

**2015 OCONTO COUNTY BUDGET**

**AS RECOMMENDED BY THE**

**OCONTO COUNTY FINANCE & INSURANCE COMMITTEE**

**AND AS ADOPTED (WITH NO CHANGES) BY THE**

**OCONTO COUNTY BOARD OF SUPERVISORS**

**OCTOBER 30, 2014**

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

# COUNTY OF OCONTO

## 2015 BUDGET

### TABLE OF CONTENTS

---

#### Introductory Section

Administrative Coordinator Communication  
Finance Department Transmittal Letter  
Finance Committee Budget Guidance Letter

#### Section A - General Financial Information

Budget Process  
Budget Hearing Timetable  
Notice of Public Hearing  
Equalized Value Report  
Report of Net New Construction  
County Levy Limit  
Tax Apportionment  
Charts & Graphs

#### Section B - Budget Summary

Budget Summary  
Budget Summary Category Guide  
\*\* 2015 Budget Summary Presentation

#### Section C - Supplemental Information

Budget Summary By Category  
Revenue Sources By Category  
Fund & Fund Cash Balances 12/31/2012 & 12/31/2011  
County Sales Tax  
Capital Improvement Plan  
Other:  
    Motion to Amend  
    Resolution Adopting 2015 Oconto County Budget and Tax Levy  
    Notes

#### Section D - Detailed Line Item Budget

(detail budget available on request)

**COUNTY OF OCONTO**

**2015 BUDGET**

**INTRODUCTORY SECTION**

**Administrative Coordinator Communication**

**Finance Director Transmittal Letter**

**Budget Guidance Letter - Finance Committee**



**ADMINISTRATIVE COORDINATOR  
KEVIN HAMANN  
OCONTO COUNTY COURTHOUSE  
301 WASHINGTON ST  
OCONTO WI 54153-1699  
920-834-6811 ♦ FAX 920-834-6400**

---

October 30, 2014

To the Honorable Oconto County Board of Supervisors

Development of the Recommended 2015 Budget is a result of a time-tested process involving department heads, staff, home committees, the Finance Department and the Finance/Insurance Committee. Over the course of 4 days and after a lot of discussion a recommended budget was drafted.

The Recommended 2015 budget maintains the status quo for another year by using \$2.02 million in fund balance for operations and \$1.85 million for onetime items.

Specific highlights of the 2015 Recommended Budget include:

- \$750,000 transferred from the Highway department fund balance to reduce the net county tax levy to the maximum allowable rate.
- \$250,000 transferred from the Health & Human Services department fund balance to reduce the net county tax levy to the maximum allowable rate.
- \$120,933 transferred from the General Fund balance to reduce the net county tax levy to the maximum allowable rate.
- Capital projects totaling \$27.5 million, including \$25 million for the new Law Enforcement Center.
- There are no debt service payments in 2015, as the County has been debt free since 2011.
- Neither new positions nor increase in hours were recommended, even though there were numerous requests for such increases.
- Provides \$5,000 in the County Board budget to do a strategic planning session in early 2015 to provide direction for the 2016 budget and beyond.

The major departments tax levy changes were as follows:

	<u>2014</u>	<u>2015</u>	<u>Change</u>
1 Sheriff	6,206,595	6,400,338	193,743
2 Health & Human Services	5,000,000	5,000,000	0
3 Highway	3,476,944	3,465,491	(11,453)
4 Courthouse Maintenance	720,434	726,548	6,114
5 Technology Services	632,351	660,672	28,321
6 Libraries	499,683	484,373	(15,310)
7 Courts	436,291	455,705	19,414
8 Land Information	316,807	335,072	18,265
9 Zoning	296,389	305,269	8,880
10 Extension/Education	285,082	285,165	83
11 All Others	297,916	158,538	(139,378)
	18,168,492	18,277,171	108,679
 Top 10 Total	 17,870,576	 18,118,633	 248,057
	98.4%	99.1%	
 Top 3 Total	 14,683,539	 14,865,829	 182,290
	80.8%	81.3%	

The use of various fund balances played heavily into balancing the 2015 Budget, as it has done so for the past few years.

Highway – for operations	\$ 308,648
Highway – for equipment	\$ 850,000
Highway– transfer to general fund	\$ 750,000
Recycling – for operations	\$ 173,089
HHS – for operations	\$ 413,567
HHS – transfer to general fund	\$ 250,000
Sales Tax – for equipment/projects	\$1,001,000
Land Records – operations	\$ 5,325
General Fund – for operations	<u>\$ 120,933</u>
Total	\$3,872,562

The Recommended Budget maintains the status quo for another year. However, that was only realized by use of the various fund balances totaling \$3.87 million. Of that amount, \$1.85 million was for onetime items and \$2.02 million for operations. Funding operations with fund balance is unsustainable. This will again create a structural deficit for the 2016 budget. We cannot continue to balance our budget by tapping into our savings accounts. Thus, we must continue looking for ways to reduce costs and raise revenues, not only during the budget review process, but throughout the entire year

The County's existing revenues are stagnant due to a small increase in net new construction, low interest rates and minimal changes in fees. Operating costs however have been increasing at a much faster pace due to higher material costs, increase in wages and fringe benefits and increases in demand for services. These factors place a heavy burden on the 2015 County Budget and beyond.

Now that our fund balances are drying up, the County Board will need to make some tough decisions on whether to raise additional revenues or cut existing services. In order to do this, a recommendation is for the County Board to conduct a strategic planning process in early 2015. This process will help provide direction on our future.

The good news is that the 2015 Recommended Budget is balanced. We have complied with the State imposed tax levy limit while retaining essential services.

If anyone has any questions or concerns about the Recommended 2015 Annual Budget, please contact the Finance Department or my office. I look forward to working with you in reviewing this document during the budget adoption process.

*Kevin Hamann*

Kevin Hamann  
Administrative Coordinator

***COUNTY OF OCONTO  
FINANCE DEPARTMENT***

---

DATE: OCTOBER 30, 2014

TO: OCONTO COUNTY BOARD OF SUPERVISORS

FROM: FINANCE DEPARTMENT

RE: YEAR 2015 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 2015 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 may be made upon request.

The 2015 budget sets the **county tax levy at \$18,277,171** which is a **mill rate of \$5.196** per \$1,000 of equalized value. This compares to the 2014 county tax levy of \$18,168,492 and a mill rate of \$5.196. The dollar increase is \$108,679, a 0.6% increase, and the **mill rate decrease** is 3 cents per \$1,000 of equalized value, a .6% decrease. The mill rate percent is affected not only by the tax levy change but also by the increase in equalized value of the county. The equalized value of the county increased \$41,707,500 from 2013 to 2014 and is at \$3,517,544,335 (less TID). The 2015 county budget remains subject to the provisions contained in Wisconsin Act 32 (2011-2012 State Biennial Budget). The Act places a levy limit for at either 0% or a percent increase equating to the value of net new construction. For Oconto County the increase for net new construction for 2014 is 0.79%. The percentage increase is now based on the prior year's actual levy. Previous to 2012, the percentage increase was based on the allowable levy, which the county was well under. This resulted in a significant restriction for determining Oconto County's levy.

Beginning in 2012, the county began a three year phase out of its employee longevity program for all employees except for certain law enforcement employees. 2014 was the final year of the longevity program.

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

**OCONTO COUNTY 2015 BUDGET GUIDANCE LETTER**

TO: OCONTO COUNTY BOARD OF SUPERVISORS  
FROM: OCONTO COUNTY BOARD CHAIR & OCONTO COUNTY FINANCE COMMITTEE

**General Information**

Pursuant to the Oconto County Code of General Ordinances, Section 2.118(1), the County Board Chairman and the County Finance Committee are directed to provide guidance and recommendations to the County Board in June or July of each year regarding the county's ensuing year's budget. In compliance with this ordinance, the following 2015 Oconto County Budget Guidance Letter is being submitted.

The 2015 Budget will be greatly impacted by the State 2013-2015 Budget, including levy and mill rate limits, equalized values, employee costs and overall operating cost increases for all departments and agencies. These factors, along with decreasing state and federal funding, will put intense pressure on the 2015 budget and create difficult choices for the County Board. Continued under-funded and unfunded state and federal mandates will compound the need to make very difficult decisions.

**Financial Information**

**Overview**

The county mill rate increased from \$5.149 per \$1,000 of equalized value in 2013 to \$5.227 per \$1,000 of equalized value in 2014, a 1.5% increase. The County's equalized value for the fifth year in a row decreased due to the economy and decline in the sale price of homes sold. It is expected to again decrease this year. Valuations will be received from the State of Wisconsin on August 15<sup>th</sup>.

State imposed levy limits will also affect the 2015 Budget. In addition, the adopted 2014 budget relied on various other sources of revenues and applied fund balances of over \$1 million to balance the budget. The County cannot keep dipping into its' reserves to fund existing and future operations, without degrading the financial condition of the County.

**General Fund**

The overall general fund results of operations for 2013 were positive. Excess of revenues over expenditures were \$177,174. In addition \$1,389,400 was transferred to the general fund from the Highway and Health & Human Services funds, resulting in negative impact on those funds. We also designated \$3,000,000 of the general fund balance for the Law Enforcement Center project. The net culmination of all of the above, along with equity reserves such as delinquent taxes, resulted in the undesignated general fund balance increasing \$200,129 from \$3,014,648 to \$3,214,777 (all above subject to audit). This fund is intended to be a reserve for the unanticipated needs of the county and for funding shortfalls in the budgeting process. It is anticipated that for 2014 the County will break even.

**County Sales Tax**

In 1994 a county sales tax was adopted which is designated to fund the annual debt service payments (subsequently to include capital improvement plan projects). From 1994 thru 2013, \$25,837,986 was collected from the sales tax. In 2013, \$1,575,994 was collected. For 2014, the budgetary effect of using sales tax to fund capital projects was to reduce the property tax levy by \$910,000, thus lowering the county mill rate by 26.2 cents per \$1,000 of equalized value.

**2015 Budget Information**

County departmental budgets are basically categorized into three cost groups; personnel, operating and outlay. For the 2015 budget requests, the finance department will provide departments and agencies budget instructions, financial data, including projected personnel costs, and worksheets. The initial 2015 budget allocations for county departments are being based on the 2014 county board adopted budget within the following guidelines

1. Personnel costs
  - a. Wages
    - i. General Employees - to be set per the adopted Carlson-Dettman study.
    - ii. Elected Officials - per county board resolution adopted.
    - iii. Public Safety Employees – existing 2014 rates or adopted 2015 contract amount.
    - iv. Miscellaneous – per county adopted resolution
  - b. Fringes Benefits
    - i. Retirement, disability insurance, life insurance and workers compensation insurance – rate as set by State.
    - ii. Social Security & Medicare – rate set by the Federal Government.
    - iii. Health Insurance - rate as recommended by Personnel & Wages Committee (attached).
2. Operating Costs - departments overall operating costs are to be the same as the 2014 budget.
3. Outlay – no outlay request shall be made.

Non County departments, agencies and organizations are to submit a no increase request with a full detailed justification of the entire amount. A request with a justification of "that is what we received last year" is not acceptable. Library funding to be set per adopted 2015-2019 County Library Plan.

The 2015 contingency account budget is initially to be set at \$250,000.  
The general fund applied amount for 2015 is initially set at zero.

**Conclusion**

The 2015 Budget will mirror very closely the 2014 Adopted Budget with minor changes. It is imperative that all departments find ways to comply with these guidelines in order to arrive at a balanced budget.

***THE GOAL OF THIS COUNTY BOARD AND ADMINISTRATION IS TO ADOPT A 2015 BUDGET WITH A MINIMAL INCREASE IN TAX RATE AND LEVY THAT COMPLIES WITH ANY STATE IMPOSED RATE OR LEVY LIMITS AS WELL AS FUND THE ESSENTIAL SERVICES THAT THE RESIDENTS OF OCONTO COUNTY DEMAND.***

# COUNTY OF OCONTO

## 2015 BUDGET

### SECTION A

#### GENERAL FINANCIAL INFORMATION

Budget Process

Budget Hearings Timetable

Notice of Public Hearing

Equalized Value Report

Report of Net New Construction (WiDOR)

County Levy Limits

Apportionment of Taxes

Charts & Graphics

## **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.

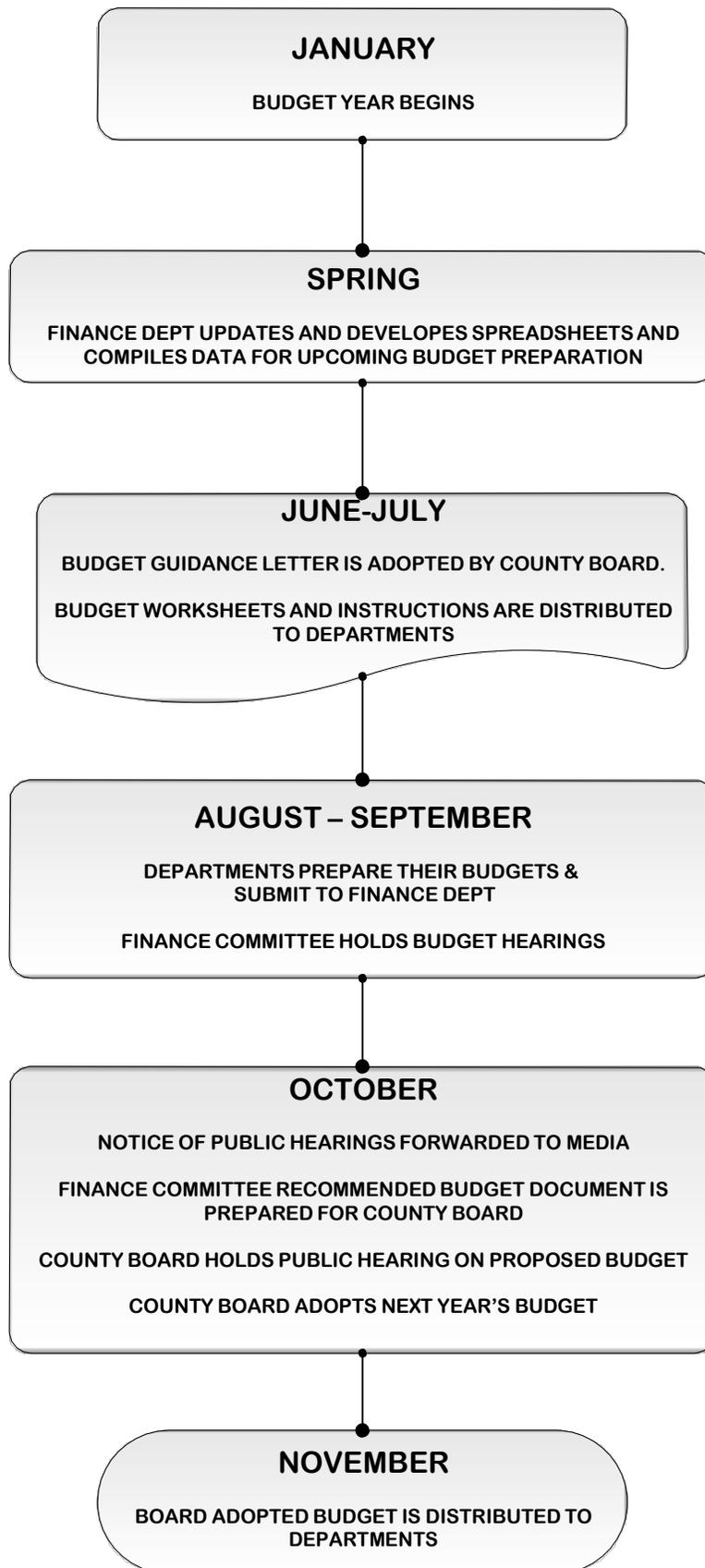
The proposed budget is presented to the County Board at its October budget session. At that meeting, the budget is scheduled to be voted on. Any part of the proposed budget may be amended at this meeting by a majority vote of the supervisors. The proposed budget is ultimately voted for adoption at this 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](http://www.co.oconto.wi.us)

\* \* \* \*

# FLOWCHART OF THE BUDGET PROCESS



**COUNTY OF OCONTO FINANCE DEPARTMENT**  
**YEAR 2015 BUDGET REVIEW TIMETABLE**

**DATE SEPT 25, 2014 (Thursday) room 1003**

09:00 Call to order  
09:00-09:05 Budget Process Overview  
09:05-09:15 City-County Airport  
09:15-09:25 Medical Examiner  
09:25-09:40 Child Support  
09:40-10:00 Corporation Counsel  
10:00-10:15 District Attorney/Victim Witness  
10:15-11:30 Courts (Clerk of Courts/ Circuit Court/ Law Library/ Register in Probate/Family Court/Mediation  
  
1:00 - 1:10 Emergency Management  
1:10 - 3:00 Law Enforcement-Sheriff (Admin, patrol, investigators, dispatch, jail)

**DATE SEPT 26, 2014 (Friday) room 1003**

09:00 Call to order/Review  
09:05-10:30 Land and Water Resources:  
Administrative Support  
Forestry, Parks & Recreation  
Zoning/Solid Waste/Recycling/MAR-OCO  
Land Conservation  
Land Information (Surveyor, Tax Lister, Land Records)  
  
10:30-12:00 Human Services

**DATE SEPT. 29, 2014 (Monday) room 1003**

09:00 Call to order/Review  
09:05-09:30 Courthouse Property/Maintenance  
09:30-10:00 Oconto County Economic Development Corporation/Tourism  
10:00-11:30 Highway  
  
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 SEPT. 30, 2014(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  
09:30-09:45 County Clerk/Elections  
09:45-10:00 County Board  
10:00-10:20 Technology Services  
10:20-10:40 Administrative-Coordinator/Negotiations  
10:40-10:50 Safety/Risk Management  
10:50-11:00 Finance  
11:00-11:30 Contingency Account/General Fund/County Sales Tax Fund  
Capital Improvement Plan  
11:30-12:00 Review all departmental/agency requested amounts and forward Finance Committee Recommended budget for public hearing on October 30, 2014.

