

## SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
<b>NON-DIVISIONAL</b>				
County Board	\$ -	\$ 292,772	\$ -	\$ 292,772
Scholarship Program	700	9,000	(8,300)	-
Unclassified	5,242,617	5,883,964	(3,996,893)	(3,355,546)
	<u>\$ 5,243,317</u>	<u>\$ 6,185,736</u>	<u>\$ (4,005,193)</u>	<u>\$ (3,062,774)</u>

# COUNTY BOARD

General Fund – Department: 001

2023 BUDGET NARRATIVE

**DEPARTMENT HEAD:** Thomas Egan  
**LOCATION:** Winnebago County  
112 Otter Avenue  
Oshkosh, WI 54901

**TELEPHONE:** (920) 232-3439

## MISSION STATEMENT:

The County Board aims to set broad policy with regards to the needs of the county taxpayer along with evaluating the results of these policies and ongoing programs. Additionally, the County Board reviews and adopts the annual budget appropriating funding to support county services, programs and other functions under their jurisdiction.

# COUNTY BOARD

General Fund –Department: 001  
2023 BUDGET NARRATIVE

DEPARTMENT HEAD: Thomas Egan  
LOCATION: Winnebago County  
112 Otter Avenue  
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TELEPHONE: (920) 232-3439

## 2022 ACCOMPLISHMENTS:

1. Adopted revisions to the Winnebago County Compensation Schedule in January.
2. Accepted second half payment of the American Rescue Plan Act (ARPA) Funds in the amount of \$16.6 Million.
3. Authorized the Winnebago County District Attorney's Office to accept Department of Justice grants totaling more than \$1.2 Million
4. Authorized the acceptance of the \$10,351,686 Neighborhood Improvement Grant from the State of Wisconsin to be used for the Homelessness Eviction and Loss Prevention (HELP) Pilot Program in the Department of Human Services
5. Convened the April 19, 2022 Organizational Meeting of newly elected County Board of Supervisors and adopted the 2022-2024 Rules of the Winnebago County Board of Supervisors
6. Created the Ad Hoc Committee Structure Review Committee
7. Approved various capital projects, including:
  - a. Building a Sheriff's Office Evidence Storage and Coroner's Office/Morgue Building (\$1.5 Million)
  - b. Constructing a Residential Facility to house released 980 violent sexual offenders (\$1 Million)
  - c. Construct T-Hangar facilities at Wittman Regional Airport (\$4.3 Million)

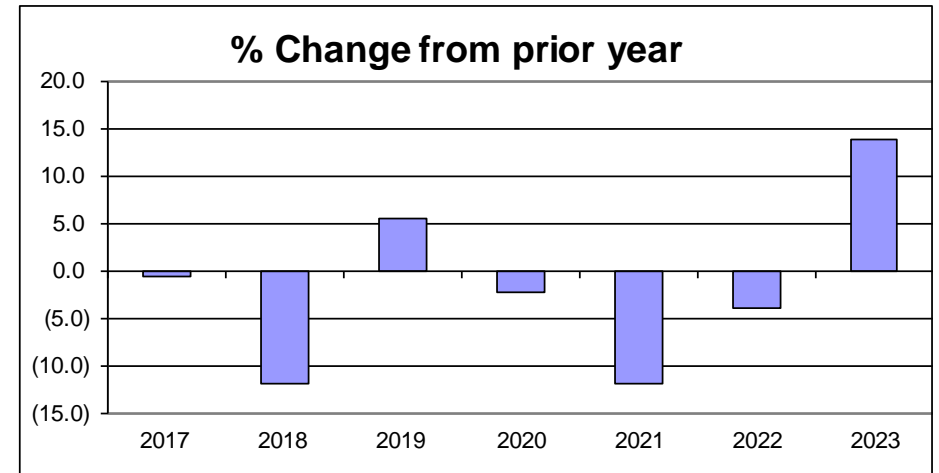
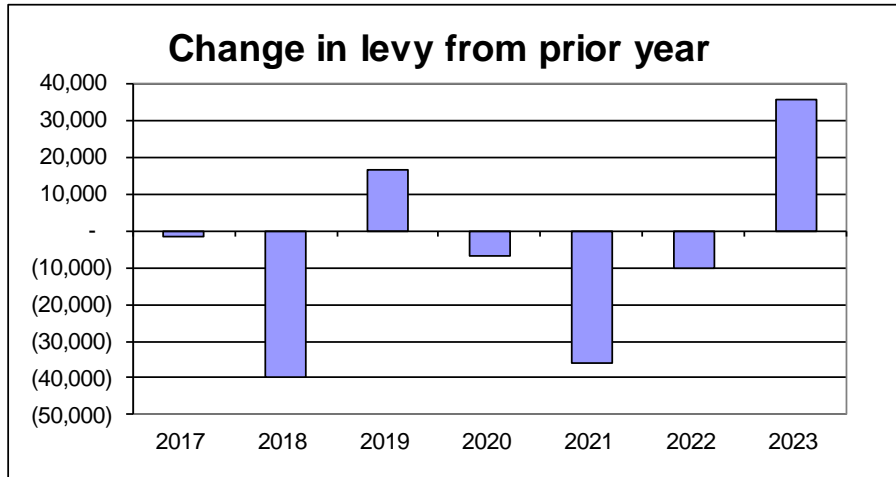
## 2023 GOALS & OBJECTIVES:

1. The county's ARPA Committee and the county board will continue to work with community partners to distribute funds according to county and federal guidelines.
2. Continue to partner with Outagamie County to support UWO-Fox Cities Campus to plan for long-range improvements at this facility.
3. Work to ensure the successful completion of prior approved capital projects.
4. Work to improve the live stream and digital broadcasts of county board meetings and committee meetings and the posting and retention of those videos.
5. Continue to serve Winnebago County in a fiscally responsible manner, while providing services in an efficient, effective and compassionate manner.

