

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
ADMINISTRATION				
County Executive	\$ 7,000	\$ 397,786	\$ -	\$ 390,786
Corporation Counsel	374,676	1,122,231	-	747,555
County Clerk	47,500	337,393	-	289,893
Elections	35,000	174,766	-	139,766
Dog License	7,000	7,000	-	-
Treasurer	1,022,820	446,407	-	(576,413)
Administration	7,250	636,096	-	628,846
General Services	319,750	400,180	(80,430)	-
Workers Compensation Fund	1,051,482	1,056,807	(5,325)	-
Property & Liability Insurance Fund	1,201,319	1,182,531	18,788	-
Human Resources	12,050	1,111,875	-	1,099,825
Self Funded Health Insurance	18,238,856	18,854,577	(615,721)	-
Self Funded Dental Insurance	895,334	882,833	12,501	-
Finance	47,500	922,490	-	874,990
Information Technology	96,929	2,172,567	-	2,075,638
Technology Replacement	438,776	1,491,893	(1,053,117)	-
Facilities	259,904	6,599,764	-	6,339,860
	<u>24,063,146</u>	<u>37,797,196</u>	<u>(1,723,304)</u>	<u>12,010,746</u>

COUNTY EXECUTIVE

**General Fund – Department: 004
2024 BUDGET NARRATIVE**

DEPARTMENT HEAD: Jon Doemel
LOCATION: 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.

PROGRAMS:

- Boards and Commissions Appointments
- Budget
- Business Recruitment
- Citizen Inquiry and Response
- Community Involvement
- County Board and Committee Support
- Economic Development
- Employee Support and Recognition
- Policy Advocacy
- Regional Coordination
- Strategic Planning and Organizational Management

SINCE THE LAST BUDGET:

The department worked to onboard a new administrative associate shared with the department of administration. The new staff assists with scheduling and other clerical work. The staff of the department also planned and executed the second employee family night at Sunnyview. The department also planned several outings for employees including Wisconsin Herd games, the Winnebago County Fair, Waterfest and other events. The department also participated in public events and parades in Fox Crossing, Winneconne, Omro, and Neenah.

LOOKING AHEAD TO 2024:

The department is requesting an increase to the employee recognition program to develop recognition for employees throughout their career. There have been numerous requests by employees to recognize years of service prior to retirement. Currently, the county only recognizes employees who serve more than twenty years and retire. The department will continue the implementation of programmatic, non-silo budgeting.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

The County Executive's Adopted Budget reflects a \$21 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change.

Budget Amendment #276-102023-010 was presented to reduce \$14,987 from 51100 Regular Pay, it did not pass.

Budget Amendment #276-102023-012 was presented to reduce \$10,000 from 51101 Temporary Employees, this amendment did pass.

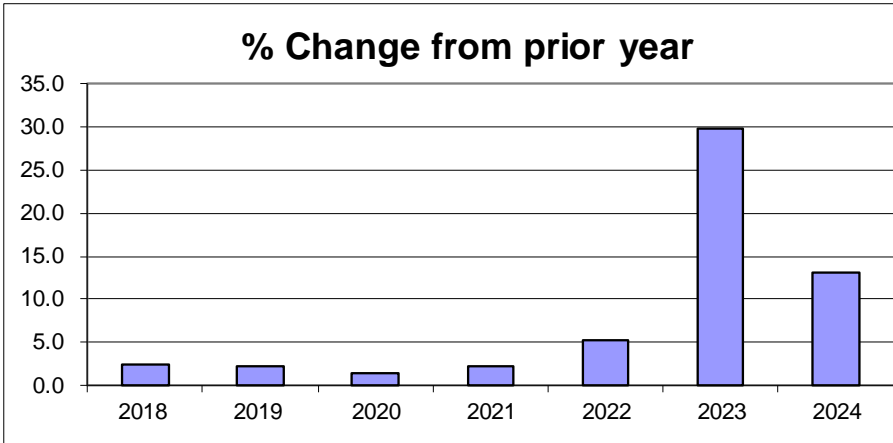
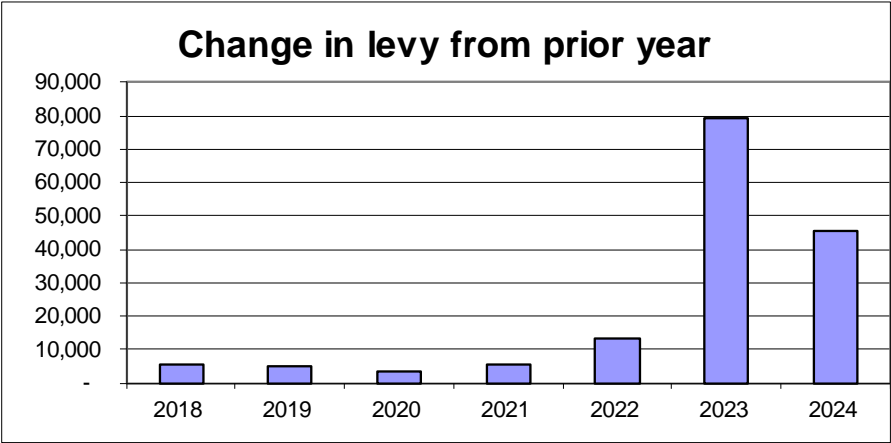
Their total reduction in levy from Executive request to Adopted budget is \$10,021.

DEPARTMENT STAFFING:

There is no change to the staffing table for 2024. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The tax levy for 2024 is \$390,786 an increase of \$45,378 or 13.14% over 2023. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - County Executive

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 345,408	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	27,092	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study.
Spec Service Awards	13,556	Increase to allow for awards throughout personnel's career.
Other small changes	4,730	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 390,786	

Financial Summary County Executive

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	3,500	7,000	7,000	7,000	7,000
Labor	132,404	320,703	306,847	306,847	333,939
Travel	8,498	16,334	7,100	13,100	10,500
Capital	-	-	-	-	-
Other Expenditures	8,502	39,483	38,461	38,461	53,347
Total Expenditures	149,404	376,520	352,408	358,408	397,786
Levy			345,408		390,786

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 004 - Executive											
Revenue											
Interfund Revenue:											
Professional Services	63002	6,000	6,000	6,000	7,000	7,000	7,000	7,000	7,000	7,000	0.00%
Interfund Revenue Subtotal:		6,000	6,000	6,000	7,000	7,000	7,000	7,000	7,000	7,000	0.00%
Total Operating Revenue:		6,000	6,000	6,000	7,000	7,000	7,000	7,000	7,000	7,000	0.00%
Revenue Total:		6,000	6,000	6,000	7,000	7,000	7,000	7,000	7,000	7,000	0.00%
Expense											
Wages:											
Regular Pay	51100	179,540	210,405	188,722	214,464	214,464	235,820	235,820	235,820	235,820	9.96%
Temporary Employees	51101	0	0	8,814	15,000	15,000	7,500	25,000	25,000	15,000	0.00%
Wages Subtotal:		179,540	210,405	197,536	229,464	229,464	243,320	260,820	260,820	250,820	9.31%
Fringes Benefits:											
FICA Medicare	51200	13,513	15,693	14,676	17,555	17,555	17,555	19,953	19,953	19,953	13.66%
Health Insurance	51201	34,623	33,956	30,329	41,786	41,786	41,786	43,124	43,124	43,124	3.20%
Dental Insurance	51202	2,174	1,805	1,435	1,979	1,979	1,979	2,060	2,060	2,060	4.09%
Workers Compensation	51203	105	248	132	167	167	167	297	297	276	65.27%
WI Retirement	51206	12,119	13,516	12,073	14,584	14,584	14,584	16,272	16,272	16,272	11.57%
Fringe Benefits Other	51207	1,693	787	1,065	1,312	1,312	1,312	1,434	1,434	1,434	9.30%
Fringes Benefits Subtotal:		64,228	66,004	59,711	77,383	77,383	77,383	83,140	83,140	83,119	7.41%
Total Labor:		243,768	276,409	257,246	306,847	306,847	320,703	343,960	343,960	333,939	8.83%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 004 - Executive											
Travel:											
Leadership Training	52000	0	0	0	0	6,000	5,500	0	0	0	0.00%
Registration Tuition	52001	0	700	2,806	2,100	2,100	3,200	3,600	3,600	3,600	71.43%
Automobile Allowance	52002	383	336	348	1,000	1,000	800	1,000	1,000	1,000	0.00%
Commercial Travel	52004	0	0	855	1,250	1,250	1,465	1,500	1,500	1,500	20.00%
Meals	52005	0	0	430	500	500	700	750	750	750	50.00%
Lodging	52006	129	0	2,852	2,250	2,250	4,000	3,200	3,200	3,200	42.22%
Other Travel Exp	52007	15	0	346	0	0	500	450	450	450	100.00%
Taxable Benefit	52008	0	0	0	0	0	169	0	0	0	0.00%
Travel Subtotal:		527	1,036	7,637	7,100	13,100	16,334	10,500	10,500	10,500	47.89%
Total Travel:		527	1,036	7,637	7,100	13,100	16,334	10,500	10,500	10,500	47.89%
Office:											
Office Supplies	53000	13	1,374	715	500	500	600	500	500	500	0.00%
Printing Supplies	53002	31	31	0	40	40	40	40	40	40	0.00%
Print Duplicate	53003	0	438	0	40	40	0	40	40	40	0.00%
Postage and Box Rent	53004	0	17	0	0	0	0	0	0	0	0.00%
Computer Software	53006	0	0	0	0	0	881	0	0	0	0.00%
Telephone	53008	362	620	679	840	840	840	1,000	1,000	1,000	19.05%
Print Duplicate	73003	236	161	144	400	400	300	400	400	400	0.00%
Postage and Box Rent	73004	35	122	88	200	200	400	200	200	200	0.00%
Computer Licensing Charge	73006	0	0	389	535	535	535	1,119	1,119	1,119	109.16%
Office Subtotal:		677	2,764	2,015	2,555	2,555	3,596	3,299	3,299	3,299	29.12%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 004 - Executive											
Operating:											
Subscriptions	53501	0	0	200	250	250	250	250	250	250	0.00%
Membership Dues	53502	373	384	584	2,200	2,200	900	2,200	2,200	2,200	0.00%
Food	53520	0	0	351	500	500	500	500	500	500	0.00%
Small Equipment	53522	0	268	0	0	0	0	0	0	0	0.00%
Motor Fuel	53548	0	0	134	0	0	0	0	0	0	0.00%
Spec Service Awards	53566	861	1,879	18,627	31,444	31,444	31,000	45,000	45,000	45,000	43.11%
Small Equipment Technology	53580	0	2,225	592	500	500	2,225	0	0	0	-100.00%
Operating Subtotal:		1,234	4,756	20,487	34,894	34,894	34,875	47,950	47,950	47,950	37.42%
Repairs & Maint:											
Technology Repair and Maintain	74029	66	66	66	116	116	116	132	132	132	13.79%
Repairs & Maint Subtotal:		66	66	66	116	116	116	132	132	132	13.79%
Insurance Expenses:											
Prop Liab Insurance	76000	480	672	845	896	896	896	1,966	1,966	1,966	119.42%
Insurance Expenses Subtotal:		480	672	845	896	896	896	1,966	1,966	1,966	119.42%
Total Other Operating:		2,457	8,258	23,413	38,461	38,461	39,483	53,347	53,347	53,347	38.70%
Expense Total:		246,752	285,703	288,296	352,408	358,408	376,520	407,807	407,807	397,786	12.88%
Executive Net/(Levy):		(240,752)	(279,703)	(282,296)	(345,408)	(351,408)	(369,520)	(400,807)	(400,807)	(390,786)	13.14%

CORPORATION COUNSEL

General Fund – Department: 010
2024 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.

PROGRAMS:

- 980 Placements
- Children in Need of Protection or Service
- Contract Preparation and Review
- County Board and Committee Support
- Guardianships
- In-Rem Tax Foreclosures
- Industrial Development Board
- Legal Counsel
- Legislative Development and Enactment
- Mental Health Commitments
- Ordinance Violations
- Protective Placements, Emergency Protective Placements
- Termination of Parental Rights

SINCE THE LAST BUDGET:

OCC has undertaken and monitored projects/initiatives such as American Rescue Plan Act (ARPA), Neighborhood Investment Fund Grant (NIFG), Opioid Settlement, Sawyer Creek, 980 Housing, Solid Waste Horizontal Groundwater litigation, Recodification, and reducing OCC's paper footprint. The need to provide quality legal training to Winnebago County departments and legal partners has become a focus, including training mental health workers in the Department of Human Services.

LOOKING AHEAD TO 2024:

The Office of the Corporation Counsel (OCC) is requesting an additional Assistant Corporation Counsel position in the 2024 budget to meet increased demand of mental health related litigation, legal counseling, and training. OCC has seen an increased demand for legal counsel, research, crafting legislation and attendance at County Board, Committee, Commission, and Task Force meetings to serve the County Executive, County Board and its supervisors, and Department Heads. An additional full-time attorney will increase the opportunities to raise revenue for Winnebago County and increase attorney time available to develop and deliver quality legal training to Winnebago County departments and legal partners. To assist in the funding of the new attorney, a current Administrative Associate III position is eliminated.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive is proposing moving two child support attorneys to the OCC. This will allow for more flexibility for attorney support. More importantly, the move will allow for cross training which will lead to better attorney development and retention. It is estimated that with child support legal functions under the OCC will add state revenue.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

The Corporation Counsel's Adopted Budget reflects a \$59 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

DEPARTMENT STAFFING:

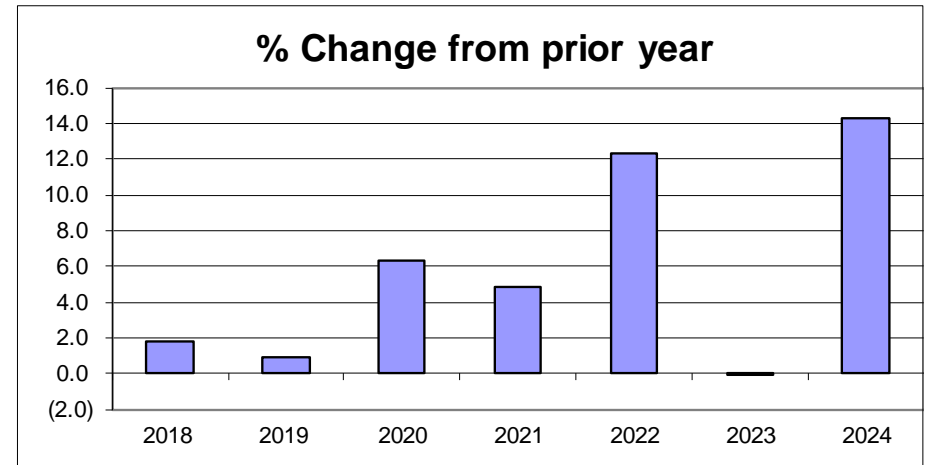
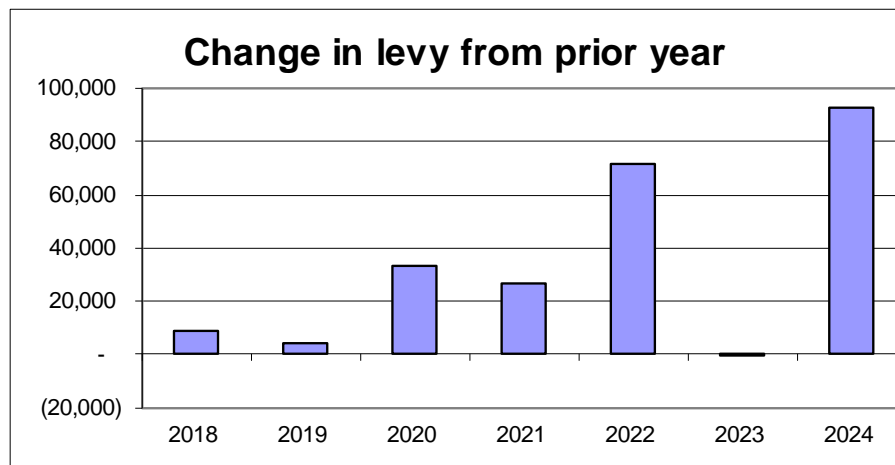
The net number of total full time equivalent employees will remain the same for the county.

The changes to the Table of Organization of Classified Positions can be found in the Overview section. For the 2024 budget, one (1) full-time Assistant/Associate Corporation Counsel position will be added to the Table of Organization of Classified Positions. One (1) full-time Administrative Associate III will be eliminated from the Table of Organization of Classified Positions.

The 2024 budget also includes transferring of two positions from Child Support to Corporation Counsel. One (1) full-time Assistant Child Support Attorney position and one (1) full-time Child Support Attorney position will move to the Corporation Counsel office as one (1) full-time Assistant Corporation Counsel position and one (1) full-time Associate Corporation Counsel.

COUNTY LEVY:

The 2024 tax levy is \$747,555, an increase of \$95,164 or 14.59% over 2023. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Corporation Counsel

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 652,391	
Revenue Changes - impact on levy:		
WI Children & Families	(184,576)	Increase for case work the Corporation Counsel will be performing that will be eligible for a cost share from Child Support funding.
Other Fees	(15,000)	Increase for additional cases for guardianships with the addition of an additional Assistant Corporation Counsel position, along with the two positions that are moving from Child Support.
Cost Share Municipalities	(68,000)	Increase in revenue received from the State of Wisconsin for the mental commitment cases. Based on the amount of cases the Corporation Counsel is handling, this revenue is set to increase in 2024.
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	344,161	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study. The department is also adding one (1) full-time Assistant Corporation Counsel position and eliminating one (1) full-time Administrative Associate III. The 2024 budget also includes transferring of two positions from Child Support to Corporation Counsel. One (1) full-time Assistant Child Support Attorney position and one (1) full-time Child Support Attorney position will move to the Corporation Counsel office as one (1) full-time Assistant Corporation Counsel position and one (1) full-time Associate Corporation Counsel.
Computer Software	(37,224)	Decrease based on 2023 budget including a one-time purchase of office management software (which was purchased using unassigned general fund balance).
Legal Services	(14,690)	Decrease based on 2023 budget including additional attorney assistance for coverage for staff attorneys during appellate litigation, special long term projects like recodification and office automation, vacation/sick time (which was funded using unassigned general fund balance). The new Assistant Corporation Counsel position requested will take the place of this expense and assist the department in handling their workload.
Unassigned general fund balance applied	69,401	The 2023 budget included unassigned general fund balance being applied to offset the one-time office management software and additional legal services needed (no unassigned general fund balance will be applied to the Corporation Counsel budget in 2024).
Other small changes	1,092	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 747,555	

Financial Summary Corporation Counsel

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	15,919	194,461	107,350	107,350	374,676
Labor	335,946	702,678	695,178	695,178	1,039,339
Travel	701	3,200	3,775	3,775	6,483
Capital	-	-	-	-	-
Other Expenditures	38,548	89,133	130,189	138,429	76,409
Total Expenditures	375,195	795,011	829,142	837,382	1,122,231
Levy Before Fund Balance Adjustment			721,792		747,555
Unassigned General Fund Balance Applied			(69,401)		-
Net Levy After Fund Balance Adjustment			652,391		747,555

