

2012 OCONTO COUNTY BUDGET

AS RECOMMENDED BY THE

OCONTO COUNTY FINANCE & INSURANCE COMMITTEE

TO THE

OCONTO COUNTY BOARD OF SUPERVISORS

AND ADOPTED ON

OCTOBER 27, 2011

**COMPILED BY
OCONTO COUNTY FINANCE DEPARTMENT
Terry L. Hinds, Director**

COUNTY OF OCONTO

2012 BUDGET

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COUNTY OF OCONTO
FINANCE DEPARTMENT

OCONTO COUNTY COURTHOUSE
301 WASHINGTON STREET
OCONTO, WI. 54153-1621

FAX 920.834.6805
EMAIL: terry.hinds@co.oconto.wi.us

DATE: OCTOBER 27, 2011
TO: OCONTO COUNTY BOARD OF SUPERVISORS
FROM: FINANCE DEPARTMENT
RE: YEAR 2012 BUDGET TRANSMITTAL AND OVERVIEW

In accordance with Section 62.90 Wisc. Stats. And Section 2.25(1) of the Oconto County Code of Ordinances, the Finance/Insurance Committee is submitting its recommended year 2012 budget for your review, consideration and adoption.

This budget document presents the County Budget in summary and supporting schedules and attachments. Adoption of this budget establishes budgetary control at the departmental/account/line item level with Section D supporting such a level. Due to its length, Section D is not included in this document but is available for review or copies made upon request.

The 2012 budget sets the **county tax levy at \$17,790,125** which is a **mill rate of \$4.996** per \$1,000 of equalized value. This compares to the 2011 county tax levy of \$17,633,343 and a mill rate of \$4.882. The dollar increase is \$156,782, a 0.9% increase (less than one percent), and the mill rate increase is 11.5 cents per \$1,000 of equalized value, an increase of 2.4%. The mill rate percent increase is also affected by the decrease in equalized value of the county. That value decreased by 1.4% from 2010 to 2011.

The 2012 county budget is subject to the new provisions contained in Wisconsin Act 32 (2011-2012 State Biennial Budget). The Act suspends for two years, the county tax rate limit that has been in place for county government since 1993. Oconto County has always been well under that rate limit. The Act does put into place a levy limit for 2012 and 2013 at either 0% or a percent increase equating to the value of net new construction. For Oconto County this increase is 0.752%. However, this percentage increase is now based on the prior year's actual levy, rather than the allowable levy. This results in a significant restriction for calculating Oconto County's levy, although there is a provision for a .5% carry-over of levy amount for counties that have not levied the maximum allowable in the past year, such as Oconto County. These amount are shown in the "County Levy Limits" in Section A of this Budget Book.

The Act also requires most, but not all, employees to contribute the employee share of retirement benefits, 5.8% (5.9% in 2012) of wage, to the WRS, previously paid by the county, beginning September 2011.

If you have any questions on this document or the county budget in general, please feel free to contact me or my department. Thank you.

Terry L. Hinds
TERRY L. HINDS, FINANCE DIRECTOR



ADMINISTRATIVE COORDINATOR
 KEVIN HAMANN
 OCONTO COUNTY COURTHOUSE
 301 WASHINGTON ST
 OCONTO WI 54153-1699
 920-834-6811 ♦ FAX 920-834-6805

October 27, 2011

To the Honorable Oconto County Board of Supervisors

Development of the Recommended 2012 Budget is a result of a time-tested process involving department heads, staff, home committees, the Finance Department and the Finance/Insurance Committee. As for the 2012 Budget, the recommended budget is very similar to the 2011 Budget with two big exemptions. State revenues are reduced significantly and to make up the difference, the State imposed a pension cost sharing on the employees.

The major departments tax levy changes were as follows:

<u>Department</u>	<u>2011 Tax Levy</u>	<u>2012 Tax Levy</u>	<u>Change</u>
<u>Sheriff</u>	<u>\$5,694,867</u>	<u>\$5,586,439</u>	<u>-\$108,428</u>
<u>Health/ Human Services.</u>	<u>\$4,988,184</u>	<u>\$4,988,184</u>	<u>\$0</u>
<u>Highway</u>	<u>\$3,342,472</u>	<u>\$3,286,246</u>	<u>-\$56,226</u>
<u>Courthouse Maintenance.</u>	<u>\$727,193</u>	<u>\$714,024</u>	<u>-\$13,169</u>
<u>Technology Services</u>	<u>\$666,054</u>	<u>\$659,254</u>	<u>-\$6,800</u>
<u>Courts</u>	<u>\$361,413</u>	<u>\$412,184</u>	<u>\$50,771</u>
<u>Libraries</u>	<u>\$367,313</u>	<u>\$370,300</u>	<u>\$2,987</u>
<u>Land Information</u>	<u>\$366,855</u>	<u>\$348,142</u>	<u>-\$18,713</u>
<u>Planning & Zoning</u>	<u>\$302,180</u>	<u>\$301,574</u>	<u>-\$606</u>
<u>Child Support</u>	<u>\$253,644</u>	<u>\$294,361</u>	<u>\$40,717</u>
<u>All Other</u>	<u>\$563,168</u>	<u>\$829,417</u>	<u>\$266,249</u>
<u>Total</u>	<u>\$17,633,343</u>	<u>\$17,790,125</u>	<u>\$156,782</u>

The general fund applied amount for 2012 was set at zero, as the general fund balance has decreased over the past four years. However, to balance the budget, \$400,000 is being transferred from the Health & Human Service Fund Balance and \$313, 987 from the Highway – Internal Service Fund Balance. The 2012 general fund contingency account budget is set at \$250,000, the same as in 2011

The Recommended Budget was driven by the reduction in County equalized value of over \$51 million, previous years use of fund balances, continued under-funded or unfunded state and federal mandates, loss of funding from state and federal sources, reduction in pension costs as employees now pay a share of their pension costs and continued demand for increasing services. These factors place a heavy burden on the 2012 County Budget and beyond.

Specific highlights of the 2012 Recommend Budget include:

- The highway budget anticipates \$700,000 of equipment purchases in 2012, which will be funded by their retained earnings.
- Capital projects and purchases amount to \$835,000 and are funded by the county sales tax.
- State shared revenue and highway transportation funds are decreasing by a total of \$273,563.
- Employee contributions to the Wisconsin Retirement System are estimated at \$610,000 for 2012.
- There is no COLA for employees in 2012.
- Funds totaling \$713,987 are transferred from Highway and Human Services departments to reduce the net county tax levy.
- There are no debt service payments in 2012, as the county became debt free in 2011.
- The county tax levy is increasing by \$156,782 over the 2011 county tax levy, to \$17,790,125. That is a mill rate of \$4.996 per thousand of equalized value.

The 2012 Recommended Budget is balanced and has a modest tax rate increase of 2.4%. Also, we complied with the State imposed tax levy limit and essential services were retained. However, we again balanced the budget using fund balances of over a million dollars to do so. This will again create a structural deficit for the next year's budget. We cannot continue to balance our budget by severely tapping into our savings accounts. Thus, we need to continue to look for ways to reduce costs and raise revenues, and not only during the budget review process. It must be done year round.

If anyone has any questions or concerns about the Recommended 2012 Annual Budget, please contact the Finance Department or my office. I look forward to working with you in reviewing this document during budget.

Kevin Hamann

Kevin Hamann
Administrative Coordinator

1 **OCONTO COUNTY 2012 BUDGET GUIDANCE LETTER**

2
3 TO: OCONTO COUNTY BOARD OF SUPERVISORS
4 FROM: OCONTO COUNTY BOARD CHAIR & OCONTO COUNTY FINANCE COMMITTEE
5

6 **General Information**

7 Pursuant to the Oconto County Code of General Ordinances, Section 2.118(1), the County Board Chairman and the County Finance
8 Committee are directed to provide guidance and recommendations to the County Board in June or July of each year regarding the county's
9 ensuing year's budget. In compliance with this ordinance, the following 2012 Oconto County Budget Guidance Letter is being submitted.

10
11 The 2012 Budget will be greatly impacted by the deficit budgets adopted in 2009, 2010 and 2011, the State Budget Repair Bill, the State 2011-
12 2013 Budget, including levy and mill rate limits, equalized values, employee costs and overall operating cost increases for all departments and
13 agencies. These factors, along with decreasing state and federal funding, will put intense pressure on the 2012 budget and create difficult
14 choices for the County Board. Continued under-funded and unfunded state and federal mandates will compound the need to make very
15 difficult decisions.

16
17 **Financial Information**

18 **Overview**

19 The county mill rate increased from \$4.84 per \$1,000 of equalized value in 2010 to \$4.88 per \$1,000 of equalized value in 2011, a 0.8%
20 increase, which was the levy limit imposed by the State. The State imposed tax rate limit is \$5.97 per \$1,000 of equalized value.

21
22 The County's equalized value for the second year in a row decreased due to the economy and decline in the sale price of homes sold. It is
23 expected to again decrease this year. Valuations will be received from the State of Wisconsin on August 15th.

24
25 State imposed levy limits may also affect the 2012 Budget. In addition, the adopted 2011 budget relied on various other sources of revenues
26 and applied fund balances of over \$1 million to balance the budget. The County cannot keep dipping into its' reserves to fund existing and
27 future operations, without degrading the financial condition of the County.

28
29 **General Fund**

30 The overall general fund results of operations for 2010 were positive. The county general fund balance decreased \$1,305,463. However, if you
31 factor out the payment of \$1,384,346 to pay off the existing debt, the general fund increased \$78,883. This fund is intended to be a reserve for
32 the unanticipated needs of the county and for funding shortfalls in the budgeting process. It is anticipated that for 2011 the County will break
33 even.

34
35 **County Sales Tax**

36 In 1994 a county sales tax was adopted which is designated to fund the annual debt service payments (subsequently to include capital
37 improvement plan projects). From 1994 thru 2010, \$21,109,304 was collected from the sales tax. For 2011, the budgetary effect was to
38 reduce the property tax levy by \$660,000, thus lowering the county mill rate by 18.3 cents per \$1,000 of equalized value.

39
40 **2012 Budget Information**

41 County departmental budgets are basically categorized into three cost groups; personnel, operating and outlay. For the 2012 budget requests,
42 the finance department will provide departments and agencies budget instructions, financial data, including projected personnel costs, and
43 worksheets.

44
45 The initial 2012 budget allocations for county departments are being based on the 2011 county board adopted budget plus calculated
46 increased personnel costs (wages at the 0% increase for employees, actual amounts for elected officials per county board action, and benefit
47 amounts as determined by state law or as recommended by the Personnel & Wages Committee). Operating costs are to reflect amounts
48 necessary to carry out the department's mission. Outlay costs, if any, will be considered on a case by case basis.

49
50 All other departmental costs are requested to be submitted at a reasonable amount for 2012.

51
52 Non County departments, agencies and organizations are to submit a reasonable request with a full detailed justification of the entire amount.
53 A request with a justification of "that is what we received last year" is not acceptable.

54
55 The general fund applied amount for 2012 is initially set at zero.

56
57 The 2012 contingency account budget is initially to be set at \$250,000.

58
59 **Conclusion**

60 The 2012 Budget will result in significant changes to County services and programs as a result of the State Budget and Budget Repair Bill,
61 cost increases, employment costs, deficit budgets from 2009, 2010 and 2011. It is imperative that all departments find ways to comply with
62 these guidelines in order to arrive at a balanced budget.

63
64
65 ***THE GOAL OF THIS COUNTY BOARD AND ADMINISTRATION IS TO ADOPT A***
66 ***2012 BUDGET WITH A MINIMAL INCREASE IN TAX RATE AND LEVY***
67 ***THAT COMPLIES WITH ANY STATE IMPOSED RATE OR LEVY LIMITS AS WELL AS FUND THE ESSENTIAL SERVICES THAT THE***
68 ***RESIDENTS OF OCONTO COUNTY DEMAND.***
69
70

COUNTY OF OCONTO

2012 BUDGET

SECTION A

GENERAL FINANCIAL INFORMATION

Budget Process

Budget Calendar

Budget Hearings Timetable

Notice of Public Hearing

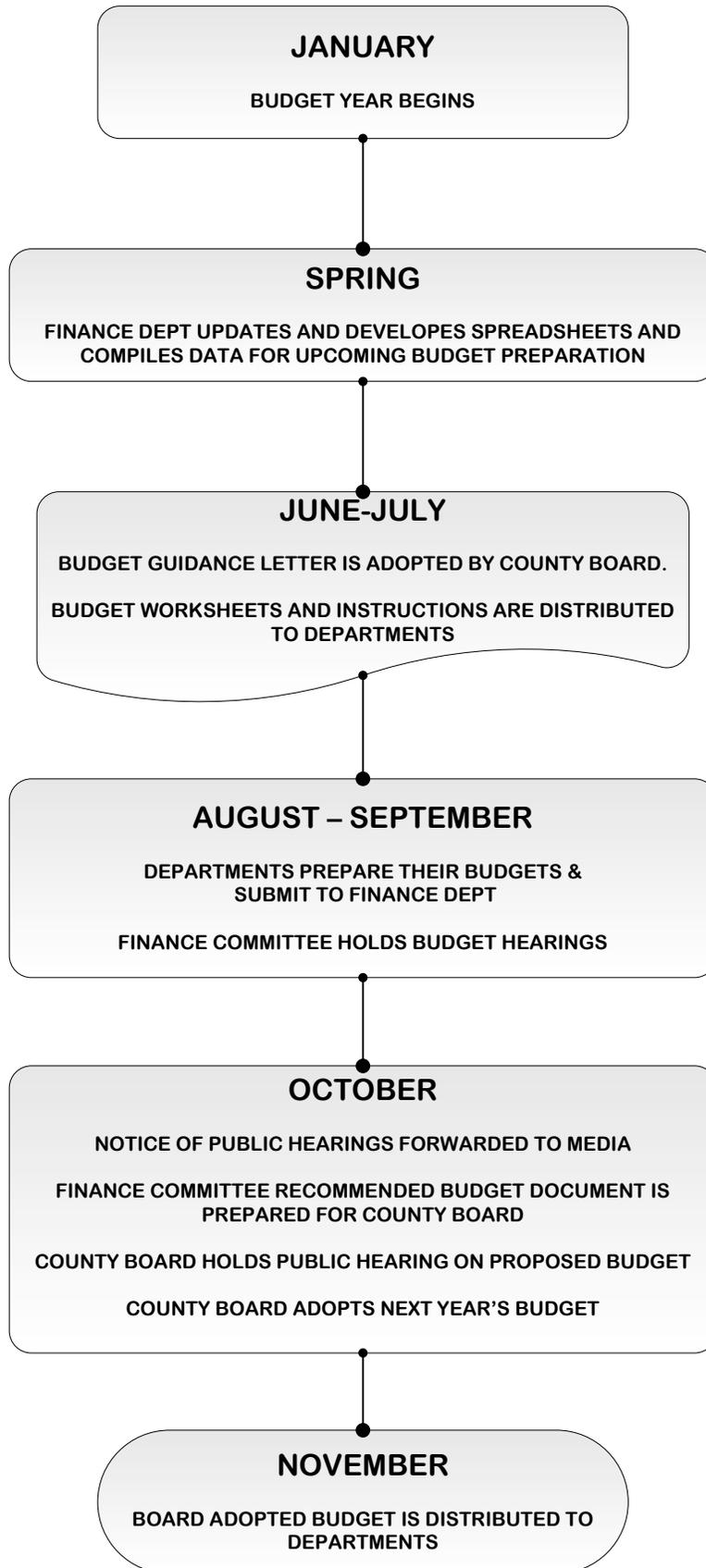
Equalized Value Report

Report of Net New Construction (WiDOR)

County Levy Limits

Financial Charts & Graphs

FLOWCHART OF THE BUDGET PROCESS



OCONTO COUNTY BUDGET PROCESS

The annual budget for Oconto County begins on January 1 of each year. That date is the culmination of a process which begins early in the preceding year. The process is delegated primarily to the finance department which plans and coordinates the procedure.

In spring, the finance department begins planning for the next year's budget by developing and updating worksheets and budget request forms for the various county departments and agencies. A budget calendar is developed and distributed.

During July, the departments and agencies are given the budget forms and instructions for submitting next year's budget request. They are provided with six month actual financial data to assist them in their budget preparation. Also in July, the Finance Committee prepares a budget letter which provides guidance to the departments as far as any budgeting constraints which may be required.

The individual departments develop their budget requests during July and August and submit them to the finance department in early September. All departments' budgets are approved by their governing committee prior to submitting it to the finance dept. Those committees review and recommend the department's budget in scheduled committee meeting held during the month.

After the finance department receives the budget requests, they are assembled and compiled. The requests are given a preliminary review by the finance department and the administrative coordinator. The Finance Committee then holds several days of budget review meetings in late September-early October during which every department/agency that is requesting a budget appropriation for the next year appears in person to present their request. During those hearings, the finance committee may ask the departments to modify their budget request, depending on circumstances and the review process. At the end of the hearings, the finance committee adopts its recommended budget which will be presented to the Oconto County Board of Supervisors on the last Thursday of October.

During October, the finance department prepares the detailed budget document which will be submitted to the county board for adoption. Prior to that meeting, a required Notice of Public Hearing is published in the local media which summarizes the proposed budget and informs the public as to the date, time, and location of the public hearing. The public is invited to attend this meeting of the county board and may comment on the proposed budget. No action is taken on the budget at this hearing.

The proposed budget is presented to the County Board at its October budget session. At that meeting, the budget is scheduled to be voted on. Any part of the proposed budget may be amended at this meeting by a majority vote of the supervisors. The proposed budget is ultimately voted for adoption at this meeting and becomes a legal document for January 1 of the following year.

The public hearing is normally scheduled for the last Thursday of October, with the budget session immediately following the close of the public hearing.

