%
Total Other Operating:		5,673	8,681	8,681	8,381	20,613	137.45%
Expense Total:		198,313	253,402	253,402	189,517	220,399	-13.02%
Property Lister Net/(Levy):		(197,737)	(252,802)	(252,802)	(188,917)	(219,799)	-13.05%
Property Lister Assigned Fund balance applied (Note):			34,987	34,987	34,987		-100.00%
Property Lister Net/(Levy):		(197,737)	(217,815)	(217,815)	(153,930)	(219,799)	0.91%

Note: Property Lister Assigned Fund balance applied will reduce ending fund balance.

Financial Summary Land Records Modernization (LRM) Fund

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	84,162	227,444	224,444	262,258
Labor	-	-	-	-
Travel	881	7,800	8,000	8,000
Capital	-	-	-	-
Other Expenditures	186,534	342,380	351,138	367,384
Total Expenditures	187,415	350,180	359,138	375,384
(Surplus) / Deficit before adjustments			134,694	113,126
Increase / (Decrease) fund balance			(134,694)	(113,126)
Net (Surplus) / Deficit after adjustments			-	-

Winnebago County

Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 081 - Land Records Modernization (LRM)							
Revenue							
Intergov Rev:							
WI Dept of Administration	42002	71,000	11,000	11,000	11,000	21,000	90.91%
WI Military Affairs	42008	0	61,944	61,944	61,944	64,258	3.74%
Intergov Rev Subtotal:		71,000	72,944	72,944	72,944	85,258	16.88%
Public Services:							
Recording Fees	45010	111,060	106,875	106,875	108,750	115,650	8.21%
Recording Fees	45068	37,020	35,625	35,625	36,250	38,550	8.21%
Public Services Subtotal:		148,080	142,500	142,500	145,000	154,200	8.21%
Interfund Revenue:							
Recording Fees	65010	0	0	0	0	600	100.00%
Recording Fees	65068	0	0	0	0	200	100.00%
Interfund Revenue Subtotal:		0	0	0	0	800	100.00%
Total Operating Revenue:		219,080	215,444	215,444	217,944	240,258	11.52%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 081 - Land Records Modernization (LRM)							
Interest:							
Interest Investments	48000	11,995	9,000	9,000	9,500	22,000	144.44%
Investment Mark to Market	48002	8,740	0	0	0	0	0.00%
Interest Subtotal:		20,736	9,000	9,000	9,500	22,000	144.44%
Total Non-Operating Revenue:		20,736	9,000	9,000	9,500	22,000	144.44%
Revenue Total:		239,816	224,444	224,444	227,444	262,258	16.85%
Expense							
Travel:							
Registration Tuition	52001	3,425	7,100	7,100	7,000	7,100	0.00%
Automobile Allowance	52002	298	300	300	300	300	0.00%
Commercial Travel	52004	983	0	0	0	0	0.00%
Meals	52005	180	200	200	200	200	0.00%
Lodging	52006	1,140	300	300	300	300	0.00%
Other Travel Exp	52007	35	100	100	0	100	0.00%
Travel Subtotal:		6,061	8,000	8,000	7,800	8,000	0.00%
Total Travel:		6,061	8,000	8,000	7,800	8,000	0.00%

Winnebago County

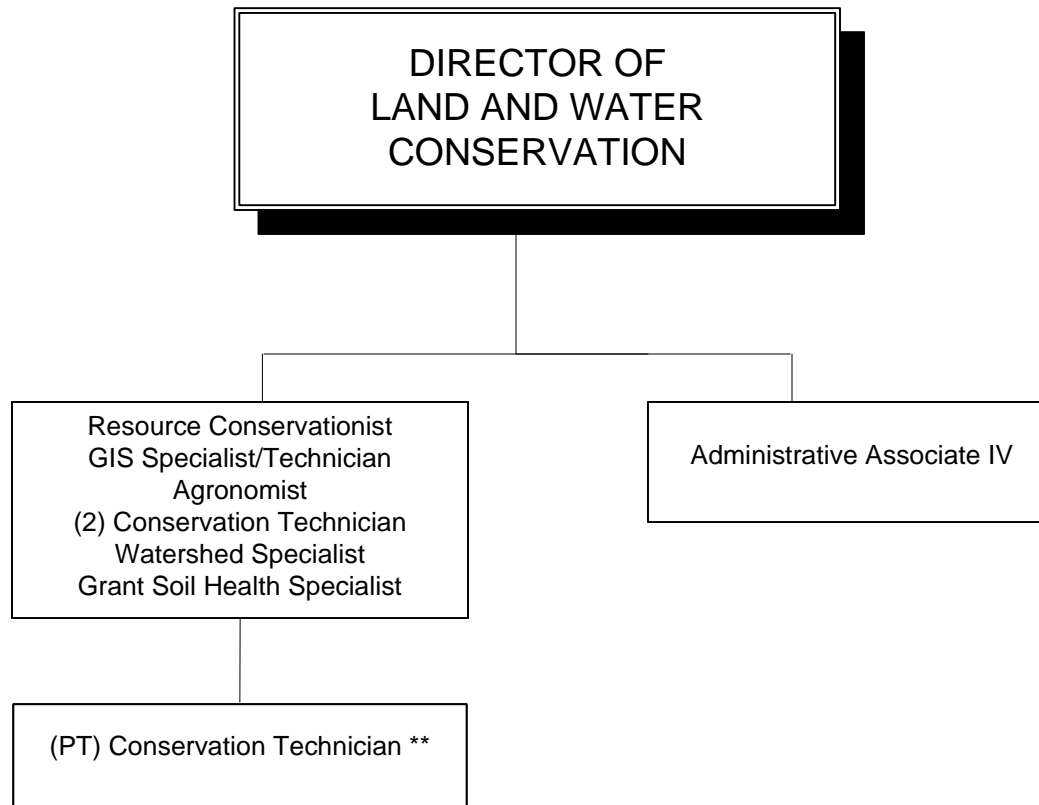
Budget Detail - 2025

Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 081 - Land Records Modernization (LRM)							
Capital Outlay:							
Equipment Technology	58003	10,922	0	0	0	0	0.00%
Capital Outlay Subtotal:		10,922	0	0	0	0	0.00%
Total Capital:		10,922	0	0	0	0	0.00%
Office:							
Print Duplicate	53003	0	400	400	200	300	-25.00%
Postage and Box Rent	53004	21	0	0	0	0	0.00%
Computer Supplies	53005	0	0	0	0	0	0.00%
Computer Software	53006	699	7,000	7,000	6,500	7,000	0.00%
Office Subtotal:		720	7,400	7,400	6,700	7,300	-1.35%
Operating:							
Small Equipment Technology	53580	0	10,000	17,229	4,000	3,000	-70.00%
Operating Subtotal:		0	10,000	17,229	4,000	3,000	-70.00%
Contractual Services:							
Grounds Maintenance	55007	0	2,000	2,000	1,500	2,000	0.00%
Data Processing	55013	148,103	150,558	150,558	149,000	160,661	6.71%
Professional Service	55014	28,620	146,000	146,000	146,000	173,800	19.04%
Contractual Services Subtotal:		176,723	298,558	298,558	296,500	336,461	12.70%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 081 - Land Records Modernization (LRM)							
Insurance Expenses:							
Prop Liab Insurance	76000	759	680	680	680	623	-8.38%
Insurance Expenses Subtotal:		759	680	680	680	623	-8.38%
Total Other Operating:		178,203	316,638	323,867	307,880	347,384	9.71%
Transfers Out:							
Other Transfers Out	59501	25,000	34,500	34,500	34,500	20,000	-42.03%
Transfers Out Subtotal:		25,000	34,500	34,500	34,500	20,000	-42.03%
Total Non-Operating Expense:		25,000	34,500	34,500	34,500	20,000	-42.03%
Expense Total:		220,186	359,138	366,367	350,180	375,384	4.52%
LRM Net Surplus (Deficit):		19,630	(134,694)	(141,923)	(122,736)	(113,126)	-16.01%

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

LAND AND WATER CONSERVATION



LAND & WATER CONSERVATION

General Fund – Department: 082
2025 BUDGET NARRATIVE

DEPARTMENT HEAD:
LOCATION:

Chad M. Casper
Winnebago County Land & Water Conservation
James P. Coughlin Center
625 East County Road Y, Suite 100
Oshkosh, WI 54901

TELEPHONE: (920) 232-1951

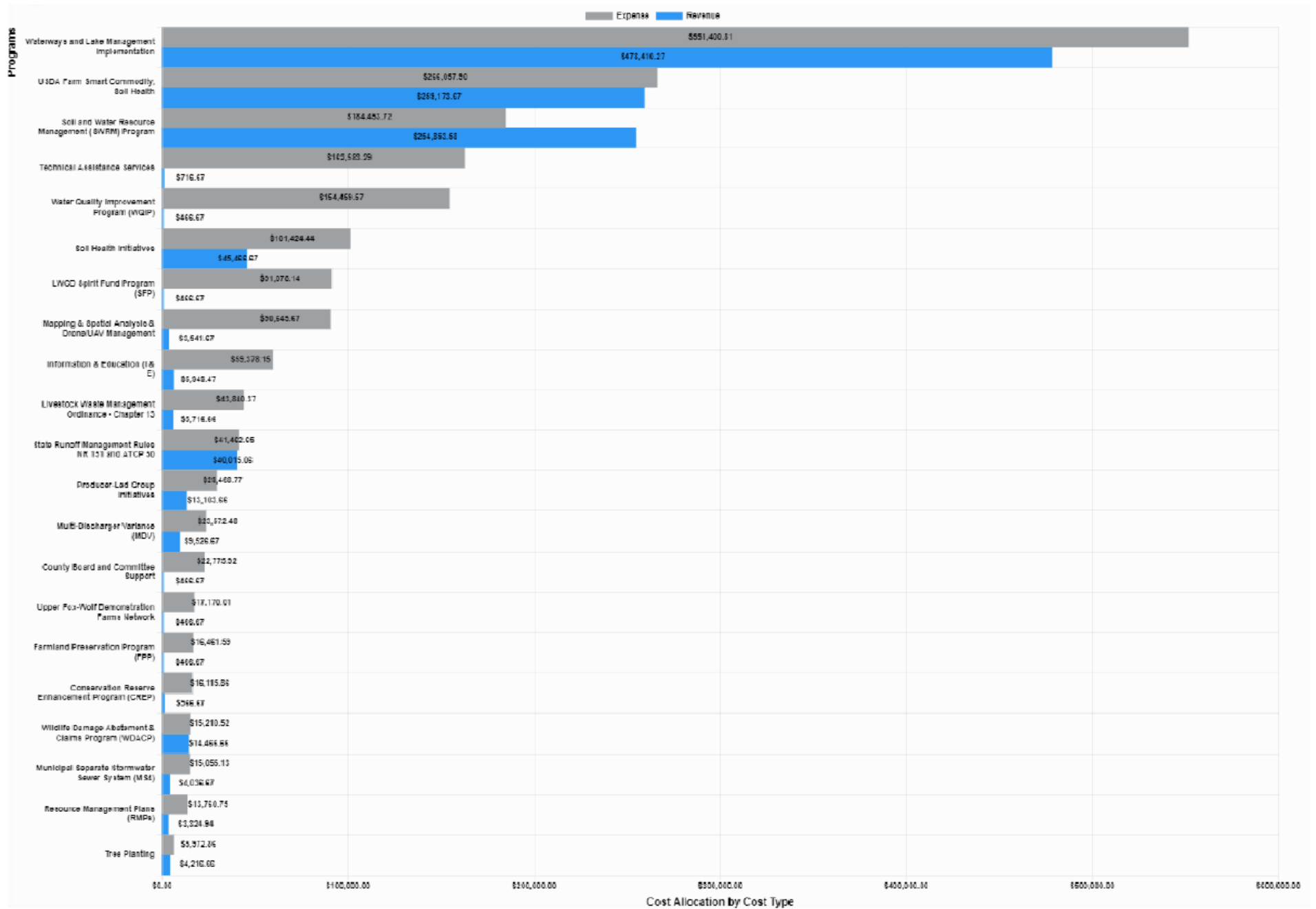
The Land and Water Conservation Department provides a full range of professional services in the planning, design, and implementation of programs and projects that protect, restore, and sustain the natural resources of Winnebago County.

Land & Water Conservation Program Inventory

Program	Description
Conservation Reserve Enhancement Program (CREP)	CREP is a program that offers State and Federal financial incentives to property owners who voluntarily agree to install grass buffers along stream corridors. The LWCD staff are responsible for completing the state contracts, assisting in layout and mapping of the buffer, and providing state incentive and practice payments to participating landowners.
Farmland Preservation Program (FPP)	FPP helps local governments preserve farmland through local exclusive agricultural zoning, and to provide tax relief to participating landowners that meet the requirements of the program. The LWCD is responsible for annual landowner conservation plan certification, land ownership certificate verification and program compliance field monitoring.
Information & Education (I & E)	Coordinate & conduct I & E efforts including presentations, social media, demo projects, farmer training classes, Conservation Field Days, Soil Health Challenge, Town meetings and overall LWCD awareness presentations to landowners, local and regional organizations and industries. Provide assistance with Nutrient Management Plan development, training, classes and review.
Livestock Waste Management Ordinance - Chapter 13	Chapter 13 is to assure the safe handling and spreading of livestock waste as well as to regulate the location, design, construction, alteration, operation, and maintenance of all livestock facilities and livestock waste transfer and storage facilities; and to regulate the abandonment/closure of livestock waste transfer and storage facilities.
LWCD Spirit Fund Program (SFP)	The LWCD SFP allocated funding for the support of BMPs and specific LCC approved programs that protect surface water and groundwater, reduce soil erosion and educate and/or demonstrate the importance of resource protection.
Mapping & Spatial Analysis & Drone/UAV Management	Provide overall GIS map support to all aspects of LWCD projects (and some support for other departments). Includes hard copy map production, online map and app development, creation of mobile apps for field data collection, spatial analysis and county plat book production. Manage all aspects of the drone program including hardware, software, pilot certification, training, operations and product development.
Multi-Discharger Variance (MDV)	The MDV extends the timeline for point sources to comply with low-level phosphorus limits. Counties have access to financial resources for nonpoint source pollution control activities.
Producer-Led Group Initiatives	Administration of a Producer-Led group(s) in the county. These efforts work to improve soil and water quality by supporting and advancing producer-led solutions that increase on-the-ground practices and farmer participation in local watershed efforts.
Resource Management Plans (RMPs)	Development and updates of RMPs: County Land & Water Resource Management Plan (State mandated), Winnebago Waterways Lake Management Plan, 9KE watershed plans and MDV watershed plans.
Soil and Water Resource	The Department of Agriculture, Trade and Consumer Protection (DATCP) administers Wisconsin's SWRM

Management (SWRM) Program	Program under the provisions of Chapter 92 WI Stats. and ATP 50 WI Admin. Code. DATCP assists the County LCCs by distributing funds through the SWRM grant program. The LWCD manages the SWRM grant program for the county.
Soil Health Initiatives	Manage and utilize grant funds for soil health initiatives in the county.
State Runoff Management Rules NR 151 and ATP 50	State rules to control polluted runoff from farms, as well as other sources. The DNR rule, NR151, sets performance standards and prohibitions for farms and other non-agricultural sites. The ATP rule, ATP 50, identifies BMPs that farmers and other landowners must follow or install to meet DNR standards. The LWCD staff is responsible for the administration, implementation and enforcement of the Agricultural Performance Standards and Prohibitions for the county.
Technical Assistance Services	Technical and engineering services for BMPs involving the planning, design and construction of land and water resource improvement, restoration and protection components. This includes technical services for drainage issues (Chapter 88). This also includes Request for Proposal (RFP) management.
Tree Planting	The LWCD distributes trees through the WDNR Tree Program. The LWCD offers many materials and tools for landowners to ensure the growth of a healthy tree along with having tree planters available to rent for the public.
Upper Fox-Wolf Demonstration Farms Network	Partnership with 8 counties and the USDA/NRCS that launched the Upper Fox-Wolf Demo Farm Network. The Upper Fox-Wolf Demo Farms' mission is to demonstrate to farmers and general public that the right combination of traditional conservation practices and other innovative technologies functioning on the landscape can produce viable and sustainable economic and environmental benefit.
USDA Farm Smart Commodity, Soil Health	Adoption of agricultural conservation practices by providing producers with the knowledge and tools they need to run a conservation smart farm and communicate with the supply chain in order to ensure the agricultural legacy in NE WI remains viable as supply chains become more conservation focused.
Water Quality Improvement Program (WQIP)	The WQIP is a county funded program under the jurisdiction of the LCC with administrative responsibilities assigned to the LWCD. Funds are to be used to support BMPs and specific LCC approved programs that protect surface water and groundwater, reduce soil erosion and educate and/or demonstrate the importance of resource protection.
Waterways and Lake Management Implementation	Implementation of the Lake Management Plan by managing and utilizing grant funds for conservation projects on the Winnebago System. Winnebago Waterways Program facilitates regional coordination and implementation of restoration and protection efforts for the Winnebago Lakes and surrounding watersheds.
Wildlife Damage Abatement & Claims Program (WDACP)	WDACP is a program under Wis. Stats. 29.889 and Wis. Adm. Code NR12 that assists farmers when wildlife damages their agricultural crops. The WDACP provides damage prevention assistance and partial compensation to farmers when wildlife damage their agricultural crops. The administrative participation is required of the County to make its land eligible for the WDACP.

County Board and Committee Support	Prepare for and attend County Board and committee meetings; draft legislation and supporting materials; provide information and answer questions.
Municipal Separate Stormwater Sewer System (MS4)	The LWCD ensures compliance with the State MS4 permit requirements (NR 216) and recognize any installed BMPs for their pollutant load reductions. LWCD is responsible for the management and administration of Chapter 14, Illicit Discharge and Illicit Connection Ordinance as part of the Winnebago County WDNR MS4 Permit. The LWCD administers the State MS4 permit requirements on behalf of the Hwy. Dept.



Financial Summary Land & Water Conservation

Items	2024 6-Month Actual	2024 12-Month Projected	2024 Adopted Budget	2025 Executive Budget
Total Revenues	70,303	731,582	754,818	1,109,345
Labor	405,875	834,260	853,361	877,521
Travel	3,106	6,350	6,945	6,350
Capital	-	-	-	47,500
Other Expenditures	114,268	731,873	610,579	954,504
Total Expenditures	523,249	1,572,483	1,470,885	1,885,875
Levy prior to fund balance adjustment			716,067	776,530
Unassigned general fund balance applied			-	(47,500)
Net Levy after fund balance adjustment			716,067	729,030

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 082 - Land & Water Conservation							
Revenue							
Intergov Rev:							
Agri Trade Consumer Protection	42004	242,159	282,143	346,505	346,505	298,465	5.79%
WI Natural Resources	42009	3,592	24,495	24,495	24,495	14,000	-42.85%
Other Grantor Agencies	42019	76,010	381,636	381,636	325,032	760,685	99.32%
Intergov Rev Subtotal:		321,762	688,274	752,636	696,032	1,073,150	55.92%
Fines and Permits:							
County Fines	44100	0	500	500	500	500	0.00%
Fines and Permits Subtotal:		0	500	500	500	500	0.00%
Public Services:							
Forms Copies Etc	45003	91	20	20	300	325	1,525.00%
Conservation Services	45004	0	500	500	500	500	0.00%
Other Public Charges	45057	7,009	5,000	5,000	5,000	5,000	0.00%
Public Services Subtotal:		7,099	5,520	5,520	5,800	5,825	5.53%
Interfund Revenue:							
Conservation Services	65004	11,102	29,110	29,110	29,110	3,570	-87.74%
Interfund Revenue Subtotal:		11,102	29,110	29,110	29,110	3,570	-87.74%
Total Operating Revenue:		339,963	723,404	787,766	731,442	1,083,045	49.72%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 082 - Land & Water Conservation							
Misc Revenues:							
Rental Equipment	48101	360	1,000	1,000	1,000	1,000	0.00%
Sale Of Prop Equip	48104	4,275	0	0	0	9,800	100.00%
Material Sales	48105	3,698	3,000	3,000	3,200	5,500	83.33%
Other Miscellaneous Revenues	48109	0	27,414	27,414	32,414	10,000	-63.52%
Misc Revenues Subtotal:		8,333	31,414	31,414	36,614	26,300	-16.28%
Total Non-Operating Revenue:		8,333	31,414	31,414	36,614	26,300	-16.28%
Revenue Total:		348,296	754,818	819,180	768,056	1,109,345	46.97%
Expense							
Wages:							
Regular Pay	51100	531,716	617,862	617,862	604,015	637,422	3.17%
Temporary Employees	51101	0	0	0	0	0	0.00%
Wages Allocated	51199	0	0	0	0	0	0.00%
Wages Subtotal:		531,716	617,862	617,862	604,015	637,422	3.17%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 082 - Land & Water Conservation							
Fringes Benefits:							
FICA Medicare	51200	39,138	47,265	47,265	45,774	48,763	3.17%
Health Insurance	51201	98,639	126,129	126,129	124,928	129,068	2.33%
Dental Insurance	51202	4,345	5,544	5,544	5,346	5,616	1.30%
Workers Compensation	51203	3,254	10,338	10,338	10,127	8,651	-16.32%
WI Retirement	51206	35,980	42,631	42,631	40,610	44,303	3.92%
Fringe Benefits Other	51207	2,930	3,592	3,592	3,460	3,698	2.95%
Fringes Allocated	51299	0	0	0	0	0	0.00%
Fringes Benefits Subtotal:		184,285	235,499	235,499	230,245	240,099	1.95%
Total Labor:		716,001	853,361	853,361	834,260	877,521	2.83%
Travel:							
Registration Tuition	52001	2,506	4,250	4,250	4,000	4,000	-5.88%
Automobile Allowance	52002	0	150	150	150	150	0.00%
Meals	52005	228	425	425	350	350	-17.65%
Lodging	52006	938	1,725	1,725	1,500	1,500	-13.04%
Other Travel Exp	52007	0	70	70	50	50	-28.57%
Taxable Benefit	52008	0	325	325	300	300	-7.69%
Travel Subtotal:		3,672	6,945	6,945	6,350	6,350	-8.57%
Total Travel:		3,672	6,945	6,945	6,350	6,350	-8.57%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 082 - Land & Water Conservation							
Capital Outlay:							
Equipment	58004	38,996	0	0	0	47,500	100.00%
Capital Outlay Subtotal:		38,996	0	0	0	47,500	100.00%
Total Capital:		38,996	0	0	0	47,500	100.00%
Office:							
Office Supplies	53000	516	625	625	750	750	20.00%
Stationery and Forms	53001	115	175	175	150	150	-14.29%
Printing Supplies	53002	279	330	330	280	300	-9.09%
Print Duplicate	53003	0	200	200	150	150	-25.00%
Postage and Box Rent	53004	79	200	200	225	175	-12.50%
Computer Supplies	53005	48	225	225	225	175	-22.22%
Computer Software	53006	6,064	7,375	7,375	7,373	6,900	-6.44%
Telephone	53008	2,387	3,470	3,470	3,420	3,170	-8.65%
Telephone Supplies	53009	37	120	120	120	120	0.00%
Print Duplicate	73003	1,675	1,700	1,700	2,000	2,000	17.65%
Postage and Box Rent	73004	244	550	550	575	525	-4.55%
Computer Licensing Charge	73006	1,665	2,984	2,984	2,984	0	-100.00%
Office Subtotal:		13,110	17,954	17,954	18,252	14,415	-19.71%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 082 - Land & Water Conservation							
Operating:							
Advertising	53500	462	750	750	2,200	2,150	186.67%
Subscriptions	53501	150	50	50	50	50	0.00%
Membership Dues	53502	3,609	4,000	4,000	4,000	4,000	0.00%
Education Training	53513	0	0	0	0	1,000	100.00%
Agricultural Supplies	53515	1,188	1,100	1,100	1,300	2,600	136.36%
Food	53520	178	350	350	2,350	2,350	571.43%
Small Equipment	53522	1,663	1,550	1,550	1,550	1,600	3.23%
Other Operating Supplies	53533	663	650	650	1,200	1,300	100.00%
Vehicle Lease Other	53539	0	25,000	25,000	0	0	-100.00%
Motor Fuel	53548	21	220	220	220	220	0.00%
Operating Licenses Fees	53553	500	700	700	700	700	0.00%
Operating Grants	53565	189,453	479,556	679,699	621,247	854,319	78.15%
Small Equipment Technology	53580	2,661	4,850	4,850	4,150	700	-85.57%
Motor Fuel	73548	2,061	3,700	3,700	4,000	3,500	-5.41%
Operating licenses fees	73553	240	700	700	700	700	0.00%
Operating Subtotal:		202,848	523,176	723,319	643,667	875,189	67.28%
Repairs & Maint:							
Maintenance Equipment	54022	179	500	500	500	500	0.00%
Maintenance Vehicles	54023	374	620	620	1,000	1,000	61.29%
Equipment Repairs	54029	962	500	500	500	500	0.00%
Maintenance Vehicles	74023	0	1,625	1,625	1,000	1,000	-38.46%
Technology Repair and Maintain	74029	528	563	563	563	0	-100.00%
Repairs & Maint Subtotal:		2,044	3,808	3,808	3,563	3,000	-21.22%

