

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
EDUCATION, CULTURE, & RECREATION				
UWO - Fox Cities Campus	\$ 192,308	\$ 348,616	\$ -	\$ 156,308
University Extension	62,581	735,056	-	672,475
Parks	363,244	1,816,852	-	1,453,608
Boat Launch	113,000	238,833	(125,833)	-
	<u>\$ 731,133</u>	<u>\$ 3,139,357</u>	<u>\$ (125,833)</u>	<u>\$ 2,282,391</u>

UWO-FOX CITIES CAMPUS

General Fund – Department: 062 2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Kurt Leibold
LOCATION: UWO-Fox Cities Campus
1478 Midway Road
Menasha, WI 54952

TELEPHONE: (920) 424-1300

Through an agreement made in 1959 with the State of Wisconsin, Winnebago and Outagamie Counties jointly own the buildings and grounds of the campus of the University of Wisconsin Oshkosh – Fox Cities. County funding provides for the maintenance and improvement of these campus facilities. The University of Wisconsin, with state, federal and program funds, provides the campus budget for salaries and program expenses, totaling \$5.5 million for the 2023-2024 fiscal year.

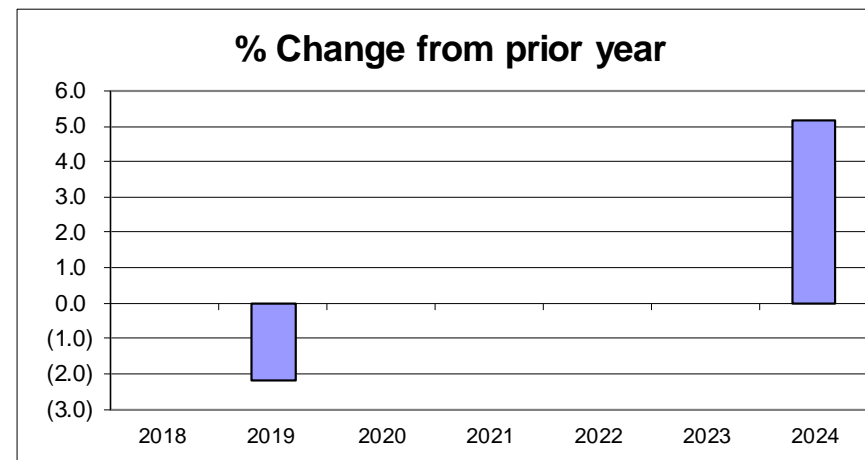
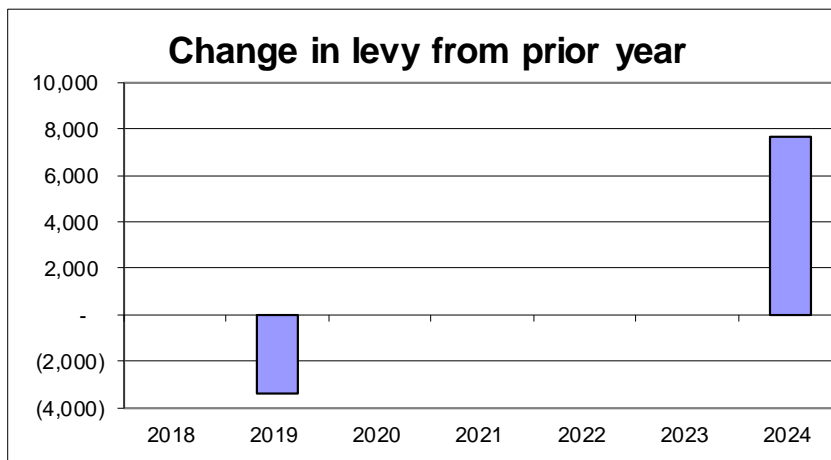
The University of Wisconsin Oshkosh – Fox Cities, delivers accessible and high-quality university education providing liberal arts and pre-professional instruction that engages students in baccalaureate and professional programs. This learning environment allows our students to seek and discover their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

DEPARTMENT STAFFING:

There are no County staff assigned to this facility.

COUNTY LEVY:

The tax levy for 2024 is \$156,308, an increase of \$7,684 or 5.17% over 2023. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - UWO-Fox Cities Campus

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 148,624	
Revenue Changes - impact on levy:		
Other Miscellaneous Revenues	(12,816)	Increase based on the Verizon cell tower rental agreement going up from \$10,368 to \$36,000 (which is shared 50% with Outagamie County).
Cost Sharing Allocations	(20,500)	Increase based on expenses increasing for operations for UWO-Fox Cities Campus, which is split with Outagamie County and their reimbursement is shown in this account.
Expense Changes - impact on levy:		
Building Repairs	(15,214)	Decrease based on less repairs planned for 2024 to stay in line with levy request.
Professional Service	41,000	Increase based on the building assessment condition study that Facilities is performing and UWO-Fox Cities Campus will pay for their portion of the study.
Prop Liab Insurance	12,581	Increase based on the property & liability insurance allocations provided by Administration.
Other small changes	2,633	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 156,308	

Financial Summary UWO-Fox Cities Campus

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	93,896	172,738	158,992	158,992	192,308
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	173,063	309,476	307,616	326,866	348,616
Total Expenditures	173,063	309,476	307,616	326,866	348,616
Levy			148,624		156,308