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

(05/15/2014)

**NOTICE OF PUBLIC HEARING – PROPOSED 2015 BUDGET  
COUNTY OF OCONTO, WISCONSIN  
October 30, 2014 9:00 am**

Notice is hereby given that a **PUBLIC HEARING** on the PROPOSED 2015 BUDGET for the COUNTY OF OCONTO, WISCONSIN, as recommended by the **Oconto County Finance and Insurance Committee**, will be held Thursday October 30, 2014 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 2015 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 2015 budget:

	ADOPTED 2014	PROPOSED 2015	AMOUNT CHANGE	PERCENT CHANGE
<b>EXPENDITURES:</b>				
General Government	\$5,610,053	\$5,363,064	(\$246,989)	-4.4%
Public Safety	6,766,112	6,905,244	139,132	2.1%
Health and Human Services	18,611,939	18,439,418	(172,521)	-0.9%
Public Works (incl. Highway ay)	10,226,762	10,195,431	(31,331)	-0.3%
Culture, Recreation and Education	1,320,342	1,310,074	(10,268)	-0.8%
Conservation and Development	1,750,787	1,428,894	(321,893)	-18.4%
Capital Projects-Other	910,000	1,001,000	91,000	10.0%
<b>TOTAL EXPENDITURES</b>	<b>\$45,195,995</b>	<b>\$44,643,125</b>	<b>(\$552,870)</b>	<b>-1.2%</b>
<b>REVENUES:</b>				
Taxes (Other than Property)	\$880,220	\$882,720	\$2,500	0.3%
Intergovernmental Grants/Aids	14,040,082	13,734,353	(305,729)	-2.2%
Licenses and Permits	231,450	242,750	11,300	4.9%
Fines, Forfeitures and Penalties	187,500	187,000	(500)	-0.3%
Public Charges for Services	3,168,103	2,971,605	(196,498)	-6.2%
Intergovernmental Charges	3,975,548	3,941,323	(34,225)	-0.9%
Other (incl. Interest on Investments)	537,905	533,641	(4,264)	-0.8%
<b>TOTAL REVENUES</b>	<b>\$23,020,808</b>	<b>\$22,493,392</b>	<b>\$ (527,416)</b>	<b>-2.3%</b>
<b>Fund balances applied/transferred to reduce the county tax levy:</b>				
Highway fund balance applied to equipment and operations	\$1,005,116	\$1,158,648	\$153,532	
Recycling fund balance applied to equipment and operations	169,750	173,089	3,339	
Human Services fund balance applied for operations	618,868	413,567	(205,301)	
County sales tax funds applied for capital purchases	910,000	1,001,000	91,000	
Human services fund balance transfer to general fund	-	250,000	250,000	
Highway ay fund balance transfer to general fund	530,400	750,000	219,600	
Other funds applied	12,462	5,325	(7,137)	
General fund applied to reduce property tax levy	760,099	120,933	(639,166)	
<b>Total Funds Applied and Transferred</b>	<b>4,006,695</b>	<b>3,872,562</b>	<b>(134,133)</b>	
<b>TOTAL REVENUES &amp; FUNDS APPLIED</b>	<b>\$27,027,503</b>	<b>\$26,365,954</b>	<b>(\$661,549)</b>	<b>-2.4%</b>
<b>COST OF COUNTY OPERATIONS LEVIED AS PROPERTY TAX</b>				
	<b>\$18,168,492</b>	<b>\$18,277,171</b>	<b>\$108,679</b>	<b>0.6%</b>
Percent of county tax levy to total budgeted expenditures	40.2%	40.9%		
County equalized value (less TID Increment) for apportionment of tax	\$ 3,475,836,735	\$ 3,517,544,335	\$ 41,707,600	1.2%
<b>COUNTY TAX (MILL RATE) PER \$1,000 OF ASSESSED</b>				
<b>PROPERTY VALUE FOR COUNTY OPERATIONS</b>	<b>\$5.227</b>	<b>\$5.196</b>	<b>(\$0.031)</b>	<b>-0.6%</b>

**PLEASE NOTE THE FOLLOWING IN THE PROPOSED 2015 BUDGET:**

**Highway:** The highway budget anticipates \$825,000 of equipment purchases in 2015, which will be funded by highway depreciation charges and retained earnings. Fund balance of \$333,648 is being applied to reduce the highway budget levy request. \$750,000 of retained earnings is being transferred to the general fund to reduce the overall 2015 county tax levy.

**Human Services:** The human services budget applies \$413,567 of their fund balance to reduce the department's 2015 tax levy request to \$5,000,000. \$250,000 of HHS fund balance is being transferred to the general fund to reduce the overall 2015 county tax levy

**Capital projects:** Capital project purchases for 2015 amount to \$1,001,000, including \$170,000 for squad car replacements, \$150,000 for roof replacement on Building C, \$100,000 for lighting replacement, \$25,000 for window repairs, \$166,000 for computer equipment, \$200,000 for safety & security improvements, \$160,000 for forestry equipment and \$30,000 for a new emergency government truck. These capital items are funded by the county sales tax collections.

**General:** \$120,933 of General Fund unreserved balance is being used to reduce the net county tax levy to the allowable tax levy limit.

**Debt Service:** There are no debt service payments in 2015, as the county became debt free in 2011.

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)

(prepared by Oconto Co Finance Dept 10/07/2014)

**OCONTO COUNTY  
FINANCE COMMITTEE**  
Leland Rymer, Chair  
Paul Bednarik  
Thomas Gryboski  
Gregory Sekela  
Douglas McMahon

OCONTO COUNTY, WISCONSIN  
 2014 EQUALIZED VALUE REPORT  
 FOR APPORTIONMENT OF YEAR 2014 (2015 COLLECTABLE) COUNTY TAX

DISTRICT	2013 VALUE	% OF TOTAL	2014 VALUE	% OF TOTAL	ESTIMATED VALUATION CHANGE	ESTIMATED POPULATION 2014	% Of TOTAL POPULATION
Abrams	\$153,424,900	4.41%	\$157,028,400	4.46%	2.35%	1,870	4.92%
Bagley	42,239,800	1.22%	44,595,800	1.27%	5.58%	292	0.77%
Brazeau	239,927,400	6.90%	243,530,600	6.92%	1.50%	1,292	3.40%
Breed	71,249,500	2.05%	73,896,600	2.10%	3.72%	725	1.91%
Chase	208,082,400	5.99%	217,741,100	6.19%	4.64%	3,064	8.06%
Doty	100,770,900	2.90%	102,989,700	2.93%	2.20%	263	0.69%
Gillett	64,442,200	1.85%	70,633,100	2.01%	9.61%	1,031	2.71%
How	42,290,800	1.22%	40,505,900	1.15%	-4.22%	525	1.38%
Lakewood	220,105,700	6.33%	226,053,000	6.43%	2.70%	825	2.17%
Lena	46,575,300	1.34%	51,674,400	1.47%	10.95%	721	1.90%
Little River	75,739,500	2.18%	75,862,900	2.16%	0.16%	1,101	2.90%
Little Suamico	390,439,200	11.23%	398,845,300	11.34%	2.15%	4,963	13.06%
Maple Valley	52,955,700	1.52%	53,056,900	1.51%	0.19%	668	1.76%
Morgan	72,344,800	2.08%	76,194,700	2.17%	5.32%	988	2.60%
Mountain	153,236,100	4.41%	154,337,000	4.39%	0.72%	828	2.18%
Oconto	96,822,300	2.79%	97,279,100	2.77%	0.47%	1,344	3.54%
Oconto Falls	91,433,700	2.63%	86,436,500	2.46%	-5.47%	1,270	3.34%
Pensaukee	116,867,100	3.36%	113,069,100	3.21%	-3.25%	1,385	3.64%
Riverview	250,578,700	7.21%	250,613,900	7.12%	0.01%	729	1.92%
Spruce	96,948,300	2.79%	102,681,200	2.92%	5.91%	841	2.21%
Stiles	122,045,900	3.51%	122,608,700	3.49%	0.46%	1,500	3.95%
Townsend	294,866,000	8.48%	282,110,600	8.02%	-4.33%	992	2.61%
Underhill	80,797,400	2.32%	80,557,100	2.29%	-0.30%	884	2.33%
<b>Total Towns</b>	<b>3,084,183,600</b>	<b>88.73%</b>	<b>3,122,301,600</b>	<b>88.76%</b>	<b>1.24%</b>	<b>28,101</b>	<b>73.92%</b>
Lena	30,212,200	0.87%	29,204,700	0.83%	-3.33%	564	1.48%
Pulaski	790,000	0.02%	806,200	0.02%	2.05%	0	0.00%
Suring	20,434,935	0.59%	21,616,935	0.61%	5.78%	543	1.43%
<b>Total Villages</b>	<b>51,437,135</b>	<b>1.48%</b>	<b>51,627,835</b>	<b>1.47%</b>	<b>0.37%</b>	<b>1,107</b>	<b>2.91%</b>
Gillett	49,072,700	1.41%	51,005,100	1.45%	3.94%	1,373	3.61%
Oconto	175,202,900	5.04%	173,819,900	4.94%	-0.79%	4,544	11.95%
Oconto Falls	115,940,400	3.34%	118,789,900	3.38%	2.46%	2,889	7.60%
<b>Total Cities</b>	<b>340,216,000</b>	<b>9.79%</b>	<b>343,614,900</b>	<b>9.77%</b>	<b>1.00%</b>	<b>8,806</b>	<b>23.17%</b>
<b>County Total</b>	<b>\$3,475,836,735</b>	<b>100.00%</b>	<b>\$3,517,544,335</b>	<b>100.00%</b>	<b>1.20%</b>	<b>38,014</b>	<b>100.00%</b>
	(above excludes TID)		(above excludes TID)		2013 est. population	37,898	0.3%

TID VALUES	2013 Increment Value	2014 Increment Value	Base Value	Current Value (base plus increment)
V. SURING #1	\$1,231,465	\$1,073,165	\$ 1,449,235	\$ 2,522,400
C. GILLETT #2 1993	1,397,400	1,432,500	47,700	\$ 1,480,200
C. GILLETT #3	2,873,000	2,894,200	7,370,500	\$ 10,264,700
C. OCONTO #2 1998	6,801,400	6,774,600	4,100,500	\$ 10,875,100
C. OCONTO #3 2007	0 *	0	13,416,200	\$ 12,052,300
C. OCONTO #4 2010	0 *	1,477,200	1,428,600	\$ 2,905,800
C. OFALLS #2 1992	24,015,600	24,304,100	4,395,700	\$ 28,699,800
	<b>\$36,318,865</b>	<b>\$37,955,765</b>	<b>\$32,208,435</b>	<b>\$68,800,300</b>

**Total Equalized Value Including TIDs:**

**1.2341%**      **\$3,512,155,600**      **\$3,555,500,100**

\* This district hds a zero or negative increment, no increment shown

Source: Wisc. DOR Tax Report (08/15/XX)  
 Population is Wisc. DOA (10/14/XX)

**OCONTO COUNTY  
NET NEW CONSTRUCTION 2014-2013**

<u>MUNICIPALITY</u>	<u>2013 EQUALIZED VALUE (inc TID)</u>	<u>2014 NET NEW CONSTRUCTION</u>	<u>PERCENT CHANGE</u>	<u>2012 EQUALIZED VALUE (inc TID)</u>	<u>2013 NET NEW CONSTRUCTION</u>	<u>PERCENT CHANGE</u>
<b>Towns:</b>						
ABRAMS	\$ 153,424,900	\$ 779,600	0.51%	\$ 158,609,200	\$ 676,200	0.43%
BAGLEY	42,239,800	344,000	0.81%	42,726,400	193,700	0.45%
BRAZEAU	239,927,400	1,406,800	0.59%	232,702,100	937,000	0.40%
BREED	71,249,500	709,500	1.00%	72,531,800	284,400	0.39%
CHASE	208,082,400	3,283,100	1.58%	196,902,200	6,865,800	3.49%
DOTY	100,770,900	684,900	0.68%	100,905,800	363,100	0.36%
GILLETT	64,442,200	1,215,000	1.89%	66,546,000	311,500	47.00%
HOW	42,290,800	464,900	1.10%	41,260,400	749,500	1.82%
LAKEWOOD	220,105,700	1,474,900	0.67%	225,805,900	946,100	0.42%
LENA	46,575,300	721,200	1.55%	46,164,300	185,900	0.40%
LITTLE RIVER	75,739,500	512,200	0.68%	75,444,400	330,000	0.44%
LITTLE SUAMICO	390,439,200	4,101,800	1.05%	383,021,500	5,584,900	1.46%
MAPLE VALLEY	52,955,700	415,800	0.79%	53,238,100	(4,900)	-0.01%
MORGAN	72,344,800	432,300	0.60%	71,828,500	990,000	1.38%
MOUNTAIN	153,236,100	862,300	0.56%	155,354,000	774,600	0.50%
OCONTO	96,822,300	681,300	0.70%	98,997,400	513,600	0.52%
OCONTO FALLS	91,433,700	395,800	0.43%	91,964,100	385,800	0.42%
PENSAUKEE	116,867,100	303,700	0.26%	118,326,800	235,100	0.20%
RIVERVIEW	250,578,700	1,638,800	0.65%	255,434,800	1,661,100	0.65%
SPRUCE	96,948,300	713,000	0.74%	98,833,400	1,015,500	1.03%
STILES	122,045,900	447,600	0.37%	122,764,900	645,400	0.53%
TOWNSEND	294,866,000	2,482,400	0.84%	303,079,500	2,189,300	0.72%
UNDERHILL	80,797,400	155,200	0.19%	82,607,800	145,600	0.18%
<b>Villages:</b>						
LENA	30,212,200	77,300	0.26%	30,416,700	204,300	0.67%
PULASKI	790,000	-	0.00%	760,200	-	0.00%
SURING	21,666,400	195,000	0.90%	21,815,600	30,500	0.14%
<b>Cities:</b>						
GILLETT	53,343,100	497,600	0.93%	54,839,900	203,200	0.37%
OCONTO	182,004,300	686,200	0.38%	188,903,400	1,155,600	0.61%
OCONTO FALLS	139,956,000	845,600	0.60%	138,770,000	258,400	0.19%
<b>COUNTY OF OCONTO</b>	<b>\$ 3,512,155,600</b>	<b>\$ 26,527,800</b>	<b>0.7553%</b>	<b>\$ 3,530,555,100</b>	<b>\$ 27,831,200</b>	<b>0.7883%</b>