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 010 - Corporation Counsel											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	9,077	0	0	0	0	0	0	0	0	0.00%
WI Children and Families	42005	0	0	0	0	0	0	0	184,576	184,576	100.00%
Intergov Rev Subtotal:		9,077	0	0	0	0	0	0	184,576	184,576	100.00%
Public Services:											
Other Fees	45002	9,384	6,351	3,870	5,000	5,000	15,000	10,000	20,000	20,000	300.00%
Service Fees	45074	0	145	255	350	350	100	100	100	100	-71.43%
Public Services Subtotal:		9,384	6,496	4,125	5,350	5,350	15,100	10,100	20,100	20,100	275.70%
Intergov Services:											
Cost Share Municipalities	43016	34,371	130,846	83,534	82,000	82,000	159,361	125,000	150,000	150,000	82.93%
Intergov Services Subtotal:		34,371	130,846	83,534	82,000	82,000	159,361	125,000	150,000	150,000	82.93%
Interfund Revenue:											
Legal Services	65086	14,508	15,000	15,000	20,000	20,000	20,000	20,000	20,000	20,000	0.00%
Interfund Revenue Subtotal:		14,508	15,000	15,000	20,000	20,000	20,000	20,000	20,000	20,000	0.00%
Total Operating Revenue:		67,340	152,342	102,659	107,350	107,350	194,461	155,100	374,676	374,676	249.02%
Revenue Total:		67,340	152,342	102,659	107,350	107,350	194,461	155,100	374,676	374,676	249.02%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 010 - Corporation Counsel											
Expense											
Wages:											
Regular Pay	51100	431,893	453,255	440,075	488,628	488,628	496,128	614,821	738,192	738,192	51.07%
Overtime	51105	3,309	2,844	4,996	7,500	7,500	7,500	7,500	7,500	7,500	0.00%
Wages Subtotal:		435,203	456,100	445,071	496,128	496,128	503,628	622,321	745,692	745,692	50.30%
Fringes Benefits:											
FICA Medicare	51200	31,697	33,570	32,531	37,955	37,955	37,955	47,033	56,471	56,471	48.78%
Health Insurance	51201	93,378	90,607	106,574	116,691	116,691	116,691	130,435	171,937	171,937	47.34%
Dental Insurance	51202	5,693	5,610	6,607	6,870	6,870	6,870	6,748	8,664	8,664	26.11%
Workers Compensation	51203	246	552	299	362	362	362	701	842	783	116.30%
WI Retirement	51206	28,534	29,292	28,486	33,736	33,736	33,736	42,422	50,935	50,935	50.98%
Fringe Benefits Other	51207	2,940	3,006	3,180	3,436	3,436	3,436	4,166	4,857	4,857	41.36%
Fringes Benefits Subtotal:		162,489	162,638	177,677	199,050	199,050	199,050	231,505	293,706	293,647	47.52%
Total Labor:		597,692	618,737	622,748	695,178	695,178	702,678	853,826	1,039,398	1,039,339	49.51%
Travel:											
Registration Tuition	52001	318	290	165	1,000	1,000	1,000	2,500	3,240	3,240	224.00%
Automobile Allowance	52002	321	595	404	1,500	1,500	1,000	1,500	1,500	1,500	0.00%
Meals	52005	61	119	27	300	300	300	300	500	500	66.67%
Lodging	52006	82	869	245	750	750	750	800	1,168	1,168	55.73%
Other Travel Exp	52007	51	0	0	75	75	50	75	75	75	0.00%
Taxable Benefit	52008	55	0	82	150	150	100	100	0	0	-100.00%
Travel Subtotal:		889	1,873	922	3,775	3,775	3,200	5,275	6,483	6,483	71.74%
Total Travel:		889	1,873	922	3,775	3,775	3,200	5,275	6,483	6,483	71.74%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 010 - Corporation Counsel											
Office:											
Office Supplies	53000	1,738	1,999	1,224	2,500	2,500	2,000	1,500	1,700	1,700	-32.00%
Stationery and Forms	53001	625	717	0	600	600	600	600	600	600	0.00%
Printing Supplies	53002	1,723	2,158	1,155	2,200	2,200	1,800	2,000	2,000	2,000	-9.09%
Postage and Box Rent	53004	226	372	71	300	300	200	250	250	250	-16.67%
Computer Supplies	53005	332	0	0	100	100	25	25	25	25	-75.00%
Computer Software	53006	0	0	736	49,851	49,851	30,000	12,000	12,627	12,627	-74.67%
Telephone	53008	999	1,118	748	1,250	1,250	1,700	2,000	1,415	1,415	13.20%
Print Duplicate	73003	9,804	11,382	9,366	10,000	10,000	5,000	6,000	6,000	6,000	-40.00%
Postage and Box Rent	73004	2,289	2,019	1,728	2,000	2,000	1,500	1,500	1,500	1,500	-25.00%
Computer Licensing Charge	73006	0	0	1,361	1,361	1,361	1,361	3,000	3,746	3,746	175.24%
Office Subtotal:		17,736	19,765	16,389	70,162	70,162	44,186	28,875	29,863	29,863	-57.44%
Operating:											
Subscriptions	53501	323	3,012	3,408	4,400	4,400	4,400	5,000	5,000	5,000	13.64%
Membership Dues	53502	1,725	1,626	1,634	1,850	1,850	1,850	2,500	3,750	3,750	102.70%
Publish Legal Notices	53503	0	49	104	200	200	0	0	0	0	-100.00%
Food	53520	14	0	0	50	50	50	100	100	100	100.00%
Small Equipment	53522	12	6,828	388	1,500	1,500	1,500	1,000	1,000	1,000	-33.33%
Legal Fees	53530	516	1,376	775	1,500	1,500	500	1,000	1,000	1,000	-33.33%
Other Operating Supplies	53533	285	0	20	0	0	0	0	0	0	0.00%
Witness Expense	53535	0	0	0	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Operating Licenses Fees	53553	40	100	50	50	50	60	60	60	60	20.00%
Small Equipment Technology	53580	9,160	0	0	0	0	0	1,625	0	0	0.00%
Legal Fees	73041	165	199	0	0	0	0	0	0	0	0.00%
Operating Subtotal:		12,239	13,190	6,379	10,550	10,550	9,360	12,285	11,910	11,910	12.89%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 010 - Corporation Counsel											
Repairs & Maint:											
Maintenance Equipment	54022	129	0	0	0	0	0	0	0	0	0.00%
Technology Repair and Maintain	74029	264	264	297	297	297	297	330	330	330	11.11%
Repairs & Maint Subtotal:		393	264	297	297	297	297	330	330	330	11.11%
Contractual Services:											
Legal Services	55001	0	2,557	35,045	44,690	52,930	30,000	30,000	30,000	30,000	-32.87%
Transcription Services	55009	1,017	1,195	1,633	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Professional Service	55014	151	0	0	0	0	0	0	0	0	0.00%
Other Contract Serv	55030	39	65	196	200	200	1,000	200	200	200	0.00%
Contractual Services Subtotal:		1,207	3,816	36,874	46,890	55,130	33,000	32,200	32,200	32,200	-31.33%
Insurance Expenses:											
Prop Liab Insurance	56000	60	0	0	0	0	0	0	0	0	0.00%
Prop Liab Insurance	76000	1,080	1,572	2,174	2,290	2,290	2,290	2,106	2,106	2,106	-8.03%
Insurance Expenses Subtotal:		1,140	1,572	2,174	2,290	2,290	2,290	2,106	2,106	2,106	-8.03%
Total Other Operating:		32,715	38,607	62,113	130,189	138,429	89,133	75,796	76,409	76,409	-41.31%
Expense Total:		631,295	659,217	685,783	829,142	837,382	795,011	934,897	1,122,290	1,122,231	35.35%
Corporation Counsel Net/(Levy):		(563,955)	(506,875)	(583,124)	(721,792)	(730,032)	(600,550)	(779,797)	(747,614)	(747,555)	3.57%
Unassigned General Fund Balance Applied:		0	0	0	69,401	69,401	0	0	0	0	-100.00%
Corporation Counsel Net/(Levy):		(563,955)	(506,875)	(583,124)	(652,391)	(660,631)	(600,550)	(779,797)	(747,614)	(747,555)	14.59%

COUNTY CLERK

General Fund – Departments: 006-008
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Julie A. Barthels
LOCATION: 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.

PROGRAMS:

- Agenda Management
- County Board and Committee Support
- Dog Licenses
- Election Administration
- Marriage License
- Notary Public Services
- Publications
- Records Management
- Records Requests

SINCE THE LAST BUDGET:

In February of 2023, Julie Barthels was sworn in to replace Sue Ertmer as County Clerk. Work permits for minors are no longer part of our budget, the State of Wisconsin took them over by providing on-line services. The County Clerk's office acquired a printer from the General Services Department to allow us to print County Board packets and Committee packets at a higher rate of speed. The Clerk's office has made this printer available to other Departments for higher quantity jobs.

LOOKING AHEAD TO 2024:

The office will work with other departments to implement agenda software, which will increase transparency of agenda items while considerably reducing the time it takes to post agendas.

Elections will see a large increase due to four elections in 2024:

1. February 20, 2024 – Spring Primary
2. April 2, 2024 – Spring & Presidential Preference Election
3. August 13, 2024 – Partisan Primary
4. November 4, 2024 – General Election (Presidential)

The number of ballots that are ordered for each election has been increasing due to higher voter turnouts, ordering close to 80 - 100% of the number of registered voters per election. The 2024 budget is higher to be prepared for any surprises that might arise.

The Dog License Fund will remain the same, but a small increase in expense budget to allow for any unexpected dog bites in the County. The fund is fully reimbursed by the municipalities so there is no levy to this fund.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive is not proposing any changes to County Clerk Barthel's recommended budget.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

The County Clerk's Adopted Budget reflects a \$16 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change.

Budget amendment #276-10202023-011 to add one (1) part-time Administrative Associate III position to the Table of Organization of Classified Positions was presented and passed, the overall increase to the labor category for this position is \$35,131.

The Worker's Compensation line change from \$225 to \$231, an increase of \$6, includes the \$16 reduction as mentioned above as well as a \$22 increase for the new position.

Their total addition in levy from Executive request to Adopted budget is \$35,115.

DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section. For the 2024 budget, one (1) part-time Administration Associate III position will be added to the Table of Organization of Classified Positions. This position was added by County Board budget amendment #276-10202023-011.

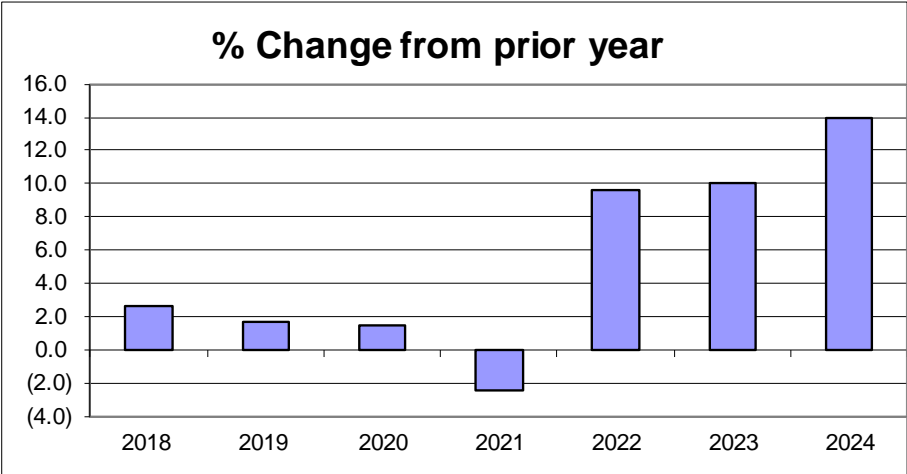
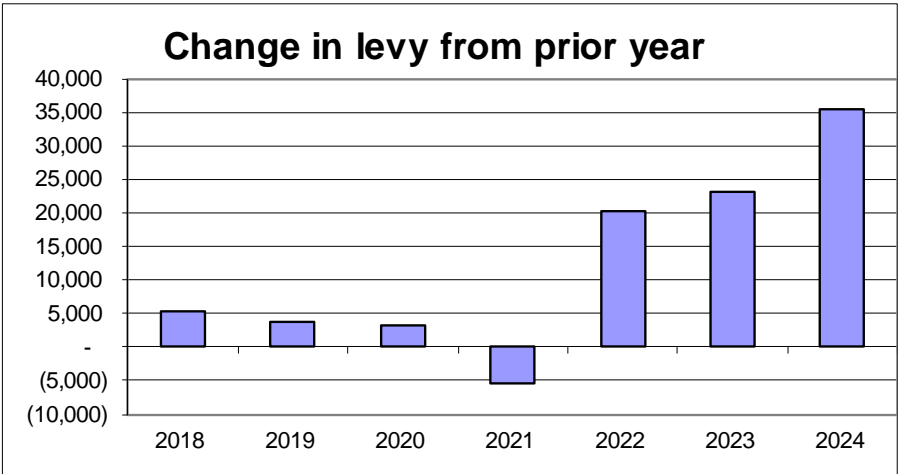
COUNTY LEVY:

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

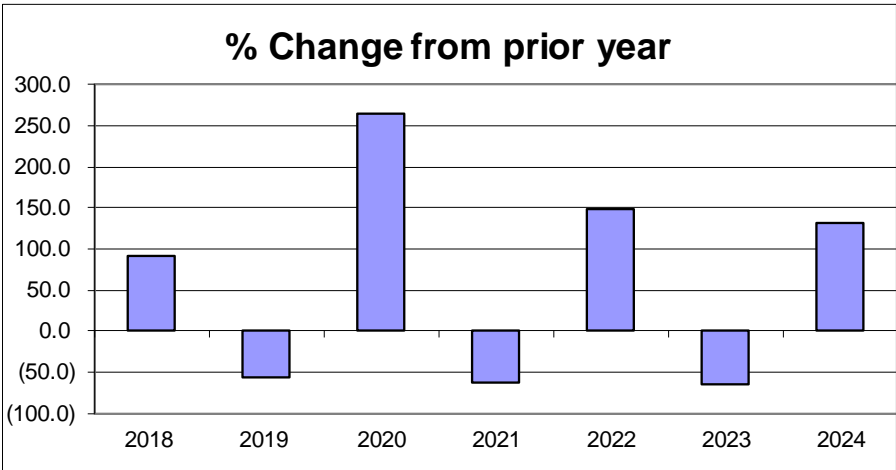
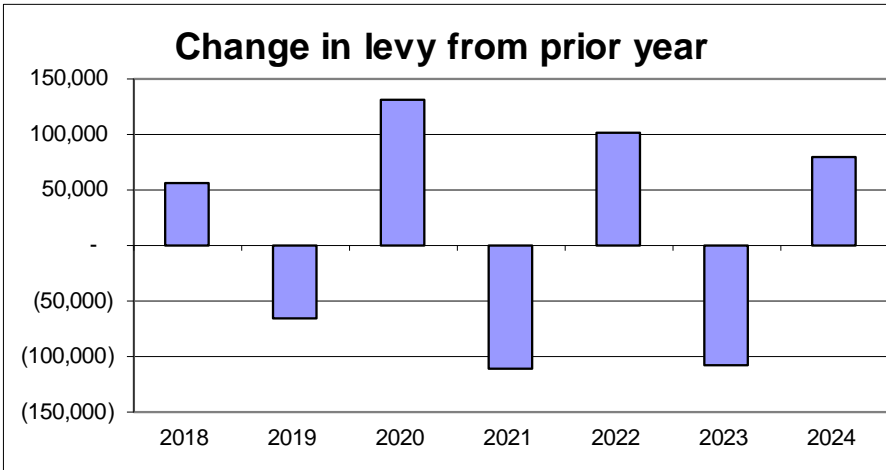
The tax levy for Clerk for 2024 is \$289,893 an increase of \$35,445 or 13.93% over 2023. A schedule of significant changes follows.

The tax levy for Elections for 2024 is \$139,766, an increase of \$79,615 or 132.36% over 2023. The increase is based on having four elections (spring primary, spring general, partisan primary, fall general) in 2024, while only two elections (spring primary, spring general) were held in 2023. A schedule of significant changes follows.

This graph shows the County Clerk office operational budget:



This graph shows the County Clerk election data:



SIGNIFICANT CHANGES FROM 2023 ADOPTED - County Clerk & Elections

Account	Amount			Description
Significant changes from 2023	Clerk	Elections	Dog Licenses	
Tax Levy 2023	\$ 254,448	\$ 60,151	\$ -	
Revenue Changes - impact on levy:				
None	-	-	-	
Expense Changes - impact on levy:				
Labor	31,943	-	-	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study. The department is also adding one (1) part-time Administration Associate III position.
Print Duplicate	-	51,500	-	Increase due to four elections in 2024, while there were only two in 2023.
Data Processing	-	21,000	-	Increase due to four elections in 2024, while there were only two in 2023.
Other small changes	3,502	7,115	-	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 289,893	\$ 139,766	\$ -	

Financial Summary County Clerk

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	15,962	44,750	49,650	49,650	47,500
Labor	142,963	285,843	291,852	291,852	323,795
Travel	1,200	1,201	1,300	1,300	1,550
Capital	-	-	-	-	-
Other Expenditures	5,825	10,660	10,946	10,946	12,048
Total Expenditures	149,988	297,704	304,098	304,098	337,393
Levy			254,448		289,893

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 006 - Clerk											
Revenue											
Licenses:											
Marriage Licenses	44000	31,800	36,360	41,895	45,000	45,000	42,750	45,000	45,000	45,000	0.00%
Marriage License Waiver	44001	2,200	2,425	2,285	3,000	3,000	2,000	2,500	2,500	2,500	-16.67%
Work Permits	44004	180	758	873	1,500	1,500	0	0	0	0	-100.00%
Domestic Partnership	44011	0	70	0	0	0	0	0	0	0	0.00%
Licenses Subtotal:		34,180	39,613	45,053	49,500	49,500	44,750	47,500	47,500	47,500	-4.04%
Public Services:											
Other Fees	45002	12	33	54	150	150	0	0	0	0	-100.00%
Forms Copies Etc	45003	155	100	57	0	0	0	0	0	0	0.00%
Telephone	45009	2	4	1	0	0	0	0	0	0	0.00%
Mail Service Revenue	45015	16	3	0	0	0	0	0	0	0	0.00%
Public Services Subtotal:		185	140	112	150	150	0	0	0	0	-100.00%
Total Operating Revenue:											
		34,365	39,752	45,165	49,650	49,650	44,750	47,500	47,500	47,500	-4.33%
Misc Revenues:											
Material Sales	48105	53	10	140	0	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		53	10	140	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:											
		53	10	140	0	0	0	0	0	0	0.00%
Revenue Total:											
		34,417	39,762	45,305	49,650	49,650	44,750	47,500	47,500	47,500	-4.33%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 006 - Clerk											
Expense											
Wages:											
Regular Pay	51100	178,291	185,308	190,954	194,548	194,548	197,000	194,287	194,287	213,788	9.89%
Overtime	51105	1,333	685	1,340	1,000	1,000	2,500	1,220	1,220	1,220	22.00%
Comp Time	51108	0	1,686	1,753	900	900	1,500	1,295	1,295	1,530	70.00%
Wages Subtotal:		179,624	187,679	194,048	196,448	196,448	201,000	196,802	196,802	216,538	10.23%
Fringes Benefits:											
FICA Medicare	51200	12,896	13,468	13,756	15,029	15,029	15,000	15,056	15,056	16,566	10.23%
Health Insurance	51201	43,278	44,465	47,736	61,874	61,874	52,000	58,063	58,063	69,887	12.95%
Dental Insurance	51202	2,522	2,595	2,696	3,435	3,435	3,200	3,586	3,586	4,154	20.93%
Workers Compensation	51203	104	229	130	143	143	143	225	225	231	61.54%
WI Retirement	51206	11,056	12,089	12,606	13,358	13,358	13,200	13,579	13,579	14,941	11.85%
Fringe Benefits Other	51207	1,491	1,536	1,615	1,565	1,565	1,300	1,369	1,369	1,478	-5.56%
Fringes Benefits Subtotal:		71,348	74,382	78,540	95,404	95,404	84,843	91,878	91,878	107,257	12.42%
Total Labor:		250,972	262,061	272,588	291,852	291,852	285,843	288,680	288,680	323,795	10.94%
Travel:											
Registration Tuition	52001	0	125	280	250	250	250	250	250	250	0.00%
Automobile Allowance	52002	0	254	389	350	350	0	200	200	200	-42.86%
Meals	52005	0	24	69	100	100	21	100	100	100	0.00%
Lodging	52006	218	431	767	600	600	930	1,000	1,000	1,000	66.67%
Other Travel Exp	52007	40	7	0	0	0	0	0	0	0	0.00%
Travel Subtotal:		258	842	1,505	1,300	1,300	1,201	1,550	1,550	1,550	19.23%
Total Travel:		258	842	1,505	1,300	1,300	1,201	1,550	1,550	1,550	19.23%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 006 - Clerk											
Capital Outlay:											
Equipment	58004	1,688	0	0	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		1,688	0	0	0	0	0	0	0	0	0.00%
Total Capital:		1,688	0	0	0	0	0	0	0	0	0.00%
Office:											
Office Supplies	53000	1,054	1,338	991	1,000	1,000	1,200	1,300	1,300	1,300	30.00%
Stationery and Forms	53001	0	0	0	50	50	75	100	100	100	100.00%
Printing Supplies	53002	258	353	332	100	100	600	1,000	1,000	1,000	900.00%
Print Duplicate	53003	0	81	0	0	0	0	0	0	0	0.00%
Postage and Box Rent	53004	8	31	0	0	0	0	0	0	0	0.00%
Computer Software	53006	0	0	0	150	150	315	300	300	300	100.00%
Telephone	53008	1,907	1,108	959	1,100	1,100	1,370	1,400	1,400	1,400	27.27%
Print Duplicate	73003	2,948	3,204	3,959	3,400	3,400	2,630	3,400	3,400	3,400	0.00%
Postage and Box Rent	73004	421	912	372	600	600	306	600	600	600	0.00%
Computer Licensing Charge	73006	0	0	1,758	1,217	1,217	1,217	1,492	1,492	1,492	22.60%
Office Subtotal:		6,596	7,026	8,371	7,617	7,617	7,713	9,592	9,592	9,592	25.93%
Operating:											
Subscriptions	53501	44	182	120	200	200	120	200	200	200	0.00%
Membership Dues	53502	125	125	125	125	125	125	125	125	125	0.00%
Food	53520	0	29	0	0	0	0	0	0	0	0.00%
Small Equipment	53522	0	0	0	500	500	300	500	500	500	0.00%
Other Operating Supplies	53533	56	15	179	0	0	50	100	100	100	100.00%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 006 - Clerk											
Interpreter Fees	53537	120	0	0	200	200	0	200	200	200	0.00%
Operating Licenses Fees	53553	20	0	40	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	344	0	0	0	0	0	0	0	0	0.00%
Operating Subtotal:		709	351	463	1,025	1,025	595	1,125	1,125	1,125	9.76%
Repairs & Maint:											
Technology Repair and Maintain	74029	462	462	462	462	462	462	462	462	462	0.00%
Repairs & Maint Subtotal:		462	462	462	462	462	462	462	462	462	0.00%
Contractual Services:											
Data Processing	55013	1,125	0	0	0	0	0	0	0	0	0.00%
Professional Service	55014	0	179	0	0	0	0	0	0	0	0.00%
Administration Fee	55037	0	0	0	0	0	48	0	0	0	0.00%
Contractual Services Subtotal:		1,125	179	0	0	0	48	0	0	0	0.00%
Insurance Expenses:											
Prop Liab Insurance	56000	30	0	60	0	0	0	0	0	0	0.00%
Prop Liab Insurance	76000	708	1,020	1,725	1,842	1,842	1,842	869	869	869	-52.82%
Insurance Expenses Subtotal:		738	1,020	1,785	1,842	1,842	1,842	869	869	869	-52.82%
Total Other Operating:		9,630	9,038	11,081	10,946	10,946	10,660	12,048	12,048	12,048	10.07%
Expense Total:		262,547	271,941	285,174	304,098	304,098	297,704	302,278	302,278	337,393	10.95%
Clerk Net/(Levy):		(228,130)	(232,179)	(239,869)	(254,448)	(254,448)	(252,954)	(254,778)	(254,778)	(289,893)	13.93%