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 - 062 - UWO-Fox Cities Campus											
Revenue											
Misc Revenues:											
Other Miscellaneous Revenues	48109	5,184	5,184	5,184	5,184	5,184	18,000	18,000	18,000	18,000	247.22%
Cost Sharing Allocations	48110	116,760	176,758	146,802	153,808	153,808	154,738	174,308	174,308	174,308	13.33%
Misc Revenues Subtotal:		121,944	181,942	151,986	158,992	158,992	172,738	192,308	192,308	192,308	20.95%
Total Non-Operating Revenue:											
		121,944	181,942	151,986	158,992	158,992	172,738	192,308	192,308	192,308	20.95%
Revenue Total:											
		121,944	181,942	151,986	158,992	158,992	172,738	192,308	192,308	192,308	20.95%
Expense											
Capital Outlay:											
Improvements	58002	66,673	27,041	9,416	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		66,673	27,041	9,416	0	0	0	0	0	0	0.00%
Total Capital:											
		66,673	27,041	9,416	0	0	0	0	0	0	0.00%
Operating:											
Agricultural Supplies	53515	0	0	1,829	2,200	2,200	2,200	2,200	2,200	2,200	0.00%
Small Equipment	53522	32	4,885	3,938	4,000	4,000	3,900	4,000	4,000	4,000	0.00%
Operating Subtotal:		32	4,885	5,768	6,200	6,200	6,100	6,200	6,200	6,200	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 - 062 - UWO-Fox Cities Campus											
Repairs & Maint:											
Maintenance Buildings	54020	5,089	8,825	3,242	4,000	4,000	4,000	4,000	4,000	4,000	0.00%
Maintenance Grounds	54021	0	0	10,422	10,247	10,247	10,000	10,000	10,000	10,000	-2.41%
Repair Maintenance Supplies	54024	58,082	49,052	49,752	54,850	58,330	60,000	58,330	58,330	58,330	6.34%
Equipment Repairs	54029	0	0	75	0	0	4,000	0	0	0	0.00%
Maintenance Grounds	74021	0	7,329	0	0	0	0	0	0	0	0.00%
Repairs & Maint Subtotal:		63,171	65,206	63,491	69,097	72,577	78,000	72,330	72,330	72,330	4.68%
Contractual Services:											
Pest Extermination	55002	1,214	1,364	1,924	3,200	3,200	3,000	2,600	2,600	2,600	-18.75%
Snow Removal	55003	36,134	60,186	47,216	60,000	60,000	79,825	60,000	60,000	60,000	0.00%
Grounds Maintenance	55007	1,093	10,994	1,367	0	0	0	0	0	0	0.00%
Building Repairs	55008	46,783	96,202	125,813	130,068	145,838	100,000	114,854	114,854	114,854	-11.70%
Professional Service	55014	0	56,280	0	0	0	3,500	41,000	41,000	41,000	100.00%
Contractual Services Subtotal:		85,224	225,027	176,320	193,268	209,038	186,325	218,454	218,454	218,454	13.03%
Insurance Expenses:											
Prop Liab Insurance	76000	18,420	31,356	38,610	39,051	39,051	39,051	51,632	51,632	51,632	32.22%
Insurance Expenses Subtotal:		18,420	31,356	38,610	39,051	39,051	39,051	51,632	51,632	51,632	32.22%
Total Other Operating:											
		166,847	326,474	284,189	307,616	326,866	309,476	348,616	348,616	348,616	13.33%
Expense Total:											
		233,520	353,515	293,605	307,616	326,866	309,476	348,616	348,616	348,616	13.33%
UWO-Fox Cities Campus Net/(Levy):											
		(111,576)	(171,573)	(141,618)	(148,624)	(167,874)	(136,738)	(156,308)	(156,308)	(156,308)	5.17%

UW - EXTENSION

General Fund – Department: 064
2024 BUDGET NARRATIVE

DEPARTMENT HEAD/

AREA EXTENSION DIRECTOR:

Chris Viau

LOCATION:

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

TELEPHONE: (920) 232-1973

The UW-Extension office has a contracted service agreement with UW-Madison, Division of Extension for the Extension Educators who are providing outreach educational services to the Winnebago County community. The contract includes the flat fee (or prorated portion) of seven (7) Extension Outreach Specialists. The fee for 2024 is \$46,247, with the Division of Extension co-funding the remainder of salaries and fringe benefits. One (1) of the Outreach Specialists (Horticulture) is fully funded by Winnebago County to meet the high demand for outreach in our county. The contract includes 4-H Educator, Health and Well Being Educator, and Financial Security Educator at 1.0 FTE, Regional Crops/Soils and Community Development at 0.5 FTE (both split between Outagamie and Winnebago County), Regional Dairy at 0.25 FTE (4 county role), and a county funded Horticulture Educator at a rate of \$68,000.

PROGRAMS:

- 4-H Youth Outreach
- 4-H Youth Program and Volunteer Management
- Agriculture Outreach- Crops & Soils
- Agriculture Outreach- Dairy
- Committee Meeting Prep and Staffing
- Community Development Outreach
- Coughlin Center Meeting Room Reservations and User Support
- County Board and Committee Support
- Financial Security/HDR Outreach
- Healthy Eating Active Living Outreach
- Horticulture Outreach and Diagnostics
- Horticulture Volunteer and Program Management
- Nutrition Education- FoodWise Outreach
- School and Community Youth Outreach

DEPARTMENT STAFFING:

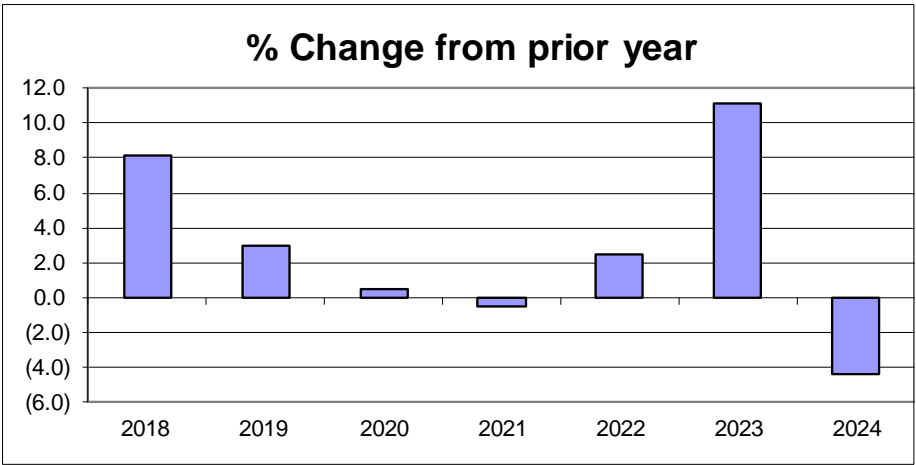
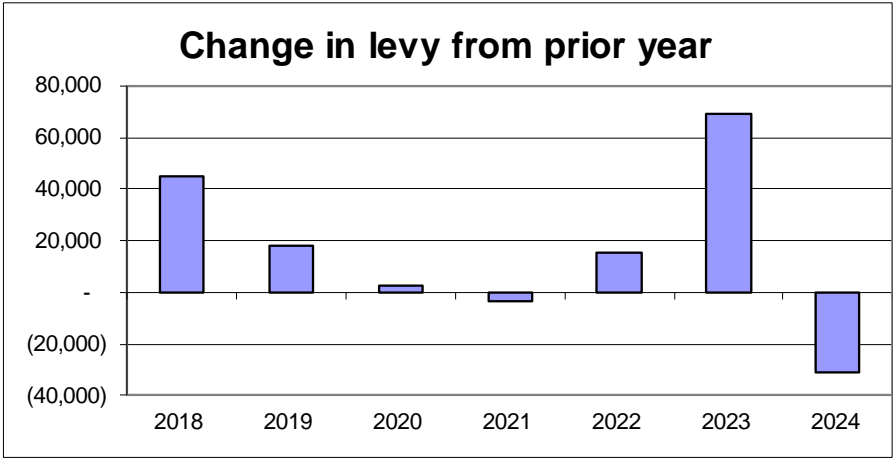
There is no change to the staffing table for 2024. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

The UW-Extension's Adopted Budget reflects a \$125 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.