During the budget process, all committee and board meeting are open to the public, with their meeting times, dates and locations listed on the county's web site, www.co.oconto.wi.us

* * * *

Oconto County 2011 Calendar for 2012 Budget

June 2011						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

June 13 Finance Committee regular meeting –
June 30 County Board monthly meeting

July 2011						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

July 4 Courthouse Holiday observance
July 8 Six month payroll data available
July 11 Finance Committee regular meeting – recommend Budget
Guidance Letter to Co Board
July 13 Six months to date 2011 data available
July 18 Budget packets begin to be distributed to departments
July 21 County Board monthly meeting – adopt 2012 Budget
Guidance Letter

August 2011						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Aug 8 Finance Committee regular meeting
Aug 15 Equalized Value Report from Wi DOR
Aug 18 County Board monthly meeting
Aug 22 Finance Committee meeting (as Risk Management)
for home departments budget reviews

September 2011						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

Sept 5 Courthouse Holiday-Labor Day
Sept 9 BUDGETS DUE TO FINANCE DEPARTMENT NLT 4:00PM
Sept 12 Finance Committee regular meeting
Sept 22 County Board Monthly Meeting
Sept 25-27 WCA Annual Convention-Wisconsin Dells (Kalahari)
Sept 29-30 Budget Hearings

October 2011						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Oct 3-4 Budget Hearing
Oct 7 Notice of Public Hearing due to newspapers
Oct 10 Finance Committee regular meeting
Oct 20 County Board monthly meeting
**Oct 27 County Board – 2012 Budget Public Hearing and
subsequent adoption of 2012 Budget**

(07/01/11)

COUNTY OF OCONTO FINANCE DEPARTMENT
YEAR 2012 BUDGET REVIEW TIMETABLE

DATE SEPT 29, 2011 (Thursday) room 1003

09:00 Call to order
09:00-09:05 Budget Process Overview
09:05-09:15 City-County Airport
09:15-09:20 Medical Examiner
09:20-09:40 Child Support
09:40-09:50 Corporation Counsel
09:50-10:00 District Attorney/Victim Witness
10:00-10:15 **BREAK**
10:15-11:15 Courts (Clerk of Courts/ Circuit Court/ Law Library/ Register in Probate/Family Court/Mediation
11:15-11:30 Emergency Management

1:00-2:30 Law Enforcement-Sheriff (Admin, patrol, investigators, dispatch, jail, juvenile)
2:30-2:40 **BREAK**
2:40-4:00 Highway

DATE SEPT 30, 2011 (Friday) room 1003

09:00 Call to order/Review
09:05-09:50 Courthouse Property/Maintenance
09:50-10:00 **BREAK**
10:00-11:30 Health & Human Services

1:00-1:15 Commission on Aging
1:15-1:30 Youth Fair
1:30-1:45 Extension/Education
1:45-2:00 Historical Society
2:00-2:15 Senior Citizens Center
2:15-2:30 County Libraries

DATE OCT 3, 2011 (Monday) room 1003

09:00 Call to order/Review
09:05-11:45 Land and Water Resources:
Administrative Support
Forestry, Parks & Recreation
Zoning/Solid Waste/Recycling/MAR-OCO
Land Conservation
Land Information (Surveyor, Tax Lister, Land Records)

1:00-2:30 Oconto County Economic Development Corporation/Tourism

DATE OCT 4, 2011 (Tuesday) room 1003

09:00 Call to order
09:00-09:10 Veterans Service Officer
09:10-09:20 Register of Deeds
09:20-09:30 County Treasurer
09:30-09:50 County Clerk/Elections
09:50-10:00 County Board
10:00-10:15 **BREAK**
10:15-10:30 Technology Services
10:30-10:45 Administrative-Coordinator/Negotiations
10:45-11:00 Safety/Risk Management
11:00-11:15 Finance/~~Debt Service~~
11:15-11:30 Contingency Account/General Fund/County Sales Tax Fund
Capital Improvement Plan
1:00-2:30 Review all departmental/agency requested amounts and forward Finance Committee Recommended budget for public hearing on October 27, 2011.

Note- All meetings are in Room 1003 as indicated, in the Oconto County Courthouse. Times may be subject to change.

**NOTICE OF PUBLIC HEARING – PROPOSED 2012 BUDGET
COUNTY OF OCONTO, WISCONSIN
October 27, 2011 9:00 am**

Notice is hereby given that a **PUBLIC HEARING** on the PROPOSED 2012 BUDGET for the COUNTY OF OCONTO, WISCONSIN, as recommended by the **Oconto County Finance and Insurance Committee**, will be held Thursday October 27, 2011 at 9:00 am in the County Board room at the Oconto County Courthouse, 301 Washington St, Oconto Wisconsin. Citizens are encouraged to attend the **PUBLIC HEARING** and have the right to provide written and/or oral comments and ask questions concerning the budget. A detailed copy of the PROPOSED 2012 BUDGET is on file and available for review at the Finance Department in the Courthouse. In accordance with SS.65.90 Wi Stats., the following is a summary of the proposed 2012 budget:

	ADOPTED 2011	PROPOSED 2012	AMOUNT CHANGE	PERCENT CHANGE
EXPENDITURES:				
General Government	\$5,492,358	\$5,273,429	(\$218,929)	-4.0%
Public Safety	6,315,651	6,243,840	(71,811)	-1.1%
Health and Human Services	17,293,797	17,245,702	(48,095)	-0.3%
Public Works (incl. Highway)	10,464,312	9,740,538	(723,774)	-6.9%
Culture, Recreation and Education	1,159,424	1,142,889	(16,535)	-1.4%
Conservation and Development	1,554,883	1,520,304	(34,579)	-2.2%
Debt Service	469,500	-	(469,500)	-100.0%
Capital Projects	1,160,000	620,000	(540,000)	-46.6%
TOTAL EXPENDITURES	\$43,909,925	\$41,786,702	(\$2,123,223)	-4.8%
REVENUES:				
Taxes (Other than Property)	\$428,320	\$491,320	\$63,000	14.7%
Intergovernmental Grants/Aids	13,918,479	12,905,512	(1,012,967)	-7.3%
Licenses and Permits	230,950	222,100	(8,850)	-3.8%
Fines, Forfeitures and Penalties	245,000	203,500	(41,500)	-16.9%
Public Charges for Services	2,950,141	3,011,029	60,888	2.1%
Intergovernmental Charges	3,805,227	3,935,477	130,250	3.4%
Other (incl. Interest on Investments)	550,675	564,335	13,660	2.5%
TOTAL REVENUES	\$22,128,792	\$21,333,273	\$ (795,519)	-3.6%
Fund balances applied/transferred to reduce the county tax levy:				
Highway fund balance applied to equipment and operations	\$891,990	\$891,000	(\$990)	
Recycling fund balance applied to equipment and operations	205,917	202,054	(3,863)	
Human Services fund balance applied for operations	333,009	236,263	(96,746)	
Land Records fund balance applied for operations	4,295	-	(4,295)	
County sales tax funds applied for debt service & capital purchases	1,629,500	620,000	(1,009,500)	
Human services fund balance transfer to general fund	642,763	400,000	(242,763)	
Highway fund balance transfer to general fund	440,316	313,987	(126,329)	
General fund applied to reduce property tax levy	-	-	0	
Total Funds Applied and Transferred	4,147,790	2,663,304	(1,484,486)	-35.8%
TOTAL REVENUES & FUNDS APPLIED	\$26,276,582	\$23,996,577	(\$2,280,005)	-8.7%
COST OF COUNTY OPERATIONS LEVIED AS PROPERTY TAX	\$17,633,343	\$17,790,125	\$156,782	0.9%
Percent of county tax levy to total budgeted expenditures	40.2%	42.6%		
County equalized value (less TID Increment) for apportionment of tax	\$ 3,612,195,735	\$ 3,560,522,735		-1.4%
COUNTY TAX (MILL RATE) PER \$1,000 OF ASSESSED PROPERTY VALUE FOR COUNTY OPERATIONS	\$4.882	\$4.996	\$0.115	2.4%

PLEASE NOTE THE FOLLOWING IN THE PROPOSED 2012 BUDGET:

The highway budget anticipates \$700,000 of equipment purchases in 2012, which will be funded by their retained earnings.
Capital projects and purchases amount to \$835,000 and are funded by the county sales tax.
State shared revenue and highway transportation funds are decreasing by a total of \$273,563.
Employee contributions to the Wisc Retirement System are estimated at \$610,000 for 2012.
There is no COLA for employees in 2012.
Funds totaling \$713,987 are transferred from Highway and Human Services departments to reduce the net county tax levy.
There are no debt service payments in 2012, as the county became debt free in 2011.
The county tax levy is increasing by \$156,782 over the 2011 county tax levy, to \$17,790,125.
That is a mill rate of \$4.996 per thousand of equalized value.

**OCONTO COUNTY
FINANCE COMMITTEE**
Leland Rymer, Chair
Don Glynn
Thomas Gryboski
Lois Trever
Edward Young

If you are an individual with a disability and need a special accommodation while attending this hearing as required by the Americans With Disabilities Act, please notify the County Clerk at 920-834-6806 at least 24 hours prior to the hearing to make suitable arrangements. (TTD#920-834-6911)

OCONTO COUNTY, WISCONSIN
 2011 EQUALIZED VALUE REPORT
 FOR APPORTIONMENT OF YEAR 2011 (2012 COLLECTABLE) COUNTY TAX

DISTRICT	2011 VALUE	% OF TOTAL	2010 VALUE	% OF TOTAL	ESTIMATED VALUATION CHANGE	POPULATION 2011	% Of TOTAL POPULATION
Abrams	\$159,732,100	4.49%	\$160,832,900	4.45%	-0.68%	1,860	4.93%
Bagley	44,092,500	1.24%	44,613,700	1.24%	-1.17%	290	0.77%
Brazeau	248,096,100	6.97%	254,250,600	7.04%	-2.42%	1,285	3.41%
Breed	76,490,200	2.15%	78,584,600	2.18%	-2.67%	714	1.89%
Chase	200,030,900	5.62%	198,850,100	5.50%	0.59%	3,014	7.99%
Doty	102,360,300	2.87%	104,707,200	2.90%	-2.24%	259	0.69%
Gillett	64,763,000	1.82%	67,218,300	1.86%	-3.65%	1,041	2.76%
How	41,316,100	1.16%	42,107,800	1.17%	-1.88%	518	1.37%
Lakewood	230,898,600	6.48%	241,072,000	6.67%	-4.22%	818	2.17%
Lena	47,752,900	1.34%	48,921,800	1.35%	-2.39%	726	1.92%
Little River	78,245,200	2.20%	81,893,400	2.27%	-4.45%	1,097	2.91%
Little Suamico	374,241,100	10.51%	371,306,000	10.28%	0.79%	4,858	12.88%
Maple Valley	54,206,900	1.52%	56,224,600	1.56%	-3.59%	664	1.76%
Morgan	72,034,300	2.02%	74,982,200	2.08%	-3.93%	985	2.61%
Mountain	158,264,100	4.44%	165,464,500	4.58%	-4.35%	822	2.18%
Oconto	100,072,000	2.81%	101,122,200	2.80%	-1.04%	1,334	3.54%
Oconto Falls	92,115,300	2.59%	93,307,700	2.58%	-1.28%	1,264	3.35%
Pensaukee	123,302,500	3.46%	124,211,900	3.44%	-0.73%	1,377	3.65%
Riverview	262,985,700	7.39%	255,199,400	7.06%	3.05%	726	1.92%
Spruce	100,618,600	2.83%	105,970,200	2.93%	-5.05%	833	2.21%
Stiles	127,479,400	3.58%	128,242,300	3.55%	-0.59%	1,489	3.95%
Townsend	309,045,900	8.68%	311,066,900	8.61%	-0.65%	981	2.60%
Underhill	86,899,400	2.44%	88,487,200	2.45%	-1.79%	883	2.34%
Total Towns	3,155,043,100	88.61%	3,198,637,500	88.55%	-1.36%	27,838	73.80%
Lena	29,974,800	0.84%	30,608,800	0.85%	-2.07%	563	1.49%
Pulaski	779,000	0.02%	782,600	0.02%	-0.46%	0	0.00%
Suring	20,877,935	0.59%	21,536,535	0.60%	-3.06%	545	1.44%
Total Villages	51,631,735	1.45%	52,927,935	1.47%	-2.45%	1,108	2.94%
Gillett	50,240,200	1.41%	52,255,600	1.45%	-3.86%	1,382	3.66%
Oconto	183,668,900	5.16%	186,023,000	5.15%	-1.27%	4,505	11.94%
Oconto Falls	119,938,800	3.37%	122,351,700	3.39%	-1.97%	2,890	7.66%
Total Cities	353,847,900	9.94%	360,630,300	9.98%	-1.88%	8,777	23.27%
County Total	\$3,560,522,735	100.00%	\$3,612,195,735	100.00%	-1.43%	37,723	100.00%
					2010 census	37,660	0.2%

TID VALUES	2011 Increment	2010 Total Increment		Base Value	Current Value (base plus increment)
V. SURING #1	\$1,321,565	\$1,443,565	-8.45%	\$1,449,235	\$2,770,800
C. GILLETT #1 1986	597,500	611,600	-2.31%	780,300	1,377,800
C. GILLETT #2 1993	1,427,500	1,263,600	12.97%	47,700	1,475,200
C. GILLETT #3	3,051,000	3,552,900	-14.13%	7,370,500	10,421,500
C. OCONTO #2 1998	7,236,500	7,268,500	-0.44%	4,100,500	11,337,000
C. OCONTO #3 2007	0	0		13,416,200	13,416,200
C. OCONTO #4 2010	0			1,428,600	1,161,100
C. OFALLS #2 1992	25,025,500	26,186,300	-4.43%	4,395,700	29,421,200
	\$38,659,565	\$40,326,465	-4.13%	\$32,988,735	\$71,380,800

Total Equalized Value Including TIDs:
-1.4604% **\$3,599,182,300** **\$3,652,522,200**

Source: Wisc. DOR Tax Report (08/15/XX)
 Population is Wisc. DOA

**OCONTO COUNTY
NET NEW CONSTRUCTION 2010-2011**

<u>MUNICIPALITY</u>	<u>2010 EQUALIZED VALUE</u>	<u>NET NEW CONSTRUCTION</u>	<u>PERCENT CHANGE</u>
Towns:			
ABRAMS	\$ 160,832,900	\$ 811,900	0.50%
BAGLEY	44,613,700	240,700	0.54%
BRAZEAU	254,250,600	1,098,900	0.43%
BREED	78,584,600	411,300	0.52%
CHASE	198,850,100	2,923,100	1.47%
DOTY	104,707,200	924,200	0.88%
GILLETT	67,218,300	704,500	1.05%
HOW	42,107,800	397,400	0.94%
LAKEWOOD	241,072,000	2,408,300	1.00%
LENA	48,921,800	498,900	1.02%
LITTLE RIVER	81,893,400	100,200	0.12%
LITTLE SUAMICO	371,306,000	6,638,300	1.79%
MAPLE VALLEY	56,224,600	454,600	0.81%
MORGAN	74,982,200	451,200	0.60%
MOUNTAIN	165,464,500	948,000	0.57%
OCONTO	101,122,200	6,000	0.01%
OCONTO FALLS	93,307,700	427,500	0.46%
PENSAUKEE	124,211,900	920,800	0.74%
RIVERVIEW	255,199,400	2,305,300	0.90%
SPRUCE	105,970,200	483,800	0.46%
STILES	128,242,300	1,003,100	0.78%
TOWNSEND	311,066,900	2,373,700	0.76%
UNDERHILL	88,487,200	429,000	0.48%
Villages:			
LENA	30,608,800	153,700	0.50%
PULASKI	782,600	-	0.00%
SURING	22,980,100	39,300	0.17%
Cities:			
GILLETT	57,683,700	153,300	0.27%
OCONTO	193,291,500	432,200	0.22%
OCONTO FALLS	148,538,000	(271,500)	-0.18%
COUNTY OF OCONTO	\$ 3,652,522,200	\$ 27,467,700	0.75%

All amounts are from the Wi DOR Net New Construction Report issued August 15, 2011. The amount of NET New Construction is New Construction reduced by any demolition or destruction of buildings.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	OCONTO COUNTY LEVY LIMIT WORKSHEET								2005(06)	2006(07)	2007(08)	2008(09)	2009(10)	2010(11)	2011(12)
2	Determination of Allowable Levy for Counties:								102.555%	102.871%	102.00%	102.00%	103.00%	103.00%	
3						NNC ->							101.203%	100.77%	100.75%
4	1	Prior year (allowable) county levy							\$ 15,605,255	\$ 16,003,969	\$ 16,468,084	\$ 16,797,446	\$ 16,835,406	\$ 17,938,921	\$ 18,477,089
5	2	Exclude County Developmentally Disabled Education Levy*							\$ -	\$ -					
6	3	Prior year actual county levy (line 1 - l2 and - line 3)							\$ 15,605,255	\$ 16,003,969	\$ 16,468,084	\$ 16,797,446	\$ 16,835,406	\$ 17,938,921	17,137,113
7	4	%Growth applied to levy						1.02	\$ 15,917,360	\$ 16,324,048		\$ 17,133,395	\$ 17,340,468	\$ 18,477,089	
8	5	Net new construction applied to levy						1.018	\$ 16,003,969	\$ 16,463,443		\$ 17,103,327	17,037,936	18,077,409	17,265,984
9	6	Select the larger of line 5 or line 6.							\$ 16,003,969	\$ 16,463,443	\$ 16,797,446	\$ 17,133,395	\$ 17,340,468	\$ 18,477,089	
10															
11	Adjustments to levy Limit, if Needed														
12	7	Unused levy capacity											598,453		85,686.0
13	8	Increase in debt service													
14		for debt authorized prior to July 1, 2005													
15	9	Debt service for debt authorized after July 1, 2005. 66.0602(3)(d)2 (add)													
16	10	Adjustments from line 8 of worksheet on page 2													
17	11	Increase in levy approved by a referendum. 66.0602(4) (add)													
18	14	Allowable levy. (Line 7 adjusted by lines 8 through 13)							\$ 16,003,969	\$ 16,463,443	\$ 16,797,446	\$ 17,133,395	\$ 17,938,921	\$ 18,477,089	\$ 17,351,670
19															
20					Allowable	Levy Increase		\$ 398,714	\$ 459,474	\$ 329,362	\$ 335,949	\$ 1,103,515	\$ 538,168	\$ 214,557	
21															
22															
23												\$ 16,899,471			
24												1,039,450			
25												line 27 apport sheet	17,633,226		
26												less libraries	(375,313)		
27	*	Beginning for 2009, the allowable levy excludes bridge and culvert aid s.82.028(2) levy,											less hwy bridge	(120,800)	
28		library s.43.12 payments levy and county-wide EMS levy.												17,137,113	
29															
30	Beginning for 2012 levy, there is no minimum % growth. Strictly NNC or 0%.														
31	Beginning for 2012 levy, the prior year's actual levy, not the allowable levy, is the base														
32	for next year's calculated allowable levy.														
33															
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Watch for these Symbols

Hold the mouse pointer over the symbol to view the message. Click on the symbol to see if more information is available.

 Help is available for the field.

 There is a warning or caution about the field.

 Something is wrong with the field. Hold the mouse pointer over the symbol to view the message to fix the error. All error messages must be fixed before the form can be submitted.

2011 COUNTY LEVY LIMIT WORKSHEET

Wisconsin Department Of Revenue

Select the County Name from the drop down and County Code and Account Number will populate. You must be connected to the Internet while you make a selection or the form will be unable to pre-populate.