# COUNTY BOARD

## 2023 BUDGET NARRATIVE HIGHLIGHTS

**COUNTY LEVY:** The 2023 tax levy is \$292,772, an increase of \$35,765 or 13.92% over 2022.



### Scholarship Fund:

**COUNTY LEVY:** The County is not giving a tax levy for the scholarship program for 2023. In 2022, \$9,000 was the tax levy, no change from 2021. The County intends on drawing down the Scholarship fund balance and then sustaining the scholarship payments within operating tax levy.

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

## SIGNIFICANT CHANGES FROM 2022 ADOPTED - County Board

Account	Amount	Description
<b>Significant changes from 2022</b>		
<b>Tax Levy 2022</b>	<b>\$ 257,007</b>	
<b>Revenue Changes - impact on levy:</b>		
None	-	
<b>Expense Changes - impact on levy:</b>		
Elected Officials	10,000	Increase based on anticipated increase of per diems being requested by new board members.
Citizen Board Per Diem	10,000	Increase based on anticipated increase of per diems being requested by new committee members.
Capital - Equipment Technology	(23,000)	Decrease based on no new capital equipment technology items in 2023. In 2022, \$23,000 was budgeted to update the Roll Call/Open Meetings Voting System as a budget amendment using fund balance.
Unassigned General Fund Balance	25,500	In 2022, \$23,000 of unassigned general fund balance was applied for updating the Roll Call/Open Meetings Voting System and \$2,000 was applied in Professional Services for the Diversity Affairs Speakers. No unassigned general fund balance will be applied for County Board for the 2023 budget.
<b>Other small changes</b>	<b>13,265</b>	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Tax Levy 2023</b>	<b>\$ 292,772</b>	

## Financial Summary County Board

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	-	-	-	-	-
Labor	67,294	143,150	138,150	138,150	158,150
Travel	16,303	62,500	62,500	62,500	67,500
Capital	3,000	13,100	23,000	23,000	-
Other Expenditures	45,474	70,613	58,857	58,857	67,122
Total Expenditures	132,071	289,363	282,507	282,507	292,772
Levy Before Fund Balance Adjustment			282,507		292,772
Unassigned General Fund Balance applied			(25,500)		-
Net Levy After Fund Balance Adjustment			257,007		292,772

# Winnebago County

## Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 001 - Board											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	0	6,964	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		0	6,964	0	0	0	0	0	0	0	0.00%
Total Operating Revenue:											
		0	6,964	0	0	0	0	0	0	0	0.00%
Misc Revenues:											
Other Miscellaneous Revenues	48109	0	0	8	0	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		0	0	8	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:											
		0	0	8	0	0	0	0	0	0	0.00%
Revenue Total:											
		0	6,964	8	0	0	0	0	0	0	0.00%
Expense											
Wages:											
Elected Officials	51103	113,028	97,560	102,275	115,000	115,000	115,000	125,000	125,000	125,000	8.70%
Citizen Board Per Diem	51106	12,300	8,425	11,925	13,000	13,000	18,000	23,000	23,000	23,000	76.92%
Other Per Diem	51107	0	2,675	2,925	0	0	0	0	0	0	0.00%
Wages Subtotal:		125,328	108,660	117,125	128,000	128,000	133,000	148,000	148,000	148,000	15.63%

# Winnebago County

## Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
<b>Department - 001 - Board</b>											
<b>Fringes Benefits:</b>											
FICA Medicare	51200	9,378	8,132	8,840	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
Workers Compensation	51203	126	70	134	150	150	150	150	150	150	0.00%
<b>Fringes Benefits Subtotal:</b>		<b>9,504</b>	<b>8,202</b>	<b>8,974</b>	<b>10,150</b>	<b>10,150</b>	<b>10,150</b>	<b>10,150</b>	<b>10,150</b>	<b>10,150</b>	<b>0.00%</b>
<b>Total Labor:</b>		<b>134,833</b>	<b>116,863</b>	<b>126,099</b>	<b>138,150</b>	<b>138,150</b>	<b>143,150</b>	<b>158,150</b>	<b>158,150</b>	<b>158,150</b>	<b>14.48%</b>
<b>Travel:</b>											
Registration Tuition	52001	13,865	4,226	3,039	17,000	17,000	17,000	19,000	19,000	19,000	11.76%
Automobile Allowance	52002	26,180	8,811	11,420	26,000	26,000	26,000	15,735	26,000	26,000	0.00%
Commercial Travel	52004	2,991	1,402	951	3,000	3,000	3,000	5,000	5,000	5,000	66.67%
Meals	52005	1,428	587	349	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
Lodging	52006	19,062	7,092	6,341	14,000	14,000	14,000	15,000	15,000	15,000	7.14%
Other Travel Exp	52007	975	532	240	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Taxable Benefit	52008	68	0	19	0	0	0	0	0	0	0.00%
<b>Travel Subtotal:</b>		<b>64,569</b>	<b>22,650</b>	<b>22,358</b>	<b>62,500</b>	<b>62,500</b>	<b>62,500</b>	<b>57,235</b>	<b>67,500</b>	<b>67,500</b>	<b>8.00%</b>
<b>Total Travel:</b>		<b>64,569</b>	<b>22,650</b>	<b>22,358</b>	<b>62,500</b>	<b>62,500</b>	<b>62,500</b>	<b>57,235</b>	<b>67,500</b>	<b>67,500</b>	<b>8.00%</b>
<b>Capital Outlay:</b>											
Equipment Technology	58003	0	0	0	23,000	23,000	13,100	0	0	0	-100.00%
<b>Capital Outlay Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>23,000</b>	<b>23,000</b>	<b>13,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>
<b>Total Capital:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>23,000</b>	<b>23,000</b>	<b>13,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>