Financial Summary Elections

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	8,010	40,715	40,010	40,010	35,000
Labor	300	300	500	500	750
Travel	105	105	250	250	500
Capital	-	-	-	-	-
Other Expenditures	87,739	92,156	99,411	99,411	173,516
Total Expenditures	88,144	92,561	100,161	100,161	174,766
Levy			60,151		139,766

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 007 - Elections											
Revenue											
Intergov Rev:											
Other Grantor Agencies	42019	32,863	22,363	10,680	8,010	8,010	8,010	0	0	0	-100.00%
Intergov Rev Subtotal:		32,863	22,363	10,680	8,010	8,010	8,010	0	0	0	-100.00%
Public Services:											
Forms Copies Etc	45003	0	354	0	0	0	0	0	0	0	0.00%
Mail Service Revenue	45015	0	14	0	0	0	0	0	0	0	0.00%
Public Services Subtotal:		0	368	0	0	0	0	0	0	0	0.00%
Intergov Services:											
Other Fees	43001	18,990	27,758	26,049	32,000	32,000	32,705	35,000	35,000	35,000	9.38%
Intergov Services Subtotal:		18,990	27,758	26,049	32,000	32,000	32,705	35,000	35,000	35,000	9.38%
Total Operating Revenue:		51,853	50,490	36,729	40,010	40,010	40,715	35,000	35,000	35,000	-12.52%
Revenue Total:		51,853	50,490	36,729	40,010	40,010	40,715	35,000	35,000	35,000	-12.52%
Expense											
Wages:											
Other Per Diem	51107	930	540	890	500	500	300	750	750	750	50.00%
Wages Subtotal:		930	540	890	500	500	300	750	750	750	50.00%
Total Labor:		930	540	890	500	500	300	750	750	750	50.00%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 007 - Elections											
Travel:											
Automobile Allowance	52002	561	424	281	250	250	105	500	500	500	100.00%
Meals	52005	78	77	0	0	0	0	0	0	0	0.00%
Lodging	52006	204	0	0	0	0	0	0	0	0	0.00%
Other Travel Exp	52007	36	5	0	0	0	0	0	0	0	0.00%
Taxable Benefit	52008	10	0	0	0	0	0	0	0	0	0.00%
Travel Subtotal:		889	507	281	250	250	105	500	500	500	100.00%
Total Travel:		889	507	281	250	250	105	500	500	500	100.00%
Capital Outlay:											
Equipment Technology	58003	0	0	5,000	0	0	0	0	0	0	0.00%
Equipment	58004	17,745	0	0	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		17,745	0	5,000	0	0	0	0	0	0	0.00%
Total Capital:		17,745	0	5,000	0	0	0	0	0	0	0.00%
Office:											
Office Supplies	53000	2,008	30	1,615	750	750	1,300	1,500	1,500	1,500	100.00%
Stationery and Forms	53001	561	222	1,469	250	250	250	250	250	250	0.00%
Printing Supplies	53002	0	0	108	0	0	0	0	0	0	0.00%
Print Duplicate	53003	106,883	36,536	81,401	48,500	48,500	38,327	100,000	100,000	100,000	106.19%
Postage and Box Rent	53004	127	14	16	0	0	0	0	0	0	0.00%
Telephone	53008	6,075	2,138	3,375	1,600	1,600	1,100	3,200	3,200	3,200	100.00%
Print Duplicate	73003	0	0	70	0	0	0	0	0	0	0.00%
Office Subtotal:		115,653	38,940	88,054	51,100	51,100	40,977	104,950	104,950	104,950	105.38%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 007 - Elections											
Operating:											
Subscriptions	53501	3,570	10,680	10,680	8,010	8,010	8,010	0	0	0	-100.00%
Publish Legal Notices	53503	10,555	4,026	4,452	5,000	5,000	8,400	12,000	12,000	12,000	140.00%
Food	53520	426	42	323	250	250	0	250	250	250	0.00%
Other Operating Supplies	53533	513	0	478	500	500	100	500	500	500	0.00%
Operating Licenses Fees	53553	13,899	13,899	13,899	14,316	14,316	13,899	14,316	14,316	14,316	0.00%
Small Equipment Technology	53580	11,547	11,683	4,826	0	0	0	0	0	0	0.00%
Operating Subtotal:		40,510	40,331	34,659	28,076	28,076	30,409	27,066	27,066	27,066	-3.60%
Repairs & Maint:											
Equipment Repairs	54029	235	235	235	235	235	470	500	500	500	112.77%
Repairs & Maint Subtotal:		235	235	235	235	235	470	500	500	500	112.77%
Contractual Services:											
Data Processing	55013	32,286	18,542	39,761	20,000	20,000	20,300	41,000	41,000	41,000	105.00%
Other Contract Serv	55030	0	0	2,133	0	0	0	0	0	0	0.00%
Contractual Services Subtotal:		32,286	18,542	41,894	20,000	20,000	20,300	41,000	41,000	41,000	105.00%
Total Other Operating:		188,685	98,048	164,842	99,411	99,411	92,156	173,516	173,516	173,516	74.54%
Expense Total:		208,249	99,095	171,013	100,161	100,161	92,561	174,766	174,766	174,766	74.49%
Elections Net/(Levy):		(156,396)	(48,605)	(134,284)	(60,151)	(60,151)	(51,846)	(139,766)	(139,766)	(139,766)	132.36%

Financial Summary Dog License Fund

Items	2023 7-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	-	6,190	6,190	6,190	7,000
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	3,213	6,190	6,190	6,190	7,000
Total Expenditures	3,213	6,190	6,190	6,190	7,000
Levy			-		-

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 008 - Dog licenses											
Revenue											
Licenses:											
Dog License	44002	4,404	2,594	7,710	6,190	6,190	6,190	7,000	7,000	7,000	13.09%
Licenses Subtotal:		4,404	2,594	7,710	6,190	6,190	6,190	7,000	7,000	7,000	13.09%
Total Operating Revenue:		4,404	2,594	7,710	6,190	6,190	6,190	7,000	7,000	7,000	13.09%
Revenue Total:		4,404	2,594	7,710	6,190	6,190	6,190	7,000	7,000	7,000	13.09%
Expense											
Office:											
Office Supplies	53000	1,444	0	1,557	1,600	1,600	1,600	2,500	2,500	2,500	56.25%
Office Subtotal:		1,444	0	1,557	1,600	1,600	1,600	2,500	2,500	2,500	56.25%
Operating:											
Publish Legal Notices	53503	700	340	553	700	700	700	1,000	1,000	1,000	42.86%
Other Operating Supplies	53533	0	1,444	0	0	0	0	0	0	0	0.00%
Operating Subtotal:		700	1,784	553	700	700	700	1,000	1,000	1,000	42.86%
Contractual Services:											
Other Contract Serv	55030	2,260	810	5,600	3,890	3,890	3,890	3,500	3,500	3,500	-10.03%
Contractual Services Subtotal:		2,260	810	5,600	3,890	3,890	3,890	3,500	3,500	3,500	-10.03%
Total Other Operating:		4,404	2,594	7,710	6,190	6,190	6,190	7,000	7,000	7,000	13.09%
Expense Total:		4,404	2,594	7,710	6,190	6,190	6,190	7,000	7,000	7,000	13.09%
Dog licenses Net/(Levy):		0	0	0	0	0	0	0	0	0	0.00%

COUNTY CLERK
PROGRAM BUDGETS

								TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	2024	2023	2022	2024	2023
								ADOPTED	ADOPTED	ADOPTED	OVER 2023	OVER 2022
County Clerk	1006	323,795	1,550	-	12,048	337,393	47,500	289,893	254,448	231,319	13.93	10.00
Elections	1007	750	500	-	173,516	174,766	35,000	139,766	60,151	168,374	132.36	(64.28)
Dog License Fund	1008	-	-	-	7,000	7,000	7,000	-	-	-	-	-
Grand Totals		324,545	2,050	-	192,564	519,159	89,500	429,659	314,599	399,693	36.57	(21.29)

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.

PROGRAMS:

- County Board and Committee Support
- Delinquent Real Estate Tax Administration
- General Administration
- Property Tax Administration
- Reporting

SINCE THE LAST BUDGET:

County Treasurer Mary Krueger retired effective April 3, 2023, and Amber Hoppa became the new County Treasurer on April 4, 2023. Tax bill text and email notifications were also implemented in April 2023.

LOOKING AHEAD TO 2024:

The largest change from the 2023 budget is in interest income, which is increasing due to higher rates expected on bank balances.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive is not proposing any changes to Treasurer Hoppa's recommended budget.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

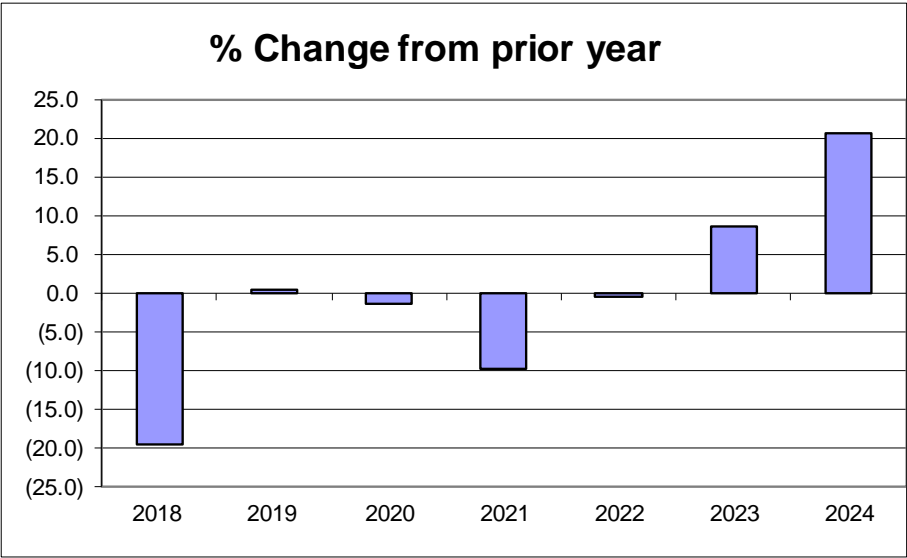
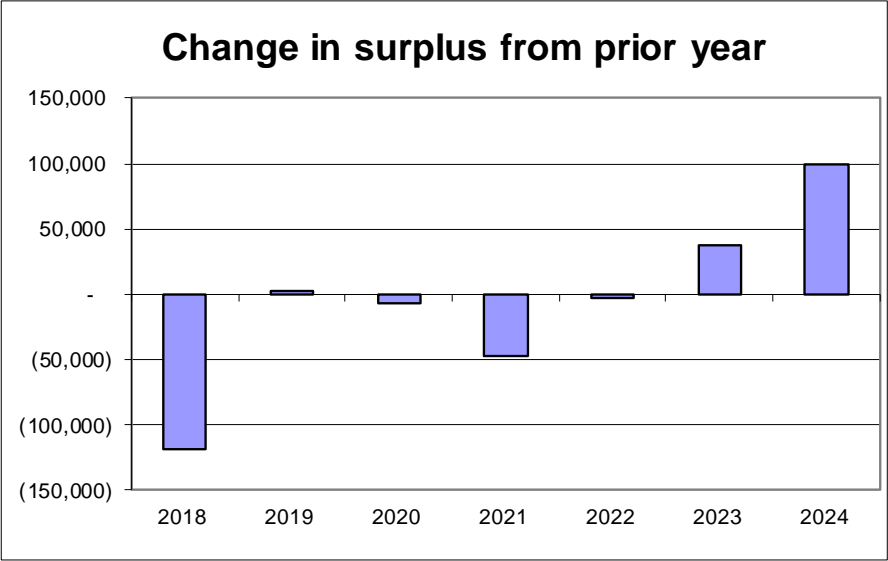
The Treasurer's Adopted Budget reflects a \$18 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

DEPARTMENT STAFFING:

There is no change to the staffing table for 2024. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The Treasurer’s office has more revenues than expenditures. As such, there is no tax levy for this operation. The excess of revenues over expenditures for 2024 is projected to be \$576,413, which is an increase of \$99,208 or 20.79% over 2023. This surplus is used to reduce the overall tax levy for the County. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Treasurer

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ (477,205)	
Revenue Changes - impact on levy:		
Interest on Taxes	25,000	Decrease based on three year average in actual interest received.
Interest on Banking	(124,000)	Increase due to rising interest rates.
Expense Changes - impact on levy:		
None	-	
Other small changes	(208)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ (576,413)	

Financial Summary Treasurer

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	654,202	940,820	920,825	920,825	1,022,820
Labor	168,493	329,337	331,711	331,711	333,522
Travel	1,155	1,924	1,781	1,781	2,100
Capital	-	-	-	-	-
Other Expenditures	40,043	96,304	110,128	110,128	110,785
Total Expenditures	209,691	427,565	443,620	443,620	446,407
Levy			(477,205)		(576,413)

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 009 - Treasurer											
Revenue											
Taxes:											
Interest on Taxes	41002	878,657	877,908	752,531	800,000	800,000	700,000	775,000	775,000	775,000	-3.13%
Taxes Subtotal:		878,657	877,908	752,531	800,000	800,000	700,000	775,000	775,000	775,000	-3.13%
Intergov Rev:											
WI Dept of Administration	42002	72	0	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		72	0	0	0	0	0	0	0	0	0.00%
Public Services:											
Other Fees	45002	20,038	36,834	19,713	20,000	20,000	18,000	20,000	20,000	20,000	0.00%
Forms Copies Etc	45003	39	34	17	25	25	20	20	20	20	-20.00%
Search Notice Fees	45008	6,000	23,400	16,100	16,000	16,000	14,000	15,000	15,000	15,000	-6.25%
Public Services Subtotal:		26,078	60,268	35,830	36,025	36,025	32,020	35,020	35,020	35,020	-2.79%
Interfund Revenue:											
Professional Services	63002	8,400	9,000	9,000	8,000	8,000	8,000	12,000	12,000	12,000	50.00%
Interfund Revenue Subtotal:		8,400	9,000	9,000	8,000	8,000	8,000	12,000	12,000	12,000	50.00%
Total Operating Revenue:		913,207	947,176	797,360	844,025	844,025	740,020	822,020	822,020	822,020	-2.61%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 009 - Treasurer											
Misc Revenues:											
Interest on Banking	48006	0	0	0	76,000	76,000	200,000	100,000	200,000	200,000	163.16%
Sale Of Tax Deeds Gain Loss	48103	(18,342)	71,685	188,570	0	0	0	0	0	0	0.00%
Other Miscellaneous Revenues	48109	1,506	1,040	126,720	800	800	800	800	800	800	0.00%
Misc Revenues Subtotal:		(16,836)	72,725	315,290	76,800	76,800	200,800	100,800	200,800	200,800	161.46%
Total Non-Operating Revenue:		(16,836)	72,725	315,290	76,800	76,800	200,800	100,800	200,800	200,800	161.46%
Revenue Total:		896,371	1,019,902	1,112,651	920,825	920,825	940,820	922,820	1,022,820	1,022,820	11.08%
Expense											
Wages:											
Regular Pay	51100	200,753	208,992	212,276	219,117	219,117	222,867	221,830	221,830	221,830	1.24%
Comp Time	51108	0	0	0	0	0	24	0	0	0	0.00%
Wages Subtotal:		200,753	208,992	212,276	219,117	219,117	222,891	221,830	221,830	221,830	1.24%
Fringes Benefits:											
FICA Medicare	51200	14,162	14,982	15,231	16,763	16,763	16,218	16,971	16,971	16,971	1.24%
Health Insurance	51201	66,969	74,838	74,838	74,817	74,817	70,453	74,145	74,145	74,145	-0.90%
Dental Insurance	51202	3,352	4,349	4,349	4,348	4,348	3,675	3,764	3,764	3,764	-13.43%
Workers Compensation	51203	117	256	142	160	160	156	254	254	236	47.50%
WI Retirement	51206	13,562	14,107	13,789	14,900	14,900	14,561	15,307	15,307	15,307	2.73%
Fringe Benefits Other	51207	1,552	1,595	1,640	1,606	1,606	1,383	1,269	1,269	1,269	-20.98%
Fringes Benefits Subtotal:		99,715	110,127	109,989	112,594	112,594	106,446	111,710	111,710	111,692	-0.80%
Total Labor:		300,468	319,119	322,265	331,711	331,711	329,337	333,540	333,540	333,522	0.55%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 009 - Treasurer											
Travel:											
Registration Tuition	52001	75	125	250	425	425	425	375	550	550	29.41%
Automobile Allowance	52002	95	0	385	366	366	500	400	450	450	22.95%
Lodging	52006	218	96	378	990	990	999	900	1,100	1,100	11.11%
Other Travel Exp	52007	30	0	0	0	0	0	0	0	0	0.00%
Travel Subtotal:		418	221	1,013	1,781	1,781	1,924	1,675	2,100	2,100	17.91%
Total Travel:		418	221	1,013	1,781	1,781	1,924	1,675	2,100	2,100	17.91%
Office:											
Office Supplies	53000	422	324	355	500	500	600	500	500	500	0.00%
Stationery and Forms	53001	2,426	2,689	2,071	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
Printing Supplies	53002	248	859	689	800	800	800	800	800	800	0.00%
Postage and Box Rent	53004	1,596	3,430	2,647	3,500	3,500	3,977	4,500	4,500	4,500	28.57%
Computer Supplies	53005	0	45	103	0	0	0	0	0	0	0.00%
Telephone	53008	532	805	313	600	600	600	1,200	1,200	1,200	100.00%
Print Duplicate	73003	1,876	1,771	1,848	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Postage and Box Rent	73004	11,271	9,920	11,224	11,000	11,000	5,900	11,000	11,000	11,000	0.00%
Computer Licensing Charge	73006	0	0	1,217	1,217	1,217	1,217	1,492	1,492	1,492	22.60%
Office Subtotal:		18,370	19,843	20,467	22,617	22,617	18,094	24,492	24,492	24,492	8.29%
Operating:											
Membership Dues	53502	100	100	100	100	100	0	100	100	100	0.00%
Publish Legal Notices	53503	0	10,250	6,784	12,500	12,500	12,000	12,000	12,000	12,000	-4.00%
Food	53520	0	0	0	0	0	49	0	0	0	0.00%
Small Equipment	53522	0	187	1,294	0	0	1,220	400	400	400	100.00%
Legal Fees	53530	225	165	148	250	250	250	200	200	200	-20.00%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 009 - Treasurer											
Tax Deed Expense	53531	9,566	17,669	7,387	15,000	15,000	12,000	15,000	15,000	15,000	0.00%
Operating Licenses Fees	53553	40	0	40	0	0	0	60	60	60	100.00%
Other Miscellaneous	53568	13	32	39	50	50	80	75	75	75	50.00%
Small Equipment Technology	53580	72	0	0	0	0	0	0	0	0	0.00%
Operating Subtotal:		10,015	28,403	15,792	27,900	27,900	25,599	27,835	27,835	27,835	-0.23%
Repairs & Maint:											
Technology Repair and Maintain	74029	429	429	429	396	396	396	396	396	396	0.00%
Repairs & Maint Subtotal:		429	429	429	396	396	396	396	396	396	0.00%
Contractual Services:											
Accounting Auditing	55012	31,096	40,477	54,352	52,000	52,000	50,000	50,000	50,000	50,000	-3.85%
Professional Service	55014	924	1,323	819	1,200	1,200	1,200	1,200	1,200	1,200	0.00%
Abstractor Services	55018	0	6,145	4,805	5,000	5,000	0	5,500	5,500	5,500	10.00%
Other Contract Services	75030	60	30	30	0	0	0	0	0	0	0.00%
Contractual Services Subtotal:		32,080	47,975	60,006	58,200	58,200	51,200	56,700	56,700	56,700	-2.58%
Insurance Expenses:											
Prop Liab Insurance	56000	60	0	60	0	0	0	90	90	90	100.00%
Prop Liab Insurance	76000	1,620	2,280	952	1,015	1,015	1,015	1,272	1,272	1,272	25.32%
Insurance Expenses Subtotal:		1,680	2,280	1,012	1,015	1,015	1,015	1,362	1,362	1,362	34.19%
Total Other Operating:		62,574	98,931	97,706	110,128	110,128	96,304	110,785	110,785	110,785	0.60%
Expense Total:		363,460	418,271	420,984	443,620	443,620	427,565	446,000	446,425	446,407	0.63%
Treasurer Net/(Levy):		532,911	601,631	691,666	477,205	477,205	513,255	476,820	576,395	576,413	20.79%

ADMINISTRATION

**General Fund – Department: 011
2024 BUDGET NARRATIVE**

DEPARTMENT HEAD: Michael J. Collard
LOCATION: 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 and risk management. The director oversees and assists in the coordination and project management of human resources, information technology, and finance.

PROGRAMS:

- Bids and Proposals
- Contract Administration
- Coordination of Administrative Functions
- County Board and Committee Support
- General Purchasing
- Mail
- Photocopiers
- Printing
- Property and Liability Insurance
- Safety
- Workers' Compensation

SINCE THE LAST BUDGET:

The 2023 budget was the first to include the department. The purchasing and general services division saw complete turnover and worked toward review of county practices in an effort to save resources. Risk management was moved from human resources to the department and a part time administrative assistant was added, which is helping to decrease time to complete claims and free the risk manager for more training. Lastly, in 2023, the department assisted in board-approved reform to our compensation and benefits plan.

LOOKING AHEAD TO 2024:

After a significant upgrade in 2023 to our financial and human resources software, the department will coordinate better training and use of the software purchase. The department is planning increased training and an analysis of the use of the modules currently paid for. The analysis will review workflows and assist in a more electronic process within the finance and human resources department.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive proposed a small increase in training for the Enterprise Resource Planning software (formerly called Munis).