Winnebago County							
Budget Detail - 2025							
Description	Object	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Executive	% Change From Prior Yr Adopted
Department - 082 - Land & Water Conservation							
Contractual Services:							
Vehicle Repairs	55005	67	500	500	500	600	20.00%
Other Contract Serv	55030	26,222	57,890	57,890	58,640	37,500	-35.22%
Technology Interfund Exp	75100	0	0	0	0	16,417	100.00%
Contractual Services Subtotal:		26,289	58,390	58,390	59,140	54,517	-6.63%
Insurance Expenses:							
Prop Liab Insurance	76000	7,239	7,251	7,251	7,251	7,383	1.82%
Insurance Expenses Subtotal:		7,239	7,251	7,251	7,251	7,383	1.82%
Total Other Operating:							
		251,530	610,579	810,722	731,873	954,504	56.33%
Expense Total:							
		1,010,199	1,470,885	1,671,028	1,572,483	1,885,875	28.21%
Land & Water Conservation Net/(Levy):							
		(661,904)	(716,067)	(851,848)	(804,427)	(776,530)	8.44%
Unassigned General Fund applied							
						47,500	100.00%
Net Land & Water Conservation:							
		(661,904)	(716,067)	(851,848)	(804,427)	(729,030)	1.81%

WINNEBAGO COUNTY CAPITAL OUTLAY - 2025

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Land & Water Conservation -	Vehicle	1	47,500	47,500
		1		47,500

DEBT SERVICE 2025 BUDGET NARRATIVE

The 2025 Debt Service Fund levy is \$8,840,963, an increase of \$105,211 or 1.20% over 2024. The 2024 borrowing will be \$8,120,000 and includes the projects listed in the Capital Projects section. The principal and interest payments for this borrowing are budgeted in the Debt Service Fund, even though there are some proprietary fund projects proposed. Decisions on which projects to borrow for will be finalized in November 2024. Each of these projects have already been approved by the Winnebago County Board of Supervisors.

NOTE: Debt of proprietary funds such as Airport, Park View Health Center and Highway department are reflected in the budgets of those departments and are backed out of the totals here. The debt service in this section only applies to the governmental funds. However, charts and graphs are prepared to include all debt so the reader can get a complete view of all debt.

INDEBTEDNESS LIMITATIONS:

Total estimated outstanding debt is projected to be \$37,150,000 at the end of 2025 assuming \$15M borrowing in 11/2025. This is well below our debt limit of over \$945 million.

OUTSTANDING INDEBTEDNESS AND REPAYMENT:

Amounts of outstanding debt along with schedules of principal and interest due by year are on schedules that follow. All debt is fully retired after 10 years. The Levy and Non-Levy Debt graph that follows (a few pages later) shows our policy of maintaining level debt service payments each year while leaving room in the later years to accommodate new debt.

Debt service principal and interest on debt incurred to finance proprietary activities is accounted for in those proprietary funds. The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs, for governmental funds. See the glossary at the end of the budget book for a definition of proprietary type activities. This section of the budget summarizes all debt service of the County and identifies that portion attributable to proprietary type activities. Explanations are only provided for those debt obligations that are still outstanding. These explanations are found later in this section just prior to debt service schedules.

Winnebago County

Budget Detail - 2025

Debt Service (Dollars in thousands)

	2021 Adopted Budget	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Executive Budget
Reimbursements for pass through debt					
Housing Authority	111	111	110	110	110
Investment income	-	-	-	-	-
TOTAL REVENUES	111	111	110	110	110
<u>Principal payments:</u>					
G.O. Notes, Series 2010C Trust Fund Loan	86	90	95	100	105
300 G.O. Notes, Series 2011 A	420	-	-	-	-
300 G.O. Notes, Series 2012 C	2,990	-	-	-	-
300 G.O. Notes, Series 2014 A	1,785	-	-	-	-
300 G.O. Notes, Series 2015 A	425	435	445	455	470
300 G.O. Notes, Series 2016 A	145	150	155	155	88
300 G.O. Notes, Series 2017 A	745	760	775	795	789
300 G.O. Notes, Series 2018 A	585	605	625	650	671
300 G.O. Notes, Series 2019 A	775	695	710	730	718
300 G.O. Notes, Series 2020 A	3,250	980	850	860	681
300 G.O. Notes, Series 2021 A	-	4,000	-	-	-
300 G.O. Notes, Series 2022 A	-	-	4,315	154	80
300 G.O. Notes, Series 2023 A	-	-	-	4,620	470
300 G.O. Notes, Series 2024 A	-	-	-	-	4,070
Total Principal	11,206	7,715	7,970	8,519	8,142

Winnebago County
Budget Detail - 2025
Debt Service (Dollars in thousands)

	2021 Adopted Budget	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Executive Budget
<u>Interest payments:</u>					
300 G.O. Notes, Series 2010C Trust Fund Loan	25	21	16	11	5
300 G.O. Notes, Series 2011 A	6	-	-	-	-
300 G.O. Notes, Series 2012 C	45	-	-	-	-
300 G.O. Notes, Series 2014 A	38	-	-	-	-
300 G.O. Notes, Series 2015 A	41	32	23	14	5
300 G.O. Notes, Series 2016 A	22	18	22	10	3
300 G.O. Notes, Series 2017 A	128	98	75	59	42
300 G.O. Notes, Series 2018 A	180	156	132	105	78
300 G.O. Notes, Series 2019 A	185	170	152	132	104
300 G.O. Notes, Series 2020 A	150	155	137	120	79
300 G.O. Notes, Series 2021 A	-	27	-	-	-
300 G.O. Notes, Series 2022 A	-	-	130	74	33
300 G.O. Notes, Series 2023 A	-	-	-	291	249
300 G.O. Notes, Series 2024 A	-	-	-	-	211
Total Interest	820	677	687	816	809

Winnebago County
Budget Detail - 2025
Debt Service (Dollars in thousands)

	2021 Adopted Budget	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Executive Budget
TOTAL EXPENSES	12,026	8,392	8,657	9,335	8,951
Gross levy	11,915	8,281	8,547	9,225	8,841
Less amounts charged to:					
Airport fund	(859)	(329)	(3,000)	(411)	(411)
Solid Waste fund	-	-	-	-	-
Park View Health center	(38)	-	-	-	-
Highway	(186)	(84)	(79)	(79)	(79)
Gross LEVY debt service fund	10,832	7,868	5,468	8,735	8,351
 Fund balance applied (Note)	(2,865)	-	-	-	-
Fund balance applied (Note) Airport	32	-	-	-	-
Fund balance applied (Note) PVHC	19	-	-	-	-
Net LEVY debt service fund	8,018	7,868	5,468	8,735	8,351
 Add back levy departments					
Airport fund	827	329	3,000	411	411
Park View Health Center	19	-	-	-	-
Fund balance applied (Debt Service Note)	-	-	-	-	79
Total all debt service levy	8,864	8,197	8,468	9,146	8,841

Note: Fund balance applied is a use of fund balance to reduce the levy for this activity.

WINNEBAGO COUNTY

OUTSTANDING INDEBTEDNESS - ALL

(Includes Solid Waste and Highway Debt because they are included in Debt Limit Calculations)

Notes:	ISSUE DATE	MATURITY DATE	NET EFFECTIVE INTEREST RATE	12/31/2024 OUTSTANDING DEBT (Projected)	2025 PRINCIPAL PAID	2025 NEW DEBT	12/31/2025 OUTSTANDING DEBT (Projected)
State of Wisconsin Trust Fund Loan Series 2010C	11/22/10	03/15/2025	5.2500%	104,755	104,755	-	-
General Obligation Notes Series 2015A	11/08/15	04/01/2025	2.7000%	470,000	470,000	-	-
General Obligation Notes Series 2016A	Nov 2016	04/01/2026	1.8100%	325,000	160,000	-	165,000
General Obligation Notes Series 2017A	Nov 2017	04/01/2027	1.8474%	2,520,000	815,000	-	1,705,000
General Obligation Notes Series 2018A	Nov 2018	04/01/2028	2.7893%	2,865,000	680,000	-	2,185,000
General Obligation Notes Series 2019A	Nov 2019	04/01/2029	2.0023%	4,010,000	755,000	-	3,255,000
General Obligation Notes Series 2020A	Nov 2020	04/01/2030	1.1510%	5,560,000	880,000	-	4,680,000
General Obligation Notes Series 2022A	Nov 2022	04/01/2032	3.8035%	1,530,000	160,000	-	1,370,000
General Obligation Notes Series 2023A	Nov 2023	04/01/2033	4.2338%	5,210,000	470,000	-	4,740,000
NEW ISSUES - FALL 2024:							
General Obligation Notes Series 2024A	Nov 2024	04/01/2034	Unknown	8,120,000	4,070,000	-	4,050,000
NEW ISSUES - FALL 2025:							
General Obligation Notes Series 2025A	Nov 2025	04/01/2035	Unknown	-	-	15,000,000	15,000,000
GRAND TOTALS				<u>\$ 30,714,755</u>	<u>\$ 8,564,755</u>	<u>\$ 15,000,000</u>	<u>\$ 37,150,000</u>

Levy Funded Debt

Descriptions of Issues

Issue	Description
2010 C	This was a State Trust Fund loan we took out and "passed through" to the Winnebago County Housing Authority for remodeling of some low income housing units. They will be reimbursing us each year the amount that is due on this loan.
2015 A	This bond issue will finance the following projects: Highway construction/road projects, E911 hardware, and courthouse window replacement.
2016 A	This bond issue will finance the following projects: Highway construction/road projects, roof replacement, card access system, and department relocation.
2017 A	This bond issue will finance the following projects: Highway construction/road projects, roof replacement, mental health crisis service center, courthouse window replacement, UWO-Fox Cities boiler replacement, courthouse security system, sheriff CAD/ RMS system upgrade, and department relocation
2018 A	This bond issue will finance the following projects: Highway construction/road projects , sheriff CAD/ RMS system upgrade, courthouse window replacement, courthouse elevator modernization, department relocation, roof replacement, obsolete building demolition, and UWO-Fox Cities student development and food service facility.
2019 A	This bond issue will finance the following projects: Highway construction/road projects parks dump truck, parks soccer complex lighting, courthouse window replacement, courthouse elevator modernization, mental health crisis center, roof replacement, and obsolete building demolition.
2020 A	This bond issue will finance the following projects: Highway construction/road projects , parks front endloader, courthouse window replacement, courthouse elevator modernization, UWO-Fox Cities Child Care Center, and UWO-Fox Cities South Parking Lot.
2022 A	This bond issue will finance the following projects: Highway construction/road projects.
2023 A	This bond issue may finance the following projects, but not limited to: Highway construction/road projects and other projects listed in the Capital Project section.
2024 A	This bond issue may finance the following projects, but not limited to: Highway construction/road projects and other projects listed in the Capital Project section.

Principal Payment Schedule - Levy Funded Debt
(In Thousands)

Year	2010 C	2015 A	2016 A	2017 A	2018 A	2019 A	2020 A	2022 A	2023 A	2024 A	Total
2025	105	470	88	789	671	718	681	80	470	4,070	8,142
2026	-	-	91	814	696	741	697	85	495	380	3,999
2027	-	-	-	838	721	760	708	90	520	395	4,032
2028	-	-	-	-	741	784	724	93	545	415	3,302
2029	-	-	-	-	-	808	739	97	575	430	2,649
2030	-	-	-	-	-	-	754	103	605	445	1,907
2031	-	-	-	-	-	-	-	107	635	470	1,212
2032	-	-	-	-	-	-	-	110	665	485	1,260
2033	-	-	-	-	-	-	-	-	700	505	1,205
2034	-	-	-	-	-	-	-	-	-	525	525
Totals	105	470	179	2,441	2,829	3,811	4,303	765	5,210	8,120	28,233

Interest Payment Schedule - Levy Funded Debt
(In Thousands)

Year	2010 C	2015 A	2016 A	2017 A	2018 A	2019 A	2020 A	2022 A	2023 A	2024 A	Total
2025	5	5	3	42	78	104	79	33	249	211	809
2026	-	-	1	26	54	82	66	29	225	154	637
2027	-	-	-	9	33	59	51	25	199	139	515
2028	-	-	-	-	11	36	37	20	173	123	400
2029	-	-	-	-	-	12	22	15	145	106	300
2030	-	-	-	-	-	-	8	11	115	88	222
2031	-	-	-	-	-	-	-	6	84	68	158
2032	-	-	-	-	-	-	-	2	51	48	101
2033	-	-	-	-	-	-	-	-	17	30	47
2034	-	-	-	-	-	-	-	-	-	10	10
Totals	5	5	4	77	176	293	263	141	1,258	977	3,199

Total Payment Schedule - Levy Funded Debt
(In Thousands)

Year	2010 C	2015 A	2016 A	2017 A	2018 A	2019 A	2020 A	2022 A	2023 A	2024 A	Total
2025	110	475	91	831	749	822	760	113	719	4,281	8,951
2026	-	-	92	840	750	823	763	114	720	534	4,636
2027	-	-	-	847	754	819	759	115	719	534	4,547
2028	-	-	-	-	752	820	761	113	718	538	3,702
2029	-	-	-	-	-	820	761	112	720	536	2,949
2030	-	-	-	-	-	-	762	114	720	533	2,129
2031	-	-	-	-	-	-	-	113	719	538	1,370
2032	-	-	-	-	-	-	-	112	716	533	1,361
2033	-	-	-	-	-	-	-	-	717	535	1,252
2034									-	535	535
Totals	110	475	183	2,518	3,005	4,104	4,566	906	6,468	9,097	31,432

Non Levy Funded Debt Descriptions of Issues

Issue	Description
2010 C	No non-levy funded debt was part of this borrowing.
2015 A	No non-levy funded debt was part of this borrowing.
2016 A	This bond issue will finance the following projects: Airport terminal building, Airport snow removal equipment and Highway roof replacement.
2017 A	This bond issue will finance the following projects: Airport terminal building and Taxiway B reconstruction.
2018 A	This bond issue will finance the following projects: Airport taxiway resurface and Highway material storage bins.
2019 A	This bond issue will finance the following projects: Airport taxiway extension.
2020 A	This bond issue will finance the following projects: Airport Aviation Park Taxiway and Highway parking lot resurface.
2022 A	This bond issue will finance the following projects: Airport T-Hangar project.
2023 A	This bond issue may finance the following projects: Airport Plow Truck, Park View Health Center Fire Alarm Replacement, and the Highway Department Building Upgrades.
2024 A	This bond issue may finance Airport, Solid Waste, Park View Health Center, or Highway proprietary capital projects listed in the Capital Project section.

Principal Payment Schedule - Non Levy Funded Debt
(In Thousands)

Year	2010 C	2015 A	2016 A	2017 A	2018 A	2019 A	2020 A	2022 A	2023 A	2024 A	Total
2025	-	-	72	26	8	37	199	80	-	-	422
2026	-	-	74	26	9	39	203	85	-	-	436
2027	-	-	-	27	9	40	207	90	-	-	373
2028	-	-	-	-	9	41	211	93	-	-	354
2029	-	-	-	-	-	42	216	98	-	-	356
2030	-	-	-	-	-	-	221	102	-	-	323
2031	-	-	-	-	-	-	-	107	-	-	107
2032	-	-	-	-	-	-	-	110	-	-	110
2033	-	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-	-
Totals	-		146	79	35	199	1,257	765	-	-	2,481

Interest Payment Schedule - Non Levy Funded Debt
(In Thousands)

Year	2010 C	2015 A	2016 A	2017 A	2018 A	2019 A	2020 A	2022 A	2023 A	2024 A	Total
2025	-	-	3	1	1	5	23	33	-	-	66
2026	-	-	1	1	1	4	20	29	-	-	56
2027	-	-	-	-	1	3	15	24	-	-	43
2028	-	-	-	-	-	2	10	20	-	-	32
2029	-	-	-	-	-	1	7	15	-	-	23
2030	-	-	-	-	-	-	2	11	-	-	13
2031	-	-	-	-	-	-	-	7	-	-	7
2032	-	-	-	-	-	-	-	2	-	-	2
2033	-	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-	-
Totals	-		4	2	3	15	77	141	-	-	242

Total Payment Schedule - Non Levy Funded Debt
(In Thousands)

Year	2010 C	2015 A	2016 A	2017 A	2018 A	2019 A	2020 A	2022 A	2023 A	2024 A	Total
2025	-	-	75	27	9	42	222	113	-	-	488
2026	-	-	75	27	10	43	223	114	-	-	492
2027	-	-	-	27	10	43	222	114	-	-	416
2028	-	-	-	-	9	43	221	113	-	-	386
2029	-	-	-	-	-	43	223	113	-	-	379
2030	-	-	-	-	-	-	223	113	-	-	336
2031	-	-	-	-	-	-	-	114	-	-	114
2032	-	-	-	-	-	-	-	112	-	-	112
2033	-	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-	-
Totals	-		150	81	38	214	1,334	906	-	-	2,723

Principal Payment Schedule - All Debt
(In Thousands)

Year	2010 C	2015 A	2016 A	2017 A	2018 A	2019 A	2020 A	2022 A	2023 A	2024 A	Total
2025	105	470	160	815	679	755	880	160	470	4,070	8,564
2026	-	-	165	840	705	780	900	170	495	380	4,435
2027	-	-	-	865	730	800	915	180	520	395	4,405
2028	-	-	-	-	750	825	935	186	545	415	3,656
2029	-	-	-	-	-	850	955	195	575	430	3,005
2030	-	-	-	-	-	-	975	205	605	445	2,230
2031	-	-	-	-	-	-	-	214	635	470	1,319
2032	-	-	-	-	-	-	-	220	665	485	1,370
2033	-	-	-	-	-	-	-	-	700	505	1,205
2034	-	-	-	-	-	-	-	-	-	525	525
Totals	105	470	325	2,520	2,864	4,010	5,560	1,530	5,210	8,120	30,714

Interest Payment Schedule - All Debt
(In Thousands)

Year	2010 C	2015 A	2016 A	2017 A	2018 A	2019 A	2020 A	2022 A	2023 A	2024 A	Total
2025	5	5	6	43	79	109	102	66	249	211	664
2026	-	-	2	27	55	86	86	58	225	154	539
2027	-	-	-	9	34	62	66	49	199	139	419
2028	-	-	-	-	11	38	47	40	173	123	309
2029	-	-	-	-	-	13	29	30	145	106	217
2030	-	-	-	-	-	-	10	22	115	88	147
2031	-	-	-	-	-	-	-	13	84	68	97
2032	-	-	-	-	-	-	-	4	51	48	55
2033	-	-	-	-	-	-	-	-	17	30	17
2034	-	-	-	-	-	-	-	-	-	10	
Totals	5	5	8	79	179	308	340	282	1,258	977	2,464

Total Payment Schedule - All Debt
(In Thousands)

Year	2010 C	2015 A	2016 A	2017 A	2018 A	2019 A	2020 A	2022 A	2023 A	2024 A	Total
2025	110	475	166	858	758	864	982	226	719	4,281	9,439
2026	-	-	167	867	760	866	986	228	720	534	5,128
2027	-	-	-	874	764	862	981	229	719	534	4,963
2028	-	-	-	-	761	863	982	226	718	538	4,088
2029	-	-	-	-	-	863	984	225	720	536	3,328
2029	-	-	-	-	-	-	985	227	720	533	2,465
2030	-	-	-	-	-	-	-	227	719	538	1,484
2032	-	-	-	-	-	-	-	224	716	533	1,473
2033	-	-	-	-	-	-	-	-	717	535	1,252
2034	-	-	-	-	-	-	-	-	-	535	535
Totals	110	475	333	2,599	3,043	4,318	5,900	1,812	6,468	9,097	34,155

WINNEBAGO COUNTY, WISCONSIN
INDEBTEDNESS LIMITATIONS (Dollars in thousands)
DECEMBER 31, 2025 (Projected)

LEGAL DEBT LIMIT

Chapter 67, section .03 of Wisconsin Statutes reads: The aggregate amount of indebtedness, including existing indebtedness of any municipality shall not exceed 5% of the value of the taxable property located therein as equalized for State purposes.