## Winnebago County

### Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
<b>Department - 001 - Board</b>											
<b>Office:</b>											
Office Supplies	53000	78	0	38	3,700	3,700	3,700	500	500	500	-86.49%
Stationery and Forms	53001	61	151	44	100	100	700	700	700	700	600.00%
Print Duplicate	53003	2,205	2,186	1,808	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Postage and Box Rent	53004	1,674	2,110	3,244	1,000	1,000	4,000	4,000	4,000	4,000	300.00%
Computer Software	53006	0	0	0	100	100	4,230	2,000	2,000	2,000	1,900.00%
Telephone	53008	206	221	96	0	0	54	0	0	0	0.00%
Print Duplicate	73003	1,790	2,357	2,268	2,000	2,000	4,000	4,000	4,000	4,000	100.00%
Postage and Box Rent	73004	1,482	1,011	798	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
Computer Licensing Charge	73006	0	0	0	2,024	2,024	2,024	1,878	1,878	1,878	-7.21%
<b>Office Subtotal:</b>		<b>7,496</b>	<b>8,036</b>	<b>8,297</b>	<b>12,424</b>	<b>12,424</b>	<b>22,208</b>	<b>16,578</b>	<b>16,578</b>	<b>16,578</b>	<b>33.44%</b>
<b>Operating:</b>											
Advertising	53500	0	0	0	500	500	0	0	0	0	-100.00%
Subscriptions	53501	0	878	1,207	1,000	1,000	1,000	1,200	1,200	1,200	20.00%
Membership Dues	53502	21,438	21,438	21,438	21,438	21,438	21,438	25,000	25,000	25,000	16.62%
Publish Legal Notices	53503	19,809	8,155	12,950	16,000	16,000	16,000	16,000	16,000	16,000	0.00%
Food	53520	319	0	0	250	250	600	600	600	600	140.00%
Small Equipment	53522	28	0	0	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Other Operating Supplies	53533	178	231	266	500	500	2,000	1,000	1,000	1,000	100.00%
Small Equipment Technology	53580	1,403	2,028	195	0	0	0	0	0	0	0.00%
<b>Operating Subtotal:</b>		<b>43,175</b>	<b>32,730</b>	<b>36,056</b>	<b>40,688</b>	<b>40,688</b>	<b>42,038</b>	<b>44,800</b>	<b>44,800</b>	<b>44,800</b>	<b>10.11%</b>
<b>Repairs &amp; Maint:</b>											
Equipment Repairs	54029	3,000	3,000	0	4,000	4,000	4,000	4,000	4,000	4,000	0.00%
Technology Repair and Maintain	74029	1,386	1,353	1,386	1,551	1,551	1,551	1,485	1,485	1,485	-4.26%
<b>Repairs &amp; Maint Subtotal:</b>		<b>4,386</b>	<b>4,353</b>	<b>1,386</b>	<b>5,551</b>	<b>5,551</b>	<b>5,551</b>	<b>5,485</b>	<b>5,485</b>	<b>5,485</b>	<b>-1.19%</b>

# Winnebago County

## Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
<b>Department - 001 - Board</b>											
<b>Contractual Services:</b>											
Professional Service	55014	0	4,341	34,985	12,000	12,000	12,000	12,000	12,000	12,000	0.00%
Other Contract Serv	55030	0	0	0	0	0	622	0	0	0	0.00%
Personnel Services	75800	(6,358)	(7,570)	(6,721)	(12,500)	(12,500)	(12,500)	(12,500)	(12,500)	(12,500)	0.00%
<b>Contractual Services Subtotal:</b>		<b>(6,358)</b>	<b>(3,229)</b>	<b>28,264</b>	<b>(500)</b>	<b>(500)</b>	<b>122</b>	<b>(500)</b>	<b>(500)</b>	<b>(500)</b>	<b>0.00%</b>
<b>Insurance Expenses:</b>											
Prop Liab Insurance	76000	528	552	744	694	694	694	759	759	759	9.37%
<b>Insurance Expenses Subtotal:</b>		<b>528</b>	<b>552</b>	<b>744</b>	<b>694</b>	<b>694</b>	<b>694</b>	<b>759</b>	<b>759</b>	<b>759</b>	<b>9.37%</b>
<b>Total Other Operating:</b>		<b>49,228</b>	<b>42,442</b>	<b>74,746</b>	<b>58,857</b>	<b>58,857</b>	<b>70,613</b>	<b>67,122</b>	<b>67,122</b>	<b>67,122</b>	<b>14.04%</b>
<b>Expense Total:</b>		<b>248,629</b>	<b>181,954</b>	<b>223,203</b>	<b>282,507</b>	<b>282,507</b>	<b>289,363</b>	<b>282,507</b>	<b>292,772</b>	<b>292,772</b>	<b>3.63%</b>
<b>Board Net/(Levy):</b>		<b>(248,629)</b>	<b>(174,990)</b>	<b>(223,195)</b>	<b>(282,507)</b>	<b>(282,507)</b>	<b>(289,363)</b>	<b>(282,507)</b>	<b>(292,772)</b>	<b>(292,772)</b>	<b>3.63%</b>
Unassigned General Fund Balance Applied:		0	0	0	25,500	25,500	25,500	0	0	0	-100.00%
<b>Board Net/(Levy):</b>		<b>(248,629)</b>	<b>(174,990)</b>	<b>(223,195)</b>	<b>(257,007)</b>	<b>(257,007)</b>	<b>(263,863)</b>	<b>(282,507)</b>	<b>(292,772)</b>	<b>(292,772)</b>	<b>13.92%</b>