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

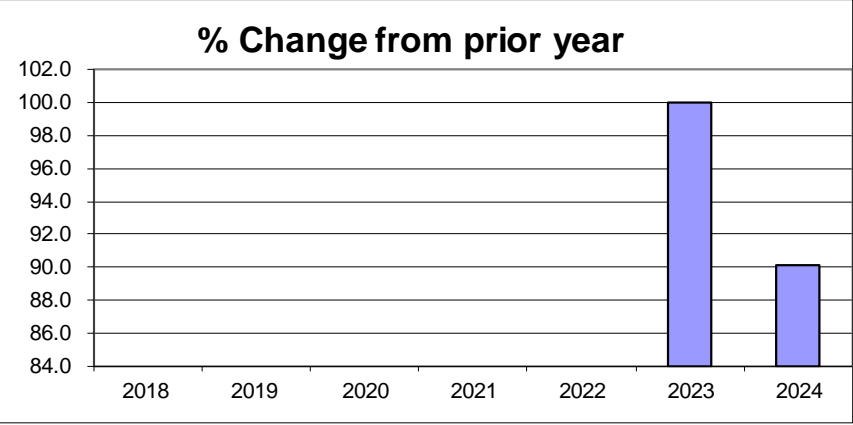
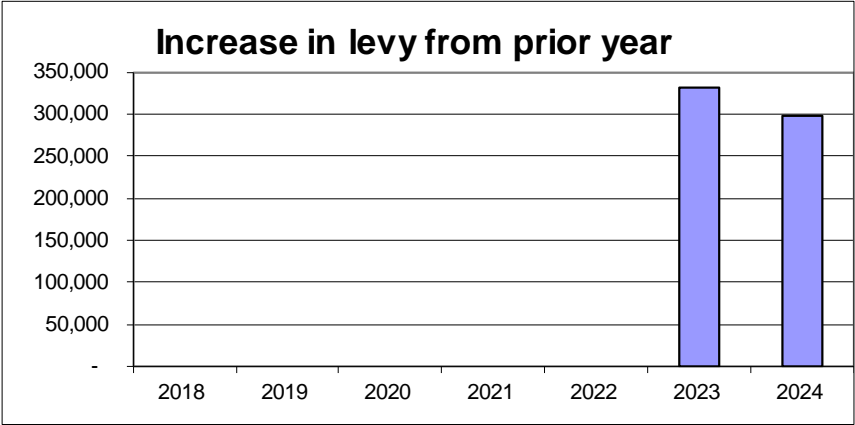
The Administration's Adopted Budget reflects a \$20 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

DEPARTMENT STAFFING:

There is no change to the staffing table for 2024. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The tax levy for 2024 is \$628,846 an increase of \$298,113 or 90.14% over 2023. In 2024, some charges are being moved to the Administration budget from other departments. Leadership Training is moving from Unclassified with an increase of \$25,000, and the county's Enterprise Resource Planning software, which tracks finances and human resources, is moving from those departments to Administration. There is an increase for analysis and training to increase efficiency and use of the software. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Administration

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 330,733	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Leadership Training	75,000	Increase due to moving this expense from Miscellaneous & Unclassified budget in 2023. These expenses will cover Leadership online learning for department heads, deputy directors, and other staff as well as department travel that was not planned for within their 2024 department request.
Data Processing	194,000	This expense is for Tyler Technologies Enterprise ERP support. This software is used by Finance, Human Resources and Information Technology. In prior years, the software support expenses were found in the Finance and Human Resources budget. Since, the Department of Administration directly oversees this department, it was determined the best area to budget these expenses were in the Administration department.
Professional Services	18,000	This expense is for Tyler Technologies Enterprise ERP PACE (Planned Annual Continuing Education) service. This service provides 15 days of Tyler support training for Finance & Human Resources to receive hands-on training specific to how they are using the software. This will be the second year for PACE and we will be eligible for an investment analysis, a service Tyler provides that evaluates how we use the software to make recommendations on improving processes or any new modules/functions that we are not aware of and would be beneficial to purchase.
Other small changes	11,113	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 628,846	

Financial Summary Administration

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	4,000	8,000	8,000	8,000	7,250
Labor	158,826	304,915	325,216	325,216	338,091
Travel	1,959	3,683	4,333	4,333	79,780
Capital	-	-	-	-	-
Other Expenditures	4,276	6,211	9,184	9,184	218,225
Total Expenditures	165,061	314,809	338,733	338,733	636,096
Levy			330,733		628,846

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 011 - Department of Administration											
Revenue											
Interfund Revenue:											
Professional Services	63002	0	0	0	8,000	8,000	8,000	7,250	7,250	7,250	-9.38%
Interfund Revenue Subtotal:		0	0	0	8,000	8,000	8,000	7,250	7,250	7,250	-9.38%
Total Operating Revenue:											
		0	0	0	8,000	8,000	8,000	7,250	7,250	7,250	-9.38%
Revenue Total:											
		0	0	0	8,000	8,000	8,000	7,250	7,250	7,250	-9.38%
Expense											
Wages:											
Regular Pay	51100	0	0	61,002	248,039	248,039	235,000	249,041	249,041	249,041	0.40%
Wages Subtotal:		0	0	61,002	248,039	248,039	235,000	249,041	249,041	249,041	0.40%
Fringes Benefits:											
FICA Medicare	51200	0	0	4,619	18,976	18,976	18,000	19,051	19,051	19,051	0.40%
Health Insurance	51201	0	0	10,035	37,475	37,475	33,000	47,534	47,534	47,534	26.84%
Dental Insurance	51202	0	0	453	1,979	1,979	1,400	2,840	2,840	2,840	43.51%
Workers Compensation	51203	0	0	41	180	180	165	284	284	264	46.67%
WI Retirement	51206	0	0	3,965	16,455	16,455	15,250	17,184	17,184	17,184	4.43%
Fringe Benefits Other	51207	0	0	743	2,112	2,112	2,100	2,177	2,177	2,177	3.08%
Fringes Benefits Subtotal:		0	0	19,856	77,177	77,177	69,915	89,070	89,070	89,050	15.38%
Total Labor:											
		0	0	80,858	325,216	325,216	304,915	338,111	338,111	338,091	3.96%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 011 - Department of Administration											
Travel:											
Leadership Training	52000	0	0	0	0	0	0	75,000	75,000	75,000	100.00%
Registration Tuition	52001	0	0	0	1,580	1,580	1,100	3,025	3,025	3,025	91.46%
Automobile Allowance	52002	0	0	63	375	375	200	375	375	375	0.00%
Commercial Travel	52004	0	0	0	500	500	563	0	0	0	-100.00%
Meals	52005	0	0	0	210	210	155	0	0	0	-100.00%
Lodging	52006	0	0	0	1,668	1,668	1,665	1,380	1,380	1,380	-17.27%
Travel Subtotal:		0	0	63	4,333	4,333	3,683	79,780	79,780	79,780	1,741.22%
Total Travel:		0	0	63	4,333	4,333	3,683	79,780	79,780	79,780	1,741.22%
Office:											
Office Supplies	53000	0	0	0	300	300	200	500	500	500	66.67%
Stationery and Forms	53001	0	0	0	100	100	100	100	100	100	0.00%
Printing Supplies	53002	0	0	0	0	0	42	0	0	0	0.00%
Computer Supplies	53005	0	0	30	0	0	0	0	0	0	0.00%
Computer Software	53006	0	0	739	3,765	3,765	632	1,000	1,000	1,000	-73.44%
Telephone	53008	0	0	600	300	300	2,500	300	300	300	0.00%
Print Duplicate	73003	0	0	0	10	10	10	0	0	0	-100.00%
Postage and Box Rent	73004	0	0	0	40	40	130	150	150	150	275.00%
Computer Licensing Charge	73006	0	0	0	390	390	390	1,865	1,865	1,865	378.21%
Office Subtotal:		0	0	1,369	4,905	4,905	4,004	3,915	3,915	3,915	-20.18%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 011 - Department of Administration											
Operating:											
Membership Dues	53502	0	0	0	100	100	113	125	125	125	25.00%
Publish Legal Notices	53503	0	0	0	1,700	1,700	1,200	1,700	1,700	1,700	0.00%
Small Equipment Technology	53580	0	0	1,615	1,985	1,985	0	0	0	0	-100.00%
Operating Subtotal:		0	0	1,615	3,785	3,785	1,313	1,825	1,825	1,825	-51.78%
Repairs & Maint:											
Technology Repair and Maintain	74029	0	0	0	149	149	149	198	198	198	32.89%
Repairs & Maint Subtotal:		0	0	0	149	149	149	198	198	198	32.89%
Contractual Services:											
Data Processing	55013	0	0	0	0	0	0	194,000	194,000	194,000	100.00%
Professional Service	55014	0	0	0	0	0	400	15,000	18,000	18,000	100.00%
Contractual Services Subtotal:		0	0	0	0	0	400	209,000	212,000	212,000	100.00%
Insurance Expenses:											
Prop Liab Insurance	76000	0	0	0	345	345	345	287	287	287	-16.81%
Insurance Expenses Subtotal:		0	0	0	345	345	345	287	287	287	-16.81%
Total Other Operating:		0	0	2,984	9,184	9,184	6,211	215,225	218,225	218,225	2,276.14%
Expense Total:		0	0	83,904	338,733	338,733	314,809	633,116	636,116	636,096	87.79%
Department of Administration Net/(Levy):		0	0	(83,904)	(330,733)	(330,733)	(306,809)	(625,866)	(628,866)	(628,846)	90.14%

GENERAL SERVICES

Internal Service Fund 620

2024 BUDGET NARRATIVE

FUND MANAGEMENT:

The county Department of Administration is responsible for overseeing the activity of this fund.

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.

SINCE THE LAST BUDGET:

The long-time county employee who had been providing most of these services has retired and has been replaced. To provide more timely printing, one of our high-speed printers has been moved to the county clerk's office in the administration building.

LOOKING AHEAD TO 2024:

Additional changes are being considered to further streamline printing and mail services, which may involve moving the rest of the print shop to the administration building. Outsourcing additional printing is being considered. Our five-year copier contract expires in 2024, and negotiating a new agreement will be a major focus.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

The General Services' Adopted Budget reflects a \$3 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

FUND BALANCE:

The 2024 budget calls for a deficit in this fund of \$80,430.

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 2023 ADOPTED - General Services

Significant changes from 2023	Surplus / (Deficit)	
2023 Budgeted Surplus (Deficit)	\$ 5,572	
Significant changes to revenues:		
Account	Incr/(Decr)	Description
Forms Copies Etc.	(53,000)	Decrease based on trend of less printing being done throughout the County.
Mail Service Revenue	(15,000)	Decrease based on trend of less mailings throughout the County.
Total revenue changes	(68,000)	
Significant changes to expenses:		
Account	Incr/(Decr)	Description
Health Insurance	15,426	Increase based on a long standing employee retiring who only had single coverage. The newly hired staff enrolled in family plan health insurance.
Professional Services	23,000	Increase based on hiring a consultant to assist with renegotiation of copier contract. If engaged, the consultant will be paid a percentage of savings, so this expense would decrease the net cost to the county.
Other small changes	(20,424)	This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	18,002	
2024 Budgeted Surplus (Deficit)	\$ (80,430)	

Financial Summary General Services

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	134,635	324,186	386,800	386,800	319,750
Labor	28,965	50,741	58,031	58,031	67,032
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	112,085	296,536	323,197	323,197	333,148
Total Expenditures	141,050	347,277	381,228	381,228	400,180
(Surplus) / Deficit before adjustments			(5,572)		80,430
Increase / (Decrease) fund balance			5,572		(80,430)
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 620 - General Services											
Revenue											
Public Services:											
Offset Revenue	45013	721	544	1,049	600	600	1,502	1,500	1,500	1,500	150.00%
Public Services Subtotal:		721	544	1,049	600	600	1,502	1,500	1,500	1,500	150.00%
Intergov Services:											
Mail Service Revenue	43003	1,537	1,968	2,222	1,800	1,800	0	0	0	0	-100.00%
Imaging Revenue	43004	0	0	0	0	0	1,988	2,000	2,000	2,000	100.00%
Intergov Services Subtotal:		1,537	1,968	2,222	1,800	1,800	1,988	2,000	2,000	2,000	11.11%
Interfund Revenue:											
Forms Copies Etc	65003	184,526	199,023	195,370	198,000	198,000	146,127	145,000	145,000	145,000	-26.77%
Photocopy Revenue	65014	33,641	25,691	22,110	23,000	23,000	21,429	20,000	20,000	20,000	-13.04%
Mail Service Revenue	65015	163,257	160,914	155,422	160,000	160,000	145,767	145,000	145,000	145,000	-9.38%
DP Services	65085	504	504	504	600	600	600	250	250	250	-58.33%
Interfund Revenue Subtotal:		381,928	386,132	373,405	381,600	381,600	313,923	310,250	310,250	310,250	-18.70%
Total Operating Revenue:		384,187	388,644	376,676	384,000	384,000	317,413	313,750	313,750	313,750	-18.29%
Interest:											
Interest Investments	48000	3,374	2,716	3,484	2,800	2,800	6,773	6,000	6,000	6,000	114.29%
Investment Mark to Market	48002	2,814	(3,744)	(15,432)	0	0	0	0	0	0	0.00%
Interest Subtotal:		6,188	(1,028)	(11,948)	2,800	2,800	6,773	6,000	6,000	6,000	114.29%
Total Non-Operating Revenue:		6,188	(1,028)	(11,948)	2,800	2,800	6,773	6,000	6,000	6,000	114.29%
Revenue Total:		390,375	387,616	364,728	386,800	386,800	324,186	319,750	319,750	319,750	-17.33%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 620 - General Services											
Expense											
Wages:											
Regular Pay	51100	39,886	40,617	41,324	42,979	42,979	40,902	36,670	36,670	36,670	-14.68%
Wages Subtotal:		39,886	40,617	41,324	42,979	42,979	40,902	36,670	36,670	36,670	-14.68%
Fringes Benefits:											
FICA Medicare	51200	2,920	2,975	3,029	3,288	3,288	3,068	2,805	2,805	2,805	-14.69%
Health Insurance	51201	8,221	8,221	8,221	8,221	8,221	4,173	23,647	23,647	23,647	187.64%
Dental Insurance	51202	348	348	348	348	348	267	1,136	1,136	1,136	226.44%
Workers Compensation	51203	23	50	28	31	31	24	42	42	39	25.81%
Compensated Absences Expense	51205	271	(68)	175	0	0	0	0	0	0	0.00%
WI Retirement	51206	2,696	2,742	2,686	2,923	2,923	2,178	2,530	2,530	2,530	-13.45%
Fringe Benefits Other	51207	238	244	256	241	241	129	205	205	205	-14.94%
GASB OPEB Adjustment	51214	(3,358)	(14,036)	0	0	0	0	0	0	0	0.00%
Fringes Benefits Subtotal:		11,360	476	14,743	15,052	15,052	9,839	30,365	30,365	30,362	101.71%
Total Labor:		51,246	41,093	56,067	58,031	58,031	50,741	67,035	67,035	67,032	15.51%
Office:											
Office Supplies	53000	231	166	190	250	250	158	250	250	250	0.00%
Printing Supplies	53002	2,717	4,059	3,592	6,000	6,000	6,662	6,000	6,000	6,000	0.00%
Postage and Box Rent	53004	131,318	130,767	128,116	138,000	138,000	121,808	130,000	130,000	130,000	-5.80%
Telephone	53008	94	96	76	150	150	69	100	100	100	-33.33%
Computer Licensing Charge	73006	0	0	195	195	195	195	373	373	373	91.28%
Office Subtotal:		134,360	135,087	132,169	144,595	144,595	128,892	136,723	136,723	136,723	-5.44%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 620 - General Services											
Operating:											
Small Equipment	53522	4,397	0	0	0	0	0	0	0	0	0.00%
Equipment Rental	53551	118,595	122,703	123,729	130,000	130,000	125,480	125,000	125,000	125,000	-3.85%
Operating Subtotal:		122,992	122,703	123,729	130,000	130,000	125,480	125,000	125,000	125,000	-3.85%
Repairs & Maint:											
Maintenance Equipment	54022	262	262	262	280	280	270	280	280	280	0.00%
Technology Repair and Maintain	74029	33	33	33	33	33	33	33	33	33	0.00%
Repairs & Maint Subtotal:		295	295	295	313	313	303	313	313	313	0.00%
Contractual Services:											
Other Contract Serv	55030	45,498	44,652	42,143	47,000	47,000	40,572	40,000	70,000	100,000	48.94%
Contractual Services Subtotal:		45,498	44,652	42,143	47,000	47,000	40,572	40,000	70,000	100,000	48.94%
Insurance Expenses:											
Prop Liab Insurance	76000	840	1,008	1,204	1,289	1,289	1,289	1,112	1,112	1,112	-13.73%
Insurance Expenses Subtotal:		840	1,008	1,204	1,289	1,289	1,289	1,112	1,112	1,112	-13.73%
Total Other Operating:		303,985	303,746	299,540	323,197	323,197	296,536	303,148	333,148	333,148	3.08%
Expense Total:		355,231	344,839	355,607	381,228	381,228	347,277	370,183	400,183	400,180	4.97%
General Services Surplus / (Deficit):		35,144	42,777	9,121	5,572	5,572	(23,091)	(50,433)	(80,433)	(80,430)	-1,543.47%

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

WORKERS COMPENSATION INSURANCE

Internal Service Fund 630
2024 BUDGET NARRATIVE

FUND MANAGEMENT:

The county Department of Administration is responsible for overseeing the activity of this fund.

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.

SINCE THE LAST BUDGET:

No significant changes to the program. Our claims experience has increased over the past year and a half.

LOOKING AHEAD TO 2024:

No significant changes are anticipated.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

The Workers Compensation Insurance's Adopted Budget reflects a \$4 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

FUND BALANCE:

In preparing the 2023 budget, the balance in this fund was higher than needed, so the premiums charged to departments was subsidized, with a budgeted deficit planned to reduce the fund balance by \$462,948. Our claims experience year to date has been higher than expected, so the currently projected reduction of fund balance by the end of 2023 is \$620,596.

We are not able to subsidize premiums with fund balance usage in 2024. This factor along with higher recent claims expenses and a change in the state premiums for some categories of employee as resulted in substantial increases in workers' compensation expenses for most departments in the 2024 budget. The 2024 budget for this fund calls for a near break-even budget, with a planned fund balance usage of \$5,325.