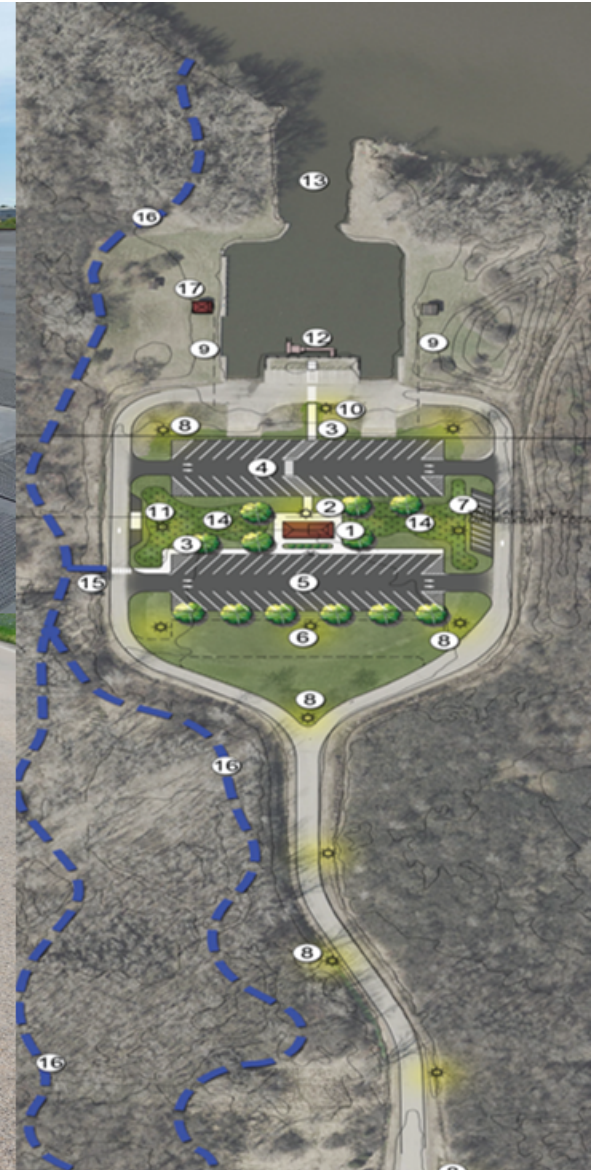
2024

Equalized Value (includes TIF Districts)	\$ <u>20,507,885</u>
Debt Limit at 5%	1,025,394
Debt outstanding as of December 31, 2025 (projected)	37,150
Percent of debt limit used	<u>3.62%</u>
Remaining Debt Margin	\$ <u>988,244</u>

INFORMATION ON COUNTY TAX RATE AND DEBT SERVICE RATE:

Budget Year	Equalized Value (000) (TID out)	<u>TAX LEVY (in thousands)</u>		<u>TAX RATE</u>	
		Total Levy	Debt Service Levy	Total Tax Rate	Debt Service Tax Rate
2017	11,798,032	65,907	8,026	5.59	0.68
2018	12,315,791	67,286	8,558	5.46	0.69
2019	12,969,909	68,170	8,676	5.26	0.67
2020	13,655,748	69,225	8,896	5.07	0.65
2021	14,197,530	70,213	8,864	4.95	0.62
2022	15,082,216	70,208	8,197	4.66	0.54
2023	16,793,519	71,052	8,458	4.23	0.50
2024	18,902,797	72,628	9,147	3.84	0.48

Executive Capital Improvement Plan 2025



Executive Capital Improvement Plan 2025-2029

Executive Capital Improvement Plan 2025-2029

The 2025 - 2029 Executive Capital Improvements Plan is submitted to the County Board for its review. These projects included in the Capital Improvement Plan for funding in 2025 will be included in a resolution expected to be submitted to the Board for approval with the 2025 Budget.

CAPITAL PROJECT DEFINITION

A **capital project** is a long-term project to build, improve, maintain, or develop a capital asset. This type of project involves a significant and consistent flow of investment that exceeds \$100,000. **Capital assets** include land, buildings, machinery, vehicles, computer equipment, etc.

GENERAL

This document is intended to serve the following purposes:

- 1) Identify proposed projects within the planning horizon from 2025-2029 that would allocate, define and review limited resources.
- 2) Provide continuity in financial decisions linking long-term planning and approving to the annual budget process.
- 3) Assure a coordinated county-wide approach to setting priorities.
- 4) identify existing debt service requirements so that these are considered in the formulation of annual bonding proposals.
- 5) Identify a proposal for the use of undesignated general fund balance current and long-term projects.

SOLICITATION OF PROJECT REQUESTS

Projects have been identified through communication of project request forms from department heads. Department heads were asked to review previously identified projects and resubmit those or new projects. Project request forms were submitted for each. With this information, a comprehensive list of projects has been assembled and evaluated under the leadership and direction of the County Executive, Director of Administration and Director of Finance.

TECHNICAL REVIEW

The first step of the review consisted of a technical review. This was to insure that:

- 1) Request forms were properly prepared and classified as to project type.
- 2) All project costs and sources of funds were appropriately identified.
- 3) All additional information required for a complete evaluation of projects has been obtained.

PROJECT EVALUATION / DOCUMENT ASSEMBLY

Subsequent to technical review, a preliminary document was assembled and presented to the County Executive for recommendations, revisions, and instructions. This document is the culmination of that process. The Executive Capital Improvements Plan will be updated on an annual basis to assure that all projects are identified, priorities established and annual bonding and application of undesignated general fund balance is held to an acceptable level.

Executive Capital Improvement Plan 2025

Capital Improvement Plan Projects Requests											
		Resolution	Prior	2025		2026		Future Years		Total	
Department	Project Description	Number	Approved	County Funding Request	Other Funding	County Funding Request	Other Funding	County Funding Request	Other Funding	County	Other Funding
Facilities	Highway Shop Fire Alarm System Replacement			1,268,400						1,268,400	-
Facilities	Replace Highway Shop Make-up Air Handlers 5 and 6			304,630						304,630	-
Facilities	Orrin King Building - Air Conditioning Chiller Replacement			627,332						627,332	-
Facilities	Park View Health Center Air Conditioning Upgrade			1,392,982						1,392,982	-
Highway	CTH M (STH 44 - STH 91)			3,187,340						3,187,340	-
Highway	CTH E (Oakwood Road - CTH FF)			1,267,296	366,905					1,267,296	366,905
Highway	5 Yard Dump Truck Qty (2)			314,000							
Highway	Winter Equipment Trucks (5)			925,000							
Highway	Sign Shop Truck			100,000							
Highway	Vacuum Trailer			180,000							
Highway	Brine Tank/Outfitting			100,000							
Highway	Wood Chipper			200,000							
Highway	CTH Repair Various County Roads	315-012024	300,000	175,000						175,000	-
Parks	Butte des Morrs Boat Landing Improvement Project			145,848		729,241	729,241			875,089	729,241
Parks	Expo Covered Arena Repair			50,000		500,000				550,000	-
Parks	Shelters 1, 2, and 4 Repairs and ADA Updates	315-012024	250,000	125,000						125,000	-
Parks	Expo West Drainage/Parking Lot Improvements and Repair	315-012024	443,254	5,380,470						5,380,470	-
Sheriff	Winnebago County Jail Housing Unit Cameras and Cell Cameras			225,000						225,000	-
Solid Waste	Snell Road Landfill Office Renovation (2024)			134,000						134,000	-
Solid Waste	Engine/Generator #3 Replacement			1,200,000						1,200,000	-
Solid Waste	Mini Excavator (2025)			120,000						120,000	-
Solid Waste	Transfer Station Exhaust System Replacement			115,000						115,000	-
Solid Waste	Backup Power Generation for SW Admin Office & Transfer Station			290,000						290,000	-
Total 2025 Projects			993,254	17,827,296	366,905	1,229,241	729,241	-	-	17,237,539	1,096,146
Facilities	Courthouse Fall Protection Install	194-022023 315-012024	155,000	15,000						15,000	-
Facilities	Courthouse Fourth Floor Ceiling Repairs - Room 410 City Board Room	194-022023 315-012025	275,000	25,000						25,000	-
Facilities	David Albrecht Administration Building Masonry Repair	315-012024	365,000	16,500						16,500	-
Facilities	David Albrecht Administration Building Roof Replacement	315-012024	489,920	23,496						23,496	-
Facilities	Second Chance Building Roof Replacement	315-012024	242,080	12,104						12,104	-
Facilities	Neenah Human Services Boiler Replacement	194-022023 315-012024	213,000	32,000						32,000	-
Total Facilities Projects with Additional Funding Requests			1,710,000	124,100	-	-	-	-	-	124,100	-
Total 2025 Projects with Additional Funding Projects Requests			2,703,254	17,951,396	366,905	1,229,241	729,241	-	-	17,361,639	1,096,146

Facilities: Highway Shop Fire Alarm System Replacement

Project title: Highway Shop Fire Alarm System Replacement								
ANTICIPATED PROJECT COST AND SOURCES OF FUNDS:								
	Prior years	2025	2026	2027	2028	2029	Beyond	Total
PROJECT COST'S								
Planning, Design, Engineering		113,400						113,400
Land Purchase								-
Construction								-
Equipment		1,155,000						1,155,000
Other								-
Non-County Expenses								-
TOTAL	-	1,268,400	-	-	-	-	-	1,268,400
PROJECT FUNDS								
Outside funding (Grants)								-
TOTAL	-	-	-	-	-	-	-	-

Project Description:

This project replaces the existing fire alarm for the Highway shop and office. The fire alarm system is the original system installed when the building was built in 1990. The system has exceeded its expected life by 13 years. The system is becoming unreliable, and the sensors need to be replaced. In order to do that a complete UL tested system needs to be installed. Additionally, the system lacks full ADA notification.

Relationships to other projects:

This project is not related to any other project.

Justification and Alternatives:

This is a life safety related system and needs to be replaced before it is inoperable, and parts are no longer available.



Facilities: Replace Highway Shop Make-up Air Handlers 5 & 6

Project title: Highway Shop Make-up Air Handlers 5 & 6								
ANTICIPATED PROJECT COST AND SOURCES OF FUNDS:								
	Prior years	2025	2026	2027	2028	2029	Beyond	Total
PROJECT COST'S								
Planning, Design, Engineering		27,694						27,694
Land Purchase								-
Construction								-
Equipment		276,936						276,936
Other								-
Non-County Expenses								-
TOTAL	-	304,630	-	-	-	-	-	304,630
PROJECT FUNDS								
Outside funding (Grants)								-
TOTAL	-	-	-	-	-	-	-	-

Project Description:

This project is to replace the make-up air handlers for the Highway Shop. These air handlers are original to the building and are 3 years beyond their expected life span. A makeup air unit takes in fresh outside air, mixes it with recirculated inside air, and then distributes the conditioned air throughout the building via the ductwork. The mixing of fresh and recirculated air can be controlled to maintain a desired indoor air quality (IAQ).

Relationships to other projects:

These air handlers were identified in the Facility Condition Assessment as needing to be replaced & are not related to any other project.

Justification and Alternatives:

There are two alternatives. The first is to do nothing and continue to operate the existing air handlers. This will lead to continued higher energy costs, less efficient operation and the potential for more expensive repairs as the older technology parts is harder to find. The other alternative is to replace the existing air handlers with more energy efficient ones.



Make-up Air Handler 5



Make-up Air Handler 6

Facilities: Orrin King- Air Conditioning Chiller Replacement

Project title: Orrin King Building - Air Conditioning Chiller Replacement								
ANTICIPATED PROJECT COST AND SOURCES OF FUNDS:								
	Prior years	2025	2026	2027	2028	2029	Beyond	Total
PROJECT COST								
Planning, Design, Engineering		57,000						57,000
Land Purchase								-
Construction								-
Equipment		570,332						570,332
Other								-
Non-County Expenses								-
TOTAL	-	627,332	-	-	-	-	-	627,332
PROJECT FUNDS								
Outside funding (Grants)								-
TOTAL	-	-	-	-	-	-	-	-

Project Description:

This project is to replace the air conditioning chiller (multi-stack) in the Orrin King Building. It was originally scheduled to be accomplished in 2028, but due to equipment component failures the replacement is required sooner. This piece of equipment provides the chilled water that circulates through the building to provide cooling. The chiller was installed as a replacement in 1998. It uses R-22 as a refrigerant. The chiller has reached the end of its useful life. Major components are beginning to fail and repair costs are climbing. Additionally, the refrigerant used is no longer manufactured and becoming less available. The cost for the refrigerant is also climbing. A new chiller would use environmentally friendly refrigerant and would be more energy efficient.

Relationships to other projects:

This project may have some impact on the cooling tower replacement project in 2026. Prior to moving forward with the project, a feasibility study needs to be accomplished to identify the best system to cool the King Building.

Justification and Alternatives:

There are two options for this project. The first is to do nothing. This will lead to more frequent and more expensive repairs to the chiller. It may cause the chiller to fail completely, leaving the King Building without any air conditioning. A future replacement may need to be done as an emergency. This is what occurred in 1998. The second option is to replace the chiller. This can be a planned replacement. Air conditioning would continue to be provided with minimal disruption.



Facilities: Park View Health Center Air Conditioning Upgrade

Project title: Park View Health Center Air Conditioning Upgrade
ANTICIPATED PROJECT COST AND SOURCES OF FUNDS:

	Prior years	2025	2026	2027	2028	2029	Beyond	Total
PROJECT COST								
Planning, Design, Engineering		25,000						25,000
Land Purchase								-
Construction								-
Equipment		1,367,982						1,367,982
Other								-
Non-County Expenses								-
TOTAL	-	1,392,982	-	-	-	-	-	1,392,982
PROJECT FUNDS								
Outside funding (Grants)								-
TOTAL	-	-	-	-	-	-	-	-

Project Description:

This project is to replace the air conditioning system for Park View Health Center. The current equipment was installed in 2008 when the building was built. There are 5 separate air handlers with air conditioning systems installed, located on the roof of Park View. These systems provide the cooled forced air that circulates through the building to provide cooling. All 5 of the air conditioning units use R-22 as a refrigerant. They have reached the end of their useful life. Major components are beginning to fail and repair costs are climbing. Additionally, the refrigerant used is no longer manufactured and has become less available causing the refrigerant cost to climb. New air conditioning systems would use environmentally friendly refrigerant and would be more energy efficient.

Relationships to other projects:

This Project is not related to any other capital projects.

Justification and Alternatives:

Park View Health Care Center is required by CMS regulations to provide an environment within air temperatures within a band. Air conditioning is a requirement. There are two options for this project. The first is to do nothing. This will lead to more frequent and more expensive repairs. It may cause the equipment to fail completely, leaving the building without any air conditioning. A future replacement may need to be done as an emergency. The second option is to replace the chiller. This can be a planned replacement. Air conditioning would continue to be provided with minimal disruption.



Facilities: Existing Project Additional Funds Requested

Project Description	Resolution #	Previously Approved	County Funding Request	Reason for Additional Funding Request
Courthouse Fall Protection Install	194-022023 315-012024	155,000	15,000	This project has not gone to bid yet, the cost estimate for installation has been adjusted due to the effects of inflation.
Courthouse Fourth Floor Ceiling Repairs - Room 410 Cty Board Room	194-022023 315-012025	275,000	25,000	This project has not gone to bid yet, the cost estimate for installation has been adjusted due to the effects of inflation.
David Albrecht Administration Building Masonry Repair	315-012024	355,000	16,500	This project has not gone to bid yet, the cost estimate for installation has been adjusted due to the effects of inflation.
David Albrecht Administration Building Roof Replacement	315-012024	469,920	23,496	This project has not gone to bid yet, the cost estimate for installation has been adjusted due to the effects of inflation.
Second Chance Building Roof Replacement	315-012024	242,080	12,104	This project has not gone to bid yet, the cost estimate for installation has been adjusted due to the effects of inflation.
Neenah Human Services Boiler Replacement	194-022023 315-012024	213,000	32,000	This project has been out to bid once with costs for the equipment significantly higher than in the original opinion of probable cost. The increase reflects the increased equipment costs.
Additional Request Total			124,100	



Highway: CTH M (STH 44- STH 91)

Project title: CTH M (STH 44 - STH 91)								
ANTICIPATED PROJECT COST AND SOURCES OF FUNDS:								
	Prior years	2025	2026	2027	2028	2029	Beyond	Total
PROJECT COST								
Planning, Design, Engineering								-
Land Purchase								-
Construction		3,187,340						3,187,340
Equipment								-
Other								-
Non-County Expenses								-
TOTAL	-	3,187,340	-	-	-	-	-	3,187,340
PROJECT FUNDS								
Outside funding (Grants)								-
TOTAL	-	-	-	-	-	-	-	-

Project Description:

This 6.64-mile segment includes pulverizing the existing asphalt pavement, installing a new asphalt surface, widening asphalt on narrow curves, minor drainage improvements, and traffic sign replacements.

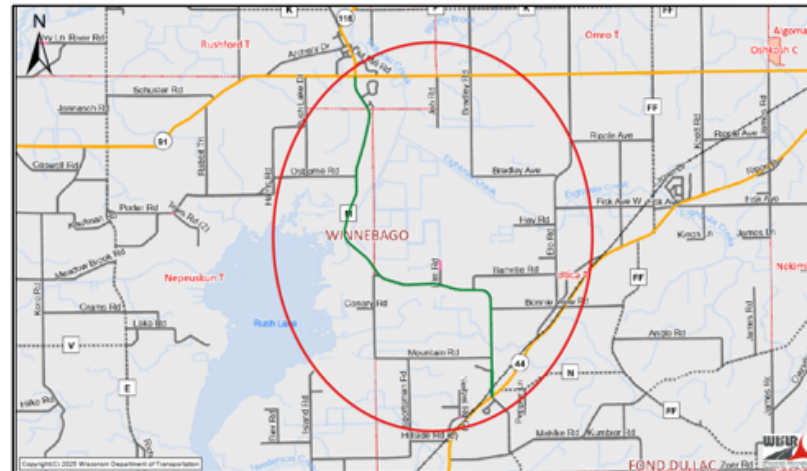
Relationships to other projects:

This project does not relate to other projects.

Justification and Alternatives:

This roadway segment is heavily traveled by local agriculture equipment and has narrow curves that create safety concerns. This project will allow the narrow asphalt on the curves to be widened, and allow for a wider, safer travel surface. The existing pavement is in poor condition and is beyond the point at which preventative maintenance would be a cost-effective alternative. Pulverizing the existing pavement and overlaying is the most economical method at this time which will provide a useful life for 15+ years. The last asphalt overlay on this section of roadway was last completed in 2008. Pavement improvements on roadways that cannot be economically maintained are essential to provide pavement conditions that are safe and promote commerce within the county.

Highway: CTH M (STH 44- STH 91)



Highway: CTH E (Oakwood Road- CTH FF)

Project title: CTH E (Oakwood Road - CTH FF)								
ANTICIPATED PROJECT COST AND SOURCES OF FUNDS:								
	Prior years	2025	2026	2027	2028	2029	Beyond	Total
PROJECT COST								
Planning, Design, Engineering								-
Land Purchase								-
Construction		1,634,201						1,634,201
Equipment								-
Other								-
Non-County Expenses								-
TOTAL	-	1,634,201	-	-	-	-	-	1,634,201
PROJECT FUNDS								
Outside funding (Grants)		366,905						366,905
TOTAL	-	366,905	-	-	-	-	-	366,905

Project Description:

This 3.53-mile segment includes pulverizing the existing asphalt pavement, installing a new asphalt pavement, minor drainage improvements, which may include drain tile installation, tree/brush removal, and traffic sign replacement.

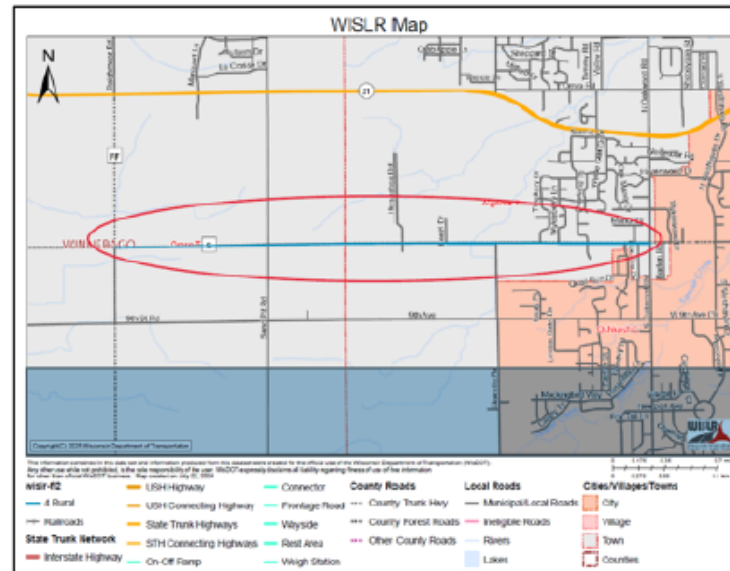
Relationships to other projects:

Pavement improvements on roadways that cannot be economically maintained are essential to provide pavement conditions that are safe and promote commerce within the county. This section of CTH-E roadway from Oakwood Road to CTH-FF will be the first phase of the CTH-E Project.

Justification and Alternatives:

The existing pavement is in poor condition and is beyond the point at which preventative maintenance would be a cost-effective alternative. Because of the extensive deterioration in the wheel tracks and heavy vehicle traffic, pulverizing is the preferred and most economical method at this time which will provide a useful life for 15+ years. The last asphalt overlay on this section of roadway was completed in 2007.

Highway: CTH E (Oakwood Road- CTH FF)



Highway: 5 Yard Dump Truck Qty 2

Project title: 5 Yard Dump Truck Qty 2

ANTICIPATED PROJECT COST AND SOURCES OF FUNDS:

	Prior years	2025	2026	2027	2028	2029	Beyond	Total
PROJECT COST								
Planning, Design, Engineering								-
Land Purchase								-
Construction								-
Equipment		314,000						314,000
Other								-
Non-County Expenses								-
TOTAL	-	314,000	-	-	-	-	-	314,000
PROJECT FUNDS								
Outside funding (Grants)								-
TOTAL	-	-	-	-	-	-	-	-

Project Description:

The Highway Dept depends on reliable vehicles and equipment to complete capital road projects, local municipal maintenance agreements, and mandated state/federal maintenance 12 months of the year. During winter maintenance operations this equipment may be required to run 24 hours per day, 7 days a week. Winter severity and summer construction workload plays a large role in the life expectancy of a vehicle or piece of equipment.

Relationships to other projects:

No Relationships with other projects.

Justification and Alternatives:

Before replacing vehicles or equipment within our department, we look at the costs associated with that individual unit, and identify when that unit is reasonably depreciated, but before incurring significant repair or maintenance costs. We also look at mileage, engine hours, age, use, and the over all condition of each vehicle or piece of equipment. Typically, our department is looking to replace has vehicles and equipment when its repairs/maintenance costs start to exceed the salvage price. A general rule of thumb is 10 years of age, 100,000 miles or 10,000 hours.



Highway: Winter Equipment for Truck Qty 5

Project title: 5 Yard Dump Truck Qty 2

ANTICIPATED PROJECT COST AND SOURCES OF FUNDS:

	Prior years	2025	2026	2027	2028	2029	Beyond	Total
PROJECT COST								
Planning, Design, Engineering								-
Land Purchase								-
Construction								-
Equipment		314,000						314,000
Other								-
Non-County Expenses								-
TOTAL	-	314,000	-	-	-	-	-	314,000
PROJECT FUNDS								
Outside funding (Grants)								-
TOTAL	-	-	-	-	-	-	-	-

Project Description:

The Highway Dept depends on reliable vehicles and equipment to complete capital road projects, local municipal maintenance agreements, and mandated state/federal maintenance 12 months of the year. During winter maintenance operations this equipment may be required to run 24 hours per day, 7 days a week. Winter severity and summer construction workload plays a large role in the life expectancy of a vehicle or piece of equipment.

