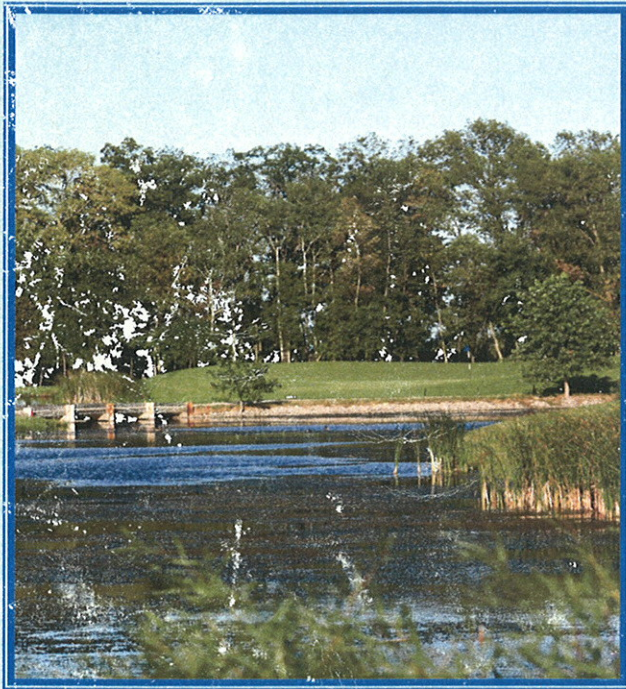


Adopted Budget 2007

ORENSTEIN



Westridge Golf Course - Town of Neenah



Westhaven Golf Course - Oshkosh



Lakeshore Golf Course - Oshkosh



Winnebago County

Wisconsin
The Wave of the Future

About Our Cover.....

Winnebago County Golf Courses

Winnebago County has many beautiful public golf courses for the golf enthusiast. Pictures from three of our golf courses are featured on this years cover. These pictures were taken by Sandy Staerkel.

Sandy is the owner of Creative Imagery, a home-based photography studio. She also works full-time for Winnebago County as a court clerk in Branch 5. She has been an employee of Winnebago County for 21 years.

Sandy's passion is scenic photography. At her studio, connected to her home, she is able to combine her love of scenic photography with her various other photo services. She has a ½ acre outdoor studio with a pond, waterfall, gazebo and multiple other structures that provide beautiful background settings for portraits. She has been a professional photographer for 6 years and has kept busy taking wedding photos and portraits. When Sandy is not at work for the county, she enjoys the beautiful scenery Winnebago County provides for both her personal enjoyment and her professional portraits.

We thank Sandy for the beautiful pictures she has taken for us for this years book covers.

FISCAL YEAR 2007
ANNUAL BUDGET FOR THE
COUNTY OF WINNEBAGO

Submitted by

Mark L. Harris

WINNEBAGO COUNTY EXECUTIVE

to

WINNEBAGO COUNTY BOARD OF SUPERVISORS

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Winnebago County
Office of the County Executive

The Wave of the Future

2007 EXECUTIVE BUDGET MESSAGE

Adopted Budget

"If you think to much about being re-elected, it is very difficult to be worth re-electing."

Woodrow Wilson

Mark L. Harris



Honorable Members of the Winnebago County Board and Citizens of Winnebago County:

The following budget differs substantially from the Executive's proposed budget. The County Board passed 21 amendments to the Executive budget. These amendments in aggregate increased total spending by about \$100,000 dollars. The amendments also changed the proposed sources of the County's funding. The proposed .005 County sales tax and related grants to towns and cities was eliminated. The property tax levy was increased 7.4 million dollars and the use of reserves was increased \$850,000 over the amounts included in the executive budget.

2007 BUDGET HIGHLIGHTS

REVIEW BY EXPENDITURE CATEGORY:

Labor

Total county wages are up \$1,143,203 or 2.5% from 2006. 25 positions have been eliminated and 5 new positions have been added for a net reduction of 20 people from the table of organization. There was also a net reduction to part-time employees of one. In addition, there were eleven conversions and title changes. The resulting gross wage and benefit reductions are roughly \$807,000 and \$367,000 respectively for a total wage and benefit reduction of \$1,174,000. A table showing the detail is included in this book.

Fringe benefits are up \$1,020,913 or 5.2%. In theory, the rate of increase should closely match the increase (or decrease) in total wage costs. Many fringe benefits are a percent of wages such as social security and retirement. Major reasons for the 2007 increase include increasing rates for health insurance and the Wisconsin Retirement System. Dental insurance costs are also up quite a bit because the 2006 budget was understated. A schedule of fringe benefits is included in this budget book for your review. It outlines the areas of increase.

In spite of having fewer employees and having the employees pick up a larger share of health insurance costs, the increase in premium rates still resulted in a larger employer cost. Total insurance premiums – employee share for 2007 and 2006 equal roughly \$1,495,000 and \$1,230,000 respectively. Another factor for the larger increase in benefits is that we need to budget a little more conservatively for fringe benefits. There were budget overages that occurred in 2005 and there are projected overages for some departments in 2006 as the result of budgeting too aggressively.

Capital

Our capital outlay budget for 2007 is \$1,498,210 reflecting a decrease of \$128,922 or 7.9%. Much of the decrease in capital is attributable to the Highway Department (around \$121,000). Highway Department equipment is funded by user charges so it does not appear in the County tax levy.

Many other departments submitted requests for building improvements, remodeling and repairs. I do not believe many of them are crucial to continuing operations and service delivery. In addition, we simply do not have the financial resources available to do them without deeper cuts in other departments. As such, I have eliminated \$320,000 of requests from the 2007 budget.

Travel

Travel expenditures are projected to increase a modest \$33,207 or 6.0%. We are continuing to hold these costs down to the minimum that allows our staff to maintain adequate training levels. Seminars and conferences will continue to be attended locally in 2007 whenever possible. These measures should ensure our staffs ability to maintain professional licensures and certification standards. Higher fuel costs comprise most of the increase over 2006.

Other Expenditures

Other expenditures are budgeted to increase \$6,344,203 or 7.2%. Some areas to note include:

The Human Services Department has an increase of \$2,556,000, which represented a 5.7% increase over their 2006 costs. This increase is in the contract services area and consists mostly of costs for community living and support services to a larger population. There are also inflationary increases. Most of this increase is funded through intergovernmental revenues.

The Facilities Department shows an increase of around \$73,000. This is primarily attributable to higher utility costs anticipated for 2007.

The Sheriff Department shows an increase of around \$510,000 from many accounts within this expense category. One of the larger components is the contracting out of nurses and aids for the jail, an increase of about \$383,000. The savings in labor costs from eliminating six positions results in a net cost savings or roughly \$120,000. Other costs are up by the normal inflationary increases. We also did not charge any property and liability insurance here last year to reduce the balance in the self insurance fund. Adding back the insurance in 2007 results in an increase to other expenses of \$156,873.

Park View Health Centers other operating expenses went up \$2,679,471. The largest component of this increase is debt service principal and interest of \$2.3 million associated with the borrowing for the new facility. Property and Liability Insurance is budgeted for 2007 in the amount of \$76,470. There was no charge for this in 2006. The rest of the increase is associated with normal inflation.

REVIEW BY DIVISION:

Administration

The tax levy in this division is \$7,346,573, an increase of \$136,644, or 0.8%. The only significant increase is in the Facilities area where utilities are expected to be about \$82,000 higher than 2006. Most other departments in this division had very small or no increases for 2007.

Public Safety

This division shows a tax levy of \$17,278,941, an increase of \$863,944, or 5.3% over 2006. Most of the increase is in the Sheriff Department. Sheriff's levy is up about \$724,000 or 5.3%. Labor costs are up only \$278,000 or 2.0%. This is partially due to the elimination of 9 full-time and one part-time position. Other contracted services are up roughly \$483,000, partially due to contracting out nursing services for the Jail. Had we not done this regular labor costs would have been roughly \$461,000 higher, thus a net savings of around \$120,000.

The Clerk of Courts and Court System budget is up \$138,422 or 9.5%. Revenues in this area are projected to increase about \$50,000 or 2.8%. However, this is not keeping pace with the increase in costs. Labor costs are projected to be up about \$92,000 or 3.3% which is primarily due to

normal pay increases and some increases in fringe benefits. Some larger cost increases in this area include \$31,000 for competency exams, \$68,000 for court appointed attorneys which we must pay for. The department will also have property and liability insurance costs that were not charged to departments in 2006 due to the large fund balance in the Property & Liability Insurance Fund.

Other departments in this division have very minor increases.

Transportation

This division shows a total tax levy of \$827,819, a decrease of \$28,956, or 3.4% under 2006. The Board is applying \$117,709 of Airport fund reserves to reduce the Airport tax levy for 2007. The major increase in the Airport budget is the adding back of property and liability insurance charges for 2007. In 2006 we suspended charging departments back for insurance in an effort to draw down the fund balance to a more reasonable level. There are no other significant changes in this division.

Health and Human Services

The Health and Human Services levy is \$26,698,875, up \$3,104,763 or 13.2% from 2006. The largest component of the increase is additional debt service principal and interest costs at our county nursing home, Park View Health Center. Total debt service costs will increase roughly \$2,291,429, associated with debt on the new nursing home project. The remaining increase to Park View's 2007 levy is about \$950,000. Much of this is associated with the downsizing process. The facility will start taking in less new patients as beds free up during 2007 with the intention of getting from 220 to 168 beds. Individual bed closures do not result in savings because you cannot eliminate staff until a large enough number of beds are left empty. It also depends on whether the remaining residents can be shifted around so there are not gaps all over the facility. The result is that we must operate with larger losses during the downsizing period.

The other departments in this division show only minor increases with a small decrease occurring in the Human Services Department.

Education, Culture and Recreation

The Division of Education, Culture, and Recreation shows a tax levy of \$1,898,799, an increase of \$174,805 or 10.1%. Programs in this division represent discretionary spending. In an effort to hold down taxes, we've had to significantly restrict the amount of growth in this area in order to meet our mandated services and core missions of Public Safety, Public Health and Transportation.

The main part of the increase in this division is related to the Parks Department. There are two components to the increase. The first is the Boat Launch Program. In past years we were not backing out the profit from this function in determining the levy as we should have been. The result is the levy was understated. The net impact of this on the 2007 levy is that it will be \$67,150 higher. Revenue is also budgeted to be down due to the projected loss of County USA, which brought in \$72,000. The rest of the increase in Parks is attributable to higher utility and fuel costs, and reinstatement of the Property and Liability insurance premium which is \$37,800 for the department.

Planning and Environment

This division shows a tax levy of \$464,436, an increase of \$14,311 or 3.2%. Land and Water Conservation accounts for the majority of the increase or \$12,000. The large increase is because we under budgeted labor costs during 2006. Labor costs had to be increased roughly \$26,000 or 6.0% over 2006 to make up for the underage. Other revenue and expense budget changes for 2007 reduce the total increase to around \$14,000.

Other departments in this division had only minor increases.

Non Divisional Budgets

The net surplus reflected in this division is used to offset levy throughout the other departments and amounts to \$3,560,233, which is \$500,866 or 12.3% below 2006. This division includes revenues that are not specific to any particular area such as investment income and State General Shared Revenue. These large revenue items cause this division to show a surplus. The large revenue sources are allocated to other departments in the overview section of the book to show a net levy for each division with these funds allocated. Two main reasons for the decrease are as follows: In 2006 we included \$300,000 of bonding proceeds as revenue to cover capital costs of road resurfacing for the County Road Maintenance cost center. The second one is that we transferred about \$119,000 from the self funded property and liability insurance fund back to the general fund to help offset the tax levy.

Less State Shared Revenue is being budgeted for 2007 because of expected funding cuts. This is offset by increases expected in investment income. Interest rates have continued to climb and even if they flatten out, we should still see a significant increase in investment income of roughly \$470,000 over the 2006 budget amount.

The levy in County Board is up primarily due to adding \$10,000 to purchase a new voting board and microphone system for the individual supervisor desks.

The budget under the Miscellaneous Unclassified accounts is for all other items that don't fit into another specific department or category. Expenditures include the Library Tax, Regional Planning Commission allocation, and a grant to the Industrial Development Board.

Capital Projects

Our spending on large capital projects, which require bonding, is increasing. We will continue to see the need to bond for road construction projects because of rapid growth in our County and an aging County Trunk System. We will also likely see another large bonding to either remodel one of the buildings vacated by our nursing home when their new facility is completed at the end of 2007 or early 2008. Remodeling this vacant building or building another new building to house departments that are overcrowded or currently renting space is likely to cost around \$10 million.

Debt Service

Our debt service requirements for 2007 are \$12,756,117, an increase of \$2,468,292, or 24.0% over 2006. Keep in mind that some of this debt is reflected in the budgets of Park View Health Center, Airport and the Highway Department. Almost all County debt is paid off using 10-year amortization periods. The only debt exceeding this are funds we borrowed to re-finance our past service pension liability.

Table of Organization


This was another very difficult budget year because of the State imposed Tax Levy Freeze. The State allowed no adjustments to Counties who returned excess reserves to its citizens in 2005 and as a result our base for the levy limit calculation was artificially reduced by \$1.5 million. The additional levy we are able to get because of our new construction growth provided very little extra funding because of the gap created in the 2006 budget from using \$950,000 of reserves from the self funded Property and Liability Insurance Fund and \$449,000 of general fund reserves that were applied to reduce the 2006 levy. Much of the additional intergovernmental revenue we will receive will only be sufficient to cover increases in the number of residents receiving services. Very little additional funding is available to cover inflationary increases. This made it necessary for us to eliminate a net of 20 full-time positions and one part-time position from the budget. Fortunately, most of the position elimination's will occur through attrition, however some layoff's are included in this proposal.

CONCLUSION

Winnebago County continues to look for innovative ways to stretch the resident taxpayers hard earned dollars. Substantial steps have been taken to reduce the size of County government while preserving the valuable services the County provides. Continued pressure in the form of levy or revenue limits will inevitably force the County to seek alternative revenues or to abandon some services valued by this community.

I thank and commend the management and support staff of all the departments who assisted in preparing this budget document.

Respectfully submitted,



Mark L. Harris
Winnebago County Executive

INFORMATION ABOUT WINNEBAGO COUNTY

PROFILE

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

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

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

The County also hosts the Annual Experimental Aircraft Association Fly-In every August with an attendance of over 800,000.

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

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

The County is the seventh most populated area in the State, with a population of about 164,000. The majority of people reside in five urban areas ranging in population from over 62,000 in Oshkosh, the County seat, to the Village of Winneconne with over 2,000 people. The County provides a variety of living options. One can live in a rural or urban setting or experience a river or lake setting.

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

About Winnebago County
Continued

ECONOMIC CONDITIONS AND OUTLOOK

The unemployment rate for Winnebago County is currently 4.1%, which is no change from a year ago. This compares favorably to the state's average unemployment rate of 4.2% and the national average of 4.7%. Inflationary trends in the region compare favorably to national indices. The economic condition and outlook of the County has remained relatively stable in a weak state and national economy. The region is most noted for a stable industrialized base that centers on the paper and packaging industries. Historically, these industries have tended to maintain their stability in both good and bad economic times. However, this trend is starting to change.

The full-equalized valuation of the County as of January 1, 2006 is \$11,156,379,400, an increase of \$703,675,200 or 6.73% over 2005. The growth in valuation consists of 2.887% in new construction and 3.845% inflationary growth. USH 441 at the northern end of the County continues to bring in a considerable amount of growth in business development along the corridor. This, along with the construction on County Highway CB to the west of USH 41, puts Winnebago County in an excellent position for future increases in both job creation and equalized valuation.

Additional statistical data can be found in the appendix section of this book.

WINNEBAGO COUNTY

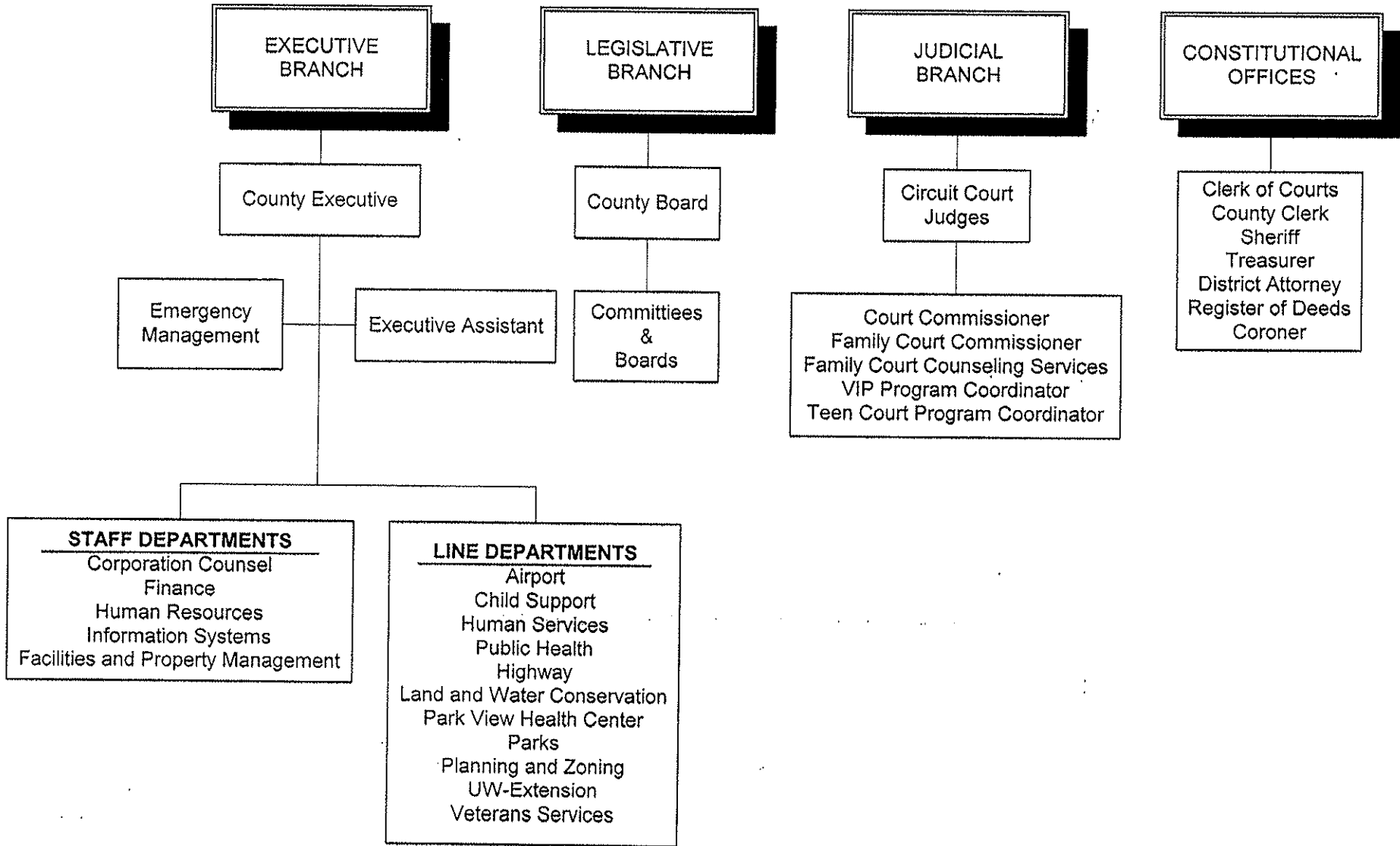
MISSION STATEMENT

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

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

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

WINNEBAGO COUNTY



BUDGET AND FINANCIAL POLICIES

ORGANIZATION OF BUDGET DOCUMENT:

The Winnebago County Budget is organized to provide pertinent information regarding the County's administrative structure, programs, and related financial information. The County's financial accounting system is set up on a fund basis. The funds are described later. The budget document is divided into program areas (administration, public safety, transportation, human services, education, culture and recreation, planning and environment), debt service, capital projects and non divisional.

THE BUDGET PREPARATION PROCESS:

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

<u>Dates</u>	<u>Event</u>
	Forms and Instructions made available for budget preparation
	Budget worksheets and all materials due from departments to Finance Department
	Executive holds meetings with departments to review budgets
	Finalized budget sent out for printing and assembly
	Budget delivered to County Board Supervisors
	County Board to deliberate on and adopt final budget

BUDGET POLICIES:

REVENUES:

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

Taxes:

The State of Wisconsin, with the Governor's approval has enacted property tax levy limits. These limits are described under the "Property Tax Rate Limits and Levy Limits" section of the budget book. The County relies heavily on property taxes as a revenue source (about 37% of the revenue budget).

Intergovernmental Revenues:

These represent grants, aides, and state and federal funding for programs and services. This revenue source is also relied on heavily to fund County programs (about 42% of the revenue budget).

Public Charges:

This source represents fees and charges made to users of certain government services. This revenue source makes up about 8% of our revenue budget.

Licenses and Permits:

This is a small revenue source comprising about 1% of the County revenue budget.

Interfund Revenues:

This category includes charges from one County department to another. It comprises about 8% of total revenue.

Other Revenues:

This category includes State Shared Revenues, interest income, and other revenue sources that do not fit into the other categories. Most of the revenue in this category is from State Shared Revenues and interest income. This revenue source makes up about 3% of the total revenue budget.

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

EXPENDITURES:

The County Board adopts the expense category totals of (1) Labor, (2) Travel, (3) Capital, and (4) Other operating expenses. The complete listing of each recommended line item are considered as substantiating detail used to arrive at the totals. Transfers can be made during the year between line

items but not between categories unless rules established by the County Board are followed. The budget adjustment process is described in more detail later. The four categories are described in more detail below:

Labor: This category includes all costs of wages, per diem, and fringe benefits. Fringe benefits include health insurance, life insurance, dental insurance, long-term disability insurance, retirement, Social Security (FICA) and workers compensation insurance.

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

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

Other: This category includes all other expenses not included above. It includes costs related to office supplies, operating expenses, repairs and maintenance, contractual services, rental expenses and fixed costs such as insurance and depreciation.

CAPITAL IMPROVEMENTS PROGRAM (Five Year Plan): The County Executive submits a separate capital improvements program to the County Board each year. This document lists major capital projects over a five year period, describes recommendations as to funding the projects, recommends those projects that should be included in the current year bond issue and describes those projects in detail. It also provides detail as to the current outstanding indebtedness, briefly describes capital projects within the 5-year planning horizon, and includes graphs and tables outlining the County's current debt service, future debt service, and current and future debt service property tax mill rates. This document is presented to the County Board at its June workshop session and represents a planning tool for review of projects. The document is available for inspection in either the County Clerk's or Finance Director's offices.

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

DEBT SERVICE: The County has followed a policy of not borrowing for periods of greater than 10 years. An exception to this rule is the refinancing of our unfunded past service pension liability. This liability was refinanced over a period of 16 years. Our objective is to maintain level debt service payments each year while leaving room in later years to accommodate new debt.

THE BUDGET ADJUSTMENT PROCESS: State statutes and County Board Rules outline the procedures for obtaining budget adjustments after the budget has been adopted. They are briefly explained below:

Transfers between budget categories within a departments budget require the approval of the County Executive, Committee of Jurisdiction, and Personnel & Finance Committee.

A department requesting to increase their total approved department appropriations must obtain approval from the County Executive, Committee of Jurisdiction, Personnel & Finance Committee, and County Board (only if the transfer is for more than \$3,000). These additional appropriations are typically requested from; (a) unanticipated revenues received, (b) the contingency fund, or (c) undesignated fund balance.

BUDGETARY CONTROL:

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

FUNDS:

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

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

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

DEBT SERVICE FUND: Account for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs. Winnebago County currently has twelve debt service funds for debt issues ranging from 1999 to 2006.

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

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

PROPRIETARY FUNDS - INTERNAL SERVICE TYPE: Account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis. County internal service funds include: Self Insurance, Highway Department, and General Services Funds.

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

BASIS OF BUDGETING:

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

- 1) The General Fund, Special Revenue Fund, Debt Service Funds, Capital Project Funds, and Agency Funds follow the modified accrual basis of accounting. This means that expenses are recorded in the period incurred and revenues are recorded when measurable and available to meet current year obligations. Generally, any revenue that is earned in the current fiscal year and will be received within 60 days after the fiscal period ends would be recorded as current year revenue. The budgets for these funds are prepared using this same basis.
 - A) Debt service funds budget principal and interest in the year paid. Interest is not budgeted nor reported on an accrual basis.
 - B) Capital outlay is budgeted in the year expended. Depreciation is not an expenditure of a capital project fund.

- 2) Proprietary funds include enterprise funds (such as Airport and Park View Health Center) and internal service funds (such as General Services, Self Insurance and Highway Department) follow the full accrual basis of accounting for financial reporting purposes. Under this basis of accounting, revenues are recognized and recorded when earned, regardless of when they are received. Expenditures are also recognized and recorded when incurred, regardless of when paid. Capital assets are expensed over their useful life through annual depreciation charges, not when purchased. Our budgetary basis is the same with the exception of capital outlay which is included as an expenditure.
 - A) Proprietary funds report depreciation on a GAAP basis. Depreciation is reversed out for the purpose of calculating the tax levy support where necessary in proprietary funds because it is a non-monetary expenditure.

- B) Capital outlay is shown as an operating expenditure for budgetary purposes even though not for GAAP financial reporting purposes. This is a budgetary requirement of the County Board. Capital outlay is included in the tax levy support calculation for proprietary funds that require tax levy support.

FUND RESERVES - PRACTICES:

The County does not have a formal written policy regarding fund reserves. In general, we strive to meet the following objectives:

- 1) The Special Revenue Fund only maintains sufficient fund balance to pay for carryovers and open invoices as of the end of the fiscal year. Tax levy dollars not needed to fund current year operations are not transferred to these funds but remain as part of general fund undesignated fund balance.
- 2) The General Fund maintains undesignated fund balance approximately equal to:
 - (a) One month of expenditures for the General Fund +
 - (b) One month of expenditures for the Special Revenue Funds+
 - (c) One-twelfth of operating transfers into the Proprietary Funds of Airport and Park View Health Center+
 - (d) One-twelfth of debt service fund expenditures.

Using the actual history from the 2005 Comprehensive Annual Financial Report, this amount calculates to around \$10.9 million for 2006. The projected General Fund Unreserved Fund Balance is projected to be around \$10.4 million at the end of 2007.

PROPERTY TAX RATE LIMITS AND LEVY LIMITS

OPERATING LEVY: Limited to the 1992 (for taxes to be collected in 1993) operating mill rate. That limit is \$4.71 per thousand of equalized value. Winnebago County's operating mill rate falls under this limit.

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

SPECIAL PURPOSE LEVYS: No limitations were placed on these rates. For Winnebago County this includes the levy's for libraries and public health.

LEGISLATIVE HISTORY:

During the 1993 State Legislative session, the legislature with the Governor's approval enacted the following:

- 1) Separated the total tax levy and rate of each county into three components: (a) the debt levy and debt levy rate, which is comprised of amounts for debt service on state trust fund loans, general obligation bonds, and long-term promissory notes; and (b) the operating levy and operating levy rate which is comprised taxes levied for general operations, and (c) special purpose levy which is comprised of taxes levied for services that are not apportionable to all municipalities within a county.
- 2) Limited the operating levy rate to that rate imposed in December 1992 for taxes collected in 1993.
- 3) Prohibited debt, as described above, from being used to fund operating expenses, except for short-term promissory notes issued in anticipation of operating revenues and debt used to comply with court orders and judgements, to fund clean water fund projects, or to fund certain types of liability insurance and risk management services.

- 4) Required debt, which would be repaid through the county's debt levy as described above, to meet one of the following conditions prior to its issuance: (a) the debt must be approved through referendum if it would cause the county's debt levy rate to exceed the 1992 debt levy rate; (b) the debt would not cause the county's levy rate to exceed the 1992 rate, based upon the "reasonable expectation" of the county board; (c) the debt is authorized prior to the effective date of the bill; (d) the debt would be used to abolish grade crossings or for regional projects; (e) the debt would be used to refund existing debt; (f) the debt is authorized by a 75% vote of the county board.
 - 5) Specified that a referendum to exceed the limit would be based on either the absolute amount of the levy or the levy rate.
 - 6) Provided for adjustments to the operating levy when services are transferred between the county and other local governments.
 - 7) Required reductions in the shared revenue and transportation aid payments of counties that exceed the operating levy rate, equal to the amount of the excess levy.
-

PROPERTY TAX LEVY LIMIT FREEZE JULY, 2005

LEGISLATIVE HISTORY:

During the 2005 State Legislative session, the legislature with the Governor's approval enacted the following:

Section 66.0602 Local Levy Limits:

1. Except as provided in subs. (3), (4), and (5), no political subdivision may increase its levy in any year by a percentage that exceeds the political subdivision's valuation factor. The valuation factor is equal to the percentage change in the political subdivision's January 1 equalized value due to new construction less improvements removed between the previous year and the current year, but not less than 2%.
2. Debt service continues to be exempt from the levy limit freeze for all debt issued prior to July 1, 2005. Debt issued after July 1, 2005 will also be exempt if certain conditions are met. One of those is that the governing body can

approve the bond issue by a $\frac{3}{4}$ vote. Winnebago County has used this provision to exceed rate limits in the past and will likely continue to do so.

3. Penalties will be imposed upon any governing body that exceeds these levy limits.
-

The Finance Director has reviewed the limits and believes that the budget is in compliance with the tax rate and levy limits.

BUDGET NOTES FOR 2007 SIGNIFICANT INFORMATION

Below are some major items to note about the 2007 budget:

1. Fund reserves are being applied to reduce the tax levy as follows:

- Surplus left in the Human Services Fund at the end of 2005.	\$ 323,000
- Park View enterprise fund working capital being applied to the Park View budget to help offset costs as the downsizing process continues.	726,647
- Debt Service fund reserves applied to reduce the debt service levy.	350,000
- Property Insurance fund reserves applied through insurance charge reductions.	200,000
- Dental Insurance fund reserves applied through insurance charge reductions.	60,000
- Underground storage tank fund reserves applied.	40,000
- Airport fund reserves applied to reduce the Airport Fund tax levy.	117,709
- Property Lister fund reserves applied.	20,000
- General Fund reserves applied.	424,000
Total reserves applied	\$ 2,261,356

2. Total equalized value (as reduced by Tax Incremental Districts (TID)) in the County increased 6.410% over 2006. This consists of a 3.523% market valuation growth and 2.887% growth in new or improved property.

Significant Information - Continued

3. Building repairs and improvements – We have excluded \$320,000 of requests for building repairs and improvements from this 2007 budget. It was felt that none of these requests are crucial for our operations and there simply is not enough funding available to do them without further increasing property taxes.
4. 25 positions have been eliminated and 5 new positions have been added for a net reduction of 20 people from the table of organization. There were also eleven conversions and title changes. The resulting gross wage and benefit reductions are roughly \$807,000 and \$367,000 respectively for a total wage and benefit reduction of \$1,174,000.

**Winnebago County, Wisconsin
Fringe Benefits - Components**

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	2004 Actual	2005 Actual	2006 Budget	2007 Adopted Budget	2006 to 2007 Budget - Change
Dental	\$383,717	\$508,660	\$393,728	\$481,370	\$87,642
Life	20,594	21,229	21,029	23,308	2,279
Long Term Disability	208,787	215,964	214,314	226,553	12,239
Health - HMO plans (fully insured)	6,690,852	6,391,664	6,252,342	6,517,703	265,361
Health - Self funded	3,345,426	3,195,831	3,093,959	3,489,998	396,039
Wisconsin retirement - employer share	2,495,252	2,676,273	2,766,486	2,858,478	91,992
Wisconsin retirement - employee share - paid by employer	2,079,376	2,230,228	2,305,405	2,404,608	99,203
FICA	2,703,795	2,755,080	2,759,466	2,808,854	49,388
Medicare	632,340	644,333	645,359	656,910	11,551
Workers Comp	698,308	689,227	996,578	1,001,797	5,219
Total Fringe Benefits	\$19,258,447	\$19,328,489	\$19,448,666	\$20,469,579	\$1,020,913

**2007 ADOPTED BUDGET
SUMMARY OF COUNTY BOARD ACTIONS**

DEPARTMENT NAME	LINE ITEM	DETAIL	EXPENDITURES	REVENUES	LEVY
		Levy per Executive Budget Book			53,241,372
COUNTY BOARD ACTIONS:					
Misc. & Unclassified	Sales Tax Revenue	Delete sales tax revenue		(9,000,000)	62,241,372
Misc. & Unclassified	Operating Grant	Delete distribution to other municipalities	(815,000)		61,426,372
Various	Property & Liability Insurance	Reduce all departments property insurance charges	(161,700)		61,264,672
Veterans	Auto allowance - Other	Increase automobile allowance	9,000		61,273,672
Various	Fringe Benefits	Reduce all departments dental insurance charges	(52,380)		61,221,292
Misc. & Unclassified	Operating Grants	Remove Solid Waste grant	(47,500)		61,173,792
County Board	Professional Services	Add professional services for future planning	47,500		61,221,292
Misc. & Unclassified	Reserves applied	Increase reserves applied to reduce the levy	(600,000)		60,621,292
Finance	Professional Services	Add consulting fees for PeopleSoft issues	20,000		60,641,292
Sheriff	Various revenues	Increase revenues		13,300	60,627,992
Sheriff	Various expenditures	Reduce expenditures	(56,900)		60,571,092
Sheriff	Labor and Fringes	Add one patrol officer	66,505		60,637,597
Sheriff	Labor and Fringes	Add one officer	61,257		60,698,854
Sheriff	Labor and Fringes	Add one dispatcher	60,107		60,758,961

**2007 ADOPTED BUDGET
SUMMARY OF COUNTY BOARD ACTIONS**

DEPARTMENT NAME	LINE ITEM	DETAIL	EXPENDITURES	REVENUES	LEVY
Various	Heat - Power & Lights	Reduce utility costs	(61,252)		60,697,709
Veterans	Various expenditures	Additional enhancement programs	11,000		60,708,709
Underground Storage Tank	Reserves applied	Transfer fund balance to reduce levy	(40,000)		60,668,709
Coroners	Clothing Allowance	Reduce expense	(1,000)		60,667,709
Corporation Counsel	Postage & Box Rent	Increase postage & box rent and corresponding revenue	4,250	1,250	60,670,709
Airport	Reserves applied	Apply reserves to reduce levy	(117,709)		60,553,000
District Attorney	Membership Dues	Reduce membership dues expense	(4,000)		60,549,000
Sheriff	Capital Outlay	Reduce vehicle costs	(3,120)		60,545,880
Misc. & Unclassified	Reserves applied	Reduce reserves applied	176,000		60,721,880

**WINNEBAGO COUNTY
2007 BUDGET SUMMARY**

DIVISION:	<u>Expense</u>	<u>Revenue</u>	<u>Adjustments</u>	<u>Levy</u>
Administration	\$ 15,672,809	\$ 7,697,080	\$ (709,122)	\$ 7,266,607
Public Safety	23,193,268	5,914,327	-	17,278,941
Transportation	16,957,167	14,276,435	(1,852,913)	827,819
Health & Human Services	88,781,781	60,757,666	(1,325,240)	26,698,875
Education, Culture, & Recreation	2,475,491	583,842	7,150	1,898,799
Planning & Environment	<u>2,842,550</u>	<u>2,287,279</u>	<u>(90,835)</u>	<u>464,436</u>
Divisional Total	<u>\$ 149,923,066</u>	<u>\$ 91,516,629</u>	<u>\$ (3,970,960)</u>	<u>\$ 54,435,477</u>
OTHER:				
Board of Supervisors	\$ 352,520	\$ 305	\$ -	\$ 352,215
Scholarship Program	9,000	11,200	2,200	-
Unclassified	2,867,106	5,958,881	(820,673)	(3,912,448)
Debt Service	<u>10,231,636</u>	<u>35,000</u>	<u>(350,000)</u>	<u>9,846,636</u>
Other Total	<u>\$ 13,460,262</u>	<u>\$ 6,005,386</u>	<u>\$ (1,168,473)</u>	<u>\$ 6,286,403</u>
Grand Total	<u>\$ 163,383,328</u>	<u>\$ 97,522,015</u>	<u>\$ (5,139,433)</u>	<u>\$ 60,721,880</u>

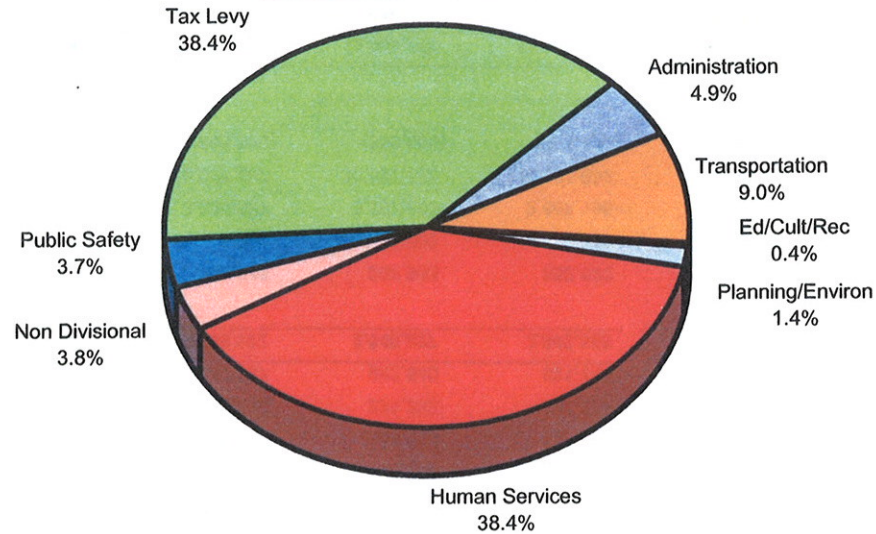
2007 APPROPRIATIONS FOR WINNEBAGO COUNTY

	EXPENDITURES					REVENUES				
	2005 Actual	2006 Estimated	2006 Budget	2006 Revised	2007 Budget	2005 Actual	2006 Estimated	2006 Budget	2006 Revised	2007 Budget
ADMINISTRATION										
County Executive	190,930	179,145	178,486	178,486	185,021	7,706	7,200	7,200	7,200	7,500
Corporation Counsel	404,185	423,421	424,170	424,170	431,091	15,725	15,356	12,381	12,381	16,606
County Clerk	279,381	357,635	360,054	648,054	317,431	73,806	97,370	97,825	385,825	104,070
Treasurer	391,777	404,325	394,611	394,611	387,166	926,931	787,912	778,305	778,305	785,405
Human Resources and Payroll	538,423	577,745	577,745	577,745	585,037	17,167	17,100	17,100	17,100	17,100
Workers Compensation Fund	936,930	1,066,966	1,067,897	1,067,897	1,067,102	752,795	1,069,637	1,069,637	1,069,637	1,069,637
Self Funded Health Insurance	3,857,227	3,973,652	3,773,920	3,773,920	4,199,929	3,931,549	4,024,406	3,839,633	3,839,633	3,841,596
Self Funded Dental Insurance	534,002	544,468	549,418	549,418	550,000	593,247	599,460	552,751	552,751	545,230
Finance	721,266	669,140	675,391	675,391	728,696	30,682	32,557	23,930	23,930	32,880
General Services	503,531	470,261	464,688	464,688	495,569	448,299	462,448	486,800	486,800	478,200
Prop & Liab Insurance Fund	906,136	996,205	971,738	1,014,258	802,621	882,620	56,000	52,288	52,288	661,744
Information Systems	1,568,193	1,660,221	1,746,310	1,856,444	1,758,955	74,321	96,075	96,075	96,075	97,862
Technology Replacement	220,937	226,900	226,900	226,900	456,965	-	-	-	-	-
Facilities & Property Management	3,403,986	3,489,825	3,692,228	3,637,228	3,707,226	40,683	37,950	54,750	54,750	39,250
	14,456,904	15,039,909	15,103,556	15,489,210	15,672,809	7,795,531	7,303,471	7,088,675	7,376,675	7,697,080
PUBLIC SAFETY										
District Attorney	1,074,564	1,019,890	1,058,920	1,058,920	1,054,615	99,892	73,000	75,000	75,000	78,000
Clerk of Courts & Courts	3,628,294	3,567,457	3,513,367	3,513,401	3,708,827	1,989,211	2,064,609	2,051,347	2,051,347	2,108,385
Sheriff	17,098,143	16,973,344	16,779,047	16,943,790	17,662,258	2,926,194	2,581,787	3,204,332	3,369,075	3,363,232
Jail Improvements	227,772	109,700	170,000	170,000	185,000	177,142	170,000	170,000	170,000	185,000
Coroner	270,866	277,622	276,342	276,342	281,709	54,942	84,300	84,300	84,300	87,000
Emergency Management	323,040	295,245	292,785	432,394	300,859	406,853	90,535	90,535	204,611	92,710
	22,622,679	22,243,258	22,090,461	22,394,847	23,193,268	5,654,234	5,064,231	5,675,514	5,954,333	5,914,327
TRANSPORTATION										
Airport	2,452,135	2,369,141	2,356,970	2,356,970	2,433,813	800,454	889,711	887,467	887,467	913,319
Highway Department	11,385,805	11,109,550	10,957,939	11,029,939	11,324,198	10,294,185	10,362,556	10,235,404	10,235,404	10,666,445
County Road Maintenance	3,351,403	3,163,370	3,463,370	3,173,370	3,189,156	2,963,147	2,726,377	2,726,377	2,691,671	2,691,671
Underground Storage Tanks	4,100	10,000	10,000	10,000	10,000	-	5,000	5,000	5,000	5,000
	17,193,443	16,652,061	16,788,279	16,570,279	16,957,167	14,057,786	13,983,644	13,854,248	13,819,542	14,276,435

2007 APPROPRIATIONS FOR WINNEBAGO COUNTY

	EXPENDITURES					REVENUES				
	2005 Actual	2006 Estimated	2006 Budget	2006 Revised	2007 Budget	2005 Actual	2006 Estimated	2006 Budget	2006 Revised	2007 Budget
HEALTH & HUMAN SERVICES										
Public Health	1,610,314	1,691,209	1,651,521	1,656,701	1,696,228	863,391	834,745	793,408	794,408	827,336
Child Support	1,048,439	1,192,033	1,192,808	1,195,258	1,162,562	1,115,834	1,249,935	1,262,501	1,262,501	1,173,099
Veterans	289,104	296,438	296,438	298,305	327,320	14,265	14,000	14,000	14,250	14,000
Human Services	56,316,183	61,679,017	61,242,385	61,293,711	64,592,079	41,536,749	44,672,734	43,606,430	43,657,756	46,871,222
Park View Health Center	17,934,670	17,553,506	18,199,917	18,299,917	21,003,592	14,173,920	11,534,721	12,767,241	12,867,241	11,872,009
	77,198,710	82,412,203	82,583,069	82,743,892	88,781,781	57,704,159	58,306,135	58,443,580	58,596,156	60,757,666
EDUCATION, CULTURE, & RECREATION										
UW-Fox Valley	341,849	256,364	257,175	267,344	275,299	173,434	128,182	139,242	139,242	139,917
University Extension	479,166	476,140	488,033	531,793	518,682	27,932	34,500	48,500	92,260	72,000
Parks	1,799,135	1,847,973	1,707,498	1,722,077	1,681,510	356,608	464,465	435,970	435,970	371,925
	2,620,150	2,580,477	2,452,706	2,521,214	2,475,491	557,974	627,147	623,712	667,472	583,842
PLANNING & ENVIRONMENT										
Register of Deeds	525,820	445,504	436,809	438,209	473,774	1,109,387	1,067,100	1,075,250	1,075,250	1,110,100
Planning	936,147	987,039	1,030,333	1,022,333	1,000,916	448,415	419,644	484,360	484,360	453,350
Tax Lister	129,521	148,929	155,913	155,913	154,976	1,442	600	600	600	600
Land Records Modernization	276,392	272,402	272,400	281,232	291,135	247,221	204,300	202,300	202,300	220,300
Land & Water Conservation	950,290	826,565	842,737	942,540	921,749	562,060	419,021	435,457	502,479	502,929
	2,818,170	2,680,439	2,738,192	2,840,227	2,842,550	2,368,525	2,110,665	2,197,967	2,264,989	2,287,279
NON-DIVISIONAL BUDGETS										
County Board	265,975	293,015	292,943	292,943	352,520	181	100	300	300	305
Scholarship Program	8,500	9,000	9,000	9,000	9,000	10,415	9,400	9,400	9,400	11,200
Unclassified	2,611,520	2,966,467	3,225,927	3,387,655	2,867,106	5,811,115	6,762,563	6,323,922	6,227,422	5,958,881
Debt Service	14,590,432	9,992,888	10,097,580	10,097,580	10,231,636	5,212,579	74,780	35,000	35,000	35,000
Fund Adjustments			(806,500)	(806,500)	(395,500)	(885,918)	3,235,955	2,931,269	3,162,726	2,677,577
Reserves applied						1,700,000	840,263	840,263	874,969	2,066,356
Tax Levy						54,399,902	56,551,363	56,551,363	56,551,363	60,721,880
	17,476,427	13,261,370	12,818,950	12,980,678	13,064,762	66,248,274	67,474,424	66,691,517	66,861,180	71,471,199
	154,386,483	154,869,717	154,575,213	155,540,347	162,987,828	154,386,483	154,869,717	154,575,213	155,540,347	162,987,828

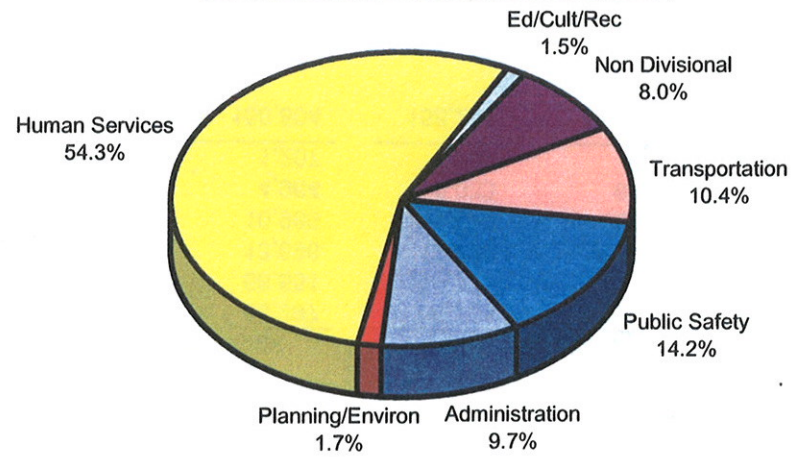
**Winnebago County
Revenues By Division
(In Thousands)**



	<u>2006</u>	<u>2007</u>	<u>Change</u>	<u>Percent</u>
Administration	7,089	7,697	608	8.58
Transportation	13,854	14,276	422	3.05
Ed/Cult/Rec	624	584	(40)	(6.41)
Planning/Environ	2,198	2,287	89	4.05
Human Services	58,444	60,758	2,314	3.96
Non Divisional	6,369	6,006	(363)	(5.70)
Public Safety	5,675	5,914	239	4.21
Tax Levy	56,551	60,722	4,171	7.38
	150,804	158,244	7,440	4.93
Fund Adjustments * & Reserves Applied	<u>3,771</u>	<u>4,744</u>	<u>973</u>	<u>25.80</u>
	<u>154,575</u>	<u>162,988</u>	<u>8,413</u>	<u>5.44</u>

* Fund adjustments represent non levy items such as depreciation and restricted funds. Reserves applied represent fund balances (savings) being used to reduce the tax levy.

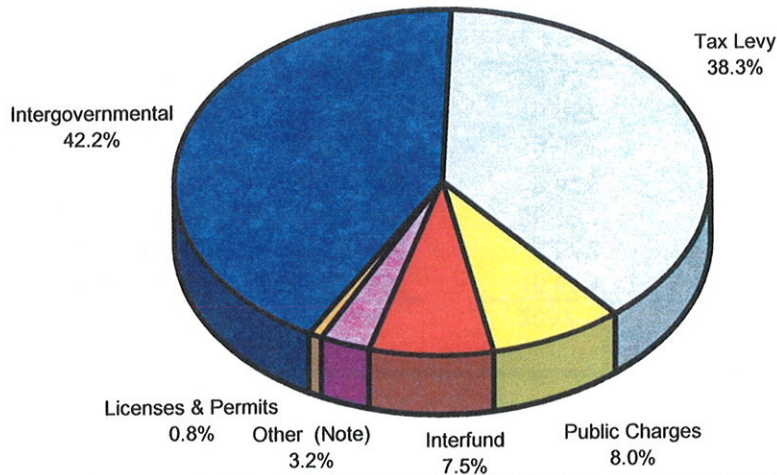
**Winnebago County
Expenditures By Division
(In Thousands)**



	<u>2006</u>	<u>2007</u>	<u>Change</u>	<u>Percent</u>
Administration	15,104	15,673	569	3.77
Planning/Environ	2,738	2,842	104	3.80
Human Services	82,583	88,782	6,199	7.51
Ed/Cult/Rec	2,453	2,476	23	0.94
Non Divisional *	12,819	13,065	246	1.92
Transportation	16,788	16,957	169	1.01
Public Safety	22,090	23,193	1,103	4.99
	154,575	162,988	8,413	5.44

* Note: Non Divisional includes County Board, Scholarship Program, Library pass through levy, Operating Grants and Debt Service

**Winnebago County
Where The Funds Come From
(In Thousands)**

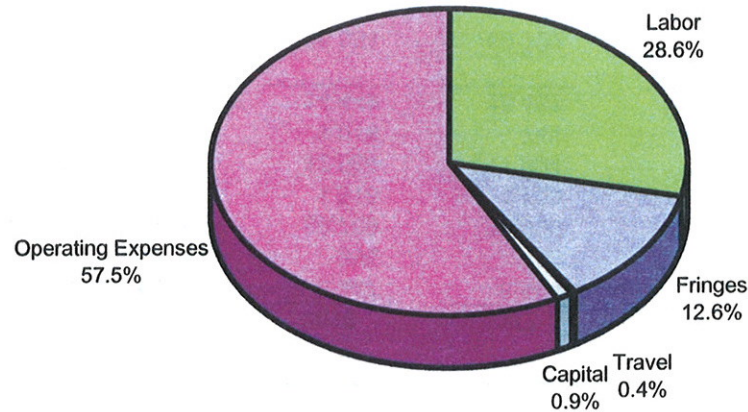


	<u>2006</u>	<u>2007</u>	<u>Change</u>	<u>Percent</u>	<u>Excluding Interfund</u>
Intergovernmental	63,397	66,774	3,377	5.33	45.6%
Tax Levy	56,551	60,722	4,171	7.38	41.5%
Public Charges	13,696	12,700	(996)	(7.27)	8.7%
Interfund	10,989	11,813	824	7.50	-
Other (Note)	4,964	5,033	69	1.39	3.4%
Licenses & Permits	1,207	1,202	(5)	(0.41)	0.8%
	150,804	158,244	7,440	4.93	100.0%
Fund Adjustments & Reserves Applied	<u>3,771</u>	<u>4,744</u>	<u>973</u>	<u>25.80</u>	
	<u>154,575</u>	<u>162,988</u>	<u>8,413</u>	<u>5.44</u>	

* Fund adjustments represent non levy items such as depreciation and restricted funds
Reserves applied represent fund balances (savings) being used to reduce the tax levy.

NOTE: " Other" category consists of other taxes, interest on investments, and other miscellaneous revenues such as rental, nonoperating grants, and sale of property and equipment, and sales tax..

**Winnebago County
Where The Funds Go
(In Thousands)**

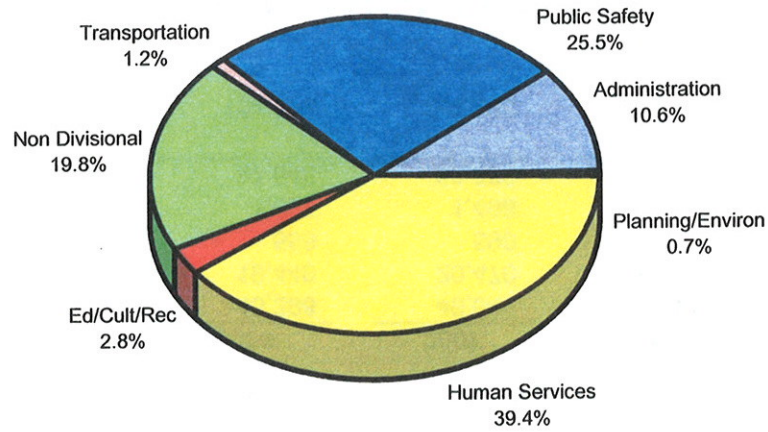


	<u>2006</u>	<u>2007</u>	<u>Change</u>	<u>Percent</u>
Labor	45,398	46,541	1,143	2.52
Fringes	19,449	20,470	1,021	5.25
Travel	556	590	34	6.12
Capital	1,627	1,498	(129)	(7.93)
Operating Expenses	87,545	93,889	6,344	7.25
	<u>154,575</u>	<u>162,988</u>	<u>8,413</u>	<u>5.44</u>

Note: Labor and Fringes were reduced by fund adjustments as follows:

Labor:	(395,000)	(395,500)	Vacant positions
Fringes:	(411,000)	-	Health insurance reduction
	<u>(806,000)</u>	<u>(395,500)</u>	

**Winnebago County
Levy By Division
(In Thousands)**



	<u>2006</u>	<u>2007</u>	<u>Change</u>	<u>Percent</u>
Administration	6,347	6,504	157	2.47
Planning/Environ	396	416	20	5.05
Human Services	20,769	23,900	3,131	15.08
Ed/Cult/Rec	1,518	1,700	182	11.99
Non Divisional	12,054	11,994	(60)	(0.50)
Transportation	1,018	741	(277)	(27.21)
Public Safety	14,449	15,467	1,018	7.05
	56,551	60,722	4,171	7.38

Note: Levy by division reflects the allocation of indirect revenues from the "Non-Divisional" category to each division.

FINANCIAL COMPARISON - TOTAL

	2006 Budget	2007 Budget	Increase/ (Decrease)	Percent Increase/ -Decrease
Wages	\$ 45,397,838	\$ 46,541,041	\$ 1,143,203	2.518%
Fringe Benefits	19,448,666	20,469,579	1,020,913	5.249%
Capital Outlay	1,627,121	1,498,210	(128,911)	-7.923%
Travel & Meetings	556,684	589,891	33,207	5.965%
Other operating expenses	<u>87,544,904</u>	<u>93,889,107</u>	<u>6,344,203</u>	<u>7.247%</u>
Total Expenditures	154,575,213	162,987,828	8,412,615	5.442%
Revenues	89,288,332	92,489,591	3,201,259	3.585%
Non operating revenues	<u>4,963,986</u>	<u>5,032,424</u>	<u>68,438</u>	<u>1.379%</u>
Levy before adjustments	60,322,895	65,465,813	5,142,918	8.526%
Fund adjustments	(2,931,269)	(2,677,577)	253,692	-8.655%
Fund reserves applied	<u>(840,263)</u>	<u>(2,066,356)</u>	<u>(1,226,093)</u>	<u>145.918%</u>
Levy	<u>56,551,363</u>	<u>60,721,880</u>	<u>4,170,517</u>	<u>7.375%</u>
Equalized value (TID Out)	<u>10,123,585,850</u>	<u>10,772,552,150</u>	<u>648,966,300</u>	<u>6.410%</u>
Tax Rate (Note 1)	<u>\$5.59</u>	<u>\$5.64</u>	<u>\$0.05</u>	<u>0.894%</u>

Note 1: The total tax rate does not equal the sum of the individual rates because the rates are calculated based on different total property valuations. Some municipalities do not have the Library tax or Public Health tax so those rates are calculated without the non-chargeable municipalities. The above rate is a blended rate and only represents an estimate.

The 2007 Adopted tax mill rate is .05 cents higher than the 2006 adopted rate based on equalized property values. The tax rate for operating expenses is \$4.21 per thousand dollars of equalized value. **The State Legislature adopted tax levy limits on the levy imposed for operating expenses in July of 2005. The new law limits the amount our tax levy can increase by the greater of 2% or growth in equalized value from new construction, less property taken off the tax rolls. Winnebago County's growth factor from new construction is 2.935% which was used for this 2007 budget.**

Taxes are actually allocated to individual properties based on assessed valuation. The County experienced real growth in property value (from new construction) of about **2.935%**

It is not possible to determine the impact on individual property owners because of differences in assessment among municipalities in Winnebago County.

FINANCIAL COMPARISON - OPERATING

	2006 Budget	2007 Budget	Increase/ (Decrease)	Percent Increase/ -Decrease
Wages	\$ 44,223,389	\$ 45,340,941	\$ 1,117,552	2.527%
Fringe Benefits	18,967,184	19,995,156	1,027,972	5.420%
Capital Outlay	1,627,121	1,483,210	(143,911)	-8.845%
Travel & Meetings	527,509	560,796	33,287	6.310%
Other operating expenses	<u>75,238,865</u>	<u>78,986,990</u>	<u>3,748,125</u>	<u>4.982%</u>
Total Expenditures	140,584,068	146,367,093	5,783,025	4.114%
Revenues	88,504,324	91,674,871	3,170,547	3.582%
Non operating revenues	<u>4,889,477</u>	<u>4,953,128</u>	<u>63,651</u>	<u>1.302%</u>
Levy before adjustments	47,190,267	49,739,094	2,548,827	5.401%
Fund adjustments	(2,931,269)	(2,677,577)	253,692	-8.655%
Fund reserves applied	<u>(820,263)</u>	<u>(1,696,356)</u>	<u>(876,093)</u>	<u>106.806%</u>
Levy	<u>43,438,735</u>	<u>45,365,161</u>	<u>1,926,426</u>	<u>4.435%</u>
Equalized value (TID Out)	<u>10,123,585,850</u>	<u>10,772,552,150</u>	<u>648,966,300</u>	<u>6.410%</u>
Tax Rate	<u>\$4.29</u>	<u>\$4.21</u>	<u>(\$0.08)</u>	<u>-1.865%</u>

FINANCIAL COMPARISON - DEBT SERVICE

	<u>2006 Budget</u>	<u>2007 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ -	\$ -	\$ -	0.000%
Fringe Benefits	-	-	-	0.000%
Capital Outlay	-	-	-	0.000%
Travel & Meetings	-	-	-	0.000%
Other operating expenses	<u>10,287,825</u>	<u>12,756,117</u>	<u>2,468,292</u>	<u>23.992%</u>
Total Expenditures	<u>10,287,825</u>	<u>12,756,117</u>	<u>2,468,292</u>	<u>23.992%</u>
Revenues	-	-	-	0.000%
Non operating revenues	<u>64,509</u>	<u>66,080</u>	<u>1,571</u>	<u>2.435%</u>
Levy before adjustments	10,223,316	12,690,037	2,466,721	24.128%
Fund adjustments	-	-	-	0.000%
Fund reserves applied	<u>-</u>	<u>(350,000)</u>	<u>(350,000)</u>	<u>0.000%</u>
Levy	<u>10,223,316</u>	<u>12,340,037</u>	<u>2,116,721</u>	<u>20.705%</u>
Equalized value (TID Out)	<u>10,123,585,850</u>	<u>10,772,552,150</u>	<u>648,966,300</u>	<u>6.410%</u>
Tax Rate	<u>\$1.01</u>	<u>\$1.15</u>	<u>\$0.14</u>	<u>13.861%</u>

FINANCIAL COMPARISON - LIBRARY TAX

	<u>2006 Budget</u>	<u>2007 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ -	\$ -	\$ -	0.000%
Fringe Benefits	-	-	-	0.000%
Capital Outlay	-	-	-	0.000%
Travel & Meetings	-	-	-	0.000%
Other operating expenses	<u>1,900,886</u>	<u>2,017,914</u>	<u>117,028</u>	<u>6.156%</u>
Total Expenditures	1,900,886	2,017,914	117,028	6.156%
Revenues	-	-	-	0.000%
Non operating revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.000%</u>
Levy before adjustments	1,900,886	2,017,914	117,028	6.156%
Fund adjustments	-	-	-	0.000%
Fund reserves applied	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.000%</u>
Levy	<u>1,900,886</u>	<u>2,017,914</u>	<u>117,028</u>	<u>6.156%</u>
Equalized value (TID Out) Note 1	<u>4,257,226,300</u>	<u>4,540,000,900</u>	<u>282,774,600</u>	<u>6.642%</u>
Tax Rate	<u>\$0.45</u>	<u>\$0.44</u>	<u>(\$0.01)</u>	<u>-2.222%</u>

The Library Tax is not apportioned to all Municipalities in the County.

<p>Note 1: Total valuation includes only those municipalities that pay the County Library Tax.</p>

FINANCIAL COMPARISON - SPECIAL PURPOSE TAXES

	<u>2006 Budget</u>	<u>2007 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 1,174,449	\$ 1,200,100	\$ 25,651	2.184%
Fringe Benefits	481,482	474,423	(7,059)	-1.466%
Capital Outlay	-	15,000	15,000	-100.000%
Travel & Meetings	29,175	29,095	(80)	-0.274%
Other operating expenses	<u>117,328</u>	<u>128,086</u>	<u>10,758</u>	<u>9.169%</u>
Total Expenditures	1,802,434	1,846,704	44,270	2.456%
Revenues	784,008	814,720	30,712	3.917%
Non operating revenues	<u>10,000</u>	<u>13,216</u>	<u>3,216</u>	<u>100.000%</u>
Levy before adjustments	1,008,426	1,018,768	10,342	1.026%
Fund adjustments	-	-	-	0.000%
Fund reserves applied	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>	<u>0.000%</u>
Levy	<u>988,426</u>	<u>998,768</u>	<u>10,342</u>	<u>1.046%</u>
Equalized value (TID Out) Note 1	<u>4,548,783,800</u>	<u>4,854,598,900</u>	<u>305,815,100</u>	<u>6.723%</u>
Tax Rate	<u>\$0.22</u>	<u>\$0.21</u>	<u>(\$0.01)</u>	<u>-4.545%</u>

Special Levies consist of Public Health and Tax Lister.

Note 1: Total valuation includes only those municipalities that pay for Public Health and Tax Lister services.

**WINNEBAGO COUNTY, WISCONSIN
INFORMATION ON COUNTY TAX RATES**

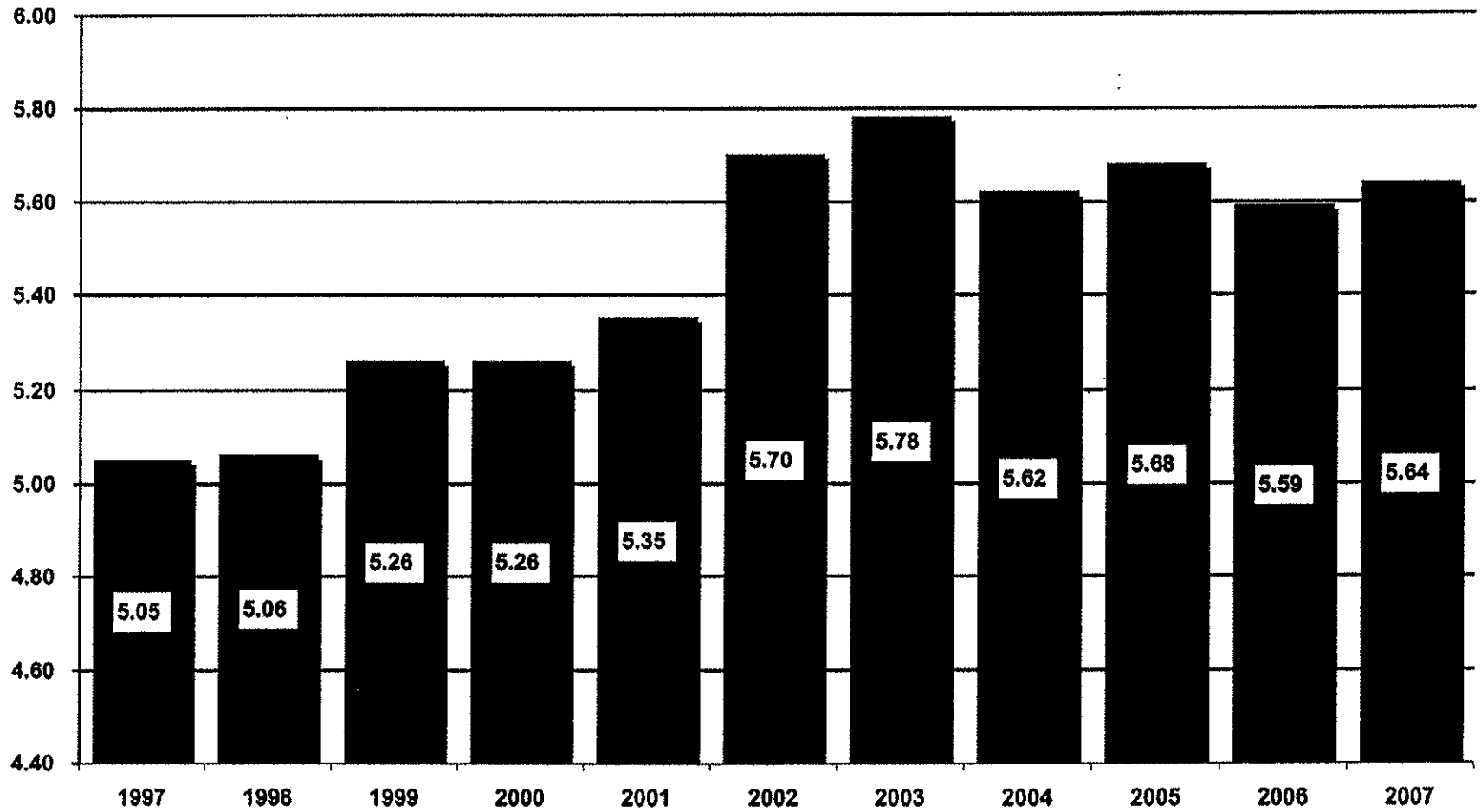
Year	Equalized Value (000) (TID Out)	Valuation Base for Library Tax	Valuation Base for Special Levy	TAX LEVY					TAX RATE				
				Total	Operating	Debt Service	Library	Special Levy	Equalized Rate	Operating	Debt Service	Library *	Special Levy *
1997	6,022,800	2,359,099	2,527,821	30,412,431	24,617,771	4,004,332	1,330,280	460,048	5.05	4.09	0.66	0.56	0.18
1998	6,412,773	2,547,163	2,724,592	32,459,324	26,073,809	4,531,648	1,370,552	483,315	5.06	4.07	0.71	0.54	0.18
1999	6,704,390	2,655,874	2,847,385	35,256,905	27,607,922	5,762,574	1,383,767	502,642	5.26	4.12	0.86	0.52	0.18
2000	7,059,646	2,827,104	3,028,208	37,105,645	29,390,346	5,584,972	1,449,340	680,987	5.26	4.16	0.79	0.51	0.22
2001	7,436,745	2,954,566	3,172,733	39,786,283	31,425,605	6,061,421	1,634,893	664,364	5.35	4.23	0.82	0.55	0.21
2002	7,901,354	3,158,044	3,262,535	45,002,199	35,397,720	7,128,289	1,679,102	797,088	5.70	4.48	0.90	0.53	0.24
2003	8,392,125	3,386,423	3,632,476	48,481,232	36,542,542	9,254,273	1,764,874	919,543	5.78	4.35	1.10	0.52	0.25
2004	8,961,053	3,674,495	3,933,509	50,371,973	38,246,523	9,317,423	1,826,609	979,418	5.62	4.27	1.04	0.50	0.25
2005	9,581,695	3,910,310	4,186,051	54,399,902	42,060,593	9,599,815	1,900,886	838,608	5.68	4.39	1.00	0.49	0.20
2006	10,123,586	4,257,226	4,548,784	56,551,363	43,438,735	10,223,316	1,900,886	988,426	5.59	4.29	1.01	0.45	0.22
2007	10,772,552	4,540,001	4,854,599	60,721,880	45,365,161	12,340,037	2,017,914	998,768	5.64	4.21	1.15	0.44	0.21

* Tax rate calculation for Library tax rate and Special Levy tax rates are based on total equalized value of those municipalities which pay for these services. These amounts are not shown on this page. Refer to Financial Comparison for these amounts.

NOTE: Graphics for the above data are shown on the following pages.

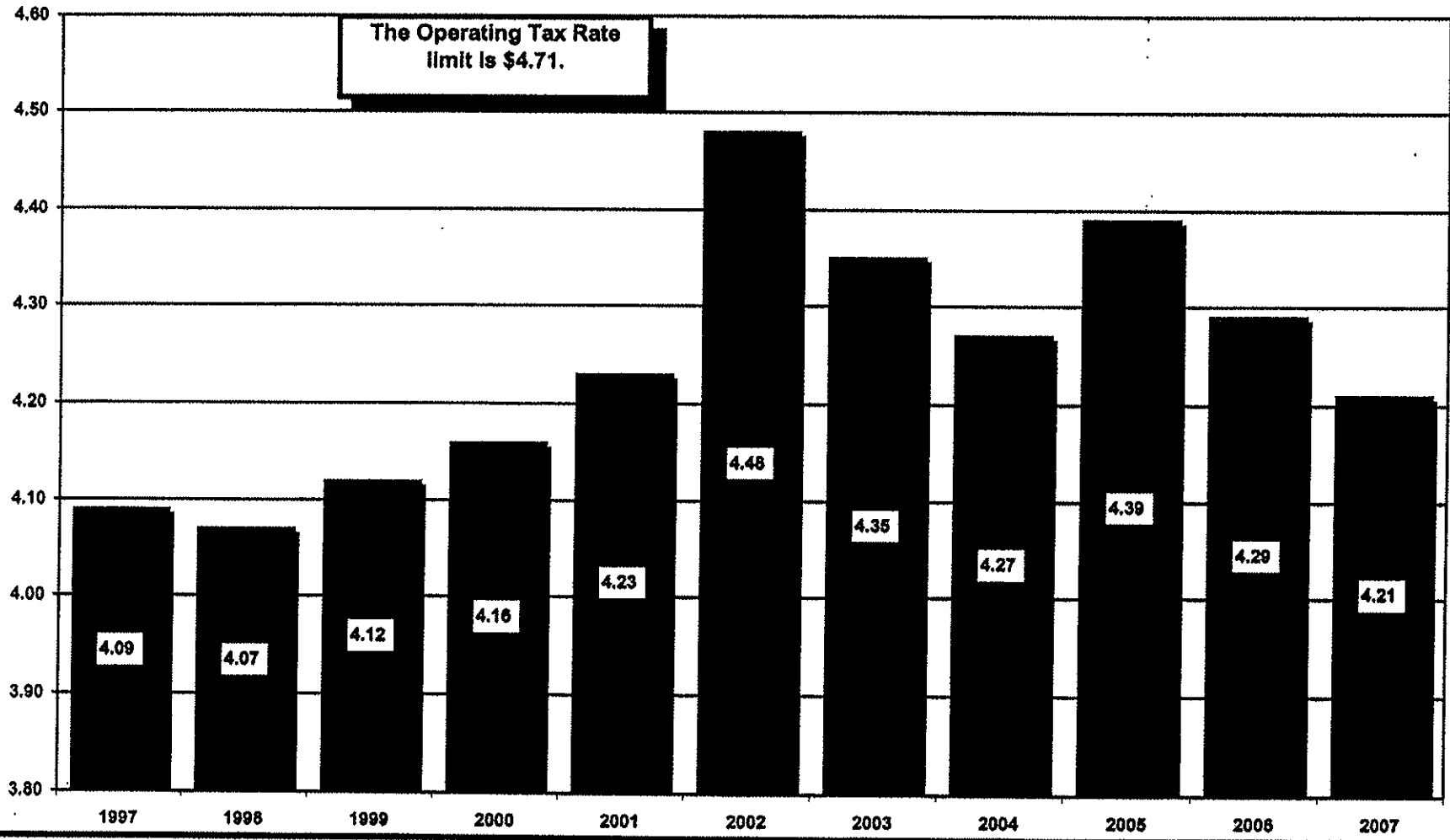
**Winnebago County
Recap of Total Tax Levy
(Rate per \$1,000 of Valuation)**

Per \$1,000



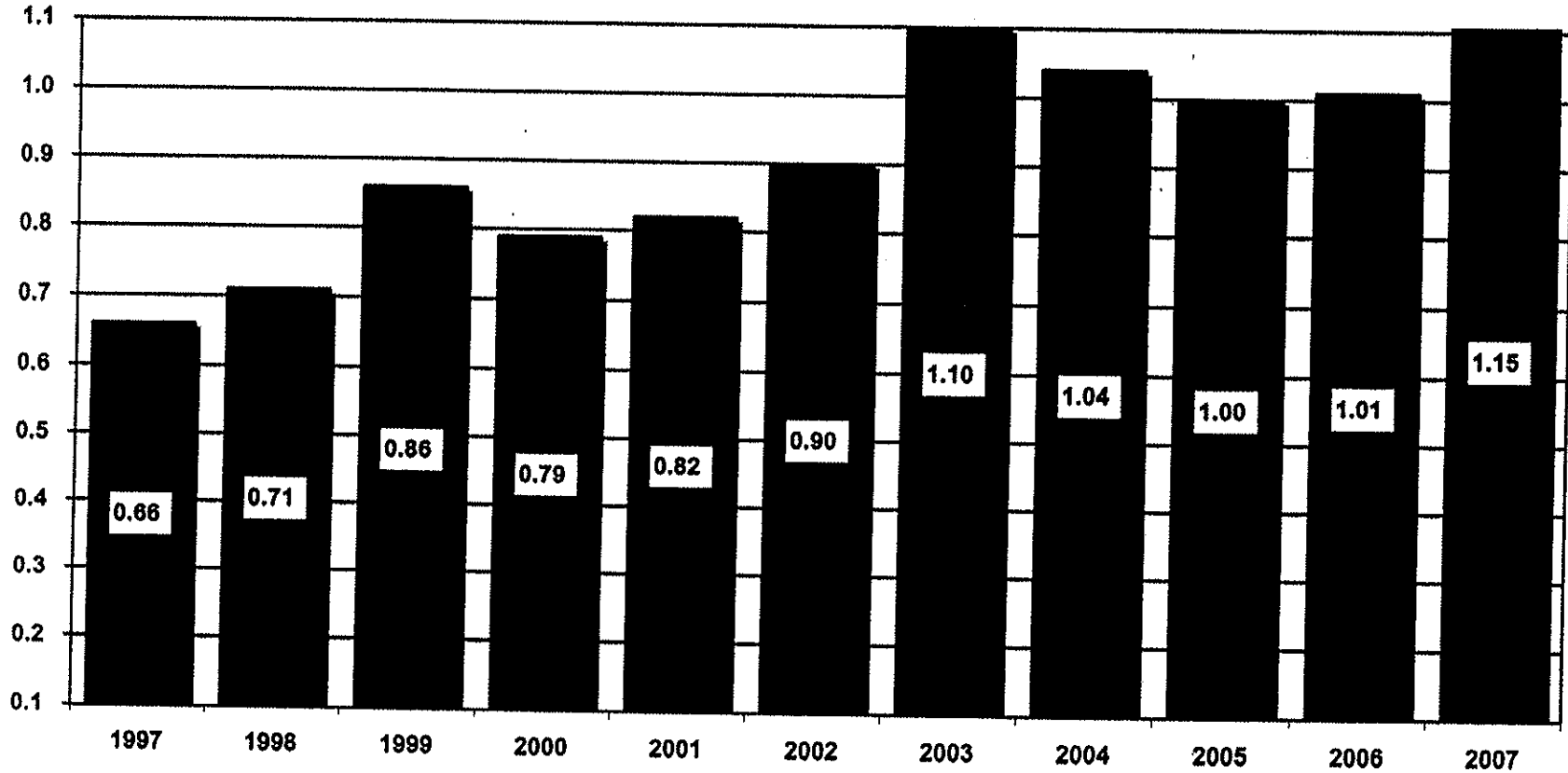
**Winnebago County
Recap of Operating Levy
(Rate per \$1,000 of Valuation)**

Per \$1,000



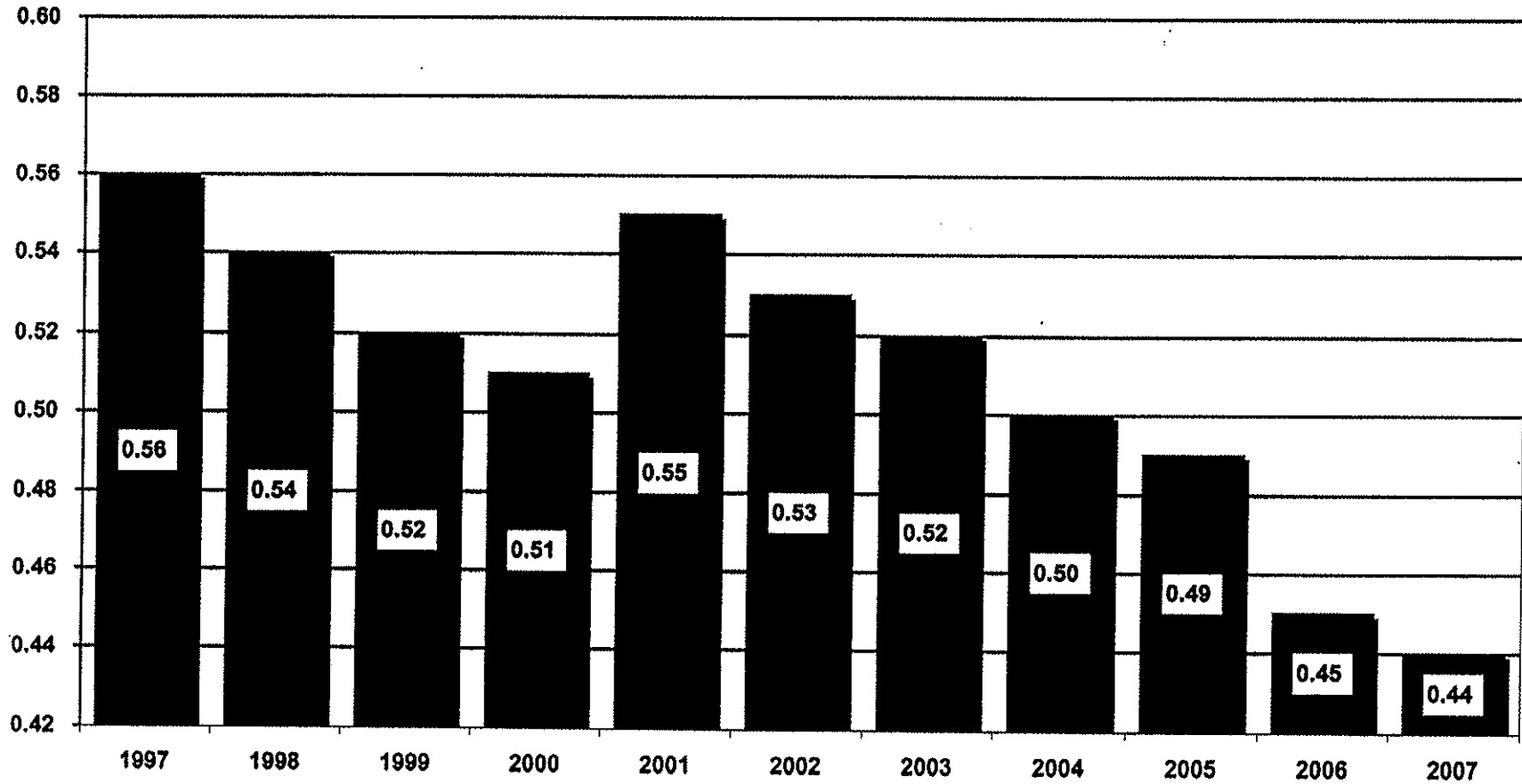
**Winnebago County
Recap of Debt Service Levy
(Rate per \$1,000 of Valuation)**

Per \$1,000



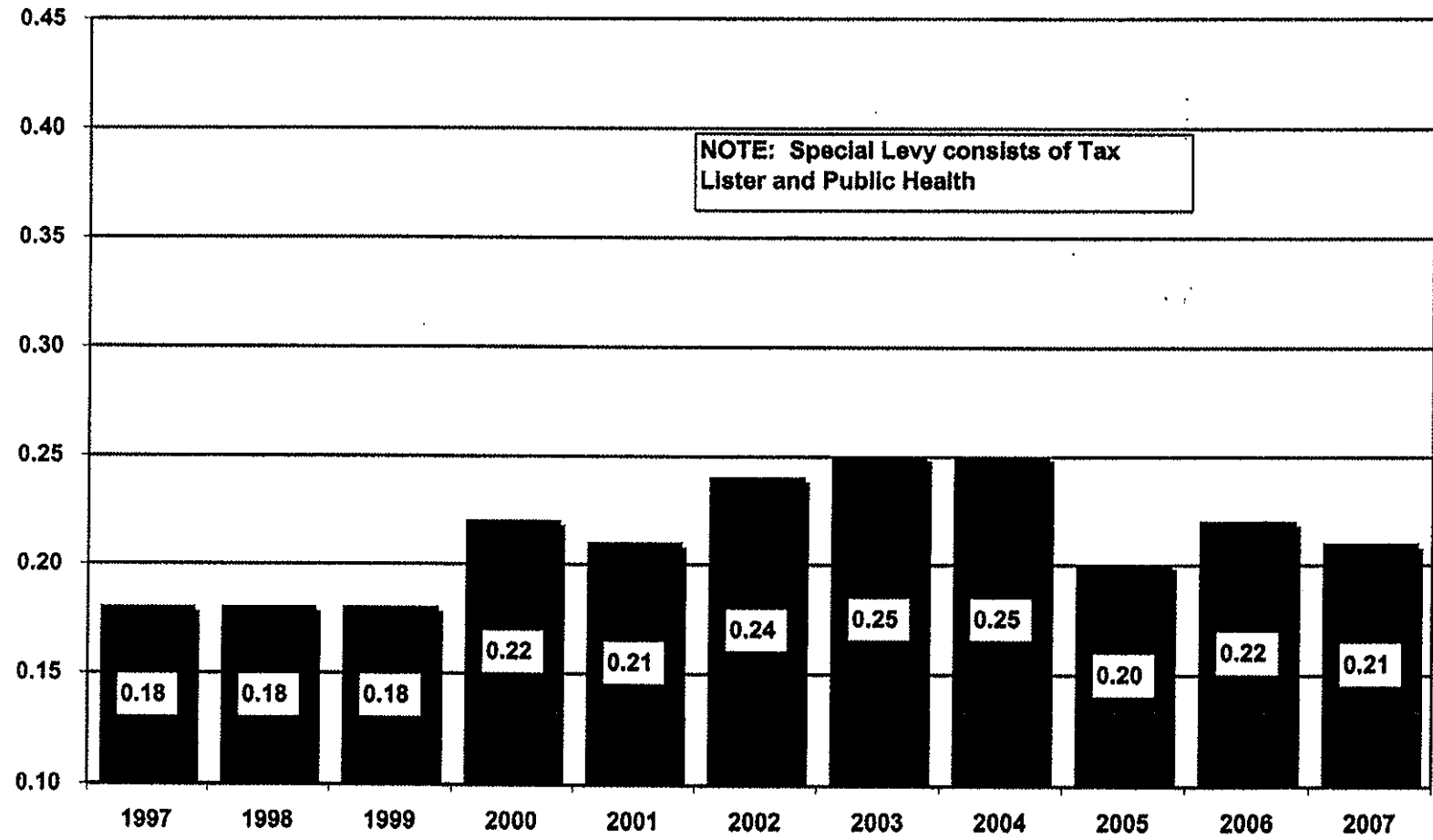
**Winnebago County
Recap of Library Tax
(Rate per \$1,000 of Valuation)**

Per \$1,000



**Winnebago County
Recap of Special Levy
(Rate per \$1,000 of Valuation)**

Per \$1,000



WINNEBAGO COUNTY, WISCONSIN
APPORTIONMENT OF COUNTY TAXES - 2007
(See Note Below)

	Equalized Value (TID out)	County Library Tax	Tax Lister & Data Processing	Public Health	All Other County Taxes	Tax Apportionment	2007 Tax Rate	2006 Tax Rate
Towns								
Algoma	519,047,100	230,703.13	10,863.62	92,900.75	2,780,373.24	3,114,840.74	6.001	5.959
Black Wolf	255,705,400	113,654.49	6,269.59	45,766.99	1,369,733.98	1,535,425.05	6.005	5.962
Clayton	371,822,700	165,265.66	9,310.76	66,550.04	1,991,738.10	2,232,864.56	6.005	5.966
Menasha	1,321,116,400	587,202.37	24,077.54	236,457.74	7,076,808.02	7,924,545.67	5.998	5.955
Neenah	339,504,000	150,900.82	6,957.24	60,765.54	1,818,616.91	2,037,240.51	6.001	5.956
Nekmi	110,665,700	49,188.07	4,506.87	19,807.31	592,801.60	666,303.85	6.021	5.979
Nepeuskun	53,268,000	23,676.26	3,815.99	9,534.08	285,340.04	322,366.37	6.052	6.024
Omro	173,230,200	76,996.38	6,585.97	31,005.31	927,940.09	1,042,527.75	6.018	5.975
Oshkosh	295,686,200	131,424.93	6,873.30	52,922.88	1,583,898.64	1,775,119.75	6.003	5.960
Poygan	114,650,300	50,959.12	4,639.24	20,520.49	614,145.86	690,264.71	6.021	5.981
Rushford	101,669,100	45,189.31	6,198.56	18,197.07	544,609.62	614,194.56	6.041	6.002
Utica	120,739,900	53,665.79	4,658.61	21,610.42	646,765.94	726,700.76	6.019	5.977
Vinland	217,204,200	96,541.70	5,623.90	38,875.92	1,163,495.07	1,304,536.59	6.006	5.964
Winchester	125,384,400	55,730.15	5,485.08	22,441.71	671,645.08	755,302.02	6.024	5.982
Winneconne	263,981,400	117,332.96	7,373.71	47,248.25	1,414,065.93	1,586,020.85	6.008	5.967
Wolf River	156,325,900	69,482.86	5,991.92	27,979.72	837,389.05	940,843.55	6.018	5.981
Total Towns	4,540,000,900	2,017,914.00	119,231.90	812,584.22	24,319,367.17	27,269,097.29		
Villages								
Winneconne	168,964,300	-	4,807.11	30,241.78	905,088.99	940,137.88	5.564	5.520
Cities								
Appleton	63,996,800	-	-	-	342,810.87	342,810.87	5.357	5.301
Menasha	766,598,750	-	-	-	4,106,430.12	4,106,430.12	5.357	5.301
Neenah	1,745,340,300	-	-	-	9,349,242.98	9,349,242.98	5.357	5.301
Omro	145,633,700	-	5,836.99	26,066.00	780,114.25	812,017.24	5.576	5.532
Oshkosh	3,342,017,400	-	-	-	17,902,143.62	17,902,143.62	5.357	5.301
Total Cities	6,063,586,950	-	5,836.99	26,066.00	32,480,741.84	32,512,644.83		
Total all taxing Districts								
	10,772,552,150	2,017,914.00	129,876.00	868,892.00	57,705,198.00	60,721,880.00		

NOTE: This schedule reflects apportionment of the County Levy Only. It does not include State Taxes and Special Charges or County Special Charges.

WINNEBAGO COUNTY, WISCONSIN
APPORTIONMENT OF TAXES AND SPECIAL CHARGES - 2007
(See Note Below)

	Equalized Value (TID out)	State Forestry Tax	State Special Charges	Charitable & Penal Charges	Total State Charges	County Library Tax	Tax Lister & Data Processing	Public Health	All Other County Taxes	Total County Taxes	Net County Taxes	County Special Charges	Total County Taxes & Special Charges	Tax Apportionment
Towns														
Algoma	519,047,100	91,150.38	202.26	(2,553.45)	(2,351.19)	230,703.13	10,863.62	92,900.75	2,780,373.24	3,114,840.74	3,112,489.55		3,114,840.74	3,203,639.93
Black Wolf	255,705,400	44,904.68	99.64	(1,257.94)	(1,158.30)	113,654.49	6,269.59	45,766.99	1,369,733.98	1,535,425.05	1,534,266.75		1,535,425.05	1,579,171.43
Clayton	371,822,700	65,296.16	144.89	(1,829.18)	(1,684.29)	165,265.66	9,310.76	66,550.04	1,991,738.10	2,232,864.56	2,231,180.27	-	2,232,864.56	2,296,476.43
Menasha	1,321,116,400	232,002.57	514.80	(6,499.24)	(5,984.44)	587,202.37	24,077.54	236,457.74	7,076,808.02	7,924,545.67	7,918,561.23	484.27	7,925,029.94	8,151,048.07
Neenah	339,504,000	59,820.64	132.29	(1,070.19)	(1,537.90)	150,900.82	6,957.24	60,765.54	1,818,616.91	2,037,240.51	2,035,702.61		2,037,240.51	2,095,323.25
Nekimi	110,665,700	19,434.11	43.12	(544.42)	(501.30)	49,188.07	4,506.87	19,807.31	592,801.60	666,303.85	665,802.55		666,303.85	685,236.66
Nepeuskun	53,268,000	9,354.45	20.76	(262.05)	(241.29)	23,676.26	3,815.99	9,534.08	285,340.04	322,366.37	322,125.08		322,366.37	331,479.53
Omro	173,230,200	30,421.13	67.50	(852.21)	(784.71)	78,996.38	6,585.97	31,005.31	927,940.09	1,042,527.75	1,041,743.04		1,042,527.75	1,072,164.17
Oshkosh	295,686,200	51,925.75	115.22	(1,454.63)	(1,339.41)	131,424.93	6,873.30	52,922.88	1,583,898.64	1,775,119.75	1,773,780.34		1,775,119.75	1,825,706.09
Poygan	114,650,300	20,133.85	44.68	(564.02)	(519.34)	50,959.12	4,839.24	20,520.49	614,145.86	690,264.71	689,745.37		690,264.71	709,879.22
Rushford	101,669,100	17,854.21	39.62	(500.16)	(460.54)	45,189.31	6,198.56	18,197.07	544,609.62	614,194.56	613,734.02		614,194.56	631,588.23
Utica	120,739,900	21,203.25	47.05	(593.98)	(546.93)	53,665.79	4,658.61	21,610.42	646,765.94	726,700.76	726,153.83		726,700.76	747,357.08
Vinland	217,204,200	38,143.45	84.64	(1,068.54)	(983.90)	96,541.70	5,623.90	38,875.92	1,163,495.07	1,304,536.59	1,303,552.69		1,304,536.59	1,341,696.14
Winchester	125,384,400	22,018.88	48.86	(616.83)	(567.97)	55,730.15	5,485.08	22,441.71	671,645.08	755,302.02	754,734.05		755,302.02	776,752.93
Winneconne	263,981,400	46,358.04	102.86	(1,298.68)	(1,195.80)	117,332.96	7,373.71	47,248.25	1,414,065.93	1,586,020.85	1,584,825.05		1,586,020.85	1,631,183.09
Wolf River	156,325,900	27,452.55	60.90	(769.05)	(708.15)	69,482.86	5,991.92	27,979.72	837,389.05	940,843.55	940,135.40		940,843.55	967,587.95
Total Towns	4,540,000,900	797,274.10	1,769.09	(22,334.55)	(20,565.46)	2,017,914.00	119,231.90	812,584.22	24,319,367.17	27,269,097.29	27,248,531.83	484.27	27,269,581.56	28,046,290.20
Villages														
Winneconne	168,964,300	31,489.72	65.84	(831.22)	(765.38)		4,807.11	30,241.78	905,088.99	940,137.88	939,372.50		940,137.88	970,862.22
Cities														
Appleton	63,996,800	11,238.54	24.94	(314.83)	(289.89)				342,810.87	342,810.87	342,520.98		342,810.87	353,759.52
Menasha	766,598,750	142,244.51	298.72	(3,771.28)	(3,472.56)				4,106,430.12	4,106,430.12	4,102,957.56		4,106,430.12	4,245,202.07
Neenah	1,745,340,300	323,799.48	680.10	(8,586.21)	(7,906.11)				9,349,242.98	9,349,242.98	9,341,336.87		9,349,242.98	9,665,136.35
Omro	145,633,700	28,291.88	56.75	(716.45)	(659.70)		5,836.99	26,066.00	780,114.25	812,017.24	811,357.54		812,017.24	839,649.42
Oshkosh	3,342,017,400	624,844.01	1,302.27	(16,441.06)	(15,138.79)				17,902,143.62	17,902,143.62	17,887,004.83	-	17,902,143.62	18,511,848.84
Total Cities	6,063,586,950	1,130,418.42	2,362.78	(29,829.83)	(27,467.05)	-	5,836.99	26,066.00	32,480,741.84	32,512,644.83	32,485,177.78	-	32,512,644.83	33,615,598.20
Total all taxing Districts	10,772,552,150	1,959,182.24	4,197.71	(52,995.60)	(48,797.89)	2,017,914.00	129,876.00	868,892.00	57,705,198.00	60,721,880.00	60,673,082.11	484.27	60,722,364.27	62,632,748.62

NOTE: This schedule is a complete apportionment of all County Taxes, State Taxes and Special Charges and County Special Charges.

WINNEBAGO COUNTY, WISCONSIN
COMPARISON OF APPORTIONMENT
(See Note Below)

	Tax Apportionment		Increase/(Decrease)		Equalized Value (TID Out)		Increase/(Decrease)	
	2007	2006	Amount	Percent	2007	2006	Amount	Percent
Towns								
Algoma	3,203,639.93	2,953,540.75	250,099.18	8.47	519,047,100	480,834,600	38,212,500	7.95
Black Wolf	1,579,171.43	1,475,385.53	103,785.90	7.03	255,705,400	240,060,000	15,645,400	6.52
Clayton	2,296,476.43	1,949,964.81	346,511.62	17.77	371,822,700	317,092,500	54,730,200	17.26
Menasha	8,151,048.07	7,975,550.87	175,497.20	2.20	1,321,116,400	1,299,187,400	21,929,000	1.69
Neenah	2,095,323.25	1,963,042.33	132,280.92	6.74	339,504,000	319,709,900	19,794,100	6.19
Nekimi	685,236.66	645,264.58	39,972.08	6.19	110,665,700	104,697,500	5,968,200	5.70
Nepeuskun	331,479.53	270,771.68	60,707.85	22.42	53,268,000	43,619,400	9,648,600	22.12
Omro	1,072,164.17	1,009,182.96	62,981.21	6.24	173,230,200	163,845,900	9,384,300	5.73
Oshkosh	1,825,706.09	1,743,284.42	82,421.67	4.73	295,686,200	283,729,700	11,956,500	4.21
Poygan	709,879.22	639,631.95	70,247.27	10.98	114,650,300	103,754,500	10,895,800	10.50
Rushford	631,588.23	580,765.90	50,822.33	8.75	101,669,100	93,881,500	7,787,600	8.30
Utica	747,357.08	710,748.28	36,608.80	5.15	120,739,900	115,369,400	5,370,500	4.66
Vinland	1,341,696.14	1,232,350.15	109,345.99	8.87	217,204,200	200,441,300	16,762,900	8.36
Winchester	776,752.93	730,988.78	45,764.15	6.26	125,384,400	118,545,000	6,839,400	5.77
Winneconne	1,631,183.09	1,457,335.09	173,848.00	11.93	263,981,400	236,928,600	27,052,800	11.42
Wolf River	967,587.95	835,457.05	132,130.90	15.82	156,325,900	135,529,100	20,796,800	15.34
Total Towns	28,046,290.20	26,173,265.13	1,873,025.07	7.16	4,540,000,900	4,257,226,300	282,774,600	6.64
Villages								
Winneconne	970,862.22	899,350.94	71,511.28	7.95	168,964,300	157,377,300	11,587,000	7.36
Cities								
Appleton	353,759.52	350,739.39	3,020.13	0.86	63,996,800	63,950,100	46,700	0.07
Menasha	4,245,202.07	4,188,093.72	57,108.35	1.36	766,598,750	762,208,650	4,390,100	0.58
Neenah	9,665,136.35	8,835,464.39	829,671.96	9.39	1,745,340,300	1,608,587,400	136,752,900	8.50
Omro	839,649.42	769,713.72	69,935.70	9.09	145,633,700	134,180,200	11,453,500	8.54
Oshkosh	18,511,848.84	17,258,549.79	1,253,299.05	7.26	3,342,017,400	3,140,055,900	201,961,500	6.43
Total Cities	33,615,596.20	31,402,561.01	2,213,035.19	7.05	6,063,586,950	5,708,982,250	354,604,700	6.21
Total all taxing Districts	62,632,748.62	58,475,177.08	4,157,571.54	7.11	10,772,552,150	10,123,585,850	648,966,300	6.41

NOTE: This schedule reflects apportionment of all County Taxes, State Taxes and Special Charges, and County Special Charges.

2007 Budget Information on a Fund Accounting Basis

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

FUND PROJECTIONS:

General fund balance is maintained at a level as defined in the Executive Budget message. Our policy is an informal one. The government has not adopted a formal resolution requiring maintenance of general fund balance at a specific level in order to maintain flexibility.

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

REVENUE SOURCES:

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

EXPENDITURES:

Wages and benefits are the primary use of funds. The proportion of total costs ranges in the 42% area. General operating expenses consist of the following categories:

- Wages & benefits
- Travel
- Capital outlay
- Other operating expenses – some of which are:
 - Office expenses
 - Publications, dues and subscriptions
 - Repairs and maintenance

- Contracted services
- Utilities
- Insurance
- Other general operating expenses
- Debt service costs – for debt service funds

The expenses are presented broken out by the four categories because that is how the Winnebago County Board adopts the budget. All of the individual line items are shown for information purposes to support the category totals.

**FUND PROJECTIONS - ADOPTED
2005 THROUGH 2007**

FUND	ESTIMATED SURPLUS/ (DEFICIT)		BALANCE 12/31/06	REVENUES 2007	EXPENSES 2007	(Note 1 & 2) ADJUSTMENTS 2007	ESTIMATED SURPLUS/ (DEFICIT)	
	BALANCE 12/31/05	2006					2007	2007
General Fund								
Designated Fund Balance	666,185	(666,185)	-	-	-	-	-	-
Undesignated Fund Balance	10,343,671	579,052	10,922,723	42,932,962	43,679,660	261,525	(485,173)	10,437,550
Land Records Modernization	294,659	(68,102)	226,557	220,300	291,135	-	(70,835)	155,722
Jail Assessment	103,912	60,300	164,212	185,000	185,000	-	-	164,212
Underground Storage Tanks	50,000	(5,000)	45,000	5,000	10,000	-	40,000	-
Public Health	532,864	1,649	534,513	1,696,228	1,696,228	-	-	534,513
Tax Lister	147,588	(32,916)	114,672	134,976	154,976	-	(20,000)	94,672
Technology Replacement Fund	514,532	18,100	532,632	249,288	456,965	-	(207,677)	324,955
Boat Launch Fees	205,754	(115,166)	90,588	93,000	25,850	(60,000)	7,150	97,738
Scholarship Fund	25,783	400	26,183	11,200	9,000	-	2,200	26,383
TOTAL GENERAL FUND	12,884,948	(227,868)	12,657,080	45,527,954	46,508,814	201,525	(734,335)	11,837,745
Special Revenue (Fund Equity)								
Human Services	475,391	-	475,391	64,269,079	64,491,551	-	(222,472)	252,919
TOTAL SPECIAL REVENUE FUNDS	475,391	-	475,391	64,269,079	64,491,551	-	(222,472)	252,919
Proprietary Funds (Fund Equity)								
Airport	16,296,698	(909,648)	15,387,050	1,283,653	2,430,765	181,425	(965,687)	14,421,363
Parkview Health Center	5,693,313	(1,115,586)	4,577,727	20,001,352	20,917,339	6,500	(909,487)	3,668,240
General Services	(49,282)	(4,313)	(53,595)	495,569	495,062	6,000	6,507	(47,088)
Highway	11,130,944	238,506	11,369,450	10,666,445	11,293,566	864,500	237,379	11,606,829
Workers Compensation Insurance	395,228	2,671	397,899	1,069,637	1,066,748	-	2,889	400,788
Property & Liability Insurance	1,910,191	(940,205)	969,986	661,744	802,418	-	(140,674)	829,312
Self Funded Health Insurance	673,411	50,754	724,165	3,841,596	4,199,929	-	(358,333)	365,832
Self Funded Dental Insurance	248,150	54,992	303,142	545,230	550,000	-	(4,770)	298,372
TOTAL PROPRIETARY FUNDS	36,298,653	(2,622,829)	33,675,824	38,565,226	41,755,827	1,058,425	(2,132,176)	31,543,648
Other Funds (Equity)								
Debt Service	383,444	-	383,444	9,881,636	10,231,636	-	(350,000)	33,444
TOTALS	50,042,436	(2,850,697)	47,191,739	158,243,895	162,987,828	1,259,950	(3,438,983)	43,667,756

Note 1: This adjustment is the result of estimated savings from wages that has not yet been allocated.

Note 2: The County Board requires that all capital outlay be included in the budget. As a result, proprietary funds include both depreciation and capital expenditures. These capital expenditures need to be adjusted out to arrive at the ending fund balance.