## Financial Summary Scholarship Program

Items	2022 6-Month Actual	2022 12-Month Estimate	2022 Adopted Budget	2022 Adjusted Budget	2023 Adopted Budget
Total Revenues	284	650	650	650	700
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	7,500	9,000	9,000	9,000	9,000
Total Expenditures	7,500	9,000	9,000	9,000	9,000
Levy Before Fund Balance Adjustments			8,350		8,300
Increase / (Decrease) fund balance			650		(8,300)
Net Levy After Fund Balance Adjustments			9,000		-

Winnebago County											
Budget Detail - 2023											
Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
Department - 060 - Scholarship											
Revenue											
Interest:											
Interest Investments	48000	999	804	567	650	650	650	700	700	700	7.69%
Investment Mark to Market	48002	478	670	(787)	0	0	0	0	0	0	0.00%
Interest Subtotal:		1,476	1,474	(220)	650	650	650	700	700	700	7.69%
Total Non-Operating Revenue:											
		1,476	1,474	(220)	650	650	650	700	700	700	7.69%
Revenue Total:											
		1,476	1,474	(220)	650	650	650	700	700	700	7.69%
Expense											
Operating:											
Operating Grants	53565	7,500	8,500	10,500	9,000	9,000	9,000	9,000	9,000	9,000	0.00%
Operating Subtotal:		7,500	8,500	10,500	9,000	9,000	9,000	9,000	9,000	9,000	0.00%
Total Other Operating:											
		7,500	8,500	10,500	9,000	9,000	9,000	9,000	9,000	9,000	0.00%
Expense Total:											
		7,500	8,500	10,500	9,000	9,000	9,000	9,000	9,000	9,000	0.00%
Scholarship Net Surplus (Deficit):											
		(6,024)	(7,026)	(10,720)	(8,350)	(8,350)	(8,350)	(8,300)	(8,300)	(8,300)	-0.60%

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

# MISCELLANEOUS AND UNCLASSIFIED

## 2023 BUDGET NARRATIVE HIGHLIGHTS

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

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

**OVERALL:** We plan to apply \$3,996,893 of unassigned general fund balance within Miscellaneous and Unclassified to reduce the 2023 tax levy. Other unassigned general fund balance applications can be found in Corporation Counsel (\$69,401), Information Technology (\$50,000), District Attorney (\$10,000), Emergency Management (\$49,500), Parks (\$130,000), Land & Water Conservation (\$39,000), and Facilities (\$1,153,016) for one-time expenses. Details for these uses can be found in each department's sections of the budget book. The total budgeted unassigned general fund balance applied totals \$5,497,810 and can be found in the Significant Information in the Overview section. In 2022, we applied \$2,977,535 to reduce the tax levy. A schedule of significant changes follows.

## SIGNIFICANT CHANGES FROM 2022 ADOPTED - Miscellaneous & Unclassified

Account	Amount	Description
<b>Significant changes from 2022</b>		
<b>Net Levy/(Surplus) 2022</b>	<b>\$ (3,163,923)</b>	
<b>Revenue Changes - impact on levy:</b>		
State Shared Revenue	272,909	For the 2022 budget, a 1.03% increase was used from the projected amount. 2023 budgeted amount is based on estimates received from the Department of Revenue.
Indirect Cost	7,000	Decrease based on the 2021 cost allocation plan provided by Maximus, which allocates Child Support. 66% of that amount is moved from Child Support into the Miscellaneous & Unclassified revenue.
Interest Investments	(105,000)	Increase based on investment rates increasing and set to stay at an incline into 2023.
Other Miscellaneous Revenues	(30,000)	Increase based on amounts in unclaimed funds projected to hit the 10 year mark where revenues can be claimed and higher purchase card rebates.
<b>Expense Changes - impact on levy:</b>		
Payout Wages	(25,000)	Decrease based on fewer employees that will retire with sick leave payout benefits, as this is no longer offered to employees who started after 2014 (Sheriff), 2013 (Courthouse, Human Services, Highway and Park View Health Center), 2011 (Dispatchers) and 2005 (Management). This program allowed employees to convert unused sick time to payout percentage and can either be paid out to employees (\$5,000 or less), converted to post-retirement health insurance premiums, or paid into a 401A retirement plan. The numbers of employees who still have these balances available continue to decline every year.
Leadership Training	35,000	Increase based on future leadership training goals for all staff (\$25,000 budgeted) and additional training/travel funds (\$25,000) that departments can request funds from the County Executive's office and if approved, will be transferred into their department budget. In the 2023 budget process, many departments requested additional training/travel funds and this way these requests can be given proper scrutiny and allowed for any department who needs it.
Computer Software	25,000	Increase to purchase agenda software.
Bad Debts Expense	(12,325)	This account is used for the write-off of taxes due for expired tax certificates. For 2023, that will be for year 2010 and this number has been provided by the County Treasurer.
Operating Grants	217,905	Increase based on increasing library aid \$135,000, Regional Planning Commission \$44,000, and a Route 10 Transition project \$40,000.
Maintenance Grounds - interfund	50,000	Increase based on parking lot repairs that are needed throughout the various County buildings. This work is completed by the Highway Department.
Accounting Auditing	44,400	Increase based on moving expenses to the correct object code for Dana investment quarterly fees and Associated Trust investment quarterly fees - a small increase of \$4,270 from 2022.