COUNTY LEVY:

The tax levy for 2024 is \$672,475, a decrease of \$30,947, or 4.40% under 2023. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - University Extension

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 703,422	
Revenue Changes - impact on levy:		
Program Fees	(16,120)	Increase in revenue anticipated based on the department being fully staffed which allows more offerings of programs.
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	15,918	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.
Registration Tuition Other	13,005	Increase in program expenses based on having full staff for programs.
Other Contracted Services	(46,573)	Decrease based on Health and Well Being Educator now being co-funded with UW-Madison Extension.
Other small changes	2,823	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 672,475	

Financial Summary University Extension

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	43,729	61,472	46,126	46,126	62,581
Labor	139,523	284,843	287,818	287,818	303,736
Travel	1,768	10,374	17,681	17,681	15,993
Capital	-	-	-	-	-
Other Expenditures	37,100	376,096	444,049	445,942	415,327
Total Expenditures	178,391	671,313	749,548	751,441	735,056
Levy			703,422		672,475

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 - 064 - University Extension											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	8,572	0	0	0	0	0	0	0	0	0.00%
WI Dept of Justice	42018	2,730	0	0	0	0	0	0	0	0	0.00%
Other Grantor Agencies	42019	2,458	0	4,370	0	0	200	0	0	0	0.00%
Interdept Other Grant	62019	6,068	15,928	12,308	8,308	8,308	8,308	8,308	8,308	8,308	0.00%
Intergov Rev Subtotal:		19,828	15,928	16,678	8,308	8,308	8,508	8,308	8,308	8,308	0.00%
Public Services:											
Forms Copies Etc	45003	900	148	307	200	200	150	50	50	50	-75.00%
Mail Service Revenue	45015	4,356	3,863	4,351	3,863	3,863	4,394	4,348	4,348	4,348	12.56%
Donations	45034	960	0	25	0	0	7,050	0	0	0	0.00%
Garden Fees	45054	1,533	1,929	0	0	0	0	0	0	0	0.00%
Program Fees	45055	2,312	471	33,090	33,755	33,755	41,370	49,875	49,875	49,875	47.76%
Public Services Subtotal:		10,061	6,411	37,772	37,818	37,818	52,964	54,273	54,273	54,273	43.51%
Intergov Services:											
Cost Share Municipalities	43016	20,000	10,250	2,500	0	0	0	0	0	0	0.00%
Intergov Services Subtotal:		20,000	10,250	2,500	0	0	0	0	0	0	0.00%
Total Operating Revenue:		49,888	32,589	56,950	46,126	46,126	61,472	62,581	62,581	62,581	35.67%
Revenue Total:		49,888	32,589	56,950	46,126	46,126	61,472	62,581	62,581	62,581	35.67%

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 - 064 - University Extension											
Expense											
Wages:											
Regular Pay	51100	165,300	176,365	183,177	193,042	193,042	191,824	203,494	203,494	203,494	5.41%
Temporary Employees	51101	5,142	252	0	0	0	0	0	0	0	0.00%
Wages Subtotal:		170,441	176,617	183,177	193,042	193,042	191,824	203,494	203,494	203,494	5.41%
Fringes Benefits:											
FICA Medicare	51200	11,246	12,230	12,643	14,768	14,768	13,369	15,568	15,568	15,568	5.42%
Health Insurance	51201	63,302	63,240	62,805	62,766	62,766	62,669	65,286	65,286	65,286	4.01%
Dental Insurance	51202	2,870	2,870	2,870	2,870	2,870	2,861	2,984	2,984	2,984	3.97%
Workers Compensation	51203	402	888	904	568	568	569	1,788	1,788	1,663	192.78%
WI Retirement	51206	11,170	11,605	11,600	12,723	12,723	12,641	13,601	13,601	13,601	6.90%
Fringe Benefits Other	51207	913	938	968	1,081	1,081	910	1,140	1,140	1,140	5.46%
Fringes Benefits Subtotal:		89,903	91,770	91,791	94,776	94,776	93,019	100,367	100,367	100,242	5.77%
Total Labor:											
		260,345	268,387	274,967	287,818	287,818	284,843	303,861	303,861	303,736	5.53%
Travel:											
Registration Tuition	52001	1,420	7,401	6,002	6,250	6,250	4,000	5,925	5,925	5,925	-5.20%
Automobile Allowance	52002	2,654	3,502	4,355	5,075	5,075	3,200	3,600	3,600	3,600	-29.06%
Commercial Travel	52004	0	0	877	1,400	1,400	700	1,800	1,800	1,800	28.57%
Meals	52005	0	150	212	485	485	240	555	555	555	14.43%
Lodging	52006	0	915	1,739	3,791	3,791	1,900	3,358	3,358	3,358	-11.42%
Other Travel Exp	52007	0	128	248	425	425	209	635	635	635	49.41%
Taxable Benefit	52008	21	12	0	255	255	125	120	120	120	-52.94%
Travel Subtotal:		4,095	12,108	13,432	17,681	17,681	10,374	15,993	15,993	15,993	-9.55%
Total Travel:											
		4,095	12,108	13,432	17,681	17,681	10,374	15,993	15,993	15,993	-9.55%