Year <input type="text" value="2011"/>	Report Type <input type="text" value="ORIGINAL"/>	County Name <input type="text" value="OCONTO"/>	County Code <input type="text" value="42999"/>	Account Number <input type="text" value="1155"/>
---	--	--	---	---

Responsible Officer

Phone Number

E-mail Address

Determination of Allowable 2011 Payable 2012 Levy for Counties

1	2010 payable 2011 actual county levy.	17,137,113
2	Exclude prior year levy for unreimbursed expenses related to an emergency declared under sec. 323.10, Wis. Stats.	0
3	Exclude 2010 levy for new general obligation debt authorized after July 1, 2005.	0
4	2010 payable 2011 adjusted actual county levy <i>(Line 1 minus lines 2 and 3)</i> .	17,137,113
5	0.00% growth plus terminated TID% (<u> 0 </u>) applied to 2010 adjusted actual levy.	17,137,113
6	Net new construction % (<u>0.752</u>) + terminated TID% (<u> 0 </u>) applied to 2010 adjusted actual levy.	17,265,984
7	Larger of line 5 or line 6. This is your 2011 levy limit before adjustments.	17,265,984
8	Total adjustments from page 2.	85,686
9	2011 payable 2012 allowable levy. <i>(Sum of Lines 7 and 8)</i> .	17,351,670

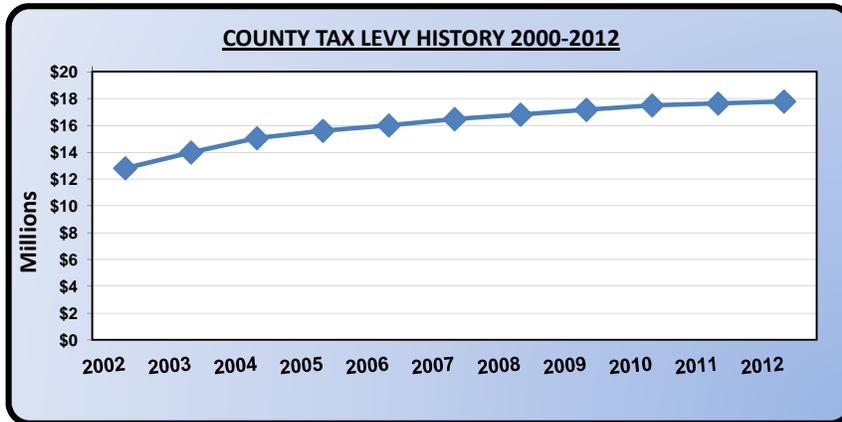
Adjustment for previous year's unused levy (sec. 66.0602(3)(f)1., Wis. Stats.)

1	Previous year's allowable levy	18,477,088
2	Previous year's actual levy	17,137,113
3	Previous year's unused levy (Line 1 minus Line 2)	1,339,975
4	Previous year's actual levy <u>17,137,113</u> x .005	85,686
5	Allowable increase (Lesser of Line 3 or Line 4)	85,686

Adjustments to Levy Limit

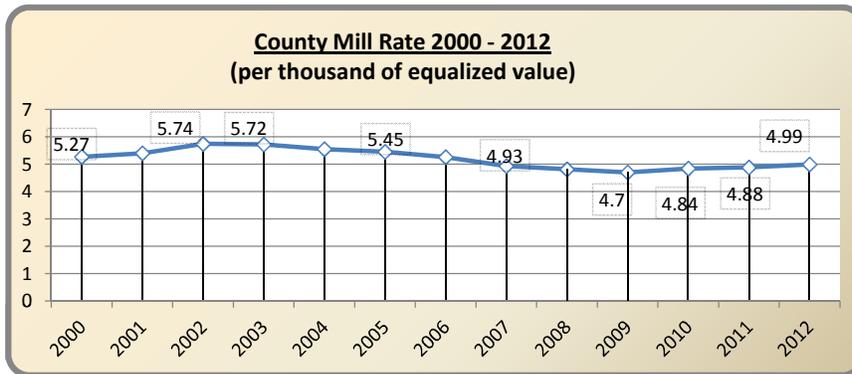
A	Increase for unused levy from previous year (see line 5 above). This adjustment may only be taken if is approved per secs. 66.0602(3)(f)3.a., b. or c., Wis. Stats. (add)	85,686
B	Decrease in 2011 payable 2012 debt service levy as compared to 2010 payable 2011 debt service levy for debt authorized prior to July 1, 2005. (subtract).	
C	Increase in 2011 payable 2012 debt service over 2010 payable 2011 debt service for debt authorized prior to July 1, 2005. Sec. 66.0602(3)(d)1, Wis. Stats. (add)	
D	Increase for County's share of refunded or rescinded taxes certified under sec. 74.41(5), Wis. Stats. (add)	
E	Debt service for general obligation debt authorized after July 1, 2005. Sec. 66.0602(3)(d)2, Wis. Stats. (add) (Includes levy for Milwaukee County Pension Obligation Bonds issued under 59.85)	
F	Increase in 2011 payable 2012 levy approved by a referendum. Sec. 66.0602(4) (add)	
G	Amount levied in 2011 to pay unreimbursed expenses related to an emergency declared under sec. 323.10, Wis. Stats. (add)	
H	<input type="text"/> in costs associated with an intergovernmental cooperation agreement. Sec. 66.0602(3)(i)1 & 2, Wis. Stats	
I	Adjustment to 2011 payable 2012 levy for transfer of services during 2011 to other governmental units. Sec. 66.0602(3)(a), Wis. Stats. (subtract)	
J	Adjustment to 2011 payable 2012 levy for transfer of services during 2011 from other governmental units. Sec. 66.0602(3)(b), Wis. Stats. (add)	
K	Adjustment to 2011 payable 2012 levy for consolidation of services during 2011 Sec. 66.0602(3)(g), Wis. Stats. (add)	
L	Lease payment for lease revenue bond issued before July 1, 2005. Sec. 66.0602(3)(d)4, Wis. Stats. (add)	
M	Levy for shortfall for debt service on revenue bond issued under sec. 66.0621 (add)	
N	Total adjustments (Sum of Lines A through M. Also enter on line 8, page 1)	85,686

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1			STATE FORESTRY TAX (Line 2)			SPECIAL CHARGES (Line 5)	SPECIAL CHARGES (Line 6)	BRIDGE AID (Line 12)	LIBRARY TAX (Line 11)	ALL OTHER COUNTY TAX (Line 18)	COUNTY SALES TAX CREDIT (Line 19)	Subtotal (Line 20)	TOTAL COUNTY (Line 27)	STATE SPECIAL CHG (Line 30)	COUNTY CHG BACKS (Line 37)	2011 GRAND TOTAL (Line 45)	% of county levy
2	DISTRICT	2011 WITH TID	\$610,803.28	2011 WITHOUT TID	\$0.00	\$0.00	\$0.00	\$63,705	\$374,750	\$17,971,670	(\$620,000)	\$17,790,125.00	\$17,790,125.00	\$0.00	\$ 897.73	\$18,401,826.01	
3	Abrams	159,732,100	27,107.52	159,732,100	0.00	0.00	3,225.23	22,098.05	806,244.70	(27,814.43)	803,753.55	803,753.55	0.00		830,861.07	4.52%	
4	Bagley	44,092,500	7,482.77	44,092,500	0.00	0.00	890.29	0.00	222,556.05	(7,677.90)	215,768.44	215,768.44	0.00		223,251.21	1.21%	
5	Brazeau	248,096,100	42,103.43	248,096,100	0.00	0.00	5,009.43	34,322.73	1,252,260.29	(43,201.40)	1,248,391.05	1,248,391.05	0.00		1,290,494.48	7.02%	
6	Breed	76,490,200	12,980.86	76,490,200	0.00	0.00	1,544.45	0.00	386,082.81	(13,319.37)	374,307.89	374,307.89	0.00		387,288.75	2.10%	
7	Chase	200,030,900	33,946.47	200,030,900	0.00	0.00	4,038.92	27,673.17	1,009,652.12	(34,831.73)	1,006,532.48	1,006,532.48	0.00		1,040,478.95	5.66%	
8	Doty	102,360,300	17,371.17	102,360,300	0.00	0.00	2,066.81	14,160.98	516,661.64	(17,824.18)	515,065.25	515,065.25	0.00		532,436.42	2.90%	
9	Gillett	64,763,000	10,990.68	64,763,000	0.00	0.00	1,307.66	8,959.60	326,890.00	(11,277.29)	325,879.97	325,879.97	0.00		336,870.65	1.83%	
10	How	41,316,100	7,011.60	41,316,100	0.00	0.00	834.23	0.00	208,542.22	(7,194.44)	202,182.01	202,182.01	0.00		209,193.61	1.14%	
11	Lakewood	230,898,600	39,184.91	230,898,600	0.00	0.00	4,662.19	0.00	1,165,456.24	(40,206.77)	1,129,911.66	1,129,911.66	0.00		1,169,096.57	6.35%	
12	Lena	47,752,900	8,103.96	47,752,900	0.00	0.00	964.20	6,606.35	241,031.84	(8,315.30)	240,287.09	240,287.09	0.00		248,391.05	1.35%	
13	Little River	78,245,200	13,278.69	78,245,200	0.00	0.00	1,579.89	10,824.79	394,941.14	(13,624.97)	393,720.85	393,720.85	0.00	897.73	407,897.27	2.21%	
14	Little Suamico	374,241,100	63,511.01	374,241,100	0.00	0.00	7,556.48	51,774.19	1,888,974.75	(65,167.25)	1,883,138.17	1,883,138.17	0.00		1,946,649.18	10.59%	
15	Maple Valley	54,206,900	9,199.24	54,206,900	0.00	0.00	1,094.52	0.00	273,608.28	(9,439.14)	265,263.66	265,263.66	0.00		274,462.90	1.49%	
16	Morgan	72,034,300	12,224.66	72,034,300	0.00	0.00	1,454.48	9,965.55	363,591.74	(12,543.46)	362,468.31	362,468.31	0.00		374,692.97	2.04%	
17	Mountain	158,264,100	26,858.39	158,264,100	0.00	0.00	3,195.59	21,894.97	798,835.00	(27,558.80)	796,366.76	796,366.76	0.00		823,225.15	4.48%	
18	Oconto	100,072,000	16,982.83	100,072,000	0.00	0.00	2,020.60	13,844.41	505,111.49	(17,425.71)	503,550.79	503,550.79	0.00		520,533.62	2.83%	
19	Oconto Falls	92,115,300	15,632.53	92,115,300	0.00	0.00	1,859.94	12,743.64	464,950.20	(16,040.20)	463,513.58	463,513.58	0.00		479,146.11	2.61%	
20	Pensaukee	123,302,500	20,925.19	123,302,500	0.00	0.00	2,489.66	17,058.22	622,367.00	(21,470.88)	620,444.00	620,444.00	0.00		641,369.19	3.49%	
21	Riverview	262,985,700	44,630.28	262,985,700	0.00	0.00	5,310.07	36,382.62	1,327,415.26	(45,794.16)	1,323,313.79	1,323,313.79	0.00		1,367,944.07	7.44%	
22	Spruce	100,618,600	17,075.59	100,618,600	0.00	0.00	2,031.64	13,920.03	507,870.45	(17,520.89)	506,301.23	506,301.23	0.00		523,376.82	2.85%	
23	Stiles	127,479,400	21,634.03	127,479,400	0.00	0.00	2,574.00	17,636.07	643,449.82	(22,198.21)	641,461.68	641,461.68	0.00		663,095.71	3.61%	
24	Townsend	309,045,900	52,446.98	309,045,900	0.00	0.00	6,240.10	42,754.80	1,559,903.23	(53,814.70)	1,555,083.43	1,555,083.43	0.00		1,607,530.41	8.74%	
25	Underhill	86,899,400	14,747.36	86,899,400	0.00	0.00	1,754.62	12,022.05	438,623.05	(15,131.94)	437,267.78	437,267.78	0.00		452,015.14	2.46%	
26	Total Towns	3,155,043,100	535,430.15	3,155,043,100	0.00	0.00	63,705.00	374,642.22	15,925,019.32	(549,393.12)	15,813,973.42	15,813,973.42	0.00	897.73	16,350,301.30	88.89%	
27	Lena	29,974,800	5,086.91	29,974,800	0.00	0.00		0.00	151,297.23	(5,219.56)	146,077.67	146,077.67	0.00		151,164.58	0.82%	
28	Pulaski	779,000	132.20	779,000	0.00	0.00		107.78	3,931.99	(135.65)	3,904.12	3,904.12	0.00		4,036.32	0.02%	
29	Suring	22,199,500	3,767.39	20,877,935	0.00	0.00		0.00	105,380.98	(3,635.51)	101,745.47	101,745.47	0.00		105,512.86	0.57%	
30	Total Villages	52,953,300	8,986.50	51,631,735	0.00	0.00	0.00	107.78	260,610.20	(8,990.72)	251,727.26	251,727.26	0.00	0.00	260,713.76	1.41%	
31	Gillett	55,316,200	9,387.50	50,240,200	0.00	0.00		0.00	253,586.44	(8,748.41)	244,838.03	244,838.03	0.00		254,225.53	1.38%	
32	Oconto	190,905,400	32,397.82	183,668,900	0.00	0.00		0.00	927,065.24	(31,982.58)	895,082.66	895,082.66	0.00		927,480.48	5.03%	
33	Oconto Falls	144,964,300	24,601.31	119,938,800	0.00	0.00		0.00	605,388.79	(20,885.17)	584,503.62	584,503.62	0.00		609,104.93	3.29%	
34	Total Cities	391,185,900	66,386.63	353,847,900	0.00	0.00	0.00	0.00	1,786,040.47	(61,616.16)	1,724,424.31	1,724,424.31	0.00	0.00	1,790,810.94	9.69%	
35	County Total	\$ 3,599,182,300	\$ 610,803.28	\$ 3,560,522,735	\$ -	\$ -	\$ 63,705.00	\$ 374,750.00	\$ 17,971,669.99	\$ (620,000.00)	\$ 17,790,124.99	\$ 17,790,124.99	\$ -	\$ 897.73	\$ 18,401,826.00	100%	
36	02-Nov-11		0.00														
37			see Kim for these figures														



2002	\$12,809,685
2003	\$13,989,712
2004	\$15,046,347
2005	\$15,605,255
2006	\$16,003,969
2007	\$16,468,084
2008	\$16,797,446
2009	\$17,172,457
2010	\$17,491,115
2011	\$17,633,343
2012	\$17,790,125

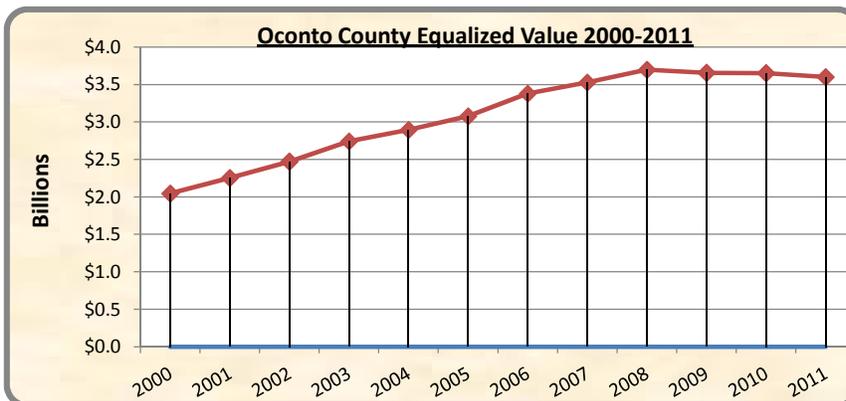
The annual county tax levy is developed through the county's budget process. It culminates with the County Board approving the next years' budget and county tax levy in October. Beginning with tax year 2006, the amount of the county tax levy is subject to levy limits imposed by the Wisc. Dept of Revenue.



2000	\$5.27
2001	\$5.40
2002	\$5.74
2003	\$5.72
2004	\$5.55
2005	\$5.45
2006	\$5.26
2007	\$4.93
2008	\$4.81
2009	\$4.70
2010	\$4.84
2011	\$4.88
2012	\$4.99

The county mill rate is used in the apportionment of the county tax levy to the local districts of the county for collection on the property tax bills. The mill rate is determined by dividing the county tax levy by the equalized value of the county (less TID).

Oconto County's mill rate is subject to a maximum rate of \$5.97 per the Wisc DOR.

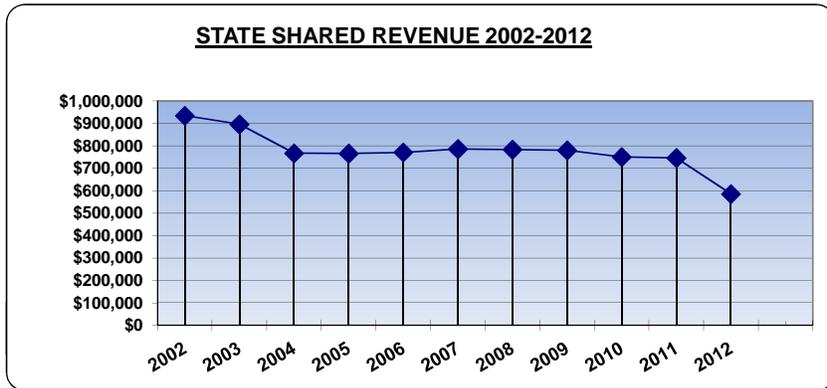
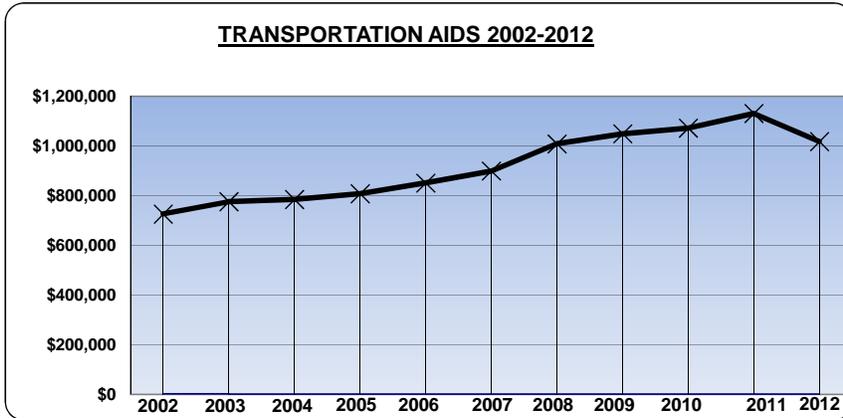


2000	\$ 2,045,717,800
2001	\$ 2,253,667,060
2002	\$ 2,471,809,200
2003	\$ 2,741,652,100
2004	\$ 2,895,927,000
2005	\$ 3,077,200,600
2006	\$ 3,377,804,700
2007	\$ 3,528,606,900
2008	\$ 3,697,931,500
2009	\$ 3,656,668,300
2010	\$ 3,652,522,200
2011	\$ 3,599,182,300

The Equalized Value (E/V) of each municipality of the County is determined annually in August by the Wisconsin Dept of Revenue. The E/V, excluding the value of TIF district increments, is used by the county to calculate the county tax levy mill rate. The county uses the E/V of each municipality to apportion their share of the county tax. Oconto County's total E/V has increased every year in recent history until 2009.