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 2023 ADOPTED - Workers Compensation Insurance

Significant changes from 2023	Surplus / (Deficit)	
2023 Budgeted Surplus (Deficit)	\$ (462,948)	
Significant changes to revenues:		
Account	Incr/(Decr)	Description
Insurance Charges	551,477	Increase related to projected increase in claim payments and the offsetting allocation to each department for these charges based on applying less fund from 2023 to 2024. In 2023, \$462,948 of fund balance was applied to lower department costs. In 2024, only \$5,325 will be applied.
Interest Investments	30,000	Increase based on general investing rates increasing in 2023 and are projected to stay steady in 2024.
Total revenue changes	581,477	
Significant changes to expenses:		
Account	Incr/(Decr)	Description
Administration Fee	18,000	Increase based on anticipated increase of administration fees in 2024.
Claim Payments	105,564	Increase based on anticipated claim payments for 2024.
Other small changes	290	This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	123,854	
2024 Budgeted Surplus (Deficit)	\$ (5,325)	

Financial Summary

Workers Compensation Insurance

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	223,140	402,074	463,005	463,005	1,051,482
Labor	35,570	66,488	68,505	68,505	76,566
Travel	259	256	600	600	800
Capital	-	-	-	-	-
Other Expenditures	573,144	955,926	856,848	856,848	979,441
Total Expenditures	608,973	1,022,670	925,953	925,953	1,056,807
(Surplus) / Deficit before adjustments			462,948		5,325
Increase / (Decrease) fund balance			(462,948)		(5,325)
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 630 - Workers Compensation Insurance (WCI)											
Revenue											
Interfund Revenue:											
Insurance Charges	63001	262,620	574,178	583,335	393,005	393,005	328,308	944,482	944,482	944,482	140.32%
Professional Services	63002	0	0	0	0	0	0	7,000	7,000	7,000	100.00%
Interfund Revenue Subtotal:		262,620	574,178	583,335	393,005	393,005	328,308	951,482	951,482	951,482	142.10%
Total Operating Revenue:											
		262,620	574,178	583,335	393,005	393,005	328,308	951,482	951,482	951,482	142.10%
Interest:											
Interest Investments	48000	75,368	47,658	52,015	70,000	70,000	73,766	100,000	100,000	100,000	42.86%
Investment Mark to Market	48002	62,841	(65,791)	(230,342)	0	0	0	0	0	0	0.00%
Interest Subtotal:		138,209	(18,132)	(178,326)	70,000	70,000	73,766	100,000	100,000	100,000	42.86%
Total Non-Operating Revenue:											
		138,209	(18,132)	(178,326)	70,000	70,000	73,766	100,000	100,000	100,000	42.86%
Revenue Total:											
		400,829	556,046	405,009	463,005	463,005	402,074	1,051,482	1,051,482	1,051,482	127.10%
Expense											
Wages:											
Regular Pay	51100	35,060	45,061	46,483	48,342	48,342	46,708	54,916	54,916	54,916	13.60%
Wages Subtotal:		35,060	45,061	46,483	48,342	48,342	46,708	54,916	54,916	54,916	13.60%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 630 - Workers Compensation Insurance (WCI)											
Fringes Benefits:											
FICA Medicare	51200	2,554	3,226	3,335	3,698	3,698	3,440	4,201	4,201	4,201	13.60%
Health Insurance	51201	8,719	12,125	12,124	12,111	12,111	12,110	12,498	12,498	12,498	3.20%
Dental Insurance	51202	476	761	761	761	761	762	795	795	795	4.47%
Workers Compensation	51203	20	56	31	35	35	34	63	63	59	68.57%
WI Retirement	51206	2,367	3,041	3,021	3,287	3,287	3,176	3,789	3,789	3,789	15.27%
Fringe Benefits Other	51207	95	192	237	271	271	258	308	308	308	13.65%
Fringes Benefits Subtotal:		14,230	19,401	19,510	20,163	20,163	19,780	21,654	21,654	21,650	7.37%
Total Labor:		49,290	64,462	65,993	68,505	68,505	66,488	76,570	76,570	76,566	11.77%
Travel:											
Registration Tuition	52001	25	0	0	200	200	0	200	200	200	0.00%
Automobile Allowance	52002	136	453	641	400	400	256	600	600	600	50.00%
Travel Subtotal:		161	453	641	600	600	256	800	800	800	33.33%
Total Travel:		161	453	641	600	600	256	800	800	800	33.33%
Office:											
Print Duplicate	53003	0	0	0	100	100	100	100	100	100	0.00%
Postage and Box Rent	53004	0	0	9	0	0	0	0	0	0	0.00%
Office Subtotal:		0	0	9	100	100	100	100	100	100	0.00%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 630 - Workers Compensation Insurance (WCI)											
Operating:											
Subscriptions	53501	0	10	595	500	500	595	600	600	600	20.00%
Membership Dues	53502	0	0	100	0	0	0	100	100	100	100.00%
Small Equipment	53522	0	112	0	2,100	2,100	1,000	2,100	2,100	2,100	0.00%
Medical Supplies	53524	104	0	0	800	800	800	800	800	800	0.00%
Operating Subtotal:		104	122	695	3,400	3,400	2,395	3,600	3,600	3,600	5.88%
Contractual Services:											
Medical and Dental	55000	2,146	2,891	2,848	5,000	5,000	248	5,000	5,000	5,000	0.00%
Legal Services	55001	25,762	32,538	22,096	30,000	30,000	20,000	35,000	35,000	35,000	16.67%
Professional Service	55014	7,213	0	7,412	12,000	12,000	5,000	12,276	12,829	12,829	6.91%
Management Services	55020	30,964	30,968	34,500	38,000	38,000	36,000	40,000	40,000	40,000	5.26%
Administration Fee	55037	47,468	15,102	110,793	42,000	42,000	39,893	60,000	60,000	60,000	42.86%
Contractual Services Subtotal:		113,553	81,500	177,649	127,000	127,000	101,141	152,276	152,829	152,829	20.34%
Insurance Expenses:											
Stop Loss Insurance Premium	56001	87,514	118,553	144,678	170,000	170,000	166,888	161,000	161,000	161,000	-5.29%
Claim Payments	56002	515,449	(22)	477,378	556,348	556,348	685,402	661,912	661,912	661,912	18.97%
Insurance Recoveries	56003	(5,438)	(9,497)	(23,517)	0	0	0	0	0	0	0.00%
Insurance Expenses Subtotal:		597,525	109,034	598,540	726,348	726,348	852,290	822,912	822,912	822,912	13.29%
Total Other Operating:		711,182	190,655	776,893	856,848	856,848	955,926	978,888	979,441	979,441	14.31%
Expense Total:		760,633	255,570	843,527	925,953	925,953	1,022,670	1,056,258	1,056,811	1,056,807	14.13%
WCI Surplus / (Deficit):		(359,804)	300,476	(438,518)	(462,948)	(462,948)	(620,596)	(4,776)	(5,329)	(5,325)	-98.85%

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

PROPERTY & LIABILITY INSURANCE

Internal Service Fund 640
2024 BUDGET NARRATIVE

FUND MANAGEMENT:

The county Department of Administration is responsible for overseeing the activity of this fund.

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.

SINCE THE LAST BUDGET:

No significant changes to the program.

LOOKING AHEAD TO 2024:

No significant changes are anticipated.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

The Property & Liability Insurance's Adopted Budget reflects a \$2 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

FUND BALANCE:

The 2024 budget for this fund calls for a near break-even budget, with a planned fund balance increase of \$18,788.

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 2023 ADOPTED - Property & Liability Insurance

Significant changes from 2023	Surplus / (Deficit)	
2023 Budgeted Surplus (Deficit)	\$ 105,536	
Significant changes to revenues:		
Account	Incr/(Decr)	Description
Insurance Charges	(33,381)	Decrease based on allocated amounts charged to departments based on anticipated claims.
Total revenue changes	(33,381)	
Significant changes to expenses:		
Account	Incr/(Decr)	Description
Prop Liab Ins	166,391	Increase based on anticipated claim payments for 2024.
Claim Payments	(118,000)	Decrease based on anticipated claim payments for 2024.
Other small changes	4,976	This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	53,367	
2024 Budgeted Surplus (Deficit)	\$ 18,788	

Financial Summary Property & Liability Insurance

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	609,442	1,215,058	1,229,700	1,229,700	1,201,319
Labor	15,244	30,246	29,359	29,359	32,815
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	969,712	1,093,154	1,094,805	1,094,805	1,149,716
Total Expenditures	984,956	1,123,400	1,124,164	1,124,164	1,182,531
(Surplus) / Deficit before adjustments			(105,536)		(18,788)
Increase / (Decrease) fund balance			105,536		18,788
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 640 - Property & Liability Insurance (P & L Ins)											
Revenue											
Interfund Revenue:											
Insurance Charges	63001	621,012	923,400	1,186,708	1,219,700	1,219,700	1,202,201	1,186,319	1,186,319	1,186,319	-2.74%
Interfund Revenue Subtotal:		621,012	923,400	1,186,708	1,219,700	1,219,700	1,202,201	1,186,319	1,186,319	1,186,319	-2.74%
Total Operating Revenue:											
Interest:											
Interest Investments	48000	16,588	7,984	9,047	10,000	10,000	12,857	15,000	15,000	15,000	50.00%
Investment Mark to Market	48002	13,017	(10,654)	(43,520)	0	0	0	0	0	0	0.00%
Interest Subtotal:		29,605	(2,670)	(34,473)	10,000	10,000	12,857	15,000	15,000	15,000	50.00%
Misc Revenues:											
Other Miscellaneous Revenues	48109	0	0	13,787	0	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		0	0	13,787	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:											
Revenue Total:		650,617	920,730	1,166,022	1,229,700	1,229,700	1,215,058	1,201,319	1,201,319	1,201,319	-2.31%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 640 - Property & Liability Insurance (P & L Ins)											
Expense											
Wages:											
Regular Pay	51100	19,112	19,312	19,921	20,718	20,718	21,542	23,536	23,536	23,536	13.60%
Wages Subtotal:		19,112	19,312	19,921	20,718	20,718	21,542	23,536	23,536	23,536	13.60%
Fringes Benefits:											
FICA Medicare	51200	1,400	1,383	1,429	1,585	1,585	1,592	1,801	1,801	1,801	13.63%
Health Insurance	51201	4,406	5,196	5,196	5,190	5,190	5,190	5,356	5,356	5,356	3.20%
Dental Insurance	51202	236	326	326	326	326	326	341	341	341	4.60%
Workers Compensation	51203	11	24	13	15	15	17	27	27	25	66.67%
WI Retirement	51206	1,290	1,304	1,295	1,409	1,409	1,466	1,624	1,624	1,624	15.26%
Fringe Benefits Other	51207	57	82	102	116	116	113	132	132	132	13.79%
Fringes Benefits Subtotal:		7,400	8,314	8,362	8,641	8,641	8,704	9,281	9,281	9,279	7.38%
Total Labor:		26,512	27,626	28,283	29,359	29,359	30,246	32,817	32,817	32,815	11.77%
Operating:											
Membership Dues	53502	100	0	125	0	0	125	125	125	125	100.00%
Legal Fees	53530	0	95	0	0	0	0	0	0	0	0.00%
Operating Subtotal:		100	95	125	0	0	125	125	125	125	100.00%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 640 - Property & Liability Insurance (P & L Ins)											
Insurance Expenses:											
Prop Liab Insurance	56000	777,700	839,737	896,117	808,200	808,200	953,379	974,591	974,591	974,591	20.59%
Claim Payments	56002	271,355	144,554	296,201	323,000	323,000	147,198	205,000	205,000	205,000	-36.53%
Insurance Recoveries	56003	(83,933)	(81,734)	(28,017)	(40,000)	(40,000)	(11,153)	(30,000)	(30,000)	(30,000)	-25.00%
Prop Liab Insurance	76000	1,728	3,360	3,348	3,605	3,605	3,605	0	0	0	-100.00%
Insurance Expenses Subtotal:		966,850	905,917	1,167,649	1,094,805	1,094,805	1,093,029	1,149,591	1,149,591	1,149,591	5.00%
Total Other Operating:		966,950	906,011	1,167,774	1,094,805	1,094,805	1,093,154	1,149,716	1,149,716	1,149,716	5.02%
Expense Total:		993,462	933,637	1,196,057	1,124,164	1,124,164	1,123,400	1,182,533	1,182,533	1,182,531	5.19%
P & L Ins Surplus / (Deficit):		(342,845)	(12,908)	(30,035)	105,536	105,536	91,658	18,786	18,786	18,788	-82.20%

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

HUMAN RESOURCES

General Fund – Department: 012
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Mark Habeck

TELEPHONE: (920) 232-3460

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

PROGRAMS:

- Classification and Compensation Management
- County Board and Committee Support
- Employee Benefits Administration
- Employee Development
- Employee Recruitment
- Employee Services
- Labor Relations Negotiations
- Payroll Processing

SINCE THE LAST BUDGET:

Human Resources coordinated a county-wide compensation study and implemented recommendations including aligning the county's compensation schedule more closely with the market, adjusting employee pay to address long-standing in-range compression issues, and streamlining the merit pay policy regarding annual pay raises. Prioritizing recruitment and retention strategies will continue. The department will be adding an additional Payroll and Benefits Specialist position into the 2024 budget which will increase both capacity and resiliency to the critical function of processing all the various payrolls.

LOOKING AHEAD TO 2024:

The department is requesting the permanent addition an additional Payroll and Benefits Specialist position into the 2024 budget which will increase both capacity and resiliency to the critical function of processing all the various payrolls. The department will work with finance and administration on a review of our human resources software to become more electronic and improve both our employee application and onboarding process. We will also be implementing a new paid time off benefit policy subject to board approval.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive removed a part-time position and funding for a temporary intern position in order to fund the additional full time Payroll and Benefits Specialist.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

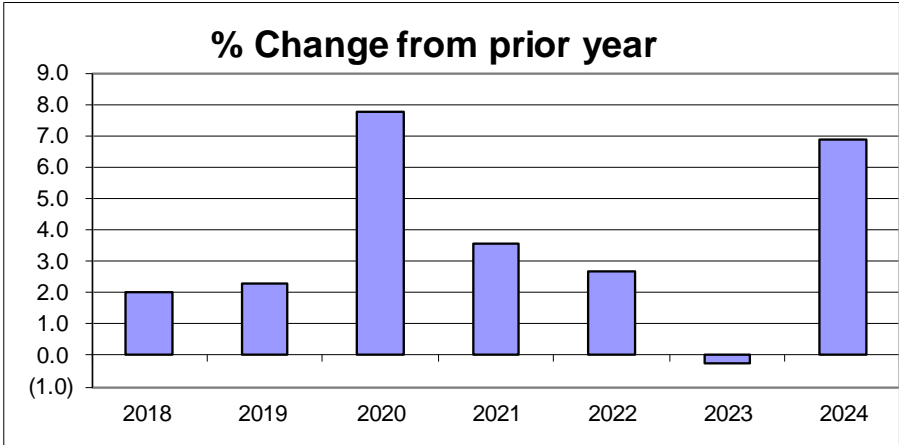
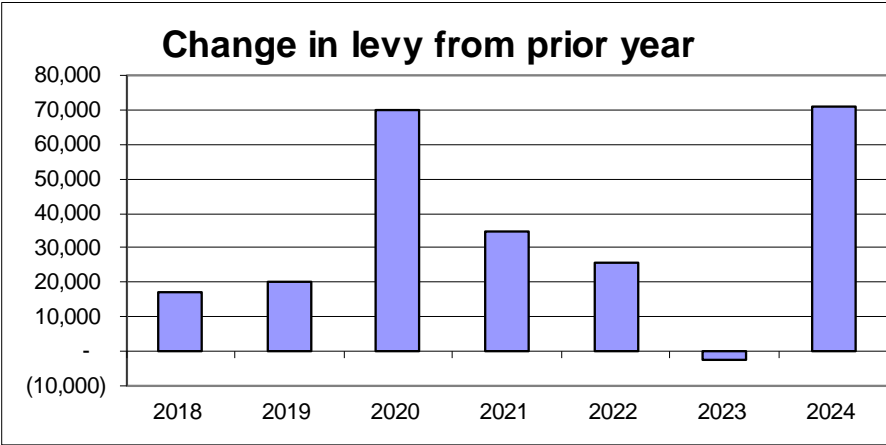
The Human Resources' Adopted Budget reflects a \$59 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section. For the 2024 budget, one (1) full-time Payroll and Benefits Specialist position will be added to the Table of Organization of Classified Positions and one (1) part-time Administrative Associate III will be eliminated from the Table of Organization of Classified Positions.

COUNTY LEVY:

The tax levy for 2024 is \$1,099,825, an increase of \$70,777 or 6.88% over 2023. A schedule of significant changes follows. Some county levy is transferred to the Department of Administration to fund the human resources and financial software.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Human Resources

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 1,029,048	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	118,990	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study. The department is also adding one (1) full-time Payroll and Benefits Specialist position.
Data Processing	(57,500)	Decrease based on moving the Tyler Technologies Enterprise ERP software expenses to the Department of Administration. The software is used by Finance, Human Resources and Information Technology and the expenses include licensing and support of the software.
Other small changes	9,287	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 1,099,825	

Financial Summary Human Resources

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	8,532	17,050	17,050	17,050	12,050
Labor	466,847	896,608	896,030	932,048	1,015,020
Travel	1,516	2,620	2,620	2,620	3,000
Capital	-	-	-	-	-
Other Expenditures	142,259	210,803	147,448	215,482	93,855
Total Expenditures	610,622	1,110,031	1,046,098	1,150,150	1,111,875
Levy			1,029,048		1,099,825

Winnnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 012 - Human Resources											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	1,115	0	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		1,115	0	0	0	0	0	0	0	0	0.00%
Public Services:											
Forms Copies Etc	45003	36	0	105	50	50	50	50	50	50	0.00%
Public Services Subtotal:		36	0	105	50	50	50	50	50	50	0.00%
Interfund Revenue:											
Professional Services	63002	14,196	14,604	14,604	17,000	17,000	17,000	12,000	12,000	12,000	-29.41%
Interfund Revenue Subtotal:		14,196	14,604	14,604	17,000	17,000	17,000	12,000	12,000	12,000	-29.41%
Total Operating Revenue:		15,347	14,604	14,709	17,050	17,050	17,050	12,050	12,050	12,050	-29.33%
Revenue Total:		15,347	14,604	14,709	17,050	17,050	17,050	12,050	12,050	12,050	-29.33%
Expense											
Wages:											
Regular Pay	51100	573,688	618,027	593,667	634,288	634,288	657,456	752,875	736,752	736,752	16.15%
Temporary Employees	51101	10,407	312	0	0	23,873	0	7,680	0	0	0.00%
Overtime	51105	0	0	442	0	0	5,000	0	0	0	0.00%
Wages Subtotal:		584,094	618,339	594,109	634,288	658,161	662,456	760,555	736,752	736,752	16.15%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 012 - Human Resources											
Fringes Benefits:											
FICA Medicare	51200	41,849	45,077	43,531	48,520	50,347	49,829	58,181	56,360	56,360	16.16%
Health Insurance	51201	148,412	150,770	125,637	158,715	166,871	127,370	158,642	158,642	158,642	-0.05%
Dental Insurance	51202	8,015	8,237	7,303	8,596	8,959	6,091	7,409	7,409	7,409	-13.81%
Workers Compensation	51203	337	761	394	463	481	637	867	840	781	68.68%
WI Retirement	51206	38,743	40,837	37,726	41,777	43,401	44,427	51,949	50,837	50,837	21.69%
Fringe Benefits Other	51207	4,046	4,320	3,487	3,671	3,828	3,798	4,329	4,239	4,239	15.47%
Fringes Benefits Subtotal:		241,401	250,001	218,078	261,742	273,887	232,152	281,377	278,327	278,268	6.31%
Total Labor:		825,495	868,340	812,187	896,030	932,048	894,608	1,041,932	1,015,079	1,015,020	13.28%
Travel:											
Registration Tuition	52001	475	800	300	750	750	750	750	750	750	0.00%
Automobile Allowance	52002	50	30	574	900	900	900	900	900	900	0.00%
Meals	52005	0	0	9	50	50	50	100	100	100	100.00%
Lodging	52006	492	360	356	920	920	920	1,250	1,250	1,250	35.87%
Other Travel Exp	52007	30	0	0	0	0	0	0	0	0	0.00%
Travel Subtotal:		1,047	1,190	1,238	2,620	2,620	2,620	3,000	3,000	3,000	14.50%
Total Travel:		1,047	1,190	1,238	2,620	2,620	2,620	3,000	3,000	3,000	14.50%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 012 - Human Resources											
Office:											
Office Supplies	53000	1,584	1,658	1,951	2,200	2,200	2,200	2,200	2,200	2,200	0.00%
Stationery and Forms	53001	2,010	1,651	2,349	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Printing Supplies	53002	1,231	1,409	877	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
Postage and Box Rent	53004	118	23	150	150	150	200	200	200	200	33.33%
Computer Supplies	53005	0	0	0	0	0	30	50	50	50	100.00%
Computer Software	53006	1,803	0	73	800	1,359	954	800	800	800	0.00%
Telephone	53008	1,644	1,520	1,405	2,020	2,475	2,156	2,200	2,200	2,200	8.91%
Print Duplicate	73003	10,276	8,977	9,770	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
Postage and Box Rent	73004	5,023	5,439	5,735	5,600	5,600	5,600	5,600	5,600	5,600	0.00%
Computer Licensing Charge	73006	0	0	2,533	2,090	2,090	2,090	4,476	4,476	4,476	114.16%
Office Subtotal:		23,689	20,676	24,842	26,360	27,374	26,730	29,026	29,026	29,026	10.11%
Operating:											
Advertising	53500	5,548	8,693	7,101	11,000	11,000	11,000	11,000	11,000	11,000	0.00%
Subscriptions	53501	231	649	459	500	500	500	500	500	500	0.00%
Membership Dues	53502	174	391	260	400	400	400	400	400	400	0.00%
Small Equipment	53522	0	0	0	400	400	400	400	400	400	0.00%
Medical Supplies	53524	0	0	1,853	1,100	1,100	1,100	1,100	1,100	1,100	0.00%
Small Equipment Technology	53580	2,952	0	0	3,279	4,814	3,279	0	0	0	-100.00%
Operating Subtotal:		8,905	9,733	9,673	16,679	18,214	16,679	13,400	13,400	13,400	-19.66%
Repairs & Maint:											
Equipment Repairs	54029	43	0	0	250	250	0	250	250	250	0.00%
Technology Repair and Maintain	74029	495	495	528	561	561	561	594	594	594	5.88%
Repairs & Maint Subtotal:		538	495	528	811	811	561	844	844	844	4.07%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 012 - Human Resources											
Contractual Services:											
Medical and Dental	55000	2,704	2,862	2,426	3,500	3,500	3,800	3,500	3,500	3,500	0.00%
Data Processing	55013	49,482	51,801	54,192	57,500	57,500	57,500	0	0	0	-100.00%
Professional Service	55014	27,160	25,605	37,632	39,184	104,669	102,119	44,184	44,184	44,184	12.76%
Contractual Services Subtotal:		79,346	80,268	94,250	100,184	165,669	163,419	47,684	47,684	47,684	-52.40%
Insurance Expenses:											
Prop Liab Insurance	56000	50	0	0	0	0	0	0	0	0	0.00%
Prop Liab Insurance	76000	1,692	2,472	3,243	3,414	3,414	3,414	2,901	2,901	2,901	-15.03%
Insurance Expenses Subtotal:		1,742	2,472	3,243	3,414	3,414	3,414	2,901	2,901	2,901	-15.03%
Total Other Operating:		114,220	113,644	132,535	147,448	215,482	210,803	93,855	93,855	93,855	-36.35%
Expense Total:		940,762	983,174	945,960	1,046,098	1,150,150	1,108,031	1,138,787	1,111,934	1,111,875	6.29%
Human Resources Net/(Levy):		(925,415)	(968,570)	(931,252)	(1,029,048)	(1,133,100)	(1,090,981)	(1,126,737)	(1,099,884)	(1,099,825)	6.88%

SELF FUNDED HEALTH INSURANCE

Internal Service Fund 650
2024 BUDGET NARRATIVE

FUND MANAGEMENT:

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

There is no direct tax levy for this function. The fund charges county departments premiums, which in turn are reflected in the 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.

SINCE THE LAST BUDGET:

In the past year the county has transitioned to a new provider for our Health Risk Assessment program.

LOOKING AHEAD TO 2024:

Expansion of the Three Waves Clinic and Health Center, which provides health services at no cost to health plan members, is being considered in order to provide a wider range of services. Some modest changes to the prescription drug benefit will be implemented in order to better control drug costs.

Due to continued increase in health care costs generally, a small increase in health premiums will be in effect for 2024. This is the first health premium increase since 2020.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

The Self Funded Health Insurance Adopted Budget reflects a \$5 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

FUND BALANCE:

The fund balance is higher than it needs to be, so \$615,721 of the balance in this fund is being applied to moderate the premium increase.