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 - 064 - University Extension											
Office:											
Office Supplies	53000	3,577	1,434	1,976	5,185	5,185	4,000	5,000	5,000	5,000	-3.57%
Stationery and Forms	53001	552	499	590	600	600	600	600	600	600	0.00%
Printing Supplies	53002	855	937	1,115	1,500	1,500	1,500	2,000	2,000	2,000	33.33%
Print Duplicate	53003	227	4,932	1,172	5,000	5,000	2,981	2,000	2,000	2,000	-60.00%
Postage and Box Rent	53004	3,757	3,819	3,686	3,900	3,900	3,463	4,200	4,200	4,200	7.69%
Computer Supplies	53005	0	0	0	0	0	150	500	500	500	100.00%
Computer Software	53006	784	440	299	2,530	2,530	2,767	5,750	5,750	5,750	127.27%
Telephone	53008	4,354	3,583	3,549	4,000	4,000	3,975	4,870	4,870	4,870	21.75%
Voice and Data Cabling	53014	0	0	113	0	0	109	0	0	0	0.00%
Print Duplicate	73003	5,132	7,223	9,890	12,000	12,000	12,000	14,000	14,000	14,000	16.67%
Postage and Box Rent	73004	220	75	245	300	300	400	500	500	500	66.67%
Computer Licensing Charge	73006	0	0	7,902	3,211	3,211	3,211	4,476	4,476	4,476	39.40%
Office Subtotal:		19,458	22,942	30,537	38,226	38,226	35,156	43,896	43,896	43,896	14.83%
Operating:											
Advertising	53500	45	394	0	300	300	300	500	500	500	66.67%
Subscriptions	53501	575	1,498	1,142	3,000	3,000	2,000	1,500	1,500	1,500	-50.00%
Membership Dues	53502	825	470	543	1,875	1,875	1,600	1,600	1,600	1,600	-14.67%
Registration Tuition Other	53509	0	0	21,685	20,700	20,700	33,149	33,705	33,705	33,705	62.83%
Consumer Transportation	53514	0	0	3,145	3,200	3,200	3,200	2,000	2,000	2,000	-37.50%
Agricultural Supplies	53515	1,895	7,040	964	1,700	1,700	2,600	2,200	2,200	2,200	29.41%
Household Supplies	53516	417	332	466	750	750	750	750	750	750	0.00%
Food	53520	1,880	1,432	2,394	7,000	7,000	5,427	10,000	10,000	10,000	42.86%
Small Equipment	53522	1,870	0	290	2,000	2,000	1,000	1,200	1,200	1,200	-40.00%
Other Operating Supplies	53533	5,195	7,433	11,509	9,000	10,893	12,105	14,500	14,500	14,500	61.11%
Motor Fuel	53548	16	230	(4)	200	200	124	200	200	200	0.00%
Other Rents and Leases	53552	0	1,590	60	400	400	795	1,080	1,080	1,080	170.00%
Employee Benefit Taxable Other	53578	17	0	44	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
Department - 064 - University Extension											
Small Equipment Technology	53580	8,667	4,871	1,066	6,785	6,785	2,515	1,000	1,000	1,000	-85.26%
Motor Fuel	73548	16	117	192	500	500	250	300	300	300	-40.00%
Operating Subtotal:		21,418	25,408	43,496	57,510	59,403	65,915	70,635	70,635	70,635	22.82%
Repairs & Maint:											
Small Hardware	54008	26	190	0	50	50	50	78	78	78	56.00%
Maintenance Equipment	54022	262	262	262	262	262	270	270	270	270	3.05%
Maintenance Vehicles	54023	71	52	175	275	275	275	275	275	275	0.00%
Equipment Repairs	54029	0	0	564	410	410	410	410	410	410	0.00%
Maintenance Grounds	74021	12,181	0	0	0	0	0	0	0	0	0.00%
Maintenance Vehicles	74023	682	381	0	350	350	350	350	350	350	0.00%
Technology Repair and Maintain	74029	1,749	1,749	1,815	1,650	1,650	1,650	1,584	1,584	1,584	-4.00%
Repairs & Maint Subtotal:		14,971	2,634	2,816	2,997	2,997	3,005	2,967	2,967	2,967	-1.00%
Contractual Services:											
Data Processing	55013	500	500	664	500	500	650	650	650	650	30.00%
Professional Service	55014	529	300	700	6,500	6,500	3,300	6,000	6,000	6,000	-7.69%
Other Contract Serv	55030	274,295	238,095	182,209	334,123	334,123	264,024	287,550	287,550	287,550	-13.94%
Contractual Services Subtotal:		275,323	238,895	183,573	341,123	341,123	267,974	294,200	294,200	294,200	-13.76%
Insurance Expenses:											
Prop Liab Insurance	56000	0	0	865	1,000	1,000	853	900	900	900	-10.00%
Prop Liab Insurance	76000	2,160	3,168	3,143	3,193	3,193	3,193	2,729	2,729	2,729	-14.53%
Insurance Expenses Subtotal:		2,160	3,168	4,008	4,193	4,193	4,046	3,629	3,629	3,629	-13.45%
Total Other Operating:		333,330	293,047	264,429	444,049	445,942	376,096	415,327	415,327	415,327	-6.47%
Expense Total:		597,769	573,541	552,828	749,548	751,441	671,313	735,181	735,181	735,056	-1.93%
University Extension Net/(Levy):		(547,881)	(540,953)	(495,878)	(703,422)	(705,315)	(609,841)	(672,600)	(672,600)	(672,475)	-4.40%

PARKS

**General Fund – Division: 065
2024 BUDGET NARRATIVE**

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

TELEPHONE: (920) 232-1961

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

PROGRAMS:

- Boat Landings - Grounds Maintenance
- Buoy System - Installation and Maintenance
- Community Park - Athletic Field/Court Maintenance
- Community Park - Shelter Rentals
- County Board and Committee Support
- General Park - Customer Assistance
- General Park - Dog Park Maintenance
- General Park - Forestry Management
- General Park - Graffiti Removal and Vandalism Control and Repair
- General Park - Park Amenity Maintenance
- General Park - Park Weed Control
- General Park - Program Marketing
- General Park - Recreational Programming
- General Park - Snowmobile Trail Maintenance
- General Park - Special Event Support
- General Park - Turf Management
- Multi-Purpose Trails - County Trail Maintenance
- Nature Preserves - Park Maintenance
- Sunnyview Expo - Grounds Maintenance
- Sunnyview Expo Grounds - Private Event Management

SINCE THE LAST BUDGET:

The parks department hosted several major events in the park system including a collegiate baja race on the Netzer Property and the Pyrotechnics Guild International Annual Conference. These events brought in new revenue to the system. The system also increased participation in BAGO 920, an initiative to get residents outside for 920 hours each year. The initiative provides opportunities each month for outdoor recreation.