**WINNEBAGO COUNTY
SOURCES OF REVENUE BY FUND**

	Funding Sources - 2007 Budget							2006		Change - 2007 Over/(Under) 2006	Percent
	Taxes	Inter-Governmental	Licenses, Fines, Permits	Public Charges	Interfund	Interest	Other	2007 Budget	Adopted Budget		
General Fund	24,960,341	11,432,287	1,184,255	4,407,520	166,944	1,906,431	1,470,176	45,527,954	44,261,914	1,266,040	2.86
Human Services	17,397,857	44,062,735	-	2,792,987	13,000	-	2,500	64,269,079	61,242,385	3,026,694	4.94
Airport	370,334	-	-	767,069	-	-	146,250	1,283,653	1,307,249	(23,596)	-1.81
Park View Health Center	8,129,343	5,897,966	-	4,721,842	35,181	-	1,217,020	20,001,352	17,654,540	2,346,812	13.29
General Services	17,369	8,500	-	1,700	468,000	-	-	495,569	490,300	5,269	1.07
Highway	-	5,372,894	18,000	8,990	5,173,211	61,000	32,350	10,666,445	10,235,404	431,041	4.21
Workers Compensation Insurance	-	-	-	-	1,019,637	50,000	-	1,069,637	1,069,637	-	0
Property & Liability Insurance	-	-	-	-	601,744	60,000	-	661,744	52,288	609,456	1165.58
Self Funded Health Insurance	-	-	-	-	3,798,000	43,596	-	3,841,596	3,839,633	1,963	0.05
Self Funded Dental Insurance	-	-	-	-	537,129	8,101	-	545,230	552,751	(7,521)	-1.36
Debt Service	9,846,636	-	-	-	-	-	35,000	9,881,636	10,097,580	(215,944)	-2.14
	60,721,880	66,774,382	1,202,255	12,700,108	11,812,846	2,129,128	2,903,296	158,243,895	150,803,681	7,440,214	4.93

**WINNEBAGO COUNTY
SOURCES OF REVENUE BY YEAR**

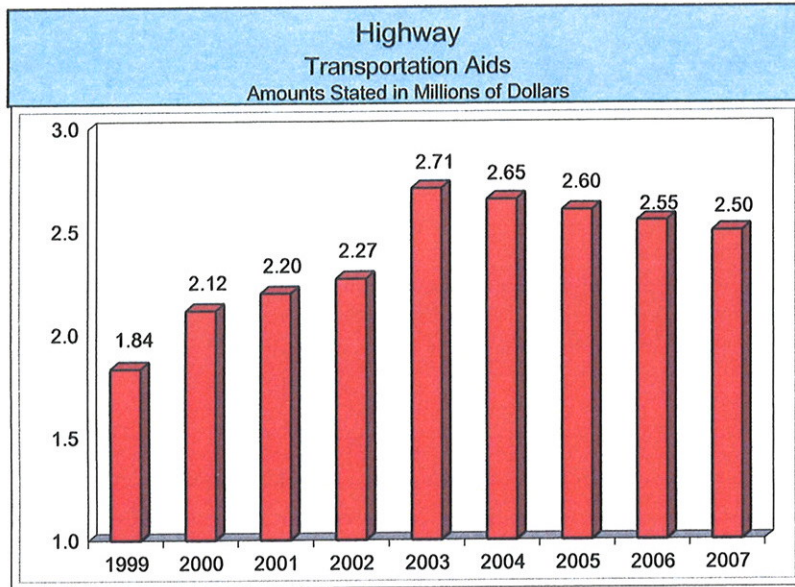
	Actual 2004	Actual 2005	Adopted 2006	Adopted 2007	2007 Over/(Under) 2006	
					Amount	Percent
Taxes	50,371,973	54,863,238	56,551,363	60,721,880	4,170,517	7.37
Intergovernmental	58,796,004	62,510,664	63,397,199	66,774,382	3,377,183	5.33
Licenses, Fines, Permits	1,266,229	1,109,399	1,206,810	1,202,255	(4,555)	-0.38
Public Charges	12,634,955	13,478,273	13,695,789	12,700,108	(995,681)	-7.27
Interfund	11,243,962	11,595,171	10,988,534	11,812,846	824,312	7.5
Interest	829,308	1,292,100	1,612,670	2,129,128	516,458	32.03
Other	17,284,446	9,246,644	3,351,316	2,903,296	(448,020)	-13.37
Total	152,426,877	154,095,489	150,803,681	158,243,895	7,440,214	4.93

**WINNEBAGO COUNTY
EXPENDITURES BY FUND**

	Expenditure Type - 2007				2007	2006 Adopted Budget	Change 2007 Over/(Under) 2006	Percent
	Labor	Travel	Capital	Other Operating Expenses				
General Fund	29,477,266	265,856	439,785	16,325,907	46,508,814	45,343,270	1,165,544	2.57
Human Services	17,032,733	290,650	-	47,168,168	64,491,551	61,041,612	3,449,939	5.65
Airport Fund	516,476	1,250	181,425	1,731,614	2,430,765	2,350,749	80,016	3.40
Park View Health Center	14,614,093	17,665	6,500	6,279,081	20,917,339	18,021,086	2,896,253	16.07
General Services	85,837	-	6,000	403,225	495,062	463,648	31,414	6.78
Highway Fund	5,189,995	13,570	864,500	5,225,501	11,293,566	10,895,950	397,616	3.65
Workers Compensation Insurance	59,898	900	-	1,005,950	1,066,748	1,067,148	(400)	-0.04
Property & Liability Insurance	34,322	-	-	768,096	802,418	971,332	(168,914)	-17.39
Self Funded Health Insurance	-	-	-	4,199,929	4,199,929	3,773,920	426,009	11.29
Self Funded Dental Insurance	-	-	-	550,000	550,000	549,418	582	0.11
Debt Service Funds	-	-	-	10,231,636	10,231,636	10,097,580	134,056	1.33
	67,010,620	589,891	1,498,210	93,889,107	162,987,828	154,575,713	8,412,115	5.44

**WINNEBAGO COUNTY
EXPENDITURES BY YEAR**

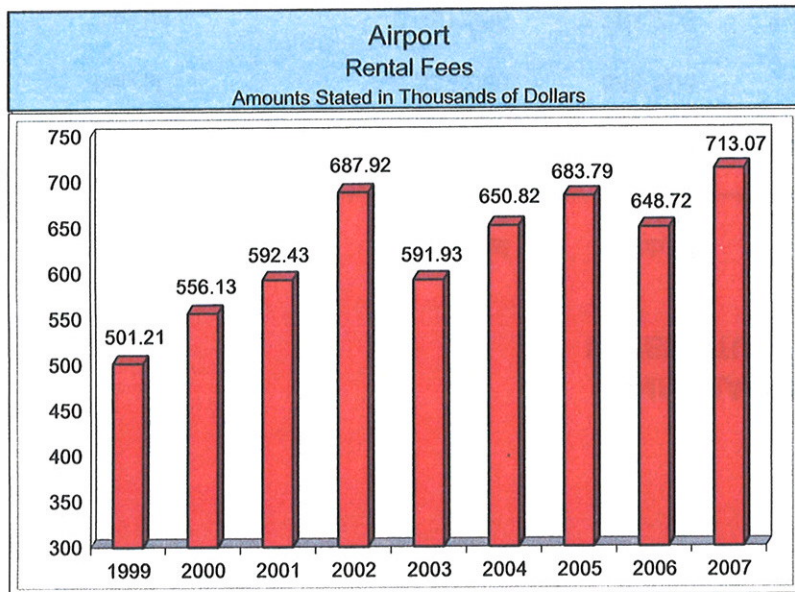
	Actual 2004	Actual 2005	Adopted 2006	Adopted 2007	<u>2007 Over/(Under) 2006</u>	
					Amount	Percent
Labor	62,720,127	63,833,618	64,846,504	67,010,620	2,164,116	3.34
Travel	532,025	545,696	556,684	589,891	33,207	5.97
Capital	2,051,355	2,201,793	1,627,121	1,498,210	-128,911	-7.92
Other Operating	90,364,753	87,805,376	87,544,904	93,889,107	6,344,203	7.25
	155,668,261	154,386,483	154,575,213	162,987,828	8,412,615	5.44



HIGHWAY- TRANSPORTATION AIDS are based on prior years expenditures incurred by the Highway and Sheriff Departments and on total county trunk highway miles.

2006 figures are estimates.

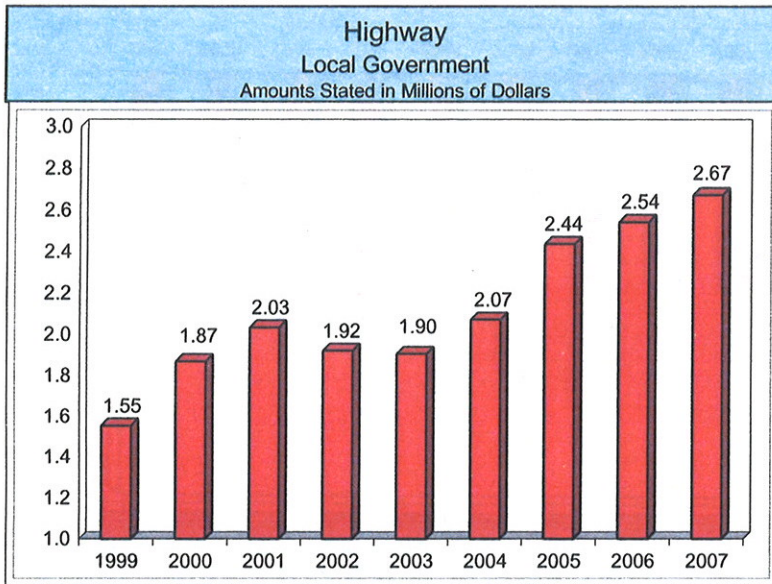
2007 figures are budgeted.



AIRPORT RENTAL FEES are generated from lease agreements. The increases after 1998 are the result of new hanger and other building projects.

2006 figures are estimates.

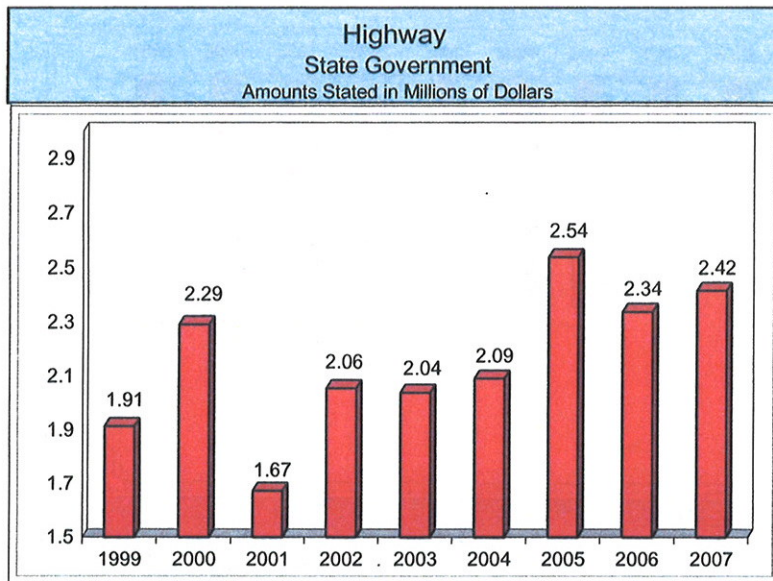
2007 figures are budgeted.



HIGHWAY- LOCAL GOVERNMENTAL REVENUES
 The Highway Department does various maintenance and construction projects for local municipalities. The expenses incurred on these projects are fully reimbursed to the County by the municipality requesting the work.

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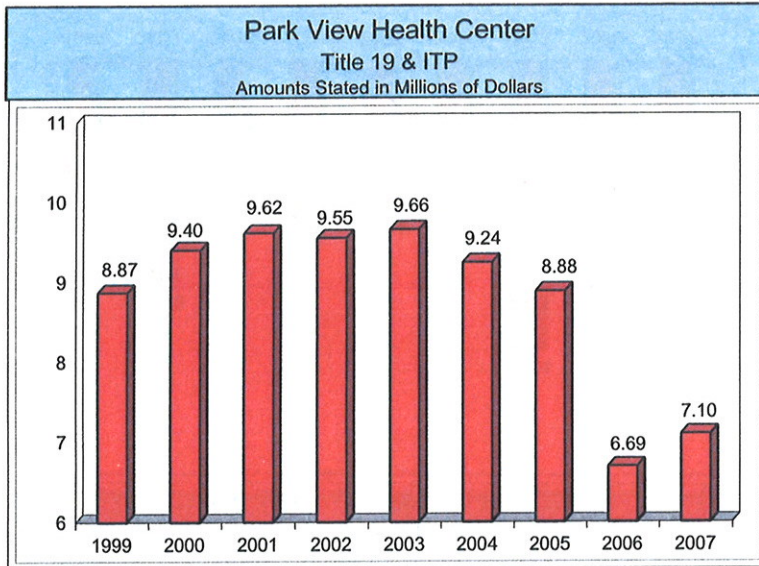
2006 figures are estimates.
 2007 figures are budgeted.



HIGHWAY- STATE GOVERNMENTAL REVENUES
 The Highway Department does various maintenance and construction projects for the State of Wisconsin. The expenses incurred on these projects are fully reimbursed to the County by the State.

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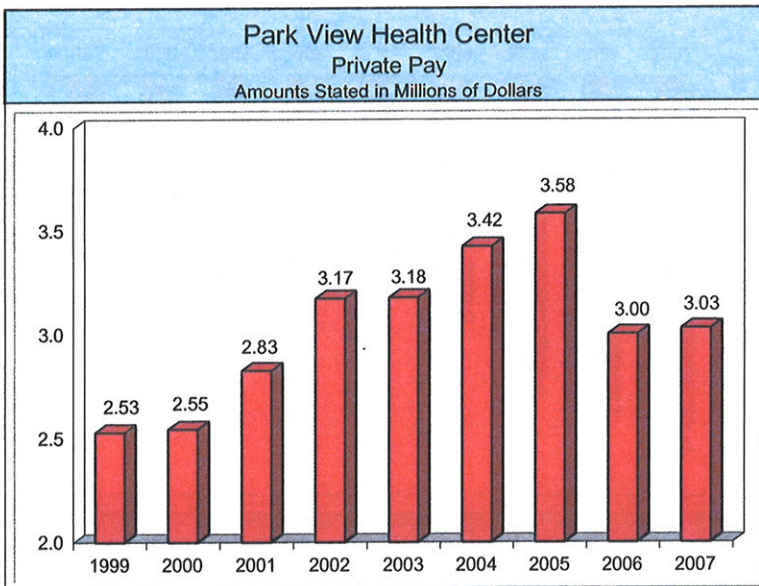
2006 figures are estimates.
 2007 figures are budgeted.



PARK VIEW HEALTH CENTER TITLE 19 MEDICAL ASSISTANCE revenue is based on a daily rate approved by the State. The decrease in 2006 is partly due to the closing the ICF/MR unit at the Parkview Health Center.

← 2006 figures are estimates.

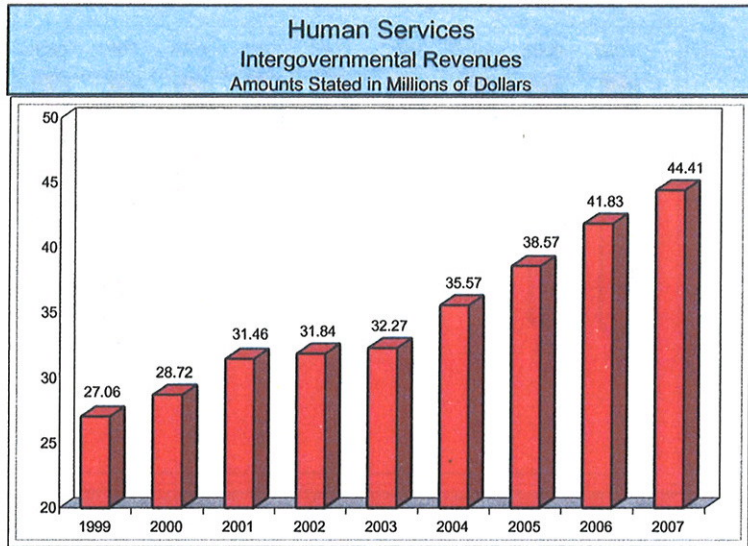
2007 figures are budgeted.



PARK VIEW HEALTH CENTER PRIVATE PAY revenue is derived from a daily rate which reflects actual operating expenses incurred for private pay residents. Fluctuations are caused by changes in the census and rate increases.

← 2006 figures are estimates.

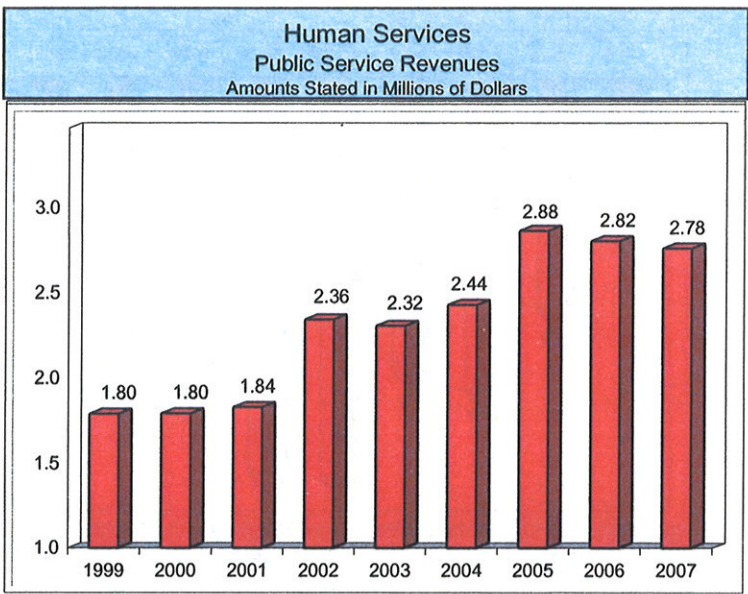
2007 figures are budgeted.



HUMAN SERVICES INTERGOVERNMENTAL REVENUES are revenues received from either the state or federal government in the form of grants and aids. Revenue estimates are based on an allocation from the state. Federal revenues from the "Federal Medical Assistance Waiver Program" are primarily responsible for the steady increase in revenues.

2006 figures are estimates.

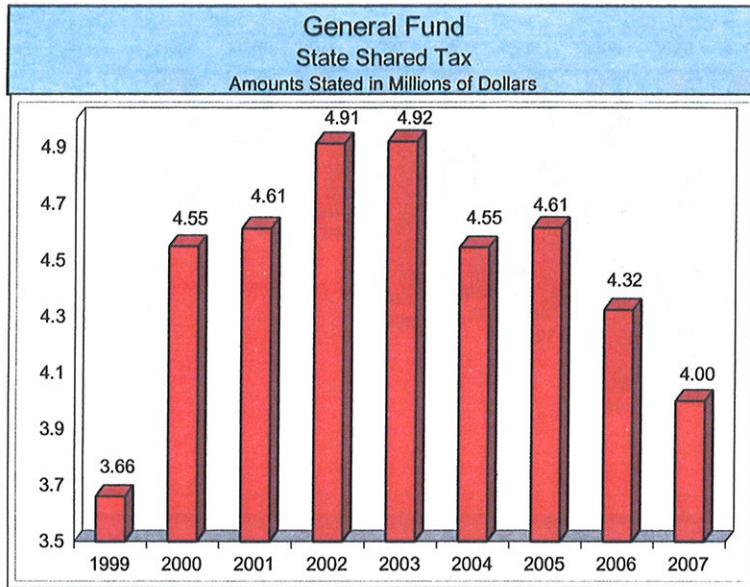
2007 figures are budgeted.



HUMAN SERVICES PUBLIC SERVICE REVENUES include revenues received from individual and third party payers for services rendered by the County. Some of the accounts that were classified as Public Revenues have been reclassified as Intergovernmental Revenues. Therefore, there is an increase for the Intergovernmental Revenues and a subsequent decrease in the Public Revenues.

2006 figures are estimates.

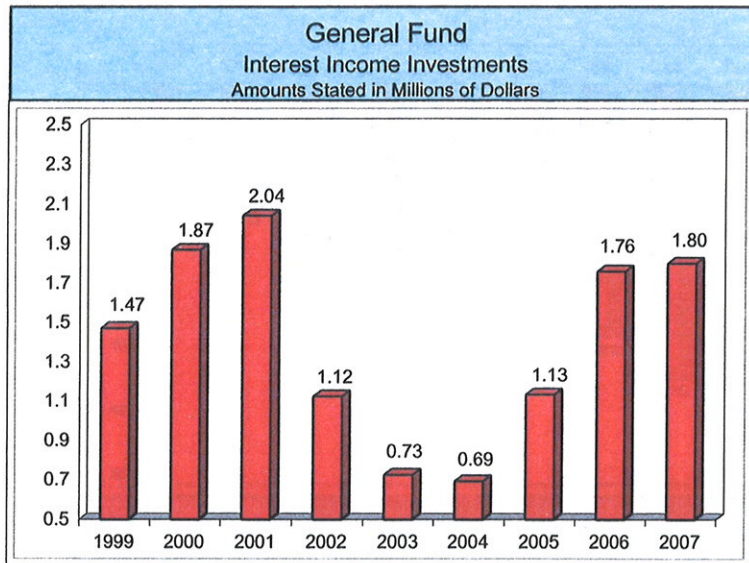
2007 figures are budgeted.



STATE SHARED TAX is distributed by the State based on a formula of spending effort and equalized values. Budget estimates are based on determinations by the State. The decrease since 2003 is due to the actual and estimated drop in shared revenue from the state. The 2006 figure should be closer to actual amount received.

2006 figures are estimates.

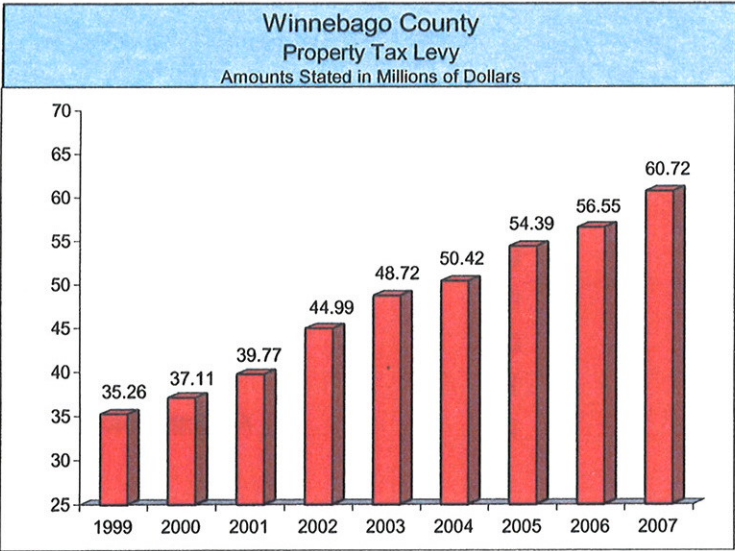
2007 figures are budgeted.



INTEREST INCOME is the revenue earned on invested funds. Fluctuations are primarily the result of changes in the amount of funds available to invest and interest rates over the years. Estimates are based on anticipated market interest rates.

2006 figures are estimates.

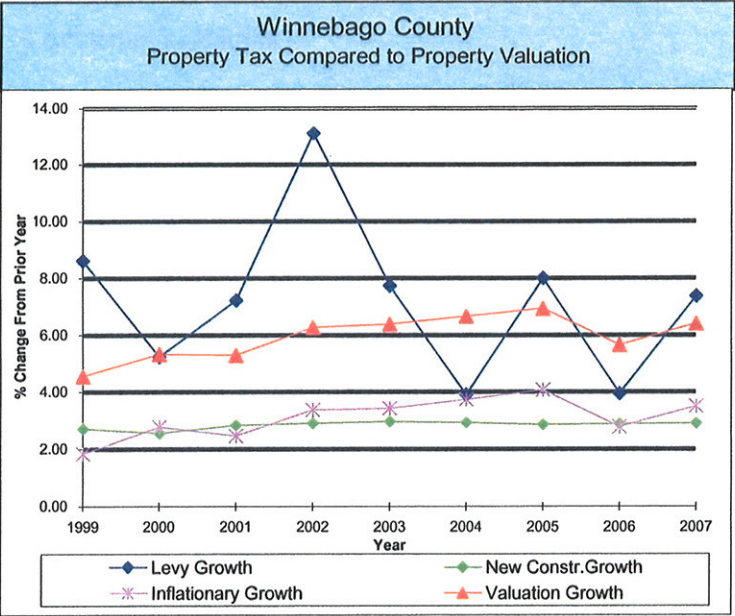
2007 figures are budgeted.



PROPERTY TAX REVENUES include taxes levied on real and personal property. The levy amount is the difference between the projected expenditures and revenues for all levy supported County operations. The rate of increase was slowed by the tax rate freeze that went into effect in 1993 and conservative fiscal management. The rate of increase will be slowed even more by the tax levy limit that was implemented for the 2006 budget year.

2006 figure represents the actual levy.

2007 figures are budgeted.



GROWTH IN TAX LEVY-This chart compares growth in the property tax levy to total growth in valuation. It further breaks down the valuation growth into construction/ improvements and inflationary growth. When the rate of increase in the tax levy is less than the increase due to new construction, the average taxpayer could expect to see a smaller county tax bill. The big drop in the tax rate growth is due to a substantial amount of the sales tax being applied to reduce the levy.

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS

-2007-

	2006 Classified		2006 Changes During Year		2007 Adopted Budget		2007 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
AIRPORT								
Airport Director	1						1	
Airport Secretary	1						1	
Supt. of Maintenance & Operations	1						1	
Foreman	1						1	
Mechanic	1						1	
Maintenance Equipment Operator	1						1	
Custodian/Groundsperson	1						1	
Custodian I		2						2
TOTAL	7	2	0	0	0	0	7	2
CHILD SUPPORT								
Child Support Director/Attorney	1						1	
Office Supervisor	1						1	
Child Support Specialist	10						10	
Account Clerk II	3						3	
Clerk Typist II	3						3	
Clerk Typist I	1				(1)			
Clerk/Receptionist	1						1	
TOTAL	20	0	0	0	(1)	0	19	0

	2006 Classified		2006 Changes During Year		2007 Adopted Budget		2007 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
CIRCUIT COURTS								
Court Commissioner	1						1	
VIP Program Coordinator	1						1	
Teen Court Program Coordinator	1						1	
Court Reporter	1						1	
Register in Probate/Probate Registrar	1						1	
Deputy Register in Probate	1						1	
CLERK OF COURTS								
Clerk of Courts	1						1	
Accounting Supervisor	1						1	
Judicial Assistant	5	2	1	(2)			6	
Secretary II	12						12	
Small Claims Clerk	3						3	
Account Clerk-Traffic	2				(1)		1	
Clerk Typist II	2	1				1	2	2
FAMILY COURT COMMISSIONER								
Court Commissioner	2						2	
Legal Secretary	2						2	
FAMILY COURT COUNSELING								
Director, Family Court Counseling Services	1						1	
Family Court Counselor	3						3	
Secretary I	1						1	
TOTAL -Clerk of Courts & Related Depts								
	41	3	1	(2)	(1)	1	41	2

	2006 Classified		2006 Changes During Year		2007 Adopted Budget		2007 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
CORONER								
Coroner	1						1	
Secretary		1						1
TOTAL	1	1	0	0	0	0	1	1
CORPORATION COUNSEL								
Corporation Counsel	1						1	
Assistant Corporation Counsel	1						1	
Confidential Secretary	2						2	
TOTAL	4	0	0	0	0	0	4	0
COUNTY CLERK								
County Clerk	1						1	
Deputy County Clerk	1						1	
Account Clerk I		1						1
Data Entry Clerk	1						1	
TOTAL	3	1	0	0	0	0	3	1
COUNTY EXECUTIVE								
County Executive	1						1	
Executive Assistant	1						1	
TOTAL	2	0	0	0	0	0	2	0

	2006 Classified		2006 Changes During Year		2007 Adopted Budget		2007 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
DISTRICT ATTORNEY								
Special Investigator	1						1	
Victim Witness Program Coordinator	1						1	
Support Services Supervisor	1						1	
Legal Secretary	8				1		9	
Receptionist/Typist	1						1	
Clerk Typist I	1						1	
TOTAL	13	0	0	0	1	0	14	0
EMERGENCY MANAGEMENT								
Dir. of Emergency Mgmt.	1						1	
EM Planner/Deputy Director	1						1	
Secretary I (Program Assistant)		1						1
TOTAL	2	1	0	0	0	0	2	1
FACILITIES & PROPERTY MGMT.								
Director of Facilities & Property Mgmt.	1						1	
Buildings and Grounds Manager	1						1	
Maintenance Supervisor	2						2	
Carpenter	1						1	
Custodian Supervisor	1						1	
Custodian III	3						3	
Custodian II	9						9	

	2006 Classified		2006 Changes During Year		2007 Adopted Budget		2007 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
Custodian I	6						6	
Maintenance Worker	3						3	
Maintenance Worker II	3						3	
Maintenance Worker I	3						3	
Painter	1						1	
HVAC Specialist	2						2	
Electrician	2						2	
Secretary II	1						1	
TOTAL	39	0	0	0	0	0	39	0
FINANCE								
Finance Director	1						1	
Assistant Finance Director	1						1	
General Accounting Supervisor	1						1	
Purchasing Agent/Accountant	1						1	
Account Clerk II	4						4	
TOTAL	8	0	0	0	0	0	8	0
GENERAL SERVICES								
Clerk Typist II	1						1	
Microfilmer	1						1	
TOTAL	2	0	0	0	0	0	2	0

	2006 Classified		2006 Changes During Year		2007 Adopted Budget		2007 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
HEALTH								
Director of Public Health	1						1	
Public Health Nurse Coordinator	2						2	
Financial Analyst/Office Manager		1				(1)		
Secretary II	1						1	
Account Clerk-Public Health		1						1
Clerk Typist II	1						1	
Public Health Nurse	7	1					7	1
Tobacco Prevention Specialist	1						1	
Home Health Aide		2						2
Public Health Aide	2						2	
WIC Program Director/Nutritionist	1						1	
WIC Program Nutritionist		3						3
Sanitarian	1						1	
Environmental Health Specialist	1						1	
TOTAL	18	8	0	0	0	(1)	18	7
HIGHWAY								
Highway Commissioner	1						1	
Engineering Tech/Bridge Oper. Supervisor	1						1	
Accountant/Office Manager	1						1	
Account Clerk II	1						1	
Highway Secretary	1						1	
Account Clerk I		1				(1)		
Highway Equipment Superintendent	1						1	

	2006 Classified		2006 Changes During Year		2007 Adopted Budget		2007 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
Highway Maintenance Superintendent	2						2	
Foreman/Mechanic	1						1	
Night Mechanic	1						1	
Mechanic	5	1			(1)	(1)	4	
Janitor/Watchman	4						4	
Foreman	6						6	
Classification 2 Operator	31				(3)		28	
Classification 3 Operator	12				(1)		11	
Bridgetender	15	2					15	2
TOTAL	83	4	0	0	(5)	(2)	78	2
HUMAN RESOURCES								
Director of Human Resources	1						1	
Human Resources Manager	1						1	
Human Resources Specialist-Labor Relations	1						1	
Payroll & Benefits Manager	1						1	
Payroll & Benefits Specialist	1						1	
Safety/Insurance Coordinator	1						1	
Human Resources Assistant	1						1	
Confidential Secretary	1						1	
Payroll/Human Resources Clerk	1						1	
Confidential Secretary/Receptionist	1						1	
TOTAL	10	0	0	0	0	0	10	0

	2006 Classified		2006 Changes During Year		2007 Adopted Budget		2007 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
HUMAN SERVICES-ADM. SVCS.								
Human Services Director	1						1	
Deputy Director	1						1	
Administrative Services Division Manager	1						1	
Financial Coordinator	1						1	
Claims and Collections Coordinator	1						1	
Program Accountant	2						2	
Special Projects Coordinator	1						1	
Clerical Support Coordinator	1						1	
Support Specialist Coordinator	1						1	
Contract & Quality Assurance Manager	1						1	
Confidential Secretary	1						1	
Administrative Assistant	2						2	
Account Clerk	5						5	
Lead Secretary	1						1	
Secretary	3						3	
AODA/IDP Secretary	2						2	
Clerk/Receptionist	2						2	
Medical Transcriptionist		3						3
Support Specialist	9	3	(1)	2	1	(1)	9	4
Word Processing Operator	2						2	
Clerk Typist I		2						2
HUMAN SERVICES-BEHAVIORAL HEALTH SERVICES								
Behavior Health Services Division Manager	1						1	
Safe Streets Coordinator	1						1	
Prevention Services Coordinator	1						1	

	2006 Classified		2006 Changes During Year		2007 Adopted Budget		2007 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
Program Director – Summit House	1						1	
Resident Counselor – Summit House	1						1	
AODA Intervention Counselor	4						4	
Mental Health Crisis Worker	3						3	
Crisis Worker – After Hours		3						3
Program Specialist	3	2					3	2
Medical Director	1						1	
Staff Psychiatrist	1						1	
Dir. of Professional Services/Chief Psychologi	1						1	
Team Leader/Coord. Of Children's Services	1						1	
Psychotherapist	4						4	
CSP Professionals	8						8	
Team Case Manager	2						2	
Team Case Manager/Vocational Specialist	2						2	
Oshkosh CCS Service Director/CSP Director	1						1	
Neenah CCS Service Director/CSP Director	1						1	
CSP Clinical Coordinator	1						1	
Crisis Intervention/Adult Access Supervisor	1						1	
Psychiatric Nurse	6		(1)				5	
Safe Streets Case Manager			1		1		2	
Behavior Specialist	1						1	
Lead Family Services Therapist	1						1	
Family Services Therapist	3	1					3	1
Adult Access Service Coordinator/Social Work	4						4	
Lead Mental Health Technician	1						1	
Mental Health Technicians	2	2					2	2

	2006 Classified		2006 Changes During Year		2007 Adopted Budget		2007 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
HUMAN SERVICES-LONG TERM SUPPORT								
Long Term Support Division Manager	1						1	
Program Supv/Team Leader	4						4	
Service Coordinator/Social Worker	25	3					25	3
Human Services Case Aide	1						1	
Home Consultant	2						2	
Benefit Specialist	1	1					1	1
HUMAN SERVICES – CHILD WELFARE SERVICES								
Child Welfare Services Division Manager	1						1	
Program Supervisor	7						7	
Social Worker	49				1		50	
Chief Intake Worker	1						1	
Juvenile Intake Worker	2						2	
Home Consultant	5						5	
Human Service Case Aide	2						2	
Day Care Certifier	1						1	
HUMAN SERVICES – FINANCIAL ASSISTANCE SERVICES								
Financial Asst. Division Manager	1						1	
FAD Assistant Manager	2						2	
FAD Trainer	1				(1)			
Financial Assistance Lead Worker	1						1	
Economic Support Specialist	9						9	
Human Services Case Aide	3						3	
W2 Lead Worker	2						2	
W2 Case Mgr/FEP	16	2			1		17	2
Clerk Typist II	1						1	

	2006 Classified		2006 Changes During Year		2007 Adopted Budget		2007 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
Clerk Receptionist	3						3	
TOTAL HUMAN SERVICES	236	22	(1)	2	3	(1)	238	23
INFORMATION SYSTEMS								
Director of Information Systems	1						1	
I.S. Development Supervisor	1						1	
Senior Systems / Database Analyst			1				1	
Systems Analyst	5		(1)				4	
Telecommunications/Budget Assistant	1						1	
Telecommunications Coordinator	1						1	
Telecommunications Assistant		1		(1)				
Network Administrator	2		(1)				1	
Network Technician	1		1				2	
User Support Supervisor	1		(1)					
Senior User Support Specialist	1						1	
Technical Support Supervisor			1				1	
User Support Specialist	3						3	
TOTAL	17	1	0	(1)	0	0	17	0
LAND & WATER CONSERVATION								
Land & Water Conservation Director	1						1	
Conservation Technician	1						1	
GIS Manager	1						1	
Project Manager I	1						1	

	2006 Classified		2006 Changes During Year		2007 Adopted Budget		2007 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
Project Technician	1	1					1	1
Agronomist	1						1	
LWCD Secretary	1						1	
TOTAL	7	1	0	0	0	0	7	1
PARKS								
Parks Director/Expo Site Manager	1						1	
Assistant Expo Manager	1						1	
Assistant Parks Director	1						1	
Parks Secretary	1						1	
Foreman/Mechanic	1						1	
Electrician	1						1	
Plumber	1						1	
Foreman-Expo Center	1						1	
Mechanic	1						1	
Parks Caretaker	1						1	
Expo Custodian/Groundsperson		2						2
TOTAL	10	2	0	0	0	0	10	2
PARK VIEW HEALTH CENTER								
Administrator	1						1	
Confidential Secretary	1		(1)					
Administrative Coordinator			1				1	
Business Manager	1						1	

	2006 Classified		2006 Changes During Year		2007 Adopted Budget		2007 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
Purchasing Coordinator	1						1	
Accountant	2						2	
Account Clerk	1						1	
Clerk-Receptionist	4	1					4	1
Nursing Scheduler	1						1	
Medical Records Coordinator	1						1	
Director of Activity/Social Services	1						1	
Activity Specialist	9	1					9	1
Director, Food & Nutrition Svcs.	1						1	
Dietetic Tech/Registered Dietitian		1						1
Registered Dietitian	1						1	
Food Service Supervisor		1						1
Cook	6	1					6	1
Food Service Worker	19	1					19	1
Director of Nursing	1						1	
Assistant Director of Nursing	1						1	
RN Shift Coordinator	3						3	
RN Unit Manager	4	1				(1)	4	
Staff RN/LPN	40	1					40	1
Unit Assistant	8				(1)		7	
Nurse Assistant (CNA)	128				(3)	1	125	1
Room Attendant	1	1					1	1
Medical Social Worker	4	1					4	1
Housekeeping Supervisor		1						1
Custodian	9						9	
Painter		1						1

	2006 Classified		2006 Changes During Year		2007 Adopted Budget		2007 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
TOTAL	249	12	0	0	(4)	0	245	12
PLANNING & ZONING								
Planning, Zoning and GIS Director	1						1	
Associate Planner	1						1	
Planning Secretary	1						1	
Zoning Administrator	1						1	
Assistant Zoning Administrator	1						1	
Code Enforcement Officer	2						2	
Drainage Inspector	1						1	
GIS Data Base Administrator	1						1	
GIS System Analyst/Administrator	1						1	
Zoning Secretary	2						2	
GIS Specialist	1						1	
Tax Listing & Assessment Coordinator	1						1	
Account Clerk I	1						1	
Clerk Typist II	1						1	
TOTAL	16	0	0	0	0	0	16	0
REGISTER OF DEEDS								
Register of Deeds	1						1	
Deputy Register of Deeds	1						1	
Tract Index Recorder	1						1	
Records Clerk	5						5	

	2006 Classified		2006 Changes During Year		2007 Adopted Budget		2007 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
TOTAL	8	0	0	0	0	0	8	0
SHERIFF								
Sheriff	1						1	
Chief Deputy	1						1	
Captain-Patrol	1						1	
Captain-Corrections	1						1	
Captain-Administration	1						1	
Captain-Detective	1						1	
Lieutenant-Training / Special Operations	1						1	
Lieutenant-Special Ops	1				(1)			
Lieutenant-Shift Commander	3				1		4	
Lieutenant-Corrections	2						2	
Sergeant-Patrol	5						5	
Sergeant-Detective	1						1	
Sergeant-Corrections	1						1	
Corporal-Support Services	1				(1)			
Corporal Corrections - Court Services					1		1	
Corporal-Corrections	10						10	
Inmate Classification Manager	2						2	
Detective	6						6	
Police Officer-Patrol	33				(1)		32	
Police Officer-Support Services	6				(6)			
Corrections Officer - Court Services					6		6	
Police Officer - Community Services	1						1	

	2006 Classified		2006 Changes During Year		2007 Adopted Budget		2007 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
Corrections Officer	52				(3)		49	
GPS Coordinator	1						1	
Huber Specialist	1						1	
Account Clerk-Corrections	2						2	
Communications Manager	1						1	
CAD/GEO System Administrator	1						1	
Dispatcher	30						30	
Corrections Nurse Supervisor	1				(1)			
R.N.	3				(3)			
C.N.A.	2				(2)			
Clerk Typist II	1						1	
Confidential Secretary	1						1	
Accountant	1						1	
Account Clerk I	1						1	
Records Clerk	3				1		4	
Word Processing Operator	2						2	
Control Module/Booking Clerk	11	1				(1)	11	
TOTAL	193	1	0	0	(9)	(1)	184	0
TREASURER								
Treasurer	1						1	
Deputy Treasurer	1						1	
Account Clerk II	1						1	
Account Clerk I	1	1					1	1

	2006 Classified		2006 Changes During Year		2007 Adopted Budget		2007 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
TOTAL	4	1	0	0	0	0	4	1
UNIVERSITY EXTENSION								
Dept. Head/Family Living Coordinator	1						1	
Community Resource Development Educator	1						1	
Agriculture Educator	1						1	
4-H Youth Educator	1						1	
4-H Program & Satellite Prog. Asst.		1	1	(1)			1	
Family Living Educator		1						1
Secretary II	1						1	
Extension Secretary	3		(1)	1			2	1
TOTAL	8	2	0	0	0	0	8	2
VETERANS SERVICE OFFICE								
Director of Veterans' Services	1						1	
Deputy Veterans Service Officer	1						1	
Benefit Specialist	2	1					2	1
TOTAL	4	1	0	0	0	0	4	1
GRAND TOTAL	<u>1,005</u>	<u>63</u>	<u>0</u>	<u>(1)</u>	<u>(16)</u>	<u>(4)</u>	<u>989</u>	<u>58</u>

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2007

<u>Department</u>	<u>Description</u>	<u>Quant</u>	<u>Special Equip (Note)</u>	<u>Other</u>	<u>Capital Outlay</u>
County Board	Voting board / PA system	1		10,000	10,000
Facilities and Property Management	Mini van	1		16,000	16,000
	Floor scrubber	1		5,550	5,550
			-	21,550	21,550
Public Health - Administration	Vehicle	1		15,000	15,000
UW - Fox Valley	Network service facility	1		18,000	18,000
	Phase I - electronic entrance/security	1		32,500	32,500
			-	50,500	50,500
Parks	Restoration & parking lot expansion - Osh-O-Nee Boat Landing	1		120,000	120,000
Land Records	Color plotter	1		11,350	11,350
	Plat scanner	1	17,000		17,000
			17,000	11,350	28,350

NOTE: ALL SPECIAL EQUIPMENT SPECIFICATIONS SHALL BE APPROVED BY THE INFORMATION SYSTEMS DIRECTOR .

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2007

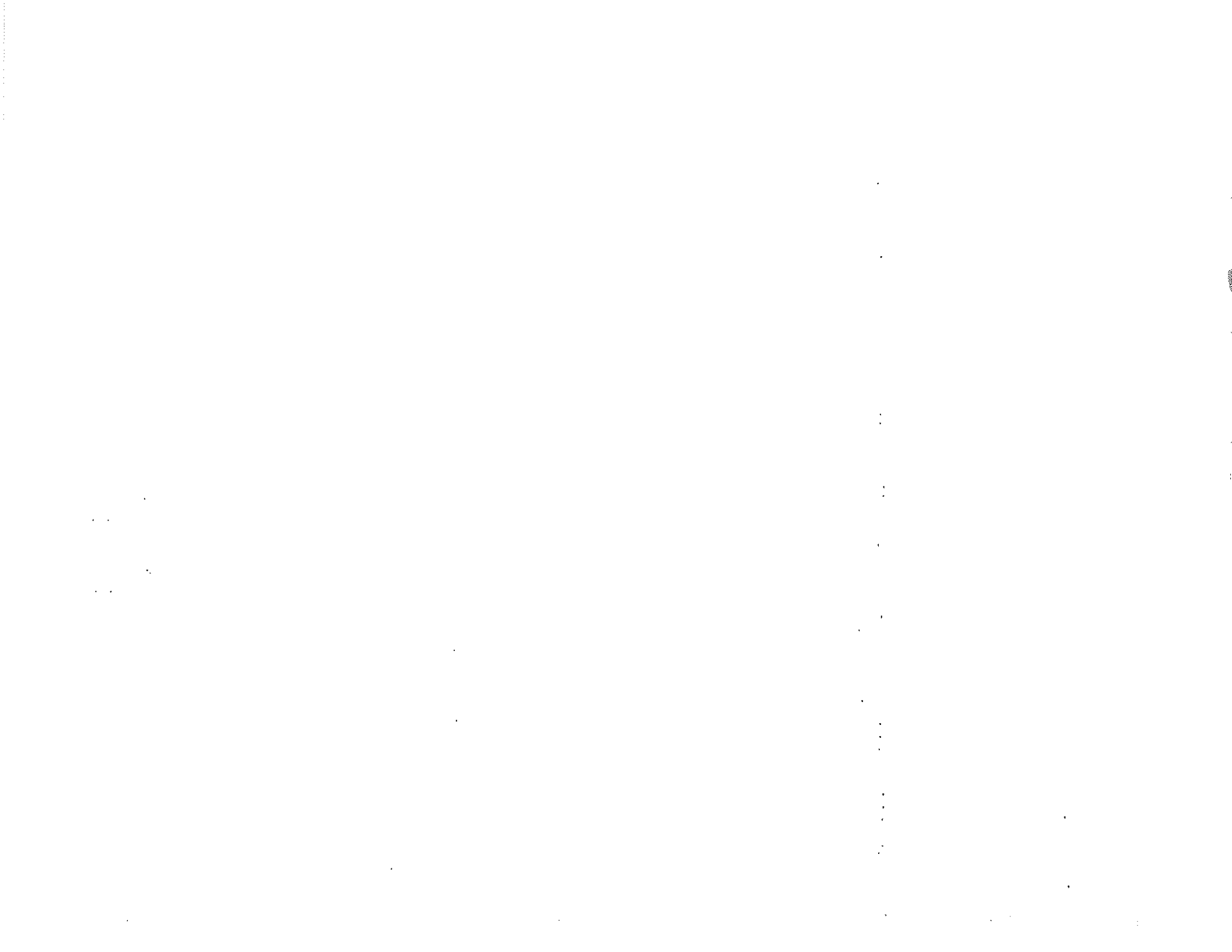
<u>Department</u>	<u>Description</u>	<u>Quant</u>	<u>Special Equip (Note)</u>	<u>Other</u>	<u>Capital Outlay</u>
Emergency	T-128 Rotating sirens	2		26,875	26,875
Management	T-121 Omni directional siren	1		12,687	12,687
			-	39,562	39,562
Sheriff -	Squad cars - marked	3		76,530	76,530
Patrol Division	Squad cars - unmarked	1		24,435	24,435
	Supervisor vehicle	1		24,874	24,874
	Mapping system for serious / fatal crashes	1		12,596	12,596
Jail Division	Extended van	1		16,388	16,388
			-	154,823	154,823
Airport	Airport Improvement Program			150,000	150,000
	Snow plow blade - 18"	1		25,300	25,300
	Rotary boom	1		6,125	6,125
			-	181,425	181,425
Park View Health Center					
Nursing	Arjo maxmove lift w/ scale & power patient positioning	1		6,500	6,500

NOTE: ALL SPECIAL EQUIPMENT SPECIFICATIONS SHALL BE APPROVED BY THE INFORMATION SYSTEMS DIRECTOR

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2007

<u>Department</u>	<u>Description</u>	<u>Quant</u>	<u>Special Equip (Note)</u>	<u>Other</u>	<u>Capital Outlay</u>
Highway	Tandem axle truck	1		205,000	205,000
	Traffic control arrowboard	1		8,000	8,000
	One ton truck	3		115,500	115,500
	Flail mower units	3		60,000	60,000
	Snow pusher unit	1		7,000	7,000
	Asphalt sealant material kettle	1		62,000	62,000
	Wheel loader	1		75,000	75,000
	Truck scale	1		75,500	75,500
	Motor grader	1		225,500	225,500
	Hydraulic hammer	1		11,000	11,000
	Miscellaneous equipment	1		20,000	20,000
			-	864,500	864,500
General Services	High-volume scanner	1	6,000	-	6,000
	Total Capital Outlay		23,000	1,475,210	1,498,210

NOTE: ALL SPECIAL EQUIPMENT SPECIFICATIONS SHALL BE APPROVED BY THE INFORMATION SYSTEMS DIRECTOR



SUMMARY BY DIVISION

	<u>Expenses</u>	<u>Revenues</u>	<u>Adjustments</u>	<u>Levy</u>	
ADMINISTRATION					
County Executive	\$ 185,021	\$ 7,500	\$ -	\$ 177,521	326 327
Corporation Counsel	431,091	16,606	-	414,485	563 734
① County Clerk	317,431	104,070	-	213,361	
② Treasurer	387,166	785,405	-	(398,239)	
Human Resources and Payroll	585,037	17,100	-	567,937	
Workers Compensation Fund	1,067,102	1,069,637	2,535	-	
Self Funded Health Insurance	4,199,929	3,841,596	(358,333)	-	
Self Funded Dental Insurance	550,000	545,230	(4,770)	-	
③ Finance	728,696	32,880	-	695,816	
General Services	495,569	478,200	-	17,369	✓
Prop & Liab Insurance Fund	802,621	661,744	(140,877)	-	
Information Systems	1,758,955	97,862	-	1,661,093	
Technology Replacement	456,965	-	(207,677)	249,288	✓
④ Facilities & Property Management	3,707,226	39,250	-	3,667,976	
	<u>\$ 15,672,809</u>	<u>\$ 7,697,080</u>	<u>\$ (709,122)</u>	<u>\$ 7,266,607</u>	

COUNTY EXECUTIVE

Department: 100-004 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Mark Harris
LOCATION: Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54901

TELEPHONE: 236-4896

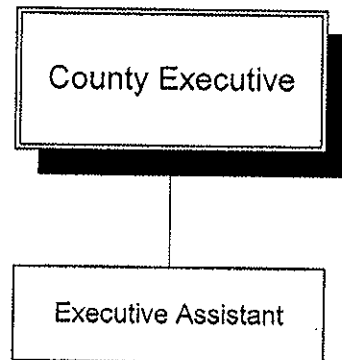
MISSION STATEMENT:

Provide leadership, supervision and direction of County departments; formulate and administer the County budget; participate in the County legislative process; represent the County in inter-governmental relations and act as spokesperson on behalf of the County.

PROGRAM DESCRIPTION:

1. Provide overall administration and management of the county on a daily basis.
2. Execute contracts/agreements/leases/internal personnel documents, etc. on behalf of the County.
3. Supervise the directors of all county departments except those elected.
4. Meet with all department heads as necessary.
5. Respond to the concerns of the general citizenry with follow-up as required.
6. Represent the county, attend meetings with other governmental entities throughout the County and the State in addition to attending County Board and related County committee meetings.
7. Develop the annual County budget proposal consistent with all applicable state limitations and budget constraints.

COUNTY EXECUTIVE



COUNTY EXECUTIVE

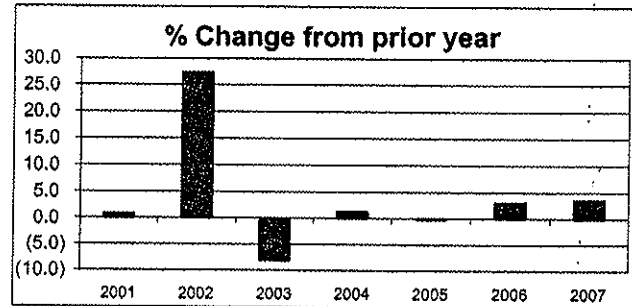
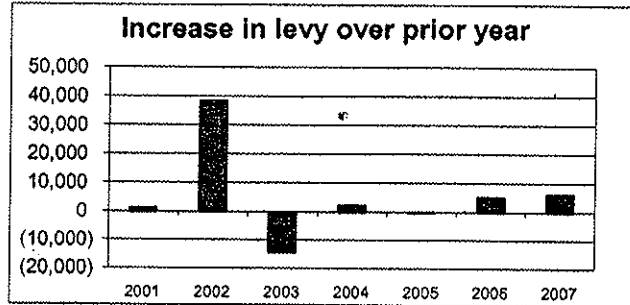
2007 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Full Time	2	2	2	2	2	2	2	2	2	2
Part Time	0	0	0	0	0	0	0	0	0	0
Total	2	2	2	2	2	2	2	2	2	2

There are no changes to the table of organization.

COUNTY LEVY: The tax levy for 2007 is \$177,521, up \$6,235 or 3.6% from 2006.



SIGNIFICANT CHANGES:

There are no significant changes from 2006. The increase is attributable to normal wage and fringe increases:

**Financial Summary
County Executive**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	3,853	7,200	7,200	7,200	7,500
Labor	89,643	175,500	179,929	173,529	180,288
Travel	733	1,445	2,200	2,200	1,850
Capital	-	-	-	-	-
Other Expenditures	1,210	2,200	2,757	2,757	2,883
Total Expenditures	91,586	179,145	184,886	178,486	185,021
Levy Before Adjustments	87,733	171,945	177,686	171,286	177,521
Adjustments	-	-	-	-	-
Net Levy After Adjustments	87,733	171,945	177,686	171,286	177,521

**Winnebago County
Budget Detail - 2007
County Executive
100 - 004**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Professional Services	1,000	3,103	7,706	7,200	7,200	7,500	7,500	4.2%
Interfund Revenues	1,000	3,103	7,706	7,200	7,200	7,500	7,500	4.2%
TOTAL REVENUES	1,000	3,103	7,706	7,200	7,200	7,500	7,500	4.2%
Regular Pay	110,641	114,592	120,905	124,548	131,000	130,000	130,000	4.4%
Wages	110,641	114,592	120,905	124,548	131,000	130,000	130,000	4.4%
Fringe Benefits	41,036	43,657	48,826	48,981	52,000	51,520	50,288	2.7%
Fringes	41,036	43,657	48,826	48,981	52,000	51,520	50,288	2.7%
Total Labor Costs	151,678	158,250	169,731	173,529	183,000	181,520	180,288	3.9%
Registration & Tuition	130	0	100	0	150	150	150	NA
Automobile Allowance	0	0	0	2,200	1,500	1,500	1,500	-31.8%
Lodging	0	0	0	0	200	200	200	NA
Travel	130	0	100	2,200	1,850	1,850	1,850	-15.9%
Capital	0	0	0	0	0	0	0	NA
Office Expenses								
Office Supplies	15	44	10	700	400	300	300	-57.1%
Printing Supplies	0	52	115	50	100	100	100	100.0%
Print & Duplicate	462	307	86	300	200	200	200	-33.3%
Postage and Box Rent	0	5	1	0	0	0	0	NA
Subscriptions	360	382	382	200	240	240	240	20.0%
Membership Dues	25	50	100	0	100	100	100	NA
Publish Legal Notices	0	194	0	0	0	0	0	NA
Operating Expenses								
Telephone	2,256	1,816	978	600	500	500	500	-16.7%
Small Equipment	0	0	425	0	0	0	0	NA
Meals-Other	0	0	0	0	250	250	250	NA
Repairs & Maintenance								
Maintenance - Equipment	220	0	0	0	0	0	0	NA
Contractual Services								
Equipment Repairs	(146)	30	30	50	50	50	50	0.0%
Professional Service	0	5,241	17,415	0	0	0	0	NA
Other Sundry & Fixed Charges								
Spec Service Awards	735	704	350	200	300	300	300	50.0%
Other Miscellaneous	(1,060)	0	0	0	0	0	0	NA

**Winnebago County
Budget Detail - 2007
County Executive
100 - 004**

<u>Description</u>	<u>2003 ACTUAL</u>	<u>2004 ACTUAL</u>	<u>2005 ACTUAL</u>	<u>2006 ADOPTED BUDGET</u>	<u>2007 REQUEST BUDGET</u>	<u>2007 EXECUTIVE BUDGET</u>	<u>2007 ADOPTED BUDGET</u>	<u>% Change From 2006 Adopted to 2007 Adopted</u>
Interfund Expenses								
Printing Supplies	45	0	0	0	0	0	0	NA
Print & Duplicate	37	240	289	300	200	200	200	-33.3%
Postage and Box Rent	150	170	160	240	160	160	160	-33.3%
Food	153	100	145	0	0	0	0	NA
Equipment Repairs	204	99	99	100	100	100	100	0.0%
Prop. & Liab. Insurance	564	528	514	17	510	510	383	2152.9%
Other Operating Expenses	<u>4,020</u>	<u>9,961</u>	<u>21,099</u>	<u>2,757</u>	<u>3,110</u>	<u>3,010</u>	<u>2,883</u>	<u>4.6%</u>
TOTAL EXPENSES	<u>155,828</u>	<u>168,211</u>	<u>190,930</u>	<u>178,486</u>	<u>187,960</u>	<u>186,380</u>	<u>185,021</u>	<u>3.7%</u>
LEVY BEFORE ADJUSTMENTS	<u>154,828</u>	<u>165,108</u>	<u>183,224</u>	<u>171,286</u>	<u>180,760</u>	<u>178,880</u>	<u>177,521</u>	<u>3.6%</u>

CORPORATION COUNSEL

Department: 100-010 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: John A. Bodnar
LOCATION: Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54901

TELEPHONE: 236-4752

MISSION STATEMENT:

To provide legal counsel and representation to all Winnebago County Departments, the Winnebago County Board of Supervisors, and the Winnebago County Executive.

PROGRAM DESCRIPTION:

MENTAL HEALTH COMMITMENTS: Represents Winnebago County in all Chapter 51 actions.

GUARDIANSHIP & PROTECTIVE PLACEMENT ACTIONS: Represents Winnebago County Department of Social Services in actions brought for guardianship and protective placements of infirm individuals.

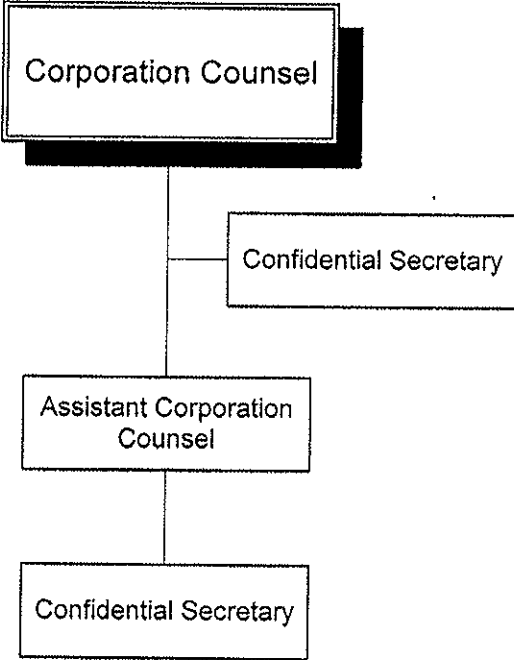
CHILDREN IN NEED OF PROTECTION OR SERVICES: Prosecutes child neglect and abuse matters under Children's Code (Chapter 48).

TERMINATION OF PARENTAL RIGHTS: Represents Winnebago County Department of Human Services when it petitions to terminate the rights of unfit parents.

MEDICAL ASSISTANCE SUBROGATION: Collects money from tortfeasors or insurer where their negligence has resulted in medical assistance payments to individuals.

LEGAL COUNSEL: Serves as legal counsel to all County employees, boards, the County Board of Supervisors, and the County Executive. Represents Winnebago County in civil litigation before the Courts, in state administrative hearings, and in labor matters.

CORPORATION COUNSEL



CORPORATION COUNSEL

Department: 100-010 Fund: General Fund

2007 BUDGET NARRATIVE

DEPARTMENT HEAD:

John A. Bodnar

TELEPHONE: 236-4752

LOCATION:

Winnebago County

448 Algoma Boulevard

Oshkosh, WI 54901

2006 ACCOMPLISHMENTS:

The continued provision of effective legal counsel and representation to all Winnebago County Departments, the Winnebago County Board of Supervisors and the Winnebago County Executive.

2007 GOALS & OBJECTIVES:

To continue to provide effective legal representation and counsel to Winnebago County in a cost-effective responsible manner.

CORPORATION COUNSEL

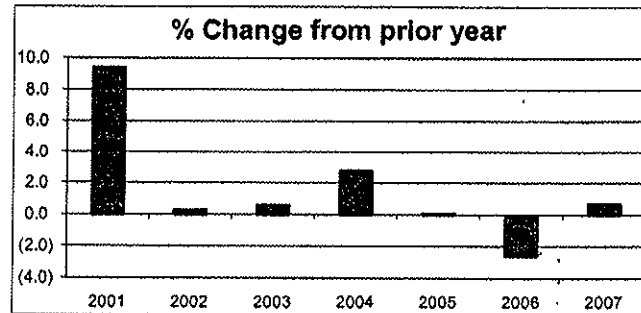
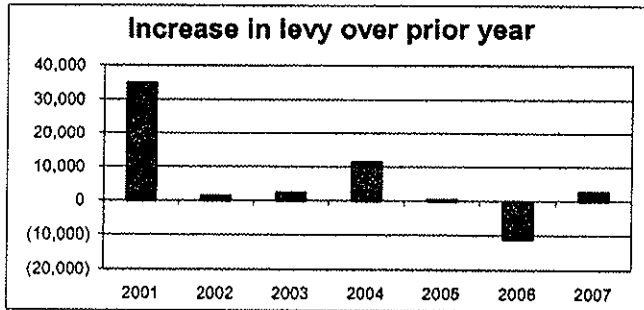
2007 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Full Time	4	4	4	4	4	4	4	4	4	4
Part Time	0	0	0	0	0	0	0	0	0	0
Total	4	4	4	4	4	4	4	4	4	4

There are no changes to the table of organization.

COUNTY LEVY: The 2007 tax levy is \$414,485, an increase of \$2,696 or 0.7% over 2006.



SIGNIFICANT CHANGES:

Legal Services Expense – The budget was reduced by \$7,500 from 2006. This falls more in line with past history. This line item can be very unpredictable and hard to forecast.

**Financial Summary
Corporation Counsel**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	7,729	15,356	12,381	12,381	16,606
Labor	162,349	318,240	318,240	318,240	328,066
Travel	566	1,975	1,975	1,975	2,075
Capital	-	-	-	-	-
Other Expenditures	50,290	103,206	103,955	103,955	100,950
Total Expenditures	213,204	423,421	424,170	424,170	431,091
Levy Before Adjustments	205,475	408,065	411,789	411,789	414,485
Adjustments	-	-	-	-	-
Net Levy After Adjustments	205,475	408,065	411,789	411,789	414,485

**Winnebago County
Budget Detail - 2007
Corporation Counsel
100 - 010**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Fees And Costs	7,385	5,899	3,352	0	3,000	3,000	4,250	NA
Public Services	7,385	5,899	3,352	0	3,000	3,000	4,250	NA
Legal Services	0	0	17	25	0	0	0	0.0%
Legal Services	7,900	8,500	12,356	12,356	12,356	12,356	12,356	0.0%
Interfund Revenues	7,000	8,500	12,373	12,381	12,356	12,356	12,356	-0.2%
TOTAL REVENUES	14,385	14,399	15,725	12,381	15,356	15,356	16,606	34.1%
Regular Pay	217,082	226,274	229,865	234,996	243,441	243,441	243,441	3.6%
Overtime	777	748	856	884	677	677	677	-1.0%
Witness Expense	4,965	41	629	550	550	550	550	0.0%
Wages	222,824	227,063	231,350	236,230	244,668	244,668	244,668	3.6%
Fringe Benefits	73,633	78,159	78,545	82,010	85,441	85,441	83,398	1.7%
Fringes	73,633	78,159	78,545	82,010	85,441	85,441	83,398	1.7%
Total Labor Costs	296,457	305,222	309,895	318,240	330,109	330,109	328,066	3.1%
Registration & Tuition	155	354	243	600	600	600	600	0.0%
Automobile Allowance	483	666	634	850	950	950	950	11.8%
Meals	22	48	29	100	100	100	100	0.0%
Lodging	62	31	110	400	400	400	400	0.0%
Other Travel Exp	1	1	7	25	25	25	25	0.0%
Travel	723	1,100	1,023	1,975	2,075	2,075	2,075	5.1%
Office Expenses								
Office Supplies	813	559	363	600	600	600	600	0.0%
Stationery and Forms	56	264	152	300	300	300	300	0.0%
Printing Supplies	0	565	610	600	600	600	600	0.0%
Print & Duplicate	19	(43)	0	75	100	100	100	33.3%
Postage and Box Rent	333	114	85	200	200	200	4,450	2125.0%
Computer Supplies	136	136	126	200	200	200	200	0.0%
Subscriptions	55	2	55	100	100	100	100	0.0%
Membership Dues	815	1,039	1,076	1,000	1,100	1,100	1,100	10.0%
Publish Legal Notices	1,817	616	934	1,200	1,000	1,000	1,000	-16.7%
Operating Expenses								
Telephone	1,340	1,057	1,131	1,000	1,000	1,000	1,000	0.0%
Small Equipment	0	415	0	400	200	200	200	-50.0%
Legal Fees	2,227	1,683	2,340	5,000	5,000	5,000	5,000	0.0%
Automobile Allowance-Other	126	38	0	0	0	0	0	NA
Repairs & Maintenance								

**Winnebago County
Budget Detail - 2007
Corporation Counsel
100 - 010**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Maintenance - Equipment	288	89	89	250	250	250	250	0.0%
Contractual Services								
Legal Services	82,016	72,820	78,803	85,000	77,500	77,500	77,500	-8.8%
Equipment Repairs	274	0	0	300	300	300	300	0.0%
Transcription Services	3,171	652	245	2,000	1,500	1,500	1,500	-25.0%
Insurance								
Prop & Liab Insurance	0	15	0	0	0	0	0	NA
Operating Licenses & Fees	0	20	0	0	0	0	0	NA
Cost Allocations								
Recording Fees	24	10	0	100	100	100	100	0.0%
Highway Equipment Acquisition	0	11	0	0	0	0	0	NA
Interfund Expenses								
Printing Supplies	620	0	0	400	300	300	300	-25.0%
Print & Duplicate	1,383	2,846	2,797	1,500	1,500	1,500	1,500	0.0%
Postage and Box Rent	3,336	3,341	3,071	3,499	3,814	3,814	3,814	9.0%
Equipment Repairs	516	231	231	231	231	231	231	0.0%
Prop. & Liab. Insurance	1,320	1,284	1,159	0	1,073	1,073	805	NA
Recording Services	0	12	0	0	0	0	0	NA
Other Operating Expenses	<u>100,685</u>	<u>87,776</u>	<u>93,268</u>	<u>103,955</u>	<u>96,968</u>	<u>96,968</u>	<u>100,950</u>	<u>-2.9%</u>
TOTAL EXPENSES	<u>397,865</u>	<u>394,098</u>	<u>404,185</u>	<u>424,170</u>	<u>429,152</u>	<u>429,152</u>	<u>431,091</u>	<u>1.6%</u>
LEVY BEFORE ADJUSTMENTS	<u>383,480</u>	<u>379,699</u>	<u>388,460</u>	<u>411,789</u>	<u>413,796</u>	<u>413,796</u>	<u>414,485</u>	<u>0.7%</u>

COUNTY CLERK

Department: 100-006 to 008 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Sue Ertmer
LOCATION: Winnebago County
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-4890

MISSION STATEMENT:

The mission of the County Clerk's office is to maintain records of the Winnebago County Board of Supervisors, elections, marriage license applications and related documents, hunting and fishing license sales and information, dog licensing information, titles to all county-owned vehicles, work permit applications and other records as directed by Wisconsin statutes; to administer elections and provide other office-related services to the County Board of Supervisors, citizens and municipalities within Winnebago County.

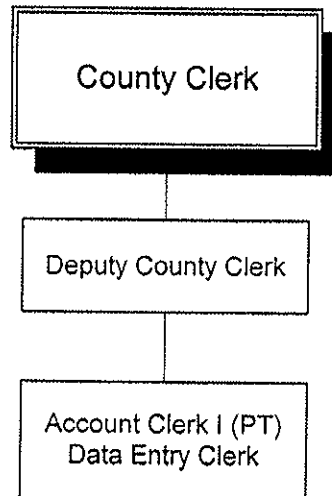
PROGRAM DESCRIPTION:

COUNTY CLERK Provides service and assistance to the public, County staff and County Board. Issues marriage licenses and maintains marriage application records; submits appropriate fees and reports to the State of Wisconsin. Issues hunting and fishing licenses; submits appropriate fees and reports to the State of Wisconsin. Stores and maintains statutorily required documents. Provides notary services, issues work permits to minors, issues county boat launch parking permits and provides a variety of other duties in keeping with the statutory duties of the office. Provides secretarial service to the County Board; distributes meeting notices and minutes for the County Board of Supervisors and County Board committees, commissions and boards, and maintains records of same.

ELECTIONS Acts as Chief Election Official for Winnebago County. Provides election information, election materials and ballots to the county's municipal clerks. Holds informational meetings on election procedures. Coordinates election programming information between municipal clerks and voting equipment vendor. Prepares and publishes all legal notices as required by statute. Records election results on election night and maintains records of same. Conducts county canvass of elections. Prepares and files appropriate election reports with the State Elections Board. Provides candidates and the public with election-related information. Maintains election and financial records of candidates and election committees. Provides Statewide Voter Registration System (SVRS) services to reliever county municipalities. Sets up elections in SVRS and updates, maintains and runs various SVRS reports including poll lists.

DOG LICENSE FUND Distributes dog licenses to 16 townships and 5 cities. Maintains the records of dog licenses sold and fees collected. Submits reports and proper fees to the State. Provides license information on missing or stray dogs to local law enforcement, animal shelters and the public. Maintains records of same.

COUNTY CLERK



COUNTY CLERK

Department: 100-006 to 008 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Sue Ertmer
LOCATION: Winnebago County
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-4890

2006 ACCOMPLISHMENTS:

1. Prepared for and conduct Spring and Fall/Gubernatorial elections.
2. Prepared and finalize "Memorandum of Understanding" with SVRS relying municipalities.
3. Completed training for and began the implementation of the Statewide Voter Registration System (SVRS).
4. Coordinated the purchase of handicapped-accessible voting equipment for the county's municipalities.
5. Prepared, updated and printed the Winnebago County Official Directory and Winnebago County Statistical Report.
6. Attended various seminars and training sessions relating to elections, Help America Vote Act (HAVA), and SVRS.

2007 GOALS & OBJECTIVES:

1. Prepare for and conduct Spring Election.
2. Complete the implementation of the Statewide Voter Registration System (SVRS).
3. Continue the implementation of the various aspects of the Help America Vote Act (HAVA).
4. Perform the duties and services of this office in a cost-effective, efficient manner.
5. Be responsive to the needs of Winnebago County's citizens by providing them with efficient, courteous service.

COUNTY CLERK

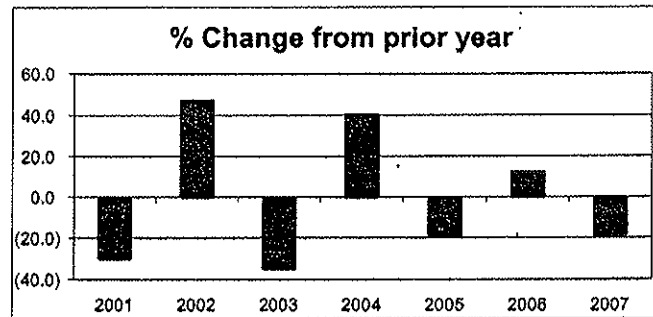
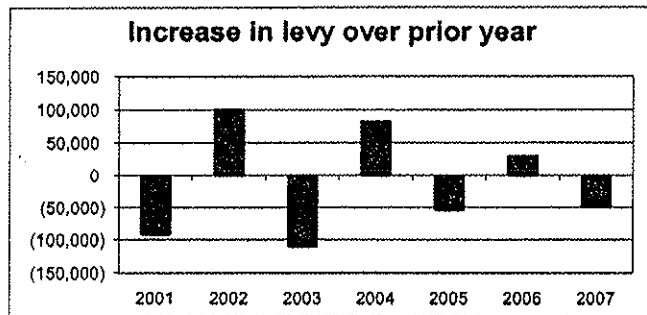
2007 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Full Time	5	5	3	3	3	3	3	3	3	3
Part Time	0	0	1	1	1	1	1	1	1	1
Total	5	5	4	4	4	4	4	4	4	4

There are no changes to the table of organization for 2007

COUNTY LEVY: The tax levy for 2007 is \$213,361, a decrease of \$48,868 or 18.6%. Most of the decrease is attributable to fewer elections and cost in odd numbered years.



SIGNIFICANT CHANGES:

As mentioned above, the large decrease in levy this year is attributable to the fact that in odd numbered years there are fewer elections. If you look at the "Program Budget Sheet" you will be able to see this clearly. Other revenue and expense changes are detailed as follows:

Revenue

Reimbursed Costs- decrease of \$6,400 for reduced charges to other municipalities for election cost.

Expenses

Printing and Duplicate - There is a decrease of \$31,000 or 40.8% due fewer elections.

Published legal notices - There is a reduction of \$10,000 because of less legal notices that need to be published regarding the elections.

Data Processing - This \$5,000 decrease is a reduction in cost for programming the voting machines.

**Financial Summary
County Clerk-**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	61,742	97,370	385,825	97,825	104,070
Labor	95,430	195,772	195,822	195,822	200,813
Travel	933	1,355	1,790	1,790	1,309
Capital	-	-	6,000	-	-
Other Expenditures	85,763	160,508	484,442	162,442	115,309
Total Expenditures	182,127	357,635	688,054	360,054	317,431
Levy Before Adjustments	120,385	260,265	302,229	262,229	213,361
Adjustments	-	-	-	-	-
Net Levy After Adjustments	120,385	260,265	302,229	262,229	213,361

**Winnebago County
Budget Detail - 2007
County Clerk
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Marriage Licenses	28,845	28,535	28,040	48,000	48,000	48,000	48,000	0.0%
Conservation License	153	64	245	100	100	100	100	0.0%
Dog License	8,497	7,641	6,214	9,600	9,600	9,600	9,600	0.0%
Work Permits	1,010	1,150	1,188	1,100	1,100	1,100	1,100	0.0%
Licenses & Permits	38,505	37,391	35,687	58,800	58,800	58,800	58,800	0.0%
Fees And Costs	259	142	109	150	150	150	150	0.0%
Forms, Copies, Etc.	1,093	883	1,100	1,265	1,100	1,100	1,100	-13.0%
Telephone	14	20	10	10	20	20	20	100.0%
Public Services	1,366	1,045	1,219	1,425	1,270	1,270	1,270	-10.9%
Fees & Costs	38,001	31,664	0	0	42,500	42,500	42,500	NA
Reimbursed Costs	0	6,058	35,177	36,100	0	0	0	0.0%
Intergovernmental Services	38,001	37,722	35,177	36,100	42,500	42,500	42,500	17.7%
Professional Services	1,000	1,000	500	1,000	1,000	1,000	1,000	0.0%
Financial Services	0	0	500	0	0	0	0	NA
Interfund Revenues	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.0%
Interest on Investments	0	0	0	0	0	0	0	NA
Material Sales	5,750	3,911	477	500	500	500	500	0.0%
Other Miscellaneous Revenues	0	0	247	0	0	0	0	NA
Miscellaneous Revenues	5,750	3,911	724	500	500	500	500	0.0%
TOTAL REVENUES	84,623	81,088	73,806	97,825	104,070	104,070	104,070	6.4%
Regular Pay	113,437	117,932	128,051	134,676	139,967	139,967	139,967	3.9%
Overtime	380	280	183	912	198	198	198	-78.3%
Other Per Diem	300	450	300	600	400	400	400	-33.3%
Interpreter Fees	0	0	0	100	50	50	50	-50.0%
Wages	114,117	118,662	128,535	136,288	140,615	140,615	140,615	3.2%
Fringe Benefits	45,382	52,506	54,397	59,534	61,673	61,673	60,198	1.1%
Fringes	45,382	52,506	54,397	59,534	61,673	61,673	60,198	1.1%
Total Labor Costs	159,499	171,168	182,932	195,822	202,288	202,288	200,813	2.5%

**Winnebago County
Budget Detail - 2007
County Clerk
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Registration & Tuition	671	450	396	300	300	300	300	0.0%
Automobile Allowance	418	275	548	400	340	340	340	-15.0%
Meals	121	210	114	310	199	199	199	-35.8%
Lodging	477	772	372	780	470	470	470	-39.7%
Travel	<u>1,687</u>	<u>1,707</u>	<u>1,430</u>	<u>1,790</u>	<u>1,309</u>	<u>1,309</u>	<u>1,309</u>	<u>-26.9%</u>
Office Expenses								
Office Supplies	2,644	1,379	1,462	2,150	1,625	1,625	1,625	-24.4%
Stationery and Forms	183	1,037	1,176	1,400	800	800	800	-42.9%
Printing Supplies	0	31,191	502	700	500	500	500	-28.6%
Print & Duplicate	39,903	71,557	39,924	76,100	45,100	45,100	45,100	-40.7%
Postage and Box Rent	5,945	3,780	22	100	50	50	50	-50.0%
Computer Software	0	0	0	0	238	238	238	NA
Membership Dues	95	50	130	95	95	95	95	0.0%
Publish Legal Notices	14,345	23,792	14,630	30,850	20,750	20,750	20,750	-32.7%
Photo Processing	0	5,296	0	0	0	0	0	NA
Operating Expenses								
Telephone	1,969	1,911	1,794	1,650	1,650	1,650	1,650	0.0%
Food	377	145	567	0	0	0	0	NA
Small Equipment	748	0	192	870	868	868	868	-0.2%
Other Operating Supplies	216	963	90	0	0	0	0	NA
Automobile Allowance-Other	0	0	51	0	0	0	0	NA
Meals-Other	0	0	22	0	0	0	0	NA
Lodging-Other	0	0	62	0	0	0	0	NA
Contractual Services								
Legal Services	0	0	0	50	50	50	50	0.0%
Equipment Repairs	829	844	6,444	870	871	871	871	0.1%
Accounting - Auditing	0	0	(26)	0	0	0	0	NA
Data Processing	21,717	20,260	17,308	30,000	25,000	25,000	25,000	-16.7%
Other Contract Serv.	7,032	6,347	5,269	8,000	7,500	7,500	7,500	-6.3%
Insurance								
Prop & Llab Insurance	0	8	0	30	30	30	30	0.0%
Operating Licenses & Fees	2,790	2,800	(2,790)	2,830	2,830	2,830	2,830	0.0%
Other Sundry & Fixed Charges								
Other Miscellaneous	0	1	0	0	0	0	0	NA
Interfund Expenses								
Printing Supplies	295	0	0	0	0	0	0	NA
Print & Duplicate	1,365	3,823	3,265	2,150	2,025	2,025	2,025	-5.8%

**Winnebago County
Budget Detail - 2007
County Clerk
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Postage and Box Rent	4,128	4,430	3,604	4,300	4,300	4,300	4,300	0.0%
Food	0	84	0	0	0	0	0	NA
Equipment Repairs	684	297	297	297	297	297	297	0.0%
Prop. & Liab. Insurance	1,032	840	1,026	0	973	973	730	NA
Other Operating Expenses	<u>106,297</u>	<u>180,837</u>	<u>95,019</u>	<u>162,442</u>	<u>115,552</u>	<u>115,552</u>	<u>115,309</u>	<u>-29.0%</u>
TOTAL EXPENSES	<u>267,482</u>	<u>353,712</u>	<u>279,381</u>	<u>360,054</u>	<u>319,149</u>	<u>319,149</u>	<u>317,431</u>	<u>-11.8%</u>
LEVY BEFORE ADJUSTMENTS	<u>182,860</u>	<u>272,644</u>	<u>205,575</u>	<u>262,229</u>	<u>215,079</u>	<u>215,079</u>	<u>213,361</u>	<u>-18.6%</u>

COUNTY CLERK PROGRAM BUDGETS

COST CENTER NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES		
								2007 ADOPTED	2006 ADOPTED	2005 ADOPTED	2007 OVER 2006	2006 OVER 2005	
COUNTY CLERK													
County Clerk Revenues	006 008	200,413	1,284	-	12,336	214,033	51,870	214,033 (51,870)	208,819 (51,860)	198,978 (38,110)	2.5 -	4.9 36.1	
Elections Revenues	007 007	400	25	-	94,173	94,598	42,600	94,598 (42,600)	141,885 (36,365)	92,603 (20,000)	(33.3) 17.1	53.2 81.8	
Dog License Fund Revenues	008 008	-	-	-	8,800	8,800	9,600	8,800 (9,600)	9,350 (9,600)	9,350 (9,600)	(5.9) -	- -	
Grand Totals		200,813	1,309	-	115,309	317,431	104,070	213,381	262,229	233,221	(18.6)	12.4	

TREASURER

Department: 100-009 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Mary Krueger
LOCATION: Winnebago County
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-4777

MISSION STATEMENT:

To receive and disburse all County funds, settle with the taxing jurisdictions and the state for all tax collections, collect postponed and delinquent taxes, and foreclose and sell properties when delinquent taxes are not paid.

PROGRAM DESCRIPTION:

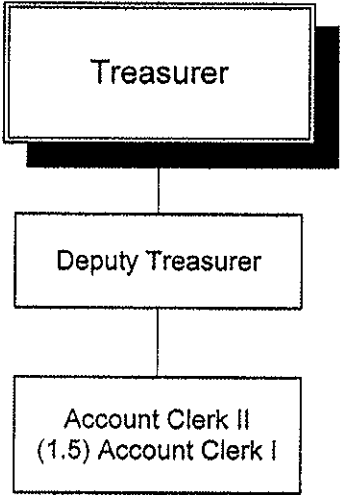
RECEIPTS AND DISBURSEMENTS Receive all funds due the county and disburse all payments made by the county.

TAX SETTLEMENTS Reconcile the tax rolls and tax collections, and settle with the taxing jurisdictions and the state for all tax collections.

TAX COLLECTIONS Collect all postponed and delinquent taxes returned to the county.

FORECLOSE TAX DELINQUENT PROPERTY Foreclose on properties for non-payment of taxes and sell the foreclosed properties to recover the unpaid taxes.

TREASURER



TREASURER

Department: 100-009 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Mary E. Krueger
LOCATION: Winnebago County
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-4777

2006 ACCOMPLISHMENTS:

1. Mailed out Pre-foreclosure notices to property owners with delinquent 2002 taxes. This cut down the number of properties we initiated foreclosure on.
2. Attended conferences and continuing education classes.

2007 GOALS & OBJECTIVES:

1. Continue to perform the duties and responsibilities of this office in a cost-effective and efficient manner.
2. Continue working to place delinquent tax information on the Internet. May look to outsource our portion of the counties website.
3. Initiate a contract with Official Payments for residents to pay their property taxes online.
4. Continue attending continuing education classes and seminars.
5. Continue to look for ways to streamline and automate office functions.

TREASURER

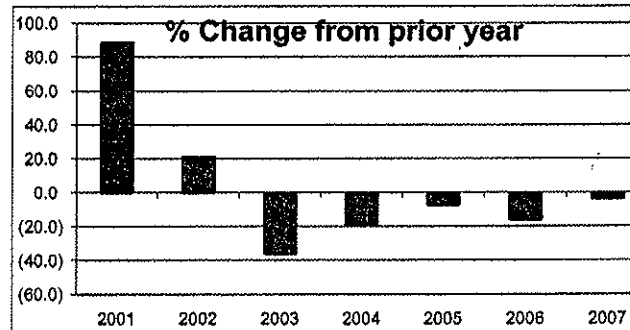
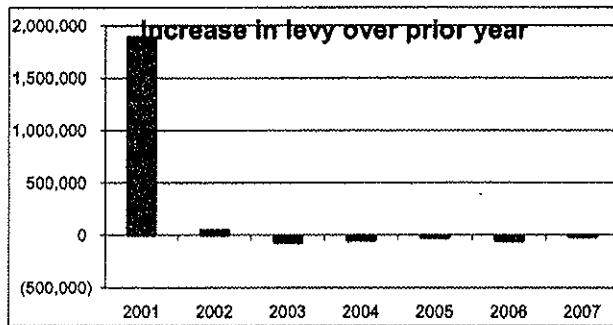
2007 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Full Time	5	5	4	4	4	4	4	4	4	4
Part Time	1	1	2	2	2	1	1	1	1	1
Total	6	6	6	6	6	5	5	5	5	5

There are no changes to the table of organization for 2007.

COUNTY LEVY: The Treasurers office has more revenues than expenditures. As such, there is no tax levy for this operation. The excess of revenues over expenditures for 2007 is projected to be \$398,239, an increase of \$14,545 or 3.8% more than 2006. This surplus is used to reduce the overall tax levy for the County.



SIGNIFICANT CHANGES:

The surplus generated in this area is larger due to several key factors. Interest on taxes has been increased \$25,000 to more closely follow previous collections.

Tax deed expense is reduced by \$15,000, because the amount previously budgeted will not be needed for 2007. In prior years we had costs associated with cleaning up a contaminated property that were included in this account. That project is now complete.

Financial Summary
County Treasurer

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	364,016	787,912	778,305	778,305	785,405
Labor	125,489	261,955	261,955	261,955	271,587
Travel	426	1,350	1,457	1,457	1,049
Capital	-	-	-	-	-
Other Expenditures	82,087	141,020	131,199	131,199	114,530
Total Expenditures	208,002	404,325	394,611	394,611	387,166
Levy Before Adjustments	(156,014)	(383,587)	(383,694)	(383,694)	(398,239)
Adjustments	-	-	-	-	-
Net Levy After Adjustments	(156,014)	(383,587)	(383,694)	(383,694)	(398,239)

**Winnebago County
Budget Detail - 2007
County Treasurer**

100 - 009

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Taxes	642,353	769,902	845,514	700,000	725,000	725,000	725,000	3.6%
Grants	0	0	33,000	30,000	15,000	15,000	15,000	-50.0%
Intergovernmental	0	0	33,000	30,000	15,000	15,000	15,000	-50.0%
County Fines	22,250	25,918	30,240	27,500	30,000	30,000	30,000	9.1%
Fines & Forfeitures	22,250	25,918	30,240	27,500	30,000	30,000	30,000	9.1%
Probate Fees	2	0	0	0	0	0	0	NA
Forms, Copies, Etc.	1,590	1,939	1,991	1,500	1,600	1,600	1,600	6.7%
Search & Notice Fees	11,157	6,200	11,800	10,000	8,000	8,000	8,000	-20.0%
Reimbursed Costs	0	0	0	3,000	1,500	1,500	1,500	-50.0%
Other Public Charges	909	(175)	0	0	0	0	0	NA
Public Services	13,658	7,983	13,791	14,500	11,100	11,100	11,100	-23.4%
Professional Services	2,850	2,850	3,705	3,705	3,705	3,705	3,705	0.0%
Interfund Revenues	2,850	2,850	3,705	3,705	3,705	3,705	3,705	0.0%
Sale Of Tax Deeds- Gain/(Loss)	61,317	27,501	0	2,000	0	0	0	0.0%
Other Miscellaneous Revenues	820	480	680	600	600	600	600	0.0%
Miscellaneous Revenues	62,137	27,981	680	2,600	600	600	600	-76.9%
TOTAL REVENUES	743,247	834,614	926,931	778,305	785,405	785,405	785,405	0.9%
Regular Pay	141,584	150,521	157,122	164,323	171,958	171,958	171,958	4.6%
Overtime	79	36	44	0	0	0	0	NA
Other Per Diem	494	515	488	550	600	600	600	9.1%
Wages	142,157	151,072	157,654	164,873	172,558	172,558	172,558	4.7%
Fringe Benefits	85,502	89,544	91,314	97,082	101,455	101,455	99,029	2.0%
Fringes	85,502	89,544	91,314	97,082	101,455	101,455	99,029	2.0%
Total Labor Costs	227,659	240,617	248,968	261,955	274,013	274,013	271,587	3.7%
Registration & Tuition	410	358	390	425	425	425	425	0.0%
Automobile Allowance	129	327	386	454	252	252	252	-44.5%
Meals	23	32	0	20	0	0	0	0.0%
Lodging	310	558	484	558	372	372	372	-33.3%
Travel	873	1,275	1,260	1,457	1,049	1,049	1,049	-28.0%

Office Expenses

**Winnebago County
Budget Detail - 2007
County Treasurer
100 - 009**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Office Supplies	3,428	2,306	1,196	2,700	2,500	2,500	2,500	-7.4%
Stationery and Forms	631	441	602	500	700	700	700	40.0%
Printing Supplies	0	344	268	450	1,200	1,200	1,200	166.7%
Postage and Box Rent	148	150	1	0	0	0	0	NA
Computer Supplies	325	700	1,564	700	0	0	0	0.0%
Computer Software	102	1,185	1,184	2,519	2,744	2,744	2,744	8.9%
Subscriptions	20	(1,154)	0	20	0	0	0	0.0%
Membership Dues	100	100	100	100	100	100	100	0.0%
Publish Legal Notices	167	5,344	5,581	5,800	6,000	6,000	6,000	3.4%
Operating Expenses								
Telephone	1,373	1,244	1,192	1,200	1,100	1,100	1,100	-8.3%
Small Equipment	0	508	0	500	960	960	960	92.0%
Legal Fees	0	253	86	50	100	100	100	100.0%
Tax Deed Expense	2,933	22,535	49,671	40,000	25,000	25,000	25,000	-37.5%
Repairs & Maintenance								
Maintenance - Buildings	0	0	0	0	100	100	100	NA
Contractual Services								
Equipment Repairs	115	0	0	100	100	100	100	0.0%
Accounting - Auditing	36,475	36,569	35,438	36,500	36,000	36,000	36,000	-1.4%
Data Processing	7,596	6,941	5,788	6,525	6,750	6,750	6,750	3.4%
Professional Service	0	0	2,580	3,700	3,500	3,500	3,500	-5.4%
Abstractor Services	1,465	2,025	2,325	2,300	2,100	2,100	2,100	-8.7%
Security Service	7,378	6,795	7,445	7,800	8,000	8,000	8,000	2.6%
Insurance								
Prop & Liab Insurance	0	53	0	15	0	0	0	0.0%
Operating Licenses & Fees	0	70	0	20	0	0	0	0.0%
Other Sundry & Fixed Charges								
Other Miscellaneous	(0)	(0)	(0)	0	0	0	0	NA
Interfund Expenses								
Printing Supplies	298	0	0	0	0	0	0	NA
Print & Duplicate	1,143	1,853	1,760	1,500	1,700	1,700	1,700	13.3%
Postage and Box Rent	13,941	17,037	18,581	17,855	13,500	13,500	13,500	-23.5%
Equipment Repairs	1,224	528	495	495	429	429	429	-13.3%
Prop. & Liab. Insurance	2,568	2,592	5,592	0	2,495	2,495	1,872	NA
Recording Services	0	0	101	50	75	75	75	50.0%
Other Operating Expenses	81,430	108,420	141,548	131,199	115,153	115,153	114,530	-12.7%
TOTAL EXPENSES	309,962	350,311	391,777	394,611	390,215	390,215	387,166	-1.9%
LEVY BEFORE ADJUSTMENTS	(433,285)	(484,303)	(535,154)	(383,694)	(395,190)	(395,190)	(398,239)	3.8%

HUMAN RESOURCES & PAYROLL

Department: 100-012 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Frederick J. Bau
LOCATION: Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54901

TELEPHONE: 236-4747

MISSION STATEMENT:

To provide a full range human resources, payroll, safety and labor relation services to the entirety of the county organization in a cost-effective manner.

PROGRAM DESCRIPTION:

RECRUITMENT Advertising, applicant screening, testing, interviewing, hiring and correspondence.

LABOR RELATIONS Negotiating and administering collective bargaining agreements, processing grievances, work rule reviews and correspondence.

ORGANIZATIONAL STUDIES Performs organizational studies for departments as needed to determine if changes can be made to gain organizational efficiencies.

TRAINING Performs orientation sessions for new employees, management training and ongoing group training programs on various topics.

PAYROLL PROCESSING Prepares payrolls, generate checks and maintain payroll records in accordance with State, Federal, and Internal Revenue Service requirements.

PAYROLL REPORTING Prepares labor distribution reports, Federal and State Payroll Tax reports and file on a timely basis.

BENEFITS ADMINISTRATION Administers group health plans, retirement program, social security, disability, deferred compensation, flexible benefits and life insurance.

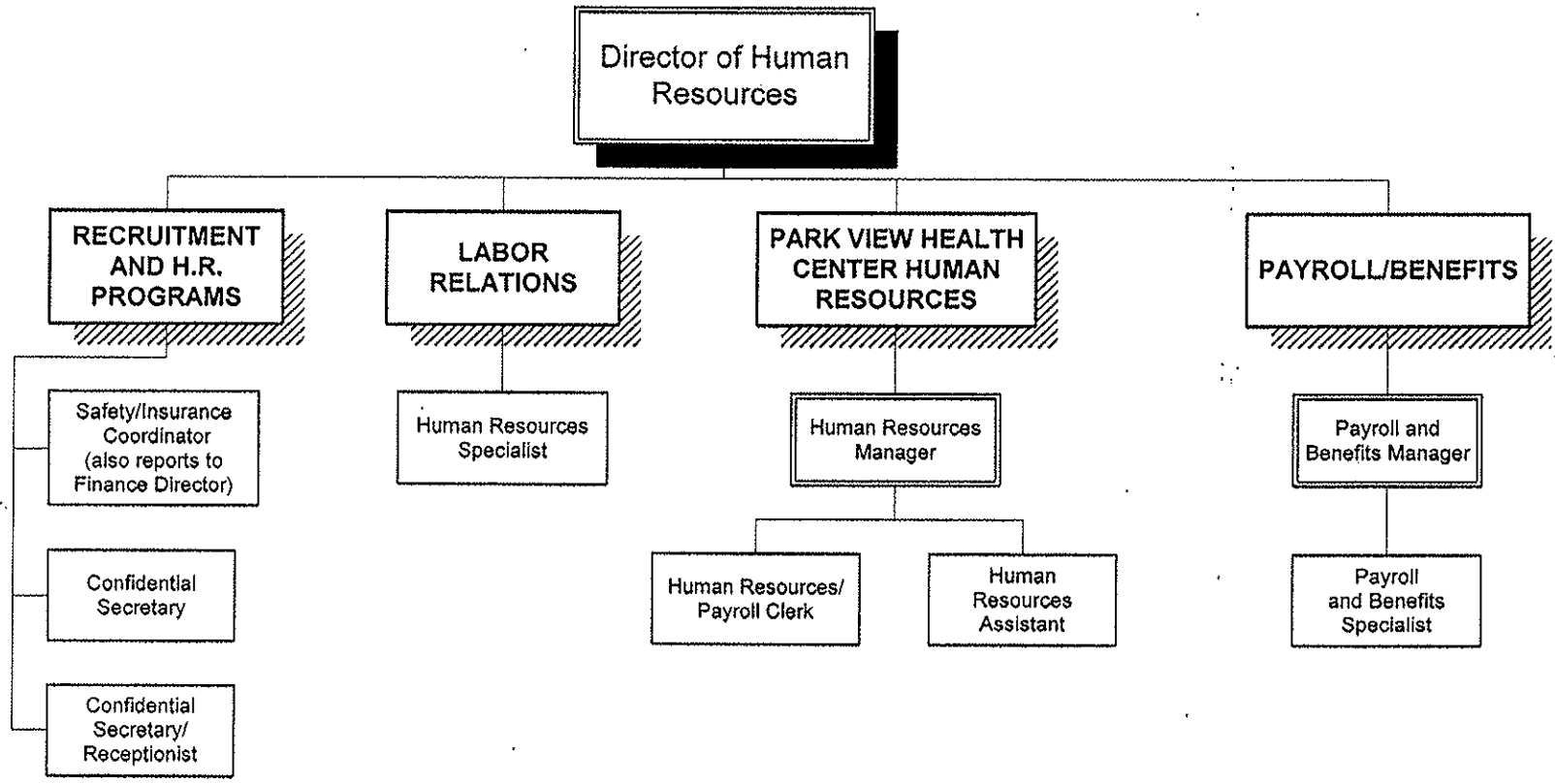
WORKERS COMPENSATION Self-funded program administration including budgeting, claims processing and payment approval, case management via the Public Health Department, and litigation management.

SALARY ADMINISTRATION Designs and administer salary plans for all union and non-union employees of all County departments.

BUDGETS Assist in the preparation of labor cost estimates for the annual budget, update staffing documentation and review new position requests.

SAFETY Oversees administration of countywide safety and safety training programs.

HUMAN RESOURCES



HUMAN RESOURCES & PAYROLL

Department: 100-012 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Frederick J. Bau
LOCATION: Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54901

TELEPHONE: 236-4747

2006 ACCOMPLISHMENTS:

1. Implementation of the 2006 Administrative Pay Plan and Unclassified Position Salary Schedule.
2. Conduct second year's Health Risk Assessments for county employees.
3. Continue Wellness Program for all Winnebago County employees.
4. Initiate Milestones Program as part of overall Wellness Program.
5. Initiate labor negotiations with seven bargaining units for successor agreements.

2007 GOALS & OBJECTIVES:

1. Implementation of 2007 Administrative Pay Plan.
2. Conclude labor negotiations with seven bargaining units for successor agreements.
3. Conduct third year's Health Risk Assessments for county employees.
4. Implement PeopleSoft upgrade on payroll system.

HUMAN RESOURCES & PAYROLL

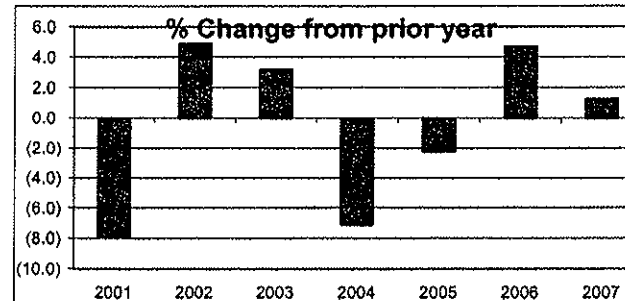
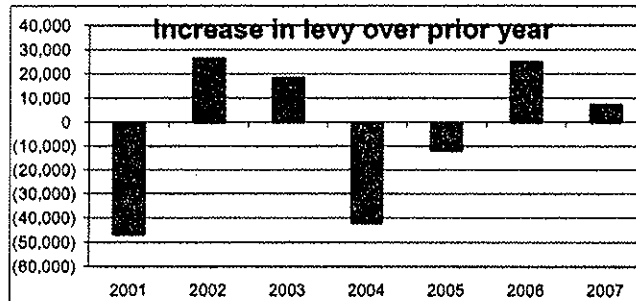
2007 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Full Time	8	13	13	13	12	12	12	11	10	10
Part Time	0	0	0	0	1	0	0	0	0	0
Total	8	13	13	13	13	12	12	11	10	10

There is no change in the table of organization for 2007.

COUNTY LEVY: The tax levy for 2007 is \$567,937 an increase of \$7,292 or 1.3% from 2006.



SIGNIFICANT CHANGES:

There are no significant changes in this department.

Financial Summary Human Resources

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	9,739	17,100	17,100	17,100	17,100
Labor	238,866	492,705	492,705	492,705	501,165
Travel	1,613	3,195	3,195	3,195	3,195
Capital	-	-	-	-	-
Other Expenditures	23,019	81,845	81,845	81,845	80,677
Total Expenditures	263,499	577,745	577,745	577,745	585,037
Levy Before Adjustments	253,759	560,645	560,645	560,645	567,937
Adjustments	-	-	-	-	-
Net Levy After Adjustments	253,759	560,645	560,645	560,645	567,937

**Winnebago County
Budget Detail - 2007
Human Resources**

100 - 012

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Forms, Copies, Etc.	215	124	54	100	100	100	100	0.0%
Public Services	215	124	54	100	100	100	100	0.0%
Professional Services	4,800	8,557	0	17,000	17,000	17,000	17,000	0.0%
Legal Services	0	0	17,113	0	0	0	0	NA
Interfund Revenues	4,800	8,557	17,113	17,000	17,000	17,000	17,000	0.0%
Other Miscellaneous Revenues	1,120	0	0	0	0	0	0	NA
Miscellaneous Revenues	1,120	0	0	0	0	0	0	NA
TOTAL REVENUES	6,135	8,680	17,167	17,100	17,100	17,100	17,100	0.0%
Regular Pay	338,140	314,372	314,427	354,489	365,570	365,570	365,570	3.1%
Overtime	168	0	0	0	0	0	0	NA
Regular Pay	32,851	0	0	0	0	0	0	NA
Wages	371,160	314,372	314,427	354,489	365,570	365,570	365,570	3.1%
Fringe Benefits	121,356	122,295	118,400	138,216	138,917	138,917	135,595	-1.9%
Fringes	121,356	122,295	118,400	138,216	138,917	138,917	135,595	-1.9%
Total Labor Costs	492,516	436,667	432,827	492,705	504,487	504,487	501,165	1.7%
Registration & Tuition	2,890	1,162	1,365	1,000	1,000	1,000	1,000	0.0%
Automobile Allowance	2,078	1,619	1,380	995	995	995	995	0.0%
Commercial Travel	0	147	227	0	0	0	0	NA
Meals	358	513	309	400	400	400	400	0.0%
Lodging	667	1,814	1,350	750	750	750	750	0.0%
Other Travel Exp	36	10	0	50	50	50	50	0.0%
Travel	6,029	5,265	4,632	3,195	3,195	3,195	3,195	0.0%
Office Expenses								
Office Supplies	2,110	1,509	1,121	1,500	1,000	1,000	1,000	-33.3%
Stationery and Forms	1,870	661	631	1,000	1,000	1,000	1,000	0.0%
Printing Supplies	0	771	952	1,100	1,100	1,100	1,100	0.0%
Postage and Box Rent	48	33	25	0	0	0	0	NA
Computer Supplies	184	410	534	600	600	600	600	0.0%
Advertising	18,022	14,290	6,426	7,500	5,000	5,000	5,000	-33.3%
Subscriptions	500	95	95	100	100	100	100	0.0%
Membership Dues	855	380	630	700	500	500	500	-28.6%
Operating Expenses								
Telephone	1,850	1,887	1,864	2,100	2,100	2,100	2,100	0.0%
Food	144	119	58	100	100	100	100	0.0%

**Winnebago County
Budget Detail - 2007
Human Resources**

100 - 012

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Small Equipment	26	95	318	199	199	199	199	0.0%
Contractual Services								
Medical and Dental	701	1,327	789	800	800	800	800	0.0%
Equipment Repairs	214	113	119	150	150	150	150	0.0%
Data Processing	36,668	38,370	44,000	48,649	48,649	48,649	48,649	0.0%
Professional Service	16,923	8,748	8,865	7,000	7,000	7,000	7,000	0.0%
Operating Licenses & Fees	0	0	12,390	0	0	0	0	NA
Insurance								
Prop & Liab Insurance	0	20	0	0	0	0	0	NA
Stop-Loss Insurance Premium	0	0	9,092	0	0	0	0	NA
Operating Licenses & Fees	0	20	0	0	0	0	0	NA
Interfund Expenses								
Printing Supplies	1,148	0	0	0	0	0	0	NA
Print & Duplicate	1,987	5,853	5,544	2,500	3,500	3,500	3,500	40.0%
Postage and Box Rent	5,425	4,090	3,588	5,885	5,885	5,885	5,885	0.0%
Food	44	0	0	0	0	0	0	NA
Equipment Repairs	852	462	462	462	429	429	429	-7.1%
Microfilming Services	2,373	1,554	1,885	1,500	1,500	1,500	1,500	0.0%
Prop. & Liab. Insurance	1,884	1,776	1,578	0	1,419	1,419	1,065	NA
Other Operating Expenses	<u>93,829</u>	<u>82,580</u>	<u>100,965</u>	<u>81,845</u>	<u>81,031</u>	<u>81,031</u>	<u>80,677</u>	<u>-1.4%</u>
TOTAL EXPENSES	<u>592,373</u>	<u>524,512</u>	<u>538,423</u>	<u>577,745</u>	<u>588,713</u>	<u>588,713</u>	<u>585,037</u>	<u>1.3%</u>
LEVY BEFORE ADJUSTMENTS	<u>586,238</u>	<u>515,832</u>	<u>521,256</u>	<u>560,645</u>	<u>571,613</u>	<u>571,613</u>	<u>567,937</u>	<u>1.3%</u>

WORKERS COMPENSATION FUND

2007 BUDGET NARRATIVE

HIGHLIGHTS

The County self insures for workers compensation and it is accounted for through an internal service fund. An internal service fund is used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis.