Relationships to other projects:

No Relationships with other projects.

Justification and Alternatives:

Before replacing vehicles or equipment within our department, we look at the costs associated with that individual unit, and identify when that unit is reasonably depreciated, but before incurring significant repair or maintenance costs. We also look at mileage, engine hours, age, use, and the over all condition of each vehicle or piece of equipment. Typically, our department is looking to replace has vehicles and equipment when its repairs/maintenance costs start to exceed the salvage price. A general rule of thumb is 10 years of age, 100,000 miles or 10,000 hours.

INCLUDES DUMP BOX, FRONT PLOW, SIDE WING, UNDER BODY BLADE AND FORCE CONTROLS.



Highway: Shop Sign Truck

Project title: Sign Shop Truck

ANTICIPATED PROJECT COST AND SOURCES OF FUNDS:

	Prior years	2025	2026	2027	2028	2029	Beyond	Total
PROJECT COST								
Planning, Design, Engineering								-
Land Purchase								-
Construction								-
Equipment		100,000						100,000
Other								-
Non-County Expenses								-
TOTAL	-	100,000	-	-	-	-	-	100,000
PROJECT FUNDS								
Outside funding (Grants)								-
TOTAL	-	-	-	-	-	-	-	-

Justification and Alternatives:

Before replacing vehicles or equipment within our department, we look at the costs associated with that individual unit, and identify when that unit is reasonably depreciated, but before incurring significant repair or maintenance costs. We also look at mileage, engine hours, age, use, and the overall condition of each vehicle or piece of equipment. Typically, our department is looking to replace has vehicles and equipment when its repairs/maintenance costs start to exceed the salvage price. A general rule of thumb is 10 years of age, 100,000 miles or 10,000 hours.

Relationships to other projects:

No Relationships with other projects.

Justification and Alternatives:

Before replacing vehicles or equipment within our department, we look at the costs associated with that individual unit, and identify when that unit is reasonably depreciated, but before incurring significant repair or maintenance costs. We also look at mileage, engine hours, age, use, and the overall condition of each vehicle or piece of equipment. Typically, our department is looking to replace has vehicles and equipment when its repairs/maintenance costs start to exceed the salvage price. A general rule of thumb is 10 years of age, 100,000 miles or 10,000 hours.

CAB AND CHASSIS, STAKE BED, LIFT GATE AND ARROW/MESSAGE BOARD



Highway: Vacuum Trailer

Project title: Vacuum Trailer								
ANTICIPATED PROJECT COST AND SOURCES OF FUNDS:								
	Prior years	2025	2026	2027	2028	2029	Beyond	Total
PROJECT COST								
Planning, Design, Engineering								-
Land Purchase								-
Construction								-
Equipment		180,000						180,000
Other								-
Non-County Expenses								-
TOTAL	-	180,000	-	-	-	-	-	180,000
PROJECT FUNDS								
Outside funding (Grants)								-
TOTAL	-	-	-	-	-	-	-	-

Project Description:

The Highway Dept depends on reliable vehicles and equipment to complete capital road projects, local municipal maintenance agreements, and mandated state/federal maintenance 12 months of the year. During winter maintenance operations this equipment may be required to run 24 hours per day, 7 days a week. Winter severity and summer construction workload plays a large role in the life expectancy of a vehicle or piece of equipment.

Relationships to other projects:

No Relationships with other projects.

Justification and Alternatives:

Before replacing vehicles or equipment within our department, we look at the costs associated with that individual unit, and identify when that unit is reasonably depreciated, but before incurring significant repair or maintenance costs. We also look at mileage, engine hours, age, use, and the over all condition of each vehicle or piece of equipment. Typically, our department is looking to replace has vehicles and equipment when its repairs/maintenance costs start to exceed the salvage price. A general rule of thumb is 10 years of age, 100,000 miles or 10,000 hours.

VACUUM EXCAVATOR IS A COMPACT TRAILER EQUIPPED WITH THE POWER AND ADVANCED FEATURES NECESSARY TO TACKLE A DIVERSE RANGE OF TASKS AT VARIOUS JOB SITES.



Highway: Brine Tank/ Outfitting

Project title: Brine Tank/Outfitting								
ANTICIPATED PROJECT COST AND SOURCES OF FUNDS:								
	Prior years	2025	2026	2027	2028	2029	Beyond	Total
PROJECT COST								
Planning, Design, Engineering								-
Land Purchase								-
Construction								-
Equipment		100,000						100,000
Other								-
Non-County Expenses								-
TOTAL	-	100,000	-	-	-	-	-	100,000
PROJECT FUNDS								
Outside funding (Grants)								-
TOTAL	-	-	-	-	-	-	-	-

Project Description:

The Highway Dept depends on reliable vehicles and equipment to complete capital road projects, local municipal maintenance agreements, and mandated state/federal maintenance 12 months of the year. During winter maintenance operations this equipment may be required to run 24 hours per day, 7 days a week. Winter severity and summer construction workload plays a large role in the life expectancy of a vehicle or piece of equipment.

Relationships to other projects:

No Relationships with other projects.

Justification and Alternatives:

Before replacing vehicles or equipment within our department, we look at the costs associated with that individual unit, and identify when that unit is reasonably depreciated, but before incurring significant repair or maintenance costs. We also look at mileage, engine hours, age, use, and the overall condition of each vehicle or piece of equipment. Typically, our department is looking to replace has vehicles and equipment when its repairs/maintenance costs start to exceed the salvage price. A general rule of thumb is 10 years of age, 100,000 miles or 10,000 hours.



Highway: Wood-Chipper)

Project title: Wood-Chipper

ANTICIPATED PROJECT COST AND SOURCES OF FUNDS:

	Prior years	2025	2026	2027	2028	2029	Beyond	Total
PROJECT COST								
Planning, Design, Engineering								-
Land Purchase								-
Construction								-
Equipment		200,000						200,000
Other								-
Non-County Expenses								-
TOTAL	-	200,000	-	-	-	-	-	200,000
PROJECT FUNDS								
Outside funding (Grants)								-
TOTAL	-	-	-	-	-	-	-	-

Project Description:

The Highway Dept depends on reliable vehicles and equipment to complete capital road projects, local municipal maintenance agreements, and mandated state/federal maintenance 12 months of the year. During winter maintenance operations this equipment may be required to run 24 hours per day, 7 days a week. Winter severity and summer construction workload plays a large role in the life expectancy of a vehicle or piece of equipment.

Relationships to other projects:

No Relationships with other projects.

Justification and Alternatives:

Before replacing vehicles or equipment within our department, we look at the costs associated with that individual unit, and identify when that unit is reasonably depreciated, but before incurring significant repair or maintenance costs. We also look at mileage, engine hours, age, use, and the overall condition of each vehicle or piece of equipment. Typically, our department is looking to replace has vehicles and equipment when its repairs/maintenance costs start to exceed the salvage price. A general rule of thumb is 10 years of age, 100,000 miles or 10,000 hours.

USED TO CHIP TREE LIMBS TO MANAGEABLE PIECES WITHOUT HAULING LARGE BRANCHES
DOWN THE ROAD



Highway: CTH Repair Various County Roads

Project title: CTH Repair Various County Roads									
ANTICIPATED PROJECT COST AND SOURCES OF FUNDS:									
	Prior years	Add'l Funding Required	2025	2026	2027	2028	2029	Beyond	Total
PROJECT COST'S									
Planning, Design, Engineering									-
Land Purchase									-
Construction	300,000	175,000							475,000
Equipment									-
Other									-
Non-County Expenses									-
TOTAL	300,000	175,000	-	-	-	-	-	-	475,000
PROJECT FUNDS									
Outside funding (Grants)									-
TOTAL	-	-	-	-	-	-	-	-	-

Project Description:

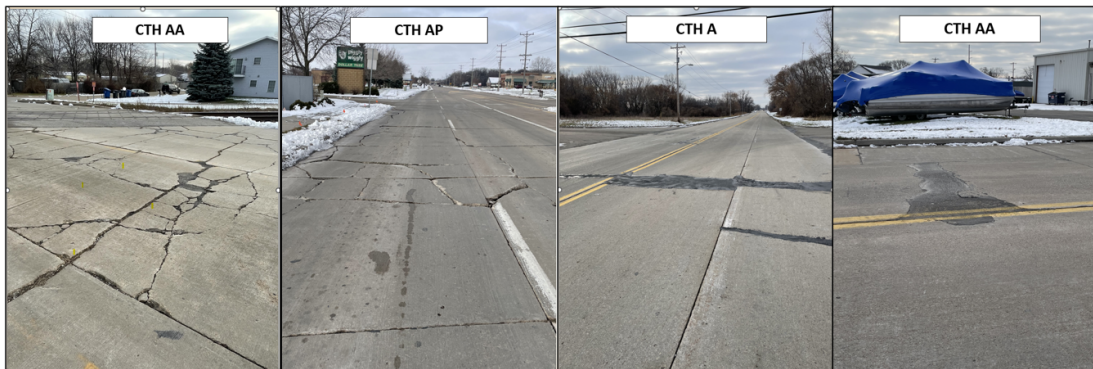
Over the past 25 years Winnebago County has reconstructed many rural sections of roadway and updated to the present concrete urban section of roadway. These urban sections of roadway are typically located near local city limits or heavy industrial truck traffic areas. Some of these areas have concrete panels of roadway that have spalled, cracked, or have settled, creating conditions of unsafe travel or an extremely rough riding surface. These areas of failure are sporadic among the following sections of County Roads: CTH-A, CTH-AA, CTH-AP, CTH-CB, CTH-E, and CTH-II. These panels of roadway vary in size from 10-12 feet square and 7-9 inches thick. The project would include removing/replacing failed panels and filling small concrete spalls with a hot or cold asphalt material.

Relationships to other projects:

This project is a previously approved project requesting additional Funds.

Justification and Alternatives:

Winnebago County has been replacing failed concrete panels on an "as needed basis" and has never had a set scheduled plan of maintenance. Because of the aging concrete in these areas, and the increase in failed areas, our department needs to start addressing these problem areas now. By setting up a yearly concrete panel replacement plan, we can economically maintain a good driving roadway and prolong a costly reconstruction project. Our department is requesting to continue this project to repair this concrete that is now reaching that 20+ year age and is now starting to deteriorate. Much of the driving surface is still in good condition but were starting to notice more of these damaged areas starting to show up. This will be part of an annual concrete repair program to ensure safe driving conditions on our concrete roads within Winnebago County.



Parks: Butte des Morts Boat Landing Improvement

Project title: Butte des Morts Boat Landing Improvement Project								
ANTICIPATED PROJECT COST AND SOURCES OF FUNDS:								
	Prior years	2025	2026	2027	2028	2029	Beyond	Total
PROJECT COST								
Planning, Design, Engineering		145,848						145,848
Land Purchase								-
Construction			1,458,482					1,458,482
Equipment								-
Other								-
Non-County Expenses								-
TOTAL	-	145,848	1,458,482	-	-	-	-	1,604,330
PROJECT FUNDS								
Outside funding (Grants)			729,241					729,241
TOTAL	-	-	729,241	-	-	-	-	729,241

Project Description:

This project will address the lack of parking for boat trailers during the fishing season. The parking lot will be expanded on land that is already part of the park and a restroom facility will be added. Better traffic flow will assist in safe launching. An ADA kayak launch will be added to assist in the launching of kayaks for all individuals. This project will also address the dredging needs of the channel. The project would add an additional 36 trailer parking stalls. This would double the number of dedicated boat trailer stalls we currently have at this site. We counted 30,000 cars at the Butte des Morts Boat Landing in 2023.

Relationships to other projects:

This project is not related to other project plans.

Justification and Alternatives

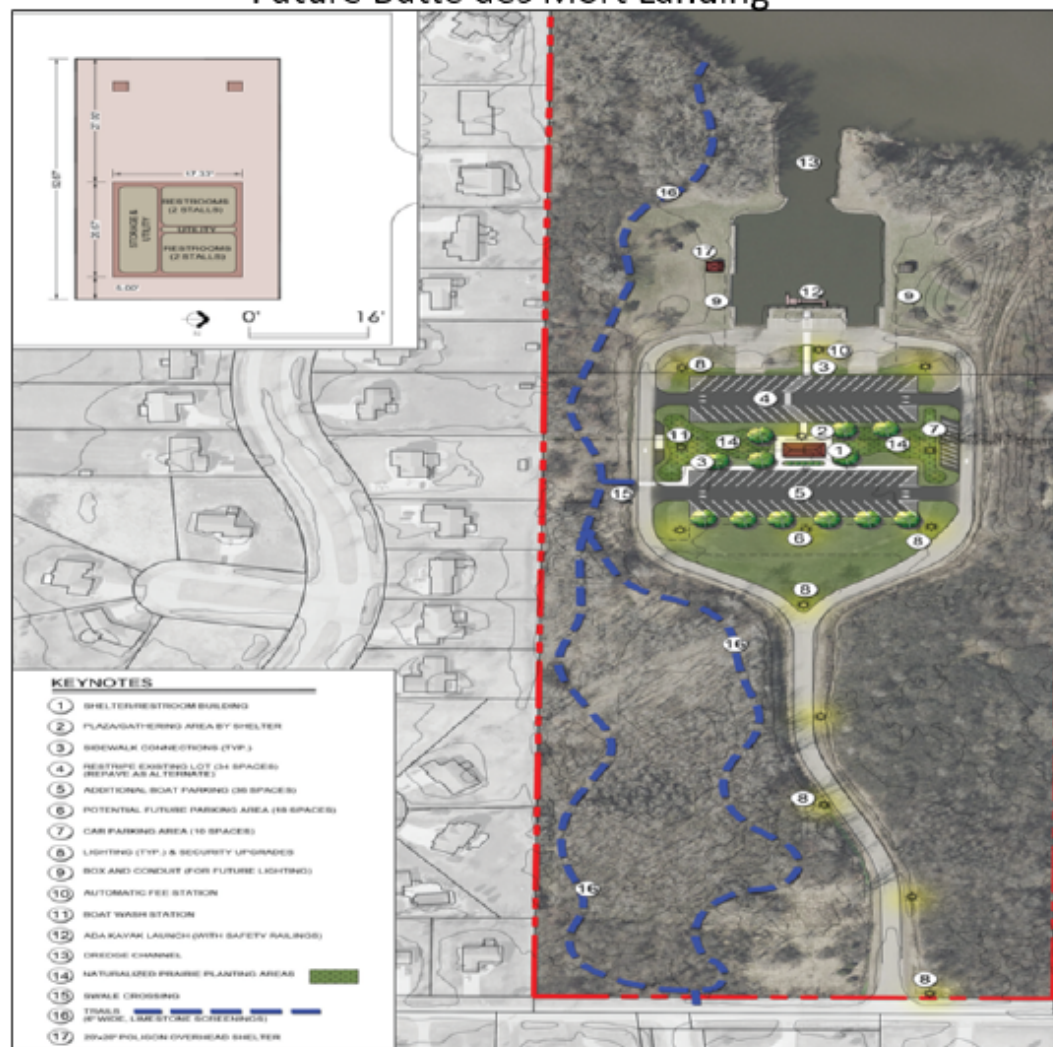
There is no alternative to this project. The original design for this landing reserved space for additional parking and we would develop these additional areas. Butte des Morts is a heavily used landing during the entire fishing season. Also, during heavy use event (i.e.) fishing tournaments the lot fills early and the street parking available is very limited. When people do park on the street it is a hindrance to the traffic flow and to residents in the local area. The Butte des Morts landing is one of the few public landings on Lake Butte des Morts. The only other one is in Butte des Morts but it does not have a parking lot. The expansion would double the current trailer parking and add space for cars to park and not take up boat spaces. The project would also include dredging the channel to the lake. The goal is to apply for funding with the WI DNR Recreation Boating Facilities Grant. The deadline to apply is June 1 of 2025.

Parks: Butte des Morts Boat Landing Improvement

2024 Butte des Mort Landing



Future Butte des Mort Landing



Parks: Expo Covered Arena Repair

Project title: Expo Covered Arena Repair								
ANTICIPATED PROJECT COST AND SOURCES OF FUNDS:								
	Prior years	2025	2026	2027	2028	2029	Beyond	Total
PROJECT COST								
Planning, Design, Engineering		50,000						- 50,000
Land Purchase								-
Construction			500,000					500,000
Equipment								-
Other								-
Non-County Expenses								-
TOTAL	-	50,000	500,000	-	-	-	-	550,000
PROJECT FUNDS								
Outside funding (Grants)								
TOTAL	-	-		-	-	-	-	

Project Description:

This project includes sandblasting and painting the steel girders and struts throughout the covered arena at the Sunnyview Exposition Center. We would also replace the insulation within the arena. The project also includes funds to hire a consultant/engineer to design and create specifications.

Relationships to other projects:

This project is not related to other project plans.

Justification and Alternatives

The steel support beams and girders need to be addressed before they deteriorate past the point of being able to be restored. They are beginning to rust. We also need to replace the insulation under the roof. The insulation buffers the sound within the covered arena. If we do not replace it the noise would be very loud during rain events. The birds have begun to rip through it due to its age. When we had painting contractors look at the project, they were also concerned that their prep work would further damage the insulation in its current state.

Parks: Expo Covered Arena Repair



Parks: Shelters 1,2 and 4 Repairs and ADA Updates

Project title: Shelters 1, 2, and 4 Repairs and ADA Updates									
ANTICIPATED PROJECT COST AND SOURCES OF FUNDS:									
	Prior years	Add'l Funding Required	2025	2026	2027	2028	2029	Beyond	Total
PROJECT COST									
Planning, Design, Engineering									-
Construction	250,000	125,000							-
Equipment									-
Non-County Expenses									-
TOTAL	250,000	125,000		-	-	-	-	-	-
PROJECT FUNDS									
Outside funding (Grants)									-
TOTAL	-	-	-	-	-	-	-	-	-

Project Description:

Shelters 1 and 2 are the most popular shelters to rent in the Community Park. The block structures and steel are in good shape. In order to make these shelters last for many more years, shelters 1 and 2 within the are in need of updates and repairs. The asphalt pavement is a tripping hazard and needs to be repaved up to the building to prevent foundation damage. We will install a new asphalt or concrete pad around the entire shelter. The bathrooms are not ADA compliant. We will convert the bathrooms to unisex bathrooms and take out the partitions so that way a wheelchair can better maneuver. We will replace the doors and install automatic locks so the bathrooms can lock overnight. The structural steel is rusting. We will sandblast and paint the steel. The bathroom and kitchen floors will be sealed with an epoxy. Other fixes to the soffit and fascia will be done.

Relationships to other projects:

This is a previously approved project requesting additional funding. This project is part of phase 1 of the Community Park Master Plan. More of phase 1 is being requested by Spirit Funds.

Parks: Shelters 1,2 and 4 Repairs and ADA Updates



Justification and Alternatives

These repairs will enhance the rental experience and will prolong the life of the shelters for many more years. By performing these repairs, we will not have to worry about replacing these buildings in the near future. A replacement shelter would cost between \$400,000 - \$500,000 per shelter. This follows our Community Park Master Plan as we look to address the maintenance needs within the Community Park.

2024 Update: The Parks Department solicited bids for Shelters 1 and 2 with Shelter 4 as an add bid. We had several general contractors attend the pre-bid meeting. We had 1 bid submitted by a responsible bidder and it was over budget. The contractor stated that they will hold pricing until November 30, 2024, to allow for the approval process. The bid for Shelters 1 and 2 is \$388,220. Staff have worked with the lower bidder to remove a few items, and we are requesting \$125,000 in additional funding to move forward with Shelters 1 and 2's update to make them ADA compliant. We have decided to remove Shelter 4 from the project as the cost was too significant and it did not have the major modifications to make it ADA compliant.

Parks: Expo West Drainage/Parking Lot Improvements & Repair

Project title: Expo West Drainage/Parking Lot Improvements and Repair									
ANTICIPATED PROJECT COST AND SOURCES OF FUNDS:									
	Prior years	Add'l Funding Required	2025	2026	2027	2028	2029	Beyond	Total
PROJECT COST									
Planning, Design, Engineering	443,254								443,254
Construction		5,380,470							5,380,470
Equipment									-
Other									-
Non-County Expenses									-
TOTAL	443,254	5,380,470		-	-	-	-	-	5,823,724
PROJECT FUNDS									
Outside funding (Grants)									
TOTAL	-	-	-	-	-	-	-	-	

Project Description:

As part of the second phase of a multi-phase project directed at making large scale improvements to the Expo Center infrastructure, Parks would focus on remedying three longstanding areas of concern that have negatively impacted the programming and functionality of the expo grounds.

These concerns include:

1. Absence of an effective means for addressing storm water drainage.
2. Correcting the lack of adequate sub-base, pitch and pavement thickness prevalent in the majority of the asphaltic surfaces.
3. Given a sustained increase in the number of multi-day event bookings, the expo has a pronounced inadequacy in both the amount and quality of available camping facilities.

Relationships to other projects:

This project for additional funding for the construction phase of this project. This project is included in the Sunnyview Exposition Center Master Plan that was created in 2019. The east campus improvements and repairs were performed through the 2021-2022 Capital Improvement Plan.

Parks: Expo West Drainage/Parking Lot Improvements & Repair

Justification and Alternatives:

In 2024, the Parks Department has worked with RETTLER Corporation to design the west campus improvements at the Sunnyview Exposition Center. We have had multiple meetings with staff since March of this year. Staff and RETTLER have also met multiple times with the County Fair and Lifest as they are two largest events that utilize the entire grounds. We took their feedback and incorporated it into our plans.