LOOKING AHEAD TO 2024:

The Parks Department is planning to implement the Comprehensive Outdoor Recreation Plan with an outside consultant that will be adopted in February of 2024 and will be incorporated into future operational budgets. Plans to increase rental revenue for Sunnyview Expo Center are in place, rentals have increased over the last two years and staff are maximizing use and space to allow multiple users to use the facility at one time.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive did not include a request to add a caretaker to the table of organization. The department is working toward a maintenance plan and master plan of the parks system. The county executive also did not include a request for a fiscal health consultant. The county executive is recommending a management analyst in the finance department. This type of project is the reason we need a management analyst county wide for several projects and county wide fiscal health reviews.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

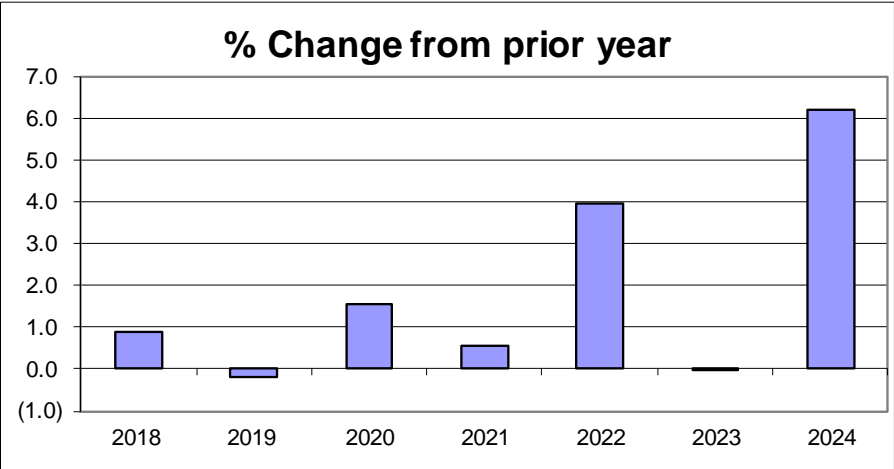
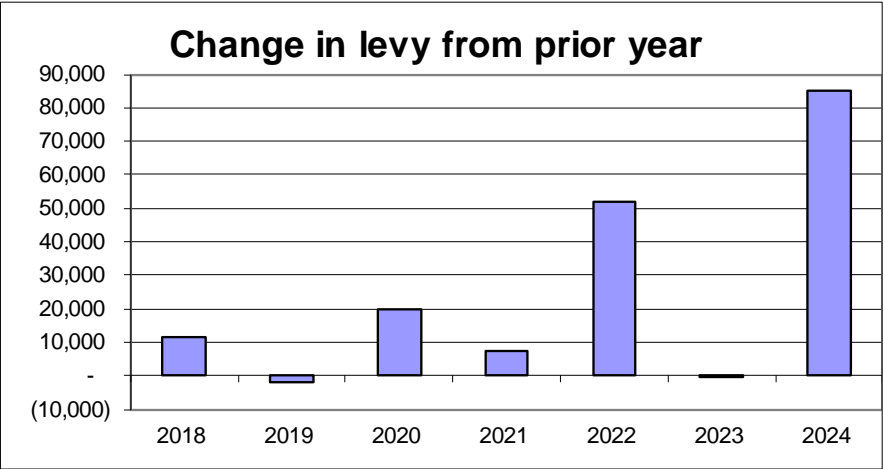
The Parks Department's Adopted Budget reflects a \$3,661 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the 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 2024 net levy is \$1,453,608 an increase of \$85,313 or 6.24% over 2023. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Parks

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 1,368,295	
Significant changes to revenues:		
Rental Revenues	(41,500)	Increase based on anticipated increase in rental contracts for Sunnyview Expo Center.
Significant changes to expenses:		
Labor (Wages & Fringe Benefits)	91,447	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.
Capital - Equipment	(90,000)	Decrease based on less capital equipment needs in 2024. In 2024, Parks has a trail groomer (\$25,000) and landscape trailer (\$10,000) and Parks-Expo has a floor scrubber (\$20,000) budgeted.
Maintenance Vehicles	(15,000)	Decrease based on the Highway Department availability to perform less maintenance due to staffing issues.
Professional Service	(35,000)	Decrease based on 2023 budget including the Comprehensive Outdoor Recreation plan. Nothing is budgeted in this account for 2024.
Unassigned general fund balance applied	130,000	In 2023, \$130,000 of unassigned general fund balance was applied to purchase a replacement mower (\$95,000 in capital equipment) and the Comprehensive Outdoor Recreation plan (\$35,000 in professional service). For the 2024 budget, no unassigned general fund balance will be applied.
Other small changes	45,366	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 1,453,608	

Financial Summary Parks (Excludes Boat Launch)

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	292,480	363,842	325,173	337,673	363,244
Labor	456,242	941,565	936,565	936,565	1,028,012
Travel	2,340	3,425	4,175	4,175	4,600
Capital	-	145,000	145,000	145,000	55,000
Other Expenditures	310,409	767,731	737,728	806,417	729,240
Total Expenditures	768,991	1,857,721	1,823,468	1,892,157	1,816,852
Levy Before Fund Balance Adjustment			1,498,295		1,453,608
Unassigned General Fund Balance Applied			(130,000)		-
Net Levy After Fund Balance Adjustment			1,368,295		1,453,608