FUND MANAGEMENT:

The fund is managed jointly by the Human Resources Director and Finance Director. The Human Resources Department administers claims. The Finance Department administers the general finances and reviews fund reserves for propriety. Other functions such as purchase of stop-loss insurance, aggregate and deductible limits for the fund are reviewed jointly.

SUMMARY OF ACTIVITY 2007:

The fund shows a budget surplus for 2007 of \$2,535. The fund balance is right where it should be for this fund. Funds are maintained to handle any unexpected large claims that we may have to pay up to our stop loss amount. The stop loss for this fund is \$300,000 per occurrence, at which time our excess insurance takes over. We have been trying to maintain enough in fund reserves to cover two unanticipated large losses in a single year.

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
Workers Compensation Insurance

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	606,269	1,069,637	1,069,637	1,069,637	1,069,637
Labor	30,414	60,116	60,997	60,997	60,252
Travel	6	900	900	900	900
Capital	-	-	-	-	-
Other Expenditures	404,181	1,005,950	1,006,000	1,006,000	1,005,950
Total Expenditures	434,601	1,066,966	1,067,897	1,067,897	1,067,102
Levy Before Adjustments	(171,668)	(2,671)	(1,740)	(1,740)	(2,535)
Adjustments	171,668	2,671	1,740	1,740	2,535
Net Levy After Adjustments	-	-	-	-	-

**Winnebago County
Budget Detail - 2007
Workers Compensation Insurance
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Insurance Charges	710,314	704,871	703,099	1,019,637	1,019,637	1,019,637	1,019,637	0.0%
Interfund Revenues	710,314	704,871	703,099	1,019,637	1,019,637	1,019,637	1,019,637	0.0%
Interest-Investments	32,671	32,602	49,696	50,000	50,000	50,000	50,000	0.0%
Interest on Investments	32,671	32,602	49,696	50,000	50,000	50,000	50,000	0.0%
TOTAL REVENUES	742,985	737,472	752,795	1,069,637	1,069,637	1,069,637	1,069,637	0.0%
Regular Pay	33,273	35,339	37,612	44,520	44,585	44,585	44,585	0.1%
Wages	33,273	35,339	37,612	44,520	44,585	44,585	44,585	0.1%
Fringe Benefits	10,990	12,231	12,849	16,477	16,051	16,051	15,667	-4.9%
Compensated Absences	485	604	243	0	0	0	0	NA
Fringes	11,475	12,835	13,092	16,477	16,051	16,051	15,667	-4.9%
Total Labor Costs	44,748	48,174	50,703	60,997	60,636	60,636	60,252	-1.2%
Registration & Tuition	475	100	852	400	400	400	400	0.0%
Automobile Allowance	467	327	512	500	500	500	500	0.0%
Meals	8	97	18	0	0	0	0	NA
Travel	950	524	1,382	900	900	900	900	0.0%
Capital	0	0	0	0	0	0	0	NA
Office Expenses								
Print & Duplicate	0	0	0	25	25	25	25	0.0%
Membership Dues	210	0	50	100	50	50	50	-50.0%
Operating Expenses								
Medicare Supplies - Oxygen	4	0	0	0	0	0	0	NA
Food	87	7	114	0	0	0	0	NA
Medical Supplies	487	1,371	1,486	300	300	300	300	0.0%
Contractual Services								
Medical and Dental	1,425	1,230	1,304	2,500	2,500	2,500	2,500	0.0%
Legal Services	5,272	10,550	23,971	15,000	15,000	15,000	15,000	0.0%
Professional Service	3,242	16,643	11,216	14,000	14,000	14,000	14,000	0.0%
Management Services	29,709	25,805	29,271	31,000	31,000	31,000	31,000	0.0%
Administration Fee	28,671	22,839	22,448	35,000	35,000	35,000	35,000	0.0%
Insurance								
Stop-Loss Insurance Premium	42,514	52,571	49,632	58,000	58,000	58,000	58,000	0.0%

**Winnebago County
Budget Detail - 2007
Workers Compensation Insurance
ALL**

<u>Description</u>	<u>2003 ACTUAL</u>	<u>2004 ACTUAL</u>	<u>2005 ACTUAL</u>	<u>2006 ADOPTED BUDGET</u>	<u>2007 REQUEST BUDGET</u>	<u>2007 EXECUTIVE BUDGET</u>	<u>2007 ADOPTED BUDGET</u>	<u>% Change From 2006 Adopted to 2007 Adopted</u>
Claim Payments	772,384	526,869	745,352	850,000	850,000	850,000	850,000	0.0%
Interfund Expenses								
Print & Duplicate	29	0	0	75	75	75	75	0.0%
Professional Services	8,118	0	0	0	0	0	0	NA
Other Operating Expenses	<u>892,152</u>	<u>657,884</u>	<u>884,845</u>	<u>1,006,000</u>	<u>1,005,950</u>	<u>1,005,950</u>	<u>1,005,950</u>	<u>0.0%</u>
TOTAL EXPENSES	<u>937,850</u>	<u>706,582</u>	<u>936,930</u>	<u>1,067,897</u>	<u>1,067,486</u>	<u>1,067,486</u>	<u>1,067,102</u>	<u>-0.1%</u>
LEVY BEFORE ADJUSTMENTS	<u>194,865</u>	<u>(30,891)</u>	<u>184,135</u>	<u>(1,740)</u>	<u>(2,151)</u>	<u>(2,151)</u>	<u>(2,535)</u>	<u>45.7%</u>

SELF FUNDED HEALTH INSURANCE

2007 BUDGET NARRATIVE HIGHLIGHTS

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

This fund was created in 2000 to account for the new self-funded health insurance.

The County has purchased stop loss insurance, which takes over when medical expenses for an individual exceed \$75,000 in a plan year. Stop loss insurance pays all claims up to a maximum of \$2 million.

Premiums are budgeted at a level to cover total expenses.

Premiums are charged to departments based on employees enrolled in the program. Those premiums are included in each departments budgeted fringe benefit expense for the year.

The plan is administered by a third party administrator so there are no County staff assigned solely to this activity.

SIGNIFICANT CHANGES:

This fund has continue running a positive fund balance. This is the result of finding the right level of charges for premiums and a few years of good claims history. Our objective is to continue to maintain this positive fund balance.

EXPENSES:

Stop-Loss Insurance and Administration fees – These costs are expected to rise by \$79,296 for 2007. Good claims history increasing the size of the group has helped to stabilize the cost of re-insurance.

Claim payments – This cost is expected to increase about \$346,713 or 10.3% to more closely match history.

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.

Financial Summary
Self Funded Health Insurance

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	1,782,365	4,024,406	3,839,633	3,839,633	3,841,596
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	2,069,179	3,973,652	3,773,920	3,773,920	4,199,929
Total Expenditures	2,069,179	3,973,652	3,773,920	3,773,920	4,199,929
Levy Before Adjustments	286,814	(50,754)	(65,713)	(65,713)	358,333
Adjustments	(286,814)	50,754	65,713	65,713	(358,333)
Net Levy After Adjustments	-	-	-	-	-

**Winnebago County
Budget Detail - 2007
Self Funded Health Insurance
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Insurance Charges	0	0	0	0	200,000	200,000	200,000	NA
Insurance Charges	3,859,973	4,016,501	3,899,057	3,800,000	4,000,000	4,000,000	3,598,000	-5.3%
Interfund Revenues	3,859,973	4,016,501	3,899,057	3,800,000	4,200,000	4,200,000	3,798,000	-0.1%
Interest-Investments	308	16,179	32,492	39,633	43,596	43,596	43,596	10.0%
Interest on Investments	308	16,179	32,492	39,633	43,596	43,596	43,596	10.0%
TOTAL REVENUES	3,860,281	4,032,680	3,931,549	3,839,633	4,243,596	4,243,596	3,841,596	0.1%
Contractual Services								
Professional Service	0	8,100	15	0	0	0	0	NA
Administration Fee	100,926	90,309	117,841	134,016	131,000	131,000	131,000	-2.3%
Insurance								
Stop-Loss Insurance Premium	198,627	186,421	26,003	263,688	346,000	346,000	346,000	31.2%
Claim Payments	2,700,636	3,253,974	3,713,367	3,376,216	3,722,929	3,722,929	3,722,929	10.3%
Other Operating Expenses	3,000,189	3,538,804	3,857,227	3,773,920	4,199,929	4,199,929	4,199,929	11.3%
TOTAL EXPENSES	3,000,189	3,538,804	3,857,227	3,773,920	4,199,929	4,199,929	4,199,929	11.3%
LEVY BEFORE ADJUSTMENTS	(860,092)	(493,876)	(74,322)	(65,713)	(43,667)	(43,667)	358,333	-645.3%

SELF FUNDED DENTAL INSURANCE

2007 BUDGET NARRATIVE HIGHLIGHTS

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

Premiums are charged to departments based on employees enrolled in the program. Those premiums are included in each departments budgeted fringe benefit expense for the year.

The plan is administered by a third party administrator so there are no County staff assigned solely to this activity.

Summary of Fund Activity:

The fund is expected to produce a loss of \$4,770 during 2007. Expenses are expected to increase over the 2006 budget because of increased activity. As a result, claims expenses are higher for 2007. In 2007 premium revenues will be sufficient to cover the additional costs and still keep a sufficient fund balance for 2007.

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	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	300,262	599,460	552,751	552,751	545,230
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	277,334	544,468	549,418	549,418	550,000
Total Expenditures	277,334	544,468	549,418	549,418	550,000
Levy Before Adjustments	(22,929)	(54,992)	(3,333)	(3,333)	4,770
Adjustments	22,929	54,992	3,333	3,333	(4,770)
Net Levy After Adjustments	-	-	-	-	-

**Winnebago County
Budget Detail - 2007
Self Funded Dental Insurance
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Insurance Charges	0	0	0	0	2,000	2,000	2,000	NA
Insurance Charges	430,149	446,359	586,731	546,000	595,129	595,129	535,129	-2.0%
interfund Revenues	430,149	446,359	586,731	546,000	597,129	597,129	537,129	-1.6%
Interest-Investments	1,902	3,208	6,516	6,751	8,101	8,101	8,101	20.0%
Interest on Investments	1,902	3,208	6,516	6,751	8,101	8,101	8,101	20.0%
TOTAL REVENUES	432,051	449,567	593,247	552,751	605,230	605,230	545,230	-1.4%
Contractual Services								
Administration Fee	27,813	27,982	38,312	38,438	39,000	39,000	39,000	1.5%
Insurance								
Claim Payments	326,738	356,231	495,690	510,980	511,000	511,000	511,000	0.0%
Other Operating Expenses	354,550	384,212	534,002	549,418	550,000	550,000	550,000	0.1%
TOTAL EXPENSES	354,550	384,212	534,002	549,418	550,000	550,000	550,000	0.1%
LEVY BEFORE ADJUSTMENTS	(77,501)	(65,355)	(59,244)	(3,333)	(55,230)	(55,230)	4,770	-243.1%

FINANCE

Department: 100-015 to 019 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Charles L. Orenstein, CPA
LOCATION: Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54901

TELEPHONE: 236-4873

MISSION STATEMENT:

To provide financial information that is both timely and useful to County management and the general public.

To procure equipment, supplies, and services for the County at the best possible quality and price.

PROGRAM DESCRIPTION:

ACCOUNTS PAYABLE Receive and pay all obligations of the County. Maintain detailed records of outstanding payable balances.

ACCOUNTS RECEIVABLE Record all receipts of the County, prepare billings, customer and client statements, perform collections of past due accounts, and report on balances, and aging.

FIXED ASSETS Maintain records of all fixed assets of the County. Record depreciation of assets and record transfers and disposals of fixed assets. Maintain records and reconcile to actual assets by doing occasional fixed asset inventories.

FINANCIAL REPORTING Prepare monthly and annual financial reports on the County's financial position and results of operations.

AUDIT Coordinate the year end audit, close the County's books, prepare all audit schedules for the auditors and prepare the County's Comprehensive Annual Financial Report.

INTERNAL AUDIT Perform internal audits of departments with cash handling functions.

BUDGET Coordinate and prepare the annual budget for the County Executive.

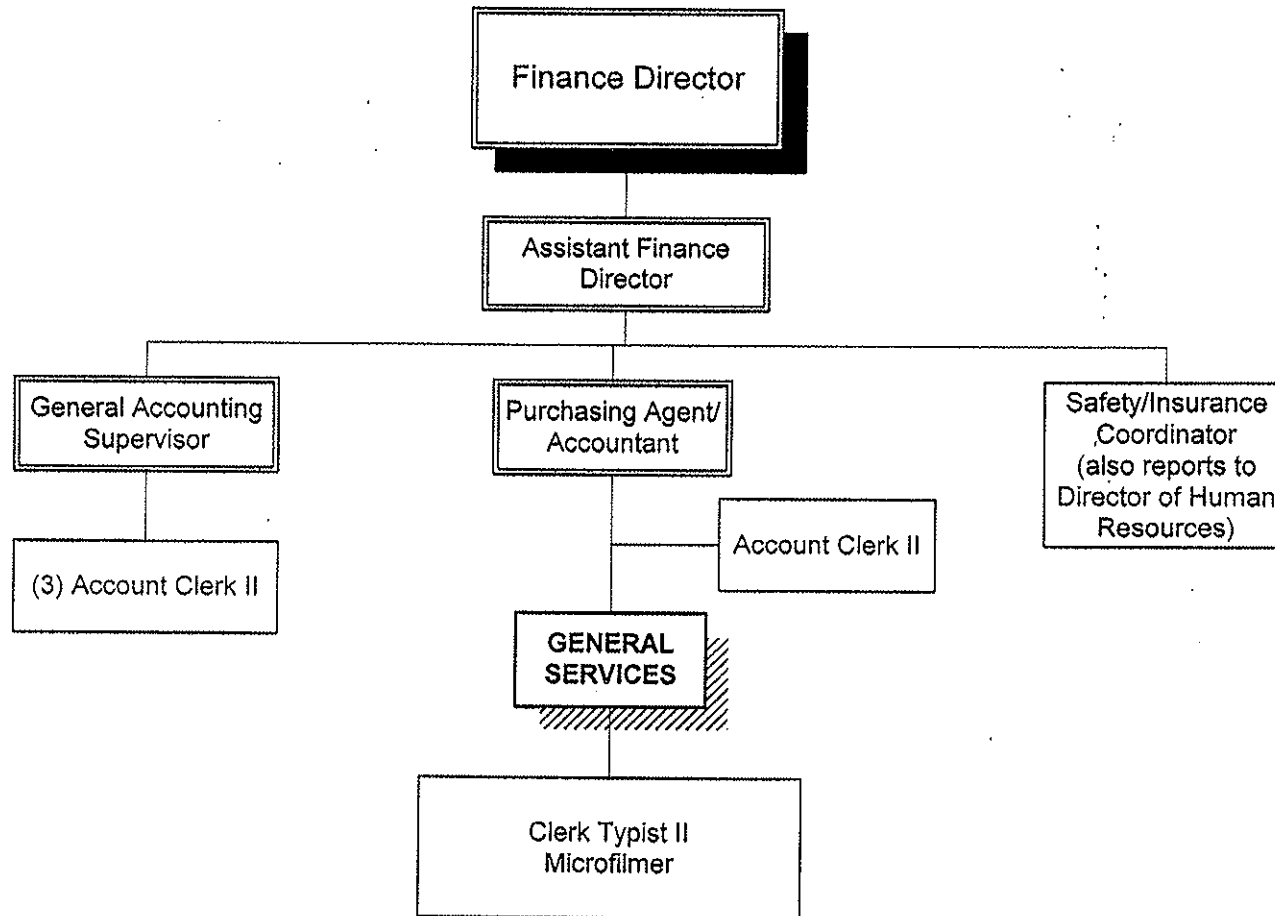
BONDING Coordinate the issuance of County debt with the financial advisors, bond counsel, and rating agency.

CAPITAL IMPROVEMENTS PROGRAM Coordinate and prepare the annual update to the County Capital Improvements - 5 Year Plan.

PURCHASING Identify items and sources, obtain pricing quotes and sealed bids for commodities required by the County. Monitor purchase documents prepared by departments for compliance with County purchasing procedures. Provide technical assistance to departments regarding equipment requirements and purchasing procedures.

INVESTMENTS Invest all County funds ensuring minimum risk and maturity, as funds are needed.

FINANCE



FINANCE

Department: 100-015 & 019 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Charles L. Orenstein, CPA
LOCATION: Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54901

TELEPHONE: 236-4873

2006 ACCOMPLISHMENTS:

1. Maintained the County's Aa2 Moodys bond rating on all debt issued during 2006.
2. Completed the implementation of new Fixed Asset Accounting software.
3. Started implementing electronic funds transfer for vendor payments. These are electronic transfers of funds to pay bills rather than issuing checks. Reduces the chance for check fraud.

2007 GOALS & OBJECTIVES:

1. Expand the use of Electronic Funds Transfers (EFT) for payment of County obligations. Send payment vouchers by e-mail rather than sending the paper voucher for paying County obligations.
2. Look for additional applications for transferring data for entry into PeopleSoft electronically rather than having to do duplicate data entry.
3. Improve financial analysis on a monthly basis so as to identify potential budget overruns before they occur and have budget adjustments approved prior to the funds being spent.
4. Continue to provide monthly closings that are both timely and provide financial data to departments that is accurate.
5. Better assist departments in determining when they may project potential budget overruns in their departments and assist them in the process of obtaining budget transfers.

FINANCE

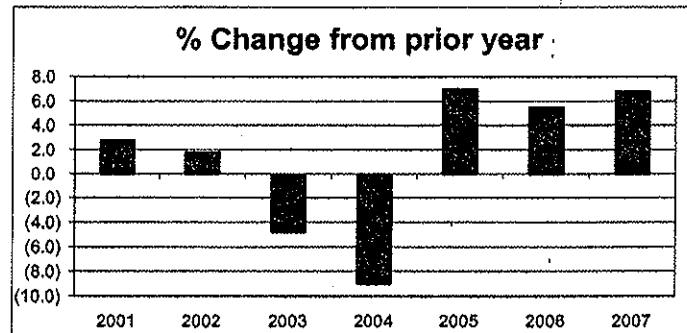
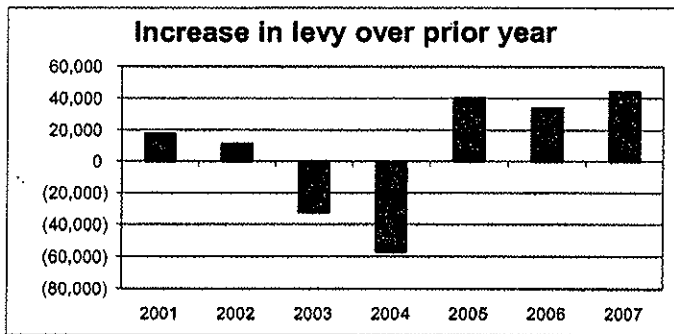
2007 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Full Time	10	10	10	10	9	8	8	8	8	8
Part Time	0	0	0	0	0	0	0	0	0	0
Total	10	10	10	10	9	8	8	8	8	8

There are no changes to the table of organization.

COUNTY LEVY: The tax levy for 2007 is \$695,816, an increase of \$44,355 or 6.8% over 2006.



SIGNIFICANT CHANGES:

The tax levy is up primarily due to normal increases to wages and benefits. There is an increase in the financial services account of \$9,630 due to the increased cost of the amount being charged out to other departments. Also, professional fees are up by \$24,700 because of the requirement to have an actuarial study done to comply with GASB #45 relating to Other Post Employment Benefits and for a consultant to correct several problem we are having with the PeopleSoft financial package. Microfilming services is also increased by \$8,000 due to the microfilming department imaging documentation for the finance department.

Financial Summary Finance

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	18,358	32,557	23,930	23,930	32,880
Labor	276,463	556,993	562,317	562,317	583,379
Travel	1,293	3,078	3,576	3,576	3,576
Capital	-	-	-	-	-
Other Expenditures	45,672	109,069	109,498	109,498	141,741
Total Expenditures	323,429	669,140	675,391	675,391	728,696
Levy Before Adjustments	305,072	636,583	651,461	651,461	695,816
Adjustments	-	-	-	-	-
Net Levy After Adjustments	305,072	636,583	651,461	651,461	695,816

**Winnebago County
Budget Detail - 2007
Finance
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Forms, Copies, Etc.	665	3,134	901	1,530	850	850	850	-44.4%
Public Services	665	3,134	901	1,530	850	850	850	-44.4%
Professional Services	6,400	6,400	6,400	6,400	6,400	6,400	6,400	0.0%
Financial Services	16,000	15,640	23,381	16,000	25,630	25,630	25,630	60.2%
Interfund Revenues	22,400	22,040	29,781	22,400	32,030	32,030	32,030	43.0%
TOTAL REVENUES	23,065	25,174	30,682	23,930	32,880	32,880	32,880	37.4%
Regular Pay	331,203	350,430	369,318	386,315	404,647	404,647	404,647	4.7%
Overtime	118	160	446	224	692	692	692	208.9%
Wages	331,321	350,590	369,764	386,539	405,339	405,339	405,339	4.9%
Fringe Benefits	137,789	154,586	161,585	175,778	182,402	182,402	178,040	1.3%
Fringes	137,789	154,586	161,585	175,778	182,402	182,402	178,040	1.3%
Total Labor Costs	469,111	505,176	531,349	562,317	587,741	587,741	583,379	3.7%
Registration & Tuition	1,483	445	1,035	920	1,000	1,000	1,000	8.7%
Automobile Allowance	396	605	457	1,366	1,525	1,325	1,325	-3.0%
Commercial Travel	345	0	387	0	0	0	0	NA
Meals	194	111	43	407	370	370	370	-9.1%
Lodging	805	779	206	768	896	796	796	3.6%
Other Travel Exp	0	66	0	115	85	85	85	-26.1%
Travel	3,224	2,006	2,128	3,576	3,876	3,576	3,576	0.0%
Capital	0	0	0	0	0	0	0	NA
Office Expenses								
Office Supplies	978	579	1,441	940	790	790	790	-16.0%
Stationery and Forms	375	1,675	1,195	1,600	1,200	1,200	1,200	-26.0%
Printing Supplies	0	716	719	650	670	670	670	3.1%
Print & Duplicate	21	525	1,197	250	300	300	300	20.0%
Postage and Box Rent	217	456	212	430	430	430	430	0.0%
Computer Supplies	444	(75)	29	0	0	0	0	NA
Computer Software	350	412	4,170	0	150	150	150	NA
Subscriptions	573	660	635	630	630	630	630	0.0%
Membership Dues	1,773	709	1,279	660	1,060	1,060	1,060	60.6%
Publish Legal Notices	2,073	1,942	1,641	1,500	1,800	1,800	1,800	20.0%

**Winnebago County
Budget Detail - 2007
Finance
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Operating Expenses								
Telephone	2,078	1,855	1,768	1,700	1,700	1,700	1,700	0.0%
Small Equipment	669	280	222	400	350	350	350	-12.5%
Contractual Services								
Equipment Repairs	894	60	30	75	75	75	75	0.0%
Accounting - Auditing	69,651	78,831	65,608	75,790	74,300	74,300	74,300	-2.0%
Data Processing	75,747	399	0	2,650	2,500	2,500	2,500	-5.7%
Professional Service	776	268	10	300	10,000	5,000	25,000	8233.3%
Collection Services	0	5,448	12,177	7,000	7,000	7,000	7,000	0.0%
Operating Licenses & Fees	0	10	79,556	0	50	50	50	NA
Other Sundry & Fixed Charges								
Spec Service Awards	550	550	550	50	50	50	50	0.0%
Other Miscellaneous	0	45	0	0	0	0	0	NA
Interfund Expenses								
Printing Supplies	650	0	0	0	0	0	0	NA
Print & Duplicate	5,110	9,353	8,361	9,300	9,000	9,000	9,000	-3.2%
Postage and Box Rent	4,294	3,896	4,602	4,635	4,450	4,450	4,450	-4.0%
Food	0	0	40	75	75	75	75	0.0%
Equipment Repairs	912	495	396	363	363	363	363	0.0%
Microfilming Services	1,444	81	0	500	8,500	8,500	8,500	1600.0%
Prop. & Liab. Insurance	2,220	2,052	1,953	0	1,730	1,730	1,298	NA
Other Operating Expenses	171,800	111,221	187,790	109,498	127,173	122,173	141,741	29.4%
TOTAL EXPENSES	644,135	618,403	721,266	675,391	718,790	713,490	728,696	7.9%
LEVY BEFORE ADJUSTMENTS	621,070	593,229	690,585	651,461	685,910	680,610	695,816	6.8%

FINANCE PROGRAM BUDGETS

COST CENTER NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2007 ADOPTED	2005 ADOPTED	2005 ADOPTED	2007 OVER 2006	2006 OVER 2005
FINANCE												
Finance	015	458,119	2,660	-	137,883	598,662		598,662	545,206	517,103	9.8	5.4
Revenues	015						25,680	(25,680)	(16,030)	(16,000)	60.2	0.2
Purchasing	019	125,260	916	-	3,858	130,034		130,034	130,185	124,278	(0.1)	4.8
Revenues	019						7,200	(7,200)	(7,900)	(7,900)	(8.9)	0.0
Grand Totals		583,379	3,576	-	141,741	728,696	32,880	695,816	651,461	617,481	6.8	5.5

GENERAL SERVICES

Department: 620-XXX Fund: General Services
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Charles L. Orenstein, CPA
LOCATION: Winnebago County
448 Algoma Boulevard
Oshkosh, Wisconsin 54901

TELEPHONE: 236-4873

MISSION STATEMENT:

To provide quality centralized printing, mailroom and microfilming services to all other County departments in a timely and cost effective manner.

PROGRAM DESCRIPTION:

PRINTING Provides large volume professional photocopier services to departments of the County at a competitive price. Also maintains an inventory of printing supplies for use by departments within the County.

MAILROOM Processes County departments' incoming and outgoing letters and packages.

MICROFILM Transfers to microfilm various departments' documents for future reference.

GENERAL SERVICES

Department: 620-XXX Fund: General Services
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Charles L. Orenstein, CPA
LOCATION: Winnebago County
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-4873

2006 ACCOMPLISHMENTS:

- 1. Replaced some photocopiers with color-enabled units to eliminate the need for many small color printers that are generally more expensive to operate and produce lower quality prints.**
- 2. Replaced some older copiers with updated models and added faxing capabilities in some locations.**
- 3. Continued to provide quality black & white and color printing services.**

2007 GOALS & OBJECTIVES:

- 1. To begin to offer scanning services to County departments as an alternative to microfilming or paper storage.**
- 2. To continue to provide quality printing and mail services to County departments in a timely manner.**
- 3. To continue to promote the color copying capabilities of the department to eliminate outsourcing of these jobs.**

GENERAL SERVICES

2007 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Full Time	5	5	4	4	4	3	3	3	2	2
Part Time	0	0	1	1	1	1	0	0	0	0
Total	5	5	5	5	5	4	3	3	2	2

There are no changes to the table of organization for 2007.

COUNTY LEVY: The General Services Fund is a proprietary activity and as such, generally operates with very little tax levy. Most of the department's costs are charged back to user departments. The 2007 levy is \$17,369, an increase of \$13,869 or 396.26%. This large increase in levy is the result of a large reduction of the work sent to General Services for Microfilming. The result is that we are not able to bill back the time to departments that would normally use this service. Our intention is to shift the duties of the person who previously did the microfilming to imaging. The first department to be used as a test is the Finance Department. Imaging invoices and bills should dramatically reduce the paper storage space requirements of that department and make it easier for user departments to view bills without having to call Finance personnel for assistance.

SIGNIFICANT CHANGES:

Printing- 740

Printing Supplies - Increase in account of \$3,000 because of the increase in paper cost.

Equipment Rental - This account is increasing by \$6,500 due to more use of the leased copiers.

Forms, Copies, etc. - This is the corresponding account for billing out the equipment rental charges.

Photocopy Revenue - This account has been reduced by \$12,000 to more closely reflect previous usage.

Mail – 741

Postage and Box Rent - The increase in this account is due to increases in the postage rates in 2006 and planned increase in May of 2007.

Microfilm-742

Telephone - The switchboard phone expense is not being charged to this department because this department is no longer the switchboard call center.

**Financial Summary
General Services**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	226,874	462,448	495,800	486,800	478,200
Labor	48,949	85,860	93,679	84,679	86,344
Travel	-	-	-	-	-
Capital	-	-	-	-	6,000
Other Expenditures	206,630	384,401	380,009	380,009	403,225
Total Expenditures	255,580	470,261	473,688	464,688	495,569
Levy Before Adjustments	28,705	7,813	(22,112)	(22,112)	17,369
Adjustments	(25,205)	(4,313)	25,612	25,612	
Net Levy After Adjustments	3,500	3,500	3,500	3,500	17,369

**Winnebago County
Budget Detail - 2007
General Services
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Offset Revenue	1,611	1,652	2,437	1,700	1,700	1,700	1,700	0.0%
Mail Service Revenue	222	79	0	0	0	0	0	NA
Public Services	1,833	1,731	2,437	1,700	1,700	1,700	1,700	0.0%
Mail Service Revenue	1,735	7,386	9,388	8,000	8,500	8,500	8,500	6.3%
Intergovernmental Services	1,735	7,386	9,388	8,000	8,500	8,500	8,500	6.3%
Forms, Copies, Etc.	0	158,530	172,661	179,000	180,000	180,000	180,000	0.6%
Photocopy Revenue	69,646	68,281	67,550	80,000	68,000	68,000	68,000	-15.0%
Mail Service Revenue	201,110	190,522	188,882	210,000	210,000	210,000	210,000	0.0%
Microfilming Revenue	11,970	11,614	7,380	8,100	10,000	10,000	10,000	23.5%
Interfund Revenues	282,726	428,946	436,473	477,100	468,000	468,000	468,000	-1.9%
Interest-Investments	851	63	0	0	0	0	0	NA
Interest on investments	851	63	0	0	0	0	0	NA
Other Miscellaneous Revenues	3	0	0	0	0	0	0	NA
Miscellaneous Revenues	3	0	0	0	0	0	0	NA
TOTAL REVENUES	287,147	438,126	448,299	466,800	478,200	478,200	478,200	-1.8%
Regular Pay	53,422	78,116	80,357	58,464	59,993	59,993	59,993	2.6%
Overtime	206	21	68	0	0	0	0	NA
Wages	53,628	78,137	80,425	58,464	59,993	59,993	59,993	2.6%
Fringe Benefits	17,761	34,329	30,643	26,215	26,997	26,997	26,351	0.5%
Compensated Absences	1,079	4,868	3,116	0	0	0	0	NA
Fringes	18,840	39,197	33,759	26,215	26,997	26,997	26,351	0.5%
Total Labor Costs	72,468	117,334	114,185	84,679	86,990	86,990	86,344	2.0%
Other Equipment	0	0	0	0	6,000	6,000	6,000	NA
Capital	0	0	0	0	6,000	6,000	6,000	NA
Office Expenses								
Office Supplies	635	810	1,178	1,050	1,300	1,300	1,300	23.8%
Printing Supplies	54,263	7,646	13,117	10,640	14,900	14,900	14,900	40.0%
Postage and Box Rent	173,829	170,791	169,739	166,000	175,000	175,000	175,000	5.4%
Computer Supplies	227	0	24	0	0	0	0	NA
Computer Software	0	0	0	0	250	250	250	NA
Microfilming Supplies	126	678	411	0	0	0	0	NA

**Winnebago County
Budget Detail - 2007
General Services
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Operating Expenses								
Telephone	1,770	3,211	2,574	3,500	180	180	180	-94.9%
Small Equipment	69	30	83	300	1,300	1,300	1,300	333.3%
Contractual Services								
Equipment Repairs	4,057	3,818	2,220	440	1,830	1,830	1,830	315.9%
Data Processing	0	0	0	0	2,260	2,260	2,260	NA
Microfilming Services	78	635	265	0	650	650	650	NA
Other Contract Serv.	22,461	23,217	22,955	24,000	24,000	24,000	24,000	0.0%
Rental Expenses								
Equipment Rental	120,312	162,522	173,564	173,980	180,480	180,480	180,480	3.7%
Depreciation & Amortization								
Depreciation Expense	6,597	6,050	1,968	0	0	0	0	NA
Interfund Expenses								
Printing Supplies	(40,205)	0	0	0	0	0	0	NA
Print & Duplicate	63	73	56	0	0	0	0	NA
Equipment Repairs	120	99	132	99	66	66	66	-33.3%
Prop. & Liab. Insurance	1,020	1,272	1,062	0	1,345	1,345	1,009	NA
Other Uses of Funds								
Loss on Sale of Assets	0	670	0	0	0	0	0	NA
Other Operating Expenses	<u>345,422</u>	<u>381,522</u>	<u>389,347</u>	<u>380,009</u>	<u>403,561</u>	<u>403,561</u>	<u>403,225</u>	<u>6.1%</u>
TOTAL EXPENSES	<u>417,890</u>	<u>498,856</u>	<u>503,531</u>	<u>464,688</u>	<u>496,551</u>	<u>496,551</u>	<u>495,569</u>	<u>6.6%</u>
LEVY BEFORE ADJUSTMENTS	<u>130,743</u>	<u>60,730</u>	<u>55,233</u>	<u>(22,112)</u>	<u>18,351</u>	<u>18,351</u>	<u>17,369</u>	<u>-178.8%</u>

GENERAL SERVICES PROGRAM BUDGETS

COST CENTER NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2007 ADOPTED	2006 ADOPTED	2005 ADOPTED	2007 OVER 2006	2006 OVER 2005
GENERAL SERVICES												
Printing	740	48,048	-	-	192,322	238,370	249,700	(11,330)	(33,696)	(40,641)	(66.4)	(17.1)
Mail Service	741	16,118	-	-	205,260	221,378	218,500	2,878	15,861	17,729	(81.9)	(10.5)
Microfilming	742	24,178	-	6,000	5,643	35,821	10,000	25,821	(4,277)	28,270	(703.7)	(115.1)
Grand Totals		<u>86,344</u>	<u>-</u>	<u>6,000</u>	<u>403,225</u>	<u>495,569</u>	<u>476,200</u>	17,369	(22,112)	5,358	(178.8)	(512.7)
Other Adjustment									25,612	37,679	(100.0)	(32.0)
(Income)/Loss on cash flow basis								<u>17,369</u>	<u>3,500</u>	<u>43,037</u>		

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2007

<u>Department</u>	<u>Description</u>	<u>Quant</u>	<u>Special Equip (Note)</u>	<u>Other</u>	<u>Capital Outlay</u>
General Serivces	High-volume scanner	1	6,000	-	6,000

NOTE: ALL SPECIAL EQUIPMENT SPECIFICATIONS SHALL BE APPROVED BY THE INFORMATION SYSTEMS DIRECTOR

PROPERTY AND LIABILITY INSURANCE FUND

Department: 631-721 Fund: Property and Liability
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Charles L. Orenstein, CPA
LOCATION: Winnebago County
448 Algoma Boulevard
Oshkosh, Wisconsin 54901

TELEPHONE: 236-4873

MISSION STATEMENT:

To provide adequate property and liability coverage to all County departments. To act as a source to pay property and liability losses, deductibles, and self-insured exposures.

PROGRAM DESCRIPTION:

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. Premiums are charged back to County departments. Losses are processed through this department. Different deductible limits are set for various types of losses. Deductible payments are made through this department and get charged back to user departments as additional insurance charges. All departments are charged for a portion of the deductibles based on their loss histories. The staff in this department follows up on losses and obtains funds from the damaging party's insurance companies (called subrogation) where possible.

PROPERTY AND LIABILITY INSURANCE FUND

2007 BUDGET NARRATIVE HIGHLIGHTS

Winnebago County along with the majority of other Wisconsin counties participates in WCMIC, a risk-sharing pool, for its liability insurance. Premiums are paid to WCMIC annually, there is a \$50,000 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. Dividends by policy year, if available, are based on profit of the entity. The County also self-insures for some miscellaneous items through this fund. This is an internal service fund and as such pays all of the related insurance expenses directly from this fund and in turn charges all departments a "premium" for this coverage which is recognized as revenue in this fund.

Property insurance is purchased through various companies for the different facilities. Again, premiums are charged back to the various departments covered by the policies. Departments are also charged back for a portion of deductible payments based on past history and projections of current year expenses.

We maintain a fund balance of around \$500,000 in this fund to protect us in case there are significant deductible claims to be paid in a short period of time. Normally, a surplus or deficit is budgeted each year so to maintain a fund balance around \$500,000. Winnebago County has allowed the fund balance to build up in the most recent years due to the uncertainty of the insurance industry and possible premium increases.

FUND MANAGEMENT:

The fund is managed by the Finance Department. Claims covered by the liability insurance program are handled by WCMIC. All self-insured claims are handled by the County Insurance Coordinator.

SUMMARY OF ACTIVITY 2007:

A deficit of \$140,877 is budgeted for 2007. Insurance purchased from the outside to cover the County has declined in recent years and will continue in 2007. Claim payments remain relatively stable as will insurance recoveries. However, these are difficult to forecast. Insurance charged to departments will be almost fully reinstated during 2007. We are still planning to draw down the balance in 2007 until it has been reduced to a more reasonable level. Last year we suspended charging departments to draw down the 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.

**Financial Summary
Property & Liability Insurance**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	31,473	56,000	52,288	52,288	661,744
Labor	16,466	33,436	33,097	33,097	34,525
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	526,772	962,769	981,161	938,641	768,096
Total Expenditures	543,238	996,205	1,014,258	971,738	802,621
Levy Before Adjustments	511,764	940,205	961,970	919,450	140,877
Adjustments	(511,764)	(940,205)	(961,970)	(919,450)	(140,877)
Net Levy After Adjustments	-	-	-	-	-

**Winnebago County
Budget Detail - 2007
Property & Liability Insurance
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Insurance Charges	897,996	845,059	835,674	0	801,744	801,744	601,744	NA
Interfund Revenues	897,996	845,059	835,674	0	801,744	801,744	601,744	NA
Interest-Investments	35,452	36,904	46,946	52,288	60,000	60,000	60,000	14.7%
Interest on Investments	35,452	36,904	46,946	52,288	60,000	60,000	60,000	14.7%
TOTAL REVENUES	933,448	881,963	882,620	52,288	861,744	861,744	661,744	1165.6%
Regular Pay	19,113	20,330	21,378	22,180	23,510	23,510	23,510	6.0%
Wages	19,113	20,330	21,378	22,180	23,510	23,510	23,510	6.0%
Fringe Benefits	8,624	9,784	10,651	10,917	11,285	11,285	11,015	0.9%
Fringes	8,624	9,784	10,651	10,917	11,285	11,285	11,015	0.9%
Total Labor Costs	27,737	30,114	32,029	33,097	34,795	34,795	34,525	4.3%
Office Expenses								
Postage and Box Rent	0	12	0	30	25	25	25	-16.7%
Operating Expenses								
Telephone	148	137	89	125	100	100	100	-20.0%
Insurance								
Prop & Liab Insurance	694,444	582,898	583,414	719,767	673,237	673,237	673,237	-6.5%
Claim Payments	187,960	47,567	373,143	150,000	168,500	168,500	168,500	12.3%
Insurance Recoveries	(134,952)	(19,257)	(85,841)	(50,000)	(75,000)	(75,000)	(75,000)	50.0%
Other Sundry & Fixed Charges								
Tax Refunds	0	0	1,434	0	0	0	0	NA
Interfund Expenses								
Equipment Repairs	144	0	66	100	50	50	50	-50.0%
Prop. & Liab. Insurance	2,592	756	1,802	0	1,578	1,578	1,184	NA
Other Operating Transfers								
Other Transfers Out	0	454,075	0	118,619	0	0	0	0.0%
Other Operating Expenses	750,336	1,066,188	874,107	938,641	768,490	768,490	768,096	-18.2%
TOTAL EXPENSES	778,073	1,096,302	906,136	971,738	803,285	803,285	802,621	-17.4%
LEVY BEFORE ADJUSTMENTS	(155,374)	214,340	23,516	919,450	(58,459)	(58,459)	140,877	-54.7%

INFORMATION SYSTEMS

Department: 100-022 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Patty Francour
LOCATION: Winnebago County
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-4708

MISSION STATEMENT:

To support the activities of our customer Departments by assisting in the efficient and effective collection, storage, processing and communication of voice, image, data and video information.

PROGRAM DESCRIPTION:

TRAINING Provide in-house training to our customers in the use of a wide variety of office automation systems.

USER SUPPORT Operate and maintain computer and telecommunications systems and supply help desk support on related devices and software.

INVENTORY Maintain detailed records of all county computer hardware, software, and telecommunications equipment.

BUDGET Determine needs/requirements for computer and telecommunication requests as part of the annual budget process.

NETWORK INFRASTRUCTURE Maintain the connectivity systems and fiber optic network supporting the county's business application systems.

PUBLIC SAFETY Maintain and support the Public Safety Systems within Winnebago County.

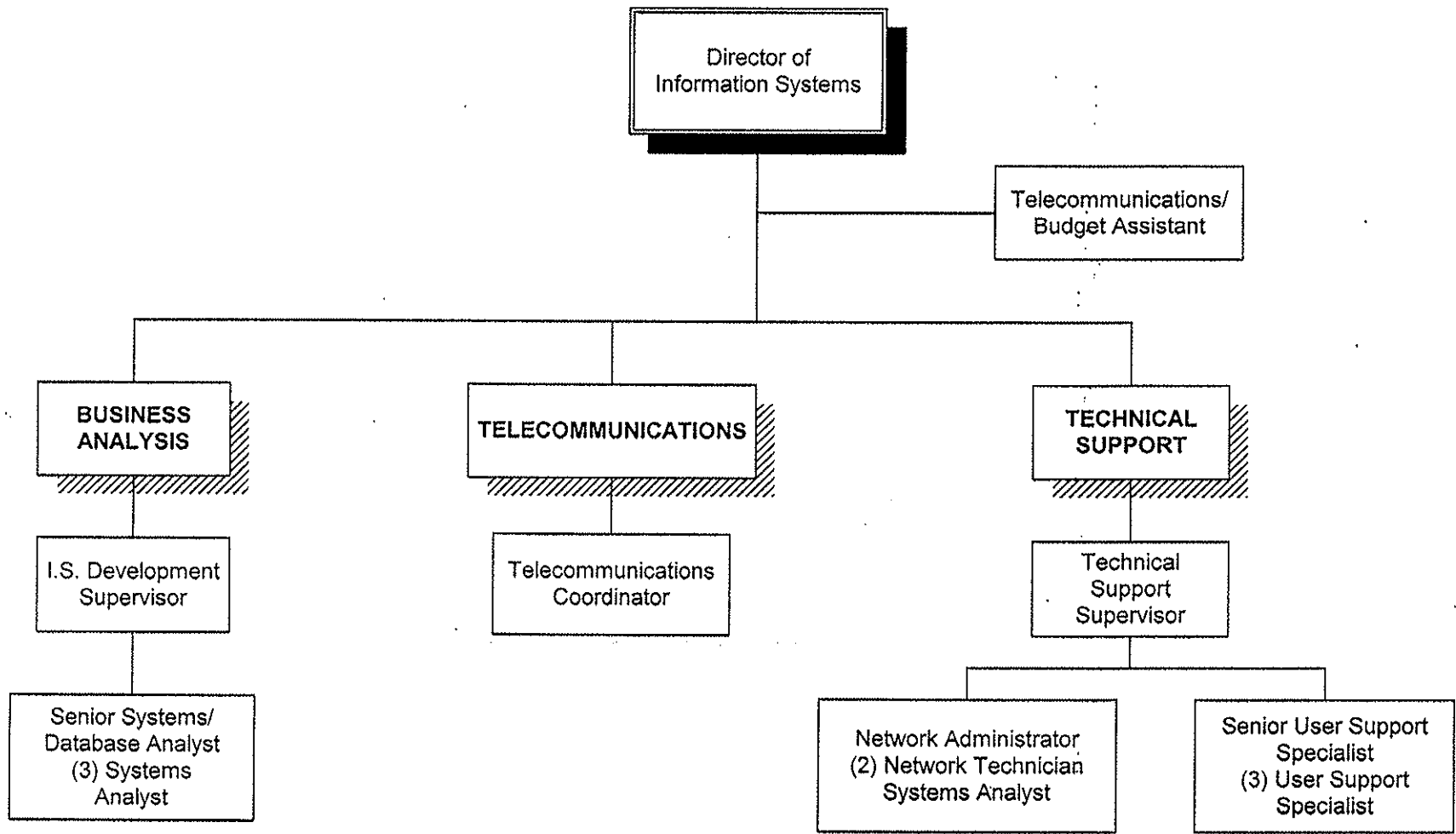
SYSTEM DESIGN & DEVELOPMENT Provide user support in the design and development of custom applications.

PROJECT MANAGEMENT Provide management and support in the acquisition of purchased software and applications for County departments.

IMAGING Coordinate and administer imaging systems.

INTERNET Establish and maintain the connection between the county's computer systems and the Internet at large.

INFORMATION SYSTEMS



INFORMATION SYSTEMS

Cost Center: 100-022 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Patty Francour
LOCATION: Winnebago County
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-4708

2006 ACCOMPLISHMENTS

1. Managed the imaging project to get the first two departments live – Zoning and Park View Health Center. This system will reduce space requirements and simplify document retrieval.
2. Upgraded our anti-virus protection converting from Norton to Trend Micro.
3. Upgraded the Citrix servers to version 4 which will enhance printing.
4. Added to our inventory in tracking servers and networking devices which aids in planning and budgeting.
5. Completed the voice and data layer for the new Park View facility. Designed the three communications closets.
6. Expanded infrastructure at the Expo Center to accommodate more data and IP telephony.
7. Brought into compliance the wiring through the Safety Building servicing the Beach Building / District Attorney's office.
8. Upgraded our Exchange server to enhance our e-mail system.
9. Assisted in the completion of video conferencing install for the courts. This system will save the Sheriff's department significant staff time.
10. Assisted in the implementation of video surveillance for EAA.
11. Negotiated new cellular contract, revised cell phone policy, and distributed new phones.
12. Consolidated our databases to SQL reducing support requirements for multiple platforms.
13. Upgraded our remote access capabilities allowing more users to work mobile.
14. Assisted in the implementation of TRACS which gives officers the ability to print electronic tickets.
15. Worked toward eliminating NT as an operating system on our network within the limit of the current year's budget.

16. **Disposed of old equipment via the Public Surplus website getting some return from the sale.**
17. **Brought DHS electronic claims into compliance with HIPPA regulations.**
18. **Expanded reporting capabilities for Public Safety applications and provided system project management. Delivered data to the State of Wisconsin Justice Information sharing Initiative for Law Enforcement officials.**
19. **Continued participation in the FoxComm Consortium activities.**

2007 GOALS & OBJECTIVES

1. **Upgrade the Microsoft Office 97 Suite of applications to a more current version.**
2. **Upgrade server operating systems to a more current version.**
3. **Continue participation in the FoxComm public safety consortium. On-going upgrades will continue for CAD and RMS.**
4. **Plan and design the relocation of the fiber terminated at the Park View Pavilion due to the razing of that building.**
5. **Complete the move of the necessary hardware related to the new Park View facility.**
6. **Start the upgrade of our main telephone switching equipment. Our first priority will be Park View, in coordination with their move.**
7. **Assist in the separation of the 911 phone switch and the Winnebago County administrative switch located at the Sheriff's Office.**
8. **Review wireless options for the network infrastructure. Possibly external hot spots to aid in the use of TRACS and wireless access contained to a specific building.**
9. **Plan for the upgrade of our voice mail system - Audix.**
10. **Plan and assist in implementing a new Electronic Charting System for Park View to consolidate two existing applications.**
11. **Upgrade the software supporting the Public Health Department.**
12. **Complete the removal of NT from our network.**
13. **Provide on-going input and IT support for the FoxComm User Technical Committee. Deliver data from the Law Records Management System to the District Attorney data system.**

INFORMATION SYSTEMS

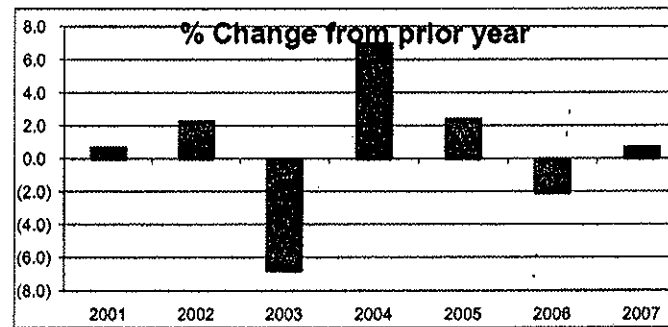
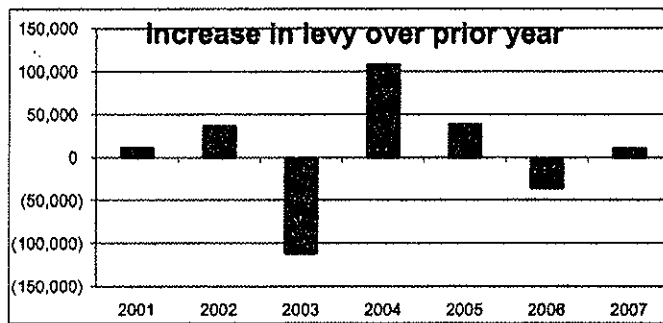
2007 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Full Time	16	18	17	17	17	17	17	17	17	17
Part Time	0	0	0	1	1	1	1	1	1	0
Total	16	18	17	18	18	18	18	18	18	17

The part-time Telecommunications Assistant position will be eliminated from the table of organization for 2007.

COUNTY LEVY: The tax levy for 2007 is \$1,661,093, an increase of \$10,858 or 0.7% over 2006



SIGNIFICANT CHANGES:

Expenses:

Small Equipment - Account was increased \$4,000 for a digital circuit pack for the phone system.

Data Processing - Account increased \$10,031 due to increases in the maintenance contracts for equipment and software.

TECHNOLOGY REPLACEMENT FUND:

The technology replacement fund was established in 2000. This fund was established to accumulate funds for the replacement of personal computers, desktop software, servers and other devices related to our computer network. Rather than borrowing for these rather short-term items, it would be more appropriate to accumulate funds and pay as we go. 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. There will be a decline in fund balance which is appropriate as we plan on a major software package upgrade during 2007. We will be upgrading our Office Suite (MS Office). Our current version is the 1997 version which is at the end of its useful life.

**Financial Summary
Information Systems**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	84,101	96,075	96,075	96,075	97,862
Labor	637,693	1,249,579	1,335,668	1,335,668	1,330,414
Travel	5,315	28,000	35,000	28,000	28,000
Capital	2,475	-	85,855	-	-
Other Expenditures	187,074	382,642	399,921	382,642	400,541
Total Expenditures	832,557	1,660,221	1,856,444	1,746,310	1,758,955
Levy Before Adjustments	748,456	1,564,146	1,760,369	1,650,235	1,661,093
Adjustments	-	-	-	-	-
Net Levy After Adjustments	748,456	1,564,146	1,760,369	1,650,235	1,661,093

**Winnebago County
Budget Detail - 2007
Information Systems**

100 - 022

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Cip I (B)	0	9,310	0	0	0	0	0	NA
Intergovernmental	0	9,310	0	0	0	0	0	NA
Forms, Copies, Etc.	22	80	0	0	0	0	0	NA
Public Services	22	80	0	0	0	0	0	NA
Cost Share - Municipalities	49,913	57,446	43,704	82,325	84,434	84,434	84,434	2.6%
Intergovernmental Services	49,913	57,446	43,704	82,325	84,434	84,434	84,434	2.6%
D.P. Services	10,750	12,346	24,892	10,750	10,750	10,750	10,750	0.0%
Interfund Revenues	10,750	12,346	24,892	10,750	10,750	10,750	10,750	0.0%
Interest on Investments	0	0	0	0	0	0	0	NA
Other Miscellaneous Revenues	0	0	768	0	0	0	0	NA
Cost Sharing Allocations	8,856	7,217	5,157	3,000	2,678	2,678	2,678	-10.7%
Miscellaneous Revenues	8,856	7,217	5,925	3,000	2,678	2,678	2,678	-10.7%
TOTAL REVENUES	69,541	86,399	74,321	96,075	97,862	97,862	97,862	1.9%
Regular Pay	872,718	890,565	904,757	939,795	938,593	938,593	938,593	-0.1%
Labor & Fringes Allocated	(11,236)	0	0	0	0	0	0	NA
Overtime	19,180	2,575	5,857	5,001	4,992	4,992	4,992	-0.2%
Wages	880,662	893,140	910,614	944,796	943,585	943,585	943,585	-0.1%
Fringe Benefits	350,882	368,155	379,266	390,872	396,306	396,306	386,829	-1.0%
Fringes	350,882	368,155	379,266	390,872	396,306	396,306	386,829	-1.0%
Total Labor Costs	1,231,544	1,261,295	1,289,880	1,335,668	1,339,891	1,339,891	1,330,414	-0.4%
Registration & Tuition	12,185	2,070	16,996	22,750	22,750	22,750	22,750	0.0%
Automobile Allowance	6,022	4,559	3,999	2,800	2,800	2,800	2,800	0.0%
Commercial Travel	277	0	0	0	0	0	0	NA
Meals	895	683	443	1,100	1,100	1,100	1,100	0.0%
Lodging	2,458	1,073	1,022	1,200	1,200	1,200	1,200	0.0%
Other Travel Exp	419	339	342	150	150	150	150	0.0%
Travel	22,256	8,723	22,801	28,000	28,000	28,000	28,000	0.0%
Other Improvements	93,043	45,983	0	0	0	0	0	NA
Other Equipment	30,855	0	4,745	0	0	0	0	NA
Capital	123,698	45,983	4,745	0	0	0	0	NA

**Winnebago County
Budget Detail - 2007
Information Systems**

100 - 022

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Office Expenses								
Office Supplies	1,505	936	1,030	900	925	925	925	2.8%
Stationery and Forms	64	0	0	0	0	0	0	NA
Printing Supplies	0	220	184	200	200	200	200	0.0%
Postage and Box Rent	842	605	204	800	800	400	400	-50.0%
Computer Supplies	2,045	3,388	2,050	3,100	3,100	3,100	3,100	0.0%
Computer Software	29,272	12,326	13,864	14,600	14,600	14,600	14,600	0.0%
Subscriptions	358	358	466	500	3,000	3,000	3,000	500.0%
Membership Dues	475	550	75	700	200	200	200	-71.4%
Operating Expenses								
Telephone	28,114	26,744	24,651	29,000	30,000	27,000	27,000	-6.9%
Telephone Supplies	1,954	1,871	1,915	1,800	1,800	1,800	1,800	0.0%
Telephone Comm Lines	19,748	13,892	5,137	2,000	2,000	2,000	2,000	0.0%
Small Equipment	3,600	9,127	10,507	8,000	12,000	12,000	12,000	50.0%
Contractual Services								
Equipment Repairs	15,524	26,497	42,229	45,000	45,132	45,132	45,132	0.3%
Data Processing	140,450	212,486	172,674	293,528	303,557	303,557	303,557	3.4%
Professional Service	2,350	10,900	2,987	15,000	15,000	15,000	15,000	0.0%
Other Sundry & Fixed Charges								
Other Miscellaneous	0	58	0	0	0	0	0	NA
Interfund Expenses								
Printing Supplies	420	0	0	100	0	0	0	0.0%
Print & Duplicate	367	721	829	800	800	800	800	0.0%
Postage and Box Rent	69	42	45	300	100	100	100	-66.7%
Motor Fuel	447	538	516	600	600	600	600	0.0%
Lubricants	5	0	0	0	0	0	0	NA
Vehicle Repairs	0	0	0	300	300	300	300	0.0%
Equipment Repairs	(71,266)	(35,715)	(35,043)	(34,584)	(34,716)	(34,716)	(34,716)	0.4%
Prop. & Liab. Insurance	6,852	6,516	6,448	0	6,056	6,056	4,543	NA
Other Operating Expenses	<u>183,198</u>	<u>292,061</u>	<u>250,766</u>	<u>382,642</u>	<u>405,454</u>	<u>402,054</u>	<u>400,541</u>	<u>4.7%</u>
TOTAL EXPENSES	<u>1,560,698</u>	<u>1,608,062</u>	<u>1,568,193</u>	<u>1,746,310</u>	<u>1,773,345</u>	<u>1,769,945</u>	<u>1,758,955</u>	<u>0.7%</u>
LEVY BEFORE ADJUSTMENTS	<u>1,491,155</u>	<u>1,521,663</u>	<u>1,493,871</u>	<u>1,650,235</u>	<u>1,675,483</u>	<u>1,672,083</u>	<u>1,661,093</u>	<u>0.7%</u>

Financial Summary Technology Replacement

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	-	-	-	-	-
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	14,541	226,900	226,900	226,900	456,965
Total Expenditures	14,541	226,900	226,900	226,900	456,965
Levy Before Adjustments	14,541	226,900	226,900	226,900	456,965
Adjustments	18,100	18,100	18,100	18,100	(207,677)
Net Levy After Adjustments	32,641	245,000	245,000	245,000	249,288

**Winnebago County
Budget Detail - 2007
Technology Replacement
100 - 023**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
D.P. Services	26,000	0	0	0	0	0	0	NA
Interfund Revenues	<u>26,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	NA
TOTAL REVENUES	<u>26,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	NA
Other Equipment	60,492	61,086	30,992	0	0	0	0	NA
Capital	<u>60,492</u>	<u>61,086</u>	<u>30,992</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	NA
Office Expenses								
Computer Software	41,010	23,058	89,550	0	237,371	237,371	237,371	NA
Operating Expenses								
Small Equipment	42,434	24,738	100,395	226,900	219,594	219,594	219,594	-3.2%
Other Operating Expenses	<u>83,444</u>	<u>47,796</u>	<u>189,945</u>	<u>226,900</u>	<u>456,965</u>	<u>456,965</u>	<u>456,965</u>	<u>101.4%</u>
TOTAL EXPENSES	<u>143,936</u>	<u>108,883</u>	<u>220,938</u>	<u>226,900</u>	<u>456,965</u>	<u>456,965</u>	<u>456,965</u>	<u>101.4%</u>
LEVY BEFORE ADJUSTMENTS	<u>117,936</u>	<u>108,883</u>	<u>220,938</u>	<u>226,900</u>	<u>456,965</u>	<u>456,965</u>	<u>456,965</u>	<u>101.4%</u>

FACILITIES MANAGEMENT

Department: 100-025 to 027 Fund: General Fund
2007 BUDGET NARRATIVE

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

TELEPHONE: 236-4788

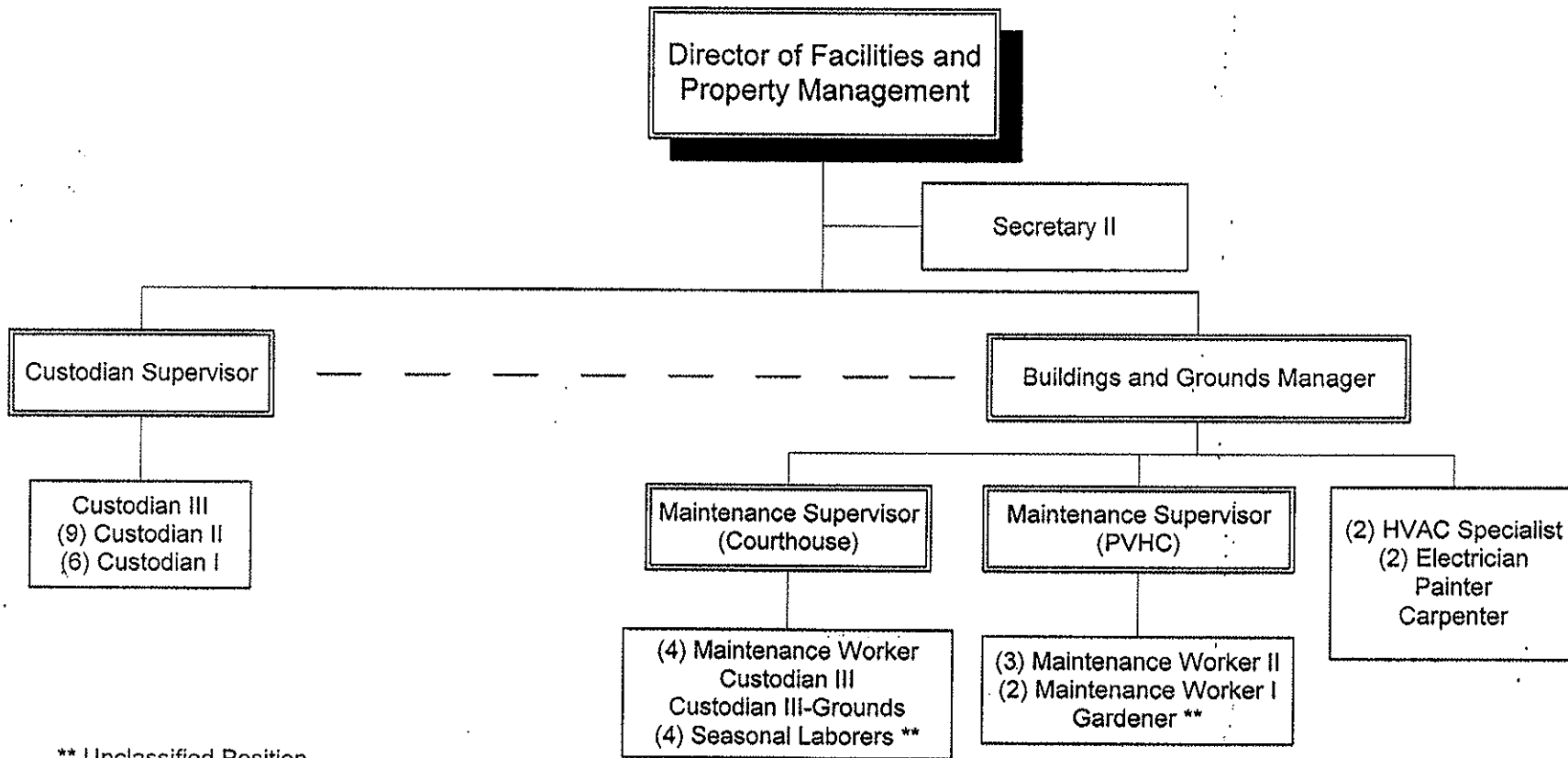
MISSION STATEMENT:

To provide a safe, efficient environment for the administration and operation of the County programs and services. To use efficient and cost effective facility management practices to provide adequate workspace for the staff and efficient access to services by the public.

PROGRAM DESCRIPTION:

The Winnebago County Facility Management Department services over 800,000 square feet of buildings and their respective grounds. Major services of the department include: climate control, space planning, energy management, preventive maintenance, mechanical/electrical repairs, light construction, housekeeping, liaison with contracted services, grounds and lots maintenance, signage, building security and lock services. These services are being monitored through a computerized facilities management program to assure control of priorities and efficient labor use. In addition to the previous services, the department provides consultation to other departments and Directors and manages major construction/renovation projects with Architects and Contractors.

FACILITIES AND PROPERTY MANAGEMENT



** Unclassified Position

FACILITIES MANAGEMENT

Department: 100-025 to 027 Fund: General Fund
2007 BUDGET NARRATIVE

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

TELEPHONE: 236-4788

2006 ACCOMPLISHMENTS:

1. Completed the replacement of the air conditioning plant for the Oshkosh Human Services Building
2. Completed the replacement of the roof for the Oshkosh Human Services Building
3. Repaved the Courthouse parking lot
4. Worked with the Park View Health center staff to complete the design of a new long-term skilled nursing facility. Began construction on the new facility
5. Repaired the Courthouse access ramp
6. Upgraded card access panels
7. Increased interdepartmental assistance reducing maintenance costs for other departments
8. Completed 9,524 work orders of which 3,864 work orders were for preventive maintenance

2007 GOALS & OBJECTIVES:

1. Maintain County facilities, grounds and equipment to provide a safe and comfortable environment for staff and visitors
2. Continue to improve facilities when practical and economically feasible
3. Provide interdepartmental assistance to other departments
4. Continue to reduce the energy and utility costs for the County

FACILITIES MANAGEMENT

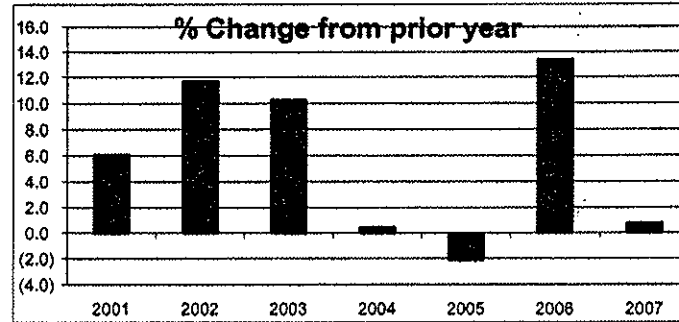
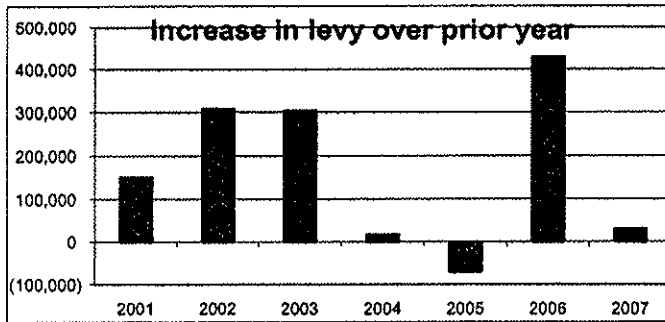
2007 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Full Time	26	27	31	35	41	40	40	41	39	39
Part Time	0	0	0	0	0	0	0	0	0	0
Total	26	27	31	35	41	40	40	41	39	39

A day shift maintenance worker has been moved from the Park View Health Center budget to the Facilities budget. Five of the full-time positions listed in the staffing table are funded through the Park View Health Center budget.

COUNTY LEVY: The tax levy for 2007 is \$3,667,976, an increase of \$30,498 or .8% from 2006.



SIGNIFICANT CHANGES:

Courthouse Maintenance

Revenue

- Miscellaneous revenue will decrease because of reimbursement for paper towel usage for inmates at the new county jail.

Expense

- Software to increase for facility/space management automation software.
- Household supplies have decreased because of cost saving measures implemented in 2006.
- Maintenance of building account will decrease by \$13,000 because of service reductions to meet budgetary goal.
- Maintenance of grounds will be lower by \$7,500 to more closely match previous year expenses.
- Heat cost are projected to higher because of an estimated increase in the WPS rates.
- Power and Light cost are projected to be higher because of an estimated increase in the WPS rates.
- Water and Sewer charges will be higher because of higher rates.
- Snow removal is increasing to more closely match previous year expenses.
- Equipment repairs will be higher due to repairs to the County's UPS systems.
- Contracted grounds maintenance will be decreased by \$12,500 because of service reductions to meet budgetary goal.
- Contracted building repairs will be lower because of the deferral of several repairs and the staff handling more of the repairs internally.
- Professional services will increase due to the installation of new software and the scanning of drawings for archival purpose and disaster recovery.
- Operating licensing and fees will increase because of increase cost of electrical contractor licensing and the State's storm water fee.
- Capital outlay requests for building and grounds improvements were reduced by 30,000 and equipment replacements were increased by \$21,500.
- Motor fuel to increase due to the increased cost of fuel.
- Refuse collection is reduced due to the elimination of window washing in 2007. This expense has not been classified in the correct category and will be corrected during the year.
- Property and Liability insurance account is reinstated in 2007.

Courthouse Improvements

- Other improvements have been budgeted lower because of the deferral of several remodeling projects requested by other departments.

**Financial Summary
Facilities**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	19,315	37,950	54,750	54,750	39,250
Labor	875,825	1,830,646	1,832,723	1,832,723	1,865,987
Travel	112	500	1,000	1,000	700
Capital	-	30,000	37,500	112,500	21,550
Other Expenditures	591,365	1,628,679	1,766,005	1,746,005	1,818,989
Total Expenditures	1,467,302	3,489,825	3,637,228	3,692,228	3,707,226
Levy Before Adjustments	1,447,987	3,451,875	3,582,478	3,637,478	3,667,976
Adjustments	-	-	-	-	-
Net Levy After Adjustments	1,447,987	3,451,875	3,582,478	3,637,478	3,667,976

**Winnebago County
Budget Detail - 2007
Facilities
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Reimbursed Costs	0	0	26	0	4,000	4,000	4,000	NA
Intergovernmental Services	0	0	26	0	4,000	4,000	4,000	NA
Rental - Building	43,588	39,696	32,250	32,250	32,250	32,250	32,250	0.0%
Sale of Scrap	170	549	1,048	500	500	500	500	0.0%
Other Miscellaneous Revenues	11,078	9,015	938	22,000	2,500	2,500	2,500	-88.6%
Cost Sharing Allocations	36,131	57,662	6,421	0	0	0	0	NA
Miscellaneous Revenues	90,967	106,922	40,657	54,750	35,250	35,250	35,250	-35.6%
TOTAL REVENUES	90,968	106,922	40,683	54,750	39,250	39,250	39,250	-28.3%
Regular Pay	1,056,648	1,122,314	1,213,313	1,238,882	1,264,158	1,264,158	1,264,158	2.0%
Overtime	5,141	2,861	5,072	7,129	4,879	4,879	4,879	-31.6%
Wages	1,061,789	1,125,175	1,218,385	1,246,011	1,269,037	1,269,037	1,269,037	1.8%
Fringe Benefits	498,079	556,322	571,364	586,712	611,576	611,576	596,950	1.7%
Fringes	498,079	556,322	571,364	586,712	611,576	611,576	596,950	1.7%
Total Labor Costs	1,559,867	1,681,497	1,789,749	1,832,723	1,880,613	1,880,613	1,865,987	1.8%
Registration & Tuition	577	669	893	500	700	700	700	40.0%
Automobile Allowance	916	719	208	500	0	0	0	0.0%
Meals	12	0	17	0	0	0	0	NA
Travel	1,504	1,388	1,117	1,000	700	700	700	-30.0%
Land	44,669	0	0	0	0	0	0	NA
Buildings	35,114	399	0	0	0	0	0	NA
Other Improvements	32,672	6,536	27,017	37,500	0	0	0	0.0%
Other Equipment	0	19,698	18,703	75,000	21,550	21,550	21,550	-71.3%
Capital	112,455	26,633	45,720	112,500	21,550	21,550	21,550	-80.8%
Office Expenses								
Office Supplies	1,457	1,178	889	750	700	700	700	-6.7%
Printing Supplies	0	377	409	550	500	500	500	-9.1%
Print & Duplicate	58	0	0	0	0	0	0	NA
Postage and Box Rent	(34)	31	37	50	50	50	50	0.0%
Computer Supplies	184	0	0	0	0	0	0	NA
Computer Software	0	1,757	1,397	1,500	7,445	7,445	7,445	396.3%

**Winnebago County
Budget Detail - 2007
Facilities
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Subscriptions	589	521	376	0	10	10	10	NA
Membership Dues	345	135	165	150	150	150	150	0.0%
Operating Expenses								
Telephone	21,463	21,797	18,609	15,500	15,750	15,750	15,750	1.6%
Household Supplies	53,560	67,462	64,256	60,000	55,000	55,000	55,000	-8.3%
Small Equipment	20,847	15,551	5,036	6,000	6,000	6,000	6,000	0.0%
Shop Supplies	1,564	849	542	750	600	600	600	-20.0%
Medical Supplies	65	145	145	150	0	0	0	0.0%
Other Operating Supplies	4,238	80	0	0	0	0	0	NA
Repairs & Maintenance								
Maintenance - Buildings	14,949	62,058	63,152	65,000	53,500	53,500	53,500	-17.7%
Maintenance - Grounds	0	(64)	36	10,000	2,500	2,500	2,500	-75.0%
Maintenance - Equipment	29,150	18,440	45,202	45,000	46,500	46,500	46,500	3.3%
Consumable Tools	0	94	0	0	0	0	0	NA
Maintenance Supplies								
Other Elect. Products	(198)	0	0	0	0	0	0	NA
Motor Fuel	0	0	33	0	0	0	0	NA
Utilities								
Heat	340,332	478,773	528,778	650,000	670,700	670,700	653,928	0.6%
Power and Light	391,129	454,505	446,534	535,000	602,000	602,000	570,995	6.7%
Water and Sewer	89,261	120,534	124,874	130,000	172,200	172,200	172,200	32.5%
Contractual Services								
Medical and Dental	0	56	0	0	0	0	0	NA
Snow Removal	4,246	10,393	2,303	4,500	7,500	7,500	7,500	66.7%
Other Repair & Maint.-Streets	661	0	0	0	0	0	0	NA
Vehicle Repairs	1,642	2,903	2,763	2,500	2,500	2,500	2,500	0.0%
Equipment Repairs	57,123	51,878	53,167	50,000	56,000	56,000	56,000	12.0%
Grounds Maintenance	31,456	10,855	13,843	15,000	2,500	2,500	2,500	-83.3%
Building Repairs	80,294	67,732	40,372	40,000	34,000	34,000	34,000	-15.0%
Pathology Services	0	0	37	0	0	0	0	NA
Data Processing	1,397	0	0	0	0	0	0	NA
Professional Service	33,466	4,347	5,694	7,500	22,750	22,750	22,750	203.3%
Janitorial Services	26,209	41,922	37,123	0	1,000	1,000	1,000	NA
Rental Expenses								
Equipment Rental	280	63	0	500	0	0	0	0.0%
Insurance								
Operating Licenses & Fees	1,105	652	1,281	1,000	4,500	4,500	4,500	350.0%
Other Sundry & Fixed Charges								
Other Miscellaneous	0	1	0	0	0	0	0	NA

**Winnebago County
Budget Detail - 2007
Facilities
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Interfund Expenses								
Printing Supplies	304	0	0	150	0	0	0	0.0%
Print & Duplicate	612	1,743	1,589	500	650	650	650	30.0%
Postage and Box Rent	173	138	106	150	150	150	150	0.0%
Medical Supplies	0	49	0	150	0	0	0	0.0%
Maintenance - Building	428	0	0	0	0	0	0	NA
Motor Fuel	14,449	16,125	21,708	12,000	25,000	25,000	25,000	108.3%
Refuse Collection	895	0	0	60,000	9,925	9,925	9,925	-83.5%
Snow Removal	23,819	27,262	36,534	27,000	27,000	27,000	27,000	0.0%
Vehicle Repairs	3,901	5,761	7,541	3,500	3,500	3,500	3,500	0.0%
Equipment Repairs	1,884	1,089	1,122	1,155	1,089	1,089	1,089	-5.7%
Grounds Maintenance	31,257	0	0	0	0	0	0	NA
Prop. & Liab. Insurance	57,684	49,800	41,746	0	46,781	46,781	35,097	NA
Other Operating Expenses	<u>1,342,243</u>	<u>1,536,989</u>	<u>1,567,400</u>	<u>1,746,005</u>	<u>1,878,450</u>	<u>1,878,450</u>	<u>1,818,989</u>	<u>4.2%</u>
TOTAL EXPENSES	<u>3,016,069</u>	<u>3,246,507</u>	<u>3,403,986</u>	<u>3,692,228</u>	<u>3,781,313</u>	<u>3,781,313</u>	<u>3,707,226</u>	<u>0.4%</u>
LEVY BEFORE ADJUSTMENTS	<u>2,925,101</u>	<u>3,139,585</u>	<u>3,363,303</u>	<u>3,637,478</u>	<u>3,742,063</u>	<u>3,742,063</u>	<u>3,667,976</u>	<u>0.8%</u>

FACILITIES MANAGEMENT PROGRAM BUDGETS

COST CENTER NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2007 ADOPTED	2006 ADOPTED	2005 ADOPTED	2007 OVER 2006	2006 OVER 2005
FACILITIES MANAGEMENT												
Other County Facilities	025	1,865,987	700	21,550	1,777,182	3,665,419		3,665,419	3,576,728	3,168,450	2.5	12.9
Revenues	025						35,250	(35,250)	(54,750)	(37,750)	(35.6)	45.0
Safety Building Maintenance	026	-	-	-	36,307	36,307		36,307	33,000	30,000	10.0	10.0
Revenues	026						-	-	-	-	NA	#DIV/0!
Facility Improvements	027	-	-	-	5,500	5,500		5,500	82,500	48,000	100.0	NA
Revenues	027						4,000	(4,000)	-	-	NA	NA
Grand Totals		<u>1,865,987</u>	<u>700</u>	<u>21,550</u>	<u>1,818,989</u>	<u>3,707,226</u>	<u>39,250</u>	<u>3,667,976</u>	<u>3,637,478</u>	<u>3,208,700</u>	<u>0.8</u>	<u>13.4</u>

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2007

<u>Department</u>	<u>Description</u>	<u>Quant</u>	<u>Special Equip (Note)</u>	<u>Other</u>	<u>Capital Outlay</u>
Facilities and Property	Mini van	1		16,000	16,000
Management	Floor scrubber	1		5,550	5,550
				-	-
				<u>21,550</u>	<u>21,550</u>

NOTE: ALL SPECIAL EQUIPMENT SPECIFICATIONS SHALL BE APPROVED BY THE INFORMATION SYSTEMS DIRECTOR

SUMMARY BY DIVISION

	<u>Expenses</u>	<u>Revenues</u>	<u>Adjustments</u>	<u>Levy</u>
PUBLIC SAFETY				
District Attorney	\$ 1,054,615	\$ 78,000	\$ -	\$ 976,615
Clerk of Courts & Courts	3,708,827	2,108,385	-	1,600,442
Sheriff	17,662,258	3,363,232	-	14,299,026
Jail Improvements	185,000	185,000	-	-
Coroner	281,709	87,000	-	194,709
Emergency Management	<u>300,859</u>	<u>92,710</u>	<u>-</u>	<u>208,149</u>
	<u>\$ 23,193,268</u>	<u>\$ 5,914,327</u>	<u>\$ -</u>	<u>\$ 17,278,941</u>

DISTRICT ATTORNEY

Department: 100-101 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Christian Gosset
LOCATION: Winnebago County
Beach Building
240 Algoma Street
Oshkosh, WI 54901

TELEPHONE: 236-4977

MISSION STATEMENT:

To represent the citizens of the State of Wisconsin and particularly Winnebago County in the investigation and prosecution of criminal matters, county ordinance violations, and various civil actions.

To serve the residents of Winnebago County in all matters concerning the criminal justice system in a professional, compassionate and efficient manner.

PROGRAM DESCRIPTION:

PROSECUTION Ten person prosecution staff providing expert representation of citizens in all matters concerning the criminal justice system.

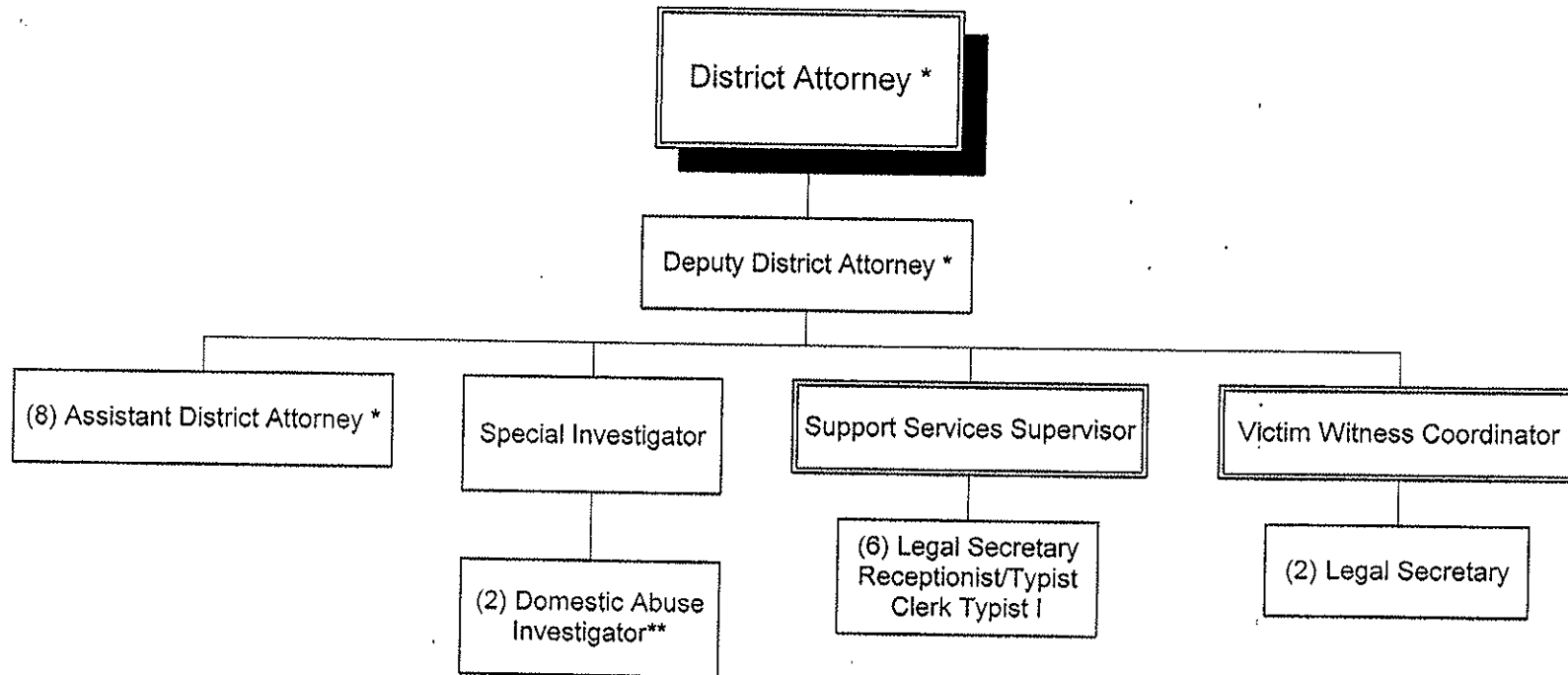
INVESTIGATION One in-House investigators working on a variety of investigative tasks to better facilitate the preparation and processing of cases for prosecution. Two in-house investigators working on Domestic Abuse investigations.

VICTIM/WITNESS Full-time Victim/Witness Coordinator and two full-time victim witness assistants acting as liaison between victims and witnesses of crime and the District Attorney's Office staff attorneys.

SUPPORT STAFF Experienced secretaries, clerk and receptionist involved in the preparation of search/arrest warrants, motion papers, trial memoranda, briefs, and miscellaneous legal documents, as well as the coordination.

INTERN PROGRAM Utilization of both college and law school students to serve as interns in the District Attorney's Office for assistance in processing and prosecuting various civil and criminal matters.

DISTRICT ATTORNEY



* State Employee
**Contracted Service through
local police agencies

DISTRICT ATTORNEY

**Department: 100-101 Fund: General Fund
2007 BUDGET NARRATIVE**

DEPARTMENT HEAD: Christian Gosset
LOCATION: Winnebago County
Beach Building
240 Algoma Blvd.
Oshkosh, WI 54901

TELEPHONE: 236-4977

2006 ACCOMPLISHMENTS:

- 1. Oversaw referral of over 1250 felony cases; 3092 misdemeanor case, 1753 criminal traffic cases and 1265 juvenile cases**
- 2. Prosecution of over 848 felony cases, 2209 misdemeanor case, 1587 criminal traffic cases, 873 juvenile cases and 20 civil forfeiture cases.**
- 3. Coordinated the entry of several candidates into the Safe Street Drug Court.**

2007 GOAL AND OBJECTIVES:

- 1. Continued aggressive but justice based prosecution of criminals in Winnebago County.**
- 2. Continue Alcohol and Drug Court Diversion Program.**
- 3. Continued specialized prosecution of Domestic Abuse cases.**
- 4. Continued specialized prosecution of juvenile cases.**
- 5. Continued specialized prosecution of criminal traffic cases.**
- 6. Continued specialized prosecution of homicide cases, seizures and forfeitures, and writs of habeus corpus..**
- 7. Continued liaison program between prosecutors and police agencies.**
- 8. Continued participation in Sexual Assault Response Team, Restorative Justice, Elder Abuse, Serious Habitual Offender Community Action Plan, Child Advocay Advisory Center, and the Domestic Abuse Response Team.**

DISTRICT ATTORNEY

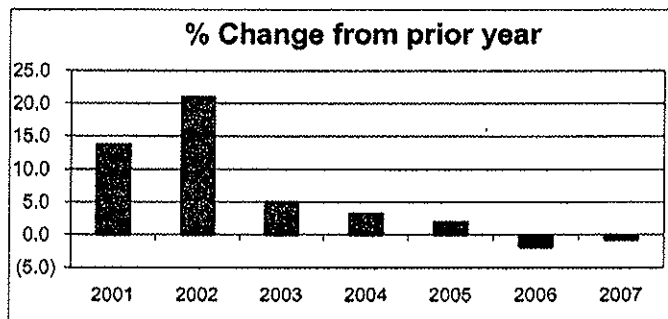
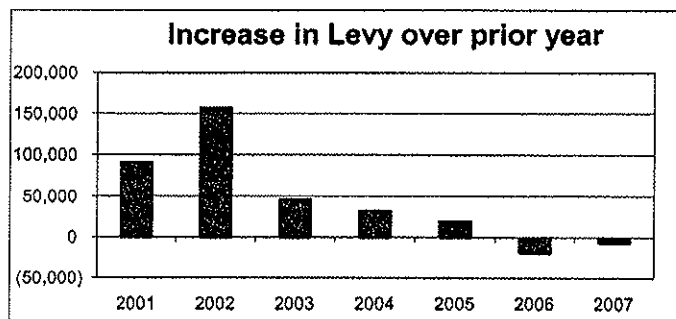
2007 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Full Time	12	12	13	14	14	14	14	14	13	14
Part Time	1	2	1	0	0	0	0	0	0	0
Total	13	14	14	14	14	14	14	14	13	14

There is an addition of a legal secretary in the table of organization for 2007. Projected cost of this position is \$35,637.

COUNTY LEVY: The tax levy for 2007 is \$976,615, a decrease of \$7,305 or 0.7% under 2006.



SIGNIFICANT CHANGES:

Revenues:

Forms and Copies - This account is increased by \$5,000 to more closely reflect history.

Expenses:

Wages and Fringes – These accounts are increasing because of the new position and the yearly wage increases, up by \$68,188 or 10.5%.

Investigative Expenses – This account is expected be lower in 2007 to more closely reflect history, down by \$5,000.

Professional Services - There is a reduction of \$85,635 due to the department only funding one of the two domestic abuse investigators.

Contracted Building Rental - This account increased by \$21,500 to account for the property taxes that are due on the portion of building that the District Attorney is renting.

**Financial Summary
District Attorney**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	47,577	73,000	75,000	75,000	78,000
Labor	345,724	675,178	688,120	648,120	716,308
Travel	2,208	6,000	6,000	6,000	5,000
Capital	-	-	-	-	-
Other Expenditures	171,111	338,712	404,800	404,800	333,307
Total Expenditures	519,043	1,019,890	1,098,920	1,058,920	1,054,615
Levy Before Adjustments	471,466	946,890	1,023,920	983,920	976,615
Adjustments	-	-	-	-	-
Net Levy After Adjustments	471,466	946,890	1,023,920	983,920	976,615

Winnebago County
Budget Detail - 2007

District Attorney

100 - 101

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Victim/Witness	37,099	77,212	81,215	62,000	60,000	60,000	60,000	-3.2%
Grants	15,520	0	0	0	0	0	0	NA
Intergovernmental	52,619	77,212	81,215	62,000	60,000	60,000	60,000	-3.2%
Fees And Costs	12	0	0	0	0	0	0	NA
Forms, Copies, Etc.	13,323	13,565	18,677	13,000	18,000	18,000	18,000	38.5%
Public Services	13,335	13,565	18,677	13,000	18,000	18,000	18,000	38.5%
TOTAL REVENUES	65,955	90,778	99,892	75,000	78,000	78,000	78,000	4.0%
Regular Pay	421,381	443,702	453,215	444,110	493,681	493,681	493,681	11.2%
Overtime	11,697	8,130	9,000	3,282	2,060	2,060	2,060	-37.2%
Witness Expense	5,318	2,025	9,096	2,000	1,500	1,500	1,500	-25.0%
Wages	438,395	453,857	471,312	449,392	497,241	497,241	497,241	10.6%
Fringe Benefits	184,810	201,708	207,666	198,728	224,434	224,434	219,067	10.2%
Fringes	184,810	201,708	207,666	198,728	224,434	224,434	219,067	10.2%
Total Labor Costs	623,205	655,565	678,978	648,120	721,675	721,675	716,308	10.5%
Registration & Tuition	2,834	2,293	845	2,400	2,400	2,400	2,400	0.0%
Automobile Allowance	3,019	1,491	2,212	2,000	1,000	1,000	1,000	-50.0%
Commercial Travel	(344)	213	241	0	0	0	0	NA
Meals	340	326	368	400	400	400	400	0.0%
Lodging	2,055	2,001	727	1,200	1,200	1,200	1,200	0.0%
Other Travel Exp	828	43	355	0	0	0	0	NA
Travel	8,730	6,366	4,749	6,000	5,000	5,000	5,000	-16.7%
Other Equipment	0	0	11,729	0	0	0	0	NA
Capital	0	0	11,729	0	0	0	0	NA
Office Expenses								
Office Supplies	6,190	7,952	7,084	5,500	5,000	5,000	5,000	-9.1%
Stationery and Forms	1,693	1,032	822	1,500	1,500	1,500	1,500	0.0%
Printing Supplies	380	4,338	4,599	4,000	4,000	4,000	4,000	0.0%
Postage and Box Rent	362	176	63	0	0	0	0	NA
Computer Supplies	399	0	2,325	0	1,000	1,000	1,000	NA
Subscriptions	2,262	559	1,148	0	0	0	0	NA
Membership Dues	3,520	3,839	4,127	4,000	0	4,000	0	0.0%
Operating Expenses								
Telephone	10,570	10,048	10,434	9,000	8,500	8,500	8,500	-5.6%
Food	364	77	27	100	100	100	100	0.0%

**Winnebago County
Budget Detail - 2007
District Attorney**

100 - 101

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Small Equipment	2,857	1,386	2,113	2,500	1,500	1,500	1,500	-40.0%
Diapers	3	0	0	0	0	0	0	NA
Legal Fees	45,885	46,990	65,623	48,000	48,000	48,000	48,000	0.0%
Premiums and Prizes	35	0	0	0	0	0	0	NA
Investigation Expense	22,772	13,713	13,155	15,000	10,000	10,000	10,000	-33.3%
Maintenance Supplies								
Motor Fuel	0	140	0	0	0	0	0	NA
Utilities								
Power and Light	0	0	8,117	10,800	12,000	12,000	11,400	5.6%
Contractual Services								
Legal Services	0	75	70	100	100	100	100	0.0%
Vehicle Repairs	620	363	1,047	500	500	500	500	0.0%
Equipment Repairs	2,130	1,095	530	1,200	1,000	1,000	1,000	-16.7%
Transcription Services	3,631	3,729	4,842	2,000	2,000	2,000	2,000	0.0%
Professional Service	130,293	110,619	111,514	170,000	84,365	84,365	84,365	-50.4%
Building Rental	0	0	0	0	21,500	21,500	21,500	NA
Rental Expenses								
Building Rental	107,787	117,748	108,689	106,750	106,750	106,750	106,750	0.0%
Insurance								
Prop & Liab Insurance	45	0	15	0	0	0	0	NA
Operating Licenses & Fees	60	0	20	100	100	100	100	0.0%
Other Sundry & Fixed Charges								
Other Miscellaneous	144	221	777	50	50	50	50	0.0%
Interfund Expenses								
Printing Supplies	4,288	0	0	0	0	0	0	NA
Print & Duplicate	8,288	14,918	14,526	10,000	10,000	10,000	10,000	0.0%
Postage and Box Rent	10,883	10,994	12,351	12,000	12,000	12,000	12,000	0.0%
Computer Software	0	495	0	0	500	500	500	NA
Motor Fuel	909	1,263	2,032	1,200	1,200	1,200	1,200	0.0%
Machine & Equip Parts	128	111	0	0	0	0	0	NA
Equipment Repairs	768	231	198	500	250	250	250	-50.0%
Prop. & Liab. Insurance	2,496	2,820	2,861	0	2,655	2,655	1,992	NA
Other Operating Expenses	<u>371,758</u>	<u>354,933</u>	<u>379,108</u>	<u>404,800</u>	<u>334,570</u>	<u>338,570</u>	<u>333,307</u>	<u>-17.7%</u>
TOTAL EXPENSES	<u>1,003,693</u>	<u>1,016,864</u>	<u>1,074,564</u>	<u>1,058,920</u>	<u>1,061,245</u>	<u>1,065,245</u>	<u>1,054,615</u>	<u>-0.4%</u>
LEVY BEFORE ADJUSTMENTS	<u>937,738</u>	<u>926,087</u>	<u>974,672</u>	<u>983,920</u>	<u>983,245</u>	<u>987,245</u>	<u>976,615</u>	<u>-0.7%</u>

CLERK OF COURTS & COURTS

Department: 100-130 to 149 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Diane M. Fremgen
LOCATION: Winnebago County
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-4848

MISSION STATEMENT:

The mission of the Clerk of Courts and Court System is that of providing for the efficient dispensation of justice in all legal matters brought before the courts.

PROGRAM DESCRIPTION:

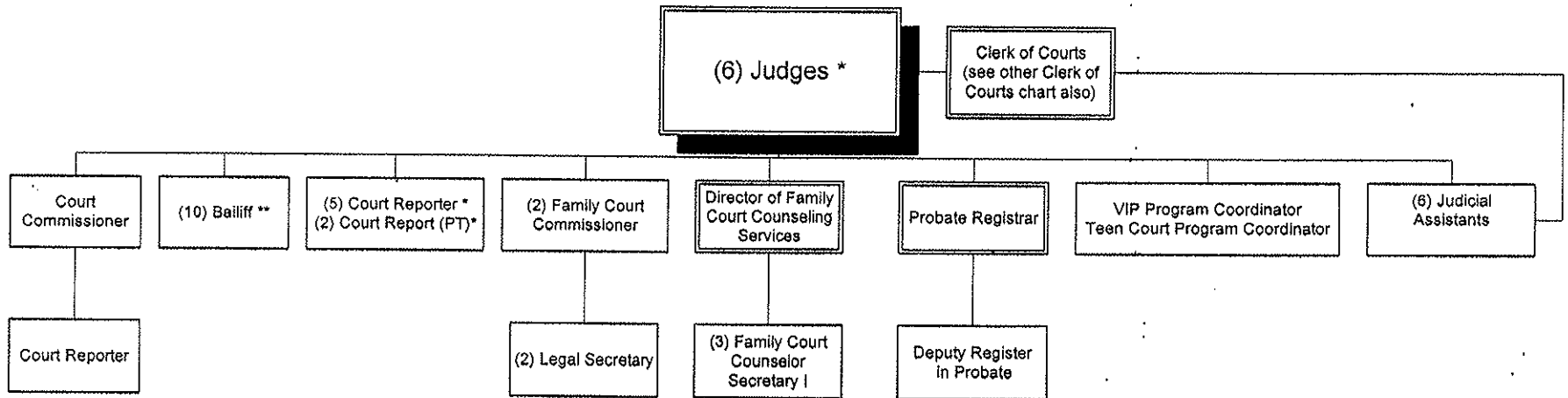
CLERK OF COURTS Renders support to the judiciary through the recording and indexing of all official court records, providing clerical and filing services to the Courts, receiving and disbursing payments on filing fees, fines, forfeitures, restitution and attorney fee reimbursement, and maintaining court calendars.

FAMILY COURT COMMISSIONER Hears family actions, temporary hearings, post judgment hearings and assists the public with family actions and other statutory requirements.

COURT COMMISSIONER Provides assistance to the Circuit Courts by hearing initial appearances on criminal, traffic, ordinance, small claims, juvenile, paternity, and mental and alcohol matters.

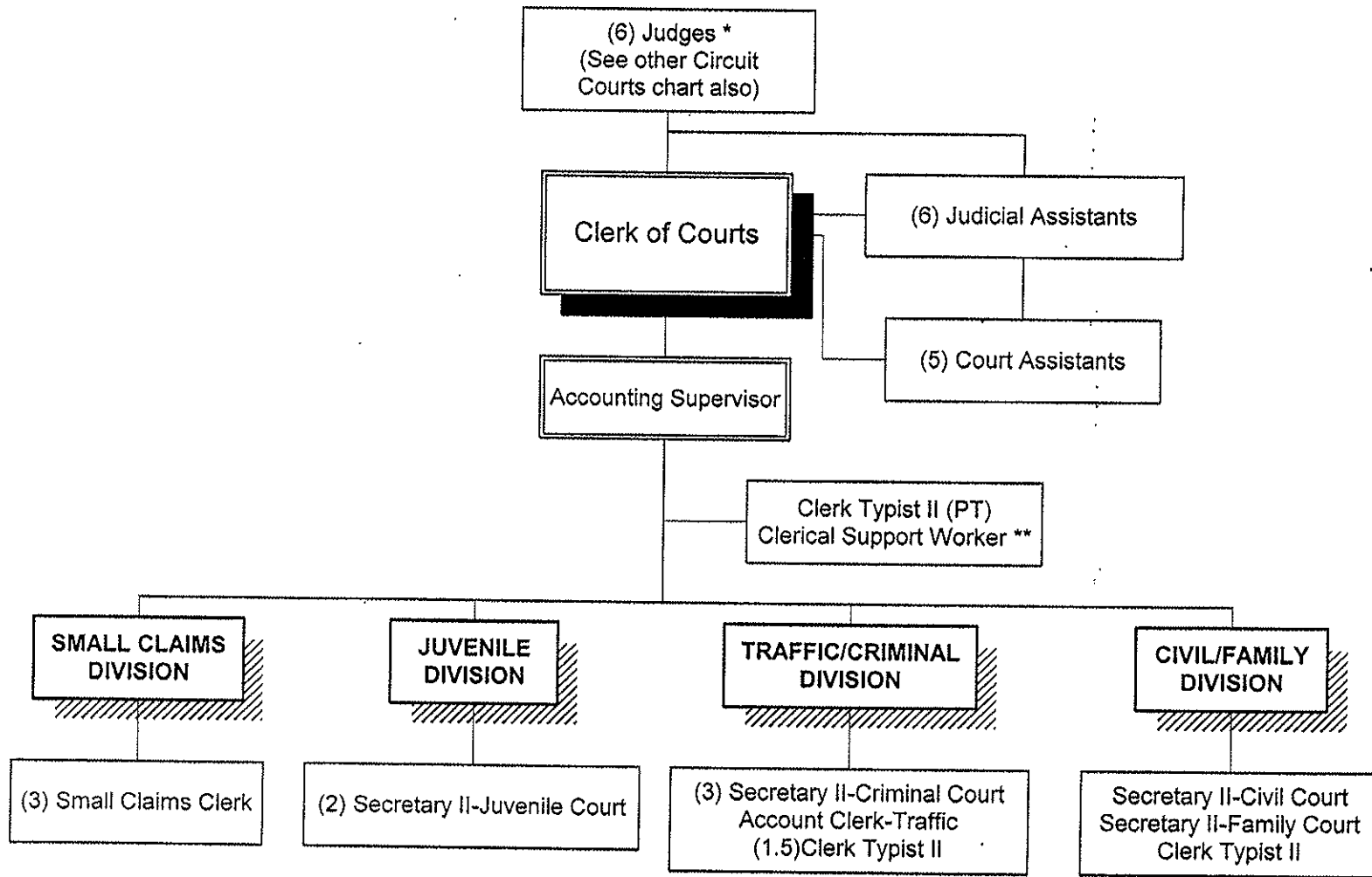
COURTS Provide for the dispensation of justice in all legal matters brought before them.

