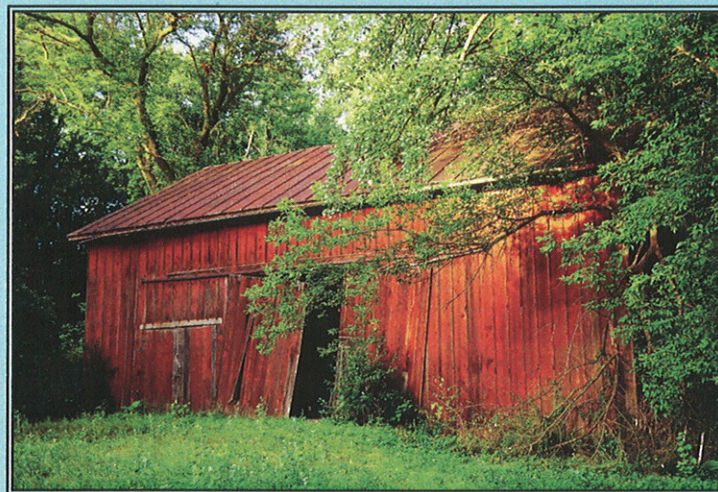
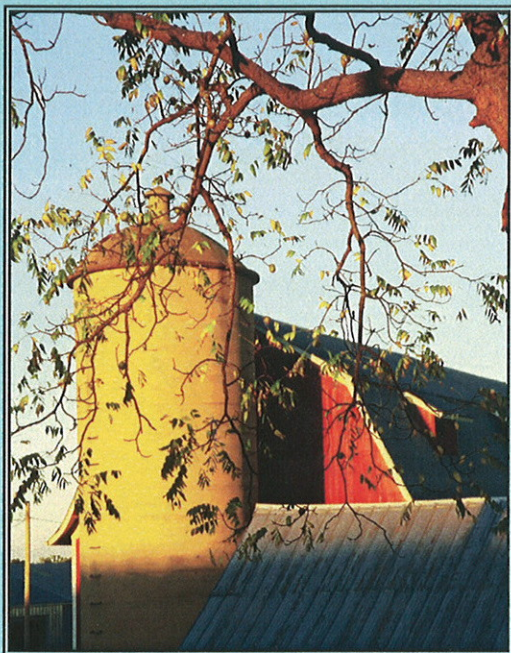


Adopted Budget 2005

O'RENSTEIN



Winnebago County

Wisconsin
The Wave of the Future

About Our Cover.....

Barns of Winnebago County

Photographed by Michael J. Cooney

Michael has a passion for the barns of Winnebago County, which he has been photographing for 20 years. The challenge and reward is that in the right light, on the right day, even the most ordinary barn can take on a special life. Working barns, restored barns and decaying barns each have their own charm and often evoke their heritage.

With the Winnebago County landscape rapidly changing, capturing these images is a vital part of helping to preserve our rural heritage.

Michael is a partner in Workforce Communications, where he specializes in producing and directing direct response commercials that appear in major TV markets across the country. He also is the editor of the Career Education Review and a frequent speaker on career education trends at state and national meetings.

We thank Michael for his contribution to our 2005 budget book.

FISCAL YEAR 2005

ANNUAL BUDGET FOR THE

COUNTY OF WINNEBAGO

Submitted by

JANE VAN DE HEY

WINNEBAGO COUNTY EXECUTIVE

to

WINNEBAGO COUNTY BOARD OF SUPERVISORS

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Jane Van De Hey
County Executive



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Winnebago County
Office of the County Executive

The Wave of the Future

2005 EXECUTIVE BUDGET MESSAGE

"I believe we are here on the planet Earth to live, grow up, and do what we can to make this world a better place for all people to enjoy freedom."

*Rosa Parks
Civil rights activist*

Jane Van De Hey



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

In presenting this 2005 Executive Budget, I am compelled to share not only excellent figures but the process which resulted in this budget. Clearly, we are committed to the best service possible to our Community while we are also keenly aware of the responsibility and trust we accept to use our citizens dollars wisely. The necessary Capital Improvement Projects of the last years have increased the taxes we must levy to repay debt for those projects. Additionally, State and Federal funds for mandated programs have continued on a downward spiral, while growth and expectations for these programs continue. A list of some of those major sources of revenue follows on the next page.

Human Services:	Park View Health Center:
Basic County Allocation	Intergovernmental Transfers (IGT)
Community Integration Program	Medicaid
Community Options Program	General Sources:
Income Maintenance	General Revenue Sharing
Medical Assistance	Transportation Aides
W-2 program funding	Courts:
Youth Aides	Circuit Court Grants

Had these revenue sources increased at the same rate as inflation, we would have had roughly \$1.2 million more in revenues. Because of these shortfalls, we are forced to find additional efficiencies to generate savings, increase property taxes or reduce services. With a large majority of our services being in the areas of public safety and human services (about 62%), it is very difficult to cut back services.

It has been our consistent commitment to continue to look for areas of savings and consolidations. We have experienced good property valuation growth of 7% this year, 3% which represents new construction. However, because of the adverse economic conditions we have experienced over the past few years, it has been difficult to find ways to keep property taxes down without a reduction in the services our citizens expect. I am compelled to submit to you, a budget with a reduction of 5-cents to the property tax rate. In times of economic hardship, people turn to us for help more than in good economic times.

We significantly limited departments ability to increase their tax levy above the past year. We have cut back on all capital spending and have eliminated adding new positions to our table of organization. We have also eliminated ten positions, will only fill three positions as part-time that were previously full-time and will leave one position vacant for a year to see what impact their absence will have on service delivery. All new position requests that would have increased the table of organization were denied. The total savings from these changes are \$570,098.

The challenge of maintaining our level of service in the face of diminishing resources is formidable. I am pleased and proud of the level of responsibility and cooperation demonstrated by our Departments, the County Board Supervisors who participated in these negotiations, and especially our Finance Director Charles Orenstein, for helping me prepare a budget which achieves fiscal restraint without eliminating the services we have the responsibility to deliver. This year our operating tax rate will be \$4.29 per \$1,000 of valuation, 42-cents under the state imposed cap of \$4.71. Our debt service rate will be \$1.00 per \$1,000. The total rate is down 5-cents from last year. With extraordinary revenue losses and the normal increases in labor, we needed to take actions to bring forward a budget with a minimal increase in the tax levy. A list of those items follows:

- General fund reserves applied for overall levy reduction.	\$ 1,500,000
- Boat launch program reserve - to be used for maintaining and upgrading boat launches	30,000
- Community Options Program (COP) risk reserve being applied to program costs.	279,295
- Public Health Department reserve being applied to reduce the Public Health special tax levy	200,000
- Highway Department reserves being applied to County Road Maintenance	150,000
- Land Records Modernization funds being applied to the Geographical Information Systems Department to reduce the tax levy needed for that operation.	71,000
- Jail Assessment Fund reserves being applied to debt service on the jail.	200,000

The following objectives were used as guidelines in developing this 2005 executive budget:

1. Departments were told to prepare their budgets and limit tax levy increases.
2. Maintain prudent expenditure and revenue levels which will enable the county to meet ongoing and future statutory budget demands.
3. Continue to maintain a safe level of undesignated fund balance in the General Fund to protect the County against unforeseen expenses or emergencies.
4. Maintain a strong financial position that will enable the County to maintain its Aa2, Moody's bond rating.

The County will incorporate the following long and short term programmatic goals:

1. Repairing and replacing the essential infrastructure of our buildings, i.e.; heating, cooling and structural maintenance is a process which is necessary for function and safety.
2. Continue the development of our County Road System to efficiently handle the increasing demands of a growing population and to develop roadways in areas of economic growth.
3. Our Wittman Regional Airport will continue focusing on implementing strategies as outlined in our 2004 Airport Master Plan to expand use of the facility. Part of this focus is to draw more "general aviation" users to the facility. With the help of citizens, tenants and committed County Board Supervisors, I believe we can establish a clear vision for Wittman's future.

4. We are looking at more cooperative efforts with neighboring governmental units to share service delivery systems. This results in cost savings to all parties involved. Examples include the public safety system and a joint plan for handling recycling and landfilling with several counties in our area. We are looking at more areas such as Highway, Airport and Emergency Government and other areas where efficiencies can be optimized. These synergies have proven valuable and have garnered State and National replication.

Public Services do not come without cost. To minimize the impact on the taxpayers of Winnebago County, we must become even more efficient. Many of the guidelines and parameters listed below will help us achieve this objective:

1. Ensuring the appropriate training and support of our valuable staff in the use of technologies in order to maximize our ability to deliver swift, community oriented, cost effective service.
2. Minimize the use of the cumbersome and costly practice of creating and maintaining paper documents.
3. Ensure that our current building projects are consistent with future growth and development, preventing costly redesign and reconstruction in the future.

The financial goal of our County is to continue to stabilize our property tax rate by continuing the following actions:

1. Work aggressively to address the reimbursement and regulation issues related to Parkview Health Center and find additional ways to reduce the taxpayer cost of caring for the residents of the facility.
2. Maintain prudent expenditure and revenue levels which will enable the county to meet ongoing and future statutory budget restraints.
3. Minimize the use of property tax dollars to replace reduced or eliminated federal or state program specific funds. This will be accomplished by closely evaluating these mandated programs and measuring the value of those programs.
4. Limit departments ability to expand un-mandated programs.
5. Maintain a minimal amount of fund balance in all governmental funds with the exception of the General Fund. The reasons for maintaining a minimum level of General Fund undesignated fund balance are: 1) to maintain sufficient cash balances in times during the year when expenditures exceed revenue and we have a net cash outflow, 2) to maintain sufficient funds to protect the County in case of unanticipated expenditures or emergencies. The General Fund undesignated fund balance will be maintained at a level approximately equal to 8.3% of the total combined expenditures as follows:
 - General fund total expenditures, plus
 - Human Service funds total expenditures, plus

- Debt Service fund expenditures, plus
 - Levy support to Parkview Health Center, plus
 - Levy support to the Airport Fund (Wittman Regional Airport)
6. Invest funds that are temporarily idle in securities that provide the best possible rate of return and have a minimal amount of risk associated with the market value of the investments.

2005 BUDGET HIGHLIGHTS

REVIEW BY EXPENDITURE CATEGORY:

Labor

Total county wages are up \$1.5 million or 3.2% from 2004. We have eliminated ten positions, will only fill three positions as part-time that were previously full-time and will leave one position vacant for a year to see what impact these changes will have on service delivery. All new position requests that would have increased the table of organization were denied. The total savings from these changes are \$570,098! Detail related to this can be viewed on the schedule titled, "Table of Organization - Changes" found later in the "Overview" section of this book. In addition, I am also deferring the across-the-board pay increase for non-represented employees to April 1, to further help keep costs down. The overall increase in wages is relatively consistent with cost of living increases.

Fringe benefits are up \$494,000 or 2.7%. In theory, the rate of increase should closely match the increase in total wage costs. Many fringe benefits are a percent of wages such as social security and retirement. The cost of health insurance did not increase as fast as in prior years so the percent change in fringes does not exceed the percent change in wages, as has been the case in recent years. We continue our commitment to stem the tide of upward spiraling health care costs.

Capital

Our capital outlay budget for 2005 is \$1,761,211, reflecting a decrease of \$164,545 or 8.5%. Much of the capital is attributable to the Highway Department (around \$1 million). Highway Department equipment is funded by user charges so most does not appear in the County tax levy.

Many other departments submitted requests for building improvements, remodeling and repairs. I do not believe many of them are crucial to continuing operations and service delivery. In addition, we simply do not have the financial resources available to do them without significant increases in property taxes. As such, I have eliminated \$500,000 of requests from the 2005 budget.

Travel

Travel expenditures are projected to decrease \$15,000 or 2.5%. 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 2005 whenever possible. These measures should ensure our staffs ability to maintain professional licensures and certification standards.

Other Expenditures

Other expenditures are budgeted to increase \$2,356,000 or 2.9%. Some areas to note include:

The Human Services Department has an increase of \$972,000, which represented a 2.5% increase for that department. These are primarily inflationary increases. There are no significant changes to services.

Highway Department has an increase of \$893,000, which represents a 19.8% increase for that department. More road maintenance materials are being purchased for increases in road work due to a jurisdictional transfer of roads from the State to the County. We will receive State revenues that cover most of those costs.

Information Systems shows an increase of \$40,000, which represents a 10.5% increase for that department. Most of this is attributable to software maintenance contracts associated with things such as the Public Safety System which was recently replaced. The first year had little expense because maintenance is often included for the year of purchase.

The Jail Assessment Fund shows an increase of \$200,000. We are transferring \$200,000 from the fund to apply to debt service on the Jail. Using the Jail Assessment fund in this way is a prudent use of this money.

REVIEW BY DIVISION:

Administration

The tax levy in this division is \$6,820,294, an increase of \$45,040, or 0.7%. The only significant increase is in the Technology Replacement Fund where we are increasing the levy \$125,000 to increase the rate at which we are building up the fund. The objective here has been to build up a fund to pay for large technology replacements rather than seeing large spikes to the tax levy in specific years. Most departments in this division had very small increases and some have lower tax levies for 2005.

Public Safety

This division shows a tax levy of \$16,120,099, an increase of \$731,651, or 4.8%. The Clerk of Courts area has an increase in levy of \$187,000. This is due in part to a reduction of revenues projected to be received from the reimbursement of attorney costs. We were previously able to

charge this to individuals who had legal services provided by the County at the time of court appearance. All other expenditures have been held in line.

The Sheriff Department shows an increase in levy of \$510,528 or 4%. Most of the increase is due to normal labor costs increases.

Other departments in this division had very nominal increases in tax levy.

Transportation

This division shows a tax levy of \$958,083, an increase over 2004. Both Airport and County Road Maintenance had increases in operating expenses of just 0.4% over 2004.

Health and Human Services

The Health and Human Services levy is \$21,780,100, up \$673,035 or 3.2% from 2004. We've eliminated 3 ½ positions for a savings of \$185,000. All operating expenses at Park View have been held to an increase of just 0.6%. The same is true for the other departments that make up the Health and Human Services Division.

We still face significant challenges in this Division. We continue to see the threat that we may lose Intergovernmental Transfer Funds (IGT) that have helped offset Park View's deficits for a number of years. The operation is also housed in two very old deteriorating buildings. We have not included funds in the 2005 budget or budgets of several past years to maintain and improve the buildings. We are waiting for a definitive County Board decision to be made regarding their future use.

It is also difficult to control costs in the Human Services Department. Our contract agencies must increase their rates and the number of citizens needing services continues to grow. We've tried adding money to the budget each year to reduce waiting lists but they continue to grow. This will pose a significant challenge to us in the future.

Education, Culture and Recreation

The Division of Education, Culture, and Recreation shows a tax levy of \$1,786,771, a decrease of \$64,883 or 3.5%. 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.

Planning and Environment

This division shows a tax levy of \$518,040, a decrease of \$187,945 or 26.6%. The Register of Deeds department has increased budget revenue forecasts to more closely match what we have been receiving historically. This accounts for about \$140,000 of the decrease. The Planning Department has reclassified one position that we will only fill as half-time. They are also projecting more revenues in 2005 due to fee rate increases. The effect of these things in the Planning Department will result in levy reduction of about \$54,000.

Non Divisional Budgets

The net increase in levy for this area for 2005 is 650,592 or about 13.9% above 2004. The increase is primarily attributable to reductions in revenues.

Budgets in this group include the County Board, the Scholarship Program and the Miscellaneous area . The County Board tax levy for 2005 is \$286,820, almost identical to 2004.

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.

The non-divisional section also includes revenue sources that are not directly related to any specific department. This includes an indirect cost reimbursement we receive from our funding agencies. It also includes our state shared revenue annual allocation. We expect to see a **DECREASE** in our state shared revenue allocation to \$4.0 million, **about \$200,000 below 2004, a decrease of 4.8%**. Investment Income will also decrease by about \$200,000 because of lower interest rates.

Revenues from the sale of County property will also decrease.

Capital Projects

Our spending on large capital projects which require bonding is stabilizing. We will continue to see the need to bond for road construction projects because of rapid growth in our County. One project being researched is related to our Nursing Home; Park View Health Center. This facility is aging and will be requiring major investments to keep it functional in the future. We are currently studying different alternatives for the future. This project will include safe and adequate space for our Public Health Department.

Debt Service

Our debt service requirements for 2005 are \$9,451,442, an increase of \$228,763, or 2.5% over 2004. We will not be doing a borrowing for new projects in 2004 so this helped keep the debt service rate down.

Table of Organization

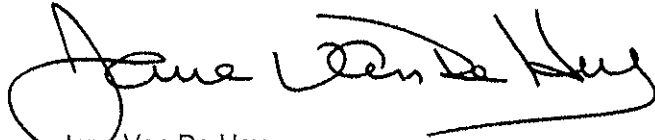
As mentioned earlier, several positions have been eliminated and others will only be filled part-time rather than full-time. Savings from these cutbacks equal \$570,000. I am also deferring the cost-of-living pay increase for non-represented employees to April 1, to further help keep costs down. The overall increase in wages is relatively consistent with inflation.

CONCLUSION

Winnebago County historically has been innovative in creating economic growth, successful in achieving goals, thoughtful with taxpayers hard earned dollars and a leader in the region and the state. As demonstrated by our short and long-term objectives, the tradition continues. Clearly, we are committed and able to prepare Winnebago County for excellence in the 21st Century. We will ensure the continuation of the quality of life our community currently enjoys.

I thank and commend the management and support staff of all the departments who assisted in preparing this budget document. This major task reflects the best efforts of us all.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jane Van De Hey", with a large, stylized initial "J" and a long horizontal flourish extending to the right.

Jane Van De Hey
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 over 156,700. 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 is currently 4.4%, which is an increase from the 3.5% of a year ago. This compares favorably to the state's average unemployment rate of 5.3% and the national average of 5.8%. Inflationary trends in the region compare favorably to national indices. The economic condition and outlook of the County has remained relatively stable in a weak state and national economy. The region is most noted for a stable industrialized base that centers on the paper and packaging industries. Historically, these industries have tended to maintain their stability in both good and bad economic times. However, this trend is starting to change.

The full equalized valuation of the County as of January 1, 2003 is \$8,961,053,350, an increase of \$568,928,700 or 6.78% over 2002. The growth in valuation consists of 2.93% in new construction and 3.85% 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

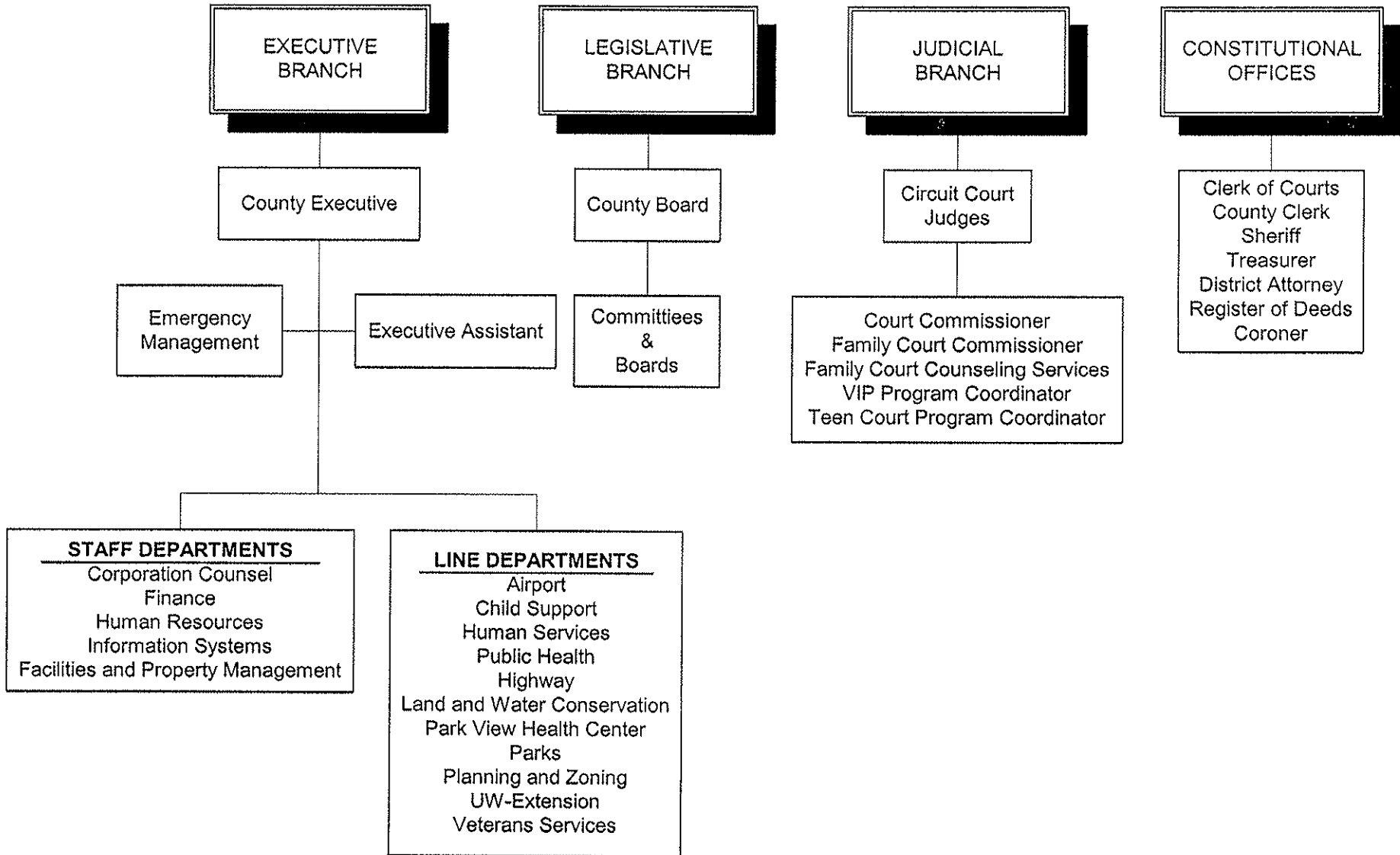
MISSION STATEMENT

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>
5/19/04	Forms and Instructions made available for budget preparation
7/19-8/2/04	Budget worksheets and all materials due from departments to Finance Department
8/23-9/3/04	Executive holds meetings with departments to review budgets
9/27/04	Finalized budget sent out for printing and assembly
10/11/04	Budget delivered to County Board Supervisors
10/25-27/04	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 levy rate limits. These limits are described under the "Property Tax Rate Limits and Levy Limits" section of the budget book. The County relies heavily on property taxes as a revenue source (about 37% of the revenue budget).

Intergovernmental Revenues:

These represent grants, aides, and state and federal funding for programs and services. This revenue source is also relied on heavily to fund County programs (about 50% 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 9% of our revenue budget.

Licenses and Permits:

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

Other Revenues:

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

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

EXPENDITURES:

The County Board adopts the expense category totals of (1) Labor, (2) Travel, (3) Capital, and (4) Other operating expenses. The complete listing of each recommended line item are considered as substantiating detail used to arrive at the totals. Transfers can be made during the year between line items but not between categories unless rules established by the County Board are followed. The budget adjustment process is described in more detail later. The four categories are described in more detail below:

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

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

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

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

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

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

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

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

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

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

BUDGETARY CONTROL:

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

FUNDS:

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

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

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

DEBT SERVICE FUND: Account for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs. Winnebago County currently has twelve debt service funds for debt issues ranging from 1998 to 2004.

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 2003 Comprehensive Annual Financial Report, this amount calculates to around \$9.5 million. We are using \$1.5 million of General Fund Reserves to balance the 2005 Budget. This leaves a projected General Fund Unreserved Fund Balance of about \$7.5 million at the end of 2005. We feel it is necessary to draw the balance down a little further than usual this year because of the current economic conditions. As conditions improve, the balance will be brought back up in the future.

Excess reserves are the result of current year operating surpluses and are applied in the next and future budget years to reduce the tax levy.

PROPERTY TAX RATE LIMITS AND LEVY LIMITS

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

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

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

LEGISLATIVE HISTORY:

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

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

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

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

BUDGET NOTES FOR 2005 SIGNIFICANT INFORMATION

Below are some major items to note about the 2005 budget:

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

-	General fund reserves applied for overall levy reduction.	\$ 1,500,000
-	Boat launch program reserve - to be used for maintaining and upgrading boat launches	30,000
-	Public Health Department reserve being applied to reduce the Public Health special tax levy	200,000
-	Highway Department reserves being applied to County Road Maintenance	150,000
-	Land Records Modernization funds being applied to the Geographical Information Systems Department to reduce the tax levy needed for that operation.	71,000
-	Jail Assessment Fund reserves being applied to debt service on the jail.	200,000

2. Total equalized value (as reduced by Tax Incremental Districts (TID)) in the County increased 7% over 2004. This consists of a 4% market valuation growth and 3% growth in new or improved property.
3. Building repairs and improvements – We have excluded \$500,000 of requests for building repairs and improvements from this 2005 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.

Significant Information - Continued

4. 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 2003 Comprehensive Annual Financial Report, this amount calculates to around \$9.5 million. We are using \$1.5 million of General Fund Reserves to balance the 2005 Budget. This leaves a projected General Fund Unreserved Fund Balance of about \$7.5 million at the end of 2005, about \$2.0 million less than the calculated amount. We feel it is necessary to draw the balance down a little further than usual this year because of current economic conditions. As conditions improve, the balance will be brought back up in the future.

2005 ADOPTED BUDGET
SUMMARY OF COUNTY BOARD ACTIONS

DEPARTMENT NAME	LINE ITEM	DETAIL	EXPENDITURES	REVENUES	LEVY
Levy per Executive Budget Book					53,416,371
COUNTY BOARD ACTIONS:					
Coroner	Operating expenses	Increase expenses	17,255		53,433,626
Coroner	Per Diem	Increase per diem	18,000		53,451,626
County Road Maintenance	Operating Grants	Contribution to the East Wisconsin Railroad Consortium	13,230		53,464,856
Parks	Operating Grant	City of Menasha & Town of Menasha - Construction of a trestle trail over Little Lake Butte des Morts	25,000		53,489,856
Human Services	Operating expenses	Maintain present level of care	600,000		54,089,856
Sheriff	Pay for Stay	Reduce pay for stay revenue	32,500		54,122,356
Coroner	Fees and Cost revenue	Increase revenue	(13,750)		54,108,606
Parks	Fees and Cost revenue	Reduce for assumption of user fees for soccer and rugby	12,000		54,120,606
Human Services	Reserves applied	Restore COP Risk reserve	279,296		54,399,902

WINNEBAGO COUNTY 2005 BUDGET SUMMARY

DIVISION:	<u>Expense</u>	<u>Revenue</u>	<u>Adjustments</u>	<u>Levy</u>
Administration	\$ 14,422,673	\$ 7,695,775	\$ 93,396	\$ 6,820,294
Public Safety	21,852,278	5,632,524	(45,650)	16,174,104
Transportation	17,401,000	14,677,435	(1,757,252)	966,313
Health & Human Services	79,172,207	56,033,037	(479,774)	22,659,396
Education, Culture, & Recreation	2,454,163	600,392	(30,000)	1,823,771
Planning & Environment	<u>3,119,480</u>	<u>2,501,573</u>	<u>(99,867)</u>	<u>518,040</u>
Divisional Total	\$ <u>138,421,801</u>	\$ <u>87,140,736</u>	\$ <u>(2,319,147)</u>	\$ <u>48,961,918</u>
OTHER:				
Board of Supervisors	\$ 287,370	\$ 550	\$ -	\$ 286,820
Scholarship Program	9,000	11,000	2,000	-
Safety Building Board	-	-	-	-
Unclassified	2,831,655	5,120,950	(2,010,983)	(4,300,278)
Debt Service	<u>9,686,442</u>	<u>235,000</u>	<u>-</u>	<u>9,451,442</u>
Other Total	\$ <u>12,814,467</u>	\$ <u>5,367,500</u>	\$ <u>(2,008,983)</u>	\$ <u>5,437,984</u>
Grand Total	\$ <u>151,236,268</u>	\$ <u>92,508,236</u>	\$ <u>(4,328,130)</u>	\$ <u>54,399,902</u>

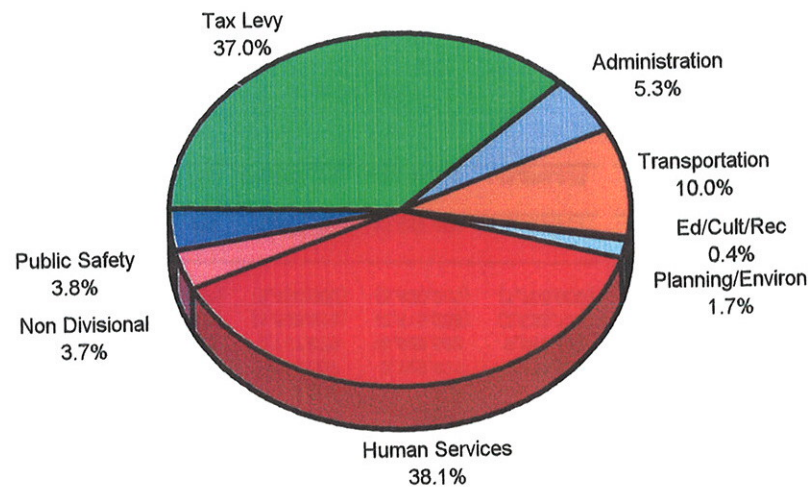
2005 APPROPRIATIONS FOR WINNEBAGO COUNTY

	EXPENDITURES					REVENUES				
	2003 Actual	2004 Estimated	2004 Budget	2004 Revised	2005 Budget	2003 Actual	2004 Estimated	2004 Budget	2004 Revised	2005 Budget
ADMINISTRATION										
County Executive	155,828	166,797	168,681	203,681	173,294	1,000	1,000	2,500	2,500	7,200
Corporation Counsel	397,865	435,292	441,378	441,378	441,821	14,385	17,000	19,000	19,000	19,000
County Clerk	267,482	351,991	346,898	346,898	300,931	84,623	73,410	59,410	59,410	67,710
Treasurer	309,962	366,703	317,814	317,814	379,347	743,247	682,262	625,350	625,350	709,800
Human Resources and Payroll	592,373	555,546	552,403	554,903	540,535	6,135	5,000	5,000	5,000	5,000
Workers Compensation Fund	937,850	703,341	675,858	675,858	786,420	742,985	690,000	690,000	690,000	790,000
Self Funded Health Insurance	3,000,189	3,931,000	3,922,644	3,922,644	4,115,752	3,860,281	4,071,000	4,056,715	4,056,715	4,135,752
Self Funded Dental Insurance	354,550	352,500	352,001	352,001	380,695	432,051	431,000	428,920	428,920	431,420
Finance	644,327	598,151	599,314	599,314	641,381	23,065	22,801	22,400	22,400	23,900
General Services	463,259	490,054	530,523	530,523	496,658	287,147	444,800	529,400	529,400	491,300
Prop & Llab Insurance Fund	778,073	1,005,546	979,823	979,823	911,308	933,448	979,506	983,506	983,506	875,509
Information Systems	1,560,696	1,770,686	1,782,821	1,819,404	1,787,346	69,541	71,196	135,768	135,768	101,434
Technology Replacement	143,936	113,150	113,150	113,150	220,735	26,000	-	-	-	-
Facilities & Property Management	3,016,069	3,061,520	3,361,746	3,393,468	3,246,450	90,968	112,893	103,339	103,339	37,750
	<u>12,622,459</u>	<u>13,902,277</u>	<u>14,165,054</u>	<u>14,250,859</u>	<u>14,422,673</u>	<u>7,314,876</u>	<u>7,601,868</u>	<u>7,661,308</u>	<u>7,661,308</u>	<u>7,695,775</u>
PUBLIC SAFETY										
District Attorney	1,003,693	1,035,025	1,053,673	1,053,673	1,077,956	65,955	73,472	70,640	70,640	75,000
Clerk of Courts & Courts	3,271,961	3,225,705	3,319,949	3,321,574	3,427,619	1,834,566	2,054,727	2,071,788	2,071,788	1,992,012
Sheriff	14,989,639	16,282,014	15,493,385	15,726,237	16,287,472	1,417,367	2,725,215	2,704,028	2,704,028	2,955,087
Jail Improvements	282,305	38,862	33,050	33,050	245,650	174,034	200,000	200,000	200,000	200,000
Coroner	263,549	210,000	207,739	207,739	246,093	39,147	41,000	45,200	45,200	51,750
Emergency Management	505,034	817,822	817,822	1,650,703	567,488	218,565	612,464	612,464	1,432,479	358,675
	<u>20,316,181</u>	<u>21,609,428</u>	<u>20,925,618</u>	<u>21,992,976</u>	<u>21,852,278</u>	<u>3,749,634</u>	<u>5,706,878</u>	<u>5,704,120</u>	<u>8,524,135</u>	<u>5,632,524</u>
TRANSPORTATION										
Airport	2,285,655	2,545,020	2,419,497	2,797,893	2,428,071	716,014	792,648	793,148	1,171,148	869,447
Highway Department	10,402,075	10,798,300	10,102,050	10,611,053	11,523,541	8,147,634	9,408,529	8,988,951	9,188,037	10,809,014
County Road Maintenance	3,319,042	3,411,815	3,411,815	3,426,815	3,439,388	3,283,571	3,157,119	3,411,281	3,426,281	2,993,974
Underground Storage Tanks	14,018	20,000	20,000	20,000	10,000	192,991	10,000	10,000	10,000	5,000
	<u>16,020,790</u>	<u>16,775,135</u>	<u>15,953,362</u>	<u>16,855,761</u>	<u>17,401,000</u>	<u>12,340,210</u>	<u>13,368,296</u>	<u>13,203,380</u>	<u>13,795,466</u>	<u>14,677,435</u>
HEALTH & HUMAN SERVICES										
Public Health	2,016,203	1,459,541	1,566,254	1,590,348	1,637,369	1,380,906	770,845	731,100	752,803	756,525
Child Support	1,083,077	1,103,054	1,112,183	1,112,183	1,158,041	1,168,722	1,194,875	1,194,875	1,194,875	1,222,240
Veterans	270,826	286,711	286,711	288,175	292,068	13,213	13,500	13,500	13,599	14,000
Human Services	52,443,502	52,722,551	54,126,765	55,111,383	57,625,079	35,687,173	36,799,654	37,451,836	38,419,372	40,167,664
Park View Health Center	18,875,144	18,054,509	18,356,555	18,720,786	18,459,650	14,498,483	13,265,411	13,653,469	13,870,774	13,872,608
	<u>74,688,752</u>	<u>73,626,366</u>	<u>75,448,468</u>	<u>76,822,875</u>	<u>79,172,207</u>	<u>52,748,497</u>	<u>52,044,285</u>	<u>53,044,780</u>	<u>54,251,423</u>	<u>56,033,037</u>

2005 APPROPRIATIONS FOR WINNEBAGO COUNTY

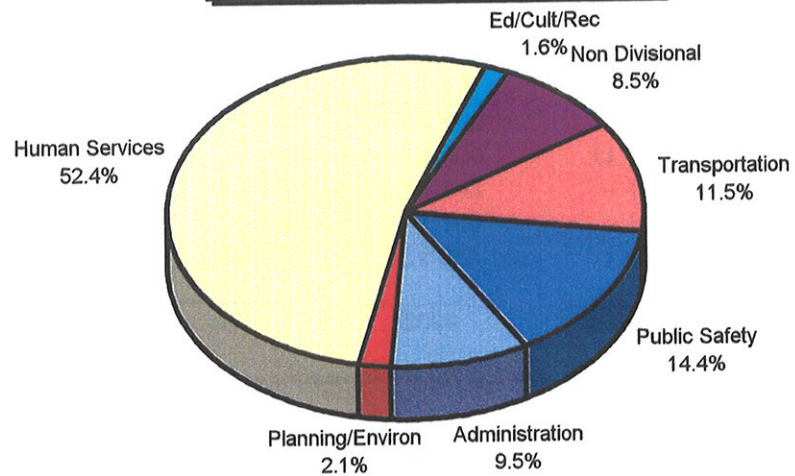
	EXPENDITURES					REVENUES				
	2003 Actual	2004 Estimated	2004 Budget	2004 Revised	2005 Budget	2003 Actual	2004 Estimated	2004 Budget	2004 Revised	2005 Budget
EDUCATION, CULTURE, & RECREATION										
UW-Fox Valley	254,865	251,152	278,484	312,283	278,484	125,679	125,576	139,242	142,901	139,242
University Extension	477,629	473,783	498,519	503,348	473,681	36,309	35,700	30,300	35,129	38,500
Parks	1,511,065	1,884,532	1,997,643	2,095,651	1,701,998	385,890	722,450	753,450	766,450	422,650
	<u>2,243,559</u>	<u>2,609,467</u>	<u>2,774,646</u>	<u>2,911,282</u>	<u>2,454,163</u>	<u>547,878</u>	<u>883,726</u>	<u>922,992</u>	<u>944,480</u>	<u>600,392</u>
PLANNING & ENVIRONMENT										
Register of Deeds	439,183	454,840	461,854	461,854	531,559	1,402,945	947,500	947,500	947,500	1,155,250
Planning	975,072	976,343	962,394	962,394	1,024,909	395,149	327,579	341,695	341,695	458,195
Tax Lister	162,466	151,244	178,864	178,864	158,364	1,159	750	600	600	600
Land Records Modernization	266,004	236,716	199,408	228,177	299,067	406,181	236,118	221,200	221,200	199,200
Land & Water Conservation	1,099,224	545,899	904,722	868,749	1,105,581	649,202	423,329	492,054	456,081	688,328
	<u>2,941,949</u>	<u>2,365,042</u>	<u>2,707,242</u>	<u>2,700,038</u>	<u>3,119,480</u>	<u>2,854,636</u>	<u>1,935,276</u>	<u>2,003,049</u>	<u>1,967,076</u>	<u>2,501,573</u>
NON-DIVISIONAL BUDGETS										
County Board	330,946	250,308	287,359	287,359	287,370	563	575	500	500	550
Scholarship Program	7,500	9,000	9,000	9,000	9,000	11,076	11,000	10,600	10,600	11,000
Safety Building Board	3,204	-	3,205	3,205	-	1,069	-	1,603	1,603	-
Unclassified	6,804,378	3,048,117	3,018,507	3,129,411	2,831,655	10,307,009	6,341,834	6,262,816	6,262,816	5,120,950
Debt Service	8,164,388	16,185,292	9,787,679	16,628,688	9,686,442	319,251	565,000	565,000	7,554,816	235,000
Fund Adjustments	(2,872,060)	(8,119,721)	(1,898,019)	(2,815,258)	(2,628,130)					
Reserves applied	(3,438,753)	(3,430,000)	(3,430,000)	(3,430,000)	(1,700,000)					
Tax Levy						48,481,232	50,371,973	50,371,973	50,371,973	54,399,902
	<u>8,999,603</u>	<u>7,942,996</u>	<u>7,777,731</u>	<u>13,812,405</u>	<u>8,486,337</u>	<u>59,120,200</u>	<u>57,290,382</u>	<u>57,212,492</u>	<u>64,202,308</u>	<u>59,767,402</u>
	<u>137,833,293</u>	<u>138,830,711</u>	<u>139,752,121</u>	<u>149,346,196</u>	<u>146,908,138</u>	<u>138,675,931</u>	<u>138,830,711</u>	<u>139,752,121</u>	<u>149,346,196</u>	<u>146,908,138</u>

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



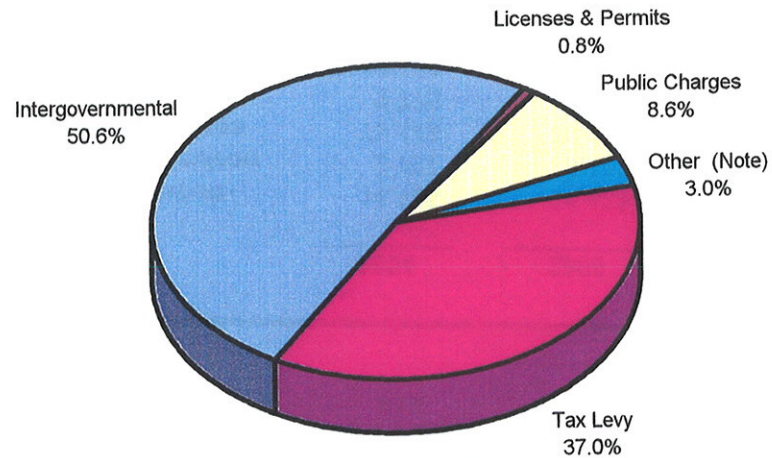
	2004	2005	Change	Percent
Administration	7,661	7,696	35	0.46
Transportation	13,203	14,677	1,474	11.16
Ed/Cult/Rec	923	600	(323)	(34.99)
Planning/Environ	2,003	2,502	499	24.91
Human Services	53,045	56,033	2,988	5.63
Non Divisional	6,841	5,368	(1,473)	(21.53)
Public Safety	5,704	5,632	(72)	(1.26)
Tax Levy	50,372	54,400	4,028	8.00
	139,752	146,908	7,156	5.12

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



	2004	2005	Change	Percent
Administration	14,165	14,425	260	1.84
Planning/Environ	2,707	3,119	412	15.22
Human Services	75,448	79,172	3,724	4.94
Ed/Cult/Rec	2,775	2,454	(321)	(11.57)
Non Divisional	13,106	12,813	(293)	(2.24)
Transportation	15,953	17,401	1,448	9.08
Public Safety	20,926	21,852	926	4.43
	145,080	151,236	6,156	4.24

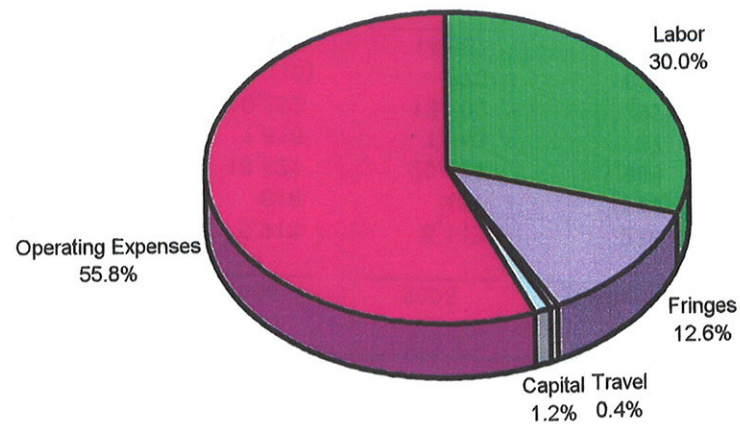
**Winnebago County
Where The Funds Come From
(In Thousands)**



	2004	2005	Change	Percent
Intergovernmental	69,895	74,327	4,432	6.34
Licenses & Permits	1,088	1,229	141	12.96
Public Charges	12,631	12,592	(39)	(0.31)
Other (Note)	5,767	4,360	(1,407)	(24.40)
Tax Levy	50,372	54,400	4,028	8.00
	139,753	146,908	7,155	5.12

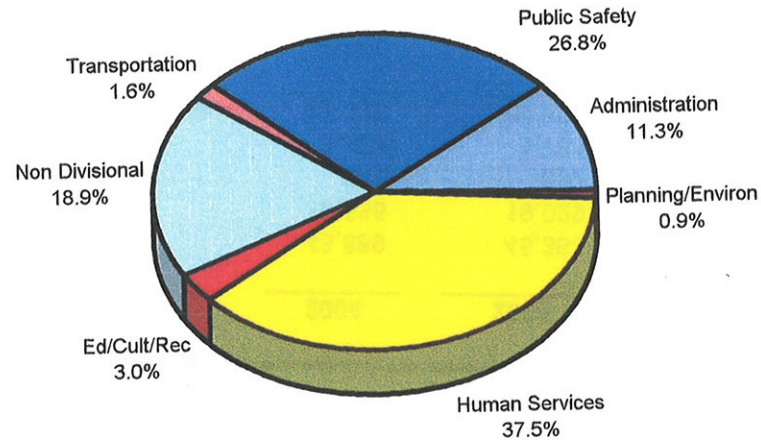
NOTE: " Other" category consists of other taxes, interest on investments, and other miscellaneous revenues such as rental, nonoperating grants, and sale of property and equipment.

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



	2004	2005	Change	Percent
Labor	43,889	45,363	1,474	3.36
Fringes	18,535	19,029	494	2.67
Travel	607	592	(15)	(2.47)
Capital	1,926	1,761	(165)	(8.57)
Operating Expenses	80,123	84,491	4,368	5.45
	145,080	151,236	6,156	4.24

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



	2004	2005	Change	Percent
Administration	5,913	6,143	230	3.89
Planning/Environ	616	467	(149)	(24.19)
Human Services	18,421	20,409	1,988	10.79
Ed/Cult/Rec	1,616	1,643	27	1.67
Non Divisional	10,392	10,300	(92)	(0.89)
Transportation	(16)	870	886	(5,537.50)
Public Safety	13,429	14,567	1,138	8.47
	50,371	54,399	4,028	8.00

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

FINANCIAL COMPARISON - TOTAL

	<u>2004 Budget</u>	<u>2005 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 43,889,580	\$ 45,363,041	\$ 1,473,461	3.357%
Fringe Benefits	18,534,678	19,028,673	493,995	2.665%
Capital Outlay	1,925,756	1,761,211	(164,545)	-8.544%
Travel & Meetings	606,913	591,628	(15,285)	-2.518%
Other operating expenses	<u>80,123,213</u>	<u>84,491,715</u>	<u>4,368,502</u>	<u>5.452%</u>
Total Expenditures	145,080,140	151,236,268	6,156,128	4.243%
Revenues	84,829,814	88,148,044	3,318,230	3.912%
Non operating revenues	<u>4,550,334</u>	<u>4,360,192</u>	<u>(190,142)</u>	<u>-4.179%</u>
Levy before adjustments	55,699,992	58,728,032	3,028,040	5.436%
Fund adjustments	(1,898,019)	(2,628,130)	(730,111)	38.467%
Fund reserves applied	<u>(3,430,000)</u>	<u>(1,700,000)</u>	<u>1,730,000</u>	<u>-50.437%</u>
Levy	<u>50,371,973</u>	<u>54,399,902</u>	<u>4,027,929</u>	<u>7.996%</u>
Equalized value (TID Out)	<u>8,961,053,350</u>	<u>9,581,695,450</u>	<u>620,642,100</u>	<u>6.926%</u>
Tax Rate (Note 1)	<u>\$5.62</u>	<u>\$5.68</u>	<u>\$0.06</u>	<u>1.068%</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 2005 Adopted tax mill rate is .06 cents higher the 2004 adopted rate based on equalized property values. The tax rate for operating expenses is \$4.39 per thousand dollars of equalized value. The State Legislature adopted tax rate limits on the levy imposed for operating expenses in 1992. For Winnebago County that limit is \$4.71 per thousand. Our operating tax rate is currently .32 cents or \$3.0 million below the state limit.

Taxes are actually allocated to individual properties based on assessed valuation. The County experienced real growth in property value (from new construction) of about 2.93%

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>2004 Budget</u>	<u>2005 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 42,777,592	\$ 44,211,585	\$ 1,433,993	3.352%
Fringe Benefits	18,067,710	18,559,034	491,324	2.719%
Capital Outlay	1,925,756	1,740,211	(185,545)	-9.635%
Travel & Meetings	579,163	561,048	(18,115)	-3.128%
Other operating expenses	<u>68,289,769</u>	<u>72,603,280</u>	<u>4,313,511</u>	<u>6.316%</u>
Total Expenditures	131,639,990	137,675,158	6,035,168	4.585%
Revenues	84,098,114	87,390,919	3,292,805	3.915%
Non operating revenues	<u>3,985,334</u>	<u>4,095,516</u>	<u>110,182</u>	<u>2.765%</u>
Levy before adjustments	43,556,542	46,188,723	2,632,181	6.043%
Fund adjustments	(1,898,019)	(2,628,130)	(730,111)	38.467%
Fund reserves applied	<u>(3,410,000)</u>	<u>(1,500,000)</u>	<u>1,910,000</u>	<u>-56.012%</u>
Levy	<u>38,248,523</u>	<u>42,060,593</u>	<u>3,812,070</u>	<u>9.967%</u>
Equalized value (TID Out)	<u>8,961,053,350</u>	<u>9,581,695,450</u>	<u>620,642,100</u>	<u>6.926%</u>
Tax Rate	<u>\$4.27</u>	<u>\$4.39</u>	<u>\$0.12</u>	<u>2.810%</u>

FINANCIAL COMPARISON - DEBT SERVICE

	<u>2004 Budget</u>	<u>2005 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>9,882,423</u>	<u>9,864,491</u>	<u>(17,932)</u>	<u>-0.181%</u>
Total Expenditures	<u>9,882,423</u>	<u>9,864,491</u>	<u>(17,932)</u>	<u>-0.181%</u>
Revenues	-	-	-	0.000%
Non operating revenues	<u>565,000</u>	<u>264,676</u>	<u>(300,324)</u>	<u>-53.155%</u>
Levy before adjustments	9,317,423	9,599,815	282,392	3.031%
Fund adjustments	-	-	-	0.000%
Fund reserves applied	<u>-</u>	<u>-</u>	<u>-</u>	<u>NA</u>
Levy	<u>9,317,423</u>	<u>9,599,815</u>	<u>282,392</u>	<u>3.031%</u>
Equalized value (TID Out)	<u>8,961,053,350</u>	<u>9,581,695,450</u>	<u>620,642,100</u>	<u>6.926%</u>
Tax Rate	<u>\$1.04</u>	<u>\$1.00</u>	<u>(\$0.04)</u>	<u>-3.846%</u>

FINANCIAL COMPARISON - LIBRARY TAX

	<u>2004 Budget</u>	<u>2005 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ -	\$ -	\$ -	0.000%
Fringe Benefits	-	-	-	0.000%
Capital Outlay	-	-	-	0.000%
Travel & Meetings	-	-	-	0.000%
Other operating expenses	<u>1,826,609</u>	<u>1,900,886</u>	<u>74,277</u>	<u>4.066%</u>
Total Expenditures	1,826,609	1,900,886	74,277	4.066%
Revenues	-	-	-	0.000%
Non operating revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.000%</u>
Levy before adjustments	1,826,609	1,900,886	74,277	4.066%
Fund adjustments	-	-	-	0.000%
Fund reserves applied	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.000%</u>
Levy	<u>1,826,609</u>	<u>1,900,886</u>	<u>74,277</u>	<u>4.066%</u>
Equalized value (TID Out) Note 1	<u>3,674,495,100</u>	<u>3,910,309,600</u>	<u>235,814,500</u>	<u>6.418%</u>
Tax Rate	<u>\$0.50</u>	<u>\$0.49</u>	<u>(\$0.01)</u>	<u>-2.000%</u>

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

Note 1: Total valuation includes only those municipalities that pay the County Library Tax.
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FINANCIAL COMPARISON - SPECIAL PURPOSE TAXES

	<u>2004 Budget</u>	<u>2005 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 1,111,988	\$ 1,151,456	\$ 39,468	3.549%
Fringe Benefits	466,968	469,639	2,671	0.572%
Capital Outlay	.	21,000	21,000	0.000%
Travel & Meetings	27,750	30,580	2,830	10.198%
Other operating expenses	<u>124,412</u>	<u>123,058</u>	<u>(1,354)</u>	<u>-1.088%</u>
Total Expenditures	1,731,118	1,795,733	64,615	3.733%
Revenues	731,700	757,125	25,425	3.475%
Non operating revenues	<u>.</u>	<u>.</u>	<u>-</u>	<u>0.000%</u>
Levy before adjustments	999,418	1,038,608	39,190	3.921%
Fund adjustments	.	.	.	0.000%
Fund reserves applied	<u>(20,000)</u>	<u>(200,000)</u>	<u>(180,000)</u>	<u>0.000%</u>
Levy	<u>979,418</u>	<u>838,608</u>	<u>(140,810)</u>	<u>-14.377%</u>
Equalized value (TID Out) Note 1	<u>3,933,508,900</u>	<u>4,186,051,000</u>	<u>252,542,100</u>	<u>6.420%</u>
Tax Rate	<u>\$0.25</u>	<u>\$0.20</u>	<u>(\$0.05)</u>	<u>-20.000%</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>
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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	Total	Operating	Debt Service	Library *	Special Levy *
1995	5,301,912	1,985,066	2,120,122	27,893,947	23,862,541	2,341,921	1,157,565	531,920	5.26	4.50	0.44	0.58	0.25
1996	5,743,935	2,237,818	2,385,516	29,025,626	24,191,451	3,021,112	1,239,501	573,562	5.05	4.21	0.53	0.55	0.24
1997	6,022,800	2,359,099	2,527,821	30,412,431	24,617,771	4,004,332	1,330,280	460,048	5.05	4.09	0.66	0.56	0.18
1998	6,412,773	2,547,163	2,724,592	32,459,324	26,073,809	4,531,648	1,370,552	483,315	5.06	4.07	0.71	0.54	0.18
1999	6,704,390	2,655,874	2,847,385	35,256,905	27,607,922	5,762,574	1,383,767	502,642	5.26	4.12	0.86	0.52	0.18
2000	7,059,646	2,827,104	3,028,208	37,105,645	29,390,346	5,584,972	1,449,340	680,987	5.26	4.16	0.79	0.51	0.22
2001	7,436,745	2,954,566	3,172,733	39,786,283	31,425,605	6,061,421	1,634,893	664,364	5.35	4.23	0.82	0.55	0.21
2002	7,901,354	3,158,044	3,262,535	45,002,199	35,397,720	7,128,289	1,679,102	797,088	5.70	4.48	0.90	0.53	0.24
2003	8,392,125	3,386,423	3,632,476	48,481,232	36,542,542	9,254,273	1,764,874	919,543	5.78	4.35	1.10	0.52	0.25
2004	8,961,053	3,674,495	3,933,509	50,371,973	38,248,523	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

* 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

6.00

5.80

5.60

5.40

5.20

5.00

4.80

4.60

4.40

1995

1996

1997

1998

1999

2000

2001

2002

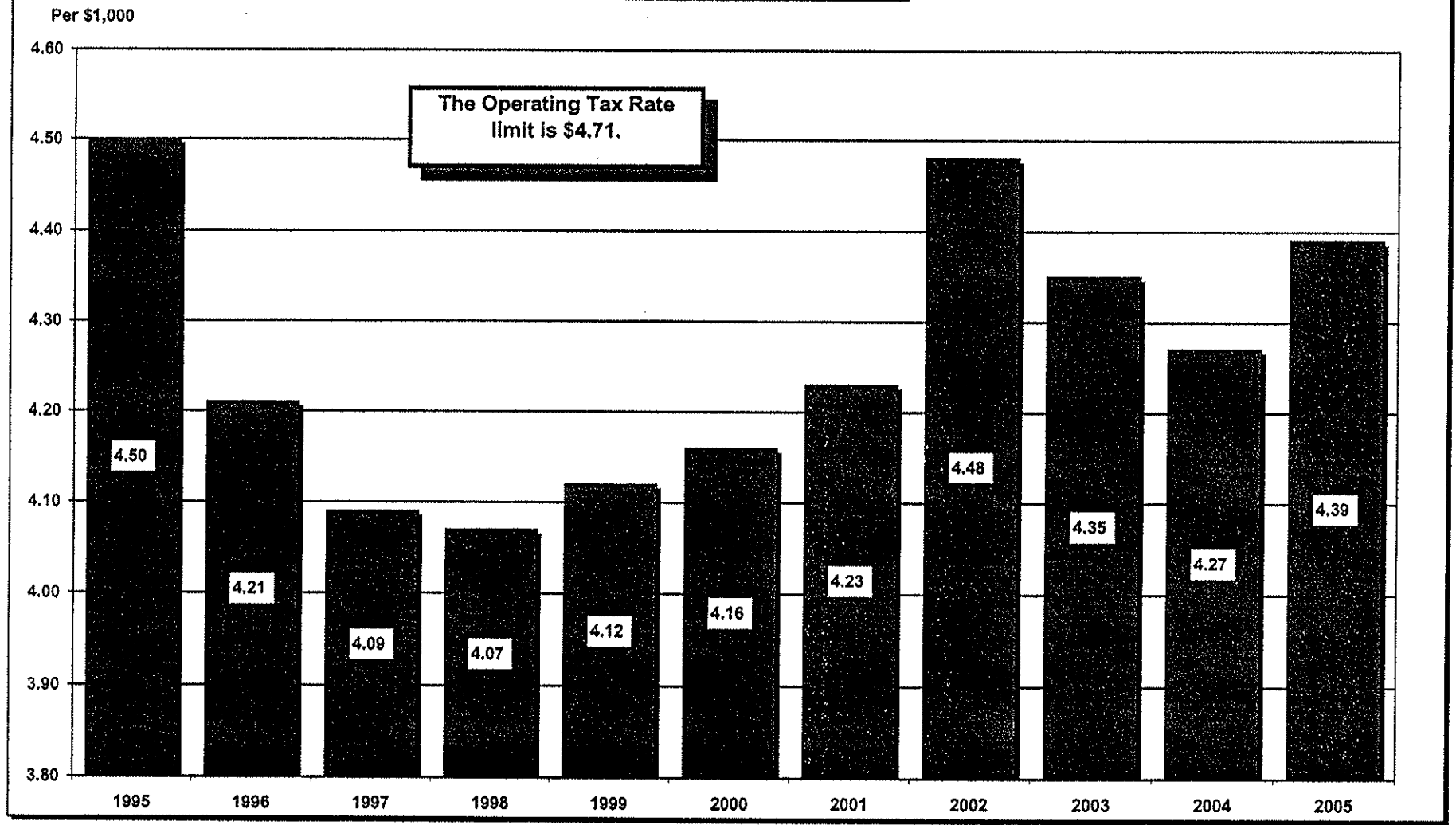
2003

2004

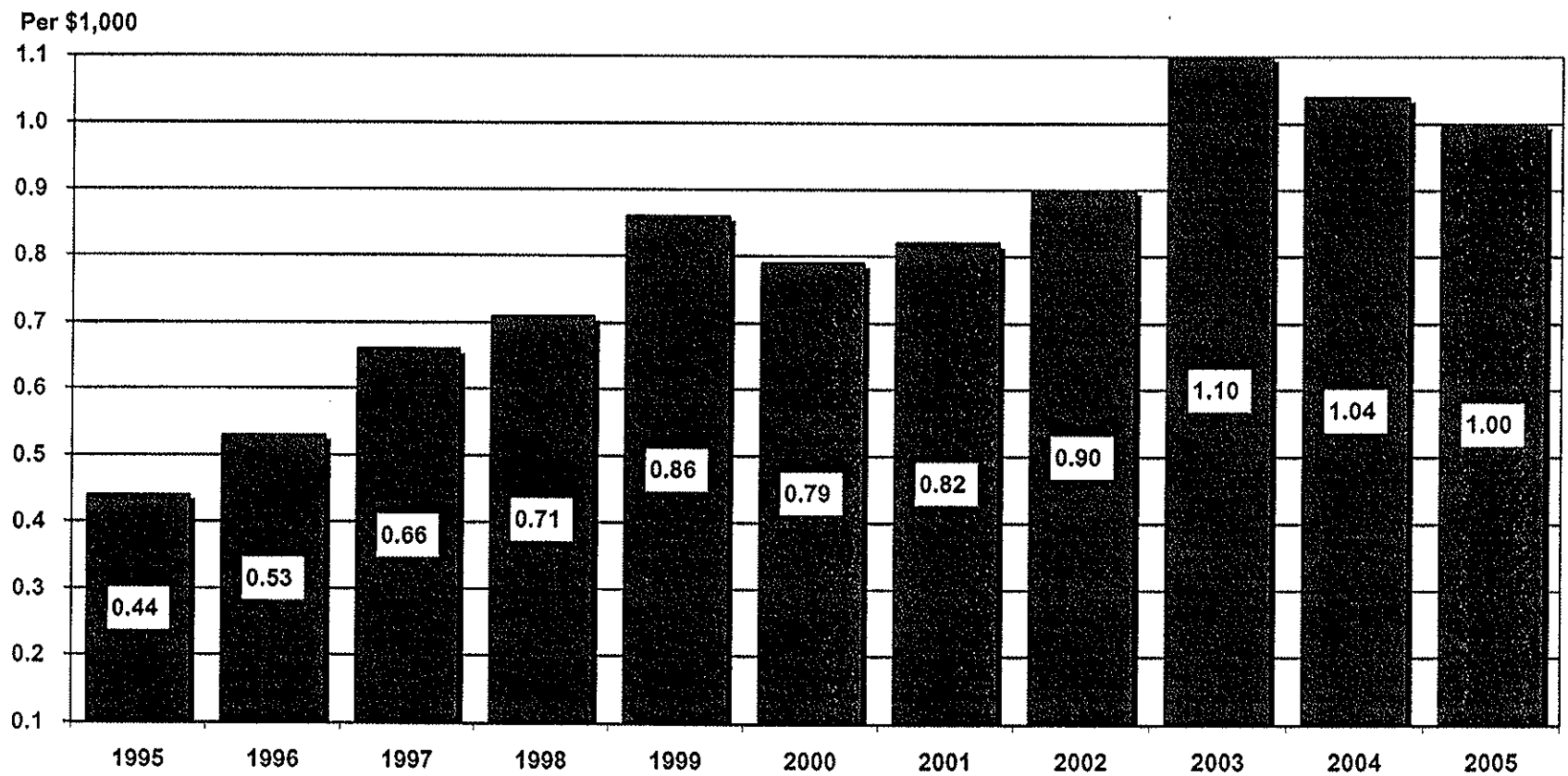
2005

5.26 5.05 5.05 5.06 5.26 5.26 5.35 5.70 5.78 5.62 5.68

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

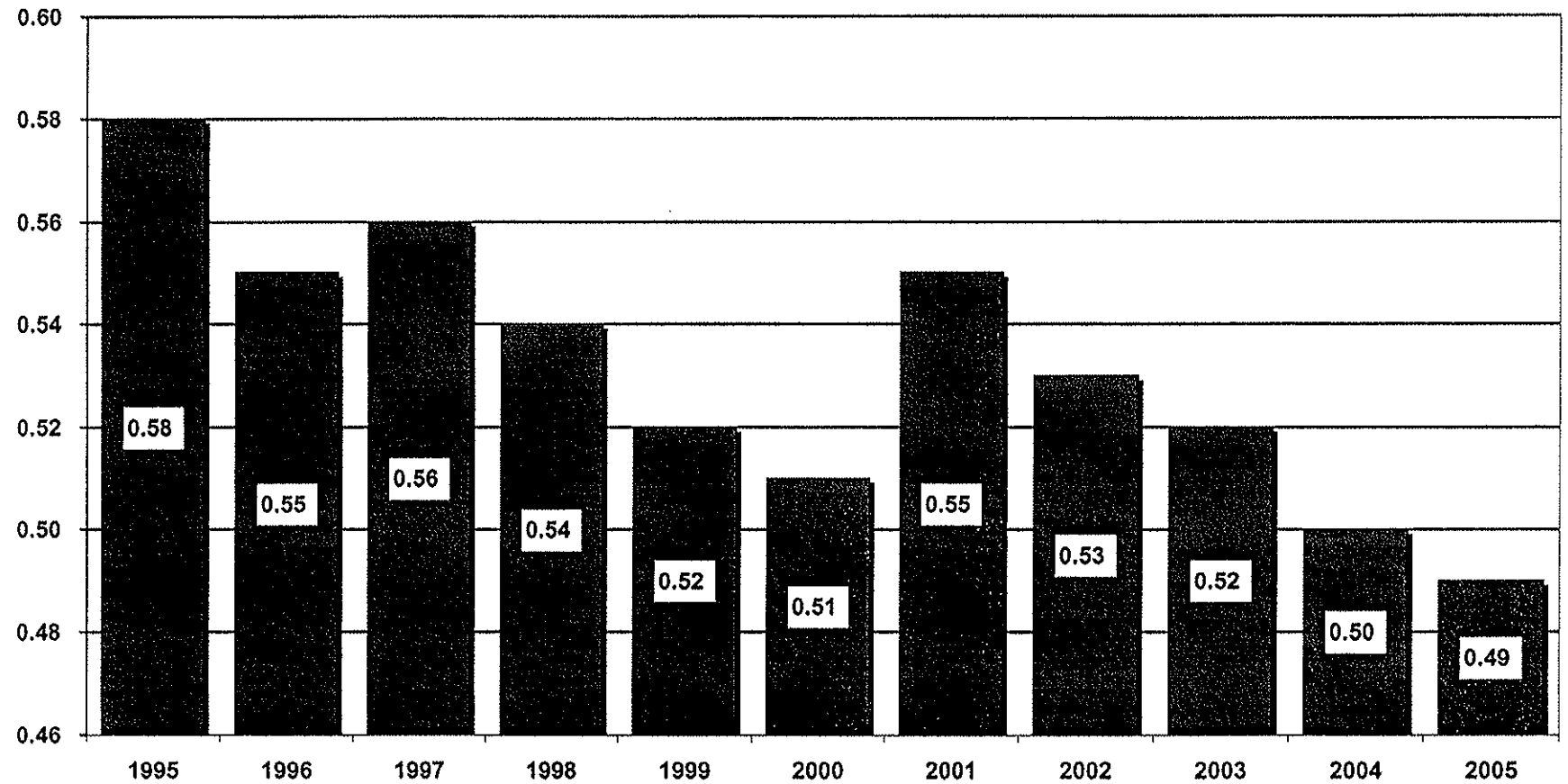


**Winnebago County
Recap of Debt Service Levy
(Rate per \$1,000 of Valuation)**



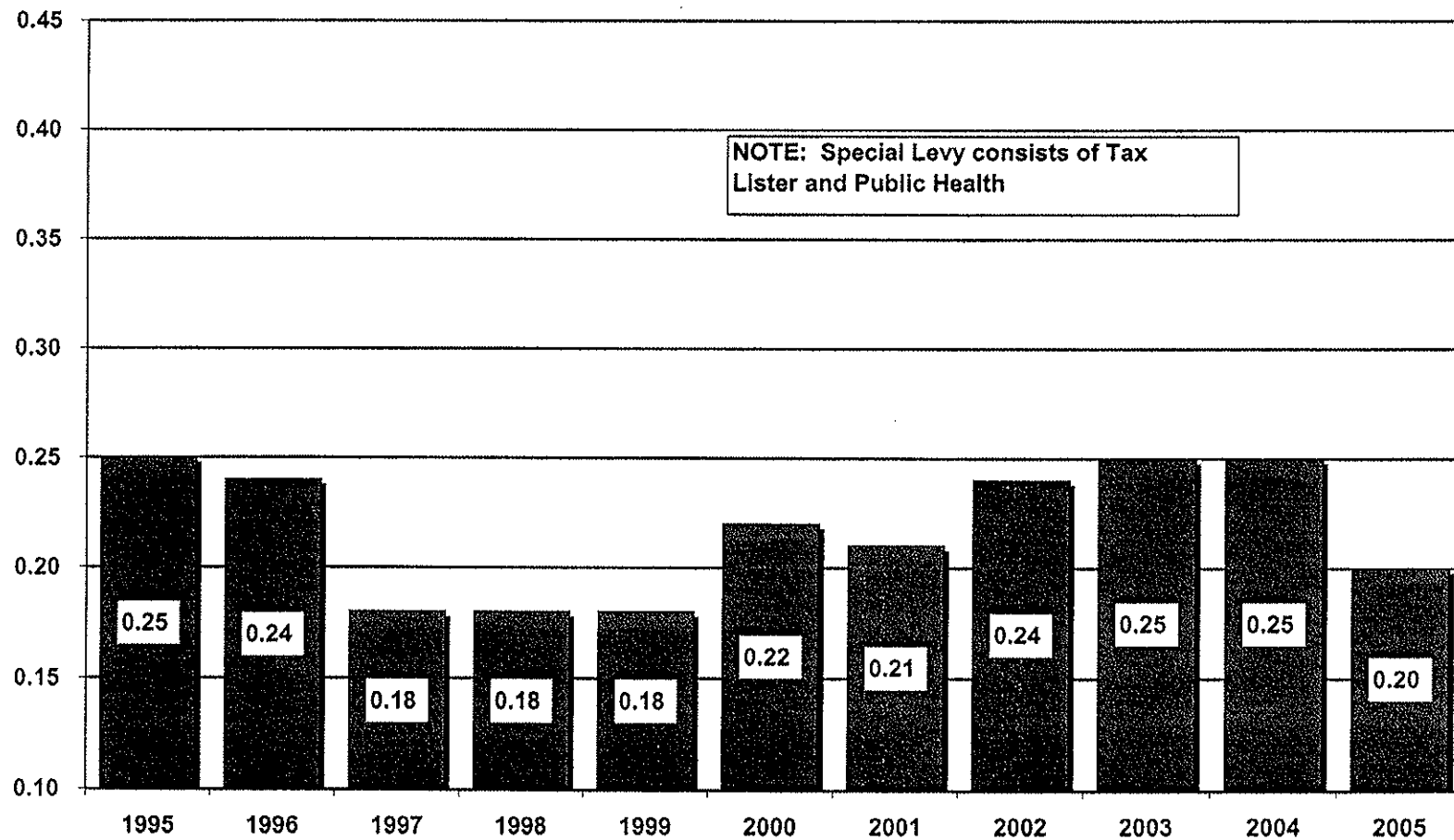
**Winnebago County
Recap of Library Tax
(Rate per \$1,000 of Valuation)**

Per \$1,000



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

Per \$1,000



WINNEBAGO COUNTY, WISCONSIN
APPORTIONMENT OF COUNTY TAXES - 2005
(See Note Below)

	Equalized Value (TID out)	County Library Tax	Tax Lieter & Data Processing	Public Health	All Other County Taxes	Tax Apportionment	Tax Rate	2004 Rate
Towns								
Algoma	442,658,300	215,185.77	12,745.01	71,996.55	2,386,855.42	2,686,782.75	6.070	6.047
Black Wolf	208,581,000	101,395.73	7,394.14	33,924.84	1,124,688.48	1,267,403.19	6.076	6.056
Clayton	308,113,800	149,780.78	10,924.86	50,113.44	1,661,378.75	1,872,197.83	6.076	6.057
Menasha	1,217,740,400	591,969.92	28,727.16	198,060.47	6,566,171.40	7,384,928.95	6.064	6.040
Neenah	286,014,600	139,037.88	7,781.66	48,519.10	1,542,217.77	1,735,556.41	6.068	6.045
Nekimi	96,236,700	46,782.74	5,339.13	15,652.50	518,917.39	586,691.76	6.096	6.071
Nepeuskun	40,780,100	19,824.09	4,423.18	6,632.72	219,890.16	250,770.15	6.148	6.127
Omro	142,613,800	69,327.65	7,425.46	23,195.55	766,987.10	868,935.76	6.093	6.070
Oshkosh	261,770,600	127,252.35	8,200.49	42,575.91	1,411,491.83	1,589,520.58	6.072	6.050
Poygan	96,172,800	46,751.68	5,397.84	15,642.11	518,572.83	586,364.46	6.097	6.072
Rushford	83,945,100	40,807.53	7,370.66	13,653.33	452,639.92	514,471.44	6.129	6.108
Utica	96,612,400	46,965.38	5,534.84	15,713.61	520,943.20	589,157.03	6.098	6.076
Vinland	182,533,300	88,733.38	6,732.62	29,688.29	984,236.82	1,109,391.11	6.078	6.053
Winchester	106,124,300	51,589.32	6,552.56	17,260.68	572,232.26	647,634.82	6.103	6.076
Winneconne	221,088,100	107,475.70	8,584.09	35,959.07	1,192,127.94	1,344,146.80	6.080	6.056
Wolf River	119,324,300	58,006.10	7,092.75	19,407.62	643,407.91	727,914.38	6.100	6.079
Total Towns	3,910,309,600	1,900,886.00	140,226.45	635,995.79	21,084,759.18	23,761,867.42		
Villages								
Winneconne	153,714,800	-	5,754.04	25,001.10	828,845.28	859,600.42	5.592	5.559
Cities								
Appleton	60,964,500	-	-	-	328,726.35	328,726.35	5.392	5.308
Menasha	739,468,150	-	-	-	3,987,282.20	3,987,282.20	5.392	5.308
Neenah	1,638,971,800	-	-	-	8,837,490.94	8,837,490.94	5.392	5.308
Omro	122,026,500	-	6,783.51	19,847.11	657,978.43	684,609.05	5.610	5.576
Oshkosh	2,956,240,000	-	-	-	15,940,325.62	15,940,325.62	5.392	5.308
Total Cities	5,517,670,950	-	6,783.51	19,847.11	29,751,803.54	29,778,434.16		
Total all taxing								
Districts	9,581,695,450	1,900,886.00	152,764.00	680,844.00	51,685,408.00	54,399,902.00		

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
COMPARISON OF APPORTIONMENT
(See Note Below)

	Tax Apportionment		Increase/(Decrease)		Equalized Value (TID Out)		Increase/(Decrease)	
	2005	2004	Amount	Percent	2005	2004	Amount	Percent
Towns								
Algoma	2,773,927.40	2,602,237.99	171,689.41	6.60	442,658,300	416,890,700	25,767,600	6.18
Black Wolf	1,308,465.83	1,161,212.79	147,253.04	12.68	208,581,000	185,763,100	22,817,900	12.28
Clayton	1,932,855.16	1,596,696.63	336,158.53	21.05	308,113,800	255,352,800	52,761,000	20.66
Menasha	7,627,520.35	7,380,238.01	247,282.34	3.35	1,217,740,400	1,183,585,600	34,154,800	2.89
Neenah	1,791,863.14	1,613,591.58	178,271.56	11.05	286,014,600	258,559,400	27,455,200	10.62
Nekimi	605,637.55	591,759.48	13,878.07	2.35	96,236,700	94,427,300	1,809,400	1.92
Nepeuskun	258,798.39	242,727.70	16,070.69	6.62	40,780,100	38,392,500	2,387,600	6.22
Omro	897,011.66	843,260.56	53,751.10	6.37	142,613,800	134,590,100	8,023,700	5.96
Oshkosh	1,641,054.48	1,509,194.27	131,860.21	8.74	261,770,600	241,653,700	20,116,900	8.32
Poygan	605,297.68	577,283.12	28,014.56	4.85	96,172,800	92,101,500	4,071,300	4.42
Rushford	530,997.43	490,563.67	40,433.76	8.24	83,945,100	77,827,200	6,117,900	7.86
Utica	608,176.79	562,919.94	45,256.85	8.04	96,612,400	89,762,400	6,850,000	7.63
Vinland	1,145,325.83	1,115,732.77	29,593.06	2.65	182,533,300	178,556,800	3,976,500	2.23
Winchester	668,527.15	672,685.50	(4,158.35)	(0.62)	106,124,300	107,267,300	(1,143,000)	(1.07)
Winneconne	1,387,671.67	1,299,971.94	87,699.73	6.75	221,088,100	207,948,000	13,140,100	6.32
Wolf River	751,405.33	701,620.79	49,784.54	7.10	119,324,300	111,816,700	7,507,600	6.71
Total Towns	24,534,535.84	22,961,696.74	1,572,839.10	6.85	3,910,309,600	3,674,495,100	235,814,500	6.42
Villages								
Winneconne	891,428.67	824,943.93	66,484.74	8.06	153,714,900	143,158,300	10,556,600	7.37
Cities								
Appleton	340,728.23	328,524.29	12,203.94	3.71	60,964,500	59,693,800	1,270,700	2.13
Menasha	4,139,829.97	3,896,597.29	243,232.68	6.24	739,468,150	706,785,250	32,682,900	4.62
Neenah	9,173,330.43	8,280,363.10	892,967.33	10.78	1,638,971,800	1,502,818,000	136,153,800	9.06
Omro	711,218.78	670,607.55	40,611.23	6.06	122,026,500	115,855,500	6,171,000	5.33
Oshkosh	18,559,367.61	15,226,042.13	1,333,325.48	8.76	2,956,240,000	2,758,247,400	197,992,600	7.18
Total Cities	30,924,475.02	28,402,134.36	2,522,340.66	8.88	5,517,670,950	5,143,399,950	374,271,000	7.28
Total all taxing Districts								
	56,350,439.53	52,188,775.03	4,161,664.50	7.97	9,581,695,450	8,961,053,350	620,642,100	6.93

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

WINNEBAGO COUNTY, WISCONSIN
APPORTIONMENT OF TAXES AND SPECIAL CHARGES - 2005
(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	442,658,300	88,531.66		(1,387.01)	(1,387.01)	215,185.77	12,745.01	71,996.55	2,386,855.42	2,686,782.75	2,686,395.74		2,686,782.75	2,773,927.40
Black Wolf	208,581,000	41,716.20		(653.56)	(653.56)	101,395.73	7,394.14	33,924.84	1,124,688.48	1,267,403.19	1,266,749.63		1,267,403.19	1,308,465.83
Clayton	308,113,800	61,622.78		(965.43)	(965.43)	149,780.78	10,924.86	50,113.44	1,661,378.75	1,872,197.83	1,871,232.40	-	1,872,197.83	1,932,855.16
Menasha	1,217,740,400	243,548.08		(3,815.63)	(3,815.63)	591,969.92	28,727.16	198,060.47	6,566,171.40	7,384,928.95	7,381,113.32	2,858.95	7,387,787.90	7,627,520.35
Neenah	286,014,600	57,202.92		(896.19)	(896.19)	139,037.88	7,781.66	46,519.10	1,542,217.77	1,735,556.41	1,734,660.22		1,735,556.41	1,791,863.14
Nekimi	96,236,700	19,247.34		(301.55)	(301.55)	46,782.74	5,339.13	15,652.50	518,917.39	586,691.76	586,390.21		586,691.76	605,637.55
Nepeuskun	40,780,100	8,156.02		(127.78)	(127.78)	19,824.09	4,423.18	6,632.72	219,890.16	250,770.15	250,642.37		250,770.15	258,798.39
Omro	142,613,800	28,522.76		(446.86)	(446.86)	69,327.65	7,425.46	23,195.55	768,987.10	868,935.76	868,488.90		868,935.76	897,011.66
Oshkosh	261,770,600	52,354.12		(820.22)	(820.22)	127,252.35	8,200.49	42,575.91	1,411,491.83	1,589,520.58	1,588,700.36		1,589,520.58	1,641,054.48
Poygan	96,172,800	19,234.56		(301.34)	(301.34)	46,751.68	5,397.84	15,642.11	518,572.83	586,364.46	586,063.12		586,364.46	605,297.68
Rushford	83,945,100	16,789.02		(263.03)	(263.03)	40,807.53	7,370.66	13,653.33	452,639.92	514,471.44	514,208.41		514,471.44	530,997.43
Utica	96,612,400	19,322.48		(302.72)	(302.72)	46,965.38	5,534.84	15,713.61	520,943.20	589,157.03	588,854.31		589,157.03	608,176.79
Vinland	182,533,300	36,506.66		(571.94)	(571.94)	88,733.38	6,732.62	29,688.29	984,236.82	1,109,391.11	1,108,819.17		1,109,391.11	1,145,325.83
Winchester	106,124,300	21,224.86		(332.53)	(332.53)	51,589.32	6,552.56	17,260.68	572,232.26	647,634.82	647,302.29		647,634.82	668,527.15
Winneconne	221,088,100	44,217.62		(692.75)	(692.75)	107,475.70	8,584.09	35,959.07	1,192,127.94	1,344,146.80	1,343,454.05		1,344,146.80	1,387,671.67
Wolf River	119,324,300	23,864.86		(373.91)	(373.91)	58,006.10	7,092.75	19,407.62	643,407.91	727,914.38	727,540.47		727,914.38	751,405.33
Total Towns	3,910,309,600	782,061.92	-	(12,252.45)	(12,252.45)	1,900,886.00	140,226.45	635,995.79	21,084,759.18	23,761,867.42	23,749,614.97	2,858.95	23,764,726.37	24,534,535.84
Villages														
Winneconne	153,714,800	32,309.90		(481.65)	(481.65)		5,754.04	25,001.10	828,845.28	859,600.42	859,118.77		859,600.42	891,428.67
Cities														
Appleton	60,964,500	12,192.90		(191.02)	(191.02)				328,726.35	328,726.35	328,535.33		328,726.35	340,728.23
Menasha	739,466,150	154,864.80		(2,317.03)	(2,317.03)				3,987,282.20	3,987,282.20	3,984,965.17		3,987,282.20	4,139,829.97
Neenah	1,638,971,800	340,975.00		(5,135.51)	(5,135.51)				8,837,490.94	8,837,490.94	8,832,355.43		8,837,490.94	9,173,330.43
Omro	122,026,500	26,992.08		(382.35)	(382.35)		6,783.51	19,847.11	657,978.43	684,609.05	684,226.70		684,609.05	711,218.78
Oshkosh	2,956,240,000	628,304.98		(9,262.99)	(9,262.99)				15,940,325.62	15,940,325.62	15,931,082.63	-	15,940,325.62	16,559,367.61
Total Cities	5,517,670,950	1,163,329.76	-	(17,286.90)	(17,286.90)	-	6,783.51	19,847.11	29,751,803.54	29,778,434.16	29,761,145.26	-	29,778,434.16	30,924,475.02
Total all taxing Districts	9,581,695,450	1,977,701.58	-	(30,023.00)	(30,023.00)	1,900,886.00	152,764.00	680,844.00	51,665,408.00	54,399,902.00	54,369,879.00	2,858.95	54,402,760.95	56,350,439.53

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

2005 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. Based on this calculation, the recommended fund balance is around \$9.5 million. General fund balance is projected to be right around \$7.5 million at the end of 2005.

We are budgeting a deficit in the General Fund of \$1.5 million for 2005. We are usually able to apply surplus's generated in prior years to help stabilize the tax rate. For the 2005 budget year we are drawing the General Fund balance down lower than in normal years because of unstable economic conditions and the loss of some significant State revenue sources. A fund balance of \$7.5 million is still a substantial cushion in case of any emergency spending needs.

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 one of the primary uses of funds. The proportion of total costs ranges in the 43% area. Other general operating expenses consist of the following categories:

- Office expenses
- Publications, dues and subscriptions

- Repairs and maintenance
- Contracted services
- 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 2003 THROUGH 2005

FUND	BALANCE 12/31/03	ESTIMATED SURPLUS/ (DEFICIT) 2004	BALANCE 12/31/04	REVENUES 2005	EXPENSES 2005	(Note 1) ADJUSTMENTS 2005	ESTIMATED SURPLUS/ (DEFICIT) 2005	BALANCE 12/31/05
General Fund								
Undesignated Fund Balance	9,689,264	-	9,689,264	40,201,484	42,242,467		(2,040,983)	7,648,281
Boat Launch Fees	48,838	-	48,838	-	-	-	-	48,838
Land Records Modernization	314,714	(598)	314,116	199,200	299,067		(99,867)	214,249
Jail Assessment	1,155	161,138	162,293	200,000	245,650		(45,650)	116,643
Public Health	486,978	146,458	633,436	1,437,369	1,637,369	-	(200,000)	433,436
Tax Lister	68,882	7,770	76,652	158,364	158,364		-	76,652
Technology Replacement Fund	493,407	(150)	493,257	237,946	220,735	-	17,211	510,468
Scholarship Fund	20,114	10,600	30,714	11,000	9,000		2,000	32,714
Underground Storage Tanks	380,000	(320,000)	40,000	5,000	10,000	-	(5,000)	35,000
TOTAL GENERAL FUND	11,483,352	5,218	11,488,570	42,450,363	44,822,652	-	(2,372,289)	9,116,281
Special Revenue (Fund Equity)								
Human Services	207,305	279,295	486,600	57,625,079	57,625,079	-	-	486,600
TOTAL SPECIAL REVENUE FUNDS	207,305	279,295	486,600	57,625,079	57,625,079	-	-	486,600
Proprietary Funds (Fund Equity)								
Airport	17,813,708	(985,968)	16,827,740	1,390,346	2,428,071	160,000	(877,725)	15,950,015
Parkview Health Center	5,298,816	(200,812)	5,098,004	18,179,876	18,459,650	17,050	(262,724)	4,835,280
General Services	(20,318)	(45,254)	(65,572)	534,337	496,658	-	37,679	(27,893)
Highway	11,870,770	(686,752)	11,184,018	10,809,014	11,523,541	938,500	223,973	11,407,991
Workers Compensation Insurance	548,472	(13,341)	535,131	790,000	786,420	-	3,580	538,711
Property & Liability Insurance	2,148,047	(26,040)	2,122,007	875,509	911,308	-	(35,799)	2,086,208
Self Funded Health Insurance	105,213	140,000	245,213	4,135,752	4,115,752	-	20,000	265,213
Self Funded Dental Insurance	123,551	78,500	202,051	431,420	380,695	-	50,725	252,776
TOTAL PROPRIETARY FUNDS	37,888,259	(1,739,667)	36,148,592	37,146,254	39,102,095	1,115,550	(840,291)	35,308,301
Other Funds (Equity)								
Debt Service	194,556		194,556	9,686,442	9,686,442	-	-	194,556
Capital Projects	7,285,810	(7,285,810)	-	-	-	-	-	-
TOTALS	57,059,282	(8,740,964)	48,318,318	146,908,138	151,236,268	1,115,550	(3,212,580)	45,105,738

Note 1: 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.
The adjustment in the Human Services of monies to be used to reduce their levy.

**WINNEBAGO COUNTY
SOURCES OF REVENUE BY FUND**

	Funding Sources - 2005 Budget							2004		Change - 2005 Over/(Under) 2004	Percent
	Taxes	Inter- Governmental	Licenses, Fines, Permits	Public Charges	Interfund	Interest	Other	2005 Budget	Adopted Budget		
General Fund	22,619,841	11,246,201	1,211,445	4,879,809	159,125	822,200	1,511,742	42,450,363	41,981,735	468,628	1.12
Human Services	17,457,415	38,070,928	-	2,077,823	13,913	-	5,000	57,625,079	54,126,765	3,498,314	6.46
Airport	520,899	-	-	673,447	-	-	196,000	1,390,346	1,074,552	315,794	29.39
Park View Health Center	4,307,268	7,482,181	-	4,950,647	33,480	-	1,406,300	18,179,876	17,059,932	1,119,944	6.56
General Services	43,037	7,000	-	2,300	482,000	-	-	534,337	573,366	(39,029)	-6.81
Highway	-	5,184,720	18,000	7,660	5,517,184	50,000	31,450	10,809,014	8,988,951	1,820,063	20.25
Workers Compensation Insurance	-	-	-	-	750,000	40,000	-	790,000	690,000	100,000	14.49
Property & Liability Insurance	-	-	-	-	836,509	40,000	-	876,509	983,506	(107,997)	-10.98
Self Funded Health Insurance	-	-	-	-	4,115,752	20,000	-	4,135,752	4,056,715	79,037	1.95
Self Funded Dental Insurance	-	-	-	-	428,920	2,500	-	431,420	428,920	2,500	0.58
Debt Service	9,451,442	-	-	-	-	-	235,000	9,686,442	9,787,679	(101,237)	-1.03
	54,399,902	61,991,030	1,229,445	12,591,686	12,335,883	974,700	3,385,492	146,908,138	139,752,121	7,156,017	5.12

**WINNEBAGO COUNTY
SOURCES OF REVENUE BY YEAR**

	Actual 2002	Actual 2003	Adopted 2004	Budget 2005	2005 Over/(Under) 2004 Amount	Percent
Taxes	45,002,199	48,481,232	50,371,973	54,399,902	4,027,929	8.00
Intergovernmental	54,292,274	55,857,142	57,781,678	61,991,030	4,209,352	7.28
Licenses, Fines, Permits	916,517	1,013,289	1,086,600	1,229,445	142,845	13.15
Public Charges	11,771,424	11,549,171	12,631,108	12,591,686	(39,422)	-0.31
Interfund	11,079,151	11,648,072	12,113,428	12,335,883	222,455	1.84
Interest	1,367,412	859,676	1,200,000	974,700	(225,300)	-18.78
Other	9,758,755	9,267,349	4,567,334	3,385,492	(1,181,842)	-25.88
Total	134,187,732	138,675,931	139,752,121	146,908,138	7,156,017	5.12

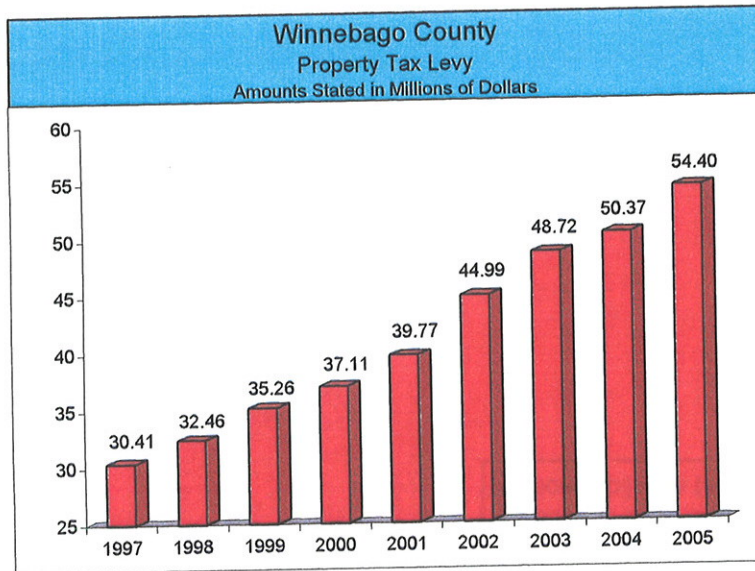
**WINNEBAGO COUNTY
EXPENDITURES BY FUND**

	Expenditure Type - 2005							Percent
	Labor	Travel	Capital	Other Operating Expenses	2005 Adopted Budget	2004 Adopted Budget	Change 2005 Over/(Under) 2004	
General Fund	28,573,170	274,858	630,661	15,343,964	44,822,653	43,870,711	951,942	2.17
Human Services	15,412,006	275,955	15,000	41,922,117	57,625,078	54,126,765	3,498,313	6.46
Airport Fund	499,942	2,020	160,000	1,766,109	2,428,071	2,419,497	8,574	0.35
Park View Health Center Fund	14,531,162	23,375	17,050	3,888,063	18,459,650	18,356,555	103,095	0.56
General Services Fund	116,890	-	-	379,768	496,658	486,557	10,101	2.08
Highway Fund	5,178,885	13,505	938,500	5,392,651	11,523,541	10,102,050	1,421,491	14.07
Workers Compensation Insurance	48,830	1,440	-	736,150	786,420	675,858	110,562	16.36
Property & Liability Insurance	30,829	475	-	880,004	911,308	979,823	(68,515)	-6.99
Self Funded Health Insurance	-	-	-	4,115,752	4,115,752	3,922,644	193,108	4.92
Self Funded Dental Insurance	-	-	-	380,695	380,695	352,001	28,694	8.15
Debt Service Funds	-	-	-	9,686,442	9,686,442	9,787,679	(101,237)	-1.03
	64,391,714	591,628	1,761,211	84,491,715	151,236,268	145,080,140	6,156,128	4.24

**WINNEBAGO COUNTY
EXPENDITURES BY YEAR**

	Actual 2002	Actual 2003	Adopted 2004	Budget 2005	Amount	Percent
Labor	55,438,450	65,779,208	62,424,258	64,391,714	1,967,456	3.15
Travel	538,105	532,654	606,913	591,628	-15,285	-2.52
Capital	1,981,886	2,261,743	1,925,756	1,761,211	-164,545	-8.54
Other Operating	76,597,880	75,570,500	80,123,213	84,491,715	4,368,502	5.45
	134,556,321	144,144,105	145,080,140	151,236,268	6,156,128	4.24

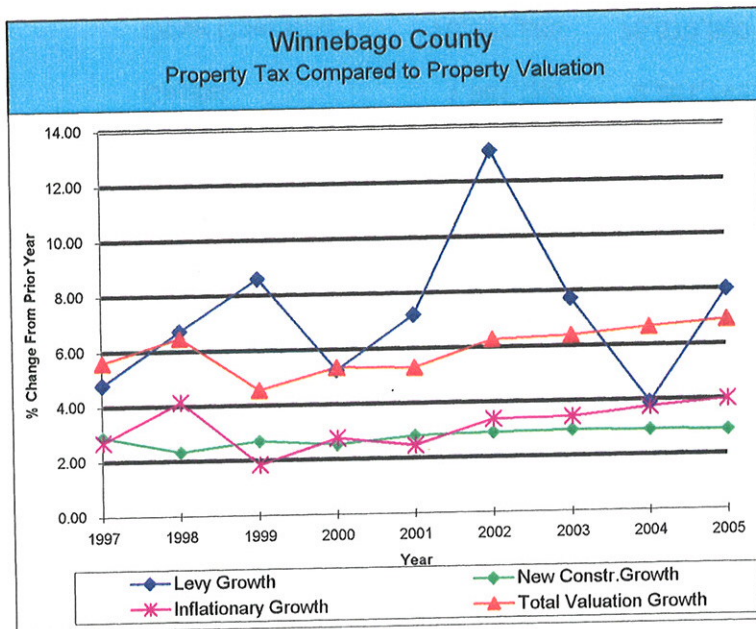
Increase in 2003 actual labor was the result of paying off the past service liability in the amount of \$6,632,451.