## SIGNIFICANT CHANGES FROM 2022 ADOPTED - Miscellaneous & Unclassified

Account	Amount	Description
Professional Services	(40,130)	Decrease based on moving expenses to the correct object code for Dana investment quarterly fees and Associated Trust investment quarterly fees - a small increase of \$4,270 from 2022.
Property Assessments	25,000	Increase based on a known street special assessments on Osborn Street, which is projected to start in 2023.
Other Transfers Out	(36,458)	Decrease to the transfer out from Miscellaneous & Unclassified to the IDB budget. For the 2023 budget, the decision was made to change the contribution to \$1.00/person for our population, which is 172,542.
Salary Contingencies	432,889	For the 2023 budget, Winnebago County is preparing for the results of the wage study that was started in 2022 by McGrath Consulting Group . Given the labor market, it is anticipated that there will be wage re-alignments within the County that will increase wages and this is the contingency to cover those costs County-wide.
Unassigned General Fund Balance applied	(1,019,358)	In 2023 \$3,996,893 of unassigned general fund balance will be applied to stay within levy limits. For the 2022 budget, \$2,977,535 was applied to stay within levy limits. This largest component of this increase is based on the increase in salary contingency and operating grants. Other items to add is the small levy increases in County Clerk, Finance, Airport, Park View Health Center, and UW-Extension. Other departments came in with lower levy amounts and the Department of Administration was created drawing some funds from the Finance Division, but most were new levy-funded expenses.
<b>Other small changes</b>	(33,455)	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Net Levy/ (Surplus) 2023</b>	<b>\$ (3,355,546)</b>	<b>Represents more revenue than expenses so this reduces the overall levy.</b>

**Financial Summary**  
**Miscellaneous & Unclassified**

<b>Items</b>	<b>2022 6-Month Actual</b>	<b>2022 12-Month Estimate</b>	<b>2022 Adopted Budget</b>	<b>2022 Adjusted Budget</b>	<b>2023 Adopted Budget</b>
Total Revenues	1,082,921	5,386,076	5,384,576	5,384,576	5,242,617
Labor	155,083	242,213	242,213	242,213	215,300
Travel	11,414	29,750	15,000	29,750	50,000
Capital	-	-	-	-	-
Other Expenditures	2,083,822	7,926,606	4,940,975	10,450,222	5,618,664
Total Expenditures	2,250,319	8,198,569	5,198,188	10,722,185	5,883,964
(Net)/Levy Before Fund Balance Adjustments			(186,388)		641,347
Unassigned General Fund Balance used to balance tax levy			(2,977,535)		(3,996,893)
(Net)/Levy After Fund Balance Adjustments			(3,163,923)		(3,355,546)



# Winnebago County

## Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
<b>Department - 039 - Miscellaneous unclassified</b>											
<b>Revenue</b>											
<b>Taxes:</b>											
Forest Crop Tax	41001	1,921	2,218	2,111	2,300	2,300	2,300	2,300	2,300	2,300	0.00%
Retained Sales Tax	41004	137	127	119	150	150	150	150	150	150	0.00%
<b>Taxes Subtotal:</b>		<b>2,058</b>	<b>2,345</b>	<b>2,230</b>	<b>2,450</b>	<b>2,450</b>	<b>2,450</b>	<b>2,450</b>	<b>2,450</b>	<b>2,450</b>	<b>0.00%</b>
<b>Intergov Rev:</b>											
State Shared Revenue	42001	3,922,412	3,923,791	3,640,705	4,004,976	4,004,976	4,004,976	3,732,067	3,732,067	3,732,067	-6.81%
WI Dept of Administration	42002	0	505,585	0	0	0	0	0	0	0	0.00%
Indirect Cost	42020	170,827	161,103	153,352	165,000	165,000	165,000	158,000	158,000	158,000	-4.24%
<b>Intergov Rev Subtotal:</b>		<b>4,093,239</b>	<b>4,590,479</b>	<b>3,794,057</b>	<b>4,169,976</b>	<b>4,169,976</b>	<b>4,169,976</b>	<b>3,890,067</b>	<b>3,890,067</b>	<b>3,890,067</b>	<b>-6.71%</b>
<b>Public Services:</b>											
Other Public Charges	45057	120	105	75	150	150	150	100	100	100	-33.33%
<b>Public Services Subtotal:</b>		<b>120</b>	<b>105</b>	<b>75</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>-33.33%</b>
<b>Total Operating Revenue:</b>		<b>4,095,417</b>	<b>4,592,929</b>	<b>3,796,362</b>	<b>4,172,576</b>	<b>4,172,576</b>	<b>4,172,576</b>	<b>3,892,617</b>	<b>3,892,617</b>	<b>3,892,617</b>	<b>-6.71%</b>
<b>Interest:</b>											
Interest Investments	48000	1,585,586	1,373,347	987,606	1,095,000	1,095,000	1,095,000	1,200,000	1,200,000	1,200,000	9.59%
Investment Mark to Market	48002	762,879	1,145,074	(1,386,551)	0	0	0	0	0	0	0.00%
<b>Interest Subtotal:</b>		<b>2,348,465</b>	<b>2,518,421</b>	<b>(398,945)</b>	<b>1,095,000</b>	<b>1,095,000</b>	<b>1,095,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>9.59%</b>
<b>Misc Revenues:</b>											
Sale Of Prop Equip	48104	22,481	21,001	19,689	7,000	7,000	8,500	10,000	10,000	10,000	42.86%
Other Miscellaneous Revenues	48109	101,040	139,790	61,389	110,000	110,000	110,000	140,000	140,000	140,000	27.27%
<b>Misc Revenues Subtotal:</b>		<b>123,521</b>	<b>160,792</b>	<b>81,078</b>	<b>117,000</b>	<b>117,000</b>	<b>118,500</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>28.21%</b>