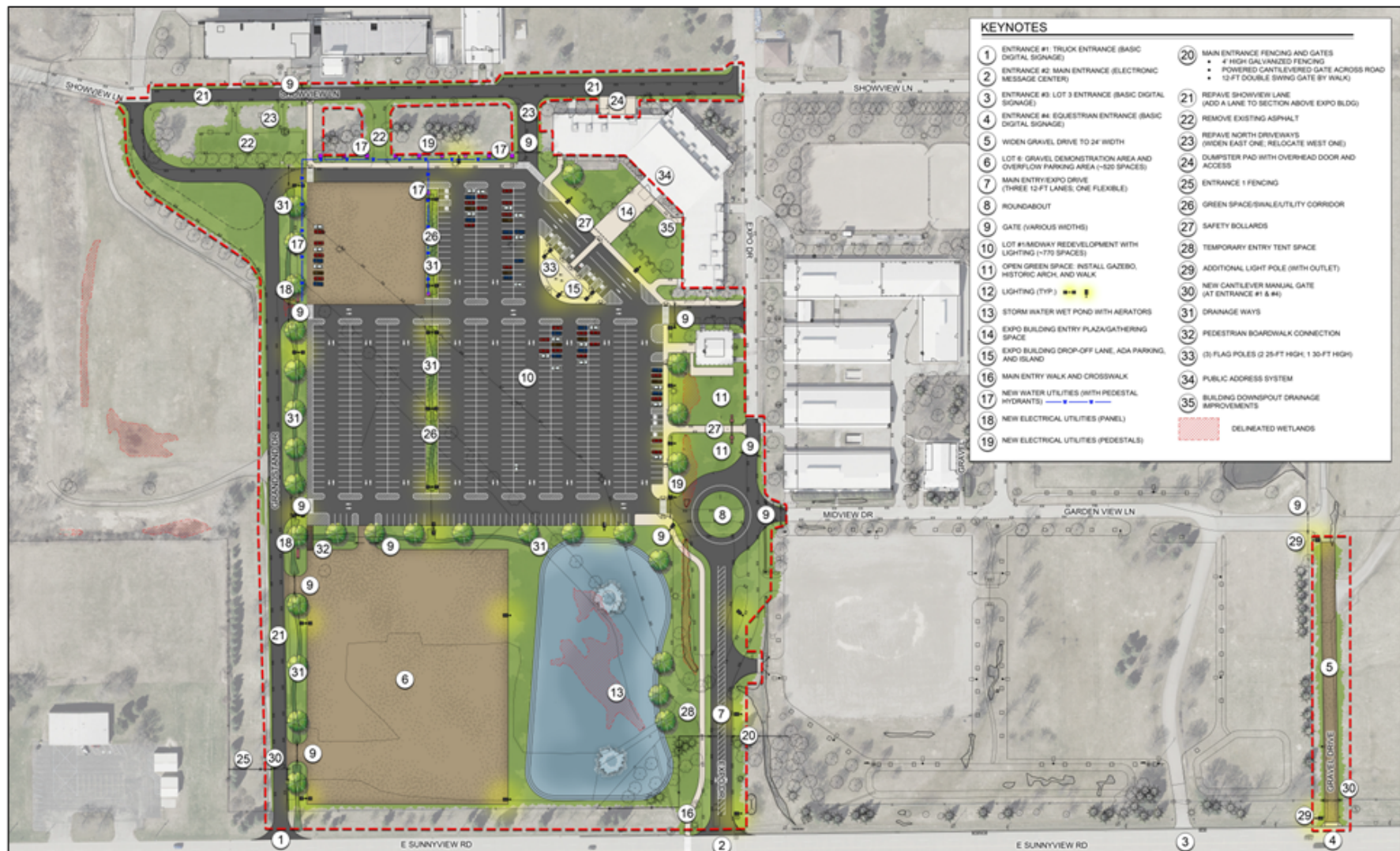
One of the primary areas of concern with the expo infrastructure has to do with the mostly non-existent storm water drainage facilities inherent on the site. The effects of this poor drainage and the issues associated with it continually cause hardships for clientele and staff alike as it quite often adversely affects the ability of staff to be able to make site adjustments intended to off-set a client's loss of dry and accessible program space following a rainfall. This causes the client to park cars across the street in the Community Park and cross County Road Y. The storm pond will help manage the water from the expo building, parking lot, and west of the main entrance.

The other area of concern with the expo infrastructure evolves around the overall deterioration of the Expo Center's hard surface areas, graveled and paved alike. Specifically, the lack of a well-planned storm water drainage network has significantly contributed to the expo's problem with the poor condition of a majority of the facility's hard surface areas. For reasons unknown, back in the late 80's, during the initial design and development of the venue, it can be surmised that certain quantifiable characteristics dealing with the expo terrain were not taken into account that, if addressed at that time, would have helped preserve the quality and functionality of much of the hard surfaces for some time yet to come. Unfortunately, as a consequence of not having compensated for the relatively flat contours of the site and the lack of any appreciable elevation drop in the regions surrounding the expo boundaries, there were no substantial measures taken in attempting to drain storm water away from the parking lots and camping areas. Thus, over time the asphaltic surfaces throughout the expo have been compromised as a consequence of the amount of moistures retained in the pavement sub-base and the predisposition for those areas to subsequently heave and break-up during winter thaw. Lastly, typically asphalt pavement has a 25 to 30-year lifespan. The main parking lot is original parking lot and is 35 years old.

The current parking lot configuration when striped can fit 760 cars. The proposed asphalt configuration with the small gravel space for the new design will fit 770 spaces. We would only be adding an additional 10 spaces. However, we would be developing lot 6 to be a more consistent overflow lot. It is important to maintain the size of hard surface onsite. One of our shows is the Waterfowl Hunters Expo in August. In 2024, they had over 6000 attendees, 150 exhibitors and 33 presenters. This would be roughly 2,473 cars parked at the Expo over the weekend.

We also have a need to update the electrical, plumbing, and 4 entrances into the Sunnyview Exposition Center grounds. We will be replacing the old original lighting with new LED lights and light poles. We will also be adding more electrical capacity so that way the County Fair, Lifest and other events have more shore power. The entrances will be upgraded with new signs that will allow us to better dictate the flow into and out of the site. The signs will be able to be modified depending on the event to indicate closed, entrance only, or exit only. This will allow us to continue to market in such a way to have multiple events onsite at the same time. Gates will also be installed throughout the site so that way we can close off areas that are not being rented or to divide events.

Parks: Expo West Drainage/Parking Lot Improvements & Repair



Sheriff: County Jail Housing Unit Cameras & Cell Cameras

Project title: Winnebago County Jail Housing Unit Cameras and Cell Cameras								
ANTICIPATED PROJECT COST AND SOURCES OF FUNDS:								
	Prior years	2025	2026	2027	2028	2029	Beyond	Total
PROJECT COST								
Planning, Design, Engineering					-			-
Land Purchase					-			-
Construction					-			-
Equipment		225,000						225,000
Other					-			-
								-
TOTAL	-	225,000	-	-	-	-	-	225,000
PROJECT FUNDS								
Outside funding (Grants)								-
TOTAL	-	-	-	-	-	-	-	-

Project Description:

The Winnebago County Jail is requesting an expansion to the current surveillance camera system. The current system severely limits monitoring abilities and must be enhanced to more fully protect the inmates, staff, and county interests. The project adds 39 cameras/licensing and one 220 TB server to provide needed coverage inside each housing unit. The cameras in the housing units will provide coverage to areas that are currently unmonitored and have been unmonitored since the building was opened in 2003. The coverage will be provided by a variety of camera styles (models) dependent upon the specific type of physical space involved. The project also includes installing two 24-port Power Over Ethernet (POE) systems which are necessary for the system to operate.

Relationships to other projects:

This project is not associated with any other projects.

Justification and Alternatives:

The Winnebago County Sheriff's Office Jail is an adult correctional facility with a capacity of 355 inmates. The facility provides services for a transient population, which averages fourteen new inmates daily. Each of the six pods in the facility are staffed by one deputy per shift. Currently, the existing cameras centered above the Officer's Station do not capture views of all of the housing units in each pod, and inmates have exploited these areas of weakness within the facility. Placing cameras directly into the dayrooms of the housing units would allow for more significant and high-quality monitoring, as well as the ability to review footage and maintain evidence after high liability incidents with propensity for litigation occur.

Securitas Technology

Dear Lt. Johnson:

Per your request, we have attached pricing for the addition of new IP cameras in several Jail Dayrooms, cells and Booking cells. We will provide twenty (20) 3MP Corner Mount Cameras, seventeen (17) 5MP Minidome Cameras, and two (2) 10MP Dual Cameras (2x5MP). We will provide the equipment, new conduit (we will attempt to reuse existing conduit and backboxes, if feasible), CAT6 wiring, travel to site, remove the old equipment, install the new equipment, and test the functionality.

Per your email and sketch, we have included the cameras below:

Corner (anti-ligature) cameras:

Booking

1396 - R111

1394 - R110

1392 - R109

1390 - R108

1388 - R107

1386 - R106

1418 - R105

1417 - R104

1414 - R103

1413 - R102

1410 - R101

Mini-dome cameras:

1294 - A100 Dayroom

1283 - A200 Dayroom

1270 - A300 Dayroom

1234 - A500 Dayroom

1216 - A600 Dayroom

2118 - A700 Dayroom

Dual Head cameras:

1181 - D400 Dayroom (2x cameras)

Securitas Technology Corporation
11899 Exit 5 Parkway, Suite 100,
Fishers, IN 46037

A-Pod

2122 Cell - A610

2123 Cell - A609

2124 Cell - A608

2125 Cell - A607

2128 Cell - A605

2129 Cell - A604

2130 Cell - A603

2131 Cell - A602

2132 Cell - A601

1176 - D100 Dayroom

1196 - D200 Dayroom

1193 - D300 Dayroom

1167 - D500 Dayroom

2027 - D600 Dayroom

1125 - B100 Dayroom

1100 - B200 Dayroom

1103 - B300 Dayroom

1112 - B400 Dayroom

1120 - B500 Dayroom

2093 - B600 Dayroom

Solid Waste: Snell Road Landfill Office Renovation

Project title: Snell Road Landfill Office Renovation (2024)

ANTICIPATED PROJECT COST AND SOURCES OF FUNDS:

	Prior years	2025	2026	2027	2028	2029	Beyond	Total
PROJECT COST								
Planning, Design, Engineering		20,000						- 20,000
Land Purchase								-
Construction		100,000						100,000
Equipment								-
Other		14,000						14,000
Non-County Expenses								-
TOTAL	-	134,000		-	-		-	134,000
PROJECT FUNDS								
Outside funding (Grants)								-
TOTAL	-	-	-	-	-	-	-	-

Project Description:

Renovation of the existing Snell Road Landfill scale office building.

Relationships to other projects:

This project is not associated with any other projects.

Justification and Alternatives:

Architect Engineer determined that this concrete block office would be renovated/remodeled to include a meeting room, bathroom and long-term file storage. Mechanical Technician and Environmental Technician who perform majority of work at the Snell Road Landfill location use this building for office space and computer usage. This is the only building at this location that has running water/sewer and restrooms.



Solid Waste: Engine/Generator #3 Replacement

Project title: Engine/Generator #3 Replacement								
ANTICIPATED PROJECT COST AND SOURCES OF FUNDS:								
	Prior years	2025	2026	2027	2028	2029	Beyond	Total
PROJECT COST								
Planning, Design, Engineering		50,000						50,000
Land Purchase								
Construction		100,000						100,000
Equipment		1,050,000						1,050,000
Other								
Non-County Expenses								
TOTAL	-	1,200,000			-	-	-	1,200,000
PROJECT FUNDS								
Outside funding (Grants)								-
TOTAL	-	-	-	-	-	-	-	-

Project Description:

Replacement of existing landfill gas
Engine/Generator #3 at the Snell Road Landfill.

Relationships to other projects:

This project is not associated with any other projects.

Justification and Alternatives:

The current engine/generator will have ~57,000 hours at the end of 2024, and the useful economic life will be reached as the engine/generator reaches 60,000 hours. The engine/generator replacement in 2025 will allow another 60,000 hours of power generation capability. An alternative is to not replace the engine and depend on a single engine and the flare system to remain in regulatory compliance. Engines allow the Department to beneficially use the methane gas generated at the landfill as materials break down. No revenues are made with flaring landfill gas.



Solid Waste: Mini Excavator

Project title: Mini Excavator (2025)

ANTICIPATED PROJECT COST AND SOURCES OF FUNDS:

	Prior years	2025	2026	2027	2028	2029	Beyond	Total
PROJECT COST								
Planning, Design, Engineering								-
Land Purchase								
Construction								
Equipment		120,000						120,000
Other								
Non-County Expenses								
TOTAL	-	120,000			-	-	-	120,000
PROJECT FUNDS								
Outside funding (Grants)								-
TOTAL	-	-	-	-	-	-	-	-

Project Description:

Replace a 2002 John Deere Loader/Backhoe (#450) with a Mini-Excavator for landfill grounds maintenance projects.

Relationships to other projects:

This project is not associated with any other projects.

Justification and Alternatives:

The current equipment is 22 years old with ~3,500 hours on it at the end of 2024 and will have reached the end of its economic useful life. The Solid Waste Department has rented equipment for more extensive grounds maintenance projects in the past, but demand for heavy equipment is high and rental contracts must be signed months prior to need. This makes it difficult to coordinate work (which is often weather dependent) and staffing within the rental timeframe. The Solid Waste Department has also considered renting equipment from the Highway Department. The timeframe to complete construction projects would occur during the same time that Highway is using equipment for their own projects. The above construction projects, including line repairs, regrading, eliminating sags and ponding and maintaining vegetative growth on landfill cells is required of landfills by state regulation.



Solid Waste: Transfer Station Exhaust System Replacement

Project title: Transfer Station Exhaust System Replacement
ANTICIPATED PROJECT COST AND SOURCES OF FUNDS:

	Prior years	2025	2026	2027	2028	2029	Beyond	Total
PROJECT COST								
Planning, Design, Engineering		20,000						20,000
Land Purchase								-
Construction								-
Equipment		95,000						95,000
Other								-
Non-County Expenses								-
TOTAL		115,000		-	-		-	115,000
PROJECT FUNDS								
Outside funding (Grants)								-
TOTAL		-	-	-	-	-	-	-

Project Description:

Hire engineer/consultant to assess condition, design and replace existing industrial roof exhaust fan system.

Relationships to other projects:

This project is not associated with any other projects.

Justification and Alternatives:

The exhaust fan system is necessary mechanical equipment for operation of the Solid Waste and Recycling Transfer Station. This will allow us opportunity to fix concerns with location of exhaust fans noted on the Facilities Condition Assessment (9/2023). WDNR requires the Solid Waste Transfer Facility to remain in compliance with NR 502.07(7)(k) and within the WDNR approved Plan of Operation for the facility. The SW Department is required to operate air handling equipment and ventilation equipment within the structure and trailer pits to control odor, dust, and hazardous gas buildup. The existing system is beyond useful life.

Observations

Solid Waste

1. Material Transfer Station – Ventilation Equipment

Staff commented that the make-up air units on the roof of the Material Transfer Station are no longer functional. There is also corrosion occurring on these units. See comment in Observation #6 below.



2. Material Transfer Station – Roof Safety

Many of the exhaust fans are within a couple of feet of the roof edge. If these units require future servicing, the installation of roof guards need to be installed as a safety measure for staff servicing the equipment.



Solid Waste: Backup Power Generator for SW Admin Office & Transfer Station

Project title: Backup Power Generation for SW Administrative Office and Transfer Station

ANTICIPATED PROJECT COST AND SOURCES OF FUNDS:

	Prior years	2025	2026	2027	2028	2029	Beyond	Total
PROJECT COST								
Planning, Design, Engineering		90,000						-
Land Purchase								-
Construction								-
Equipment		200,000						-
Other								-
Non-County Expenses								-
TOTAL		290,000		-	-	-	-	-
PROJECT FUNDS								
Outside funding (Grants)								-
TOTAL	-	-	-	-	-	-	-	-

Project Description:

This would include a power needs study to determine the size natural gas generators needed at the Administrative Office and Transfer Station. It will also fund equipment, installation and modification of electrical panels/automatic switch have Administrative Office and Transfer Station Operational in the event of a power emergency.

Relationships to other projects:

This project is not associated with any other projects.

Justification and Alternatives:

The Administrative Office houses scaling operations, working offices, employee/public restrooms and mechanical shop for Solid Waste Operations. All traffic must scale in before using any portion of the facility. Municipal route trucks and commercial traffic report to the Transfer Station after weigh-in and unload materials on a waste tipping floor or recycling tipping floor. The material is then loaded into industrial sized compactors (powered by electricity), which packs the material into semi-truck trailers for delivery to a partner landfill. In the event of a power outage, there is no ability to ship materials outbound, close overhead doors, weigh truck traffic into the facility or control the office climate. Statutes require debris to be removed within a 24-hour period. Also, the Facilities Conditions assessment revealed existing electrical panelboards exposed to non-conditioned/dirty environments.



Executive Capital Improvement Plan 2025-2029 (Continued)

Capital Improvement Plan Projects Requests											
Department	Project Description	Resolution	Prior	2025		2026		Future Years		Total	
		Number	Aproved	County Funding Request	Other Funding	County Funding Request	Other Funding	County Funding Request	Other Funding	County	Other Funding
Facilities	Highway Shop Fire Alarm System Replacement			1,268,400						1,268,400	-
Facilities	Replace Highway Shop Make-up Air Handlers 5 and 6			304,630						304,630	-
Facilities	Orrin King Building - Air Conditioning Chiller Replacement			627,332						627,332	-
Facilities	Park View Health Center Air Conditioning Upgrade			1,392,982						1,392,982	-
Highway	CTH M (STH 44 - STH 91)			3,187,340						3,187,340	-
Highway	CTH E (Oakwood Road - CTH FF)			1,267,296	366,905					1,267,296	366,905
Highway	5 Yard Dump Truck Qty (2)			314,000							
Highway	Winter Equipment Trucks (5)			925,000							
Highway	Sign Shop Truck			100,000							
Highway	Vacuum Trailer			180,000							
Highway	Brine Tank/Outfitting			100,000							
Highway	Wood Chipper			200,000							
Highway	CTH Repair Various County Roads	315-012024	300,000	175,000						175,000	-
Parks	Butte des Morts Boat Landing Improvement Project			145,848		729,241	729,241			875,089	729,241
Parks	Expo Covered Arena Repair			50,000		500,000				550,000	-
Parks	Shelters 1, 2, and 4 Repairs and ADA Updates	315-012024	250,000	125,000						125,000	-
Parks	Expo West Drainage/Parking Lot Improvements and Repair	315-012024	443,254	5,380,470						5,380,470	-
Sheriff	Winnebago County Jail Housing Unit Cameras and Cell Cameras			225,000						225,000	-
Solid Waste	Snell Road Landfill Office Renovation (2024)			134,000						134,000	-
Solid Waste	Engine/Generator #3 Replacement			1,200,000						1,200,000	-
Solid Waste	Mini Excavator (2025)			120,000						120,000	-
Solid Waste	Transfer Station Exhaust System Replacement			115,000						115,000	-
Solid Waste	Backup Power Generation for SW Admin Office & Transfer Station			290,000						290,000	-
Total 2025 Projects			993,254	17,827,298	366,905	1,229,241	729,241	-	-	17,237,539	1,096,146
Facilities	Courthouse Fall Protection Install	194-022023 315-012024	155,000	15,000						15,000	-
Facilities	Courthouse Fourth Floor Ceiling Repairs - Room 410 Cty Board Ro	194-022023 315-012025	275,000	25,000						25,000	-
Facilities	David Albrecht Administration Building Masonry Repair	315-012024	355,000	16,500						16,500	-
Facilities	David Albrecht Administration Building Roof Replacement	315-012024	469,920	23,496						23,496	-
Facilities	Second Chance Building Roof Replacement	315-012024	242,080	12,104						12,104	-
Facilities	Neenah Human Services Boiler Replacement	194-022023 315-012024	213,000	32,000						32,000	-
Total Facilities Projects with Additional Funding Requests			1,710,000	124,100	-	-	-	-	-	124,100	-
Total 2025 Projects with Additional Funding Projects Requests			2,703,254	17,951,398	366,905	1,229,241	729,241	-	-	17,361,639	1,096,146

Executive Capital Improvement Plan 2025-2029 (Continued)

Cost of Capital Improvement Plan Projects													
Department	Project Description	2025 Years Cost		2026 Years Cost		2027 Years Cost		2028 Years Cost		2029 Years Cost		Total	
		County Funding	Other Funding	County Funding	Other Funding	County Funding	Other Funding	County Funding	Other Funding	County Funding	Other Funding	County Funding	Other Funding
Airport	Taxiway Alpha (A) Reconstruction - Final Phase (\$.3M Previously Approved \$.285M Outside Funding)			175,000	3,325,000	-		-		-		175,000	3,325,000
Facilities	Airport Fire Station Roof Replacement			213,000		-		-		-		213,000	-
Facilities	Highway Building Automation System Replacement			724,000		-		-		-		724,000	-
Facilities	Replace Highway Shop Make-up Air Handler 4			206,000		-		-		-		206,000	-
Facilities	King Building Cooling Tower Replacement			185,000		-		-		-		185,000	-
Facilities	Oshkosh Human Services Building Fire Alarm System Replacement			753,000		-		-		-		753,000	-
Facilities	Oshkosh Human Services Building VAV Box Replacement			233,000		-		-		-		233,000	-
Facilities	Orrin King Building - Building Automation System Upgrade			228,026								228,026	-
Facilities	Orrin King Building - Orrin King Building Ramp Repair			205,000								205,000	-
Facilities	Courthouse Air Handler 2 Replacement			-		388,000		-		-		388,000	-
Facilities	David Albrecht Administration Building Window Replacement			-		856,000		-		-		856,000	-
Facilities	Orrin King Building Electrical Switchgear Replacement			-		202,000		-		-		202,000	-
Facilities	Law Enforcement Center Roof Replacement			-		4,048,000		-		-		4,048,000	-
Facilities	Oshkosh Human Services Building Elevator 2 Upgrade			-		745,000		-		-		745,000	-
Facilities	Courthouse HVAC System Modernization			-		-		2,426,561		-		2,426,561	-
Facilities	David Albrecht Administration Building Elevator 2 Upgrade			-		-		781,000		-		781,000	-
Facilities	Orrin King Building Security/Fire Alarm System Replace			-		-		212,000		-		212,000	-
Facilities	Law Enforcement Center Computer Room Air Conditioning Unit Replacement			-		-		179,000		179,000	-	358,000	-
Facilities	Evidence Building Fire Alarm System Replacement			-		-		272,000		-		272,000	-
Facilities	Neenah Human Services Building Elevator Upgrade			-		-		431,000		-		431,000	-
Facilities	Neenah Human Services Building Security/Fire Alarm System Replace			-		-		273,000		-		273,000	-
Facilities	Park View Health Center Roof Replacement			-		-		2,423,176		-		2,423,176	-
Facilities	Air Traffic Control Tower Air Conditioning Chiller Replacement			-		-		-		194,600		194,600	-
Facilities	Highway Shop Salt Shed Roof Replacement			-		-		-		321,200		321,200	-
Facilities	Law Enforcement Center Air Conditioning Chiller Replacement			-		-		-		2,078,000		2,078,000	-
Facilities	Law Enforcement Center Dish Machine Replacement			-		-		-		341,000		341,000	-
Facilities	Law Enforcement Center Evidence Building Roof Replacement									771,100		771,100	-
Facilities	Oshkosh Human Services Building Air Conditioning Chiller Replacement									765,000		765,000	-
Facilities	Oshkosh Human Services Building Condensing Unit 1, 2, and 3 Replacement									776,000		776,000	-
Highway	CTH E (CTH FF - STH 116)			1,222,086	577,082	-		-		-		1,222,086	577,082