10/15/2011

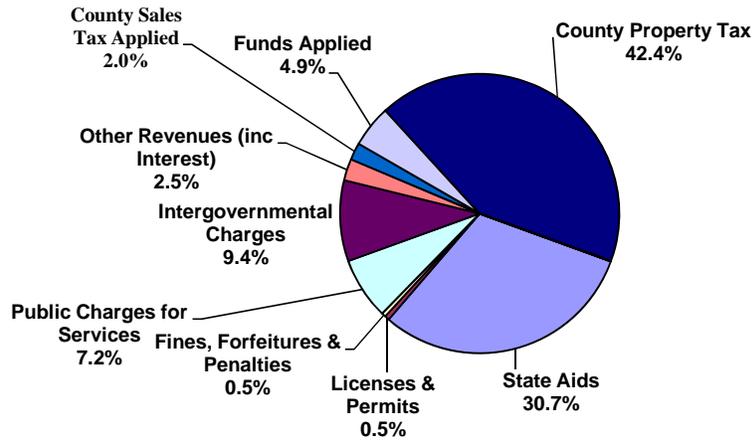
**WIDOT HIGHWAY TRANSPORTATION AIDS &
WIDOR STATE SHARED REVENUE
Paid to Oconto County 2000-2012**



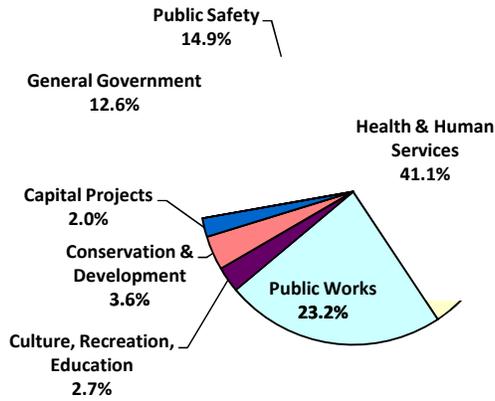
As can be seen in the above charts, State Transportation Aids for highway have increased every year until 2012, while State Shared Revenue has decreased since 2002 and has remained basically the same since 2004 until 2012, when it sustained a major reduction.

<u>Shared Revenue</u>	<u>Transportation Aids</u>
2002 \$ 934,400	2002 \$ 726,433
2003 \$ 895,963	2003 \$ 776,222
2004 \$ 767,073	2004 \$ 785,447
2005 \$ 765,790	2005 \$ 808,418
2006 \$ 770,981	2006 \$ 851,386
2007 \$ 785,892	2007 \$ 899,775
2008 \$ 783,177	2008 \$ 1,009,014
2009 \$ 779,911	2009 \$ 1,049,558
2010 \$ 750,170	2010 \$ 1,072,420
2011 \$ 745,953	2011 \$ 1,131,372
2012 \$ 585,351	2012 \$ 1,018,410

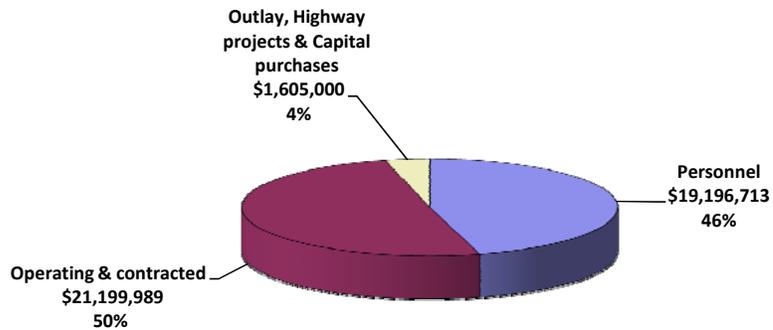
2012 REVENUE SOURCES



2012 EXPENDITURE CATAGORIES



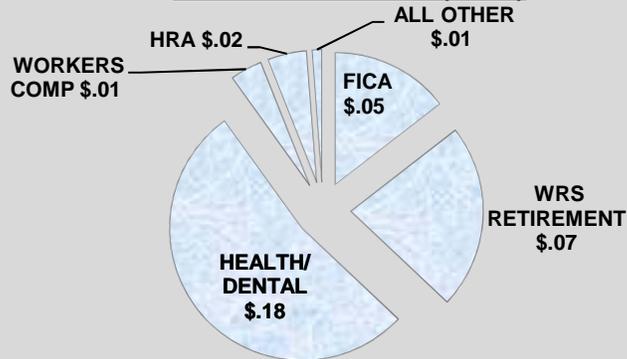
2012 EXPENDITURES BY TYPE



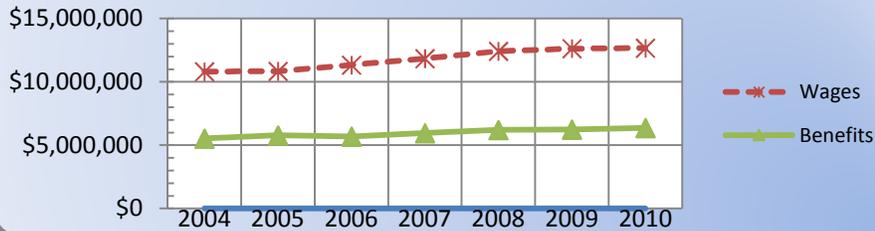
THE PERSONNEL COSTS DOLLAR (2010)



THE \$.34 BENEFITS (2010)



TREND OF WAGES AND FRINGE 2004-2010



	2004	2005	2006	2007	2008	2009	2010
Wages	10,805,099	10,839,080	11,330,647	11,843,354	12,421,396	12,631,407	12,665,684
Benefits	5,531,377	5,778,191	5,694,343	5,963,966	6,207,150	6,244,687	6,366,958
Total	16,336,476	16,617,271	17,024,990	17,807,320	18,628,546	18,876,094	19,032,642

of employees at end of year

2004	2005	2006	2007	2008	2009	2010
265	265	268	266	266	263	

COUNTY OF OCONTO

2012 BUDGET

SECTION B

BUDGET SUMMARY

BUDGET REVIEW SUMMARY

BUDGET SUMMARY CATAGORY GUIDE

2012 BUDGET SUMMARY PRESENTATION

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	COUNTY OF OCONTO														
2	2012 BUDGET REVIEW SUMMARY WORKSHEET														
3	NET COSTS FOR TAX LEVY														
4		BOARD	BOARD	2012		Finance		2012		2012		2012			
5		ADOPTED	ADOPTED	PROPOSED	2011-2012	Committee	TOTAL	Subject to	"SPECIAL	2012	Subject to	"SPECIAL	2012	2012	% of
6		2010	2011	BUDGET	Difference	Recommend	TAX LEVY	TAX LIMIT	LEVY	LEVY	TAX LEVY	LEVY	COUNTY	TAX LEVY	Levy
7	THURSDAY SEPT 29, 2011														
8	AIRPORT	17,621	17,622	17,558	(64)	17,558	17,558	17,558			17,558		17,558	0.1%	
9	MEDICAL EXAMINER	91,663	95,161	94,104	(1,057)	94,104	94,104	94,104			94,104		94,104	0.5%	
10	CHILD SUPPORT	152,386	253,644	294,361	40,717	294,361	294,361	294,361			294,361		294,361	1.7%	
11	CORPORATION COUNSEL	82,610	84,885	79,537	(5,348)	79,537	79,537	79,537			79,537		79,537	0.4%	
12	DISTRICT ATTORNEY/VICTIM WITNESS	226,601	226,084	218,535	(7,549)	218,535	218,535	218,535			218,535		218,535	1.2%	
13	COURTS	323,963	361,413	372,184	10,771	412,184	412,184	412,184			412,184		412,184	2.3%	
14	FAMILY MEDIATION FUND	16,200	16,411	14,515	(1,896)	14,515	14,515	14,515			14,515		14,515	0.1%	
15	EMERGENCY GOVERNMENT	38,731	39,947	51,974	12,027	37,052	37,052	37,052			37,052		37,052	0.2%	
16	(Outlay)		1,800	500	(1,300)	500	500	500			500		500	0.0%	
17	SHERIFF	5,695,281	5,694,867	5,586,439	(108,428)	5,586,439	5,586,439	5,586,439			5,586,439		5,586,439	31.4%	
18	HIGHWAY	3,221,673	3,221,672	3,222,541	869	3,222,541	3,222,541	3,222,541			3,222,541		3,222,541	18.1%	
19	Highway Local Bridge Aid	222,222	120,800	63,705	(57,095)	63,705	63,705	63,705			63,705		63,705	0.4%	
20															
21	FRIDAY SEPT 30, 2011														
22	COURTHOUSE MAINT	727,452	703,443	693,524	(9,919)	693,524	693,524	693,524			693,524		693,524	3.9%	
23	Courthouse Maintenance Outlay	0	23,750	20,500	(3,250)	20,500	20,500	20,500			20,500		20,500	0.1%	
24	HUMAN SERVICES	4,988,184	4,988,184	4,988,184	0	4,988,184	4,988,184	4,988,184			4,988,184		4,988,184	28.0%	
25	COMMISSION ON AGING	32,878	33,616	34,095	479	34,095	34,095	34,095			34,095		34,095	0.2%	
26	YOUTH FAIR	9,400	9,400	9,400	0	9,400	9,400	9,400			9,400		9,400	0.1%	
27	EXTENSION/EDUCATION	291,836	295,202	283,875	(11,327)	279,539	279,539	279,539			279,539		279,539	1.6%	
28	HISTORICAL SOCIETY	9,991	9,991	9,991	0	9,991	9,991	9,991			9,991		9,991	0.1%	
29	SENIOR CITIZENS CENTER	3,275	3,275	3,275	0	3,275	3,275	3,275			3,275		3,275	0.0%	
30	COUNTY LIBRARIES	369,422	367,313	370,300	2,987	370,300	370,300	370,300			370,300		370,300	2.1%	
31	County Library Board & Other		8,000	4,450	(3,550)	4,450	4,450	4,450			4,450		4,450	0.0%	
32	MONDAY OCT 3, 2011														
33	LAND/WATER RESOURCES:														
34	LWR ADMINISTRATIVE SUPPORT	24,407	24,470	18,980	(5,490)	18,980	18,980	18,980			18,980		18,980	0.1%	
35	FORESTRY, PARKS, RECREATION	(42,122)	(42,122)	(70,036)	(27,914)	(70,036)	(70,036)	(70,036)			(70,036)		(70,036)	-0.4%	
36	ZONING	302,180	302,180	301,574	(606)	301,574	301,574	301,574			301,574		301,574	1.7%	
37	RECYCLING	0	-	0	0	0	0	0			0		0	0.0%	
38	MAR-OCO	0	-	0	0	0	0	0			0		0	0.0%	
39	LAND CONSERVATION	116,928	169,665	172,961	3,296	172,961	172,961	172,961			172,961		172,961	1.0%	
40	LAND INFORMATION (Surveyor)	360,005	366,855	348,142	(18,713)	348,142	348,142	348,142			348,142		348,142	2.0%	
41	LAND RECORDS	0	-	0	0	0	0	0			0		0	0.0%	
42															
43	OCEDC:														
44	Economic Development	122,532	122,532	122,532	0	122,532	122,532	122,532			122,532		122,532	0.7%	
45	Tourism	129,260	154,490	154,490	0	154,490	154,490	154,490			154,490		154,490	0.9%	
46															
47	TUESDAY OCT 4, 2011														
48	VETERANS SERVICE OFFICER	116,680	119,171	125,001	5,830	125,001	125,001	125,001			125,001		125,001	0.7%	
49	REGISTER OF DEEDS	(17,645)	(17,673)	(18,083)	(410)	(18,083)	(18,083)	(18,083)			(18,083)		(18,083)	-0.1%	
50	COUNTY TREASURER	(203,887)	(195,173)	(304,055)	(109,882)	(304,055)	(304,055)	(304,055)			(304,055)		(304,055)	-1.7%	
51	Interest On Investments	(301,000)	(170,000)	(150,000)	20,000	(150,000)	(150,000)	(150,000)			(150,000)		(150,000)	0.0%	
52	COUNTY CLERK/ELECTIONS	180,698	184,318	181,786	(2,532)	181,786	181,786	181,786			181,786		181,786	1.0%	
53	Elections	27,148	18,114	94,398	76,284	94,398	94,398	94,398			94,398		94,398	0.5%	
54	COUNTY BOARD	216,799	209,399	196,313	(13,096)	196,313	196,313	196,313			196,313		196,313	1.1%	
55	TECHNOLOGY SERVICES	656,804	666,054	659,254	(6,800)	659,254	659,254	659,254			659,254		659,254	3.7%	
56	ADMIN CO-ORD/NEGOTIATIONS	175,090	206,165	202,971	(3,194)	202,971	202,971	202,971			202,971		202,971	1.1%	
57	INSURANCE/SAFETY/RISK MGT	142,672	196,542	123,123	(73,419)	123,123	123,123	123,123			123,123		123,123	0.7%	
58	FINANCE	218,298	234,915	228,692	(6,223)	227,732	227,732	227,732			227,732		227,732	1.3%	
59	BAY LAKE REGIONAL PLANNING	16,975	16,616	17,091	475	17,091	17,091	17,091			17,091		17,091	0.1%	
60	subtotal					(304,317)									
61	OTHER:														
62	State Apportionment Special Charges	1,358	117	0	(117)	0	-	0			0		0	0.0%	
63	SI-A State Shared Revenue est.	(742,653)	(745,953)	(585,351)	160,602	(585,351)	(585,351)	(585,351)			(585,351)		(585,351)	-3.4%	
64	SI-A-Business Computer Exemption est.	(9,000)	(9,500)	(11,000)	(1,500)	(11,000)	(11,000)	(11,000)			(11,000)		(11,000)	-0.1%	
65	Other (Indirect Cost Reimb) est.	(44,300)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)			(8,000)		(8,000)	0.0%	
66		17,988,616	18,379,662	18,234,330	(449,649)	18,254,112	18,254,112	18,254,112			17,815,657	438,455	18,254,112		
67	CONTINGENCY	247,500	336,760	250,000	(86,760)	250,000	250,000	250,000			250,000		250,000	1.4%	
68	SUBTOTAL	18,216,116	18,716,422	18,484,330	(536,409)	18,504,112	18,504,112	18,504,112			18,065,657	438,455	18,504,112		
69	FUNDS APPLIED:														
70	Other Funds Applied (HHS)	(400,000)	(642,763)		642,763	(400,000)	(400,000)	(400,000)			(400,000)		(400,000)	-2.3%	
71	Hwy funds transfer		(440,316)		440,316	(313,987)	(313,987)	(313,987)			(313,987)		(313,987)	-1.8%	
72	General Fund Applied	(325,000)	-		0	0	0	0			0		0	0.0%	
73		(725,000)	(1,083,079)		1,083,079	(713,987)	(713,987)	(713,987)			(713,987)		(713,987)	0	
74		17,491,116	17,633,343	18,484,330	546,670	17,790,125	17,790,125	17,790,125			17,351,670	438,455	17,790,125	100.7%	
75	Capital Projects:														
76	Property Maintenance	30,000	610,000	195,000	(415,000)	0	-	0			0		0		
77	County Board	0	-	55,000	55,000	55,000	55,000	55,000			55,000		55,000		
78	Technology Services	160,000	160,000	160,000	0	160,000	160,000	160,000			160,000		160,000		
79	Sheriff New Vehicles	140,000	140,000	150,000	10,000	150,000	150,000	150,000			150,000		150,000		
80	Sheriff-Other	0	250,000	-	(250,000)	0	-	0			0		0		
81	Forestry	20,000	-	275,000	275,000	255,000	255,000	255,000			255,000		255,000		
82	LWR- Other	74,000	-	-	0	0	-	0			0		0		
83	Subtotal of Capital	424,000	1,160,000	835,000	(325,000)	620,000	620,000	620,000			620,000		620,000		
84	County Sales Tax Applied For Capital	(424,000)	(1,160,000)	(835,000)	325,000	(620,000)	(620,000)	(620,000)			(620,000)		(620,000)		
85	Net Capital cost	0	0	0	0	0	0	0			0		0		
86	TOTAL	17,491,116	17,633,343	18,484,330	546,670	17,790,125	17,790,125	17,790,125			17,351,670	438,455	17,790,125		
87	Maximum Tax Levy Allowable (DOR preprinted levy limit form)										17,351,670	438,455	17,790,125		
88	Total Over (Under) Tax Levy Limit										(0)				
89															
90	County Equalized Value (less TID)	3,611,301,935	3,612,195,735	3,560,522,735	3,560,522,735	3,560,522,735	3,560,522,73								

key ->

I CLASSIFICATION (PROGRAM)

A - Function

1. Cost Center (Department/Account)

1 - GENERAL GOVERNMENT

A - Legislative:

- 1. County Board

B - Judicial:

- 1. Clerk of Courts
- 2. Circuit Court
- 3. Register IN Probate
- 4. Family Court
- 5. Law Library
- 6. Condemnation Commission
- 7. Family Mediation

C - Legal:

- 1. District Attorney
- 2. Victim Witness
- 3. Corporation Counsel

D - General Administration:

- 1. Administrative Coordinator
- 2. Labor Negotiations
- 3. County Clerk/Elections
- 4. Technology Services
- 5. Various General Revenues

E - Financial Administration:

- 1. Finance Department/Auditing
- 2. County Treasurer
- 3. Assessment of Property

F - General Buildings:

- 1. Courthouse Maintenance

G - Property Records & Control:

- 1. Register of Deeds
- 2. Land Records Modernization
- 3. Land Information System
- 4. Physical Address

H - Property Insurance & Risk Management:

- 1. Non-departmental Insurances
- 2. Safety/Risk Management
- 3. Benefits Administration

I - Other General Government:

- 1. Contingency

2 - PUBLIC SAFETY

A - Law Enforcement:

- 1. Sheriff
- 2. Dispatch
- 3. Jail
- 4. Juvenile Detention

B - Emergency Government:

- 1. Emergency Government
- 2. EPRAC
- 3. EMS Council
- 4. Homeland Security

3 - HEALTH & HUMAN SERVICES

A - Veterans:

- 1. Veterans Service Office
- 2. Veterans Relief
- 3. Care of Veterans Graves

B - Aging:

- 1. Commission on Aging
- 2. Oconto Falls Senior Center

C - Human Services:

- 1. Administrative & Support
- 2. Economic Support
- 3. Public Health
- 4. Family Services
- 5. Vocational Services
- 6. Community Long Term Support

D - Child Support:

- 1. Child Support Agency

4 - PUBLIC WORKS

A - Highway Road & Bridge:

- 1. Highway Administration
- 2. CTHS Maintenance
- 3. CTHS Winter Maintenance
- 4. Hot Mix
- 5. FAS Construction
- 6. CHIP Program
- 7. County Bridge Aids/Safe Bridge

B - Highway Internal Service:

- 1. Acquisition of Capital Assets
- 2. State/Local Governments Work

C - Other Transportation:

- 1. Airport

D - Sanitation:

- 1. Private Sewage Systems Regulation
- 2. Salvage Yard Cleanup

E - Recycling:

- 1. County Recycling Program

5 - CULTURE, RECREATION, EDUCATION

A - Culture:

- 1. Libraries
- 2. Historical Society
- 3. Youth Fair

B - Recreation:

- 1. Snowmobile/ATV Trails
- 2. County Parks
- 3. Local Park Aid Program
- 4. County Boat Landings
- 5. Machickanee Shooting Range

C - Education:

- 1. UW-Extension
- 2. State Family Nutrition Program
- 3. UW-Extension Programs

key ->

I CLASSIFICATION (PROGRAM)

A - Function

1. Cost Center (Department/Account)

=====

6 - CONSERVATION & DEVELOPMENT

A - Conservation:

- 1. LWR Administration
- 2. County Forest & Timber Sales
- 3. Forest Roads
- 4. State Forestry Conservation Program
- 5. County Dams
- 6. Wildlife Habitat Management Program
- 7. Gypsy Moth Program
- 8. Land Conservation
- 9. Wildlife Damage Program

B - Development:

- 1. Economic Development
- 2. Tourism
- 3. Bay Lake Regional Planning Commission
- 4. Zoning
- 5. Board of Adjustments
- 6. Land Use Planning

7 - CAPITAL PROJECTS

A - Capital (County Sales Tax Funded)

8 - DEBT SERVICE

9 - FUNDS APPLIED TO REDUCE TAX LEVY (IF ANY)

10 - GENERAL FUND APPLIED (IF ANY)

NOTE: BUDGET CLASSIFICATIONS ARE PRESENTED AS RECOMMENDED BY THE WISC DEPT OF REVENUE.