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 - 065 - Parks											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	20,777	0	0	0	0	0	0	0	0	0.00%
WI Natural Resources	42009	51,478	41,526	25,390	43,230	43,230	27,521	43,230	43,230	43,230	0.00%
Other Grantor Agencies	42019	0	150,000	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		72,255	191,526	25,390	43,230	43,230	27,521	43,230	43,230	43,230	0.00%
Public Services:											
Other Fees	45002	0	0	3,124	2,943	2,943	3,218	3,314	3,314	3,314	12.61%
Rental Revenues	45011	39,705	182,126	263,743	213,500	213,500	255,000	255,000	255,000	255,000	19.44%
Donations	45034	5,382	7,872	9,605	12,200	24,700	19,773	13,000	13,000	13,000	6.56%
Concession Revenue	45050	7,623	45,209	32,583	27,800	27,800	27,700	27,700	27,700	27,700	-0.36%
Park Reservations	45056	60	20,280	16,611	15,000	15,000	17,500	18,000	18,000	18,000	20.00%
Public Services Subtotal:		52,770	255,487	325,666	271,443	283,943	323,191	317,014	317,014	317,014	16.79%
Intergov Services:											
Other Fees	43001	10,484	0	0	0	0	0	0	0	0	0.00%
Landfill Fees	43010	320	1,870	0	0	0	0	0	0	0	0.00%
Intergov Services Subtotal:		10,804	1,870	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
Division - 065 - Parks											
Interfund Revenue:											
Rental Revenue	65011	0	0	56,368	0	0	8,130	0	0	0	0.00%
Interfund Revenue Subtotal:		0	0	56,368	0	0	8,130	0	0	0	0.00%
Total Operating Revenue:		135,829	448,883	407,424	314,673	327,173	358,842	360,244	360,244	360,244	14.48%
Misc Revenues:											
Sale Of Prop Equip	48104	6,745	0	13,586	4,000	4,000	4,000	2,000	2,000	2,000	-50.00%
Sale of Scrap	48106	112	0	0	0	0	0	0	0	0	0.00%
Other Miscellaneous Revenues	48109	2,940	4,782	122	5,000	5,000	0	0	0	0	-100.00%
ATM Revenue	48111	0	386	991	1,500	1,500	1,000	1,000	1,000	1,000	-33.33%
Misc Revenues Subtotal:		9,797	5,168	14,698	10,500	10,500	5,000	3,000	3,000	3,000	-71.43%
Total Non-Operating Revenue:		9,797	5,168	14,698	10,500	10,500	5,000	3,000	3,000	3,000	-71.43%
Revenue Total:		145,625	454,050	422,123	325,173	337,673	363,842	363,244	363,244	363,244	11.71%
Expense											
Wages:											
Regular Pay	51100	541,132	536,593	550,703	594,059	594,059	623,325	684,414	653,526	653,526	10.01%
Temporary Employees	51101	77,964	37,447	40,920	70,000	70,000	57,980	60,000	60,000	60,000	-14.29%
Overtime	51105	3,075	7,511	3,748	5,000	5,000	9,000	10,000	10,000	10,000	100.00%
Comp Time	51108	0	0	241	0	0	1,162	0	0	0	0.00%
Wages Subtotal:		622,171	581,552	595,611	669,059	669,059	691,467	754,414	723,526	723,526	8.14%

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 - 065 - Parks											
Fringes Benefits:											
FICA Medicare	51200	45,602	43,137	43,634	51,184	51,184	52,961	57,713	55,350	55,350	8.14%
Health Insurance	51201	136,207	139,845	161,681	159,691	159,691	156,850	193,969	179,781	179,781	12.58%
Dental Insurance	51202	6,997	7,281	8,219	8,305	8,305	7,985	9,346	8,664	8,664	4.32%
Workers Compensation	51203	3,530	6,706	8,162	5,105	5,105	5,325	17,351	16,641	12,980	154.26%
Unemployment Comp	51204	240	(240)	0	0	0	0	0	0	0	0.00%
WI Retirement	51206	35,647	34,185	35,332	39,827	39,827	42,998	46,112	43,981	43,981	10.43%
Fringe Benefits Other	51207	3,360	2,494	2,814	3,394	3,394	3,187	3,903	3,730	3,730	9.90%
Fringes Benefits Subtotal:		231,583	233,408	259,842	267,506	267,506	269,306	328,394	308,147	304,486	13.82%
Total Labor:		853,754	814,959	855,453	936,565	936,565	960,773	1,082,808	1,031,673	1,028,012	9.76%
Travel:											
Registration Tuition	52001	1,451	778	2,287	2,275	2,275	2,275	2,500	2,500	2,500	9.89%
Meals	52005	0	0	120	300	300	150	300	300	300	0.00%
Lodging	52006	0	0	1,404	1,600	1,600	1,000	1,800	1,800	1,800	12.50%
Taxable Benefit	52008	0	0	23	0	0	0	0	0	0	0.00%
Travel Subtotal:		1,451	778	3,833	4,175	4,175	3,425	4,600	4,600	4,600	10.18%
Total Travel:		1,451	778	3,833	4,175	4,175	3,425	4,600	4,600	4,600	10.18%
Capital Outlay:											
Improvements	58002	16,155	409,748	56,324	0	0	0	0	0	0	0.00%
Equipment	58004	156,050	262,531	49,217	145,000	145,000	145,000	95,000	55,000	55,000	-62.07%
Capital Outlay Subtotal:		172,205	672,279	105,540	145,000	145,000	145,000	95,000	55,000	55,000	-62.07%
Total Capital:		172,205	672,279	105,540	145,000	145,000	145,000	95,000	55,000	55,000	-62.07%

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
Division - 065 - Parks											
Office:											
Office Supplies	53000	800	1,128	1,388	900	900	900	900	900	900	0.00%
Stationery and Forms	53001	22	26	46	100	100	50	50	50	50	-50.00%
Printing Supplies	53002	98	170	434	200	200	200	200	200	200	0.00%
Print Duplicate	53003	0	0	0	50	50	50	50	50	50	0.00%
Postage and Box Rent	53004	3	193	127	200	200	200	200	200	200	0.00%
Computer Software	53006	0	6,180	5,452	5,600	5,600	5,600	5,300	5,300	5,300	-5.36%
Telephone	53008	7,213	8,585	7,313	8,200	8,200	8,200	8,200	8,200	8,200	0.00%
Print Duplicate	73003	1,514	1,019	719	2,000	2,000	1,000	1,000	1,000	1,000	-50.00%
Postage and Box Rent	73004	89	39	0	200	200	50	50	50	50	-75.00%
Computer Licensing Charge	73006	0	0	1,700	1,601	1,601	1,601	4,103	4,103	4,103	156.28%
Office Subtotal:		9,740	17,341	17,179	19,051	19,051	17,851	20,053	20,053	20,053	5.26%
Operating:											
Advertising	53500	7,079	1,342	1,400	3,500	3,500	3,500	3,500	3,500	3,500	0.00%
Subscriptions	53501	150	150	0	150	150	0	0	0	0	-100.00%
Membership Dues	53502	1,062	1,196	885	1,300	1,300	1,000	1,000	1,000	1,000	-23.08%
Household Supplies	53516	4,205	0	0	0	0	0	0	0	0	0.00%
Uniforms Tools Allowance	53517	1,690	817	945	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Food	53520	0	0	181	100	100	150	100	100	100	0.00%
Small Equipment	53522	18,643	11,204	16,518	30,100	47,015	45,328	35,100	35,100	35,100	16.61%
Recreation Supplies	53529	1,089	21,124	27,998	25,000	25,000	24,700	29,700	29,700	29,700	18.80%
Other Operating Supplies	53533	2,145	1,215	2,123	1,550	1,550	1,550	1,550	1,550	1,550	0.00%
Motor Fuel	53548	5,560	12,849	21,881	16,500	16,500	15,000	15,000	15,000	15,000	-9.09%
Equipment Rental	53551	4,672	6,471	6,456	6,750	6,750	6,420	8,000	8,000	8,000	18.52%
Operating Licenses Fees	53553	953	605	605	770	770	620	630	630	630	-18.18%
Property Taxes	53562	134	6	170	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	6,448	1,156	241	0	0	625	100	100	100	100.00%
Motor Fuel	73548	9,478	11,395	16,131	13,000	13,000	13,000	13,000	13,000	13,000	0.00%
Operating Subtotal:		63,307	69,530	95,535	99,720	116,635	112,893	108,680	108,680	108,680	8.99%

