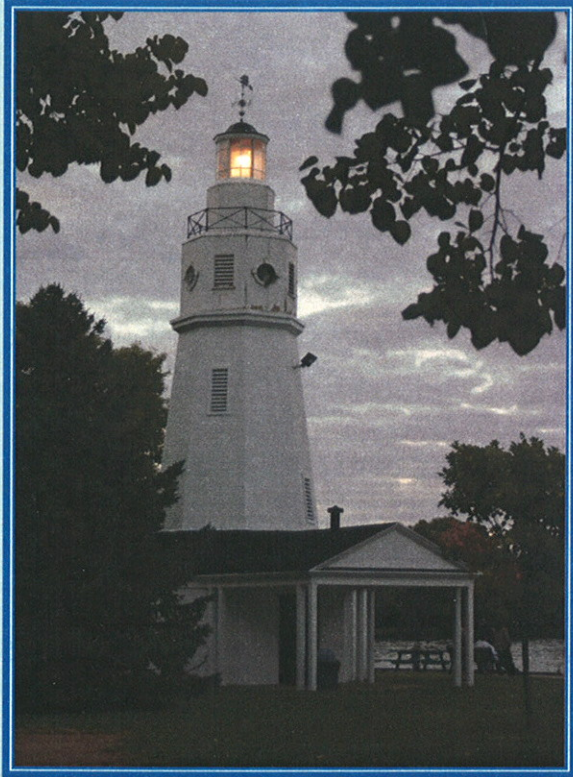


Adopted Budget 2008

C. OPENSTEIN



Kimberly Point Lighthouse - Neenah



Buckstaff Lighthouse - Bayshore Drive - Oshkosh



Asylum Point Lighthouse - Town of Oshkosh



Winnebago County

Wisconsin
The Wave of the Future

About Our Cover.....

Winnebago County Lighthouses

Winnebago County has several beautiful lighthouses on our waterways. Pictures of three of them are featured on this year's 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 22 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 7 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 2008
ANNUAL BUDGET FOR THE
COUNTY OF WINNEBAGO

WINNEBAGO COUNTY BOARD OF SUPERVISORS

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Winnebago County
Office of the County Executive

The Wave of the Future

2008 EXECUTIVE BUDGET MESSAGE

Adopted Budget

"Leadership and learning are indispensable to each other."

John F. Kennedy

Mark L. Harris



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

The State of Wisconsin's budget and related vetoes were completed just a few days before the Winnebago County Board deliberated its budget. The primary differences between the State budget and the assumptions used to prepare the executive budget were a significant decrease in anticipated court aids and a liberalization of the levy freeze formula. Those changes together with amendments from the County Board are reflected in this document.

2008 BUDGET HIGHLIGHTS

REVIEW BY EXPENDITURE CATEGORY:

Labor

Total county wages are up \$1,289,905 or 2.8% from 2007. 37 full-time positions have been eliminated and 11 new full-time positions have been added for a net reduction of 26 full-time people from the table of organization. There was also a net reduction to part-time employees of one. The resulting gross wage and benefit reductions are roughly \$387,380 and \$180,700 respectively for a total wage and benefit reduction of \$568,080. Most of the position elimination's at Park View Health Center will not occur until the second quarter of 2008. The annual savings from the 26 position elimination's would more closely be \$861,080.

Fringe benefits are up \$1,055,847 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. Workers Compensation costs are also up because the 2007 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 \$1,584,000 and \$1,495,000 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 2006 and there are projected overages for some departments in 2007 as the result of budgeting too aggressively.

Capital

Our capital outlay budget for 2008 is \$1,841,693 reflecting an increase of \$343,483 or 22.9%. Much of the increase in capital is attributable to the UWFV(\$100,000), Parks(\$75,500) and Sheriff Department(\$264,970). Highway Department shows a decrease from 2007 of \$89,000.

Many other departments submitted requests for building improvements, remodeling and repairs. The net change from 2007 is a reduction of about \$8,000.

Travel

Travel expenditures are projected to increase a modest \$38,839 or 6.6%. 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 2008 whenever possible. These measures should ensure our staff the ability to maintain professional licensures and certification standards. Higher automobile allowance costs comprise most of the increase over 2007.

Other Expenditures

Other expenditures are budgeted to increase \$3,224,617 or 3.4%. Some areas to note include:

The Human Services Department has an increase of \$1,161,450, which represented a 2.5% increase over their 2007 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 \$203,000. This is primarily attributable to higher utility costs anticipated for 2008.

Park View Health Centers other operating expenses went up \$177,541. The largest component of this increase is debt service principal and interest of \$547,000 associated with the borrowing for the new facility. There is a \$266,000 decrease in professional services because of the elimination of the cleaning services.

Self-funded Health Insurance fund has a projected increase in the claim payments of \$843,4666 due to continued increasing utilization of the plan.

REVIEW BY DIVISION:

Administration

The tax levy in this division is \$7,882,682, an increase of \$616,075, or 8.5%. The only significant increase is in the Facilities area where wages are expected to be about \$428,000 higher than 2007, because of workers who were previously budgeted under the Park View Health Center labor category are now being budgeted in the Facilities budget. Most other departments in this division had very small or no increases for 2007.

Public Safety

This division shows a tax levy of \$18,350,875, an increase of \$1,071,934, or 6.2% over 2007. Most of the increase is in the Sheriff Department. Sheriff's levy is up about \$807,249 or 5.6%. Labor costs are up \$715,171 or 5.0%. This is partially due to the addition of 5 full-time positions. Capital outlay is up by \$264,970 because of the departments request for 6 additional vehicles and 10 mobile laptop computers with docking stations.

The Clerk of Courts and Court System budget is up \$83,890 or 5.2%. Revenues in this area are projected to increase about \$123,618 or 5.9%. Labor costs are projected to be up about \$101,716 or 3.5% which is primarily due to normal pay increases and some increases in fringe benefits. Other cost increases in this department include \$54,000 for court appointed attorneys which are paid for by the County.

Other departments in this division have very minor increases.

Transportation

This division shows a total tax levy of \$1,030,705, an increase of \$202,886, or 24.5% over 2007. The Board applied \$117,709 of Airport fund reserves to reduce the Airport tax levy in 2007. There are no other significant changes in this division.

Health and Human Services

The Health and Human Services levy is \$27,701,523, up \$1,002,648 or 3.8% from 2007. 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 \$547,000, associated with debt on the new nursing home project. The facility has started taking in less new patients as beds free up during 2007 with the intention of getting from 220 to 168 beds.

The department of Human Services has an increase of \$304,000 mostly due to the normal increase in labor costs.

The other departments in this division show only minor increases.

Education, Culture and Recreation

The Division of Education, Culture, and Recreation shows a tax levy of \$1,955,640, an increase of \$56,841 or 3.0%. 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 part of the increase is that we plan to reopen the swim lake in 2008. Concession revenue should help offset this cost. The second part of the increase is from the exposition site, there are no significant increases just small increases throughout the accounts.

Planning and Environment

This division shows a tax levy of \$583,363, an increase of \$118,927 or 25.6%. Register of Deeds accounts for the majority of the increase or \$110,000. The large increase is due to lower projected revenue for filing fees. There are projected to be fewer filings because as interest rates rise there are less mortgage refinancing and a lower number of home purchases.

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 \$3,333,446, which is \$226,787 or 6.4% below 2007. 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. In 2007 we applied \$424,000 of general reserves and none are applied in 2008.

More State Shared Revenue is being budgeted for 2008 because of increasing the revenue to what has been projected by the state for 2008. This is coupled with an increase 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 \$500,000 over the 2007 budget amount.

The levy in County Board is down primarily due removing \$47,500 from the professional services account because of the one time cost of the long range planning item that was in the 2007 budget.

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 in 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 2008 are \$13,162,683, an increase of \$406,566, or 3.2% over 2007. 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

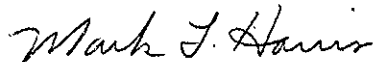
This was another very difficult budget year because of the State imposed Tax Levy Freeze. The additional levy we are able to get because of our new construction growth provided very little extra funding because of the gap created in the 2007 budget from using \$200,000 of reserves from the self funded Property and Liability Insurance Fund and \$424,000 of general fund reserves that were applied to reduce the 2007 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 26 full-time positions from the budget. Fortunately, most of the position elimination's will occur through attrition, however some layoffs included in this proposal are due to the downsizing of the Park View Health Center.

CONCLUSION

Winnebago County continues to look for innovative ways to stretch the property tax revenue it receives. 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.

ECONOMIC CONDITIONS AND OUTLOOK

The unemployment rate for Winnebago County for August 2007 is 4.7%, which a .3% increase from a year ago. We are ranked 39th compared to other Wisconsin Counties. This compares favorably to the state's average unemployment rate of 4.9%. The national average rate for August 2007 is 4.6%. 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, 2007 is \$11,601,104,500 an increase of \$444,729,100 or 3.99% over 2006. The growth in valuation consists of 2.438% in new construction and 1.55% 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

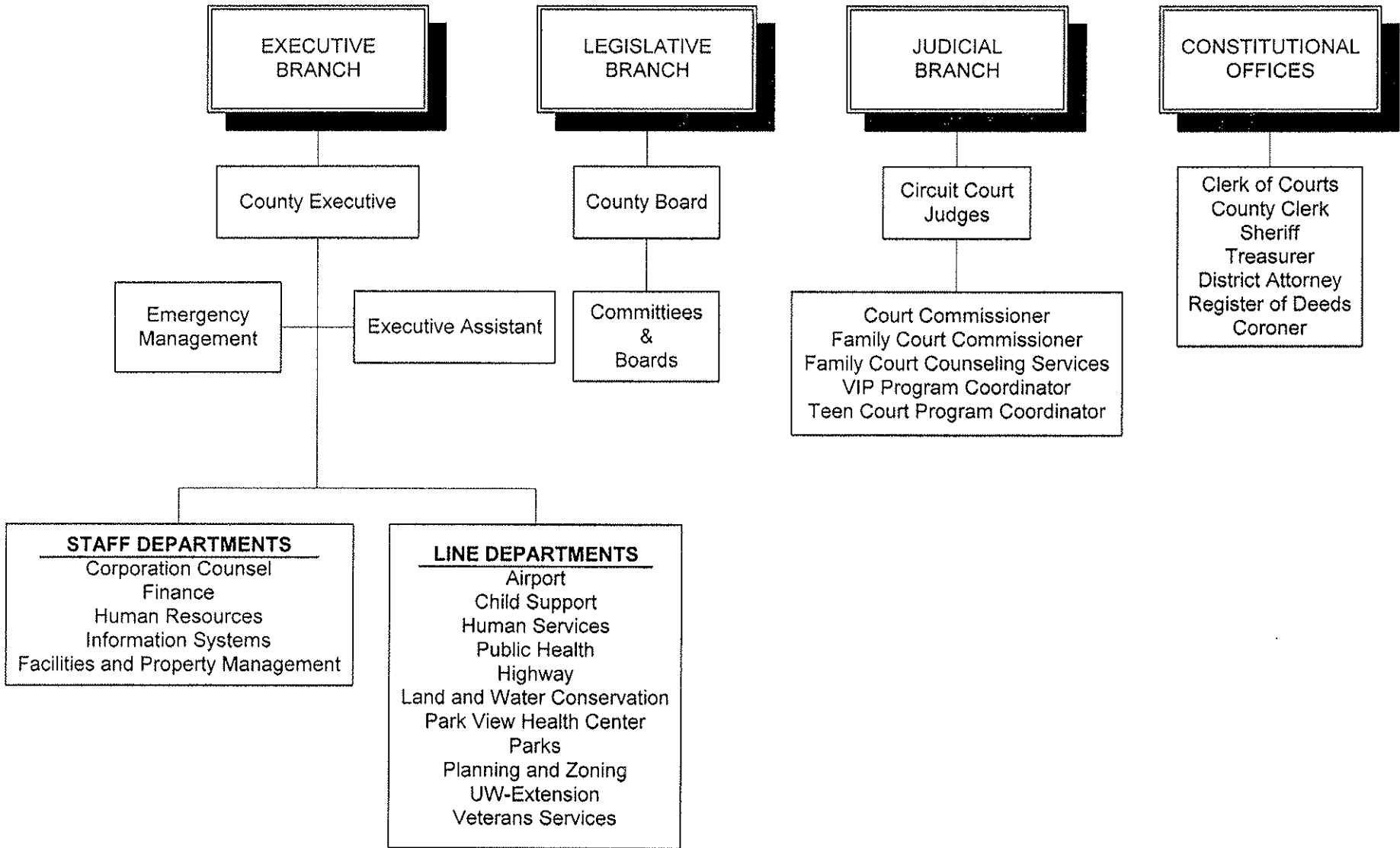
MISSION STATEMENT

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 38% 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 7.6% of our revenue budget.

Licenses and Permits:

This is a small revenue source comprising about .7% of the County revenue budget.

Interfund Revenues:

This category includes charges from one County department to another. It comprises about 7.5% 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 3.5% 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 levies 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 2007

LEGISLATIVE HISTORY:

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

Section 66.0602 Local Levy Limits:

1. Except as provided in subs. (3), (4), and (5), no political subdivision may increase its levy in any year by a percentage that exceeds the political subdivision's valuation factor. The valuation factor is a percentage equal to the greater of either 3.86 percent or 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. The legislature's budget proposal was for a 2% allowable increase or net new construction. This provision was vetoed by the Governor and he adjusted the allowable levy increase to 3.86%.

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 2008 SIGNIFICANT INFORMATION

Below are some major items to note about the 2008 budget:

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

| | |
|---|------------|
| - Debt Service fund reserves applied to reduce the debt service levy. | \$ 350,000 |
| - Property Lister fund reserves applied. | 45,000 |
| - Park's Boat launch reserves applied | 67,000 |
| Total reserves applied | \$ 462,000 |

2. Total equalized value (as reduced by Tax Incremental Districts (TID)) in the County increased 3.99% over 2007. This consists of a 1.55% market valuation growth and 2.438% growth in new or improved property.
3. Building repairs and improvements – We have excluded \$320,000 of requests for building repairs and improvements from this 2008 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. 37 positions have been eliminated and 11 new positions added for a net reduction of 26 people from the table of organization. Most of the positions are at Park View Health Center. Total annualized labor cost savings would be approximately \$967,000. Many of the reductions at Park View will happen during the second quarter of the year, thus the actual savings for 2008 will be lower.

Winnebago County, Wisconsin
Fringe Benefits - Components

| | 2004 Actual | 2005 Actual | 2006 Actual | 2007 Budget | 2008 Budget | 2007 to 2008 Budget - Change |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| Dental | \$383,717 | \$508,660 | \$510,731 | \$481,370 | \$522,625 | 41,255 |
| Life | 20,594 | 21,229 | 17,149 | 23,308 | 22,125 | (1,183) |
| Long Term Disability | 208,787 | 215,964 | 221,594 | 226,553 | 226,377 | (176) |
| Health - employer share | 10,036,278 | 9,587,495 | 9,157,032 | 10,007,701 | 10,429,184 | 421,483 |
| Wisconsin retirement - employer share | 2,495,252 | 2,676,273 | 3,054,891 | 2,858,478 | 3,318,590 | 460,112 |
| Wisconsin retirement - employee share - paid by employer | 2,079,376 | 2,230,228 | 2,085,489 | 2,404,608 | 2,260,771 | (143,837) |
| FICA | 2,703,795 | 2,755,080 | 2,727,948 | 2,808,854 | 2,864,968 | 56,114 |
| Medicare | 632,340 | 644,333 | 637,988 | 656,910 | 670,034 | 13,124 |
| Workers Comp | 698,308 | 689,227 | 1,191,461 | 1,001,797 | 1,210,752 | 208,955 |
| Total Fringe Benefits | \$19,258,447 | \$19,328,489 | \$19,604,283 | \$20,469,579 | \$21,525,426 | 1,055,847 |
| Health - employee share (only avail for 2008 budget) | | | | | 1,584,681 | |

**2008 ADOPTED BUDGET
SUMMARY OF COUNTY BOARD ACTIONS**

| DEPARTMENT NAME | LINE ITEM | DETAIL | EXPENDITURES | REVENUES | LEVY |
|------------------------------|--------------------------|--|--------------|-----------|------------|
| | | Levy per Executive Budget Book | | | 63,780,430 |
| COUNTY BOARD ACTIONS: | | | | | |
| District Attorney | Labor and Fringes | Add one position of Special Investigator | 105,000 | | 63,885,430 |
| Sheriff | Labor and Fringes | Add one position of Word Processor | 8,149 | | 63,893,579 |
| Sheriff | Other Operating Expenses | Reduce photo processing | (1,672) | | 63,891,907 |
| Sheriff | Other Operating Expenses | Accept Highway 41 Corridor Grant | 25,000 | 25,000 | 63,891,907 |
| Sheriff | Capital Outlay | Add 4 patrol cars | 92,156 | | 63,984,063 |
| Sheriff | Labor and Fringes | Add one position of Patrol Officer | (32,230) | | 63,951,833 |
| Sheriff | Other Operating Expenses | Reduce Meg Unit grant | (1,821) | | 63,950,012 |
| Sheriff | Other Operating Expenses | Add maintenance contract | 16,551 | | 63,966,563 |
| Sheriff | Public Charges | Add Day Reporting Fees | | 80,300 | 63,886,263 |
| Sheriff | Public Charges | Increase Huber fees | | 56,210 | 63,830,053 |
| Sheriff | Public Charges | Increase Police Service fees | | 5,000 | 63,825,053 |
| Sheriff | Public Charges | Reduce monitoring GPS fees | | (120,300) | 63,945,353 |
| Sheriff | Other Operating Expenses | Transfer portable video court to Jail Assessment | (2,000) | | 63,943,353 |
| Sheriff | Other Operating Expenses | Transfer hygiene supplies to Jail Assessment | (9,000) | | 63,934,353 |

**2008 ADOPTED BUDGET
SUMMARY OF COUNTY BOARD ACTIONS**

| DEPARTMENT NAME | LINE ITEM | DETAIL | EXPENDITURES | REVENUES | LEVY |
|---------------------|--------------------------|--|----------------|---------------|------------|
| Sheriff | Other Operating Expenses | Transfer language line to Jail Assessment | (5,100) | | 63,929,253 |
| Sheriff | Other Operating Expenses | Adjust medical supplies to more closely match historical spending | (24,500) | | 63,904,753 |
| Sheriff | Other Operating Expenses | Adjust Interfund medical supplies more closely match historical spending | (5,000) | | 63,899,753 |
| Sheriff | Other Operating Expenses | Adjust medical and dental to more closely match historical spending. | (50,000) | | 63,849,753 |
| Sheriff | Other Operating Expenses | Adjust GPS expense to more closely match historical spending. | 6,570 | | 63,856,323 |
| County Executive | Travel Expenses | Increase automobile allowance | 1,950 | | 63,858,273 |
| Misc & Unclassified | Operating Grants | Add grant for 2010 Centennial Year Fair | 20,000 | | 63,878,273 |
| Totals | | | <u>144,053</u> | <u>46,210</u> | 63,878,273 |

**WINNEBAGO COUNTY
2008 BUDGET SUMMARY**

| DIVISION: | <u>Expense</u> | <u>Revenue</u> | <u>Adjustments</u> | <u>Levy</u> |
|----------------------------------|------------------------------|------------------------------|------------------------------|-----------------------------|
| Administration | \$ 17,086,715 | \$ 9,397,063 | \$ 193,030 | \$ 7,882,682 |
| Public Safety | 24,726,538 | 6,359,563 | (16,100) | 18,350,875 |
| Transportation | 17,528,877 | 14,780,284 | (1,717,888) | 1,030,705 |
| Health & Human Services | 90,390,893 | 61,919,316 | (770,054) | 27,701,523 |
| Education, Culture, & Recreation | 2,683,358 | 660,718 | (67,000) | 1,955,640 |
| Planning & Environment | 3,045,454 | 2,343,779 | (118,312) | 583,363 |
| Divisional Total | \$ <u>155,461,835</u> | \$ <u>95,460,723</u> | \$ <u>(2,496,324)</u> | \$ <u>57,504,788</u> |
| OTHER: | | | | |
| Board of Supervisors | \$ 317,625 | \$ 315 | - | \$ 317,310 |
| Scholarship Program | 9,000 | 11,200 | 2,200 | - |
| Unclassified | 3,060,128 | 6,710,884 | - | (3,650,756) |
| Debt Service | 10,091,931 | 35,000 | (350,000) | 9,706,931 |
| Other Total | \$ <u>13,478,684</u> | \$ <u>6,757,399</u> | \$ <u>(347,800)</u> | \$ <u>6,373,485</u> |
| Grand Total | \$ <u>168,940,519</u> | \$ <u>102,218,122</u> | \$ <u>(2,844,124)</u> | \$ <u>63,878,273</u> |

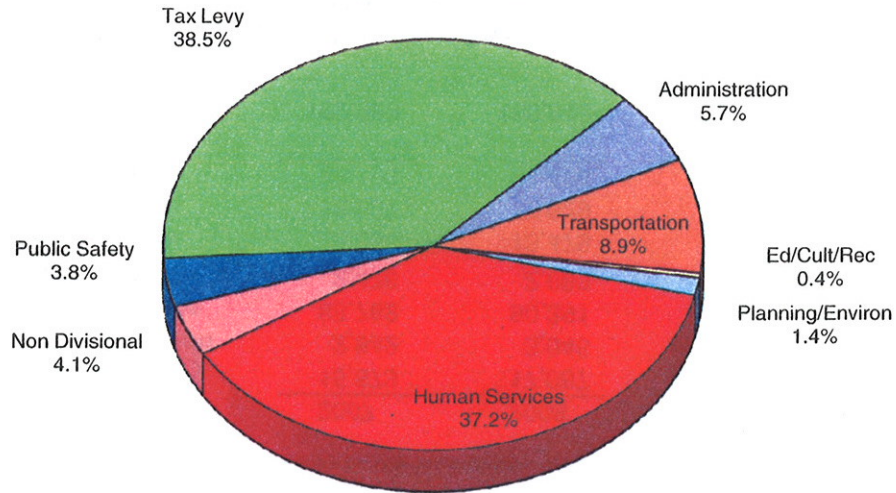
2008 APPROPRIATIONS FOR WINNEBAGO COUNTY

| | EXPENDITURES | | | | | REVENUES | | | | |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2006 | 2007 | 2007 | 2007 | 2008 | 2006 | 2007 | 2007 | 2007 | 2008 |
| | Actual | Estimated | Budget | Revised | Budget | Actual | Estimated | Budget | Revised | Budget |
| ADMINISTRATION | | | | | | | | | | |
| County Executive | 182,324 | 188,156 | 185,021 | 185,021 | 200,012 | 7,706 | 7,500 | 7,500 | 7,500 | 8,000 |
| Corporation Counsel | 421,362 | 347,427 | 431,091 | 431,091 | 446,326 | 19,159 | 16,250 | 16,606 | 16,606 | 16,250 |
| County Clerk | 661,577 | 282,561 | 317,431 | 324,717 | 417,618 | 108,371 | 117,895 | 104,070 | 111,356 | 98,895 |
| Treasurer | 391,626 | 367,368 | 387,166 | 387,166 | 365,146 | 892,662 | 806,505 | 785,405 | 785,405 | 844,005 |
| Human Resources and Payroll | 538,100 | 597,984 | 585,037 | 595,293 | 606,816 | 18,360 | 17,100 | 17,100 | 17,100 | 17,100 |
| Workers Compensation Fund | 1,081,418 | 1,080,052 | 1,067,102 | 1,067,102 | 1,083,117 | 1,311,610 | 1,080,052 | 1,069,637 | 1,069,637 | 1,125,117 |
| Self Funded Health Insurance | 4,122,622 | 5,746,758 | 4,199,929 | 4,199,929 | 4,976,841 | 3,817,935 | 4,095,326 | 3,841,596 | 3,841,596 | 4,976,841 |
| Self Funded Dental Insurance | 539,789 | 578,573 | 550,000 | 550,000 | 597,458 | 608,635 | 610,425 | 545,230 | 545,230 | 597,643 |
| Finance | 665,032 | 733,369 | 728,696 | 748,496 | 766,645 | 40,074 | 32,205 | 32,880 | 32,880 | 40,805 |
| General Services | 470,762 | 493,913 | 495,569 | 495,569 | 501,427 | 457,502 | 490,037 | 478,200 | 478,200 | 502,000 |
| Prop & Liab Insurance Fund | 810,696 | 780,655 | 802,621 | 802,621 | 824,265 | 60,358 | 638,000 | 661,744 | 661,744 | 847,836 |
| Information Systems | 1,556,998 | 1,759,622 | 1,758,955 | 1,864,308 | 1,828,991 | 91,401 | 99,604 | 97,862 | 97,862 | 102,320 |
| Technology Replacement | 161,982 | 456,965 | 456,965 | 456,965 | 127,000 | - | - | - | - | - |
| Facilities & Property Management | 3,046,183 | 3,293,453 | 3,707,226 | 3,720,536 | 4,345,053 | 33,328 | 37,450 | 39,250 | 39,250 | 220,251 |
| | 14,650,471 | 16,706,856 | 15,672,809 | 15,828,814 | 17,086,715 | 7,467,101 | 8,048,349 | 7,697,080 | 7,704,366 | 9,397,063 |
| PUBLIC SAFETY | | | | | | | | | | |
| District Attorney | 1,093,561 | 1,101,567 | 1,054,615 | 1,054,615 | 1,254,366 | 97,410 | 87,600 | 78,000 | 78,000 | 120,280 |
| Clerk of Courts & Courts | 3,703,134 | 3,736,495 | 3,708,827 | 3,725,177 | 3,916,335 | 2,159,282 | 2,225,909 | 2,108,385 | 2,108,385 | 2,232,003 |
| Sheriff | 16,944,346 | 17,826,335 | 17,662,258 | 17,727,070 | 18,681,194 | 3,547,553 | 3,379,977 | 3,363,232 | 3,416,644 | 3,574,919 |
| Jail Improvements | 78,489 | 149,830 | 185,000 | 189,089 | 201,100 | 174,725 | 108,166 | 185,000 | 185,000 | 185,000 |
| Coroner | 292,439 | 335,172 | 281,709 | 281,709 | 315,346 | 99,646 | 87,000 | 87,000 | 87,000 | 90,000 |
| Emergency Management | 371,635 | 299,109 | 300,859 | 300,859 | 358,197 | 129,075 | 92,710 | 92,710 | 92,710 | 157,361 |
| | 22,483,604 | 23,448,508 | 23,193,268 | 23,278,519 | 24,726,538 | 6,207,691 | 5,981,362 | 5,914,327 | 5,967,739 | 6,359,563 |
| TRANSPORTATION | | | | | | | | | | |
| Airport | 2,283,212 | 2,480,876 | 2,433,813 | 2,535,892 | 2,484,132 | 837,402 | 812,857 | 913,319 | 913,319 | 939,600 |
| Highway Department | 11,128,737 | 11,343,099 | 11,324,198 | 12,124,198 | 11,798,907 | 9,911,103 | 10,700,104 | 10,666,445 | 11,466,445 | 11,114,743 |
| County Road Maintenance | 3,107,577 | 2,924,156 | 3,189,156 | 3,279,301 | 3,235,838 | 2,982,322 | 2,532,799 | 2,691,671 | 2,531,899 | 2,720,941 |
| Underground Storage Tanks | 5,302 | 10,000 | 10,000 | 10,000 | 10,000 | - | 5,000 | 5,000 | 5,000 | 5,000 |
| | 16,524,828 | 16,758,131 | 16,957,167 | 17,949,391 | 17,528,877 | 13,730,827 | 14,050,760 | 14,276,435 | 14,916,663 | 14,780,284 |

2008 APPROPRIATIONS FOR WINNEBAGO COUNTY

| | EXPENDITURES | | | | | REVENUES | | | | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2006 Actual | 2007 Estimated | 2007 Budget | 2007 Revised | 2008 Budget | 2006 Actual | 2007 Estimated | 2007 Budget | 2007 Revised | 2008 Budget |
| HEALTH & HUMAN SERVICES | | | | | | | | | | |
| Public Health | 1,673,838 | 1,666,749 | 1,696,228 | 1,760,193 | 1,809,992 | 962,723 | 899,150 | 827,336 | 858,336 | 911,190 |
| Child Support | 1,111,205 | 1,132,055 | 1,162,562 | 1,162,562 | 1,188,782 | 1,028,333 | 1,166,219 | 1,173,099 | 1,173,099 | 1,130,719 |
| Veterans | 295,499 | 318,451 | 327,320 | 327,320 | 340,456 | 14,899 | 14,250 | 14,000 | 14,000 | 14,000 |
| Human Services | 60,776,688 | 66,922,620 | 64,592,079 | 64,622,453 | 66,575,796 | 45,642,176 | 49,449,215 | 46,871,222 | 46,901,596 | 48,550,214 |
| Park View Health Center | 17,879,046 | 20,217,533 | 21,003,592 | 21,287,861 | 20,475,867 | 12,824,984 | 10,931,642 | 11,872,009 | 11,887,384 | 11,313,193 |
| | 81,736,276 | 90,257,408 | 88,781,781 | 89,160,359 | 90,390,893 | 60,473,115 | 62,460,476 | 60,757,666 | 60,834,415 | 61,919,316 |
| EDUCATION, CULTURE, & RECREATION | | | | | | | | | | |
| UW-Fox Valley | 209,451 | 240,722 | 275,299 | 297,606 | 339,986 | 105,655 | 120,361 | 139,917 | 139,917 | 194,993 |
| University Extension | 449,759 | 498,415 | 518,682 | 542,965 | 524,766 | 49,278 | 5,300 | 72,000 | 72,000 | 62,750 |
| Parks | 1,551,784 | 1,671,739 | 1,681,510 | 1,801,769 | 1,818,606 | 664,535 | 371,797 | 371,925 | 371,925 | 402,975 |
| | 2,210,994 | 2,410,876 | 2,475,491 | 2,642,340 | 2,683,358 | 819,468 | 497,458 | 583,842 | 583,842 | 660,718 |
| PLANNING & ENVIRONMENT | | | | | | | | | | |
| Register of Deeds | 438,586 | 474,557 | 473,774 | 474,454 | 479,769 | 1,053,212 | 979,100 | 1,110,100 | 1,110,100 | 1,005,100 |
| Planning | 982,416 | 982,966 | 1,000,916 | 1,000,916 | 1,042,157 | 403,763 | 352,989 | 453,350 | 453,350 | 475,868 |
| Tax Lister | 126,980 | 154,976 | 154,976 | 154,976 | 154,976 | 1,049 | 600 | 600 | 600 | 800 |
| Land Records Modernization | 224,854 | 291,260 | 291,135 | 291,135 | 338,612 | 215,546 | 205,300 | 220,300 | 220,300 | 265,300 |
| Land & Water Conservation | 728,054 | 896,575 | 921,749 | 926,301 | 1,029,940 | 313,747 | 447,494 | 502,929 | 502,929 | 596,711 |
| | 2,500,890 | 2,800,334 | 2,842,550 | 2,847,782 | 3,045,454 | 1,987,317 | 1,985,483 | 2,287,279 | 2,287,279 | 2,343,779 |
| NON-DIVISIONAL BUDGETS | | | | | | | | | | |
| County Board | 282,666 | 327,205 | 352,520 | 352,520 | 317,625 | 199 | 305 | 305 | 305 | 315 |
| Scholarship Program | 7,000 | 9,000 | 9,000 | 9,000 | 9,000 | 8,878 | 11,200 | 11,200 | 9,400 | 11,200 |
| Unclassified | 2,371,842 | 2,807,106 | 2,867,106 | 2,823,156 | 3,060,128 | 6,341,222 | 6,748,303 | 5,958,881 | 5,958,881 | 6,710,884 |
| Debt Service | 10,036,680 | 10,124,105 | 10,231,636 | 10,231,636 | 10,091,931 | 618,014 | 35,000 | 35,000 | 35,000 | 35,000 |
| Fund Adjustments | - | (395,500) | (395,500) | (395,500) | - | 2,931,269 | 2,647,097 | 2,677,577 | 3,273,027 | 2,382,124 |
| Reserves applied | | | | | | 840,263 | 2,066,356 | 2,066,356 | 2,435,250 | 462,000 |
| Tax Levy | | | | | | 56,551,363 | 60,721,880 | 60,721,880 | 60,721,880 | 63,878,273 |
| | 12,698,188 | 12,871,916 | 13,084,762 | 13,020,812 | 13,478,684 | 67,291,208 | 72,230,141 | 71,471,199 | 72,433,743 | 73,479,796 |
| | 152,805,251 | 165,254,029 | 162,987,828 | 164,728,047 | 168,940,519 | 157,976,727 | 165,254,029 | 162,987,828 | 164,728,047 | 168,940,519 |

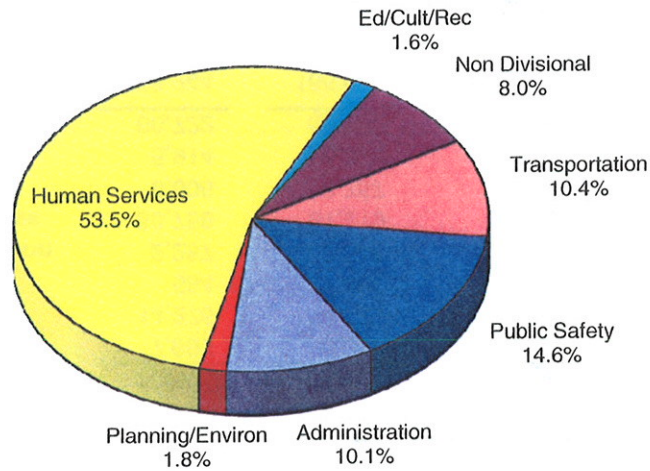
**Winnebago County
Revenues By Division
(In Thousands)**



| | <u>2007</u> | <u>2008</u> | <u>Change</u> | <u>Percent</u> |
|--|-----------------------|-----------------------|---------------------|--------------------|
| Administration | 7,697 | 9,397 | 1,700 | 22.09 |
| Transportation | 14,276 | 14,780 | 504 | 3.53 |
| Ed/Cult/Rec | 584 | 661 | 77 | 13.18 |
| Planning/Environ | 2,287 | 2,344 | 57 | 2.49 |
| Human Services | 60,758 | 61,919 | 1,161 | 1.91 |
| Non Divisional | 6,006 | 6,757 | 751 | 12.50 |
| Public Safety | 5,914 | 6,360 | 446 | 7.54 |
| Tax Levy | <u>60,722</u> | <u>63,878</u> | <u>3,156</u> | <u>5.20</u> |
| | 158,244 | 166,096 | 7,852 | 4.96 |
| Fund Adjustments * & Reserves Applied | <u>4,744</u> | <u>2,844</u> | <u>(1,900)</u> | <u>(40.05)</u> |
| | <u><u>162,988</u></u> | <u><u>168,940</u></u> | <u><u>5,952</u></u> | <u><u>3.65</u></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.

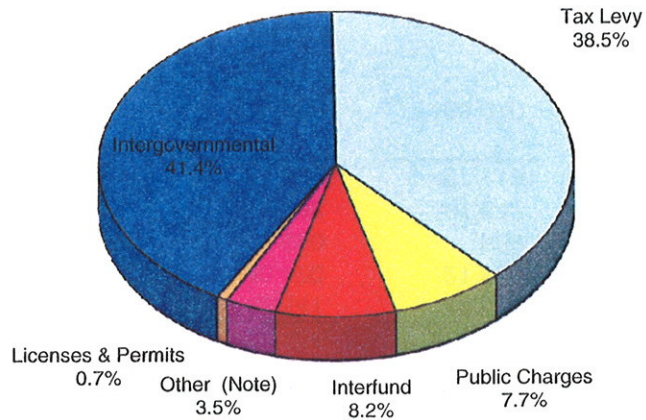
**Winnebago County
Expenditures By Division
(In Thousands)**



| | <u>2007</u> | <u>2008</u> | <u>Change</u> | <u>Percent</u> |
|-------------------------|----------------|----------------|---------------|----------------|
| Administration | 15,673 | 17,087 | 1,414 | 9.02 |
| Planning/Environ | 2,842 | 3,045 | 203 | 7.14 |
| Human Services | 88,782 | 90,391 | 1,609 | 1.81 |
| Ed/Cult/Rec | 2,476 | 2,683 | 207 | 8.36 |
| Non Divisional * | 13,065 | 13,479 | 414 | 3.17 |
| Transportation | 16,957 | 17,529 | 572 | 3.37 |
| Public Safety | 23,193 | 24,726 | 1,533 | 6.61 |
| | <u>162,988</u> | <u>168,940</u> | <u>5,952</u> | <u>3.65</u> |

* 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)**

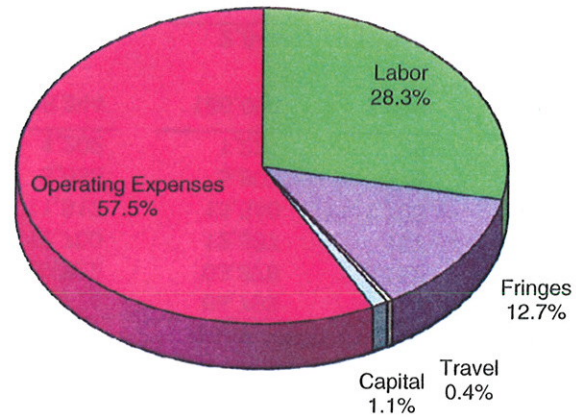


| | <u>2007</u> | <u>2008</u> | <u>Change</u> | <u>Percent</u> | <u>Excluding Interfund</u> |
|--|-----------------------|-----------------------|---------------------|--------------------|----------------------------|
| Intergovernmental | 66,774 | 68,793 | 2,019 | 3.02 | 45.1% |
| Tax Levy | 60,722 | 63,878 | 3,156 | 5.20 | 41.9% |
| Public Charges | 12,700 | 12,837 | 137 | 1.08 | 8.4% |
| Interfund | 11,813 | 13,548 | 1,735 | 14.69 | - |
| Other (Note) | 5,033 | 5,809 | 776 | 15.42 | 3.8% |
| Licenses & Permits | 1,202 | 1,231 | 29 | 2.41 | 0.8% |
| | <u>158,244</u> | <u>166,096</u> | <u>7,852</u> | <u>4.96</u> | <u>100.0%</u> |
| Fund Adjustments & Reserves Applied | <u>4,744</u> | <u>2,844</u> | <u>(1,900)</u> | <u>(40.05)</u> | |
| | <u><u>162,988</u></u> | <u><u>168,940</u></u> | <u><u>5,952</u></u> | <u><u>3.65</u></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)**

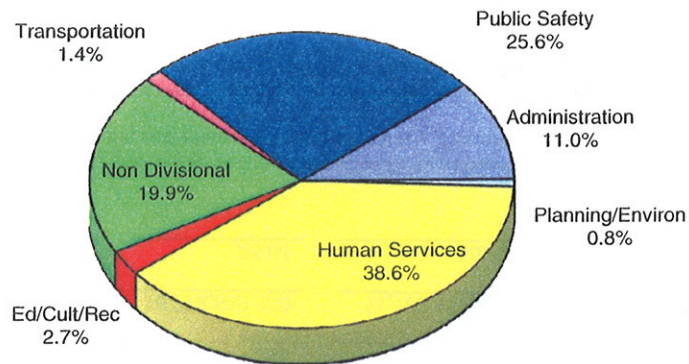


| | <u>2007</u> | <u>2008</u> | <u>Change</u> | <u>Percent</u> |
|---------------------------|---------------|---------------|---------------|----------------|
| Labor | 46,541 | 47,831 | 1,290 | 2.77 |
| Fringes | 20,470 | 21,525 | 1,055 | 5.15 |
| Travel | 590 | 629 | 39 | 6.61 |
| Capital | 1,498 | 1,842 | 344 | 22.96 |
| Operating Expenses | <u>93,889</u> | <u>97,113</u> | <u>3,224</u> | <u>3.43</u> |
| | 162,988 | 168,940 | 5,952 | 3.65 |

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

| | | | |
|--------|------------------|----------|------------------|
| Labor: | (395,000) | - | Vacant positions |
| | <u>(395,000)</u> | <u>-</u> | |

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



| | <u>2007</u> | <u>2008</u> | <u>Change</u> | <u>Percent</u> |
|-------------------------|-------------|-------------|---------------|----------------|
| Administration | 6,504 | 7,014 | 510 | 7.84 |
| Planning/Environ | 416 | 519 | 103 | 24.76 |
| Human Services | 23,900 | 24,648 | 748 | 3.13 |
| Ed/Cult/Rec | 1,700 | 1,740 | 40 | 2.35 |
| Non Divisional | 11,994 | 12,712 | 718 | 5.99 |
| Transportation | 741 | 917 | 176 | 23.75 |
| Public Safety | 15,467 | 16,328 | 861 | 5.57 |
| | 60,722 | 63,878 | 3,156 | 5.20 |

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

FINANCIAL COMPARISON - TOTAL

| | 2007 Budget | 2008 Budget | Increase/ (Decrease) | Percent Increase/ -Decrease |
|---------------------------|-----------------------|-----------------------|-------------------------|-----------------------------------|
| Wages | \$ 46,541,041 | \$ 47,830,946 | \$ 1,289,905 | 2.772% |
| Fringe Benefits | 20,469,579 | 21,525,426 | 1,055,847 | 5.158% |
| Capital Outlay | 1,498,210 | 1,841,693 | 343,483 | 22.926% |
| Travel & Meetings | 589,891 | 628,730 | 38,839 | 6.584% |
| Other operating expenses | <u>93,889,107</u> | <u>97,113,724</u> | <u>3,224,617</u> | <u>3.434%</u> |
| Total Expenditures | 162,987,828 | 168,940,519 | 5,952,691 | 3.652% |
| Revenues | 92,489,591 | 96,409,030 | 3,919,439 | 4.238% |
| Non operating revenues | <u>5,032,424</u> | <u>5,809,092</u> | <u>776,668</u> | <u>15.433%</u> |
| Levy before adjustments | 65,465,813 | 66,722,397 | 1,256,584 | 1.919% |
| Fund adjustments | (2,677,577) | (2,382,124) | 295,453 | -11.034% |
| Fund reserves applied | <u>(2,066,356)</u> | <u>(462,000)</u> | <u>1,604,356</u> | <u>-77.642%</u> |
| Levy | <u>60,721,880</u> | <u>63,878,273</u> | <u>3,156,393</u> | <u>5.198%</u> |
| Equalized value (TID Out) | <u>10,772,552,150</u> | <u>11,163,114,950</u> | <u>390,562,800</u> | <u>3.626%</u> |
| Tax Rate (Note 1) | <u>\$5.64</u> | <u>\$5.72</u> | <u>\$0.08</u> | <u>1.418%</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 2008 Adopted tax mill rate is .08 cents higher than the 2007 Adopted rate based on equalized property values. The tax rate for operating expenses is \$4.30 per thousand dollars of equalized value. **The State Legislature adopted tax levy limits of 3.86% in October of 2007. Winnebago County's levy is approximately \$354,000 under the levy limit imposed by the state.**

Taxes are actually allocated to individual properties based on assessed valuation. The County experienced real growth in property value (from new construction) of about **2.535%**

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

| | <u>2007 Budget</u> | <u>2008 Budget</u> | <u>Increase/ (Decrease)</u> | <u>Percent Increase/ -Decrease</u> |
|---------------------------|------------------------|------------------------|---------------------------------|--|
| Wages | \$ 45,340,941 | \$ 46,562,900 | \$ 1,221,959 | 2.695% |
| Fringe Benefits | 19,995,156 | 20,996,256 | 1,001,100 | 5.007% |
| Capital Outlay | 1,483,210 | 1,841,693 | 358,483 | 24.169% |
| Travel & Meetings | 560,796 | 598,705 | 37,909 | 6.760% |
| Other operating expenses | <u>78,986,990</u> | <u>81,732,191</u> | <u>2,745,201</u> | <u>3.476%</u> |
| Total Expenditures | 146,367,093 | 151,731,745 | 5,364,652 | 3.665% |
| Revenues | 91,674,871 | 95,503,040 | 3,828,169 | 4.176% |
| Non operating revenues | <u>4,953,128</u> | <u>5,735,854</u> | <u>782,726</u> | <u>15.803%</u> |
| Levy before adjustments | 49,739,094 | 50,492,851 | 753,757 | 1.515% |
| Fund adjustments | (2,677,577) | (2,382,124) | 295,453 | -11.034% |
| Fund reserves applied | <u>(1,696,356)</u> | <u>(67,000)</u> | <u>1,629,356</u> | <u>-96.050%</u> |
| Levy | <u>45,365,161</u> | <u>48,043,727</u> | <u>2,678,566</u> | <u>5.904%</u> |
| Equalized value (TID Out) | <u>10,772,552,150</u> | <u>11,163,114,950</u> | <u>390,562,800</u> | <u>3.626%</u> |
| Tax Rate | <u>\$4.21</u> | <u>\$4.30</u> | <u>\$0.09</u> | <u>2.138%</u> |

FINANCIAL COMPARISON - DEBT SERVICE

| | <u>2007 Budget</u> | <u>2008 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>12,756,117</u> | <u>13,162,683</u> | <u>406,566</u> | <u>3.187%</u> |
| Total Expenditures | <u>12,756,117</u> | <u>13,162,683</u> | <u>406,566</u> | <u>3.187%</u> |
| Revenues | - | - | - | 0.000% |
| Non operating revenues | <u>66,080</u> | <u>67,238</u> | <u>1,158</u> | <u>1.752%</u> |
| Levy before adjustments | 12,690,037 | 13,095,445 | 405,408 | 3.195% |
| Fund adjustments | - | - | - | 0.000% |
| Fund reserves applied | <u>(350,000)</u> | <u>(350,000)</u> | <u>-</u> | <u>0.000%</u> |
| Levy | <u>12,340,037</u> | <u>12,745,445</u> | <u>405,408</u> | <u>3.285%</u> |
| Equalized value (TID Out) | <u>10,772,552,150</u> | <u>11,163,114,950</u> | <u>390,562,800</u> | <u>3.626%</u> |
| Tax Rate | <u>\$1.15</u> | <u>\$1.14</u> | <u>(\$0.01)</u> | <u>-0.870%</u> |

FINANCIAL COMPARISON - LIBRARY TAX

| | <u>2007 Budget</u> | <u>2008 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>2,017,914</u> | <u>2,085,123</u> | <u>67,209</u> | <u>3.331%</u> |
| Total Expenditures | <u>2,017,914</u> | <u>2,085,123</u> | <u>67,209</u> | <u>3.331%</u> |
| Revenues | - | - | - | 0.000% |
| Non operating revenues | <u>-</u> | <u>-</u> | <u>-</u> | <u>0.000%</u> |
| Levy before adjustments | <u>2,017,914</u> | <u>2,085,123</u> | <u>67,209</u> | <u>3.331%</u> |
| Fund adjustments | - | - | - | 0.000% |
| Fund reserves applied | <u>-</u> | <u>-</u> | <u>-</u> | <u>0.000%</u> |
| Levy | <u>2,017,914</u> | <u>2,085,123</u> | <u>67,209</u> | <u>3.331%</u> |
| Equalized value (TID Out) Note 1 | <u>4,540,000,900</u> | <u>4,753,309,600</u> | <u>213,308,700</u> | <u>4.698%</u> |
| Tax Rate | <u>\$0.44</u> | <u>\$0.44</u> | <u>\$0.00</u> | <u>0.000%</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>2007 Budget</u> | <u>2008 Budget</u> | <u>Increase/ (Decrease)</u> | <u>Percent Increase/ -Decrease</u> |
|---|------------------------|------------------------|---------------------------------|--|
| Wages | \$ 1,200,100 | \$ 1,268,046 | \$ 67,946 | 5.662% |
| Fringe Benefits | 474,423 | 529,170 | 54,747 | 11.540% |
| Capital Outlay | 15,000 | - | (15,000) | -100.000% |
| Travel & Meetings | 29,095 | 30,025 | 930 | 3.196% |
| Other operating expenses | <u>128,086</u> | <u>133,727</u> | <u>5,641</u> | <u>4.404%</u> |
| Total Expenditures | 1,846,704 | 1,960,968 | 114,264 | 6.187% |
| Revenues | 814,720 | 905,990 | 91,270 | 11.203% |
| Non operating revenues | <u>13,216</u> | <u>6,000</u> | <u>(7,216)</u> | <u>-54.600%</u> |
| Levy before adjustments | 1,018,768 | 1,048,978 | 30,210 | 2.965% |
| Fund adjustments | - | - | - | 0.000% |
| Fund reserves applied | <u>(20,000)</u> | <u>(45,000)</u> | <u>(25,000)</u> | <u>125.000%</u> |
| Levy | <u>998,768</u> | <u>1,003,978</u> | <u>5,210</u> | <u>0.522%</u> |
| Equalized value (TID Out) Note 1 | <u>4,854,598,900</u> | <u>5,082,005,800</u> | <u>227,406,900</u> | <u>4.684%</u> |
| Tax Rate | <u>\$0.21</u> | <u>\$0.20</u> | <u>(\$0.01)</u> | <u>-4.762%</u> |

Special Levies consist of Public Health and Tax Lister.

| |
|--|
| <p>Note 1: Total valuation includes only those municipalities that pay for Public Health and Tax Lister services.</p> |
|--|

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

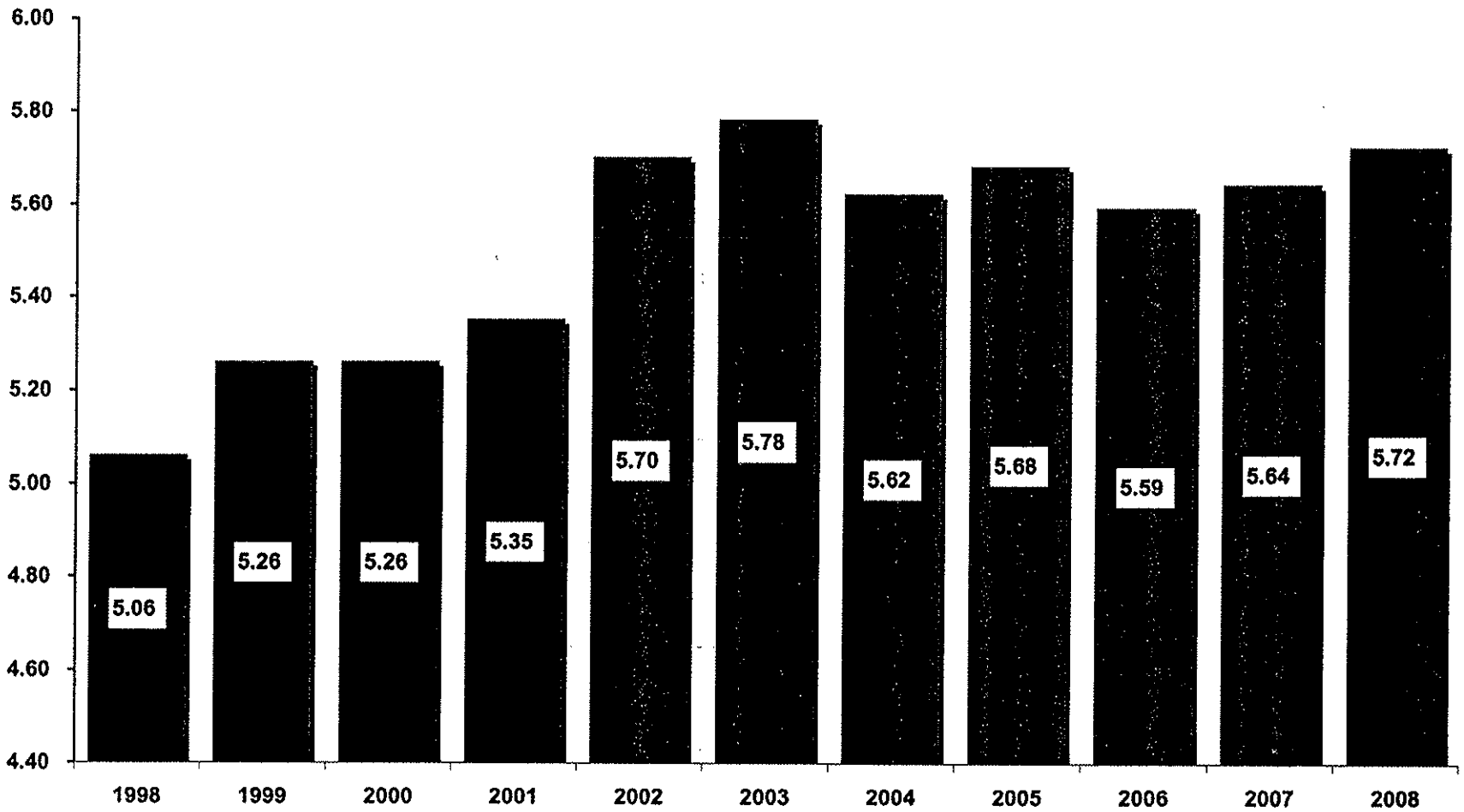
| Year | Equalized Value (000) (TID Out) | Valuation Base for Library Tax | Valuation Base for Special Levy | TAX LEVY | | | | | TAX RATE | | | | |
|------|---------------------------------|--------------------------------|---------------------------------|------------|------------|--------------|-----------|--------------|----------------|-----------|--------------|-----------|----------------|
| | | | | Total | Operating | Debt Service | Library | Special Levy | Equalized Rate | Operating | Debt Service | Library * | Special Levy * |
| 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 | 38,248,523 | 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 |
| 2008 | 11,163,115 | 4,753,310 | 5,082,006 | 63,878,273 | 48,043,727 | 12,745,445 | 2,085,123 | 1,003,978 | 5.72 | 4.30 | 1.14 | 0.44 | 0.20 |

* 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.

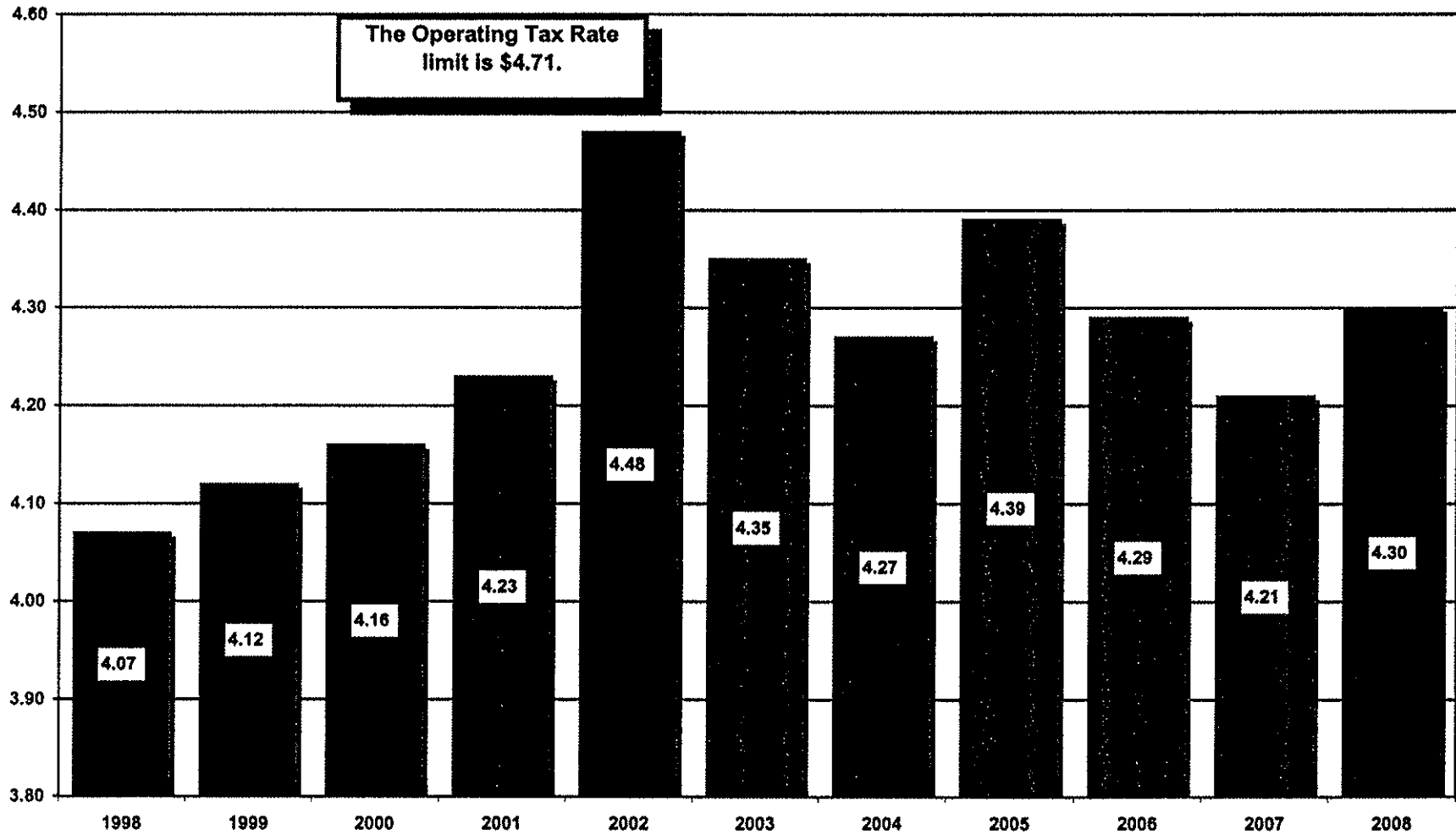
**Winnebago County
Recap of Total Tax Levy
(Rate per \$1,000 of Valuation)**

Per \$1,000

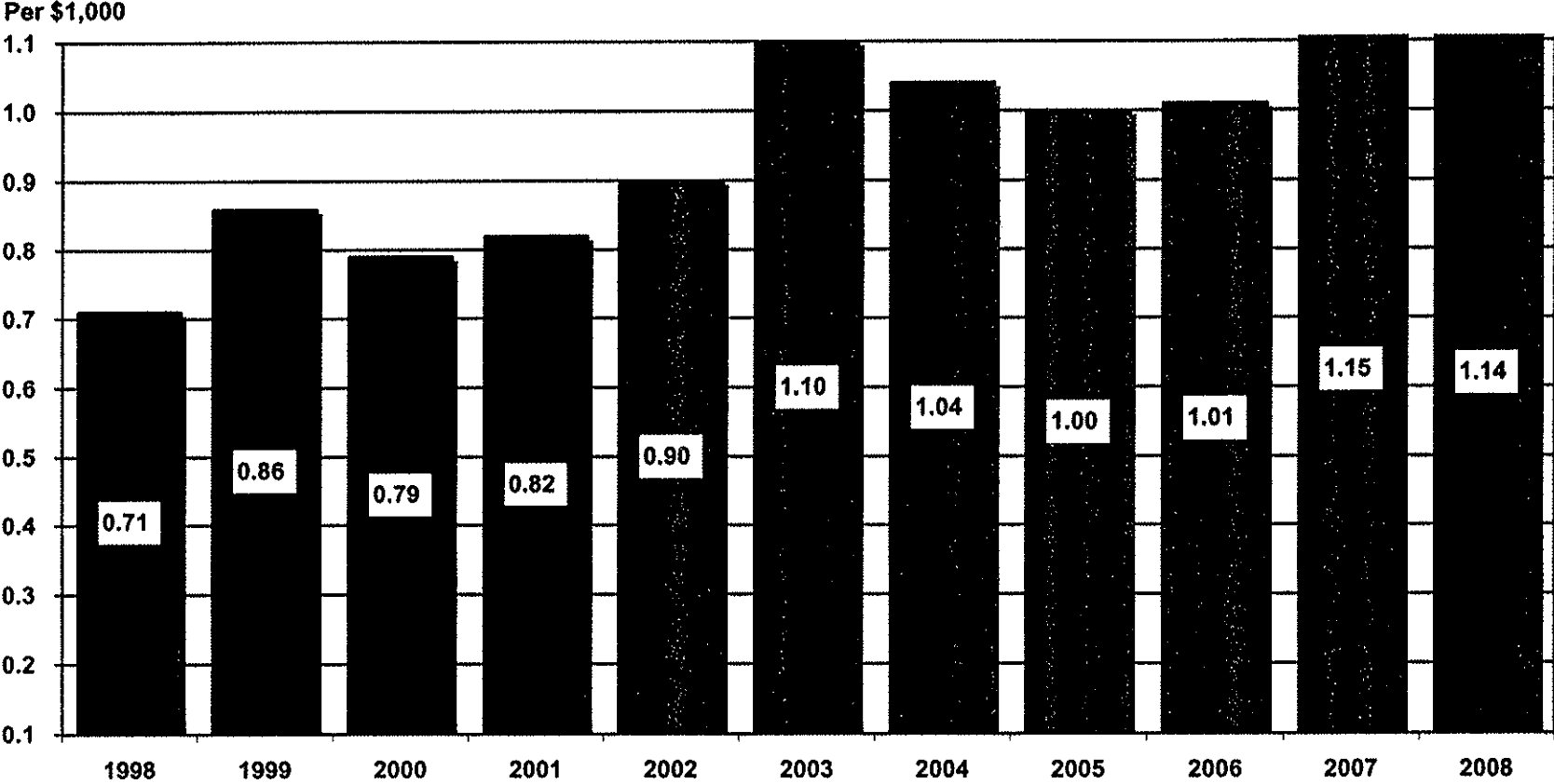


**Winnebago County
Recap of Operating Levy
(Rate per \$1,000 of Valuation)**

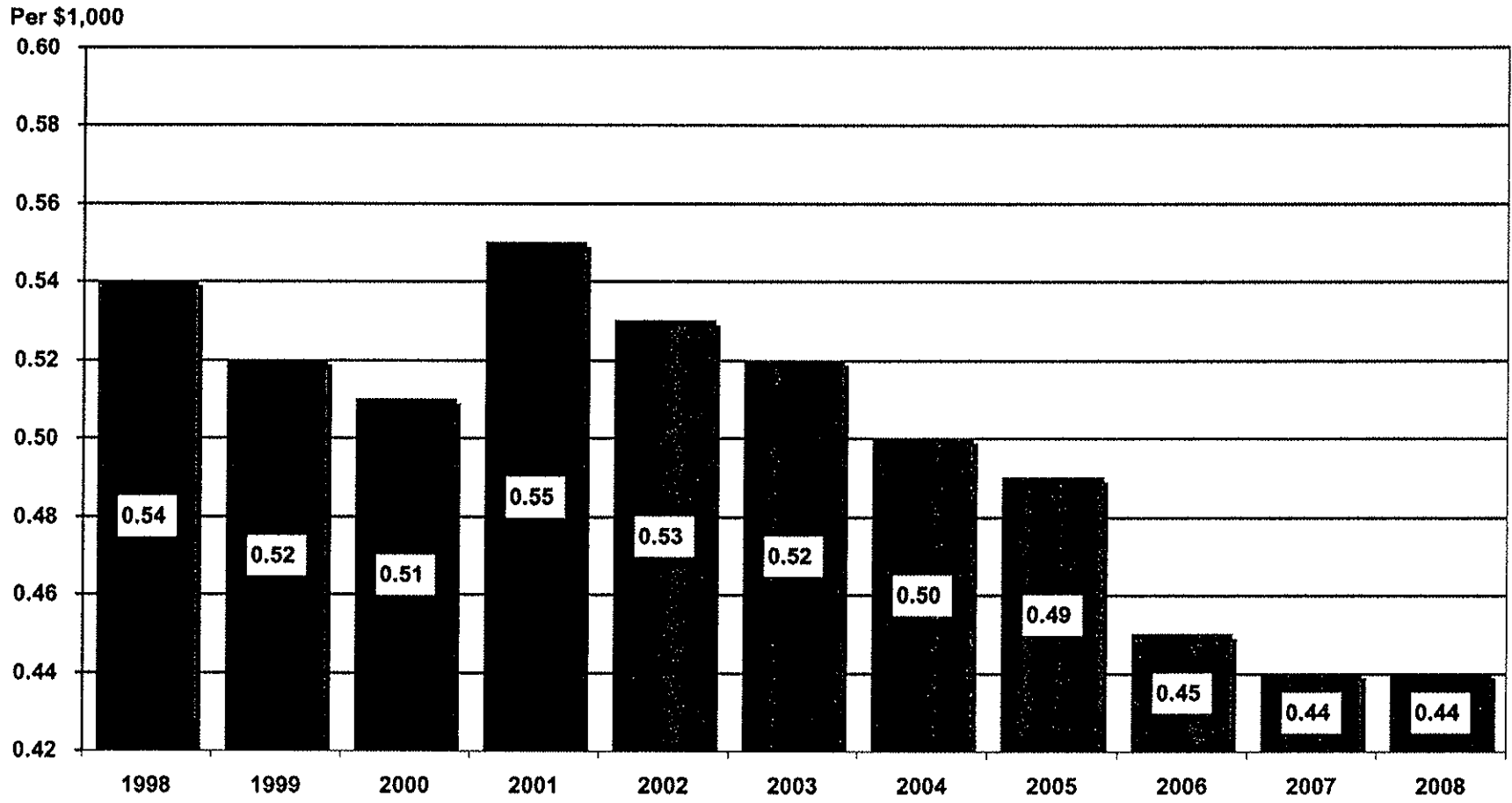
Per \$1,000



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

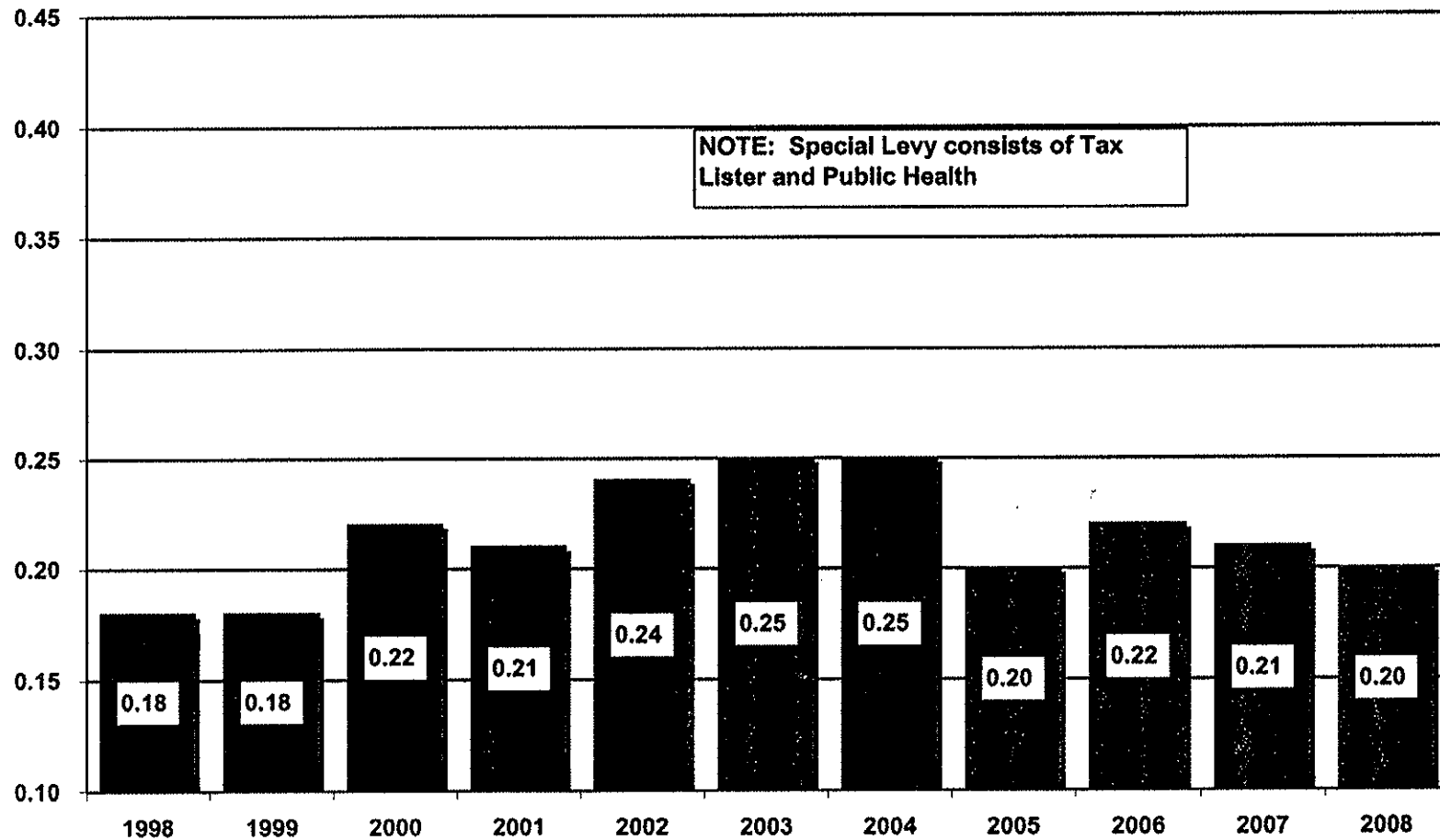


**Winnebago County
Recap of Library Tax
(Rate per \$1,000 of Valuation)**



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

Per \$1,000



WINNEBAGO COUNTY, WISCONSIN
APPORTIONMENT OF COUNTY TAXES - 2008
(See Note Below)

| | Equalized Value (TID out) | County Library Tax | Tax Lister & Data Processing | Public Health | All Other County Taxes | Tax Apportionment | 2008 Tax Rate | 2007 Tax Rate |
|---------------------------------------|---------------------------------|--------------------------|------------------------------------|-------------------|------------------------------|----------------------|---------------------|---------------------|
| Towns | | | | | | | | |
| Algoma | 549,237,300 | 240,932.62 | 8,661.43 | 97,137.94 | 2,990,892.85 | 3,337,624.84 | 6.077 | 6.001 |
| Black Wolf | 259,168,800 | 113,688.96 | 5,011.81 | 45,836.52 | 1,411,313.67 | 1,575,850.96 | 6.080 | 6.005 |
| Clayton | 386,740,600 | 169,650.58 | 7,617.95 | 68,398.82 | 2,106,010.82 | 2,351,678.17 | 6.081 | 6.005 |
| Menasha | 1,389,484,200 | 609,521.72 | 20,060.08 | 245,743.75 | 7,566,489.68 | 8,441,815.23 | 6.076 | 5.998 |
| Neenah | 355,672,400 | 156,021.96 | 5,554.11 | 62,904.11 | 1,936,827.74 | 2,161,307.92 | 6.077 | 6.001 |
| Nekimi | 119,939,000 | 52,613.36 | 3,587.94 | 21,212.38 | 653,132.44 | 730,546.12 | 6.091 | 6.021 |
| Nepeuskun | 53,777,900 | 23,590.62 | 3,058.49 | 9,511.14 | 292,849.62 | 329,009.87 | 6.118 | 6.052 |
| Omro | 172,256,200 | 75,563.22 | 5,235.41 | 30,465.18 | 938,027.77 | 1,049,291.58 | 6.091 | 6.018 |
| Oshkosh | 307,206,900 | 134,761.72 | 5,518.13 | 54,332.52 | 1,672,906.99 | 1,867,519.36 | 6.079 | 6.003 |
| Poygan | 116,977,000 | 51,314.02 | 3,708.74 | 20,688.52 | 637,002.75 | 712,714.03 | 6.093 | 6.021 |
| Rushford | 105,484,700 | 46,272.72 | 5,106.90 | 18,655.99 | 574,420.99 | 644,456.60 | 6.109 | 6.041 |
| Utica | 124,602,700 | 54,659.17 | 3,706.17 | 22,037.20 | 678,528.80 | 758,931.34 | 6.091 | 6.019 |
| Vinland | 229,836,100 | 100,821.65 | 4,510.63 | 40,648.74 | 1,251,581.33 | 1,397,562.35 | 6.081 | 6.006 |
| Winchester | 134,079,300 | 58,816.25 | 4,456.65 | 23,713.22 | 730,133.99 | 817,120.11 | 6.094 | 6.024 |
| Winneconne | 278,426,200 | 122,136.56 | 5,877.95 | 49,242.37 | 1,516,180.59 | 1,693,437.47 | 6.082 | 6.008 |
| Wolf River | 170,420,300 | 74,757.87 | 4,808.76 | 30,140.49 | 928,030.30 | 1,037,737.42 | 6.089 | 6.018 |
| Total Towns | 4,753,309,600 | 2,085,123.00 | 96,481.15 | 840,668.89 | 25,884,330.33 | 28,906,603.37 | | |
| Villages | | | | | | | | |
| Winneconne | 175,430,900 | - | 3,814.11 | 31,026.66 | 955,315.72 | 990,156.49 | 5.644 | 5.520 |
| Cities | | | | | | | | |
| Appleton | 66,003,100 | - | - | - | 359,422.42 | 359,422.42 | 5.446 | 5.301 |
| Menasha | 785,046,750 | - | - | - | 4,275,002.28 | 4,275,002.28 | 5.446 | 5.301 |
| Neenah | 1,756,562,300 | - | - | - | 9,565,427.59 | 9,565,427.59 | 5.446 | 5.301 |
| Omro | 153,265,300 | - | 4,880.74 | 27,106.45 | 834,612.09 | 866,599.28 | 5.654 | 5.532 |
| Oshkosh | 3,473,497,000 | - | - | - | 18,915,061.57 | 18,915,061.57 | 5.446 | 5.301 |
| Total Cities | 6,234,374,450 | - | 4,880.74 | 27,106.45 | 33,949,525.95 | 33,981,513.14 | | |
| Total all taxing Districts | 11,163,114,950 | 2,085,123.00 | 105,176.00 | 898,802.00 | 60,789,172.00 | 63,878,273.00 | | |

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 - 2008
(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 | 549,237,300 | 93,208.93 | - | (1,895.36) | (1,895.36) | 240,932.62 | 8,661.43 | 97,137.94 | 2,990,892.85 | 3,337,624.84 | 3,335,729.48 | - | 3,337,624.84 | 3,428,938.41 |
| Black Wolf | 259,168,800 | 43,982.53 | - | (894.36) | (894.36) | 113,688.96 | 5,011.81 | 45,836.52 | 1,411,313.67 | 1,575,850.96 | 1,574,956.60 | - | 1,575,850.96 | 1,616,939.13 |
| Clayton | 386,740,600 | 65,632.25 | - | (1,334.60) | (1,334.60) | 169,650.58 | 7,617.95 | 68,398.82 | 2,106,010.82 | 2,351,678.17 | 2,350,343.57 | - | 2,351,678.17 | 2,415,975.82 |
| Menasha | 1,389,484,200 | 235,803.98 | - | (4,794.96) | (4,794.96) | 609,521.72 | 20,060.08 | 245,743.75 | 7,566,489.68 | 8,441,815.23 | 8,437,020.27 | - | 8,441,815.23 | 8,672,824.25 |
| Neenah | 355,672,400 | 60,359.79 | - | (1,227.39) | (1,227.39) | 156,021.96 | 5,554.11 | 62,904.11 | 1,936,827.74 | 2,181,307.92 | 2,160,080.53 | - | 2,161,307.92 | 2,220,440.32 |
| Nekimi | 119,939,000 | 20,354.38 | - | (413.90) | (413.90) | 52,613.36 | 3,587.94 | 21,212.38 | 653,132.44 | 730,546.12 | 730,132.22 | - | 730,546.12 | 750,486.60 |
| Nepeuskun | 53,777,900 | 9,126.44 | - | (185.58) | (185.58) | 23,590.62 | 3,058.49 | 9,511.14 | 292,849.62 | 329,009.87 | 328,824.29 | - | 329,009.87 | 337,850.73 |
| Omro | 172,256,200 | 29,232.93 | - | (594.44) | (594.44) | 75,583.22 | 5,235.41 | 30,465.18 | 938,027.77 | 1,049,291.58 | 1,048,697.14 | - | 1,049,291.58 | 1,077,930.07 |
| Oshkosh | 307,208,900 | 52,134.89 | - | (1,060.14) | (1,060.14) | 134,761.72 | 5,518.13 | 54,332.52 | 1,672,906.99 | 1,867,519.36 | 1,866,459.22 | - | 1,867,519.36 | 1,918,594.11 |
| Poygan | 116,977,000 | 19,851.71 | - | (403.68) | (403.68) | 51,314.02 | 3,708.74 | 20,688.52 | 637,002.75 | 712,714.03 | 712,310.35 | - | 712,714.03 | 732,162.06 |
| Rushford | 105,484,700 | 17,901.40 | - | (364.02) | (364.02) | 46,272.72 | 5,106.90 | 18,655.99 | 574,420.99 | 644,456.60 | 644,092.58 | - | 644,456.60 | 661,993.98 |
| Utica | 124,602,700 | 21,145.84 | - | (429.99) | (429.99) | 54,659.17 | 3,706.17 | 22,037.20 | 678,528.80 | 758,931.34 | 758,501.35 | - | 758,931.34 | 779,647.19 |
| Vinland | 229,836,100 | 39,004.59 | - | (793.14) | (793.14) | 100,821.65 | 4,510.63 | 40,648.74 | 1,251,581.33 | 1,397,562.35 | 1,396,769.21 | - | 1,397,562.35 | 1,435,773.80 |
| Winchester | 134,079,300 | 22,754.08 | - | (462.69) | (462.69) | 58,816.25 | 4,456.65 | 23,713.22 | 730,133.99 | 817,120.11 | 816,657.42 | - | 817,120.11 | 839,411.50 |
| Winneconne | 278,426,200 | 47,250.63 | - | (960.82) | (960.82) | 122,136.56 | 5,877.95 | 49,242.37 | 1,516,180.59 | 1,693,437.47 | 1,692,476.65 | - | 1,693,437.47 | 1,739,727.28 |
| Wolf River | 170,420,300 | 28,921.39 | - | (588.10) | (588.10) | 74,757.87 | 4,808.76 | 30,140.49 | 928,030.30 | 1,037,737.42 | 1,037,149.32 | - | 1,037,737.42 | 1,066,070.71 |
| Total Towns | 4,753,309,600 | 806,665.78 | - | (16,403.17) | (16,403.17) | 2,085,123.00 | 96,481.15 | 840,668.89 | 25,884,330.33 | 28,906,603.37 | 28,890,200.20 | - | 28,906,603.37 | 29,696,865.96 |
| Villages | | | | | | | | | | | | | | |
| Winneconne | 175,430,900 | 31,893.19 | - | (605.39) | (605.39) | - | 3,814.11 | 31,026.66 | 955,315.72 | 990,156.49 | 989,551.10 | - | 990,156.49 | 1,021,444.29 |
| Cities | | | | | | | | | | | | | | |
| Appleton | 66,003,100 | 11,201.13 | - | (227.77) | (227.77) | - | - | - | 359,422.42 | 359,422.42 | 359,194.65 | - | 359,422.42 | 370,395.78 |
| Menasha | 785,046,750 | 142,056.94 | - | (2,709.11) | (2,709.11) | - | - | - | 4,275,002.28 | 4,275,002.28 | 4,272,293.17 | - | 4,275,002.28 | 4,414,350.11 |
| Neenah | 1,756,562,300 | 316,492.08 | - | (6,061.71) | (6,061.71) | - | - | - | 9,565,427.59 | 9,565,427.59 | 9,559,365.88 | - | 9,565,427.59 | 9,875,857.96 |
| Omro | 153,265,300 | 28,685.70 | - | (528.90) | (528.90) | - | 4,880.74 | 27,106.45 | 834,612.09 | 866,599.28 | 866,070.38 | - | 866,599.28 | 894,756.08 |
| Oshkosh | 3,473,497,000 | 631,783.70 | - | (11,986.67) | (11,986.67) | - | - | - | 18,915,061.57 | 18,915,061.57 | 18,903,074.90 | - | 18,915,061.57 | 19,534,858.60 |
| Total Cities | 6,234,374,450 | 1,130,219.55 | - | (21,514.16) | (21,514.16) | - | 4,880.74 | 27,106.45 | 33,949,525.95 | 33,981,513.14 | 33,959,998.98 | - | 33,981,513.14 | 35,090,218.53 |
| Total all taxing Districts | | | | | | | | | | | | | | |
| | 11,163,114,950 | 1,968,778.50 | - | (38,522.72) | (38,522.72) | 2,085,123.00 | 105,176.00 | 898,802.00 | 60,789,172.00 | 63,878,273.00 | 63,839,750.28 | - | 63,878,273.00 | 65,808,528.78 |

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) | |
|-----------------------------------|----------------------|----------------------|---------------------|-------------|---------------------------|-----------------------|---------------------|-------------|
| | 2008 | 2007 | Amount | Percent | 2008 | 2007 | Amount | Percent |
| Towns | | | | | | | | |
| Algoma | 3,428,938.41 | 3,203,639.93 | 225,298.48 | 7.03 | 549,237,300 | 519,047,100 | 30,190,200 | 5.82 |
| Black Wolf | 1,618,939.13 | 1,579,171.43 | 39,767.70 | 2.52 | 259,168,800 | 255,705,400 | 3,463,400 | 1.35 |
| Clayton | 2,415,975.82 | 2,296,476.43 | 119,499.39 | 5.20 | 386,740,600 | 371,822,700 | 14,917,900 | 4.01 |
| Menasha | 8,672,824.25 | 8,151,048.07 | 521,776.18 | 6.40 | 1,389,484,200 | 1,321,116,400 | 68,367,800 | 5.18 |
| Neenah | 2,220,440.32 | 2,095,323.25 | 125,117.07 | 5.97 | 355,672,400 | 339,504,000 | 16,168,400 | 4.76 |
| Nekimi | 750,486.60 | 685,236.66 | 65,249.94 | 9.52 | 119,939,000 | 110,665,700 | 9,273,300 | 8.38 |
| Nepeuskun | 337,950.73 | 331,479.53 | 6,471.20 | 1.95 | 53,777,900 | 53,268,000 | 509,900 | 0.96 |
| Omro | 1,077,930.07 | 1,072,164.17 | 5,765.90 | 0.54 | 172,256,200 | 173,230,200 | (974,000) | (0.56) |
| Oshkosh | 1,918,594.11 | 1,825,706.09 | 92,888.02 | 5.09 | 307,206,900 | 295,686,200 | 11,520,700 | 3.90 |
| Poygan | 732,162.06 | 709,879.22 | 22,282.84 | 3.14 | 116,977,000 | 114,650,300 | 2,326,700 | 2.03 |
| Rushford | 661,993.98 | 631,588.23 | 30,405.75 | 4.81 | 105,484,700 | 101,669,100 | 3,815,600 | 3.75 |
| Utica | 779,647.19 | 747,357.08 | 32,290.11 | 4.32 | 124,602,700 | 120,739,900 | 3,862,800 | 3.20 |
| Vinland | 1,435,773.80 | 1,341,696.14 | 94,077.66 | 7.01 | 229,836,100 | 217,204,200 | 12,631,900 | 5.82 |
| Winchester | 839,411.50 | 776,752.93 | 62,658.57 | 8.07 | 134,079,300 | 125,384,400 | 8,694,900 | 6.93 |
| Winneconne | 1,739,727.28 | 1,631,183.09 | 108,544.19 | 6.65 | 278,426,200 | 263,981,400 | 14,444,800 | 5.47 |
| Wolf River | 1,066,070.71 | 967,587.95 | 98,482.76 | 10.18 | 170,420,300 | 156,325,900 | 14,094,400 | 9.02 |
| Total Towns | 29,696,865.96 | 28,046,290.20 | 1,650,575.76 | 5.89 | 4,753,309,600 | 4,540,000,900 | 213,308,700 | 4.70 |
| Villages | | | | | | | | |
| Winneconne | 1,021,444.29 | 970,862.22 | 50,582.07 | 5.21 | 175,430,900 | 168,964,300 | 6,466,600 | 3.83 |
| Cities | | | | | | | | |
| Appleton | 370,395.78 | 353,759.52 | 16,636.26 | 4.70 | 66,003,100 | 63,996,800 | 2,006,300 | 3.14 |
| Menasha | 4,414,350.11 | 4,245,202.07 | 169,148.04 | 3.98 | 785,046,750 | 766,598,750 | 18,448,000 | 2.41 |
| Neenah | 9,875,857.96 | 9,665,136.35 | 210,721.61 | 2.18 | 1,756,562,300 | 1,745,340,300 | 11,222,000 | 0.64 |
| Omro | 894,756.08 | 839,649.42 | 55,106.66 | 6.56 | 153,265,300 | 145,633,700 | 7,631,600 | 5.24 |
| Oshkosh | 19,534,858.60 | 18,511,848.84 | 1,023,009.76 | 5.53 | 3,473,497,000 | 3,342,017,400 | 131,479,600 | 3.93 |
| Total Cities | 35,090,218.53 | 33,615,596.20 | 1,474,622.33 | 4.39 | 6,234,374,450 | 6,063,586,950 | 170,787,500 | 2.82 |
| Total all taxing Districts | 65,808,528.78 | 62,632,748.62 | 3,175,780.16 | 5.07 | 11,163,114,950 | 10,772,552,150 | 390,562,800 | 3.63 |

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

2008 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 - EXECUTIVE
2006 THROUGH 2008**

| FUND | ESTIMATED SURPLUS/ (DEFICIT) | | BALANCE 12/31/07 | REVENUES 2008 | EXPENSES 2008 | ADJUSTMENTS 2008 | ESTIMATED SURPLUS/ (DEFICIT) | |
|--|---------------------------------|--------------------|---------------------|--------------------|--------------------|---------------------|---------------------------------|-------------------|
| | BALANCE 12/31/06 | 2007 | | | | | 2008 | 2008 |
| General Fund | | | | | | | | |
| Designated Fund Balance | 991,289 | (991,289) | - | - | - | - | - | - |
| Undesignated Fund Balance | 13,493,206 | 1,300,273 | 14,793,479 | 46,656,098 | 46,718,558 | - | (62,460) | 14,731,019 |
| Land Records Modernization | 254,351 | (85,960) | 168,391 | 265,300 | 338,612 | - | (73,312) | 95,079 |
| Jail Assessment | 200,148 | (41,664) | 158,484 | 185,000 | 201,100 | - | (16,100) | 142,384 |
| Underground Storage Tanks | 50,000 | (45,000) | 5,000 | 5,000 | 10,000 | - | (5,000) | 5,000 |
| Public Health | 665,674 | 101,293 | 766,967 | 1,809,992 | 1,809,992 | - | - | 766,967 |
| Tax Lister | 161,970 | (20,000) | 141,970 | 109,976 | 154,976 | - | (45,000) | 96,970 |
| Technology Replacement Fund | 597,550 | (207,667) | 389,883 | 254,274 | 127,000 | - | 127,274 | 517,157 |
| Boat Launch Fees | 177,137 | 7,150 | 184,287 | 157,000 | 161,540 | - | (4,540) | 179,747 |
| Scholarship Fund | 27,661 | 2,200 | 29,861 | 11,200 | 9,000 | - | 2,200 | 32,061 |
| TOTAL GENERAL FUND | 16,618,986 | 19,336 | 16,638,322 | 49,453,840 | 49,530,778 | - | (76,938) | 16,566,384 |
| Special Revenue (Fund Equity) | | | | | | | | |
| Human Services | 476,835 | - | 476,835 | 66,575,796 | 66,575,796 | - | - | 476,835 |
| TOTAL SPECIAL REVENUE FUNDS | 476,835 | - | 476,835 | 66,575,796 | 66,575,796 | - | - | 476,835 |
| Proprietary Funds (Fund Equity) | | | | | | | | |
| Airport | 15,404,005 | (998,551) | 14,405,454 | 1,455,408 | 2,484,132 | 201,800 | (827,124) | 13,578,330 |
| Parkview Health Center | 5,841,960 | (1,150,048) | 4,691,912 | 19,705,813 | 20,475,867 | 23,800 | (746,254) | 3,945,658 |
| General Services | (59,039) | 19,008 | (40,031) | 501,427 | 501,427 | - | - | (40,031) |
| Highway | 10,859,324 | 221,505 | 11,080,829 | 11,114,743 | 11,798,907 | 775,500 | 91,338 | 11,172,165 |
| Workers Compensation Insurance | 625,420 | - | 625,420 | 1,125,117 | 1,083,117 | - | 42,000 | 667,420 |
| Property & Liability Insurance | 1,159,853 | (142,655) | 1,017,198 | 847,836 | 824,265 | - | 23,571 | 1,040,769 |
| Self Funded Health Insurance | 368,724 | (1,651,432) | (1,282,708) | 4,976,841 | 4,976,841 | - | - | (1,282,708) |
| Self Funded Dental Insurance | 316,995 | 31,852 | 348,847 | 597,643 | 597,458 | - | 185 | 349,032 |
| TOTAL PROPRIETARY FUNDS | 34,517,242 | (3,670,321) | 30,846,921 | 40,324,828 | 42,742,014 | 1,000,900 | (1,416,286) | 29,430,635 |
| Other Funds (Equity) | | | | | | | | |
| Debt Service | 1,027,358 | - | 1,027,358 | 9,741,931 | 10,091,931 | - | (350,000) | 677,358 |
| TOTALS | 52,640,421 | (3,650,985) | 48,989,436 | 166,096,395 | 168,940,519 | 1,000,900 | (1,843,224) | 47,151,212 |

Note: 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 - 2008 Budget

| | Taxes | Inter-Governmental | Licenses, Fines, Permits | Public Charges | Interfund | Interest | Other | 2008 Budget | 2007 Adopted Budget | Change - 2008 Over/(Under) 2007 | Percent |
|--------------------------------|-------------------|--------------------|--------------------------|-------------------|-------------------|------------------|------------------|--------------------|---------------------|---------------------------------|-------------|
| General Fund | 27,237,905 | 12,323,559 | 1,214,608 | 4,309,880 | 188,795 | 2,435,584 | 1,743,509 | 49,453,840 | 45,527,954 | 3,925,886 | 8.62 |
| Human Services | 18,025,582 | 45,337,696 | - | 3,210,018 | - | - | 2,500 | 66,575,796 | 64,269,079 | 2,306,717 | 3.59 |
| Airport | 515,808 | - | - | 788,500 | - | - | 151,100 | 1,455,408 | 1,283,653 | 171,755 | 13.38 |
| Park View Health Center | 8,392,620 | 5,563,071 | - | 4,517,577 | 29,125 | - | 1,203,420 | 19,705,813 | 20,001,352 | (295,539) | -1.48 |
| General Services | (573) | 9,000 | - | 2,000 | 491,000 | - | - | 501,427 | 495,569 | 5,858 | 1.18 |
| Highway | - | 5,559,418 | 17,000 | 9,110 | 5,433,715 | 63,000 | 32,500 | 11,114,743 | 10,666,445 | 448,298 | 4.20 |
| Workers Comp Insurance | - | - | - | - | 1,035,117 | 90,000 | - | 1,125,117 | 1,069,637 | 55,480 | 5.19 |
| Property & Liability Insurance | - | - | - | - | 814,000 | 33,836 | - | 847,836 | 661,744 | 186,092 | 28.12 |
| Self Funded Health Insurance | - | - | - | - | 4,976,841 | - | - | 4,976,841 | 3,841,596 | 1,135,245 | 29.55 |
| Self Funded Dental Insurance | - | - | - | - | 579,000 | 18,643 | - | 597,643 | 545,230 | 52,413 | 9.61 |
| Debt Service | 9,706,931 | - | - | - | - | - | 35,000 | 9,741,931 | 9,881,636 | (139,705) | -1.41 |
| | 63,878,273 | 68,792,744 | 1,231,608 | 12,837,085 | 13,547,593 | 2,641,063 | 3,168,029 | 166,096,395 | 158,243,895 | 7,852,500 | 4.96 |

Note: Debt Service associated with Airport and Park View Health Center is included in their funds.

**WINNEBAGO COUNTY
SOURCES OF REVENUE BY YEAR**

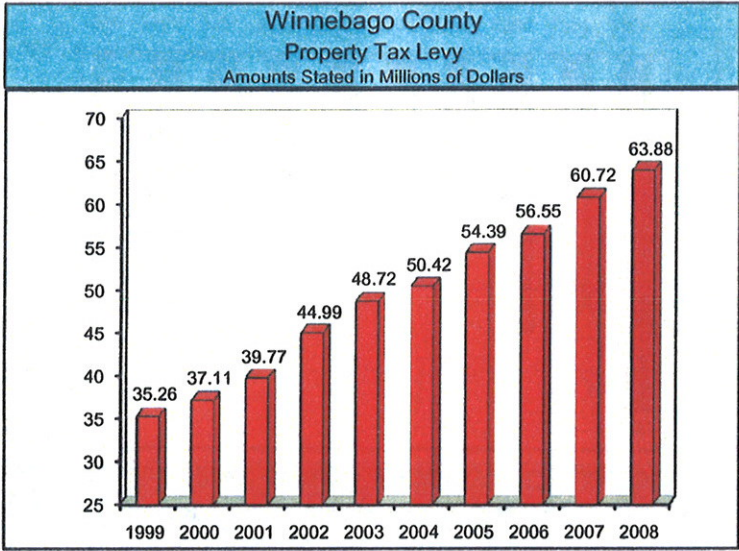
| | Actual 2005 | Actual 2006 | Adopted 2007 | Adopted 2008 | 2008 Over/(Under) 2007 | |
|--------------------------|--------------------|--------------------|--------------------|--------------------|------------------------|-------------|
| | | | | | Amount | Percent |
| Taxes | 54,863,238 | 56,551,363 | 60,721,880 | 63,878,273 | 3,156,393 | 5.2 |
| Intergovernmental | 62,510,664 | 65,176,499 | 66,774,382 | 68,792,744 | 2,018,362 | 3.02 |
| Licenses, Fines, Permits | 1,109,399 | 1,133,972 | 1,202,255 | 1,231,608 | 29,353 | 2.44 |
| Public Charges | 13,478,273 | 13,547,439 | 12,700,108 | 12,837,085 | 136,977 | 1.08 |
| Interfund | 11,595,171 | 11,329,132 | 11,812,846 | 13,547,593 | 1,734,747 | 14.69 |
| Interest | 1,292,100 | 2,299,702 | 2,129,128 | 2,641,063 | 511,935 | 24.04 |
| Other | 4,406,644 | 4,167,085 | 2,903,296 | 3,168,029 | 264,733 | 9.12 |
| Total | 149,255,489 | 154,205,192 | 158,243,895 | 166,096,395 | 7,852,500 | 4.96 |

**WINNEBAGO COUNTY
EXPENDITURES BY FUND**

| | Expenditure Type - 2008 | | | | 2008 | 2007 Adopted Budget | Change 2008 Over/(Under) 2007 | Percent |
|--------------------------------|-------------------------|----------------|------------------|--------------------------------|--------------------|---------------------------|-------------------------------------|-------------|
| | Labor | Travel | Capital | Other Operating Expenses | | | | |
| General Fund | 31,522,325 | 262,775 | 840,793 | 16,904,885 | 49,530,778 | 46,508,814 | 3,021,964 | 6.50 |
| Human Services | 17,912,143 | 334,035 | - | 48,329,618 | 66,575,796 | 64,491,551 | 2,084,245 | 3.23 |
| Airport Fund | 545,608 | 475 | 201,600 | 1,736,449 | 2,484,132 | 2,430,765 | 53,367 | 2.20 |
| Park View Health Center | 13,978,220 | 17,225 | 23,800 | 6,456,622 | 20,475,867 | 20,917,339 | (441,472) | -2.11 |
| General Services | 89,484 | - | - | 411,943 | 501,427 | 495,062 | 6,365 | 1.29 |
| Highway Fund | 5,212,400 | 13,320 | 775,500 | 5,797,687 | 11,798,907 | 11,293,566 | 505,341 | 4.47 |
| Workers Comp Insurance | 63,217 | 900 | - | 1,019,000 | 1,083,117 | 1,066,748 | 16,369 | 1.53 |
| Property & Liability Insurance | 32,975 | - | - | 791,290 | 824,265 | 802,418 | 21,847 | 2.72 |
| Self Funded Health Insurance | - | - | - | 4,976,841 | 4,976,841 | 4,199,929 | 776,912 | 18.50 |
| Self Funded Dental Insurance | - | - | - | 597,458 | 597,458 | 550,000 | 47,458 | 8.63 |
| Debt Service Funds | - | - | - | 10,091,931 | 10,091,931 | 10,231,636 | (139,705) | -1.37 |
| | 69,356,372 | 628,730 | 1,841,693 | 97,113,724 | 168,940,519 | 162,987,828 | 5,952,691 | 3.65 |

**WINNEBAGO COUNTY
EXPENDITURES BY YEAR**

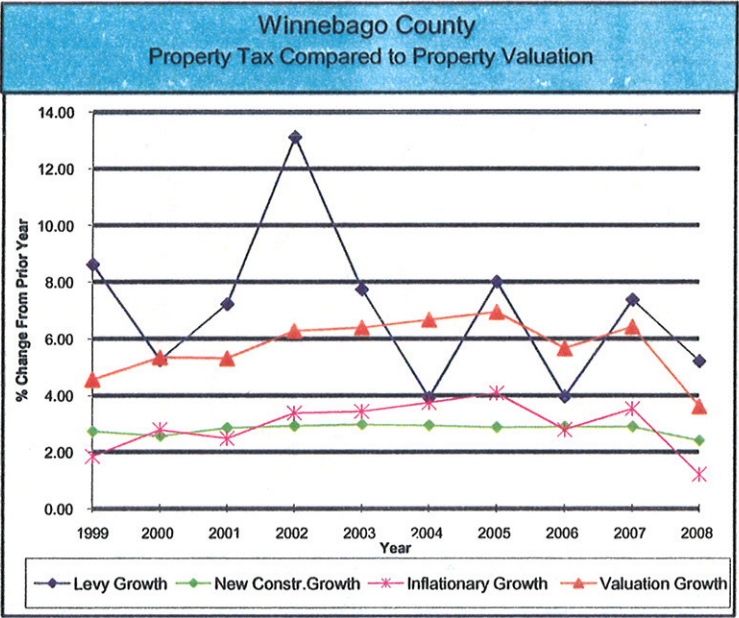
| | Actual 2005 | Actual 2006 | Adopted 2007 | Adopted 2008 | 2008 Over/(Under) 2007 | |
|-----------------|----------------|----------------|-----------------|-----------------|------------------------|---------|
| | | | | | Amount | Percent |
| Labor | 63,833,618 | 64,011,807 | 67,010,620 | 69,356,372 | 2,345,752 | 3.50 |
| Travel | 545,696 | 535,141 | 589,891 | 628,730 | 38,839 | 6.58 |
| Capital | 2,201,793 | 1,363,798 | 1,498,210 | 1,841,693 | 343,483 | 22.93 |
| Other Operating | 79,910,142 | 86,894,504 | 93,889,107 | 97,113,724 | 3,224,617 | 3.43 |
| | 146,491,249 | 152,805,250 | 162,987,828 | 168,940,519 | 5,952,691 | 3.65 |



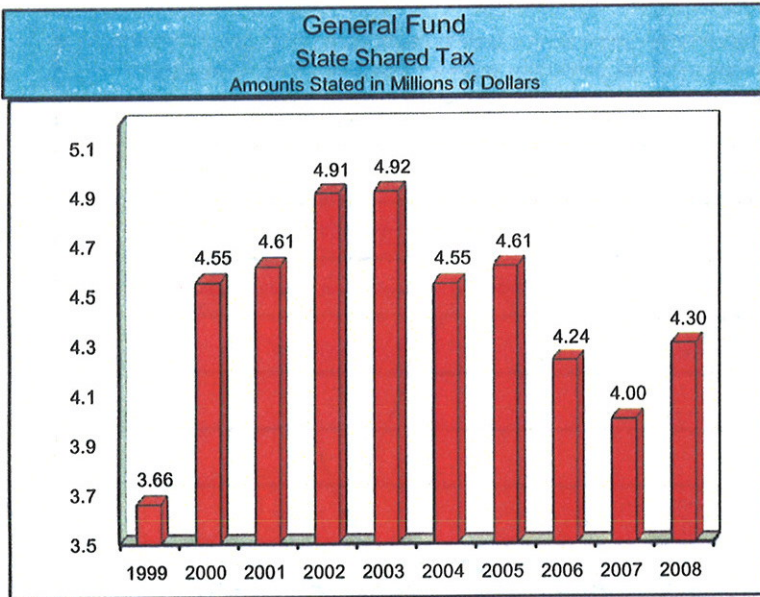
PROPERTY TAX REVENUES include taxes levied on real and personal property. The levy amount is the difference between the projected expenditures and revenues for all levy supported County operations. The rate of increase was slowed by the tax rate freeze that went into effect in 1993 and conservative fiscal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

2007 figure represents the actual levy.

2008 figures are budgeted.



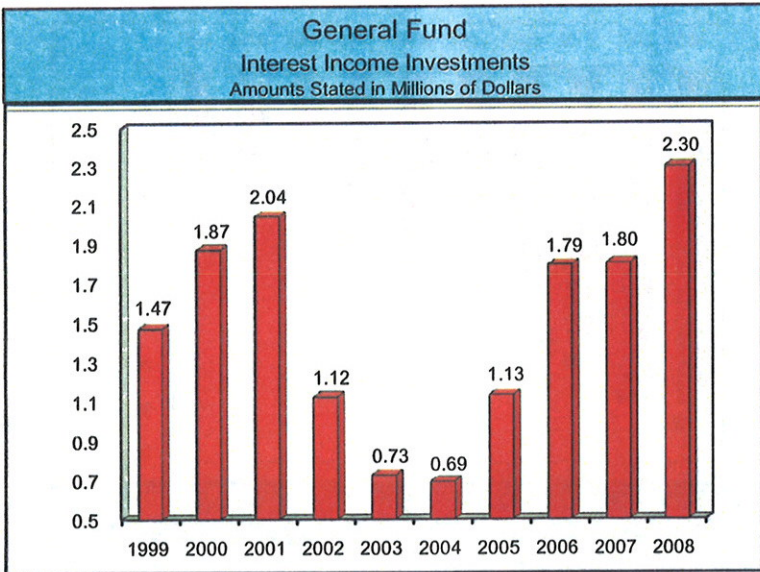
GROWTH IN TAX LEVY-This chart compares growth in the property tax levy to total growth in valuation. It further breaks down the valuation growth into construction/ improvements and inflationary growth. When the rate of increase in the tax levy is less than the increase due to new construction, the average 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.



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.

2007 figures are estimates.

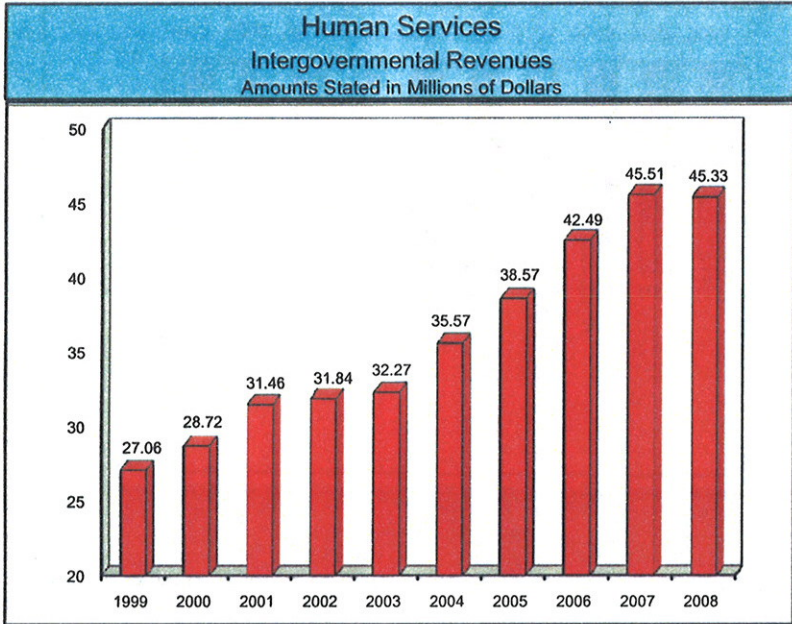
2008 figures are budgeted.



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.

2007 figures are estimates.

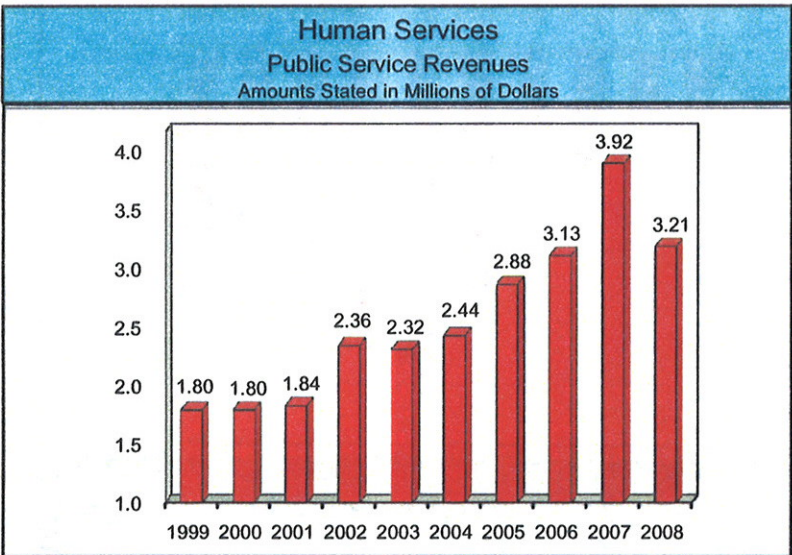
2008 figures are budgeted.



← **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.

2007 figures are estimates.

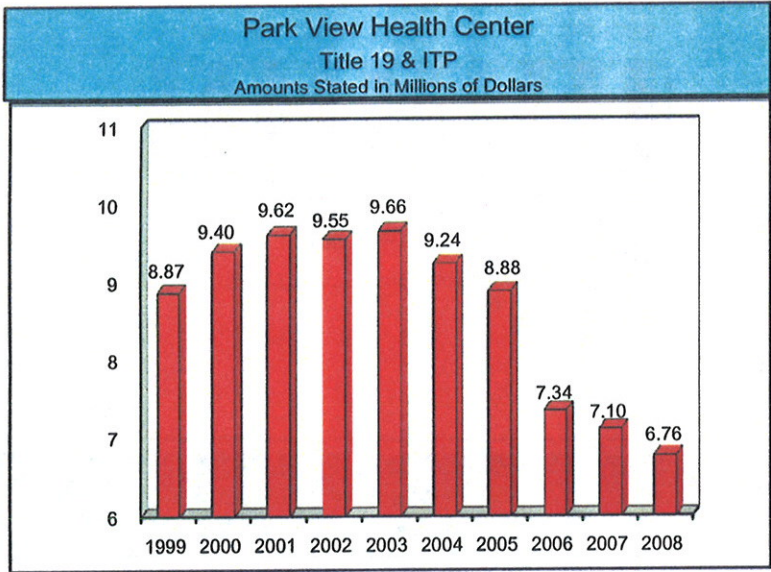
2008 figures are budgeted.



← **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.

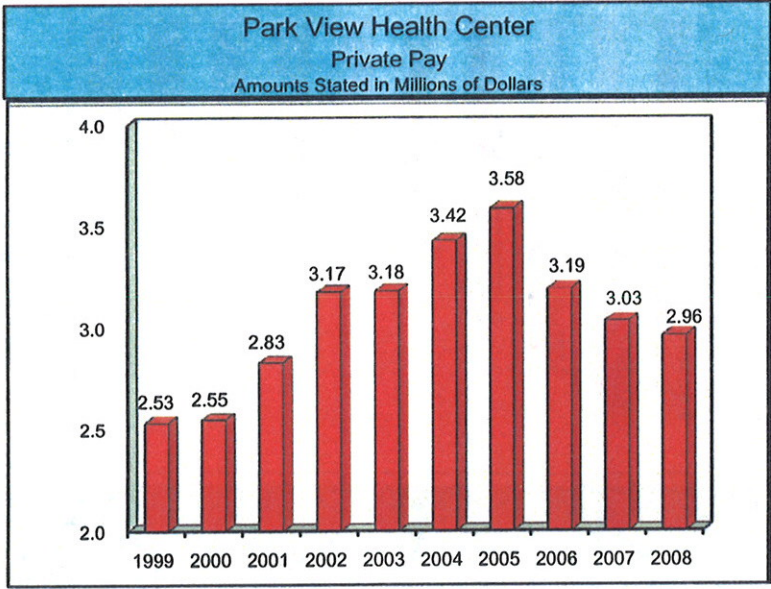


←

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. The downsizing of the facility for 2008 will also have an impact on the dollars received.

2007 figures are estimates.

2008 figures are budgeted.

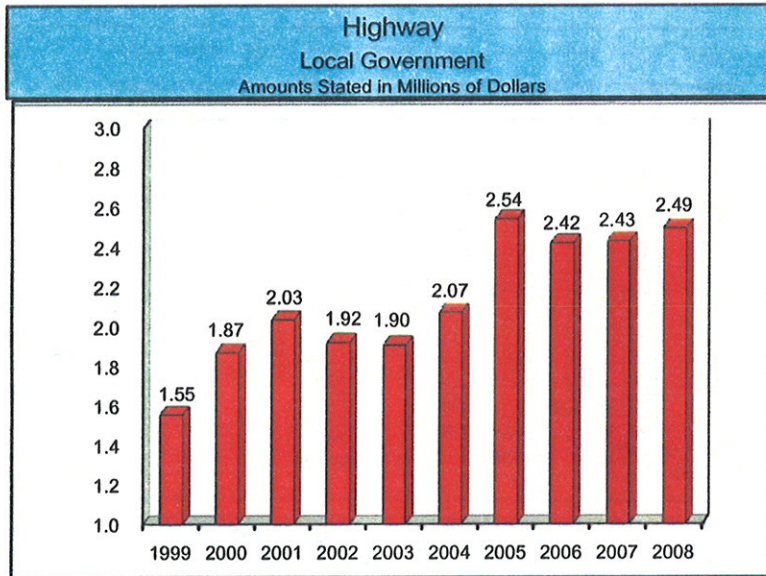


←

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.

2007 figures are estimates.