OCONTO COUNTY WISCONSIN

2012 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Line item													
2	Detail		ACCOUNT	2011		PROPOSED		ANTICIPATED		TRANSFERS/		2012		Change from
3	Page		TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED		BUDGET LEVY		2011 to 2012
4	1 GENERAL GOVERNMENT *****													
5	LEGISLATIVE:													
6	4		County Board	209,399		196,313		-		-		196,313		(13,086)
7	1A		TOTAL LEGISLATIVE	\$ 209,399		\$ 196,313		\$ -		\$ -		\$ 196,313		\$ (13,086)
8	JUDICIAL:													
9	Courts:													
10	6		Clerk of Courts	552,469		541,977						541,977		(10,492)
11	7		Circuit Court Branch I&II	166,529		164,323						164,323		(2,206)
12	6		(State Aid-Courts)	(144,561)				(133,704)				(133,704)		10,857
13	6		(State Aid-GAL/Public Defenders)	(32,865)				(29,094)				(29,094)		3,771
14	6		(County Ordinance Forfeitures)	(120,000)				(100,000)				(100,000)		20,000
15	6		(County Share of State Fines)	(120,000)				(100,000)				(100,000)		20,000
16	6		(Court Fees and Costs)	(206,000)				(190,000)				(190,000)		16,000
17	6		(Charges to Departments-Child Support Agency)	(28,579)				(27,773)				(27,773)		806
18	8		Register in Probate	159,163		155,212						155,212		(3,951)
19	6		(Register in Probate Fees)	(14,000)				(14,000)				(14,000)		0
20	9		Family Court Commissioner	145,457		142,143		(700)				141,443		(4,014)
21	6		Law Library	3,800		3,800						3,800		0
22	10		Family Mediation	16,411		34,715		(20,200)		-		14,515		(1,896)
23			Net Courts	377,824		1,042,170		(615,471)		-		426,699		48,875
24														
25	13		Medical Examiner	95,161		94,104		-		-		94,104		(1,057)
26	1B		TOTAL JUDICIAL	\$ 472,985		\$ 1,136,274		\$ (615,471)		\$ -		\$ 520,803		\$ 47,818
27														
28	LEGAL:													
29	11		District Attorney (Fees)	199,374		196,166		(5,000)				191,166		(8,208)
30	12		Victim/Witness Program (State aid)	26,710		57,911		(30,542)		-		27,369		659
31			Net District Attorney	226,084		254,077		(35,542)		-		218,535		(7,549)
32														
33	21		Corporation Counsel (Charges to CSA)	84,885		92,080		(12,543)		-		79,537		(5,348)
34	1C		TOTAL LEGAL	\$ 310,969		\$ 346,157		\$ (48,085)		\$ -		\$ 298,072		\$ (12,897)

OCONTO COUNTY WISCONSIN

2012 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Line item													
2	Detail		ACCOUNT	2011	PROPOSED	ANTICIPATED	TRANSFERS/	2012	Change from					
3	Page		TITLE	BUDGET LEVY	EXPENDITURES	(REVENUES)	FUNDS APPLIED	BUDGET LEVY	2011 to 2012					
35	GENERAL ADMINISTRATION:													
36	23		Administrative Coordinator	153,865	181,471			181,471	27,606					
37	23		Labor Negotiations	52,300	21,500			21,500	(30,800)					
38														
39	14		County Clerk (Licenses & fees)	184,318	184,101	(2,315)		181,786	(2,532)					
40	15		Elections (Charges for supplies)	18,114	114,398	(20,000)		94,398	76,284					
41														
42	27-29		Technology Services (Charges to Depts & Fees)	666,054	701,854	(42,600)		659,254	(6,800)					
43														
44	1		State Special Charge (ss.70.63)	117				0	(117)					
45			Various Revenues:											
46	1		(State Shared Revenue)	(745,953)		(585,351)		(585,351)	160,602					
47	1		(State Aid-Exempted Business Computers)	(9,500)		(11,000)		(11,000)	(1,500)					
48	1		(Indirect Cost Reimbursements - General & Other)	(8,000)		(8,000)		(8,000)	0					
49	1		(Interest On Investments)	(170,000)	-	(150,000)		(150,000)	20,000					
50	1D		TOTAL GENERAL ADMINISTRATION	\$ 141,315	\$ 1,203,324	\$ (819,266)	\$ -	\$ 384,058	\$ 242,743					
51	FINANCIAL ADMINISTRATION:													
52			Finance:											
53	37		Finance Department	197,112	190,529	(120)		190,409	(6,703)					
54	38		Independent Auditing	48,160	48,160			48,160	0					
55	38		Cost Allocation Plan	6,410	6,410			6,410	0					
56	38		(Audit / Accounting Charges to Departments)	(16,767)	(17,247)	-		(17,247)	(480)					
57			Net Finance	234,915	227,852	(120)		227,732	(7,183)					
58			Treasury:											
59	18		County Treasurer	210,527	176,845			176,845	(33,682)					
60	18		Uncollectable Personal Property Tax Pmts	10,000	10,000			10,000	0					
61	17		(Payments In Lieu of Taxes)	(25,000)		(25,000)		(25,000)	0					
62	17		(Forest Crop Taxes)	(200)		(200)		(200)	0					
63	17		(Managed Forest Land Taxes)	(18,000)		(20,000)		(20,000)	(2,000)					
64	17		(Ag Use Value Penalties)	(4,000)		(2,500)		(2,500)	1,500					
65	17		(State Aid-Forest Crop & MFL)	(18,000)		(18,000)		(18,000)	0					
66	17		(Interest on Delinquent Property Taxes)	(350,000)		(425,000)		(425,000)	(75,000)					
67	17		(Miscellaneous Sales-Treasurer)	(500)	-	(200)		(200)	300					
68			Net Treasury	(195,173)	186,845	(490,900)		(304,055)	(108,882)					
69			Assessment of Property:											
70	38-39		Property Tax Listing (Sale of R/E Listings)	198,996	192,963			192,963	(6,033)					
71	39		Tax Deed Expense (Sale of tax deeds)	(51,200)	13,500	(65,900)		(52,400)	(1,200)					
72	39		Assessor of Incomes	480	480	-		480	-					
73			Net Assessment of Property	148,276	206,943	(65,900)		141,043	(7,233)					
74	1E		TOTAL FINANCIAL ADMINISTRATION	\$ 188,018	\$ 621,640	\$ (556,920)	\$ -	\$ 64,720	\$ (123,298)					

OCONTO COUNTY WISCONSIN

2012 BUDGET SUMMARY

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1	Line item													
2	Detail		ACCOUNT	2011		PROPOSED		ANTICIPATED		TRANSFERS/		2012		Change from
3	Page		TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED		BUDGET LEVY		2011 to 2012
75			GENERAL BUILDINGS AND PLANT:											
76	34-35		Courthouse Property and Building Maintenance	727,193		714,024		-		-		714,024		(13,169)
77	1F		TOTAL GENERAL BLDGS AND PLANT	\$ 727,193		\$ 714,024		\$ -		\$ -		\$ 714,024		\$ (13,169)
78														
79			PROPERTY RECORDS AND CONTROL:											
80	22		Register of Deeds	298,327		291,917						291,917		(6,410)
81	22		(Register of Deeds Fees)	(256,000)				(264,000)				(264,000)		(8,000)
82	22		(Real Estate Transfer Fees-County Share)	(60,000)		-		(46,000)		-		(46,000)		14,000
83			Net Register of Deeds	(17,673)		291,917		(310,000)		-		(18,083)		(410)
84	43		Land Records Modernization Program	98,386		99,719						99,719		1,333
85	42		(State Aid-Land Records)	(6,386)				(5,319)				(5,319)		1,067
86	42		(Land Records Fees)	(60,000)				(60,000)				(60,000)		0
87	42		(SOLO Fees)	(8,000)				(9,900)				(9,900)		(1,900)
88	42		(Land Records Sale of GIS Maps)	(4,000)				(4,500)				(4,500)		(500)
89	42		(Public Access Fees)	(20,000)		-		(20,000)		-		(20,000)		-
90			Net Land Records Modernization Program	-		99,719		(99,719)		-		-		-
91	39-40		Land Information System-Surveyor (Charges)	185,727		208,240		(33,304)				174,936		(10,791)
92	41		Physical Address Program (Fees)	32,852		39,363		(7,200)		-		32,163		(689)
93			Net Surveyor	218,579		247,603		(40,504)		-		207,099		(11,480)
94	1G		TOTAL PROPERTY RECORDS AND CONTROL	\$ 200,906		\$ 639,239		\$ (450,223)		\$ -		\$ 189,016		\$ (11,890)
95														
96			INSURANCES, RISK MANAGEMENT AND OTHER:											
97	37		Insurance - Property, Liability, Worker's Comp...	699,680		670,500						670,500		(29,180)
98			(Insurance Charges To Departments)	(525,770)		(550,000)						(550,000)		(24,230)
99			(Insurance Dividends and Recoveries)	(39,000)				(40,960)				(40,960)		(1,960)
100	36		Safety/Risk Management	51,807		31,658						31,658		(20,149)
101	36		Employee Assistance Program	8,000		0						0		(8,000)
102	37		Section 125 & HRA Administration	1,825		14,300		(2,375)		-		11,925		10,100
103			Net Insurances and Risk Management	196,542		166,458		(43,335)		-		123,123		(73,419)
104			Other:											
105	1		Reserved for Contingencies	336,760		250,000		-		-		250,000		(86,760)
106	1H		TOTAL INSURANCES, RISK MANAGEMENT AND OTHER	\$ 533,302		\$ 416,458		\$ (43,335)		\$ -		\$ 373,123		\$ (160,179)
107			TOTAL GENERAL GOVERNMENT	\$2,784,087		\$5,273,429		(\$2,533,300)		\$0		\$2,740,129		\$ (43,958)
108														

OCONTO COUNTY WISCONSIN

2012 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Line item													
2	Detail		ACCOUNT	2011		PROPOSED		ANTICIPATED		TRANSFERS/		2012		Change from
3	Page		TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED		BUDGET LEVY		2011 to 2012
109	2 - PUBLIC SAFETY*****													
110	LAW ENFORCEMENT:													
111	64-65		Sheriff	2,883,883		2,888,549						2,888,549		4,666
112	66		Recreation Enforcement (Collections,charges, state aids)	46,237		126,752		(75,400)				51,352		5,115
113	65		Tribal Enforcement Program (State reimbursed)	0		30,000		(30,000)				0		0
114	65		Highway Safety Projects (State reimbursed)	5,500		0						0		(5,500)
115	62		(State Aid-Police Training)	(9,180)				(8,280)				(8,280)		900
116	62		(Miscellaneous State Aids)	(13,280)				(51,892)				(51,892)		(38,612)
117	62		(Sheriff Fees and Charges)	(100,000)				(72,500)				(72,500)		27,500
118	62		(Federal Park Patrol Reimbursement)	(13,000)		13,000		(13,000)				0		13,000
119	63		(Sale of Squad Cars)	(25,000)				(25,000)				(25,000)		0
120	69		Highway Safety Commission	900		900		-		-		900		-
121			Net Sheriff	2,776,060		3,059,201		(276,072)		-		2,783,129		7,069
122														
123	67		Dispatch-Radio and Communications	839,759		832,233						832,233		(7,526)
124	63		(Microwave Rental - Charge to Highway Dept.)	(2,400)				(2,400)		-		(2,400)		-
125			Net Dispatch	837,359		832,233		(2,400)		-		829,833		(7,526)
126														
127	68-69		County Jail	1,913,050		1,859,258						1,859,258		(53,792)
128	62		(Board of Prisoners-Huber Revenue)	(49,750)				(47,000)				(47,000)		2,750
129	63		(Board of Prisoners-Probation Hold)	(40,750)				(41,000)				(41,000)		(250)
130	63		(Board of Prisoners Other Charges)	(47,250)				(49,400)				(49,400)		(2,150)
131	62		(Inmate Telephone Commission)	(13,500)				(10,000)		-		(10,000)		3,500
132			Net County Jail	1,761,800		1,859,258		(147,400)		-		1,711,858		(49,942)
133														
134	69		Juvenile Detention Center	423,448		403,619						403,619		(19,829)
135	62		(Juvenile Detention - Housing Charges)	(5,000)				(6,000)				(6,000)		(1,000)
136	63		(Juvenile Detention - Charges To Other Counties)	(98,800)				(136,000)		-		(136,000)		(37,200)
137			Net Juvenile Detention Center	319,648		403,619		(142,000)		-		261,619		(58,029)
138	2A		TOTAL LAW ENFORCEMENT	\$ 5,694,867		\$ 6,154,311		\$ (567,872)		\$ -		\$ 5,586,439		\$ (108,428)
139	EMERGENCY GOVERNMENT:													
140	72		Emergency Management (State Aid)	29,672		68,236		(41,264)				26,972		(2,700)
141	73		EPCRA (SARA) Program (State Aid)	9,825		20,293		(10,713)				9,580		(245)
142	73		Homeland Security	1,250				-				0		(1,250)
143	73		EMS Council	1,000		1,000		-		-		1,000		-
144	2B		TOTAL EMERGENCY GOVERNMENT	\$ 41,747		\$ 89,529		\$ (51,977)		\$ -		\$ 37,552		\$ (4,195)
145			TOTAL PUBLIC SAFETY	\$5,736,614		\$6,243,840		(\$619,849)		\$0		\$5,623,991		\$ (112,623)
146														

OCONTO COUNTY WISCONSIN

2012 BUDGET SUMMARY

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1	Line item													
2	Detail	ACCOUNT		2011		PROPOSED		ANTICIPATED		TRANSFERS/		2012	Change from	
3	Page	TITLE		BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED		BUDGET LEVY	2011 to 2012	
147	3 - HEALTH/HUMAN SERVICES*****													
148	VETERANS:													
149	25	Veterans Service Office (State Aid)		114,611		130,441		(10,000)				120,441	5,830	
150	26	Veterans Relief		3,000		3,000						3,000	0	
151	26	Care of Veterans Graves		1,560		1,560		-		-		1,560	-	
152	3A	Total Veterans Service Office		\$ 119,171		\$ 135,001		\$ (10,000)		\$ -		\$ 125,001	# \$ 5,830	
153	AGING:													
154	24	Commission on Aging (State transportation grant)		136,244		139,117		(105,022)				34,095	479	
155		(State Transportation Grant S85.21)		(102,628)								0		
156	2	Oconto Falls Area Senior Citizen Center		3,275		3,275		-		-		3,275	-	
157	3B	Total Aging		\$ 36,891		\$ 142,392		\$ (105,022)		\$ -		\$ 37,370	# \$ 479	
158	HUMAN SERVICES AGENCY:													
159	87-89	Administrative Support Division				642,056								
160	86-87	(Division Revenues)		(8,123,299)				(8,741,900)				(8,099,844)	23,455	
161	91-98	Economic Support Division				1,112,216								
162	90-91	(Division Revenues)		287,050				(889,786)				222,430	(64,620)	
163	100-113	Public Health Division				1,073,834								
164	99-100	(Division Revenues)		741,575				(304,903)				768,931	27,356	
165	115-120	Family Services Division				1,963,392								
166	114	(Division Revenues)		1,954,478				(89,410)				1,873,982	(80,496)	
167	122-128	Vocational Service Division				881,300								
168	121	(Division Revenues)		432,985				(452,891)				428,409	(4,576)	
169	131-143	Community/Long-Term Support Division				10,829,152								
170	129-130	(Division Revenues)		10,028,404				(798,613)				10,030,539	2,135	
171	87	(Fund Balance Applied)		(333,009)		-		-		(236,263)		(236,263)	96,746	
172	3C	Total Human Services Agency		\$ 4,988,184		\$ 16,501,950		\$ (11,277,503)		\$ (236,263)		\$ 4,988,184	# \$ -	
173	CHILD SUPPORT:													
174	20	Child Support Agency		478,047		466,359						466,359	(11,688)	
175	19	(State Aid-Child Support Program)		(222,203)				(169,798)				(169,798)	52,405	
176	19	(Child Support Fees)		(2,200)		-		(2,200)		-		(2,200)	-	
177	3D	Total Child Support		\$ 253,644		\$ 466,359		\$ (171,998)		\$ -		\$ 294,361	# \$ 40,717	
178	TOTAL HEALTH/HUMAN SERVICES			\$5,397,890		\$17,245,702		(\$11,564,523)		(\$236,263)		\$5,444,916	\$ 47,026	
179														

OCONTO COUNTY WISCONSIN

2012 BUDGET SUMMARY

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1	Line item													
2	Detail		ACCOUNT	2011		PROPOSED		ANTICIPATED		TRANSFERS/		2012		Change from
3	Page		TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED		BUDGET LEVY		2011 to 2012
180	4 - PUBLIC WORKS*****													
181	Highway Road and Bridge Fund:													
182	74		Highway Administration	438,498		450,661						450,661		12,163
183	74		CTHS General Maintenance	1,320,987		1,510,000						1,510,000		189,013
184	74		CTHS Snow & Ice Removal	700,000		826,000						826,000		126,000
185	74		Hot Mix Maintenance	1,192,176		1,260,000						1,260,000		67,824
186	74		Shouldering - Gravel Maintenance	150,425		127,006						127,006		(23,419)
187	74		FAS Construction (State/federal cost sharing)	48,000		20,000						20,000		(28,000)
188	74		FAS Construction-County Cost	120,000		0						0		(120,000)
189	74		CHIP Program (State cost sharing)	504,127		300,000		(89,036)				210,964		(293,163)
190	74		Local Safe Bridge Program (State cost sharing)	77,000		33,500		0				33,500		(43,500)
191	74		State Transportation Aids	(1,131,371)				(1,018,410)				(1,018,410)		112,961
192	74		State-LRIP Administration	(198,170)				(6,180)				(6,180)		191,990
193	74		Highway Funds Applied	-		-		-		(191,000)		(191,000)		(191,000)
194			subtotal (highway tax levy)	3,221,672		4,527,167		(1,113,626)		(191,000)		3,222,541		869
195	74		Local Bridge Aid Program (bridge aid tax levy)	120,800		63,705						63,705		(57,095)
196	Highway Internal Service Fund:													
197	80		Acquisition of Capital Assets (Hwy fund balance applied)	0		700,000				(700,000)		-		0
198	83-84		STHS Maint & Winter Snow and Ice (State Reimburse)	0		1,502,300		(1,502,300)				-		0
199	85		Local Department Work (County Depts Reimb)	0		168,510		(168,510)				-		0
200	85		Local Governments Hwy Work (Local Dist Reimburse)	-		1,863,947		(1,863,947)		-		-		-
201	4A		Total Highway Transportation	\$ 3,342,472		\$ 8,825,629		\$ (4,648,383)		\$ (891,000)		\$ 3,286,246	#	\$ (56,226)
202	Other Transportation:													
203	4B	2	Airports	\$ 17,622		\$ 17,558		\$ -		\$ -		\$ 17,558	#	\$ (64)
204	Sanitation:													
205	52		Private Sewage System Regulation	184,480		178,397						178,397		(6,083)
206	51		(Private Sewage System Permits)	(67,500)				(68,000)				(68,000)		(500)
207	51		(Wisconsin Fund Application Fees)	(1,000)				(1,000)				(1,000)		0
208	54		Salvage Yard Cleanup	550		550		-		-		550		-
209	4C		Total Sanitation	\$ 116,530		\$ 178,947		\$ (69,000)		\$ -		\$ 109,947	#	\$ (6,583)
210	RECYCLING:													
211	56-57		Recycling Program Expenditures	743,517		698,404						698,404		(45,113)
212	57		Recycling Outlay	50,000		20,000						20,000		(30,000)
213	55		(State Grant-Recycling)	(305,000)				(198,000)				(198,000)		107,000
214	55		(Other Recycling Revenues)	(44,800)				(39,850)				(39,850)		4,950
215	55		(Sale of Recyclables)	(237,800)				(278,500)				(278,500)		(40,700)
216	55		(Recycling Fund Balance Applied)	(205,917)		-		-		(202,054)		(202,054)		3,863
217	4D		Total Recycling	\$ -		\$ 718,404		\$ (516,350)		\$ (202,054)		\$ -	#	\$ -
218	TOTAL PUBLIC WORKS			\$3,476,624		\$9,740,538		(\$5,233,733)		(\$1,093,054)		\$3,413,751		(\$62,873)
219														