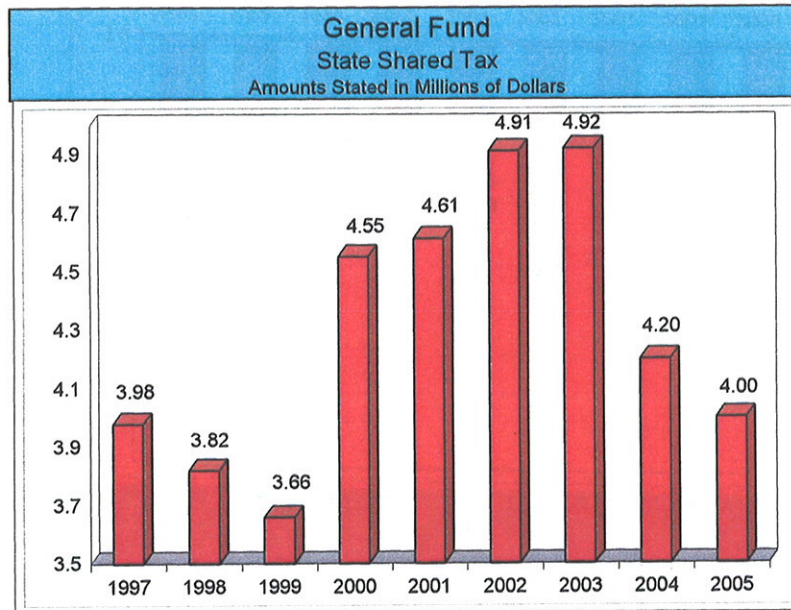
PROPERTY TAX REVENUES include taxes levied on real and personal property. The levy amount is the difference between the projected expenditures and revenues for all non-proprietary County operations. The rate of increase was slowed by the tax rate freeze that went into effect in 1993 and conservative fiscal management.

2004 figure represents the actual levy.

2005 figures are budgeted.



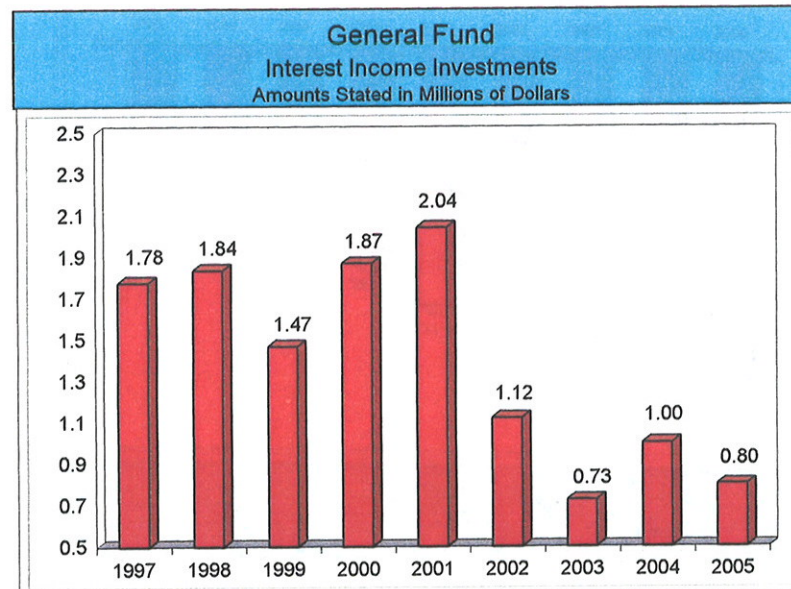
GROWTH IN TAX LEVY-This chart compares growth in the property tax levy to total growth in valuation. It further breaks down the valuation growth into construction/ improvements and inflationary growth. When the rate of increase in the tax levy is less than the increase due to new construction, the average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



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 is due to less money allocated to shared revenue at the state.

2004 figures are estimates.

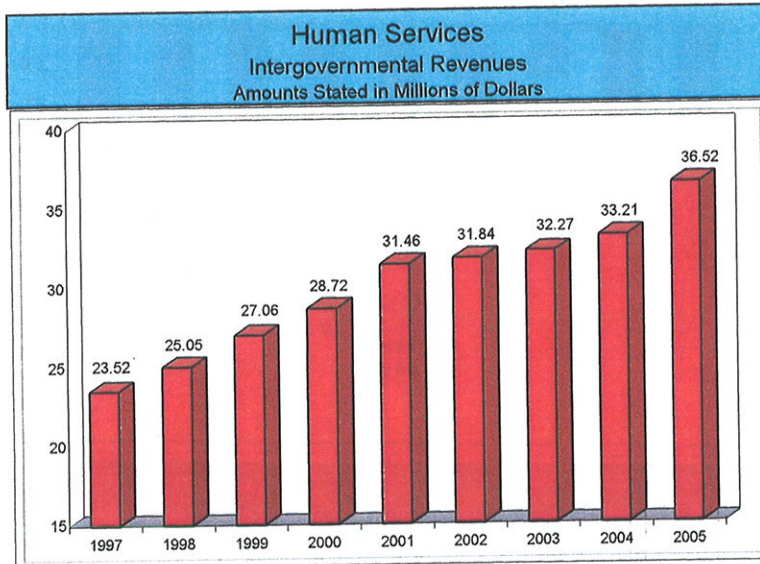
2005 figures are budgeted.



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.

2004 figures are estimates.

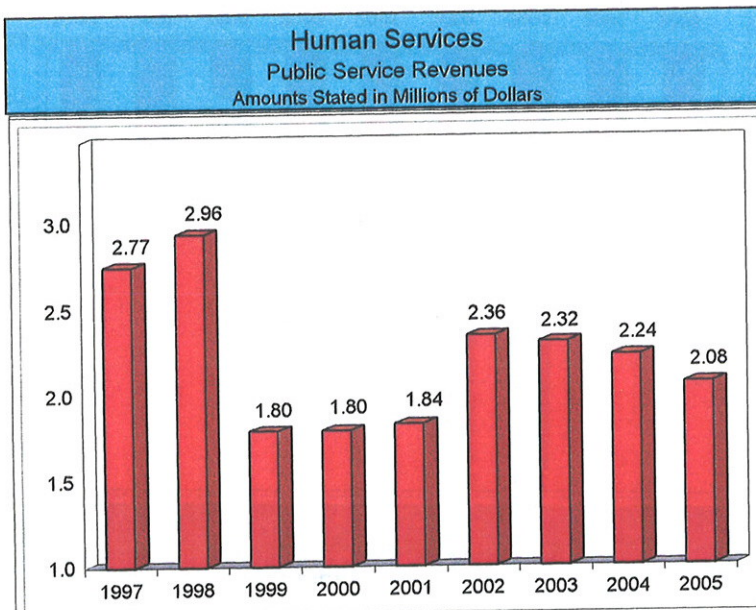
2005 figures are budgeted.



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.

2004 figures are estimates.

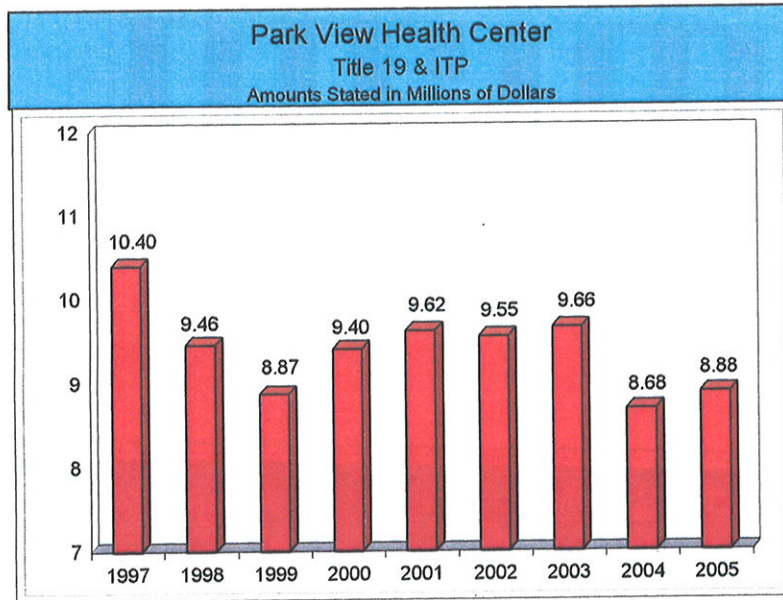
2005 figures are budgeted.



HUMAN SERVICES PUBLIC SERVICE REVENUES include revenues received from individual and third party payers for services rendered by the County. The decrease after 1998 is due to the restructuring of the accounting system. Some of the accounts that were 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.

2004 figures are estimates.

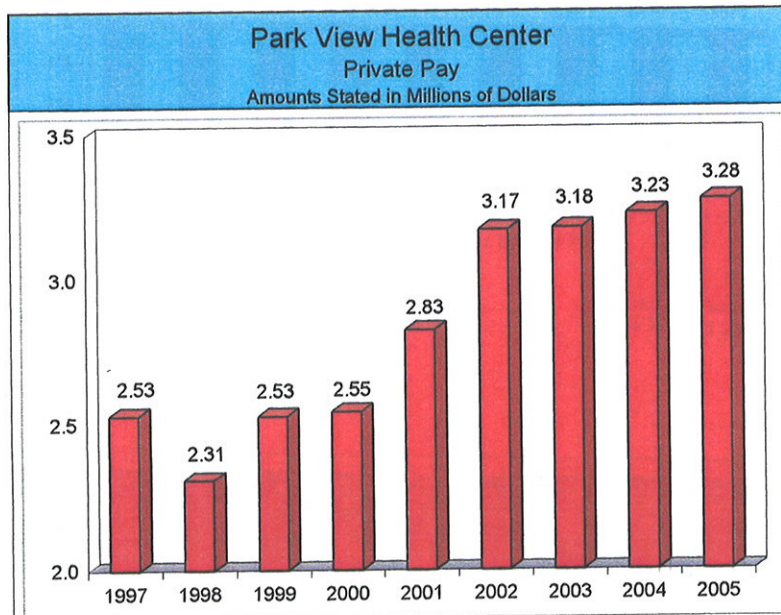
2005 figures are budgeted.



PARK VIEW HEALTH CENTER TITLE 19 MEDICAL ASSISTANCE revenue is based on a daily rate approved by the State.

2004 figures are estimates.

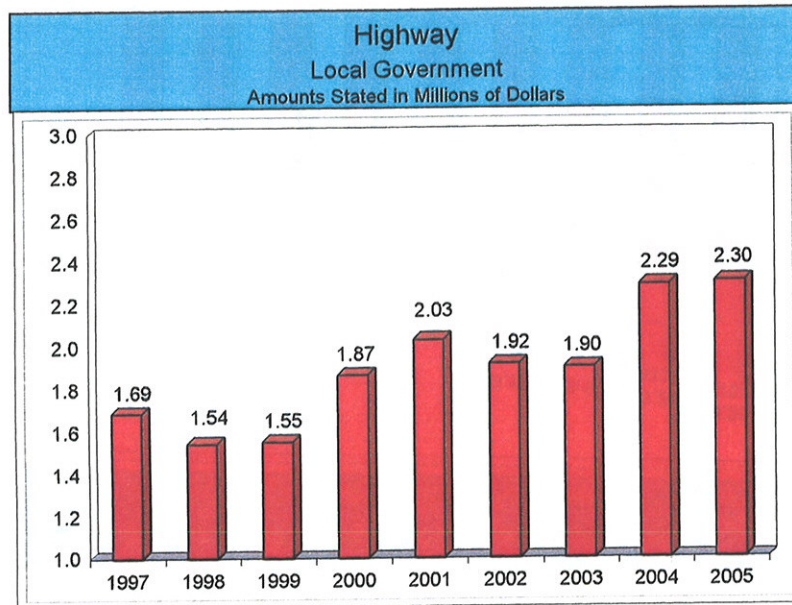
2005 figures are budgeted.



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.

2004 figures are estimates.

2005 figures are budgeted.

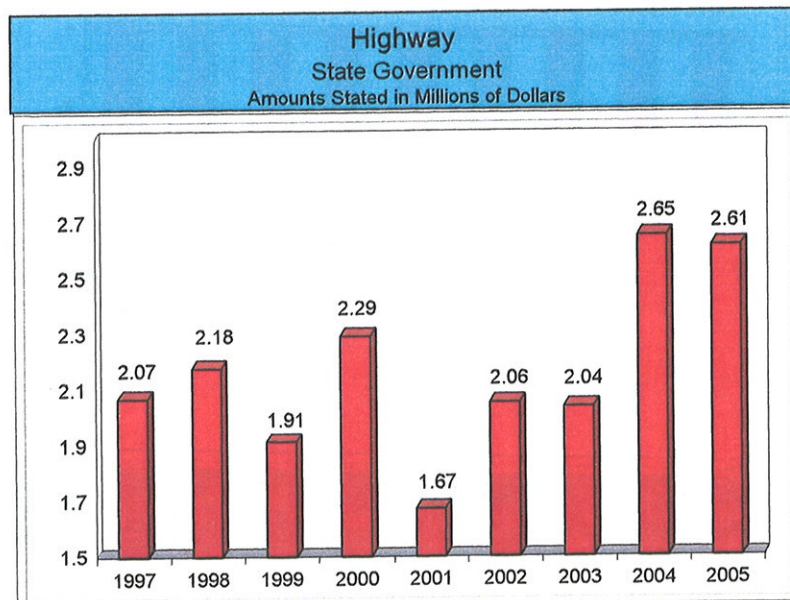


HIGHWAY- LOCAL GOVERNMENTAL REVENUES

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. The 2004 budgeted revenue is based on historical experience.

2004 figures are estimates.

2005 figures are budgeted.

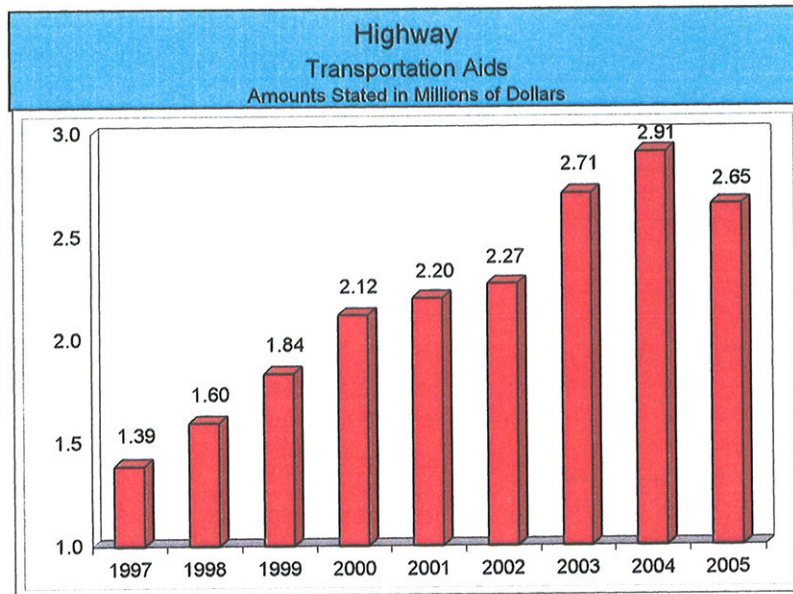


HIGHWAY- STATE GOVERNMENTAL REVENUES

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. The 2004 budgeted revenues is based on historical experience.

2004 figures are estimates.

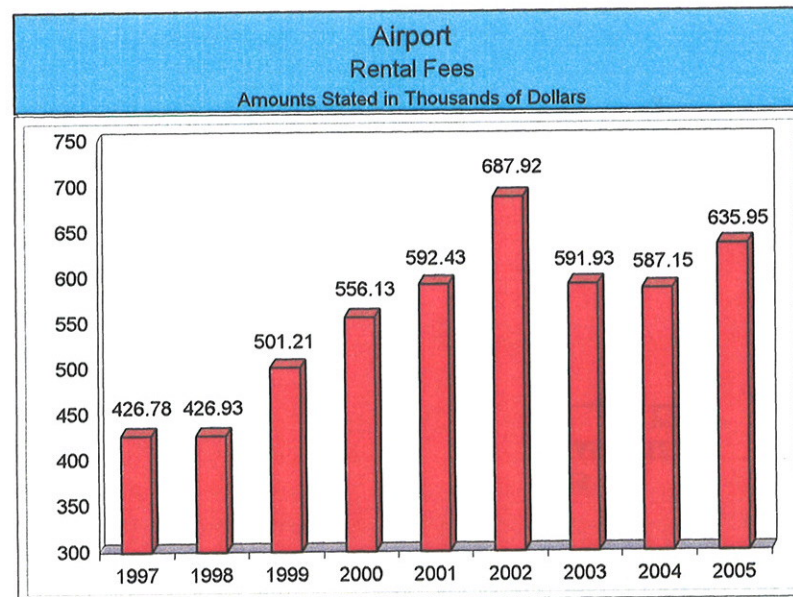
2005 figures are budgeted.



HIGHWAY- TRANSPORTATION AIDS are based on prior years expenditures incurred by the Highway and Sheriff Departments and on total county trunk highway miles. The 2004 budget amount is based on an estimate from the state.

2004 figures are estimates.

2005 figures are budgeted.



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

2004 figures are estimates.

2005 figures are budgeted.

WINNEBAGO COUNTY
TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS
-2005-

	2005 CLASSIFIED			2005 CLASSIFIED	
	FT	PT		FT	PT
<u>AIRPORT</u>			<u>CLERK OF COURTS</u>		
Airport Director	1		Clerk of Courts	1	
Airport Secretary	1		Accounting Supervisor	1	
Supt. of Maintenance & Operations	1		Judicial Assistant	5	2
Foreman	1		Secretary II	12	
Mechanic	1		Small Claims Clerk	3	
Maintenance Equipment Operator	1		Account Clerk-Traffic	2	
Custodian/Groundsperson	1		Clerk Typist II	2	1
Custodian I		2	TOTAL	26	3
TOTAL	7	2			
<u>CHILD SUPPORT</u>			<u>CORONER</u>		
Child Support Director/Attorney	1		Coroner	1	
Office Supervisor	1		Secretary		1
Child Support Specialist	10		TOTAL	1	1
Account Clerk II	3				
Clerk Typist II	3		<u>CORPORATION COUNSEL</u>		
Clerk Typist I	1		Corporation Counsel	1	
Clerk/Receptionist	1		Assistant Corporation Counsel	1	
TOTAL	20		Confidential Secretary	2	
			TOTAL	4	
<u>CIRCUIT COURTS</u>			<u>COUNTY CLERK</u>		
Court Commissioner	1		County Clerk	1	
VIP Program Coordinator	1		Deputy County Clerk	1	
Teen Court Program Coordinator	1		Account Clerk I		1
Court Reporter	1		Data Entry Clerk	1	
Register in Probate/Probate Registrar	1		TOTAL	3	1
Deputy Register in Probate	1				
TOTAL	6				

	2005	
	CLASSIFIED	
	FT	PT
<u>COUNTY EXECUTIVE</u>		
County Executive	1	
Executive Assistant	1	
TOTAL	2	

<u>DISTRICT ATTORNEY</u>		
Special Investigator	1	
Victim Witness Program Coordinator	1	
Support Services Supervisor	1	
Legal Secretary	9	
Receptionist/Typist	1	
Clerk Typist I	1	
TOTAL	14	

<u>EMERGENCY MANAGEMENT</u>		
Dir. of Emergency Mgmt.	1	
EM Planner/Deputy Director	1	
Secretary I (Program Assistant)		1
TOTAL	2	1

<u>FACILITIES & PROPERTY MGMT.</u>		
Director of Facilities & Property Mgmt.	1	
Buildings and Grounds Manager	1	
Maintenance Supervisor	2	
Maintenance Coordinator	1	
Custodian Supervisor	1	
Painter	1	
Carpenter	1	
Custodian III	3	
Custodian II	9	
Custodian I	6	
Maintenance Worker	4	
Maintenance Worker II	3	

	2005	
	CLASSIFIED	
	FT	PT
<u>FACILITIES & PROPERTY MGMT. (continued)</u>		
Maintenance Worker I	3	
HVAC Specialist	2	
Electrician	2	
Secretary II	1	
TOTAL	41	

<u>FAMILY COURT COMMISSIONER</u>		
Court Commissioner	2	
Legal Secretary	2	
TOTAL	4	

<u>FAMILY COURT COUNSELING</u>		
Director, Family Court Counseling Services	1	
Family Court Counselor	3	
Secretary I	1	
TOTAL	5	

<u>FINANCE</u>		
Finance Director	1	
Assistant Finance Director	1	
General Accounting Supervisor	1	
Purchasing Agent/Accountant	1	
Account Clerk II	4	
TOTAL	8	

<u>GENERAL SERVICES</u>		
Clerk Typist II	1	
Microfilmer	1	
Switchboard Operator/Clerk	1	
TOTAL	3	

	2005 CLASSIFIED	
	FT	PT
<u>HEALTH</u>		
Director of Public Health	1	
Public Health Nurse Coordinator	2	
Financial Analyst/Office Manager		1
Secretary II	1	
Account Clerk-Public Health		1
Clerk Typist II	1	
Public Health Nurse	7	2
Tobacco Prevention Specialist	1	
Home Health Aide		2
Public Health Aide	3	
WIC Program Director/Nutritionist	1	
WIC Program Nutritionist		2
Sanitarian	1	
TOTAL	18	8

<u>HIGHWAY</u>		
Highway Commissioner	1	
Engineering Tech/Bridge Oper. Supervisor	1	
Accountant/Office Manager	1	
Account Clerk II	1	
Highway Secretary	1	
Account Clerk I		1
Highway Equipment Superintendent	1	
Highway Maintenance Superintendent	2	
Foreman/Mechanic	1	
Night Mechanic	1	
Mechanic	5	1
Janitor/Watchman	4	
Foreman	6	
Classification 2 Operator	31	
Classification 3 Operator	12	
Bridgetender	15	2
TOTAL	83	4

	2005 CLASSIFIED	
	FT	PT
<u>HUMAN RESOURCES</u>		
Director of Human Resources	1	
Human Resources Manager	1	
Human Resources Specialist	1	
Human Resources Specialist-Labor Relations	1	
Payroll & Benefits Manager	1	
Assistant Payroll & Benefits Manager	1	
Safety/Insurance Coordinator	1	
Human Resources Assistant	1	
Confidential Secretary	1	
Payroll/Human Resources Clerk	1	
Confidential Secretary/Receptionist	1	
TOTAL	11	

<u>HUMAN SERVICES-ADM. SVCS.</u>		
Human Services Director	1	
Deputy Director	1	
Administrative Services Division Manager	1	
Financial Coordinator	1	
Claims and Collections Coordinator	1	
Program Accountant	2	
Special Projects Coordinator	1	
Clerical Support Coordinator	1	
Support Specialist Coordinator	1	
Contract & Quality Assurance Manager	1	
Confidential Secretary	1	
Administrative Assistant	2	
Account Clerk	5	
Lead Secretary	1	
Secretary	3	
AODA/IDP Secretary	2	
Clerk/Receptionist	2	
Medical Transcriptionist		3
Support Specialist	9	3
Word Processing Operator	2	
Clerk Typist I		2
TOTAL	38	8

	2005 CLASSIFIED	
	FT	PT
<u>HUMAN SERVICES-BEHAVIORAL HEALTH SERVICES</u>		
Behavior Health Services Division Manager	1	
Prevention Services Coordinator	1	
Program Director – Summit House	1	
Resident Counselor – Summit House	1	
AODA Intervention Counselor	4	
Mental Health Crisis Worker	3	
Crisis Worker – After Hours		3
Program Specialist	3	2
Medical Director	1	
Staff Psychiatrist	1	
Dir. of Professional Services/Chief Psychologist	1	
Team Leader/Coord. Of Children's Services	1	
Psychotherapist	4	
CSP Professionals	8	
Team Case Manager	2	
Team Case Manager/Vocational Specialist	2	
Oshkosh Team Leader/CSP Director	1	
Neenah Team Leader/CSP Director	1	
CSP Clinical Coordinator	1	
Crisis Team Supervisor	1	
Psychiatric Nurse	6	
Behavior Specialist	1	
Lead Family Services Therapist	1	
Family Services Therapist	3	1
Adult Access Service Coordinator/Social Worker	4	
Lead Mental Health Technician	1	
Mental Health Technicians	2	2
TOTAL	56	8

HUMAN SERVICES-LONG TERM SUPPORT

Long Term Support Division Manager	1	
Program Supv/Team Leader	5	
Service Coordinator/Social Worker	26	1
Human Services Case Aide	1	
Home Consultant	2	
Benefit Specialist	1	1

	2005 CLASSIFIED	
	FT	PT
HUMAN SERVICES-LONG TERM SUPPORT (cont)		
TOTAL	36	2

HUMAN SERVICES – CHILD WELFARE SERVICES

Child Welfare Services Division Manager	1	
Program Supervisor	7	
Social Worker	49	
Chief Intake Worker	1	
Juvenile Intake Worker	2	
Home Consultant	5	
Human Service Case Aide	2	
Day Care Certifier	1	
TOTAL	68	

HUMAN SERVICES – FINANCIAL ASSISTANCE SERVICES

Financial Asst. Division Manager	1	
FAD Assistant Manager	2	
FAD Trainer	1	
Financial Assistance Lead Worker	1	
Economic Support Specialist	9	
Human Services Case Aide	3	
W2 Lead Worker	2	
W2 Case Mgr/FEP	16	2
Clerk Typist II	1	
Clerk Receptionist	3	
TOTAL	39	2

HUMAN SERVICES DEPT TOTAL	237	20
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INFORMATION SYSTEMS

Director of Information Systems	1	
Project Manager	1	
Database Administrator	1	
Systems Analyst	4	
Telecommunications/Budget Assistant	1	

	2005 CLASSIFIED	
	FT	PT
<u>INFORMATION SYSTEMS (continued)</u>		
Telecommunications Coordinator	1	
Telecommunications Assistant		1
Network Administrator	2	
Network Technician	1	
User Support Supervisor	1	
Senior User Support Specialist	1	
User Support Specialist	3	
TOTAL	17	1

LAND & WATER CONSERVATION

Land & Water Conservation Director	1	
Conservation Technician	1	
GIS Manager	1	
Project Manager I	1	
Project Technician	2	
Agronomist	1	
LWCD Secretary	1	
TOTAL	8	

PARKS

Parks Director/Expo Site Manager	1	
Assistant Expo Manager	1	
Assistant Parks Director	1	
Parks Secretary	1	
Foreman/Mechanic	1	
Electrician	1	
Plumber	1	
Foreman-Expo Center	1	
Mechanic	1	
Parks Caretaker	1	
Expo Custodian/Groundsperson		2
TOTAL	10	2

PARK VIEW HEALTH CENTER

	2005 CLASSIFIED	
	FT	PT
Administrator	1	
Confidential Secretary	3	
Business Manager	1	
Purchasing Coordinator	1	
Accountant	2	
Account Clerk	1	
Clerk-Receptionist	4	1
Nursing Scheduler	1	
Medical Records Coordinator	1	
Program Manager ICF/MR		1
Director of Activity/Volunteer Services	1	
Activity Specialist	10	
Director, Food & Nutrition Svcs.	1	
Dietetic Tech/Registered Dietitian		1
Registered Dietitian	1	
Food Service Supervisor		1
Cook	6	1
Food Service Worker	19	1
Director of Nursing	1	
Assistant Director of Nursing	1	
RN Shift Coordinator	4	
RN Unit Manager	4	1
Staff RN/LPN	40	1
Unit Assistant	8	
Nurse Assistant	143	
Room Attendant	1	1
Medical Social Worker	4	1
Housekeeping Supervisor		1
Custodian	10	
Painter		1
TOTAL	269	12

NOTE: PVHC Nursing, Food, and Activity Services positions are in terms of full time equivalents, in addition to the Clerk Receptionist positions.

	2005 CLASSIFIED	
	FT	PT
<u>PLANNING & ZONING</u>		
Planning, Zoning and GIS Director	1	
Associate Planner	1	
Planning Secretary	1	
Zoning Administrator	1	
Assistant Zoning Administrator	1	
Code Enforcement Officer	1	
Drainage Inspector	1	
Assistant Code Enforcement Officer	1	
GIS Data Base Administrator	1	
GIS System Analyst/Administrator	1	
Zoning Secretary	2	
GIS Specialist	1	
Tax Listing & Assessment Coordinator	1	
Account Clerk I	1	
Clerk Typist II	1	
TOTAL	16	✓

<u>REGISTER OF DEEDS</u>		
Register of Deeds	1	
Deputy Register of Deeds	1	
Tract Index Recorder	1	
Records Clerk	6	
TOTAL	9	

<u>SHERIFF</u>		
Sheriff	1	
Chief Deputy	1	
Captain-Patrol	1	
Captain-Corrections	1	
Captain-Administration	1	
Captain-Detective	1	
Lieutenant-Training	1	
Lieutenant-Special Ops	1	
Lieutenant-Corrections (WRC)	1	
Lieutenant-Shift Commander	4	
Sergeant-Patrol	5	

	2005 CLASSIFIED	
	FT	PT
Sergeant-Detective	1	
Sergeant-Corrections	1	
Corporal-Support Services	1	
Corporal-Corrections	10	
Inmate Classification Manager	2	
Detective	4	
Juvenile Officer	1	
Special Investigator-DHS	1	
Police Officer-Patrol	34	
Police Officer-Support Services	9	
Police Officer-Training	3	
Corrections Officer	56	
Work Release Coordinator (Huber Specialist)	1	
Account Clerk-Corrections	2	
Communications Manager	1	
CAD/GEO Data Manager	1	
Dispatcher	32	
Corrections Nurse Supervisor	1	
R.N.	4	
Clerk Typist II	1	
Confidential Secretary	1	
Secretary II	1	
Accountant	1	
Account Clerk I	1	
Records Clerk	3	
Word Processing Operator	3	
Control Module/Booking Clerk	17	1
TOTAL	211	1

NOTE: Control Module/Booking Clerk positions are in terms of full-time equivalents as provided for in County Board Resolution 23-594.

<u>TREASURER</u>		
Treasurer	1	
Deputy Treasurer	1	
Account Clerk II	1	
Account Clerk I	1	1
TOTAL	4	1

2005
CLASSIFIED
FT PT

UNIVERSITY EXTENSION

Dept. Head/Family Living Coordinator	1	
Community Resource Development Educator	1	
Agriculture Educator	1	
4-H and Youth Educator	1	
4-H Program & Satellite Prog. Asst.		1
Family Living Program Assistant		1
Secretary II	1	
Extension Secretary	3	
TOTAL	8	2

VETERANS SERVICE OFFICE

Director of Veterans' Services	1	
Deputy Veterans Service Officer	1	
Benefit Specialist	2	1
TOTAL	4	1

GRAND TOTAL	1051	60
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Note: During the course of the budget year, this Table of Organization may be modified administratively by substituting positions in lower pay grades for listed positions on a one-for-one basis in the event that a vacancy in a listed position occurs.

Table of Organization - Changes

Department	Position	Type	Action	Justification	Fiscal Impact Savings (Cost)
Human Resources	Human Resources Coordinator	FT	Eliminated	Reduced workload and gains in efficiency (Note - the funding for this position was actually in the budget of Park View)	\$62,504
UW Extension	Secretary	FT	Eliminated	Reduced workload and gains in efficiency	36,321
UW Extension	Horticultural Assistant	PT	Eliminated	Reduced workload and gains in efficiency	37,107
Airport	Clerk Typist I	PT	Eliminated	Reduced workload and gains in efficiency	12,852
Airport	Custodian I	PT	Eliminated	Reduced workload and gains in efficiency	13,069
Sheriff	Police Officer	FT	Eliminated	Reduced workload and gains in efficiency	49,358
Clerk of Courts	Clerk Typist II	FT	Eliminated	Reduced workload and gains in efficiency	29,219
Park View	Admissions Coordinator	PT	Eliminated	Reduced workload and gains in efficiency	48,512
Park View	Staff Assistant - Office	FT	Eliminated	Reduced workload and gains in efficiency	77,458
Park View	Food Service Unit Assistant	FT	Eliminated	Reduced workload and gains in efficiency	44,452
Information Systems	Telecommunications Assistant	PT	Leave on table of organization but don't fund for a year	The position is currently vacant. Due to reduced workload and gains in efficiency, we can try to go a year without filling the position.	20,383
Tax Lister	Clerk Typist II	FT	Leave on table of organization as full time but only fill with 1/2 time for a year to see how it goes.	Reduced workload and gains in efficiency	12,928
Human Resources	Human Resources Specialist	FT	Leave on table of organization as full time but only fill with 1/2 time for a year to see how it goes.	Reduced workload and gains in efficiency	22,941
Planning	Assistant Planning Director	FT	Replaced with a part-time Associate Planner	Not necessary to have a person at that level. Ongoing projects do not need supervisory skills, more planning skills.	58,812
Land & Water Conservation	Project Manager II	FT	Replaced with a Project and Construction Site Technician	Change in workload resulting from reduction in State funding	51,411
Zoning	Assistant Code Enforcement Officer	FT	Replaced with an Assistant Zoning Administrator	Shift in services	(7,229)

Net savings (cost) resulting from changes to Table of Organization

\$570,098

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2005

Department	Description	Quant	Special Equip (Note)	Other	Capital Outlay
Register of Deeds	Vital Records Imaging System	1	59,845		59,845
Land Records Modernization	Image Storage System Replacement	1	35,000		35,000
District Attorney	Vehicle	1		10,000	10,000
Sheriff -	15 Passenger van	1		18,308	18,308
Court Services	7 Passenger minivan	1		15,247	15,247
Patrol	Squad cars	5		118,050	118,050
	Command vehicle - Supervisor	1		26,650	26,650
Detective	Vehicle	1		13,117	13,117
Jail	Live Scan System	1		40,000	40,000
		10	-	231,372	231,372
Emergency Management	Rotating siren w/pole	2		28,872	28,872
	Rotating siren w/pole	2		22,072	22,072
		4	-	50,944	50,944
Public Health	Vehicle	1		21,000	21,000
Parks -	Pickup truck	1		21,000	21,000
Administration	Bobcat front end attachment	1		5,500	5,500

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

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2005

<u>Department</u>	<u>Description</u>	<u>Quant</u>	<u>Special Equip (Note)</u>	<u>Other</u>	<u>Capital Outlay</u>
	Handicap Access Trail - Soccer Complex	1		6,000	6,000
Boat Landings	Lake Butte des Morts Boat Landing Restoration	1		60,000	60,000
Expo Center	Expo Security System - Outdoor Dome Camera	1		6,000	6,000
		5	-	98,500	98,500
Facilities & Property Management -	Pick-up truck	1		21,000	21,000
	Smoke detector replacement - Courthouse & Oshkosh Human Services	1		10,000	10,000
	Repair/replace wheelchair ramp - Courthouse	1		30,000	30,000
	Relocate records storage	1		15,000	15,000
Facility Improvements	Remodel entrance - Clerk of Courts	1		7,500	7,500
	Remodel Neenah Human Service building	1		33,000	33,000
	Replace carpet - WRC Office	1		7,500	7,500
		7	-	124,000	124,000
Human Services	7 Passenger minivan	1		15,000	15,000
Airport	Airport Improvement Program	1		160,000	160,000
Park View Health Center	Lift w/resident power position	2		10,700	10,700
	Lift w/resident power position and scale	1		6,350	6,350

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

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2005

<u>Department</u>	<u>Description</u>	<u>Quant</u>	<u>Special Equip (Note)</u>	<u>Other</u>	<u>Capital Outlay</u>
		3	-	17,050	17,050
Highway	Jetter	1		45,000	45,000
	Tri-axle w/winter equipment	2		360,000	360,000
	Grader	1		195,000	195,000
	Pickup w/crew cab	1		40,500	40,500
	Pickup	1		32,000	32,000
	All vac	1		165,000	165,000
	Router	1		9,000	9,000
	Vehicles - Superintendent	2		72,000	72,000
	Miscellaneous	1		20,000	20,000
		11	-	938,500	938,500
Total Capital		46	94,845	1,666,366	1,761,211

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

SUMMARY BY DIVISION

ADMINISTRATION	<u>Expenses</u>	<u>Revenues</u>	<u>Adjustments</u>	<u>Levy</u>
County Executive	\$ 173,294	\$ 7,200	\$ -	\$ 166,094
Corporation Counsel	441,821	19,000	-	422,821
County Clerk	300,931	67,710	-	233,221
Treasurer	379,347	709,800	-	(330,453)
Human Resources and Payroll	540,535	5,000	-	535,535
Workers Compensation Fund	786,420	790,000	3,580	-
Self Funded Health Insurance	4,115,752	4,135,752	20,000	-
Self Funded Dental Insurance	380,695	431,420	50,725	-
Finance	641,381	23,900	-	617,481
General Services	496,658	491,300	37,679	43,037
Prop & Liab Insurance Fund	911,308	875,509	(35,799)	-
Information Systems	1,787,346	101,434	-	1,685,912
Technology Replacement	220,735	-	17,211	237,946
Facilities & Property Management	<u>3,246,450</u>	<u>37,750</u>	<u>-</u>	<u>3,208,700</u>
	<u>\$14,422,673</u>	<u>\$ 7,695,775</u>	<u>\$ 93,396</u>	<u>\$ 6,820,294</u>

COUNTY EXECUTIVE

Department: 100-016 Fund: General Fund
2005 BUDGET NARRATIVE

DEPARTMENT HEAD: Jane VanDeHey
LOCATION: Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54901

TELEPHONE: 236-4896

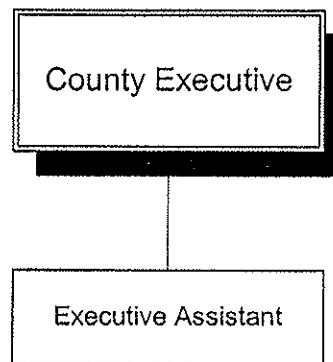
MISSION STATEMENT:

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.

COUNTY EXECUTIVE



COUNTY EXECUTIVE

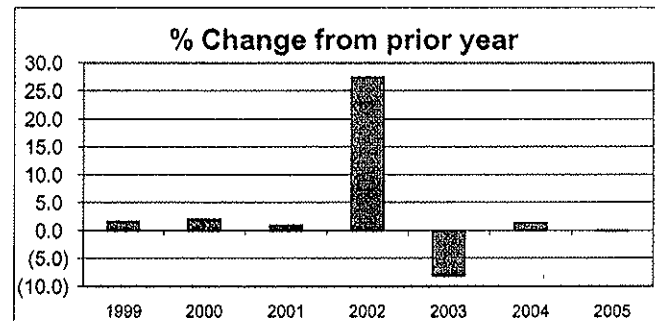
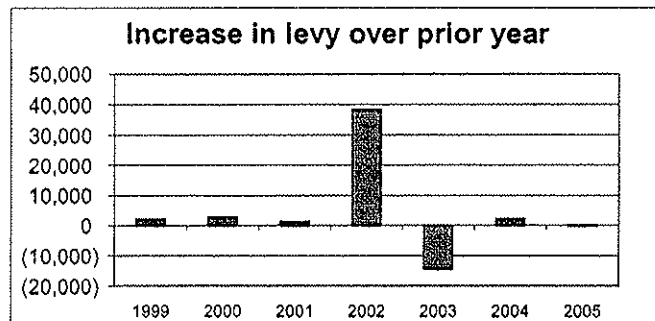
2005 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Full Time	2	2	2	2	2	2	2	2	2	2
Part Time	0	0	0	0	0	0	0	0	0	0
Total	2	2	2	2	2	2	2	2	2	2

There are no changes to the table of organization.

COUNTY LEVY: The tax levy for 2005 is \$166,094, down \$87 from 2004.



SIGNIFICANT CHANGES:

There are no significant changes from 2004.

Financial Summary **County Executive**

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	2,603	1,000	2,500	2,500	7,200
Labor	79,287	160,562	162,226	162,226	167,843
Travel	-	150	100	100	-
Capital	-	-	-	-	-
Other Expenditures	2,682	6,085	41,355	6,355	5,451
Total Expenditures	81,968	166,797	203,681	168,681	173,294
Levy Before Adjustments	79,365	165,797	201,181	166,181	166,094
Adjustments	-	-	-	-	-
Net Levy After Adjustments	79,365	165,797	201,181	166,181	166,094

**Winnebago County
Budget Detail - 2005
County Executive
100 - 016**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Professional Services	1,000	1,000	1,000	2,500	3,000	7,200	7,200	188.0%
Interfund Revenues	1,000	1,000	1,000	2,500	3,000	7,200	7,200	188.0%
TOTAL REVENUES	1,000	1,000	1,000	2,500	3,000	7,200	7,200	188.0%
Regular Pay	102,177	106,880	110,641	115,191	120,750	120,750	120,750	4.8%
Wages	102,177	106,880	110,641	115,191	120,750	120,750	120,750	4.8%
Fringe Benefits	32,621	38,946	41,036	47,035	47,093	47,093	47,093	0.1%
Fringes	32,621	38,946	41,036	47,035	47,093	47,093	47,093	0.1%
Total Labor Costs	134,798	145,826	151,678	162,226	167,843	167,843	167,843	3.5%
Registration & Tuition	213	40	130	100	0	0	0	0.0%
Travel	213	40	130	100	0	0	0	0.0%
Office Expenses								
Office Supplies	16	92	15	100	50	50	50	-50.0%
Printing Supplies	68	0	0	50	100	100	100	100.0%
Print & Duplicate	924	1,189	462	500	450	450	450	-10.0%
Postage and Box Rent	0	11	0	0	0	0	0	NA
Subscriptions	329	356	360	375	390	390	390	4.0%
Membership Dues	0	0	25	0	50	50	50	NA
Photo Processing	8	0	0	0	0	0	0	NA
Operating Expenses								
Telephone	2,751	2,874	2,256	3,000	2,500	2,500	2,500	-16.7%
Food	125	20	0	0	0	0	0	NA
Repairs & Maintenance								
Maintenance - Equipment	332	382	220	400	0	0	0	0.0%
Contractual Services								
Equipment Repairs	37	37	(146)	50	0	0	0	0.0%
Other Sundry & Fixed Charges								
Spec Service Awards	306	560	735	500	650	650	650	30.0%
Other Miscellaneous	0	1,060	(1,060)	0	0	0	0	NA

Winnebago County
Budget Detail - 2005
County Executive
100 - 016

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Interfund Expenses								
Printing Supplies	145	98	45	100	0	0	0	0.0%
Print & Duplicate	16	35	37	200	300	300	300	50.0%
Postage and Box Rent	430	368	150	400	250	250	250	-37.5%
Food	0	56	153	50	100	100	100	100.0%
Equipment Repairs	372	204	204	99	99	99	99	0.0%
Prop. & Liab. Insurance	527	510	564	531	512	512	512	-3.6%
Other Operating Expenses	6,387	7,852	4,020	6,355	5,451	5,451	5,451	-14.2%
TOTAL EXPENSES	141,398	153,719	155,828	168,681	173,294	173,294	173,294	2.7%
LEVY BEFORE ADJUSTMENTS	140,398	152,719	154,828	166,181	170,294	166,094	166,094	-0.1%

CORPORATION COUNSEL

Department: 100-021 Fund: General Fund
2005 BUDGET NARRATIVE

DEPARTMENT HEAD:
LOCATION:

John A. Bodnar
Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54901

TELEPHONE: 236-4752

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

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

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

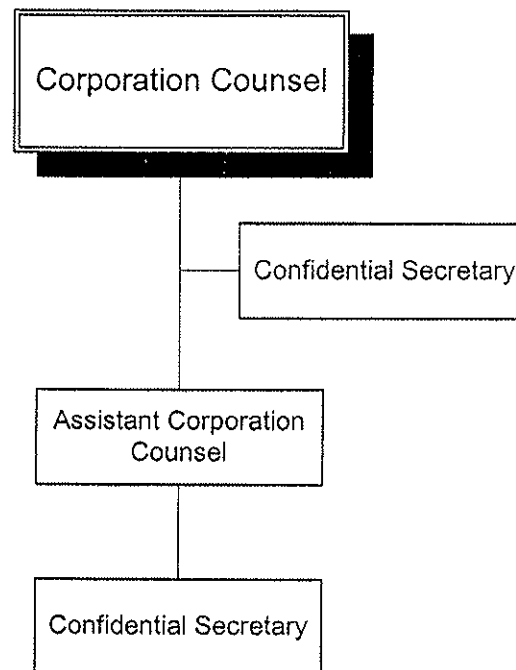
CHILDREN IN NEED OF PROTECTION OR SERVICES: Prosecutes child neglect and abuse matters under Children's Code (Chapter 48).

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

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

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

CORPORATION COUNSEL



CORPORATION COUNSEL

**Department: 100-021 Fund: General Fund
2005 BUDGET NARRATIVE**

**DEPARTMENT HEAD:
LOCATION:**

**John A. Bodnar
Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54901**

TELEPHONE: 236-4752

2004 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.

2005 GOALS & OBJECTIVES:

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

CORPORATION COUNSEL

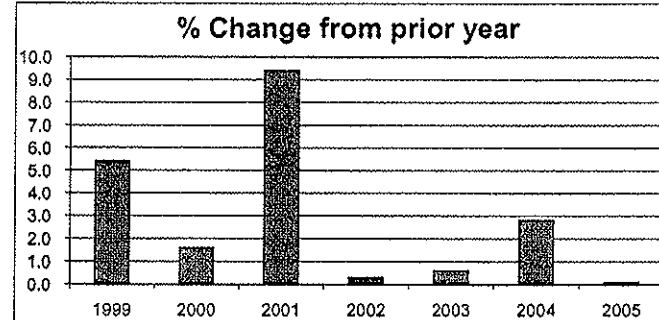
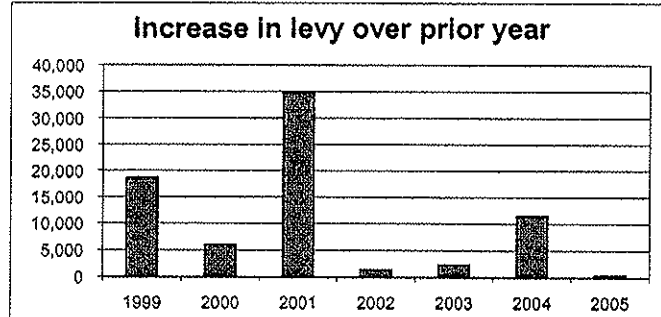
2005 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
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 2005 tax levy is \$422,821, up \$443 or 0.1% over last year.



SIGNIFICANT CHANGES:

The tax levy is nearly unchanged for 2005. Wage and benefit costs went up for the normal cost of living and step increases. Other costs were reduced to help offset part of the wage and benefit increases.

Legal Services Expense – this is the only expense with a significant change in budget from 2004. The budget was reduced \$8,000 from 2004. This falls more in line with past history. This line item can be very unpredictable and hard to forecast. We have chosen to go more based on the recent past history.

**Financial Summary
Corporation Counsel**

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	6,178	17,000	19,000	19,000	19,000
Labor	153,842	302,758	302,998	302,998	319,864
Travel	392	1,975	1,975	1,975	1,975
Capital	-	-	-	-	-
Other Expenditures	42,604	130,559	136,405	136,405	119,982
Total Expenditures	196,838	435,292	441,378	441,378	441,821
Levy Before Adjustments	190,660	418,292	422,378	422,378	422,821
Adjustments	-	-	-	-	-
Net Levy After Adjustments	190,660	418,292	422,378	422,378	422,821

**Winnebago County
Budget Detail - 2005
Corporation Counsel
100 - 021**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Fees And Costs	6,077	5,880	7,385	9,000	9,000	9,000	9,000	0.0%
Public Services	6,077	5,880	7,385	9,000	9,000	9,000	9,000	0.0%
Legal Services	7,000	7,000	7,000	10,000	7,000	10,000	10,000	0.0%
Interfund Revenues	7,000	7,000	7,000	10,000	7,000	10,000	10,000	0.0%
TOTAL REVENUES	13,077	12,880	14,385	19,000	16,000	19,000	19,000	0.0%
Regular Pay	195,331	208,863	217,082	218,838	236,146	236,146	236,146	7.9%
Overtime	2,390	145	777	2,690	667	667	667	-75.2%
Witness Expense	176	2,739	4,965	400	400	400	400	0.0%
Wages	197,898	211,747	222,824	221,928	237,213	237,213	237,213	6.9%
Fringe Benefits	57,957	69,342	73,633	81,070	82,651	82,651	82,651	2.0%
Fringes	57,957	69,342	73,633	81,070	82,651	82,651	82,651	2.0%
Total Labor Costs	255,855	281,089	298,457	302,998	319,864	319,864	319,864	5.6%
Registration & Tuition	390	419	155	600	600	600	600	0.0%
Automobile Allowance	600	745	483	850	850	850	850	0.0%
Meals	83	68	22	100	100	100	100	0.0%
Lodging	390	338	62	400	400	400	400	0.0%
Other Travel Exp	0	5	1	25	25	25	25	0.0%
Travel	1,463	1,574	723	1,975	1,975	1,975	1,975	0.0%
Other Equipment	6,261	0	0	0	0	0	0	NA
Capital	6,261	0	0	0	0	0	0	NA
Office Expenses								
Office Supplies	691	793	813	800	600	600	600	-25.0%
Stationery and Forms	48	399	56	300	300	300	300	0.0%
Printing Supplies	383	0	0	200	200	200	200	0.0%
Print & Duplicate	(7)	(43)	19	75	75	75	75	0.0%
Postage and Box Rent	188	144	333	200	200	200	200	0.0%
Computer Supplies	166	216	136	600	500	200	200	-66.7%
Subscriptions	164	(178)	55	100	100	100	100	0.0%
Membership Dues	785	944	815	900	900	900	900	0.0%
Publish Legal Notices	1,410	2,757	1,817	1,200	900	1,200	1,200	0.0%

**Winnebago County
Budget Detail - 2005
Corporation Counsel
100 - 021**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Operating Expenses								
Telephone	1,367	1,412	1,340	1,200	1,000	1,000	1,000	-16.7%
Small Equipment	4,739	0	0	600	400	400	400	-33.3%
Legal Fees	7,903	4,634	2,227	8,000	5,000	5,000	5,000	-37.5%
Automobile Allowance-Other	0	0	126	0	0	0	0	NA
Repairs & Maintenance								
Maintenance - Equipment	0	151	288	300	250	250	250	-16.7%
Contractual Services								
Legal Services	93,376	90,218	82,016	108,000	108,000	100,000	100,000	-7.4%
Equipment Repairs	810	448	274	600	300	300	300	-50.0%
Transcription Services	605	565	3,171	5,000	3,000	3,000	3,000	-40.0%
Professional Service	184	0	0	0	0	0	0	NA
Cost Allocations								
Recording Fees	340	240	24	100	100	200	200	100.0%
Interfund Expenses								
Printing Supplies	556	583	620	400	400	400	400	0.0%
Print & Duplicate	583	292	1,383	2,950	1,000	1,000	1,000	-66.1%
Postage and Box Rent	2,733	3,330	3,336	3,270	3,270	3,270	3,270	0.0%
Equipment Repairs	864	516	516	231	231	231	231	0.0%
Prop. & Liab. Insurance	2,616	1,192	1,320	1,279	1,156	1,156	1,156	-9.6%
Recording Services	0	168	0	0	0	0	0	NA
Recording Fees	0	0	0	100	100	0	0	0.0%
Other Operating Expenses	<u>120,502</u>	<u>108,783</u>	<u>100,685</u>	<u>136,405</u>	<u>127,982</u>	<u>119,982</u>	<u>119,982</u>	<u>-12.0%</u>
TOTAL EXPENSES	<u>384,081</u>	<u>391,446</u>	<u>397,865</u>	<u>441,378</u>	<u>449,821</u>	<u>441,821</u>	<u>441,821</u>	<u>0.1%</u>
LEVY BEFORE ADJUSTMENTS	<u>371,004</u>	<u>378,566</u>	<u>383,480</u>	<u>422,378</u>	<u>433,821</u>	<u>422,821</u>	<u>422,821</u>	<u>0.1%</u>

COUNTY CLERK

Department: 100-026 to 028 Fund: General Fund
2005 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.

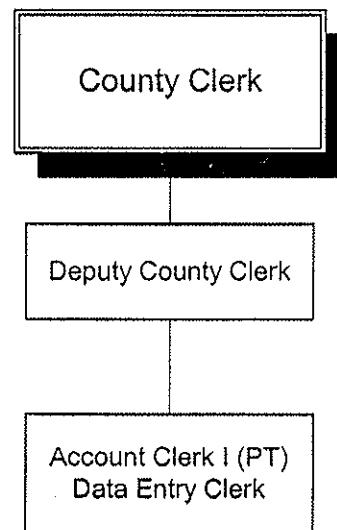
PROGRAM DESCRIPTION:

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 all County Board 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.

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: 100-026 to 028 Fund: General Fund
2005 BUDGET NARRATIVE

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

TELEPHONE: 236-4890

2004 ACCOMPLISHMENTS:

1. Conducted Spring and Fall Elections.
2. In an effort to reduce printing costs, implemented the posting of the county's official directory on the county's website.
3. Upgraded the County Board's voting machine software to increase efficiency and improve record retention capabilities of the system.
4. Began initial planning for the county's participation in the State of Wisconsin's statewide voter registration system.

2005 GOALS & OBJECTIVES:

1. Prepare for and conduct Spring Election.
2. Finalize the implementation of the State of Wisconsin's statewide voter registration system.
3. As part of the state's statewide voter registration system, begin maintaining the voter registration records for various county municipalities.
4. Prepare the Winnebago County Official Directory and the Winnebago County Statistical Report.
5. Perform the duties and services of this office in a cost-effective, efficient manner.
6. Be responsive to the needs of Winnebago County's citizens by providing them with efficient, courteous service.

COUNTY CLERK

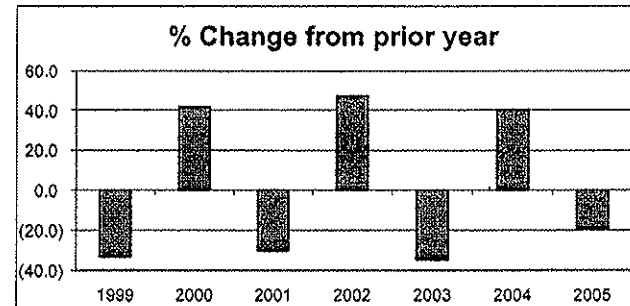
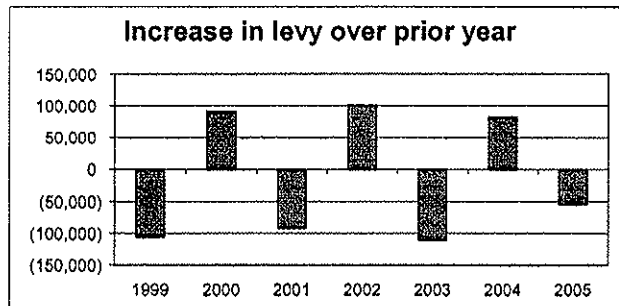
2005 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Full Time	5	5	5	5	3	3	3	3	3	3
Part Time	0	0	0	0	1	1	1	1	1	1
Total	5	5	5	5	4	4	4	4	4	4

There are no changes to the table of organization for 2005

COUNTY LEVY: The tax levy for 2005 is \$233,221, a decrease of \$54,267 or 18.9%. Most of the decrease is attributable to the fact that there are only two elections in odd numbered years.



SIGNIFICANT CHANGES:

As mentioned above, the large decrease in levy this year is attributable to the fact that in odd numbered years there are fewer elections. If you look at the "Program Budget Sheet" you will be able to see this clearly. The "County Clerk" cost center has actually increased while the "Elections" cost center has a substantial decrease. Cost increases of roughly \$10,000 are primarily the result of normal wage and benefit increases.

**Financial Summary
County Clerk**

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	48,406	73,410	59,410	59,410	67,710
Labor	85,903	172,804	172,804	169,276	177,859
Travel	602	1,275	1,410	1,410	1,720
Capital	-	-	-	-	-
Other Expenditures	86,563	177,912	176,212	176,212	121,352
Total Expenditures	173,069	351,991	350,426	346,898	300,931
Levy Before Adjustments	124,663	278,581	291,016	287,488	233,221
Adjustments					
Net Levy After Adjustments	124,663	278,581	291,016	287,488	233,221

**Winnebago County
Budget Detail - 2005
County Clerk
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Marriage Licenses	18,075	17,635	28,845	24,000	25,000	25,000	25,000	4.2%
Conservation License	120	35	153	100	100	100	100	0.0%
Dog License	2,780	8,249	8,497	9,100	9,600	9,600	9,600	5.5%
Work Permits	1,925	1,328	1,010	700	700	700	700	0.0%
Licenses & Permits	22,901	27,247	38,505	33,900	35,400	35,400	35,400	4.4%
Fees And Costs	0	0	259	300	300	300	300	0.0%
Forms, Copies, Etc.	1,240	1,277	1,093	1,200	1,000	1,000	1,000	-16.7%
Telephone	12	15	14	10	10	10	10	0.0%
Public Services	1,251	1,292	1,366	1,510	1,310	1,310	1,310	-13.2%
Fees & Costs	0	28,933	38,001	18,000	0	0	0	0.0%
Reimbursed Costs	35,453	0	0	0	20,000	25,000	25,000	NA
Intergovernmental Services	35,453	28,933	38,001	18,000	20,000	25,000	25,000	38.9%
Forms, Copies, Etc.	0	50	0	0	0	0	0	NA
Professional Services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.0%
Interfund Revenues	1,000	1,050	1,000	1,000	1,000	1,000	1,000	0.0%
Material Sales	5,119	5,400	5,750	5,000	5,000	5,000	5,000	0.0%
Other Miscellaneous Revenues	0	3	0	0	0	0	0	NA
Miscellaneous Revenues	5,119	5,403	5,750	5,000	5,000	5,000	5,000	0.0%
TOTAL REVENUES	65,724	63,924	84,623	59,410	62,710	67,710	67,710	14.0%
Regular Pay	110,212	111,793	113,437	118,686	129,884	125,000	125,000	5.3%
Overtime	355	152	380	693	355	355	355	-48.8%
Other Per Diem	300	600	300	1,000	300	300	300	-70.0%
Interpreter Fees	0	20	0	100	100	100	100	0.0%
Wages	110,868	112,565	114,117	120,479	130,639	125,755	125,755	4.4%
Fringe Benefits	34,954	42,449	45,382	48,797	54,009	52,104	52,104	6.8%
Fringes	34,954	42,449	45,382	48,797	54,009	52,104	52,104	6.8%
Total Labor Costs	145,821	155,013	159,498	169,276	184,648	177,859	177,859	5.1%
Registration & Tuition	560	245	671	300	500	500	500	66.7%
Automobile Allowance	355	505	418	275	440	440	440	60.0%
Meals	104	194	121	210	200	200	200	-4.8%
Lodging	314	372	477	625	580	580	580	-7.2%
Other Travel Exp	0	19	0	0	0	0	0	NA
Travel	1,333	1,335	1,687	1,410	1,720	1,720	1,720	22.0%

**Winnebago County
Budget Detail - 2005
County Clerk
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Office Expenses								
Office Supplies	1,846	2,368	2,644	2,600	2,650	2,650	2,650	1.9%
Stationery and Forms	416	683	183	1,000	700	700	700	-30.0%
Printing Supplies	0	0	0	0	300	300	300	NA
Print & Duplicate	37,059	69,462	39,903	70,100	45,100	45,100	45,100	-35.7%
Postage and Box Rent	5,262	5,599	5,945	6,500	6,500	6,500	6,500	0.0%
Computer Supplies	395	0	0	200	0	0	0	0.0%
Membership Dues	90	90	95	100	100	100	100	0.0%
Publish Legal Notices	13,184	31,633	14,345	35,850	15,850	15,850	15,850	-55.8%
Operating Expenses								
Telephone	2,238	2,113	1,969	1,800	1,650	1,650	1,650	-8.3%
Food	21	168	377	200	200	200	200	0.0%
Small Equipment	662	0	748	400	2,553	2,553	2,553	538.3%
Other Operating Supplies	167	110	216	400	250	250	250	-37.5%
Repairs & Maintenance								
Maintenance - Equipment	0	96	0	100	100	100	100	0.0%
Repair & Maintenance Supplies	247	0	0	0	0	0	0	NA
Contractual Services								
Equipment Repairs	903	1,510	829	850	870	870	870	2.4%
Transcription Services	0	0	0	500	500	500	500	0.0%
Data Processing	15,789	28,707	21,717	39,000	25,000	25,000	25,000	-35.9%
Professional Service	0	92	0	0	0	0	0	NA
Other Contract Serv.	2,549	7,625	7,032	7,500	8,000	8,000	8,000	6.7%
Insurance								
Prop & Liab Insurance	15	30	0	15	15	15	15	0.0%
Operating Licenses & Fees	2,810	2,830	2,790	2,840	2,840	2,840	2,840	0.0%
Interfund Expenses								
Printing Supplies	416	360	295	400	0	0	0	0.0%
Print & Duplicate	1,460	1,110	1,365	650	2,850	2,850	2,850	338.5%
Postage and Box Rent	6,878	5,104	4,128	4,000	4,000	4,000	4,000	0.0%
Equipment Repairs	1,548	684	684	363	297	297	297	-18.2%
Prop. & Liab. Insurance	1,067	905	1,032	844	1,027	1,027	1,027	21.7%
Other Operating Expenses	95,022	161,278	106,297	176,212	121,352	121,352	121,352	-31.1%
TOTAL EXPENSES	242,176	317,626	267,482	346,898	307,720	300,931	300,931	-13.3%
LEVY BEFORE ADJUSTMENTS	176,452	253,701	182,860	287,488	245,010	233,221	233,221	-18.9%

COUNTY CLERK PROGRAM BUDGETS

COST CENTER NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2005	2004	2003	2005	2004
								ADOPTED	ADOPTED	ADOPTED	OVER 2004	OVER 2003
COUNTY CLERK												
County Clerk	026	177,559	1,670	-	19,749	198,978		198,978	188,083	186,264	5.8	1.0
Revenues	026						38,110	(38,110)	(32,310)	(32,775)	18.0	(1.4)
Elections	027	300	50	-	92,253	92,603		92,603	150,065	81,160	(38.3)	84.9
Revenues	027						20,000	(20,000)	(18,000)	(30,000)	-	-
Dog License Fund	028	-	-	-	9,350	9,350		9,350	8,750	9,250	6.9	(5.4)
Revenues	028						9,600	(9,600)	(9,100)	(9,100)	5.5	-
Grand Totals		<u>177,859</u>	<u>1,720</u>	<u>-</u>	<u>121,352</u>	<u>300,931</u>	<u>67,710</u>	<u>233,221</u>	<u>287,488</u>	<u>204,799</u>	<u>(18.9)</u>	<u>40.4</u>

TREASURER

Department: 100-041 Fund: General Fund
2005 BUDGET NARRATIVE

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

TELEPHONE: 236-4777

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

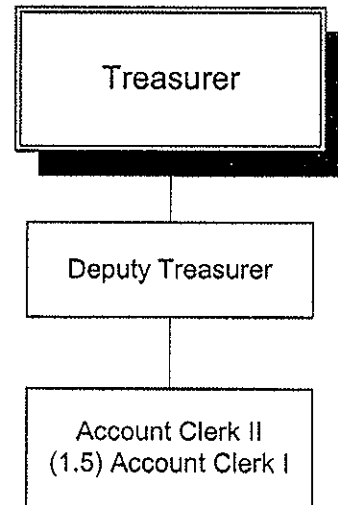
RECEIPTS AND DISBURSEMENTS Receive all funds due the county and disburse all payments made by the county.

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

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

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

TREASURER



TREASURER

**Department: 100-041 Fund: General Fund
2005 BUDGET NARRATIVE**

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

TELEPHONE: 236-4777

2004 ACCOMPLISHMENTS:

1. Mailed out postponed reminder notices the first week of July. Noticed an increase in early property tax payments.
2. Color-coded receipts for ease in distinguishing between tax receipts and general receipts.

2005 GOALS & OBJECTIVES:

1. Continue to perform the duties and responsibilities of this office in a cost-effective and efficient manner.
2. Continue work to place delinquent tax information on the Internet.
3. Continue attending continuing education classes and seminars.
4. Assess the benefits and drawbacks of not mailing back tax receipts.

TREASURER

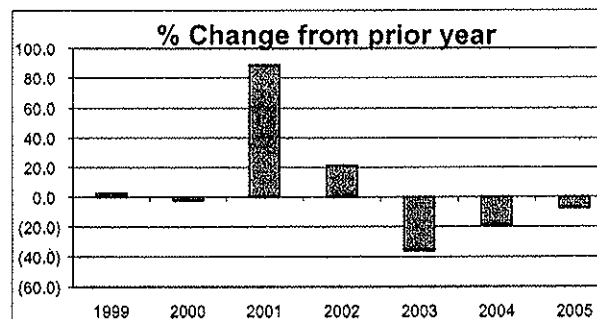
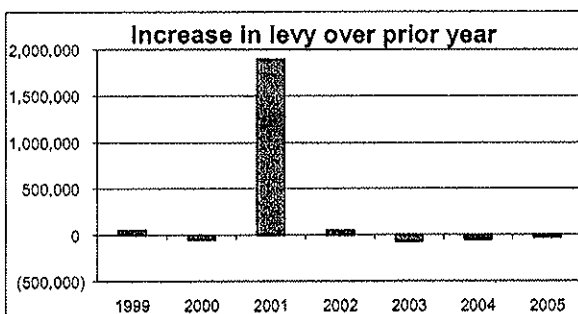
2005 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Full Time	5	5	5	5	4	4	4	4	4	4
Part Time	1	1	1	1	2	2	2	1	1	1
Total	6	6	6	6	6	6	6	5	5	5

There are no changes to the table of organization.

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 2005 is projected to be \$330,453, an increase of \$22,917 or 7.5% more than 2004. This surplus is used to reduce the overall tax levy for the County.



SIGNIFICANT CHANGES:

The tax levy is down primarily due to several key factors. Interest on taxes has been increased \$30,000 to more closely follow previous collections. Interest on Taxes and County Fine revenues are also being budgeted higher to be more in line with past history. Grant revenues have increased by \$30,000 due to a need to remove the contamination on property that was taken by tax deed, the expenditures for tax deed expense have also increased for this same reason. This revenue and expense will offset each other and the net tax impact will be neutral.

Financial Summary
County Treasurer

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	317,930	682,262	625,350	625,350	709,800
Labor	116,370	236,705	235,677	235,677	252,381
Travel	778	1,305	1,313	1,313	1,295
Capital	-	-	-	-	-
Other Expenditures	44,193	128,693	80,824	80,824	125,671
Total Expenditures	161,340	366,703	317,814	317,814	379,347
Levy Before Adjustments	(156,590)	(315,559)	(307,536)	(307,536)	(330,453)
Adjustments	-	-	-	-	-
Net Levy After Adjustments	(156,590)	(315,559)	(307,536)	(307,536)	(330,453)

Winnebago County
Budget Detail - 2005
County Treasurer
100 - 041

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Interest on Taxes	727,351	738,095	642,353	600,000	615,000	630,000	630,000	5.0%
Taxes	727,351	738,095	642,353	600,000	615,000	630,000	630,000	5.0%
State Shared Revenue	0	13	0	0	0	0	0	NA
Grants	0	0	0	0	30,000	30,000	30,000	NA
Intergovernmental	0	13	0	0	30,000	30,000	30,000	NA
County Fines	0	0	22,250	10,000	30,000	30,000	30,000	200.0%
Fines & Forfeitures	0	0	22,250	10,000	30,000	30,000	30,000	200.0%
Probate Fees	0	0	2	0	0	0	0	NA
Forms, Copies, Etc.	1,054	2,216	1,590	1,500	1,250	1,250	1,250	-16.7%
Search & Notice Fees	1,554	13,224	11,157	5,500	10,000	10,000	10,000	81.8%
Reimbursed Costs	0	0	0	0	3,000	3,000	3,000	NA
Other Public Charges	3,170	797	909	0	0	0	0	NA
Public Services	5,777	16,237	13,658	7,000	14,250	14,250	14,250	103.6%
Professional Services	2,850	2,850	2,850	2,850	2,850	2,850	2,850	0.0%
Interfund Revenues	2,850	2,850	2,850	2,850	2,850	2,850	2,850	0.0%
Sale Of Tax Deeds- Gain/(Loss)	(6,665)	500	61,317	5,000	2,000	2,000	2,000	-60.0%
Other Miscellaneous Revenues	880	1,000	820	500	700	700	700	40.0%
Miscellaneous Revenues	(5,785)	1,500	62,137	5,500	2,700	2,700	2,700	-50.9%
TOTAL REVENUES	730,193	758,695	743,247	625,350	694,800	709,800	709,800	13.5%
Regular Pay	140,508	137,079	141,584	145,725	155,829	155,829	155,829	6.9%
Overtime	51	130	79	155	128	128	128	-17.4%
Other Per Diem	511	499	494	550	525	525	525	-4.5%
Wages	141,070	137,709	142,157	146,430	156,482	156,482	156,482	6.9%
Fringe Benefits	63,704	77,028	85,502	89,247	95,899	95,899	95,899	7.5%
Fringes	63,704	77,028	85,502	89,247	95,899	95,899	95,899	7.5%
Total Labor Costs	204,774	214,736	227,659	235,677	252,381	252,381	252,381	7.1%

Winnebago County
Budget Detail - 2005
County Treasurer
100 - 041

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Registration & Tuition	295	305	410	425	475	475	475	11.8%
Automobile Allowance	308	249	129	300	300	300	300	0.0%
Meals	23	14	23	28	20	20	20	-28.6%
Lodging	457	466	310	560	500	500	500	-10.7%
Other Travel Exp	0	5	0	0	0	0	0	NA
Travel	1,083	1,039	873	1,313	1,295	1,295	1,295	-1.4%
Office Expenses								
Office Supplies	4,375	1,842	3,428	2,800	2,650	2,650	2,650	-5.4%
Stationery and Forms	0	872	631	700	500	500	500	-28.6%
Printing Supplies	0	0	0	0	475	475	475	NA
Postage and Box Rent	206	146	148	200	150	150	150	-25.0%
Computer Supplies	869	827	325	700	850	850	850	21.4%
Computer Software	4,000	0	102	1,685	500	500	500	-70.3%
Subscriptions	39	20	20	30	1,205	1,205	1,205	3916.7%
Membership Dues	50	50	100	100	100	100	100	0.0%
Publish Legal Notices	0	2,579	167	2,100	2,000	2,000	2,000	-4.8%
Operating Expenses								
Telephone	1,542	1,523	1,373	1,450	1,300	1,300	1,300	-10.3%
Small Equipment	0	1,496	0	0	0	0	0	NA
Legal Fees	5	484	0	500	250	250	250	-50.0%
Tax Deed Expense	739	0	2,933	500	40,000	40,000	40,000	7900.0%
Contractual Services								
Equipment Repairs	304	428	115	0	0	0	0	NA
Accounting - Auditing	35,369	34,507	36,475	35,500	36,000	36,000	36,000	1.4%
Data Processing	5,417	5,716	7,596	7,100	6,950	6,950	6,950	-2.1%
Professional Service	(5)	0	0	0	0	0	0	NA
Abstractor Services	420	2,905	1,465	1,400	2,500	2,500	2,500	78.6%
Security Service	5,344	6,400	7,378	7,000	7,800	7,800	7,800	11.4%
Insurance								
Prop & Liab Insurance	0	15	0	60	0	0	0	0.0%
Operating Licenses & Fees	0	20	0	80	0	0	0	0.0%
Other Sundry & Fixed Charges								
Other Miscellaneous	(0)	0	(0)	0	0	0	0	NA
Interfund Expenses								
Printing Supplies	358	379	298	200	0	0	0	0.0%
Print & Duplicate	330	247	1,143	500	825	825	825	65.0%
Postage and Box Rent	14,707	15,551	13,941	15,000	15,500	15,500	15,500	3.3%
Equipment Repairs	1,884	1,140	1,224	627	528	528	528	-15.8%

Winnebago County
Budget Detail - 2005
County Treasurer
100 - 041

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Prop. & Liab. Insurance	2,765	2,602	2,568	2,592	5,588	5,588	5,588	115.6%
Recording Services	0	21	0	0	0	0	0	NA
Other Operating Expenses	78,717	79,770	81,430	80,824	125,671	125,671	125,671	55.5%
TOTAL EXPENSES	284,574	295,545	309,962	317,814	379,347	379,347	379,347	19.4%
LEVY BEFORE ADJUSTMENTS	(445,619)	(463,149)	(433,285)	(307,536)	(315,453)	(330,453)	(330,453)	7.5%

HUMAN RESOURCES & PAYROLL

Department: 100-086 Fund: General Fund
2005 BUDGET NARRATIVE

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

TELEPHONE: 236-4747

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

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

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

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

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

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

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

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

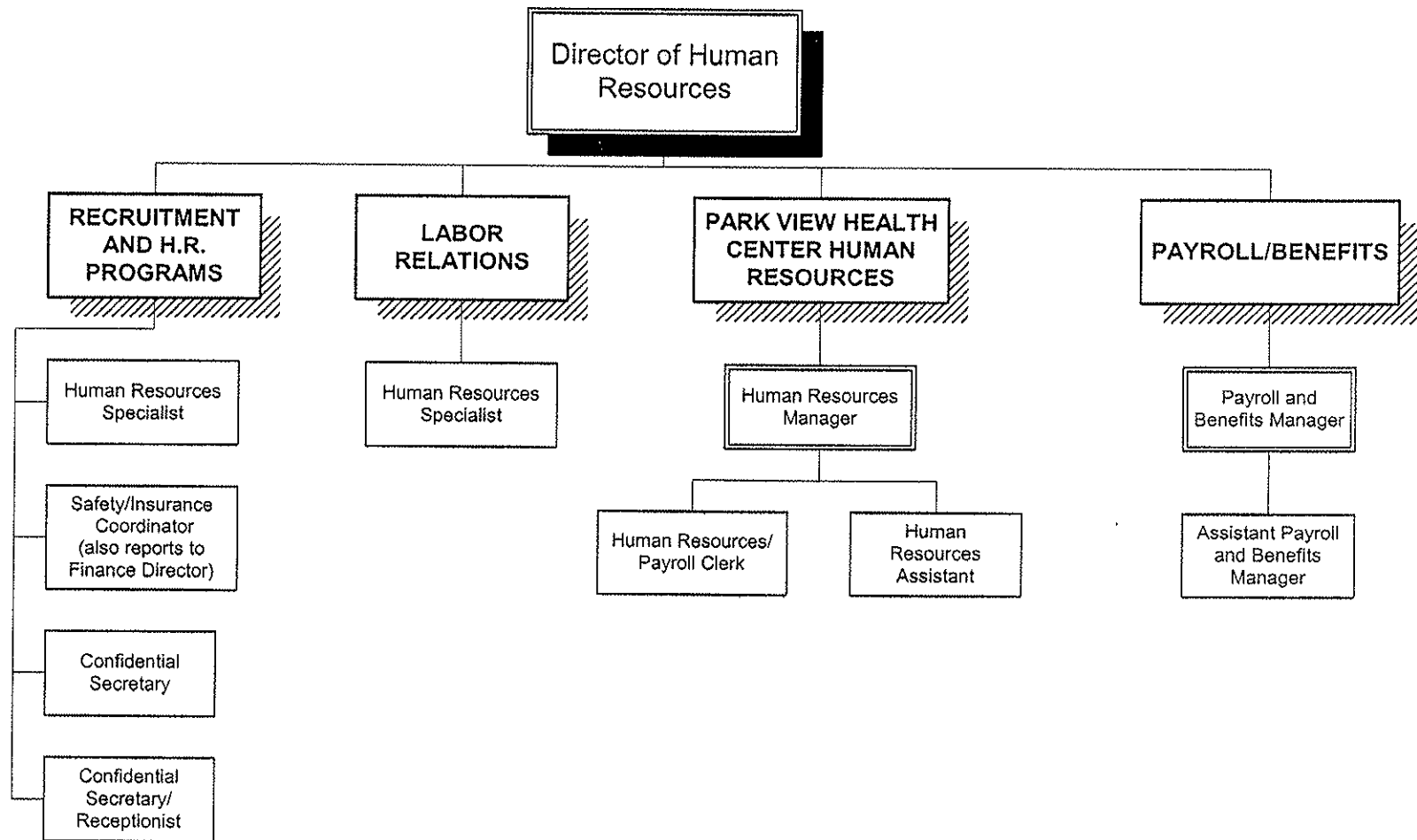
WORKERS COMPENSATION Self-funded program administration including budgeting, claims processing and payment approval, case management via the Public Health Department, and litigation management.

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

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

SAFETY Oversees administration of countywide safety and safety training programs.

HUMAN RESOURCES



HUMAN RESOURCES & PAYROLL

**Department: 100-086 Fund: General Fund
2005 BUDGET NARRATIVE**

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

TELEPHONE: 236-4747

2004 ACCOMPLISHMENTS:

1. Voluntary settlement of six collective bargaining agreements. All agreements are three years in duration and include increases in employees' contribution for health insurance premiums.
2. Completion of the 2004 Revisions to and implementation of the Administrative Pay Plan.
3. Amending the health insurance carriers offered to all employees.
4. Implemented automated time card system in the Sheriff's Department.

2005 GOALS & OBJECTIVES:

1. Review position descriptions for potential unit clarification hearings.
2. Implementation of 2005-2006 Administrative Pay Plan.
3. Revise and implement the represented and non-represented employees' Handbook of Employment Policies.
4. Establish Labor/Management Committees within major departments.

HUMAN RESOURCES & PAYROLL

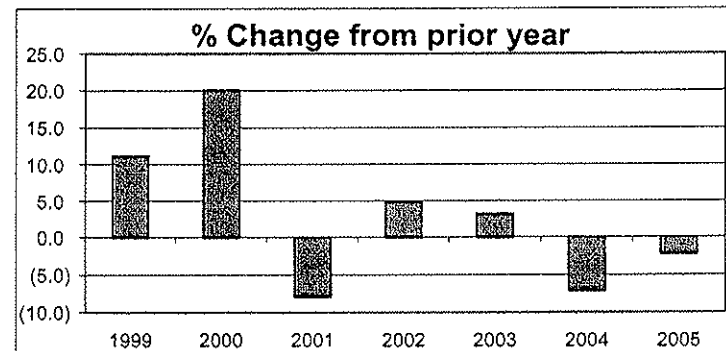
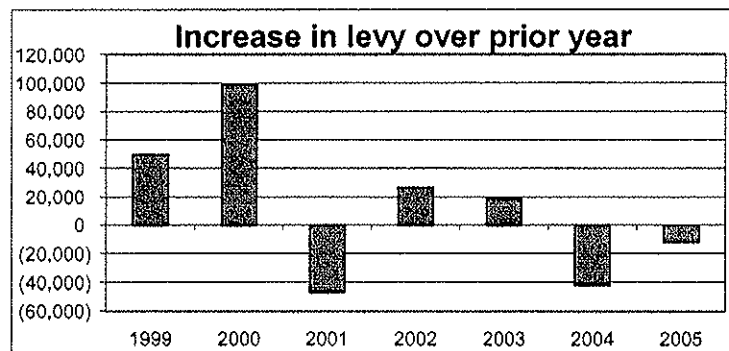
2005 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Full Time	6	7	8	13	13	13	12	12	12	11
Part Time	1	1	0	0	0	0	1	0	0	0
Total	7	8	8	13	13	13	13	12	12	11

There will be a reduction of one position in the table of organization for 2005. The position is currently vacant. The position was located at Park View and worked entirely on Park View projects. The cost of the position was reported in Park View's budget. Therefore, the labor cost reduction would be reflected in that budget. Another position in the department is vacant and will only be funded as ½ time for a year to see if we can maintain service levels without it.

COUNTY LEVY: The tax levy for 2005 is \$535,535, a decrease of \$11,868 or 2.2% from 2004.



SIGNIFICANT CHANGES:

The tax levy in this department is down primarily because of the reduction of labor costs associated with only funding a vacant position as ½ time. We will continue to operate without filling the position and see if we can live without it in the future. This results in net total savings of \$10,000 for the department which is close to the total levy reduction for the department. Other costs changed as follows:

Data processing expense – This cost will be up about \$4,000 in 2005 for the following reasons. Most of the increase is because we have cancelled the software support for the Finance applications. As a result, we lose some of the discount related to the number of modules we have. Also, the software support cost tends to go up more than inflation each year.

Advertising – will be down because of less of a need to advertise vacant positions.

Financial Summary **Human Resources**

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	6,234	5,000	5,000	5,000	5,000
Labor	227,911	456,951	456,951	456,951	446,115
Travel	4,113	4,985	7,485	4,985	4,985
Capital	-	-	-	-	-
Other Expenditures	72,052	93,610	90,467	90,467	89,435
Total Expenditures	304,076	555,546	554,903	552,403	540,535
Levy Before Adjustments	297,842	550,546	549,903	547,403	535,535
Adjustments	-	-	-	-	-
Net Levy After Adjustments	297,842	550,546	549,903	547,403	535,535

**Winnebago County
Budget Detail - 2005
Human Resources**

100 - 086

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Forms, Copies, Etc.	156	218	215	200	200	200	200	0.0%
Program Fees	150	0	0	0	0	0	0	NA
Public Services	306	218	215	200	200	200	200	0.0%
Professional Services	4,800	4,800	4,800	4,800	4,800	4,800	4,800	0.0%
Interfund Revenues	4,800	4,800	4,800	4,800	4,800	4,800	4,800	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	5,106	5,018	6,135	5,000	5,000	5,000	5,000	0.0%
Regular Pay	335,696	330,534	338,140	322,237	363,237	331,438	331,438	2.9%
Overtime	369	29	168	300	0	0	0	0.0%
Regular Pay	0	0	32,851	0	0	0	0	NA
Wages	336,065	330,563	371,160	322,537	363,237	331,438	331,438	2.8%
Fringe Benefits	110,318	125,091	121,356	134,414	125,680	114,677	114,677	-14.7%
Fringes	110,318	125,091	121,356	134,414	125,680	114,677	114,677	-14.7%
Total Labor Costs	446,383	455,654	492,516	456,951	488,917	446,115	446,115	-2.4%
Registration & Tuition	896	1,203	2,890	1,640	1,640	1,640	1,640	0.0%
Automobile Allowance	1,379	1,134	2,078	950	950	950	950	0.0%
Commercial Travel	0	296	0	390	390	390	390	0.0%
Meals	130	234	358	300	300	300	300	0.0%
Lodging	865	1,270	667	1,625	1,625	1,625	1,625	0.0%
Other Travel Exp	31	54	36	80	80	80	80	0.0%
Travel	3,301	4,192	6,029	4,985	4,985	4,985	4,985	0.0%
Capital	0	0	0	0	0	0	0	NA
Office Expenses								
Office Supplies	1,972	1,650	2,110	2,000	2,000	2,000	2,000	0.0%
Stationery and Forms	1,853	932	1,870	1,500	1,500	1,500	1,500	0.0%
Printing Supplies	0	0	0	0	1,100	1,100	1,100	NA
Postage and Box Rent	86	8	48	0	15	15	15	NA
Computer Supplies	167	110	184	0	600	600	600	NA
Computer Software	258	0	0	0	0	0	0	NA
Advertising	29,121	18,753	18,022	20,000	15,000	15,000	15,000	-25.0%
Subscriptions	0	95	500	200	200	200	200	0.0%
Membership Dues	460	730	855	800	800	800	800	0.0%

Winnebago County
Budget Detail - 2005
Human Resources
100 - 086

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Operating Expenses								
Telephone	2,098	2,032	1,850	2,100	2,100	2,100	2,100	0.0%
Food	161	86	144	150	150	150	150	0.0%
Small Equipment	223	581	26	199	199	199	199	0.0%
Contractual Services								
Medical and Dental	1,318	632	701	1,500	1,500	800	800	-46.7%
Equipment Repairs	551	564	214	260	200	200	200	-23.1%
Data Processing	30,304	33,321	36,668	40,205	44,226	44,226	44,226	10.0%
Professional Service	8,087	7,710	16,923	8,000	8,000	8,000	8,000	0.0%
Interfund Expenses								
Printing Supplies	1,076	900	1,148	1,100	0	0	0	0.0%
Print & Duplicate	2,914	1,498	1,987	2,250	2,500	2,500	2,500	11.1%
Postage and Box Rent	4,863	5,183	5,425	5,500	5,500	5,500	5,500	0.0%
Food	0	0	44	0	0	0	0	NA
Equipment Repairs	1,692	852	852	429	462	462	462	7.7%
Microfilming Services	1,367	2,412	2,373	2,500	2,500	2,500	2,500	0.0%
Prop. & Liab. Insurance	1,676	1,654	1,884	1,774	1,583	1,583	1,583	-10.8%
Other Operating Expenses	<u>90,246</u>	<u>79,702</u>	<u>93,829</u>	<u>90,467</u>	<u>90,135</u>	<u>89,435</u>	<u>89,435</u>	<u>-1.1%</u>
TOTAL EXPENSES	<u>539,930</u>	<u>539,548</u>	<u>592,373</u>	<u>552,403</u>	<u>584,037</u>	<u>540,535</u>	<u>540,535</u>	<u>-2.1%</u>
LEVY BEFORE ADJUSTMENTS	<u>534,823</u>	<u>534,531</u>	<u>586,238</u>	<u>547,403</u>	<u>579,037</u>	<u>535,535</u>	<u>535,535</u>	<u>-2.2%</u>

WORKERS COMPENSATION FUND

2005 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 2005:

The fund shows a budget surplus for 2005 of \$3,580. 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 maintaining enough in fund reserves to cover tow unanticipated large losses in a single year.

Premium charges to departments have increased quite a bit for 2005 because of the need to cover costs and maintain fund balance. Claim payments expense has increased significantly from last years budget in order to be more in line with recent history. We have had more claims the past few years. Some of them were unusual in light of our longer range history so we are not projecting them to go up quite that much. Claims are very hard to budget because of the difficulty in predicting them. We do feel we are maintaining a safe balance of reserves in the fund.

Fund balance recap:

	<u>Workers Comp</u>
Beginning fund balance 1/1/2005 Projected	535,131
Revenue budget 2005	790,000
Expense budget 2005	(786,420)
Tax levy 2005	-
12/31/05	<u>538,711</u>

Financial Summary
Workers Compensation Insurance

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	358,813	690,000	690,000	690,000	790,000
Labor	23,368	48,100	49,118	49,118	48,830
Travel	202	1,320	1,440	1,440	1,440
Capital	-	-	-	-	-
Other Expenditures	335,153	653,921	625,300	625,300	736,150
Total Expenditures	358,723	703,341	675,858	675,858	786,420
Levy Before Adjustments	(90)	13,341	(14,142)	(14,142)	(3,580)
Adjustments	90	(13,341)	14,142	14,142	3,580
Net Levy After Adjustments	-	-	-	-	-

**Winnebago County
Budget Detail - 2005
Workers Compensation Insurance
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2003 Adopted to 2004 Adopted
Insurance Charges	811,395	699,205	710,314	650,000	750,000	750,000	750,000	15.4%
Interfund Revenues	811,395	699,205	710,314	650,000	750,000	750,000	750,000	15.4%
Interest-investments	101,990	54,040	32,671	40,000	40,000	40,000	40,000	0.0%
Interest on Investments	101,990	54,040	32,671	40,000	40,000	40,000	40,000	0.0%
TOTAL REVENUES	913,386	753,245	742,985	690,000	790,000	790,000	790,000	14.5%
Regular Pay	28,835	31,399	33,273	36,479	35,642	35,642	35,642	-2.3%
Overtime	6	0	0	0	0	0	0	NA
Wages	28,841	31,399	33,273	36,479	35,642	35,642	35,642	-2.3%
Fringe Benefits	10,023	10,111	10,990	12,639	13,188	13,188	13,188	4.3%
Compensated Absences	378	87	485	0	0	0	0	NA
Fringes	10,401	10,199	11,475	12,639	13,188	13,188	13,188	4.3%
Total Labor Costs	39,242	41,597	44,748	49,118	48,830	48,830	48,830	-0.6%
Registration & Tuition	62	608	475	800	800	800	800	0.0%
Automobile Allowance	496	482	467	400	400	400	400	0.0%
Meals	0	0	8	20	20	20	20	0.0%
Lodging	0	0	0	200	200	200	200	0.0%
Other Travel Exp	0	84	0	20	20	20	20	0.0%
Travel	558	1,174	950	1,440	1,440	1,440	1,440	0.0%
Office Expenses								
Office Supplies	0	402	0	0	0	0	0	NA
Print & Duplicate	62	23	0	50	50	50	50	0.0%
Subscriptions	0	0	0	200	200	200	200	0.0%
Membership Dues	290	245	210	400	400	400	400	0.0%
Operating Expenses								
Medicare Supplies - Oxygen	0	0	4	0	0	0	0	NA
Registration & Tuition-Other	0	120	0	0	0	0	0	NA
Food	984	0	87	800	800	800	800	0.0%
Medical Supplies	703	575	487	700	600	600	600	-14.3%

Winnebago County
Budget Detail - 2005
Workers Compensation Insurance
ALL

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2003 Adopted to 2004 Adopted
Contractual Services								
Medical and Dental	1,316	1,290	1,425	1,500	2,500	2,500	2,500	66.7%
Legal Services	15,991	9,080	5,272	15,000	15,000	15,000	15,000	0.0%
Professional Service	5,558	4,617	3,242	3,600	7,000	7,000	7,000	94.4%
Management Services	26,300	27,731	29,709	28,000	31,000	31,000	31,000	10.7%
Administration Fee	6,095	33,336	28,671	14,000	20,000	20,000	20,000	42.9%
Insurance								
Prop & Liab Insurance	0	(347,290)	0	0	0	0	0	NA
Stop-Loss Insurance Premium	32,936	33,705	42,514	48,450	58,000	58,000	58,000	19.7%
Claim Payments	999,988	761,659	772,384	500,000	600,000	600,000	600,000	20.0%
Interfund Expenses								
Print & Duplicate	298	246	29	200	200	200	200	0.0%
Microfilming Supplies	25	0	0	400	400	400	400	0.0%
Professional Services	11,280	10,340	8,118	12,000	0	0	0	0.0%
Other Uses of Funds								
Other Non-Operating Expenses	0	562	0	0	0	0	0	NA
Other Operating Expenses	<u>1,101,826</u>	<u>536,641</u>	<u>892,152</u>	<u>625,300</u>	<u>736,150</u>	<u>736,150</u>	<u>736,150</u>	<u>17.7%</u>
TOTAL EXPENSES	<u>1,141,627</u>	<u>579,413</u>	<u>937,850</u>	<u>675,858</u>	<u>786,420</u>	<u>786,420</u>	<u>786,420</u>	<u>16.4%</u>
LEVY BEFORE ADJUSTMENTS	<u>228,241</u>	<u>(173,832)</u>	<u>194,865</u>	<u>(14,142)</u>	<u>(3,580)</u>	<u>(3,580)</u>	<u>(3,580)</u>	<u>-74.7%</u>

SELF FUNDED HEALTH INSURANCE

2005 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:

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

REVENUES:

Insurance Charges – Premiums charged to departments are projected to increase about \$59,000 or 1.5%. At this level and with projected claims and expenses, the fund should come close to breaking even for the year.