Executive Capital Improvement Plan 2025-2029

Cost of Capital Improvement Plan Projects													
Department	Project Description	2025 Years Cost		2026 Years Cost		2027 Years Cost		2028 Years Cost		2029 Years Cost		Total	
		County Funding	Other Funding	County Funding	Other Funding	County Funding	Other Funding	County Funding	Other Funding	County Funding	Other Funding	County Funding	Other Funding
Highway	CTH II (STH 76 - USH 45)			1,997,136		-		-		-		1,997,136	-
Highway	CTH M (CTH II - STH 10)			800,000		-		-		-		800,000	-
Highway	CTH A (Sherman Road - Indian Point Road)			410,460		-		-		-		410,460	-
Highway	CTH P (Midway RD - STH 47) (\$1.53M Previously Approved)			1,696,875	7,893,125	-		-		-		1,696,875	7,893,125
Highway	CTH N (CTH FF - STH 44)			-		275,000		300,000		1,500,000		2,075,000	-
Highway	CTH H (W CTY Line- N CTY Line)			-		2,533,252		-		-		2,533,252	-
Highway	CTH E (STH 91 - STH 116)			-		2,226,714		-		-		2,226,714	-
Highway	CTH B (STH 116 - CTH D)			-		-		3,257,092		-		3,257,092	-
Highway	CTH BB (STH 76 - Coldspring RD)			-		-		1,114,325		-		1,114,325	-
Highway	CTH AP Road Diet (Midway Road - Onieda Street)							150,000		-		150,000	-
Highway	CTH D (STH 116 - CTH B)									2,786,982		2,786,982	-
Parks	Community Park Pavilion			450,000		3,000,000		-		-		3,450,000	-
Parks	Replacement Lift truck			245,000		-		-		-		245,000	-
Parks	Eureka Playground Replacement and Dredging Project			-		30,000		300,000		-		330,000	-
Parks	Boom Bay Dredging Project			-		-		30,000		300,000		330,000	-
Parks	Community Park Soccer Complex Playground							300,000				300,000	-
Parks	P78 Replacement 16 Foot Mower							140,000				140,000	-
Parks	Wiouwash Trail - Breezewood Trailhead							150,000				150,000	-
Parks	P15 Replacement 10 Foot Mower							-		110,000		110,000	-
Parks	Shangri La Parking Lot and Site Access			-		-		-		287,580		287,580	-
Sheriff	Squad and Body Camera Server & Storage Upgrade			130,000		-		-		-		130,000	-
Sheriff	AT&T 911 Call Handling Equipment upgrade			40,000	360,000			-		-		40,000	360,000
Sheriff	RMS and CAD replacement							-		4,700,000		4,700,000	-
Solid Waste	Snell Rd Remedial Construction/Implementation			2,300,000								2,300,000	-
Solid Waste	Replacement Front End Loader			340,000								340,000	-
Solid Waste	Rebuild Solid Waste Compactor			150,000								150,000	-
Solid Waste	Replacement Front End Loader			-		340,000		-		-		340,000	-
Solid Waste	Replace Recycling Compactor			-		-		350,000		-		350,000	-
Solid Waste	Replace Concrete Tipping Floor S-MSW			-		-		220,000		-		220,000	-
2025 Project Plan Summary		17,951,398	366,905	1,229,241	729,241	-		-		-		19,180,639	1,096,146
Total Cost of Capital Plan		17,951,398	366,905	13,932,824	12,884,448	14,643,966	-	13,309,154	-	15,110,462	-	74,947,804	13,251,353
Total Facilities Cost of Capital Plan		3,717,444	-	2,747,026	-	6,239,000	-	6,997,737	-	5,425,900	-	25,127,107	-

WINNEBAGO COUNTY, WISCONSIN
APPORTIONMENT OF TAXES AND SPECIAL CHARGES - 2025

	Equalized Value (TID out)	Public Health	County Library Tax	Bridge & Culvert Aid	Property Lister	Total	All Other County Taxes	Charitable & Penal Charges	Total Other County Taxes	Tax Apportionment
Towns										
Algoma	1,087,621,800	111,385.34	329,262.30	6,432.18	23,514.35	470,594.17	3,601,789.08	(14,033.90)	3,587,755.18	4,058,349.35
Black Wolf	440,347,100	45,096.75	133,308.93	2,604.22	9,520.29	190,530.19	1,458,261.85	(5,681.92)	1,452,579.93	1,643,110.12
Clayton	800,232,300	81,953.26	242,259.14	4,732.58	17,301.00	346,245.98	2,650,064.53	(10,325.63)	2,639,738.90	2,985,984.88
Neenah	691,910,900	70,859.86	209,466.35	4,091.97	14,959.09	299,377.27	2,291,345.32	(8,927.92)	2,282,417.40	2,581,794.67
Nekimi	239,416,100	24,519.04	72,479.88	1,415.91	5,176.17	103,591.00	792,854.92	(3,089.25)	789,765.67	893,356.67
Nepeuskun	104,069,700	10,657.97	31,505.65	615.47	2,249.98	45,029.07	344,639.20	(1,342.84)	343,296.36	388,325.43
Omro	395,942,100	40,549.16	119,865.94	2,341.60	8,560.26	171,316.96	1,311,209.40	(5,108.95)	1,306,100.45	1,477,417.41
Oshkosh	555,892,800	56,930.00	168,288.78	3,287.55	12,018.39	240,524.72	1,840,905.19	(7,172.84)	1,833,732.35	2,074,257.07
Poygan	335,530,100	34,362.25	101,577.05	1,984.33	7,254.15	145,177.78	1,111,147.87	(4,329.44)	1,106,818.43	1,251,996.21
Rushford	228,346,700	23,385.40	69,128.77	1,350.44	4,936.85	98,801.46	756,197.28	(2,946.42)	753,250.86	852,052.32
Utica	223,476,800	22,886.67	67,654.48	1,321.64	4,831.56	96,694.35	740,070.03	(2,883.59)	737,186.44	833,880.79
Vinland	364,509,700	37,330.11	110,350.22	2,155.71	7,880.69	157,716.73	1,207,117.27	(4,703.37)	1,202,413.90	1,360,130.63
Winchester	296,352,200	30,349.97	89,716.49	1,752.63	6,407.13	128,226.22	981,405.59	(3,823.92)	977,581.67	1,105,807.89
Winneconne	644,234,700	65,977.26	195,033.03	3,810.03	13,928.33	278,748.65	2,133,459.93	(8,312.76)	2,125,147.17	2,403,895.82
Wolf River	355,720,900	36,430.03	107,689.53	2,103.74	7,690.68	153,913.98	1,178,012.11	(4,589.97)	1,173,422.14	1,327,336.12
Total Towns	6,763,603,900	692,673.07	2,047,586.54	40,000.00	146,228.92	2,926,488.53	22,398,479.57	(87,272.72)	22,311,206.85	25,237,695.38
Villages										
Fox Crossing	2,606,655,300	266,952.35	789,128.46	-	56,355.81	1,112,436.62	8,632,249.37	(33,634.42)	8,598,614.95	9,711,051.57
Winneconne	362,634,900	37,138.11	-	-	7,840.16	44,978.27	1,200,908.65	(4,679.18)	1,196,229.47	1,241,207.74
Total Villages	2,969,290,200	304,090.46	789,128.46	-	64,195.97	1,157,414.89	9,833,158.02	(38,313.60)	9,794,844.42	10,952,259.31
Cities										
Appleton	99,494,700	-	-	-	-	-	329,488.54	(1,283.81)	328,204.73	328,204.73
Menasha	1,266,901,400	-	-	-	-	-	4,195,494.82	(16,347.19)	4,179,147.63	4,179,147.63
Neenah	3,065,911,000	313,985.57	-	-	-	313,985.57	10,153,129.29	(39,560.33)	10,113,568.96	10,427,554.53
Omro	317,951,900	32,562.04	-	-	6,874.11	39,436.15	1,052,935.57	(4,102.62)	1,048,832.95	1,088,269.10
Oshkosh	6,024,732,000	617,003.86	-	-	-	617,003.86	19,951,617.30	(77,738.84)	19,873,878.46	20,490,882.32
Total Cities	10,774,991,000	963,551.47	-	-	6,874.11	970,425.58	35,682,665.52	(139,032.79)	35,543,632.73	36,514,058.31
Total all taxing Districts	20,507,885,100	1,960,315.00	2,836,715.00	40,000.00	217,299.00	5,054,329.00	67,914,303.11	(264,619.11)	67,649,684.00	72,704,013.00

2025 APPROPRIATIONS FOR WINNEBAGO COUNTY

Department	REVENUES					EXPENDITURES				
	2023 Actual	2024 Projected	2024 Budget	2024 Revised	2025 Budget	2023 Actual	2024 Projected	2024 Budget	2024 Revised	2025 Budget
GENERAL GOVERNMENT										
County Board	-	-	-	-	-	225,059	408,879	377,814	396,994	490,043
Scholarship	-	900	1,500	1,500	2,000	7,500	18,000	18,000	18,000	18,000
County Executive	7,000	10,725	7,000	7,000	7,000	350,181	401,113	397,786	397,786	436,880
Corporation Counsel	188,157	434,564	374,676	374,676	422,726	751,351	1,142,718	1,122,231	1,150,881	1,200,380
County Clerk	79,053	60,228	89,500	89,500	94,810	397,024	521,686	519,159	519,159	511,632
Treasurer	1,368,854	1,072,810	1,022,820	1,022,820	974,820	421,867	444,280	446,407	446,407	495,177
Administration	8,000	7,250	7,250	7,250	3,000	321,579	647,573	636,096	674,596	707,737
General Services	392,944	386,250	319,750	319,750	426,200	340,660	368,861	400,180	400,180	464,345
Workers Compensation Fund	500,140	937,382	1,051,482	1,051,482	863,000	1,377,531	1,049,339	1,056,807	1,056,807	1,176,845
Property & Liability Insurance Fund	1,233,488	1,201,319	1,201,319	1,201,319	1,196,604	1,083,612	1,302,603	1,182,531	1,182,531	1,441,327
Human Resources	17,042	12,060	12,050	12,060	11,050	1,096,381	1,085,892	1,111,875	1,111,875	1,162,276
Self Funded Health Insurance	16,768,356	17,095,565	18,238,856	18,238,856	18,352,177	16,470,885	19,113,983	18,854,577	18,854,577	19,984,085
Self Funded Dental Insurance	870,028	886,668	895,334	895,334	863,214	830,246	881,917	882,833	882,833	914,781
Finance	44,000	47,500	47,500	47,500	47,000	883,755	853,005	922,490	922,490	954,724
Unclassified	11,119,938	7,311,615	8,236,800	8,236,800	10,048,898	30,158,576	1,714,132	2,298,232	2,451,514	1,253,394
Library Aid	-	-	-	-	-	2,490,481	2,565,195	2,565,195	2,565,195	2,836,715
Bridge & Culvert Aid	-	-	-	-	-	36,232	60,000	60,000	60,000	40,000
Information Technology	99,786	97,629	96,929	96,929	52,391	1,997,116	2,006,375	2,172,567	2,172,567	1,868,261
Technology Replacement	253,326	440,605	438,776	438,776	-	847,962	1,344,000	1,491,893	1,504,821	-
Technology Interfund	-	-	-	-	1,968,501	-	-	-	-	2,147,582
Facilities & Property Management	168,821	220,672	259,904	259,904	282,090	6,380,211	6,384,544	6,599,764	7,350,255	6,905,606
	33,118,933	30,223,742	32,301,446	32,301,456	35,615,481	66,468,209	42,314,095	43,116,437	44,119,468	45,009,790
PUBLIC SAFETY										
District Attorney	713,732	798,775	798,775	798,775	683,731	1,913,964	2,247,012	2,241,293	2,278,793	2,180,906
Clerk of Courts & Courts	2,351,858	2,253,614	2,518,620	2,518,620	2,506,300	4,451,787	4,457,242	4,631,500	4,702,325	4,806,026
Sheriff	2,351,450	2,365,390	2,450,748	3,506,303	2,508,491	25,879,134	26,831,155	26,990,057	28,271,558	29,625,073
Jail Improvements	191,615	168,000	168,000	168,000	158,000	181,998	249,825	240,290	249,825	188,430
Medical Examiner	219,846	230,040	200,000	200,000	235,040	634,700	708,322	692,707	692,707	719,663
Emergency Management	189,815	155,427	188,547	206,991	197,435	410,310	382,340	421,989	441,475	447,967
	6,018,316	5,971,246	6,324,690	7,398,689	6,288,997	33,471,893	34,875,896	35,217,836	36,636,683	37,968,065

2025 APPROPRIATIONS FOR WINNEBAGO COUNTY

Department	REVENUES					EXPENDITURES				
	2023 Actual	2024 Projected	2024 Budget	2024 Revised	2025 Budget	2023 Actual	2024 Projected	2024 Budget	2024 Revised	2025 Budget
PUBLIC WORKS										
Airport	1,228,954	1,275,200	1,357,004	1,357,004	1,301,447	5,007,116	5,037,987	5,152,065	5,228,025	5,123,817
Airport Debt	-	-	-	-	-	2,522,224	410,961	410,961	410,961	410,517
Solid Waste	14,802,813	10,261,006	10,918,900	10,918,900	11,175,965	11,964,184	12,824,908	12,520,310	14,037,797	13,870,273
Highway Department	16,764,134	20,390,165	20,327,610	20,327,610	20,795,001	17,643,678	20,197,599	20,605,605	21,970,450	19,253,419
County Road Maintenance	2,339,980	2,331,560	2,329,236	2,329,236	2,326,560	3,785,834	3,508,699	3,508,699	3,775,099	3,508,699
	35,135,881	34,257,931	34,932,750	34,932,750	35,598,973	40,923,036	41,980,154	42,197,640	45,422,332	42,166,725
HEALTH & HUMAN SERVICES										
Public Health	3,635,091	5,544,925	5,394,553	5,657,831	5,011,975	5,872,411	8,233,245	8,118,760	8,690,806	7,872,290
Child Support	1,549,950	1,753,640	1,753,640	1,753,640	1,845,002	1,654,835	1,595,828	1,804,106	1,804,106	1,952,834
Veterans	16,639	40,053	40,053	40,053	20,875	618,146	634,633	743,712	743,712	719,237
Human Services	33,378,427	33,764,556	34,189,749	34,417,749	37,554,917	47,958,389	50,314,530	52,401,717	52,736,529	56,751,565
Park View Health Center	15,287,852	14,574,352	16,057,616	16,066,720	16,758,915	25,413,693	18,198,726	18,652,768	18,806,020	20,432,800
	53,867,959	55,677,526	57,435,611	57,935,993	61,191,684	81,517,474	78,976,962	81,721,063	82,781,173	87,728,726
EDUCATION, CULTURE, & RECREATION										
UWO-Fox Cities Campus	175,402	165,000	192,308	192,308	123,206	323,084	285,651	348,616	361,151	210,412
University Extension	68,961	56,260	62,581	62,581	64,596	627,266	674,247	735,056	738,839	754,696
Parks	465,822	393,945	363,244	363,244	405,444	1,887,235	1,847,405	1,816,852	1,846,479	1,854,573
Boat Landing	112,647	120,000	113,000	113,000	135,000	66,027	238,301	238,833	265,228	118,398
	822,832	735,205	731,133	731,133	728,246	2,903,612	3,045,604	3,139,357	3,211,697	2,938,079
CONSERVATION & DEVELOPMENT										
Register of Deeds	1,125,501	1,072,500	1,075,000	1,075,000	1,088,000	609,178	641,423	666,423	666,423	681,955
Planning	274,979	344,863	364,610	364,610	399,825	1,122,306	1,198,897	1,239,329	1,239,329	1,274,175
Property Lister	576	600	600	600	600	198,313	189,517	253,402	253,402	220,399
Land Records Modernization	239,816	227,444	224,444	224,444	262,258	220,186	350,180	359,138	366,367	375,384
Land & Water Conservation	348,296	768,056	754,818	819,180	1,109,345	1,010,199	1,572,483	1,470,885	1,671,028	1,885,875
	1,989,168	2,413,463	2,419,472	2,483,834	2,860,028	3,160,182	3,952,500	3,989,177	4,196,549	4,437,788
DEBT SERVICE										
Debt Service	715,143	-	110,255	-	110,255	6,067,887	8,939,695	8,846,007	8,735,752	8,951,218
	715,143	-	110,255	-	110,255	6,067,887	8,939,695	8,846,007	8,735,752	8,951,218

2025 APPROPRIATIONS FOR WINNEBAGO COUNTY

Department	REVENUES					EXPENDITURES				
	2023 Actual	2024 Projected	2024 Budget	2024 Revised	2025 Budget	2023 Actual	2024 Projected	2024 Budget	2024 Revised	2025 Budget
TAX LEVY / ADJUSTMENTS										
Depreciation adjustments	4,307,631	5,425,670	4,508,670	5,490,235	5,606,923	-	-	-	-	-
General Fund Balance applied			1,801,418	1,801,418	215,457	-	-	-	-	-
Other fund adjustments			3,432,529	6,281,116	8,280,334	-	-	-	-	-
Solid Waste adjustment difference		2,563,902	1,601,410	3,118,897	-	-	-	-	-	-
Tax Levy	71,370,265	72,628,133	72,628,133	72,628,133	72,704,013	-	-	-	-	-
	75,677,896	80,617,705	83,972,160	89,319,799	86,806,727	-	-	-	-	-
	207,346,128	209,896,818	218,227,517	225,103,654	229,200,391	234,512,293	214,084,906	218,227,517	225,103,654	229,200,391

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2025

	2024 Adopted Budget		Position Changes After 2024 Budget		Position Changes During 2025 Budget		2025 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
ADMINISTRATION								
Director of Administration	1						1	
Administrative Associate I	1						1	
Administrative Associate IV		1						1
Contract & Procurement Manager	1						1	
Risk Manager	1						1	
TOTAL AUTHORIZED POSITIONS	4	1	0	0	0	0	4	1
AIRPORT								
Airport Director	1						1	
Deputy Airport Director	1						1	
Administrative Associate IV	1						1	
Maintenance & Operations Manager	1						1	
Maintenance Equipment Operator I/II	4						4	
Mechanic	1						1	
TOTAL AUTHORIZED POSITIONS	9	0	0	0	0	0	9	0
CHILD SUPPORT								
Director of Child Support	1						1	
Administrative Associate II	4						4	
Child Support Specialist	13						13	
Child Support Specialist - Lead	1						1	
Financial Associate II	3						3	
Office Supervisor	1						1	
TOTAL AUTHORIZED POSITIONS	23	0	0	0	0	0	23	0

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2025

	2024 Adopted Budget		Position Changes After 2024 Budget		Position Changes During 2025 Budget		2025 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
CIRCUIT COURTS								
Court Commissioner	1						1	
Deputy Register in Probate	1						1	
Judicial Associate	6						6	
Register in Probate	1						1	
CLERK OF COURTS								
Clerk of Courts	1						1	
Accounting Supervisor	1						1	
Administrative Associate III	12	1			1	-1	13	
Chief Deputy Clerk of Courts	1						1	
Court Assistant	9						9	
Court Record Coordinator	1						1	
Financial Associate II	1						1	
FAMILY COURT COMMISSIONER								
Family Court Commissioner	1						1	
Court Commissioner	1						1	
FAMILY COURT SERVICES								
Family Court Services Manager	1						1	
Family Court Case Specialist - Mediation Services	1						1	
Family Court Services Mediator	1						1	
TOTAL AUTHORIZED POSITIONS - Clerk of Courts & Court Related	40	1	0	0	1	-1	41	0

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2025

	2024 Adopted Budget		Position Changes After 2024 Budget		Position Changes During 2025 Budget		2025 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
CORPORATION COUNSEL								
Corporation Counsel	1						1	
Assistant Corporation Counsel	3						3	
Assistant/Associate Corporation Counsel	1						1	
Associate Corporation Counsel	1						1	
Paralegal	3						3	
TOTAL AUTHORIZED POSITIONS	9	0	0	0	0	0	9	0
COUNTY CLERK								
County Clerk	1						1	
Chief Deputy County Clerk					1		1	
Deputy County Clerk	1					1	1	1
Administrative Associate II		1				-1		
Administrative Associate III	1	1			-1	-1		
TOTAL AUTHORIZED POSITIONS	3	2	0	0	0	-1	3	1
COUNTY EXECUTIVE								
County Executive	1						1	
Assistant to the County Executive	1						1	
Administrative Associate IV		1						1
TOTAL AUTHORIZED POSITIONS	2	1	0	0	0	0	2	1
DISTRICT ATTORNEY								
Administrative Associate III	1						1	
Administrative Associate V	1						1	
Crime Data Analyst	1						1	
Diversion Program Coordinator	1						1	
Investigator	1		-1	2				2
Legal Secretary	1						1	
Office Supervisor	1						1	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2025

	2024 Adopted Budget		Position Changes After 2024 Budget		Position Changes During 2025 Budget		2025 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
DISTRICT ATTORNEY (cont.)								
Paralegal	4						4	
Risk Assessment Specialist	1						1	
Special Investigator	1						1	
Special Programs Coordinator	1						1	
Victim Witness Program Coordinator	1						1	
Victim Witness Specialist	3						3	
TOTAL AUTHORIZED POSITIONS	18	0	-1	2	0	0	17	2
EMERGENCY MANAGEMENT								
Director of Emergency Management	1						1	
Deputy Director of Emergency Management	1						1	
Emergency Management Specialist		1						1
TOTAL AUTHORIZED POSITIONS	2	1	0	0	0	0	2	1
FACILITIES								
Director of Facilities	1						1	
Accounting Associate	1						1	
Administrative Associate I	1						1	
Carpenter	1						1	
Facilities Assistant	15		1				16	
Facilities Specialist	3						3	
Facilities Superintendent	2						2	
HVAC Specialist	2						2	
Maintenance Supervisor	2						2	
Maintenance Technician	7		-1				6	
Master Electrician	2						2	
Painter	1						1	
Plumber	1						1	
TOTAL AUTHORIZED POSITIONS	39	0	0	0	0	0	39	0

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2025

	2024 Adopted Budget		Position Changes After 2024 Budget		Position Changes During 2025 Budget		2025 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
FINANCE								
Director of Finance	1						1	
Deputy Director of Finance	1						1	
Accountant	1						1	
Financial Analyst	1						1	
Financial Associate II	2						2	
Management Analyst	1						1	
TOTAL AUTHORIZED POSITIONS	7	0	0	0	0	0	7	0
HIGHWAY								
Highway Commissioner	1						1	
Administrative Associate IV	1						1	
Bridge and Engineering Manager	1						1	
Bridgetender	9						9	
Financial Associate I	1						1	
Foreman	4						4	
Highway Equipment Superintendent	1						1	
Highway Finance Manager	1						1	
Highway Maintenance Superintendent	2						2	
Highway Maintenance Supervisor	2						2	
Highway Operator I/II	51						51	
Mechanic	6						6	
Stockroom Coordinator	1						1	
Traffic Operations Supervisor	1						1	
TOTAL AUTHORIZED POSITIONS	82	0	0	0	0	0	82	0

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2025

	2024 Adopted Budget		Position Changes After 2024 Budget		Position Changes During 2025 Budget		2025 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
HUMAN RESOURCES								
Director of Human Resources	1						1	
Administrative Associate III		1			1	-1	1	
Human Resource Advisor	1						1	
Human Resource Associate I	1						1	
Human Resource Associate II	1						1	
Human Resource Generalist	2						2	
Human Resource Manager	1						1	
Payroll and Benefits Manager	1						1	
Payroll and Benefits Specialist	2						2	
TOTAL AUTHORIZED POSITIONS	10	1	0	0	1	-1	11	0
HUMAN SERVICES-ADMINISTRATIVE SERVICES								
Director of Human Services	1						1	
Deputy Director of Human Services	1						1	
Division Manager - Administrative Services	1						1	
Accountant	1						1	
Accounting Associate	1						1	
Administrative Associate I	4		-4					
Administrative Associate II	1		4				5	
Administrative Associate III	8	3			1	-1	9	2
Administrative Associate IV	8						8	
Administrative Associate IV - SUD	2						2	
Financial Associate II	2	1					2	1
Financial Supervisor	1						1	
Office Supervisor	2						2	
Paralegal	1						1	
Special Projects Coordinator	1						1	
	35	4	0	0	1	-1	36	3