OCONTO COUNTY WISCONSIN

2012 BUDGET SUMMARY

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1	Line item													
2	Detail		ACCOUNT	2011		PROPOSED		ANTICIPATED		TRANSFERS/		2012		Change from
3	Page		TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED		BUDGET LEVY		2011 to 2012
220	5 - CULTURE, RECREATION AND EDUCATION *****													
221	Culture:													
222	2		Library Payments	375,313		374,750						374,750		(563)
223	2		Oconto County Historical Society	9,991		9,991						9,991		0
224	2		Oconto County Youth Fair	9,400		9,400		-		-		9,400		-
225	5A		TOTAL CULTURE	\$ 394,704		\$ 394,141		\$ -		\$ -		\$ 394,141	#	\$ (563)
226														
227	Recreation:													
228	60		Snowmobile Trails (State aid reimbursed)	0		105,250		(105,250)				-		0
229	60		ATV Trails (State aid reimbursed)	0		37,944		(37,944)				-		0
230	59		County Parks	287,724		277,532						277,532		(10,192)
231	58-59		(County Parks Fees/Permits)	(170,325)				(169,925)				(169,925)		400
232	58		Local Park Aid Grants	0								-		0
233	60		Boat Landing (Landing Fees)	0		33,500		(33,500)				-		0
234	60		Shooting Range (Range Fees)	-		12,500		(12,500)		-		-		-
235	5B		TOTAL RECREATION	\$ 117,399		\$ 466,726		\$ (359,119)		\$ -		\$ 107,607	#	\$ (9,792)
236														
237	Education:													
238	31-33		University Extension (Extension Sales/State Aid)	294,602		281,422		(2,483)				278,939		(15,663)
239	33		Extension Homemakers	600		600		-		-		600		-
240	5C		TOTAL EDUCATION	\$ 295,202		\$ 282,022		\$ (2,483)		\$ -		\$ 279,539	#	\$ (15,663)
241	TOTAL CULTURE,RECREATION,EDUCATION			\$807,305		\$1,142,889		(\$361,602)		\$0		\$781,287		(\$26,018)
242														

OCONTO COUNTY WISCONSIN

2012 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Line item													
2	Detail	ACCOUNT		2011		PROPOSED		ANTICIPATED		TRANSFERS/		2012		Change from
3	Page	TITLE		BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED		BUDGET LEVY		2011 to 2012
243	6 - CONSERVATION AND DEVELOPMENT*****													
244	Conservation:													
245	41	LWR Administration		24,470		18,980						18,980		(5,490)
246	60-61	County Forestry		300,582		306,894		(2,000)				304,894		4,312
247	59	(County Forest Timber Sales)		(450,000)				(475,000)				(475,000)		(25,000)
248	59	Timber Sales - 10% Payments to Districts		45,000				47,500				47,500		2,500
249	58	(County Forest Permits)		(5,325)				(5,325)				(5,325)		0
250	58	Forest Roads (State aid)		0		11,580		(11,580)				-		0
251	58	(State Aid-Forestry Fund)		(51,398)		10,000		(61,332)				(51,332)		66
252	58	(State Aid-National Forest Title III)		0		9,860		(9,860)				-		0
253	58	State Conservation (State aid reimbursement)		0		2,600		(2,600)				-		0
254	61	County Dams		1,620		1,620						1,620		0
255	61	Wildlife Habitat Management (State aid reimbursed)		0		2,179		(2,179)				-		0
256	61	County Forest Land Acquisition		0								-		0
257	61	Gypsy Moth Program (State aid reimbursed)		0		0		0				-		0
258	48-50	Land Conservation (State aids & permits)		169,665		520,811		(347,850)				172,961		3,296
259	50	Wildlife Damage Program		-		14,540		(14,540)		-		-		-
260	6A	TOTAL CONSERVATION		\$ 34,614		\$ 899,064		\$ (884,766)		\$ -		\$ 14,298		\$ (20,316)
261	DEVELOPMENT:													
262	30	Economic Development		122,532		122,532						122,532		0
263	30	Tourism		154,490		154,490						154,490		0
264	2	Bay Lake Regional Planning Commission		16,616		17,091						17,091		475
265	53	Zoning		244,126		242,774						242,774		(1,352)
266	53	Board of Adjustments		18,133		18,129						18,129		(4)
267	54	Land Use Planning		69,141		66,224						66,224		(2,917)
268	51	(Planning/Zoning Fees & Permits)		(145,750)		-		(135,500)		-		(135,500)		10,250
269	6B	TOTAL DEVELOPMENT		\$ 479,288		\$ 621,240		\$ (135,500)		\$ -		\$ 485,740		\$ 6,452
270														
271	TOTAL CONSERVATION /DEVELOPMENT			\$513,902		\$1,520,304		(\$1,020,266)		\$0		\$500,038		(\$13,864)
272														

OCONTO COUNTY WISCONSIN

2012 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Line item													
2	Detail		ACCOUNT	2011		PROPOSED		ANTICIPATED		TRANSFERS/		2012		Change from
3	Page		TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED		BUDGET LEVY		2011 to 2012
273	7 - CAPITAL PROJECTS*****													
274			Property & Maintenance Projects									-		0
275	29		Technology Services Computer Equipment			160,000				(160,000)		-		0
276	66		Sheriff-New Squads			150,000				(150,000)		-		0
277	4		County Board			55,000				(55,000)		-		0
278	61		LWR-Forestry & Parks			255,000				(255,000)		-		0
279				-		-		-		-		-		-
280	7A TOTAL CAPITAL PROJECTS			\$0		\$620,000		\$0		(\$620,000)		\$0	#	\$0
281	8 - DEBT SERVICE*****													
283	Principal and Interest of Bonds and Notes:													
284			G/O Issue of 2006 - Communications Project	0								-		0
285				-		-		-		-		-		-
286	8A TOTAL DEBT SERVICE			\$0		\$0		\$0		\$0		\$0	#	\$0
287	9 INTRAFUND TRANSFERS:													
290	1		FROM HUMAN SERVICES TO GENERAL FUND	(642,763)						(400,000)		(400,000)		242,763
291	1		FROM HIGHWAY TO GENERAL FUND	(440,316)		-		-		(313,987)		(313,987)		126,329
292			TOTAL TRANSFERS	(1,083,079)		-		-		(713,987)		(713,987)		369,092
293	10 APPLIED GENERAL FUND BALANCE			0								0		-
294														
295														
296			GRAND TOTALS	\$17,633,343		\$41,786,702		(\$21,333,273)		(\$2,663,304)		\$17,790,125		\$156,782
297														
298														
299				\$17,633,343				NET TAX LEVY				\$17,790,125	#	\$156,782
300														
301				\$3,612,195,735				EQUALIZED VALUE Less TID.....				\$3,560,522,735		
302				0.00488161				COUNTY MILL RATE				0.00499649		0.0001149
303				\$4.882				PER \$1,000 OF EQUALIZED VALUE				\$4.996		\$0.115
304														
305														

COUNTY OF OCONTO

2012 BUDGET

SECTION C

SUPPLEMENTAL INFORMATION

Budget Summary By Category

Revenue Summary By Category

Funds & Fund Cash Balances- Actual 12/31/10 & 12/31/09

County Sales Tax

Capital Improvement Plan & 2012-2016 Requests

**OCONTO COUNTY WISCONSIN
2012 BUDGET SUMMARY BY CATAGORIES
(WITH 2011 COMPARISON)**

	ADOPTED		% OF TOTAL	\$ INCREASE (DECREASE)	COST PER \$1,000 OF EQUALIZED VALUE	
	2011	2012			2011	2012
<u>BUDGET EXPENDITURES:</u>						
General Government	\$5,492,358	\$5,273,429	13%	(218,929)	\$1.52	\$1.48
Public Safety	6,315,651	6,243,840	15%	(71,811)	\$1.75	\$1.75
Health and Human Services	17,293,797	17,245,702	41%	(48,095)	\$4.79	\$4.84
Public Works (Incl. Highway)	10,464,312	9,740,538	23%	(723,774)	\$2.90	\$2.74
Culture, Recreation and Education	1,159,424	1,142,889	3%	(16,535)	\$0.32	\$0.32
Conservation and Development	1,554,883	1,520,304	4%	(34,579)	\$0.43	\$0.43
Debt Service	469,500	-	0%	(469,500)	\$0.13	\$0.00
Capital Projects	1,160,000	835,000	2%	(325,000)	\$0.32	\$0.23
TOTAL BUDGETED EXPENDITURES	\$43,909,925	\$42,001,702	100%	(\$1,908,223)	\$12.16	\$11.80
<u>ANTICIPATED REVENUES:</u>						
Taxes (Other than Property)	\$428,320	\$491,320	1%	63,000	(\$0.12)	(\$0.14)
Intergovernmental Grants/Aids	13,918,479	12,905,512	31%	(1,012,967)	(\$3.85)	(\$3.62)
Licenses and Permits	230,950	222,100	1%	(8,850)	(\$0.06)	(\$0.06)
Fines, Forfeitures and Penalties	245,000	203,500	0%	(41,500)	(\$0.07)	(\$0.06)
Public Charges for Services	2,950,141	3,011,029	7%	60,888	(\$0.82)	(\$0.85)
Intergovernmental Charges	3,805,227	3,935,477	9%	130,250	(\$1.05)	(\$1.11)
Other (inc. Interest on Investments)	550,675	564,335	1%	13,660	(\$0.15)	(\$0.16)
TOTAL ANTICIPATED REVENUES	22,128,792	21,333,273	50.8%	(795,519)	(\$6.13)	(\$5.99)
(Subtotal of Expenditures less Revenues)	\$21,781,133	\$20,668,429		(\$1,112,704)	\$6.03	\$5.80
<u>PRIOR YEARS FUND BALANCES APPLIED:</u>						
HIGHWAY FUNDS APPLIED INCLUDING EQUIPMENT	891,990	891,000	2%	(990)	(\$0.25)	(\$0.25)
RECYCLING FUND	205,917	202,054	0%	(3,863)	(\$0.06)	(\$0.06)
HUMAN SERVICES FUND	333,009	236,263	1%	(96,746)	(\$0.09)	(\$0.07)
OTHER FUNDS APPLIED	4,295	-	0%	(4,295)	(\$0.00)	\$0.00
COUNTY SALES TAX FOR CAPITAL PROJECTS	1,160,000	835,000	2%	(325,000)	(\$0.32)	(\$0.23)
COUNTY SALES TAX FOR DEBT SERVICE	469,500	-	0%	(469,500)	(\$0.13)	\$0.00
FUND TRANSFERS:						
HUMAN SERVICES TO GENERAL FUND	642,763	400,000	1%	(242,763)	(\$0.18)	(\$0.11)
HIGHWAY TO GENERAL FUND	440,316	313,987	1%	(126,329)	(\$0.12)	(\$0.09)
GENERAL FUND APPLIED	-	-	0%	-	\$0.00	\$0.00
TOTAL OF AMOUNTS APPLIED TO REDUCE COUNTY LEVY	4,147,790	2,878,304	6.9%	(1,269,486)	(\$1.15)	(\$0.81)
NET AMOUNT OF COUNTY OPERATIONS TO BE LEVIED	<u>\$17,633,343</u>	<u>\$17,790,125</u>		<u>\$156,782</u>	<u>\$4.882</u>	<u>\$4.996</u>
PERCENT OF COUNTY TAX LEVY TO						
TOTAL BUDGETED EXPENDITURES	40.2%		42.4%			
COUNTY EQUALIZED VALUE (less TID Increment)	3,612,195,735	3,560,522,735		-1.43%		
COUNTY TAX (MILL RATE) PER \$1,000 OF ASSESSED PROPERTY VALUE FOR OCONTO COUNTY OPERATIONS						
	\$4.882	\$4.996	\$0.115	2.35%		

	A	B	C	D	E	F	G
1		OCONTO COUNTY, WISCONSIN					
2		2012 BUDGET - REVENUES SUMMARY BY CATEGORY (2010-2012)					
3	=====	=====	=====	=====	=====	=====	=====
4	CATAGORY/		2010	2010	2011	2012	
5	ACCOUNT	ACCOUNT	BUDGETED	ACTUAL	BUDGETED	BUDGETED	
6	NUMBER	TITLE	REVENUES	REVENUES	REVENUE	REVENUE	
7	-----	-----	-----	-----	-----	-----	-----
8	TAXES:						
9	1000-15-41120	Forest Crop Taxes	\$ 400	\$ 131	\$ 200	\$ 200	
10	1000-15-41121	Managed Forest Land Taxes	14,000	38,200	18,000	20,000	
11	1000-15-41810	Interest on Delinquent Property Taxes	338,650	445,818	350,000	425,000	
12	1000-18-41230	Real Estate Transfer Fees-County Share	61,000	58,031	60,000	46,000	
13	1000-29-41220	Retained State Sales Tax	120	126	120	120	
14		TOTAL TAXES	\$414,170	\$542,306	\$428,320	\$491,320	
15	INTERGOVERNMENTAL GRANTS/AIDS:						
16	1000-00-43410	State Shared Revenue	\$ 742,653	\$ 750,170	\$ 745,953	\$ 585,351	
17	1000-00-43516	State Aid-Exempt Computers	9,000	10,736	9,500	11,000	
18	1000-11-43512	State Aid-Courts	144,690	144,561	144,561	130,204	
19	1000-11-43513	State Aid GAL/Public Defenders	32,110	32,865	32,865	29,094	
20	1000-11-43514	State Aid-Interpreter Fees				3,500	
21	1000-12-43511	State Aid-Victim Witness Program	32,092	32,646	32,646	30,542	
22	1000-15-43593	State Aid-Forest Crop & MFL	18,000	22,693	18,000	18,000	
23	1000-15-43661	Payments In Lieu Of Taxes (DNR Lands)	25,000	27,890	25,000	25,000	
24	1000-16-43561	State Aid-Child Support Program	383,548	419,324	222,203	169,798	
25	1000-20-43562	State Aid-Commission On Aging	98,940	99,445	102,628	105,022	
26	1000-21-43563	State Aid-Veterans Service Officer	10,000	15,125	10,000	10,000	
27	1000-25-43579	State Aid-UW Extension				1,383	
28	1000-32-43515	State Aid-Land Records Grant	300	18,846	6,386	5,319	
29	1000-33-43582	State Aid-Land Conservation	265,621	328,928	333,150	346,000	
30	1000-33-43584	State Aid-Wildlife Damage	16,832	4,581	9,416	14,540	
31	1000-33-43213	Federal Aid-EPA Project		10,000		-	
32	1000-35-43549	State Aid-Wisconsin Fund		35,108		-	
33	1000-35-43597	State Aid-Lake Protection	36,380		13,620	-	
34	1000-36-43571	State Aid-Snowmobile Trails	135,250	213,151	105,250	105,250	
35	1000-36-43572	State Aid-ATV Trails	148,804	227,228	37,944	37,944	
36	1000-36-43573	State Aid-Local Parks		49,059		-	
37	1000-36-43580	State Aid-Conservation	2,600	2,756	2,600	2,600	
38	1000-36-43583	State Aid-Wildlife Habitat Management	2,178	2,179	2,179	2,179	
39	1000-36-43588	State Aid-Forest Roads	12,126	11,623	11,623	11,580	
40	1000-36-43589	State Aid-Forest Admin	48,402	48,402	50,248	50,182	
41	1000-36-43589	State Aid-Forest Sustainable Grant	10,000	0	11,150	10,000	
42	1000-36-43589	state Aid-ED Grant	1,150	1,150		1,150	
43	1000-36-43590	State Aid-National Forest	0	225,788		-	
44	1000-36-43591	State Aid-Gypsy Moth Program	5,000	26,597	35,000	-	
45	1000-36-43595	State Aid-National Forest Title III	13,472	13,282	11,070	9,860	
46	1000-40-43520	State Aid-Recreation Enforcement	43,000	53,650	51,000	51,112	
47	1000-40-43521	State Aid-Police Training	8,320	9,180	9,180	8,280	
48	1000-40-43523	State Aid-Tribal Law Enforcement Grant	30,000	32,953	30,000	30,000	
49	1000-40-43524	State Aid-CEASE Program	0	6,357		-	
50	1000-40-43526	State Aid-Highway Safety Projects	18,000	52,777		-	
51	1000-40-43530	State Aid-DNA Samples Reimbursement	480	980	780	780	
52	1000-42-43528	State Aid-Emergency Government	10,325	10,501	10,713	10,713	
53	1000-42-43527	State Aid-SARA Program	39,181	41,265	41,264	41,264	
54	1000-42-43529	State Aid-Homeland Security Grants	13,000	51,884	3,750	-	
55	2009-60-43531	State Transportation Aid	1,068,699	1,072,420	1,131,371	1,018,410	
56	2009-60-43532	State Aid-Highway FAS	788,000	675,714	12,000	-	
57	2009-60-43533	State Aid-Safer Bridge Program	1,063,293	847	270,000	-	
58	2009-60-43535	State Aid-LRIP Administration	12,898	6,180	6,180	6,180	
59	2009-60-43536	State Aid-CHIP Projects	70,000	70,820	350,873	89,036	
60	2013-50-43550	State Aid-Human Services Contracts	8,726,476	8,753,608	8,730,688	8,737,900	
61	2013-50-43559	State Aid-Prior Year Revenues (Human Svc)		85,290		-	
62	2013-51-43550	State Aid-Human Services	568,812	684,668	523,345	466,181	
63	2013-51-43551	State Aid-DWD	105,903	124,510	120,367	218,646	
64	2013-51-43552	State Aid-Emergency Energy	138,711	110,786	104,212	74,309	
65	2013-52-43554	State Aid-Nurse	227,295	283,103	232,264	235,203	
66	2013-52-43790	Local Aid Grants	4,500	4,000	12,500	4,000	
67	5002-87-48512	State Aid Aging Transp				-	
68	6002-39-43540	State Aid-Recycling Grants	290,000	305,356	305,000	198,000	
69		TOTAL INTERGOVERNMENTAL GRANTS/AIDS	\$15,421,041	\$15,210,982	\$13,918,479	\$12,905,512	