EXPENSES:

Stop-Loss Insurance and Administration fees – These costs are expected to drop slightly for 2005. Good claims history increasing the size of the group has helped to stabilize the cost of re-insurance. The plan is also becoming less costly to administer.

Claim payments – This cost is expected to increase about \$223,000 or 6.6%.

FUND BALANCE:

A fund balance roll-forward schedule follows :

	<u>Health Ins</u>
Beginning fund balance 1/1/2005 Projected	245,213
Revenue budget 2005	4,135,752
Expense budget 2005	(4,115,752)
Tax levy 2005	-
12/31/05	<u>265,213</u>

**Financial Summary
Self Funded Health Insurance**

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	1,941,225	4,071,000	4,056,715	4,056,715	4,135,752
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	1,553,889	3,931,000	3,922,644	3,922,644	4,115,752
Total Expenditures	1,553,889	3,931,000	3,922,644	3,922,644	4,115,752
Levy Before Adjustments	(387,336)	(140,000)	(134,071)	(134,071)	(20,000)
Adjustments	387,336	140,000	134,071	134,071	20,000
Net Levy After Adjustments	-	-	-	-	-

Winnebago County
Budget Detail - 2005
Self Funded Health Insurance
ALL

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2003 Adopted to 2004 Adopted
Insurance Charges	2,635,487	3,397,093	3,859,973	4,056,715	4,115,752	4,115,752	4,115,752	1.5%
Interfund Revenues	2,635,487	3,397,093	3,859,973	4,056,715	4,115,752	4,115,752	4,115,752	1.5%
Interest-Investments	11,735	384	308	0	20,000	20,000	20,000	NA
Interest on Investments	11,735	384	308	0	20,000	20,000	20,000	NA
TOTAL REVENUES	2,647,222	3,397,478	3,860,281	4,056,715	4,135,752	4,135,752	4,135,752	1.9%
Contractual Services								
Administration Fee	107,068	123,939	100,926	93,143	87,234	87,234	87,234	-6.3%
Insurance								
Prop & Liab Insurance	0	(110,000)	0	0	0	0	0	NA
Stop-Loss Insurance Premium	158,917	248,509	198,627	440,608	416,694	416,694	416,694	-5.4%
Claim Payments	3,267,289	3,394,736	2,700,636	3,388,893	3,611,824	3,611,824	3,611,824	6.6%
Insurance Recoveries	0	(1,511)	0	0	0	0	0	NA
Other Operating Expenses	3,533,274	3,655,674	3,000,189	3,922,644	4,115,752	4,115,752	4,115,752	4.9%
TOTAL EXPENSES	3,533,274	3,655,674	3,000,189	3,922,644	4,115,752	4,115,752	4,115,752	4.9%
LEVY BEFORE ADJUSTMENTS	886,052	258,196	(860,092)	(134,071)	(20,000)	(20,000)	(20,000)	-85.1%

SELF FUNDED DENTAL INSURANCE

2005 BUDGET NARRATIVE HIGHLIGHTS

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

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

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

Summary of Fund Activity:

The fund is expected to produce a surplus of \$50,725 during 2005. Revenues and expenses other than claim payments are expected to remain at the same level as 2004. Claims expense is expected to increase primarily because of more people coming into the plan. Even with this increased level of expenses, the revenues are sufficient to cover the additional costs and still generate surplus for 2005.

A fund balance roll-forward schedule follows:

	<u>Dental ins</u>
Beginning fund balance 1/1/2005 Projected	202,051
Revenue budget 2005	431,420
Expense budget 2005	(380,695)
Tax levy 2005	-
12/31/05	<u>252,776</u>

**Financial Summary
Self Funded Dental Insurance**

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	218,442	431,000	428,920	428,920	431,420
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	193,434	352,500	352,001	352,001	380,695
Total Expenditures	193,434	352,500	352,001	352,001	380,695
Levy Before Adjustments	(25,008)	(78,500)	(76,919)	(76,919)	(50,725)
Adjustments	25,008	78,500	76,919	76,919	50,725
Net Levy After Adjustments	-	-	-	-	-

**Winnebago County
Budget Detail - 2005
Self Funded Dental Insurance
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2003 Adopted to 2004 Adopted
Insurance Charges	0	347,059	430,149	428,920	428,920	428,920	428,920	0.0%
Self Funded Dental	199,561	87	0	0	0	0	0	NA
Interfund Revenues	199,561	347,146	430,149	428,920	428,920	428,920	428,920	0.0%
Interest-Investments	3,201	1,664	1,902	0	2,500	2,500	2,500	NA
Interest on Investments	3,201	1,664	1,902	0	2,500	2,500	2,500	NA
TOTAL REVENUES	202,762	348,810	432,051	428,920	431,420	431,420	431,420	0.6%
Contractual Services								
Administration Fee	15,934	8,621	27,813	27,875	27,875	27,875	27,875	0.0%
Insurance								
Prop & Liab Insurance	0	1,219	0	0	0	0	0	NA
Claim Payments	177,622	335,279	326,738	324,126	352,820	352,820	352,820	8.9%
Other Operating Expenses	193,556	345,119	354,550	352,001	380,695	380,695	380,695	8.2%
TOTAL EXPENSES	193,556	345,119	354,550	352,001	380,695	380,695	380,695	8.2%
LEVY BEFORE ADJUSTMENTS	(9,206)	(3,690)	(77,501)	(76,919)	(50,725)	(50,725)	(50,725)	-34.1%

FINANCE

Department: 100-091 Fund: General Fund
2005 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.

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

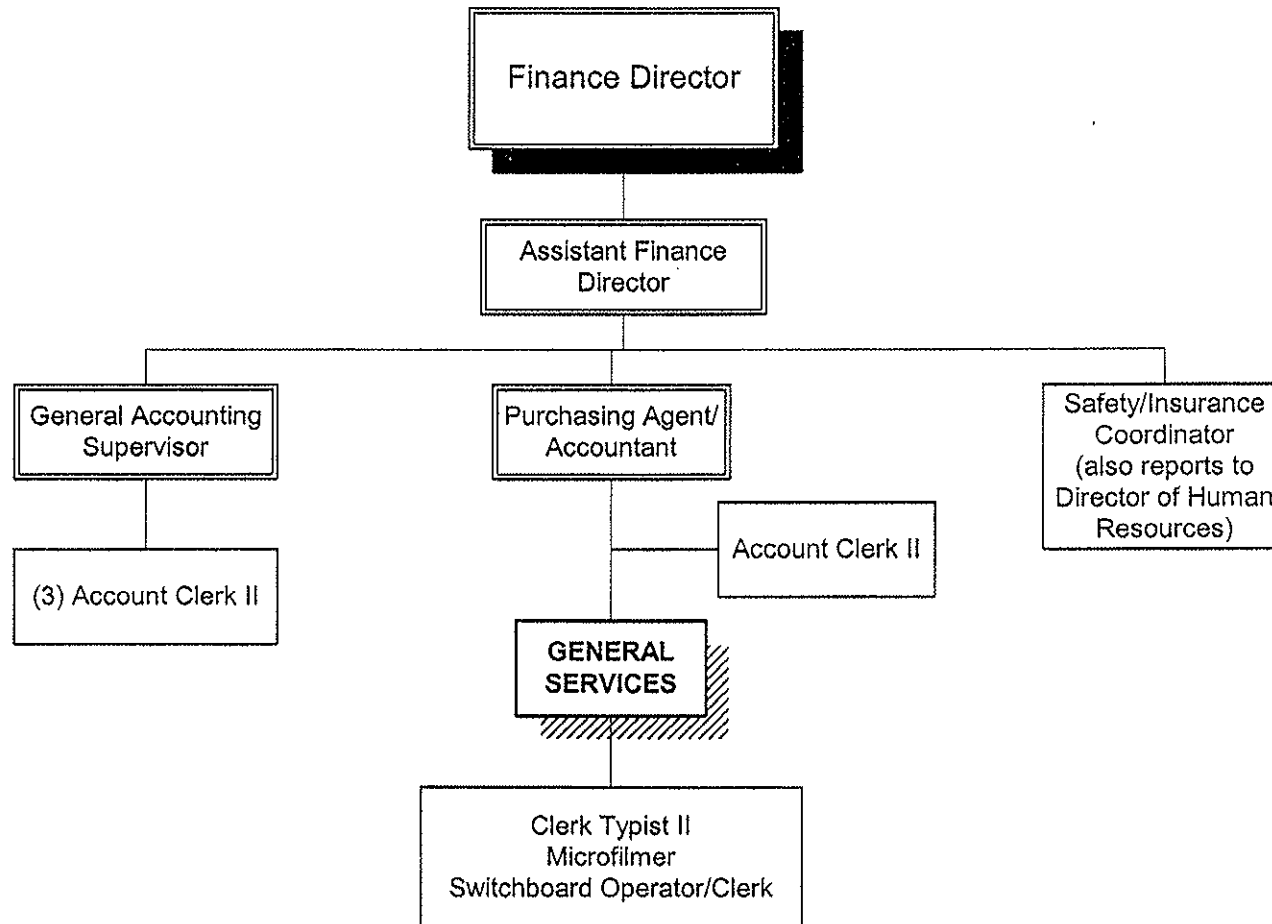
BONDING Coordinate the issuance of County debt with the financial advisors, bond counsel, and rating agency.

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: 100-091 & 094 Fund: General Fund
2005 BUDGET NARRATIVE

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

TELEPHONE: 236-4873

2004 ACCOMPLISHMENTS:

1. Received the Certificate of Achievement for Excellence in Financial Reporting for our 2002 CAFR, our 23rd consecutive year of earning the award. This was also the first year of preparing the report under the new Government Accounting Standards Board (GASB) Statement #34, which represented a major change in governmental reporting.
2. Received the Aa2 bond rating on all debt issued during 2004.
3. Worked with Park View and Facilities Administrative personnel and completed a study of future options for Park View Health Center; purpose was to evaluate options for the aging facilities. Presented to oversight committees and County Board. The project is now awaiting action.
4. Worked with Park View Administrative staff and completed an evaluation of the feasibility of setting up a charitable foundation to help fund future Park View facilities costs.
5. Consolidated purchases of similar items from different departments and procured together rather than having individual departments going through the procurement process for the same items. The result is that we are realizing savings from both being able to get discounts for larger quantities and less time being spent by departments in the procurement process.

2005 GOALS & OBJECTIVES:

1. Continue to participate in the CAFR award program.
2. Continue to maintain our Aa2 Moody's bond rating.
3. Evaluate the use of imaging in the Finance / Purchasing areas for long term storage of documents.
4. Continue to evaluate departmental purchases and look for other areas where similar items are being procured separately and consolidate the procurement of those items.

FINANCE

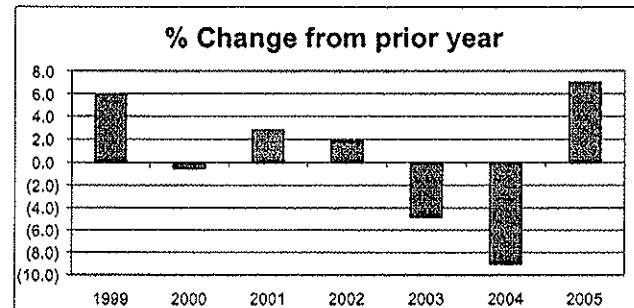
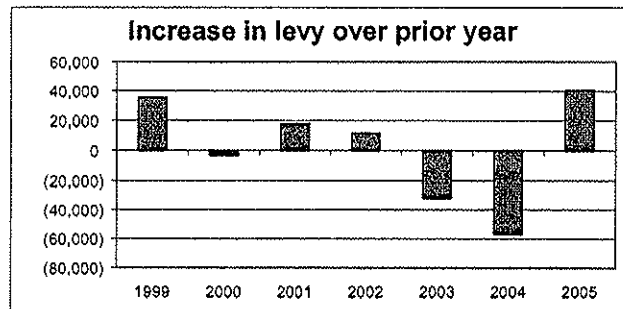
2005 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Full Time	11	11	10	10	10	10	9	8	8	8
Part Time	0	0	0	0	0	0	0	0	0	0
Total	11	11	10	10	10	10	9	8	8	8

There are no changes to the table of organization.

COUNTY LEVY: The tax levy for 2005 is \$617,481, an increase of \$40,567 or 7.0% over 2004.



SIGNIFICANT CHANGES:

The tax levy is up primarily due to normal increases to wages and benefits. Travel expenses are also up due to the need to have some staff attend PeopleSoft user group meetings. We cancelled our annual software support last year saving about \$40,000 per year. We now need to attend more of the local user group meetings to be able to network with other local users and solve problems that we were previously using PeopleSoft support to solve. This meeting cost will be about \$1,000 per year. We've also included \$7,500 to replace our fixed asset accounting software with Windows based software.

Financial Summary
Finance-All

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	13,401	22,801	22,400	22,400	23,900
Labor	250,644	488,468	487,494	487,494	521,673
Travel	1,052	4,243	4,751	4,751	5,273
Capital	-	-	-	-	-
Other Expenditures	48,935	105,440	107,069	107,069	114,435
Total Expenditures	300,631	598,151	599,314	599,314	641,381
Levy Before Adjustments	287,230	575,350	576,914	576,914	617,481
Adjustments					
Net Levy After Adjustments	287,230	575,350	576,914	576,914	617,481

**Winnebago County
Budget Detail - 2005
Finance-All
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Forms, Copies, Etc.	2,003	2,006	665	1,200	1,500	1,500	1,500	25.0%
Photocopy Revenue	0	9	0	0	0	0	0	NA
Civil Process Fees	374	972	0	300	0	0	0	0.0%
Public Services	2,376	2,988	665	1,500	1,500	1,500	1,500	0.0%
Professional Services	6,400	6,400	6,400	6,400	6,400	6,400	6,400	0.0%
Financial Services	14,500	16,000	16,000	14,500	16,000	16,000	16,000	10.3%
Interfund Revenues	20,900	22,400	22,400	20,900	22,400	22,400	22,400	7.2%
TOTAL REVENUES	23,276	25,388	23,065	22,400	23,900	23,900	23,900	6.7%
Regular Pay	334,528	328,666	331,203	344,476	363,071	363,071	363,071	5.4%
Overtime	2,036	701	118	124	190	190	190	53.2%
Wages	336,561	329,367	331,321	344,600	363,261	363,261	363,261	5.4%
Fringe Benefits	110,818	131,617	137,789	142,894	158,412	158,412	158,412	10.9%
Fringes	110,818	131,617	137,789	142,894	158,412	158,412	158,412	10.9%
Total Labor Costs	447,379	460,985	469,111	487,494	521,673	521,673	521,673	7.0%
Registration & Tuition	1,060	1,316	1,483	1,750	1,750	1,750	1,750	0.0%
Automobile Allowance	806	800	396	1,030	1,050	1,050	1,050	1.9%
Commercial Travel	263	321	345	0	500	500	500	NA
Meals	339	208	194	305	315	315	315	3.3%
Lodging	1,662	1,343	805	1,566	1,558	1,558	1,558	-0.5%
Other Travel Exp	86	53	0	100	100	100	100	0.0%
Travel	4,216	4,041	3,224	4,751	5,273	5,273	5,273	11.0%
Office Expenses								
Office Supplies	1,767	1,408	978	1,350	1,250	1,250	1,250	-7.4%
Stationery and Forms	1,989	1,551	375	1,700	1,500	1,500	1,500	-11.8%
Printing Supplies	3	0	0	0	0	0	0	NA
Print & Duplicate	1,389	3,040	21	1,000	400	400	400	-60.0%
Postage and Box Rent	302	937	217	325	450	450	450	38.5%
Computer Supplies	0	158	444	300	400	400	400	33.3%
Computer Software	265	43	350	100	100	7,600	7,600	7500.0%
Subscriptions	685	1,019	573	1,125	675	675	675	-40.0%
Membership Dues	1,351	684	1,773	780	1,240	1,240	1,240	59.0%
Publish Legal Notices	3,047	2,024	2,073	2,025	2,000	2,000	2,000	-1.2%

Winnebago County
Budget Detail - 2005
Finance-All
ALL

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Operating Expenses								
Education & Training	0	30	0	0	0	0	0	NA
Telephone	2,331	2,285	2,078	2,300	2,100	2,100	2,100	-8.7%
Food	0	8	0	50	50	50	50	0.0%
Small Equipment	192	777	689	700	600	600	600	-14.3%
Legal Fees	0	245	0	300	0	0	0	0.0%
Contractual Services								
Equipment Repairs	1,167	1,748	894	445	100	100	100	-77.5%
Accounting - Auditing	51,576	79,842	69,651	77,000	78,290	78,290	78,290	1.7%
Data Processing	68,107	68,620	75,747	1,855	2,650	2,650	2,650	42.8%
Professional Service	135	(140)	776	150	0	0	0	0.0%
Collection Services	460	1,405	192	1,600	1,400	1,400	1,400	-12.5%
Microfilming Services	87	0	0	0	0	0	0	NA
Insurance								
Prop & Liab Insurance	0	15	0	0	0	0	0	NA
Operating Licenses & Fees	0	20	0	0	0	0	0	NA
Other Sundry & Fixed Charges								
Spec Service Awards	550	550	550	550	550	550	550	0.0%
Other Miscellaneous	0	0	0	0	0	0	0	NA
Interfund Expenses								
Printing Supplies	645	845	650	800	700	700	700	-12.5%
Print & Duplicate	4,212	5,036	5,110	5,600	5,500	5,500	5,500	-1.8%
Postage and Box Rent	4,236	3,974	4,294	4,000	4,100	4,100	4,100	2.5%
Equipment Repairs	2,376	972	912	462	429	429	429	-7.1%
Microfilming Services	0	1,553	1,444	500	500	500	500	0.0%
Prop. & Liab. Insurance	2,145	2,202	2,220	2,052	1,951	1,951	1,951	-4.9%
Other Operating Expenses	149,015	180,850	171,992	107,069	106,935	114,435	114,435	6.9%
TOTAL EXPENSES	600,610	645,876	644,327	599,314	633,881	641,381	641,381	7.0%
LEVY BEFORE ADJUSTMENTS	577,334	620,488	621,262	576,914	609,981	617,481	617,481	7.0%

FINANCE PROGRAM BUDGETS

COST CENTER NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2005 ADOPTED	2004 ADOPTED	2003 ADOPTED	2005 OVER 2004	2004 OVER 2003
FINANCE												
Finance	091	403,145	4,515	-	109,443	517,103		517,103	468,285	535,210	10.4	(12.5)
Revenues	091						16,000	(16,000)	(14,500)	(15,020)	10.3	(3.5)
Collections	092	-	-	-	-	-		-	650	650	NA	NA
Revenues	092						-	-	(350)	(375)	NA	NA
Purchasing	094	118,528	758	-	4,992	124,278		124,278	130,379	120,104	(4.7)	8.6
Revenues	094						7,900	(7,900)	(7,600)	(6,700)	3.9	13.4
Grand Totals		<u>521,673</u>	<u>5,273</u>	<u>-</u>	<u>114,435</u>	<u>641,381</u>	<u>23,900</u>	<u>617,481</u>	<u>576,864</u>	<u>633,869</u>	<u>7.0</u>	<u>(9.0)</u>

GENERAL SERVICES

Department: 620-XXX Fund: General Services
2005 BUDGET NARRATIVE

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

TELEPHONE: 236-4873

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

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

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

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

GENERAL SERVICES

Department: 620-XXX Fund: General Services
2005 BUDGET NARRATIVE

DEPARTMENT HEAD:
LOCATION:

Charles L. Orenstein, CPA
Winnebago County
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-4873

2004 ACCOMPLISHMENTS:

1. Successfully integrated the Switchboard function into General Services to allow the Switchboard Operator to provide backup for the printing and microfilming functions.
2. Started to provide copying and laminating services to the public, as well as County Departments.
3. Found a company to recycle our empty toner cartridges and provide us with an additional revenue source.

2005 GOALS & OBJECTIVES:

1. To replace the mail machine with more efficient digital equipment to meet upcoming postal requirements.
2. Promote the new color copying capabilities of the department to eliminate outsourcing of these jobs.
3. Work with Information Systems on the implementation of a document imaging system to replace the current microfilming process.
4. To continue to provide quality services to County departments in a timely manner.

GENERAL SERVICES

2005 BUDGET NARRATIVE

HIGHLIGHTS

DEPARTMENT STAFFING:

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Full Time	4	5	5	5	4	4	4	3	3	3
Part Time	1	0	0	0	1	1	1	1	0	0
Total	5	5	5	5	5	5	5	4	3	3

There are no changes to the table of organization for 2005.

COUNTY LEVY: The General Services Fund is a proprietary activity and as such, generally operates without a tax levy. However, we have moved the Switchboard Operator costs into this area and that does require a levy because it cannot be specifically charged to individual departments. That levy is \$43,037.

SIGNIFICANT CHANGES:

Revenues from forms and copies are expected to be down slightly. 2004 was the first year under our new copy machine / printer program and we now have some historical information to better estimate budgets.

Labor costs are up because we have moved the Switchboard Operator into this department and now show it here. It was always included here in the table of organization. The only change is that the costs are reported in this department.

Other costs and revenues are consistent with past history.

**Financial Summary
General Services Fund**

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	227,900	444,800	529,400	529,400	491,300
Labor	55,460	110,431	127,366	85,929	116,890
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	201,681	379,623	403,157	400,628	379,768
Total Expenditures	257,141	490,054	530,523	486,557	496,658
Levy Before Adjustments	29,241	45,254	1,123	(42,843)	5,358
Adjustments	(7,258)	(1,288)	42,843	86,809	34,679
Net Levy After Adjustments	21,983	43,966	43,966	43,966	40,037

**Winnebago County
Budget Detail - 2005
General Services Fund
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2003 Adopted to 2004 Adopted
Offset Revenue	1,109	1,302	1,611	1,200	2,300	2,300	2,300	91.7%
Mail Service Revenue	253	243	222	0	0	0	0	NA
Public Services	1,362	1,544	1,833	1,200	2,300	2,300	2,300	91.7%
Mail Service Revenue	1,175	1,334	1,735	1,200	7,000	7,000	7,000	483.3%
Intergovernmental Services	1,175	1,334	1,735	1,200	7,000	7,000	7,000	483.3%
Forms, Copies, Etc.	0	0	0	200,000	170,000	170,000	170,000	-15.0%
Photocopy Revenue	67,060	62,040	69,646	100,000	85,000	85,000	85,000	-15.0%
Mail Service Revenue	188,350	193,773	201,110	210,000	210,000	210,000	210,000	0.0%
Microfilming Revenue	20,872	16,454	11,970	17,000	17,000	17,000	17,000	0.0%
Interfund Revenues	276,282	272,267	282,726	527,000	482,000	482,000	482,000	-8.5%
Interest-Investments	7,506	2,395	851	0	0	0	0	NA
Interest on Investments	7,506	2,395	851	0	0	0	0	NA
Other Miscellaneous Revenues	0	0	3	0	0	0	0	NA
Miscellaneous Revenues	0	0	3	0	0	0	0	NA
TOTAL REVENUES	286,325	277,541	287,147	529,400	491,300	491,300	491,300	-7.2%
Regular Pay	51,517	50,368	53,422	62,837	81,986	81,986	81,986	30.5%
Overtime	32	86	206	0	150	150	150	NA
Wages	51,549	50,454	53,628	62,837	82,136	82,136	82,136	30.7%
Fringe Benefits	14,063	16,970	17,761	23,092	33,754	33,754	33,754	46.2%
Compensated Absences	1,664	1,672	1,079	0	1,000	1,000	1,000	NA
Fringes	15,728	18,642	18,840	23,092	34,754	34,754	34,754	50.5%
Total Labor Costs	67,277	69,096	72,468	85,929	116,890	116,890	116,890	36.0%
Office Expenses								
Office Supplies	702	390	635	750	800	800	800	6.7%
Printing Supplies	58,174	56,048	54,263	20,300	13,100	13,100	13,100	-35.5%
Postage and Box Rent	162,768	168,653	173,829	170,000	170,000	170,000	170,000	0.0%
Computer Supplies	0	333	227	0	0	0	0	NA
Microfilming Supplies	318	820	126	300	300	300	300	0.0%
Operating Expenses								
Telephone	509	1,047	1,770	800	3,500	3,500	3,500	337.5%
Small Equipment	221	2,114	69	0	300	300	300	NA
Contractual Services								

**Winnebago County
Budget Detail - 2005
General Services Fund
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2003 Adopted to 2004 Adopted
Equipment Repairs	7,232	7,127	4,057	4,200	4,025	4,025	4,025	-4.2%
Microfilming Services	129	454	78	400	300	300	300	-25.0%
Other Contract Serv.	18,459	20,330	22,461	25,000	25,000	25,000	25,000	0.0%
Rental Expenses								
Equipment Rental	24,388	25,942	120,312	171,000	160,890	160,890	160,890	-5.9%
Depreciation & Amortization								
Depreciation Expense	8,372	6,600	6,597	6,597	291	291	291	-95.6%
Interfund Expenses								
Printing Supplies	(36,228)	(38,604)	(40,205)	0	0	0	0	NA
Print & Duplicate	115	91	63	100	100	100	100	0.0%
Equipment Repairs	240	120	120	120	99	99	99	-17.5%
Prop. & Liab. Insurance	1,193	1,121	1,020	1,061	1,063	1,063	1,063	0.2%
Other Uses of Funds								
Other Non-Operating Expenses	0	927	0	0	0	0	0	NA
Loss on Sale of Assets	6,652	0	0	0	0	0	0	NA
Other Operating Transfers								
Other Transfers Out	1,019	0	0	0	0	0	0	NA
Other Operating Expenses	<u>254,264</u>	<u>253,513</u>	<u>345,422</u>	<u>400,628</u>	<u>379,768</u>	<u>379,768</u>	<u>379,768</u>	<u>-5.2%</u>
TOTAL EXPENSES	<u>321,541</u>	<u>322,609</u>	<u>417,890</u>	<u>486,557</u>	<u>496,658</u>	<u>496,658</u>	<u>496,658</u>	<u>2.1%</u>
LEVY BEFORE ADJUSTMENTS	<u>35,215</u>	<u>45,068</u>	<u>130,743</u>	<u>(42,843)</u>	<u>5,358</u>	<u>5,358</u>	<u>5,358</u>	<u>-112.5%</u>

GENERAL SERVICES PROGRAM BUDGETS

COST CENTER NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2005 ADOPTED	2004 ADOPTED	2003 ADOPTED	2005 OVER 2004	2004 OVER 2003
GENERAL SERVICES										(5,000)	#DIV/0!	(100.0)
Printing	740	41,005	-	-	175,654	216,659	257,300	(40,641)	(45,581)	11,484	(10.8)	(496.9)
Mali Service	741	35,448	-	-	199,281	234,729	217,000	17,729	19,148	19,656	(7.4)	(2.6)
Microfilming	742	40,437	-	-	4,833	45,270	17,000	28,270	27,556	38,165	2.6	(27.8)
Grand Totals		116,890	-	-	379,768	496,658	491,300	5,358	1,123	64,305	377.1	(98.3)
Other Adjustment								37,679	42,843	(23,352)	(12.1)	(283.5)
(Income)/Loss on cash flow basis								43,037	43,966	40,953		

PROPERTY AND LIABILITY INSURANCE FUND

Department: 631-721 Fund: Property and Liability
2005 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

2005 BUDGET NARRATIVE HIGHLIGHTS

Winnebago County along with 54 other 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 ACTIVITY 2005:

A deficit of just under \$36,000 is budgeted for 2005. Insurance premium costs are expected to decrease slightly in 2005 because of savings in our liability insurance program through the County Mutual Insurance Company. Another area where the insurance premium went down quite a bit is the special liability policy for the Solid Waste Fund. Because of these savings, we are passing that on to the departments of the County. Net end result is that we are planning a slight deficit for 2005 of just under \$36,000. There is sufficient fund balance available to absorb this small deficit. See roll forward schedule at the right:

	<u>Property & Lia</u>
Beginning fund balance 1/1/2005 Projected	1,668,007
Revenue budget 2005	875,509
Expense budget 2005	(911,308)
Tax levy 2005	-
12/31/05	<u>1,632,208</u>

Financial Summary
Property & Liability Insurance

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	492,087	979,506	983,506	983,506	875,509
Labor	14,859	29,501	24,980	24,980	30,829
Travel	-	-	780	780	475
Capital	-	-	-	-	-
Other Expenditures	381,013	976,045	1,408,138	954,063	880,004
Total Expenditures	395,872	1,005,546	1,433,898	979,823	911,308
Levy Before Adjustments	(96,215)	26,040	450,392	(3,683)	35,799
Adjustments	96,215	(26,040)	(450,392)	3,683	(35,799)
Net Levy After Adjustments	-	-	-	-	-

Winnebago County
Budget Detail - 2005
Property & Liability Insurance
ALL

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2003 Adopted to 2004 Adopted
Insurance Charges	790,509	789,535	897,996	943,506	835,509	835,509	835,509	-11.4%
Interfund Revenues	790,509	789,535	897,996	943,506	835,509	835,509	835,509	-11.4%
Interest-Investments	79,713	52,731	35,452	40,000	40,000	40,000	40,000	0.0%
Interest on Investments	79,713	52,731	35,452	40,000	40,000	40,000	40,000	0.0%
TOTAL REVENUES	870,222	842,266	933,448	983,506	875,509	875,509	875,509	-11.0%
Regular Pay	16,085	18,089	19,113	17,000	20,972	20,972	20,972	23.4%
Overtime	6	0	0	0	0	0	0	NA
Wages	16,091	18,089	19,113	17,000	20,972	20,972	20,972	23.4%
Fringe Benefits	6,175	7,810	8,624	7,980	9,857	9,857	9,857	23.5%
Fringes	6,175	7,810	8,624	7,980	9,857	9,857	9,857	23.5%
Total Labor Costs	22,266	25,899	27,737	24,980	30,829	30,829	30,829	23.4%
Registration & Tuition	0	0	0	500	250	250	250	-50.0%
Automobile Allowance	0	0	0	80	50	50	50	-37.5%
Meals	0	0	0	50	25	25	25	-50.0%
Lodging	0	0	0	150	150	150	150	0.0%
Travel	0	0	0	780	475	475	475	-39.1%
Office Expenses								
Postage and Box Rent	0	0	0	0	30	30	30	NA
Membership Dues	50	0	0	0	0	0	0	NA
Operating Expenses								
Telephone	169	173	148	150	140	140	140	-6.7%
Contractual Services								
Professional Service	360	0	0	0	0	0	0	NA
Insurance								
Prop & Liab Insurance	373,326	395,640	694,444	803,005	777,880	777,880	777,880	-3.1%
Claim Payments	315,487	235,446	187,960	250,000	150,000	150,000	150,000	-40.0%
Insurance Recoveries	(466,482)	14,290	(134,952)	(100,000)	(50,000)	(50,000)	(50,000)	-50.0%
Interfund Expenses								
Equipment Repairs	252	144	144	150	150	150	150	0.0%
Prop. & Liab. Insurance	2,386	2,764	2,592	758	1,804	1,804	1,804	138.0%

Winnebago County
Budget Detail - 2005
Property & Liability Insurance
ALL

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2003 Adopted to 2004 Adopted
Other Uses of Funds								
Other Non-Operating Expenses	0	303	0	0	0	0	0	NA
Other Operating Expenses	225,548	648,759	750,336	954,063	880,004	880,004	880,004	-7.8%
TOTAL EXPENSES	247,815	674,658	778,073	979,823	911,308	911,308	911,308	-7.0%
LEVY BEFORE ADJUSTMENTS	(622,407)	(167,608)	(155,374)	(3,683)	35,799	35,799	35,799	-1072.0%

INFORMATION SYSTEMS

Department: 100-096 Fund: General Fund
2005 BUDGET NARRATIVE

DEPARTMENT HEAD: Tom Bartz
LOCATION: Winnebago County
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-4767

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

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

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

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

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

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

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

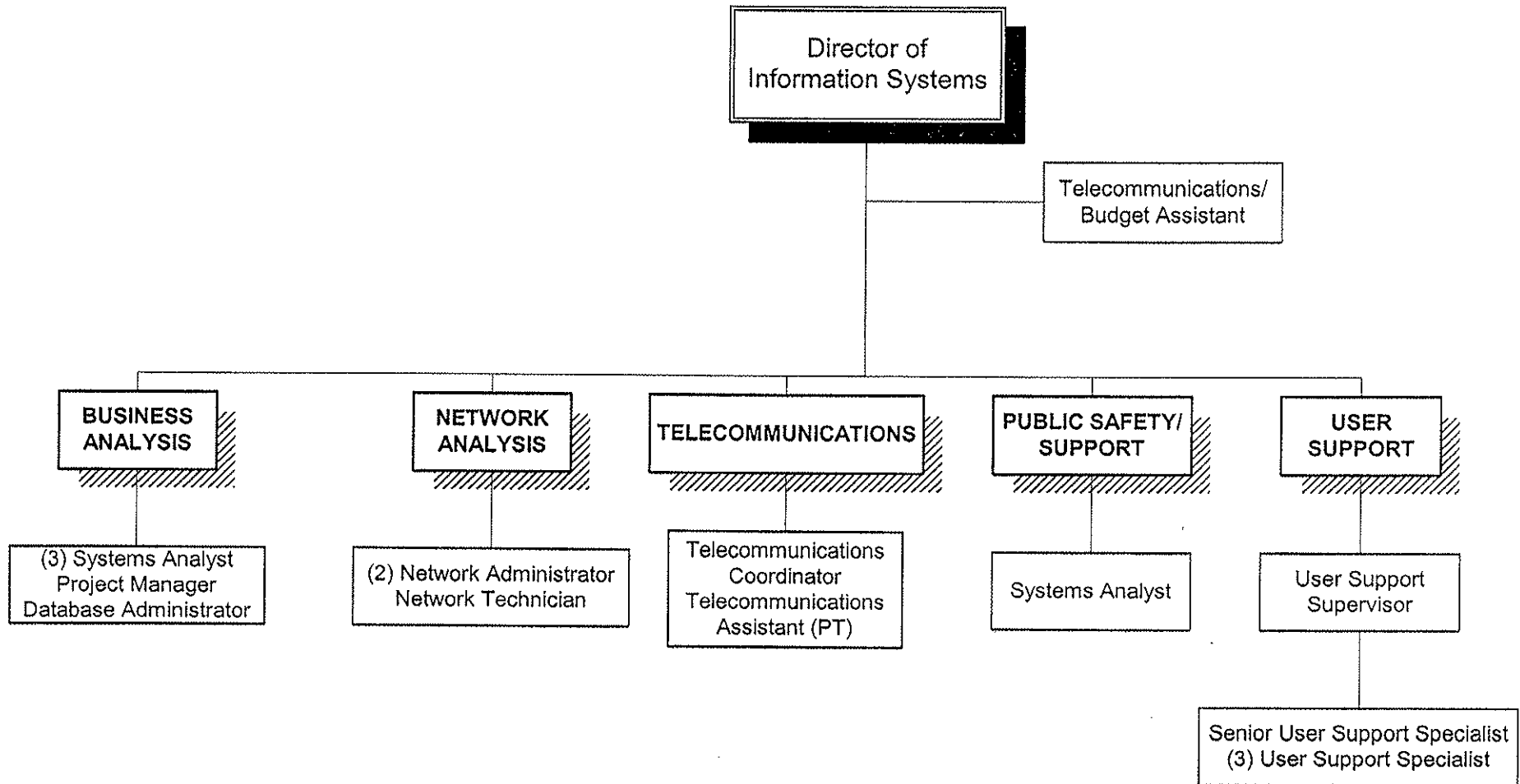
SYSTEM DESIGN & DEVELOPMENT Provide user support in the design and development of custom applications.

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

IMAGING Coordinate and administer imaging systems.

INTERNET Establish & maintain the connection between the county's computer systems & the internet at large.

INFORMATION SYSTEMS



INFORMATION SYSTEMS

Cost Center: 100-096 Fund: General Fund
2005 BUDGET NARRATIVE

DEPARTMENT HEAD: Tom Bartz
LOCATION: Winnebago County
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-4767

2004 ACCOMPLISHMENTS

1. Finished the installation of the Law Records Management System (LRMS).
2. Continued participation in the FoxComm Consortium activities for the Computer Aided Dispatch System (CAD), LRMS and law and fire systems. This includes a revision's upgrade on CAD, an update to the mapping process and a planning process for identifying a multi-county disaster recovery location and corresponding procedure.
3. Continued to expand our joint projects with the localities including the Oshkosh School System, GIPAW and State.
4. Install a SPAM filter on the network, which has filtered out over 55% of all inbound messages since going live. In addition, we are blocking over 7500 infected messages each month with our virus software. If each message blocked would consume 15 seconds to handle, it would require a full time person to just identify and delete these messages each month (175 hours).
5. Continued to expand our use of central servers for office functions and applications. With this process, we have extended the life of many of our PC's to beyond 6 years and believe we can extend that even further.
6. Continued to incorporate the new copy machines into the network by using their capability as printers. We have removed approximately 20 network printers during the last year.
7. Upgraded Exchange Server to expand E-mail capabilities.
8. Migrated Cares/Kids off the SNA and installed Host on Demand utilizing Internet based systems.
9. Upgraded the FoxNet switches from ATM to Gigabit to ease maintenance and reduce costs.

10. Upgraded Kronos System at Parkview and installed the system in the Jail facility.
11. Converted Parkview's AIMS system to Elite and assisted in installing a temperature tracking system for food monitoring.
12. Assisted in installing external Laredo connection for the Register of Deeds. Also analyzed and established plans to upgrade the storage replacement for record images within the ROD system.
13. Continued participation in the TCM Consortium activities for the Human Service Case Mgmt/Billing system.
14. Implemented TCM Finance for the Mental Health (MH) Clients, MH HSRS and LTS for Contractors who connect remotely.

2005 GOALS & OBJECTIVES

1. Continue participation in the FoxComm Consortium activities for CAD& LRMS, including upgrades & wireless capabilities.
2. Continue upgrading the TCM software, including LTS Finance.
3. Comply with HIPAA Security & electronic claims processing requirements.
4. Upgrade our VMWare environment to reduce and consolidate servers.
5. Establish an alternate backup site with minimum levels of hardware.
6. Continue our participation in the state Technology Leadership Council, GIPAW, and other interagency activities.
7. Investigate alternatives to the use of MS Operating Systems and Office software.
8. Realign the backup process to segregate static / aged data from the daily information to reduce the amount of information within the backup process.
9. Improve the load balance and the distribution of applications across the network's central servers to increase efficiency and performance and better utilize the installed resources.

INFORMATION SYSTEMS

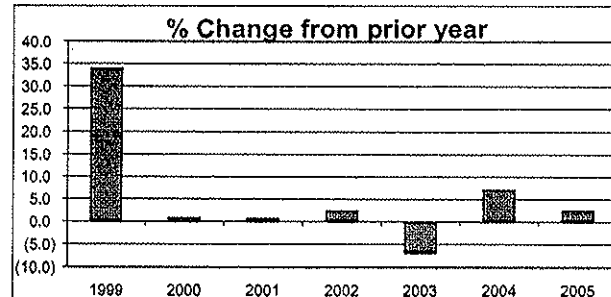
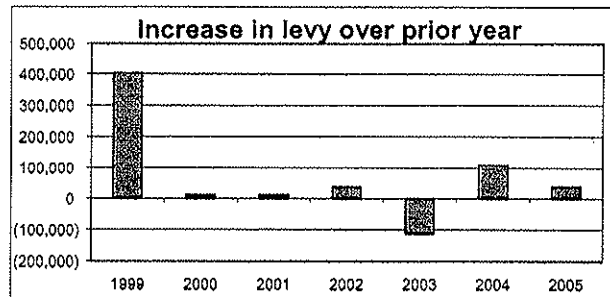
2005 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Full Time	15	15	16	18	17	17	17	17	17	17
Part Time	0	0	0	0	0	1	1	1	1	1
Total	15	15	16	18	17	18	18	18	18	18

There are no changes to the table of organization for 2005. A part-time Telecommunications Assistant position is currently vacant. We will leave the position vacant for a year (and not include funding for it) and see if we can maintain service levels without it. Savings associated with this is \$20,383.

COUNTY LEVY: The tax levy for 2005 is \$1,685,912, an increase of \$38,859 or 2.4% over 2004



SIGNIFICANT CHANGES:

The change in tax levy is due to the normal increase in wages and fringes (5.4% increase) and a reduction in computer software. Other changes will occur but will be offsetting. For instance, the 2004 budget included CIP revenue of \$48,000 to fund software upgrades of the TCM package which was budgeted as a capital outlay item with a cost of \$100,000. There will be no such revenue or expense for 2005.

Travel expenses are being budgeted \$4,000 lower than 2004, because we have not historically had the time to send people to so much training. There are still sufficient funds to do necessary training.

The Data Processing budget will be up \$50,000 because of software maintenance we must start paying in 2005 on some of the Public Safety System upgrades. The first year of these programs was 2004 and the maintenance is typically included in the product price.

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. The schedule below shows the fund's 2005 beginning balance, the amount to be levied in 2005 (Revenue) to accumulate additional funds and the use of some of the funds planned for 2005:

	Technology Replacement Fund
Beginning fund balance 1/1/2005 Projected	493,257
Expense budget 2005	(220,735)
Tax levy 2005	237,946
Budgeted ending fund balance 12/31/2005	510,468

Financial Summary Information Systems

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	33,632	71,196	135,768	135,768	101,434
Labor	631,150	1,271,705	1,277,279	1,277,279	1,346,687
Travel	4,195	33,885	34,000	34,000	30,000
Capital	18,141	100,000	136,583	100,000	-
Other Expenditures	146,202	365,096	371,542	371,542	410,659
Total Expenditures	799,688	1,770,686	1,819,404	1,782,821	1,787,346
Levy Before Adjustments	766,056	1,699,490	1,683,636	1,647,053	1,685,912
Adjustments	-	-	-	-	-
Net Levy After Adjustments	766,056	1,699,490	1,683,636	1,647,053	1,685,912

**Winnebago County
Budget Detail - 2005
Information Systems
100 - 096**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Cip I (B)	94,855	49,755	0	48,000	0	0	0	0.0%
Intergovernmental	94,855	49,755	0	48,000	0	0	0	0.0%
Forms, Copies, Etc.	0	0	22	0	0	0	0	NA
Reimbursed Costs	0	48	0	0	0	0	0	NA
Public Services	0	48	22	0	0	0	0	NA
Reimbursed Costs	49,249	0	0	0	0	0	0	NA
Cost Share - Municipalities	0	47,713	49,913	74,018	87,684	87,684	87,684	18.5%
Intergovernmental Services	49,249	47,713	49,913	74,018	87,684	87,684	87,684	18.5%
D.P. Services	10,750	10,750	10,750	10,750	10,750	10,750	10,750	0.0%
Interfund Revenues	10,750	10,750	10,750	10,750	10,750	10,750	10,750	0.0%
Sale Of Prop & Equip	0	50	0	0	0	0	0	NA
Cost Sharing Allocations	0	0	8,856	3,000	3,000	3,000	3,000	0.0%
Miscellaneous Revenues	0	50	8,856	3,000	3,000	3,000	3,000	0.0%
TOTAL REVENUES	154,854	108,315	69,541	135,768	101,434	101,434	101,434	-25.3%
Regular Pay	781,510	824,058	872,718	885,309	949,475	949,475	949,475	7.2%
Labor & Fringes Allocated	0	0	(11,236)	0	0	0	0	NA
Overtime	12,156	11,543	19,180	15,574	10,092	5,000	5,000	-67.9%
Wages	793,665	835,600	880,662	900,883	959,567	954,475	954,475	5.9%
Fringe Benefits	263,980	318,366	350,882	376,396	392,212	392,212	392,212	4.2%
Fringes	263,980	318,366	350,882	376,396	392,212	392,212	392,212	4.2%
Total Labor Costs	1,057,645	1,153,966	1,231,544	1,277,279	1,351,779	1,346,687	1,346,687	5.4%
Registration & Tuition	25,638	19,785	12,185	26,900	26,900	24,750	24,750	-8.0%
Automobile Allowance	3,432	4,299	6,022	2,800	2,800	2,800	2,800	0.0%
Commercial Travel	0	0	277	400	400	0	0	0.0%
Meals	1,025	594	895	1,100	1,100	1,100	1,100	0.0%
Lodging	2,683	1,209	2,458	2,650	2,650	1,200	1,200	-54.7%
Other Travel Exp	547	336	419	150	150	150	150	0.0%
Travel	33,325	26,222	22,256	34,000	34,000	30,000	30,000	-11.8%
Other Improvements	151,595	145,000	93,043	100,000	0	0	0	0.0%
Other Equipment	11,890	36,423	30,655	0	0	0	0	NA
Capital	163,485	181,423	123,698	100,000	0	0	0	0.0%

Winnebago County
Budget Detail - 2005
Information Systems
100 - 096

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Office Expenses								
Office Supplies	1,010	1,244	1,505	1,400	1,400	1,400	1,400	0.0%
Stationery and Forms	51	0	64	100	100	100	100	0.0%
Postage and Box Rent	1,195	1,297	842	800	800	800	800	0.0%
Computer Supplies	1,946	2,912	2,045	3,100	3,100	3,100	3,100	0.0%
Computer Software	40,177	33,783	29,272	12,000	14,000	14,000	14,000	16.7%
Subscriptions	1,742	1,282	358	1,850	1,850	1,350	1,350	-27.0%
Membership Dues	1,600	1,485	475	2,000	2,000	1,500	1,500	-25.0%
Operating Expenses								
Telephone	26,324	23,927	28,114	34,500	34,500	32,000	32,000	-7.2%
Telephone Supplies	261	1,592	1,954	1,800	1,800	1,800	1,800	0.0%
Telephone Comm Lines	34,776	36,683	19,748	21,000	12,500	12,500	12,500	-40.5%
Food	142	0	0	0	0	0	0	NA
Small Equipment	40,166	41,533	3,600	13,680	11,000	11,000	11,000	-19.6%
Contractual Services								
Vehicle Repairs	5	0	0	0	0	0	0	NA
Equipment Repairs	27,979	17,248	15,524	43,915	43,915	43,915	43,915	0.0%
Data Processing	139,727	153,753	140,450	246,900	298,634	298,634	298,634	21.0%
Professional Service	10,554	8,311	2,350	15,000	15,000	15,000	15,000	0.0%
Other Sundry & Fixed Charges								
Other Miscellaneous	0	18	0	0	0	0	0	NA
Interfund Expenses								
Printing Supplies	372	698	420	800	100	100	100	-87.5%
Print & Duplicate	49	155	367	200	800	800	800	300.0%
Postage and Box Rent	57	37	69	100	100	100	100	0.0%
Motor Fuel	234	260	447	400	600	600	600	50.0%
Lubricants	0	0	5	0	0	0	0	NA
Vehicle Repairs	0	38	0	300	300	300	300	0.0%
Equipment Repairs	(55,273)	(67,956)	(71,266)	(34,815)	(34,782)	(34,782)	(34,782)	-0.1%
Data Processing	(50,940)	0	0	0	0	0	0	NA
Prop. & Liab. Insurance	5,451	6,846	6,552	6,512	6,442	6,442	6,442	-1.1%
Other Operating Expenses	227,603	265,147	183,198	371,542	414,159	410,659	410,659	10.5%
TOTAL EXPENSES	1,482,058	1,626,758	1,560,696	1,782,821	1,799,938	1,787,346	1,787,346	0.3%
LEVY BEFORE ADJUSTMENTS	1,327,204	1,518,443	1,491,155	1,647,053	1,698,504	1,685,912	1,685,912	2.4%

Financial Summary Technology Replacement

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	-	-	-	-	-
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	29,448	-	-	-	-
Other Expenditures	468	113,150	113,150	113,150	220,735
Total Expenditures	29,917	113,150	113,150	113,150	220,735
Levy Before Adjustments	29,917	113,150	113,150	113,150	220,735
Adjustments	(75)	(150)	(150)	(150)	17,211
Net Levy After Adjustments	29,842	113,000	113,000	113,000	237,946

**Winnebago County
Budget Detail - 2005
Technology Replacement**
100 - 097

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
D.P. Services	0	0	26,000	0	0	0	0	NA
Interfund Revenues	0	0	26,000	0	0	0	0	NA
TOTAL REVENUES	0	0	26,000	0	0	0	0	NA
Other Equipment	0	25,165	60,492	0	0	0	0	NA
Capital	0	25,165	60,492	0	0	0	0	NA
Office Expenses								
Computer Software	0	3,273	41,010	0	0	0	0	NA
Operating Expenses								
Small Equipment	39,985	13,584	42,434	113,150	408,485	220,735	220,735	95.1%
Other Operating Expenses	39,985	16,857	83,444	113,150	408,485	220,735	220,735	95.1%
TOTAL EXPENSES	39,985	42,022	143,936	113,150	408,485	220,735	220,735	95.1%
LEVY BEFORE ADJUSTMENTS	39,985	42,022	117,936	113,150	408,485	220,735	220,735	95.1%

FACILITIES MANAGEMENT

Department: 100-250 to 251 and 260 Fund: General Fund
2005 BUDGET NARRATIVE

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

TELEPHONE: 236-4788

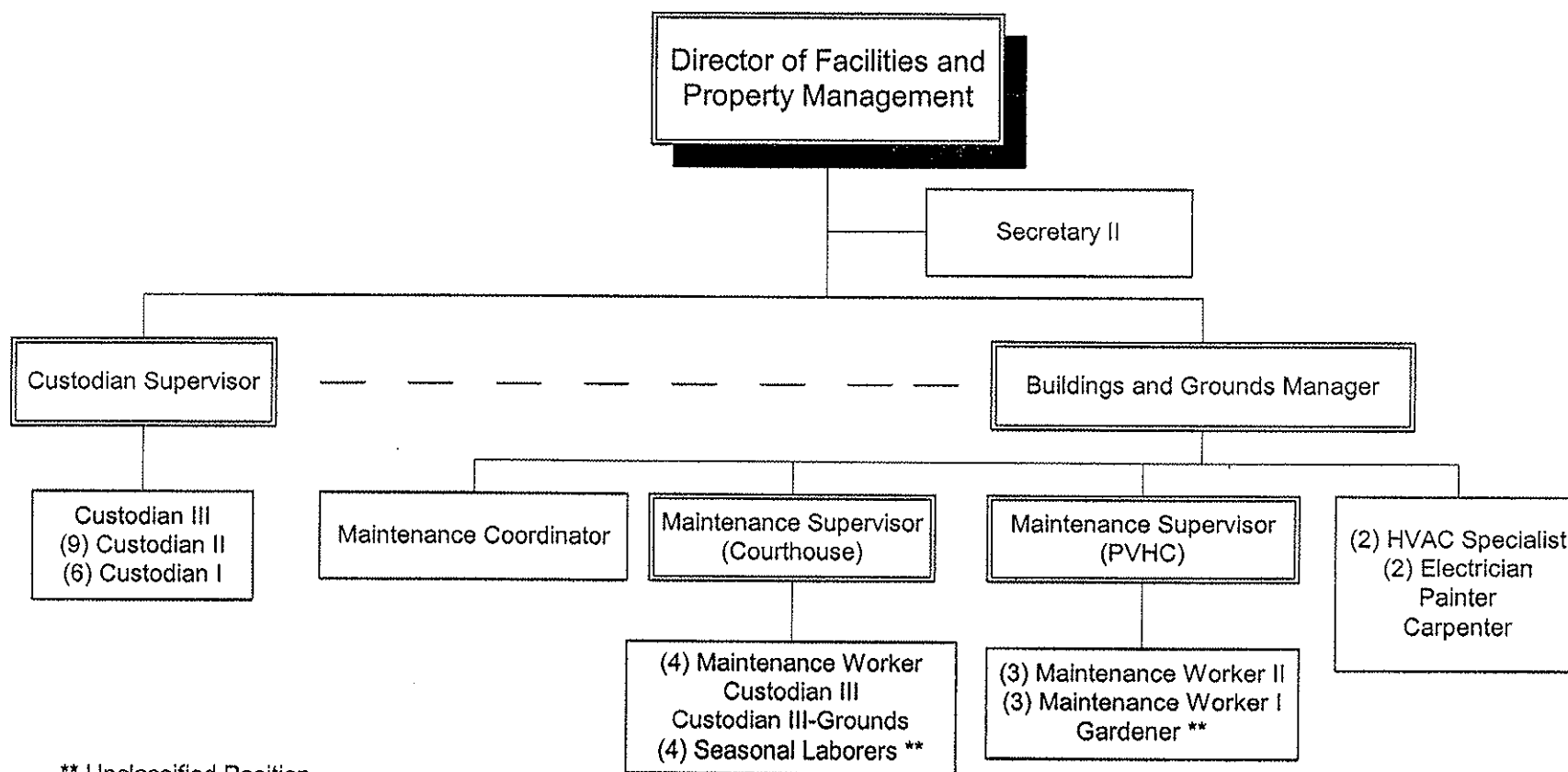
MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

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

FACILITIES AND PROPERTY MANAGEMENT



** Unclassified Position

FACILITIES MANAGEMENT

**Department: 100-250 to 251 Fund: General Fund
2005 BUDGET NARRATIVE**

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

TELEPHONE: 236-4788

2004 ACCOMPLISHMENTS:

1. Administration Building main water valve replacement
2. Courthouse boiler mercury switch replacement
3. Clerk of Courts counter security modifications
4. Installation of power and garage door opener Dawes street Parking Lot garage
5. Razed Schumerth property
6. Coordinated Highway Facility Addition, installed electrical service to addition
7. Replaced carpet in Oshkosh Human Services
8. Installed resilient flooring in Oshkosh and Neenah Human Services Buildings
9. Increased electrical service in Information Services
10. Replaced carpeting and resilient flooring in Public Health
11. Remodeled Law Library into a public library and Clerk of Courts record storage area
12. Replaced Maintenance Facility boiler with radiant heat system
13. Replaced Park View Health Center Rehabilitation Pavilion emergency generator
14. Replaced electrical services to Park View Rehabilitation Pavilion and Pleasant Acres
15. Repaired Oshkosh Human Services Building Washington Street parking lot

16. Completed programming study for Public Health

17. Completed Phase I of the Courthouse and Oshkosh Human Services Building tuckpointing repairs

2005 GOALS & OBJECTIVES:

- 1. Maintain County facilities, grounds and equipment to provide a safe and comfortable environment for staff and visitors**
- 2. Continue to upgrade facilities when practical**
- 3. Provide remodeling services to other Departments**
- 4. Improve the energy efficiency of County facilities**

FACILITIES MANAGEMENT

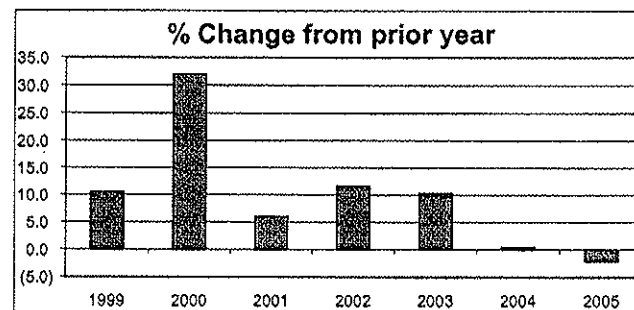
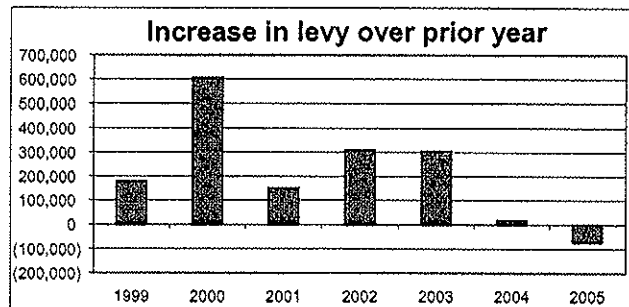
2005 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Full Time	24	25	26	27	31	35	41	40	40	40
Part Time	0	0	0	0	0	0	0	0	0	0
Total	24	25	26	27	31	35	41	40	40	40

There are no changes to the table of organization for 2005.

COUNTY LEVY: The tax levy for 2005 is \$3,208,700, a decrease of \$69,707 or 2.1% from 2004.



SIGNIFICANT CHANGES:

Overall, increases in some areas have been offset by reductions in other areas resulting in a small increase in levy. These changes are outlined below:

- ❑ Normal increases in wages and fringes (4% increase) partially offset by a reduction of maintenance and supply cost associated with the safety building which was sold in 2004.
- ❑ Capital outlay requests for building and grounds improvements and equipment replacements totaling \$500,000 have been left out of the 2005 budget. It is felt that these items are not crucial to continuing operations and service delivery.

- ❑ Building maintenance – will increase \$33,000 because of improvements needed in the Neenah Human Services Building for the Human Services Department.
- ❑ Other Operating Expenses have been budgeted lower in general for 2005 because of our efforts to budget more in line with past history unless there is a definite reason for an increase.

**Financial Summary
Facility & Property Management**

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	34,026	112,893	103,339	103,339	37,750
Labor	819,372	1,623,549	1,737,960	1,737,960	1,808,017
Travel	20	1,000	9,700	9,700	3,000
Capital	19,698	30,698	133,200	130,200	124,000
Other Expenditures	690,412	1,406,273	1,512,608	1,503,886	1,311,433
Total Expenditures	1,529,503	3,061,520	3,393,468	3,381,746	3,246,450
Levy Before Adjustments	1,495,476	2,948,627	3,290,129	3,278,407	3,208,700
Adjustments					
Net Levy After Adjustments	1,495,476	2,948,627	3,290,129	3,278,407	3,208,700

Winnebago County
Budget Detail - 2005
Facility & Property Management
ALL

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Rental Revenues	0	0	1	0	0	0	0	NA
Other Public Charges	0	417	0	0	0	0	0	NA
Public Services	0	417	1	0	0	0	0	NA
Rental - Building	46,910	47,710	43,588	35,000	32,250	32,250	32,250	-7.9%
Sale of Scrap	0	0	170	0	500	500	500	NA
Other Miscellaneous Revenues	608	18,118	11,078	1,500	0	5,000	5,000	233.3%
Cost Sharing Allocations	64,342	56,459	36,131	66,839	0	0	0	0.0%
Miscellaneous Revenues	111,860	122,287	90,967	103,339	32,750	37,750	37,750	-63.5%
TOTAL REVENUES	111,860	122,704	90,968	103,339	32,750	37,750	37,750	-63.5%
Regular Pay	874,835	999,298	1,056,648	1,191,572	1,281,438	1,206,438	1,206,438	1.2%
Overtime	6,931	5,314	5,141	6,346	9,809	9,809	9,809	54.6%
Wages	881,766	1,004,612	1,061,789	1,197,918	1,291,247	1,216,247	1,216,247	1.5%
Fringe Benefits	343,949	457,510	498,079	540,042	628,520	591,770	591,770	9.6%
Fringes	343,949	457,510	498,079	540,042	628,520	591,770	591,770	9.6%
Total Labor Costs	1,225,715	1,462,122	1,559,867	1,737,960	1,919,767	1,808,017	1,808,017	4.0%
Registration & Tuition	1,476	765	577	8,200	4,950	2,500	2,500	-69.5%
Automobile Allowance	2,276	1,076	916	1,500	500	500	500	-66.7%
Meals	0	0	12	0	0	0	0	NA
Travel	3,752	1,841	1,504	9,700	5,450	3,000	3,000	-69.1%
Land	0	19,022	44,669	0	0	0	0	NA
Buildings	0	0	35,114	0	0	0	0	NA
Other Improvements	82,178	10,895	32,672	111,000	115,000	103,000	103,000	-7.2%
Other Equipment	81,128	18,880	0	19,200	21,000	21,000	21,000	9.4%
Capital	163,306	48,797	112,455	130,200	136,000	124,000	124,000	-4.8%
Office Expenses								
Office Supplies	1,562	3,211	1,457	2,000	1,500	1,500	1,500	-25.0%
Printing Supplies	20	0	0	0	150	150	150	NA
Print & Duplicate	245	76	58	375	0	0	0	0.0%
Postage and Box Rent	18	35	(34)	50	50	50	50	0.0%
Computer Supplies	0	0	184	0	0	0	0	NA
Computer Software	1,260	1,397	0	1,600	1,500	1,500	1,500	-6.3%
Subscriptions	479	760	589	500	0	0	0	0.0%
Membership Dues	410	460	345	850	150	150	150	-82.4%

Winnebago County
Budget Detail - 2005
Facility & Property Management
ALL

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Operating Expenses								
Telephone	17,872	18,159	21,463	18,500	18,500	18,500	18,500	0.0%
Agricultural Supplies	0	0	0	125	0	0	0	0.0%
Household Supplies	48,402	56,868	53,560	67,000	60,000	60,000	60,000	-10.4%
Small Equipment	7,782	16,687	20,847	20,000	14,700	14,700	14,700	-26.5%
Shop Supplies	3,704	3,770	1,564	2,500	1,000	1,000	1,000	-60.0%
Medical Supplies	453	187	65	150	150	150	150	0.0%
Other Operating Supplies	2,989	5,870	4,238	7,500	0	0	0	0.0%
Repairs & Maintenance								
Maintenance - Buildings	1,059	8,588	14,949	43,200	73,200	73,200	73,200	69.4%
Maintenance - Grounds	0	0	0	0	5,500	35,500	35,500	NA
Maintenance - Equipment	5,014	7,494	29,150	26,000	30,000	30,000	30,000	15.4%
Painting Supplies	1,829	645	0	0	0	0	0	NA
Sign Parts & Supplies	596	1,134	0	0	0	0	0	NA
Other Maint. Supplies	7,005	3,550	0	0	0	0	0	NA
Construction Supplies								
Concrete Block	163	0	0	0	0	0	0	NA
Cement Supplies	0	19	0	0	0	0	0	NA
Small Hardware	2,251	3,425	0	0	0	0	0	NA
Lumber and Plywood	611	1,105	0	0	0	0	0	NA
Maintenance Supplies								
Other Elect. Products	18,161	9,661	(198)	0	0	0	0	NA
Other Plumbing Prod.	11,292	4,923	0	0	0	0	0	NA
Other Building Materials	3,730	1,388	0	0	0	0	0	NA
Lubricants	332	116	0	0	0	0	0	NA
Machine & Equip Parts	8,381	1,293	0	0	0	0	0	NA
Utilities								
Heat	263,958	224,022	340,332	477,000	450,000	450,000	450,000	-5.7%
Power and Light	280,592	313,224	391,129	385,000	290,000	290,000	290,000	-24.7%
Water and Sewer	74,833	77,496	89,261	119,000	70,000	70,000	70,000	-41.2%
Contractual Services								
Medical and Dental	9	0	0	0	0	0	0	NA
Snow Removal	2,510	3,811	4,246	8,000	7,500	5,000	5,000	-37.5%
Other Repair & Maint.-Streets	0	0	661	0	0	0	0	NA
Vehicle Repairs	3,081	3,668	1,642	2,500	2,500	2,500	2,500	0.0%
Equipment Repairs	64,151	109,354	57,123	95,000	70,000	70,000	70,000	-26.3%
Grounds Maintenance	17,165	21,038	31,456	12,500	7,000	7,000	7,000	-44.0%
Building Repairs	68,180	35,183	80,294	85,000	60,000	60,000	60,000	-29.4%
Data Processing	0	0	1,397	0	0	0	0	NA
Professional Service	46,714	57,078	33,466	15,000	10,000	10,000	10,000	-33.3%
Janitorial Services	140,048	158,757	26,209	15,000	25,000	25,000	25,000	66.7%

**Winnebago County
Budget Detail - 2005
Facility & Property Management
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Rental Expenses								
Equipment Rental	1,177	745	280	500	500	500	500	0.0%
Insurance								
Operating Licenses & Fees	1,608	847	1,105	1,050	750	750	750	-28.6%
Interfund Expenses								
Printing Supplies	257	270	304	350	150	150	150	-57.1%
Print & Duplicate	299	7	612	0	500	500	500	NA
Postage and Box Rent	244	230	173	250	150	150	150	-40.0%
Medical Supplies	482	0	0	0	150	150	150	NA
Maintenance - Building	0	0	428	0	0	0	0	NA
Sign Parts & Supplies	265	172	0	0	0	0	0	NA
Motor Fuel	7,986	10,794	14,449	8,000	10,000	10,000	10,000	25.0%
Refuse Collection	0	0	895	0	0	0	0	NA
Snow Removal	9,084	21,784	23,819	35,000	27,000	27,000	27,000	-22.9%
Vehicle Repairs	4,248	4,454	3,901	3,500	3,500	3,500	3,500	0.0%
Equipment Repairs	2,244	1,164	1,884	1,089	1,089	1,089	1,089	0.0%
Grounds Maintenance	0	155	31,257	0	0	0	0	NA
Prop. & Liab. Insurance	37,350	41,032	57,684	49,797	41,744	41,744	41,744	-16.2%
Other Operating Expenses	<u>1,172,104</u>	<u>1,236,105</u>	<u>1,342,243</u>	<u>1,503,886</u>	<u>1,283,933</u>	<u>1,311,433</u>	<u>1,311,433</u>	<u>-12.8%</u>
TOTAL EXPENSES	<u>2,564,878</u>	<u>2,748,865</u>	<u>3,016,069</u>	<u>3,381,746</u>	<u>3,345,150</u>	<u>3,246,450</u>	<u>3,246,450</u>	<u>-4.0%</u>
LEVY BEFORE ADJUSTMENTS	<u>2,453,017</u>	<u>2,626,161</u>	<u>2,925,101</u>	<u>3,278,407</u>	<u>3,312,400</u>	<u>3,208,700</u>	<u>3,208,700</u>	<u>-2.1%</u>

FACILITIES MANAGEMENT PROGRAM BUDGETS

COST CENTER NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2005 ADOPTED	2004 ADOPTED	2003 ADOPTED	2005 OVER 2004	2004 OVER 2003
FACILITIES MANAGEMENT												
Other County Facilities	250	1,808,017	3,000	76,000	1,281,433	3,168,450		3,168,450	2,977,576	2,864,929	6.4	3.9
Revenues	250						37,750	(37,750)	(36,500)	(47,500)	3.4	(23.2)
Safety Building Maintenance	251	-	-	-	30,000	30,000		30,000	393,170	413,864	(92.4)	(5.0)
Revenues	251						-	-	(66,839)	(66,000)	(100.0)	1.3
Facility Improvements	260	-	-	48,000	-	48,000		48,000	11,000	95,500	100.0	NA
Revenues	260						-	-	-	-	NA	NA
Grand Totals		<u>1,808,017</u>	<u>3,000</u>	<u>124,000</u>	<u>1,311,433</u>	<u>3,246,450</u>	<u>37,750</u>	<u>3,208,700</u>	<u>3,278,407</u>	<u>3,260,793</u>	<u>(2.1)</u>	<u>0.5</u>

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2005

<u>Department</u>	<u>Description</u>	<u>Quant</u>	<u>Special Equip (Note)</u>	<u>Other</u>	<u>Capital Outlay</u>
Facilities & Property Management -	Pick-up truck	1		21,000	21,000
	Smoke detector replacement - Courthouse & Oshkosh Human Services	1		10,000	10,000
	Repair/replace wheelchair ramp - Courthouse	1		30,000	30,000
	Relocate records storage	1		15,000	15,000
Facility Improvements	Remodel entrance - Clerk of Courts	1		7,500	7,500
	Remodel Neenah Human Service building	1		33,000	33,000
	Replace carpet - WRC Office	1		7,500	7,500
		<u>7</u>	<u>-</u>	<u>124,000</u>	<u>124,000</u>

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

SUMMARY BY DIVISION

	<u>Expenses</u>	<u>Revenues</u>	<u>Adjustments</u>	<u>Levy</u>
PUBLIC SAFETY				
District Attorney	\$ 1,077,956	\$ 75,000	\$ -	\$ 1,002,956
Clerk of Courts & Courts	3,427,619	1,992,012	-	1,435,607
Sheriff	16,287,472	2,955,087	-	13,332,385
Jail Improvements	245,650	200,000	(45,650)	-
Coroner	246,093	51,750	-	194,343
Emergency Management	<u>567,488</u>	<u>358,675</u>	<u>-</u>	<u>208,813</u>
	<u>\$ 21,852,278</u>	<u>\$ 5,632,524</u>	<u>\$ (45,650)</u>	<u>\$ 16,174,104</u>

DISTRICT ATTORNEY

Department: 100-101 Fund: General Fund
2005 BUDGET NARRATIVE

DEPARTMENT HEAD: William Lennon
LOCATION: Winnebago County
Beach Building
240 Algoma Street
Oshkosh, WI 54901

TELEPHONE: 236-4977

MISSION STATEMENT:

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

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

PROGRAM DESCRIPTION:

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

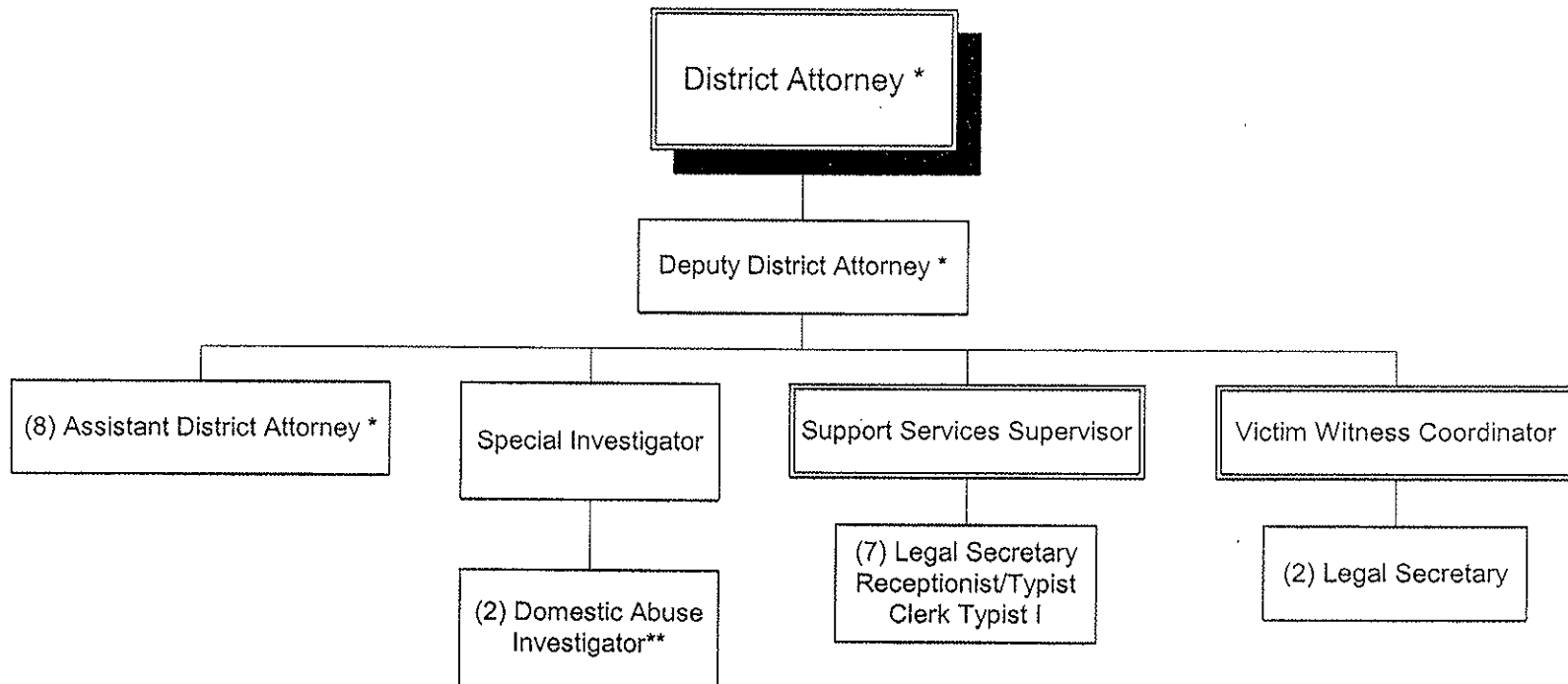
INVESTIGATION Three in-House investigators working on a variety of investigative tasks to better facilitate the preparation and processing of cases for prosecution.

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

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

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

DISTRICT ATTORNEY



* State Employee

**Contracted Service through
local police agencies

DISTRICT ATTORNEY

Department: 100-101 Fund: General Fund
2005 BUDGET NARRATIVE

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

TELEPHONE: 236-4977

2004 ACCOMPLISHMENTS:

- 1. Oversaw the implementation of a countywide crime prevention fund.**
- 2. Oversaw the creation of the Alcohol and Drug Court Diversion Program Stakeholders Group.**
- 3. Initiated planning for the areas first Community Prosecution Program.**

2005 GOAL AND OBJECTIVES:

- 1. Continued aggressive but just prosecution of criminals in Winnebago County.**
- 2. Completion of the implementation process for the areas first Alcohol and Drug Court Diversion Program.**
- 3. Implementation of the areas first Community Prosecution Program.**
- 4. Continued prosecutorial on Domestic Abuse cases; criminal traffic matters; and Juvenile Adjudication's.**

DISTRICT ATTORNEY

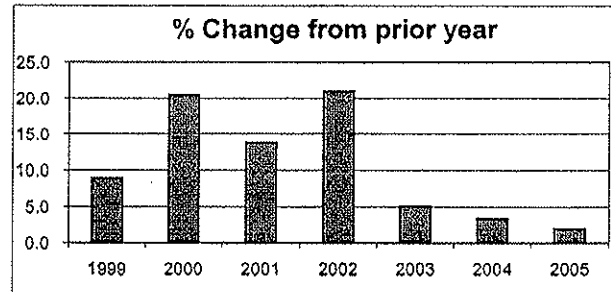
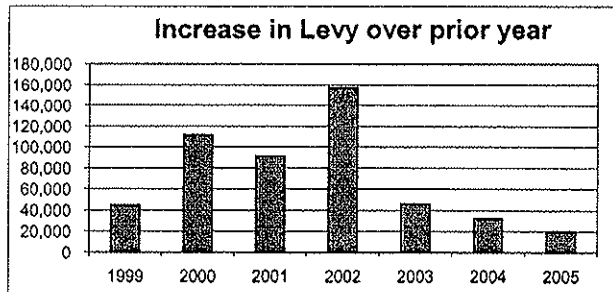
2005 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Full Time	12	12	12	12	13	14	14	14	14	14
Part Time	0	0	1	2	1	0	0	0	0	0
Total	12	12	13	14	14	14	14	14	14	14

There are no changes to the table of organization for 2005.

COUNTY LEVY: The tax levy for 2005 is \$1,002,956, an increase of \$19,923 or 2.0% over 2004.



SIGNIFICANT CHANGES:

The overall increase to the tax levy in this department is primarily attributable to increases in wage and benefit costs. All other operating expenses have remained relatively flat. Some items are discussed below.

Expenses:

Equipment – The budget includes \$10,000 for the purchase of a used vehicle for 2005. The vehicle is needed by the Investigator and has been cost justified based on the average number of miles driven annually. It makes more sense to do this in this case than reimbursing mileage.

Investigation expense – This account is expected to drop because the department does not anticipate needing this service as much in 2005.

**Financial Summary
District Attorney**

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	42,339	73,472	70,640	70,640	75,000
Labor	321,818	639,343	638,904	638,904	652,967
Travel	2,818	6,617	10,500	10,500	8,000
Capital	-	-	-	-	10,000
Other Expenditures	143,701	389,065	404,269	404,269	406,989
Total Expenditures	468,338	1,035,025	1,053,673	1,053,673	1,077,956
Levy Before Adjustments	425,999	961,553	983,033	983,033	1,002,956
Adjustments	-	-	-	-	-
Net Levy After Adjustments	425,999	961,553	983,033	983,033	1,002,956

**Winnebago County
Budget Detail - 2005**

District Attorney

100 - 101

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Victim/Witness	79,643	74,261	37,099	62,000	62,000	62,000	62,000	0.0%
Grants	750	38,859	15,520	0	0	0	0	NA
Intergovernmental	80,393	113,120	52,619	62,000	62,000	62,000	62,000	0.0%
Fees And Costs	0	28	12	0	0	0	0	NA
Forms, Copies, Etc.	5,200	12,587	13,323	8,640	9,000	13,000	13,000	50.5%
Admission	2,900	5,850	0	0	0	0	0	NA
Public Services	8,100	18,465	13,335	8,640	9,000	13,000	13,000	50.5%
Other Miscellaneous Revenues	120	0	0	0	0	0	0	NA
Miscellaneous Revenues	120	0	0	0	0	0	0	NA
TOTAL REVENUES	88,613	131,585	65,955	70,640	71,000	75,000	75,000	6.2%
Regular Pay	393,797	372,246	421,381	431,077	445,926	445,926	445,926	3.4%
Overtime	8,521	13,887	11,697	9,202	5,935	5,935	5,935	-35.5%
Witness Expense	1,356	2,615	5,318	4,000	3,000	3,000	3,000	-25.0%
Wages	403,674	388,747	438,395	444,279	454,861	454,861	454,861	2.4%
Fringe Benefits	148,702	166,552	184,810	194,625	198,106	198,106	198,106	1.8%
Fringes	148,702	166,552	184,810	194,625	198,106	198,106	198,106	1.8%
Total Labor Costs	552,375	555,300	623,205	638,904	652,967	652,967	652,967	2.2%
Registration & Tuition	5,037	5,811	2,834	3,500	3,500	3,500	3,500	0.0%
Automobile Allowance	3,231	3,203	3,019	3,500	2,500	2,500	2,500	-28.6%
Vehicle Lease	2,400	0	0	0	0	0	0	NA
Commercial Travel	2,010	1,082	(344)	1,200	0	0	0	0.0%
Meals	1,825	1,224	340	800	500	500	500	-37.5%
Lodging	5,850	3,503	2,055	1,500	1,500	1,500	1,500	0.0%
Other Travel Exp	1,347	441	826	0	0	0	0	NA
Travel	21,699	15,263	8,730	10,500	8,000	8,000	8,000	-23.8%
Other Equipment	29,538	0	0	0	10,000	10,000	10,000	NA
Capital	29,538	0	0	0	10,000	10,000	10,000	NA
Office Expenses								
Office Supplies	7,271	7,123	8,190	7,500	7,500	7,500	7,500	0.0%
Stationery and Forms	1,027	1,161	1,693	1,500	1,500	1,500	1,500	0.0%
Printing Supplies	74	226	380	0	0	0	0	NA
Print & Duplicate	391	0	0	0	0	0	0	NA
Postage and Box Rent	82	422	362	0	0	0	0	NA

**Winnebago County
Budget Detail - 2005
District Attorney
100 - 101**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Computer Supplies	1,255	644	399	0	0	0	0	NA
Computer Software	308	42	0	0	0	0	0	NA
Subscriptions	2,278	2,211	2,262	1,000	400	400	400	-60.0%
Membership Dues	4,543	3,780	3,520	4,000	4,000	4,000	4,000	0.0%
Operating Expenses								
Telephone	11,928	12,653	10,570	10,000	9,000	9,000	9,000	-10.0%
Food	3,973	93	364	300	150	150	150	-50.0%
Small Equipment	982	832	2,857	2,000	2,000	2,000	2,000	0.0%
Diapers	0	0	3	0	0	0	0	NA
Legal Fees	38,970	52,038	45,885	40,000	40,000	40,000	40,000	0.0%
Premiums and Prizes	889	5,806	35	0	0	0	0	NA
Investigation Expense	27,340	30,390	22,772	20,000	15,000	15,000	15,000	-25.0%
Contractual Services								
Legal Services	0	0	0	0	100	100	100	NA
Vehicle Repairs	133	14,958	620	500	500	500	500	0.0%
Equipment Repairs	837	3,522	2,130	1,000	1,200	1,200	1,200	20.0%
Transcription Services	3,899	1,797	3,831	2,000	2,000	2,000	2,000	0.0%
Professional Service	51,556	177,985	130,293	178,225	178,225	178,225	178,225	0.0%
Rental Expenses								
Building Rental	89,891	97,780	107,787	111,000	121,000	121,000	121,000	9.0%
Insurance								
Prop & Liab Insurance	30	45	45	0	0	0	0	NA
Operating Licenses & Fees	90	60	60	100	100	100	100	0.0%
Other Sundry & Fixed Charges								
Other Miscellaneous	133	72	144	0	0	0	0	NA
Interfund Expenses								
Printing Supplies	3,215	3,065	4,288	3,500	0	0	0	0.0%
Print & Duplicate	4,225	4,481	8,288	4,000	8,000	8,000	8,000	100.0%
Postage and Box Rent	12,235	11,874	10,883	14,000	12,000	12,000	12,000	-14.3%
Food	0	490	0	0	0	0	0	NA
Motor Fuel	0	255	909	500	1,000	1,000	1,000	100.0%
Machine & Equip Parts	0	0	128	0	0	0	0	NA
Equipment Repairs	1,020	696	768	330	500	500	500	51.5%
Prop. & Liab. Insurance	1,955	2,285	2,496	2,814	2,814	2,814	2,814	0.0%
Other Operating Expenses	<u>270,527</u>	<u>436,787</u>	<u>371,758</u>	<u>404,269</u>	<u>406,989</u>	<u>406,989</u>	<u>406,989</u>	<u>0.7%</u>
TOTAL EXPENSES	<u>874,140</u>	<u>1,007,350</u>	<u>1,003,693</u>	<u>1,053,673</u>	<u>1,077,956</u>	<u>1,077,956</u>	<u>1,077,956</u>	<u>2.3%</u>
LEVY BEFORE ADJUSTMENTS	<u>785,527</u>	<u>875,765</u>	<u>937,738</u>	<u>983,033</u>	<u>1,006,956</u>	<u>1,002,956</u>	<u>1,002,956</u>	<u>2.0%</u>

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2005

<u>Department</u>	<u>Description</u>	<u>Quant</u>	<u>Special Equip (Note)</u>	<u>Other</u>	<u>Capital Outlay</u>
District Attorney	Vehicle	1		10,000	10,000

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

CLERK OF COURTS & COURTS

Department: 100-220 to 238 Fund: General Fund
2005 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:

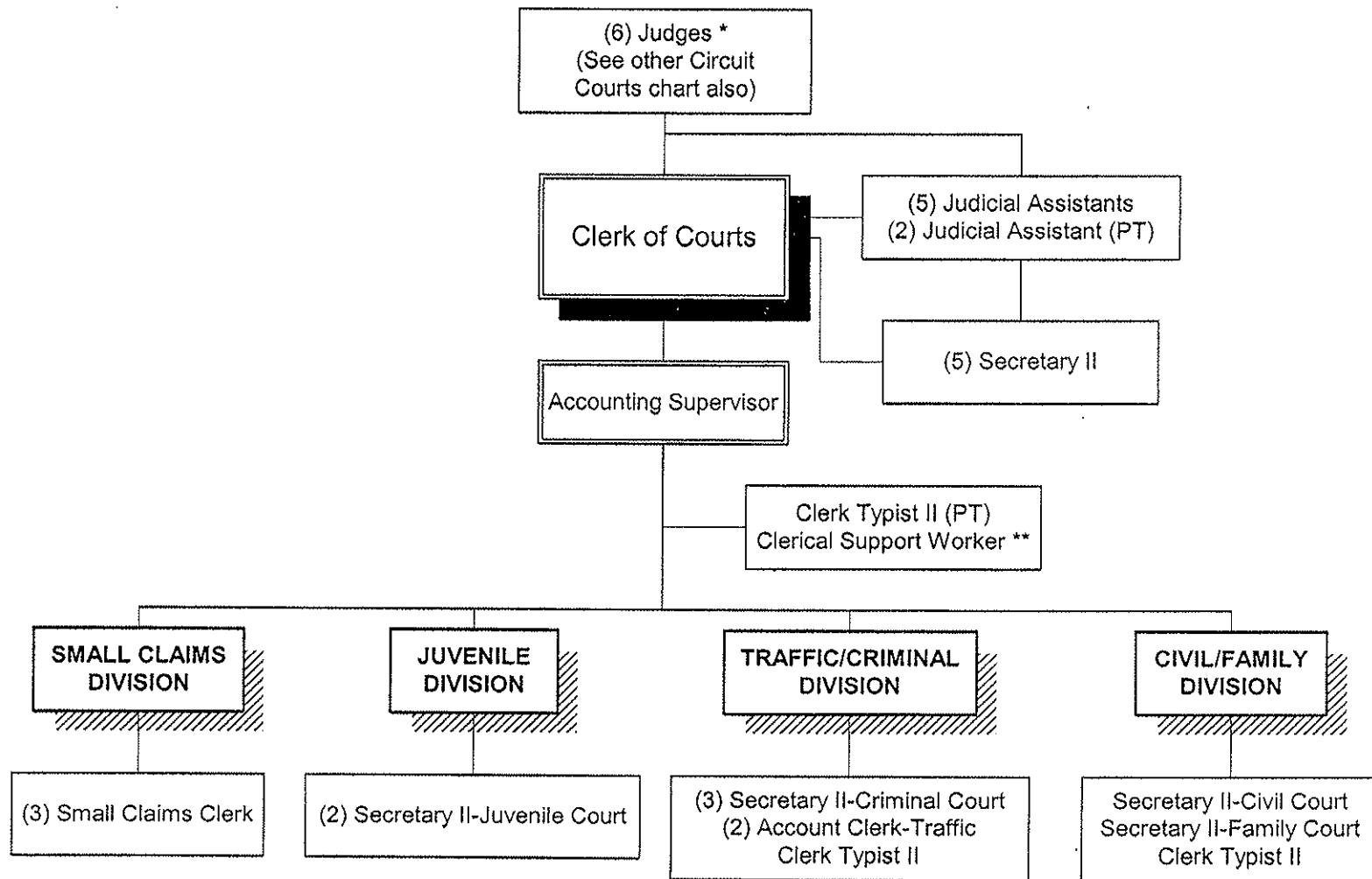
CLERK OF COURTS Renders support to the judiciary through the recording and indexing of all official court records, providing clerical and filing services to the Courts, receiving and disbursing payments on filing fees, fines, forfeitures, restitution and attorney fee reimbursement, and maintaining court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

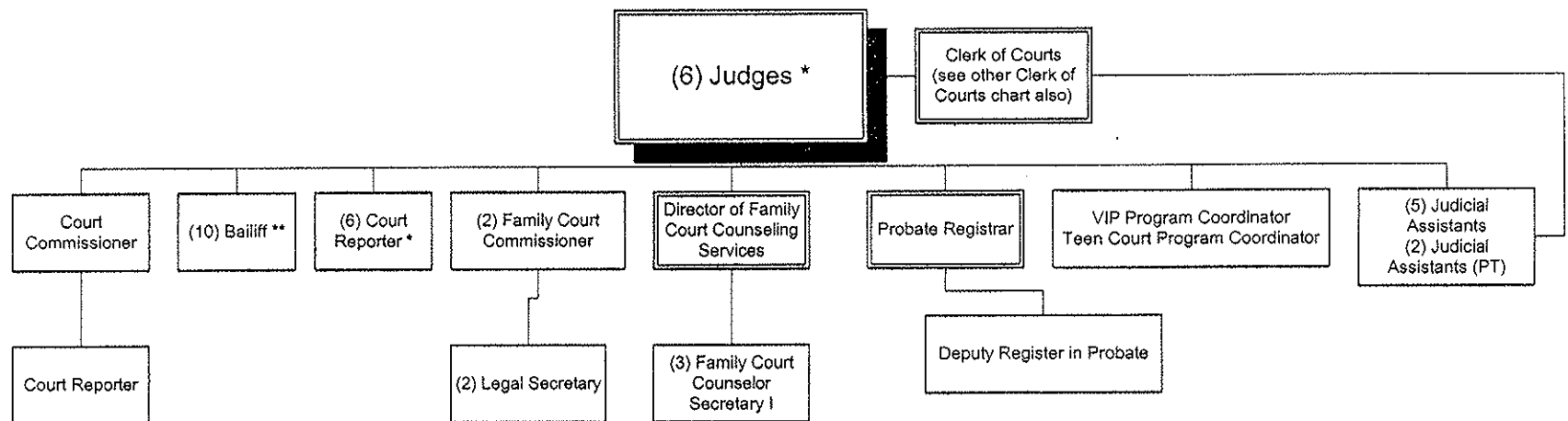
COURTS Provide for the dispensation of justice in all legal matters brought before them.