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 2023 ADOPTED - Self Funded Health Insurance

Significant changes from 2023	Surplus / (Deficit)	
2023 Budgeted Surplus (Deficit)	\$ (917,135)	
Significant changes to revenues:		
Account	Incr/(Decr)	Description
Insurance Charges	149,051	Increase in revenue from insurance premiums based on trend.
Insurance Charges - interfund	844,625	Increase in revenue from insurance premiums based on trend.
Interest Investments	95,000	Increase in anticipated revenue from investment income based on rising interest rates.
Total revenue changes	1,088,676	
Significant changes to expenses:		
Account	Incr/(Decr)	Description
Clinic Expense	160,002	Increase based on greater usage of the clinic by employees.
Health Risk Assessments	(25,000)	Decrease based on using a new provider next year, with resulted in a cost savings.
Stop Loss Insurance Premium	65,916	Increase in expense of stop loss insurance premiums based on trend.
Claim Payments	554,070	Increase in expense of claims based on trend.
Other small changes	32,274	This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	787,262	
2024 Budgeted Surplus (Deficit)	\$ (615,721)	

Financial Summary Self Funded Health Insurance

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	8,633,757	17,150,180	17,150,180	17,150,180	18,238,856
Labor	40,576	88,513	88,513	88,513	87,374
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	8,643,055	17,911,802	17,978,802	17,978,802	18,767,203
Total Expenditures	8,683,631	18,000,315	18,067,315	18,067,315	18,854,577
(Surplus) / Deficit before adjustments			917,135		615,721
Increase / (Decrease) fund balance			(917,135)		(615,721)
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 650 - Health Insurance Self Funded (SFHI)											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	900	0	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		900	0	0	0	0	0	0	0	0	0.00%
Public Services:											
Other Fees	45002	1,275	1,050	0	0	0	0	0	0	0	0.00%
Insurance Charges	45067	3,669,413	2,682,912	2,598,593	2,556,777	2,556,777	2,556,777	2,705,828	2,705,828	2,705,828	5.83%
Public Services Subtotal:		3,670,688	2,683,962	2,598,593	2,556,777	2,556,777	2,556,777	2,705,828	2,705,828	2,705,828	5.83%
Interfund Revenue:											
Insurance Charges	63001	13,657,068	14,501,532	13,777,902	14,488,403	14,488,403	14,488,403	15,333,028	15,333,028	15,333,028	5.83%
Interfund Revenue Subtotal:		13,657,068	14,501,532	13,777,902	14,488,403	14,488,403	14,488,403	15,333,028	15,333,028	15,333,028	5.83%
Total Operating Revenue:		17,328,656	17,185,494	16,376,495	17,045,180	17,045,180	17,045,180	18,038,856	18,038,856	18,038,856	5.83%
Interest:											
Interest Investments	48000	131,786	105,648	121,136	105,000	105,000	105,000	200,000	200,000	200,000	90.48%
Investment Mark to Market	48002	109,881	(145,288)	(538,949)	0	0	0	0	0	0	0.00%
Interest Subtotal:		241,667	(39,640)	(417,813)	105,000	105,000	105,000	200,000	200,000	200,000	90.48%
Misc Revenues:											
Other Miscellaneous Revenues	48109	0	0	26,489	0	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		0	0	26,489	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		241,667	(39,640)	(391,324)	105,000	105,000	105,000	200,000	200,000	200,000	90.48%
Revenue Total:		17,570,323	17,145,854	15,985,171	17,150,180	17,150,180	17,150,180	18,238,856	18,238,856	18,238,856	6.35%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 650 - Health Insurance Self Funded (SFHI)											
Expense											
Wages:											
Regular Pay	51100	0	0	0	64,747	64,747	64,747	64,272	64,272	64,272	-0.73%
Wages Subtotal:		0	0	0	64,747	64,747	64,747	64,272	64,272	64,272	-0.73%
Fringes Benefits:											
FICA Medicare	51200	58	101	0	5,031	5,031	5,031	4,917	4,917	4,917	-2.27%
Health Insurance	51201	1,024	1,711	0	13,111	13,111	13,111	12,498	12,498	12,498	-4.68%
Dental Insurance	51202	9	21	0	761	761	761	795	795	795	4.47%
Workers Compensation	51203	4	9	0	47	47	47	73	73	68	44.68%
WI Retirement	51206	0	0	0	4,335	4,335	4,335	4,435	4,435	4,435	2.31%
Fringe Benefits Other	51207	5	7	0	481	481	481	389	389	389	-19.13%
Fringes Benefits Subtotal:		1,100	1,849	0	23,766	23,766	23,766	23,107	23,107	23,102	-2.79%
Total Labor:		1,100	1,849	0	88,513	88,513	88,513	87,379	87,379	87,374	-1.29%
Contractual Services:											
Professional Service	55014	4,767	0	5,628	0	0	0	6,500	6,500	6,500	100.00%
Other Contract Serv	55030	0	0	0	6,277	6,277	6,277	6,845	6,845	6,845	9.05%
Administration Fee	55037	418,954	432,718	427,464	437,343	437,343	437,343	450,748	450,748	450,748	3.07%
Consulting Services	55201	110,264	108,744	95,244	110,000	110,000	0	112,940	112,940	112,940	2.67%
Clinic Expense	55203	0	0	304,032	680,000	680,000	753,000	840,002	840,002	840,002	23.53%
Health Risk Assessments	55205	81,608	96,446	57,582	125,000	125,000	100,000	100,000	100,000	100,000	-20.00%
Employee Wellness	55207	5,144	3,819	3,983	10,000	10,000	5,000	10,000	10,000	10,000	0.00%
Contractual Services Subtotal:		620,738	641,728	893,933	1,368,620	1,368,620	1,301,620	1,527,035	1,527,035	1,527,035	11.57%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 650 - Health Insurance Self Funded (SFHI)											
Insurance Expenses:											
Stop Loss Insurance Premium	56001	895,591	1,027,582	969,971	1,157,663	1,157,663	1,157,663	1,223,579	1,223,579	1,223,579	5.69%
Claim Payments	56002	15,774,997	16,038,870	16,137,751	15,452,519	15,452,519	15,452,519	16,016,589	16,016,589	16,016,589	3.65%
Insurance Recoveries	56003	(2,165,281)	(1,086,218)	(1,347,011)	0	0	0	0	0	0	0.00%
Insurance Expenses Subtotal:		14,505,306	15,980,234	15,760,711	16,610,182	16,610,182	16,610,182	17,240,168	17,240,168	17,240,168	3.79%
Total Other Operating:		15,126,044	16,621,962	16,654,644	17,978,802	17,978,802	17,911,802	18,767,203	18,767,203	18,767,203	4.39%
Expense Total:		15,127,144	16,623,811	16,654,644	18,067,315	18,067,315	18,000,315	18,854,582	18,854,582	18,854,577	4.36%
SFHI Surplus / (Deficit):		2,443,179	522,043	(669,473)	(917,135)	(917,135)	(850,135)	(615,726)	(615,726)	(615,721)	-32.86%

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

SELF FUNDED DENTAL INSURANCE

Internal Service Fund 660
2024 BUDGET NARRATIVE

FUND MANAGEMENT:

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

There is no direct tax levy for this function. The fund charges county departments premiums, which in turn are reflected in the 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.

SINCE THE LAST BUDGET:

We have seen gradual but small increase in claims over the past three years.

LOOKING AHEAD TO 2024:

Due to continued increase in health care costs generally, a small increase in dental premiums will be in effect for 2024. This is the first dental premium increase since 2017.

FUND BALANCE:

The fund balance is at an appropriate level. The 2024 budget calls for a small surplus of \$12,501, but performance will depend on actual claims.

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.

Financial Summary Self Funded Dental Insurance

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	424,737	867,427	864,427	864,427	895,334
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	415,583	853,804	853,804	853,804	882,833
Total Expenditures	415,583	853,804	853,804	853,804	882,833
(Surplus) / Deficit before adjustments			(10,623)		(12,501)
Increase / (Decrease) fund balance			10,623		12,501
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 660 - Dental Insurance Self Funded (SFDI)											
Revenue											
Public Services:											
Insurance Charges	45067	163,590	110,653	109,186	127,864	127,864	127,864	132,050	132,050	132,050	3.27%
Public Services Subtotal:		163,590	110,653	109,186	127,864	127,864	127,864	132,050	132,050	132,050	3.27%
Interfund Revenue:											
Insurance Charges	63001	707,628	757,667	723,245	724,563	724,563	724,563	748,284	748,284	748,284	3.27%
Interfund Revenue Subtotal:		707,628	757,667	723,245	724,563	724,563	724,563	748,284	748,284	748,284	3.27%
Total Operating Revenue:		871,218	868,320	832,431	852,427	852,427	852,427	880,334	880,334	880,334	3.27%
Interest:											
Interest Investments	48000	14,011	10,201	11,882	12,000	12,000	15,000	15,000	15,000	15,000	25.00%
Investment Mark to Market	48002	11,682	(14,018)	(52,808)	0	0	0	0	0	0	0.00%
Interest Subtotal:		25,693	(3,817)	(40,926)	12,000	12,000	15,000	15,000	15,000	15,000	25.00%
Total Non-Operating Revenue:		25,693	(3,817)	(40,926)	12,000	12,000	15,000	15,000	15,000	15,000	25.00%
Revenue Total:		896,911	864,503	791,505	864,427	864,427	867,427	895,334	895,334	895,334	3.58%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 660 - Dental Insurance Self Funded (SFDI)											
Expense											
Contractual Services:											
Professional Service	55014	1,907	0	2,251	0	0	0	2,500	2,500	2,500	100.00%
Administration Fee	55037	50,684	51,638	49,760	51,162	51,162	51,162	52,537	52,537	52,537	2.69%
Contractual Services Subtotal:		52,591	51,638	52,011	51,162	51,162	51,162	55,037	55,037	55,037	7.57%
Insurance Expenses:											
Claim Payments	56002	702,903	785,350	763,805	802,642	802,642	802,642	827,796	827,796	827,796	3.13%
Insurance Expenses Subtotal:		702,903	785,350	763,805	802,642	802,642	802,642	827,796	827,796	827,796	3.13%
Total Other Operating:											
		755,494	836,988	815,816	853,804	853,804	853,804	882,833	882,833	882,833	3.40%
Expense Total:											
		755,494	836,988	815,816	853,804	853,804	853,804	882,833	882,833	882,833	3.40%
SFDI Surplus / (Deficit):											
		141,417	27,515	(24,311)	10,623	10,623	13,623	12,501	12,501	12,501	17.68%

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

FINANCE

General Fund – Department: 015 2024 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.

PROGRAMS:

- Accounts Payable and Receivable
- Budget & Planning
- Capital Assets
- Cash and Investment Management
- County Board and Committee Support
- Debt Planning and Management
- Financial Planning and Monitoring
- Financial Reporting
- General Ledger Maintenance

SINCE THE LAST BUDGET:

Director Kaiser is nearing completion of his first year with the county. The department welcomed a financial analyst to assist in recent changes to the Government Accounting Standards Board (GASB) recommended accounting practices – specifically for leases and subscriptions. The department assisted in a preliminary review of programs county wide.

LOOKING AHEAD TO 2024:

The department is looking to add a management analyst to assist with grant compliance and strategy. Additionally, the analyst will provide much needed research and support to departments who are looking to improve their operations. The position is commonplace among governments, especially ones the size of Winnebago County. The department will also look to review financial practices to ensure they are up to date on current best practices.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

There were no changes proposed by the county executive to Director Kaiser's budget.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

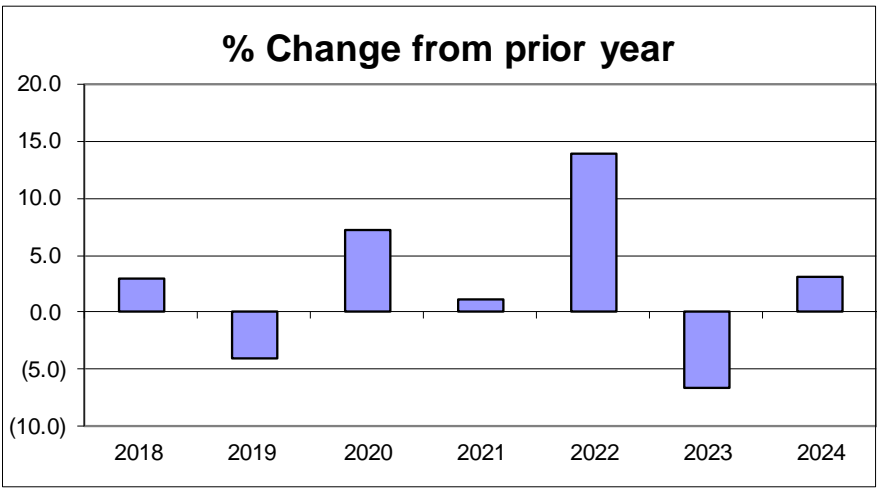
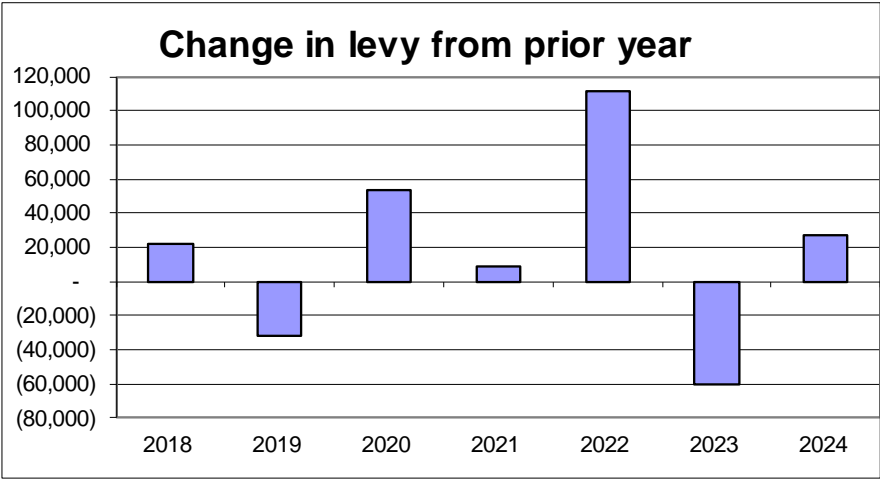
The Finance Department's Adopted Budget reflects a \$42 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section. For the 2024 budget, one (1) full-time Management Analyst position will be added to the Table of Organization of Classified Positions.

COUNTY LEVY:

The tax levy for 2024 is \$874,990 an increase of \$28,514 or 3.37% over 2023. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Finance

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 846,476	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	143,394	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study. The department is also adding one (1) full-time Management Analyst position.
Data Processing	(125,800)	Decrease based on moving the Tyler Technologies Enterprise ERP software expenses to the Department of Administration. The software is used by Finance, Human Resources and Information Technology and the expenses include licensing and support of the software.
Other small changes	10,920	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 874,990	

Financial Summary Finance

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	22,000	44,000	44,000	44,000	47,500
Labor	287,627	629,814	629,814	629,814	773,208
Travel	3,995	5,498	4,450	4,450	8,750
Capital	-	-	-	-	-
Other Expenditures	190,776	295,415	256,212	291,012	140,532
Total Expenditures	482,398	930,727	890,476	925,276	922,490
Levy			846,476		874,990

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 015 - Finance											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	11,186	0	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		11,186	0	0	0	0	0	0	0	0	0.00%
Interfund Revenue:											
Professional Services	63002	4,596	6,000	6,000	0	0	0	0	0	0	0.00%
Financial Services	65083	40,104	41,100	41,100	44,000	44,000	44,000	47,500	47,500	47,500	7.95%
Interfund Revenue Subtotal:		44,700	47,100	47,100	44,000	44,000	44,000	47,500	47,500	47,500	7.95%
Total Operating Revenue:											
		55,886	47,100	47,100	44,000	44,000	44,000	47,500	47,500	47,500	7.95%
Revenue Total:											
		55,886	47,100	47,100	44,000	44,000	44,000	47,500	47,500	47,500	7.95%
Expense											
Wages:											
Regular Pay	51100	418,826	450,888	374,409	436,141	436,141	436,141	531,277	531,277	531,277	21.81%
Wages Subtotal:		418,826	450,888	374,409	436,141	436,141	436,141	531,277	531,277	531,277	21.81%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 015 - Finance											
Fringes Benefits:											
FICA Medicare	51200	30,251	33,028	27,355	33,365	33,365	33,365	40,642	40,642	40,642	21.81%
Health Insurance	51201	96,693	100,336	89,026	120,645	120,645	120,645	152,602	152,602	152,602	26.49%
Dental Insurance	51202	4,918	5,226	4,872	6,522	6,522	6,522	7,952	7,952	7,952	21.93%
Workers Compensation	51203	241	549	247	319	319	319	606	606	564	76.80%
WI Retirement	51206	28,279	30,435	23,568	29,657	29,657	29,657	36,658	36,658	36,658	23.61%
Fringe Benefits Other	51207	2,362	2,452	2,095	3,165	3,165	3,165	3,513	3,513	3,513	11.00%
Fringes Benefits Subtotal:		162,744	172,026	147,163	193,673	193,673	193,673	241,973	241,973	241,931	24.92%
Total Labor:		581,569	622,914	521,572	629,814	629,814	629,814	773,250	773,250	773,208	22.77%
Travel:											
Registration Tuition	52001	195	320	549	3,000	3,000	3,000	4,000	4,000	4,000	33.33%
Automobile Allowance	52002	139	54	490	600	600	300	800	800	800	33.33%
Commercial Travel	52004	0	0	0	0	0	1,067	1,200	1,200	1,200	100.00%
Meals	52005	0	0	0	150	150	100	600	600	600	300.00%
Lodging	52006	89	0	193	700	700	900	2,000	2,000	2,000	185.71%
Other Travel Exp	52007	0	0	0	0	0	131	150	150	150	100.00%
Taxable Benefit	52008	0	40	0	0	0	0	0	0	0	0.00%
Travel Subtotal:		423	414	1,231	4,450	4,450	5,498	8,750	8,750	8,750	96.63%
Total Travel:		423	414	1,231	4,450	4,450	5,498	8,750	8,750	8,750	96.63%

<div> <div>Winnebago County</div> <div>Budget Detail - 2024</div> </div>											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 015 - Finance											
Capital Outlay:											
Equipment	58004	8,081	0	0	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		8,081	0	0	0	0	0	0	0	0	0.00%
Total Capital:		8,081	0	0	0	0	0	0	0	0	0.00%
Office:											
Office Supplies	53000	1,287	349	447	300	300	200	300	300	300	0.00%
Stationery and Forms	53001	200	437	352	300	300	150	300	300	300	0.00%
Printing Supplies	53002	202	183	238	275	275	320	350	350	350	27.27%
Postage and Box Rent	53004	28	14	48	0	0	23	0	0	0	0.00%
Computer Supplies	53005	86	30	222	0	0	0	0	0	0	0.00%
Computer Software	53006	0	394	288	75	75	213	315	315	315	320.00%
Telephone	53008	1,851	1,967	950	1,200	1,200	1,500	2,000	2,000	2,000	66.67%
Print Duplicate	73003	3,970	3,653	3,821	3,750	3,750	3,600	3,500	3,500	3,500	-6.67%
Postage and Box Rent	73004	1,325	1,218	1,545	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
Computer Licensing Charge	73006	0	0	1,411	1,313	1,313	1,313	2,238	2,238	2,238	70.45%
Office Subtotal:		8,949	8,245	9,322	8,713	8,713	8,819	10,503	10,503	10,503	20.54%
Operating:											
Subscriptions	53501	198	39	0	0	0	0	8,000	8,000	8,000	100.00%
Membership Dues	53502	1,512	1,275	1,120	350	350	1,450	1,575	1,575	1,575	350.00%
Publish Legal Notices	53503	1,754	1,810	1,424	330	330	375	150	150	150	-54.55%
Food	53520	0	0	36	0	0	92	75	75	75	100.00%
Small Equipment	53522	264	242	0	0	0	2,838	800	800	800	100.00%
Operating Licenses Fees	53553	0	44	10	0	0	0	10	10	10	100.00%
Small Equipment Technology	53580	3,447	607	0	0	0	222	1,805	1,805	1,805	100.00%
Operating Subtotal:		7,176	4,017	2,590	680	680	4,977	12,415	12,415	12,415	1,725.74%

<div> <div>Winnebago County</div> <div>Budget Detail - 2024</div> </div>											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 015 - Finance											
Repairs & Maint:											
Technology Repair and Maintain	74029	429	462	429	330	330	330	363	363	363	10.00%
Repairs & Maint Subtotal:		429	462	429	330	330	330	363	363	363	10.00%
Contractual Services:											
Accounting Auditing	55012	85,000	90,545	139,570	101,200	101,200	101,200	102,200	102,200	102,200	0.99%
Data Processing	55013	121,651	129,775	127,912	133,460	156,460	156,460	7,660	7,660	7,660	-94.26%
Professional Service	55014	4,569	1,040	665	9,200	21,000	21,000	5,200	5,200	5,200	-43.48%
Collection Services	55015	379	103	21	0	0	0	0	0	0	0.00%
Contractual Services Subtotal:		211,599	221,463	268,167	243,860	278,660	278,660	115,060	115,060	115,060	-52.82%
Insurance Expenses:											
Prop Liab Insurance	76000	1,488	2,112	2,801	2,629	2,629	2,629	2,191	2,191	2,191	-16.66%
Insurance Expenses Subtotal:		1,488	2,112	2,801	2,629	2,629	2,629	2,191	2,191	2,191	-16.66%
Total Other Operating:		229,640	236,299	283,309	256,212	291,012	295,415	140,532	140,532	140,532	-45.15%
Expense Total:		819,713	859,627	806,113	890,476	925,276	930,727	922,532	922,532	922,490	3.60%
Finance Net/(Levy):		(763,827)	(812,527)	(759,013)	(846,476)	(881,276)	(886,727)	(875,032)	(875,032)	(874,990)	3.37%

**FINANCE
PROGRAM BUDGETS**

								TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	2024 ADOPTED	2023 ADOPTED	2022 ADOPTED	2024 OVER 2023	2023 OVER 2022
Finance	1015	773,208	8,750	-	140,532	922,490	47,500	874,990	846,476	814,420	3.37	3.94
Purchasing	1019	-	-	-	-	-	-	-	-	92,688	0.00	(100.00)
Grand Totals		773,208	8,750	-	140,532	922,490	47,500	874,990	846,476	907,108	3.37	(6.68)
Tax levy								874,990	846,476	907,108	3.37	(6.68)

Starting with the 2023 budget, Purchasing's revenues and expenses will be in Org 1011 Department of Administration.
 This schedule will be included in the 2023 and 2024 budget as to show the history of Finance from a Division 2022 and prior to a Department 2023 and forward.