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2025

	2024 Adopted Budget		Position Changes After 2024 Budget		Position Changes During 2025 Budget		2025 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
HUMAN SERVICES-BEHAVIORAL HEALTH SERVICES								
Division Manager - Behavioral Health	1						1	
Deputy Division Manager - Behavioral Health	1						1	
Administrative Associate II	1						1	
Advanced Practice Nurse Prescriber	1	1					1	1
Case Manager	22						22	
Case Manager - Justice Programs	4						4	
CCS Case Specialist	6						6	
CCS Lead Specialist	1						1	
CCS Supervisor	2						2	
Clinical Diversion Programs Supervisor	1						1	
Clinical Supervisor	1						1	
Crisis Center Specialist	8	3					8	3
Crisis Center Specialist - Lead	1				1		2	
Crisis Supervisor	2						2	
CSP Supervisor	1						1	
Drug Court Coordinator	1						1	
Intake Specialist	1						1	
LPN-Psychiatric Nurse	1						1	
Mental Health Crisis Specialist	5	4					5	4
Mental Health Technician	2	3					2	3
Mental Health Technician - Lead	1						1	
Peer Support Specialist	2	1					2	1
Psychiatric Nurse	2				1		3	
Psychotherapist/Qualified Therapist-In Training	18						18	
Quality Assurance Specialist	1						1	
Staff Psychiatrist	2						2	
Substance Use Disorder Counselor	7						7	
Substance Use Disorder Supervisor	1						1	
Youth Mental Health Supervisor	2						2	
	99	12	0	0	2	0	101	12

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2025

	2024 Adopted Budget		Position Changes After 2024 Budget		Position Changes During 2025 Budget		2025 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
HUMAN SERVICES – CHILD WELFARE SERVICES								
Division Manager - Child Welfare	1						1	
Deputy Division Manager - Child Welfare	1						1	
Administrative Associate III	6	1					6	1
Case Aide	1						1	
Family Support Crisis Worker	2						2	
Home Consultant	8						8	
Juvenile Intake Specialist	2						2	
Juvenile Restitution Program Coordinator	1						1	
Program Supervisor	10						10	
Social Work Specialist	54						54	
Youth Care Advocate Specialist	3						3	
Youth Shelter Care Specialist	5	4				2	5	6
	94	5	0	0	0	2	94	7
HUMAN SERVICES – ECONOMIC SUPPORT								
Division Manager - Economic Support	1						1	
Administrative Associate I	2		-2					
Administrative Associate II			2				2	
Economic Support Specialist - Lead	2						2	
Economic Support Specialist I / II	33	4					33	4
Economic Support Supervisor	1				1		2	
Problem Resolution Specialist	1						1	
Staff Development Specialist	1						1	
	41	4	0	0	1	0	42	4
HUMAN SERVICES – LONG TERM SUPPORT								
Division Manager - Long Term Support	1						1	
Administrative Associate III	2						2	
ADRC Specialist	11						11	
APS Specialist	4						4	
Dementia Care Specialist	1						1	
Disability Benefit Specialist	2						2	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2025

	2024 Adopted Budget		Position Changes After 2024 Budget		Position Changes During 2025 Budget		2025 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
HUMAN SERVICES – LONG TERM SUPPORT (cont.)								
Elder Benefit Specialist	2						2	
Medical Assistant Specialist					1		1	
Program Supervisor	4		1		1		6	
Quality Assurance Specialist					1		1	
Social Work Specialist - Lead	2				1		3	
Social Work Specialist	20		3		12		35	
	49	0	4	0	16	0	69	0
TOTAL AUTHORIZED POSITIONS HUMAN SERVICES	318	25	4	0	20	1	342	26
INFORMATION TECHNOLOGY								
Director of Information Technology	1						1	
Application Administrator					1		1	
Cyber Security Architect	1						1	
Development Supervisor	1						1	
Accounting Associate	1						1	
Network Administrator	1						1	
Network Technician	4						4	
Systems Analyst	3						3	
Systems Analyst - Lead	1						1	
Technical Support Supervisor	1						1	
User Support Specialist	3						3	
User Support Specialist - Lead	1						1	
	18	0	0	0	1	0	19	0
TOTAL AUTHORIZED POSITIONS	18	0	0	0	1	0	19	0
LAND & WATER CONSERVATION								
Director of Land and Water Conservation	1						1	
Administrative Associate IV	1						1	
Agronomist	1						1	
Conservation Technician	2						2	
GIS Specialist / Technician	1						1	
Grant Soil Health Specialist	1						1	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2025

	2024 Adopted Budget		Position Changes After 2024 Budget		Position Changes During 2025 Budget		2025 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
LAND & WATER CONSERVATION (cont.)								
Resource Conservationist	1						1	
Watershed Specialist	1						1	
TOTAL AUTHORIZED POSITIONS	9	0	0	0	0	0	9	0
MEDICAL EXAMINER								
Medical Examiner	1						1	
Chief Deputy Medical Examiner	1						1	
Administrative Associate IV		1				-1		
Deputy Medical Examiner	1				1		2	
TOTAL AUTHORIZED POSITIONS	3	1	0	0	1	-1	4	0
PARK VIEW HEALTH CENTER								
Nursing Home Administrator	1						1	
Accounting Associate	2						2	
Administrative Aide		1						1
Administrative Associate IV					1		1	
Admissions Coordinator	1						1	
C.N.A. Coordinator	1						1	
C.N.A.	89	1	1				90	1
Clinical Dietitian	1						1	
Cook	3						3	
Custodian	11						11	
Director of Nursing	1						1	
Environmental Services Supervisor	1						1	
Financial Associate II	1						1	
Financial Services Manager	1						1	
Food and Nutrition Services Manager	1						1	
Food Service Assistant	12	1			-1		11	1
Hospitality Aide	23						23	
Lead Cook	1						1	
Lead Food Service Assistant	1						1	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2025

	2024 Adopted Budget		Position Changes After 2024 Budget		Position Changes During 2025 Budget		2025 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
PARK VIEW HEALTH CENTER (cont.)								
LPN - Unit Assistant	1						1	
Medical Records Associate	1						1	
Multi Media / Public Relations Coordinator	1						1	
Nursing Scheduler	1						1	
Painter		1						1
Purchasing Associate	1						1	
Restorative Aide	1		-1					
RN Infection Prevention / Quality Assurance Supervisor	1						1	
RN / LPN	33						33	
RN Neighborhood Supervisor	4				-1		3	
RN Shift Supervisor	4	1					4	1
Social Wellness Manager	1						1	
Social Worker - Medical	3	1			-1		2	1
Staff Development Coordinator	1						1	
Therapeutic Wellness Supervisor	1						1	
Therapeutic Wellness Specialist	8				-2		6	
Transportation Aide	1						1	
Unit Assistant	3						3	
TOTAL AUTHORIZED POSITIONS	217	6	0	0	-4	0	213	6
PARKS								
Director of Parks and Expo Center	1						1	
Expo Manager	1						1	
Foreman	1						1	
Parks and Expo Grounds Manager	1						1	
Parks Caretaker	4	2					4	2
Program and Marketing Coordinator	1						1	
TOTAL AUTHORIZED POSITIONS	9	2	0	0	0	0	9	2

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2025

	2024 Adopted Budget		Position Changes After 2024 Budget		Position Changes During 2025 Budget		2025 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
PLANNING & ZONING								
Director of Planning and Zoning	1						1	
Assistant Zoning Administrator	1						1	
Administrative Associate IV	1						1	
Code Enforcement Officer	1						1	
Erosion Control Technician	1						1	
GIS Administrator	1						1	
GIS Specialist I	1						1	
GIS Specialist II	1						1	
Land Use Planner	1						1	
Real Property Listing Supervisor	1						1	
Tax Listing Associate	1						1	
Tax Listing Specialist	1				-1			
Zoning Administrator	1						1	
Zoning Associate	1						1	
TOTAL AUTHORIZED POSITIONS	14	0	0	0	-1	0	13	0
PUBLIC HEALTH								
Director of Public Health	1						1	
Accountant	1						1	
Administrative Associate III	4						4	
Community Health Strategist I / II	8	1				-1	8	
Community Health Worker	1				1		2	
Environmental Health Manager	1						1	
Environmental Health Specialist I / II	4						4	
Epidemiologist	1						1	
Harm Reduction Program Coordinator	1						1	
Lead Abatement Project Coordinator	1						1	
Mental Health Project Coordinator	1						1	
Multimedia/Public Relations Coordinator	1						1	
Public Health Nurse	7	2					7	2

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2025

	2024 Adopted Budget		Position Changes After 2024 Budget		Position Changes During 2025 Budget		2025 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
PUBLIC HEALTH (cont.)								
Public Health Planner	1						1	
Public Health Preparedness Specialist	1						1	
Public Health Supervisor	4						4	
Suicide Prevention Project Coordinator	1						1	
WI Well Woman Program Specialist	1	1					1	1
WIC Breastfeeding Peer Counselor		1						1
WIC Program Manager	1						1	
WIC Program Nutritionist	1	3					1	3
TOTAL AUTHORIZED POSITIONS	42	8	0	0	1	-1	43	7
REGISTER OF DEEDS								
Register of Deeds	1						1	
Records Associate	4						4	
Records Specialist	1						1	
Register of Deeds Supervisor	1						1	
TOTAL AUTHORIZED POSITIONS	7	0	0	0	0	0	7	0
SHERIFF								
Sheriff	1						1	
Chief Deputy Sheriff	1						1	
Accountant	1						1	
Booking Security Associate	11						11	
Captain	4						4	
Civil Process Associate	1						1	
Corrections Financial Associate	1						1	
Corrections Officer	56		-3				53	
Detective Sergeant	9						9	
Dispatcher	31						31	
Evidence and Records Administrator	1						1	
Financial Associate I	1						1	
GPS Coordinator	1						1	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2025

	2024 Adopted Budget		Position Changes After 2024 Budget		Position Changes During 2025 Budget		2025 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
SHERIFF (cont.)								
Inmate Classification Associate	1						1	
Lieutenant	17						17	
Police Officer	39						39	
Public Safety Application Administrator	2						2	
Records Administrative Supervisor	1						1	
Records and Transcription Associate	1						1	
Sergeant	12		3				15	
Traffic and Warrant Associate	1						1	
Warrant and Electronic Monitoring Associate	1						1	
Work Release Unit Supervisor	1						1	
TOTAL AUTHORIZED POSITIONS	195	0	0	0	0	0	195	0
SOLID WASTE MANAGEMENT								
Director of Solid Waste	1						1	
Education and Outreach Specialist	1						1	
Environmental Manager			1				1	
Environmental Technician	2						2	
Equipment Operator I/II	5						5	
Office Supervisor	1				-1			
Solid Waste Business Manager					1		1	
Solid Waste Associate	1						1	
Solid Waste Mechanical Technician I/II	2		-1				1	
Solid Waste Operations Manager	1						1	
Solid Waste Specialist	2						2	
Solid Waste Supervisor	1						1	
TOTAL AUTHORIZED POSITIONS	17	0	0	0	0	0	17	0

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2025

	2024 Adopted Budget		Position Changes After 2024 Budget		Position Changes During 2025 Budget		2025 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
TREASURER								
County Treasurer	1						1	
Deputy County Treasurer	1						1	
Financial Associate I	1						1	
Financial Associate II	1						1	
TOTAL AUTHORIZED POSITIONS	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4</u>	<u>0</u>
UNIVERSITY EXTENSION								
Administrative Associate III	2						2	
Administrative Associate IV	1						1	
Educator - 4-H Youth and Science	1						1	
Grandparents Raising Grandchildren Coordinator		1						1
TOTAL AUTHORIZED POSITIONS	<u>4</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4</u>	<u>1</u>
VETERANS SERVICE OFFICE								
Director of Veterans Services	1						1	
Administrative Associate III		1						1
Administrative Associate IV	1						1	
Veterans Benefits Specialist	4						4	
Veterans Services Supervisor	1						1	
TOTAL AUTHORIZED POSITIONS	<u>7</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7</u>	<u>1</u>
GRAND GRAND TOTAL AUTHORIZED POSITIONS	<u>1112</u>	<u>51</u>	<u>3</u>	<u>2</u>	<u>20</u>	<u>-4</u>	<u>1135</u>	<u>49</u>

CHANGES TO TABLE OF ORGANIZATION

Clerk of Courts	<p>Eliminate one (1) Part-time Administrative Associate III position</p> <p>Add one (1) Full-time Administrative Associate III position</p>
County Clerk	<p>Eliminate one (1) Part-time Administrative Associate II position</p> <p>Add one (1) Part-time Deputy County Clerk position</p> <p>Eliminate one (1) Part-time Administrative Associate III position</p> <p>Eliminate one (1) Full-time Administrative Associate III position</p> <p>Add one (1) Full-time Chief Deputy County Clerk position</p>
Human Resources	<p>Eliminate one (1) Part-time Administrative Associate III position</p> <p>Add one (1) Full-time Administrative Associate III position</p>
Human Services	<p><u>Administrative Services</u></p> <p>Eliminate one (1) Part-time Administrative Associate III position</p> <p>Add one (1) Full-time Administrative Associate III position</p> <p><u>Behavioral Health</u></p> <p>Add one (1) Full-time Crisis Center Specialist Lead position</p> <p>Add one (1) Full-time Psychiatric Nurse position</p> <p><u>Child Welfare</u></p> <p>Add two (2) Part-time Youth Shelter Care Specialist positions</p> <p><u>Economic Support</u></p> <p>Add one (1) Full-time Economic Support Supervisor position</p> <p><u>Long Term Support</u></p> <p>Add one (1) Full-time Medical Assistance Specialist position</p> <p>Add one (1) Full-time Program Supervisor position</p> <p>Add one (1) Full-time Quality Assurance Specialist position</p> <p>Add twelve (12) Full-time Social Work Specialist positions</p> <p>Add one (1) Full-time Social Work Specialist Lead position</p>

Information Technology	Add one (1) Full-time Application Administrator position
Medical Examiner	Eliminate one (1) Part-time Administrative Associate IV position Add one (1) Full-time Deputy Medical Examiner position
Park View Health Center	Eliminate one (1) Full-time Food Service Assistant position Eliminate one (1) Full-time RN Neighborhood Supervisor position Eliminate one (1) Full-time Social Worker Medical position Eliminate two (2) Full-time Therapeutic Wellness Specialist positions
Planning and Zoning	Eliminate one (1) Full-time Tax Listing Associate position
Public Health	Eliminate one (1) Part-time Community Health Strategist position Add one (1) Full-time Community Health Worker position
Solid Waste	Eliminate one (1) Full-time Office Supervisor position Add one (1) Full-time Solid Waste Business Manager position

Table of Organization Changes - Fiscal Summary

2025 Budget changes

Title	Department	Quant FT	Quant PT	Change in FTE	Wages	Fringe Benefits	Other Costs	Cost Reductions	Revenues Generated	Net Cost (Savings)
Administrative Associate III	Clerk of Courts	1		1.00	39,000	25,311				64,311
Administrative Associate III	Clerk of Courts		-1	(0.53)	(20,671)	(21,212)				(41,883)
Administrative Associate II	County Clerk		-1	(0.50)	(20,846)	(8,142)				(28,988)
Administrative Associate III	County Clerk	-1		(1.00)	(41,419)	(26,456)				(67,875)
Administrative Associate III	County Clerk		-1	(0.50)	(21,217)	(16,390)				(37,607)
Deputy County Clerk	County Clerk		1	0.50	24,086	8,635				32,721
Chief Deputy County Clerk	County Clerk	1		1.00	58,968	29,122				88,090
Administrative Associate III	Human Resources		-1	(0.88)	(40,478)	(15,105)				(55,583)
Administrative Associate III	Human Resources	1		1.00	46,258	16,977				63,235
Administrative Associate III	Human Services - AD	1		1.00	39,000	32,258				71,258
Administrative Associate III	Human Services - AD		-1	(0.53)	(20,671)	(21,212)				(41,883)
Crisis Center Specialist Lead	Human Services - BH	1		1.00	67,059	37,440	1,500		(15,000)	90,999
Psychiatric Nurse	Human Services - BH	1		1.00	68,206	37,629	1,500		(15,000)	92,335
Youth Shelter Care Specialist	Human Services - CW		2	0.40	17,478	2,896				20,374
Economic Support Supervisor	Human Services - ES	1		1.00	79,195	38,364	4,600			122,159
Medical Assistant Specialist	Human Services - LTS	1		1.00	45,225	33,823	1,200	(80,000)		248
Program Supervisor	Human Services - LTS	1		1.00	79,519	39,503	5,500		(124,522)	0
Quality Assurance Specialist	Human Services - LTS	1		1.00	68,202	37,628	5,500		(111,330)	0
Social Work Specialist	Human Services - LTS	12		12.00	723,540	435,828	44,000		(1,203,368)	0
Social Work Specialist Lead	Human Services - LTS	1		1.00	63,942	36,923	5,500		(106,365)	0
Application Administrator	Information Technology	1		1.00	63,086	35,917	1,735			100,738
Administrative Associate IV	Medical Examiner		-1	(0.80)	(37,675)	(14,678)				(52,353)
Deputy Medical Examiner	Medical Examiner	1		1.00	64,313	20,454				84,767
Food Service Assistant	Park View	-1		(1.00)	(35,380)	(32,192)				(67,572)
RN Neighborhood Supervisor	Park View	-1		(1.00)	(89,232)	(41,112)				(130,344)
Social Worker Medical	Park View	-1		(1.00)	(68,527)	(20,933)	(1,751)			(91,211)
Therapeutic Wellness Specialist	Park View	-2		(2.00)	(99,694)	(52,793)				(152,487)
Tax Listing Associate	Planning and Zoning	-1		(1.00)	(35,082)	(31,662)				(66,744)
Community Health Strategist	Public Health		-1	(0.65)	(39,451)	(26,283)				(65,734)
Community Health Worker	Public Health	1		1.00	50,961	18,388				69,349
Solid Waste Business Manager	Solid Waste	1		1.00	81,120	22,276				103,396
Office Supervisor	Solid Waste	-1		(1.00)	(72,627)	(20,986)				(93,613)
Net Total 2025 budget changes		19	-4	15.51	1,036,188	560,216	69,284	(80,000)	(1,575,585)	10,103

NOTES:

Title changes having no fiscal impact are excluded.

Table 12

WINNEBAGO COUNTY, WISCONSIN
DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Fiscal Years

Fiscal Year	Population (1)	Per Capita Income (2)	Median Age (3)	Public School Enrollment (4)	Unemployment Rate (5)
2013	167,862	40,569	37.6yrs.	22,419	5.1%
2014	168,216	40,498	38.0yrs.	21,658	5.3%
2015	168,526	42,399	37.7yrs.	21,938	4.3%
2016	169,032	43,641	37.9yrs.	21,923	3.7%
2017	169,053	45,852	38.0yrs.	21,966	3.0%
2018	170,025	48,101	38.8yrs.	22,104	2.7%
2019	170,580	49,276	37.9yrs.	22,261	3.0%
2020	169,861	51,855	38.3yrs.	21,361	5.4%
2021	170,400	56,256	38.2yrs.	21,129	1.6%
2022	172,542	56,878	38.3yrs.	21,516	2.5%
2023	172,369	(6)	(6)	21,453	2.5%

(1) Source: State of Wisconsin, Department of Administration - Bureau of Program Management, Demographic Services Center.

(2) Source: Wisconsin Department of Workforce Development.

(3) Source: Wisconsin Department of Workforce Development.

(4) Source: Local School Districts.

(5) Source: Wisconsin Department of Workforce Development, U.S. Bureau of Labor Statistics

(6) Per capita income and median age are not yet available from the U.S. Department of Commerce and the State of Wisconsin, Department of Workforce Development.