CIRCUIT COURTS



* State Employee
 ** Unclassified Employee

CLERK OF COURTS



* State Employee
 ** Unclassified Employee

CLERK OF COURTS & COURTS

Department: 100-130 to 149 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD:
LOCATION:

Diane M. Fremgen
Winnebago County
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-4848

2006 ACCOMPLISHMENTS:

1. Implementation of an integrated imaging system within the current case management program began in January 2006. Currently, all family cases and all criminal cases are being imaged. The long-term benefits of this system will be a reduction of costs associated with microfilming, retrieving and storage of these records.
2. Implementation of the State Patrol interface for receiving citations from the State Patrol electronically. This interface allows the data for the citations to be sent to CCAP electronically, reducing data entry time.
3. Efficiently handled an increase of 5% in caseload from 2005 filings, without backup and without additional staff time.

2007 GOALS & OBJECTIVES:

1. Begin work with the Winnebago County Sheriff's department to implement an interface for receiving citations from this department electronically.
2. Look for ways to offset the raising cost of services that are required by statute; such as indigent defense and medical costs.
3. Utilize video conferencing to reduce expenses in the sheriff's department and offer this service to local attorney's as a source of revenue.

CLERK OF COURTS AND COURTS

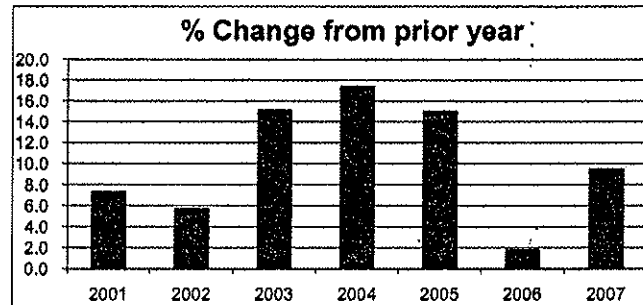
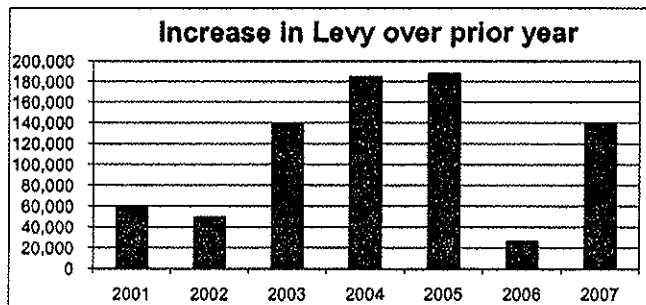
2007 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Full-Time	41	39	35	35	37	42	42	41	41	41
Part Time	2	3	2	3	3	3	3	3	3	2
Total	43	42	37	38	40	45	45	44	44	43

Two part-time judicial assistants were eliminated and replaced with one full-time and one full-time account clerk in the traffic area was reduced to a part-time position.

COUNTY LEVY: The tax levy for 2007 is \$1,600,442, an increase of \$138,422 or 9.5% over 2006. The primary reasons for the large increase in levy is that revenues had to be budgeted lower in 2007 while expenses are expected to be up considerably. Detailed explanations for significant changes to revenues and expenses are listed in the narrative below.



OTHER SIGNIFICANT CHANGES:

Revenues:

Intergovernmental - Increase of \$3,482 because there is an increase in the amount received by the child support agency for claiming cost associated with the Family Court Counselor. These fees are credited to the Courts as additional revenue earned in that area.

County and State fines - These accounts were reduced by \$15,000 to more closely match previous years.

Fees and Costs - This account is increasing by \$10,000 due to more closely matching history.

Counseling Services - This account is increasing by \$3,500 due to more closely matching history.

Reimbursed Costs - The decrease of \$50,000 is due to a reclassification of this revenue into account Legal Fees Reimbursed.

Legal Fees Reimbursed - This account is increasing by \$25,000 because past history shows more revenue is generated than has been budgeted.

Client Cost Shares/Fees - Increase in user fees in 2006 has generated more revenue than what was projected, so we will increase this account by \$10,050 for 2007.

Interest on Investments - Increase this accounts by \$15,000 due to higher interest rates earned on investments and under budgeted amount in 2006.

Expenses:

Medical and Dental - This account is increased by \$31,600 because of the rising cost of doctor cost for competency and NGI exams.

Legal Services - This account is being increased by \$68,450 because higher cost of court appointed attorneys.

Prop. & Liab. Insurance - Increase in this account by \$6,531 due to the County reinstating the premiums in 2007.

Financial Summary
Clerk of Courts and Courts

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	698,436	2,064,609	2,051,347	2,051,347	2,108,385
Labor	1,368,756	2,782,106	2,791,472	2,791,472	2,883,964
Travel	2,395	3,618	10,429	10,429	9,681
Capital	-	-	-	-	-
Other Expenditures	406,129	781,733	711,500	711,466	815,182
Total Expenditures	1,777,280	3,567,457	3,513,401	3,513,367	3,708,827
Levy Before Adjustments	1,078,844	1,502,848	1,462,054	1,462,020	1,600,442
Adjustments	-	-	-	-	-
Net Levy After Adjustments	1,078,844	1,502,848	1,462,054	1,462,020	1,600,442

**Winnebago County
Budget Detail - 2007
Clerk of Courts and Courts
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Grants	726,394	653,062	661,359	661,359	660,535	660,535	660,535	-0.1%
Interpreter Fees	4,462	4,690	3,681	4,600	5,000	5,000	5,000	8.7%
Child Support Admin	0	0	0	30,518	34,000	34,000	34,000	11.4%
Intergovernmental	730,856	657,752	665,040	696,477	699,535	699,535	699,535	0.4%
Marriage Licenses	32,670	32,250	31,820	32,000	30,000	30,000	30,000	-6.3%
Occupational Drivers Licenses	1,360	1,600	2,240	1,500	1,500	1,500	1,500	0.0%
Licenses & Permits	34,030	33,850	33,860	33,500	31,500	31,500	31,500	-6.0%
County Fines	220,463	353,567	230,697	260,000	250,000	250,000	250,000	-3.8%
State Fines	225,789	263,301	245,995	270,000	265,000	265,000	265,000	-1.9%
Jail Assessments	0	0	2,844	0	0	0	0	NA
Fines & Forfeitures	446,252	616,868	479,536	530,000	515,000	515,000	515,000	-2.8%
Probate Fees	63,369	71,859	82,172	65,000	65,000	65,000	65,000	0.0%
Fees And Costs	408,766	414,142	432,611	450,000	460,000	460,000	460,000	2.2%
Forms, Copies, Etc.	15,021	17,338	19,392	20,300	22,100	25,100	25,100	23.8%
Support Filing/Applic.	2,670	3,470	3,780	4,000	4,000	4,000	4,000	0.0%
Family Court Counseling	14,285	15,124	15,530	16,000	16,000	16,000	16,000	0.0%
Counseling Services	64,285	46,255	46,600	46,500	50,000	50,000	50,000	7.5%
Search & Notice Fees	971	1,143	892	1,000	1,000	1,000	1,000	0.0%
Reimbursed Costs	6,779	46,887	16	0	3,500	3,500	3,500	NA
Legal Fees Reimbursed	1,044	59	117,025	105,000	130,000	130,000	130,000	23.8%
Donations	0	24	250	250	0	0	0	0.0%
Client Cost Shares/Fees	15,460	28,821	34,402	30,700	40,750	40,750	40,750	32.7%
Other Public Charges	92	30	0	0	0	0	0	NA
Public Services	592,742	645,153	752,649	738,750	792,350	795,350	795,350	7.7%
Family Court Counseling	20,189	20,189	20,291	20,620	20,000	20,000	20,000	-3.0%
Fees & Costs	450	0	0	0	0	0	0	NA
Intergovernmental Services	20,639	20,189	20,291	20,620	20,000	20,000	20,000	-3.0%
Interest-Investments	8,215	14,508	35,970	30,000	45,000	45,000	45,000	50.0%
Interest on Investments	8,215	14,508	35,970	30,000	45,000	45,000	45,000	50.0%
Other Miscellaneous Revenues	1,832	2,077	1,865	2,000	2,000	2,000	2,000	0.0%
Miscellaneous Revenues	1,832	2,077	1,865	2,000	2,000	2,000	2,000	0.0%
TOTAL REVENUES	1,834,566	1,990,396	1,989,211	2,051,347	2,105,385	2,108,385	2,108,385	2.8%

**Winnebago County
Budget Detail - 2007
Clerk of Courts and Courts
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Regular Pay	1,594,254	1,681,845	1,709,544	1,772,559	1,880,465	1,862,490	1,862,490	5.1%
Bailiff And Matron	76,790	67,655	73,780	79,268	65,612	65,612	65,612	-17.2%
Overtime	11,502	10,926	9,727	9,261	6,716	6,716	6,716	-27.5%
Other Personal Serv.	85	0	35	0	0	0	0	NA
Witness Expense	8,254	13,152	19,793	15,850	17,200	17,200	17,200	8.5%
Jury Expense	128,426	105,993	139,390	117,000	117,000	117,000	117,000	0.0%
Interpreter Fees	20,355	20,844	20,258	17,700	19,800	19,800	19,800	11.9%
Wages	1,839,666	1,900,416	1,972,527	2,011,638	2,106,793	2,088,818	2,088,818	3.8%
Fringe Benefits	695,317	740,896	740,808	779,834	822,178	814,628	795,146	2.0%
Fringes	695,317	740,896	740,808	779,834	822,178	814,628	795,146	2.0%
Total Labor Costs	2,534,983	2,641,311	2,713,335	2,791,472	2,928,971	2,903,446	2,883,964	3.3%
Registration & Tuition	2,120	1,225	2,095	2,462	2,435	2,435	2,435	-1.1%
Automobile Allowance	10,558	3,921	4,299	5,000	4,300	4,300	4,300	-14.0%
Commercial Travel	197	0	0	0	0	0	0	NA
Meals	796	452	615	998	875	875	875	-12.3%
Lodging	1,630	1,096	1,394	1,899	2,016	2,016	2,016	6.2%
Other Travel Exp	20	149	145	70	55	55	55	-21.4%
Travel	15,320	6,843	8,548	10,429	9,681	9,681	9,681	-7.2%
Office Expenses								
Office Supplies	17,717	14,362	21,314	16,150	16,800	16,800	16,800	4.0%
Stationery and Forms	10,401	4,433	9,967	4,800	5,975	5,975	5,975	24.5%
Printing Supplies	138	6,120	7,728	4,950	7,370	7,370	7,370	48.9%
Print & Duplicate	77	0	98	100	100	100	100	0.0%
Postage and Box Rent	2,056	2,433	1,152	2,070	1,175	1,175	1,175	-43.2%
Computer Supplies	1,045	963	1,146	975	725	725	725	-25.6%
Subscriptions	35,296	23,477	23,857	20,390	19,435	19,435	19,435	-4.7%
Membership Dues	2,530	1,830	2,186	1,705	2,008	2,008	2,008	17.8%
Publish Legal Notices	589	1,391	885	1,200	1,000	1,000	1,000	-16.7%
Operating Expenses								
Telephone	20,941	18,608	16,759	17,250	16,655	16,655	16,655	-3.4%
Small Equipment	5,127	3,840	4,550	4,479	1,560	1,560	1,560	-65.2%
Legal Fees	240	30	28	0	0	0	0	NA
Other Operating Supplies	251	0	0	0	0	0	0	NA
Repairs & Maintenance								
Maintenance - Equipment	0	1,302	501	1,040	1,500	1,500	1,500	44.2%
Contractual Services								
Medical and Dental	168,989	172,833	210,993	169,900	201,500	201,500	201,500	18.6%
Legal Services	294,048	331,918	447,447	310,000	378,450	378,450	378,450	22.1%
Equipment Repairs	7,933	4,337	3,406	5,950	4,700	4,700	4,700	-21.0%

**Winnebago County
Budget Detail - 2007
Clerk of Courts and Courts
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Transcription Services	9,248	7,780	10,755	8,700	8,200	8,200	8,200	-5.7%
Professional Service	2,887	950	402	6,850	6,600	6,600	6,600	-3.6%
Collection Services	450	0	0	0	0	0	0	NA
Security Service	701	1,665	774	1,000	1,000	1,000	1,000	0.0%
Other Contract Serv.	520	520	0	0	0	0	0	NA
Mediation Services	60,000	60,000	60,000	60,000	60,000	60,000	60,000	0.0%
Interpreter	0	75	0	0	0	0	0	NA
Bad Debts Expense	0	0	144	0	0	0	0	NA
Insurance								
Prop & Liab Insurance	15	60	30	0	15	15	15	NA
Operating Licenses & Fees	20	80	40	0	20	20	20	NA
Other Sundry & Fixed Charges								
Procurement Card Expense	0	0	0	0	75	75	75	NA
Interfund Expenses								
Printing Supplies	5,187	0	0	1,400	200	200	200	-85.7%
Print & Duplicate	9,649	16,717	18,112	13,200	14,500	14,500	14,500	9.8%
Postage and Box Rent	52,690	53,306	53,111	57,806	57,500	57,500	57,500	-0.5%
Equipment Repairs	4,260	1,749	1,683	1,551	1,588	1,588	1,588	2.4%
Microfilming Services	0	832	0	0	0	0	0	NA
Prop. & Liab. Insurance	9,132	9,648	9,346	0	8,705	8,705	6,531	NA
Other Operating Expenses	722,118	741,256	906,411	711,466	817,356	817,356	815,182	14.6%
TOTAL EXPENSES	3,272,421	3,389,411	3,628,294	3,513,367	3,756,008	3,730,483	3,708,827	5.6%
LEVY BEFORE ADJUSTMENTS	1,437,855	1,399,015	1,639,084	1,462,020	1,650,623	1,622,098	1,600,442	9.5%

CLERK OF COURTS AND COURTS PROGRAM BUDGETS

COST CENTER NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2007 ADOPTED	2006 ADOPTED	2005 ADOPTED	2007 OVER 2006	2006 OVER 2005
Clerk of Courts & Courts Clerk of Courts Revenues	130	1,304,983	1,323	-	143,215	1,449,521	1,917,535	1,449,521 (1,917,535)	1,393,864 (1,874,259)	1,350,068 (1,867,662)	4.0 2.3	3.2 0.4
Circuit Court I Revenues	131	67,636	60	-	99,804	167,500	-	167,500 -	175,015 -	155,934 -	(4.3) NA	12.2 NA
Circuit Court II Revenues	132	72,976	60	-	106,464	179,500	-	179,500 -	155,568 -	142,713 -	15.4 NA	9.0 NA
Circuit Court III Revenues	133	67,790	60	-	103,108	170,958	-	170,958 -	151,804 -	136,950 -	12.6 NA	10.8 NA
Circuit Court IV Revenues	134	63,445	60	-	80,987	144,492	-	144,492 -	135,951 -	128,563 -	6.3 NA	5.7 NA
Circuit Court V Revenues	135	56,255	60	-	109,120	165,435	-	165,435 -	142,294 -	133,380 -	16.3 NA	6.7 NA
Circuit Court VI Revenues	136	70,018	60	-	84,148	154,226	-	154,226 -	133,019 -	139,560 -	15.9 NA	(4.7) NA
Teen Court Revenues	140	57,500	559	-	1,571	59,630	750	59,630 (750)	58,354 (950)	58,970 (1,050)	2.2 (21.1)	(1.0) (9.5)
VIP Revenues	141	69,965	459	-	1,971	72,395	40,000	72,395 (40,000)	65,146 (30,500)	65,210 (25,000)	11.1 31.1	(0.1) 22.0
Family Court Commissioner Revenues	142	344,457	1,382	-	35,021	380,860	34,100	380,860 (34,100)	376,542 (30,518)	378,987 (300)	1.1 11.7	(0.6) 10072.7
Court Commissioner Revenues	143	192,696	1,744	-	23,259	217,699	-	217,699 -	205,420 -	213,555 -	6.0 NA	(3.8) NA
Law Library Revenues	144	-	-	-	5,500	5,500	-	5,500 -	5,000 -	15,150 -	10.0 NA	(67.0) NA
Probate Revenues	146	119,800	688	-	13,385	133,873	-	133,873 -	120,345 -	116,959 -	11.2 NA	2.9 NA
Family Court Counseling Revenues	149	396,443	3,166	-	7,629	407,238	116,000	407,238 (116,000)	395,045 (115,120)	391,652 (98,000)	3.1 0.8	0.9 17.5
Grand Totals		2,883,964	9,681	-	815,182	3,708,827	2,108,365	1,600,442	1,462,020	1,435,637	9.5	1.8

SHERIFF'S OFFICE

Department: 100-110 to 120 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Michael Brooks
LOCATION: Sheriff's Office
4311 Jackson Street
Oshkosh, WI 5901

TELEPHONE: 236-7300

MISSION STATEMENT:

To provide law enforcement and related services to the citizens of Winnebago County in a professional and cost effective manner.

PROGRAM DESCRIPTION:

COURT SERVICES To support all divisions within the Winnebago County Sheriff's Office by documenting, maintaining and dispensing records and reports; transporting of prisoners; service of civil process; and apprehending persons with outstanding arrest warrants.

PATROL DIVISION Provide law enforcement and protection of life and property within the boundaries of Winnebago County. This includes upholding Federal, State and local laws, investigating civil and criminal complaints, providing a nucleus for law and order and, when necessary, taking appropriate actions on and off Winnebago County highways. Provide awareness education to the community as a deterrent against crime and disorder.

DETECTIVE DIVISION Responsible for the investigation, apprehension and the assistance of the prosecution by the Winnebago County District Attorney's office of individuals who have violated Wisconsin State Statutes or Winnebago County Ordinances. Contained in the unit are a specialized juvenile officer and detectives working general assignments.

CRIME PREVENTION AND COMMUNITY SERVICES DIVISION Provide proactive crime prevention programs to the citizens of Winnebago County. The programs are designed to assist the citizens of the county in protecting themselves and their property from crimes.

RESERVES A support unit which assists the department in traffic control, security, crowd control and boating. The unit is available for security at functions open to the public.

COMMUNICATIONS CENTER - E911 Receive emergency information and dispatch emergency response team, law enforcement, fire and medical assistance.

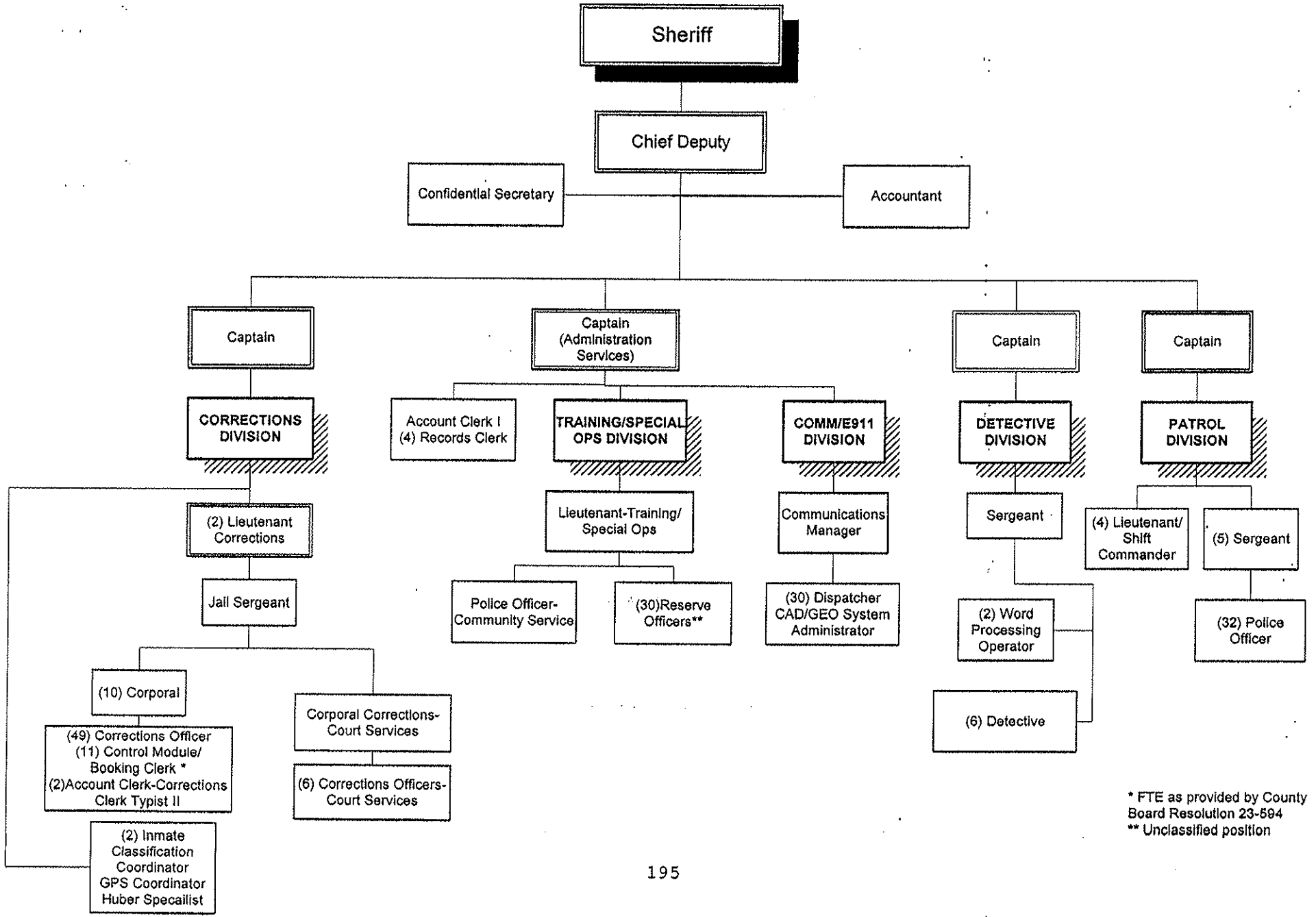
BOAT PATROL Patrol the waterways in the county and enforce state boating laws. Respond to emergencies and have a Hovercraft available for winter emergency response.

SNOW PATROL Patrol the snowmobile trails and ice-covered lakes and rivers. Promote snowmobile and all-terrain safety.

TRAINING Continually upgrade the departments training standards to meet the ever-changing demands of the criminal justice system. Consistently improving performance standards and productivity through training to continue to meet the state mandates.

JAIL Manage the Winnebago County Jail in accordance with State statutes and Administrative Code of Wisconsin. To ensure citizens that the jail will be secure and well managed and provide as many rehabilitation programs as possible for the prisoners.

SHERIFF



* FTE as provided by County Board Resolution 23-594
 ** Unclassified position

SHERIFF'S OFFICE

**Department: 100-110 to 120 Fund: General Fund
2007 BUDGET NARRATIVE**

DEPARTMENT HEAD: Michael Brooks
LOCATION: Sheriff's Office
4311 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-7300

2006 ACCOMPLISHMENTS:

1. Installation and training of the Video Court System equipment.
2. Installation of antenna and repeater equipment for the Sheriff's Office frequency and red Fire Dept frequency to improve radio reception in the western part of the county.
3. The Engineer study of Simulcast network.
4. Implemented the Dane County Contract.
5. Increased the number of monitored cells by 8 by adding cameras.
6. Expanded the inmate programming by partnering with the UW-Extension Program.
7. Continued review and updating of Policies.
8. Creation and implementation of new policy regarding statutory mandate for recording interviews, conducting eyewitness identification.
9. Creation and implementation of new policy in responding to missing children, missing adults, and crime scenes.
10. Updated the evidence van with crime scene processing unit, more specifically equipped.
11. Criminal investigation/charges referred Re; Flashlight Development LLC for \$275,000.00 theft by contractor.
12. Gang intelligence team enhanced with Correction officers and networked with regional gang task force.
13. Specialized training in arson investigation expanded to all detectives.
14. Begin transition to automated citation system(TraCS) utilizing \$45,000 grant.

15. Approached by private donor to revitalize K9 program in the fall of 2006.
16. Received \$32,000 in highway safety grant to enforce traffic laws along the Hwy 41 corridor.
17. Revised and implemented Patrol Evaluation policy.
18. Continue to work with other managers of the Sheriff's Office and surrounding Sheriff's Offices to coordinate and implement a multi-jurisdictional regional response team that could respond to terrorist acts anywhere in the State.

2007 GOALS AND OBEJECTIVES:

1. Purchase and physical upgrade for simulcast equipment in 2007, 2008.
2. Re-Open WRC as a Secure(Ch.350) Facility.
3. Continued to grow the GPS Program.
4. Replace the Warrant Officer position with a Civilian Warrant Clerk.
5. Continue to evaluate services offered based upon staffing levels.
6. Continue to effectively direct the functions of the Winnebago County Sheriff's Office Detective Division and develop greater efficiency in its operation.
7. Make determinations of technological advancement with computer software and digital media/storage to enhance efficiency in investigating crimes.
8. Continued development of Division's investigative abilities and skills through further resources, training, and interaction with other law enforcement agencies.
9. Continue to develop policy for complex criminal investigations.
10. Continue to apply for available highway safety grant money to increase patrol activity in speed, seatbelt and alcohol enforcement and to purchase equipment that will enhance patrol officer's effectiveness in enforcement activity.
11. Continue to work in collaborative projects with other law enforcement agencies in Winnebago County and the Fox River Valley.
12. Continue to search for additional grant money to complete automated citation system that includes interface with LRMS.
13. Equipment remaining nine squad cars with TraCS hardware.
14. Have the K9 program operate and function at a high level of effectiveness and efficiency.
15. Continue to train the Shift Lieutenants in the administrative functions of the Division.

SHERIFF

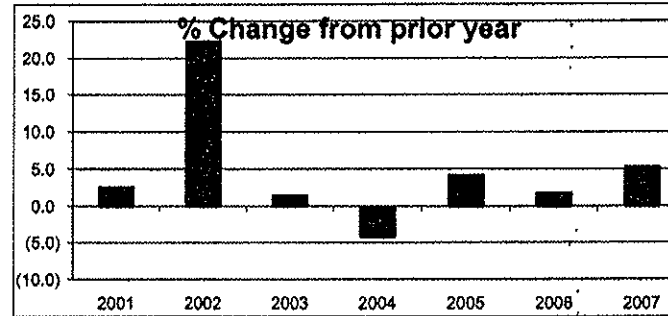
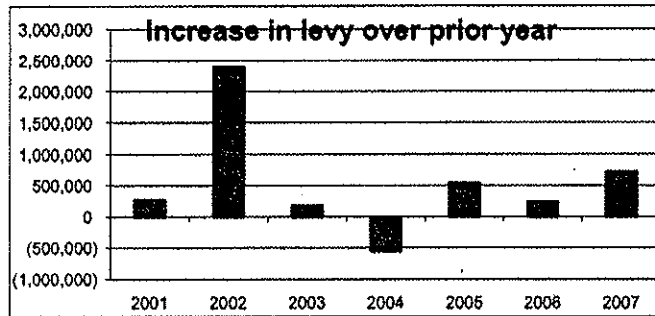
2007 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Full Time	164	164	170	174	181	200	212	211	193	184
Part Time	0	0	0	0	0	1	1	1	1	0
Total	164	164	170	174	181	201	213	212	194	184

There are 11 positions eliminated and one records clerk added to this 2007 budget. The positions that are eliminated include one part-time booking clerk, three correction officers, one nursing supervisor, three registered nurses, two certified nursing assistants, and one patrol officer.

COUNTY LEVY: The tax levy for 2007 is \$14,299,026, an increase of \$724,311 or 5.3% over 2006.



SIGNIFICANT CHANGES:

A few major reasons for the increase in levy include the adding back of property and liability insurance to the departments budget and increases in capital spending to replace vehicles. Without these two items the budget would be up only 3.8%

Revenues for the sheriff's department increased by about \$158,900 due to the following items:

- Grant revenue will decrease by \$38,593 because of a reduction in Highway Safety grant and MEG unit grant that was recorded here last year was misclassified. Also, the Literacy and SCAAP grants have been eliminated.
- Snowmobile patrol will decrease by \$10,000 because the sheriff department will not be doing patrol in 2007.
- Warrant Fees will decrease by \$20,000 to bring the revenue inline with history.

- ❑ Telephone revenue is up by \$16,416, the reduction in revenue that was suppose to happen because of the closure of the WRC in 2006 has not been noticed, so we are moving the budget amount back up.
- ❑ Reimbursed Costs is down by \$24,069 due to a reduction in the amount originally quoted.
- ❑ Civil Process fees is up by \$20,000.
- ❑ Boarding of prisoner is expected to decrease by \$838,670 because of a reclassification of this revenue to a more correct account.
- ❑ Police services have increased by \$86,544 because there are more higher paying events (i.e. Country USA).
- ❑ Medical/MA-Co Pay will increase by \$25,500 due to a change in the MA law allowing more medical cost of incarcerated inmates to be recovered.
- ❑ Monitoring fees have decreased by \$42,015 to more closely reflect history.
- ❑ Concession Revenue will increase by \$19,588 because the anticipated loss from changing from state prisoners to outside county inmates did not take place.
- ❑ Intake Booking Fees will increase by \$56,249 due to intake booking fees and daily jail fees are rolled together in 2007.
- ❑ Boarding fees have decreased down to zero because these fees are now included with the intake booking fees.
- ❑ Boarding of Prisoners (intergovernmental) will increase by \$1,007,400 due to the reclassification and to match history.
- ❑ Sale of property and equipment is reduced by \$5,000 to more closely reflect history.
- ❑ Photographic revenue

Expenses for the sheriff's department increased by about \$883,211.

- ❑ Wages and Fringes are up by \$278,062 or just 2.0% because of normal step increases and the reduction of the ten positions identified earlier.
- ❑ Registration and tuition has been increased by \$8,561 because of foregoing 2006 training because of budget constraints.
- ❑ Capital equipment has been increased by \$90,500 because there are 6 vehicles budgeted in 2007 up from 3 vehicles in 2006.
- ❑ Computer Supplies has decreased by \$5,000 because the cost of moving into the new building has started to level off.
- ❑ Household supplies are down by \$5,400 because these cost are shifted to the Jail Improvement fund.
- ❑ Clothing and Uniform allowance is higher by \$4,125 due to replacing of uniforms.
- ❑ Small equipment is increased by \$25,145 because the items foregone in 2006 are now budgeted in 2007.
- ❑ Medical and dental costs are down by \$105,252 due to the HPL pharmaceutical contract being moved to Other Contract Services.
- ❑ Motor Fuel costs are down by \$26,844 to more closely reflect prior years actuals.
- ❑ Tires and Batteries are up by \$3,608 because more of the aging fleet needs new tires.
- ❑ Vehicle repairs are down by \$15,569 because a group of new vehicles will not need as many repairs as the older fleet.
- ❑ Professional services are up by \$64,990 because of the cost of placing additional people on the GPS program.
- ❑ Collection Services are up by \$9,000 due to billings for jail daily fee being sent directly to the collection agent for collection.
- ❑ Food service costs are up by \$10,052 because of addition inmates projected to be housed in the jail.
- ❑ Other contracted services are up \$483,334 because the HPL Physician and Pharmaceutical contracts are moved to this account. We will also be contracting out nursing services for the jail resulting in the elimination of 6 staff. Although this increases contracted services, there will be a net overall savings from this of roughly \$120,000 from labor cost reductions.
- ❑ Operating Licenses & Fees are down by \$7,955 because the radio license renewal is done every other year.
- ❑ Printing and duplicating costs are up by \$10,750 because of the increased printed materials used by the department.
- ❑ Postage and Box Rent costs are up by \$4,000 because the administration was not charged in 2006.
- ❑ Prop. & Liab. Insurance cost is up by \$117,691 due to the County reinstating the premium for 2007.

**Financial Summary
Sheriff**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	1,295,429	2,581,787	3,533,316	3,204,332	3,363,232
Labor	6,936,836	14,470,168	14,021,536	13,989,536	14,267,598
Travel	13,632	32,400	60,015	46,891	51,944
Capital	85,863	85,860	106,100	64,323	154,823
Other Expenditures	1,224,406	2,384,916	2,920,380	2,678,297	3,187,893
Total Expenditures	8,260,736	16,973,344	17,108,031	16,779,047	17,662,258
Levy Before Adjustments	6,965,307	14,391,557	13,574,715	13,574,715	14,299,026
Adjustments	-	-	-	-	-
Net Levy After Adjustments	6,965,307	14,391,557	13,574,715	13,574,715	14,299,026

**Winnebago County
Budget Detail - 2007
Sheriff
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Training Aids	32,079	27,020	27,200	29,000	27,000	27,000	27,000	-8.9%
Water Safety Patrol	31,184	0	23,477	35,500	35,500	35,500	35,500	0.0%
Snowmobile Patrol	8,152	5,713	5,147	10,000	5,000	5,000	0	0.0%
Grants	45,590	65,810	291,608	68,000	29,407	29,407	29,407	-56.8%
Incentive Payments	6,074	13,127	17,600	10,000	10,000	10,000	10,000	0.0%
Intergovernmental	<u>123,079</u>	<u>111,669</u>	<u>365,032</u>	<u>152,500</u>	<u>106,907</u>	<u>106,907</u>	<u>101,907</u>	<u>-33.2%</u>
Parking Violations	5,043	6,933	6,991	5,000	5,000	5,000	5,000	0.0%
Fines & Forfeitures	<u>5,043</u>	<u>6,933</u>	<u>6,991</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0.0%</u>
Fees And Costs	(2,275)	2,658	1,525	2,000	1,100	1,100	1,100	-45.0%
Forms, Copies, Etc.	3,129	3,225	3,405	2,500	2,500	2,500	2,500	0.0%
Warrant Fees	0	0	7,945	40,000	20,000	20,000	20,000	-50.0%
Telephones	165,476	166,768	187,995	114,101	130,517	130,517	130,517	14.4%
Reimbursed Costs	1,298	4,651	10,338	220,569	196,500	196,500	196,500	-10.9%
Civil Process Fees	144,239	152,273	147,711	145,000	165,000	165,000	165,000	13.8%
Board of Prisoners	553,848	1,153,866	1,438,148	1,007,300	168,630	168,630	168,630	-83.3%
Inspection Fees	5,997	5,835	240	0	6,100	6,100	0	NA
Restitution	2,630	4,888	3,805	3,000	5,500	5,500	5,500	83.3%
Police Services	16,597	140,464	93,914	86,000	91,000	172,544	172,544	100.6%
Photographic Revenue	961	1,715	767	1,000	1,000	1,000	1,000	0.0%
Identification Cards	220	295	200	50	50	50	50	0.0%
Donations	0	1,500	0	0	0	0	0	NA
Medical/MA-Co Pay	21,834	17,342	21,740	22,500	48,000	48,000	48,000	113.3%
Monitoring Fees	0	142,423	212,170	961,450	919,435	919,435	919,435	-4.4%
Concession Revenue	28,728	48,781	60,139	33,412	48,000	53,000	55,500	66.1%
Other Public Charges	500	245	625	500	0	0	0	0.0%
Intake Booking Fees	70,516	61,385	74,196	82,500	138,749	138,749	138,749	68.2%
Boarding Fees	0	0	9,043	120,450	0	0	0	0.0%
Public Services	<u>1,013,695</u>	<u>1,908,315</u>	<u>2,273,904</u>	<u>2,842,332</u>	<u>1,942,081</u>	<u>2,028,625</u>	<u>2,025,025</u>	<u>-28.8%</u>
Fees & Costs	0	2	117	0	0	0	0	NA
Board of Prisoners	181,737	210,827	191,128	185,000	1,192,400	1,192,400	1,192,400	544.5%
Police Service	0	35,757	20,871	0	0	0	0	NA
Photographic Revenue	0	0	0	0	0	0	21,900	NA
Intergovernmental Services	<u>181,737</u>	<u>246,587</u>	<u>212,117</u>	<u>185,000</u>	<u>1,192,400</u>	<u>1,192,400</u>	<u>1,214,300</u>	<u>556.4%</u>
Grants	0	0	604	0	0	0	0	NA
Police Services	1,731	174	0	0	0	0	0	NA
Interfund Revenues	<u>1,731</u>	<u>174</u>	<u>604</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>NA</u>
Sale Of Prop & Equip	15,040	25,222	52,589	17,000	12,000	12,000	12,000	-29.4%
Other Miscellaneous Revenues	77,043	28,884	14,957	2,500	5,000	5,000	5,000	100.0%

**Winnebago County
Budget Detail - 2007
Sheriff
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Miscellaneous Revenues	92,083	54,105	67,546	19,500	17,000	17,000	17,000	-12.8%
TOTAL REVENUES	1,417,367	2,327,782	2,926,194	3,204,332	3,263,388	3,349,932	3,363,232	5.0%
Regular Pay	7,926,832	9,003,358	9,042,392	8,814,583	9,274,369	8,841,385	8,966,927	1.7%
Overtime	819,081	875,505	797,280	820,787	836,222	841,009	854,893	4.2%
Witness Expense	(10)	0	0	0	0	0	0	NA
Regular Pay	0	31,096	38,325	0	0	0	0	NA
Wages	8,745,902	9,909,959	9,877,998	9,635,370	10,110,591	9,682,394	9,821,820	1.9%
Fringe Benefits	3,733,894	4,416,074	4,532,040	4,247,570	4,634,092	4,434,392	4,393,454	3.4%
Unemployment Comp	0	0	0	106,596	17,000	69,432	52,324	-50.9%
Fringes	3,733,894	4,416,074	4,532,040	4,354,166	4,651,092	4,503,824	4,445,778	2.1%
Total Labor Costs	12,479,796	14,326,034	14,410,039	13,989,536	14,761,683	14,186,218	14,267,598	2.0%
Registration & Tuition	22,727	38,210	38,669	29,697	38,258	38,258	37,658	26.8%
Automobile Allowance	712	1,606	182	500	0	0	0	0.0%
Vehicle Lease	55	0	0	0	0	0	0	NA
Commercial Travel	1,748	1,185	3,031	300	0	0	0	0.0%
Meals	7,048	15,734	7,347	10,975	9,229	9,229	9,229	-15.9%
Lodging	10,684	16,278	6,372	4,934	4,557	4,557	4,557	-7.6%
Other Travel Exp	999	1,332	4,468	485	500	500	500	3.1%
Travel	43,973	74,344	60,069	46,891	52,544	52,544	51,944	10.8%
Other Equipment	134,801	443,399	494,628	64,323	157,943	157,943	154,823	140.7%
Capital	134,801	443,399	494,628	64,323	157,943	157,943	154,823	140.7%
Office Expenses								
Office Supplies	14,069	7,386	12,477	10,500	10,000	10,000	10,000	-4.8%
Stationery and Forms	3,856	2,257	1,922	2,360	2,360	2,360	2,360	0.0%
Printing Supplies	0	7,931	8,457	9,500	9,250	9,250	9,250	-2.6%
Print & Duplicate	11	195	1,246	1,100	1,100	1,100	1,100	0.0%
Postage and Box Rent	197	247	424	350	550	550	550	57.1%
Computer Supplies	8,627	10,338	9,785	9,200	4,200	4,200	4,200	-54.3%
Computer Software	281	317	371	150	0	1,440	1,440	860.0%
Advertising	1,069	0	80	200	200	200	200	0.0%
Subscriptions	1,083	1,368	1,217	1,150	1,150	1,150	1,150	0.0%
Membership Dues	3,505	2,427	1,662	2,300	2,200	2,200	2,200	-4.3%
Publish Legal Notices	0	111	0	100	100	100	100	0.0%
Photo Processing	3,806	5,263	4,758	6,100	5,422	5,422	5,422	-11.1%

**Winnebago County
Budget Detail - 2007
Sheriff
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Operating Expenses								
Outreach	0	13	0	0	0	0	0	NA
Telephone	93,433	150,351	130,791	129,585	131,700	131,700	131,700	1.6%
Household Supplies	14,432	24,292	29,243	12,925	7,525	7,525	7,525	-41.8%
Clothing & Uniforms	29,639	38,700	23,582	59,740	63,865	63,490	63,490	6.3%
Professional Supplies	25,294	34,662	54,327	65,002	64,316	64,316	64,216	-1.2%
Food	227	72	693	350	350	350	350	0.0%
Small Equipment	36,440	75,590	27,018	15,690	26,075	40,835	40,635	159.0%
Medical Supplies	315,413	166,113	112,804	124,200	18,948	18,948	18,948	-84.7%
Hygiene Supplies	9,783	13,025	20,103	8,000	9,000	9,000	9,000	12.5%
Investigation Expense	19,228	31,036	27,524	10,600	10,600	10,600	10,600	0.0%
Crime Prevention Expense	3,095	5,659	3,407	0	5,000	0	0	NA
Vehicle Lease-Other	172	38	0	400	400	400	400	0.0%
Commercial Travel-Other	3,370	2,450	0	3,600	3,600	3,600	3,600	0.0%
Meals-Other	0	0	0	100	100	100	100	0.0%
Materials for Resale	6,370	(2,479)	0	0	0	0	0	NA
Repairs & Maintenance								
Repair & Maintenance Supplies	24	0	0	0	0	0	0	NA
Construction Supplies								
Small Hardware	486	230	183	1,200	1,200	1,200	1,200	0.0%
Maintenance Supplies								
Plumbing Products	33	0	0	0	0	0	0	NA
Motor Fuel	120,691	134,023	179,834	255,844	229,000	229,000	229,000	-10.5%
Lubricants	756	1,139	1,095	2,350	1,950	1,950	1,950	-17.0%
Tires & Batteries	11,326	12,538	11,145	13,900	18,108	18,108	17,508	26.0%
Utilities								
Power and Light	125	170	137	200	200	200	190	-5.0%
Contractual Services								
Medical and Dental	105,221	250,482	188,072	225,500	163,867	163,867	163,867	-27.3%
Pest Extermination	730	635	667	1,120	1,270	1,270	1,270	13.4%
Vehicle Repairs	61,109	58,006	63,859	121,390	106,121	106,121	105,821	-12.8%
Equipment Repairs	75,472	92,795	159,592	63,450	62,128	62,128	61,928	-2.4%
Grounds Maintenance	0	0	125	200	2,000	2,000	2,000	900.0%
Boarding of Prisoners	378,581	0	0	0	0	0	0	NA
Accounting - Auditing	107	0	0	0	0	0	0	NA
Professional Service	51,376	68,812	205,857	717,188	782,178	782,178	782,178	9.1%
Collection Services	0	0	0	0	9,000	9,000	9,000	NA
Nutrition-Cong	2,294	0	0	0	0	0	0	NA
Food Service	214,208	390,945	474,485	439,680	459,632	459,632	449,732	2.3%
Other Contract Serv.	58,297	102,181	67,767	181,300	303,319	664,634	664,634	266.6%
Administration Fee	0	0	5	0	0	0	0	NA
LTS - DCP	93	0	0	0	0	0	0	NA
Building Rental	680	680	680	0	720	720	720	NA
Rental Expenses								

**Winnebago County
Budget Detail - 2007
Sheriff
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Equipment Rental	16,950	17,130	17,580	18,000	18,000	18,000	18,000	0.0%
Other Rents and Leases	7,184	4,648	4,644	3,000	3,000	3,000	3,000	0.0%
Insurance								
Prop & Liab Insurance	90	30	120	0	0	0	0	NA
Claim Payments	16	0	0	0	0	0	0	NA
Operating Licenses & Fees	4,071	697	1,260	11,500	3,545	3,545	3,545	-69.2%
Other Sundry & Fixed Charges								
Operating Grants	64,800	64,800	64,812	92,800	137,800	137,800	92,800	0.0%
Other Miscellaneous	0	0	34	0	0	0	0	NA
Interfund Expenses								
Printing Supplies	6,828	0	0	0	0	0	0	NA
Print & Duplicate	21,163	36,009	37,696	22,450	33,200	33,200	33,200	47.9%
Postage and Box Rent	7,795	7,831	8,391	11,000	15,000	15,000	15,000	36.4%
Computer Software	0	0	0	400	500	500	500	25.0%
Medical and Dental	380,366	15,719	13,659	18,000	18,000	18,000	18,000	0.0%
Equipment Repairs	8,796	4,125	4,257	4,323	4,323	4,323	4,323	0.0%
Data Processing	300	0	0	300	2,300	2,300	2,300	666.7%
Prop. & Liab. Insurance	137,724	145,800	155,559	0	156,873	156,873	117,691	NA
Other Operating Expenses	<u>2,331,069</u>	<u>1,986,789</u>	<u>2,133,407</u>	<u>2,678,297</u>	<u>2,911,245</u>	<u>3,283,385</u>	<u>3,187,893</u>	<u>19.0%</u>
TOTAL EXPENSES	<u>14,989,639</u>	<u>16,830,566</u>	<u>17,098,143</u>	<u>16,779,047</u>	<u>17,883,415</u>	<u>17,680,090</u>	<u>17,662,258</u>	<u>5.3%</u>
LEVY BEFORE ADJUSTMENTS	<u>13,572,273</u>	<u>14,502,783</u>	<u>14,171,949</u>	<u>13,574,715</u>	<u>14,620,027</u>	<u>14,330,158</u>	<u>14,299,026</u>	<u>5.3%</u>

SHERIFF PROGRAM BUDGETS

COST CENTER NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES		
								2007 ADOPTED	2006 ADOPTED	2005 ADOPTED	2007 OVER 2006	2006 OVER 2005	
SHERIFF													
Administrative	110	1,951,705	400	-	272,649	2,224,754		2,224,754	1,852,679	2,159,613	20.1	(14.2)	
Revenues	110						204,050	(204,050)	(59,250)	(211,250)	244.4	(72.0)	
Patrol	112	3,060,025	-	138,435	322,819	3,521,279		3,521,279	3,205,507	3,127,214	9.9	2.5	
Revenues	112						75,000	(75,000)	(51,000)	(78,800)	47.1	(35.3)	
Detective	113	569,212	-	-	141,392	710,604		710,604	610,033	685,837	16.5	(11.1)	
Revenues	113						83,544	(83,544)	(32,000)	(85,194)	161.1	(62.4)	
Community Services	114	-	-	-	2,407	2,407		2,407	151,060	166,691	(98.4)	(9.4)	
Revenues	114						2,407	(2,407)	-	(604)	N/A	N/A	
Reserves	115	-	150	-	8,676	8,826		8,826	9,090	66,187	(2.9)	(86.3)	
Revenues	115						40,000	(40,000)	(60,000)	(40,000)	(33.3)	50.0	
911	116	2,029,856	-	-	167,737	2,197,593		2,197,593	2,083,698	2,150,053	5.5	(3.1)	
Revenues	116						189,000	(189,000)	(212,369)	-	N/A	N/A	
Boat Patrol	117	90,609	-	-	31,995	122,604		122,604	101,952	66,352	20.3	53.7	
Revenues	117						36,100	(36,100)	(37,000)	(36,500)	(2.4)	1.4	
Snow Patrol	118	-	-	-	-	-		-	800	11,731	(100.0)	(93.2)	
Revenues	118							-	(10,500)	(10,500)	(100.0)	0.0	
Training	119	-	49,594	-	60,468	110,062		110,062	108,711	154,680	1.2	(29.7)	
Revenues	119						27,000	(27,000)	(29,000)	(80,600)	(6.9)	(84.0)	
Jail	120	6,566,191	1,800	16,388	2,179,750	8,764,129		8,764,129	8,655,517	7,699,114	1.3	12.4	
Revenues	120						2,706,131	(2,706,131)	(2,713,213)	(2,411,639)	(0.3)	12.5	
Grand Totals		14,267,598	51,944	154,823	3,187,893	17,662,258	3,363,232	14,299,026	13,574,715	13,332,385	5.3	1.8	

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2007

<u>Department</u>	<u>Description</u>	<u>Quant</u>	<u>Special Equip (Note)</u>	<u>Other</u>	<u>Capital Outlay</u>
Sheriff -	Squad cars - marked	3		76,530	76,530
Patrol Division	Squad cars - unmarked	1		24,435	24,435
	Supervisor vehicle	1		24,874	24,874
	Mapping system for serious / fatal crashes	1		12,596	12,596
Jail Division	Extended van	1		16,388	16,388
				154,823	154,823
				154,823	154,823

NOTE: ALL SPECIAL EQUIPMENT SPECIFICATIONS SHALL BE APPROVED BY THE INFORMATION SYSTEMS DIRECTOR

JAIL IMPROVEMENTS FUND

2007 BUDGET NARRATIVE HIGHLIGHTS

DESCRIPTION: The Jail Improvements Fund is a separate fund created under Wisconsin Statutes which receives money when fines and fees are assessed for things such as traffic violations. Monies accumulated in the fund can only be used for jail construction or improvement costs. The funds can also be used to retire debt incurred for that purpose.

COUNTY LEVY: There is no property tax levy for this activity.

SIGNIFICANT CHANGES:

More of the cost of operating the jail is being charged to the jail improvement fund this year.

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.

**Financial Summary
Jail Improvement Fund**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	87,745	170,000	170,000	170,000	185,000
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	32,413	109,700	170,000	170,000	185,000
Total Expenditures	32,413	109,700	170,000	170,000	185,000
Levy Before Adjustments	(55,332)	(60,300)	-	-	-
Adjustments	55,332	60,300	-	-	-
Net Levy After Adjustments	-	-	-	-	-

**Winnebago County
Budget Detail - 2007
Jail Improvement Fund
100 - 125**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Jail Assessments	174,034	195,743	177,142	170,000	185,000	185,000	185,000	8.8%
Fines & Fortetures	174,034	195,743	177,142	170,000	185,000	185,000	185,000	8.8%
TOTAL REVENUES	174,034	195,743	177,142	170,000	185,000	185,000	185,000	8.8%
Witness Expense	0	285	0	0	0	0	0	NA
Wages	0	285	0	0	0	0	0	NA
Fringes	0	0	0	0	0	0	0	NA
Total Labor Costs	0	285	0	0	0	0	0	NA
Office Expenses								
Subscriptions	0	0	0	2,500	2,150	2,150	2,150	-14.0%
Operating Expenses								
Household Supplies	62	0	335	25,000	41,310	41,310	41,310	65.2%
Clothing & Uniforms	12,047	21,308	15,386	44,000	58,379	58,379	58,379	32.7%
Linen	1,492	2,636	3,024	21,500	19,410	19,410	19,410	-9.7%
Dishes and Utensils	85	98	0	8,500	4,640	4,640	4,640	-45.4%
Small Equipment	111,901	9,081	1,580	18,000	8,765	8,765	8,765	-51.3%
Hygiene Supplies	1,719	3,946	749	17,500	9,470	9,470	9,470	-45.9%
Contractual Services								
Equipment Repairs	0	0	0	0	1,750	1,750	1,750	NA
Other Contract Serv.	0	5,000	6,698	33,000	39,126	39,126	39,126	18.6%
Other Operating Transfers								
Other Transfers Out	155,000	0	200,000	0	0	0	0	NA
Other Operating Expenses	282,305	42,070	227,772	170,000	185,000	185,000	185,000	8.8%
TOTAL EXPENSES	282,305	42,356	227,772	170,000	185,000	185,000	185,000	8.8%
LEVY BEFORE ADJUSTMENTS	108,271	(153,387)	50,630	0	0	0	0	NA

COUNTY CORONER

Department: 100-105 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD:
LOCATION:

Barry L. Busby
Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54901

TELEPHONE: 236-4804

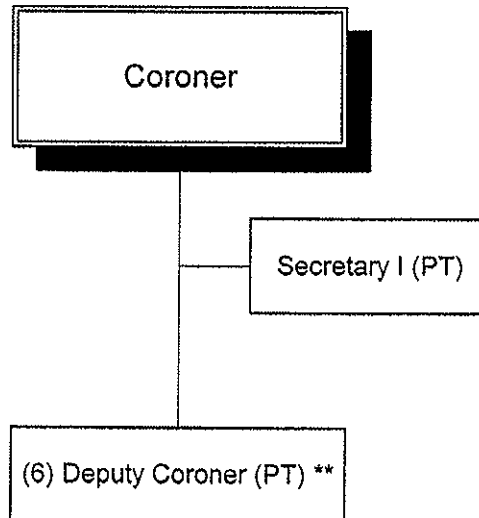
MISSION STATEMENT:

To monitor compliance with state statutes by medical facilities, funeral directors, law enforcement agencies, and the public regarding reportable deaths; to investigate and document all causes of death in reportable cases; to work with medical and legal agencies to protect and serve our community in all reportable deaths; to educate, and thereby prevent, hazardous conditions which put our County at risk; and to provide support, medical, or spiritual referrals to survivors of a deceased.

PROGRAM DESCRIPTION:

1. Investigate all deaths within the County which meet reportability guidelines, as established by State Statute and office policy.
2. Ensure that the medical and legal community is in compliance with reporting.
3. Respond to the scene of reportable deaths.
4. To assist and support the family during their time of loss.
5. Continue offering organ, tissue and eye donation to the family as an option.
6. Community support/training (educational/informative presentations).

CORONER



** Unclassified position

COUNTY CORONER

Department: 100-105 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Barry L. Busby
LOCATION: Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54901

TELEPHONE: 236-4804

2006 ACCOMPLISHMENTS:

1. Continuing education for coroner and deputies with attendance at various seminars and training sessions.
2. Continued working with Community for Hope regarding suicide prevention, mental health awareness, and with survivors of suicide programs.
3. Dr. Douglas Kelley, forensic pathologist has become Fond du lac Medical Examiner and we work primarily with him as our pathologist.
4. Continued to be a leader in the state with regards to tissue, organs, and eye donations.
5. Continued presentations at area schools and for local groups who show an interest.
6. We added a computer that was compatible with CD's.

2007 GOALS & OBJECTIVES:

1. To continue providing the highest standards of death investigations to our community in the most respectful and cost-effective manner.
2. To continue to improve on Winnebago County Coroner data-base.
3. To develop a consortium in the Fox Valley for training of deputies with the assistance of Dr. Douglas Kelley.
4. To purchase digital camera equipment.
5. To purchase scanner and color printer.

CORONER

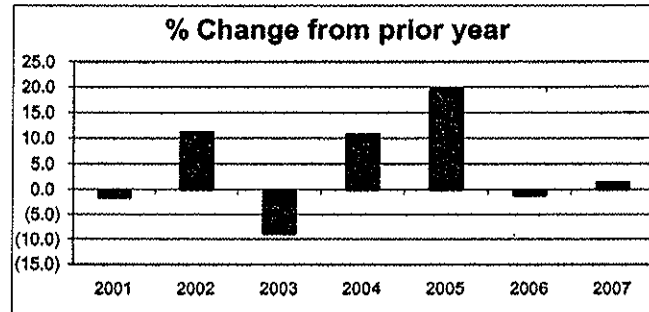
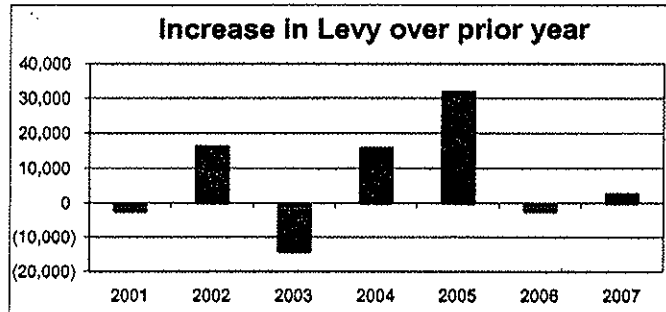
2007 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Full Time	1	1	1	1	1	1	1	1	1	1
Part Time	1	1	1	1	1	1	1	1	1	1
Total	2	2	2	2	2	2	2	2	2	2

There are no changes to the table of organization for 2007.

COUNTY LEVY: The tax levy for 2007 is \$194,709, an increase of \$2,667 or 1.4% over 2006.



SIGNIFICANT CHANGES:

There are no significant changes.

**Financial Summary
Coroner**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	36,174	84,300	84,300	84,300	87,000
Labor	71,314	150,472	150,747	150,747	151,189
Travel	3,591	5,666	5,300	5,300	8,300
Capital	-	-	-	-	-
Other Expenditures	43,095	121,484	120,295	120,295	122,220
Total Expenditures	118,000	277,622	276,342	276,342	281,709
Levy Before Adjustments	81,826	193,322	192,042	192,042	194,709
Adjustments	-	-	-	-	-
Net Levy After Adjustments	81,826	193,322	192,042	192,042	194,709

**Winnebago County
Budget Detail - 2007**

**Coroner
100 - 105**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Fees And Costs	38,572	43,262	54,855	84,300	87,000	87,000	87,000	3.2%
Reimbursed Costs	150	51	87	0	0	0	0	NA
Public Services	<u>38,722</u>	<u>43,313</u>	<u>54,942</u>	<u>84,300</u>	<u>87,000</u>	<u>87,000</u>	<u>87,000</u>	<u>3.2%</u>
Reimbursed Costs	425	0	0	0	0	0	0	NA
Interfund Revenues	<u>425</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>NA</u>
TOTAL REVENUES	<u>39,147</u>	<u>43,313</u>	<u>54,942</u>	<u>84,300</u>	<u>87,000</u>	<u>87,000</u>	<u>87,000</u>	<u>3.2%</u>
Regular Pay	64,006	66,188	69,582	69,857	69,857	69,857	69,857	0.0%
Other Personal Serv.	150	0	0	0	0	0	0	NA
Other Per Diem	47,190	42,670	47,400	50,000	50,000	50,400	50,400	0.8%
Wages	<u>111,346</u>	<u>108,858</u>	<u>116,982</u>	<u>119,857</u>	<u>119,857</u>	<u>120,257</u>	<u>120,257</u>	<u>0.3%</u>
Fringe Benefits	27,563	27,793	28,533	30,890	31,690	31,690	30,932	0.1%
Fringes	<u>27,563</u>	<u>27,793</u>	<u>28,533</u>	<u>30,890</u>	<u>31,690</u>	<u>31,690</u>	<u>30,932</u>	<u>0.1%</u>
Total Labor Costs	<u>138,909</u>	<u>136,651</u>	<u>145,515</u>	<u>150,747</u>	<u>151,547</u>	<u>151,947</u>	<u>151,189</u>	<u>0.3%</u>
Registration & Tuition	415	300	325	500	1,200	1,200	1,200	140.0%
Automobile Allowance	3,528	3,908	6,296	4,000	6,000	6,000	6,000	50.0%
Meals	0	190	170	300	300	300	300	0.0%
Lodging	108	496	310	500	800	800	800	60.0%
Travel	<u>4,051</u>	<u>4,894</u>	<u>7,101</u>	<u>5,300</u>	<u>8,300</u>	<u>8,300</u>	<u>8,300</u>	<u>56.6%</u>
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>NA</u>
Office Expenses								
Office Supplies	525	451	217	300	300	300	300	0.0%
Stationery and Forms	181	117	277	250	250	250	250	0.0%
Printing Supplies	0	46	46	50	50	50	50	0.0%
Postage and Box Rent	20	34	48	0	48	48	48	NA
Computer Supplies	0	0	117	350	150	150	150	-57.1%
Subscriptions	0	93	64	50	100	100	100	100.0%
Membership Dues	335	205	320	300	320	320	320	6.7%
Photo Processing	461	424	247	400	300	300	300	-25.0%
Operating Expenses								
Telephone	10,521	9,318	10,203	8,000	10,000	10,000	10,000	25.0%
Clothing & Uniforms	400	395	662	1,400	1,400	1,400	400	-71.4%
Professional Supplies	895	789	459	800	800	800	800	0.0%
Small Equipment	1,097	10	365	1,000	1,100	1,100	1,100	10.0%
Medical Supplies	1,049	1,351	1,597	2,000	2,000	2,000	2,000	0.0%

Winnebago County
Budget Detail - 2007
Coroner
100 - 105

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Investigation Expense	0	0	10	0	0	0	0	NA
Contractual Services								
Medical and Dental	14,777	26,180	36,681	22,000	22,000	22,000	22,000	0.0%
Vehicle Repairs	4,125	(1,122)	709	700	500	500	500	-28.6%
Equipment Repairs	49	0	0	500	200	200	200	-60.0%
Pathology Services	82,981	81,675	62,374	80,000	80,000	80,000	80,000	0.0%
Other Sundry & Fixed Charges								
Other Miscellaneous	0	29	0	0	0	0	0	NA
Interfund Expenses								
Printing Supplies	22	0	0	75	75	75	75	0.0%
Print & Duplicate	123	304	293	150	150	150	150	0.0%
Postage and Box Rent	199	156	133	250	250	250	250	0.0%
Motor Fuel	1,354	1,490	1,827	1,600	2,000	2,000	2,000	25.0%
Equipment Repairs	60	66	66	120	120	120	120	0.0%
Prop. & Liab. Insurance	1,416	1,368	1,535	0	1,475	1,475	1,107	NA
Other Operating Expenses	<u>120,589</u>	<u>123,380</u>	<u>118,250</u>	<u>120,295</u>	<u>123,588</u>	<u>123,588</u>	<u>122,220</u>	<u>1.6%</u>
TOTAL EXPENSES	<u>263,549</u>	<u>264,925</u>	<u>270,866</u>	<u>276,342</u>	<u>283,435</u>	<u>283,835</u>	<u>281,709</u>	<u>1.9%</u>
LEVY BEFORE ADJUSTMENTS	<u>224,402</u>	<u>221,612</u>	<u>215,924</u>	<u>192,042</u>	<u>196,435</u>	<u>196,835</u>	<u>194,709</u>	<u>1.4%</u>

EMERGENCY MANAGEMENT

Department: 100-107 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Donald W. Wilmot
LOCATION: Winnebago County
4311 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-7463

MISSION STATEMENT:

Develop an Emergency Management program that lessens the impact of natural or manmade disasters and large-scale emergencies on the citizens of Winnebago County.

PROGRAM DESCRIPTION:

GENERAL: Coordinate efforts of Winnebago County and all of its political subdivisions in minimizing the effects of natural and manmade disasters, including acts of terrorism, and take steps to eliminate or lessen their impact.

PREPAREDNESS, PLANNING, RESPONSE AND RECOVERY: Provides lead role of coordination countywide.

OUTDOOR WARNING SIREN: Outdoor warning system that provides advanced warning of severe weather to the public.

VOICE ALERT RECEIVERS: Provides warning to schools, hospitals and nursing homes that maintain their own receivers.

DOPPLER RADAR – NEXRAD: Provides advance warning of severe weather.

SHELTER: Coordinate with the American Red Cross the sheltering of people in the event of an evacuation resulting from a large emergency and/or a disaster.

PUBLIC RELATIONS: Provides information on emergency management to the public and private sectors.

EMERGENCY MANAGEMENT ASSISTANCE GRANT: Provides partial salary for Emergency Management Director.

EMERGENCY PLANNING, COMMUNITY RIGHT-TO-KNOW PLANNING GRANT: Provides partial salary for Emergency Management Deputy Director/Planner.

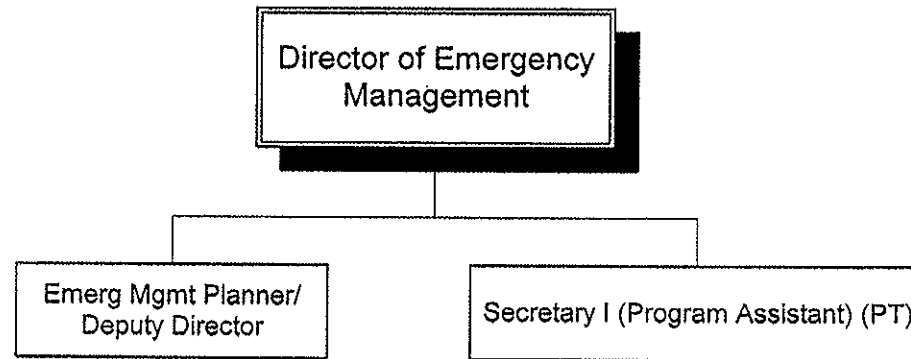
EMERGENCY PLANNING AND COMMUNITY RIGHT-TO-KNOW COMPUTER & HAZMAT EQUIPMENT GRANT: Provides funding for HAZMAT (Hazardous Materials) planning, training and equipment.

FEDERAL HOMELAND SECURITY EQUIPMENT GRANTS: To increase response capability of first responders, infrastructure security and continuity of government to lessen the effects of a WMD terrorist attack countywide.

COUNTYWIDE HAZARD MITIGATION PLANNING PROGRAM: Work with all local county jurisdictions to lessen the impact of natural or manmade disasters.

SCHOOL EMERGENCY PLANNING: Coordinating through law enforcement, fire services, emergency management and schools emergency planning for disaster response.

EMERGENCY MANAGEMENT



EMERGENCY MANAGEMENT

Department: 100-107 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Donald W. Wilmot
LOCATION: Winnebago County
4311 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-7463

2006 ACCOMPLISHMENTS:

1. Continued upgrade of the Mobile Command Center by purchasing seven cellular digital bag phones with Federal Homeland Security funding.
2. Purchased upgrade of "City Watch" software that is available countywide with Federal Homeland Security funding.
3. Purchased portable radio gang charger and analyzer to add longevity to batteries with Federal Homeland Security funding.
4. Coordinated "NIMS" resolution adoption and training with County Executive, Department Heads, Local Officials and Responders countywide.
5. Worked with State Department of Corrections and Winnebago Mental State Health Institute on emergency planning and the development of an exercise.
6. Worked with public safety officials in areas of planning, exercising and equipment acquisitions.
7. Upgrading of the siren system being completed, now scheduling expansion of the system.
8. School Emergency Planning went well. The first Oshkosh Area School District Exercise was held in February 2006. Expanding this program to the Menasha School District.
9. Conducted a mass-evacuation "Table Top Exercise" with the City of Oshkosh resulting in an evacuation plan for the city.
10. Begun the process of "Regional Evacuation Planning".
11. "Continuity of Government" planning is delayed pending further state and federal guidance. First phase of the process is complete.
12. Successful closeout of FY 2005 Homeland Security Equipment Grant. Winnebago County received \$96,136.00 in grant funds, which were used to support law enforcement and the fire service.

2007 GOALS & OBJECTIVES:

1. Continue to upgrade the Mobile Command Center.
2. Identify new sources of Emergency Management and Domestic Preparedness and Homeland Security funding.
3. Complete another upgrade of "County Emergency Operations Plan" and distribute to emergency officials countywide in FY 2007.
4. Continue to upgrade web-site.
5. Assist public safety officials in coordinating a countywide effort in enhancing response capabilities with regards to the potential for terrorist strikes.
6. Continue maintenance and expansion of the outdoor warning system (sirens).
7. Continue the process of "School Emergency Planning" with the Menasha School District and start work on planning with all schools countywide.
8. Conduct two tabletop exercises and participate in other local exercises.
9. Continue the process of "Continuity of Government" planning - pending guidance from the state.
10. Coordinate countywide "National Incident Management System (NIMS)" compliance.
11. Complete the process of "Regional Evacuation Planning".
12. Continue to notify countywide law enforcement and fire services of local, state and federal specialized training opportunities that are state and federally funded.
13. Work with public health to assist in their efforts to develop an emergency plan for health emergencies.

EMERGENCY MANAGEMENT

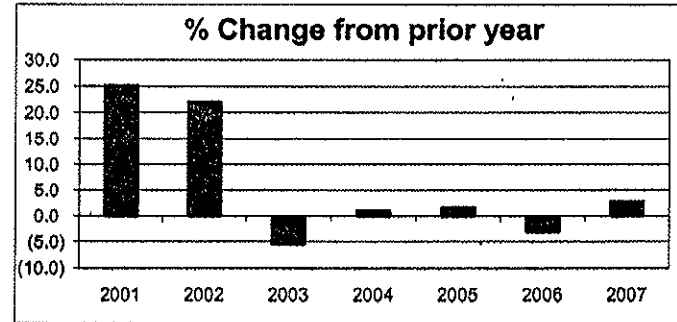
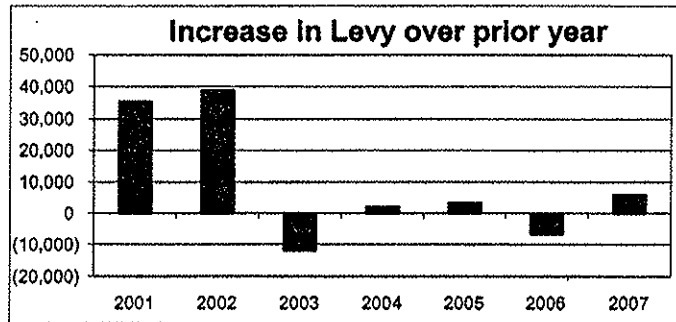
2007 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Full Time	0	0	1	2	2	2	2	2	2	2
Part Time	2	2	1	1	1	1	1	1	1	1
Total	2	2	2	3	3	3	3	3	3	3

There are no changes to the table of organization for 2007.

COUNTY LEVY: The tax levy for 2007 is \$208,149, an increase of \$5,899 or 2.9% over 2006.



SIGNIFICANT CHANGES:

Total Labor Cost – there is an increase in this category of \$8,608 due to normal step increases.

Other equipment - there is a decrease of \$8,836 due to only replacing three sirens in 2007 down from four in 2006.

Equipment repairs - this account will be up \$5,300 because of added repairs on equipment is being projected.

Prop & Liab. Insurance - this account will be up \$3,604 because the County reinstating the premiums in 2007.

**Financial Summary
Emergency Management**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	48,349	90,535	209,223	90,535	92,710
Labor	91,444	183,171	183,551	183,551	192,159
Travel	1,107	2,182	2,016	2,016	2,330
Capital	59,800	49,767	67,603	48,398	39,562
Other Expenditures	51,359	60,125	183,836	58,820	66,808
Total Expenditures	203,710	295,245	437,006	292,785	300,859
Levy Before Adjustments	155,361	204,710	227,783	202,250	208,149
Adjustments	-	-	-	-	-
Net Levy After Adjustments	155,361	204,710	227,783	202,250	208,149

**Winnebago County
Budget Detail - 2007
Emergency Management**

100 - 107

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
EMA Grant	(21,404)	50,247	43,020	43,500	45,675	45,675	45,675	5.0%
EPCRA Grant	35,343	35,183	28,309	47,035	47,035	47,035	47,035	0.0%
Grants	204,626	552,967	335,523	0	0	0	0	NA
Intergovernmental	<u>218,565</u>	<u>638,397</u>	<u>406,853</u>	<u>90,535</u>	<u>92,710</u>	<u>92,710</u>	<u>92,710</u>	<u>2.4%</u>
TOTAL REVENUES	<u>218,565</u>	<u>638,397</u>	<u>406,853</u>	<u>90,535</u>	<u>92,710</u>	<u>92,710</u>	<u>92,710</u>	<u>2.4%</u>
Regular Pay	114,055	120,485	125,451	127,574	134,737	134,737	134,737	5.6%
Overtime	0	180	0	1,109	761	761	761	-31.4%
Other Per Diem	40	80	80	800	420	420	420	-47.5%
Wages	<u>114,095</u>	<u>120,744</u>	<u>125,531</u>	<u>129,483</u>	<u>135,918</u>	<u>135,918</u>	<u>135,918</u>	<u>5.0%</u>
Fringe Benefits	48,432	51,105	53,503	54,068	57,619	57,619	56,241	4.0%
Fringes	<u>48,432</u>	<u>51,105</u>	<u>53,503</u>	<u>54,068</u>	<u>57,619</u>	<u>57,619</u>	<u>56,241</u>	<u>4.0%</u>
Total Labor Costs	<u>162,527</u>	<u>171,850</u>	<u>179,034</u>	<u>183,551</u>	<u>193,537</u>	<u>193,537</u>	<u>192,159</u>	<u>4.7%</u>
Registration & Tuition	385	999	716	450	750	750	750	66.7%
Automobile Allowance	649	880	894	800	800	800	800	0.0%
Meals	317	228	443	344	204	204	204	-40.7%
Lodging	83	0	434	372	576	576	576	54.8%
Other Travel Exp	5	2	0	50	0	0	0	0.0%
Travel	<u>1,440</u>	<u>2,109</u>	<u>2,487</u>	<u>2,016</u>	<u>2,330</u>	<u>2,330</u>	<u>2,330</u>	<u>15.6%</u>
Other Equipment	23,890	59,254	50,694	48,398	39,562	39,562	39,562	-18.3%
Capital	<u>23,890</u>	<u>59,254</u>	<u>50,694</u>	<u>48,398</u>	<u>39,562</u>	<u>39,562</u>	<u>39,562</u>	<u>-18.3%</u>
Office Expenses								
Office Supplies	1,108	798	652	600	600	600	600	0.0%
Stationery and Forms	144	55	0	100	100	100	100	0.0%
Printing Supplies	(29)	170	138	200	200	200	200	0.0%
Print & Duplicate	22,499	0	0	0	0	0	0	NA
Postage and Box Rent	0	101	9	50	25	25	25	-50.0%
Computer Software	0	45	0	0	0	0	0	NA
Subscriptions	535	371	519	500	300	300	300	-40.0%
Membership Dues	45	45	20	70	70	70	70	0.0%
Publish Legal Notices	149	131	248	250	280	280	280	12.0%
Operating Expenses								
Telephone	8,567	8,716	6,754	7,000	4,500	4,500	4,500	-35.7%
Household Supplies	24	0	0	0	0	0	0	NA
Food	609	722	168	300	450	450	450	50.0%
Small Equipment	128,335	491,580	32,832	4,000	3,300	3,300	3,300	-17.5%

**Winnebago County
Budget Detail - 2007
Emergency Management
100 - 107**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Other Operating Supplies	7	6,909	118	200	100	100	100	-50.0%
Repairs & Maintenance								
Maintenance - Buildings	652	0	0	0	0	0	0	NA
Maintenance - Equipment	56	344	3,132	250	500	500	500	100.0%
Maintenance-Vehicles	517	672	580	250	500	500	500	100.0%
Repair & Maintenance Supplies	0	0	201	0	0	0	0	NA
Maintenance Supplies								
Other Elect. Products	283	0	0	0	0	0	0	NA
Motor Fuel	5	0	0	100	100	100	100	0.0%
Utilities								
Power and Light	1,751	2,283	2,513	2,600	3,000	3,000	2,850	9.6%
Water and Sewer	146	0	0	0	0	0	0	NA
Contractual Services								
Vehicle Repairs	0	466	21	750	250	250	250	-66.7%
Equipment Repairs	16,837	17,453	6,378	10,000	15,300	15,300	15,300	53.0%
Data Processing	4,095	4,095	4,596	4,800	4,800	4,800	4,800	0.0%
Professional Service	66,495	22,466	7,872	6,000	8,000	8,000	8,000	33.3%
Janitorial Services	0	1,035	0	0	0	0	0	NA
Other Sundry & Fixed Charges								
Operating Grants	56,530	314,217	16,000	16,000	16,000	16,000	16,000	0.0%
Interfund Expenses								
Printing Supplies	147	0	0	0	0	0	0	NA
Print & Duplicate	448	1,029	1,105	500	500	500	500	0.0%
Postage and Box Rent	839	1,004	597	750	700	700	700	-6.7%
Maintenance Vehicles	800	426	1,088	800	1,000	1,000	1,000	25.0%
Motor Fuel	1,530	1,552	1,898	1,800	1,800	1,800	1,800	0.0%
Lubricants	34	42	50	50	50	50	50	0.0%
Equipment Repairs	528	396	396	400	429	429	429	7.3%
Data Processing	0	396	0	500	500	500	500	0.0%
Prop. & Liab. Insurance	3,492	2,808	2,938	0	4,804	4,804	3,604	NA
Other Operating Expenses	<u>317,178</u>	<u>880,328</u>	<u>90,824</u>	<u>58,820</u>	<u>68,158</u>	<u>68,158</u>	<u>66,808</u>	<u>13.6%</u>
TOTAL EXPENSES	<u>505,034</u>	<u>1,113,541</u>	<u>323,040</u>	<u>292,785</u>	<u>303,587</u>	<u>303,587</u>	<u>300,859</u>	<u>2.8%</u>
LEVY BEFORE ADJUSTMENTS	<u>286,469</u>	<u>475,145</u>	<u>(83,813)</u>	<u>202,250</u>	<u>210,877</u>	<u>210,877</u>	<u>208,149</u>	<u>2.9%</u>

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2007

<u>Department</u>	<u>Description</u>	<u>Quant</u>	<u>Special Equip (Note)</u>	<u>Other</u>	<u>Capital Outlay</u>
Emergency	T-128 Rotating sirens	2		26,875	26,875
Management	T-121 Omni directional siren	1		12,687	12,687
			-	39,562	39,562

NOTE: ALL SPECIAL EQUIPMENT SPECIFICATIONS SHALL BE APPROVED BY THE INFORMATION SYSTEMS DIRECTOR

SUMMARY BY DIVISION

	<u>Expenses</u>	<u>Revenues</u>	<u>Adjustments</u>	<u>Levy</u>
TRANSPORTATION				
Airport	\$ 2,433,813	\$ 913,319	\$ (1,150,160)	\$ 370,334
Highway Department	11,324,198	10,666,445	(657,753)	-
County Road Maintenance	3,189,156	2,691,671	-	497,485
Underground Storage Tanks	<u>10,000</u>	<u>5,000</u>	<u>(45,000)</u>	<u>(40,000)</u>
	<u>\$ 16,957,167</u>	<u>\$ 14,276,435</u>	<u>\$ (1,852,913)</u>	<u>\$ 827,819</u>

AIRPORT

Department: 510-XXX Fund: Airport Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Ruth Elliott
LOCATION: Winnebago County
525 W. 20th Avenue
Oshkosh, WI 54901-6871

TELEPHONE: 424-7777

MISSION STATEMENT:

To provide modern facilities and support services for Aviation-related activities that will enhance sustainable economic development of the region.

PROGRAM DESCRIPTION:

ADMINISTRATION Handle accounting and record keeping, conduct correspondence, maintain statistics, administer leases, negotiate and write contracts, collect and assemble operations statistics, update operations and security manuals, manage personnel, plan and direct airport development, promote and market airport services, supervise daily airport operations.

FIELD MAINTENANCE Maintain a safe operating Airport in compliance with Federal and State regulations and directives. Operations include grass mowing, snow plowing, lighting system and pavement maintenance. Conduct FAA-required inspections and correct deficiencies.

MAINTENANCE SHOP Perform routine, preventative, and repair maintenance on the airport's fleet of grass mowers, snow plows and blowers, trucks, and other specialized equipment.

FIRE STATION Maintain the airport-owned fire station, manned by City of Oshkosh fire fighters in a joint-use facility. Provide the minimum training required by the FAA.

TOWER Maintain a facility to provide air traffic control services and provide an area wide FAA equipment repair base.

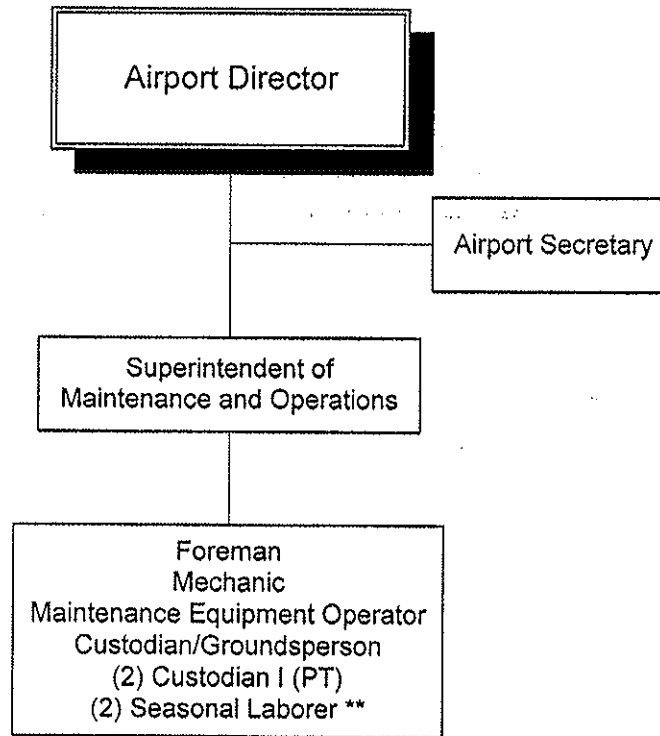
TERMINAL BUILDING Provide a central airport facility to host aviation and non-aviation related businesses and airport administration. Rent available space to concessionaires.

WEST TERMINAL BUILDING Continue full rental occupancy and maintain this facility as a long-term, revenue-producing asset.

OTHER BUILDINGS Fulfill contractual obligations by maintaining over thirty county-owned buildings, many over 40 years old. These buildings include T-hangars, multi-aircraft storage hangars, and a full-service fixed base operation. Provide hangar facilities to meet all aspects of general aviation.

UNCLASSIFIED EXPENSE Track capital outlay, including Federal and State grant programs.

AIRPORT



** Unclassified position

AIRPORT

Department: 510-XXX Fund: Airport
2007 BUDGET NARRATIVE

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

TELEPHONE: 424-7777

2006 ACCOMPLISHMENTS:

1. Partnered with Chamco and CommAvia to pursue airport development.
2. Implemented new security access code system.
3. Reconstructed and painted terminal parking lots.
4. Private hangar constructed by Adam Smith/Janet Davidson.
5. Updated Airport Sign Plan and signage.
6. Painted Runway 13/31 and 4.
7. Orion Flight Services constructed 12,000 s.f. hangar building.

2007 GOALS & OBJECTIVES:

1. Continue to reduce expenses and increase revenue to move Wittman Airport toward a more self-sustaining financial position.
2. Continue to operate the Airport in a safe manner while complying with budget reductions and directives.
3. Maximize the use of Federal and State monies for development to put Wittman Airport in the best financially competitive position.
4. Begin construction of Air Traffic Control Tower. It is anticipated this will be approximately a two-year project.
5. Continue pavement improvement program, reconstruct North T-hangar aircraft movement areas.
6. Work in partnership with Chamco and CommAvia toward Airport development.

AIRPORT

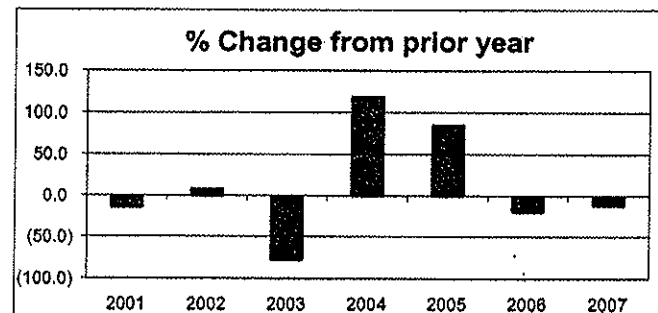
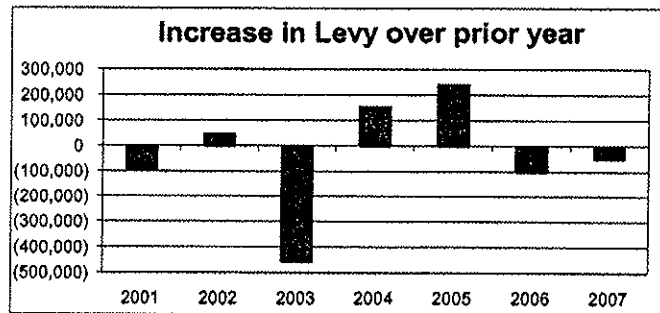
2007 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Full Time	9	7	7	7	7	7	7	7	7	7
Part Time	4	4	4	4	4	4	4	2	2	2
Total	13	11	11	11	11	11	11	9	9	9

There are no changes to the table of organization for 2007.

COUNTY LEVY: The net tax levy for 2007 is \$370,334, a decrease of \$49,448 or 11.8% from 2006. The County applied \$117,709 of reserves to offset the tax levy, if the reserves had not been applied the levy would have increased by \$68,261 or 16.3% over 2006.



SIGNIFICANT CHANGES:

REVENUE:

Rental Revenues- Increase in account of \$5,000 to more closely reflect the fees trends of prior years.

Land Rental – revenue will be about \$21,900 higher because of higher rental rates and new lease agreements.

Building Rental - revenue will be about \$37,400 higher because of increased T-hangar rental rates.

EXPENSE:

Administration- 771

Architect & Engineering - Lower by \$5,000 because more of the engineering is being handled by the highway department staff and a reduction in projects that require these costs.

Depreciation - This account will decrease by \$17,270 because more of the Airport assets are fully depreciated and we are purchasing fewer pieces of new equipment.

Debt Principal Payments - Debt principal payment is increasing by \$7,270 because more of the Airport debt principal is scheduled to be paid off in 2007.

Prop. & Liab. Insurance - This account is increased by \$56,972 due to the County reinstating the premiums in 2007.

Field Maintenance- 772

Power and Light - There is an increase of \$3,100 due to higher projected energy cost.

Water and Sewer - This account reflects an increase of \$8,000 in storm water fees from the City of Oshkosh.

Grounds Maintenance - Decrease of pavement maintenance so that other capital can be purchased in 2007.

Fire Station- 774

Heat- There is an increase of \$5,200 due to higher projected energy cost.

Terminal Building- 776

Heat - This account will increase by \$5,825 because of the increase cost of energy and to more closely reflect history.

Water and Sewer - This account reflects an increase of \$3,000 in stormwater fees from the City of Oshkosh.

Equipment Repairs - Increase of \$6,000 because of repairs planned for the air conditioning equipment in 2007.

Grounds Maintenance - Decrease of projected work needed in 2007.

Unclassified – 779

Other Equipment - There is an increase of \$31,425 in capital accounts for the purchase of a snow plow blade and rotary broom.

**Financial Summary
Airport Fund**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	419,161	889,711	887,467	887,467	913,319
Labor	245,485	506,738	506,740	506,740	519,524
Travel	225	1,160	2,020	2,020	1,250
Capital	8,334	150,000	150,000	150,000	181,425
Other Expenditures	678,820	1,711,243	1,674,053	1,698,210	1,731,614
Total Expenditures	932,864	2,369,141	2,332,813	2,356,970	2,433,813
Levy Before Adjustments	513,703	1,479,430	1,445,346	1,469,503	1,520,494
Adjustments	(524,860)	(1,049,721)	(1,049,721)	(1,049,721)	(1,150,160)
Net Levy After Adjustments	(11,157)	429,709	395,625	419,782	370,334

**Winnebago County
Budget Detail - 2007
Airport Fund
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Grants	0	200,000	0	0	0	0	0	NA
Intergovernmental	0	200,000	0	0	0	0	0	NA
Rental Revenues	24,473	22,509	36,553	25,000	30,000	30,000	30,000	20.0%
Airport Landing Fees	697	500	5,630	500	2,000	2,000	2,000	300.0%
Fuel Flowage Fee	48,174	54,418	51,111	52,000	52,000	52,000	52,000	0.0%
Land Rental - Airport	306,674	322,806	347,374	336,802	358,733	358,733	358,733	6.5%
Building Rental - Airport	260,782	305,503	299,867	286,915	324,336	324,336	324,336	13.0%
Public Services	640,800	705,735	740,535	701,217	767,069	767,069	767,069	9.4%
Interest-Investments	23	3,486	608	0	0	0	0	NA
Interest on Investments	23	3,486	608	0	0	0	0	NA
Rental - Land	0	0	7,200	0	0	0	0	NA
Rental - Building	990	900	247	0	0	0	0	NA
Sale of Scrap	630	50	83	0	0	0	0	NA
Contributions	40,000	40,000	40,000	40,000	0	0	0	0.0%
Other Miscellaneous Revenues	5,572	6,274	3,447	0	0	0	0	NA
Miscellaneous Revenues	47,191	47,224	50,976	40,000	0	0	0	0.0%
Capital Contributions	0	168,251	8,334	146,250	146,250	146,250	146,250	0.0%
Other Financing Sources	0	168,251	8,334	146,250	146,250	146,250	146,250	0.0%
Other Transfers In	28,000	0	0	0	0	0	0	NA
Other Operating Transfers	28,000	0	0	0	0	0	0	NA
TOTAL REVENUES	716,014	1,124,696	800,454	887,467	913,319	913,319	913,319	2.9%
Regular Pay	361,180	329,542	334,501	347,822	357,565	357,565	357,565	2.8%
Overtime	2,713	2,516	5,415	5,783	5,871	5,871	5,871	1.5%
Wages	363,893	332,058	339,916	353,605	363,436	363,436	363,436	2.8%
Fringe Benefits	142,788	142,755	143,482	153,135	159,912	159,912	156,088	1.9%
Compensated Absences	(13,204)	14,487	12,759	0	0	0	0	NA
Fringe Benefits - Other	51,070	0	0	0	0	0	0	NA
Fringes	180,654	157,242	156,241	153,135	159,912	159,912	156,088	1.9%
Total Labor Costs	544,547	489,301	498,157	508,740	523,348	523,348	519,524	2.5%

**Winnebago County
Budget Detail - 2007
Airport Fund
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Registration & Tuition	60	0	0	650	325	325	325	-50.0%
Commercial Travel	487	0	0	400	400	400	400	0.0%
Meals	55	0	0	220	100	100	100	-54.5%
Lodging	178	0	0	600	300	300	300	-50.0%
Other Travel Exp	9	0	0	150	125	125	125	-16.7%
Travel	<u>788</u>	<u>0</u>	<u>0</u>	<u>2,020</u>	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>	<u>-38.1%</u>
Other Improvements	36,333	32,000	0	150,000	150,000	150,000	150,000	0.0%
Other Equipment	36,728	172,470	205,894	0	31,425	31,425	31,425	NA
Capital	<u>73,061</u>	<u>204,470</u>	<u>205,894</u>	<u>150,000</u>	<u>181,425</u>	<u>181,425</u>	<u>181,425</u>	<u>21.0%</u>
Office Expenses								
Office Supplies	345	739	398	500	500	500	500	0.0%
Stationery and Forms	157	74	154	100	100	100	100	0.0%
Printing Supplies	0	182	125	0	150	150	150	NA
Postage and Box Rent	0	0	39	0	0	0	0	NA
Computer Supplies	0	0	46	0	0	0	0	NA
Advertising	68	542	0	600	600	600	600	0.0%
Subscriptions	477	0	0	0	0	0	0	NA
Membership Dues	450	225	225	375	375	375	375	0.0%
Promotions-Airport	33,295	5,206	30,761	50,000	50,000	50,000	50,000	0.0%
Operating Expenses								
Telephone	11,964	8,560	9,086	13,500	13,350	13,350	13,350	-1.1%
Small Equipment	4,592	7,367	7,019	6,120	5,600	5,600	5,600	-8.5%
Legal Fees	215	0	0	0	0	0	0	NA
Other Operating Supplies	12,764	5,243	992	6,950	5,950	5,950	5,950	-14.4%
Repairs & Maintenance								
Maintenance - Buildings	7,735	7,416	8,696	9,500	9,500	9,500	9,500	0.0%
Maintenance - Grounds	19,094	12,319	5,131	26,000	25,600	25,600	25,600	-1.5%
Maintenance - Equipment	11,012	2,481	2,423	2,500	2,500	2,500	2,500	0.0%
Maintenance-Vehicles	20,837	20,945	28,758	30,000	28,000	28,000	28,000	-6.7%
Other Maint. Supplies	(1,274)	1,323	(711)	0	0	0	0	NA
Maintenance Supplies								
Motor Fuel	9,582	10,094	11,939	12,000	14,000	14,000	14,000	16.7%
Utilities								
Heat	53,787	59,517	74,245	76,400	90,400	90,400	88,139	15.4%
Power and Light	78,082	80,896	90,469	82,200	92,300	92,300	87,685	6.7%
Water and Sewer	35,227	80,566	86,641	78,700	90,250	90,250	90,250	14.7%
Refuse Collection	1,881	2,176	2,052	2,100	2,148	2,148	2,148	2.3%

**Winnebago County
Budget Detail - 2007
Airport Fund
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Contractual Services								
Medical and Dental	356	474	643	600	600	600	600	0.0%
Pest Extermination	192	192	198	231	210	210	210	-9.1%
Vehicle Repairs	11,670	16,201	9,906	12,500	12,500	12,500	12,500	0.0%
Equipment Repairs	123,126	9,519	30,390	18,600	24,600	24,600	24,600	32.3%
Grounds Maintenance	70,082	26,544	182,078	142,700	107,175	107,175	107,175	-24.9%
Building Repairs	7,312	10,318	18,971	23,450	18,750	18,750	18,750	-20.0%
Architect & Engineer	13,804	7,096	0	15,000	10,000	10,000	10,000	-33.3%
Insurance								
Prop & Llab Insurance	15	0	0	0	0	0	0	NA
Operating Licenses & Fees	90	210	70	150	110	110	110	-26.7%
Depreciation & Amortization								
Depreciation Expense	1,053,389	1,046,867	1,061,540	1,049,721	1,032,451	1,032,451	1,032,451	-1.6%
Other Sundry & Fixed Charges								
Bad Debts Expense	(1,684)	(250)	0	0	0	0	0	NA
Taxes & Assessments	460	400	574	500	500	500	500	0.0%
Debt Services								
Debt Principal Payments	0	0	46,357	24,157	31,427	31,427	31,427	30.1%
Debt Interest Payments	15,004	2,789	11,404	10,558	9,524	9,524	9,524	-9.8%
Debt Service Fees	0	141	0	0	0	0	0	NA
Close to Debt	0	0	(46,357)	0	0	0	0	NA
Interfund Expenses								
Printing Supplies	141	0	0	150	0	0	0	0.0%
Print & Duplicate	238	564	522	300	300	300	300	0.0%
Postage and Box Rent	557	349	328	550	550	550	550	0.0%
Refuse Collection	342	0	0	0	0	0	0	NA
Equipment Repairs	420	198	198	198	198	198	198	0.0%
Grounds Maintenance	383	854	0	1,300	1,300	1,300	1,300	0.0%
Professional Services	(3,612)	0	0	0	0	0	0	NA
Prop. & Llab. Insurance	74,688	80,544	76,775	0	75,938	75,938	56,972	NA
Other Uses of Funds								
Discount on Bond Issue	0	34	0	0	0	0	0	NA
Other Operating Expenses	<u>1,667,259</u>	<u>1,508,914</u>	<u>1,750,083</u>	<u>1,696,210</u>	<u>1,757,456</u>	<u>1,757,456</u>	<u>1,731,614</u>	<u>2.0%</u>
TOTAL EXPENSES	<u>2,285,655</u>	<u>2,202,684</u>	<u>2,452,135</u>	<u>2,356,970</u>	<u>2,463,479</u>	<u>2,463,479</u>	<u>2,433,813</u>	<u>3.3%</u>
LEVY BEFORE ADJUSTMENTS	<u>1,569,641</u>	<u>1,077,988</u>	<u>1,651,681</u>	<u>1,469,503</u>	<u>1,550,160</u>	<u>1,550,160</u>	<u>1,520,494</u>	<u>3.5%</u>

AIRPORT PROGRAM BUDGETS

COST CENTER NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2007 ADOPTED	2006 ADOPTED	2005 ADOPTED	2007 OVER 2006	2006 OVER 2005
AIRPORT							913,319	(913,319)	(887,467)	(869,447)	2.9	2.1
Administration	771	519,524	1,250	-	1,208,347	1,729,121	1,729,121	1,676,169	1,762,503	3.2	(4.9)	
Field Maintenance	772	-	-	-	218,775	218,775	218,775	237,100	244,670	(7.7)	(3.1)	
Maintenance Shop	773	-	-	-	22,076	22,076	22,076	22,800	26,094	(2.3)	(13.4)	
Fire Station	774	-	-	-	36,110	36,110	36,110	32,295	25,025	11.8	29.1	
Tower	775	-	-	-	15,907	15,907	15,907	16,791	12,060	(5.3)	39.2	
Terminal Building	776	-	-	-	182,864	182,864	182,864	173,065	154,769	5.7	11.8	
West Terminal Wing	777	-	-	-	25,800	25,800	25,800	23,850	19,450	8.2	22.6	
Other Buildings	778	-	-	-	21,735	21,735	21,735	25,100	23,500	(13.4)	6.8	
Unclassified	779	-	-	181,425	-	181,425	181,425	150,000	160,000	21.0	(6.3)	
Grand Totals		<u>519,524</u>	<u>1,250</u>	<u>181,425</u>	<u>1,731,614</u>	<u>2,433,813</u>	<u>913,319</u>	1,520,494	1,469,503	1,558,624	3.5	(5.7)
Depreciation Expense								(1,032,451)	(1,049,721)	(1,037,725)		
Reserves applied								(117,709)	-	-	NA	#DIV/0!
(Income)/Loss on cash flow basis								<u>370,334</u>	<u>419,782</u>	<u>520,899</u>	(11.8)	(19.4)

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2007

<u>Department</u>	<u>Description</u>	<u>Quant</u>	<u>Special Equip (Note)</u>	<u>Other</u>	<u>Capital Outlay</u>
Airport	Airport Improvement Program			150,000	150,000
	Snow plow blade - 18"	1		25,300	25,300
	Rotary boom	1		6,125	6,125
				181,425	181,425
				181,425	181,425

NOTE: ALL SPECIAL EQUIPMENT SPECIFICATIONS SHALL BE APPROVED BY THE INFORMATION SYSTEMS DIRECTOR

HIGHWAY DEPARTMENT

Department: 610-XXX Fund: Highway
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: John M. Haese
LOCATION: Winnebago County
901 W. County Rd Y
Oshkosh, WI 54901

TELEPHONE: 232-1700

MISSION STATEMENT:

To provide safe, modern, efficient mode of transportation to the motoring public of Winnebago County, through cost effective maintenance, repair and construction of the current and future County Trunk Highway System.

PROGRAM DESCRIPTION:

COUNTY ROAD MAINTENANCE Provides winter, routine and special road maintenance. Provide services including but not limited to snow plowing, salting/sanding, chip sealing, paving, drainage, mowing and various traffic control activities. Maintaining high standard road related services to insure safe, expedient travel along the County Trunk Highway System.

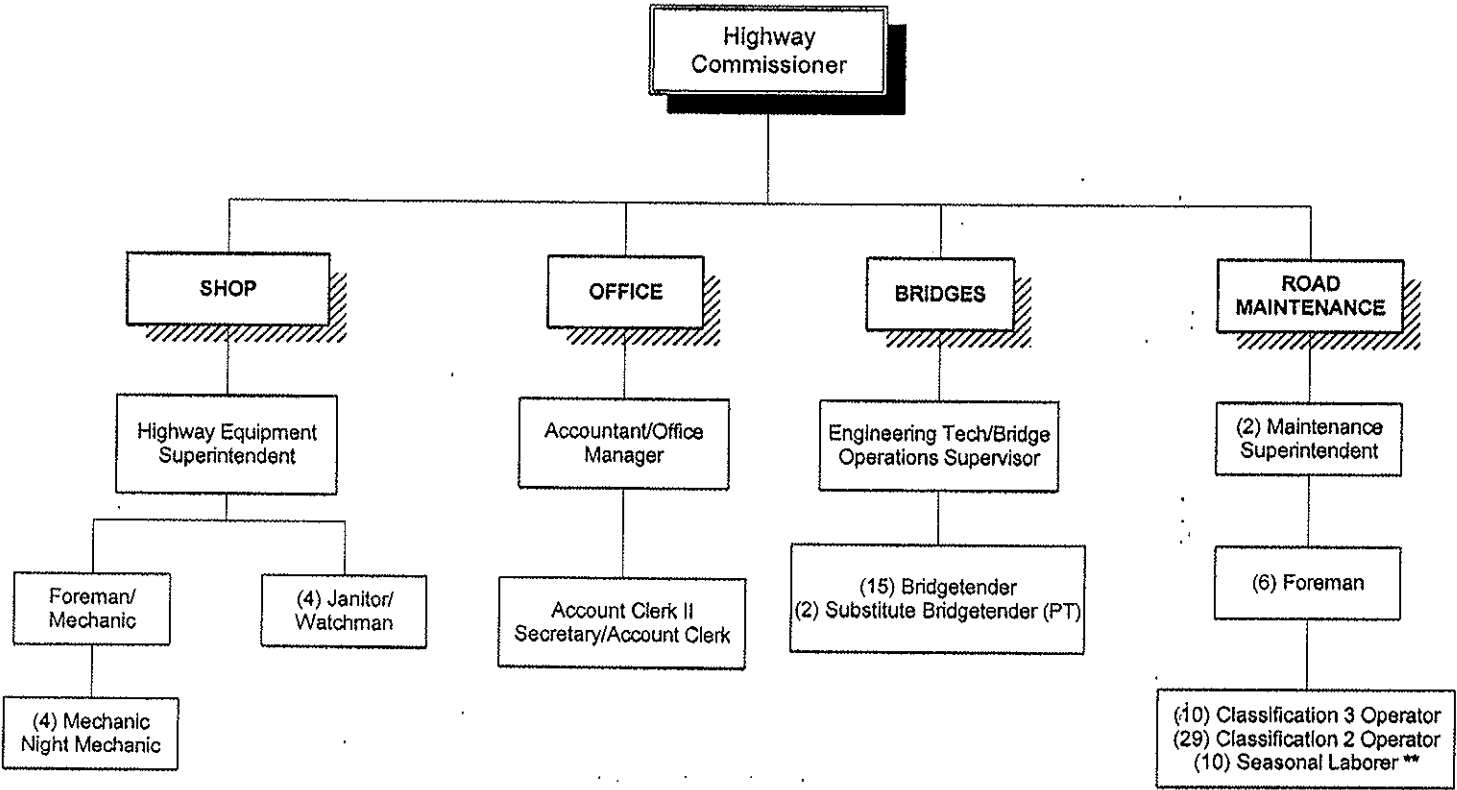
STATE ROAD MAINTENANCE Provides winter, routine, special road maintenance and assists with construction projects. Work with the Wisconsin Department of Transportation in maintaining the State Trunk Highway System. Activities include routine maintenance, winter maintenance, construction projects and emergency response to hazardous road conditions that may change rapidly at times.