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



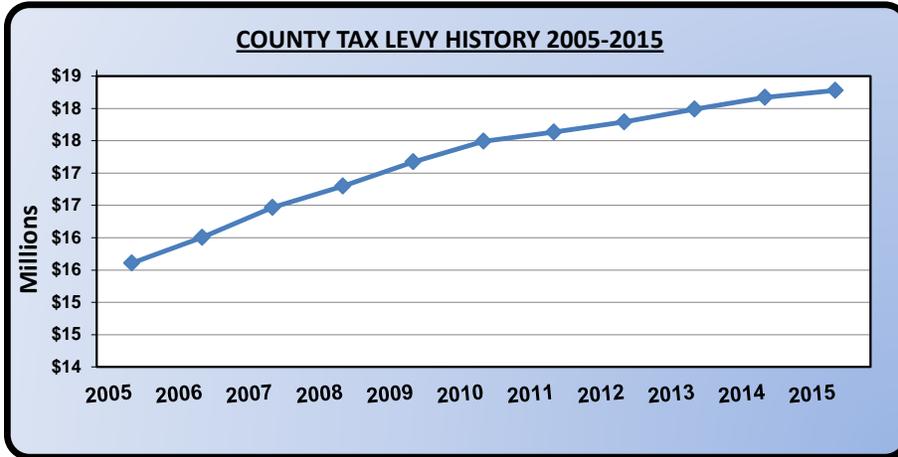
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1			STATE			SPECIAL	SPECIAL			ALL OTHER	COUNTY SALES			STATE	COUNTY	2014	
2			FORESTRY TAX			CHARGES	CHARGES	BRIDGE AID	LIBRARY TAX	COUNTY TAX	TAX CREDIT	Subtotal	TOTAL COUNTY	SPECIAL CHG	CHG BACKS	GRAND TOTAL	
3		2014	(Line 2)		2014	(Line 5)	(Line 6)	(Line 12)	(Line 11)	(Line 18)	(Line 19)	(Line 20)	(Line 27)	(Line 30)	(Line 37)	(Line 45)	% of county
4	DISTRICT	WITH TID	\$603,389.70		WITHOUT TID	\$825.00	\$0.00	\$65,810	\$484,373	\$18,727,163	(\$1,001,000)	\$18,276,346.00	\$18,277,171.00	\$0.00	\$ 45.80	\$18,880,606.50	levy
5																	
6																	
7	Abrams	157,028,400	26,648.66		157,028,400	36.83	0.00	3,309.75	28,327.87	836,008.35	(44,686.13)	822,959.84	822,996.67	0.00		849,645.33	4.50%
8	Bagley	44,595,800	7,568.17		44,595,800	10.46	0.00	939.96	0.00	237,424.96	(12,690.78)	225,674.14	225,684.60	0.00		233,252.77	1.23%
9	Brazeau	243,530,600	41,328.60		243,530,600	57.12	0.00	5,132.99	43,932.84	1,296,540.09	(69,302.36)	1,276,303.56	1,276,360.68	0.00		1,317,689.28	6.98%
10	Breed	73,896,600	12,540.70		73,896,600	17.33	0.00	1,557.55	0.00	393,420.39	(21,029.02)	373,948.92	373,966.25	0.00		386,506.95	2.05%
11	Chase	217,741,100	36,951.97		217,741,100	51.07	0.00	4,589.42	39,280.42	1,159,238.57	(61,963.35)	1,141,145.06	1,141,196.13	0.00		1,178,148.10	6.24%
12	Doty	102,989,700	17,477.97		102,989,700	24.16	0.00	2,170.76	18,579.31	548,310.05	(29,308.14)	539,751.98	539,776.14	0.00		557,254.11	2.95%
13	Gillett	70,633,100	11,986.86		70,633,100	16.57	0.00	1,488.76	12,742.19	376,045.74	(20,100.31)	370,176.38	370,192.95	0.00		382,179.81	2.03%
14	How	40,505,900	6,874.09		40,505,900	9.50	0.00	853.76	0.00	215,650.61	(11,526.91)	204,977.46	204,986.96	0.00		211,861.05	1.12%
15	Lakewood	226,053,000	38,362.55		226,053,000	53.02	0.00	4,764.61	0.00	1,203,490.55	(64,328.70)	1,143,926.46	1,143,979.48	0.00		1,182,342.03	6.26%
16	Lena	51,674,400	8,769.46		51,674,400	12.12	0.00	1,089.16	9,322.04	275,110.94	(14,705.17)	270,816.97	270,829.09	0.00	45.80	279,644.35	1.48%
17	Little River	75,862,900	12,874.39		75,862,900	17.79	0.00	1,598.99	13,685.64	403,888.84	(21,588.57)	397,584.90	397,602.69	0.00		410,477.08	2.18%
18	Little Suamico	398,845,300	67,686.44		398,845,300	93.54	0.00	8,406.62	71,951.55	2,123,424.82	(113,500.81)	2,090,282.18	2,090,375.72	0.00		2,158,062.16	11.44%
19	Maple Valley	53,056,900	9,004.07		53,056,900	12.44	0.00	1,118.30	0.00	282,471.27	(15,098.59)	268,490.98	268,503.42	0.00		277,507.49	1.47%
20	Morgan	76,194,700	12,930.70		76,194,700	17.87	0.00	1,605.99	13,745.50	405,655.32	(21,682.99)	399,323.82	399,341.69	0.00		412,272.39	2.18%
21	Mountain	154,337,000	26,191.91		154,337,000	36.20	0.00	3,253.02	27,842.34	821,679.52	(43,920.22)	808,854.66	808,890.86	0.00		835,082.77	4.43%
22	Oconto	97,279,100	16,508.85		97,279,100	22.82	0.00	2,050.39	17,549.12	517,907.21	(27,683.06)	509,823.66	509,846.48	0.00		526,355.33	2.79%
23	Oconto Falls	86,436,500	14,668.79		86,436,500	20.27	0.00	1,821.86	15,593.11	460,181.95	(24,597.54)	452,999.38	453,019.65	0.00		467,688.44	2.48%
24	Pensaukee	113,069,100	19,188.50		113,069,100	26.52	0.00	2,383.20	20,397.63	601,972.08	(32,176.47)	592,576.44	592,602.96	0.00		611,791.46	3.24%
25	Riverview	250,613,900	42,530.68		250,613,900	58.78	0.00	5,282.29	45,210.66	1,334,251.09	(71,318.08)	1,313,425.96	1,313,484.74	0.00		1,356,015.42	7.19%
26	Spruce	102,681,200	17,425.62		102,681,200	24.08	0.00	2,164.25	18,523.65	546,667.61	(29,220.35)	538,135.16	538,159.24	0.00		555,584.86	2.94%
27	Stiles	122,608,700	20,807.43		122,608,700	28.76	0.00	2,584.27	22,118.57	652,760.25	(34,891.19)	642,571.90	642,600.66	0.00		663,408.09	3.52%
28	Townsend	282,110,600	47,875.86		282,110,600	66.17	0.00	5,946.16	50,892.65	1,501,937.34	(80,281.21)	1,478,494.94	1,478,561.11	0.00		1,526,436.97	8.09%
29	Underhill	80,557,100	13,671.02		80,557,100	18.89	0.00	1,697.94	14,532.47	428,880.43	(22,924.42)	422,186.42	422,205.31	0.00		435,876.33	2.31%
30	<b>Total Towns</b>	<b>3,122,301,600</b>	<b>529,873.29</b>		<b>3,122,301,600</b>	<b>732.31</b>	<b>0.00</b>	<b>65,810.00</b>	<b>484,227.56</b>	<b>16,622,917.98</b>	<b>(888,524.37)</b>	<b>16,284,431.17</b>	<b>16,285,163.48</b>	<b>0.00</b>	<b>45.80</b>	<b>16,815,082.57</b>	<b>89.10%</b>
31																	
32	Lena	29,204,700	4,956.21		29,204,700	6.85	0.00		0.00	155,483.80	(8,310.88)	147,172.92	147,179.77	0.00		152,135.98	0.81%
33	Pulaski	806,200	136.82		806,200	0.19	0.00		144.04	4,292.15	(229.42)	4,206.77	4,206.96	0.00		4,343.78	0.02%
34	Suring	22,690,100	3,850.65		21,616,935	5.07	0.00		0.00	115,087.07	(6,151.61)	108,935.46	108,940.53	0.00		112,791.18	0.60%
35																	
36	<b>Total Villages</b>	<b>52,701,000</b>	<b>8,943.68</b>		<b>51,627,835</b>	<b>12.11</b>	<b>0.00</b>	<b>0.00</b>	<b>144.04</b>	<b>274,863.02</b>	<b>(14,691.91)</b>	<b>260,315.15</b>	<b>260,327.26</b>	<b>0.00</b>	<b>0.00</b>	<b>269,270.94</b>	<b>1.42%</b>
37																	
38	Gillett	55,331,800	9,390.14		51,005,100	11.96	0.00		0.00	271,547.63	(14,514.70)	257,032.93	257,044.89	0.00		266,435.03	1.41%
39	Oconto	182,071,700	30,898.66		173,819,900	40.77	0.00		0.00	925,405.14	(49,464.54)	875,940.60	875,981.37	0.00		906,880.03	4.79%
40	Oconto Falls	143,094,000	24,283.91		118,789,900	27.85	0.00		0.00	632,429.23	(33,804.48)	598,624.75	598,652.60	0.00		622,936.51	3.28%
41																	
42	<b>Total Cities</b>	<b>380,497,500</b>	<b>64,572.71</b>		<b>343,614,900</b>	<b>80.58</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,829,382.00</b>	<b>(97,783.72)</b>	<b>1,731,598.28</b>	<b>1,731,678.86</b>	<b>0.00</b>	<b>0.00</b>	<b>1,796,251.57</b>	<b>9.47%</b>
43																	
44	<b>County Total</b>	<b>\$ 3,555,500,100</b>	<b>\$ 603,389.68</b>		<b>\$3,517,544,335</b>	<b>\$ 825.00</b>	<b>\$ -</b>	<b>\$ 65,810.00</b>	<b>\$ 484,371.60</b>	<b>\$18,727,163.00</b>	<b>\$(1,001,000.00)</b>	<b>\$ 18,276,344.60</b>	<b>\$18,277,169.60</b>	<b>\$ -</b>	<b>\$ 45.80</b>	<b>\$18,880,605.08</b>	<b>100%</b>
45																	
46	15-Oct-14	ok per dor	0.00														
47			see Kim for these figures														
48			(state preprinted)														
49																	
50																	
51																	
52																	
53																	
54																	
55																	

**PRELIMINARY ONLY - SUBJECT TO CHANGES**

## CHARTS & GRAPHS

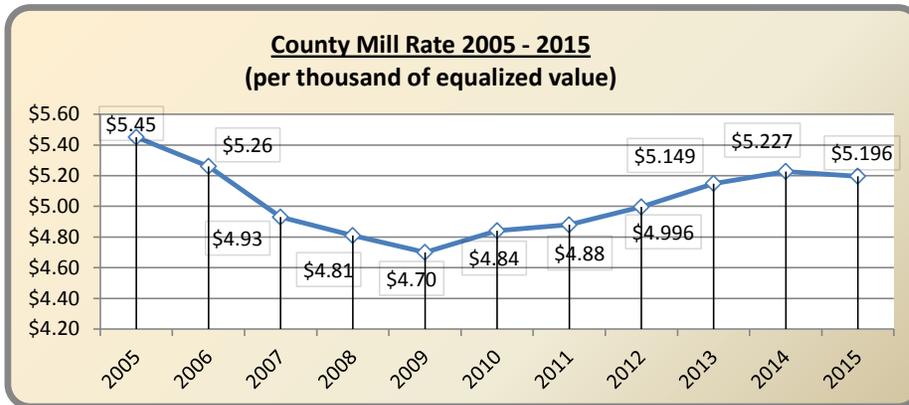
- COUNTY TAX LEVIES, MILL RATES AND EQUALIZED VALUES 2005 - 2015
- HIGHWAY TRANSPORTATION AIDS AND STATE SHARED REVENUES 2004-2015
- 2015 REVENUE SOURCES AND EXPENDITURE FUNCTIONS & CATAGORIES
- PERSONNEL COSTS (2013 ACTUAL DATA)
- GENERAL FUND BALANCES 2002 - 2013

**CHARTS AND DATA OF OCONTO COUNTY TAX LEVIES, MILL RATES AND EQUALIZED VALUES**



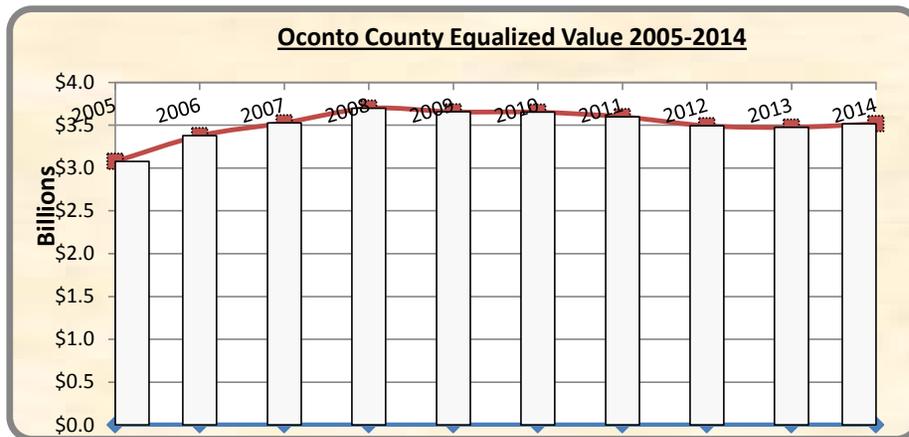
Year	Levy	% Change
2005	\$15,605,255	
2006	\$16,003,969	2.6%
2007	\$16,468,084	2.9%
2008	\$16,797,446	2.0%
2009	\$17,172,457	2.2%
2010	\$17,491,115	1.9%
2011	\$17,633,343	0.8%
2012	\$17,790,125	0.9%
2013	\$17,987,812	1.1%
2014	\$18,168,492	1.0%
2015	\$18,277,171	0.6%

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.