# Winnebago County

## Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
<b>Department - 039 - Miscellaneous unclassified</b>											
<b>Transfers In:</b>											
Other Transfers In	49501	0	0	869,113	0	0	0	0	0	0	0.00%
<b>Transfers In Subtotal:</b>		<b>0</b>	<b>0</b>	<b>869,113</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Non-Operating Revenue:</b>		<b>2,471,986</b>	<b>2,679,213</b>	<b>551,247</b>	<b>1,212,000</b>	<b>1,212,000</b>	<b>1,213,500</b>	<b>1,350,000</b>	<b>1,350,000</b>	<b>1,350,000</b>	<b>11.39%</b>
<b>Revenue Total:</b>		<b>6,567,403</b>	<b>7,272,142</b>	<b>4,347,608</b>	<b>5,384,576</b>	<b>5,384,576</b>	<b>5,386,076</b>	<b>5,242,617</b>	<b>5,242,617</b>	<b>5,242,617</b>	<b>-2.64%</b>
<b>Expense</b>											
<b>Wages:</b>											
Regular Pay	51100	(10,654)	17,701	0	0	0	0	0	0	0	0.00%
Payout Wages	51120	231,967	211,315	219,381	225,000	225,000	225,000	200,000	200,000	200,000	-11.11%
Payroll Sundry Account	51190	1,528	0	0	0	0	0	0	0	0	0.00%
<b>Wages Subtotal:</b>		<b>222,841</b>	<b>229,016</b>	<b>219,381</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>-11.11%</b>
<b>Fringes Benefits:</b>											
FICA Medicare	51200	8,614	10,736	11,386	17,213	17,213	17,213	15,300	15,300	15,300	-11.11%
Health Insurance	51201	282	0	0	0	0	0	0	0	0	0.00%
Dental Insurance	51202	1	0	0	0	0	0	0	0	0	0.00%
Workers Compensation	51203	18	0	4	0	0	0	0	0	0	0.00%
Unemployment Comp	51204	0	284	(221)	0	0	0	0	0	0	0.00%
WI Retirement	51206	(815)	1,392	72	0	0	0	0	0	0	0.00%
Fringe Benefits Other	51207	14	0	0	0	0	0	0	0	0	0.00%
<b>Fringes Benefits Subtotal:</b>		<b>8,113</b>	<b>12,412</b>	<b>11,242</b>	<b>17,213</b>	<b>17,213</b>	<b>17,213</b>	<b>15,300</b>	<b>15,300</b>	<b>15,300</b>	<b>-11.11%</b>
<b>Total Labor:</b>		<b>230,954</b>	<b>241,428</b>	<b>230,623</b>	<b>242,213</b>	<b>242,213</b>	<b>242,213</b>	<b>215,300</b>	<b>215,300</b>	<b>215,300</b>	<b>-11.11%</b>

# Winnebago County

## Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
<b>Department - 039 - Miscellaneous unclassified</b>											
<b>Travel:</b>											
Leadership Training	52000	0	0	0	15,000	29,750	29,750	50,000	50,000	50,000	233.33%
<b>Travel Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>29,750</b>	<b>29,750</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>233.33%</b>
<b>Total Travel:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>29,750</b>	<b>29,750</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>233.33%</b>
<b>Office:</b>											
Office Supplies	53000	0	14,015	0	0	0	320	0	0	0	0.00%
Postage and Box Rent	53004	0	24	453	0	0	450	900	900	900	100.00%
Computer Software	53006	0	0	0	0	0	0	25,000	25,000	25,000	100.00%
Telephone	53008	0	3,864	5,058	0	0	5,000	4,824	4,824	4,824	100.00%
<b>Office Subtotal:</b>		<b>0</b>	<b>17,903</b>	<b>5,510</b>	<b>0</b>	<b>0</b>	<b>5,770</b>	<b>30,724</b>	<b>30,724</b>	<b>30,724</b>	<b>100.00%</b>
<b>Operating:</b>											
Household Supplies	53516	23	345	152	150	150	150	0	0	0	-100.00%
Bad Debts Expense	53561	(17,788)	60,500	(50,444)	20,000	20,000	20,000	7,675	7,675	7,675	-61.63%
Property Taxes	53562	3,108	12,150	142,514	500	500	500	2,500	2,500	2,500	400.00%
Tax Refunds	53564	8,605	86,784	8,428	40,000	40,000	10,000	0	0	0	-100.00%
Operating Grants	53565	2,555,851	2,780,489	2,782,021	2,685,751	2,685,751	2,685,751	2,903,656	2,903,656	2,903,656	8.11%
Other Miscellaneous	53568	498	1,111	11,514	2,000	2,000	4,200	5,000	5,000	5,000	150.00%
Small Equipment Technology	53580	0	17,253	0	0	0	0	0	0	0	0.00%
<b>Operating Subtotal:</b>		<b>2,550,298</b>	<b>2,958,631</b>	<b>2,894,185</b>	<b>2,748,401</b>	<b>2,748,401</b>	<b>2,720,601</b>	<b>2,918,831</b>	<b>2,918,831</b>	<b>2,918,831</b>	<b>6.20%</b>
<b>Repairs &amp; Maint:</b>											
Maintenance Grounds	74021	64,146	85,299	68,408	50,000	50,000	50,000	100,000	100,000	100,000	100.00%
<b>Repairs &amp; Maint Subtotal:</b>		<b>64,146</b>	<b>85,299</b>	<b>68,408</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100.00%</b>