LOCAL ROAD MAINTENANCE Provides winter, routine, special road maintenance and County Bridge Aid. Provides assistance in planning road improvements/maintenance. Provide routine and winter maintenance activities as required. Provide financial assistance for Bridge Aid projects.

COUNTY ROAD MAJOR IMPROVEMENTS Provides expertise in the development of needed reconstruction of County Roads utilizing maximum Federal and State funding.

UNDERGROUND STORAGE TANK PROGRAM Manages the County's underground storage tanks to comply with applicable DNR regulations.

HIGHWAY



** Unclassified Position

HIGHWAY DEPARTMENT

Department: 610-XXX Fund: Highway
2007 BUDGET NARRATIVE

DEPARTMENT HEAD:

John M. Haese

LOCATION:

Winnebago County
901 W. County Rd. Y
Oshkosh, WI 54901

TELEPHONE: 232-1700

2006 ACCOMPLISHMENTS:

1. Completed the final design and right of way acquisition for the CTH FF reconstruction project at the intersection of Zoar Road and CTH FF.
2. Completed the pavement rehabilitation and drainage improvements on CTH II from Winchester to the North County line near Fremont.
3. Completed the design phase of the CTH AP project from Oneida Street (USH 10) in the City and Town of Menasha to CTH P.
4. Continued to work on the Comprehensive Transportation Plan for Winnebago County.
5. Completed the reconstruction of the CTH M (Arrowhead River) and the rehabilitation of the CTH M (Rat River) bridge projects.
6. Completed the design phase of the CTH M project from STH 44 in Pickett south to the Fond du Lac County line.
7. Commenced study related to determining location of a new west-side arterial near the City of Oshkosh.
8. Completed the pavement rehabilitation project on CTH K from Eureka to STH 21.
9. Completed the pavement rehabilitation project on CTH JJ from CTH CB to STH 76.
10. Commenced study to site and construct a proposed interchange at CTH G and USH 41 in the City of Neenah.

2007 GOALS & OBJECTIVES:

The goal of the Winnebago County Highway Commission is to provide the traveling public with a safe, efficient, cost effective, quality system of highways that meets the transportation needs of Winnebago County now and in the future.

1. Continue to upgrade the Winnebago County Highway System to the most current standards, using the latest methods, materials and technology available.
2. Reconstruct CTH AP from CTH P to USH 10 (Oneida Street) in the Town and City of Menasha.
3. Complete upgrade of CTH II, formerly STH 110 from Winchester to the north Winnebago County line near Fremont.
4. Complete the design process for the reconstruction of CTH M from STH 44 in Pickett to the south Winnebago County line.
5. Continue to upgrade the current Winnebago County Comprehensive Transportation Plan in order to meet future transportation demands of the area.
6. Maintain level of service that is currently being provided to the traveling public with existing available funds.
7. Begin design phase of CTH T from CTH Y to CTH GG.
8. Secure funding and complete the pavement rehabilitation of CTH E from STH 116 to Oakwood Road in the Town of Algoma.
9. Complete West Side Arterial Study in order to determine possible location of new roadway in Oshkosh area.
10. Continue Justification Study related to a proposed interchange to be located at CTH G and USH 41.

HIGHWAY

2007 BUDGET NARRATIVE HIGHLIGHTS

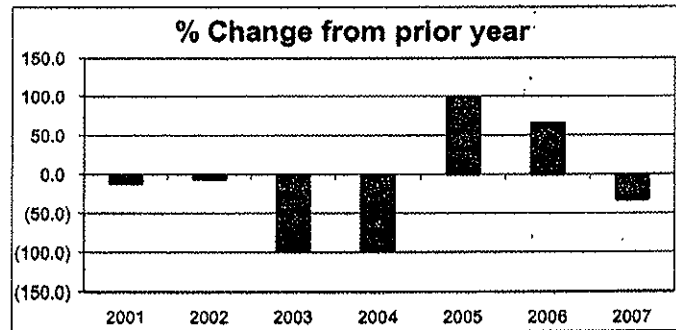
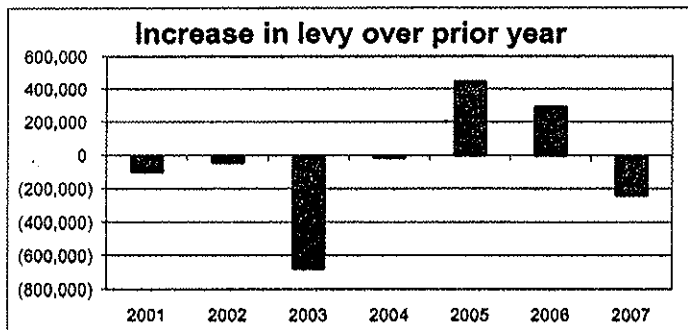
DEPARTMENT STAFFING:

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Full Time	89	89	90	83	83	83	83	83	83	78
Part Time	2	3	3	4	4	4	4	4	4	2
Total	91	92	93	87	87	87	87	87	87	80

There is a reduction of five full-time positions and two part-time position in the 2007 budget. The positions that are reduced in the 2007 include three class 2 operators, one full-time and one part-time mechanic, one part-time account clerk I, and one class 3 operator.

COUNTY LEVY: The Highway Department operates as a proprietary type activity and as such does not have a direct tax levy. The department provides county road maintenance, which is charged back to the general fund. The department also does work for the State and other municipalities within Winnebago County and bills those units of government for services provided.

The 2007 Gross tax levy in the General Fund for County Road Maintenance is \$497,485 a decrease of \$239,508, or 32.5% under the 2006 gross levy. However in 2006 we bonded for \$300,000 of costs that were capitalizable construction or improvement costs. The net impact on levy is actually an increase of \$60,492 or 13.84% over 2006.



SIGNIFICANT CHANGES:

HIGHWAY DEPARTMENT:

Highway services revenue and the corresponding road maintenance expense accounts have increased this year due to the highway fund receiving more money from the State to do upgrade work on the roads that the County has taken over for the State. The increase in revenues is \$431,041 and expenses are up by \$366,259. Wages and fringes increased about 3.4% due to normal step increases. Also, capital outlay has decreased by \$121,000 due to less equipment being purchased in 2007. The cost of motor fuel is up by \$221,108. Also, Property and Liability insurance premium has been reinstated by the County so it is up by \$89,794.

COUNTY ROAD MAINTENANCE (General Fund):

Transportation Aids- This account is projected to go down by \$50,978 due to decreased funding from the State of Wisconsin.

Other State Highway Grants - This account is up \$16,272 because we are expecting more CHIP money from the State.

Repair & Maint. -- Streets - This account is down by \$280,352 because slightly less asphalt paving and chip sealing is being planned for 2007. We funded \$300,000 of road projects that qualify as capital assets with a new borrowing in 2006.

Property and Liab. Insurance - An increase of \$6,338 because the premiums are being reinstated for 2007.

Financial Summary Highway Fund

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	4,235,803	10,362,556	10,235,404	10,235,404	10,666,445
Labor	2,214,221	5,077,781	5,049,362	5,049,362	5,220,627
Travel	6,048	13,669	13,550	13,550	13,570
Capital	567,656	985,500	985,500	985,500	864,500
Other Expenditures	2,057,896	5,032,600	5,136,527	4,909,527	5,225,501
Total Expenditures	4,845,821	11,109,550	11,184,939	10,957,939	11,324,198
Levy Before Adjustments	610,019	746,994	949,535	722,535	657,753
Adjustments	(610,019)	(746,994)	(949,535)	(722,535)	(657,753)
Net Levy After Adjustments	-	-	-	-	-

**Winnebago County
Budget Detail - 2007
Highway Fund
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Permit Fees	16,518	16,571	15,325	18,000	18,000	18,000	18,000	0.0%
Licenses & Permits	<u>16,518</u>	<u>16,571</u>	<u>15,325</u>	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>	<u>0.0%</u>
Highway Services	441	3,002	6,691	7,670	8,600	8,600	8,600	12.1%
Forms, Copies, Etc.	26	31	18	40	40	40	40	0.0%
Rental Revenues	0	0	0	0	350	350	350	NA
Public Services	<u>467</u>	<u>3,034</u>	<u>6,709</u>	<u>7,710</u>	<u>8,990</u>	<u>8,990</u>	<u>8,990</u>	<u>16.6%</u>
Hwy Maint-State	2,038,695	2,091,592	2,437,627	2,541,360	2,671,323	2,671,323	2,671,323	5.1%
Hwy Maint-Municipal	1,904,708	2,071,453	2,538,615	2,330,784	2,415,265	2,415,265	2,415,265	3.6%
Hwy Non-Road Related Revenues	221,934	190,480	216,649	270,712	252,591	252,591	252,591	-6.7%
Hwy-Health Agency Revenues	81,860	1,360	9,381	26,400	26,400	26,400	26,400	0.0%
Hwy-Culture, Rec & Ed Revenues	677	1,489	5,850	1,570	2,090	2,090	2,090	33.1%
Hwy-Conservation & Dev Revenue	485	405	97	5,225	5,225	5,225	5,225	0.0%
Intergovernmental Services	<u>4,248,339</u>	<u>4,356,779</u>	<u>5,208,218</u>	<u>5,176,051</u>	<u>5,372,894</u>	<u>5,372,894</u>	<u>5,372,894</u>	<u>3.8%</u>
Hwy Maint. - Municipal	0	0	(347)	26,500	28,315	28,315	28,315	6.8%
Highway Services	3,791,786	4,511,054	4,896,784	4,924,993	5,156,896	5,144,896	5,144,896	4.5%
Interfund Revenues	<u>3,791,786</u>	<u>4,511,054</u>	<u>4,896,437</u>	<u>4,951,493</u>	<u>5,185,211</u>	<u>5,173,211</u>	<u>5,173,211</u>	<u>4.5%</u>
Interest-Investments	52,178	28,340	39,956	50,000	61,000	61,000	61,000	22.0%
Interest on Investments	<u>52,178</u>	<u>28,340</u>	<u>39,956</u>	<u>50,000</u>	<u>61,000</u>	<u>61,000</u>	<u>61,000</u>	<u>22.0%</u>
Sale Of Prop & Equip	0	59,276	90,000	0	0	0	0	NA
Sale of Scrap	2,733	5,744	15,027	2,000	2,200	2,200	2,200	10.0%
Other Miscellaneous Revenues	26,613	59,153	22,614	30,150	30,150	30,150	30,150	0.0%
Miscellaneous Revenues	<u>29,346</u>	<u>124,173</u>	<u>127,541</u>	<u>32,150</u>	<u>32,350</u>	<u>32,350</u>	<u>32,350</u>	<u>0.6%</u>
Gain - Sale of Assets	9,000	0	0	0	0	0	0	NA
Other Financing Sources	<u>9,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>NA</u>
TOTAL REVENUES	<u>8,147,634</u>	<u>9,039,951</u>	<u>10,294,185</u>	<u>10,235,404</u>	<u>10,678,445</u>	<u>10,666,445</u>	<u>10,666,445</u>	<u>4.2%</u>
Regular Pay	2,746,521	2,697,437	2,985,510	3,086,521	3,123,070	3,123,070	3,123,070	1.2%
Overtime	123,019	139,264	272,044	195,600	255,500	255,500	255,500	30.6%
Regular Pay	0	18,213	0	0	23,977	23,977	23,977	NA
Wages	<u>2,869,541</u>	<u>2,854,915</u>	<u>3,257,553</u>	<u>3,282,121</u>	<u>3,402,547</u>	<u>3,402,547</u>	<u>3,402,547</u>	<u>3.7%</u>
Fringe Benefits	1,473,413	1,498,915	1,503,908	1,767,241	1,824,428	1,824,428	1,818,080	2.9%
Fringe Benefits - Other	439,068	0	0	0	0	0	0	NA
Fringes	<u>1,912,481</u>	<u>1,498,915</u>	<u>1,503,908</u>	<u>1,767,241</u>	<u>1,824,428</u>	<u>1,824,428</u>	<u>1,818,080</u>	<u>2.9%</u>

**Winnebago County
Budget Detail - 2007
Highway Fund
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Total Labor Costs	4,782,022	4,353,830	4,761,461	5,049,362	5,226,975	5,226,975	5,220,627	3.4%
Registration & Tuition	4,790	5,220	1,322	5,650	5,700	5,700	5,700	0.9%
Automobile Allowance	429	164	682	725	725	725	725	0.0%
Commercial Travel	0	0	274	0	0	0	0	NA
Meals	559	1,081	734	1,875	1,875	1,875	1,875	0.0%
Lodging	1,718	4,659	1,554	5,200	5,200	5,200	5,200	0.0%
Other Travel Exp	10	12	40	100	70	70	70	-30.0%
Travel	7,507	11,136	4,606	13,550	13,570	13,570	13,570	0.1%
Buildings	493,846	39,615	182,460	0	0	0	0	NA
Other Equipment	1,081,349	698,317	817,494	985,500	864,500	864,500	864,500	-12.3%
Architect and Design	30,064	1,019	0	0	0	0	0	NA
Engineer & Consult.	10,914	460	0	0	0	0	0	NA
Capital	1,616,172	739,411	999,953	985,500	864,500	864,500	864,500	-12.3%
Office Expenses								
Office Supplies	2,423	1,291	1,969	2,800	2,700	2,700	2,700	-3.6%
Printing Supplies	0	412	456	300	300	300	300	0.0%
Print & Duplicate	510	513	148	1,100	750	750	750	-31.8%
Postage and Box Rent	198	166	179	250	325	325	325	30.0%
Computer Supplies	355	111	174	50	200	200	200	300.0%
Computer Software	0	468	0	0	0	0	0	NA
Advertising	481	99	803	525	225	225	225	-57.1%
Subscriptions	341	575	803	600	600	600	600	0.0%
Membership Dues	100	120	120	250	250	250	250	0.0%
Publish Legal Notices	0	503	0	0	0	0	0	NA
Operating Expenses								
Telephone	13,821	12,777	14,059	15,530	16,130	16,130	16,130	3.9%
Household Supplies	417	1,155	558	1,800	1,800	1,800	1,800	0.0%
Food	375	567	903	500	500	500	500	0.0%
Small Equipment	27,085	30,165	28,703	24,700	25,000	25,000	25,000	1.2%
Shop Supplies	30,223	34,405	28,819	45,000	40,000	40,000	40,000	-11.1%
Medical Supplies	842	661	368	1,000	1,000	1,000	1,000	0.0%
Safety Supplies	1,281	4,289	1,248	3,000	3,500	3,500	3,500	16.7%
Repairs & Maintenance								
Road Maintenance Materials	1,568,143	2,183,154	2,650,809	2,632,250	2,556,530	2,556,530	2,556,530	-2.9%
Painting Supplies	13	0	59	500	500	500	500	0.0%
Consumable Tools	3,088	3,189	4,856	5,500	6,000	6,000	6,000	9.1%
Construction Supplies								
Sodium Chloride	107,344	76,764	55,056	92,100	83,400	83,400	83,400	-9.4%
Calcium Chloride	0	62	0	50	50	50	50	0.0%
Small Hardware	2,324	1,327	1,384	2,450	2,550	2,550	2,550	4.1%

**Winnebago County
Budget Detail - 2007
Highway Fund
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Maintenance Supplies								
Electrical Products	98	131	0	0	0	0	0	NA
Other Building Materials	7,315	13,867	9,865	12,700	12,800	12,800	12,800	0.8%
Motor Fuel	322,231	402,857	582,348	452,400	703,508	673,508	673,508	48.9%
Lubricants	12,123	12,624	15,557	21,900	21,400	21,400	21,400	-2.3%
Machine & Equip Parts	145,459	186,983	205,083	214,200	218,900	218,900	218,900	2.2%
Tires & Batteries	28,086	28,893	48,203	36,350	37,900	37,900	37,900	4.3%
Utilities								
Heat	48,430	36,981	54,070	58,050	59,800	59,800	58,304	0.4%
Power and Light	67,428	69,439	77,041	84,075	85,375	85,375	82,019	-2.4%
Water and Sewer	9,263	19,446	15,483	11,125	11,675	11,675	11,675	4.9%
Contractual Services								
Medical and Dental	2,676	1,966	2,384	3,000	3,000	3,000	3,000	0.0%
Pest Extermination	492	669	422	900	900	900	900	0.0%
Snow Removal	1,552	0	0	0	0	0	0	NA
Other Repair & Maint.-Streets	118,290	156,013	269,464	128,000	139,700	139,700	139,700	9.1%
Equipment Repairs	90,263	50,363	32,231	90,850	78,050	78,050	78,050	-14.1%
Grounds Maintenance	60	491	222	1,000	0	0	0	0.0%
Building Repairs	49,801	30,556	14,205	36,300	30,000	30,000	30,000	-17.4%
Other Contract Serv.	0	0	115	0	0	0	0	NA
Rental Expenses								
Equipment Rental	31,265	43,980	61,096	41,400	45,900	45,900	45,900	10.9%
Insurance								
Operating Licenses & Fees	1,235	933	635	1,315	1,315	1,315	1,315	0.0%
Depreciation & Amortization								
Depreciation Expense	843,340	917,495	960,423	918,661	975,928	975,928	975,928	6.2%
Other Sundry & Fixed Charges								
Other Miscellaneous	0	0	1,218	0	0	0	0	NA
Debt Services								
Debt Principal Payments	0	0	3,972	10,923	12,909	12,909	12,909	18.2%
Debt Interest Payments	3,526	38,794	18,838	18,586	18,171	18,171	18,171	-2.2%
Debt Service Fees	0	1,208	0	0	0	0	0	NA
Close to Debt	0	0	(3,972)	(10,923)	(12,909)	(12,909)	(12,909)	18.2%
Cost Allocations								
Employee Benefits	0	0	0	(28,200)	0	0	0	0.0%
Interfund Expenses								
Printing Supplies	372	0	0	400	0	0	0	0.0%
Print & Duplicate	1,361	2,431	2,918	2,100	2,200	2,200	2,200	4.8%
Postage and Box Rent	2,083	1,522	1,838	2,350	2,400	2,400	2,400	2.1%
Refuse Collection	28,541	18,311	14,753	18,860	18,500	18,500	18,500	-1.9%
Equipment Repairs	1,284	1,067	693	850	627	627	627	-26.2%
Data Processing	300	300	0	0	0	0	0	NA
Prop. & Liab. Insurance	111,852	122,724	107,059	0	116,710	116,710	89,794	NA

**Winnebago County
Budget Detail - 2007
Highway Fund
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Equipment Rental	1,370	2,724	4,679	0	0	0	0	NA
Other Uses of Funds								
Close to Assets & Lia	58,555	52,010	177,487	(47,900)	(39,800)	(39,800)	(39,800)	-16.9%
Discount on Bond Issue	0	296	0	0	0	0	0	NA
Other Operating Transfers								
Other Transfers Out	248,361	755,300	150,000	0	0	0	0	NA
Other Operating Expenses	3,996,374	5,323,144	5,619,785	4,909,527	5,287,269	5,257,269	5,225,501	6.4%
TOTAL EXPENSES	10,402,075	10,427,522	11,385,805	10,957,939	11,392,314	11,362,314	11,324,198	3.3%
LEVY BEFORE ADJUSTMENTS	2,254,441	1,387,570	1,091,620	722,535	713,869	695,869	657,753	-9.0%

HIGHWAY PROGRAM BUDGETS

COST CENTER NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2007 ADOPTED	2006 ADOPTED	2005 ADOPTED	2007 OVER 2006	2006 OVER 2005
HIGHWAY:							91,350	(91,350)	(80,000)	(130,000)	NA	NA
Highway Supervision	402	128,000	850		134,350	263,200	263,200	-	(1,908)	-	NA	NA
Highway Radio	403	-			9,762	9,762	4,000	5,762	3,100	4,381	85.9	(29.2)
Highway Insurance	404	-			1,084	1,084	16,000	(14,916)	(113,585)	650	(86.9)	(17574.6)
Highway Administration	411	190,400	2,000		192,918	385,318	467,325	(82,007)	(72,635)	(84,230)	12.9	(13.8)
Equipment Operations	412	192,800			(224,220)	(31,420)	-	(31,420)	(13,800)	(235,934)	131.0	(94.2)
Shop Operations	413	144,300	1,200		(143,850)	1,650	1,650	-	(773)	-	NA	NA
Salt Sheds	414	770			(2,253)	(1,483)	-	(1,483)	(163)	21,160	NA	NA
Equipment Acquisitions	415	10,200		864,500	(10,200)	864,500	-	864,500	985,500	938,500	(12.3)	5.0
Employee Benefits	416	2,282,481			(2,270,434)	12,047	-	12,047	17,427	-	NA	NA
Buildings & Grounds	417	2,000			(4,537)	(2,537)	-	(2,537)	-	-	NA	NA
Fuel Handling	418	2,200			(2,200)	-	-	-	-	-	NA	NA
Field Small Tools	419	4,000			(4,000)	-	-	-	-	-	NA	NA
COUNTY:												
Snow & Ice	421	177,000			427,024	604,024	604,024	-	-	-	NA	NA
Routine Maintenance	422	685,700	8,075		1,702,077	2,375,852	2,375,852	-	(828)	-	NA	NA
Special Maintenance	423	-			-	-	-	-	-	-	NA	NA
On System Bridge	424	6,500	920		27,231	34,651	34,670	(19)	-	-	NA	NA
Construction	426	98,600			1,027,300	1,125,900	1,125,900	-	-	-	NA	NA
Related Facilities County	484	83,400			541,750	625,150	625,150	-	-	-	NA	NA
STATE:												
Snow & Ice	431	215,000			545,993	760,993	760,993	-	-	-	NA	NA
Routine Maintenance	432	223,000	525		719,905	943,430	943,430	-	-	-	NA	NA
Special Maintenance	433	41,700			125,400	187,100	187,100	-	-	-	NA	NA
On System Bridge	434	347,576			272,160	619,736	620,550	(814)	-	-	NA	NA
Construction	438	21,200			52,750	73,950	73,950	-	-	-	NA	NA
Other - State	439	-			112,391	112,391	112,391	-	-	-	N/A	N/A
Related Facilities	482	6,500			25,800	32,300	32,300	-	-	-	NA	N/A
LOCAL MUNICIPALITIES:												
Snow & Ice	441	63,100			257,200	320,300	320,300	-	-	50,000	NA	NA
Routine Maintenance	442	304,200			1,657,240	1,961,440	1,961,450	(10)	-	-	NA	NA
Road Construction	446	8,000			48,630	56,630	56,630	-	-	-	NA	NA
Non-Governmental	470	2,000			6,230	8,230	8,230	-	-	-	NA	NA
Grand Totals		5,220,627	13,570	864,500	5,225,501	11,324,198	10,666,445	657,753	722,535	564,527	(9.0)	28.0
Depreciation Expense								975,928	910,719	707,927	7.2	28.6
(Income)/Loss on cash flow basis								(318,175)	(188,184)	(143,400)		

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2007

<u>Department</u>	<u>Description</u>	<u>Quant</u>	<u>Special Equip (Note)</u>	<u>Other</u>	<u>Capital Outlay</u>
Highway	Tandem axle truck	1		205,000	205,000
	Traffic control arrowboard	1		8,000	8,000
	One ton truck	3		115,500	115,500
	Flail mower units	3		60,000	60,000
	Snow pusher unit	1		7,000	7,000
	Asphalt sealant material kettle	1		62,000	62,000
	Wheel loader	1		75,000	75,000
	Truck scale	1		75,500	75,500
	Motor grader	1		225,500	225,500
	Hydraulic hammer	1		11,000	11,000
	Miscellaneous equipment	1		20,000	20,000
				864,500	864,500
				864,500	864,500

NOTE: ALL SPECIAL EQUIPMENT SPECIFICATIONS SHALL BE APPROVED BY THE INFORMATION SYSTEMS DIRECTOR

**Financial Summary
County Road Maintenance**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	1,293,593	2,726,377	2,881,377	2,726,377	2,691,671
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	1,673,845	3,163,370	3,393,370	3,463,370	3,189,156
Total Expenditures	1,673,845	3,163,370	3,393,370	3,463,370	3,189,156
Levy Before Adjustments	380,252	436,993	511,993	736,993	497,485
Adjustments	-	-	-	-	-
Net Levy After Adjustments	380,252	436,993	511,993	736,993	497,485

**Winnebago County
Budget Detail - 2007
County Road Maintenance
100 - 040**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Transportation Aids	2,708,137	2,653,974	2,600,895	2,548,877	2,497,899	2,497,899	2,497,899	-2.0%
Other State Highway Grants	282,872	324,213	156,930	143,500	159,772	159,772	159,772	11.3%
Intergovernmental	<u>2,991,009</u>	<u>2,978,187</u>	<u>2,757,825</u>	<u>2,692,377</u>	<u>2,657,671</u>	<u>2,657,671</u>	<u>2,657,671</u>	<u>-1.3%</u>
Reimbursed Costs	2,618	0	0	0	0	0	0	NA
Public Services	<u>2,618</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>NA</u>
Highway Services	0	1,042	0	0	0	0	0	NA
Material Sales	33,194	25,853	51,284	30,900	30,900	30,900	30,900	0.0%
Interfund Revenues	<u>33,194</u>	<u>26,895</u>	<u>51,284</u>	<u>30,900</u>	<u>30,900</u>	<u>30,900</u>	<u>30,900</u>	<u>0.0%</u>
Insurance Recoveries	8,389	2,238	4,038	3,100	3,100	3,100	3,100	0.0%
Miscellaneous Revenues	<u>8,389</u>	<u>2,238</u>	<u>4,038</u>	<u>3,100</u>	<u>3,100</u>	<u>3,100</u>	<u>3,100</u>	<u>0.0%</u>
Other Transfers In	248,361	185,000	150,000	0	0	0	0	NA
Other Operating Transfers	<u>248,361</u>	<u>185,000</u>	<u>150,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>NA</u>
TOTAL REVENUES	<u>3,283,570</u>	<u>3,192,321</u>	<u>2,963,147</u>	<u>2,726,377</u>	<u>2,691,671</u>	<u>2,691,671</u>	<u>2,691,671</u>	<u>-1.3%</u>
General Construction	13,089	2,543	0	0	0	0	0	NA
Capital	<u>13,089</u>	<u>2,543</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>NA</u>
Other Sundry & Fixed Charges								
Operating Grants	8,194	21,586	80,786	49,200	49,000	49,000	49,000	-0.4%
Interfund Expenses								
Snow Removal	493,725	587,257	658,912	486,700	486,700	486,700	486,700	0.0%
Repair & Maint. - Streets	2,794,998	2,781,314	2,603,344	2,927,470	2,659,118	2,647,118	2,647,118	-9.6%
Prop. & Liab. Insurance	9,036	9,072	8,380	0	8,448	8,448	6,338	NA
Other Operating Expenses	<u>3,305,953</u>	<u>3,399,229</u>	<u>3,351,403</u>	<u>3,463,370</u>	<u>3,203,266</u>	<u>3,191,266</u>	<u>3,189,156</u>	<u>-7.9%</u>
TOTAL EXPENSES	<u>3,319,042</u>	<u>3,401,772</u>	<u>3,351,403</u>	<u>3,463,370</u>	<u>3,203,266</u>	<u>3,191,266</u>	<u>3,189,156</u>	<u>-7.9%</u>
LEVY BEFORE ADJUSTMENTS	<u>35,471</u>	<u>209,451</u>	<u>388,256</u>	<u>736,993</u>	<u>511,595</u>	<u>499,595</u>	<u>497,485</u>	<u>-32.5%</u>

UNDERGROUND STORAGE TANKS

2007 BUDGET NARRATIVE HIGHLIGHTS

DESCRIPTION: This section is used to account for revenues and costs the County incurs to clean up underground storage tanks and related ground contamination.

COUNTY LEVY: There is no tax levy in 2007. The reserves in this area are no longer needed so they will be transferred back to the General Fund to reduce the overall County tax levy in 2007.

SIGNIFICANT CHANGES: There are no significant changes.

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.

Financial Summary Storage Tanks

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	-	5,000	5,000	5,000	5,000
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	3,958	10,000	10,000	10,000	10,000
Total Expenditures	3,958	10,000	10,000	10,000	10,000
Levy Before Adjustments	3,958	5,000	5,000	5,000	5,000
Adjustments	(3,958)	(5,000)	(5,000)	(5,000)	(45,000)
Net Levy After Adjustments	-	-	-	-	(40,000)

**Winnebago County
Budget Detail - 2007
Storage Tanks
100 - 042**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Grants	192,991	10,466	0	5,000	5,000	5,000	5,000	0.0%
Intergovernmental	192,991	10,466	0	5,000	5,000	5,000	5,000	0.0%
TOTAL REVENUES	192,991	10,466	0	5,000	5,000	5,000	5,000	0.0%
Registration & Tuition	309	0	0	0	0	0	0	NA
Travel	309	0	0	0	0	0	0	NA
Contractual Services								
Equipment Repairs	13,659	2,046	4,100	10,000	10,000	10,000	10,000	0.0%
Insurance								
Operating Licenses & Fees	50	0	0	0	0	0	0	NA
Other Operating Expenses	13,709	2,046	4,100	10,000	10,000	10,000	10,000	0.0%
TOTAL EXPENSES	14,018	2,046	4,100	10,000	10,000	10,000	10,000	0.0%
LEVY BEFORE ADJUSTMENTS	(178,973)	(8,420)	4,100	5,000	5,000	5,000	5,000	0.0%

SUMMARY BY DIVISION

	<u>Expenses</u>	<u>Revenues</u>	<u>Adjustments</u>	<u>Levy</u>
HEALTH & HUMAN SERVICES				
Public Health Department	\$ 1,696,228	\$ 827,336	\$ -	\$ 868,892
Child Support	1,162,562	1,173,099	-	(10,537)
Veterans	327,320	14,000	-	313,320
Human Services	64,592,079	46,871,222	(323,000)	17,397,857
Park View Health Center	<u>21,003,592</u>	<u>11,872,009</u>	<u>(1,002,240)</u>	<u>8,129,343</u>
	<u>\$ 88,781,781</u>	<u>\$ 60,757,666</u>	<u>\$ (1,325,240)</u>	<u>\$ 26,698,875</u>

PUBLIC HEALTH

Department: 100-052 to 054 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Doug Gieryn
LOCATION: Winnebago County Health Department
725 Butler Avenue
PO Box 68
Winnebago, WI 54985-0068

TELEPHONE: 232-3000
FAX: 303-3023

MISSION STATEMENT:

To protect and promote the health of the residents of Winnebago County.

PROGRAM DESCRIPTIONS:

GENERAL PUBLIC HEALTH Services are provided to clients of all age groups including disease surveillance, investigations, control and prevention of communicable and other diseases, health promotion, human health hazard control, immunizations, and public health preparedness.

MATERNAL CHILD HEALTH Provides home visits to families, well child assessments, home safety assessments, child care provider and parent education.

ADULT HEALTH Provides assessment, health care monitoring and medication supervision, follow-up and referral for adults in the community and within county employee programs.

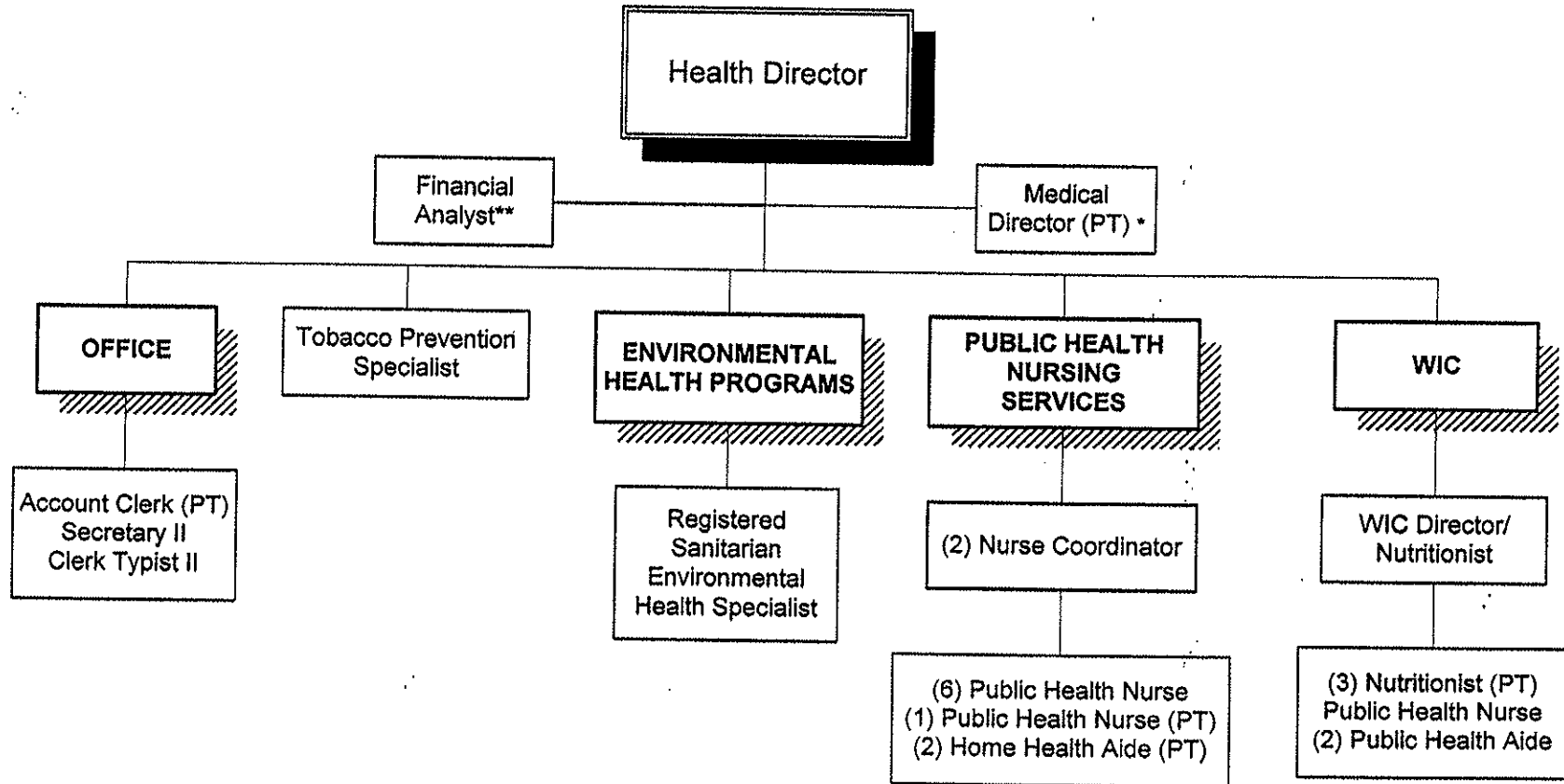
ENVIRONMENTAL HEALTH Minimize health risks related to adverse environmental exposures from food, water, air, housing, occupational and toxic materials. Inspection and licensing of food service and other regulated establishments. Investigation, consultation, education and enforcement for citizens and establishment operators.

MEDICAL ASSISTANCE Reimbursable programs including Personal Care and Prenatal Care Coordination. Personal Care provides care to clients who need assistance to enable them to stay in their homes. Prenatal Care Coordination provides case management services for high risk pregnant women.

HOUSING AUTHORITY Nursing services provided to Housing Authority clients via a contractual agreement between the two agencies.

WOMEN, INFANTS, AND CHILDREN (WIC) A food supplement and nutrition education program offered to eligible pregnant women, breast-feeding women, women who have had a baby in the last six months, infants, and children up to age five.

HEALTH



* Contracted Services
**Duties performed by
Business Mgr. @ PVHC

PUBLIC HEALTH

**Department: 100-052 to 054 Fund: General Fund
2007 BUDGET NARRATIVE**

DEPARTMENT HEAD: Doug Gieryn
LOCATION: Winnebago County Health Department
725 Butler Avenue
Winnebago, WI 54985-0068

**TELEPHONE: 232-3000
FAX ; 303-3023**

2006 ACCOMPLISHMENTS:

- 1. Drafted Mass Clinic and Pandemic Flu Plans**
- 2. Trained all staff in Incident Command System**
- 3. Implemented new data system (ROSIE) at WIC**
- 4. Educated area governmental agencies about Outdoor Water Boilers**
- 5. Started Manufactured Home Licensing Program**
- 6. Conducted monthly Prenatal Care Coordination outreach at WIC**
- 7. Formed a tobacco prevention Youth Coalition**
- 8. Developed a multiyear action plan to reduce exposure to tobacco products**
- 9. Provided education to child care centers regarding influenza and vaccines**
- 10. Educated the community about a new booster seat law**
- 11. Participated in formation of County Wellness Committee**
- 12. Presented at national, state and regional conferences**
- 13. Chaired the Local Emergency Planning Commission Committee**
- 14. Provided services to older adults to help keep them in their homes**
- 15. Conducted education and activities on Organ and Tissue Donation**
- 16. Awarded grant from Oshkosh Community Foundation for tobacco retailer checks**

2007 GOALS & OBJECTIVES:

- 1. Conduct community wide health needs assessment**
- 2. Secure grant funding to continue Hispanic prenatal classes**
- 3. Develop a fall prevention program for seniors and train staff**
- 4. Develop a medication disposal/recycling program**
- 5. Collaborate on a teen resource guide with community agencies**
- 6. Certify environmental health staff in lead inspection and as Registered Sanitarians**
- 7. Become active in the Wisconsin Asthma Coalition**
- 8. Complete department relocation plans**
- 9. Conduct a preparedness exercise to test our response plans**
- 10. Promote smoke free worksites and reduce youth access and exposure to tobacco products**
- 11. Increase availability and awareness of environmental health consultation services**

HEALTH

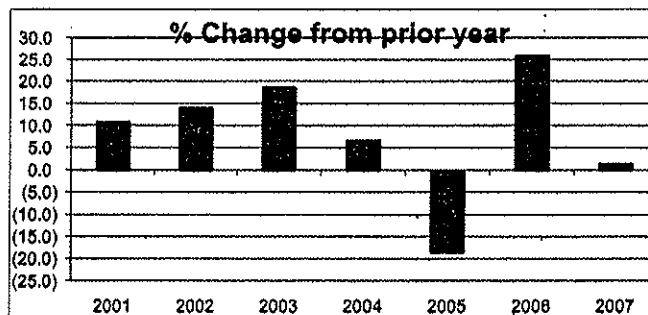
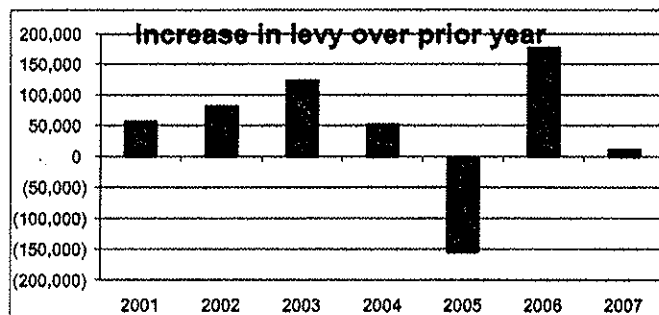
2007 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Full Time	19	20	21	21	23	24	18	18	18	18
Part Time	6	5	7	7	7	7	8	8	8	7
Total	25	25	28	28	30	31	26	26	26	25

A part time Financial Analyst / Office Manager has been removed from the table of organization.

COUNTY LEVY: The tax levy for 2007 is \$868,892, an increase of \$10,779 or 1.3% over 2006 levy



SIGNIFICANT CHANGES:

Overall, the gross levy is up 1.3%. The primary reasons are regular pay and benefit increases and a new replacement vehicle at a cost of \$15,000. Changes in other revenue and expense accounts are marginal. Some are explained in detail below.

REVENUES:

Medicaid(Title 19) - There is a decrease of \$14,300 due to lower number of clients in personal care programs.

Grants - A net increase of \$35,960 (WIC- \$44,318 this more closely reflects history and MCH- (10,358) this is a decrease in funding of programs).

Inspection Fees - The increase in inspection fees of \$10,000 because of more establishments will be inspected and also an increase in the inspection fee itself.

Other Miscellaneous Revenue - This account increased \$3,216 because the March of Dimes grant program increase,projected for 2007.

Nursing Services -- increase in this account of \$5,957 due to an increase in the number of requests for long term assessments.

EXPENSES:

Capital outlay -- a new vehicle is budgeted in 2007 at a cost of \$15,000, nothing was requested in 2006.

Other Operating Supplies - This account has increased by \$2,200 because assorted supplies for grant funded programs are increased to reflect history.

Prop. And Liab. Insurance - This account is increased due to the County placing the premiums back in all departments.

As mentioned earlier, Public Health is a special levy because not all municipalities participate. Cities can elect to not be covered if they have their own Health Department. Because of this, the surplus or deficit of the Health Department does not close out to General Fund balance at year end. It is closed out to its own fund balance.

**Financial Summary
Public Health**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	440,611	834,745	794,408	793,408	827,336
Labor	748,100	1,568,482	1,521,450	1,521,450	1,540,452
Travel	12,874	26,699	31,575	28,575	28,795
Capital	-	-	-	-	15,000
Other Expenditures	52,034	96,028	115,895	101,496	111,981
Total Expenditures	813,008	1,691,209	1,668,920	1,651,521	1,696,228
Levy Before Adjustments	372,397	856,464	874,512	858,113	868,892
Adjustments	-	-	-	-	-
Net Levy After Adjustments	372,397	856,464	874,512	858,113	868,892

**Winnebago County
Budget Detail - 2007
Public Health
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Medicaid (Title 19)	0	30,140	144,712	144,000	129,700	129,700	129,700	-9.9%
Grants	193,502	156,405	158,255	152,730	142,372	144,372	144,372	-5.5%
WIC Grant	269,474	282,766	307,529	285,000	329,318	329,318	329,318	15.6%
Intergovernmental	462,976	469,311	610,496	581,730	601,390	603,390	603,390	3.7%
Fees And Costs	11,315	0	0	0	0	0	0	NA
Forms, Copies, Etc.	16	14	66	0	0	0	0	NA
Reimbursed Costs	254	141	0	0	0	0	0	NA
Inspection Fees	55,372	69,686	75,262	70,000	70,000	70,000	70,000	0.0%
Housing Authority	69,048	73,305	76,778	80,000	80,945	80,945	80,945	1.2%
Medicare (Title 19)	158,780	128,421	(241)	0	0	0	0	NA
Medicare (Title 19)	234	61	0	0	0	0	0	NA
Donations	1,077	963	416	410	450	450	450	9.8%
Client Cost Shares/Fees	12,503	11,124	11,383	11,000	11,710	11,710	11,710	6.5%
County Client Services	0	80	0	0	0	0	0	NA
State Testing Reimbursements	2,453	1,500	1,530	1,500	1,500	1,500	1,500	0.0%
Private Pay Fees	5,926	5,939	5,135	4,600	5,100	5,100	5,100	10.9%
Other Public Charges	5,500	4,274	5,377	3,200	4,100	4,100	4,100	28.1%
Public Services	322,478	295,486	175,705	170,710	173,805	173,805	173,805	1.8%
Photocopy Revenue	0	0	0	0	0	0	0	NA
Reimbursed Costs	0	0	29	0	0	0	0	NA
Intergovernmental Services	0	0	29	0	0	0	0	NA
Nursing Services	0	28	0	0	0	0	0	NA
Photocopy Revenue	127	0	0	0	0	0	0	NA
Nursing Services	436,623	52,763	35,742	30,968	36,925	36,925	36,925	19.2%
Interfund Revenues	436,750	52,791	35,742	30,968	36,925	36,925	36,925	19.2%
Other Miscellaneous Revenues	1,627	6,336	41,418	10,000	13,216	13,216	13,216	32.2%
Miscellaneous Revenues	1,627	6,336	41,418	10,000	13,216	13,216	13,216	32.2%
Other Transfers In	157,075	0	0	0	0	0	0	NA
Other Operating Transfers	157,075	0	0	0	0	0	0	NA
TOTAL REVENUES	1,380,906	823,924	863,391	793,408	825,336	827,336	827,336	4.3%
Regular Pay	1,190,607	1,004,162	1,025,431	1,069,673	1,095,814	1,095,814	1,095,814	2.4%
Temporary Employees	0	0	4,203	8,589	4,355	4,355	4,355	-49.3%
Overtime	1,169	44	0	0	0	0	0	NA
Wages	1,191,776	1,004,206	1,029,633	1,078,262	1,100,169	1,100,169	1,100,169	2.0%

**Winnebago County
Budget Detail - 2007
Public Health
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Fringe Benefits	460,328	411,315	411,479	443,188	451,069	451,069	440,283	-0.7%
Fringe Benefits - Other	170,454	0	0	0	0	0	0	NA
Fringes	630,782	411,315	411,479	443,188	451,069	451,069	440,283	-0.7%
Total Labor Costs	1,822,559	1,415,521	1,441,112	1,521,450	1,551,238	1,551,238	1,540,452	1.2%
Registration & Tuition	2,304	2,603	4,824	5,250	4,900	4,900	4,900	-6.7%
Automobile Allowance	19,106	18,968	22,340	19,390	20,125	20,125	20,125	3.8%
Commercial Travel	0	0	521	1,000	1,000	1,000	1,000	0.0%
Meals	437	299	1,075	835	830	830	830	-0.6%
Lodging	687	903	2,778	2,075	2,100	1,900	1,900	-8.4%
Other Travel Exp	54	59	266	25	40	40	40	60.0%
Travel	22,588	22,832	31,804	28,575	28,995	28,795	28,795	0.8%
Other Equipment	0	0	13,244	0	15,000	15,000	15,000	NA
Capital	0	0	13,244	0	15,000	15,000	15,000	NA
Office Expenses								
Office Supplies	3,594	1,665	2,743	3,100	2,800	2,800	2,800	-9.7%
Stationery and Forms	0	80	0	0	0	0	0	NA
Printing Supplies	0	180	243	75	225	225	225	200.0%
Print & Duplicate	4,300	1,185	604	950	925	925	925	-2.6%
Postage and Box Rent	4,918	210	174	100	100	100	100	0.0%
Maps and Prints	0	30	0	0	0	0	0	NA
Computer Supplies	1,721	1,106	1,392	1,650	1,300	1,300	1,300	-21.2%
Computer Software	2,435	0	591	1,100	600	600	600	-45.5%
Advertising	151	803	1,096	700	500	500	500	-28.6%
Subscriptions	2,448	1,211	1,878	1,925	2,255	2,255	2,255	17.1%
Membership Dues	955	835	1,150	1,400	1,425	1,425	1,425	1.8%
Photo Processing	16	79	23	25	25	25	25	0.0%
Operating Expenses								
Program Expenses	0	60	0	0	0	0	0	NA
Telephone	14,671	12,768	13,540	15,100	15,100	15,100	15,100	0.0%
Food	109	425	791	50	450	450	450	800.0%
Small Equipment	1,649	1,867	8,407	2,500	3,000	3,000	3,000	20.0%
Medical Supplies	13,255	14,727	18,466	12,775	13,450	13,450	13,450	5.3%
Premiums and Prizes	100	0	0	0	0	0	0	NA
Other Operating Supplies	5,217	8,017	11,898	6,000	8,200	8,200	8,200	36.7%
Repairs & Maintenance								
Maintenance - Equipment	324	238	238	0	0	0	0	NA
Maintenance-Vehicles	510	0	55	0	0	0	0	NA
Maintenance Supplies								
Motor Fuel	24	0	27	0	0	0	0	NA

**Winnebago County
Budget Detail - 2007
Public Health
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Contractual Services								
Medical and Dental	41,918	0	0	0	0	0	0	NA
Vehicle Repairs	0	0	0	500	500	500	500	0.0%
Equipment Repairs	111	0	0	500	0	0	0	0.0%
Transcription Services	59	0	0	0	0	0	0	NA
Professional Service	0	0	1,018	2,000	0	2,000	2,000	0.0%
Other Contract Serv.	26,332	20,756	13,695	10,200	11,920	11,920	11,920	16.9%
Administration Fee	4,038	4,022	4,253	4,500	4,700	4,700	4,700	4.4%
Interpreter	0	69	951	100	800	800	800	700.0%
Insurance								
Prop & Liab Insurance	30	0	0	0	0	0	0	NA
Operating Licenses & Fees	40	0	150	200	150	150	150	-25.0%
Interfund Expenses								
Printing Supplies	420	0	0	0	0	0	0	NA
Print & Duplicate	3,527	4,306	5,168	5,275	5,600	5,600	5,600	6.2%
Postage and Box Rent	5,995	5,814	5,453	6,800	5,600	5,600	5,600	-17.6%
Food	0	0	0	100	100	100	100	0.0%
Maintenance Vehicles	976	1,302	163	0	0	0	0	NA
Motor Fuel	1,630	1,687	2,353	2,000	3,100	3,100	3,100	55.0%
Refuse Collection	13	0	0	0	0	0	0	NA
Vehicle Repairs	0	0	423	1,000	500	500	500	-50.0%
Equipment Repairs	2,880	1,188	1,188	1,221	1,155	1,155	1,155	-5.4%
Other Contract Services	677	0	0	0	0	0	0	NA
Building Rental	18,540	18,540	19,080	19,650	20,250	20,250	20,250	3.1%
Prop. & Liab. Insurance	7,476	8,004	6,944	0	7,000	7,000	5,251	NA
Other Operating Expenses	171,057	111,174	124,153	101,496	111,730	113,730	111,981	10.3%
TOTAL EXPENSES	2,016,203	1,549,527	1,610,314	1,651,521	1,706,963	1,708,763	1,696,228	2.7%
LEVY BEFORE ADJUSTMENTS	635,297	725,604	746,923	858,113	881,627	881,427	868,892	1.3%

PUBLIC HEALTH PROGRAM BUDGETS

COST CENTER NAME	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
							2007 ADOPTED	2006 ADOPTED	2005 ADOPTED	2007 OVER 2006	2006 OVER 2005
PUBLIC HEALTH											
Administration	301,450	1,715	15,000	56,826	374,991	-	374,991	357,097	404,280	5.0	(11.7)
General Public Health	371,862	11,620		21,335	404,817	159,256	245,561	236,170	284,737	4.0	(17.1)
Maternal Child Health	72,340	2,850		2,900	78,090	17,510	60,580	46,195	47,479	31.1	(2.7)
Adult Health	48,849	1,100		275	50,224	28,925	21,299	30,178	15,285	(29.4)	97.4
Environmental Services	164,166	3,035		5,405	172,606	81,682	90,924	98,951	38,909	(8.1)	154.3
Medical Assistance	202,191	5,525		4,900	212,616	129,700	82,916	71,175	69,477	16.5	2.4
Housing Authority	77,225	1,200		150	78,575	80,945	(2,370)	(3,233)	4,736	(26.7)	(168.3)
Jail Nursing	-	-		-	-	-	-	1,125	1,497	(100.0)	(24.8)
Women, Infant, & Children	302,369	1,750		20,190	324,309	329,318	(5,009)	20,455	14,244	(124.5)	43.6
Grand Totals	1,540,452	28,795	15,000	111,981	1,696,228	827,336	868,892	858,113	880,644	1.3	(2.6)

CHILD SUPPORT

Department: 100-050 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Mary M. Kools
LOCATION: Winnebago County
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-4780

MISSION STATEMENT:

To establish and enforce child support orders, pursue delinquent accounts, establish paternity, and maximize the amount of associated revenues for Winnebago County as authorized by Title IV-D of the Social Security Act.

PROGRAM DESCRIPTION:

ESTABLISH CHILD SUPPORT ORDERS: Determine a parent's legal obligation to support his/her dependent children pursuant to Chapter 767, Wis. Statutes, Actions Affecting the Family.

ESTABLISHMENT OF PATERNITY: Commence paternity actions to establish the parentage of a child through stipulation or trial to secure financial and medical support for the child and recovery of the birth-related costs.

SUBSTITUTE CARE: Coordinate and provide services to determine parental liability when child/children are placed in outside the home.

UIFSA: (Uniform Interstate Family Support Act) Request another state to establish/enforce a IV-D support order when the obligor is in that state, and to cooperate with other states when the obligor is in Wisconsin.

MEDICAL SUPPORT: To monitor and assure that responsibility for medical support obligations is included in all new and modified IV-D court orders.

INCOME WITHHOLDING: Implement immediate wage withholding in all cases in which there is an order for child support and the employer is known.

ENFORCE CHILD SUPPORT ORDERS: Monitor all IV-D cases for default and follow up with appropriate legal and administrative enforcement actions.

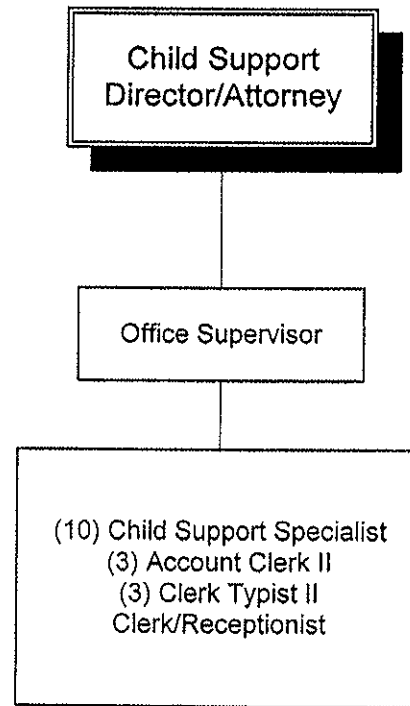
CHILD SUPPORT ORDER REVISION: Review all IV-D orders with payments assigned to the state within 36 months of the last court action, or at the request of either parent, and provide services for adjustment in those cases where there has been a substantial change in circumstances and the support does not adhere to state guidelines for setting child support.

PARENT LOCATE: Maintain records from accessing DOT, DIHLR, credit reports, State and Federal Parent Locate Service requests and any other sources available for locate purposes.

DELINQUENT ACCOUNTS: Prepare documents necessary to commence remedial contempt action to enforce IV-D court orders. Determine and refer all applicable cases to District Attorney's office for criminal nonsupport prosecution. Certify all appropriate cases for state and federal tax intercept. Pursue all applicable administrative enforcement remedies, including but not limited to license suspension and account seizure.

IV-A & IV-D INTERFACE: Coordinate and prepare proper notices between Economic Support Agencies and Child Support Agencies to assure proper assignment of court ordered child support and maintenance to the State of Wisconsin.

CHILD SUPPORT



CHILD SUPPORT

**Department: 100-050 Fund: General Fund
2007 BUDGET NARRATIVE**

DEPARTMENT HEAD: Mary M. Kools
LOCATION: Winnebago County
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-4780

2006 ACCOMPLISHMENTS:

- 1. Standardized Order to Show Cause pleadings.**
- 2. Met all performance standards established by State.**
- 3. Clarified office policies to make agency more efficient.**
- 4. Continued leadership role in State-wide child support organizations.**

2007 GOALS & OBJECTIVES:

- 1. Minimize the impact of the Federal Omnibus Reconciliation Act on the county levy.**
- 2. Complete reconciliation project.**
- 3. Increase child support collections.**
- 4. Explore reorganizing agency.**

CHILD SUPPORT

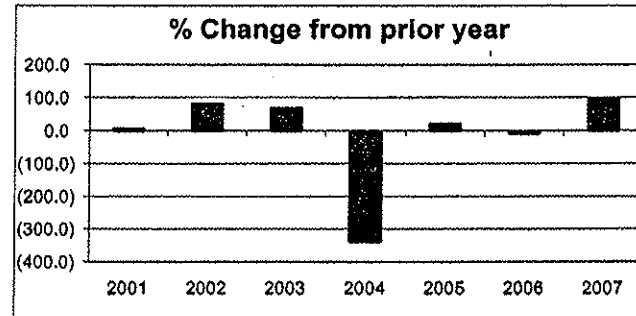
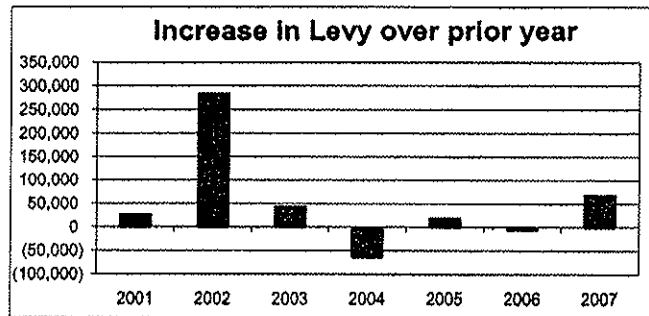
2007 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Full Time	14	17	17	18	19	19	20	20	20	19
Part Time	1	1	1	0	0	0	0	0	0	0
Total	15	18	18	18	19	19	20	20	20	19

There was a reduction of one clerk/typist from the table of organization for 2007.

COUNTY LEVY: The Child Support office has more revenues than expenses. As such, there is no tax levy for this operation. That excess of revenues over expenses is budgeted to be \$10,537, a decrease of \$59,156 or 84.9% from 2006. Because it is a smaller surplus, the net impact on total County tax levy is an increase.



SIGNIFICANT CHANGES:

Overall, the levy impact associated with this department will increase. There is a smaller surplus being generated to offset the total County levy.

Revenues

Child Support Admin - A decrease of \$84,281 due to a change in Federal law. This change eliminated some of the "pass-through" revenue we were receiving.

Expenses

Labor and Fringes - this category will decrease by \$23,071 or 2.1% because of the decrease of one clerk.

Medical and Dental - this account is being decreased to more closely reflect prior history.

**Financial Summary
Child Support**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	660,144	1,249,935	1,262,501	1,262,501	1,173,099
Labor	482,846	1,078,214	1,077,475	1,077,475	1,054,404
Travel	1,096	3,157	3,198	3,198	1,690
Capital	-	-	-	-	-
Other Expenditures	45,765	110,662	114,585	112,135	106,468
Total Expenditures	529,707	1,192,033	1,195,258	1,192,808	1,162,562
Levy Before Adjustments	(130,437)	(57,902)	(67,243)	(69,693)	(10,537)
Adjustments	-	-	-	-	-
Net Levy After Adjustments	(130,437)	(57,902)	(67,243)	(69,693)	(10,537)

**Winnebago County
Budget Detail - 2007
Child Support**

100 - 050

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Child Support Admin	693,182	736,388	671,681	806,708	722,427	722,427	722,427	-10.4%
Incentive Payments	440,898	300,194	400,254	397,093	389,672	389,672	389,672	-1.9%
Indirect Cost	6,641	0	0	0	0	0	0	NA
Intergovernmental	1,140,721	1,036,583	1,071,935	1,203,801	1,112,099	1,112,099	1,112,099	-7.6%
Fees And Costs	0	1,800	5,585	17,500	18,000	18,000	18,000	2.9%
Support Filing/Applic.	750	1,210	1,765	1,200	1,500	1,500	1,500	25.0%
Blood Tests	17,514	16,263	18,923	22,500	23,000	23,000	23,000	2.2%
Sheriff Fees	9,736	14,680	17,811	17,500	18,500	18,500	18,500	5.7%
Public Services	28,000	33,953	43,884	58,700	61,000	61,000	61,000	3.9%
Other Miscellaneous Revenues	0	0	15	0	0	0	0	NA
Miscellaneous Revenues	0	0	15	0	0	0	0	NA
TOTAL REVENUES	1,168,722	1,070,536	1,115,834	1,262,501	1,173,099	1,173,099	1,173,099	-7.1%
Regular Pay	611,938	623,706	651,493	725,371	713,263	713,263	713,263	-1.7%
Overtime	585	1,373	1,515	914	0	0	0	0.0%
Wages	612,523	625,079	653,008	726,285	713,263	713,263	713,263	-1.8%
Fringe Benefits	292,762	299,366	291,779	350,843	349,499	349,499	341,141	-2.8%
Fringe Benefits - Other	88,875	0	0	347	0	0	0	0.0%
Fringes	381,637	299,366	291,779	351,190	349,499	349,499	341,141	-2.9%
Total Labor Costs	994,160	924,444	944,787	1,077,475	1,062,762	1,062,762	1,054,404	-2.1%
Registration & Tuition	605	740	745	710	440	440	440	-38.0%
Automobile Allowance	1,255	1,312	1,027	1,070	680	680	680	-38.4%
Meals	115	215	240	535	198	198	198	-63.0%
Lodging	299	744	744	868	372	372	372	-57.1%
Other Travel Exp	13	4	0	15	0	0	0	0.0%
Travel	2,287	3,015	2,756	3,198	1,690	1,690	1,690	-47.2%
Office Expenses								
Office Supplies	4,696	2,972	3,452	4,500	3,750	3,750	3,750	-16.7%
Printing Supplies	0	1,873	1,472	2,000	2,000	2,000	2,000	0.0%
Postage and Box Rent	30	22	29	0	0	0	0	NA
Computer Supplies	0	654	1,239	0	0	0	0	NA
Computer Software	119	0	0	0	0	0	0	NA
Subscriptions	240	235	239	325	325	325	325	0.0%
Membership Dues	577	610	708	700	580	580	580	-17.1%
Operating Expenses								

Winnebago County
Budget Detail - 2007
Child Support
100 - 050

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Education & Training	0	9,372	11,076	11,000	11,000	11,000	11,000	0.0%
Telephone	3,736	3,950	3,279	4,500	4,500	4,500	4,500	0.0%
Small Equipment	1,040	2,930	0	1,500	0	0	0	0.0%
Legal Fees	35,871	38,073	38,853	40,000	40,000	40,000	40,000	0.0%
Contractual Services								
Medical and Dental	16,771	21,853	18,192	25,000	20,000	20,000	20,000	-20.0%
Equipment Repairs	608	150	150	500	500	500	500	0.0%
Grounds Maintenance	119	0	0	0	0	0	0	NA
Transcription Services	0	145	402	150	100	100	100	-33.3%
Interpreter	0	0	0	500	500	500	500	0.0%
Insurance								
Prop & Liab Insurance	65	30	15	15	45	45	45	200.0%
Operating Licenses & Fees	40	40	20	125	100	100	100	-20.0%
Interfund Expenses								
Printing Supplies	1,678	0	0	0	0	0	0	NA
Print & Duplicate	1,967	3,927	4,194	5,000	4,750	4,750	4,750	-5.0%
Postage and Box Rent	13,768	13,145	13,599	15,000	15,000	15,000	15,000	0.0%
Equipment Repairs	2,832	1,320	1,320	1,320	1,320	1,320	1,320	0.0%
Prop. & Liab. Insurance	2,472	2,592	2,659	0	2,663	2,663	1,998	NA
Other Operating Expenses	<u>86,630</u>	<u>103,893</u>	<u>100,897</u>	<u>112,135</u>	<u>107,133</u>	<u>107,133</u>	<u>106,468</u>	<u>-5.1%</u>
TOTAL EXPENSES	<u>1,083,077</u>	<u>1,031,353</u>	<u>1,048,439</u>	<u>1,192,808</u>	<u>1,171,585</u>	<u>1,171,585</u>	<u>1,162,562</u>	<u>-2.5%</u>
LEVY BEFORE ADJUSTMENTS	<u>(85,645)</u>	<u>(39,183)</u>	<u>(67,394)</u>	<u>(69,693)</u>	<u>(1,514)</u>	<u>(1,514)</u>	<u>(10,537)</u>	<u>-84.9%</u>

VETERANS' SERVICES

Department: 100-059 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Larry G. Smerling
LOCATION: Winnebago County
504 Algoma Boulevard
Oshkosh, WI 54901-4704

TELEPHONE: 236-4898

MISSION STATEMENT:

Provide compassionate, courteous, efficient, timely and individual service, within the practical constraints of workload demands and limited resources. Counsel and assist Veterans, their dependents and widows, retired military, reservists, and National Guard in resolving emotional, family, medical, financial, educational, vocational, and retirement problems. Act as an advocate to obtain entitlements. Prepare claims documentation and develop appeal briefs and strategies. Conduct outreach as time allows. Coordinate and facilitate all local, state and federal veteran information, services and activities.

PROGRAM DESCRIPTION:

LOANS Loan Programs including home purchase, improvement, business and consumer.

GRANTS Major programs including educational, subsistence, medical, job retaining and relief.

MEDICAL Coordinating patients using major hospitals, outpatient clinic, short-term nursing homes, retirement/skilled care Veteran Home.

COMPENSATION & PENSION Programs for service connected disabled, totally disabled or retired veterans and spouses.

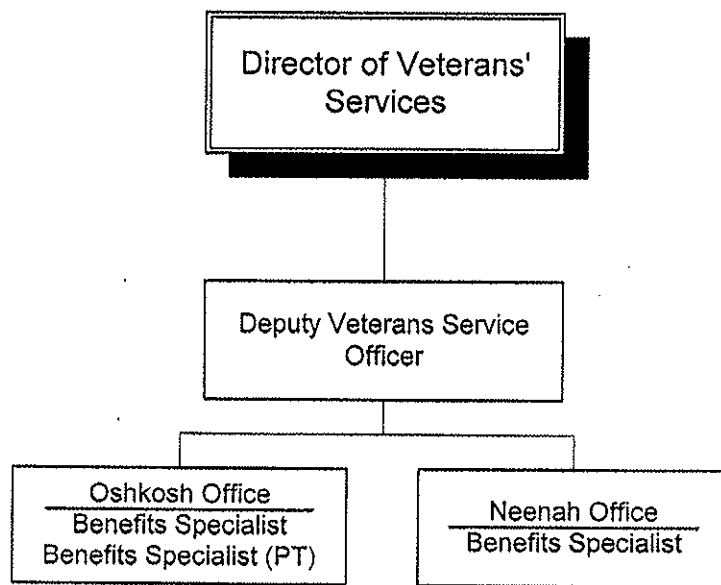
INSURANCE Insurance programs, life and medical, including conversions and beneficiary processing.

EDUCATION Educational programs, including GI Bill, vocational rehabilitation and retraining.

APPEALS Programs including preparation for court for Board of Veterans Appeals, notice of disagreements, waivers and hearings.

BURIAL Programs including care of veteran's graves, headstones, county markers, burial and plot allowances.

VETERANS' SERVICES



VETERANS' SERVICES

Department: 100-059 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Larry G. Smerling
LOCATION: Winnebago County
504 Algoma Boulevard
Oshkosh, WI 54901-4704

TELEPHONE: 236-4898

2006 ACCOMPLISHMENTS:

1. Veteran outreach programs have increased but continue to be limited by available time and resources.
2. Maintained accreditation through participation in training, conferences and meetings.
3. State law changes, adding to two County Board Members to the Veteran Service Commission.
4. Completed successful Veterans Benefit Supermarket and Job Fair with over 1000 attendees.

2007 GOALS & OBJECTIVES:

1. Contribute, participate and advise the Board of Veterans Affairs and County Veterans Service Officer Association on program improvements and enhancements. Suggest new revenue streams and revenue enhancements.
2. Continue to improve and maximize software program utilization. Integrating improvements into the caseload and providing caseload tracking and management. Evaluate replacing existing veteran program with a faster, more flexible, easier to use system.
3. Urgent need to recruit volunteer drivers for our Veterans Medical Transportation Program.
4. Improve on veteran legal training, court precedents and their utilization.
5. Staff to attend National Training to experience more in depth training.
6. Incorporate incarcerated veterans into our office outreach.

VETERANS SERVICE

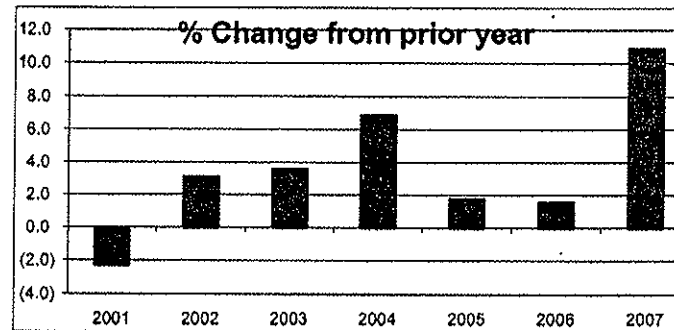
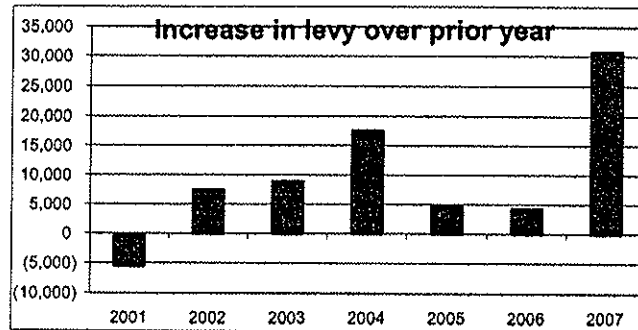
2007 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Full Time	4	4	4	4	4	4	4	4	4	4
Part Time	1	1	1	1	1	1	1	1	1	1
Total	5	5	5	5	5	5	5	5	5	5

There are no changes to the table of organization for 2007.

COUNTY LEVY: The tax levy for 2007 is \$313,320, an increase of \$30,882 or 10.9% over 2006.



SIGNIFICANT CHANGES:

Computer Software -- This account will increase by \$9,800 due to the upgrade of the Veteran software program.

**Financial Summary
Veterans Services**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	14,769	14,000	14,250	14,000	14,000
Labor	114,897	238,537	238,537	238,537	251,523
Travel	3,214	7,090	7,090	7,090	22,090
Capital	-	-	-	-	-
Other Expenditures	30,264	50,811	52,678	50,811	53,707
Total Expenditures	148,376	296,438	298,305	296,438	327,320
Levy Before Adjustments	133,607	282,438	284,055	282,438	313,320
Adjustments	-	-	-	-	-
Net Levy After Adjustments	133,607	282,438	284,055	282,438	313,320

**Winnebago County
Budget Detail - 2007
Veterans Services**

100 - 059

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Veterans Service	13,000	13,000	13,000	13,000	13,000	13,000	13,000	0.0%
Intergovernmental	13,000	13,000	13,000	13,000	13,000	13,000	13,000	0.0%
Rental Revenues	0	0	15	0	0	0	0	NA
Reimbursed Costs	213	511	950	500	500	500	500	0.0%
Donations	0	200	300	500	500	500	500	0.0%
Public Services	213	711	1,285	1,000	1,000	1,000	1,000	0.0%
TOTAL REVENUES	13,213	13,711	14,265	14,000	14,000	14,000	14,000	0.0%
Regular Pay	157,682	164,014	169,561	169,642	181,204	181,204	181,204	6.8%
Overtime	364	410	65	237	0	0	0	0.0%
Wages	158,047	164,424	169,625	169,879	181,204	181,204	181,204	6.7%
Fringe Benefits	59,318	65,846	55,702	68,658	72,042	72,042	70,319	2.4%
Fringes	59,318	65,846	55,702	68,658	72,042	72,042	70,319	2.4%
Total Labor Costs	217,365	230,270	225,327	238,537	253,246	253,246	251,523	5.4%
Registration & Tuition	395	320	590	325	325	325	1,325	307.7%
Automobile Allowance	2,976	2,943	3,884	3,100	3,100	3,100	13,600	338.7%
Commercial Travel	251	0	406	425	425	425	425	0.0%
Meals	805	941	1,127	1,150	1,150	1,150	1,600	39.1%
Lodging	1,720	1,312	1,561	1,865	1,865	1,865	4,665	150.1%
Other Travel Exp	300	242	381	225	225	225	475	111.1%
Travel	6,447	5,758	7,950	7,090	7,090	7,090	22,090	211.6%
Capital	0	0	0	0	0	0	0	NA
Office Expenses								
Office Supplies	1,136	504	324	800	400	400	400	-50.0%
Stationery and Forms	0	0	201	0	100	100	100	NA
Printing Supplies	0	315	328	300	300	300	300	0.0%
Print & Duplicate	233	222	0	0	0	0	0	NA
Postage and Box Rent	0	42	0	0	0	0	0	NA
Computer Supplies	0	434	110	250	250	250	250	0.0%
Computer Software	0	0	0	200	0	5,000	10,000	4900.0%
Subscriptions	422	479	479	480	260	260	260	-45.8%
Membership Dues	90	90	90	90	90	90	90	0.0%

**Winnebago County
Budget Detail - 2007
Veterans Services**

100 - 059

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Operating Expenses								
Telephone	2,284	2,652	2,099	2,500	2,500	2,500	2,500	0.0%
Food	0	0	230	250	225	225	225	-10.0%
Small Equipment	0	400	124	200	0	2,000	2,000	900.0%
Other Operating Supplies	3,982	9,623	7,463	3,500	3,000	3,000	3,000	-14.3%
Automobile Allowance-Other	4,909	6,455	7,849	7,000	0	0	0	0.0%
Contractual Services								
Equipment Repairs	368	380	298	400	200	200	200	-50.0%
Janitorial Services	0	552	0	0	0	0	0	NA
Other Contract Serv.	636	600	600	700	700	700	700	0.0%
Insurance								
Operating Licenses & Fees	0	0	0	80	0	0	0	0.0%
Relief to Indigents								
Veterans Relief Grants	17,352	20,892	20,176	19,750	19,000	19,000	19,000	-3.8%
Veterans Graves	10,294	10,502	10,291	10,500	10,500	10,500	10,500	0.0%
Interfund Expenses								
Printing Supplies	308	0	0	0	0	0	0	NA
Print & Duplicate	632	1,613	1,513	750	750	750	750	0.0%
Postage and Box Rent	2,518	2,323	2,234	2,500	2,200	2,200	2,200	-12.0%
Equipment Repairs	924	561	561	561	561	561	561	0.0%
Prop. & Liab. Insurance	924	876	857	0	895	895	671	NA
Other Operating Expenses	<u>47,014</u>	<u>59,515</u>	<u>55,827</u>	<u>50,811</u>	<u>41,931</u>	<u>48,931</u>	<u>53,707</u>	<u>5.7%</u>
TOTAL EXPENSES	<u>270,826</u>	<u>295,543</u>	<u>289,104</u>	<u>296,438</u>	<u>302,267</u>	<u>309,267</u>	<u>327,320</u>	<u>10.4%</u>
LEVY BEFORE ADJUSTMENTS	<u>257,613</u>	<u>281,832</u>	<u>274,839</u>	<u>282,438</u>	<u>288,267</u>	<u>295,267</u>	<u>313,320</u>	<u>10.9%</u>

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2007 BUDGET NARRATIVE

DEPARTMENT HEAD:
LOCATION:

Mark Quam, Director
Winnebago County Human Services
220 Washington Avenue
Oshkosh, WI 54901

TELEPHONE: 236-4815

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

Workforce Development Center
Corner of Jackson St and Algoma Blvd.
Oshkosh, WI 54901

MISSION STATEMENT:

To provide quality services that focus on education, prevention, protection, and personal empowerment through respect for and in partnership with individuals, families and the community.

PROGRAM DESCRIPTION:

TARGET GROUPS: Services are delivered to clients whom are classified into the following target groups (clients of similar types).
A budget worksheet and program summary sheet for each target group will follow later:

DEVELOPMENTALLY DISABLED

The program is delivered to persons who have a disability attributable to brain damage, mental retardation, cerebral palsy, epilepsy, autism or another neurological condition closely related to mental retardation, or requiring treatment similar to that required for mental retardation, which has continued or can be expected to continue indefinitely, and constitutes a substantial handicap to the afflicted individual.

MENTAL HEALTH

The program is delivered to persons who are served for the purpose of treating mental illness or its personal or social effects. The objective of treatment and other services is to ameliorate the effects of mental illness and improve the ability of consumers to function in personal, social and vocational roles. The Mental Health Target Group covers persons with chronic mental health problems, including both adults with chronic mental illness and children and youth with severe emotional disturbance, who are unable to perform essential personal and social roles appropriate to their age and who require or receive personal assistance or supervision to carry out activities of daily living or to participate in community living.

ALCOHOL AND/OR OTHER DRUG ABUSE

The program is delivered to a person who uses alcohol and/or another chemical substance, which has mind-altering effects to the extent that it interferes with or impairs physical health, psychological functioning or social or economic adaptation, including occupational or educational performance, and personal or family relations. Also includes a person whose use of alcohol and/or other drugs has resulted in a conviction for operating a motor vehicle while intoxicated, or a Department of Transportation referral for an assessment to determine the existence of an AODA disability. Other included activities are services to the community for the prevention of alcohol/drug abuse, identification of persons in need of AODA treatment and informing the public of services available.

PHYSICALLY / SENSORY DISABLED

The program is delivered to persons under age 65 who have a physical disability which impairs their mobility, or are blind or visually impaired, or are deaf or hard of hearing and receive services to assist them to achieve their maximum level of functioning and independence in social roles, and to fully access and participate in community life. The target group also includes programming designed to identify persons in need of services.

DELINQUENT OFFENDERS

The program is delivered to delinquent children or status offenders. Delinquent children include juveniles referred to or defined under Wisconsin Statutes. Status offenders are those children alleged to be in need of protection or services due to any of the following non-criminal behaviors: parental or guardian petition due to the liability to care for, control, or provide special treatment; truancy from school; truancy from home; petition filed by the juvenile attesting to the need for special care and treatment; commission of delinquent act by a juvenile under 10 years of age.

ABUSED & NEGLECTED CHILDREN

The program is delivered to a child consumer who is, or is alleged to be, abused or neglected as defined in Wisconsin Statutes, or is threatened with abuse or neglect. This definition includes physical abuse, sexual abuse, neglect and emotional damage.

CHILDREN & FAMILY

The program is delivered to a consumer who is a child or family member who has service needs not specified in the other target group categories. Activities may include those directed at the prevention of family breakup, family reunification, and improved family functioning.

ADULTS & ELDERLY

The program is delivered to a consumer age 18 or over whom has service needs not specified in the other target group categories. Activities may include those directed at the improvement of physical and social functioning, assistance with daily living, and preservation or restoration of the ability to live in a homelike environment and participate in community activities.

ADMINISTRATIVE SERVICES / OVERHEAD

This area reflects revenue and expenses that are not attributable to any specific area but apply to or can be allocated to all areas. It should be noted that administrative overhead charges are allocated to specific grant sources / programs as allowable / applicable.

INCOME MAINTENANCE / W-2 PROGRAM

This area encompasses both Income Maintenance and the W2 programs and includes determining eligibility and benefits for Medical Assistance, Badger Care, Food Share, and other state benefit programs.

PROGRAM CATEGORIES: Services within the following program categories are delivered to clients based on their individual needs:

CHILD DAY CARE – CRISIS/RESPIRE

The provision of services to children that include care in settings such as: 1) a day care center; 2) the home of another; or 3) in their own home. The purpose of these services is to meet crisis or respite needs, prevent or remedy abuse or neglect, alleviate stress in the family or preserve the family unit. Services strive to facilitate the child's social, physical, cognitive and emotional growth. Includes resource recruitment and development and regulation/certification activities.

SUPPORTIVE HOME CARE

These are services to maintain consumers in independent or supervised living in their home or the home of their friends or relatives. This helps them meet their daily living needs, address their needs for social contact, ensure their well-being and/or reduce the likelihood that they will be placed into alternate living arrangements.

SPECIALIZED TRANSPORTATION

Transportation and transportation-related supervision to the elderly, handicapped or other persons with limited ability to access needed community resources (other than human services).

COMMUNITY PREVENTION, ACCESS AND OUTREACH

These are services to populations at risk in the community. Activities include: seeking out persons likely to have a problem which can potentially be alleviated by the delivery of human services; handling individual inquiries for help; providing accessibility to community health programs; providing advocacy and defense resources to ensure rights to fair and just treatment; providing social/recreational integration activities; providing prevention activities to enhance the physical health and improve social and community functioning by making constructive changes in community conditions; providing public information and referral services to satisfy inquiries and to identify specific resources in the human services delivery system.

COMMUNITY LIVING / SUPPORT SERVICES

Services providing support to consumers in order to maintain a natural living arrangement or aid in the adaptation to physical or communicative barriers. Skill development, adult day care, meal programs, respite care, interpreter services, adaptive equipment, housing and energy assistance, basic sustenance, monetary resources and the administration and coordination of services are all present in this program cluster.

INVESTIGATIONS AND ASSESSMENTS

The provision of service to consumers that include screening, assessment, diagnosis, case planning or determining the existence or nature of a specific problem. Services include, child abuse and neglect investigation, reports to the court required under Chapters 48, 51 and 55 Wisconsin Statutes, assessments (IDP, COP, CAN) and those activities related to procedures established by juvenile court guidelines.

COMMUNITY SUPPORT PROGRAM

The provision of a network of coordinated care and treatment services to adults with serious and persistent mental illness and chronic alcoholic consumers. These services may occur in natural or supportive service settings delivered by an identified provider and staff to ensure ongoing therapeutic involvement, reduce the disabling effects of mental illness or alcoholism and assist consumers to access and participate in the community.

WORK RELATED AND DAY SERVICES

Services delivered for the purpose of promoting vocational participation and self-sufficiency. Services may be delivered either in community settings including job placement sites or in rehabilitation facilities (e.g., sheltered work) and may include vocational counseling, or activities, which promote participation in work or job placement services.

SUPPORTED EMPLOYMENT

Supported Employment is competitive work in an integrated work setting for individuals who, because of their handicaps, need ongoing and/or intensive support services to find and perform this work. Supported employment is limited to individuals with severe disabilities (i.e., severe developmental disabilities, serious and persistent mental illness, severe physical disabilities and/or severe multiple disabilities) for whom competitive employment has been interrupted or intermittent as the result of severe disability.

COMMUNITY RESIDENTIAL SERVICES

The provision of services to consumers in licensed foster homes, group homes, shelter care and community-based residential facilities including social detoxification, as well as to consumers in certified adult family homes. Also includes adoption services. Includes recruitment activity for substitute care placements. Adoption services reported here include: activities to recruit, screen and monitor adoptive family applicants, preparation, placement and supervision of children placed in adoptive family settings; and agency activities undertaken to legally free a child for an agency, independent, relative, stepparent or foreign adoption.

COMMUNITY TREATMENT SERVICES

The provision of treatment services in outpatient, and day service-medical settings, as well as supervision of juvenile justice consumers in the community. These include: Services to developmentally disabled and physically disabled consumers which are primarily health or treatment oriented for the purpose of ameliorating health problems. This includes occupational and physical therapy, speech and language therapies; Services delivered by mental health outpatient and day treatment programs for the treatment of mental illness. Treatment services are for the purpose of ameliorating the effects of various mental disorders and to improve personal, social and family functioning; The provision of services to youth in the juvenile justice system under formal or informal supervision, or in restitution programs. Services are designed to monitor behavior, prevent continued delinquent activity, strengthen family ties, assist in successful involvement in the community and fulfill any obligations ordered by the court or other juvenile justice agency. Services delivered by alcohol and other drug abuse outpatient and day treatment programs for the treatment of AODA. Treatment services are designed to improve personal, social, vocational and family functioning and prevent further deterioration of physical health. Includes outpatient services delivered under emergency conditions and methadone maintenance programs.

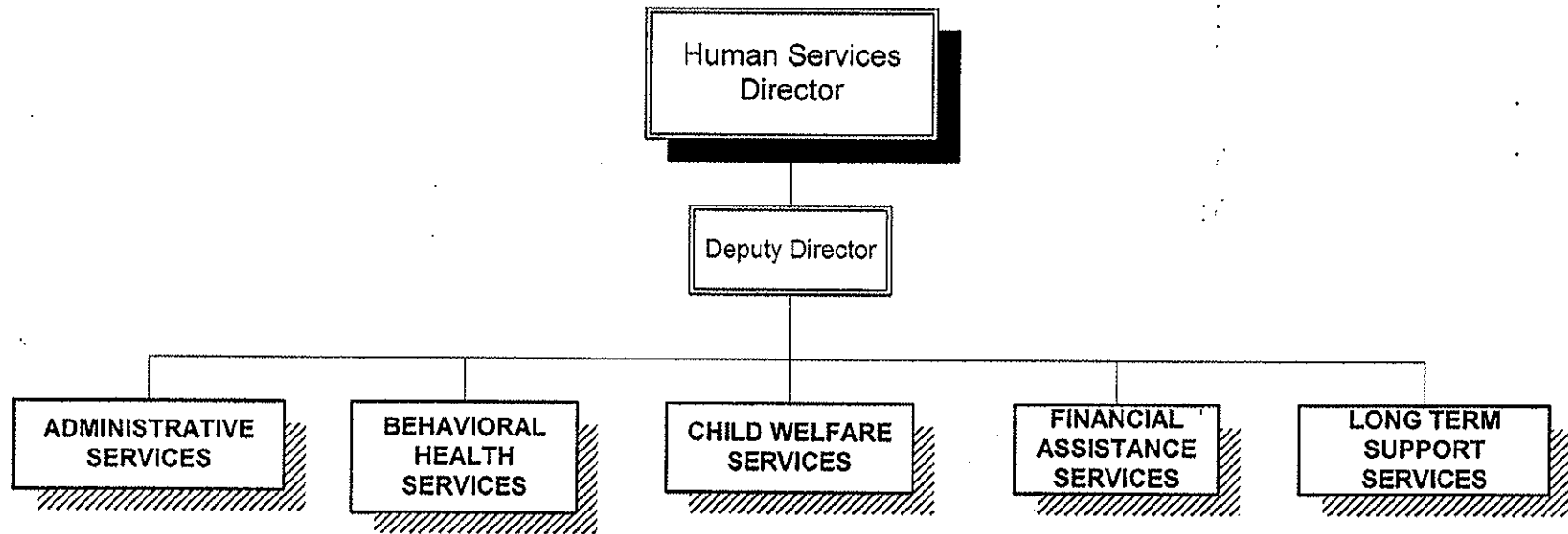
INPATIENT AND INSTITUTIONAL CARE

Services delivered in Institutional settings such as state or regional mental health centers, hospitals, CBRFs certified as inpatient treatment programs, residential caring institutions and juvenile correctional institutions. Services to mentally ill consumers in either general hospitals or specialty hospitals for the treatment of nervous or mental disorders or in child caring institutions. Inpatient treatment is for the purpose of providing treatment of mental disorders and eventually restoring health, personal and social functioning. Includes admissions for emergencies and evaluations. Services to AODA consumers are delivered in either hospitals or CBRFs certified as inpatient treatment programs. The objective of these programs is the treatment of persons with severe AODA dependency designed to improve health and personal, social, vocational and family functioning.

The remaining budget information for the Human Services Department is presented as follows:

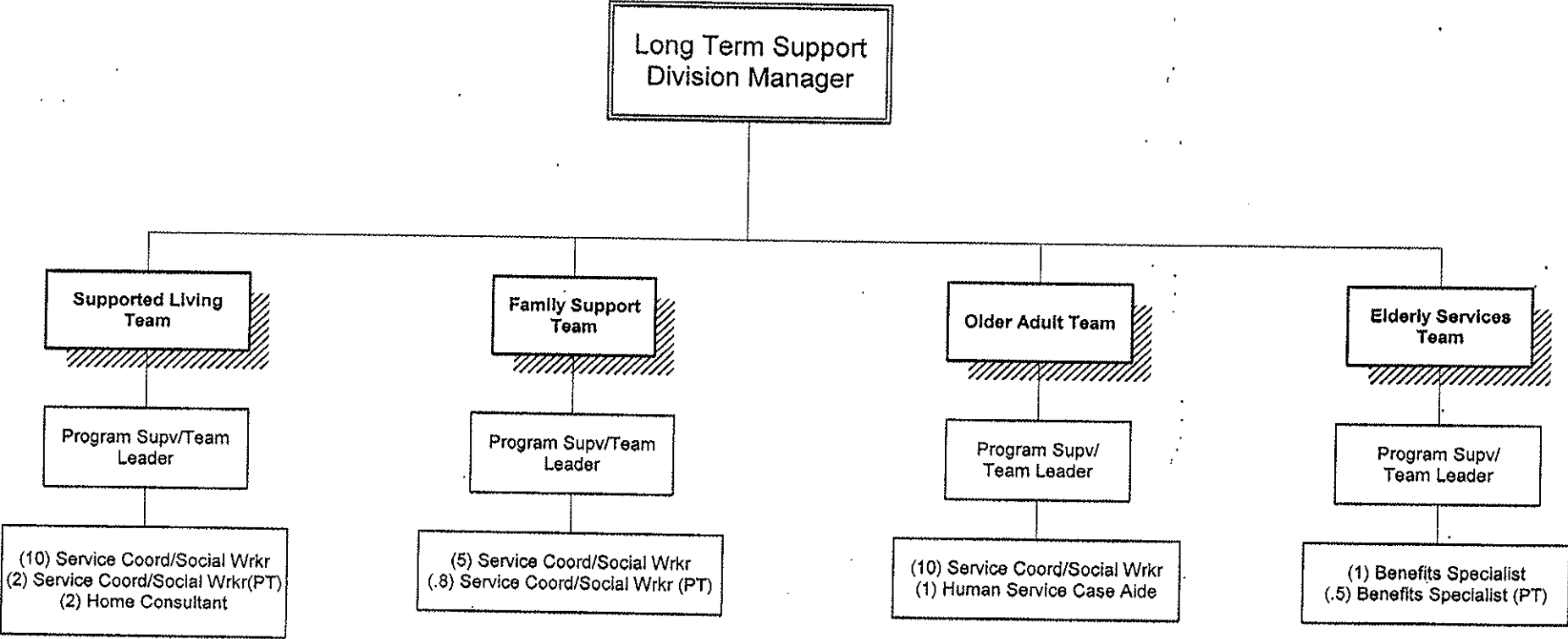
- A department-wide budget worksheet in the traditional income statement formats – showing revenues and then expenses by category; labor, travel, capital, other.
- A department wide budget worksheet, which shows the summary tax levy for each target group.
- A department wide budget worksheet, which shows the total expenditures by program category.
- One section for each Target Group which contains the following:
 - Accomplishments, next years goals and objectives, followed by activity measures.
 - A budget worksheet containing summary information.
 - A Program Category budget worksheet showing the types of services provided and cost.

HUMAN SERVICES



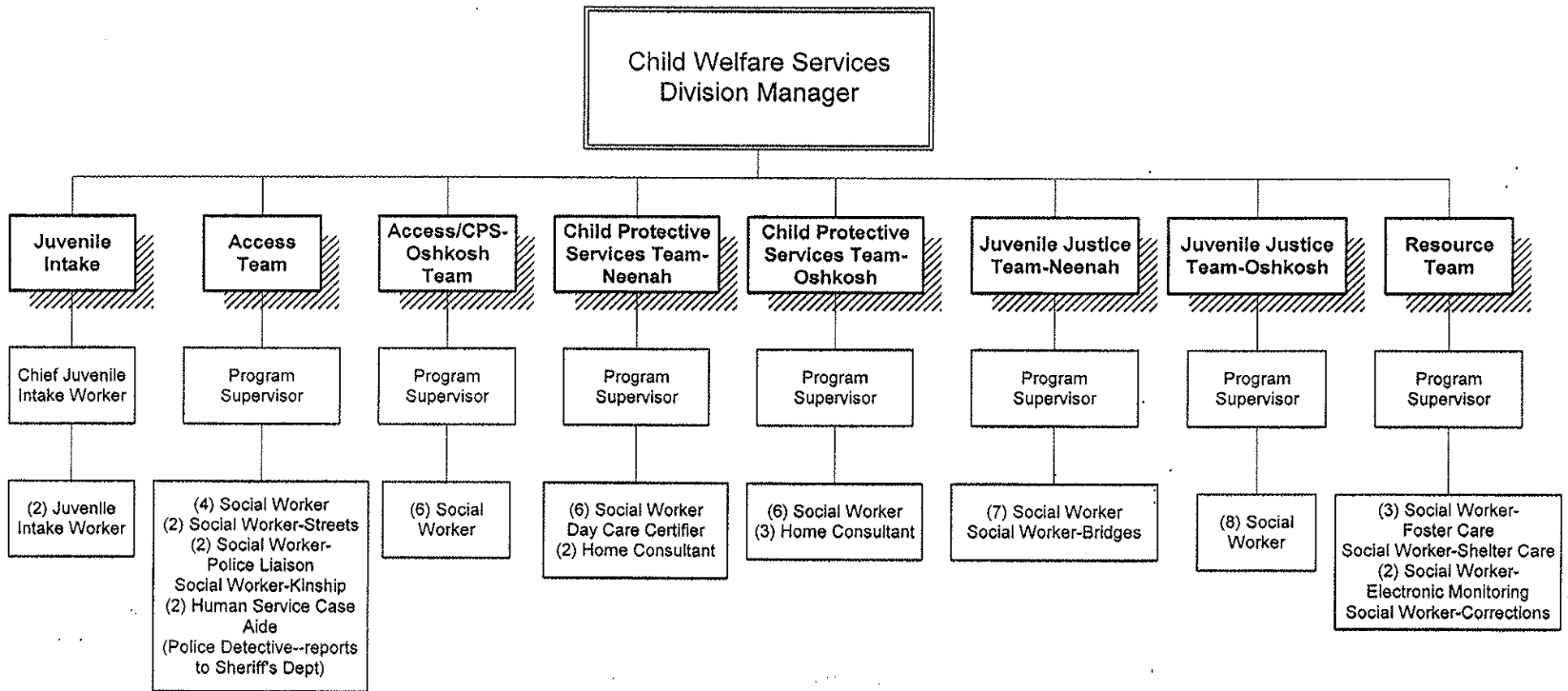
HUMAN SERVICES

Long Term Support

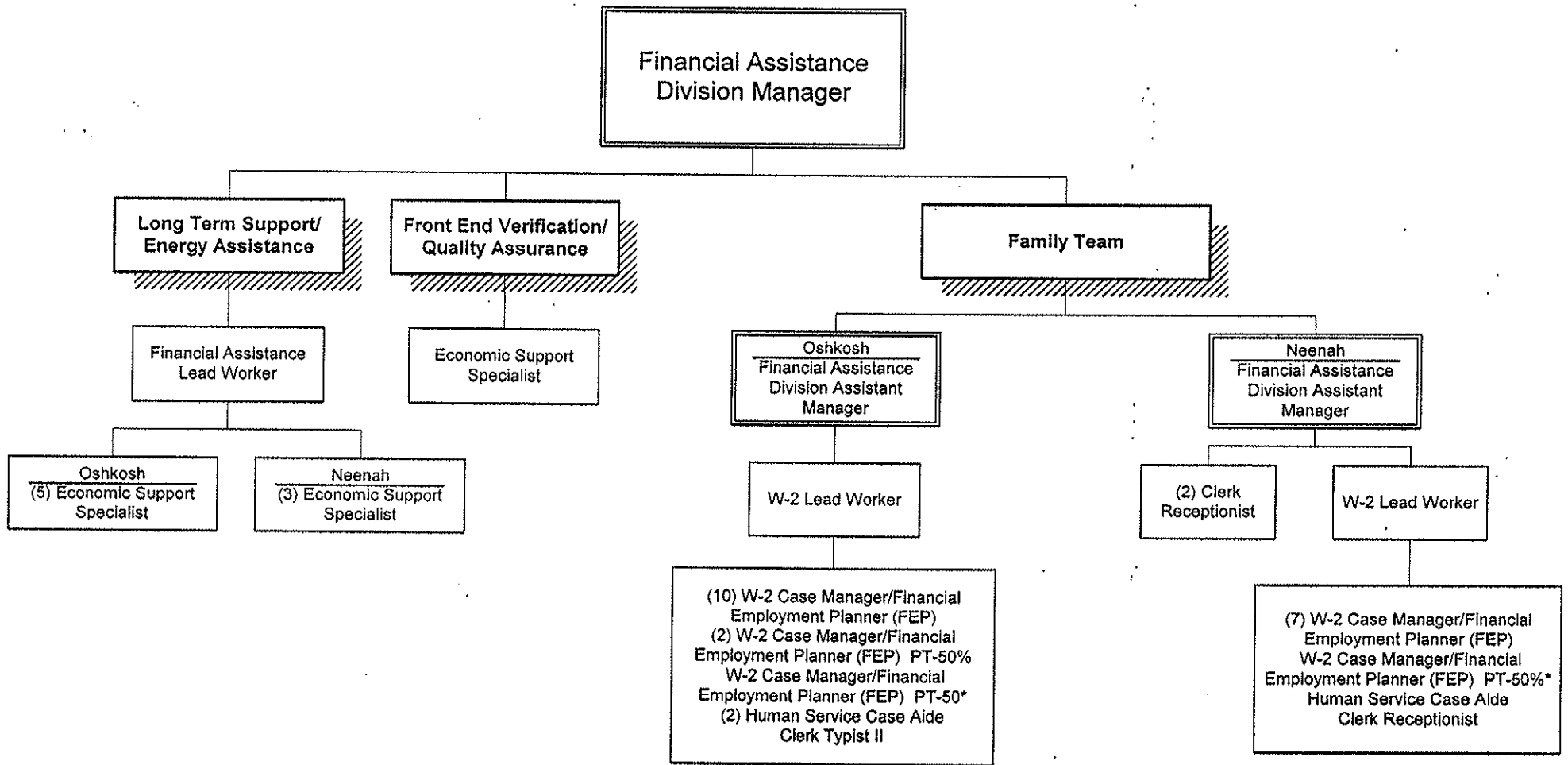


HUMAN SERVICES

Child Welfare



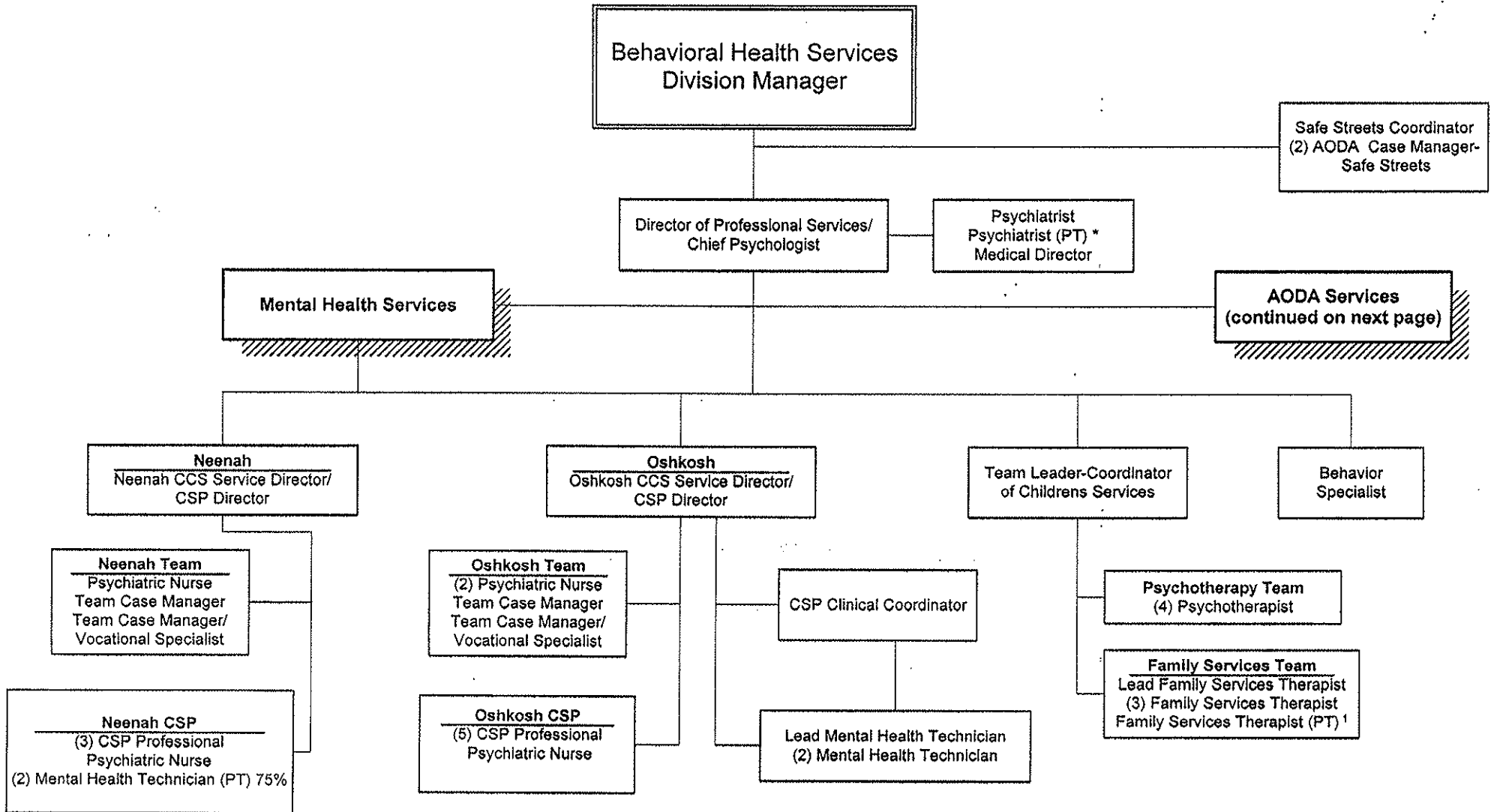
HUMAN SERVICES Financial Assistance



*Full-time Position is 50% in Oshkosh and 50% in Neenah

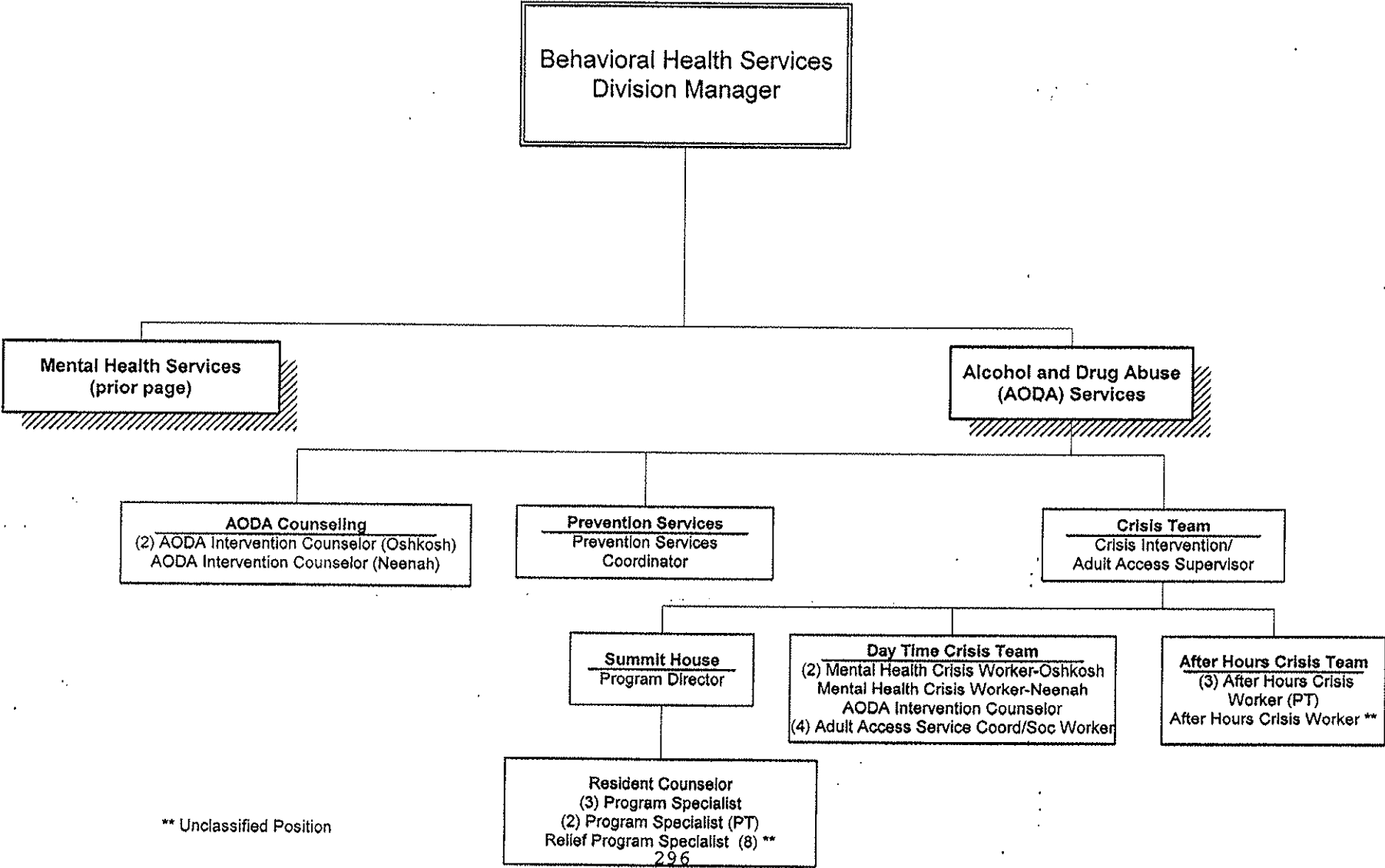
HUMAN SERVICES

Behavioral Health Services-Pg 1



HUMAN SERVICES

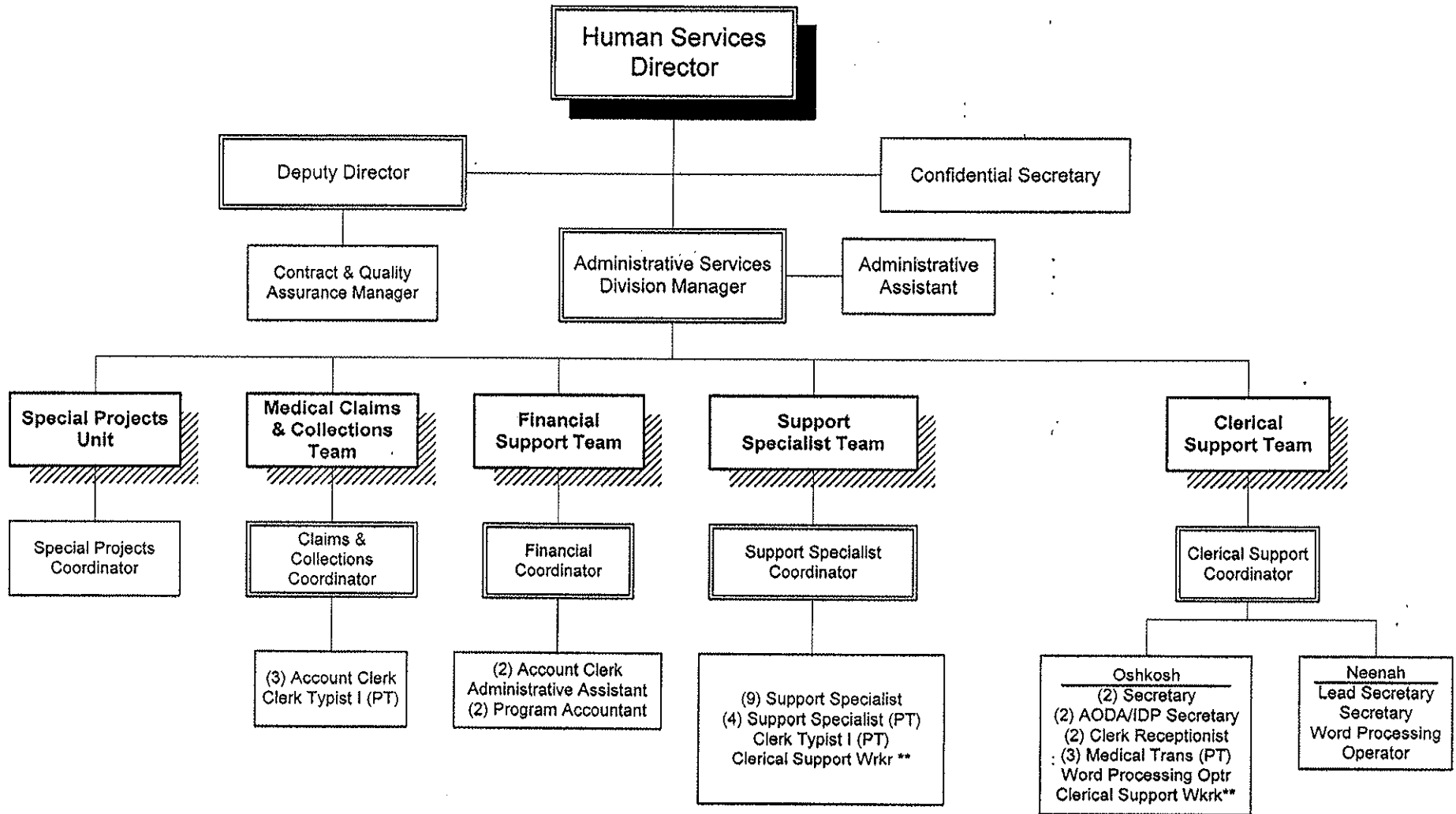
Behavioral Health Services-Pg 2



** Unclassified Position

HUMAN SERVICES

Administrative Services



HUMAN SERVICES

2007 BUDGET NARRATIVE HIGHLIGHTS

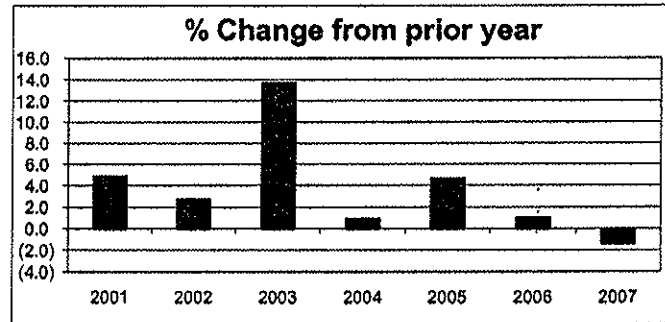
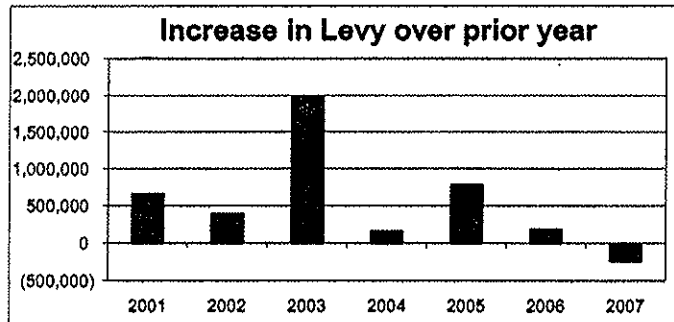
DEPARTMENT STAFFING:

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Full Time	218	240	243	244	246	237	237	237	236	238
Part Time	18	18	18	19	19	21	21	21	22	23
Total	236	258	261	263	265	258	258	258	258	261

Changes that have occurred during 2006: One full-time Support Specialist has been converted to two part-time positions. A Psychiatric Nurse position was converted to a Safe Streets Case Manager.