INFORMATION TECHNOLOGY

General Fund – Department: 022
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Patty Francour
LOCATION: Winnebago County Information Technology
David W. Albrecht Administration Building
112 Otter Avenue, First Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3491

Information Technology is finalizing the Microsoft 365 deployment, refreshing the county-wide cell phone inventory, and plans to finish the redundant fiber loop project in the very near future. The department is responsible for continuation of regular annual maintenance of hardware and software and continues to research ever-changing technological advances. Annually, hardware at the end of its lifecycle is processed for upgrades and software contracts are evaluated for renewals. Government Accounting Standards Board (GASB) Statement #96 Subscription-Based Information Technology Arrangements will be implemented in 2024 (a joint project with Finance). Cybersecurity and protected data backup are constant, top-of-mind efforts, along with continuation of user trainings for standard applications. Also, two new buildings have been added for network connection – Shelter Care (DHS) and Evidence/Morgue (Sheriff's Office).

PROGRAMS:

- Audio Visual Support
- Backup Business Continuity and Disaster Recovery
- County Board and Committee Support
- Desktop and User Support
- End User Technology Training
- Enterprise Applications Support
- Hardware Management
- Infrastructure Support
- Phone System Support
- Public Records Requests
- Security Surveillance Camera Support
- Software Development
- Software Licensing, Acquisition, and Compliance
- Technology Security Management

SINCE THE LAST BUDGET:

The initial transition to the Microsoft 365 email and Office applications has been completed. The fiber loop project between critical county data centers has been contracted and is in process. The IT department has assisted other departments with technical support on many other projects.

LOOKING AHEAD TO 2024:

The Microsoft 365 project will continue with implementation of Microsoft OneDrive and SharePoint. The department will research and plan for an operating system upgrade to Windows 11, while enhancement of cybersecurity systems will remain a priority. During 2024, the department will plan and prepare for a change in 2025 to a quasi-leasing model of support for computers and other network devices, under which the full expected lifecycle cost of purchasing, maintaining, and supporting each device will be recouped through annual charges to departments which will more accurately reflect the county's costs.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The County Executive made no changes to the budget for the Information Technology Department as proposed by Director Francour.

In the Technology Replacement Fund budget the executive increased the proposed budget for computer software by \$100,000 to allow for purchase of a more comprehensive cybersecurity suite for Microsoft 365. \$1,053,117 in fund balance will be applied to replace levy use.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

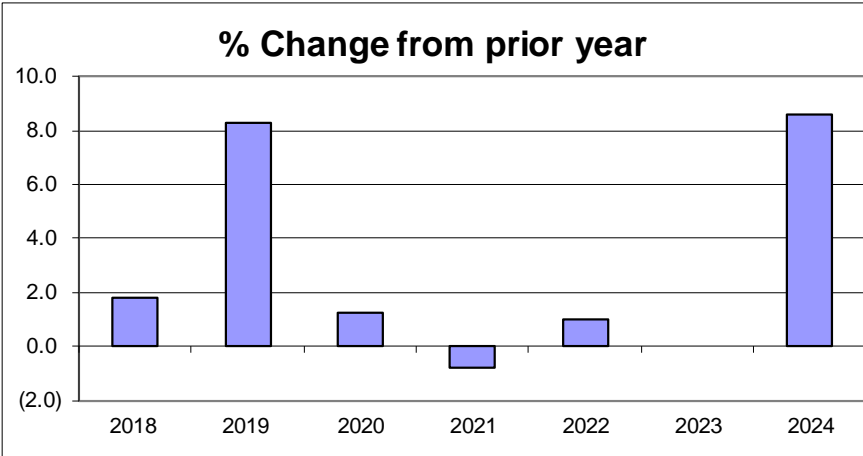
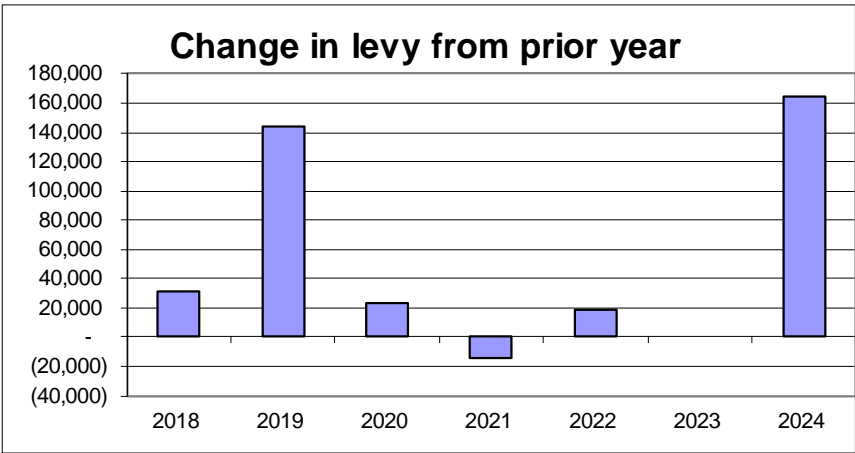
Information Technology's Adopted Budget reflects a \$353 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

DEPARTMENT STAFFING:

There is no change to the staffing table for 2024. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The tax levy for 2024 is \$2,075,638, an increase of \$163,670 or 8.56% over 2023. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Information Technology

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 1,911,968	
Revenue Changes - impact on levy:		
None		
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	193,499	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study.
Data Processing	(14,000)	Decrease based on the IMS/Vanguard maintenance contract moving to the 1023 Technology Replacement Fund in 2024.
Professional Service	(50,000)	Decrease based on the one-time cost in 2023 for a consultant to assist with the County's electronic document storage, to decrease paper usage and filing space.
Prop Liab Insurance	(10,327)	Decrease based on Property & Liability Insurance cost allocations.
Unassigned general fund balance applied	50,000	The 2023 budget included unassigned general fund balance being applied to offset the one-time consultant for document management expense (no unassigned general fund balance will be applied to the Information Technology budget in 2024).
Other small changes	(5,502)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 2,075,638	

Financial Summary Information Technology

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	55,075	96,695	93,695	93,695	96,929
Labor	878,559	1,742,100	1,732,033	1,732,033	1,925,532
Travel	12,195	25,200	27,950	27,950	23,250
Capital	-	-	-	-	-
Other Expenditures	94,155	303,763	295,680	295,680	223,785
Total Expenditures	984,909	2,071,063	2,055,663	2,055,663	2,172,567
Levy Before Fund Balance Adjustment			1,961,968		2,075,638
Unassigned General Fund Balance Applied			(50,000)		-
Net Levy After Fund Balance Adjustment			1,911,968		2,075,638

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 022 - Information Technology											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	60,184	0	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		60,184	0	0	0	0	0	0	0	0	0.00%
Public Services:											
Offset Revenue	45013	0	0	402	99	99	99	99	99	99	0.00%
Public Services Subtotal:		0	0	402	99	99	99	99	99	99	0.00%
Interfund Revenue:											
Computer Maintenance	65029	48,477	49,995	46,893	46,596	46,596	46,596	46,530	46,530	46,530	-0.14%
DP Services	65085	19,404	16,320	16,320	24,000	24,000	24,000	26,000	26,000	26,000	8.33%
Interfund Revenue Subtotal:		67,881	66,315	63,213	70,596	70,596	70,596	72,530	72,530	72,530	2.74%
Total Operating Revenue:		128,065	66,315	63,615	70,695	70,695	70,695	72,629	72,629	72,629	2.74%
Misc Revenues:											
Sale Of Prop Equip	48104	0	3,540	2,100	0	0	0	0	0	0	0.00%
Cost Sharing Allocations	48110	38,489	29,196	26,544	23,000	23,000	26,000	24,300	24,300	24,300	5.65%
Misc Revenues Subtotal:		38,489	32,736	28,644	23,000	23,000	26,000	24,300	24,300	24,300	5.65%
Total Non-Operating Revenue:		38,489	32,736	28,644	23,000	23,000	26,000	24,300	24,300	24,300	5.65%
Revenue Total:		166,554	99,051	92,259	93,695	93,695	96,695	96,929	96,929	96,929	3.45%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 022 - Information Technology											
Expense											
Wages:											
Regular Pay	51100	1,186,190	1,171,816	1,189,538	1,270,425	1,270,425	1,265,000	1,413,788	1,413,788	1,413,788	11.28%
Overtime	51105	4,680	686	52	1,500	1,500	600	1,500	1,500	1,500	0.00%
Payroll Sundry Account	51190	0	812	0	0	0	0	0	0	0	0.00%
Wages Subtotal:		1,190,871	1,173,313	1,189,590	1,271,925	1,271,925	1,265,600	1,415,288	1,415,288	1,415,288	11.27%
Fringes Benefits:											
FICA Medicare	51200	86,228	85,374	87,114	97,303	97,303	95,000	108,270	108,270	108,270	11.27%
Health Insurance	51201	282,390	263,159	253,309	254,035	254,035	265,000	277,463	277,463	277,463	9.22%
Dental Insurance	51202	15,529	14,282	13,050	12,958	12,958	14,000	13,852	13,852	13,852	6.90%
Workers Compensation	51203	1,240	2,641	2,212	1,713	1,713	1,900	5,040	5,040	4,687	173.61%
Unemployment Comp	51204	559	(559)	0	0	0	7,000	0	0	0	0.00%
WI Retirement	51206	79,449	78,076	76,876	86,492	86,492	86,000	97,549	97,549	97,549	12.78%
Fringe Benefits Other	51207	6,470	5,780	6,629	7,607	7,607	7,600	8,423	8,423	8,423	10.73%
Fringes Benefits Subtotal:		471,865	448,753	439,190	460,108	460,108	476,500	510,597	510,597	510,244	10.90%
Total Labor:											
		1,662,736	1,622,066	1,628,780	1,732,033	1,732,033	1,742,100	1,925,885	1,925,885	1,925,532	11.17%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 022 - Information Technology											
Travel:											
Registration Tuition	52001	(2,154)	24,615	18,418	25,000	25,000	22,250	21,000	21,000	21,000	-16.00%
Automobile Allowance	52002	38	17	40	600	600	600	500	500	500	-16.67%
Meals	52005	0	0	0	400	400	400	200	200	200	-50.00%
Lodging	52006	492	246	180	1,500	1,500	1,500	1,200	1,200	1,200	-20.00%
Other Travel Exp	52007	0	0	0	150	150	150	150	150	150	0.00%
Taxable Benefit	52008	0	0	0	300	300	300	200	200	200	-33.33%
Travel Subtotal:		(1,624)	24,878	18,638	27,950	27,950	25,200	23,250	23,250	23,250	-16.82%
Total Travel:		(1,624)	24,878	18,638	27,950	27,950	25,200	23,250	23,250	23,250	-16.82%
Capital Outlay:											
Equipment	58004	37,548	0	0	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		37,548	0	0	0	0	0	0	0	0	0.00%
Total Capital:		37,548	0	0	0	0	0	0	0	0	0.00%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 022 - Information Technology											
Office:											
Office Supplies	53000	1,355	1,279	620	1,200	1,200	1,200	1,200	1,200	1,200	0.00%
Printing Supplies	53002	70	100	41	250	250	250	250	250	250	0.00%
Postage and Box Rent	53004	121	127	63	300	300	300	300	300	300	0.00%
Computer Supplies	53005	446	821	2,234	2,200	2,200	2,200	2,200	2,200	2,200	0.00%
Computer Software	53006	73,714	12,663	50,599	50,300	50,300	50,300	50,300	50,300	50,300	0.00%
Telephone	53008	14,817	10,604	14,384	21,000	21,000	21,000	19,000	19,000	19,000	-9.52%
Telephone Supplies	53009	2,421	299	2,049	2,100	2,100	2,100	2,100	2,100	2,100	0.00%
Fiber pole rental locates	53015	31,347	31,821	32,567	34,000	34,000	34,000	36,500	36,500	36,500	7.35%
Print Duplicate	73003	901	521	478	900	900	900	800	800	800	-11.11%
Postage and Box Rent	73004	33	27	23	50	50	50	50	50	50	0.00%
Office Subtotal:		125,225	58,263	103,060	112,300	112,300	112,300	112,700	112,700	112,700	0.36%
Operating:											
Subscriptions	53501	1,212	1,704	2,899	2,120	2,120	2,120	2,100	2,100	2,100	-0.94%
Membership Dues	53502	250	250	250	250	250	250	150	150	150	-40.00%
Small Equipment	53522	0	0	3,795	19,000	19,000	19,000	16,500	16,500	16,500	-13.16%
Motor Fuel	53548	0	0	0	100	100	100	100	100	100	0.00%
Loss on Disposition of Assets	53569	156	498	1,260	50	50	4,661	4,000	4,000	4,000	7,900.00%
Small Equipment Technology	53580	26,493	7,131	4,500	0	0	0	0	0	0	0.00%
Motor Fuel	73548	264	679	761	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Operating Subtotal:		28,376	10,263	13,465	22,520	22,520	27,131	23,850	23,850	23,850	5.91%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 022 - Information Technology											
Repairs & Maint:											
Maintenance Vehicles	54023	0	0	928	0	0	1,000	300	300	300	100.00%
Equipment Repairs	54029	31,276	119,648	14,631	46,328	46,328	46,328	46,530	46,530	46,530	0.44%
Maintenance Vehicles	74023	92	796	290	400	400	694	600	600	600	50.00%
Repairs & Maint Subtotal:		31,368	120,443	15,849	46,728	46,728	48,022	47,430	47,430	47,430	1.50%
Contractual Services:											
Data Processing	55013	17,934	19,911	25,825	26,000	26,000	28,178	12,000	12,000	12,000	-53.85%
Professional Service	55014	20,155	11,136	3,095	70,000	70,000	70,000	20,000	20,000	20,000	-71.43%
Contractual Services Subtotal:		38,089	31,047	28,920	96,000	96,000	98,178	32,000	32,000	32,000	-66.67%
Insurance Expenses:											
Prop Liab Insurance	76000	6,960	11,988	16,466	18,132	18,132	18,132	7,805	7,805	7,805	-56.95%
Insurance Expenses Subtotal:		6,960	11,988	16,466	18,132	18,132	18,132	7,805	7,805	7,805	-56.95%
Total Other Operating:											
		230,018	232,004	177,760	295,680	295,680	303,763	223,785	223,785	223,785	-24.32%
Expense Total:											
		1,928,677	1,878,948	1,825,178	2,055,663	2,055,663	2,071,063	2,172,920	2,172,920	2,172,567	5.69%
Information Technology Net/(Levy):											
		(1,762,123)	(1,779,897)	(1,732,918)	(1,961,968)	(1,961,968)	(1,974,368)	(2,075,991)	(2,075,991)	(2,075,638)	5.79%
Unassigned General Fund Balance Applied:											
		0	0	0	50,000	50,000	0	0	0	0	-100.00%
Information Technology Net/(Levy):											
		(1,762,123)	(1,779,897)	(1,732,918)	(1,911,968)	(1,911,968)	(1,974,368)	(2,075,991)	(2,075,991)	(2,075,638)	8.56%

SIGNIFICANT CHANGES FROM 2023 ADOPTED - Technology Replacement Fund

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 743,840	
Revenue Changes - impact on levy:		
Technology Cost Reimb	(14,171)	Increase due to how inventory is expensed out to departments. In years past, the department would make purchases out of Small Equipment Technology and the department reimbursement would be offset in the expense. This process was started in 2023, but not part of the 2023 adopted budget.
Computer Licensing Charge	(227,671)	Increase due to increase in Microsoft license expenses since migrating to Microsoft 365. The expenses are shown below, but this revenue line is how the departments are charged for each of their license charges (interfund revenue).
Expense Changes - impact on levy:		
Capital Equipment	309,000	Increase in capital equipment items needed for 2024 based on the lifecycle of equipment, in addition to industry cost increases.
Computer Software	196,673	Increase due to increase in Microsoft license expenses since migrating to Microsoft 365. The initial expense of these licenses are recorded here, but the departments are charged for each of their licenses by the interfund revenue shown above.
Small Equipment Technology	55,225	Increase in small equipment technology items needed for 2024 based on the lifecycle of equipment, including the replacement cycle of laptops that were purchased in 2020 with COVID (CARES Act) funds.
Assigned fund balance	(1,053,117)	For the 2024 budget, the Technology Replacement Fund expenses will be offset by a reduction of the assigned Technology Replacement Fund balance.
Other small changes	(9,779)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ -	

Financial Summary Technology Replacement Fund

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	131,515	231,674	191,950	191,950	438,776
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	54,245	130,245	76,000	130,245	385,000
Other Expenditures	528,750	864,350	859,790	894,350	1,106,893
Total Expenditures	582,995	994,595	935,790	1,024,595	1,491,893
Levy Before Fund Balance Adjustment			743,840		1,053,117
Decrease Assigned Technology Replacement Fund Balance			-		(1,053,117)
Net Levy After Fund Balance Adjustment			743,840		-

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 023 - Technology Replacement											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	616,648	0	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		616,648	0	0	0	0	0	0	0	0	0.00%
Public Services:											
Offset Revenue	45013	0	0	389	389	389	389	373	373	373	-4.09%
Public Services Subtotal:		0	0	389	389	389	389	373	373	373	-4.09%
Intergov Services:											
Technology Cost Reimb	43023	0	0	0	0	0	33,383	14,171	14,171	14,171	100.00%
Intergov Services Subtotal:		0	0	0	0	0	33,383	14,171	14,171	14,171	100.00%
Interfund Revenue:											
Computer Licensing Charge	63006	0	0	221,162	191,561	191,561	191,561	419,232	419,232	419,232	118.85%
Computer Server Charge	65030	9,289	0	0	0	0	6,341	5,000	5,000	5,000	100.00%
Interfund Revenue Subtotal:		9,289	0	221,162	191,561	191,561	197,902	424,232	424,232	424,232	121.46%
Total Operating Revenue:		625,937	0	221,551	191,950	191,950	231,674	438,776	438,776	438,776	128.59%
Revenue Total:		625,937	0	221,551	191,950	191,950	231,674	438,776	438,776	438,776	128.59%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 023 - Technology Replacement											
Expense											
Capital Outlay:											
Equipment	58004	83,952	199,821	100,553	76,000	130,245	130,245	385,000	385,000	385,000	406.58%
Capital Outlay Subtotal:		83,952	199,821	100,553	76,000	130,245	130,245	385,000	385,000	385,000	406.58%
Total Capital:		83,952	199,821	100,553	76,000	130,245	130,245	385,000	385,000	385,000	406.58%
Office:											
Computer Software	53006	232,119	317,243	282,466	512,160	512,160	512,160	612,833	712,833	712,833	39.18%
Office Subtotal:		232,119	317,243	282,466	512,160	512,160	512,160	612,833	712,833	712,833	39.18%
Operating:											
Small Equipment Technology	53580	604,231	(24,457)	132,304	114,350	148,910	118,910	169,575	169,575	169,575	48.29%
Operating Subtotal:		604,231	(24,457)	132,304	114,350	148,910	118,910	169,575	169,575	169,575	48.29%
Contractual Services:											
Data Processing	55013	238,131	225,757	206,243	233,280	233,280	233,280	224,485	224,485	224,485	-3.77%
Contractual Services Subtotal:		238,131	225,757	206,243	233,280	233,280	233,280	224,485	224,485	224,485	-3.77%
Total Other Operating:		1,074,481	518,543	621,012	859,790	894,350	864,350	1,006,893	1,006,893	1,006,893	17.11%
Expense Total:		1,158,433	718,364	721,565	935,790	1,024,595	994,595	1,391,893	1,491,893	1,491,893	59.43%
Technology Replacement Net/(Levy):		(532,496)	(718,364)	(500,015)	(743,840)	(832,645)	(762,921)	(953,117)	(1,053,117)	(1,053,117)	41.58%
Assigned Fund Balance applied (Note):											
Technology Replacement Net/(Levy):		(532,496)	(718,364)	(500,015)	(743,840)	(832,645)	(762,921)	(953,117)	0	0	-100.00%

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

WINNEBAGO COUNTY

CAPITAL OUTLAY - 2024

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Technology Replacement Fund -				
	Palo Alto PA 3020	2	35,000	70,000
	Large Server	7	27,000	189,000
	Large Infrastructure Switch	6	21,000	126,000
		15		385,000

FACILITIES

General Fund – Division: 025
2024 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.