Year	Rate	% Change
2005	\$5.45	
2006	\$5.26	-3.5%
2007	\$4.93	-6.3%
2008	\$4.81	-2.4%
2009	\$4.70	-2.3%
2010	\$4.84	3.0%
2011	\$4.88	0.8%
2012	\$4.996	2.4%
2013	\$5.149	3.1%
2014	\$5.227	1.5%
2015	\$5.196	-0.6%

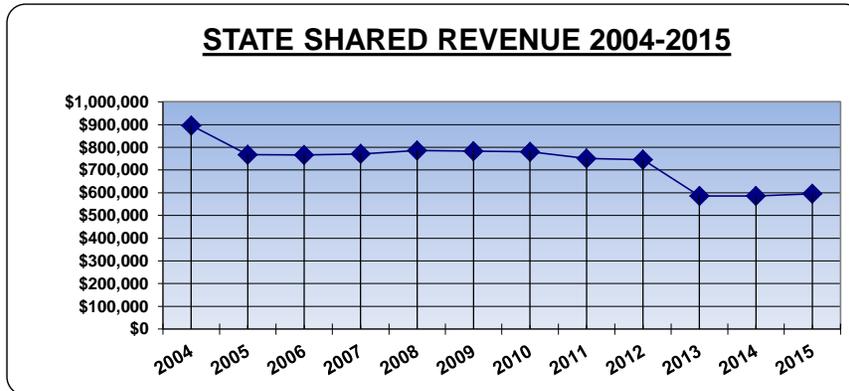
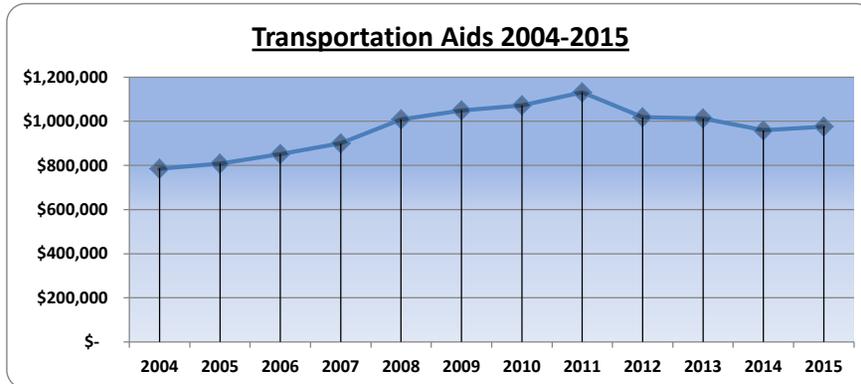
The county mill rate is used in the apportionment of the county tax levy to the local districts of the county for collection on the property tax bills. The mill rate is determined by dividing the county tax levy by the equalized value of the county (less TID).



Year	Value	% Change
2005	\$ 3,077,200,600	
2006	\$ 3,377,804,700	9.8%
2007	\$ 3,528,606,900	4.5%
2008	\$ 3,697,931,500	4.8%
2009	\$ 3,656,668,300	-1.1%
2010	\$ 3,652,522,200	-0.1%
2011	\$ 3,599,182,300	-1.5%
2012	\$ 3,493,534,335	-2.9%
2013	\$ 3,475,836,735	-0.5%
2014	\$ 3,517,544,335	1.2%

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.

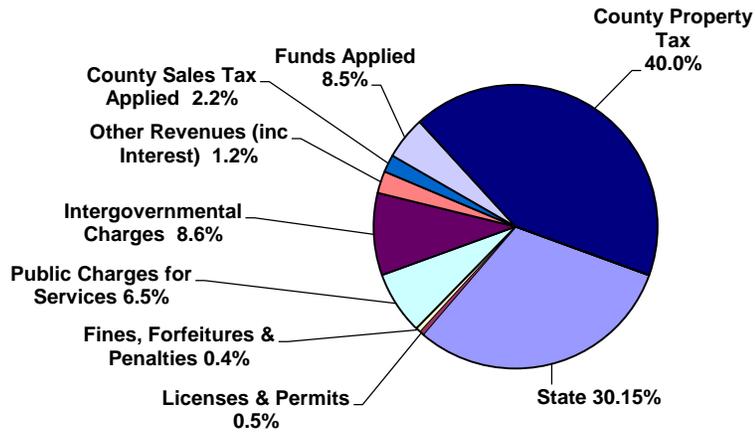
**WIDOT HIGHWAY TRANSPORTATION AIDS &  
WIDOR STATE SHARED REVENUE**



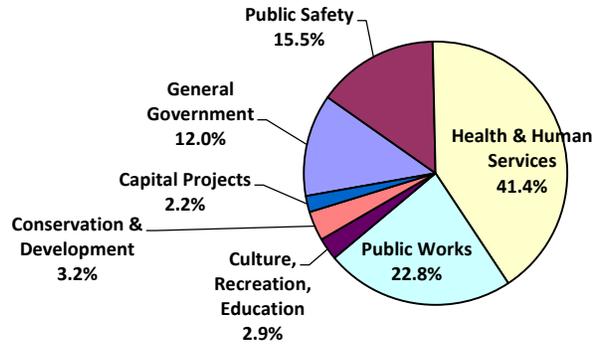
As can be seen in the above charts, State Transportation Aids for highway have increased every year until 2012, while State Shared Revenue has decreased since 2002 and has remained basically the same since 2004 until 2012, when it was substantially reduced in the Governor's budget.

<u>Shared Revenue</u>		<u>Transportation Aids</u>	
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
2013	\$ 585,351	2013	\$ 1,012,617
2014	\$ 595,437	2014	\$ 959,035
2015	\$ 619,719	2015	\$ 975,762

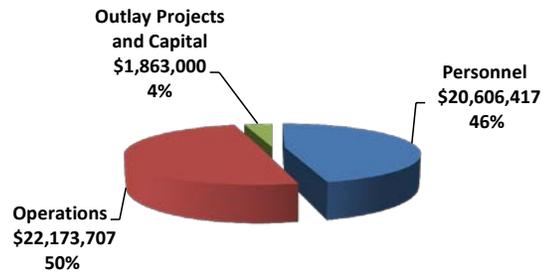
**2015 ANTICIPATED REVENUE SOURCES**



**2015 BUDGETED EXPENDITURES BY FUNCTION**



**2015 BUDGETED EXPENDITURES BY CATAGORY**

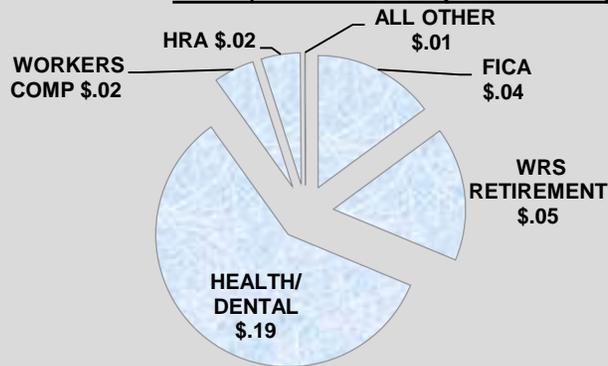


2015 BUDGETED EXPENDITURES BY CATAGORY						
	PERSONNEL	%	OPERATING	OUTLAY	TOTAL	TOTAL %
Human Services	\$ 5,403,127	26.2%	\$ 12,353,153	\$ -	\$ 17,756,280	39.8%
Highway	4,216,649	20.5%	4,276,349	825,000	9,317,998	20.9%
Sheriff	5,535,486	26.9%	1,238,102	170,000	6,943,588	15.6%
All Other	5,451,155	26.5%	4,306,103	868,000	10,625,258	23.8%
<b>Total</b>	<b>\$ 20,606,417</b>	<b>100%</b>	<b>\$ 22,173,707</b>	<b>1,863,000</b>	<b>\$ 44,643,125</b>	<b>100.0%</b>

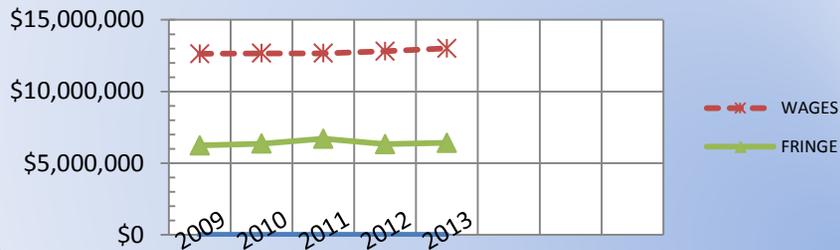
**THE PERSONNEL COSTS DOLLAR (2013 actual)**



**THE \$.33 BENEFITS (2013 actual)**



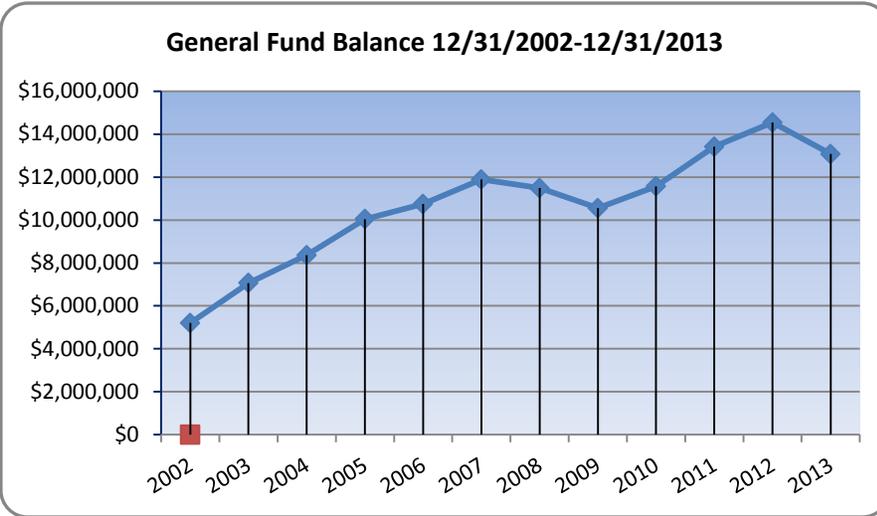
**TREND OF WAGES AND FRINGE 2009-2013**



	2009	2010	2011	2012	2013
<b>Wages</b>	12,631,407	12,665,684	12,667,188	12,808,308	13,009,046
<b>Benefits</b>	6,244,687	6,366,958	6,700,390	6,331,361	6,416,671
<b>Total</b>	18,876,094	19,032,642	19,367,578	19,139,669	19,425,717
	266	263	260	261	271

# of employees paid at year end payroll  
Data taken from last payroll of the year.

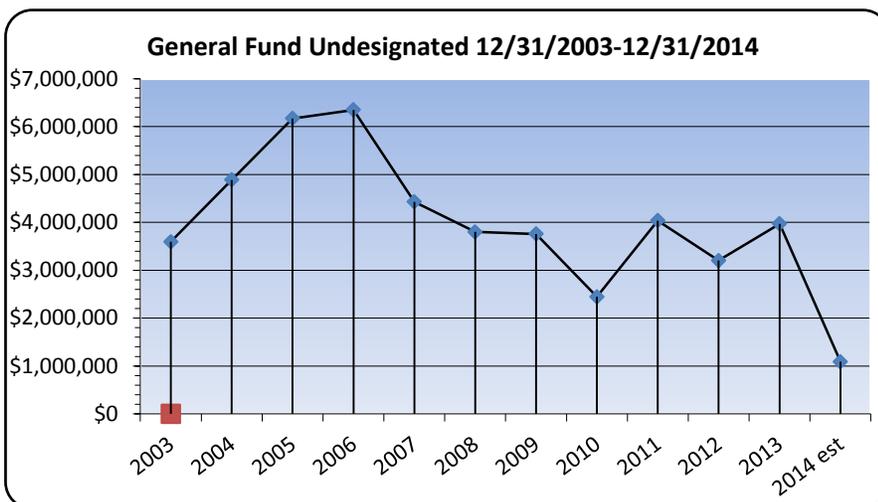
**A VIEW OF GENERAL FUND BALANCES**  
**FOR THE YEARS 2002 - 2013**



2002	\$ 5,203,939
2003	\$ 7,061,111
2004	\$ 8,359,218
2005	\$ 10,043,814
2006	\$ 10,748,004
2007	\$ 11,887,778
2008	\$ 11,482,339
2009	\$ 10,553,283
2010	\$ 11,567,156
2011	\$ 13,413,253
2012	\$ 14,540,212
2013	\$ 13,072,636

The General Fund Balance amount is comprised of several items, including Reserves for Operations, Delinquent Property Taxes, Non-lapsing carry-overs and Undesignated Funds.

**Section C of this book has a listing of those fund amounts for 2012 and 2013.**



2003	\$ 3,593,913
2004	\$ 4,886,297
2005	\$ 6,171,392
2006	\$ 6,351,031
2007	\$ 4,427,360
2008	\$ 3,799,309
2009	\$ 3,756,215
2010	\$ 2,443,786
2011	\$ 4,036,852
2012	\$ 3,201,557
2013	\$ 3,970,056
2014 est	\$ 1,089,025

The General Fund Undesignated amount is the general fund balance minus those amounts that are designated for various purposes as referred to in the first chart above.