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 - 065 - Parks											
Repairs & Maint:											
Maintenance Buildings	54020	19,600	13,315	15,684	16,000	16,000	19,000	19,000	19,000	19,000	18.75%
Maintenance Grounds	54021	25,215	14,025	12,162	20,500	33,000	28,000	20,500	20,500	20,500	0.00%
Maintenance Equipment	54022	3,515	7,216	16,729	19,350	19,350	15,350	15,350	15,350	15,350	-20.67%
Maintenance Vehicles	54023	0	180	857	0	0	750	750	750	750	100.00%
Sign Parts Supplies	54027	60	0	0	0	0	0	0	0	0	0.00%
Other Maint Supplies	54028	0	0	30	100	100	100	100	100	100	0.00%
Equipment Repairs	54029	2,218	301	36	0	0	0	0	0	0	0.00%
Maintenance Grounds	74021	29,519	36,047	39,998	33,000	33,000	34,000	33,500	33,500	33,500	1.52%
Maintenance Vehicles	74023	0	0	24,559	45,000	45,000	25,000	30,000	30,000	30,000	-33.33%
Technology Repair and Maintain	74029	29,539	28,739	396	363	363	363	363	363	363	0.00%
Repairs & Maint Subtotal:		109,666	99,823	110,450	134,313	146,813	122,563	119,563	119,563	119,563	-10.98%
Utilities:											
Heat	54700	16,249	23,010	34,943	33,300	33,300	39,000	40,310	40,310	40,310	21.05%
Power and Light	54701	56,416	78,011	90,412	86,660	86,660	76,660	83,176	83,176	83,176	-4.02%
Water and Sewer	54702	82,084	95,979	104,959	101,000	101,000	101,000	108,070	108,070	108,070	7.00%
Refuse Collection	54703	2,349	12,106	13,465	14,900	14,900	14,600	14,600	14,600	14,600	-2.01%
Refuse Collection	74703	620	75	0	0	0	0	0	0	0	0.00%
Utilities Subtotal:		157,719	209,181	243,780	235,860	235,860	231,260	246,156	246,156	246,156	4.37%

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 - 065 - Parks											
Contractual Services:											
Medical and Dental	55000	468	927	1,675	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Pest Extermination	55002	0	210	160	300	300	300	300	300	300	0.00%
Vehicle Repairs	55005	7,450	2,365	17,226	7,000	7,000	21,780	20,000	20,000	20,000	185.71%
Grounds Maintenance	55007	92,131	84,429	107,663	141,000	141,000	124,000	135,230	135,230	135,230	-4.09%
Building Repairs	55008	13,674	14,688	16,364	17,000	17,000	17,500	21,500	21,500	21,500	26.47%
Professional Service	55014	26,801	2,958	49,416	35,000	54,274	50,000	20,000	0	0	-100.00%
Janitorial Services	55016	4,700	4,501	5,918	5,100	5,100	6,200	6,200	6,200	6,200	21.57%
Management Services	55020	98	0	0	0	0	0	0	0	0	0.00%
Security Service	55028	10,578	3,151	1,494	2,500	2,500	2,500	2,500	2,500	2,500	0.00%
Professional Services	75014	0	0	0	0	20,000	20,000	0	0	0	0.00%
Contractual Services Subtotal:		155,901	113,229	199,916	209,900	249,174	244,280	207,730	187,730	187,730	-10.56%
Insurance Expenses:											
Prop Liab Insurance	76000	20,388	31,836	37,408	38,884	38,884	38,884	47,058	47,058	47,058	21.02%
Insurance Expenses Subtotal:		20,388	31,836	37,408	38,884	38,884	38,884	47,058	47,058	47,058	21.02%
Total Other Operating:											
Expense Total:		1,544,130	2,028,957	1,669,095	1,823,468	1,892,157	1,876,929	1,931,648	1,820,513	1,816,852	-0.36%
Parks Net/(Levy):											
Unassigned General Fund Balance Applied:		0	0	0	130,000	130,000	0	0	0	0	-100.00%
Parks Net/(Levy):		(1,398,505)	(1,574,906)	(1,246,972)	(1,368,295)	(1,424,484)	(1,513,087)	(1,568,404)	(1,457,269)	(1,453,608)	6.23%

WINNEBAGO COUNTY

CAPITAL OUTLAY - 2024

Department	Description	Quantity	Unit Cost	Capital Outlay
Parks -				
Admin -	Trail Groomer	1	25,000	25,000
	Landscape Trailer	1	10,000	10,000
Expo -				
	Sunnyview Expo Floor Scrubber	1	20,000	20,000
		3		55,000

BOAT LANDING 2024 BUDGET NARRATIVE

The Boat Launch Fee program is a program that started several years ago. The County instituted a fee for people to launch boats onto Winnebago County waterways. The intent of this was to establish a program that would fund the maintenance of the boat launch's, docks and other boating related facilities therefore removing it from the general tax levy. Boat landing fees are increasing in 2024 by \$45 for 3-year passes, \$5 for annual and \$1 for daily.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

The Boat Landing's Adopted Budget reflects a \$44 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.

COUNTY LEVY:

There is no tax levy for this function. It is self-supporting from boat launch fees.