Changes for 2007 include: A Support Specialist position is being converted from part to full-time. Another Safe Streets Case Manager position is being added. This will bring us up to a total of two Safe Streets Case Managers. A Social Worker and W2 Case Manager are being added. An FAD Trainer is being eliminated.

COUNTY LEVY: The net tax levy for 2007 is \$17,397,857, a decrease of \$238,098 or 1.35% from 2006. We did apply a surplus of \$323,000 that was left in the Human Services Fund at the end of 2005 to reduce the 2007 levy. Without this, there would have been a small increase in levy.



SIGNIFICANT CHANGES:

Significant changes are more fully explained in the narrative which precedes each target group income statement within the department.

Wages and Fringes - Have increased by \$779,206 or 4.8% partially because of normal wage increases and also partially because of staff additions in the Safe Streets Program area.

Travel Expenses -- are up primarily because of higher projected fuel costs.

Other Operating Expenses --This category's total of expense has gone up 5.7% due to more grant money that will be received. This is offset by the 7.5% increase in non-levy revenues.

Tax Levy By Target Group

When you look at the schedule titled "Tax Levy By Target Group" you will see that the overall levy from 2006 to 2007 has gone up just .5%. There were some target groups that have gone up and other that have decreased. Some of these changes are because of reallocation of revenue and moving some program costs from one target group to another. There are more specific descriptions in the following pages on changes to each target group.

Expenditures By Program Category

This schedule gives you a picture of how much we spend on each type of service. Overhead related to a specific division is included in the category called Divisional Overhead. Other general overhead such as accounting services and general administrative services that aren't specifically chargeable to divisions show up under "Admin and Overhead".

**Financial Summary
Human Services**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	24,247,810	44,672,734	43,667,756	43,606,430	46,871,222
Labor	8,010,589	16,134,238	16,300,381	16,354,055	17,133,261
Travel	116,386	276,324	276,149	276,149	290,650
Capital	-	-	-	-	-
Other Expenditures	17,488,171	45,268,455	44,727,181	44,612,181	47,168,168
Total Expenditures	25,615,146	61,679,017	61,303,711	61,242,385	64,592,079
Levy Before Adjustments	1,367,337	17,006,283	17,635,955	17,635,955	17,720,857
Adjustments					(323,000)
Net Levy After Adjustments	1,367,337	17,006,283	17,635,955	17,635,955	17,397,857

**Winnebago County
Budget Detail - 2007
Human Services
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
TOTAL REVENUES	37,062,538	38,400,761	41,596,503	43,606,430	47,204,718	46,871,222	46,871,222	7.5%
Regular Pay	10,075,364	10,560,254	10,947,025	11,488,084	12,086,058	12,007,401	12,020,167	4.8%
Labor & Fringes Allocated	50,000	0	0	0	0	0	0	NA
Overtime	84,427	114,099	134,031	133,156	132,500	132,500	132,500	-0.5%
Other Personal Serv.	0	0	1,088	0	0	0	0	NA
Regular Pay	59,205	22,458	21,308	0	0	0	0	NA
Wages	10,288,996	10,696,811	11,103,451	11,621,240	12,218,558	12,139,901	12,152,667	4.8%
Fringe Benefits	3,904,432	4,313,545	4,431,473	4,732,815	5,128,986	5,096,343	4,980,594	5.2%
Fringe Benefits - Other	1,487,659	0	0	0	0	0	0	NA
Fringes	5,392,091	4,313,545	4,431,473	4,732,815	5,128,986	5,096,343	4,980,594	5.2%
Total Labor Costs	15,661,087	15,010,356	15,534,924	16,354,055	17,347,544	17,236,244	17,133,261	4.8%
Registration & Tuition	37,041	31,262	31,074	34,669	35,650	35,650	35,650	2.8%
Automobile Allowance	205,917	209,126	229,340	217,811	233,410	233,410	233,410	7.2%
Commercial Travel	202	277	1,508	225	1,000	1,000	1,000	344.4%
Meals	9,401	7,848	7,122	8,637	7,800	7,800	7,800	-9.7%
Lodging	15,517	11,655	8,911	12,722	10,500	10,500	10,500	-17.5%
Other Travel Exp	1,435	3,186	2,218	2,085	2,290	2,290	2,290	9.8%
Travel	269,513	263,353	280,173	276,149	290,650	290,650	290,650	5.3%
Other Equipment	0	0	15,609	0	0	0	0	NA
Capital	0	0	15,609	0	0	0	0	NA
Office Expenses								
Office Supplies	59,787	51,533	41,261	48,689	45,600	45,600	45,600	-2.3%
Printing Supplies	0	10,649	9,431	6,412	7,000	7,000	7,000	9.2%
Print & Duplicate	11,898	11,998	9,779	11,785	11,500	11,500	11,500	-2.4%
Postage and Box Rent	8,225	3,327	996	3,500	2,045	2,045	2,045	-41.6%
Computer Software	13,649	16,451	3,054	90	90	90	90	0.0%
Advertising	7,589	2,955	2,374	6,000	3,800	3,800	3,800	-36.7%
Subscriptions	2,139	1,058	580	1,100	300	300	300	-72.7%
Membership Dues	9,460	1,320	9,380	10,299	9,400	9,400	9,400	-8.7%
Publish Legal Notices	79	85	121	100	100	100	100	0.0%
Operating Expenses								
Bridges - Program Expenses	0	0	400	400	400	400	0	0.0%
Misc Child Welfare - Prog Exps	0	0	21,364	33,000	33,000	33,000	0	0.0%
Independent Living - Prog Exps	0	0	18,391	35,000	17,600	17,600	0	0.0%
Hospital Diversion - Prog Exps	0	2,497	9,268	20,000	10,000	10,000	0	0.0%
Elder Abuse - Program Expenses	0	0	14,788	15,000	15,000	15,000	0	0.0%
Early Intervention - Prog Exps	0	0	329	500	500	500	0	0.0%

**Winnebago County
Budget Detail - 2007
Human Services
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Physicals	240	0	0	0	0	0	0	NA
Orientation	430	0	0	0	0	0	0	NA
Rocognition Banquet	3,635	3,863	3,634	4,500	4,525	4,525	4,525	0.6%
Rent Assistance	11,521	15,496	10,810	12,000	12,000	12,000	12,000	0.0%
Life Experiences	0	178	0	0	0	0	0	NA
Registration & Tuition-Other	4,287	13,213	7,170	4,616	4,700	4,700	4,700	1.8%
Program Expenses	107,353	84,156	9,275	12,400	5,400	5,400	96,900	681.5%
Outreach	0	0	109,902	124,803	145,178	145,178	145,178	16.3%
Loans	1,375	5,129	4,731	1,600	1,600	1,600	1,600	0.0%
Education & Training	52	0	84	0	0	0	0	NA
Transportation	21,726	57,861	854,878	42,962	44,183	44,183	52,018	21.1%
Telephone	112,991	107,595	111,131	112,733	112,064	112,064	112,064	-0.6%
Household Supplies	2,702	3,681	4,612	3,774	3,600	3,600	3,600	-4.6%
Food	8,169	11,965	9,955	11,048	10,250	10,250	10,250	-7.2%
Small Equipment	30,901	19,304	30,123	15,500	14,000	14,000	14,000	-9.7%
Medical Supplies	95,469	118,134	98,731	108,137	110,100	110,100	110,100	1.8%
Recreation Supplies	25	0	0	0	0	0	0	NA
Legal Fees	270	0	0	0	0	0	0	NA
Premiums and Prizes	0	0	0	50	0	0	0	0.0%
Other Operating Supplies	0	0	2,915	0	0	0	0	NA
Automobile Allowance-Other	404	1,182	161	778	1,068	1,068	1,068	37.3%
Vehicle Lease-Other	0	0	233	0	0	0	0	NA
Meals-Other	305	191	543,292	550,129	550,239	550,239	0	0.0%
Other Travel Exp-Other	0	0	23	0	0	0	0	NA
Lodging-Other	506	1,138	124	863	968	968	968	12.2%
Repairs & Maintenance								
Maintenance - Buildings	0	64	0	0	0	0	0	NA
Repair & Maintenance Supplies	58,019	22,637	37,366	42,766	40,000	40,000	40,000	-6.5%
Sign Parts & Supplies	0	45	0	0	0	0	0	NA
Construction Supplies								
Maintenance Supplies								
Motor Fuel	4,232	3,606	5,058	4,500	7,500	7,500	7,500	66.7%
Utilities								
Heat	3,774	4,156	4,847	4,553	5,500	5,500	5,362	17.8%
Power and Light	8,883	8,407	9,812	9,200	12,300	12,300	11,685	27.0%
Water and Sewer	4,658	4,047	5,070	4,150	5,200	5,200	5,200	25.3%
Contractual Services								
Contractual Services	33,228,819	36,110,887	37,030,990	42,016,760	44,842,018	44,519,822	45,028,333	7.2%
Rental Expenses								
Building Rental	155,916	155,916	157,516	160,411	194,041	194,041	194,041	21.0%
Equipment Rental	33,901	38,482	47,296	35,100	45,100	45,100	45,100	28.5%
Other Rents and Leases	61,923	61,080	53,790	51,000	59,000	59,000	59,000	15.7%
Insurance								
Prop & Liab Insurance	2,961	2,685	4,688	3,647	2,500	2,500	2,500	-31.5%

**Winnebago County
Budget Detail - 2007
Human Services
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Operating Licenses & Fees	2,333	3,215	2,921	3,145	3,145	3,145	3,145	0.0%
Medical Transportation Assist	53,768	58,299	70,359	52,660	53,000	53,000	53,000	0.6%
Emergency Assistance	52,758	36,667	43,804	44,643	46,000	46,000	46,000	3.0%
Refugee Assistance	1,916	16,832	37,388	17,945	18,000	18,000	18,000	0.3%
Burial Assistance	181,615	181,947	123,552	182,000	160,000	160,000	160,000	-12.1%
Relief to Indigents								
W-2 Benefits	368,128	445,048	440,441	445,000	408,000	408,000	408,000	-8.3%
Other Sundry & Fixed Charges								
Bad Debts Expense	664	42	1,810	0	0	0	0	NA
Operating Grants	205,494	184,855	181,616	160,428	181,928	181,928	181,928	13.4%
Other Miscellaneous	9,558	6,865	8,398	8,500	8,500	8,500	8,500	0.0%
Cost Allocations								
Indirect Costs	213,000	0	0	0	0	0	0	NA
Interfund Expenses								
Office Supplies	180	120	387	300	300	300	300	0.0%
Printing Supplies	10,446	465	0	0	0	0	0	NA
Print & Duplicate	28,748	50,277	52,794	68,277	55,300	55,300	55,300	-16.6%
Postage and Box Rent	37,005	39,638	35,922	36,380	37,865	37,865	37,865	4.1%
Motor Fuel	2,941	4,495	8,368	6,150	8,500	8,500	8,500	38.2%
Medical and Dental	315	270	252	300	300	300	300	0.0%
Vehicle Repairs	967	1,192	4,734	7,200	5,000	5,000	5,000	-30.6%
Equipment Repairs	24,480	12,672	12,672	13,222	13,222	13,222	13,222	0.0%
Other Contract Services	3,012	0	0	0	0	0	0	NA
LTS - DCP	1,071,146	0	0	0	0	0	0	NA
Building Rental	0	0	9,732	9,000	9,800	9,800	9,800	8.9%
Prop. & Liab. Insurance	165,828	173,760	150,594	31,176	148,824	148,824	111,781	258.5%
Income Maintenance Funds	425	0	0	0	0	0	0	NA
Other Operating Transfers								
Other Transfers Out	0	1,600,000	0	0	0	0	0	NA
Other Operating Expenses	<u>36,512,902</u>	<u>39,771,631</u>	<u>40,485,477</u>	<u>44,612,181</u>	<u>47,547,053</u>	<u>47,224,857</u>	<u>47,168,168</u>	<u>5.7%</u>
TOTAL EXPENSES	<u>52,443,502</u>	<u>55,045,340</u>	<u>56,316,183</u>	<u>61,242,385</u>	<u>65,185,247</u>	<u>64,751,751</u>	<u>64,592,079</u>	<u>5.5%</u>
LEVY BEFORE ADJUSTMENTS	<u>15,380,964</u>	<u>16,644,579</u>	<u>14,719,680</u>	<u>17,635,955</u>	<u>17,980,529</u>	<u>17,880,529</u>	<u>17,720,857</u>	<u>0.5%</u>

**Winnebago County
Budget Worksheet - 2007
Tax Levy by Target Group - Summary**

<u>Description</u>	<u>2004 ACTUAL</u>	<u>2005 ACTUAL</u>	<u>2006 ADOPTED BUDGET</u>	<u>2007 REQUEST BUDGET</u>	<u>2007 EXECUTIVE BUDGET</u>	<u>2007 ADOPTED BUDGET</u>	<u>% Change From 2006 Adopted to 2007 Adopted</u>
Developmentally Disabled	6,174,297	4,567,946	5,434,936	4,990,705	4,928,863	4,794,715	-11.8%
Mental Health	4,009,057	3,716,654	3,944,352	3,977,284	3,961,322	3,932,296	-0.3%
Alcohol & Other Drug Abuse	821,902	(47,477)	236,249	315,678	315,678	312,472	32.3%
Phys & Sens Disabled	1,545,729	2,150,386	357,192	357,960	357,960	357,960	0.2%
Delinquent Offenders	4,307,874	2,528,636	2,320,179	2,642,858	2,620,662	2,606,341	12.3%
Abused & Neglected Children	4,618,356	3,212,310	4,027,977	3,766,654	3,766,654	3,748,532	-6.9%
Children & Families	846,645	486,130	465,010	497,957	497,957	524,645	12.8%
Adults & Elderly	(1,174,963)	(1,649,611)	416,188	325,237	325,237	407,492	-2.1%
Admin & Overhead	(4,599,829)	(248,222)	351,246	883,073	883,073	848,017	141.4%
Workforce Development	(1,204,488)	62,681	82,626	223,123	223,123	188,387	128.0%
Total Levy	15,344,579	14,779,434	17,635,955	17,980,529	17,880,529	17,720,857	0.5%

Human Services
Expenditures by Program Category

Program	2004 Actuals	2005 Actuals	2006 5-Month Actuals	2006 Adopted Budget	2007 Request Budget	2007 Executive Budget	2007 Adopted Budget	% Change From Adopted to Executive
Child Day Care	221,193	232,600	86,850	270,329	281,195	281,195	281,195	4.0%
Supportive Home Care	8,655,397	8,483,921	2,398,628	10,064,219	10,973,493	10,973,493	10,973,493	9.0%
Specialized Trans. & Escort	744,764	854,868	368,490	826,587	826,965	826,965	826,965	0.0%
Access, Outreach & Prev	536,279	560,756	330,566	565,712	633,211	633,211	633,211	11.9%
Community Living-Support Svcs	10,113,106	10,949,262	3,996,773	10,837,557	12,136,202	12,136,202	12,136,202	12.0%
Investigations & Assessments	2,133,279	2,206,086	900,606	2,191,249	2,444,757	2,444,757	2,444,757	11.6%
Community Support Program	1,244,537	1,635,457	703,211	1,790,498	1,853,408	1,853,408	1,853,408	3.5%
Work-Related & Day Services	3,697,663	3,817,263	1,222,375	4,290,939	4,369,534	4,369,534	4,350,641	1.8%
Supported Employment	699,780	777,306	188,838	956,459	995,514	995,514	995,514	4.1%
Community Residential Svcs	13,614,143	14,884,736	4,524,497	17,695,506	18,070,508	17,770,508	17,770,508	0.4%
Community Treatment	4,899,434	4,527,247	1,605,785	4,642,210	5,335,840	5,202,344	5,202,344	12.1%
Inpatient & Institutional Care	3,750,339	3,088,524	801,119	2,898,673	2,788,254	2,788,254	2,788,254	-3.8%
Institution for Mental Disease	154,151	141,630	-	-	-	-	-	NA
Juvenile Corrections	-	1,147,801	343,840	1,200,000	1,200,000	1,200,000	1,200,000	0.0%
Divisional Overhead	-	311,832	141,957	343,500	344,696	344,696	344,696	0.3%
Admin & Overhead	2,981,276	2,696,894	1,066,383	2,668,947	2,931,670	2,931,670	2,790,891	9.8%
Total Expenses	53,445,340	56,316,183	18,679,916	61,242,385	65,185,247	64,751,751	64,592,079	5.7%

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2007 BUDGET NARRATIVE

DEVELOPMENTALLY DISABLED

2006 Accomplishments: ♦ All staff continues to capably use the on-line functional screen for both adults and children. ♦ The LTS Division worked with other DHS Divisions to coordinate resources and enhance revenues for services provided on behalf of persons in both the Behavioral Health and Child Welfare Divisions. ♦ The LTS Division participated in Department collaboration efforts to provide residential services to adolescents in a local treatment foster home. ♦ The LTS Division arranged for training, revising procedures and implementation of the new Adult Protective Service laws. ♦ The LTS Division expanded the availability of adults with more significant challenges to live in Adult Foster Family homes, including persons with physical disabilities. ♦ Training and changes were initiated for an outcome-based ISP. ♦ Shared with staff the results of the Service Coord/Case Mgmt surveys, integrating feedback into how staff and teams organize and perform their work. ♦ Statistics regarding supported employment are being provided to the State in an attempt to best plan for future employment for persons with disabilities. ♦ Completed out-placement of Park View "ICF" residents.

2007 Goals & Objectives: ♦ The LTS Division will continue to work with staff of the CW and BH Divisions to maximize federal revenue. ♦ Participate on the State Children with Long Term Support Council. ♦ Staff will participate in web-based outcome training as it becomes available. ♦ With TCM programmers and staff of Winnebago County IS, update Individual Service Plan as required by the state to an outcome-based ISP format.

Activity Measures:

Highlights:

This target group shows a decrease in levy of (\$640,221) or (11.8%). While expenses increased \$1,330,450 due to labor 3% and contracted services of an average of 2% and a transfer of select CW cases to LTS, an increase in revenues directly associated with more fully funded federal waiver programs and enhanced MA personal care revenues lessened the net cost impact to the county levy.

(Note that the method of distributing Basic County Allocation (BCA) was modified effective 2005 Budget. This resulted in applying state aid directly to this target group, however, there was no change in the overall department bottom line, or impact on services.)

	<u>Clients</u>	<u>Taxpayer Cost (Levy)</u>	<u>Cost Per Client</u>
Developmentally Disabled			
2003 Actual	801	5,599,444	6,991
2004 Actual	928	6,174,297	6,653
2005 Actual	935	4,067,946	4,350
2006 Budget	975	5,434,936	5,574
2007 Budget	995	4,794,715	4,819

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2007 BUDGET NARRATIVE

Variance Explanations for changes in Program Expense Categories:

Supportive Home Care	729,806	2% rate increase to providers; increased expense for CW consumers moved to Waivers
Community Living-Support Svcs	496,264	Annual labor increase as well as more clients served in this TG plus 2% increase to contract providers
Work-Related & Day Services	81,617	Provider rate increases
Supported Employment	38,261	Provider rate increases
Community Residential Svcs	(103,708)	More expenses budgeted for Supportive Home Care and Community Living and less for residential
Community Treatment	127,819	2% rate increase to providers; increased support for moving CW children to Waivers
Inpatient & Institutional Care	(56,240)	Less budgeted for WI DD Centers, clients have been mostly moved to the Community

**Winnebago County
Budget Worksheet - 2006
Developmentally Disabled**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Intergovernmental	10,562,461	13,017,732	15,073,435	17,733,355	19,635,285	19,397,127	19,397,127	9.4%
Public Services	255,405	231,682	274,633	106,395	270,000	270,000	270,000	153.8%
Interfund Revenues	987,024	0	885,213	1,040,232	1,183,526	1,183,526	1,183,526	13.8%
Miscellaneous Revenues	0	0	61,895	0	0	0	0	NA
TOTAL REVENUES	11,804,890	13,249,414	16,295,176	18,879,982	21,088,811	20,850,653	20,850,653	10.4%
Wages	768,431	792,812	709,478	682,280	720,366	720,366	720,366	5.6%
Fringes	271,266	307,134	289,792	278,271	318,686	318,686	311,064	11.8%
Total Labor Costs	1,039,697	1,099,946	999,270	960,551	1,039,052	1,039,052	1,031,430	7.4%
Travel	25,257	22,885	26,805	28,232	23,307	23,307	23,307	-17.4%
Other Operating Expenses	16,339,381	18,300,880	19,837,047	23,326,135	25,017,157	24,717,157	24,590,631	5.4%
TOTAL EXPENSES	17,404,335	19,423,711	20,863,121	24,314,918	26,079,516	25,779,516	25,645,368	5.5%
LEVY BEFORE ADJUSTMENTS	5,599,444	6,174,297	4,567,946	5,434,936	4,990,705	4,928,863	4,794,715	-11.8%

**Human Services
Developmentally Disabled
Expenditures by Program Category**

Program	2004 Actuals	2005 Actuals	2006 5-Month Actuals	2006 Adopted Budget	2007 Request Budget	2007 Executive Budget	2007 Adopted Budget	% Change From Adopted to Adopted
Supportive Home Care	6,864,241	6,640,620	1,950,030	7,764,620	8,494,426	8,494,426	8,494,426	9.4%
Specialized Trans. & Escort	21,876	608,598	279,911	448,771	585,125	585,125	459,102	2.3%
Community Living-Support Svcs	3,786,623	3,694,299	1,117,430	3,833,311	4,329,575	4,329,575	4,329,575	12.9%
Work-Related & Day Services	1,657,575	1,793,570	499,447	2,216,331	2,297,948	2,297,948	2,297,948	3.7%
Supported Employment	673,453	735,371	170,812	903,907	942,168	942,168	942,168	4.2%
Community Residential Svcs	5,233,924	6,237,482	1,637,137	7,813,573	8,009,865	7,709,865	7,709,865	-1.3%
Community Treatment	1,023,906	1,050,728	253,494	1,218,389	1,346,208	1,346,208	1,346,208	10.5%
Inpatient & Institutional Care	68,623	-	-	65,000	8,760	8,760	8,760	-86.5%
Divisional Overhead	-	102,454	46,578	51,016	65,441	65,441	57,316	12.3%
Admin & Overhead	93,490	-	-	-	-	-	-	NA
Total Expenses	19,423,711	20,863,121	5,954,839	24,314,918	26,079,516	25,779,516	25,645,368	5.5%

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2007 BUDGET NARRATIVE

MENTAL HEALTH

2006 Accomplishments: ♦ BH Division completed first year of new CCS program and successfully passed recent re-certification visit. ♦ Continued to divert juveniles from potential hospitalization through the juvenile diversion program / grant. ♦ Held medication budget at previous year's level despite increases in the number of consumers and cost of medications by creating a more efficient system for utilizing available pharmaceutical patient assistance programs, medication samples, and getting consumers enrolled to Medicare Part D prescription Plans. ♦ Utilizing Medication window's in TCM. ♦ Utilizing new scheduling features in TCM.

2007 Goals & Objectives: ♦ Staff will participate with other community partners to improve affordable housing options. ♦ Complete the transition to the new Medicare Part D Prescription Drug Plan with minimal impact on our Medication budget. ♦ Expand the CCS Program to serve children and adolescents. ♦ Reduce wait time for initial evaluations and initial psychiatric appointments in the Outpatient Psychotherapy unit to approximately 10-14 days. ♦ Teams will measure their outcomes via a variety of surveys and establishing goals.

Activity Measures:

Highlights:

This target group shows a decrease in levy of \$12,056 or, 0.3%. The modest decrease is due to re-classification of unclassified workers from BH to Admin cost center. In addition we continue to receive revenues from MA program and increased public revenues directly related to tax-intercept method of collecting on delinquent consumer cost share accounts.

(Note that the method of distributing Basic County Allocation (BCA) was modified effective 2005 Budget. This resulted in applying state aid directly to this target group, however, there was no change in the overall department bottom line, or impact on services.)

	Clients	Taxpayer Cost (Levy)	Cost Per Client
Mental Health			
2003 Actual	2,418	4,296,176	1,777
2004 Actual	3,361	4,009,057	1,193
2005 Actual	3,157	3,716,654	1,177
2006 Budget	3,400	3,944,352	1,160
2007 Budget	3,400	3,932,296	1,156

Variance Explanations for changes in Program Expense Categories:

Investigations & Assessments	(43,157)	Reclassified the unclassified workers from BH to Admin Fund
Community Support Program	62,910	Labor increase offset by a \$31,000 decrease in professional services (for contracted doctors).
Community Residential Svcs	(183,991)	Decrease in CBRF utilization based on utilization in 2006
Community Treatment	277,355	Labor increase, 2% contract provider increase, increased utilization of these services due to new clients now served from the Waiting List.
Inpatient & Institutional Care	116,018	Increase in Specialty Hospital budget

**Winnebago County
Budget Worksheet - 2006
Mental Health**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Intergovernmental	861,347	1,081,726	1,775,325	1,270,431	1,174,448	1,174,448	1,174,448	-7.6%
Public Services	779,064	886,595	1,244,537	889,149	1,169,759	1,185,721	1,185,721	33.4%
Interfund Revenues	96,875	212,896	912,479	1,633,847	1,660,397	1,660,397	1,660,397	1.6%
Miscellaneous Revenues	(1)	1,991	171	0	0	0	0	NA
TOTAL REVENUES	1,737,285	2,183,208	3,932,512	3,793,427	4,004,604	4,020,566	4,020,566	6.0%
Wages	2,311,734	2,277,015	2,699,349	2,951,715	2,948,718	2,948,718	2,948,718	-0.1%
Fringes	783,218	832,995	990,985	1,199,759	1,203,336	1,203,336	1,174,560	-2.1%
Total Labor Costs	3,094,952	3,110,010	3,690,334	4,151,474	4,152,054	4,152,054	4,123,278	-0.7%
Travel	47,689	42,314	57,021	53,246	55,302	55,302	55,302	3.9%
Other Operating Expenses	2,890,819	3,039,940	3,901,812	3,533,059	3,774,532	3,774,532	3,774,282	6.8%
TOTAL EXPENSES	6,033,461	6,192,264	7,649,166	7,737,779	7,981,888	7,981,888	7,952,862	2.8%
LEVY BEFORE ADJUSTMENTS	4,296,176	4,009,057	3,716,654	3,944,352	3,977,284	3,981,322	3,932,296	-0.3%

Human Services
Mental Health
Expenditures by Program Category

Program	2004 Actuals	2005 Actuals	2006 5-Month Actuals	2006 Adopted Budget	2007 Request Budget	2007 Executive Budget	2007 Adopted Budget	% Change From Adopted to Adopted
Supportive Home Care	55,745	59,378	17,869	62,670	65,572	65,572	65,572	4.6%
Specialized Trans. & Escort	279	1,157	-	400	-	-	-	0.0%
Community Living-Support Svcs	11,569	24,222	5,234	23,727	30,445	30,445	30,445	28.3%
Investigations & Assessments	226,473	468,622	245,176	582,146	538,989	538,989	538,989	-7.4%
Community Support Program	1,244,537	1,635,457	703,211	1,790,498	1,853,408	1,853,408	1,853,408	3.5%
Work-Related & Day Services	16,211	14,114	7,217	21,219	19,448	19,448	19,448	-8.3%
Supported Employment	20,295	36,058	16,812	44,643	45,816	45,816	45,816	2.6%
Community Residential Svcs	1,084,360	1,397,589	486,680	1,444,466	1,260,475	1,260,475	1,260,475	-12.7%
Community Treatment	1,884,337	2,110,395	924,472	2,104,683	2,382,038	2,382,038	2,382,038	13.2%
Inpatient & Institutional Care	1,376,028	1,702,221	454,410	1,605,592	1,721,610	1,721,610	1,721,610	7.2%
Institution for Mental Disease	154,151	141,630	-	-	-	-	-	NA
Divisional Overhead	-	52,915	23,291	54,088	60,994	60,994	31,968	-40.9%
Admin & Overhead	118,281	5,410	-	3,647	3,093	3,093	3,093	-15.2%
Total Expenses	6,192,264	7,649,166	2,884,372	7,737,779	7,981,888	7,981,888	7,952,862	2.8%

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2007 BUDGET NARRATIVE

ALCOHOL & OTHER DRUG ABUSE

2006 Accomplishments: ♦ Successful implementation of new Safe Streets Initiative / Drug Court Program which included the mid-year approval to hire a SafeStreets Case Manager. ♦ Continue to have overwhelmingly positive responses to consumer satisfaction surveys administered twice yearly for mental health and three times yearly for AODA. ♦ Implemented the new internally designed AODA software tracking system for use by AODA clerical/support staff and counselors alike.

2007 Goals & Objectives: ♦ Expand, as needed the Safe Streets/Drug Court initiative that if approved would result in additional Alcohol/OWI case manager positions dependent upon caseload numbers. 2007 will represent year two and it is expected that we will expand our number of eligible participants. ♦ Implement the Safe Streets/Alcohol Court initiative per recent legislation passed that allows Winnebago County to become a pilot program for 2nd and 3rd time OWI offenders. ♦ The Drug Court Initiative will have the data collected from the first year of operation (2006) analyzed by a consultant and used to refine this new initiative.

Activity Measures:

Highlights:

This Target Group shows an increase in levy of \$76,223, or 32.3%. This increase is due mostly to the new SafeStreets program initiative. There are also increased program expenses related to CBRF residential services.

(Note that the method of distributing Basic County Allocation (BCA) was modified effective 2005 Budget. This resulted in applying state aid directly to this target group, however, there was no change in the overall department bottom line, or impact on services.)

Variance Explanations for changes in Program Expense Categories:

Access, Outreach & Prev	12,003	Annual Labor Increase
Community Residential Svcs	138,366	Increased utilization of CBRF's
Community Treatment	127,218	New Safe Streets Program (1 new staff) and annual labor increase for all staff

	Clients	Taxpayer Cost (Levy)	Cost Per Client
Alcohol & Other Drug Abuse			
2003 Actual	1,677	962,695	574
2004 Actual	2,132	821,902	385
2005 Actual	2,200	(47,477)	—
2006 Budget	2,200	236,249	108
2007 Budget	2,350	312,472	133

**Winnebago County
Budget Worksheet - 2006
Alcohol & Other Drug Abuse**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Intergovernmental	271,779	269,637	270,139	270,099	380,915	269,615	269,615	-0.2%
Public Services	512,719	608,911	724,101	626,306	682,912	682,912	682,912	9.0%
Interfund Revenues	0	20,000	242,543	93,190	223,995	223,995	223,995	140.4%
Miscellaneous Revenues	0	2,000	4,777	0	0	0	0	NA
TOTAL REVENUES	784,498	900,548	1,241,560	989,595	1,287,822	1,176,522	1,176,522	18.9%
Wages	531,894	555,221	261,127	250,170	370,512	291,855	291,855	16.7%
Fringes	204,577	225,507	101,557	102,465	166,723	134,080	130,874	27.7%
Total Labor Costs	736,471	780,728	362,684	352,635	537,235	425,935	422,729	19.9%
Travel	8,605	12,116	11,438	4,198	9,729	9,729	9,729	131.8%
Other Operating Expenses	1,002,116	929,606	819,961	869,011	1,056,536	1,056,536	1,056,536	21.6%
TOTAL EXPENSES	1,747,193	1,722,450	1,194,083	1,225,844	1,603,500	1,492,200	1,488,994	21.5%
LEVY BEFORE ADJUSTMENTS	962,695	821,902	(47,477)	236,249	315,678	315,678	312,472	32.3%

**Human Services
Alcohol & Other Drug Abuse
Expenditures by Program Category**

Program	2004 Actuals	2005 Actuals	2006 5-Month Actuals	2006 Adopted Budget	2007 Request Budget	2007 Executive Budget	2007 Adopted Budget	% Change From Adopted to Adopted
Child Day Care	1,309	1,622	-	756	750	750	750	-0.8%
Specialized Trans. & Escort	279	1,157	-	400	-	-	-	0.0%
Access, Outreach & Prev	111,676	113,531	59,509	110,714	122,717	122,717	122,717	10.8%
Investigations & Assessments	444,585	201,795	92,686	224,982	222,171	222,171	222,171	-1.2%
Community Residential Svcs	477,249	262,880	105,938	369,305	507,671	507,671	507,671	37.5%
Community Treatment	216,332	177,929	95,018	101,984	340,502	229,202	229,202	124.7%
Inpatient & Institutional Care	369,781	382,182	79,433	363,705	348,560	348,560	348,560	-4.2%
Divisional Overhead	-	52,987	23,193	53,998	61,129	61,129	57,923	7.3%
Admin & Overhead	101,239	-	-	-	-	-	-	NA
Total Expenses	1,722,450	1,194,083	455,778	1,225,844	1,603,500	1,492,200	1,488,994	21.5%

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2007 BUDGET NARRATIVE

PHYSICALLY & SENSORY DISABLED

2006 Accomplishments: ♦ Training and changes were initiated for an outcome-based service plan. ♦ Incorporated processes identified by previous TMG program audit prior to relocating into a CBRF. ♦ Continued a collaborative effort with private and public home health services to provide MA funded personal care services in all eligible DHS contracted residential settings in an effort to maximize federal dollars before considering local funds. ♦ Expanded the availability of adults with more significant challenges to live in Adult Foster Family homes, including persons with physical disabilities.

2007 Goals & Objectives: ♦ The LTS Division will continue to work with the staff of the CW and BH Divisions to maximize federal revenue. ♦ Staff will participate in web-based outcome training, as it becomes available. ♦ With TCM programmers and staff of Winnebago County IS, update Individual Service Plan as required by the state to an outcome-based ISP format. ♦ Participate in the Long Term Support Policy Advisory Committee of WCHSA.

Activity Measures:

Highlights:

This target group shows an increased in levy of \$768. While more clients are projected to be served in 2007 the intergovernmental revenues will be available to cover the additional expenses.

(Note that the method of distributing Basic County Allocation (BCA) was modified effective 2005 Budget. This resulted in applying state aid directly to this target group, however, there was no change in the overall department bottom line, or impact on services.)

	<u>Clients</u>	<u>Taxpayer Cost (Levy)</u>	<u>Cost Per Client</u>
Physically & Sensory Disabled			
2003 Actual	360	1,414,650	3,930
2004 Actual	295	1,545,729	5,240
2005 Actual	304	350,386	1,153
2006 Budget	305	357,192	1,171
2007 Budget	310	357,960	1,154

Variance Explanations for changes in Program Expense Categories:

Supportive Home Care	46,783	More clients served in this TG plus 2% increase to contracted providers
Community Living-Support Svcs	149,465	More clients served in this TG plus 2% increase to contracted providers
Community Residential Svcs	66,485	More clients served in this TG plus 2% increase to contracted providers

**Winnebago County
Budget Worksheet - 2006
Phys & Sens Disabled**

<u>Description</u>	<u>2003 ACTUAL</u>	<u>2004 ACTUAL</u>	<u>2005 ACTUAL</u>	<u>2006 ADOPTED BUDGET</u>	<u>2007 REQUEST BUDGET</u>	<u>2007 EXECUTIVE BUDGET</u>	<u>2007 ADOPTED BUDGET</u>	<u>% Change From 2006 Adopted to 2007 Adopted</u>
Intergovernmental	0	0	0	1,898,279	2,149,000	2,149,000	2,149,000	13.2%
Public Services	20,901	24,975	21,124	0	30,000	30,000	30,000	NA
Interfund Revenues	0	0	(133,717)	(133,717)	(151,553)	(151,553)	(151,553)	13.3%
TOTAL REVENUES	20,901	24,975	(112,593)	1,764,562	2,027,447	2,027,447	2,027,447	14.9%
Other Operating Expenses	1,435,551	1,570,704	2,037,793	2,121,754	2,385,407	2,385,407	2,385,407	12.4%
TOTAL EXPENSES	1,435,551	1,570,704	2,037,793	2,121,754	2,385,407	2,385,407	2,385,407	12.4%
LEVY BEFORE ADJUSTMENTS	1,414,650	1,545,729	2,150,386	357,192	357,960	357,960	357,960	0.2%

**Human Services
Phys & Sens Disabled
Expenditures by Program Category**

Program	2004 Actuals	2005 Actuals	2006 5-Month Actuals	2006 Adopted Budget	2007 Request Budget	2007 Executive Budget	2007 Adopted Budget	% Change From Adopted to Adopted
Supportive Home Care	832,133	872,807	206,726	1,095,373	1,142,156	1,142,156	1,142,156	4.3%
Specialized Trans. & Escort	8,264	8,836	4,655	8,916	9,183	9,183	9,183	3.0%
Community Living-Support Svcs	237,967	468,475	54,752	337,865	487,330	487,330	487,330	44.2%
Community Support Program	-	-	-	-	-	-	-	NA
Work-Related & Day Services	13,705	14,269	3,027	20,402	18,801	18,801	18,801	-7.8%
Supported Employment	6,032	5,877	1,214	7,909	7,530	7,530	7,530	-4.8%
Community Residential Svcs	448,926	625,072	207,074	599,525	666,010	666,010	666,010	11.1%
Community Treatment	23,676	42,457	5,459	51,764	54,397	54,397	54,397	5.1%
Total Expenses	1,570,704	2,037,793	482,908	2,121,754	2,385,407	2,385,407	2,385,407	12.4%

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2007 BUDGET NARRATIVE

DELINQUENT OFFENDERS

2006 Accomplishments: ♦ Worked with law enforcement to reduce the number of custody orders, which will be an ongoing process. ♦ Implemented an in-house Corrective Thinking/Breaking Barriers program with increased parental involvement. ♦ Facilitated the development and implementation of a new program for youth that have been impacted by domestic violence. ♦ Developed and piloted a community service program as a restorative sanction option in lieu of 72 hour holds in secure detention utilizing an Americorps worker. ♦ Juvenile Justice workers arranged planning meetings prior to the 18th birthday of youth who "aged out" of foster care in accordance with the Independent Living procedures. ♦ Juvenile Justice workers submitted court reports to the Juvenile Court within the requested time frame.

2007 Goals & Objectives: ♦ Will continue to educate law enforcement agencies about utilizing all resources (i.e. family, neighbors, community agencies, etc.) before requesting custody orders. ♦ Utilize restorative practices more frequently to help youthful offenders' repair the harm caused by their behavior. ♦ Reduce the number of youth committed to Correctional Institutions. ♦ Workers will complete case documentation within 30 days of the due date (goal is 90%).

Activity Measures:

Highlights:

This target group shows a levy increase of \$286,162, or 12.3%. The primary reason for this is an increased utilization of the LSS Wrap-around Program of \$60,000; electronic monitoring program of \$30,000; increased allocation of foster care of \$70,000; labor increases as well as other contract provider rate increases.

(Note that the method of distributing Basic County Allocation (BCA) was modified effective 2005 Budget. This resulted in applying state aid directly to this target group, however, there was no change in the overall department bottom line, or impact on services.)

	<u>Clients</u>	<u>Taxpayer Cost (Levy)</u>	<u>Cost Per Client</u>
Delinquent Offenders			
2003 Actual	1,171	4,131,721	3,528
2004 Actual	1,027	4,307,874	4,195
2005 Actual	1,270	2,528,636	1,991
2006 Budget	1,095	2,320,179	2,119
2007 Budget	1,275	2,606,341	2,044

Variance Explanations for changes in Program Expense Categories:

Community Living-Support Svcs	221,863	Annual labor & fringe increase as well as re-allocation amongst target groups
Investigations & Assessments	22,221	Re-allocation amongst target groups
Community Residential Svcs	41,809	Annual increase for contract providers
Community Treatment	52,705	Increase in the budget for the LSS Wrap around program and electronic monitoring, decrease in counseling

**Winnebago County
Budget Worksheet - 2006
Delinquent Offenders**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Intergovernmental	18,997	25,783	1,927,609	2,081,230	2,114,464	2,114,464	2,114,464	1.6%
Public Services	61,557	63,891	169,396	180,500	213,882	213,882	213,882	18.5%
Interfund Revenues	0	0	1,444,406	1,444,406	1,408,148	1,408,148	1,408,148	-2.5%
TOTAL REVENUES	80,554	89,674	3,541,410	3,706,136	3,736,494	3,736,494	3,736,494	0.8%
Wages	1,268,573	1,270,520	1,356,812	1,393,557	1,459,591	1,459,591	1,459,591	4.7%
Fringes	469,624	508,325	535,698	580,730	598,836	598,836	584,515	0.7%
Total Labor Costs	1,738,197	1,778,844	1,892,510	1,974,287	2,058,427	2,058,427	2,044,106	3.5%
Travel	42,509	45,203	40,286	56,994	44,248	44,248	44,248	-22.4%
Other Operating Expenses	2,431,570	2,573,501	4,137,250	3,995,034	4,276,677	4,254,481	4,254,481	6.5%
TOTAL EXPENSES	4,212,276	4,397,548	6,070,046	6,026,315	6,379,352	6,357,156	6,342,835	5.3%
LEVY BEFORE ADJUSTMENTS	4,131,721	4,307,874	2,528,636	2,320,179	2,642,858	2,620,662	2,606,341	12.3%

**Human Services
Delinquent Offenders
Expenditures by Program Category**

Program	2004 Actuals	2005 Actuals	2006 5-Month Actuals	2006 Adopted Budget	2007 Request Budget	2007 Executive Budget	2007 Adopted Budget	% Change From Adopted to Adopted
Child Day Care	-	24,370	2,810	35,000	38,182	38,182	38,182	9.1%
Community Living-Support Svcs	1,271,109	1,467,231	621,688	1,350,117	1,571,980	1,571,980	1,571,980	16.4%
Investigations & Assessments	226,674	237,890	103,599	237,673	259,894	259,894	259,894	9.3%
Community Residential Svcs	1,537,508	1,512,024	460,570	1,654,583	1,696,392	1,696,392	1,696,392	2.5%
Community Treatment	1,223,067	931,276	291,972	928,167	1,003,068	980,872	980,872	5.7%
Inpatient & Institutional Care	139,189	697,221	166,042	555,987	553,483	553,483	553,483	-0.5%
Juvenile Corrections	-	1,147,801	343,840	1,200,000	1,200,000	1,200,000	1,200,000	0.0%
Divisional Overhead	-	52,232	23,235	64,788	56,353	56,353	42,032	-35.1%
Total Expenses	4,397,548	6,070,046	2,013,755	6,026,315	6,379,352	6,357,156	6,342,835	5.3%

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2007 BUDGET NARRATIVE

ABUSED & NEGLECTED CHILDREN

2006 Accomplishments: ♦ An additional CPS supervisor was trained to provide back-up screening of Protective Services referrals. ♦ A social worker was trained to be an interviewer at the Child Advocacy Center. ♦ Researched and implemented the SCRAM alcohol monitoring system for CPS parents whose alcohol usage results in safety concerns for their children.

2007 Goals & Objectives: ♦ Provide targeted, specialized training for all Access workers on safety standards and CPS workers on safety intervention standards. ♦ Facilitate implementation of the new eSACWIS family assessment and case plan process. ♦ Social workers will send Initial Assessments to the supervisor for required approval 10 days before the due date to allow sufficient time for supervisors to review and to make any needed changes.

Activity Measures:

Highlights:

This target group shows a decrease in levy of (\$279,445), or (6.9%). The cost of one new position is offset by decreased expenses directly associated with the transfer of residential care children to the LTS Divisions' Children's Waiver program.

(Note that the method of distributing Basic County Allocation (BCA) was modified effective 2005 Budget. This resulted in applying state aid directly to this target group, however, there was no change in the overall department bottom line, or impact on services.)

	<u>Clients</u>	<u>Taxpayer Cost (Levy)</u>	<u>Cost Per Client</u>
Abused & Neglected Children			
2003 Actual	798	4,890,808	6,129
2004 Actual	963	4,618,356	4,796
2005 Actual	1,067	3,212,310	3,010
2006 Budget	1,015	4,027,977	3,968
2007 Budget	1,070	3,748,532	3,503

Variance Explanations for changes in Program Expense Categories:

Specialized Trans. & Escort	(72,386)	Red Cross contract for transportation is now budgeted in LTS
Comm Living-Support Svcs	(120,416)	Re-allocation amongst target groups (county labor and fringe)
Investigations & Assessments	209,409	New position in ACCESS Unit, annual labor increase for staff
Community Residential Svcs	(59,357)	Re-allocation amongst target groups (more foster care to DEL target group)
Community Treatment	(27,702)	One more CESA kid moved to LTS
Inpatient & Institutional Care	(152,548)	RCC kids moved to DD Waivers

**Winnebago County
Budget Worksheet - 2006
Abused & Neglected Children**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Intergovernmental	352,715	352,715	812,790	606,196	622,303	622,303	622,303	2.7%
Public Services	392,076	345,328	377,888	247,500	280,370	280,370	280,370	13.3%
Interfund Revenues	0	42,924	1,415,000	1,415,000	1,379,856	1,379,856	1,379,856	-2.5%
TOTAL REVENUES	744,791	740,967	2,605,678	2,268,696	2,282,529	2,282,529	2,282,529	0.6%
Wages	1,508,358	1,742,411	1,813,425	1,832,951	1,945,386	1,945,386	1,945,386	6.1%
Fringes	578,192	660,770	677,887	724,110	757,783	757,783	739,661	2.1%
Total Labor Costs	2,086,550	2,403,180	2,491,313	2,557,061	2,703,169	2,703,169	2,685,047	5.0%
Travel	63,110	59,014	70,589	61,412	75,156	75,156	75,156	22.4%
Other Operating Expenses	3,485,939	2,897,129	3,256,086	3,678,200	3,270,858	3,270,858	3,270,858	-11.1%
TOTAL EXPENSES	5,635,599	5,359,323	5,817,988	6,296,673	6,049,183	6,049,183	6,031,061	-4.2%
LEVY BEFORE ADJUSTMENTS	4,890,808	4,618,356	3,212,310	4,027,977	3,766,654	3,766,654	3,748,532	-6.9%

**Human Services
Abused & Neglected Children
Expenditures by Program Category**

Program	2004 Actuals	2005 Actuals	2006 5-Month Actuals	2006 Adopted Budget	2007 Request Budget	2007 Executive Budget	2007 Adopted Budget	% Change From Adopted to Adopted
Child Day Care	53,250	26,776	6,333	57,050	41,818	41,818	41,818	-26.7%
Specialized Trans. & Escort	28,900	53,912	13,186	107,386	35,000	35,000	35,000	-67.4%
Community Living-Support Svcs	1,325,901	1,753,242	725,080	1,993,902	1,873,486	1,873,486	1,873,486	-6.0%
Investigations & Assessments	957,510	984,620	365,851	856,708	1,066,117	1,066,117	1,066,117	24.4%
Community Residential Svcs	2,173,484	2,428,976	900,478	2,672,746	2,613,389	2,613,389	2,613,389	-2.2%
Community Treatment	474,630	212,321	35,317	235,702	208,000	208,000	208,000	-11.8%
Inpatient & Institutional Care	345,647	306,900	101,234	308,389	155,841	155,841	155,841	-49.5%
Divisional Overhead	-	51,243	25,660	64,790	55,532	55,532	37,410	-42.3%
Total Expenses	5,359,323	5,817,988	2,173,137	6,296,673	6,049,183	6,049,183	6,031,061	-4.2%

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2007 BUDGET NARRATIVE

CHILDREN & FAMILIES

2006 Accomplishments: ♦ A social worker was trained in Advanced Stepwise Forensic Interviewing and is now a Community Interviewer for the Child Advocacy Center. ♦ Social workers have made considerable improvement in the completion of the initial assessments within the required 60 days. ♦ Continued effort to train existing foster parents in PACE training in order to meet the requirements for an IV-E grant, which reimburses foster parent training to all foster parents.

2007 Goals & Objectives: ♦ Increase family involvement in case planning in out-of-home care cases. ♦ Track juveniles under the age of ten who are coming to our attention with mental health issues and we will team these cases to better address their needs. ♦ Our community interviewer with the Child Advocacy Center will serve Winnebago County social workers and their client families when the staff person is not available.

Activity Measures: →

Highlights:

This target group shows an increase of \$59,635, or a 12.8%, in county tax levy and is associated with increased labor costs. Also due to increased prevention expenditures for the Brighter Future program.

(Note that the method of distributing Basic County Allocation (BCA) was modified effective 2005 Budget. This resulted in applying state aid directly to this target group, however, there was no change in the overall department bottom line, or impact on services.)

	Clients	Taxpayer Cost (Levy)	Cost Per Client
Children & Families			
2003 Actual	335	767,472	2,291
2004 Actual	342	846,645	2,476
2005 Actual	356	486,130	1,365
2006 Budget	305	465,010	1,525
2007 Budget	356	524,645	1,473

Variance Explanations for changes in Program Expense Categories:

Child Day Care	9,925	Trend of increasing utilization
Access, Outreach & Prev	21,500	Increased operating grants funded by Brighter Futures Allocation
Community Living-Support Svcs	13,427	Annual Labor Increase
Specialized Transportation	30,000	Correcting classification error

**Winnebago County
Budget Worksheet - 2006
Children & Families**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Intergovernmental	132,462	103,127	105,063	114,563	133,780	133,780	133,780	16.8%
Interfund Revenues	0	0	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	0.0%
TOTAL REVENUES	132,462	103,127	85,063	94,563	113,780	113,780	113,780	20.3%
Wages	230,376	220,939	224,329	243,803	241,464	241,464	241,464	-1.0%
Fringes	108,949	123,292	123,436	101,753	138,455	138,455	135,143	32.8%
Total Labor Costs	339,325	344,232	347,765	345,556	379,919	379,919	376,607	9.0%
Travel	13,203	20,632	12,689	9,574	13,986	13,986	13,986	46.1%
Other Operating Expenses	547,405	584,908	210,739	204,443	217,832	217,832	247,832	21.2%
TOTAL EXPENSES	899,934	949,772	571,193	559,573	611,737	611,737	638,425	14.1%
LEVY BEFORE ADJUSTMENTS	767,472	846,645	486,130	465,010	497,957	497,957	524,645	12.8%

**Human Services
Children & Families
Expenditures by Program Category**

Program	2004 Actuals	2005 Actuals	2006 5-Month Actuals	2006 Adopted Budget	2007 Request Budget	2007 Executive Budget	2007 Adopted Budget	% Change From Adopted to Adopted
Child Day Care	46,515	52,409	22,357	47,585	57,510	57,510	57,510	20.9%
Specialized Trans. & Escort	-	-	-	-	-	-	30,000	NA
Access, Outreach & Prev	152,606	148,753	151,000	126,000	147,500	147,500	147,500	17.1%
Community Living-Support Svcs	339,234	366,441	150,946	385,988	402,727	402,727	399,415	3.5%
Investigations & Assessments	4,180	-	-	-	4,000	4,000	4,000	NA
Community Residential Svcs	355,180	2,885	2	-	-	-	-	NA
Community Treatment	52,057	705	-	-	-	-	-	NA
Total Expenses	949,772	571,193	324,305	559,573	611,737	611,737	638,425	14.1%

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2007 BUDGET NARRATIVE

ADULTS & ELDERLY

2006 Accomplishments: ♦ All staff continues to capably use the on-line functional screen for adults. ♦ Training and changes were initiated for an outcome-based ISP. ♦ Shared with staff the results of the Service Coord/Case Mgmt surveys, integrating feedback into how staff and teams organize and perform their work. ♦ Incorporated processes identified by previous TMG program audit prior to relocating into a CBRF. ♦ Assisted over 3100 Winnebago County elderly residents in selecting a Medicare Prescription Drug Plan. ♦ Assisted persons wishing to relocate from a nursing home.

2007 Goals & Objectives: ♦ The LTS Division will coordinate services for additional persons who are diverted from nursing homes. ♦ The LTS Division will review and implement new MA Waiver requirements as they continue to become available. ♦ Staff will participate in web-based outcome training, as it becomes available. ♦ With the TCM programmers and staff of Winnebago County IS, update Individual Service Plan as required by the state to an outcome-based ISP format. ♦ Continue multi-county planning process to consider Family Care.

Activity Measures:

Highlights:

This target group shows a decrease in county levy of \$ (8,696), or (2.1%). While expenses increased (labor, contract providers) revenues increased at a higher rate due to increased federal waiver reimbursement specific to fully funded waiver programs and MA personal care funding.

(Note that the method of distributing Basic County Allocation (BCA) was modified effective 2005 Budget. This resulted in applying state aid directly to this target group, however, there was no change in the overall department bottom line, or impact on services.)

	Clients	Taxpayer Cost (Levy)	Cost Per Client
Adults & Elderly			
2003 Actual	1,430	(1,100,471)	(770)
2004 Actual	1,435	(1,174,963)	(819)
2005 Actual	1,386	650,389	469
2006 Budget	1,514	416,188	275
2007 Budget	1,514	407,492	269

Variance Explanations for changes in Program Expense Categories:

Supportive Home Care	129,783	2% increase to providers, plus serving more clients as a result of the fully funded NH diversion and relocation Initiatives.
Specialized Trans. & Escort	(63,057)	Allocation of transportation exp to this TG has decreased based on experience, more to DD.
Access, Outreach & Prev	33,998	Aging staff and Aging contract provider annual increases.
Community Living-Support Svcs	339,580	Increase is the result of annual labor increase, annual 2% increase to contract providers, and more clients served.
Investigations & Assessments	63,846	Correction of some adult access worker expenses to this TG, plus annual labor increase.
Community Residential Svcs	175,398	2% Contract Provider rate increases, more clients served with fully funded NH relocation and diversion programs.

**Winnebago County
Budget Worksheet - 2006
Adults & Elderly**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Intergovernmental	7,111,751	7,597,152	7,863,034	6,533,525	7,370,397	7,370,397	7,370,397	12.8%
Public Services	267,360	241,514	60,079	201,666	117,402	117,402	117,402	-41.8%
Interfund Revenues	0	(200,847)	(99,087)	(160,194)	(151,772)	(151,772)	(151,772)	-5.3%
TOTAL REVENUES	7,379,111	7,637,819	7,824,026	6,574,997	7,336,027	7,336,027	7,336,027	11.6%
Wages	1,120,181	1,145,825	1,272,354	1,353,051	1,418,466	1,418,466	1,418,466	4.8%
Fringes	445,980	470,153	507,083	553,377	575,718	575,718	561,950	1.5%
Total Labor Costs	1,566,141	1,615,978	1,779,437	1,906,428	1,994,184	1,994,184	1,980,416	3.9%
Travel	42,875	41,710	43,884	39,699	47,872	47,872	47,872	20.6%
Other Operating Expenses	4,669,623	4,805,168	4,351,094	5,045,058	5,619,208	5,619,208	5,715,231	13.3%
TOTAL EXPENSES	6,278,640	6,462,856	6,174,415	6,991,185	7,661,264	7,661,264	7,743,519	10.8%
LEVY BEFORE ADJUSTMENTS	(1,100,471)	(1,174,963)	(1,649,611)	416,188	325,237	325,237	407,492	-2.1%

**Human Services
Adults & Elderly
Expenditures by Program Category**

Program	2004 Actuals	2005 Actuals	2006 5-Month Actuals	2006 Adopted Budget	2007 Request Budget	2007 Executive Budget	2007 Adopted Budget	% Change From Adopted to Adopted
Supportive Home Care	903,278	911,117	224,002	1,141,556	1,271,339	1,271,339	1,271,339	11.4%
Specialized Trans. & Escort	685,167	181,208	70,738	260,714	197,657	197,657	293,680	12.6%
Access, Outreach & Prev	271,997	298,472	120,057	328,998	362,994	362,994	362,994	10.3%
Community Living-Support Svcs	2,020,004	2,050,955	838,816	1,772,528	2,112,108	2,112,108	2,112,108	19.2%
Investigations & Assessments	273,857	313,160	93,294	289,740	353,586	353,586	353,586	22.0%
Work-Related & Day Services	3,852	405	-	-	-	-	-	NA
Community Residential Svcs	2,303,273	2,417,829	726,617	3,141,308	3,316,706	3,316,706	3,316,706	5.6%
Community Treatment	1,429	1,270	53	1,521	1,627	1,627	1,627	7.0%
Divisional Overhead	-	-	-	54,820	45,247	45,247	31,479	-42.6%
Total Expenses	6,462,856	6,174,415	2,073,578	6,991,185	7,661,264	7,661,264	7,743,519	10.8%

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2007 BUDGET NARRATIVE

ADMINISTRATIVE SERVICES & OVERHEAD

2006 Accomplishments: ♦ Successful electronic claims submission to HIPAA compliant insurance companies to include Medicaid and Medicare. ♦ Successfully implemented electronic payment of funds and associated explanation documents with Medicare. ♦ Implemented automated billing for Targeted Case Management, which includes services provided by Long Term Support and Early Intervention. ♦ Multiple upgrades in training in e-WISACWIS – Child Welfare Support Staff. ♦ Multiple upgrades and training in TCM – LTS Support Staff. ♦ Continuing review of existing functions and make changes in processes that produce greater efficiency. Make necessary revisions to existing job responsibilities and job descriptions. ♦ Initiate agreements with participants of the Northeast Region Long Term Care reform planning process. ♦ Complete quality assurance audits with twenty-five service providers. ♦ Provide support and excellent Customer Service skills to all internal customers and our consumers. ♦ Assist in the design and/or develop reports to provide an accurate and efficient means of viewing data from which decisions can be made.

2007 Goals & Objectives: ♦ Provide greater efficiency in all consumer-based tracking systems and electronic interface technology. ♦ Have Mental Health HSRS reporting fully functional in TCM. ♦ Continue with electronic claim submission to additional HIPAA compliant insurance companies. ♦ Review existing finance reports and recommend enhancements that will identify additional reimbursement sources and improve processes. ♦ To develop new ways to provide better service to the staff and the public given the "skeletal" support staff base we are working with.

Highlights:

The category shows a 2007 county levy increase of \$496,771, or 141%. This is because of increases in the property and liability insurance expense and its reinstatement in 2007; the transfer of unclassified client workers from BH to Admin, an increase in labor and a decrease in inter-fund revenues from the financial assistance programs.

Note: The allocation method of distributing Basic County Allocation (BCA) revenue was modified effective 2005 Budget. This resulted in applying state aid directly to this target group, however, there was no change in the overall department bottom-line or impact on services.

**Winnebago County
Budget Worksheet - 2006
Admin & Overhead**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Intergovernmental	7,283,762	7,263,049	7,244,809	7,273,245	7,273,245	7,273,245	7,273,245	0.0%
Public Services	99	311	68	200	100	100	100	-50.0%
Interfund Revenues	0	0	(4,308,029)	(4,964,391)	(5,230,341)	(5,230,341)	(5,230,341)	5.4%
Miscellaneous Revenues	8,735	4,973	1,027	5,000	2,500	2,500	2,500	-50.0%
Other Operating Transfers	1,375,365	0	0	0	0	0	0	NA
TOTAL REVENUES	8,667,961	7,268,333	2,939,874	2,314,054	2,045,504	2,045,504	2,045,504	-11.6%
Wages	1,398,302	1,499,269	1,561,125	1,616,519	1,725,986	1,725,986	1,738,752	7.6%
Fringes	2,026,051	605,894	617,888	660,829	706,957	706,957	696,178	5.3%
Total Labor Costs	3,424,353	2,105,164	2,179,013	2,277,348	2,432,943	2,432,943	2,434,930	6.9%
Travel	5,057	7,160	6,046	6,100	6,950	6,950	6,950	13.9%
Capital	0	0	15,609	0	0	0	0	NA
Other Operating Expenses	552,471	558,180	490,984	381,852	488,684	488,684	451,641	18.3%
TOTAL EXPENSES	3,981,880	2,668,504	2,691,652	2,665,300	2,928,577	2,928,577	2,893,521	8.6%
LEVY BEFORE ADJUSTMENTS	(4,686,081)	(4,599,829)	(248,222)	351,246	883,073	883,073	848,017	141.4%

**Human Services
Admin & Overhead
Expenditures by Program Category**

Program	2004 Actuals	2005 Actuals	2006 5-Month Actuals	2006 Adopted Budget	2007 Request Budget	2007 Executive Budget	2007 Adopted Budget	% Change From Adopted to Adopted
Community Residential Svcs	239	-	-	-	-	-	-	NA
Community Treatment	-	168	-	-	-	-	-	NA
Admin & Overhead	2,668,265	2,691,484	1,066,383	2,665,300	2,928,577	2,928,577	2,893,521	8.6%
Total Expenses	2,668,504	2,691,652	1,066,383	2,665,300	2,928,577	2,928,577	2,893,521	8.6%

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2007 BUDGET NARRATIVE

INCOME MAINTENANCE / W-2 PROGRAM

2006 Accomplishments: ♦ The staff continues to provide quality customer services, while serving growing numbers of eligible recipients, and maintaining an FS error rate that is less than the statewide average error rate. ♦ The Family team at the Oshkosh Area Workforce Development Center has broadened the scope and training of all of its Financial and Employment Planners so that they are fully trained and capable of counseling and case managing W-2 cases. ♦ The Financial Assistance Division has once again met Right of First Selection (RFS) for the current four year W-2 contract. ♦ Winnebago County has received approval of our 2006 Quality Assurance plan. ♦ Began implementation of the State's new Electronic Case Format (ECF) which will allow all case files to be electronic so we no longer will be required to maintain a paper file of document copies. ♦ Medicaid/Food Stamp caseloads have risen 120% in 5-years.

2007 Goals & Objectives: ♦ Continue to monitor our team structures and workload and strive to provide the best quality customer services within the constraints of our allocated resources. ♦ Continue to assess our workload and procedures between offices to ensure that all customers are receiving quality services within appropriate State processing timelines. ♦ Continue to adjust to increased workloads by reviewing internal policies and procedures. ♦ Continue to develop our relationships with our valuable sub-contractors to ensure that enhanced services for specific target populations are continually improving. ♦ Continue the implementation of utilizing the State's new Electronic Case Format (ECF).

Activity Measures:

Highlights:

This target group shows a change in tax levy of \$105,761, or 128%. This increase is the result of one new ES worker position requested for 2007 and a change in the fringe benefit rate to reflect actual utilization.

Note: The allocation method of distributing Basic County Allocation (BCA) revenue was modified effective 2005 Budget. This resulted in applying state aid directly to this target group, however, there was no change in the overall department bottom-line or impact on services. Also, in 2002, 2003 and 2004 the W-2 State contract allocation levels were adequate enough to reimburse all DHS direct and county in-direct administrative costs. The revenues related to the administrative reimbursements were reflected in the FA Division fund resulting in the appearance that there was a net income. In 2005, when the new BCA reallocation methodology took effect there was also related change in the allocation of administrative revenue to the Administrative Services Fund.

Variance Explanations for changes in Program Expense Categories:

Community Living-Support Svcs

188,432 One new position plus annual labor increase for all staff and application of 48% fringe rate

	Client Cases	Taxpayer Cost (Levy)	Cost Per Client
Income Maintenance & W-2 Program			
2003 Actual	16,721	(895,450)	(53)
2004 Actual	19,996	(1,204,488)	(60)
2005 Actual	21,640	62,681	3
2006 Budget	23,400	82,626	4
2007 Budget	25,272	188,387	7

**Winnebago County
Budget Worksheet - 2006
Workforce Development**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Intergovernmental	5,673,460	5,858,260	3,495,454	3,538,026	3,553,356	3,553,356	3,553,356	0.4%
Public Services	31,059	40,723	10,949	12,623	12,600	12,600	12,600	-0.2%
Intergovernmental Services	5,565	3,713	6,395	5,142	5,000	5,000	5,000	-2.8%
Interfund Revenues	0	0	(328,754)	(335,373)	(289,256)	(289,256)	(289,256)	-13.8%
TOTAL REVENUES	5,710,085	5,902,696	3,184,044	3,220,418	3,281,700	3,281,700	3,281,700	1.9%
Wages	1,131,147	1,192,799	1,205,452	1,297,194	1,388,069	1,388,069	1,388,069	7.0%
Fringes	504,253	579,475	587,145	531,521	662,492	662,492	646,649	21.7%
Total Labor Costs	1,635,400	1,772,274	1,792,598	1,828,715	2,050,561	2,050,561	2,034,718	11.3%
Travel	21,208	12,319	11,416	16,694	14,100	14,100	14,100	-15.5%
Other Operating Expenses	3,158,027	2,913,615	1,442,711	1,457,635	1,440,162	1,440,162	1,421,269	-2.5%
TOTAL EXPENSES	4,814,635	4,698,208	3,246,725	3,303,044	3,504,823	3,504,823	3,470,087	5.1%
LEVY BEFORE ADJUSTMENTS	(895,450)	(1,204,488)	62,681	82,626	223,123	223,123	188,367	128.0%

**Human Services
Workforce Development
Expenditures by Program Category**

Program	2004 Actuals	2005 Actuals	2006 5-Month Actuals	2006 Adopted Budget	2007 Request Budget	2007 Executive Budget	2007 Adopted Budget	% Change From Adopted to Adopted
Child Day Care	120,118	127,423	55,350	129,938	142,935	142,935	142,935	10.0%
Community Living-Support Svcs	1,120,698	1,124,398	482,828	1,140,119	1,328,551	1,328,551	1,328,551	16.5%
Work-Related & Day Services	2,006,320	1,994,904	712,684	2,032,987	2,033,337	2,033,337	1,998,601	-1.7%
Inpatient & Institutional Care	1,451,071	-	-	-	-	-	-	NA
Total Expenses	4,698,208	3,246,725	1,250,861	3,303,044	3,504,823	3,504,823	3,470,087	5.1%

PARK VIEW HEALTH CENTER

Department: 530-XXX Fund: Park View
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Margie Rankin
LOCATION: Winnebago County
Park View Health Center
725 Butler Avenue
Winnebago, WI 54985

TELEPHONE: 235-5100

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

NURSING Provides specialized quality care for residents with long and short-term needs.

ACTIVITIES/VOLUNTEER SERVICES Provides an ongoing program of resident activities that meets the interests and well being of each resident. Coordinates volunteers to assist in providing resident activities and to facilitate quality of life for residents.

SOCIAL SERVICES Responds to each individuals psychosocial needs to ensure a high quality of life for each resident while maintaining the highest level of function.

FOOD & NUTRITION Provides each resident with a nourishing, palatable, well-balanced diet that meets the daily nutritional and therapeutic dietary needs. Produces meals for 11 elderly nutrition sites and 3 daycare centers for generation of additional revenue sources.

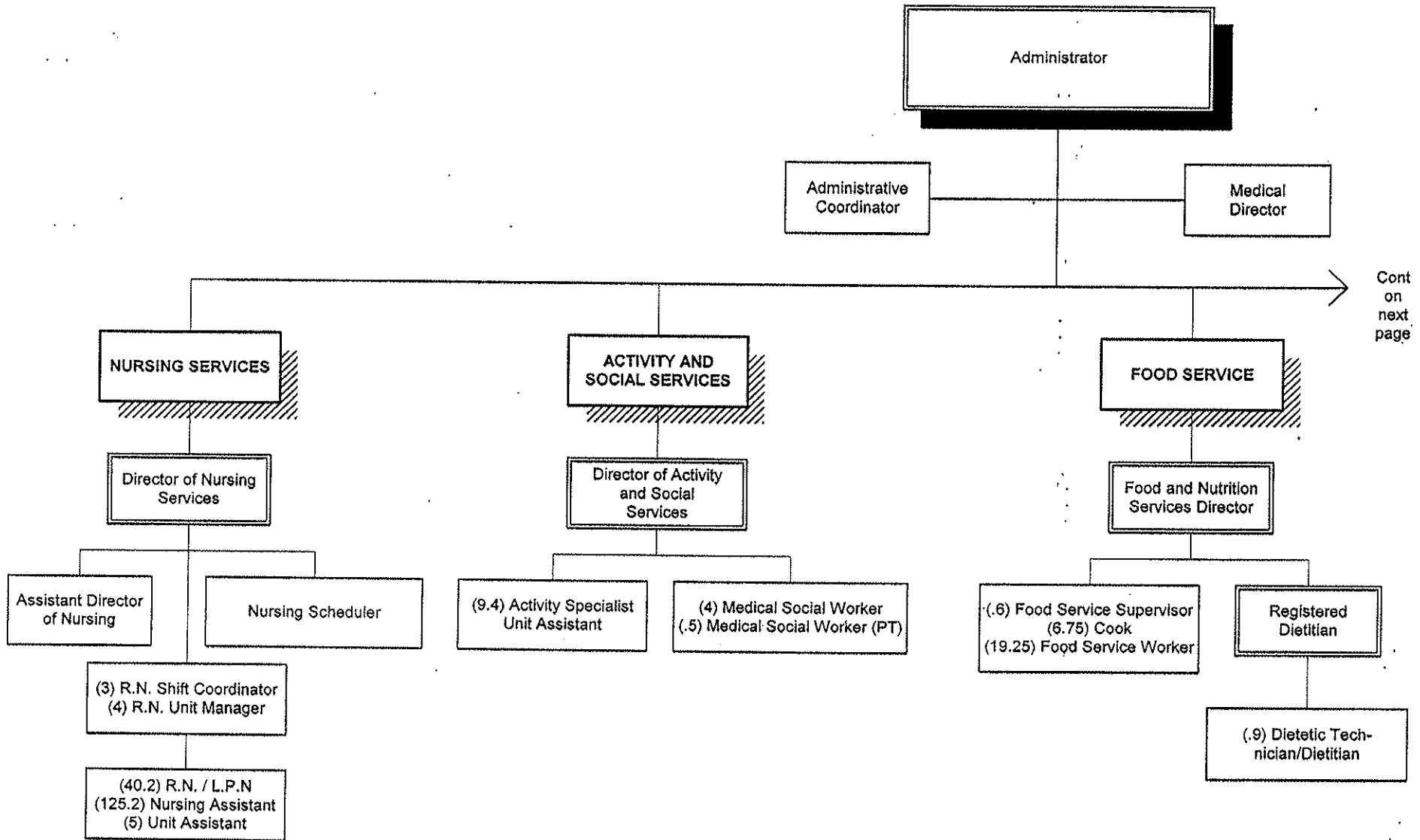
MAINTENANCE Provides a safe and secure environment. Maintains property, plant and equipment.

HOUSEKEEPING Provides a clean and homelike environment meeting all sanitation and infection control regulations.

LAUNDRY Contracted service which provides all necessary linens and personal laundry services.

ADMINISTRATION Administration provides safe keeping of residents personal accounts, billing, financial reports for Medical Assistance and Medicare reimbursement rates and filing of annual appeal reports for additional revenue. Purchase facility supplies and equipment to meet resident needs. Maintains residents' medical records in compliance with State and Federal codes. Prepares annual budget and maintains an efficient operation within budgetary monies. Coordinates yearly mandatory programs and keeps all in-service records of all employees. Responsible for adhering to all State and Federal regulations.

PARK VIEW HEALTH CENTER



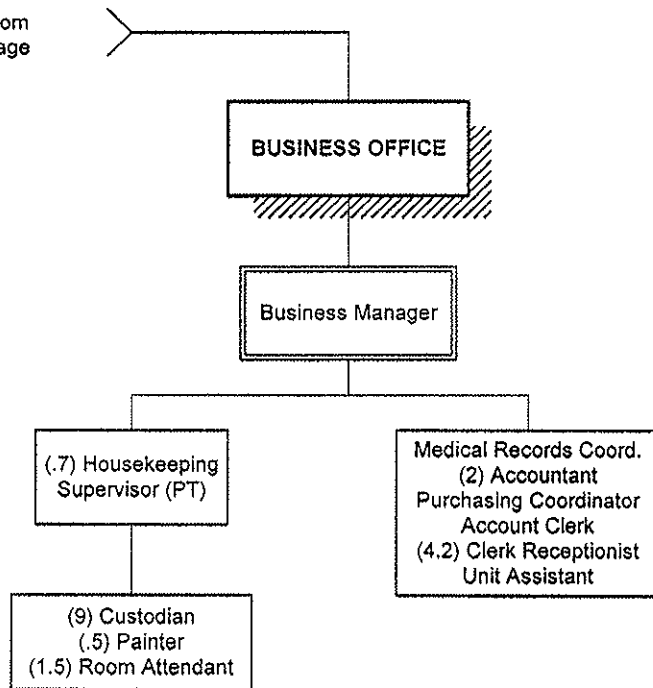
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* Contracted Services

Note: Nursing, Food, and Activity Services positions are in terms of full time equivalents, as well as the Clerk Receptionist positions.

PARK VIEW HEALTH CENTER

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PARK VIEW HEALTH CENTER

**Department: 530-XXX Fund: Park View
2007 BUDGET NARRATIVE**

DEPARTMENT HEAD: Margie Rankin
LOCATION: Winnebago County
Park View Health Center
725 Butler Avenue
Winnebago, WI 54985

TELEPHONE: 235-5100

2006 ACCOMPLISHMENTS:

1. New Park View facility project approved for a total budget not to exceed \$23,389,000.
2. Completed design work for the new facility with ground breaking in August 2006.
3. Received donations and grants totaling \$16,322 through June 2006.
4. Received \$100,000 grant for a garden/courtyard in the new facility from J.J. Keller.
5. Received extension of an additional 5-year grant (\$5,000/year for total of \$25,000) for resident needs from J.J. Keller.
6. Established a Park View construction fund and a Park View endowment fund through the Oshkosh Area Community Foundation.
7. Removed 20.2 FTE's from the table of organization resulting in annual savings of approximately \$933,000.
8. In conjunction with H.R. adjusted staffing levels as a result of the closing of the ICF/MR unit.
9. Negotiated and received \$204,000 additional monies from the State of Wisconsin as a result of the closure of the ICF unit.
10. Implemented Medicare Part D benefits for Park View residents.
11. Entered into a contract with the Veterans Administration in order to provide skilled nursing services to eligible veterans.
12. Implemented a hospice benefit for residents who choose to use the services of hospice.
13. Collaborated with I.S. regarding continued computer technology utilization within the facility.

2007 GOALS & OBJECTIVE:

1. **Develop relocation/moving plans in order to facilitate the move into the new facility by Nov/Dec 2007.**
2. **Reduce license bed capacity to 168 residents and combine nursing home licenses into one license.**
3. **In conjunction with HR, adjust staffing levels to meet the needs of 168 residents in a newly designed/efficient facility.**
4. **Convert all beds in the new facility to Medicare certified beds.**
5. **Implement an electronic charting system and a financial software system for the new facility.**
6. **Convert medical records to digital imaging system in order to conserve space for the ongoing storage of medical records.**
7. **Implement a smoke-free policy for the Park View campus**

PARK VIEW HEALTH CENTER

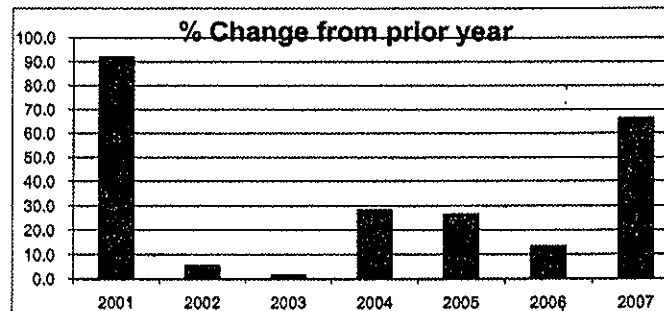
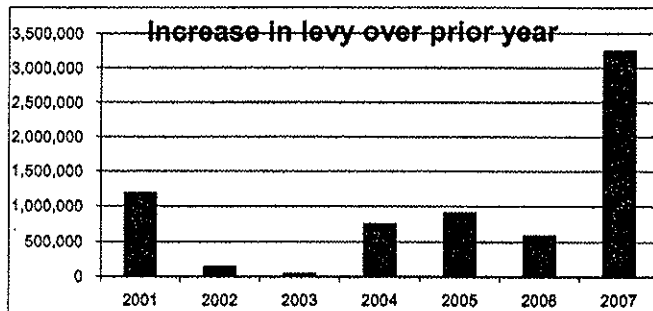
2007 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
340	313	300	297	281	275	271	269	249	245
4	4	4	4	6	9	13	12	12	12
344	317	304	301	287	284	284	281	261	257

There is a net reduction of four positions in the 2007 table of organization. The reductions include one part-time RN Unit Manager, one unit assistant, two nursing assistants(CNA). One additional maintenance worker that is on the Facilities table of organization had been assigned to work at Park View. This employee will not be needed at Park View after the new facility opens and will be re-assigned to other work with the Facilities Department.

COUNTY LEVY: The gross tax levy before reserves are applied for 2007 is \$8,855,990, an increase of \$3,702,674 or 71.9% over 2006. In 2006 the county applied reserves of \$266,016 to reduce the tax levy. In 2007 the county is applying reserves of \$726,647 to reduce the tax levy. After the application of the reserves, the net tax levy for 2007 is \$8,129,343, an increase of \$3,242,043 or 66.3% over 2006.



SIGNIFICANT CHANGES:

There are two significant components of the increase in tax levy: We will start downsizing during 2007 in anticipation of moving into the new facility near the end of the year or in early 2008. The process consists of starting to freeze admissions and reduce the number of residents under care until we reach the number we will house in the new facility. Decreasing beds occurs over a period of time and the decrease in employees lags behind because of the need to maintain the same level of care. In other words, a few bed eliminations does not immediately reduce employees. As a result, we will incur larger than normal losses during this period. The other main cause of the larger tax levy is debt service on the new facility. This debt service is reflected in Park Views budget and represents an increase of \$2,291,429 over the prior year.

Revenues:

Medicaid - There is a decrease of \$213,289 because of downsizing residents in moving toward projected census goals.

Medicare - There is an increase of \$174,406 due to higher census counts.

Private Pay Fees - Decrease of \$632,395 because of a decrease in the private pay census.

Dietary Fees - Decrease of \$234,350 because Park View is no longer a meal site for the aging program.

Expenses:

Computer Software - There is an increase of \$40,500 due to the purchase of a new software program that will allow for electronic charting.

Advertising - There is a decrease of \$4,150 because of downsizing there is less staff recruitment.

Education & Training - There is an increase of \$14,400 due to the one-time training cost of new nursing home software.

Small Equipment - There is an increase of \$345,800 due to equipment and furniture replacements that have been postponed for a number of years.

Medical Oxygen - There is a decrease of \$6,950 because of downsizing residents needing liquid oxygen.

Heat - There is an increase of \$20,000 due to projected rate increases.

Power & Light - There is an increase of \$40,000 due to projected rate increases.

Data Processing - There is an increase of \$4,580 due to the increase in software support fees.

Equipment Rental - There is an increase of \$9,460 due to residential needs for specialized beds and equipment plus moving expenses.

Taxes & Assessment - There is a decrease of \$29,700 due to downsizing of the census.

Property & Liab. Insurance - There is an increase of \$57,371 due to the County reinstating the premiums in 2007.

Debt Service – costs will be up about \$2.3 million due to principal and interest payments that will be payable on the new facility debt in 2007.

**Financial Summary
Park View Health Center**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	5,935,226	11,534,721	12,767,241	12,767,241	11,872,009
Labor	6,963,185	14,067,132	14,566,742	14,566,742	14,700,346
Travel	7,908	17,640	17,665	17,665	17,665
Capital	-	15,900	15,900	15,900	6,500
Other Expenditures	1,746,533	3,452,834	3,517,747	3,599,610	6,279,081
Total Expenditures	8,717,626	17,553,506	18,118,054	18,199,917	21,003,592
Levy Before Adjustments	2,782,400	6,018,785	5,350,813	5,432,676	9,131,583
Adjustments	(272,688)	(545,377)	(545,377)	(545,377)	(1,002,240)
Net Levy After Adjustments	2,509,712	5,473,408	4,805,436	4,887,299	8,129,343

**Winnebago County
Budget Detail - 2007
Park View Health Center
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Medicaid (Title 19)	7,139,529	7,302,082	7,079,880	6,111,255	5,897,966	5,897,966	5,897,966	-3.5%
Intergovernmental	<u>7,139,529</u>	<u>7,302,082</u>	<u>7,079,880</u>	<u>6,111,255</u>	<u>5,897,966</u>	<u>5,897,966</u>	<u>5,897,966</u>	<u>-3.5%</u>
Medicare (Title 18)	1,167,228	1,228,304	1,213,106	1,256,944	1,431,350	1,431,350	1,431,350	13.9%
Donations	36,997	33,221	35,077	30,500	30,000	30,000	30,000	-1.6%
Medical Asst Fees	11,682	11,331	8,973	9,855	11,500	11,500	11,500	16.7%
Private Pay Fees	3,177,686	3,424,672	3,582,522	3,662,137	3,029,742	3,029,742	3,029,742	-17.3%
Dietary Fees	405,033	454,709	404,293	450,600	216,250	216,250	216,250	-52.0%
Other NH Fees	9,941	0	0	3,500	0	0	0	0.0%
Medicare Part B	1,814	9,914	4,746	1,050	3,000	3,000	3,000	185.7%
Public Services	<u>4,810,381</u>	<u>5,162,151</u>	<u>5,248,716</u>	<u>5,414,586</u>	<u>4,721,842</u>	<u>4,721,842</u>	<u>4,721,842</u>	<u>-12.8%</u>
Rental Income	2,000	2,000	0	0	0	0	0	NA
Reimbursed Costs-Maint. Chrgs	359	408	432	0	431	431	431	NA
Mail Service Revenue	3,068	2,794	2,619	3,200	2,600	2,600	2,600	-18.8%
Food Service	1,633	3,353	2,097	2,000	2,000	2,000	2,000	0.0%
Rental Income	27,039	27,540	28,380	29,250	30,150	30,150	30,150	3.1%
Nursing Services	0	20,326	0	0	0	0	0	NA
Interfund Revenues	<u>34,098</u>	<u>56,421</u>	<u>33,528</u>	<u>34,450</u>	<u>35,181</u>	<u>35,181</u>	<u>35,181</u>	<u>2.1%</u>
Rental - Building	4,120	4,119	7,611	6,350	17,020	17,020	17,020	168.0%
Non-Operating Grant Revenues	2,519,427	1,941,518	1,803,436	1,200,000	1,200,000	1,200,000	1,200,000	0.0%
Other Miscellaneous Revenues	(9,405)	9,193	750	600	0	0	0	0.0%
Miscellaneous Revenues	<u>2,514,142</u>	<u>1,954,830</u>	<u>1,811,797</u>	<u>1,206,950</u>	<u>1,217,020</u>	<u>1,217,020</u>	<u>1,217,020</u>	<u>0.8%</u>
Premium on Bond Issue	333	0	0	0	0	0	0	NA
Other Financing Sources	<u>333</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>NA</u>
Other Transfers In	0	212,305	0	0	0	0	0	NA
Other Operating Transfers	<u>0</u>	<u>212,305</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>NA</u>
TOTAL REVENUES	<u>14,498,483</u>	<u>14,687,788</u>	<u>14,173,920</u>	<u>12,767,241</u>	<u>11,872,009</u>	<u>11,872,009</u>	<u>11,872,009</u>	<u>-7.0%</u>
Regular Pay	8,996,646	9,129,082	9,195,408	9,687,114	9,676,641	9,576,100	9,576,100	-0.9%
Temporary Employees	290,463	266,240	131,181	124,107	202,891	202,891	202,891	63.5%
Overtime	260,809	257,689	291,406	323,551	366,181	366,181	366,181	13.2%
Regular Pay	26,796	16,993	0	0	0	0	0	NA
Wages	<u>9,574,714</u>	<u>9,670,004</u>	<u>9,617,995</u>	<u>10,114,772</u>	<u>10,245,713</u>	<u>10,145,172</u>	<u>10,145,172</u>	<u>0.3%</u>
Fringe Benefits	4,040,772	4,369,024	4,372,108	4,451,970	4,713,028	4,666,779	4,555,174	2.3%
Compensated Absences	27,525	92,369	47,042	0	0	0	0	NA
Fringe Benefits - Other	1,362,969	0	0	0	0	0	0	NA

**Winnebago County
Budget Detail - 2007
Park View Health Center
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Fringes	5,431,266	4,461,393	4,419,150	4,451,970	4,713,028	4,666,779	4,555,174	2.3%
Total Labor Costs	15,005,980	14,131,397	14,037,145	14,566,742	14,958,741	14,811,951	14,700,346	0.9%
Registration & Tuition	13,463	19,950	18,027	13,800	13,800	13,800	13,800	0.0%
Automobile Allowance	992	829	1,148	1,025	1,025	1,025	1,025	0.0%
Meals	1,410	1,309	2,037	1,740	1,740	1,740	1,740	0.0%
Lodging	471	810	963	800	800	800	800	0.0%
Other Travel Exp	1,208	185	149	300	300	300	300	0.0%
Other Travel Budget Adjustment	4	0	0	0	0	0	0	NA
Travel	17,548	23,082	22,324	17,665	17,665	17,665	17,665	0.0%
Other Improvements	9,344	83,233	0	0	0	0	0	NA
Fixed Equipment	159	72,852	0	0	0	0	0	NA
Other Equipment	0	0	5,975	15,900	6,500	6,500	6,500	-59.1%
Capital	9,503	156,085	5,975	15,900	6,500	6,500	6,500	-59.1%
Office Expenses								
Office Supplies	15,644	9,775	8,066	11,500	9,400	9,400	9,400	-18.3%
Stationery and Forms	4,180	2,788	2,721	2,664	2,400	2,400	2,400	-9.9%
Printing Supplies	4,928	5,468	7,135	7,200	7,300	7,300	7,300	1.4%
Print & Duplicate	5,614	4,041	781	2,000	2,000	2,000	2,000	0.0%
Postage and Box Rent	14,057	12,927	12,277	14,900	12,000	12,000	12,000	-19.5%
Computer Supplies	7,681	6,297	5,587	7,150	6,150	6,150	6,150	-14.0%
Computer Software	3,494	18,687	4,262	3,500	44,000	44,000	44,000	1157.1%
Advertising	8,332	6,884	4,243	5,150	1,000	1,000	1,000	-80.6%
Subscriptions	1,744	910	1,348	2,150	1,525	1,525	1,525	-29.1%
Membership Dues	10,677	9,890	12,645	13,480	14,100	14,100	14,100	4.6%
Publish Legal Notices	10	195	0	200	300	300	300	50.0%
Operating Expenses								
Education & Training	0	4,708	10,446	0	14,400	14,400	14,400	NA
Telephone	35,836	33,084	34,875	34,100	35,600	35,600	35,600	4.4%
Agricultural Supplies	787	987	50	1,600	100	100	100	-93.8%
Household Supplies	121,919	109,776	113,633	118,500	110,000	110,000	110,000	-5.6%
Linen	2,192	1,169	278	3,000	3,000	3,000	3,000	0.0%
Food	539,623	541,015	546,280	519,500	435,000	435,000	435,000	-16.3%
Dishes and Utensils	2,998	2,809	2,739	2,800	3,000	3,000	3,000	7.1%
Small Equipment	136,078	143,173	124,630	74,210	420,010	420,010	420,010	468.0%
Shop Supplies	4,805	4,243	4,348	4,000	4,000	4,000	4,000	0.0%
Medical Supplies	233,380	201,667	216,356	217,625	227,500	227,500	227,500	4.5%
Medical Oxygen	27,805	39,701	44,704	45,300	38,350	38,350	38,350	-15.3%
Incontinent Supplies	3,465	2,298	1,855	3,300	1,100	1,100	1,100	-66.7%
Diapers	58,694	63,265	58,409	53,000	50,000	50,000	50,000	-5.7%

**Winnebago County
Budget Detail - 2007
Park View Health Center
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Recreation Supplies	2,716	2,385	1,836	2,100	1,900	1,900	1,900	-9.5%
Legal Fees	0	0	87	0	0	0	0	NA
Other Operating Supplies	995	156	88	0	0	0	0	NA
Donated Goods & Services	30,396	27,662	17,306	0	0	0	0	NA
Repairs & Maintenance								
Painting Supplies	4,312	1,862	1,511	2,750	1,000	1,000	1,000	-63.6%
Consumable Tools	1,012	558	75	1,000	600	600	600	-40.0%
Sign Parts & Supplies	248	461	580	250	100	100	100	-60.0%
Other Maint. Supplies	8,350	5,899	5,223	6,400	4,000	4,000	4,000	-37.5%
Construction Supplies								
Calcium Chloride	578	145	1,151	700	400	400	400	-42.9%
Small Hardware	3,887	2,267	4,881	3,600	2,400	2,400	2,400	-33.3%
Lumber and Plywood	580	490	249	800	200	200	200	-75.0%
Maintenance Supplies								
Other Elect. Products	5,215	5,483	4,828	7,000	5,000	5,000	5,000	-28.6%
Other Plumbing Prod.	6,270	5,319	4,972	6,000	3,000	3,000	3,000	-50.0%
Other Building Materials	3,002	2,068	2,744	2,400	2,000	2,000	2,000	-16.7%
Motor Fuel	20	0	0	0	0	0	0	NA
Lubricants	811	852	1,030	900	900	900	900	0.0%
Machine & Equip Parts	32,632	34,754	21,006	28,000	20,000	20,000	20,000	-28.6%
Tires & Batteries	1,058	1,838	2,091	1,400	2,800	2,800	2,800	100.0%
Utilities								
Heat	226,613	276,683	317,444	340,000	360,000	360,000	360,000	5.9%
Power and Light	137,186	157,332	178,336	140,000	180,000	180,000	180,000	28.6%
Water and Sewer	82,098	83,112	88,346	88,000	90,000	90,000	90,000	2.3%
Refuse Collection	3,354	1,552	1,303	1,800	1,400	1,400	1,400	-22.2%
Contractual Services								
Medical and Dental	3,053	4,113	3,120	4,400	4,550	4,550	4,550	3.4%
Pest Extermination	1,535	1,440	1,535	1,700	1,700	1,700	1,700	0.0%
Vehicle Repairs	1,695	6,319	3,258	4,500	2,000	2,000	2,000	-55.6%
Equipment Repairs	40,918	37,530	24,193	40,700	40,600	40,600	40,600	-0.2%
Building Repairs	68,875	157,824	39,173	37,000	38,280	38,280	38,280	3.5%
Transcription Services	2,346	726	508	1,200	1,000	1,000	1,000	-16.7%
Accounting - Auditing	3,800	4,000	4,000	4,200	4,200	4,200	4,200	0.0%
Data Processing	14,028	15,495	15,981	21,600	26,180	26,180	26,180	21.2%
Professional Service	1,129,499	1,170,921	1,139,936	979,060	995,271	995,271	995,271	1.7%
Rental Expenses								
Equipment Rental	38,020	47,268	29,287	26,520	35,980	35,980	35,980	35.7%
Insurance								
Prop & Liab Insurance	(36,150)	(23,364)	(24,305)	(20,000)	(20,000)	(20,000)	(20,000)	0.0%
Operating Licenses & Fees	912	921	940	1,210	1,350	1,350	1,350	11.6%
Depreciation & Amortization								
Depreciation Expense	367,072	294,431	278,991	279,361	275,593	275,593	275,593	-1.3%
Other Sundry & Fixed Charges								

**Winnebago County
Budget Detail - 2007
Park View Health Center
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Taxes & Assessments	198,670	294,594	262,990	199,800	170,100	170,100	170,100	-14.9%
Other Miscellaneous	6,720	868	4,641	0	2,100	2,100	2,100	NA
Debt Services								
Debt Principal Payments	0	0	21,507	81,863	1,390,821	1,390,821	1,390,821	1599.0%
Debt Interest Payments	68,408	66,087	65,332	79,157	1,061,628	1,061,628	1,061,628	1241.2%
Debt Service Fees	507	3,750	0	0	0	0	0	NA
Close to Debt	0	0	(21,507)	0	0	0	0	NA
Interfund Expenses								
Printing Supplies	801	0	0	0	0	0	0	NA
Print & Duplicate	15,473	37,649	39,405	39,100	36,300	36,300	36,300	-7.2%
Motor Fuel	7,398	8,997	10,731	10,000	8,000	8,000	8,000	-20.0%
Refuse Collection	1,419	2,686	3,405	2,400	3,600	3,600	3,600	50.0%
Medical and Dental	9,742	6,190	5,709	5,200	4,925	4,925	4,925	-5.3%
Snow Removal	87	0	289	400	400	400	400	0.0%
Vehicle Repairs	2,601	2,330	2,862	2,600	2,600	2,600	2,600	0.0%
Equipment Repairs	7,020	3,795	3,531	3,564	3,597	3,597	3,597	0.9%
Grounds Maintenance	1,008	0	0	0	0	0	0	NA
Professional Services	12,752	12,049	12,054	16,146	13,000	13,000	13,000	-19.5%
Prop. & Liab. Insurance	78,648	107,076	68,928	0	78,470	78,470	57,371	NA
Other Uses of Funds								
Discount on Bond Issue	0	920	0	0	0	0	0	NA
Other Operating Expenses	<u>3,842,112</u>	<u>4,101,251</u>	<u>3,869,226</u>	<u>3,599,610</u>	<u>6,298,180</u>	<u>6,298,180</u>	<u>6,279,081</u>	<u>74.4%</u>
TOTAL EXPENSES	<u>18,875,144</u>	<u>18,411,816</u>	<u>17,934,670</u>	<u>18,199,917</u>	<u>21,281,086</u>	<u>21,134,296</u>	<u>21,003,592</u>	<u>15.4%</u>
LEVY BEFORE ADJUSTMENTS	<u>4,376,661</u>	<u>3,724,028</u>	<u>3,760,750</u>	<u>5,432,676</u>	<u>9,409,077</u>	<u>9,262,287</u>	<u>9,131,583</u>	<u>68.1%</u>

PARK VIEW HEALTH CENTER PROGRAM BUDGETS

COST CENTER NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2007 ADOPTED	2006 ADOPTED	2005 ADOPTED	2007 OVER 2005	2005 OVER 2004
PLEASANT ACRES							6,197,078	(6,197,078)	(6,780,174)	(6,716,839)	(8.6)	0.9
Nursing	540	5,160,192	350	-	660,334	5,820,876	5,820,876	5,572,040	5,499,797		4.5	1.3
Activities	541	211,150	-	-	800	211,950	211,950	205,705	162,235		3.0	28.8
Social Services	542	218,213	-	-	-	218,213	218,213	212,258	159,340		2.8	33.2
Food & Nutrition	544	717,578	-	-	215,925	933,503	933,503	908,219	781,095		2.8	18.3
Maintenance	545	175,723	-	-	388,650	564,373	564,373	553,684	548,238		1.9	1.0
Housekeeping	546	239,881	-	-	249,208	489,089	489,089	388,260	366,518		26.0	5.9
Laundry	547	-	-	-	160,000	160,000	160,000	183,000	181,000		(12.6)	1.1
Administration	548	436,353	8,100	-	2,142,127	2,586,580	2,586,580	734,566	784,001		252.1	(3.9)
Unclassified	559	-	-	6,500	101,969	108,469	108,469	155,868	145,748		(30.4)	6.9
Total Pleasant Acres		7,159,090	8,450	6,500	3,919,013	11,093,053	6,197,078	4,895,975	2,133,426	1,895,471	129.5	12.6
PAVILION							5,674,931	(5,674,931)	(5,987,067)	(6,100,831)	(5.2)	(1.9)
Nursing	560	5,354,284	350	-	320,595	5,675,229	5,675,229	5,646,467	5,092,823		0.5	10.9
Activities	561	341,142	-	-	1,100	342,242	342,242	336,196	273,472		1.8	22.9
Social Services	562	191,709	-	-	-	191,709	191,709	185,568	180,975		3.3	2.5
Food & Nutrition	564	673,643	-	-	301,375	975,018	975,018	1,130,831	1,022,297		(13.8)	10.8
Maintenance	565	175,720	-	-	383,650	559,370	559,370	565,684	507,918		(1.1)	11.4
Housekeeping	566	263,416	-	-	248,349	511,765	511,765	348,874	341,800		46.7	2.1
Laundry	567	-	-	-	155,000	155,000	155,000	160,000	163,000		(3.1)	(1.8)
Administration	568	436,353	8,100	-	763,468	1,207,921	1,207,921	650,034	662,145		85.8	(1.8)
Personnel	569	104,989	765	-	12,907	118,661	118,661	123,271	166,043		(3.7)	NA
Unclassified	579	-	-	-	173,824	173,824	173,824	139,393	151,078		24.6	NA
Total Pavilion		7,541,256	9,215	-	2,360,068	9,910,539	5,674,931	4,235,608	3,299,251	2,591,369	28.4	27.3
ICFMR							-	-	-	(1,055,138)	NA	(100.0)
Nursing	580	-	-	-	-	-	-	-	-	704,181	NA	(100.0)
Activities	581	-	-	-	-	-	-	-	-	82,293	NA	(100.0)
Social Services	582	-	-	-	-	-	-	-	-	86,300	NA	(100.0)
Food & Nutrition	584	-	-	-	-	-	-	-	-	103,394	NA	(100.0)
Maintenance	585	-	-	-	-	-	-	-	-	71,572	NA	(100.0)
Housekeeping	586	-	-	-	-	-	-	-	-	46,030	NA	(100.0)
Laundry	587	-	-	-	-	-	-	-	-	26,000	NA	(100.0)
Administration	588	-	-	-	-	-	-	-	-	170,389	NA	(100.0)
Total ICFMR		-	-	-	-	-	-	-	-	216,246	NA	(100.0)
Grand Totals		14,700,346	17,665	6,500	6,279,081	21,003,592	11,872,009	9,131,593	5,432,677	4,703,086	68.1	15.5
Depreciation Expense								(275,593)	(279,361)	(279,774)	(1.3)	(0.1)
Reserves applied								(726,647)	(266,016)	0		
(Income)/Loss on cash flow basis								8,129,343	4,887,300	4,423,312	66.3	10.5

DS

(2,457,449)

5,676,894

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2007

<u>Department</u>	<u>Description</u>	<u>Quant</u>	<u>Special Equip (Note)</u>	<u>Other</u>	<u>Capital Outlay</u>
Park View Health Center					
Nursing	Arjo maximove lift w/ scale & power patient positioning	1		6,500	6,500

NOTE: ALL SPECIAL EQUIPMENT SPECIFICATIONS SHALL BE APPROVED BY THE INFORMATION SYSTEMS DIRECTOR

SUMMARY BY DIVISION

	<u>Expenses</u>	<u>Revenues</u>	<u>Adjustments</u>	<u>Levy</u>
EDUCATION, CULTURE, & RECREATION				
UW-Fox Valley	\$ 275,299	\$ 139,917	\$ -	\$ 135,382
University Extension	518,682	72,000	-	446,682
Parks	<u>1,681,510</u>	<u>371,925</u>	<u>7,150</u>	<u>1,316,735</u>
	<u>\$ 2,475,491</u>	<u>\$ 583,842</u>	<u>\$ 7,150</u>	<u>\$ 1,898,799</u>

UW - FOX VALLEY

Department: 100-062 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: James W. Perry
LOCATION: 1478 Midway Road
Menasha, WI 54952

TELEPHONE: 832-2610

MISSION STATEMENT:

Our mission is to develop human resources, to discover and disseminate knowledge, to extend knowledge and its application beyond the boundaries of its campuses, and to serve and stimulate society by developing in students heightened intellectual, cultural, and humane sensitivities; scientific, professional, and technological expertise; and a sense of value and purpose.