**COUNTY OF OCONTO**

**2015 BUDGET**

**SECTION B**

**BUDGET SUMMARY**

**BUDGET REVIEW SUMMARY**

**BUDGET SUMMARY CATAGORY GUIDE**

**2015 BUDGET SUMMARY PRESENTATION**

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	COUNTY OF OCONTO														
2	2015 BUDGET REVIEW SUMMARY WORKSHEET														
3	NET COSTS FOR TAX LEVY					Dept/Agency									
4		BOARD	BOARD			PROPOSED		Finance	COUNTY						
5		ADOPTED	ADOPTED			BUDGET	Difference	Committee	TAX LEVY		2015	2015	COUNTY		
6		2013	2014			2015	2014-2015	Recommend	2015		Subject to TAX LIMIT LEVY	"SPECIAL PURPOSE" LEVY	TAX LEVY 2015	% of Levy	
7	THURSDAY SEPT 25, 2014														
8	X AIRPORT	20,966	25,431			25,431	0	25,431	25,431		25,431		25,431	0.1%	
9	X MEDICAL EXAMINER	94,492	94,730			100,717	5,987	94,717	94,717		94,717		94,717	0.5%	
10	X CHILD SUPPORT	229,656	201,576			221,348	19,772	201,348	201,348		201,348		201,348	1.1%	
11	X CORPORATION COUNSEL	79,409	159,137			150,554	(8,583)	150,554	150,554		150,554		150,554	0.8%	
12	X DISTRICT ATTORNEY/VICTIM WITNESS	218,548	217,939			255,125	37,186	211,360	211,360		211,360		211,360	1.2%	
13	X COURTS	436,883	436,291			455,705	19,414	455,705	455,705		455,705		455,705	2.5%	
14	X EMERGENCY GOVERNMENT	50,448	24,474			22,425	(2,049)	22,425	22,425		22,425		22,425	0.1%	
15	X (Outlay)	2,900	0			30,000	30,000	30,000	30,000		30,000		30,000	0.2%	
16	X SHERIFF	5,998,734	6,206,595			6,464,208	257,613	6,400,338	6,400,338		6,400,338		6,400,338	35.0%	
17	FRIDAY SEPT 26, 2014														
18	LAND/WATER RESOURCES:														
19	X LWR ADMINISTRATIVE SUPPORT	19,160	19,160			19,160	0	19,910	19,910		19,910		19,910	0.1%	
20	X FORESTRY, PARKS, RECREATION	54,543	13,293			10,516	(2,777)	(21,358)	(21,358)		(21,358)		(21,358)	-0.1%	
21	X ZONING	303,419	296,389			305,269	8,880	305,269	305,269		305,269		305,269	1.7%	
22	X RECYCLING	0	0			0	0	0	0		0		0	0.0%	
23	X MAR-OCO	0	0			0	0	0	0		0		0	0.0%	
24	X LAND CONSERVATION	203,492	195,155			194,674	(481)	194,674	194,674		194,674		194,674	1.1%	
25	X LAND INFORMATION (Surveyor)	326,807	316,807			342,879	26,072	335,072	335,072		335,072		335,072	1.8%	
26	X LAND RECORDS	0	0			0	0	0	0		0		0	0.0%	
27															
28	X HUMAN SERVICES	5,000,000	5,000,000			5,000,000	0	5,000,000	5,000,000		5,000,000		5,000,000	27.4%	
29	MONDAY SEPT 29, 2014														
30	X COURTHOUSE MAINT	728,620	720,434			731,078	10,644	726,548	726,548		726,548		726,548	4.0%	
31	X OCEDC:														
32	X Economic Development	122,532	122,532			122,532	0	122,532	122,532		122,532		122,532	0.7%	
33	X Tourism	154,490	154,490			154,490	0	154,490	154,490		154,490		154,490	0.8%	
34	X HIGHWAY	3,222,541	3,402,688			3,399,681	(3,007)	3,399,681	3,399,681		3,399,681		3,399,681	18.6%	
35	X Highway Local Bridge Aid	28,213	74,256			65,810	(8,446)	65,810	65,810		65,810		65,810	0.4%	
36															
37	X COMMISSION ON AGING	35,007	36,007			34,503	(1,504)	36,007	36,007		36,007		36,007	0.2%	
38	X YOUTH FAIR	10,400	10,400			10,400	0	10,400	10,400		10,400		10,400	0.1%	
39	X EXTENSION/EDUCATION	280,282	285,082			295,480	10,398	285,165	285,165		285,165		285,165	1.6%	
40	X HISTORICAL SOCIETY	9,991	10,000			10,000	0	10,000	10,000		10,000		10,000	0.1%	
41	X SENIOR CITIZENS CENTER	3,275	3,275			3,275	0	3,275	3,275		3,275		3,275	0.0%	
42	X COUNTY LIBRARIES	373,593	377,744			381,538	3,794	381,538	381,538		381,538		381,538	2.1%	
43	X County Library Board & Other	130,400	121,939			102,835	(19,104)	102,835	102,835		102,835		102,835	0.6%	
44	TUESDAY SEPT 30, 2014														
45	X VETERANS SERVICE OFFICER	125,878	125,501			127,925	2,424	127,925	127,925		127,925		127,925	0.7%	
46	X REGISTER OF DEEDS	(362)	(60,677)			(34,569)	26,108	(39,529)	(39,529)		(39,529)		(39,529)	-0.2%	
47	X COUNTY TREASURER	127,496	122,373			170,416	48,043	114,044	114,044		114,044		114,044	0.6%	
48	X Delinquent Taxes	(550,000)	(800,000)			(790,500)	9,500	(790,500)	(790,500)		(790,500)		(790,500)	-4.3%	
49	X Interest On Investments	(136,000)	(140,000)			(140,000)	0	(140,000)	(140,000)		(140,000)		(140,000)	-0.8%	
50	X COUNTY CLERK	203,262	202,289			192,057	(10,232)	192,057	192,057		192,057		192,057	1.1%	
51	X Elections	29,868	63,680			20,030	(43,650)	20,030	20,030		20,030		20,030	0.1%	
52	X COUNTY BOARD	197,800	190,094			229,794	39,700	194,794	194,794		194,794		194,794	1.1%	
53	X TECHNOLOGY SERVICES	679,744	632,351			618,779	(13,572)	660,672	660,672		660,672		660,672	3.6%	
54	X ADMIN CO-ORD/NEGOTIATIONS	210,313	188,694			194,417	5,723	194,417	194,417		194,417		194,417	1.1%	
55	X INSURANCE/SAFETY/RISK MGT	146,381	243,573			243,573	0	243,573	243,573		243,573		243,573	1.3%	
56	X FINANCE	256,886	250,598			255,145	4,547	255,145	255,145		255,145		255,145	1.4%	
57	X BAY LAKE REGIONAL PLANNING	17,468	17,727			18,643	916	18,643	18,643		18,643		18,643	0.1%	
58	subtotal	19,446,635	19,562,027			20,015,343	453,316	19,774,997	19,774,997		19,774,997		19,774,997		
59	OTHER:														
60	X State Apportionment Special Charges	1,777	401			825	424	825	825		825		825	0.0%	
61	X S/A-State Shared Revenue	(583,542)	(595,437)			(619,719)	(24,282)	(619,719)	(619,719)		(619,719)		(619,719)	-3.5%	
62	X S/A-Business Computer Exemption	(9,750)	(8,000)			(8,000)	0	(8,000)	(8,000)		(8,000)		(8,000)	-0.0%	
63	X Other	0	0			0	0	0	0		0		0	0.0%	
64		18,855,120	18,958,991			19,388,449	429,458	19,148,103	19,148,103		18,597,920	550,183	19,148,103		
65	CONTINGENCY	250,000	500,000			250,000	(250,000)	250,000	250,000		250,000		250,000	1.4%	
66	SUBTOTAL	19,105,120	19,458,991			19,638,449	179,458	19,398,103	19,398,103		18,847,920	550,183	19,398,103		
67	FUNDS APPLIED:														
68	o Fund Transfer - HHS	(400,000)	0			0		(250,000)	(250,000)		(250,000)		(250,000)	-1.4%	
69	o Fund Transfer - HWY	(530,400)	(530,400)			0	530,400	(750,000)	(750,000)		(750,000)		(750,000)	-4.2%	
70	o General Fund Applied	(186,908)	(760,099)			0	760,099	(120,932)	(120,932)		(120,932)		(120,932)	-0.7%	
71		(1,117,308)	(1,290,499)			0	1,290,499	(1,120,932)	(1,120,932)		(1,120,932)		0	(1,120,932)	
72		17,987,812	18,168,492			19,638,449	1,469,957	18,277,171	18,277,171		17,726,988	550,183	18,277,171	99.7%	
73	Capital Projects:														
74	o Risk Management					200,000		200,000	200,000		200,000		200,000		
75	o Property Maintenance	250,000	190,000			275,000	85,000	275,000	275,000		275,000		275,000		
76	o Technology Services	160,000	160,000			160,000	0	166,000	166,000		166,000		166,000		
77	o Sheriff New Vehicles	160,000	160,000			160,000	0	170,000	170,000		170,000		170,000		
78	o Sheriff-Communications project	26,000	205,000			-	(205,000)	0	-		0		0		
79	o Forestry	185,000	150,000			160,000	10,000	160,000	160,000		160,000		160,000		
80	o LWR-Land Information	0	45,000			-	(45,000)	0	-		0		0		
81	o Emergency management	25,000	0			30,000	30,000	30,000	30,000		30,000		30,000		
82	Subtotal of Capital	806,000	910,000			985,000	(125,000)	1,001,000	1,001,000		1,001,000		1,001,000		
83	o County Sales Tax Applied For Capital	(806,000)	(910,000)			(985,000)	125,000	(1,001,000)	(1,001,000)		(1,001,000)		(1,001,000)		
84	X Net Capital cost	0	0			0	0	0	0		0		0		
85	TOTAL	17,987,812	18,168,492			19,638,449	1,469,957	18,277,171	18,277,1						

**BUDGET CLASSIFICATIONS**

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. County Clerk/Elections
- 3. Labor Negotiations
- 4. Technology Services

**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

**H - Property Insurance & Risk Management:**

- 1. Non-departmental
- 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
- 5. Highway Safety

**B - Emergency Government:**

- 1. Emergency Government
- 2. EPRAC
- 3. 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. County Shooting Range

**C - Education:**

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

**BUDGET CLASSIFICATIONS**

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 & Watershed Program
9. Wildlife Damage Program

**B - Development:**

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

**7 - CAPITAL PROJECTS**

**A - Capital (County Sales Tax Funded)**

**B- Law Enforcement Center (to be in 2016)**

**8 - DEBT SERVICE**

N/A

**9-INTRAFUND TRANSFERS**

**10-APPLIED GENERAL FUND**

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		Line item				2015		2015		2015				
2		Detail	ACCOUNT	2014 NET		PROPOSED		ANTICIPATED		(TRANSFERS/		2015		Change from
3		Page	TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED)		BUDGET LEVY		2014 to 2015
4	<b>1 GENERAL GOVERNMENT *****</b>													
5	<b>LEGISLATIVE:</b>													
6		3	County Board	190,094		194,794		-		-		194,794		4,700
7	<b>1A</b>		<b>TOTAL LEGISLATIVE</b>	<b>\$ 190,094</b>		<b>\$ 194,794</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ 194,794</b>		<b>\$ 4,700</b>
8	<b>JUDICIAL:</b>													
9		4-9	<b>Courts:</b>											
10			Clerk of Courts	538,686		538,498						538,498		(188)
11			Circuit Court Branch I&II	163,778		150,385						150,385		(13,393)
12			(State Aid-Courts)	(159,783)				(158,419)				(158,419)		1,364
13			(County Ordinance Forfeitures)	(95,000)				(95,000)				(95,000)		0
14			(County Share of State Fines)	(90,000)				(90,000)				(90,000)		0
15			(Court Fees and Costs)	(180,000)				(180,000)				(180,000)		0
16			(Charges to Departments-Child Support Agency)	(27,836)				(28,149)				(28,149)		(313)
17			Register in Probate	144,716		156,338						156,338		11,622
18			(Register in Probate Fees)	(16,000)				(16,000)				(16,000)		0
19			Family Court Commissioner	134,509		153,288		(700)				152,588		18,079
20			Law Library	4,150		3,500						3,500		(650)
21			Family Mediation	19,071		28,664		(6,700)		-		21,964		2,893
22			Net Courts	436,291		1,030,673		(574,968)		-		455,705		19,414
23														
24		12	Medical Examiner	94,730		94,717		-		-		94,717		(13)
25	<b>1B</b>		<b>TOTAL JUDICIAL</b>	<b>\$ 531,021</b>		<b>\$ 1,125,390</b>		<b>\$ (574,968)</b>		<b>\$ -</b>		<b>\$ 550,422</b>		<b>\$ 19,401</b>
26														
27	<b>LEGAL:</b>													
28		10-11	District Attorney (Fees)	193,561		188,347		(5,500)				182,847		(10,714)
29			Victim/Witness Program (State aid)	24,378		60,667		(32,154)		-		28,513		4,135
30			Net District Attorney	217,939		249,014		(37,654)		-		211,360		(6,579)
31														
32		19	Corporation Counsel (Charges to CSA)	159,137		166,411		(15,857)		-		150,554		(8,583)
33	<b>1C</b>		<b>TOTAL LEGAL</b>	<b>\$ 377,076</b>		<b>\$ 415,425</b>		<b>\$ (53,511)</b>		<b>\$ -</b>		<b>\$ 361,914</b>		<b>\$ (15,162)</b>

	A	B	C	D	F	H	J	L	N
1		Line item			2015	2015	2015		
2		Detail	ACCOUNT	2014 NET	PROPOSED	ANTICIPATED	(TRANSFERS/	2015	Change from
3		Page	TITLE	BUDGET LEVY	EXPENDITURES	(REVENUES)	FUNDS APPLIED)	BUDGET LEVY	2014 to 2015
34			<b>GENERAL ADMINISTRATION:</b>						
35		21	Administrative Coordinator	186,194	191,917			191,917	5,723
36		21	Background Checks	2,500	2,500			2,500	0
37		13	County Clerk (Licenses & fees)	202,289	194,872	(2,815)		192,057	(10,232)
38		14	Elections (Charges for supplies)	63,680	41,030	(21,000)		20,030	(43,650)
39									
40		23-25	Technology Services (Charges to Depts & Fees)	632,351	703,672	(43,000)		660,672	28,321
41									
42		1	State Special Charge (ss.70.63)	401.00	825			825	424
43			Various Revenues:						
44		1	(State Shared Revenue)	(595,437)		(619,719)		(619,719)	(24,282)
45		1	(State Aid-Exempted Business Computers)	(8,000)		(8,000)		(8,000)	0
46		1	(Indirect Cost Reimbursements - General & Other)	0		0		0	0
47		1	(Interest On Investments)	(140,000)	-	(140,000)	-	(140,000)	-
48	<b>1D</b>		<b>TOTAL GENERAL ADMINISTRATION</b>	<b>\$ 343,978</b>	<b>\$ 1,134,816</b>	<b>\$ (834,534)</b>	<b>\$ -</b>	<b>\$ 300,282</b>	<b># \$ (43,696)</b>
49			<b>FINANCIAL ADMINISTRATION:</b>						
50		36-37	<b>Finance:</b>						
51			Finance Department	212,338	215,840	(120)		215,720	3,382
52			Independent Auditing	48,640	50,105			50,105	1,465
53			Cost Allocation Plan	6,410	6,410			6,410	0
54			(Audit / Accounting Charges to Departments)	(16,790)	(17,090)	-	-	(17,090)	(300)
55			Net Finance	250,598	255,265	(120)	-	255,145	4,547
56		15-16	<b>Treasury:</b>						
57			County Treasurer	181,373	182,544			182,544	1,171
58			Uncollectable Personal Property Tax Pmts	10,000	10,000			10,000	0
59			(Payments In Lieu of Taxes)	(28,000)		(31,000)		(31,000)	(3,000)
60			(Forest Crop Taxes)	(100)		(100)		(100)	0
61			(Managed Forest Land Taxes)	(20,000)		(22,000)		(22,000)	(2,000)
62			(Ag Use Value Penalties)	(2,500)		(2,000)		(2,000)	500
63			(State Aid-Forest Crop & MFL)	(18,000)		(23,000)		(23,000)	(5,000)
64			(Interest on Delinquent Property Taxes)	(800,000)		(790,500)		(790,500)	9,500
65			(Miscellaneous Sales-Treasurer)	(400)	-	(400)	-	(400)	-
66			Net Treasury	(677,627)	192,544	(869,000)	-	(676,456)	1,171
67			<b>Assessment of Property:</b>						
68		39-42	Property Tax Listing (Sale of R/E Listings)	170,040	183,915	(7,750)		176,165	6,125
69			Tax Deed Expense (Sale of tax deeds)	(51,100)	18,300	(65,600)		(47,300)	3,800
70			Assessor of Incomes	480	400	-	-	400	(80)
71			Net Assessment of Property	119,420	202,615	(73,350)	-	129,265	9,845
72	<b>1E</b>		<b>TOTAL FINANCIAL ADMINISTRATION</b>	<b>\$ (307,609)</b>	<b>\$ 650,424</b>	<b>\$ (942,470)</b>	<b>\$ -</b>	<b>\$ (292,046)</b>	<b>\$ 15,563</b>

	A	B	C	D	F	H	J	L	N
1		Line item			2015	2015	2015		
2		Detail	ACCOUNT	2014 NET	PROPOSED	ANTICIPATED	(TRANSFERS/	2015	Change from
3		Page	TITLE	BUDGET LEVY	EXPENDITURES	(REVENUES)	FUNDS APPLIED)	BUDGET LEVY	2014 to 2015
73			<b>GENERAL BUILDINGS AND PLANT:</b>						
74		32-33	Courthouse Property and Building Maintenance	720,434	726,548	-	-	726,548	6,114
75	<b>1F</b>		<b>TOTAL GENERAL BLDGS AND PLANT</b>	<b>\$ 720,434</b>	<b>\$ 726,548</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 726,548</b>	<b>\$ 6,114</b>
76									
77			<b>PROPERTY RECORDS AND CONTROL:</b>						
78		20	Register of Deeds	229,323	230,471			230,471	1,148
79			(Register of Deeds Fees)	(230,000)		(200,000)		(200,000)	30,000
80			(Real Estate Transfer Fees-County Share)	(60,000)	-	(70,000)	-	(70,000)	(10,000)
81			Net Register of Deeds	(60,677)	230,471	(270,000)	-	(39,529)	21,148
82		43-44	Land Records Modernization Program	115,962	98,725			98,725	(17,237)
83			(State Aid-Land Records)	(6,000)		(8,000)		(8,000)	(2,000)
84			(Land Records Fees)	(63,000)		(55,000)		(55,000)	8,000
85			(SOLO Fees)	(9,000)		(9,000)		(9,000)	0
86			(Land Records Sale of GIS Maps)	(800)		(1,000)		(1,000)	(200)
87			(Public Access Fees and Other)	(37,162)	-	(20,400)	(5,325)	(25,725)	11,437
88			Net Land Records Modernization Program	-	98,725	(93,400)	(5,325)	-	-
89		39-42	Land Information System-Surveyor (Charges)	171,357	204,731	(25,700)		179,031	7,674
90			Plat Books	0	5,200	(5,200)		0	0
91			Physical Address Program (Fees)	26,030	32,076	(5,300)	-	26,776	746
92			Net Surveyor	197,387	242,007	(36,200)	-	205,807	8,420
93	<b>1G</b>		<b>TOTAL PROPERTY RECORDS AND CONTROL</b>	<b>\$ 136,710</b>	<b>\$ 571,203</b>	<b>\$ (399,600)</b>	<b>\$ (5,325)</b>	<b>\$ 166,278</b>	<b>\$ 29,568</b>
94									
95			<b>INSURANCES, RISK MANAGEMENT AND OTHER:</b>						
96		34-35	Insurance - Property, Liability, Worker's Comp...	720,400	810,400			810,400	90,000
97			(Insurance Charges To Departments)	(580,000)	(670,000)			(670,000)	(90,000)
98			(Insurance Dividends and Recoveries)	(47,630)		(48,516)		(48,516)	(886)
99			Safety/Risk Management	33,878	34,764			34,764	886
100			Unemployment Comp.	5,000	5,000			5,000	0
101			Retirement payouts	100,000	100,000			100,000	0
102			Section 125 & HRA Administration	11,925	14,300	(2,375)	-	11,925	-
103			Net Insurances and Risk Management	243,573	294,464	(50,891)	-	243,573	-
104			Other:						
105		1	Reserved for Contingencies	500,000	250,000	-	-	250,000	(250,000)
106	<b>1H</b>		<b>TOTAL INSURANCES, RISK MANAGEMENT AND OTHER</b>	<b>\$ 743,573</b>	<b>\$ 544,464</b>	<b>\$ (50,891)</b>	<b>\$ -</b>	<b>\$ 493,573</b>	<b>\$ (250,000)</b>
107			<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 2,735,277</b>	<b>\$ 5,363,064</b>	<b>\$ (2,855,974)</b>	<b>\$ (5,325)</b>	<b>\$ 2,501,765</b>	<b>\$ (233,512)</b>
108									