PROGRAMS:

- Alarm Inspection and Maintenance
- Appliance and Metals Recycling Collection
- Construction Project Management
- County Board and Committee Support
- Custodial Cleaning Services
- Elevator Inspection and Maintenance
- Facility Access Control Management
- Locate Services
- Maintenance - General
- Maintenance of Buildings
- Maintenance of Equipment
- Maintenance of Grounds
- Snow Removal

SINCE THE LAST BUDGET:

The Facilities Department has completed the Facility Condition Assessment, which details the back log of repairs and maintenance needed. These items have been documented and are being addressed. The County has been awarded an Energy Efficiency and Conservation Block grant to be applied to retrofitting energy saving equipment in County buildings. Two (2) additional building were added to the Facilities building inventory, Oshkosh and Neenah Shelter Care sites. The snow plowing of parking lots has been assigned back to the Highway Department. The USDA lease at the J.P. Coughlin Center will be renewed and the rental rates have increased.

LOOKING AHEAD TO 2024:

The department will look to analyze the department's vehicle fleet. Vehicles have been hard to source. Additionally, the department will look to work with departments and the board on a master plan of land and facility use.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

Initially, a facilities condition assessment for the UW- Oshkosh Fox Cities Campus was included in the department budget. This was also included in the request from UW-Oshkosh Fox Cities Campus. Facilities removed their budgeted line item of \$25,000 from 55014 Professional Services expense line for this cost, along with removing \$25,000 Wayfinding Design Assist costs in the same expense line. \$20,000 was also removed from 54022 Maintenance Equipment expense line to reduce the UPS RM 1442 replacement expense. Other small changes can be found in FICA Medicare, Workers Compensation and WI Retirement that total \$5,055. Also, \$33,000 of wage turnover savings and \$17,000 of fringe turnover savings was applied to the department budget to bring their labor budget more closely in line with turnover savings.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

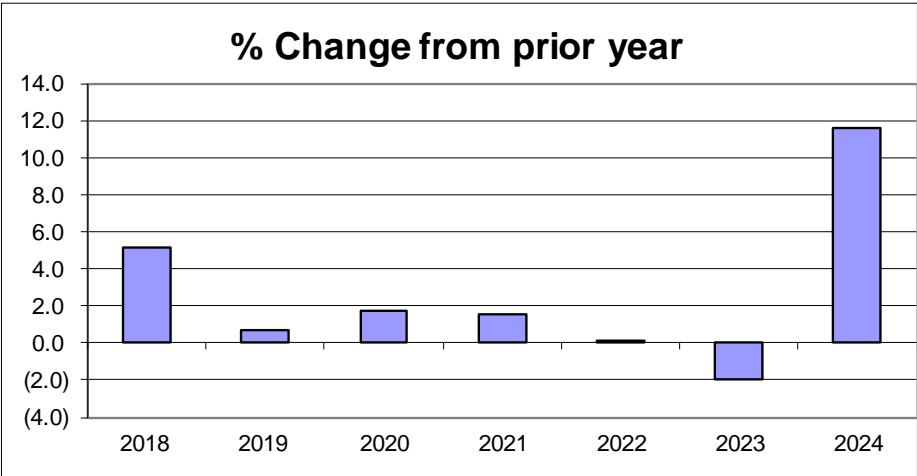
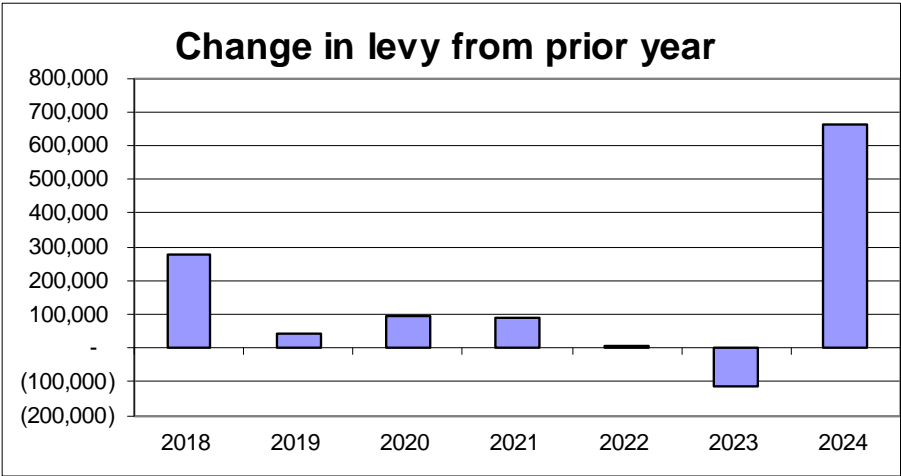
The Facilities' Adopted Budget reflects a \$11,180 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

DEPARTMENT STAFFING:

There is no change to the staffing table for 2024. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The tax levy for 2024 is \$6,339,860, an increase of \$653,562 or 11.49% over 2023. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Facilities

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 5,686,298	
Revenue Changes - impact on levy:		
Rental Revenue	18,000	Decrease based on rental income anticipated for the State Street Drop In, but was not received due to grant funding conflict.
Rental Building	(48,000)	Increase based on three (3) units rented to 980 tenants.
Other Miscellaneous Revenues	(78,580)	Increase due to award of an EECBG (Energy Efficiency and Conservation Block Grant) grant awarded.
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	268,902	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study. The department is also adding one (1) seasonal position and extending seasonal employment by one (1) month for all six (6) seasonal positions.
Capital Improvements	(853,016)	Decrease due to no capital improvement needs in 2024. The 2023 budget included the emergency use upgrade at the Parks Expo Center.
Capital Equipment	(15,000)	Decrease due to less capital equipment items needed in 2024.
Computer Software	13,115	Increase based on the annual maintenance software subscription amount.
Small Equipment Technology	(11,815)	Decrease due to no small equipment technology needs in 2024. The 2023 budget included seventeen (17) iPads with Applecare, licenses, and cases.
Maintenance Buildings	166,430	Increase due to additional building repairs and signage replacement items needed in 2024.
Maintenance Grounds	20,000	Increase due to additional tree removal and replacement needs in 2024.
Maintenance Equipment	67,630	Increase due to replacing the UPS in the Law Enforcement Center (Room 1442).
Heat	31,278	Increase due to two (2) additional buildings and rate increases anticipated.
Power and Light	100,866	Increase due to two (2) additional buildings and rate increases anticipated.
Snow Removal	36,500	Increase due to two (2) additional buildings and rate increases anticipated.
Professional Service	(330,000)	Decrease based on the increase in 2023 was related to the county-wide building condition assessment study being budgeted in this account.
Janitorial Services	18,500	Increase due to two (2) additional buildings and rate increases anticipated.

SIGNIFICANT CHANGES FROM 2023 ADOPTED - Facilities

Account	Amount	Description
Secuirty Service	30,000	Increase due to two (2) additional buildings and rate increases anticipated.
Snow Removal - interfun	13,000	Increase due to Highway wages cost increases and the billing rates charged for them to provide snow removal services to other county buildings.
Prop Liab Insurance	10,037	Increase based on Property & Liability Insurance cost allocations.
Unassigned general fund balance applied	1,153,016	The 2023 budget included unassigned general fund balance being applied to offset the \$300,000 county-wide building condition assessment study & \$853,016 emergency use upgrade at the Parks Expo Center (no unassigned general fund balance will be applied to the Facilities budget in 2024).
Other small changes	42,699	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 6,339,860	

Financial Summary Facilities

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	78,867	148,950	155,924	155,924	259,904
Labor	1,340,161	2,490,449	3,097,355	3,097,355	3,366,257
Travel	1,890	7,335	11,475	11,475	15,625
Capital	706,638	1,694,654	988,016	2,334,654	120,000
Other Expenditures	1,357,235	3,190,830	2,898,392	3,083,804	3,097,882
Total Expenditures	3,405,924	7,383,268	6,995,238	8,527,288	6,599,764
Levy Before Fund Balance Adjustment			6,839,314		6,339,860
Unassigned General Fund Balance Applied			(1,153,016)		-
Net Levy After Fund Balance Adjustment			5,686,298		6,339,860

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 025 - Facilities											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	40,292	0	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		40,292	0	0	0	0	0	0	0	0	0.00%
Public Services:											
Other Fees	45002	31	154	0	0	0	0	0	0	0	0.00%
Public Services Subtotal:		31	154	0	0	0	0	0	0	0	0.00%
Interfund Revenue:											
Rental Revenue	65011	50,400	50,700	50,400	68,700	68,700	50,700	50,700	50,700	50,700	-26.20%
Other Department Charges	65081	6,000	10,500	10,500	14,000	14,000	14,000	9,000	9,000	9,000	-35.71%
Interfund Revenue Subtotal:		56,400	61,200	60,900	82,700	82,700	64,700	59,700	59,700	59,700	-27.81%
Total Operating Revenue:		96,723	61,354	60,900	82,700	82,700	64,700	59,700	59,700	59,700	-27.81%
Misc Revenues:											
Rental Building	48100	139,645	99,017	62,951	62,250	62,250	74,250	110,250	110,250	110,250	77.11%
Sale Of Prop Equip	48104	0	0	5,843	0	0	0	0	0	0	0.00%
Sale of Scrap	48106	3,682	3,507	2,191	3,000	3,000	4,000	3,400	3,400	3,400	13.33%
Other Miscellaneous Revenues	48109	48,070	31,467	18,180	7,974	7,974	6,000	86,554	86,554	86,554	985.45%
Misc Revenues Subtotal:		191,397	133,991	89,166	73,224	73,224	84,250	200,204	200,204	200,204	173.41%
Total Non-Operating Revenue:		191,397	133,991	89,166	73,224	73,224	84,250	200,204	200,204	200,204	173.41%
Revenue Total:		288,120	195,345	150,066	155,924	155,924	148,950	259,904	259,904	259,904	66.69%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 025 - Facilities											
Expense											
Wages:											
Regular Pay	51100	1,769,865	1,750,696	1,688,165	2,031,705	2,031,705	1,630,124	2,223,530	2,223,530	2,223,530	9.44%
Temporary Employees	51101	16,943	8,337	31,661	26,000	26,000	35,844	36,000	36,000	36,000	38.46%
Overtime	51105	39,887	18,807	49,378	28,115	28,115	50,000	37,468	37,468	37,468	33.27%
Comp Time	51108	36	108	0	0	0	0	0	0	0	0.00%
Wage Turnover Savings	51150	0	0	0	(50,000)	(50,000)	0	0	(33,000)	(33,000)	-34.00%
Wages Subtotal:		1,826,731	1,777,949	1,769,204	2,035,820	2,035,820	1,715,968	2,296,998	2,263,998	2,263,998	11.21%
Fringes Benefits:											
FICA Medicare	51200	131,829	129,193	128,947	159,565	159,565	125,416	178,014	175,719	175,719	10.12%
Health Insurance	51201	611,675	564,135	510,818	724,436	724,436	485,656	701,286	701,286	701,286	-3.20%
Dental Insurance	51202	31,404	28,476	25,919	35,437	35,437	26,073	34,656	34,656	34,656	-2.20%
Workers Compensation	51203	10,677	21,603	23,208	15,535	15,535	12,424	51,508	50,818	39,638	155.15%
Unemployment Comp	51204	1,514	(848)	0	0	0	0	0	0	0	0.00%
WI Retirement	51206	121,481	118,410	111,864	139,617	139,617	112,967	156,879	154,809	154,809	10.88%
Fringe Benefits Other	51207	9,970	9,612	9,464	11,945	11,945	11,945	13,151	13,151	13,151	10.10%
Fringe Turnover Savings	51250	0	0	0	(25,000)	(25,000)	0	0	(17,000)	(17,000)	-32.00%
Fringes Benefits Subtotal:		918,550	870,580	810,219	1,061,535	1,061,535	774,481	1,135,494	1,113,439	1,102,259	3.84%
Total Labor:		2,745,281	2,648,529	2,579,423	3,097,355	3,097,355	2,490,449	3,432,492	3,377,437	3,366,257	8.68%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 025 - Facilities											
Travel:											
Registration Tuition	52001	619	2,092	1,973	10,925	10,925	7,050	15,325	15,325	15,325	40.27%
Automobile Allowance	52002	0	0	0	200	200	285	200	200	200	0.00%
Meals	52005	0	0	0	100	100	0	100	100	100	0.00%
Lodging	52006	0	0	0	250	250	0	0	0	0	-100.00%
Other Travel Exp	52007	5	0	0	0	0	0	0	0	0	0.00%
Travel Subtotal:		625	2,092	1,973	11,475	11,475	7,335	15,625	15,625	15,625	36.17%
Total Travel:		625	2,092	1,973	11,475	11,475	7,335	15,625	15,625	15,625	36.17%
Capital Outlay:											
Buildings	58001	9,771	0	0	0	940,000	400,000	0	0	0	0.00%
Improvements	58002	99,336	1,116	0	853,016	1,253,016	1,153,016	0	0	0	-100.00%
Equipment Technology	58003	0	5,295	0	0	0	0	0	0	0	0.00%
Equipment	58004	89,371	57,308	135,805	135,000	141,638	141,638	120,000	120,000	120,000	-11.11%
Capital Outlay Subtotal:		198,479	63,719	135,805	988,016	2,334,654	1,694,654	120,000	120,000	120,000	-87.85%
Total Capital:		198,479	63,719	135,805	988,016	2,334,654	1,694,654	120,000	120,000	120,000	-87.85%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 025 - Facilities											
Office:											
Office Supplies	53000	1,650	1,302	2,351	1,800	1,800	1,800	1,975	1,975	1,975	9.72%
Printing Supplies	53002	1,913	1,617	2,058	2,150	2,150	2,150	1,600	1,600	1,600	-25.58%
Postage and Box Rent	53004	197	305	333	220	220	1,000	175	175	175	-20.45%
Computer Software	53006	18,381	19,607	18,563	50,900	85,900	50,900	64,015	64,015	64,015	25.77%
Telephone	53008	10,074	12,010	9,817	19,844	19,844	12,500	22,650	22,650	22,650	14.14%
Telephone Supplies	53009	0	0	62	200	200	0	350	350	350	75.00%
Print Duplicate	73003	2,511	2,868	2,442	2,600	2,600	1,500	0	0	0	-100.00%
Postage and Box Rent	73004	33	28	45	30	30	50	50	50	50	66.67%
Computer Licensing Charge	73006	0	0	5,848	5,659	5,659	5,659	11,670	11,670	11,670	106.22%
Office Subtotal:		34,761	37,737	41,520	83,403	118,403	75,559	102,485	102,485	102,485	22.88%
Operating:											
Advertising	53500	0	226	0	0	0	0	0	0	0	0.00%
Subscriptions	53501	2,810	2,773	1,846	3,400	3,400	3,400	3,550	3,550	3,550	4.41%
Membership Dues	53502	0	0	0	0	0	0	1,930	1,930	1,930	100.00%
Household Supplies	53516	63,440	61,395	73,766	64,000	64,000	70,000	65,000	65,000	65,000	1.56%
Uniforms Tools Allowance	53517	10,359	11,764	2,582	0	0	7,000	7,000	7,000	7,000	100.00%
Small Equipment	53522	31,830	24,498	31,862	23,030	23,030	23,030	16,805	16,805	16,805	-27.03%
Shop Supplies	53523	5,301	5,869	10,437	6,500	6,500	8,000	8,000	8,000	8,000	23.08%
Motor Fuel	53548	0	0	116	0	0	0	0	0	0	0.00%
Building Rental	53550	14,400	14,400	21,600	21,600	21,600	21,600	21,600	21,600	21,600	0.00%
Equipment Rental	53551	1,642	0	20	2,000	2,000	500	2,000	2,000	2,000	0.00%
Operating Licenses Fees	53553	3,274	1,963	2,477	5,566	5,566	2,052	7,708	7,708	7,708	38.48%
Small Equipment Technology	53580	72	1,216	0	11,815	11,815	11,815	0	0	0	-100.00%
Motor Fuel	73548	17,400	25,654	31,278	22,000	22,000	20,000	27,000	27,000	27,000	22.73%
Operating Subtotal:		150,527	149,758	175,984	159,911	159,911	167,397	160,593	160,593	160,593	0.43%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 025 - Facilities											
Repairs & Maint:											
Maintenance Buildings	54020	361,860	333,188	362,159	374,220	463,579	387,602	540,650	540,650	540,650	44.47%
Maintenance Grounds	54021	7,777	3,783	4,852	15,500	15,500	15,500	35,500	35,500	35,500	129.03%
Maintenance Equipment	54022	328,203	183,654	313,214	370,520	370,520	370,000	458,150	438,150	438,150	18.25%
Maintenance Vehicles	54023	991	1,223	4,900	12,000	12,000	10,000	7,500	7,500	7,500	-37.50%
Equipment Repairs	54029	3,813	2,394	2,903	2,828	2,828	2,828	3,000	3,000	3,000	6.08%
Maintenance Grounds	74021	0	18	0	7,500	7,500	7,500	0	0	0	-100.00%
Maintenance Equipment	74022	0	0	1,034	0	0	400	0	0	0	0.00%
Maintenance Vehicles	74023	13,626	15,193	11,689	14,000	14,000	10,000	14,000	14,000	14,000	0.00%
Technology Repair and Maintain	74029	1,188	1,188	1,155	1,221	1,221	1,221	1,980	1,980	1,980	62.16%
Repairs & Maint Subtotal:		717,458	540,641	701,906	797,789	887,148	805,051	1,060,780	1,040,780	1,040,780	30.46%
Utilities:											
Heat	54700	234,723	317,632	399,650	308,722	308,722	307,700	340,000	340,000	340,000	10.13%
Power and Light	54701	556,680	579,108	640,801	514,134	514,134	607,700	615,000	615,000	615,000	19.62%
Water and Sewer	54702	219,739	231,258	219,956	208,400	208,400	175,000	215,000	215,000	215,000	3.17%
Refuse Collection	54703	27,664	25,704	29,206	24,372	24,372	24,372	28,786	28,786	28,786	18.11%
Refuse Collection	74703	2,890	1,459	1,955	2,500	2,500	2,500	2,500	2,500	2,500	0.00%
Utilities Subtotal:		1,041,696	1,155,161	1,291,568	1,058,128	1,058,128	1,117,272	1,201,286	1,201,286	1,201,286	13.53%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 025 - Facilities											
Contractual Services:											
Pest Extermination	55002	1,978	5,214	5,794	3,200	3,200	7,000	6,000	6,000	6,000	87.50%
Snow Removal	55003	9,347	10,423	89,917	62,500	62,500	275,000	99,000	99,000	99,000	58.40%
Vehicle Repairs	55005	4,771	459	8,472	10,000	10,000	7,000	9,000	9,000	9,000	-10.00%
Grounds Maintenance	55007	12,414	12,421	24,414	20,060	20,060	15,000	26,800	26,800	26,800	33.60%
Building Repairs	55008	58,362	40,806	69,616	49,600	49,600	50,000	56,600	56,600	56,600	14.11%
Professional Service	55014	49,404	57,046	51,014	480,700	541,754	480,700	200,700	150,700	150,700	-68.65%
Janitorial Services	55016	8,002	11,187	19,091	14,250	14,250	39,000	32,750	32,750	32,750	129.82%
Security Service	55028	0	0	26,574	0	0	30,000	30,000	30,000	30,000	100.00%
Snow Removal	75003	55,379	57,493	40,678	62,000	62,000	25,000	75,000	75,000	75,000	20.97%
Contractual Services Subtotal:		199,658	195,049	335,570	702,310	763,364	928,700	535,850	485,850	485,850	-30.82%
Insurance Expenses:											
Prop Liab Insurance	76000	49,164	74,604	93,602	96,851	96,851	96,851	106,888	106,888	106,888	10.36%
Insurance Expenses Subtotal:		49,164	74,604	93,602	96,851	96,851	96,851	106,888	106,888	106,888	10.36%
Total Other Operating:		2,193,263	2,152,949	2,640,150	2,898,392	3,083,804	3,190,830	3,167,882	3,097,882	3,097,882	6.88%
Expense Total:		5,137,648	4,867,289	5,357,350	6,995,238	8,527,288	7,383,268	6,735,999	6,610,944	6,599,764	-5.65%
Facilities Net/(Levy):		(4,849,528)	(4,671,944)	(5,207,285)	(6,839,314)	(8,371,364)	(7,234,318)	(6,476,095)	(6,351,040)	(6,339,860)	-7.30%
Unassigned General Fund Balance Applied:		0	0	0	1,153,016	1,153,016	0	0	0	0	-100.00%
Facilities Net/(Levy):		(4,849,528)	(4,671,944)	(5,207,285)	(5,686,298)	(7,218,348)	(7,234,318)	(6,476,095)	(6,351,040)	(6,339,860)	11.49%

WINNEBAGO COUNTY CAPITAL OUTLAY - 2024

<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
		2		120,000

**FACILITIES
PROGRAM BUDGETS**

NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2024	2023	2022	2024	2023
								ADOPTED	ADOPTED	ADOPTED	OVER 2023	OVER 2022
Other County Facilities	1025	3,366,257	15,625	120,000	2,957,582	6,459,464	187,904	6,271,560	5,932,798	5,673,505	5.71	4.57
SP Residential Facility	1028	-	-	-	300	300	72,000	(71,700)	(20,500)	(36,000)	100.00	(43.06)
Facilities-Other Depts.	1029	-	-	-	140,000	140,000	-	140,000	927,016	163,500	(84.90)	466.98
Grand Totals		<u>3,366,257</u>	<u>15,625</u>	<u>120,000</u>	<u>3,097,882</u>	<u>6,599,764</u>	<u>259,904</u>	<u>6,339,860</u>	<u>6,839,314</u>	<u>5,801,005</u>	<u>(7.30)</u>	<u>17.90</u>
Unassigned General Fund Balance applied								-	(1,153,016)	-	(100.00)	0.00
Tax levy								<u>6,339,860</u>	<u>5,686,298</u>	<u>5,801,005</u>	<u>11.49</u>	<u>(1.98)</u>