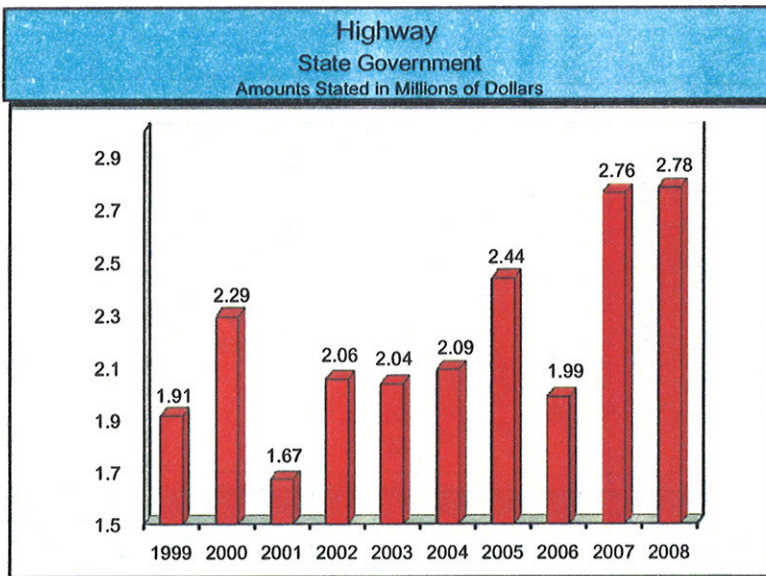
2008 figures are budgeted.



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.

←

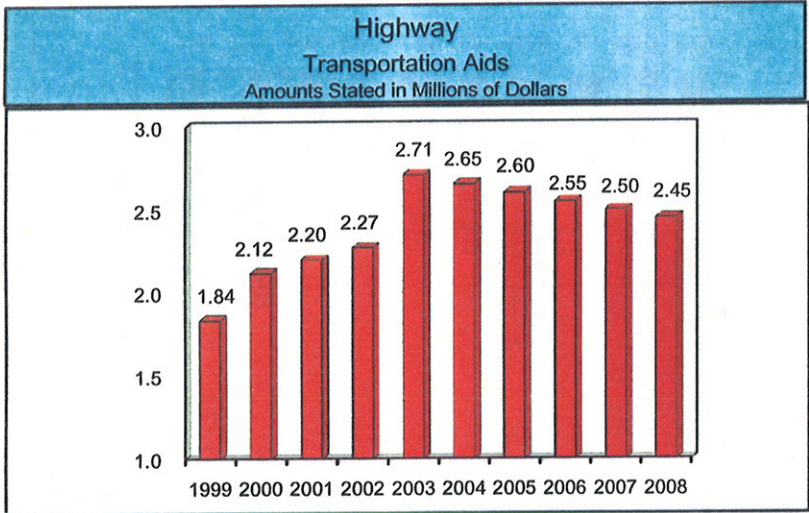
2007 figures are estimates.
 2008 figures are budgeted.



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.

←

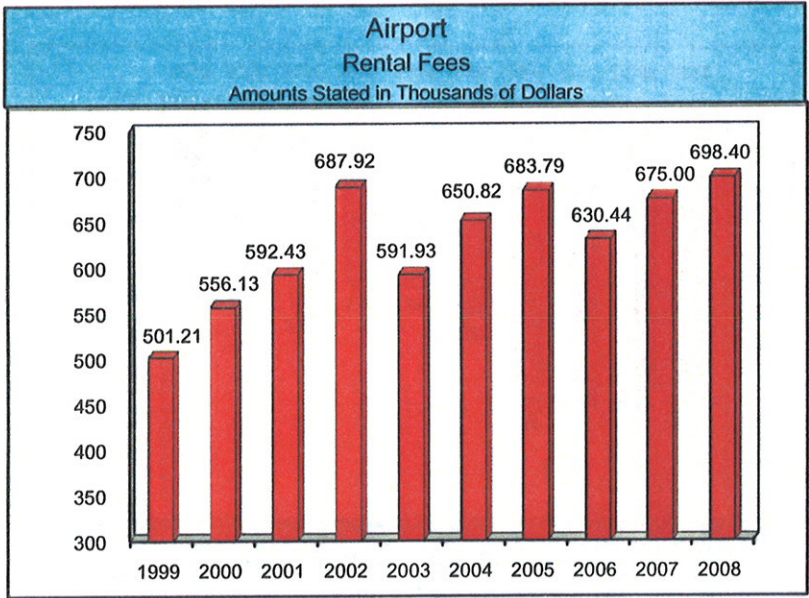
2007 figures are estimates.
 2008 figures are budgeted.



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

2007 figures are estimates.

2008 figures are budgeted.



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

2007 figures are estimates.

2008 figures are budgeted.

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS

-2008-

| | 2007 Classified | | 2007 Changes During Year | | 2008 Adopted Budget | | 2008 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 | | | | | | | | |
| Clerk/Receptionist | 1 | | | | | | 1 | |
| TOTAL | 19 | 0 | 0 | 0 | 0 | 0 | 19 | 0 |

| | 2007 Classified | | 2007 Changes During Year | | 2008 Adopted Budget | | 2008 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 | |
| Deputy Clerk of Courts - Office Manager | | | | | 1 | | 1 | |
| Accounting Supervisor | 1 | | | | | | 1 | |
| Judicial Assistant | 6 | | | | | | 6 | |
| Secretary II | 12 | | | | | | 12 | |
| Small Claims Clerk | 3 | | | | | | 3 | |
| Account Clerk-Traffic | 1 | | | | | | 1 | |
| Clerk Typist II | 2 | 2 | | | | | 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 | |

| | 2007 Classified | | 2007 Changes During Year | | 2008 Adopted Budget | | 2008 Classified | |
|---|-----------------|----|-----------------------------|----|------------------------|----|-----------------|----|
| | FT | PT | FT | PT | FT | PT | FT | PT |
| TOTAL -Clerk of Courts & Related Depts | 41 | 2 | 0 | 0 | 1 | 0 | 42 | 2 |
| 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 |

| | 2007 Classified | | 2007 Changes During Year | | 2008 Adopted Budget | | 2008 Classified | |
|---|-----------------|----------|-----------------------------|----------|------------------------|----------|-----------------|----------|
| | FT | PT | FT | PT | FT | PT | FT | PT |
| COUNTY EXECUTIVE | | | | | | | | |
| County Executive | 1 | | | | | | 1 | |
| Executive Assistant | 1 | | | | | | 1 | |
| TOTAL | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| DISTRICT ATTORNEY | | | | | | | | |
| Special Investigator | 1 | | 1 | | 1 | | 3 | |
| Victim Witness Program Coordinator | 1 | | | | | | 1 | |
| Support Services Supervisor | 1 | | | | | | 1 | |
| Legal Secretary | 9 | | | | | | 9 | |
| Receptionist/Typist | 1 | | | | | | 1 | |
| Clerk Typist I | 1 | | | | | | 1 | |
| TOTAL | 14 | 0 | 1 | 0 | 1 | 0 | 16 | 0 |
| EMERGENCY MANAGEMENT | | | | | | | | |
| Dir. of Emergency Mgmt. | 1 | | | | | | 1 | |
| EM Planner/Deputy Director | 1 | | (1) | 1 | | | | 1 |
| Secretary I (Program Assistant) | | 1 | | | | | | 1 |
| TOTAL | 2 | 1 | (1) | 1 | 0 | 0 | 1 | 2 |
| FACILITIES & PROPERTY MGMT. | | | | | | | | |
| Director of Facilities & Property Mgmt. | 1 | | | | | | 1 | |
| Buildings and Grounds Manager | 1 | | | | | | 1 | |

| | 2007 Classified | | 2007 Changes During Year | | 2008 Adopted Budget | | 2008 Classified | |
|-------------------------------|-----------------|----------|-----------------------------|----------|------------------------|----------|-----------------|----------|
| | FT | PT | FT | PT | FT | PT | FT | PT |
| Maintenance Supervisor | 2 | | | | | | 2 | |
| Carpenter | 1 | | | | | | 1 | |
| Custodian Supervisor | 1 | | | | | | 1 | |
| Custodian III | 3 | | | | | | 3 | |
| Custodian II | 9 | | | | | | 9 | |
| Custodian I | 6 | | | | | | 6 | |
| Maintenance Worker | 3 | | | | | | 3 | |
| Maintenance Worker II | 3 | | | | | | 3 | |
| Maintenance Worker I | 3 | | | | (1) | | 2 | |
| Painter | 1 | | | | | | 1 | |
| HVAC Specialist | 2 | | | | | | 2 | |
| Electrician | 2 | | | | | | 2 | |
| Secretary II | 1 | | | | | | 1 | |
| TOTAL | 39 | 0 | 0 | 0 | (1) | 0 | 38 | 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 |

| | 2007 Classified | | 2007 Changes During Year | | 2008 Adopted Budget | | 2008 Classified | |
|-----------------------------------|-----------------|----------|-----------------------------|----------|------------------------|----------|-----------------|----------|
| | FT | PT | FT | PT | FT | PT | FT | PT |
| GENERAL SERVICES | | | | | | | | |
| Clerk Typist II | 1 | | | | | | 1 | |
| Microfilmer | 1 | | | | | | 1 | |
| TOTAL | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| HEALTH | | | | | | | | |
| Director of Public Health | 1 | | | | | | 1 | |
| Public Health Nurse Coordinator | 2 | | | | | | 2 | |
| Financial Analyst/Office Manager | | | | | | | | |
| 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 | 7 | 0 | 0 | 0 | 0 | 18 | 7 |

| | 2007 Classified | | 2007 Changes During Year | | 2008 Adopted Budget | | 2008 Classified | |
|--|-----------------|----------|-----------------------------|----------|------------------------|----------|-----------------|----------|
| | FT | PT | FT | PT | FT | PT | FT | PT |
| 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 | | | | | | | | |
| Highway Equipment Superintendent | 1 | | | | | | 1 | |
| Highway Maintenance Superintendent | 2 | | | | | | 2 | |
| Foreman/Mechanic | 1 | | | | | | 1 | |
| Night Mechanic | 1 | | | | | | 1 | |
| Mechanic | 4 | | | | | | 4 | |
| Janitor/Watchman | 4 | | | | | | 4 | |
| Foreman | 6 | | | | | | 6 | |
| Classification 2 Operator | 28 | | | | | | 28 | |
| Classification 3 Operator | 11 | | | | | | 11 | |
| Bridge tender | 15 | 2 | | | | | 15 | 2 |
| TOTAL | 78 | 2 | 0 | 0 | 0 | 0 | 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 | |

| | 2007 Classified | | 2007 Changes During Year | | 2008 Adopted Budget | | 2008 Classified | |
|-------------------------------------|-----------------|----------|-----------------------------|----------|------------------------|----------|-----------------|----------|
| | FT | PT | FT | PT | FT | PT | FT | PT |
| 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 |

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 | |

| | 2007 Classified | | 2007 Changes During Year | | 2008 Adopted Budget | | 2008 Classified | |
|--|-----------------|----|-----------------------------|----|------------------------|----|-----------------|----|
| | FT | PT | FT | PT | FT | PT | FT | PT |
| Medical Transcriptionist | | 3 | | | | | | 3 |
| Support Specialist | 9 | 4 | | | | | 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 | |
| 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 | |

| | 2007 Classified | | 2007 Changes During Year | | 2008 Adopted Budget | | 2008 Classified | |
|---|-----------------|----|-----------------------------|----|------------------------|----|-----------------|----|
| | FT | PT | FT | PT | FT | PT | FT | PT |
| Psychiatric Nurse | 5 | | | | | | 5 | |
| Advanced Practice Nurse Prescriber | | | | | 1 | | 1 | |
| Safe Streets Case Manager | 2 | | | | | | 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 |
| 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 | 50 | | | | | | 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 | | | | | | | | |

| | 2007 Classified | | 2007 Changes During Year | | 2008 Adopted Budget | | 2008 Classified | |
|-------------------------------------|-----------------|-----------|-----------------------------|----------|------------------------|----------|-----------------|-----------|
| | FT | PT | FT | PT | FT | PT | FT | PT |
| Financial Asst. Division Manager | 1 | | | | | | 1 | |
| FAD Assistant Manager | 2 | | | | | | 2 | |
| FAD Trainer | | | | | | | | |
| 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 | 17 | 2 | | | | | 17 | 2 |
| Clerk Typist II | 1 | | | | | | 1 | |
| Clerk Receptionist | 3 | | | | | | 3 | |
| TOTAL HUMAN SERVICES | 238 | 23 | 0 | 0 | 1 | 0 | 239 | 23 |
| INFORMATION SYSTEMS | | | | | | | | |
| Director of Information Systems | 1 | | | | | | 1 | |
| I.S. Development Supervisor | 1 | | | | | | 1 | |
| Senior Systems / Database Analyst | 1 | | | | | | 1 | |
| Systems Analyst | 4 | | | | | | 4 | |
| Telecommunications/Budget Assistant | 1 | | | | | | 1 | |
| Telecommunications Coordinator | 1 | | | | | | 1 | |
| Telecommunications Assistant | | | | | | | | |
| Network Administrator | 1 | | | | | | 1 | |
| Network Technician | 2 | | | | | | 2 | |
| User Support Supervisor | | | | | | | | |
| Senior User Support Specialist | 1 | | | | | | 1 | |
| Technical Support Supervisor | 1 | | (1) | | | | | |

| | 2007 Classified | | 2007 Changes During Year | | 2008 Adopted Budget | | 2008 Classified | |
|--------------------------------------|-----------------|----------|-----------------------------|----------|------------------------|----------|-----------------|----------|
| | FT | PT | FT | PT | FT | PT | FT | PT |
| User Support Specialist | 3 | | | | | | 3 | |
| TOTAL | 17 | 0 | (1) | 0 | 0 | 0 | 16 | 0 |
| LAND & WATER CONSERVATION | | | | | | | | |
| Land & Water Conservation Director | 1 | | | | | | 1 | |
| Conservation Technician | 1 | | | | | | 1 | |
| GIS Manager | 1 | | | | | | 1 | |
| Project Manager I | 1 | | | | | | 1 | |
| 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 | |

| | 2007 Classified | | 2007 Changes During Year | | 2008 Adopted Budget | | 2008 Classified | |
|-------------------------------|-----------------|----|-----------------------------|----|------------------------|----|-----------------|----|
| | FT | PT | FT | PT | FT | PT | FT | PT |
| Expo Custodian/Grounds person | | 2 | | | | | | 2 |
| TOTAL | 10 | 2 | 0 | 0 | 0 | 0 | 10 | 2 |

PARK VIEW HEALTH CENTER (See note at end of schedule)

| | | | | | | | | |
|--------------------------------------|----|---|--|--|-----|--|----|---|
| Administrator | 1 | | | | | | 1 | |
| Confidential Secretary | | | | | | | | |
| Administrative Coordinator | 1 | | | | | | 1 | |
| Business Manager | 1 | | | | | | 1 | |
| 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 |
| Activity Support Specialist | | | | | 1 | | 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 | | | (3) | | 3 | 1 |
| Food Service Worker | 19 | 1 | | | (6) | | 13 | 1 |
| Director of Nursing | 1 | | | | | | 1 | |
| Assistant Director of Nursing | 1 | | | | | | 1 | |

| | 2007 Classified | | 2007 Changes During Year | | 2008 Adopted Budget | | 2008 Classified | |
|-----------------------------------|-----------------|-----------|-----------------------------|----------|------------------------|----------|-----------------|-----------|
| | FT | PT | FT | PT | FT | PT | FT | PT |
| RN Shift Coordinator | 3 | | | | | | 3 | |
| RN Unit Manager | 4 | | | | | | 4 | |
| Staff RN/LPN | 40 | 1 | | | (5) | | 35 | 1 |
| RN Educator | | | | | 1 | | 1 | |
| Unit Assistant | 7 | | | | (3) | | 4 | |
| Nurse Assistant (CNA) | 125 | 1 | | | (14) | | 111 | 1 |
| Room Attendant | 1 | 1 | | | (1) | (1) | | |
| Medical Social Worker | 4 | 1 | | | | | 4 | 1 |
| Housekeeping Supervisor | | 1 | | | | | | 1 |
| Custodian/Room Attendant | 9 | | | | 1 | 1 | 10 | 1 |
| Painter | | 1 | | | | | | 1 |
| Medical Director | | | | | | 1 | | 1 |
| TOTAL | 245 | 12 | 0 | 0 | (33) | 1 | 212 | 13 |
| 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 | |

| | 2007 Classified | | 2007 Changes During Year | | 2008 Adopted Budget | | 2008 Classified | |
|--|-----------------|----------|-----------------------------|----------|------------------------|----------|-----------------|----------|
| | FT | PT | FT | PT | FT | PT | FT | PT |
| 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 | |
| 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-Shift Commander | 4 | | | | | | 4 | |
| Lieutenant-Corrections | 2 | | | | | | 2 | |
| Sergeant-Patrol | 5 | | | | | | 5 | |

| | 2007 Classified | | 2007 Changes During Year | | 2008 Adopted Budget | | 2008 Classified | |
|---------------------------------------|-----------------|----------|-----------------------------|----------|------------------------|----------|-----------------|----------|
| | FT | PT | FT | PT | FT | PT | FT | PT |
| Sergeant-Detective | 1 | | | | | | 1 | |
| Sergeant-Corrections | 1 | | | | | | 1 | |
| Corporal Corrections - Court Services | 1 | | | | | | 1 | |
| Corporal-Corrections | 10 | | | | | | 10 | |
| Inmate Classification Manager | 2 | | | | | | 2 | |
| Detective | 6 | | | | | | 6 | |
| Police Officer-Patrol | 32 | | | | 1 | | 33 | |
| Corrections Officer - Court Services | 6 | | | | | | 6 | |
| Police Officer - Community Services | 1 | | | | | | 1 | |
| Corrections Officer | 49 | | | | 2 | | 51 | |
| 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 | | | | 1 | | 31 | |
| Clerk Typist II | 1 | | | | | | 1 | |
| Confidential Secretary | 1 | | (1) | | | | | |
| Administrative Coordinator | | | 1 | | | | 1 | |
| Accountant | 1 | | | | | | 1 | |
| Account Clerk I | 1 | | | | | | 1 | |
| Records Clerk | 4 | | | | | | 4 | |
| Word Processing Operator | 2 | | | | 1 | | 3 | |
| Control Module/Booking Clerk | 11 | | | | | | 11 | |
| TOTAL | 184 | 0 | 0 | 0 | 5 | 0 | 189 | 0 |

| | 2007 Classified | | 2007 Changes During Year | | 2008 Adopted Budget | | 2008 Classified | |
|---|-----------------|----------|-----------------------------|----------|------------------------|----------|-----------------|----------|
| | FT | PT | FT | PT | FT | PT | FT | PT |
| TREASURER | | | | | | | | |
| Treasurer | 1 | | | | | | 1 | |
| Deputy Treasurer | 1 | | | | | | 1 | |
| Account Clerk II | 1 | | | | | | 1 | |
| Account Clerk I | 1 | 1 | | | | | 1 | 1 |
| 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 | |
| Family Living Educator | | 1 | | | | | | 1 |
| Secretary II | 1 | | | | | | 1 | |
| Extension Secretary | 2 | 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 |

| | 2007 Classified | | 2007 Changes During Year | | 2008 Adopted Budget | | 2008 Classified | |
|-------------|-----------------|-----------|-----------------------------|----------|------------------------|----------|-----------------|-----------|
| | FT | PT | FT | PT | FT | PT | FT | PT |
| TOTAL | 4 | 1 | 0 | 0 | 0 | 0 | 4 | 1 |
| GRAND TOTAL | <u>989</u> | <u>58</u> | <u>(1)</u> | <u>1</u> | <u>(26)</u> | <u>1</u> | <u>962</u> | <u>60</u> |

Note: Regarding Park View Health Center: The position counts for Park View are stated in full-time equivalents. The numbers representing the counts for 2008 will be achieved during the year as downsizing continues when the new facility opens. These numbers will not be attained as of the first of the new year.

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2008

| <u>Department</u> | <u>Description</u> | <u>Quant</u> | <u>Special Equip (Note)</u> | <u>Other</u> | <u>Capital Outlay</u> |
|-------------------------------------|---|--------------|-------------------------------------|--------------|---------------------------|
| County Clerk | AccuVote OSX voting machine | 1 | | 6,500 | 6,500 |
| Facility and Property Management | Pick-up truck | 1 | | 23,000 | 23,000 |
| | Clerks desk - Branch III | 1 | | 5,000 | 5,000 |
| | | 2 | - | 28,000 | 28,000 |
| UW Fox Valley | Replace floor - Fieldhouse | 1 | | 100,000 | 100,000 |
| | Electornic entrance - Phase II | 1 | | 30,000 | 30,000 |
| | HVAC replacement | 1 | | 12,000 | 12,000 |
| | Canopy - Building entrance | 1 | | 9,000 | 9,000 |
| | | 4 | - | 151,000 | 151,000 |
| Parks | Utility vehicle w/plow & cab | 1 | | 19,000 | 19,000 |
| Administation | Fork lift (used) | 1 | | 14,000 | 14,000 |
| | Service utility body and integrated tools | 1 | | 13,000 | 13,000 |
| | Vehicle - Parks staff | 1 | | 15,500 | 15,500 |
| Boat Landings | Rehab Butte des Morts boat landing | 1 | | 134,000 | 134,000 |
| | | 5 | - | 195,500 | 195,500 |

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

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2008

| <u>Department</u> | <u>Description</u> | <u>Quant</u> | <u>Special Equip (Note)</u> | <u>Other</u> | <u>Capital Outlay</u> |
|----------------------|--|--------------|-----------------------------|----------------|-----------------------|
| Emergency Management | T-121 Siren | 1 | | 14,250 | 14,250 |
| | T-128 Siren | 1 | | 15,750 | 15,750 |
| | | <u>2</u> | <u>-</u> | <u>30,000</u> | <u>30,000</u> |
| | | | | | |
| Sheriff's Office | | | | | |
| Patrol | Squad cars | 12 | | 276,468 | 276,468 |
| | Mobile laptop computer w/docking station | 8 | 44,606 | | 44,606 |
| Dispatch | Mobile data unit | 1 | | 17,635 | 17,635 |
| Detective | Crime scene light source alternative | 1 | | 13,950 | 13,950 |
| | Squad cars | 2 | | 30,758 | 30,758 |
| | Mobile laptop computer w/docking station | 2 | 11,151 | | 11,151 |
| Jail | Transport vehicle | 1 | | 17,525 | 17,525 |
| | DVR replacement | 1 | | 7,700 | 7,700 |
| | | <u>28</u> | <u>55,757</u> | <u>364,036</u> | <u>419,793</u> |
| | | | | | |
| Branch III | Sound system | 1 | | 10,000 | 10,000 |

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

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2008

| <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 | 1 | | 150,000 | 150,000 |
| | Riding lawn mower | 1 | | 35,000 | 35,000 |
| | Bumper turret replacement | 1 | | 16,600 | 16,600 |
| | | 3 | - | 201,600 | 201,600 |
| Park View | Roll in refrigerator | 1 | | 11,500 | 11,500 |
| Health Center | Pass thru refrigerator | 1 | | 12,300 | 12,300 |
| | | 2 | - | 23,800 | 23,800 |
| Highway | Shoulder maintainer | 1 | | 200,000 | 200,000 |
| | Steel drum roller | 1 | | 27,500 | 27,500 |
| | Attenuator | 1 | | 25,000 | 25,000 |
| | Tandem trucks w/winter equipment | 2 | | 370,000 | 370,000 |
| | Stake bed | 1 | | 40,000 | 40,000 |
| | Skid steer | 1 | | 83,000 | 83,000 |
| | Arrowboard | 1 | | 10,000 | 10,000 |
| | Miscellaneous | 1 | | 20,000 | 20,000 |
| | | | - | 775,500 | 775,500 |
| | Total Capital | 48 | 55,757 | 1,785,936 | 1,841,693 |

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 | \$ 200,012 | \$ 8,000 | \$ - | \$ 192,012 |
| Corporation Counsel | 446,326 | 16,250 | - | 430,076 |
| County Clerk | 417,618 | 98,895 | - | 318,723 |
| Treasurer | 365,146 | 844,005 | - | (478,859) |
| Human Resources and Payroll | 606,816 | 17,100 | - | 589,716 |
| Workers Compensation Fund | 1,083,117 | 1,125,117 | 42,000 | - |
| Self Funded Health Insurance | 4,976,841 | 4,976,841 | - | - |
| Self Funded Dental Insurance | 597,458 | 597,643 | 185 | - |
| Finance | 766,645 | 40,805 | - | 725,840 |
| General Services | 501,427 | 502,000 | - | (573) |
| Prop & Liab Insurance Fund | 824,265 | 847,836 | 23,571 | - |
| Information Systems | 1,828,991 | 102,320 | - | 1,726,671 |
| Technology Replacement | 127,000 | - | 127,274 | 254,274 |
| Facilities & Property Management | 4,345,053 | 220,251 | - | 4,124,802 |
| | <u>\$ 17,086,715</u> | <u>\$ 9,397,063</u> | <u>\$ 193,030</u> | <u>\$ 7,882,682</u> |

COUNTY EXECUTIVE

Department: 100-004 Fund: General Fund
2008 BUDGET NARRATIVE

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

TELEPHONE: 236-4896

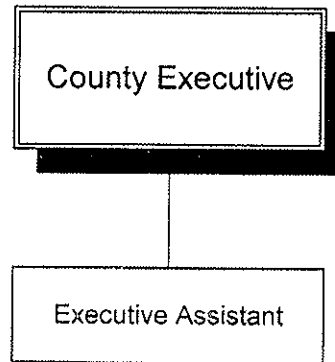
MISSION STATEMENT:

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

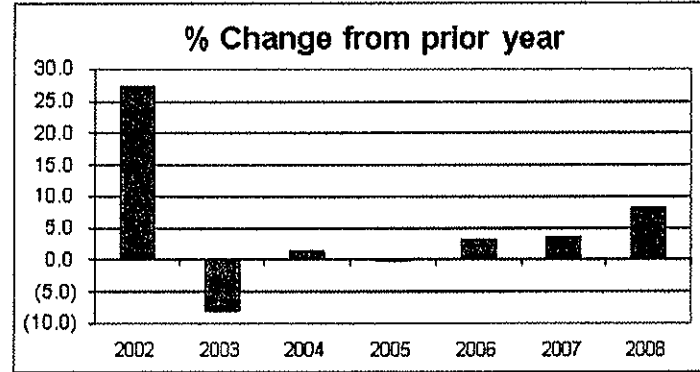
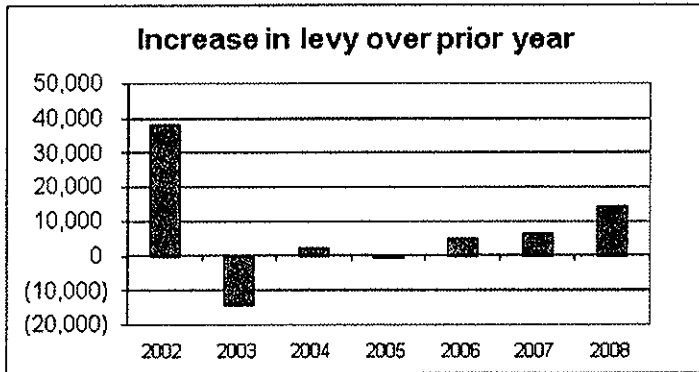
2008 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| 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 for 2008.

COUNTY LEVY: The tax levy for 2008 is \$192,012, up \$14,491 or 8.2% from 2007.



SIGNIFICANT CHANGES:

There are no significant changes from 2007. The increase is attributable to normal wage and fringe increases.

**Financial Summary
County Executive**

| Items | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 3,750 | 7,500 | 7,500 | 7,500 | 8,000 |
| Labor | 91,113 | 184,379 | 183,888 | 180,288 | 194,185 |
| Travel | 879 | 1,118 | 1,850 | 1,850 | 3,000 |
| Capital | - | - | - | - | - |
| Other Expenditures | 1,710 | 2,659 | 2,883 | 2,883 | 2,827 |
| Total Expenditures | 93,702 | 188,156 | 188,621 | 185,021 | 200,012 |
| Levy Before Adjustments | 89,952 | 180,656 | 181,121 | 177,521 | 192,012 |
| Adjustments | - | - | - | - | - |
| Net Levy After Adjustments | 89,952 | 180,656 | 181,121 | 177,521 | 192,012 |

**Winnebago County
Budget Detail - 2008
County Executive
100 - 004**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Professional Services | 3,103 | 7,706 | 7,706 | 7,500 | 8,000 | 8,000 | 8,000 | 6.7% |
| Interfund Revenues | 3,103 | 7,706 | 7,706 | 7,500 | 8,000 | 8,000 | 8,000 | 6.7% |
| TOTAL REVENUES | 3,103 | 7,706 | 7,706 | 7,500 | 8,000 | 8,000 | 8,000 | 6.7% |
| Regular Pay | 114,592 | 120,905 | 126,909 | 130,000 | 135,794 | 135,794 | 135,794 | 4.5% |
| Wages | 114,592 | 120,905 | 126,909 | 130,000 | 135,794 | 135,794 | 135,794 | 4.5% |
| Fringe Benefits | 43,857 | 48,826 | 51,963 | 50,288 | 58,391 | 58,391 | 58,391 | 16.1% |
| Fringes | 43,857 | 48,826 | 51,963 | 50,288 | 58,391 | 58,391 | 58,391 | 16.1% |
| Total Labor Costs | 158,250 | 169,731 | 178,872 | 180,288 | 194,185 | 194,185 | 194,185 | 7.7% |
| Registration & Tuition | 0 | 100 | 130 | 150 | 200 | 200 | 200 | 33.3% |
| Automobile Allowance | 0 | 0 | 1,116 | 1,500 | 700 | 700 | 2,650 | 76.7% |
| Meals | 0 | 0 | 10 | 0 | 0 | 0 | 0 | NA |
| Lodging | 0 | 0 | 95 | 200 | 150 | 150 | 150 | -25.0% |
| Travel | 0 | 100 | 1,351 | 1,850 | 1,050 | 1,050 | 3,000 | 62.2% |
| Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Office Expenses | | | | | | | | |
| Office Supplies | 44 | 10 | 330 | 300 | 400 | 400 | 400 | 33.3% |
| Printing Supplies | 52 | 115 | 65 | 100 | 100 | 100 | 100 | 0.0% |
| Print & Duplicate | 307 | 86 | 0 | 200 | 50 | 50 | 50 | -75.0% |
| Postage and Box Rent | 5 | 1 | 0 | 0 | 0 | 0 | 0 | NA |
| Subscriptions | 382 | 382 | 214 | 240 | 240 | 240 | 240 | 0.0% |
| Membership Dues | 50 | 100 | 165 | 100 | 300 | 300 | 300 | 200.0% |
| Publish Legal Notices | 194 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Operating Expenses | | | | | | | | |
| Telephone | 1,816 | 978 | 461 | 500 | 400 | 400 | 400 | -20.0% |
| Small Equipment | 0 | 425 | 0 | 0 | 0 | 0 | 0 | NA |
| Meals-Other | 0 | 0 | 116 | 250 | 50 | 50 | 50 | -80.0% |
| Contractual Services | | | | | | | | |
| Equipment Repairs | 30 | 30 | 31 | 50 | 50 | 50 | 50 | 0.0% |

**Winnebago County
Budget Detail - 2008
County Executive
100 - 004**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Professional Service | 5,241 | 17,415 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Sundry & Fixed Charges | | | | | | | | |
| Spec Service Awards | 704 | 350 | 245 | 300 | 200 | 200 | 200 | -33.3% |
| Interfund Expenses | | | | | | | | |
| Print & Duplicate | 240 | 289 | 284 | 200 | 200 | 200 | 200 | 0.0% |
| Postage and Box Rent | 170 | 160 | 91 | 160 | 180 | 180 | 180 | 12.5% |
| Food | 100 | 145 | 0 | 0 | 0 | 0 | 0 | NA |
| Equipment Repairs | 99 | 99 | 99 | 100 | 100 | 100 | 100 | 0.0% |
| Prop. & Liab. Insurance | 528 | 514 | 0 | 383 | 557 | 557 | 557 | 45.4% |
| Other Operating Expenses | <u>9,961</u> | <u>21,099</u> | <u>2,101</u> | <u>2,883</u> | <u>2,827</u> | <u>2,827</u> | <u>2,827</u> | <u>-1.9%</u> |
| TOTAL EXPENSES | <u>168,211</u> | <u>190,930</u> | <u>182,324</u> | <u>185,021</u> | <u>198,062</u> | <u>198,062</u> | <u>200,012</u> | <u>8.1%</u> |
| LEVY BEFORE ADJUSTMENTS | <u>165,108</u> | <u>183,224</u> | <u>174,618</u> | <u>177,521</u> | <u>190,062</u> | <u>190,062</u> | <u>192,012</u> | <u>8.2%</u> |

CORPORATION COUNSEL

Department: 100-010 Fund: General Fund
2008 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.

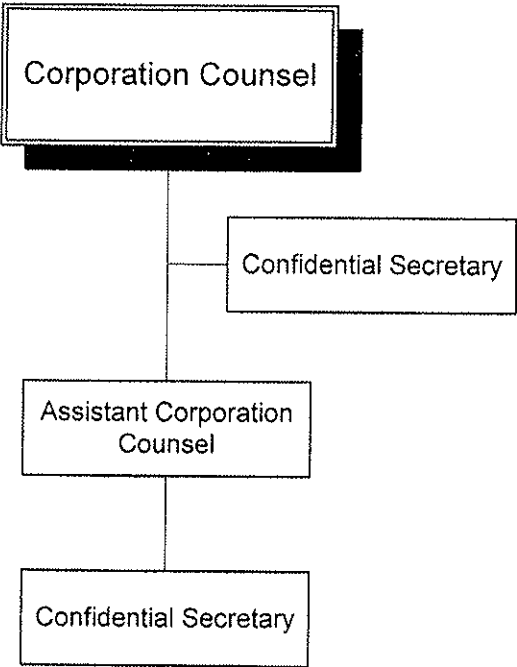
GUARDIANSHIP & PROTECTIVE PLACEMENT ACTIONS: Represents Winnebago County Department of Social Services in actions brought for guardianship and protective placements of infirm individuals.

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.

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
2008 BUDGET NARRATIVE**

DEPARTMENT HEAD:

John A. Bodnar

TELEPHONE: 236-4752

LOCATION:

**Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54901**

2007 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.

2008 GOALS & OBJECTIVES:

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

CORPORATION COUNSEL

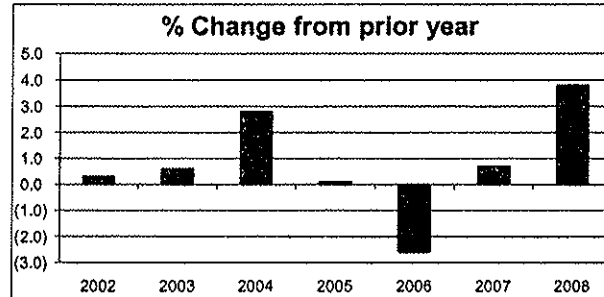
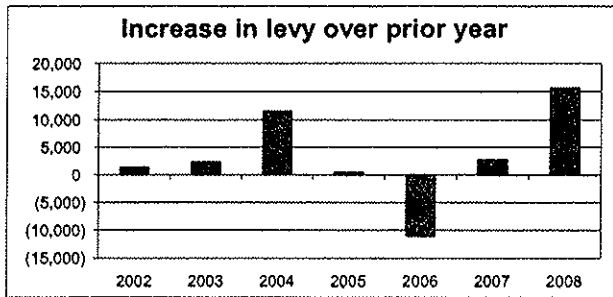
2008 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| 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 2008 tax levy is \$430,076, an increase of \$15,591 or 3.8% over 2007.



SIGNIFICANT CHANGES:

Wages and Fringes - Increase of \$19,143 or 5.8% mostly due to an increase of the normal wage increases and fringe benefit percentage.

Postage and Box Rent - Decrease of \$4,150 to more closely reflect history.

**Financial Summary
Corporation Counsel**

| Items | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 7,672 | 16,250 | 16,606 | 16,606 | 16,250 |
| Labor | 177,759 | 328,489 | 355,766 | 328,066 | 347,209 |
| Travel | 206 | 2,075 | 2,075 | 2,075 | 1,800 |
| Capital | - | - | - | - | - |
| Other Expenditures | 51,287 | 100,261 | 100,950 | 100,950 | 97,317 |
| Total Expenditures | 229,252 | 430,825 | 458,791 | 431,091 | 446,326 |
| Levy Before Adjustments | 221,579 | 414,575 | 442,185 | 414,485 | 430,076 |
| Adjustments | - | - | - | - | - |
| Net Levy After Adjustments | 221,579 | 414,575 | 442,185 | 414,485 | 430,076 |

**Winnebago County
Budget Detail - 2008
Corporation Counsel**

100 - 010

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|---------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Fees And Costs | 5,899 | 3,352 | 6,803 | 4,250 | 4,250 | 4,250 | 4,250 | 0.0% |
| Public Services | 5,899 | 3,352 | 6,803 | 4,250 | 4,250 | 4,250 | 4,250 | 0.0% |
| Legal Services | 0 | 17 | 0 | 0 | 0 | 0 | 0 | NA |
| Legal Services | 8,500 | 12,356 | 12,356 | 12,356 | 12,000 | 12,000 | 12,000 | -2.9% |
| Interfund Revenues | 8,500 | 12,373 | 12,356 | 12,356 | 12,000 | 12,000 | 12,000 | -2.9% |
| TOTAL REVENUES | 14,399 | 15,725 | 19,159 | 16,606 | 16,250 | 16,250 | 16,250 | -2.1% |
| Regular Pay | 226,274 | 229,865 | 241,613 | 243,441 | 251,971 | 251,971 | 251,971 | 3.5% |
| Overtime | 748 | 856 | 395 | 677 | 700 | 700 | 700 | 3.4% |
| Witness Expense | 41 | 629 | 1,041 | 550 | 1,050 | 1,050 | 1,050 | 90.9% |
| Wages | 227,063 | 231,350 | 243,048 | 244,668 | 253,721 | 253,721 | 253,721 | 3.7% |
| Fringe Benefits | 78,159 | 78,545 | 82,662 | 83,398 | 93,488 | 93,488 | 93,488 | 12.1% |
| Fringes | 78,159 | 78,545 | 82,662 | 83,398 | 93,488 | 93,488 | 93,488 | 12.1% |
| Total Labor Costs | 305,222 | 309,895 | 325,710 | 328,066 | 347,209 | 347,209 | 347,209 | 5.8% |
| Registration & Tuition | 354 | 243 | 280 | 600 | 600 | 450 | 450 | -25.0% |
| Automobile Allowance | 666 | 634 | 763 | 950 | 950 | 950 | 950 | 0.0% |
| Meals | 48 | 29 | 57 | 100 | 100 | 100 | 100 | 0.0% |
| Lodging | 31 | 110 | 186 | 400 | 400 | 275 | 275 | -31.3% |
| Other Travel Exp | 1 | 7 | 0 | 25 | 25 | 25 | 25 | 0.0% |
| Travel | 1,100 | 1,023 | 1,286 | 2,075 | 2,075 | 1,800 | 1,800 | -13.3% |
| Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Office Expenses | | | | | | | | |
| Office Supplies | 559 | 363 | 446 | 600 | 600 | 550 | 550 | -8.3% |
| Stationery and Forms | 264 | 152 | 142 | 300 | 300 | 300 | 300 | 0.0% |
| Printing Supplies | 565 | 610 | 593 | 600 | 600 | 600 | 600 | 0.0% |
| Print & Duplicate | (43) | 0 | 108 | 100 | 100 | 100 | 100 | 0.0% |
| Postage and Box Rent | 114 | 85 | 37 | 4,450 | 3,500 | 300 | 300 | -93.3% |
| Computer Supplies | 136 | 126 | 0 | 200 | 200 | 200 | 200 | 0.0% |

**Winnebago County
Budget Detail - 2008
Corporation Counsel**

100 - 010

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Subscriptions | 2 | 55 | 118 | 100 | 75 | 75 | 75 | -25.0% |
| Membership Dues | 1,039 | 1,076 | 1,102 | 1,100 | 1,200 | 1,200 | 1,200 | 9.1% |
| Publish Legal Notices | 616 | 934 | 644 | 1,000 | 1,000 | 1,000 | 1,000 | 0.0% |
| Operating Expenses | | | | | | | | |
| Telephone | 1,057 | 1,131 | 1,084 | 1,000 | 900 | 900 | 900 | -10.0% |
| Small Equipment | 415 | 0 | 0 | 200 | 100 | 100 | 100 | -50.0% |
| Legal Fees | 1,683 | 2,340 | 954 | 5,000 | 5,000 | 5,000 | 5,000 | 0.0% |
| Automobile Allowance-Other | 38 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Repairs & Maintenance | | | | | | | | |
| Maintenance - Equipment | 89 | 89 | 96 | 250 | 150 | 150 | 150 | -40.0% |
| Contractual Services | | | | | | | | |
| Legal Services | 72,820 | 78,803 | 82,685 | 77,500 | 75,000 | 75,000 | 75,000 | -3.2% |
| Equipment Repairs | 0 | 0 | 0 | 300 | 200 | 200 | 200 | -33.3% |
| Transcription Services | 652 | 245 | 14 | 1,500 | 1,000 | 1,000 | 1,000 | -33.3% |
| Pathology Services | 0 | 0 | 207 | 0 | 0 | 0 | 0 | NA |
| Insurance | | | | | | | | |
| Prop & Liab Insurance | 15 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Operating Licenses & Fees | 20 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Cost Allocations | | | | | | | | |
| Recording Fees | 10 | 0 | 0 | 100 | 50 | 50 | 50 | -50.0% |
| Highway Equipment Acquisition | 11 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Interfund Expenses | | | | | | | | |
| Printing Supplies | 0 | 0 | 0 | 300 | 200 | 200 | 200 | -33.3% |
| Print & Duplicate | 2,846 | 2,797 | 2,638 | 1,500 | 1,900 | 2,700 | 2,700 | 80.0% |
| Postage and Box Rent | 3,341 | 3,071 | 3,269 | 3,814 | 3,800 | 6,400 | 6,400 | 67.8% |
| Equipment Repairs | 231 | 231 | 231 | 231 | 198 | 198 | 198 | -14.3% |
| Prop. & Liab. Insurance | 1,284 | 1,159 | 0 | 805 | 1,094 | 1,094 | 1,094 | 35.9% |
| Recording Services | 12 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Operating Expenses | <u>87,776</u> | <u>93,268</u> | <u>94,367</u> | <u>100,950</u> | <u>97,167</u> | <u>97,317</u> | <u>97,317</u> | <u>-3.6%</u> |
| TOTAL EXPENSES | <u>394,098</u> | <u>404,185</u> | <u>421,362</u> | <u>431,091</u> | <u>446,451</u> | <u>446,326</u> | <u>446,326</u> | <u>3.5%</u> |
| LEVY BEFORE ADJUSTMENTS | <u>379,699</u> | <u>388,460</u> | <u>402,203</u> | <u>414,485</u> | <u>430,201</u> | <u>430,076</u> | <u>430,076</u> | <u>3.8%</u> |

COUNTY CLERK

Department: 100-006 to 008 Fund: General Fund
2008 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.

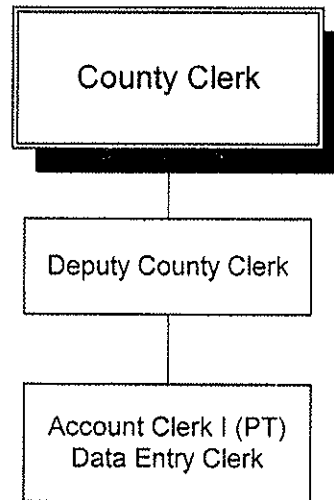
PROGRAM DESCRIPTION:

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
2008 BUDGET NARRATIVE

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

TELEPHONE: 236-4890

2007 ACCOMPLISHMENTS:

1. Prepared for and conducted Spring Elections.
2. Continued the implementation of the Statewide Voter Registration System (SVRS).
3. Continued the implementation of the various aspects of the Help America Vote Act (HAVA).
4. Coordinated purchase and implementation of handicapped-accessible voting equipment
5. Prepared, updated and printed the Winnebago County Official Directory and Winnebago County Statistical Report.
6. Attended various State Election Board seminars and training sessions relating to elections, HAVA and SVRS.

2008 GOALS & OBJECTIVES:

1. Prepare for and conduct Spring Elections and Presidential Election.
2. Continue to assist various county municipalities with the Statewide Voter Registration System (SVRS) and assist a number of county municipalities in becoming SVRS self-providers.
3. Monitor and prepare for proposed federal and state changes in voting procedures and equipment. Assist county municipalities with these changes as they occur.
4. Look at ways to reduce department and county board printing and publishing costs.

- 5. Perform the duties and services of this office in a cost-effective, efficient manner.**
- 7. Be responsive to the needs of Winnebago County's citizens by providing them with efficient, courteous service.**

COUNTY CLERK

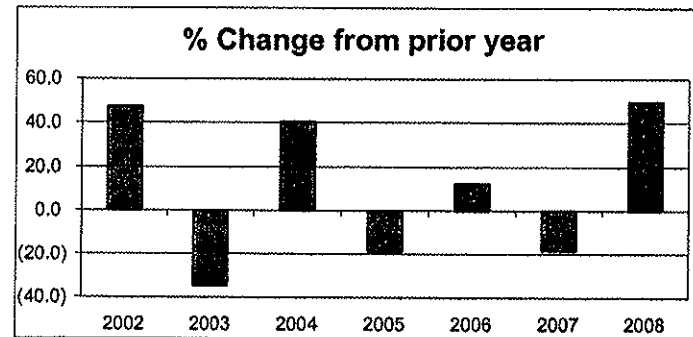
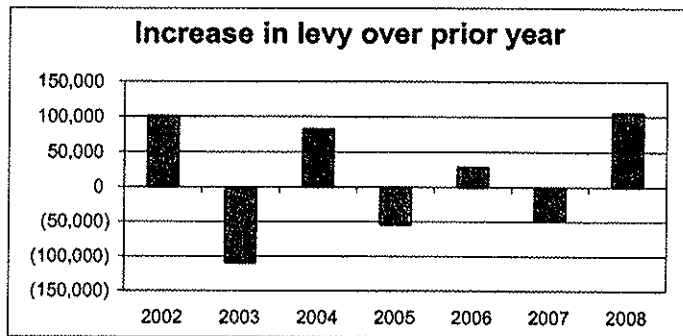
2008 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| Full Time | 5 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Part Time | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Total | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |

There are no changes to the table of organization for 2008

COUNTY LEVY: The tax levy for 2008 is \$318,723, an increase of \$105,362 or 49.4% over 2007. Most of the increase is attributable to more elections and cost in even numbered years.



SIGNIFICANT CHANGES:

As mentioned above, the large increase in levy this year is attributable to the fact that in even numbered years there are more 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

Marriage Licenses- decrease of \$3,000 for to more closely reflect history.

Expenses

Labor cost- Increase of \$10,935 due to normal labor rate increases and corresponding fringe benefits.

Other equipment - There is an increase of \$6,500 for the purchase of a voting machine.

Printing and Duplicate - There is an increase of \$65,000 or 144.1% due to more elections.

Published legal notices - There is an increase of \$4,900 because of less legal notices that need to be published regarding the elections.

Data Processing - This \$10,000 increase is for programming the voting machines for the additional elections.

**Financial Summary
County Clerk**

| Items | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 348,130 | 117,895 | 111,356 | 104,070 | 98,895 |
| Labor | 95,802 | 197,308 | 200,813 | 200,813 | 211,748 |
| Travel | 776 | 917 | 1,309 | 1,309 | 1,465 |
| Capital | - | - | - | - | 6,500 |
| Other Expenditures | 72,130 | 84,336 | 122,595 | 115,309 | 197,905 |
| Total Expenditures | 168,708 | 282,561 | 324,717 | 317,431 | 417,618 |
| Levy Before Adjustments | (179,422) | 164,666 | 213,361 | 213,361 | 318,723 |
| Adjustments | - | - | - | - | - |
| Net Levy After Adjustments | (179,422) | 164,666 | 213,361 | 213,361 | 318,723 |

**Winnebago County
Budget Detail - 2008
County Clerk
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|-----------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Marrlage Licenses | 28,535 | 28,040 | 44,395 | 48,000 | 45,000 | 45,000 | 45,000 | -6.3% |
| Conservation License | 64 | 245 | 52 | 100 | 100 | 100 | 100 | 0.0% |
| Dog License | 7,641 | 6,214 | 8,447 | 9,600 | 9,600 | 9,600 | 9,600 | 0.0% |
| Work Permits | 1,150 | 1,188 | 1,261 | 1,100 | 1,100 | 1,100 | 1,100 | 0.0% |
| Licenses & Permits | 37,391 | 35,687 | 54,155 | 58,800 | 55,800 | 55,800 | 55,800 | -5.1% |
| Fees And Costs | 142 | 109 | 1,486 | 150 | 150 | 150 | 150 | 0.0% |
| Forms, Copies, Etc. | 883 | 1,100 | 945 | 1,100 | 1,100 | 1,100 | 1,100 | 0.0% |
| Telephone | 20 | 10 | 75 | 20 | 20 | 20 | 20 | 0.0% |
| Mail Service Revenue | 0 | 0 | 15 | 0 | 75 | 75 | 75 | NA |
| Public Services | 1,045 | 1,219 | 2,521 | 1,270 | 1,345 | 1,345 | 1,345 | 5.9% |
| Fees & Costs | 31,664 | 0 | 0 | 42,500 | 40,000 | 40,000 | 40,000 | -5.9% |
| Reimbursed Costs | 6,058 | 35,177 | 50,318 | 0 | 0 | 0 | 0 | NA |
| Intergovernmental Services | 37,722 | 35,177 | 50,318 | 42,500 | 40,000 | 40,000 | 40,000 | -5.9% |
| Professional Services | 1,000 | 500 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 0.0% |
| Financial Services | 0 | 500 | 0 | 0 | 0 | 0 | 0 | NA |
| Material Sales | 0 | 0 | 3 | 0 | 0 | 0 | 0 | NA |
| Interfund Revenues | 1,000 | 1,000 | 1,002 | 1,000 | 1,000 | 1,000 | 1,000 | 0.0% |
| Material Sales | 3,911 | 477 | 381 | 500 | 750 | 750 | 750 | 50.0% |
| Other Miscellaneous Revenues | 0 | 247 | (6) | 0 | 0 | 0 | 0 | NA |
| Miscellaneous Revenues | 3,911 | 724 | 375 | 500 | 750 | 750 | 750 | 50.0% |
| TOTAL REVENUES | 81,068 | 73,806 | 108,371 | 104,070 | 98,895 | 98,895 | 98,895 | -5.0% |
| Regular Pay | 117,932 | 128,051 | 134,269 | 139,967 | 144,875 | 144,875 | 144,875 | 3.5% |
| Overtime | 280 | 183 | 1,317 | 198 | 710 | 710 | 710 | 258.8% |
| Other Per Diem | 450 | 300 | 900 | 400 | 600 | 600 | 600 | 50.0% |
| Interpreter Fees | 0 | 0 | 0 | 50 | 50 | 50 | 50 | 0.0% |
| Wages | 118,662 | 128,535 | 136,486 | 140,615 | 146,235 | 146,235 | 146,235 | 4.0% |
| Fringe Benefits | 52,506 | 54,397 | 55,506 | 60,198 | 65,513 | 65,513 | 65,513 | 8.8% |
| Fringes | 52,506 | 54,397 | 55,506 | 60,198 | 65,513 | 65,513 | 65,513 | 8.8% |

**Winnebago County
Budget Detail - 2008
County Clerk
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|-----------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Total Labor Costs | 171,168 | 182,932 | 191,991 | 200,813 | 211,748 | 211,748 | 211,748 | 5.4% |
| Registration & Tuition | 450 | 396 | 275 | 300 | 300 | 300 | 300 | 0.0% |
| Automobile Allowance | 275 | 548 | 838 | 340 | 360 | 360 | 360 | 5.9% |
| Meals | 210 | 114 | 316 | 199 | 150 | 150 | 150 | -24.6% |
| Lodging | 772 | 372 | 453 | 470 | 655 | 655 | 655 | 39.4% |
| Other Travel Exp | 0 | 0 | 18 | 0 | 0 | 0 | 0 | NA |
| Travel | 1,707 | 1,430 | 1,899 | 1,309 | 1,465 | 1,465 | 1,465 | 11.9% |
| Other Equipment | 0 | 0 | 5,614 | 0 | 6,500 | 6,500 | 6,500 | NA |
| Capital | 0 | 0 | 5,614 | 0 | 6,500 | 6,500 | 6,500 | NA |
| Office Expenses | | | | | | | | |
| Office Supplies | 1,379 | 1,462 | 1,546 | 1,625 | 1,525 | 1,525 | 1,525 | -6.2% |
| Stationery and Forms | 1,037 | 1,176 | 1,020 | 800 | 1,300 | 1,300 | 1,300 | 62.5% |
| Printing Supplies | 31,191 | 502 | 511 | 500 | 500 | 500 | 500 | 0.0% |
| Print & Duplicate | 71,557 | 39,924 | 101,898 | 45,100 | 110,100 | 110,100 | 110,100 | 144.1% |
| Postage and Box Rent | 3,780 | 22 | 90 | 50 | 50 | 50 | 50 | 0.0% |
| Computer Software | 0 | 0 | 0 | 238 | 0 | 0 | 0 | 0.0% |
| Membership Dues | 50 | 130 | 95 | 95 | 95 | 95 | 95 | 0.0% |
| Publish Legal Notices | 23,792 | 14,630 | 35,079 | 20,750 | 25,650 | 25,650 | 25,650 | 23.6% |
| Photo Processing | 5,296 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Operating Expenses | | | | | | | | |
| Telephone | 1,911 | 1,794 | 2,600 | 1,650 | 1,650 | 1,650 | 1,650 | 0.0% |
| Food | 145 | 567 | 85 | 0 | 100 | 100 | 100 | NA |
| Small Equipment | 0 | 192 | 2,082 | 868 | 200 | 200 | 200 | -77.0% |
| Other Operating Supplies | 963 | 90 | 18 | 0 | 0 | 0 | 0 | NA |
| Automobile Allowance-Other | 0 | 51 | 21 | 0 | 0 | 0 | 0 | NA |
| Meals-Other | 0 | 22 | 0 | 0 | 0 | 0 | 0 | NA |
| Lodging-Other | 0 | 62 | 0 | 0 | 0 | 0 | 0 | NA |
| Contractual Services | | | | | | | | |
| Legal Services | 0 | 0 | 0 | 50 | 50 | 50 | 50 | 0.0% |
| Equipment Repairs | 844 | 6,444 | 871 | 871 | 866 | 866 | 866 | -0.6% |
| Accounting - Auditing | 0 | (26) | 0 | 0 | 0 | 0 | 0 | NA |
| Data Processing | 20,260 | 17,308 | 20,992 | 25,000 | 35,000 | 35,000 | 35,000 | 40.0% |
| Other Contract Serv. | 6,347 | 5,269 | 7,432 | 7,500 | 8,500 | 8,500 | 8,500 | 13.3% |

**Winnebago County
Budget Detail - 2008
County Clerk
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|---------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Operating Grants | 0 | 0 | 276,618 | 0 | 0 | 0 | 0 | NA |
| Insurance | | | | | | | | |
| Prop & Liab Insurance | 8 | 0 | 35 | 30 | 0 | 0 | 0 | 0.0% |
| Operating Licenses & Fees | 2,800 | (2,790) | 2,830 | 2,830 | 4,740 | 4,740 | 4,740 | 67.5% |
| Other Sundry & Fixed Charges | | | | | | | | |
| Other Miscellaneous | 1 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Interfund Expenses | | | | | | | | |
| Print & Duplicate | 3,823 | 3,265 | 3,625 | 2,025 | 1,900 | 2,400 | 2,400 | 18.5% |
| Postage and Box Rent | 4,430 | 3,604 | 4,328 | 4,300 | 4,000 | 4,000 | 4,000 | -7.0% |
| Food | 84 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Equipment Repairs | 297 | 297 | 297 | 297 | 264 | 264 | 264 | -11.1% |
| Prop. & Liab. Insurance | 840 | 1,026 | 0 | 730 | 915 | 915 | 915 | 25.3% |
| Other Operating Expenses | 180,837 | 95,019 | 462,072 | 115,309 | 197,405 | 197,905 | 197,905 | 71.6% |
| TOTAL EXPENSES | 353,712 | 279,381 | 661,577 | 317,431 | 417,118 | 417,618 | 417,618 | 31.6% |
| LEVY BEFORE ADJUSTMENTS | 272,644 | 205,575 | 553,206 | 213,361 | 318,223 | 318,723 | 318,723 | 49.4% |

COUNTY CLERK PROGRAM BUDGETS

| COST CENTER NAME | NUMBER | LABOR | TRAVEL & MEETINGS | CAPITAL | OTHER EXPENSES | TOTAL EXPENSES | REVENUES | TOTALS BY YEAR | | | ANNUAL PERCENT INCREASES | | |
|---------------------|--------|----------------|----------------------|--------------|-------------------|-------------------|---------------|-----------------|-----------------|-----------------|-----------------------------|----------------------|--|
| | | | | | | | | 2008 ADOPTED | 2007 ADOPTED | 2006 ADOPTED | 2008 OVER 2007 | 2007 OVER 2006 | |
| COUNTY CLERK | | | | | | | | | | | | | |
| County Clerk | 006 | 211,148 | 1,465 | - | 11,750 | 224,363 | | 224,363 | 214,033 | 208,819 | 4.8 | 2.5 | |
| Revenues | 006 | | | | | | 49,295 | (49,295) | (51,870) | (51,860) | (5.0) | - | |
| Elections | 007 | 600 | - | 6,500 | 176,555 | 183,655 | | 183,655 | 94,598 | 141,885 | 94.1 | (33.3) | |
| Revenues | 007 | | | | | | 40,000 | (40,000) | (42,600) | (36,365) | (6.1) | 17.1 | |
| Dog License Fund | 008 | - | - | - | 9,600 | 9,600 | | 9,600 | 8,800 | 9,350 | 9.1 | (5.9) | |
| Revenues | 008 | | | | | | 9,600 | (9,600) | (9,600) | (9,600) | - | - | |
| Grand Totals | | 211,748 | 1,465 | 6,500 | 197,905 | 417,618 | 98,895 | 318,723 | 213,361 | 262,229 | 49.4 | (18.6) | |

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2008

| <u>Department</u> | <u>Description</u> | <u>Quant</u> | <u>Special Equip (Note)</u> | <u>Other</u> | <u>Capital Outlay</u> |
|-------------------|-----------------------------|--------------|-------------------------------------|--------------|---------------------------|
| County Clerk | AccuVote OSX voting machine | 1 | | 6,500 | 6,500 |

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

TREASURER

Department: 100-009 Fund: General Fund

2008 BUDGET NARRATIVE

DEPARTMENT HEAD:

Mary Krueger

TELEPHONE: 236-4777

LOCATION:

Winnebago County
415 Jackson Street
Oshkosh, WI 54901

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:

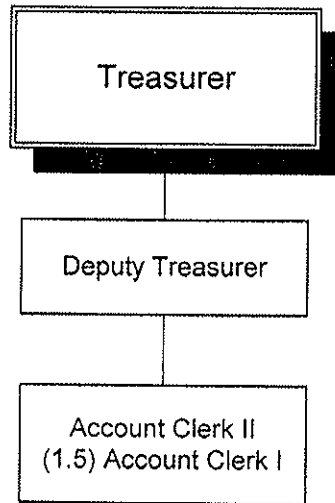
RECEIPTS AND DISBURSEMENTS Receive all funds due the county and disburse all payments made by the county.

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. Delinquent tax information on the Internet is in test mode.
2. Initiated a contract with Official Payments to allow taxpayers the ability to pay property taxes online.
3. 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 attending continuing education classes and seminars.
3. Continue to look for ways to streamline and automate office functions.

TREASURER

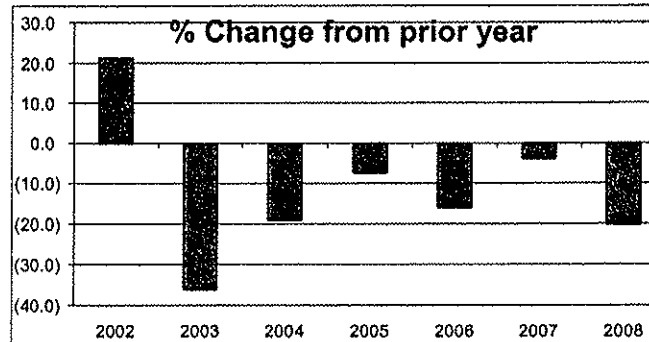
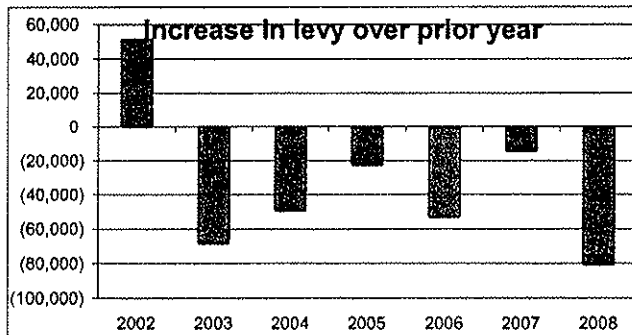
2008 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| Full Time | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Part Time | 1 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 |
| Total | 6 | 6 | 6 | 6 | 5 | 5 | 5 | 5 | 5 | 5 |

There are no changes to the table of organization for 2008.

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 2008 is projected to be \$478,859, an increase of \$80,620 or 20.2% more than 2007. 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 \$75,000 to more closely follow previous collections.

Tax deed expense is reduced by \$20,000, because in prior years we had costs associated with cleaning up a contaminated property which is now complete.

**Financial Summary
County Treasurer**

| Items | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 334,442 | 806,505 | 785,405 | 785,405 | 844,005 |
| Labor | 132,918 | 271,512 | 271,587 | 271,587 | 276,284 |
| Travel | 100 | 686 | 1,049 | 1,049 | 1,250 |
| Capital | - | - | - | - | - |
| Other Expenditures | 49,823 | 95,170 | 114,530 | 114,530 | 87,612 |
| Total Expenditures | 182,841 | 367,368 | 387,166 | 387,166 | 365,146 |
| Levy Before Adjustments | (151,601) | (439,137) | (398,239) | (398,239) | (478,859) |
| Adjustments | - | - | - | - | - |
| Net Levy After Adjustments | (151,601) | (439,137) | (398,239) | (398,239) | (478,859) |

**Winnebago County
Budget Detail - 2008
County Treasurer
100 - 009**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------------|----------------|----------------|-----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Interest on Taxes | 769,902 | 845,514 | 822,361 | 725,000 | 775,000 | 800,000 | 800,000 | 10.3% |
| Taxes | 769,902 | 845,514 | 822,361 | 725,000 | 775,000 | 800,000 | 800,000 | 10.3% |
| Grants | 0 | 33,000 | 33,000 | 15,000 | 0 | 0 | 0 | 0.0% |
| Intergovernmental | 0 | 33,000 | 33,000 | 15,000 | 0 | 0 | 0 | 0.0% |
| County Fines | 25,918 | 30,240 | 28,058 | 30,000 | 30,000 | 30,000 | 30,000 | 0.0% |
| Fines & Fortetures | 25,918 | 30,240 | 28,058 | 30,000 | 30,000 | 30,000 | 30,000 | 0.0% |
| Forms, Copies, Etc. | 1,939 | 1,991 | 1,717 | 1,600 | 1,700 | 1,700 | 1,700 | 6.3% |
| Search & Notice Fees | 6,200 | 11,800 | 7,200 | 8,000 | 8,000 | 8,000 | 8,000 | 0.0% |
| Reimbursed Costs | 0 | 0 | 6,634 | 1,500 | 0 | 0 | 0 | 0.0% |
| Other Public Charges | (175) | 0 | 10 | 0 | 0 | 0 | 0 | NA |
| Public Services | 7,963 | 13,791 | 15,561 | 11,100 | 9,700 | 9,700 | 9,700 | -12.6% |
| Professional Services | 2,850 | 3,705 | 3,705 | 3,705 | 3,705 | 3,705 | 3,705 | 0.0% |
| Interfund Revenues | 2,850 | 3,705 | 3,705 | 3,705 | 3,705 | 3,705 | 3,705 | 0.0% |
| Sale Of Tax Deeds- Gain/(Loss) | 27,501 | 0 | (10,722) | 0 | 0 | 0 | 0 | NA |
| Other Miscellaneous Revenues | 480 | 680 | 700 | 600 | 600 | 600 | 600 | 0.0% |
| Miscellaneous Revenues | 27,981 | 680 | (10,022) | 600 | 600 | 600 | 600 | 0.0% |
| TOTAL REVENUES | 834,614 | 926,931 | 892,662 | 785,405 | 819,005 | 844,005 | 844,005 | 7.5% |
| Regular Pay | 150,521 | 157,122 | 166,537 | 171,958 | 177,893 | 177,893 | 177,893 | 3.5% |
| Overtime | 36 | 44 | 6 | 0 | 0 | 0 | 0 | NA |
| Other Per Diem | 515 | 488 | 470 | 600 | 550 | 550 | 550 | -8.3% |
| Wages | 151,072 | 157,654 | 167,013 | 172,558 | 178,443 | 178,443 | 178,443 | 3.4% |
| Fringe Benefits | 89,544 | 91,314 | 89,523 | 99,029 | 97,841 | 97,841 | 97,841 | -1.2% |
| Fringes | 89,544 | 91,314 | 89,523 | 99,029 | 97,841 | 97,841 | 97,841 | -1.2% |

**Winnebago County
Budget Detail - 2008
County Treasurer
100 - 009**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From: 2007 Adopted to 2008 Adopted |
|----------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|--|
| Total Labor Costs | 240,617 | 248,968 | 258,536 | 271,587 | 276,284 | 276,284 | 276,284 | 1.7% |
| Registration & Tuition | 358 | 390 | 375 | 425 | 400 | 400 | 400 | -5.9% |
| Automobile Allowance | 327 | 386 | 464 | 252 | 292 | 292 | 292 | 15.9% |
| Meals | 32 | 0 | 11 | 0 | 0 | 0 | 0 | NA |
| Lodging | 558 | 484 | 496 | 372 | 558 | 558 | 558 | 50.0% |
| Travel | 1,275 | 1,260 | 1,345 | 1,049 | 1,250 | 1,250 | 1,250 | 19.2% |
| Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Office Expenses | | | | | | | | |
| Office Supplies | 2,306 | 1,196 | 742 | 2,500 | 1,200 | 1,200 | 1,200 | -52.0% |
| Stationery and Forms | 441 | 602 | 1,627 | 700 | 1,600 | 1,600 | 1,600 | 128.6% |
| Printing Supplies | 344 | 268 | 336 | 1,200 | 1,600 | 1,600 | 1,600 | 33.3% |
| Postage and Box Rent | 150 | 1 | 3 | 0 | 0 | 0 | 0 | NA |
| Computer Supplies | 700 | 1,564 | 996 | 0 | 0 | 0 | 0 | NA |
| Computer Software | 1,185 | 1,184 | 1,415 | 2,744 | 500 | 500 | 500 | -81.8% |
| Subscriptions | (1,154) | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Membership Dues | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 0.0% |
| Publish Legal Notices | 5,344 | 5,581 | 3,540 | 6,000 | 5,000 | 5,000 | 5,000 | -16.7% |
| Operating Expenses | | | | | | | | |
| Telephone | 1,244 | 1,192 | 1,028 | 1,100 | 1,000 | 1,000 | 1,000 | -9.1% |
| Small Equipment | 508 | 0 | 551 | 960 | 0 | 0 | 0 | 0.0% |
| Legal Fees | 253 | 86 | 52 | 100 | 100 | 100 | 100 | 0.0% |
| Tax Deed Expense | 22,535 | 49,671 | 53,492 | 25,000 | 5,000 | 5,000 | 5,000 | -80.0% |
| Repairs & Maintenance | | | | | | | | |
| Maintenance - Buildings | 0 | 0 | 183 | 100 | 0 | 0 | 0 | 0.0% |
| Contractual Services | | | | | | | | |
| Equipment Repairs | 0 | 0 | 0 | 100 | 0 | 0 | 0 | 0.0% |
| Accounting - Auditing | 36,569 | 35,438 | 31,812 | 36,000 | 33,000 | 33,000 | 33,000 | -8.3% |
| Data Processing | 6,941 | 5,788 | 5,526 | 6,750 | 5,200 | 5,200 | 5,200 | -23.0% |

**Winnebago County
Budget Detail - 2008
County Treasurer**

100 - 009

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|---------------------------------|------------------|------------------|------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Professional Service | 0 | 2,580 | 455 | 3,500 | 3,000 | 3,000 | 3,000 | -14.3% |
| Abstractor Services | 2,025 | 2,325 | 1,650 | 2,100 | 2,100 | 2,100 | 2,100 | 0.0% |
| Security Service | 6,795 | 7,445 | 8,276 | 8,000 | 8,100 | 8,100 | 8,100 | 1.3% |
| Insurance | | | | | | | | |
| Prop & Liab Insurance | 53 | 0 | 20 | 0 | 80 | 80 | 80 | NA |
| Operating Licenses & Fees | 70 | 0 | 20 | 0 | 80 | 80 | 80 | NA |
| Other Sundry & Fixed Charges | | | | | | | | |
| Taxes & Assessments | 0 | 0 | 427 | 0 | 0 | 0 | 0 | NA |
| Other Miscellaneous | (0) | (0) | 0 | 0 | 0 | 0 | 0 | NA |
| Interfund Expenses | | | | | | | | |
| Print & Duplicate | 1,853 | 1,760 | 2,014 | 1,700 | 1,700 | 1,700 | 1,700 | 0.0% |
| Postage and Box Rent | 17,037 | 18,581 | 18,978 | 13,500 | 13,500 | 13,500 | 13,500 | 0.0% |
| Equipment Repairs | 528 | 495 | 462 | 429 | 429 | 429 | 429 | 0.0% |
| Prop. & Liab. Insurance | 2,592 | 5,592 | 0 | 1,872 | 4,248 | 4,248 | 4,248 | 126.9% |
| Recording Services | 0 | 101 | 40 | 75 | 75 | 75 | 75 | 0.0% |
| Other Operating Expenses | 108,420 | 141,548 | 133,745 | 114,530 | 87,612 | 87,612 | 87,612 | -23.5% |
| TOTAL EXPENSES | 350,311 | 391,777 | 391,626 | 387,166 | 365,146 | 365,146 | 365,146 | -5.7% |
| LEVY BEFORE ADJUSTMENTS | (484,303) | (535,154) | (501,035) | (398,239) | (453,859) | (478,859) | (478,859) | 20.2% |

HUMAN RESOURCES & PAYROLL

Department: 100-012 Fund: General Fund
2008 BUDGET NARRATIVE

DEPARTMENT HEAD: Karon Kraft
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.

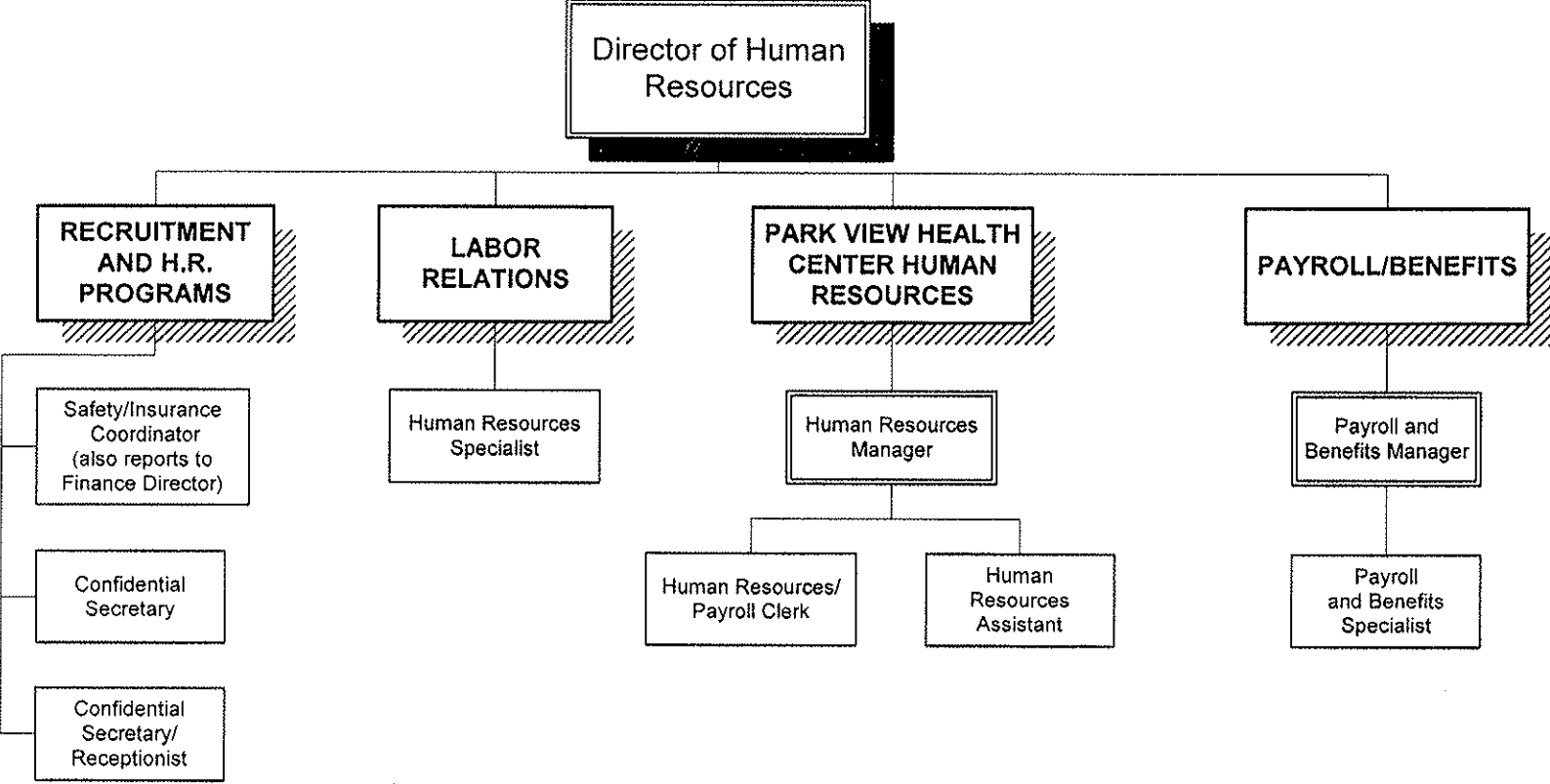
WORKERS COMPENSATION Self-funded program administration including budgeting, claims processing and payment approval, case management via the Public Health Department, and litigation management.

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
2008 BUDGET NARRATIVE

DEPARTMENT HEAD: Karon Kraft
LOCATION: Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54901

TELEPHONE: 236-4747

2007 ACCOMPLISHMENTS:

1. Implementation of the 2007 Administrative Pay Plan and Unclassified Position Salary Schedule.
2. Publish an updated Handbook of Employment Policies Covering Non-Represented Employees.
3. Conclude negotiations and implement new collective bargaining agreement.
4. Continue Wellness Program for all Winnebago County employees.
5. Continue implementation of PeopleSoft upgrade on payroll system.
6. Conduct third year Health Risk Assessments.

2008 GOALS & OBJECTIVES:

1. Implementation of the 2008 Administrative Pay Plan and Unclassified Position Salary Schedule.
2. Establish a Health Insurance Advisory Committee.
3. Incorporate Union representation on Wellness Committee.
4. Revise new employee orientation program.
5. Develop supervisory training programs for discipline and contract administration.

HUMAN RESOURCES & PAYROLL

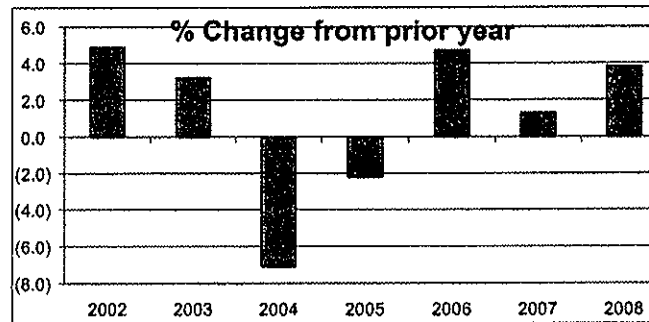
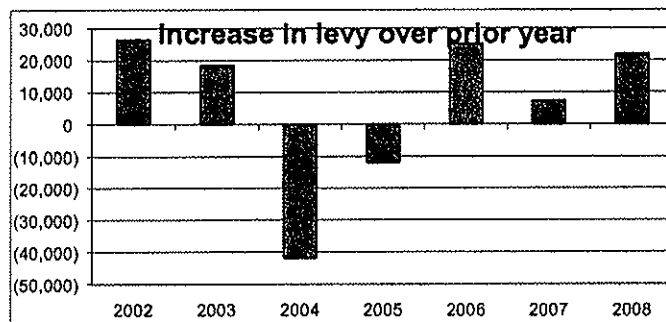
2008 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| Full Time | 13 | 13 | 13 | 12 | 12 | 12 | 11 | 10 | 10 | 10 |
| Part Time | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 13 | 13 | 13 | 13 | 12 | 12 | 11 | 10 | 10 | 10 |

There is no change in the table of organization for 2008.

COUNTY LEVY: The tax levy for 2008 is \$589,716 an increase of \$21,779 or 3.8% from 2007.



SIGNIFICANT CHANGES:

Wages and Fringes - Increased by \$11,592 due to normal wage increases and corresponding fringes.

Professional Services -- Increase of \$10,988, because the Wellness program and Prospera subscription amounts were left out of the 2007 budget.

Financial Summary Human Resources

| Items | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 8,604 | 17,100 | 17,100 | 17,100 | 17,100 |
| Labor | 251,774 | 501,165 | 501,165 | 501,165 | 512,757 |
| Travel | 2,611 | 4,287 | 3,195 | 3,195 | 3,195 |
| Capital | - | - | - | - | - |
| Other Expenditures | 37,380 | 92,532 | 90,933 | 80,677 | 90,864 |
| Total Expenditures | 291,766 | 597,984 | 595,293 | 585,037 | 606,816 |
| Levy Before Adjustments | 283,161 | 580,884 | 578,193 | 567,937 | 589,716 |
| Adjustments | - | - | - | - | - |
| Net Levy After Adjustments | 283,161 | 580,884 | 578,193 | 567,937 | 589,716 |

**Winnebago County
Budget Detail - 2008
Human Resources**

100 - 012

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|-------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Forms, Copies, Etc. | 124 | 54 | 127 | 100 | 100 | 100 | 100 | 0.0% |
| Public Services | 124 | 54 | 127 | 100 | 100 | 100 | 100 | 0.0% |
| Professional Services | 8,557 | 0 | 17,113 | 17,000 | 17,000 | 17,000 | 17,000 | 0.0% |
| Legal Services | 0 | 17,113 | 0 | 0 | 0 | 0 | 0 | NA |
| Interfund Revenues | 8,557 | 17,113 | 17,113 | 17,000 | 17,000 | 17,000 | 17,000 | 0.0% |
| Other Miscellaneous Revenues | 0 | 0 | 1,120 | 0 | 0 | 0 | 0 | NA |
| Miscellaneous Revenues | 0 | 0 | 1,120 | 0 | 0 | 0 | 0 | NA |
| TOTAL REVENUES | 8,680 | 17,167 | 18,360 | 17,100 | 17,100 | 17,100 | 17,100 | 0.0% |
| Regular Pay | 314,372 | 314,427 | 354,603 | 365,570 | 381,255 | 366,255 | 366,255 | 0.2% |
| Wages | 314,372 | 314,427 | 354,603 | 365,570 | 381,255 | 366,255 | 366,255 | 0.2% |
| Fringe Benefits | 122,295 | 118,400 | 127,773 | 135,595 | 152,502 | 146,502 | 146,502 | 8.0% |
| Fringes | 122,295 | 118,400 | 127,773 | 135,595 | 152,502 | 146,502 | 146,502 | 8.0% |
| Total Labor Costs | 436,667 | 432,827 | 482,376 | 501,165 | 533,757 | 512,757 | 512,757 | 2.3% |
| Registration & Tuition | 1,162 | 1,365 | 650 | 1,000 | 1,000 | 1,000 | 1,000 | 0.0% |
| Automobile Allowance | 1,619 | 1,380 | 1,763 | 995 | 1,020 | 1,020 | 1,020 | 2.5% |
| Commercial Travel | 147 | 227 | 0 | 0 | 0 | 0 | 0 | NA |
| Meals | 513 | 309 | 186 | 400 | 375 | 375 | 375 | -6.3% |
| Lodging | 1,814 | 1,350 | 392 | 750 | 750 | 750 | 750 | 0.0% |
| Other Travel Exp | 10 | 0 | 0 | 50 | 50 | 50 | 50 | 0.0% |
| Travel | 5,265 | 4,632 | 2,992 | 3,195 | 3,195 | 3,195 | 3,195 | 0.0% |
| Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Office Expenses | | | | | | | | |
| Office Supplies | 1,509 | 1,121 | 1,282 | 1,000 | 1,600 | 1,600 | 1,600 | 60.0% |
| Stationery and Forms | 661 | 631 | 621 | 1,000 | 750 | 750 | 750 | -25.0% |
| Printing Supplies | 771 | 952 | 930 | 1,100 | 1,100 | 1,100 | 1,100 | 0.0% |
| Postage and Box Rent | 33 | 25 | 43 | 0 | 0 | 0 | 0 | NA |

**Winnebago County
Budget Detail - 2008
Human Resources**

100 - 012

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From:2007 Adopted to 2008 Adopted |
|---------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Computer Supplies | 410 | 534 | 189 | 600 | 0 | 0 | 0 | 0.0% |
| Advertising | 14,290 | 6,426 | 1,518 | 5,000 | 5,000 | 5,000 | 5,000 | 0.0% |
| Subscriptions | 95 | 95 | 111 | 100 | 100 | 100 | 100 | 0.0% |
| Membership Dues | 380 | 630 | 330 | 500 | 500 | 500 | 500 | 0.0% |
| Operating Expenses | | | | | | | | |
| Telephone | 1,887 | 1,864 | 1,808 | 2,100 | 2,100 | 1,900 | 1,900 | -9.5% |
| Household Supplies | 0 | 0 | 10 | 0 | 0 | 0 | 0 | NA |
| Food | 119 | 56 | 42 | 100 | 100 | 100 | 100 | 0.0% |
| Small Equipment | 95 | 318 | 0 | 199 | 199 | 199 | 199 | 0.0% |
| Contractual Services | | | | | | | | |
| Medical and Dental | 1,327 | 789 | 407 | 800 | 800 | 800 | 800 | 0.0% |
| Equipment Repairs | 113 | 119 | 144 | 150 | 150 | 150 | 150 | 0.0% |
| Data Processing | 38,370 | 44,000 | 25,703 | 48,649 | 50,000 | 50,000 | 50,000 | 2.8% |
| Professional Service | 8,748 | 8,865 | 4,543 | 7,000 | 17,998 | 17,998 | 17,998 | 157.1% |
| Operating Licenses & Fees | 0 | 12,390 | 0 | 0 | 0 | 0 | 0 | NA |
| Insurance | | | | | | | | |
| Prop & Liab Insurance | 20 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Stop-Loss Insurance Premium | 0 | 9,092 | 4,762 | 0 | 0 | 0 | 0 | NA |
| Operating Licenses & Fees | 20 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Interfund Expenses | | | | | | | | |
| Print & Duplicate | 5,853 | 5,544 | 3,327 | 3,500 | 3,500 | 3,500 | 3,500 | 0.0% |
| Postage and Box Rent | 4,090 | 3,588 | 4,608 | 5,885 | 5,885 | 5,300 | 5,300 | -9.9% |
| Equipment Repairs | 462 | 462 | 462 | 429 | 429 | 429 | 429 | 0.0% |
| Microfilming Services | 1,554 | 1,885 | 1,894 | 1,500 | 0 | 0 | 0 | 0.0% |
| Prop. & Liab. Insurance | 1,776 | 1,578 | 0 | 1,065 | 1,438 | 1,438 | 1,438 | 35.0% |
| Other Operating Expenses | 82,580 | 100,965 | 52,733 | 80,677 | 91,649 | 90,864 | 90,864 | 12.8% |
| TOTAL EXPENSES | 524,512 | 538,423 | 538,100 | 585,037 | 628,601 | 606,816 | 606,816 | 3.7% |
| LEVY BEFORE ADJUSTMENTS | 515,832 | 521,256 | 519,740 | 567,937 | 611,501 | 589,716 | 589,716 | 3.8% |

WORKERS COMPENSATION FUND

2008 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 2008:

The fund shows a budget surplus for 2008 of \$42,000. 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 | 2007 6-Month Actual | 2008 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 707,764 | 1,080,052 | 1,069,637 | 1,069,637 | 1,125,117 |
| Labor | 28,291 | 60,252 | 60,252 | 60,252 | 63,217 |
| Travel | - | 900 | 900 | 900 | 900 |
| Capital | - | - | - | - | - |
| Other Expenditures | 298,350 | 1,018,900 | 1,005,950 | 1,005,950 | 1,019,000 |
| Total Expenditures | 326,641 | 1,080,052 | 1,067,102 | 1,067,102 | 1,083,117 |
| Levy Before Adjustments | (381,123) | - | (2,535) | (2,535) | (42,000) |
| Adjustments | 381,123 | - | 2,535 | 2,535 | 42,000 |
| Net Levy After Adjustments | - | - | - | - | - |

**Winnebago County
Budget Detail - 2008
Workers Compensation Insurance
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|------------------------------|----------------|----------------|------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Insurance Charges | 704,871 | 703,099 | 1,219,840 | 1,019,637 | 1,035,117 | 1,035,117 | 1,035,117 | 1.5% |
| Interfund Revenues | 704,871 | 703,099 | 1,219,840 | 1,019,637 | 1,035,117 | 1,035,117 | 1,035,117 | 1.5% |
| Interest-Investments | 32,602 | 49,696 | 91,735 | 50,000 | 50,000 | 90,000 | 90,000 | 80.0% |
| Interest on Investments | 32,602 | 49,696 | 91,735 | 50,000 | 50,000 | 90,000 | 90,000 | 80.0% |
| Other Miscellaneous Revenues | 0 | 0 | 35 | 0 | 0 | 0 | 0 | NA |
| Miscellaneous Revenues | 0 | 0 | 35 | 0 | 0 | 0 | 0 | NA |
| TOTAL REVENUES | 737,472 | 752,795 | 1,311,610 | 1,069,637 | 1,085,117 | 1,125,117 | 1,125,117 | 5.2% |
| Regular Pay | 35,339 | 37,612 | 43,134 | 44,585 | 46,144 | 46,144 | 46,144 | 3.5% |
| Wages | 35,339 | 37,612 | 43,134 | 44,585 | 46,144 | 46,144 | 46,144 | 3.5% |
| Fringe Benefits | 12,231 | 12,849 | 15,878 | 15,667 | 17,073 | 17,073 | 17,073 | 9.0% |
| Compensated Absences | 604 | 243 | (181) | 0 | 0 | 0 | 0 | NA |
| Fringes | 12,835 | 13,092 | 15,697 | 15,667 | 17,073 | 17,073 | 17,073 | 9.0% |
| Total Labor Costs | 48,174 | 50,703 | 58,831 | 60,252 | 63,217 | 63,217 | 63,217 | 4.9% |
| Registration & Tuition | 100 | 852 | 0 | 400 | 1,600 | 400 | 400 | 0.0% |
| Automobile Allowance | 327 | 512 | 335 | 500 | 500 | 500 | 500 | 0.0% |
| Meals | 97 | 18 | 0 | 0 | 0 | 0 | 0 | NA |
| Travel | 524 | 1,382 | 335 | 900 | 2,100 | 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% |
| Subscriptions | 0 | 0 | 83 | 0 | 0 | 0 | 0 | NA |
| Membership Dues | 0 | 50 | 0 | 50 | 0 | 0 | 0 | 0.0% |

**Winnebago County
Budget Detail - 2008
Workers Compensation Insurance
ALL**

| <u>Description</u> | <u>2004 ACTUAL</u> | <u>2005 ACTUAL</u> | <u>2006 ACTUAL</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 REQUEST BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> | <u>% Change From 2007 Adopted to 2008 Adopted</u> |
|--------------------------------|------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Operating Expenses | | | | | | | | |
| Food | 7 | 114 | 0 | 0 | 0 | 0 | 0 | NA |
| Medical Supplies | 1,371 | 1,486 | 1,415 | 300 | 1,200 | 1,200 | 1,200 | 300.0% |
| Contractual Services | | | | | | | | |
| Medical and Dental | 1,230 | 1,304 | 1,467 | 2,500 | 2,500 | 1,700 | 1,700 | -32.0% |
| Legal Services | 10,550 | 23,971 | 23,935 | 15,000 | 15,000 | 15,000 | 15,000 | 0.0% |
| Professional Service | 16,643 | 11,216 | 5,000 | 14,000 | 14,000 | 14,000 | 14,000 | 0.0% |
| Management Services | 25,805 | 29,271 | 31,555 | 31,000 | 42,000 | 42,000 | 42,000 | 35.5% |
| Administration Fee | 22,839 | 22,448 | 12,520 | 35,000 | 35,000 | 35,000 | 35,000 | 0.0% |
| Insurance | | | | | | | | |
| Stop-Loss Insurance Premium | 52,571 | 49,632 | 111,253 | 58,000 | 60,000 | 60,000 | 60,000 | 3.4% |
| Claim Payments | 526,869 | 745,352 | 835,023 | 850,000 | 850,000 | 850,000 | 850,000 | 0.0% |
| Interfund Expenses | | | | | | | | |
| Print & Duplicate | 0 | 0 | 0 | 75 | 75 | 75 | 75 | 0.0% |
| Other Operating Expenses | <u>657,884</u> | <u>884,845</u> | <u>1,022,252</u> | <u>1,005,950</u> | <u>1,019,800</u> | <u>1,019,000</u> | <u>1,019,000</u> | <u>1.3%</u> |
| TOTAL EXPENSES | <u>706,582</u> | <u>936,930</u> | <u>1,081,418</u> | <u>1,067,102</u> | <u>1,085,117</u> | <u>1,083,117</u> | <u>1,083,117</u> | <u>1.5%</u> |
| LEVY BEFORE ADJUSTMENTS | <u>(30,891)</u> | <u>184,135</u> | <u>(230,192)</u> | <u>(2,535)</u> | <u>0</u> | <u>(42,000)</u> | <u>(42,000)</u> | <u>1556.8%</u> |

SELF FUNDED HEALTH INSURANCE

2008 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:

The 2007-year has been a difficult year for the self-funded health insurance plan. The fund is expected to finish the year with a deficit fund balance of around \$1million. Steps have been taken in planning for the 2008 year to obtain better discounts on health care services. This fund can fluctuate greatly from year to year because of the unpredictability of claims. Our objective is to return to having a positive fund balance in this self-insurance fund. It is also expected that it might take a few years to get back there.

EXPENSES:

Administration fees – This account is projected to rise by \$13,168 over 2007.

Stop-Loss Insurance - This account is projected to drop by \$80,000 from 2007.

Claim payments – This cost is expected to increase about \$873,000 or 22.7% over 2007, because of a continuing higher utilization of the plan.

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 | 2007 6-Month Actual | 2008 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 2,056,306 | 4,095,326 | 3,841,596 | 3,841,596 | 4,976,841 |
| Labor | - | - | - | - | - |
| Travel | - | - | - | - | - |
| Capital | - | - | - | - | - |
| Other Expenditures | 2,796,872 | 5,746,758 | 4,199,929 | 4,199,929 | 4,976,841 |
| Total Expenditures | 2,796,872 | 5,746,758 | 4,199,929 | 4,199,929 | 4,976,841 |
| Levy Before Adjustments | 740,566 | 1,651,432 | 358,333 | 358,333 | - |
| Adjustments | (740,566) | (1,651,432) | (358,333) | (358,333) | - |
| Net Levy After Adjustments | - | - | - | - | - |

**Winnebago County
Budget Detail - 2008
Self Funded Health Insurance
ALL**

| <u>Description</u> | <u>2004 ACTUAL</u> | <u>2005 ACTUAL</u> | <u>2006 ACTUAL</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 REQUEST BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> | <u>% Change From 2007 Adopted to 2008 Adopted</u> |
|--------------------------------|------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Insurance Charges | 0 | 0 | 265,907 | 200,000 | 597,220 | 597,220 | 597,220 | 198.6% |
| Insurance Charges | 4,016,501 | 3,899,057 | 3,500,971 | 3,598,000 | 4,379,621 | 4,379,621 | 4,379,621 | 21.7% |
| Interfund Revenues | 4,016,501 | 3,899,057 | 3,766,879 | 3,798,000 | 4,976,841 | 4,976,841 | 4,976,841 | 31.0% |
| Interest-Investments | 16,179 | 32,492 | 51,057 | 43,598 | 0 | 0 | 0 | 0.0% |
| Interest on Investments | 16,179 | 32,492 | 51,057 | 43,598 | 0 | 0 | 0 | 0.0% |
| TOTAL REVENUES | 4,032,680 | 3,931,549 | 3,817,935 | 3,841,596 | 4,976,841 | 4,976,841 | 4,976,841 | 29.6% |
| Contractual Services | | | | | | | | |
| Professional Service | 8,100 | 15 | 0 | 0 | 0 | 0 | 0 | NA |
| Administration Fee | 90,309 | 117,841 | 150,679 | 131,000 | 144,168 | 144,168 | 144,168 | 10.1% |
| Insurance | | | | | | | | |
| Stop-Loss Insurance Premium | 186,421 | 26,003 | 239,867 | 346,000 | 266,278 | 266,278 | 266,278 | -23.0% |
| Claim Payments | 3,253,974 | 3,713,367 | 3,732,076 | 3,722,929 | 4,566,395 | 4,566,395 | 4,566,395 | 22.7% |
| Other Operating Expenses | 3,538,804 | 3,857,227 | 4,122,622 | 4,199,929 | 4,976,841 | 4,976,841 | 4,976,841 | 18.5% |
| TOTAL EXPENSES | 3,538,804 | 3,857,227 | 4,122,622 | 4,199,929 | 4,976,841 | 4,976,841 | 4,976,841 | 18.5% |
| LEVY BEFORE ADJUSTMENTS | (493,876) | (74,322) | 304,687 | 358,333 | 0 | 0 | 0 | 0.0% |

SELF FUNDED DENTAL INSURANCE

2008 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 an income of \$185 during 2008. Expenses are expected to increase over the 2007 budget because of increased activity. As a result, claims expenses are higher for 2008. In 2008 premium revenues will be sufficient to cover the additional costs and still keep a sufficient fund balance for 2008.

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 | 2007 6-Month Actual | 2008 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 304,786 | 610,425 | 545,230 | 545,230 | 597,643 |
| Labor | - | - | - | - | - |
| Travel | - | - | - | - | - |
| Capital | - | - | - | - | - |
| Other Expenditures | 280,382 | 578,573 | 550,000 | 550,000 | 597,458 |
| Total Expenditures | 280,382 | 578,573 | 550,000 | 550,000 | 597,458 |
| Levy Before Adjustments | (24,403) | (31,852) | 4,770 | 4,770 | (185) |
| Adjustments | 24,403 | 31,852 | (4,770) | (4,770) | 185 |
| Net Levy After Adjustments | - | - | - | - | - |

**Winnebago County
Budget Detail - 2008
Self Funded Dental Insurance
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|---------------------------------|-----------------|-----------------|-----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Insurance Charges | 0 | 0 | 3,132 | 2,000 | 4,000 | 4,000 | 4,000 | 100.0% |
| Insurance Charges | 448,359 | 586,731 | 590,183 | 535,129 | 575,000 | 575,000 | 575,000 | 7.5% |
| Interfund Revenues | 448,359 | 586,731 | 593,315 | 537,129 | 579,000 | 579,000 | 579,000 | 7.8% |
| Interest-Investments | 3,208 | 6,516 | 15,320 | 8,101 | 18,643 | 18,643 | 18,643 | 130.1% |
| Interest on Investments | 3,208 | 6,516 | 15,320 | 8,101 | 18,643 | 18,643 | 18,643 | 130.1% |
| TOTAL REVENUES | 449,567 | 593,247 | 608,635 | 545,230 | 597,643 | 597,643 | 597,643 | 9.6% |
| Contractual Services | | | | | | | | |
| Administration Fee | 27,982 | 38,312 | 36,732 | 39,000 | 39,000 | 39,000 | 39,000 | 0.0% |
| Insurance | | | | | | | | |
| Claim Payments | 356,231 | 495,690 | 503,058 | 511,000 | 558,458 | 558,458 | 558,458 | 9.3% |
| Other Operating Expenses | 384,212 | 534,002 | 539,789 | 550,000 | 597,458 | 597,458 | 597,458 | 8.6% |
| TOTAL EXPENSES | 384,212 | 534,002 | 539,789 | 550,000 | 597,458 | 597,458 | 597,458 | 8.6% |
| LEVY BEFORE ADJUSTMENTS | (65,355) | (59,244) | (68,846) | 4,770 | (185) | (185) | (185) | -103.9% |

FINANCE

Department: 100-015 to 019 Fund: General Fund
2008 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.

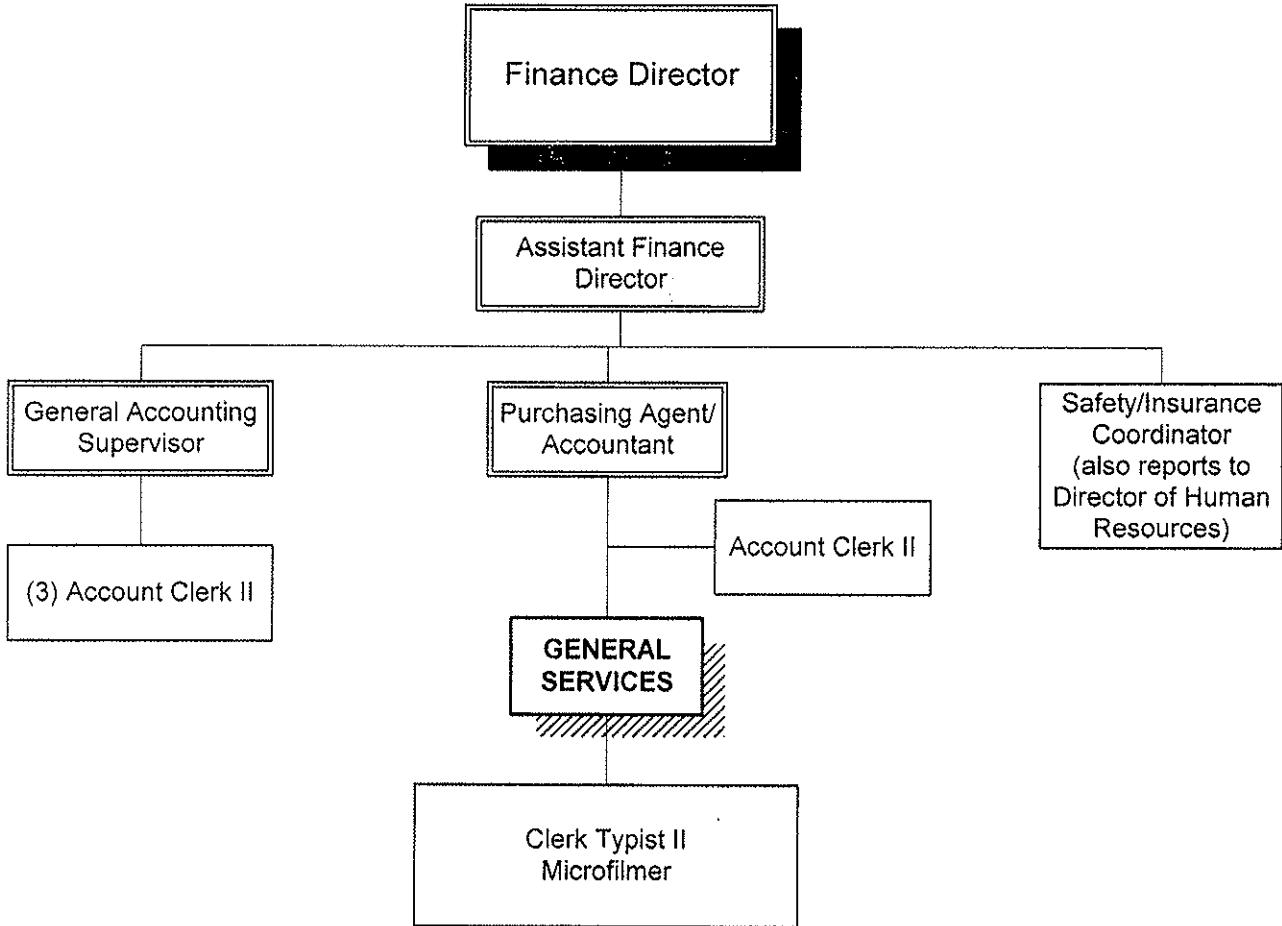
BONDING Coordinate the issuance of County debt with the financial advisors, bond counsel, and rating agency.

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
2008 BUDGET NARRATIVE

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

TELEPHONE: 236-4873

2007 ACCOMPLISHMENTS:

1. Implemented an imaging system for all invoices, receipts and journal entries.
2. Maintained the County's Aa2 Moody's credit rating on all debt issued during 2007.
3. Automated the loading of all Pro-Card transactions from the vendors web site directly into the PeopleSoft financial accounting system, eliminating the need for manual input.
4. Minimized the number of budget transfers requiring County Board approval that had to be done after year end to cover budget overruns.
5. Increased the number of vendors that are being paid by EFT transfers making banking transactions more secure.

2008 GOALS & OBJECTIVES:

1. Pay 25% of all dollars going out using EFT transfers which eliminates writing checks.
2. Complete a physical inventory of all County capital assets.
3. Have remainder of issues with PeopleSoft financial software resolved prior to the end of the year.
4. Reduce the number of budget transfers done after departments have already exceeded budget by keeping up to date on departments budget status during the year and notifying them in advance if it looks like they will exceed budget.
5. Complete documentation of internal controls necessary to comply with new auditing standards and maintain an unqualified audit opinion.
6. Institute procedures to make certain that reports needed for our audit are run and saved in a location where they are available when needed for the audit.
7. Complete the work necessary for the County to be in compliance with new accounting standards related to the recording of Other Post Employment Benefits (retiree health insurance).

FINANCE

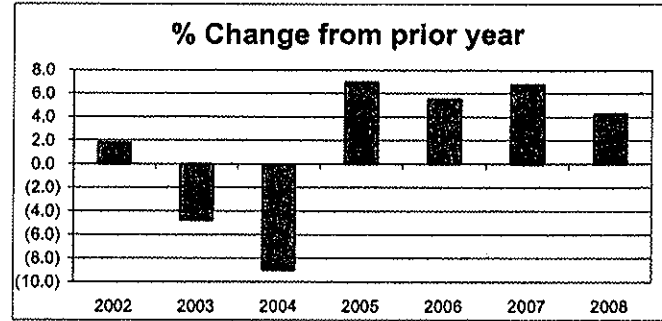
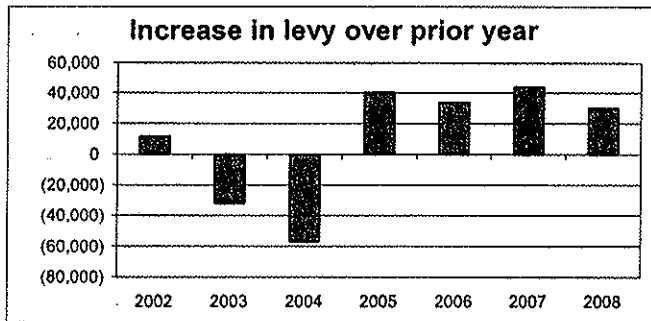
2008 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| Full Time | 10 | 10 | 10 | 9 | 8 | 8 | 8 | 8 | 8 | 8 |
| Part Time | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 10 | 10 | 10 | 9 | 8 | 8 | 8 | 8 | 8 | 8 |

There are no changes to the table of organization.

COUNTY LEVY: The tax levy for 2008 is \$725,840, an increase of \$30,024 or 4.3% over 2007.



SIGNIFICANT CHANGES:

The tax levy is up primarily due to normal increases to wages and benefits. Fringes are up by a higher percent (about 9.0%) because of increasing costs of health insurance.

Expenses:

Wages and benefits -make up about \$32,000 of the total department increase of \$38,787.

Data processing expense -will increase about 17,400 because of license expansion fees we must pay for using the PeopleSoft accounting software. As gross county expenditures increase, the contract calls for increases in licensing costs of the software.

Professional services expense -is expected to drop about \$15,000 because we are projecting a lessor need to use consultants to fix software problems and make enhancements.

**Financial Summary
Finance**

| Items | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 17,357 | 32,205 | 32,880 | 32,880 | 40,805 |
| Labor | 286,207 | 588,631 | 583,379 | 583,379 | 615,136 |
| Travel | 1,104 | 3,309 | 3,576 | 3,576 | 4,038 |
| Capital | - | - | - | - | - |
| Other Expenditures | 53,423 | 141,429 | 161,541 | 141,741 | 147,471 |
| Total Expenditures | 340,733 | 733,369 | 748,496 | 728,696 | 766,645 |
| Levy Before Adjustments | 323,376 | 701,164 | 715,616 | 695,816 | 725,840 |
| Adjustments | - | - | - | - | - |
| Net Levy After Adjustments | 323,376 | 701,164 | 715,616 | 695,816 | 725,840 |

**Winnebago County
Budget Detail - 2008
Finance
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|---------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Forms, Copies, Etc. | 3,134 | 901 | 3,886 | 850 | 175 | 175 | 175 | -79.4% |
| Photocopy Revenue | 0 | 0 | 7 | 0 | 0 | 0 | 0 | NA |
| Public Services | 3,134 | 901 | 3,893 | 850 | 175 | 175 | 175 | -79.4% |
| Professional Services | 6,400 | 6,400 | 6,400 | 6,400 | 6,400 | 7,000 | 7,000 | 9.4% |
| Financial Services | 15,640 | 23,381 | 29,781 | 25,630 | 25,630 | 33,630 | 33,630 | 31.2% |
| Interfund Revenues | 22,040 | 29,781 | 36,181 | 32,030 | 32,030 | 40,630 | 40,630 | 26.8% |
| TOTAL REVENUES | 25,174 | 30,682 | 40,074 | 32,880 | 32,205 | 40,805 | 40,805 | 24.1% |
| Regular Pay | 350,430 | 369,318 | 389,856 | 404,647 | 420,832 | 420,832 | 420,832 | 4.0% |
| Overtime | 160 | 446 | 760 | 692 | 494 | 494 | 494 | -28.6% |
| Wages | 350,590 | 369,764 | 390,616 | 405,339 | 421,326 | 421,326 | 421,326 | 3.9% |
| Fringe Benefits | 154,586 | 161,585 | 166,278 | 178,040 | 193,810 | 193,810 | 193,810 | 8.9% |
| Fringes | 154,586 | 161,585 | 166,278 | 178,040 | 193,810 | 193,810 | 193,810 | 8.9% |
| Total Labor Costs | 505,176 | 531,349 | 556,894 | 583,379 | 615,136 | 615,136 | 615,136 | 5.4% |
| Registration & Tuition | 445 | 1,035 | 1,465 | 1,000 | 1,025 | 1,025 | 1,025 | 2.5% |
| Automobile Allowance | 605 | 457 | 1,477 | 1,325 | 1,763 | 1,600 | 1,600 | 20.8% |
| Commercial Travel | 0 | 387 | 0 | 0 | 0 | 0 | 0 | NA |
| Meals | 111 | 43 | 130 | 370 | 370 | 370 | 370 | 0.0% |
| Lodging | 779 | 206 | 438 | 796 | 968 | 968 | 968 | 21.6% |
| Other Travel Exp | 66 | 0 | 12 | 85 | 75 | 75 | 75 | -11.8% |
| Travel | 2,006 | 2,128 | 3,522 | 3,576 | 4,201 | 4,038 | 4,038 | 12.9% |
| Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Office Expenses | | | | | | | | |
| Office Supplies | 579 | 1,441 | 770 | 790 | 750 | 750 | 750 | -5.1% |

**Winnebago County
Budget Detail - 2008
Finance
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|---|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Stationery and Forms | 1,675 | 1,195 | 1,338 | 1,200 | 1,235 | 1,235 | 1,235 | 2.9% |
| Printing Supplies | 716 | 719 | 666 | 670 | 650 | 650 | 650 | -3.0% |
| Print & Duplicate | 525 | 1,197 | 0 | 300 | 250 | 250 | 250 | -16.7% |
| Postage and Box Rent | 456 | 212 | 917 | 430 | 350 | 350 | 350 | -18.6% |
| Computer Supplies | (75) | 29 | 14 | 0 | 25 | 25 | 25 | NA |
| Computer Software | 412 | 4,170 | 152 | 150 | 0 | 0 | 0 | 0.0% |
| Subscriptions | 660 | 635 | 632 | 630 | 600 | 600 | 600 | -4.8% |
| Membership Dues | 709 | 1,279 | 1,091 | 1,060 | 1,100 | 1,100 | 1,100 | 3.8% |
| Publish Legal Notices | 1,942 | 1,641 | 2,452 | 1,800 | 2,100 | 2,100 | 2,100 | 16.7% |
| Operating Expenses | | | | | | | | |
| Telephone | 1,855 | 1,768 | 1,764 | 1,700 | 1,750 | 1,750 | 1,750 | 2.9% |
| Small Equipment | 280 | 222 | 478 | 350 | 250 | 250 | 250 | -28.6% |
| Contractual Services | | | | | | | | |
| Equipment Repairs | 60 | 30 | 31 | 75 | 75 | 75 | 75 | 0.0% |
| Accounting - Auditing | 78,831 | 65,608 | 71,800 | 74,300 | 75,900 | 75,900 | 75,900 | 2.2% |
| Data Processing | 399 | 0 | 1,209 | 2,500 | 19,888 | 19,888 | 19,888 | 695.5% |
| Professional Service | 268 | 10 | 0 | 25,000 | 10,000 | 10,000 | 10,000 | -60.0% |
| Collection Services | 5,448 | 12,177 | 7,831 | 7,000 | 8,000 | 8,000 | 8,000 | 14.3% |
| Operating Licenses & Fees | 10 | 79,556 | 10 | 50 | 0 | 0 | 0 | 0.0% |
| Other Sundry & Fixed Charges | | | | | | | | |
| Spec Service Awards | 550 | 550 | 0 | 50 | 0 | 0 | 0 | 0.0% |
| Other Miscellaneous | 45 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Interfund Expenses | | | | | | | | |
| Print & Duplicate | 9,353 | 8,361 | 9,073 | 9,000 | 9,400 | 9,400 | 9,400 | 4.4% |
| Postage and Box Rent | 3,896 | 4,602 | 3,959 | 4,450 | 4,250 | 4,250 | 4,250 | -4.5% |
| Food | 0 | 40 | 0 | 75 | 50 | 50 | 50 | -33.3% |
| Equipment Repairs | 495 | 396 | 429 | 363 | 366 | 366 | 366 | 0.8% |
| Microfilming Services | 81 | 0 | 0 | 8,500 | 8,500 | 8,500 | 8,500 | 0.0% |
| Prop. & Liab. Insurance | 2,052 | 1,953 | 0 | 1,298 | 1,982 | 1,982 | 1,982 | 52.7% |
| Other Operating Expenses | 111,221 | 187,790 | 104,616 | 141,741 | 147,471 | 147,471 | 147,471 | 4.0% |
| TOTAL EXPENSES | 618,403 | 721,266 | 665,032 | 728,696 | 766,808 | 766,645 | 766,645 | 5.2% |
| LEVY BEFORE ADJUSTMENTS | 593,229 | 690,585 | 624,958 | 695,816 | 734,603 | 725,840 | 725,840 | 4.3% |

FINANCE PROGRAM BUDGETS

| COST CENTER NAME | NUMBER | LABOR | TRAVEL & MEETINGS | CAPITAL | OTHER EXPENSES | TOTAL EXPENSES | REVENUES | TOTALS BY YEAR | | | ANNUAL PERCENT INCREASES | |
|---------------------|--------|----------------|----------------------|----------|-------------------|-------------------|---------------|-----------------|-----------------|-----------------|-----------------------------|----------------------|
| | | | | | | | | 2008 ADOPTED | 2007 ADOPTED | 2006 ADOPTED | 2008 OVER 2007 | 2007 OVER 2006 |
| FINANCE | | | | | | | | | | | | |
| Finance | 015 | 480,094 | 3,047 | - | 144,098 | 627,239 | | 627,239 | 598,662 | 545,206 | 4.8 | 9.8 |
| Revenues | 015 | | | | | | 33,705 | (33,705) | (25,680) | (16,030) | 31.3 | 60.2 |
| Purchasing | 019 | 135,042 | 991 | - | 3,373 | 139,406 | | 139,406 | 130,034 | 130,185 | 7.2 | (0.1) |
| Revenues | 019 | | | | | | 7,100 | (7,100) | (7,200) | (7,900) | (1.4) | (8.9) |
| Grand Totals | | <u>615,136</u> | <u>4,038</u> | <u>-</u> | <u>147,471</u> | <u>766,645</u> | <u>40,805</u> | <u>725,840</u> | <u>695,816</u> | <u>651,461</u> | <u>4.3</u> | <u>6.8</u> |

GENERAL SERVICES

Department: 620-XXX Fund: General Services
2008 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 imaging services to other County departments in a timely and cost effective manner.