	A	B	C	D	F	H	J	L	N
1		Line item			2015	2015	2015		
2		Detail	ACCOUNT	2014 NET	PROPOSED	ANTICIPATED	(TRANSFERS/	2015	Change from
3		Page	TITLE	BUDGET LEVY	EXPENDITURES	(REVENUES)	FUNDS APPLIED)	BUDGET LEVY	2014 to 2015
109			<b>2 - PUBLIC SAFETY*****</b>						
110			<b>LAW ENFORCEMENT:</b>						
111	59-68		Sheriff	3,092,074	3,122,683			3,122,683	30,609
112			Recreation Enforcement (Collections,charges, state aids)	67,010	142,392	(71,400)		70,992	3,982
113			Tribal Enforcement Program (State reimbursed)	-	25,000	(25,000)		-	0
114			Highway Safety Projects (State reimbursed)	-	0	0		0	0
115			(State Aid-Police Training)	(8,470)		(6,700)		(6,700)	1,770
116			(Other State Aids-DOC Sanctions)	(45,000)		(45,000)		(45,000)	0
117			(Sheriff Fees and Charges)	(81,600)		(57,100)		(57,100)	24,500
118			(Federal Park Patrol Reimbursement)	-	5,000	(5,000)		0	0
119			(Sale of Squad Cars)	(22,000)		(22,000)		(22,000)	0
120			Highway Safety Commission	900	900	-	-	900	-
121			<b>Net Sheriff</b>	<b>3,002,914</b>	<b>3,295,975</b>	<b>(232,200)</b>	<b>-</b>	<b>3,063,775</b>	<b>60,861</b>
122									
123	65		<b>Dispatch-Radio and Communications</b>	871,822	911,423			911,423	39,601
124			(Microwave Rental - Charge to Highway Dept.)	(2,400)	-	(2,400)	-	(2,400)	-
125			<b>Net Dispatch</b>	<b>869,422</b>	<b>911,423</b>	<b>(2,400)</b>	<b>-</b>	<b>909,023</b>	<b>39,601</b>
126									
127	66-67		<b>County Jail</b>	2,505,759	2,566,190			2,566,190	60,431
128			(Board of Prisoners-Huber Revenue)	(35,000)		(30,000)		(30,000)	5,000
129			(Board of Prisoners-Probation Hold)	(46,000)		(41,400)		(41,400)	4,600
130			(Board of Prisoners Other Charges)	(79,500)		(57,250)		(57,250)	22,250
131			(Inmate Telephone Commission)	(5,000)		(5,000)	-	(5,000)	-
132			<b>Net County Jail</b>	<b>2,340,259</b>	<b>2,566,190</b>	<b>(133,650)</b>	<b>-</b>	<b>2,432,540</b>	<b>92,281</b>
133									
134			Juvenile Detention Center	0	0			0	0
135			(Juvenile Detention - Housing Charges)	(6,000)		(5,000)		(5,000)	1,000
136			(Juvenile Detention - Charges To Other Counties)	-		-	-	-	-
137			<b>Net Juvenile Detention Center</b>	<b>(6,000)</b>	<b>-</b>	<b>(5,000)</b>	<b>-</b>	<b>(5,000)</b>	<b>1,000</b>
138	<b>2A</b>		<b>TOTAL LAW ENFORCEMENT</b>	<b>\$ 6,206,595</b>	<b>\$ 6,773,588</b>	<b>\$ (373,250)</b>	<b>\$ -</b>	<b>\$ 6,400,338</b>	<b>\$ 193,743</b>
139			<b>EMERGENCY GOVERNMENT:</b>						
140	69-70		Emergency Management (State Aid)	14,099	84,165	(43,000)		41,165	27,066
141			EPCRA (SARA) Program (State Aid)	9,375	21,964	(11,704)		10,260	885
142			Homeland Security	0	24,527	(24,527)		0	0
143			EMS Council	1,000	1,000	-	-	1,000	-
144	<b>2B</b>		<b>TOTAL EMERGENCY GOVERNMENT</b>	<b>\$ 24,474</b>	<b>\$ 131,656</b>	<b>\$ (79,231)</b>	<b>\$ -</b>	<b>\$ 52,425</b>	<b>\$ 27,951</b>
145			<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 6,231,069</b>	<b>\$ 6,905,244</b>	<b>\$ (452,481)</b>	<b>\$ -</b>	<b>\$ 6,452,763</b>	<b>\$ 221,694</b>
146									

	A	B	C	D	F	H	J	L	N
1	Line item				2015	2015	2015		
2	Detail		ACCOUNT	2014 NET	PROPOSED	ANTICIPATED	(TRANSFERS/	2015	Change from
3	Page		TITLE	BUDGET LEVY	EXPENDITURES	(REVENUES)	FUNDS APPLIED)	BUDGET LEVY	2014 to 2015
147	<b>3 - HEALTH/HUMAN SERVICES*****</b>								
148	<b>VETERANS:</b>								
149	26-27	Veterans Service Office (State Aid)		120,241	132,665	(10,000)		122,665	2,424
150		Veterans Relief		3,700	3,700			3,700	0
151		Care of Veterans Graves		1,560	1,560	-	-	1,560	-
152	<b>3A</b>	<b>Total Veterans Service Office</b>		<b>\$ 125,501</b>	<b>\$ 137,925</b>	<b>\$ (10,000)</b>	<b>\$ -</b>	<b>\$ 127,925</b>	<b># \$ 2,424</b>
153	<b>AGING:</b>								
154	22	Commission on Aging (State transportation grant)		36,007	133,070	(97,063)		36,007	0
155	2	Oconto Falls Area Senior Citizen Center		3,275	3,275	-	-	3,275	-
156	<b>3B</b>	<b>Total Aging</b>		<b>\$ 39,282</b>	<b>\$ 136,345</b>	<b>\$ (97,063)</b>	<b>\$ -</b>	<b>\$ 39,282</b>	<b># \$ -</b>
157	<b>HUMAN SERVICES AGENCY:</b>								
158	83-87	Administrative Support Division		712,513	717,716				
159		(Division Revenues)		(9,451,816)		(9,478,753)		(8,761,037)	(21,734)
160	88-94	Economic Support Division		1,081,129	1,204,294				
161		(Division Revenues)		(926,849)		(1,050,108)		154,186	(94)
162	95-102	Public Health Division		1,084,888	1,084,595				
163		(Division Revenues)		(315,199)		(323,980)		760,615	(9,074)
164	103	Family Services Division		2,008,464	2,140,491				
165		(Division Revenues)		(116,904)		(123,199)		2,017,292	125,732
166	112-119	Vocational Service Division		930,480	853,749				
167		(Division Revenues)		(531,109)		(454,784)		398,965	(406)
168	120-135	Community/Long-Term Support Division		12,086,421	11,715,357				
169		(Division Revenues)		(943,150)		(871,811)		10,843,546	(299,725)
170		(Fund Balance Applied)		(618,868)			(413,567)	(413,567)	205,301
171	<b>3C</b>	<b>Total Human Services Agency</b>		<b>\$ 5,000,000</b>	<b>\$ 17,716,202</b>	<b>\$ (12,302,635)</b>	<b>\$ (413,567)</b>	<b>\$ 5,000,000</b>	<b># \$ -</b>
172	<b>CHILD SUPPORT:</b>								
173	17-18	Child Support Agency		428,674	448,946			448,946	20,272
174		(State Aid-Child Support Program)		(223,998)		(244,498)		(244,498)	(20,500)
175		(Child Support Fees)		(3,100)		(3,100)	-	(3,100)	-
176	<b>3D</b>	<b>Total Child Support</b>		<b>\$ 201,576</b>	<b>\$ 448,946</b>	<b>\$ (247,598)</b>	<b>\$ -</b>	<b>\$ 201,348</b>	<b># \$ (228)</b>
177	<b>TOTAL HEALTH/HUMAN SERVICES</b>			<b>\$ 5,366,359</b>	<b>\$ 18,439,418</b>	<b>\$ (12,657,296)</b>	<b>\$ (413,567)</b>	<b>\$ 5,368,555</b>	<b>\$ 2,196</b>
178									

	A	B	C	D	F	H	J	L	N
1	Line item				2015	2015	2015		
2	Detail		ACCOUNT	2014 NET	PROPOSED	ANTICIPATED	(TRANSFERS/	2015	Change from
3	Page		TITLE	BUDGET LEVY	EXPENDITURES	(REVENUES)	FUNDS APPLIED)	BUDGET LEVY	2014 to 2015
179	<b>4 - PUBLIC WORKS*****</b>								
180	<b>Highway Road and Bridge Fund:</b>								
181	71		Highway Administration	440,465	435,184			435,184	(5,281)
182			CTHS General Maintenance	1,449,575	1,476,988			1,476,988	27,413
183			CTHS Snow & Ice Removal	752,806	916,748			916,748	163,942
184			Hot Mix Maintenance	1,389,749	1,500,000			1,500,000	110,251
185			Shouldering - Gravel Maintenance	101,588	115,785			115,785	14,197
186			FAS Construction (State/federal cost sharing)	0	30,000	0		30,000	30,000
187			FAS Construction-County Cost	5,000				0	(5,000)
188			CHIP Program (State cost sharing)	282,919	170,000	0		170,000	(112,919)
189			Local Safe Bridge Program (State cost sharing)	185,261	93,100	(22,300)		70,800	(114,461)
190			State Transportation Aids	(1,018,410)		(975,762)		(975,762)	42,648
191			State-LRIP Administration	(6,149)		(6,414)		(6,414)	(265)
192			Highway Funds Applied	(180,116)	-		(333,648)	(333,648)	(153,532)
193			subtotal (highway tax levy)	3,402,688	4,737,805	(1,004,476)	(333,648)	3,399,681	(3,007)
194			Local Bridge Aid Program (bridge aid tax levy)	74,256	65,810			65,810	(8,446)
195	72-81		<b>Highway Internal Service Fund:</b>						
196			Acquisition of Capital Assets (Hwy fund balance applied)	-	825,000		(825,000)	-	0
197			STHS Maint & Winter Snow and Ice (State Reimburse)	-	1,647,460	(1,647,460)		-	0
198									
199			Local Department Work (County Depts Reimb)	-	168,510	(168,510)		-	0
200			Local Governments Hwy Work (Local Dists Reimburse)	-	1,863,947	(1,863,947)		-	-
201	<b>4A</b>		<b>Total Highway Transportation</b>	<b>\$ 3,476,944</b>	<b>\$ 9,308,532</b>	<b>\$ (4,684,393)</b>	<b>\$ (1,158,648)</b>	<b>\$ 3,465,491</b>	<b># \$ (11,453)</b>
202			<b>Other Transportation:</b>						
203	<b>4B</b>	2	<b>Airports</b>	<b>\$ 25,431</b>	<b>\$ 25,431</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,431</b>	<b># \$ -</b>
204			<b>Sanitation:</b>						
205	50		Private Sewage System Regulation	182,604	186,929			186,929	4,325
206			(Private Sewage System Permits)	(71,500)		(75,000)		(75,000)	(3,500)
207			(Wisconsin Fund Application Fees)	(1,000)		(1,000)		(1,000)	0
208			Salvage Yard Cleanup	500	500	-	-	500	-
209	<b>4C</b>		<b>Total Sanitation</b>	<b>\$ 110,604</b>	<b>\$ 187,429</b>	<b>\$ (76,000)</b>	<b>\$ -</b>	<b>\$ 111,429</b>	<b>\$ 825</b>
210			<b>RECYCLING:</b>						
211	52-54		Recycling Program Expenditures	674,350	674,039			674,039	(311)
212			Recycling Outlay	0				0	0
213			(State Grant-Recycling)	(208,000)		(207,700)		(207,700)	300
214			(Other Recycling Revenues)	(40,400)		(38,100)		(38,100)	2,300
215			(Sale of Recyclables)	(256,200)		(255,150)		(255,150)	1,050
216			(Recycling Fund Balance Applied)	(169,750)	-		(173,089)	(173,089)	(3,339)
217	<b>4D</b>		<b>Total Recycling</b>	<b>\$ -</b>	<b>\$ 674,039</b>	<b>\$ (500,950)</b>	<b>\$ (173,089)</b>	<b>\$ -</b>	<b># \$ -</b>
218			<b>TOTAL PUBLIC WORKS</b>	<b>\$ 3,612,979</b>	<b>\$ 10,195,431</b>	<b>\$ (5,261,343)</b>	<b>\$ (1,331,737)</b>	<b>\$ 3,602,351</b>	<b>\$ (10,628)</b>
219									

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		Line item				2015		2015		2015				
2		Detail	ACCOUNT	2014 NET		PROPOSED		ANTICIPATED		(TRANSFERS/		2015		Change from
3		Page	TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED)		BUDGET LEVY		2014 to 2015
220			<b>5 - CULTURE, RECREATION AND EDUCATION *****</b>											
221			<b>Culture:</b>											
222		2	Libraries & System Payments	499,683		484,374						484,374		(15,309)
223		2	Oconto County Historical Society	10,000		10,000						10,000		0
224		2	Oconto County Youth Fair	10,400		10,400		-		-		10,400		-
225		<b>5A</b>	<b>TOTAL CULTURE</b>	<b>\$ 520,083</b>		<b>\$ 504,774</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ 504,774</b>	<b>#</b>	<b>\$ (15,309)</b>
226														
227			<b>Recreation:</b>											
228		57	Snowmobile Trails (State aid reimbursed)	-		105,250		(105,250)				-		0
229			ATV Trails (State aid reimbursed)	-		58,420		(58,420)				-		0
230			County Parks	295,128		297,118						297,118		1,990
231			(County Parks Fees/Permits)	(182,225)				(186,225)				(186,225)		(4,000)
232			Local Park Aid Grants	-				0				-		0
233			Boat Landing (Landing Fees)	-		36,500		(36,500)				-		0
234			Shooting Range (Range Fees)	-		17,500		(17,500)		-		-		-
235		<b>5B</b>	<b>TOTAL RECREATION</b>	<b>\$ 112,903</b>		<b>\$ 514,788</b>		<b>\$ (403,895)</b>		<b>\$ -</b>		<b>\$ 110,893</b>	<b>#</b>	<b>\$ (2,010)</b>
236														
237			<b>Education:</b>											
238		29-31	University Extension (Extension Sales/State Aid)	284,482		289,912		(5,347)				284,565		83
239			Extension Homemakers	600		600		-		-		600		-
240		<b>5C</b>	<b>TOTAL EDUCATION</b>	<b>\$ 285,082</b>		<b>\$ 290,512</b>		<b>\$ (5,347)</b>		<b>\$ -</b>		<b>\$ 285,165</b>	<b>#</b>	<b>\$ 83</b>
241			<b>TOTAL CULTURE,RECREATION,EDUCATION</b>	<b>\$ 918,068</b>		<b>\$ 1,310,074</b>		<b>\$ (409,242)</b>		<b>\$ -</b>		<b>\$ 900,832</b>		<b>\$ (17,236)</b>
242														