PROGRAM DESCRIPTION:

The University of Wisconsin Colleges, as part of the University of Wisconsin System, shares the University's overall responsibility to disseminate knowledge, expand information, enrich our culture, and to provide outreach services. These activities are carried out at the 13 locally-owned campuses which collectively comprise the institution that specializes in freshman-sophomore, liberal arts course offerings. Its programs provide qualified students of all ages and backgrounds with the proficiencies and breadth of knowledge that prepare them for baccalaureate and professional programs, for lifelong learning, and for leadership, service, and responsible citizenship.

The University of Wisconsin-Fox Valley commits itself to the following goals:

- (a) To plan and deliver the freshman-sophomore years of baccalaureate programs and professional studies.
- (b) To place major emphasis on teaching excellence.
- (c) To support the development, testing, and use of effective teaching methods.
- (d) To assess the learning outcomes of our students.
- (e) To foster the development and provide collaborative bachelor's degree programs in high-demand areas for adult learners, including organization administration, mechanical engineering, electrical engineering, general studies, and teacher certification.
- (f) To expect scholarly activity including research, scholarship and creative endeavor, that supports its programs at the associate degree level.
- (g) To serve the citizens in the UW-Fox Valley service area by (1) promoting the integration of the extension function and encouraging faculty and staff to participate in outreach activity through, for example, providing continuing educational programs, (2) facilitating the delivery of programs offered by other University of Wisconsin System institutions.
- (h) To participate in inter-institutional relationships including but not limited to private colleges, public schools, other University of Wisconsin institutions, and the WTC System in order to maximize educational opportunity and resources for the citizens of the area.
- (i) To serve the special needs of minority, disadvantaged, disabled and nontraditional students, especially those in immediate service areas.
- (j) To provide opportunities for cultural enrichment.
- (k) To make available, as a service to business, industry and the general public, the unique professional expertise of the faculty and staff.

UW - FOX VALLEY

**Department: 100-062 Fund: General Fund
2007 BUDGET NARRATIVE**

DEPARTMENT HEAD: James W. Perry
LOCATION: 1478 Midway Road
Menasha, WI 54952

TELEPHONE: 832-2610

2006 ACCOMPLISHMENTS:

1. Achieved an enrollment of over 3,500 students in freshman and sophomore courses that lead to a university degree.
2. Served and additional +4,000 community members through Continuing Education courses, WisView Network programs and other educational offerings.
3. Served as host site for more than 50 different community and state-wide organization meetings, with hundreds of meetings held on campus during the year.
4. In addition to more than 100 campus programs presented in the theatre, community groups made use of the theatre to present several productions during the year. This further illustrates the role of the campus in supporting the community and community interests.
5. Through salaries paid and campus purchases, the campus has an economic impact on the local economy of \$53 Million.
6. More than four hundred (400+) students enrolled in collaborative baccalaureate degree programs with UW-Oshkosh in organizational administration, with UW-Platteville in engineering, and with UW-Stevens Point in general studies. Students will be able to complete an undergraduate degree while attending the UWFox campus. Work is underway to expand the collaborative degree program with other UW institutions.
7. The Barlow Planetarium and the Weis Earth Science Museum continued to provide unique, high quality educational opportunities to citizens from around the area and from around the world. These science educational facilities provide one of the best K-12 educational opportunities in the state. In the past year the Barlow Planetarium hosted 37,200 people attended shows and programs including 22,300 school children. The Weis Earth Science Museum was visited by more than 17,000 people, including 11,500 school children.

8. The Aaron Bohrod Gallery, dedicated to the works of Wisconsin and contemporary artists, sponsored 8 exhibitions during the year. In addition to campus students, more than 1,000 visitors from the community viewed the exhibitions and attended talks by the artists.

2007 GOALS & OBJECTIVES:

Goal: Provide educational, cultural, and economic opportunities, primarily to the residents of Outagamie and Winnebago Counties.

Objectives:

1. Serve approximately 3,500 students with high-quality, close-to-home, and reasonably priced university education through the sophomore year, and assist those students in completing university degrees through successful transfer.
2. Receive and originate distance learning courses, including compressed video as part of the UW Colleges distance education network.
3. Offer students a well-rounded university experience, including opportunities for out-of-class experiences relevant to their education and similar to those offered to students at any other outstanding university.
4. Serve approximately 4,000 adult residents through continuing education courses and programs including opportunities through distance learning technologies.
5. Serve approximately 65,000 residents through cultural resources including the University Theatre, Aaron Bohrod Gallery, Barlow Planetarium, Weis Earth Science Museum, UW Fox Valley Concert Band, UW Fox Valley Chorale, UWFox Scholars Series, and meeting and seminar facilities.
6. Continue exploration of UW-Fox Valley's role in FOXNET.

Goal: Develop, manage, and maintain the buildings and grounds of the campus in an effective and cost-wise way.

Objectives:

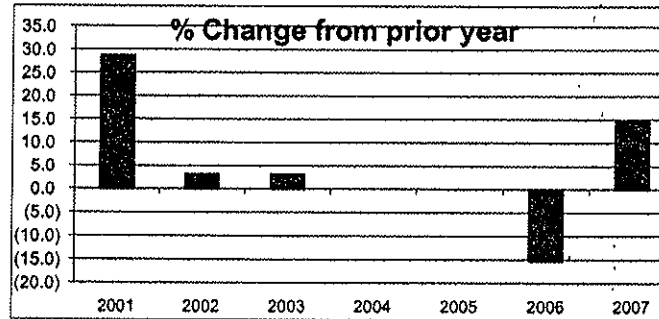
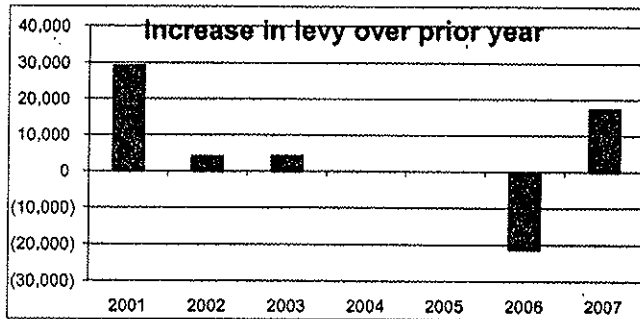
1. Continue development and implementation of a strategic plan for maintenance and repair.
2. Continue to work with County leaders to plan for long range improvements to the facility. Efforts will continue to identify private sources when appropriate to provide significant funding assistance for facilities including a communication arts center and a replacement floor for the campus fieldhouse. Efforts will also continue for providing campus housing facilities.

UW - FOX VALLEY

2007 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING: There is no County staff assigned to this facility.

COUNTY LEVY: The tax levy for 2007 is \$ 135,382, an increase of \$17,449 or 14.8% over 2006.



SIGNIFICANT CHANGES:

Maintenance – buildings – reduction of \$31,080 because fewer projects anticipated for 2007.

Ground Maintenance - increase of \$39,105 because of ongoing maintenance that was put off a year.

Architect & Engineering – decrease of \$37,000 a campus master plan to define land and facility development in line with campus and county needs was done in 2006.

Other Improvements. Increase of \$50,500 for the purpose of consolidating network service facilities (\$18,000) and installation of electronic security access system (32,500).

Other Equipment. decrease of \$19,000 replacement an older turf mower was done in 2006.

Property & Liab. Insurance – This account is increasing due to the County reestablishing all premiums in 2007.

Financial Summary
UW - Fox Valley

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	16,028	128,182	139,242	139,242	139,917
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	73,190	74,000	19,000	50,500
Other Expenditures	35,300	183,174	193,344	238,175	224,799
Total Expenditures	35,300	256,364	267,344	257,175	275,299
Levy Before Adjustments	19,272	128,182	128,102	117,933	135,382
Adjustments	-	-	-	-	-
Net Levy After Adjustments	19,272	128,182	128,102	117,933	135,382

**Winnebago County
Budget Detail - 2007**

UW - Fox Valley

100 - 062

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Cost Sharing Allocations	125,679	132,617	173,434	139,242	139,917	139,917	139,917	0.5%
Miscellaneous Revenues	125,679	132,617	173,434	139,242	139,917	139,917	139,917	0.5%
TOTAL REVENUES	125,679	132,617	173,434	139,242	139,917	139,917	139,917	0.5%
Other Improvements	0	0	0	0	50,500	50,500	50,500	NA
Other Equipment	11,449	10,800	0	19,000	0	0	0	0.0%
General Construction	5,791	58,805	0	0	0	0	0	NA
Capital	17,240	69,605	0	19,000	50,500	50,500	50,500	165.8%
Office Expenses								
Advertising	176	199	0	90	0	0	0	0.0%
Operating Expenses								
Telephone	0	0	20	0	0	0	0	NA
Agricultural Supplies	501	354	662	1,000	1,090	1,090	1,090	9.0%
Small Equipment	851	2,068	779	1,500	1,500	1,500	1,500	0.0%
Repairs & Maintenance								
Maintenance - Buildings	92,853	43,169	179,121	55,000	23,920	23,920	23,920	-56.5%
Maintenance - Equipment	0	20,394	37,687	38,800	38,800	38,800	38,800	0.0%
Painting Supplies	0	0	877	0	0	0	0	NA
Maintenance Supplies								
Machine & Equip Parts	(144)	0	0	0	0	0	0	NA
Contractual Services								
Pest Extermination	600	600	600	800	800	800	800	0.0%
Snow Removal	13,240	15,695	23,011	16,000	17,977	17,977	17,977	12.4%
Equipment Repairs	23,560	29,377	22,727	20,000	20,000	20,000	20,000	0.0%
Grounds Maintenance	32,614	37,925	42,941	43,825	82,930	82,930	82,930	89.2%
Building Repairs	50,028	24,186	19,210	24,000	24,000	24,000	24,000	0.0%
Architect & Engineer	0	0	0	37,000	0	0	0	0.0%
Rental Expenses								
Equipment Rental	234	132	0	160	160	160	160	0.0%
Interfund Expenses								
Prop. & Liab. Insurance	23,112	18,036	14,234	0	18,157	18,157	13,622	NA
Other Operating Expenses	237,626	192,135	341,849	238,175	229,334	229,334	224,799	-5.6%
TOTAL EXPENSES	254,865	261,740	341,849	257,175	279,834	279,834	275,299	7.0%
LEVY BEFORE ADJUSTMENTS	129,186	129,123	168,415	117,933	139,917	139,917	135,382	14.8%

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2007

<u>Department</u>	<u>Description</u>	<u>Quant</u>	<u>Special Equip (Note)</u>	<u>Other</u>	<u>Capital Outlay</u>
UW - Fox Valley	Network service facility	1		18,000	18,000
	Phase I - electronic entrance/security	1		32,500	32,500
			-	50,500	50,500

NOTE: ALL SPECIAL EQUIPMENT SPECIFICATIONS SHALL BE APPROVED BY THE INFORMATION SYSTEMS DIRECTOR

UW - EXTENSION

Department: 100-064 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Christine Kniep
LOCATION: Winnebago County
625 E. County Road Y Suite 600
Oshkosh, WI 54901-9774

TELEPHONE: 232-1970

MISSION STATEMENT:

To provide Winnebago County residents with access to university resources and opportunities to engage in lifelong learning, wherever they live and work. Programs support the community, youth, and family collaborations through local outreach and research efforts to assess beliefs, attitudes, behaviors and needs of Winnebago County residents.

PROGRAM DESCRIPTION:

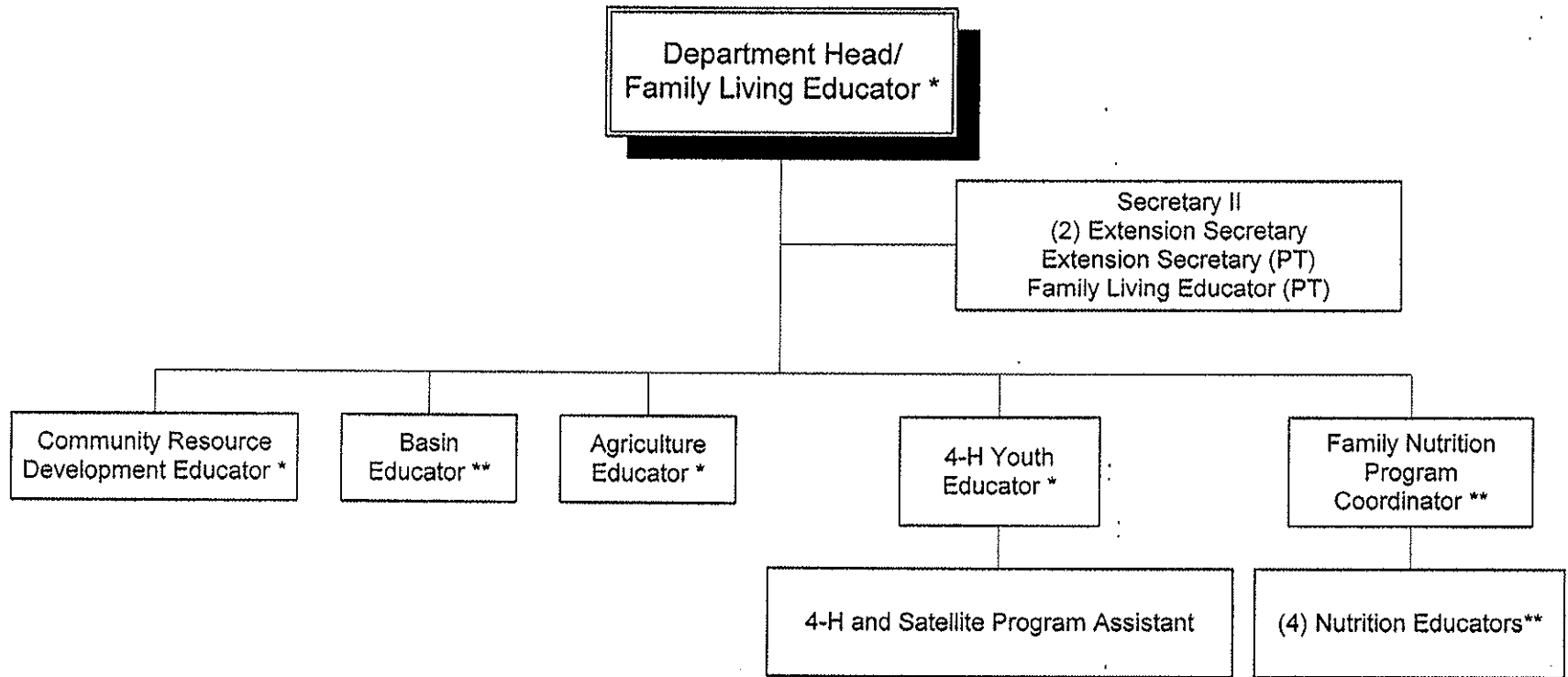
COMMUNITY, NATURAL RESOURCE and ECONOMIC DEVELOPMENT Programs strengthen the ability of citizens, business, community leaders and local officials to identify and solve critical community needs and issues. Focus is placed on business and economic development, local government, community development and natural resource management. The Basin Education Program for the Fox-Wolf River Basin is housed in Winnebago County and focuses on building partnerships to address basin-wide natural resources issues.

4-H YOUTH DEVELOPMENT Wisconsin's 4-H mission "UW-Extension 4-H Youth Development integrates research, education and community based partnerships enabling youth to learn and practice skills to be productive citizens." Focus on positive youth development brings a diverse and changing population of youth, adults and families together to learn, share and grow in supportive neighborhood groups, 4-H clubs, school enrichment programs, county collaborations and educational activities.

FAMILY LIVING EDUCATION The focus of Family Living programs is to help strengthen families through education. Information is shared on issues affecting family members to help them make decisions about family relations/parenting, money management, maximizing resources, food safety and quality, housing, environmental resources and strengthening community/family partnerships. Programs and collaborative efforts with agencies focus on building community capacity to deal with family issues. The Family Nutrition Program targets food stamp eligible families with nutrition and food safety information.

COMMERCIAL HORTICULTURE/AGRICULTURE and NATURAL RESOURCES The **Commercial Horticulture Program** provides an educational foundation for the use, production, maintenance, and appreciation of horticulture plants in an environmentally and socially responsible manner. Programs focus on developing the knowledge and skills of Master Gardeners and one-on-one education/consultation with home and community gardeners, schools, nursery and landscape businesses. Agriculture Programs balance farm profitability and production of high quality food with a continuing concern for the environment through application of sustainable crop and animal production practices, improved farm business and financial management, marketing, and decision-making skills. Through the **Community Gardens** initiative, leadership and support is provided to assist agencies and community organizations in developing garden sites so that individuals and families may be able to raise food for their families.

U.W. EXTENSION SERVICES



* UW Position with County Supplement
** State or Grant funded position
(Rest of positions are fully county funded)

UW - EXTENSION

Department: 100-064 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Christine Kniep
LOCATION: Winnebago County
625 E. County Road Y Suite 600
Oshkosh, WI 54901

TELEPHONE: 232-1970
727-8643

2006 ACCOMPLISHMENTS:

1. Programs and resources were developed to meet the educational needs identified in the 2003 UW-Extension Strategic Planning process. Educational outreach included direct teaching, one-on-one counseling, department Website, InfoSource, displays, newspaper, radio and television.
2. Worked with Community Partner Advisory Group for program guidance and support, developing support/marketing materials for their use.
3. County Board adopted the County Comprehensive Plan (March 2006). UWEX Community Development program was involved throughout the process.
4. Developed a Winnebago Plan Commissioner Network to help build their capacity to develop and implement consistent land use planning decisions and learn from one another.
5. Completed an economic impact study of the fishery resources in Lake Winnebago, which showed that 221 million dollars is brought in annually to the region by anglers.
6. Coordinated with the UW-Oshkosh Aquatic Sciences Center and the Winnebago Lakes Council in the development of a volunteer lake program for the Winnebago Lakes.
7. Provided educational opportunities for farmers, youth and agribusiness on crops and soils, horticulture and turfgrass. Partnered with Outagamie County UW-Extension to meet educational needs of dairy farmers.
8. Conducted a regional needs assessment with traditional farmers, alternative agriculture enterprises, agribusinesses, commercial horticulture businesses and home horticulture.
9. Conducted formal and informal training for 4-H youth and adult volunteers to increase their ability to deliver 4-H educational programs.

10. Provided 4-H educational programs at after-school sessions at Webster Stanley Elementary (Oshkosh) and the Neenah-Menasha YMCA.
11. Worked with city of Oshkosh and local housing coalition to address community housing needs including tenant-training programs for clients of the Winnebago County Housing Authoring and violators of noise nuisance ordinance. Served on statewide curriculum team for "Rent Smart" program.
12. Partnered with Winnebago County Sheriffs Department, Department of Correction, Safe Streets, ADVOCAP, FISC, and the Workforce Development to teach basic money management concepts to clients in Winnebago and Outagamie Counties.
13. Work with Winnebago County Caregivers Coalition and Fox Valley Senior Resources Network included strategic planning, mission statement development, caregiver focus groups and educational programs.
14. Co-ordinated meetings/use of JP Coughlin Center for over 750 county department, county- board supervisors or community group meetings.

2007 GOALS & OBJECTIVES:

1. Respond to emerging individual, family, community and county issues with research based educational programs and University resources.
2. Build and support the Plan Commission Network and educational workshops to build capacity to address local land use issues.
3. Work collaboratively with members of the Winnebago Lakes Council to educate Winnebago County residents about shoreland and lakes issues to better protect the resources.
4. Develop a comprehensive educational program in keeping the agriculture needs assessment completed in 2005 to address the needs of alternative agriculture producers, commercial horticulture business and home horticulture.
5. Develop educational materials that address the potential impact of nutrients applied to lawn and garden areas on surface water quality in the Fox Valley.
6. Provide training and educational opportunities for 4-H youth and adult leaders, and other youth service agencies staff/volunteers on leadership, youth and adult partnerships and other youth development topics.
7. Collaborate with schools and organizations to increase 4-H Youth development opportunities and participation of underserved audiences.
8. Work with community agencies and organizations to help families meet basic needs, obtain affordable housing, address health care concerns and strengthen families.
9. Provide training for agency staff on outcomes based programming and evaluation strategies

UW-EXTENSION

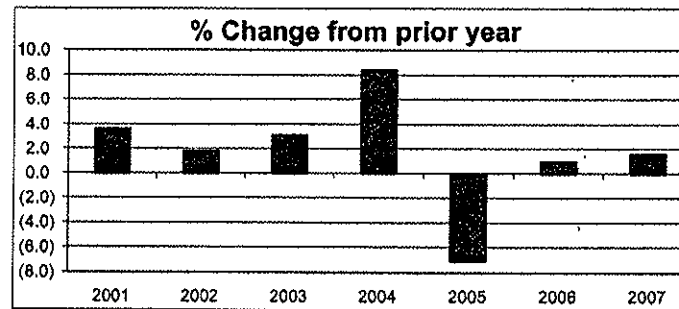
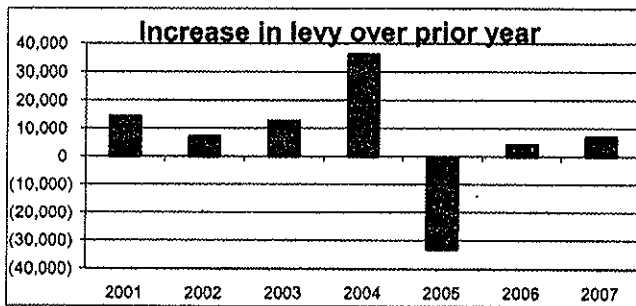
2007 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Full Time	8	8	8	8	8	8	8	8	8	8
Part Time	3	3	4	4	4	4	4	2	2	2
Total	11	11	12	12	12	12	12	10	10	10

One secretary position was reduced to half-time and the 4-H program assistant position was increased to full-time .

COUNTY LEVY: The tax levy for 2007 is \$446,682, an increase of \$7,149 or 1.6% from 2006.



SIGNIFICANT CHANGES:

REVENUES:

Grant revenue -- this account is increasing about \$10,000 because of a DNR grant.

EXPENSES:

Other contract services - salary increase for contracted staffing.

Grant expense - Invasive species grant from the DNR.

Financial Summary University Extension

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	36,404	34,500	92,260	48,500	72,000
Labor	136,035	280,000	282,124	282,124	281,011
Travel	4,074	12,950	13,530	13,530	13,010
Capital	-	-	-	-	-
Other Expenditures	83,532	183,190	236,139	192,379	224,661
Total Expenditures	223,641	476,140	531,793	488,033	518,682
Levy Before Adjustments	187,237	441,640	439,533	439,533	446,682
Adjustments	-	-	-	-	-
Net Levy After Adjustments	187,237	441,640	439,533	439,533	446,682

**Winnebago County
Budget Detail - 2007
University Extension**

100 - 064

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Grants	24,418	18,243	13,320	30,000	50,000	50,000	50,000	66.7%
Intergovernmental	24,418	18,243	13,320	30,000	50,000	50,000	50,000	66.7%
Forms, Copies, Etc.	3,125	1,604	1,622	3,000	3,000	3,000	3,000	0.0%
Mail Service Revenue	647	5,453	4,500	5,500	5,500	5,500	5,500	0.0%
Reimbursed Costs	1,220	940	1,516	1,500	1,500	1,500	1,500	0.0%
Garden Fees	0	0	0	0	2,500	2,500	2,500	NA
Program Fees	2,365	1,268	2,613	2,500	5,000	5,000	5,000	100.0%
Public Services	7,356	9,265	10,249	12,500	17,500	17,500	17,500	40.0%
Grants	4,534	4,355	4,363	6,000	4,500	4,500	4,500	-25.0%
Interfund Revenues	4,534	4,355	4,363	6,000	4,500	4,500	4,500	-25.0%
TOTAL REVENUES	36,309	31,863	27,932	48,500	72,000	72,000	72,000	48.5%
Regular Pay	227,962	217,621	186,067	194,616	182,849	182,849	182,849	-6.0%
Overtime	430	74	90	0	0	0	0	NA
Wages	228,392	217,695	186,157	194,616	182,849	182,849	182,849	-6.0%
Fringe Benefits	96,502	97,481	101,534	87,508	100,567	100,567	98,162	12.2%
Fringes	96,502	97,481	101,534	87,508	100,567	100,567	98,162	12.2%
Total Labor Costs	324,894	315,175	287,691	282,124	283,416	283,416	281,011	-0.4%
Registration & Tuition	3,722	2,941	1,759	3,450	3,250	3,250	3,250	-5.8%
Automobile Allowance	4,705	4,600	3,749	5,350	5,000	5,000	5,000	-8.5%
Commercial Travel	917	595	1,782	950	1,200	1,200	1,200	26.3%
Meals	883	1,118	1,155	1,490	1,350	1,350	1,350	-9.4%
Lodging	1,604	2,061	1,908	2,100	2,050	2,050	2,050	-2.4%
Other Travel Exp	198	188	196	190	160	160	160	-15.8%
Travel	12,028	11,504	10,549	13,530	13,010	13,010	13,010	-3.8%
Office Expenses								
Office Supplies	4,606	4,922	5,057	7,000	7,000	7,000	7,000	0.0%
Stationery and Forms	966	616	503	600	600	600	600	0.0%
Printing Supplies	0	2,260	2,744	2,600	2,500	2,500	2,500	-3.8%
Print & Duplicate	5,298	4,945	4,897	7,425	7,000	7,000	7,000	-5.7%
Postage and Box Rent	5,647	5,498	5,605	9,300	8,000	8,000	8,000	-14.0%
Computer Software	843	0	2,793	100	100	100	100	0.0%
Advertising	193	201	175	425	250	250	250	-41.2%
Subscriptions	2,348	1,654	1,262	1,800	1,600	1,600	1,600	-11.1%
Membership Dues	735	719	651	805	840	840	840	4.3%

**Winnebago County
Budget Detail - 2007
University Extension
100 - 084**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Operating Expenses								
Telephone	7,670	5,412	6,098	5,950	5,750	5,750	5,750	-3.4%
Agricultural Supplies	1,540	1,249	2,046	2,200	3,500	3,500	3,500	59.1%
Household Supplies	92	75	99	125	125	125	125	0.0%
Food	1,049	615	547	4,050	4,000	4,000	4,000	-1.2%
Small Equipment	1,088	3,656	2,760	1,184	2,500	2,500	2,500	111.1%
Premiums and Prizes	72	12	0	0	0	0	0	NA
Other Operating Supplies	5,233	4,969	5,730	8,700	8,500	8,500	8,500	-2.3%
Construction Supplies								
Small Hardware	7	20	0	25	25	25	25	0.0%
Maintenance Supplies								
Motor Fuel	37	138	72	100	100	100	100	0.0%
Contractual Services								
Equipment Repairs	1,018	87	107	200	271	271	271	35.5%
Data Processing	1,009	1,009	629	1,200	1,100	1,100	1,100	-8.3%
Professional Service	53	0	0	0	0	0	0	NA
Other Contract Serv.	77,926	94,268	114,661	120,000	125,000	125,000	125,000	4.2%
Rental Expenses								
Building Rental	100	100	100	0	0	0	0	NA
Equipment Rental	4,575	0	0	0	0	0	0	NA
Other Rents and Leases	84	30	72	100	100	100	100	0.0%
Other Sundry & Fixed Charges								
Operating Grants	0	0	0	0	25,000	25,000	25,000	NA
Interfund Expenses								
Printing Supplies	2,986	0	0	0	0	0	0	NA
Print & Duplicate	6,337	14,089	17,356	13,500	14,000	14,000	14,000	3.7%
Postage and Box Rent	3,339	3,256	2,669	3,000	2,750	2,750	2,750	-8.3%
Food	260	0	0	0	0	0	0	NA
Motor Fuel	585	566	764	500	750	750	750	50.0%
Vehicle Repairs	149	297	154	500	500	500	500	0.0%
Equipment Repairs	2,268	1,056	990	990	825	825	825	-16.7%
Prop. & Liab. Insurance	2,592	1,680	2,386	0	2,595	2,595	1,975	NA
Other Operating Expenses	<u>140,706</u>	<u>153,400</u>	<u>180,926</u>	<u>192,379</u>	<u>225,281</u>	<u>225,281</u>	<u>224,661</u>	<u>16.8%</u>
TOTAL EXPENSES	<u>477,629</u>	<u>480,079</u>	<u>479,166</u>	<u>488,033</u>	<u>521,707</u>	<u>521,707</u>	<u>518,682</u>	<u>6.3%</u>
LEVY BEFORE ADJUSTMENTS	<u>441,320</u>	<u>448,215</u>	<u>451,234</u>	<u>439,533</u>	<u>449,707</u>	<u>449,707</u>	<u>446,682</u>	<u>1.6%</u>

PARKS

Department: 100-065 to 070 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Robert A. Way
LOCATION: Winnebago County
625 East County Road Y
Oshkosh, WI 54901

TELEPHONE: 232-1961

MISSION STATEMENT:

To provide for the physical maintenance and development of County-owned park lands; offer recreation programs; provide access to, and navigation aides 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.

PROGRAM DESCRIPTION:

PARKS Provide park sites that can serve as a destination with enough and varied support facilities to provide for a daylong recreation experience on the site.

BOAT LANDINGS Provide quality boat launch sites on major bodies of water that possess site amenities and can serve as day use park sites for boaters and non-boaters alike.

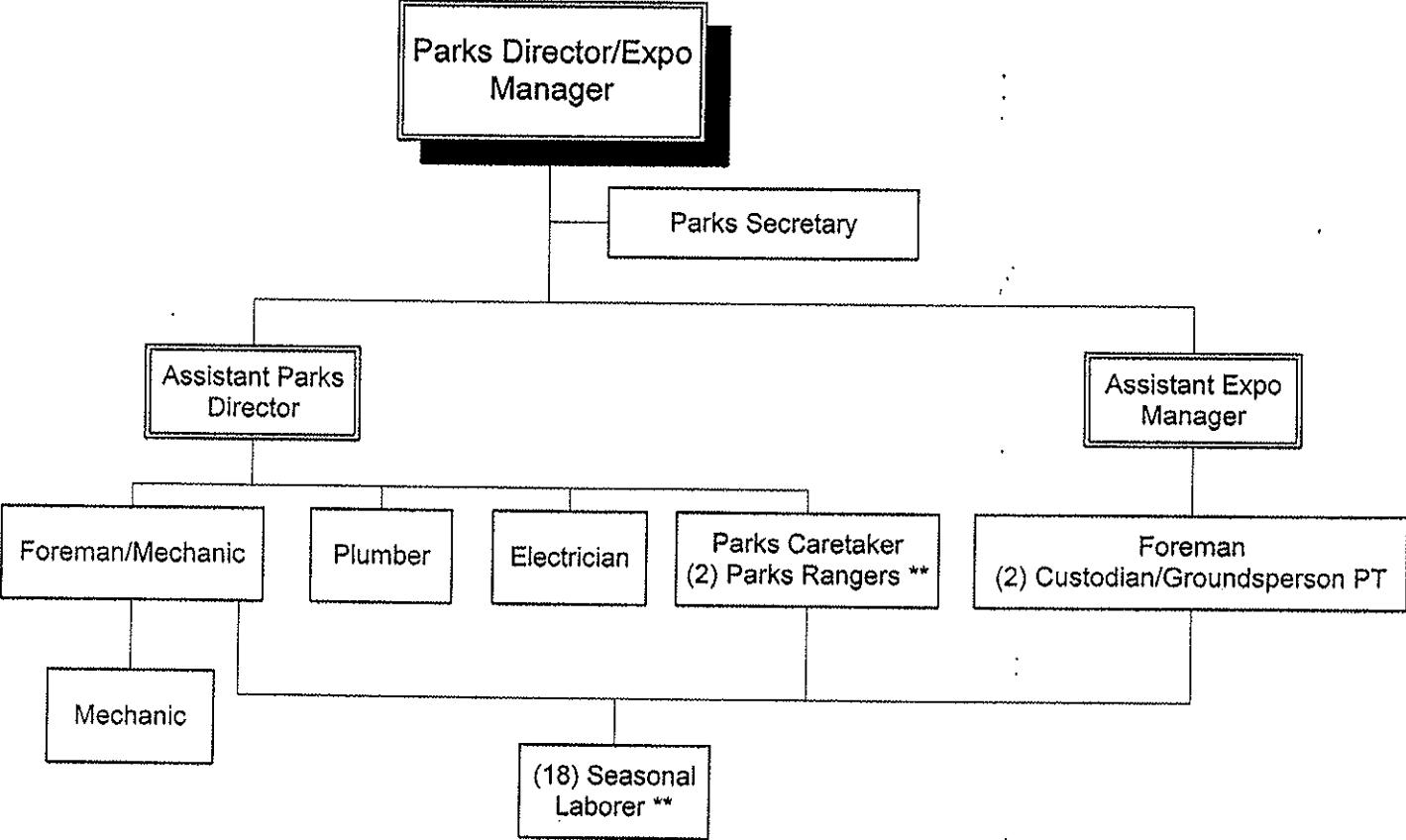
NAVIGATION AIDS Mark major navigation channels throughout the Winnebago County lakes system with both lighted and unlighted buoys to assist boaters in reaching their destination.

RECREATION TRAILS Provide multipurpose trail corridors through ownership and leasing for a variety of recreational activities.

EXPO CENTER Provide a facility where a wide variety of events, festivals, competitive shows and meeting/training sessions can occur.

PRESERVATION AND CONSERVATION AREAS Provide for perpetuation of sensitive lands and areas of historical, archaeological or vegetative significance.

PARKS



** Unclassified Position

PARKS

Department: 100-065 to 070 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Robert A. Way
LOCATION: Winnebago County
625 East County Road Y
Oshkosh, WI 54901

TELEPHONE: 232-1961

2006 ACCOMPLISHMENTS:

1. Continued to utilize funds from the Boat Trailer Parking Fee Program to make improvements at various boat landings. Both the Boom Bay and the Lake Butte des Morts boat landing facilities received a significant amount of attention in '06.
2. Introduced major revisions into the make up of the Parks sponsored Autumn Fest event thus enabling it to be run as a 'pay-as-you-go' function. In general, the new approach centers on deriving revenue from the running of an arts/craft & flea market based operation.
3. Completed grant funded facility improvements that included the establishment of a fishing deck near the north end of the City of Oshkosh's portion of the WIOUWASH Trail. Improvements included installation of a 304 sq. ft. platform that incorporates features designed to address accessibility needs for disabled individuals.
4. Performed further restoration of the Sunnyview Cemetery site with continued development of the wild flower garden, installation of a brick lined flagpole area and displaying of plaque from the Veteran's Administration.
5. Accommodated the scheduling for 10 new Expo clients each of whom presents an opportunity for return bookings. Additionally, Expo facilities were rented-out for 9 wedding receptions as opposed to 5 receptions in '05.
6. Worked with WDNR and private citizens in developing and maintaining a Purple Loosetsrife Bio-Control Demonstration Site. The successful hatching of the bio-control beetles enabled the department to place an abundant supply of the insects at Asylum Point Park as well as in key areas along the WIOUWASH Trail.
7. Phase I of the proposed three year long Community Park Prairie Reconstruction Project was performed with planning, material and equipment support donated by several outside agencies.
8. Installed third phase of security system for both the Parks Work Shop site as well as the Expo buildings and grounds. Noticeable decrease in vandalism and unwarranted repairs to facilities.

9. Completed Wisconsin Focus on Energy audit as it relates to prudent use of utility resources within all Parks facilities. Have proceeded to implement recommendations whenever possible.
10. Successfully negotiated the terms of a multi-year beverage pouring rights agreement that will supply a consequential source of revenue to aid in Parks maintenance operations.

2007 GOALS AND OBJECTIVES

1. Continue utilizing funds from the Boat Trailer Parking Fee Program to perform parking lot expansion, dredging and shorewall restoration work at Osh-O-Nee Boat Landing.
2. Continue to explore opportunities for acquiring grants and other types of sponsorships that will support both the rehabilitation of the Community Park prairie reconstruction areas as well as the development of a Community Park disk golf course.
3. Resume efforts with marketing consultant to capture naming rights and sponsorships at the Expo as well as other applicable Parks facilities.
4. Develop strategies focused on gaining financial support from the various Community Park soccer field user groups to help support a comprehensive fertilizer maintenance program within the Soccer Complex.
5. Integrate new software programming into Parks Administrative operations to allow for improved mapping capabilities as well as to further enhance the department's various marketing components (i.e. website, brochures, flyers, etc.).
6. Engage in an ongoing study aimed at appraising the type and extent of permeation occurring with the establishment of evasive plant species within Parks properties.
7. Implement Phase I of plan to install message centers (kiosks) at all boat landings. Said message centers will serve in centralizing and enclosing the various pieces of information the department provides the public throughout the boating season.
8. Develop and engage in new marketing strategy aimed at enhancing Expo rental opportunities by parties interested in booking mid-week and/or monthly meetings.
9. Continue to expand upon applications for use of the Purple Loosetrife Bio-Control Demonstration Site. Explore grant opportunities to help offset operational cost.
10. Pursue transitioning of Community Park beach facility over to an appropriate form of recreational programming that is entirely self-supporting.

PARKS

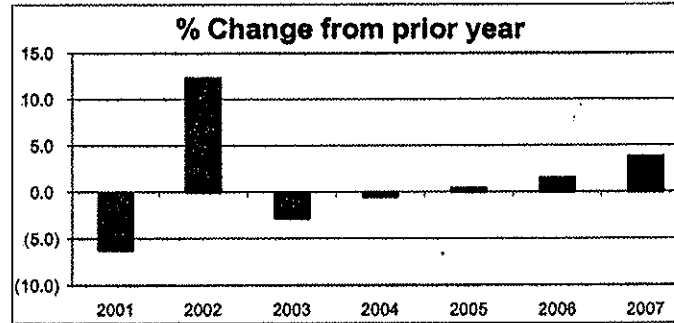
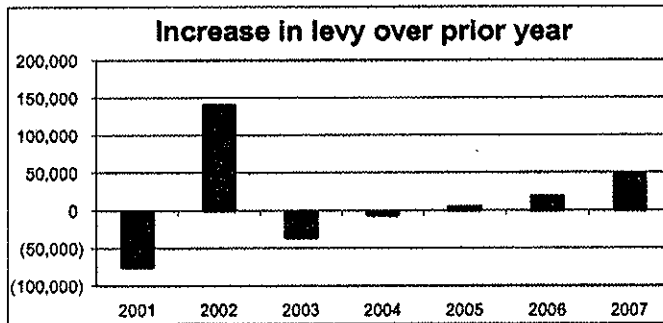
2007 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Full Time	9	10	10	10	9	10	10	10	10	10
Part Time	0	0	0	1	1	2	2	2	2	2
Total	9	10	10	11	10	12	12	12	12	12

There are no changes to the table of organization for 2007.

COUNTY LEVY: The 2007 net levy is \$1,316,735, an increase of \$48,128 or 3.8% from 2006. In 2006 the County applied \$105,000 of boat launch program fund reserves to offset the levy. The County is applying \$60,000 in the 2007 budget to offset the levy.



SIGNIFICANT CHANGES:

Revenues:

Grants - This account is increased by \$20,000 because with most grants having a 50% cost share and with the boat launch fee generating adequate money to cover the county's 50% share, the county will be able to take on more grant projects.

Boat Launching Fees - increased by \$10,000 to more closely reflect history.

Fees and Costs – revenue will be down \$9,000 because of the loss further revenues from Autumn Fest.

Rental Revenue - There is projected to be a reduction of \$85,000 because of the loss of Country USA (\$72,000) and lower income from the racetrack contract.

Expenses:

General Parks- 065

Unemployment compensation – This account will be increased by \$7,500 because older seasonal workers are collecting during the offseason.

Water and Sewer - This account reflects the anticipated utility increase of \$10,000 from the City of Oshkosh for the storm water utility.

Motor Fuel - There is an anticipated rise in the cost of fuel and also to bring the account in line with recent history.

Professional Services - With the elimination of other events at the Autumn Fest there is a corresponding elimination of the contracted services.

Other Equipment - There is a decrease in this account of \$73,500 due to the budget constraints.

Grounds Maintenance – The highway department has done a majority of the needed grounds maintenance projects instead of hiring an outside contractor. Also, the parks department is not planning on doing as much parking lot maintenance in 2007 as in 2006.

Property & Liab. Insurance - This account will increase \$26,339 due to the County reinstating the premiums for 2007.

Recreation Trails- 067

Ground Maintenance - Due to budget restraints the department will decrease this account by \$4,500, a decrease in funding for trail maintenance and brushing.

Boat Landing- 068

Capital Accounts - This account will increase because of a new grant for a boat landing at Boom Bay.

Grounds Maintenance - Decrease in the cost of maintaining the county's buoy system. This more closely represents history.

Equipment Rental - This is a decrease of \$3,700 for rental of porta-potties for boat landings.

Exposition Site- 069

Building Repairs- There is a decrease of \$8,000 because the Expo roof project was completed in 2006..

Grounds Maintenance - The parks department is not planning on doing as much internal work on the property in 2007. The parks department is, also not planning on doing as much general maintenance in 2007 with the highway department.

Other Operating Supplies - With the elimination of County USA there will be significantly less funds spent on cleaning and paper products.

Water and Sewer- This account reflects the anticipated utility increase of \$6,500 from the City of Oshkosh for the storm water utility.

Boat Launch -- 070

Wages - There is a decreases in this account of \$4,450 in order to more closely reflect prior year history.

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
Parks**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	445,651	464,465	523,470	435,970	371,925
Labor	419,045	916,400	916,025	916,025	958,970
Travel	137	2,135	2,538	2,538	1,892
Capital	71,162	340,000	353,500	178,500	120,000
Other Expenditures	258,917	589,438	625,014	610,435	600,648
Total Expenditures	749,262	1,847,973	1,897,077	1,707,498	1,681,510
Levy Before Adjustments	303,610	1,383,508	1,373,607	1,271,528	1,309,585
Adjustments	(105,000)	(105,000)	(105,000)	(105,000)	7,150
Net Levy After Adjustments	198,610	1,278,508	1,268,607	1,166,528	1,316,735

**Winnebago County
Budget Detail - 2007**

**Parks
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Grants	(9,542)	0	23,666	40,000	60,000	60,000	60,000	50.0%
Snowmobile Trails	15,788	21,952	22,380	22,000	22,000	22,000	22,000	0.0%
Intergovernmental	6,246	21,952	46,046	62,000	82,000	82,000	82,000	32.3%
Boat Launching Fees	98,119	120,690	91,976	80,000	90,000	90,000	90,000	12.5%
Fines & Fortetures	98,119	120,690	91,976	80,000	90,000	90,000	90,000	12.5%
Fees And Costs	0	12,244	7,018	19,000	10,000	10,000	10,000	-47.4%
Forms, Copies, Etc.	3	6	24	20	0	0	0	0.0%
Rental Revenues	255,844	256,899	192,217	270,000	185,000	185,000	185,000	-31.5%
Restitution	0	0	400	50	50	50	50	0.0%
Donations	10,413	15,313	1,000	200	150	150	150	-25.0%
Concession Revenue	0	3,301	0	0	0	0	0	NA
Admission	8,470	9,475	0	0	0	0	0	NA
Park Reservations	6,573	5,428	4,376	4,500	4,200	4,200	4,200	-6.7%
Public Services	281,303	302,664	205,035	293,770	199,400	199,400	199,400	-32.1%
Fees & Costs	0	1,835	1,890	0	0	0	0	NA
Photocopy Revenue	0	25	0	0	15	15	15	NA
Intergovernmental Services	0	1,860	1,890	0	15	15	15	NA
Sale Of Prop & Equip	0	0	11,150	0	390	390	390	NA
Other Miscellaneous Revenues	223	485	510	200	120	120	120	-40.0%
Miscellaneous Revenues	223	485	11,660	200	510	510	510	155.0%
TOTAL REVENUES	385,890	447,651	356,608	435,970	371,925	371,925	371,925	-14.7%
Regular Pay	628,189	689,848	610,842	677,226	669,652	669,652	669,652	-1.1%
Overtime	10,662	18,527	16,856	18,187	17,322	17,322	17,322	-4.8%
Wages	638,851	708,375	627,698	695,413	686,974	686,974	686,974	-1.2%
Fringe Benefits	211,991	232,271	241,921	220,612	271,160	271,160	264,496	19.9%
Unemployment Comp	0	0	0	0	7,500	7,500	7,500	NA
Fringes	211,991	232,271	241,921	220,612	278,660	278,660	271,996	23.3%
Total Labor Costs	850,842	940,646	869,619	916,025	965,634	965,634	958,970	4.7%
Registration & Tuition	743	75	577	715	625	625	625	-12.6%
Automobile Allowance	274	264	0	1,208	1,118	800	800	-33.8%
Meals	108	198	289	195	122	122	122	-37.4%
Lodging	206	0	342	400	320	320	320	-20.0%
Other Travel Exp	6	7	0	20	25	25	25	25.0%

**Winnebago County
Budget Detail - 2007**

**Parks
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Travel	1,336	544	1,208	2,538	2,210	1,892	1,892	-25.5%
Buildings	9,167	0	0	0	0	0	0	NA
Other Improvements	55,286	217,017	208,435	105,000	120,000	120,000	120,000	14.3%
Other Equipment	12,889	10,869	25,233	73,500	0	0	0	0.0%
Capital	77,342	227,886	233,669	178,500	120,000	120,000	120,000	-32.8%
Office Expenses								
Office Supplies	1,366	1,181	969	1,275	900	900	900	-29.4%
Stationery and Forms	8,863	6,047	4,009	3,620	4,075	4,075	4,075	12.6%
Printing Supplies	0	223	937	400	325	325	325	-18.8%
Print & Duplicate	0	175	747	800	550	550	550	-31.3%
Postage and Box Rent	202	186	159	250	200	200	200	-20.0%
Computer Supplies	14	0	3	70	0	0	0	0.0%
Computer Software	309	0	0	0	0	0	0	NA
Advertising	2,535	8,142	4,180	2,850	2,200	2,200	2,200	-22.8%
Subscriptions	0	57	0	57	60	60	60	5.3%
Membership Dues	430	260	155	500	350	350	350	-30.0%
Operating Expenses								
Telephone	13,424	11,447	12,556	12,400	13,000	13,000	13,000	4.8%
Food	0	1,096	69	0	0	0	0	NA
Small Equipment	35,129	26,447	17,347	23,665	23,543	23,543	23,543	-0.5%
Legal Fees	301	38	0	0	0	0	0	NA
Other Operating Supplies	29,316	19,111	16,125	15,750	10,850	10,850	10,850	-31.1%
Repairs & Maintenance								
Maintenance - Buildings	28,848	21,528	16,486	16,100	14,300	14,300	14,300	-11.2%
Maintenance - Grounds	18,881	39,596	21,569	22,900	19,200	19,200	19,200	-16.2%
Maintenance - Equipment	16,079	6,069	9,369	8,900	8,100	8,100	8,100	-9.0%
Maintenance-Vehicles	23,423	27,529	38,273	27,000	27,000	27,000	27,000	0.0%
Repair & Maintenance Supplies	760	0	0	0	0	0	0	NA
Other Maint. Supplies	7,393	6,975	3,837	6,850	4,800	4,800	4,600	-32.8%
Maintenance Supplies								
Motor Fuel	(502)	0	5,989	3,500	10,000	10,000	10,000	185.7%
Utilities								
Heat	26,560	28,627	28,988	31,890	34,400	34,400	33,539	5.2%
Power and Light	81,530	87,367	89,640	82,200	84,500	84,500	80,275	-2.3%
Water and Sewer	24,869	51,951	49,616	35,400	52,000	52,000	52,000	46.9%
Contractual Services								
Medical and Dental	1,985	2,596	1,288	2,100	2,100	2,100	2,100	0.0%
Snow Removal	0	0	1,123	0	0	0	0	NA
Other Repair & Maint.-Streets	(40)	0	303	0	0	0	0	NA
Vehicle Repairs	16,760	21,399	12,537	15,000	15,000	15,000	15,000	0.0%
Equipment Repairs	998	3,784	2,031	2,500	2,500	2,500	2,500	0.0%

**Winnebago County
Budget Detail - 2007
Parks
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Grounds Maintenance	102,414	107,997	134,190	134,300	116,500	116,500	116,500	-13.3%
Building Repairs	8,277	12,345	19,471	25,000	16,900	16,900	16,900	-32.4%
Professional Service	10,484	51,878	30,711	24,500	19,500	19,500	19,500	-20.4%
Janitorial Services	3,400	2,900	64	0	0	0	0	NA
Architect & Engineer	1,604	10,125	0	0	0	0	0	NA
Security Service	4,746	645	24	2,360	760	760	760	-67.8%
Operating Licenses & Fees	0	0	0	0	400	400	400	NA
Rental Expenses								
Land Rental	64	48	48	64	48	48	48	-25.0%
Equipment Rental	9,327	12,054	8,003	14,000	8,200	8,200	8,200	-41.4%
Insurance								
Prop & Liab Insurance	0	4,633	2,756	3,800	2,690	2,690	2,690	-29.2%
Operating Licenses & Fees	155	421	486	570	520	520	520	-8.8%
Other Sundry & Fixed Charges								
Operating Grants	22,537	8,618	25,000	0	0	0	0	NA
Other Miscellaneous	7	(5)	43	0	0	0	0	NA
Interfund Expenses								
Printing Supplies	226	0	0	0	0	0	0	NA
Print & Duplicate	480	1,009	1,098	850	700	700	700	-17.8%
Postage and Box Rent	826	1,130	685	700	600	600	600	-14.3%
Maintenance Grounds	10,998	4,135	12,925	14,400	15,400	15,400	15,400	6.9%
Motor Fuel	7,735	12,151	11,945	11,500	13,500	13,500	13,500	17.4%
Equipment Repairs	612	396	396	900	900	900	900	0.0%
Grounds Maintenance	20,264	36,050	51,809	32,100	21,000	21,000	21,000	-34.6%
Prop. & Liab. Insurance	37,956	34,644	33,637	(586)	37,805	37,805	28,363	-4940.1%
Recording Services	0	0	35	0	0	0	0	NA
Other Operating Transfers								
Other Transfers Out	0	30,651	23,010	30,000	30,000	30,000	30,000	0.0%
Other Operating Expenses	<u>581,544</u>	<u>703,654</u>	<u>694,639</u>	<u>610,435</u>	<u>615,176</u>	<u>615,176</u>	<u>600,648</u>	<u>-1.6%</u>
TOTAL EXPENSES	<u>1,511,065</u>	<u>1,872,731</u>	<u>1,799,135</u>	<u>1,707,498</u>	<u>1,703,020</u>	<u>1,702,702</u>	<u>1,681,510</u>	<u>-1.5%</u>
LEVY BEFORE ADJUSTMENTS	<u>1,125,174</u>	<u>1,425,080</u>	<u>1,442,527</u>	<u>1,271,528</u>	<u>1,331,095</u>	<u>1,330,777</u>	<u>1,309,585</u>	<u>3.0%</u>

PARKS PROGRAM BUDGETS

COST CENTER NAME	ORG CODE	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2007 ADOPTED	2006 ADOPTED	2005 ADOPTED	2007 OVER 2006	2006 OVER 2005
PARKS												
Administration	065	944,579	1,892	-	256,966	1,203,437		1,203,437	1,203,627	1,223,539	0.0	(1.6)
Revenues	065						14,926	(14,925)	(23,970)	(30,150)	(37.7)	(20.5)
Swimming Lake	066	-	-	-	4,270	4,270		4,270	6,970	6,655	(38.7)	4.7
Revenues	066							-	-	-	N/A	#DIV/0!
Recreation Trails	067	-	-	-	26,369	26,369		26,369	33,014	35,904	(20.1)	(8.0)
Revenues	067						22,000	(22,000)	(22,000)	(22,500)	0.0	(2.2)
Boat Landings	068	-	-	120,000	109,751	229,751		229,751	232,000	186,195	(1.0)	24.6
Revenues	068						57,000	(57,000)	(40,000)	(30,000)	N/A	N/A
Exhibition Site	069	-	-	-	191,833	191,833		191,833	206,405	219,628	(7.1)	(6.0)
Revenues	069						185,000	(185,000)	(270,000)	(260,000)	(31.5)	3.8
Boat Launch	070	14,391	-	-	11,459	25,850		25,850	25,482	30,077	NA	NA
Revenues	070						93,000	(93,000)	(80,000)	(80,000)	NA	NA
Grand Totals		<u>958,970</u>	<u>1,892</u>	<u>120,000</u>	<u>600,648</u>	<u>1,681,510</u>	<u>371,925</u>	<u>1,309,585</u>	<u>1,271,528</u>	<u>1,279,348</u>	3.0	(0.6)

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2007

<u>Department</u>	<u>Description</u>	<u>Quant</u>	<u>Special Equip (Note)</u>	<u>Other</u>	<u>Capital Outlay</u>
Parks	Restoration & parking lot expansion - Osh-O-Nee Boat Landing	1		120,000	120,000

NOTE: ALL SPECIAL EQUIPMENT SPECIFICATIONS SHALL BE APPROVED BY THE INFORMATION SYSTEMS DIRECTOR

SUMMARY BY DIVISION

	<u>Expenses</u>	<u>Revenues</u>	<u>Adjustments</u>	<u>Levy</u>
PLANNING & ENVIRONMENT				
Register of Deeds	\$ 473,774	\$ 1,110,100	\$ -	\$ (636,326)
Planning	1,000,916	453,350	-	547,566
Tax Lister	154,976	600	(20,000)	134,376
Land Records Modernization	291,135	220,300	(70,835)	-
Land & Water Conservation	921,749	502,929	-	418,820
	<u>\$ 2,842,550</u>	<u>\$ 2,287,279</u>	<u>\$ (90,835)</u>	<u>\$ 464,436</u>

REGISTER OF DEEDS

Department: 100-080 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Julie Pagel
LOCATION: Winnebago County
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-4887

MISSION STATEMENT:

To record, index, and accurately maintain official records and documents of the county relating to vital statistics and real estate as required by State Statutes. Authorized agent of the Department of Commerce for validating forms relating to the Wisconsin Rental Energy Code.

PROGRAM DESCRIPTION:

LAND RECORDS: Index and maintain the history of all lands located in Winnebago County and provide public access to those records.

VITAL RECORDS: Index all vital records including births, deaths, marriages and military discharges.

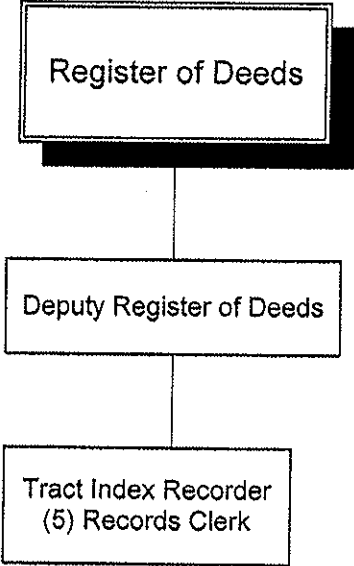
UCC: File and provide copies of all Realty related Uniform Commercial Code documents; maintain and provide copies and searches for all additional filings prior to July 1, 2001.

CHILD SUPPORT LIEN DOCKET: Provide public access information and search assistance for all child support arrears information.

INTER-DEPARTMENTAL SERVICES: Share resources with other departments.

PRESERVATION: Preserve information contained in old record books through filming, scanning, and back entry of information into the automated data bank.

REGISTER OF DEEDS



REGISTER OF DEEDS

Department: 100-080 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD:
LOCATION:

Julie Pagel
Winnebago County Courthouse
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-4887

2006 ACCOMPLISHMENTS:

1. Back-indexed and scanned 30 to 35% of existing vital records in addition to preserving new records.
2. Continued to increase number of off-site internet access contracts.
3. Implemented e-recording of land documents, thereby saving postage and offering improved customer service.
4. Continuation of back-indexing and imaging to work on completing Disaster Recovery Plan.
5. Complied with Wisconsin Dept of Revenue requirement to offer e-recording of real estate transfer forms.
6. Added the capability to offer applications for vital records via the internet.

2007 GOALS AND OBJECTIVES:

1. Continue imaging and back-indexing land and vital records for historical preservation and disaster recovery.
2. Continue to increase off-site internet access contracts.
3. Increase amount of e-recording by adding document types, thereby improving customer service and saving postage costs.
4. Continue development of Disaster Recovery Plan.

REGISTER OF DEEDS

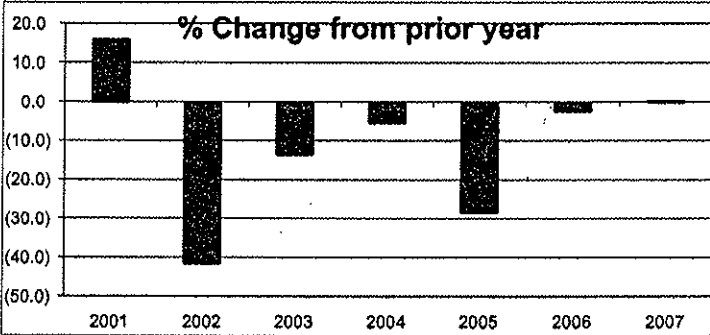
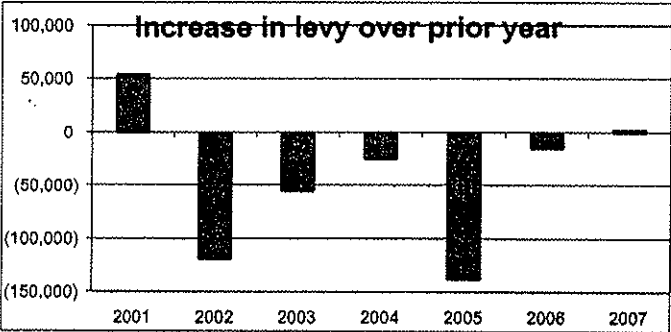
2007 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Full Time	9	9	8	8	9	9	9	9	8	8
Part Time	0	0	0	0	0	0	0	0	0	0
Total	9	9	8	8	9	9	9	9	8	8

There are no changes to the table of organization in 2007.

COUNTY LEVY: The Register of Deeds office has more revenues than expenditures. As such, there is no tax levy for this operation. The excess of revenues over expenditures for 2007 is projected to be \$636,326, a decrease of \$2,115 or 0.3% under 2006. This decrease translates into an overall increase in total County tax levy. That is why the graph below shows this as an increase.



SIGNIFICANT CHANGES:

Revenue:

Transfer Tax - This account is projected to increase by \$80,000 to more closely reflect previous years.

Fees and Costs - This account is reduced by \$30,000 because the program that allows subscription web users to access filed information for a fee is generating less fees than projected.

Forms and copy revenue - is projected to increase about \$15,000. There are increases in the number of Internet contracts projected.

Recording fee revenues – are projected to decrease about \$30,000 under the 2006 budget. This is being budgeted lower because of the reduced number of mortgage refinancing and other real estate transactions that are projected to take place as interest rates continue to rise.

Expenses:

Total Labor and Fringe - There is an increase in this category of \$26,167 due to the normal increases and the account was under budgeted in 2006.

Professional Services – There was an error when this account was budgeted in 2006. The \$12,245 increase is a correction of this error.

**Financial Summary
Register of Deeds**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	539,606	1,067,100	1,075,250	1,075,250	1,110,100
Labor	199,559	392,208	401,208	392,208	418,375
Travel	632	1,310	1,310	1,310	2,072
Capital	-	-	-	-	-
Other Expenditures	18,544	51,986	44,691	43,291	53,327
Total Expenditures	218,735	445,504	447,209	436,809	473,774
Levy Before Adjustments	(320,872)	(621,596)	(628,041)	(638,441)	(636,326)
Adjustments	-	-	-	-	-
Net Levy After Adjustments	(320,872)	(621,596)	(628,041)	(638,441)	(636,326)

**Winnebago County
Budget Detail - 2007
Register of Deeds**

100 - 080

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Taxes	418,224	481,351	431,565	370,000	450,000	450,000	450,000	21.6%
Fees And Costs	0	7,050	40,455	80,000	50,000	50,000	50,000	-37.5%
Forms, Copies, Etc.	104,687	91,157	74,395	75,000	90,000	90,000	90,000	20.0%
Recording Fees	879,609	587,350	560,350	550,000	520,000	520,000	520,000	-5.5%
Public Services	984,296	685,556	675,199	705,000	660,000	660,000	660,000	-8.4%
Forms, Copies, Etc.	0	0	3	0	0	0	0	NA
Recording Fees	414	177	500	250	100	100	100	-60.0%
Interfund Revenues	414	177	503	250	100	100	100	-60.0%
Other Miscellaneous Revenues	12	0	2,120	0	0	0	0	NA
Miscellaneous Revenues	12	0	2,120	0	0	0	0	NA
TOTAL REVENUES	1,402,945	1,147,085	1,109,387	1,075,250	1,110,100	1,110,100	1,110,100	3.2%
Regular Pay	266,494	267,275	280,603	265,467	279,326	279,326	279,326	5.2%
Overtime	10,760	0	0	0	0	0	0	NA
Wages	277,253	267,275	280,603	265,467	279,326	279,326	279,326	5.2%
Fringe Benefits	118,262	127,072	142,242	126,741	142,456	142,456	139,049	9.7%
Fringes	118,262	127,072	142,242	126,741	142,456	142,456	139,049	9.7%
Total Labor Costs	395,516	394,347	422,844	392,208	421,782	421,782	418,375	6.7%
Registration & Tuition	235	240	200	300	400	400	400	33.3%
Automobile Allowance	319	483	479	700	1,300	1,300	1,300	85.7%
Meals	30	48	27	50	0	0	0	0.0%
Lodging	124	372	248	260	372	372	372	43.1%
Other Travel Exp	109	25	0	0	0	0	0	NA
Travel	817	1,168	954	1,310	2,072	2,072	2,072	58.2%
Other Equipment	0	0	54,631	0	0	0	0	NA
Capital	0	0	54,631	0	0	0	0	NA
Office Expenses								
Office Supplies	2,777	2,042	1,879	2,500	2,500	2,500	2,500	0.0%
Stationery and Forms	1,661	1,852	3,380	2,000	2,000	2,000	2,000	0.0%
Printing Supplies	742	1,478	2,523	2,000	1,500	1,500	1,500	-25.0%
Print & Duplicate	1,173	1,366	0	1,800	1,500	1,500	1,500	-16.7%
Postage and Box Rent	40	92	86	50	50	50	50	0.0%

**Winnebago County
Budget Detail - 2007
Register of Deeds
100 - 080**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Computer Supplies	178	1,058	0	1,000	500	500	500	-50.0%
Computer Software	0	0	675	0	0	0	0	NA
Subscriptions	0	0	105	200	150	150	150	-25.0%
Membership Dues	0	100	100	180	100	100	100	-44.4%
Operating Expenses								
Telephone	1,986	1,959	1,725	2,200	2,000	2,000	2,000	-9.1%
Small Equipment	958	396	861	700	700	700	700	0.0%
Meals-Other	0	0	0	0	50	50	50	NA
Contractual Services								
Equipment Repairs	7,679	8,127	8,339	8,831	8,500	8,500	8,500	-3.7%
Professional Service	0	905	8,210	2,700	14,945	14,945	14,945	453.5%
Microfilming Services	846	892	1,260	0	1,000	1,000	1,000	NA
Insurance								
Prop & Liab Insurance	0	30	15	30	30	30	30	0.0%
Operating Licenses & Fees	0	40	20	100	50	50	50	-50.0%
Other Sundry & Fixed Charges								
Other Miscellaneous	7	0	0	0	0	0	0	NA
Interfund Expenses								
Printing Supplies	544	0	0	0	0	0	0	NA
Print & Duplicate	1,120	2,848	2,832	3,000	2,000	2,000	2,000	-33.3%
Postage and Box Rent	19,560	14,353	13,338	15,000	14,000	14,000	14,000	-6.7%
Equipment Repairs	2,400	858	792	1,000	858	858	858	-14.2%
Microfilming Services	5	0	0	0	0	0	0	NA
Prop. & Liab. Insurance	1,176	1,212	1,271	0	1,192	1,192	894	NA
Other Operating Expenses	<u>42,850</u>	<u>39,608</u>	<u>47,391</u>	<u>43,291</u>	<u>53,625</u>	<u>53,625</u>	<u>53,327</u>	<u>23.2%</u>
TOTAL EXPENSES	<u>439,183</u>	<u>435,124</u>	<u>525,820</u>	<u>436,809</u>	<u>477,479</u>	<u>477,479</u>	<u>473,774</u>	<u>8.5%</u>
LEVY BEFORE ADJUSTMENTS	<u>(963,763)</u>	<u>(711,961)</u>	<u>(583,567)</u>	<u>(638,441)</u>	<u>(632,621)</u>	<u>(632,621)</u>	<u>(636,326)</u>	<u>-0.3%</u>

PLANNING

Department: 100-086 to 089 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Jerry Bougie
LOCATION: Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54903

TELEPHONE: 236-4839

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

LAND USE PLANNING Prepare and implement ordinances and studies related to land use issues in Winnebago County.

SUBDIVISION REVIEW Review subdivision plats to conform to County ordinances and State Statutes.

REMONUMENTATION PROGRAM Administer annual program for maintenance of government corners and GPS to ensure proper measurements of property lines.

ZONING To assure sound land use growth through providing courteous and efficient staff assistance.

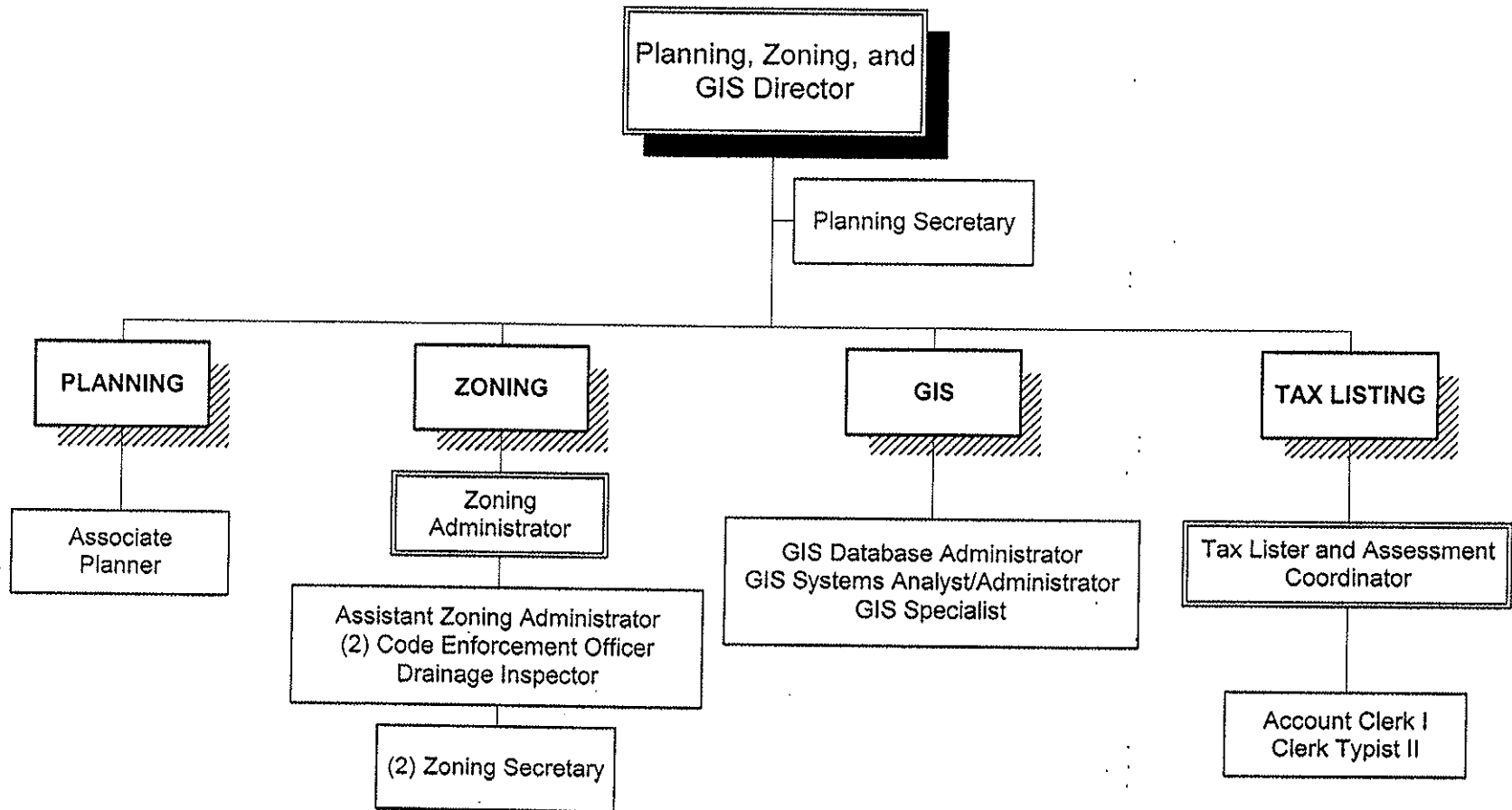
GEOGRAPHIC INFORMATION SYSTEM (GIS) To maintain the GIS database and provide data to all users.

PROPERTY LISTER To assist cities and towns in annual tax roll preparation and to provide general property listing services and information to the public. Provide to municipal assessors all deed transfers, partitions of land, name and address updates, acreage, assessment and legal description changes. Provide to municipal clerks updated total for all municipal assessing.

PROMOTE WINNEBAGO COUNTY Promote Winnebago County and its communities through combined marketing efforts through the use of public relations, advertising, and other marketing tools.

ECONOMIC DEVELOPMENT Develop industrial parks & economic development in the County & its local communities for the purposes of increasing the tax base & creating job opportunities through the Industrial Development Board Revolving Loan Fund & Per Capita Funding Programs.

PLANNING AND ZONING



PLANNING

Department: 100-086 to 089 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Jerry Bougie
LOCATION: Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54901

Telephone: 236-4839

2006 ACCOMPLISHMENTS:

Planning

1. Led and coordinated the adoption of the Winnebago County's first Comprehensive Plan for adoption at the County Board meeting on March 22. Successfully worked with local units of government, general public, County Planning and Zoning Committee and other County staff to work out pre-adoption issues.
2. Prepared necessary steps and processes to begin implementation of the Winnebago County Comprehensive Plan.
3. Successfully implemented projects listed in the State adopted County Land Records Plan for land records modernization.
4. Successfully completed project to GPS and remonument County section corners for accurate property boundaries that assist surveyors, engineers, property owners and local governments.
5. Assisted with County promotion and economic development through staffing and coordinating the County Industrial Development Board and partnering with local units of government.

GIS

1. Completed the tasks set forth by the Wisconsin Emergency Management Task Force (WEMTF) in completing the "Final Report of the Wisconsin Land Information Association Emergency Management Task Force – June 2006" which recommends what is needed in getting County Emergency Management and GIS personnel to communicate more closely, work together as a team, and get prepared for what needs to be done in an event of a man-made or natural disaster.
2. Completed the modification and printing of the updated "Official County Road Map of Winnebago County".

3. Completed the modifications of the County shore-land zoning layer so it is consistent with the new floodplain regulations.
4. Completed and accepted the digital TIF images of the 2005 aerial photo project.
5. Completed updates to the GIS website.

Zoning

1. Successfully passed Insurance Services Audit of floodplain administration program resulting in continued reduction in flood insurance premiums for residents of unincorporated areas of the County.
2. Adopted new Airport Zoning provisions in cooperation with the City of Oshkosh resulting in more realistic and justifiable administration of airport restrictions.

Property Lister

1. Completed municipal work rolls for all (18) municipalities by March 2006. We have maintained this exceptional time frame for the past 5 years.
2. Continued to review tax system for problems and collaborated with software vendor for resolutions to problematic issues, including significant program reviews and testing on vendor tax system updates.
3. Ongoing integration of a program for electronic downloading and uploading of the assessment rolls into annual municipal functions, which includes assisting and working with multiple vendors and assessors.
4. Provided current 2006 and future 2007 parcel information to GIS for mapping and internet use.
5. Updated parcel information in tax system on a daily basis, providing current information for all users including the county internet site.
6. Reviewed preliminary certified survey maps (logs) in a timely manner.
7. Reviewed preliminary subdivision plats in a timely manner.
8. Created future parcels and information on splits for 2007.
9. Made advancements towards uniformity of parcel addresses with GIS and Planning addressing.
10. Continued to investigate problem documents.
11. Cut budget labor costs concerning the Clerk Typist II position.

2007 GOALS & OBJECTIVES:

Planning

- 1. Begin implementation of Winnebago County Comprehensive Plan, as it will be utilized by the County, local governments and the public to assist in guiding sound land use decisions.**
- 2. Begin process to conduct comprehensive revision of the County Zoning Ordinance as a result of the Comprehensive Plan.**
- 3. Implement the other recommendations identified in the County Comprehensive Plan.**
- 4. Conduct additional implementation projects listed in the Land Records Plan.**
- 5. Conduct additional promotion and economic development activities with the Industrial Development Board and partnering with local units of government.**

GIS

- 1. Be a participant in a 6 county pilot project for getting the 6 Emergency Management and GIS Offices to follow the recommendations set forth in the "Final Report of the Land Information Association Task Force – June 2006", and in-turn link up with the Wisconsin Emergency Management Office in Madison, WI.**
- 2. Develop an automated procedure in producing PDF maps, for maintaining copyright status, of GIS layers that have been updated within the WINGS Project.**
- 3. Create Geo-PDF files for specialty GIS applications relating to Emergency Management, Sheriff's Department, Parks and any other potential department that have GIS needs.**
- 4. Explore additional open source software applications.**
- 5. Continue the implementation of the State adopted "Land Records Plan for Winnebago County".**

Zoning

- 1. Finalize aspects of Countywide septic maintenance program as required by State Code. Program to begin in January 2008**
- 2. Commence administration and implementation of zoning, sanitary and subdivision ordinances in conjunction with adopted County Comprehensive Plan.**

Property Lister

1. To serve the municipalities efficiently.
2. To meet and exceed state requirement date guidelines for work completion.
3. To review preliminary certified survey maps (logs) and subdivision plats in a timely manner.
4. To maintain documents on a daily basis to avoid backlog of deeds.
5. To maintain 2007-2008 splits in year 2007, exceeding expectations of municipalities.
6. To continue tax system updates and collaborate with vendors for review and adjustments of electronic filing of assessment rolls.
7. To maintain current workload with Clerk Typist II position as part-time, in lieu of full-time.

PLANNING & ZONING

2007 BUDGET NARRATIVE HIGHLIGHTS

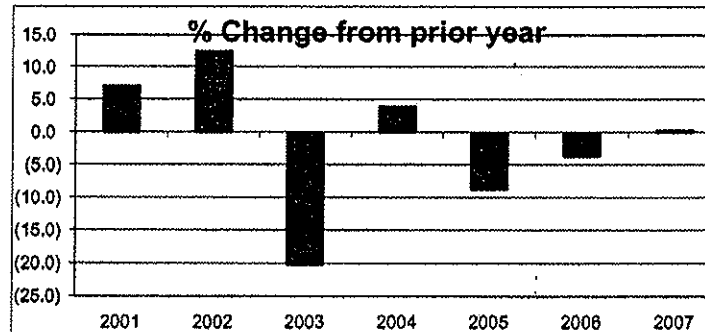
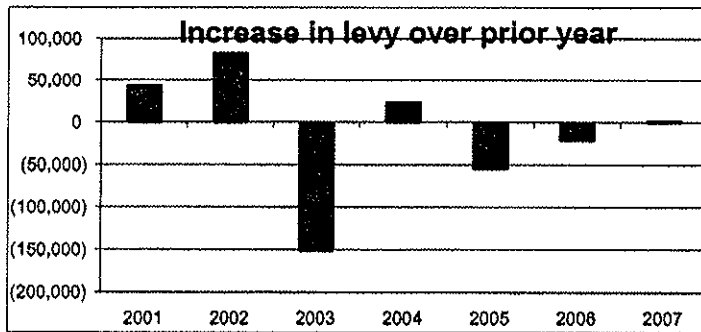
NOTE: This section contains Planning, Zoning, Geographic Information Systems (GIS), and Tax Lister. All of these areas report to the County Planner. The financial information for Planning **excludes** the Tax Lister from the totals. The Tax Lister data is shown separately because it is a special apportionment.

DEPARTMENT STAFFING (including Tax Lister):

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Full Time	16	16	16	16	16	16	16	16	16	16
Part Time	0	0	0	0	0	0	0	0	0	0
Total	16	16	16	16	16	16	16	16	16	16

There are no changes to the table of organization for 2007.

COUNTY LEVY PLANNING DEPT (EXCLUDING TAX LISTER): The tax levy for 2007 is \$547,566, an increase of \$1,593 or 0.3% over 2006.



SIGNIFICANT CHANGES:

Overall, the Planning and Zoning Department tax levy is up \$1,593. The most significant change relates to increases in fee revenue. Fees are being increased in an effort to cover more of the costs of providing the services. Details for other individual accounts follow below:

Revenues:

Zoning

Wisconsin Fund – Fee increase because of additional applications pending in 2007 up \$7,825.

Zoning Permits – Decrease due to lower construction than past 10 year average, down by \$9,385.

Sanitation Permits - Decrease due to lower construction than past 10 year average, down by \$12,580.

Stormwater Permits - Fee increase to maintain revenue percentage to cost up \$6,810.

Forms and copies - Fee increase for certified survey maps to maintain percentage of cost up \$7,525.

Zoning Fees - Decrease due to lower construction than past 10 year average, down by \$12,505.

GIS

Forms and copies- This account will go down by about \$4,000 due to the ability for the general public to access and print the maps from the county web-site.

Expenses:

Planning

Professional Services – Decrease in account of \$19,000 due to services not needed.

Zoning

Enforcement Services – Major case was settled in 2006 and additional money is not needed for 2007, down by \$5,000.

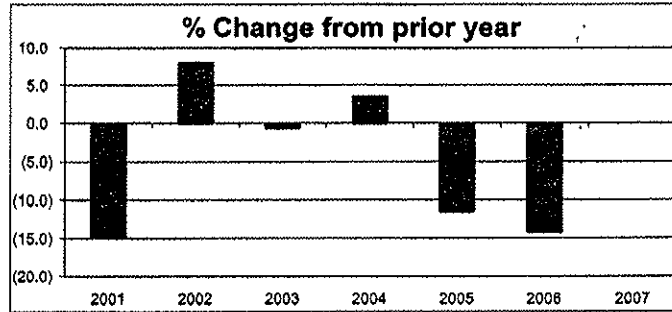
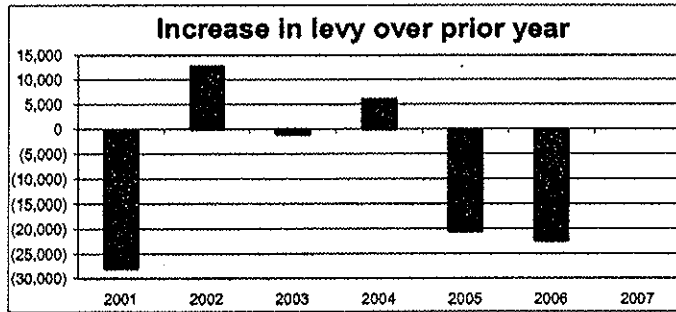
Operating Grants – Additional Wisconsin Fund applications pending, up by \$7,825.

Microfilming Services - Decrease due to scanning being done in the department and not using microfilming anymore, down by \$8,000.

GIS

Data Processing - Decrease of \$20,000 due to moving software support to the Land Records Modernization department.

LEVY FOR TAX LISTER: The net tax levy for this function is \$134,376, a decrease of \$937, or 0.6% less than 2006. We applied \$20,000 of reserve funds to reduce the 2006 and 2007 tax levy for the Tax Lister. This levy is a special apportionment and is not levied to all municipalities of the County. As such we must reserve any unused funds from that department at year end and carry them forward to be applied against the Tax Lister levy in the succeeding or future years.



SIGNIFICANT CHANGES:

There are no significant changes.

FUND BALANCE – TAX LISTER: 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
Planning (Excludes Tax Lister)**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	200,037	419,644	484,360	484,360	453,350
Labor	439,893	883,438	884,698	884,698	899,067
Travel	2,606	5,325	6,690	6,690	6,620
Capital	-	-	-	-	-
Other Expenditures	44,406	98,276	130,945	138,945	95,229
Total Expenditures	486,905	987,039	1,022,333	1,030,333	1,000,916
Levy Before Adjustments	286,868	567,395	537,973	545,973	547,566
Adjustments	-	-	-	-	-
Net Levy After Adjustments	286,868	567,395	537,973	545,973	547,566

**Winnebago County
Budget Detail - 2007
Planning (Excludes Tax Lister)
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Grants	43,537	0	0	0	0	0	0	NA
Wisconsin Fund	15,421	8,749	16,666	11,500	19,325	19,325	19,325	68.0%
Intergovernmental	<u>58,958</u>	<u>8,749</u>	<u>16,666</u>	<u>11,500</u>	<u>19,325</u>	<u>19,325</u>	<u>19,325</u>	<u>68.0%</u>
Zoning Permits	88,990	98,535	114,745	130,665	121,280	121,280	121,280	-7.2%
Sanitation Permits	78,270	91,190	79,205	110,095	97,515	97,515	97,515	-11.4%
Storm Water Permits	10,500	22,540	44,009	42,750	49,560	49,560	49,560	15.9%
Licenses & Permits	<u>177,760</u>	<u>212,265</u>	<u>237,959</u>	<u>283,510</u>	<u>268,355</u>	<u>268,355</u>	<u>268,355</u>	<u>-5.3%</u>
County Fines	778	0	684	500	600	600	600	-20.0%
Fines & Forfeitures	<u>778</u>	<u>0</u>	<u>684</u>	<u>500</u>	<u>600</u>	<u>600</u>	<u>600</u>	<u>20.0%</u>
Forms, Copies, Etc.	37,608	40,106	40,301	55,700	51,000	51,000	51,000	-8.4%
Zoning Fees	66,111	69,092	78,905	97,850	82,570	82,570	82,570	-15.6%
Public Services	<u>103,718</u>	<u>109,198</u>	<u>119,206</u>	<u>153,550</u>	<u>133,570</u>	<u>133,570</u>	<u>133,570</u>	<u>-13.0%</u>
Forms, Copies, Etc.	431	350	0	0	0	0	0	NA
D.P. Services	3,504	3,900	2,900	4,300	500	500	500	-88.4%
Interfund Revenues	<u>3,935</u>	<u>4,250</u>	<u>2,900</u>	<u>4,300</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>-88.4%</u>
Other Transfers In	50,000	31,000	71,000	31,000	31,000	31,000	31,000	0.0%
Other Operating Transfers	<u>50,000</u>	<u>31,000</u>	<u>71,000</u>	<u>31,000</u>	<u>31,000</u>	<u>31,000</u>	<u>31,000</u>	<u>0.0%</u>
TOTAL REVENUES	<u>395,149</u>	<u>365,462</u>	<u>448,415</u>	<u>484,360</u>	<u>453,350</u>	<u>453,350</u>	<u>453,350</u>	<u>-6.4%</u>
Regular Pay	586,275	628,708	603,021	640,466	653,433	653,433	653,433	2.0%
Overtime	1,157	754	536	3,660	2,382	2,382	2,382	-34.9%
Witness Expense	(32)	0	0	0	0	0	0	NA
Wages	<u>587,400</u>	<u>629,462</u>	<u>603,557</u>	<u>644,126</u>	<u>655,815</u>	<u>655,815</u>	<u>655,815</u>	<u>1.8%</u>
Fringe Benefits	214,571	221,965	225,690	240,572	249,210	249,210	243,252	1.1%
Fringes	<u>214,571</u>	<u>221,965</u>	<u>225,690</u>	<u>240,572</u>	<u>249,210</u>	<u>249,210</u>	<u>243,252</u>	<u>1.1%</u>
Total Labor Costs	<u>801,971</u>	<u>851,427</u>	<u>829,247</u>	<u>884,698</u>	<u>905,025</u>	<u>905,025</u>	<u>899,067</u>	<u>1.6%</u>
Registration & Tuition	3,461	2,369	2,793	2,465	2,115	2,115	2,115	-14.2%
Automobile Allowance	1,254	1,119	773	1,150	1,600	1,600	1,600	39.1%
Vehicle Lease	90	820	950	1,080	1,080	1,080	1,080	0.0%
Commercial Travel	1,036	376	603	0	0	0	0	NA
Meals	497	426	354	560	500	500	500	-10.7%
Lodging	1,906	1,729	1,404	1,350	1,250	1,250	1,250	-7.4%
Other Travel Exp	106	134	62	85	75	75	75	-11.8%

**Winnebago County
Budget Detail - 2007
Planning (Excludes Tax Lister)
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Travel	8,350	8,973	6,940	6,690	6,620	6,620	6,620	-1.0%
Other Equipment	0	15,000	0	0	0	0	0	NA
Capital	0	15,000	0	0	0	0	0	NA
Office Expenses								
Office Supplies	1,336	1,105	1,805	1,650	1,400	1,400	1,400	-15.2%
Stationery and Forms	133	169	208	400	350	350	350	-12.5%
Printing Supplies	98	538	606	550	550	550	550	0.0%
Print & Duplicate	104	2,904	78	500	300	300	300	-40.0%
Postage and Box Rent	8	11	34	100	100	100	100	0.0%
Computer Supplies	3,316	2,758	3,303	3,700	3,350	3,350	3,350	-9.5%
Computer Software	400	97	187	400	300	300	300	-25.0%
Subscriptions	625	538	486	635	580	580	580	-8.7%
Membership Dues	1,118	847	1,193	1,375	1,375	1,375	1,375	0.0%
Publish Legal Notices	8,376	8,597	8,790	10,100	8,900	8,900	8,900	-11.9%
Photo Processing	30	10	0	25	25	25	25	0.0%
Operating Expenses								
Telephone	3,060	2,857	2,688	3,650	3,350	3,350	3,350	-8.2%
Food	149	100	59	125	100	100	100	-20.0%
Small Equipment	2,537	446	460	700	700	700	700	0.0%
Legal Fees	463	608	304	500	500	500	500	0.0%
Other Operating Supplies	7	7	0	25	25	25	25	0.0%
Meals-Other	25	0	0	0	0	0	0	NA
Other Travel Exp-Other	0	25	0	0	0	0	0	NA
Lodging-Other	89	0	0	0	0	0	0	NA
Repairs & Maintenance								
Maintenance - Grounds	15	15	0	50	25	25	25	-50.0%
Maintenance Supplies								
Motor Fuel	0	0	5	0	0	0	0	NA
Contractual Services								
Vehicle Repairs	0	838	100	400	350	350	350	-12.5%
Equipment Repairs	1,773	1,395	1,433	1,408	590	590	590	-58.1%
Transcription Services	2,721	2,135	2,760	3,000	3,000	3,000	3,000	0.0%
Data Processing	19,529	30,019	8,158	20,000	0	0	0	0.0%
Professional Service	70,569	20,873	17,921	40,200	21,200	21,200	21,200	-47.3%
Enforcement Services	0	0	0	10,000	5,000	5,000	5,000	-50.0%
Insurance								
Operating Licenses & Fees	165	225	408	365	0	0	0	0.0%
Other Sundry & Fixed Charges								
Operating Grants	15,421	8,749	16,668	11,500	19,325	19,325	19,325	68.0%
Cost Allocations								
Microfilm Services	20	97	0	0	0	0	0	NA

**Winnebago County
Budget Detail - 2007
Planning (Excludes Tax Lister)
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Interfund Expenses								
Printing Supplies	892	0	0	0	0	0	0	NA
Print & Duplicate	1,519	3,477	5,974	3,100	4,500	4,500	4,500	45.2%
Postage and Box Rent	6,254	5,530	5,110	6,200	5,350	5,350	5,350	-13.7%
Motor Fuel	1,287	1,624	1,666	1,000	1,500	1,500	1,500	50.0%
Vehicle Repairs	1,337	216	367	700	600	600	600	-14.3%
Equipment Repairs	2,280	1,320	1,320	1,287	1,386	1,386	1,386	7.7%
Microfilming Services	8,148	9,147	5,495	8,000	0	0	0	0.0%
Other Contract Services	8,602	5,880	7,891	7,300	7,300	7,300	7,300	0.0%
Prop. & Liab. Insurance	4,548	4,560	4,487	0	4,263	4,263	3,198	NA
Other Operating Expenses	<u>164,750</u>	<u>117,717</u>	<u>99,959</u>	<u>138,945</u>	<u>96,294</u>	<u>96,294</u>	<u>95,229</u>	<u>-31.5%</u>
TOTAL EXPENSES	<u>975,072</u>	<u>991,116</u>	<u>936,147</u>	<u>1,030,333</u>	<u>1,007,939</u>	<u>1,007,939</u>	<u>1,000,916</u>	<u>-2.9%</u>
LEVY BEFORE ADJUSTMENTS	<u>579,922</u>	<u>625,655</u>	<u>487,732</u>	<u>545,973</u>	<u>554,589</u>	<u>554,589</u>	<u>547,566</u>	<u>0.3%</u>

**Financial Summary
Tax Lister**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	438	600	600	600	600
Labor	56,433	127,490	134,481	134,481	134,071
Travel	-	600	600	600	300
Capital	-	-	-	-	-
Other Expenditures	10,776	20,839	20,832	20,832	20,605
Total Expenditures	67,210	148,929	155,913	155,913	154,976
Levy Before Adjustments	66,772	148,329	155,313	155,313	154,376
Adjustments	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Net Levy After Adjustments	46,772	128,329	135,313	135,313	134,376

**Winnebago County
Budget Detail - 2007
Tax Lister
100 - 089**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Forms, Copies, Etc.	1,159	1,005	1,442	600	600	600	600	0.0%
Public Services	1,159	1,005	1,442	600	600	600	600	0.0%
TOTAL REVENUES	1,159	1,005	1,442	600	600	600	600	0.0%
Regular Pay	100,658	85,631	84,731	96,187	99,931	99,931	99,931	3.9%
Wages	100,658	85,631	84,731	96,187	99,931	99,931	99,931	3.9%
Fringe Benefits	42,344	30,663	26,561	38,294	34,976	34,976	34,140	-10.8%
Fringes	42,344	30,663	26,561	38,294	34,976	34,976	34,140	-10.8%
Total Labor Costs	143,002	116,294	111,292	134,481	134,907	134,907	134,071	-0.3%
Registration & Tuition	0	0	0	150	75	75	75	-50.0%
Automobile Allowance	0	0	0	150	75	75	75	-50.0%
Meals	0	0	0	150	75	75	75	-50.0%
Lodging	0	0	0	150	75	75	75	-50.0%
Travel	0	0	0	600	300	300	300	-50.0%
Office Expenses								
Office Supplies	954	1,632	4,127	5,000	4,500	4,500	4,500	-10.0%
Printing Supplies	0	391	226	600	600	600	600	0.0%
Computer Software	1,746	1,184	1,184	2,329	2,385	2,385	2,385	2.4%
Subscriptions	0	(0)	0	0	0	0	0	NA
Membership Dues	40	40	40	40	40	40	40	0.0%
Photo Processing	2,975	(2,975)	0	0	0	0	0	NA
Operating Expenses								
Telephone	929	844	791	900	800	800	800	-11.1%
Food	207	150	149	150	150	150	150	0.0%
Small Equipment	0	0	0	500	300	300	300	-40.0%
Contractual Services								
Equipment Repairs	1,416	1,497	1,497	1,125	1,370	1,370	1,370	21.8%
Data Processing	7,458	7,325	7,675	7,625	7,625	7,625	7,625	0.0%
Interfund Expenses								
Printing Supplies	454	0	0	0	0	0	0	NA
Print & Duplicate	1,513	1,560	1,346	1,700	1,700	1,700	1,700	0.0%

Winnebago County
Budget Detail - 2007
Tax Lister
100 - 089

<u>Description</u>	<u>2003</u> <u>ACTUAL</u>	<u>2004</u> <u>ACTUAL</u>	<u>2005</u> <u>ACTUAL</u>	<u>2006</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>2007</u> <u>REQUEST</u> <u>BUDGET</u>	<u>2007</u> <u>EXECUTIVE</u> <u>BUDGET</u>	<u>2007</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>% Change</u> <u>From 2006</u> <u>Adopted to</u> <u>2007 Adopted</u>
Postage and Box Rent	55	53	39	100	100	100	100	0.0%
Computer Supplies	336	350	286	400	400	400	400	0.0%
Equipment Repairs	756	363	363	363	330	330	330	-9.1%
Prop. & Liab. Insurance	624	540	505	0	406	406	305	NA
Other Operating Expenses	<u>19,464</u>	<u>12,955</u>	<u>18,229</u>	<u>20,832</u>	<u>20,706</u>	<u>20,706</u>	<u>20,605</u>	<u>-1.1%</u>
TOTAL EXPENSES	<u>162,466</u>	<u>129,248</u>	<u>129,521</u>	<u>155,913</u>	<u>155,913</u>	<u>155,913</u>	<u>154,976</u>	<u>-0.6%</u>
LEVY BEFORE ADJUSTMENTS	<u>161,307</u>	<u>128,244</u>	<u>128,078</u>	<u>155,313</u>	<u>155,313</u>	<u>155,313</u>	<u>154,376</u>	<u>-0.6%</u>

PLANNING PROGRAM BUDGETS

COST CENTER NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2007 ADOPTED	2006 ADOPTED	2005 ADOPTED	2007 OVER 2006	2006 OVER 2005
PLANNING												
Planning	086	290,308	1,575	-	9,469	301,350		301,350	310,692	315,274	(3.0)	(1.5)
Revenues	086						-	-	-	-	N/A	N/A
Zoning	087	441,712	3,195	-	80,798	525,705		525,705	524,185	521,020	0.3	0.6
Revenues	087						404,850	(404,850)	(428,110)	(361,075)	(5.4)	18.6
GIS	088	167,049	1,850	-	4,962	173,861		173,861	195,456	188,615	(11.0)	3.6
Revenues	088						48,500	(48,500)	(56,250)	(97,120)	(13.8)	(42.1)
Tax Lister	089	134,071	300	-	20,605	154,976		154,976	155,913	158,364	(0.6)	(1.5)
Revenues	089						600	(600)	(600)	(600)	-	-
Grand Totals		1,033,138	6,920	-	115,834	1,155,892	453,950	701,942	701,286	724,478	0.1	(3.2)

LAND RECORDS MODERNIZATION FUND

2007 BUDGET NARRATIVE HIGHLIGHTS

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

COUNTY LEVY: There is no property tax levy for this activity.