CLERK OF COURTS



* State Employee
** Unclassified Employee

CIRCUIT COURTS



* State Employee
 ** Unclassified Employee

CLERK OF COURTS & COURTS

Department: 100-220 to 238 Fund: General Fund
2005 BUDGET NARRATIVE

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

TELEPHONE: 236-4848

2004 ACCOMPLISHMENTS:

1. An electronic file tracking system was implemented in late 2003. Early 2004 trained all staff on this new system and the manual "out card" procedure was eliminated. This has improved efficiency in file location.
2. The Clerk of Courts, Circuit Courts and the Finance Department has developed a new procedure in handling payment of court appointed attorneys. This procedure has already increased reimbursement of this increasing court expenditure and should continue to improve over time.
3. Overall revenues have increased slightly in 2004. This is a direct result of the collection efforts implemented over the past several years.
4. Initiated on-line juror qualification questionnaires. Jurors are now able to fill out their Juror Qualification Questionnaire on-line. This eliminates return postage previously paid by the court and eliminates data entry by court staff.

2005 GOALS & OBJECTIVES:

1. Implement an integrated imaging system within the current case management program in the office. The long-term benefits of this will be a reduction in costs associated with microfilming, retrieving and storage of certain case records. The State Combined Courts Automation Program provides the hardware and software for this process to the County.
2. Work with the Combined Courts Automation Program on critical interfaces with other business partners. An interface with business partners will reduce manual reporting of information by court staff.
3. Implementation of Pro Se divorce forms that would be available to litigants through the County website.

CLERK OF COURTS AND COURTS

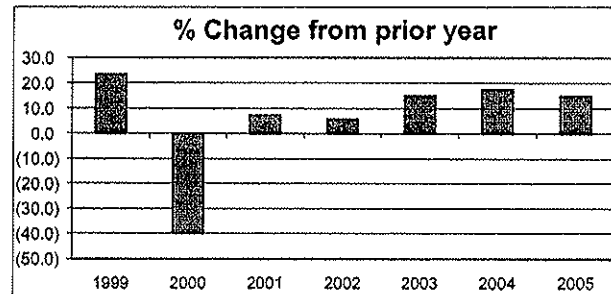
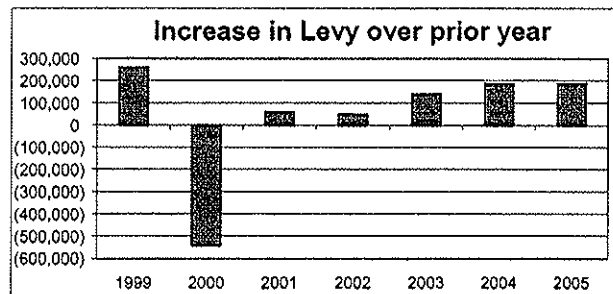
2005 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Full Time	38	40	41	39	35	35	37	42	42	41
Part Time	1	2	2	3	2	3	3	3	3	3
Total	39	42	43	42	37	38	40	45	45	44

One position of Clerk Typist II is being eliminated from the table of organization. The resulting savings will be roughly \$29,200.

COUNTY LEVY: The tax levy for 2005 is \$1,435,607, an increase of \$187,446 or 15.0% over 2004.



SIGNIFICANT CHANGES:

The increase in levy is due in part to a reduction of revenues projected to be received from the reimbursement of attorney costs. This happened because inaccurate estimates were used from 2003 in budgeting 2004. As a result, the 2004 budget was overstated. 2005 is now being budgeted at a more realistic amount which is considerably lower than the 2004 budget. The other part of the increase is the additional amount associated with the normal increase in wages and fringes.

**Financial Summary
Clerk of Courts & Courts**

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	733,472	2,054,727	2,071,788	2,071,788	1,992,012
Labor	1,313,835	2,624,611	2,630,463	2,630,463	2,749,657
Travel	3,466	7,152	10,765	10,765	11,199
Capital	-	-	-	-	-
Other Expenditures	322,032	593,942	680,346	678,721	666,763
Total Expenditures	1,639,333	3,225,705	3,321,574	3,319,949	3,427,619
Levy Before Adjustments	905,861	1,170,978	1,249,786	1,248,161	1,435,607
Adjustments	-	-	-	-	-
Net Levy After Adjustments	905,861	1,170,978	1,249,786	1,248,161	1,435,607

Winnebago County
Budget Detail - 2005
Clerk of Courts & Courts
ALL

1992012
1435607
3427619
levy
Totl
20% of tot
revenue

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Grants	661,622	928,764	726,394	664,000	654,062	654,062	654,062	-1.5%
Interpreter Fees	0	2,992	4,462	3,600	3,600	3,600	3,600	0.0%
Intergovernmental	661,622	931,756	730,856	667,600	657,662	657,662	657,662	-1.5%
Marriage Licenses	32,760	31,650	32,670	30,000	30,000	32,000	32,000	6.7%
Occupational Drivers Licenses	1,260	1,160	1,360	1,200	1,500	1,500	1,500	25.0%
Licenses & Permits	34,020	32,810	34,030	31,200	31,500	33,500	33,500	7.4%
County Fines	240,435	249,704	220,463	250,000	300,000	300,000	300,000	20.0%
State Fines	271,591	260,162	225,789	300,000	300,000	300,000	300,000	0.0%
Fines & Fortetures	512,026	509,866	446,252	550,000	600,000	600,000	600,000	9.1%
Probate Fees	52,484	85,151	63,369	60,000	65,000	65,000	65,000	8.3%
Fees And Costs	432,953	416,318	408,766	450,000	450,000	450,000	450,000	0.0%
Forms, Copies, Etc.	18,796	20,436	15,021	20,000	20,300	20,300	20,300	1.5%
Support Filing/Applic.	3,940	4,010	2,670	4,000	4,000	4,000	4,000	0.0%
Family Court Counseling	15,340	15,835	14,285	17,000	16,000	16,000	16,000	-5.9%
Counseling Services	26,240	37,745	64,285	30,000	32,000	32,000	32,000	6.7%
Search & Notice Fees	1,716	1,309	971	1,500	1,500	1,500	1,500	0.0%
Reimbursed Costs	18,555	11,079	6,779	175,000	50,000	50,000	50,000	-71.4%
GAL	0	7,666	1,044	3,000	3,000	3,000	3,000	0.0%
Donations	0	0	0	0	250	250	250	NA
Client Cost Shares/Fees	13,144	15,155	15,460	30,800	24,800	24,800	24,800	-19.5%
Other Public Charges	536	261	92	500	0	0	0	0.0%
Public Services	583,704	614,964	592,742	791,800	666,850	666,850	666,850	-15.8%
Family Court Counseling	20,044	18,317	20,189	20,188	20,000	20,000	20,000	-0.9%
Fees & Costs	0	0	450	0	0	0	0	NA
Intergovernmental Services	20,044	18,317	20,639	20,188	20,000	20,000	20,000	-0.9%
Grants	0	5,000	0	0	0	0	0	NA
Interfund Revenues	0	5,000	0	0	0	0	0	NA
Interest-Investments	30,912	14,844	8,215	10,000	12,000	12,000	12,000	20.0%
Interest on Investments	30,912	14,844	8,215	10,000	12,000	12,000	12,000	20.0%
Other Miscellaneous Revenues	1,640	912	1,832	1,000	2,000	2,000	2,000	100.0%
Miscellaneous Revenues	1,640	912	1,832	1,000	2,000	2,000	2,000	100.0%
TOTAL REVENUES	1,843,967	2,128,470	1,834,566	2,071,788	1,990,012	1,992,012	1,992,012	-3.9%

Winnebago County
Budget Detail - 2005
Clerk of Courts & Courts
ALL

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Regular Pay	1,384,838	1,506,502	1,593,794	1,604,503	1,734,295	1,712,969	1,712,969	6.8%
Bailiff And Matron	82,215	75,950	76,790	78,664	76,478	76,478	76,478	-2.8%
Overtime	28,424	14,511	11,502	17,476	10,631	10,631	10,631	-39.2%
Other Personal Serv.	37	0	85	0	0	0	0	NA
Witness Expense	16,590	11,867	8,254	20,950	20,450	17,450	17,450	-16.7%
Jury Expense	119,689	93,414	128,426	107,000	105,000	105,000	105,000	-1.9%
Interpreter Fees	25,345	21,541	20,355	18,200	18,400	18,400	18,400	1.1%
Wages	<u>1,657,139</u>	<u>1,723,785</u>	<u>1,839,206</u>	<u>1,846,793</u>	<u>1,965,254</u>	<u>1,940,928</u>	<u>1,940,928</u>	<u>5.1%</u>
Fringe Benefits	505,197	635,705	695,317	783,670	818,326	808,729	808,729	3.2%
Fringes	<u>505,197</u>	<u>635,705</u>	<u>695,317</u>	<u>783,670</u>	<u>818,326</u>	<u>808,729</u>	<u>808,729</u>	<u>3.2%</u>
Total Labor Costs	<u>2,162,335</u>	<u>2,359,489</u>	<u>2,534,523</u>	<u>2,630,463</u>	<u>2,783,580</u>	<u>2,749,657</u>	<u>2,749,657</u>	<u>4.5%</u>
Registration & Tuition	2,213	2,119	2,120	2,967	2,967	2,967	2,967	0.0%
Automobile Allowance	11,379	10,763	10,558	4,610	5,336	5,336	5,336	15.7%
Commercial Travel	210	588	197	0	0	0	0	NA
Meals	1,001	899	796	1,338	1,398	998	998	-25.4%
Lodging	1,842	2,395	1,630	1,795	1,795	1,795	1,795	0.0%
Other Travel Exp	160	417	20	55	103	103	103	87.3%
Travel	<u>16,804</u>	<u>17,181</u>	<u>15,320</u>	<u>10,765</u>	<u>11,599</u>	<u>11,199</u>	<u>11,199</u>	<u>4.0%</u>
Other Equipment	5,667	29,794	0	0	0	0	0	NA
Capital	<u>5,667</u>	<u>29,794</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>NA</u>
Office Expenses								
Office Supplies	23,946	18,185	17,717	17,638	17,050	17,050	17,050	-3.3%
Stationery and Forms	5,213	9,193	10,401	4,565	4,815	4,815	4,815	5.5%
Printing Supplies	290	0	138	350	2,250	2,250	2,250	542.9%
Print & Duplicate	220	120	77	100	100	100	100	0.0%
Postage and Box Rent	1,132	3,138	2,056	1,850	3,500	3,500	3,500	89.2%
Computer Supplies	1,474	2,050	1,045	1,800	1,300	1,300	1,300	-27.8%
Computer Software	289	99	0	0	0	0	0	NA
Microfilming Supplies	0	63	0	150	0	0	0	0.0%
Advertising	0	1,595	0	0	0	0	0	NA
Subscriptions	44,598	36,794	35,296	28,600	28,870	28,870	28,870	0.9%
Membership Dues	1,873	2,052	2,530	2,735	2,445	2,445	2,445	-10.6%
Publish Legal Notices	1,033	1,528	589	1,400	1,400	1,400	1,400	0.0%
Operating Expenses								
Program Expenses	0	300	0	0	0	0	0	NA
Education & Training	0	1,285	0	0	0	0	0	NA
Telephone	20,758	22,862	20,941	22,125	19,125	19,125	19,125	-13.6%
Food	100	558	0	0	0	0	0	NA

**Winnebago County
Budget Detail - 2005
Clerk of Courts & Courts
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Small Equipment	33,227	11,897	5,127	2,400	7,557	6,257	6,257	160.7%
Medical Supplies	23	0	0	0	0	0	0	NA
Legal Fees	30	255	240	0	0	0	0	NA
Other Operating Supplies	40	177	251	50	50	50	50	0.0%
Automobile Allowance-Other	121	0	0	0	0	0	0	NA
Other Travel Exp-Other	48	0	0	0	0	0	0	NA
Repairs & Maintenance								
Maintenance - Equipment	375	0	0	0	0	0	0	NA
Repair & Maintenance Supplies	0	59	0	0	0	0	0	NA
Contractual Services								
Medical and Dental	191,041	183,238	168,969	190,000	178,000	178,000	178,000	-6.3%
Legal Services	239,749	281,326	294,048	245,400	243,600	243,600	243,600	-0.7%
Equipment Repairs	8,215	12,273	7,933	8,683	8,088	8,088	8,088	-6.9%
Building Repairs	2,039	0	0	0	0	0	0	NA
Transcription Services	8,522	14,643	9,248	7,700	7,200	7,200	7,200	-6.5%
Professional Service	1,709	7,282	2,887	2,000	1,500	1,500	1,500	-25.0%
Collection Services	0	0	450	0	0	0	0	NA
Microfilming Services	130	0	0	0	0	0	0	NA
Security Service	570	84	701	500	1,000	1,000	1,000	100.0%
Other Contract Serv.	0	21	520	0	520	520	520	NA
Mediation Services	30,000	60,000	60,000	60,000	60,000	60,000	60,000	0.0%
Insurance								
Prop & Liab Insurance	0	0	15	0	0	0	0	NA
Operating Licenses & Fees	55	0	20	0	0	0	0	NA
Interfund Expenses								
Printing Supplies	4,401	4,382	5,187	4,800	4,400	4,400	4,400	-8.3%
Print & Duplicate	5,426	6,062	9,649	10,044	10,590	10,590	10,590	5.4%
Postage and Box Rent	49,223	49,507	52,690	55,050	53,950	53,950	53,950	-2.0%
Equipment Repairs	6,228	3,576	4,260	1,683	1,584	1,584	1,584	-5.9%
Microfilming Services	9,426	1,823	0	0	0	0	0	NA
Prop. & Liab. Insurance	9,619	9,467	9,132	9,098	9,169	9,169	9,169	0.8%
Other Operating Expenses	701,141	745,893	722,118	678,721	668,063	666,763	666,763	-1.8%
TOTAL EXPENSES	2,885,948	3,152,357	3,271,962	3,319,949	3,463,242	3,427,619	3,427,619	3.2%
LEVY BEFORE ADJUSTMENTS	1,041,981	1,023,888	1,437,396	1,248,161	1,473,230	1,435,607	1,435,607	15.0%

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	
								2005 ADOPTED	2004 ADOPTED	2003 ADOPTED	2005 OVER 2004	2004 OVER 2003
Clerk of Courts & Courts												
Family Court Counseling	106	380,651	3,226	-	7,775	391,652	98,000	293,652	260,687	247,043	12.6	5.5
Clerk of Courts	220	1,224,503	1,800	-	123,763	1,350,066	1,867,662	(517,596)	(644,148)	(773,404)	(19.6)	(16.7)
Circuit Court I	221	66,607	60	-	89,267	155,934		155,934	154,803	139,596	0.7	10.9
Circuit Court II	222	67,761	60	-	74,892	142,713		142,713	138,309	126,444	3.2	9.4
Circuit Court III	223	68,847	75	-	68,028	136,950		136,950	117,247	139,782	16.8	(16.1)
Circuit Court IV	224	62,076	60	-	66,427	128,563		128,563	123,813	128,250	3.8	(3.5)
Circuit Court V	225	63,580	60	-	69,740	133,380		133,380	133,322	138,754	0.0	(3.9)
Circuit Court VI	226	71,097	60	-	68,403	139,560		139,560	137,341	145,958	1.6	(5.9)
Teen Court	232	56,605	634	-	1,701	58,940	1,050	57,890	61,585	55,593	(6.0)	NA
VIP	233	62,235	719	-	2,256	65,210	25,000	40,210	42,824	41,642	(6.1)	NA
Family Court Commissioner	234	342,959	1,605	-	34,423	378,987	300	378,687	358,410	334,738	5.7	7.1
Court Commissioner	235	181,991	2,246	-	29,318	213,555		213,555	201,359	190,768	6.1	5.6
Law Library	236	-	-	-	15,150	15,150		15,150	15,150	20,150	0.0	(24.8)
Probate	238	100,745	594	-	15,620	116,959		116,959	147,459	128,060	N/A	N/A
Grand Totals		<u>2,749,657</u>	<u>11,199</u>	<u>-</u>	<u>666,763</u>	<u>3,427,619</u>	<u>1,992,012</u>	<u>1,435,607</u>	<u>1,248,161</u>	<u>1,063,374</u>	<u>15.0</u>	<u>17.4</u>

SHERIFF'S OFFICE

Department: 100-110 to 124 Fund: General Fund
2005 BUDGET NARRATIVE

DEPARTMENT HEAD: Michael Brooks
LOCATION: Safety Building
420 Jackson Street
Oshkosh, WI 5901

TELEPHONE: 236-4930

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 six (6) 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.

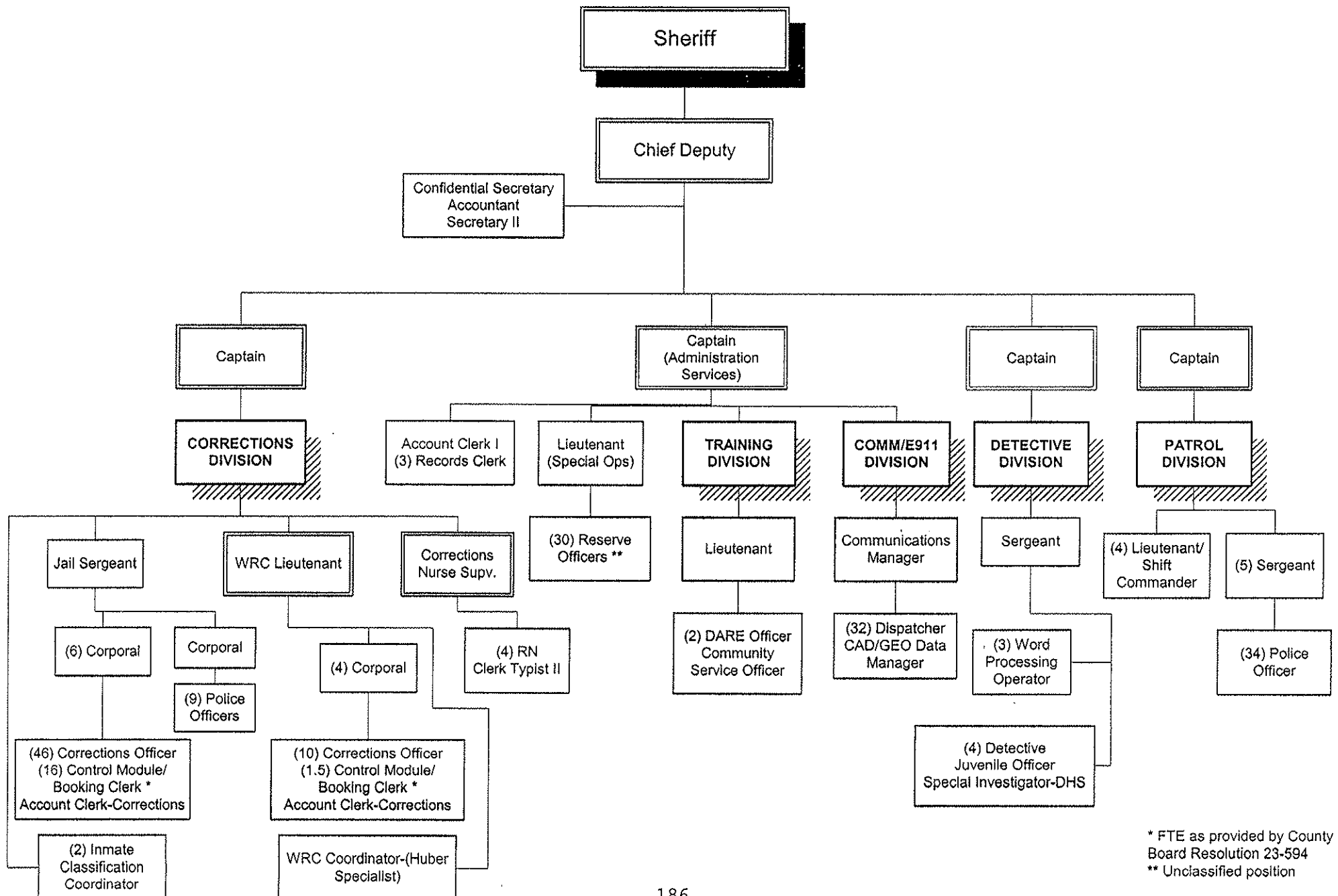
SNOW PATROL Patrol the snowmobile trails and ice-covered lakes and rivers. Promote snowmobile and all-terrain safety.

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.

WORK RELEASE CENTER Manage the Work Release Center in accordance with State statutes and Administrative Code of Wisconsin. To ensure citizens that the WRC will be secure and well managed and provide as many work release 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 124 Fund: General Fund
2005 BUDGET NARRATIVE**

DEPARTMENT HEAD: Michael Brooks
LOCATION: Winnebago County
4311 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-7331

2004 ACCOMPLISHMENTS:

1. Continued to search out any and all funding possibilities through grants on a Federal, State and Local level.
2. Fine-tuned all of the new systems that were implemented over the past year.
3. Explored the possibilities and costs of expanding the Video-Conferencing System.
4. Upgraded policies and procedures as they applied to the new building.
5. Continued the process of training all personnel in the use of all of the new systems that have been introduced since the move to the new building.
6. Negotiated and successfully implemented a new contract with the State to house State inmates in the Winnebago County Jail.
7. Integrated the nursing staff into the Sheriff's Office.
8. Successfully implemented the new Records Management System.
9. Upgraded the old CAD System.
10. Fixed the jail radio base and portables and moved the radio antennas from the City Hall to the Sunnyview Tower.
11. Certified two Officers as Fitness Trainers leading to the implementation of a Wellness Program within the Sheriff's Office.

12. Completed the new evidence storage and preservation areas and constructed a forensic drying unit.

13. Installed new mobile radios into the Patrol fleet with grant funds.

2005 GOALS AND OBEJECTIVES

1. Implement a "Per Diem" (pay to stay) program in the jail.

2. Continue Implementation of a Cost Recovery (Negative Balances) Program in the jail.

3. Expand the video conferencing between the jail and the courts.

4. Implement a new Wireless 911 System.

5. Transition from wide band to narrow band radio frequency.

6. Aggressively seek outside funding through grants and other non-traditional sources.

7. Continue to update and train all personnel on new policies and procedures.

8. Explore new and innovative ways to cut costs and run the department in a more cost effective and efficient manner.

9. Coordinate the transition from our old time card system to the new Kronos Timekeeper System.

SHERIFF

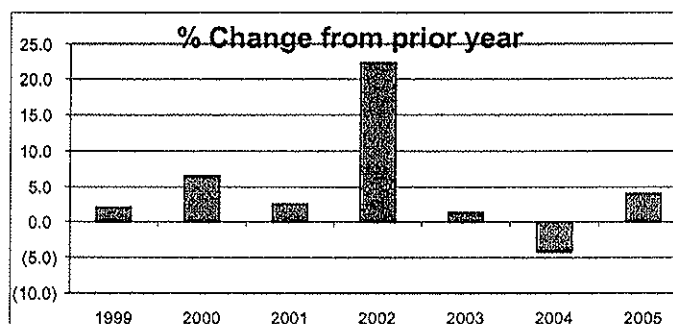
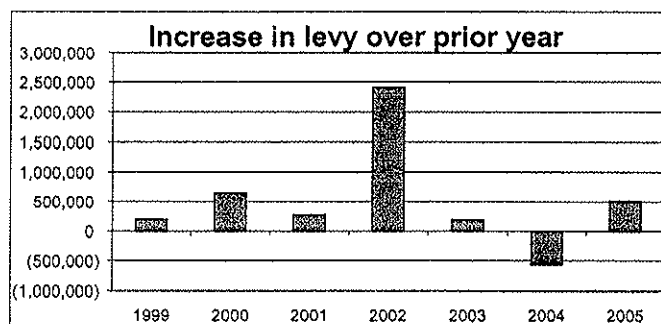
2005 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Full Time	155	160	164	164	170	174	181	200	212	212
Part Time	0	0	0	0	0	0	0	1	1	1
Total	155	160	164	164	170	174	181	201	213	213

One vacant police officer position is being eliminated from the Sheriff table of organization. Total estimated savings is \$49,358.

COUNTY LEVY: The tax levy for 2005 is \$13,332,385 an increase of \$543,028 or 4.2% over 2004.



SIGNIFICANT CHANGES:

The primary reason for the increase in levy is increases in wage and benefit costs. Other changes in revenue and expense items are explained below and offset each other.

Revenues for the sheriff's department increased by about \$280,000 due to the following items:

- ❑ Additional fees coming from boarding of prisoners (\$125,000),
- ❑ Additional grant revenue for additional training supplies (\$50,000),
- ❑ A County employee working with the MEG Unit now has his salary and fringes reimbursed by the MEG Unit (\$53,000),
- ❑ Civil process fees increased to more reflect history (\$20,000).

Expenses for the sheriff's department increased by about \$794,000 due to the normal increases in wages and fringes (\$759,000) and an increase in professional supplies for the new grant listed above (\$50,000). The difference is due to small decreases throughout the expense accounts.

Financial Summary **Sheriff**

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	516,438	2,725,215	2,161,028	2,704,028	2,955,087
Labor	6,925,762	13,876,752	13,472,496	13,088,496	13,848,076
Travel	31,069	59,672	54,545	58,945	63,123
Capital	202,531	209,485	470,962	241,262	231,372
Other Expenditures	789,979	2,136,105	1,707,234	2,104,682	2,144,901
Total Expenditures	7,949,341	16,282,014	15,705,237	15,493,385	16,287,472
Levy Before Adjustments	7,432,903	13,556,799	13,544,209	12,789,357	13,332,385
Adjustments					
Net Levy After Adjustments	7,432,903	13,556,799	13,544,209	12,789,357	13,332,385

**Winnebago County
Budget Detail - 2005
Sheriff
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Training Aids	19,200	27,940	32,079	31,000	30,600	30,600	30,600	-1.3%
Water Safety Patrol	30,907	48,528	31,184	35,000	35,000	35,000	35,000	0.0%
Snowmobile Patrol	10,605	3,530	8,152	10,000	10,000	10,000	10,000	0.0%
Grants	109,867	52,088	45,590	72,604	127,104	127,104	127,104	75.1%
WIC Grant	976	0	0	0	0	0	0	NA
Incentive Payments	0	6,200	6,074	7,500	7,500	7,500	7,500	0.0%
Intergovernmental	171,554	138,285	123,079	156,104	210,204	210,204	210,204	34.7%
Parking Violations	4,700	5,703	5,043	4,000	4,800	4,800	4,800	20.0%
Drug Seizures	0	7,332	0	0	0	0	0	NA
Fines & Forfeitures	4,700	13,035	5,043	4,000	4,800	4,800	4,800	20.0%
Fees And Costs	2,264	2,637	(2,275)	2,750	42,000	42,000	42,000	1427.3%
Forms, Copies, Etc.	4,443	3,893	3,129	4,000	4,000	4,000	4,000	0.0%
Telephone	144,474	201,148	165,476	190,000	185,000	185,000	185,000	-2.6%
Reimbursed Costs	43,281	8,459	1,298	7,200	8,200	8,200	8,200	13.9%
Civil Process Fees	105,084	114,786	144,239	125,000	145,000	145,000	145,000	16.0%
Board of Prisoners	691,365	543,299	553,848	1,729,124	1,605,889	1,605,889	1,605,889	-7.1%
Inspection Fees	7,600	6,495	5,997	5,000	6,000	6,000	6,000	20.0%
Restitution	7,942	10,030	2,630	9,000	6,000	6,000	6,000	-33.3%
Police Services	51,323	50,862	16,597	59,500	66,000	66,000	66,000	10.9%
Photographic Revenue	657	922	961	1,000	1,000	1,000	1,000	0.0%
Identification Cards	260	235	220	50	50	50	50	0.0%
Donations	50,000	0	0	0	0	0	0	NA
Medical/MA-Co Pay	0	18,197	21,834	17,750	20,250	20,250	20,250	14.1%
Monitoring Fees	0	0	0	98,550	112,000	112,000	112,000	13.6%
Concession Revenue	33,815	27,942	28,728	28,000	34,500	34,500	34,500	23.2%
Other Public Charges	977	1,956	500	1,000	1,000	1,000	1,000	0.0%
Intake Booking Fees	36,332	75,109	70,516	74,000	82,500	82,500	82,500	11.5%
Boarding Fees	0	0	0	0	182,500	182,500	150,000	NA
Public Services	1,179,816	1,065,971	1,013,695	2,351,924	2,501,889	2,501,889	2,469,389	5.0%
Fees & Costs	0	0	0	0	53,194	53,194	53,194	NA
Board of Prisoners	123,712	169,622	181,737	160,000	185,000	185,000	185,000	15.6%
Intergovernmental Services	123,712	169,622	181,737	160,000	238,194	238,194	238,194	48.9%
Police Services	0	10,258	1,731	0	0	0	0	NA
Interfund Revenues	0	10,258	1,731	0	0	0	0	NA
Sale Of Prop & Equip	52,434	51,136	15,040	31,500	32,000	32,000	32,000	1.6%
Other Miscellaneous Revenues	9,596	63,846	77,043	500	500	500	500	0.0%
Miscellaneous Revenues	62,030	114,981	92,083	32,000	32,500	32,500	32,500	1.6%

**Winnebago County
Budget Detail - 2005
Sheriff
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
TOTAL REVENUES	1,541,813	1,512,153	1,417,367	2,704,028	2,987,587	2,987,587	2,955,087	9.3%
Regular Pay	6,628,610	7,141,149	7,926,832	8,643,393	8,877,703	8,877,703	8,877,703	2.7%
Overtime	423,112	490,834	819,081	423,900	791,177	791,177	791,177	86.6%
Witness Expense	0	0	(10)	0	0	0	0	NA
Wages	7,051,722	7,631,984	8,745,902	9,067,293	9,668,880	9,668,880	9,668,880	6.6%
Fringe Benefits	2,600,512	3,197,356	3,733,894	4,021,203	4,179,196	4,179,196	4,179,196	3.9%
Fringes	2,600,512	3,197,356	3,733,894	4,021,203	4,179,196	4,179,196	4,179,196	3.9%
Total Labor Costs	9,652,234	10,829,339	12,479,796	13,088,496	13,848,076	13,848,076	13,848,076	5.8%
Registration & Tuition	38,049	29,333	22,727	37,267	39,697	39,697	39,697	6.5%
Automobile Allowance	1,461	396	712	0	0	0	0	NA
Vehicle Lease	0	0	55	0	0	0	0	NA
Commercial Travel	245	3,090	1,748	0	610	610	610	NA
Meals	8,039	7,649	7,048	12,635	13,543	13,543	13,543	7.2%
Lodging	8,674	8,493	10,684	8,493	8,723	8,723	8,723	2.7%
Other Travel Exp	1,597	400	999	550	550	550	550	0.0%
Other Travel Budget Adjustment	0	30	0	0	0	0	0	NA
Travel	58,065	49,390	43,973	58,945	63,123	63,123	63,123	7.1%
Other Equipment	258,168	268,724	134,801	241,262	258,832	231,372	231,372	-4.1%
Capital	258,168	268,724	134,801	241,262	258,832	231,372	231,372	-4.1%
Office Expenses								
Office Supplies	8,527	8,990	14,069	11,400	11,900	11,900	11,900	4.4%
Stationery and Forms	1,799	2,772	3,856	3,450	2,950	2,950	2,950	-14.5%
Printing Supplies	27	318	0	400	6,500	6,500	6,500	1525.0%
Print & Duplicate	135	140	11	700	550	550	550	-21.4%
Postage and Box Rent	182	99	197	100	300	300	300	200.0%
Computer Supplies	10,353	10,090	8,627	9,700	8,130	8,130	8,130	-16.2%
Computer Software	1,362	235	281	1,500	1,500	1,500	1,500	0.0%
Microfilming Supplies	0	0	0	250	250	250	250	0.0%
Advertising	0	50	1,069	300	300	300	300	0.0%
Subscriptions	1,471	996	1,063	1,800	1,725	1,725	1,725	-4.2%
Membership Dues	2,770	3,246	3,505	3,900	2,650	2,650	2,650	-32.1%
Publish Legal Notices	0	82	0	100	100	100	100	0.0%
Photo Processing	4,025	4,835	3,806	6,450	6,700	6,700	6,700	3.9%
Operating Expenses								
Telephone	103,140	98,690	93,433	114,700	122,000	122,000	122,000	6.4%
Household Supplies	22,589	25,608	14,432	22,250	24,250	24,250	24,250	9.0%
Clothing & Uniforms	26,498	35,483	29,639	63,925	64,725	64,725	64,725	1.3%

Winnebago County
Budget Detail - 2005
Sheriff
ALL

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Professional Supplies	26,306	22,699	25,294	33,429	100,414	90,183	90,183	169.8%
Linen	522	0	0	0	0	0	0	NA
Food	41	96	227	450	450	450	450	0.0%
Small Equipment	60,494	36,710	36,440	49,486	46,137	43,858	43,858	-11.4%
Medical Supplies	68,903	80,403	315,413	124,200	124,200	124,200	124,200	0.0%
Hygiene Supplies	9,618	8,924	9,783	11,800	17,000	17,000	17,000	44.1%
Investigation Expense	65,319	19,038	19,226	25,500	22,500	22,500	22,500	-11.8%
Crime Prevention Expense	4,388	4,426	3,095	5,500	5,500	5,500	5,500	0.0%
Vehicle Lease-Other	145	382	172	400	400	400	400	0.0%
Commercial Travel-Other	2,815	4,688	3,370	3,600	3,600	3,600	3,600	0.0%
Meals-Other	5	9	0	100	100	100	100	0.0%
Materials for Resale	0	0	6,370	0	0	0	0	NA
Repairs & Maintenance								
Maintenance - Equipment	0	0	0	1,500	1,500	1,500	1,500	0.0%
Repair & Maintenance Supplies	0	0	24	0	0	0	0	NA
Construction Supplies								
Small Hardware	354	500	486	1,500	1,400	1,400	1,400	-6.7%
Maintenance Supplies								
Electrical Fixtures	34	0	0	0	0	0	0	NA
Plumbing Products	0	0	33	0	0	0	0	NA
Motor Fuel	111,995	84,646	120,691	123,360	125,000	125,000	125,000	1.3%
Lubricants	1,383	808	756	1,100	1,150	1,150	1,150	4.5%
Tires & Batteries	8,908	9,456	11,326	14,300	14,300	14,300	14,300	0.0%
Utilities								
Power and Light	104	130	125	150	150	150	150	0.0%
Contractual Services								
Medical and Dental	123,819	76,672	105,221	197,500	200,500	200,500	200,500	1.5%
Pest Extermination	454	517	730	1,010	1,010	1,010	1,010	0.0%
Vehicle Repairs	51,187	37,739	61,109	47,450	55,400	55,400	55,400	16.8%
Equipment Repairs	105,666	124,948	75,472	114,550	100,500	100,500	100,500	-12.3%
Grounds Maintenance	0	0	0	200	200	200	200	0.0%
Boarding of Prisoners	833,582	939,834	378,581	0	0	0	0	NA
Accounting - Auditing	0	0	107	0	0	0	0	NA
Professional Service	8,324	41,309	51,376	72,700	115,000	115,000	115,000	58.2%
Nutrition-Cong	0	0	2,294	0	0	0	0	NA
Food Service	277,140	332,159	214,208	565,745	478,066	478,066	478,066	-15.5%
Other Contract Serv.	27,806	31,423	58,297	167,800	200,080	176,080	176,080	4.9%
Administration Fee	0	0	0	0	0	0	0	NA
LTS - DCP	0	11	93	0	0	0	0	NA
Building Rental	680	680	680	750	750	750	750	0.0%
Rental Expenses								
Equipment Rental	15,000	17,088	16,950	18,000	18,000	18,000	18,000	0.0%
Other Rents and Leases	6,729	5,750	7,184	5,760	5,760	5,760	5,760	0.0%

Winnebago County
Budget Detail - 2005
Sheriff
ALL

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Insurance								
Prop & Liab Insurance	15	150	90	0	0	0	0	NA
Claim Payments	0	0	16	0	0	0	0	NA
Operating Licenses & Fees	385	988	4,071	14,710	12,650	12,650	12,650	-14.0%
Other Sundry & Fixed Charges								
Operating Grants	69,800	72,146	64,800	64,000	64,000	64,000	64,000	0.0%
Other Miscellaneous	0	10	0	0	0	0	0	NA
Interfund Expenses								
Printing Supplies	5,259	6,042	6,828	6,100	0	0	0	0.0%
Print & Duplicate	9,806	9,558	21,163	11,400	18,150	18,150	18,150	59.2%
Postage and Box Rent	6,760	7,141	7,795	8,350	8,850	8,850	8,850	6.0%
Computer Software	0	0	0	200	300	300	300	50.0%
Medical Supplies	0	0	0	200	0	0	0	0.0%
Motor Fuel	0	15,844	0	0	0	0	0	NA
Medical and Dental	282,810	305,302	380,366	19,392	18,000	18,000	18,000	-7.2%
Equipment Repairs	7,788	7,980	8,796	4,323	8,000	8,000	8,000	85.1%
Data Processing	0	300	300	300	300	300	300	0.0%
Microfilming Services	0	2,053	0	2,000	2,000	2,000	2,000	0.0%
Prop. & Liab. Insurance	126,298	128,958	137,724	144,942	155,564	155,564	155,564	7.3%
Other Operating Expenses	<u>2,503,519</u>	<u>2,629,148</u>	<u>2,331,069</u>	<u>2,104,682</u>	<u>2,181,411</u>	<u>2,144,901</u>	<u>2,144,901</u>	<u>1.9%</u>
TOTAL EXPENSES	<u>12,471,986</u>	<u>13,776,602</u>	<u>14,989,639</u>	<u>15,493,385</u>	<u>16,351,442</u>	<u>16,287,472</u>	<u>16,287,472</u>	<u>5.1%</u>
LEVY BEFORE ADJUSTMENTS	<u>10,930,173</u>	<u>12,264,449</u>	<u>13,572,273</u>	<u>12,789,357</u>	<u>13,363,855</u>	<u>13,299,885</u>	<u>13,332,385</u>	<u>4.2%</u>

SHERIFF PROGRAM BUDGETS

COST CENTER NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2005	2004	2003	2005 OVER	2004 OVER
								ADOPTED	ADOPTED	ADOPTED	2004	2003
SHERIFF												
Administrative	110	1,846,949	200		312,464	2,159,613		2,159,613	1,513,657	1,461,346	42.7	3.6
Revenues	110						211,250	(211,250)	(7,250)	(7,250)	2813.8	0.0
Support Services	111	-	-	-	-	-		-	1,296,144	1,211,016	(100.0)	7.0
Revenues	111						-	-	(143,500)	(131,000)	(100.0)	9.5
Patrol	112	2,796,285	-	144,700	186,229	3,127,214		3,127,214	2,985,295	2,998,803	4.8	(0.5)
Revenues	112						78,800	(78,800)	(75,000)	(70,500)	5.1	6.4
Detective	113	561,920	-	13,117	110,800	685,837		685,837	625,315	635,973	9.7	(1.7)
Revenues	113						85,194	(85,194)	(32,000)	(32,000)	166.2	0.0
Community Services	114	155,966	-	-	10,725	166,691		166,691	218,463	226,367	(23.7)	(3.5)
Revenues	114						604	(604)	(604)	(1,500)	N/A	N/A
Reserves	115	59,587	150	-	6,450	66,187		66,187	66,287	70,222	(0.2)	(5.6)
Revenues	115						40,000	(40,000)	(36,500)	(45,500)	9.6	(19.8)
911	116	2,013,503	-	-	136,550	2,150,053		2,150,053	2,104,581	2,182,497	2.2	(3.6)
Revenues	116						-	-	-	-	N/A	N/A
Boat Patrol	117	48,567	-	-	17,785	66,352		66,352	62,566	70,302	6.1	(11.0)
Revenues	117						36,500	(36,500)	(36,000)	(31,000)	1.4	16.1
Snow Patrol	118	7,371	-	-	4,360	11,731		11,731	25,295	14,545	(53.6)	73.9
Revenues	118						10,500	(10,500)	(11,750)	(11,750)	(10.6)	0.0
Training	119	-	61,023	-	93,657	154,680		154,680	110,250	95,349	40.3	15.6
Revenues	119						80,600	(80,600)	(31,000)	(28,000)	160.0	10.7
Jail	120	6,357,928	1,750	73,555	1,265,881	7,699,114		7,699,114	6,485,532	5,963,118	18.7	8.8
Revenues	120						2,411,639	(2,411,639)	(2,330,424)	(1,224,980)	3.5	90.2
Grand Totals		13,848,076	63,123	231,372	2,144,901	16,287,472	2,955,087	13,332,385	12,789,357	13,346,058	4.2	(4.2)

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2005

<u>Department</u>	<u>Description</u>	<u>Quant</u>	<u>Special Equip (Note)</u>	<u>Other</u>	<u>Capital Outlay</u>
Sheriff -	15 Passenger van	1		18,308	18,308
Court Services	7 Passenger minivan	1		15,247	15,247
Patrol	Squad cars	5		118,050	118,050
	Command vehicle - Supervisor	1		26,650	26,650
Detective	Vehicle	1		13,117	13,117
Jail	Live Scan System	1		40,000	40,000
		10	-	231,372	231,372

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

JAIL IMPROVEMENTS FUND

2005 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:

We are including a transfer of \$200,000 to the debt service fund to pay some of the jail debt costs in 2005.

FUND BALANCE: Reconciliation of the budget operating results to the fund balance is as follows:

	<u>Jail Assessment</u>
Beginning fund balance 1/1/2005 Projected	162,293
Revenue budget 2005	200,000
Expense budget 2005	(245,650)
Tax levy 2005	-
Budgeted ending fund balance 12/31/2005	<u>116,643</u>

Financial Summary
Jail Improvements Fund

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	96,627	200,000	200,000	200,000	200,000
Labor	285	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	34,824	38,862	33,050	33,050	245,650
Total Expenditures	35,109	38,862	33,050	33,050	245,650
Levy Before Adjustments	(61,518)	(161,138)	(166,950)	(166,950)	45,650
Adjustments	61,518	161,138	166,950	166,950	(45,650)
Net Levy After Adjustments	-	-	-	-	-

Winnebago County
Budget Detail - 2005
Jail Improvements Fund
100 - 141

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Jail Assessments	191,775	195,526	174,034	200,000	200,000	200,000	200,000	0.0%
Fines & Fortetures	191,775	195,526	174,034	200,000	200,000	200,000	200,000	0.0%
TOTAL REVENUES	191,775	195,526	174,034	200,000	200,000	200,000	200,000	0.0%
Other Equipment	5,449	0	0	0	0	0	0	NA
Capital	5,449	0	0	0	0	0	0	NA
Office Expenses								
Subscriptions	0	0	0	0	0	1,000	1,000	NA
Operating Expenses								
Household Supplies	0	0	62	0	0	0	0	NA
Clothing & Uniforms	2,994	4,912	12,047	5,000	5,000	5,000	5,000	0.0%
Linen	2,979	992	1,492	15,000	15,000	15,000	15,000	0.0%
Dishes and Utensils	214	559	85	1,250	1,250	1,250	1,250	0.0%
Small Equipment	11,141	3,004	111,901	5,000	5,000	16,600	16,600	232.0%
Hygiene Supplies	0	0	1,719	2,000	2,000	2,000	2,000	0.0%
Repairs & Maintenance								
Maintenance - Buildings	0	3,592	0	0	0	0	0	NA
Contractual Services								
Equipment Repairs	221	0	0	0	0	0	0	NA
Other Contract Serv.	0	0	0	4,800	4,800	4,800	4,800	0.0%
Other Operating Transfers								
Other Transfers Out	0	300,000	155,000	0	0	200,000	200,000	NA
Other Operating Expenses	17,549	313,060	282,305	33,050	33,050	245,650	245,650	643.3%
TOTAL EXPENSES	22,998	313,060	282,305	33,050	33,050	245,650	245,650	643.3%
LEVY BEFORE ADJUSTMENTS	(168,777)	117,534	108,271	(166,950)	(166,950)	45,650	45,650	-127.3%

COUNTY CORONER

Department: 100-262 Fund: General Fund
2005 BUDGET NARRATIVE

DEPARTMENT HEAD:

Barry L. Busby

TELEPHONE: 236-4804

LOCATION:

Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54901

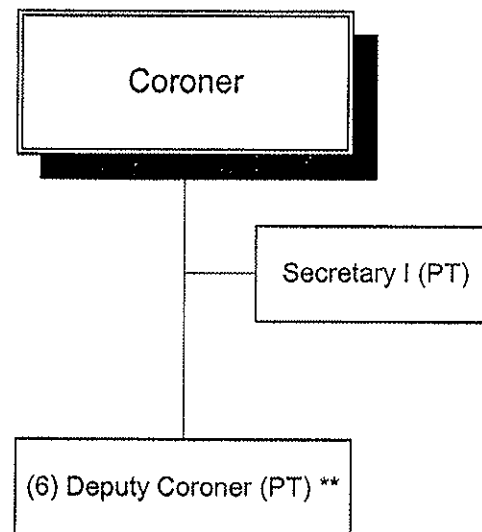
MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

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

CORONER



** Unclassified position

COUNTY CORONER

Department: 100-262 Fund: General Fund
2005 BUDGET NARRATIVE

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

TELEPHONE: 236-4804

2004 ACCOMPLISHMENTS:

1. Ongoing education for coroner and deputies with attendance at various seminars and training sessions.
2. Continued working with Community for Hope regarding risk, suicide and mental health awareness.
3. Continued presentations at area schools and for local groups who showed an interest.
4. Expanded our office area by obtaining the vacant Emergency Management office with Property Committee approval.
5. Worked with Facilities & Property Management to complete doorway between offices.
6. Obtained a second computer for the office.
7. Brought in a forensic pathologist from Florida who is willing to work in the Fox Valley area.
8. Was a leader in the state for procuring organs, tissue, and eyes.

2005 GOALS & OBJECTIVES:

1. To provide the highest standards of service to our community in the most respectful and cost-effective way.
2. To continue to improve the Winnebago County Coroner database.
3. To purchase digital camera equipment for the coroner and deputies.
4. Provide more in-depth training for deputies.

CORONER

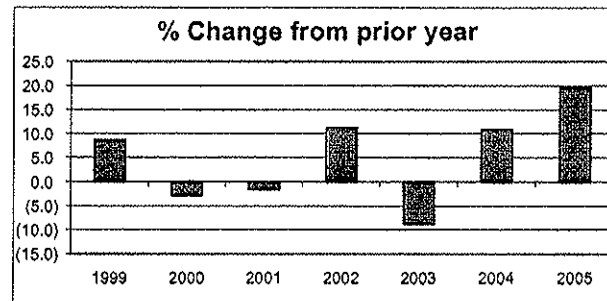
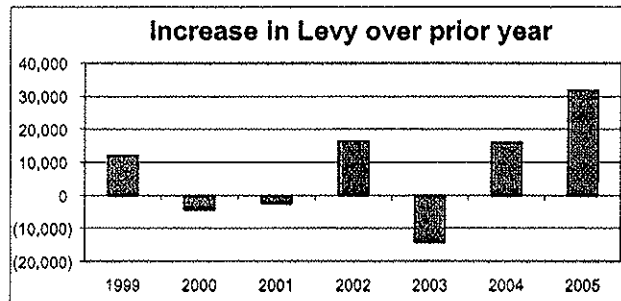
2005 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
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 2005.

COUNTY LEVY: The tax levy for 2005 is \$194,343, an increase of \$21,505 or 19.6% over 2004.



SIGNIFICANT CHANGES:

Overall, most of the increase in this department budget is attributable to the regular annual increases in pay and increasing benefit costs. Other changes in the budget are minor.

Revenues are being budgeted lower to be more in line with past history.

Expenses are budgeted at nearly the same level as 2004.

Financial Summary **Coroner**

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	16,732	41,000	45,200	45,200	51,750
Labor	69,212	137,410	135,574	119,074	141,128
Travel	2,650	4,200	5,200	4,200	4,200
Capital	-	-	-	-	-
Other Expenditures	51,042	68,390	114,465	84,465	100,765
Total Expenditures	122,903	210,000	255,239	207,739	246,093
Levy Before Adjustments	106,172	169,000	210,039	162,539	194,343
Adjustments	-	-	-	-	-
Net Levy After Adjustments	106,172	169,000	210,039	162,539	194,343

**Winnebago County
Budget Detail - 2005**

Coroner
100 - 262

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Fees And Costs	0	40,439	38,572	38,000	38,000	38,000	51,750	36.2%
Reimbursed Costs	28,455	6,942	150	7,200	0	0	0	0.0%
Public Services	28,455	47,382	38,722	45,200	38,000	38,000	51,750	14.5%
Fees and Costs	0	180	0	0	0	0	0	NA
Reimbursed Costs	961	780	425	0	0	0	0	NA
Interfund Revenues	961	960	425	0	0	0	0	NA
TOTAL REVENUES	29,416	48,342	39,147	45,200	38,000	38,000	51,750	14.5%
Regular Pay	71,246	67,191	64,006	63,670	66,951	66,951	66,951	5.2%
Other Personal Serv.	0	0	150	0	0	0	0	NA
Other Per Diem	5,280	29,225	47,190	30,000	48,000	30,000	48,000	60.0%
Wages	76,526	96,416	111,346	93,670	114,951	96,951	114,951	22.7%
Fringe Benefits	18,253	23,967	27,563	25,404	18,077	26,177	26,177	3.0%
Fringes	18,253	23,967	27,563	25,404	18,077	26,177	26,177	3.0%
Total Labor Costs	94,779	120,383	138,909	119,074	133,028	123,128	141,128	18.5%
Registration & Tuition	369	415	415	1,000	1,000	1,000	1,000	0.0%
Automobile Allowance	1,490	2,223	3,528	2,500	2,500	2,500	2,500	0.0%
Meals	124	91	0	200	200	200	200	0.0%
Lodging	489	310	108	500	500	500	500	0.0%
Other Travel Exp	27	15	0	0	0	0	0	NA
Travel	2,499	3,054	4,051	4,200	4,200	4,200	4,200	0.0%
Office Expenses								
Office Supplies	333	233	525	300	300	300	300	0.0%
Stationary and Forms	197	388	181	250	250	250	250	0.0%
Printing Supplies	0	0	0	50	50	50	50	0.0%
Postage and Box Rent	136	0	20	0	0	0	0	NA
Maps and Prints	0	120	0	0	0	0	0	NA
Computer Supplies	0	0	0	555	555	0	555	0.0%
Subscriptions	220	90	0	50	50	50	50	0.0%
Membership Dues	170	260	335	300	300	300	300	0.0%
Photo Processing	67	257	461	400	400	400	400	0.0%

Winnebago County
Budget Detail - 2005
Coroner
100 - 262

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Operating Expenses								
Telephone	8,063	9,929	10,521	8,000	8,000	8,000	8,000	0.0%
Clothing & Uniforms	180	467	400	400	700	400	700	75.0%
Professional Supplies	1,813	508	895	800	800	800	800	0.0%
Small Equipment	334	378	1,097	1,000	1,000	1,000	1,000	0.0%
Medical Supplies	1,695	1,680	1,049	2,000	2,000	2,000	2,000	0.0%
Investigation Expense	0	15	0	0	0	0	0	NA
Contractual Services								
Medical and Dental	15,655	12,158	14,777	16,000	16,000	16,000	16,000	0.0%
Vehicle Repairs	365	822	4,125	700	700	700	700	0.0%
Equipment Repairs	700	50	49	500	500	100	500	0.0%
Pathology Services	42,283	64,754	82,981	50,000	66,000	50,000	66,000	32.0%
Other Sundry & Fixed Charges								
Other Miscellaneous	10	0	0	0	0	0	0	NA
Interfund Expenses								
Printing Supplies	28	44	22	75	75	75	75	0.0%
Print & Duplicate	104	55	123	150	150	150	150	0.0%
Postage and Box Rent	170	184	199	250	250	250	250	0.0%
Motor Fuel	1,292	1,139	1,354	1,200	1,200	1,200	1,200	0.0%
Equipment Repairs	252	60	60	120	120	120	120	0.0%
Prop. & Liab. Insurance	0	1,423	1,416	1,365	1,365	1,365	1,365	0.0%
Other Operating Expenses	74,068	95,015	120,589	84,465	100,765	83,510	100,765	19.3%
TOTAL EXPENSES	171,345	218,452	263,549	207,739	237,993	210,838	246,093	18.5%
LEVY BEFORE ADJUSTMENTS	141,929	170,111	224,402	162,539	199,993	172,838	194,343	19.6%

EMERGENCY MANAGEMENT

Department: 100-160 Fund: General Fund
2005 BUDGET NARRATIVE

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

TELEPHONE: 236-7463

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

GENERAL Coordinate all efforts of municipalities in minimizing problems and effects of natural and manmade disasters and take steps to eliminate or lessen the impact of possible disaster.

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

OUTDOOR WARNING SIREN Provides advanced warning of severe weather to the public.

VOICE ALERT RECEIVERS Provides adequate warning to schools, hospitals and nursing homes.

DOPPLER RADAR - NEXRAD Provides advance warning of severe rain and snowstorms, flooding and tornadoes.

SHELTER Coordinate providing shelters for people and animals in the event of a large-scale 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.

SUPERFUND AMENDMENT REAUTHORIZATION ACT GRANT Provide funding for HAZMAT (Hazardous Materials) planning, training and equipment.

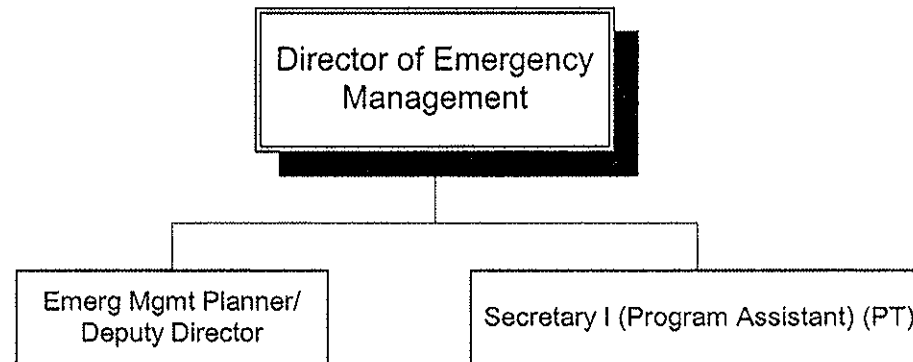
HOMELAND SECURITY PROGRAM EQUIPMENT GRANT To increase response capability of first responders, infrastructure security and continuity of government to lessen the effects of a WMD terrorist attack countywide.

WEAPONS OF MASS DESTRUCTION (WMD)/TERRORISM ASSESSMENTS & SUBSEQUENT WMD/TERRORISM PLAN DEVELOPMENT To prepare the County for antiterrorism planning and response.

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: 100-160 Fund: General Fund
2005 BUDGET NARRATIVE

DEPARTMENT HEAD: Donald W. Wilmot
LOCATION: Winnebago County
448 Algoma Blvd.
Oshkosh, WI 54901

TELEPHONE: 236-4894

2004 ACCOMPLISHMENTS:

1. Secured additional Homeland Security Equipment funds for Winnebago County. Purchased 1st Responder (Law Enforcement/Fire Services) mobile radio's. Provided security enhancement for four (4) communities.
2. Awaiting new guidance for "State Homeland Security Vulnerability Assessment and Terrorism Planning". Process completed.
3. Mobile Command Center upgrade, Communication capabilities, Fox Comm and ACU 1000.
4. Met or exceeded all Grant objectives and goals.
5. Purchased Homeland Security Equipment for countywide Law Enforcement, Fire Services and security enhancement for four (4) communities.
6. Countywide "Hazard Mitigation" planning process as evolved to the final stages of jurisdictional level approval and final State and Federal plan approval.
7. Successfully coordinated response and recovery to flood disaster # 156-DR-WI-NR02.
8. Successful grant application for HLS FY 2004 Equipment Grant of \$315,000.00.
9. Successfully implemented the Winnebago County "Continuity of Government Plan".
10. Replaced three (3) old sirens and installed one (1) new site at Fisk.

11. Upgraded Mobile Command Center communications capabilities to be compatible with Fox Comm and ACU 1000 mobile repeater. All accomplished through 100% grant money from Federal Homeland Security program.
12. Accomplished one (1) "Tabletop Exercise" and one (1) "Full Scale" exercise. Applied for and received \$25,594.00 exercise grant dollars to accomplish this.
13. Received "Full Scale" exercise credit from the State of Wisconsin resulting from the Flood Disaster.
14. Upgrade Amateur Radio and Hospital Communications capability.
15. Completed specialized training at the National Fire Academy in Emmitsburg, MD on "School Emergency Planning". Formed a partnership with Law Enforcement, Fire Services, Emergency Management and Schools. First the plan will be developed for the Oshkosh School District in FY 2005, then move to other communities in the county.

2005 GOALS & OBJECTIVES:

1. Continue to upgrade Mobile Command Center.
2. Identify new sources of Emergency Management and Domestic Preparedness and Homeland Security funding.
3. Complete another upgrade of County Emergency Operations Plan and distribute to emergency officials countywide in FY 2005.
4. Continue to upgrade web-site.
5. Complete countywide "All Hazards Mitigation" planning.
6. Assist public safety officials in coordinating a countywide effort in enhancing response capabilities with regards to the potential for Terrorist strikes.
7. Continue upgrading the siren system.
8. Continue the process of "School Emergency Planning".
9. Distribute U. S. Department of Transportation guidebooks to responders countywide.
10. Conduct two (2) "Tabletop" exercises.
11. Continue the process of "Continuity of Government" planning.

EMERGENCY MANAGEMENT

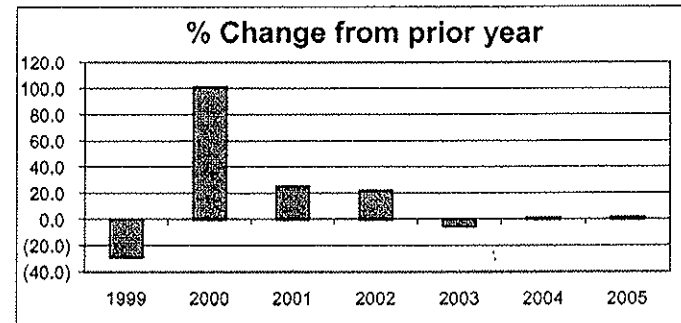
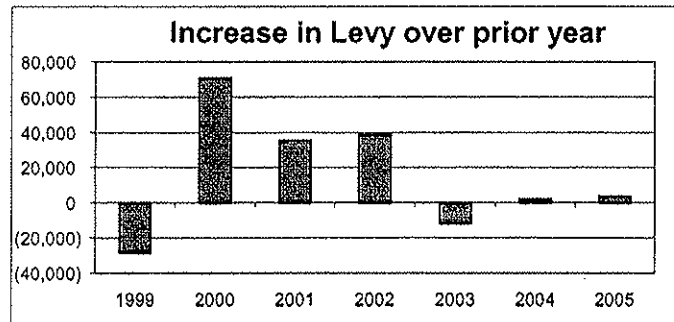
2005 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Full Time	0	0	0	0	1	2	2	2	2	2
Part Time	2	2	2	2	1	1	1	1	1	1
Total	2	2	2	2	2	3	3	3	3	3

There are no changes to the table of organization for 2005. During 2004 the part-time assistant planner went from 5 ½ hours to 6 ½ hours per day.

COUNTY LEVY: The tax levy for 2005 is \$208,813, an increase of \$3,455 or 1.7% over 2004.



SIGNIFICANT CHANGES:

Overall change to the tax levy is just 1.7% as noted above. Specific account changes are noted below:

REVENUES:

Grant revenue – generally it is anticipated that we will be applying for fewer terrorism grants in 2005.

EXPENSES:

Small equipment and grant expenses - will also be down resulting from not applying for as many grants.

Financial Summary **Emergency Management**

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	654,372	612,464	1,432,479	612,464	358,675
Labor	84,595	167,415	169,165	167,415	180,551
Travel	1,313	2,842	2,842	2,842	2,058
Capital	13,525	50,944	59,868	50,944	50,944
Other Expenditures	480,210	596,621	1,420,578	596,621	333,935
Total Expenditures	579,644	817,822	1,652,453	817,822	567,488
Levy Before Adjustments	(74,728)	205,358	219,974	205,358	208,813
Adjustments	-	-	-	-	-
Net Levy After Adjustments	(74,728)	205,358	219,974	205,358	208,813

Winnebago County
Budget Detail - 2005
Emergency Management
100 - 160

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Training Aids	0	4,033	0	0	0	0	0	NA
EMA Grant	13,171	19,960	(21,404)	83,709	43,500	43,500	43,500	-48.0%
EPCRA Grant	53,290	44,745	35,343	44,755	47,035	47,035	47,035	5.1%
Grants	0	20,000	204,626	474,000	268,140	268,140	268,140	-43.4%
WEM Grant	12,500	0	0	10,000	0	0	0	0.0%
Intergovernmental	78,960	88,738	218,565	612,464	358,675	358,675	358,675	-41.4%
Food Service	(242)	0	0	0	0	0	0	NA
Interfund Revenues	(242)	0	0	0	0	0	0	NA
TOTAL REVENUES	78,718	88,738	218,565	612,464	358,675	358,675	358,675	-41.4%
Regular Pay	93,423	99,558	114,055	117,335	124,042	124,042	124,042	5.7%
Overtime	340	0	0	0	857	857	857	NA
Other Per Diem	240	660	40	800	800	800	800	0.0%
Wages	94,003	100,218	114,095	118,135	125,699	125,699	125,699	6.4%
Fringe Benefits	30,260	38,043	48,432	49,280	54,852	54,852	54,852	11.3%
Fringes	30,260	38,043	48,432	49,280	54,852	54,852	54,852	11.3%
Total Labor Costs	124,263	138,261	162,527	167,415	180,551	180,551	180,551	7.8%
Registration & Tuition	1,100	780	385	915	420	420	420	-54.1%
Automobile Allowance	1,273	1,171	649	400	488	488	488	22.0%
Commercial Travel	0	0	0	500	0	0	0	0.0%
Meals	906	356	317	357	722	722	722	102.2%
Lodging	674	430	83	620	378	378	378	-39.0%
Other Travel Exp	10	0	5	50	50	50	50	0.0%
Travel	3,963	2,736	1,440	2,842	2,058	2,058	2,058	-27.6%
Other Equipment	47,938	58,517	23,890	50,944	50,944	50,944	50,944	0.0%
Capital	47,938	58,517	23,890	50,944	50,944	50,944	50,944	0.0%
Office Expenses								
Office Supplies	1,015	1,827	1,108	850	600	600	600	-29.4%
Stationery and Forms	130	77	144	100	100	100	100	0.0%
Printing Supplies	35	0	(29)	0	150	150	150	NA
Print & Duplicate	5	0	22,499	0	0	0	0	NA

**Winnebago County
Budget Detail - 2005
Emergency Management
100 - 160**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Postage and Box Rent	23	24	0	25	150	50	50	100.0%
Computer Software	1,484	0	0	800	400	400	400	-50.0%
Subscriptions	505	505	535	600	400	400	400	-33.3%
Membership Dues	35	60	45	70	70	70	70	0.0%
Publish Legal Notices	249	174	149	225	225	225	225	0.0%
Operating Expenses								
Telephone	8,787	6,827	8,567	7,000	8,000	8,000	8,000	14.3%
Household Supplies	58	0	24	0	0	0	0	NA
Clothing & Uniforms	163	0	0	0	0	0	0	NA
Food	185	1,006	609	500	500	500	500	0.0%
Small Equipment	4,213	18,420	128,335	474,000	268,140	228,640	228,640	-51.8%
Medical Supplies	0	0	0	0	0	42,000	42,000	NA
Other Operating Supplies	2,325	0	7	300	300	300	300	0.0%
Repairs & Maintenance								
Maintenance - Buildings	0	0	652	0	0	0	0	NA
Maintenance - Equipment	183	23	56	400	600	600	600	50.0%
Maintenance-Vehicles	238	0	517	300	500	500	500	66.7%
Repair & Maintenance Supplies	165	165	0	0	0	0	0	NA
Maintenance Supplies								
Other Elect. Products	109	0	283	250	0	0	0	0.0%
Motor Fuel	0	39	5	100	100	100	100	0.0%
Tires & Batteries	51	0	0	0	0	0	0	NA
Utilities								
Power and Light	1,292	3,212	1,751	2,500	2,500	2,500	2,500	0.0%
Water and Sewer	31	0	146	0	0	0	0	NA
Contractual Services								
Vehicle Repairs	50	0	0	300	300	300	300	0.0%
Equipment Repairs	24,502	20,062	16,837	20,000	10,000	10,000	10,000	-50.0%
Data Processing	3,600	3,900	4,095	4,100	4,800	4,800	4,800	17.1%
Professional Service	8,927	3,487	66,495	55,500	10,000	10,000	10,000	-82.0%
Other Sundry & Fixed Charges								
Operating Grants	18,561	18,780	56,530	16,000	16,000	16,000	16,000	0.0%
Spec Service Awards	138	0	0	0	0	0	0	NA
Procurement Card Expense	0	0	0	0	10	10	10	NA
Interfund Expenses								
Printing Supplies	160	121	147	100	0	0	0	0.0%
Print & Duplicate	0	294	448	500	500	500	500	0.0%
Postage and Box Rent	1,009	607	839	1,000	1,000	1,000	1,000	0.0%
Small Equipment	0	0	0	5,100	2,500	0	0	0.0%
Maintenance Vehicles	38	993	800	800	800	800	800	0.0%

Winnebago County
Budget Detail - 2005
Emergency Management
100 - 160

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED to BUDGET	% Change From 2004 Adopted to 2005 Adopted
Motor Fuel	1,512	1,171	1,530	1,000	1,200	1,200	1,200	20.0%
Lubricants	0	29	34	50	50	50	50	0.0%
Vehicle Repairs	0	0	0	300	300	300	300	0.0%
Equipment Repairs	1,359	528	528	363	400	400	400	10.2%
Data Processing	0	0	0	0	500	500	500	NA
Prop. & Liab. Insurance	3,338	3,199	3,492	3,488	2,940	2,940	2,940	-15.7%
Other Operating Expenses	84,474	85,530	317,178	596,621	334,035	333,935	333,935	-44.0%
TOTAL EXPENSES	260,639	285,045	505,034	817,822	567,588	567,488	567,488	-30.6%
LEVY BEFORE ADJUSTMENTS	181,921	196,307	286,469	205,358	208,913	208,813	208,813	1.7%

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2005

<u>Department</u>	<u>Description</u>	<u>Quant</u>	<u>Special Equip (Note)</u>	<u>Other</u>	<u>Capital Outlay</u>
Emergency Management	Rotating siren w/pole	2		28,872	28,872
	Rotating siren w/pole	2		22,072	22,072
		4	-	50,944	50,944

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

SUMMARY BY DIVISION

TRANSPORTATION	<u>Expenses</u>	<u>Revenues</u>	<u>Adjustments</u>	<u>Levy</u>
Airport	\$ 2,428,071	\$ 869,447	\$ (1,037,725)	\$ 520,899
Highway Department	11,523,541	10,809,014	(714,527)	-
County Road Maintenance	3,439,388	2,993,974	-	445,414
Underground Storage Tanks	<u>10,000</u>	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>
	<u>\$ 17,401,000</u>	<u>\$ 14,677,435</u>	<u>\$ (1,757,252)</u>	<u>\$ 966,313</u>

AIRPORT

Department: 510-XXX Fund: Airport Fund
2005 BUDGET NARRATIVE

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

TELEPHONE: 424-7777

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

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

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

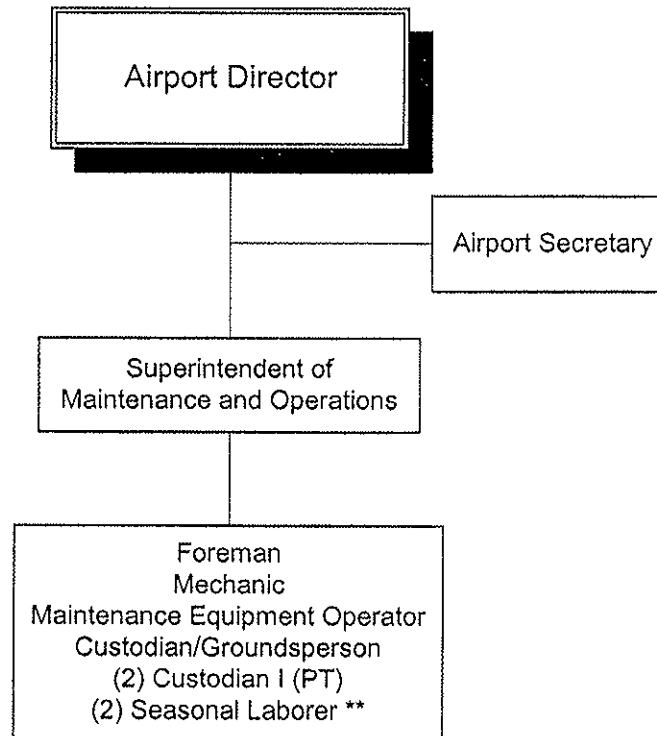
MAINTENANCE SHOP Perform routine, preventative, and repair maintenance on the airport's fleet of grass mowers, snow plows and blowers, trucks, and other specialized equipment.

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

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

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

AIRPORT



** Unclassified position

AIRPORT

Department: 510-XXX Fund: Airport
2005 BUDGET NARRATIVE

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

TELEPHONE: 424-7777

2004 ACCOMPLISHMENTS:

1. Three private hangars were constructed including a doctor's office/hangar complex, Wings as Eagles Hangar, and a fourth hangar for Sonex.
2. Wittman Airport secured a \$200,000 grant from Homeland Security for security enhancements on the Airport.
3. The Minimum Standards for Commercial Tenants at Wittman Airport were updated, as well as the Rules and Regulations.
4. Site preparation began for the new air traffic control tower. The new tower will continue to provide safe aircraft operations and better accommodate the Experimental Aircraft Association Convention (AirVenture).

2005 GOALS & OBJECTIVES:

1. Continue to reduce expenses and increase revenues to move Wittman airport toward a more self-sustaining financial position.
2. Continue to operate the Airport in a safe manner while complying with budget reductions and directives.
3. Maximize the use of Federal and State Monies for development to put Wittman Airport in the best financially competitive position.
4. Complete construction of a new Air Traffic Control Tower.

AIRPORT

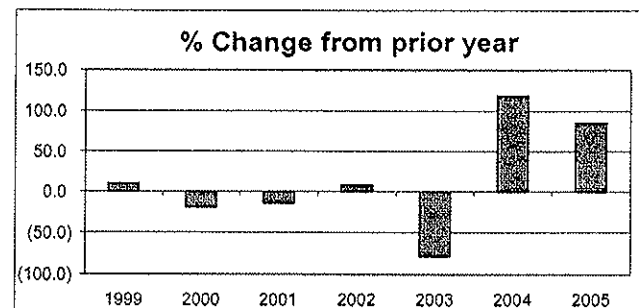
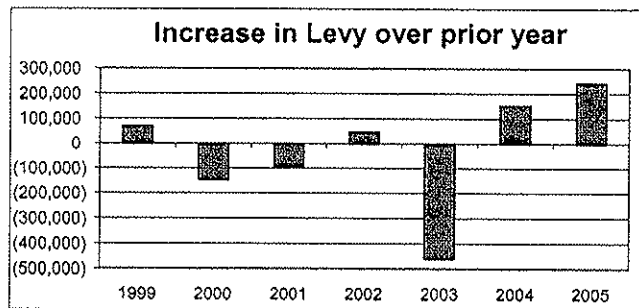
2005 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Full Time	10	9	9	7	7	7	7	7	7	7
Part Time	3	4	4	4	4	4	4	4	4	2
Total	13	13	13	11	11	11	11	11	11	9

A part-time Clerk Typist I and a part-time Custodian I have been eliminated from the 2005 budget. The approximate wage and fringe savings from these elimination's are \$26,000.

COUNTY LEVY: The tax levy for 2005 is \$520,899, an increase of \$239,495 or 85.1% above 2004. The reason for the increase is that we were able to apply \$300,000 of Airport reserves to reduce the 2004 tax levy. Without the reserves being applied, the levy would have been down \$60,505 or 10.4%.



SIGNIFICANT CHANGES:**OVERALL:**

The primary increase in levy is because in 2004 we applied \$300,000 of working capital reserves to levy reduction. The 2005 budget would still reflect a decrease in levy of \$60,505 if it weren't for this offset (as mentioned above). Labor costs will decrease due to the elimination of two positions as well as the lower Director's pay. The past director (who was at the top of the pay scale) left the position and was replaced with a new director who is at the lower end.

More money will be spent to promote the facility in 2005 and more will be spent on maintenance of the buildings and grounds. Much of these needed repairs and maintenance costs have been deferred the past few years.

Explanations related to specific line items follows:

REVENUE:

Land and building rental – revenue will be about \$20,000 and \$30,000 respectively because of higher rental rates.

EXPENSE:

Labor – costs will be lower due to reduced staffing costs and position elimination's.

Grounds maintenance and building repairs – will be down in 2005 due to fewer projects being done.

Water and sewer – is up because of the City of Oshkosh storm water charge that was put into effect during the fourth quarter of 2003. It was difficult to estimate this cost in 2004, the first year of the new charge.

Grounds repairs and building repairs – accounts are up quite a bit due to the need to catch up on much deferred maintenance to the buildings and grounds.

Debt principal and interest – costs will be up due to repayment of pension past service liability. Debt was taken on to refinance the cost of this liability, which we owed to the state and were paying interest at the rate of 8%. Part of this is offset by lower fringe benefit rates. The past service liability payments were charged to fringe benefits when we were paying this to the state.

Financial Summary
Airport Fund

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	404,439	792,648	993,148	793,148	869,447
Labor	232,706	539,669	539,669	539,669	499,942
Travel	-	1,630	3,590	3,590	2,020
Capital	-	185,000	558,410	185,000	160,000
Other Expenditures	715,520	1,818,721	1,696,224	1,691,238	1,766,109
Total Expenditures	948,226	2,545,020	2,797,893	2,419,497	2,428,071
Levy Before Adjustments	543,786	1,752,372	1,804,745	1,626,349	1,558,624
Adjustments	(672,473)	(1,344,945)	(1,344,945)	(1,344,945)	(1,037,725)
Net Levy After Adjustments	(128,687)	407,427	459,800	281,404	520,899

**Winnebago County
Budget Detail - 2005
Airport Fund
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2003 Adopted to 2004 Adopted
Rental Revenues	25,875	27,465	24,473	25,000	25,000	25,000	25,000	0.0%
Airport Landing Fees	9,738	11,235	697	1,000	500	500	500	-50.0%
Fuel Flowage Fee	34,226	39,178	48,174	37,000	37,000	37,000	37,000	0.0%
Land Rental - Airport	224,320	298,994	306,674	309,883	328,335	328,335	328,335	6.0%
Building Rental - Airport	342,239	361,463	260,782	252,265	282,612	282,612	282,612	12.0%
Public Services	636,397	738,335	640,800	625,148	673,447	673,447	673,447	7.7%
Interest-Investments	0	0	23	0	0	0	0	NA
Interest on Investments	0	0	23	0	0	0	0	NA
Rental - Building	618	1,170	990	0	0	0	0	NA
Sale of Scrap	216	114	630	0	0	0	0	NA
Contributions	40,000	40,000	40,000	40,000	40,000	40,000	40,000	0.0%
Other Miscellaneous Revenues	2,026	3,516	5,572	0	0	0	0	NA
Miscellaneous Revenues	42,859	44,801	47,191	40,000	40,000	40,000	40,000	0.0%
Capital Contributions	0	171,725	0	128,000	156,000	156,000	156,000	21.9%
Other Financing Sources	0	171,725	0	128,000	156,000	156,000	156,000	21.9%
Other Transfers In	0	0	28,000	0	0	0	0	NA
Other Operating Transfers	0	0	28,000	0	0	0	0	NA
TOTAL REVENUES	679,257	954,860	716,014	793,148	869,447	869,447	869,447	9.6%
Regular Pay	322,268	350,087	361,180	369,388	347,969	347,969	347,969	-5.8%
Overtime	5,257	6,894	2,713	10,122	5,820	5,820	5,820	-42.5%
Wages	327,526	356,981	363,893	379,510	353,789	353,789	353,789	-6.8%
Fringe Benefits	110,854	136,093	142,788	160,159	146,153	146,153	146,153	-8.7%
Compensated Absences	5,711	13,377	(13,204)	0	0	0	0	NA
Fringe Benefits - Other	0	0	51,070	0	0	0	0	NA
Fringes	116,565	149,470	180,654	160,159	146,153	146,153	146,153	-8.7%
Total Labor Costs	444,091	506,450	544,547	539,669	499,942	499,942	499,942	-7.4%
Registration & Tuition	625	790	60	1,230	650	650	650	-47.2%
Commercial Travel	332	654	487	50	400	400	400	700.0%
Meals	139	252	55	460	220	220	220	-52.2%
Lodging	850	1,104	178	1,400	600	600	600	-57.1%
Other Travel Exp	61	68	9	450	150	150	150	-66.7%
Travel	2,008	2,867	788	3,590	2,020	2,020	2,020	-43.7%

Winnebago County
Budget Detail - 2005
Airport Fund
ALL

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2003 Adopted to 2004 Adopted
Buildings	0	586	0	0	0	0	0	NA
Other Improvements	94,250	29,500	36,333	160,000	160,000	160,000	160,000	0.0%
Other Equipment	62,910	51,037	36,728	25,000	0	0	0	0.0%
General Construction	68,483	0	0	0	0	0	0	NA
Capital	225,643	81,122	73,061	185,000	160,000	160,000	160,000	-13.5%
Office Expenses								
Office Supplies	631	385	345	750	750	500	500	-33.3%
Stationery and Forms	223	58	157	500	500	500	500	0.0%
Print & Duplicate	2	0	0	50	0	0	0	0.0%
Postage and Box Rent	539	(161)	0	0	0	0	0	NA
Computer Supplies	93	0	0	100	100	100	100	0.0%
Computer Software	120	804	0	600	0	0	0	0.0%
Advertising	224	586	68	400	600	600	600	50.0%
Subscriptions	899	15	477	600	0	0	0	0.0%
Membership Dues	470	485	450	500	225	225	225	-55.0%
Promotions-Airport	76,265	61,099	33,295	20,000	50,000	50,000	50,000	150.0%
Operating Expenses								
Telephone	15,200	13,369	11,964	15,000	15,000	15,000	15,000	0.0%
Small Equipment	5,477	5,279	4,592	7,875	8,800	8,800	8,800	11.7%
Legal Fees	0	0	215	0	0	0	0	NA
Other Operating Supplies	9,569	7,223	12,764	6,130	7,450	7,450	7,450	21.5%
Repairs & Maintenance								
Maintenance - Buildings	9,182	9,107	7,735	11,275	11,275	10,000	10,000	-11.3%
Maintenance - Grounds	24,146	43,415	19,094	26,000	26,000	26,000	26,000	0.0%
Maintenance - Equipment	1,862	2,156	11,012	3,250	3,000	3,000	3,000	-7.7%
Maintenance-Vehicles	25,170	17,262	20,837	33,500	33,500	33,500	33,500	0.0%
Other Maint. Supplies	(801)	506	(1,274)	0	0	0	0	NA
Maintenance Supplies								
Motor Fuel	11,986	8,216	9,582	12,000	12,000	12,000	12,000	0.0%
Utilities								
Heat	45,796	39,328	53,787	50,800	55,300	55,300	55,300	8.9%
Power and Light	67,007	71,553	78,082	73,600	77,600	77,600	77,600	5.4%
Water and Sewer	5,727	7,075	35,227	8,200	71,518	71,518	71,518	772.2%
Refuse Collection	2,477	2,155	1,881	2,200	2,100	2,100	2,100	-4.5%
Contractual Services								
Medical and Dental	316	532	356	600	600	600	600	0.0%
Pest Extermination	180	264	192	200	200	200	200	0.0%
Other Repair & Maint.-Streets	0	1,347	0	0	0	0	0	NA
Vehicle Repairs	10,116	7,023	11,670	16,500	12,500	12,500	12,500	-24.2%
Equipment Repairs	17,063	58,750	123,126	16,100	15,600	15,600	15,600	-3.1%
Grounds Maintenance	15,346	21,268	70,082	179,700	142,700	142,700	142,700	-20.6%

**Winnebago County
Budget Detail - 2005
Airport Fund
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2003 Adopted to 2004 Adopted
Building Repairs	47,363	7,148	7,312	36,000	24,150	24,150	24,150	-32.9%
Architect & Engineer	18,140	13,698	13,804	27,500	27,500	27,500	27,500	0.0%
Rental Expenses								
Equipment Rental	751	85	0	0	0	0	0	NA
Insurance								
Prop & Liab Insurance	0	0	15	0	0	0	0	NA
Operating Licenses & Fees	105	70	90	225	170	170	170	-24.4%
Depreciation & Amortization								
Depreciation Expense	1,230,113	1,214,030	1,053,389	1,044,945	1,037,725	1,037,725	1,037,725	-0.7%
Depr-Contributed Assets	(881,546)	(887,560)	0	0	0	0	0	NA
Other Sundry & Fixed Charges								
Bad Debts Expense	0	1,699	(1,684)	0	0	0	0	NA
Taxes & Assessments	682	460	460	500	500	500	500	0.0%
Debt Services								
Debt Principal Payments	0	0	0	3,346	38,092	38,092	38,092	1038.4%
Debt Interest Payments	0	0	15,004	77	6,205	6,205	6,205	7958.4%
Interfund Expenses								
Printing Supplies	95	135	141	150	150	150	150	0.0%
Print & Duplicate	32	0	238	625	300	300	300	-52.0%
Postage and Box Rent	0	420	557	500	500	500	500	0.0%
Refuse Collection	0	0	342	0	0	0	0	NA
Equipment Repairs	708	420	420	231	198	198	198	-14.3%
Grounds Maintenance	742	1,812	383	2,300	2,300	2,300	2,300	0.0%
Professional Services	0	2,465	(3,612)	0	0	0	0	NA
Prop. & Liab. Insurance	51,705	51,745	74,688	80,544	76,775	76,775	76,775	-4.7%
Interest Expense								
Interest Expense	7,545	7,644	0	7,865	5,751	5,751	5,751	-26.9%
Other Uses of Funds								
Loss on Sale of Assets	66,673	0	0	0	0	0	0	NA
Other Operating Expenses	888,390	793,371	1,667,259	1,691,238	1,767,634	1,766,109	1,766,109	4.4%
TOTAL EXPENSES	1,560,131	1,383,811	2,285,655	2,419,497	2,429,596	2,428,071	2,428,071	0.4%
LEVY BEFORE ADJUSTMENTS	880,874	428,950	1,569,641	1,626,349	1,560,149	1,558,624	1,558,624	-4.2%

AIRPORT PROGRAM BUDGETS

COST CENTER NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2005	2004	2003	2005 OVER	2004 OVER
								ADOPTED	ADOPTED	ADOPTED	2004	2003
AIRPORT							869,447	(869,447)	(793,148)	(677,768)	9.6	17.0
Administration	771	499,942	2,020	-	1,260,541	1,762,503		1,762,503	1,747,992	1,077,341	0.8	62.3
Field Maintenance	772	-	-	-	244,670	244,670		244,670	278,800	139,150	(12.2)	100.4
Maintenance Shop	773	-	-	-	26,094	26,094		26,094	23,425	22,200	11.4	5.5
Fire Station	774	-	-	-	25,025	25,025		25,025	25,825	25,025	(3.1)	3.2
Tower	775	-	-	-	12,060	12,060		12,060	11,640	12,640	3.6	(7.9)
Terminal Building	776	-	-	-	154,769	154,769		154,769	94,240	99,940	64.2	(5.7)
West Terminal Wing	777	-	-	-	19,450	19,450		19,450	19,075	19,575	2.0	(2.6)
Other Buildings	778	-	-	-	23,500	23,500		23,500	33,500	33,500	(29.9)	0.0
Unclassified	779	-	-	160,000	-	160,000		160,000	185,000	168,400	(13.5)	9.9
Grand Totals		<u>499,942</u>	<u>2,020</u>	<u>160,000</u>	<u>1,766,109</u>	<u>2,428,071</u>	<u>869,447</u>	1,558,624	1,626,349	920,003	(4.2)	76.8
Depreciation Expense								(1,037,725)	(1,044,945)	(291,318)		
Reserves applied								-	(300,000)	(500,000)	(100.0)	(40.0)
(Income)/Loss on cash flow basis								<u>520,899</u>	<u>281,404</u>	<u>128,685</u>	85.1	118.7

WINNEBAGO COUNTY

CAPITAL OUTLAY - 2005

<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		160,000	160,000

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

HIGHWAY DEPARTMENT

Department: 610-XXX Fund: Highway
2005 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 system of transportation to the motoring public of Winnebago County, through cost effective maintenance, repair and construction of all County Trunk Highways.

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.

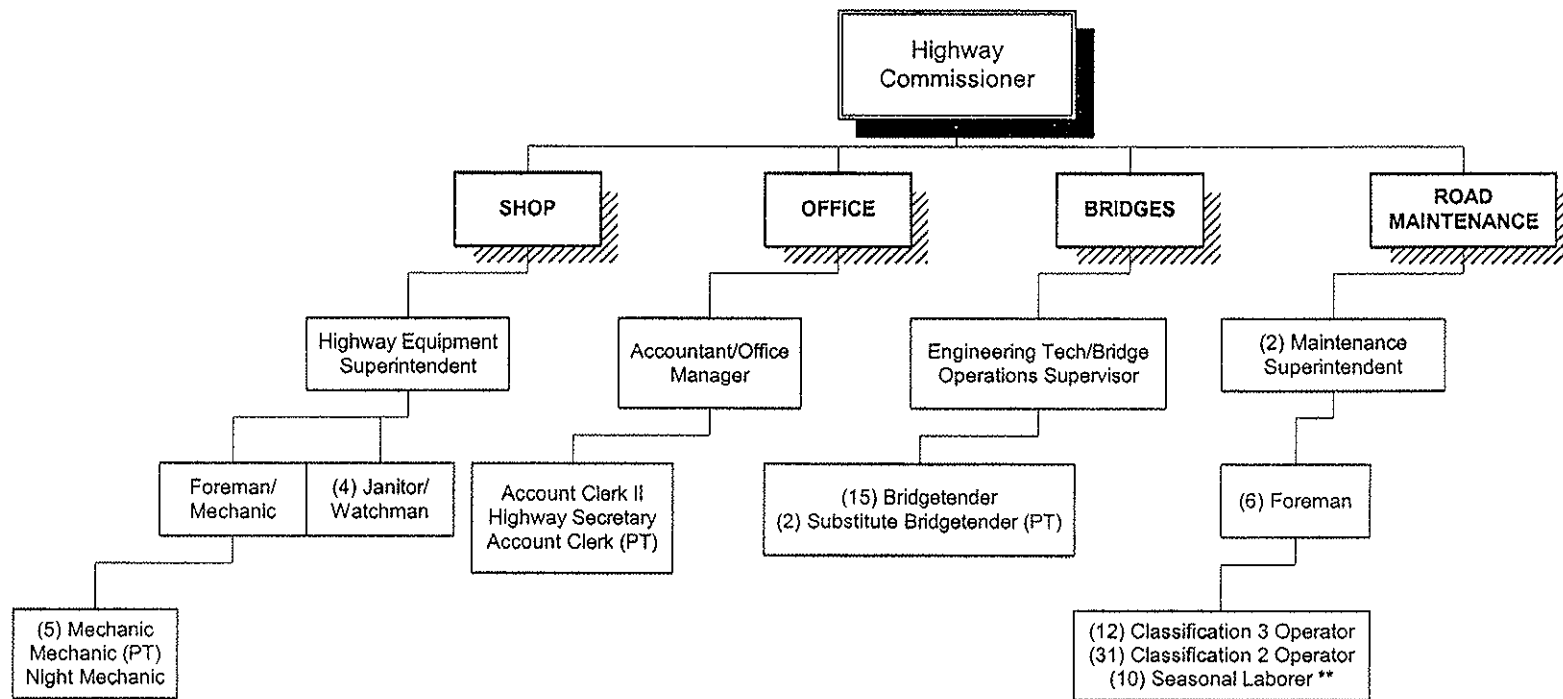
STATE ROAD MAINTENANCE Provides winter, routine, special road maintenance and assists with construction projects. Work with the Wisconsin Department of Transportation in maintaining the State Trunk Highway System. Activities include routine maintenance, winter maintenance, construction projects and emergency 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
2005 BUDGET NARRATIVE

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

TELEPHONE: 232-1700

2004 ACCOMPLISHMENTS:

1. Completed the final design and right of way acquisition for the CTH A reconstruction project from CTH Y to Indian Point Road in the Town of Oshkosh. The project is scheduled for construction in 2005.
2. Completed the pavement rehabilitation and drainage improvements on CTH S from Ryf Road to STH 116.
3. Completed the building addition to the main shop in Oshkosh April of 2004 and disposed of the Omro Satellite Shop property.
4. Completed the CTH E (Witzel Ave) project from USH 41 in the City of Oshkosh to Oakwood Road.
5. Continued to work on the Comprehensive Transportation Plan for Winnebago County.

2005 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 with the most current standards, methods, materials and technology available.
2. Reconstruct CTH A from CTH Y to Indian Point Road.
3. Continue the design process for the replacement of the Arrowhead River Bridge on CTH M in the Town of Winneconne.
4. Upgrade CTH H from STH 76 to STH 110/45. Rehabilitate the existing pavement and construct a new bridge east of CTH T.
5. Continue the design process for rehabilitation of the Rat River Bridge on CTH M in the Town of Winchester.

HIGHWAY

2005 BUDGET NARRATIVE HIGHLIGHTS

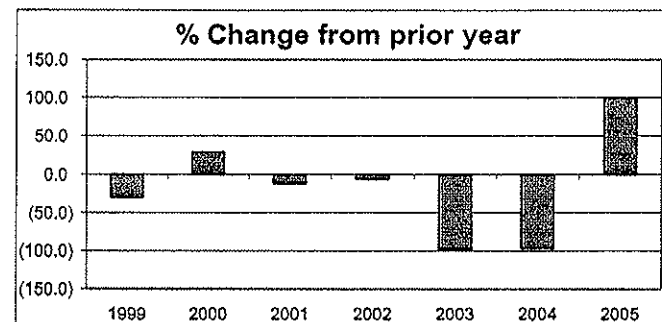
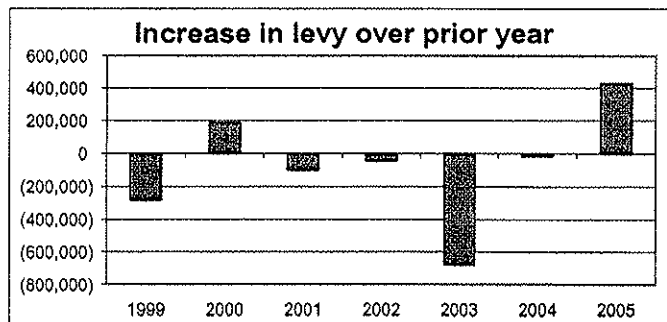
DEPARTMENT STAFFING:

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Full Time	92	92	89	89	90	83	83	83	83	83
Part Time	0	0	2	3	3	4	4	4	4	4
Total	92	92	91	92	93	87	87	87	87	87

There are no new positions in the 2005 budget.