	A	B	C	D	E	F	G
1		OCONTO COUNTY, WISCONSIN					
2		2012 BUDGET - REVENUES SUMMARY BY CATEGORY (2010-2012)					
3	=====	=====	=====	=====	=====	=====	=====
4	CATAGORY/		2010	2010	2011	2012	
5	ACCOUNT	ACCOUNT	BUDGETED	ACTUAL	BUDGETED	BUDGETED	
6	NUMBER	TITLE	REVENUES	REVENUES	REVENUE	REVENUE	
7	-----						
70	LICENSES AND PERMITS:						
71	1000-14-44210	Marriage Licenses	\$ 3,000	\$ 2,470	\$ 2,000	\$ 2,000	
72	1000-14-44212	Conservation Licenses	150	167	150	300	
73	1000-14-44213	Domestic Partnerships		89	-	-	
74	1000-31-44400	Land Divisions-LIS Share	5,000	5,860	5,000	6,000	
75	1000-31-44410	Physical Address Permits	7,200	6,921	7,200	7,200	
76	1000-33-44911	Ag Waste Permits	1,850	1,950	1,850	1,850	
77	1000-35-44310	Private Sewage Systems Permits	54,000	73,405	67,500	68,000	
78	1000-35-44311	Wisconsin Fund Permits	1,000	1,100	1,000	1,000	
79	1000-35-44411	Zoning Permits & Fees	110,500	114,951	118,250	109,000	
80	1000-35-44412	Non-metallic Mining Fees	28,000	27,170	26,500	26,000	
81	1000-35-44414	Non-metallic Reclaim Review Fees	1,300	0	1,000	500	
82	5001-86-44222	Dog Licenses					
83	6002-39-44910	Recycling Licenses & Permits	500	195	500	250	
84		TOTAL LICENSES AND PERMITS	\$212,500	\$234,278	\$230,950	\$222,100	
85	FINES, FORFEITURES and PENALTIES:						
86	1000-11-45110	County Ordinance Forfeitures	\$ 120,000	\$ 91,462	\$ 120,000	\$ 100,000	
87	1000-11-45111	County Share of State Fines	120,000	84,015	120,000	100,000	
88	1000-15-41161	Ag Use Value Penalties	6,000	2,868	4,000	2,500	
89	1000-40-45112	County Ordinance Forfeitures-Recreation	2,000	1,045	1,000	1,000	
90	2010-41-45120	Jail Assessment Fees					
91		TOTAL FINES, FORFEITURES	\$248,000	\$179,390	\$245,000	\$203,500	
92	PUBLIC CHARGES FOR SERVICES:						
93	1000-11-46141	Court Fees and Costs	\$ 206,000	\$ 178,416	\$ 206,000	\$ 190,000	
94	1000-11-46144	Court Commissioner Charges	700	733	700	700	
95	1000-11-46150	Register In Probate Fees	14,000	19,739	14,000	14,000	
96	1000-12-46193	Photo Copy Sales-District Attorney Dept	4,500	5,064	5,250	5,000	
97	1000-14-46193	Photo Copy/Fax/Reports Sales-County Clerk	80	45	50	15	
98	1000-15-46194	County Treasurer Dept Sales	1,000	525	500	200	
99	1000-16-46690	Child Support Fees	2,200	4,992	2,200	2,200	
100	1000-18-46131	Register of Deeds Fees	200,000	236,747	256,000	264,000	
101	1000-22-46199	D/P Misc Sales		0	1,000	3,000	
102	1000-25-43792	Dist Resource Mgt		384		-	
103	1000-25-46771	Parenting Newsletter		3,970		-	
104	1000-25-46776	4H Youth Camp		14,881		-	
105	1000-25-46777	Ag Newsletter		3,498		-	
106	1000-25-48511	Family Resource Center		1,344		-	
107	1000-25-46774	UW-Extension Dept Sales	1,100	762	1,100	1,100	
108	1000-31-46195	Plat Book Sales		19,331		-	
109	1000-31-46910	Sale of Real Estate Listings	4,000	7,033	4,000	5,300	
110	1000-32-46132	Land Records Fees	48,000	53,953	60,000	60,000	
111	1000-32-46133	Public Access Fees-Land Information	12,000	17,315	20,000	20,000	
112	1000-32-46196	Sale of GIS Maps	6,000	2,430	4,000	4,500	
113	1000-32-46911	SOLO Fees	8,000	13,975	8,000	9,900	
114	1000-36-46721	County Park-Chute Pond	104,700	97,172	104,700	104,700	
115	1000-36-46722	County Park-North Bay Shore	63,450	63,009	65,625	65,225	
116	1000-36-46723	Boat Landing Collections	22,500	2,893	27,500	33,500	
117	1000-36-46725	Shooting Range Collections	7,500	14,632	10,000	12,500	
118	1000-36-46811	County Forest Permits	5,325	1,987	5,325	5,325	
119	1000-36-46812	County Forestry Timber Sales & Misc.	408,500	230,969	408,000	429,500	
120	1000-40-46211	Sheriff Paper Service & Other Collections	94,500	86,556	93,000	88,500	
121	1000-40-46212	Sale of Accident Reports	3,000	2,417	3,000	2,500	
122	1000-40-46213	Law Enforcement Special Deputy Reimburse	4,000	2,697	4,000	3,500	
123	1000-40-46214	Prisoner Inmate Telephone Commission	9,500	16,208	13,500	10,000	
124	1000-40-46241	Board of Prisoners-Huber Law Collections	65,750	38,633	49,750	47,000	
125	1000-40-46242	Board of Prisoners Charges	48,500	39,615	47,250	49,400	
126	1000-40-46243	Juvenile Housing	7,500	4,494	5,000	6,000	
127	2012-82-46142	Family Mediation Fees	20,000	18,021	20,200	20,200	
128	2013-50-46601	Human Services Administrative Support	2,000	7,539	4,000	4,000	
129	2013-51-466XX	Human Services Economic Support	4,000	29,954	15,668	-	
130	2013-51-46686	Human Services New Beginnings	112,728	172,394	118,500	130,650	
131	2013-52-46XXXX	Human Services Public Health	76,200	37,101	76,450	65,700	
132	2013-53-46XXXX	Human Services Family Services	123,246	81,560	87,990	89,410	
133	2013-55-46XXXX	Human Services Vocational Services	301,701	476,597	407,097	452,891	
134	2013-56-46XXXX	Human Services Community Services	787,850	945,350	792,786	798,613	

	A	B	C	D	E	F	G
1		OCONTO COUNTY, WISCONSIN					
2		2012 BUDGET - REVENUES SUMMARY BY CATEGORY (2010-2012)					
3	=====	=====	=====	=====	=====	=====	=====
4	CATAGORY/		2010	2010	2011	2012	
5	ACCOUNT	ACCOUNT	BUDGETED	ACTUAL	BUDGETED	BUDGETED	
6	NUMBER	TITLE	REVENUES	REVENUES	REVENUE	REVENUE	
7	-----	-----	-----	-----	-----	-----	-----
135	6002-39-46435	Recycling-Electronics Disposal	8,000	14,211	8,000	12,000	
136		TOTAL PUBLIC CHARGES FOR SERVICES	\$2,788,030	\$2,969,146	\$2,950,141	\$3,011,029	
137		INTERGOVERNMENTAL CHARGES FOR SERVICES:					
138	1000-00-47430	Charge to Departments for Indirect Costs	\$ 44,300	\$ 73,652	\$ 8,000	\$ 8,000	
139	1000-11-47410	Charge to Child Support by Clerk of Courts/Court Commiss	28,298	28,277	28,579	27,773	
140	1000-14-47310	Charges to Local Dists for Election Supplies	11,700	20,283	19,700	20,000	
141	1000-17-47440	Charge To Child Support by Corp Counsel	11,683	13,776	13,137	12,543	
142	1000-22-47411	Charges to Depts by Technology Services	25,400	25,650	25,400	39,600	
143	1000-31-47450	Charges To Other Depts by Surveyor	22,004	9,129	22,004	16,004	
144	1000-31-47310	Other surveyor Charges to Locals		16,006		6,000	
145	1000-40-47121	Federal Aid-Nicolet Forest Park Patrol		23,000	13,000	13,000	
146	1000-40-47295	chgs to state-DOC Sanctions Prog	2,500	22,030	12,500	30,000	
147	1000-40-47391	Charges To Other Counties for Housing of Juveniles	98,800	153,765	98,800	136,000	
148	1000-40-47392	Charges to State for Housing of Prisoners	41,500	52,370	40,750	41,000	
149	1000-40-47413	Sheriff Charge to Forestry Dept for Rec Officer	21,400	21,400	21,400	21,400	
150	1000-40-47460	Sheriff Charge to Hwy for Microwave Tower Rent	2,400	2,400	2,400	2,400	
151	6002-39-47345	Recycling Charges to Local Municipalities (tipping charge)	36,800	25,130	36,300	27,000	
152	702-70-472XX	Highway Charges to State for STHS Work	1,075,500	1,862,838	1,430,800	1,502,300	
153	702-70-47331	Highway Charges to Local Municipalities for Road Work	1,856,835	2,202,310	1,863,947	1,863,947	
154	702-70-47410	Highway Charges to County Departments for Hwy Work	167,037	44,454	168,510	168,510	
155							
156		TOTAL INTERGOVERNMENTAL CHARGES	\$3,446,157	\$4,596,470	\$3,805,227	\$3,935,477	
157							
158		MISCELLANEOUS AND INTEREST					
159		Interest:					
160	1000-15-48110	Interest on Investments	\$ 301,000	\$ 196,493	\$ 170,000	\$ 150,000	
161		Property Sales:					
162	1000-31-48304	Sale of Tax Deeds	74,500	66,478	64,500	65,900	
163	1000-40-48301	Sale of Sheriff Squad Cars	15,000	32,171	25,000	25,000	
164	6002-39-48307	Sale of Recyclables	227,157	233,885	237,800	279,100	
165		Miscellaneous:					
166	1000-00-48910	Other Miscellaneous Revenues (S125HRA Int)	12,375	12,545	12,375	2,375	
167	1000-00-48910	Miscellaneous		13,361		-	
168	1000-19-48913	Insurance Recoveries & Refunds-General	43,000	39,478	39,000	40,960	
169	1000-40-48420	Insurance Recoveries-Sheriff		21,572		-	
170	1000-40-48510	Donations-Sheriff Canine Program		14,088		-	
171	1000-40-48513	Donations-Sheriff Rec Officer	3,000	0	2,000	1,000	
172	1000-21-48510	Donations-Veterans Mileage		2,846		-	
173		TOTAL MISCELLANEOUS AND INTEREST	\$ 676,032	\$ 632,917	\$ 550,675	\$ 564,335	
174		TOTAL REVENUES	\$23,205,930	\$24,365,489	\$22,128,792	\$21,333,273	
175		INTERFUND TRANSFERS AND FUNDS APPLIED:					
176	1000-00-49210	County Sales Tax Tsf-courts					
177	1000-22-49202	County Sales Tax Tsf-Technology Services	\$ 160,000	\$ 108,642	\$ 160,000	\$ 160,000	
178	1000-25-49202	County Sales Tax Tsf-County Board				55,000	
179	1000-26-49202	County Sales Tax Tsf-Property Maintenance	30,000	29,922	610,000	-	
180	1000-31-49202	County Sales Tax Tsf-LIS	74,000	60,124		-	
181	1000-36-49202	County Sales Tax Tsf-Forestry	20,000	12,495		255,000	
182	1000-40-49202	County Sales Tax Tsf-Sheriff	140,000	133,552	390,000	150,000	
183	3007-84-49202	County Sales Tax Tsf-Debt Service	461,000	461,000	469,500	-	
184	1000-32-49311	Fund Balance Applied-Land Records			4,295	-	
185	7002-70-49272	Fund Balance Applied-Hwy	64,990		191,990	191,000	
186	7002-70-49272	Fund Balance Applied-Hwy Equipment	700,000		700,000	700,000	
187	2013-50-59210	Fund Balance Applied-Human Services	75,000		333,009	236,263	
188	6002-39-49310	Fund Balance Applied-Recycling	251,089		205,917	202,054	
189	1000-00-49290	Fund Transfer To General Fund from H/S	400,000	484,000	642,763	400,000	
190	1000-00-49790	Fund Transfer To General Fund from Hwy			440,316	313,987	
191	1000-00-49100	General Fund Applied	325,000		-	-	
192							
193		TOTAL TRANSFERS & FUNDS APPLIED	\$ 2,701,079	\$ 1,289,735	\$ 4,147,790	\$ 2,663,304	
194							
195		TOTAL REVENUES, TRANSFERS & FUNDS APPLIED	\$25,907,009	\$25,655,224	\$26,276,582	\$23,996,577	
196							
197							
198							

**OCONTO COUNTY, WISCONSIN
FUNDS AND CASH BALANCES 12/31/2010 & 12/31/2009**

	FUND BALANCE 12/31/2010	FUND \$ CASH 12/31/2010	FUND BALANCE 12/31/2009	FUND \$ CASH 12/31/2009
GENERAL FUND:				
RESERVED FOR OPERATIONS	\$ 4,000,000		\$ 4,000,000	
RESERVED FOR CASH FLOW	2,000,000		2,000,000	
FUND BALANCE APPLIED NEXT YR	-		325,000	
NON-LAPSING CARRY-OVER	583,180		472,068	
UNDESIGNATED	2,443,786		3,756,215	
<i>TOTAL</i>	\$ 9,026,966	\$ 8,520,979	\$ 10,553,283	\$ 11,451,140
SPECIAL REVENUE:				
HIGHWAY	1,244,678		520,332	
HUMAN SERVICES	2,174,635		814,162	
JAIL ASSESSMENT	146,153		131,083	
FAMILY MEDIATION	339		2,295	
COUNTY SALES TAX	600,918		463,965	
TOURISM	1,444		15,363	
	\$ 4,168,167	\$ 4,748,012	\$ 1,947,200	\$ 2,124,572
ENTERPRISE:				
RECYCLING	\$ 569,190	\$ 666,174	\$ 845,759	\$ 1,015,076
INTERNAL SERVICE:				
HIGHWAY (Unrestricted Net Assets)	\$ 2,119,056	\$ 2,328,919	\$ 1,929,528	\$ 1,917,523
and less Inventories				
TRUST FUNDS:				
REVOLVING LOANS	522,493		551,730	
DOG LICENSE	18,574		19,568	
COA TRANSPORTATION	11,122		857	
SECTION 125/HRA	16,303		14,996	
SECTION 125/HRA IN TRUST	519,306		382,419	
	\$ 1,087,798	\$ 1,058,294	\$ 969,570	\$ 986,357
TOTALS	\$ 16,401,987	\$ 17,322,378	\$ 15,399,581	\$ 17,494,668

Notes:

Amounts reported are taken from audited financial statements.

Cash balances at end of year are subject to accountsreceivable/payable recorded at end of year and received/paid in the following year.

Be advised that there is an accounting difference between Fund Balance and Fund Cash.

Fund balance(s) may incorporate non-cash items such as equity in fixed assets and equipment.

The Oconto County Financial Management Policy indicates a targeted General Fund-Reserved For Operations amount to be maintained at \$4,000,000 and General Fund-Reserved for Cash Flow at \$2,000,000.

OCONTO COUNTY SALES TAX (Enacted in 1994)

WISCONSIN and COUNTY SALES TAX HISTORY

In 1962, Wisconsin adopted a 3% state sales tax on specific items of tangible personal property, mostly luxury goods. Seven years later, in 1969, the Legislature raised this to a 4% rate and altered the nature of the tax to a general sales and use tax with specific exemptions. In 1969 the State also enacted legislation enabling counties to impose a ½% sales tax. This county-imposed sales tax would have provided no revenue directly to the counties. Instead, the monies collected by the county sales tax were to be distributed to the local municipalities within the particular county.

During the 15 years before this local sales tax was modified in 1985, municipalities within the State had never requested county enactment of this tax. With no such requests and with no county revenue to be derived from this tax, no Wisconsin county board ever enacted this version of the county sales tax.

The 1980's brought further modification of the sales tax laws. In 1982 the State Legislature raised the state sales tax to 5%. In 1985, the federal revenue sharing program was repealed and, as a result, Wisconsin counties lost \$47 million annually. On a state-wide basis, the payment was equivalent to 10% of gross property taxes levied. Also in 1985, at the request of Wisconsin counties, the local sales tax option was amended to allow counties to keep all the proceeds collected by a county sales tax to assist in county property tax relief.

Barron and Dunn counties adopted the first county sales tax in April, 1986. To date 62 counties have adopted the county sales tax. Additionally, there are two professional sports stadium districts which have adopted a ½ (stadium district) tax.

ADMINISTRATION AND COLLECTION

The county sales tax is "piggybacked" on the state sales tax and returned to the county where the sale took place, or in some cases, the county of residence of the purchaser. Retailers collect the tax when the sale is made, then forward the tax to the state. The retailer is entitled to retain a portion of the collections for their administrative costs. Retailers remit to the state on a monthly, quarterly or annual basis, depending on their size. The state then processes the returns from the retailers, enforces compliance, distributes the monthly remittances and retains a specified percentage to defray its costs. Currently that retained percent is 1.75%.

OCONTO COUNTY SALES TAX HISTORY

Oconto County first considered the county sales tax in 1989, and public hearings were held. Ordinance #62-1989 was introduced on the county board floor November 9, 1989 and after floor discussion the proposed ordinance was withdrawn.

After rejecting a county sales tax ordinance (O#163) by a vote of 14-16 in November 1993, the Oconto County Board of Supervisors did adopt a ½% county sales tax ordinance on January 18, 1994 (Ordinance #169), with an effective date of July 1, 1994, and containing a sunset provision of December 31, 2009. The purpose of the county sales tax is for: 1) payment of the annual debt service obligation, 2) pay for designated capital improvement projects, 3) offset the tax levy of budgeted county operations.

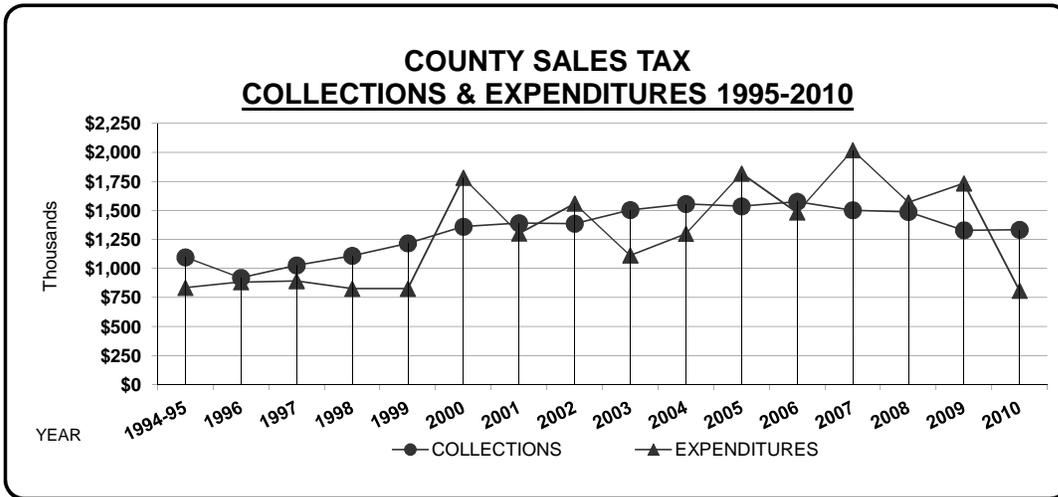
On Sept 22, 2005, the County Board of Supervisors did adopt Ordinance #1495 which eliminated the sunset provision.