PROGRAM DESCRIPTION:

PRINTING Provides large volume professional copying services to County departments 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.

IMAGING Scans documents for various departments to allow electronic retrieval of documents and for document retention purposes.

GENERAL SERVICES

**Department: 620-XXX Fund: General Services
2008 BUDGET NARRATIVE**

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

TELEPHONE: 236-4873

2007 ACCOMPLISHMENTS:

- 1. Began providing scanning services to County departments as an alternative to microfilming or paper storage.**
- 2. Implemented a complicated postage rate change put into effect by the USPS.**

2008 GOALS & OBJECTIVES:

- 1. To offer scanning services to additional County departments as an alternative to paper storage of documents.**
- 2. To continue to promote the color copying capabilities of the department to eliminate outsourcing of these jobs.**
- 3. To find a more cost-efficient way to send out certain types of mail and work with departments on how to reduce postage costs.**

GENERAL SERVICES

2008 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| Full Time | 5 | 4 | 4 | 4 | 3 | 3 | 3 | 2 | 2 | 2 |
| Part Time | 0 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| Total | 5 | 5 | 5 | 5 | 4 | 3 | 3 | 2 | 2 | 2 |

There are no changes to the table of organization for 2008.

COUNTY LEVY: The General Services Fund is a proprietary activity and as such, generally operates with very little or no tax levy. Most of the department's costs are charged back to user departments. In 2008 there is no tax levy, a decrease of \$17,942 or 103.3 from 2007. Our intention is to increase the amount of imaging that is being done.

SIGNIFICANT CHANGES:

Mail – 741

Mail Service Revenue (Inter fund)- The increase in this account of \$18,000 is due to increases in the postage rates in 2007 along with new pricing for different size mail are now in effect.

Postage and Box Rent - The increase in this account of \$10,000 is due to increases in the postage rates in 2007 along with new pricing for different size mail are now in effect.

Other Contracted Serv. - The increase in this account of \$4,000 is due to the projected increases in the courier fees on the new multi-year contract. The current contract is expiring in 2007.

Microfilm-742

Other Equipment - The decrease of \$6,000 is due to the purchase of the scanning equipment in 2007, none needed in 2008.

**Financial Summary
General Services**

| Items | 2007 6-Month Actual | 2008 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 239,375 | 490,037 | 478,200 | 478,200 | 502,000 |
| Labor | 40,055 | 82,681 | 86,344 | 86,344 | 89,484 |
| Travel | - | - | - | - | - |
| Capital | 5,515 | 5,515 | 6,000 | 6,000 | - |
| Other Expenditures | 185,051 | 405,717 | 403,225 | 403,225 | 411,943 |
| Total Expenditures | 230,621 | 493,913 | 495,569 | 495,569 | 501,427 |
| Levy Before Adjustments | (8,754) | 3,876 | 17,369 | 17,369 | (573) |
| Adjustments | - | - | - | - | - |
| Net Levy After Adjustments | (8,754) | 3,876 | 17,369 | 17,369 | (573) |

**Winnebago County
Budget Detail - 2008
General Services
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|-----------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Offset Revenue | 1,652 | 2,437 | 2,701 | 1,700 | 2,000 | 2,000 | 2,000 | 17.6% |
| Mall Service Revenue | 79 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Public Services | 1,731 | 2,437 | 2,701 | 1,700 | 2,000 | 2,000 | 2,000 | 17.6% |
| Mall Service Revenue | 7,386 | 9,388 | 7,345 | 8,500 | 9,000 | 9,000 | 9,000 | 5.9% |
| Intergovernmental Services | 7,386 | 9,388 | 7,345 | 8,500 | 9,000 | 9,000 | 9,000 | 5.9% |
| Forms, Copies, Etc. | 158,530 | 172,661 | 169,085 | 180,000 | 182,000 | 182,000 | 182,000 | 1.1% |
| Photocopy Revenue | 68,281 | 67,550 | 63,370 | 68,000 | 69,000 | 69,000 | 69,000 | 1.5% |
| Mall Service Revenue | 190,522 | 188,882 | 203,226 | 210,000 | 228,000 | 228,000 | 228,000 | 8.6% |
| Imaging Revenue | 11,614 | 7,380 | 2,770 | 10,000 | 12,000 | 12,000 | 12,000 | 20.0% |
| Interfund Revenues | 428,946 | 436,473 | 436,450 | 468,000 | 491,000 | 491,000 | 491,000 | 4.9% |
| Interest-Investments | 63 | 0 | 6 | 0 | 0 | 0 | 0 | NA |
| Interest on Investments | 63 | 0 | 6 | 0 | 0 | 0 | 0 | NA |
| Other Transfers In | 0 | 0 | 9,000 | 0 | 0 | 0 | 0 | NA |
| Other Operating Transfers | 0 | 0 | 9,000 | 0 | 0 | 0 | 0 | NA |
| TOTAL REVENUES | 438,126 | 448,299 | 457,502 | 478,200 | 502,000 | 502,000 | 502,000 | 5.0% |
| Regular Pay | 78,116 | 80,357 | 56,337 | 59,993 | 62,142 | 62,142 | 62,142 | 3.6% |
| Termination Pay | 0 | 0 | 5,379 | 0 | 0 | 0 | 0 | NA |
| Overtime | 21 | 68 | 0 | 0 | 0 | 0 | 0 | NA |
| Wages | 78,137 | 80,425 | 61,715 | 59,993 | 62,142 | 62,142 | 62,142 | 3.6% |
| Fringe Benefits | 34,329 | 30,643 | 21,078 | 26,351 | 27,342 | 27,342 | 27,342 | 3.8% |
| Unemployment Comp | 0 | 0 | 4,522 | 0 | 0 | 0 | 0 | NA |
| Compensated Absences | 4,868 | 3,116 | (4,047) | 0 | 0 | 0 | 0 | NA |
| Fringes | 39,197 | 33,759 | 21,553 | 26,351 | 27,342 | 27,342 | 27,342 | 3.8% |
| Total Labor Costs | 117,334 | 114,185 | 83,268 | 86,344 | 89,484 | 89,484 | 89,484 | 3.6% |
| Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA |

**Winnebago County
Budget Detail - 2008
General Services
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Other Equipment | 0 | 0 | 0 | 6,000 | 0 | 0 | 0 | 0.0% |
| Capital | 0 | 0 | 0 | 6,000 | 0 | 0 | 0 | 0.0% |
| Office Expenses | | | | | | | | |
| Office Supplies | 810 | 1,178 | 722 | 1,300 | 1,100 | 1,100 | 1,100 | -15.4% |
| Printing Supplies | 7,646 | 13,117 | 7,822 | 14,900 | 12,500 | 12,500 | 12,500 | -16.1% |
| Postage and Box Rent | 170,791 | 169,739 | 176,327 | 175,000 | 185,000 | 185,000 | 185,000 | 5.7% |
| Computer Supplies | 0 | 24 | 0 | 0 | 0 | 0 | 0 | NA |
| Computer Software | 0 | 0 | 0 | 250 | 0 | 0 | 0 | 0.0% |
| Microfilming Supplies | 678 | 411 | 977 | 0 | 0 | 0 | 0 | NA |
| Operating Expenses | | | | | | | | |
| Telephone | 3,211 | 2,574 | 2,435 | 180 | 2,000 | 2,000 | 2,000 | 1011.1% |
| Small Equipment | 30 | 83 | 180 | 1,300 | 0 | 0 | 0 | 0.0% |
| Contractual Services | | | | | | | | |
| Equipment Repairs | 3,818 | 2,220 | 964 | 1,830 | 1,800 | 1,800 | 1,800 | -1.6% |
| Data Processing | 0 | 0 | 0 | 2,260 | 0 | 0 | 0 | 0.0% |
| Microfilming Services | 635 | 265 | 125 | 650 | 500 | 500 | 500 | -23.1% |
| Other Contract Serv. | 23,217 | 22,955 | 25,060 | 24,000 | 28,000 | 28,000 | 28,000 | 16.7% |
| Rental Expenses | | | | | | | | |
| Equipment Rental | 162,522 | 173,564 | 172,729 | 180,480 | 178,480 | 178,480 | 178,480 | -1.1% |
| Depreciation & Amortization | | | | | | | | |
| Depreciation Expense | 6,050 | 1,968 | 0 | 0 | 1,103 | 1,103 | 1,103 | NA |
| Interfund Expenses | | | | | | | | |
| Print & Duplicate | 73 | 56 | 53 | 0 | 0 | 0 | 0 | NA |
| Equipment Repairs | 99 | 132 | 99 | 66 | 66 | 66 | 66 | 0.0% |
| Prop. & Liab. Insurance | 1,272 | 1,062 | 0 | 1,009 | 1,394 | 1,394 | 1,394 | 38.2% |
| Other Uses of Funds | | | | | | | | |
| Loss on Sale of Assets | 670 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Operating Expenses | <u>381,522</u> | <u>389,347</u> | <u>387,494</u> | <u>403,225</u> | <u>411,943</u> | <u>411,943</u> | <u>411,943</u> | <u>2.2%</u> |
| TOTAL EXPENSES | <u>498,856</u> | <u>503,531</u> | <u>470,762</u> | <u>495,569</u> | <u>501,427</u> | <u>501,427</u> | <u>501,427</u> | <u>1.2%</u> |
| LEVY BEFORE ADJUSTMENTS | <u>60,730</u> | <u>55,233</u> | <u>13,260</u> | <u>17,369</u> | <u>(573)</u> | <u>(573)</u> | <u>(573)</u> | <u>-103.3%</u> |

GENERAL SERVICES PROGRAM BUDGETS

| COST CENTER NAME | NUMBER | LABOR | TRAVEL & MEETINGS | CAPITAL | OTHER EXPENSES | TOTAL EXPENSES | REVENUES | TOTALS BY YEAR | | | ANNUAL PERCENT INCREASES | |
|----------------------------------|--------|---------------|----------------------|----------|-------------------|-------------------|----------------|-----------------|-----------------|-----------------|-----------------------------|----------------------|
| | | | | | | | | 2008 ADOPTED | 2007 ADOPTED | 2006 ADOPTED | 2008 OVER 2007 | 2007 OVER 2006 |
| GENERAL SERVICES | | | | | | | | | | | | |
| Printing | 740 | 47,722 | - | - | 188,527 | 236,249 | 253,000 | (16,751) | (11,330) | (33,696) | 47.8 | (66.4) |
| Mail Service | 741 | 20,881 | - | - | 218,880 | 239,761 | 237,000 | 2,761 | 2,878 | 15,861 | (4.1) | (81.9) |
| Imaging | 742 | 20,881 | - | - | 4,536 | 25,417 | 12,000 | 13,417 | 25,821 | (4,277) | (48.0) | (703.7) |
| Grand Totals | | 89,484 | - | - | 411,943 | 501,427 | 502,000 | (573) | 17,369 | (22,112) | (103.3) | (178.6) |
| Other Adjustment | | | | | | | | | | 25,612 | #DIV/0! | (100.0) |
| (Income)/Loss on cash flow basis | | | | | | | | (573) | 17,369 | 3,500 | | |

PROPERTY AND LIABILITY INSURANCE FUND

Department: 631-721 Fund: Property and Liability
2008 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

2008 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 \$1,000,000 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 \$1,000,000. 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 2008 ACTIVITY:

A small surplus of \$23,571 is budgeted for 2008. Insurance purchased from the outside to cover the County has declined in recent years and will continue in 2008. Claim payments remain relatively stable as will insurance recoveries. However, these are difficult to forecast. 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 | 2007 6-Month Actual | 2008 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 319,328 | 638,000 | 661,744 | 661,744 | 847,836 |
| Labor | 15,560 | 31,400 | 34,525 | 34,525 | 32,975 |
| Travel | - | - | - | - | - |
| Capital | - | - | - | - | - |
| Other Expenditures | 366,284 | 749,255 | 768,096 | 768,096 | 791,290 |
| Total Expenditures | 381,844 | 780,655 | 802,621 | 802,621 | 824,265 |
| Levy Before Adjustments | 62,516 | 142,655 | 140,877 | 140,877 | (23,571) |
| Adjustments | (62,516) | (142,655) | (140,877) | (140,877) | 23,571 |
| Net Levy After Adjustments | - | - | - | - | - |

**Winnebago County
Budget Detail - 2008
Property & Liability Insurance
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Insurance Charges | 845,059 | 835,674 | 0 | 601,744 | 814,000 | 814,000 | 814,000 | 35.3% |
| Interfund Revenues | 845,059 | 835,674 | 0 | 601,744 | 814,000 | 814,000 | 814,000 | 35.3% |
| Interest-Investments | 36,904 | 46,946 | 60,358 | 60,000 | 33,836 | 33,836 | 33,836 | -43.6% |
| Interest on Investments | 36,904 | 46,946 | 60,358 | 60,000 | 33,836 | 33,836 | 33,836 | -43.6% |
| TOTAL REVENUES | 881,963 | 882,620 | 60,358 | 661,744 | 847,836 | 847,836 | 847,836 | 28.1% |
| Regular Pay | 20,330 | 21,378 | 22,794 | 23,510 | 24,426 | 24,426 | 24,426 | 3.9% |
| Wages | 20,330 | 21,378 | 22,794 | 23,510 | 24,426 | 24,426 | 24,426 | 3.9% |
| Fringe Benefits | 9,784 | 10,651 | 10,065 | 11,015 | 8,549 | 8,549 | 8,549 | -22.4% |
| Fringes | 9,784 | 10,651 | 10,065 | 11,015 | 8,549 | 8,549 | 8,549 | -22.4% |
| Total Labor Costs | 30,114 | 32,029 | 32,859 | 34,525 | 32,975 | 32,975 | 32,975 | -4.5% |
| Office Expenses | | | | | | | | |
| Postage and Box Rent | 12 | 0 | 0 | 25 | 0 | 0 | 0 | 0.0% |
| Operating Expenses | | | | | | | | |
| Telephone | 137 | 89 | 65 | 100 | 80 | 80 | 80 | -20.0% |
| Insurance | | | | | | | | |
| Prop & Liab Insurance | 582,898 | 583,414 | 546,471 | 673,237 | 674,000 | 674,000 | 674,000 | 0.1% |
| Claim Payments | 47,567 | 373,143 | 201,656 | 168,500 | 145,000 | 145,000 | 145,000 | -13.9% |
| Insurance Recoveries | (19,257) | (85,841) | (88,973) | (75,000) | (30,000) | (30,000) | (30,000) | -80.0% |
| Other Sundry & Fixed Charges | | | | | | | | |
| Tax Refunds | 0 | 1,434 | 0 | 0 | 0 | 0 | 0 | NA |
| Interfund Expenses | | | | | | | | |
| Equipment Repairs | 0 | 66 | 0 | 50 | 60 | 60 | 60 | 20.0% |
| Prop. & Liab. Insurance | 756 | 1,802 | 0 | 1,184 | 2,150 | 2,150 | 2,150 | 81.6% |
| Other Operating Transfers | | | | | | | | |
| Other Transfers Out | 454,075 | 0 | 118,619 | 0 | 0 | 0 | 0 | NA |

**Winnebago County
Budget Detail - 2008
Property & Liability Insurance
ALL**

| <u>Description</u> | <u>2004 ACTUAL</u> | <u>2005 ACTUAL</u> | <u>2006 ACTUAL</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 REQUEST BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> | <u>% Change From 2007 Adopted to 2008 Adopted</u> |
|--------------------------------|------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Other Operating Expenses | 1,066,188 | 874,107 | 777,837 | 768,098 | 791,290 | 791,290 | 791,290 | 3.0% |
| TOTAL EXPENSES | 1,096,302 | 906,136 | 810,696 | 802,621 | 824,265 | 824,265 | 824,265 | 2.7% |
| LEVY BEFORE ADJUSTMENTS | 214,340 | 23,516 | 750,338 | 140,877 | (23,571) | (23,571) | (23,571) | -116.7% |

INFORMATION SYSTEMS

Department: 100-022 Fund: General Fund
2008 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:

USER SUPPORT Operate and maintain computer and telecommunications systems and supply support and training to sustain usability 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. Assist throughout the year in the actual purchases of these budgeted items.

NETWORK INFRASTRUCTURE Maintain the network connectivity, including Internet access, and the core network equipment and software in support of services provided by the County.

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

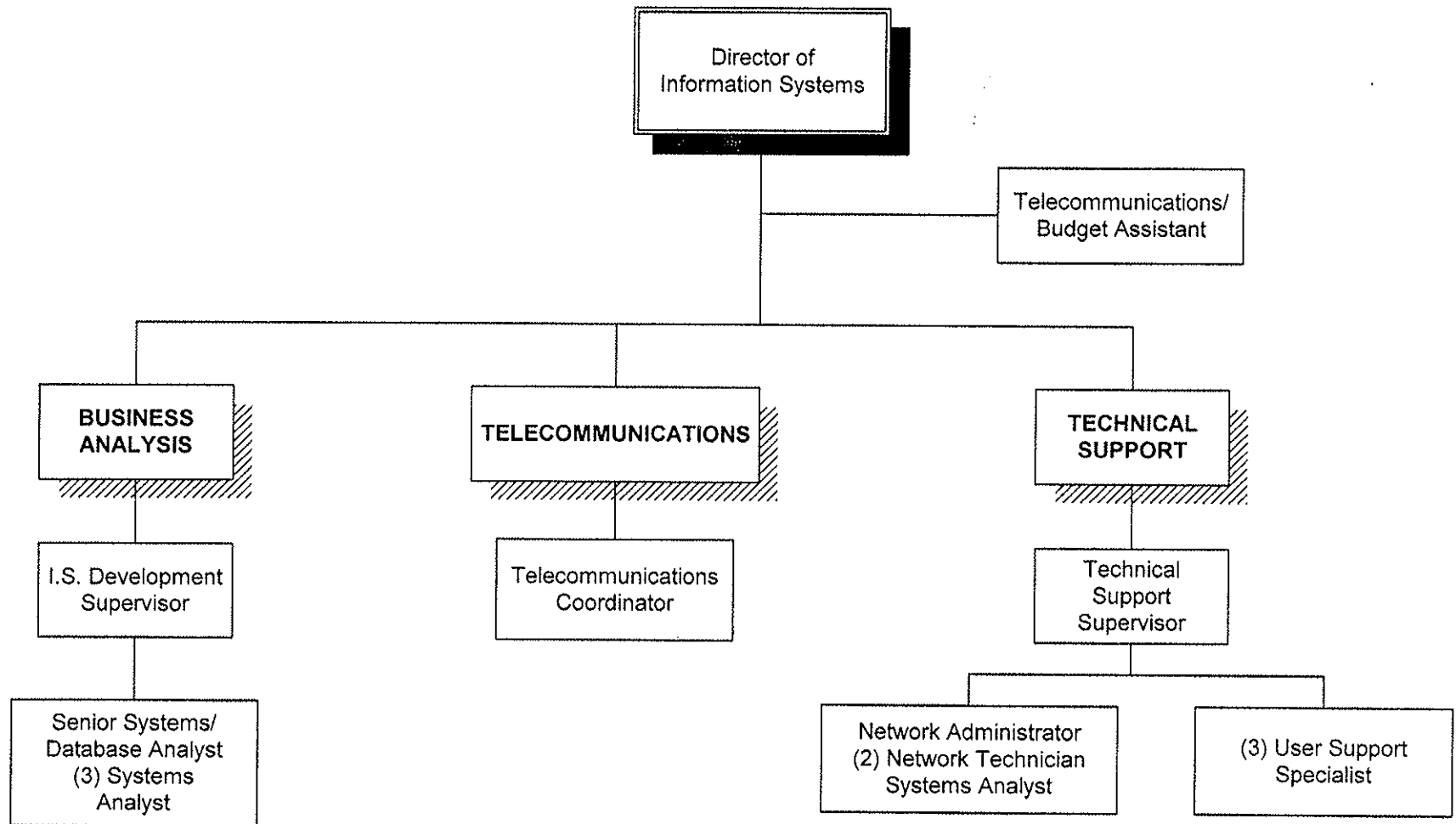
SYSTEM DESIGN & DEVELOPMENT Design and develop custom applications based on departmental requests or IS observations where efficiencies can be gained.

PROJECT MANAGEMENT Manage resources necessary for both the acquisition and complete implementation of 'off-the-shelf' software or the 'in-house' development of custom applications.

IMAGING/IBM Coordinate and administer the imaging system and IBM supported applications.

TELECOMMUNICATION SUPPORT Determine and monitor County needs and maintain installed systems.

INFORMATION SYSTEMS



INFORMATION SYSTEMS

Cost Center: 100-022 Fund: General Fund
2008 BUDGET NARRATIVE

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

TELEPHONE: 236-4708

2007 ACCOMPLISHMENTS

1. Continued to grow the Imaging system use.
2. Planning and assisting with the temporary installation of connectivity for the new Park View.
3. Completed the removal of operating systems below Windows 2000, including the servers for the new office suite to Windows 2003.
4. Continue to get as much return as possible for retired equipment via the Public Surplus or other venues for resale.
5. Continued participation in the FoxComm Consortium activities -- both Fiscal Advisory Board and User Technical Committee.
6. Planned and implemented a training program to offer to the entire County user base for the Office applications upgrade.
7. Completed the upgrade of the Microsoft Office suite of applications from version 97 to 2007.
8. Further the plan for the relocation of the fiber terminated at the Park View Pavilion due to the razing of that building.
9. Plan and implement a complete upgrade of the current County administrative phone system, including new voice messaging.
10. Plan and implement a complete upgrade of the current County 911 phone system. Working jointly with Outagamie County.
11. Assisted in the implementation of a wireless hotspot to work in conjunction with TRACS.
12. Assisted in interfacing the Law Records Management System with the District Attorney data system.
13. Planned and implemented a fiber upgrade project for the connectivity between the Work Release Center and Solid Waste.
14. Tested alternatives for the ruggedized laptops in the Sheriff's squad cars.
15. Completed a mandated upgrade for the PeopleSoft HR module in-house.
16. Test and plan for applications that interface with the Office suite of applications.

17. Assisted Brown County with an IP scheme redesign related to creating greater separation of their network from FoxComm.
18. Participated in GIPAW as a Board member.
19. Upgraded the connectivity to the Landfill Gas Recovery facility.
20. Allowed County employees working in departments that are not on our network to access the Intranet information.
21. Complied with a new Daylight Savings plan on all systems.
22. Capitalizing on the benefits of Citrix and utilizing thin clients, we were able to absorb the duties of a full time technical position.
23. Completed Web Outlook access.
24. Created a centralized web page that will be used as a single launch point for all in-house reports and applications
25. Migrated existing databases from obsolete hardware/software platforms for ongoing stability.
26. Programmed and implemented a new Solid Waste program
27. Programmed and implemented a new Inmate Tracking program for the Jail Nurses
28. Programmed and implemented a Call Slip program for Parkview

2008 GOALS & OBJECTIVES

1. Complete the plan and implementation of the Park View Pavilion fiber relocation and assist in the move to the new facility.
2. Complete the install of a new Electronic Charting System for Park View to upgrade and replace the existing application.
3. Provide on-going input and support for both FoxComm FAB and UTC.
4. Upgrade the Intranet and County Internet sites.
5. Eliminate the local install requirements for PeopleSoft Financials.
6. Complete necessary rewrites for applications that interface with Office 2007.
7. Work with Park View Health Center staff to incorporate wireless capabilities in the new building.
8. Solicit more automation projects to make other areas more efficient.
9. Continue to enhance security and redundancy of systems.
10. Continue to convert all existing in-house reports and applications to the current programming environment to ease the support burden.
11. Continue to convert insurance payers from paper claims to HIPAA electronic claims to reduce accounts-receivable for Human Services.
12. Assist the Sheriff's Office in becoming compliant with the Criminal Justice Information Systems requirements.

INFORMATION SYSTEMS

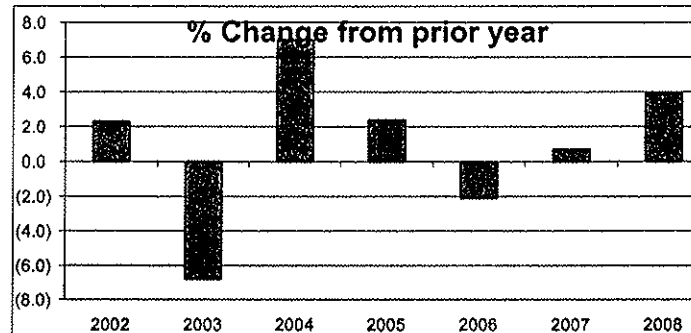
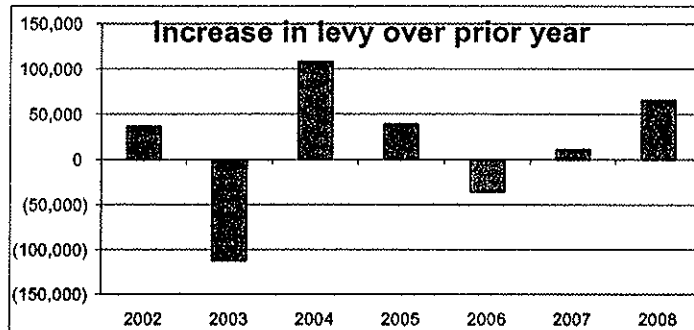
2008 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| Full Time | 18 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 16 |
| Part Time | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 |
| Total | 18 | 17 | 18 | 18 | 18 | 18 | 18 | 18 | 17 | 16 |

The senior user support specialist position was eliminated from the table of organization during 2007.

COUNTY LEVY: The tax levy for 2007 is \$1,726,671, an increase of \$65,578 or 3.9% over 2006



SIGNIFICANT CHANGES:

Revenue:

Cost Share – Municipalities - Account will increase by \$5,636 for maintenance cost associated with the CAD & LRMS programs.

Expenses:

Labor and Fringes - These accounts will increase by \$51,412 due to normal labor increases and a higher percentage used for fringe benefits.

Equipment Repairs - This account is down by \$3,000 to more closely reflect history.

Data Processing - Account was increased \$29,393 for the following; (1) including all cost related to the imaging system increase of \$15,000, an additional staff member that is billed to us from the Fox Comm consortium increase of \$30,472 and cost savings for combining other maintenance cost decrease of \$16,079.

Professional Service - This account is down by \$3,000 to more closely reflect history.

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.

**Financial Summary
Information Systems**

| Items | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 94,491 | 99,604 | 97,862 | 97,862 | 102,320 |
| Labor | 643,134 | 1,330,414 | 1,300,414 | 1,330,414 | 1,381,826 |
| Travel | 13,556 | 28,297 | 38,000 | 28,000 | 24,450 |
| Capital | 32,548 | - | 76,637 | - | - |
| Other Expenditures | 209,398 | 400,911 | 469,257 | 400,541 | 422,715 |
| Total Expenditures | 898,635 | 1,759,622 | 1,884,308 | 1,758,955 | 1,828,991 |
| Levy Before Adjustments | 804,145 | 1,660,018 | 1,786,446 | 1,661,093 | 1,726,671 |
| Adjustments | - | - | - | - | - |
| Net Levy After Adjustments | 804,145 | 1,660,018 | 1,786,446 | 1,661,093 | 1,726,671 |

**Winnebago County
Budget Detail - 2008
Information Systems**

100 - 022

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|------------------------------|------------------|------------------|------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Cip I (B) | 9,310 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Intergovernmental | 9,310 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Forms, Copies, Etc. | 80 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Public Services | 80 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Cost Share - Municipalities | 57,446 | 43,704 | 84,153 | 84,434 | 90,070 | 90,070 | 90,070 | 6.7% |
| Intergovernmental Services | 57,446 | 43,704 | 84,153 | 84,434 | 90,070 | 90,070 | 90,070 | 6.7% |
| D.P. Services | 12,346 | 24,692 | 0 | 10,750 | 10,750 | 10,750 | 10,750 | 0.0% |
| Interfund Revenues | 12,346 | 24,692 | 0 | 10,750 | 10,750 | 10,750 | 10,750 | 0.0% |
| Sale Of Prop & Equip | 0 | 0 | 360 | 0 | 0 | 0 | 0 | NA |
| Other Miscellaneous Revenues | 0 | 768 | 0 | 0 | 0 | 0 | 0 | NA |
| Cost Sharing Allocations | 7,217 | 5,157 | 6,888 | 2,678 | 1,500 | 1,500 | 1,500 | -44.0% |
| Miscellaneous Revenues | 7,217 | 5,925 | 7,248 | 2,678 | 1,500 | 1,500 | 1,500 | -44.0% |
| TOTAL REVENUES | 86,399 | 74,321 | 91,401 | 97,862 | 102,320 | 102,320 | 102,320 | 4.6% |
| Regular Pay | 890,565 | 904,757 | 876,351 | 938,593 | 954,608 | 954,608 | 954,608 | 1.7% |
| Overtime | 2,575 | 5,857 | 603 | 4,992 | 4,993 | 4,993 | 4,993 | 0.0% |
| Wages | 893,140 | 910,614 | 876,954 | 943,585 | 959,601 | 959,601 | 959,601 | 1.7% |
| Fringe Benefits | 368,155 | 379,266 | 367,503 | 386,829 | 422,225 | 422,225 | 422,225 | 9.2% |
| Fringes | 368,155 | 379,266 | 367,503 | 386,829 | 422,225 | 422,225 | 422,225 | 9.2% |
| Total Labor Costs | 1,261,295 | 1,289,880 | 1,244,457 | 1,330,414 | 1,381,826 | 1,381,826 | 1,381,826 | 3.9% |
| Registration & Tuition | 2,070 | 16,996 | 19,443 | 22,750 | 22,750 | 20,000 | 20,000 | -12.1% |
| Automobile Allowance | 4,559 | 3,999 | 2,413 | 2,800 | 3,500 | 2,500 | 2,500 | -10.7% |
| Meals | 683 | 443 | 527 | 1,100 | 1,100 | 600 | 600 | -45.5% |

**Winnebago County
Budget Detail - 2008
Information Systems**

100 - 022

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|---|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Lodging | 1,073 | 1,022 | 1,041 | 1,200 | 1,200 | 1,200 | 1,200 | 0.0% |
| Other Travel Exp | 339 | 342 | 13 | 150 | 150 | 150 | 150 | 0.0% |
| Travel | 8,723 | 22,801 | 23,438 | 28,000 | 28,700 | 24,450 | 24,450 | -12.7% |
| Other Improvements | 45,983 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Equipment | 0 | 4,745 | 9,218 | 0 | 0 | 0 | 0 | NA |
| Capital | 45,983 | 4,745 | 9,218 | 0 | 0 | 0 | 0 | NA |
| Office Expenses | | | | | | | | |
| Office Supplies | 936 | 1,030 | 911 | 925 | 925 | 925 | 925 | 0.0% |
| Stationery and Forms | 0 | 0 | 28 | 0 | 0 | 0 | 0 | NA |
| Printing Supplies | 220 | 184 | 189 | 200 | 200 | 200 | 200 | 0.0% |
| Postage and Box Rent | 605 | 204 | 215 | 400 | 400 | 400 | 400 | 0.0% |
| Computer Supplies | 3,388 | 2,050 | 1,364 | 3,100 | 3,100 | 3,100 | 3,100 | 0.0% |
| Computer Software | 12,326 | 13,864 | 14,650 | 14,600 | 14,600 | 14,600 | 14,600 | 0.0% |
| Subscriptions | 358 | 466 | 399 | 3,000 | 3,000 | 3,000 | 3,000 | 0.0% |
| Membership Dues | 550 | 75 | 199 | 200 | 200 | 0 | 0 | 0.0% |
| Operating Expenses | | | | | | | | |
| Telephone | 26,744 | 24,651 | 20,538 | 27,000 | 27,000 | 26,000 | 26,000 | -3.7% |
| Telephone Supplies | 1,871 | 1,915 | 1,791 | 1,800 | 1,800 | 1,800 | 1,800 | 0.0% |
| Telephone Comm Lines | 13,892 | 5,137 | 2,007 | 2,000 | 2,000 | 2,000 | 2,000 | 0.0% |
| Small Equipment | 9,127 | 10,507 | 6,670 | 12,000 | 12,000 | 10,000 | 10,000 | -16.7% |
| Contractual Services | | | | | | | | |
| Equipment Repairs | 26,497 | 42,229 | 30,850 | 45,132 | 45,231 | 42,231 | 42,231 | -6.4% |
| Data Processing | 212,486 | 172,674 | 221,027 | 303,557 | 332,950 | 332,950 | 332,950 | 9.7% |
| Professional Service | 10,900 | 2,987 | 10,900 | 15,000 | 15,000 | 12,000 | 12,000 | -20.0% |
| Other Sundry & Fixed Charges | | | | | | | | |
| Other Miscellaneous | 58 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Interfund Expenses | | | | | | | | |
| Print & Duplicate | 721 | 829 | 560 | 800 | 800 | 800 | 800 | 0.0% |
| Postage and Box Rent | 42 | 45 | 61 | 100 | 0 | 0 | 0 | 0.0% |
| Motor Fuel | 538 | 516 | 917 | 600 | 1,000 | 1,000 | 1,000 | 66.7% |
| Vehicle Repairs | 0 | 0 | 143 | 300 | 300 | 300 | 300 | 0.0% |

**Winnebago County
Budget Detail - 2008
Information Systems
100 - 022**

| <u>Description</u> | <u>2004 ACTUAL</u> | <u>2005 ACTUAL</u> | <u>2006 ACTUAL</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 REQUEST BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> | <u>% Change From 2007 Adopted to 2008 Adopted</u> |
|--------------------------------|------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Equipment Repairs | (35,715) | (35,043) | (33,534) | (34,716) | (34,815) | (34,815) | (34,815) | 0.3% |
| Prop. & Liab. Insurance | 6,516 | 6,446 | 0 | 4,543 | 6,224 | 6,224 | 6,224 | 37.0% |
| Other Operating Expenses | <u>292,061</u> | <u>250,766</u> | <u>279,885</u> | <u>400,541</u> | <u>431,915</u> | <u>422,715</u> | <u>422,715</u> | <u>5.5%</u> |
| TOTAL EXPENSES | <u>1,608,062</u> | <u>1,568,193</u> | <u>1,556,998</u> | <u>1,758,955</u> | <u>1,842,441</u> | <u>1,828,991</u> | <u>1,828,991</u> | <u>4.0%</u> |
| LEVY BEFORE ADJUSTMENTS | <u>1,521,863</u> | <u>1,493,871</u> | <u>1,465,597</u> | <u>1,661,093</u> | <u>1,740,121</u> | <u>1,726,671</u> | <u>1,726,671</u> | <u>3.9%</u> |

Financial Summary Technology Replacement

| Items | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | - | - | - | - | - |
| Labor | - | - | - | - | - |
| Travel | - | - | - | - | - |
| Capital | 15,050 | 15,050 | - | - | - |
| Other Expenditures | 34,464 | 441,915 | 456,965 | 456,965 | 127,000 |
| Total Expenditures | 49,513 | 456,965 | 456,965 | 456,965 | 127,000 |
| Levy Before Adjustments | 49,513 | 456,965 | 456,965 | 456,965 | 127,000 |
| Adjustments | (103,889) | (207,677) | (207,677) | (207,677) | 127,274 |
| Net Levy After Adjustments | (54,376) | 249,288 | 249,288 | 249,288 | 254,274 |

**Winnebago County
Budget Detail - 2008
Technology Replacement
100 - 023**

| <u>Description</u> | <u>2004 ACTUAL</u> | <u>2005 ACTUAL</u> | <u>2006 ACTUAL</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 REQUEST BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> | <u>% Change From 2007 Adopted to 2008 Adopted</u> |
|---------------------------------|------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| TOTAL REVENUES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Equipment | 61,086 | 30,992 | 49,895 | 0 | 0 | 0 | 0 | NA |
| Capital | 61,086 | 30,992 | 49,895 | 0 | 0 | 0 | 0 | NA |
| Office Expenses | | | | | | | | |
| Computer Software | 23,058 | 89,550 | 31,587 | 237,371 | 0 | 0 | 0 | 0.0% |
| Operating Expenses | | | | | | | | |
| Small Equipment | 24,738 | 100,395 | 80,500 | 219,594 | 127,000 | 127,000 | 127,000 | -42.2% |
| Other Operating Expenses | 47,796 | 189,945 | 112,087 | 456,965 | 127,000 | 127,000 | 127,000 | -72.2% |
| TOTAL EXPENSES | 108,883 | 220,938 | 161,982 | 456,965 | 127,000 | 127,000 | 127,000 | -72.2% |
| LEVY BEFORE ADJUSTMENTS | 108,883 | 220,938 | 161,982 | 456,965 | 127,000 | 127,000 | 127,000 | -72.2% |

FACILITIES MANAGEMENT

Department: 100-025 to 027 Fund: General Fund
2008 BUDGET NARRATIVE

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

TELEPHONE: 236-4788

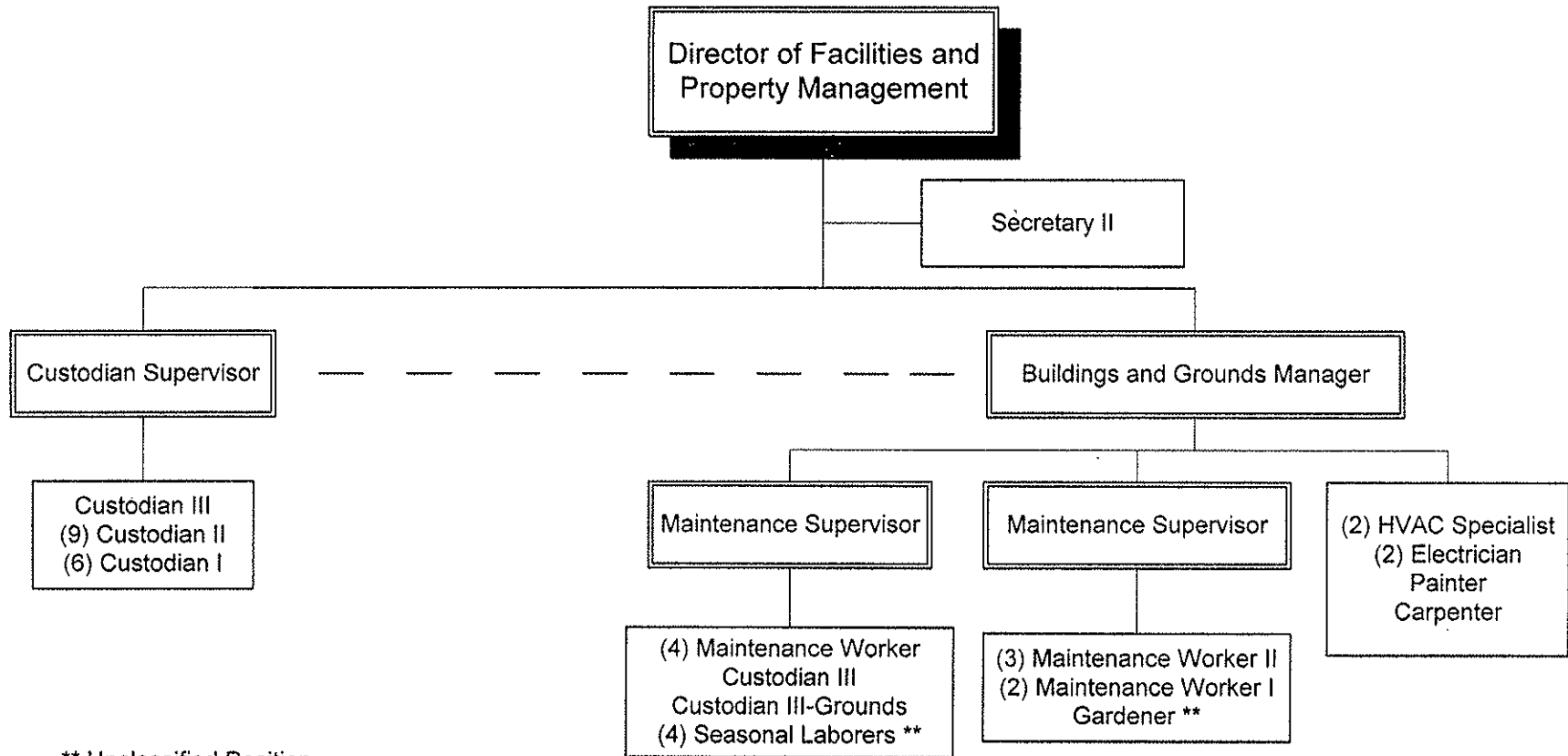
MISSION STATEMENT:

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



FACILITIES MANAGEMENT

Department: 100-025 to 027 Fund: General Fund
2008 BUDGET NARRATIVE

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

TELEPHONE: 236-4788

2007 ACCOMPLISHMENTS:

1. Began construction of the replacement Park View Health Center
2. Repaired the Administration Building Roof
3. Worked with Solid Waste to install a waste heat recovery system to offset natural gas usage at the Law Enforcement Center
4. Worked with the Airport to replace the central air conditioning chiller for the terminal building
5. Repaired Boiler 3 in the Courthouse
6. Replaced the batteries in the Information System Uninterruptible Power System
7. Completed a feasibility study for reusing the Pleasant Acres Building as office space
8. Repaired Fair View Tower Uninterruptible Power System bypass switch
9. Replaced the Oshkosh Human Services Building Uninterruptible Power System
10. Maintained the warning siren system at almost 100% operability. Average down time is less than 24 hours.
11. Completed 9,810 Work Orders of which 4,746 were for preventive maintenance

2008 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. Implement an energy management program to track energy consumption**
- 5. Remodel the vacated Pleasant Acres building into office space to relieve congestion in the Courthouse**
- 6. Complete the construction of a new Park View Health Center**

FACILITIES MANAGEMENT

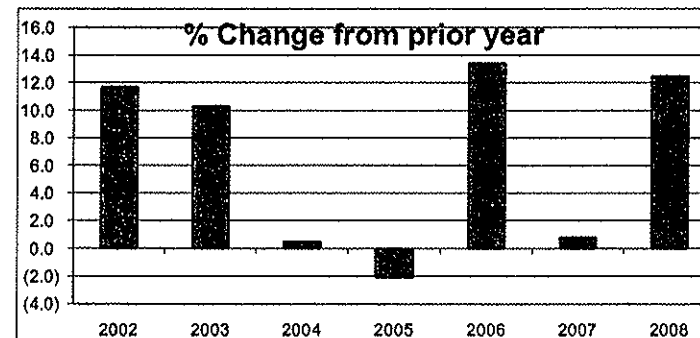
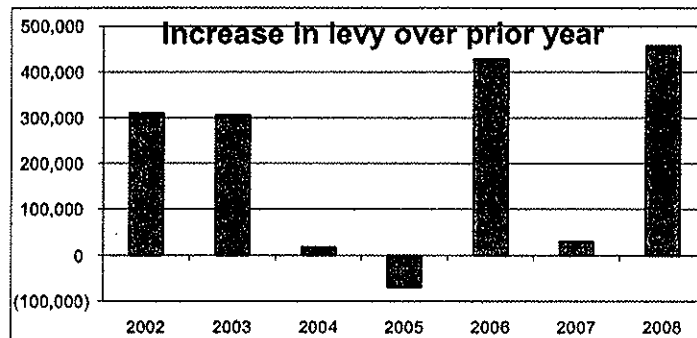
2008 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| Full Time | 27 | 31 | 35 | 41 | 40 | 40 | 41 | 39 | 39 | 38 |
| Part Time | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 27 | 31 | 35 | 41 | 40 | 40 | 41 | 39 | 39 | 38 |

There is one maintenance worker 1 position eliminated from the table of organization for 2008. There were five full-time positions listed in the Facilities staffing table in 2007, but they were funded through the Park View Health Center budget in 2007. These positions are now being funded by the Facilities budget in 2008.

COUNTY LEVY: The tax levy for 2008 is \$4,124,802, an increase of \$456,826 or 12.5% over 2007.



SIGNIFICANT CHANGES:

Courthouse Maintenance

Revenue:

Rental - Building - This account will increase by \$23,575 because the Second Chance and Public Health rent will now be handled in the Facilities department.

Other miscellaneous revenue - This account will increase by \$157,426 because of reimbursement for services to be performed for the new Park View Health Center.

Expense:

Wages and Fringes - These accounts will increase by \$427,726 due to the maintenance workers who were previously budgeted in the Park View Health Center are now being budgeted in the facilities budget.

Computer Software - Reduction of \$4,445 due to one time software purchase in 2007.

Maintenance – equipment - This account will increase by \$7,500 for the replacement of Administration Building boiler.

Heat - This account is to be increased by \$121,051 because of the use of higher projected rates supplied by WPS will increase the cost of heat.

Power and Light cost - This account is to be increased by \$22,371 because of the use of higher projected rates supplied by WPS will increase the cost of power and light.

Water and Sewer - This account will be lower by \$7,325 to more closely match the projected rates.

Snow removal - This account to go down by \$3,500 to more closely match previous year expenses.

Equipment repairs - This account will be \$26,600 because of more inspections required and due to increase in repairs to the County's UPS systems and elevator maintenance.

Contracted grounds maintenance - Increased by \$6,500 because of contracted service is projected to be more than amount budgeted in 2007.

Contracted building repairs - This account will be higher by \$11,000 because of tuck pointing planned for the courthouse stairs on Jackson St.

Professional services – Reduction of \$7,750 for the one time installation of new facility management software in 2007.

Snow removal - This increase of \$8,000 because of higher charge from Highway Department of clearing snow at the county facilities.

Vehicle repairs - This increase of \$6,500 is due to the aging of vehicles in the facilities fleet, five have more than 100,000 miles and 3 are close to 200,000 miles.

Safety Building Maintenance

Heat - This account is decreased by \$5,182 because of less usage of the safety building for county purposes.

Power and Light cost - This account is to be increased by \$4,057 because of the use of higher projected rates supplied by WPS will increase the cost of power and light..

Courthouse Improvements

Other Improvements - This account to increase by \$5,000 for remodeling project requested by other departments.

Maintenance of building - This account will increase by \$4,000 because of remodeling request of other departments.

**Financial Summary
Facilities**

| Items | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|------------------------------------|---------------------------------------|-------------------------------------|------------------------------------|------------------------------------|
| Total Revenues | 19,909 | 37,450 | 39,250 | 39,250 | 220,251 |
| Labor | 921,997 | 1,838,591 | 1,865,987 | 1,865,987 | 2,293,713 |
| Travel | 775 | 775 | 700 | 700 | 1,000 |
| Capital | - | 21,550 | 21,550 | 21,550 | 28,000 |
| Other Expenditures | 654,919 | 1,432,537 | 1,947,299 | 1,818,989 | 2,022,340 |
| Total Expenditures | 1,577,691 | 3,293,453 | 3,835,536 | 3,707,226 | 4,345,053 |
| Levy Before Adjustments | 1,557,782 | 3,256,003 | 3,796,286 | 3,667,976 | 4,124,802 |
| Adjustments | - | - | - | - | - |
| Net Levy After Adjustments | 1,557,782 | 3,256,003 | 3,796,286 | 3,667,976 | 4,124,802 |

**Winnebago County
Budget Detail - 2008
Facilities
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|------------------------------|------------------|------------------|------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Reimbursed Costs | 0 | 26 | 0 | 4,000 | 4,000 | 4,000 | 4,000 | 0.0% |
| Intergovernmental Services | 0 | 26 | 0 | 4,000 | 4,000 | 4,000 | 4,000 | 0.0% |
| Rental - Building | 39,696 | 32,250 | 32,250 | 32,250 | 32,250 | 55,825 | 55,825 | 73.1% |
| Sale of Scrap | 549 | 1,048 | 510 | 500 | 500 | 500 | 500 | 0.0% |
| Other Miscellaneous Revenues | 9,015 | 938 | 568 | 2,500 | 159,926 | 159,926 | 159,926 | 6297.0% |
| Cost Sharing Allocations | 57,662 | 6,421 | 0 | 0 | 0 | 0 | 0 | NA |
| Miscellaneous Revenues | <u>106,922</u> | <u>40,657</u> | <u>33,328</u> | <u>35,250</u> | <u>192,676</u> | <u>216,251</u> | <u>216,251</u> | <u>513.5%</u> |
| TOTAL REVENUES | <u>106,922</u> | <u>40,683</u> | <u>33,328</u> | <u>39,250</u> | <u>196,676</u> | <u>220,251</u> | <u>220,251</u> | <u>461.1%</u> |
| Regular Pay | 1,122,314 | 1,213,313 | 1,180,637 | 1,264,158 | 1,483,605 | 1,516,422 | 1,516,422 | 20.0% |
| Overtime | 2,861 | 5,072 | 3,750 | 4,879 | 5,500 | 5,500 | 5,500 | 12.7% |
| Wages | <u>1,125,175</u> | <u>1,218,385</u> | <u>1,184,386</u> | <u>1,269,037</u> | <u>1,489,105</u> | <u>1,521,922</u> | <u>1,521,922</u> | <u>19.9%</u> |
| Fringe Benefits | 556,322 | 571,364 | 573,681 | 596,950 | 755,054 | 771,791 | 771,791 | 29.3% |
| Unemployment Comp | 0 | 0 | 21 | 0 | 0 | 0 | 0 | NA |
| Fringes | <u>556,322</u> | <u>571,364</u> | <u>573,702</u> | <u>596,950</u> | <u>755,054</u> | <u>771,791</u> | <u>771,791</u> | <u>29.3%</u> |
| Total Labor Costs | <u>1,681,497</u> | <u>1,789,749</u> | <u>1,758,089</u> | <u>1,865,987</u> | <u>2,244,159</u> | <u>2,293,713</u> | <u>2,293,713</u> | <u>22.9%</u> |
| Registration & Tuition | 669 | 893 | 155 | 700 | 1,000 | 1,000 | 1,000 | 42.9% |
| Automobile Allowance | 719 | 208 | 0 | 0 | 0 | 0 | 0 | NA |
| Meals | 0 | 17 | 19 | 0 | 0 | 0 | 0 | NA |
| Travel | <u>1,388</u> | <u>1,117</u> | <u>174</u> | <u>700</u> | <u>1,000</u> | <u>1,000</u> | <u>1,000</u> | <u>42.9%</u> |
| Buildings | 399 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Improvements | 6,536 | 27,017 | 0 | 0 | 5,000 | 5,000 | 5,000 | NA |
| Other Equipment | 19,698 | 18,703 | 0 | 21,550 | 23,000 | 23,000 | 23,000 | 6.7% |
| Capital | <u>26,633</u> | <u>45,720</u> | <u>0</u> | <u>21,550</u> | <u>28,000</u> | <u>28,000</u> | <u>28,000</u> | <u>29.9%</u> |

**Winnebago County
Budget Detail - 2008
Facilities
ALL**

| <u>Description</u> | <u>2004 ACTUAL</u> | <u>2005 ACTUAL</u> | <u>2006 ACTUAL</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 REQUEST BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> | <u>% Change From 2007 Adopted to 2008 Adopted</u> |
|----------------------------------|------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Office Expenses | | | | | | | | |
| Office Supplies | 1,178 | 889 | 840 | 700 | 700 | 700 | 700 | 0.0% |
| Printing Supplies | 377 | 409 | 300 | 500 | 350 | 350 | 350 | -30.0% |
| Print & Duplicate | 0 | 0 | 0 | 0 | 250 | 250 | 250 | NA |
| Postage and Box Rent | 31 | 37 | 19 | 50 | 50 | 50 | 50 | 0.0% |
| Computer Software | 1,757 | 1,397 | 1,397 | 7,445 | 3,000 | 3,000 | 3,000 | -59.7% |
| Subscriptions | 521 | 376 | 148 | 10 | 10 | 10 | 10 | 0.0% |
| Membership Dues | 135 | 165 | 170 | 150 | 150 | 150 | 150 | 0.0% |
| Operating Expenses | | | | | | | | |
| Telephone | 21,797 | 18,609 | 18,537 | 15,750 | 18,500 | 18,500 | 18,500 | 17.5% |
| Household Supplies | 67,462 | 64,256 | 64,137 | 55,000 | 55,000 | 55,000 | 55,000 | 0.0% |
| Small Equipment | 15,551 | 5,036 | 6,941 | 6,000 | 5,000 | 5,000 | 5,000 | -16.7% |
| Shop Supplies | 849 | 542 | 594 | 600 | 600 | 600 | 600 | 0.0% |
| Medical Supplies | 145 | 145 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Operating Supplies | 80 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Repairs & Maintenance | | | | | | | | |
| Maintenance - Buildings | 62,058 | 63,152 | 38,770 | 53,500 | 57,500 | 57,500 | 57,500 | 7.5% |
| Maintenance - Grounds | (64) | 36 | 1,427 | 2,500 | 2,000 | 2,000 | 2,000 | -20.0% |
| Maintenance - Equipment | 18,440 | 45,202 | 29,410 | 46,500 | 54,000 | 54,000 | 54,000 | 16.1% |
| Consumable Tools | 94 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Maintenance Supplies | | | | | | | | |
| Motor Fuel | 0 | 33 | 0 | 0 | 0 | 0 | 0 | NA |
| Utilities | | | | | | | | |
| Heat | 478,773 | 528,778 | 435,082 | 653,928 | 769,797 | 769,797 | 769,797 | 17.7% |
| Power and Light | 454,505 | 446,534 | 418,528 | 570,995 | 597,441 | 597,441 | 597,441 | 4.6% |
| Water and Sewer | 120,534 | 124,874 | 115,446 | 172,200 | 164,675 | 164,675 | 164,675 | -4.4% |
| Contractual Services | | | | | | | | |
| Medical and Dental | 56 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Snow Removal | 10,393 | 2,303 | 7,438 | 7,500 | 4,000 | 4,000 | 4,000 | -46.7% |
| Vehicle Repairs | 2,903 | 2,763 | 907 | 2,500 | 2,500 | 2,500 | 2,500 | 0.0% |
| Equipment Repairs | 51,878 | 53,167 | 64,981 | 56,000 | 82,600 | 82,600 | 82,600 | 47.5% |
| Grounds Maintenance | 10,855 | 13,843 | 5,117 | 2,500 | 9,000 | 9,000 | 9,000 | 260.0% |
| Building Repairs | 67,732 | 40,372 | 1,063 | 34,000 | 45,000 | 45,000 | 45,000 | 32.4% |
| Pathology Services | 0 | 37 | 0 | 0 | 0 | 0 | 0 | NA |
| Professional Service | 4,347 | 5,694 | 12,613 | 22,750 | 15,000 | 15,000 | 15,000 | -34.1% |

**Winnebago County
Budget Detail - 2008
Facilities
ALL**

| <u>Description</u> | <u>2004 ACTUAL</u> | <u>2005 ACTUAL</u> | <u>2006 ACTUAL</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 REQUEST BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> | <u>% Change From 2007 Adopted to 2008 Adopted</u> |
|--------------------------------|------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Janitorial Services | 41,922 | 37,123 | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 0.0% |
| Rental Expenses | | | | | | | | |
| Equipment Rental | 63 | 0 | 56 | 0 | 500 | 500 | 500 | NA |
| Insurance | | | | | | | | |
| Operating Licenses & Fees | 652 | 1,281 | 485 | 4,500 | 4,500 | 4,500 | 4,500 | 0.0% |
| Other Sundry & Fixed Charges | | | | | | | | |
| Other Miscellaneous | 1 | 0 | 95 | 0 | 0 | 0 | 0 | NA |
| Interfund Expenses | | | | | | | | |
| Print & Duplicate | 1,743 | 1,589 | 1,569 | 650 | 1,800 | 1,800 | 1,800 | 176.9% |
| Postage and Box Rent | 138 | 106 | 129 | 150 | 150 | 150 | 150 | 0.0% |
| Medical Supplies | 49 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Motor Fuel | 16,125 | 21,708 | 26,995 | 25,000 | 24,000 | 24,000 | 24,000 | -4.0% |
| Refuse Collection | 0 | 0 | 9,047 | 9,925 | 10,000 | 10,000 | 10,000 | 0.8% |
| Snow Removal | 27,262 | 36,534 | 13,501 | 27,000 | 35,000 | 35,000 | 35,000 | 29.6% |
| Vehicle Repairs | 5,761 | 7,541 | 11,058 | 3,500 | 10,000 | 10,000 | 10,000 | 185.7% |
| Equipment Repairs | 1,089 | 1,122 | 1,122 | 1,089 | 1,122 | 1,122 | 1,122 | 3.0% |
| Prop. & Liab. Insurance | 49,800 | 41,746 | 0 | 35,097 | 47,145 | 47,145 | 47,145 | 34.3% |
| Other Operating Expenses | <u>1,536,989</u> | <u>1,567,400</u> | <u>1,287,920</u> | <u>1,818,989</u> | <u>2,022,340</u> | <u>2,022,340</u> | <u>2,022,340</u> | <u>11.2%</u> |
| TOTAL EXPENSES | <u>3,246,507</u> | <u>3,403,986</u> | <u>3,046,183</u> | <u>3,707,226</u> | <u>4,295,499</u> | <u>4,345,053</u> | <u>4,345,053</u> | <u>17.2%</u> |
| LEVY BEFORE ADJUSTMENTS | <u>3,139,585</u> | <u>3,363,303</u> | <u>3,012,856</u> | <u>3,667,976</u> | <u>4,098,823</u> | <u>4,124,802</u> | <u>4,124,802</u> | <u>12.5%</u> |

FACILITIES MANAGEMENT PROGRAM BUDGETS

| COST CENTER NAME | NUMBER | LABOR | TRAVEL & MEETINGS | CAPITAL | OTHER EXPENSES | TOTAL EXPENSES | REVENUES | TOTALS BY YEAR | | | ANNUAL PERCENT INCREASES | |
|-----------------------------|--------|------------------|----------------------|---------------|-------------------|-------------------|----------------|------------------|------------------|------------------|-----------------------------|----------------------|
| | | | | | | | | 2008 ADOPTED | 2007 ADOPTED | 2006 ADOPTED | 2008 OVER 2007 | 2007 OVER 2006 |
| FACILITIES MANAGEMENT | | | | | | | | | | | | |
| Other County Facilities | 025 | 2,293,713 | 1,000 | 23,000 | 1,975,840 | 4,293,553 | | 4,293,553 | 3,665,419 | 3,576,728 | 17.1 | 2.5 |
| Revenues | 025 | | | | | | 216,251 | (216,251) | (35,250) | (54,750) | 513.5 | (35.6) |
| Safety Building Maintenance | 026 | - | - | - | 35,000 | 35,000 | | 35,000 | 36,307 | 33,000 | (3.6) | 10.0 |
| Revenues | 028 | | | | | | - | - | - | - | NA | NA |
| Facility Improvements | 027 | - | - | 5,000 | 11,500 | 16,500 | | 16,500 | 5,500 | 82,500 | 200.0 | (93.3) |
| Revenues | 027 | | | | | | 4,000 | (4,000) | (4,000) | - | 0.0 | NA |
| Grand Totals | | <u>2,293,713</u> | <u>1,000</u> | <u>28,000</u> | <u>2,022,340</u> | <u>4,345,053</u> | <u>220,251</u> | <u>4,124,802</u> | <u>3,667,976</u> | <u>3,637,478</u> | <u>12.5</u> | <u>0.8</u> |

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2008

| <u>Department</u> | <u>Description</u> | <u>Quant</u> | <u>Special Equip (Note)</u> | <u>Other</u> | <u>Capital Outlay</u> |
|-----------------------|--------------------------|--------------|-----------------------------|--------------|-----------------------|
| Facility and Property | Pick-up truck | 1 | | 23,000 | 23,000 |
| Management | Clerks desk - Branch III | 1 | | 5,000 | 5,000 |
| | | 2 | - | 28,000 | 28,000 |

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> |
|--------------------------|----------------------|---------------------|--------------------|----------------------|
| PUBLIC SAFETY | | | | |
| District Attorney | \$ 1,254,366 | \$ 120,280 | \$ - | \$ 1,134,086 |
| Clerk of Courts & Courts | 3,916,335 | 2,232,003 | - | 1,684,332 |
| Sheriff | 18,681,194 | 3,574,919 | - | 15,106,275 |
| Jail Improvements | 201,100 | 185,000 | (16,100) | - |
| Coroner | 315,346 | 90,000 | - | 225,346 |
| Emergency Management | <u>358,197</u> | <u>157,361</u> | <u>-</u> | <u>200,836</u> |
| | <u>\$ 24,726,538</u> | <u>\$ 6,359,563</u> | <u>\$ (16,100)</u> | <u>\$ 18,350,875</u> |

DISTRICT ATTORNEY

**Department: 100-101 Fund: General Fund
2008 BUDGET NARRATIVE**

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

TELEPHONE: 236-4977

MISSION STATEMENT:

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

To accomplish this mission we hereby resolve that:

- 1) We will promote the highest standards of integrity and professional conduct for ourselves and for those we work with.
- 2) We will serve our communities with competent professional legal representation.
- 3) We will treat all persons with whom we have contact with in a professional and respectful manner.
- 4) We will hold ourselves accountable both individually and collectively for ensuring the policies of the office and the needs of the community are served.
- 5) We will be forthright in our communications with all persons.
- 6) We will work in a collaborative manner with law enforcement and our communities to address the needs of and promote the highest possible quality of life for the citizens of Winnebago County.
- 7) We will show compassion and understanding to victims of crime and ensure that they are treated with dignity and respect.
- 8) We will put the needs and best interests of the community before the personal or political interests of any individual or individuals.

DESCRIPTION:

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

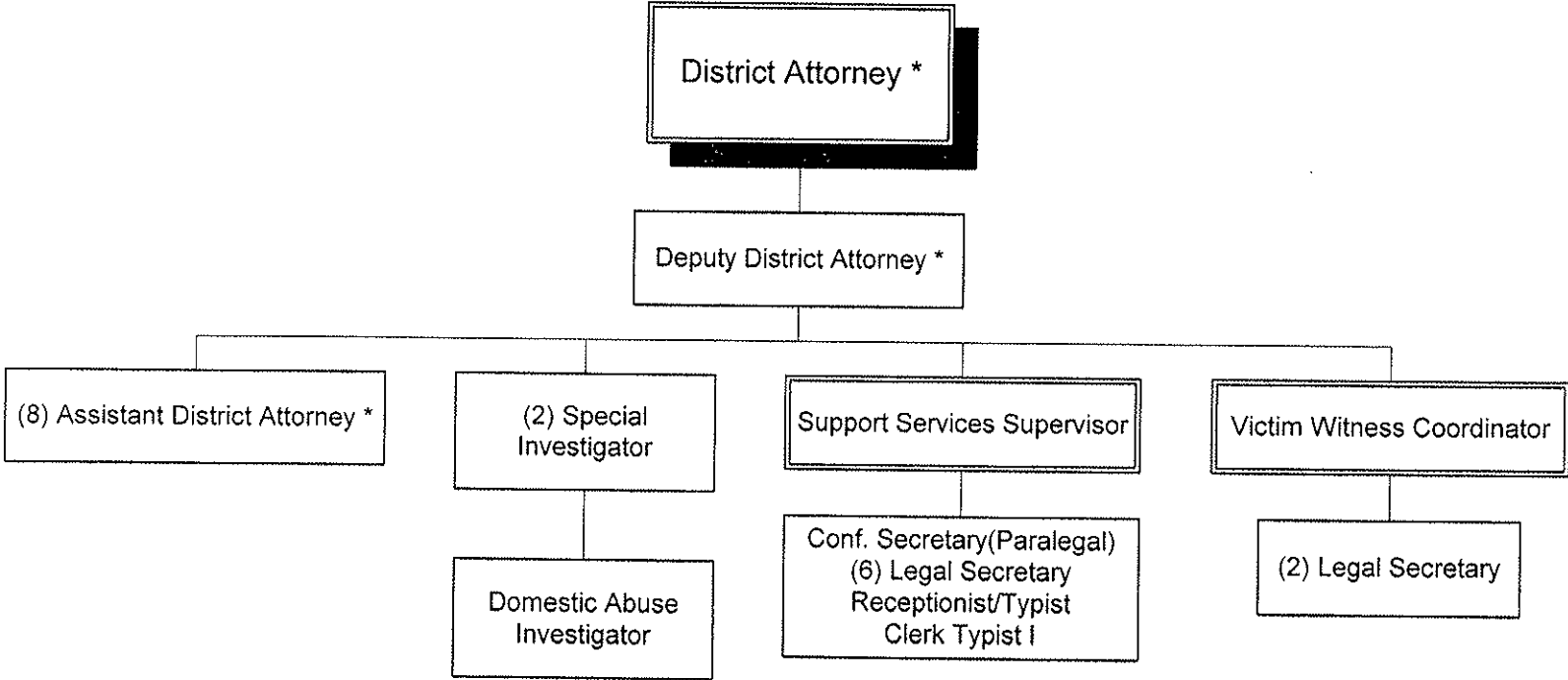
INVESTIGATION: One in-house investigators working on a variety of investigative tasks to better facilitate the preparation and processing of cases for prosecution. Two in-house investigators working on Domestic Abuse investigations.

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

DISTRICT ATTORNEY

**Department: 100-101 Fund: General Fund
2008 BUDGET NARRATIVE**

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

TELEPHONE: 236-4977

2007 ACCOMPLISHMENTS:

- 1. Expanded the SSTOP Program as a means to combat the problem of Operating While Intoxicated offenses within the community.**
- 2. Initiated a Domestic Violence Diversion Program to reach domestic abuse offenders early in the criminal justice process, in an effort to engage them in counseling and stop the cycle of violence.**
- 3. Initiated a Web Site for the District Attorney's Office to keep the public informed of the Office's mission and responsibilities and answer frequently asked questions to provide immediate information to the community.**
- 4. Implemented a Victim/Witness Surcharge to hold defendants financially accountable for their crimes and reduce the financial burden to Winnebago county residents.**
- 5. Implemented an Issuance of a Worthless Check Diversion Program to educate offenders on financial responsibility and make victims of such crimes whole.**
- 6. Constructed and implemented a Policy Manual for the District Attorney's Office, including Work Rules and Case Handling Guidelines to ensure professionalism and consistency in the District Attorney's Office.**
- 7. Implemented a case management system that provides for equitable case distribution and court coverage for staff attorneys of the District Attorney's Office, to allow attorneys more time to dedicate to the handling of individual cases.**
- 8. Specialized the staff attorneys within the District Attorney's Office to increase the level of expert representation for the community in all matters concerning the criminal justice system.**
- 9. Redistributed the duties of the legal secretaries to provide for equitable distribution, in an effort to better serve the needs of the community.**

10. Implemented a record keeping system that identifies case types, to track which types of criminal offenses most frequently occur within the community, which allows for better direction of law enforcement and prosecution efforts.
11. Identified specific problem areas within the community, such as drugs, residential burglaries, felony level operating while intoxicated offenses, assaultive crimes involving weapons, and sexual assaults, and increased sentencing recommendations for these offenses to more vigorously prosecute matters of particular concern within the community.
12. Implemented a diversion program for failure to pay child support offenses to recover money for child victims, increase the amount of child support kids in the community receive, and ensure continued future payments.
13. Specialized prosecution of sexual assaults and child abuse cases to ensure expert handling of these sensitive types of cases and protect often vulnerable victims.
14. Addressed the backlog of cases from January 1, 2001 through December 31, 2006 and took action on the 832 misdemeanor and felony cases that were under review from said time period.
15. Updated PROTECT computer system for case management to more accurately reflect the status of cases within the District Attorney's Office.
16. Supported a drug interdiction program on the highways, to address the issue of drivers who are impaired by controlled substances on the roadways and those who are transporting illegal drugs through the community.
17. Increased the filing of civil drug forfeiture actions to hold drug dealers financially accountable for their crimes. In 2006, a total of 34 forfeiture actions were filed, while as of July, 2007, 33 forfeiture actions had been filed.
18. Began conducting chiefs meetings to open the lines of communication between the District Attorney's Office, local law enforcement agencies, and other agencies in an effort to collaborate resources to address crime within the community.

2008 GOAL AND OBJECTIVES:

1. Continued expansion of the Drug Court to address the negative impact of drugs within the community.
2. Continued expansion of the SSTOP Program to address the negative impact of Operating While Intoxicated offenses within the community.
3. Continued expansion of the Domestic Violence Diversion Program to address the cycle of violence of domestic abuse within the community.
4. Continued expansion of the District Attorney's Office's website to increase the flow of communication and accessibility to the public.
5. Continued expansion of the Issuance of a Worthless Check Diversion Program to promote fiscal responsibility within the community.
6. Initiate cross-training of legal secretaries to more efficiently handle case management and better serve the citizens of the county.

7. **Continued reduction in service costs to provide professional and competent legal representation to the county in a more fiscally responsible manner.**
8. **Expand the use of Drug Recognition Experts to locate impaired drugged drivers on the roadways of the community and ensure safety of the citizens of the county.**
9. **Increase the timely handling of cases by taking action on misdemeanor complaints within 60 days of referral and felony complaints within 30 days of referral.**
10. **Continued and increased gang monitoring and identification with eventual interdiction to address the safety concern gang related criminal offenses pose to the community.**
11. **Increased use of technology to expedite case review and handling to enable the District Attorney's Office to keep up with the increasing demands of the criminal justice system without adding additional staff.**
12. **Continued use of chiefs meetings to open the lines of communication and expand collaborative resources between the District Attorney's Office, local law enforcement agencies, and other agencies in the county.**

DISTRICT ATTORNEY

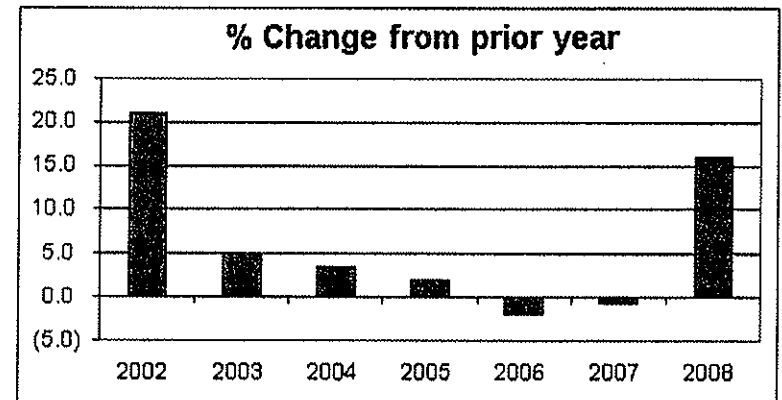
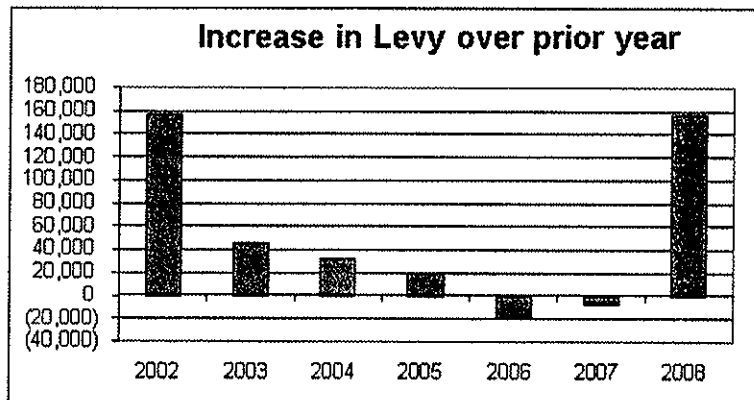
2008 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| Full Time | 12 | 13 | 14 | 14 | 14 | 14 | 14 | 13 | 14 | 16 |
| Part Time | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 13 | 14 | 16 |

During 2007 a domestic abuse investigator was added to the department. There is a special investigator added to the table of organization in 2008.

COUNTY LEVY: The tax levy for 2008 is \$1,134,086, an increase of \$157,471 or 16.1% over 2007.



SIGNIFICANT CHANGES:

Revenues:

Victim Witness grant - this account is increased by \$28,500 to more closely reflect history.

Drug Seizures - this account increased by \$11,780 because of new money being sent from the state back to the DA's office.

Expenses:

Wages and Fringes – These accounts are increasing because of the move of the domestic investigator position from contracted to wages and the yearly wage increases, up by \$128,639 or 18.0%.

Office Supplies - This account is up by \$3,000 to more closely reflect historical spending.

Membership Dues - This account is up \$4,850 to reinstate dues for the assistant district attorneys to the State Bar.

Small Equipment - There is an increase of \$12,660 , 14 digital voice recorders (\$7,000), 9 digital transcriber (\$6,160), and two legal file cabinets (\$1,000).

Investigative Expenses – This account is expected to be \$4,000 higher in 2008. Again, this is to more closely reflect historical spending. The account was optimistically budgeted down in 2007.

Professional Services - There is a reduction of \$85,365 due to the department moving the Domestic Abuse Investigator from a contracted position to a position on the County table of organization.

Contracted Building Rental - This account will decrease by \$21,500. The utilities and property taxes the landlord pays and passes on as additional rent. All of these components make up part of the rent and are included in the building rental account.

Print & Duplicate - There is an increase of \$10,000 because case volume is increasing as well as the necessary forms associated with the increased case load.

**Financial Summary
District Attorney**

| Items | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 47,426 | 87,600 | 78,000 | 78,000 | 120,280 |
| Labor | 354,387 | 721,499 | 746,308 | 716,308 | 949,947 |
| Travel | 1,171 | 5,400 | 5,000 | 5,000 | 6,200 |
| Capital | - | - | - | - | - |
| Other Expenditures | 150,833 | 374,668 | 303,307 | 333,307 | 298,219 |
| Total Expenditures | 506,391 | 1,101,567 | 1,054,615 | 1,054,615 | 1,254,366 |
| Levy Before Adjustments | 458,965 | 1,013,967 | 976,615 | 976,615 | 1,134,086 |
| Adjustments | - | - | - | - | - |
| Net Levy After Adjustments | 458,965 | 1,013,967 | 976,615 | 976,615 | 1,134,086 |

**Winnebago County
Budget Detail - 2008**

District Attorney

100 - 101

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Victim/Witness | 77,212 | 81,215 | 77,945 | 60,000 | 72,000 | 88,500 | 88,500 | 47.5% |
| Intergovernmental | 77,212 | 81,215 | 77,945 | 60,000 | 72,000 | 88,500 | 88,500 | 47.5% |
| Drug Seizures | 0 | 0 | 0 | 0 | 11,780 | 11,780 | 11,780 | NA |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 11,780 | 11,780 | 11,780 | NA |
| Forms, Copies, Etc. | 13,565 | 18,677 | 19,465 | 18,000 | 20,000 | 20,000 | 20,000 | 11.1% |
| Public Services | 13,565 | 18,677 | 19,465 | 18,000 | 20,000 | 20,000 | 20,000 | 11.1% |
| TOTAL REVENUES | 90,778 | 99,892 | 97,410 | 78,000 | 103,780 | 120,280 | 120,280 | 54.2% |
| Regular Pay | 443,702 | 453,215 | 461,648 | 493,681 | 573,882 | 573,882 | 645,882 | 30.8% |
| Overtime | 8,130 | 9,000 | 19,379 | 2,060 | 2,178 | 2,178 | 2,178 | 5.7% |
| Witness Expense | 2,025 | 9,096 | 2,743 | 1,500 | 4,500 | 4,500 | 4,500 | 200.0% |
| Wages | 453,857 | 471,312 | 483,770 | 497,241 | 580,560 | 580,560 | 652,560 | 31.2% |
| Fringe Benefits | 201,708 | 207,666 | 205,317 | 219,067 | 264,987 | 264,987 | 297,987 | 36.0% |
| Life Insurance | 0 | 0 | 0 | 0 | 0 | (600) | (600) | NA |
| Unemployment Comp | 0 | 0 | 4,137 | 0 | 0 | 0 | 0 | NA |
| Fringes | 201,708 | 207,666 | 209,454 | 219,067 | 264,987 | 264,387 | 297,387 | 35.8% |
| Total Labor Costs | 655,565 | 678,978 | 693,225 | 716,308 | 845,547 | 844,947 | 949,947 | 32.6% |
| Registration & Tuition | 2,293 | 845 | 2,312 | 2,400 | 2,400 | 2,400 | 2,400 | 0.0% |
| Automobile Allowance | 1,491 | 2,212 | 633 | 1,000 | 1,000 | 1,000 | 1,000 | 0.0% |
| Commercial Travel | 213 | 241 | 0 | 0 | 0 | 0 | 0 | NA |
| Meals | 326 | 368 | 355 | 400 | 400 | 400 | 400 | 0.0% |
| Lodging | 2,001 | 727 | 1,061 | 1,200 | 1,200 | 1,200 | 1,200 | 0.0% |
| Other Travel Exp | 43 | 355 | 119 | 0 | 1,200 | 1,200 | 1,200 | NA |
| Travel | 6,366 | 4,749 | 4,481 | 5,000 | 6,200 | 6,200 | 6,200 | 24.0% |

**Winnebago County
Budget Detail - 2008
District Attorney
100 - 101**

| <u>Description</u> | <u>2004 ACTUAL</u> | <u>2005 ACTUAL</u> | <u>2006 ACTUAL</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 REQUEST BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> | <u>% Change From 2007 Adopted to 2008 Adopted</u> |
|------------------------|------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Other Equipment | 0 | 11,729 | 0 | 0 | 0 | 0 | 0 | NA |
| Capital | 0 | 11,729 | 0 | 0 | 0 | 0 | 0 | NA |
| Office Expenses | | | | | | | | |
| Office Supplies | 7,952 | 7,084 | 6,482 | 5,000 | 8,000 | 8,000 | 8,000 | 60.0% |
| Stationery and Forms | 1,032 | 822 | 1,008 | 1,500 | 1,500 | 1,500 | 1,500 | 0.0% |
| Printing Supplies | 4,338 | 4,599 | 4,862 | 4,000 | 4,000 | 4,000 | 4,000 | 0.0% |
| Postage and Box Rent | 176 | 63 | 135 | 0 | 0 | 0 | 0 | NA |
| Computer Supplies | 0 | 2,325 | 615 | 1,000 | 0 | 0 | 0 | 0.0% |
| Computer Software | 0 | 0 | 0 | 0 | 2,800 | 2,800 | 2,800 | NA |
| Subscriptions | 559 | 1,148 | 281 | 0 | 0 | 0 | 0 | NA |
| Membership Dues | 3,839 | 4,127 | 4,365 | 0 | 4,850 | 4,850 | 4,850 | NA |
| Operating Expenses | | | | | | | | |
| Telephone | 10,048 | 10,434 | 9,271 | 8,500 | 9,500 | 9,500 | 9,500 | 11.8% |
| Food | 77 | 27 | 14 | 100 | 165 | 165 | 165 | 65.0% |
| Small Equipment | 1,386 | 2,113 | 567 | 1,500 | 14,160 | 14,160 | 14,160 | 844.0% |
| Legal Fees | 46,990 | 65,623 | 79,999 | 48,000 | 56,000 | 49,000 | 49,000 | 2.1% |
| Investigation Expense | 13,713 | 13,155 | 9,999 | 10,000 | 14,000 | 14,000 | 14,000 | 40.0% |
| Maintenance Supplies | | | | | | | | |
| Motor Fuel | 140 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Utilities | | | | | | | | |
| Power and Light | 0 | 8,117 | 1,113 | 11,400 | 0 | 11,400 | 11,400 | 0.0% |
| Contractual Services | | | | | | | | |
| Legal Services | 75 | 70 | 80 | 100 | 105 | 105 | 105 | 5.0% |
| Vehicle Repairs | 363 | 1,047 | 545 | 500 | 1,200 | 1,200 | 1,200 | 140.0% |
| Equipment Repairs | 1,095 | 530 | 757 | 1,000 | 300 | 300 | 300 | -70.0% |
| Transcription Services | 3,729 | 4,842 | 4,532 | 2,000 | 2,000 | 2,000 | 2,000 | 0.0% |
| Professional Service | 110,619 | 111,514 | 100,229 | 84,365 | 0 | 0 | 0 | 0.0% |
| Building Rental | 0 | 0 | 21,376 | 21,500 | 32,900 | 0 | 0 | 0.0% |
| Rental Expenses | | | | | | | | |
| Building Rental | 117,748 | 108,689 | 117,316 | 106,750 | 115,460 | 136,500 | 136,500 | 27.9% |
| Insurance | | | | | | | | |
| Prop & Liab Insurance | 0 | 15 | 0 | 0 | 0 | 0 | 0 | NA |

**Winnebago County
Budget Detail - 2008
District Attorney
100 - 101**

| <u>Description</u> | <u>2004 ACTUAL</u> | <u>2005 ACTUAL</u> | <u>2006 ACTUAL</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 REQUEST BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> | <u>% Change From 2007 Adopted to 2008 Adopted</u> |
|--------------------------------|------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Operating Licenses & Fees | 0 | 20 | 40 | 100 | 100 | 100 | 100 | 0.0% |
| Other Sundry & Fixed Charges | | | | | | | | |
| Other Miscellaneous | 221 | 777 | 155 | 50 | 50 | 50 | 50 | 0.0% |
| Interfund Expenses | | | | | | | | |
| Print & Duplicate | 14,918 | 14,526 | 15,348 | 10,000 | 20,000 | 20,000 | 20,000 | 100.0% |
| Postage and Box Rent | 10,994 | 12,351 | 14,478 | 12,000 | 14,000 | 14,000 | 14,000 | 16.7% |
| Computer Software | 495 | 0 | 0 | 500 | 0 | 0 | 0 | 0.0% |
| Motor Fuel | 1,263 | 2,032 | 2,124 | 1,200 | 1,600 | 1,600 | 1,600 | 33.3% |
| Machine & Equip Parts | 111 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Equipment Repairs | 231 | 198 | 165 | 250 | 250 | 250 | 250 | 0.0% |
| Prop. & Liab. Insurance | 2,820 | 2,861 | 0 | 1,992 | 2,739 | 2,739 | 2,739 | 37.5% |
| Other Operating Expenses | <u>354,933</u> | <u>379,108</u> | <u>395,856</u> | <u>333,307</u> | <u>305,679</u> | <u>298,219</u> | <u>298,219</u> | <u>-10.5%</u> |
| TOTAL EXPENSES | <u>1,016,864</u> | <u>1,074,564</u> | <u>1,093,561</u> | <u>1,054,615</u> | <u>1,157,426</u> | <u>1,149,366</u> | <u>1,254,366</u> | <u>18.9%</u> |
| LEVY BEFORE ADJUSTMENTS | <u>926,087</u> | <u>974,672</u> | <u>996,151</u> | <u>976,615</u> | <u>1,053,646</u> | <u>1,029,086</u> | <u>1,134,086</u> | <u>16.1%</u> |

CLERK OF COURTS & COURTS

Department: 100-130 to 149 Fund: General Fund
2008 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:

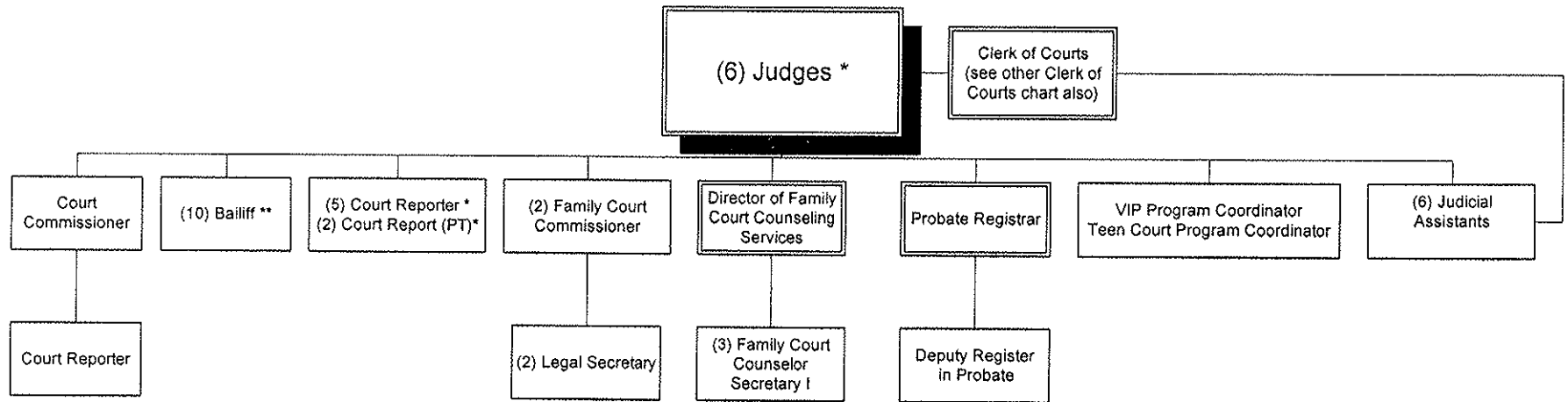
CLERK OF COURTS Renders support to the judiciary through the recording and indexing of all official court records, providing clerical and filing services to the Courts, receiving and disbursing payments on filing fees, fines, forfeitures, restitution and attorney fee reimbursement, and maintaining court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

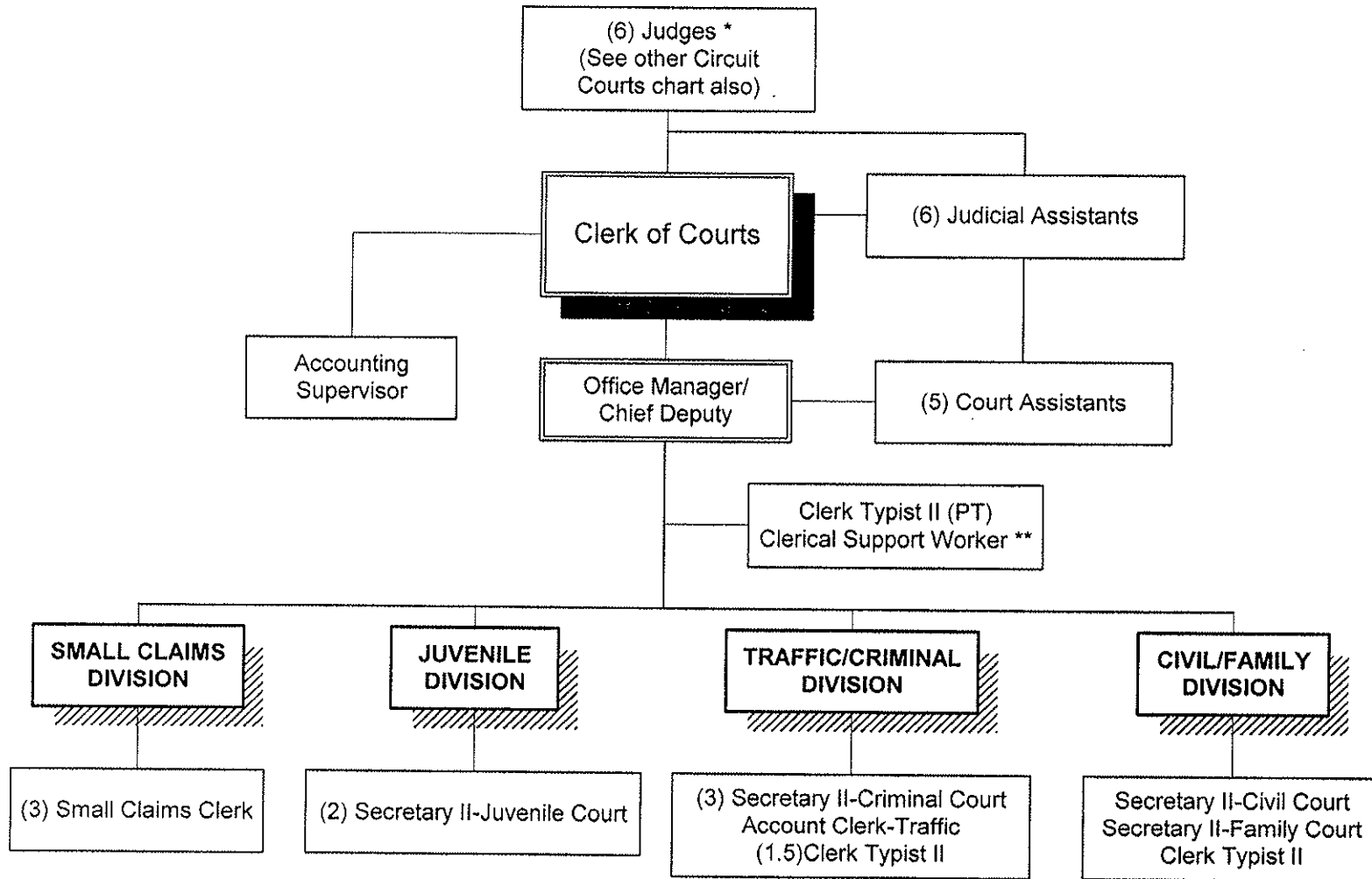
COURTS Provide for the dispensation of justice in all legal matters brought before them.

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
2008 BUDGET NARRATIVE

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

TELEPHONE: 236-4848

2007 ACCOMPLISHMENTS:

1. Completed implementation of the interface with the Winnebago County Sheriff's department for receiving traffic citations from them electronically. This has reduced the amount of clerk time needed to enter these citations.
2. Began imaging old family case records to be retained in electronic format rather than paper records. This has freed up much needed space in the law library for file retention.
3. Completed testing with all state agencies that currently use video conferencing. This will reduce expenses incurred by the sheriff's department for transporting prisoners to court.

2008 GOALS & OBJECTIVES:

1. Collaborate with the local library and the county bar association to establish a self-representation help center to answer questions pertaining to the legal process. This will assist court staff in directing these litigants and improve customer service.
2. Expand the use of video conferencing in all circuit courts as well as offer its use to court appointed attorneys to off set costs.
3. Focus on cross-training of court staff to improve efficiency and customer service.

CLERK OF COURTS AND COURTS

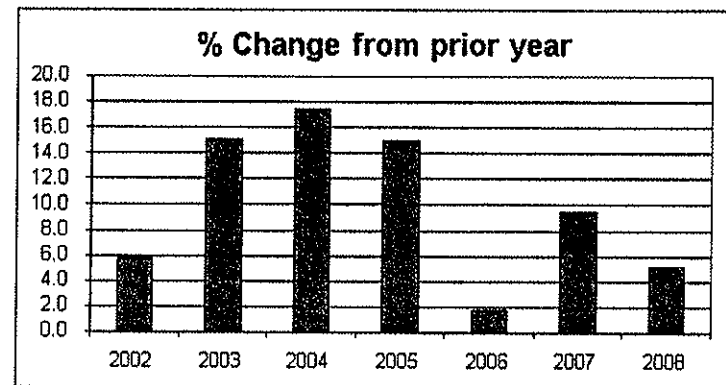
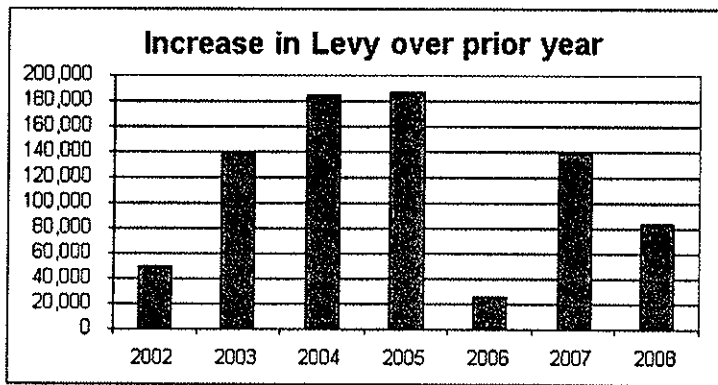
2008 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| Full Time | 39 | 35 | 35 | 37 | 42 | 42 | 41 | 41 | 41 | 42 |
| Part Time | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 |
| Total | 42 | 37 | 38 | 40 | 45 | 45 | 44 | 44 | 43 | 44 |

There is a request for an office manager/ deputy clerk of courts position in the 2008 table of organization.

COUNTY LEVY: The tax levy for 2008 is \$1,684,332, an increase of \$83,890 or 5.2% over 2007.



OTHER SIGNIFICANT CHANGES:

Revenues:

Interpreter Fees - Increase of \$5,000 because there is an increase reimbursement rate that the Supreme Court changed, so the State will pay the County a higher amount in 2008.

County Fines - This account is increasing by \$15,000 due to more closely matching history.

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

Fees and Costs - This account is increasing by \$15,000 due to more closely matching history.

Counseling Services - This account is increasing by \$5,000 due to more closely matching history.

Legal Fees Reimbursed - This account is increasing by \$25,000 to more closely reflect the collection history of legal fees..

Client Cost Shares/Fees - This account is increasing by \$10,000 due to more closely matching history.

Interest on Investments - Increase this accounts by \$30,000 due to higher interest rates earned on investments in 2007 and projected for 2008.

Expenses:

Wages and Fringes - These account increasing by \$101,716 for two reasons, normal wage increases and the addition of a new position.

Capital Outlay - Replacing the sound system in Branch 3, cost of \$10,000.

Small Equipment - Many items need to be replaced that have not been addressed in the past years, increase of \$22,250.

Medical and Dental - This account is increased by \$4,600 to more closely reflect history.

Legal Services - This account is being increased by \$53,693 because higher cost of court appointed attorneys.

Equipment Repairs - Increase in this account by \$4,750 due to the aging of the equipment higher cost for the court reporters steno machines.

Print & Duplicate - This account will increase by \$3,500 to more closely reflect history.

**Financial Summary
Clerk of Courts and Courts**

| Items | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 667,848 | 2,225,909 | 2,108,385 | 2,108,385 | 2,232,003 |
| Labor | 1,468,307 | 2,862,570 | 2,887,814 | 2,883,964 | 2,985,680 |
| Travel | 4,540 | 6,500 | 9,681 | 9,681 | 10,715 |
| Capital | - | - | - | - | 10,000 |
| Other Expenditures | 437,826 | 867,425 | 827,682 | 815,182 | 909,940 |
| Total Expenditures | 1,910,672 | 3,736,495 | 3,725,177 | 3,708,827 | 3,916,335 |
| Levy Before Adjustments | 1,242,824 | 1,510,586 | 1,616,792 | 1,600,442 | 1,684,332 |
| Adjustments | - | - | - | - | - |
| Net Levy After Adjustments | 1,242,824 | 1,510,586 | 1,616,792 | 1,600,442 | 1,684,332 |

**Winnebago County
Budget Detail - 2008
Clerk of Courts and Courts
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|-----------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Grants | 653,062 | 661,359 | 526,524 | 660,535 | 940,203 | 667,703 | 667,703 | 1.1% |
| Interpreter Fees | 4,690 | 3,681 | 4,292 | 5,000 | 10,000 | 10,000 | 10,000 | 100.0% |
| Nutr Serv Incent Prog | 0 | 0 | 3 | 0 | 0 | 0 | 0 | NA |
| Child Support Admin | 0 | 0 | 0 | 34,000 | 34,000 | 34,000 | 34,000 | 0.0% |
| Incentive Payments | 0 | 0 | 48,648 | 0 | 0 | 0 | 0 | NA |
| Intergovernmental | 657,752 | 665,040 | 579,466 | 699,535 | 984,203 | 711,703 | 711,703 | 1.7% |
| Marriage Licenses | 32,250 | 31,620 | 31,920 | 30,000 | 30,000 | 30,000 | 30,000 | 0.0% |
| Occupational Drivers Licenses | 1,600 | 2,240 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 0.0% |
| Licenses & Permits | 33,850 | 33,860 | 33,420 | 31,500 | 31,500 | 31,500 | 31,500 | 0.0% |
| County Fines | 353,567 | 230,697 | 272,516 | 250,000 | 260,000 | 265,000 | 265,000 | 6.0% |
| State Fines | 263,301 | 245,995 | 234,460 | 265,000 | 265,000 | 270,000 | 270,000 | 1.9% |
| Jail Assessments | 0 | 2,844 | 872 | 0 | 0 | 0 | 0 | NA |
| Fines & Fortetures | 616,868 | 479,536 | 507,848 | 515,000 | 525,000 | 535,000 | 535,000 | 3.9% |
| Probate Fees | 71,859 | 82,172 | 71,595 | 65,000 | 70,000 | 75,000 | 75,000 | 15.4% |
| Fees And Costs | 414,142 | 432,611 | 473,048 | 460,000 | 475,000 | 475,000 | 475,000 | 3.3% |
| Forms, Copies, Etc. | 17,338 | 19,392 | 20,874 | 25,100 | 25,000 | 25,000 | 25,000 | -0.4% |
| Support Filing/Applic. | 3,470 | 3,760 | 3,960 | 4,000 | 3,600 | 4,000 | 4,000 | 0.0% |
| Family Court Counseling | 15,124 | 15,530 | 16,070 | 16,000 | 16,000 | 16,000 | 16,000 | 0.0% |
| Counseling Services | 46,255 | 46,600 | 52,325 | 50,000 | 55,000 | 55,000 | 55,000 | 10.0% |
| Search & Notice Fees | 1,143 | 892 | 972 | 1,000 | 1,000 | 1,000 | 1,000 | 0.0% |
| Reimbursed Costs | 46,887 | 16 | 48 | 3,500 | 0 | 0 | 0 | 0.0% |
| Legal Fees Reimbursed | 59 | 117,025 | 255,350 | 130,000 | 155,000 | 155,000 | 155,000 | 19.2% |
| Donations | 24 | 250 | 0 | 0 | 0 | 0 | 0 | NA |
| Client Cost Shares/Fees | 28,821 | 34,402 | 46,991 | 40,750 | 50,800 | 50,800 | 50,800 | 24.7% |
| Other Public Charges | 30 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Public Services | 645,153 | 752,649 | 941,232 | 795,350 | 851,400 | 856,800 | 856,800 | 7.7% |
| Family Court Counseling | 20,189 | 20,291 | 20,678 | 20,000 | 20,000 | 20,000 | 20,000 | 0.0% |
| Intergovernmental Services | 20,189 | 20,291 | 20,678 | 20,000 | 20,000 | 20,000 | 20,000 | 0.0% |

**Winnebago County
Budget Detail - 2008
Clerk of Courts and Courts
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|------------------------------|------------------|------------------|------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Interest-Investments | 14,508 | 35,970 | 74,412 | 45,000 | 70,000 | 75,000 | 75,000 | 66.7% |
| Interest on Investments | 14,508 | 35,970 | 74,412 | 45,000 | 70,000 | 75,000 | 75,000 | 66.7% |
| Other Miscellaneous Revenues | 2,077 | 1,865 | 2,224 | 2,000 | 2,000 | 2,000 | 2,000 | 0.0% |
| Miscellaneous Revenues | 2,077 | 1,865 | 2,224 | 2,000 | 2,000 | 2,000 | 2,000 | 0.0% |
| TOTAL REVENUES | 1,990,396 | 1,989,211 | 2,159,282 | 2,108,385 | 2,484,103 | 2,232,003 | 2,232,003 | 5.9% |
| Regular Pay | 1,681,845 | 1,709,544 | 1,785,397 | 1,862,490 | 1,905,378 | 1,905,378 | 1,905,378 | 2.3% |
| Balliff And Matron | 67,655 | 73,780 | 54,810 | 65,612 | 57,241 | 57,241 | 57,241 | -12.8% |
| Overtime | 10,926 | 9,727 | 12,086 | 6,716 | 13,646 | 6,000 | 6,000 | -10.7% |
| Other Personal Serv. | 0 | 35 | 0 | 0 | 0 | 0 | 0 | NA |
| Witness Expense | 13,152 | 19,793 | 15,881 | 17,200 | 15,900 | 15,900 | 15,900 | -7.6% |
| Jury Expense | 105,993 | 139,390 | 112,380 | 117,000 | 117,000 | 117,000 | 117,000 | 0.0% |
| Interpreter Fees | 20,844 | 20,258 | 33,133 | 19,800 | 20,600 | 20,600 | 20,600 | 4.0% |
| Wages | 1,900,416 | 1,972,527 | 2,013,687 | 2,088,818 | 2,129,765 | 2,122,119 | 2,122,119 | 1.6% |
| Fringe Benefits | 740,896 | 740,808 | 737,803 | 795,146 | 863,561 | 863,561 | 863,561 | 8.6% |
| Unemployment Comp | 0 | 0 | 15,173 | 0 | 0 | 0 | 0 | NA |
| Fringes | 740,896 | 740,808 | 752,976 | 795,146 | 863,561 | 863,561 | 863,561 | 8.6% |
| Total Labor Costs | 2,641,311 | 2,713,335 | 2,766,663 | 2,883,964 | 2,993,326 | 2,985,680 | 2,985,680 | 3.5% |
| Registration & Tuition | 1,225 | 2,095 | 2,148 | 2,435 | 2,820 | 2,820 | 2,820 | 15.8% |
| Automobile Allowance | 3,921 | 4,299 | 3,250 | 4,300 | 4,635 | 4,635 | 4,635 | 7.8% |
| Meals | 452 | 615 | 478 | 875 | 1,065 | 1,065 | 1,065 | 21.7% |
| Lodging | 1,096 | 1,394 | 956 | 2,016 | 2,140 | 2,140 | 2,140 | 6.2% |
| Other Travel Exp | 149 | 145 | 55 | 55 | 55 | 55 | 55 | 0.0% |
| Travel | 6,843 | 8,548 | 6,887 | 9,681 | 10,715 | 10,715 | 10,715 | 10.7% |
| Capital Outlay | 0 | 0 | 0 | 0 | 10,000 | 10,000 | 10,000 | NA |
| Capital | 0 | 0 | 0 | 0 | 10,000 | 10,000 | 10,000 | NA |

**Winnebago County
Budget Detail - 2008
Clerk of Courts and Courts
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Office Expenses | | | | | | | | |
| Office Supplies | 14,362 | 21,314 | 13,380 | 16,800 | 17,200 | 16,700 | 16,700 | -0.6% |
| Stationery and Forms | 4,433 | 9,967 | 10,121 | 5,975 | 6,225 | 6,225 | 6,225 | 4.2% |
| Printing Supplies | 6,120 | 7,728 | 8,683 | 7,370 | 7,870 | 7,870 | 7,870 | 6.8% |
| Print & Duplicate | 0 | 98 | 0 | 100 | 100 | 0 | 0 | 0.0% |
| Postage and Box Rent | 2,433 | 1,152 | 914 | 1,175 | 1,025 | 1,025 | 1,025 | -12.8% |
| Computer Supplies | 963 | 1,146 | 496 | 725 | 925 | 925 | 925 | 27.6% |
| Computer Software | 0 | 0 | 0 | 0 | 360 | 0 | 0 | NA |
| Subscriptions | 23,477 | 23,857 | 18,547 | 19,435 | 17,485 | 17,485 | 17,485 | -10.0% |
| Membership Dues | 1,830 | 2,186 | 1,965 | 2,008 | 2,555 | 2,555 | 2,555 | 27.2% |
| Publish Legal Notices | 1,391 | 885 | 658 | 1,000 | 800 | 800 | 800 | -20.0% |
| Operating Expenses | | | | | | | | |
| Telephone | 18,606 | 16,759 | 15,803 | 16,655 | 16,455 | 16,455 | 16,455 | -1.2% |
| Small Equipment | 3,840 | 4,550 | 3,215 | 1,560 | 23,960 | 23,810 | 23,810 | 1426.3% |
| Legal Fees | 30 | 26 | 24 | 0 | 0 | 0 | 0 | NA |
| Tax Deed Expense | 0 | 0 | 4 | 0 | 0 | 0 | 0 | NA |
| Repairs & Maintenance | | | | | | | | |
| Maintenance - Equipment | 1,302 | 501 | 1,595 | 1,500 | 1,700 | 1,700 | 1,700 | 13.3% |
| Contractual Services | | | | | | | | |
| Medical and Dental | 172,833 | 210,993 | 231,940 | 201,500 | 206,100 | 206,100 | 206,100 | 2.3% |
| Legal Services | 331,918 | 447,447 | 462,856 | 378,450 | 415,150 | 432,143 | 432,143 | 14.2% |
| Equipment Repairs | 4,337 | 3,406 | 3,854 | 4,700 | 9,450 | 9,450 | 9,450 | 101.1% |
| Transcription Services | 7,780 | 10,755 | 6,224 | 8,200 | 8,200 | 8,200 | 8,200 | 0.0% |
| Professional Service | 950 | 402 | 7,577 | 6,600 | 6,800 | 6,800 | 6,800 | 3.0% |
| Collection Services | 0 | 0 | 0 | 0 | 1,000 | 1,000 | 1,000 | NA |
| Security Service | 1,665 | 774 | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 0.0% |
| Other Contract Serv. | 520 | 0 | 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 | 75 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Law Enforcement | 0 | 0 | 1,586 | 0 | 0 | 0 | 0 | NA |
| Bad Debts Expense | 0 | 144 | 0 | 0 | 0 | 0 | 0 | NA |
| Insurance | | | | | | | | |
| Prop & Liab Insurance | 60 | 30 | 15 | 15 | 15 | 15 | 15 | 0.0% |
| Operating Licenses & Fees | 80 | 40 | 20 | 20 | 20 | 20 | 20 | 0.0% |
| Other Sundry & Fixed Charges | | | | | | | | |

**Winnebago County
Budget Detail - 2008
Clerk of Courts and Courts
ALL**

| <u>Description</u> | <u>2004 ACTUAL</u> | <u>2005 ACTUAL</u> | <u>2006 ACTUAL</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 REQUEST BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> | <u>% Change From 2007 Adopted to 2008 Adopted</u> |
|---------------------------------|------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Procurement Card Expense | 0 | 0 | 0 | 75 | 75 | 0 | 0 | 0.0% |
| Interfund Expenses | | | | | | | | |
| Printing Supplies | 0 | 0 | 0 | 200 | 200 | 200 | 200 | 0.0% |
| Print & Duplicate | 16,717 | 18,112 | 18,908 | 14,500 | 18,000 | 18,000 | 18,000 | 24.1% |
| Postage and Box Rent | 53,306 | 53,111 | 59,484 | 57,500 | 60,300 | 60,300 | 60,300 | 4.9% |
| Food | 0 | 0 | 165 | 0 | 0 | 0 | 0 | NA |
| Equipment Repairs | 1,749 | 1,683 | 1,551 | 1,588 | 1,683 | 1,683 | 1,683 | 6.0% |
| Microfilming Services | 832 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Prop. & Liab. Insurance | 9,648 | 9,346 | 0 | 6,531 | 9,479 | 9,479 | 9,479 | 45.1% |
| Other Operating Expenses | 741,256 | 906,411 | 929,584 | 815,182 | 894,132 | 909,940 | 909,940 | 11.6% |
| TOTAL EXPENSES | 3,389,411 | 3,628,294 | 3,703,134 | 3,708,827 | 3,908,173 | 3,916,335 | 3,916,335 | 5.6% |
| LEVY BEFORE ADJUSTMENTS | 1,399,015 | 1,639,084 | 1,543,852 | 1,600,442 | 1,424,070 | 1,684,332 | 1,684,332 | 5.2% |

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 | | |
|---------------------------|--------|------------------|----------------------|---------------|-------------------|-------------------|------------------|------------------|------------------|------------------|-----------------------------|----------------------|--|
| | | | | | | | | 2008 | 2007 | 2006 | 2008 OVER 2007 | 2007 OVER 2006 | |
| | | | | | | | | ADOPTED | ADOPTED | ADOPTED | | | |
| Clerk of Courts & Courts | | | | | | | | | | | | | |
| Clerk of Courts | 130 | 1,382,218 | 1,423 | - | 162,905 | 1,546,548 | | 1,546,546 | 1,449,521 | 1,393,864 | 4.0 | 3.2 | |
| Revenues | | | | | | | 2,025,703 | (2,025,703) | (1,917,535) | (1,874,259) | 2.3 | 0.4 | |
| Circuit Court I | 131 | 72,321 | 60 | - | 105,126 | 177,507 | | 177,507 | 167,500 | 175,015 | (4.3) | 12.2 | |
| Revenues | | | | | | | - | - | - | - | NA | NA | |
| Circuit Court II | 132 | 75,894 | 375 | - | 117,265 | 193,534 | | 193,534 | 179,500 | 155,568 | 15.4 | 9.0 | |
| Revenues | | | | | | | - | - | - | - | NA | NA | |
| Circuit Court III | 133 | 67,897 | 375 | 10,000 | 116,838 | 195,110 | | 195,110 | 170,958 | 151,804 | 12.6 | 10.8 | |
| Revenues | | | | | | | - | - | - | - | NA | NA | |
| Circuit Court IV | 134 | 67,397 | 60 | - | 94,182 | 161,639 | | 161,639 | 144,492 | 135,951 | 6.3 | 5.7 | |
| Revenues | | | | | | | - | - | - | - | NA | NA | |
| Circuit Court V | 135 | 59,514 | 60 | - | 124,511 | 184,085 | | 184,085 | 165,435 | 142,294 | 16.3 | 6.7 | |
| Revenues | | | | | | | - | - | - | - | NA | NA | |
| Circuit Court VI | 136 | 74,605 | 60 | - | 85,455 | 160,120 | | 160,120 | 154,226 | 133,019 | 15.9 | (4.7) | |
| Revenues | | | | | | | - | - | - | - | NA | NA | |
| Teen Court | 140 | 61,202 | 559 | - | 1,841 | 63,602 | | 63,602 | 59,630 | 58,354 | 2.2 | (1.0) | |
| Revenues | | | | | | | 800 | (800) | (750) | (950) | (21.1) | (9.5) | |
| VIP | 141 | 69,996 | 459 | - | 2,691 | 73,146 | | 73,146 | 72,395 | 65,146 | 11.1 | (0.1) | |
| Revenues | | | | | | | 50,500 | (50,500) | (40,000) | (30,500) | 31.1 | 22.0 | |
| Family Court Commissioner | 142 | 316,527 | 1,362 | - | 37,417 | 355,306 | | 355,306 | 380,860 | 376,542 | 1.1 | (0.6) | |
| Revenues | | | | | | | 34,000 | (34,000) | (34,100) | (30,518) | 11.7 | 10072.7 | |
| Court Commissioner | 143 | 200,106 | 1,744 | - | 31,426 | 233,276 | | 233,276 | 217,699 | 205,420 | 6.0 | (3.8) | |
| Revenues | | | | | | | - | - | - | - | NA | NA | |
| Law Library | 144 | - | - | - | 5,500 | 5,500 | | 5,500 | 5,500 | 5,000 | 10.0 | (67.0) | |
| Revenues | | | | | | | - | - | - | - | NA | NA | |
| Probate | 146 | 116,010 | 688 | - | 13,910 | 130,608 | | 130,608 | 133,873 | 120,345 | 11.2 | 2.9 | |
| Revenues | | | | | | | - | - | - | - | NA | NA | |
| Family Court Counseling | 149 | 421,993 | 3,490 | - | 10,873 | 436,356 | | 436,356 | 407,238 | 395,045 | 3.1 | 0.9 | |
| Revenues | | | | | | | 121,000 | (121,000) | (116,000) | (115,120) | 0.8 | 17.5 | |
| Grand Totals | | 2,985,680 | 10,715 | 10,000 | 909,940 | 3,916,335 | 2,232,003 | 1,684,332 | 1,462,020 | 1,435,637 | 9.5 | 1.8 | |

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2008

| <u>Department</u> | <u>Description</u> | <u>Quant</u> | <u>Special Equip (Note)</u> | <u>Other</u> | <u>Capital Outlay</u> |
|-------------------|--------------------|--------------|-----------------------------|--------------|-----------------------|
| Branch III | Sound system | 1 | | 10,000 | 10,000 |

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

SHERIFF'S OFFICE

Department: 100-110 to 120 Fund: General Fund
2008 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.