	A	B	C	D	F	H	J	L	N
1		Line item			2015	2015	2015		
2		Detail	ACCOUNT	2014 NET	PROPOSED	ANTICIPATED	(TRANSFERS/	2015	Change from
3		Page	TITLE	BUDGET LEVY	EXPENDITURES	(REVENUES)	FUNDS APPLIED)	BUDGET LEVY	2014 to 2015
243			<b>6 - CONSERVATION AND DEVELOPMENT*****</b>						
244			<b>Conservation:</b>						
245	38		LWR Administration	19,160	19,910			19,910	750
246	56		County Forestry	313,915	310,559	(750)		309,809	(4,106)
247			(County Forest Timber Sales)	(400,000)		(428,000)		(428,000)	(28,000)
248			Timber Sales - 10% Payments to Districts	40,000		42,800		42,800	2,800
249			Timber Sales - DNR Forestry Loan Repayment	-		0		-	0
250			(County Forest Permits)	(3,000)		(3,800)		(3,800)	(800)
251			Forest Roads (State aid)	-	11,559	(11,559)		-	0
252			(State Aid-Forestry Fund)	(52,145)		(54,680)		(54,680)	(2,535)
253			(State Aid-National Forest Title III)	-		0		-	0
254			State Conservation (State aid reimbursement)	-	2,600	(2,600)		-	0
255			County Dams	1,620	1,620			1,620	0
256			Wildlife Habitat Management (State aid reimbursed)	-	2,066	(2,066)		-	0
257	45-47		Land Conservation (State aids & permits)	195,155	384,884	(190,210)		194,674	(481)
258			Wildlife Damage Program	-	18,449	(18,449)		-	0
259			AIS Project & EPA/GLRI Project	-		-		-	-
260	<b>6A</b>		<b>TOTAL CONSERVATION</b>	<b>\$ 114,705</b>	<b>\$ 751,647</b>	<b>\$ (669,314)</b>	<b>\$ -</b>	<b>\$ 82,333</b>	<b>\$ (32,372)</b>
261			<b>DEVELOPMENT:</b>						
262	28		Economic Development	122,532	122,532			122,532	0
263	28		Tourism	154,490	154,490			154,490	0
264	2		Bay Lake Regional Planning Commission	17,727	18,643			18,643	916
265	48-51		Planning & Zoning/Land Use Planning	332,135	363,897			363,897	31,762
266			Board of Adjustments	17,583	17,685			17,685	102
267			(Planning/Zoning Fees & Permits)	(163,933)	-	(187,742)		(187,742)	(23,809)
268	<b>6B</b>		<b>TOTAL DEVELOPMENT</b>	<b>\$ 480,534</b>	<b>\$ 677,247</b>	<b>\$ (187,742)</b>	<b>\$ -</b>	<b>\$ 489,505</b>	<b>\$ 8,971</b>
269									
270			<b>TOTAL CONSERVATION /DEVELOPMENT</b>	<b>\$ 595,239</b>	<b>\$ 1,428,894</b>	<b>\$ (857,056)</b>	<b>\$ -</b>	<b>\$ 571,838</b>	<b>\$ (23,401)</b>
271									

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		Line item				2015		2015		2015				
2		Detail	ACCOUNT	2014 NET		PROPOSED		ANTICIPATED		(TRANSFERS/		2015		Change from
3		Page	TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED)		BUDGET LEVY		2014 to 2015
272			<b>7 - CAPITAL PROJECTS*****</b>											
273			Property & Maintenance	-		275,000				(275,000)		-		0
274			Technology Services	-		160,000				(160,000)		-		0
275			Risk Management-Safety			200,000				(200,000)				0
276			Sheriff	-		170,000				(170,000)		-		0
277			Medical Examiner	-		6,000				(6,000)		-		0
278			LWR-Forestry & Parks	-		160,000				(160,000)		-		0
279			Emergency Government	-		30,000		-		(30,000)		-		-
280			<b>7A TOTAL CAPITAL PROJECTS</b>	<b>\$ -</b>		<b>\$ 1,001,000</b>		<b>\$ -</b>		<b>\$ (1,001,000)</b>		<b>\$ -</b>	<b>#</b>	<b>\$ -</b>
281														
282			<b>9 INTRAFUND TRANSFERS *****</b>											
283			FROM HUMAN SERVICES TO GENERAL FUND	0						(250,000)		(250,000)		(250,000)
284			FROM HIGHWAY TO GENERAL FUND	(530,400)				-		(750,000)		(750,000)		(219,600)
285			<b>9A TOTAL INTRAFUND TRANSFERS</b>	<b>\$ (530,400)</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ (1,000,000)</b>		<b>\$ (1,000,000)</b>		<b>\$ (469,600)</b>
286														
287			<b>10 APPLIED GENERAL FUND BALANCE</b>	<b>(760,099)</b>						<b>\$ (120,933)</b>		<b>(120,933)</b>		<b>639,166</b>
288														
289														
290			<b>GRAND TOTALS .....</b>	<b>\$ 18,168,492</b>		<b>\$ 44,643,125</b>		<b>\$ (22,493,392)</b>		<b>\$ (3,872,562)</b>		<b>\$ 18,277,171</b>		<b>\$ 108,679</b>
291														
292														
293				<b>\$18,168,492</b>				<b>NET TAX LEVY .....</b>				<b>\$18,277,171</b>	<b>#</b>	<b>\$108,679</b>
294														
295				<b>\$3,475,836,735</b>				<b>EQUALIZED VALUE Less TID.....</b>				<b>\$3,517,544,335</b>		
296				<b>0.00522708</b>				<b>COUNTY MILL RATE .....</b>				<b>0.00519600</b>		<b>(0.0000311)</b>
297				<b>\$5.227</b>				<b>PER \$1,000 OF EQUALIZED VALUE</b>				<b>\$5.196</b>		<b>-\$0.031</b>

# COUNTY OF OCONTO

## 2015 BUDGET

### SECTION C

#### SUPPLEMENTAL INFORMATION

Budget Summary By Category

Revenue Sources By Category

Funds & Fund Cash Balances- Actual 12/31/13 & 12/31/12

County Sales Tax

Capital Improvement Plan Summary 2015-2019

Other:

Resolution Adopting 2015 Oconto County Budget and Tax Levy

Motion to Amend form

Notes

**OCONTO COUNTY WISCONSIN  
2015 BUDGET SUMMARY BY CATAGORIES  
(WITH 2014 COMPARISON)**

			% OF TOTAL	\$ INCREASE (DECREASE)	COST PER \$1,000 OF EQUALIZED VALUE	
	ADOPTED 2014	PROPOSED 2015			2014	2015
<b><u>BUDGET EXPENDITURES:</u></b>						
General Government	\$5,610,053	\$5,363,064	12%	(246,989)	\$1.61	\$1.52
Public Safety	6,766,112	6,905,244	15%	139,132	\$1.95	\$1.96
Health and Human Services	18,611,939	18,439,418	41%	(172,521)	\$5.35	\$5.24
Public Works (Incl. Highway)	10,226,762	10,195,431	23%	(31,331)	\$2.94	\$2.90
Culture, Recreation and Education	1,320,342	1,310,074	3%	(10,268)	\$0.38	\$0.37
Conservation and Development	1,750,787	1,428,894	3%	(321,893)	\$0.50	\$0.41
Capital Projects	910,000	1,001,000	2%	91,000	\$0.26	\$0.28
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>\$45,195,995</b>	<b>\$44,643,125</b>	<b>100%</b>	<b>(\$552,870)</b>	<b>\$13.00</b>	<b>\$12.69</b>
<b><u>ANTICIPATED REVENUES:</u></b>						
Taxes (Other than Property)	\$880,220	\$882,720	2%	2,500	(\$0.25)	(\$0.25)
Intergovernmental Grants/Aids	14,040,082	13,734,353	31%	(305,729)	(\$4.04)	(\$3.90)
Licenses and Permits	231,450	242,750	1%	11,300	(\$0.07)	(\$0.07)
Fines, Forfeitures and Penalties	187,500	187,000	0%	(500)	(\$0.05)	(\$0.05)
Public Charges for Services	3,168,103	2,971,605	7%	(196,498)	(\$0.91)	(\$0.84)
Intergovernmental Charges	3,975,548	3,941,323	9%	(34,225)	(\$1.14)	(\$1.12)
Other (inc. Interest on Investments)	537,905	533,641	1%	(4,264)	(\$0.15)	(\$0.15)
<b>TOTAL ANTICIPATED REVENUES</b>	<b>23,020,808</b>	<b>22,493,392</b>	<b>50.4%</b>	<b>(527,416)</b>	<b>(\$6.62)</b>	<b>(\$6.39)</b>
(Subtotal of Expenditures less Revenues)	\$22,175,187	\$22,149,733		(\$25,454)	\$6.38	\$6.30
<b><u>PRIOR YEARS FUND BALANCES APPLIED:</u></b>						
HIGHWAY FUNDS APPLIED INCLUDING EQUIPMENT	1,005,116	1,158,648	3%	153,532	(\$0.29)	(\$0.33)
RECYCLING FUND	169,750	173,089	0%	3,339	(\$0.05)	(\$0.05)
HUMAN SERVICES FUND	618,868	413,567	1%	(205,301)	(\$0.18)	(\$0.12)
COUNTY SALES TAX FOR CAPITAL PROJECTS	910,000	1,001,000	2%	91,000	(\$0.26)	(\$0.28)
<b>FUND TRANSFERS:</b>						
HUMAN SERVICES TO GENERAL FUND	-	250,000	1%	250,000	\$0.00	(\$0.07)
HIGHWAY TO GENERAL FUND	530,400	750,000	2%	219,600	(\$0.15)	(\$0.21)
OTHER FUNDS APPLIED	12,462	5,325	0%	(7,137)	(\$0.00)	(\$0.00)
GENERAL FUND APPLIED TO REDUCE TAX LEVY	760,099	120,933	0%	(639,166)	(\$0.22)	(\$0.03)
<b>TOTAL OF AMOUNTS APPLIED TO REDUCE COUNTY LEVY</b>	<b>4,006,695</b>	<b>3,872,562</b>	<b>8.7%</b>	<b>(134,133)</b>	<b>(\$1.15)</b>	<b>(\$1.10)</b>
<b>NET AMOUNT OF COUNTY OPERATIONS TO BE LEVIED</b>	<b><u>\$18,168,492</u></b>	<b><u>\$18,277,171</u></b>		<b><u>\$108,679</u></b>	<b><u>\$5.227</u></b>	<b><u>\$5.196</u></b>
PERCENT OF COUNTY TAX LEVY TO						
TOTAL BUDGETED EXPENDITURES				40.9%		
COUNTY EQUALIZED VALUE (less TID Increment)						
	3,475,836,735	3,517,544,335		1.2%		
<b>COUNTY TAX (MILL RATE) PER \$1,000 OF ASSESSED</b>						
<b>PROPERTY VALUE FOR OCONTO COUNTY OPERATIONS</b>	<b>\$5.227</b>	<b>\$5.196</b>	<b>(\$0.031)</b>	<b>-0.6%</b>		

	A	B	C	D	E	F
1		<b>OCONTO COUNTY, WISCONSIN</b>				
2		<b>2015 BUDGET - REVENUE SOURCE BY CATEGORY (2013-2015)</b>			26,365,953	
3	=====	=====	=====	=====	=====	=====
4	<b>CATAGORY/</b>		<b>2013</b>	<b>2014</b>	<b>2015</b>	
5	<b>ACCOUNT</b>	<b>ACCOUNT</b>	<b>BUDGETED</b>	<b>BUDGETED</b>	<b>BUDGETED</b>	<b>Difference</b>
6	<b>NUMBER</b>	<b>TITLE</b>	<b>REVENUE</b>	<b>REVENUE</b>	<b>REVENUE</b>	<b>2015 vs 2014</b>
7	-----	-----	-----	-----	-----	-----
8	<b>TAXES:</b>					
9	1000-15-41120	Forest Crop Taxes	\$ 100	\$ 100	\$ 100	0
10	1000-15-41121	Managed Forest Land Taxes	20,000	20,000	22,000	2,000
11	1000-15-41810	Interest on Delinquent Property Taxes	550,000	800,000	790,500	(9,500)
12	1000-18-41230	Real Estate Transfer Fees-County Share	55,000	60,000	70,000	10,000
13	1000-29-41220	Retained State Sales Tax	120	120	120	0
14		<b>TOTAL TAXES (OTHER THAN PROPERTY)</b>	<b>\$ 625,220</b>	<b>\$ 880,220</b>	<b>\$ 882,720</b>	<b>\$ 2,500</b>
15		<b>INTERGOVERNMENTAL GRANTS/AIDS:</b>				
16	1000-00-43410	StateAid-Shared Revenue	\$ 583,542	\$ 595,437	\$ 619,719	24,282
17	1000-00-43516	State Aid-Exempt Computers	9,750	8,000	8,000	0
18	1000-11-43512	State Aid-Courts	127,899	127,946	127,914	(32)
19	1000-11-43513	State Aid GAL/Public Defenders	29,213	28,337	28,505	168
20	1000-11-43514	State Aid-Interpreter Fees	3,500	3,500	2,000	(1,500)
21	1000-12-43511	State Aid-Victim Witness Program	28,766	32,373	32,154	(219)
22	1000-15-43593	State Aid-Forest Crop & MFL	18,000	18,000	23,000	5,000
23	1000-15-43661	State Aid-Payment In Lieu of Taxes	28,000	28,000	31,000	3,000
24	1000-16-43561	State Aid-Child Support Program	164,051	223,998	244,498	20,500
25	1000-20-43562	State Aid-Commission On Aging	104,587	104,587	97,063	(7,524)
26	1000-21-43563	State Aid-Veterans Service Officer	10,000	10,000	10,000	0
27	1000-25-43579	State Aid-UW Extension	6,712	4,599	4,547	(52)
28	1000-31-43565	State Aid-WHEDA Grant	47,000	22,433	-	(22,433)
29	1000-32-43515	State Aid-Land Records Grant	5,000	5,000	7,000	2,000
30	1000-33-43582	State Aid-Land Conservation	203,000	402,000	188,360	(213,640)
31	1000-33-43584	State Aid-Wildlife Damage	15,136	25,563	18,449	(7,114)
32	1000-33-43213	Federal/State Aid-EPA, AIS Projects	110,000	110,000	-	(110,000)
33	1000-35-43549	State Aid-Wisconsin Fund	-	-	-	0
34	1000-35-43597	State Aid-Lake Protection	-	-	37,542	37,542
35	1000-36-43571	State Aid-Snowmobile Trails	143,724	105,250	105,250	0
36	1000-36-43572	State Aid-ATV Trails	169,970	50,400	58,420	8,020
37	1000-36-43573	State Aid-Local Parks	-	-	-	0
38	1000-36-43580	State Aid-Conservation	2,600	2,600	2,600	0
39	1000-36-43583	State Aid-Wildlife Habitat Management	2,183	2,168	2,066	(102)
40	1000-36-43588	State Aid-Forest Roads	11,562	11,539	11,559	20
41	1000-36-43589	State Aid-Forest Admin	51,003	51,003	53,537	2,534
42	1000-36-43589	State Aid-Forest Sustainable Grant	10,000	-	-	0
43	1000-36-43589	state Aid-ED Grant	1,144	1,142	1,143	1
44	1000-36-43590	State Aid-National Forest	-	-	-	0
45	1000-36-43595	State Aid-National Forest Title III	9,366	-	-	0
46	1000-40-43520	State Aid-Recreation Enforcement-ATV	32,000	32,000	32,000	0
47	1000-40-43520	State Aid-Recreation Enforcement-Snowmobile	15,000	15,000	15,000	0
48	1000-40-43520	State Aid-Recreation Enforcement-Water	4,000	4,000	3,000	(1,000)
49	1000-40-43521	State Aid-Police Training	7,520	8,470	6,700	(1,770)
50	1000-40-43523	State Aid-Tribal Law Enforcement Grant	30,000	26,000	25,000	(1,000)
51	1000-40-43526	State Aid-Highway Safety Projects	20,000	-	-	0
52	1000-40-43530	State Aid-DNA Samples Reimbursement	600	600	600	0
53	1000-42-43528	State Aid-Emergency Government	11,430	11,704	11,704	0
54	1000-42-43527	State Aid-SARA Program	42,526	44,527	43,000	(1,527)
55	1000-42-43529	State Aid-Homeland Security Grants	50,888	41,442	24,527	(16,915)
56	2009-60-43531	State Transportation Aid	1,018,410	1,018,410	975,762	(42,648)
57	2009-60-43533	State Aid-Safer Bridge Program	11,035	85,260	22,300	(62,960)
58	2009-60-43535	State Aid-LRIP Administration	6,180	6,149	6,414	265
59	2009-60-43536	State Aid-CHIP Projects	75,000	72,081	-	(72,081)
60	2011-87-48512	State Aid-Aging Transportation	-	-	-	0
61	2013-50-43550	State Aid-Human Services Contracts	7,188,590	8,442,858	8,434,058	(8,800)
62	2013-50-43551	State Aid-DCF Contract	577,639	562,876	604,044	41,168
63	2013-50-43553	State Aid-DOC Contract	346,531	359,304	342,951	(16,353)
64	2013-50-43557	State Aid-Consortiums	35,000	81,778	92,200	10,422
65	2013-51-43550	State Aid-DHS Services Contract	124,132	122,406	130,875	8,469
66	2013-51-43551	State Aid-DF Contract	97,321	76,584	78,514	1,930
67	2013-51-43552	State Aid-Emergency Energy	84,697	79,000	67,660	(11,340)
68	2013-51-43557	State Aid-Consortiums	370,686	508,359	580,438	72,079
69	2013-52-43554	State Aid-Public Health	241,611	258,399	260,980	2,581
70	2013-52-43790	Local Aid Grants	-	-	53,600	53,600
71	1000-32-43790	Local Aid Grants-Land Records	300	1,000	1,000	0
72	6002-39-43540	State Aid-Recycling Grants	208,000	208,000	207,700	(300)
73		<b>TOTAL INTERGOVERNMENTAL GRANTS/AIDS</b>	<b>\$ 12,494,804</b>	<b>\$ 14,040,082</b>	<b>\$ 13,734,353</b>	<b>\$ (305,729)</b>