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 2005 tax levy in the General Fund for County Road Maintenance is \$432,184, an increase of \$431,650 from 2004.



SIGNIFICANT CHANGES:**HIGHWAY DEPARTMENT:**

Highway services revenue and the corresponding road maintenance expense accounts have increased this year due to the highway fund receiving 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 \$1,923,610. Wages and fringes increased about 5% due to normal yearly increases in wages and fringes. Also, capital outlay has increased by \$277,500 due to more pieces of equipment being purchased in 2005.

The Highway Department will be transferring \$150,000 of fund reserves to the County Road Maintenance Department to offset levy in this area.

COUNTY ROAD MAINTENANCE (General Fund):

The increase in levy of \$445,414 is mostly due to two things:

- ☐ Transportation aids revenue was over estimated for 2004. The resulting decrease for 2005 accounts for \$254,000 of the levy increase.
- ☐ Other State Highway Grants will be down because of less qualifying road maintenance projects. This accounts for \$143,000 of the levy increase.

Other line item changes are minor.

Financial Summary **Highway Fund**

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	3,922,384	9,408,529	9,188,037	8,988,951	10,809,014
Labor	2,083,364	4,840,688	4,927,778	4,927,778	5,178,885
Travel	8,826	14,090	12,780	12,780	13,505
Capital	381,751	703,019	1,109,070	661,000	938,500
Other Expenditures	2,302,753	5,231,503	4,561,425	4,500,492	5,392,651
Total Expenditures	4,776,694	10,789,300	10,611,053	10,102,050	11,523,541
Levy Before Adjustments	854,310	1,380,771	1,423,016	1,113,099	714,527
Adjustments	(854,310)	(1,380,771)	(1,423,016)	(1,113,099)	(714,527)
Net Levy After Adjustments	-	-	-	-	-

**Winnebago County
Budget Detail - 2005
Highway Fund
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2003 Adopted to 2004 Adopted
Other State Highway Grants	0	60,000	0	0	0	0	0	NA
Intergovernmental	0	60,000	0	0	0	0	0	NA
Permit Fees	16,357	15,144	16,518	18,000	18,000	18,000	18,000	0.0%
Licenses & Permits	16,357	15,144	16,518	18,000	18,000	18,000	18,000	0.0%
Highway Services	2,801	346	441	8,500	7,625	7,625	7,625	-10.3%
Forms, Copies, Etc.	37	37	26	35	35	35	35	0.0%
Public Services	2,838	383	467	8,535	7,660	7,660	7,660	-10.3%
Hwy Maint-State	1,672,748	2,055,361	2,038,695	2,650,090	2,614,385	2,614,385	2,614,385	-1.3%
Hwy Maint-Municipal	2,033,695	1,920,247	1,904,708	2,290,470	2,304,635	2,304,635	2,304,635	0.6%
Hwy Non-Road Related Revenues	131,849	146,311	221,934	275,682	235,480	235,480	235,480	-14.6%
Hwy-Health Agency Revenues	30,255	19,395	81,860	14,250	23,950	23,950	23,950	68.1%
Hwy-Culture, Rec & Ed Revenues	10,063	845	677	1,040	1,045	1,045	1,045	0.5%
Hwy-Conservation & Dev Revenue	22,566	5,524	465	5,200	5,225	5,225	5,225	0.5%
Intergovernmental Services	3,901,176	4,147,682	4,248,339	5,236,732	5,184,720	5,184,720	5,184,720	-1.0%
Hwy Maint. - Municipal	5,864	0	0	22,235	21,325	21,325	21,325	-4.1%
Highway Services	3,156,141	3,332,823	3,791,786	3,572,249	5,495,859	5,495,859	5,495,859	53.8%
Interfund Revenues	3,162,005	3,332,823	3,791,786	3,594,484	5,517,184	5,517,184	5,517,184	53.5%
Interest-Investments	185,322	95,094	52,178	100,000	100,000	50,000	50,000	-50.0%
Interest on Investments	185,322	95,094	52,178	100,000	100,000	50,000	50,000	-50.0%
Sale of Scrap	1,690	909	2,733	1,200	1,450	1,450	1,450	20.8%
Insurance Recoveries	135,380	0	0	0	0	0	0	NA
Other Miscellaneous Revenues	9,841	33,037	26,613	30,000	30,000	30,000	30,000	0.0%
Miscellaneous Revenues	146,911	33,946	29,346	31,200	31,450	31,450	31,450	0.8%
Gain - Sale of Assets	0	0	9,000	0	0	0	0	NA
Other Financing Sources	0	0	9,000	0	0	0	0	NA
TOTAL REVENUES	7,414,609	7,685,072	8,147,634	8,988,951	10,859,014	10,809,014	10,809,014	20.2%
Regular Pay	2,607,348	2,785,877	2,746,521	3,147,250	3,235,200	3,235,200	3,235,200	2.8%
Overtime	141,508	127,500	123,019	210,000	209,600	209,600	209,600	-0.2%
Wages	2,748,856	2,913,377	2,869,541	3,357,250	3,444,800	3,444,800	3,444,800	2.6%

**Winnebago County
Budget Detail - 2005
Highway Fund
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2003 Adopted to 2004 Adopted
Fringe Benefits	1,241,542	1,403,458	1,473,413	1,570,528	1,734,085	1,734,085	1,734,085	10.4%
Fringe Benefits - Other	0	0	439,068	0	0	0	0	NA
Fringes	1,241,542	1,403,458	1,912,481	1,570,528	1,734,085	1,734,085	1,734,085	10.4%
Total Labor Costs	3,990,398	4,316,835	4,782,022	4,927,778	5,178,885	5,178,885	5,178,885	5.1%
Registration & Tuition	4,341	883	4,790	4,830	5,630	5,630	5,630	16.6%
Automobile Allowance	745	452	429	725	725	725	725	0.0%
Meals	1,329	763	559	1,875	1,875	1,875	1,875	0.0%
Lodging	3,832	1,686	1,718	5,150	5,175	5,175	5,175	0.5%
Other Travel Exp	47	10	10	200	100	100	100	-50.0%
Travel	10,294	3,793	7,507	12,780	13,505	13,505	13,505	5.7%
Buildings	0	0	493,846	0	0	0	0	NA
Other Equipment	681,006	1,004,786	1,081,349	661,000	938,500	938,500	938,500	42.0%
Architect and Design	65,310	24,441	30,064	0	0	0	0	NA
Engineer & Consult.	0	0	10,914	0	0	0	0	NA
Capital	746,317	1,029,227	1,616,172	661,000	938,500	938,500	938,500	42.0%
Office Expenses								
Office Supplies	2,135	2,498	2,423	3,200	3,200	3,200	3,200	0.0%
Printing Supplies	0	0	0	100	300	300	300	200.0%
Print & Duplicate	754	152	510	1,400	1,250	1,250	1,250	-10.7%
Postage and Box Rent	304	269	198	300	300	300	300	0.0%
Computer Supplies	171	0	355	900	650	650	650	-27.8%
Advertising	617	912	481	1,025	1,025	1,025	1,025	0.0%
Subscriptions	444	539	341	750	600	600	600	-20.0%
Membership Dues	100	100	100	250	250	250	250	0.0%
Operating Expenses								
Telephone	16,338	16,011	13,821	23,100	16,739	16,739	16,739	-27.5%
Agricultural Supplies	1,666	0	0	400	400	400	400	0.0%
Household Supplies	576	285	417	2,200	1,800	1,800	1,800	-18.2%
Food	779	376	375	500	500	500	500	0.0%
Small Equipment	14,613	10,455	27,085	19,200	24,165	24,165	24,165	25.9%
Shop Supplies	34,347	29,706	30,223	45,000	45,000	45,000	45,000	0.0%
Medical Supplies	966	1,263	842	1,050	1,050	1,050	1,050	0.0%
Safety Supplies	2,170	3,274	1,281	5,230	3,000	3,000	3,000	-42.6%
Repairs & Maintenance								
Road Maintenance Materials	1,383,057	1,437,598	1,568,143	1,704,200	2,851,398	2,851,398	2,851,398	67.3%
Maintenance - Equipment	0	582	0	0	0	0	0	NA
Painting Supplies	0	2,292	13	1,500	1,500	1,500	1,500	0.0%
Consumable Tools	9,600	5,060	3,088	7,500	6,000	6,000	6,000	-20.0%

**Winnebago County
Budget Detail - 2005
Highway Fund
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2003 Adopted to 2004 Adopted
Construction Supplies								
Sodium Chloride	53,020	76,326	107,344	97,000	107,250	107,250	107,250	10.6%
Calcium Chloride	0	0	0	0	50	50	50	NA
Other Roadway Supplies	0	9	0	0	0	0	0	NA
Small Hardware	22	1,992	2,324	2,800	2,450	2,450	2,450	-12.5%
Plastic Pipe	0	22	0	0	0	0	0	NA
Maintenance Supplies								
Electrical Products	0	0	98	0	0	0	0	NA
Other Building Materials	6,744	5,521	7,315	12,100	11,600	11,600	11,600	-4.1%
Motor Fuel	283,872	257,415	322,231	364,850	418,875	418,875	418,875	14.8%
Lubricants	12,043	10,643	12,123	23,900	22,900	22,900	22,900	-4.2%
Machine & Equip Parts	176,812	165,909	145,459	223,050	214,160	214,160	214,160	-4.0%
Tires & Batteries	23,186	27,919	28,086	42,400	41,400	41,400	41,400	-2.4%
Utilities								
Heat	36,825	34,818	48,430	48,850	52,850	52,850	52,850	8.2%
Power and Light	63,280	67,339	67,428	74,150	77,950	77,950	77,950	5.1%
Water and Sewer	5,555	6,151	9,263	8,300	9,350	9,350	9,350	12.7%
Refuse Collection	3,265	3,547	0	4,000	0	0	0	0.0%
Contractual Services								
Medical and Dental	2,423	2,715	2,676	3,100	3,100	3,100	3,100	0.0%
Pest Extermination	627	550	492	870	870	870	870	0.0%
Snow Removal	900	1,655	1,552	5,200	5,200	5,200	5,200	0.0%
Other Repair & Maint.-Streets	111,063	110,900	118,290	88,300	124,600	124,600	124,600	41.1%
Equipment Repairs	50,519	44,190	90,263	110,500	108,450	108,450	108,450	-1.9%
Grounds Maintenance	239	448	60	2,000	1,000	1,000	1,000	-50.0%
Building Repairs	29,678	22,743	49,801	39,300	38,300	38,300	38,300	-2.5%
Professional Service	12	0	0	0	0	0	0	NA
Rental Expenses								
Equipment Rental	27,108	46,739	31,265	35,300	40,200	40,200	40,200	13.9%
Insurance								
Operating Licenses & Fees	962	1,070	1,235	1,220	1,420	1,420	1,420	16.4%
Depreciation & Amortization								
Depreciation Expense	882,164	852,028	843,340	911,846	910,719	910,719	910,719	-0.1%
Depr-Contributed Assets	(193,901)	(194,875)	0	(203,919)	0	0	0	0.0%
Other Sundry & Fixed Charges								
Bad Debts Expense	71	0	0	500	500	500	500	0.0%
Debt Services								
Debt Principal Payments	0	0	0	0	3,972	3,972	3,972	NA
Debt Interest Payments	0	0	3,526	0	25,704	25,704	25,704	NA
Cost Allocations								
Machinery Rental	0	0	0	0	(5,000)	(5,000)	(5,000)	NA
Shop Services	0	0	0	0	(14,120)	(14,120)	(14,120)	NA

Winnebago County
Budget Detail - 2005
Highway Fund
ALL

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2003 Adopted to 2004 Adopted
Interfund Expenses								
Printing Supplies	482	633	372	700	400	400	400	-42.9%
Print & Duplicate	1,170	1,061	1,361	1,200	1,400	1,400	1,400	16.7%
Postage and Box Rent	1,934	1,719	2,083	2,200	2,200	2,200	2,200	0.0%
Refuse Collection	18,634	9,866	28,541	16,100	17,500	17,500	17,500	8.7%
Repair & Maint. - Streets	2,238	2,008	0	2,000	2,000	2,000	2,000	0.0%
Equipment Repairs	1,896	1,284	1,284	1,550	693	693	693	-55.3%
Data Processing	0	300	300	600	300	300	300	-50.0%
Prop. & Liab. Insurance	105,667	102,448	111,852	122,720	107,061	107,061	107,061	-12.8%
Equipment Rental	0	893	1,370	0	0	0	0	NA
Other Uses of Funds								
Close to Assets & Lia	(147,825)	79,233	58,555	(60,000)	(51,780)	(51,780)	(51,780)	-13.7%
Other Non-Operating Expenses	0	50,218	0	0	0	0	0	NA
Other Operating Transfers								
Other Transfers Out	0	0	248,361	700,000	0	150,000	150,000	-78.6%
Other Operating Expenses	<u>3,029,323</u>	<u>3,306,808</u>	<u>3,996,374</u>	<u>4,500,492</u>	<u>5,242,651</u>	<u>5,392,651</u>	<u>5,392,651</u>	<u>19.8%</u>
TOTAL EXPENSES	<u>7,776,332</u>	<u>8,656,664</u>	<u>10,402,075</u>	<u>10,102,050</u>	<u>11,373,541</u>	<u>11,523,541</u>	<u>11,523,541</u>	<u>14.1%</u>
LEVY BEFORE ADJUSTMENTS	<u>361,723</u>	<u>971,592</u>	<u>2,254,441</u>	<u>1,113,099</u>	<u>514,527</u>	<u>714,527</u>	<u>714,527</u>	<u>-35.8%</u>

HIGHWAY PROGRAM BUDGETS

COST CENTER NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2005 ADOPTED	2004 ADOPTED	2003 ADOPTED	2005 OVER 2004	2004 OVER 2003
HIGHWAY:							130,000	(130,000)	(130,000)	(130,000)	NA	NA
Highway Supervision	402	121,000	825	-	105,500	227,325	227,325	-	-	-	NA	NA
Highway Radio	403	200	-	-	9,681	9,681	5,500	4,381	4,371	4,970	0.2	(12.1)
Highway Insurance	404	-	-	-	25,650	25,650	25,000	650	4,425	5,818	(85.3)	(23.9)
Highway Administration	411	178,000	2,000	-	198,025	378,025	462,255	(84,230)	(11,573)	(28,504)	627.8	(59.4)
Equipment Operations	412	213,700	-	-	(449,634)	(235,934)	-	(235,934)	(13,004)	(47,308)	1714.3	(72.5)
Shop Operations	413	138,300	1,200	-	(138,300)	1,200	1,200	-	-	-	NA	NA
Salt Sheds	414	700	-	-	20,460	21,160	-	21,160	-	(700)	NA	NA
Equipment Acquisitions	415	12,200	-	938,500	(12,200)	938,500	-	938,500	661,000	1,228,000	42.0	(46.2)
Employee Benefits	416	2,139,285	-	-	(2,139,285)	-	-	-	71,390	175,565	NA	NA
Buildings & Grounds	417	3,900	-	-	(3,900)	-	-	-	(177,858)	(177,858)	NA	NA
Fuel Handling	418	2,200	-	-	(2,200)	-	-	-	-	-	NA	NA
Field Small Tools	419	4,100	-	-	(4,100)	-	-	-	-	-	NA	NA
COUNTY:												
Snow & Ice	421	177,600	-	-	382,869	560,469	560,469	-	1,000	-	NA	#DIV/0!
Routine Maintenance	422	711,300	8,075	-	1,844,725	2,564,100	2,564,100	-	-	-	NA	NA
Special Maintenance	423	-	-	-	-	-	-	-	-	-	NA	NA
On System Bridge	424	8,600	950	-	27,840	37,390	37,390	-	-	-	NA	NA
Construction	426	160,000	-	-	1,371,000	1,531,000	1,531,000	-	-	-	NA	NA
Related Facilities County	484	-	-	-	-	-	-	-	-	-	NA	NA
STATE:												
Snow & Ice	431	191,000	-	-	496,900	687,900	687,900	-	-	-	NA	NA
Routine Maintenance	432	299,800	455	-	751,775	1,052,030	1,052,030	-	-	-	NA	NA
Special Maintenance	433	39,300	-	-	109,680	148,980	148,980	-	-	-	NA	NA
On System Bridge	434	333,700	-	-	257,800	591,500	591,500	-	3,348	(632)	NA	(629.7)
Construction	438	15,500	-	-	27,550	43,050	43,050	-	-	-	NA	NA
Other - State	439	-	-	-	98,980	98,980	98,980	-	-	(18,157)	N/A	N/A
Related Facilities	482	6,500	-	-	22,450	28,950	28,950	-	-	-	NA	N/A
LOCAL MUNICIPALITIES:												
Snow & Ice	441	58,000	-	-	257,050	315,050	265,050	50,000	-	-	NA	NA
Routine Maintenance	442	284,000	-	-	1,584,260	1,868,260	1,868,260	-	-	-	NA	NA
Road Construction	446	6,100	-	-	36,600	42,700	42,700	-	-	-	NA	NA
Non-Governmental	470	1,500	-	-	5,775	7,275	7,275	-	-	-	NA	NA
Related Facilities	483	72,400	-	-	357,700	430,100	430,100	-	-	-	NA	N/A
Grand Totals		<u>5,178,885</u>	<u>13,505</u>	<u>938,500</u>	<u>5,242,651</u>	<u>11,373,541</u>	<u>10,809,014</u>	<u>564,527</u>	<u>413,099</u>	<u>1,011,194</u>	<u>36.7</u>	<u>(59.1)</u>
Depreciation Expense								<u>910,719</u>	<u>707,927</u>	<u>682,262</u>	<u>28.6</u>	<u>3.8</u>
(Income)/Loss on cash flow basis								<u>(346,192)</u>	<u>(294,828)</u>	<u>328,932</u>		
								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 - 2005

<u>Department</u>	<u>Description</u>	<u>Quant</u>	<u>Special Equip (Note)</u>	<u>Other</u>	<u>Capital Outlay</u>
Highway	Jetter	1		45,000	45,000
	Tri-axle w/winter equipment	2		360,000	360,000
	Grader	1		195,000	195,000
	Pickup w/crew cab	1		40,500	40,500
	Pickup	1		32,000	32,000
	All vac	1		165,000	165,000
	Router	1		9,000	9,000
	Vehicles - Superintendent	2		72,000	72,000
	Miscellaneous	1		20,000	20,000
		11	-	938,500	938,500

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

Financial Summary **County Road Maintenance**

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	1,358,101	3,157,119	3,426,281	3,411,281	2,993,974
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	15,000	-	-
Other Expenditures	1,557,827	3,411,815	3,411,815	3,411,815	3,439,388
Total Expenditures	1,557,827	3,411,815	3,426,815	3,411,815	3,439,388
Levy Before Adjustments	199,727	254,696	534	534	445,414
Adjustments	-	-	-	-	-
Net Levy After Adjustments	199,727	254,696	534	534	445,414

**Winnebago County
Budget Detail - 2005
County Road Maintenance**
100 - 272

2995974
445414
3435388
Tit. rev 8270

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Transportation Aids	2,110,308	2,426,855	2,708,137	2,908,136	2,653,974	2,653,974	2,653,974	-8.7%
Other State Highway Grants	0	162,811	282,872	299,145	156,000	156,000	156,000	-47.9%
Intergovernmental	2,110,308	2,589,666	2,991,009	3,207,281	2,809,974	2,809,974	2,809,974	-12.4%
Reimbursed Costs	0	0	2,618	0	0	0	0	NA
Public Services	0	0	2,618	0	0	0	0	NA
Material Sales	37,374	36,699	33,194	30,900	30,900	30,900	30,900	0.0%
Interfund Revenues	37,374	36,699	33,194	30,900	30,900	30,900	30,900	0.0%
Insurance Recoveries	4,238	7,854	8,389	3,100	3,100	3,100	3,100	0.0%
Miscellaneous Revenues	4,238	7,854	8,389	3,100	3,100	3,100	3,100	0.0%
Other Transfers In	0	0	248,361	170,000	0	150,000	150,000	-11.8%
Other Operating Transfers	0	0	248,361	170,000	0	150,000	150,000	-11.8%
TOTAL REVENUES	2,151,920	2,634,218	3,283,570	3,411,281	2,843,974	2,993,974	2,993,974	-12.2%
General Construction	0	0	13,089	0	0	0	0	NA
Capital	0	0	13,089	0	0	0	0	NA
Other Sundry & Fixed Charges								
Operating Grants	28,455	11,569	8,194	34,000	49,200	49,200	62,430	83.6%
Interfund Expenses								
Snow Removal	347,198	437,289	493,725	486,700	486,700	486,700	486,700	0.0%
Repair & Maint. - Streets	2,548,487	2,632,624	2,794,998	2,882,045	2,881,900	2,881,900	2,881,900	0.0%
Prop. & Liab. Insurance	8,162	8,571	9,036	9,070	8,358	8,358	8,358	-7.9%
Other Operating Expenses	2,932,302	3,090,054	3,305,953	3,411,815	3,426,158	3,426,158	3,439,388	0.8%
TOTAL EXPENSES	2,932,302	3,090,054	3,319,042	3,411,815	3,426,158	3,426,158	3,439,388	0.8%
LEVY BEFORE ADJUSTMENTS	780,382	455,836	35,471	534	582,184	432,184	445,414	83310.9%

UNDERGROUND STORAGE TANKS

2005 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 2005. This fund is maintaining a small balance to cover expenses while we wait for reimbursements. Most of the reserves in this area are no longer needed so they can be transferred back to the General Fund to reduce the overall County tax levy.

SIGNIFICANT CHANGES: There are no significant changes.

FUND BALANCE: Reconciliation of the budget operating results to the fund balance is as follows:

	Underground Tanks 267
Beginning fund balance 1/1/2005 Projected	40,000
Revenue budget 2005	5,000
Expense budget 2005	(10,000)
Budgeted ending fund balance 12/31/2005	35,000

Financial Summary Underground Storage Tanks

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	10,466	10,000	10,000	10,000	5,000
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	2,046	20,000	20,000	20,000	10,000
Total Expenditures	2,046	20,000	20,000	20,000	10,000
Levy Before Adjustments	(8,420)	10,000	10,000	10,000	5,000
Adjustments	(155,000)	(310,000)	(310,000)	(310,000)	(5,000)
Net Levy After Adjustments	(163,420)	(300,000)	(300,000)	(300,000)	-

**Winnebago County
Budget Detail - 2005
Underground Storage Tanks**
100 - 267

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Grants	0	0	192,991	10,000	5,000	5,000	5,000	-50.0%
Intergovernmental	0	0	192,991	10,000	5,000	5,000	5,000	-50.0%
TOTAL REVENUES	0	0	192,991	10,000	5,000	5,000	5,000	-50.0%
Registration & Tuition	0	0	309	0	0	0	0	NA
Travel	0	0	309	0	0	0	0	NA
Contractual Services								
Equipment Repairs	14,612	32,753	13,659	20,000	10,000	10,000	10,000	-50.0%
Insurance								
Operating Licenses & Fees	0	0	50	0	0	0	0	NA
Other Operating Expenses	14,612	32,753	13,709	20,000	10,000	10,000	10,000	-50.0%
TOTAL EXPENSES	14,612	32,753	14,018	20,000	10,000	10,000	10,000	-50.0%
LEVY BEFORE ADJUSTMENTS	14,612	32,753	(178,973)	10,000	5,000	5,000	5,000	-50.0%

SUMMARY BY DIVISION

	<u>Expenses</u>	<u>Revenues</u>	<u>Adjustments</u>	<u>Levy</u>
HEALTH & HUMAN SERVICES				
Public Health Department	\$ 1,637,369	\$ 756,525	\$ (200,000)	\$ 680,844
Child Support	1,158,041	1,222,240	-	(64,199)
Veterans	292,068	14,000	-	278,068
Human Services	57,625,079	40,167,664	-	17,457,415
Park View Health Center	<u>18,459,650</u>	<u>13,872,608</u>	<u>(279,774)</u>	<u>4,307,268</u>
	<u>\$ 79,172,207</u>	<u>\$ 56,033,037</u>	<u>\$ (479,774)</u>	<u>\$ 22,659,396</u>

PUBLIC HEALTH

Department: 100-167 to 171 Fund: General Fund
2005 BUDGET NARRATIVE

DEPARTMENT HEAD: Douglas Gieryn
LOCATION: Winnebago County Health Department
725 Butler Avenue
Winnebago, WI 54985

TELEPHONE: 232-3000

MISSION STATEMENT:

To provide comprehensive, efficient, and effective public health to the residents of Winnebago County.

The Health Department will provide services based on individual, community, and environmental health needs which reflect the core functions of direct service, public health policy and assurance. The Health Department will coordinate its service provision with other community and governmental agencies.

PROGRAM DESCRIPTION:

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

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

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

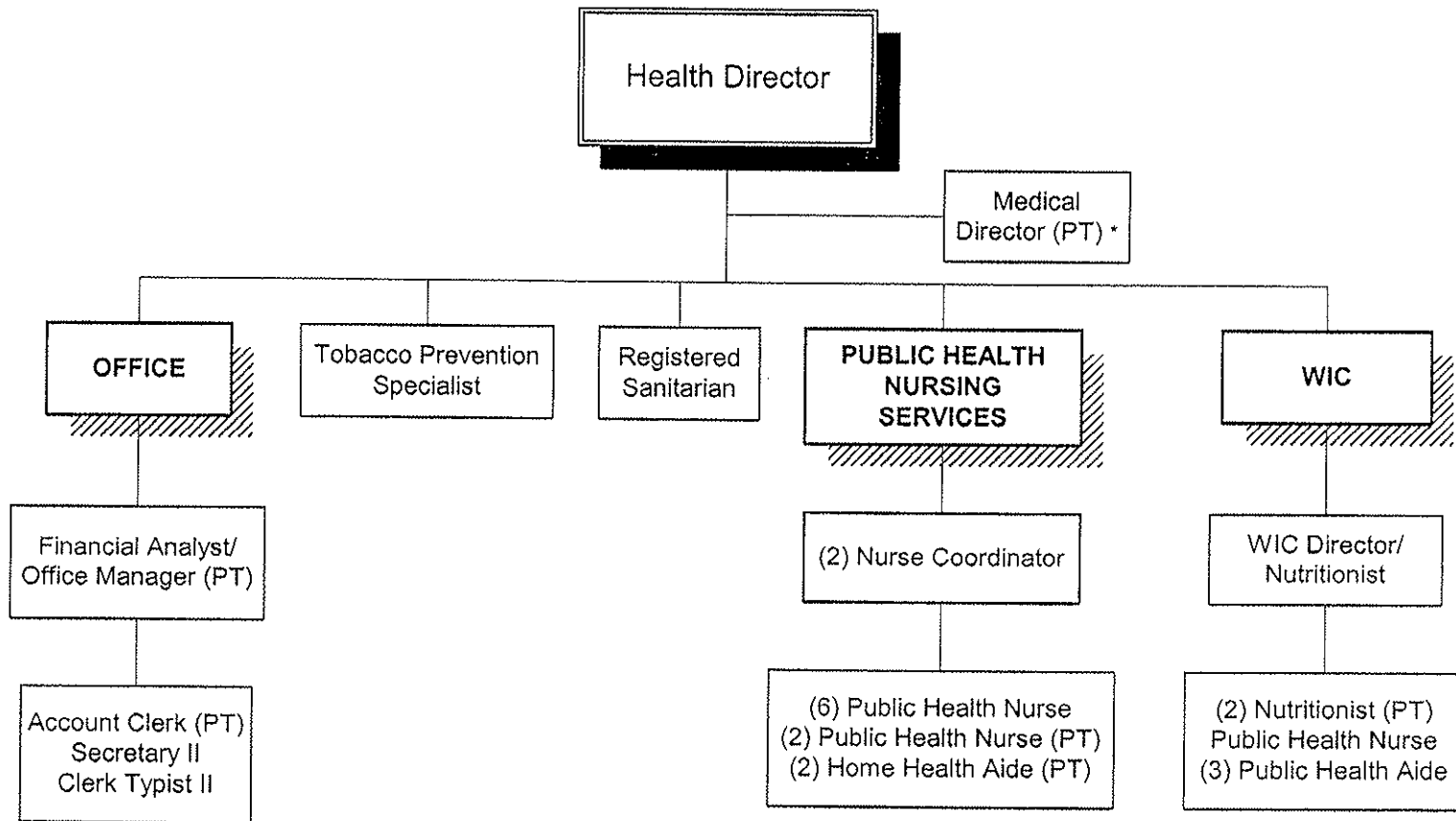
ENVIRONMENTAL SERVICES Services are offered to clients with an emphasis on minimizing health risks from food and water consumption, sewage, housing, occupational and other human health hazards through education and enforcement.

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

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

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

PUBLIC HEALTH



* Contracted Services

PUBLIC HEALTH

**Department: 100-167 to 171 Fund: General Fund
2005 BUDGET NARRATIVE**

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

TELEPHONE: 232-3000

2004 ACCOMPLISHMENTS:

1. Child Home Safety Assessment program launched
2. A Public Health Nurse has become a regular participant in TRIAD meetings in the rural area.
3. Established an outreach program to hospital discharge planners to encourage appropriate referrals to Public Health Programs.
4. Established more accessibility to language translation services.
5. Established more rapid communication with local health care providers and veterinarians with blast fax and e-mail.
6. Increased staff awareness and use of electronic filing and storage to reduce paper flow and eliminate duplicate files.
7. Developed Animal Bite Safety and Rabies educational materials and used them in programs for ages 5 through adult.
8. One additional PHN certified as a Car Seat Safety Check Technician.
9. Tobacco cessation efforts continue and have resulted in:
 - 3 townships increased their tobacco license fee
 - 4 dentists have implemented the Clinical Practice Guidelines for addressing tobacco cessation with their patients
 - Retail compliance checks for selling tobacco to minors has improved from 23% to 14% (fewer retailers selling to minors)
10. Revised Long-Term Support Assessment procedures (done in cooperation with Human Services) to an electronic format.
11. Continued to participate in Public Health Preparedness training.
12. Acquired \$3000 Radon grant to increase awareness and testing.
13. Methamphetamine laboratory investigation and response project completed.

14. Cross-training done with a PHN to work in the Environmental Health program.
15. Coordination done with the County Jail to increase the number of high-risk inmates receiving HIV testing.
16. Continued involvement in community coalitions to promote Public Health programs.
17. Became a First Breath Site to implement a formalized smoking cessation program for pregnant women.
18. Participated in a new Regional Health Forum Group to promote communication about communicable disease reporting/trends between health departments and the 3 major health systems.
19. Participated in outreach/planning meetings with the local health systems following a pertussis outbreak.
20. Nurse Coordinators are meeting with other health department nursing supervisors on a regular basis to discuss issues/concerns of public health nurse staff.
21. Participated in several health fairs and educational presentations.

2005 GOALS & OBJECTIVES:

1. Develop a new exercise/activity promotion initiative directed toward older adults.
2. Improve nutritional environment and promote greater physical activity in schools.
3. Continue to revise and update all agency policies and procedures in preparation for the next State Health Department review.
4. Establish car seat safety checks in the rural area of the county.
5. Complete Public Health Preparedness training for all staff according to the Public Health Consortium Training Plan.
6. Develop a prenatal education program for Hispanic pregnant women in collaboration with the Fox Cities Community Clinic.
7. Utilize new Public Health Consortia Epidemiologist to enhance communicable disease surveillance and response.
8. Explore acquiring new fee for service environmental health programs to supplement funding for new environmental health staff.
9. Increase grant funding to department by exploring new grant opportunities and collaborations.

HEALTH

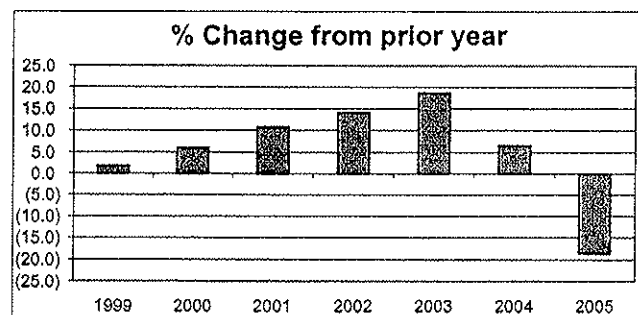
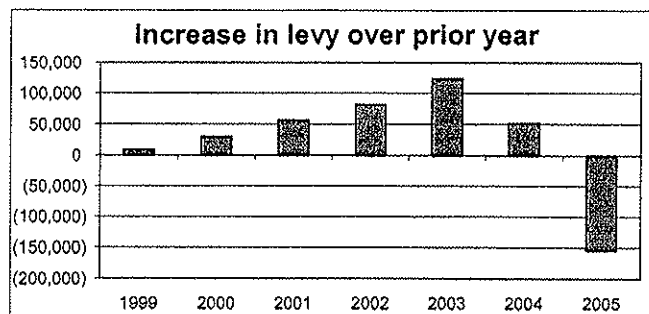
2005 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Full Time	19	20	19	20	21	21	23	24	18	18
Part Time	10	8	6	5	7	7	7	7	8	8
Total	29	28	25	25	28	28	30	31	26	26

There are no changes to the table of organization planned for 2005.

COUNTY LEVY: The tax levy for 2005 is \$680,944, a decrease of \$154,310 or 18.5% below 2004. We are applying \$200,000 of reserve funds to reduce the tax levy for Public Health. This is possible because of excess earnings in prior years. We are returning these excess earnings to taxpayers in 2005 by reducing the levy. Had we not applied this, the levy would have been up \$45,690 or 5.5%.



SIGNIFICANT CHANGES:

Overall, the levy before adjustments is up 5.5%. The primary reasons are regular pay and benefit increases and we are including a replacement vehicle in the budget at a cost of \$21,000. Changes in other revenue and expense accounts are marginal. Some are explained in detail below.

EXPENSES:

Capital outlay – a new van is scheduled to be purchased at a cost of \$21,000 in 2005. The vehicle is needed for staff to be able to do home visits. The current vehicle is old and in need of replacement.

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. The decrease in fund balance is the result of applying \$200,000 of fund reserves as explained above. A recap of that fund balance is as follows:

	<u>Health 167-171</u>
Beginning fund balance 1/1/2005 Projected	633,436
Revenue budget 2005	1,437,369
Expense budget 2005	(1,637,369)
Budgeted ending fund balance 12/31/2005	<u>433,436</u>

Financial Summary **Public Health**

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	388,327	770,845	752,803	731,100	756,525
Labor	715,789	1,327,542	1,444,022	1,430,792	1,484,267
Travel	9,846	24,369	28,650	27,150	29,980
Capital	-	-	-	-	21,000
Other Expenditures	53,075	107,630	117,676	108,312	102,122
Total Expenditures	778,709	1,459,541	1,590,348	1,566,254	1,637,369
Levy Before Adjustments	390,383	688,696	837,545	835,154	880,844
Adjustments					(200,000)
Net Levy After Adjustments	390,383	688,696	837,545	835,154	680,844

**Winnebago County
Budget Detail - 2005
Public Health
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Medicaid (Title 19)	0	0	0	0	159,000	159,000	159,000	NA
Grants	114,484	98,110	193,502	97,500	120,500	120,500	120,500	23.6%
WIC Grant	218,730	268,031	269,474	251,000	270,000	270,000	270,000	7.6%
Intergovernmental	333,214	366,141	462,976	348,500	549,500	549,500	549,500	57.7%
Fees And Costs	0	0	11,315	0	0	0	0	NA
Forms, Copies, Etc.	0	0	16	0	0	0	0	NA
Reimbursed Costs	6,723	10,967	254	0	0	0	0	NA
Inspection Fees	48,032	52,443	55,372	48,000	60,000	60,000	60,000	25.0%
Housing Authority	54,805	65,988	69,048	68,000	70,000	70,000	70,000	2.9%
Medicare (Title 19)	163,008	202,557	158,780	168,000	0	0	0	0.0%
Medicare (Title 19)	117	271	234	0	0	0	0	NA
Donations	1,315	1,054	1,077	700	700	700	700	0.0%
Client Cost Shares/Fees	5,476	11,334	12,503	8,850	9,600	9,600	9,600	8.5%
State Testing Reimbursements	1,375	2,371	2,453	1,250	1,250	1,250	1,250	0.0%
Private Pay Fees	5,429	9,068	5,926	3,400	4,200	4,200	4,200	23.5%
Other Public Charges	12,685	7,960	5,500	1,700	2,600	2,600	2,600	52.9%
Public Services	298,965	364,012	322,478	299,900	148,350	148,350	148,350	-50.5%
Photocopy Revenue	15	145	0	0	0	0	0	NA
Reimbursed Costs	0	1,224	0	0	0	0	0	NA
Intergovernmental Services	15	1,369	0	0	0	0	0	NA
Nursing Services	689	350	0	0	0	0	0	NA
Grants	0	3,000	0	0	0	0	0	NA
Photocopy Revenue	105	65	127	25	0	0	0	0.0%
Nursing Services	350,900	368,237	436,623	82,675	58,675	58,675	58,675	-29.0%
Interfund Revenues	351,695	371,653	436,750	82,700	58,675	58,675	58,675	-29.1%
Other Miscellaneous Revenues	1,569	46	1,627	0	0	0	0	NA
Miscellaneous Revenues	1,569	46	1,627	0	0	0	0	NA
Other Transfers In	0	0	157,075	0	0	0	0	NA
Other Operating Transfers	0	0	157,075	0	0	0	0	NA
TOTAL REVENUES	985,458	1,103,221	1,380,906	731,100	756,525	756,525	756,525	3.5%
Regular Pay	1,035,021	1,105,154	1,190,607	1,007,611	1,049,382	1,049,382	1,049,382	4.1%
Temporary Employees	0	0	0	0	7,036	7,036	7,036	NA
Overtime	187	136	1,169	0	0	0	0	NA
Wages	1,035,207	1,105,290	1,191,776	1,007,611	1,056,418	1,056,418	1,056,418	4.8%

**Winnebago County
Budget Detail - 2005
Public Health
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Fringe Benefits	349,893	420,825	460,328	423,181	427,849	427,849	427,849	1.1%
Fringe Benefits - Other	0	0	170,454	0	0	0	0	NA
Fringes	349,893	420,825	630,782	423,181	427,849	427,849	427,849	1.1%
Total Labor Costs	1,385,100	1,526,115	1,822,559	1,430,792	1,484,267	1,484,267	1,484,267	3.7%
Registration & Tuition	3,385	3,688	2,304	4,750	5,300	5,300	5,300	11.6%
Automobile Allowance	20,327	18,797	19,106	20,450	20,175	20,175	20,175	-1.3%
Commercial Travel	273	0	0	400	1,200	1,200	1,200	200.0%
Meals	546	411	437	475	980	980	980	106.3%
Lodging	678	310	687	1,050	2,300	2,300	2,300	119.0%
Other Travel Exp	61	41	54	25	25	25	25	0.0%
Travel	25,270	23,247	22,588	27,150	29,980	29,980	29,980	10.4%
Other Equipment	5,302	0	0	0	21,000	21,000	21,000	NA
Capital	5,302	0	0	0	21,000	21,000	21,000	NA
Office Expenses								
Office Supplies	2,941	4,142	3,594	4,750	3,950	3,950	3,950	-16.8%
Print & Duplicate	566	1,757	4,300	1,125	1,125	1,125	1,125	0.0%
Postage and Box Rent	321	257	4,918	100	100	100	100	0.0%
Computer Supplies	327	486	1,721	500	500	500	500	0.0%
Computer Software	579	3,650	2,435	1,000	1,000	1,000	1,000	0.0%
Advertising	4,388	147	151	750	750	750	750	0.0%
Subscriptions	2,600	2,302	2,448	2,625	2,000	2,000	2,000	-23.8%
Membership Dues	1,160	825	955	1,300	1,150	1,150	1,150	-11.5%
Photo Processing	19	9	16	100	25	25	25	-75.0%
Operating Expenses								
Telephone	13,037	14,939	14,671	17,000	16,000	16,000	16,000	-5.9%
Food	202	32	109	50	50	50	50	0.0%
Small Equipment	8,010	2,549	1,649	1,000	1,000	1,000	1,000	0.0%
Medical Supplies	19,461	19,156	13,255	17,075	14,350	14,350	14,350	-16.0%
Premiums and Prizes	0	0	100	0	0	0	0	NA
Other Operating Supplies	4,577	6,092	5,217	2,950	1,645	1,645	1,645	-44.2%
Repairs & Maintenance								
Maintenance - Equipment	148	405	324	250	350	350	350	40.0%
Maintenance-Vehicles	55	40	510	250	500	500	500	100.0%
Maintenance Supplies								
Motor Fuel	40	27	24	0	0	0	0	NA
Contractual Services								
Medical and Dental	34,315	40,500	41,918	0	0	0	0	NA
Equipment Repairs	621	198	111	500	400	400	400	-20.0%
Transcription Services	0	0	59	0	0	0	0	NA

Winnebago County
Budget Detail - 2005
Public Health
ALL

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Professional Service	0	70	0	0	0	0	0	NA
Other Contract Serv.	35,763	22,040	26,332	11,750	10,500	10,500	10,500	-10.6%
Administration Fee	2,980	2,854	4,038	3,200	4,000	4,000	4,000	25.0%
Insurance								
Prop & Liab Insurance	0	0	30	0	0	0	0	NA
Operating Licenses & Fees	20	0	40	50	50	50	50	0.0%
Other Sundry & Fixed Charges								
Operating Grants	65	61	0	0	0	0	0	NA
Spec Service Awards	0	0	0	25	25	25	25	0.0%
Interfund Expenses								
Printing Supplies	162	129	420	0	0	0	0	NA
Print & Duplicate	2,757	3,158	3,527	3,325	5,390	5,390	5,390	62.1%
Postage and Box Rent	7,986	7,382	5,995	7,950	7,100	7,100	7,100	-10.7%
Food	118	80	0	100	100	100	100	0.0%
Maintenance Vehicles	808	983	976	1,100	0	0	0	0.0%
Motor Fuel	1,366	1,482	1,630	1,750	1,750	1,750	1,750	0.0%
Refuse Collection	0	0	13	0	0	0	0	NA
Vehicle Repairs	0	0	0	0	1,100	1,100	1,100	NA
Equipment Repairs	3,576	2,880	2,880	1,188	1,188	1,188	1,188	0.0%
Microfilming Services	340	0	0	0	0	0	0	NA
Other Contract Services	10	0	677	0	0	0	0	NA
Building Rental	18,000	18,000	18,540	18,540	19,080	19,080	19,080	2.9%
Prop. & Liab. Insurance	6,475	7,245	7,476	8,009	6,944	6,944	6,944	-13.3%
Other Operating Expenses	<u>173,790</u>	<u>163,876</u>	<u>171,057</u>	<u>108,312</u>	<u>102,122</u>	<u>102,122</u>	<u>102,122</u>	<u>-5.7%</u>
TOTAL EXPENSES	<u>1,589,463</u>	<u>1,713,238</u>	<u>2,016,203</u>	<u>1,566,254</u>	<u>1,637,369</u>	<u>1,637,369</u>	<u>1,637,369</u>	<u>4.5%</u>
LEVY BEFORE ADJUSTMENTS	<u>604,005</u>	<u>610,017</u>	<u>635,297</u>	<u>835,154</u>	<u>880,844</u>	<u>880,844</u>	<u>880,844</u>	<u>5.5%</u>

PUBLIC HEALTH PROGRAM BUDGETS

COST CENTER NAME	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
							2005 EXECUTIVE	2004 ADOPTED	2003 ADOPTED	2005 OVER 2004	2004 OVER 2003
PUBLIC HEALTH											
Administration	320,992	4,375	21,000	57,913	404,280	-	404,280	364,770	349,588	10.8	4.3
General Public Health	369,316	9,125	-	17,446	395,887	111,150	284,737	281,826	310,737	1.0	(9.3)
Maternal Child Health	68,679	2,425	-	375	71,479	24,000	47,479	74,845	48,627	(36.6)	53.9
Adult Health	55,610	2,350	-	400	58,360	43,075	15,285	16,752	32,129	(8.8)	(47.9)
Environmental Services	102,989	2,925	-	5,695	111,609	72,700	38,909	43,171	26,188	(9.9)	64.9
Medical Assistance	219,002	5,825	-	3,650	228,477	159,000	69,477	37,622	36,839	84.7	2.1
Housing Authority	73,386	1,000	-	350	74,736	70,000	4,736	4,623	6,140	2.4	(24.7)
Jail Nursing	6,247	550	-	1,500	8,297	6,800	1,497	(10,300)	(7,721)	(114.5)	33.4
Women, Infant, & Children	268,046	1,405	-	14,793	284,244	270,000	14,244	21,845	10,797	(34.8)	102.3
Grand Totals	1,484,267	29,980	21,000	102,122	1,637,369	756,725	880,644	835,154	813,324	5.4	2.7

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2005

<u>Department</u>	<u>Description</u>	<u>Quant</u>	<u>Special Equip (Note)</u>	<u>Other</u>	<u>Capital Outlay</u>
Public Health	Vehicle	1		21,000	21,000

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

CHILD SUPPORT

Department: 100-036 Fund: General Fund
2005 BUDGET NARRATIVE

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

TELEPHONE: 236-4780

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

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

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

SUBSTITUTE CARE: Coordinate and provide services to determine parental liability when child/children are placed in Substitute Care.

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.

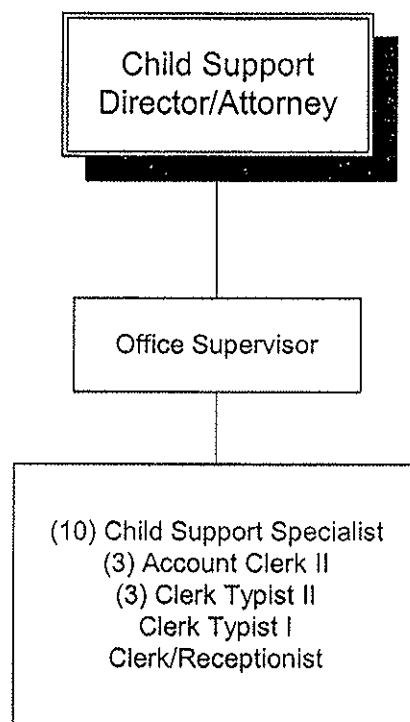
CHILD SUPPORT ORDER REVISION: Review all IV-D orders with payments assigned to the state within 36 months of the last court action, or at the request of either parent, and provide services for adjustment in those cases where there has been a substantial change in circumstances and the support does not 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: 100-036 Fund: General Fund
2005 BUDGET NARRATIVE**

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

TELEPHONE: 236-4780

2004 ACCOMPLISHMENTS:

1. Ranked number one cost-effective child support agency in State.
2. Met all performance standards established by State.
3. Increased collections on arrearages.
4. Established paternity parenting education class.
5. Continued leadership role in various child support organizations.
6. Reorganized support staff to better serve agency needs.

2005 GOALS & OBJECTIVES:

- 1 Complete reconciliation project.
- 2 Meet all performance standards established by State.
- 3 Increase administrative enforcement actions.
- 4 Increase child support collections and maximize revenue for Winnebago County.

CHILD SUPPORT

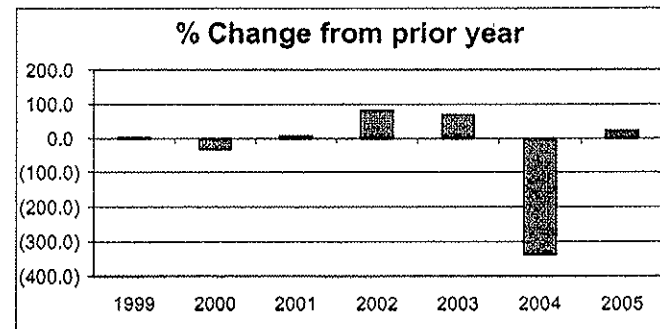
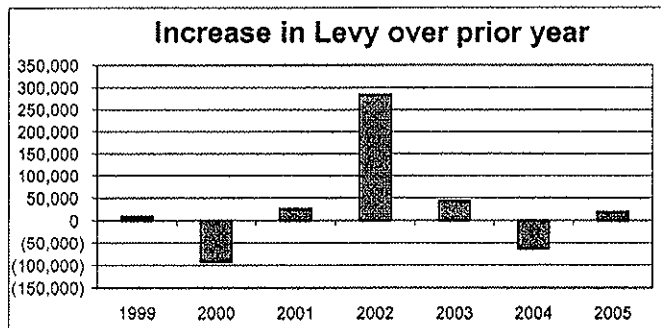
2005 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Full Time	10	13	14	17	17	18	19	19	20	20
Part Time	1	1	1	1	1	0	0	0	0	0
Total	11	14	15	18	18	18	19	19	20	20

There are no changes to the table of organization for 2005.

COUNTY LEVY:. The Child Support office has more revenues than expenses. As such, there is no tax levy for this operation. That excess of revenues over expenses is budgeted to be \$64,199, a decrease of \$18,493 or 22.4% from 2004. Because it is a smaller surplus, the net impact on total tax levy is an increase.



SIGNIFICANT CHANGES:

Overall, the levy impact associated with this department will increase. There is a smaller surplus being generated to offset the total County levy. The primary reason for the lower surplus is a reduction in federal incentive funding. These funds have been decreasing the past several years. Incentive payments are expected to drop around \$44,000. This ends up getting shifted directly into additional tax levy funds needed.

Labor costs will remain stable in 2005 because of turnover. Two staff with many years of experience have been replaced with entry level people.

Small equipment – this account will be up in 2005 because of equipment needed for compliance with the HIPAA laws related to client confidentiality and electronic record keeping. There is also a need to replace many office chairs that are falling apart.

Financial Summary **Child Support**

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	583,432	1,194,875	1,194,875	1,194,875	1,222,240
Labor	456,942	984,195	984,195	984,195	1,025,237
Travel	241	1,810	3,431	3,431	3,275
Capital	-	-	-	-	-
Other Expenditures	46,490	117,049	124,557	124,557	129,529
Total Expenditures	503,672	1,103,054	1,112,183	1,112,183	1,158,041
Levy Before Adjustments	(79,760)	(91,821)	(82,692)	(82,692)	(64,199)
Adjustments	-	-	-	-	-
Net Levy After Adjustments	(79,760)	(91,821)	(82,692)	(82,692)	(64,199)

Winnebago County
Budget Detail - 2005
Child Support
100 - 036

*It frozen,
will have signif
impact.*

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Child Support Admin	455,672	730,203	693,182	718,299	784,370	784,370	784,370	9.2%
Incentive Payments	392,130	428,816	440,898	430,826	386,870	386,870	386,870	-10.2%
Indirect Cost	0	0	6,641	0	0	0	0	NA
Intergovernmental	847,802	1,159,019	1,140,721	1,149,125	1,171,240	1,171,240	1,171,240	1.9%
Fees And Costs	0	0	0	10,000	15,000	15,000	15,000	50.0%
Support Filing/Applic.	670	786	750	750	1,000	1,000	1,000	33.3%
Blood Tests	16,508	15,567	17,514	20,000	20,000	20,000	20,000	0.0%
Sheriff Fees	10,551	10,799	9,736	15,000	15,000	15,000	15,000	0.0%
Public Services	27,729	27,152	28,000	45,750	51,000	51,000	51,000	11.5%
TOTAL REVENUES	875,531	1,186,171	1,168,722	1,194,875	1,222,240	1,222,240	1,222,240	2.3%
Regular Pay	523,605	582,697	611,938	693,102	688,434	688,434	688,434	-0.7%
Overtime	103	3,632	585	0	487	487	487	NA
Wages	523,708	586,329	612,523	693,102	688,921	688,921	688,921	-0.6%
Fringe Benefits	203,254	259,342	292,762	291,093	336,136	336,136	336,136	15.5%
Fringe Benefits - Other	0	0	88,875	0	180	180	180	NA
Fringes	203,254	259,342	381,637	291,093	336,316	336,316	336,316	15.5%
Total Labor Costs	726,962	845,672	994,160	984,195	1,025,237	1,025,237	1,025,237	4.2%
Registration & Tuition	589	1,059	605	660	690	690	690	4.5%
Automobile Allowance	675	880	1,255	1,378	1,303	1,303	1,303	-5.4%
Meals	273	189	115	512	539	539	539	5.3%
Lodging	820	402	299	866	728	728	728	-15.9%
Other Travel Exp	0	15	13	15	15	15	15	0.0%
Travel	2,357	2,544	2,287	3,431	3,275	3,275	3,275	-4.5%
Office Expenses								
Office Supplies	2,385	4,689	4,696	4,500	4,750	4,750	4,750	5.6%
Stationery and Forms	430	559	0	0	0	0	0	NA
Printing Supplies	205	0	0	0	0	2,750	2,750	NA
Postage and Box Rent	18	11	30	0	0	0	0	NA
Computer Software	159	199	119	250	250	250	250	0.0%
Subscriptions	178	180	240	450	275	275	275	-38.9%
Membership Dues	580	497	577	600	690	690	690	15.0%
Operating Expenses								
Education & Training	0	0	0	10,000	10,000	10,000	10,000	0.0%
Telephone	4,051	3,997	3,736	5,500	5,500	5,500	5,500	0.0%
Small Equipment	317	3,215	1,040	1,000	4,566	4,566	4,566	356.6%

**Winnebago County
Budget Detail - 2005**

Child Support

100 - 036

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Legal Fees	29,635	33,426	35,871	45,500	45,500	45,500	45,500	0.0%
Contractual Services								
Medical and Dental	25,602	25,037	16,771	30,000	30,000	30,000	30,000	0.0%
Equipment Repairs	1,143	1,278	608	500	500	500	500	0.0%
Grounds Maintenance	0	0	119	0	0	0	0	NA
Transcription Services	0	0	0	250	150	150	150	-40.0%
Collection Services	0	2,100	0	2,500	2,500	2,500	2,500	0.0%
Interpreter	0	50	0	500	500	500	500	0.0%
Insurance								
Prop & Liab Insurance	0	45	65	0	0	0	0	NA
Operating Licenses & Fees	35	60	40	100	125	125	125	25.0%
Interfund Expenses								
Printing Supplies	1,471	1,852	1,678	2,500	2,750	0	0	0.0%
Print & Duplicate	1,269	919	1,967	1,500	2,500	2,500	2,500	66.7%
Postage and Box Rent	12,305	13,717	13,768	15,000	15,000	15,000	15,000	0.0%
Equipment Repairs	4,824	2,748	2,832	1,320	1,320	1,320	1,320	0.0%
Prop. & Liab. Insurance	2,141	2,592	2,472	2,587	2,653	2,653	2,653	2.6%
Other Operating Expenses	<u>86,748</u>	<u>97,172</u>	<u>86,630</u>	<u>124,557</u>	<u>129,529</u>	<u>129,529</u>	<u>129,529</u>	<u>4.0%</u>
TOTAL EXPENSES	<u>816,067</u>	<u>945,388</u>	<u>1,083,077</u>	<u>1,112,183</u>	<u>1,158,041</u>	<u>1,158,041</u>	<u>1,158,041</u>	<u>4.1%</u>
LEVY BEFORE ADJUSTMENTS	<u>(59,463)</u>	<u>(240,783)</u>	<u>(85,645)</u>	<u>(82,692)</u>	<u>(64,199)</u>	<u>(64,199)</u>	<u>(64,199)</u>	<u>-22.4%</u>

VETERANS' SERVICES

Department: 100-181 Fund: General Fund
2005 BUDGET NARRATIVE

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

TELEPHONE: 236-4898

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

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

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

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

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

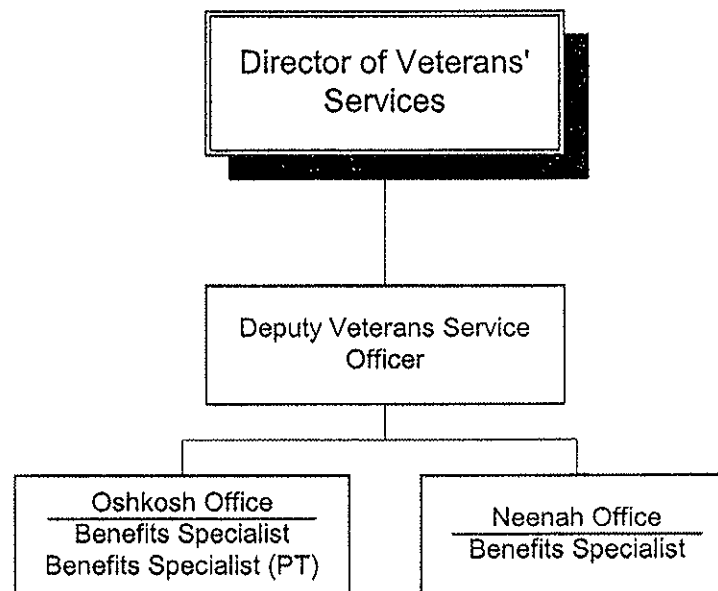
INSURANCE Insurance programs, life and medical, including conversions and beneficiary processing.

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

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

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

VETERANS' SERVICES



VETERANS' SERVICES

**Department: 100-181 Fund: General Fund
2005 BUDGET NARRATIVE**

DEPARTMENT HEAD:
LOCATION:

**Larry G. Smerling
Winnebago County
504 Algoma Boulevard
Oshkosh, WI 54901-4704**

TELEPHONE: 236-4898

2004 ACCOMPLISHMENTS:

1. Veteran outreach programs have increased but continue to be limited by available time and resources.
2. Maintained accreditation through participation in training, conferences and meetings.
3. Staff, with Information System assistance, incorporated additional form fillers and continues to improve computer utilization.
4. Veteran transportation system continues to escalate. Driver recruitment has become more difficult due to increased federal requirements.

2005 GOALS & OBJECTIVES:

1. Contribute, participate and advise the Board of Veterans Affairs and County Veterans Service Officer Association on program improvements and enhancements during the period of cash flow problems and declining resources. Suggest new revenue streams and revenue enhancements.
2. Continue to improve and maximize software program utilization. Integrating improvements into the caseload and providing caseload tracking and management.
3. Urgent needs to recruit volunteer drivers for Disabled American Veterans Transportation Program.
4. Improve on veteran legal training, court precedents and their utilization.
5. Research and develop County Veteran Service Officer regionalization plan.

VETERANS SERVICE

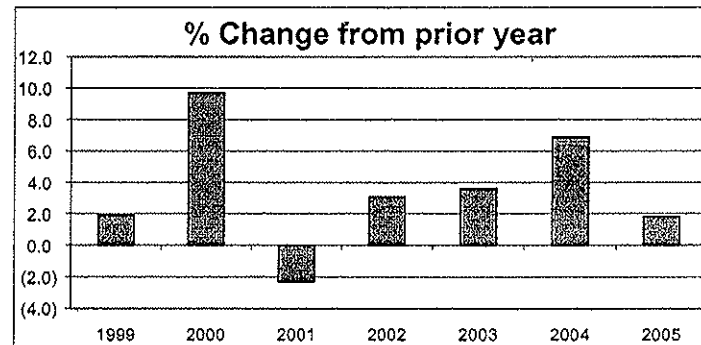
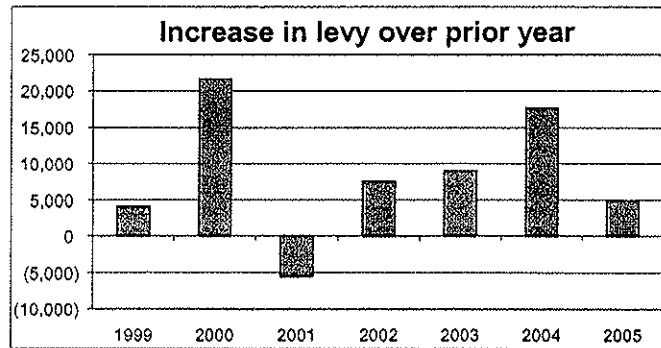
2005 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
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 2005.

COUNTY LEVY: The tax levy for 2005 is \$278,068, an increase of \$4,857 or 1.8% over 2004.



SIGNIFICANT CHANGES:

There is very little change in the budget from 2004 to 2005. The only reason for the increase is due to normal increases to wage and benefit costs.

Financial Summary **Veterans Service**

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	13,236	13,500	13,599	13,500	14,000
Labor	114,131	226,194	226,194	226,194	235,871
Travel	1,075	7,000	7,000	7,000	6,200
Capital	-	-	-	-	-
Other Expenditures	32,867	53,517	54,981	53,517	49,997
Total Expenditures	148,072	286,711	288,175	286,711	292,068
Levy Before Adjustments	134,836	273,211	274,576	273,211	278,068
Adjustments	-	-	-	-	-
Net Levy After Adjustments	134,836	273,211	274,576	273,211	278,068

Winnebago County
Budget Detail - 2005
Veterans Service
100 - 181

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 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%
Reimbursed Costs	4,556	416	213	500	500	500	500	0.0%
Donations	0	441	0	0	(500)	500	500	NA
Public Services	4,556	857	213	500	0	1,000	1,000	100.0%
Other Miscellaneous Revenues	0	36	0	0	0	0	0	NA
Miscellaneous Revenues	0	36	0	0	0	0	0	NA
TOTAL REVENUES	17,556	13,893	13,213	13,500	13,000	14,000	14,000	3.7%
Regular Pay	143,283	153,960	157,682	163,262	175,489	170,500	170,500	4.4%
Overtime	63	225	364	0	237	237	237	NA
Wages	143,345	154,185	158,047	163,262	175,726	170,737	170,737	4.6%
Fringe Benefits	44,851	53,694	59,318	62,932	67,080	65,134	65,134	3.5%
Fringes	44,851	53,694	59,318	62,932	67,080	65,134	65,134	3.5%
Total Labor Costs	188,197	207,879	217,365	226,194	242,806	235,871	235,871	4.3%
Registration & Tuition	185	493	395	349	350	325	325	-6.9%
Automobile Allowance	3,318	2,965	2,976	3,228	3,300	3,000	3,000	-7.1%
Commercial Travel	0	282	251	456	450	425	425	-6.8%
Meals	663	655	805	947	975	950	950	0.3%
Lodging	1,031	1,383	1,720	1,791	1,675	1,275	1,275	-28.8%
Other Travel Exp	296	362	300	229	250	225	225	-1.7%
Travel	5,493	6,139	6,447	7,000	7,000	6,200	6,200	-11.4%
Office Expenses								
Office Supplies	890	915	1,136	800	979	979	979	22.4%
Printing Supplies	76	0	0	0	300	300	300	NA
Print & Duplicate	158	429	233	300	0	0	0	0.0%
Postage and Box Rent	0	37	0	0	0	0	0	NA
Computer Supplies	410	0	0	0	250	250	250	NA
Computer Software	0	0	0	200	200	200	200	0.0%
Subscriptions	460	361	422	500	450	450	450	-10.0%
Membership Dues	90	85	90	85	85	85	85	0.0%

**Winnebago County
Budget Detail - 2005
Veterans Service
100 - 181**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Operating Expenses								
Telephone	1,959	2,341	2,284	3,080	2,200	2,200	2,200	-28.6%
Small Equipment	468	18,709	0	1,200	700	700	700	-41.7%
Other Operating Supplies	0	4,537	3,982	9,500	9,500	7,500	7,500	-21.1%
Automobile Allowance-Other	4,855	3,576	4,909	2,000	2,100	2,100	2,100	5.0%
Contractual Services								
Equipment Repairs	332	322	368	500	400	400	400	-20.0%
Other Contract Serv.	930	1,004	636	600	600	600	600	0.0%
Insurance								
Operating Licenses & Fees	0	80	0	0	25	25	25	NA
Relief to Indigents								
Veterans Relief Grants	15,888	18,177	17,352	20,000	20,000	19,000	19,000	-5.0%
Veterans Graves	9,006	9,124	10,294	10,000	10,500	10,500	10,500	5.0%
Interfund Expenses								
Printing Supplies	338	278	308	300	0	0	0	0.0%
Print & Duplicate	229	179	632	150	450	450	450	200.0%
Postage and Box Rent	2,565	2,840	2,518	2,900	2,500	2,500	2,500	-13.8%
Equipment Repairs	1,260	912	924	528	900	900	900	70.5%
Prop. & Liab. Insurance	1,047	859	924	874	858	858	858	-1.8%
Other Operating Expenses	<u>40,960</u>	<u>64,763</u>	<u>47,014</u>	<u>53,517</u>	<u>52,997</u>	<u>49,997</u>	<u>49,997</u>	<u>-6.6%</u>
TOTAL EXPENSES	<u>234,650</u>	<u>278,781</u>	<u>270,826</u>	<u>286,711</u>	<u>302,803</u>	<u>292,068</u>	<u>292,068</u>	<u>1.9%</u>
LEVY BEFORE ADJUSTMENTS	<u>217,094</u>	<u>264,888</u>	<u>257,613</u>	<u>273,211</u>	<u>289,803</u>	<u>278,068</u>	<u>278,068</u>	<u>1.8%</u>

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2004 BUDGET NARRATIVE

DEPARTMENT HEAD:
LOCATION:

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

TELEPHONE: 236-4815

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

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

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

Developmental Disability

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.

Physical and Sensory Disability

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/Status Offender

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 and 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 and 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 and Elderly

The program is delivered to a consumer age 18 or over who 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.

Other – Corrections & Workforce Development

The Department of Human Services chart of accounts is set up to facilitate external reporting. As a result, certain non reportable expenses are recorded here rather than with the target group they are associated with. We will be breaking out this area next year by target group so that statements can be run that will show all revenues and expenses associated with each target group. That information is not available at this time.

Administrative & Overhead

This area is used to account for revenue and expenses that are not attributable to any specific area but apply to or can be allocated to all areas. Allocation of these items can be very subjective and can distort the comparisons from year to year. Therefore, they are kept separate in this grouping.

Program Categories: Services within the following program categories are delivered to clients 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 AND ESCORT

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

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 detox, 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. Excludes outpatient assessments.

INPATIENT AND INSTITUTIONAL CARE

Services delivered in institutional settings such as state mental health institutes, centers for developmental disabilities, hospitals, CBRF's certified as inpatient treatment programs, child 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 CBRF's 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.

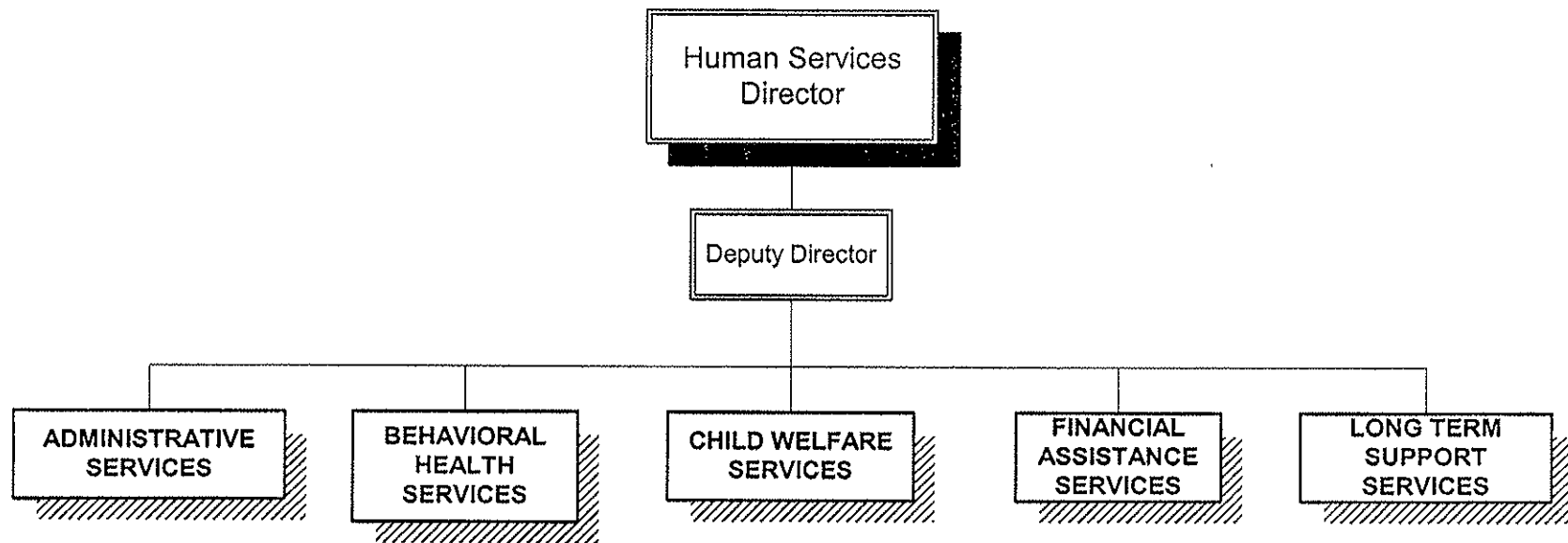
INSTITUTION FOR MENTAL DISEASES

Units of service under the IMD service cluster are defined as days of care provided in an IMD licensed nursing home to persons meeting the mentally ill consumer characteristic criteria of receiving services in an IMD under 90% Continuing Placement Slot contract.

The rest of the budget information for the Human Services Department is presented as follows:

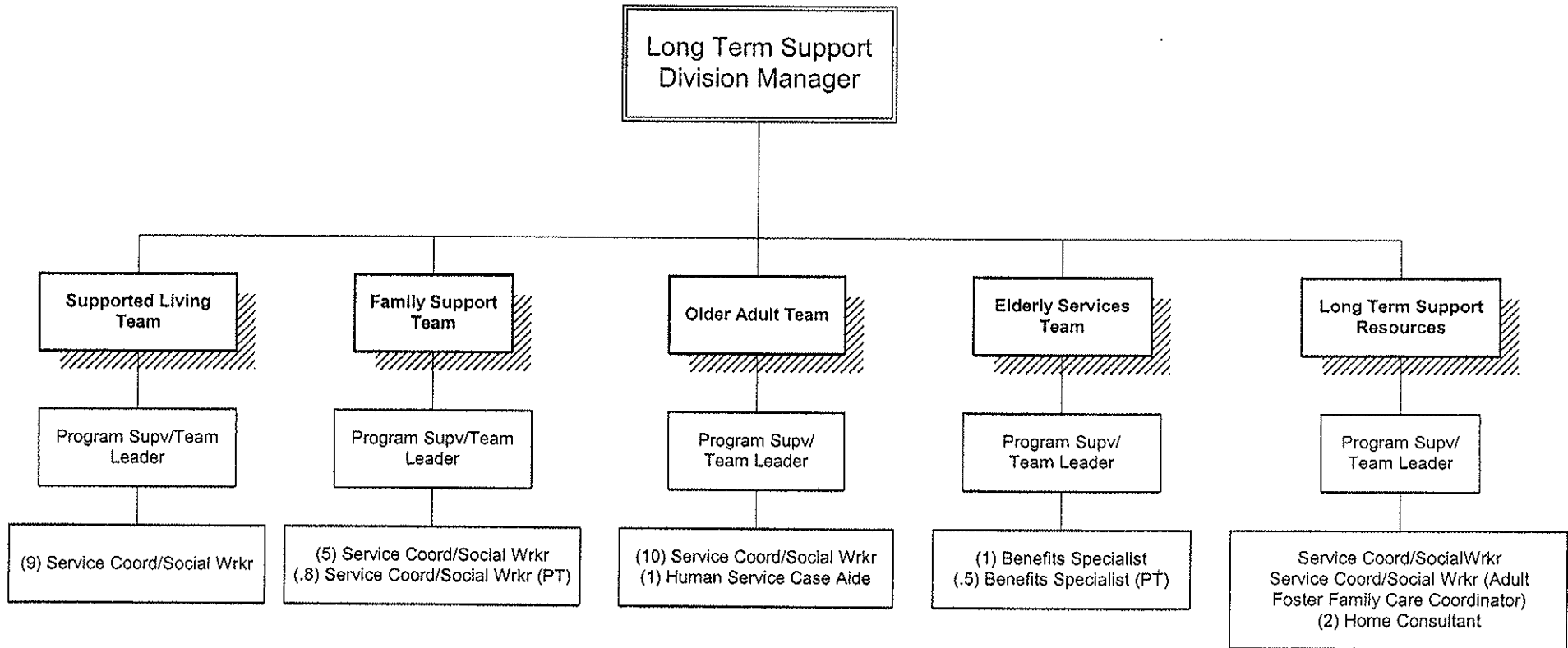
- An agency wide budget worksheet in the traditional income statement format – showing revenues and then expenses by category; labor, travel, capital, other.
- An agency wide budget worksheet which shows the summary tax levy for each target group.
- An agency wide budget worksheet which shows the total 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 budget worksheet showing the types of services provided and cost.

HUMAN SERVICES



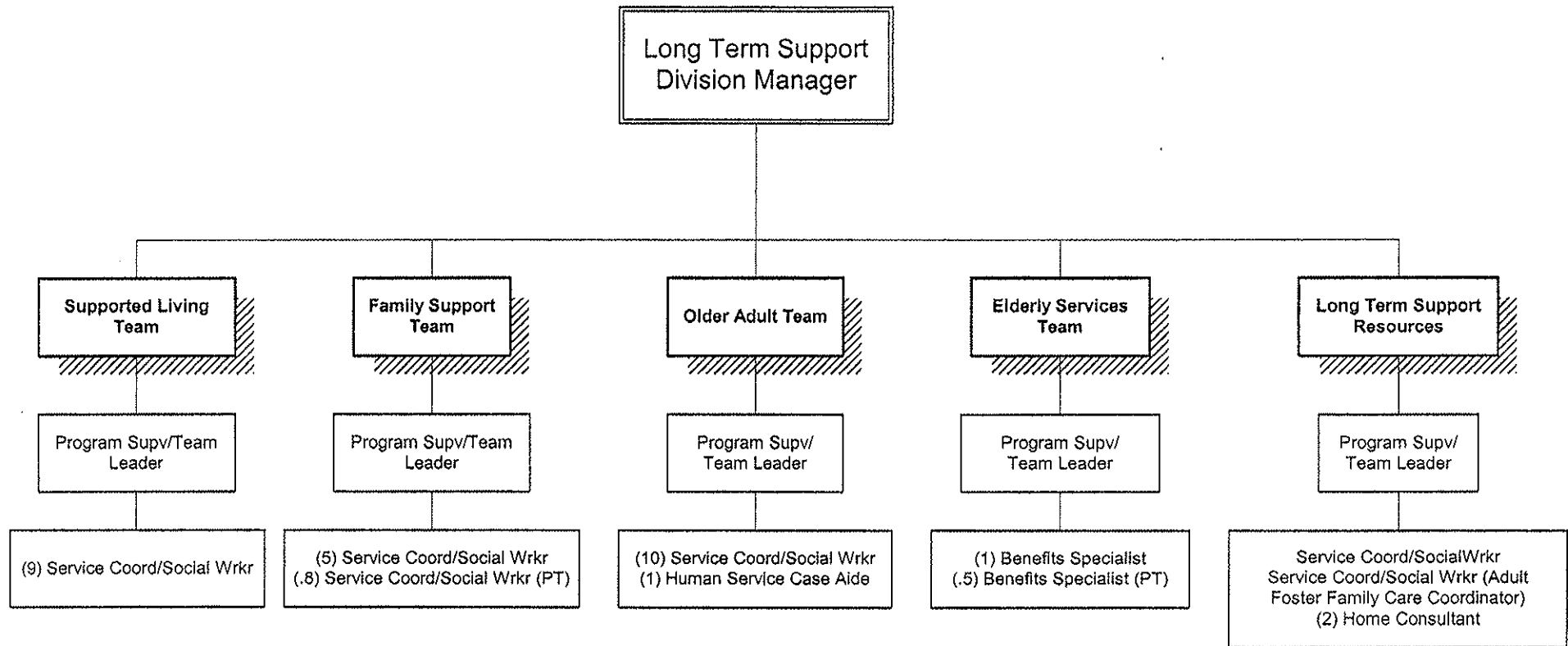
HUMAN SERVICES

Long Term Support



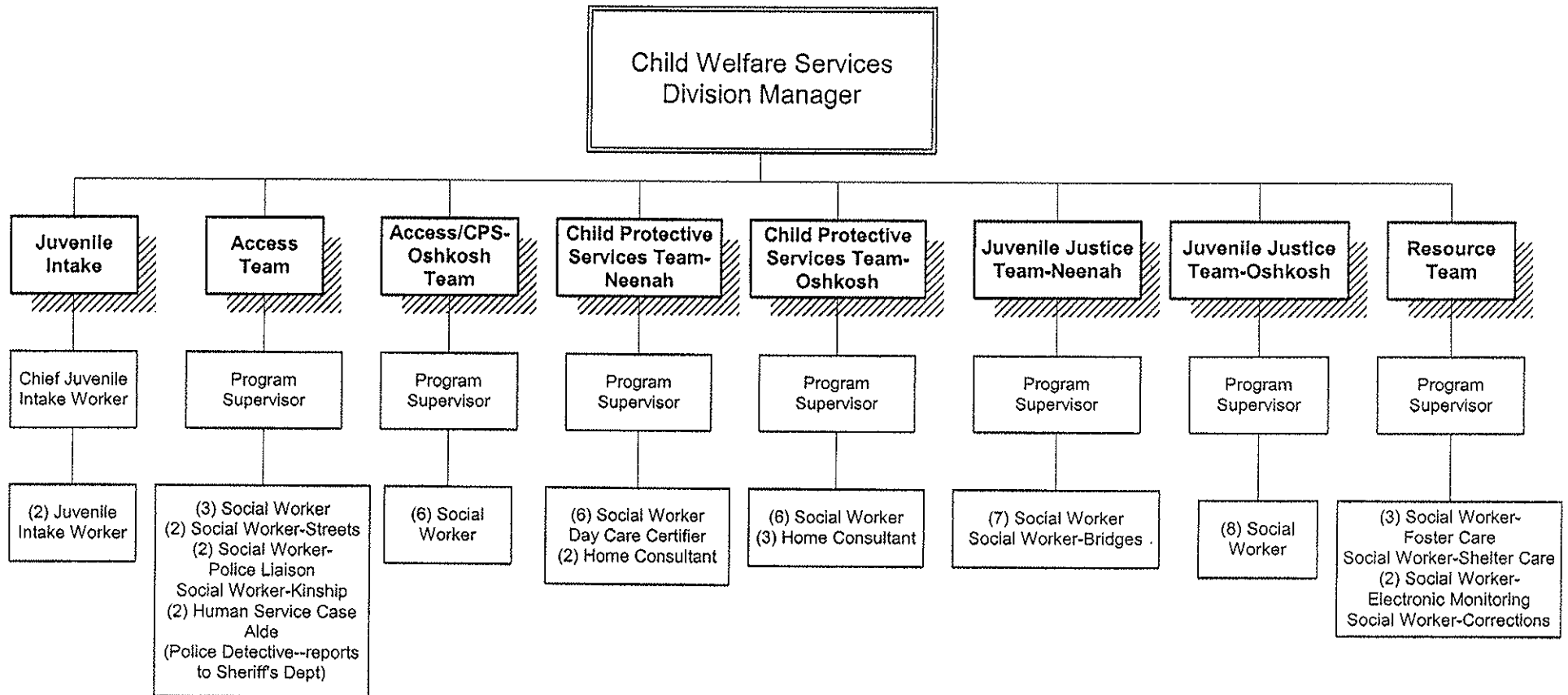
HUMAN SERVICES

Long Term Support



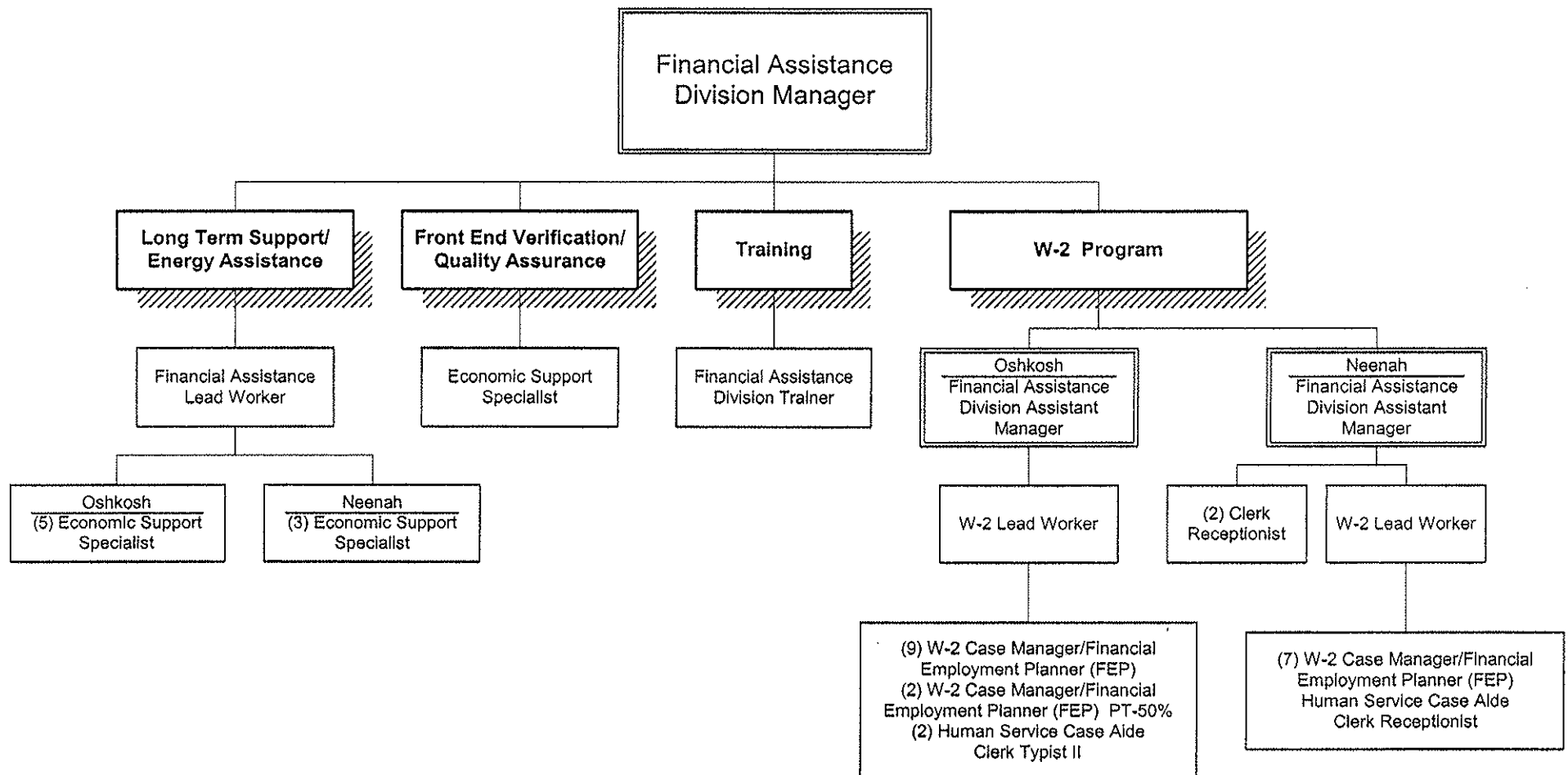
HUMAN SERVICES

Child Welfare



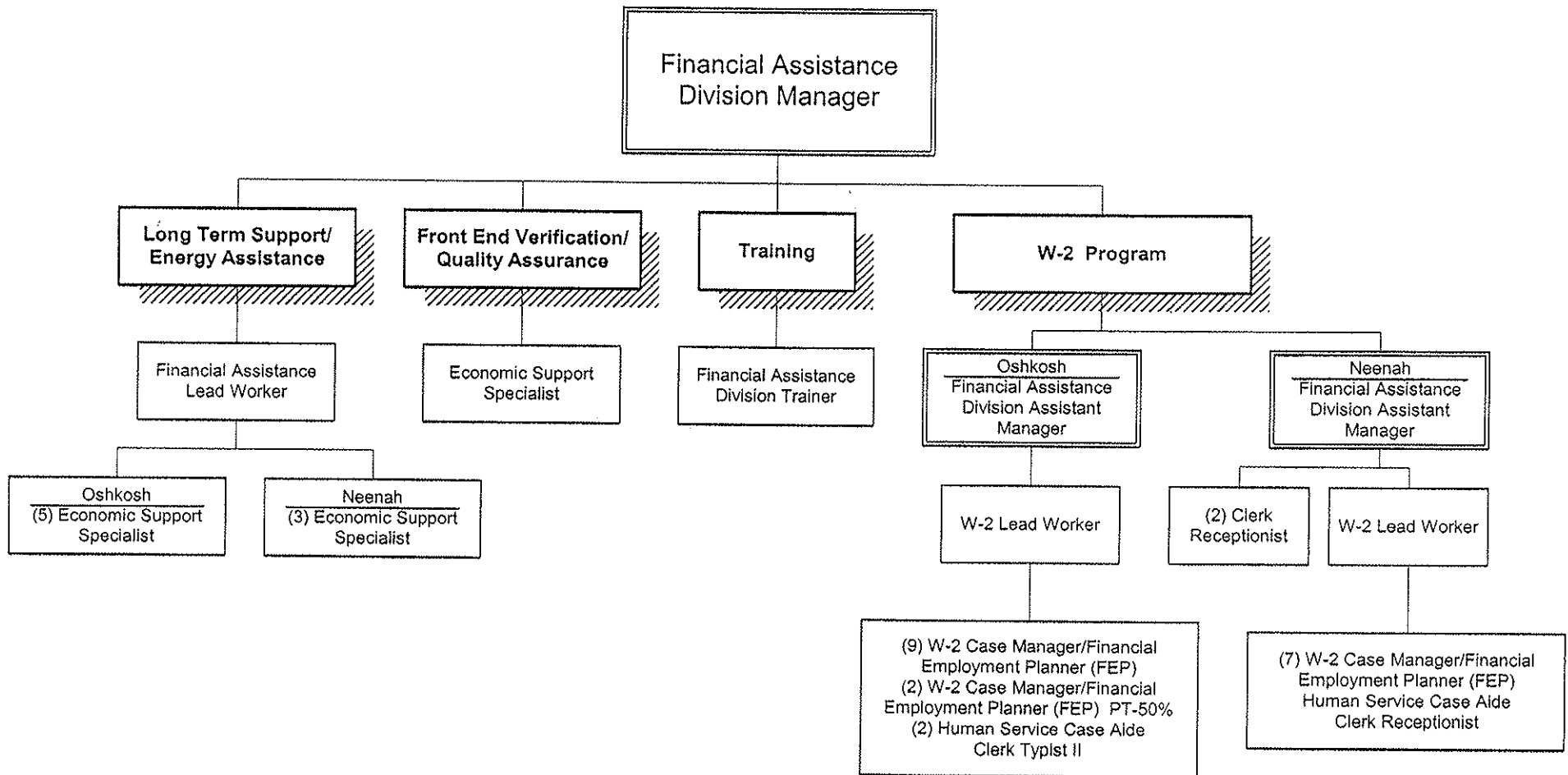
HUMAN SERVICES

Financial Assistance



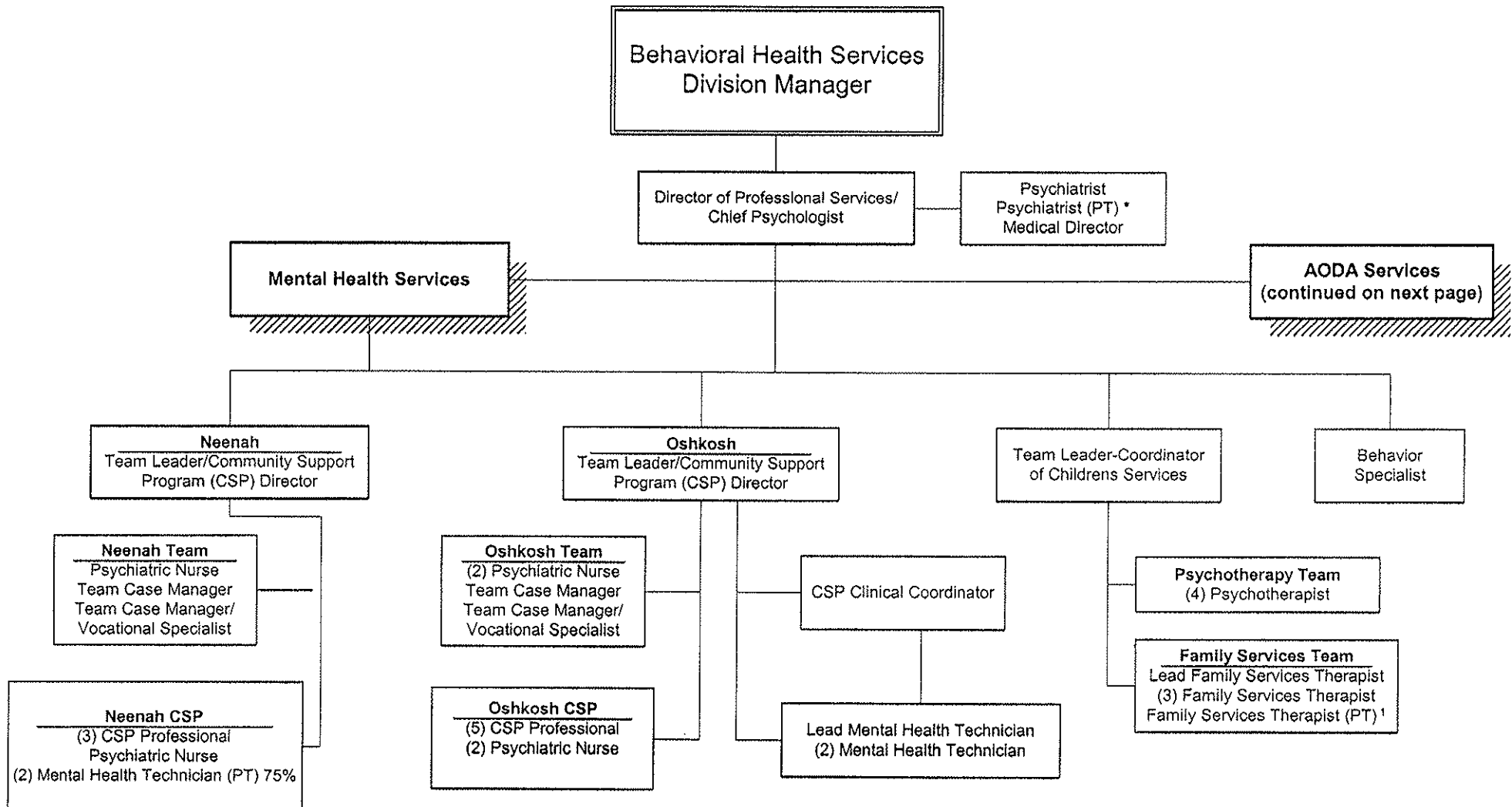
HUMAN SERVICES

Financial Assistance



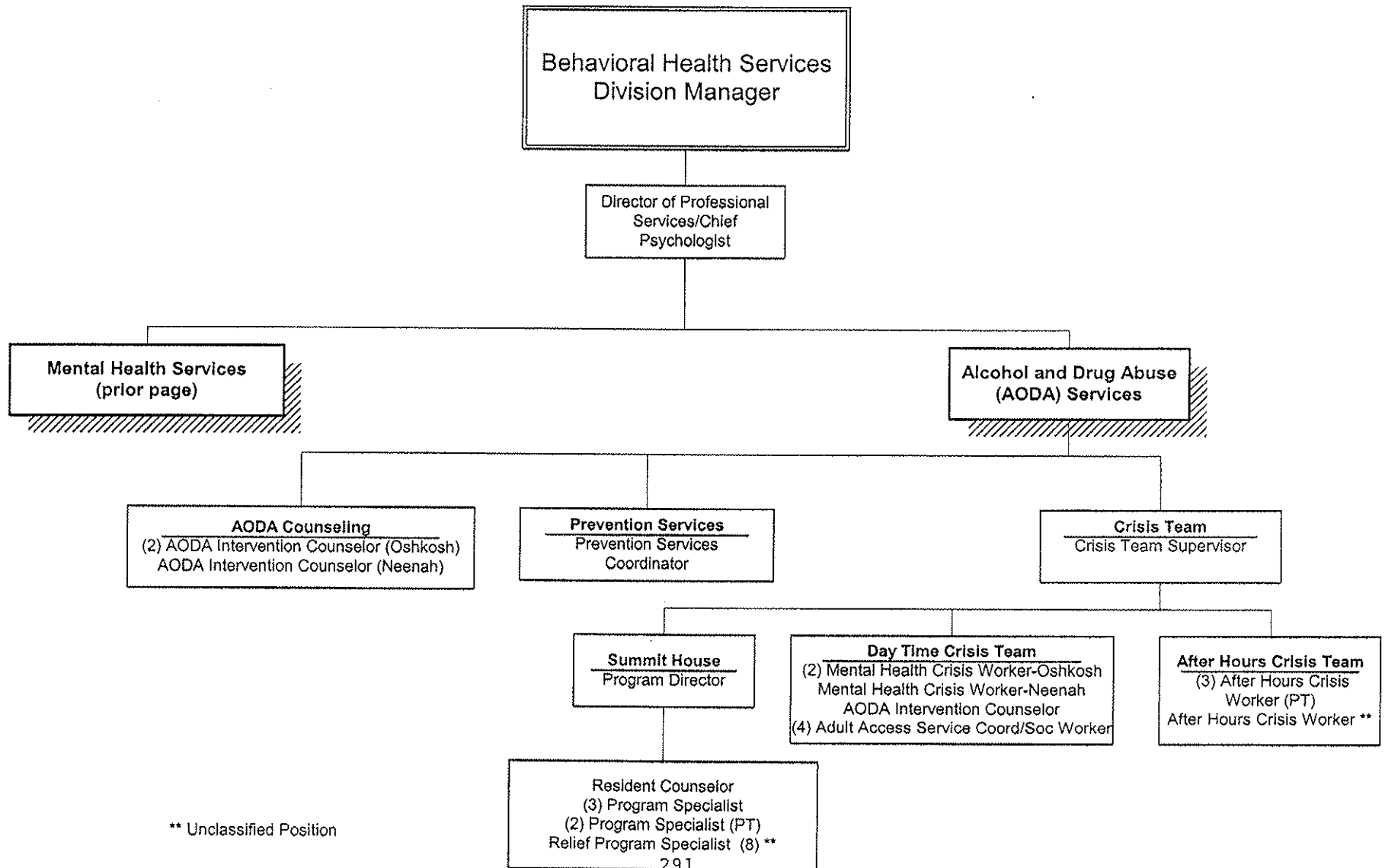
HUMAN SERVICES

Behavioral Health Services-Pg 1



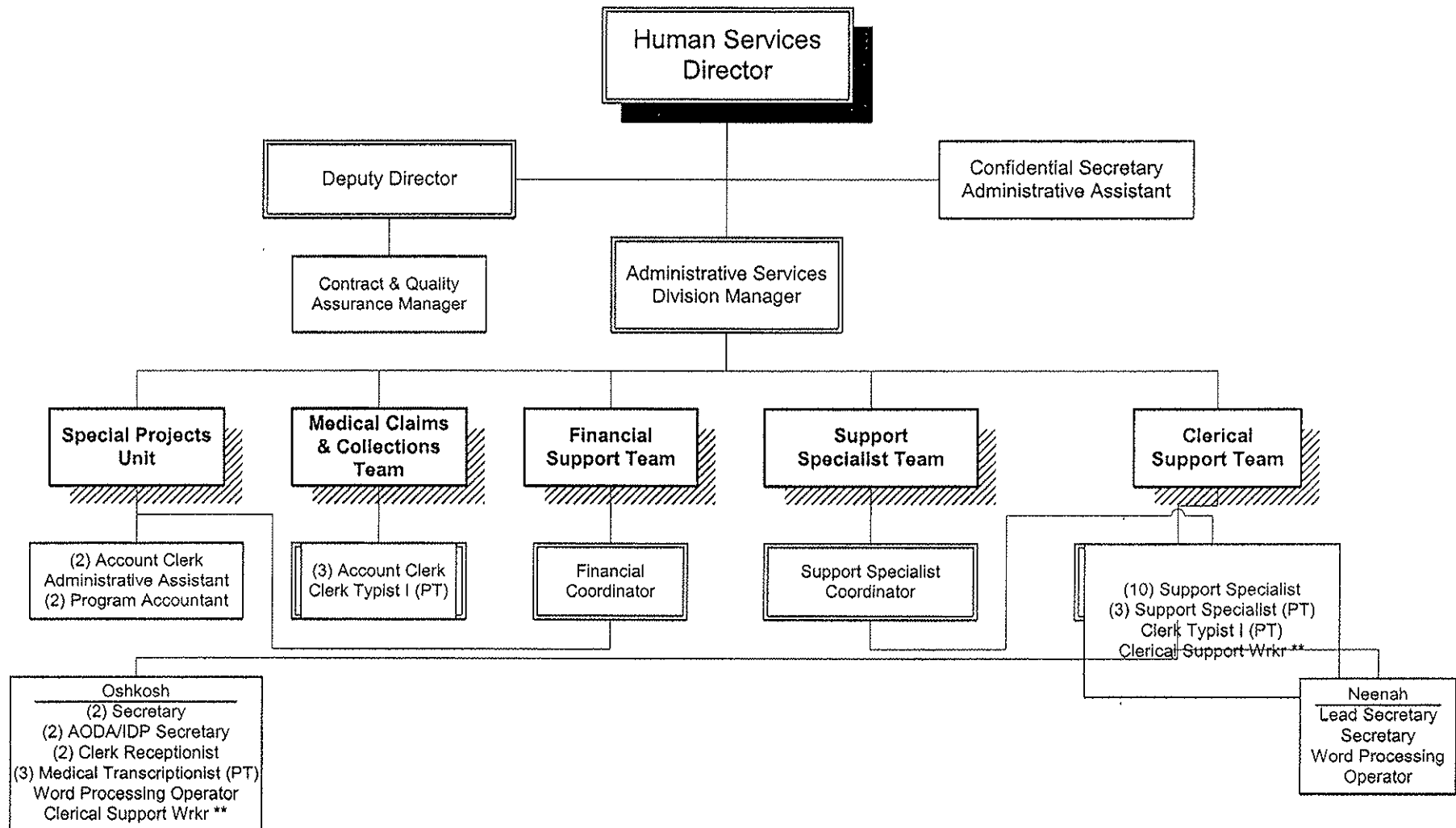
HUMAN SERVICES

Behavioral Health Services-Pg 2



HUMAN SERVICES

Administrative Services



** Unclassified Position

HUMAN SERVICES

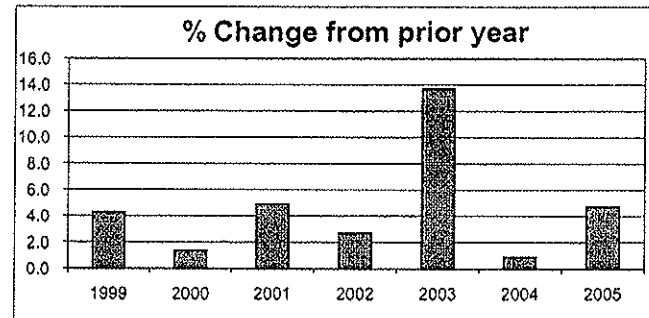
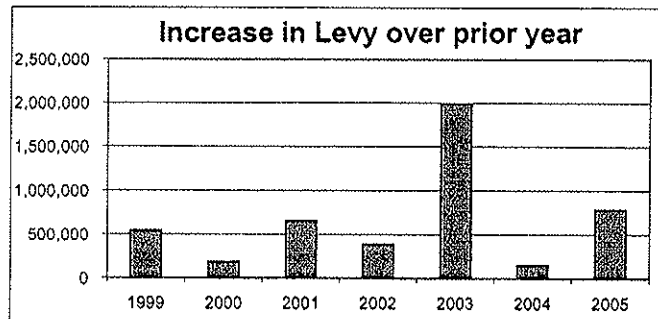
2005 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Full Time	203	204	218	240	243	244	246	237	236	236
Part Time	20	19	18	18	18	19	19	21	21	21
Total	223	223	236	258	261	263	265	258	257	257

There are no changes to the table of organization.