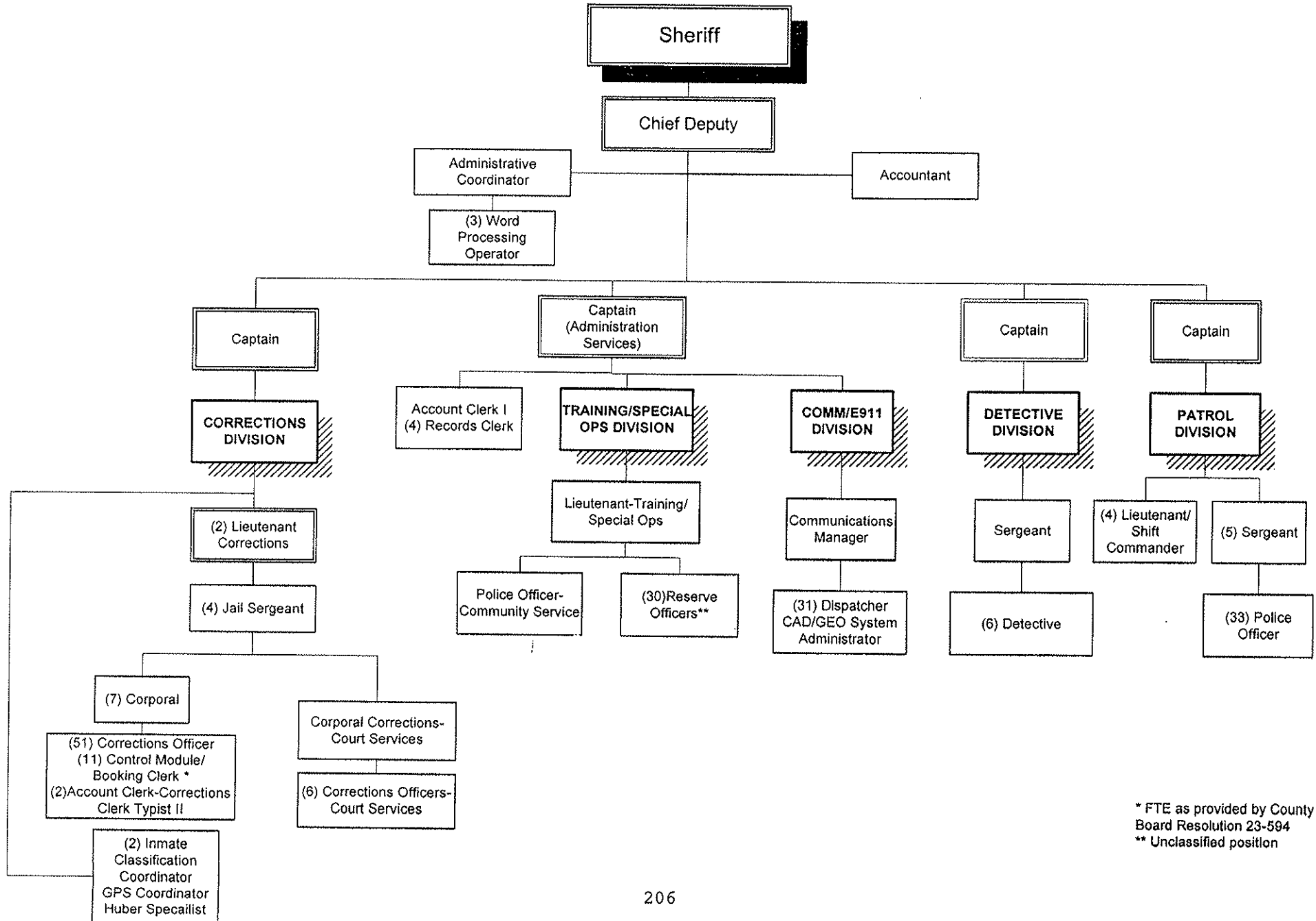
BOAT PATROL Patrol the waterways in the county and enforce state boating laws. Respond to emergencies and have a Hovercraft available for winter emergency response.

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
2008 BUDGET NARRATIVE**

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

TELEPHONE: 236-7300

2007 ACCOMPLISHMENTS:

- 1. Delayed the purchase of new squads by refurbishing older squads**
- 2. Received \$12000 Click It Grant for seat belt enforcement**
- 3. Received CEDAP Grant for handheld Thermal Imaging device at no cost to the County**
- 4. Utilized the State of Wisconsin 10-33 Program (Gov't surplus) to acquire needed equipment at a reduced cost to the department**
- 5. Implemented K9 program through private donations**
- 6. Completed a major upgrade to the Computer Aided Dispatch System**
- 7. Selected a new 911-phone system vendor and complete installation (targeted) of equipment by end of December 2007**
- 8. Secured Federal Grant money to purchase 11 portable hand held radios**
- 9. Simulcast Project: identified problems with current radio system and determine needs for future equipment**
- 10. State grant money used to replace old technology recording equipment with new equipment for the interview rooms**
- 11. Utilized grant money to initiate the conversion of digital technology for forensic photography**

12. **Developed and implemented policies involving missing persons, eye witnesses identifications and recording interviews**
13. **Replaced Warrant Officer with civilian clerk**
14. **Outsourced/contracted for nursing services in the jail**
15. **Increased the number of hours that supportive mental health services are available for inmates**
16. **Implemented reality based officer training**
17. **Operated for the first time as a lead agency for the security and traffic operation at Country USA**
18. **Utilize grants by Fox Valley Technical College, to provide training, at no cost to Sheriff's Office**

2008 GOALS AND OBEJECTIVES:

1. **Continue to utilize highway safety grant money to increase patrol activity in speed, seatbelt, and alcohol enforcement**
2. **Participate in collaborative projects with other law enforcement agencies in Winnebago County and the Fox River Valley**
3. **Evaluate new technology to determine if the purchase of it would be cost effective in the operation of the division**
4. **Begin to purchase and install a radio system upgrade**
5. **Continue to utilize grant money to reduce tax levy for residents of Winnebago County**
6. **Update worn equipment and implement technological changes to meet digital media norms**
7. **Update, replace and backup the DESA(video system) in the jail**
8. **Establish a Day Report Center and Program**
9. **Continue to explore outsourcing/privatization of correctional services where feasible, in an effort to reduce the tax levy**
10. **Continue to upgrade the department handguns as part of an ongoing program to rotate weapons every four years**
- 11: **Revise and implement a traffic and security plan for Country USA, as well as upgrading the communication system in the command post**

SHERIFF

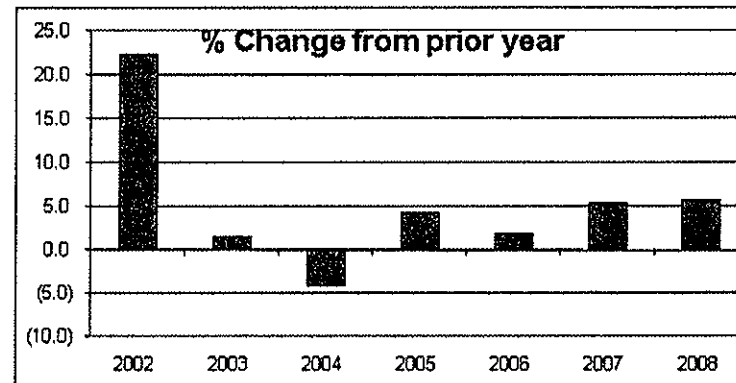
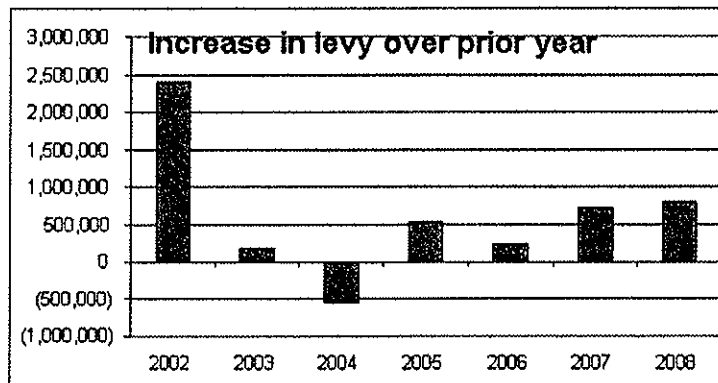
2008 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| Full Time | 164 | 170 | 174 | 181 | 200 | 212 | 211 | 193 | 184 | 189 |
| Part Time | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 0 | 0 |
| Total | 164 | 170 | 174 | 181 | 201 | 213 | 212 | 194 | 184 | 189 |

There are 5 positions added to this 2008 budget. The positions that are added include two correction officers, one dispatcher, one word processor and a patrol officer.

COUNTY LEVY: The tax levy for 2008 is \$15,106,275, an increase of \$807,249 or 5.6% over 2007.



SIGNIFICANT CHANGES:

Revenues for the Sheriff's department increased by about \$211,687 due to the following items:

Water Safety Patrol - This account will decrease by \$7,500 due to a reduction of the water safety patrol grant.

Grants - This account will increase by \$27,812 mostly due to a State Highway Corridor grant (\$25,000).

Warrant Fees - This account will increase by \$5,000 because of higher expected number of warrants.

Telephone - This account is up by \$14,858, because of a pending rate change.

Reimbursed Costs – The account is up by \$15,600 due to a higher reimbursement received on the 911 costs.

Day Reporting Fees - This is a new account for 2008 to track revenues associated with the day report project

Civil Process Fees - This account is up by \$5,000 because of a higher projected number of process services.

Boarding of Prisoner This is expected to increase by \$8,030 because of increased participation in the Huber program.

Police Services - Have increased by \$12,456 because there are more higher paying events (i.e. Country USA).

Donations - Account is expected to increase by \$12,200 because an individual paying for the cost of the K-9's.

Medical/MA-Co Pay - Account will decrease by \$30,250 to more closely reflect history.

Monitoring Fees - Account will decrease by \$317,185 because projected participation is lower than number used for 2007 budget.

Concession Revenue - Account will increase by \$6,500 because of the increased sales of product.

Intake Booking Fees - Account will decrease by \$138,749 due to reclassifying revenues to boarding fees.

Boarding Fees - Account will increase by \$60,225 due to intake booking fees being reclassified and a reduction to match history.

Damages to Monitor Equipment - Account will increase by \$5,000 because of this being a new charge this year.

Boarding of Prisoners (intergovernmental) – Account will increase by \$371,450 due to the adding 25 more inmates.

Police Services - This account will increase by \$81,340 due reclassifying the reimbursement of the MEG unit officer.

Photographic revenue - This account will decrease by \$21,900 because this amount is included with boarding of prisoners in 2008.

Expenses for the Sheriff's department increased by about \$1,018,936.

Wages and Fringes - Accounts are up by \$715,171 or 5.0% because of the addition of five new employees and the normal step increases.

Registration and tuition - Has been increased by \$5,363 because of increase cost of seminars.

Other equipment - Account will increase by \$264,970 because there are 12 vehicles budgeted in 2008 up from 6 vehicles in 2007.

Computer Software - Increased by \$10,066 because of the TraCS/LRMS interface(\$9,166).

Telephone - Account is up by \$7,800 because of a rate increase.

Clothing and Uniform allowance - Account is higher by \$35,185 due to increase allowance per contract.

Professional supplies – Account is up by \$20,192 because of the increasing cost of ammunition.

Medical supplies - Account is down by \$11,548 due to lower cost associated with a contracted service provider.

Hygiene Supplies - Reduction of \$9,000 is due cost for this category is now being covered by Jail Improvement Fund.

Medical and Dental - Account is down by \$14,867 to more closely reflect 2007 actual costs.

Vehicle repairs – Account is up by \$3,142 because estimated higher repairs.

Equipment repairs – Account is up by \$10,500 because estimated higher radio repairs.

Professional services - Are down by \$266,115 because of the cost savings with less GPS unit purchases needed in 2008.

Collection Services - Are up by \$7,000 due to billings for jail daily fee being sent directly to the collection agent for collection.

Food service - Costs are up by \$13,421 because of addition inmates projected to be housed in the jail.

Other contracted services - Are up \$265,740 mostly with the day reporting system that will be new for 2008(\$224,000).

Equipment rental - Account is down by \$4,500 due to lower rental cost of Badger Net.

Medical and Dental - Account is down by \$8,000 to more closely reflect 2007 actual.

Prop. & Liab. Insurance - Cost is up by \$44,139 due to the County adjusting the premium for 2008.

**Financial Summary
Sheriff**

| Items | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 1,284,425 | 3,379,977 | 3,421,009 | 3,363,232 | 3,574,919 |
| Labor | 6,977,334 | 14,339,602 | 14,273,760 | 14,267,598 | 14,982,769 |
| Travel | 25,629 | 54,431 | 51,944 | 51,944 | 55,952 |
| Capital | 141,879 | 154,823 | 142,227 | 154,823 | 419,793 |
| Other Expenditures | 1,266,281 | 3,277,479 | 3,263,504 | 3,187,893 | 3,222,680 |
| Total Expenditures | 8,411,123 | 17,826,335 | 17,731,435 | 17,662,258 | 18,681,194 |
| Levy Before Adjustments | 7,126,698 | 14,446,358 | 14,310,426 | 14,299,026 | 15,106,275 |
| Adjustments | - | - | - | - | - |
| Net Levy After Adjustments | 7,126,698 | 14,446,358 | 14,310,426 | 14,299,026 | 15,106,275 |

**Winnebago County
Budget Detail - 2008
Sheriff
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|-------------------------------|------------------|------------------|------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Training Aids | 27,020 | 27,200 | 26,800 | 27,000 | 28,000 | 28,000 | 28,000 | 3.7% |
| Water Safety Patrol | 0 | 23,477 | 31,535 | 35,500 | 28,000 | 28,000 | 28,000 | -21.1% |
| Snowmobile Patrol | 5,713 | 5,147 | 0 | 0 | 0 | 0 | 0 | NA |
| Grants | 65,810 | 291,608 | 321,601 | 29,407 | 32,219 | 32,219 | 57,219 | 94.6% |
| Incentive Payments | 13,127 | 17,600 | 14,800 | 10,000 | 10,000 | 10,000 | 10,000 | 0.0% |
| Intergovernmental | 111,669 | 365,032 | 394,737 | 101,907 | 98,219 | 98,219 | 123,219 | 20.9% |
| Parking Violations | 6,933 | 6,991 | 5,879 | 5,000 | 4,000 | 4,000 | 4,000 | -20.0% |
| Fines & Fortetures | 6,933 | 6,991 | 5,879 | 5,000 | 4,000 | 4,000 | 4,000 | -20.0% |
| Fees And Costs | 2,658 | 1,525 | 1,290 | 1,100 | 1,000 | 1,000 | 1,000 | -9.1% |
| Forms, Copies, Etc. | 3,225 | 3,405 | 3,181 | 2,500 | 2,500 | 2,500 | 2,500 | 0.0% |
| Warrent Fees | 0 | 7,945 | 19,966 | 20,000 | 25,000 | 25,000 | 25,000 | 25.0% |
| Telephone | 166,768 | 187,995 | 193,684 | 130,517 | 145,375 | 145,375 | 145,375 | 11.4% |
| Reimbursed Costs | 4,651 | 10,338 | 138,764 | 196,500 | 212,100 | 212,100 | 212,100 | 7.9% |
| Day Reporting Fees | 0 | 0 | 0 | 0 | 0 | 0 | 80,300 | NA |
| Civil Process Fees | 152,273 | 147,711 | 147,985 | 165,000 | 170,000 | 170,000 | 170,000 | 3.0% |
| Board of Prisoners | 1,153,866 | 1,438,148 | 222,169 | 168,630 | 120,450 | 120,450 | 176,660 | 4.8% |
| Inspection Fees | 5,835 | 240 | 60 | 0 | 0 | 0 | 0 | NA |
| Restitution | 4,888 | 3,805 | 8,051 | 5,500 | 6,000 | 6,000 | 6,000 | 9.1% |
| Police Services | 140,464 | 93,914 | 139,060 | 172,544 | 180,000 | 180,000 | 185,000 | 7.2% |
| Photographic Revenue | 1,715 | 767 | 918 | 1,000 | 1,000 | 1,000 | 1,000 | 0.0% |
| Identification Cards | 295 | 200 | 105 | 50 | 50 | 50 | 50 | 0.0% |
| Donations | 1,500 | 0 | 0 | 0 | 12,200 | 12,200 | 12,200 | NA |
| Medical/MA-Co Pay | 17,342 | 21,740 | 12,777 | 48,000 | 17,750 | 17,750 | 17,750 | -63.0% |
| Monitoring Fees | 142,423 | 212,170 | 753,449 | 919,435 | 682,550 | 722,550 | 602,250 | -34.5% |
| Concession Revenue | 48,781 | 60,139 | 57,766 | 55,500 | 62,000 | 62,000 | 62,000 | 11.7% |
| Other Public Charges | 245 | 625 | 490 | 0 | 200 | 200 | 200 | NA |
| Intake Booking Fees | 61,385 | 74,196 | 17,071 | 138,749 | 0 | 0 | 0 | 0.0% |
| Boarding Fees | 0 | 9,043 | 29,069 | 0 | 60,225 | 60,225 | 60,225 | NA |
| Damages to Monitor Equipment | 0 | 0 | 0 | 0 | 5,000 | 5,000 | 5,000 | NA |
| Public Services | 1,908,315 | 2,273,904 | 1,745,854 | 2,025,025 | 1,703,400 | 1,743,400 | 1,764,610 | -12.9% |

Winnebago County
Budget Detail - 2008
Sheriff
ALL

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|-----------------------------------|-------------------|-------------------|-------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Fees & Costs | 2 | 117 | 0 | 0 | 0 | 0 | 0 | NA |
| Board of Prisoners | 210,827 | 191,128 | 1,306,395 | 1,192,400 | 1,585,750 | 1,585,750 | 1,585,750 | 33.0% |
| Police Service | 35,757 | 20,871 | 84,620 | 0 | 81,340 | 81,340 | 81,340 | NA |
| Photographic Revenue | 0 | 0 | 0 | 21,900 | 0 | 0 | 0 | 0.0% |
| Intergovernmental Services | 246,587 | 212,117 | 1,391,015 | 1,214,300 | 1,667,090 | 1,667,090 | 1,667,090 | 37.3% |
| Grants | 0 | 604 | 0 | 0 | 0 | 0 | 0 | NA |
| Police Services | 174 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Interfund Revenues | 174 | 604 | 0 | 0 | 0 | 0 | 0 | NA |
| Sale Of Prop & Equip | 25,222 | 52,589 | 1,665 | 12,000 | 12,000 | 12,000 | 12,000 | 0.0% |
| Other Miscellaneous Revenues | 28,884 | 14,957 | 8,383 | 5,000 | 4,000 | 4,000 | 4,000 | -20.0% |
| Miscellaneous Revenues | 54,105 | 67,546 | 10,068 | 17,000 | 16,000 | 16,000 | 16,000 | -5.9% |
| TOTAL REVENUES | 2,327,782 | 2,926,194 | 3,547,553 | 3,363,232 | 3,488,709 | 3,528,709 | 3,574,919 | 6.3% |
| Regular Pay | 9,003,358 | 9,042,392 | 8,897,073 | 8,966,927 | 9,408,322 | 9,408,322 | 9,472,766 | 5.6% |
| Overtime | 875,505 | 797,280 | 606,668 | 854,893 | 750,107 | 720,107 | 656,283 | -23.2% |
| Regular Pay | 31,096 | 38,325 | 0 | 0 | 0 | 0 | 0 | NA |
| Wages | 9,909,959 | 9,877,998 | 9,503,741 | 9,821,820 | 10,158,429 | 10,128,429 | 10,129,049 | 3.1% |
| Fringe Benefits | 4,416,074 | 4,532,040 | 4,487,097 | 4,393,454 | 4,853,421 | 4,853,421 | 4,853,720 | 10.5% |
| Unemployment Comp | 0 | 0 | 39,135 | 52,324 | 0 | 0 | 0 | 0.0% |
| Fringes | 4,416,074 | 4,532,040 | 4,526,231 | 4,445,778 | 4,853,421 | 4,853,421 | 4,853,720 | 9.2% |
| Total Labor Costs | 14,326,034 | 14,410,039 | 14,029,973 | 14,267,598 | 15,011,850 | 14,981,850 | 14,982,769 | 5.0% |
| Registration & Tuition | 38,210 | 38,669 | 15,160 | 37,658 | 43,021 | 43,021 | 43,021 | 14.2% |
| Automobile Allowance | 1,606 | 182 | 1,682 | 0 | 0 | 0 | 0 | NA |
| Commercial Travel | 1,185 | 3,031 | 1,139 | 0 | 0 | 0 | 0 | NA |
| Meals | 15,734 | 7,347 | 4,548 | 9,229 | 9,797 | 7,797 | 7,797 | -15.5% |
| Lodging | 16,278 | 6,372 | 3,416 | 4,557 | 5,774 | 4,774 | 4,774 | 4.8% |
| Other Travel Exp | 1,332 | 4,468 | 8,007 | 500 | 360 | 360 | 360 | -28.0% |

**Winnebago County
Budget Detail - 2008
Sheriff
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Other Travel Budget Adjustment | 0 | 0 | 300 | 0 | 0 | 0 | 0 | NA |
| Travel | <u>74,344</u> | <u>60,069</u> | <u>34,251</u> | <u>51,944</u> | <u>58,952</u> | <u>55,952</u> | <u>55,952</u> | <u>7.7%</u> |
| Other Equipment | <u>443,399</u> | <u>494,628</u> | <u>93,423</u> | <u>154,823</u> | <u>419,793</u> | <u>327,637</u> | <u>419,793</u> | <u>171.1%</u> |
| Capital | <u>443,399</u> | <u>494,628</u> | <u>93,423</u> | <u>154,823</u> | <u>419,793</u> | <u>327,637</u> | <u>419,793</u> | <u>171.1%</u> |
| Office Expenses | | | | | | | | |
| Office Supplies | 7,386 | 12,477 | 16,237 | 10,000 | 11,030 | 11,030 | 11,030 | 10.3% |
| Stationery and Forms | 2,257 | 1,922 | 2,057 | 2,360 | 2,260 | 2,260 | 2,260 | -4.2% |
| Printing Supplies | 7,931 | 8,457 | 10,359 | 9,250 | 9,250 | 9,250 | 9,250 | 0.0% |
| Print & Duplicate | 195 | 1,246 | 56 | 1,100 | 1,050 | 1,050 | 1,050 | -4.5% |
| Postage and Box Rent | 247 | 424 | 507 | 550 | 500 | 500 | 500 | -9.1% |
| Computer Supplies | 10,338 | 9,785 | 2,953 | 4,200 | 3,265 | 3,265 | 3,265 | -22.3% |
| Computer Software | 317 | 371 | 0 | 1,440 | 11,506 | 11,506 | 11,506 | 699.0% |
| Advertising | 0 | 80 | 140 | 200 | 200 | 200 | 200 | 0.0% |
| Subscriptions | 1,368 | 1,217 | 216 | 1,150 | 700 | 700 | 700 | -39.1% |
| Membership Dues | 2,427 | 1,662 | 1,472 | 2,200 | 1,740 | 1,740 | 1,740 | -20.9% |
| Publish Legal Notices | 111 | 0 | 0 | 100 | 100 | 100 | 100 | 0.0% |
| Photo Processing | 5,263 | 4,758 | 4,415 | 5,422 | 4,122 | 4,122 | 2,450 | -54.8% |
| Promotions-Airport | 0 | 0 | 57 | 0 | 0 | 0 | 0 | NA |
| Operating Expenses | | | | | | | | |
| Outreach | 13 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Telephone | 150,351 | 130,791 | 140,545 | 131,700 | 139,500 | 139,500 | 139,500 | 5.9% |
| Household Supplies | 24,292 | 29,243 | 41 | 7,525 | 5,375 | 5,375 | 5,375 | -28.6% |
| Clothing & Uniforms | 38,700 | 23,582 | 86,332 | 63,490 | 98,675 | 98,675 | 98,675 | 55.4% |
| Professional Supplies | 34,662 | 54,327 | 46,240 | 64,216 | 84,408 | 84,408 | 84,408 | 31.4% |
| Food | 72 | 693 | 12 | 350 | 400 | 400 | 400 | 14.3% |
| Small Equipment | 75,590 | 27,018 | 63,876 | 40,635 | 44,288 | 44,288 | 42,288 | 4.1% |
| Medical Supplies | 166,113 | 112,804 | 133,081 | 18,948 | 31,900 | 31,900 | 7,400 | -60.9% |
| Hygiene Supplies | 13,025 | 20,103 | 8,870 | 9,000 | 9,000 | 9,000 | 0 | 0.0% |
| Investigation Expense | 31,036 | 27,524 | 4,369 | 10,800 | 10,600 | 10,600 | 10,600 | 0.0% |
| Crime Prevention Expense | 5,659 | 3,407 | 604 | 0 | 0 | 0 | 0 | NA |
| Vehicle Lease-Other | 38 | 0 | 143 | 400 | 300 | 300 | 300 | -25.0% |
| Commercial Travel-Other | 2,450 | 0 | 3,152 | 3,600 | 3,600 | 3,600 | 3,600 | 0.0% |
| Meals-Other | 0 | 0 | 13 | 100 | 100 | 100 | 100 | 0.0% |

**Winnebago County
Budget Detail - 2008
Sheriff
ALL**

| <u>Description</u> | <u>2004 ACTUAL</u> | <u>2005 ACTUAL</u> | <u>2006 ACTUAL</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 REQUEST BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> | <u>% Change From 2007 Adopted to 2008 Adopted</u> |
|------------------------------|------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Materials for Resale | (2,479) | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Construction Supplies | | | | | | | | |
| Small Hardware | 230 | 183 | 23 | 1,200 | 700 | 700 | 700 | -41.7% |
| Maintenance Supplies | | | | | | | | |
| Other Elect. Products | 0 | 0 | 28 | 0 | 0 | 0 | 0 | NA |
| Plumbing Products | 0 | 0 | 19 | 0 | 0 | 0 | 0 | NA |
| Motor Fuel | 134,023 | 179,834 | 209,166 | 229,000 | 229,000 | 229,000 | 229,000 | 0.0% |
| Lubricants | 1,139 | 1,095 | 845 | 1,950 | 850 | 850 | 850 | -56.4% |
| Tires & Batteries | 12,538 | 11,145 | 15,656 | 17,508 | 16,300 | 16,300 | 16,300 | -6.9% |
| Utilities | | | | | | | | |
| Power and Light | 170 | 137 | 167 | 190 | 150 | 150 | 150 | -21.1% |
| Contractual Services | | | | | | | | |
| Medical and Dental | 250,482 | 188,072 | 140,572 | 163,867 | 149,000 | 149,000 | 99,000 | -39.6% |
| Pest Extermination | 635 | 667 | 342 | 1,270 | 1,000 | 1,000 | 1,000 | -21.3% |
| Vehicle Repairs | 58,006 | 63,859 | 101,757 | 105,821 | 108,963 | 108,963 | 108,963 | 3.0% |
| Equipment Repairs | 92,795 | 159,592 | 84,564 | 61,928 | 72,428 | 72,428 | 72,428 | 17.0% |
| Grounds Maintenance | 0 | 125 | 0 | 2,000 | 0 | 0 | 0 | 0.0% |
| Boarding of Prisoners | 0 | 0 | 55 | 0 | 0 | 0 | 0 | NA |
| Data Processing | 0 | 0 | 143,241 | 0 | 0 | 0 | 0 | NA |
| Professional Service | 68,812 | 205,857 | 779,499 | 782,178 | 511,914 | 511,914 | 513,384 | -34.4% |
| Collection Services | 0 | 0 | 0 | 9,000 | 16,000 | 16,000 | 16,000 | 77.8% |
| Food Service | 390,945 | 474,485 | 446,122 | 449,732 | 463,153 | 463,153 | 463,153 | 3.0% |
| Other Contract Serv. | 102,181 | 67,767 | 168,715 | 664,634 | 943,823 | 913,823 | 930,374 | 40.0% |
| Administration Fee | 0 | 5 | 120 | 0 | 0 | 0 | 0 | NA |
| Building Rental | 680 | 680 | 720 | 720 | 720 | 720 | 720 | 0.0% |
| Rental Expenses | | | | | | | | |
| Equipment Rental | 17,130 | 17,580 | 13,050 | 18,000 | 13,500 | 13,500 | 13,500 | -25.0% |
| Other Rents and Leases | 4,648 | 4,644 | 2,775 | 3,000 | 5,000 | 5,000 | 5,000 | 66.7% |
| Insurance | | | | | | | | |
| Prop & Liab Insurance | 30 | 120 | 155 | 0 | 0 | 0 | 0 | NA |
| Operating Licenses & Fees | 697 | 1,260 | 381 | 3,545 | 1,545 | 1,545 | 1,545 | -56.4% |
| Other Sundry & Fixed Charges | | | | | | | | |
| Operating Grants | 64,800 | 64,812 | 89,979 | 92,800 | 91,800 | 91,800 | 89,979 | -3.0% |
| Other Miscellaneous | 0 | 34 | 20 | 0 | 0 | 0 | 0 | NA |

**Winnebago County
Budget Detail - 2008
Sheriff
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------------|--------------------------|--------------------------|--------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Interfund Expenses | | | | | | | | |
| Print & Duplicate | 36,009 | 37,696 | 36,082 | 33,200 | 32,850 | 32,850 | 32,850 | -1.1% |
| Postage and Box Rent | 7,831 | 8,391 | 8,194 | 15,000 | 15,000 | 15,000 | 15,000 | 0.0% |
| Computer Software | 0 | 0 | 0 | 500 | 0 | 0 | 0 | 0.0% |
| Medical and Dental | 15,719 | 13,659 | 14,448 | 18,000 | 18,000 | 15,000 | 10,000 | -44.4% |
| Equipment Repairs | 4,125 | 4,257 | 4,257 | 4,323 | 4,257 | 4,257 | 4,257 | -1.5% |
| Data Processing | 0 | 0 | 0 | 2,300 | 0 | 0 | 0 | 0.0% |
| Prop. & Liab. Insurance | 145,800 | 155,559 | 0 | 117,691 | 161,830 | 161,830 | 161,830 | 37.5% |
| Other Operating Expenses | <u>1,986,789</u> | <u>2,133,407</u> | <u>2,786,699</u> | <u>3,187,893</u> | <u>3,331,652</u> | <u>3,298,652</u> | <u>3,222,680</u> | <u>1.1%</u> |
| TOTAL EXPENSES | <u><u>16,830,566</u></u> | <u><u>17,098,143</u></u> | <u><u>16,944,346</u></u> | <u><u>17,662,258</u></u> | <u><u>18,822,247</u></u> | <u><u>18,664,091</u></u> | <u><u>18,681,194</u></u> | <u><u>5.8%</u></u> |
| LEVY BEFORE ADJUSTMENTS | <u><u>14,502,783</u></u> | <u><u>14,171,949</u></u> | <u><u>13,396,793</u></u> | <u><u>14,299,026</u></u> | <u><u>15,333,538</u></u> | <u><u>15,135,382</u></u> | <u><u>15,106,275</u></u> | <u><u>5.8%</u></u> |

SHERIFF PROGRAM BUDGETS

| COST CENTER NAME | NUMBER | LABOR | TRAVEL & MEETINGS | CAPITAL | OTHER EXPENSES | TOTAL EXPENSES | REVENUES | TOTALS BY YEAR | | | ANNUAL PERCENT INCREASES | |
|---------------------|--------|-------------------|----------------------|----------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|-----------------------------|----------------------|
| | | | | | | | | 2008 ADOPTED | 2007 ADOPTED | 2006 ADOPTED | 2008 OVER 2007 | 2007 OVER 2006 |
| SHERIFF | | | | | | | | | | | | |
| Administrative | 110 | 2,021,903 | 400 | | 308,692 | 2,330,995 | | 2,330,995 | 2,224,754 | 1,852,679 | 4.8 | 20.1 |
| Revenues | 110 | | | | | | 212,250 | (212,250) | (204,050) | (59,250) | 4.0 | 244.4 |
| Patrol | 112 | 3,216,873 | | 321,074 | 367,675 | 3,905,622 | | 3,905,622 | 3,521,279 | 3,205,507 | 10.9 | 9.9 |
| Revenues | 112 | | | | | | 168,200 | (168,200) | (75,000) | (51,000) | 124.3 | 47.1 |
| Detective | 113 | 599,850 | | 55,859 | 133,834 | 789,543 | | 789,543 | 710,604 | 610,033 | 11.1 | 16.5 |
| Revenues | 113 | | | | | | 92,340 | (92,340) | (83,544) | (32,000) | 10.5 | 161.1 |
| Community Services | 114 | 80,553 | | | 3,744 | 84,297 | | 84,297 | 2,407 | 151,060 | 3402.2 | (98.4) |
| Revenues | 114 | | | | | | 3,219 | (3,219) | (2,407) | - | N/A | N/A |
| Reserves | 115 | 82,400 | | | 8,576 | 90,976 | | 90,976 | 8,826 | 9,090 | 930.8 | (2.9) |
| Revenues | 115 | | | | | | 45,000 | (45,000) | (40,000) | (60,000) | 12.5 | (33.3) |
| 911 | 116 | 2,039,927 | | 17,635 | 224,696 | 2,282,258 | | 2,282,258 | 2,197,593 | 2,083,698 | 3.9 | 5.5 |
| Revenues | 116 | | | | | | 215,600 | (215,600) | (189,000) | (212,369) | N/A | N/A |
| Boat Patrol | 117 | 20,480 | | | 23,705 | 44,185 | | 44,185 | 122,604 | 101,952 | (64.0) | 20.3 |
| Revenues | 117 | | | | | | 28,000 | (28,000) | (36,100) | (37,000) | (22.4) | (2.4) |
| Snow Patrol | 118 | - | | | | | | - | - | 800 | NA | (100.0) |
| Revenues | 118 | | | | | | | - | - | (10,500) | NA | (100.0) |
| Training | 119 | - | 53,952 | | 82,961 | 136,913 | | 136,913 | 110,082 | 108,711 | 24.4 | 1.2 |
| Revenues | 119 | | | | | | 28,000 | (28,000) | (27,000) | (29,000) | 3.7 | (6.9) |
| Jail | 120 | 6,920,783 | 1,600 | 25,225 | 2,068,797 | 9,016,405 | | 9,016,405 | 8,764,129 | 8,655,517 | 2.9 | 1.3 |
| Revenues | 120 | | | | | | 2,782,310 | (2,782,310) | (2,706,131) | (2,713,213) | 2.8 | (0.3) |
| Grand Totals | | 14,982,769 | 55,952 | 419,793 | 3,222,680 | 18,681,194 | 3,574,919 | 15,108,275 | 14,299,026 | 13,574,715 | 5.6 | 5.3 |

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2008

| <u>Department</u> | <u>Description</u> | <u>Quant</u> | <u>Special Equip (Note)</u> | <u>Other</u> | <u>Capital Outlay</u> |
|-------------------|--|--------------|-----------------------------|----------------|-----------------------|
| Sheriff's Office | | | | | |
| Patrol | Squad cars | 12 | | 276,468 | 276,468 |
| | Mobile laptop computer w/docking station | 8 | 44,606 | | 44,606 |
| Dispatch | Mobile data unit | 1 | | 17,635 | 17,635 |
| Detective | Crime scene light source alternative | 1 | | 13,950 | 13,950 |
| | Squad cars | 2 | | 30,758 | 30,758 |
| | Mobile laptop computer w/docking station | 2 | 11,151 | | 11,151 |
| Jail | Transport vehicle | 1 | | 17,525 | 17,525 |
| | DVR replacement | 1 | | 7,700 | 7,700 |
| | | 28 | 55,757 | 364,036 | 419,793 |

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

JAIL IMPROVEMENTS FUND

2008 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 | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 91,361 | 108,166 | 227,000 | 185,000 | 185,000 |
| Labor | - | - | - | - | - |
| Travel | - | - | - | - | - |
| Capital | - | - | 42,000 | - | - |
| Other Expenditures | 40,055 | 149,830 | 189,089 | 185,000 | 201,100 |
| Total Expenditures | 40,055 | 149,830 | 231,089 | 185,000 | 201,100 |
| Levy Before Adjustments | (51,306) | 41,664 | 4,089 | - | 16,100 |
| Adjustments | 51,306 | (41,664) | (4,089) | - | (16,100) |
| Net Levy After Adjustments | - | - | - | - | - |

**Winnebago County
Budget Detail - 2008
Jail Improvement Fund
100 - 125**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Jail Assessments | 195,743 | 177,142 | 174,725 | 185,000 | 185,000 | 185,000 | 185,000 | 0.0% |
| Fines & Fortetures | 195,743 | 177,142 | 174,725 | 185,000 | 185,000 | 185,000 | 185,000 | 0.0% |
| TOTAL REVENUES | 195,743 | 177,142 | 174,725 | 185,000 | 185,000 | 185,000 | 185,000 | 0.0% |
| Witness Expense | 285 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Wages | 285 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Fringes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Total Labor Costs | 285 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Office Expenses | | | | | | | | |
| Subscriptions | 0 | 0 | 1,783 | 2,150 | 2,700 | 2,700 | 2,700 | 25.6% |
| Operating Expenses | | | | | | | | |
| Household Supplles | 0 | 335 | 24,536 | 41,310 | 42,000 | 42,000 | 42,000 | 1.7% |
| Clothing & Uniforms | 21,308 | 15,386 | 21,688 | 58,379 | 58,522 | 58,522 | 58,522 | 0.2% |
| Linen | 2,636 | 3,024 | 5,741 | 19,410 | 17,279 | 17,279 | 17,279 | -11.0% |
| Dishes and Utensils | 98 | 0 | 176 | 4,640 | 4,640 | 4,640 | 4,640 | 0.0% |
| Small Equipment | 9,081 | 1,580 | 8,872 | 8,765 | 9,752 | 9,752 | 11,752 | 34.1% |
| Hygiene Supplles | 3,946 | 749 | 6,771 | 9,470 | 9,732 | 9,732 | 18,732 | 97.8% |
| Contractual Services | | | | | | | | |
| Equipment Repairs | 0 | 0 | 466 | 1,750 | 1,750 | 1,750 | 1,750 | 0.0% |
| Professional Service | 0 | 0 | 0 | 0 | 0 | 0 | 5,100 | NA |
| Other Contract Serv. | 5,000 | 6,698 | 8,456 | 39,126 | 38,000 | 38,000 | 38,000 | -2.9% |
| Interfund Expenses | | | | | | | | |
| Print & Duplicate | 0 | 0 | 0 | 0 | 625 | 625 | 625 | NA |

**Winnebago County
Budget Detail - 2008
Jail Improvement Fund
100 - 125**

| <u>Description</u> | <u>2004 ACTUAL</u> | <u>2005 ACTUAL</u> | <u>2006 ACTUAL</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 REQUEST BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> | <u>% Change From 2007 Adopted to 2008 Adopted</u> |
|--------------------------------|------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Other Operating Transfers | | | | | | | | |
| Other Transfers Out | 0 | 200,000 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Operating Expenses | 42,070 | 227,772 | 78,489 | 185,000 | 185,000 | 185,000 | 201,100 | 8.7% |
| TOTAL EXPENSES | 42,358 | 227,772 | 78,489 | 185,000 | 185,000 | 185,000 | 201,100 | 8.7% |
| LEVY BEFORE ADJUSTMENTS | (153,387) | 50,630 | (98,236) | 0 | 0 | 0 | 16,100 | NA |

COUNTY CORONER

Department: 100-105 Fund: General Fund
2008 BUDGET NARRATIVE

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

TELEPHONE: 236-4804

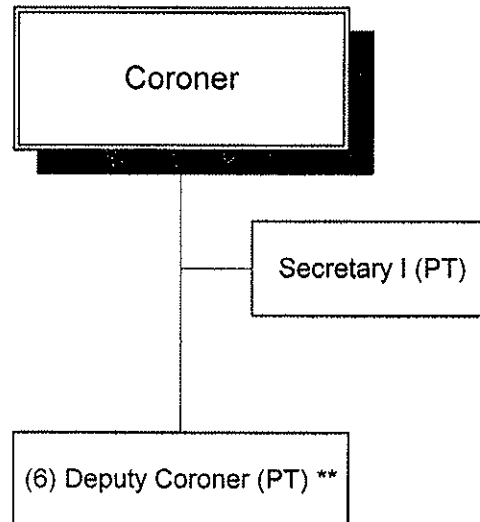
MISSION STATEMENT:

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, including notification of next of kin.
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
2008 BUDGET NARRATIVE

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

TELEPHONE: 236-4804

2007 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. P. Douglas Kelley and Dr. Susan Venuti have become the Fond du Lac County Medical Examiners and we work primarily with them as our pathologists.
4. Continued to be a leader in the state with regard to tissue, organ and eye donations.
5. Continued presentations at area schools and for local groups who show an interest.

2008 GOALS & OBJECTIVES:

1. Continue providing the highest standards of death investigations to our community in the most respectful and cost-effective manner.
2. Continue updating and improving the Winnebago County Coroner database.
3. Develop a consortium in the Fox Valley (with the assistance of Dr. Douglas Kelley) for training deputies.
4. Purchase digital camera equipment.
5. Purchase a scanner and color printer.

CORONER

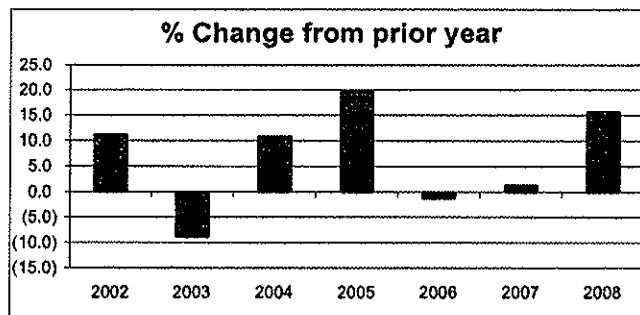
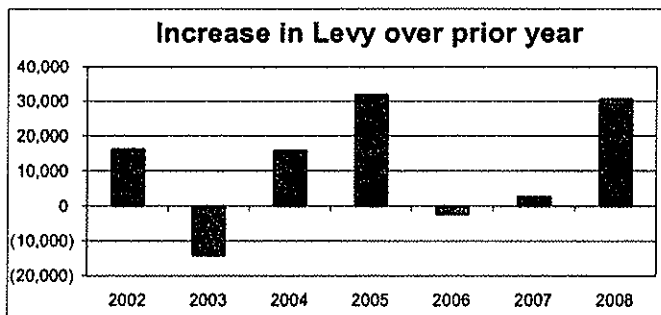
2008 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| 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 2008.

COUNTY LEVY: The tax levy for 2008 is \$225,346, an increase of \$30,637 or 15.7% over 2007.



SIGNIFICANT CHANGES:

Labor and Fringes – Increase of \$11,887 or 10.2%, \$5,400 is for increase in deputy per diem. The remaining \$6,487 due to normal wage and associated fringe increases.

Medical and Dental - Increase of \$3,000 because of more lab cost related to increase number of autopsies.

Pathology Services – Increase of \$20,000 is too more closely reflect history.

**Financial Summary
Coroner**

| Items | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 40,388 | 87,000 | 87,000 | 87,000 | 90,000 |
| Labor | 81,648 | 159,399 | 165,189 | 151,189 | 163,076 |
| Travel | 3,226 | 30,300 | 8,300 | 8,300 | 8,300 |
| Capital | - | - | - | - | - |
| Other Expenditures | 71,197 | 145,473 | 122,220 | 122,220 | 143,970 |
| Total Expenditures | 156,071 | 335,172 | 295,709 | 281,709 | 315,346 |
| Levy Before Adjustments | 115,683 | 248,172 | 208,709 | 194,709 | 225,346 |
| Adjustments | - | - | - | - | - |
| Net Levy After Adjustments | 115,683 | 248,172 | 208,709 | 194,709 | 225,346 |

**Winnebago County
Budget Detail - 2008
Coroner
100 - 105**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Fees And Costs | 43,262 | 54,855 | 99,562 | 87,000 | 90,000 | 90,000 | 90,000 | 3.4% |
| Reimbursed Costs | 51 | 87 | 84 | 0 | 0 | 0 | 0 | NA |
| Public Services | 43,313 | 54,942 | 99,646 | 87,000 | 90,000 | 90,000 | 90,000 | 3.4% |
| TOTAL REVENUES | 43,313 | 54,942 | 99,646 | 87,000 | 90,000 | 90,000 | 90,000 | 3.4% |
| Regular Pay | 66,188 | 69,582 | 67,341 | 69,857 | 73,184 | 73,184 | 73,184 | 4.8% |
| Other Per Diem | 42,670 | 47,400 | 51,025 | 50,400 | 59,000 | 55,400 | 55,400 | 9.9% |
| Wages | 108,858 | 116,982 | 118,366 | 120,257 | 132,184 | 128,584 | 128,584 | 6.9% |
| Fringe Benefits | 27,793 | 28,533 | 30,711 | 30,932 | 34,492 | 34,492 | 34,492 | 11.5% |
| Fringes | 27,793 | 28,533 | 30,711 | 30,932 | 34,492 | 34,492 | 34,492 | 11.5% |
| Total Labor Costs | 136,651 | 145,515 | 149,077 | 151,189 | 166,676 | 163,076 | 163,076 | 7.9% |
| Registration & Tuition | 300 | 325 | 775 | 1,200 | 1,200 | 1,200 | 1,200 | 0.0% |
| Automobile Allowance | 3,908 | 6,296 | 4,204 | 6,000 | 28,000 | 6,000 | 6,000 | 0.0% |
| Commercial Travel | 0 | 0 | 373 | 0 | 0 | 0 | 0 | NA |
| Meals | 190 | 170 | 228 | 300 | 300 | 300 | 300 | 0.0% |
| Lodging | 496 | 310 | 751 | 800 | 800 | 800 | 800 | 0.0% |
| Other Travel Exp | 0 | 0 | 64 | 0 | 0 | 0 | 0 | NA |
| Travel | 4,894 | 7,101 | 6,396 | 8,300 | 30,300 | 8,300 | 8,300 | 0.0% |
| Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Office Expenses | | | | | | | | |
| Office Supplies | 451 | 217 | 119 | 300 | 300 | 300 | 300 | 0.0% |
| Stationery and Forms | 117 | 277 | 343 | 250 | 250 | 250 | 250 | 0.0% |
| Printing Supplies | 46 | 46 | 97 | 50 | 50 | 50 | 50 | 0.0% |
| Postage and Box Rent | 34 | 48 | 51 | 48 | 48 | 48 | 48 | 0.0% |
| Computer Supplies | 0 | 117 | 0 | 150 | 150 | 150 | 150 | 0.0% |
| Subscriptions | 93 | 64 | 117 | 100 | 100 | 100 | 100 | 0.0% |
| Membership Dues | 205 | 320 | 315 | 320 | 320 | 320 | 320 | 0.0% |
| Photo Processing | 424 | 247 | 85 | 300 | 300 | 300 | 300 | 0.0% |
| Operating Expenses | | | | | | | | |

**Winnebago County
Budget Detail - 2008**

**Coroner
100 - 105**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|---------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Telephone | 9,318 | 10,203 | 9,054 | 10,000 | 10,000 | 9,000 | 9,000 | -10.0% |
| Clothing & Uniforms | 395 | 662 | 1,392 | 400 | 800 | 800 | 800 | 100.0% |
| Professional Supplies | 789 | 459 | 384 | 800 | 800 | 800 | 800 | 0.0% |
| Small Equipment | 10 | 365 | 2,924 | 1,100 | 1,100 | 600 | 600 | -45.5% |
| Medical Supplies | 1,351 | 1,597 | 2,156 | 2,000 | 2,000 | 2,000 | 2,000 | 0.0% |
| Investigation Expense | 0 | 10 | 0 | 0 | 0 | 0 | 0 | NA |
| Contractual Services | | | | | | | | |
| Medical and Dental | 26,180 | 36,681 | 24,177 | 22,000 | 25,000 | 25,000 | 25,000 | 13.6% |
| Vehicle Repairs | (1,122) | 709 | 3,255 | 500 | 500 | 500 | 500 | 0.0% |
| Equipment Repairs | 0 | 0 | 0 | 200 | 200 | 0 | 0 | 0.0% |
| Pathology Services | 81,675 | 62,374 | 90,091 | 80,000 | 100,000 | 100,000 | 100,000 | 25.0% |
| Other Sundry & Fixed Charges | | | | | | | | |
| Other Miscellaneous | 29 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Interfund Expenses | | | | | | | | |
| Printing Supplies | 0 | 0 | 0 | 75 | 75 | 75 | 75 | 0.0% |
| Print & Duplicate | 304 | 293 | 274 | 150 | 200 | 200 | 200 | 33.3% |
| Postage and Box Rent | 156 | 133 | 263 | 250 | 250 | 250 | 250 | 0.0% |
| Motor Fuel | 1,490 | 1,827 | 1,806 | 2,000 | 2,000 | 2,000 | 2,000 | 0.0% |
| Equipment Repairs | 66 | 66 | 66 | 120 | 120 | 120 | 120 | 0.0% |
| Prop. & Liab. Insurance | 1,368 | 1,535 | 0 | 1,107 | 1,107 | 1,107 | 1,107 | 0.0% |
| Other Operating Expenses | 123,380 | 118,250 | 136,967 | 122,220 | 145,670 | 143,970 | 143,970 | 17.8% |
| TOTAL EXPENSES | 264,925 | 270,866 | 292,439 | 281,709 | 342,646 | 315,346 | 315,346 | 11.9% |
| LEVY BEFORE ADJUSTMENTS | 221,612 | 215,924 | 192,793 | 194,709 | 252,646 | 225,346 | 225,346 | 15.7% |

EMERGENCY MANAGEMENT

Department: 100-107 Fund: General Fund
2008 BUDGET NARRATIVE

DEPARTMENT HEAD: Linda Kollmann
LOCATION: Winnebago County
4311 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-7464

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.

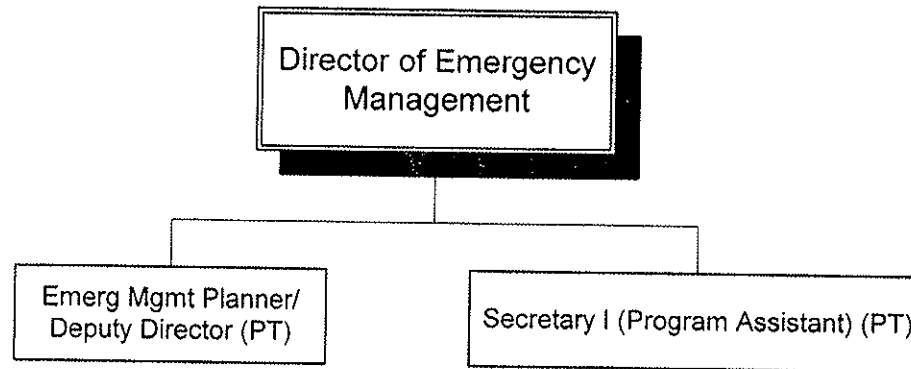
EMERGENCY PLANNING AND COMMUNITY RIGHT-TO-KNOW COMPUTER & HAZMAT EQUIPMENT GRANT: Provides funding for HAZMAT (Hazardous Materials) planning, training and equipment.

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
2008 BUDGET NARRATIVE

DEPARTMENT HEAD: Linda Kollmann
LOCATION: Winnebago County
4311 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-7463

2007 ACCOMPLISHMENTS:

1. Oshkosh Area School District (OASD) "Multi-Hazard in Schools" planning efforts continued successfully through 2007.
2. Working now with Menasha School District to implement an Emergency Response plan using Oshkosh's completed plan as a template.
3. Coordinated "NIMS" training countywide with Department Heads, Local Officials and First Responders.
4. Progress continues slowly between the County, City and State of Wisconsin with Evacuation Planning while waiting for guidance from the State.
5. Working with public safety officials in areas of planning, exercising and equipment acquisitions.
6. Purchase of three (3) new sirens for placement at new sites with ongoing maintenance of all sirens.
7. Conducted a functional exercise on June 7, 2007 with a partially activated Emergency Operations Center by setting up, testing phone lines, and communication.
8. Participated in the Oshkosh Postal Service Exercise on May 16, 2007, the Oshkosh Public Health Pandemic Exercise on August 9, 2007 and the DACC tabletop exercise on Pandemic Flu on June 19, 2007.
9. Successful closeout of the FY 2005 -- 2nd round Interoperability Equipment Grant for the Winnebago County Sheriff's Department and the Oshkosh Police Department.
10. Participated in two "Emergency Response" tabletop exercises - one at the Winneconne Department of Public Works on March 1, 2007 and the other with the Town of Algoma Public Works on May 2007.
11. Participated in the "Wisconsin EMS Emergency Preparedness Plan" regional tabletop exercise held in June 2007.

2008 GOALS & OBJECTIVES:

- 1. Work with Parkview Health Center, and contractor hired through a grant, on their move to the new building.**
- 2. Identify new sources of Emergency Management and Homeland Security grants while assisting other agencies with their grant development.**
- 3. Continue the process of "Regional Evacuation Planning".**
- 4. Purchase of two (2) additional new sirens with ongoing siren maintenance countywide.**
- 5. Continue to coordinate "National Incident Management System" (NIMS) training and compliance.**
- 6. Update the "County Emergency Operations Plan" and distribute to all emergency officials and department heads.**
- 7. Continue the process of "School Emergency Planning" with the Menasha School District which will include a Tabletop Exercise.**
- 8. Offer training to town and village chairpersons, supervisors and clerks on "Disaster Response Procedures".**
- 9. Continue with local training for Winnebago County 1st Responders.**

EMERGENCY MANAGEMENT

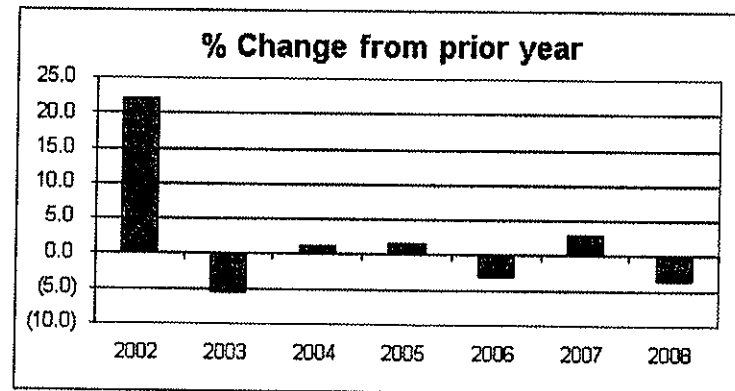
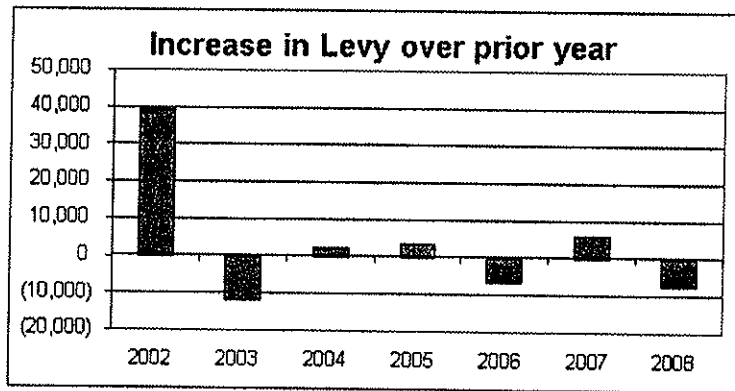
2008 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| Full Time | 0 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 |
| Part Time | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 |
| Total | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

The deputy emergency director position is moved to part time.

COUNTY LEVY: The tax levy for 2008 is \$200,836, a decrease of \$7,313 or 3.5% under 2007.



SIGNIFICANT CHANGES:

Grant revenue - Up \$65,000 for two new grants for the Park View Health Center move and consultant cost to update the County's Hazard Mitigation plan.

Total Labor Cost - There is a decrease in this category of \$8,608 due to reduction of deputy position to part-time.

Other equipment - There is a decrease of \$9,562 due to only replacing two sirens in 2008 down from three in 2007.

Equipment repairs - This account will have a reduction of \$3,300 because of lower repair cost on equipment is being projected.

Professional Services - This account will be up \$72,000 because of the two new grants for the Park View Health Center move and consultant cost to update the County's Hazard Mitigation plan.

Operating Grants - This account increased by \$8,000 because of additional grant funding that is passed through to other governmental unit.

**Financial Summary
Emergency Management**

| Items | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 10,033 | 92,710 | 138,834 | 92,710 | 157,361 |
| Labor | 94,806 | 192,159 | 192,159 | 192,159 | 183,070 |
| Travel | 1,380 | 2,330 | 2,330 | 2,330 | 4,353 |
| Capital | - | 39,562 | 39,562 | 39,562 | 30,000 |
| Other Expenditures | 13,107 | 65,058 | 112,932 | 66,808 | 140,774 |
| Total Expenditures | 109,294 | 299,109 | 346,983 | 300,859 | 358,197 |
| Levy Before Adjustments | 99,261 | 206,399 | 208,149 | 208,149 | 200,836 |
| Adjustments | - | - | - | - | - |
| Net Levy After Adjustments | 99,261 | 206,399 | 208,149 | 208,149 | 200,836 |

**Winnebago County
Budget Detail - 2008
Emergency Management
100 - 107**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| EMA Grant | 50,247 | 43,020 | 45,601 | 45,675 | 44,724 | 44,724 | 44,724 | -2.1% |
| EPCRA Grant | 35,183 | 28,309 | 65,945 | 47,035 | 47,637 | 47,637 | 47,637 | 1.3% |
| Grants | 552,967 | 335,523 | 17,529 | 0 | 65,000 | 65,000 | 65,000 | NA |
| Intergovernmental | 638,397 | 406,853 | 129,075 | 92,710 | 157,361 | 157,361 | 157,361 | 69.7% |
| TOTAL REVENUES | 638,397 | 406,853 | 129,075 | 92,710 | 157,361 | 157,361 | 157,361 | 69.7% |
| Regular Pay | 120,485 | 125,451 | 130,076 | 134,737 | 125,229 | 125,229 | 125,229 | -7.1% |
| Overtime | 180 | 0 | 0 | 761 | 0 | 0 | 0 | 0.0% |
| Other Per Diem | 80 | 80 | 120 | 420 | 1,150 | 1,150 | 1,150 | 173.8% |
| Wages | 120,744 | 125,531 | 130,196 | 135,918 | 126,379 | 126,379 | 126,379 | -7.0% |
| Fringe Benefits | 51,105 | 53,503 | 55,376 | 56,241 | 56,691 | 56,691 | 56,691 | 0.8% |
| Fringes | 51,105 | 53,503 | 55,376 | 56,241 | 56,691 | 56,691 | 56,691 | 0.8% |
| Total Labor Costs | 171,850 | 179,034 | 185,572 | 192,159 | 183,070 | 183,070 | 183,070 | -4.7% |
| Registration & Tuition | 999 | 716 | 601 | 750 | 900 | 900 | 900 | 20.0% |
| Automobile Allowance | 880 | 894 | 527 | 800 | 1,500 | 2,000 | 2,000 | 150.0% |
| Meals | 228 | 443 | 53 | 204 | 585 | 585 | 585 | 186.8% |
| Lodging | 0 | 434 | 62 | 576 | 868 | 868 | 868 | 50.7% |
| Other Travel Exp | 2 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Travel | 2,109 | 2,487 | 1,244 | 2,330 | 3,853 | 4,353 | 4,353 | 86.8% |
| Other Equipment | 59,254 | 50,694 | 59,800 | 39,562 | 30,000 | 30,000 | 30,000 | -24.2% |
| Capital | 59,254 | 50,694 | 59,800 | 39,562 | 30,000 | 30,000 | 30,000 | -24.2% |
| Office Expenses | | | | | | | | |
| Office Supplies | 798 | 652 | 896 | 600 | 600 | 600 | 600 | 0.0% |
| Stationery and Forms | 55 | 0 | 28 | 100 | 100 | 100 | 100 | 0.0% |
| Printing Supplies | 170 | 138 | 170 | 200 | 150 | 150 | 150 | -25.0% |
| Print & Duplicate | 0 | 0 | 0 | 0 | 200 | 200 | 200 | NA |

**Winnebago County
Budget Detail - 2008
Emergency Management
100 - 107**

| <u>Description</u> | <u>2004 ACTUAL</u> | <u>2005 ACTUAL</u> | <u>2006 ACTUAL</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 REQUEST BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> | <u>% Change From 2007 Adopted to 2008 Adopted</u> |
|-------------------------------|------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Postage and Box Rent | 101 | 9 | 29 | 25 | 25 | 25 | 25 | 0.0% |
| Computer Software | 45 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Subscriptions | 371 | 519 | 565 | 300 | 635 | 635 | 635 | 111.7% |
| Membership Dues | 45 | 20 | 50 | 70 | 70 | 70 | 70 | 0.0% |
| Publish Legal Notices | 131 | 248 | 261 | 280 | 280 | 280 | 280 | 0.0% |
| Operating Expenses | | | | | | | | |
| Telephone | 8,716 | 6,754 | 4,940 | 4,500 | 4,500 | 4,500 | 4,500 | 0.0% |
| Food | 722 | 168 | 764 | 450 | 450 | 450 | 450 | 0.0% |
| Small Equipment | 491,580 | 32,832 | 5,631 | 3,300 | 10,000 | 2,000 | 2,000 | -39.4% |
| Other Operating Supplies | 6,909 | 118 | 134 | 100 | 0 | 0 | 0 | 0.0% |
| Repairs & Maintenance | | | | | | | | |
| Maintenance - Equipment | 344 | 3,132 | 1,755 | 500 | 500 | 500 | 500 | 0.0% |
| Maintenance-Vehicles | 672 | 580 | 378 | 500 | 500 | 500 | 500 | 0.0% |
| Repair & Maintenance Supplies | 0 | 201 | 0 | 0 | 0 | 0 | 0 | NA |
| Maintenance Supplies | | | | | | | | |
| Motor Fuel | 0 | 0 | 34 | 100 | 100 | 100 | 100 | 0.0% |
| Tires & Batteries | 0 | 0 | 1,284 | 0 | 0 | 0 | 0 | NA |
| Utilities | | | | | | | | |
| Power and Light | 2,283 | 2,513 | 2,963 | 2,850 | 3,600 | 3,600 | 3,600 | 26.3% |
| Contractual Services | | | | | | | | |
| Vehicle Repairs | 466 | 21 | 74 | 250 | 100 | 100 | 100 | -60.0% |
| Equipment Repairs | 17,453 | 6,378 | 10,544 | 15,300 | 12,000 | 12,000 | 12,000 | -21.6% |
| Data Processing | 4,095 | 4,596 | 4,596 | 4,800 | 4,800 | 4,800 | 4,800 | 0.0% |
| Professional Service | 22,466 | 7,872 | 13,282 | 8,000 | 80,000 | 80,000 | 80,000 | 900.0% |
| Janitorial Services | 1,035 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Sundry & Fixed Charges | | | | | | | | |
| Operating Grants | 314,217 | 16,000 | 71,181 | 16,000 | 6,000 | 24,000 | 24,000 | 50.0% |
| Interfund Expenses | | | | | | | | |
| Print & Duplicate | 1,029 | 1,105 | 961 | 500 | 600 | 600 | 600 | 20.0% |
| Postage and Box Rent | 1,004 | 597 | 635 | 700 | 700 | 700 | 700 | 0.0% |
| Maintenance Vehicles | 426 | 1,088 | 1,253 | 1,000 | 750 | 750 | 750 | -25.0% |
| Motor Fuel | 1,552 | 1,898 | 2,133 | 1,800 | 500 | 500 | 500 | -72.2% |
| Lubricants | 42 | 50 | 51 | 50 | 50 | 50 | 50 | 0.0% |

**Winnebago County
Budget Detail - 2008
Emergency Management
100 - 107**

| <u>Description</u> | <u>2004 ACTUAL</u> | <u>2005 ACTUAL</u> | <u>2006 ACTUAL</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 REQUEST BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> | <u>% Change From 2007 Adopted to 2008 Adopted</u> |
|--------------------------------|------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Equipment Repairs | 396 | 396 | 429 | 429 | 396 | 396 | 396 | -7.7% |
| Data Processing | 396 | 0 | 0 | 500 | 0 | 0 | 0 | 0.0% |
| Prop. & Liab. Insurance | 2,808 | 2,938 | 0 | 3,604 | 3,168 | 3,168 | 3,168 | -12.1% |
| Other Operating Expenses | <u>880,328</u> | <u>90,824</u> | <u>125,019</u> | <u>66,808</u> | <u>130,774</u> | <u>140,774</u> | <u>140,774</u> | <u>110.7%</u> |
| TOTAL EXPENSES | <u>1,113,541</u> | <u>323,040</u> | <u>371,635</u> | <u>300,859</u> | <u>347,697</u> | <u>358,197</u> | <u>358,197</u> | <u>19.1%</u> |
| LEVY BEFORE ADJUSTMENTS | <u>475,145</u> | <u>(83,813)</u> | <u>242,560</u> | <u>208,149</u> | <u>190,336</u> | <u>200,836</u> | <u>200,836</u> | <u>-3.5%</u> |

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2008

| <u>Department</u> | <u>Description</u> | <u>Quant</u> | <u>Special Equip (Note)</u> | <u>Other</u> | <u>Capital Outlay</u> |
|----------------------|--------------------|--------------|-------------------------------------|--------------|---------------------------|
| Emergency Management | T-121 Siren | 1 | | 14,250 | 14,250 |
| | T-128 Siren | 1 | | 15,750 | 15,750 |
| | | 2 | - | 30,000 | 30,000 |

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> |
|---------------------------|----------------------|----------------------|-----------------------|---------------------|
| TRANSPORTATION | | | | |
| Airport | \$ 2,484,132 | \$ 939,600 | \$ (1,028,724) | \$ 515,808 |
| Highway Department | 11,798,907 | 11,114,743 | (684,164) | - |
| County Road Maintenance | 3,235,838 | 2,720,941 | - | 514,897 |
| Underground Storage Tanks | <u>10,000</u> | <u>5,000</u> | <u>(5,000)</u> | <u>-</u> |
| | <u>\$ 17,528,877</u> | <u>\$ 14,780,284</u> | <u>\$ (1,717,888)</u> | <u>\$ 1,030,705</u> |

AIRPORT

Department: 510-XXX Fund: Airport Fund
2008 BUDGET NARRATIVE

DEPARTMENT HEAD: Peter M. Moll
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.

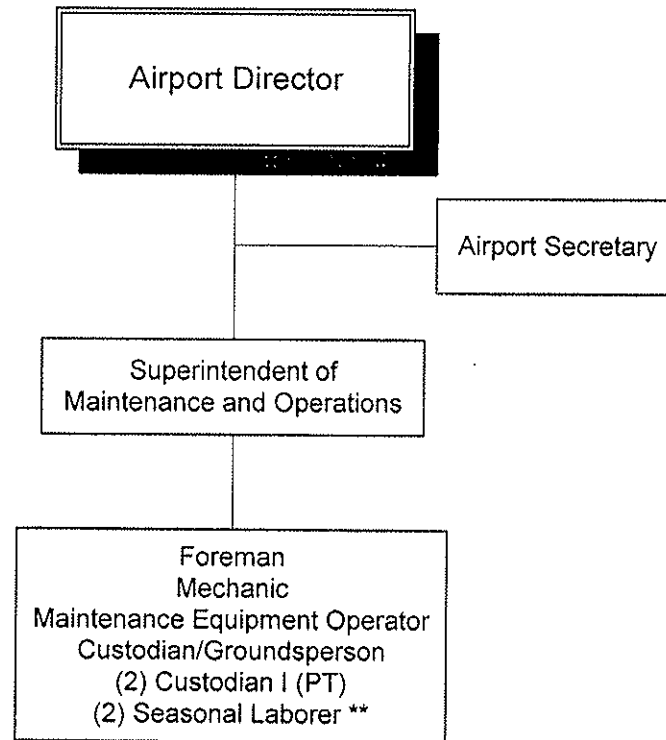
TERMINAL BUILDING Provide a central airport facility to host aviation and non-aviation related businesses and airport administration. Rent available space to concessionaires.

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
2008 BUDGET NARRATIVE

DEPARTMENT HEAD: Peter M. Moll
LOCATION: Wittman Regional Airport
525 W. 20th Avenue
Oshkosh, WI 54902-6871

TELEPHONE: 424-7777

2007 ACCOMPLISHMENTS:

1. Began construction of new Air Traffic Control Tower. This is a two-year project.
2. Began reconstruction of Runway 9/27. This project will be completed in 2008.
3. Continued pavement maintenance program with crack filling at the North T-Hangar area.
4. Repainted markings on Runway 13/31 and 4/22.
5. Acquired new commercial business for Oshkosh Corporate Hangar complex - Eagle Aviation LLC, a Light Sport Aircraft manufacturer.
6. Expansion of Orion Flight Services into two of the Oshkosh Corporate Hangar bays.
7. Completed "acquisition" and move of Oshkosh Truck Corporation corporate flight department and aircraft from Outagamie County Airport to Wittman Regional Airport.
8. Additional progress toward acquisition of additional property adjacent to the airport for future expansion/addition of commercial business.
9. Replace obsolete and failing chiller in terminal building.
10. Repair sections of Taxiway A pavement that failed due to age/subsurface degradation.
11. Acquired new snowplow blade for existing Oshkosh snowplow and rotary broom for Bobcat to achieve greater utilization of existing equipment.

2008 GOALS & OBJECTIVES:

- 1. Continue to increase revenue to move Wittman Regional Airport toward a more self-funding financial state.**
- 2. Continue to operate the airport in a safe manner while complying with budget restrictions and directives.**
- 3. Maximize the use of Federal and State monies for development to put Wittman Regional Airport in the best financially competitive and marketable position.**
- 4. Continue pavement improvements/marketing program with crack filling of East Hangar complex and painting of North T Hangar and FBO ramp areas.**
- 5. Continue partnership with Chamco and CommAvia to acquire new commercial aviation businesses and/or expand existing airport businesses.**
- 6. Complete reconstruction of Runway 9/27.**
- 7. Continue pursuit and complete acquisition of land for future development.**
- 8. Pursue proposals for additional revenue sources/tenants within the airport terminal.**
- 9. Begin investigations/discussions of ARFF equipment replacement.**
- 10. Continue work toward terminal/FBO ramp replacement through use of Federal and State funding.**
- 11. Continue with construction of Air Traffic Control Tower.**

AIRPORT

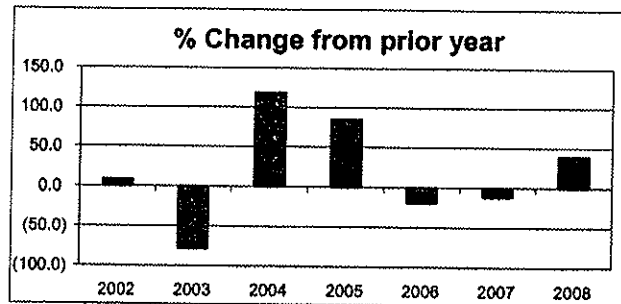
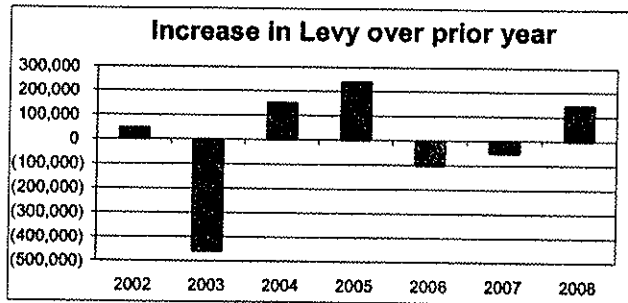
2008 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| Full Time | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| Part Time | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 |
| Total | 11 | 11 | 11 | 11 | 11 | 11 | 9 | 9 | 9 | 9 |

There are no changes to the table of organization for 2008.

COUNTY LEVY: The net tax levy for 2008 is \$515,808, an increase of \$145,474 or 39.3% from 2007. The County applied \$117,709 of reserves to offset the tax levy in 2007, if the reserves had not been applied the levy would have increased by \$27,765 or 5.7% over 2007.



SIGNIFICANT CHANGES:

REVENUE:

Rental Revenues - Increase in account of \$6,000 for new hangar rent.

Land Rental – Account will be about \$9,167 higher because of increased occupancy.

Building Rental – Account will be about \$6,164 higher because of increased occupancy.

EXPENSE:

Administration- 771

Labor and Fringes - Higher by \$26,084 because of normal wage and corresponding fringe increases.

Telephone - Lower by \$4,850 because of implementing the County phone system.

Prop. & Liab. Insurance - This account is increased by \$20,214 due to the County allocating higher premiums to the airport in 2008.

Field Maintenance- 772

Water and Sewer - This account reflects a projected increase of \$6,000 in storm water fees from the City of Oshkosh.

Grounds Maintenance - Projected that more of the projects can be done with county personnel, reduction of \$30,075.

Grounds Maintenance (Interfund) - Repair projects to be done by the Highway Department, increase of \$8,700.

Maintenance Shop- 773

Small Equipment - Increase of \$3000 to hook up the county telephone system.

Building Maintenance - Increase by \$3,000 to replace two overhead doors openers.

Terminal Building- 776

Equipment Repairs - Increase of \$9,000 because of replacing the air conditioning chiller in 2008.

Grounds Maintenance - Decrease of projected work needed in 2007.

Other Buildings – 778

Building Maintenance - Decrease by \$3,000 because of using more county resources to do repairs.

**Financial Summary
Airport Fund**

| Items | 2007 6-Month Actual | 2008 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 465,724 | 812,857 | 913,319 | 913,319 | 939,600 |
| Labor | 271,754 | 519,000 | 519,524 | 519,524 | 545,608 |
| Travel | 250 | 325 | 1,250 | 1,250 | 475 |
| Capital | - | 181,425 | 156,425 | 181,425 | 201,600 |
| Other Expenditures | 857,209 | 1,780,126 | 1,827,266 | 1,731,614 | 1,736,449 |
| Total Expenditures | 1,129,214 | 2,480,876 | 2,504,465 | 2,433,813 | 2,484,132 |
| Levy Before Adjustments | 663,489 | 1,668,019 | 1,591,146 | 1,520,494 | 1,544,532 |
| Adjustments | (575,080) | (1,150,160) | (1,150,160) | (1,150,160) | (1,028,724) |
| Net Levy After Adjustments | 88,409 | 517,859 | 440,986 | 370,334 | 515,808 |

**Winnebago County
Budget Detail - 2008
Airport Fund
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------------|------------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Grants | 200,000 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Intergovernmental | 200,000 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Rental Revenues | 22,509 | 36,553 | 45,949 | 30,000 | 35,000 | 36,000 | 36,000 | 20.0% |
| Airport Landing Fees | 500 | 5,630 | 4,223 | 2,000 | 2,000 | 2,000 | 2,000 | 0.0% |
| Fuel Flowage Fee | 54,418 | 51,111 | 58,424 | 52,000 | 52,100 | 52,100 | 52,100 | 0.2% |
| Land Rental - Airport | 322,806 | 347,374 | 327,949 | 358,733 | 365,000 | 367,900 | 367,900 | 2.6% |
| Building Rental - Airport | 305,503 | 299,867 | 302,488 | 324,336 | 330,500 | 330,500 | 330,500 | 1.9% |
| Public Services | 705,735 | 740,535 | 739,033 | 767,069 | 784,600 | 788,500 | 788,500 | 2.8% |
| Interest-Investments | 3,486 | 608 | 321 | 0 | 0 | 0 | 0 | NA |
| Interest on investments | 3,486 | 608 | 321 | 0 | 0 | 0 | 0 | NA |
| Rental - Land | 0 | 7,200 | 0 | 0 | 0 | 0 | 0 | NA |
| Rental - Building | 900 | 247 | 375 | 0 | 0 | 0 | 0 | NA |
| Sale of Scrap | 50 | 83 | 1,382 | 0 | 500 | 500 | 500 | NA |
| Contributions | 40,000 | 40,000 | 40,000 | 0 | 0 | 0 | 0 | NA |
| Other Miscellaneous Revenues | 6,274 | 3,447 | 238 | 0 | 600 | 600 | 600 | NA |
| Miscellaneous Revenues | 47,224 | 50,976 | 41,994 | 0 | 1,100 | 1,100 | 1,100 | NA |
| Capital Contributions | 168,251 | 8,334 | 56,052 | 146,250 | 150,000 | 150,000 | 150,000 | 2.6% |
| Other Financing Sources | 168,251 | 8,334 | 56,052 | 146,250 | 150,000 | 150,000 | 150,000 | 2.6% |
| TOTAL REVENUES | 1,124,696 | 800,454 | 837,402 | 913,319 | 935,700 | 939,600 | 939,600 | 2.9% |
| Regular Pay | 329,542 | 334,501 | 341,517 | 357,565 | 367,620 | 367,620 | 367,620 | 2.8% |
| Overtime | 2,516 | 5,415 | 1,797 | 5,871 | 3,542 | 3,542 | 3,542 | -39.7% |
| Wages | 332,058 | 339,916 | 343,314 | 363,436 | 371,162 | 371,162 | 371,162 | 2.1% |
| Fringe Benefits | 142,755 | 143,482 | 154,432 | 156,088 | 174,446 | 174,446 | 174,446 | 11.8% |
| Compensated Absences | 14,487 | 12,759 | 3,961 | 0 | 0 | 0 | 0 | NA |
| Fringes | 157,242 | 156,241 | 158,392 | 156,088 | 174,446 | 174,446 | 174,446 | 11.8% |

**Winnebago County
Budget Detail - 2008
Airport Fund
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|----------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Total Labor Costs | 489,301 | 496,157 | 501,707 | 519,524 | 545,608 | 545,608 | 545,608 | 5.0% |
| Registration & Tuition | 0 | 0 | 255 | 325 | 375 | 375 | 375 | 15.4% |
| Commercial Travel | 0 | 0 | 0 | 400 | 0 | 0 | 0 | 0.0% |
| Meals | 0 | 0 | 0 | 100 | 0 | 0 | 0 | 0.0% |
| Lodging | 0 | 0 | 0 | 300 | 0 | 0 | 0 | 0.0% |
| Other Travel Exp | 0 | 0 | 0 | 125 | 0 | 100 | 100 | -20.0% |
| Travel | 0 | 0 | 255 | 1,250 | 375 | 475 | 475 | -62.0% |
| Other Improvements | 32,000 | 0 | 8,334 | 150,000 | 150,000 | 150,000 | 150,000 | 0.0% |
| Other Equipment | 172,470 | 205,894 | 0 | 31,425 | 51,600 | 51,600 | 51,600 | 64.2% |
| Capital | 204,470 | 205,894 | 8,334 | 181,425 | 201,600 | 201,600 | 201,800 | 11.1% |
| Office Expenses | | | | | | | | |
| Office Supplies | 739 | 398 | 448 | 500 | 500 | 500 | 500 | 0.0% |
| Stationery and Forms | 74 | 154 | 0 | 100 | 100 | 100 | 100 | 0.0% |
| Printing Supplies | 182 | 125 | 113 | 150 | 150 | 150 | 150 | 0.0% |
| Postage and Box Rent | 0 | 39 | 31 | 0 | 0 | 0 | 0 | NA |
| Computer Supplies | 0 | 46 | 0 | 0 | 0 | 0 | 0 | NA |
| Advertising | 542 | 0 | 0 | 600 | 600 | 600 | 600 | 0.0% |
| Membership Dues | 225 | 225 | 225 | 375 | 475 | 475 | 475 | 26.7% |
| Promotions-Airport | 5,206 | 30,761 | 23,068 | 50,000 | 50,000 | 50,000 | 50,000 | 0.0% |
| Operating Expenses | | | | | | | | |
| Telephone | 8,560 | 9,086 | 10,241 | 13,350 | 9,000 | 8,500 | 8,500 | -36.3% |
| Small Equipment | 7,367 | 7,019 | 5,782 | 5,600 | 16,190 | 16,190 | 16,190 | 189.1% |
| Other Operating Supplies | 5,243 | 992 | 6,384 | 5,950 | 5,600 | 5,600 | 5,600 | -5.9% |
| Repairs & Maintenance | | | | | | | | |
| Maintenance - Buildings | 7,416 | 8,696 | 10,330 | 9,500 | 9,725 | 9,000 | 9,000 | -5.3% |
| Maintenance - Grounds | 12,319 | 5,131 | 23,710 | 25,600 | 25,500 | 24,500 | 24,500 | -4.3% |
| Maintenance - Equipment | 2,481 | 2,423 | 1,178 | 2,500 | 2,500 | 2,500 | 2,500 | 0.0% |
| Maintenance-Vehicles | 20,945 | 28,758 | 23,333 | 28,000 | 28,000 | 28,000 | 28,000 | 0.0% |
| Other Maint. Supplies | 1,323 | (711) | 712 | 0 | 0 | 0 | 0 | NA |

**Winnebago County
Budget Detail - 2008
Airport Fund
ALL**

| <u>Description</u> | <u>2004 ACTUAL</u> | <u>2005 ACTUAL</u> | <u>2006 ACTUAL</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 REQUEST BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> | <u>% Change From 2007 Adopted to 2008 Adopted</u> |
|------------------------------|------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Maintenance Supplies | | | | | | | | |
| Motor Fuel | 10,094 | 11,939 | 11,938 | 14,000 | 15,000 | 15,000 | 15,000 | 7.1% |
| Utilities | | | | | | | | |
| Heat | 59,517 | 74,245 | 74,704 | 88,139 | 92,325 | 92,325 | 92,325 | 4.7% |
| Power and Light | 80,896 | 90,469 | 89,773 | 87,685 | 89,410 | 89,410 | 89,410 | 2.0% |
| Water and Sewer | 80,566 | 86,641 | 132,763 | 90,250 | 101,225 | 101,225 | 101,225 | 12.2% |
| Refuse Collection | 2,176 | 2,052 | 2,253 | 2,148 | 2,257 | 2,257 | 2,257 | 5.1% |
| Contractual Services | | | | | | | | |
| Medical and Dental | 474 | 643 | 333 | 600 | 600 | 600 | 600 | 0.0% |
| Pest Extermination | 192 | 198 | 204 | 210 | 210 | 210 | 210 | 0.0% |
| Vehicle Repairs | 16,201 | 9,906 | 11,852 | 12,500 | 12,500 | 12,500 | 12,500 | 0.0% |
| Equipment Repairs | 9,519 | 30,390 | 27,398 | 24,600 | 15,600 | 15,600 | 15,600 | -36.6% |
| Grounds Maintenance | 26,544 | 182,078 | 135,937 | 107,175 | 76,100 | 76,100 | 76,100 | -29.0% |
| Building Repairs | 10,318 | 16,971 | 5,921 | 18,750 | 15,750 | 15,750 | 15,750 | -16.0% |
| Architect & Engineer | 7,096 | 0 | 0 | 10,000 | 10,000 | 10,000 | 10,000 | 0.0% |
| Insurance | | | | | | | | |
| Operating Licenses & Fees | 210 | 70 | 70 | 110 | 130 | 130 | 130 | 18.2% |
| Depreciation & Amortization | | | | | | | | |
| Depreciation Expense | 1,046,867 | 1,061,540 | 1,029,791 | 1,032,451 | 1,028,724 | 1,028,724 | 1,028,724 | -0.4% |
| Other Sundry & Fixed Charges | | | | | | | | |
| Bad Debts Expense | (250) | 0 | 267 | 0 | 0 | 0 | 0 | NA |
| Taxes & Assessments | 400 | 574 | 850 | 500 | 500 | 500 | 500 | 0.0% |
| Other Miscellaneous | 0 | 0 | 7,003 | 0 | 0 | 0 | 0 | NA |
| Debt Services | | | | | | | | |
| Debt Principal Payments | 0 | 46,357 | 24,159 | 31,427 | 33,366 | 33,366 | 33,366 | 6.2% |
| Debt Interest Payments | 2,789 | 11,404 | 10,339 | 9,524 | 8,303 | 8,303 | 8,303 | -12.8% |
| Debt Service Fees | 141 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Close to Debt | 0 | (46,357) | (24,159) | 0 | 0 | 0 | 0 | NA |
| Interfund Expenses | | | | | | | | |
| Print & Duplicate | 564 | 522 | 438 | 300 | 450 | 450 | 450 | 50.0% |
| Postage and Box Rent | 349 | 328 | 329 | 550 | 500 | 500 | 500 | -9.1% |
| Equipment Repairs | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 0.0% |
| Grounds Maintenance | 854 | 0 | 0 | 1,300 | 10,000 | 10,000 | 10,000 | 669.2% |

**Winnebago County
Budget Detail - 2008
Airport Fund
ALL**

| <u>Description</u> | <u>2004 ACTUAL</u> | <u>2005 ACTUAL</u> | <u>2006 ACTUAL</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 REQUEST BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> | <u>% Change From 2007 Adopted to 2008 Adopted</u> |
|--------------------------------|------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Prop. & Liab. Insurance | 80,544 | 76,775 | 0 | 56,972 | 77,186 | 77,186 | 77,186 | 35.5% |
| Other Uses of Funds | | | | | | | | |
| Discount on Bond Issue | 34 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Operating Transfers | | | | | | | | |
| Other Transfers Out | 0 | 0 | 125,000 | 0 | 0 | 0 | 0 | NA |
| Other Operating Expenses | <u>1,508,914</u> | <u>1,750,083</u> | <u>1,772,916</u> | <u>1,731,814</u> | <u>1,738,674</u> | <u>1,736,449</u> | <u>1,736,449</u> | <u>0.3%</u> |
| TOTAL EXPENSES | <u>2,202,684</u> | <u>2,452,135</u> | <u>2,283,212</u> | <u>2,433,813</u> | <u>2,486,257</u> | <u>2,484,132</u> | <u>2,484,132</u> | <u>2.1%</u> |
| LEVY BEFORE ADJUSTMENTS | <u>1,077,988</u> | <u>1,651,681</u> | <u>1,445,810</u> | <u>1,520,494</u> | <u>1,550,557</u> | <u>1,544,532</u> | <u>1,544,532</u> | <u>1.6%</u> |

AIRPORT PROGRAM BUDGETS

| COST CENTER NAME | NUMBER | LABOR | TRAVEL & MEETINGS | CAPITAL | OTHER EXPENSES | TOTAL EXPENSES | REVENUES | TOTALS BY YEAR | | | ANNUAL PERCENT INCREASES | |
|----------------------------------|--------|----------------|----------------------|----------------|-------------------|-------------------|----------------|------------------|------------------|------------------|-----------------------------|----------------------|
| | | | | | | | | 2008 ADOPTED | 2007 ADOPTED | 2006 ADOPTED | 2008 OVER 2007 | 2007 OVER 2006 |
| AIRPORT | | | | | | | 939,600 | (939,600) | (913,319) | (887,467) | 2.9 | 2.9 |
| Administration | 771 | 545,608 | 475 | - | 1,221,272 | 1,767,355 | | 1,767,355 | 1,729,121 | 1,676,169 | 2.2 | 3.2 |
| Field Maintenance | 772 | - | - | - | 205,430 | 205,430 | | 205,430 | 218,775 | 237,100 | (6.1) | (7.7) |
| Maintenance Shop | 773 | - | - | - | 28,149 | 28,149 | | 28,149 | 22,076 | 22,600 | 27.5 | (2.3) |
| Fire Station | 774 | - | - | - | 38,220 | 38,220 | | 38,220 | 36,110 | 32,295 | 5.8 | 11.8 |
| Tower | 775 | - | - | - | 16,170 | 16,170 | | 16,170 | 15,907 | 16,791 | 1.7 | (5.3) |
| Terminal Building | 776 | - | - | - | 181,933 | 181,933 | | 181,933 | 182,864 | 173,085 | (0.5) | 5.7 |
| West Terminal Wing | 777 | - | - | - | 25,650 | 25,650 | | 25,650 | 25,800 | 23,850 | (0.6) | 8.2 |
| Other Buildings | 778 | - | - | - | 19,625 | 19,625 | | 19,625 | 21,735 | 25,100 | (9.7) | (13.4) |
| Unclassified | 779 | - | - | 201,600 | - | 201,600 | | 201,600 | 181,425 | 150,000 | 11.1 | 21.0 |
| Grand Totals | | 545,608 | 475 | 201,600 | 1,736,449 | 2,484,132 | 939,600 | 1,544,532 | 1,520,494 | 1,469,503 | 1.6 | 3.5 |
| Depreciation Expense | | | | | | | | (1,028,724) | (1,032,451) | (1,049,721) | | |
| Reserves applied | | | | | | | | - | (117,709) | - | NA | #DIV/0! |
| (Income)/Loss on cash flow basis | | | | | | | | 515,808 | 370,334 | 419,782 | 39.3 | (11.8) |

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2008

| <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 | 1 | | 150,000 | 150,000 |
| | Riding lawn mower | 1 | | 35,000 | 35,000 |
| | Bumper turret replacement | 1 | | 16,600 | 16,600 |
| | | 3 | - | 201,600 | 201,600 |

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

HIGHWAY DEPARTMENT

Department: 610-XXX Fund: Highway
2008 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.

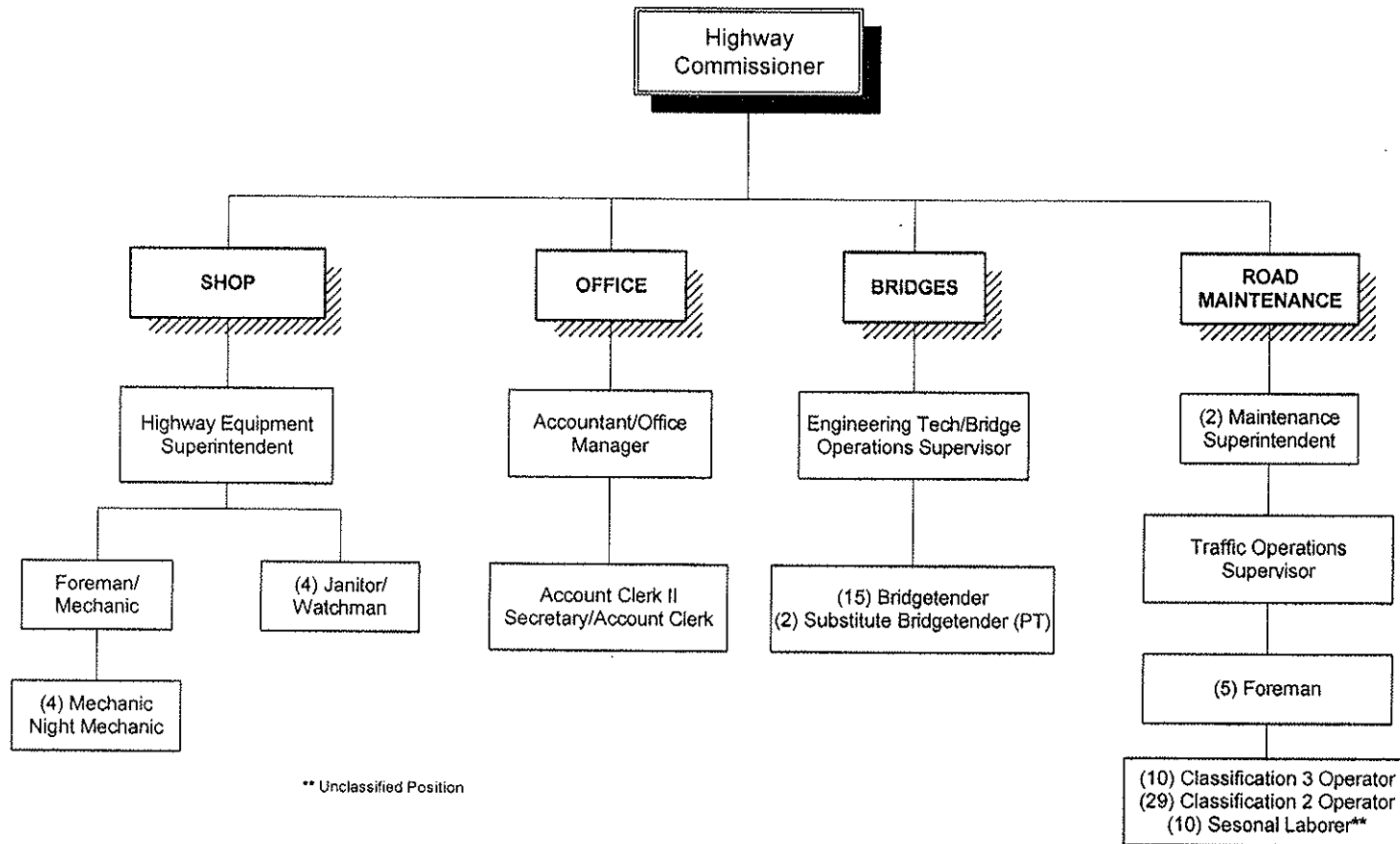
STATE ROAD MAINTENANCE Provides winter, routine, special road maintenance and assists with construction projects. Work with the Wisconsin Department of Transportation in maintaining the State Trunk Highway System. Activities include routine maintenance, winter maintenance, construction projects and emergency 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
2008 BUDGET NARRATIVE

DEPARTMENT HEAD:
LOCATION:

John M. Haese
Winnebago County
901 W. County Rd. Y
Oshkosh, WI 54901

TELEPHONE: 232-1700

2007 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 reconstruction 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 design phase of the CTH M project from STH 44 in Pickett south to the Fond du Lac County line.
6. Continued study related to determining location of a new west-side arterial near the City of Oshkosh.
7. Completed the pavement rehabilitation project on CTH E from STH 116 to Kirkwood Drive in the Towns of Rushford, Omro and Algoma.
8. Continued USH 41 Access Study related to a proposed interchange on USH 41 between STH 76 and the Breezewood/Bell interchange in the City of Neenah.

2008 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 Y from CTH A to STH 76 in the Town of Oshkosh.**
- 3. Complete acquisition of right of way for the future reconstruction of CTH M from STH 44 in Pickett to the south Winnebago County line.**
- 4. Continue to upgrade the current Winnebago County Comprehensive Transportation Plan in order to meet future transportation demands of the area.**
- 5. Maintain level of service that is currently being provided to the traveling public with existing available funds.**
- 6. Continue design phase of CTH T from CTH Y to CTH GG.**
- 7. Secure funding and complete the pavement rehabilitation of CTH B from STH 116 to CTH D in the Towns of Rushford and Winneconne.**
- 8. Complete West Side Arterial Study in order to determine possible location of new roadway in Oshkosh area.**
- 9. Complete the USH 41 Access Justification Study related to a proposed interchange to be located on USH 41 between STH 76 and the Breezewood/Bell interchange.**

HIGHWAY

2008 BUDGET NARRATIVE HIGHLIGHTS

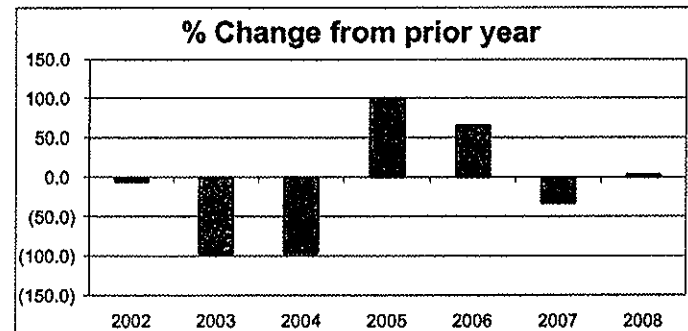
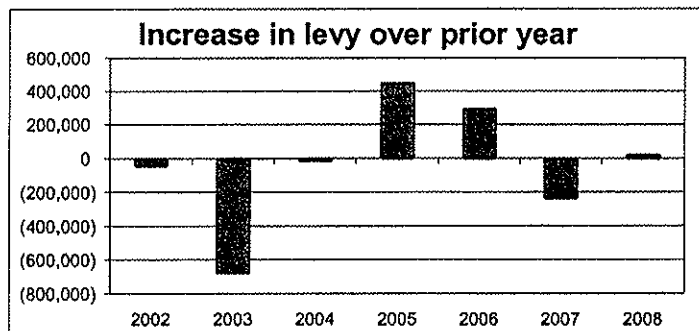
DEPARTMENT STAFFING:

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| Full Time | 89 | 90 | 83 | 83 | 83 | 83 | 83 | 83 | 78 | 78 |
| Part Time | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 |
| Total | 92 | 93 | 87 | 87 | 87 | 87 | 87 | 87 | 80 | 80 |

There is no change to the table of organization for 2008.

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 2008 tax levy in the General Fund for County Road Maintenance is \$514,897 an increase of \$17,412 or 3.5% over the 2007.



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 \$448,298 and expenses are up by \$390,709.

Expenses:

Wages and fringes - decreased about .2% due to over estimating 2007 wages and fringes.

Capital outlay -- has decreased by \$89,000 due to less equipment being purchased in 2008.

Motor fuel -is down by \$186,003 due to over budgeting in 2007.

Property and Liability insurance -premium has been increased by the County so it is up by \$28,553.

COUNTY ROAD MAINTENANCE (General Fund):

Transportation Aids- This account is projected to go down by \$49,958 due to decreased funding from the State of Wisconsin.

Other State Highway Grants - This account is down by \$15,772 because we are expecting less CHIP money from the State.

Material Sales - This account is up by \$9,100 to more closely reflect history.

Other Transfers In - This account is up by \$84,000 of the county payment for the Black Wolf Bridge project.

Operating Grants - This account is up by \$70,000 mostly due to the Black Wolf Bridge aid payment.

Repair & Maint. - Streets - This account is down by \$25,049 because slightly less asphalt paving and chip sealing is being planned for 2008.