WINNEBAGO COUNTY CAPITAL OUTLAY - 2025

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Facilities -				
	Replacement Vehicles	2	60,000	120,000
	Press Fitting Tool	1	10,000	10,000
		3		130,000
Information Technology Interfund -				
	Palo Alto	1	6,000	6,000
	Large servers	2	27,000	54,000
	Average servers	3	13,000	39,000
	Storage	2	11,000	22,000
		8		121,000
Clerk of Courts & Courts -				
Branch 1 -	Speaker Update	1	20,000	20,000
Branch 2 -	Audio/Video Equipment	1	10,000	10,000
Branch 3 -	Speaker Upgrade	1	20,000	20,000
Branch 4 -	Speaker Update	1	18,000	18,000
		4		68,000

WINNEBAGO COUNTY CAPITAL OUTLAY - 2025

Department	Description	Quantity	Unit Cost	Capital Outlay
Sheriff -				
Field Services -	Detective Vehicle	2	42,500	85,000
	Supervisor Squad	1	59,000	59,000
	Squad Car	6	57,000	342,000
	Squad Car Cameras	9	6,200	55,800
Jail -	Van	1	60,000	60,000
	Tilt Skillet	1	33,000	33,000
	Bakers Oven	1	53,000	53,000
	PLC	1	40,000	40,000
	Camera Server	1	40,000	40,000
	Cameras for DS1	2	5,000	10,000
	Cameras for DS2	2	5,000	10,000
		27		787,800
Airport -				
	Vehicle	1	60,000	60,000
		1		60,000

WINNEBAGO COUNTY CAPITAL OUTLAY - 2025

Department	Description	Quantity	Unit Cost	Capital Outlay
Solid Waste -	Vehicle	1	54,000	54,000
	Litter Vacuum	1	33,600	33,600
	40cy Rolloff Container	2	8,000	16,000
	Portable Welder/Generator	1	8,000	8,000
	1,000 gal Motor Oil Tank	1	22,000	22,000
	Leachate Lift Station Rehab	1	45,000	45,000
	Snell Road Landfill Equipment Storage Garage	1	80,000	80,000
	Landfill Gas Flare System Upgrade	1	1,068,385	1,068,385
		9		1,326,985
Highway -	Wheeled Skid Steer	1	95,000	95,000
	Brine Wedge Tank	4	16,000	64,000
	Commissioner Vehicle	1	60,000	60,000
	Cat Trimble Grader	1	20,000	20,000
	Superintendent Vehicle	1	60,000	60,000
		8		299,000
Human Services -	Van	1	55,000	55,000
		1		55,000

WINNEBAGO COUNTY CAPITAL OUTLAY - 2025

Department	Description	Quantity	Unit Cost	Capital Outlay
Park View Health Center -				
	Spa Tub	5	20,000	100,000
	Temp Trac System	1	50,000	50,000
	Bladder Scanner	1	13,000	13,000
	Lift	2	6,000	12,000
		5		175,000
Parks -				
	Plow Blade	1	10,000	10,000
	Liftgate	1	9,000	9,000
		2		19,000
Land & Water Conservation -				
	Vehicle	1	47,500	47,500
		1		47,500
		69		3,089,285

Opioid Abatement Fund 271 - Balance

Deposits

Date	Amount
8/31/2022	169,820.51
10/17/2022	178,473.08
11/30/2022	679,866.92
7/25/2023	40,976.09
8/2/2023	178,473.08
11/9/2023	48,207.16
3/15/2024	98,322.08
3/29/2024	58,965.46
3/29/2024	65,227.55
3/29/2024	65,245.00
3/29/2024	84,876.64
3/29/2024	98,819.62
3/29/2024	218,356.99
3/29/2024	356,266.68
7/31/2024	64,218.18
7/31/2024	65,287.90
7/31/2024	67,667.95
7/31/2024	223,384.34
9/6/2024	69,564.28
	<u>2,832,019.51</u>
2022	1,028,160.51
2023	267,656.33
2024	1,536,202.67
	<u>2,832,019.51</u>

Expenses

Inv Date	Amount	Vendor
12/31/2022	553,908.84	DHS 2022 expenses
3/30/2023	1,202.00	Thermo Scientific Portable Analytical
3/30/2023	31,203.02	Thermo Scientific Portable Analytical
6/1/2023	7,500.00	Solutions Recovery
7/1/2023	7,500.00	Solutions Recovery
8/1/2023	7,500.00	Solutions Recovery
9/1/2023	7,500.00	Solutions Recovery
10/1/2023	7,500.00	Solutions Recovery
12/31/2023	461,786.56	DHS 2023 expenses
11/1/2023	7,500.00	Solutions Recovery
12/1/2023	7,500.00	Solutions Recovery
2/22/2024	5,000.00	Solutions Recovery
3/7/2024	5,000.00	Solutions Recovery
4/4/2024	5,000.00	Solutions Recovery
5/9/2024	5,000.00	Solutions Recovery
6/6/2024	5,000.00	Solutions Recovery
7/11/2024	5,000.00	Solutions Recovery
8/8/2024	5,000.00	Solutions Recovery
8/29/2024	5,000.00	Solutions Recovery
9/5/2024	5,000.00	Solutions Recovery
9/30/2024	468,561.50	DHS 2024 expenses (through 9/30/2024)
	<u>1,614,161.92</u>	
2022	553,908.84	
2023	546,691.58	
2024	513,561.50	
	<u>1,614,161.92</u>	

Balance through 9/30/2024

2,832,019.51	Deposits
(1,614,161.92)	Less: Expenses
<u>1,217,857.59</u>	Balance

DHS 2024 Budget vs Actual - 2024

745,738.00	DHS 2024 budget
(468,561.50)	Less: Expenses through 9/30/2024
<u>277,176.50</u>	Total unexpended - 2024

DHS 2024 & 2025 budgeted amounts

277,176.50	2024 - unexpended
700,000.00	2025
<u>977,176.50</u>	Total unexpended - 2024 & 2025

Sheriff - Solutions Recovery 2025 Budget

69,539.08	2025
<u>69,539.08</u>	Total unexpended - 2024 & 2025

Projected Balance 12/31/2025

1,217,857.59	Balance as of 9/30/2024
(977,176.50)	Total unexpended DHS - 2024 & 2025
(69,539.08)	Total unexpended Sheriff - 2025
<u>171,142.01</u>	

NEIGHBORHOOD INVESTMENT FUND 272 - GRANT AWARD & EXPENSES SCHEDULE

	Grant Award Amount	Draw Request 1 Nov 2022	Draw Request 2 Oct 2023	Draw Request 3 March 2024	Draw Request 4 October 2024	Disbursement made to Date	Funds Received Not Disbursed
Covey	1,063,124	362,075	98,795	43,354	558,900	(594,797)	468,327
Day by Day	3,587,720	2,009,176	1,578,544	-	-	(3,587,720)	-
Habitat for Humanity	2,425,680	732,911	281,249	292,994	1,118,527	(1,261,819)	1,163,861
Oshkosh Kids	570,000	505,833	64,167	-	(0)	(570,000)	-
Solutions Recovery	1,500,000	1,115,000	385,000	-	-	(1,500,000)	-
Winnebago County	1,205,162	20,830	182,211	240,710	761,411	(448,892)	756,270
Total	10,351,686	4,745,825	2,589,965	577,058	2,438,838	(7,963,228)	2,388,458

Winnebago County Spirit Fund 273 - Allocations Planning Document

Prior to County Board approval, projects may be added or take-off by the ARPA Strategy and Outcomes Commission

Last updated: 8/31/2024

Interest to Date:

\$1,565,032.19

County Government Projects

Initial Allocation of 50%	\$ 16,695,000	Amount Allocated by ARPA Commission	\$ 7,984,600	\$ 8,710,400	Amount Approved by Board	\$ 7,984,600	\$ 8,710,400	Amount Spent	\$ 2,983,012	\$ 13,711,988	
Project Name	Project Number	Description					Planned Allocation	Board Approved Allocation	Amount Spent	Remaining	
Digital Rooms	232-052023	6006	Audio and visual upgrades to meetings rooms to allow for better virtual meeting space.					\$ 150,000	\$ 150,000	\$ -	\$ 150,000
Facilities Condiction Assessment	172-012023	6003	Review the conditions of the over 100 county owned facilities to outline our potential deferred maintenance.					\$ 300,000	\$ 300,000	\$ 297,300	\$ 2,700
Priority Based Budgeting	168-012023	6000	Outline roles, goals, and responsibility of County Government. Purchase a priority based budgeting tool which will help us measure outcomes and distinguish between mandated, self mandated, and other programs.					\$ 175,000	\$ 175,000	\$ 128,000	\$ 47,000
Radios	169-012023	6001	Replacement of Motorola Radios for numerous county departments					\$ 2,725,000	\$ 2,725,000	\$ 2,336,854	\$ 388,146
Outdoor Recreation	174-012023	6007	Projects for the parks department to improve trails, parks, and Sunnyview - Boat Launch Pay Stations.					\$ 120,000	\$ 120,000	\$ 110,980	\$ 9,020
Sheriff DS Workstation Renovations	284-112023	6008	Remove existing stations from Direct Supervision One and Direct Supervision Two and combine the officer's area in existing Program rooms.					\$ 314,600	\$ 314,600	\$ 109,878	\$ 204,722
Space Needs Assessment	362-032024	6003	Comprehensive Space needs Assessment and Facility Master Pland					\$ 300,000	\$ 300,000	\$ -	\$ 300,000
Outdoor Recreation	363-032024	6011	Improve Outdoor Recreation in Winnebago County					\$ 3,900,000	\$ 3,900,000	\$ -	\$ 3,900,000

Last updated: 8/31/2024

Interest to Date:

\$1,404,503.33

Government Identified Projects

Initial Allocation of 50%		\$ 16,695,000	Amount Allocated by ARPA Commission		\$ 16,543,882	\$ 151,118	Amount Approved by Board		\$ 16,542,943	\$ 152,057	Amount Spent	\$ 11,724,560	\$ 4,970,440
Project Name	Resolution	Project Number	Description				Planned Allocation	Board Approved Allocation			Amount Spent	Amount Remaining	
Land & Water Conservation	202-032023	6005	Efforts to improve soil and water health in the county				\$ 3,030,300	\$ 3,030,300			\$ 15,376	\$ 3,014,924	
Expo Center Resiliency	170-012023	6002	Projects to improve Sunnyview's ability to be used in an an emergency response				\$ 925,000	\$ 925,000			\$ 121,541	\$ 803,459	
Funding to Local Governments	203-032023	6004	Funding to ensure a Spirit Fund project in every corner of the county				\$ 3,045,000	\$ 3,045,000			\$ 3,045,000	\$ -	
Boys & Girls Club Oshkosh	4 311-012024	6009	Boys & Girls Club of Oshkosh Community Center Expansion				\$ 500,000	\$ 500,000			\$ 500,000	\$ -	
Child Care Resource and Referral	5 333-022024	6009	Child Care Resource and Referral to Support Child Care Providers with Training and Mentoring				\$ 350,000	\$ 350,000			\$ 350,000	\$ -	
Christine Anne Center	282-112023	6009	Christine Ann Center Beach Building				\$ 500,000	\$ 500,000			\$ 500,000	\$ -	
City of Menasha Traffic Barriers	8 335-022024	6009	City of Menasha Purchase Mobile Traffic Barriers				\$ 184,957	\$ 184,022			\$ 184,022	\$ -	
City of Neenah Traffic Barriers	9 336-022024	6009	City of Neenah Purchase Mobile Traffic Barrier				\$ 300,000	\$ 300,000			\$ 300,000	\$ -	
City of Omro - Water & Sewer Lines	16 330-022024	6009	City of Omro Update Water & Sewer Lines under the Fox River				\$ 343,000	\$ 343,000			\$ 343,000	\$ -	
Fire Chief Association	1 281-112023	6010	Radios for Fire Departments (Boom Bay, City of Neenah-Menasha, City of Oshkosh, Town of Algoma, Town of Clayton, Town of Neenah, Town of Nekimi, Town of Omro-Rushford, Town of Oshkosh, Town of Utica, Town of Vinland, Town of Winchester, Van Dyne, Village of Fox Crossing)				\$ 2,100,000	\$ 2,099,996			\$ 2,099,996	\$ -	
First 5 Fox Valley	6 361-032024	6009	First 5 Fox Valley to Promote Cross-Sector Collaboration and Build an Efficient, Effective and Equitable Family Support System				\$ 275,000	\$ 275,000			\$ 275,000	\$ -	
Fox Cities YMCA	15 359-032024	6009	Fox Cities YMCA Expansion of Property and Programming				\$ 500,000	\$ 500,000			\$ -	\$ 500,000	
Greater Fox Valley Habitat for Humanity	7 312-012024	6009	Greater Fox Cities Habitat for Humanity to help Build and Rehabilitate 10 Homes				\$ 500,000	\$ 500,000			\$ 500,000	\$ -	

Government Identified Projects

Neenah Menasha Fire Department	17 337-022024	6009 <i>Neenah - Menasha Fire Department buiding of an Emergency Service Training Facility</i>	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
NEW Mental Health Connection	11 331-022024	6009 <i>NEW Mental Health Connection to Implement Innovative Features in Service Directory & Update Technology</i>	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
NOVA Counseling Services	13 313-012024	6009 <i>NOVA Counseling Services Facility Building Expansion</i>	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
Omro Area Community Center	275-102023	6009 <i>Omro Community Center Building</i>	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
Oshkosh YMCA	14 360-032024	6009 <i>Oshkosh YMCA Expanding Childcare Space and Program Offerings</i>	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
Pillars	12 334-022024	6009 <i>Pillars, Inc. Rehabilitation of 16 Ascend Units that Serve 25 Households</i>	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Solutions Recovery	314-012024	6009 <i>Solutions Recovery ADA Entrance and Remodel</i>	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
St. Vincent De Paul, Neenah	2 283-112023	6009 <i>St Vincent de Paul Neenah to Expand</i>	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
Town of Algoma	18 314-032024	6009 <i>Town of Algoma Funding South Leg 2 Lane Roundabout at the Intersection of Leonard Point Road & State Hwy 21</i>	\$ 387,500	\$ 387,500	\$ 387,500	\$ -
Tri-County Community Dental Clinic	3 332-022024	6009 <i>Tri-County Community Dental Clinic, Inc.</i>	\$ 403,625	\$ 403,625	\$ 403,625	\$ -
Village of Winneconne Parks	10 338-022024	6009 <i>Village of Winneconne Park and Seawall Upgrades</i>	\$ 324,500	\$ 324,500	\$ 324,500	\$ -

Interest Earned			
	Govt Identified	County Identified	Total
2022	\$ 187,133.70	\$ 187,133.69	\$ 374,267.39
2023	\$ 810,771.76	\$ 806,495.10	\$ 1,617,266.85
Aug-24	\$ 567,126.73	\$ 410,874.54	\$ 978,001.27
Total	\$ 1,565,032.19	\$ 1,404,503.33	\$ 2,969,535.51

GLOSSARY

Accrual Accounting: A method of accounting in which revenues are recognized in the accounting period in which they are earned. Expenditures are recognized in the accounting period in which the liability is incurred. This method also is often contrasted with **Cash Accounting**.

Agency Fund: A **Fiduciary Fund** in which the government is a temporary agent.

Annual Comprehensive Financial Report (ACFR): In addition to the **Budget**, the CAFR is one of the primary financial documents of the government. The document is prepared at the end of the **Fiscal Year** and presents summaries of the government's fiscal activities in the past year (in comparison to previous years and the budget). Specifically, the document contains comprehensive (combined) **Balance Sheets**, statements of **Revenues** and **Expenditures** and changes in the **Fund Balance** for all **Governmental Funds**.

Appropriations: The amount of money granted by the legislative body to units of local government for most activities in the coming **Fiscal Year**. Appropriations are usually reported in the budget by **Line Item**; and they allow governmental units to make new expenditures and incur new obligations up to the amount of the appropriation. Appropriations are also called budgeted expenditures.

Assessed Valuation: This is the value of the property that is available for taxation which is determined annually and is based on the ratio of the property's assessed value to its "fair market value." The process of determining a property's assessed value is called an **Assessment**, and assessors consider many factors when valuing properties. See **Equalized Assessed Valuation**.

Assets: As reported on a **Balance Sheet** for a given fund, assets include any financial resources available to government such as cash, expected tax revenues, payments due from other funds or governmental units, and inventories.

Balance Sheet: A periodic report on the government's **Assets, Liabilities**, and **Fund Equity**, and all **Governmental Funds**. The governmental financial officer or the Accounting division usually prepares these reports.

Bonds (Municipal): A method of issuing **long-term Debt** to local governments or semi-independent agencies associated with local government such as authorities or corporations. The two primary types of bonds are: General **Obligation** and **Revenue**. All municipal bonds are tax exempt, and therefore are usually bought by investors with high marginal tax rates such as commercial banks and high-income individuals. Investment patterns in municipal bonds have changed dramatically since the late 70's due to revenue limitations, radical changes in interest rates, and the national Tax Reform Act of 1986 that eliminated the benefits of using revenue bonds for "private purpose development."

Bond Rating: A judgement on the investment quality of the **Bond** which reflects the government's ability to repay the debt or its creditworthiness. The stronger the rating, the lower the interest rate assigned to the bond by the underwriters. There are three rating agencies: Moody's Investors Service, Standard & Poor's Corporation, and Fitch's. A variety of characteristics about the government and community are examined to determine its rating such as the strength of the local economy, the financial management practices of the government, debt factors, and administrative practices.

Budget: The budget is one of the primary financial documents of the government, in addition to the **Comprehensive Annual Financial Report**. The budget is prepared before the beginning of the **Fiscal Year** and documents expected **Revenues**, and **Appropriations** for the entire government and for the various departments and divisions of the government.

Cash Accounting: Different from accrual accounting in that both revenues and expenditures are not recognized until the cash transfers are actually made. This method of accounting is not recognized by **Generally Accepted Accounting Principles (GAAP)**.

Capital Assets: Long-term assets that the government intends to use or hold for a relatively long period of time, such as land, buildings, machinery, and equipment.

Current Assets: include any financial resource available to a government unit to meet any obligations due within a year. This would include non-cash assets that could be convertible to cash to meet obligations due within a year. For instance, receivables would be classified as a current asset if they would be collectible within one year.

Current Liabilities: include any amount owed to outside parties where the amounts must be repaid within a year. An example would include telephone and utility bills. These obligations are due within a year.

Debt Limit: The maximum amount of gross or net debt which is legally permitted by state mandate, constitution, or voter approval. These limits usually apply only to **General Obligation Bonds** rather than **Revenue Bonds**.

Debt Service Fund: A fund that accounts for the payment of principal and interest on the government's **long-term Debt**.

Depreciation: Expiration in the service of a **Fixed Asset** which is considered a portion of the total cost of the fixed asset and charged as an expense during a particular period.

Encumbrance: A commitment to expend funds for a particular purpose (even prior to establishing a legal obligation or liability). They are not recorded as **Expenditures**, **Appropriations**, or **Liabilities** but as a reduction in the **Fund Equity** (as reported on the **Balance Sheets**). Encumbrances become **Expenditures** when cash payments are actually made.

Enterprise Fund: A fund that accounts for services that are supported primarily by **User Charges** such as golf courses, swimming pools, or garbage collection.

Equalized Assessed Valuation: Because **Assessed Valuation** (and therefore the **Tax Rate**) may vary from market values of property in different communities, state governments establish an equalized assessed valuation of property to be used for taxation at other levels of government such as the county. In this case, the equalization ensures that taxpayers within the county will be taxed at the same level of market value, for the county's portion of the **Property Tax**, even though municipalities within the county will calculate **Assessed Valuation** of properties within their borders at different times and, therefore, have different estimates of market values.

Executive Budget: A type of budgeting process in which the **Chief Executive** has primary responsibility for preparing the budget and authority over budget that is presented to the legislative body for approval.

Expendable Fund: Accounting or budgeting funds in which authorization for new spending or incurring new obligations expires at the end of the **Fiscal Year**. **Governmental Funds** are usually expendable.

Expenditures: The actual cash payments of governmental units for all activities, which are monitored throughout the year, but are calculated for an entire **Line-item** or **Program** in the budget for a previous **Fiscal Year**.

Fiscal Year: A twelve-month period of time for which governmental activities are budgeted and the **Budget** is prepared. This is also the time allotted to record and present other summary financial statements such as the **Comprehensive Annual Financial Report**. Technically, a fiscal year can be any set of 12 months, but most municipalities operate on a January 1 to December 31 fiscal year.

Fund Balance: As defined in the **Balance Sheets** of all **Governmental Funds**, it is that part of the **Fund Equity** that is available for future commitment, expenditure, or appropriation. More specifically, it is that part of the fund equity that is not reserved for **Encumbrances**, and may be called the **Unreserved Fund Balance**.

Fund Equity: As reported in the **Balance Sheets** of all **Governmental Funds**, fund equity is defined as fund **Assets** minus fund **Liabilities**.

GAAP: Stands for Generally Accepted Accounting Principles. These are national standards of financial reporting as established by the Governmental Accounting and Standards Board (GASB).

General Fund: The fund that accounts for and supports most services in government.

General Obligation Bond: long-term Debt, which is secured by the government's full faith and credit (i.e. its taxing powers). These bonds usually have a lower rate of interest than **Revenue Bonds** because of lesser risk associated with a very secure source of repayment. They often require an affirming vote of the public, and their principal retired or repaid in the future from the **General Fund**. Once the debt is issued, payment of interest and principal is handled through a **Debt Service Fund**.

Goal: a long-term, attainable target for an organization – its vision of the future.

Governmental Funds: Four different accounting or budgetary groups which, generally, are unique to government and which account for most governmental activities. These funds are the: **General Fund**, **Capital Project Fund**, **Debt Service Fund**, and **Special Revenue Fund**.

Home Rule: State laws or constitutional stipulations regarding local government in the following areas: 1) its form; 2) the type or extent of services provided; 3) the range of revenues that they can levy, and tax, debt, or expenditure limitations.

Intergovernmental Revenue: Revenues that are transferred from other governments to the local government or are passed through the local government directly to individuals or other entities. There are three broad types of intergovernmental revenues: **Grants-in-Aid**, **Shared Revenues**, and **Transfer Payments**.

Internal Service Fund: A fund that accounts for the provision of goods and services from one agency or department to another within the government (e.g. maintenance on equipment, printing and copying, or information services).

Liabilities: As reported in the **Balance Sheet** for a given fund, liabilities include amounts owed to persons or organizations outside that fund. Examples of liabilities are: payable vouchers, amounts due to other funds or units, and deferred revenues.

Line-item Budget: Line-item budget presentations group expenditures according to the object of expenditure such as salaries, benefits, supplies, equipment, and maintenance. These categories, such as salaries, may be further divided into temporary wages, permanent wages, and overtime.

Long-Term Debt: A governmental unit may issue long-term debt to finance capital and infrastructure expenditures. In contrast to **Short-Term Debt**, it should not be used for regular operations. The two primary means of issuing or financing long-term debt are: **General Obligation Bonds** and **Revenue Bonds**.

Matching Grant: A specific type of **Conditional Grant** in which the local government must contribute some percentage of funds in order to receive the grant.

Millage: A term applied to the **Tax Rate** of a **Property Tax** which specifies the rate of taxation on a dollar of assessed value (or on a \$1,000). The term "20 mills" would mean two cents for every dollar of assessed value (or two dollars for every \$1,000).

NA: Not applicable or does not apply.

Objective: a specific, measurable and observable result of an organization's activity which advances the organization toward its goal.

Other Operating Expenses: Within Winnebago County, this group of expenditures includes all expenses other than labor, capital outlay and travel. Examples of groups of items include office expenses such as supplies, stationery and forms, postage and others. Other expenses also includes publications, subscriptions, dues, telephone other operating expenses, repairs and supplies, utilities, contractual expenses such as accounting, and legal services. This category also includes rental expense and insurance.

Policy: a plan, course of action or guiding principle, designed to set parameters for decisions and actions.

Program Budget: Programmatic budget presentations group the **Line-Items** into units that represent service objectives or functions such as crime prevention, fire education (Stop, Drop, & Roll), or small business incentive loans.

Proprietary Funds: General accounting or budgetary groups that are analogous to private commercial organizations. Government recognizes two types of proprietary funds: Enterprise **Funds** and **Internal Service Funds**.

Retained Earnings: is the cumulative amount by which revenues and operating transfer from other funds have exceeded expenses and transfers to other funds.

Revenues: All funds used by local government report revenues as the primary source of monetary input. There are six primary sources of revenues for **General Fund** of the local government: taxes, licenses and permits, **Intergovernmental Revenues**, **User Charges**, fines and forfeitures, and miscellaneous. Expected or budgeted revenues are those that are estimated for the coming fiscal year. Actual revenues represent the amount of money that was actually collected by the government.

Shared Revenues: A type of Intergovernmental Revenue in which revenues collected by another government which are distributed to a local government according to a formula such as number of children enrolled, population or per capita income.

Short-Term Debt: Debt that is issued for less than a year to ease temporary cash flow deficiencies until expected **Revenues** from taxes, bonds, or other governments are received.

Special Revenue Fund: A fund that accounts for specific services or projects that are funded through contractually or legally earmarked revenues.

Tax Incremental Finance (TIF) Districts: An area within the boundaries of a local government that is designated for redevelopment. Revenue from the incremental growth of the property tax base is used to provide additional funds for further redevelopment or for debt service on bonds issued for the original redevelopment efforts.

Unassigned General Fund Balance: This is a component of the **Fund Balance**, which specifies money available for future commitments, expenditures, or appropriations.

Working Capital: is the excess of current assets over current liabilities. At the end of a fiscal year, working capital can represent the net available remaining current resources of an entity available after all obligations of the current fiscal period has ended. It can represent an estimate of an entity's undesignated financial resources, similar to undesignated fund balance.

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