# Winnebago County

## Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
<b>Department - 039 - Miscellaneous unclassified</b>											
<b>Utilities:</b>											
Water and Sewer	54702	0	154	16	50	50	0	20	20	20	-60.00%
<b>Utilities Subtotal:</b>		<b>0</b>	<b>154</b>	<b>16</b>	<b>50</b>	<b>50</b>	<b>0</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>-60.00%</b>
<b>Contractual Services:</b>											
Accounting Auditing	55012	0	0	0	0	0	0	44,400	44,400	44,400	100.00%
Professional Service	55014	34,795	38,598	41,878	40,130	40,130	40,130	0	0	0	-100.00%
Property Assessments	55054	222,679	0	30,852	15,000	15,000	15,000	40,000	40,000	40,000	166.67%
<b>Contractual Services Subtotal:</b>		<b>257,474</b>	<b>38,598</b>	<b>72,730</b>	<b>55,130</b>	<b>55,130</b>	<b>55,130</b>	<b>84,400</b>	<b>84,400</b>	<b>84,400</b>	<b>53.09%</b>
<b>Insurance Expenses:</b>											
Prop Liab Insurance	76000	6,096	6,336	8,460	11,283	11,283	11,283	12,147	12,147	12,147	7.66%
<b>Insurance Expenses Subtotal:</b>		<b>6,096</b>	<b>6,336</b>	<b>8,460</b>	<b>11,283</b>	<b>11,283</b>	<b>11,283</b>	<b>12,147</b>	<b>12,147</b>	<b>12,147</b>	<b>7.66%</b>
<b>Total Other Operating:</b>		<b>2,878,014</b>	<b>3,106,921</b>	<b>3,049,309</b>	<b>2,864,864</b>	<b>2,864,864</b>	<b>2,842,784</b>	<b>3,146,122</b>	<b>3,146,122</b>	<b>3,146,122</b>	<b>9.82%</b>
<b>Transfers Out:</b>											
Other Transfers Out	59501	2,928,150	380,179	8,039,248	209,000	5,817,034	5,817,034	172,542	172,542	172,542	-17.44%
<b>Transfers Out Subtotal:</b>		<b>2,928,150</b>	<b>380,179</b>	<b>8,039,248</b>	<b>209,000</b>	<b>5,817,034</b>	<b>5,817,034</b>	<b>172,542</b>	<b>172,542</b>	<b>172,542</b>	<b>-17.44%</b>

# Winnebago County

## Budget Detail - 2023

Description	Object	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2022 Projected	2023 Request	2023 Executive	2023 Adopted	% Change From Prior Yr Adopted
<b>Department - 039 - Miscellaneous unclassified</b>											
<b>Other Financing Uses:</b>											
Res Contingencies	59502	0	0	0	300,000	201,213	0	300,000	300,000	300,000	0.00%
Res Salaries	59503	0	0	0	1,567,111	1,567,111	0	2,000,000	2,000,000	2,000,000	27.62%
<b>Other Financing Uses Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,867,111</b>	<b>1,768,324</b>	<b>0</b>	<b>2,300,000</b>	<b>2,300,000</b>	<b>2,300,000</b>	<b>23.18%</b>
<b>Total Non-Operating Expense:</b>		<b>2,928,150</b>	<b>380,179</b>	<b>8,039,248</b>	<b>2,076,111</b>	<b>7,585,358</b>	<b>5,817,034</b>	<b>2,472,542</b>	<b>2,472,542</b>	<b>2,472,542</b>	<b>19.09%</b>
<b>Expense Total:</b>		<b>6,037,118</b>	<b>3,728,527</b>	<b>11,319,180</b>	<b>5,198,188</b>	<b>10,722,185</b>	<b>8,931,781</b>	<b>5,883,964</b>	<b>5,883,964</b>	<b>5,883,964</b>	<b>13.19%</b>
<b>Miscellaneous unclassified Net/(Levy):</b>		<b>530,285</b>	<b>3,543,614</b>	<b>(6,971,572)</b>	<b>186,388</b>	<b>(5,337,609)</b>	<b>(3,545,705)</b>	<b>(641,347)</b>	<b>(641,347)</b>	<b>(641,347)</b>	<b>-444.09%</b>
Unassigned General Fund applied:											
Street assessments		222,679	0	0	0	0	0	0	0	0	0.00%
Reach Counseling		0	40,000	0	0	0	0	0	0	0	0.00%
Unassigned General Fund balance		7,893,509	3,280,483	11,587,499	2,977,535	8,794,569	8,794,569	3,996,893	3,996,893	3,996,893	34.23%
Airport portion of Debt Payoff		0	0	32,000	0	0	0	0	0	0	0.00%
PVHC portion of Debt Payoff		0	0	19,000	0	0	0	0	0	0	0.00%
Debt Service Fund portion of Debt payoff		0	0	2,814,000	0	0	0	0	0	0	0.00%
<b>Net Miscellaneous unclassified:</b>		<b>8,646,473</b>	<b>6,864,097</b>	<b>7,480,927</b>	<b>3,163,923</b>	<b>3,456,960</b>	<b>5,248,864</b>	<b>3,355,546</b>	<b>3,355,546</b>	<b>3,355,546</b>	<b>6.06%</b>