**Financial Summary
Highway Fund**

| Items | 2007 6-Month Actual | 2008 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 4,575,952 | 10,700,104 | 11,466,445 | 10,666,445 | 11,114,743 |
| Labor | 2,388,469 | 5,009,123 | 5,220,627 | 5,220,627 | 5,212,400 |
| Travel | 1,614 | 13,870 | 13,570 | 13,570 | 13,320 |
| Capital | 457,214 | 864,500 | 864,500 | 864,500 | 775,500 |
| Other Expenditures | 2,086,993 | 5,455,606 | 6,025,501 | 5,225,501 | 5,797,687 |
| Total Expenditures | 4,934,289 | 11,343,099 | 12,124,198 | 11,324,198 | 11,798,907 |
| Levy Before Adjustments | 358,338 | 642,995 | 657,753 | 657,753 | 684,164 |
| Adjustments | (358,338) | (642,995) | (657,753) | (657,753) | (684,164) |
| Net Levy After Adjustments | - | - | - | - | - |

**Winnebago County
Budget Detail - 2008
Highway Fund
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|-----------------------------------|------------------|-------------------|------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Permit Fees | 16,571 | 15,325 | 12,224 | 18,000 | 17,000 | 17,000 | 17,000 | -5.6% |
| Licenses & Permits | 16,571 | 15,325 | 12,224 | 18,000 | 17,000 | 17,000 | 17,000 | -5.6% |
| Highway Services | 3,002 | 6,691 | 4,864 | 8,600 | 8,715 | 8,715 | 8,715 | 1.3% |
| Forms, Copies, Etc. | 31 | 18 | 24 | 40 | 45 | 45 | 45 | 12.5% |
| Rental Revenues | 0 | 0 | 350 | 350 | 350 | 350 | 350 | 0.0% |
| Public Services | 3,034 | 6,709 | 5,238 | 8,990 | 9,110 | 9,110 | 9,110 | 1.3% |
| Hwy Maint-State | 2,091,592 | 2,437,627 | 1,987,513 | 2,671,323 | 2,782,034 | 2,782,034 | 2,782,034 | 4.1% |
| Hwy Maint-Municipal | 2,071,453 | 2,538,815 | 2,419,798 | 2,415,265 | 2,491,730 | 2,491,730 | 2,491,730 | 3.2% |
| Hwy Non-Road Related Revenues | 190,480 | 216,649 | 183,856 | 252,591 | 253,619 | 253,619 | 253,619 | 0.4% |
| Hwy-Health Agency Revenues | 1,360 | 9,381 | 8,034 | 26,400 | 24,200 | 24,200 | 24,200 | -8.3% |
| Hwy-Culture, Rec & Ed Revenues | 1,489 | 5,850 | 2,188 | 2,090 | 2,610 | 2,610 | 2,610 | 24.9% |
| Hwy-Conservation & Dev Revenue | 405 | 97 | 13,970 | 5,225 | 5,225 | 5,225 | 5,225 | 0.0% |
| Intergovernmental Services | 4,356,779 | 5,208,218 | 4,615,358 | 5,372,894 | 5,559,418 | 5,559,418 | 5,559,418 | 3.5% |
| Hwy Maint. - Municipal | 0 | (347) | 28,538 | 28,315 | 35,000 | 35,000 | 35,000 | 23.6% |
| Highway Services | 4,511,054 | 4,896,784 | 5,053,011 | 5,144,896 | 5,398,715 | 5,398,715 | 5,398,715 | 4.9% |
| Interfund Revenues | 4,511,054 | 4,896,437 | 5,081,549 | 5,173,211 | 5,433,715 | 5,433,715 | 5,433,715 | 5.0% |
| Interest-Investments | 28,340 | 39,956 | 69,428 | 61,000 | 63,000 | 63,000 | 63,000 | 3.3% |
| Interest on Investments | 28,340 | 39,956 | 69,428 | 61,000 | 63,000 | 63,000 | 63,000 | 3.3% |
| Sale Of Prop & Equip | 59,276 | 90,000 | 0 | 0 | 0 | 0 | 0 | NA |
| Sale of Scrap | 5,744 | 15,027 | 4,955 | 2,200 | 2,350 | 2,350 | 2,350 | 6.8% |
| Insurance Recoveries | 0 | 0 | 35,482 | 0 | 0 | 0 | 0 | NA |
| Other Miscellaneous Revenues | 59,153 | 22,514 | 24,575 | 30,150 | 30,150 | 30,150 | 30,150 | 0.0% |
| Miscellaneous Revenues | 124,173 | 127,541 | 65,011 | 32,350 | 32,500 | 32,500 | 32,500 | 0.5% |
| Gain - Sale of Assets | 0 | 0 | 62,296 | 0 | 0 | 0 | 0 | NA |
| Other Financing Sources | 0 | 0 | 62,296 | 0 | 0 | 0 | 0 | NA |
| TOTAL REVENUES | 9,039,951 | 10,294,185 | 9,911,103 | 10,666,445 | 11,114,743 | 11,114,743 | 11,114,743 | 4.2% |
| Regular Pay | 2,697,437 | 2,985,510 | 2,971,542 | 3,123,070 | 3,151,800 | 3,151,800 | 3,151,800 | 0.9% |

**Winnebago County
Budget Detail - 2008
Highway Fund
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------|------------------|------------------|------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Overtime | 139,264 | 272,044 | 161,277 | 255,500 | 264,300 | 264,300 | 264,300 | 3.4% |
| Regular Pay | 18,213 | 0 | 0 | 23,977 | 20,000 | 20,000 | 20,000 | -16.6% |
| Wages | 2,854,915 | 3,257,553 | 3,132,819 | 3,402,547 | 3,436,100 | 3,436,100 | 3,436,100 | 1.0% |
| Fringe Benefits | 1,498,915 | 1,503,908 | 1,565,169 | 1,818,080 | 1,776,300 | 1,776,300 | 1,776,300 | -2.3% |
| Fringes | 1,498,915 | 1,503,908 | 1,565,169 | 1,818,080 | 1,776,300 | 1,776,300 | 1,776,300 | -2.3% |
| Total Labor Costs | 4,353,830 | 4,761,461 | 4,697,988 | 5,220,627 | 5,212,400 | 5,212,400 | 5,212,400 | -0.2% |
| Registration & Tuition | 5,220 | 1,322 | 5,074 | 5,700 | 6,000 | 6,000 | 6,000 | 5.3% |
| Automobile Allowance | 164 | 682 | 990 | 725 | 725 | 725 | 725 | 0.0% |
| Commercial Travel | 0 | 274 | 0 | 0 | 0 | 0 | 0 | NA |
| Meals | 1,081 | 734 | 861 | 1,875 | 1,325 | 1,325 | 1,325 | -29.3% |
| Lodging | 4,659 | 1,554 | 1,884 | 5,200 | 5,200 | 5,200 | 5,200 | 0.0% |
| Other Travel Exp | 12 | 40 | 10 | 70 | 70 | 70 | 70 | 0.0% |
| Travel | 11,136 | 4,608 | 8,819 | 13,570 | 13,320 | 13,320 | 13,320 | -1.8% |
| Buildings | 39,615 | 182,460 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Equipment | 698,317 | 817,494 | 946,014 | 864,500 | 775,500 | 775,500 | 775,500 | -10.3% |
| Architect and Design | 1,019 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Engineer & Consult. | 460 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Capital | 739,411 | 999,953 | 946,014 | 864,500 | 775,500 | 775,500 | 775,500 | -10.3% |
| Office Expenses | | | | | | | | |
| Office Supplies | 1,291 | 1,969 | 2,369 | 2,700 | 2,950 | 2,950 | 2,950 | 9.3% |
| Printing Supplies | 412 | 456 | 509 | 300 | 400 | 400 | 400 | 33.3% |
| Print & Duplicate | 513 | 148 | 74 | 750 | 700 | 700 | 700 | -6.7% |
| Postage and Box Rent | 166 | 179 | 232 | 325 | 325 | 325 | 325 | 0.0% |
| Computer Supplies | 111 | 174 | 200 | 200 | 0 | 0 | 0 | 0.0% |
| Computer Software | 468 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Advertising | 99 | 803 | 639 | 225 | 200 | 200 | 200 | -11.1% |
| Subscriptions | 575 | 803 | 590 | 600 | 650 | 650 | 650 | 8.3% |
| Membership Dues | 120 | 120 | 120 | 250 | 250 | 250 | 250 | 0.0% |
| Publish Legal Notices | 503 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Operating Expenses | | | | | | | | |
| Telephone | 12,777 | 14,059 | 14,069 | 16,130 | 16,430 | 16,430 | 16,430 | 1.9% |

**Winnebago County
Budget Detail - 2008
Highway Fund
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|-------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Household Supplies | 1,155 | 558 | 436 | 1,800 | 600 | 600 | 600 | -66.7% |
| Food | 567 | 903 | 488 | 500 | 500 | 500 | 500 | 0.0% |
| Small Equipment | 30,165 | 28,703 | 21,610 | 25,000 | 27,300 | 27,300 | 27,300 | 9.2% |
| Shop Supplies | 34,405 | 28,819 | 30,173 | 40,000 | 40,000 | 40,000 | 40,000 | 0.0% |
| Medical Supplies | 661 | 368 | 556 | 1,000 | 500 | 500 | 500 | -50.0% |
| Safety Supplies | 4,289 | 1,248 | 3,356 | 3,500 | 3,450 | 3,450 | 3,450 | -1.4% |
| Repairs & Maintenance | | | | | | | | |
| Road Maintenance Materials | 2,183,154 | 2,650,809 | 2,936,520 | 2,556,530 | 3,003,054 | 3,003,054 | 3,003,054 | 17.5% |
| Painting Supplies | 0 | 59 | 0 | 500 | 0 | 0 | 0 | 0.0% |
| Consumable Tools | 3,189 | 4,856 | 10,788 | 6,000 | 6,200 | 6,200 | 6,200 | 3.3% |
| Construction Supplies | | | | | | | | |
| Sodium Chloride | 76,764 | 55,056 | 59,535 | 83,400 | 88,800 | 88,800 | 88,800 | 6.5% |
| Calcium Chloride | 62 | 0 | 0 | 50 | 50 | 50 | 50 | 0.0% |
| Small Hardware | 1,327 | 1,384 | 4,104 | 2,550 | 2,650 | 2,650 | 2,650 | 3.9% |
| Maintenance Supplies | | | | | | | | |
| Electrical Products | 131 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Building Materials | 13,867 | 9,865 | 6,717 | 12,800 | 13,200 | 13,200 | 13,200 | 3.1% |
| Motor Fuel | 402,857 | 582,348 | 575,764 | 673,508 | 487,505 | 487,505 | 487,505 | -27.6% |
| Lubricants | 12,624 | 15,557 | 18,548 | 21,400 | 21,700 | 21,700 | 21,700 | 1.4% |
| Machine & Equip Parts | 186,983 | 205,083 | 194,348 | 218,900 | 225,945 | 225,945 | 225,945 | 3.2% |
| Tires & Batteries | 28,893 | 48,203 | 30,611 | 37,900 | 37,950 | 37,950 | 37,950 | 0.1% |
| Utilities | | | | | | | | |
| Heat | 36,981 | 54,070 | 40,852 | 58,304 | 40,700 | 40,700 | 40,700 | -30.2% |
| Power and Light | 69,439 | 77,041 | 83,872 | 82,019 | 84,666 | 84,666 | 84,666 | 3.2% |
| Water and Sewer | 19,446 | 15,483 | 15,715 | 11,675 | 17,275 | 17,275 | 17,275 | 48.0% |
| Contractual Services | | | | | | | | |
| Medical and Dental | 1,966 | 2,384 | 2,473 | 3,000 | 4,200 | 4,200 | 4,200 | 40.0% |
| Pest Extermination | 669 | 422 | 0 | 900 | 600 | 600 | 600 | -33.3% |
| Other Repair & Maint.-Streets | 156,013 | 269,464 | 338,859 | 139,700 | 242,700 | 242,700 | 242,700 | 73.7% |
| Equipment Repairs | 50,363 | 32,231 | 68,896 | 78,050 | 77,250 | 77,250 | 77,250 | -1.0% |
| Grounds Maintenance | 491 | 222 | 176 | 0 | 0 | 0 | 0 | NA |
| Building Repairs | 30,556 | 14,205 | 9,186 | 30,000 | 28,200 | 28,200 | 28,200 | -6.0% |
| Other Contract Serv. | 0 | 115 | 0 | 0 | 0 | 0 | 0 | NA |
| Rental Expenses | | | | | | | | |
| Building Rental | 0 | 0 | 9 | 0 | 0 | 0 | 0 | NA |
| Equipment Rental | 43,980 | 61,096 | 40,981 | 45,900 | 48,800 | 48,800 | 48,800 | 6.3% |
| Insurance | | | | | | | | |

**Winnebago County
Budget Detail - 2008
Highway Fund
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------------|-------------------|-------------------|-------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Operating Licenses & Fees | 933 | 635 | 451 | 1,315 | 915 | 915 | 915 | -30.4% |
| Depreciation & Amortization | | | | | | | | |
| Depreciation Expense | 917,495 | 960,423 | 981,052 | 975,928 | 1,048,316 | 1,048,316 | 1,048,316 | 7.4% |
| Other Sundry & Fixed Charges | | | | | | | | |
| Other Miscellaneous | 0 | 1,218 | 0 | 0 | 0 | 0 | 0 | NA |
| Debt Services | | | | | | | | |
| Debt Principal Payments | 0 | 3,972 | 10,923 | 12,909 | 14,564 | 14,564 | 14,564 | 12.8% |
| Debt Interest Payments | 38,794 | 18,838 | 18,492 | 18,171 | 18,004 | 18,004 | 18,004 | -0.9% |
| Debt Service Fees | 1,208 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Close to Debt | 0 | (3,972) | (10,923) | (12,909) | (14,564) | (14,564) | (14,564) | 12.8% |
| Cost Allocations | | | | | | | | |
| Building Space Cost | 0 | 0 | 6,675 | 0 | 0 | 0 | 0 | NA |
| Interfund Expenses | | | | | | | | |
| Print & Duplicate | 2,431 | 2,918 | 2,821 | 2,200 | 2,350 | 2,350 | 2,350 | 6.8% |
| Postage and Box Rent | 1,522 | 1,838 | 1,629 | 2,400 | 2,400 | 2,400 | 2,400 | 0.0% |
| HEAT | 0 | 0 | 6,835 | 0 | 19,000 | 19,000 | 19,000 | NA |
| Refuse Collection | 18,311 | 14,753 | 12,439 | 18,500 | 18,500 | 18,500 | 18,500 | 0.0% |
| Equipment Repairs | 1,067 | 693 | 693 | 627 | 660 | 660 | 660 | 5.3% |
| Data Processing | 300 | 0 | 300 | 0 | 0 | 0 | 0 | NA |
| Prop. & Liab. Insurance | 122,724 | 107,059 | 0 | 89,794 | 118,347 | 118,347 | 118,347 | 31.8% |
| Equipment Rental | 2,724 | 4,679 | 0 | 0 | 500 | 500 | 500 | NA |
| Other Uses of Funds | | | | | | | | |
| Close to Assets & Lia | 52,010 | 177,467 | (295,845) | (39,800) | (41,005) | (41,005) | (41,005) | 3.0% |
| Discount on Bond Issue | 296 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Operating Transfers | | | | | | | | |
| Other Transfers Out | 755,300 | 150,000 | 227,000 | 0 | 0 | 84,000 | 84,000 | NA |
| Other Operating Expenses | <u>5,323,144</u> | <u>5,619,785</u> | <u>5,475,917</u> | <u>5,225,501</u> | <u>5,713,687</u> | <u>5,797,687</u> | <u>5,797,687</u> | <u>10.9%</u> |
| TOTAL EXPENSES | <u>10,427,522</u> | <u>11,385,805</u> | <u>11,128,737</u> | <u>11,324,198</u> | <u>11,714,907</u> | <u>11,798,907</u> | <u>11,798,907</u> | <u>4.2%</u> |
| LEVY BEFORE ADJUSTMENTS | <u>1,387,570</u> | <u>1,091,620</u> | <u>1,217,634</u> | <u>657,753</u> | <u>600,164</u> | <u>684,164</u> | <u>684,164</u> | <u>4.0%</u> |

HIGHWAY PROGRAM BUDGETS

| COST CENTER NAME | NUMBER | LABOR | TRAVEL & MEETINGS | CAPITAL | OTHER EXPENSES | TOTAL EXPENSES | REVENUES | TOTALS BY YEAR | | | ANNUAL PERCENT INCREASES | |
|----------------------------------|--------|------------------|-------------------|----------------|------------------|-------------------|-------------------|----------------|-----------|-----------|--------------------------|-----------|
| | | | | | | | | 2008 | 2007 | 2006 | 2008 | 2007 |
| | | | | | | | | ADOPTED | ADOPTED | ADOPTED | OVER 2007 | OVER 2006 |
| HIGHWAY: | | | | | | | | | | | | |
| Highway Administration | 401 | - | - | - | 84,000 | 84,000 | 93,350 | (9,350) | (91,350) | (80,000) | NA | NA |
| Highway Supervision | 402 | 130,400 | 850 | - | 136,950 | 268,200 | 268,200 | - | - | (1,908) | NA | NA |
| Highway Radio | 403 | - | - | - | 9,975 | 9,975 | 3,000 | 6,975 | 5,762 | 3,100 | 21.1 | 85.9 |
| Highway Insurance | 404 | - | - | - | 28,427 | 28,427 | 17,000 | 11,427 | (14,916) | (113,585) | (176.6) | (86.9) |
| Highway Administration | 411 | 195,000 | 2,300 | - | 195,717 | 393,017 | 473,755 | (80,738) | (82,007) | (72,635) | (1.5) | 12.9 |
| Equipment Operations | 412 | 206,900 | - | - | (226,550) | (19,650) | - | (19,650) | (31,420) | (13,600) | (37.5) | 131.0 |
| Shop Operations | 413 | 149,300 | 1,200 | - | (148,800) | 1,700 | 1,700 | - | - | (773) | NA | NA |
| Salt Sheds | 414 | 700 | - | - | (700) | - | - | - | (1,483) | (163) | NA | NA |
| Equipment Acquisitions | 415 | 10,500 | - | 775,500 | (10,500) | 775,500 | - | 775,500 | 864,500 | 985,500 | (10.3) | (12.3) |
| Employee Benefits | 416 | 2,263,900 | - | - | (2,263,900) | - | - | - | 12,047 | 17,427 | NA | NA |
| Buildings & Grounds | 417 | 1,500 | - | - | (1,500) | - | - | - | (2,537) | - | NA | NA |
| Fuel Handling | 418 | 1,600 | - | - | (1,600) | - | - | - | - | - | NA | NA |
| Field Small Tools | 419 | 4,200 | - | - | (4,200) | - | - | - | - | - | NA | NA |
| COUNTY: | | | | | | | | | | | | |
| Snow & Ice | 421 | 181,500 | - | - | 434,350 | 615,850 | 615,850 | - | - | - | NA | #DIV/0! |
| Routine Maintenance | 422 | 554,600 | 7,725 | - | 1,735,075 | 2,297,400 | 2,297,400 | - | - | (828) | NA | NA |
| Special Maintenance | 423 | - | - | - | - | - | - | - | - | - | NA | NA |
| On System Bridge | 424 | 7,000 | 720 | - | 27,681 | 35,401 | 35,401 | - | (19) | - | NA | NA |
| Construction | 426 | 128,100 | - | - | 1,498,694 | 1,626,794 | 1,626,794 | - | - | - | NA | NA |
| Related Facilities County | 484 | 83,000 | - | - | 360,150 | 443,150 | 443,150 | - | - | - | NA | NA |
| STATE: | | | | | | | | | | | | |
| Snow & Ice | 431 | 218,300 | - | - | 580,750 | 799,050 | 799,050 | - | - | - | NA | NA |
| Routine Maintenance | 432 | 266,000 | 525 | - | 694,375 | 960,900 | 960,900 | - | - | - | NA | NA |
| Special Maintenance | 433 | 52,800 | - | - | 154,550 | 207,350 | 207,350 | - | - | - | NA | NA |
| On System Bridge | 434 | 350,400 | - | - | 281,354 | 631,754 | 631,754 | - | (814) | - | NA | NA |
| Construction | 438 | 20,500 | - | - | 65,200 | 76,700 | 75,700 | - | - | - | NA | NA |
| Other - State | 439 | - | - | - | 107,419 | 107,419 | 107,419 | - | - | - | N/A | N/A |
| Related Facilities | 482 | 5,500 | - | - | 25,200 | 30,700 | 30,700 | - | - | - | NA | N/A |
| LOCAL MUNICIPALITIES: | | | | | | | | | | | | |
| Snow & Ice | 441 | 56,600 | - | - | 256,800 | 313,400 | 313,400 | - | - | - | NA | NA |
| Routine Maintenance | 442 | 309,900 | - | - | 1,724,630 | 2,034,530 | 2,034,530 | - | (10) | - | NA | NA |
| Road Construction | 446 | 12,200 | - | - | 57,800 | 70,000 | 70,000 | - | - | - | NA | NA |
| Non-Governmental | 470 | 2,000 | - | - | 6,340 | 8,340 | 8,340 | - | - | - | NA | NA |
| Grand Totals | | <u>5,212,400</u> | <u>13,320</u> | <u>775,500</u> | <u>5,797,687</u> | <u>11,798,907</u> | <u>11,114,743</u> | 684,164 | 657,753 | 722,535 | 4.0 | (9.0) |
| Depreciation Expense | | | | | | | | 1,048,316 | 975,928 | 910,719 | 7.4 | 7.2 |
| (Income)/Loss on cash flow basis | | | | | | | | (364,152) | (318,175) | (188,184) | | |
| | | | | | | | | Loss | Loss | Loss | | |

Notice in the "Annual Percent Increases" column that they almost all show 100% decreases. That is because we started to allocate the income to each cost center. All costs of the department are charged out as part of the fees for services to recover costs. Because this is a proprietary activity, the fund must earn revenues to offset all expenses if it is to remain off the tax levy.

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2008

| <u>Department</u> | <u>Description</u> | <u>Quant</u> | <u>Special Equip (Note)</u> | <u>Other</u> | <u>Capital Outlay</u> |
|-------------------|----------------------------------|--------------|-----------------------------|--------------|-----------------------|
| Highway | Shoulder maintainer | 1 | | 200,000 | 200,000 |
| | Steel drum roller | 1 | | 27,500 | 27,500 |
| | Attenuator | 1 | | 25,000 | 25,000 |
| | Tandem trucks w/winter equipment | 2 | <i>bul</i> | 370,000 | 370,000 |
| | Stake bed | 1 | | 40,000 | 40,000 |
| | Skid steer | 1 | <i>30' avail</i> | 83,000 | 83,000 |
| | Arrowboard | 1 | | 10,000 | 10,000 |
| | Miscellaneous | 1 | | 20,000 | 20,000 |
| | | | | - | 775,500 |
| | | | | - | 775,500 |

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

**Financial Summary
County Road Maintenance**

| Items | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 1,269,649 | 2,532,799 | 2,611,899 | 2,691,671 | 2,720,941 |
| Labor | - | - | - | - | - |
| Travel | - | - | - | - | - |
| Capital | - | - | - | - | - |
| Other Expenditures | 2,189,725 | 2,924,156 | 3,359,301 | 3,189,156 | 3,235,838 |
| Total Expenditures | 2,189,725 | 2,924,156 | 3,359,301 | 3,189,156 | 3,235,838 |
| Levy Before Adjustments | 920,076 | 391,357 | 747,402 | 497,485 | 514,897 |
| Adjustments | - | - | - | - | - |
| Net Levy After Adjustments | 920,076 | 391,357 | 747,402 | 497,485 | 514,897 |

**Winnebago County
Budget Detail - 2008
County Road Maintenance
100 - 040**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|----------------------------------|------------------|------------------|------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Transportation Aids | 2,653,974 | 2,600,895 | 2,548,877 | 2,497,899 | 2,447,941 | 2,447,941 | 2,447,941 | -2.0% |
| Other State Highway Grants | 324,213 | 156,930 | 151,363 | 159,772 | 144,000 | 144,000 | 144,000 | -9.9% |
| Intergovernmental | 2,978,187 | 2,757,825 | 2,700,240 | 2,657,671 | 2,591,941 | 2,591,941 | 2,591,941 | -2.5% |
| Highway Services | 1,042 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Material Sales | 25,853 | 51,284 | 46,688 | 30,900 | 40,000 | 40,000 | 40,000 | 29.4% |
| Interfund Revenues | 26,895 | 51,284 | 46,688 | 30,900 | 40,000 | 40,000 | 40,000 | 29.4% |
| Insurance Recoveries | 2,238 | 4,038 | 8,394 | 3,100 | 5,000 | 5,000 | 5,000 | 61.3% |
| Miscellaneous Revenues | 2,238 | 4,038 | 8,394 | 3,100 | 5,000 | 5,000 | 5,000 | 61.3% |
| Other Transfers In | 185,000 | 150,000 | 227,000 | 0 | 0 | 84,000 | 84,000 | NA |
| Other Operating Transfers | 185,000 | 150,000 | 227,000 | 0 | 0 | 84,000 | 84,000 | NA |
| TOTAL REVENUES | 3,192,321 | 2,963,147 | 2,982,322 | 2,691,671 | 2,636,941 | 2,720,941 | 2,720,941 | 1.1% |
| General Construction | 2,543 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Capital | 2,543 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Sundry & Fixed Charges | | | | | | | | |
| Operating Grants | 21,586 | 80,786 | 43,621 | 49,000 | 35,000 | 119,000 | 119,000 | 142.9% |
| Interfund Expenses | | | | | | | | |
| Snow Removal | 587,257 | 658,912 | 351,628 | 486,700 | 486,700 | 486,700 | 486,700 | 0.0% |
| Repair & Maint. - Streets | 2,781,314 | 2,603,344 | 2,617,329 | 2,647,118 | 2,622,069 | 2,622,069 | 2,622,069 | -0.9% |
| Prop. & Liab. Insurance | 9,072 | 8,360 | 0 | 6,338 | 8,069 | 8,069 | 8,069 | 27.3% |
| Other Operating Transfers | | | | | | | | |
| Other Transfers Out | 0 | 0 | 95,000 | 0 | 0 | 0 | 0 | NA |
| Other Operating Expenses | 3,399,229 | 3,351,403 | 3,107,577 | 3,189,156 | 3,151,838 | 3,235,838 | 3,235,838 | 1.5% |
| TOTAL EXPENSES | 3,401,772 | 3,351,403 | 3,107,577 | 3,189,156 | 3,151,838 | 3,235,838 | 3,235,838 | 1.5% |
| LEVY BEFORE ADJUSTMENTS | 209,451 | 388,256 | 125,255 | 497,485 | 514,897 | 514,897 | 514,897 | 3.5% |

UNDERGROUND STORAGE TANKS

2008 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 2008. The reserves in this area are no longer needed so they will be transferred back to the General Fund 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 | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | - | 5,000 | 5,000 | 5,000 | 5,000 |
| Labor | - | - | - | - | - |
| Travel | - | - | - | - | - |
| Capital | - | - | - | - | - |
| Other Expenditures | 41,115 | 10,000 | 50,000 | 10,000 | 10,000 |
| Total Expenditures | 41,115 | 10,000 | 50,000 | 10,000 | 10,000 |
| Levy Before Adjustments | 41,115 | 5,000 | 45,000 | 5,000 | 5,000 |
| Adjustments | (41,115) | (45,000) | (45,000) | (45,000) | (5,000) |
| Net Levy After Adjustments | - | (40,000) | - | (40,000) | - |

**Winnebago County
Budget Detail - 2008**

Storage Tanks

100 - 042

| <u>Description</u> | <u>2004 ACTUAL</u> | <u>2005 ACTUAL</u> | <u>2006 ACTUAL</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 REQUEST BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> | <u>% Change From 2007 Adopted to 2008 Adopted</u> |
|--------------------------------|------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Grants | 10,466 | 0 | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 0.0% |
| Intergovernmental | 10,466 | 0 | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 0.0% |
| TOTAL REVENUES | 10,466 | 0 | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 0.0% |
| Contractual Services | | | | | | | | |
| Equipment Repairs | 2,046 | 4,100 | 5,302 | 10,000 | 10,000 | 10,000 | 10,000 | 0.0% |
| Other Operating Expenses | 2,046 | 4,100 | 5,302 | 10,000 | 10,000 | 10,000 | 10,000 | 0.0% |
| TOTAL EXPENSES | 2,046 | 4,100 | 5,302 | 10,000 | 10,000 | 10,000 | 10,000 | 0.0% |
| LEVY BEFORE ADJUSTMENTS | (8,420) | 4,100 | 5,302 | 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 | \$ 1,809,992 | \$ 911,190 | \$ - | \$ 898,802 |
| Child Support | 1,188,782 | 1,130,719 | - | 58,063 |
| Veterans | 340,456 | 14,000 | - | 326,456 |
| Human Services | 66,575,796 | 48,550,214 | - | 18,025,582 |
| Park View Health Center | <u>20,475,867</u> | <u>11,313,193</u> | <u>(770,054)</u> | <u>8,392,620</u> |
| | <u>\$ 90,390,893</u> | <u>\$ 61,919,316</u> | <u>\$ (770,054)</u> | <u>\$ 27,701,523</u> |

PUBLIC HEALTH

Department: 100-052 to 054 Fund: General Fund
2008 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

WIC LOCATIONS: Winnebago County Human Services Building Winnebago County Neenah Human Services Building
220 Washington Avenue 211 North Commercial Street
Oshkosh, WI 54901 Neenah, WI 54956

MISSION STATEMENT:

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

PROGRAM DESCRIPTIONS:

ADMINISTRATION Provides departmental leadership, supervision, programmatic oversight, support staffing, accounting and budget. Responsible for health assessment, policies, enforcement, data management, community partnership, planning, fund seeking and workforce development.

ENVIRONMENTAL HEALTH Ensures an environment that protects and promotes health by assessing, correcting, controlling, and preventing those factors in the environment that can potentially adversely affect the health of individuals and the community. Programs include:

- Sanitarian – Inspection, consultation, code enforcement and licensure of food service establishments, campgrounds, temporary restaurants, swimming pools, hotel/motels, bed & breakfasts, mobile home parks, transient non-community wells and tattoo parlors.
- Environmental Health – Inspection, consultation and education to prevent and minimize adverse environmental exposures from air, water, housing, occupation, toxic materials, vector control, human health hazards and nuisances.
- Tobacco Free Coalition – Promotion of smoke free policies and tobacco use cessation, education, youth advocacy, tobacco retailer compliance checks and coordination of the Tobacco Free Coalition.

GENERAL PUBLIC HEALTH Services are provided to clients of all age groups in the following areas:

- **General Public Health** – General consultation including home visitation on health issues especially to those with chronic diseases and disabilities, health education, injury prevention, wellness promotion, health prevention programming, community monitoring and referral.
- **Communicable Disease** – Communicable disease surveillance, epidemiologic follow-up, disease containment, education, outbreak investigation, case referral and reporting. Tuberculosis skin testing for general public, county employees and contracted agencies.
- **Immunizations** – Provision and monitoring of required immunizations to prevent vaccine preventable diseases in children. Vaccines for adults on a fee for service basis.
- **Seasonal Influenza** – Monitoring of disease, public education, and provision of flu vaccine to homebound elderly and contracted agencies.
- **Jail Services** – Hepatitis A vaccination of food service workers and HIV counseling and testing.
- **HIV Partner Referral/Counseling & Testing** – HIV partner referral for HIV positive clients. HIV testing and counseling.

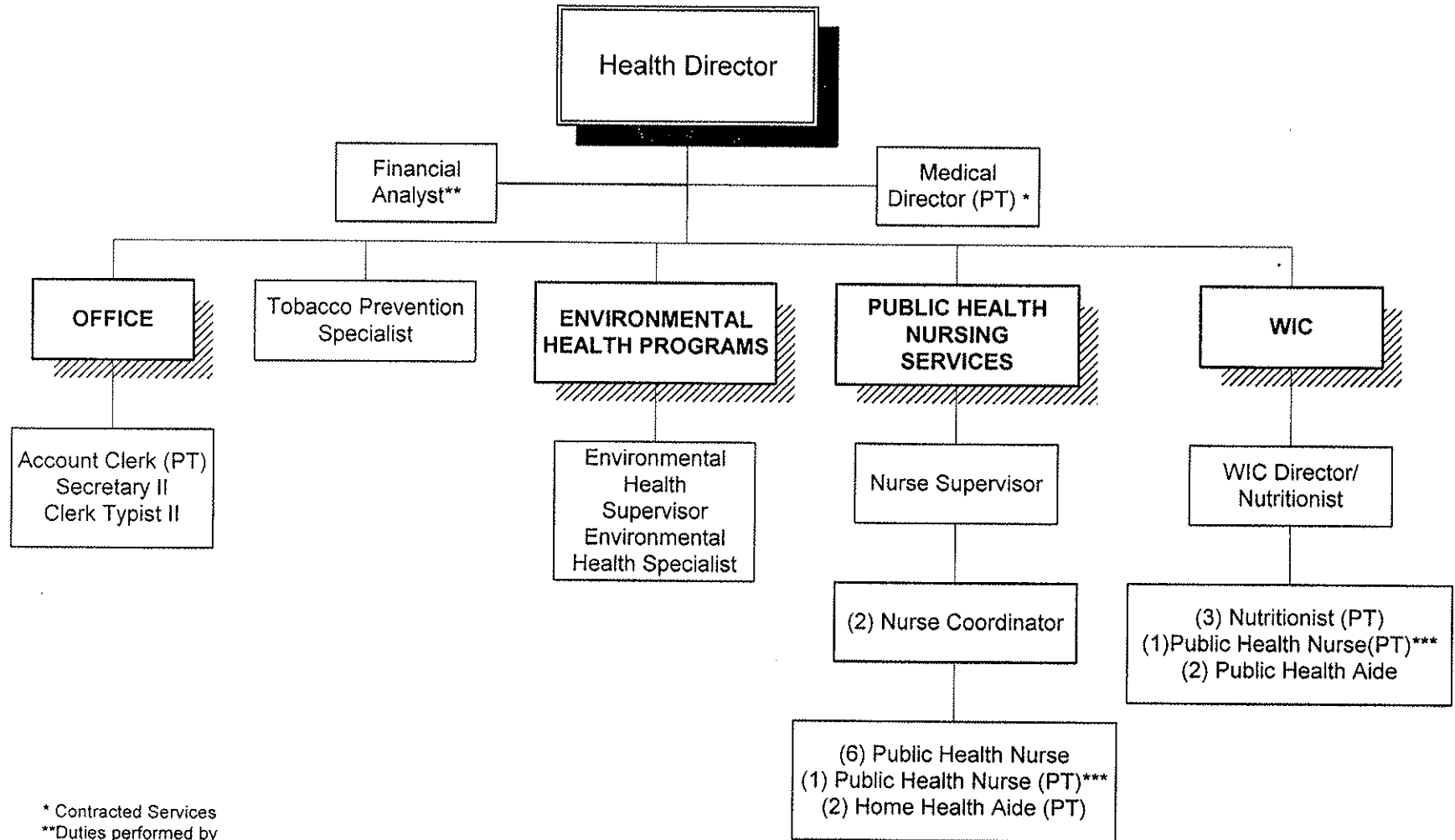
PUBLIC HEALTH NURSING Provides public health nurse based services in the following program areas and other related services:

- **MCH** – Provides coordinated health care services to women during and after pregnancy and to infants and children by providing assessment, planning, monitoring, education and referral.
- **Older Adult** – Services including home visit support, clinic based screenings, nail care and medication set-ups.
- **PNCC - Prenatal Care Coordination** is a Medicaid program providing case management services for low income high risk pregnant women and their families to improve birth outcomes by early identification, psychosocial support, education and access to medical and other services.
- **Daycare** – Health education and monitoring of immunization, communicable disease, food safety and injury prevention for daycare children, staff and parents.
- **Personal Care** - Provides care to clients who need assistance to enable them to stay in their homes
- **Housing Authority** - Nursing services including assessment, referral, medication set-up, health monitoring and service coordination provided to Housing Authority residents in Omro, Winneconne and Oshkosh via a contractual agreement between the two agencies.
- **Long Term Assessments** – Nursing assessment for health as part of a screening for individuals requesting participation in the Community Options Program run by the Division of Social Services in the County Human Services department.
- **Health Check/Well Child** – Provides health screening and education for ages birth to 21 years. Services include physical assessment, health and nutrition education, immunizations, lead testing, counseling and referral.

PUBLIC HEALTH PREPAREDNESS Community preparedness planning and exercises to respond to crisis or disaster including pandemic influenza, mass clinic operation, nuclear/biological/chemical accident or terrorism, participation in regional consortium activities and overall 24/7/365 availability of health department staff.

WOMEN, INFANTS, AND CHILDREN (WIC) A food supplement and nutrition education program offered to eligible low to moderate income 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
 ***.5 @ WIC & .5 @PH

PUBLIC HEALTH

Department: 100-052 to 054 Fund: General Fund
2008 BUDGET NARRATIVE

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

TELEPHONE: 232-3000
FAX : 303-3023

2007 ACCOMPLISHMENTS:

- Partnered with Aurora Health Care to conduct a health needs assessment of 400 rural county residents
- Awarded a third year of funding from the March of Dimes to continue Hispanic prenatal classes
- Older adult program staff trained and kicked off a fall prevention program for seniors
- Held multiple medication recycling events with County partners and presented practices at statewide conferences
- Conducted first Mass Clinic set up exercise and tabletop with county and community partners
- Served a record number of WIC clients, monthly caseload over 2350 clients
- Partnered with UW-Extension to provide family nutrition information at all four WIC check pick-up days each month
- Increased WIC participant lead poisoning awareness and initiated testing and billing for MA clients at WIC
- Awarded a grant to establish a Breastfeeding Peer Counseling program for WIC participants
- Awarded our first Safe Routes to School planning grant award for Winneconne School District area
- Implemented CHAMPS software upgrade for electronic medical record keeping
- Held first Senior Housing Conference at Sunnyview Expo – over 200 participants
- Initiated an additional nail care clinic at Fox View Housing Authority building in Omro
- Worked with Omro School to hold first health fair for students in grades 2-5
- Awarded Area Health Education Center student intern placement award to work on youth tobacco issues
- Established a new car seat fitting station in the Town of Menasha

- **Formed partnership between Environmental Health Program and UW-Oshkosh to work on area water quality issues**
- **Launched reformatted website**
- **Held first staff team building retreat at UW-Fox Valley**
- **Awarded a grant to conduct tobacco interventions with over 550 tobacco users at Country USA**
- **Maternal and Child Health nurses initiated asthma awareness outreach and education in daycares**
- **Developed a 16 member countywide tobacco youth advisory board inclusive of all school districts**
- **Conducted a local needs assessment of drug use and applied for a Drug Free Communities Grant**

2008 GOALS & OBJECTIVES:

- **Form a community needs assessment stakeholder committee to complete area health needs assessment**
- **Enter into contract with DNR for well inspection and licensing**
- **Reorganize nursing program staffing and create a nursing supervisor position**
- **Transition Hispanic prenatal education classes to a community supported program**
- **Revise annual report format to better demonstrate impact of services on the community**
- **Engage in child dental health protection and promotion activities**
- **Revise environmental Health Human Health Hazard and Nuisance polices into ordinance**
- **Pursue grant funding for additional water quality assessment, improvement and education**
- **Increase town based well water quality testing**
- **Expand the number of radon kit distribution sites**
- **Increase medical provider and health department lead testing of children enrolled in WIC**
- **Expand Tobacco Coalition efforts to also include alcohol and substance abuse via successful application for a Drug Free Communities Grant**
- **Develop a practical falls prevention program to reduce injury in older adults**
- **Expand asthma education into area schools**
- **Continue to conduct medication disposal education and collection efforts**
- **Host a second annual senior/older adult conference with area care providers**

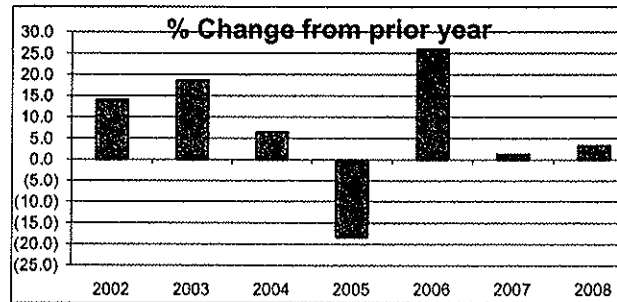
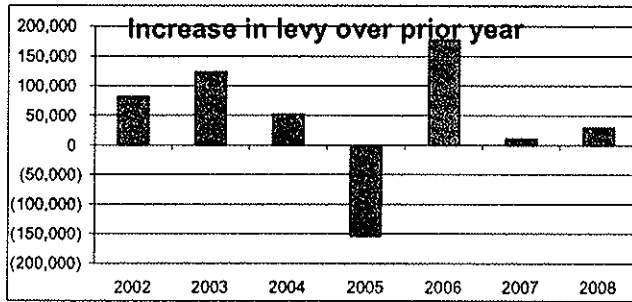
HEALTH

2008 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| Full Time | 20 | 21 | 21 | 23 | 24 | 18 | 18 | 18 | 18 | 18 |
| Part Time | 5 | 7 | 7 | 7 | 7 | 8 | 8 | 8 | 7 | 7 |
| Total | 25 | 28 | 28 | 30 | 31 | 26 | 26 | 26 | 25 | 25 |

COUNTY LEVY: The tax levy for 2008 is \$898,802, an increase of \$29,910 or 3.4% over 2007.



SIGNIFICANT CHANGES:

Overall, the gross levy is up 3.5% (\$30,410). Total expenses increased by \$113,764 mostly due to wages and fringes. Total revenues have increased about \$83,854 from grants, inspection fees and other charges. Changes in other revenue and expense accounts are marginal. Some are explained in detail below.

REVENUES:

Medicaid(Title 19) - There is a increase of \$10,800 due to additional clients in the personal care program.

Grants - A net increase of \$49,310 (Women Infant Children- \$30,682 and Public Health Preparedness Pandemic Influenza - \$18,000).

Inspection Fees - The increase in inspection fees of \$26,900 is anticipated due to (1) an increase in the number of establishments licensed, (2) an increase in the licensing fee, and (3)contracting with the Department of Natural resources to provide annual inspections of transient-non community wells.

Other Miscellaneous Revenue - Discontinuation of March of Dimes grant funding is the primary reason for this decrease of \$7,216.

EXPENSES:

Labor and Fringes - These accounts are up by \$119,487 due to normal pay increases and higher percent used in calculating the fringes.

Capital outlay – a new vehicle was budgeted in 2007 at a cost of \$15,000, nothing is requested in 2008.

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 | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 488,987 | 899,150 | 858,336 | 827,336 | 911,190 |
| Labor | 765,704 | 1,485,172 | 1,547,602 | 1,540,452 | 1,659,939 |
| Travel | 13,341 | 29,743 | 38,145 | 28,795 | 29,825 |
| Capital | - | 15,000 | 15,000 | 15,000 | - |
| Other Expenditures | 76,069 | 136,834 | 159,446 | 111,981 | 120,228 |
| Total Expenditures | 855,115 | 1,666,749 | 1,760,193 | 1,696,228 | 1,809,992 |
| Levy Before Adjustments | 366,128 | 767,599 | 901,857 | 868,892 | 898,802 |
| Adjustments | - | - | - | - | - |
| Net Levy After Adjustments | 366,128 | 767,599 | 901,857 | 868,892 | 898,802 |

**Winnebago County
Budget Detail - 2008
Public Health
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|-----------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Medicald (Title 19) | 30,140 | 144,712 | 143,901 | 129,700 | 140,500 | 140,500 | 140,500 | 8.3% |
| Grants | 156,405 | 158,255 | 166,105 | 144,372 | 163,000 | 163,000 | 163,000 | 12.9% |
| WIC Grant | 282,766 | 307,529 | 358,812 | 329,318 | 360,000 | 360,000 | 360,000 | 9.3% |
| Intergovernmental | 469,311 | 610,496 | 668,818 | 603,390 | 663,500 | 663,500 | 663,500 | 10.0% |
| Forms, Copies, Etc. | 14 | 66 | 3 | 0 | 0 | 0 | 0 | NA |
| Reimbursed Costs | 141 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Inspection Fees | 69,686 | 75,262 | 85,930 | 70,000 | 96,900 | 96,900 | 96,900 | 38.4% |
| Housing Authority | 73,305 | 76,778 | 78,588 | 80,945 | 84,000 | 84,000 | 84,000 | 3.8% |
| Med Adv - Rm & Brd | 128,421 | (241) | 0 | 0 | 0 | 0 | 0 | NA |
| Medicare (Title 19) | 61 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Donatlons | 963 | 416 | 553 | 450 | 500 | 500 | 500 | 11.1% |
| Client Cost Shares/Fees | 11,124 | 11,383 | 11,490 | 11,710 | 10,600 | 10,600 | 10,600 | -9.5% |
| County Client Services | 60 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| State Testing Reimbursements | 1,500 | 1,530 | 1,520 | 1,500 | 1,500 | 1,500 | 1,500 | 0.0% |
| Private Pay Fees | 5,939 | 5,135 | 6,936 | 5,100 | 7,000 | 7,000 | 7,000 | 37.3% |
| Other Public Charges | 4,274 | 5,377 | 4,982 | 4,100 | 3,400 | 3,400 | 3,400 | -17.1% |
| Public Services | 295,486 | 175,705 | 190,002 | 173,805 | 203,900 | 203,900 | 203,900 | 17.3% |
| Reimbursed Costs | 0 | 29 | 0 | 0 | 0 | 0 | 0 | NA |
| Intergovernmental Services | 0 | 29 | 0 | 0 | 0 | 0 | 0 | NA |
| Nursing Services | 28 | 0 | 130 | 0 | 0 | 0 | 0 | NA |
| Nursing Services | 52,763 | 35,742 | 48,812 | 36,925 | 37,790 | 37,790 | 37,790 | 2.3% |
| Interfund Revenues | 52,791 | 35,742 | 48,942 | 36,925 | 37,790 | 37,790 | 37,790 | 2.3% |
| Interest on Investments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Miscellaneous Revenues | 6,336 | 41,418 | 54,962 | 13,216 | 6,000 | 6,000 | 6,000 | -54.6% |
| Miscellaneous Revenues | 6,336 | 41,418 | 54,962 | 13,216 | 6,000 | 6,000 | 6,000 | -54.6% |
| TOTAL REVENUES | 823,924 | 863,391 | 962,723 | 827,336 | 911,190 | 911,190 | 911,190 | 10.1% |
| Regular Pay | 1,004,162 | 1,025,431 | 1,066,030 | 1,095,814 | 1,150,087 | 1,150,087 | 1,150,087 | 5.0% |

**Winnebago County
Budget Detail - 2008
Public Health
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------|------------------|------------------|------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Temporary Employees | 0 | 4,203 | 848 | 4,355 | 14,743 | 14,743 | 14,743 | 238.5% |
| Overtime | 44 | 0 | 282 | 0 | 0 | 0 | 0 | NA |
| Wages | 1,004,206 | 1,029,633 | 1,067,160 | 1,100,169 | 1,164,830 | 1,164,830 | 1,164,830 | 5.9% |
| Fringe Benefits | 411,315 | 411,479 | 424,597 | 440,283 | 495,109 | 495,109 | 495,109 | 12.5% |
| Fringes | 411,315 | 411,479 | 424,597 | 440,283 | 495,109 | 495,109 | 495,109 | 12.5% |
| Total Labor Costs | 1,415,521 | 1,441,112 | 1,491,757 | 1,540,452 | 1,659,939 | 1,659,939 | 1,659,939 | 7.8% |
| Registration & Tuition | 2,603 | 4,824 | 5,259 | 4,900 | 4,800 | 4,800 | 4,800 | -2.0% |
| Automobile Allowance | 18,968 | 22,340 | 24,384 | 20,125 | 21,550 | 21,550 | 21,550 | 7.1% |
| Commercial Travel | 0 | 521 | 356 | 1,000 | 1,000 | 800 | 800 | -20.0% |
| Meals | 299 | 1,075 | 722 | 830 | 850 | 850 | 850 | 2.4% |
| Lodging | 903 | 2,778 | 2,041 | 1,900 | 1,800 | 1,800 | 1,800 | -5.3% |
| Other Travel Exp | 59 | 266 | 45 | 40 | 25 | 25 | 25 | -37.5% |
| Travel | 22,832 | 31,804 | 32,807 | 28,795 | 30,025 | 29,825 | 29,825 | 3.6% |
| Other Equipment | 0 | 13,244 | 0 | 15,000 | 0 | 0 | 0 | 0.0% |
| Capital | 0 | 13,244 | 0 | 15,000 | 0 | 0 | 0 | 0.0% |
| Office Expenses | | | | | | | | |
| Office Supplies | 1,665 | 2,743 | 2,393 | 2,800 | 4,125 | 4,125 | 4,125 | 47.3% |
| Stationery and Forms | 80 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Printing Supplies | 180 | 243 | 225 | 225 | 250 | 250 | 250 | 11.1% |
| Print & Duplicate | 1,185 | 604 | 1,033 | 925 | 700 | 700 | 700 | -24.3% |
| Postage and Box Rent | 210 | 174 | 106 | 100 | 100 | 100 | 100 | 0.0% |
| Maps and Prints | 30 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Computer Supplies | 1,106 | 1,392 | 924 | 1,300 | 100 | 100 | 100 | -92.3% |
| Computer Software | 0 | 591 | 14,756 | 600 | 900 | 900 | 900 | 50.0% |
| Advertising | 803 | 1,096 | 1,648 | 500 | 1,000 | 1,000 | 1,000 | 100.0% |
| Subscriptions | 1,211 | 1,878 | 2,093 | 2,255 | 1,875 | 1,875 | 1,875 | -16.9% |
| Membership Dues | 835 | 1,150 | 1,445 | 1,425 | 1,465 | 1,465 | 1,465 | 2.8% |
| Photo Processing | 79 | 23 | 32 | 25 | 0 | 0 | 0 | 0.0% |
| Operating Expenses | | | | | | | | |
| Program Expenses | 60 | 0 | 0 | 0 | 0 | 0 | 0 | NA |

**Winnebago County
Budget Detail - 2008
Public Health
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Telephone | 12,768 | 13,540 | 14,323 | 15,100 | 16,000 | 15,900 | 15,900 | 5.3% |
| Food | 425 | 791 | 852 | 450 | 100 | 100 | 100 | -77.8% |
| Small Equipment | 1,867 | 8,407 | 4,839 | 3,000 | 3,000 | 3,000 | 3,000 | 0.0% |
| Medical Supplies | 14,727 | 18,466 | 21,891 | 13,450 | 13,200 | 13,200 | 13,200 | -1.9% |
| Premiums and Prizes | 0 | 0 | 378 | 0 | 0 | 0 | 0 | NA |
| Other Operating Supplies | 8,017 | 11,898 | 17,378 | 8,200 | 8,400 | 8,400 | 8,400 | 2.4% |
| Repairs & Maintenance | | | | | | | | |
| Maintenance - Equipment | 238 | 238 | 0 | 0 | 0 | 0 | 0 | NA |
| Maintenance-Vehicles | 0 | 55 | 12 | 0 | 0 | 0 | 0 | NA |
| Maintenance Supplies | | | | | | | | |
| Motor Fuel | 0 | 27 | 97 | 0 | 0 | 0 | 0 | NA |
| Contractual Services | | | | | | | | |
| Vehicle Repairs | 0 | 0 | 48 | 500 | 0 | 0 | 0 | 0.0% |
| Equipment Repairs | 0 | 0 | 254 | 0 | 300 | 300 | 300 | NA |
| Professional Service | 0 | 1,018 | 3,694 | 2,000 | 2,000 | 2,000 | 2,000 | 0.0% |
| Other Contract Serv. | 20,756 | 13,695 | 20,253 | 11,920 | 12,200 | 12,200 | 12,200 | 2.3% |
| Administration Fee | 4,022 | 4,253 | 5,132 | 4,700 | 5,800 | 5,800 | 5,800 | 23.4% |
| Interpreter | 69 | 951 | 2,260 | 800 | 3,600 | 3,600 | 3,600 | 350.0% |
| Insurance | | | | | | | | |
| Operating Licenses & Fees | 0 | 150 | 0 | 150 | 200 | 200 | 200 | 33.3% |
| Interfund Expenses | | | | | | | | |
| Print & Duplicate | 4,306 | 5,168 | 5,104 | 5,600 | 5,950 | 5,950 | 5,950 | 6.3% |
| Postage and Box Rent | 5,814 | 5,453 | 5,228 | 5,600 | 6,200 | 6,000 | 6,000 | 7.1% |
| Food | 0 | 0 | 0 | 100 | 100 | 100 | 100 | 0.0% |
| Maintenance Vehicles | 1,302 | 163 | 0 | 0 | 0 | 0 | 0 | NA |
| Motor Fuel | 1,687 | 2,353 | 3,111 | 3,100 | 2,700 | 2,700 | 2,700 | -12.9% |
| Vehicle Repairs | 0 | 423 | 552 | 500 | 600 | 600 | 600 | 20.0% |
| Equipment Repairs | 1,188 | 1,188 | 1,155 | 1,155 | 1,221 | 1,221 | 1,221 | 5.7% |
| Building Rental | 18,540 | 19,080 | 18,060 | 20,250 | 20,700 | 20,700 | 20,700 | 2.2% |
| Prop. & Liab. Insurance | 8,004 | 6,944 | 0 | 5,251 | 7,742 | 7,742 | 7,742 | 47.4% |
| Other Operating Expenses | <u>111,174</u> | <u>124,153</u> | <u>149,274</u> | <u>111,981</u> | <u>120,528</u> | <u>120,228</u> | <u>120,228</u> | <u>7.4%</u> |
| TOTAL EXPENSES | <u>1,549,527</u> | <u>1,610,314</u> | <u>1,673,838</u> | <u>1,696,228</u> | <u>1,810,492</u> | <u>1,809,992</u> | <u>1,809,992</u> | <u>6.7%</u> |
| LEVY BEFORE ADJUSTMENTS | <u>725,604</u> | <u>746,923</u> | <u>711,115</u> | <u>868,892</u> | <u>899,302</u> | <u>898,802</u> | <u>898,802</u> | <u>3.4%</u> |

PUBLIC HEALTH PROGRAM BUDGETS

| COST CENTER NAME | LABOR | TRAVEL & MEETINGS | CAPITAL | OTHER EXPENSES | TOTAL EXPENSES | REVENUES | TOTALS BY YEAR | | | ANNUAL PERCENT INCREASES | |
|----------------------------|------------------|----------------------|----------|-------------------|-------------------|----------------|-----------------|-----------------|-----------------|-----------------------------|----------------------|
| | | | | | | | 2008 ADOPTED | 2007 ADOPTED | 2006 ADOPTED | 2008 OVER 2007 | 2007 OVER 2006 |
| PUBLIC HEALTH | | | | | | | | | | | |
| Administration | 325,913 | 1,300 | | 63,823 | 391,036 | - | 391,036 | 374,991 | 357,097 | 4.3 | 5.0 |
| General Public Health | 348,075 | 6,525 | | 13,675 | 368,275 | 46,300 | 321,975 | 274,162 | 263,660 | 17.4 | 4.0 |
| Public Health Nursing | 418,828 | 11,300 | | 5,425 | 435,553 | 278,290 | 157,263 | 162,425 | 144,110 | (3.2) | 12.7 |
| Environmental Services | 225,678 | 7,600 | | 14,725 | 248,003 | 185,600 | 62,403 | 75,415 | 87,582 | (17.3) | (13.9) |
| Public Health Preparedness | 10,445 | 700 | | - | 11,145 | 41,000 | (29,855) | (13,092) | (14,791) | 128.0 | (11.5) |
| Women, Infant, & Children | 331,000 | 2,400 | | 22,580 | 355,980 | 360,000 | (4,020) | (5,009) | 20,455 | (19.7) | (124.5) |
| Grand Totals | 1,659,939 | 29,825 | - | 120,228 | 1,809,992 | 911,190 | 898,802 | 868,892 | 858,113 | 3.4 | 1.3 |

CHILD SUPPORT

Department: 100-050 Fund: General Fund
2008 BUDGET NARRATIVE

DEPARTMENT HEAD: Kathleen M. Diedrich
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.

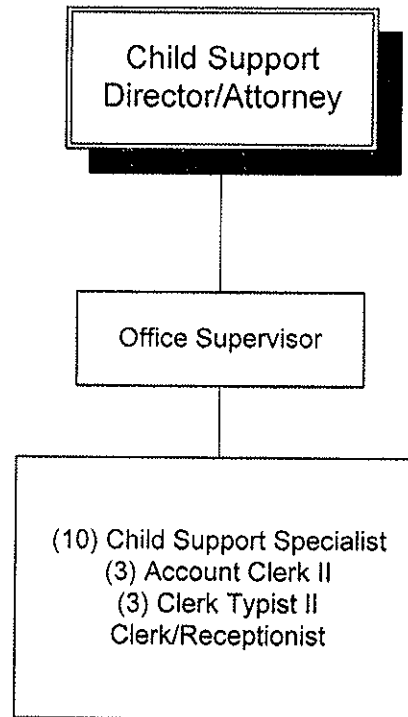
CHILD SUPPORT ORDER REVISION: Review all IV-D orders with payments assigned to the state within 36 months of the last court action, or at the request of either parent, and provide services for adjustment in those cases where there has been a substantial change in circumstances and the support does not 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
2008 BUDGET NARRATIVE**

DEPARTMENT HEAD: Kathleen M. Diedrich
LOCATION: Winnebago County
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-4780

2007 ACCOMPLISHMENTS:

- 1. Completed Reconciliation project**
- 2. Increase child support collections**
- 3. Began reorganizing the Agency**

2008 GOALS & OBJECTIVES:

- 1. Focus on Customer Service and return call timeliness**
- 2. Explore efficiency in the Agency**
- 3. Increase team cohesiveness within the Agency**
- 4. Relocate Agency to Orrin King Building**

CHILD SUPPORT

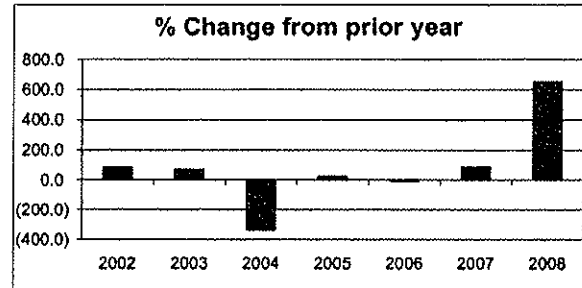
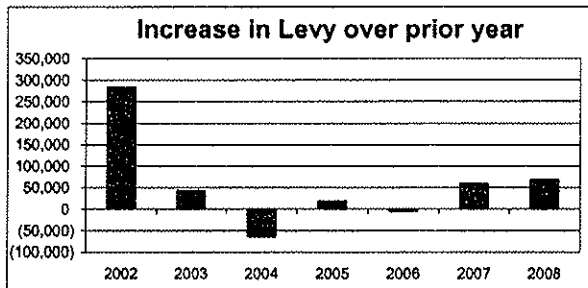
2008 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| Full Time | 17 | 17 | 18 | 19 | 19 | 20 | 20 | 20 | 19 | 19 |
| Part Time | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 18 | 18 | 18 | 19 | 19 | 20 | 20 | 20 | 19 | 19 |

There are no changes for the 2008 table of organization.

COUNTY LEVY: The tax levy for 2008 is \$58,063 and increase of 68,600 over 2007. This is the first year that the department will have a tax levy, because of a lower reimbursement of expenditures from the state and federal government.



SIGNIFICANT CHANGES:

Overall, the levy will increase dramatically due to the reduction in reimbursement from the state and federal government.

Revenues

Child Support Admin - A decrease of \$252,057 due to a change in Federal law. This change eliminated a higher portion of the "pass-through" revenue we were receiving.

Incentive Payments - An increase of \$213,427, the state gave this amount as the incentives for 2008.

Expenses

Labor and Fringes - This category will increase by \$35,265 or 3.3% because normal pay increases.

Legal Fees - This account is being decreased by \$5,000 to more closely reflect prior history.

Medical and Dental - This account is being decreased by \$4,000 to more closely reflect prior history.

**Financial Summary
Child Support**

| Items | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 450,627 | 1,166,219 | 1,190,973 | 1,173,099 | 1,130,719 |
| Labor | 499,364 | 1,034,655 | 1,054,404 | 1,054,404 | 1,089,669 |
| Travel | 619 | 1,523 | 1,690 | 1,690 | 1,873 |
| Capital | - | - | - | - | - |
| Other Expenditures | 41,973 | 95,877 | 124,342 | 106,468 | 97,240 |
| Total Expenditures | 541,956 | 1,132,055 | 1,180,436 | 1,162,562 | 1,188,782 |
| Levy Before Adjustments | 91,328 | (34,164) | (10,537) | (10,537) | 58,063 |
| Adjustments | - | - | - | - | - |
| Net Levy After Adjustments | 91,328 | (34,164) | (10,537) | (10,537) | 58,063 |

**Winnebago County
Budget Detail - 2008
Child Support
100 - 050**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|-------------------------------|------------------|------------------|------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Child Support Admin | 736,388 | 671,681 | 638,027 | 722,427 | 470,370 | 470,370 | 470,370 | -34.9% |
| Incentive Payments | 300,194 | 400,254 | 330,150 | 389,672 | 481,099 | 603,099 | 603,099 | 54.8% |
| Indirect Cost | 0 | 0 | 15,695 | 0 | 0 | 0 | 0 | NA |
| Intergovernmental | 1,036,583 | 1,071,935 | 983,873 | 1,112,099 | 951,469 | 1,073,469 | 1,073,469 | -3.5% |
| Fees And Costs | 1,800 | 5,585 | 6,005 | 18,000 | 12,000 | 12,000 | 12,000 | -33.3% |
| Support Filing/Applic. | 1,210 | 1,765 | 2,045 | 1,500 | 1,750 | 1,750 | 1,750 | 16.7% |
| Blood Tests | 16,263 | 18,923 | 19,454 | 23,000 | 25,000 | 25,000 | 25,000 | 8.7% |
| Sheriff Fees | 14,680 | 17,611 | 16,956 | 18,500 | 18,500 | 18,500 | 18,500 | 0.0% |
| Public Services | 33,953 | 43,884 | 44,461 | 61,000 | 57,250 | 57,250 | 57,250 | -8.1% |
| Other Miscellaneous Revenues | 0 | 15 | 0 | 0 | 0 | 0 | 0 | NA |
| Miscellaneous Revenues | 0 | 15 | 0 | 0 | 0 | 0 | 0 | NA |
| TOTAL REVENUES | 1,070,536 | 1,115,834 | 1,028,333 | 1,173,099 | 1,008,719 | 1,130,719 | 1,130,719 | -3.6% |
| Regular Pay | 623,706 | 651,493 | 692,203 | 713,263 | 741,478 | 741,478 | 741,478 | 4.0% |
| Overtime | 1,373 | 1,515 | 1,043 | 0 | 0 | 0 | 0 | NA |
| Wages | 625,079 | 653,008 | 693,245 | 713,263 | 741,478 | 741,478 | 741,478 | 4.0% |
| Fringe Benefits | 299,366 | 291,779 | 306,890 | 341,141 | 348,191 | 348,191 | 348,191 | 2.1% |
| Fringes | 299,366 | 291,779 | 306,890 | 341,141 | 348,191 | 348,191 | 348,191 | 2.1% |
| Total Labor Costs | 924,444 | 944,787 | 1,000,135 | 1,054,404 | 1,089,669 | 1,089,669 | 1,089,669 | 3.3% |
| Registration & Tuition | 740 | 745 | 570 | 440 | 475 | 475 | 475 | 8.0% |
| Automobile Allowance | 1,312 | 1,027 | 1,166 | 680 | 450 | 450 | 450 | -33.8% |
| Meals | 215 | 240 | 269 | 198 | 276 | 276 | 276 | 39.4% |
| Lodging | 744 | 744 | 744 | 372 | 672 | 672 | 672 | 80.8% |
| Other Travel Exp | 4 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Travel | 3,015 | 2,756 | 2,749 | 1,690 | 1,873 | 1,873 | 1,873 | 10.8% |
| Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA |

Office Expenses

**Winnebago County
Budget Detail - 2008
Child Support
100 - 050**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|---------------------------------|------------------|------------------|------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Office Supplies | 2,972 | 3,452 | 2,784 | 3,750 | 3,500 | 3,500 | 3,500 | -6.7% |
| Printing Supplies | 1,873 | 1,472 | 1,726 | 2,000 | 2,000 | 2,000 | 2,000 | 0.0% |
| Postage and Box Rent | 22 | 29 | 43 | 0 | 0 | 0 | 0 | NA |
| Computer Supplies | 654 | 1,239 | 416 | 0 | 0 | 0 | 0 | NA |
| Subscriptions | 235 | 239 | 14,214 | 325 | 325 | 325 | 325 | 0.0% |
| Membership Dues | 610 | 708 | 601 | 580 | 605 | 605 | 605 | 4.3% |
| Operating Expenses | | | | | | | | |
| Education & Training | 9,372 | 11,076 | 10,046 | 11,000 | 12,000 | 12,000 | 12,000 | 9.1% |
| Telephone | 3,950 | 3,279 | 3,195 | 4,500 | 3,500 | 3,500 | 3,500 | -22.2% |
| Small Equipment | 2,930 | 0 | 3,898 | 0 | 0 | 0 | 0 | NA |
| Legal Fees | 38,073 | 38,853 | 35,824 | 40,000 | 40,000 | 35,000 | 35,000 | -12.5% |
| Contractual Services | | | | | | | | |
| Medical and Dental | 21,853 | 18,192 | 17,311 | 20,000 | 16,000 | 16,000 | 16,000 | -20.0% |
| Equipment Repairs | 150 | 150 | 220 | 500 | 500 | 500 | 500 | 0.0% |
| Transcription Services | 145 | 402 | 48 | 100 | 100 | 100 | 100 | 0.0% |
| Interpreter | 0 | 0 | 30 | 500 | 250 | 250 | 250 | -50.0% |
| Insurance | | | | | | | | |
| Prop & Liab Insurance | 30 | 15 | 50 | 45 | 20 | 20 | 20 | -55.6% |
| Operating Licenses & Fees | 40 | 20 | 60 | 100 | 20 | 20 | 20 | -80.0% |
| Interfund Expenses | | | | | | | | |
| Print & Duplicate | 3,927 | 4,194 | 3,789 | 4,750 | 4,500 | 4,500 | 4,500 | -5.3% |
| Postage and Box Rent | 13,145 | 13,599 | 12,778 | 15,000 | 15,000 | 15,000 | 15,000 | 0.0% |
| Equipment Repairs | 1,320 | 1,320 | 1,287 | 1,320 | 1,287 | 1,287 | 1,287 | -2.5% |
| Prop. & Liab. Insurance | 2,592 | 2,659 | 0 | 1,998 | 2,633 | 2,633 | 2,633 | 31.8% |
| Other Operating Expenses | 103,893 | 100,897 | 108,321 | 106,468 | 102,240 | 97,240 | 97,240 | -8.7% |
| TOTAL EXPENSES | 1,031,353 | 1,048,439 | 1,111,205 | 1,162,562 | 1,193,782 | 1,188,782 | 1,188,782 | 2.3% |
| LEVY BEFORE ADJUSTMENTS | (39,183) | (67,394) | 82,872 | (10,537) | 185,063 | 58,063 | 58,063 | -651.0% |

VETERANS' SERVICES

Department: 100-059 Fund: General Fund
2008 BUDGET NARRATIVE

DEPARTMENT HEAD: Robert Stone - Director
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 clinics, short-term nursing homes, retirement/skilled care Veteran Homes.

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

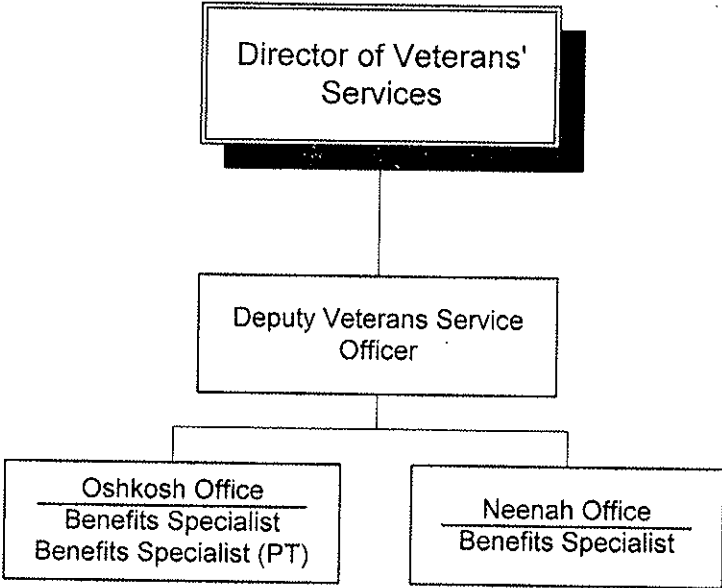
INSURANCE Insurance programs, life and medical, including conversions, beneficiary change, cash surrender and loan.

EDUCATION Educational programs, including GI Bill, vocational rehabilitation, retraining, VetEd and Wisconsin G.I. Bill.

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
2008 BUDGET NARRATIVE

DEPARTMENT HEAD: Robert Stone - Deputy Director
LOCATION: Winnebago County
504 Algoma Boulevard
Oshkosh, WI 54901-4704

TELEPHONE: 236-4898

2007 ACCOMPLISHMENTS:

1. Maintained accreditation and legal training through participation in training, conferences and meetings, started Certified Veteran Advocate (CVA) training.
2. Deputy attended national CVSO Accreditation training. Established her initial accreditation.
3. Incarcerated veteran outreach coordinated into the office workflow.
4. Veteran outreach programs have increased but continue to be limited by available time and resources.
5. Recruited additional drivers.

2008 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 programs 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. Need to recruit additional volunteer drivers and a volunteer driver coordinator for our Veterans Medical Transportation program.
4. Improve on veteran legal training, court precedents and their utilization. Continue to pursue Certified Veteran Advocate (CVA) level of accreditation.

5. **Continue training and accreditation certification for the Deputy.**
6. **Correct any misimpressions of service levels or availability of service, which by most agencies and veterans is considered to be one of the best in the state. Demonstrate that better VA services can not be obtained elsewhere in the system.**
7. **Develop long range plan for veteran grant utilization.**
8. **Set up Federal VA computer interface to provide better development and access to veteran claims.**

VETERANS SERVICE

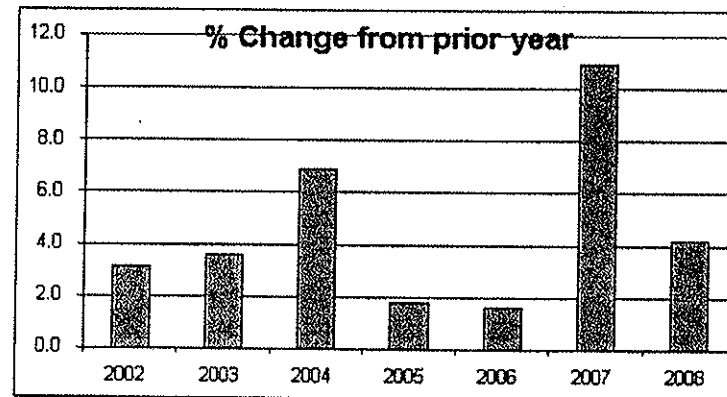
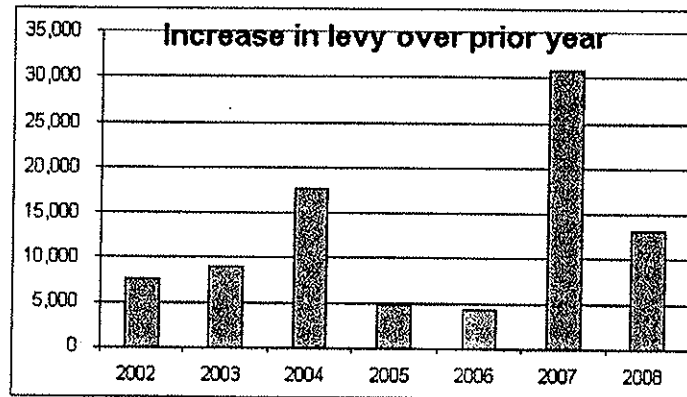
2008 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| 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 2008.

COUNTY LEVY: The tax levy for 2008 is \$326,456, an increase of \$13,136 or 4.2% over 2007.



SIGNIFICANT CHANGES:

Computer Software – This account will decrease by \$9,750 due to the upgrade of the Veteran software program in 2007.

Other operating supplies - This account will increase by \$4,500 because of the need to replenish flags and makers for 2008.

Automobile Allowance- Other - This account will increase by \$5,000 due to expected increase cost in transporting of veterans.

Veteran Relief Grants - This account will increase by \$6,000 to make sure all veterans have adequate funding available.

Operating Grants - This account will increase by \$10,650 to account for a portion of the \$13,000 grant money.

**Financial Summary
Veterans Services**

| Items | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 1,036 | 14,250 | 14,000 | 14,000 | 14,000 |
| Labor | 118,848 | 241,500 | 251,523 | 251,523 | 249,418 |
| Travel | 2,840 | 10,150 | 15,090 | 22,090 | 9,655 |
| Capital | - | - | - | - | - |
| Other Expenditures | 37,091 | 66,801 | 60,707 | 53,707 | 81,383 |
| Total Expenditures | 158,779 | 318,451 | 327,320 | 327,320 | 340,456 |
| Levy Before Adjustments | 157,743 | 304,201 | 313,320 | 313,320 | 326,456 |
| Adjustments | - | - | - | - | - |
| Net Levy After Adjustments | 157,743 | 304,201 | 313,320 | 313,320 | 326,456 |

**Winnebago County
Budget Detail - 2008
Veterans Services**

100 - 059

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 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 | 15 | 0 | 0 | 0 | 0 | 0 | NA |
| Reimbursed Costs | 511 | 950 | 1,548 | 500 | 500 | 500 | 500 | 0.0% |
| Donations | 200 | 300 | 351 | 500 | 500 | 500 | 500 | 0.0% |
| Public Services | 711 | 1,265 | 1,899 | 1,000 | 1,000 | 1,000 | 1,000 | 0.0% |
| TOTAL REVENUES | 13,711 | 14,265 | 14,899 | 14,000 | 14,000 | 14,000 | 14,000 | 0.0% |
| Regular Pay | 164,014 | 169,561 | 174,704 | 181,204 | 184,754 | 184,754 | 184,754 | 2.0% |
| Overtime | 410 | 65 | 141 | 0 | 0 | 0 | 0 | NA |
| Wages | 164,424 | 169,625 | 174,845 | 181,204 | 184,754 | 184,754 | 184,754 | 2.0% |
| Fringe Benefits | 65,846 | 55,702 | 58,080 | 70,319 | 64,664 | 64,664 | 64,664 | -8.0% |
| Fringes | 65,846 | 55,702 | 58,080 | 70,319 | 64,664 | 64,664 | 64,664 | -8.0% |
| Total Labor Costs | 230,270 | 225,327 | 232,925 | 251,523 | 249,418 | 249,418 | 249,418 | -0.8% |
| Registration & Tuition | 320 | 590 | 255 | 1,325 | 850 | 850 | 850 | -35.8% |
| Automobile Allowance | 2,943 | 3,884 | 4,837 | 13,600 | 4,880 | 4,880 | 4,880 | -64.1% |
| Commercial Travel | 0 | 406 | 0 | 425 | 850 | 425 | 425 | 0.0% |
| Meals | 941 | 1,127 | 1,235 | 1,600 | 1,200 | 1,200 | 1,200 | -25.0% |
| Lodging | 1,312 | 1,561 | 1,535 | 4,665 | 2,800 | 2,000 | 2,000 | -57.1% |
| Other Travel Exp | 242 | 381 | 69 | 475 | 300 | 300 | 300 | -36.8% |
| Travel | 5,758 | 7,950 | 7,931 | 22,090 | 10,880 | 9,655 | 9,655 | -56.3% |
| Office Expenses | | | | | | | | |
| Office Supplies | 504 | 324 | 254 | 400 | 800 | 800 | 800 | 100.0% |
| Stationery and Forms | 0 | 201 | 219 | 100 | 300 | 300 | 300 | 200.0% |
| Printing Supplies | 315 | 328 | 300 | 300 | 300 | 300 | 300 | 0.0% |
| Print & Duplicate | 222 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Postage and Box Rent | 42 | 0 | 4 | 0 | 0 | 0 | 0 | NA |
| Computer Supplies | 434 | 110 | 57 | 250 | 250 | 250 | 250 | 0.0% |
| Computer Software | 0 | 0 | 0 | 10,000 | 250 | 250 | 250 | -97.5% |

**Winnebago County
Budget Detail - 2008
Veterans Services**

100 - 059

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Subscriptions | 479 | 479 | 482 | 260 | 485 | 485 | 485 | 86.5% |
| Membership Dues | 90 | 90 | 100 | 90 | 100 | 100 | 100 | 11.1% |
| Operating Expenses | | | | | | | | |
| Telephone | 2,652 | 2,099 | 1,673 | 2,500 | 1,700 | 1,700 | 1,700 | -32.0% |
| Food | 0 | 230 | 251 | 225 | 225 | 225 | 225 | 0.0% |
| Small Equipment | 400 | 124 | 1,461 | 2,000 | 2,850 | 2,850 | 2,850 | 42.5% |
| Other Operating Supplies | 9,623 | 7,463 | 3,426 | 3,000 | 7,500 | 7,500 | 7,500 | 150.0% |
| Automobile Allowance-Other | 6,455 | 7,849 | 7,522 | 0 | 12,000 | 12,000 | 12,000 | NA |
| Contractual Services | | | | | | | | |
| Equipment Repairs | 380 | 298 | 251 | 200 | 400 | 400 | 400 | 100.0% |
| Janitorial Services | 552 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Contract Serv. | 600 | 600 | 700 | 700 | 850 | 850 | 850 | 21.4% |
| Insurance | | | | | | | | |
| Operating Licenses & Fees | 0 | 0 | 75 | 0 | 75 | 75 | 75 | NA |
| Relief to Indigents | | | | | | | | |
| Veterans Relief Grants | 20,892 | 20,176 | 21,418 | 19,000 | 20,000 | 25,000 | 25,000 | 31.6% |
| Veterans Graves | 10,502 | 10,291 | 11,594 | 10,500 | 12,000 | 12,000 | 12,000 | 14.3% |
| Other Sundry & Fixed Charges | | | | | | | | |
| Operating Grants | 0 | 0 | 0 | 0 | 10,650 | 10,650 | 10,650 | NA |
| Interfund Expenses | | | | | | | | |
| Print & Duplicate | 1,613 | 1,513 | 1,745 | 750 | 1,700 | 1,700 | 1,700 | 126.7% |
| Postage and Box Rent | 2,323 | 2,234 | 2,550 | 2,200 | 2,500 | 2,500 | 2,500 | 13.6% |
| Equipment Repairs | 561 | 561 | 561 | 561 | 561 | 561 | 561 | 0.0% |
| Prop. & Liab. Insurance | 876 | 857 | 0 | 671 | 887 | 887 | 887 | 32.2% |
| Other Operating Expenses | <u>59,515</u> | <u>55,827</u> | <u>54,643</u> | <u>53,707</u> | <u>76,383</u> | <u>81,383</u> | <u>81,383</u> | <u>51.5%</u> |
| TOTAL EXPENSES | <u>295,543</u> | <u>289,104</u> | <u>295,499</u> | <u>327,320</u> | <u>336,681</u> | <u>340,456</u> | <u>340,456</u> | <u>4.0%</u> |
| LEVY BEFORE ADJUSTMENTS | <u>281,832</u> | <u>274,839</u> | <u>280,600</u> | <u>313,320</u> | <u>322,681</u> | <u>326,456</u> | <u>326,456</u> | <u>4.2%</u> |

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2008 BUDGET NARRATIVE

DEPARTMENT HEAD:
LOCATION:

Bill Topal - 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 consumers whom are classified into the following target groups (consumers 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 consumers based on their individual needs:

CHILD DAY CARE – CRISIS/RESPITE

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.

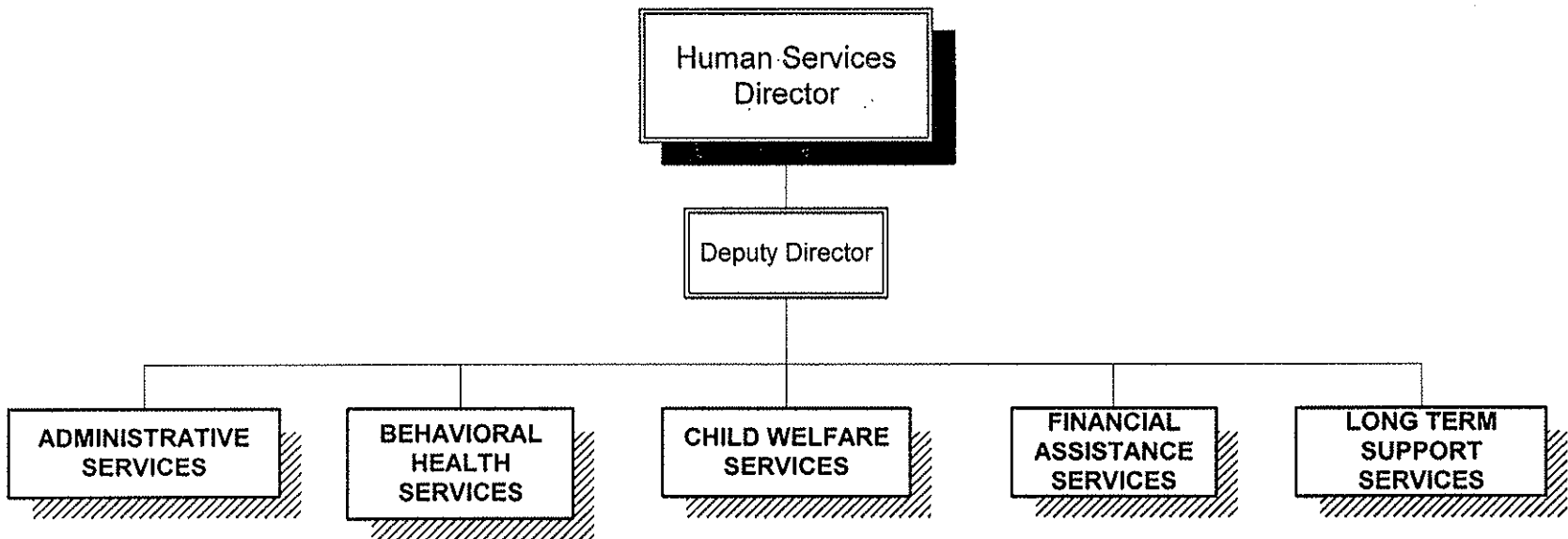
INPATIENT AND INSTITUTIONAL CARE

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:

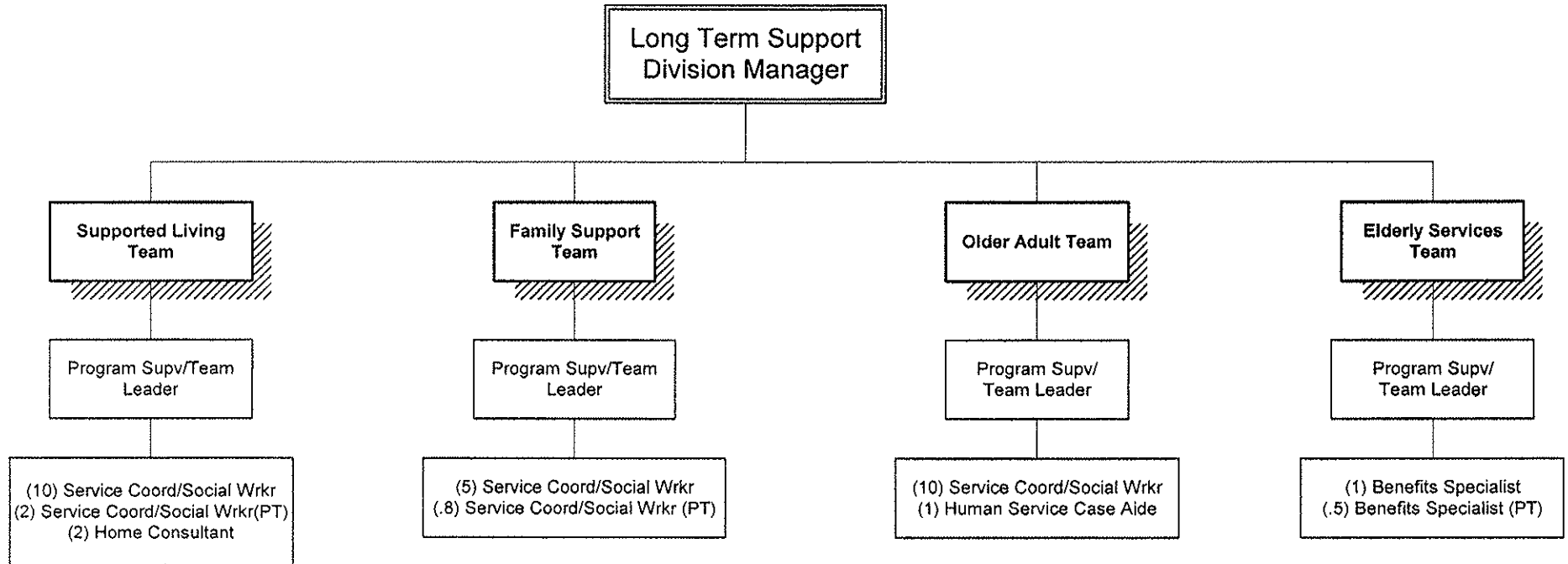
- A department-wide budget worksheet in the traditional income statement formats – showing revenues and then expenses by category; labor, travel, capital, other.
- A department wide budget worksheet, which shows the summary tax levy for each target group.
- A department wide budget worksheet, which shows 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



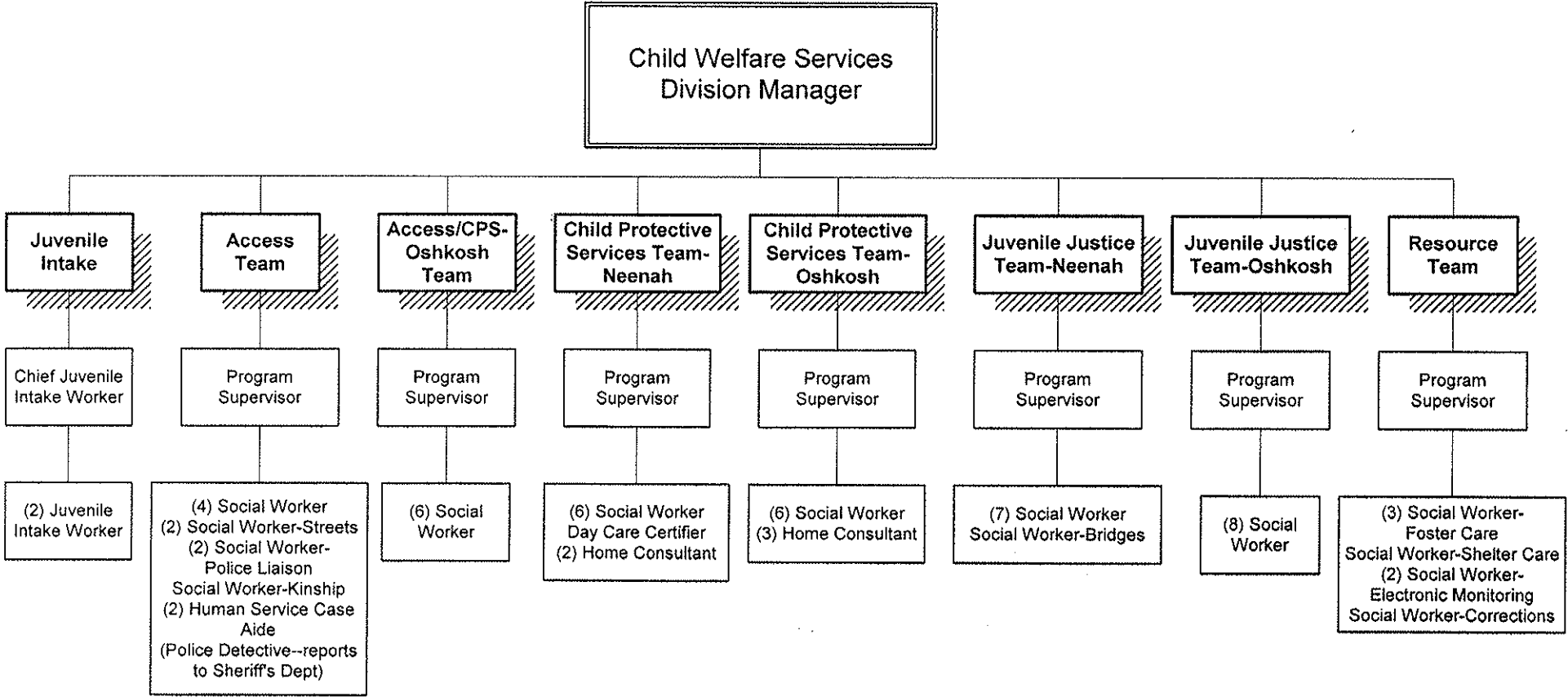
HUMAN SERVICES

Long Term Support

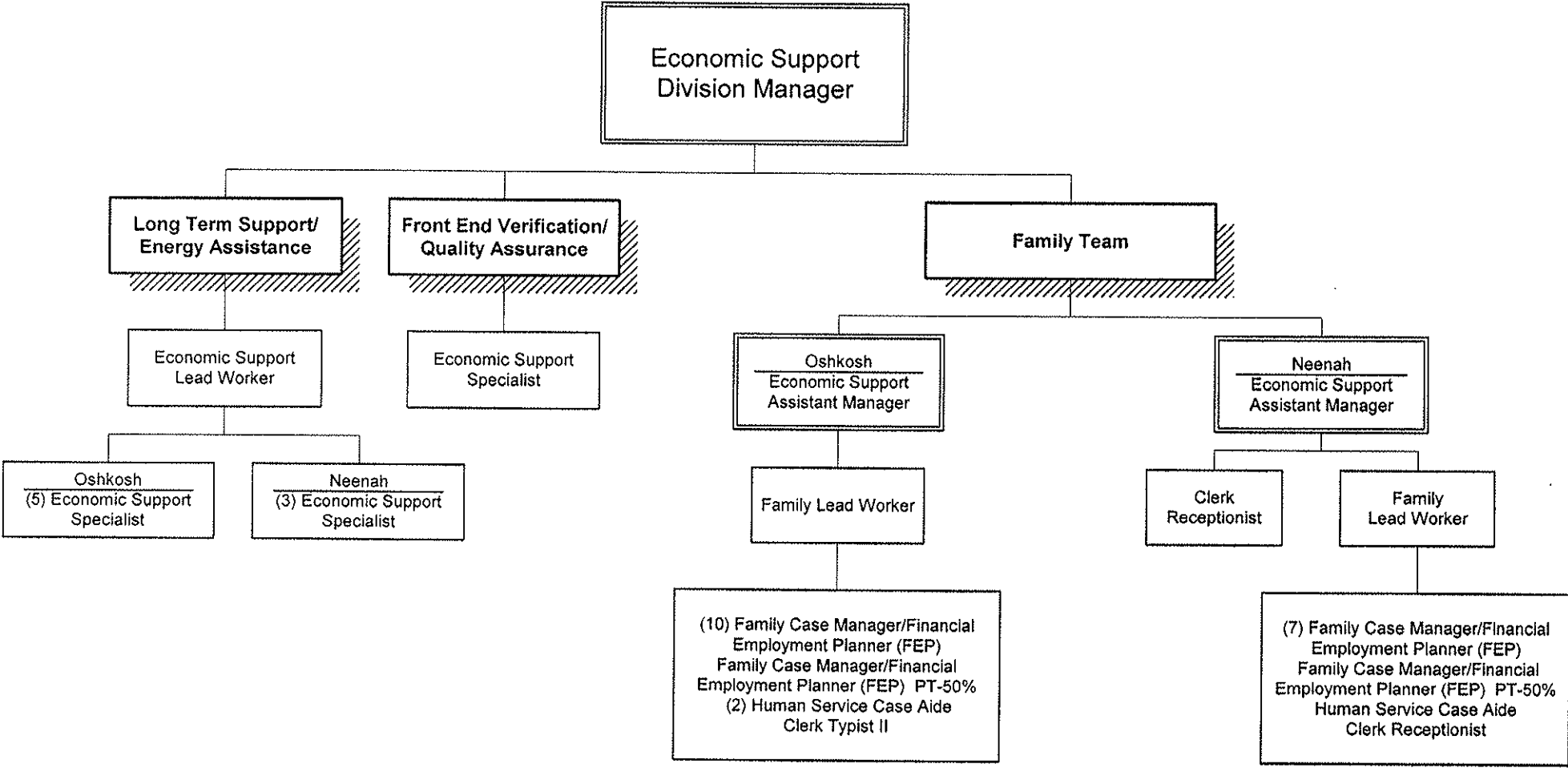


HUMAN SERVICES

Child Welfare

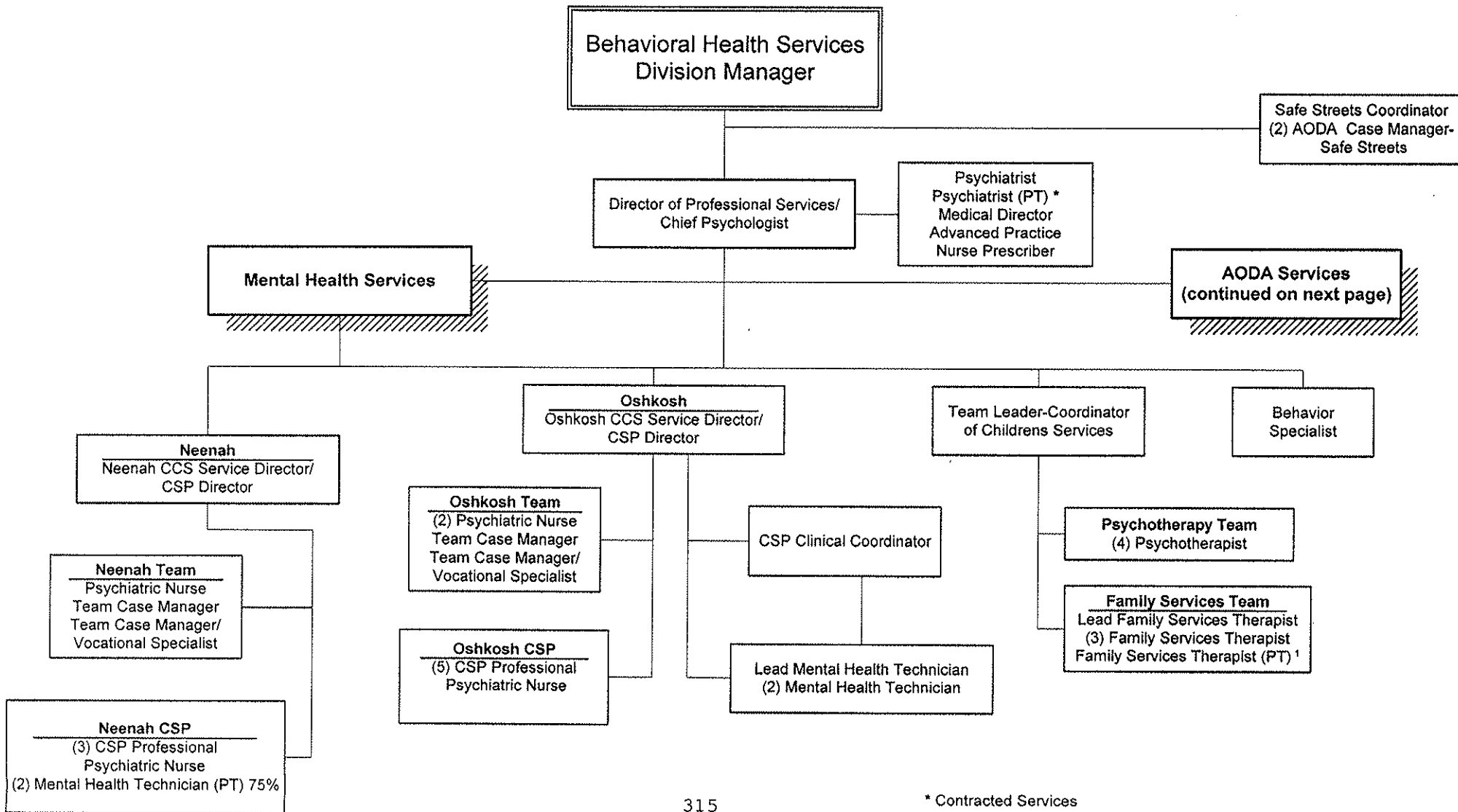


HUMAN SERVICES Economic Support



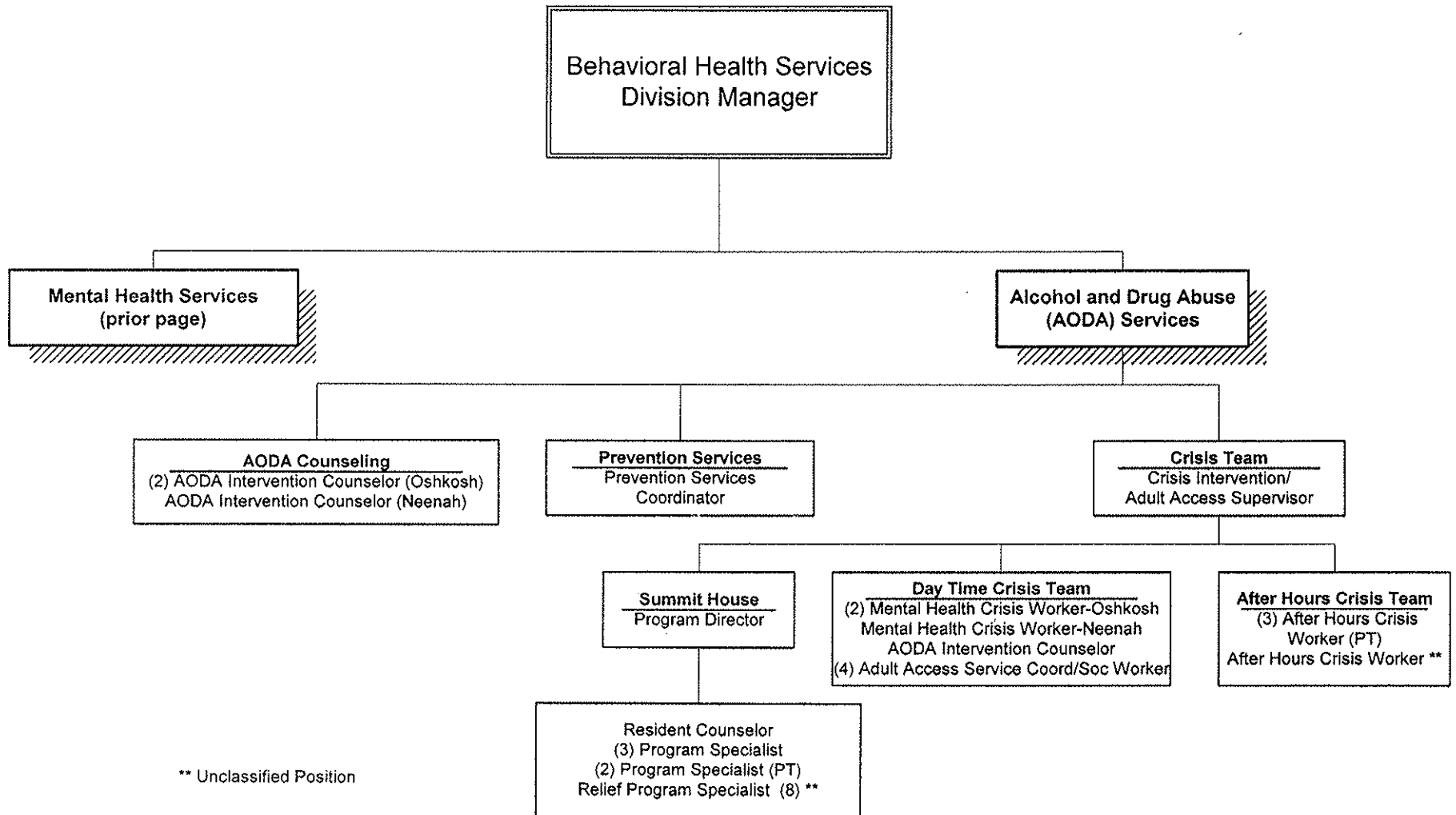
HUMAN SERVICES

Behavioral Health Services-Pg 1



HUMAN SERVICES

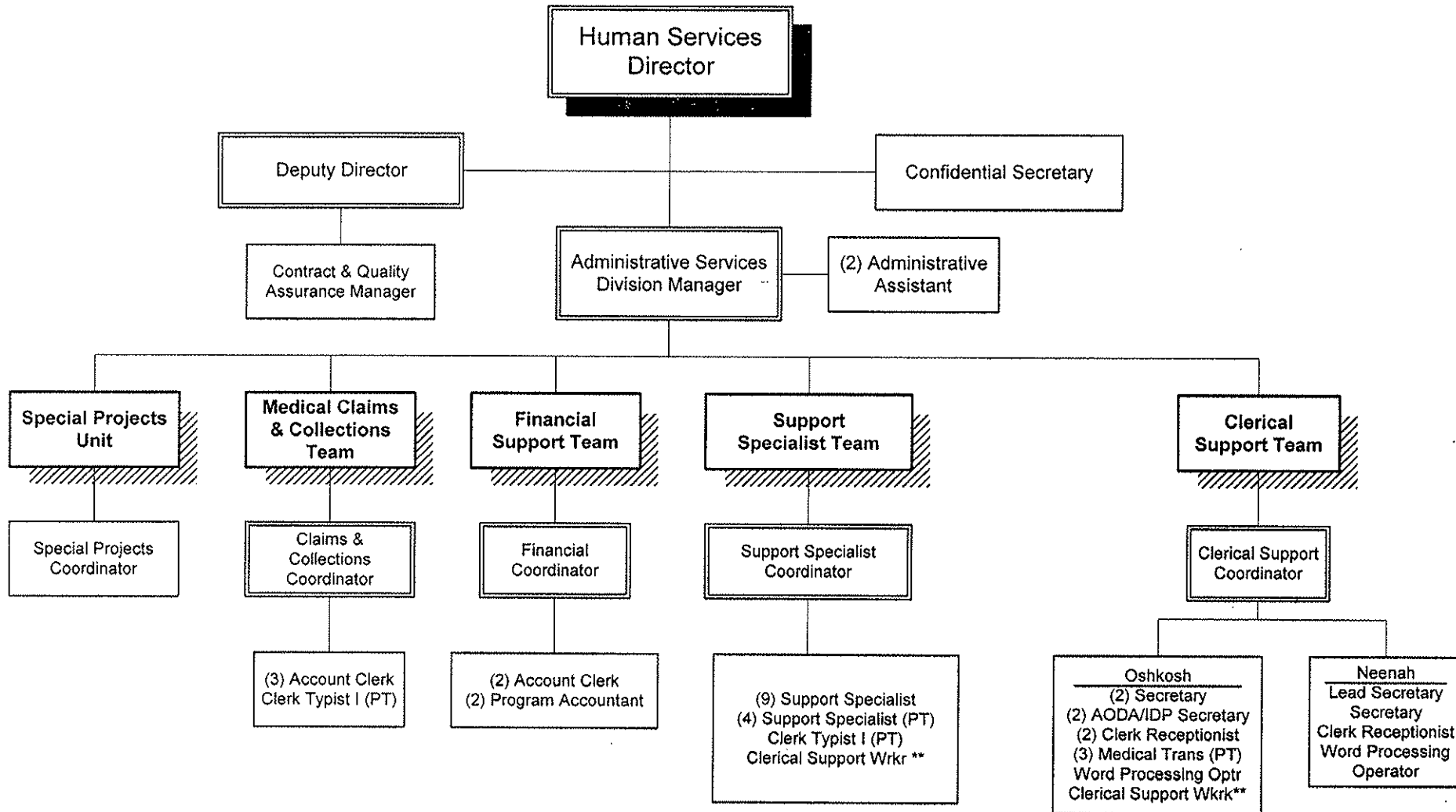
Behavioral Health Services-Pg 2



** Unclassified Position

HUMAN SERVICES

Administrative Services



HUMAN SERVICES

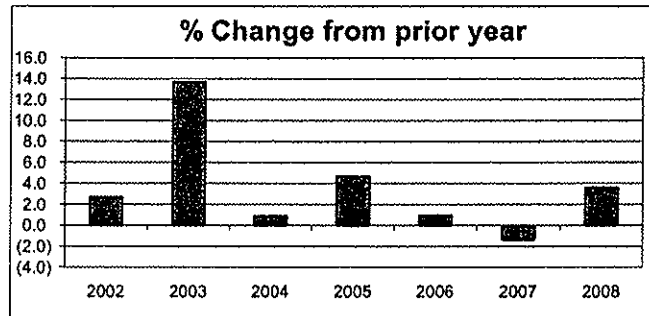
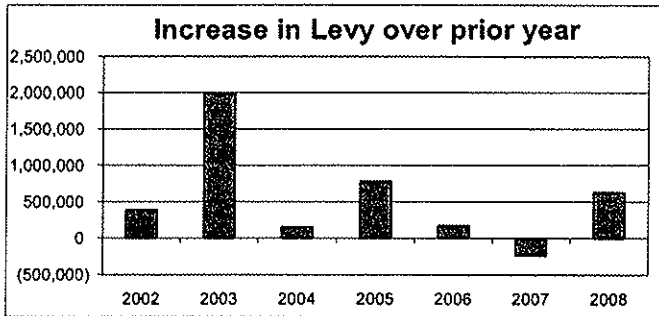
2008 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| Full Time | 240 | 243 | 244 | 246 | 237 | 237 | 237 | 236 | 238 | 239 |
| Part Time | 18 | 18 | 19 | 19 | 21 | 21 | 21 | 22 | 23 | 23 |
| Total | 258 | 261 | 263 | 265 | 258 | 258 | 258 | 258 | 261 | 262 |

Changes for 2008 include: An Advanced Practice Nurse Prescriber position is being added to the Behavioral Health Division.

COUNTY LEVY: The net tax levy for 2008 is \$18,025,582, an increase of \$620,925 or 3.57% from 2007. In 2007 the County did apply a surplus of \$323,000 that was left in the Human Services Fund from the end of 2005 to reduce the 2007 levy. Without this, there would have been an increase in levy of \$297,925 or 1.68%.



SIGNIFICANT CHANGES:

Significant changes are more fully explained in the narrative which precedes each target group income statement within the department.

Wages and Fringes - Had an increased by \$778,882 or 4.5% partially because of normal wage increases and also partially because of the staff addition in the mental health area.

Travel Expenses - are up \$43,385 primarily because of higher projected vehicle mileage allowance.