FUND BALANCE:

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 - Boat Landing

Account	Amount	Description
Significant changes from 2023		
2023 Budgeted Surplus (Deficit)	\$ 1,468	
Revenue Changes - impact on surplus:		
None	-	
Expense Changes - impact on surplus:		
Capital Improvements	125,000	Increase for repairs needed at the Eureka Boat Landing.
Other small changes	2,301	This is a combination of small increases and decreases to revenue and expense accounts.
2024 Budgeted Surplus (Deficit)	\$ (125,833)	

Financial Summary Boat Landing

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	47,210	110,000	110,000	110,000	113,000
Labor	4,420	12,042	12,042	12,042	11,998
Travel	-	-	-	-	-
Capital	-	-	-	-	125,000
Other Expenditures	20,280	96,790	96,490	96,490	101,835
Total Expenditures	24,700	108,832	108,532	108,532	238,833
(Surplus) / Deficit before adjustments			(1,468)		125,833
Increase / (Decrease) fund balance			1,468		(125,833)
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
Department - 070 - Boat Landing											
Revenue											
Fines and Permits:											
Boat Launching Fees	44106	113,112	105,639	110,733	110,000	110,000	110,000	137,584	113,000	113,000	2.73%
Fines and Permits Subtotal:		113,112	105,639	110,733	110,000	110,000	110,000	137,584	113,000	113,000	2.73%
Total Operating Revenue:											
Revenue Total:		113,112	105,639	110,733	110,000	110,000	110,000	137,584	113,000	113,000	2.73%
Expense											
Wages:											
Regular Pay	51100	0	0	0	0	0	0	20,592	0	0	0.00%
Temporary Employees	51101	4,197	9,003	9,588	11,000	11,000	11,000	11,000	11,000	11,000	0.00%
Wages Subtotal:		4,197	9,003	9,588	11,000	11,000	11,000	31,592	11,000	11,000	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 - 070 - Boat Landing											
Fringes Benefits:											
FICA Medicare	51200	321	689	733	842	842	842	2,417	842	842	0.00%
Health Insurance	51201	0	0	0	0	0	0	9,459	0	0	0.00%
Dental Insurance	51202	0	0	0	0	0	0	454	0	0	0.00%
Workers Compensation	51203	25	116	132	200	200	200	474	200	156	-22.00%
WI Retirement	51206	0	0	0	0	0	0	1,421	0	0	0.00%
Fringe Benefits Other	51207	0	0	0	0	0	0	115	0	0	0.00%
Fringes Benefits Subtotal:		346	805	866	1,042	1,042	1,042	14,340	1,042	998	-4.22%
Total Labor:		4,543	9,807	10,453	12,042	12,042	12,042	45,932	12,042	11,998	0.37%
Capital Outlay:											
Improvements	58002	0	0	0	0	0	0	125,000	125,000	125,000	100.00%
Capital Outlay Subtotal:		0	0	0	0	0	0	125,000	125,000	125,000	100.00%
Total Capital:		0	0	0	0	0	0	125,000	125,000	125,000	100.00%
Office:											
Office Supplies	53000	26	21	0	50	50	50	50	50	50	0.00%
Stationery and Forms	53001	6,379	3,834	3,118	4,500	4,500	4,500	4,500	4,500	4,500	0.00%
Postage and Box Rent	53004	0	110	0	200	200	200	200	200	200	0.00%
Office Subtotal:		6,405	3,965	3,118	4,750	4,750	4,750	4,750	4,750	4,750	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 - 070 - Boat Landing											
Operating:											
Advertising	53500	0	0	0	500	500	500	500	500	500	0.00%
Small Equipment	53522	2,793	0	1,984	4,500	4,500	4,500	4,500	4,500	4,500	0.00%
Equipment Rental	53551	4,500	4,995	6,123	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Motor Fuel	73548	0	0	0	1,500	1,500	1,500	2,500	2,500	2,500	66.67%
Operating Subtotal:		7,293	4,995	8,108	11,500	11,500	11,500	12,500	12,500	12,500	8.70%
Repairs & Maint:											
Maintenance Buildings	54020	58	0	0	0	0	0	0	0	0	0.00%
Maintenance Grounds	54021	1,503	202	866	1,000	1,000	1,000	9,000	9,000	9,000	800.00%
Maintenance Equipment	54022	0	41	0	10,000	10,000	10,000	2,000	2,000	2,000	-80.00%
Maintenance Grounds	74021	41,703	123	2,827	0	0	0	0	0	0	0.00%
Repairs & Maint Subtotal:		43,264	367	3,693	11,000	11,000	11,000	11,000	11,000	11,000	0.00%
Utilities:											
Power and Light	54701	7,182	7,091	7,486	7,250	7,250	7,250	7,758	7,758	7,758	7.01%
Water and Sewer	54702	482	805	642	500	500	800	1,500	1,500	1,500	200.00%
Utilities Subtotal:		7,664	7,896	8,128	7,750	7,750	8,050	9,258	9,258	9,258	19.46%
Contractual Services:											
Grounds Maintenance	55007	16,387	91,007	40,887	61,490	61,490	61,490	33,150	64,327	64,327	4.61%
Professional Service	55014	91,089	24,524	0	0	0	0	0	0	0	0.00%
Contractual Services Subtotal:		107,476	115,530	40,887	61,490	61,490	61,490	33,150	64,327	64,327	4.61%
Total Other Operating:		172,102	132,754	63,933	96,490	96,490	96,790	70,658	101,835	101,835	5.54%
Expense Total:		176,645	142,561	74,386	108,532	108,532	108,832	241,590	238,877	238,833	120.06%
Boat Landing Net Surplus (Deficit):		(63,532)	(36,922)	36,347	1,468	1,468	1,168	(104,006)	(125,877)	(125,833)	-8,674.73%

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

WINNEBAGO COUNTY

CAPITAL OUTLAY - 2024

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Boat Landing -				
	Eureka Boat Landing Repairs	1	125,000	125,000
		1		125,000

PARKS
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
Administration	1065	1,028,012	4,600	35,000	194,121	1,261,733	5,314	1,256,419	1,291,680	1,146,322	(2.73)	12.68
Community Parks	1066	-	-	-	104,115	104,115	35,700	68,415	63,830	70,630	7.18	(9.63)
Recreation Trails	1067	-	-	-	77,926	77,926	45,230	32,696	38,396	51,030	(14.85)	(24.76)
Navigational Aids	1068	-	-	-	79,100	79,100	-	79,100	83,100	74,179	(4.81)	12.03
Exhibition Site	1069	-	-	20,000	273,978	293,978	277,000	16,978	21,289	26,146	(20.25)	(18.58)
Boat Landing	1070	11,998	-	125,000	101,835	238,833	113,000	125,833	(1,468)	(14,043)	(8671.73)	(89.55)
Grand Totals		1,040,010	4,600	180,000	831,075	2,055,685	476,244	1,579,441	1,496,827	1,354,264	5.52	10.53
Back out boat launch								(125,833)	1,468	14,043	(8671.73)	(89.55)
Unassigned General Fund Balance applied								-	(130,000)	-	-	N/A
Adjusted Levy								1,453,608	1,368,295	1,368,307	6.23	0.00