COUNTY LEVY: The gross tax levy for 2005 is \$17,457,414, an increase of \$782,485 or 4.7% over 2004.



SIGNIFICANT CHANGES:

There is very little overall change to the Human Services budget that affects the tax levy. As noted above, it is up 4.7% over 2004. There have been many changes in the way revenues and expenses are being budgeted and recorded for 2005. The objective is to allocate more of the revenues and expenses to specific target groups to get a better reflection of what they actually cost to serve. It would have been very difficult to go back and restate past years information so it was left as is. In the future, we should see more comparable data.

Some noteworthy line items are explained below:

Wages - Notice that the increase in wage cost is a very modest 3.1% increase.

Other Operating Expenses (subtotal line) – Notice that this category total of expense has gone up 8.0%.

Meals-other (under "Operating Expenses) – is up because in prior years we had account codes set up for specific vendor names rather than identifying the type of expense. We are getting away from that now. In this case, the reader can see what we actually spend of food service. This same situation holds true for many other revenue and expense line items.

Overall – We've done everything we possibly could to hold down expenses and the tax levy in this area.

Tax Levy By Target Group

When you look at the schedule titled "Tax Levy By Target Group" you will see that most of them show large percent decreases to tax levy. That is almost entirely because we have allocated revenue that was in the "Admin & Overhead" category to specific target groups. The objective was to show a truer picture of what the target groups cost to serve. We went from a negative levy of \$4.6 million in Admin and Overhead to a positive levy of \$362,000. Again, this is because of the allocation of revenues to target groups that were previously reflected in this area.

Expenditures By Program Category

This schedule gives you a picture of how much we spend on each type of service. You will note that this schedule includes a category called "Divisional Overhead". This is a new category that we will begin to use in 2005. The purpose is to separate out overhead expenses that are directly related to individual divisions. Other general overhead such as accounting services and general administrative services that aren't specifically chargeable to divisions show up under "Admin and Overhead".

Winnebago County
Budget Detail - 2005
Human Services
ALL

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17457414
57,625,08
667

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Intergovernmental	31,464,901	31,842,798	32,268,733	33,206,755	37,845,328	36,522,471	38,065,328	14.6%
Public Services	1,838,587	2,357,599	2,320,241	2,244,013	2,077,823	2,077,823	2,077,823	-7.4%
Intergovernmental Services	7,550	5,689	5,565	6,000	5,600	5,600	5,600	-6.7%
Interfund Revenues	1,717,657	1,723,795	1,083,898	1,689,668	13,913	13,913	13,913	-99.2%
Miscellaneous Revenues	13,190	4,717	8,734	5,400	5,000	5,000	5,000	-7.4%
Other Operating Transfers	0	250,000	1,375,365	300,000	0	0	0	0.0%
TOTAL REVENUES	35,041,885	36,184,598	37,062,538	37,451,836	39,947,664	38,624,807	40,167,664	7.3%
Regular Pay	9,384,385	9,830,088	10,075,364	10,539,273	10,904,693	10,869,281	10,869,281	3.1%
Temporary Employees	0	0	0	30,000	40,000	40,000	40,000	33.3%
Labor & Fringes Allocated	0	0	50,000	0	0	0	0	NA
Overtime	218,660	150,104	84,427	117,071	107,182	107,182	107,182	-8.4%
Regular Pay	0	0	59,205	0	0	0	0	NA
Wages	9,603,046	9,980,193	10,268,996	10,686,344	11,051,875	11,016,463	11,016,463	3.1%
Fringe Benefits	2,963,945	3,593,479	3,904,432	4,337,353	4,409,000	4,395,543	4,395,543	1.3%
Fringe Benefits - Other	0	0	1,487,659	0	0	0	0	NA
Fringes	2,963,945	3,593,479	5,392,091	4,337,353	4,409,000	4,395,543	4,395,543	1.3%
Total Labor Costs	12,566,991	13,573,671	15,661,087	15,023,697	15,460,875	15,412,006	15,412,006	2.6%
Registration & Tuition	39,904	35,400	37,041	46,009	41,011	41,011	41,011	-10.9%
Automobile Allowance	223,503	211,778	205,917	223,054	214,674	211,674	211,674	-5.1%
Commercial Travel	1,684	0	202	2,365	225	225	225	-90.5%
Meals	9,702	10,057	9,401	10,360	8,747	8,747	8,747	-15.6%
Lodging	12,387	12,092	15,517	12,630	12,906	12,906	12,906	2.2%
Other Travel Exp	1,447	1,428	1,435	1,820	1,392	1,392	1,392	-23.5%
Travel	288,628	270,755	269,513	296,238	278,955	275,955	275,955	-6.8%
Other Improvements	32,749	0	0	0	0	0	0	NA
Other Equipment	42,000	18,762	0	0	15,000	15,000	15,000	NA
Capital	74,748	18,762	0	0	15,000	15,000	15,000	NA

**Winnebago County
Budget Detail - 2005
Human Services
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Office Expenses								
Office Supplies	75,144	72,288	59,787	43,217	45,200	45,200	45,200	4.6%
Printing Supplies	216	0	0	0	0	0	0	NA
Print & Duplicate	9,941	11,868	11,898	8,500	12,200	12,200	12,200	43.5%
Postage and Box Rent	6,138	4,289	8,225	4,100	5,100	5,100	5,100	24.4%
Computer Supplies	50	587	0	600	0	0	0	0.0%
Computer Software	3,372	3,494	13,549	0	90	90	90	NA
Advertising	5,947	5,845	7,589	5,000	6,000	6,000	6,000	20.0%
Subscriptions	2,512	1,581	2,139	0	1,000	1,000	1,000	NA
Membership Dues	9,305	1,230	9,460	9,250	10,299	10,299	10,299	11.3%
Publish Legal Notices	0	145	79	0	100	100	100	NA
Operating Expenses								
Bridges - Program Expenses	0	0	0	0	400	400	400	NA
Misc Child Welfare - Prog Exps	0	0	0	0	33,000	33,000	33,000	NA
Independent Living - Prog Exps	0	0	0	0	35,000	35,000	35,000	NA
Hospital Diversion - Prog Exps	0	0	0	0	290,000	290,000	290,000	NA
Elder Abuse - Program Expenses	0	0	0	0	45,707	45,707	45,707	NA
Early Intervention - Prog Exps	0	0	0	0	1,150	1,150	1,150	NA
Physicals	240	959	240	1,000	0	0	0	0.0%
Orientation	249	185	430	800	800	800	800	0.0%
Banquet	1,346	4,004	3,635	4,500	4,700	4,700	4,700	4.4%
Rent Assistance	4,997	4,643	11,521	6,000	12,000	12,000	12,000	100.0%
Life Experiences	544	295	0	1,000	0	0	0	0.0%
Registration & Tuition-Other	1,325	2,062	4,287	2,200	4,200	4,200	4,200	90.9%
Program Expenses	365,840	80,867	107,353	168,842	12,150	12,150	12,150	-92.8%
Outreach	0	0	0	0	110,508	110,508	110,508	NA
Trial Jobs	891	0	0	0	0	0	0	NA
Loans	3,192	1,600	1,375	1,600	1,600	1,600	1,600	0.0%
Education & Training	17,656	1,784	52	3,000	3,000	3,000	3,000	0.0%
Transportation	82,642	28,340	21,726	29,000	775,364	775,364	775,364	2573.7%
Telephone	136,720	120,784	112,991	119,725	119,278	119,278	119,278	-0.4%
Household Supplies	4,004	2,488	2,702	3,100	3,600	3,600	3,600	16.1%
Clothing & Uniforms	0	104	0	100	0	0	0	0.0%
Food	11,169	10,220	8,169	9,400	8,600	8,600	8,600	-8.5%
Small Equipment	188,045	34,993	30,901	26,456	25,600	25,600	25,600	-3.2%
Medical Supplies	78,736	78,498	95,469	100,200	100,800	100,800	100,800	0.6%
Recreation Supplies	258	25	25	0	0	0	0	NA
Legal Fees	0	0	270	0	0	0	0	NA
Premiums and Prizes	0	84	0	50	50	50	50	0.0%
Automobile Allowance-Other	24,001	13,673	404	250	800	800	800	220.0%
Meals-Other	360	388	305	250	550,106	550,106	550,106	219942.4%
Lodging-Other	496	806	508	500	1,000	1,000	1,000	100.0%

Winnebago County
Budget Detail - 2005
Human Services
ALL

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Repairs & Maintenance								
Maintenance - Grounds	(530)	0	0	0	0	0	0	NA
Repair & Maintenance Supplies	13,233	23,286	58,019	500	0	0	0	0.0%
Sign Parts & Supplies	4,672	0	0	0	0	0	0	NA
Maintenance Supplies								
Motor Fuel	7,616	3,877	4,232	3,600	4,000	4,000	4,000	11.1%
Utilities								
Heat	3,168	3,134	3,774	3,500	4,500	4,500	4,500	28.6%
Power and Light	7,069	8,064	8,883	8,500	9,200	9,200	9,200	8.2%
Water and Sewer	3,402	3,698	4,658	4,000	4,150	4,150	4,150	3.8%
Contractual Services								
Contractual Services	31,112,573	32,799,809	33,228,819	35,315,682	38,333,988	36,268,408	38,411,265	8.8%
Rental Expenses								
Building Rental	154,075	153,876	155,916	160,411	160,411	160,411	160,411	0.0%
Equipment Rental	30,883	28,155	33,901	29,100	35,100	35,100	35,100	20.6%
Other Rents and Leases	53,156	61,635	61,923	59,543	65,000	65,000	65,000	9.2%
Insurance								
Prop & Liab Insurance	8,715	12,201	2,961	12,200	12,200	12,200	12,200	0.0%
Operating Licenses & Fees	3,092	2,903	2,333	2,300	2,300	2,300	2,300	0.0%
Medical Transportation Assist	26,090	47,720	53,766	48,375	48,000	48,000	48,000	-0.8%
Emergency Assistance	16,998	42,287	52,758	42,287	42,288	42,288	42,288	0.0%
Refugee Assistance	3,728	1,289	1,916	1,500	2,500	2,500	2,500	66.7%
Burial Assistance	152,321	159,561	181,615	160,000	138,000	138,000	138,000	-13.8%
Relief to Indigents								
W-2 Benefits	317,588	298,984	368,128	317,753	319,053	319,053	319,053	0.4%
Other Sundry & Fixed Charges								
Bad Debts Expense	26,047	1,345	664	0	0	0	0	NA
Operating Grants	147,785	248,200	205,494	179,428	160,428	160,428	160,428	-10.6%
Other Miscellaneous	22,095	21,460	9,558	0	0	0	0	NA
Cost Allocations								
Indirect Costs	412,020	246,422	213,000	0	0	0	0	NA
Interfund Expenses								
Office Supplies	166	540	180	0	300	300	300	NA
Printing Supplies	10,086	10,037	10,446	9,500	10,500	10,500	10,500	10.5%
Print & Duplicate	15,176	14,390	28,748	11,500	52,250	52,250	52,250	354.3%
Postage and Box Rent	35,723	34,863	37,005	30,000	34,000	34,000	34,000	13.3%
Motor Fuel	324	2,579	2,941	1,990	3,000	3,000	3,000	50.8%
Medical and Dental	0	1,345	315	1,345	100	100	100	-92.6%
Vehicle Repairs	748	696	967	600	500	500	500	-16.7%
Equipment Repairs	41,136	24,041	24,480	24,075	24,075	24,075	24,075	0.0%
Professional Services	1,641	1,404	0	0	0	0	0	NA
Other Contract Services	0	14,862	3,012	0	0	0	0	NA
LTS - DCP	1,701,779	1,709,045	1,071,146	1,656,737	0	0	0	0.0%

**Winnebago County
Budget Detail - 2005
Human Services
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Building Rental	0	0	0	0	9,000	9,000	9,000	NA
Prop. & Liab. Insurance	163,559	154,311	165,828	173,764	150,595	150,595	150,595	-13.3%
Income Maintenance Funds	781	960	425	0	0	0	0	NA
Other Operating Expenses	<u>35,532,249</u>	<u>36,625,109</u>	<u>36,512,902</u>	<u>38,806,830</u>	<u>41,844,840</u>	<u>39,779,260</u>	<u>41,922,117</u>	<u>8.0%</u>
TOTAL EXPENSES	<u>48,462,617</u>	<u>50,488,297</u>	<u>52,443,502</u>	<u>54,126,765</u>	<u>57,599,670</u>	<u>55,482,221</u>	<u>57,625,078</u>	<u>6.5%</u>
LEVY BEFORE ADJUSTMENTS	<u>13,420,732</u>	<u>14,303,699</u>	<u>15,380,964</u>	<u>16,674,929</u>	<u>17,652,006</u>	<u>16,857,414</u>	<u>17,457,414</u>	<u>4.7%</u>

**Winnebago County
Budget Worksheet - 2005
Tax Levy by Target Group - Summary**

Description	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Developmentally Disabled	5,261,449	5,599,444	5,731,057	6,006,783	4,918,180	5,005,414	-12.7%
Mental Health	4,198,340	4,296,176	4,799,950	5,294,768	3,894,768	3,894,768	-18.9%
Alcohol & Other Drug Abuse	743,521	962,695	886,831	429,783	187,240	187,240	-78.9%
Phys & Sens Disabled	1,346,013	1,414,650	1,191,798	1,763,088	472,780	627,030	-47.4%
Delinquent Offenders	4,232,301	4,131,721	4,910,505	4,020,635	2,170,829	2,170,829	-55.8%
Abused & Neglected Children	5,531,570	4,890,808	4,327,411	4,975,584	3,963,984	3,963,984	-8.4%
Children & Families	656,713	767,472	739,524	790,850	790,850	790,850	6.9%
Adults & Elderly	(1,282,573)	(1,100,471)	(898,385)	(848,895)	49,864	408,380	145.5%
Admin & Overhead	(5,118,447)	(4,686,081)	(5,016,410)	(4,602,577)	361,814	361,814	107.2%
Workforce Development	(1,015,188)	(895,450)	2,648	(178,013)	47,105	47,105	1678.9%
Total Levy	14,553,699	15,380,984	16,674,929	17,652,006	16,857,414	17,457,414	4.7%

Human Services
Expenditures by Program Category

Program	2002 Actuals	2003 Actuals	2004 5-Month Actuals	2004 Adopted Budget	2005 Request Budget	2005 Executive Budget	2005 Adopted Budget	% Change From Adopted to Executive
Child Day Care	211,492	204,776	80,284	225,039	225,852	225,852	225,852	0.4%
Supportive Home Care	6,060,193	5,827,144	2,687,753	5,824,111	7,017,610	6,412,737	7,017,610	10.1%
Specialized Trans. & Escort	667,970	724,765	232,783	685,645	775,364	775,364	775,364	13.1%
Access, Outreach & Prev	618,329	582,517	278,980	624,052	551,531	551,531	551,531	-11.6%
Community Living-Support Svcs	11,354,626	12,165,059	3,945,367	12,975,337	13,938,187	13,388,112	13,888,318	3.2%
Investigations & Assessments	1,795,913	1,949,387	880,361	2,043,424	2,195,114	2,193,114	2,193,114	7.3%
Community Support Program	1,340,614	1,253,576	514,876	1,382,579	1,725,776	1,725,776	1,725,776	24.8%
Work-Related & Day Services	3,437,017	3,575,291	1,202,292	3,412,400	3,743,898	3,658,502	3,821,175	7.2%
Supported Employment	525,505	270,510	195,219	931,644	291,545	268,710	291,545	-71.2%
Community Residential Svcs	13,792,273	13,562,563	4,292,077	14,372,093	15,975,936	15,123,666	15,975,936	5.2%
Community Treatment	3,025,536	3,467,778	1,631,742	3,931,086	3,835,321	3,835,321	3,835,321	-2.4%
Inpatient & Institutional Care	4,872,519	4,472,195	1,164,473	4,701,086	4,136,505	4,136,505	4,136,505	-12.0%
Institution for Mental Disease	166,123	131,163	65,228	75,000	160,000	160,000	160,000	113.3%
Divisional Overhead	-	-	-	-	309,344	309,344	309,344	NA
Admin & Overhead	2,620,186	4,256,777	1,217,981	2,943,269	2,717,687	2,717,687	2,717,687	-7.7%
Total Expenses	50,488,297	52,443,502	18,389,417	54,126,765	57,599,670	55,482,221	57,625,078	2.5%

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2005 BUDGET NARRATIVE

DEVELOPMENTALLY DISABLED – 660:

2004 Accomplishments: ♦ Centralized Intake and Adult Protective Services to one Division (Behavioral Health) ♦ Assisted all Winnebago County residents moving from Northern Wisconsin Center (NWC). ♦ Explored the Resource Allocation Decision (RAD) method to balance meeting individual's outcomes while being cost-effective. ♦ Collaboratively planned with staff of Park View Health Care Center for the eventual closing of the ICF-MR unit. ♦ Initiated the new Children's Waiver, by participating in training, creating contractual agreements with providers of Autism services.

2005 Goals & Objectives: ♦ To provide services within a realigned four, vs. five team structure. ♦ To continue to successfully meet State and other program audit reviews. ♦ To provide for criminal and caregiver background check process to be completed for all required consumer-hired private providers. ♦ To collaborate with private providers and community-based groups to provide for smooth transitions for consumers throughout their lifespan.

Activity Measures:

Highlights:

This target group shows a decrease in levy primarily because we are now allocating discretionary grants (funding sources that are not restricted to specific programs) such as BCA (Basic County Allocation) to individual target groups. This revenue is reflected in the "Interfund Revenues" line which explains why it is up so much. The reason is to better show the net cost of the individual target groups. Without this change, the target group would have reflected a net increase in levy. Reasons are as follows:

	Clients	Taxpayer Cost (levy)	Cost Per Client
Developmentally disabled			
2002 Actual	817	5,261,449	6,440
2003 Actual	801	5,599,444	6,991
2004 Budget	884	5,731,057	6,483
2005 Budget	860	5,005,414	5,820

State mandates requiring shifting of residents from the ICFMR unit at Park View to Human Services and the state transferring the Autism program to the County. More detail follows below:

Revenues: Increase due to New Children's Waiver Grant (Autism program \$1,354,000) and increase in CIP Waiver revenues related to closing of the ICFMR at Park View Health Center, the County nursing home. There are two new federal funding sources (Children's Waiver and CIP I B slots) relative to the Long Term Support Division that are specific to certain consumers given their level of need as determined by the State's assessment tool.

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2005 BUDGET NARRATIVE

Operating Expenses: Increases are the result serving more clients in Long Term Support due to new State mandates. New mandates relate to the two new funding sources mentioned above, i.e., Autism consumers and relocation of PVHC ICF-MR unit closing.

**Winnebago County
Budget Worksheet - 2005
Developmentally Disabled**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Intergovernmental	8,796,105	9,991,933	10,562,461	11,332,305	15,241,876	13,699,019	15,241,876	34.5%
Public Services	242,811	259,169	255,405	244,526	241,318	241,318	241,318	-1.3%
Interfund Revenues	1,587,019	1,615,427	987,024	1,473,072	0	930,000	930,000	-36.9%
TOTAL REVENUES	10,625,935	11,866,529	11,804,890	13,049,903	15,483,194	14,870,337	16,413,194	25.8%
Wages	660,918	713,949	768,431	753,339	737,149	683,737	683,737	-9.2%
Fringes	216,273	259,961	271,266	309,285	273,916	255,959	255,959	-17.2%
Total Labor Costs	877,191	973,911	1,039,697	1,062,624	1,011,065	939,696	939,696	-11.6%
Travel	28,494	28,155	25,257	26,925	22,024	22,024	22,024	-18.2%
Other Operating Expenses	14,448,091	16,125,912	16,339,381	17,691,411	20,456,888	18,826,797	20,456,888	15.6%
TOTAL EXPENSES	15,353,777	17,127,978	17,404,335	18,780,960	21,489,977	19,788,517	21,418,608	14.0%
LEVY BEFORE ADJUSTMENTS	4,727,841	5,261,449	5,599,444	5,731,057	6,006,783	4,918,180	5,005,414	-12.7%

Human Services
Developmentally Disabled - 660
Expenditures by Program Category

Program	2002 Actuals	2003 Actuals	2004 5-Month Actuals	2004 Adopted Budget	2005 Request Budget	2005 Executive Budget	2005 Adopted Budget	% Change From Adopted to Executive
Supportive Home Care	4,318,563	4,142,097	2,142,593	3,566,391	4,930,550	4,499,256	4,930,550	26.2%
Specialized Trans. & Escort	5,183	5,121	6,935	605	400,000	400,000	400,000	66015.7%
Community Living-Support Svcs	5,565,182	5,945,177	1,427,845	6,895,385	7,009,880	6,534,879	6,961,011	-5.2%
Work-Related & Day Services	1,452,414	1,520,074	533,135	1,585,012	1,859,674	1,697,001	1,859,674	7.1%
Supported Employment	486,050	246,665	186,379	915,613	261,045	238,210	261,045	-74.0%
Community Residential Svcs	5,020,666	5,360,978	1,561,750	5,633,380	6,780,528	6,193,371	6,780,528	9.9%
Community Treatment	1,356	6,057	277,240	-	-	-	-	NA
Inpatient & Institutional Care	192,784	91,466	53,582	91,250	165,000	165,000	165,000	80.8%
Divisional Overhead	-	-	-	-	83,300	60,800	60,800	NA
Admin & Overhead	85,779	86,699	38,637	93,324	-	-	-	0.0%
Total Expenses	17,127,978	17,404,335	6,228,096	18,780,960	21,489,977	19,788,517	21,418,608	5.4%

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2005 BUDGET NARRATIVE

MENTAL HEALTH – 661:

2004 Accomplishments: ♦ Ensured that operated Behavioral Health Services is fully compliant with the initial and all ongoing Health Insurance Portability and Accountability Act (HIPAA) regulations. ♦ The Community Support Teams and Case Management Teams focused on familiarizing themselves with various other applicable funding sources to help offset the overall county cost of services for their consumers, such as Community Options Programs—Wavier (COP-W), Non-COP, Hospital Diversion Program etc. ♦ Obtained HFS-34 Subchapter III state certification for our Behavioral Health crisis services to obtain additional funding from Medical Assistance for an established program. ♦ Pursued state certification related to the Comprehensive Community Services (CCS) in an effort to obtain additional funding from the Medical Assistance program.

2005 Goals & Objectives: ♦ The Behavioral Health Teams will continue to serve eligible consumers/county residents in an efficient manner and without a loss in service quality. ♦ For outcome measurement purposes, the plan is to continue utilizing the already established service outcome measures namely the consumer satisfaction surveys and objective outcome data collection systems. ♦ To have all Behavioral Health Teams fully utilize all currently available components of The Clinical Manager (TCM). While all teams are currently utilizing aspects of this software, the goal is to have all applicable aspects fully operational by the end of 2004.

Activity Measures:

Highlights:

This target group shows a decrease in levy primarily because we are now allocating discretionary grants (funding sources that are not restricted to specific programs) such as BCA (Basic County Allocation) to individual target groups. This revenue is reflected in the "Interfund Revenues" line which explains why it is up so much. The reason is to better show the net cost of the individual target groups.

We have changed the way we report the activities of Summit House. It was split between two areas in prior years. It made more sense to report the entire operation here, thus revenues and expenses are higher. There are also more state program funds available to help divert kids from facilities such as the Winnebago Mental Health Institute which is very costly. These new costs are reported here as well as the associated revenue.

	Clients	Taxpayer Cost (levy)	Cost Per Client
Mental Health			
2002 Actual	2,507	4,198,340	1,675
2003 Actual	2,418	4,296,176	1,777
2004 Budget	2,711	4,799,950	1,771
2005 Budget	2,891	3,894,768	1,347

**Winnebago County
Budget Worksheet - 2005
Mental Health**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Intergovernmental	870,303	803,634	861,347	917,339	1,373,639	1,373,639	1,373,639	49.7%
Public Services	756,336	794,148	779,064	754,831	803,066	803,066	803,066	6.4%
Interfund Revenues	130,638	108,367	98,875	150,320	167,000	1,567,000	1,567,000	942.4%
TOTAL REVENUES	1,757,277	1,706,149	1,737,285	1,822,490	2,343,705	3,743,705	3,743,705	105.4%
Wages	2,361,890	2,349,193	2,311,734	2,425,758	2,864,384	2,864,384	2,864,384	18.1%
Fringes	664,073	759,858	783,218	996,627	1,143,253	1,143,253	1,143,253	14.7%
Total Labor Costs	3,025,963	3,109,050	3,094,952	3,422,385	4,007,637	4,007,637	4,007,637	17.1%
Travel	61,075	53,994	47,689	74,401	61,820	61,820	61,820	-16.9%
Other Operating Expenses	3,804,451	2,741,445	2,890,819	3,125,654	3,569,016	3,569,016	3,569,016	14.2%
TOTAL EXPENSES	6,891,489	5,904,489	6,033,461	6,622,440	7,638,473	7,638,473	7,638,473	15.3%
LEVY BEFORE ADJUSTMENTS	5,134,212	4,198,340	4,296,176	4,799,950	5,294,768	3,894,768	3,894,768	-18.9%

Human Services
Mental Health - 661
Expenditures by Program Category

Program	2002 Actuals	2003 Actuals	2004 5-Month Actuals	2004 Adopted Budget	2005 Request Budget	2005 Executive Budget	2005 Adopted Budget	% Change From Adopted to Executive
Supportive Home Care	43,816	43,433	20,874	23,555	13,708	13,708	13,708	-41.8%
Specialized Trans. & Escort	1,029	396	279	1,091	750	750	750	-31.3%
Community Living-Support Svcs	22,670	13,107	823	1,805	5,575	5,575	5,575	208.9%
Investigations & Assessments	169,773	210,583	93,720	236,185	501,000	501,000	501,000	112.1%
Community Support Program	1,334,564	1,249,189	514,876	1,382,579	1,725,776	1,725,776	1,725,776	24.8%
Work-Related & Day Services	28,756	20,990	4,016	22,104	22,105	22,105	22,105	0.0%
Supported Employment	24,976	17,318	7,394	16,031	30,500	30,500	30,500	90.3%
Community Residential Svcs	1,162,798	1,095,439	335,141	1,227,719	1,417,567	1,417,567	1,417,567	15.5%
Community Treatment	1,598,842	1,685,681	757,949	1,867,406	2,329,202	2,329,202	2,329,202	24.7%
Inpatient & Institutional Care	1,272,932	1,471,177	328,263	1,594,250	1,432,000	1,432,000	1,432,000	-10.2%
Institution for Mental Disease	166,123	131,163	65,228	75,000	160,000	160,000	160,000	113.3%
Divisional Overhead	-	-	-	-	290	290	290	NA
Admin & Overhead	78,211	94,984	25,461	174,715	-	-	-	0.0%
Total Expenses	5,904,489	6,033,461	2,154,024	6,622,440	7,638,473	7,638,473	7,638,473	15.3%

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2005 BUDGET NARRATIVE

ALCOHOL & OTHER DRUG ABUSE – 662:

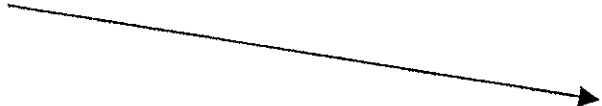
2004 Accomplishments: ♦ Continued to refine the Service Authorization process and authorize for all purchased services within the Behavioral Health Services. ♦ Continued to serve eligible consumers/county residents without lengthy waiting lists and without a loss in service quality.

2005 Goals & Objectives: ♦ To explore the possibility of being a pilot county for Senator Roessler's "Substance Abuse Offender Accountability and Public Safety Act". (While SB 518 did not survive the last legislative session, it is likely to be reintroduced in the next legislative session thus this will command some of our attention in 2005.) ♦ To assist the Courts in the operation of the Victim Impact Panel (VIP) Program. Currently, first time offenders convicted with an OWI or related offense with a BAC of .15 and above, second and third time offenders are ordered by the court to participate in the VIP program in addition to the order for an alcohol assessment and Driver Safety Plan.

Activity Measures:

Highlights:

This target group shows a decrease in levy primarily because we are now allocating discretionary grants (funding sources that are not restricted to specific programs) such as BCA (Basic County Allocation) to individual target groups. This revenue is reflected in the "Interfund Revenues" line which explains why it is up so much. The reason is to better show the net cost of the individual target groups.



	Clients	Taxpayer Cost (levy)	Cost Per Client
Alcohol & Other Drug Abuse			
2002 Actual	1,661	743,521	448
2003 Actual	1,677	962,695	574
2004 Budget	1,811	886,831	490
2005 Budget	1,705	187,240	110

There is really very little change in this area. All costs associated with the Summit House are now being reported in the Mental Health target group. Therefore, this area shows large decreases in expenses. Revenues also decreased, but the decrease was offset by the other non program specific revenues allocated to this target group.

**Winnebago County
Budget Worksheet - 2005
Alcohol & Other Drug Abuse**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Intergovernmental	667,298	270,937	271,779	270,727	270,727	270,727	270,727	0.0%
Public Services	125,562	512,899	512,719	552,000	549,900	549,900	549,900	-0.4%
Interfund Revenues	0	0	0	20,000	0	242,543	242,543	1112.7%
TOTAL REVENUES	792,861	783,836	784,498	842,727	820,627	1,063,170	1,063,170	26.2%
Wages	471,432	485,365	531,894	562,097	315,000	315,000	315,000	-44.0%
Fringes	158,087	177,837	204,577	230,124	122,000	122,000	122,000	-47.0%
Total Labor Costs	629,519	663,202	736,471	792,221	437,000	437,000	437,000	-44.8%
Travel	8,093	8,026	8,605	13,837	3,910	3,910	3,910	-71.7%
Other Operating Expenses	849,281	856,129	1,002,116	923,500	809,500	809,500	809,500	-12.3%
TOTAL EXPENSES	1,486,893	1,527,357	1,747,193	1,729,558	1,250,410	1,250,410	1,250,410	-27.7%
LEVY BEFORE ADJUSTMENTS	694,032	743,521	962,695	886,831	429,783	187,240	187,240	-78.9%

Human Services
Alcohol & Other Drug Abuse - 662
Expenditures by Program Category

Program	2002 Actuals	2003 Actuals	2004 5-Month Actuals	2004 Adopted Budget	2005 Request Budget	2005 Executive Budget	2005 Adopted Budget	% Change From Adopted to Executive
Child Day Care	960	-	696	-	-	-	-	NA
Specialized Trans. & Escort	739	216	279	750	750	750	750	0.0%
Access, Outreach & Prev	96,786	108,056	64,688	112,110	121,125	121,125	121,125	8.0%
Community Living-Support Svcs	189	-	-	-	-	-	-	NA
Investigations & Assessments	361,149	416,198	183,089	453,673	233,660	233,660	233,660	-48.5%
Community Residential Svcs	508,439	505,529	145,545	501,087	265,000	265,000	265,000	-47.1%
Community Treatment	193,234	212,356	62,158	196,700	83,500	83,500	83,500	-57.5%
Inpatient & Institutional Care	274,817	409,924	132,328	364,000	426,000	426,000	426,000	17.0%
Divisional Overhead	-	-	-	-	120,375	120,375	120,375	NA
Admin & Overhead	91,044	94,913	41,994	101,238	-	-	-	0.0%
Total Expenses	1,527,357	1,747,193	630,777	1,729,558	1,250,410	1,250,410	1,250,410	-27.7%

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2005 BUDGET NARRATIVE

PHYSICALLY & SENSORY DISABLED – 663:


2004 Accomplishments: ♦ Combined Intake and Adult Protective Services within one Division (Behavioral Health). ♦ Provided ongoing training for LTS staff pertaining to provider awareness of protective services, abuse and neglect, and critical incident reporting. ♦ Provided specialized transportation services to disabled consumers.

2005 Goals & Objectives: ♦ Successfully meet programmatic expectations in state determined program reviews. ♦ Define outcome-based expectations of Core Values for contracted providers of service.

Activity Measures:

Highlights:

This target group shows a decrease in levy primarily because we are now allocating discretionary grants (funding sources that are not restricted to specific programs) such as BCA (Basic County Allocation) to individual target groups. This revenue is reflected in the "Interfund Revenues" line which explains why it is up so much. The reason is to better show the net cost of the individual target groups.



	Clients	Taxpayer Cost (levy)	Cost Per Client
Physically & Sensory Disabled			
2002 Actual	430	1,346,013	3,130
2003 Actual	360	1,414,650	3,930
2004 Budget	370	1,191,798	3,221
2005 Budget	460	627,030	1,363

The increase in expenses for this area is because more clients are required to be served from the waiting list due to State mandates. The state funding sources (COP) mandates that significant proportions are maintained for the frail elderly with physical impairments which results in specific target groups being funded. The increase in revenue is due to the allocation of BCA and other Long Term Support funding sources to this target group.

**Winnebago County
Budget Worksheet - 2005
Phys & Sens Disabled**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Intergovernmental	0	0	0	0	0	1,269,775	1,269,775	NA
Public Services	18,568	23,500	20,901	24,587	25,327	25,327	25,327	3.0%
Interfund Revenues	0	0	0	0	0	(133,717)	(133,717)	NA
TOTAL REVENUES	18,568	23,500	20,901	24,587	25,327	1,161,385	1,161,385	4623.6%
Other Operating Expenses	1,321,941	1,369,513	1,435,551	1,216,385	1,788,415	1,634,165	1,788,415	47.0%
TOTAL EXPENSES	1,321,941	1,369,513	1,435,551	1,216,385	1,788,415	1,634,165	1,788,415	47.0%
LEVY BEFORE ADJUSTMENTS	1,303,373	1,346,013	1,414,650	1,191,798	1,763,088	472,780	627,030	-47.4%

Human Services
Phys & Sens Disabled - 663
Expenditures by Program Category

Program	2002 Actuals	2003 Actuals	2004 5-Month Actuals	2004 Adopted Budget	2005 Request Budget	2005 Executive Budget	2005 Adopted Budget	% Change From Adopted to Executive
Supportive Home Care	726,174	739,593	218,128	620,904	922,501	841,806	922,501	35.6%
Specialized Trans. & Escort	8,170	7,850	2,492	7,271	10,295	10,295	10,295	41.6%
Community Living-Support Svcs	273,405	358,386	49,498	278,433	432,959	395,089	432,959	41.9%
Community Support Program	3,345	1,968	-	-	-	-	-	NA
Work-Related & Day Services	-	-	3,152	-	-	-	-	NA
Supported Employment	14,479	6,526	1,446	-	-	-	-	NA
Community Residential Svcs	318,550	310,008	108,385	285,360	407,946	372,261	407,946	30.5%
Community Treatment	25,390	11,220	1,713	24,417	14,714	14,714	14,714	-39.7%
Total Expenses	1,369,513	1,435,551	384,814	1,216,385	1,788,415	1,634,165	1,788,415	34.3%

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2005 BUDGET NARRATIVE

DELINQUENT OFFENDERS – 664 & 669C:

2004 Accomplishments: ♦ Developed a Victim Impact Panel or Accountability Group for juvenile delinquents. ♦ Increased utilization of existing restorative practices and programs with juvenile offenders. ♦ Improved worker's transfer of learning from training to improve work performance.

2005 Goals & Objectives: ♦ All Juvenile Justice workers will receive training about domestic violence and learn how it relates to juvenile delinquency. ♦ Implement a Victim Witness Panel or an Accountability Group for juvenile offenders. ♦ Implement new policies and procedures required by HFS 44 regulations.

Activity Measures:

Highlights:

This target group shows a decrease in levy primarily because we are now allocating discretionary grants (funding sources that are not restricted to specific programs) such as BCA (Basic County Allocation) to individual target groups. This revenue is reflected in the "Interfund Revenues" line which explains why it is up so much. The reason is to better show the net cost of the individual target groups.

The levy decrease is also due to a decrease in the number of projected clients.

	Clients	Taxpayer Cost (levy)	Cost Per Client
Delinquent Offenders			
2002 Actual	1,236	4,232,301	3,424
2003 Actual	1,171	4,131,721	3,528
2004 Budget	1,336	4,910,505	3,676
2005 Budget	1,095	2,170,829	1,982

Winnebago County
Budget Worksheet - 2005
Delinquent Offenders

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Intergovernmental	43,792	24,941	18,997	2,068,429	2,064,731	2,064,731	2,064,731	-0.2%
Public Services	190,842	177,179	61,557	189,000	166,500	166,500	166,500	-11.9%
Interfund Revenues	0	0	0	0	0	1,444,406	1,444,406	NA
TOTAL REVENUES	234,634	202,120	80,554	2,257,429	2,231,231	3,675,637	3,675,637	62.8%
Wages	1,159,009	1,224,100	1,268,573	1,317,596	1,335,844	1,335,844	1,335,844	1.4%
Fringes	371,166	459,298	469,624	546,320	530,562	530,562	530,562	-2.9%
Total Labor Costs	1,530,175	1,683,398	1,738,197	1,863,916	1,866,406	1,866,406	1,866,406	0.1%
Travel	49,906	48,059	42,509	49,007	46,055	46,055	46,055	-6.0%
Other Operating Expenses	3,501,438	2,702,964	2,431,570	5,255,011	4,339,405	3,934,005	3,934,005	-25.1%
TOTAL EXPENSES	5,081,518	4,434,421	4,212,276	7,167,934	6,251,866	5,846,466	5,846,466	-18.4%
LEVY BEFORE ADJUSTMENTS	4,846,884	4,232,301	4,131,721	4,910,505	4,020,635	2,170,829	2,170,829	-55.8%

Human Services
Delinquent Offenders - 664 & 669
Expenditures by Program Category

Program	2002 Actuals	2003 Actuals	2004 5-Month Actuals	2004 Adopted Budget	2005 Request Budget	2005 Executive Budget	2005 Adopted Budget	% Change From Adopted to Executive
Child Day Care	-	-	-	-	35,000	35,000	35,000	NA
Access, Outreach & Prev	-	13,598	-	-	-	-	-	NA
Community Living-Support Svcs	1,119,296	1,172,764	515,973	1,248,640	1,222,011	1,222,011	1,222,011	-2.1%
Investigations & Assessments	190,393	232,381	92,563	210,861	258,827	258,827	258,827	22.7%
Community Residential Svcs	1,597,660	1,435,100	556,676	1,717,161	1,620,431	1,620,431	1,620,431	-5.6%
Community Treatment	825,547	1,139,601	378,251	1,339,686	1,348,905	943,505	943,505	-29.6%
Inpatient & Institutional Care	701,525	218,833	65,872	2,651,586	1,713,505	1,713,505	1,713,505	-35.4%
Divisional Overhead	-	-	-	-	53,187	53,187	53,187	NA
Total Expenses	4,434,421	4,212,276	1,609,335	7,167,934	6,251,866	5,846,466	5,846,466	-18.4%

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2005 BUDGET NARRATIVE

ABUSED & NEGLECTED CHILDREN – 665:

2004 Accomplishments: ♦ Continued to work with a community coalition to establish a Child Advocacy Center in Winnebago County.

♦ Reviewed all children in placement for TPR no later than 9 -10 months into the placement. ♦ Redeveloped Administrative Review process to coincide with current legislative requirements.


2005 Goals & Objectives: ♦ Create a TPR Manual to reflect statutory requirements, on-going standards, and WISACWIS requirements. ♦ Explore the merits of intensive case management services as a means of developing an in-house "wraparound" program.

Activity Measures:

Highlights:

This target group shows a decrease in levy primarily because we are now allocating discretionary grants (funding sources that are not restricted to specific programs) such as BCA (Basic County Allocation) to individual target groups. This revenue is reflected in the "Interfund Revenues" line which explains why it is up so much. The reason is to better show the net cost of the individual target groups.

Expense in this area is up from last year's budget because it now is more consistent with past years history. This target group budget now does a better job of reflecting costs and revenues of the program. So the change from 2004 to 2005 is really only due to properly classifying revenues and expenses, including the BCA allocation. The number of clients served is also now more in line with past history and reflects very little change. There is a decrease in the number of placements projected for 2005 and this is reflected in the Public Services revenues being down from the 2004 budget figure.



	Clients	Taxpayer Cost (levy)	Cost Per Client
Abused & Neglected Children			
2002 Actual	792	5,531,570	6,984
2003 Actual	798	4,890,808	6,129
2004 Budget	851	4,327,411	5,085
2005 Budget	790	3,963,984	5,018

**Winnebago County
Budget Worksheet - 2005
Abused & Neglected Children**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Intergovernmental	374,474	352,715	352,715	530,124	510,000	510,000	510,000	-3.8%
Public Services	251,194	280,868	392,076	260,700	214,000	214,000	214,000	-17.9%
Interfund Revenues	0	0	0	0	0	1,415,000	1,415,000	NA
Miscellaneous Revenues	0	360	0	400	0	0	0	0.0%
TOTAL REVENUES	625,668	633,943	744,791	791,224	724,000	2,139,000	2,139,000	170.3%
Wages	1,363,431	1,492,866	1,508,358	1,595,614	1,706,407	1,706,407	1,706,407	6.9%
Fringes	394,270	505,265	578,192	600,991	653,217	653,217	653,217	8.7%
Total Labor Costs	1,757,701	1,998,131	2,086,550	2,196,605	2,359,624	2,359,624	2,359,624	7.4%
Travel	59,227	53,806	63,110	53,792	72,110	70,110	70,110	30.3%
Other Operating Expenses	3,293,328	4,113,575	3,485,939	2,868,238	3,267,850	3,673,250	3,673,250	28.1%
TOTAL EXPENSES	5,110,256	6,165,513	5,635,599	5,118,635	5,699,584	6,102,984	6,102,984	19.2%
LEVY BEFORE ADJUSTMENTS	4,484,588	5,531,570	4,890,808	4,327,411	4,975,584	3,963,984	3,963,984	-8.4%

Human Services
Abused & Neglected Children - 665
Expenditures by Program Category

Program	2002 Actuals	2003 Actuals	2004 5-Month Actuals	2004 Adopted Budget	2005 Request Budget	2005 Executive Budget	2005 Adopted Budget	% Change From Adopted to Executive
Child Day Care	51,242	47,720	10,603	65,000	57,000	57,000	57,000	-12.3%
Specialized Trans. & Escort	-	-	-	28,900	57,900	57,900	57,900	100.3%
Community Living-Support Svcs	1,039,706	1,134,448	520,112	1,150,546	1,741,480	1,741,480	1,741,480	51.4%
Investigations & Assessments	819,336	821,132	397,225	886,514	940,603	938,603	938,603	5.9%
Community Residential Svcs	2,852,817	2,374,501	717,167	2,519,912	2,391,409	2,391,409	2,391,409	-5.1%
Community Treatment	359,362	385,995	139,562	467,763	59,000	464,400	464,400	-0.7%
Inpatient & Institutional Care	1,043,051	871,803	137,828	-	400,000	400,000	400,000	NA
Divisional Overhead	-	-	-	-	52,192	52,192	52,192	NA
Total Expenses	6,165,513	5,635,599	1,922,499	5,118,635	5,699,584	6,102,984	6,102,984	19.2%

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2005 BUDGET NARRATIVE

CHILDREN & FAMILIES – 666:

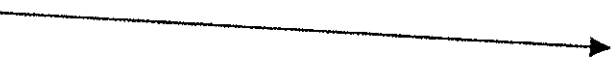
2004 Accomplishments: ♦ Reduced the number of out-of-home placements through supportive services to families. ♦ As a Division, we updated our WISACWIS procedure manual to reflect the changes required by our agency due to the implementation of E-WISACWIS. ♦ Continued to reduce the number of first time runaway referrals by youth over the age of 15, and require agency services by diverting cases to alternative community resources.

2005 Goals & Objectives: ♦ Continue to serve approximately 255 children through the Kinship Care Program. ♦ Complete Family Assessments and Initial Case Plans within 60 days of assignment in 60-70% of open on-going cases. ♦ Develop collaboration with the business, education and church communities to support foster care.

Activity Measures:

Highlights:

Most of the change in this target group is attributable to the elimination of the Child Care Initiative Grant which was offset by a new grant – Regional Foster Training. This change had little overall effect on the target group budget and levy.



	Clients	Taxpayer Cost (levy)	Cost Per Client
Children & Families			
2002 Actual	1,328	656,713	495
2003 Actual	1,475	767,472	520
2004 Budget	1,436	739,524	515
2005 Budget	1,485	790,850	533

Expenses are up because of increases in the Kinship placement budget. There is also a slight increase in caseload predicted along with slightly higher costs.

Winnebago County
Budget Worksheet - 2005
Children & Families

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Intergovernmental	190,391	201,660	132,462	93,876	112,763	112,763	112,763	20.1%
Interfund Revenues	0	0	0	0	(20,000)	(20,000)	(20,000)	NA
TOTAL REVENUES	190,411	201,660	132,462	93,876	92,763	92,763	92,763	-1.2%
Wages	168,935	210,653	230,376	214,239	216,809	216,809	216,809	1.2%
Fringes	72,341	89,122	108,949	104,726	108,972	108,972	108,972	4.1%
Total Labor Costs	241,275	299,775	339,325	318,965	325,781	325,781	325,781	2.1%
Travel	12,742	13,870	13,203	14,226	14,232	14,232	14,232	0.0%
Other Operating Expenses	459,620	544,728	547,405	500,209	543,600	543,600	543,600	8.7%
TOTAL EXPENSES	713,637	858,373	899,934	833,400	883,613	883,613	883,613	6.0%
LEVY BEFORE ADJUSTMENTS	523,226	656,713	767,472	739,524	790,850	790,850	790,850	6.9%

Human Services
Children & Families - 666
Expenditures by Program Category

Program	2002 Actuals	2003 Actuals	2004 5-Month Actuals	2004 Adopted Budget	2005 Request Budget	2005 Executive Budget	2005 Adopted Budget	% Change From Adopted to Executive
Child Day Care	36,642	46,453	20,196	38,600	-	-	-	0.0%
Access, Outreach & Prev	240,223	178,715	103,929	154,492	126,000	126,000	126,000	-18.4%
Community Living-Support Svcs	285,793	311,254	135,252	324,708	414,613	414,613	414,613	27.7%
Investigations & Assessments	848	3,870	1,100	7,500	-	-	-	0.0%
Community Residential Svcs	273,161	332,773	143,405	273,100	343,000	343,000	343,000	25.6%
Community Treatment	21,706	26,868	14,503	35,000	-	-	-	0.0%
Total Expenses	858,373	899,934	418,385	833,400	883,613	883,613	883,613	6.0%

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2005 BUDGET NARRATIVE

ADULTS & ELDERLY – 667:

2004 Accomplishments: ♦ Arranged for public information and educational program presentations for staff and Commission members at monthly Commission on Aging meetings. ♦ Combined Intake and Adult Protective Services for all adults within one Division. ♦ Initiated the development of resource directories to assist employees support consumers in a more efficient, productive, and consumer-friendly approach for residential and vocational supports.

2005 Goals & Objectives: ♦ To expand the development and utilization of "specialized" Adult Foster Family Care for persons with significant challenges. ♦ To provide a minimum of 9,200 health screenings to seniors within Winnebago County. ♦ To implement "Best Practices" standards for consumer drive individualized service plans, long term support assessments, and customer service. ♦ To provide and/or arrange for guardianship training for new, potential pool guardians, and corporate guardians, while acting as a resource to DHS staff to understand guardian roles and responsibilities.

Activity Measures:

Highlights:

There is very little change to this target group overall. The reason for the dramatic change (increase) in levy (from a large negative to a positive amount) is because of better separating and reporting of revenues and expenses. They are now more properly classified as to target group. Succeeding years should show much better comparability. Notice at the right that there is very little change in the projected number of clients to be served in 2005. The change in cost per client is strictly related to the proper classification of revenues. There is very little change in the actual cost per client forecast for 2005.

	Clients	Taxpayer Cost (levy)	Cost Per Client
Adults & Elderly			
2002 Actual	1,782	(1,282,573)	(720)
2003 Actual	1,507	(1,100,471)	(730)
2004 Budget	1,985	(898,385)	(453)
2005 Budget	1,495	408,380	273

**Winnebago County
Budget Worksheet - 2005
Adults & Elderly**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Intergovernmental	6,795,867	7,127,631	7,111,751	7,768,537	7,764,595	6,494,820	6,494,820	-16.4%
Public Services	218,342	265,289	267,360	217,794	75,991	75,991	75,991	-65.1%
Interfund Revenues	0	0	0	46,276	(133,087)	(99,087)	(99,087)	-314.1%
Miscellaneous Revenues	5,755	0	0	0	0	0	0	NA
TOTAL REVENUES	7,019,964	7,392,920	7,379,111	8,032,607	7,707,499	6,471,724	6,471,724	-19.4%
Wages	1,027,616	1,102,547	1,120,181	1,179,836	1,091,276	1,109,276	1,109,276	-6.0%
Fringes	321,048	397,340	445,960	472,719	455,053	459,553	459,553	-2.8%
Total Labor Costs	1,348,664	1,499,888	1,566,141	1,652,555	1,546,329	1,568,829	1,568,829	-5.1%
Travel	43,445	39,262	42,875	43,700	37,104	36,104	36,104	-17.4%
Other Operating Expenses	4,020,769	4,571,197	4,669,623	5,437,967	5,275,171	4,916,655	5,275,171	-3.0%
TOTAL EXPENSES	5,412,879	6,110,346	6,278,640	7,134,222	6,858,604	6,521,588	6,880,104	-3.6%
LEVY BEFORE ADJUSTMENTS	(1,607,085)	(1,282,573)	(1,100,471)	(898,385)	(848,895)	49,864	408,380	-145.5%

**Human Services
Adults & Elderly - 667
Expenditures by Program Category**

Program	2002 Actuals	2003 Actuals	2004 5-Month Actuals	2004 Adopted Budget	2005 Request Budget	2005 Executive Budget	2005 Adopted Budget	% Change From Adopted to Executive
Supportive Home Care	971,641	902,021	306,158	1,613,261	1,150,851	1,057,967	1,150,851	-34.4%
Specialized Trans. & Escort	639,822	711,181	222,799	647,028	305,669	305,669	305,669	-52.8%
Access, Outreach & Prev	281,320	282,148	110,363	357,450	304,406	304,406	304,406	-14.8%
Community Living-Support Svcs	1,909,538	1,969,111	788,528	2,053,304	2,086,599	2,049,395	2,085,599	-0.2%
Investigations & Assessments	254,414	265,223	112,663	248,691	261,024	261,024	261,024	5.0%
Community Support Program	2,705	2,419	-	-	-	-	-	NA
Community Residential Svcs	2,050,745	2,146,537	723,780	2,214,374	2,750,055	2,520,627	2,750,055	13.8%
Community Treatment	99	-	366	114	-	-	-	0.0%
Divisional Overhead	-	-	-	-	-	22,500	22,500	NA
Admin & Overhead	63	-	-	-	-	-	-	NA
Total Expenses	6,110,346	6,278,640	2,264,658	7,134,222	6,858,604	6,521,588	6,880,104	-8.6%

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2005 BUDGET NARRATIVE

ADMINISTRATIVE & OVERHEAD – 668:

2004 Accomplishments: ♦ Completed programming of an interim database as a temporary solution to processing LTS Accounts Payable in lieu of TCM Accounts Payable due to unrelated factors to A/R and TCM programming productivity and technical conversion issues. ♦ Accomplished the creation and implementation of new policies and procedures related to the shift of responsibilities from program staff to support/accounting staff within the LTS area in order to create more direct service time for LTS staff. ♦ Anticipated the completion of account receivable in TCM software in 2004, which will result in HIPAA compliant electronic transmission of third party (MA, MC, VA and insurance) billing claims for DHS Outpatient Psychotherapy, Community Support Program, Targeted Case Management and Crisis Program services. ♦ Consolidated two separate (pre-human service restructuring) HSRs State Client Reporting systems to one common system reflective of the Department's Human Service status.

2005 Goals & Objectives: ♦ Review current purchase of service contract document development tool to refine the process to ensure greater uniformity and preservation of unique elements where required to include tracking of required time-sensitive components. ♦ Review internal processes and TCM components to identify time-saving alternative that would result in greater efficiency for system users. ♦ Research models of simple outcomes measurement with local purchase of service providers to include models that facilitate demonstrating actual service impact on customers, aggregated by specific provider and provider type.

Highlights:

The reason for the large change in tax levy is that discretionary grant funds such as Basic County Allocation is now allocated to the target groups. It used to all be reported here. This results in a much better matching of revenues and expenses by target group and will be more beneficial in future years when there is comparable information.

Expenses: Increased slightly due to labor increases and moderate operating costs increases.

Winnebago County
Budget Worksheet - 2005
Admin & Overhead

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Intergovernmental	7,393,969	7,499,221	7,283,762	7,284,927	7,315,064	7,315,064	7,315,064	0.4%
Public Services	266	422	99	475	200	200	200	-57.9%
Interfund Revenues	0	0	0	0	0	(4,964,391)	(4,964,391)	NA
Miscellaneous Revenues	7,435	4,357	8,735	5,000	5,000	5,000	5,000	0.0%
Other Operating Transfers	0	0	1,375,365	0	0	0	0	NA
TOTAL REVENUES	7,401,670	7,504,000	8,667,961	7,290,402	7,320,264	2,355,873	2,355,873	-67.7%
Wages	1,338,894	1,317,899	1,398,302	1,478,366	1,567,751	1,567,751	1,567,751	6.0%
Fringes	412,655	482,211	2,026,051	604,329	625,300	625,300	625,300	3.5%
Total Labor Costs	1,751,549	1,800,109	3,424,353	2,082,695	2,193,051	2,193,051	2,193,051	5.3%
Travel	9,959	6,872	5,057	5,750	6,100	6,100	6,100	6.1%
Capital	74,748	18,762	0	0	15,000	15,000	15,000	NA
Other Operating Expenses	845,483	559,810	552,471	485,547	503,536	503,536	503,536	3.7%
TOTAL EXPENSES	2,681,740	2,385,554	3,981,880	2,573,992	2,717,687	2,717,687	2,717,687	5.6%
LEVY BEFORE ADJUSTMENTS	(4,719,930)	(5,118,447)	(4,686,081)	(4,716,410)	(4,602,577)	361,814	361,814	-107.7%

Human Services
Admin & Overhead - 668
Expenditures by Program Category

<u>Program</u>	<u>2002 Actuals</u>	<u>2003 Actuals</u>	<u>2004 5-Month Actuals</u>	<u>2004 Adopted Budget</u>	<u>2005 Request Budget</u>	<u>2005 Executive Budget</u>	<u>2005 Adopted Budget</u>	<u>% Change From Adopted to Executive</u>
Specialized Trans. & Escort	13,027	-	-	-	-	-	-	NA
Community Residential Svcs	7,438	1,700	213	-	-	-	-	NA
Admin & Overhead	2,365,089	3,980,181	1,111,889	2,573,992	2,717,687	2,717,687	2,717,687	5.6%
Total Expenses	2,385,554	3,981,880	1,112,102	2,573,992	2,717,687	2,717,687	2,717,687	5.6%

HUMAN SERVICES

Department: 231-XXX Fund: Human Services
2005 BUDGET NARRATIVE

INCOME MAINTENANCE / W-2 - 669F:


2004 Accomplishments: ♦ Reduced subcontract staff within CareerPros by 3-3/4 positions as part of the 2004 purchase of service contract. ♦ The state's CARES computer system underwent major modification to accommodate changes in the Food Stamp program due to the passage of the Farm Bill in 2002. CARES will also undergo modifications, which will facilitate state processing of MA and Food Stamp changes.

2005 Goals & Objectives: ♦ At the state level, effort are underway to combine pre- and post-certification investigation (now called Front End Verification and Fraud Investigations) with Benefit Recovery activities. Our goal will be to dedicate sufficient staff to these activities to adhere to state expectations and maximize funding. ♦ Continue to explore the feasibility of creating a change center or contracting with an existing change center. ♦ The state's CARES computer system will undergo major changes in 2005 as the state continues to upgrade CARES to an internet-based system. In addition, the state's self-screening tool will become available to the public. IN 2005 or 2006, applicants will be able to complete an application and e-mail it to their local county agency for processing. We will stay abreast of these changes and prepare the staff for the impact on their workload.

Activity Measures:

Highlights:

This target group showed a surplus of revenues over expenses in prior years. Part of the decrease is because funding for the program has been cut back dramatically. The result is that this area now shows a net levy where before it actually had a surplus. As you can see to the right, the number of clients is going up moderately. Most of the costs are covered by program revenues so there is very little overall tax levy. We just aren't seeing the surplus's we had when the program first started.



	Clients	Taxpayer Cost (levy)	Cost Per Client
Workforce Development			
2002 Actual	6,550	(1,015,188)	(155)
2003 Actual	6,721	(895,450)	(133)
2004 Budget	6,998	2,648	-
2005 Budget	7,035	47,105	7

Revenue: Intergovernmental revenues increased due to additional Income Maintenance allocations and an increase to the W-2 allocation. The decrease in Interfund revenues is due to a reclassification of the Administrative portion of the Income Maintenance and W2 allocations. The administrative portion is now reclassified to the Administration target group.

Expenses: Increased 5% partially due to annual labor increases and partially due to a new W-2 program component being implemented in 2005.

**Winnebago County
Budget Worksheet - 2005
Workforce Development**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Intergovernmental	6,332,701	5,570,126	5,673,460	2,940,491	3,191,933	3,411,933	3,411,933	16.0%
Public Services	34,646	44,125	31,059	100	1,521	1,521	1,521	1421.0%
Intergovernmental Services	7,550	5,689	5,565	6,000	5,600	5,600	5,600	-6.7%
Interfund Revenues	0	0	0	0	0	(367,841)	(367,841)	NA
TOTAL REVENUES	6,374,897	5,619,940	5,710,085	2,946,591	3,199,054	3,051,213	3,051,213	3.6%
Wages	1,050,920	1,083,620	1,131,147	1,159,499	1,217,255	1,217,255	1,217,255	5.0%
Fringes	354,033	462,588	504,253	472,232	496,727	496,727	496,727	5.2%
Total Labor Costs	1,404,953	1,546,208	1,635,400	1,631,731	1,713,982	1,713,982	1,713,982	5.0%
Travel	15,687	18,710	21,208	14,600	15,600	15,600	15,600	6.8%
Other Operating Expenses	2,987,848	3,039,835	3,158,027	1,302,908	1,291,459	1,368,736	1,368,736	5.1%
TOTAL EXPENSES	4,408,487	4,604,753	4,814,635	2,949,239	3,021,041	3,098,318	3,098,318	5.1%
LEVY BEFORE ADJUSTMENTS	(1,966,410)	(1,015,188)	(895,450)	2,648	(178,013)	47,105	47,105	1678.9%

Human Services
Workforce Development - 669
Expenditures by Program Category

<u>Program</u>	<u>2002 Actuals</u>	<u>2003 Actuals</u>	<u>2004 5-Month Actuals</u>	<u>2004 Adopted Budget</u>	<u>2005 Request Budget</u>	<u>2005 Executive Budget</u>	<u>2005 Adopted Budget</u>	<u>% Change From Adopted to Executive</u>
Child Day Care	122,648	110,603	48,789	121,439	133,852	133,852	133,852	10.2%
Community Living-Support Svcs	1,138,847	1,260,813	507,337	1,022,516	1,025,070	1,025,070	1,025,070	0.2%
Work-Related & Day Services	1,955,848	2,034,226	661,989	1,805,284	1,862,119	1,939,396	1,939,396	7.4%
Inpatient & Institutional Care	1,387,410	1,408,993	446,598	-	-	-	-	NA
Total Expenses	4,604,753	4,814,635	1,664,712	2,949,239	3,021,041	3,098,318	3,098,318	5.1%

WINNEBAGO COUNTY

CAPITAL OUTLAY - 2005

<u>Department</u>	<u>Description</u>	<u>Quant</u>	<u>Special Equip (Note)</u>	<u>Other</u>	<u>Capital Outlay</u>
Human Services	7 Passenger minivan	1		15,000	15,000

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

PARK VIEW HEALTH CENTER

Department: 530-XXX Fund: Park View
2005 BUDGET NARRATIVE

DEPARTMENT HEAD: Margie Rankin
LOCATION: Winnebago County
Park View Health Center
725 Butler Avenue
Winnebago, WI 54985

TELEPHONE: 235-5100

MISSION STATEMENT:

Park View Health Center is a county owned skilled nursing facility dedicated to providing services to residents of the Winnebago County community in need of long-term care, short-term rehabilitative care and specialized behavioral services.

PROGRAM DESCRIPTION:

NURSING Provides specialized quality care for residents with long and short-term needs.

ACTIVITIES/VOLUNTEER SERVICES Provides an ongoing program of resident activities that meets the interests and well being of each resident. Coordinates volunteers to assist in providing resident activities and to facilitate quality of life for residents.

SOCIAL SERVICES Responds to each individuals psychosocial needs to ensure a high quality of life for each resident while maintaining the highest level of function.

FOOD & NUTRITION Provides each resident with a nourishing, palatable, well-balanced diet that meets the daily nutritional and therapeutic dietary needs. Produces meals for 12 elderly nutrition sites and 4 daycare centers for generation of additional revenue sources.

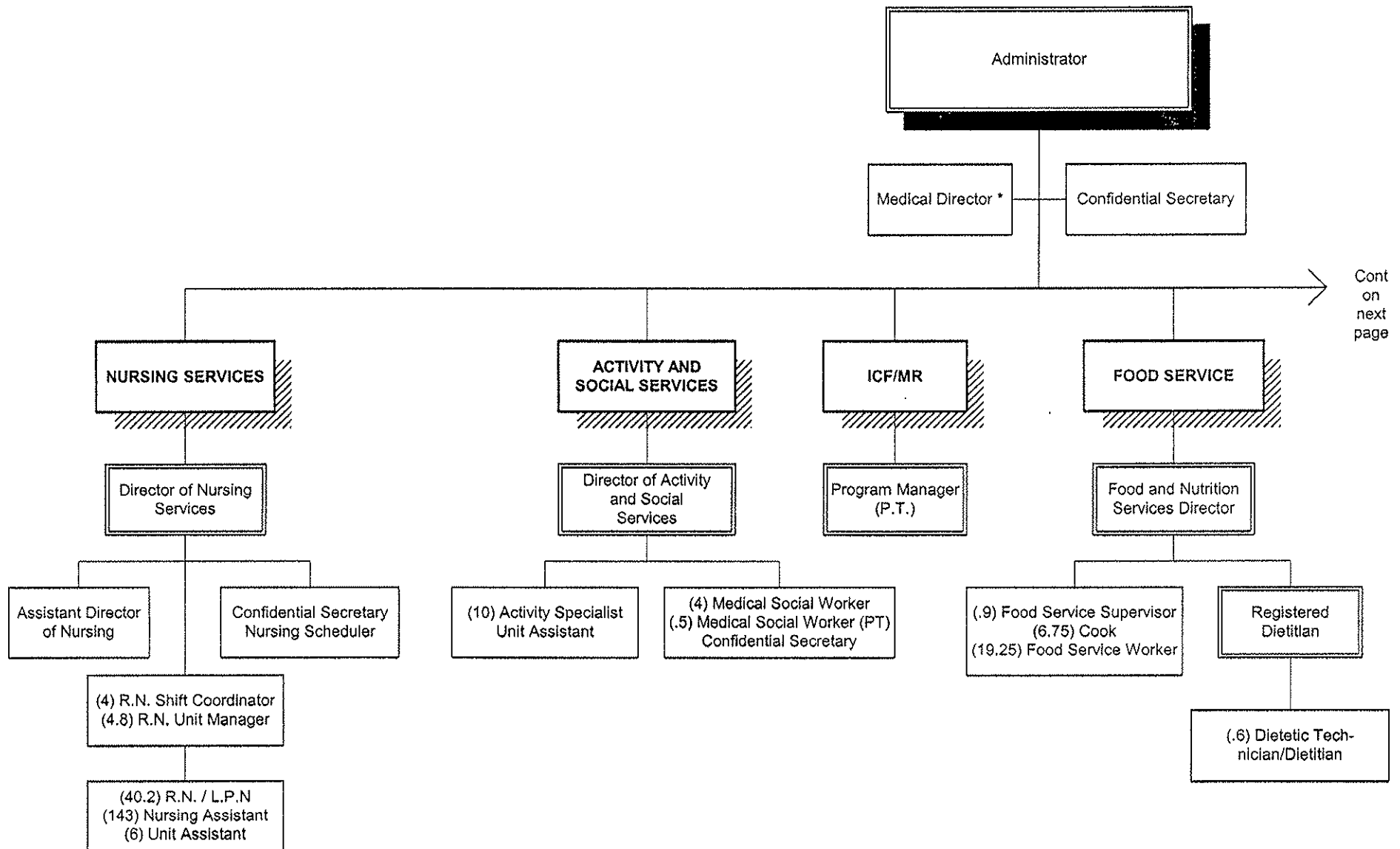
MAINTENANCE Provides a safe and secure environment. Maintains property, plant and equipment.

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



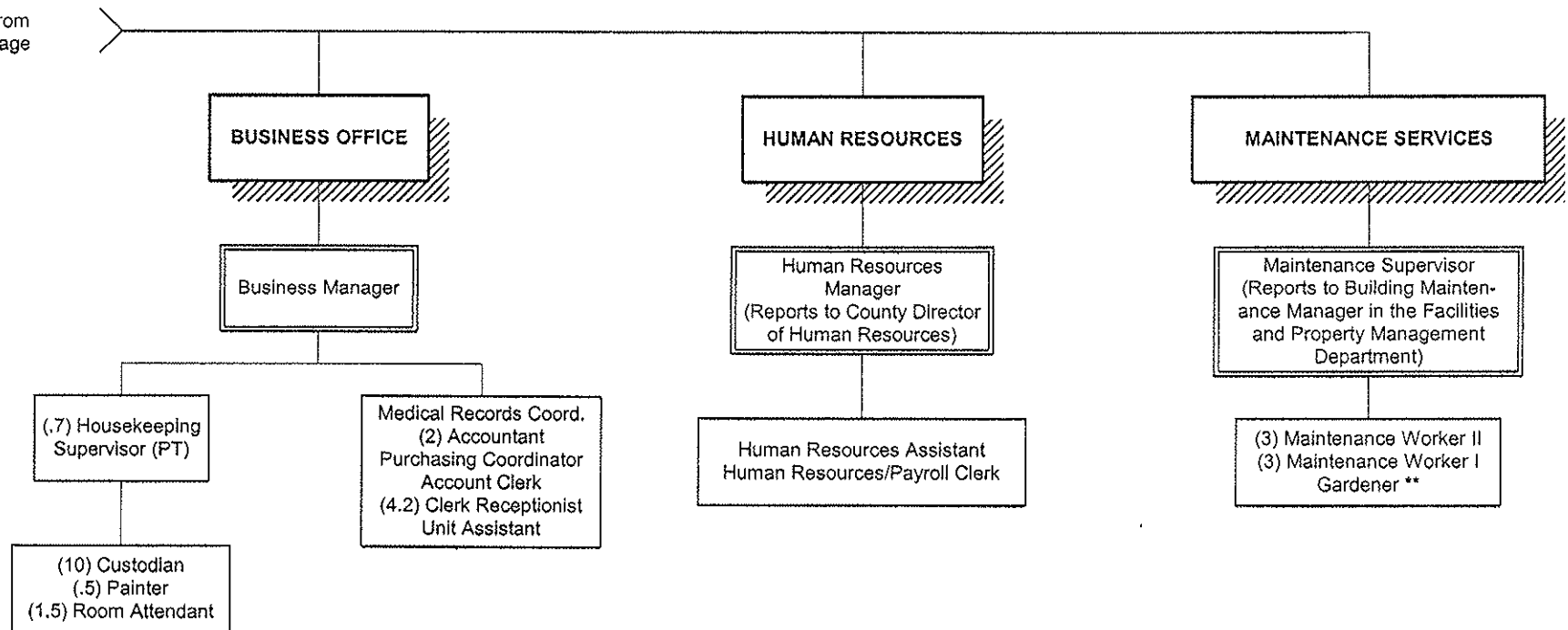
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next
page

* 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
2005 BUDGET NARRATIVE**

DEPARTMENT HEAD: Margie Rankin
LOCATION: Winnebago County
Park View Health Center
725 Butler Avenue
Winnebago, WI 54985

TELEPHONE: 235-5100

2004 ACCOMPLISHMENTS:

1. At the direction of the County Executive worked as part of a project team to study future course of action for the PV facilities. This information will be useful to the governing body in making decisions about which course of action to take.
2. Received donations and grants totaling \$24,700 through June 2004.
3. Removed 3.5 FTE's from the table of organization resulting in annual savings of approximately \$185,109.
4. Provided specialized training opportunities for a PVHC RN to become certified in wound care.
5. Worked cooperatively with Human Resources toward successful Nursing Services staff recruitment and retention and through staff mentoring and tuition reimbursement program.
6. Implemented a Park View website.
7. Updated the Kronos time-keeping system with software upgrading and training.
8. Reduced ICF/MR licensed beds to 17 with a corresponding increase of Pleasant Acres licensed beds to 117.
9. Implemented updated version of nursing home software.
10. Expanded availability and use of computers for Activity staff, Social Workers and Nurse Managers in order to enhance communication and increase efficiency.
11. Reviewed and revised as necessary all employee related safety regulations as per Department of Commerce inspection/recommendations.

2005 GOALS & OBJECTIVE:

1. Continue to work towards achieving further cost savings in operations while meeting the needs of Winnebago County and its residents.
2. Convert text based Computrition software to windows based operation in order to assure on-going support of the software system.
3. In conjunction with the County Human Services Department, relocate ICF/MR residents to the most integrated setting as per state statute. Close ICF/MR unit by December 31, 2005.
4. Replace resident lifting devices as per manufacturer recommended life expectancy standards in order to lower the risk of resident falls and the risk of employee injuries.

PARK VIEW HEALTH CENTER

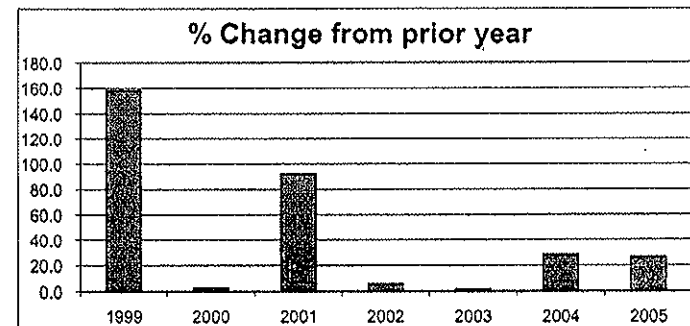
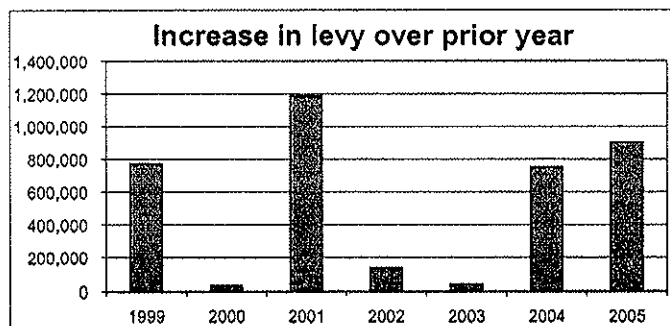
2005 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Full Time	362	344	340	313	300	297	281	275	271	269
Part Time	7	7	4	4	4	4	6	9	13	12
Total	369	351	344	317	304	301	287	284	284	281

Three positions have been removed from the table of organization of Park View. They include a half-time Admissions Coordinator, and full-time Staff Assistant and a Food Service Unit Assistant. A Personnel position, Human Resources Coordinator, has also been eliminated. This full-time position is reflected on the table of organization of the Human Resources Department. However, the labor dollars were reflected in the Park View budget because the person was assigned full-time to Park View. Total wage and benefit savings from the elimination of these positions are \$185,000.

COUNTY LEVY: The tax levy for 2005 is \$4,307,268, an increase of \$900,805 or 26.4% over 2004. The 2004 budget used \$1 million of Park View's cash reserves (working capital funds) to offset the levy. If you back out the impact of this, Park View would show a decrease in levy of about \$99,195 from 2004, or 2.3%.



SIGNIFICANT CHANGES:

Total tax levy is up significantly because we applied \$1,000,000 of Park View fund reserves to reduce the 2004 levy. If you back out the impact of this, the levy would have been down about \$99,195 as mentioned earlier. This is due to a combination of factors:

Labor costs are coming down as a result of eliminating 3 ½ positions. Other regular labor cost increases are partially covered by additional revenue. Other operating costs have also been held in line with there being a slight decrease from 2004. This was possible because of other efficiency gains. The net result would be a decrease in levy. However, again, the levy will actually be higher because of the reserves that were applied to 2004.

OTHER IMPORTANT HIGHLIGHTS:

Both the Pavilion and Pleasant Acres are aging facilities. Very little has been put into repairs and capital improvements to maintain the buildings over the past several years. We are waiting for the adoption of a strategic plan to identify a future path for the facilities. Costs to maintain the status quo may involve spending around \$16 million over the next ten to fifteen years to keep the facilities functional. Conditions have not been bad enough yet to result in citations but they will soon as is evidenced by the new elevator controls we have just been ordered to install. This project alone will cost around \$110,000.