OCONTO COUNTY SALES TAX FUND

County sales tax collections are accounted for in a separate "special revenue" fund. This fund is maintained to account for collections and disbursement of the county sales tax funds. Any funds left at years' end are carried forward to the next year. County sales tax collections are made by the retailers, forwarded to the state and then the state deposits the county's share via electronic funds transfer to the county's investment account, currently the Local Government Investment Pool. Interest earned on these deposits is used to reduce the current year's general property tax levy.

For the years 1994 through 1999, the fund was used exclusively to pay the county's annual long-term debt principal and interest payments. Beginning in 2000, some capital purchases, as defined in the county's capital improvement plan, began to be funded from the county sales tax fund. The following table indicates the county's collections and usage of the county sales tax.

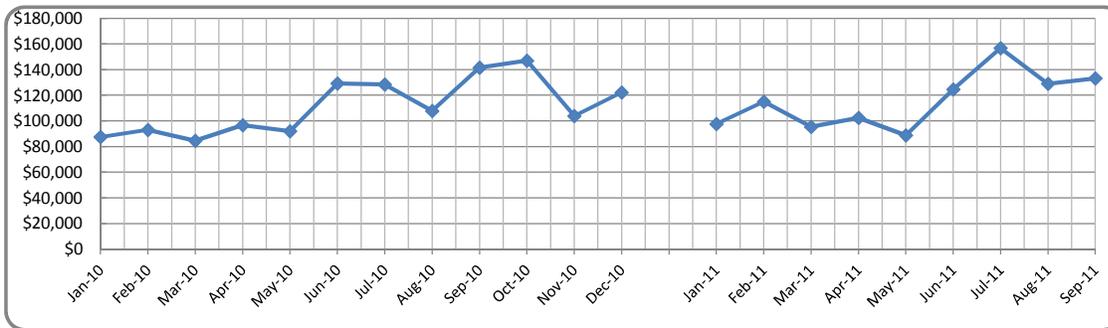
YEAR	COUNTY SALES TAX RECEIPTS	DEBT SERVICE/ GENERAL FUND REPAYMENTS	USED/ALLOCATED FOR CAPITAL PURCHASES
1994-99	\$5,371,240	\$4,328,018	\$0
2000-2005	\$8,734,761	\$4,828,397	\$4,162,903
2006-2009	\$5,895,786	\$4,491,880	\$2,130,833
2010	\$1,333,488	\$461,000	\$347,640
2011	(est) \$1,333,488	\$469,500	\$1,211,360
2012	(est) \$1,333,488	\$477,000	\$620,000



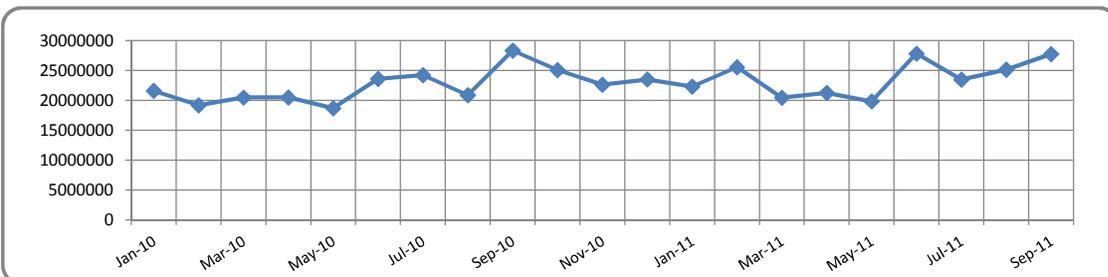
YEAR	COLLECTIONS	EXPENDITURES	EXCESS (DEFICIT)
			COLLECTIONS
1994-95	\$ 1,096,443	\$ 833,674	\$ 262,769
1996	\$ 920,221	\$ 882,190	\$ 38,031
1997	\$ 1,027,080	\$ 892,688	\$ 134,392
1998	\$ 1,110,027	\$ 826,436	\$ 283,591
1999	\$ 1,217,468	\$ 826,576	\$ 390,892
2000	\$ 1,360,229	\$ 1,781,828	\$ (421,599)
2001	\$ 1,390,813	\$ 1,301,683	\$ 89,130
2002	\$ 1,386,752	\$ 1,559,459	\$ (172,707)
2003	\$ 1,504,659	\$ 1,113,205	\$ 391,454
2004	\$ 1,556,083	\$ 1,299,794	\$ 256,289
2005	\$ 1,536,221	\$ 1,818,984	\$ (282,763)
2006	\$ 1,575,878	\$ 1,482,762	\$ 93,116
2007	\$ 1,502,513	\$ 2,019,282	\$ (516,769)
2008	\$ 1,487,666	\$ 1,569,509	\$ (81,843)
2009	\$ 1,329,727	\$ 1,733,961	\$ (404,234)
2010	\$ 1,333,488	\$ 808,640	\$ 524,848
Totals	\$ 21,335,268	\$ 20,750,671	\$ 584,597

Expenditures for:	Amount	Percent
Courthouse maintenance	\$ 1,687,760	8.1%
Sheriff	2,058,882	9.9%
Technology services	1,368,354	6.6%
New View	879,493	4.2%
All others	646,887	3.1%
<i>subtotal</i>	\$ 6,641,376	32.0%
Prior debt service	14,109,295	68.0%
Totals	\$ 20,750,671	100.0%

Trend of County Sales Tax Collections by Month From January 2010 through Sept 2011



Trend of Statewide County Sales Tax Collections by Month From January 2010 through Sept 2011



OCONTO COUNTY CAPITAL IMPROVEMENT PLAN

A Capital Improvement Plan (CIP) is very important for planning and managing a County's growth and development, as well as maintaining existing resources. It begins to implement some of the community's goals and objectives and encourages discussion of the County's long-range vision. There are many factors involved in developing a Capital Improvement Plan, which can make it a confusing process. In this section, we try to answer some of the most frequently asked questions about Capital Improvement Plans, such as:

- What is a Capital Improvement Plan?
- What is the purpose of a Capital Improvement Plan?
- How do I read a Capital Improvement Plan?
- Who develops the CIP?
- Where does the money come from to pay for the CIP?
- What is the general philosophy behind the funding decisions?
- Will the CIP have any impact on the Operating Budget?
- Is there a policy behind a CIP?

What is a Capital Improvement Plan?

A Capital Improvement Plan is a planning document that shows a County's capital needs over a period of years. The document presents these needs in the form of project proposals for construction or acquisition of various capital projects or equipment throughout the County. A capital project is defined as new, replacement of, or improvements to infrastructure (buildings, roads, parks, etc.) or equipment (computer, trucks, etc.) which have a minimum life expectancy of four-years and a minimum expense of \$20,000. The first year's projects in a Capital Improvement Plan become that year's Capital Budget.

A Capital Improvement Plan can be a very dynamic document. In Oconto County, the Plan will be revised every year. Therefore, the County's priorities and needs can be re-evaluated during each subsequent year. **Thus, it is important to understand that the County Board is appropriating funds for first year projects only and is not committed to doing any projects beyond the first year.** The projects in the future years are presented to show the County Board's current priorities. As the County's goals change to reflect current issues and concerns, so will the direction of the Capital Improvement Plan since it is intended to meet the needs of the community.

What is the purpose of a Capital Improvement Plan?

The Capital Improvement Plan is a framework for developing the County's current and future operating and capital needs. This systematic approach to programming, operating and capital needs includes the following benefits:

- **Establishes the level of capital expenditures the community can safely afford over the a period of years** - Multiple year financial planning sets the basis from which the County Board can make capital project financial decisions. Pre-determining expenditures and revenues allows the County to prioritize capital expenditures and new programs without creating adverse impacts to existing services in the County.
- **Provides greater opportunity to fund larger projects** - The long-range capital plan provides a mechanism for funding larger more expensive capital improvement projects. This encourages a broad overview of needs and avoids a "piecemeal" approach to improving the County. By identifying projects early, the most economical means of financing can be selected in advance. This financial planning helps the community avoid commitments and debts that may limit the initiation of more important projects at a later date.
- **Assists in maintaining a balance between debt service and current expenditures** - Pre-determining the operating and capital expenditures provides an early indication of the County's need to obtain outside financing. It also provides evidence of its ability to pay the debt service on these loans, within the limitation of annual revenues, and without impacting the operating budget.

- **Keeps the community informed of current and future projects** - The Capital Improvement Plan informs the public about the short and long-range fiscal and capital development goals for the County. It assists the citizens in understanding the constraints and limitations of providing capital improvements projects and the financing of such expenditures.

- **Focuses attention on County goals, needs and capabilities** - The capital improvement process ensures that County objectives, future needs, and financial capabilities are incorporated into the planning of capital projects and services. The Capital Improvement Plan provides a mechanism for prioritizing new capital projects and programs based upon identifiable needs and available resources.

- **Encourages cooperation and coordination between County departments and outside agencies** - Early identification of community needs allows the County ample time to plan and coordinate capital project construction with other County departments and outside agencies.

- **Consideration of impact on the Operating Budget** - The Capital Improvement Plan process forces consideration of how projects, once completed, will affect the County's Operating Budget. Too often, a capital project is built with little or no consideration of its operational cost and the potential impact on the annual Operating Budget.

How Do I Read a Capital Improvement Plan?

A quick review of this document without some preparation can be frustrating to the reader who simply wants to learn and understand what the County is doing with their sales tax dollars. The key to understanding this document is realizing that the information is presented in different ways, with several different perspectives.

A reader should first start with a review of the project summary. This projects a quick glimpse of each project, its cost and timeframe. From there, more information on the project is available in the project description section that follows the summary. For overall financial information, there is a table that describes year by year the funding of the plan. This provides the reader a complete financial picture.

Who Develops the Capital Improvement Plan?

The Finance/Insurance Committee, in cooperation with the Administrative Coordinator, Finance Director and County departments, develops the Capital Improvement Plan. The various County departments and agencies identify projects to be considered in the Capital Improvement Plan, complete the Capital Improvement Project Request Form describing the proposed project, and coordinate with one another on projects that involve more than one department.

Administrative Coordinator: Upon direction of the Finance/Insurance Committee, the Administrative Coordinator will coordinate development of the draft plan in conjunction with the Finance Director. The requesting departments along with their respective Home Committees will review the initial draft. Revisions will be made before the preliminary plan is submitted to the Finance/Insurance Committee

County Committees: The proposed Capital Improvement Plan is initially presented to the Finance/Insurance Committee to review each project and rank them in order of importance. In addition, the Finance/Insurance Committee hears public comments concerning proposed projects. The County Board then reviews the proposed Capital Improvement Plan. All information provided by the Finance/Insurance Committee is forwarded to the County Board.

Oconto County Board: The County Board reviews, discusses and adopts the Capital Improvement Plan as part of the operating budget process. This action takes place in October.

Where does the money come from to pay for the CIP?

The major source of funding comes from the sales tax or retained earnings. Additional funds may come from grants, matching funds, or other miscellaneous sources.

What is the general philosophy behind the Funding Decisions?

The County uses a “pay-as-you-go” philosophy in funding capital project whenever possible. This means that if the funds are not available in current receipts combined with the fund balance to complete the project, the project is not recommended for completion. Exceptions to this policy would be the future new jail facility which would be a significant capital project that cannot be cash funded. The County will need to explore some type of debt issue to fund this project.

Will the CIP have any impact on the Operating Budget?

Several capital projects will affect the County’s Operating Budget. Capital projects will either increase expenditures, decrease expenditures, and/or increase revenues. Projects that replace or rehabilitate existing facilities will decrease the cost of maintenance of the system. Projects that build new facilities and/or enhance services, such as the new law enforcement facility, will almost certainly increase operating expenses to fund the increased staffing and maintenance of the facility. Finally, new equipment should result in increase employee productivity thus decreasing the need to hire additional staff.

Is there a policy behind a Capital Improvement Plan?

The Capital Improvement Plan is based on a long-term vision of the County, as developed by the County Board, to maintain the reliability of the County’s assets, programs and services to meet the needs and desires of the community. During the development of the Capital Improvement Plan, capital projects that affect public health and safety, and/or legal mandates are given the highest priority. Emphasis is placed on capital projects that maintain existing service levels or prevent damage to critical property or disruption of programs or services to the community. Projects that enhanced existing services or could improve efficiency beyond industry standards receive a lower priority ranking.

In Conclusion

This long-range vision of the County’s infrastructure needs is the result of a combined effort and input of the County Board, County staff, and the public. A total of 37 projects and capital items totaling \$5.9 million are identified for purchase and/or completion between 2012 and 2016. These projects are intended to improve the quality of life for all residents of Oconto County.

OCONTO COUNTY TENTATIVE 5 YEAR CAPITAL IMPROVEMENTS REQUESTS				2012-2016	
Year/Department:	Amount	Project Title Summary	Funding Source:		
			Co Sales Tax	Highway Fund	
2012:					
Highway	\$700,000	Various Equipment Replacement		700,000	
County Board	\$55,000	County Board Voting Machine	55,000		
Technology Services	\$60,000	Various Computer Equipment/software	60,000		
Technology Services	\$60,000	AS400 Software Replacement	60,000		
Technology Services	\$20,000	VW Ware Server Host	20,000		
Technology Services	\$20,000	Laptop/Desktop Replacements	20,000		
Forest/Parks	\$35,000	Replace 4x4 Truck	35,000		
Forest/Parks	\$220,000	Reservoir Dam Repairs	220,000		
Sheriff	\$150,000	Vehicles (6)	150,000		
	\$1,320,000		\$620,000	\$700,000	
Future Years Proposed Projects - Not Approved as Part of 2012 Budget					
2013					
Highway	\$700,000	Various Equipment Replacement		700,000	
Public Property	\$75,000	Replace Roof on Building C	75,000		
Forest/Parks	\$100,000	Road grader replacement	100,000		
Forest/Parks	\$85,000	Backhoe	85,000		
Technology Services	\$50,000	VOIP HW upgrade	50,000		
Technology Services	\$60,000	Virtual Computers Replacements	60,000		
Technology Services	\$40,000	Storage Area Network	40,000		
Technology Services	\$10,000	Laptop/Desktop Replacements	10,000		
Emergency Mgt	\$25,000	Mobile command vehicle	25,000		
Sheriff	\$150,000	Vehicles (6)	150,000		
	\$1,295,000		\$595,000	\$700,000	
2014					
Highway	\$700,000	Various Equipment Replacement		700,000	
Forest/Parks	\$100,000	Dozer	100,000		
Technology Services	\$50,000	Various Computer Equipment/software	50,000		
Technology Services	\$100,000	Infrastructure Upgrades	100,000		
Technology Services	\$60,000	Computers	60,000		
Sheriff	\$150,000	Vehicles (6)	150,000		
	\$1,160,000		\$460,000	\$700,000	
2015					
Highway	\$700,000	Various Equipment Replacement		700,000	
Public Property	\$120,000	Elevator repairs (bldg C & jail)	120,000		
Airport	\$16,500	Reconstruct runway & taxiway	16,500		
Technology Services	\$50,000	AIX Server Replacement	50,000		
Technology Services	\$60,000	Laptop/Desktop Replacements	60,000		
Technology Services	\$50,000	Server Replacements	50,000		
Sheriff	\$150,000	Vehicles (6)	150,000		
	\$1,146,500		\$446,500	\$700,000	
2016					
Highway	\$700,000	Various Equipment Replacement		700,000	
Technology Services	\$50,000	Server Replacements	50,000		
Technology Services	\$60,000	Laptop/Desktop Replacements	60,000		
Technology Services	\$50,000	SAN Infrastructure	50,000		
Sheriff	\$150,000	Vehicles (6)	150,000		
	\$1,010,000		\$310,000	\$700,000	
	\$5,931,500	2012-2016 TOTAL	\$2,431,500	\$3,500,000	

1
2 **RESOLUTION # 79-2011**
3

4 To: Hon. Chairperson and Members of the Oconto County Board of Supervisors
5

6 Re: **ADOPTING THE OCONTO COUNTY BUDGET FOR THE FISCAL YEAR**
7 **JANUARY 1, 2012 THRU DECEMBER 31, 2012 AND ESTABLISHING A TAX LEVY FOR**
8 **SAID FISCAL YEAR**
9

10
11 **WHEREAS**, the budget for the operations, capital improvements and debt service of
12 Oconto County Wisconsin for the fiscal year 2012 has been developed and recommended to
13 the Oconto County Board of Supervisors by your Finance and Insurance Committee; and
14

15 **WHEREAS**, the required Notice of Public Hearing has been published in accordance
16 with Sec 65.90(3), Wis. Stats. and a public hearing on the 2012 Proposed Oconto County
17 Budget has been held;
18

19 **NOW, THEREFORE, BE IT RESOLVED** by the Oconto County Board of Supervisors
20 that the 2012 Proposed Oconto County Budget, a copy of which is on file in the office of the
21 County Clerk, be adopted as a detailed line item budget, and a county tax levy of
22 \$17,351,670, a library tax levy of \$374,750 per sec. 43.12 Wis. Stats., and a county bridge
23 aid levy of \$63,705 per sec. 82.08(2), Wis. Stats.(totaling **\$17,790,125**)be, and hereby is,
24 levied as the 2012 County Tax per sec 70.62(1), Wis. Stats., and additionally that \$897.73
25 be charged back as illegal real estate tax per sec. 70.74(2), Wis. Stats., and a State
26 Forestry Mill Tax of \$610,803.28 be levied per Sec 70.58(1), Wis. Stats.
27

28 Submitted this 27th day of October, 2011.
29

30 BY: FINANCE AND INSURANCE COMMITTEE
31

32 Leland Rymer, Chairperson
33

34 Don Glynn
35

36 Lois Trever
37

38 Edward Young
39

40 Tom Gryboski
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STATE OF WISCONSIN } I, Kim Pytieski
County Oconto } do hereby certify
that the above is a true and correct copy of the
original now on file in the office of the County Clerk and
that it was adopted by the Oconto County Board of
Supervisors on this date.
Date: 10/27/11 Kim Pytieski
(Seal) County Clerk

Reviewed by Corporation Counsel:

Rmm

Initials of
Corp.Counsel

10/11/11

Date
Reviewed

Adopted by Vote:

Ayes: 30 Nays: 0 Absent: 1

OCONTO COUNTY

2012 DEPARTMENTAL
DETAILED LINE ITEM BUDGET

(Available for review and/or copy upon request)