SIGNIFICANT CHANGES:

These funds are generally used to purchase and upgrade equipment in either the Register of Deeds office or the Geographical Information Systems office. The amount of these funds that are used varies from year to year based on planned expenditures in the two areas mentioned and availability of balances in the Land Records Fund.

Revenues:

Recording Fees - This account shows an increase of \$5,000 to more closely reflect previous years.

Interest on Investments - Fund balance will remain constant so interest will increase because of rising interest rates.

Expense:

Data Processing - Cost of software support has been combined for GIS, Register of Deeds, and imaging will increase the total of the account by \$36,076.

Computer Software - Purchase of scanning software was done in 2006, leading to a reduction of the account in 2007 of \$35,000.

Professional Services - Increase of \$38,000 because of a re-write of Winnebago County Zoning Ordinance in 2007.

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.

**Financial Summary
Land Records Modernization**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	108,456	204,300	202,300	202,300	220,300
Labor	-	-	-	-	-
Travel	302	307	300	300	300
Capital	19,787	45,000	40,399	45,000	28,350
Other Expenditures	139,732	227,095	240,533	227,100	262,485
Total Expenditures	159,821	272,402	281,232	272,400	291,135
Levy Before Adjustments	51,365	68,102	78,932	70,100	70,835
Adjustments	(51,365)	(68,102)	(78,932)	(70,100)	(70,835)
Net Levy After Adjustments	-	-	-	-	-

**Winnebago County
Budget Detail - 2007
Land Records Modernization
100 - 081**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Grants	44,037	300	14,889	300	300	300	300	0.0%
Intergovernmental	<u>44,037</u>	<u>300</u>	<u>14,889</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>0.0%</u>
Recording Fees	352,590	232,275	215,720	190,000	195,000	195,000	195,000	2.6%
Public Services	<u>352,590</u>	<u>232,275</u>	<u>215,720</u>	<u>190,000</u>	<u>195,000</u>	<u>195,000</u>	<u>195,000</u>	<u>2.6%</u>
Recording Fees	230	75	130	0	0	0	0	NA
Interfund Revenues	<u>230</u>	<u>75</u>	<u>130</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>NA</u>
Interest-Investments	9,323	11,793	16,482	12,000	25,000	25,000	25,000	108.3%
Interest on investments	<u>9,323</u>	<u>11,793</u>	<u>16,482</u>	<u>12,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>108.3%</u>
TOTAL REVENUES	<u>406,181</u>	<u>244,443</u>	<u>247,221</u>	<u>202,300</u>	<u>220,300</u>	<u>220,300</u>	<u>220,300</u>	<u>8.9%</u>
Registration & Tuition	0	0	0	225	225	225	225	0.0%
Automobile Allowance	0	0	0	75	75	75	75	0.0%
Travel	<u>0</u>	<u>0</u>	<u>0</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>0.0%</u>
Other Equipment	0	0	34,309	45,000	28,350	28,350	28,350	-37.0%
Capital	<u>0</u>	<u>0</u>	<u>34,309</u>	<u>45,000</u>	<u>28,350</u>	<u>28,350</u>	<u>28,350</u>	<u>-37.0%</u>
Office Expenses								
Print & Duplicate	0	0	0	3,500	2,500	2,500	2,500	-28.6%
Computer Software	0	573	0	60,000	25,000	25,000	25,000	-58.3%
Operating Expenses								
Small Equipment	0	13,048	19,791	6,600	5,200	5,200	5,200	-21.2%
Contractual Services								
Equipment Repairs	0	0	0	0	832	832	832	NA
Grounds Maintenance	70,770	82,109	66,544	81,000	78,500	78,500	78,500	-3.1%
Data Processing	41,398	50,000	45,000	45,000	81,076	81,076	81,076	80.2%
Professional Service	62,000	5,269	35,328	0	38,000	38,000	38,000	NA
Microfilming Services	25,509	26,575	0	0	0	0	0	NA
Other Sundry & Fixed Charges								
Operating Grants	16,039	26,393	3,855	0	0	0	0	NA
Interfund Expenses								

**Winnebago County
Budget Detail - 2007
Land Records Modernization
100 - 081**

<u>Description</u>	<u>2003 ACTUAL</u>	<u>2004 ACTUAL</u>	<u>2005 ACTUAL</u>	<u>2006 ADOPTED BUDGET</u>	<u>2007 REQUEST BUDGET</u>	<u>2007 EXECUTIVE BUDGET</u>	<u>2007 ADOPTED BUDGET</u>	<u>% Change From 2006 Adopted to 2007 Adopted</u>
Prop. & Liab. Insurance	288	360	565	0	502	502	377	NA
Other Operating Transfers								
Other Transfers Out	50,000	31,000	71,000	31,000	31,000	31,000	31,000	0.0%
Other Operating Expenses	<u>266,004</u>	<u>235,328</u>	<u>242,083</u>	<u>227,100</u>	<u>262,610</u>	<u>262,610</u>	<u>262,485</u>	<u>15.6%</u>
TOTAL EXPENSES	<u>266,004</u>	<u>235,328</u>	<u>276,392</u>	<u>272,400</u>	<u>291,260</u>	<u>291,260</u>	<u>291,135</u>	<u>6.9%</u>
LEVY BEFORE ADJUSTMENTS	<u>(140,176)</u>	<u>(9,116)</u>	<u>29,171</u>	<u>70,100</u>	<u>70,960</u>	<u>70,960</u>	<u>70,835</u>	<u>1.0%</u>

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2007

<u>Department</u>	<u>Description</u>	<u>Quant</u>	<u>Special Equip (Note)</u>	<u>Other</u>	<u>Capital Outlay</u>
Land Records	Color plotter	1		11,350	11,350
	Plat scanner	1	17,000		17,000
			17,000	11,350	28,350

NOTE: ALL SPECIAL EQUIPMENT SPECIFICATIONS SHALL BE APPROVED BY THE INFORMATION SYSTEMS DIRECTOR

LAND & WATER CONSERVATION

Department: 100-082 to 083 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Thomas Davies
LOCATION: James P. Coughlin Center
625 E. County Road Y, Suite 100
Oshkosh, WI 54901

TELEPHONE: 232-1950
727-8642

MISSION STATEMENT:

To provide a full range of professional services in the planning, design, and implementation of programs and projects that protect, restore, and sustain the natural resources of Winnebago County.

PROGRAM DESCRIPTION:

LAND MANAGEMENT PLANNING Land and water resource assessments, inventories, and management planning services provided to landowners on individual land parcels and, to units of government for site specific and county wide planning needs.

RESOURCE PLAN REVIEWS Review stormwater management, surface drainage, and erosion control plans related residential development projects and issue erosion control and livestock waste management permits and conduct on-site inspections of installed practices. These services are provided in accordance with County Livestock Waste Management, Storm Water and Zoning ordinances.

DESIGN & CONSTRUCTION MANAGEMENT Design, cost estimations, layout, and construction management services for "best management" practices installed to improve and protect surface and ground water quality; prevent soil erosion; manage stormwater runoff; protect and expand woodland resources; restore and enhance wetlands and upland wildlife habitat and protect and restore stream banks and shorelines.

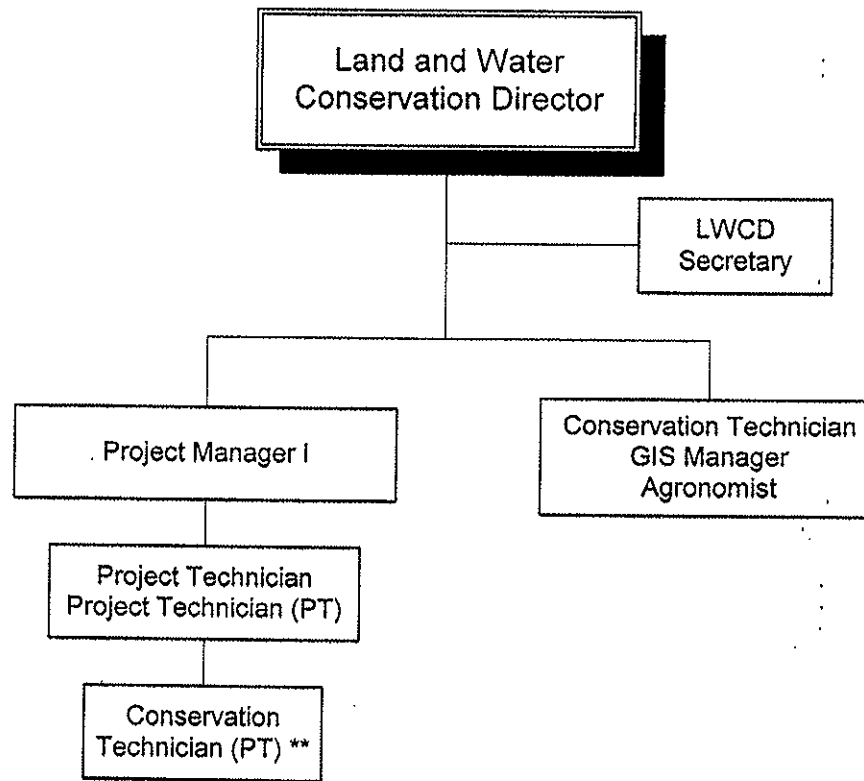
Grants Administration:

SOIL & WATER RESOURCE MANAGEMENT PROGRAM - source: WDATCP, \$282,000 for staff support and cost-sharing the installation of pollution abatement and water quality protection practices throughout the county. This includes \$100,000 projected for payments to landowners participating in the USDA/Wis. Conservation Reserve Enhancement Program in 2007.

WISCONSIN PRIORITY WATERSHED PROGRAM - source: Wisconsin DNR; scheduled to provide about \$2.0 million for administration and cost share funding to landowners for pollution abatement work carried out in two Priority Watershed Projects in Winnebago County. These particular Watershed Projects are to be completed the year 2009.

COUNTY WATER QUALITY IMPROVEMENT PROGRAM - source: Winnebago County; provides \$75,000 to 100,000/yr. to cost-share the installation of best management practices for the abatement of non-point pollution in areas of the county not covered by the Wisconsin Priority Watershed Program and to leverage additional funds by providing matching or contributory dollars within grant requests.

LAND AND WATER CONSERVATION



** Unclassified Position

LAND & WATER CONSERVATION

Department: 100-082 to 083 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD: Thomas E. Davies
LOCATION: Winnebago County LWCD
James P. Coughlin Center
625 E. County Road Y, Suite 100
Oshkosh, WI 54901-8131

TELEPHONE: 232-1950
or 727-8642

2006 ACCOMPLISHMENTS:

1. Technical assistance services provided on 44 separate projects involving the planning, design and construction of land and water resource improvement, restoration and protection components. These include shoreline protection and restoration, waterways and diversions, roof runoff controls, livestock waste transfer and storage facilities, barnyard runoff control systems and wetland restorations.
2. Technical assistance services were provided to approximately 1200 individuals, 40 groups, and 90 units of government.
3. Approximately 307 cost-share contracts with landowners were processed, accounting for \$275,000 in county and state cost-share funds paid out for the installation of non-point pollution abatement measures throughout the county.
4. Conducted approx. 50 site reviews under the County Livestock Waste Management Ordinance Reviews program, as a pro-active approach used to inform livestock operators about the applicability of the ordinance to their operations and to help them avoid water pollution problems. Approx. 20 Livestock Waste Management permits were issued to various livestock operations around the county for new or expanded facilities.
5. Secured state & local grants for \$603,000 to support implementation of the department soil and water resource protection programs, including Priority Watershed Projects, Land and Water Resource Mgmt. Plan Implementation and the State Agricultural Performance Standards.
6. Complete Farmland Preservation Program compliance certifications for 116 landowners, affecting 19,200 acres of cropland and providing an estimated \$105,000 in tax credits for county participants.
7. Completed the County Policy and Procedures and the Memorandum of Understanding with WDNR for the implementation and enforcement of the State Agricultural Performance Standards and Prohibitions, in accordance with the Winnebago County Land and Water Resource Management Plan.

8. Completed the first LWCD / GIS generated 2007 Winnebago County Plat Book for sale to the public.
9. Administered and completed the Storm Water and Construction Site Erosion Control Education Program as provided in the \$11,643 Grant Request. Installed a Storm Water Management Demonstration Project at the County Expo Center. Issued and administered, 80 Storm Water and Construction Site Erosion Control Ordinance (SECO) Permits, generating \$16,000 in revenue.
10. Completed State required Conservation Reserve Enhancement Program (CREP) contracts for approx. 20 landowners, installing 100 acres of vegetated filter strips, providing state/federal payments to participants of \$350,000.
11. Coordinated and Administered the sale of 150,000 trees, 50,000 trees planted with county planters, 30 acres of prairie planted with the county seeder and the sale of related supplies to approx. 85 landowners in Winnebago County.
12. Coordinated, conducted and installed numerous I & E presentations and demonstration projects, including Conservation Field Days, SECO & LWMO, Department Awareness presentations to Local, State and Federal Agencies, the Media, Private Organizations and Industry.

2007 GOALS & OBJECTIVES:

1. Secure \$386,000 in state funding grants to support administrative and technical components of the department's soil and water resource protection programs including cost-sharing for pollution abatement measures installed by landowners in two Priority Watersheds and other areas of the County.
2. Continue the County funded Water Quality Improvement Program, providing \$100,000 in annual cost-share funds toward pollution abatement projects at critical or high priority sites throughout the county.
3. Secure \$100,000 in state funds targeted for payments to landowners participating in the Fed. /State Conservation Reserve Enhancement Program.
4. Develop a GIS based Hydrology model as a framework for storing and accessing detailed data about surface water resources in Winnebago County, including a 'Hydro Network' that can be used to follow surface water movement through streams, rivers and lakes. Create a GIS based recording system of landowner compliance with the Agricultural Performance Standards and Prohibitions.
5. Continue implementation of the Agricultural Performance Standards as identified in the Winnebago County LWRMP and required by the State Law.
6. Increase interdepartmental communication regarding ordinance enforcement, SECO & LWMO permits, the implementation and administration of NR216 – Stormwater Pollution Prevention Program, as required by State Law, to better serve the constituents of Winnebago County.
7. Seek out additional funding and grant sources to implement conservation practices on developed and undeveloped sites through out the County.
8. Sign 30 new cost share agreements for the installation of conservation practices with landowners of Winnebago County.

LAND & WATER CONSERVATION

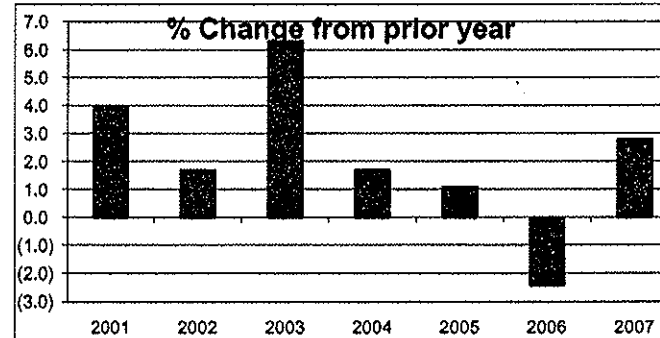
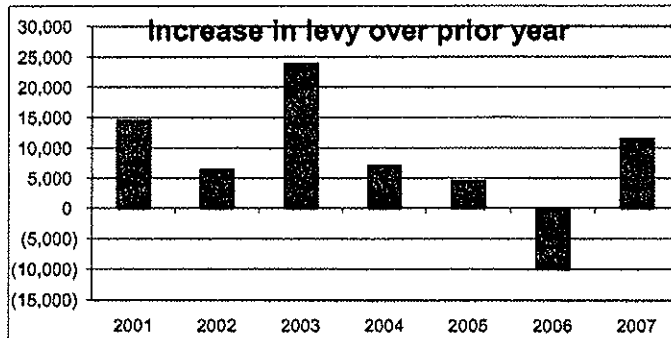
2007 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Full Time	8	8	8	8	8	8	8	8	7	7
Part Time	0	0	0	0	0	0	0	0	1	1
Total	8	8	8	8	8	8	8	8	8	8

There are no changes in the table of organization for 2007.

COUNTY LEVY: The tax levy for 2007 is \$418,820, an increase of \$11,540 or 2.8% from 2006.



SIGNIFICANT CHANGES:

Overall, labor costs are up because of under budgeting 2006. Revenues will be up because a grant will be available in 2007. The operating grants expense will be up by an equal amount. Significant items are explained below:

REVENUES:

Grant revenue – Increase of \$55,064 from Storm Water Planning grant(\$50,000) and an increase of SWRM staffing grant.

Conservation Services – This account will increase \$9,678 because of charging the highway and maintenance departments for the cost of compliance with the state storm water program.

Material Sales – This account will increase by \$4,500 due to sales of a new plat book.

EXPENSES:

Operating grants – this expense will go up because of the explanations listed under grant revenue. Total increase in this account will be about \$51,800.

Other Equipment - This is an \$8,000 decrease because of the purchase of a boat, motor and trailer in 2006 to do shoreland protection. There are no capital purchases budgeted for 2007.

Property & Liab. Insurance - This account is up by \$4,777 due to the County reinstating the premiums for 2007.

**Financial Summary
Land & Water Conservation**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006. Adopted Budget	2007 Adopted Budget
Total Revenues	26,270	419,021	503,979	435,457	502,929
Labor	225,345	453,060	453,071	441,271	467,606
Travel	1,418	2,680	3,740	3,740	3,940
Capital	7,999	-	8,000	8,000	-
Other Expenditures	153,232	370,825	498,754	389,726	450,203
Total Expenditures	387,995	826,565	963,565	842,737	921,749
Levy Before Adjustments	361,725	407,544	459,586	407,280	418,820
Adjustments	-	-	-	-	-
Net Levy After Adjustments	361,725	407,544	459,586	407,280	418,820

**Winnebago County
Budget Detail - 2007
Land & Water Conservation
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Grants	827,959	309,876	524,283	407,037	462,101	462,101	462,101	13.5%
Intergovernmental	<u>827,959</u>	<u>309,876</u>	<u>524,283</u>	<u>407,037</u>	<u>462,101</u>	<u>462,101</u>	<u>462,101</u>	<u>13.5%</u>
Forms, Copies, Etc.	4	11	92	20	50	50	50	150.0%
Drainage Plan Reviews	200	400	300	600	0	0	0	0.0%
Other Public Charges	8,491	18,222	28,674	22,600	21,400	21,400	21,400	-5.3%
Public Services	<u>8,695</u>	<u>18,633</u>	<u>29,065</u>	<u>23,220</u>	<u>21,450</u>	<u>21,450</u>	<u>21,450</u>	<u>-7.6%</u>
Conservation Services	120	166	222	0	0	0	0	NA
Conservation Services	0	0	0	0	9,678	9,678	9,678	NA
Interfund Revenues	<u>120</u>	<u>166</u>	<u>222</u>	<u>0</u>	<u>9,678</u>	<u>9,678</u>	<u>9,678</u>	<u>NA</u>
Interest-Investments	158	132	0	0	0	0	0	NA
Interest on Investments	<u>158</u>	<u>132</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>NA</u>
Rental - Equipment	1,095	1,435	995	1,200	1,200	1,200	1,200	0.0%
Material Sales	11,175	9,056	7,494	4,000	8,500	8,500	8,500	112.5%
Miscellaneous Revenues	<u>12,270</u>	<u>10,491</u>	<u>8,489</u>	<u>5,200</u>	<u>9,700</u>	<u>9,700</u>	<u>9,700</u>	<u>86.5%</u>
TOTAL REVENUES	<u>649,202</u>	<u>339,297</u>	<u>562,060</u>	<u>435,457</u>	<u>502,929</u>	<u>502,929</u>	<u>502,929</u>	<u>15.5%</u>
Regular Pay	340,368	346,604	317,565	325,757	347,443	348,359	348,359	6.9%
Wages	<u>340,368</u>	<u>346,604</u>	<u>317,565</u>	<u>325,757</u>	<u>347,443</u>	<u>348,359</u>	<u>348,359</u>	<u>6.9%</u>
Fringe Benefits	128,618	130,454	117,844	115,514	121,830	122,169	119,247	3.2%
Fringes	<u>128,618</u>	<u>130,454</u>	<u>117,844</u>	<u>115,514</u>	<u>121,830</u>	<u>122,169</u>	<u>119,247</u>	<u>3.2%</u>
Total Labor Costs	<u>468,985</u>	<u>477,059</u>	<u>435,409</u>	<u>441,271</u>	<u>469,273</u>	<u>470,528</u>	<u>467,606</u>	<u>6.0%</u>
Registration & Tuition	1,129	1,658	2,274	1,800	1,800	1,800	1,800	12.5%
Automobile Allowance	434	155	158	250	160	160	160	-36.0%
Meals	254	151	86	450	400	400	400	-11.1%
Lodging	372	582	0	1,400	1,500	1,500	1,500	7.1%
Other Travel Exp	15	0	9	40	80	80	80	100.0%
Travel	<u>2,204</u>	<u>2,545</u>	<u>2,527</u>	<u>3,740</u>	<u>3,940</u>	<u>3,940</u>	<u>3,940</u>	<u>5.3%</u>
Other Equipment	0	0	0	8,000	0	0	0	0.0%

**Winnebago County
Budget Detail - 2007
Land & Water Conservation
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Capital	0	0	0	8,000	0	0	0	0.0%
Office Expenses								
Office Supplies	589	621	384	500	410	410	410	-18.0%
Stationery and Forms	221	184	112	300	235	235	235	-21.7%
Printing Supplies	0	570	248	600	450	450	450	-25.0%
Print & Duplicate	0	0	0	75	75	75	75	0.0%
Postage and Box Rent	222	106	131	305	310	310	310	1.6%
Computer Supplies	1,213	2,021	1,092	2,200	2,500	2,500	2,500	13.6%
Computer Software	1,295	1,580	1,604	2,300	2,400	2,400	2,400	4.3%
Advertising	250	0	923	400	400	400	400	0.0%
Subscriptions	258	277	174	250	250	250	250	0.0%
Membership Dues	1,650	1,775	1,475	1,600	1,800	1,800	1,800	12.5%
Operating Expenses								
Telephones	2,354	1,692	1,609	1,300	1,600	1,600	1,600	23.1%
Agricultural Supplies	2,520	3,639	1,920	2,000	3,000	3,000	3,000	50.0%
Food	39	270	102	180	300	300	300	66.7%
Small Equipment	669	686	926	900	2,100	2,100	2,100	133.3%
Premiums and Prizes	0	76	0	0	0	0	0	NA
Other Operating Supplies	88	53	22	100	50	50	50	-50.0%
Repairs & Maintenance								
Maintenance - Equipment	223	139	172	300	300	300	300	0.0%
Maintenance-Vehicles	447	527	546	270	270	270	270	0.0%
Maintenance Supplies								
Motor Fuel	46	16	55	100	75	75	75	-25.0%
Utilities								
Power and Light	75	75	0	0	0	0	0	NA
Contractual Services								
Vehicle Repairs	80	0	814	400	550	550	550	37.5%
Equipment Repairs	697	30	30	350	700	700	700	100.0%
Other Contract Serv.	38,074	24,161	20,215	24,550	26,550	26,550	26,550	8.1%
Insurance								
Prop & Liab Insurance	15	30	15	0	0	0	0	NA
Operating Licenses & Fees	20	40	20	20	100	100	100	400.0%
Other Sundry & Fixed Charges								
Operating Grants	562,120	149,904	465,227	340,970	392,785	392,785	392,785	15.2%
Interfund Expenses								
Printing Supplies	445	0	0	0	0	0	0	NA
Print & Duplicate	408	1,099	1,248	1,800	1,550	1,550	1,550	-13.9%

**Winnebago County
Budget Detail - 2007
Land & Water Conservation
ALL**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Postage and Box Rent	772	684	719	890	850	850	850	-4.5%
Maintenance Vehicles	0	0	283	520	520	520	520	0.0%
Motor Fuel	2,079	1,815	2,848	2,400	3,900	3,900	3,900	62.5%
Vehicle Repairs	0	497	620	650	800	800	800	23.1%
Equipment Repairs	1,104	462	429	396	396	396	396	0.0%
Data Processing	2,904	3,204	2,900	2,900	0	0	0	0.0%
Prop. & Liab. Insurance	6,792	5,292	5,206	0	6,367	6,367	4,777	NA
Operating licenses & fees	367	73	284	200	200	200	200	0.0%
Other Operating Expenses	628,035	201,596	512,353	389,726	451,793	451,793	450,203	15.5%
TOTAL EXPENSES	1,099,224	681,200	950,290	842,737	925,006	926,281	921,749	9.4%
LEVY BEFORE ADJUSTMENTS	450,022	341,902	388,230	407,280	422,077	423,332	418,820	2.8%

LAND & WATER CONSERVATION PROGRAM BUDGETS

COST CENTER NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES			
								2007 ADOPTED	2006 ADOPTED	2005 ADOPTED	2007 OVER 2006	2006 OVER 2005		
LAND & WATER CONSERVATION														
Land & Water Conservation Revenues	0000	317,980	2,540	-	123,041	443,561	40,828	443,581 (40,828)	429,177 (28,420)	417,714 (34,260)	3.4	2.7	43.7	(17.0)
SWRM Revenues	7127	-	-	-	55,000	55,000	55,000	55,000 (55,000)	60,000 (60,000)	61,485 (66,800)	(8.3)	(2.4)	(8.3)	(10.2)
Wild Life Claims Revenues	7129	-	-	-	26,000	26,000	26,600	26,000 (26,600)	24,000 (24,200)	20,000 (20,000)	8.3	20.0	9.9	21.0
FDL - Local Revenues	7130	74,813	700	-	4,188	79,701	71,358	79,701 (71,358)	70,887 (67,526)	74,341 (54,784)	12.4	(4.6)	5.7	23.3
PWR - Local Revenues	7131	74,813	700	-	4,189	79,702	71,358	79,702 (71,358)	70,888 (67,526)	74,341 (54,784)	12.4	(4.6)	5.7	23.3
TRM Grant Revenues	7132	-	-	-	-	-	-	-	-	300,000 (300,000)	N/A	N/A	N/A	N/A
FDL - Nonpoint Revenues	7140	-	-	-	114,655	114,655	114,655	114,655 (114,655)	114,655 (114,655)	75,000 (75,000)	0.0	52.9	0.0	52.9
PWR - Nonpoint Revenues	7141	-	-	-	73,130	73,130	73,130	73,130 (73,130)	73,130 (73,130)	75,000 (75,000)	0.0	(2.5)	0.0	(2.5)
Grand Totals		<u>467,606</u>	<u>3,940</u>	<u>-</u>	<u>400,203</u>	<u>871,749</u>	<u>452,929</u>	<u>418,820</u>	<u>407,280</u>	<u>417,253</u>	<u>2.8</u>	<u>(2.4)</u>		

SUMMARY BY DIVISION

	<u>Expenses</u>	<u>Revenues</u>	<u>Adjustments</u>	<u>Levy</u>
NON-DIVISIONAL BUDGETS				
County Board	\$ 352,520	\$ 305	\$ -	\$ 352,215
Scholarship Program	9,000	11,200	2,200	-
Unclassified	<u>2,867,106</u>	<u>5,958,881</u>	<u>(820,673)</u>	<u>(3,912,448)</u>
	<u>\$ 3,228,626</u>	<u>\$ 5,970,386</u>	<u>\$ (818,473)</u>	<u>\$ (3,560,233)</u>

COUNTY BOARD

Department: 100-001 Fund: General Fund
2007 BUDGET NARRATIVE

DEPARTMENT HEAD:
LOCATION:

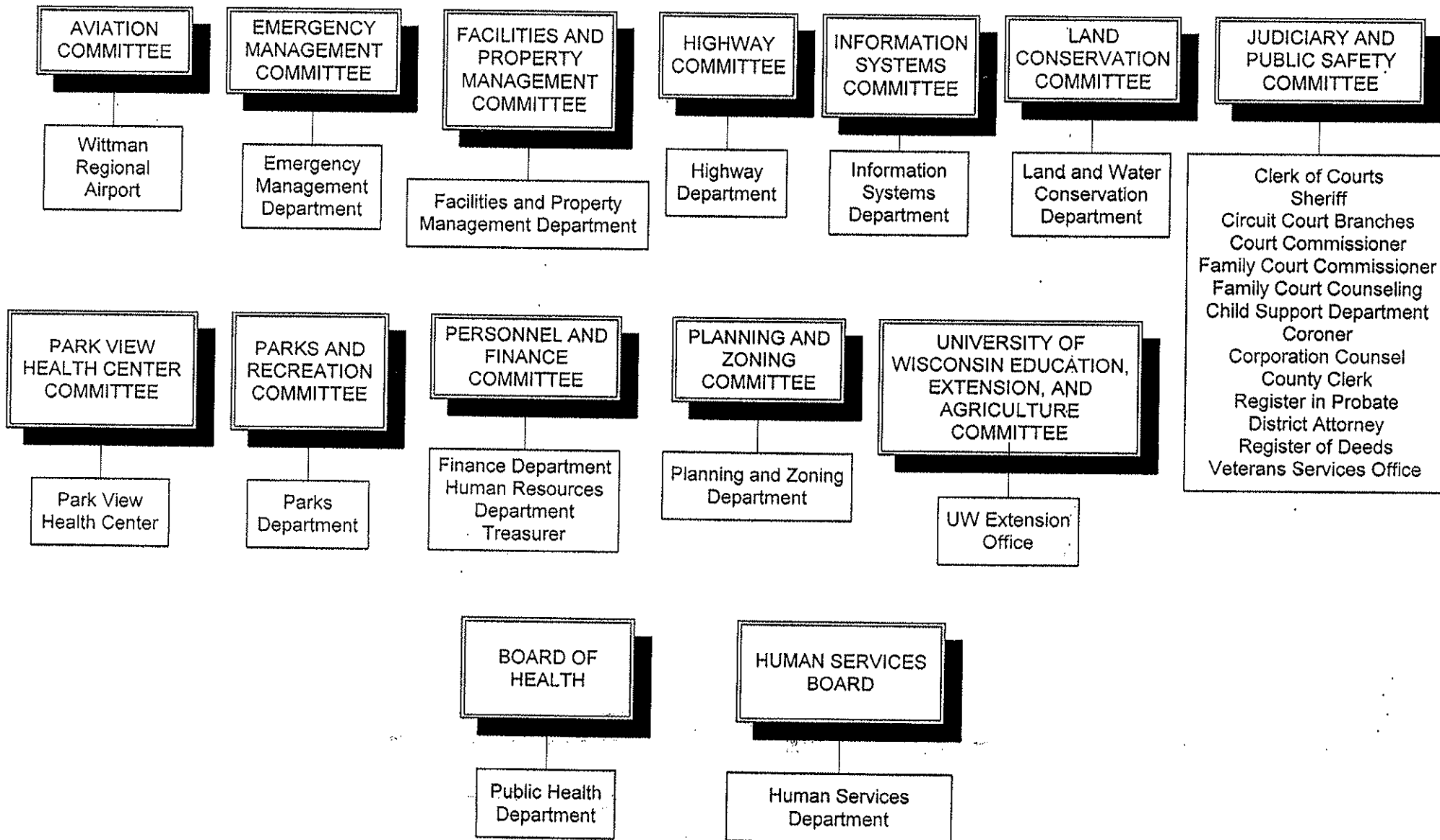
David Albrecht
Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54903

TELEPHONE: 236-4891

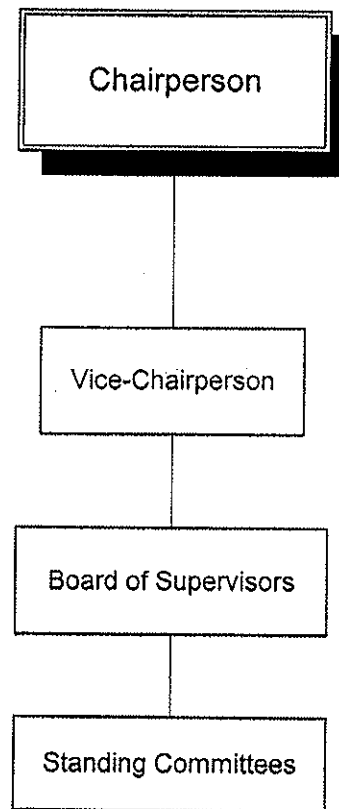
MISSION STATEMENT:

To set broad policy measures with regard to the needs of the County taxpayer. Evaluate the results of this policy and ongoing programs that have been previously established. Measure the effectiveness of the personnel assigned to oversee the policies and programs.

COUNTY BOARD COMMITTEES AND BOARDS OF JURISDICTION



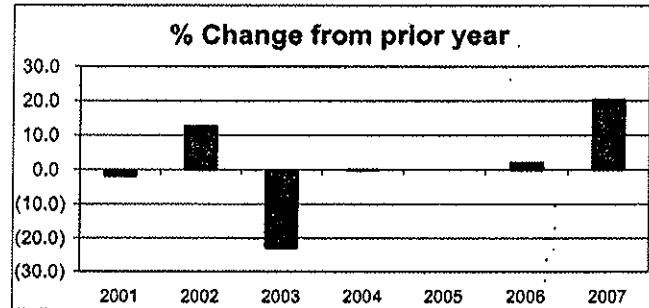
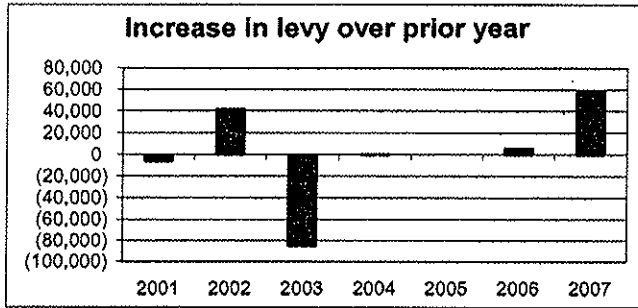
COUNTY BOARD



COUNTY BOARD

2007 BUDGET NARRATIVE HIGHLIGHTS

COUNTY LEVY: The 2007 tax levy is \$352,215, an increase of \$59,572 or 20.4% from 2006.



SIGNIFICANT CHANGES:

Equipment other – the purchase of a new voting board and the related equipment are planned for 2007 at a cost of \$10,000. There were no capital purchased done in 2006.

Professional Services - the board voted to add \$47,500 to this account for long range planning.

Scholarship Fund:

COUNTY LEVY: The tax levy for the scholarship program is \$9,000. This tax is levied through the Miscellaneous & Unclassified cost center and is transferred to the Scholarship Fund as an operating grant.

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
County Board**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	29	100	300	300	305
Labor	81,945	172,550	173,206	172,678	172,845
Travel	35,649	65,800	65,087	65,000	66,138
Capital	-	-	-	-	10,000
Other Expenditures	30,863	54,665	55,265	55,265	103,537
Total Expenditures	148,457	293,015	293,558	292,943	352,520
Levy Before Adjustments	148,428	292,915	293,258	292,643	352,215
Adjustments	-	-	-	-	-
Net Levy After Adjustments	148,428	292,915	293,258	292,643	352,215

**Winnebago County
Budget Detail - 2007
County Board
100 - 001**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Material Sales	563	330	181	300	305	305	305	1.7%
Miscellaneous Revenues	563	330	181	300	305	305	305	1.7%
TOTAL REVENUES	563	330	181	300	305	305	305	1.7%
Elected Officials	130,880	147,018	123,740	138,930	141,361	138,930	138,930	0.0%
Citizen Board Per Diem	27,200	18,560	20,660	20,000	20,350	20,350	20,350	1.8%
Other Per Diem	0	4,440	2,880	2,000	2,035	2,035	2,035	1.8%
Wages	158,080	170,018	147,280	160,930	163,746	161,315	161,315	0.2%
Fringe Benefits	12,823	12,975	10,172	11,748	11,954	11,809	11,530	-1.9%
Fringes	12,823	12,975	10,172	11,748	11,954	11,809	11,530	-1.9%
Total Labor Costs	170,903	182,993	157,452	172,678	175,700	173,124	172,845	0.1%
Registration & Tuition	13,520	9,348	7,131	11,500	11,701	11,701	11,701	1.7%
Automobile Allowance	31,163	31,548	32,039	32,000	32,560	32,560	32,560	1.8%
Vehicle Lease	781	0	0	0	0	0	0	NA
Commercial Travel	2,931	2,723	1,030	2,900	2,951	2,951	2,951	1.8%
Meals	4,995	4,377	3,211	5,000	5,088	5,088	5,088	1.8%
Lodging	15,759	13,815	9,576	12,500	12,719	12,719	12,719	1.8%
Other Travel Exp	894	1,757	2,092	1,100	1,119	1,119	1,119	1.7%
Travel	70,042	63,567	55,078	65,000	66,138	66,138	66,138	1.8%
Other Equipment	0	0	0	0	10,000	10,000	10,000	NA
Capital	0	0	0	0	10,000	10,000	10,000	NA
Office Expenses								
Office Supplies	307	98	63	300	305	305	305	1.7%
Stationery and Forms	222	221	59	200	204	204	204	2.0%
Print & Duplicate	5,426	4,963	4,180	5,000	5,088	5,088	5,088	1.8%
Postage and Box Rent	0	0	0	0	0	0	0	NA
Computer Software	0	303	0	0	0	0	0	NA
Advertising	340	205	886	500	509	509	509	1.8%
Subscriptions	836	1,602	1,002	1,700	1,730	1,730	1,730	1.8%
Membership Dues	20,889	20,936	21,015	21,500	21,876	21,876	21,876	1.7%
Publish Legal Notices	22,124	20,438	26,105	28,500	28,999	28,999	28,999	1.8%
Photo Processing	0	250	160	200	204	204	204	2.0%
Operating Expenses								
Telephone	945	1,019	838	800	814	814	814	1.8%
Food	(185)	(136)	(521)	(150)	(153)	(153)	(153)	2.0%
Small Equipment	0	325	0	0	0	0	0	NA

**Winnebago County
Budget Detail - 2007
County Board
100 - 001**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Legal Fees	0	0	32	0	0	0	0	NA
Other Operating Supplies	627	1,639	591	1,000	1,018	1,018	1,018	1.8%
Meals-Other	0	0	12	0	0	0	0	NA
Repairs & Maintenance								
Repair & Maintenance Supplies	213	0	230	0	0	0	0	NA
Contractual Services								
Equipment Repairs	2	288	0	200	204	204	204	2.0%
Professional Service	32,500	7,000	0	0	0	0	47,500	NA
Other Contract Serv.	120	0	0	150	153	153	153	2.0%
Interfund Expenses								
Print & Duplicate	4,355	3,697	4,438	4,000	4,070	4,070	4,070	1.8%
Postage and Box Rent	5,176	3,701	3,778	3,900	3,968	3,968	3,968	1.7%
Telephone	0	0	(50)	0	0	0	0	NA
Food	1,057	1,446	1,128	1,200	1,221	1,221	1,221	1.8%
Equipment Repairs	132	66	165	165	168	168	168	1.8%
Prop. & Liab. Insurance	1,080	984	805	0	0	0	(198)	NA
Personnel Services	(6,165)	(10,831)	(11,468)	(13,900)	(14,143)	(14,143)	(14,143)	1.7%
Other Operating Expenses	<u>90,000</u>	<u>58,213</u>	<u>53,444</u>	<u>55,265</u>	<u>56,235</u>	<u>56,235</u>	<u>103,537</u>	<u>87.3%</u>
TOTAL EXPENSES	<u>330,946</u>	<u>304,774</u>	<u>265,975</u>	<u>292,943</u>	<u>308,073</u>	<u>305,497</u>	<u>352,520</u>	<u>20.3%</u>
LEVY BEFORE ADJUSTMENTS	<u>330,383</u>	<u>304,444</u>	<u>265,794</u>	<u>292,643</u>	<u>307,768</u>	<u>305,192</u>	<u>352,215</u>	<u>20.4%</u>

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2007

<u>Department</u>	<u>Description</u>	<u>Quant</u>	<u>Special Equip (Note)</u>	<u>Other</u>	<u>Capital Outlay</u>
County Board	Voting board / PA system	1		10,000	10,000

NOTE: ALL SPECIAL EQUIPMENT SPECIFICATIONS SHALL BE APPROVED BY THE INFORMATION SYSTEMS DIRECTOR

Financial Summary Scholarship Program

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	8,075	9,400	9,400	9,400	11,200
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	7,000	9,000	9,000	9,000	9,000
Total Expenditures	7,000	9,000	9,000	9,000	9,000
Levy Before Adjustments	(1,075)	(400)	(400)	(400)	(2,200)
Adjustments	1,075	400	400	400	2,200
Net Levy After Adjustments	-	-	-	-	-

**Winnebago County
Budget Detail - 2007
Scholarship Program
100 - 060**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Grants	0	0	0	7,200	7,200	9,000	9,000	25.0%
Intergovernmental	0	0	0	7,200	7,200	9,000	9,000	25.0%
Donations	1,081	769	602	1,000	1,000	1,000	1,000	0.0%
Public Services	1,081	769	602	1,000	1,000	1,000	1,000	0.0%
Interest-Investments	995	485	812	1,200	1,200	1,200	1,200	0.0%
Interest on Investments	995	485	812	1,200	1,200	1,200	1,200	0.0%
Other Transfers In	0	9,000	9,000	0	0	0	0	NA
Other Operating Transfers	0	9,000	9,000	0	0	0	0	NA
TOTAL REVENUES	2,076	10,254	10,415	9,400	9,400	11,200	11,200	19.1%
Other Sundry & Fixed Charges								
Operating Grants	7,500	6,500	8,500	9,000	9,000	9,000	9,000	0.0%
Other Operating Expenses	7,500	6,500	8,500	9,000	9,000	9,000	9,000	0.0%
TOTAL EXPENSES	7,500	6,500	8,500	9,000	9,000	9,000	9,000	0.0%
LEVY BEFORE ADJUSTMENTS	5,424	(3,754)	(1,915)	(400)	(400)	(2,200)	(2,200)	450.0%

MISCELLANEOUS AND UNCLASSIFIED

2007 BUDGET NARRATIVE HIGHLIGHTS

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

DEPARTMENT STAFFING: There is no County staffing charged to this cost center.

SIGNIFICANT CHANGES:

State Shared Revenue - is predicted to decrease about \$324,000 or 8.1% for 2007.

Interest on investments- will increase about \$474,000 because of higher trending interest rates.

Interest on investments- Other Loans- will decrease about \$9,500 because the outstanding balance from Clarity Care has been reduced.

Other miscellaneous revenue- decreased by \$10,000 to more closely reflect previous years.

Face Value of Long Term Debt - decreased by \$375,000 no bonding in the current year for capital outlay.

Other Transfers In - This account will decrease by \$118,619, because we will not be transferring \$118,619 from the Property Insurance Fund.

Expense will be up about \$507,988 in 2007 because additional funds have been added to the operating grants account and the reduction of the reserve for contingency. Part of the increase is for library grant (\$117,028). There was a reduction in the reserve for contingency of \$458,615.

OVERALL:

The net overall impact on property taxes is that the levy will go down by \$441,294. The reserves applied in 2007 and 2006 were \$424,000 and \$449,247, respectively.

**Financial Summary
Miscellaneous & Unclassified**

Items	2006 6-Month Actual	2006 12-Month Estimate	2006 Adjusted Budget	2006 Adopted Budget	2007 Adopted Budget
Total Revenues	1,547,638	6,762,563	6,020,922	6,323,922	5,958,881
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	1,578,946	2,966,467	3,261,840	3,225,927	2,867,106
Total Expenditures	1,578,946	2,966,467	3,261,840	3,225,927	2,867,106
Levy Before Adjustments	31,308	(3,796,096)	(2,759,082)	(3,097,995)	(3,091,775)
Adjustments	(627,872)	(1,255,747)	(1,255,747)	(1,255,747)	(820,673)
Net Levy After Adjustments	(596,564)	(5,051,843)	(4,014,829)	(4,353,742)	(3,912,448)

**Winnebago County
Budget Detail - 2007
Miscellaneous & Unclassified**

100 - 039

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Taxes	786	1,009	1,036	955	1,400	9,001,400	1,400	46.6%
State Shared Revenue	4,919,403	4,545,689	4,614,967	4,324,000	4,000,000	4,000,000	4,000,000	-7.5%
Indirect Cost	296,112	86,364	91,325	84,300	84,000	84,000	84,000	-0.4%
Intergovernmental	5,215,515	4,632,052	4,706,292	4,406,300	4,084,000	4,084,000	4,084,000	-7.4%
Other Public Charges	135	270	240	250	250	250	250	0.0%
Public Services	135	270	240	250	250	250	250	0.0%
Mail Service Revenue	0	12,501	0	0	0	0	0	NA
Interfund Revenues	0	12,501	0	0	0	0	0	NA
Interest-Investments	678,350	630,223	992,440	1,326,000	1,800,000	1,800,000	1,800,000	35.7%
Interest - IDB Loans	0	0	34,292	44,798	35,231	35,231	35,231	-21.4%
Interest on Investments	678,350	630,223	1,026,732	1,370,798	1,835,231	1,835,231	1,835,231	33.9%
Sale Of Prop & Equip	6,006	1,088,199	6,936	10,000	8,000	8,000	8,000	-20.0%
Other Miscellaneous Revenues	49,080	185,478	31,379	40,000	30,000	30,000	30,000	-25.0%
Miscellaneous Revenues	55,086	1,273,678	38,315	50,000	38,000	38,000	38,000	-24.0%
Gain - Sale of Assets	0	0	38,500	0	0	0	0	NA
Face Value of Long Term Debt	4,357,140	0	0	375,000	0	0	0	0.0%
Other Financing Sources	4,357,140	0	38,500	375,000	0	0	0	0.0%
Other Transfers In	0	1,644,000	0	118,619	0	0	0	0.0%
Other Operating Transfers	0	1,644,000	0	118,619	0	0	0	0.0%
TOTAL REVENUES	10,307,011	8,193,732	5,811,115	6,323,922	5,958,881	14,958,881	5,958,881	-5.8%
Wages	0	0	0	0	0	0	0	NA
Fringe Benefits - Other	2,880,473	0	0	0	0	0	0	NA
Fringes	2,880,473	0	0	0	0	0	0	NA
Total Labor Costs	2,880,473	0	0	0	0	0	0	NA

**Winnebago County
Budget Detail - 2007
Miscellaneous & Unclassified
100 - 039**

Description	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET	% Change From 2006 Adopted to 2007 Adopted
Office Expenses								
Postage and Box Rent	0	4	243	110	200	200	200	81.8%
Contractual Services								
Accounting - Auditing	0	54	10	0	0	0	0	NA
Professional Service	0	3,700	0	0	5,000	5,000	5,000	NA
Operating Grants	5,000	0	0	0	0	0	0	NA
Other Sundry & Fixed Charges								
Bad Debts Expense	58,497	(36,348)	36,480	50,000	50,000	50,000	50,000	0.0%
Taxes & Assessments	8,811	48,180	67,294	25,000	25,000	25,000	25,000	0.0%
Tax Refunds	20,080	(132)	16,084	15,000	15,000	15,000	15,000	0.0%
Operating Grants	2,245,293	2,314,117	2,392,989	2,349,349	2,388,564	3,302,775	2,440,275	3.9%
Other Miscellaneous	3,676	5,822	11,170	2,000	2,000	2,000	2,000	0.0%
Interfund Expenses								
Prop. & Liab. Insurance	7,128	8,172	8,515	853	8,940	8,940	4,631	442.9%
Other Uses of Funds								
Res-Contingencies	0	0	0	658,615	300,000	200,000	200,000	-69.8%
Res-Salaries	0	0	0	125,000	125,000	125,000	125,000	0.0%
Other Operating Transfers								
Other Transfers Out	<u>1,575,440</u>	<u>607,305</u>	<u>78,754</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	NA
Other Operating Expenses	<u>3,923,905</u>	<u>2,950,852</u>	<u>2,611,520</u>	<u>3,225,927</u>	<u>2,919,704</u>	<u>3,733,915</u>	<u>2,867,106</u>	-11.1%
TOTAL EXPENSES	<u>6,804,378</u>	<u>2,950,852</u>	<u>2,611,520</u>	<u>3,225,927</u>	<u>2,919,704</u>	<u>3,733,915</u>	<u>2,867,106</u>	-11.1%
LEVY BEFORE ADJUSTMENTS	<u>(3,502,633)</u>	<u>(5,242,880)</u>	<u>(3,199,595)</u>	<u>(3,097,995)</u>	<u>(3,039,177)</u>	<u>(11,224,966)</u>	<u>(3,091,775)</u>	-0.2%

WINNEBAGO COUNTY
2007 BUDGET
SCHEDULE OF MISCELLANEOUS OPERATING GRANT PAYMENTS

	<u>2005</u> <u>Budget</u>	<u>2006</u> <u>Budget</u>	<u>2007</u> <u>Budget</u>	<u>Increase / (decrease)</u>	
				<u>Amount</u>	<u>Percent</u>
Library (See attached schedule)	\$ 1,900,886	\$ 1,900,886	\$ 2,017,914	117,028	6.16
Regional Planning Commission	220,000	223,313	227,221	3,908	1.75
Housing Authority	1,200	1,200	1,200	0	0.00
ADVOCAP	28,000	28,000	28,490	490	1.75
County Fair Association	50,000	50,000	50,000	0	0.00
Solid Waste Grant	97,500	47,500	-	(47,500)	(100.00)
Ambulance Service	2,650	2,650	2,650 <i>pd</i>	0	0.00
Industrial Development Board Grant	100,000	88,600	88,600	0	0.00
Railroad Consortium (Was budgeted in Hwy Dept in prior years)			15,200	NA	NA
Scholarship Fund	9,000	7,200	9,000	1,800	25.00
Total	\$ <u>2,409,236</u>	\$ <u>2,349,349</u>	\$ <u>2,440,275</u>	<u>75,726</u>	<u>3.14</u>

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

5632-100-039

	2006 Net Library Budget	Percent of County Users/Usage	2005 Library Allocation	2006 Library Allocation	2007 Library Allocation	Change 2007 over / (under) 2006	
						Amount	Percent
Operating:							
Menasha	\$ 1,297,525	26.37% *	\$ 270,893	\$ 300,897	\$ 342,157	\$ 41,260	13.71
Neenah	1,711,334	32.44% *	527,927	537,655	555,157	17,502	3.26
Omro	146,951	42.10%	52,210	53,768	61,866	8,098	15.06
Oshkosh	3,148,296	21.92% *	694,612	691,450	690,106	(1,344)	(0.19)
Winneconne	175,279	56.86% *	86,956	93,711	99,664	5,953	6.35
Total operating	<u>6,479,385</u>		<u>1,632,598</u>	<u>1,677,481</u>	<u>1,748,950</u>	<u>71,469</u>	<u>4.26</u>
Facilities:							
Menasha	224,400	26.37% *	55,497	55,766	59,174	3,408	6.11
Neenah	286,304	32.44% *	92,276	92,820	92,877	57	0.06
Omro	6,031	42.10%	2,276	2,253	2,539	286	12.69
Oshkosh	433,031	21.92% *	97,995	95,353	94,920	(433)	(0.45)
Winneconne	34,214	56.86% *	20,244	19,444	19,454	10	0.05
Total operating	<u>983,980</u>		<u>268,288</u>	<u>265,636</u>	<u>268,964</u>	<u>3,328</u>	<u>1.25</u>
Special Project Grant (Note below)			<u>0</u>	<u>15,000</u>		<u>(15,000)</u>	<u>0.00</u>
Unbudgeted amount			<u>0</u>	<u>(57,231)</u>		<u>57,231</u>	<u>0.00</u>
Totals	<u>\$ 7,463,365</u>		<u>\$ 1,900,886</u>	<u>\$ 1,900,886</u>	<u>\$ 2,017,914</u>	<u>\$ 117,028</u>	<u>6.16</u>

A special grant was requested for \$15,000 to help support the transition of Information & Referral Services to a new 211 Center

2006 Net Library Budget - the 2007 library tax levy is based on the 2006 budget. The formula is always based on the past year budget because the municipalities do not prepare their library budgets for the next year until after the County has completed it's budget process.

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

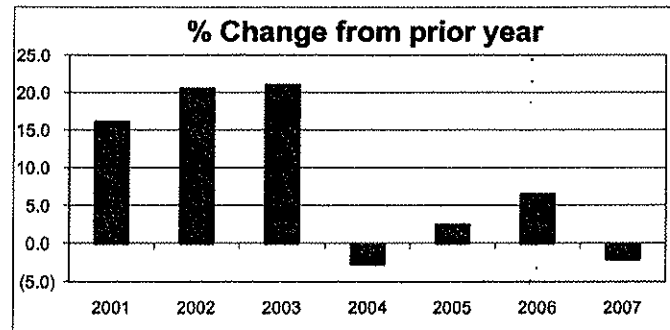
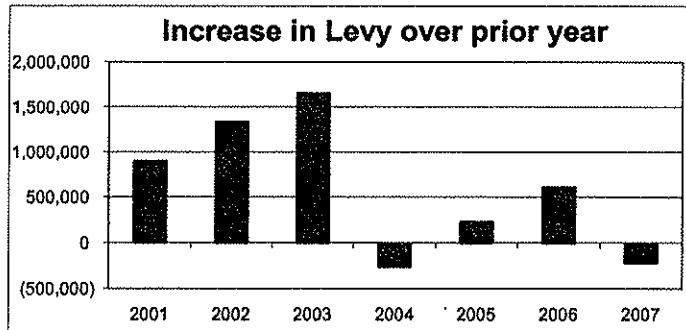
* Percent of actual circulation

DEBT SERVICE

2007 BUDGET NARRATIVE HIGHLIGHTS

2007 BUDGET DETAIL:

The 2007 net levy supported debt service is \$9,846,636, a decrease of \$215,943 or 2.2% under 2006. The County has applied \$350,000 of reserves to lower the tax levy for debt service. There will be a borrowing for new projects in 2007 for an estimated \$7,085,000. The majority of the new borrowing will be to replace the existing radios in the sheriff's department and for construction of roads.



Some of the debt related events that occurred in 2006 include the following:

Borrowing transactions during 2006:		
<u>Month</u>	<u>Description</u>	<u>Amount</u>
September	General Obligation Notes	\$ 24,610,000

INDEBTEDNESS LIMITATIONS:

Total estimated outstanding debt is projected to be \$72,550,000 at the end of 2006. This is well below our debt limit of over \$450 million.

OUTSTANDING INDEBTEDNESS AND REPAYMENT:

Amounts of outstanding debt along with schedules of principal and interest due by year are on schedules that follow. All debt is fully retired after 10 years except for the debt incurred to refinance our unfunded past service pension plan liability. The Levy & Non-Levy Debt graph that follows (a few pages later) shows our policy of maintaining level debt service payments each year while leaving room in the later years to accommodate new debt. Our annual levy supported debt service is 6.44% of total County expenditures. This compares to 6.43% for 2005.

Our 5-Year Capital Improvements Program will require a borrowing for 2007. That borrowing will be for approximately \$7,085,000 to fund 2007 projects if approved.

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

- General Obligation Notes Series 2000A – Issued for the purpose of upgrading the outdoor siren warning system; purchase of Williams property; Community Park Road development; and the planning, design and engineering of County Highway Y, JJ, and A.
- General Obligation Notes Series 2001B – Issued for the purpose of roof replacements; the construction of a Law Enforcement Center; the replacement of the Public Safety system, including CAD, RMS, and E911 Radio Consoles & phone system; the completion of County Highway Y; Fire Truck Replacement and the Quick Chill Food Delivery System at Park View.
- General Obligation Notes Series 2002A – Issued for the purpose of roof replacements; the construction of a Law Enforcement Center; the replacement of the Public Safety system, including CAD, RMS, and E911 Radio Consoles & phone system; updating of the computer infrastructure; the completion of County Highway K, JJ, and A; the completion of County Highway D bridge; the completion of County Highway E Bridge; and the Nurse Call System at PVHC.
- General Obligation Notes Series 2002B Refunding - Issued to refund 1995 Notes that were issued for the purpose of remodeling and renovating real property for an administrative office building and for a human services office building; constructing a new Highway Department Facility; improving County Highway AA; and continuing construction of the West Side Arterial roadway.
- General Obligation Notes Series 2003B – Issued to refund Note Anticipation Notes that were issued for the purpose of paying off the unfunded past service pension liability of the County.
- General Obligation Notes Series 2003D – Issued for the purpose of upgrading Courthouse security (panic buttons), continuing the public safety system, computer system infrastructure upgrade, HWY JJ and K, New generator for Park View Health Center and restroom / shower expansion & wash rack addition at County Expo grounds.

- ❑ General Obligation Notes Series 2004A – Issued to refund the 1997 Notes issued for the purpose of constructing the west side arterial roadway, constructing UWFV Science/Student Services Center, constructing Coughlin office building, fuel tank replacement, community park master plan, upgrading computer system infrastructure, and the implementation of business application software.
- ❑ General Obligation Notes Series 2004B – Issued to refund a State Trust Fund Loan taken out in 2003 to pay off the balance of the pension past service liability.
- ❑ General Obligation Notes Series 2004C – Issued for the purpose of constructing west side arterial, constructing CTH K, constructing CTH Y, soccer field rebuilding, engineering parks road improvement, HVAC for UWFV, upgrading computer system infrastructure, the implementation of business application software, construction of a co-disposal cell at the landfill, and purchase of a new tub grinder at the landfill
- ❑ General Obligation Notes Series 2005A – Issued to refund the 1998 Notes issued for the following projects: New Finance/Payroll software and updating of the computer infrastructure; construction of the Law Enforcement Center; acquiring rights of way and constructing a portion of the West Side Arterial roadway; purchase of a flail mower/snow blower; air conditioning and sprinkler system at Park View Health Center, construction of a covered horse show arena, race track, and grandstand addition; and continuing development of the Parks system.
- ❑ General Obligation Notes Series 2005B – Issued for the purpose of continuing the public safety system, HWY M and A, Park View Health Center facility replacement, air conditioning replacement at the Oshkosh Human Services building, and continuing with the roof replacement program.
- ❑ General Obligation Notes Series 2006A – Issued for constructing CTH AP, CTH P, CTH M bridges over Arrowhead and Rat rivers, and the intersection at CTH FF, equipment for Radio system upgrade and the Court video conferencing system, Roof replacement plan, Asphalt replacement program, and the Courthouse wheelchair ramp reconstruction.

Winnebago County
Budget Detail - 2007
Debt Service

	2003 ACTUAL RESULTS	2004 ACTUAL RESULTS	2005 ACTUAL BUDGET	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET
Transfers In	30,000	665,586	235,000	35,000	35,000	35,000	35,000
TOTAL REVENUES	30,000	665,586	235,000	35,000	35,000	35,000	35,000
<u>Principal payments:</u>							
G.O. Notes, Series 1993A	585,000	-	-	-	-	-	-
G.O. Notes, Series 1996A	691,900	-	-	-	-	-	-
G.O. Notes, Series 1997A	1,140,000	4,570,000	-	-	-	-	-
G.O. Notes, Series 1998A	825,000	825,000	1,625,000	-	-	-	-
G.O. Notes, Series 1999A	238,345	2,429,172	675,000	1,020,000	-	-	-
G.O. Notes, Series 1999 Refunding	895,000	1,090,000	-	-	-	-	-
G.O. Notes, Series 2000	230,000	240,000	255,000	265,000	280,000	280,000	280,000
G.O. Notes, Series 2001	104,094	247,843	425,000	1,105,000	1,110,000	1,110,000	1,110,000
G.O. Notes, Series 2001 Refunding	185,000	190,000	200,000	210,000	-	-	-
G.O. Notes, Series 2002 Refunding	1,249,662	1,244,800	1,235,000	-	-	-	-
G.O. Notes, Series 2002A	600,000	1,100,000	1,300,000	2,100,000	3,200,000	3,200,000	3,200,000
G.O. Notes, Series 2003A Refunding	-	743,399	1,030,000	1,060,000	-	-	-
G.O. Notes, Series 2003B	-	-	60,000	60,000	65,000	65,000	65,000
G.O. Notes, Series 2003C - State Trust Fund	-	3,488,500	-	-	-	-	-
G.O. Notes, Series 2003D	-	-	285,000	175,000	100,000	100,000	100,000
G.O. Notes, Series 2004A Refunding	-	-	1,170,000	1,145,000	1,115,000	1,115,000	1,115,000
G.O. Notes, Series 2004 B Refunding	-	-	-	105,000	130,000	130,000	130,000
G.O. Notes, Series 2004 C Refunding	-	-	-	45,000	1,055,000	1,055,000	1,055,000
G.O. Notes, Series 2005 A Refunding	-	-	-	1,625,000	1,610,000	1,610,000	1,610,000
G.O. Notes, Series 2005 B	-	-	-	200,000	205,000	205,000	205,000
G.O. Notes, Series 2006 A	-	-	-	-	1,400,000	1,400,000	1,400,000
G.O. Notes, Series 2007 A	-	-	-	-	-	-	-
Total Principal	6,744,001	16,168,714	8,260,000	9,115,000	10,270,000	10,270,000	10,270,000

Winnebago County
Budget Detail - 2007
Debt Service

	2003 ACTUAL RESULTS	2004 ACTUAL RESULTS	2005 ACTUAL BUDGET	2006 ADOPTED BUDGET	2007 REQUEST BUDGET	2007 EXECUTIVE BUDGET	2007 ADOPTED BUDGET
<u>Interest payments:</u>							
G.O. Notes, Series 1993A	25,740	-	-	-	-	-	-
G.O. Notes, Series 1996A	122,590	-	-	-	-	-	-
G.O. Notes, Series 1997A	232,448	103,684	-	-	-	-	-
G.O. Notes, Series 1998A	299,714	267,951	220,789	-	-	-	-
G.O. Notes, Series 1999A	171,641	156,579	209,707	171,060	-	-	-
G.O. Notes, Series 1999 Refunding	94,288	51,775	-	-	-	-	-
G.O. Notes, Series 2000	97,755	86,945	75,560	63,534	50,863	50,863	50,863
G.O. Notes, Series 2001	312,910	307,191	298,896	274,034	236,098	236,098	236,098
G.O. Notes, Series 2001 Refunding	37,375	29,050	20,500	10,500	-	-	-
G.O. Notes, Series 2002 Refunding	104,240	65,267	23,156	-	-	-	-
G.O. Notes, Series 2002A	1,488,946	1,051,344	1,010,719	948,594	845,219	845,219	845,219
G.O. Notes, Series 2003A Refunding	-	37,032	31,538	11,263	-	-	-
G.O. Notes, Series 2003B	-	92,756	59,094	57,294	55,138	55,138	55,138
G.O. Notes, Series 2003C - State Trust Fund	-	238,923	-	-	-	-	-
G.O. Notes, Series 2003D	-	69,869	86,238	81,200	77,763	77,763	77,763
G.O. Notes, Series 2004A Refunding	-	42,684	56,900	33,750	11,150	11,150	11,150
G.O. Notes, Series 2004 B Refunding	-	-	329,187	223,463	219,349	219,349	219,349
G.O. Notes, Series 2004 C Refunding	-	-	-	83,300	69,662	69,662	69,662
G.O. Notes, Series 2005 A Refunding	-	-	-	133,685	81,940	81,940	81,940
G.O. Notes, Series 2005 B	-	-	-	89,064	73,062	73,062	73,062
G.O. Notes, Series 2006 A	-	-	-	-	1,059,605	1,059,605	1,059,605
G.O. Notes, Series 2007 A	-	-	-	-	112,000	112,000	112,000
Total Interest	2,987,647	2,601,050	2,422,284	2,180,741	2,891,849	2,891,849	2,891,849
TOTAL EXPENSES	9,731,648	18,769,764	10,682,284	11,295,741	13,161,849	13,161,849	13,161,849

Winnebago County
Budget Detail - 2007
Debt Service

	<u>2003 ACTUAL RESULTS</u>	<u>2004 ACTUAL RESULTS</u>	<u>2005 ACTUAL BUDGET</u>	<u>2006 ADOPTED BUDGET</u>	<u>2007 REQUEST BUDGET</u>	<u>2007 EXECUTIVE BUDGET</u>	<u>2007 ADOPTED BUDGET</u>
Less amounts charged to:							
Airport fund	-	-	(44,297)	(34,716)	(40,951)	(40,951)	(40,951)
Solid Waste fund	(222,375)	(219,050)	(817,793)	(972,917)	(405,732)	(405,732)	(405,732)
Park View Health center	-	-	(104,076)	(161,020)	(2,452,450)	(2,452,450)	(2,452,450)
Highway	-	-	(29,676)	(29,509)	(31,080)	(31,080)	(31,080)
NET EXPENSES	<u>9,509,273</u>	<u>18,550,714</u>	<u>9,686,442</u>	<u>10,097,579</u>	<u>10,231,636</u>	<u>10,231,636</u>	<u>10,231,636</u>
LEVY BEFORE ADJUSTMENTS	<u>9,479,273</u>	<u>17,885,128</u>	<u>9,451,442</u>	<u>10,062,579</u>	10,196,636	10,196,636	10,196,636
Reserves Applied					(350,000)	(350,000)	(350,000)
Adjusted Levy					<u>9,846,636</u>	<u>9,846,636</u>	<u>9,846,636</u>

**WINNEBAGO COUNTY, WISCONSIN
INDEBTEDNESS LIMITATIONS
December 31, 2007**

LEGAL DEBT LIMIT

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

2005 Certified Equalized Value	
For Winnebago County (includes TIF Districts)	\$ <u>10,452,704,200</u>
Debt Limit at 5%	522,635,210
Debt outstanding as of December 31, 2006	<u>72,550,000</u>
Remaining Debt Margin	\$ <u>450,085,210</u>

**WINNEBAGO COUNTY
OUTSTANDING INDEBTEDNESS - ALL**

(Includes Solid Waste and Highway Debt because it is included in Debt Limit Calculations)

<u>Notes:</u>	<u>ISSUE DATE</u>	<u>MATURITY DATE</u>	<u>NET EFFECTIVE INTEREST RATE</u>	<u>OUTSTANDING 12/31/06 (Projected)</u>	<u>2007 PRINCIPAL PAID</u>	<u>2007 RETIRED</u>	<u>2007 NEW DEBT</u>	<u>12/31/07 OUTSTANDING DEBT (Projected)</u>
General Obligation Notes, Series 2000 A	10/01/00	10/01/2010	4.8149%	1,210,000	280,000			930,000
General Obligation Notes, Series 2001 B	11/01/01	11/01/2011	3.8280%	6,660,000	1,110,000			5,550,000
General Obligation Notes, Series 2002 A	05/15/02	04/01/2012	4.1611%	21,765,000	3,200,000			18,565,000
General Obligation Refunding Bonds, Series 2003B - refunding 2003 NAN's	03/01/03	04/01/2019	5.2704%	1,125,000	65,000			1,060,000
General Obligation Notes, Series 2003 D	12/01/03	04/01/2013	3.0183%	2,575,000	100,000			2,475,000
General Obligation Refunding Bonds, Series 2004A - refunding Series 1997 A	02/15/04	04/01/2007	1.5987%	1,115,000	1,115,000			-
General Obligation Refunding Bonds, Series 2004B - refunding State Trust Fund Loan 2003	04/15/04	04/01/2020	4.5690%	4,975,000	130,000			4,845,000
General Obligation Refunding Bonds, Series 2004C - refunding Series 1999 A	11/01/05	04/01/2009	2.5048%	3,110,000	1,055,000			2,055,000
General Obligation Refunding Bonds 2005A refunding of Series 1998 A	04/01/05	04/01/2006	2.8814%	3,215,000	1,610,000			1,605,000
General Obligation Notes, Series 2005B	10/01/05	04/01/2015	3.4619%	2,190,000	205,000			1,985,000
General Obligation Notes, Series 2006A	09/01/06	04/01/2016	4.5000%	24,610,000	1,400,000			23,210,000
NEW ISSUES - 2007:								
General Obligation Notes, Series 2007A - <i>estimated</i>	06/01/06	04/01/2017	4.7500%	-			7,085,000	7,085,000
GRAND TOTALS				<u>\$ 72,550,000</u>	<u>\$ 10,270,000</u>	<u>\$ -</u>	<u>\$ 7,085,000</u>	<u>\$ 69,365,000</u>

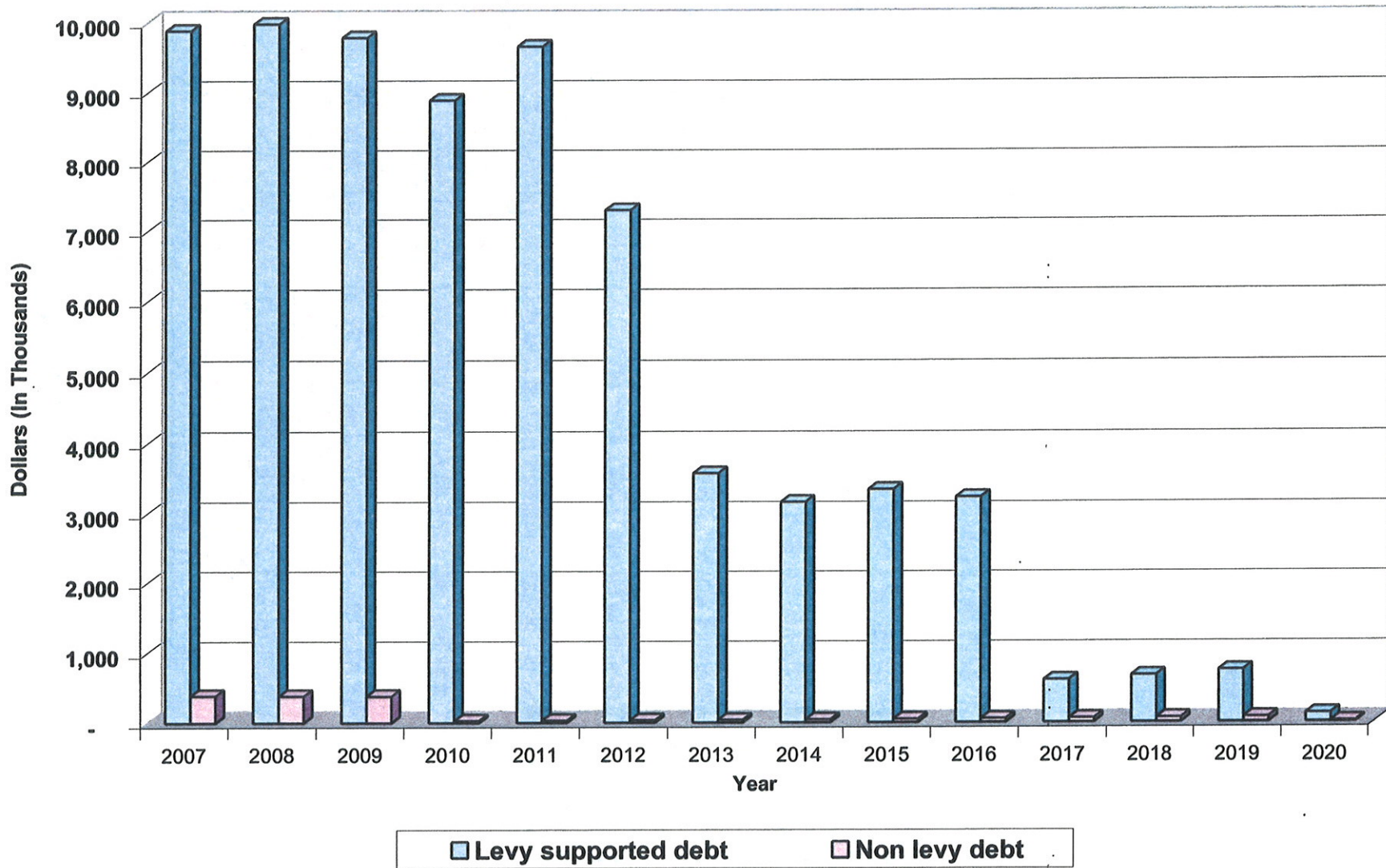
WINNEBAGO COUNTY
DEBT REPAYMENT SCHEDULE - PRINCIPAL
(In Thousands)
(Includes Solid Waste and Highway Debt because it is included in Debt Limit Calculations)

Notes:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
General Obligation Notes- 2000 Series A	280	295	310	325											1,210
General Obligation Notes- 2001 Series B	1,110	1,165	1,395	1,460	1,530										6,660
General Obligation Notes- 2002 Series A	3,200	3,400	3,500	3,700	3,900	4,065									21,765
General Obligation Bonds- 2003 Refunding B	65	65	70	70	75	80	85	90	95	100	105	110	115		1,125
General Obligation Notes- 2003 Series D	100	300	400	400	400	400	575								2,575
General Obligation Notes- 2004 Refunding A	1,115														1,115
General Obligation Bonds- 2004 Refunding B	130	155	190	220	260	300	345	390	445	500	565	630	705	140	4,975
General Obligation Notes- 2004 Series C	1,055	1,035	1,020												3,110
General Obligation Bonds- 2005 Refunding A	1,610	1,605													3,215
General Obligation Notes- 2005 Series B	205	215	225	235	240	250	260	275	285						2,190
General Obligation Notes- 2006 Series A	1,400	2,125	3,050	2,500	3,275	2,235	2,340	2,445	2,560	2,680					24,610
Totals	10,270	10,360	10,160	8,910	9,680	7,330	3,605	3,200	3,385	3,280	670	740	820	140	72,550

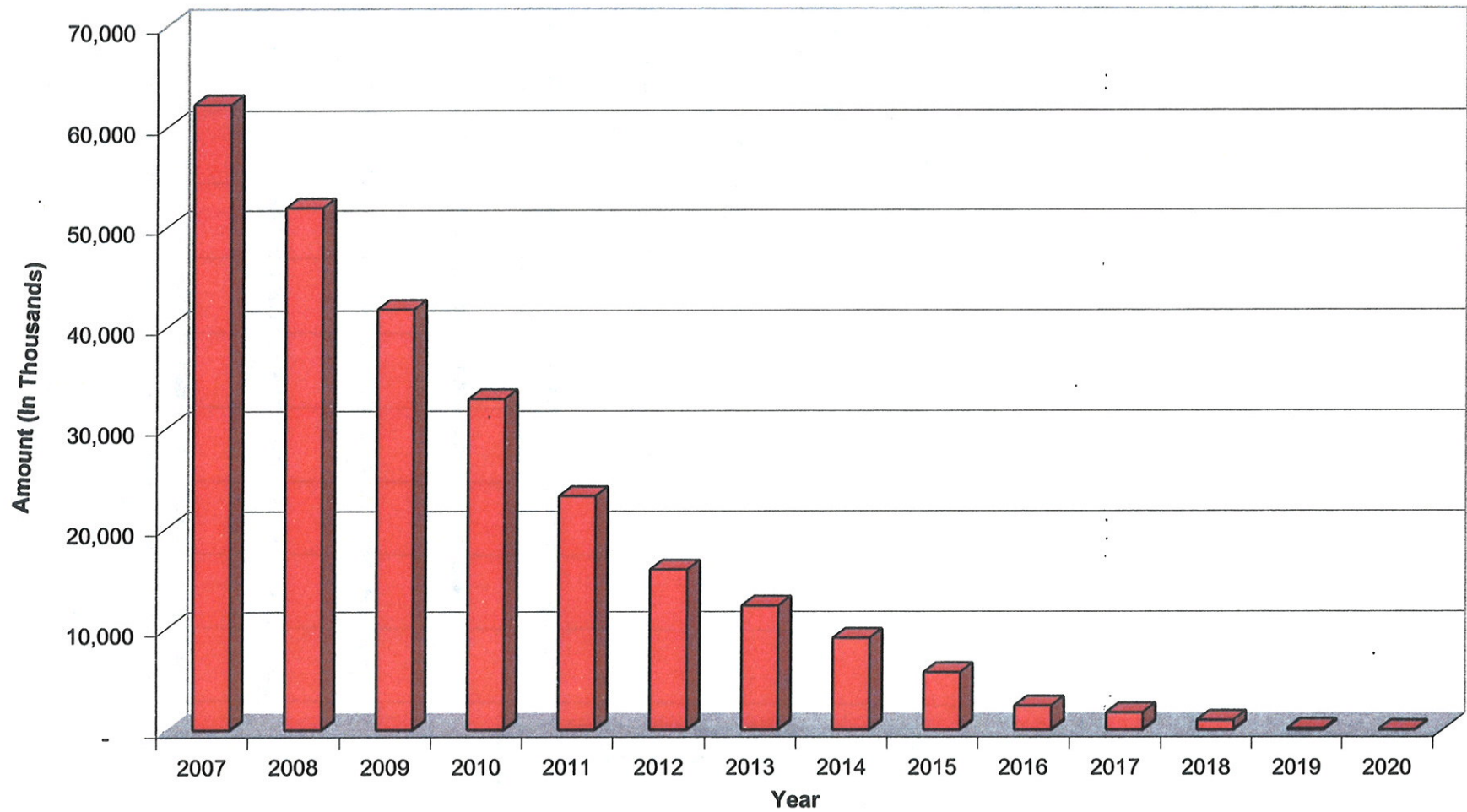
WINNEBAGO COUNTY
DEBT REPAYMENT SCHEDULE - INTEREST
(In Thousands)
(Includes Solid Waste and Highway Debt because it is included in Debt Limit Calculations)

Notes:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
General Obligation Notes- 2000 Series A	51	37	23	8											119
General Obligation Notes- 2001 Series B	236	194	145	90	31										695
General Obligation Notes- 2002 Series A	845	713	573	422	261	89									2,903
General Obligation Bonds- 2003 Refunding B	55	53	50	47	43	39	35	31	26	21	15	9	3		427
General Obligation Notes- 2003 Series D	78	72	62	50	38	26	10								336
General Obligation Notes- 2004 Refunding A	11														11
General Obligation Bonds- 2004 Refunding B	219	214	208	201	192	180	166	150	131	110	85	57	24	4	1,942
General Obligation Notes- 2004 Series C	70	44	15												128
General Obligation Bonds- 2005 Refunding A	82	27													109
General Obligation Notes- 2005 Series B	85	76	68	58	49	39	29	18	6						427
General Obligation Notes- 2006 Series A	1,060	914	807	692	573	460	365	267	163	55					5,356
Totals	2,792	2,345	1,951	1,568	1,186	833	605	465	326	186	100	66	27	4	12,454

**Winnebago County
Total Annual Debt Service
Levy and Non Levy Debt**



**Winnebago County
Debt Outstanding
End of Year**



**CAPITAL PROJECT FUNDS
2007 BUDGET NARRATIVE
HIGHLIGHTS**

Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities which are financed primarily through general obligation debt. There is no tax levy being requested to fund any capital project costs this year other than debt service.

Continuing Projects:

- ❑ **Restroom / Shower Expansion - Expo** – To account for the cost of expanding the shower and restroom area at the exposition center.
- ❑ **Courthouse Handicapped Ramp**- To account for the cost of replacing the handicapped ramp to the main entrance into the County courthouse.
- ❑ **County Highway K** - To account for the cost of reconstruction of a two lane rural road section to a four lane section.
- ❑ **County Highway JJ** – To account for the cost of the planning, design, and engineering costs for future reconstruction.
- ❑ **County Highway E from USH 41 to Oakwood Road** – To account for the cost of reconstructing the section from a two-lane to a four-lane section, including concrete pavement, curb, gutter and storm sewer.
- ❑ **Public Safety System** – To account for the cost of replacing the current CAD and RMS systems including the equipment on which they operate and to replace the current E-911 radio consoles and phone system, radio repeater transmitters and receivers, recording system, and incorporate the use of GIS software with the new equipment.
- ❑ **Radio System Upgrade** - To account for the cost of replacing the current radio system used by the sheriff department with radios that will allow for better coverage throughout the county.
- ❑ **Asphalt Replacement Program** – To account for the cost of replacing the asphalt in most of the County facility parking lots. These lots have not been resurfaced in a long time and are getting beyond annual patching and filling of potholes. The objective is to complete them over a period of years.

- ❑ **Roof Replacement Project** – To account for the cost of the replacement of roofs on various County owned buildings.
- ❑ **Court Video Conferencing System** – To account for the cost of installing a video conferencing system between the Jail building and the Courthouse so that inmates can participate in courtroom proceedings and still be kept at a secure facility.
- ❑ **Air Conditioning Replacement –DHS** - To account for the cost of the replacement of the air conditioning hardware on the Oshkosh Human Services buildings.
- ❑ **Park View Health Center Facilities** – The Park View Health Center will be replaced with a new 175 bed facility. This will replace the aging facility that is currently being used. It has been determined to build new instead of remodeling the existing structure.
- ❑ **CTH AP- from Oneida St to CTH P** – To account for the cost of designing the reconstruction of the roadway.
- ❑ **CTH P** – To account for the cost of designing the reconstruction of the roadway.
- ❑ **CTH FF and Zoar Rd Intersection** – To account for the cost of designing the reconstruction of the intersection.
- ❑ **Courthouse Security** – To account for the cost of securing the Courthouse.
- ❑ **County Highway II to STH 110** – To account for the cost of the planning, design, and engineering costs for future reconstruction.
- ❑ **County Highway S to STH 150** – To account for the cost of the planning, design, and engineering costs for future reconstruction.
- ❑ **County Highway II to STH 150** – To account for the cost of the planning, design, and engineering costs for future reconstruction.
- ❑ **County Highway A from CTH Y to Indian Point Road** – To account for the cost of construction of a four lane section of roadway including concrete pavement, curb, gutter and storm sewer.
- ❑ **CTH M** – To account for the cost of designing the reconstruction of the roadway.
- ❑ **CTH “M” bridge over Rat River** – To account for the cost of the reconstruction of the bridge.
- ❑ **CTH “M” bridge over Arrowhead River** – To account for the cost of the reconstruction of the bridge.
- ❑ **Computer System Infrastructure** - To account for the cost of technology upgrades for the county’s technology infrastructure.

Anticipated New Projects:

- ❑ **County Highway E from Oakwood Road to HWY 116** – To account for the cost of the reconstruction of the roadway.
- ❑ **Renovation or acquisition of new space for the Public Health Department** - To account for the cost of replacing the existing office space that is located in the Parkview Health Center complex.
- ❑ **Runway 9/27 Reconstruction** - To account for the cost of the reconstruction of the taxiway.
- ❑ **Utility Extension to East Development Areas** – To account for the extension of utility services to the east development area.
- ❑ **Taxiway D Apron** – To account for the replacement of the apron on taxiway D.
- ❑ **UW Fox Valley – Auditorium** – To account for the cost of design and construction of a new auditorium for the UW Fox Valley campus.

**WINNEBAGO COUNTY
2007 BUDGET
CAPITAL PROJECTS
(See Note Below)**

DESCRIPTION	Beginning Fund Balance 1/1/06	2006 Borrowing & Other Sources	Projected 2006 Net Spending	Ending Fund Bal Projected 12/31/06	Requested 2007 Levy (See Detail)	Estimated 2007 Borrowing & Other Sources	Estimated 2007 Net Spending	Ending Fund Balance 12/31/07
Approved Projects								
Restroom/ shower expansion - Expo	\$ 20,192	\$ -	\$ 20,192	\$ -	-	\$ -	\$ -	\$ -
Courthouse Ramp Replacement	-	75,000	75,000	-	-	-	-	-
County Highway K	100,593	-	100,593	-	-	-	-	-
County Highway Y	18,234	-	18,234	-	-	-	-	-
County Highway JJ	160,125	-	160,125	-	-	-	-	-
County Highway Bridge E	29,767	-	29,767	-	-	-	-	-
County Highway Bridge D	33,514	-	33,514	-	-	-	-	-
County Highway E	197,428	-	197,428	-	-	960,000	960,000	-
Public Safety System	(37,445)	37,445	-	-	-	-	-	-
Radio System Upgrade	-	400,000	25,000	375,000	-	2,000,000	2,000,000	375,000
Asphalt Replacement Program	-	164,000	105,896	58,104	-	307,000	365,104	-
Roof Replacement Program	289,870	262,000	314,870	237,000	-	292,000	529,000	-
Courtroom Video Conferencing	(50,694)	200,000	149,306	-	-	-	-	-
Air Conditioner Replacement-DHS	267,897	-	267,897	-	-	-	-	-
Park View Health Center Facility	333,615	22,889,000	5,640,536	17,582,079	-	-	16,748,336	833,743
Courthouse Security	6,500	-	6,500	-	-	-	-	-
Tower Modifications	40,814	-	40,814	-	-	-	-	-
County Highway AP	(13,000)	95,000	75,103	6,897	-	1,000,000	1,006,897	-
County Highway P	-	300,000	300,000	-	-	-	-	-
County Highway FF and Zoar Rd Intersection	-	30,000	30,000	-	-	-	-	-
County Highway II - STH 110	919,506	-	919,506	-	-	-	-	-
County Highway S - STH 150	272,867	-	272,867	-	-	-	-	-
County Highway II - STH 150	791,879	-	791,879	-	-	-	-	-
County Highway A	268,158	-	268,158	-	-	200,000	200,000	-

DESCRIPTION	Beginning Fund Balance 1/1/06	2006 Borrowing & Other Sources	Projected 2006 Net Spending	Ending Fund Bal Projected 12/31/06	Requested 2007 Levy (See Detail)	Estimated 2007 Borrowing & Other Sources	Estimated 2007 Net Spending	Ending Fund Balance 12/31/07
County Highway M	34,216	-	34,216	-	-	-	-	-
County Highway Bridge M- Rat River	3,868	63,000	66,868	-	-	-	-	-
County Highway Bridge M- Arrowhead River	22,449	84,000	106,449	-	-	-	-	-
Computer System Infrastructure	38,368	-	38,368	-	-	-	-	-
Subtotal	\$ 3,748,721	\$ 24,599,445	\$ 10,089,086	\$ 18,259,080	-	\$ 4,759,000	\$ 21,809,337	\$ 1,208,743
Anticipated Projects								
UW Fox Valley - Auditorium	-	-	-	-	-	1,500,000	1,500,000	-
Runway 9/27 Reconstruction	-	-	-	-	-	200,000	200,000	-
Utility Extension to East Development Areas	-	-	-	-	-	275,000	275,000	-
Taxiway D Apron	-	-	-	-	-	42,000	42,000	-
Renovate/ Acquire Public Health space	-	-	-	-	-	308,000	308,000	-
Grand Total	\$ 3,748,721	\$ 24,599,445	\$ 10,089,086	\$ 18,259,080	-	\$ 7,084,000	\$ 24,134,337	\$ 1,208,743

Note:

The approval of the County's Annual budget is not an approval of any capital project or borrowing shown above. All Capital projects and borrowings are approved by separate resolution of the County Board apart from the annual budget process. Adoption of the above 2007 annual capital projects budget is for the purpose of 1) approving a 2007 tax levy for furniture and fixtures related to the projects so that if the projects are approved there are funds available to fund the furniture and fixtures, and 2) to adopt an estimate of the 2007 expenditures on the approved and anticipated projects in accordance with State Statutes.

**2006 - 2010 EXECUTIVE CAPITAL IMPROVEMENTS PROGRAM
LEVY SUPPORTED PROJECTS**

Note: Projects included on this schedule are for planning purposes only. All projects must come before the Winnebago County Board for Approval.

DIVISION / DEPT	PROJECT DESCRIPTION	2006	2007	2008	2009	2010	TOTAL
	ADMINISTRATION:						
General	Asphalt Replacement Program	\$ 164,000	\$ 307,000	\$ 307,000	\$ 307,000	\$ 307,000	\$ 1,392,000
	Facility Roof Maintenance	282,000	292,000	292,000	292,000	292,000	1,430,000
	Renovation or acquisition of additional office space				4,000,000		4,000,000
	Courthouse replacement of windows					100,000	100,000
	Courthouse ramp	75,000					75,000
	Total Administration	501,000	599,000	599,000	4,599,000	699,000	6,997,000
	PUBLIC SAFETY:						
Sheriff	Radio System Upgrade	400,000	2,000,000	600,000	600,000		3,600,000
	Court Video Conferencing System	200,000					200,000
	Total Public Safety	600,000	2,000,000	600,000	600,000		3,800,000
	TRANSPORTATION:						
Highway	CTH "AP" from Oneida St. to CTH "P"	95,000	2,300,000				2,395,000
	Federal or state funding		(1,300,000)				(1,300,000)
	CTH A Indian Point Rd to City of Neenah		200,000		3,000,000		3,200,000
	CTH "E" from STH 116 to Oakwood Road		960,000				960,000
	CTH FF and Zoar Rd Intersection	30,000	213,000				243,000

**2006 - 2010 EXECUTIVE CAPITAL IMPROVEMENTS PROGRAM
LEVY SUPPORTED PROJECTS**

Note: Projects included on this schedule are for planning purposes only. All projects must come before the Winnebago County Board for Approval.

DIVISION / DEPT	PROJECT DESCRIPTION	2006	2007	2008	2009	2010	TOTAL
	HWY "G" from USH 41 to USH 76		125,000				125,000
	HWY "G" from USH 45 to CTH "A"			125,000			125,000
	CTH II from North County Line to Old STH 150 at Winchester	1,800,000					1,800,000
	State & Fed funds	(1,800,000)					(1,800,000)
	CTH II from STH 45/110 to North County Line	1,800,000					1,800,000
	State & Fed funds	(1,800,000)					(1,800,000)
	CTH K Eureka Lift Bridge Over Fox River				1,150,000		1,150,000
	Tax Levy or State & Fed funds				(920,000)		(920,000)
	CTH M from STH 44 in Picket south to Fond du Lac County Line		1,375,000				1,375,000
	CTH M Bridge over Arrowhead River	380,000					380,000
	Transportation funds	(296,000)					(296,000)
	CTH M Bridge over Rat River	311,000					311,000
	Transportation funds	(248,000)					(248,000)
	CTH P from STH 47 to STH 441	300,000					300,000
	CTH T from CTH Y to CTH II				6,750,000		6,750,000

**2006 - 2010 EXECUTIVE CAPITAL IMPROVEMENTS PROGRAM
LEVY SUPPORTED PROJECTS**

Note: Projects included on this schedule are for planning purposes only. All projects must come before the Winnebago County Board for Approval.

DIVISION / DEPT	PROJECT DESCRIPTION	2006	2007	2008	2009	2010	TOTAL
	CTH "Y" from USH 76 to CTH A - mill and overlay				125,000		125,000
Airport	Utility Extension to East Development Areas		275,000				275,000
	Airfield Maintenance Shop			115,000			115,000
	Taxiway D Apron - Rehabilitate		280,000				280,000
	AIP funding		(238,000)				(238,000)
	Construction of Taxiway L			515,000			515,000
	AIP funding			(438,000)			(438,000)
	Total Transportation	572,000	4,190,000	317,000	10,105,000	-	15,184,000
	HUMAN SERVICES						
Park View	Park View & Health Department Facilities Long-Range Plan	22,889,000					22,889,000
	Raze or renovate Pavillion Building			600,000			600,000
	Raze or renovate Pleasant Acres Building				Undetermined		Undetermined
Health	Renovation or acquisition of new space for the Public Health Department		2,000,000				2,000,000
	Total Human Services	22,889,000	2,000,000	600,000	-	-	24,889,000
	Education / Recreation						

**2006 - 2010 EXECUTIVE CAPITAL IMPROVEMENTS PROGRAM
LEVY SUPPORTED PROJECTS**

Note: Projects included on this schedule are for planning purposes only. All projects must come before the Winnebago County Board for Approval.

DIVISION / DEPT	PROJECT DESCRIPTION	2006	2007	2008	2009	2010	TOTAL
Parks	Animal Barns - Sunnyview Expo			333,000			333,000
	Animal Barns - outside revenue			(166,500)			(166,500)
UW Fox Valley	Auditorium		3,000,000	3,000,000			6,000,000
	Outagamie County Share		(1,500,000)	(1,500,000)			(3,000,000)
	Total Education / Recreation		1,500,000	1,666,500			3,166,500
	Required Borrowing for Levy Supported Projects	\$ 24,562,000	\$ 10,289,000	\$ 3,782,500	\$ 15,304,000	\$ 699,000	\$ 54,036,500

WINNEBAGO COUNTY, WISCONSIN
DEMOGRAPHIC STATISTICS
Last Ten Fiscal Years

Fiscal Year	Population (1)	Per Capita Income (2)	Median Age (3)	Public School Enrollment (4)	Unemployment Rate (5)
1996	149,894	24,023	34.9 yrs.	25,092	2.5%
1997	152,671	24,659	35.2 yrs.	23,460	2.8%
1998	153,937	26,581	35.6 yrs.	23,679	2.3%
1999	154,754	27,759	35.9 yrs.	23,650	2.2%
2000	155,922	27,819	35.4 yrs.	23,508	2.4%
2001	156,763	28,704	35.4 yrs.	23,579	3.5%
2002	159,161	29,537	36.5 yrs.	19,998	4.4%
2003	160,177	30,359	36.6 yrs.	23,366	4.0%
2004	161,863	(6)	(6)	22,831	4.2%
2005	163,244	(6)	(6)	22,888	3.9%

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

(2) Source: U.S. Department of Commerce (provided by State of Wisconsin, Department of Development - Bureau of Research, Business Information Services.)

(3) Source: State of Wisconsin, Department of Development - Bureau of Research, Information Services. Also, State of Wisconsin, Department of Health and Social Services, and State of Wisconsin Center for Public Health Statistics.

(4) Source: Local School Districts.

(5) Source: State of Wisconsin, Job Service, Labor Market Information Services.

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

**WINNEBAGO COUNTY, WISCONSIN
MISCELLANEOUS STATISTICS**

December 31, 2005

DATE OF INCORPORATION	September 14, 1843	LIBRARIES (Non-County operated)	5
FORM OF GOVERNMENT	County Executive/County Board	NUMBER OF HOSPITALS (Non-County operated)	2
TOTAL AREA	540 Square Miles	RECREATION:	
LAND AREA	450 Square Miles	County Operated:	
MILES OF ROADS AND STREETS	965	Number of Parks	12
ACRES OF INDUSTRIAL LANDS	3,150	Acres of Parks	1,415
FARMING ACRES	167,000	Miles of Snowmobile Trails (owned)	19.1
NUMBER OF FARMS	915	Miles of Snowmobile Trails (leased)	101.2
COUNTY EMPLOYEES		Expo Center	1
General Government	172	Racetrack	1
Public Safety	209	Non-County Operated:	
Public Works	121	Number of Parks and Recreation Areas	84
Health and Human Services	564	Acres of Parks and Recreation Areas	979
Culture, Recreation and Education	27	Number of Golf Courses	14
Conservation and Development	4	Acres of Golf Courses	1,486.27
	<u>1,097</u>	Acres of Public Hunting /Fishing	11,393
		UTILITIES:	
		County Operated - Landfill	1
		Non-County Operated:	
		Number of Water Facilities	7
		Number of Sanitary Sewer Facilities	15
		Natural Gas	1

**WINNEBAGO COUNTY WISCONSIN
TAX INCREMENTAL DISTRICTS**

DISTRICT	Number	YEAR	BASE VALUE	CURRENT VALUE	INCREMENT	PLAN EXPIRATION DATE	STATUTORY MAXIMUM DATE
Village of Winneconne	05	2000	4,751,600	7,940,900	3,189,300	2023	2023
Village of Winneconne	06	2000	1,100,600	4,822,900	3,722,300	2023	2023
Village of Winneconne	07	2002	2,038,100	3,049,600	1,011,500	2025	2027
City of Menasha	01	1986	5,329,100	11,861,300	6,532,200	2009	2013
City of Menasha	02	1987	1,174,950	3,590,600	2,415,650	2010	2014
City of Menasha	03	1990	1,655,200	5,839,200	4,184,000	2013	2017
City of Menasha	04	1997	4,196,000	11,399,100	7,203,100	2020	2020
City of Menasha	05	1998	3,384,900	8,734,800	5,349,900	2021	2021
City of Menasha	06	1998	5,568,800	16,022,400	10,453,600	2021	2021
City of Menasha	07	2003	687,300	7,041,300	6,354,000	2026	2028
City of Menasha	08	2005	484,500	1,391,000	906,500	2026	2030
City of Neenah	05	1993	10,992,000	29,649,300	18,657,300	2014	2020
City of Neenah	06	1997	1,166,100	8,363,500	7,197,400	2020	2020
City of Neenah	07	2000	20,512,100	71,797,800	51,285,700	2019	2023
City of Neenah	08	2001	13,941,400	40,004,500	26,063,100	2019	2024
City of Omro	03	1988	1,933,200	4,629,800	2,696,600	2008	2015
City of Omro	05	1988	193,900	11,364,000	11,170,100	2008	2015
City of Omro	06	1991	35,700	1,640,700	1,605,000	2013	2018
City of Oshkosh	04	1982	783,500	3,539,600	2,756,100	2001	2009
City of Oshkosh	06	1989	350,900	8,140,100	7,789,200	2008	2016
City of Oshkosh	07	1989	22,309,000	144,638,500	122,329,500	2008	2016
City of Oshkosh	08	1991	9,590,400	29,258,300	19,667,900	2013	2018
City of Oshkosh	09	1991	684,300	17,226,700	16,542,400	2013	2018
City of Oshkosh	10	1993	600,300	1,050,800	450,500	2013	2020
City of Oshkosh	11	1995	486,300	635,400	149,100	2015	2018
City of Oshkosh	12	1997	1,715,400	6,045,700	4,330,300	2020	2020
City of Oshkosh	13	1998	5,869,100	18,621,400	12,752,300	2021	2021

**WINNEBAGO COUNTY WISCONSIN
TAX INCREMENTAL DISTRICTS**

DISTRICT	Number	YEAR	BASE VALUE	CURRENT VALUE	INCREMENT	PLAN EXPIRATION DATE	STATUTORY MAXIMUM DATE
City of Oshkosh	14	2000	558,400	6,354,100	5,795,700	2023	2023
City of Oshkosh	15	2001	564,900	7,832,200	7,267,300	2023	2024
City of Oshkosh	16	2001	0	7,003,100	7,003,100	2023	2024
City of Oshkosh	17	2001	2,210,600	8,537,000	6,326,400	2023	2023
City of Oshkosh	18	2002	51,300	0	*	2025	2027
City of Oshkosh	19	2003	104,200	4,528,400	4,424,200	2026	2028
City of Oshkosh	20	2005	20,815,500	19,585,900	*	2026	2030
Totals			\$ 145,839,550	\$ 532,139,900	\$ 387,581,250		

* This district has a zero or negative value increment. No increment shown.

Project costs uncollected at the dissolution date are absorbed by the municipality.

Plan Expiration: Refers to the estimated date that the project costs are expected to be fully recovered. At this point, the incremental values are expected to go back onto the property tax rolls.

Statutory Expiration: Refers to the maximum allowable time that project costs can be recovered from the tax on the incremental values generated during the life of the district. After this date, the incremental values must go onto the property tax rolls.

GLOSSARY

- Accrual Accounting:** A method of accounting in which revenues are recognized in the accounting period in which they are earned. Expenditures are recognized in the accounting period in which the liability is incurred. This method also is often contrasted with **Cash Accounting**.
- Agency Fund:** A **Fiduciary Fund** in which the government is a temporary agent.
- Appropriations:** The amount of money granted by the legislative body to units of local government for most activities in the coming **Fiscal Year**. Appropriations are usually reported in the budget by **Line Item**; and they allow governmental units to make new expenditures and incur new obligations up to the amount of the appropriation. Appropriations are also called budgeted expenditures.
- Assessed Valuation:** This is the value of the property that is available for taxation which is determined annually and is based on the ratio of the property's assessed value to its "fair market value." The process of determining a property's assessed value is called an **Assessment**, and assessors consider many factors when valuing properties. See **Equalized Assessed Valuation**.
- Assets:** As reported on a **Balance Sheet** for a given fund, assets include any financial resources available to government such as cash, expected tax revenues, payments due from other funds or governmental units, and inventories.
- Balance Sheet:** A periodic report on the government's **Assets, Liabilities, and Fund Equity**, and all **Governmental Funds**. The governmental financial officer or the Accounting division usually prepares these reports.
- Bonds (Municipal):** A method of issuing **long-term Debt** to local governments or semi-independent agencies associated with local government such as authorities or corporations. The two primary types of bonds are: **General Obligation and Revenue**. All municipal bonds are tax exempt, and therefore are usually bought by investors with high marginal tax rates such as commercial banks and high-income individuals. Investment patterns in municipal bonds have changed dramatically since the late 70's due to revenue limitations, radical changes in interest rates, and the national Tax Reform Act of 1986 that eliminated the benefits of using revenue bonds for "private purpose development."
- Bond Rating:** A judgement on the investment quality of the **Bond** which reflects the government's ability to repay the debt or its creditworthiness. The stronger the rating, the lower the interest rate assigned to the bond by the underwriters. There are three rating agencies: Moody's Investors Service, Standard & Poor's Corporation, and Fitch's. A variety of characteristics about the government and community are examined to determine its rating such as the strength of the local economy, the financial management practices of the government, debt factors, and administrative practices.
- Budget:** The budget is one of the primary financial documents of the government, in addition to the **Comprehensive Annual Financial Report**. The budget is prepared before the beginning of the **Fiscal Year** and documents expected **Revenues**, and **Appropriations** for the entire government and for the various departments and divisions of the government.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NA: Not applicable or does not apply.

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

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

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

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

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

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

Revenues: All funds used by local government report revenues as the primary source of monetary input. There are six primary sources of revenues for **General Fund** of the local government: taxes, licenses and permits, **Intergovernmental Revenues**, **User Charges**, fines and forfeitures, and miscellaneous. Expected or

budgeted revenues are those that are estimated for the coming fiscal year. Actual revenues represent the amount of money that was actually collected by the government.

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

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

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

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

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

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

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