Financial Summary
Park View Health Center Fund

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	6,939,191	13,265,411	13,881,794	13,653,469	13,872,608
Labor	7,181,118	13,854,786	14,323,934	14,323,934	14,531,162
Travel	12,664	22,645	23,500	17,500	23,375
Capital	144,586	181,823	274,580	46,000	17,050
Other Expenditures	1,908,934	3,995,255	4,109,792	3,969,121	3,888,063
Total Expenditures	9,247,301	18,054,509	18,731,806	18,356,555	18,459,650
Levy Before Adjustments	2,308,110	4,789,098	4,850,012	4,703,086	4,587,042
Adjustments	(648,312)	(1,296,623)	(1,296,623)	(1,296,623)	(279,774)
Net Levy After Adjustments	1,659,798	3,492,475	3,553,389	3,406,463	4,307,268

Winnebago County
Budget Detail - 2005
Park View Health Center Fund
ALL

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2003 Adopted to 2004 Adopted
Medicaid (Title 19)	6,658,412	6,723,884	7,139,529	7,382,401	7,482,181	7,482,181	7,482,181	1.4%
Intergovernmental	6,658,412	6,723,884	7,139,529	7,382,401	7,482,181	7,482,181	7,482,181	1.4%
Medicare (Title 18)	861,081	1,412,844	1,167,228	1,248,243	1,205,434	1,205,434	1,205,434	-3.4%
Donations	34,752	55,343	36,997	30,000	30,000	30,000	30,000	0.0%
Medical Asst Fees	15,237	10,152	11,682	6,590	6,570	6,570	6,570	-0.3%
Private Pay Fees	2,826,928	3,172,960	3,177,686	3,229,887	3,276,188	3,276,188	3,276,188	1.4%
Dietary Fees	431,828	434,346	405,033	414,550	427,700	427,700	427,700	3.2%
Other NH Fees	4,231	55	9,941	3,758	3,755	3,755	3,755	-0.1%
Medicare Part B	3,375	8,426	1,814	0	1,000	1,000	1,000	NA
Public Services	4,177,432	5,094,125	4,810,381	4,933,028	4,950,647	4,950,647	4,950,647	0.4%
Rental Income	1,900	0	2,000	0	0	0	0	NA
Private Pay Fees	1,562	0	0	0	0	0	0	NA
Dietary Fees	128	0	0	0	0	0	0	NA
Reimbursed Costs-Maint. Chrgs	251	340	359	0	0	0	0	NA
Mail Service Revenue	3,379	3,467	3,068	4,200	3,600	3,600	3,600	-14.3%
Food Service	3,904	1,729	1,633	100	100	1,500	1,500	1400.0%
Rental Income	26,500	26,500	27,039	27,540	28,380	28,380	28,380	3.1%
Nursing Services	4,316	2,485	0	0	0	0	0	NA
Interfund Revenues	41,940	34,521	34,098	31,840	32,080	33,480	33,480	5.2%
Rental - Building	3,414	7,290	4,120	6,200	6,300	6,300	6,300	1.6%
Non-Operating Grant Revenues	2,958,767	2,829,010	2,519,427	1,300,000	1,300,000	1,400,000	1,400,000	7.7%
Other Miscellaneous Revenues	8,074	4,072	(9,405)	0	0	0	0	NA
Miscellaneous Revenues	2,970,255	2,840,373	2,514,142	1,306,200	1,306,300	1,406,300	1,406,300	7.7%
Premium on Bond Issue	0	0	333	0	0	0	0	NA
Other Financing Sources	0	0	333	0	0	0	0	NA
TOTAL REVENUES	13,848,039	14,692,903	14,498,483	13,653,469	13,771,208	13,872,608	13,872,608	1.6%
Regular Pay	8,448,324	8,663,164	8,996,646	9,480,622	9,728,787	9,728,787	9,728,787	2.6%
Temporary Employees	234,667	238,414	290,463	327,666	304,208	304,208	304,208	-7.2%
Overtime	402,149	338,834	260,809	315,138	299,963	299,963	299,963	-4.8%
Regular Pay	0	0	26,796	0	0	0	0	NA
Wages	9,085,141	9,240,412	9,574,714	10,123,426	10,332,958	10,332,958	10,332,958	2.1%

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**Winnebago County
Budget Detail - 2005
Park View Health Center Fund
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2003 Adopted to 2004 Adopted
Fringe Benefits	3,175,778	3,656,335	4,040,772	4,200,508	4,198,204	4,198,204	4,198,204	-0.1%
Compensated Absences	36,264	148,510	27,525	0	0	0	0	NA
Fringe Benefits - Other	0	0	1,362,969	0	0	0	0	NA
Fringes	3,212,043	3,804,844	5,431,266	4,200,508	4,198,204	4,198,204	4,198,204	-0.1%
Total Labor Costs	12,297,183	13,045,257	15,005,980	14,323,934	14,531,162	14,531,162	14,531,162	1.4%
Registration & Tuition	7,614	6,782	13,463	13,000	19,400	19,400	19,400	49.2%
Automobile Allowance	1,237	745	992	1,100	975	975	975	-11.4%
Commercial Travel	111	0	0	0	0	0	0	NA
Meals	1,250	1,493	1,410	1,250	1,250	1,250	1,250	0.0%
Lodging	843	597	471	1,050	950	950	950	-9.5%
Other Travel Exp	727	142	1,208	1,100	800	800	800	-27.3%
Other Travel Budget Adjustment	0	0	4	0	0	0	0	NA
Travel	11,782	9,759	17,548	17,500	23,375	23,375	23,375	33.6%
Buildings	5,795	0	0	0	0	0	0	NA
Other Improvements	11,699	18,672	9,344	46,000	17,050	17,050	17,050	-62.9%
Fixed Equipment	61,668	0	159	0	0	0	0	NA
Other Equipment	69,368	64,625	0	0	0	0	0	NA
Capital	148,529	83,297	9,503	46,000	17,050	17,050	17,050	-62.9%
Office Expenses								
Office Supplies	16,766	12,371	15,644	13,700	12,700	12,700	12,700	-7.3%
Stationery and Forms	4,302	4,302	4,180	4,302	1,608	1,608	1,608	-62.6%
Printing Supplies	5,920	5,357	4,928	6,100	6,100	6,100	6,100	0.0%
Print & Duplicate	3,516	7,259	5,614	5,000	2,500	2,500	2,500	-50.0%
Postage and Box Rent	14,716	17,403	14,057	16,900	16,900	16,900	16,900	0.0%
Computer Supplies	5,557	8,476	7,681	7,400	6,500	6,500	6,500	-12.2%
Computer Software	843	0	3,494	12,800	7,903	7,903	7,903	-38.3%
Advertising	16,723	4,384	8,332	10,700	9,200	9,200	9,200	-14.0%
Subscriptions	3,560	2,042	1,744	2,150	2,150	2,150	2,150	0.0%
Membership Dues	10,615	9,550	10,677	10,275	10,700	10,700	10,700	4.1%
Publish Legal Notices	993	270	10	200	200	200	200	0.0%
Operating Expenses								
Education & Training	0	0	0	5,700	11,244	11,244	11,244	97.3%
Telephone	39,442	40,130	35,836	41,200	37,700	37,700	37,700	-8.5%
Agricultural Supplies	776	2,060	787	2,000	1,600	1,600	1,600	-20.0%
Household Supplies	127,985	128,771	121,919	126,380	118,800	118,800	118,800	-6.0%
Professional Supplies	610	0	0	0	0	0	0	NA
Linen	898	1,458	2,192	2,500	2,700	2,700	2,700	8.0%
Food	550,093	529,906	539,623	533,600	539,200	539,200	539,200	1.0%
Dishes and Utensils	2,943	2,484	2,998	3,000	3,000	3,000	3,000	0.0%

Winnebago County
Budget Detail - 2005
Park View Health Center Fund
ALL

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2003 Adopted to 2004 Adopted
Small Equipment	121,093	84,339	136,078	135,280	123,910	123,910	123,910	-8.4%
Shop Supplies	4,333	3,264	4,805	4,000	4,000	4,000	4,000	0.0%
Medical Supplies	247,583	251,245	233,380	243,200	224,850	224,850	224,850	-7.5%
Medical Oxygen	0	0	27,805	35,250	41,450	41,450	41,450	17.6%
Incontinent Supplies	1,516	2,063	3,465	3,680	4,350	4,350	4,350	18.2%
Diapers	58,415	62,853	58,694	48,600	59,000	59,000	59,000	21.4%
Recreation Supplies	2,556	3,455	2,716	2,425	2,275	2,275	2,275	-6.2%
Other Operating Supplies	961	1,293	995	430	80	80	80	-81.4%
Donated Goods & Services	16,902	59,612	30,396	0	0	0	0	NA
Repairs & Maintenance								
Painting Supplies	2,614	4,517	4,312	4,690	3,850	3,850	3,850	-17.9%
Consumable Tools	953	1,256	1,012	1,200	1,000	1,000	1,000	-16.7%
Sign Parts & Supplies	937	379	248	300	250	250	250	-16.7%
Other Maint. Supplies	8,600	8,594	8,350	8,000	6,000	6,000	6,000	-25.0%
Construction Supplies								
Calcium Chloride	311	410	578	800	700	700	700	-12.5%
Small Hardware	4,926	2,618	3,887	4,400	4,000	4,000	4,000	-9.1%
Lumber and Plywood	602	800	580	1,200	1,000	1,000	1,000	-16.7%
Maintenance Supplies								
Other Elect. Products	5,956	12,059	5,215	6,000	13,380	13,380	13,380	123.0%
Other Plumbing Prod.	5,793	4,154	6,270	7,000	6,000	6,000	6,000	-14.3%
Other Building Materials	3,374	4,166	3,002	4,000	3,200	3,200	3,200	-20.0%
Motor Fuel	0	427	20	0	0	0	0	NA
Lubricants	975	516	811	800	900	900	900	12.5%
Machine & Equip Parts	23,444	24,288	32,632	28,000	32,000	32,000	32,000	14.3%
Tires & Batteries	738	1,641	1,058	1,340	1,400	1,400	1,400	4.5%
Utilities								
Heat	251,241	192,495	226,613	308,500	311,500	298,000	298,000	-3.4%
Power and Light	124,642	119,900	137,186	129,700	129,700	129,700	129,700	0.0%
Water and Sewer	73,008	113,223	82,098	105,000	112,000	112,000	112,000	6.7%
Refuse Collection	10,094	10,304	3,354	1,800	1,800	1,800	1,800	0.0%
Contractual Services								
Medical and Dental	3,965	3,579	3,053	3,950	6,300	6,300	6,300	59.5%
Pest Extermination	1,407	1,345	1,535	1,600	1,600	1,600	1,600	0.0%
Vehicle Repairs	4,191	8,239	1,695	1,500	2,475	2,475	2,475	65.0%
Equipment Repairs	60,048	50,657	40,918	53,000	45,200	45,200	45,200	-14.7%
Building Repairs	92,922	73,291	68,875	71,800	63,300	63,300	63,300	-11.8%
Transcription Services	1,282	1,987	2,348	2,000	2,000	2,000	2,000	0.0%
Accounting - Auditing	3,711	3,650	3,800	4,100	4,350	4,350	4,350	6.1%
Data Processing	10,457	10,943	14,028	14,855	17,390	17,390	17,390	17.1%
Professional Service	1,479,975	1,282,007	1,129,499	1,041,873	1,032,406	1,032,406	1,032,406	-0.9%
Rental Expenses								
Equipment Rental	9,507	20,947	38,020	19,080	14,900	14,900	14,900	-21.9%
Other Rents and Leases	95	0	0	200	200	0	0	0.0%

Winnebago County
Budget Detail - 2005
Park View Health Center Fund
ALL

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2003 Adopted to 2004 Adopted
Insurance								
Prop & Liab Insurance	(47,686)	0	(36,150)	0	0	0	0	NA
Operating Licenses & Fees	965	1,293	912	1,205	1,250	1,250	1,250	3.7%
Depreciation & Amortization								
Depreciation Expense	479,361	468,183	367,072	296,623	279,774	279,774	279,774	-5.7%
Other Sundry & Fixed Charges								
Bad Debts Expense	4,921	0	0	0	0	0	0	NA
Taxes & Assessments	101,408	99,744	198,670	297,180	288,540	288,540	288,540	-2.9%
Spec Service Awards	0	0	0	50	50	50	50	0.0%
Other Miscellaneous	11,120	10,315	6,720	7,560	7,560	7,560	7,560	0.0%
Debt Services								
Debt Principal Payments	0	0	0	89,266	21,507	21,507	21,507	-75.9%
Debt Interest Payments	0	0	68,408	2,055	82,569	82,569	82,569	3918.0%
Debt Service Fees	0	0	507	0	0	0	0	NA
Interfund Expenses								
Printing Supplies	440	797	801	900	0	0	0	0.0%
Print & Duplicate	8,502	6,568	15,473	15,100	38,650	38,650	38,650	156.0%
Computer Supplies	25	0	0	0	0	0	0	NA
Medical Supplies	0	41	0	0	0	0	0	NA
Motor Fuel	6,731	6,299	7,398	7,800	7,800	7,800	7,800	0.0%
Lubricants	0	71	0	0	0	0	0	NA
Refuse Collection	0	0	1,419	3,000	3,000	3,000	3,000	0.0%
Medical and Dental	9,404	8,959	9,742	10,600	10,000	10,000	10,000	-5.7%
Snow Removal	0	75	87	750	400	400	400	-46.7%
Vehicle Repairs	0	3,957	2,601	2,500	2,800	2,800	2,800	12.0%
Equipment Repairs	10,860	7,068	7,020	8,568	3,795	3,795	3,795	-55.7%
Grounds Maintenance	0	0	1,008	0	0	0	0	NA
Professional Services	15,878	14,749	12,752	15,430	15,729	15,729	15,729	1.9%
Prop. & Liab. Insurance	53,749	20,406	78,648	107,074	68,918	68,918	68,918	-35.6%
Other Uses of Funds								
Loss on Sale of Assets	135,288	0	0	0	0	0	0	NA
Other Operating Expenses	4,236,347	3,851,265	3,842,112	3,969,121	3,901,763	3,888,063	3,888,063	-2.0%
TOTAL EXPENSES	16,693,842	16,989,578	18,875,144	18,356,555	18,473,350	18,459,650	18,459,650	0.6%
LEVY BEFORE ADJUSTMENTS	2,845,803	2,296,675	4,376,661	4,703,086	4,702,142	4,587,042	4,587,042	-2.5%

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	
								2005	2004	2003	2005 OVER 2004	2004 OVER 2003
								ADOPTED	ADOPTED	ADOPTED		
PLEASANT ACRES							6,716,839	(6,716,839)	(6,601,548)	(7,162,464)	1.7	(7.8)
Nursing ✓	540	4,957,355	100	-	542,342	5,499,797		5,499,797	5,344,220	5,231,626	2.9	2.2
Activities ✓	541	161,410	-	-	825	162,235		162,235	182,617	171,620	(11.2)	6.4
Social Services ✓	542	159,340	-	-	-	159,340		159,340	155,094	172,442	2.7	(10.1)
Food & Nutrition ✓	544	553,614	-	-	227,481	781,095		781,095	759,197	696,504	2.9	9.0
Maintenance F	545	188,988	-	-	359,250	548,238		548,238	530,941	540,413	3.3	(1.8)
Housekeeping F	546	243,660	-	-	122,858	366,518		366,518	365,845	400,159	0.2	(8.6)
Laundry ✓	547	-	-	-	181,000	181,000		181,000	185,000	186,000	(2.2)	(0.5)
Administration F	548	461,944	11,150	-	290,907	764,001		764,001	849,355	672,097	(10.0)	26.4
Volunteer Services F	551	-	-	-	-	-		-	-	-	0.0	#DIV/0!
Unclassified	559	-	-	17,050	128,696	145,746		145,746	124,750	146,717	16.8	(15.0)
Total Pleasant Acres		6,726,311	11,250	17,050	1,853,359	8,607,970	6,716,839	1,891,131	1,895,471	1,055,114	(0.2)	79.6
PAVILION							6,100,631	(6,100,631)	(5,909,888)	(6,691,554)	3.2	(11.7)
Nursing	560	4,758,000	200	-	334,623	5,092,823		5,092,823	4,960,181	5,040,048	2.7	(1.6)
Activities	561	272,272	-	-	1,200	273,472		273,472	279,954	251,141	(2.3)	11.5
Social Services	562	180,975	-	-	-	180,975		180,975	134,851	149,088	34.2	(9.5)
Food & Nutrition	564	640,526	-	-	381,771	1,022,297		1,022,297	1,015,939	1,066,484	0.6	(4.7)
Maintenance	565	162,528	-	-	345,390	507,918		507,918	506,085	519,511	0.4	(2.6)
Housekeeping	566	208,973	-	-	132,827	341,800		341,800	338,781	330,086	0.9	2.6
Laundry	567	-	-	-	163,000	163,000		163,000	169,000	170,000	(3.6)	(0.6)
Administration	568	397,270	9,590	-	255,285	662,145		662,145	658,419	579,903	0.6	13.5
Personnel	569	142,380	765	-	22,898	166,043		166,043	220,174	215,182	(24.6)	NA
Volunteer Services	571	-	-	-	-	-		-	186,873	-	100.0	#DIV/0!
Unclassified	579	-	-	-	151,078	151,078		151,078	31,000	241,762	387.3	NA
Total Pavilion		6,762,924	10,555	-	1,788,072	8,561,551	6,100,631	2,460,920	2,591,369	1,871,651	(5.0)	38.5
ICFMR							1,055,138	(1,055,138)	(1,142,033)	(1,085,129)	(7.6)	5.2
Nursing	580	663,823	10	-	40,348	704,181		704,181	735,404	711,686	(4.2)	3.3
Activities	581	82,193	-	-	100	82,293		82,293	82,333	79,969	0.0	3.0
Social Services	582	86,300	-	-	-	86,300		86,300	105,809	105,198	(18.4)	0.6
Food & Nutrition	584	78,284	-	-	25,110	103,394		103,394	93,244	94,240	10.9	(1.1)
Maintenance	585	26,457	-	-	45,115	71,572		71,572	73,964	76,266	(3.2)	(3.0)
Housekeeping	586	40,200	-	-	5,830	46,030		46,030	47,910	48,533	(3.9)	(1.3)
Laundry	587	-	-	-	26,000	26,000		26,000	30,600	32,000	(15.0)	(4.4)
Administration	588	64,670	1,560	-	104,129	170,359		170,359	189,015	107,920	(9.9)	75.1
Total ICFMR		1,041,927	1,570	-	246,632	1,290,129	1,055,138	234,991	216,246	170,683	8.7	26.7
Grand Totals		<u>14,531,162</u>	<u>23,375</u>	<u>17,050</u>	<u>3,888,063</u>	<u>18,459,650</u>	<u>13,872,608</u>	<u>4,587,042</u>	<u>4,703,086</u>	<u>3,097,448</u>	<u>(2.5)</u>	<u>51.8</u>
Depreciation Expense								(279,774)	(296,623)	(342,479)	(5.7)	(13.4)
Reserves applied								0	(1,000,000)	(100,000)		
(Income)/Loss on cash flow basis								<u>4,307,268</u>	<u>3,406,463</u>	<u>2,654,969</u>	<u>28.4</u>	<u>28.3</u>

WINNEBAGO COUNTY
CAPITAL OUTLAY - 2005

<u>Department</u>	<u>Description</u>	<u>Quant</u>	<u>Special Equip (Note)</u>	<u>Other</u>	<u>Capital Outlay</u>
Park View Health Center	Lift w/resident power position	2		10,700	10,700
	Lift w/resident power position and scale	1		6,350	6,350
		3	-	17,050	17,050

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	\$ 278,484	\$ 139,242	\$ -	\$ 139,242
University Extension	473,681	38,500	-	435,181
Parks	<u>1,701,998</u>	<u>422,650</u>	<u>(30,000)</u>	<u>1,249,348</u>
	<u>\$ 2,454,163</u>	<u>\$ 600,392</u>	<u>\$ (30,000)</u>	<u>\$ 1,823,771</u>

UW - FOX VALLEY

**Department: 100-186 Fund: General Fund
2005 BUDGET NARRATIVE**

DEPARTMENT HEAD: James W. Perry
LOCATION: 1478 Midway Road
Menasha, WI 54952

TELEPHONE: 832-2610

MISSION STATEMENT:

The buildings and grounds of the campus of the University of Wisconsin - Fox Valley (UWFox) are jointly owned by Winnebago and Outagamie Counties. Winnebago County's mission is to provide for the maintenance and improvement of these campus facilities. The University of Wisconsin, with state and federal funds, provides the budget for salaries and program expenses.

PROGRAM DESCRIPTION:

The University of Wisconsin Colleges, as part of the University of Wisconsin System, shares the University's overall responsibility to disseminate knowledge, expand information, enrich our culture, and to provide outreach services. These activities are carried out at the 13 locally-owned campuses which, collectively, are the freshman-sophomore, liberal arts transfer institution of the University of Wisconsin System, entitled to offer an Associate of Arts and Sciences associate degree. Its programs provide qualified students of all ages and backgrounds with the proficiencies and breadth of knowledge that prepare them for baccalaureate and professional programs, for lifelong learning, and for leadership, service, and responsible citizenship.

The University of Wisconsin Center - 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 expect scholarly activity, including research, scholarship and creative endeavor, that supports its programs at the associate degree level.
- (e) 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 education programs, (2) facilitating the delivery of programs offered by other University of Wisconsin System institutions.
- (f) 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.

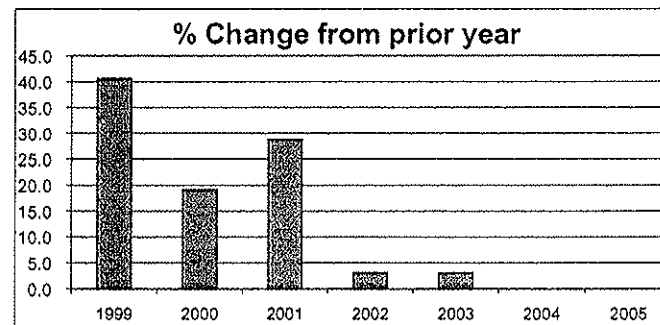
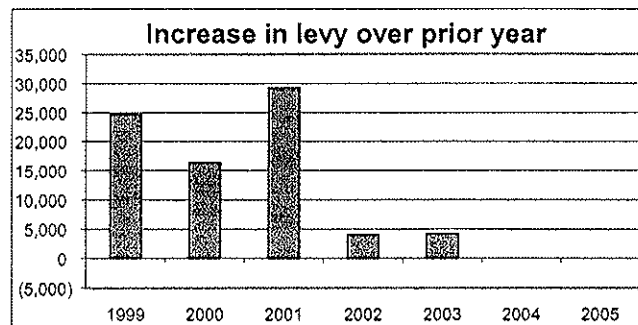
- (g) To serve the special needs of minority, disadvantaged, disabled and nontraditional students, especially those in immediate service areas.
- (h) To provide opportunities for cultural enrichment.
- (i) To make available, as a service to business, industry, and the general public, the unique professional expertise of the faculty and staff.

UW - FOX VALLEY

2005 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING: There is no County staff assigned to this facility.

COUNTY LEVY: The tax levy for 2005 is \$ 139,242, the same as 2004.



SIGNIFICANT CHANGES:

Maintenance – buildings – reduction of \$14,100 because fewer projects anticipated for 2005.

Grounds maintenance – increase of \$25,000 because of repairs needed for parking lots.

There are no other significant changes. The tax levy for this function has been held to the same level as 2004.

Financial Summary
UW - Fox Valley

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	28,937	125,576	158,162	139,242	139,242
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	22,189	58,634	71,907	26,350	-
Other Expenditures	75,494	192,518	270,899	252,134	278,484
Total Expenditures	97,682	251,152	342,806	278,484	278,484
Levy Before Adjustments	68,745	125,576	184,644	139,242	139,242
Adjustments	-	-	-	-	-
Net Levy After Adjustments	68,745	125,576	184,644	139,242	139,242

Winnebago County
Budget Detail - 2005
UW - Fox Valley
100 - 186

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Cost Sharing Allocations	60,279	195,817	125,679	139,242	139,242	139,242	139,242	0.0%
Miscellaneous Revenues	60,279	195,817	125,679	139,242	139,242	139,242	139,242	0.0%
TOTAL REVENUES	60,279	195,817	125,679	139,242	139,242	139,242	139,242	0.0%
Other Equipment	0	0	11,449	0	0	0	0	NA
General Construction	0	0	5,791	26,350	0	0	0	0.0%
Capital	0	0	17,240	26,350	0	0	0	0.0%
Office Expenses								
Advertising	96	0	176	100	90	90	90	-10.0%
Operating Expenses								
Agricultural Supplies	495	2,170	501	1,300	1,000	1,000	1,000	-23.1%
Small Equipment	179	345	851	2,150	1,500	1,500	1,500	-30.2%
Repairs & Maintenance								
Maintenance - Buildings	26,552	246,738	92,853	125,600	111,500	111,500	111,500	-11.2%
Maintenance - Equipment	0	0	0	34,000	37,700	37,700	37,700	10.9%
Painting Supplies	794	1,167	0	0	0	0	0	NA
Sign Parts & Supplies	1,394	1,473	0	0	0	0	0	NA
Construction Supplies								
Small Hardware	703	1,488	0	0	0	0	0	NA
Lumber and Plywood	664	1,111	0	0	0	0	0	NA
Maintenance Supplies								
Electrical Fixtures	4,239	2,118	0	0	0	0	0	NA
Other Elect. Products	5,910	5,350	0	0	0	0	0	NA
Plumbing Fixtures	2,975	388	0	0	0	0	0	NA
Other Plumbing Prod.	2,474	2,076	0	0	0	0	0	NA
Other Building Materials	3,693	875	0	0	0	0	0	NA
Lubricants	322	508	0	0	0	0	0	NA
Machine & Equip Parts	10,770	14,724	(144)	0	0	0	0	NA
Tires & Batteries	1,107	10	0	0	0	0	0	NA
Contractual Services								
Pest Extermination	3,045	600	600	800	800	800	800	0.0%
Snow Removal	2,114	10,203	13,240	15,000	15,000	15,000	15,000	0.0%
Equipment Repairs	10,129	13,711	23,560	13,000	20,000	20,000	20,000	53.8%
Grounds Maintenance	23,967	34,967	32,614	27,000	52,500	52,500	52,500	94.4%
Building Repairs	4,816	18,560	50,028	15,000	24,000	24,000	24,000	60.0%
Architect & Engineer	0	38,900	0	0	0	0	0	NA

Winnebago County
Budget Detail - 2005
UW - Fox Valley
100 - 186

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Rental Expenses								
Equipment Rental	36	0	234	150	160	160	160	6.7%
Interfund Expenses								
Prop. & Liab. Insurance	14,070	14,384	23,112	18,034	14,234	14,234	14,234	-21.1%
Other Operating Expenses	120,542	411,865	237,626	252,134	278,484	278,484	278,484	10.5%
TOTAL EXPENSES	120,542	411,865	254,865	278,484	278,484	278,484	278,484	0.0%
LEVY BEFORE ADJUSTMENTS	60,264	216,049	129,186	139,242	139,242	139,242	139,242	0.0%

UW - EXTENSION

Department: 100-191 Fund: General Fund
2005 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:

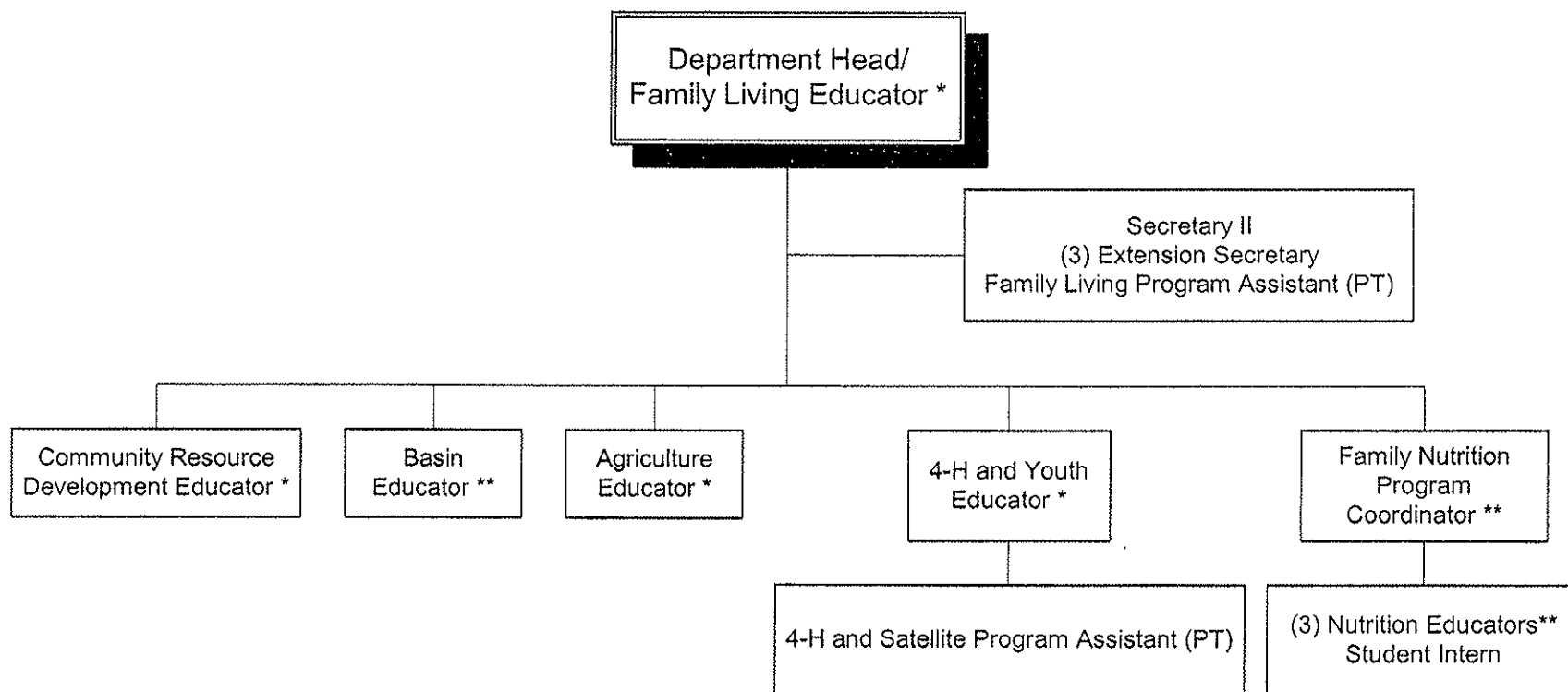
COMMUNITY, NATURAL RESOURCE and ECONOMIC DEVELOPMENT Programs strengthen the ability of citizens, business, community leaders and local officials to identify and solve critical community needs and issues. Focus is placed on business and economic development, local government, community development and 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 prevention brings a diverse and changing population of youth, adults and families together to learn, share and grow in supportive neighborhood groups, 4-H clubs, school enrichment programs, county collaborations and educational activities.

FAMILY LIVING EDUCATION The focus of Family Living programs is to help strengthen families through education. Information is shared on issues affecting family members to help them make decisions about family relations/parenting, money management, maximizing resources, food safety and quality, housing, environmental resources and strengthening community/family partnerships. The Family Nutrition Program targets food stamp eligible families with nutrition and food safety information. Joint programs with 4-H Youth Development include research on local youth and parent issues.

AGRICULTURE and NATURAL RESOURCES/HORTICULTURE 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. The Horticulture Program provides an educational foundation for the use, production, maintenance, and appreciation of horticulture plants in an environmentally and socially responsible manner. Programs focus on developing the knowledge and skills of Master Gardeners and one-on-one education/consultation with home and community gardeners, schools, nursery and landscape businesses. 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: 100-191 Fund: General Fund
2005 BUDGET NARRATIVE

DEPARTMENT HEAD: Christine Kniep
LOCATION: Winnebago County
625 E. County Road Y Suite 600
Oshkosh, WI 54901

TELEPHONE: 232-1970
727-8643

2004 ACCOMPLISHMENTS:

1. Programs and resources were developed to meet the educational needs identified in the 2003 UW-Extension Strategic Planning process. Educational outreach included direct teaching, one-on-one counseling, department Website, InfoSource, displays, newspaper, radio and television.
2. In conjunction with 4-H youth and adults, conducted a "Vision to Action" planning session and subsequently designed and began implementation of two educational programs based on needs identified by 4-H clientele: family involvement and welcoming new members/families.
3. Volunteer led and taught "Sewing Camp" taught fifteen 4-H members sewing basics. Members used their skills to construct baby receiving blankets that were donated to hospitals for needy families.
4. Developed and implemented a renter training program in conjunction with the Winnebago County Housing Authority to help housing applicants meet criteria for placement. Worked with Landlord Association to adapt program to general public.
5. Established Money Management program with Department of Corrections for probation and parole clients in Winnebago and Outagamie Counties.
6. The Calumet/Outagamie/Winnebago counties' Family Nutrition Program increased Hispanic outreach through the Omro Hispanic Task Force, the Hispanic Interagency Group the Family Matters Newsletter to Hispanic families and UW-Oshkosh Head Start Center Classes.
7. Established partnership with "Winnebago County Concerns of Elderly Network" to offer caregiving workshops for family caregivers.
8. Developed and worked with the Planning Advisory Group to implement a public participation process for the County Comprehensive Planning effort; facilitated a Policy Review Committee to review and make recommendations to the County Planning Department.
9. Completed an economic impact study of Wittman Regional Airport, which was used by the county airport to make informed decisions about economic development and marketing of the airport.

10. Collaborated with partners on the development of a regional stormwater consortium to address education and compliance needs.
11. Conducted a First Impressions (community exchange) program with the City of Omro and City of Wautoma to help them identify issues and make improvements to their communities.
12. Provided educational opportunities for farmers, youth and agribusiness on dairy/livestock production, risk management, marketing and biotechnology.
13. Developed demonstration sites at the Expo building a "rain garden", a technique addressing stormwater issues and at UW-Fox Valley, a handicapped accessible garden using raised beds and alternative planting methods. In the Coughlin Nature Area a formula for 'complete kill' of unwanted weedy tree species was tested along with a 'girdling' procedure for remaining mature cottonwoods.
14. Co-ordinated meetings/use of JP Coughlin Center for over 700 county department, county board supervisor or community group meetings.

2005 GOALS & OBJECTIVES:

1. Respond to emerging individual, family, community and county issues with research based educational programs and University resources.
2. 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.
3. Collaborate with schools and organizations to increase 4-H Youth membership opportunities and participation of special needs and at-risk youth.
4. Work with community agencies and organizations to help families meet basic needs, address health care concerns and strengthen families.
5. Provide training for agency staff on outcomes based programming and evaluation strategies.
6. WNEP will collaborate with the Northeast WI Obesity Coalition to create healthier children and communities.
7. Continue to work with local elected and appointed officials in understanding and implementing their Comprehensive Plans.
8. Work collaboratively with natural resources agencies to educate Winnebago County residents about shoreland and stormwater issues and other water related natural resource issues.
9. Assess needs of alternative agriculture producers, commercial horticulture business and home horticulture to develop a comprehensive educational program.

UW-EXTENSION

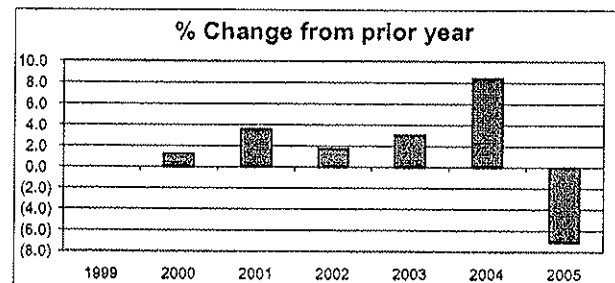
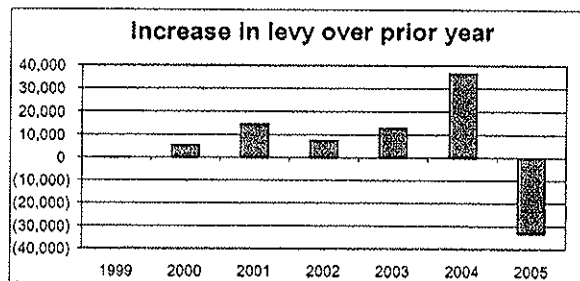
2005 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Full Time	8	8	8	8	8	8	8	8	8	7
Part Time	2	2	3	3	4	4	4	4	4	3
Total	10	10	11	11	12	12	12	12	12	10

A full-time Secretary and a part-time Horticultural Assistant position are being removed from the table of organization. Primary reasons are reduced workload, gains in efficiency and reductions in programs. Net cost savings from these changes total \$73,428.

COUNTY LEVY: The tax levy for 2005 is \$435,181, a decrease of \$33,038 or 7.1% from 2004.



SIGNIFICANT CHANGES:

Overall, the reduction in levy is attributable to staff elimination's saving \$73,428 as noted above. Part of this savings is offset by services that will now be contract to the state for \$30,000. Operating expenses have been held to 2004 levels with the exception of contracted services. Details related to specific accounts are outlined below:

REVENUES:

Mail service revenue – this account is increasing about \$5,000 because the state is now reimbursing us for postage. They used to provide us with the fully funded meters so all we had to do was stamp the mail.

EXPENSES:

Regular pay is dropping – because of position elimination's explained above.. One of the positions is being shifted to the State and we will be contracting for their service on a 40% part time basis. This expense will now show up in **"Other Contracted Services"**.

Other Contracted Services – will increase as explained above.

Postage and box rental – increase of about \$5,000 because the state used to provide us with the meters. Now they give us a reimbursement and we must fund the postage meters ourselves.

Financial Summary University Extension

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	21,863	35,700	35,129	30,300	38,500
Labor	167,489	297,500	328,364	328,364	271,338
Travel	4,198	12,430	13,175	13,175	12,530
Capital	-	-	-	-	-
Other Expenditures	74,732	163,853	161,809	156,980	189,813
Total Expenditures	246,419	473,783	503,348	498,519	473,681
Levy Before Adjustments	224,556	438,083	468,219	468,219	435,181
Adjustments	-	-	-	-	-
Net Levy After Adjustments	224,556	438,083	468,219	468,219	435,181

**Winnebago County
Budget Detail - 2005
University Extension**
100 - 191

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Grants	2,500	25,628	24,418	19,000	20,000	20,000	20,000	5.3%
Intergovernmental	2,500	25,628	24,418	19,000	20,000	20,000	20,000	5.3%
Forms, Copies, Etc.	2,334	1,575	3,125	2,800	3,000	3,000	3,000	7.1%
Mail Service Revenue	579	691	647	500	5,500	5,500	5,500	1000.0%
Reimbursed Costs	997	1,321	1,220	1,000	1,500	1,500	1,500	50.0%
Program Fees	2,403	670	2,365	2,000	2,500	2,500	2,500	25.0%
Public Services	6,313	4,256	7,356	6,300	12,500	12,500	12,500	98.4%
Reimbursed Costs	20,700	0	0	0	0	0	0	NA
Intergovernmental Services	20,700	0	0	0	0	0	0	NA
Grants	0	0	4,534	5,000	6,000	6,000	6,000	20.0%
Interfund Revenues	0	0	4,534	5,000	6,000	6,000	6,000	20.0%
TOTAL REVENUES	29,513	29,884	36,309	30,300	38,500	38,500	38,500	27.1%
Regular Pay	194,110	215,186	227,962	235,637	216,702	187,966	187,966	-20.2%
Overtime	192	218	430	960	1,148	505	505	-47.4%
Wages	194,301	215,404	228,392	236,597	217,850	188,471	188,471	-20.3%
Fringe Benefits	51,490	79,416	96,502	91,767	95,716	82,867	82,867	-9.7%
Fringes	51,490	79,416	96,502	91,767	95,716	82,867	82,867	-9.7%
Total Labor Costs	245,791	294,819	324,894	328,364	313,566	271,338	271,338	-17.4%
Registration & Tuition	2,357	2,387	3,722	2,675	2,450	2,450	2,450	-8.4%
Automobile Allowance	5,235	4,986	4,705	5,200	5,250	5,250	5,250	1.0%
Commercial Travel	1,805	1,026	917	1,250	1,250	1,250	1,250	0.0%
Meals	1,400	1,286	883	1,625	1,440	1,440	1,440	-11.4%
Lodging	2,038	1,945	1,604	2,215	1,950	1,950	1,950	-12.0%
Other Travel Exp	138	201	198	210	190	190	190	-9.5%
Travel	12,973	11,832	12,028	13,175	12,530	12,530	12,530	-4.9%
Other Equipment	0	24,860	0	0	0	0	0	NA
Capital	0	24,860	0	0	0	0	0	NA

**Winnebago County
Budget Detail - 2005
University Extension**
100 - 191

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Office Expenses								
Office Supplies	5,801	5,144	4,606	4,550	4,500	4,500	4,500	-1.1%
Stationery and Forms	505	1,332	966	750	750	750	750	0.0%
Printing Supplies	0	0	0	0	3,000	3,000	3,000	NA
Print & Duplicate	6,088	7,827	5,298	5,750	5,425	5,425	5,425	-5.7%
Postage and Box Rent	6,710	4,361	5,647	5,800	6,800	11,800	11,800	103.4%
Computer Supplies	0	8	0	0	0	0	0	NA
Computer Software	788	66	843	150	150	150	150	0.0%
Advertising	718	525	193	575	425	425	425	-26.1%
Subscriptions	2,574	2,230	2,348	2,325	1,924	1,924	1,924	-17.2%
Membership Dues	800	750	735	950	785	785	785	-17.4%
Operating Expenses								
Telephone	8,305	8,445	7,670	8,850	8,600	8,600	8,600	-2.8%
Agricultural Supplies	4,133	1,519	1,540	1,700	2,200	2,200	2,200	29.4%
Household Supplies	247	27	92	75	75	75	75	0.0%
Food	1,285	912	1,049	1,100	1,050	1,050	1,050	-4.5%
Small Equipment	3,183	6,555	1,088	2,627	1,000	1,000	1,000	-61.9%
Premiums and Prizes	173	102	72	50	0	0	0	0.0%
Other Operating Supplies	1,457	12,204	5,233	8,775	8,750	8,750	8,750	-0.3%
Construction Supplies								
Small Hardware	8	0	7	25	25	25	25	0.0%
Maintenance Supplies								
Motor Fuel	5	30	37	50	50	50	50	0.0%
Tires & Batteries	235	0	0	0	0	0	0	NA
Contractual Services								
Equipment Repairs	3,510	1,976	1,018	260	260	260	260	0.0%
Data Processing	974	1,379	1,009	1,050	1,050	1,050	1,050	0.0%
Professional Service	571	235	53	100	0	0	0	0.0%
Other Contract Serv.	75,289	83,663	77,926	91,050	120,100	120,100	120,100	31.9%
Building Rental	0	0	0	100	100	0	0	0.0%
Rental Expenses								
Building Rental	230	100	100	0	0	100	100	NA
Equipment Rental	4,575	7,844	4,575	0	0	0	0	NA
Other Rents and Leases	30	81	84	100	100	100	100	0.0%
Interfund Expenses								
Printing Supplies	2,492	3,593	2,986	3,000	0	0	0	0.0%
Print & Duplicate	0	0	6,337	9,650	5,810	10,000	10,000	3.6%
Postage and Box Rent	2,086	2,829	3,339	2,800	3,000	3,000	3,000	7.1%
Food	0	0	260	0	0	0	0	NA
Motor Fuel	797	600	585	1,000	750	750	750	-25.0%

**Winnebago County
Budget Detail - 2005
University Extension**
100 - 191

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Vehicle Repairs	600	593	149	1,000	500	500	500	-50.0%
Equipment Repairs	3,600	2,016	2,268	1,089	1,056	1,056	1,056	-3.0%
Prop. & Lib. Insurance	2,797	2,386	2,592	1,679	2,388	2,388	2,388	42.2%
Other Operating Expenses	140,566	159,332	140,706	156,980	180,623	189,813	189,813	20.9%
TOTAL EXPENSES	399,330	490,843	477,629	498,519	506,719	473,681	473,681	-5.0%
LEVY BEFORE ADJUSTMENTS	369,817	460,959	441,320	468,219	468,219	435,181	435,181	-7.1%

PARKS

Department: 100-201 to 204 Fund: General Fund
2005 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.

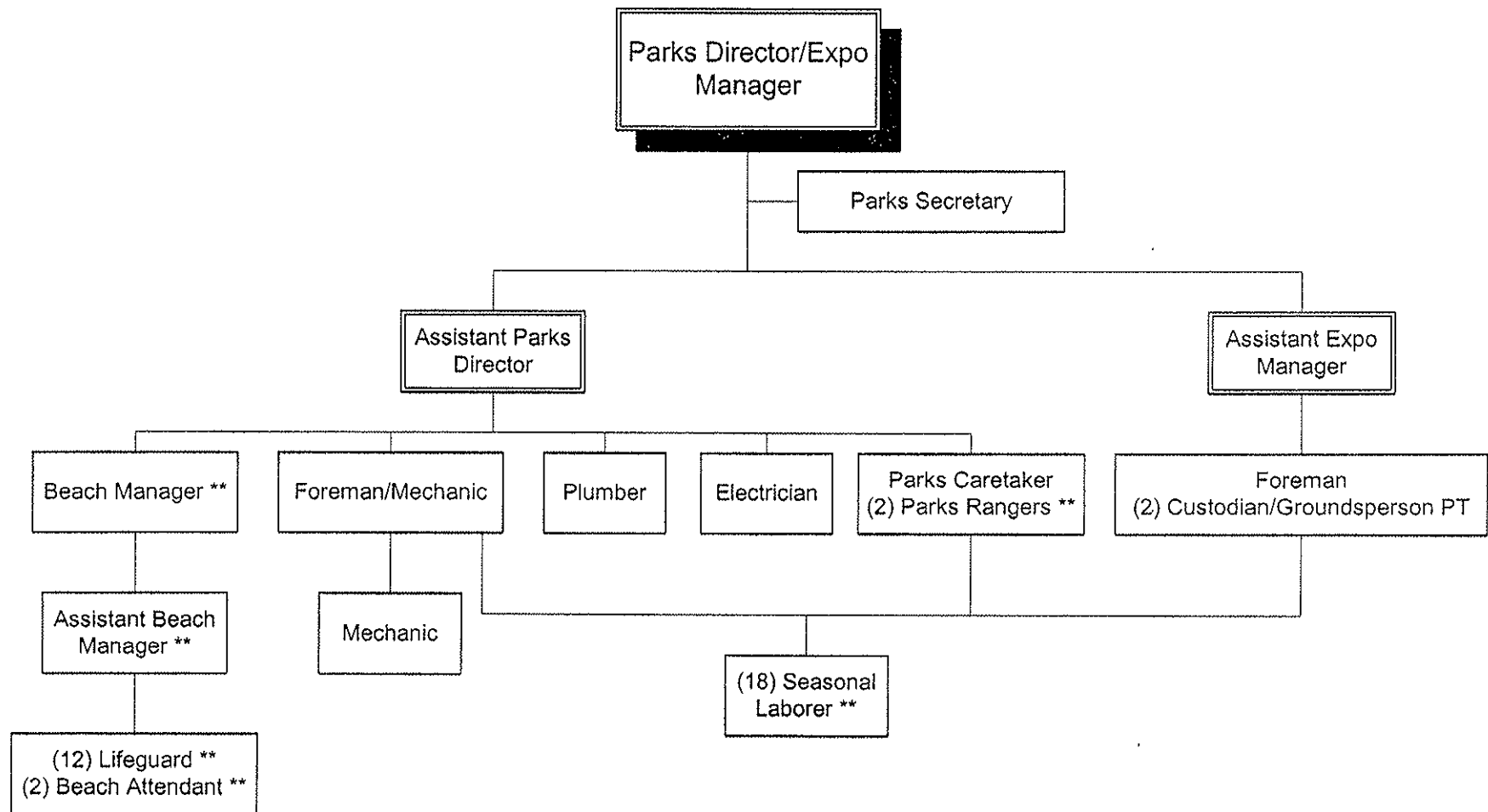
NAVIGATION AIDS Mark major navigation channels throughout the Winnebago County lakes system with both lighted and unlighted buoys to assist boaters in reaching their destination.

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: 100-200 to 204 Fund: General Fund
2005 BUDGET NARRATIVE

DEPARTMENT HEAD: Robert A. Way
LOCATION: Winnebago County
625 East County Road Y
Oshkosh, WI 54901

TELEPHONE: 232-1961

2004 ACCOMPLISHMENTS:

1. Successfully hosted the annual countrywide conventions for two national organizations as well as co-operated with the OCVB on bidding for several more. In final approval stages for National Trapper's Assoc. convention in 2005.
2. Engaged in the planning, development and marketing of an annual Parks sponsored fall festival - *Autumn Fest*. The event is intended to create a new source of revenue that will help fund improvements in the Community Park.
3. Installed the first phases of a security system for both the Parks Work Shop site and the Expo building and grounds. Noticeable decrease in vandalism and unwarranted repairs to facilities.
4. Utilized inmate labor in performing major renovations to the exterior of the Community Park Beach House.
5. Toilet/shower facility and wash racks construction to begin September 2004. Will bring the Expo within codes for capacity of events taking place as well as provide increased sanitation at animal wash facilities.
6. Implemented 5 separate marketing strategies aimed at increasing regional awareness of the Community Park Beach.
7. Programming at the Expo expanded to include multiple events with all weekends booked in 2004.
8. Implemented advertising campaign for sponsorship program at the Expo using television advertisements.
9. Developed and introduced an annual seasonal employee "Enhancement Survey" aimed at gaining employee input on ways of improving Parks facilities and operations.
10. Continued to substantially improve drainage on the Expo site using in-house resources. Assisted by client cooperation, major improvements were made in 2004 to Parking Areas #1, and #6 as well as the former Sunnyview Complex site.

11. Completed a major revamping of both the full-time and part-time employee policy manuals.
12. Began restoration efforts for Sunnyview Cemetery. With help of local community groups a formal rededication is tentatively scheduled for October or November of 2004.

2005 EXPO GOALS AND OBJECTIVES

1. Implement a user fee structure to be applied to groups that conduct organized sports programming in the Community Park.
2. Continue to advertise for and negotiate naming rights for individual buildings on the Expo grounds, implement stall and fence sponsorship programs. Continue to develop sponsorship opportunities for facilities and amenities on the grounds.
3. Listing of Sunnyview Cemetery on the National and State Register of Historic Sites.
4. Enhance the Parks sponsored Autumn Festival by expanding the number of displays and sponsorships thereby increasing the quality of the event as well as its revenue earnings potential.
5. Further address accessibility needs for disabled individuals visiting facilities within the Community Park. Efforts will concentrate on trail development in and around the sites that are most actively used.
6. Implement phase II of a security plan that will add new hardware designed to improve security and safety for clients, personnel and County property at both the Parks Work Shop and the Expo grounds.
7. Complete restoration work on sites damaged by 2004 flooding. Such projects will include working with DNR officials to modify and improve water flow facilities at the Waukau Creek Dam.
8. Continue advertising for rental opportunities for events including usage by individuals for weddings, monthly meetings and private parties as well as major events at a regional and national level in co-operation with the OCVB and WI Dept. of Tourism.
9. Utilize a portion of Autumn Fest revenues to begin development of two – 12 hole disc golf courses in the Community Park.
10. Completion of upgrade of Expo Building, Barns A, A+, and B for fire codes as per Oshkosh Fire Department, as well as repair of main parking lot and road areas in need of repair to reduce hazards.
11. Work towards a successful transitioning of Beach operations over to the control of the Oshkosh School District's Recreation Department. This transfer of control will eliminate over fifty thousand dollars in annual expenses from the Parks Budget.
12. Add 7 more events to 2005 calendar to complete booking of all weekends with the exception of Christmas weekend and one week in January necessary to make needed repairs and maintenance in Expo Building.

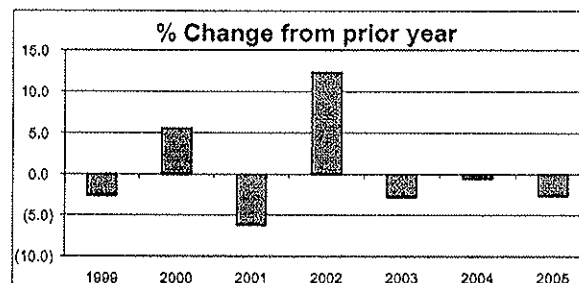
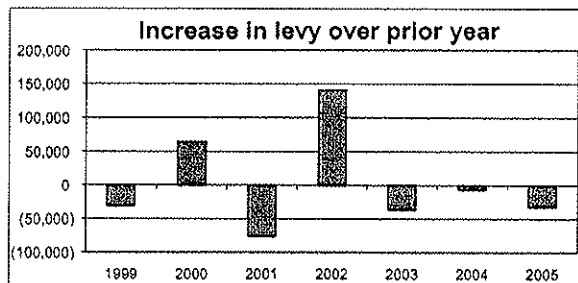
PARKS

2005 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Full Time	9	9	9	10	10	10	9	10	10	10
Part Time	0	0	0	0	0	1	1	2	2	2
Total	9	9	9	10	10	11	10	12	12	12

There are no changes to the table of organization for 2005. Seasonal employees are not included in our regular table or organization. Some of them will be eliminated because of the City of Oshkosh taking over the beach in the Community Park.



COUNTY LEVY: The gross tax levy is \$1,279,348, however, we are applying \$30,000 of reserves from the boat launch program to reduce the levy. These funds will be used on boat docks and landing improvements. The net levy is \$1,249,348, an increase of \$5,155 or 2.8% from 2004.

SIGNIFICANT CHANGES:

Overall, there is very little change in the tax levy from 2004. Labor costs will be down because of the transfer of operations of the Community Park beach to the City of Oshkosh. We had staffed this with seasonal employees (who are not part of our table of classified positions). This transfer will

eliminate about \$68,000 in expenses, including wages and fringes. The normal increase in wages and fringes for the remainder of the employees and additional revenues from the Autumn Festival will offset the decrease from the beach operation.

Last year (2004) we budgeted and received roughly \$356,000 in grants to make improvements to restrooms, shorewalls, fishing platforms and parking expansions. These were budgeted as capital outlay items in 2004. We will not see these in 2005. However, the revenues offset the expenses so this is cost neutral.

Fees and Costs – revenue will be up because of the addition of Autumn Fest. This is a new program we started in 2004. Nothing was budgeted in 2004 because of uncertainty of how much the program would generate. We now have a better idea so are budgeting funds for 2005. This accounts for about \$23,000 of the revenue.

Financial Summary Parks

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	161,191	722,450	766,450	753,450	422,650
Labor	383,058	835,000	939,159	939,159	891,777
Travel	211	4,005	4,440	4,440	3,930
Capital	36,873	470,000	541,949	470,000	98,500
Other Expenditures	269,885	575,527	610,103	584,044	707,791
Total Expenditures	690,027	1,884,532	2,095,651	1,997,643	1,701,998
Levy Before Adjustments	528,837	1,162,082	1,329,201	1,244,193	1,279,348
Adjustments					
Net Levy After Adjustments	528,837	1,162,082	1,329,201	1,244,193	1,279,348

**Winnebago County
Budget Detail - 2005
Parks
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Grants	6,850	102,167	(9,542)	386,000	60,000	30,000	30,000	-92.2%
Snowmobile Trails	16,954	12,622	15,788	25,000	22,500	22,500	22,500	-10.0%
Intergovernmental	23,804	114,789	6,246	411,000	82,500	52,500	52,500	-87.2%
Boat Launching Fees	0	0	98,119	73,000	80,000	80,000	80,000	9.6%
Fines & Forfeitures	0	0	98,119	73,000	80,000	80,000	80,000	9.6%
Fees And Costs	0	60	0	0	35,500	35,500	23,500	NA
Forms, Copies, Etc.	0	0	3	0	0	0	0	NA
Rental Revenues	183,313	204,448	255,844	250,000	260,000	260,000	260,000	4.0%
Reimbursed Costs	48,806	(3,242)	0	0	0	0	0	NA
Restitution	0	79	0	50	50	50	50	0.0%
Donations	4,954	2,400	10,413	600	500	500	500	-16.7%
Concession Revenue	1,859	0	0	1,700	0	0	0	0.0%
Admission	7,605	700	8,470	10,000	0	0	0	0.0%
Park Reservations	6,010	7,741	6,573	7,000	6,000	6,000	6,000	-14.3%
Public Services	252,547	212,186	281,303	269,350	302,050	302,050	290,050	7.7%
Sale Of Prop & Equip	0	1	0	0	0	0	0	NA
Other Miscellaneous Revenues	246	1,791	223	100	100	100	100	0.0%
Miscellaneous Revenues	246	1,792	223	100	100	100	100	0.0%
TOTAL REVENUES	276,596	328,767	385,890	753,450	464,650	434,650	422,650	-43.9%
Regular Pay	585,481	541,432	628,189	659,035	641,252	641,252	641,252	-2.7%
Overtime	25,825	18,901	10,662	20,304	21,209	21,209	21,209	4.5%
Wages	611,306	560,333	638,851	679,339	662,461	662,461	662,461	-2.5%
Fringe Benefits	183,682	187,902	211,991	259,820	229,316	229,316	229,316	-11.7%
Fringes	183,682	187,902	211,991	259,820	229,316	229,316	229,316	-11.7%
Total Labor Costs	794,988	748,235	850,842	939,159	891,777	891,777	891,777	-5.0%
Registration & Tuition	195	2,255	743	2,010	1,800	1,800	1,800	-10.4%
Automobile Allowance	1,554	1,104	274	1,500	1,200	1,200	1,200	-20.0%
Meals	242	109	108	195	195	195	195	0.0%
Lodging	282	1,074	206	700	700	700	700	0.0%
Other Travel Exp	25	86	6	35	35	35	35	0.0%
Travel	2,298	4,628	1,336	4,440	3,930	3,930	3,930	-11.5%

**Winnebago County
Budget Detail - 2005
Parks
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Buildings	0	0	9,167	0	0	0	0	NA
Other Improvements	102,918	1,841	55,286	428,500	182,500	77,500	77,500	-81.9%
Other Equipment	26,382	85,814	12,889	41,500	21,000	21,000	21,000	-49.4%
Capital	129,300	87,655	77,342	470,000	203,500	98,500	98,500	-79.0%
Office Expenses								
Office Supplies	1,479	1,663	1,366	1,600	1,600	1,600	1,600	0.0%
Stationery and Forms	0	0	8,863	4,150	5,850	5,850	5,850	41.0%
Printing Supplies	0	0	0	0	100	100	100	NA
Print & Duplicate	75	18	0	0	100	100	100	NA
Postage and Box Rent	248	243	202	450	300	300	300	-33.3%
Computer Supplies	216	81	14	300	100	100	100	-66.7%
Computer Software	0	308	309	0	0	0	0	NA
Advertising	1,194	1,343	2,535	3,110	3,350	3,350	3,350	7.7%
Membership Dues	660	485	430	650	500	500	500	-23.1%
Operating Expenses								
Telephone	12,304	12,523	13,424	13,800	13,050	13,050	13,050	-5.4%
Small Equipment	44,757	22,531	35,129	16,899	15,745	15,745	15,745	-6.8%
Legal Fees	0	60	301	0	0	0	0	NA
Other Operating Supplies	19,640	14,333	29,316	15,650	17,200	17,200	17,200	9.9%
Repairs & Maintenance								
Maintenance - Buildings	18,178	11,098	28,848	15,150	17,100	17,100	17,100	12.9%
Maintenance - Grounds	20,293	23,885	18,881	21,800	25,400	25,400	25,400	16.5%
Maintenance - Equipment	9,487	11,333	16,079	7,675	10,125	10,125	10,125	31.9%
Maintenance-Vehicles	30,162	21,822	23,423	29,500	28,500	28,500	28,500	-3.4%
Repair & Maintenance Supplies	2,367	0	760	0	0	0	0	NA
Other Maint. Supplies	8,313	12,226	7,393	10,000	7,200	7,200	7,200	-28.0%
Maintenance Supplies								
Motor Fuel	0	4,079	(502)	0	0	0	0	NA
Utilities								
Heat	20,736	22,335	26,560	29,150	29,300	29,300	29,300	0.5%
Power and Light	63,780	76,079	81,530	78,400	82,300	82,300	82,300	5.0%
Water and Sewer	11,257	13,690	24,869	32,100	30,000	30,000	30,000	-6.5%
Contractual Services								
Medical and Dental	2,293	1,638	1,985	1,800	1,900	2,100	2,100	16.7%
Other Repair & Maint.-Streets	0	0	(40)	0	0	0	0	NA
Vehicle Repairs	14,172	17,015	16,760	13,500	15,000	15,000	15,000	11.1%
Equipment Repairs	31,236	3,895	998	8,400	3,150	3,150	3,150	-62.5%
Grounds Maintenance	137,280	150,360	102,414	111,000	118,500	168,500	168,500	51.8%
Building Repairs	4,971	3,764	8,277	5,900	5,900	29,100	29,100	393.2%
Professional Service	6,587	13,893	10,484	13,900	32,300	32,300	32,300	132.4%
Janitorial Services	0	0	3,400	4,000	3,675	3,675	3,675	-8.1%
Architect & Engineer	1,200	0	1,604	0	0	0	0	NA
Security Service	4,233	3,849	4,746	5,325	5,275	5,275	5,275	-0.9%

**Winnebago County
Budget Detail - 2005
Parks
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Rental Expenses								
Land Rental	64	64	64	64	64	64	64	0.0%
Equipment Rental	8,807	6,999	9,327	9,400	9,400	9,400	9,400	0.0%
Insurance								
Prop & Liab Insurance	630	1,664	0	1,800	4,400	4,400	4,400	144.4%
Operating Licenses & Fees	506	356	155	620	630	630	630	1.6%
Other Sundry & Fixed Charges								
Operating Grants	25,061	59,878	22,537	0	0	0	25,000	NA
Other Miscellaneous	0	0	7	0	0	0	0	NA
Interfund Expenses								
Printing Supplies	258	139	226	300	300	300	300	0.0%
Print & Duplicate	75	154	480	0	600	600	600	NA
Postage and Box Rent	546	442	826	500	650	650	650	30.0%
Maintenance Grounds	2,359	2,724	10,998	11,600	6,700	6,700	6,700	-42.2%
Motor Fuel	0	4,666	7,735	11,500	10,000	10,000	10,000	-13.0%
Refuse Collection	0	0	0	4,500	6,500	6,500	6,500	44.4%
Medical and Dental	96	124	0	1,305	200	0	0	0.0%
Equipment Repairs	780	696	612	300	900	900	900	200.0%
Grounds Maintenance	63,340	34,531	20,264	33,300	32,100	32,100	32,100	-3.6%
Prop. & Liab. Insurance	30,069	29,244	37,956	34,646	33,627	33,627	33,627	-2.9%
Other Operating Transfers								
Other Transfers Out	40,000	33,391	0	30,000	30,000	30,000	30,000	0.0%
Other Operating Expenses	639,687	619,624	581,544	584,044	609,591	682,791	707,791	21.2%
TOTAL EXPENSES	1,566,272	1,460,142	1,511,065	1,997,643	1,708,798	1,676,998	1,701,998	-14.8%
LEVY BEFORE ADJUSTMENTS	1,289,676	1,131,376	1,125,174	1,244,193	1,244,148	1,242,348	1,279,348	2.8%

PARKS PROGRAM BUDGETS

COST CENTER NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2005 ADOPTED	2004 ADOPTED	2003 ADOPTED	2005 OVER 2004	2004 OVER 2003
PARKS												
Administration	200	871,830	3,930	32,500	315,279	1,223,539		1,223,539	1,513,382	1,150,237	(19.2)	31.6
Revenues	200						30,150	(30,150)	(363,750)	(9,900)	(91.7)	3574.2
Swimming Lake	201	-	-	-	6,655	6,655		6,655	79,472	76,521	(91.6)	3.9
Revenues	201						-	-	(11,700)	(18,000)	(100.0)	(35.0)
Recreation Trails	202	-	-	-	35,904	35,904		35,904	35,660	32,323	0.7	10.3
Revenues	202						22,500	(22,500)	(25,000)	(22,500)	(10.0)	11.1
Boat Landings	203	-	-	60,000	126,195	186,195		186,195	195,050	203,250	(4.5)	(4.0)
Revenues	203						30,000	(30,000)	(103,000)	(85,143)	N/A	N/A
Exhibition Site	204	-	-	6,000	213,628	219,628		219,628	174,079	158,514	26.2	9.8
Revenues	204						260,000	(260,000)	(250,000)	(235,000)	4.0	6.4
Boat Launch	204	19,947	-	-	10,130	30,077		30,077	-	-	NA	NA
Revenues	204						80,000	(80,000)	-	-	NA	NA
Grand Totals		<u>891,777</u>	<u>3,930</u>	<u>98,500</u>	<u>707,791</u>	<u>1,701,998</u>	<u>422,650</u>	<u>1,279,348</u>	<u>1,244,193</u>	<u>1,250,302</u>	<u>2.8</u>	<u>(0.5)</u>

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 38,380
 (60,000)
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WINNEBAGO COUNTY

CAPITAL OUTLAY - 2005

Department	Description	Quant	Special Equip (Note)	Other	Capital Outlay
Parks -	Pickup truck	1		21,000	21,000
Administration	Bobcat front end attachment	1		5,500	5,500
	Handicap Access Trail - Soccer Complex	1		6,000	6,000
Boat Landings	Lake Butte des Morts Boat Landing Restoration	1		60,000	60,000
Expo Center	Expo Security System - Outdoor Dome Camera	1		6,000	6,000
		5	-	98,500	98,500

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

SUMMARY BY DIVISION

	<u>Expenses</u>	<u>Revenues</u>	<u>Adjustments</u>	<u>Levy</u>
PLANNING & ENVIRONMENT				
Register of Deeds	\$ 531,559	\$ 1,155,250	\$ -	\$ (623,691)
Planning	1,024,909	458,195	-	566,714
Tax Lister	158,364	600	-	157,764
Land Records Modernization	299,067	199,200	(99,867)	-
Land & Water Conservation	1,105,581	688,328	-	417,253
	<u>\$ 3,119,480</u>	<u>\$ 2,501,573</u>	<u>\$ (99,867)</u>	<u>\$ 518,040</u>

REGISTER OF DEEDS

Department: 100-056 Fund: General Fund
2005 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.

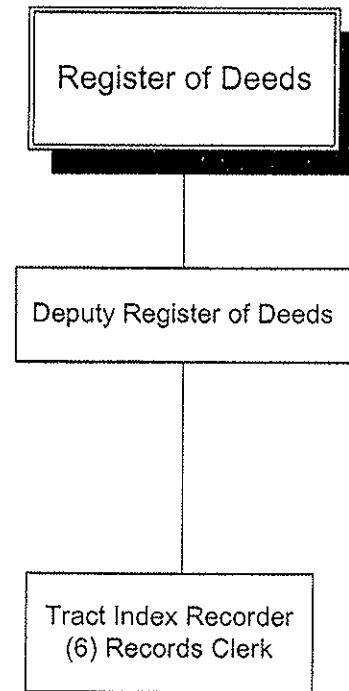
UCC: File and provide copies of all Realty related Uniform Commercial Code documents; maintain and provide copies and searches for all additional filings prior to July 1, 2001.

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: 100-056 Fund: General Fund
2005 BUDGET NARRATIVE

DEPARTMENT HEAD: Julie Pagel
LOCATION: Winnebago County Courthouse
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-4887

2004 ACCOMPLISHMENTS:

1. Implement contracts for off site Internet accesses to land records.
2. Offer Oshkosh, Neenah & Menasha Assessors Offices Internet access to land records.
3. Finalized software & hardware needs and budgeted for automation of vital records in 2005.
4. Finalized software & hardware needs and budgeted for imaging storage system replacement in 2005.
5. Continued converting fiche to image & back indexing of information.
6. Completed first phase of Comprehensive Disaster Recovery Plan.

2005 GOALS AND OBJECTIVES:

1. Implement new imaging storage system with off site back up.
2. Begin automation of vital records.
3. Continue historical preservation of images, maps & data.

REGISTER OF DEEDS

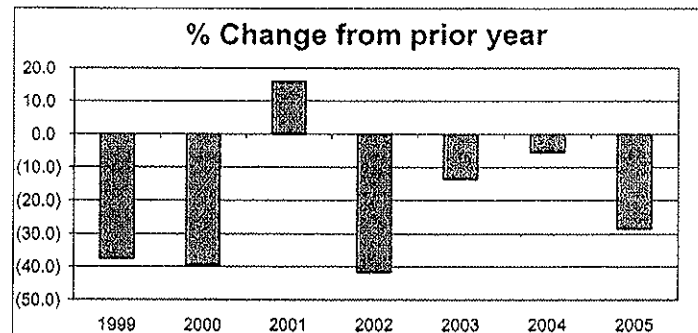
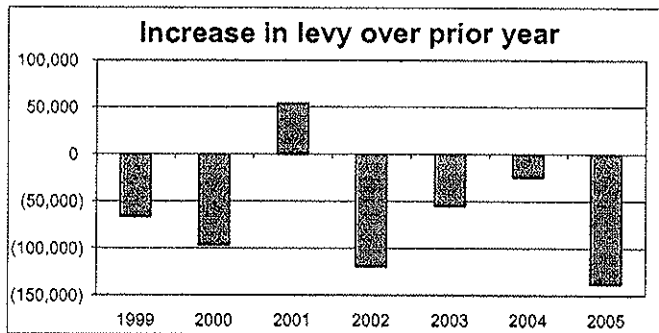
2005 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Full Time	9	9	9	9	8	8	9	9	9	9
Part Time	0	0	0	0	0	0	0	0	0	0
Total	9	9	9	9	8	8	9	9	9	9

There are no changes to the table of organization.

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 2005 is projected to be \$623,691, an increase of \$155,900 or 28.4% over 2004.



SIGNIFICANT CHANGES:

The increase in the surplus that this department generates is going up considerably because of increases in revenues.

Transfer tax revenue - is projected to increase by about \$88,000 because of an active commercial market which is showing increases in large sales. It is also being budgeted higher to reflect recent history.

Forms and copy revenue - is projected to increase about \$20,000. There are more documents being filed and they contain more pages due to recent changes to the requirements, thus resulting in more revenue.

Recording fee revenues – are projected to increase about \$100,000 over the 2004 budget. This also is being budgeted higher to reflect recent history.

Expenses:

Capital outlay – A project is being requested to automate the vital records area. Cost of the project will be just under \$60,000. This project will include imaging, indexing and a receipting system to automate things that are done by hand. This will also help preserve the condition of older records.

The departments operating costs have remained consistent with past years with most of the increases being attributable to wage and benefit costs.

**Financial Summary
Register of Deeds**

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	574,432	947,500	947,500	947,500	1,155,250
Labor	194,659	406,771	414,207	414,207	423,836
Travel	-	1,690	1,718	1,718	1,690
Capital	-	-	-	-	59,845
Other Expenditures	21,276	46,379	45,929	45,929	46,188
Total Expenditures	215,935	454,840	461,854	461,854	531,559
Levy Before Adjustments	(358,497)	(492,660)	(485,646)	(485,646)	(623,691)
Adjustments	-	-	-	-	-
Net Levy After Adjustments	(358,497)	(492,660)	(485,646)	(485,646)	(623,691)

Winnebago County
Budget Detail - 2005
Register of Deeds
100 - 056

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Transfer Tax	280,585	335,384	418,224	282,000	320,000	370,000	370,000	31.2%
Taxes	280,585	335,384	418,224	282,000	320,000	370,000	370,000	31.2%
Forms, Copies, Etc.	64,192	80,008	104,687	65,000	80,000	85,000	85,000	30.8%
Recording Fees	563,692	719,225	879,609	600,000	600,000	700,000	700,000	16.7%
Public Services	627,884	799,233	984,296	665,000	680,000	785,000	785,000	18.0%
Recording Fees	387	492	414	500	250	250	250	-50.0%
Interfund Revenues	387	492	414	500	250	250	250	-50.0%
Material Sales	605	290	0	0	0	0	0	NA
Other Miscellaneous Revenues	0	50	12	0	0	0	0	NA
Miscellaneous Revenues	605	340	12	0	0	0	0	NA
TOTAL REVENUES	909,461	1,135,448	1,402,945	947,500	1,000,250	1,155,250	1,155,250	21.9%
Regular Pay	221,222	245,213	266,494	277,664	290,643	290,643	290,643	4.7%
Overtime	8,556	5,446	10,760	8,436	2,900	2,900	2,900	-65.6%
Wages	229,778	250,659	277,253	286,100	293,543	293,543	293,543	2.6%
Fringe Benefits	67,430	103,537	118,262	128,107	130,293	130,293	130,293	1.7%
Fringes	67,430	103,537	118,262	128,107	130,293	130,293	130,293	1.7%
Total Labor Costs	297,209	354,196	395,516	414,207	423,836	423,836	423,836	2.3%
Registration & Tuition	391	260	235	500	500	500	500	0.0%
Automobile Allowance	635	417	319	700	700	700	700	0.0%
Meals	21	45	30	88	60	60	60	-31.8%
Lodging	381	198	124	430	430	430	430	0.0%
Other Travel Exp	102	100	109	0	0	0	0	NA
Travel	1,531	1,019	817	1,718	1,690	1,690	1,690	-1.6%
Other Equipment	0	0	0	0	59,845	59,845	59,845	NA
Capital	0	0	0	0	59,845	59,845	59,845	NA
Office Expenses								
Office Supplies	4,103	2,910	2,777	3,500	3,500	3,000	3,000	-14.3%
Stationery and Forms	2,016	1,979	1,661	2,500	2,500	2,500	2,500	0.0%
Printing Supplies	1,839	1,966	742	2,300	3,000	3,000	3,000	30.4%

Winnebago County
Budget Detail - 2005
Register of Deeds
100 - 056

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Print & Duplicate	0	1,379	1,173	2,200	2,200	1,800	1,800	-18.2%
Postage and Box Rent	43	39	40	50	50	50	50	0.0%
Maps and Prints	1,532	0	0	0	0	0	0	NA
Computer Supplies	382	982	178	1,000	1,000	1,000	1,000	0.0%
Computer Software	169	450	0	600	500	500	500	-16.7%
Membership Dues	0	0	0	130	180	180	180	38.5%
Operating Expenses								
Telephone	1,878	2,227	1,986	2,200	2,200	2,200	2,200	0.0%
Small Equipment	2,256	250	958	800	800	800	800	0.0%
Contractual Services								
Equipment Repairs	25,761	12,328	7,679	8,215	8,831	8,831	8,831	7.5%
Microfilming Services	772	954	846	1,000	1,000	1,000	1,000	0.0%
Insurance								
Prop & Liab Insurance	75	30	0	0	0	0	0	NA
Operating Licenses & Fees	100	40	0	100	100	100	100	0.0%
Other Sundry & Fixed Charges								
Other Miscellaneous	30	0	7	0	0	0	0	NA
Interfund Expenses								
Printing Supplies	631	558	544	750	0	0	0	0.0%
Print & Duplicate	265	424	1,120	2,350	3,000	3,000	3,000	27.7%
Postage and Box Rent	13,031	16,157	19,560	16,000	16,000	16,000	16,000	0.0%
Equipment Repairs	2,916	2,364	2,400	924	858	858	858	-7.1%
Microfilming Services	0	11	5	100	100	100	100	0.0%
Prop. & Liab. Insurance	1,267	1,235	1,176	1,210	1,269	1,269	1,269	4.9%
Other Operating Expenses	59,067	46,282	42,850	45,929	47,088	46,188	46,188	0.6%
TOTAL EXPENSES	357,807	401,497	439,183	461,854	532,459	531,559	531,559	15.1%
LEVY BEFORE ADJUSTMENTS	(551,654)	(733,951)	(963,763)	(485,646)	(467,791)	(623,691)	(623,691)	28.4%

WINNEBAGO COUNTY

CAPITAL OUTLAY - 2005

<u>Department</u>	<u>Description</u>	<u>Quant</u>	<u>Special Equip (Note)</u>	<u>Other</u>	<u>Capital Outlay</u>
Register of Deeds	Vital Records Imaging System	1	59,845		59,845

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

PLANNING

Department: 100-066 to 069 Fund: General Fund
2005 BUDGET NARRATIVE

DEPARTMENT HEAD: Jerry Bougie
LOCATION: Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54903

TELEPHONE: 236-4839

MISSION STATEMENT:

To provide 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.

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.

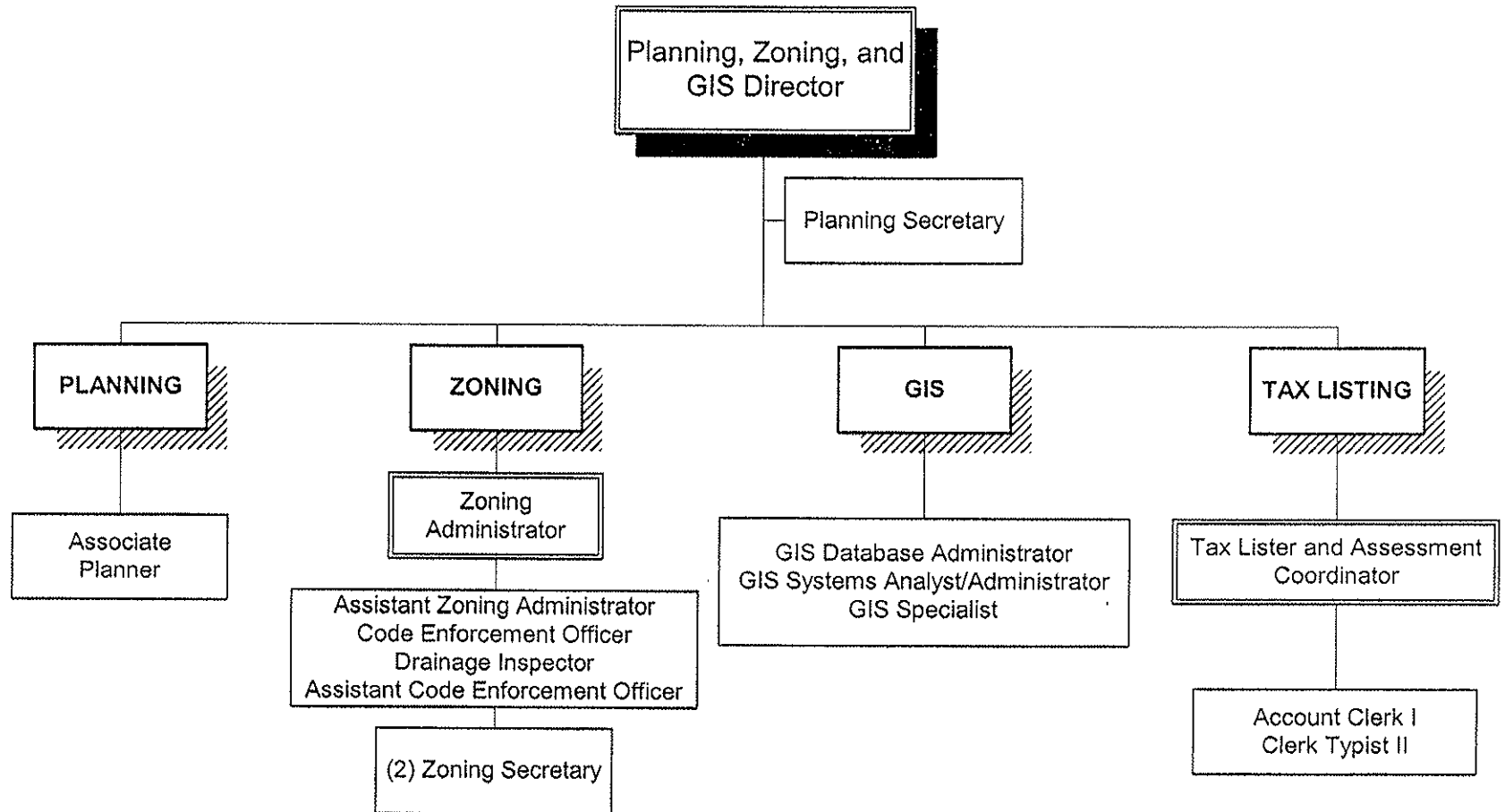
GEOGRAPHIC INFORMATION SYSTEM (GIS) To maintain the GIS database and provide data to all users.

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 Metro Marketing, Fox River Valley Marketing Group and other combined marketing efforts through the use of public relations, advertising, and other marketing tools.

ECONOMIC DEVELOPMENT Develop industrial parks in local communities to increase the tax base and create job opportunities through the Revolving Loan Fund and Per Capita Funding Programs.

PLANNING AND ZONING



PLANNING

Department: 100-066 to 069 Fund: General Fund
2005 BUDGET NARRATIVE

DEPARTMENT HEAD:

Jerry Bougie

Telephone: 236-4839

LOCATION:

Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54901

2004 ACCOMPLISHMENTS:

Planning

1. Completed County Comprehensive Plan in collaboration with local communities and the public and guided plan to adoption at the County Board.
2. Completed annual phase for Maintenance of Government Corners and GPS program.
3. Participated in completion of All-hazards Mitigation Study with Emergency Government.
4. Participated and coordinated with Industrial Development Board regarding countywide economic development programs and projects (i.e. Revolving Loan Fund, Per Capita Funding Program, promotion programs).

GIS

1. Completed the implementation of the web-site Parcel Profiler for townships and a Voter Information Site for searching GIS layers and databases.
2. Completed the development of a web based Metadata Site extension within the GIS/Maps browser that exists on the Winnebago County home page.
3. Completed the setup of a system to monitor activities, accomplishments, and expenditures for Land Record Modernization grants.

Zoning

1. Performed flood damage assessments on property as required by FEMA in order to determine % loss of value.
2. Continued County participation in Community Rating System whereby County residents in unincorporated areas are able to receive a reduction in flood insurance premiums.

Property Lister

1. Completed work-rolls for all (18) municipalities by March 1, 2004, being one week earlier than 2003 workrolls, which were four months earlier than 2002 work-rolls.

2. Continued to review tax system for problems and collaborated with software vendor for resolutions to problematic issues, including significant program reviews and testing on vendor tax system update.
3. Integrated a program for electronic downloading and uploading of the assessment rolls into annual municipal functions.
4. Updated parcel information in tax system on a daily basis, providing current information for all users including county internet site.

2005 GOALS & OBJECTIVES:

Planning

1. Participate with the Winnebago County Industrial Development Board on countywide economic development programs and projects that will increase the tax base and create jobs.
2. Write/revise County Land use ordinances based on adopted County Plan.
3. Lead the County in the comprehensive rewrite of the County Zoning Ordinance.
4. Complete 2005 Maintenance of Government Corners and GPS program.

GIS

1. Scan the historical aerial photo contact prints and make them available on the GIS web-site viewer.
2. Add additional metadata sets to the Metadata Site extension for the County WINGS GIS layers.
3. Compile and print the updated Official County Road Map of Winnebago County.

Zoning

1. Assist in Revision/Rewrite of County Subdivision and Zoning Ordinances based on County Comprehensive Plan policies.
2. Adopt new shoreland and floodplain requirements as required by the DNR.
3. Provide assistance to local governments and public regarding County Subdivision, Zoning, and Sanitary permitting requirements.

Property Lister

1. To meet and exceed State requirement dates for workroll completion.
2. To continue tax system updates and collaborate with vendor for review and adjustments of electronic filing of assessment rolls.
3. Serve local municipalities efficiently regarding annual property tax process.

PLANNING & ZONING

2005 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 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):

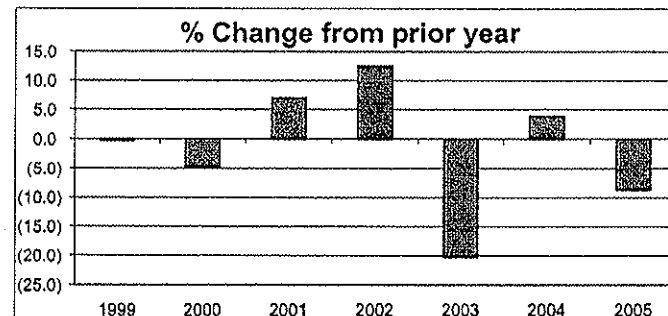
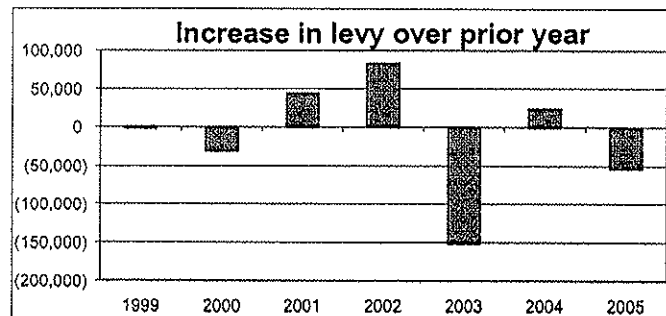
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Full Time	14	16	16	16	16	16	16	16	16	16
Part Time	1	1	0	0	0	0	0	0	0	0
Total	15	17	16	16	16	16	16	16	16	16

A vacated Assistant Planner position is being replaced with a full-time Associate Planner. It was no longer necessary to have a person at that level. Ongoing projects do not need supervisory skills, but more planning skills. Net savings from this change are \$58,812.

An Assistant Code Enforcement Officer is being replaced with an Assistant Zoning Administrator because of a shift in services. This will have a net cost of \$7,229.

A Clerk Typist II position in the Tax Lister department has been filled on a part-time basis to see if service levels can be maintained. It is being left on the table of organization as full-time to see how this works for a year. Net savings from this change are \$12,928.

COUNTY LEVY PLANNING DEPT (EXCLUDING TAX LISTER): The tax levy for 2005 is \$566,714, a decrease of \$53,985 or 8.7% below 2004.

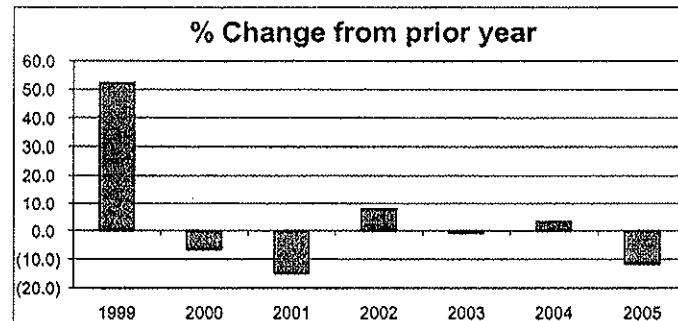
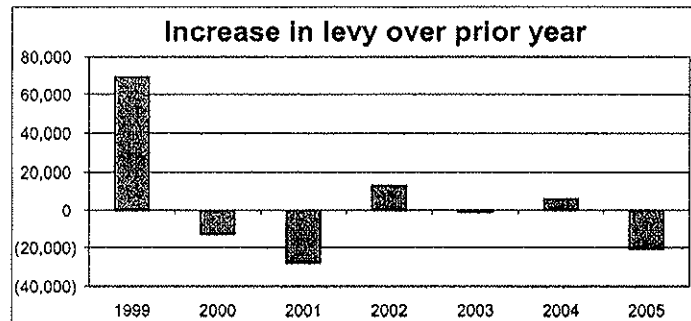


SIGNIFICANT CHANGES:

Overall, the Planning and Zoning Department tax levy is down 8.7% for a couple of reasons: The most significant of them relates to increases in fee revenue. Fees are being increased in an effort to cover more of the costs of providing the services. Details for other individual accounts follow below:

The wages and fringes increased by \$76,369 or 9.6% because the department director position was only funded through six months of 2004. This increase has been more than offset by an increase in permit fees (\$61,245) due to permit fee increases and an increase in public charges (\$20,350) and an increase in the transfer from the Land Records Modernization department (\$40,000) and a reduction in capital outlay (\$15,000). The reduction in capital outlay was due to a vehicle purchase in 2004 and none needed in 2005.

LEVY FOR TAX LISTER: The tax levy for this function is \$157,764, a decrease of \$20,500 or 11.5% from 2004. 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:

The wages and fringes have gone down about \$9,164 for 2005. This reduction is the result of filling a vacancy in a full-time position with a part-time person. We will attempt to perform the function with less staffing in 2005. There would also be some increase in total regular pay associated with regularly scheduled pay increases. The net of the two is a savings of \$9,164.

FUND BALANCE – TAX LISTER: The fund balance projection is as follows:

	Tax Lister 069
Beginning fund balance 1/1/2005 Projected	76,652
Revenue budget 2005	158,364
Expense budget 2005	(158,364)
Budgeted ending fund balance 12/31/2005	76,652

Financial Summary
Planning (Excludes Tax Lister)

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	197,992	327,579	341,695	341,695	458,195
Labor	422,914	829,900	792,827	792,827	869,196
Travel	5,151	7,764	9,580	9,580	9,860
Capital	15,000	15,000	15,000	15,000	-
Other Expenditures	52,516	123,679	144,987	144,987	145,853
Total Expenditures	495,581	976,343	962,394	962,394	1,024,909
Levy Before Adjustments	297,589	648,764	620,699	620,699	566,714
Adjustments					
Net Levy After Adjustments	297,589	648,764	620,699	620,699	566,714

Winnebago County
Budget Detail - 2005
Planning (Excludes Tax Lister)
ALL

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Grants	(550)	0	43,537	0	0	0	0	NA
WIC Grant	9,394	0	0	0	0	0	0	NA
Wisconsin Fund	20,723	8,951	15,421	17,000	11,500	11,500	11,500	-32.4%
Intergovernmental	29,567	8,951	58,958	17,000	11,500	11,500	11,500	-32.4%
Zoning Permits	65,515	70,560	88,990	87,000	91,000	100,920	100,920	16.0%
Sanitation Permits	44,860	51,830	78,270	73,000	79,000	84,375	84,375	15.6%
Storm Water Permits	0	0	10,500	6,000	25,000	41,950	41,950	599.2%
Licenses & Permits	110,375	122,390	177,760	166,000	195,000	227,245	227,245	36.9%
County Fines	300	500	778	500	500	500	500	0.0%
Fines & Forfeitures	300	500	778	500	500	500	500	0.0%
Forms, Copies, Etc.	12,632	27,328	37,608	41,225	44,000	52,000	52,000	26.1%
Zoning Fees	42,516	66,917	66,111	82,075	82,820	91,650	91,650	11.7%
Public Services	55,148	94,245	103,718	123,300	126,820	143,650	143,650	16.5%
Zoning Permits	75	0	0	0	0	0	0	NA
Forms, Copies, Etc.	0	0	431	0	0	0	0	NA
D.P. Services	6,888	7,260	3,504	3,895	4,300	4,300	4,300	10.4%
Interfund Revenues	6,963	7,260	3,935	3,895	4,300	4,300	4,300	10.4%
Other Transfers In	100,000	0	50,000	31,000	31,000	71,000	71,000	129.0%
Other Operating Transfers	100,000	0	50,000	31,000	31,000	71,000	71,000	129.0%
TOTAL REVENUES	302,352	233,346	395,149	341,695	369,120	458,195	458,195	34.1%
Regular Pay	529,446	556,268	586,275	567,386	624,088	624,088	624,088	10.0%
Overtime	3,103	1,927	1,157	3,976	3,806	3,806	3,806	-4.3%
Witness Expense	32	0	(32)	0	0	0	0	NA
Wages	532,580	558,195	587,400	571,362	627,894	627,894	627,894	9.9%
Fringe Benefits	161,864	194,905	214,571	221,465	241,302	241,302	241,302	9.0%
Fringes	161,864	194,905	214,571	221,465	241,302	241,302	241,302	9.0%
Total Labor Costs	694,444	753,100	801,971	792,827	869,196	869,196	869,196	9.6%
Registration & Tuition	2,755	2,621	3,461	3,190	3,590	3,590	3,590	12.5%
Automobile Allowance	949	1,971	1,254	1,075	1,215	1,215	1,215	13.0%
Vehicle Lease	0	0	90	1,080	1,080	1,080	1,080	0.0%
Commercial Travel	821	0	1,036	1,000	700	700	700	-30.0%

Winnebago County
Budget Detail - 2005
Planning (Excludes Tax Lister)
ALL

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Meals	685	348	497	675	725	725	725	7.4%
Lodging	2,776	769	1,906	2,460	2,450	2,450	2,450	-0.4%
Other Travel Exp	182	362	106	100	100	100	100	0.0%
Travel	8,167	6,069	8,350	9,580	9,860	9,860	9,860	2.9%
Other Equipment	0	18,522	0	15,000	0	0	0	0.0%
Capital	0	18,522	0	15,000	0	0	0	0.0%
Office Expenses								
Office Supplies	1,966	1,487	1,336	2,050	1,850	1,850	1,850	-9.8%
Stationery and Forms	125	271	133	325	325	325	325	0.0%
Printing Supplies	0	0	98	125	725	725	725	480.0%
Print & Duplicate	21	3,573	104	3,400	3,400	3,400	3,400	0.0%
Postage and Box Rent	179	14	8	100	100	100	100	0.0%
Computer Supplies	4,040	4,196	3,316	4,200	3,700	3,700	3,700	-11.9%
Computer Software	421	481	400	540	500	500	500	-7.4%
Subscriptions	710	402	625	725	675	675	675	-6.9%
Membership Dues	1,694	871	1,116	1,375	1,400	1,400	1,400	1.8%
Publish Legal Notices	15,341	17,719	8,376	11,900	10,300	10,300	10,300	-13.4%
Photo Processing	85	37	30	50	25	25	25	-50.0%
Operating Expenses								
Telephone	3,536	3,611	3,060	4,000	3,700	3,700	3,700	-7.5%
Food	65	116	149	150	125	125	125	-16.7%
Small Equipment	2,790	1,763	2,537	950	950	950	950	0.0%
Legal Fees	204	(60)	463	500	500	500	500	0.0%
Other Operating Supplies	6	6	7	50	50	50	50	0.0%
Meals-Other	0	0	25	0	0	0	0	NA
Lodging-Other	0	0	89	0	0	0	0	NA
Repairs & Maintenance								
Maintenance - Grounds	138	44	15	100	75	75	75	-25.0%
Maintenance Supplies								
Lubricants	3	15	0	0	0	0	0	NA
Contractual Services								
Medical and Dental	0	119	0	0	0	0	0	NA
Vehicle Repairs	359	310	0	200	400	400	400	100.0%
Equipment Repairs	2,765	1,470	1,773	1,600	1,665	1,665	1,665	4.1%
Transcription Services	1,465	3,471	2,721	3,000	3,000	3,000	3,000	0.0%
Data Processing	28,948	24,899	19,529	20,170	20,000	20,000	20,000	-0.8%
Professional Service	51,997	48,626	70,569	39,278	39,278	39,278	39,278	0.0%
Microfilming Services	278	0	0	0	0	0	0	NA
Other Contract Serv.	5,928	3,478	0	0	0	0	0	NA
Enforcement Services	0	0	0	0	10,000	10,000	10,000	NA

Winnebago County
Budget Detail - 2005
Planning (Excludes Tax Lister)
ALL

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Insurance								
Operating Licenses & Fees	255	200	165	255	410	410	410	60.8%
Other Sundry & Fixed Charges								
Operating Grants	25,469	8,951	15,421	17,000	11,500	11,500	11,500	-32.4%
Cost Allocations								
Microfilm Services	0	0	20	50	0	0	0	0.0%
Interfund Expenses								
Printing Supplies	926	989	692	850	0	0	0	0.0%
Print & Duplicate	834	1,828	1,519	3,750	2,950	2,950	2,950	-21.3%
Postage and Box Rent	5,752	6,025	6,254	5,850	5,850	5,850	5,850	0.0%
Motor Fuel	1,281	1,790	1,287	1,000	1,000	1,000	1,000	0.0%
Vehicle Repairs	0	102	1,337	500	600	600	600	20.0%
Equipment Repairs	3,384	2,220	2,280	1,386	1,320	1,320	1,320	-4.8%
Data Processing	1,860	2,604	0	0	0	0	0	NA
Microfilming Services	9,714	8,603	8,148	8,000	8,000	8,000	8,000	0.0%
Other Contract Services	0	5,892	6,602	7,000	7,000	7,000	7,000	0.0%
Prop. & Liab. Insurance	4,482	6,001	4,548	4,558	4,480	4,480	4,480	-1.7%
Other Operating Expenses	<u>177,020</u>	<u>162,121</u>	<u>164,750</u>	<u>144,987</u>	<u>145,853</u>	<u>145,853</u>	<u>145,853</u>	<u>0.6%</u>
TOTAL EXPENSES	<u>879,632</u>	<u>939,812</u>	<u>975,072</u>	<u>962,394</u>	<u>1,024,909</u>	<u>1,024,909</u>	<u>1,024,909</u>	<u>6.5%</u>
LEVY BEFORE ADJUSTMENTS	<u>577,279</u>	<u>706,466</u>	<u>579,922</u>	<u>620,699</u>	<u>655,789</u>	<u>566,714</u>	<u>566,714</u>	<u>-8.7%</u>

Financial Summary
Tax Lister

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	786	750	600	600	600
Labor	64,404	130,044	148,164	148,164	136,828
Travel	-	600	600	600	600
Capital	-	-	-	-	-
Other Expenditures	10,108	20,600	30,100	30,100	20,936
Total Expenditures	74,512	151,244	178,864	178,864	158,364
Levy Before Adjustments	73,726	150,494	178,264	178,264	157,764
Adjustments	-	-	-	-	-
Net Levy After Adjustments	73,726	150,494	178,264	178,264	157,764

Winnebago County
Budget Detail - 2005
Tax Lister
100 - 069

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Forms, Copies, Etc.	1,268	630	1,159	600	600	600	600	0.0%
Public Services	1,268	630	1,159	600	600	600	600	0.0%
TOTAL REVENUES	1,268	630	1,159	600	600	600	600	0.0%
Regular Pay	91,398	96,745	100,658	103,981	94,817	94,817	94,817	-8.8%
Overtime	236	0	0	396	221	221	221	-44.2%
Wages	91,633	96,745	100,658	104,377	95,038	95,038	95,038	-8.9%
Fringe Benefits	30,637	38,380	42,344	43,787	41,790	41,790	41,790	-4.6%
Fringes	30,637	38,380	42,344	43,787	41,790	41,790	41,790	-4.6%
Total Labor Costs	122,270	135,125	143,002	148,164	136,828	136,828	136,828	-7.7%
Registration & Tuition	0	0	0	150	150	150	150	0.0%
Automobile Allowance	0	0	0	150	150	150	150	0.0%
Meals	0	0	0	150	150	150	150	0.0%
Lodging	0	0	0	150	150	150	150	0.0%
Travel	0	0	0	600	600	600	600	0.0%
Office Expenses								
Office Supplies	8,370	9,609	954	14,000	5,000	5,000	5,000	-64.3%
Printing Supplies	0	0	0	0	600	600	600	NA
Postage and Box Rent	13	0	0	0	0	0	0	NA
Computer Software	0	0	1,746	1,700	1,700	1,700	1,700	0.0%
Membership Dues	40	40	40	40	40	40	40	0.0%
Photo Processing	0	0	2,975	0	0	0	0	NA
Operating Expenses								
Telephone	972	1,087	929	850	900	900	900	5.9%
Food	150	150	207	150	150	150	150	0.0%
Small Equipment	159	0	0	500	500	500	500	0.0%
Contractual Services								
Equipment Repairs	1,362	1,539	1,416	1,550	1,550	1,550	1,550	0.0%
Data Processing	7,375	4,350	7,458	7,625	7,625	7,625	7,625	0.0%
Other Sundry & Fixed Charges								
Other Miscellaneous	0	25	0	0	0	0	0	NA

Winnebago County
Budget Detail - 2005
Tax Lister
100 - 069

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Interfund Expenses								
Printing Supplies	486	406	454	600	0	0	0	0.0%
Print & Duplicate	1,782	0	1,513	1,700	1,700	1,700	1,700	0.0%
Postage and Box Rent	112	74	55	100	100	100	100	0.0%
Computer Supplies	0	252	336	350	200	200	200	-42.9%
Equipment Repairs	1,200	756	756	396	363	363	363	-8.3%
Data Processing	804	900	0	0	0	0	0	NA
Prop. & Liab. Insurance	560	622	624	539	508	508	508	-5.8%
Other Operating Expenses	<u>23,387</u>	<u>19,810</u>	<u>19,464</u>	<u>30,100</u>	<u>20,936</u>	<u>20,936</u>	<u>20,936</u>	<u>-30.4%</u>
TOTAL EXPENSES	<u>145,657</u>	<u>154,935</u>	<u>162,466</u>	<u>178,864</u>	<u>158,364</u>	<u>158,364</u>	<u>158,364</u>	<u>-11.5%</u>
LEVY BEFORE ADJUSTMENTS	<u>144,389</u>	<u>154,305</u>	<u>161,307</u>	<u>178,264</u>	<u>157,764</u>	<u>157,764</u>	<u>157,764</u>	<u>-11.5%</u>

PLANNING PROGRAM BUDGETS

COST CENTER NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2005 ADOPTED	2004 ADOPTED	2003 ADOPTED	2005 OVER 2004	2004 OVER 2003
PLANNING												
Planning	066	279,573	3,200	-	32,501	315,274		315,274	289,438	300,766	8.9	(3.8)
Revenues	066						-	-	-	-	N/A	N/A
Zoning	067	430,024	4,810	-	86,186	521,020		521,020	484,914	476,584	7.4	1.7
Revenues	067						361,075	(361,075)	(286,805)	(285,400)	25.9	0.5
GIS	068	159,599	1,850	-	27,166	188,615		188,615	188,042	173,689	0.3	8.3
Revenues	068						97,120	(97,120)	(54,890)	(18,500)	76.9	196.7
Tax Lister	069	136,828	600	-	20,936	158,364		158,364	178,864	172,819	(11.5)	3.5
Revenues	069						600	(600)	(600)	(600)	-	-
Grand Totals		<u>1,006,024</u>	<u>10,460</u>	<u>-</u>	<u>166,789</u>	<u>1,183,273</u>	<u>458,795</u>	<u>724,478</u>	<u>798,963</u>	<u>819,358</u>	<u>(9.3)</u>	<u>(2.5)</u>

LAND RECORDS MODERNIZATION FUND

2005 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.