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

**WINNEBAGO COUNTY**  
**2023 BUDGET**  
**SCHEDULE OF MISCELLANEOUS OPERATING GRANT PAYMENTS**

	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Change 2023 over / (under) 2022</b>	
				<b>Amount</b>	<b>Percent</b>
Library (See attached schedule)	\$ 2,229,370	\$ 2,326,557	\$ 2,426,235	\$ 99,678	4.28%
Library fees due for County resident usage of other library systems	58,647	54,857	89,246	34,389	63%
Regional Planning Commission	153,750	126,307	170,375	44,068	35%
ADVOCAP	39,000	-	-	-	0%
County Fair Association	60,000	100,000	100,000	-	0%
Ambulance Service	3,000	3,030	2,800	(230)	-8%
Railroad Consortium	25,000	25,000	25,000	-	0%
LiveWell Fox Valley Initiative (1)	25,000	-	-	-	100%
Route 10 Transition	-		40,000	40,000	200%
Subtotal	2,593,767	2,635,751	2,853,656	217,905	8%
Culvert and Bridge Aide	158,552	50,000	50,000	0	0%
Totals	\$ 2,752,319	\$ 2,685,751	\$ 2,903,656	\$ 217,905	8.00%

**SCHEDULE OF MISCELLANEOUS INTERFUND TRANSFERS**

Industrial Development Board Grant	\$ 209,000	\$ 209,000	\$ 172,542	(36,458)	-17%
Totals	\$ 209,000	\$ 209,000	\$ 172,542	\$ (36,458)	-17%

**Note 1:** The LiveWell Fox Valley is a tri-county partnership initiative to advance a culture of health and well-being for all residents in the Fox Valley.

**COUNTY LIBRARY LEVY REQUEST  
COMPARATIVE DATA  
LEVY ANALYSIS**

	<u>Used for 2022 library allocation</u>		2021 Library Allocation	2022 Library Allocation	2023 Library Allocation	<u>Change 2023 over / (under) 2022</u>	
	<u>2022 Net Library Budget</u>	<u>Percent of County Users/Usage</u>				<u>Amount</u>	<u>Percent</u>
<b><u>Operating:</u></b>							
Menasha	\$ 1,645,287	25.1% *	\$ 416,304	\$ 396,635	\$ 412,967	\$ 16,332	4.1%
Neenah	2,287,983	38.7% *	856,638	866,093	885,449	19,357	2.2%
Omro	216,460	43.4% *	104,200	107,635	93,944	(13,691)	-12.7%
Oshkosh	3,564,466	22.9% *	642,196	771,766	816,262	44,495	5.8%
Winneconne	200,159	55.6% *	115,359	108,552	111,288	2,737	2.5%
Total operating	<u>7,914,355</u>		<u>2,134,697</u>	<u>2,250,681</u>	<u>2,319,910</u>	<u>69,229</u>	<u>3.1%</u>
<b><u>Facilities:</u></b>							
Menasha	224,400	25.1% *	59,915	55,876	56,324	449	0.8%
Neenah	-	38.7% *	14,758	-	-	-	0.0%
Omro	-	43.4% *	-	-	-	-	0.0%
Oshkosh	-	22.9% *	-	-	-	-	0.0%
Winneconne	-	55.6% *	-	-	-	-	0.0%
Total operating	<u>224,400</u>		<u>74,673</u>	<u>55,876</u>	<u>56,324</u>	<u>449</u>	<u>0.8%</u>
<b>Special Project Grant (Note below)</b>			<u>20,000</u>	<u>20,000</u>	<u>50,000</u>	<u>30,000</u>	<u>0.0%</u>
Totals	<u>\$ 8,138,755</u>		<u>\$ 2,229,370</u>	<u>\$ 2,326,557</u>	<u>\$ 2,426,235</u>	<u>\$ 99,678</u>	<u>4.3%</u>

\* *Percent of actual circulation*

**2022 Net Library Budget:** The 2023 library tax levy is based on the 2022 net budget. The formula is always based on the past year budget because the municipalities do not prepare their library budgets for the next year until after the County has completed it's budget process.

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

**Special Project Grant:** The libraries are submitting one special project request this year, divided into two parts:

The request from the libraries is for \$20,000 toward the purchase of eBooks and eAudiobooks.

The libraries are requesting that half, \$10,000, is contributed to the Winnefox Overdrive Advantage Collection. This collection only includes titles purchased by Winnefox Library System for Winnefox patrons, compared to the statewide Overdrive Collection. The total Winnefox Advantage Collection budget is comprised contributions from every library in the Winnefox System and the Winnebago special projects contributions; the Advantage Collection allows for significantly shorter wait time on holds of titles. In 2022, the total Advantage Collection budget is over \$135,000.

The second \$10,000 would supplement what the county libraries spend individually on eBooks and eAudiobooks.

In 2022, the five libraries contributed over \$75,000 from their operating and trust fund budgets towards Overdrive and Hoopla. Hoopla is a complimentary service to Overdrive that allows patrons to borrow items immediately. The desire to use the \$20,000 to reach patrons even when they cannot physically be in the building. Use of electronic materials has been rising and the pandemic crisis highlighted just how important libraries are and need to be in the digital world as well as the physical.

In addition, the County Executive is proposing in 2023 increasing the special project line item \$30,000 to fund community partnerships intended on increasing library visibility and promotion while also investing in literacy outreach. If approved, the money will be used for partnerships with the Wisconsin Herd and other promotional costs.