Other Operating Expenses –This category's total of expense has gone up 2.5% due to more grant money that will be received. This is offset by the 3.6% 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 2007 to 2008 has gone up just 1.57%. 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 | 2007 6-Month Actual | 2008 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 26,842,445 | 49,449,215 | 46,901,596 | 46,871,222 | 48,550,214 |
| Labor | 8,444,166 | 17,066,538 | 17,133,261 | 17,133,261 | 17,912,143 |
| Travel | 131,102 | 319,399 | 290,650 | 290,650 | 334,035 |
| Capital | 5,501 | 11,032 | 11,032 | - | - |
| Other Expenditures | 19,678,352 | 49,525,651 | 47,187,510 | 47,168,168 | 48,329,618 |
| Total Expenditures | 28,259,121 | 66,922,620 | 64,622,453 | 64,592,079 | 66,575,796 |
| Levy Before Adjustments | 1,416,676 | 17,473,405 | 17,720,857 | 17,720,857 | 18,025,582 |
| Adjustments | (161,500) | (323,000) | (323,000) | (323,000) | - |
| Net Levy After Adjustments | 1,255,176 | 17,150,405 | 17,397,857 | 17,397,857 | 18,025,582 |

**Winnebago County
Budget Detail - 2008
Human Services
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Grants | 0 | 0 | 44,493 | 0 | 0 | 0 | 0 | NA |
| FSET | 37,705 | 52,733 | 34,368 | 57,437 | 36,000 | 36,000 | 36,000 | -37.3% |
| MA Comprehensive Community Svc | 0 | 20,227 | 154,390 | 150,000 | 218,000 | 218,000 | 218,000 | 45.3% |
| MA Crisis MH Svcs | 53,972 | 124,263 | 106,806 | 125,000 | 95,000 | 95,000 | 95,000 | -24.0% |
| CLTS - Children's Waiver | 1,182,039 | 1,475,320 | 1,792,517 | 1,751,244 | 2,018,437 | 2,018,437 | 2,018,437 | 15.3% |
| MH Hospital Diversion Grant | 40,667 | 35,406 | 245,340 | 30,000 | 0 | 0 | 0 | 0.0% |
| Income Maintenance | 168,080 | 999,057 | 0 | 0 | 0 | 0 | 0 | NA |
| BCA State | 5,285,095 | 6,238,721 | 4,621,970 | 5,782,171 | 5,793,465 | 5,793,465 | 5,793,465 | 0.2% |
| State - County Match | 766,047 | 765,618 | 269,239 | 767,618 | 768,901 | 768,901 | 768,901 | 0.2% |
| CLSA for the DD-Prior Year | 6,700 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Ill-E Grant | 63,639 | 64,358 | 63,565 | 63,729 | 63,729 | 63,729 | 63,729 | 0.0% |
| Elderly/Handicapped (85.21) | 216,293 | 222,345 | 276,161 | 333,030 | 333,030 | 333,030 | 333,030 | 0.0% |
| MA Subrogation Coll | (1,178) | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Birth to Three | 340,019 | 340,019 | 340,019 | 340,019 | 340,019 | 340,019 | 340,019 | 0.0% |
| CIP IA - Prior Year | 53,438 | 26,358 | 0 | 0 | 0 | 0 | 0 | NA |
| Program Integrity - Federal | 2,356 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Grant(OF)- Alcohol OWI Court | 0 | 0 | 10,000 | 0 | 0 | 0 | 0 | NA |
| Block Grant-AODA | 253,027 | 253,027 | 253,027 | 253,027 | 253,027 | 253,027 | 253,027 | 0.0% |
| Block Grant-MI | 68,961 | 68,961 | 68,961 | 68,961 | 68,961 | 68,961 | 68,961 | 0.0% |
| Gen Relief Block Grant | 0 | 0 | 54,301 | 30,000 | 30,000 | 30,000 | 30,000 | 0.0% |
| Non-Resident | 1,744 | 9,413 | 10,772 | 4,000 | 10,000 | 10,000 | 10,000 | 150.0% |
| Fraud | 4,013 | 2,942 | 475 | 0 | 0 | 0 | 0 | NA |
| Law Education | 0 | 0 | 5,190 | 0 | 0 | 0 | 0 | NA |
| IMD Reg Rel | 209,830 | 209,830 | 209,830 | 209,830 | 209,830 | 209,830 | 209,830 | 0.0% |
| Cip II - Prior Year | 0 | (21,622) | 0 | 0 | 0 | 0 | 0 | NA |
| Safe Streets - Drug Grant | 0 | 0 | 800 | 0 | 0 | 0 | 0 | NA |
| Cip I (A) | 2,455,062 | 2,644,119 | 2,912,436 | 3,255,924 | 3,521,200 | 3,521,200 | 3,521,200 | 8.1% |
| Brain Injury | 389,499 | 434,330 | 337,694 | 515,490 | 408,280 | 408,280 | 408,280 | -20.8% |
| Cip I (B) | 7,250,509 | 8,228,535 | 9,417,277 | 11,124,112 | 10,396,095 | 10,396,095 | 10,396,095 | -6.5% |
| Cip IB - Prior Year | 121,489 | (28,105) | 0 | 0 | 0 | 0 | 0 | NA |
| Family Support Program | 126,074 | 126,074 | 126,073 | 126,074 | 126,074 | 126,074 | 126,074 | 0.0% |
| SACWIS | 31,084 | 25,500 | 10,863 | 25,000 | 25,000 | 25,000 | 25,000 | 0.0% |
| COSOM Grant | 0 | 995 | 0 | 0 | 0 | 0 | 0 | NA |
| Child - Family Incentive | 149,992 | 218,196 | 218,196 | 218,196 | 218,196 | 218,196 | 218,196 | 0.0% |
| Alz Family Caregiver | 64,572 | 64,572 | 64,572 | 64,572 | 64,572 | 64,572 | 64,572 | 0.0% |
| Youth Aids | 1,751,657 | 1,736,257 | 1,803,998 | 1,776,568 | 1,803,998 | 1,803,998 | 1,803,998 | 1.5% |
| Youth Aids-AODA | 35,455 | 34,081 | 26,493 | 26,493 | 26,493 | 26,493 | 26,493 | 0.0% |
| Independent Living - ETV | 28,218 | 34,117 | 31,009 | 37,590 | 31,009 | 31,009 | 31,009 | -17.5% |
| Juvenile Justice Block Grant | 25,783 | 30,608 | 0 | 0 | 0 | 0 | 0 | NA |

**Winnebago County
Budget Detail - 2008
Human Services
ALL**

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|-------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Elder Abuse | 49,355 | 49,355 | 49,355 | 49,355 | 49,355 | 49,355 | 49,355 | 0.0% |
| CIP-II | 1,734,950 | 1,626,017 | 1,633,863 | 1,929,859 | 1,829,729 | 1,829,729 | 1,829,729 | -5.2% |
| Community Options | 1,705,600 | 1,753,916 | 1,727,588 | 1,705,600 | 1,705,600 | 1,705,600 | 1,705,600 | 0.0% |
| COP - MA Waiver | 3,146,585 | 3,364,667 | 3,629,684 | 3,993,399 | 4,064,808 | 4,058,008 | 4,058,008 | 1.6% |
| Safe & Stable Families | 60,000 | 61,800 | 61,800 | 61,800 | 61,800 | 61,800 | 61,800 | 0.0% |
| Kinship Care Grant | 372,051 | 391,871 | 414,586 | 404,107 | 414,586 | 414,586 | 414,586 | 2.6% |
| Income Maint Admin | 1,288,369 | 514,700 | 1,673,117 | 1,685,032 | 1,883,297 | 1,883,297 | 1,883,297 | 11.8% |
| W-2 Adm - Services | 1,191,887 | 1,172,826 | 918,678 | 919,387 | 919,387 | 919,387 | 919,387 | 0.0% |
| III-D Grant | 8,941 | 9,279 | 8,790 | 8,925 | 8,925 | 8,925 | 8,925 | 0.0% |
| Community Intervention - YAPO | 74,399 | 82,336 | 94,593 | 90,180 | 103,610 | 103,610 | 103,610 | 14.9% |
| LIEAP | 88,633 | 99,588 | 246,627 | 213,000 | 213,000 | 213,000 | 213,000 | 0.0% |
| Emergency Assistance | 32,051 | 43,807 | 53,197 | 46,000 | 54,000 | 54,000 | 54,000 | 17.4% |
| Non W2 Funeral & Cemetary | 181,947 | 123,552 | 160,186 | 160,000 | 165,000 | 165,000 | 165,000 | 3.1% |
| MA Transport (XIX) | 59,723 | 74,985 | 73,075 | 53,000 | 73,000 | 73,000 | 73,000 | 37.7% |
| Refugee Aid | 16,532 | 37,388 | 13,274 | 18,000 | 18,000 | 18,000 | 18,000 | 0.0% |
| Contracted Child Care | 28,650 | 32,976 | 29,856 | 31,500 | 31,500 | 31,500 | 31,500 | 0.0% |
| Food Stamp Error Reduction | 8,814 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Child Care Adm - Program | 244,220 | 283,399 | 287,200 | 300,000 | 287,200 | 287,200 | 287,200 | -4.3% |
| Program Integrity | 28,022 | 41,870 | 33,992 | 40,000 | 40,000 | 40,000 | 40,000 | 0.0% |
| SS/Multi Purpose | 124,281 | 125,882 | 123,862 | 125,206 | 125,206 | 125,206 | 125,206 | 0.0% |
| Nutr-Congregate (C-1) | 264,952 | 274,904 | 276,525 | 276,702 | 276,702 | 276,702 | 276,702 | 0.0% |
| USDA-Cong (C-1) | 73,200 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Nutr-Home Del (C-2) | 84,328 | 81,540 | 84,404 | 85,082 | 85,082 | 85,082 | 85,082 | 0.0% |
| Nutr Serv Incent Prog | 0 | 72,546 | 69,013 | 67,234 | 67,234 | 67,234 | 67,234 | 0.0% |
| State Senior Comm | 10,366 | 10,366 | 10,366 | 10,366 | 10,366 | 10,366 | 10,366 | 0.0% |
| Benefit Specialists | 33,438 | 33,438 | 33,438 | 33,438 | 33,438 | 33,438 | 33,438 | 0.0% |
| CBMAC | 120,470 | 390,400 | 0 | 0 | 0 | 0 | 0 | NA |
| MAPT - Adult Foster Care | 0 | 14,415 | 32,796 | 30,000 | 30,000 | 30,000 | 30,000 | 0.0% |
| Prior Year Rollforward | 266,375 | (5,960) | 2,331 | 0 | 0 | 0 | 0 | NA |
| Transportation Aids | 0 | 153,841 | 197,525 | 153,841 | 197,000 | 197,000 | 197,000 | 28.1% |
| Prior Yr MA | 0 | 210,183 | 286,508 | 0 | 0 | 0 | 0 | NA |
| MA Targeted Case Mgmt | 132,757 | 179,212 | 215,205 | 155,000 | 205,000 | 205,000 | 205,000 | 32.3% |
| MA CSP Funds | 396,186 | 457,730 | 340,399 | 375,000 | 362,000 | 362,000 | 362,000 | -3.5% |
| MA Personal Care | 962,515 | 1,388,773 | 2,294,757 | 2,367,264 | 2,371,183 | 2,371,183 | 2,371,183 | 0.2% |
| Brain Injury-Prior Years | (7,218) | 14,259 | 0 | 0 | 0 | 0 | 0 | NA |
| Family Support-Prior Years | 0 | 5,832 | 0 | 0 | 0 | 0 | 0 | NA |
| Persons in Treatment | 16,200 | 16,200 | 16,200 | 16,200 | 16,200 | 16,200 | 16,200 | 0.0% |
| Child Care Block Grant | 8,050 | 1,756 | 0 | 0 | 0 | 0 | 0 | NA |
| IMD-OBRA Relocations | 12,045 | 12,045 | 12,045 | 12,045 | 12,045 | 12,045 | 12,045 | 0.0% |

**Winnebago County
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|--------------------------------|-------------------|-------------------|-------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Regional Foster Care Training | 6,859 | 7,286 | 8,825 | 9,390 | 9,390 | 9,390 | 9,390 | 0.0% |
| Com Child Care Init | 0 | 0 | 6,007 | 0 | 0 | 0 | 0 | NA |
| Brighter Futures | 202,723 | 202,723 | 202,723 | 202,723 | 202,723 | 202,723 | 202,723 | 0.0% |
| CSDRB | 178,261 | 447,962 | 489,111 | 200,000 | 489,000 | 489,000 | 489,000 | 144.5% |
| WIMCR | 1,180,823 | 223,289 | 2,369,614 | 698,456 | 698,456 | 698,456 | 698,456 | 0.0% |
| Health Checks | 0 | 43,332 | 26,649 | 43,500 | 28,248 | 28,248 | 28,248 | -35.1% |
| CLTS-Prior Year | 0 | 26,167 | 0 | 0 | 0 | 0 | 0 | NA |
| COP-Prior Year | 0 | (36,785) | 0 | 0 | 0 | 0 | 0 | NA |
| Independent Living - Prior Yr | 0 | 104 | 0 | 0 | 0 | 0 | 0 | NA |
| Fraus FS Overmatch - Prior Yr | 0 | 137 | 0 | 0 | 0 | 0 | 0 | NA |
| IMAA Fed Share - Prior Year | 0 | 10,786 | 0 | 0 | 0 | 0 | 0 | NA |
| Program Integrity - Prior Year | 0 | 4,708 | 0 | 0 | 0 | 0 | 0 | NA |
| CIP II - Relocations | 0 | 0 | 571,630 | 351,059 | 1,165,520 | 1,165,520 | 1,165,520 | 232.0% |
| PRIOR YEAR INTERGVT | 0 | 0 | 55,420 | 0 | 0 | 0 | 0 | NA |
| CIP II Diversion | 0 | 0 | 142,984 | 0 | 170,857 | 170,857 | 170,857 | NA |
| Intergovernmental | 35,569,181 | 38,567,657 | 42,488,630 | 44,057,735 | 45,337,763 | 45,330,963 | 45,330,963 | 2.9% |
| Fees And Costs | 1,995 | 818 | 2,678 | 1,600 | 2,758 | 2,758 | 2,758 | 72.4% |
| Forms, Copies, Etc. | 311 | 68 | 41 | 100 | 100 | 100 | 100 | 0.0% |
| Reimbursed Costs | 13,976 | 6,076 | 15,245 | 0 | 0 | 0 | 0 | NA |
| OWI Assessment Fees | 453,052 | 499,597 | 474,950 | 505,000 | 540,000 | 540,000 | 540,000 | 6.9% |
| Donations | 2,230 | 100 | 630 | 0 | 0 | 0 | 0 | NA |
| Client Cost Shares/Fees | 725,002 | 1,762,950 | 1,883,057 | 1,791,364 | 2,012,643 | 2,012,643 | 2,012,643 | 12.4% |
| PRIOR YEAR CONTRACTUAL | 0 | 0 | 157,314 | 0 | 100,000 | 100,000 | 100,000 | NA |
| Social Sec | 77,792 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| SSI | 100,651 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Child Support | 166,260 | 162,733 | 203,573 | 162,000 | 203,573 | 203,573 | 203,573 | 25.7% |
| Voluntary | 0 | 0 | 2,400 | 0 | 0 | 0 | 0 | NA |
| Medical/MA-Co Pay | 103 | 602 | 446 | 1,650 | 500 | 500 | 500 | -69.7% |
| Other Public Charges | 9,475 | 10,229 | 26,542 | 10,000 | 10,000 | 10,000 | 10,000 | 0.0% |
| Jobs-Loan Repayment | 886 | (98) | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 0.0% |
| Child Welfare Reimbursement | 625 | 350 | 0 | 0 | 0 | 0 | 0 | NA |
| Anna's House | 10 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Brotoloc & TJI | 15,923 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Fond du Lac HCC | 187,940 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| LSS Pinel Home | 33,010 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| LSS Toward Tomorrow | 33,791 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| PNUMA | 1,180 | 0 | 0 | 0 | 0 | 0 | 0 | NA |

**Winnebago County
Budget Detail - 2008
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ALL**

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|-----------------------------------|-------------------|-------------------|-------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Productive Living Service | 33,263 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Work Adjustment Services | 2,807 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Consumer Directed Services | 13,760 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| WMHI | 31,331 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Collection Agency | 201,647 | 439,349 | 363,523 | 320,273 | 339,444 | 339,444 | 339,444 | 6.0% |
| Clarity Care - ALL | 88,593 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Valley Transit Services | 164,711 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Foster Care-Adult | 83,606 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Public Services | 2,443,930 | 2,882,774 | 3,130,398 | 2,792,987 | 3,210,018 | 3,210,018 | 3,210,018 | 14.9% |
| Incentives | 3,713 | 6,395 | 7,070 | 5,000 | 6,732 | 6,732 | 6,732 | 34.6% |
| Intergovernmental Services | 3,713 | 6,395 | 7,070 | 5,000 | 6,732 | 6,732 | 6,732 | 34.6% |
| Revenue Allocated | (46,276) | (7,392,026) | (8,787,098) | (8,941,086) | (9,193,795) | (9,193,795) | (9,193,795) | 2.8% |
| Grants | 20,000 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Grant - BCA | 0 | 5,656,121 | 6,893,380 | 6,910,170 | 6,960,669 | 6,960,669 | 6,960,669 | 0.7% |
| Grant - SACWIS | 0 | 15,000 | 15,000 | 15,000 | 10,000 | 10,000 | 10,000 | -33.3% |
| Grant - independent Living | 0 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 0.0% |
| Community Options | 0 | 178,787 | 200,847 | 200,847 | 209,000 | 209,000 | 209,000 | 4.1% |
| Grant - National Care Givers | 46,276 | 59,230 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 0.0% |
| Grant - Income Maintenance | 0 | 199,259 | 239,259 | 250,740 | 493,949 | 493,949 | 493,949 | 97.0% |
| Grant - W-2 Administration | 0 | 140,833 | 140,833 | 155,965 | 60,902 | 60,902 | 60,902 | -61.0% |
| Long Term Support Admin | 0 | 1,025,000 | 1,169,983 | 1,288,124 | 1,323,462 | 1,323,462 | 1,323,462 | 2.7% |
| Grant - Child Care Admin | 42,924 | 97,796 | 97,796 | 90,240 | 105,814 | 105,814 | 105,814 | 17.3% |
| County Client Fees | 12,049 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Professional Services | 0 | 12,054 | 13,152 | 13,000 | 0 | 0 | 0 | 0.0% |
| Interfund Revenues | 74,973 | 12,054 | 13,152 | 13,000 | 1 | 1 | 1 | -100.0% |
| Other Miscellaneous Revenues | 8,964 | 67,869 | 2,926 | 2,500 | 2,500 | 2,500 | 2,500 | 0.0% |
| Miscellaneous Revenues | 8,964 | 67,869 | 2,926 | 2,500 | 2,500 | 2,500 | 2,500 | 0.0% |
| Other Transfers In | 300,000 | 59,754 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Operating Transfers | 300,000 | 59,754 | 0 | 0 | 0 | 0 | 0 | NA |
| TOTAL REVENUES | 38,400,761 | 41,596,503 | 45,642,176 | 46,871,222 | 48,557,014 | 48,550,214 | 48,550,214 | 3.6% |
| Regular Pay | 10,560,254 | 10,947,025 | 11,343,475 | 12,020,167 | 12,518,367 | 12,518,367 | 12,518,367 | 4.1% |

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|--------------------------------|-------------------|-------------------|-------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Overtime | 114,099 | 134,031 | 117,853 | 132,500 | 116,497 | 116,497 | 116,497 | -12.1% |
| Other Personal Serv. | 0 | 1,088 | 1,502 | 0 | 0 | 0 | 0 | NA |
| Regular Pay | 22,458 | 21,308 | 0 | 0 | 0 | 0 | 0 | NA |
| Wages | 10,696,811 | 11,103,451 | 11,462,831 | 12,152,667 | 12,634,864 | 12,634,864 | 12,634,864 | 4.0% |
| Fringe Benefits | 4,313,545 | 4,431,473 | 4,660,287 | 4,980,594 | 5,277,279 | 5,277,279 | 5,277,279 | 6.0% |
| Unemployment Comp | 0 | 0 | 149 | 0 | 0 | 0 | 0 | NA |
| Fringes | 4,313,545 | 4,431,473 | 4,660,435 | 4,980,594 | 5,277,279 | 5,277,279 | 5,277,279 | 6.0% |
| Total Labor Costs | 15,010,356 | 15,534,924 | 16,123,266 | 17,133,261 | 17,912,143 | 17,912,143 | 17,912,143 | 4.5% |
| Registration & Tuition | 31,262 | 31,074 | 28,710 | 35,650 | 36,626 | 36,626 | 36,626 | 2.7% |
| Automobile Allowance | 209,126 | 229,340 | 246,676 | 233,410 | 275,461 | 275,461 | 275,461 | 18.0% |
| Commercial Travel | 277 | 1,508 | 583 | 1,000 | 1,000 | 1,000 | 1,000 | 0.0% |
| Meals | 7,848 | 7,122 | 7,418 | 7,800 | 8,171 | 8,171 | 8,171 | 4.8% |
| Lodging | 11,655 | 8,911 | 7,645 | 10,500 | 10,836 | 10,836 | 10,836 | 3.2% |
| Other Travel Exp | 3,186 | 2,218 | 135 | 2,290 | 1,941 | 1,941 | 1,941 | -15.2% |
| Travel | 263,353 | 280,173 | 291,168 | 290,650 | 334,035 | 334,035 | 334,035 | 14.9% |
| Other Equipment | 0 | 15,609 | 0 | 0 | 0 | 0 | 0 | NA |
| Capital | 0 | 15,609 | 0 | 0 | 0 | 0 | 0 | NA |
| Office Expenses | | | | | | | | |
| Office Supplies | 51,533 | 41,261 | 40,955 | 45,600 | 41,600 | 41,600 | 41,600 | -8.8% |
| Printing Supplies | 10,649 | 9,431 | 11,110 | 7,000 | 12,900 | 12,900 | 12,900 | 84.3% |
| Print & Duplicate | 11,998 | 9,779 | 6,273 | 11,500 | 6,500 | 6,500 | 6,500 | -43.5% |
| Postage and Box Rent | 3,327 | 996 | 923 | 2,045 | 1,045 | 1,045 | 1,045 | -48.9% |
| Computer Software | 16,451 | 3,054 | 1,053 | 90 | 500 | 500 | 500 | 455.6% |
| Advertising | 2,955 | 2,374 | 5,150 | 3,800 | 3,100 | 3,100 | 3,100 | -18.4% |
| Subscriptions | 1,058 | 580 | 473 | 300 | 300 | 300 | 300 | 0.0% |
| Membership Dues | 1,320 | 9,380 | 8,675 | 9,400 | 9,540 | 9,540 | 9,540 | 1.5% |
| Publish Legal Notices | 85 | 121 | 199 | 100 | 200 | 200 | 200 | 100.0% |
| Operating Expenses | | | | | | | | |
| Bridges - Program Expenses | 0 | 400 | 0 | 0 | 0 | 0 | 0 | NA |
| Misc Child Welfare - Prog Exps | 0 | 21,364 | 0 | 0 | 0 | 0 | 0 | NA |
| Independent Living - Prog Exps | 0 | 18,391 | 0 | 0 | 0 | 0 | 0 | NA |
| Hospital Diversion - Prog Exps | 2,497 | 9,268 | 0 | 0 | 0 | 0 | 0 | NA |

**Winnebago County
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|--------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Elder Abuse - Program Expenses | 0 | 14,788 | 0 | 0 | 0 | 0 | 0 | NA |
| Early Intervention - Prog Exps | 0 | 329 | 0 | 0 | 0 | 0 | 0 | NA |
| Recognition Banquet | 3,863 | 3,634 | 3,163 | 4,525 | 4,600 | 4,600 | 4,600 | 1.7% |
| Rent Assistance | 15,496 | 10,810 | 9,225 | 12,000 | 12,000 | 12,000 | 12,000 | 0.0% |
| Life Experiences | 178 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Registration & Tuition-Other | 13,213 | 7,170 | 5,561 | 4,700 | 4,700 | 4,700 | 4,700 | 0.0% |
| Program Expenses | 84,156 | 9,275 | 281,853 | 96,900 | 85,600 | 85,600 | 85,600 | -11.7% |
| Outreach | 0 | 109,902 | 151,073 | 145,178 | 186,840 | 186,840 | 186,840 | 28.7% |
| Loans | 5,129 | 4,731 | 0 | 1,600 | 1,600 | 1,600 | 1,600 | 0.0% |
| Education & Training | 0 | 84 | 0 | 0 | 0 | 0 | 0 | NA |
| Transportation | 57,861 | 854,878 | 73,302 | 52,018 | 80,836 | 80,836 | 80,836 | 55.4% |
| Telephone | 107,595 | 111,131 | 104,045 | 112,064 | 111,670 | 111,670 | 111,670 | -0.4% |
| Household Supplies | 3,681 | 4,612 | 5,015 | 3,600 | 4,800 | 4,800 | 4,800 | 33.3% |
| Food | 11,965 | 9,955 | 10,374 | 10,250 | 10,250 | 10,250 | 10,250 | 0.0% |
| Small Equipment | 19,304 | 30,123 | 28,205 | 14,000 | 15,600 | 15,600 | 15,600 | 11.4% |
| Medical Supplies | 118,134 | 98,731 | 120,982 | 110,100 | 128,244 | 128,244 | 128,244 | 16.5% |
| Other Operating Supplies | 0 | 2,915 | 0 | 0 | 1,000 | 1,000 | 1,000 | NA |
| Automobile Allowance-Other | 1,182 | 161 | 0 | 1,068 | 800 | 800 | 800 | -25.1% |
| Vehicle Lease-Other | 0 | 233 | 0 | 0 | 0 | 0 | 0 | NA |
| Meals-Other | 191 | 543,292 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Travel Exp-Other | 0 | 23 | 0 | 0 | 0 | 0 | 0 | NA |
| Lodging-Other | 1,138 | 124 | 0 | 968 | 968 | 968 | 968 | 0.0% |
| Repairs & Maintenance | | | | | | | | |
| Maintenance - Buildings | 64 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Repair & Maintenance Supplies | 22,637 | 37,366 | 39,615 | 40,000 | 40,000 | 40,000 | 40,000 | 0.0% |
| Sign Parts & Supplies | 45 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Maintenance Supplies | | | | | | | | |
| Motor Fuel | 3,606 | 5,058 | 5,234 | 7,500 | 5,550 | 5,550 | 5,550 | -26.0% |
| Utilities | | | | | | | | |
| Heat | 4,156 | 4,847 | 4,421 | 5,362 | 5,012 | 5,012 | 5,012 | -6.5% |
| Power and Light | 8,407 | 9,812 | 10,334 | 11,685 | 11,685 | 11,685 | 11,685 | 0.0% |
| Water and Sewer | 4,047 | 5,070 | 5,258 | 5,200 | 5,339 | 5,339 | 5,339 | 2.7% |
| Contractual Services | | | | | | | | |
| Contractual Services | 36,110,887 | 37,030,990 | 42,146,756 | 45,028,333 | 46,063,644 | 46,063,644 | 46,063,644 | 2.3% |
| Rental Expenses | | | | | | | | |
| Building Rental | 155,916 | 157,516 | 194,316 | 194,041 | 194,316 | 194,316 | 194,316 | 0.1% |
| Equipment Rental | 38,482 | 47,296 | 29,122 | 45,100 | 37,500 | 37,500 | 37,500 | -16.9% |
| Other Rents and Leases | 61,080 | 53,790 | 48,238 | 59,000 | 60,770 | 60,770 | 60,770 | 3.0% |

**Winnebago County
Budget Detail - 2008
Human Services
ALL**

| <u>Description</u> | <u>2004 ACTUAL</u> | <u>2005 ACTUAL</u> | <u>2006 ACTUAL</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 REQUEST BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> | <u>% Change From 2007 Adopted to 2008 Adopted</u> |
|--------------------------------|------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Insurance | | | | | | | | |
| Prop & Liab Insurance | 2,685 | 4,688 | 674 | 2,500 | 2,500 | 2,500 | 2,500 | 0.0% |
| Operating Licenses & Fees | 3,215 | 2,921 | 4,173 | 3,145 | 4,000 | 4,000 | 4,000 | 27.2% |
| Medical Transportation Assist | 56,299 | 70,359 | 69,891 | 53,000 | 72,000 | 72,000 | 72,000 | 35.8% |
| Emergency Assistance | 36,667 | 43,804 | 54,572 | 46,000 | 55,000 | 55,000 | 55,000 | 19.6% |
| Refugee Assistance | 16,832 | 37,388 | 13,274 | 18,000 | 18,000 | 18,000 | 18,000 | 0.0% |
| Burial Assistance | 181,947 | 123,552 | 172,721 | 160,000 | 165,000 | 165,000 | 165,000 | 3.1% |
| Relief to Indigents | | | | | | | | |
| W-2 Benefits | 445,048 | 440,441 | 351,512 | 408,000 | 370,000 | 370,000 | 370,000 | -9.3% |
| Other Sundry & Fixed Charges | | | | | | | | |
| Bad Debts Expense | 42 | 1,810 | 1,133 | 0 | 0 | 0 | 0 | NA |
| Operating Grants | 184,855 | 181,616 | 180,774 | 181,928 | 191,428 | 191,428 | 191,428 | 5.2% |
| Other Miscellaneous | 6,865 | 8,398 | 26,773 | 8,500 | 10,159 | 10,159 | 10,159 | 19.5% |
| Interfund Expenses | | | | | | | | |
| Office Supplies | 120 | 387 | 141 | 300 | 300 | 300 | 300 | 0.0% |
| Printing Supplies | 465 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Print & Duplicate | 50,277 | 52,794 | 58,638 | 55,300 | 55,300 | 55,300 | 55,300 | 0.0% |
| Postage and Box Rent | 39,638 | 35,922 | 43,672 | 37,865 | 39,800 | 39,800 | 39,800 | 5.1% |
| Motor Fuel | 4,495 | 8,368 | 8,396 | 8,500 | 8,800 | 8,800 | 8,800 | 3.5% |
| Medical and Dental | 270 | 252 | 0 | 300 | 300 | 300 | 300 | 0.0% |
| Vehicle Repairs | 1,192 | 4,734 | 3,283 | 5,000 | 5,000 | 5,000 | 5,000 | 0.0% |
| Equipment Repairs | 12,672 | 12,672 | 12,507 | 13,222 | 13,222 | 13,222 | 13,222 | 0.0% |
| Building Rental | 0 | 9,732 | 9,221 | 9,800 | 9,800 | 9,800 | 9,800 | 0.0% |
| Prop. & Liab. Insurance | 173,760 | 150,594 | 0 | 111,781 | 160,000 | 160,000 | 160,000 | 43.1% |
| Other Operating Transfers | | | | | | | | |
| Other Transfers Out | 1,600,000 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Operating Expenses | <u>39,771,631</u> | <u>40,485,477</u> | <u>44,362,253</u> | <u>47,168,168</u> | <u>48,329,618</u> | <u>48,329,618</u> | <u>48,329,618</u> | <u>2.5%</u> |
| TOTAL EXPENSES | <u>55,045,340</u> | <u>56,316,183</u> | <u>60,776,688</u> | <u>64,592,079</u> | <u>66,575,796</u> | <u>66,575,796</u> | <u>66,575,796</u> | <u>3.1%</u> |
| LEVY BEFORE ADJUSTMENTS | <u>16,644,579</u> | <u>14,719,680</u> | <u>15,134,512</u> | <u>17,720,857</u> | <u>18,018,782</u> | <u>18,025,582</u> | <u>18,025,582</u> | <u>1.7%</u> |

**Winnebago County
Budget Worksheet - 2008
Tax Levy by Target Group - Summary**

| <u>Description</u> | <u>2005 ACTUAL</u> | <u>2008 ACTUAL</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 REQUEST BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> | <u>% Change From 2007 Adopted to 2008 Adopted</u> |
|-----------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Developmentally Disabled | 4,567,946 | 3,332,549 | 4,794,715 | 4,772,812 | 4,772,812 | 4,772,812 | -0.5% |
| Mental Health | 3,716,654 | 2,875,923 | 3,932,296 | 3,538,281 | 3,549,855 | 3,549,855 | -9.7% |
| Alcohol & Other Drug Abuse | (47,477) | 553,525 | 312,472 | 587,018 | 587,018 | 587,018 | 87.9% |
| Phys & Sens Disabled | 2,150,386 | 418,941 | 357,960 | 419,083 | 419,083 | 419,083 | 17.1% |
| Delinquent Offenders | 2,528,636 | 2,854,305 | 2,723,014 | 2,719,175 | 2,719,175 | 2,719,175 | -0.1% |
| Abused & Neglected Children | 3,212,310 | 3,515,687 | 3,748,532 | 3,856,742 | 3,856,742 | 3,856,742 | 2.9% |
| Children & Families | 486,130 | 567,337 | 524,645 | 519,997 | 519,997 | 519,997 | -0.9% |
| Adults & Elderly | (1,649,611) | 460,874 | 407,492 | 506,159 | 501,385 | 501,385 | 23.0% |
| Admin & Overhead | (248,222) | 592,681 | 848,017 | 866,234 | 866,234 | 866,234 | 2.1% |
| Workforce Development | 62,681 | 83,777 | 188,387 | 233,281 | 233,281 | 233,281 | 23.8% |
| Total Levy | 14,779,434 | 15,255,598 | 17,837,530 | 18,018,762 | 18,025,582 | 18,025,582 | 1.1% |

Human Services
Expenditures by Program Category
All

| Program | 2005 Actuals | 2006 Actuals | 2007 5-Month Actuals | 2007 Adopted Budget | 2008 Request Budget | 2008 Executive Budget | 2008 Adopted Budget | % Change From Adopted to Executive |
|--------------------------------|-------------------------|-------------------------|-------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Child Day Care | 232,600 | 228,321 | 90,233 | 281,195 | 263,418 | 263,418 | 263,418 | -6.3% |
| Supportive Home Care | 8,483,921 | 9,660,284 | 3,347,245 | 10,973,493 | 10,890,071 | 10,890,071 | 10,890,071 | -0.8% |
| Specialized Trans. & Escort | 854,868 | 871,578 | 392,927 | 826,965 | 812,883 | 812,883 | 812,883 | -1.7% |
| Access, Outreach & Prev | 560,756 | 622,814 | 189,678 | 633,211 | 723,105 | 723,105 | 723,105 | 14.2% |
| Community Living-Support Svcs | 10,949,262 | 11,423,905 | 4,527,216 | 12,136,202 | 12,623,495 | 12,623,495 | 12,623,495 | 4.0% |
| Investigations & Assessments | 2,206,086 | 2,134,911 | 934,437 | 2,444,757 | 2,311,136 | 2,311,136 | 2,311,136 | -5.5% |
| Community Support Program | 1,635,457 | 1,694,046 | 714,066 | 1,853,408 | 1,862,939 | 1,862,939 | 1,862,939 | 0.5% |
| Work-Related & Day Services | 3,817,263 | 3,913,560 | 1,356,934 | 4,350,641 | 4,289,372 | 4,289,372 | 4,289,372 | -1.4% |
| Supported Employment | 777,306 | 722,647 | 243,279 | 995,514 | 871,393 | 871,393 | 871,393 | -12.5% |
| Community Residential Svcs | 14,884,736 | 16,726,212 | 6,021,599 | 17,770,508 | 18,425,981 | 18,425,981 | 18,425,981 | 3.7% |
| Community Treatment | 4,527,247 | 5,101,820 | 1,860,030 | 5,202,344 | 5,602,087 | 5,602,087 | 5,602,087 | 7.7% |
| Inpatient & Institutional Care | 3,088,524 | 3,281,369 | 1,229,568 | 2,788,254 | 3,276,019 | 3,276,019 | 3,276,019 | 17.5% |
| Institution for Mental Disease | 141,630 | - | - | - | - | - | - | NA |
| Multiple LTS Services | - | - | 2,000 | - | - | - | - | NA |
| Juvenile Corrections | 1,147,801 | 1,464,635 | 436,741 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 0.0% |
| Divisional Overhead | 311,832 | 325,478 | 144,870 | 344,696 | 359,096 | 359,096 | 359,096 | 4.2% |
| Admin & Overhead | 2,696,894 | 2,605,124 | 1,209,343 | 2,950,563 | 3,064,801 | 3,064,801 | 3,064,801 | 3.9% |
| Total Expenses | 56,316,183 | 60,776,705 | 22,700,167 | 64,751,751 | 66,575,796 | 66,575,796 | 66,575,796 | 2.8% |

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2008 BUDGET NARRATIVE

DEVELOPMENTALLY DISABLED

2007 Accomplishments: ♦ Planned for a system of supporting children with disabilities, as the plans for adults with disabilities move more quickly toward a managed care environment. ♦ Prepared a master plan for the services of an Aging and Disabilities Resource Center and Care Management organization. ♦ Prepared for application of the Aging and Disability Resource Center, for implementation in either of the next two biennial budgets. ♦ Reviewed drafts, provided feedback and implemented new MA Waiver requirements as they became available. ♦ Arranged for staff and providers to implement outcome-based Individual Service Plans (ISP's) for all Long-Term Support and Birth-3 participants. ♦ Coordinated plans with three additional persons with developmental disabilities to move from state centers, to return to their home communities, after several years of institutionalization. ♦

2008 Goals & Objectives: ♦ The Long Term Support Division will continue to work with staff of Child Welfare, Economic Support, Behavioral Health and Administration Divisions to maximize federal revenue, utilizing MA Waivers, Community Options Programs or Community Comprehensive Services as most appropriate for consumers. ♦ Develop and submit various required annual plans to include: Birth-3 Program Plan, Community Options Plan and Family Support.

Activity Measures:

Highlights:

This target group shows a decrease in levy of (\$21,903) or (.5%). The decrease is primarily due to the department's revised practice of anticipating / budgeting for revenues that result from the annual reconciliation of contracted service provider audits in accordance with the state cost allowable policy which. Revenues in the amount of \$90,000 are anticipated in the 2008 Budget.

| Developmentally Disabled | | | | | |
|--------------------------|---------|------------|--------------|-------------------------|--------------------|
| | Clients | Expense | Revenue | Taxpayer Cost (Levy) | Cost Per Client |
| 2004 Actual | 928 | 19,423,711 | (13,249,414) | 6,174,297 | 6,653 |
| 2005 Actual* | 1009 | 20,863,121 | (16,795,176) | 4,067,946 | 4,031 |
| 2006 Actual | 1286 | 22,509,511 | (19,176,962) | 3,332,549 | 2,591 |
| 2007 Budget | 1200 | 25,645,368 | (20,850,653) | 4,794,715 | 3,996 |
| 2008 Budget | 1200 | 25,341,938 | (20,569,126) | 4,772,812 | 3,997 |

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2008 BUDGET NARRATIVE

Variance Explanations for changes in Program Expense Categories:

| | |
|---|---|
| Supportive Home Care | 3.2% Rate increase for contracted service providers and increase in services too clients that reside in their homes. |
| Supported Employment | -10.9% Shift in the type of services needed by the target group. Clients served dropping slightly from 2006. |
| Community Residential Services | -4.3% Shift in type of services needed by this target group. Number of clients served dropping slightly from 2006. |
| Community Treatment | -10.9% Shift in the type of services needed by this target group. Number of clients served dropping slightly from 2006. |
| Inpatient & Institutional Care | 816.0% Represents increase of \$71,545. A 2007 state policy change has shifted the cost of services to the local level. |

**Winnebago County
Budget Worksheet - 2008
Developmentally Disabled**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------------|-------------------|-------------------|-------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Intergovernmental | 13,017,732 | 15,073,435 | 17,275,435 | 19,397,127 | 18,886,397 | 18,886,397 | 18,886,397 | -2.6% |
| Public Services | 231,682 | 274,633 | 469,330 | 270,000 | 428,432 | 428,432 | 428,432 | 58.7% |
| Interfund Revenues | 0 | 885,213 | 1,432,014 | 1,183,526 | 1,254,297 | 1,254,297 | 1,254,297 | 6.0% |
| Miscellaneous Revenues | 0 | 61,895 | 183 | 0 | 0 | 0 | 0 | NA |
| TOTAL REVENUES | 13,249,414 | 16,295,176 | 19,176,962 | 20,850,653 | 20,569,126 | 20,569,126 | 20,569,126 | -1.4% |
| Wages | 792,812 | 709,478 | 741,173 | 720,366 | 739,460 | 739,460 | 739,460 | 2.7% |
| Fringes | 307,134 | 289,792 | 297,703 | 311,064 | 329,117 | 329,117 | 329,117 | 5.8% |
| Total Labor Costs | 1,099,946 | 999,270 | 1,038,876 | 1,031,430 | 1,068,577 | 1,068,577 | 1,068,577 | 3.6% |
| Travel | 22,885 | 26,805 | 25,453 | 23,307 | 28,891 | 28,891 | 28,891 | 24.0% |
| Other Operating Expenses | 18,300,880 | 19,837,047 | 21,445,182 | 24,590,631 | 24,244,470 | 24,244,470 | 24,244,470 | -1.4% |
| TOTAL EXPENSES | 19,423,711 | 20,863,121 | 22,509,511 | 25,645,368 | 25,341,938 | 25,341,938 | 25,341,938 | -1.2% |
| LEVY BEFORE ADJUSTMENTS | 6,174,297 | 4,567,946 | 3,332,549 | 4,794,715 | 4,772,812 | 4,772,812 | 4,772,812 | -0.5% |

**Human Services
Developmentally Disabled
Expenditures by Program Category**

| Program | 2005 Actuals | 2006 Actuals | 2007 5-Month Actuals | 2007 Adopted Budget | 2008 Request Budget | 2008 Executive Budget | 2008 Adopted Budget | % Change From Adopted to Adopted |
|--------------------------------|-------------------------|-------------------------|-------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Supportive Home Care | 6,640,620 | 7,771,302 | 2,688,298 | 8,494,426 | 8,766,577 | 8,766,577 | 8,766,577 | 3.2% |
| Specialized Trans. & Escort | 608,598 | 520,876 | 196,380 | 459,102 | 453,464 | 453,464 | 453,464 | -1.2% |
| Access, Outreach & Prev | - | - | 100 | - | - | - | - | NA |
| Community Living-Support Svcs | 3,694,299 | 3,812,795 | 1,396,286 | 4,329,575 | 4,287,770 | 4,287,770 | 4,287,770 | -1.0% |
| Work-Related & Day Services | 1,793,570 | 1,980,899 | 692,497 | 2,297,948 | 2,263,039 | 2,263,039 | 2,263,039 | -1.5% |
| Supported Employment | 735,371 | 698,966 | 224,910 | 942,168 | 839,668 | 839,668 | 839,668 | -10.9% |
| Community Residential Svcs | 6,237,482 | 6,562,912 | 2,233,235 | 7,709,865 | 7,381,256 | 7,381,256 | 7,381,256 | -4.3% |
| Community Treatment | 1,050,728 | 999,023 | 297,726 | 1,346,208 | 1,200,127 | 1,200,127 | 1,200,127 | -10.9% |
| Inpatient & Institutional Care | - | 53,954 | 37,736 | 8,760 | 80,305 | 80,305 | 80,305 | 816.7% |
| Multiple LTS Services | - | - | 2,000 | - | - | - | - | NA |
| Divisional Overhead | 102,454 | 108,785 | 48,017 | 65,441 | 69,732 | 69,732 | 69,732 | 6.6% |
| Total Expenses | 20,863,121 | 22,509,511 | 7,817,185 | 25,653,493 | 25,341,938 | 25,341,938 | 25,341,938 | -1.2% |

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2008 BUDGET NARRATIVE

MENTAL HEALTH

2007 Accomplishments: ♦ Continued success in diverting children and adolescents from needless inpatient stays. The hospital diversion initiative has had and will continue to have success diverting children and adolescents from inpatient hospitalizations as measured by the number of these admissions remaining at or below 2006 levels, significantly below the pre-initiative admission averages. ♦ Decreased wait time for therapy services. In the last year and a half we have successfully decreased the wait time for someone to receive Behavioral Health services within the general clinic back to reasonable levels. Unfortunately, the wait time for these consumers to see a doctor remains unacceptably long, especially in the Neenah office. By year's end we will have evened out wait times between offices. ♦ By year's-end all training will be completed and all clinic teams will be fully operational with the "Medication" and "Health Exams" windows in the TCM software, the largest of the remaining unused features of our electronic medical record and the ones with the greatest potential impact on clinic functioning. Full implementation of these windows should reduce medication errors, improve efficiency of coordination between staff on medication and health issues, and allow for better tracking of vital health information for consumers.

2008 Goals & Objectives: ♦ Continue screening and enrolling MA eligible adults and children/adolescents in the Comprehensive Community Services (CCS) program there by capturing the federal portion of the Medicaid reimbursement. ♦ Explore ways to reduce our ever-increasing medication budget costs. Continue to refine the transition to the new Medicare Part D Prescription Plans with minimal impact on our Medication budget. Continue to explore a regional approach to medication purchases such as the Federal 340-B program, bulk medication purchase plans, etc. ♦ Plan for and fully implement the state's SSI managed care initiative. While this initiative to transition SSI consumers with Medical Assistance to HMO's will begin in 2007, its full impact may not be known until 2008 and beyond. ♦ Develop and implement guidelines for unstable dually diagnosed consumers. These consumers are generally mentally ill and severely alcohol/drug dependent with little motivation for treatment or recovery yet often are committed to us under Ch. 51 or referred by Probation and Parole.

Activity Measures:

Highlights:

This target group shows a decrease in levy of (\$382,441) or (9.7%). The decrease in levy is due to higher CSDRB federal revenues; higher Medical Assistance revenues primarily from an expansion of Comprehensive Community Care services; additional third party client revenues and an increase in federal waiver revenues relative to services provided to this target group.

| | Mental Health | | | Taxpayer Cost (Levy) | Cost Per Client |
|-------------|---------------|-----------|-------------|-------------------------|--------------------|
| | Clients | Expense | Revenue | | |
| 2004 Actual | 3361 | 6,192,264 | (2,183,208) | 4,009,057 | 1,193 |
| 2005 Actual | 3157 | 7,649,166 | (3,932,512) | 3,716,654 | 1,177 |
| 2006 Actual | 3372 | 8,609,546 | (5,733,623) | 2,875,923 | 852 |
| 2007 Budget | 3400 | 7,952,862 | (4,020,566) | 3,932,296 | 1,156 |
| 2008 Budget | 3450 | 9,095,529 | (5,545,674) | 3,549,855 | 1,028 |

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2008 BUDGET NARRATIVE

Variance Explanations for changes in Program Expense Categories:

| | |
|---|--|
| Investigations & Assessments | 4.5% Primarily due to both Inflationary and level of travel increases. |
| Community Support Program | .5% One new position - Advanced Nurse Practitioner <u>offset</u> by decrease in contracted Psychiatrists. This increase would have been higher representing wage and fringe increases for staff but a target group categorization Error (Safe Streets Case Manager position) reflected in the 2007 Budget was reversed thus causing a decreased effect in this category in the 2008 Budget. |
| Community Residential Services | 39.3% Increased utilization due to clients being served from the waiting list in 2007 with State/Federal and local funding. |
| Community Treatment | 10.2% Increased utilization due to clients being served from the waiting list in 2007 with State/Federal and local funding. |
| Inpatient & Institutional Care | 16.1% Increased placements / service level resulting in an increase of \$277,025. |

**Winnebago County
Budget Worksheet - 2008
Mental Health**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------------|------------------|------------------|------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Intergovernmental | 1,081,726 | 1,775,325 | 2,492,053 | 1,174,448 | 2,380,118 | 2,368,544 | 2,368,544 | 101.7% |
| Public Services | 886,595 | 1,244,537 | 1,412,705 | 1,185,721 | 1,523,632 | 1,523,632 | 1,523,632 | 28.5% |
| Interfund Revenues | 212,896 | 912,479 | 1,828,364 | 1,680,397 | 1,653,498 | 1,653,498 | 1,653,498 | -0.4% |
| Miscellaneous Revenues | 1,991 | 171 | 501 | 0 | 0 | 0 | 0 | NA |
| TOTAL REVENUES | 2,183,208 | 3,932,512 | 5,733,623 | 4,020,566 | 5,557,248 | 5,545,674 | 5,545,674 | 37.9% |
| Wages | 2,277,015 | 2,699,349 | 2,782,010 | 2,948,718 | 3,081,064 | 3,081,064 | 3,081,064 | 4.5% |
| Fringes | 832,995 | 990,985 | 1,052,840 | 1,174,560 | 1,237,841 | 1,237,841 | 1,237,841 | 5.4% |
| Total Labor Costs | 3,110,010 | 3,690,334 | 3,834,850 | 4,123,278 | 4,318,905 | 4,318,905 | 4,318,905 | 4.7% |
| Travel | 42,314 | 57,021 | 52,307 | 55,302 | 63,074 | 63,074 | 63,074 | 14.1% |
| Other Operating Expenses | 3,039,940 | 3,901,812 | 4,722,389 | 3,774,282 | 4,713,550 | 4,713,550 | 4,713,550 | 24.9% |
| TOTAL EXPENSES | 6,192,264 | 7,649,166 | 8,609,546 | 7,952,862 | 9,095,529 | 9,095,529 | 9,095,529 | 14.4% |
| LEVY BEFORE ADJUSTMENTS | 4,009,057 | 3,716,854 | 2,875,923 | 3,932,296 | 3,536,281 | 3,549,855 | 3,549,855 | -9.7% |

**Human Services
Mental Health
Expenditures by Program Category**

| Program | 2005 Actuals | 2006 Actuals | 2007 5-Month Actuals | 2007 Adopted Budget | 2008 Request Budget | 2008 Executive Budget | 2008 Adopted Budget | % Change From Adopted to Adopted |
|--------------------------------|-------------------------|-------------------------|-------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Supportive Home Care | 59,378 | 111,319 | 34,512 | 65,572 | 123,096 | 123,096 | 123,096 | 87.7% |
| Specialized Trans. & Escort | 1,157 | - | - | - | - | - | - | NA |
| Community Living-Support Svcs | 24,222 | 42,954 | 10,297 | 30,445 | 47,201 | 47,201 | 47,201 | 55.0% |
| Investigations & Assessments | 468,622 | 544,477 | 224,305 | 538,989 | 563,403 | 563,403 | 563,403 | 4.5% |
| Community Support Program | 1,635,457 | 1,693,953 | 714,066 | 1,853,408 | 1,862,939 | 1,862,939 | 1,862,939 | 0.5% |
| Work-Related & Day Services | 14,114 | 27,440 | 9,520 | 19,448 | 28,968 | 28,968 | 28,968 | 49.0% |
| Supported Employment | 36,058 | 17,570 | 15,603 | 45,816 | 24,384 | 24,384 | 24,384 | -46.8% |
| Community Residential Svcs | 1,397,589 | 1,561,619 | 558,368 | 1,260,475 | 1,755,960 | 1,755,960 | 1,755,960 | 39.3% |
| Community Treatment | 2,110,395 | 2,572,481 | 994,942 | 2,382,038 | 2,625,151 | 2,625,151 | 2,625,151 | 10.2% |
| Inpatient & Institutional Care | 1,702,221 | 1,982,557 | 708,523 | 1,721,610 | 1,998,635 | 1,998,635 | 1,998,635 | 16.1% |
| Institution for Mental Disease | 141,630 | - | - | - | - | - | - | NA |
| Divisional Overhead | 52,915 | 55,177 | 24,302 | 60,994 | 63,292 | 63,292 | 63,292 | 3.8% |
| Admin & Overhead | 5,410 | - | 1,992 | 3,093 | 2,500 | 2,500 | 2,500 | -19.2% |
| Total Expenses | 7,649,166 | 8,609,546 | 3,296,432 | 7,981,888 | 9,095,529 | 9,095,529 | 9,095,529 | 14.0% |

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2008 BUDGET NARRATIVE

ALCOHOL & OTHER DRUG ABUSE

2007 Accomplishments: ♦ Full implementation of Safe Streets Drug Court and SSTOP programs. These programs will be fully staffed. Staff will be working with full caseloads of consumers and will be fully integrated into the larger AODA Team.

2008 Goals & Objectives: ♦ Expand, as needed, the Safe Streets/Drug Court initiative. 2008 will represent year three (3) and it is expected that we will expand our number of eligible program participants. ♦ Monitor the results of SSTOP, which was created and implemented in December 2006. This initiative deals with 2nd and 3rd time OWI offenders. (This initiative is a result of SB 530 being enacted into law which identified Winnebago County only as a 2nd and 3rd time OWI offender pilot program.) ♦ In 2008, the Behavioral Health Services Division will continue to focus on service delivery and particularly treatment outcome measures. We will continue to perform and if necessary refine the following for the AODA Team: 1) Three-month post treatment outcome surveys will be conducted on consumers funded by our department. All outcome data collected is summarized and made available in an annual report. 2) Consumer Satisfaction Surveys will be conducted with every person seen for an AODA/OWI assessment during the months of February, June and October. Results are shared with staff and administration alike. ♦ The Safe Streets Initiative (Drug Court) will undergo a careful review and the data collected from the first two years of operation (2006 & 2007) will be analyzed by a consultant and used to refine this new initiative. To the extent possible, a similar review will be conducted of the Safe Streets Treatment Options Program (SSTOP).

Activity Measures:

Highlights:

This target group shows an increase in levy of \$274,546 or 87.9% increase. The increase is due, in part, to the implementation of the Safe Street Drug Court and SSTOP programs and the 100% county tax levy funded positions for this program. And the related treatment costs for persons served by these programs.

Also contributing to the increased levy is the recalculation of Valley Credit collection revenues allocated to this target group (reduction of \$36,000 from 2007 Budget) and the recalculation of BCA allocated (reduction of \$17,000 from 2007 Budget).

| Alcohol & Other Drug Abuse | | | | | |
|----------------------------|---------|-----------|-------------|-------------------------|--------------------|
| | Clients | Expense | Revenue | Taxpayer Cost (Levy) | Cost Per Client |
| 2004 Actual | 2132 | 1,722,450 | (900,548) | 821,902 | 385 |
| 2005 Actual | 2200 | 1,194,083 | (1,241,560) | (47,477) | - |
| 2006 Actual | 2424 | 1,504,122 | (950,597) | 553,525 | 228 |
| 2007 Budget | 2350 | 1,488,994 | (1,176,522) | 312,472 | 133 |
| 2008 Budget | 2400 | 1,709,453 | (1,122,435) | 587,018 | 244 |

In addition there was a correction of an error. The 2007 B included the safe street case manager position in the MH target group. In the 2008 budget, this position is properly reflected here in the AODA target group.

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2008 BUDGET NARRATIVE

Variance Explanations for changes in Program Expense Categories:

Community Residential Services

-7.6% Decrease of \$38,644, amount budgeted based on actual experience in 2006.

Community Treatment

109.9% Increase of \$251,981. Increase is due to new AODA programs (Safe Streets and SSTOP) resulting in significantly more Outpatient expenditures and going from one position budgeted in 2007B to 3 positions shown in the 2008B. One position was added mid-cycle and the 2007 position that was approved in the budget process was incorrectly coded to the MH target group instead of to the AODA target group. In 2008B, all 3 positions are now included.

**Winnebago County
Budget Worksheet - 2008
Alcohol & Other Drug Abuse**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------------|------------------|------------------|------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Intergovernmental | 269,837 | 270,139 | 282,358 | 269,615 | 269,227 | 269,227 | 269,227 | -0.1% |
| Public Services | 608,911 | 724,101 | 575,049 | 682,912 | 646,679 | 646,679 | 646,679 | -5.3% |
| Interfund Revenues | 20,000 | 242,543 | 93,190 | 223,995 | 206,529 | 206,529 | 206,529 | -7.8% |
| Miscellaneous Revenues | 2,000 | 4,777 | 0 | 0 | 0 | 0 | 0 | NA |
| TOTAL REVENUES | 900,548 | 1,241,560 | 950,597 | 1,176,522 | 1,122,435 | 1,122,435 | 1,122,435 | -4.6% |
| Wages | 555,221 | 281,127 | 309,395 | 291,855 | 423,009 | 423,009 | 423,009 | 44.9% |
| Fringes | 225,507 | 101,557 | 115,238 | 130,874 | 147,072 | 147,072 | 147,072 | 12.4% |
| Total Labor Costs | 780,728 | 362,684 | 424,633 | 422,729 | 570,081 | 570,081 | 570,081 | 34.9% |
| Travel | 12,116 | 11,438 | 7,944 | 9,729 | 10,363 | 10,363 | 10,363 | 6.5% |
| Other Operating Expenses | 929,606 | 819,961 | 1,071,544 | 1,056,536 | 1,129,009 | 1,129,009 | 1,129,009 | 6.9% |
| TOTAL EXPENSES | 1,722,450 | 1,194,083 | 1,504,122 | 1,488,994 | 1,709,453 | 1,709,453 | 1,709,453 | 14.8% |
| LEVY BEFORE ADJUSTMENTS | 821,902 | (47,477) | 553,525 | 312,472 | 587,018 | 587,018 | 587,018 | 87.9% |

**Human Services
Alcohol & Other Drug Abuse
Expenditures by Program Category**

| Program | 2005 Actuals | 2006 Actuals | 2007 5-Month Actuals | 2007 Adopted Budget | 2008 Request Budget | 2008 Executive Budget | 2008 Adopted Budget | % Change From Adopted to Adopted |
|--------------------------------|-------------------------|-------------------------|-------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Child Day Care | 1,622 | 952 | - | 750 | 1,290 | 1,290 | 1,290 | 72.0% |
| Specialized Trans. & Escort | 1,157 | - | - | - | - | - | - | NA |
| Access, Outreach & Prev | 113,531 | 106,015 | 36,185 | 122,717 | 124,748 | 124,748 | 124,748 | 1.7% |
| Investigations & Assessments | 201,795 | 221,259 | 94,622 | 222,171 | 248,639 | 248,639 | 248,639 | 11.9% |
| Community Residential Svcs | 262,880 | 364,495 | 159,783 | 507,671 | 469,027 | 469,027 | 469,027 | -7.6% |
| Community Treatment | 177,929 | 450,606 | 157,060 | 229,202 | 481,183 | 481,183 | 481,183 | 109.9% |
| Inpatient & Institutional Care | 382,182 | 304,959 | 114,218 | 348,560 | 320,537 | 320,537 | 320,537 | -8.0% |
| Divisional Overhead | 52,987 | 55,838 | 24,467 | 61,129 | 64,029 | 64,029 | 64,029 | 4.7% |
| Admin & Overhead | - | - | - | - | - | - | - | NA |
| Total Expenses | 1,194,083 | 1,504,122 | 586,334 | 1,492,200 | 1,709,453 | 1,709,453 | 1,709,453 | 14.6% |

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2008 BUDGET NARRATIVE

PHYSICALLY & SENSORY DISABLED

2007 Accomplishments: ♦ The Long Term Support Division staff worked with staff of the Child Welfare and Behavioral Health Divisions to maximize federal revenue, utilizing MA Waivers, Community Options Program or Community Comprehensive Services, as most appropriate for consumers, in those two divisions. ♦ As the Long Term Care Reform developed, the Long Term Support staff informed DHS Board and Advisory members; accommodated, engaged, and operationalized processes and procedures as determined within the Department of Human Services Administration and State of Wisconsin Department of Health and Family Services. ♦ Developed, submitted and implemented various required annual plans to include: Community Options Plan; Birth-3 Program Plan; Family Support Program Plan; 2007-2009 Winnebago County Elderly Service Plan; National Family Caregiver Support Program.

2008 Goals & Objectives: ♦ As Long Term Care Reform develops, the Long Term Support Division will reorganize into the framework of an Aging and Disability Resource Center and a Care Management Organization, if directed by the Department of Human Services Administration, CO. Executive, Board, and State of Wisconsin Department of Health and Family Services. ♦ Put into operation the functions of the Aging and Disability Resource Center at a minimum two months prior to the initiation of a care management organization per master plan. ♦ Actively provide and receive guidance and information to and from the mandated Winnebago Commissions on Aging, Winnebago County Specialized Transportation Council, Winnebago County Elder Abuse Interdisciplinary Team, Early Intervention and Family Support Program Advisory Committee and the Long Term Support Planning/Advisory Committee. ♦ With increased capacity, serve persons with difficult to support physical, medical, and behavioral concerns. ♦ With Child Welfare and Behavioral Health, develop a crisis response for children with disabilities, including implementing behavioral support plans.

Activity Measures:

Highlights:

This target group shows an increase in levy of \$61,123 or 17.1%. As the 2007 waiting list has been opened the department is serving more clients in this target group.

| Physically & Sensory Disabled | | | | | |
|-------------------------------|---------|-----------|-------------|-------------------------|--------------------|
| | Clients | Expense | Revenue | Taxpayer Cost (Levy) | Cost Per Client |
| 2004 Actual | 295 | 1,570,704 | (24,975) | 1,545,729 | 5,240 |
| 2005 Actual* | 304 | 2,037,793 | (1,687,407) | 350,729 | 1,153 |
| 2006 Actual | 322 | 2,305,698 | (1,886,756) | 418,941 | 1,301 |
| 2007 Budget | 310 | 2,385,407 | (2,027,447) | 357,960 | 1,154 |
| 2008 Budget | 325 | 2,636,717 | (2,217,634) | 419,083 | 1,289 |

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2008 BUDGET NARRATIVE

Variance Explanations for changes in Program Expense Categories:

| | |
|--|---|
| Supportive Home Care | -14.5% The 2007 budget over-estimated this expenses category. 2008 budget amount reflects a 12% increase over 2006 actual expenditures. The increased budget amount is due to the opening/services of the long term support waiting list in 2007. |
| Community Living-Support Services | 13.2% The increased budget amount is due to the opening/services of the long term support waiting list in 2007. |
| Community Residential Services | 56.0% The 2007 budget under-estimated this expense category. 2008 budget amount represents a 12% increase over the 2006 actual expenses. The increased budget amount is due the fact that we opened the Waiting List in 2007, which significantly affected this target group and this service category. |

**Winnebago County
Budget Worksheet - 2008
Phys & Sens Disabled**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------------|------------------|------------------|------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Intergovernmental | 0 | 0 | 1,982,919 | 2,149,000 | 2,259,761 | 2,259,761 | 2,259,761 | 5.2% |
| Public Services | 24,975 | 21,124 | 37,555 | 30,000 | 28,937 | 28,937 | 28,937 | -3.5% |
| Interfund Revenues | 0 | (133,717) | (133,717) | (151,553) | (71,064) | (71,064) | (71,064) | -53.1% |
| TOTAL REVENUES | 24,975 | (112,593) | 1,886,756 | 2,027,447 | 2,217,634 | 2,217,634 | 2,217,634 | 9.4% |
| Other Operating Expenses | 1,570,704 | 2,037,793 | 2,305,698 | 2,385,407 | 2,636,717 | 2,636,717 | 2,636,717 | 10.5% |
| TOTAL EXPENSES | 1,570,704 | 2,037,793 | 2,305,698 | 2,385,407 | 2,636,717 | 2,636,717 | 2,636,717 | 10.5% |
| LEVY BEFORE ADJUSTMENTS | 1,545,729 | 2,150,386 | 418,941 | 357,960 | 419,083 | 419,083 | 419,083 | 17.1% |

**Human Services
Phys & Sens Disabled
Expenditures by Program Category**

| Program | 2005 Actuals | 2006 Actuals | 2007 5-Month Actuals | 2007 Adopted Budget | 2008 Request Budget | 2008 Executive Budget | 2008 Adopted Budget | % Change From Adopted to Adopted |
|-------------------------------|-------------------------|-------------------------|-------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Supportive Home Care | 872,807 | 865,211 | 308,589 | 1,142,156 | 976,009 | 976,009 | 976,009 | -14.5% |
| Specialized Trans. & Escort | 8,836 | 14,090 | 4,030 | 9,183 | 16,926 | 16,926 | 16,926 | 84.3% |
| Community Living-Support Svcs | 468,475 | 459,193 | 127,264 | 487,330 | 551,628 | 551,628 | 551,628 | 13.2% |
| Work-Related & Day Services | 14,269 | 14,387 | 6,373 | 18,801 | 16,436 | 16,436 | 16,436 | -12.6% |
| Supported Employment | 5,877 | 6,111 | 2,766 | 7,530 | 7,341 | 7,341 | 7,341 | -2.5% |
| Community Residential Svcs | 625,072 | 922,468 | 350,466 | 666,010 | 1,039,260 | 1,039,260 | 1,039,260 | 56.0% |
| Community Treatment | 42,457 | 24,238 | 10,802 | 54,397 | 29,117 | 29,117 | 29,117 | -46.5% |
| Total Expenses | 2,037,793 | 2,305,698 | 810,290 | 2,385,407 | 2,636,717 | 2,636,717 | 2,636,717 | 10.5% |

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2008 BUDGET NARRATIVE

DELINQUENT OFFENDERS

2007 Accomplishments: ♦ We have met regularly with the Oshkosh and Menasha school district administrators to improve communication and provide support and early intervention for children at the elementary school level. ♦ Developed procedures/protocols to cover new state and federal requirements locating and involving non-custodial parents, alleged fathers and other relatives when needing to place a youth outside the natural home. ♦ We have changed many of our forms, including our victim paperwork, to an electronic format and continue to communicate with other agencies to streamline our paperwork processes. ♦ We have decreased the number of court referrals by one percent from last year even though the overall number of referrals has increased by five percent. ♦ Juvenile Justice workers will complete Independent Living Treatment Plans for all youth aged 15 or older, who are in court-ordered, non-correctional, out-of-home placements within three months of placement or of the youth's 15th birthday. Goal: 100%. ♦ Supervisory staffs met with support staff to learn and establish a process for sending and receiving various reports from the WISACWIS computer system.

2008 Goals & Objectives: ♦ Continue to meet with the school social workers in the Oshkosh School District to deal with truants under the age of ten. Presently we are working on procedures to intervene with these families prior to law violation referrals being made. ♦ Reduce the number of youth committed to correctional institutions by utilizing new program alternatives to corrections. ♦ Continue to work with all law enforcement agencies to reduce the number of temporary custody orders. Even though the number of delinquency referrals has increased, the number of custody orders has decreased. ♦ Utilize restorative practices more frequently to help youthful offenders' repair the harm caused by their behavior. ♦ Continue to look at ways to change how we process referrals to the Juvenile Intake Office so that we can reduce the number of physical custody orders and therefore reduce the amount of time we spend in court.

Activity Measures:

Highlights:

This target group shows an increase in levy of \$112,834, or 4.3%. Increase primarily due to an increase in Child Welfare out-of-home placements.

| Delinquent Offenders | | | | | |
|----------------------|---------|-----------|-------------|-------------------------|--------------------|
| | Clients | Expense | Revenue | Taxpayer Cost (Levy) | Cost Per Client |
| 2004 Actual | 1027 | 4,397,548 | (89,674) | 4,307,874 | 4,195 |
| 2005 Actual | 1270 | 6,070,046 | (3,541,410) | 2,528,636 | 1,991 |
| 2006 Actual | 1095 | 6,482,306 | (3,749,087) | 2,733,219 | 2,496 |
| 2007 Budget | 1275 | 6,342,835 | (3,736,494) | 2,606,341 | 2,044 |
| 2008 Budget | 1500 | 6,540,720 | (3,821,545) | 2,719,175 | 1,813 |

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2008 BUDGET NARRATIVE

Variance Explanations for changes in Program Expense Categories:

| | |
|---|---|
| Community Living-Support Services | 6.4% Increase for staff labor and travel, and increase to contracted Provider (Family Training Program). |
| Investigations & Assessments | 5.3% Increase for staff labor and travel. |
| Community Residential Services | -5.2% Amount budgeted consistent with experience in prior years. We have been experienced lower costs in the areas of Shelter Care; child Group Home; and child foster care for this target group. |
| Inpatient & Institutional Care | 28.7% Increase of \$158,873 due to increased utilization of Residential Child Caring Institution placements. Amount budgeted for 2008 is less than experience in 2006 due to plans to operate a new shift staffed child foster care home, which reduces placement costs for 3 children. |

**Winnebago County
Budget Worksheet - 2008
Delinquent Offenders**

| <u>Description</u> | <u>2004 ACTUAL</u> | <u>2005 ACTUAL</u> | <u>2006 ACTUAL</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 REQUEST BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> | <u>% Change From 2007 Adopted to 2008 Adopted</u> |
|--------------------------------|------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Intergovernmental | 25,783 | 1,927,609 | 2,159,646 | 2,114,464 | 2,165,072 | 2,165,072 | 2,165,072 | 2.4% |
| Public Services | 63,691 | 169,396 | 145,035 | 213,882 | 172,872 | 172,872 | 172,872 | -19.2% |
| Interfund Revenues | 0 | 1,444,406 | 1,444,406 | 1,408,148 | 1,483,601 | 1,483,601 | 1,483,601 | 5.4% |
| TOTAL REVENUES | 89,674 | 3,541,410 | 3,749,087 | 3,736,494 | 3,821,545 | 3,821,545 | 3,821,545 | 2.3% |
| Wages | 1,270,520 | 1,356,812 | 1,385,356 | 1,459,591 | 1,503,765 | 1,503,765 | 1,503,765 | 3.0% |
| Fringes | 508,325 | 535,698 | 589,639 | 584,515 | 648,075 | 648,075 | 648,075 | 10.9% |
| Total Labor Costs | 1,778,844 | 1,892,510 | 1,974,996 | 2,044,108 | 2,151,840 | 2,151,840 | 2,151,840 | 5.3% |
| Travel | 45,203 | 40,266 | 46,389 | 44,248 | 51,984 | 51,984 | 51,984 | 17.5% |
| Other Operating Expenses | 2,573,501 | 4,137,250 | 4,460,921 | 4,254,481 | 4,336,896 | 4,336,896 | 4,336,896 | 1.9% |
| TOTAL EXPENSES | 4,397,548 | 6,070,046 | 6,482,306 | 6,342,835 | 6,540,720 | 6,540,720 | 6,540,720 | 3.1% |
| LEVY BEFORE ADJUSTMENTS | 4,307,874 | 2,528,636 | 2,733,219 | 2,606,341 | 2,719,175 | 2,719,175 | 2,719,175 | 4.3% |

**Human Services
Delinquent Offenders
Expenditures by Program Category**

| Program | 2005 Actuals | 2006 Actuals | 2007 5-Month Actuals | 2007 Adopted Budget | 2008 Request Budget | 2008 Executive Budget | 2008 Adopted Budget | % Change From Adopted to Adopted |
|--------------------------------|-------------------------|-------------------------|-------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Child Day Care | 24,370 | 8,476 | - | 38,182 | 12,671 | 12,671 | 12,671 | -66.8% |
| Community Living-Support Svcs | 1,467,231 | 1,534,208 | 632,834 | 1,571,980 | 1,672,533 | 1,672,533 | 1,672,533 | 6.4% |
| Investigations & Assessments | 237,890 | 250,810 | 109,592 | 259,894 | 273,610 | 273,610 | 273,610 | 5.3% |
| Community Residential Svcs | 1,512,024 | 1,563,236 | 488,676 | 1,696,392 | 1,608,523 | 1,608,523 | 1,608,523 | -5.2% |
| Community Treatment | 931,276 | 871,307 | 341,506 | 980,872 | 1,004,458 | 1,004,458 | 1,004,458 | 2.4% |
| Inpatient & Institutional Care | 697,221 | 737,665 | 362,292 | 553,483 | 712,356 | 712,356 | 712,356 | 28.7% |
| Juvenile Corrections | 1,147,801 | 1,464,635 | 436,741 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 0.0% |
| Divisional Overhead | 52,232 | 51,968 | 24,297 | 56,353 | 56,569 | 56,569 | 56,569 | 0.4% |
| Total Expenses | 6,070,046 | 6,482,306 | 2,395,938 | 6,357,156 | 6,540,720 | 6,540,720 | 6,540,720 | 2.9% |

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2008 BUDGET NARRATIVE

ABUSED & NEGLECTED CHILDREN

2007 Accomplishments: ♦ Access social workers will identify safety threats and complete the safety services section on all safety analysis and plan documents where children are remaining in the home and needing services. ♦ Implemented initial placement meetings between natural parents and foster parents within two weeks of placement. ♦ CPS staff was trained on both assessment of home conditions, as well as decision-making around how to respond and appropriately plan to address concerning or unsafe home conditions. ♦ Developed and distributed a reference guide for CPS and on-call staff to utilize when making safety decisions in the field. ♦ CPS supervisors worked with support staff to customize e-SACWIS reports to better assist in monitoring the completion of required casework for ongoing social workers.

2008 Goals & Objectives: ♦ Continue to respond to state mandates regarding CPS services and documentation by implementing internal procedures that are effective and efficient. ♦ Continue to coordinate with other agency divisions in developing creative individual service plans to maximize services for high need families while increasing the use of alternative funding sources, i.e., MA dollars. ♦ Contingent of grant funding, we will implement the use of Mental Health and Alcohol and Drug Abuse screening for children opened for CPS services. ♦ Develop a protocol for the use of computer imaging technology within the WiSACWIS computer database system.

Activity Measures:

Highlights:

This target group shows a levy increase of \$108,210 or 2.9%. The increase is primarily due to the inclusion of the \$60,000 Red Cross Transportation contract in this target group area. Also, service levels were increased for counseling and child centered wrap-around program services.

| Abused & Neglected Children | | | | | |
|-----------------------------|---------|-----------|-------------|-------------------------|--------------------|
| | Clients | Expense | Revenue | Taxpayer Cost (Levy) | Cost Per Client |
| 2004 Actual | 963 | 5,359,323 | (740,967) | 4,618,356 | 4,796 |
| 2005 Actual | 1467 | 5,817,988 | (2,605,678) | 3,212,310 | 2,190 |
| 2006 Actual | 1415 | 5,886,231 | (2,370,544) | 3,515,687 | 2,484 |
| 2007 Budget | 1570 | 6,031,061 | (2,282,529) | 3,748,532 | 2,388 |
| 2008 Budget | 1600 | 6,199,299 | (2,342,557) | 3,856,742 | 2,410 |

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2008 BUDGET NARRATIVE

Variance Explanations for changes in Program Expense Categories:

| | |
|--|--|
| Specialized Transportation & Escort | 183.0% Increase of \$64,000. Includes Red Cross Transportation program \$60,000. In the 2007 budget this was classified in the Adult and Elderly target group. Balance is rate increases for contracted providers. |
| Community Living-Support Services | 5.7% Annual rate increases for staff labor and client-based travel. |
| Investigations & Assessments | -13.8% Consistent with 2006 actual distribution of labor, less to Abuse and Neglect and more to Delinquency. |
| Community Residential Services | 2.5% Provider rate increases. |
| Community Treatment | 25.0% \$18,000 more for counseling services and \$34,000 more budgeted for the Wrap Around program services to children. |
| Inpatient & Institutional Care | 5.4% Slight increase in utilization of residential care center services for this target group. |

**Winnebago County
Budget Worksheet - 2008
Abused & Neglected Children**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------------|------------------|------------------|------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Intergovernmental | 352,715 | 512,790 | 632,782 | 622,303 | 632,782 | 632,782 | 632,782 | 1.7% |
| Public Services | 345,328 | 377,888 | 390,872 | 280,370 | 331,743 | 331,743 | 331,743 | 18.3% |
| Interfund Revenues | 42,924 | 1,415,000 | 1,346,890 | 1,379,856 | 1,378,032 | 1,378,032 | 1,378,032 | -0.1% |
| TOTAL REVENUES | 740,967 | 2,605,678 | 2,370,544 | 2,282,529 | 2,342,557 | 2,342,557 | 2,342,557 | 2.6% |
| Wages | 1,742,411 | 1,813,425 | 1,818,877 | 1,945,386 | 1,969,318 | 1,969,318 | 1,969,318 | 1.2% |
| Fringes | 660,770 | 677,887 | 699,494 | 739,661 | 768,820 | 768,820 | 768,820 | 3.9% |
| Total Labor Costs | 2,403,180 | 2,491,313 | 2,518,171 | 2,685,047 | 2,738,138 | 2,738,138 | 2,738,138 | 2.0% |
| Travel | 59,014 | 70,589 | 71,086 | 75,156 | 78,499 | 78,499 | 78,499 | 4.4% |
| Other Operating Expenses | 2,897,129 | 3,256,066 | 3,296,973 | 3,270,858 | 3,382,662 | 3,382,662 | 3,382,662 | 3.4% |
| TOTAL EXPENSES | 5,359,323 | 5,817,988 | 5,886,231 | 6,031,061 | 6,199,299 | 6,199,299 | 6,199,299 | 2.8% |
| LEVY BEFORE ADJUSTMENTS | 4,618,356 | 3,212,310 | 3,515,687 | 3,748,532 | 3,856,742 | 3,856,742 | 3,856,742 | 2.9% |

**Human Services
Abused & Neglected Children
Expenditures by Program Category**

| Program | 2005 Actuals | 2006 Actuals | 2007 5-Month Actuals | 2007 Adopted Budget | 2008 Request Budget | 2008 Executive Budget | 2008 Adopted Budget | % Change From Adopted to Adopted |
|--------------------------------|-------------------------|-------------------------|-------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Child Day Care | 26,776 | 26,976 | 3,731 | 41,818 | 40,329 | 40,329 | 40,329 | -3.6% |
| Specialized Trans. & Escort | 53,912 | 111,582 | 51,693 | 35,000 | 99,063 | 99,063 | 99,063 | 183.0% |
| Community Living-Support Svcs | 1,753,242 | 1,818,963 | 805,832 | 1,873,486 | 1,979,622 | 1,979,622 | 1,979,622 | 5.7% |
| Investigations & Assessments | 984,620 | 846,696 | 373,478 | 1,066,117 | 919,129 | 919,129 | 919,129 | -13.8% |
| Community Residential Svcs | 2,428,976 | 2,644,029 | 934,344 | 2,613,389 | 2,678,388 | 2,678,388 | 2,678,388 | 2.5% |
| Community Treatment | 212,321 | 182,057 | 56,644 | 208,000 | 260,131 | 260,131 | 260,131 | 25.1% |
| Inpatient & Institutional Care | 306,900 | 202,235 | 6,547 | 155,841 | 164,186 | 164,186 | 164,186 | 5.4% |
| Divisional Overhead | 51,243 | 53,710 | 23,786 | 55,532 | 58,451 | 58,451 | 58,451 | 5.3% |
| Total Expenses | 5,817,988 | 5,886,247 | 2,256,055 | 6,049,183 | 6,199,299 | 6,199,299 | 6,199,299 | 2.5% |

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2008 BUDGET NARRATIVE

CHILDREN & FAMILIES

2007 Accomplishments: ♦ The Foster Care Program will train an additional 20-25 foster homes in 2007 in the PACE model. ♦ Electronic Monitoring will prevent out-of-home placement in 75-80% of cases served. With an average of 55 cases served, this means that no more than 14 youth will need out-of-home placement. ♦ The Resource Team, in conjunction with LTS, attempted to develop a specialized foster home for children we had otherwise been unsuccessful at placing outside RCC's. The first phase of this project happened in 2006 and we expect to be fully implemented in 2007 with a change in service providers.

2008 Goals & Objectives: ♦ The Foster Care Program will develop resources for children and youth with disabilities. ♦ The Foster Care Program will continue low numbers of referrals to private contract agencies. We averaged 27 placements a month in private homes. There was an increase of 13 placements over a three-month period in the spring due to the need to place sibling groups together. Once placed, we do not disrupt the placement. ♦ The team will complete 1,519 initial assessments and about 150 families will be referred to the Children's Teams for ongoing CPS services. In addition, about 200 voluntary child welfare contacts will be made with families. ♦ Electronic Monitoring workers will have a minimum of two (2) contacts per week for each case. Contacts may be with the monitored youth or their parent or guardian.

Activity Measures:

Highlights:

This target group shows a levy decrease of (\$4,648) or (.9%). This slight decrease is attributable to a minor variance in the distribution of State/Federal BCA revenues to this target group.

| Children & Families | | | | | |
|--------------------------------------|----------------|----------------|----------------|---------------------------------|----------------------------|
| *Exclusive of Screened-out referrals | | | | | |
| | Clients | Expense | Revenue | Taxpayer Cost (Levy) | Cost Per Client |
| 2004 Actual* | 342 | 949,772 | (103,127) | 846,645 | 2,476 |
| 2005 Actual* | 356 | 571,193 | (85,063) | 486,130 | 1,365 |
| 2006 Actual | 805 | 654,978 | (87,641) | 567,337 | 704 |
| 2007 Budget | 856 | 638,425 | (113,780) | 524,645 | 612 |
| 2008 Budget | 850 | 677,196 | (157,199) | 519,997 | 611 |

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2008 BUDGET NARRATIVE

Variance Explanations for changes in Program Expense Categories:

| | |
|--|---|
| Child Day Care | 4.3% Staff (day care certifier) labor and associated mileage/travel. |
| Access, Outreach & Prevention | 6.4% Increase due to two new programs in the Child Welfare Budget – Law Education \$5,000 and PACT \$4,500. |
| Community Living-Support Services | 6.8% Staff labor and mileage/travel increases. Also, additional labor cost distributed based on 2006 A. |

**Winnebago County
Budget Worksheet - 2008
Children & Families**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Intergovernmental | 103,127 | 105,063 | 107,641 | 133,780 | 102,199 | 102,199 | 102,199 | -23.6% |
| Interfund Revenues | 0 | (20,000) | (20,000) | (20,000) | 55,000 | 55,000 | 55,000 | -375.0% |
| TOTAL REVENUES | 103,127 | 85,063 | 87,641 | 113,780 | 157,199 | 157,199 | 157,199 | 38.2% |
| Wages | 220,939 | 224,329 | 244,750 | 241,464 | 267,061 | 267,061 | 267,061 | 10.6% |
| Fringes | 123,292 | 123,436 | 131,617 | 135,143 | 144,671 | 144,671 | 144,671 | 7.1% |
| Total Labor Costs | 344,232 | 347,765 | 376,367 | 376,607 | 411,732 | 411,732 | 411,732 | 9.3% |
| Travel | 20,632 | 12,689 | 14,579 | 13,986 | 15,959 | 15,959 | 15,959 | 14.1% |
| Other Operating Expenses | 584,908 | 210,739 | 264,033 | 247,832 | 249,505 | 249,505 | 249,505 | 0.7% |
| TOTAL EXPENSES | 949,772 | 571,193 | 654,978 | 638,425 | 677,196 | 677,196 | 677,196 | 6.1% |
| LEVY BEFORE ADJUSTMENTS | 846,645 | 486,130 | 567,337 | 524,645 | 519,997 | 519,997 | 519,997 | -0.9% |

**Human Services
Children & Families
Expenditures by Program Category**

| Program | 2005 Actuals | 2006 Actuals | 2007 5-Month Actuals | 2007 Adopted Budget | 2008 Request Budget | 2008 Executive Budget | 2008 Adopted Budget | % Change From Adopted to Adopted |
|-------------------------------|-------------------------|-------------------------|-------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Child Day Care | 52,409 | 55,092 | 23,392 | 57,510 | 59,997 | 59,997 | 59,997 | 4.3% |
| Specialized Trans. & Escort | - | 65,641 | 93,570 | 30,000 | 30,000 | 30,000 | 30,000 | 0.0% |
| Access, Outreach & Prev | 148,753 | 152,932 | 11,000 | 147,500 | 157,000 | 157,000 | 157,000 | 6.4% |
| Community Living-Support Svcs | 366,441 | 381,314 | 154,604 | 402,727 | 430,199 | 430,199 | 430,199 | 6.8% |
| Investigations & Assessments | - | - | - | 4,000 | - | - | - | 0.0% |
| Community Residential Svcs | 2,885 | - | - | - | - | - | - | NA |
| Community Treatment | 705 | - | - | - | - | - | - | NA |
| Total Expenses | 571,193 | 654,978 | 282,566 | 641,737 | 677,196 | 677,196 | 677,196 | 5.5% |

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2008 BUDGET NARRATIVE

ADULTS & ELDERLY

2007 Accomplishments: ♦ Coordinated plans for 55 persons who were relocated from nursing homes, returning to home-like settings. ♦ Continued to educate and assist consumers, both those new to the program and those who participated in the Medicare Part D Prescription Drug Program during the past year; and, assisted additional persons to prepare to move from Senior Care to Medicare Part D Program. ♦ Together with the judicial system, created the new local procedures and implemented the new Adult Protective Services laws, Chapter 54 and 55, including the new reporting for Adults at Risk. ♦ Provided for at least 80,000 hot, nutritious meals to Winnebago County's homebound elderly and consumers with disabilities who are in need of a meal; and to provide at least 58,000 hot meals served by volunteers at 12 group meal sites.

2008 Goals & Objectives: ♦ The Long Term Support Division will continue to coordinate services to persons interested in relocating or being diverted from nursing homes as staff capacity and funding is available. ♦ Provide for volunteer transported rider for Winnebago County citizens who are elderly and/or disabled, in need of transportation. ♦ Provide for at least 80,500 nutritious meals delivered to homebound persons in need of meals in Winnebago County who are elderly and/or disabled, and to provide at least 58,200 meals at congregate meal sites. ♦ Assist in the funding of 11,500 health screenings to seniors in Winnebago County.

Activity Measures:

Highlights:

This target group shows an increase in levy of \$94,893 or a 23% increase. The increase is directly attributable to the increased costs of the Nutrition program for the elderly, a result of out-sourcing meal preparation to a private provider as compared to being provided by Parkview Health Center.

| Adults & Elderly | | | | | |
|------------------|---------|-----------|-------------|-------------------------|--------------------|
| | Clients | Expense | Revenue | Taxpayer Cost (Levy) | Cost Per Client |
| 2004 Actual | 1435 | 6,462,856 | (7,637,819) | (1,174,963) | (819) |
| 2005 Actual* | 1286 | 6,174,415 | (5,524,026) | 650,389 | 264 |
| 2006 Actual | 1577 | 6,832,110 | (6,371,236) | 460,874 | 292 |
| 2007 Budget | 1514 | 7,743,519 | (7,336,027) | 407,492 | 269 |
| 2008 Budget | 1675 | 7,794,718 | (7,293,333) | 501,385 | 299 |

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2008 BUDGET NARRATIVE

Variance Explanations for changes in Program Expense Categories:

| | |
|---|--|
| Supportive Home Care | -19.4% 2007 budget over estimated these expenditures. 2008 budget based on 2006 actual with 12% increase due to the opening and serving of the Wait List in 2007. |
| Specialized Transportation. & Escort | -27.3% \$66,000 Peer Counseling contract re-categorized from Specialized Transportation to Access, Outreach for 2008. \$60,000 re-classed from Adult and Elderly target group to Abuse and Neglect target group for the Red Cross Transportation contract. |
| Access, Outreach & Prevention | 21.6% \$79,000 increase due to: wage and fringe annual increase and \$66,000 Peer Counseling contract re-categorized from Specialized Transportation to Access, Outreach for 2008. |
| Community Living-Support Services | 7.3% \$154,000 increase due to: increase in cost of Nutrition Program; increase for staff wage, fringe and travel; increased Public Health Assessment expenses budgeted. |
| Investigations & Assessments | -11.7% Decrease of \$47,231. Change in the distribution of labor to this target group, based on 2006 actuals. |
| Community Residential Services | 5.3% Slight increase in rate and utilization. Distribution based on 2006 actuals. |

**Winnebago County
Budget Worksheet - 2008
Adults & Elderly**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------------|--------------------|--------------------|------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Intergovernmental | 7,597,152 | 7,863,034 | 6,607,739 | 7,370,397 | 7,606,001 | 7,610,775 | 7,610,775 | 3.3% |
| Public Services | 241,514 | 60,079 | 68,674 | 117,402 | 63,865 | 63,865 | 63,865 | -45.6% |
| Interfund Revenues | (200,847) | (99,087) | (305,177) | (151,772) | (381,307) | (381,307) | (381,307) | 151.2% |
| TOTAL REVENUES | 7,637,819 | 7,824,026 | 6,371,236 | 7,336,027 | 7,288,559 | 7,293,333 | 7,293,333 | -0.6% |
| Wages | 1,145,825 | 1,272,354 | 1,288,102 | 1,418,466 | 1,421,234 | 1,421,234 | 1,421,234 | 0.2% |
| Fringes | 470,153 | 507,083 | 526,193 | 561,950 | 586,080 | 586,080 | 586,080 | 4.3% |
| Total Labor Costs | 1,615,978 | 1,779,437 | 1,814,295 | 1,980,416 | 2,007,314 | 2,007,314 | 2,007,314 | 1.4% |
| Travel | 41,710 | 43,884 | 48,853 | 47,872 | 55,080 | 55,080 | 55,080 | 15.1% |
| Other Operating Expenses | 4,805,168 | 4,351,094 | 4,970,962 | 5,715,231 | 5,732,324 | 5,732,324 | 5,732,324 | 0.3% |
| TOTAL EXPENSES | 6,462,856 | 6,174,415 | 6,832,110 | 7,743,519 | 7,794,718 | 7,794,718 | 7,794,718 | 0.7% |
| LEVY BEFORE ADJUSTMENTS | (1,174,963) | (1,649,611) | 460,874 | 407,492 | 506,159 | 501,385 | 501,385 | 23.0% |

**Human Services
Adults & Elderly
Expenditures by Program Category**

| Program | 2005 Actuals | 2006 Actuals | 2007 5-Month Actuals | 2007 Adopted Budget | 2008 Request Budget | 2008 Executive Budget | 2008 Adopted Budget | % Change From Adopted to Adopted |
|-------------------------------|-------------------------|-------------------------|-------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Supportive Home Care | 911,117 | 912,452 | 315,846 | 1,271,339 | 1,024,389 | 1,024,389 | 1,024,389 | -19.4% |
| Specialized Trans. & Escort | 181,208 | 159,389 | 47,255 | 293,680 | 213,430 | 213,430 | 213,430 | -27.3% |
| Access, Outreach & Prev | 298,472 | 363,868 | 142,394 | 362,994 | 441,357 | 441,357 | 441,357 | 21.6% |
| Community Living-Support Svcs | 2,050,955 | 2,015,586 | 883,029 | 2,112,108 | 2,266,677 | 2,266,677 | 2,266,677 | 7.3% |
| Investigations & Assessments | 313,160 | 271,669 | 132,440 | 353,586 | 306,355 | 306,355 | 306,355 | -13.4% |
| Community Support Program | - | 93 | - | - | - | - | - | NA |
| Work-Related & Day Services | 405 | - | - | - | - | - | - | NA |
| Community Residential Svcs | 2,417,829 | 3,107,455 | 1,296,727 | 3,316,706 | 3,493,567 | 3,493,567 | 3,493,567 | 5.3% |
| Community Treatment | 1,270 | 1,598 | 1,349 | 1,627 | 1,920 | 1,920 | 1,920 | 18.0% |
| Divisional Overhead | - | - | - | 45,247 | 47,023 | 47,023 | 47,023 | 3.9% |
| Total Expenses | 6,174,415 | 6,832,110 | 2,819,041 | 7,757,287 | 7,794,718 | 7,794,718 | 7,794,718 | 0.5% |

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2008 BUDGET NARRATIVE

ADMINISTRATIVE SERVICES & OVERHEAD

2007 Accomplishments: ♦ Provided an array of computer training and learning opportunities to staff to enhance use of software systems. ♦ Implemented expansion of electronic claiming to additional third party payers. ♦ Updated written documentation of processes related to Cash Controls. ♦ Implemented effort to review and enhance the financial disclosure process related to Title IV-E reporting requirements. ♦ Provided increased level of specialized clerical support related to the new Drug Court and OWI Safe Streets initiative and its related processes. ♦ Completed 30 Quality Assurance Reports pertaining to contract agencies that provide CBRF and Adult Family Care Homes relative to LTS & BH Divisions. ♦ Customer service based questionnaires/surveys were administered which overwhelmingly indicated positive feedback from consumers. ♦ Created electronic interface from DOT database to TCM, which will enable integration of Imaging technology.

2008 Goals & Objectives: ♦ Implement imaging technology of consumer-based records in accordance with overall implementation plan. Coordinate implementation plan with other division managers and identify specific documents to be imaged and train division staff on how to access and print. ♦ Perform a review of current electronic processes and tasks within Administrative Services and recommend efficiencies if applicable. ♦ Review the possibility of an electronic accounts receivable statement process for consumers. ♦ Identify strategies to reduce Long Term Support overhead, or per unit costs, as preliminary discussions for Family Care. ♦ Refine Child Welfare related financial disclosure process to maximize funds and reimbursements through Title IV-E and other sources while minimizing frequency and type of information. ♦ Complete 28 Quality Assurance Reports to include Supportive Home Care, Vocational Services, and Home Health services provided by contracted agencies. ♦ Implement new procedure that assists the team's transition to electronic HSRS reporting.

Highlights:

This target group represents Administrative Services/Overhead costs that support the service Divisions within Human Services. The levy increase is \$18,217 or 2%.

Note: The allocation method of distributing Basic County Allocation (BCA) revenue was modified effective with the 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 - 2008
Admin & Overhead**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------------|--------------------|------------------|------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Intergovernmental | 7,263,049 | 7,244,809 | 7,316,179 | 7,273,245 | 7,285,822 | 7,285,822 | 7,285,822 | 0.2% |
| Public Services | 311 | 68 | 41 | 100 | 100 | 100 | 100 | 0.0% |
| Interfund Revenues | 0 | (4,306,029) | (5,305,509) | (5,230,341) | (5,092,355) | (5,092,355) | (5,092,355) | -2.6% |
| Miscellaneous Revenues | 4,973 | 1,027 | 2,242 | 2,500 | 2,500 | 2,500 | 2,500 | 0.0% |
| TOTAL REVENUES | 7,268,333 | 2,939,874 | 2,012,953 | 2,045,504 | 2,196,067 | 2,196,067 | 2,196,067 | 7.4% |
| Wages | 1,499,269 | 1,561,125 | 1,588,023 | 1,738,752 | 1,814,107 | 1,814,107 | 1,814,107 | 4.3% |
| Fringes | 605,894 | 617,858 | 639,566 | 696,178 | 750,209 | 750,209 | 750,209 | 7.8% |
| Total Labor Costs | 2,105,164 | 2,179,013 | 2,227,590 | 2,434,930 | 2,564,316 | 2,564,316 | 2,564,316 | 5.3% |
| Travel | 7,180 | 6,046 | 8,264 | 6,950 | 8,900 | 8,900 | 8,900 | 28.1% |
| Capital | 0 | 15,609 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Operating Expenses | 556,180 | 490,984 | 369,781 | 451,641 | 489,085 | 489,085 | 489,085 | 8.3% |
| TOTAL EXPENSES | 2,668,504 | 2,691,652 | 2,605,634 | 2,893,521 | 3,062,301 | 3,062,301 | 3,062,301 | 5.8% |
| LEVY BEFORE ADJUSTMENTS | (4,599,829) | (248,222) | 592,661 | 648,017 | 866,234 | 866,234 | 866,234 | 2.1% |

**Human Services
Admin & Overhead
Expenditures by Program Category**

| Program | 2005 Actuals | 2006 Actuals | 2007 5-Month Actuals | 2007 Adopted Budget | 2008 Request Budget | 2008 Executive Budget | 2008 Adopted Budget | % Change From Adopted to Adopted |
|--------------------------------|-------------------------|-------------------------|-------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Community Treatment | 168 | 510 | - | - | - | - | - | NA |
| Inpatient & Institutional Care | - | - | 253 | - | - | - | - | NA |
| Admin & Overhead | 2,691,484 | 2,605,124 | 1,207,351 | 2,947,470 | 3,062,301 | 3,062,301 | 3,062,301 | 3.9% |
| Total Expenses | 2,691,652 | 2,605,634 | 1,207,604 | 2,947,470 | 3,062,301 | 3,062,301 | 3,062,301 | 3.9% |

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2008 BUDGET NARRATIVE

WORKFORCE DEVELOPMENT

2007 Accomplishments: ♦ Fraud investigation and Front End Verification (FEV) continue to be provided by our own investigator. We continue to receive better services at a lower cost than the previous arrangement with a sub-contractor. We continue to comply with the additional Quality Assurance monitoring requirements that were mandated by the state. In addition, we continue to work to complete 40% more Quality Assurance case reviews monthly as required by the new state/county contract. ♦ The Economic Support Division (ESD) continues to integrate Kaiser Group services into our service delivery system. Kaiser Group continues to use their extensive experience serving W-2 and FSET participants to improve our sub-contracted services to consumers. Kaiser Group's experience in staff training and understanding of performance standards has also enhanced our services to W-2 and FSET participants. ♦ All ESD team members continue to adjust to the implementation of the new state computer system, CARES Worker Web (CWW). The CWW is a statewide Internet based computer system that has replaced the CARES mainframe system for all eligibility determination functions. All staff have completed 16 hours of distance learning training to familiarize them with this new system.

2008 Goals & Objectives: ♦ We will continue to successfully operate a combined Front-End Verification (FEV) and Fraud program. This combined operation maximizes the efficient use of resources and ensures quality program integrity services. ♦ We will continue to monitor our team structures and workload and strive to provide the best quality customer services within the constraints of our allocated resources. ♦ We will continue to adjust to increased caseloads by reviewing internal policies and procedures to find creative time management solutions that allow us to comply with state mandated processing standards within our allocated resources.

Activity Measures:

Highlights:

This target group shows an increase in levy of \$44,894 or 23.8%. The increase is due to staff labor increases. In addition, revenue allocations to the Administrative Services fund increased as permitted by the revenue source.

| Income Maintenance & Family Team | | | | | |
|----------------------------------|---------|-----------|-------------|-------------------------|--------------------|
| *# of cases only | | | | | |
| | Clients | Expense | Revenue | Taxpayer Cost (Levy) | Cost Per Client |
| 2004 Actual* | 19,996 | 4,698,208 | (5,902,696) | (1,204,488) | (60) |
| 2005 Actual* | 21,640 | 3,246,725 | (3,184,044) | 62,681 | 3 |
| 2006 Actual | 15,970 | 3,386,553 | (3,302,776) | 83,777 | 5 |
| 2007 Budget | 15,975 | 3,470,087 | (3,281,700) | 188,387 | 11 |
| 2008 Budget | 16,000 | 3,517,925 | (3,284,644) | 233,281 | 15 |

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

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2008 BUDGET NARRATIVE

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 Services 4.5% Annual rat increase for staff labor.

**Winnebago County
Budget Worksheet - 2008
Workforce Development**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------------|--------------------|------------------|------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Intergovernmental | 5,858,260 | 3,495,454 | 3,631,878 | 3,553,356 | 3,750,384 | 3,750,384 | 3,750,384 | 5.5% |
| Public Services | 40,723 | 10,949 | 31,137 | 12,600 | 13,758 | 13,758 | 13,758 | 9.2% |
| Intergovernmental Services | 3,713 | 6,395 | 7,070 | 5,000 | 6,732 | 6,732 | 6,732 | 34.6% |
| Interfund Revenues | 0 | (328,754) | (367,309) | (289,256) | (486,230) | (486,230) | (486,230) | 68.1% |
| TOTAL REVENUES | 5,902,696 | 3,184,044 | 3,302,776 | 3,281,700 | 3,284,644 | 3,284,644 | 3,284,644 | 0.1% |
| Wages | 1,192,799 | 1,205,452 | 1,305,344 | 1,388,069 | 1,415,846 | 1,415,846 | 1,415,846 | 2.0% |
| Fringes | 579,475 | 587,145 | 608,145 | 646,649 | 665,394 | 665,394 | 665,394 | 2.9% |
| Total Labor Costs | 1,772,274 | 1,792,598 | 1,913,489 | 2,034,718 | 2,081,240 | 2,081,240 | 2,081,240 | 2.3% |
| Travel | 12,319 | 11,416 | 18,293 | 14,100 | 21,285 | 21,285 | 21,285 | 51.0% |
| Other Operating Expenses | 2,913,615 | 1,442,711 | 1,454,771 | 1,421,269 | 1,415,400 | 1,415,400 | 1,415,400 | -0.4% |
| TOTAL EXPENSES | 4,698,208 | 3,246,725 | 3,386,553 | 3,470,087 | 3,517,925 | 3,517,925 | 3,517,925 | 1.4% |
| LEVY BEFORE ADJUSTMENTS | (1,204,488) | 62,681 | 83,777 | 188,387 | 233,281 | 233,281 | 233,281 | 23.8% |

**Human Services
Workforce Development
Expenditures by Program Category**

| Program | 2005 Actuals | 2006 Actuals | 2007 5-Month Actuals | 2007 Adopted Budget | 2008 Request Budget | 2008 Executive Budget | 2008 Adopted Budget | % Change From Adopted to Adopted |
|--------------------------------|-------------------------|-------------------------|-------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Child Day Care | 127,423 | 136,825 | 63,109 | 142,935 | 149,131 | 149,131 | 149,131 | 4.3% |
| Community Living-Support Svcs | 1,124,398 | 1,358,893 | 517,070 | 1,328,551 | 1,387,865 | 1,387,865 | 1,387,865 | 4.5% |
| Work-Related & Day Services | 1,994,904 | 1,890,835 | 648,544 | 2,014,444 | 1,980,929 | 1,980,929 | 1,980,929 | -1.7% |
| Inpatient & Institutional Care | - | - | - | - | - | - | - | NA |
| Total Expenses | 3,246,725 | 3,386,553 | 1,228,723 | 3,485,930 | 3,517,925 | 3,517,925 | 3,517,925 | 0.9% |

PARK VIEW HEALTH CENTER

Department: 530-XXX Fund: Park View
2008 BUDGET NARRATIVE

DEPARTMENT HEAD: Margie Rankin
LOCATION: Winnebago County
Park View Health Center
725 Butler Avenue
Oshkosh, WI 54901-8149

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 3 daycare centers for generation of additional revenue sources.

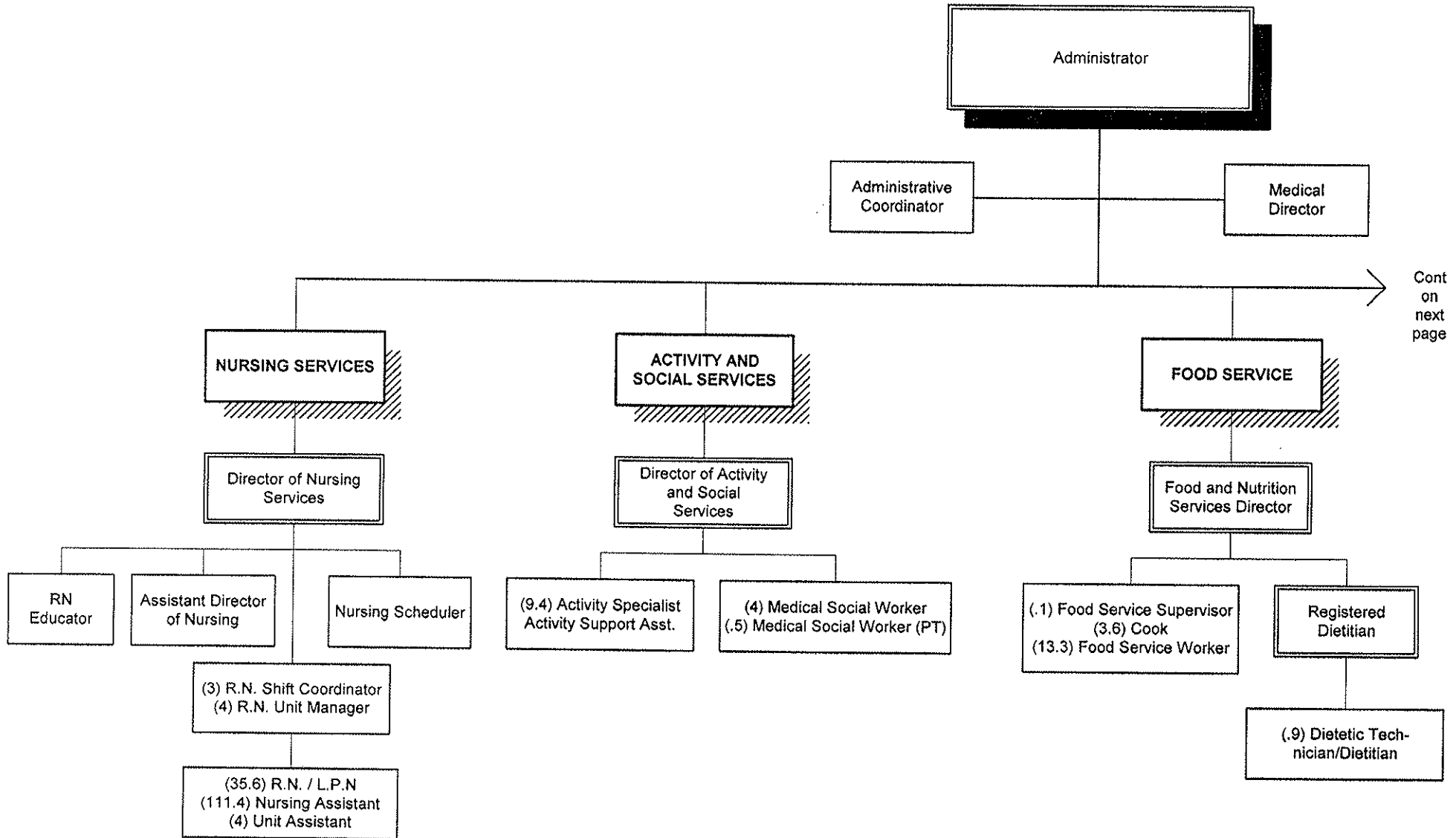
MAINTENANCE Provides a safe and secure environment. Maintains property, plant and equipment.

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



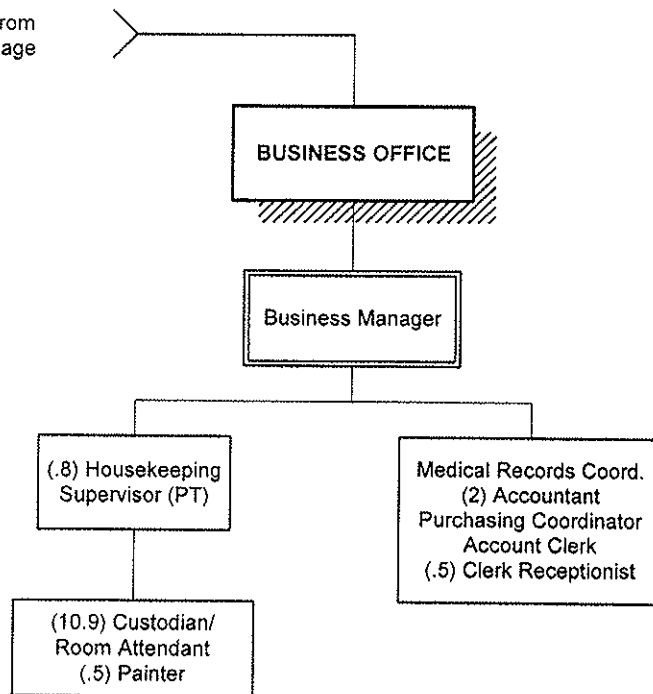
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* Contracted Services

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

Cont from
prior page



** Unclassified Position

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
Oshkosh, WI 54901-8149

TELEPHONE: 235-5100

2007 ACCOMPLISHMENTS:

- 1. Construction continued on the new Park View facility project.**
- 2. Developed a comprehensive moving plan for transfer of residents, resident property, furniture, fixtures and equipment to the new facility.**
- 3. Received donations and grants totaling approximately \$40, 213 through June 2007 and implemented a "Giving Tree" to recognize major donors.**
- 4. Received \$117,600 grant for flat screen televisions in the new facility from the Oshkosh Area Community Foundation.**
- 5. Purchased and began implementation of a new nursing home computer software system.**
- 6. Reduced licensed bed capacity to 168 beds in preparation for move to new facility.**
- 7. Removed 10 FTE's from the table of organization resulting in annual savings of approximately \$496,570**
- 8. The two garages along Butler Avenue were sold and taken down.**
- 9. The mailing address for Park View was changed to an Oshkosh address as of July 1, 2007.**
- 10. Developed facility plan for "Preparedness for Responding to Pandemic Influenza".**
- 11. Converted medical records to digital imaging system in order to conserve space for the ongoing storage of medical records.**

2008 GOALS & OBJECTIVE:

- 1. Complete construction of new facility.**
- 2. Train staff on all new systems such as nurse call, telephones, paging systems, mechanical systems, emergency response**
- 3. Execute a moving plan to the new facility that will safely and efficiently move residents to their new home with the least amount of relocation stress for the residents. Provide ongoing assessment of resident adjustment to the new facility with emphasis on clinical and psychosocial needs.**
- 4. Orient staff as needed to the culture change within the new facility and the effect/changes it will have in their roles.**
- 5. Implement the clinical component of the new nursing home software system.**
- 6. Effective January 1, 2008 combine two existing nursing home licenses into one license under the name of Park View Health Center.**
- 7. Convert all beds in the new facility to Medicare certified beds.**
- 8. Implement a smoke-free campus.**

PARK VIEW HEALTH CENTER

2008 BUDGET NARRATIVE HIGHLIGHTS

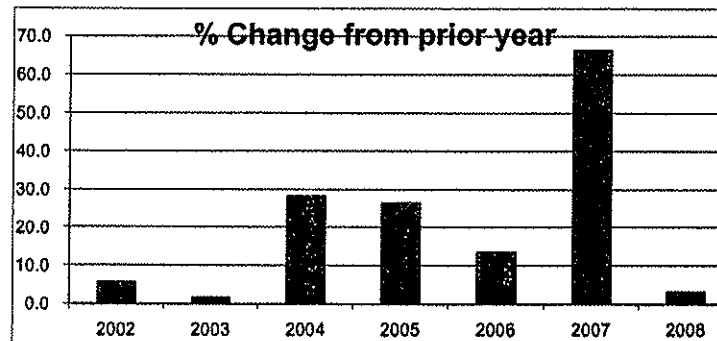
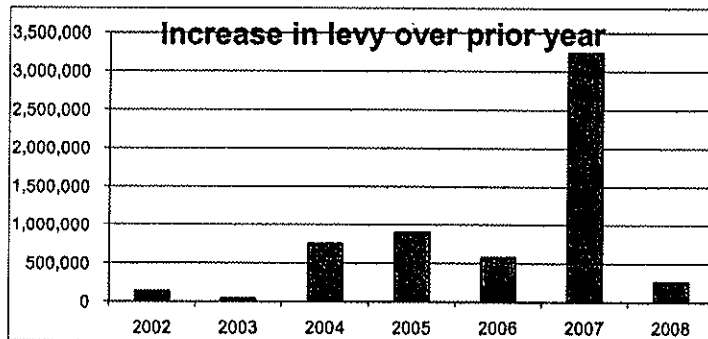
DEPARTMENT STAFFING:

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| Full Time | 313 | 300 | 297 | 281 | 275 | 271 | 269 | 249 | 245 | 212 |
| Part Time | 4 | 4 | 4 | 6 | 9 | 13 | 12 | 12 | 12 | 13 |
| Total | 317 | 304 | 301 | 287 | 284 | 284 | 281 | 261 | 257 | 225 |

There is a net reduction of 32 positions in the 2008 table of organization. The reductions include 2.6 staff RN/LPN, one unit assistant, 13.8 nursing assistants(CNA), two maintenance workers, 3.7 clerk/receptionist, 3.15 cooks, 5.95 food service workers, and a .5 food service supervisor. One RN position was reclassified to an RN educator and a unit assistant was reclassified to an Activity support specialist. There is one addition for a part time medical director this position was a previously budgeted as a contracted employee.

Note: The position counts for Park View are stated in full-time equivalents. The numbers representing the counts for 2008 will be achieved during the year as downsizing continues when the new facility opens. These numbers will not be attained as of the first of the new year, these changes will be effective by the end of the first quarter.

COUNTY LEVY: The gross tax levy before reserves are applied for 2008 is \$8,392,620, a decrease of \$463,370 or 5.2% under 2007. In 2007 the county applied reserves of \$726,647 to reduce the tax levy. The net tax levy for 2008 is \$8,392,620, an increase of \$263,277 or 3.2% over 2007.



SIGNIFICANT CHANGES:

There are two significant components of the increase in tax levy: We started downsizing during 2007 in anticipation of moving into the new facility near the end of the year and we will continue to 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 \$685,425 over the prior year.

Revenues:

Medicaid - There is a decrease of \$334,895 because of downsizing of residents in moving toward projected census goals.

Medicare - There is an increase of \$42,134 due to higher resident census and reimbursement rates

Private Pay Fees - Decrease of \$72,089 because of a decrease in private pay resident census.

Dietary Fees - Decrease of \$175,550 because Park View is no longer providing meals for Advocap mealsites

Rental Income - Decrease of \$22,425 due to Health Dept and Second Chance rent turned over to the Facilities Dept.

Nursing Services - Increase of \$18,000 due to Jail purchasing supplies from Park View.

Building Rental - Decrease of \$13,600 as our contracted laundry service will no longer be renting laundry building.

Expenses:

Wages and Fringes - These accounts are decreasing by \$722,126 due to the reductions that are to take place with the downsizing.

Capital Equipment - There is an increase of \$17,300 for the purchase of two new pass through and roll in refrigerators.

Office Supplies - There is an increase of \$3,300 due to printer cartridges now being charged to this account.

Computer Supplies - There is a decrease of \$5,650 due to the printer cartridges no longer being charged to this account.

Computer Software - There is a decrease of \$39,180 due to the purchase of a new software program in 2007.

Education & Training - There is a decrease of \$9,400 due to the one-time training cost of new nursing home software which took place in 2007.

Household Supplies - There is an increase of \$14,000 due to increase amounts for chemicals and paper products.

Food - There is a decrease of \$76,500 due to Park View is no longer providing meals for Advocap mealsites

Small Equipment - There is a decrease of \$334,305 due to equipment and furniture have been purchased in 2007 for the new facility.

Medical Oxygen - There is an increase of \$8,950 because of more residents requiring liquid oxygen.

Diapers - There is an increase of \$4,000 because more residents requiring incontinent products.

Machine & Equipment Parts - There is a decrease of \$10,000 because of new warranties and limited repairs on the new equipment.

Heat - There is a decrease of \$77,000 due to the new building being more energy efficient.

Power & Light - There is a decrease of \$61,467 due to the new building being more energy efficient.

Equipment Repairs - There is a decrease of \$3,800 because of limited repairs on the new equipment.

Building Repairs - There is a decrease of \$6,080 because of limited repairs on the new building.

Data Processing - There is a decrease of \$4,060 due to the decrease in software support fees.

Professional Services - There is a decrease of \$266,395 due to the elimination of contracted cleaning service and personal linen services that will now be done in-house.

Taxes & Assessment - There is a decrease of \$18,900 due to downsizing of the census.

Interfund Professional Services - There is a decrease of \$13,000 due to the elimination of contracted service.

Property & Liab. Insurance - There is an increase of \$16,638 due to the County raising the premiums in 2008.

Debt Service - Costs will be up about \$547,122 due to principal and interest payments that will be payable on the new facility debt.