FUND BALANCE: Reconciliation of the budget operating results to the fund balance is as follows:

	Land Records 081
Beginning fund balance 1/1/2005 Projected	314,116
Revenue budget 2005	199,200
Expense budget 2005	(299,067)
Tax levy 2005	-
Budgeted ending fund balance 12/31/2005	214,249

Financial Summary
Land Records Modernization

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	130,347	236,118	238,128	221,200	199,200
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	35,000
Other Expenditures	130,731	236,716	265,095	199,408	264,067
Total Expenditures	130,731	236,716	265,095	199,408	299,067
Levy Before Adjustments	384	598	26,967	(21,792)	99,867
Adjustments	(384)	(598)	(26,967)	21,792	(99,867)
Net Levy After Adjustments	-	-	-	-	-

Winnebago County
Budget Detail - 2005
Land Records Modernization
100 - 081

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Grants	104,138	41,499	44,037	22,000	0	0	0	0.0%
Intergovernmental	104,138	41,499	44,037	22,000	0	0	0	0.0%
Recording Fees	201,980	296,345	352,590	190,000	190,000	190,000	190,000	0.0%
Public Services	201,980	296,345	352,590	190,000	190,000	190,000	190,000	0.0%
Cost Share - Municipalities	0	12,000	0	0	0	0	0	NA
Intergovernmental Services	0	12,000	0	0	0	0	0	NA
Recording Fees	0	95	230	0	0	0	0	NA
Interfund Revenues	0	95	230	0	0	0	0	NA
Interest-Investments	9,187	10,070	9,323	9,200	9,200	9,200	9,200	0.0%
Interest on Investments	9,187	10,070	9,323	9,200	9,200	9,200	9,200	0.0%
TOTAL REVENUES	315,305	360,009	406,181	221,200	199,200	199,200	199,200	-9.9%
Other Equipment	9,683	6,295	0	0	35,000	35,000	35,000	NA
Capital	9,683	6,295	0	0	35,000	35,000	35,000	NA
Office Expenses								
Computer Software	795	0	0	0	0	0	0	NA
Operating Expenses								
Small Equipment	5,200	15,368	0	22,408	1,500	1,500	1,500	-93.3%
Contractual Services								
Grounds Maintenance	25,500	29,974	70,770	81,000	81,000	81,000	81,000	0.0%
Data Processing	0	45,726	41,398	45,000	45,000	45,000	45,000	0.0%
Professional Service	55,100	0	62,000	0	45,000	45,000	45,000	NA
Microfilming Services	524	0	25,509	20,000	20,000	20,000	20,000	0.0%
Other Sundry & Fixed Charges								
Operating Grants	19,092	114,143	16,039	0	0	0	0	NA
Interfund Expenses								
Prop. & Liab. Insurance	91	412	288	0	567	567	567	NA
Other Operating Transfers								
Other Transfers Out	100,000	0	50,000	31,000	31,000	71,000	71,000	129.0%
Other Operating Expenses	206,303	205,623	266,004	199,408	224,067	264,067	264,067	32.4%
TOTAL EXPENSES	215,986	211,918	266,004	199,408	259,067	299,067	299,067	50.0%
LEVY BEFORE ADJUSTMENTS	(99,319)	(148,091)	(140,176)	(21,792)	59,867	99,867	99,867	-558.3%

WINNEBAGO COUNTY

CAPITAL OUTLAY - 2005

<u>Department</u>	<u>Description</u>	<u>Quant</u>	<u>Special Equip (Note)</u>	<u>Other</u>	<u>Capital Outlay</u>
Land Records Modernization	Image Storage System Replacement	1	35,000		35,000

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

LAND & WATER CONSERVATION

Department: 100-151 to 152 Fund: General Fund
2005 BUDGET NARRATIVE

DEPARTMENT HEAD:

Thomas Davies

TELEPHONE: 232-1950

LOCATION:

James P. Coughlin Center
625 E. County Road Y, Suite 100
Oshkosh, WI 54901

727-8642

MISSION STATEMENT:

To provide a full range of professional services in the planning, design, and implementation of programs and projects that protect, restore, and sustain the natural resources of Winnebago County.

PROGRAM DESCRIPTION:

LAND MANAGEMENT PLANNING Land and water resource assessments, inventories, and management planning services provided to landowners on individual land parcels and, to units of government for site specific and county wide planning needs.

RESOURCE PLAN REVIEWS Review stormwater management, surface drainage, and erosion control plans related to commercial, industrial, and residential development projects. These services are provided in accordance with County Livestock Waste Management, Storm Water and Zoning ordinances.

DESIGN & CONSTRUCTION MANAGEMENT Design, cost estimations, layout, and construction management services for "best management" practices installed to improve and protect surface and ground water quality; prevent soil erosion; manage stormwater runoff; protect and expand woodland resources; restore and enhance wetlands and upland wildlife habitat.

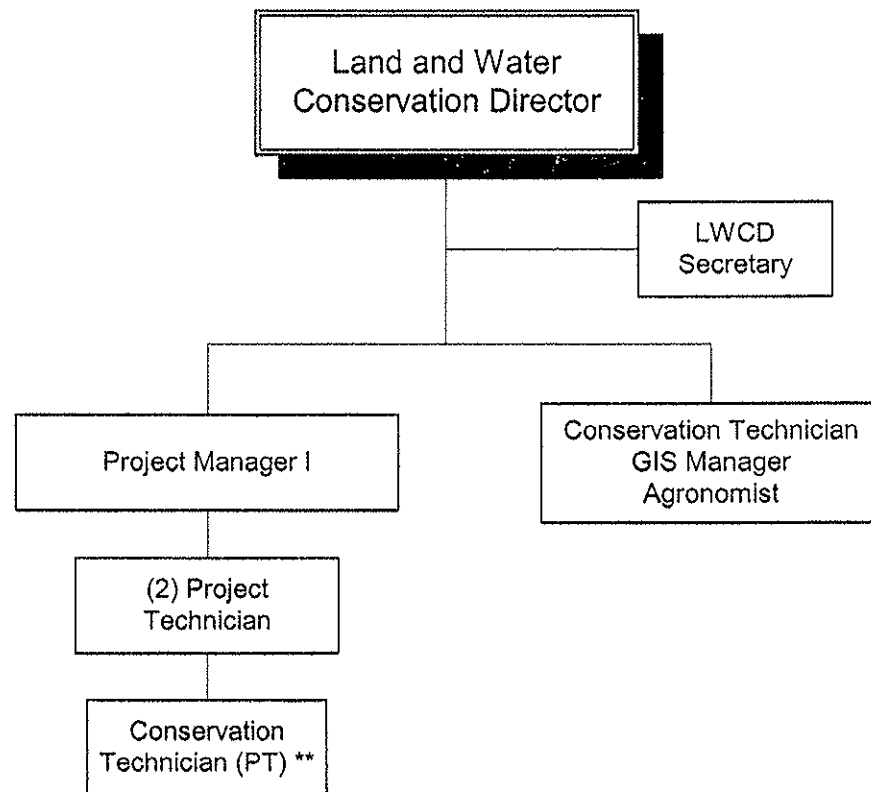
Grants Administration:

SOIL & WATER RESOURCE MANAGEMENT PROGRAM - source: Wisconsin Dept. of Agriculture, Trade & Consumer Protection. \$640,000 for staff support and cost-sharing the installation of pollution abatement and water quality protection practices throughout the county. This includes \$100,000 projected for payments to landowners participating in the USDA/Wis. Conservation Reserve Enhancement Program in 2005.

WISCONSIN PRIORITY WATERSHED PROGRAM - source: Wisconsin DNR; scheduled to provide about \$2.0 million for administration and cost share funding to landowners for pollution abatement work carried out in two Priority Watershed Projects in Winnebago County. These particular Watershed Projects are to be completed the year 2009.

COUNTY WATER QUALITY IMPROVEMENT PROGRAM - source: Winnebago County; provides \$75,000 to 100,000/yr. to cost-share installation of best management practices at critical nonpoint pollution abatement sites throughout the county that are not covered by the Wisconsin Priority Watershed Program.

LAND AND WATER CONSERVATION



** Unclassified Position

LAND & WATER CONSERVATION

Department: 100-151 to 152 Fund: General Fund
2005 BUDGET NARRATIVE

DEPARTMENT HEAD:
LOCATION:

Thomas E. Davies
Winnebago County LWCD
James P. Coughlin Center
625 E. County Road Y, Suite 100
Oshkosh, WI 54901-8131

TELEPHONE: 232-1950
or 727-8642

2004 ACCOMPLISHMENTS:

1. Technical assistance services provided on 61 separate projects involving the planning, design and construction of land and water resource improvement, restoration and protection components. These include shoreline protection and restoration, waterways and diversions, roof runoff controls, livestock waste transfer and storage facilities, barnyard runoff control systems and wetland restorations.
2. Technical assistance services were provided to 983 individuals, 20 groups, and 71 units of government.
3. 258 cost-share contracts with landowners were processed, accounting for \$265,000 in county, state and federal cost-share funds paid out for the installation of non-point pollution abatement measures throughout the county.
4. Conducted 75 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. 18 Livestock Waste Management permits were also issued to various livestock operations around the county for new or expanded facilities.
5. Secured a state grant for \$539,000 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 Conservation Reserve Enhancement Program.
6. Complete Farmland Preservation Program compliance certifications for 114 landowners, affecting 18,613 acres of cropland and providing an estimated \$100,000 in tax credits for county participants.
7. Complete the comprehensive revision to the County's Land and Water Resource Management Plan based on recommendations from the Citizens Advisory Committee and in accordance with state legislative requirements.
8. Completed field data collection for GIS generated, Comprehensive Surface Drainage Analysis project, as contracted with and for the Town of Black Wolf.

9. Improved user ease of navigation in the department web-site (www.wclwcd.org) by changing over from 'navigation buttons' to a dynamic hypertext markup language (DHTML) menu structure. Simply put, this helps the user get to where they need to go on the web-site much quicker, with an estimated 20-25% reduction in 'downloading' time.
10. Secured and administered a \$11,643 educational grant for Storm Water and Construction Site Erosion Control Practices.
Issued and administered, 120 Storm Water and Construction Site Erosion Control Ordinance (SECO) Permits, generating \$15,000 in revenue.
11. Completed State required Conservation Reserve Enhancement Program (CREP) contracts for 26 landowners, installing 130 acres of vegetated filter strips, providing state/federal payments to participants of \$400,000.
12. Completed the GIS generated City of Oshkosh Storm Water Utility credits on all eligible County properties, within the Oshkosh City Limits, affected by the storm water service charge. Saving the County with an estimated \$20,000 annually for storm water runoff reductions.
13. Coordinated the sale of 250,000 trees and related tree planting supplies to landowners in Winnebago County.
14. Coordinated, conducted and installed numerous I & E presentations and demonstration projects, including Conservation Field Days, SECO & LWMO presentations to Town Government and Industry.

2005 GOALS & OBJECTIVES:

1. Secure \$657,000 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. Receive State Land and Water Conservation Board approval of the revised Winnebago County Land and Water Resource Management Plan.
5. Complete the Comprehensive Surface Drainage Analysis project, as contracted with and for the Town of Black Wolf and receive \$12,000 payment.
6. Develop a GIS based Hydrology model as a framework for storing and accessing detailed data about surface water resources in Winnebago County, including a 'Hydro Network' that can be used to follow surface water movement through streams, rivers and lakes. This will provide our department with more accurate details as we develop technical recommendations and reports for individual landowners, groups, or units of government.
7. Complete Storm Water and Construction Site Erosion Control Education Program as provided in the Grant Request
8. Increase interdepartmental communication regarding ordinance enforcement and SECO permit issuance's to better serve the constituents of Winnebago County.
9. Install Storm Water Management Demonstration Project at the County Expo Center.

LAND & WATER CONSERVATION

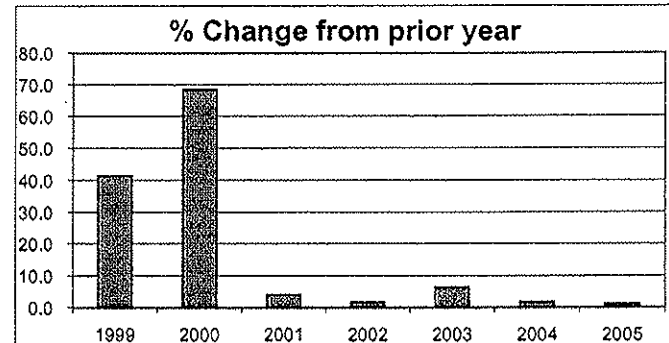
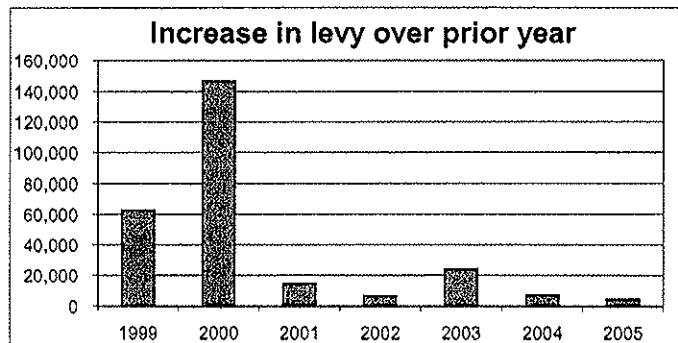
2005 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Full Time	7	8	8	8	8	8	8	8	8	8
Part Time	0	0	0	0	0	0	0	0	0	0
Total	7	8	8	8	8	8	8	8	8	8

A Project Manager position is being replaced with a Project and Construction Site Technician. This is due to a shift in State funding. The replacement position is also a lower level position on the table of organization. We leave the position on the table as full-time but only fund it half-time during 2005 to see if we can maintain adequate service levels. The result is a net savings of \$51,411.

COUNTY LEVY: The tax levy for 2005 is \$417,253, an increase of \$4,585 or 1.1% over 2004. We are using \$3,983 of reserves from the Land & Water restricted interest account to further reduce the tax levy.



SIGNIFICANT CHANGES:

There is very little levy change in this department, just \$602 after applying reserve funds of \$3,900. The reserve is an accumulated interest account which is restricted by the grant contract which generates the earnings. The funds are being applied to qualifying expenses in the 2005 budget to help reduce the levy.

Overall, labor costs are down because of a lower paying replacement position and the fact that we will only fund it on a half-time basis for 2005. Revenues will be up because of a target runoff grant we will be applying for in 2005. The operating grants expense will be up by an equal amount for use of the funds. All other revenues and expenses have been held to minimum increases. The result is very little change in the tax levy. Significant items are explained below:

REVENUES:

Grant revenue – the department will be requesting a \$300,000 Target Runoff Management Grant in 2005. The grant is for property owners to implement “best practices” water run-off programs.

Other public charges – there will be a significant increase in revenues from Storm Water Ordinance Permits and Livestock Waste Management Ordinance permits.

EXPENSES:

Operating grants – this expense will go up around \$300,000 because of the grant revenue discussed above for the “Target Runoff Management Grant program. We will be making grants to participating property owners. We are then reimbursed through the grant revenue line item above.

**Financial Summary
Land & Water Conservation**

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	21,749	423,329	459,962	492,054	688,328
Labor	261,442	493,746	493,746	493,746	446,742
Travel	2,199	3,110	3,005	3,005	3,065
Capital	-	-	-	-	-
Other Expenditures	30,301	349,043	375,879	407,971	655,774
Total Expenditures	293,942	845,899	872,630	904,722	1,105,581
Levy Before Adjustments	272,193	422,570	412,668	412,668	417,253
Adjustments					
Net Levy After Adjustments	272,193	422,570	412,668	412,668	417,253

**Winnebago County
Budget Detail - 2005
Land & Water Conservation
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Grants	338,290	379,279	627,959	456,344	654,068	654,068	654,068	43.3%
Intergovernmental	338,290	379,279	627,959	456,344	654,068	654,068	654,068	43.3%
Forms, Copies, Etc.	1	2	4	10	10	10	10	0.0%
Drainage Plan Reviews	300	450	200	500	750	750	750	50.0%
Other Public Charges	5,110	5,287	8,491	0	28,500	28,500	28,500	NA
Public Services	5,411	5,739	8,695	510	29,260	29,260	29,260	5637.3%
Conservation Services	0	500	120	15,500	0	0	0	0.0%
Interfund Revenues	0	500	120	15,500	0	0	0	0.0%
Interest-Investments	398	224	158	200	0	0	0	0.0%
Interest on Investments	398	224	158	200	0	0	0	0.0%
Rental - Equipment	1,166	916	1,095	2,500	2,000	2,000	2,000	-20.0%
Material Sales	1,874	1,776	11,175	17,000	3,000	3,000	3,000	-82.4%
Other Miscellaneous Revenues	13	0	0	0	0	0	0	NA
Miscellaneous Revenues	3,053	2,691	12,270	19,500	5,000	5,000	5,000	-74.4%
TOTAL REVENUES	347,153	388,433	649,202	492,054	688,328	688,328	688,328	39.9%
Regular Pay	316,994	328,390	340,368	352,000	319,558	319,558	319,558	-9.2%
Wages	316,994	328,390	340,368	352,000	319,558	319,558	319,558	-9.2%
Fringe Benefits	101,014	119,362	128,618	141,746	127,184	127,184	127,184	-10.3%
Fringes	101,014	119,362	128,618	141,746	127,184	127,184	127,184	-10.3%
Total Labor Costs	418,008	447,751	468,985	493,746	446,742	446,742	446,742	-9.5%
Registration & Tuition	2,364	2,040	1,129	1,400	1,500	1,500	1,500	7.1%
Automobile Allowance	178	350	434	375	325	325	325	-13.3%
Commercial Travel	276	0	0	0	0	0	0	NA
Meals	640	659	254	500	500	500	500	0.0%
Lodging	1,148	950	372	700	700	700	700	0.0%
Other Travel Exp	43	23	15	30	40	40	40	33.3%
Travel	4,648	4,023	2,204	3,005	3,065	3,065	3,065	2.0%
Other Equipment	41,290	19,725	0	0	0	0	0	NA
Capital	41,290	19,725	0	0	0	0	0	NA

**Winnebago County
Budget Detail - 2005
Land & Water Conservation
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Office Expenses								
Office Supplies	592	491	589	800	700	700	700	-12.5%
Stationery and Forms	147	171	221	275	300	300	300	9.1%
Printing Supplies	0	0	0	0	600	600	600	NA
Print & Duplicate	0	0	0	350	350	350	350	0.0%
Postage and Box Rent	173	266	222	350	300	300	300	-14.3%
Maps and Prints	0	24	0	0	0	0	0	NA
Computer Supplies	956	1,363	1,213	1,850	1,600	1,600	1,600	-13.5%
Computer Software	1,661	2,918	1,295	2,226	2,230	2,230	2,230	0.2%
Advertising	422	0	250	0	300	300	300	NA
Subscriptions	368	287	258	250	250	250	250	0.0%
Membership Dues	5,259	4,906	1,650	1,575	1,525	1,525	1,525	-3.2%
Operating Expenses								
Telephone	2,137	2,722	2,354	2,600	2,400	2,400	2,400	-7.7%
Agricultural Supplies	2,041	1,478	2,520	2,000	1,000	1,000	1,000	-50.0%
Food	158	98	39	100	150	150	150	50.0%
Small Equipment	4,346	6,071	669	1,400	900	900	900	-35.7%
Other Operating Supplies	37	83	88	50	100	100	100	100.0%
Repairs & Maintenance								
Maintenance - Equipment	527	409	223	400	300	300	300	-25.0%
Maintenance-Vehicles	584	504	447	450	350	350	350	-22.2%
Maintenance Supplies								
Motor Fuel	96	36	46	115	90	90	90	-21.7%
Utilities								
Power and Light	75	75	75	75	0	0	0	0.0%
Contractual Services								
Vehicle Repairs	1,101	1,637	80	750	700	700	700	-6.7%
Equipment Repairs	331	1,534	697	150	350	350	350	133.3%
Other Contract Serv.	18,151	22,997	38,074	20,550	20,600	20,600	20,600	0.2%
Insurance								
Prop & Liab Insurance	30	0	15	0	0	0	0	NA
Operating Licenses & Fees	40	0	20	100	0	0	0	0.0%
Other Sundry & Fixed Charges								
Operating Grants	218,551	197,475	562,120	358,000	607,700	607,700	607,700	69.7%
Spec Service Awards	78	0	0	0	0	0	0	NA
Interfund Expenses								
Printing Supplies	366	458	445	500	0	0	0	0.0%
Print & Duplicate	0	0	408	800	750	750	750	-6.3%
Postage and Box Rent	779	764	772	908	840	840	840	-7.5%
Maintenance Vehicles	0	0	0	0	480	480	480	NA
Motor Fuel	2,071	1,750	2,079	1,800	2,000	2,000	2,000	11.1%

**Winnebago County
Budget Detail - 2005
Land & Water Conservation
ALL**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Vehicle Repairs	23	17	0	125	200	200	200	60.0%
Equipment Repairs	2,436	1,020	1,104	528	462	462	462	-12.5%
Data Processing	3,120	2,904	2,904	3,200	2,900	2,900	2,900	-9.4%
Prop. & Liab. Insurance	6,533	7,106	6,792	5,294	5,197	5,197	5,197	-1.8%
Operating licenses & fees	38	93	367	400	150	150	150	-62.5%
Other Operating Expenses	273,228	259,657	628,035	407,971	655,774	655,774	655,774	60.7%
TOTAL EXPENSES	737,174	731,156	1,099,224	904,722	1,105,581	1,105,581	1,105,581	22.2%
LEVY BEFORE ADJUSTMENTS	390,022	342,723	450,022	412,668	417,253	417,253	417,253	1.1%

LAND & WATER CONSERVATION PROGRAM BUDGETS

COST CENTER NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2005 ADOPTED	2004 ADOPTED	2003 ADOPTED	2005 OVER 2004	2004 OVER 2003
LAND & WATER CONSERVATION												
Land & Water Conservation Revenues	0000	307,580	360	-	109,774	417,714	34,260	417,714 (34,260)	549,472 (160,510)	419,141 (28,000)	(24.0) (78.7)	31.1 473.3
SWRM Revenues	7127	-	1,485	-	60,000	61,485	66,800	61,485 (66,800)	61,235 (60,000)	101,825 (100,000)	0.4 11.3	(39.9) (40.0)
CREP Grant Revenues	7128	-	-	-	-	-	-	-	45,000 (45,000)	100,000 (200,000)	N/A N/A	N/A N/A
Wild Life Claims Revenues	7129	-	-	-	20,000	20,000	20,000	20,000 (20,000)	20,000 (20,000)	20,000 (20,000)	0.0 0.0	0.0 0.0
TRM Grant Revenues	7132	-	-	-	300,000	300,000	300,000	300,000 (300,000)	-	200,000 (100,000)	N/A N/A	N/A N/A
WATERSHED												
ARD - Local Revenues	7125	-	-	-	-	-	-	-	134,056 (113,300)	128,312 (114,400)	(100.0) (100.0)	4.5 (1.0)
ARD - Nonpoint Revenues	7126	-	-	-	-	-	-	-	10,000 (10,000)	50,000 (50,000)	(100.0) (100.0)	(80.0) (80.0)
FDL - Local Revenues	7130	69,581	610	-	4,150	74,341	54,784	74,341 (54,784)	29,980 (29,122)	29,354 (30,000)	148.0 88.1	2.1 (2.9)
FDL - Nonpoint Revenues	7140	-	-	-	75,000	75,000	75,000	75,000 (75,000)	75,000 (75,000)	75,000 (75,000)	0.0 0.0	0.0 0.0
PWR - Local Revenues	7131	69,581	610	-	4,150	74,341	54,784	74,341 (54,784)	29,979 (29,122)	29,353 (30,000)	148.0 88.1	2.1 (2.9)
PWR - Nonpoint Revenues	7141	-	-	-	75,000	75,000	75,000	75,000 (75,000)	75,000 (75,000)	75,000 (75,000)	0.0 0.0	0.0 0.0
Grand Totals		<u>446,742</u>	<u>3,065</u>	<u>-</u>	<u>648,074</u>	<u>1,097,881</u>	<u>680,628</u>	<u>417,253</u>	<u>412,668</u>	<u>405,585</u>	<u>1.1</u>	<u>1.7</u>

SUMMARY BY DIVISION

NON-DIVISIONAL BUDGETS	<u>Expenses</u>	<u>Revenues</u>	<u>Adjustments</u>	<u>Levy</u>
County Board	\$ 287,370	\$ 550	\$ -	\$ 286,820
Scholarship Program	9,000	11,000	2,000	-
Unclassified	<u>2,831,655</u>	<u>5,120,950</u>	<u>(2,010,983)</u>	<u>(4,300,278)</u>
	<u>\$ 3,128,025</u>	<u>\$ 5,132,500</u>	<u>\$ (2,008,983)</u>	<u>\$ (4,013,458)</u>

*Libraries
other*

Libraries

1,900,886

*Labor reductions (384,000)
 Delay mgt CMA (128,000)
 AF reserves (1,500,000)
 Late adj. Tax 5,000
 LWIS funds < 3,983

 2,010,983*

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COUNTY BOARD

Department: 100-001 Fund: General Fund
2005 BUDGET NARRATIVE

DEPARTMENT HEAD:
LOCATION:

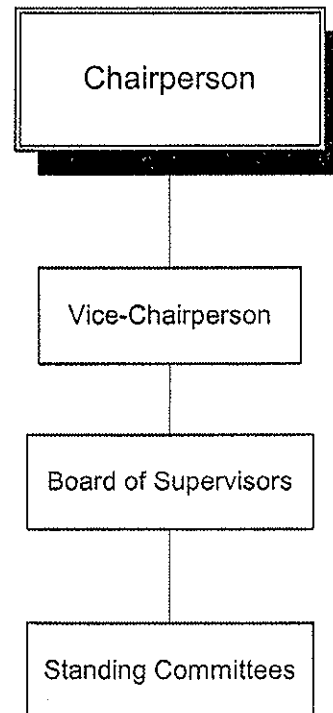
David Albrecht
Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54903

TELEPHONE: 236-4891

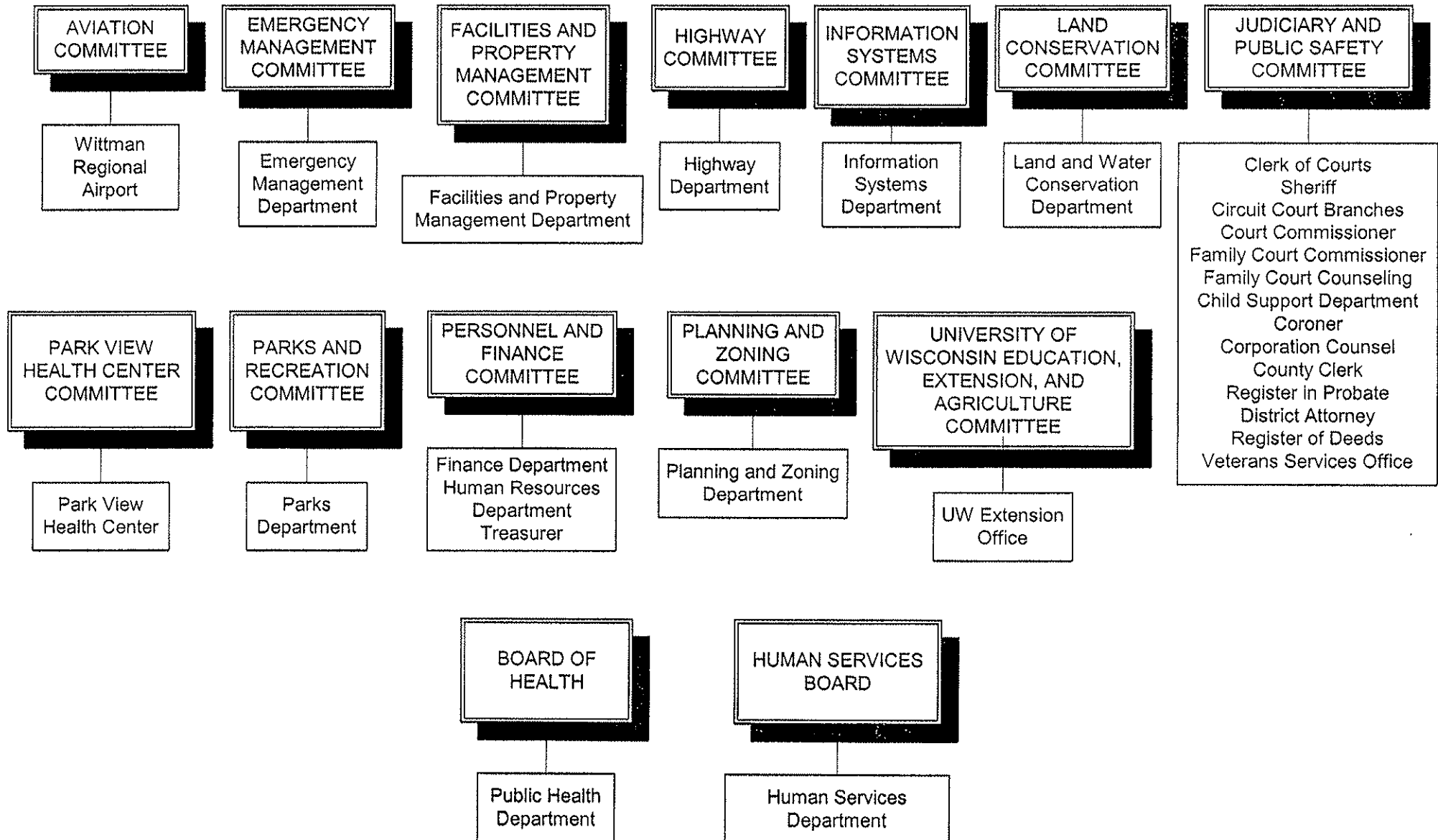
MISSION STATEMENT:

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
2005 BUDGET NARRATIVE

DEPARTMENT HEAD:
LOCATION:

David Albrecht
Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54903

TELEPHONE: 236-4766

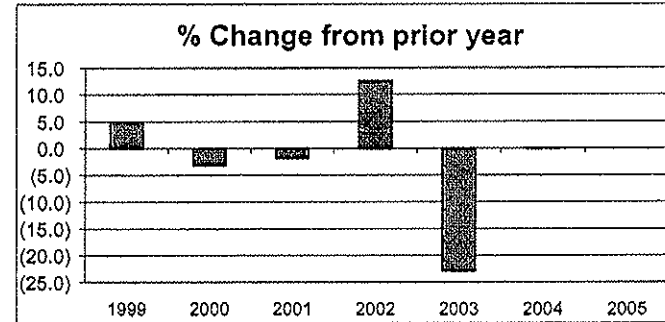
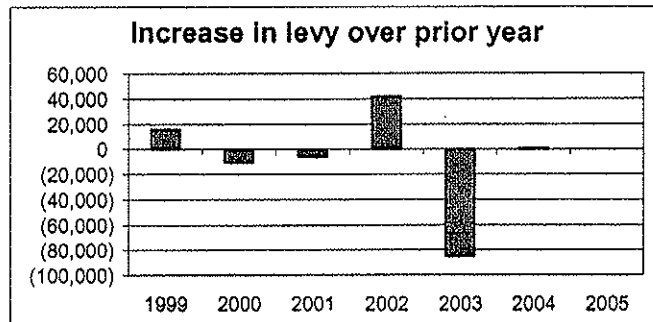
2004 ACCOMPLISHMENTS:

1. Approved the sale of \$3,430,000 General Obligation Refunding Bonds for the purpose of refunding 1997 notes maturing in 2005 through 2007 for the purpose of achieving debt service cost savings and restructuring the county's debt.
2. Authorized the borrowing of \$5,080,000 for the purpose of paying the cost of the State Trust Fund Loan outstanding obligation for the purpose of achieving debt service cost savings for county citizens.
3. Authorized the continued operation of Park View Health Center as a county-owned and operated facility.
4. Authorized the application to expand the Brown County Foreign Trade Zone to Wittman Regional Airport.
5. Authorized the spending of \$2.6 Million for the reconstruction of County Trunk Highway "E" and related borrowing.

COUNTY BOARD

2005 BUDGET NARRATIVE HIGHLIGHTS

COUNTY LEVY: The 2005 tax levy is \$286,820, a decrease of \$39 from 2004.



SIGNIFICANT CHANGES:

The tax levy for County Board is virtually unchanged from 2004. The primary reason is that increases in some accounts have been offset by a decrease in the Professional Services line item where we had \$14,200 budgeted in 2004. The 2004 budgeted included funds related to the Park View Intergovernmental Transfer Program. We are not anticipating making any payments to WCA in 2005 related to this.

Labor costs are remaining flat. This was attainable because we are budgeting more in line with past history. Travel costs are up for the same reason.

The combination of these things helped us maintain a flat tax levy for County Board.

See the roll forward schedule for the Scholarship Fund to the right:

	Scholarship Program 002
Beginning fund balance 1/1/2005 Projected	30,714
Revenue budget 2005	11,000
Expense budget 2005	(9,000)
Tax levy 2005	-
Budgeted ending fund balance 12/31/2005	<u>32,714</u>

**Financial Summary
County Board**

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	225	575	500	500	550
Labor	84,626	157,160	175,855	175,855	175,260
Travel	31,073	56,072	59,000	59,000	66,900
Capital	-	-	-	-	-
Other Expenditures	27,940	37,076	59,204	52,504	45,210
Total Expenditures	143,639	250,308	294,059	287,359	287,370
Levy Before Adjustments	143,414	249,733	293,559	286,859	286,820
Adjustments	-	-	-	-	-
Net Levy After Adjustments	143,414	249,733	293,559	286,859	286,820

**Winnebago County
Budget Detail - 2005
County Board
100 - 001**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Reimbursed Costs	1,152	142	0	0	0	0	0	NA
Public Services	1,152	142	0	0	0	0	0	NA
Material Sales	0	574	563	500	550	550	550	10.0%
Miscellaneous Revenues	0	574	563	500	550	550	550	10.0%
TOTAL REVENUES	1,152	715	563	500	550	550	550	10.0%
Elected Officials	133,405	134,335	130,880	138,000	135,000	135,000	135,000	-2.2%
Citizen Board Per Diem	26,380	26,511	27,200	26,000	27,000	27,000	27,000	3.8%
Other Per Diem	0	300	0	300	300	300	300	0.0%
Wages	159,785	161,146	158,080	164,300	162,300	162,300	162,300	-1.2%
Fringe Benefits	12,099	11,915	12,823	11,555	12,960	12,960	12,960	12.2%
Fringes	12,099	11,915	12,823	11,555	12,960	12,960	12,960	12.2%
Total Labor Costs	171,884	173,061	170,903	175,855	175,260	175,260	175,260	-0.3%
Registration & Tuition	12,684	10,701	13,520	10,000	13,000	13,000	13,000	30.0%
Automobile Allowance	28,121	30,165	31,163	28,000	31,000	31,000	31,000	10.7%
Vehicle Lease	978	1,124	781	0	1,000	1,000	1,000	NA
Commercial Travel	2,624	2,531	2,931	3,000	2,900	2,900	2,900	-3.3%
Meals	2,894	3,983	4,995	4,000	5,000	5,000	5,000	25.0%
Lodging	12,044	12,537	15,759	13,000	13,000	13,000	13,000	0.0%
Other Travel Exp	606	1,307	894	1,000	1,000	1,000	1,000	0.0%
Travel	59,951	62,347	70,042	59,000	66,900	66,900	66,900	13.4%
Office Expenses								
Office Supplies	29	399	307	500	400	400	400	-20.0%
Stationery and Forms	0	112	222	100	200	200	200	100.0%
Print & Duplicate	9,709	6,476	5,426	1,000	5,500	5,500	5,500	450.0%
Postage and Box Rent	2	0	0	0	0	0	0	NA
Computer Software	0	0	0	0	250	250	250	NA
Advertising	838	720	340	700	400	400	400	-42.9%
Subscriptions	2,046	859	836	1,000	1,400	1,400	1,400	40.0%
Membership Dues	20,099	20,459	20,889	22,000	21,000	21,000	21,000	-4.5%
Publish Legal Notices	22,349	17,098	22,124	15,000	16,300	16,300	16,300	8.7%
Photo Processing	75	150	0	100	100	100	100	0.0%
Operating Expenses								
Telephone	1,263	1,919	945	1,250	1,000	1,000	1,000	-20.0%
Food	1,168	(178)	(185)	0	(185)	(185)	(185)	NA
Small Equipment	2,555	0	0	0	0	0	0	NA

**Winnebago County
Budget Detail - 2005**

County Board

100 - 001

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Other Operating Supplies	2,266	2,434	627	1,300	1,300	1,300	1,300	0.0%
Automobile Allowance-Other	0	183	0	200	0	0	0	0.0%
Meals-Other	0	120	0	125	200	200	200	60.0%
Other Travel Exp-Other	9,800	0	0	0	0	0	0	NA
Lodging-Other	0	372	0	375	375	375	375	0.0%
Repairs & Maintenance								
Maintenance - Equipment	0	500	0	0	0	0	0	NA
Repair & Maintenance Supplies	201	0	213	0	0	0	0	NA
Contractual Services								
Equipment Repairs	0	192	2	0	0	0	0	NA
Professional Service	0	56	32,500	14,200	0	0	0	0.0%
Other Contract Serv.	1,649	300	120	500	150	150	150	-70.0%
Other Sundry & Fixed Charges								
Other Miscellaneous	325	0	0	0	0	0	0	NA
Interfund Expenses								
Print & Duplicate	4,844	3,183	4,355	3,600	4,400	4,400	4,400	22.2%
Postage and Box Rent	4,438	5,311	5,176	4,000	5,200	5,200	5,200	30.0%
Food	455	866	1,057	500	1,000	1,000	1,000	100.0%
Equipment Repairs	204	132	132	66	140	140	140	112.1%
Prop. & Liab. Insurance	1,248	975	1,080	988	1,080	1,080	1,080	9.3%
Personnel Services	(9,945)	(12,840)	(6,165)	(15,000)	(15,000)	(15,000)	(15,000)	0.0%
Other Operating Expenses	<u>75,614</u>	<u>49,796</u>	<u>90,000</u>	<u>52,504</u>	<u>45,210</u>	<u>45,210</u>	<u>45,210</u>	<u>-13.9%</u>
TOTAL EXPENSES	<u>307,449</u>	<u>285,204</u>	<u>330,946</u>	<u>287,359</u>	<u>287,370</u>	<u>287,370</u>	<u>287,370</u>	<u>0.0%</u>
LEVY BEFORE ADJUSTMENTS	<u>306,297</u>	<u>284,489</u>	<u>330,383</u>	<u>286,859</u>	<u>286,820</u>	<u>286,820</u>	<u>286,820</u>	<u>0.0%</u>

Financial Summary Scholarship Program

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	9,598	11,000	10,600	10,600	11,000
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	(3,598)	(2,000)	(1,600)	(1,600)	(2,000)
Adjustments	3,598	2,000	1,600	1,600	2,000
Net Levy After Adjustments	-	-	-	-	-

SCHOLARSHIP PROGRAM

2005 BUDGET NARRATIVE HIGHLIGHTS

COUNTY LEVY: The tax levy for the scholarship program is \$9,000, same as in previous years. This tax is levied through the Miscellaneous cost center and is transferred to the Scholarship Fund.

NO SIGNIFICANT CHANGES.

The Fund Balance Roll-forward Schedule follows:

	Scholarship Program 002
Beginning fund balance 1/1/2005 Projected	30,714
Revenue budget 2005	11,000
Expense budget 2005	(9,000)
Budgeted ending fund balance 12/31/2005	<u>32,714</u>

**Winnebago County
Budget Detail - 2005
Scholarship Program
100 - 002**

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Donations	1,075	645	1,081	1,000	1,000	1,000	1,000	0.0%
Public Services	1,075	645	1,081	1,000	1,000	1,000	1,000	0.0%
Interest-Investments	531	625	995	600	1,000	1,000	1,000	66.7%
Interest on Investments	531	625	995	600	1,000	1,000	1,000	66.7%
Other Transfers In	0	9,000	0	9,000	9,000	9,000	9,000	0.0%
Other Operating Transfers	0	9,000	0	9,000	9,000	9,000	9,000	0.0%
TOTAL REVENUES	1,606	10,270	2,076	10,600	11,000	11,000	11,000	3.8%
Other Sundry & Fixed Charges								
Operating Grants	5,000	8,500	7,500	9,000	9,000	9,000	9,000	0.0%
Other Operating Expenses	5,000	8,500	7,500	9,000	9,000	9,000	9,000	0.0%
TOTAL EXPENSES	5,000	8,500	7,500	9,000	9,000	9,000	9,000	0.0%
LEVY BEFORE ADJUSTMENTS	3,394	(1,770)	5,424	(1,600)	(2,000)	(2,000)	(2,000)	25.0%

MISCELLANEOUS AND UNCLASSIFIED

2005 BUDGET NARRATIVE

HIGHLIGHTS

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

DEPARTMENT STAFFING: There is no County staffing charged to this cost center.

SIGNIFICANT CHANGES:

State Shared Revenue is predicted to drop about \$200,000 or 4.8% for 2005 as we continue to see reductions of State funding. Interest on investments will drop about \$200,000 because of lower interest rates and fewer reserve funds on hand to invest. Some of the reserves have been applied for tax rate stabilization in past years resulting in less funds to invest. Also, the effect of the lower market interest rates has caught up to us. Most of our long-term investments with higher interest rates have matured and have been replaced with investments with lower yields. The result...less investment income forecast for 2005. Last year we included \$750,000 in the sale of property budget line item for the sale of the safety building. This revenue was used in 2004 to stabilize the tax rate. No such funding source is forecast for 2005. Expense will be up about \$74,000 in 2005 as a result of the library budgets. However, most of that increase is the result of funding the costs of new library facilities.

OVERALL:

With revenues being forecast down \$1.14 million partially offset by expenses being down \$190,000, the net overall impact on property taxes is that the levy will have to go up about \$950,000 to make up for this.

Financial Summary
Miscellaneous & Unclassified

Items	2004 6-Month Actual	2004 12-Month Estimate	2004 Adjusted Budget	2004 Adopted Budget	2005 Adopted Budget
Total Revenues	1,160,619	6,341,834	6,262,816	6,262,816	5,120,950
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	2,067,039	3,048,117	3,111,534	3,018,507	2,831,655
Total Expenditures	2,067,039	3,048,117	3,111,534	3,018,507	2,831,655
Levy Before Adjustments	906,420	(3,293,717)	(3,151,282)	(3,244,309)	(2,289,295)
Adjustments	(852,601)	(1,705,202)	(1,705,202)	(1,705,202)	(2,015,983)
Net Levy After Adjustments	53,819	(4,998,919)	(4,856,484)	(4,949,511)	(4,305,278)

Winnebago County
Budget Detail - 2005
Miscellaneous & Unclassified
100 - 261

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Forest Crop Tax	331	663	630	500	650	650	650	30.0%
Transfer Tax	73	0	0	0	0	0	0	NA
Retained Sales Tax	132	108	156	150	150	150	150	0.0%
Taxes	536	770	786	650	800	800	800	23.1%
State Shared Revenue	4,613,422	4,911,873	4,919,403	4,200,000	3,886,000	4,000,000	4,000,000	-4.8%
Indirect Cost	474,975	301,420	296,112	276,966	270,000	270,000	270,000	-2.5%
Intergovernmental	5,088,397	5,213,293	5,215,515	4,476,966	4,156,000	4,270,000	4,270,000	-4.6%
Other Public Charges	120	135	135	200	150	150	150	-25.0%
Public Services	120	135	135	200	150	150	150	-25.0%
Interest-Investments	1,913,680	1,037,855	678,350	1,000,000	750,000	800,000	800,000	-20.0%
Interest on Investments	1,913,680	1,037,855	678,350	1,000,000	750,000	800,000	800,000	-20.0%
Rental - Building	0	1	0	0	0	0	0	NA
Sale Of Prop & Equip	18,408	216,643	6,006	765,000	10,000	10,000	10,000	-98.7%
Other Miscellaneous Revenues	18,665	498,378	49,080	20,000	40,000	40,000	40,000	100.0%
Miscellaneous Revenues	37,073	715,022	55,086	785,000	50,000	50,000	50,000	-93.6%
Face Value of Long Term Debt	0	0	4,357,140	0	0	0	0	NA
Other Financing Sources	0	0	4,357,140	0	0	0	0	NA
Other Transfers In	98,519	97,500	0	0	0	0	0	NA
Other Operating Transfers	98,519	97,500	0	0	0	0	0	NA
TOTAL REVENUES	7,138,325	7,064,575	10,307,011	6,262,816	4,956,950	5,120,950	5,120,950	-18.2%
Fringe Benefits - Other	0	0	2,880,473	0	0	0	0	NA
Fringes	0	0	2,880,473	0	0	0	0	NA
Total Labor Costs	0	0	2,880,473	0	0	0	0	NA
Office Expenses								
Advertising	0	62	0	0	0	0	0	NA
Contractual Services								
Operating Grants	0	0	5,000	0	0	0	0	NA

Winnebago County
Budget Detail - 2005
Miscellaneous & Unclassified
100 - 261

Description	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET	% Change From 2004 Adopted to 2005 Adopted
Other Sundry & Fixed Charges								
Bad Debts Expense	45,099	20,488	58,497	50,000	50,000	50,000	50,000	0.0%
Taxes & Assessments	34,932	14,089	8,811	20,000	20,000	20,000	20,000	0.0%
Tax Refunds	15,606	16,562	20,060	14,500	15,000	15,000	15,000	3.4%
Operating Grants	2,078,239	2,067,436	2,245,293	2,313,834	2,398,236	2,400,236	2,400,236	3.7%
Other Miscellaneous	959	1,976	3,676	3,000	3,000	3,000	3,000	0.0%
Interfund Expenses								
Prop. & Liab. Insurance	7,187	7,669	7,128	8,173	8,419	8,419	8,419	3.0%
Other Uses of Funds								
Res-Contingencies	0	0	0	200,000	200,000	200,000	200,000	0.0%
Res-Salaries	0	0	0	100,000	100,000	100,000	100,000	0.0%
Other Non-Operating Expenses	0	685,693	0	0	0	0	0	NA
Other Operating Transfers								
Other Transfers Out	0	308,313	1,575,440	309,000	35,000	35,000	35,000	-88.7%
Other Operating Expenses	<u>2,182,022</u>	<u>3,122,288</u>	<u>3,923,905</u>	<u>3,018,507</u>	<u>2,829,655</u>	<u>2,831,655</u>	<u>2,831,655</u>	<u>-6.2%</u>
TOTAL EXPENSES	<u>2,182,022</u>	<u>3,122,288</u>	<u>6,804,378</u>	<u>3,018,507</u>	<u>2,829,655</u>	<u>2,831,655</u>	<u>2,831,655</u>	<u>-6.2%</u>
LEVY BEFORE ADJUSTMENTS	<u>(4,956,303)</u>	<u>(3,942,288)</u>	<u>(3,502,633)</u>	<u>(3,244,309)</u>	<u>(2,127,295)</u>	<u>(2,289,295)</u>	<u>(2,289,295)</u>	<u>-29.4%</u>

WINNEBAGO COUNTY
2005 BUDGET
SCHEDULE OF MISCELLANEOUS OPERATING GRANT PAYMENTS

6632100-261

	2003 <u>Adopted</u>	2004 <u>Budget</u>	2005 <u>Budget</u>	<u>Increase / (decrease)</u>	
				<u>Amount</u>	<u>Percent</u>
Library (See attached schedule)	\$ 1,764,874	\$ 1,826,609	\$ 1,900,886	\$ 74,277	4.07
Regional Planning Commission	218,147	210,025	220,000	9,975	4.75
Housing Authority	1,200	1,200	1,200	0	0.00
ADVOCAP	26,000	26,000	28,000	2,000	7.69
County Fair Association	50,000	50,000	50,000	0	0.00
Solid Waste Grant	97,500	97,500	97,500	0	0.00
Ambulance Service	2,500	2,500	2,650	150	6.00
Industrial Development Board Grant	100,000	100,000	100,000	0	0.00
Total	\$ <u>2,260,221</u>	\$ <u>2,313,834</u>	\$ <u>2,400,236</u>	\$ 86,402	3.73

*PA
3/05*

\$2839

COUNTY LIBRARY LEVY REQUEST
COMPARATIVE DATA
LEVY ANALYSIS

	2004 Net Library Budget	Percent of County Users/Usage	2003 Library Request/ Allocation	2004 Library Request/ Allocation	2005 Library Request/ Allocation	Change 2004 over / (under) 2003	
						Amount	Percent
Operating:							
Menasha	\$ 1,095,404	24.73% *	\$ 295,028	\$ 306,233	\$ 270,893	\$ (35,340)	(11.54)
Neenah	1,638,000	32.23% *	466,945	499,828	527,927	28,099	5.62
Omro	138,305	37.75%	44,404	49,627	52,210	2,583	5.20
Oshkosh	3,069,428	22.63% *	679,741	683,712	694,612	10,900	1.59
Winneconne	146,960	59.17% *	65,311	77,697	86,956	9,259	11.92
Total operating	<u>6,088,097</u>		<u>1,551,429</u>	<u>1,617,097</u>	<u>1,632,598</u>	<u>15,501</u>	<u>0.96</u>
Facilities:							
Menasha	224,411	24.73% *	0	0	55,497	55,497	100.00
Neenah	286,304	32.23% *	88,926	91,131	92,276	1,145	1.26
Omro	6,031	37.75%	1,970	2,133	2,276	143	6.70
Oshkosh	433,031	22.63% *	99,207	96,349	97,995	1,646	1.71
Winneconne	34,214	59.17% *	18,342	19,899	20,244	345	1.73
Total operating	<u>983,991</u>		<u>208,445</u>	<u>209,512</u>	<u>268,288</u>	<u>58,776</u>	<u>28.05</u>
Special Project Grant (Note below)			<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
Totals	\$ <u>7,072,088</u>		\$ <u>1,764,874</u>	\$ <u>1,826,609</u>	\$ <u>1,900,886</u>	\$ <u>74,277</u>	<u>4.07</u>

Note: A special grant for \$5,000 is being requested to pay for an audit of borrower registration records which is to be done at least once every 5 years.

2005 Net Library Budget - the 2005 library tax levy is based on the 2004 budget. The formula is always based on the past year budget because the municipalities do not prepare their library budgets for the next year until after the County has completed it's budget process.

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

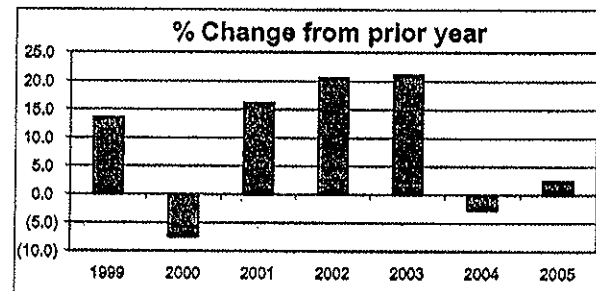
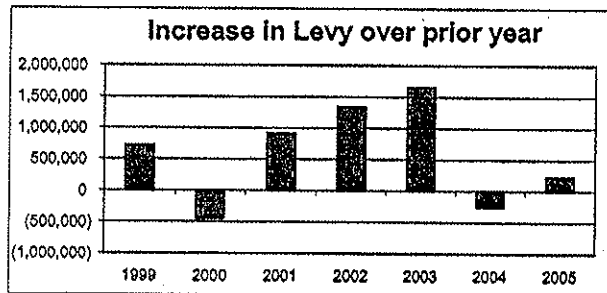
* Percent of actual circulation

DEBT SERVICE

2005 BUDGET NARRATIVE HIGHLIGHTS

2005 BUDGET DETAIL:

The 2005 net levy supported debt service is \$9,451,442, an increase of \$228,763 or 2.5% over 2004. There will be no borrowing for new projects in 2004 so this helped stabilize the debt service tax rate for 2005.



Some of the debt related events that occurred in 2004 include the following:

Borrowing transactions during 2004:

Month	Description	Amount	Net Present Value of Savings
February	Refunded 1997 Notes	\$ 3,430,000	\$ 176,044
April	Refunded 2003 State Trust Fund Loan	\$ 5,080,000	\$ 537,254

INDEBTEDNESS LIMITATIONS:

Total estimated outstanding debt is projected to be \$62,885,000 at the end of 2004. This is well below our debt limit of over \$494 million.

OUTSTANDING INDEBTEDNESS AND REPAYMENT:

Amounts of outstanding debt along with schedules of principal and interest due by year are on schedules that follow. All debt is fully retired after 10 years except for the debt incurred to refinance our unfunded past service pension plan liability. The Levy & Non-Levy Debt graph that follows (a few pages later) shows our policy of maintaining level debt service payments each year while leaving room in the later years to accommodate new debt. Our annual levy supported debt service is 6.43% of total County expenditures. This compares to 6.42% for 2004.

Our 5-Year Capital Improvements Program will not require a borrowing for 2004 because there are sufficient funds available from the Jail and Public Safety System projects to transfer to cover 2004 projects. There will be a borrowing of approximately \$2,085,000 in 2005 to fund 2005 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 1998A – These Notes were 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 1999A – Issued for the purchase of new Finance/Payroll software and updating of the computer infrastructure; courthouse security; County Highway CB, K, and Y; soccer field irrigation system and parks road improvements.
- ❑ 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 Refunding Notes Series 2001A – Issued to refund 1992 Note issue that was issued for the construction of a municipal recycling facility.
- ❑ 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 2003A - Issued to refund the 1996 Notes issued for Courthouse remodeling, constructing west side arterial, constructing exposition building, constructing UWFV Science/Student Services Center, constructing Sunnyview office building, constructing recycling center building, constructing landfill migration control system and pipeline, and acquiring furnishings and equipment.
- ❑ 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.

Winnebago County
Budget Detail - 2005
Debt Service

	2001 ACTUAL RESULTS	2002 ACTUAL RESULTS	2003 ACTUAL RESULTS	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET
Transfers In	40,000	33,391	30,000	565,000	35,000	235,000	235,000
TOTAL REVENUES	40,000	33,391	30,000	565,000	35,000	235,000	235,000
<u>Principal payments:</u>							
G.O. Notes, Series 1992B	1,415,000	-	-	-	-	-	-
G.O. Notes, Series 1993A	150,000	650,000	585,000	-	-	-	-
G.O. Notes, Series 1995A	641,850	4,979,411	-	-	-	-	-
G.O. Notes, Series 1996A	629,000	654,900	691,900	-	-	-	-
G.O. Notes, Series 1997A	615,000	1,130,000	1,140,000	1,140,000	-	-	-
G.O. Notes, Series 1998A	325,000	725,000	825,000	825,000	1,625,000	1,625,000	1,625,000
G.O. Notes, Series 1999A	225,285	150,190	238,345	434,245	675,000	675,000	675,000
G.O. Notes, Series 1999 Refunding	610,000	825,000	895,000	1,090,000	-	-	-
G.O. Notes, Series 2000	290,000	220,000	230,000	240,000	255,000	255,000	255,000
G.O. Notes, Series 2001	-	485,771	104,094	247,842	425,000	425,000	425,000
G.O. Notes, Series 2001 Refunding	-	180,000	185,000	190,000	200,000	200,000	200,000
G.O. Notes, Series 2002 Refunding	-	56,709	1,249,662	1,244,800	1,235,000	1,235,000	1,235,000
G.O. Notes, Series 2002A	-	-	600,000	1,100,000	1,300,000	1,300,000	1,300,000
G.O. Notes, Series 2003A Refunding	-	-	-	742,896	1,030,000	1,030,000	1,030,000
G.O. Notes, Series 2003B	-	-	-	-	60,000	60,000	60,000
G.O. Notes, Series 2003C - State Trust Fund	-	-	-	9,771	-	-	-
G.O. Notes, Series 2003D	-	-	-	-	285,000	285,000	285,000
G.O. Notes, Series 2004A	-	-	-	-	1,170,000	1,170,000	1,170,000
Total Principal	4,901,135	10,056,981	6,744,001	7,264,554	8,260,000	8,260,000	8,260,000

Winnebago County
Budget Detail - 2005
Debt Service

	2001 ACTUAL RESULTS	2002 ACTUAL RESULTS	2003 ACTUAL RESULTS	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET
<u>Interest payments:</u>							
G.O. Notes, Series 1992B	72,519	-	-	-	-	-	-
G.O. Notes, Series 1993A	59,990	53,690	25,740	-	-	-	-
G.O. Notes, Series 1994A	-	-	-	-	-	-	-
G.O. Notes, Series 1995A	245,008	122,811	-	-	-	-	-
G.O. Notes, Series 1996A	179,652	151,364	122,590	-	-	-	-
G.O. Notes, Series 1997A	319,340	281,823	232,448	181,718	-	-	-
G.O. Notes, Series 1998A	349,764	329,551	299,714	267,951	220,789	220,789	220,789
G.O. Notes, Series 1999A	187,602	180,059	171,641	156,627	209,707	209,707	209,707
G.O. Notes, Series 1999 Refunding	157,338	131,412	94,288	51,775	-	-	-
G.O. Notes, Series 2000	95,193	108,105	97,755	86,945	75,560	75,560	75,560
G.O. Notes, Series 2001	-	290,334	312,910	307,191	298,896	298,896	298,896
G.O. Notes, Series 2001 Refunding	22,512	45,025	37,375	29,050	20,500	20,500	20,500
G.O. Notes, Series 2002 Refunding	-	-	104,240	65,267	23,156	23,156	23,156
G.O. Notes, Series 2002A	-	-	1,488,946	1,051,344	1,010,719	1,010,719	1,010,719
G.O. Notes, Series 2003A Refunding	-	-	-	37,032	31,538	31,538	31,538
G.O. Notes, Series 2003B	-	-	-	92,756	59,094	59,094	59,094
G.O. Notes, Series 2003C - State Trust Fund	-	-	-	331,679	-	-	-
G.O. Notes, Series 2003D	-	-	-	207,000	86,238	86,238	86,238
G.O. Notes, Series 2004A	-	-	-	-	56,900	56,900	56,900
G.O. Notes, Series 2004 B refunding	-	-	-	-	329,187	329,187	329,187
Total Interest	1,688,918	1,694,174	2,987,647	2,866,335	2,422,284	2,422,284	2,422,284
TOTAL EXPENSES	6,590,053	11,751,155	9,731,648	10,130,889	10,682,284	10,682,284	10,682,284

Winnebago County
Budget Detail - 2005
Debt Service

	2001 ACTUAL RESULTS	2002 ACTUAL RESULTS	2003 ACTUAL RESULTS	2004 ADOPTED BUDGET	2005 REQUEST BUDGET	2005 EXECUTIVE BUDGET	2005 ADOPTED BUDGET
Less amounts charged to:							
Airport fund	-	-	-	(3,423)	(44,297)	(44,297)	(44,297)
Solid Waste fund		(225,025)	(222,375)	(219,050)	(817,793)	(817,793)	(817,793)
Park View Health center	-	-	-	(91,319)	(104,076)	(104,076)	(104,076)
Highway	-	-	-	(29,418)	(29,676)	(29,676)	(29,676)
NET EXPENSES	<u>6,590,053</u>	<u>11,526,130</u>	<u>9,509,273</u>	<u>9,787,679</u>	<u>9,686,442</u>	<u>9,686,442</u>	<u>9,686,442</u>
LEVY BEFORE ADJUSTMENTS	<u>6,550,053</u>	<u>11,492,739</u>	<u>9,479,273</u>	<u>9,222,679</u>	<u>9,651,442</u>	<u>9,451,442</u>	<u>9,451,442</u>

**WINNEBAGO COUNTY, WISCONSIN
INDEBTEDNESS LIMITATIONS**

December 31, 2005

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.

2004 Certified Equalized Value

For Winnebago County (includes TIF Districts)	\$ <u>9,888,507,900</u>
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Debt Limit at 5%	494,425,395
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Debt outstanding as of December 31, 2004	<u>62,885,000</u>
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Remaining Debt Margin	\$ <u>431,540,395</u>
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WINNEBAGO COUNTY
OUTSTANDING INDEBTEDNESS - ALL
(Includes Solid Waste Debt Because Included In Debt Limit Calculations)

Notes:	ISSUE DATE	MATURITY DATE	NET EFFECTIVE INTEREST RATE	12/31/04 OUTSTAND DEBT (Projected)	2005 PRINCIPAL TO BE PAID	2005 RETIRED OR REFIN	2005 NEW DEBT	12/31/05 OUTSTAND DEBT (Projected)
General Obligation Notes, Series 1998 A	10/01/98	10/01/2008	3.9578%	6,505,000	1,625,000			4,880,000
General Obligation Notes, Series 1999 A	10/01/99	10/01/2009	4.7508%	4,770,000	675,000			4,095,000
General Obligation Notes, Series 2000 A	10/01/00	10/01/2010	4.8149%	1,730,000	255,000			1,475,000
General Obligation Notes, Series 2001 B	05/01/01	11/01/2006	4.2816%	8,190,000	425,000			7,765,000
General Obligation Notes, Series 2001 A refunding of Solid Waste 1992 issue	09/01/01	09/01/2011	4.3800%	410,000	200,000			210,000
General Obligation Notes, Series 2002 A	04/15/02	04/01/2005	2.9750%	1,235,000	1,235,000			0
General Obligation Notes, Series 2002 B	05/15/02	04/01/2012	4.1098%	25,165,000	1,300,000			23,865,000
General Obligation Refunding Bonds 2003A refunding of 1996	01/01/03	04/01/2006	1.9600%	2,090,000	1,030,000			1,060,000
General Obligation Refunding Bonds, Series 2003B - refunding 2003 NAN's	03/01/03	04/01/2019	5.2700%	1,245,000	60,000			1,185,000
General Obligation Notes, Series 2003D	11/18/03	11/18/2013	3.7400%	3,035,000	285,000			2,750,000
G.O. Refunding Notes 2004A- refunding of 1997 GO Notes	02/17/04	04/01/2007	1.6000%	3,430,000	1,170,000			2,260,000
G.O. Bonds 2004B- refunding of 2003 State Trust Fund Loan	04/15/04	04/01/2020	4.5700%	5,080,000	0			5,080,000
GRAND TOTALS				\$ 62,885,000	\$ 8,260,000	\$ -	\$ -	\$54,625,000

WINNEBAGO COUNTY
DEBT REPAYMENT SCHEDULE - PRINCIPAL

(In Thousands)

(Includes Solid Waste Debt Because Included In Debt Limit Calculations)

Issue	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
General Obligation Notes, Series 1998 A	1,625	1,625	1,625	1,630													6,505
General Obligation Notes, Series 1999 A	675	1,020	1,025	1,025	1,025												4,770
General Obligation Notes, Series 2000 A	255	265	280	295	310	325											1,730
General Obligation Notes, Series 2001 B	425	1,105	1,110	1,165	1,395	1,460	1,530										8,190
General Obligation Notes, Series 2001 A refunding of Solid Waste 1992 Issue	200	210															410
General Obligation Notes, Series 2002 A	1,300	2,100	3,200	3,400	3,500	3,700	3,900	4,065									25,165
General Obligation Notes, Series 2002 B	1,235																1,235
General Obligation Refunding Bonds 2003A refunding of 1996	1,030	1,060															2,090
General Obligation Refunding Bonds, Series 2003B - refunding 2003 NAN's	60	60	65	65	70	70	75	80	85	90	95	100	105	110	115		1,245
General Obligation Notes, Series 2003D	285	175	100	300	400	400	400	400	575								3,035
G.O. Refunding Notes 2004A- refunding of 1997 GO Notes	1,170	1,145	1,115														3,430
G.O. Bonds 2004B- refunding of 2003 State Trust Fund Loan		105	130	155	190	220	260	300	345	390	445	500	565	630	705	140	5,080
G.O. Notes 2005																	0
Totals	8,260	8,870	8,650	8,035	6,890	6,175	6,165	4,845	1,005	480	540	600	670	740	820	140	62,885

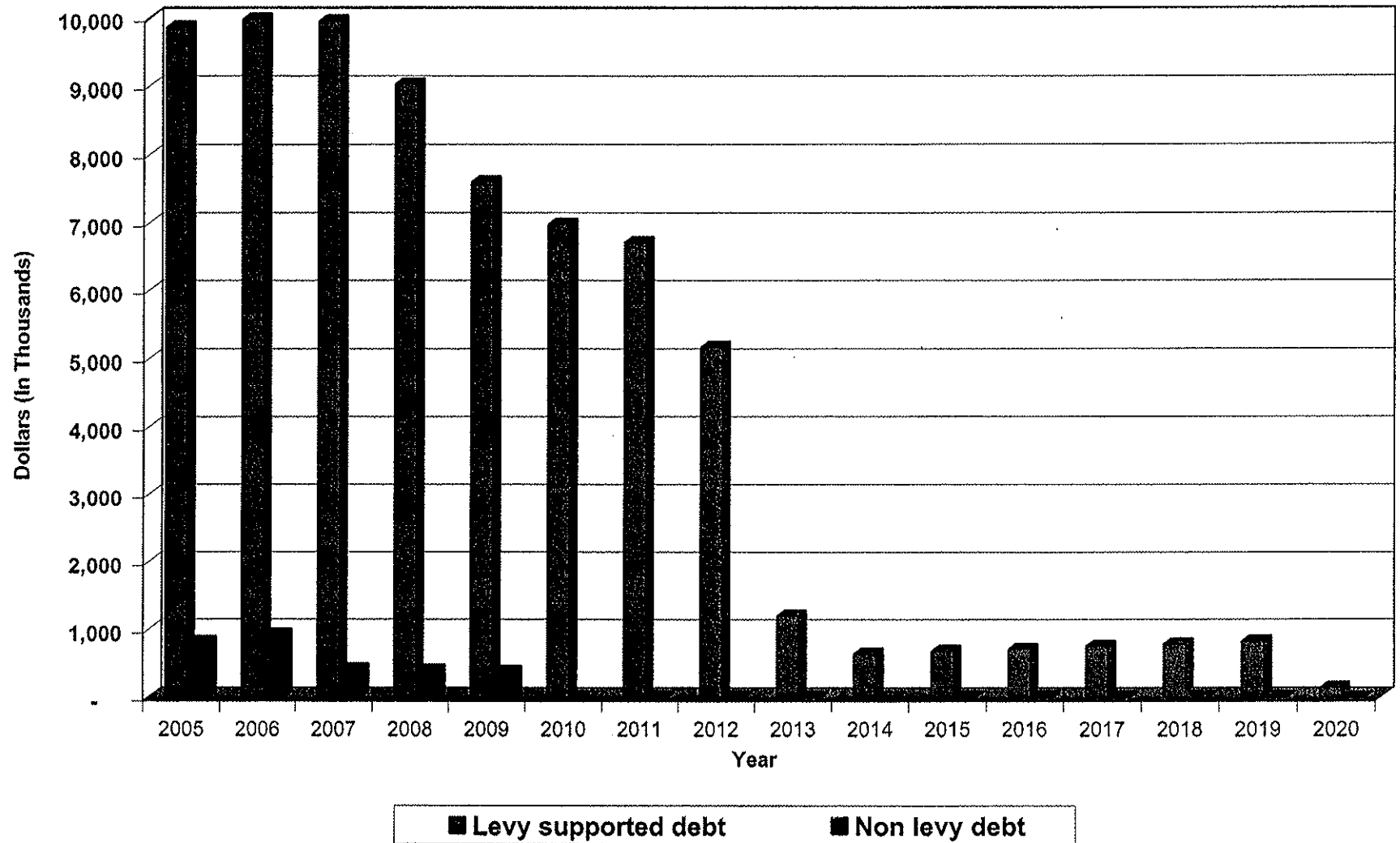
WINNEBAGO COUNTY
DEBT REPAYMENT SCHEDULE - INTEREST

(In Thousands)

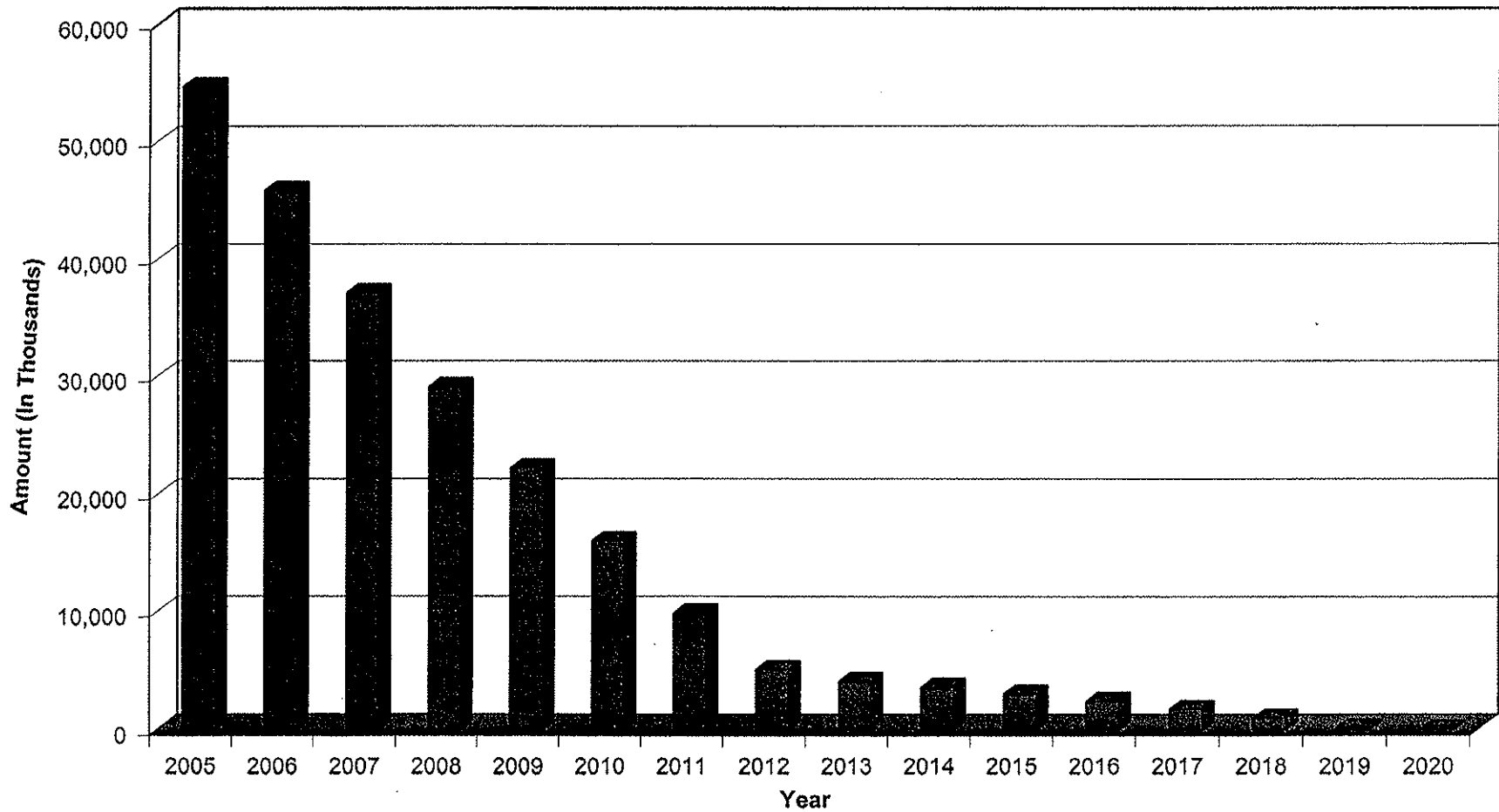
(Includes Solid Waste Debt Because Included In Debt Limit Calculations)

Issue	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
General Obligation Notes, Series 1998 A	221	158	95	32													506
General Obligation Notes, Series 1999 A	210	171	124	75	25												605
General Obligation Notes, Series 2000 A	76	64	51	37	23	8											259
General Obligation Notes, Series 2001 B	299	274	236	194	145	90	31										1,269
General Obligation Notes, Series 2001 A refunding of Solid Waste 1992 Issue	21	10															31
General Obligation Notes, Series 2002 A	1,011	948	846	713	573	422	261	89									4,863
General Obligation Notes, Series 2002 B	23																23
General Obligation Refunding Bonds 2003A refunding of 1996	31	11															42
General Obligation Refunding Bonds, Series 2003B - refunding 2003 NAN's	59	57	55	53	50	47	43	39	35	31	26	21	15	9	3		543
General Obligation Notes, Series 2003D	86	81	78	73	62	50	38	26	10								504
G.O. Refunding Notes 2004A- refunding of 1997 GO Notes	57	34	11														102
G.O. Bonds 2004B- refunding of 2003 State Trust Fund Loan	329	329	349	370	398	421	452	480	511	540	576	610	650	687	729	143	7,574
G.O. Notes 2005																	0
Totals	2,423	2,137	1,845	1,547	1,276	1,038	825	634	556	571	602	631	665	696	732	143	16,321

Winnebago County
Total Annual Debt Service
Levy and Non Levy Debt



Winnebago County
Debt Outstanding
End of Year



■ Debt outstanding at end of year

CAPITAL PROJECT FUNDS 2005 BUDGET NARRATIVE HIGHLIGHTS

Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities which are financed primarily through general obligation debt. There is no tax levy being requested to fund any capital project costs this year other than debt service.

Continuing Projects:

- ☐ **Restroom / Shower Expansion - Expo** – To account for the cost of expanding the shower and restroom area at the exposition center.
- ☐ **County Highway K** - To account for the cost of reconstruction of a two lane rural road section to a four lane section.
- ☐ **County Highway JJ** – To account for the cost of the planning, design, and engineering costs for future reconstruction.
- ☐ **County Highway E from USH 41 to Oakwood Road** – To account for the cost of reconstruction the section from a two-lane to a four-lane section, including concrete pavement, curb, gutter and storm sewer.
- ☐ **Public Safety System** – To account for the cost of replacing the current CAD and RMS systems including the equipment on which they operate and to replace the current E-911 radio consoles and phone system, radio repeater transmitters and receivers, recording system, and incorporate the use of GIS software with the new equipment.
- ☐ **Roof Replacement Project** – To account for the cost of the replacement of roofs on various County owned buildings.
- ☐ **Courthouse Security** – To account for the cost of constructing a secured entrance to the Courthouse.
- ☐ **County Highway II to STH 110** – To account for the cost of the planning, design, and engineering costs for future reconstruction.
- ☐ **County Highway S to STH 150** – To account for the cost of the planning, design, and engineering costs for future reconstruction.
- ☐ **County Highway II to STH 150** – To account for the cost of the planning, design, and engineering costs for future reconstruction.

- ❑ **County Highway A from CTH Y to Indian Point Road** – To account for the cost of construction of a four lane section of roadway including concrete pavement, curb, gutter and storm sewer.
- ❑ **Computer System Infrastructure** - To account for the cost of replacing the current Data General computer with a Client/Server environment.
- ❑ **Law Enforcement Center** - To account for financial resources to be used for the acquisition and construction of the new law enforcement facilities which is financed primarily through general obligation debt.

Anticipated New Projects:

- ❑ **County Highway M Bridge Over Arrowhead River** – To account for the costs of removing an old timber bridge and replacing it with a concrete structure.
- ❑ **County Highway M Bridge M Over Rat River - Rehabilitate deck** – To account for the costs to rehabilitate the current deck and superstructure. The surface has significantly deteriorated and weight limit restrictions have had to be placed on the bridge.
- ❑ **County Highway P from STH 47 to STH 441** – To account for the cost of milling and removing existing roadway. A new overlay will be constructed and will eliminate drainage problems with the current road. The project is approximately 2 miles in length.
- ❑ **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.
- ❑ **Air-Conditioner Replacement – Oshkosh Human Services Center** – To account for the costs of replacing the two air-conditioning units at the facility that are aging and becoming more difficult to maintain. It has become difficult to find replacement parts due to their age (over 20 years old).
- ❑ **Park View and Health Department Long-Range Facilities Plan** – The Park View Health Center facilities are aging and will require a significant investment to keep them functional for the long term. The Public Health department rents space from Park View. Very little has been invested over the past decade to keep the facilities in good shape. We have maintained them at a level to get by pending some decisions about the future of the facilities. An internal study was done to evaluate future options for the facilities and a consultant was hired to do the cost estimating and preliminary design work of various alternatives ranging from repairing and updating the current facilities to remodeling and building a new stand alone facility. This study is currently waiting for the County Board action.

**WINNEBAGO COUNTY
2004 BUDGET
CAPITAL PROJECTS
(See Note Below)**

DESCRIPTION	BEGINNING FUND BALANCE 1/1/04	TRANSFER OF PRIOR YEAR UNSPENT FUNDS	PROJECTED 2004 NET EXPENDITURES	REQUESTED 2005 LEVY (SEE DETAIL)	ESTIMATED 2005 BORROWING AND OTHER SOURCES	ESTIMATED 2005 NET EXPENDITURES	ENDING FUND BALANCE
Approved Projects							
Restroom/ shower expansion - Expo	\$ 337,424	\$ -	\$ 337,424	\$ -	\$ -	\$ -	\$ -
County Highway K	143,321	-	143,321	-	-	-	-
County Highway Y	(889)	-	(889)	-	-	-	-
County Highway JJ	138,141	-	138,141	-	-	-	-
County Highway Bridge E	35,413	-	35,413	-	-	-	-
County Highway Bridge D	33,688	-	33,688	-	-	-	-
County Highway E	(31,089)	1,553,000	1,521,911	-	-	-	-
Public Safety System	1,290,105	(970,662)	319,443	-	190,000	190,000	-
West Perimeter Road	44,000	-	44,000	-	-	-	-
Roof Replacement Program	104,331	222,000	326,331	-	282,000	282,000	-
Courthouse Secutiry	105,745	-	105,745	-	-	-	-
Tower Modifications	40,986	-	40,986	-	-	-	-
West Side Arterial	50,061	-	50,061	-	-	-	-
County Highway II - STH 110	846,000	-	846,000	-	-	-	-
County Highway S - STH 150	900,000	-	900,000	-	-	-	-
County Highway II - STH 150	1,600,000	-	1,600,000	-	-	-	-
County Highway Bridge M- Rat River	-	35,000	35,000	-	-	-	-
County Highway Bridge M- Arrowhead River	-	55,000	55,000	-	84,000	84,000	-
County Highway A	334,543	100,000	434,543	-	1,029,000	1,029,000	-
Computer System Infrastructure	14,743	-	14,743	-	-	-	-
Law Enforcement Center	1,299,287	(1,154,338)	144,949	-	-	-	-
3-yard Bucket Loader	-	160,000	160,000	-	-	-	-
Park View Generator	98,081	-	98,081	-	-	-	-
Subtotal	\$ 7,383,891	\$ -	\$ 7,383,891	\$ -	\$ 1,585,000	\$ 1,585,000	\$ -
Anticipated Projects							
Asphalt Replacement Program	-	-	-	-	200,000	200,000	-
Air Conditioner Replacement-DHS	-	-	-	-	141,000	141,000	-
County Highway P	-	-	-	-	300,000	300,000	-
Park View Facility Long-Range Plan					Not yet determined		
Grand Total	\$ 7,383,891	\$ -	\$ 7,383,891	\$ -	\$ 2,226,000	\$ 2,226,000	\$ -

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 2005 annual capital projects budget is for the purpose of 1) approving a 2005 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 2005 expenditures on the approved and anticipated projects in accordance with State

2005 - 2008 EXECUTIVE CAPITAL IMPROVEMENTS PROGRAM

LEVY SUPPORTED PROJECTS

DIVISION/ DEPARTMENT	PROJECT DESCRIPTION	2005	2006	2007	2008	TOTAL
	ADMINISTRATION:					
General	Asphalt Replacement Program	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000
	Facility Roof Maintenance	282,000	282,000	142,000		706,000
	Air Conditioning Replacement - Oshkosh Human Services bldg					-
	Total Administration	482,000	482,000	342,000	200,000	1,506,000
	PUBLIC SAFETY:					
Information Technology	Public Safety System	190,000				190,000
	Total Public Safety	190,000	-	-	-	190,000
	TRANSPORTATION:					
Highway	CTH "AP" from Oneida St. to CTH "P"		500,000			500,000
	Federal or state funding		(250,000)			(250,000)
	CTH "A" from CTH "Y" to Indian Point Road	1,825,000				1,825,000
	Federal or state funding	(796,000)				(796,000)
	CTH "E" from STH 116 to Oakwood Road			960,000		960,000
	CTH "E" from USH 41 to Oakwood Rd					-
	Federal, state, municipal funding					-

2005 - 2008 EXECUTIVE CAPITAL IMPROVEMENTS PROGRAM
LEVY SUPPORTED PROJECTS

DIVISION/ DEPARTMENT	PROJECT DESCRIPTION	2005	2006	2007	2008	TOTAL
	HWY "G" from USH 41 to USH 45			85,000		85,000
	HWY "G" from USH 45 to CTH "A"				85,000	85,000
	CTH "I" from Ripple Ave north to Tech School		125,000			125,000
	CTH "K" from STH 21 to Eureka		255,000			255,000
	CTH "M" bridge over Arrowhead River	380,000				380,000
	Federal or state funding	(296,000)				(296,000)
	CTH "M" rehabilitate deck of bridge over Rat River		270,000			270,000
	Federal or state funding		(216,000)			(216,000)
	CTH "P" from STH 47 to STH 441	300,000				300,000
	CTH "Y" from USH 45 to CTH A		3,123,000			3,123,000
	Federal, state and local funding		(857,000)			(857,000)
Airport	3-yard bucket loader					"
	Total Transportation	1,413,000	2,950,000	1,045,000	85,000	5,493,000

2005 - 2008 EXECUTIVE CAPITAL IMPROVEMENTS PROGRAM

LEVY SUPPORTED PROJECTS

DIVISION/ DEPARTMENT	PROJECT DESCRIPTION	2005	2006	2007	2008	TOTAL
	HUMAN SERVICES					
	Park View & Health Department Facilities Long-Range Plan					-
	Total Human Services	-	-	-	-	-
	Required Borrowing for Levy Supported Projects	\$ 2,085,000	\$ 3,432,000	\$ 1,387,000	\$ 285,000	\$ 7,189,000

2005 - 2008 EXECUTIVE CAPITAL IMPROVEMENTS PROGRAM

NON - LEVY SUPPORTED PROJECTS

DEPARTMENT	PROJECT DESCRIPTION	2005	2006	2007	2008	TOTAL
	PLANNING & ENVIRONMENT:					
Solid Waste	Trash compactor machine	\$ 500,000				\$ 500,000
	Fund balance applied	(500,000)				(500,000)
	Trash compactor Addtl mach.		500,000			500,000
	Fund balance applied		(500,000)			(500,000)
	D-8 Cat - replacement					-
	Fund balance applied					-
	Loader - replacement	200,000				200,000
	Fund balance applied	(200,000)				(200,000)
	Landfill Gas - direct hookup to Jail & Hwy Dept	2,000,000				2,000,000
	Fund balance applied	(2,000,000)				(2,000,000)
	Landfill cell construction - Cell 5		1,751,000			1,751,000
	Fund balance applied		(1,751,000)			(1,751,000)
	Flare - Landfill Gas					-
	Fund balance applied					-
	Required borrowing for non-levy supported projects	-	-	-	-	-
	Total required borrowing for levy and non-levy projects	\$ 2,085,000	\$ 3,432,000	\$ 1,387,000	\$ 285,000	\$ 7,189,000

**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	2004	2008
Village of Winneconne	03	1996	4,771,400	4,886,600	115,200	2019	2019
Village of Winneconne	04	1999	5,200	375,100	369,900	2019	2022
Village of Winneconne	05	2000	4,751,600	6,830,100	2,078,500	2023	2023
Village of Winneconne	06	2000	1,100,600	4,125,100	3,024,500	2023	2023
Village of Winneconne	07	2002	2,038,100	2,842,600	804,500	2025	2027
City of Menasha	01	1986	5,329,100	12,174,400	6,845,300	2009	2013
City of Menasha	02	1987	1,174,950	3,502,300	2,327,350	2010	2014
City of Menasha	03	1990	1,655,200	5,793,600	4,138,400	2013	2017
City of Menasha	04	1997	4,196,000	11,178,800	6,982,800	2020	2020
City of Menasha	05	1998	1,388,500	5,201,500	3,813,000	2021	2021
City of Menasha	06	1998	5,568,800	15,823,800	10,255,000	2021	2021
City of Menasha	07	2003	687,300	1,181,300	494,000	2026	2028
City of Neenah	05	1993	10,992,000	33,641,800	22,649,800	2014	2020
City of Neenah	06	1997	1,166,100	7,370,200	6,204,100	2020	2020
City of Neenah	07	2000	20,512,100	54,939,500	34,427,400	2019	2023
City of Neenah	08	2001	4,818,900	7,440,800	2,621,900	2019	2024
City of Omro	03	1988	1,933,200	4,034,800	2,101,600	2008	2015
City of Omro	05	1988	193,900	9,644,500	9,450,600	2008	2015
City of Omro	06	1991	35,700	1,417,400	1,381,700	2013	2018
City of Oshkosh	04	1982	783,500	7,838,800	7,055,300	2001	2009
City of Oshkosh	06	1989	350,900	7,136,700	6,785,800	2008	2016
City of Oshkosh	07	1989	22,309,000	130,723,200	108,414,200	2008	2016
City of Oshkosh	08	1991	9,590,400	23,040,500	13,450,100	2013	2018
City of Oshkosh	09	1991	684,300	12,521,200	11,836,900	2013	2018
City of Oshkosh	10	1993	600,300	754,900	154,600	2013	2020
City of Oshkosh	11	1995	486,300	871,400	385,100	2015	2018
City of Oshkosh	12	1997	1,715,400	5,162,400	3,447,000	2020	2020
City of Oshkosh	13	1998	4,943,700	15,605,700	10,662,000	2021	2021
City of Oshkosh	14	2000	558,400	3,812,600	3,254,200	2023	2023
City of Oshkosh	15	2001	564,900	7,827,900	7,263,000	2023	2024
City of Oshkosh	16	2001	0	6,292,100	6,292,100	2023	2024
City of Oshkosh	17	2001	2,210,600	8,495,200	6,284,600	2023	2024
City of Oshkosh	18	2002	51,300	0	*	2025	2027
City of Oshkosh	19	2003	104,200	0	*	2026	2028
Totals			\$ 117,271,850	\$ 423,928,800	\$ 306,612,450		

* 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.

WINNEBAGO COUNTY, WISCONSIN

MISCELLANEOUS STATISTICS

December 31, 2003

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	13
ACRES OF INDUSTRIAL LANDS	3,100	Acres of Parks	1,428
FARMING ACRES	168,000	Miles of Snowmobile Trails (owned)	19.1
NUMBER OF FARMS	922	Miles of Snowmobile Trails (leased)	101.2
COUNTY EMPLOYEES		Expo Center	1
General Government	165	Racetrack	1
Public Safety	216	Non-County Operated:	
Public Works	128	Number of Parks and Recreation Areas	81
Health and Human Services	622	Acres of Parks and Recreation Areas	966
Culture, Recreation and Education	22	Number of Golf Courses	14
Conservation and Development	6	Acres of Golf Courses	1,486.27
	<u>1,159</u>	Acres of Public Hunting /Fishing	11,393
		UTILITIES:	
		County Operated - Landfill	1
		Non-County Operated:	
		Number of Water Facilities	7
		Number of Sanitary Sewer Facilities	15
		Natural Gas	1

WINNEBAGO COUNTY, WISCONSIN

DEMOGRAPHIC STATISTICS

Last Ten Fiscal Years

Fiscal Year	Population (1)	Per Capita Income (2)	Median Age (3)	Public School Enrollment (4)	Unemployment Rate (5)
1994	145,771	\$ 21,615	32.7 yrs.	22,596	3.8%
1995	148,119	22,819	34.9 yrs.	22,877	2.9%
1996	149,894	24,023	34.9 yrs.	25,092	2.5%
1997	152,671	24,659	35.2 yrs.	23,460	2.8%
1998	153,937	26,581	35.6 yrs.	23,679	2.3%
1999	154,754	27,759	35.9 yrs.	23,650	2.2%
2000	155,922	27,819	35.4 yrs.	23,508	2.4%
2001	156,763	28,704	35.4 yrs.	23,579	3.5%
2002	159,161	(6)	(6)	19,998	4.4%
2003	160,177	(6)	(6)	23,366	4.0%

(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.

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.