**Financial Summary
Park View Health Center**

| Items | 2007 6-Month Actual | 2008 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 5,605,533 | 10,931,642 | 11,898,962 | 11,872,009 | 11,313,193 |
| Labor | 7,002,664 | 14,064,176 | 14,700,346 | 14,700,346 | 13,978,220 |
| Travel | 8,314 | 17,515 | 17,665 | 17,665 | 17,225 |
| Capital | - | 6,500 | 275,394 | 6,500 | 23,800 |
| Other Expenditures | 2,265,700 | 6,129,342 | 6,306,034 | 6,279,081 | 6,456,622 |
| Total Expenditures | 9,276,679 | 20,217,533 | 21,299,439 | 21,003,592 | 20,475,867 |
| Levy Before Adjustments | 3,671,146 | 9,285,891 | 9,400,477 | 9,131,583 | 9,162,674 |
| Adjustments | (511,120) | (1,022,240) | (1,002,240) | (1,002,240) | (770,054) |
| Net Levy After Adjustments | 3,160,026 | 8,263,651 | 8,398,237 | 8,129,343 | 8,392,620 |

**Winnebago County
Budget Detail - 2008
Park View Health Center
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|----------------------------------|-------------------|-------------------|-------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Medicaid (Title 19) | 7,302,082 | 7,079,880 | 5,917,778 | 5,897,966 | 5,563,071 | 5,563,071 | 5,563,071 | -5.7% |
| Intergovernmental | 7,302,082 | 7,079,880 | 5,917,778 | 5,897,966 | 5,563,071 | 5,563,071 | 5,563,071 | -5.7% |
| Medicare (Title 18) | 1,228,304 | 1,213,106 | 1,740,304 | 1,431,350 | 1,473,484 | 1,473,484 | 1,473,484 | 2.9% |
| Donations | 33,221 | 35,077 | 31,005 | 30,000 | 30,000 | 30,000 | 30,000 | 0.0% |
| Medical Asst Fees | 11,331 | 8,973 | 17,307 | 11,500 | 13,140 | 13,140 | 13,140 | 14.3% |
| Private Pay Fees | 3,424,672 | 3,582,522 | 3,188,516 | 3,029,742 | 2,957,653 | 2,957,653 | 2,957,653 | -2.4% |
| Dietary Fees | 454,709 | 404,293 | 442,052 | 216,250 | 40,700 | 40,700 | 40,700 | -81.2% |
| Other NH Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Medicare Part B | 9,914 | 4,746 | 5,143 | 3,000 | 2,600 | 2,600 | 2,600 | -13.3% |
| Public Services | 5,162,151 | 5,248,716 | 5,424,326 | 4,721,842 | 4,517,577 | 4,517,577 | 4,517,577 | -4.3% |
| Rental Income | 2,000 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Reimbursed Costs-Maint. Chrgs | 408 | 432 | 396 | 431 | 0 | 0 | 0 | 0.0% |
| Mail Service Revenue | 2,794 | 2,619 | 2,688 | 2,600 | 3,200 | 3,200 | 3,200 | 23.1% |
| Food Service | 3,353 | 2,097 | 3,755 | 2,000 | 200 | 200 | 200 | -90.0% |
| Rental Income | 27,540 | 28,380 | 26,885 | 30,150 | 7,725 | 7,725 | 7,725 | -74.4% |
| Nursing Services | 20,326 | 0 | 0 | 0 | 18,000 | 18,000 | 18,000 | NA |
| Interfund Revenues | 56,421 | 33,528 | 33,724 | 35,181 | 29,125 | 29,125 | 29,125 | -17.2% |
| Rental - Building | 4,119 | 7,611 | 17,255 | 17,020 | 3,420 | 3,420 | 3,420 | -79.9% |
| Non-Operating Grant Revenues | 1,941,518 | 1,803,436 | 1,419,833 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 0.0% |
| Sale of Scrap | 0 | 0 | 11,308 | 0 | 0 | 0 | 0 | NA |
| Other Miscellaneous Revenues | 9,193 | 750 | 760 | 0 | 0 | 0 | 0 | NA |
| Miscellaneous Revenues | 1,954,830 | 1,811,797 | 1,449,156 | 1,217,020 | 1,203,420 | 1,203,420 | 1,203,420 | -1.1% |
| Other Transfers In | 212,305 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Operating Transfers | 212,305 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| TOTAL REVENUES | 14,687,788 | 14,173,920 | 12,824,984 | 11,872,009 | 11,313,193 | 11,313,193 | 11,313,193 | -4.7% |
| Regular Pay | 9,129,082 | 9,195,408 | 9,069,727 | 9,576,100 | 8,999,445 | 8,999,445 | 8,999,445 | -6.0% |

**Winnebago County
Budget Detail - 2008
Park View Health Center
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------|-------------------|-------------------|-------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Temporary Employees | 266,240 | 131,181 | 106,738 | 202,891 | 161,513 | 161,513 | 161,513 | -20.4% |
| Overtime | 257,689 | 291,406 | 318,427 | 366,181 | 417,645 | 417,645 | 417,645 | 14.1% |
| Regular Pay | 16,993 | 0 | 24,033 | 0 | 0 | 0 | 0 | NA |
| Wages | 9,670,004 | 9,617,995 | 9,518,925 | 10,145,172 | 9,578,603 | 9,578,603 | 9,578,603 | -5.6% |
| Fringe Benefits | 4,369,024 | 4,372,108 | 4,310,069 | 4,555,174 | 4,399,617 | 4,399,617 | 4,399,617 | -3.4% |
| Unemployment Comp | 0 | 0 | 22,438 | 0 | 0 | 0 | 0 | NA |
| Compensated Absences | 92,369 | 47,042 | (36,124) | 0 | 0 | 0 | 0 | NA |
| Fringes | 4,461,393 | 4,419,150 | 4,296,363 | 4,555,174 | 4,399,617 | 4,399,617 | 4,399,617 | -3.4% |
| Total Labor Costs | 14,131,397 | 14,037,145 | 13,815,308 | 14,700,346 | 13,978,220 | 13,978,220 | 13,978,220 | -4.9% |
| Registration & Tuition | 19,950 | 18,027 | 13,146 | 13,800 | 13,200 | 13,200 | 13,200 | -4.3% |
| Automobile Allowance | 829 | 1,148 | 897 | 1,025 | 1,350 | 1,350 | 1,350 | 31.7% |
| Meals | 1,309 | 2,037 | 1,606 | 1,740 | 1,650 | 1,650 | 1,650 | -5.2% |
| Lodging | 810 | 963 | 535 | 800 | 925 | 925 | 925 | 15.6% |
| Other Travel Exp | 185 | 149 | 57 | 300 | 100 | 100 | 100 | -66.7% |
| Travel | 23,082 | 22,324 | 16,240 | 17,665 | 17,225 | 17,225 | 17,225 | -2.5% |
| Other Improvements | 83,233 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Fixed Equipment | 72,852 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Equipment | 0 | 5,975 | 15,390 | 6,500 | 23,800 | 23,800 | 23,800 | 266.2% |
| Capital | 156,085 | 5,975 | 15,390 | 6,500 | 23,800 | 23,800 | 23,800 | 266.2% |
| Office Expenses | | | | | | | | |
| Office Supplies | 9,775 | 8,066 | 7,609 | 9,400 | 12,700 | 12,700 | 12,700 | 35.1% |
| Stationery and Forms | 2,788 | 2,721 | 2,391 | 2,400 | 2,016 | 2,016 | 2,016 | -16.0% |
| Printing Supplies | 5,468 | 7,135 | 5,306 | 7,300 | 7,500 | 7,500 | 7,500 | 2.7% |
| Print & Duplicate | 4,041 | 781 | 2,634 | 2,000 | 3,000 | 3,000 | 3,000 | 50.0% |
| Postage and Box Rent | 12,927 | 12,277 | 12,826 | 12,000 | 12,800 | 12,800 | 12,800 | 6.7% |
| Computer Supplies | 6,297 | 5,587 | 4,033 | 6,150 | 500 | 500 | 500 | -91.9% |
| Computer Software | 18,687 | 4,262 | 1,176 | 44,000 | 4,820 | 4,820 | 4,820 | -89.0% |

**Winnebago County
Budget Detail - 2008
Park View Health Center
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|----------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Advertising | 6,884 | 4,243 | 362 | 1,000 | 2,000 | 2,000 | 2,000 | 100.0% |
| Subscriptions | 910 | 1,348 | 1,415 | 1,525 | 1,500 | 1,500 | 1,500 | -1.6% |
| Membership Dues | 9,890 | 12,645 | 11,151 | 14,100 | 13,000 | 13,000 | 13,000 | -7.8% |
| Publish Legal Notices | 195 | 0 | 0 | 300 | 150 | 150 | 150 | -50.0% |
| Operating Expenses | | | | | | | | |
| Education & Training | 4,708 | 10,446 | 0 | 14,400 | 5,000 | 5,000 | 5,000 | -65.3% |
| Telephone | 33,084 | 34,875 | 33,033 | 35,600 | 33,700 | 33,700 | 33,700 | -5.3% |
| Agricultural Supplies | 987 | 50 | 311 | 100 | 200 | 200 | 200 | 100.0% |
| Household Supplies | 109,776 | 113,633 | 96,429 | 110,000 | 124,000 | 124,000 | 124,000 | 12.7% |
| Linen | 1,169 | 278 | 2,277 | 3,000 | 4,000 | 4,000 | 4,000 | 33.3% |
| Food | 541,015 | 546,260 | 540,649 | 435,000 | 358,500 | 358,500 | 358,500 | -17.6% |
| Dishes and Utensils | 2,809 | 2,739 | 2,303 | 3,000 | 3,000 | 3,000 | 3,000 | 0.0% |
| Small Equipment | 143,173 | 124,630 | 74,758 | 420,010 | 85,705 | 85,705 | 85,705 | -79.6% |
| Shop Supplies | 4,243 | 4,346 | 3,926 | 4,000 | 4,000 | 4,000 | 4,000 | 0.0% |
| Medical Supplies | 201,667 | 216,356 | 255,127 | 227,500 | 221,925 | 221,925 | 221,925 | -2.5% |
| Medical Oxygen | 39,701 | 44,704 | 43,718 | 38,350 | 47,300 | 47,300 | 47,300 | 23.3% |
| Incontinent Supplies | 2,298 | 1,855 | 1,967 | 1,100 | 2,000 | 2,000 | 2,000 | 81.8% |
| Diapers | 63,265 | 58,409 | 53,088 | 50,000 | 54,000 | 54,000 | 54,000 | 8.0% |
| Recreation Supplies | 2,385 | 1,836 | 1,746 | 1,900 | 2,200 | 2,200 | 2,200 | 15.8% |
| Legal Fees | 0 | 87 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Operating Supplies | 156 | 88 | 35 | 0 | 100 | 100 | 100 | NA |
| Donated Goods & Services | 27,662 | 17,306 | 24,082 | 0 | 10,000 | 10,000 | 10,000 | NA |
| Repairs & Maintenance | | | | | | | | |
| Painting Supplies | 1,862 | 1,511 | 793 | 1,000 | 1,000 | 1,000 | 1,000 | 0.0% |
| Consumable Tools | 558 | 75 | 864 | 600 | 500 | 500 | 500 | -16.7% |
| Sign Parts & Supplies | 461 | 580 | 0 | 100 | 300 | 300 | 300 | 200.0% |
| Other Maint. Supplies | 5,899 | 5,223 | 3,350 | 4,000 | 3,000 | 3,000 | 3,000 | -25.0% |
| Construction Supplies | | | | | | | | |
| Calcium Chloride | 145 | 1,151 | (15) | 400 | 700 | 700 | 700 | 75.0% |
| Small Hardware | 2,267 | 4,881 | 995 | 2,400 | 1,000 | 1,000 | 1,000 | -58.3% |
| Lumber and Plywood | 490 | 249 | 0 | 200 | 200 | 200 | 200 | 0.0% |
| Maintenance Supplies | | | | | | | | |
| Other Elect. Products | 5,483 | 4,828 | 1,366 | 5,000 | 2,000 | 2,000 | 2,000 | -60.0% |
| Other Plumbing Prod. | 5,319 | 4,972 | 2,214 | 3,000 | 2,000 | 2,000 | 2,000 | -33.3% |

**Winnebago County
Budget Detail - 2008
Park View Health Center
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Other Building Materials | 2,068 | 2,744 | 866 | 2,000 | 500 | 500 | 500 | -75.0% |
| Lubricants | 852 | 1,030 | 1,216 | 900 | 600 | 600 | 600 | -33.3% |
| Machine & Equip Parts | 34,754 | 21,006 | 18,564 | 20,000 | 10,000 | 10,000 | 10,000 | -50.0% |
| Tires & Batteries | 1,838 | 2,091 | 1,716 | 2,800 | 1,000 | 1,000 | 1,000 | -64.3% |
| Utilities | | | | | | | | |
| Heat | 276,683 | 317,444 | 332,464 | 360,000 | 283,000 | 283,000 | 283,000 | -21.4% |
| Power and Light | 157,332 | 178,336 | 170,933 | 180,000 | 118,533 | 118,533 | 118,533 | -34.1% |
| Water and Sewer | 83,112 | 88,346 | 89,833 | 90,000 | 91,000 | 91,000 | 91,000 | 1.1% |
| Refuse Collection | 1,552 | 1,303 | 492 | 1,400 | 900 | 900 | 900 | -35.7% |
| Contractual Services | | | | | | | | |
| Medical and Dental | 4,113 | 3,120 | 2,970 | 4,550 | 2,425 | 2,425 | 2,425 | -46.7% |
| Pest Extermination | 1,440 | 1,535 | 1,550 | 1,700 | 1,500 | 1,500 | 1,500 | -11.8% |
| Vehicle Repairs | 6,319 | 3,258 | 1,816 | 2,000 | 1,000 | 1,000 | 1,000 | -50.0% |
| Equipment Repairs | 37,530 | 24,193 | 28,688 | 40,600 | 36,800 | 36,800 | 36,800 | -9.4% |
| Building Repairs | 157,824 | 39,173 | 22,607 | 38,280 | 32,200 | 32,200 | 32,200 | -15.9% |
| Transcription Services | 726 | 508 | 1,106 | 1,000 | 975 | 975 | 975 | -2.5% |
| Accounting - Auditing | 4,000 | 4,000 | 4,000 | 4,200 | 4,100 | 4,100 | 4,100 | -2.4% |
| Data Processing | 15,495 | 15,981 | 19,322 | 26,180 | 22,120 | 22,120 | 22,120 | -15.5% |
| Professional Service | 1,170,921 | 1,139,936 | 1,159,182 | 995,271 | 728,876 | 728,876 | 728,876 | -26.8% |
| Rental Expenses | | | | | | | | |
| Equipment Rental | 47,268 | 29,287 | 54,207 | 35,980 | 37,500 | 37,500 | 37,500 | 4.2% |
| Insurance | | | | | | | | |
| Prop & Liab Insurance | (23,364) | (24,305) | 0 | (20,000) | 0 | 0 | 0 | 0.0% |
| Operating Licenses & Fees | 921 | 940 | 1,040 | 1,350 | 1,350 | 1,350 | 1,350 | 0.0% |
| Depreciation & Amortization | | | | | | | | |
| Depreciation Expense | 294,431 | 278,991 | 275,067 | 275,593 | 270,054 | 770,054 | 770,054 | 179.4% |
| Other Sundry & Fixed Charges | | | | | | | | |
| Taxes & Assessments | 294,594 | 262,990 | 193,275 | 170,100 | 151,200 | 151,200 | 151,200 | -11.1% |
| Other Miscellaneous | 868 | 4,641 | 13 | 2,100 | 2,200 | 2,200 | 2,200 | 4.8% |
| Debt Services | | | | | | | | |
| Debt Principal Payments | 0 | 21,507 | 81,384 | 1,390,821 | 2,076,246 | 2,076,246 | 2,076,246 | 49.3% |
| Debt Interest Payments | 66,087 | 65,332 | 382,547 | 1,061,628 | 923,325 | 923,325 | 923,325 | -13.0% |
| Debt Service Fees | 3,750 | 0 | 0 | 0 | 0 | 0 | 0 | NA |

**Winnebago County
Budget Detail - 2008
Park View Health Center
ALL**

| <u>Description</u> | <u>2004 ACTUAL</u> | <u>2005 ACTUAL</u> | <u>2006 ACTUAL</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 REQUEST BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> | <u>% Change From 2007 Adopted to 2008 Adopted</u> |
|--------------------------------|------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Close to Debt | 0 | (21,507) | (81,384) | 0 | 0 | 0 | 0 | NA |
| Interfund Expenses | | | | | | | | |
| Print & Duplicate | 37,649 | 39,405 | 34,934 | 36,300 | 38,200 | 38,200 | 38,200 | 5.2% |
| Motor Fuel | 8,997 | 10,731 | 10,895 | 8,000 | 6,800 | 6,800 | 6,800 | -15.0% |
| Refuse Collection | 2,686 | 3,405 | 2,534 | 3,600 | 3,400 | 3,400 | 3,400 | -5.6% |
| Medical and Dental | 6,190 | 5,709 | 4,680 | 4,925 | 3,600 | 3,600 | 3,600 | -26.9% |
| Snow Removal | 0 | 289 | 398 | 400 | 500 | 500 | 500 | 25.0% |
| Vehicle Repairs | 2,330 | 2,862 | 6,562 | 2,600 | 2,400 | 2,400 | 2,400 | -7.7% |
| Equipment Repairs | 3,795 | 3,531 | 3,564 | 3,597 | 3,993 | 3,993 | 3,993 | 11.0% |
| Professional Services | 12,049 | 12,054 | 13,152 | 13,000 | 0 | 0 | 0 | 0.0% |
| Prop. & Liab. Insurance | 107,076 | 68,928 | 0 | 57,371 | 74,009 | 74,009 | 74,009 | 29.0% |
| Other Uses of Funds | | | | | | | | |
| Discount on Bond Issue | 920 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Operating Expenses | <u>4,101,251</u> | <u>3,869,226</u> | <u>4,032,108</u> | <u>6,279,081</u> | <u>5,956,622</u> | <u>6,456,622</u> | <u>6,456,622</u> | <u>2.8%</u> |
| TOTAL EXPENSES | <u>18,411,816</u> | <u>17,934,670</u> | <u>17,879,046</u> | <u>21,003,592</u> | <u>19,975,867</u> | <u>20,475,867</u> | <u>20,475,867</u> | <u>-2.5%</u> |
| LEVY BEFORE ADJUSTMENTS | <u>3,724,028</u> | <u>3,760,750</u> | <u>5,054,062</u> | <u>9,131,583</u> | <u>8,662,674</u> | <u>9,162,674</u> | <u>9,162,674</u> | <u>0.3%</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 | |
|----------------------------------|--------|-------------------|----------------------|---------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|-----------------------------|--------------|
| | | | | | | | | 2008 | 2007 | 2006 | 2008 OVER | 2007 OVER |
| | | | | | | | | ADOPTED | ADOPTED | ADOPTED | 2007 | 2006 |
| PLEASANT ACRES | | | | | | | 11,313,193 | (11,313,193) | (6,197,078) | (6,780,174) | 82.6 | (8.6) |
| Nursing | 540 | 10,315,510 | 850 | - | 897,217 | 11,213,577 | | 11,213,577 | 5,820,876 | 5,572,040 | 92.6 | 4.5 |
| Activities | 541 | 581,515 | - | - | 2,200 | 583,715 | | 583,715 | 211,950 | 205,705 | 175.4 | 3.0 |
| Social Services | 542 | 427,488 | - | - | - | 427,488 | | 427,488 | 218,213 | 212,258 | 95.9 | 2.8 |
| Food & Nutrition | 544 | 1,096,609 | - | - | 427,670 | 1,524,279 | | 1,524,279 | 933,503 | 908,219 | 63.3 | 2.8 |
| Maintenance | 545 | 158,926 | - | - | 602,233 | 761,159 | | 761,159 | 564,373 | 553,684 | 34.9 | 1.9 |
| Housekeeping | 546 | 553,746 | - | - | 103,875 | 657,621 | | 657,621 | 489,089 | 388,260 | 34.5 | 26.0 |
| Laundry | 547 | - | - | - | 200,000 | 200,000 | | 200,000 | 160,000 | 183,000 | 25.0 | (12.6) |
| Administration | 548 | 734,952 | 15,900 | - | 3,438,641 | 4,189,493 | | 4,189,493 | 2,586,580 | 734,586 | 62.0 | 252.1 |
| Personnel | 549 | 109,474 | 475 | - | 14,732 | 124,681 | | 124,681 | - | - | NA | NA |
| Unclassified | 559 | - | - | 23,800 | 770,054 | 793,854 | | 793,854 | 108,469 | 155,868 | 631.9 | (30.4) |
| Total Pleasant Acres | | 13,978,220 | 17,225 | 23,800 | 6,456,622 | 20,475,867 | 11,313,193 | 9,162,674 | 4,895,975 | 2,133,428 | 87.1 | 129.5 |
| PAVILION | | | | | | | | | | | | |
| Nursing | 560 | - | - | - | - | - | | - | (5,874,931) | (5,987,067) | (100.0) | (5.2) |
| Activities | 561 | - | - | - | - | - | | - | 5,675,229 | 5,646,467 | (100.0) | 0.5 |
| Social Services | 562 | - | - | - | - | - | | - | 342,242 | 336,196 | (100.0) | 1.8 |
| Food & Nutrition | 564 | - | - | - | - | - | | - | 191,709 | 185,568 | (100.0) | 3.3 |
| Maintenance | 565 | - | - | - | - | - | | - | 975,018 | 1,130,831 | (100.0) | (13.8) |
| Housekeeping | 566 | - | - | - | - | - | | - | 559,370 | 565,684 | (100.0) | (1.1) |
| Laundry | 567 | - | - | - | - | - | | - | 511,785 | 348,874 | (100.0) | 46.7 |
| Administration | 568 | - | - | - | - | - | | - | 155,000 | 160,000 | (100.0) | (3.1) |
| Personnel | 569 | - | - | - | - | - | | - | 1,207,921 | 650,034 | (100.0) | 85.8 |
| Volunteer Services | 571 | - | - | - | - | - | | - | 118,661 | 123,271 | (100.0) | (3.7) |
| Unclassified | 579 | - | - | - | - | - | | - | - | - | 100.0 | NA |
| | | | | | | | | | 173,624 | 139,393 | (100.0) | 24.6 |
| Total Pavilion | | - | - | - | - | - | - | - | 4,235,608 | 3,299,251 | (100.0) | 28.4 |
| Grand Totals | | 13,978,220 | 17,225 | 23,800 | 6,456,622 | 20,475,867 | 11,313,193 | 9,162,674 | 9,131,583 | 5,432,677 | 0.3 | 68.1 |
| Depreciation Expense | | | | | | | | (770,054) | (276,593) | (279,774) | 179.4 | (1.5) |
| Reserves applied | | | | | | | | 0 | (728,647) | (266,016) | | |
| (Income)/Loss on cash flow basis | | | | | | | | 8,392,620 | 8,129,343 | 4,886,887 | 3.2 | 66.4 |

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2008

| <u>Department</u> | <u>Description</u> | <u>Quant</u> | <u>Special Equip (Note)</u> | <u>Other</u> | <u>Capital Outlay</u> |
|-------------------|------------------------|--------------|-------------------------------------|---------------|---------------------------|
| Park View | Roll in refrigerator | 1 | | 11,500 | 11,500 |
| Health Center | Pass thru refrigerator | 1 | | 12,300 | 12,300 |
| | | <u>2</u> | <u>-</u> | <u>23,800</u> | <u>23,800</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> |
|---|---------------------|-------------------|--------------------|---------------------|
| EDUCATION, CULTURE, & RECREATION | | | | |
| UW-Fox Valley | \$ 339,986 | \$ 194,993 | \$ - | \$ 144,993 |
| University Extension | 524,766 | 62,750 | - | 462,016 |
| Parks | <u>1,818,606</u> | <u>402,975</u> | <u>(67,000)</u> | <u>1,348,631</u> |
| | <u>\$ 2,683,358</u> | <u>\$ 660,718</u> | <u>\$ (67,000)</u> | <u>\$ 1,955,640</u> |

UW - FOX VALLEY

Department: 100-062 Fund: General Fund
2008 BUDGET NARRATIVE

DEPARTMENT HEAD: James W. Perry
LOCATION: 1478 Midway Road
Menasha, WI 54952

TELEPHONE: 832-2610

MISSION STATEMENT:

The University of Wisconsin-Fox Valley delivers accessible and high quality university education providing liberal arts and pre-professional instruction that engages students in baccalaureate and professional programs. The learning environment allows our students to seek and discover their potential for leadership, service, and responsible citizenship and encourages life-long learning. UW Fox Valley serves our community through civic engagement by providing access to information, knowledge and cultural enrichment opportunities. The University of Wisconsin-Fox Valley will be an innovative and responsive educational leader, providing superior education to undergraduate students and improving the quality of life and work in the region.

PROGRAM DESCRIPTION:

Through an agreement made in 1959 with the State of Wisconsin, Winnebago and Outagamie Counties jointly own the buildings and grounds of the campus of the University of Wisconsin-Fox Valley. County funding provides for the maintenance and improvement of these campus facilities. The University of Wisconsin, with state, federal and program funds, provide the campus budget for salaries and program expenses, totaling \$6.8 million for the 2006-2007 fiscal year, with an economic impact on the local economy of \$54.3 million. Additionally, UWFox students received \$4 million in scholarships, grants, loans, and work-study earnings in 2006-07, adding further to the economic impact in the Fox Cities. The campus web site is <http://www.uwfoxvalley.uwc.edu>.

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
2008 BUDGET NARRATIVE

DEPARTMENT HEAD: James W. Perry
LOCATION: 1478 Midway Road
Menasha, WI 54952

TELEPHONE: 832-2610

2007 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 \$54.3 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.

9. The counties have allocated significant resources which, along with \$2 million in private funding, will construct a communication arts center to address several campus safety and program issues. The CAC is scheduled to be completed and open in 2009.

2008 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:

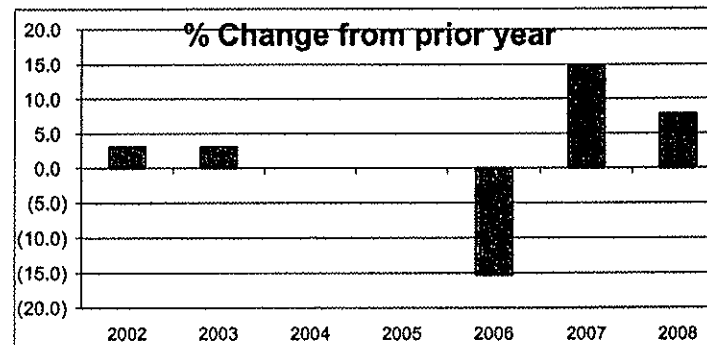
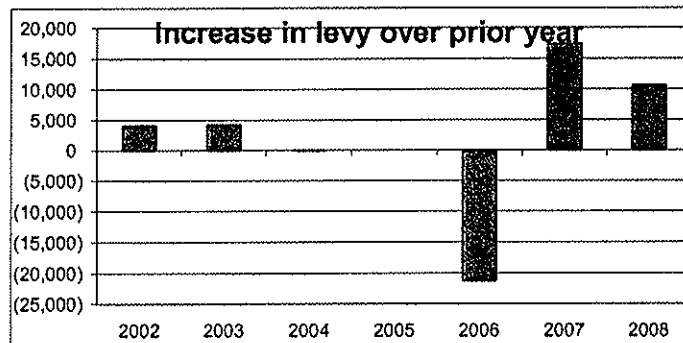
1. Continue development and implementation of a strategic plan for maintenance and repair.
2. Continue to work with County leaders to plan for long range improvements to the facility. Efforts will continue to identify private sources when appropriate to provide significant funding assistance for facilities 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

2008 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING: There is no County staff assigned to this facility.

COUNTY LEVY: The tax levy for 2008 is \$ 145,993, an increase of \$10,611 or 7.8% over 2007.



SIGNIFICANT CHANGES:

Maintenance – buildings – Reduction of \$31,080 because fewer projects anticipated for 2007.

Ground Maintenance - Reduction of \$55,930 because of one time field repair of (\$38,630) and parking lot resurface is being deferred (\$17,000).

Architect & Engineering – Increase of \$4,000 for a contracted ten-year roof maintenance plan.

Building Rental - Increase of \$11,000 because of lease of new office space for program staff.

Other Improvements - Increase of \$91,500 for a total of \$142,000, the projects will replace floor in the fieldhouse (\$100,000), installation of electronic security access system (30,000) and replace rooftop A/C unit (12,000).

Other Equipment - Increase of \$9,000 replacement of the canopy on the entrance of the building at 1300 E Midway Rd.

Property & Liab. Insurance – This account has increased due to the County insurance allocation.

Financial Summary
UW - Fox Valley

| Items | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 23,569 | 120,361 | 139,917 | 139,917 | 194,993 |
| Labor | - | - | - | - | - |
| Travel | - | - | - | - | - |
| Capital | - | 18,000 | 50,500 | 50,500 | 151,000 |
| Other Expenditures | 57,091 | 222,722 | 247,106 | 224,799 | 188,986 |
| Total Expenditures | 57,091 | 240,722 | 297,606 | 275,299 | 339,986 |
| Levy Before Adjustments | 33,522 | 120,361 | 157,689 | 135,382 | 144,993 |
| Adjustments | - | - | - | - | - |
| Net Levy After Adjustments | 33,522 | 120,361 | 157,689 | 135,382 | 144,993 |

**Winnebago County
Budget Detail - 2008
UW - Fox Valley**

100 - 062

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|-------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Donations | 0 | 0 | 0 | 0 | 0 | 50,000 | 50,000 | NA |
| Public Services | 0 | 0 | 0 | 0 | 0 | 50,000 | 50,000 | NA |
| Cost Sharing Allocations | 132,617 | 173,434 | 105,655 | 139,917 | 145,993 | 144,993 | 144,993 | 3.6% |
| Miscellaneous Revenues | 132,617 | 173,434 | 105,655 | 139,917 | 145,993 | 144,993 | 144,993 | 3.6% |
| TOTAL REVENUES | 132,617 | 173,434 | 105,655 | 139,917 | 145,993 | 194,993 | 194,993 | 39.4% |
| Wages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Fringes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Total Labor Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Improvements | 0 | 0 | 0 | 50,500 | 92,000 | 142,000 | 142,000 | 181.2% |
| Fixed Equipment | 0 | 0 | 14,750 | 0 | 0 | 0 | 0 | NA |
| Other Equipment | 10,800 | 0 | 18,190 | 0 | 0 | 0 | 0 | NA |
| General Construction | 58,805 | 0 | 0 | 0 | 9,000 | 9,000 | 9,000 | NA |
| Capital | 69,605 | 0 | 32,940 | 50,500 | 101,000 | 151,000 | 151,000 | 199.0% |
| Office Expenses | | | | | | | | |
| Advertising | 199 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Operating Expenses | | | | | | | | |
| Telephone | 0 | 20 | 0 | 0 | 0 | 0 | 0 | NA |
| Agricultural Supplies | 354 | 662 | 2,415 | 1,090 | 1,090 | 1,090 | 1,090 | 0.0% |
| Small Equipment | 2,068 | 779 | 1,967 | 1,500 | 1,500 | 1,500 | 1,500 | 0.0% |
| Repairs & Maintenance | | | | | | | | |
| Maintenance - Buildings | 43,169 | 179,121 | 0 | 23,920 | 25,750 | 25,750 | 25,750 | 7.7% |
| Maintenance - Equipment | 20,394 | 37,687 | 33,623 | 38,800 | 38,800 | 38,800 | 38,800 | 0.0% |
| Painting Supplies | 0 | 877 | 0 | 0 | 0 | 0 | 0 | NA |
| Contractual Services | | | | | | | | |
| Pest Extermination | 600 | 600 | 750 | 800 | 800 | 800 | 800 | 0.0% |

**Winnebago County
Budget Detail - 2008
UW - Fox Valley
100 - 062**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Snow Removal | 15,695 | 23,011 | 8,825 | 17,977 | 17,980 | 16,980 | 16,980 | -5.5% |
| Other Repair & Maint.-Streets | 0 | 0 | 223 | 0 | 0 | 0 | 0 | NA |
| Equipment Repairs | 29,377 | 22,727 | 11,814 | 20,000 | 20,000 | 20,000 | 20,000 | 0.0% |
| Grounds Maintenance | 37,925 | 42,941 | 30,546 | 82,930 | 27,000 | 26,000 | 26,000 | -68.6% |
| Building Repairs | 24,186 | 19,210 | 49,303 | 24,000 | 24,000 | 24,000 | 24,000 | 0.0% |
| Architect & Engineer | 0 | 0 | 37,000 | 0 | 4,000 | 4,000 | 4,000 | NA |
| Rental Expenses | | | | | | | | |
| Building Rental | 0 | 0 | 0 | 0 | 11,000 | 11,000 | 11,000 | NA |
| Equipment Rental | 132 | 0 | 47 | 160 | 160 | 160 | 160 | 0.0% |
| Interfund Expenses | | | | | | | | |
| Prop. & Liab. Insurance | 18,036 | 14,234 | 0 | 13,622 | 18,906 | 18,906 | 18,906 | 38.8% |
| Other Operating Expenses | 192,135 | 341,849 | 176,511 | 224,799 | 190,986 | 188,986 | 188,986 | -15.9% |
| TOTAL EXPENSES | 261,740 | 341,849 | 209,451 | 275,299 | 291,986 | 339,986 | 339,986 | 23.5% |
| LEVY BEFORE ADJUSTMENTS | 129,123 | 168,415 | 103,796 | 135,382 | 145,993 | 144,993 | 144,993 | 7.1% |

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2008

| <u>Department</u> | <u>Description</u> | <u>Quant</u> | <u>Special Equip (Note)</u> | <u>Other</u> | <u>Capital Outlay</u> |
|-------------------|--------------------------------|--------------|-------------------------------------|----------------|---------------------------|
| UW Fox Valley | Replace floor - Fieldhouse | 1 | | 100,000 | 100,000 |
| | Electornic entrance - Phase II | 1 | | 30,000 | 30,000 |
| | HVAC replacement | 1 | | 12,000 | 12,000 |
| | Canopy - Building entrance | 1 | | 9,000 | 9,000 |
| | | <u>4</u> | <u>-</u> | <u>151,000</u> | <u>151,000</u> |

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

UW - EXTENSION

Department: 100-064 Fund: General Fund
2008 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:

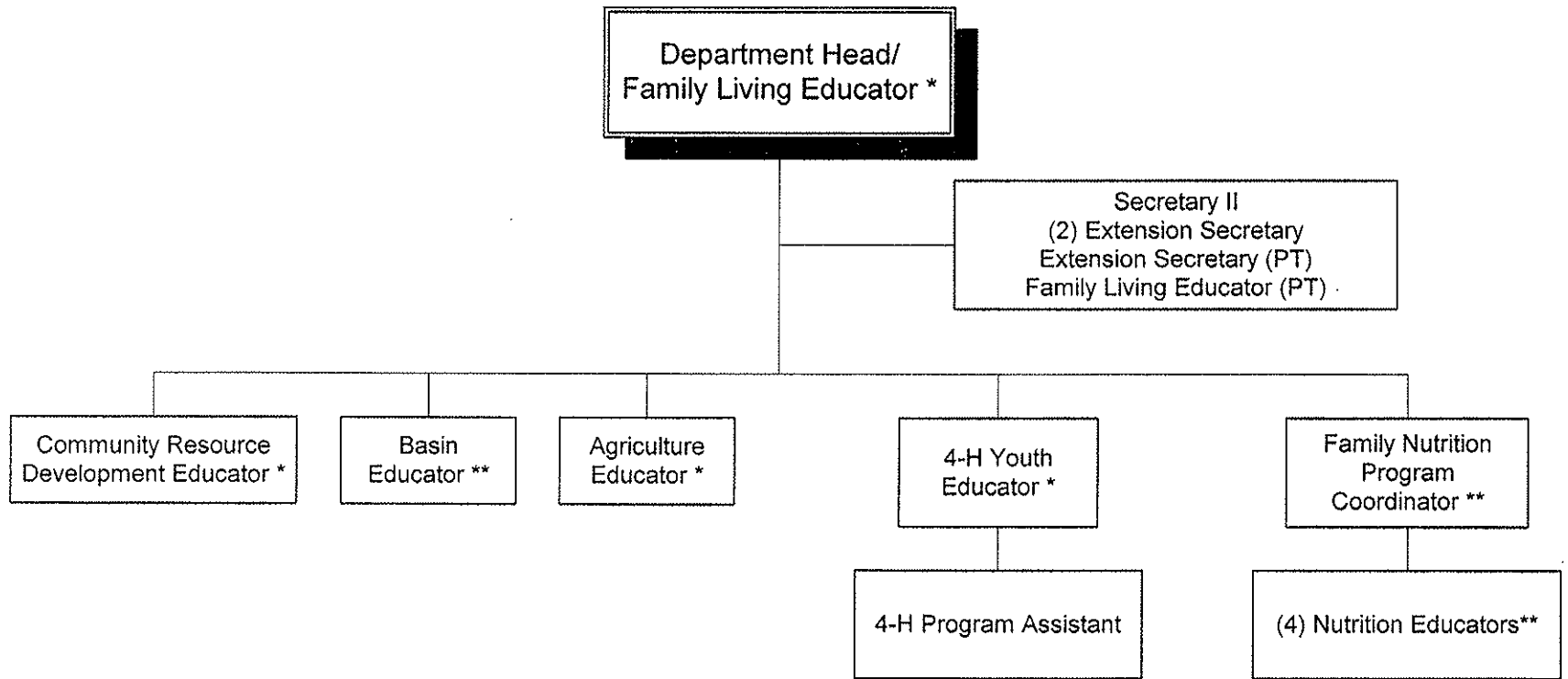
COMMUNITY, NATURAL RESOURCE and ECONOMIC DEVELOPMENT Programs strengthen the ability of citizens, business, community leaders and local officials to identify and solve critical community needs and issues. Focus is placed on business and economic development, local government, community development and 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 identified by county needs assessments to help families and individuals 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 and concerns. The Family Nutrition Program targets food stamp eligible families with nutrition and food safety information.

AGRICULTURE, HORTICULTURE and NATURAL RESOURCES 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. Commercial Horticulture Programs 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. 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
2008 BUDGET NARRATIVE

DEPARTMENT HEAD: Christine Kniep
LOCATION: Winnebago County
625 E. County Road Y Suite 600
Oshkosh, WI 54901

TELEPHONE: 232-1970
727-8643

2007 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 and university Website, displays, newspaper, radio and television.
2. Conducted county-wide needs assessment to develop a multi-year programming plan and worked with county committees to set department priorities.
3. 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.
4. Partnered with Winnebago County Sheriffs Department, Department of Correction, ADVOCAP, FISC, and the Workforce Development to teach basic money management concepts to clients in Winnebago and Outagamie Counties.
5. Work with Winnebago County Caregivers Coalition and Fox Valley Senior Resources Network included strategic planning, mission statement development, caregiver focus groups and educational programs.
6. Continued work with city of Menasha on community economic development program in the county.
7. Successfully implemented Plan Commissioner Network to help build their capacity to develop and implement consistent land use planning decisions and learn from one another.
8. Using an Aquatic Invasive Species Grant, developed and kicked-off a planning process for aquatic invasive species management in Lake Winnebago System and coordinated with the UW-Oshkosh Aquatic Sciences Center and the Winnebago Lakes Council in the development and implementation of a volunteer watercraft inspection program for the Winnebago Lakes.
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. **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.**
12. **Conducted a regional needs assessment with traditional farmers, alternative agriculture enterprises, agribusinesses, commercial horticulture businesses and home horticulture.**
13. **Partnered with UW-Fox Valley and area United Ways to provide planning and evaluation workshops for non-profits.**
14. **Co-ordinated meetings/use of JP Coughlin Center for over 750 county department, county- board supervisors or community group meetings.**

2008 GOALS & OBJECTIVES:

1. **Respond to emerging individual, family, community and county issues with research based educational programs and University resources.**
2. **Work with community agencies and organizations to help families meet basic needs, obtain affordable housing, develop money management skills and strengthen families.**
3. **Address the needs of family caregivers across the lifespan: raising children, caregiving for aging adults and workplace issues related to caregiving.**
4. **Continue to support the Plan Commission Network and educational workshops to build capacity to address local land use issues.**
5. **Work collaboratively with members of the Winnebago Lakes Council to educate Winnebago County residents about shoreland and lakes issues to better protect the resources.**
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 agriculture community to address production issues and concerns, alternative agriculture options, and identify markets for products.**
9. **Develop educational materials that address the impact of nutrients applied to lawn and garden areas on surface water quality in the Fox Valley.**
10. **Provide training for agency staff on strategic planning, evaluating outcomes, and evaluation strategies**

UW-EXTENSION

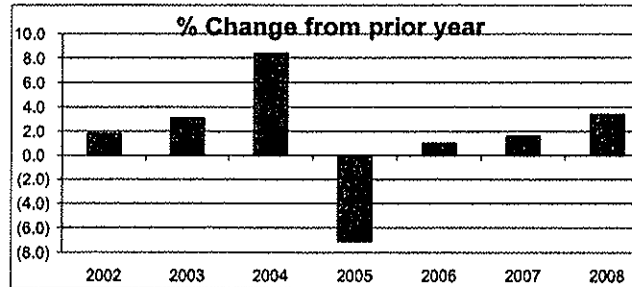
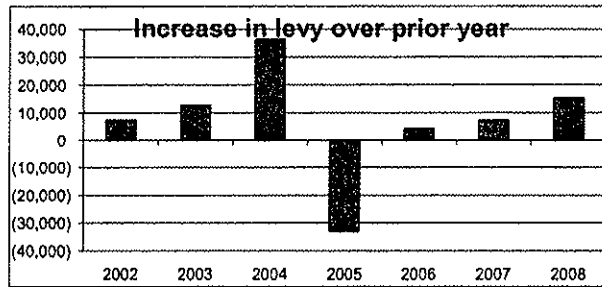
2008 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| Full Time | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| Part Time | 3 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 |
| Total | 11 | 12 | 12 | 12 | 12 | 12 | 10 | 10 | 10 | 10 |

There are no change in the table of organization for 2008.

COUNTY LEVY: The tax levy for 2008 is \$462,016, an increase of \$15,334 or 3.4% from 2007.



SIGNIFICANT CHANGES:

REVENUES:

Grant revenue – This account is decrease by \$10,000 because the DNR grant has been lowered.

EXPENSES:

Wages and Fringes - Increase in wages of \$10,737 and a reduction of fringes of \$5,289, net increase of only 1.9%.

Other contract services - Fringe increase of \$5,000 for contracted staffing.

Other operating supplies - Reduction of \$3,600 from the loss of the grant funding from the DNR.

**Financial Summary
University Extension**

| Items | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 12,854 | 53,000 | 72,000 | 72,000 | 62,750 |
| Labor | 133,461 | 272,750 | 281,011 | 281,011 | 286,359 |
| Travel | 5,075 | 11,110 | 13,010 | 13,010 | 13,010 |
| Capital | - | - | - | - | - |
| Other Expenditures | 101,714 | 214,555 | 248,944 | 224,661 | 225,397 |
| Total Expenditures | 240,250 | 498,415 | 542,965 | 518,682 | 524,766 |
| Levy Before Adjustments | 227,396 | 445,415 | 470,965 | 446,682 | 462,016 |
| Adjustments | - | - | - | - | - |
| Net Levy After Adjustments | 227,396 | 445,415 | 470,965 | 446,682 | 462,016 |

**Winnebago County
Budget Detail - 2008
University Extension**

100 - 064

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Grants | 18,243 | 13,320 | 27,950 | 50,000 | 40,000 | 40,000 | 40,000 | -20.0% |
| Intergovernmental | <u>18,243</u> | <u>13,320</u> | <u>27,950</u> | <u>50,000</u> | <u>40,000</u> | <u>40,000</u> | <u>40,000</u> | <u>-20.0%</u> |
| Forms, Copies, Etc. | 1,604 | 1,622 | 2,050 | 3,000 | 3,500 | 3,500 | 3,500 | 16.7% |
| Mail Service Revenue | 5,453 | 4,500 | 4,881 | 5,500 | 5,000 | 5,000 | 5,000 | -9.1% |
| Reimbursed Costs | 940 | 1,516 | 962 | 1,500 | 2,000 | 2,000 | 2,000 | 33.3% |
| Garden Fees | 0 | 0 | 2,785 | 2,500 | 2,750 | 2,750 | 2,750 | 10.0% |
| Program Fees | 1,268 | 2,613 | 6,308 | 5,000 | 5,000 | 5,000 | 5,000 | 0.0% |
| Public Services | <u>9,265</u> | <u>10,249</u> | <u>16,986</u> | <u>17,500</u> | <u>18,250</u> | <u>18,250</u> | <u>18,250</u> | <u>4.3%</u> |
| Grants | 4,355 | 4,363 | 4,342 | 4,500 | 4,500 | 4,500 | 4,500 | 0.0% |
| Interfund Revenues | <u>4,355</u> | <u>4,363</u> | <u>4,342</u> | <u>4,500</u> | <u>4,500</u> | <u>4,500</u> | <u>4,500</u> | <u>0.0%</u> |
| TOTAL REVENUES | <u>31,863</u> | <u>27,932</u> | <u>49,278</u> | <u>72,000</u> | <u>62,750</u> | <u>62,750</u> | <u>62,750</u> | <u>-12.8%</u> |
| Regular Pay | 217,621 | 186,067 | 174,186 | 182,849 | 193,486 | 193,486 | 193,486 | 5.8% |
| Overtime | 74 | 90 | 0 | 0 | 0 | 0 | 0 | NA |
| Wages | <u>217,695</u> | <u>186,157</u> | <u>174,186</u> | <u>182,849</u> | <u>193,486</u> | <u>193,486</u> | <u>193,486</u> | <u>5.8%</u> |
| Fringe Benefits | 97,481 | 101,534 | 83,599 | 98,162 | 92,873 | 92,873 | 92,873 | -5.4% |
| Fringes | <u>97,481</u> | <u>101,534</u> | <u>83,599</u> | <u>98,162</u> | <u>92,873</u> | <u>92,873</u> | <u>92,873</u> | <u>-5.4%</u> |
| Total Labor Costs | <u>315,175</u> | <u>287,691</u> | <u>257,785</u> | <u>281,011</u> | <u>286,359</u> | <u>286,359</u> | <u>286,359</u> | <u>1.9%</u> |
| Registration & Tuition | 2,941 | 1,759 | 2,127 | 3,250 | 3,350 | 3,350 | 3,350 | 3.1% |
| Automobile Allowance | 4,600 | 3,749 | 4,227 | 5,000 | 4,800 | 4,800 | 4,800 | -4.0% |
| Commercial Travel | 595 | 1,782 | 532 | 1,200 | 1,400 | 1,100 | 1,100 | -8.3% |
| Meals | 1,118 | 1,155 | 1,150 | 1,350 | 1,350 | 1,350 | 1,350 | 0.0% |
| Lodging | 2,061 | 1,908 | 1,863 | 2,050 | 2,250 | 2,250 | 2,250 | 9.8% |
| Other Travel Exp | 188 | 196 | 110 | 160 | 160 | 160 | 160 | 0.0% |
| Travel | <u>11,504</u> | <u>10,549</u> | <u>10,009</u> | <u>13,010</u> | <u>13,310</u> | <u>13,010</u> | <u>13,010</u> | <u>0.0%</u> |

**Winnebago County
Budget Detail - 2008
University Extension
100 - 064**

| <u>Description</u> | <u>2004 ACTUAL</u> | <u>2005 ACTUAL</u> | <u>2006 ACTUAL</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 REQUEST BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> | <u>% Change From 2007 Adopted to 2008 Adopted</u> |
|------------------------------|------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Office Expenses | | | | | | | | |
| Office Supplies | 4,922 | 5,057 | 5,827 | 7,000 | 8,000 | 8,000 | 8,000 | 14.3% |
| Stationery and Forms | 616 | 503 | 531 | 600 | 550 | 550 | 550 | -8.3% |
| Printing Supplies | 2,260 | 2,744 | 2,121 | 2,500 | 2,200 | 2,200 | 2,200 | -12.0% |
| Print & Duplicate | 4,945 | 4,897 | 5,067 | 7,000 | 7,000 | 7,000 | 7,000 | 0.0% |
| Postage and Box Rent | 5,498 | 5,605 | 6,022 | 8,000 | 7,000 | 7,000 | 7,000 | -12.5% |
| Computer Software | 0 | 2,793 | 30 | 100 | 100 | 100 | 100 | 0.0% |
| Advertising | 201 | 175 | 341 | 250 | 250 | 250 | 250 | 0.0% |
| Subscriptions | 1,654 | 1,262 | 1,571 | 1,600 | 1,500 | 1,500 | 1,500 | -6.3% |
| Membership Dues | 719 | 651 | 1,002 | 840 | 925 | 925 | 925 | 10.1% |
| Operating Expenses | | | | | | | | |
| Telephone | 5,412 | 6,098 | 6,310 | 5,750 | 6,000 | 6,000 | 6,000 | 4.3% |
| Agricultural Supplies | 1,249 | 2,046 | 3,491 | 3,500 | 2,200 | 2,200 | 2,200 | -37.1% |
| Household Supplies | 75 | 99 | 173 | 125 | 250 | 250 | 250 | 100.0% |
| Food | 615 | 547 | 1,935 | 4,000 | 3,500 | 3,500 | 3,500 | -12.5% |
| Small Equipment | 3,656 | 2,760 | 2,703 | 2,500 | 3,000 | 3,000 | 3,000 | 20.0% |
| Premiums and Prizes | 12 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Operating Supplies | 4,969 | 5,730 | 5,476 | 8,500 | 4,900 | 4,900 | 4,900 | -42.4% |
| Construction Supplies | | | | | | | | |
| Small Hardware | 20 | 0 | 0 | 25 | 50 | 50 | 50 | 100.0% |
| Maintenance Supplies | | | | | | | | |
| Motor Fuel | 138 | 72 | 193 | 100 | 150 | 150 | 150 | 50.0% |
| Contractual Services | | | | | | | | |
| Equipment Repairs | 87 | 107 | 331 | 271 | 489 | 489 | 489 | 80.4% |
| Data Processing | 1,009 | 629 | 1,004 | 1,100 | 1,100 | 1,100 | 1,100 | 0.0% |
| Other Contract Serv. | 94,268 | 114,661 | 121,365 | 125,000 | 130,500 | 130,500 | 130,500 | 4.4% |
| Rental Expenses | | | | | | | | |
| Building Rental | 100 | 100 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Rents and Leases | 30 | 72 | 39 | 100 | 75 | 75 | 75 | -25.0% |
| Other Sundry & Fixed Charges | | | | | | | | |

**Winnebago County
Budget Detail - 2008
University Extension
100 - 064**

| <u>Description</u> | <u>2004 ACTUAL</u> | <u>2005 ACTUAL</u> | <u>2006 ACTUAL</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 REQUEST BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> | <u>% Change From 2007 Adopted to 2008 Adopted</u> |
|--------------------------------|------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Operating Grants | 0 | 0 | 0 | 25,000 | 25,000 | 25,000 | 25,000 | 0.0% |
| Interfund Expenses | | | | | | | | |
| Print & Duplicate | 14,089 | 17,356 | 12,923 | 14,000 | 14,000 | 14,000 | 14,000 | 0.0% |
| Postage and Box Rent | 3,256 | 2,669 | 1,441 | 2,750 | 1,500 | 1,500 | 1,500 | -45.5% |
| Motor Fuel | 566 | 764 | 1,005 | 750 | 750 | 750 | 750 | 0.0% |
| Vehicle Repairs | 297 | 154 | 207 | 500 | 1,000 | 1,000 | 1,000 | 100.0% |
| Equipment Repairs | 1,056 | 990 | 858 | 825 | 825 | 825 | 825 | 0.0% |
| Prop. & Liab. Insurance | 1,680 | 2,386 | 0 | 1,975 | 2,583 | 2,583 | 2,583 | 30.8% |
| Other Operating Expenses | <u>153,400</u> | <u>180,926</u> | <u>181,964</u> | <u>224,661</u> | <u>225,397</u> | <u>225,397</u> | <u>225,397</u> | <u>0.3%</u> |
| TOTAL EXPENSES | <u>480,079</u> | <u>479,166</u> | <u>449,759</u> | <u>518,682</u> | <u>525,066</u> | <u>524,766</u> | <u>524,766</u> | <u>1.2%</u> |
| LEVY BEFORE ADJUSTMENTS | <u>448,215</u> | <u>451,234</u> | <u>400,481</u> | <u>446,682</u> | <u>462,316</u> | <u>462,016</u> | <u>462,016</u> | <u>3.4%</u> |

PARKS

Department: 100-065 to 070 Fund: General Fund
2008 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.

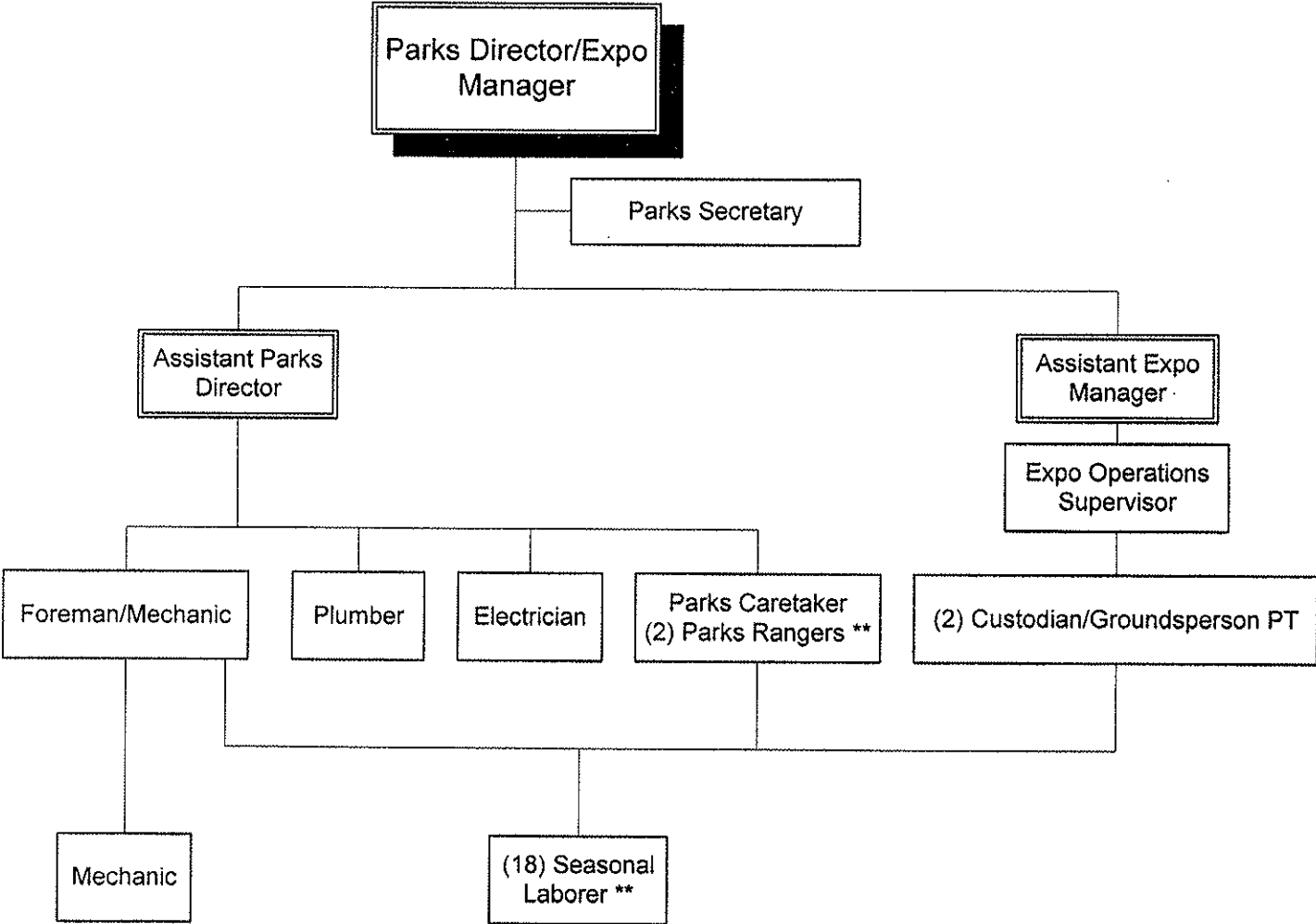
NAVIGATION AIDS Mark major navigation channels throughout the Winnebago County lakes system with both lighted and unlighted buoys to assist boaters in reaching their destination.

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
2008 BUDGET NARRATIVE

DEPARTMENT HEAD: Robert A. Way
LOCATION: Winnebago County
625 East County Road Y
Oshkosh, WI 54901

TELEPHONE: 232-1961

2007 ACCOMPLISHMENTS:

1. Continued to utilize funds from the Boat Trailer Parking Fee Program to make improvements at various boat landings. In '07 the department focused on the need to add up to 35% more parking space to the paved lot located at Osh-o-nee Boat Landing.
2. The Parks sponsored Autumn Fest event was revamped and through the use of volunteers made a profit. In general, the new approach centers on deriving revenue from the running of an arts/craft & flea market based operation.
3. Performed major restoration work on the Asylum Bay Lighthouse using skilled labor supplied to the Parks Department free of charge by the Winnebago Correctional Center. Restoration included total replacement of the wood and metal frame structure that made up the top 1/3 of the lighthouse.
4. Received an Oshkosh Southwest Rotary Outstanding Beautification Award for the Sunnyview Cemetery site.
5. Accommodated 3 new horse show groups and scheduled 2 international groups for events in 2008 by working with the OCVB. Such scheduling helped defray the negative financial impact brought onto the Parks '07 Budget by the departure of what had been the Expo's largest revenue source – Country USA.
6. Completed the second phase of the multi-year Community Park Prairie Reconstruction Project. Key elements of the project involved the utilization of material and equipment support donated by several outside agencies.
7. Utilized the free labor resources of the Winnebago Correctional Center in order to perform necessary landscaping and course development tasks crucial in completing the first 15 holes of the new Community Park Disc Golf Course.
8. Completed items from the Wisconsin Focus on Energy audit for lighting and received numerous rebates for half the cost of the fixtures as well as considerable savings on the energy bills for the Expo Building.
9. Began a multi-year beverage pouring rights agreement along with a concessionaire agreement and an ATM service agreement that will supply a both a consequential and consistent source of revenue to aid in Parks maintenance operations.

10. Working in partnership with two youth seeking to gain Eagle Scout status, the department experienced success in being able to realize a portion of its plan to have message centers (kiosks) installed at a number sites on Parks properties.

2008 GOALS AND OBJECTIVES

1. Continue utilizing funds from the Boat Trailer Parking Fee Program to maintain the grounds and facilities at the boat landings. In '08 this goal will be accomplished through upgrading the conditions of the road base and paved surfaces along 400 feet of the Lake Butte des Morts Boat Landing access road. An additional objective will be to improve the docking conditions at Asylum Bay Boat landing by replacing the presently damaged dock facility with an extremely durable metal dock structure.
2. Utilize whatever funds may be made available through an agreement with the Oshkosh Community Foundation to apply towards the continued rehabilitation and improvement of the Asylum Bay Lighthouse.
3. Explore options for working with the WI D.N.R. and other interested agencies in an effort to evaluate and ultimately combine the assets of the WI D.N.R.'s Picnic Point property and the County's Asylum Bay Park property into a comprehensive open space master plan.
4. Utilize whatever funds may be made available through an agreement with the Oshkosh Community Foundation to apply towards further development and expansion of the 15-hole disc golf course recently established in the Community Park.
5. Resume efforts at gaining financial support from the various Community Park soccer field user groups to help support a comprehensive fertilizer maintenance program within the Soccer Complex.
6. Provided the department obtains the necessary funding support, proceed to dedicate the time and effort necessary to begin transitioning of the Community Park beach facility over to an appropriate form of recreational programming that is largely self-supporting.
7. Continue implementation of a plan to install message centers (kiosks) at numerous Parks properties including boat landings and trailheads. Said message centers will serve in centralizing and enclosing the various pieces of information the department provides the public throughout the season.
8. Continue to build on the recent successes experienced with the sponsorship/naming rights program.
9. Set up an Oshkosh Community Fund for long term maintenance and facility improvements for the Sunnyview Cemetery.

PARKS

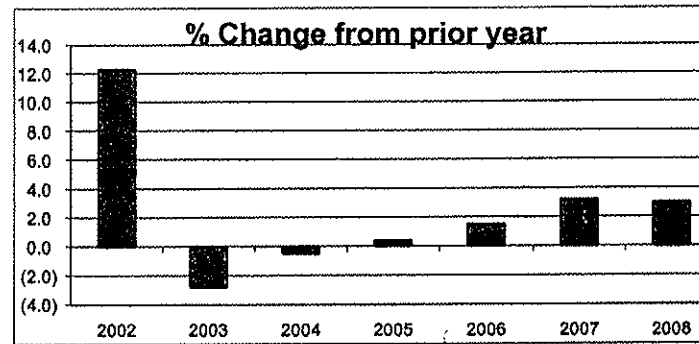
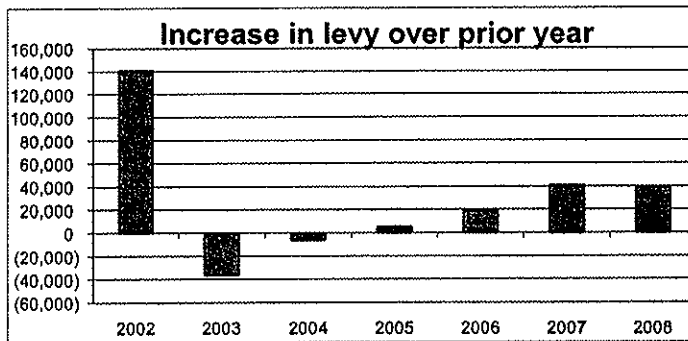
2008 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| Full Time | 10 | 10 | 10 | 9 | 10 | 10 | 10 | 10 | 10 | 10 |
| Part Time | 0 | 0 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 |
| Total | 10 | 10 | 11 | 10 | 12 | 12 | 12 | 12 | 12 | 12 |

There are no changes to the table of organization for 2008, however the department will not be funding the mechanic position. If the position is deemed unneeded it will be removed in the 2009 budget.

COUNTY LEVY: The 2008 net levy is \$1,348,631, an increase of \$31,896 or 2.4% over 2007. In 2008 the County will apply \$67,000 of the boat launch program fund reserves to offset the levy, in 2007 we applied \$60,000 of the fund reserves.



SIGNIFICANT CHANGES:

Revenues:

Grants - This account is increased by \$7,000, 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 or bigger grant projects.

Fees and Costs – This revenue will be down \$6,100 because of reflects the loss of revenue from Autumnfest.

Rental Revenue - The increase in this account by \$5,760 to more closely reflect history.

Concession Revenue - The increase in this account by \$19,760 is from the reopening of the park beach and agreements that have been worked out with Pepsi, an ATM kiosk, and Dominos Pizza contract .

Expenses:

General Parks- 065

Wages and Fringes – These accounts will decreased by \$71,320 because of not funding a full-time mechanic position and hiring a new employee to replace a retiring employee.

Small Equipment - There is an increase in this account of \$8,910 due the purchase of a hauling trailer instead of buying a new 1 ton truck.

Water and Sewer - There was a larger increase in 2007 than anticipated most of the increase is due to catching up to when the rate was set. This account reflects an increase of \$15,000 over the 2007 amount.

Building Repairs - This account increases by \$3,100 due to the parks wood shop needs to be reshingled.

Other Equipment - There is an increase in this account of \$61,500 due to some catch up to buying equipment that has been put off for several years.

Property & Liab. Insurance - This account will increase \$9,789 due to the County increasing the premiums for 2008.

Swimming Lake - 066

Wages and Fringes - These accounts will increase by \$22,000 due to the county opening the concession stand back up in 2008and the temporary labor needed to staff the concession stand.

Other Operating Supplies - With opening the concession stand back up there will be funds spent on cleaning and establishing the beginning inventory of products.

Boat Landing- 068

Capital Accounts - This account will decrease by \$120,000 because of a new grant for a boat landing being moved to the Boat Launch Department.

Exposition Site- 069

Small Equipment- There is an increase of \$5,782 because fitting the expo building with new fluorescent lights.

Heat - Increase of \$4,113 because projected higher energy rates for 2008.

Water and Sewer- This account reflects the actual increase utility cost of \$11,500 from the City of Oshkosh for the storm water utility.

Building Repair – Increase of \$19,500 for the metal and canvas to reconstruct 35 stalls in the livestock barn.

Boat Launch – 070

Wages - There is an increases in this account of \$3,940 for the administrative cost that will be charged to this department that is new this year.

Other Improvement - Increase of \$134,000 for the construction of new boat landings with the increase in grants received.

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 | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 118,367 | 371,797 | 374,925 | 371,925 | 402,975 |
| Labor | 420,440 | 929,137 | 958,970 | 958,970 | 917,049 |
| Travel | 125 | 1,652 | 1,892 | 1,892 | 1,752 |
| Capital | 114,874 | 120,000 | 237,874 | 120,000 | 195,500 |
| Other Expenditures | 265,600 | 620,950 | 609,033 | 600,648 | 704,305 |
| Total Expenditures | 801,038 | 1,671,739 | 1,807,769 | 1,681,510 | 1,818,606 |
| Levy Before Adjustments | 682,671 | 1,299,942 | 1,432,844 | 1,309,585 | 1,415,631 |
| Adjustments | 3,575 | 7,150 | 7,150 | 7,150 | (67,000) |
| Net Levy After Adjustments | 686,246 | 1,307,092 | 1,439,994 | 1,316,735 | 1,348,631 |

**Winnebago County
Budget Detail - 2008
Parks
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|------------------------------|-----------------------|-----------------------|-----------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Grants | 0 | 23,666 | 329,605 | 60,000 | 67,000 | 67,000 | 67,000 | 11.7% |
| Snowmobile Trails | 21,952 | 22,380 | 18,963 | 22,000 | 20,000 | 20,000 | 20,000 | -9.1% |
| Intergovernmental | <u>21,952</u> | <u>46,046</u> | <u>348,568</u> | <u>82,000</u> | <u>87,000</u> | <u>87,000</u> | <u>87,000</u> | <u>6.1%</u> |
| Boat Launching Fees | 120,690 | 91,976 | 94,160 | 90,000 | 90,000 | 90,000 | 90,000 | 0.0% |
| Fines & Fortetures | <u>120,690</u> | <u>91,976</u> | <u>94,160</u> | <u>90,000</u> | <u>90,000</u> | <u>90,000</u> | <u>90,000</u> | <u>0.0%</u> |
| Fees And Costs | 12,244 | 7,018 | 3,584 | 10,000 | 3,900 | 3,900 | 3,900 | -61.0% |
| Forms, Copies, Etc. | 6 | 24 | 0 | 0 | 0 | 0 | 0 | NA |
| Rental Revenues | 256,899 | 192,217 | 208,572 | 185,000 | 185,000 | 190,000 | 190,000 | 2.7% |
| Restitution | 0 | 400 | 135 | 50 | 50 | 50 | 50 | 0.0% |
| Donations | 15,313 | 1,000 | 396 | 150 | 150 | 150 | 150 | 0.0% |
| Concession Revenue | 3,301 | 0 | 0 | 0 | 11,760 | 19,760 | 19,760 | NA |
| Admission | 9,475 | 0 | 280 | 0 | 0 | 0 | 0 | NA |
| Park Reservations | 5,428 | 4,376 | 4,556 | 4,200 | 5,000 | 5,000 | 5,000 | 19.0% |
| Public Services | <u>302,664</u> | <u>205,035</u> | <u>217,523</u> | <u>199,400</u> | <u>205,860</u> | <u>218,860</u> | <u>218,860</u> | <u>9.8%</u> |
| Fees & Costs | 1,835 | 1,890 | 2,232 | 0 | 2,200 | 2,200 | 2,200 | NA |
| Photocopy Revenue | 25 | 0 | 0 | 15 | 15 | 15 | 15 | 0.0% |
| Cost Share - Municipalities | 0 | 0 | 1,600 | 0 | 2,400 | 2,400 | 2,400 | NA |
| Intergovernmental Services | <u>1,860</u> | <u>1,890</u> | <u>3,832</u> | <u>15</u> | <u>4,615</u> | <u>4,615</u> | <u>4,615</u> | <u>30666.7%</u> |
| Sale Of Prop & Equip | 0 | 11,150 | 0 | 390 | 2,000 | 2,000 | 2,000 | 412.8% |
| Other Miscellaneous Revenues | 485 | 510 | 452 | 120 | 5,500 | 500 | 500 | 316.7% |
| Miscellaneous Revenues | <u>485</u> | <u>11,660</u> | <u>452</u> | <u>510</u> | <u>7,500</u> | <u>2,500</u> | <u>2,500</u> | <u>390.2%</u> |
| TOTAL REVENUES | <u>447,651</u> | <u>356,808</u> | <u>664,535</u> | <u>371,925</u> | <u>394,975</u> | <u>402,975</u> | <u>402,975</u> | <u>8.3%</u> |
| Regular Pay | 689,848 | 610,842 | 615,824 | 669,652 | 637,525 | 637,525 | 637,525 | -4.8% |
| Overtime | 18,527 | 16,856 | 15,119 | 17,322 | 11,152 | 11,152 | 11,152 | -35.6% |
| Wages | <u>708,375</u> | <u>627,698</u> | <u>630,943</u> | <u>686,974</u> | <u>648,677</u> | <u>648,677</u> | <u>648,677</u> | <u>-5.6%</u> |

**Winnebago County
Budget Detail - 2008
Parks
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|---------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Fringe Benefits | 232,271 | 241,921 | 231,319 | 264,496 | 258,372 | 258,372 | 258,372 | -2.3% |
| Unemployment Comp | 0 | 0 | 14,701 | 7,500 | 10,000 | 10,000 | 10,000 | 33.3% |
| Fringes | 232,271 | 241,921 | 246,020 | 271,996 | 268,372 | 268,372 | 268,372 | -1.3% |
| Total Labor Costs | 940,646 | 869,619 | 876,963 | 958,970 | 917,049 | 917,049 | 917,049 | -4.4% |
| Registration & Tuition | 75 | 577 | 199 | 625 | 585 | 585 | 585 | -6.4% |
| Automobile Allowance | 264 | 0 | 89 | 800 | 700 | 700 | 700 | -12.5% |
| Meals | 198 | 289 | 28 | 122 | 122 | 122 | 122 | 0.0% |
| Lodging | 0 | 342 | 0 | 320 | 320 | 320 | 320 | 0.0% |
| Other Travel Exp | 7 | 0 | 5 | 25 | 25 | 25 | 25 | 0.0% |
| Travel | 544 | 1,208 | 321 | 1,892 | 1,752 | 1,752 | 1,752 | -7.4% |
| Other Improvements | 217,017 | 208,435 | 44,222 | 120,000 | 134,000 | 134,000 | 134,000 | 11.7% |
| Other Equipment | 10,869 | 25,233 | 71,162 | 0 | 61,500 | 61,500 | 61,500 | NA |
| Capital | 227,886 | 233,669 | 115,384 | 120,000 | 195,500 | 195,500 | 195,500 | 62.9% |
| Office Expenses | | | | | | | | |
| Office Supplies | 1,181 | 969 | 1,190 | 900 | 1,700 | 1,700 | 1,700 | 88.9% |
| Stationery and Forms | 6,047 | 4,009 | 5,859 | 4,075 | 6,645 | 6,645 | 6,645 | 63.1% |
| Printing Supplies | 223 | 937 | 278 | 325 | 525 | 525 | 525 | 61.5% |
| Print & Duplicate | 175 | 747 | 0 | 550 | 35 | 35 | 35 | -93.6% |
| Postage and Box Rent | 186 | 159 | (57) | 200 | 175 | 175 | 175 | -12.5% |
| Computer Supplies | 0 | 3 | 259 | 0 | 0 | 0 | 0 | NA |
| Computer Software | 0 | 0 | 586 | 0 | 0 | 0 | 0 | NA |
| Advertising | 8,142 | 4,180 | 2,876 | 2,200 | 2,450 | 2,450 | 2,450 | 11.4% |
| Subscriptions | 57 | 0 | 0 | 60 | 45 | 45 | 45 | -25.0% |
| Membership Dues | 260 | 155 | 363 | 350 | 300 | 300 | 300 | -14.3% |
| Operating Expenses | | | | | | | | |
| Telephone | 11,447 | 12,556 | 12,339 | 13,000 | 13,700 | 13,700 | 13,700 | 5.4% |
| Food | 1,096 | 69 | 445 | 0 | 490 | 490 | 490 | NA |
| Small Equipment | 26,447 | 17,347 | 27,332 | 23,543 | 38,235 | 38,235 | 38,235 | 62.4% |
| Legal Fees | 38 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Operating Supplies | 19,111 | 16,125 | 11,377 | 10,850 | 18,350 | 18,350 | 18,350 | 69.1% |

**Winnebago County
Budget Detail - 2008
Parks
ALL**

| <u>Description</u> | <u>2004 ACTUAL</u> | <u>2005 ACTUAL</u> | <u>2006 ACTUAL</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 REQUEST BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> | <u>% Change From 2007 Adopted to 2008 Adopted</u> |
|-------------------------------|------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Repairs & Maintenance | | | | | | | | |
| Road Maintenance Materials | 0 | 0 | 146 | 0 | 0 | 0 | 0 | NA |
| Maintenance - Buildings | 21,528 | 16,486 | 21,645 | 14,300 | 18,600 | 18,600 | 18,600 | 30.1% |
| Maintenance - Grounds | 39,596 | 21,569 | 14,895 | 19,200 | 23,700 | 23,700 | 23,700 | 23.4% |
| Maintenance - Equipment | 6,069 | 9,369 | 6,354 | 8,100 | 8,500 | 8,500 | 8,500 | 4.9% |
| Maintenance-Vehicles | 27,529 | 38,273 | 23,276 | 27,000 | 28,000 | 28,000 | 28,000 | 3.7% |
| Other Maint. Supplies | 6,975 | 3,837 | 2,432 | 4,600 | 3,850 | 3,850 | 3,850 | -16.3% |
| Maintenance Supplies | | | | | | | | |
| Motor Fuel | 0 | 5,989 | 12,548 | 10,000 | 12,000 | 12,000 | 12,000 | 20.0% |
| Utilities | | | | | | | | |
| Heat | 28,627 | 28,988 | 30,784 | 33,539 | 38,500 | 38,500 | 38,500 | 14.8% |
| Power and Light | 87,367 | 89,640 | 86,467 | 80,275 | 79,925 | 79,925 | 79,925 | -0.4% |
| Water and Sewer | 51,951 | 49,616 | 72,648 | 52,000 | 78,700 | 78,700 | 78,700 | 51.3% |
| Contractual Services | | | | | | | | |
| Medical and Dental | 2,596 | 1,288 | 1,169 | 2,100 | 1,200 | 1,200 | 1,200 | -42.9% |
| Snow Removal | 0 | 1,123 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Repair & Maint.-Streets | 0 | 303 | 0 | 0 | 0 | 0 | 0 | NA |
| Vehicle Repairs | 21,399 | 12,537 | 4,811 | 15,000 | 16,000 | 16,000 | 16,000 | 6.7% |
| Equipment Repairs | 3,784 | 2,031 | 2,236 | 2,500 | 4,250 | 4,250 | 4,250 | 70.0% |
| Grounds Maintenance | 107,997 | 134,190 | 94,459 | 116,500 | 114,990 | 114,990 | 114,990 | -1.3% |
| Building Repairs | 12,345 | 19,471 | 19,604 | 16,900 | 39,500 | 39,500 | 39,500 | 133.7% |
| Professional Service | 51,878 | 30,711 | 24,194 | 19,500 | 18,075 | 18,075 | 18,075 | -7.3% |
| Janitorial Services | 2,900 | 64 | 0 | 0 | 0 | 0 | 0 | NA |
| Architect & Engineer | 10,125 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Security Service | 645 | 24 | 546 | 760 | 2,350 | 2,350 | 2,350 | 209.2% |
| Operating Licenses & Fees | 0 | 0 | 321 | 400 | 300 | 300 | 300 | -25.0% |
| Rental Expenses | | | | | | | | |
| Land Rental | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 0.0% |
| Equipment Rental | 12,054 | 8,003 | 7,291 | 8,200 | 8,800 | 8,800 | 8,800 | 7.3% |
| Insurance | | | | | | | | |
| Prop & Liab Insurance | 4,633 | 2,756 | 1,091 | 2,690 | 0 | 0 | 0 | 0.0% |
| Operating Licenses & Fees | 421 | 486 | 0 | 520 | 540 | 540 | 540 | 3.8% |
| Other Sundry & Fixed Charges | | | | | | | | |
| Operating Grants | 8,618 | 25,000 | 14,579 | 0 | 0 | 0 | 0 | NA |

**Winnebago County
Budget Detail - 2008
Parks
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|---------------------------------|------------------|------------------|------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Other Miscellaneous | (5) | 43 | 14 | 0 | 0 | 0 | 0 | NA |
| Interfund Expenses | | | | | | | | |
| Print & Duplicate | 1,009 | 1,098 | 887 | 700 | 700 | 700 | 700 | 0.0% |
| Postage and Box Rent | 1,130 | 685 | 718 | 600 | 600 | 600 | 600 | 0.0% |
| Maintenance Grounds | 4,135 | 12,925 | 13,987 | 15,400 | 17,800 | 17,800 | 17,800 | 15.6% |
| Motor Fuel | 12,151 | 11,945 | 13,003 | 13,500 | 14,500 | 14,500 | 14,500 | 7.4% |
| Equipment Repairs | 396 | 396 | 429 | 900 | 396 | 396 | 396 | -58.0% |
| Grounds Maintenance | 36,050 | 51,809 | 25,688 | 21,000 | 20,600 | 20,600 | 20,600 | -1.9% |
| Prop. & Liab. Insurance | 34,644 | 33,637 | 0 | 28,363 | 39,231 | 39,231 | 39,231 | 38.3% |
| Recording Services | 0 | 35 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Operating Transfers | | | | | | | | |
| Other Transfers Out | 30,651 | 23,010 | 0 | 30,000 | 30,000 | 30,000 | 30,000 | 0.0% |
| Other Operating Expenses | 703,654 | 694,639 | 559,115 | 600,648 | 704,305 | 704,305 | 704,305 | 17.3% |
| TOTAL EXPENSES | 1,872,731 | 1,799,135 | 1,551,784 | 1,681,510 | 1,818,606 | 1,818,606 | 1,818,606 | 8.2% |
| LEVY BEFORE ADJUSTMENTS | 1,425,080 | 1,442,527 | 887,248 | 1,309,585 | 1,423,631 | 1,415,631 | 1,415,631 | 8.1% |

PARKS PROGRAM BUDGETS

| COST CENTER NAME | NUMBER | LABOR | TRAVEL & MEETINGS | CAPITAL | OTHER EXPENSES | TOTAL EXPENSES | REVENUES | TOTALS BY YEAR | | | ANNUAL PERCENT INCREASES | |
|---------------------|--------|----------------|----------------------|----------------|-------------------|-------------------|----------------|------------------|------------------|------------------|-----------------------------|----------------------|
| | | | | | | | | 2008 ADOPTED | 2007 ADOPTED | 2006 ADOPTED | 2008 OVER 2007 | 2007 OVER 2006 |
| PARKS | | | | | | | | | | | | |
| Administration | 065 | 875,759 | 1,752 | 61,500 | 298,319 | 1,237,330 | | 1,237,330 | 1,203,437 | 1,203,627 | | |
| Revenues | 065 | | | | | | 26,815 | (26,815) | (14,925) | (23,970) | | |
| | | | | | | | | | | | 2.8 | 0.0 |
| | | | | | | | | | | | 79.7 | (37.7) |
| Swimming Lake | 066 | 22,000 | - | - | 16,695 | 38,695 | | 38,695 | 4,270 | 6,970 | | |
| Revenues | 066 | | | | | | 4,900 | (4,900) | - | - | | |
| | | | | | | | | | | | 808.2 | (38.7) |
| | | | | | | | | | | | NA | NA |
| Recreation Trails | 067 | - | - | - | 27,947 | 27,947 | | 27,947 | 26,369 | 33,014 | | |
| Revenues | 067 | | | | | | 20,000 | (20,000) | (22,000) | (22,000) | | |
| | | | | | | | | | | | 6.0 | (20.1) |
| | | | | | | | | | | | (9.1) | 0.0 |
| Boat Landings | 068 | - | - | - | 113,400 | 113,400 | | 113,400 | 229,751 | 232,000 | | |
| Revenues | 068 | | | | | | 2,400 | (2,400) | (57,000) | (40,000) | | |
| | | | | | | | | | | | (50.6) | (1.0) |
| | | | | | | | | | | | (95.8) | 42.5 |
| Exhibition Site | 069 | - | - | - | 239,694 | 239,694 | | 239,694 | 191,833 | 206,405 | | |
| Revenues | 069 | | | | | | 191,860 | (191,860) | (185,000) | (270,000) | | |
| | | | | | | | | | | | 24.9 | (7.1) |
| | | | | | | | | | | | 3.7 | (31.5) |
| Boat Launch | 070 | 19,290 | - | 134,000 | 8,250 | 161,540 | | 161,540 | 25,850 | 25,482 | | |
| Revenues | 070 | | | | | | 157,000 | (157,000) | (93,000) | (80,000) | | |
| | | | | | | | | | | | 524.9 | 1.4 |
| | | | | | | | | | | | 68.8 | 16.3 |
| Grand Totals | | 917,049 | 1,752 | 195,500 | 704,305 | 1,818,608 | 402,975 | 1,415,631 | 1,309,585 | 1,271,528 | 8.1 | 3.0 |

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2008

| <u>Department</u> | <u>Description</u> | <u>Quant</u> | <u>Special Equip (Note)</u> | <u>Other</u> | <u>Capital Outlay</u> |
|-------------------|---|--------------|-----------------------------|----------------|-----------------------|
| Parks | Utility vehicle w/plow & cab | 1 | | 19,000 | 19,000 |
| Administation | Fork lift (used) | 1 | | 14,000 | 14,000 |
| | Service utility body and integrated tools | 1 | | 13,000 | 13,000 |
| | Vehicle - Parks staff | 1 | | 15,500 | 15,500 |
| Boat Landings | Rehab Butte des Morts boat landing | 1 | | 134,000 | 134,000 |
| | | <u>5</u> | <u>-</u> | <u>195,500</u> | <u>195,500</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> |
|-----------------------------------|---------------------|---------------------|---------------------|-------------------|
| PLANNING & ENVIRONMENT | | | | |
| Register of Deeds | \$ 479,769 | \$ 1,005,100 | \$ - | \$ (525,331) |
| Planning | 1,042,157 | 475,868 | - | 566,289 |
| Tax Lister | 154,976 | 800 | (45,000) | 109,176 |
| Land Records Modernization | 338,612 | 265,300 | (73,312) | - |
| Land & Water Conservation | 1,029,940 | 596,711 | - | 433,229 |
| | <u>\$ 3,045,454</u> | <u>\$ 2,343,779</u> | <u>\$ (118,312)</u> | <u>\$ 583,363</u> |

REGISTER OF DEEDS

Department: 100-080 Fund: General Fund
2008 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.

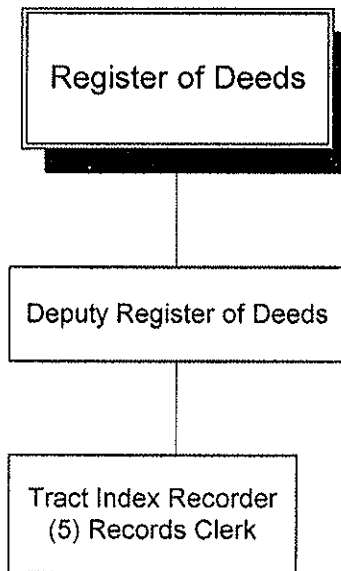
UCC: File and provide copies of all Realty related Uniform Commercial Code documents; maintain and provide copies and searches for all additional filings prior to July 1, 2001.

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
2008 BUDGET NARRATIVE**

DEPARTMENT HEAD:

Julie Pagel

TELEPHONE: 236-4887

LOCATION:

**Winnebago County Courthouse
415 Jackson Street
Oshkosh, WI 54901**

2007 ACCOMPLISHMENTS:

- 1. Back-indexed and scanned over 100,000 existing vital records (approximately 50% completed) in addition to entering new land and vital records.**
- 2. Continued to increase number of off-site internet access contracts.**
- 3. Imported 10 years worth of land record documents into computer system to provide more comprehensive information to our customers and ensure preservation in the event of disaster recovery.**
- 4. Installed plat scanner and imported plats into computer system for easier access and preservation.**

2008 GOALS AND OBJECTIVES:

- 1. Continue imaging and back-indexing vital records for historical preservation and disaster recovery.**
- 2. Continue to increase off-site internet access contracts.**
- 3. Continue to promote e-recording to save postage costs and provide greater customer service.**
- 4. Explore options available to "clean up" existing hard-to-read, poorly imaged documents.**
- 5. Begin conversion of land records on paper and diazo cards to CD format to import into computer system to ensure preservation and provide more information for customers.**

REGISTER OF DEEDS

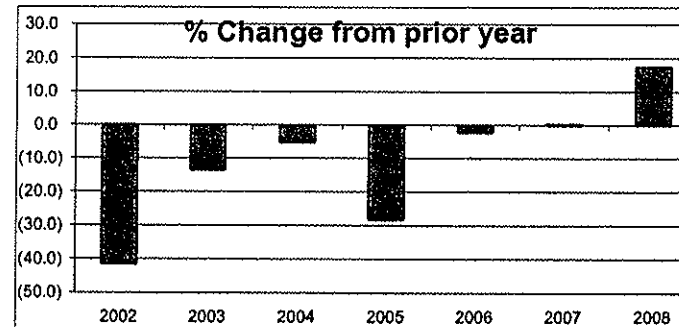
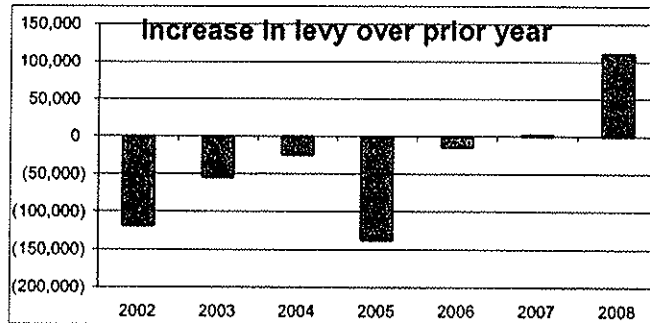
2008 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| Full Time | 9 | 8 | 8 | 9 | 9 | 9 | 9 | 8 | 8 | 8 |
| Part Time | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 9 | 8 | 8 | 9 | 9 | 9 | 9 | 8 | 8 | 8 |

There are no changes to the table of organization in 2008.

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 2008 is projected to be \$525,331, a decrease of \$110,995 or 17.4% under 2007. 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 decrease by \$90,000 because of declining document recordings.

Forms and copy revenue - Is projected to increase about \$5,000. There are increases in the number of Internet contracts projected.

Recording fee revenues - Are projected to decrease about \$20,000 under the 2007 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 \$18,178 due to the normal payroll increases.

Professional Services – This account will decrease by \$5,845 because the quarterly Laredo fees are decreasing while there is higher use of Tapestry.

**Financial Summary
Register of Deeds**

| Items | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 481,364 | 979,100 | 1,110,100 | 1,110,100 | 1,005,100 |
| Labor | 205,091 | 418,375 | 418,375 | 418,375 | 436,553 |
| Travel | 1,474 | 2,156 | 2,072 | 2,072 | 2,308 |
| Capital | - | - | - | - | - |
| Other Expenditures | 22,037 | 54,026 | 54,007 | 53,327 | 40,908 |
| Total Expenditures | 228,602 | 474,557 | 474,454 | 473,774 | 479,769 |
| Levy Before Adjustments | (252,761) | (504,543) | (635,646) | (636,326) | (525,331) |
| Adjustments | - | - | - | - | - |
| Net Levy After Adjustments | (252,761) | (504,543) | (635,646) | (636,326) | (525,331) |

**Winnebago County
Budget Detail - 2008
Register of Deeds**

100 - 080

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|-------------------------------|------------------|------------------|------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Taxes | 461,351 | 431,565 | 426,197 | 450,000 | 350,000 | 360,000 | 360,000 | -20.0% |
| Fees And Costs | 7,050 | 40,455 | 42,878 | 50,000 | 50,000 | 50,000 | 50,000 | 0.0% |
| Forms, Copies, Etc. | 91,157 | 74,395 | 85,674 | 90,000 | 95,000 | 95,000 | 95,000 | 5.6% |
| Recording Fees | 587,350 | 560,350 | 498,235 | 520,000 | 500,000 | 500,000 | 500,000 | -3.8% |
| Public Services | 685,556 | 675,199 | 626,787 | 660,000 | 645,000 | 645,000 | 645,000 | -2.3% |
| Forms, Copies, Etc. | 0 | 3 | 0 | 0 | 0 | 0 | 0 | NA |
| Recording Fees | 177 | 500 | 228 | 100 | 100 | 100 | 100 | 0.0% |
| Interfund Revenues | 177 | 503 | 228 | 100 | 100 | 100 | 100 | 0.0% |
| Other Miscellaneous Revenues | 0 | 2,120 | 0 | 0 | 0 | 0 | 0 | NA |
| Miscellaneous Revenues | 0 | 2,120 | 0 | 0 | 0 | 0 | 0 | NA |
| TOTAL REVENUES | 1,147,085 | 1,109,387 | 1,053,212 | 1,110,100 | 995,100 | 1,005,100 | 1,005,100 | -9.5% |
| Regular Pay | 267,275 | 280,603 | 266,317 | 279,326 | 289,108 | 289,108 | 289,108 | 3.5% |
| Wages | 267,275 | 280,603 | 266,317 | 279,326 | 289,108 | 289,108 | 289,108 | 3.5% |
| Fringe Benefits | 127,072 | 142,242 | 135,170 | 139,049 | 147,445 | 147,445 | 147,445 | 6.0% |
| Fringes | 127,072 | 142,242 | 135,170 | 139,049 | 147,445 | 147,445 | 147,445 | 6.0% |
| Total Labor Costs | 394,347 | 422,844 | 401,487 | 418,375 | 436,553 | 436,553 | 436,553 | 4.3% |
| Registration & Tuition | 240 | 200 | 390 | 400 | 450 | 450 | 450 | 12.5% |
| Automobile Allowance | 483 | 479 | 651 | 1,300 | 1,300 | 1,300 | 1,300 | 0.0% |
| Meals | 48 | 27 | 50 | 0 | 0 | 0 | 0 | NA |
| Lodging | 372 | 248 | 434 | 372 | 558 | 558 | 558 | 50.0% |
| Other Travel Exp | 25 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Travel | 1,168 | 954 | 1,525 | 2,072 | 2,308 | 2,308 | 2,308 | 11.4% |
| Other Equipment | 0 | 54,631 | 0 | 0 | 0 | 0 | 0 | NA |
| Capital | 0 | 54,631 | 0 | 0 | 0 | 0 | 0 | NA |

**Winnebago County
Budget Detail - 2008
Register of Deeds**

100 - 080

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|---------------------------------|------------------|------------------|------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Office Expenses | | | | | | | | |
| Office Supplies | 2,042 | 1,879 | 1,451 | 2,500 | 2,500 | 2,000 | 2,000 | -20.0% |
| Stationery and Forms | 1,852 | 3,360 | 1,329 | 2,000 | 2,000 | 2,000 | 2,000 | 0.0% |
| Printing Supplies | 1,478 | 2,523 | 611 | 1,500 | 1,500 | 1,500 | 1,500 | 0.0% |
| Print & Duplicate | 1,366 | 0 | 0 | 1,500 | 1,000 | 0 | 0 | 0.0% |
| Postage and Box Rent | 92 | 86 | 3 | 50 | 50 | 50 | 50 | 0.0% |
| Computer Supplies | 1,058 | 0 | 750 | 500 | 500 | 500 | 500 | 0.0% |
| Computer Software | 0 | 675 | 0 | 0 | 0 | 0 | 0 | NA |
| Subscriptions | 0 | 105 | 117 | 150 | 150 | 150 | 150 | 0.0% |
| Membership Dues | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 0.0% |
| Operating Expenses | | | | | | | | |
| Telephone | 1,959 | 1,725 | 1,477 | 2,000 | 1,600 | 1,600 | 1,600 | -20.0% |
| Small Equipment | 396 | 861 | 1,128 | 700 | 500 | 500 | 500 | -28.6% |
| Meals-Other | 0 | 0 | 44 | 50 | 1 | 1 | 1 | -98.0% |
| Contractual Services | | | | | | | | |
| Equipment Repairs | 8,127 | 8,339 | 3,611 | 8,500 | 5,000 | 5,000 | 5,000 | -41.2% |
| Professional Service | 905 | 8,210 | 7,605 | 14,945 | 9,100 | 9,100 | 9,100 | -39.1% |
| Microfilming Services | 892 | 1,260 | 1,688 | 1,000 | 1,000 | 1,000 | 1,000 | 0.0% |
| Insurance | | | | | | | | |
| Prop & Liab Insurance | 30 | 15 | 0 | 30 | 30 | 30 | 30 | 0.0% |
| Operating Licenses & Fees | 40 | 20 | 0 | 50 | 50 | 50 | 50 | 0.0% |
| Interfund Expenses | | | | | | | | |
| Print & Duplicate | 2,848 | 2,832 | 2,427 | 2,000 | 2,000 | 2,000 | 2,000 | 0.0% |
| Postage and Box Rent | 14,353 | 13,338 | 12,257 | 14,000 | 13,000 | 13,000 | 13,000 | -7.1% |
| Equipment Repairs | 858 | 792 | 976 | 858 | 858 | 858 | 858 | 0.0% |
| Prop. & Liab. Insurance | 1,212 | 1,271 | 0 | 894 | 1,469 | 1,469 | 1,469 | 64.3% |
| Other Operating Expenses | 39,608 | 47,391 | 35,573 | 53,327 | 42,408 | 40,908 | 40,908 | -23.3% |
| TOTAL EXPENSES | 435,124 | 525,820 | 438,586 | 473,774 | 481,269 | 479,769 | 479,769 | 1.3% |
| LEVY BEFORE ADJUSTMENTS | (711,961) | (583,567) | (614,626) | (636,326) | (513,831) | (525,331) | (525,331) | -17.4% |

PLANNING

Department: 100-086 to 089 Fund: General Fund
2008 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.

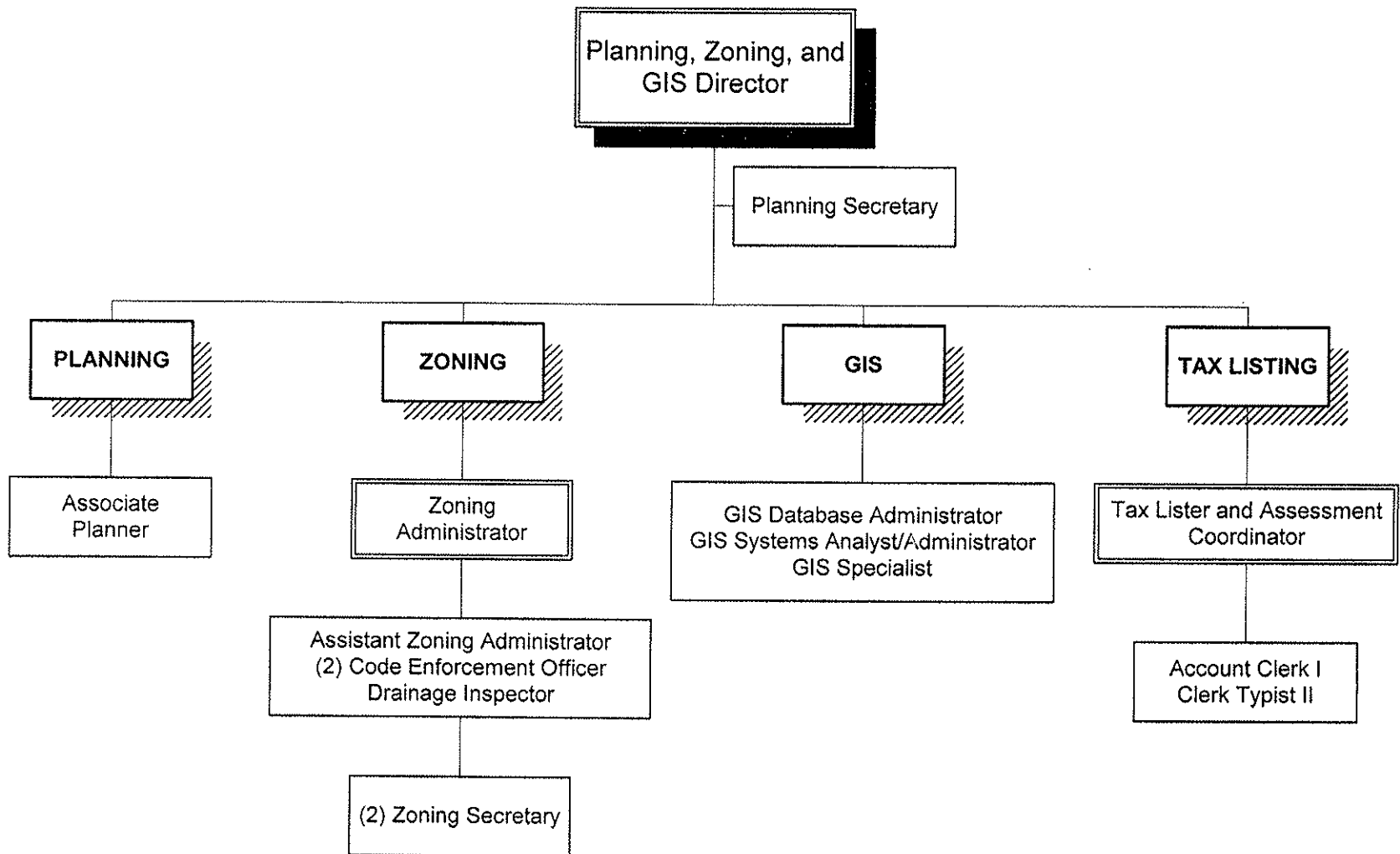
GEOGRAPHIC INFORMATION SYSTEM (GIS) To maintain the GIS database and provide data to all users.

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
2008 BUDGET NARRATIVE

DEPARTMENT HEAD: Jerry Bougie
LOCATION: Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54901

Telephone: 236-4839

2007 ACCOMPLISHMENTS:

Planning

1. Coordinated updates of the Winnebago County Comprehensive Plan with Towns.
2. Began implementation of the programs and recommendations in the Winnebago County Comprehensive Plan.

GIS

1. Completed the development of an automated procedure in producing PDF maps, for maintaining copyright status of GIS layers that have been updated within the WINGS Project
2. Completed the creation of GEO-PDF files for specialty GIS applications relating to Emergency Management, Sheriff's Department, Parks and any other potential department that has GIS needs.
3. Implemented action items listed in State approved Land Records Plan.

Zoning

1. Initiated re-write of Adult Entertainment Overlay section of Zoning Ordinance.
2. Successfully inventoried all private on-site septic systems as mandated by State.
3. Implemented Winnebago County Comprehensive Plan where all land use related decisions made by this department must comply with plan.

Property Lister

1. Completed municipal work rolls for all (18) municipalities by March 2007. We have maintained this exceptional time frame for the past six years.
2. Collaborated with software vendors to include not only real estate parcels, but also personal property accounts on Special Assessments & Charges files. This will allow municipalities to charge special amounts on the personal property accounts, including occupational taxes, via the tax bill, alleviating them of the painstaking efforts to bill and collect said monies directly from the municipality.
3. Ongoing integration of program for electronic downloading and uploading of assessment rolls and special assessments & charges files into annual municipal functions, which includes assisting and working with multiple vendors, assessors, clerks and treasurers.
4. Created future parcels and information on splits for 2008 and provided current 2007 and future 2008 parcel information to GIS for mapping and internet use.
5. Continued advancement towards uniformity of parcel addresses with GIS and Planning addressing and continued updating of mailing addresses per the municipalities
6. Cut budget labor costs concerning Clerk Typist II position.

2008 GOALS & OBJECTIVES:

Planning

- 1. Continue 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 of comprehensive revision of County Zoning Ordinance.**
- 3. Conduct additional implementation projects listed in the Land Records Plan, including digital aerial photography of Winnebago County.**

GIS

- 1. Modify and print the updated "Official County Road Map of Winnebago County."**
- 2. Continue to explore open source software applications for interdepartmental use.**
- 3. Provide assistance to departments with GIS related analysis, data processing and mapping.**
- 4. Continue to implement the State adopted "Land Records Plan for Winnebago County."**
- 5. Continue to be a participant in a 6 county pilot project for getting 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.**

Zoning

- 1. Implement and enforce Countywide septic system maintenance program as required by State Code.**
- 2. Continue to participate in Community Rating System Insurance program resulting in continued reduction in flood insurance premiums for residents of unincorporated areas of the County.**

Property Lister

- 1. To serve the municipalities efficiently.**
- 2. To meet and exceed state mandated guidelines for work completion.**
- 3. To maintain documents on a daily basis, including 2008-2009 splits, to avoid backlogs.**
- 4. To review preliminary certified survey maps (logs), subdivisions and condominium plats in a timely manner.**
- 5. To maintain current workload with Clerk Typist II position as part-time, in lieu of full-time.**

PLANNING & ZONING

2008 BUDGET NARRATIVE HIGHLIGHTS

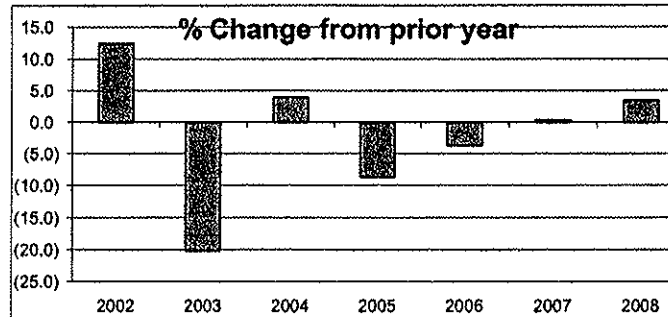
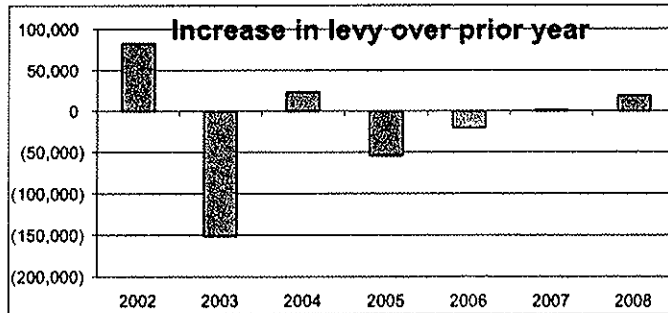
NOTE: This section contains Planning, Zoning, Geographic Information Systems (GIS), and Tax Lister. All of these areas report to the County Planner. The financial information for Planning **excludes** the Tax Lister from the totals. The Tax Lister data is shown separately because it is a special apportionment.

DEPARTMENT STAFFING (including Tax Lister):

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| 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 2008.

COUNTY LEVY PLANNING DEPT (EXCLUDING TAX LISTER): The tax levy for 2008 is \$566,289, an increase of \$18,723 or 3.4% over 2007.



SIGNIFICANT CHANGES:

Overall, the Planning and Zoning Department tax levy is up \$18,723. The most significant change relates to lower projected revenue (\$22,518) and the normal increase in wages and fringes (\$53,480). Details for other individual accounts follow below:

Revenues:

Zoning

Wisconsin Fund – Reduction in account of \$8,825 due to fewer applications expected in 2008.

Sanitation Permits - Decrease due to lower construction than past 10 year average, down by \$11,515.

Forms and Copies - Reduction in account of \$8,095 because of fewer requested certified survey maps.

Zoning Fees - Decrease due to lower construction than past 10 year average, down by \$17,410.

Inspection Fees – Increase due to septic system inspection program per state mandate, up by \$45,000.

GIS

Transfer In- This account will go up by about \$21,500 due to the offset from the Land Record Modernization department.

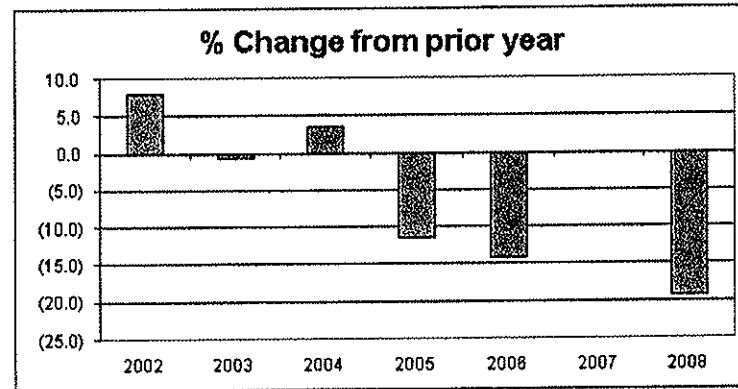
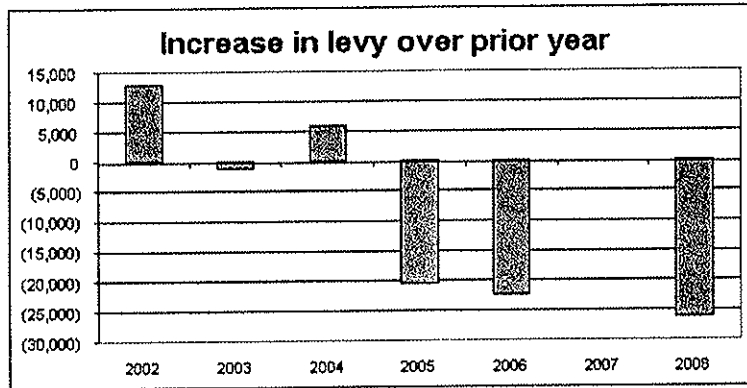
Expenses:

Zoning

Enforcement Services – Major case was settled in 2007 and additional money is not needed for 2008, down by \$5,000.

Operating Grants – Reduction in Wisconsin Fund applications, down by \$8,825.

LEVY FOR TAX LISTER: The net tax levy for this function is \$109,176, a decrease of \$26,137, or 19.3% from 2007. We applied \$45,000 of reserve funds to reduce the 2008 tax levy for the Tax Lister, in 2007 we applied \$20,000. 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 | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 150,243 | 352,989 | 453,350 | 453,350 | 475,868 |
| Labor | 460,932 | 899,467 | 929,067 | 899,067 | 952,547 |
| Travel | 1,857 | 5,258 | 6,620 | 6,620 | 5,570 |
| Capital | - | - | - | - | - |
| Other Expenditures | 22,533 | 78,241 | 95,229 | 95,229 | 84,040 |
| Total Expenditures | 485,322 | 982,966 | 1,030,916 | 1,000,916 | 1,042,157 |
| Levy Before Adjustments | 335,079 | 629,977 | 577,566 | 547,566 | 566,289 |
| Adjustments | - | - | - | - | - |
| Net Levy After Adjustments | 335,079 | 629,977 | 577,566 | 547,566 | 566,289 |

**Winnebago County
Budget Detail - 2008
Planning (Excludes Tax Lister)**
ALL

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|----------------------------------|----------------|----------------|-----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Grants | 0 | 0 | 24,994 | 0 | 0 | 0 | 0 | NA |
| Wisconsin Fund | 8,749 | 16,666 | 9,738 | 19,325 | 10,500 | 10,500 | 10,500 | -45.7% |
| Intergovernmental | 8,749 | 16,666 | 34,732 | 19,325 | 10,500 | 10,500 | 10,500 | -45.7% |
| Zoning Permits | 98,535 | 114,745 | 118,860 | 121,280 | 122,768 | 122,768 | 122,768 | 1.2% |
| Sanitation Permits | 91,190 | 79,205 | 70,325 | 97,515 | 86,000 | 86,000 | 86,000 | -11.8% |
| Storm Water Permits | 22,540 | 44,009 | 46,750 | 49,560 | 48,510 | 48,510 | 48,510 | -2.1% |
| Licenses & Permits | 212,265 | 237,959 | 235,935 | 268,355 | 257,278 | 257,278 | 257,278 | -4.1% |
| County Fines | 0 | 684 | (12,432) | 600 | 600 | 600 | 600 | 0.0% |
| Fines & Fortetures | 0 | 684 | (12,432) | 600 | 600 | 600 | 600 | 0.0% |
| Forms, Copies, Etc. | 40,106 | 40,301 | 41,082 | 51,000 | 44,655 | 44,655 | 44,655 | -12.4% |
| Zoning Fees | 69,092 | 78,905 | 69,845 | 82,570 | 64,460 | 64,460 | 64,460 | -21.9% |
| Inspection Fees | 0 | 0 | 0 | 0 | 45,000 | 45,000 | 45,000 | NA |
| Public Services | 109,198 | 119,206 | 110,927 | 133,570 | 154,115 | 154,115 | 154,115 | 15.4% |
| Forms, Copies, Etc. | 350 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| D.P. Services | 3,900 | 2,900 | 3,600 | 500 | 875 | 875 | 875 | 75.0% |
| Interfund Revenues | 4,250 | 2,900 | 3,600 | 500 | 875 | 875 | 875 | 75.0% |
| Other Transfers In | 31,000 | 71,000 | 31,000 | 31,000 | 52,500 | 52,500 | 52,500 | 69.4% |
| Other Operating Transfers | 31,000 | 71,000 | 31,000 | 31,000 | 52,500 | 52,500 | 52,500 | 69.4% |
| TOTAL REVENUES | 365,462 | 448,415 | 403,763 | 453,350 | 475,868 | 475,868 | 475,868 | 5.0% |
| Regular Pay | 628,708 | 603,021 | 640,155 | 653,433 | 677,077 | 677,077 | 677,077 | 3.6% |
| Overtime | 754 | 536 | 910 | 2,382 | 892 | 892 | 892 | -62.6% |
| Wages | 629,462 | 603,557 | 641,065 | 655,815 | 677,969 | 677,969 | 677,969 | 3.4% |
| Fringe Benefits | 221,965 | 225,690 | 244,130 | 243,252 | 274,578 | 274,578 | 274,578 | 12.9% |
| Fringes | 221,965 | 225,690 | 244,130 | 243,252 | 274,578 | 274,578 | 274,578 | 12.9% |
| Total Labor Costs | 851,427 | 829,247 | 885,195 | 899,067 | 952,547 | 952,547 | 952,547 | 5.9% |

Winnebago County
Budget Detail - 2008
Planning (Excludes Tax Lister)
 ALL

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Registration & Tuition | 2,369 | 2,793 | 1,377 | 2,115 | 1,790 | 1,790 | 1,790 | -15.4% |
| Automobile Allowance | 1,119 | 773 | 810 | 1,600 | 1,150 | 1,150 | 1,150 | -28.1% |
| Vehicle Lease | 820 | 950 | 739 | 1,080 | 1,080 | 1,080 | 1,080 | 0.0% |
| Commercial Travel | 376 | 603 | 0 | 0 | 0 | 0 | 0 | NA |
| Meals | 426 | 354 | 274 | 500 | 400 | 400 | 400 | -20.0% |
| Lodging | 1,729 | 1,404 | 965 | 1,250 | 1,075 | 1,075 | 1,075 | -14.0% |
| Other Travel Exp | 134 | 62 | 42 | 75 | 75 | 75 | 75 | 0.0% |
| Travel | 6,973 | 6,940 | 4,207 | 6,620 | 5,570 | 5,570 | 5,570 | -15.9% |
| Other Equipment | 15,000 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Capital | 15,000 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Office Expenses | | | | | | | | |
| Office Supplies | 1,105 | 1,805 | 856 | 1,400 | 4,175 | 4,175 | 4,175 | 198.2% |
| Stationery and Forms | 169 | 208 | 148 | 350 | 475 | 475 | 475 | 35.7% |
| Printing Supplies | 538 | 606 | 633 | 550 | 725 | 725 | 725 | 31.8% |
| Print & Duplicate | 2,904 | 78 | 0 | 300 | 125 | 125 | 125 | -58.3% |
| Postage and Box Rent | 11 | 34 | 23 | 100 | 50 | 50 | 50 | -50.0% |
| Computer Supplies | 2,758 | 3,303 | 2,955 | 3,350 | 300 | 300 | 300 | -91.0% |
| Computer Software | 97 | 187 | 210 | 300 | 250 | 250 | 250 | -16.7% |
| Subscriptions | 538 | 486 | 422 | 580 | 530 | 530 | 530 | -8.6% |
| Membership Dues | 847 | 1,193 | 1,245 | 1,375 | 1,275 | 1,275 | 1,275 | -7.3% |
| Publish Legal Notices | 8,597 | 8,790 | 7,326 | 8,900 | 8,650 | 8,650 | 8,650 | -2.8% |
| Photo Processing | 10 | 0 | 0 | 25 | 0 | 0 | 0 | 0.0% |
| Operating Expenses | | | | | | | | |
| Telephone | 2,857 | 2,688 | 4,787 | 3,350 | 6,300 | 6,000 | 6,000 | 79.1% |
| Food | 100 | 59 | 47 | 100 | 50 | 50 | 50 | -50.0% |
| Small Equipment | 446 | 460 | 268 | 700 | 700 | 700 | 700 | 0.0% |
| Legal Fees | 608 | 304 | (62) | 500 | 500 | 500 | 500 | 0.0% |
| Other Operating Supplies | 7 | 0 | 0 | 25 | 0 | 0 | 0 | 0.0% |
| Other Travel Exp-Other | 25 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Repairs & Maintenance | | | | | | | | |
| Maintenance - Grounds | 15 | 0 | 29 | 25 | 25 | 25 | 25 | 0.0% |
| Maintenance Supplies | | | | | | | | |
| Motor Fuel | 0 | 5 | 0 | 0 | 0 | 0 | 0 | NA |
| Contractual Services | | | | | | | | |

**Winnebago County
Budget Detail - 2008
Planning (Excludes Tax Lister)
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|---------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Vehicle Repairs | 838 | 100 | 0 | 350 | 200 | 200 | 200 | -42.9% |
| Equipment Repairs | 1,395 | 1,433 | 954 | 590 | 645 | 645 | 645 | 9.3% |
| Transcription Services | 2,135 | 2,760 | 2,202 | 3,000 | 2,500 | 2,500 | 2,500 | -16.7% |
| Data Processing | 30,019 | 8,156 | 19,356 | 0 | 0 | 0 | 0 | NA |
| Professional Service | 20,873 | 17,921 | 19,934 | 21,200 | 20,700 | 20,700 | 20,700 | -2.4% |
| Enforcement Services | 0 | 0 | 0 | 5,000 | 0 | 0 | 0 | 0.0% |
| Insurance | | | | | | | | |
| Operating Licenses & Fees | 225 | 408 | 370 | 0 | 80 | 80 | 80 | NA |
| Other Sundry & Fixed Charges | | | | | | | | |
| Operating Grants | 8,749 | 16,666 | 9,738 | 19,325 | 10,500 | 10,500 | 10,500 | -45.7% |
| Cost Allocations | | | | | | | | |
| Microfilm Services | 97 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Interfund Expenses | | | | | | | | |
| Print & Duplicate | 3,477 | 5,974 | 4,370 | 4,500 | 4,000 | 4,000 | 4,000 | -11.1% |
| Postage and Box Rent | 5,530 | 5,110 | 5,996 | 5,350 | 6,650 | 6,650 | 6,650 | 24.3% |
| Motor Fuel | 1,624 | 1,666 | 2,048 | 1,500 | 1,500 | 1,500 | 1,500 | 0.0% |
| Vehicle Repairs | 216 | 367 | 157 | 600 | 500 | 500 | 500 | -16.7% |
| Equipment Repairs | 1,320 | 1,320 | 1,353 | 1,386 | 1,287 | 1,287 | 1,287 | -7.1% |
| Microfilming Services | 9,147 | 5,495 | 931 | 0 | 0 | 0 | 0 | NA |
| Other Contract Services | 5,880 | 7,891 | 6,716 | 7,300 | 7,300 | 7,300 | 7,300 | 0.0% |
| Prop. & Liab. Insurance | 4,560 | 4,487 | 0 | 3,198 | 4,348 | 4,348 | 4,348 | 36.0% |
| Other Operating Expenses | 117,717 | 99,959 | 93,014 | 95,229 | 84,340 | 84,040 | 84,040 | -11.7% |
| TOTAL EXPENSES | 991,116 | 936,147 | 982,416 | 1,000,916 | 1,042,457 | 1,042,157 | 1,042,157 | 4.1% |
| LEVY BEFORE ADJUSTMENTS | 625,655 | 487,732 | 578,653 | 547,566 | 566,589 | 566,289 | 566,289 | 3.4% |

**Financial Summary
Tax Lister**

| Items | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 484 | 600 | 600 | 600 | 800 |
| Labor | 58,180 | 134,071 | 134,071 | 134,071 | 137,277 |
| Travel | - | 300 | 300 | 300 | 200 |
| Capital | - | - | - | - | - |
| Other Expenditures | 12,003 | 20,605 | 20,605 | 20,605 | 17,499 |
| Total Expenditures | 70,183 | 154,976 | 154,976 | 154,976 | 154,976 |
| Levy Before Adjustments | 69,699 | 154,376 | 154,376 | 154,376 | 154,176 |
| Adjustments | (10,000) | (20,000) | (20,000) | (20,000) | (45,000) |
| Net Levy After Adjustments | 59,699 | 134,376 | 134,376 | 134,376 | 109,176 |

**Winnebago County
Budget Detail - 2008**

Tax Lister

100 - 089

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Forms, Copies, Etc. | 1,005 | 1,442 | 1,049 | 600 | 600 | 800 | 800 | 33.3% |
| Public Services | 1,005 | 1,442 | 1,049 | 600 | 600 | 800 | 800 | 33.3% |
| TOTAL REVENUES | 1,005 | 1,442 | 1,049 | 600 | 600 | 800 | 800 | 33.3% |
| Regular Pay | 85,631 | 84,731 | 85,540 | 99,931 | 103,216 | 103,216 | 103,216 | 3.3% |
| Wages | 85,631 | 84,731 | 85,540 | 99,931 | 103,216 | 103,216 | 103,216 | 3.3% |
| Fringe Benefits | 30,663 | 26,561 | 27,447 | 34,140 | 34,061 | 34,061 | 34,061 | -0.2% |
| Fringes | 30,663 | 26,561 | 27,447 | 34,140 | 34,061 | 34,061 | 34,061 | -0.2% |
| Total Labor Costs | 116,294 | 111,292 | 112,986 | 134,071 | 137,277 | 137,277 | 137,277 | 2.4% |
| Registration & Tuition | 0 | 0 | 0 | 75 | 50 | 50 | 50 | -33.3% |
| Automobile Allowance | 0 | 0 | 0 | 75 | 50 | 50 | 50 | -33.3% |
| Meals | 0 | 0 | 0 | 75 | 50 | 50 | 50 | -33.3% |
| Lodging | 0 | 0 | 0 | 75 | 50 | 50 | 50 | -33.3% |
| Travel | 0 | 0 | 0 | 300 | 200 | 200 | 200 | -33.3% |
| Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Office Expenses | | | | | | | | |
| Office Supplies | 1,632 | 4,127 | 417 | 4,500 | 4,000 | 4,000 | 4,000 | -11.1% |
| Printing Supplies | 391 | 226 | 168 | 600 | 600 | 600 | 600 | 0.0% |
| Computer Software | 1,184 | 1,184 | 1,415 | 2,385 | 0 | 0 | 0 | 0.0% |
| Subscriptions | (0) | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Membership Dues | 40 | 40 | 0 | 40 | 60 | 60 | 60 | 50.0% |
| Photo Processing | (2,975) | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Operating Expenses | | | | | | | | |
| Telephone | 844 | 791 | 806 | 800 | 815 | 815 | 815 | 1.9% |
| Food | 150 | 149 | 149 | 150 | 150 | 150 | 150 | 0.0% |

Winnebago County
Budget Detail - 2008
Tax Lister
100 - 089

| <u>Description</u> | <u>2004 ACTUAL</u> | <u>2005 ACTUAL</u> | <u>2006 ACTUAL</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 REQUEST BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> | <u>% Change From 2007 Adopted to 2008 Adopted</u> |
|---------------------------------|------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Small Equipment | 0 | 0 | 0 | 300 | 300 | 300 | 300 | 0.0% |
| Contractual Services | | | | | | | | |
| Equipment Repairs | 1,497 | 1,497 | 1,165 | 1,370 | 75 | 75 | 75 | -94.5% |
| Data Processing | 7,325 | 7,675 | 7,401 | 7,625 | 8,025 | 8,025 | 8,025 | 5.2% |
| Interfund Expenses | | | | | | | | |
| Office Supplies | 0 | 0 | 0 | 0 | 875 | 875 | 875 | NA |
| Print & Duplicate | 1,560 | 1,346 | 1,704 | 1,700 | 1,800 | 1,800 | 1,800 | 5.9% |
| Postage and Box Rent | 53 | 39 | 40 | 100 | 100 | 100 | 100 | 0.0% |
| Computer Supplies | 350 | 286 | 400 | 400 | 0 | 0 | 0 | 0.0% |
| Equipment Repairs | 363 | 363 | 330 | 330 | 297 | 297 | 297 | -10.0% |
| Prop. & Liab. Insurance | 540 | 505 | 0 | 305 | 402 | 402 | 402 | 31.8% |
| Other Operating Expenses | 12,955 | 18,229 | 13,994 | 20,605 | 17,499 | 17,499 | 17,499 | -15.1% |
| TOTAL EXPENSES | 129,248 | 129,521 | 126,980 | 154,976 | 154,976 | 154,976 | 154,976 | 0.0% |
| LEVY BEFORE ADJUSTMENTS | 128,244 | 128,078 | 125,931 | 154,376 | 154,376 | 154,176 | 154,176 | -0.1% |

PLANNING PROGRAM BUDGETS

| COST CENTER NAME | NUMBER | LABOR | TRAVEL & MEETINGS | CAPITAL | OTHER EXPENSES | TOTAL EXPENSES | REVENUES | TOTALS BY YEAR | | | ANNUAL PERCENT INCREASES | | |
|---------------------|--------|------------------|----------------------|----------|-------------------|-------------------|----------|-----------------|-----------------|-----------------|-----------------------------|----------------------|--|
| | | | | | | | | 2008 ADOPTED | 2007 ADOPTED | 2006 ADOPTED | 2008 OVER 2007 | 2007 OVER 2006 | |
| PLANNING | | | | | | | | | | | | | |
| Planning | 086 | 307,036 | 1,375 | - | 7,954 | 316,365 | | 316,365 | 301,350 | 310,892 | 5.0 | (3.0) | |
| Revenues | 086 | | | | | | - | - | - | - | N/A | N/A | |
| Zoning | 087 | 468,322 | 2,895 | - | 71,690 | 542,907 | | 542,907 | 525,705 | 524,185 | 3.3 | 0.3 | |
| Revenues | 087 | | | | | | 404,443 | (404,443) | (404,850) | (428,110) | (0.1) | (5.4) | |
| GIS | 088 | 177,189 | 1,300 | - | 4,396 | 182,885 | | 182,885 | 173,861 | 195,456 | 5.2 | (11.0) | |
| Revenues | 088 | | | | | | 71,425 | (71,425) | (48,500) | (56,250) | 47.3 | (13.8) | |
| Tax Lister | 089 | 137,277 | 200 | - | 17,499 | 154,976 | | 154,976 | 154,976 | 155,913 | - | (0.6) | |
| Revenues | 089 | | | | | | 800 | (800) | (600) | (600) | 33.3 | - | |
| Grand Totals | | 1,089,824 | 5,770 | - | 101,539 | 1,197,133 | | 720,465 | 701,942 | 701,286 | 2.6 | 0.1 | |

LAND RECORDS MODERNIZATION FUND

2008 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 a decrease of \$15,000 to more closely reflect recent history.

Cost Share Municipalities - This account is increased by \$60,000 because the cost of doing an aerial photography project in conjunction with other municipalities will be charged out to the other districts.

Expense:

Other Equipment - Purchase of plotter was done in 2007 no purchases planned for 2008 decrease of \$28,350.

Computer Software - Purchase of custom GIS software was not done in 2007 leading to the decrease of \$22,000.

Ground Maintenance - Capturing of all public land survey corners have been completed in 2007, reduction of \$75,500.

Data Processing - Cost of software support for GIS has been reduced by \$4,951.

Computer Software - Purchase of custom GIS software was not done in 2007 leading to the decrease of \$22,000.

Professional Services - Increase of \$84,000 because of a planned aerial photo flight.

Microfilming Services - Increase of \$75,000 because of a converting prior data to CD format so that it can be converted to imaging.

Other transfer out - Increase of \$21,500 to cover the cost of land records expenses relating to GIS.

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 | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 103,634 | 205,300 | 220,300 | 220,300 | 265,300 |
| Labor | - | - | - | - | - |
| Travel | 175 | 300 | 300 | 300 | 300 |
| Capital | - | 28,350 | 28,350 | 28,350 | - |
| Other Expenditures | 140,690 | 262,610 | 262,485 | 262,485 | 338,312 |
| Total Expenditures | 140,865 | 291,260 | 291,135 | 291,135 | 338,612 |
| Levy Before Adjustments | 37,231 | 85,960 | 70,835 | 70,835 | 73,312 |
| Adjustments | (37,231) | (85,960) | (70,835) | (70,835) | (73,312) |
| Net Levy After Adjustments | - | - | - | - | - |

**Winnebago County
Budget Detail - 2008
Land Records Modernization
100 - 081**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|-----------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Grants | 300 | 14,889 | 300 | 300 | 300 | 300 | 300 | 0.0% |
| Intergovernmental | 300 | 14,889 | 300 | 300 | 300 | 300 | 300 | 0.0% |
| Recording Fees | 232,275 | 215,720 | 185,975 | 195,000 | 180,000 | 180,000 | 180,000 | -7.7% |
| Public Services | 232,275 | 215,720 | 185,975 | 195,000 | 180,000 | 180,000 | 180,000 | -7.7% |
| Cost Share - Municipalities | 0 | 0 | 0 | 0 | 0 | 60,000 | 60,000 | NA |
| Intergovernmental Services | 0 | 0 | 0 | 0 | 0 | 60,000 | 60,000 | NA |
| Recording Fees | 75 | 130 | 52 | 0 | 0 | 0 | 0 | NA |
| Interfund Revenues | 75 | 130 | 52 | 0 | 0 | 0 | 0 | NA |
| Interest-Investments | 11,793 | 16,482 | 29,219 | 25,000 | 25,000 | 25,000 | 25,000 | 0.0% |
| Interest on Investments | 11,793 | 16,482 | 29,219 | 25,000 | 25,000 | 25,000 | 25,000 | 0.0% |
| TOTAL REVENUES | 244,443 | 247,221 | 215,546 | 220,300 | 205,300 | 265,300 | 265,300 | 20.4% |
| Wages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Fringes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Total Labor Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Registration & Tuition | 0 | 0 | 220 | 225 | 225 | 225 | 225 | 0.0% |
| Automobile Allowance | 0 | 0 | 80 | 75 | 75 | 75 | 75 | 0.0% |
| Travel | 0 | 0 | 300 | 300 | 300 | 300 | 300 | 0.0% |
| Other Equipment | 0 | 34,309 | 19,787 | 28,350 | 0 | 0 | 0 | 0.0% |
| Capital | 0 | 34,309 | 19,787 | 28,350 | 0 | 0 | 0 | 0.0% |
| Office Expenses | | | | | | | | |
| Print & Duplicate | 0 | 0 | 3,435 | 2,500 | 3,000 | 3,000 | 3,000 | 20.0% |
| Computer Software | 573 | 0 | 47,700 | 25,000 | 3,000 | 3,000 | 3,000 | -88.0% |
| Operating Expenses | | | | | | | | |

**Winnebago County
Budget Detail - 2008
Land Records Modernization
100 - 081**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Small Equipment | 13,048 | 19,791 | 5,401 | 5,200 | 2,400 | 2,400 | 2,400 | -53.8% |
| Contractual Services | | | | | | | | |
| Equipment Repairs | 0 | 0 | 418 | 832 | 800 | 800 | 800 | -3.8% |
| Grounds Maintenance | 82,109 | 66,544 | 61,860 | 78,500 | 3,000 | 3,000 | 3,000 | -96.2% |
| Data Processing | 50,000 | 45,000 | 45,995 | 81,076 | 76,125 | 76,125 | 76,125 | -6.1% |
| Professional Service | 5,269 | 35,328 | 8,958 | 38,000 | 62,000 | 122,000 | 122,000 | 221.1% |
| Microfilming Services | 26,575 | 0 | 0 | 0 | 75,000 | 75,000 | 75,000 | NA |
| Other Sundry & Fixed Charges | | | | | | | | |
| Operating Grants | 26,393 | 3,855 | 0 | 0 | 0 | 0 | 0 | NA |
| Interfund Expenses | | | | | | | | |
| Prop. & Liab. Insurance | 360 | 565 | 0 | 377 | 487 | 487 | 487 | 29.2% |
| Other Operating Transfers | | | | | | | | |
| Other Transfers Out | 31,000 | 71,000 | 31,000 | 31,000 | 52,500 | 52,500 | 52,500 | 69.4% |
| Other Operating Expenses | <u>235,328</u> | <u>242,083</u> | <u>204,767</u> | <u>262,485</u> | <u>278,312</u> | <u>338,312</u> | <u>338,312</u> | <u>28.9%</u> |
| TOTAL EXPENSES | <u>235,328</u> | <u>276,392</u> | <u>224,854</u> | <u>291,135</u> | <u>278,612</u> | <u>338,612</u> | <u>338,612</u> | <u>16.3%</u> |
| LEVY BEFORE ADJUSTMENTS | <u>(9,116)</u> | <u>29,171</u> | <u>9,308</u> | <u>70,835</u> | <u>73,312</u> | <u>73,312</u> | <u>73,312</u> | <u>3.5%</u> |

LAND & WATER CONSERVATION

Department: 100-082 to 083 Fund: General Fund
2008 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 & WATER RESOURCE MANAGEMENT Land and water resource assessments, inventories, management plans, training and information and education services provided to landowners on individual land parcels and units of government for site specific and regional concerns. Complete, maintain and revise the State mandated, Winnebago County Land and Water Resource Management Plan.

RESOURCE PLAN REVIEWS Review stormwater management, surface drainage, and erosion control plans related to residential and agricultural land development projects and issue erosion control and livestock waste management permits and conduct onsite inspections of installed practices. These services are provided in accordance with the County Livestock Waste Management ordinance and State mandated Stormwater / Erosion Control ordinance. Provide State mandated Stormwater compliance permit and stormwater credit service for all required county owned properties.

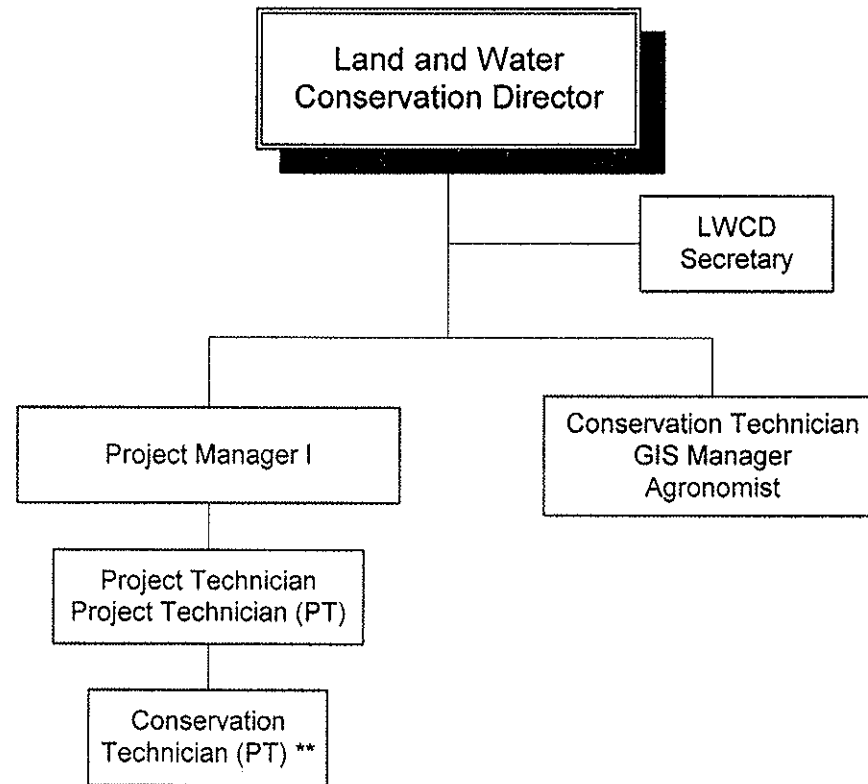
DESIGN & CONSTRUCTION MANAGEMENT Design, cost estimation, layout, and construction management services for "best management" practices installed to improve and protect surface and ground water quality; prevent soil erosion; manage stormwater runoff; protect and expand woodland resources; restore and enhance wetlands and upland habitat and protect and restore stream banks and shorelands. This includes the administration and delivery of the USDA/WI Conservation Reserve Enhancement Program and the State mandated Agricultural Performance Standards and Prohibitions.

Grants Administration:

SOIL & WATER RESOURCE MANAGEMENT PROGRAM - source: WDATCP & WDNR, \$635,000 for staff support and cost sharing the installation of pollution abatement and water quality protection practices throughout the county. This includes \$188,000 for payments to landowners participating in two Priority Watershed Projects in Winnebago County.

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
2008 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

2007 ACCOMPLISHMENTS:

1. Technical assistance services provided on 36 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 883 times for individuals, 576 times for groups, and 285 times for units of government.
3. Approximately 196 cost-share contracts with landowners were processed, accounting for \$225,000 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 \$392,000 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 18,640 acres of cropland and providing an estimated \$105,000 in tax credits for county participants.
7. Completed Memorandum of Understanding with WDNR for the implementation and enforcement of the State Agricultural Performance Standards and Prohibitions. Began formal implementation of Ag Performance Standards in accordance with NR 151 and DATCP 50.

8. Completed the first LWCD / GIS generated 2007 Winnebago County Plat Book for sale to the public.
9. Installed a Shoreline Restoration Demonstration Project in the Village of Winneconne. Held the First Annual Shoreline Expo assisting over 200 riparian landowners.
10. Issued, 70 Erosion Control Ordinance (SECO) Permits and 25 Livestock Waste Management Permits, generating \$17,200 in revenue.
11. 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.
12. Coordinated and Administered the sale of 115,000 trees, 27,000 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.
13. 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.

2008 GOALS & OBJECTIVES:

1. Secure \$498,000 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. Create a GIS based recording system of landowner compliance with the Agricultural Performance Standards and Prohibitions and Staff Asst. Logs.
5. Continue implementation of the Agricultural Performance Standards as identified in the Winnebago County LWRMP and required by the State Law.
6. Begin conducting EC Permit inspections and develop and initiate a remote access computer to drive a seamless EC Permit inspection system. 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 and finalize the Targeted Runoff Management Grant.

LAND & WATER CONSERVATION

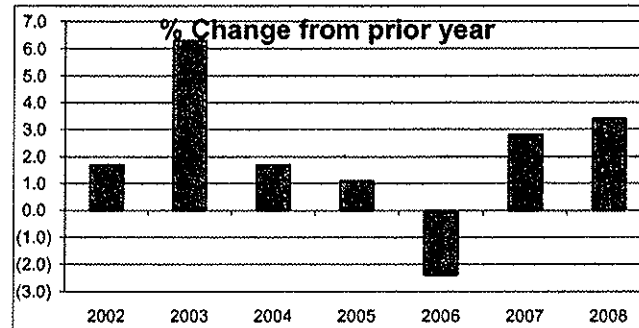
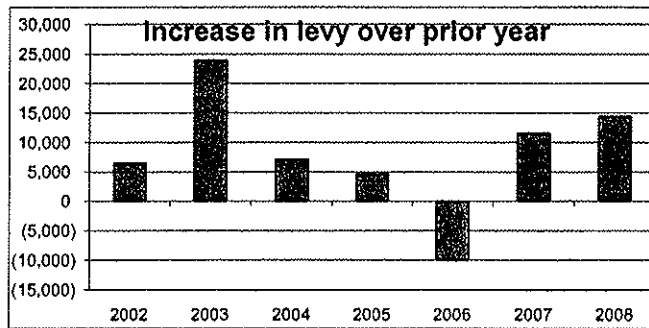
2008 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| Full Time | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 7 | 7 | 7 |
| Part Time | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 |
| Total | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |

There are no changes in the table of organization for 2008.

COUNTY LEVY: The tax levy for 2008 is \$433,229, an increase of \$14,409 or 3.4% over 2007.



SIGNIFICANT CHANGES:

Overall, labor costs are up because of under budgeting 2007. Revenues will be up because additional grant funding will be available in 2008. The operating grants expense will be up by an equal amount. Significant items are explained below:

REVENUES:

Grant revenue – Increase of \$66,190 due to an increase in the cost share grant award.

Erosion Control Permits - This account is new and is increased by \$13,650 because Erosion Control permits are now being separated into this account.

Inspection Fees – This account will increase \$18,000 because this year the Land and Water department will be doing the inspections instead of an outside contractor.

Other Public Charges - This account has decreased by \$6,800 because Erosion Control permits are separated into another account.

EXPENSES:

Wages and Fringes - These accounts will increase by \$44,378, normal wage and fringe increases.

Operating grants – This expense will go up because of the explanations listed under grant revenue. Total increase in this account will be about \$59,000.

**Financial Summary
Land & Water Conservation**

| Items | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 47,481 | 447,494 | 502,929 | 502,929 | 596,711 |
| Labor | 242,739 | 487,959 | 489,606 | 467,606 | 511,984 |
| Travel | 1,829 | 3,410 | 3,940 | 3,940 | 4,440 |
| Capital | - | - | - | - | - |
| Other Expenditures | 82,230 | 405,206 | 454,755 | 450,203 | 513,516 |
| Total Expenditures | 326,798 | 896,575 | 948,301 | 921,749 | 1,029,940 |
| Levy Before Adjustments | 279,318 | 449,081 | 445,372 | 418,820 | 433,229 |
| Adjustments | - | - | - | - | - |
| Net Levy After Adjustments | 279,318 | 449,081 | 445,372 | 418,820 | 433,229 |

**Winnebago County
Budget Detail - 2008
Land & Water Conservation
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|-------------------------|-----------------------|-----------------------|-----------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Grants | 309,876 | 524,283 | 292,284 | 462,101 | 528,291 | 528,291 | 528,291 | 14.3% |
| Intergovernmental | <u>309,876</u> | <u>524,283</u> | <u>292,284</u> | <u>462,101</u> | <u>528,291</u> | <u>528,291</u> | <u>528,291</u> | <u>14.3%</u> |
| EC Permits | 0 | 0 | 0 | 0 | 13,650 | 13,650 | 13,650 | NA |
| Licenses & Permits | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>13,650</u> | <u>13,650</u> | <u>13,650</u> | <u>NA</u> |
| Forms, Copies, Etc. | 11 | 92 | 67 | 50 | 25 | 25 | 25 | -50.0% |
| Inspection Fees | 0 | 0 | 0 | 0 | 18,000 | 18,000 | 18,000 | NA |
| Drainage Plan Reviews | 400 | 300 | 150 | 0 | 0 | 0 | 0 | NA |
| Other Public Charges | 18,222 | 28,674 | 14,330 | 21,400 | 14,600 | 14,600 | 14,600 | -31.8% |
| Public Services | <u>18,633</u> | <u>29,065</u> | <u>14,547</u> | <u>21,450</u> | <u>32,625</u> | <u>32,625</u> | <u>32,625</u> | <u>52.1%</u> |
| Conservation Services | 166 | 222 | 176 | 0 | 0 | 0 | 0 | NA |
| Conservation Services | 0 | 0 | 0 | 9,678 | 12,445 | 12,445 | 12,445 | 28.6% |
| Interfund Revenues | <u>166</u> | <u>222</u> | <u>176</u> | <u>9,678</u> | <u>12,445</u> | <u>12,445</u> | <u>12,445</u> | <u>28.6%</u> |
| Interest-Investments | 132 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Interest on Investments | <u>132</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>NA</u> |
| Rental - Equipment | 1,435 | 995 | 1,118 | 1,200 | 1,200 | 1,200 | 1,200 | 0.0% |
| Material Sales | 9,056 | 7,494 | 5,622 | 8,500 | 8,500 | 8,500 | 8,500 | 0.0% |
| Miscellaneous Revenues | <u>10,491</u> | <u>8,489</u> | <u>6,740</u> | <u>9,700</u> | <u>9,700</u> | <u>9,700</u> | <u>9,700</u> | <u>0.0%</u> |
| TOTAL REVENUES | <u>339,297</u> | <u>562,060</u> | <u>313,747</u> | <u>502,929</u> | <u>596,711</u> | <u>596,711</u> | <u>596,711</u> | <u>18.6%</u> |
| Regular Pay | 346,604 | 317,565 | 328,473 | 348,359 | 360,552 | 360,552 | 360,552 | 3.5% |
| Wages | <u>346,604</u> | <u>317,565</u> | <u>328,473</u> | <u>348,359</u> | <u>360,552</u> | <u>360,552</u> | <u>360,552</u> | <u>3.5%</u> |
| Fringe Benefits | 130,454 | 117,844 | 124,747 | 119,247 | 151,432 | 151,432 | 151,432 | 27.0% |
| Fringes | <u>130,454</u> | <u>117,844</u> | <u>124,747</u> | <u>119,247</u> | <u>151,432</u> | <u>151,432</u> | <u>151,432</u> | <u>27.0%</u> |

**Winnebago County
Budget Detail - 2008
Land & Water Conservation
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|----------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Total Labor Costs | 477,059 | 435,409 | 453,219 | 467,606 | 511,984 | 511,984 | 511,984 | 9.5% |
| Registration & Tuition | 1,658 | 2,274 | 1,055 | 1,800 | 2,300 | 2,300 | 2,300 | 27.8% |
| Automobile Allowance | 155 | 158 | 0 | 160 | 260 | 260 | 260 | 62.5% |
| Meals | 151 | 86 | 84 | 400 | 400 | 300 | 300 | -25.0% |
| Lodging | 582 | 0 | 407 | 1,500 | 1,500 | 1,500 | 1,500 | 0.0% |
| Other Travel Exp | 0 | 9 | 29 | 80 | 80 | 80 | 80 | 0.0% |
| Travel | 2,545 | 2,527 | 1,575 | 3,940 | 4,540 | 4,440 | 4,440 | 12.7% |
| Other Equipment | 0 | 0 | 7,999 | 0 | 0 | 0 | 0 | NA |
| Capital | 0 | 0 | 7,999 | 0 | 0 | 0 | 0 | NA |
| Office Expenses | | | | | | | | |
| Office Supplies | 621 | 384 | 437 | 410 | 2,210 | 2,210 | 2,210 | 439.0% |
| Stationery and Forms | 184 | 112 | 0 | 235 | 185 | 185 | 185 | -21.3% |
| Printing Supplies | 570 | 248 | 455 | 450 | 350 | 350 | 350 | -22.2% |
| Print & Duplicate | 0 | 0 | 0 | 75 | 250 | 250 | 250 | 233.3% |
| Postage and Box Rent | 106 | 131 | 18 | 310 | 370 | 370 | 370 | 19.4% |
| Computer Supplies | 2,021 | 1,092 | 1,339 | 2,500 | 600 | 600 | 600 | -76.0% |
| Computer Software | 1,580 | 1,604 | 1,924 | 2,400 | 2,400 | 2,400 | 2,400 | 0.0% |
| Advertising | 0 | 923 | 75 | 400 | 400 | 400 | 400 | 0.0% |
| Subscriptions | 277 | 174 | 150 | 250 | 250 | 200 | 200 | -20.0% |
| Membership Dues | 1,775 | 1,475 | 475 | 1,800 | 2,800 | 2,800 | 2,800 | 55.6% |
| Operating Expenses | | | | | | | | |
| Telephone | 1,692 | 1,609 | 1,642 | 1,600 | 2,300 | 2,300 | 2,300 | 43.8% |
| Agricultural Supplies | 3,639 | 1,920 | 4,955 | 3,000 | 3,000 | 3,000 | 3,000 | 0.0% |
| Food | 270 | 102 | 128 | 300 | 300 | 200 | 200 | -33.3% |
| Small Equipment | 686 | 926 | 5,576 | 2,100 | 2,100 | 2,100 | 2,100 | 0.0% |
| Premiums and Prizes | 76 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Operating Supplies | 53 | 22 | 30 | 50 | 55 | 55 | 55 | 10.0% |
| Repairs & Maintenance | | | | | | | | |
| Maintenance - Equipment | 139 | 172 | 104 | 300 | 270 | 270 | 270 | -10.0% |
| Maintenance-Vehicles | 527 | 546 | 269 | 270 | 270 | 270 | 270 | 0.0% |
| Maintenance Supplies | | | | | | | | |

**Winnebago County
Budget Detail - 2008
Land & Water Conservation
ALL**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Motor Fuel | 16 | 55 | 5 | 75 | 75 | 75 | 75 | 0.0% |
| Utilities | | | | | | | | |
| Power and Light | 75 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Contractual Services | | | | | | | | |
| Vehicle Repairs | 0 | 814 | 320 | 550 | 450 | 450 | 450 | -18.2% |
| Equipment Repairs | 30 | 30 | 226 | 700 | 700 | 700 | 700 | 0.0% |
| Other Contract Serv. | 24,161 | 20,215 | 23,653 | 26,550 | 26,650 | 26,650 | 26,650 | 0.4% |
| Insurance | | | | | | | | |
| Prop & Liab Insurance | 30 | 15 | 0 | 0 | 0 | 0 | 0 | NA |
| Operating Licenses & Fees | 40 | 20 | 29 | 100 | 700 | 700 | 700 | 600.0% |
| Other Sundry & Fixed Charges | | | | | | | | |
| Operating Grants | 149,904 | 465,227 | 215,497 | 392,785 | 451,785 | 451,785 | 451,785 | 15.0% |
| Interfund Expenses | | | | | | | | |
| Print & Duplicate | 1,099 | 1,248 | 917 | 1,550 | 1,300 | 1,300 | 1,300 | -16.1% |
| Postage and Box Rent | 684 | 719 | 459 | 850 | 1,200 | 1,200 | 1,200 | 41.2% |
| Maintenance Vehicles | 0 | 283 | 169 | 520 | 520 | 520 | 520 | 0.0% |
| Motor Fuel | 1,815 | 2,848 | 2,539 | 3,900 | 3,400 | 3,400 | 3,400 | -12.8% |
| Vehicle Repairs | 497 | 620 | 434 | 800 | 900 | 900 | 900 | 12.5% |
| Equipment Repairs | 462 | 429 | 396 | 396 | 363 | 363 | 363 | -8.3% |
| Data Processing | 3,204 | 2,900 | 2,900 | 0 | 0 | 0 | 0 | NA |
| Prop. & Liab. Insurance | 5,292 | 5,206 | 0 | 4,777 | 7,313 | 7,313 | 7,313 | 53.1% |
| Operating licenses & fees | 73 | 284 | 139 | 200 | 200 | 200 | 200 | 0.0% |
| Other Operating Expenses | <u>201,596</u> | <u>512,353</u> | <u>265,261</u> | <u>450,203</u> | <u>513,666</u> | <u>513,516</u> | <u>513,516</u> | <u>14.1%</u> |
| TOTAL EXPENSES | <u>681,200</u> | <u>950,290</u> | <u>728,054</u> | <u>921,749</u> | <u>1,030,190</u> | <u>1,029,940</u> | <u>1,029,940</u> | <u>11.7%</u> |
| LEVY BEFORE ADJUSTMENTS | <u>341,902</u> | <u>388,230</u> | <u>414,307</u> | <u>418,820</u> | <u>433,479</u> | <u>433,229</u> | <u>433,229</u> | <u>3.4%</u> |

LAND & WATER CONSERVATION PROGRAM BUDGETS

| COST CENTER NAME | NUMBER | LABOR | TRAVEL & MEETINGS | CAPITAL | OTHER EXPENSES | TOTAL EXPENSES | REVENUES | TOTALS BY YEAR | | | ANNUAL PERCENT INCREASES | | | |
|---------------------------------------|--------|----------------|----------------------|----------|-------------------|-------------------|----------------|----------------------|----------------------|----------------------|-----------------------------|----------------------|-------|-------|
| | | | | | | | | 2008 ADOPTED | 2007 ADOPTED | 2006 ADOPTED | 2008 OVER 2007 | 2007 OVER 2006 | | |
| LAND & WATER CONSERVATION | | | | | | | | | | | | | | |
| Land & Water Conservation Revenues | 0000 | 344,261 | 2,890 | - | 127,530 | 474,681 | 68,420 | 474,681 (88,420) | 443,561 (40,828) | 429,177 (28,420) | 7.0 | 3.4 | 67.6 | 43.7 |
| SWRM Revenues | 7127 | - | - | - | 164,000 | 164,000 | 164,000 | 164,000 (164,000) | 55,000 (55,000) | 60,000 (60,000) | 198.2 | (8.3) | 198.2 | (8.3) |
| Wild Life Claims Revenues | 7129 | - | - | - | 26,000 | 26,000 | 29,150 | 26,000 (29,150) | 26,000 (26,600) | 24,000 (24,200) | 0.0 | 8.3 | 9.6 | 9.9 |
| FDL - Local Revenues | 7130 | 83,862 | 775 | - | 4,101 | 88,738 | 73,678 | 88,738 (73,678) | 79,701 (71,358) | 70,887 (67,526) | 11.3 | 12.4 | 3.3 | 5.7 |
| PWR - Local Revenues | 7131 | 83,861 | 775 | - | 4,100 | 88,736 | 73,678 | 88,736 (73,678) | 79,702 (71,358) | 70,888 (67,526) | 11.3 | 12.4 | 3.3 | 5.7 |
| FDL - Nonpoint Revenues | 7140 | - | - | - | 114,655 | 114,655 | 114,655 | 114,655 (114,655) | 114,655 (114,655) | 114,655 (114,655) | 0.0 | 0.0 | 0.0 | 0.0 |
| PWR - Nonpoint Revenues | 7141 | - | - | - | 73,130 | 73,130 | 73,130 | 73,130 (73,130) | 73,130 (73,130) | 73,130 (73,130) | 0.0 | 0.0 | 0.0 | 0.0 |
| Grand Totals | | <u>511,984</u> | <u>4,440</u> | <u>-</u> | <u>513,516</u> | <u>1,029,940</u> | <u>596,711</u> | <u>433,229</u> | <u>418,820</u> | <u>407,280</u> | 3.4 | 2.8 | | |

SUMMARY BY DIVISION

| | <u>Expenses</u> | <u>Revenues</u> | <u>Adjustments</u> | <u>Levy</u> |
|-------------------------------|---------------------|---------------------|--------------------|-----------------------|
| NON-DIVISIONAL BUDGETS | | | | |
| County Board | \$ 317,625 | \$ 315 | \$ - | \$ 317,310 |
| Scholarship Program | 9,000 | 11,200 | 2,200 | - |
| Unclassified | <u>3,060,128</u> | <u>6,710,884</u> | <u>-</u> | <u>(3,650,756)</u> |
| | <u>\$ 3,386,753</u> | <u>\$ 6,722,399</u> | <u>\$ 2,200</u> | <u>\$ (3,333,446)</u> |

COUNTY BOARD

Department: 100-001 Fund: General Fund
2008 BUDGET NARRATIVE

DEPARTMENT HEAD:
LOCATION:

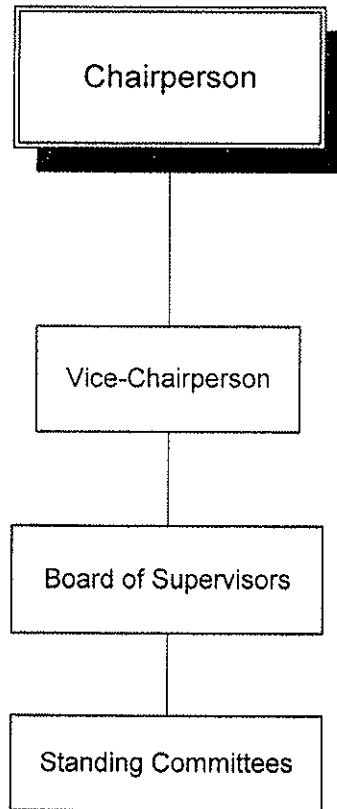
David Albrecht
Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54903

TELEPHONE: 236-4891

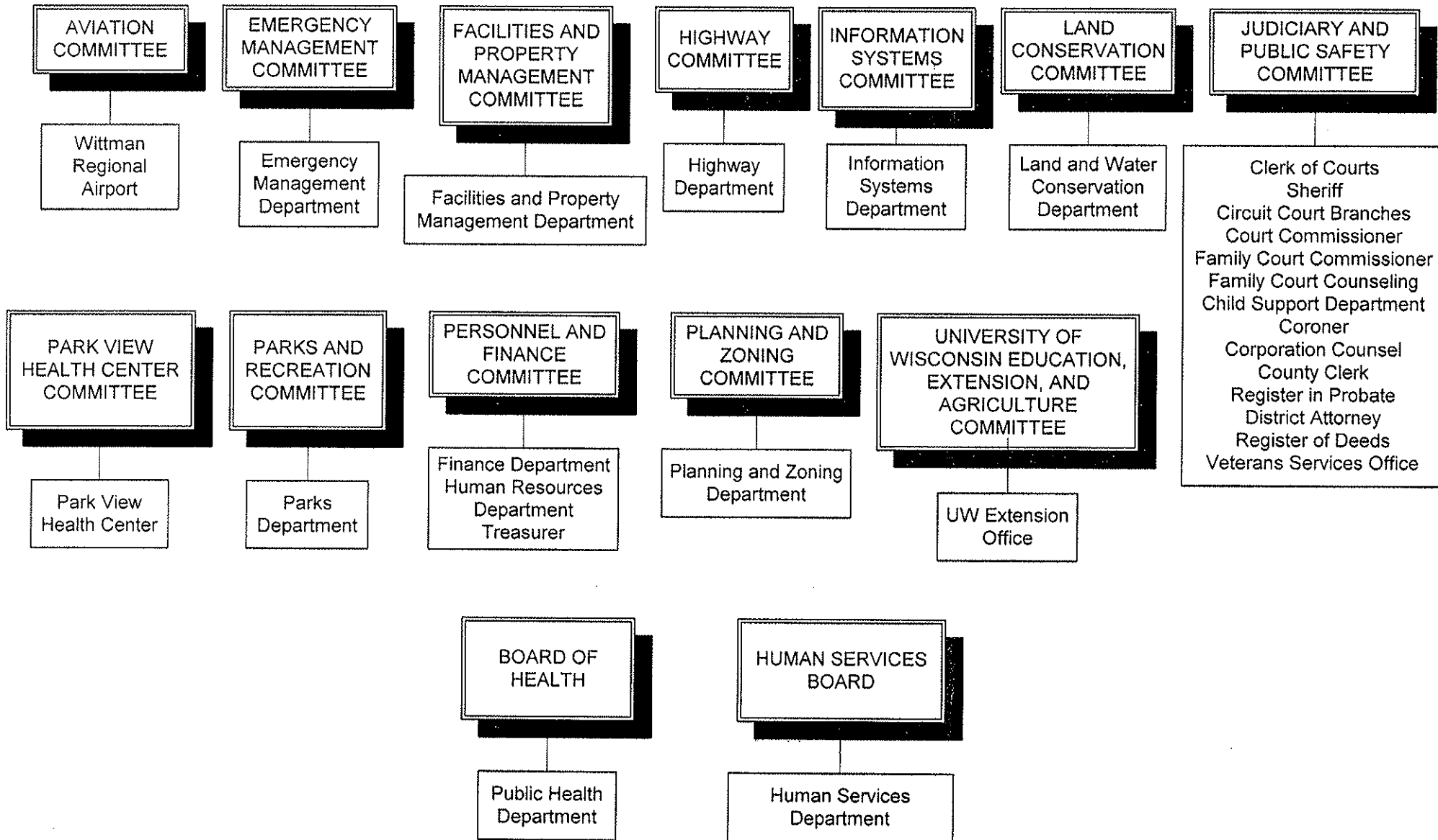
MISSION STATEMENT:

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



COUNTY BOARD COMMITTEES AND BOARDS OF JURISDICTION



COUNTY BOARD

Department: 100-001 Fund: General Fund
2008 BUDGET NARRATIVE

DEPARTMENT HEAD: David Albrecht
LOCATION: Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54903

TELEPHONE: 236-4766

2007 ACCOMPLISHMENTS:

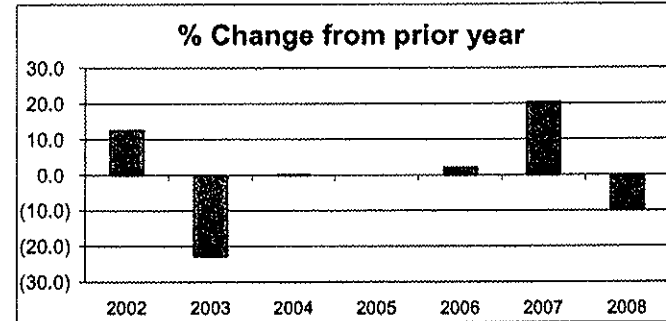
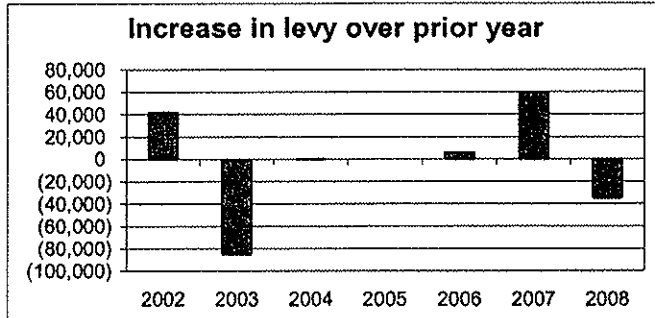
- **Facilities:**
 1. Began construction of the new Park View Health Center.
 2. Approved funding for UW Fox Valley Communication Arts Center.
 3. Approved completion of race track noise barrier at Winnebago County Fair Grounds.
- **Transportation:**
 1. Approved County Trunk Highway A study.
 2. Approved County Trunk Highway AP project.
 3. Approved County Trunk Highway E project.
 4. Approved County Trunk Highway T study.
 5. Approved County Trunk Highway Y project.
- **Communications:**
 1. Approved county wide telephone system upgrade.
 2. Approved upgrade to the Sheriff's department radio system.
- **Labor:**
 1. Approved a 3-year labor agreement with all unions and associations.

- **Board size and functions:**
 1. **Established a Temporary Committee on County Board Size to study the number of county board districts in the county.**
 2. **Established a Personnel Function Review Committee to study all county departments and their programs.**
- **Budget and Finance:**
 1. **Passed a balanced budget within the state guidelines.**
 2. **Maintained a AA2 credit rating.**

COUNTY BOARD

2008 BUDGET NARRATIVE HIGHLIGHTS

COUNTY LEVY: The 2008 tax levy is \$317,310, a decrease of \$34,905 or 9.9% under 2007.



SIGNIFICANT CHANGES:

Equipment Other – The purchase of a new voting board and the related equipment were budgeted for in 2007 at a cost of \$10,000. There were no capital purchases planned for 2008.

Small Equipment - There is \$4,000 budgeted for a infrared listening system.

Professional Services - The board voted in 2007 to add \$47,500 to this account for long range planning, none is budgeted for 2008.

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 | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 29 | 305 | 305 | 305 | 315 |
| Labor | 78,650 | 174,770 | 172,845 | 172,845 | 184,130 |
| Travel | 29,117 | 66,138 | 66,138 | 66,138 | 68,124 |
| Capital | - | 10,000 | 6,000 | 10,000 | - |
| Other Expenditures | 41,271 | 76,297 | 107,537 | 103,537 | 65,371 |
| Total Expenditures | 149,038 | 327,205 | 352,520 | 352,520 | 317,625 |
| Levy Before Adjustments | 149,009 | 326,900 | 352,215 | 352,215 | 317,310 |
| Adjustments | - | - | - | - | - |
| Net Levy After Adjustments | 149,009 | 326,900 | 352,215 | 352,215 | 317,310 |

**Winnebago County
Budget Detail - 2008
County Board**

100 - 001

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|-------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Material Sales | 0 | 0 | 132 | 0 | 0 | 0 | 0 | NA |
| Interfund Revenues | 0 | 0 | 132 | 0 | 0 | 0 | 0 | NA |
| Material Sales | 330 | 181 | 67 | 305 | 315 | 315 | 315 | 3.3% |
| Miscellaneous Revenues | 330 | 181 | 67 | 305 | 315 | 315 | 315 | 3.3% |
| TOTAL REVENUES | 330 | 181 | 199 | 305 | 315 | 315 | 315 | 3.3% |
| Elected Officials | 147,018 | 123,740 | 124,780 | 138,930 | 146,823 | 146,823 | 146,823 | 5.7% |
| Citizen Board Per Diem | 18,560 | 20,660 | 22,720 | 20,350 | 22,385 | 22,385 | 22,385 | 10.0% |
| Other Per Diem | 4,440 | 2,880 | 8,040 | 2,035 | 2,239 | 2,239 | 2,239 | 10.0% |
| Wages | 170,018 | 147,280 | 155,540 | 161,315 | 171,447 | 171,447 | 171,447 | 6.3% |
| Fringe Benefits | 12,975 | 10,172 | 11,152 | 11,530 | 12,683 | 12,683 | 12,683 | 10.0% |
| Fringes | 12,975 | 10,172 | 11,152 | 11,530 | 12,683 | 12,683 | 12,683 | 10.0% |
| Total Labor Costs | 182,993 | 157,452 | 166,692 | 172,845 | 184,130 | 184,130 | 184,130 | 6.5% |
| Registration & Tuition | 9,348 | 7,131 | 9,888 | 11,701 | 12,052 | 12,052 | 12,052 | 3.0% |
| Automobile Allowance | 31,548 | 32,039 | 34,669 | 32,560 | 33,537 | 33,537 | 33,537 | 3.0% |
| Commercial Travel | 2,723 | 1,030 | 2,325 | 2,951 | 3,040 | 3,040 | 3,040 | 3.0% |
| Meals | 4,377 | 3,211 | 3,504 | 5,088 | 5,241 | 5,241 | 5,241 | 3.0% |
| Lodging | 13,815 | 9,576 | 16,104 | 12,719 | 13,101 | 13,101 | 13,101 | 3.0% |
| Other Travel Exp | 1,757 | 2,092 | 1,145 | 1,119 | 1,153 | 1,153 | 1,153 | 3.0% |
| Travel | 63,567 | 55,078 | 67,635 | 66,138 | 68,124 | 68,124 | 68,124 | 3.0% |
| Other Equipment | 0 | 0 | 0 | 10,000 | 0 | 0 | 0 | 0.0% |
| Capital | 0 | 0 | 0 | 10,000 | 0 | 0 | 0 | 0.0% |
| Office Expenses | | | | | | | | |
| Office Supplies | 98 | 63 | 223 | 305 | 314 | 314 | 314 | 3.0% |
| Stationery and Forms | 221 | 59 | 35 | 204 | 210 | 210 | 210 | 2.9% |
| Print & Duplicate | 4,963 | 4,180 | 3,265 | 5,088 | 5,241 | 5,241 | 5,241 | 3.0% |
| Postage and Box Rent | 0 | 0 | 35 | 0 | 0 | 0 | 0 | NA |
| Computer Software | 303 | 0 | 0 | 0 | 0 | 0 | 0 | NA |

**Winnebago County
Budget Detail - 2008
County Board
100 - 001**

| <u>Description</u> | <u>2004 ACTUAL</u> | <u>2005 ACTUAL</u> | <u>2006 ACTUAL</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 REQUEST BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> | <u>% Change From 2007 Adopted to 2008 Adopted</u> |
|--------------------------------|------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---|
| Advertising | 205 | 886 | 0 | 509 | 800 | 800 | 800 | 57.2% |
| Subscriptions | 1,602 | 1,002 | 966 | 1,730 | 1,782 | 1,782 | 1,782 | 3.0% |
| Membership Dues | 20,936 | 21,015 | 21,097 | 21,876 | 24,844 | 24,844 | 24,844 | 13.6% |
| Publish Legal Notices | 20,438 | 26,105 | 27,499 | 28,999 | 29,869 | 29,869 | 29,869 | 3.0% |
| Photo Processing | 250 | 160 | 300 | 204 | 210 | 210 | 210 | 2.9% |
| Operating Expenses | | | | | | | | |
| Telephone | 1,019 | 836 | 783 | 814 | 838 | 838 | 838 | 2.9% |
| Food | (136) | (521) | 16 | (153) | 0 | 0 | 0 | 0.0% |
| Small Equipment | 325 | 0 | 0 | 0 | 4,000 | 4,000 | 4,000 | NA |
| Legal Fees | 0 | 32 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Operating Supplies | 1,639 | 591 | 731 | 1,018 | 1,049 | 1,049 | 1,049 | 3.0% |
| Meals-Other | 0 | 12 | 0 | 0 | 0 | 0 | 0 | NA |
| Repairs & Maintenance | | | | | | | | |
| Repair & Maintenance Supplies | 0 | 230 | 263 | 0 | 0 | 0 | 0 | NA |
| Contractual Services | | | | | | | | |
| Equipment Repairs | 288 | 0 | 59 | 204 | 210 | 210 | 210 | 2.9% |
| Professional Service | 7,000 | 0 | 0 | 47,500 | 0 | 0 | 0 | 0.0% |
| Other Contract Serv. | 0 | 0 | 0 | 153 | 158 | 158 | 158 | 3.3% |
| Interfund Expenses | | | | | | | | |
| Print & Duplicate | 3,697 | 4,438 | 4,348 | 4,070 | 4,192 | 4,192 | 4,192 | 3.0% |
| Postage and Box Rent | 3,701 | 3,776 | 3,260 | 3,968 | 4,087 | 4,087 | 4,087 | 3.0% |
| Telephone | 0 | (50) | 0 | 0 | 0 | 0 | 0 | NA |
| Food | 1,446 | 1,128 | 1,358 | 1,221 | 1,258 | 1,258 | 1,258 | 3.0% |
| Equipment Repairs | 66 | 165 | 165 | 168 | 173 | 173 | 173 | 3.0% |
| Prop. & Liab. Insurance | 984 | 805 | 0 | (198) | 204 | 703 | 703 | -455.1% |
| Personnel Services | (10,831) | (11,468) | (16,065) | (14,143) | (14,567) | (14,567) | (14,567) | 3.0% |
| Other Operating Expenses | <u>58,213</u> | <u>53,444</u> | <u>48,339</u> | <u>103,537</u> | <u>64,872</u> | <u>65,371</u> | <u>65,371</u> | <u>-36.9%</u> |
| TOTAL EXPENSES | <u>304,774</u> | <u>265,975</u> | <u>282,666</u> | <u>352,520</u> | <u>317,126</u> | <u>317,625</u> | <u>317,625</u> | <u>-9.9%</u> |
| LEVY BEFORE ADJUSTMENTS | <u>304,444</u> | <u>265,794</u> | <u>282,467</u> | <u>352,215</u> | <u>316,811</u> | <u>317,310</u> | <u>317,310</u> | <u>-9.9%</u> |

Financial Summary Scholarship Program

| Items | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 665 | 11,200 | 9,400 | 11,200 | 11,200 |
| Labor | - | - | - | - | - |
| Travel | - | - | - | - | - |
| Capital | - | - | - | - | - |
| Other Expenditures | 6,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| Total Expenditures | 6,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| Levy Before Adjustments | 5,335 | (2,200) | (400) | (2,200) | (2,200) |
| Adjustments | (5,335) | 2,200 | 400 | 2,200 | 2,200 |
| Net Levy After Adjustments | - | - | - | - | - |

**Winnebago County
Budget Detail - 2008
Scholarship Program
100 - 060**

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------------|----------------|----------------|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Grants | 0 | 0 | 0 | 9,000 | 9,000 | 9,000 | 9,000 | 0.0% |
| Intergovernmental | 0 | 0 | 0 | 9,000 | 9,000 | 9,000 | 9,000 | 0.0% |
| Donations | 769 | 602 | 410 | 1,000 | 1,000 | 1,000 | 1,000 | 0.0% |
| Public Services | 769 | 602 | 410 | 1,000 | 1,000 | 1,000 | 1,000 | 0.0% |
| Interest-Investments | 485 | 812 | 1,268 | 1,200 | 1,200 | 1,200 | 1,200 | 0.0% |
| Interest on Investments | 485 | 812 | 1,268 | 1,200 | 1,200 | 1,200 | 1,200 | 0.0% |
| Other Transfers In | 9,000 | 9,000 | 7,200 | 0 | 0 | 0 | 0 | NA |
| Other Operating Transfers | 9,000 | 9,000 | 7,200 | 0 | 0 | 0 | 0 | NA |
| TOTAL REVENUES | 10,254 | 10,415 | 8,878 | 11,200 | 11,200 | 11,200 | 11,200 | 0.0% |
| Other Sundry & Fixed Charges | | | | | | | | |
| Operating Grants | 6,500 | 8,500 | 7,000 | 9,000 | 9,000 | 9,000 | 9,000 | 0.0% |
| Other Operating Expenses | 6,500 | 8,500 | 7,000 | 9,000 | 9,000 | 9,000 | 9,000 | 0.0% |
| TOTAL EXPENSES | 6,500 | 8,500 | 7,000 | 9,000 | 9,000 | 9,000 | 9,000 | 0.0% |
| LEVY BEFORE ADJUSTMENTS | (3,754) | (1,915) | (1,878) | (2,200) | (2,200) | (2,200) | (2,200) | 0.0% |

MISCELLANEOUS AND UNCLASSIFIED

2008 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT DESCRIPTION: This area of the budget contains expenditures and revenues that cannot be assigned to a particular department. This includes contingency funds 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 department.

SIGNIFICANT CHANGES:

Revenues:

State Shared Revenue -Is predicted to increase about \$300,000 or 7.5% for 2008. It is hard to predict this number and we do not receive it before the budget is complete. It is estimated. The budget for 2008 will more closely reflect what we receive for 2007.

Indirect Cost Reimbursements – This revenue item is expected to decrease. We are no longer receiving sufficient intergovernmental revenue in the Human Services Department to have any available to transfer back to the General Fund. We are also seeing cutbacks in funding to the Child Support Agency. This also will result in less indirect cost reimbursement revenue being received for 2008.

Interest on investments- Will increase about \$500,000 because of higher trending interest rates.

Expense:

Professional Services - This account will decrease by \$5,000 because the Outagamie County Lobbyist could not accept the payment in 2007, so it will not be budgeted in 2008.

Bad debt expense – Is expected to drop about \$40,000. We anticipate a reduction in the write offs from accounts receivable during 2008.

Taxes and Assessments expense – Is expected to drop about \$10,000 to more closely reflect the historical annual expense.

Tax Refunds - This account will decrease by \$5,000. This item is difficult to project due to the significant fluctuations that can happen from year to year.

Operating Grants - This account will increase by \$88,285 mostly for the library funding (\$67,209) and new funding for the Centennial celebration of the County Fair (\$20,000).

Property & Liability Insurance expense - This line item is going to increase about \$5,700 during 2008. The primary reason is that we reduced charges to departments in 2007 in an effort to draw down the fund balance of the self-insurance fund. In 2008 it is necessary to charge the full costs of insurance to all departments.

Salary Contingency Fund – This line item is being increased \$159,000. The objective is to account for sick leave termination payouts through this account rather than have all departments try to budget this largely unknown. There is also an amount budgeted to catch up the administration wage increases to be comparable to the union settlements.

OVERALL:

The net overall impact on property taxes is that the levy will go down by \$662,981. Projected increases in Shared Revenue and Investment earnings are the biggest factors.

**Financial Summary
Miscellaneous & Unclassified**

| Items | 2007 6-Month Actual | 2007 12-Month Estimate | 2007 Adjusted Budget | 2007 Adopted Budget | 2008 Adopted Budget |
|----------------------------|---------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| Total Revenues | 1,183,517 | 6,748,303 | 5,998,881 | 5,958,881 | 6,710,884 |
| Labor | - | - | - | - | - |
| Travel | - | - | - | - | - |
| Capital | - | - | - | - | - |
| Other Expenditures | 1,351,949 | 2,807,106 | 2,587,856 | 2,867,106 | 3,060,128 |
| Total Expenditures | 1,351,949 | 2,807,106 | 2,587,856 | 2,867,106 | 3,060,128 |
| Levy Before Adjustments | 168,432 | (3,941,197) | (3,411,025) | (3,091,775) | (3,650,756) |
| Adjustments | (410,336) | (820,673) | (820,673) | (820,673) | - |
| Net Levy After Adjustments | (241,904) | (4,761,870) | (4,231,698) | (3,912,448) | (3,650,756) |

**Winnebago County
Budget Detail - 2008
Miscellaneous & Unclassified**

100 - 039

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|----------------------------------|------------------|------------------|------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Taxes | 1,009 | 1,036 | 1,604 | 1,400 | 1,400 | 1,400 | 1,400 | 0.0% |
| State Shared Revenue | 4,545,689 | 4,614,967 | 4,273,534 | 4,000,000 | 4,300,000 | 4,300,000 | 4,300,000 | 7.5% |
| Indirect Cost | 86,364 | 91,325 | 32,801 | 84,000 | 35,000 | 35,000 | 35,000 | -58.3% |
| Intergovernmental | 4,632,052 | 4,706,292 | 4,306,335 | 4,084,000 | 4,335,000 | 4,335,000 | 4,335,000 | 6.1% |
| Other Public Charges | 270 | 240 | 75 | 250 | 100 | 100 | 100 | -60.0% |
| Public Services | 270 | 240 | 75 | 250 | 100 | 100 | 100 | -60.0% |
| Mail Service Revenue | 12,501 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Interfund Revenues | 12,501 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Interest-Investments | 630,223 | 992,440 | 1,790,057 | 1,800,000 | 2,300,000 | 2,300,000 | 2,300,000 | 27.8% |
| Interest - IDB Loans | 0 | 34,292 | 60,472 | 35,231 | 34,384 | 34,384 | 34,384 | -2.4% |
| Interest on Investments | 630,223 | 1,026,732 | 1,850,529 | 1,835,231 | 2,334,384 | 2,334,384 | 2,334,384 | 27.2% |
| Sale Of Prop & Equip | 1,088,199 | 6,936 | 4,881 | 8,000 | 5,000 | 5,000 | 5,000 | -37.5% |
| Other Miscellaneous Revenues | 185,478 | 31,379 | 59,179 | 30,000 | 35,000 | 35,000 | 35,000 | 16.7% |
| Miscellaneous Revenues | 1,273,678 | 38,315 | 64,060 | 38,000 | 40,000 | 40,000 | 40,000 | 5.3% |
| Gain - Sale of Assets | 0 | 38,500 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Financing Sources | 0 | 38,500 | 0 | 0 | 0 | 0 | 0 | NA |
| Other Transfers In | 1,644,000 | 0 | 118,619 | 0 | 0 | 0 | 0 | NA |
| Other Operating Transfers | 1,644,000 | 0 | 118,619 | 0 | 0 | 0 | 0 | NA |
| TOTAL REVENUES | 8,193,732 | 5,811,115 | 6,341,222 | 5,958,881 | 6,710,884 | 6,710,884 | 6,710,884 | 12.6% |
| Office Expenses | | | | | | | | |
| Postage and Box Rent | 4 | 243 | 57 | 200 | 200 | 200 | 200 | 0.0% |
| Contractual Services | | | | | | | | |
| Accounting - Auditing | 54 | 10 | 0 | 0 | 0 | 0 | 0 | NA |
| Professional Service | 3,700 | 0 | 0 | 5,000 | 0 | 0 | 0 | 0.0% |
| Other Sundry & Fixed Charges | | | | | | | | |

Winnebago County
Budget Detail - 2008
Miscellaneous & Unclassified
100 - 039

| Description | 2004 ACTUAL | 2005 ACTUAL | 2006 ACTUAL | 2007 ADOPTED BUDGET | 2008 REQUEST BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET | % Change From 2007 Adopted to 2008 Adopted |
|--------------------------------|--------------------|--------------------|--------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---|
| Bad Debts Expense | (36,348) | 36,460 | 0 | 50,000 | 10,000 | 10,000 | 10,000 | -80.0% |
| Taxes & Assessments | 48,160 | 67,294 | 12,750 | 25,000 | 15,000 | 15,000 | 15,000 | -40.0% |
| Tax Refunds | (132) | 16,084 | (1,513) | 15,000 | 10,000 | 10,000 | 10,000 | -33.3% |
| Operating Grants | 2,314,117 | 2,392,989 | 2,338,056 | 2,440,275 | 2,516,527 | 2,508,560 | 2,528,560 | 3.6% |
| Other Miscellaneous | 5,822 | 11,170 | 6,265 | 2,000 | 2,000 | 2,000 | 2,000 | 0.0% |
| Interfund Expenses | | | | | | | | |
| Postage and Box Rent | 0 | 0 | 26 | 0 | 0 | 0 | 0 | NA |
| Prop. & Liab. Insurance | 8,172 | 8,515 | 0 | 4,631 | 10,368 | 10,368 | 10,368 | 123.9% |
| Other Uses of Funds | | | | | | | | |
| Res-Contingencies | 0 | 0 | 0 | 200,000 | 200,000 | 200,000 | 200,000 | 0.0% |
| Res-Salaries | 0 | 0 | 0 | 125,000 | 200,000 | 284,000 | 284,000 | 127.2% |
| Other Operating Transfers | | | | | | | | |
| Other Transfers Out | 607,305 | 78,754 | 16,200 | 0 | 0 | 0 | 0 | NA |
| Other Operating Expenses | <u>2,950,852</u> | <u>2,611,520</u> | <u>2,371,842</u> | <u>2,867,106</u> | <u>2,964,095</u> | <u>3,040,128</u> | <u>3,060,128</u> | <u>6.7%</u> |
| TOTAL EXPENSES | <u>2,950,852</u> | <u>2,611,520</u> | <u>2,371,842</u> | <u>2,867,106</u> | <u>2,964,095</u> | <u>3,040,128</u> | <u>3,060,128</u> | <u>6.7%</u> |
| LEVY BEFORE ADJUSTMENTS | <u>(5,242,880)</u> | <u>(3,199,595)</u> | <u>(3,969,380)</u> | <u>(3,091,775)</u> | <u>(3,746,789)</u> | <u>(3,670,756)</u> | <u>(3,650,756)</u> | <u>18.1%</u> |

WINNEBAGO COUNTY
2008 BUDGET
SCHEDULE OF MISCELLANEOUS OPERATING GRANT PAYMENTS

Acct 5632

| | 2006 Budget | 2007 Budget | 2008 Budget | Increase / (decrease) | |
|--|---------------------|---------------------|---------------------|------------------------|-------------|
| | | | | Amount | Percent |
| Library (See attached schedule) | \$ 1,900,886 | \$ 2,017,914 | \$ 2,055,381 | 37,467 | 1.86 |
| Library fees due for County resident usage of other library systems (Note1) | 0 | 0 | 29,742 | 29,742 | 100.00 |
| Regional Planning Commission | 223,313 | 227,221 | 227,207 | <i>pd 2/17/08</i> (14) | (0.01) |
| Housing Authority | 1,200 | 1,200 | 1,200 | 0 | 0.00 |
| ADVOCAP | 28,000 | 28,490 | 29,487 | 997 | 3.50 |
| County Fair Association | 50,000 | 50,000 | 50,000 | 0 | 0.00 |
| County Fair Association - Centennial | 0 | 0 | 20,000 | 20,000 | 0.00 |
| Solid Waste Grant | 47,500 | 0 | 0 | 0 | 0.00 |
| Ambulance Service | 2,650 | 2,650 | 2,743 | 93 | 3.51 |
| Industrial Development Board Grant | 88,600 | 88,600 | 88,600 | 0 | 0.00 |
| Railroad Consortium (Was budgeted in Hwy Dept in prior years) | | 15,200 | 15,200 | <i>pd 4/08</i> 0 | 0.00 |
| Scholarship Fund | 7,200 | 9,000 | 9,000 | 0 | 0.00 |
| Total | \$ 2,349,349 | \$ 2,440,275 | \$ 2,528,560 | 88,285 | 3.76 |

Note 1: Starting in 2008, Counties are now required to pay neighboring Counties for their residents use of out-of-County library systems.

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

| | 2007 Net Library Budget | Percent of County Users/Usage | 2006 Library Allocation | 2007 Library Allocation | 2008 Library Allocation | Change 2008 over / (under) 2007 | |
|------------------------------------|-------------------------------|-------------------------------------|----------------------------|----------------------------|----------------------------|------------------------------------|---------------|
| | | | | | | Amount | Percent |
| Operating: | | | | | | | |
| Menasha | \$ 1,303,207 | 26.75% * | \$ 300,897 | \$ 342,157 | \$ 348,608 | \$ 6,451 | 1.89 |
| Neenah | 1,829,154 | 33.01% * | 537,655 | 555,157 | 603,804 | 48,647 | 8.76 |
| Omro | 151,429 | 38.49% | 53,768 | 61,866 | 58,285 | (3,581) | (5.79) |
| Oshkosh | 3,180,061 | 21.11% * | 691,450 | 690,106 | 671,311 | (18,795) | (2.72) |
| Winneconne | 183,664 | 55.96% * | 93,711 | 99,664 | 102,778 | 3,114 | 3.12 |
| Total operating | <u>6,647,515</u> | | <u>1,677,481</u> | <u>1,748,950</u> | <u>1,784,786</u> | <u>35,836</u> | <u>2.05</u> |
| Facilities: | | | | | | | |
| Menasha | 224,400 | 26.75% * | 55,766 | 59,174 | 60,027 | 853 | 1.44 |
| Neenah | 286,304 | 33.01% * | 92,820 | 92,877 | 94,509 | 1,632 | 1.76 |
| Omro | 0 | 38.49% | 2,253 | 2,539 | 0 | (2,539) | (100.00) |
| Oshkosh | 433,031 | 21.11% * | 95,353 | 94,920 | 91,413 | (3,507) | (3.69) |
| Winneconne | 34,214 | 55.96% * | 19,444 | 19,454 | 19,146 | (308) | (1.58) |
| Total operating | <u>977,949</u> | | <u>265,636</u> | <u>268,964</u> | <u>265,095</u> | <u>(3,869)</u> | <u>(1.44)</u> |
| Special Project Grant (Note below) | | | <u>15,000</u> | | <u>5,500</u> | <u>5,500</u> | <u>0.00</u> |
| Unbudgeted amount | | | <u>(57,231)</u> | | | <u>0</u> | <u>0.00</u> |
| Totals | \$ <u>7,625,464</u> | | \$ <u>1,900,886</u> | \$ <u>2,017,914</u> | \$ <u>2,055,381</u> | \$ <u>37,467</u> | <u>1.86</u> |

A special grant of \$5,500 for 2008 is requested to pay for an independent audit of borrower registration records. This audit is required to be done every 5 years according to the Winnefox agreement.

2007 Net Library Budget - the 2008 library tax levy is based on the 2007 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 its 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.

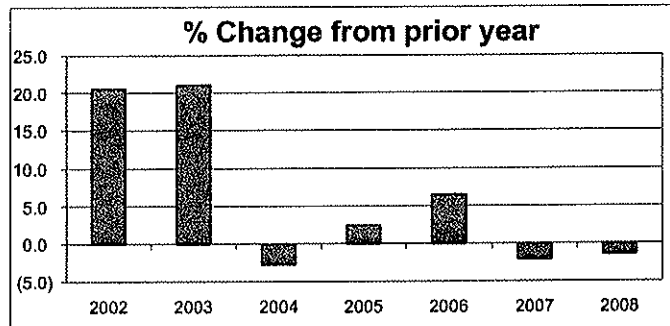
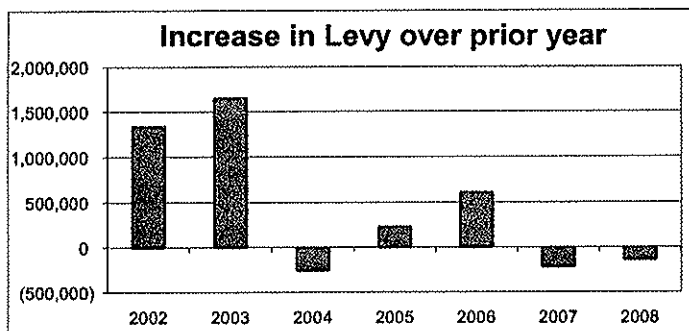
* Percent of actual circulation

DEBT SERVICE

2008 BUDGET NARRATIVE HIGHLIGHTS

2008 BUDGET DETAIL:

The 2008 net levy supported debt service is \$9,846,636, a decrease of \$215,943 or 2.2% under 2007. The County has applied \$350,000 of reserves in 2008 and 2007 to lower the tax levy for debt service. There will be a borrowing for new projects in 2008 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 2007 include the following:

| Borrowing transactions during 2007: | | |
|--|--------------------------|---------------|
| <u>Month</u> | <u>Description</u> | <u>Amount</u> |
| September | General Obligation Notes | \$ 4,195,000 |

INDEBTEDNESS LIMITATIONS:

Total estimated outstanding debt is projected to be \$66,475,000 at the end of 2007. This is well below our debt limit of over \$491 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 7.90% of total County expenditures. This compares to 7.80% for 2007.

Our 5-Year Capital Improvements Program will require a borrowing for 2008. That borrowing will be for approximately \$15,420,000 to fund 2008 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.
- General Obligation Notes Series 2007A – Issued for constructing CTH AP, CTH A, CTH E, CTH T, equipment for radio system, telephone system upgrade, Asphalt replacement program, renovate Pleasant Acres building for other uses, noise barrier for racetrack, and communication arts center at UWFV.

Winnebago County
Budget Detail - 2008
Debt Service

| | <u>2004 ACTUAL RESULTS</u> | <u>2005 ACTUAL RESULTS</u> | <u>2006 ACTUAL RESULTS</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> |
|---|------------------------------------|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|
| 369 Transfers In | 665,586 | 235,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| TOTAL REVENUES | <u>665,586</u> | <u>235,000</u> | <u>35,000</u> | <u>35,000</u> | <u>35,000</u> | <u>35,000</u> |
| <u>Principal payments:</u> | | | | | | |
| 369 G.O. Notes, Series 1997A | 4,570,000 | - | - | - | - | - |
| 370 G.O. Notes, Series 1998A | 825,000 | 1,625,000 | - | - | - | - |
| 371 G.O. Notes, Series 1999A | 2,429,172 | 675,000 | 1,020,000 | - | - | - |
| 372 G.O. Notes, Series 1999 Refunding | 1,090,000 | - | - | - | - | - |
| 373 G.O. Notes, Series 2000 | 240,000 | 255,000 | 265,000 | 280,000 | 295,000 | 295,000 |
| 375 G.O. Notes, Series 2001 | 247,843 | 425,000 | 1,105,000 | 1,110,000 | 1,165,000 | 1,165,000 |
| 520 G.O. Notes, Series 2001 Refunding | 190,000 | 200,000 | 210,000 | - | - | - |
| 374 G.O. Notes, Series 2002 Refunding | 1,244,800 | 1,235,000 | - | - | - | - |
| 390 G.O. Notes, Series 2002A | 1,100,000 | 1,300,000 | 2,100,000 | 3,200,000 | 3,400,000 | 3,400,000 |
| 392 G.O. Notes, Series 2003A Refunding | 743,399 | 1,030,000 | 1,060,000 | - | - | - |
| 391 G.O. Notes, Series 2003B | - | 60,000 | 60,000 | 65,000 | 65,000 | 65,000 |
| 391 G.O. Notes, Series 2003C - State Trust Fund | 3,488,500 | - | - | - | - | - |
| 393 G.O. Notes, Series 2003D | - | 285,000 | 175,000 | 100,000 | 300,000 | 300,000 |
| 394 G.O. Notes, Series 2004A Refunding | - | 1,170,000 | 1,145,000 | 1,115,000 | - | - |
| 395 G.O. Notes, Series 2004 B Refunding | - | - | 105,000 | 130,000 | 155,000 | 155,000 |
| 396 G.O. Notes, Series 2004 C Refunding | - | - | 45,000 | 1,055,000 | 1,035,000 | 1,035,000 |
| 335 G.O. Notes, Series 2005 A Refunding | - | - | 1,625,000 | 1,610,000 | 1,605,000 | 1,605,000 |
| 337 G.O. Notes, Series 2005 B | - | - | 200,000 | 205,000 | 215,000 | 215,000 |
| 339 G.O. Notes, Series 2006 A | - | - | - | 1,400,000 | 2,125,000 | 2,125,000 |
| 341 G.O. Notes, Series 2007 A | - | - | - | - | 700,000 | 700,000 |
| Total Principal | <u>16,168,714</u> | <u>8,260,000</u> | <u>9,115,000</u> | <u>10,270,000</u> | <u>11,060,000</u> | <u>11,060,000</u> |

Winnebago County
Budget Detail - 2008
Debt Service

| | 2004 ACTUAL RESULTS | 2005 ACTUAL RESULTS | 2006 ACTUAL RESULTS | 2007 ADOPTED BUDGET | 2008 EXECUTIVE BUDGET | 2008 ADOPTED BUDGET |
|---|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| <u>Interest payments:</u> | | | | | | |
| 369 G.O. Notes, Series 1997A | 103,684 | - | - | - | - | - |
| 370 G.O. Notes, Series 1998A | 267,951 | 220,789 | - | - | - | - |
| 371 G.O. Notes, Series 1999A | 156,579 | 209,707 | 171,060 | - | - | - |
| 372 G.O. Notes, Series 1999 Refunding | 51,775 | - | - | - | - | - |
| 373 G.O. Notes, Series 2000 | 86,945 | 75,560 | 63,534 | 50,863 | 37,420 | 37,420 |
| 375 G.O. Notes, Series 2001 | 307,191 | 298,896 | 274,034 | 236,098 | 193,983 | 193,983 |
| 520 G.O. Notes, Series 2001 Refunding | 29,050 | 20,500 | 10,500 | - | - | - |
| 374 G.O. Notes, Series 2002 Refunding | 65,267 | 23,156 | - | - | - | - |
| 390 G.O. Notes, Series 2002A | 1,051,344 | 1,010,719 | 948,594 | 845,219 | 713,219 | 713,219 |
| 392 G.O. Notes, Series 2003A Refunding | 37,032 | 31,538 | 11,263 | - | - | - |
| 391 G.O. Notes, Series 2003B | 92,756 | 59,094 | 57,294 | 55,138 | 52,619 | 52,619 |
| 391 G.O. Notes, Series 2003C - State Trust Fund | 238,923 | - | - | - | - | - |
| 393 G.O. Notes, Series 2003D | 69,869 | 86,238 | 81,200 | 77,763 | 72,387 | 72,387 |
| 394 G.O. Notes, Series 2004A Refunding | 42,684 | 56,900 | 33,750 | 11,150 | - | - |
| 395 G.O. Notes, Series 2004 B Refunding | - | 329,187 | 223,463 | 219,349 | 214,363 | 214,363 |
| 396 G.O. Notes, Series 2004 C Refunding | - | - | 83,300 | 69,662 | 43,538 | 43,538 |
| 335 G.O. Notes, Series 2005 A Refunding | - | - | 133,685 | 81,940 | 27,285 | 27,285 |
| 337 G.O. Notes, Series 2005 B | - | - | 89,064 | 73,062 | 65,712 | 65,712 |
| 339 G.O. Notes, Series 2006 A | - | - | - | 1,059,605 | 913,584 | 913,584 |
| 341 G.O. Notes, Series 2007 A | - | - | - | 112,000 | 158,508 | 158,508 |
| Total Interest | 2,601,050 | 2,422,284 | 2,180,741 | 2,891,849 | 2,492,618 | 2,492,618 |
| TOTAL EXPENSES | 18,769,764 | 10,682,284 | 11,295,741 | 13,161,849 | 13,552,618 | 13,552,618 |

Winnebago County
Budget Detail - 2008
Debt Service

| | <u>2004 ACTUAL RESULTS</u> | <u>2005 ACTUAL RESULTS</u> | <u>2006 ACTUAL RESULTS</u> | <u>2007 ADOPTED BUDGET</u> | <u>2008 EXECUTIVE BUDGET</u> | <u>2008 ADOPTED BUDGET</u> |
|---------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|
| Less amounts charged to: | | | | | | |
| Airport fund | - | (44,297) | (34,716) | (40,951) | (41,630) | (41,630) |
| Solid Waste fund | (219,050) | (817,793) | (972,917) | (405,732) | (389,935) | (389,935) |
| Park View Health center | - | (104,076) | (161,020) | (2,452,450) | (2,996,885) | (2,996,885) |
| Highway | - | (29,676) | (29,509) | (31,080) | (32,238) | (32,238) |
| NET EXPENSES | <u>18,550,714</u> | <u>9,686,442</u> | <u>10,097,579</u> | <u>10,231,636</u> | <u>10,091,930</u> | <u>10,091,930</u> |
| LEVY BEFORE ADJUSTMENTS | <u>17,885,128</u> | <u>9,451,442</u> | <u>10,062,579</u> | 10,196,636 | 10,056,930 | 10,056,930 |
| Reserves Applied | | | | (350,000) | (350,000) | (350,000) |
| Adjusted Levy | | | | <u>9,846,636</u> | <u>9,706,930</u> | <u>9,706,930</u> |

**WINNEBAGO COUNTY, WISCONSIN
INDEBTEDNESS LIMITATIONS
December 31, 2008**

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.

| | |
|---|--------------------------|
| 2006 Certified Equalized Value | |
| For Winnebago County (includes TIF Districts) | \$ <u>11,156,375,400</u> |
| Debt Limit at 5% | 557,818,770 |
| Debt outstanding as of December 31, 2007 | <u>66,475,000</u> |
| Remaining Debt Margin | \$ <u>491,343,770</u> |

**WINNEBAGO COUNTY
OUTSTANDING INDEBTEDNESS - ALL**

(Includes Solid Waste and Highway Debt because it is included in Debt Limit Calculations)

| Notes: | ISSUE DATE | MATURITY DATE | NET EFFECTIVE INTEREST RATE | OUTSTANDING 12/31/07 (Projected) | 2008 PRINCIPAL PAID | 2008 RETIRED | 2008 NEW DEBT | 12/31/08 OUTSTANDING DEBT (Projected) |
|---|-------------------|----------------------|------------------------------------|---|----------------------------|---------------------|----------------------|--|
| General Obligation Notes, Series 2000 A | 10/01/00 | 10/01/2010 | 4.8149% | 930,000 | 295,000 | | | 635,000 |
| General Obligation Notes, Series 2001 B | 11/01/01 | 11/01/2011 | 3.8280% | 5,550,000 | 1,165,000 | | | 4,385,000 |
| General Obligation Notes, Series 2002 A | 05/15/02 | 04/01/2012 | 4.1611% | 18,565,000 | 3,400,000 | | | 15,165,000 |
| General Obligation Refunding Bonds, Series 2003B - refunding 2003 NAN's | 03/01/03 | 04/01/2019 | 5.2704% | 1,060,000 | 65,000 | | | 995,000 |
| General Obligation Notes, Series 2003 D | 12/01/03 | 04/01/2013 | 3.0183% | 2,475,000 | 300,000 | | | 2,175,000 |
| General Obligation Refunding Bonds, Series 2004B - refunding State Trust Fund Loan 2003 | 04/15/04 | 04/01/2020 | 4.5690% | 4,845,000 | 155,000 | | | 4,690,000 |
| General Obligation Refunding Bonds, Series 2004C - refunding Series 1999 A | 11/01/05 | 04/01/2009 | 2.5048% | 2,055,000 | 1,035,000 | | | 1,020,000 |
| General Obligation Refunding Bonds 2005A refunding of Series 1998 A | 04/01/05 | 04/01/2006 | 2.8814% | 1,605,000 | 1,605,000 | | | - |
| General Obligation Notes, Series 2005B | 10/01/05 | 04/01/2015 | 3.4619% | 1,985,000 | 215,000 | | | 1,770,000 |
| General Obligation Notes, Series 2006A | 09/01/06 | 04/01/2016 | 4.5000% | 23,210,000 | 2,125,000 | | | 21,085,000 |
| General Obligation Notes, Series 2007A | 09/18/07 | 04/01/2017 | 3.7500% | 4,195,000 | 700,000 | | | 3,495,000 |
| NEW ISSUES - 2008: | | | | | | | | |
| General Obligation Notes, Series 2008A - <i>estimated</i> | 06/01/08 | 04/01/2018 | 4.7500% | - | | | 9,470,000 | 9,470,000 |
| GRAND TOTALS | | | | \$ 66,475,000 | \$ 11,060,000 | \$ - | \$ 9,470,000 | \$ 64,885,000 |

Winnebago County
Debt Repayment Schedule - Principal

(In Thousands)

(Includes Solid Waste and Highway Debt because it is Included in Debt Limit Calculations)

| Notes: | | | | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | Total |
|--------------------|-------|-------|----------|---------------|---------------|--------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|-------------|-------------|---------------|
| General Obligation | Notes | 2000a | Series A | 295 | 310 | 325 | - | - | - | - | - | - | - | - | - | - | 930 |
| General Obligation | Notes | 2001b | Series B | 1,165 | 1,395 | 1,460 | 1,530 | - | - | - | - | - | - | - | - | - | 5,550 |
| General Obligation | Notes | 2002a | Series A | 3,400 | 3,500 | 3,700 | 3,900 | 4,065 | - | - | - | - | - | - | - | - | 18,565 |
| General Obligation | Bonds | 2003b | Series B | 65 | 70 | 70 | 75 | 80 | 85 | 90 | 95 | 101 | 105 | 111 | 116 | - | 1,063 |
| General Obligation | Notes | 2003d | Series D | 300 | 400 | 400 | 400 | 400 | 575 | - | - | - | - | - | - | - | 2,475 |
| General Obligation | Bonds | 2004b | Series B | 155 | 190 | 220 | 259 | 300 | 346 | 390 | 443 | 500 | 564 | 630 | 705 | 140 | 4,842 |
| General Obligation | Notes | 2004c | Series C | 1,035 | 1,020 | - | - | - | - | - | - | - | - | - | - | - | 2,055 |
| General Obligation | Bonds | 2005a | Series A | 1,605 | - | - | - | - | - | - | - | - | - | - | - | - | 1,605 |
| General Obligation | Notes | 2005b | Series B | 215 | 225 | 235 | 240 | 250 | 260 | 275 | 285 | - | - | - | - | - | 1,985 |
| General Obligation | Notes | 2006a | Series A | 2,125 | 3,050 | 2,500 | 3,275 | 2,235 | 2,340 | 2,445 | 2,560 | 2,680 | - | - | - | - | 23,210 |
| General Obligation | Notes | 2007a | Series A | 700 | 325 | 340 | 355 | 370 | 385 | 400 | 420 | 440 | 460 | - | - | - | 4,195 |
| Totals | | | | 11,060 | 10,485 | 9,250 | 10,034 | 7,700 | 3,991 | 3,600 | 3,803 | 3,721 | 1,129 | 741 | 821 | 140 | 66,475 |

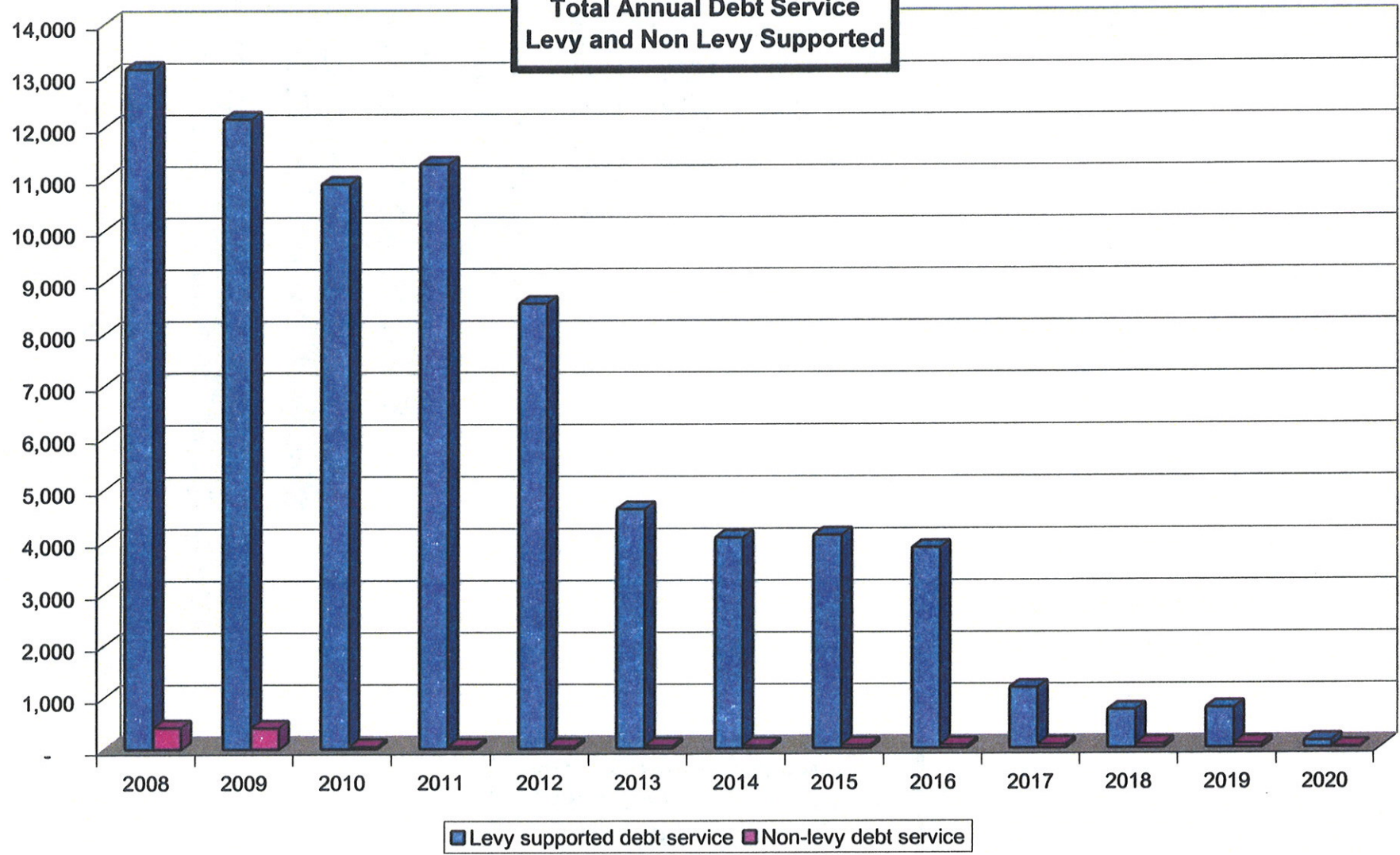
Winnebago County
Debt Repayment Schedule - Interest

(In Thousands)

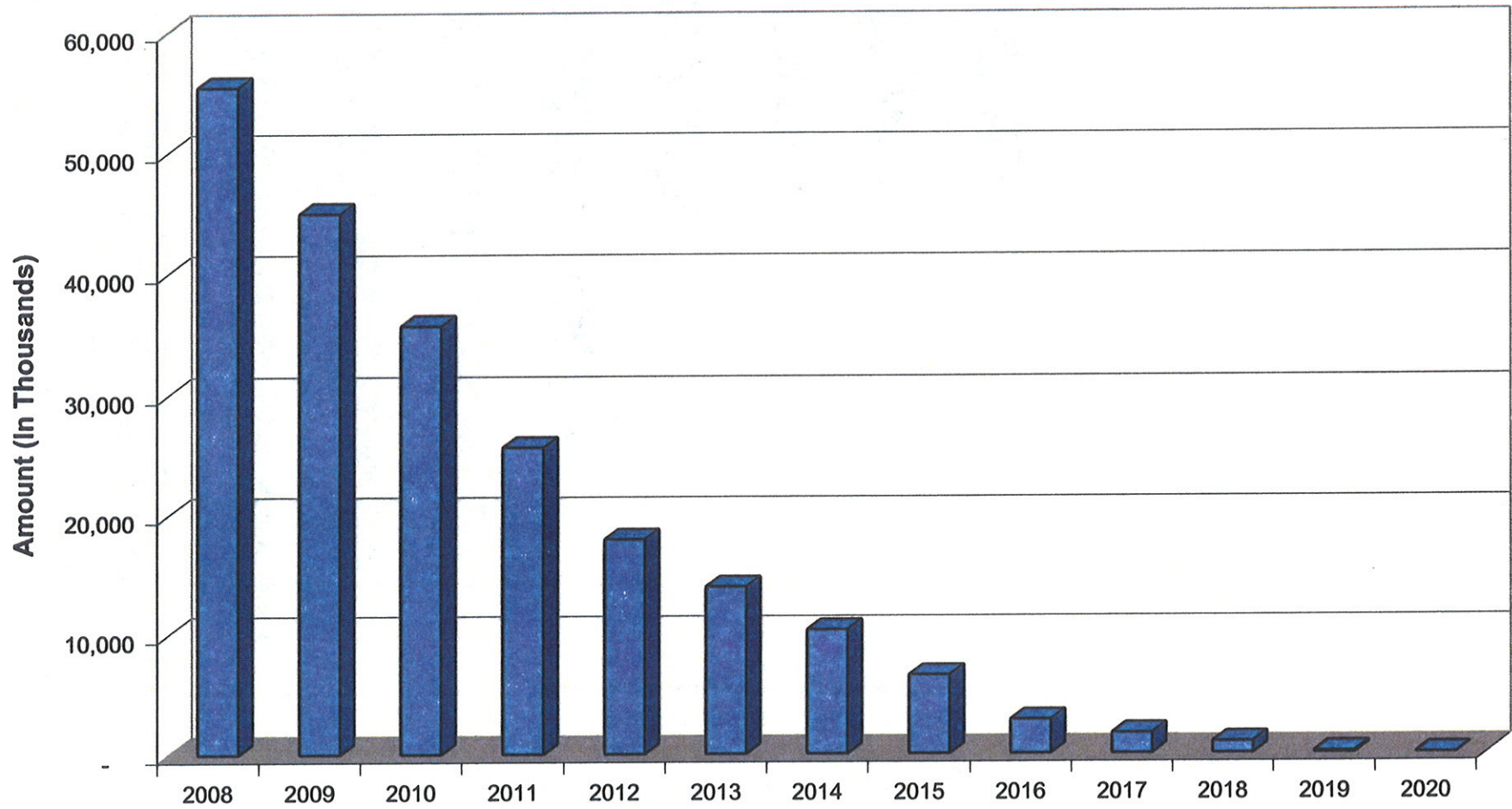
(Includes Solid Waste and Highway Debt because it is Included in Debt Limit Calculations)

| Notes: | | | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | Total |
|--------------------|-------|----------------|--------------|--------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|
| General Obligation | Notes | 2000a Series A | 37 | 23 | 8 | - | - | - | - | - | - | - | - | - | - | 68 |
| General Obligation | Notes | 2001b Series B | 194 | 145 | 90 | 30 | - | - | - | - | - | - | - | - | - | 459 |
| General Obligation | Notes | 2002a Series A | 714 | 573 | 423 | 261 | 89 | - | - | - | - | - | - | - | - | 2,060 |
| General Obligation | Bonds | 2003b Series B | 52 | 49 | 47 | 43 | 39 | 35 | 30 | 26 | 19 | 15 | 10 | 3 | - | 368 |
| General Obligation | Notes | 2003d Series D | 72 | 62 | 51 | 38 | 26 | 9 | - | - | - | - | - | - | - | 258 |
| General Obligation | Bonds | 2004b Series B | 215 | 209 | 201 | 191 | 180 | 166 | 150 | 132 | 111 | 85 | 57 | 25 | 3 | 1,725 |
| General Obligation | Notes | 2004c Series C | 43 | 15 | - | - | - | - | - | - | - | - | - | - | - | 58 |
| General Obligation | Bonds | 2005a Series A | 27 | - | - | - | - | - | - | - | - | - | - | - | - | 27 |
| General Obligation | Notes | 2005b Series B | 66 | 58 | 50 | 42 | 33 | 24 | 15 | 5 | - | - | - | - | - | 293 |
| General Obligation | Notes | 2006a Series A | 913 | 807 | 692 | 573 | 459 | 366 | 267 | 164 | 55 | - | - | - | - | 4,296 |
| General Obligation | Notes | 2007a Series A | 159 | 141 | 128 | 113 | 98 | 82 | 66 | 48 | 29 | 10 | - | - | - | 874 |
| Totals | | | 2,492 | 2,082 | 1,690 | 1,291 | 924 | 682 | 528 | 375 | 214 | 110 | 67 | 28 | 3 | 10,486 |

**Winnebago County
Total Annual Debt Service
Levy and Non Levy Supported**



**Winnebago County
Debt Outstanding End of Year
(Does not include 2008 new issue)**



CAPITAL PROJECT FUNDS

2008 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:

- ❑ **County Highway E from Oakwood Road to HWY 116** – To account for the cost of the reconstruction of the roadway.
- ❑ **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.
- ❑ **Park View Health Center Facilities** – The Park View Health Center will be replaced with a new 168-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.
- ❑ **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 Bridge M over Rat River** – to account for bridge re-construction costs.
- ❑ **CTH Bridge M over Arrowhead River** – to account for bridge re-construction costs.
- ❑ **Computer System Infrastructure** - To account for the cost of technology upgrades for the county's technology infrastructure.
- ❑ **CTH FF and Zoar Rd Intersection** – To account for the cost of design and reconstruction of the intersection.
- ❑ **CTH T**– To account for the cost of designing the reconstruction of the roadway.
- ❑ **Noise Barrier – racetrack** – to account for the costs to construct and additional noise barrier at the County racetrack.
- ❑ **Telephone System Upgrade** – to account for costs to replace our current telephone system.
- ❑ **UW Fox Valley – Auditorium/Communication Arts Center** – To account for the cost of design and construction of a new communication art center on the UW Fox Valley campus.
- ❑ **Runway 9/27 Reconstruction** - to account for the cost of the reconstruction of the taxiway.

Anticipated New Projects:

- ❑ **Renovation of the Pleasant Acres portion of the old Park View Health Center facilities for the Public Health and Admin Departments** - To account for the cost of remodeling and using the existing space in the Pleasant Acres portion of the Parkview Health Center complex.
- ❑ **CTH B** – To account for the cost of the reconstruction of the roadway.
- ❑ **CTH G** – To account for the cost of the reconstruction of the roadway.

**WINNEBAGO COUNTY
2007 BUDGET
CAPITAL PROJECTS
(See Note Below)**

| DESCRIPTION | Beginning Fund Balance 1/1/07 | 2007 Borrowing & Other Sources | Projected 2007 Net Spending | Ending Fund Bal Projected 12/31/07 | Requested 2008 Levy (See Detail) | Estimated 2008 Borrowing & Other Sources | Estimated 2008 Net Spending | Ending Fund Balance 12/31/08 |
|--|-------------------------------------|---|--------------------------------|--|--|--|-----------------------------------|------------------------------------|
| Approved Projects | | | | | | | | |
| County Highway E | 196,641 | 1,040,228 | 1,236,869 | - | - | - | - | - |
| Radio System Upgrade | 392,489 | | 392,489 | - | - | 600,000 | 600,000 | - |
| Asphalt Replacement Program | 57,888 | | 57,888 | - | - | 122,000 | 122,000 | - |
| Roof Replacement Program | 466,240 | | - | 466,240 | - | - | 250,000 | 216,240 |
| Park View Health Center Facility | 20,724,881 | | 19,000,000 | 1,724,881 | - | - | 1,724,881 | - |
| County Highway AP | (479) | 1,469,000 | 1,468,521 | - | - | - | - | - |
| County Highway II - STH 110 | 58,971 | | 58,971 | - | - | - | - | - |
| County Highway S - STH 150 | 255,582 | | 255,582 | - | - | - | - | - |
| County Highway II - STH 150 | 832,428 | | 832,428 | - | - | - | - | - |
| County Highway A | 260,006 | 340,000 | 600,006 | - | - | 200,000 | 200,000 | - |
| County Highway M | 1,187 | | 1,187 | - | - | 1,375,000 | 1,375,000 | - |
| County Highway Bridge M- Rat River | 16,894 | | 16,894 | - | - | - | - | - |
| County Highway Bridge M- Arrowhead River | 44,101 | | 44,101 | - | - | - | - | - |
| Computer System Infrastructure | 30,465 | - | 30,465 | - | - | - | - | - |
| County Highway FF and Zoar Rd Intersection | 30,000 | | 30,000 | - | - | 213,000 | 213,000 | - |
| County Highway T - from CTH Y to CTH G | | 178,000 | 178,000 | - | - | 180,000 | 180,000 | - |
| Noise Barrier - Racetrack Pit Area | | 193,000 | 193,000 | - | - | - | - | - |
| Telephone System Upgrade | | 575,000 | 575,000 | - | - | - | - | - |
| UW Fox Valley - Auditorium | - | 400,000 | 400,000 | - | - | 12,200,000 | 12,200,000 | - |
| Runway 9/27 Reconstruction | 111,864 | - | 111,864 | - | - | 4,888,136 | 4,888,136 | - |
| Subtotal | \$ 23,479,158 | \$ 4,195,228 | \$ 25,483,265 | \$ 2,191,121 | - | \$ 19,778,136 | \$ 21,763,017 | \$ 216,240 |

Anticipated Projects

| DESCRIPTION | Beginning Fund Balance 1/1/07 | 2007 Borrowing & Other Sources | Projected 2007 Net Spending | Ending Fund Bal Projected 12/31/07 | Requested 2008 Levy (See Detail) | Estimated 2008 Borrowing & Other Sources | Estimated 2008 Net Spending | Ending Fund Balance 12/31/08 |
|--|-------------------------------------|---|--------------------------------|--|--|--|-----------------------------------|------------------------------------|
| Renovate/ Acquire Public Health & Admin Depts space | - | - | - | - | - | 5,000,000 | 5,000,000 | - |
| County Highway B | | | | | | 1,586,000 | 1,586,000 | - |
| County Highway G | | | | | | 294,000 | 294,000 | - |
| Grand Total | \$ 23,479,158 | \$ 4,195,228 | \$ 25,483,265 | \$ 2,191,121 | - | \$ 26,658,136 | \$ 28,633,017 | \$ 216,240 |

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 2008 annual capital projects budget is for the purpose of 1) approving a 2008 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 2008 expenditures on the approved and anticipated projects in accordance with State Statutes.

**2007 - 2011 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 | 2007 | 2008 | 2009 | 2010 | 2011 | TOTAL |
|-----------------|---|----------------|----------------|------------------|------------------|----------------|-------------------|
| | ADMINISTRATION: | | | | | | |
| General | Asphalt Replacement Program | | \$ 122,000 | \$ 175,000 | \$ 150,000 | \$ - | \$ 447,000 |
| | Facility Roof Maintenance | | 250,000 | 150,000 | 150,000 | 100,000 | 650,000 |
| | Funds available | | (250,000) | | | | (250,000) |
| | Telephone system upgrade | 575,000 | | | | | 575,000 |
| | Remodel Orrin King Administration Building and relocate various departments to this facility (costs are dependent on which departments are relocated to this building). | | | 2,300,000 | 2,150,000 | | 4,450,000 |
| | Renovate Pleasant Acres Building for other departments including Public Health (costs are dependent on which departments are relocated to this building) | | 500,000 | 5,000,000 | 5,000,000 | | 10,500,000 |
| | Total Administration | 575,000 | 622,000 | 7,625,000 | 7,450,000 | 100,000 | 16,372,000 |
| | PUBLIC SAFETY: | | | | | | |
| Sheriff | Radio System Upgrade | | 600,000 | 600,000 | | | 1,200,000 |
| | Total Public Safety | - | 600,000 | 600,000 | - | - | 1,200,000 |
| | TRANSPORTATION: | | | | | | |
| Highway | CTH "AP" from Oneida St. to CTH "P" | 2,935,000 | | | | | 2,935,000 |
| | Federal or state funding | (1,466,000) | | | | | (1,466,000) |
| | CTH AH from CTH H to River Trail Dr | | | 363,000 | | | 363,000 |

**2007 - 2011 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 | 2007 | 2008 | 2009 | 2010 | 2011 | TOTAL |
|----------------------------|--|-------------|-------------|-------------|-------------|-------------|--------------|
| | CTH A Indian Point Rd to City of Neenah | 340,000 | 200,000 | | | 3,000,000 | 3,540,000 |
| | CTH B from HWY 116 to CTH D | | 1,586,000 | | | | 1,586,000 |
| | CTH E from Kirkwood Rd to HWY 116 | 1,700,000 | | | | | 1,700,000 |
| | Highway CHIP funds applied to capital projects | (159,772) | | | | | (159,772) |
| | Annual County Rd Maint paving levy from general fund | (500,000) | | | | | (500,000) |
| | CTH E from HWY 116 to So. County Line | | | | 2,025,000 | | 2,025,000 |
| | CTH F from CTH D to Omro | | | | 692,000 | | 692,000 |
| | CTH FF and Zoar Rd Intersection | | 213,000 | | | | 213,000 |
| | CTH FF from CTH 21 to to CTH K | | | | 422,000 | | 422,000 |
| | CTH FF from Hwy 44 to county line | | | | 760,000 | | 760,000 |
| | HWY "G" from USH 41 to USH 76 | | 125,000 | | | | 125,000 |
| | CTH G from USH 41 to CTH A | | | | 125,000 | | 125,000 |
| | CTH G from Hwy 45 to CTH M | | 169,000 | | | | 169,000 |
| | CTH H from CTH AH to West County Line | | | | | 1,350,000 | 1,350,000 |
| | CTH I from Oshkosh to CTH Z | | | | | 1,030,000 | 1,030,000 |
| | CTH K Eureka Lift Bridge Over Fox River | | | | 60,000 | | 60,000 |

**2007 - 2011 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 | 2007 | 2008 | 2009 | 2010 | 2011 | TOTAL |
|----------------------------|--|------------------|------------------|------------------|------------------|------------------|-------------------|
| | CTH M from STH 44 in Picket south to Fond du Lac County Line | | 1,375,000 | | | | 1,375,000 |
| | CTH M from HWY 91 to HWY 44 | | | 1,131,000 | | | 1,131,000 |
| | CTH M from Hwy 116 to CTH II | | | | | 1,181,000 | 1,181,000 |
| | CTH MM from CTH M to Richter Ln. | | | | | 709,000 | 709,000 |
| | CTH T from CTH Y to CTH G | 178,000 | | | 3,374,000 | | 3,552,000 |
| | CTH T from CTH G to CTH II | | 180,000 | | | | 180,000 |
| | CTH Y from STH 76 to CTH A - resurface | | | | 600,000 | | 600,000 |
| | Annual County Rd Maint paving levy from general fund | | (500,000) | (500,000) | (500,000) | (500,000) | (2,000,000) |
| Airport | Runway 9/27 Reconstruction | | 5,000,000 | 5,000,000 | | | 10,000,000 |
| | Utility Extension to East Development Areas | | | 275,000 | | | 275,000 |
| | Security Perimeter Fence | | | 600,000 | | | 600,000 |
| | North Terminal Apron Phase I - Rehab | | | 1,000,000 | 1,000,000 | 1,000,000 | 3,000,000 |
| | Taxiway D Apron - Rehab | | | 280,000 | | | 280,000 |
| | AIP funding - All Airport Projects | | (4,875,000) | (6,619,000) | (950,000) | (950,000) | (13,394,000) |
| | Tax levy - All Airport Projects | | (125,000) | (136,000) | (50,000) | (50,000) | (361,000) |
| | Total Transportation | 3,027,228 | 3,348,000 | 1,394,000 | 7,558,000 | 6,770,000 | 22,097,228 |
| | HUMAN SERVICES | | | | | | |

**2007 - 2011 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 | 2007 | 2008 | 2009 | 2010 | 2011 | TOTAL |
|----------------------------|---|--------------|--------------|---------------|---------------|--------------|---------------|
| Park View | Raze Pavillion Building | | | 800,000 | | | 800,000 |
| | Total Human Services | - | - | 800,000 | - | - | 800,000 |
| | Education / Recreation | | | | | | |
| Parks | Community Park Road Rehab | | | | 200,000 | | 200,000 |
| | Noise Barrier - Racetrack Pit Area | 193,000 | | | | | 193,000 |
| UW Fox Valley | Auditorium / Comm Arts Center | 400,000 | 12,200,000 | | | | 12,600,000 |
| | Outagamie County Share & Donations | | (7,300,000) | | | | (7,300,000) |
| | Total Education / Recreation | 593,000 | 4,900,000 | - | 200,000 | - | 5,693,000 |
| | Required Borrowing for Levy Supported Projects | \$ 4,195,228 | \$ 9,470,000 | \$ 10,419,000 | \$ 15,208,000 | \$ 6,870,000 | \$ 46,162,228 |

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) |
|-------------|----------------|-----------------------|----------------|------------------------------|-----------------------|
| 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% |
| 2006 | 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, 2006

| | | | |
|-----------------------------------|-------------------------------|--|----------|
| 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>4</u> | Acres of Public Hunting /Fishing | 11,393 |
| | <u><u>1,097</u></u> | 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 | 02 | 1981 | 0 | 1,442,000 | 1,442,000 | 2007 | 2004 |
| Village of Winneconne | 03 | 1996 | 4,771,400 | 5,599,700 | 828,300 | 2019 | 2019 |
| Village of Winneconne | 04 | 1999 | 5,200 | 375,100 | 369,900 | 2019 | 2022 |
| Village of Winneconne | 05 | 2000 | 4,751,600 | 8,612,400 | 3,860,800 | 2023 | 2023 |
| Village of Winneconne | 06 | 2000 | 1,100,600 | 4,928,400 | 3,827,800 | 2023 | 2023 |
| Village of Winneconne | 07 | 2002 | 2,038,100 | 4,210,300 | 2,172,200 | 2025 | 2027 |
| City of Menasha | 01 | 1986 | 5,329,100 | 12,042,300 | 6,713,200 | 2009 | 2013 |
| City of Menasha | 02 | 1987 | 1,174,950 | 3,761,200 | 2,586,250 | 2010 | 2014 |
| City of Menasha | 03 | 1990 | 3,717,400 | 7,934,400 | 4,217,000 | 2013 | 2017 |
| City of Menasha | 04 | 1997 | 4,196,000 | 12,201,500 | 8,005,500 | 2020 | 2020 |
| City of Menasha | 05 | 1998 | 3,384,900 | 14,198,600 | 10,813,700 | 2021 | 2021 |
| City of Menasha | 06 | 1998 | 5,568,800 | 16,148,700 | 10,579,900 | 2021 | 2021 |
| City of Menasha | 07 | 2003 | 687,300 | 4,711,000 | 4,023,700 | 2026 | 2028 |
| City of Menasha | 08 | 2005 | 484,500 | 3,136,900 | 2,652,400 | 2026 | 2030 |
| City of Menasha | 10 | 2006 | 9,701,900 | 12,139,600 | 2,437,700 | 2026 | 2031 |
| City of Neenah | 05 | 1993 | 10,992,000 | 29,787,800 | 18,795,800 | 2014 | 2020 |
| City of Neenah | 06 | 1997 | 1,166,100 | 8,486,400 | 7,320,300 | 2020 | 2020 |
| City of Neenah | 07 | 2000 | 27,237,100 | 84,663,400 | 57,426,300 | 2019 | 2023 |
| City of Neenah | 08 | 2001 | 13,941,400 | 38,778,700 | 24,837,300 | 2019 | 2024 |
| City of Omro | 03 | 1988 | 1,933,200 | 5,055,200 | 3,122,000 | 2008 | 2015 |
| City of Omro | 05 | 1988 | 587,600 | 11,593,400 | 11,005,800 | 2008 | 2015 |
| City of Omro | 06 | 1991 | 35,700 | 1,674,200 | 1,638,500 | 2013 | 2018 |
| City of Oshkosh | 04 | 1982 | 783,500 | 4,014,000 | 3,230,500 | 2001 | 2009 |
| City of Oshkosh | 06 | 1989 | 350,900 | 8,675,700 | 8,324,800 | 2008 | 2016 |
| City of Oshkosh | 07 | 1989 | 22,309,000 | 155,247,800 | 132,938,800 | 2008 | 2016 |

**WINNEBAGO COUNTY WISCONSIN
TAX INCREMENTAL DISTRICTS**

| DISTRICT | Number | YEAR | BASE VALUE | CURRENT VALUE | INCREMENT | PLAN EXPIRATION DATE | STATUTORY MAXIMUM DATE |
|-----------------|--------|------|-----------------------|------------------|--------------------|----------------------------|------------------------------|
| City of Oshkosh | 08 | 1991 | 11,077,500 | 40,487,400 | 29,409,900 | 2013 | 2018 |
| City of Oshkosh | 09 | 1991 | 684,300 | 17,853,500 | 17,169,200 | 2013 | 2018 |
| City of Oshkosh | 10 | 1993 | 600,300 | 1,062,900 | 462,600 | 2013 | 2020 |
| City of Oshkosh | 11 | 1995 | 486,300 | 652,600 | 166,300 | 2015 | 2018 |
| City of Oshkosh | 12 | 1997 | 1,715,400 | 6,199,500 | 4,484,100 | 2020 | 2020 |
| City of Oshkosh | 13 | 1998 | 5,869,100 | 19,335,500 | 13,466,400 | 2021 | 2021 |
| City of Oshkosh | 14 | 2000 | 558,400 | 6,974,500 | 6,416,100 | 2023 | 2023 |
| City of Oshkosh | 15 | 2001 | 564,900 | 7,927,800 | 7,362,900 | 2023 | 2024 |
| City of Oshkosh | 16 | 2001 | 0 | 4,878,400 | 4,878,400 | 2023 | 2024 |
| City of Oshkosh | 17 | 2001 | 2,210,600 | 10,620,500 | 8,409,900 | 2023 | 2023 |
| City of Oshkosh | 18 | 2002 | 51,300 | 5,839,800 | 5,788,500 | 2025 | 2027 |
| City of Oshkosh | 19 | 2003 | 104,200 | 6,909,000 | 6,804,800 | 2026 | 2028 |
| City of Oshkosh | 20 | 2005 | 20,815,500 | 18,475,200 | * | 2026 | 2030 |
| City of Oshkosh | 21 | 2006 | 1,954,900 | 124,600 | * | 2026 | 2031 |
| Totals | | | \$ 172,940,950 | 0 | 606,759,900 | \$ 437,989,550 | |

* 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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