	A	B	C	D	E	F
1		<b>OCONTO COUNTY, WISCONSIN</b>				
2		<b>2015 BUDGET - REVENUE SOURCE BY CATEGORY (2013-2015)</b>			26,365,953	
3	=====	=====	=====	=====	=====	=====
4	<b>CATAGORY/</b>		<b>2013</b>	<b>2014</b>	<b>2015</b>	
5	<b>ACCOUNT</b>	<b>ACCOUNT</b>	<b>BUDGETED</b>	<b>BUDGETED</b>	<b>BUDGETED</b>	<b>Difference</b>
6	<b>NUMBER</b>	<b>TITLE</b>	<b>REVENUE</b>	<b>REVENUE</b>	<b>REVENUE</b>	<b>2015 vs 2014</b>
7	-----	-----	-----	-----	-----	-----
74						
75		<b>LICENSES AND PERMITS:</b>				
76	1000-14-44210	Marriage Licenses	\$ 2,000	\$ 2,500	\$ 2,500	0
77	1000-14-44212	Conservation Licenses	300	300	300	0
78	1000-31-44400	Land Divisions-LIS Share	6,000	6,000	6,500	500
79	1000-31-44410	Physical Address Permits	6,600	6,600	5,300	(1,300)
80	1000-33-44911	Ag Waste Permits	1,850	1,850	1,850	0
81	1000-35-44310	Private Sewage Systems Permits	69,000	71,500	75,000	3,500
82	1000-35-44311	Wisconsin Fund Permits	1,000	1,000	1,000	0
83	1000-35-44411	Zoning Permits & Fees	113,000	115,000	123,500	8,500
84	1000-35-44412	Non-metallic Mining Fees	26,000	26,000	26,200	200
85	1000-35-44414	Non-metallic Reclaim Review Fees	500	500	500	0
86	6002-39-44910	Recycling Licenses & Permits	200	200	100	(100)
87		TOTAL LICENSES AND PERMITS	<b>\$ 226,450</b>	<b>\$ 231,450</b>	<b>\$ 242,750</b>	<b>\$ 11,300</b>
88		<b>FINES, FORFEITURES and PENALTIES:</b>				
89	1000-11-45110	County Ordinance Forfeitures	\$ 100,000	\$ 95,000	\$ 95,000	0
90	1000-11-45111	County Share of State Fines	90,000	90,000	90,000	0
91	1000-15-41161	Ag Use Value Penalties	2,500	2,500	2,000	(500)
92	1000-40-45112	County Ordinance Forfeitures-Recreation	1,000	-	-	0
93	2010-41-45120	Jail Assessment Fees	-	-	-	0
94		TOTAL FINES, FORFEITURES	<b>\$ 193,500</b>	<b>\$ 187,500</b>	<b>\$ 187,000</b>	<b>\$ (500)</b>
95		<b>PUBLIC CHARGES FOR SERVICES:</b>				
96	1000-11-46141	Court Fees and Costs	\$ 190,050	\$ 180,000	\$ 180,000	0
97	1000-11-46142	Family Mediation Fees	20,200	7,500	6,700	(800)
98	1000-11-46144	Court Commissioner Charges	700	700	700	0
99	1000-11-46150	Register In Probate Fees	15,000	16,000	16,000	0
100	1000-12-46193	Photo Copy Sales-District Attorney Dept	5,500	5,500	5,500	0
101	1000-14-46193	Photo Copy/Fax/Reports Sales-County Clerk	15	15	15	0
102	1000-15-46194	County Treasurer Dept Sales	100	400	400	0
103	1000-16-46690	Child Support Fees	2,300	3,100	3,100	0
104	1000-18-46131	Register of Deeds Fees	225,000	230,000	200,000	(30,000)
105	1000-22-46199	D/P Misc Sales	3,000	3,000	3,000	0
106	1000-25-46774	UW-Extension Dept Sales	600	800	800	0
107	1000-31-46195	Plat Book Sales	5,000	-	5,200	5,200
108	1000-31-46910	Sale of Real Estate Listings	4,700	5,150	7,750	2,600
109	1000-32-46132	Land Records Fees	60,000	63,000	55,000	(8,000)
110	1000-32-46133	Public Access Fees-Land Information	20,000	23,000	18,000	(5,000)
111	1000-32-46194	Land Records Credit Card Fee Charges	1,700	1,700	2,400	700
112	1000-32-46196	Sale of GIS Maps	3,000	800	1,000	200
113	1000-32-46911	SOLO Fees	10,500	9,000	9,000	0
114	1000-36-46721	County Park-Chute Pond	104,775	114,000	118,000	4,000
115	1000-36-46722	County Park-North Bay Shore	68,225	68,225	68,225	0
116	1000-36-46723	Boat Landing Collections	36,500	36,500	36,500	0
117	1000-36-46725	Shooting Range Collections	22,500	22,500	17,500	(5,000)
118	1000-36-46811	County Forest Permits	5,325	3,000	3,800	800
119	1000-36-46812	County Forestry Timber Sales & Misc.	322,000	360,750	385,950	25,200
120	1000-40-46211	Sheriff Paper Service & Other Collections	84,500	77,000	52,500	(24,500)
121	1000-40-46212	Sale of Accident Reports	2,000	1,200	1,200	0
122	1000-40-46213	Law Enforcement Special Deputy Reimbursements	3,000	2,800	2,800	0
123	1000-40-46214	Prisoner Inmate Telephone Commission	10,000	5,000	5,000	0
124	1000-40-46241	Board of Prisoners-Huber Law Collections	43,500	35,000	30,000	(5,000)
125	1000-40-46242	Board of Prisoners Charges	64,400	79,500	57,250	(22,250)
126	1000-40-46243	Juvenile Housing	6,000	6,000	5,000	(1,000)
127	2013-50-46601	Human Services Administrative Support	5,000	5,000	5,500	500
128	2013-51-466XX	Human Services Economic Support	15,000	5,500	11,000	5,500
129	2013-51-46686	Human Services New Beginnings	140,800	135,000	128,021	(6,979)
130	2013-52-46XXXX	Human Services Public Health	60,300	56,800	63,000	6,200
131	2013-53-46XXXX	Human Services Family Services	116,900	116,904	123,199	6,295
132	2013-55-46XXXX	Human Services Vocational Services	543,316	531,109	454,784	(76,325)
133	2013-56-46XXXX	Human Services Community Services	871,300	943,150	871,811	(71,339)
134	6002-39-46435	Recycling-Electronics Disposal	12,000	13,500	16,000	2,500
135		<b>TOTAL PUBLIC CHARGES FOR SERVICES</b>	<b>\$ 3,104,706</b>	<b>\$ 3,168,103</b>	<b>\$ 2,971,605</b>	<b>\$ (196,498)</b>
136						
137						
138						
139						

	A	B	C	D	E	F
1		<b>OCONTO COUNTY, WISCONSIN</b>				
2		<b>2015 BUDGET - REVENUE SOURCE BY CATEGORY (2013-2015)</b>			26,365,953	
3						
4	<b>CATAGORY/</b>		<b>2013</b>	<b>2014</b>	<b>2015</b>	
5	<b>ACCOUNT</b>	<b>ACCOUNT</b>	<b>BUDGETED</b>	<b>BUDGETED</b>	<b>BUDGETED</b>	<b>Difference</b>
6	<b>NUMBER</b>	<b>TITLE</b>	<b>REVENUE</b>	<b>REVENUE</b>	<b>REVENUE</b>	<b>2015 vs 2014</b>
7						
140		<b>INTERGOVERNMENTAL CHARGES FOR SERVICES:</b>				
141	1000-11-47410	Charge to Child Support by Clerk of Courts/Court Commissioner	\$ 27,854	\$ 27,836	\$ 28,149	\$ 313
142	1000-14-47310	Charges to Local Distrs for Election Supplies	20,000	21,000	21,000	0
143	1000-17-47440	Charge To Child Support by Corp Counsel	12,671	15,991	15,857	(134)
144	1000-22-47411	Charges to Depts by Technology Services	40,000	40,000	40,000	0
145	1000-31-47450	Charges To Other Depts by Surveyor	16,004	16,004	17,200	1,196
146	1000-31-47310	Other surveyor Charges to Locals	6,000	6,000	2,000	(4,000)
147	1000-33-47370	Charges to Local Govts' NRDA_LCC	-	20,000	-	(20,000)
148	1000-40-47121	Federal Aid-Nicolet Forest Park Patrol	9,500	5,500	5,000	(500)
149	1000-40-47295	Charges to State-DOC Sanctions Prog	30,000	45,000	45,000	0
150	1000-40-47391	Charges To Other Counties for Housing of Juveniles	88,500	-	-	0
151	1000-40-47392	Charges to State for Housing of Prisoners	46,000	46,000	41,400	(4,600)
152	1000-40-47413	Sheriff Charge to Forestry Dept for Rec Officer	23,400	23,400	21,400	(2,000)
153	1000-40-47460	Sheriff Charge to Hwy for Microwave Tower Rent	2,400	2,400	2,400	0
154	6002-39-47345	Recycling Charges to Local Municipalities	27,000	26,500	22,000	(4,500)
155	702-70-472XX	Highway Charges to State for STHS Work	1,298,800	1,647,460	1,647,460	0
156	702-70-47331	Highway Charges to Local Municipalities for Road Work	1,863,947	1,863,947	1,863,947	0
157	702-70-47410	Highway Charges to County Departments for Hwy Work	168,510	168,510	168,510	0
158		<b>TOTAL INTERGOVERNMENTAL CHARGES</b>	<b>\$ 3,680,586</b>	<b>\$ 3,975,548</b>	<b>\$ 3,941,323</b>	<b>\$ (34,225)</b>
159						
160		<b>MISCELLANEOUS AND INTEREST</b>				
161		Interest:				
162	1000-15-48110	Interest on Investments	\$ 136,000	\$ 140,000	\$ 140,000	0
163		Property Sales:				
164	1000-31-48304	Sale of Tax Deeds	67,100	69,000	65,600	(3,400)
165	1000-40-48301	Sale of Sheriff Squad Cars	20,000	22,000	22,000	0
166	1000-40-48302	Sheriff Sale of Equipment	-	-	-	0
167	6002-39-48307	Sale of Recyclables	317,500	256,400	255,150	(1,250)
168	1000-00-48910	Other Miscellaneous Revenues (\$125HRA Int)	2,375	2,375	2,375	0
169	1000-00-48910	Miscellaneous	-	-	-	0
170	1000-19-48913	Insurance Recoveries & Refunds-General	40,960	47,630	48,516	886
171	1000-40-48420	Insurance Recoveries-Sheriff	-	-	-	0
172	1000-40-48510	Donations-Sheriff Canine Program	-	-	-	0
173	1000-40-48513	Donations-Sheriff Rec Officer	1,000	500	-	(500)
174	1000-21-48510	Donations-Veterans Mileage	-	-	-	0
175		<b>TOTAL MISCELLANEOUS AND INTEREST</b>	<b>\$ 584,935</b>	<b>\$ 537,905</b>	<b>\$ 533,641</b>	<b>\$ (4,264)</b>
176		<b>TOTAL REVENUES</b>	<b>\$20,910,201</b>	<b>\$23,020,808</b>	<b>\$22,493,392</b>	<b>(\$527,416)</b>
177		<b>INTERFUND TRANSFERS AND FUNDS BALANCES APPLIED:</b>				
178	1000-22-49202	County Sales Tax Tsf-Technology Services	\$ 160,000	\$ 160,000	\$ 160,000	0
179	1000-25-49202	County Sales Tax Tsf-Risk Management	-	-	200,000	200,000
180	1000-26-49202	County Sales Tax Tsf-Property Maintenance	250,000	190,000	275,000	85,000
181	1000-42-49202	County Sales Tax Tsf-Emergency Management	25,000	45,000	30,000	(15,000)
182	1000-36-49202	County Sales Tax Tsf-Forestry	185,000	150,000	160,000	10,000
183	1000-40-49202	County Sales Tax Tsf-Sheriff	186,000	365,000	170,000	(195,000)
184	1000-13-49202	County Sales Tax Tsf-Medical Examiner	-	-	6,000	6,000
185	1000-32-49311	Fund Balance Applied-Land Records	-	12,462	5,325	(7,137)
186	7002-70-49272	Fund Balance Applied-Hwy	144,616	180,116	333,648	153,532
187	7002-70-49272	Fund Balance Applied-Hwy Equipment	700,000	825,000	825,000	0
188	2013-50-59210	Fund Balance Applied-Human Services	627,268	618,868	413,567	(205,301)
189	6002-39-49310	Fund Balance Applied-Recycling	189,653	169,750	173,089	3,339
190	1000-00-49290	Fund Transfer To General Fund from H/S	400,000	-	250,000	250,000
191	1000-00-49790	Fund Transfer To General Fund from Hwy	530,400	530,400	750,000	219,600
192	1000-40-49202	Gneral Fund Applied to Law Enforcement Center	-	-	-	0
193	1000-00-49100	General Fund Applied	186,908	760,099	120,932	(639,167)
194		<b>TOTAL TRANSFERS &amp; FUNDS APPLIED</b>	<b>\$ 3,584,845</b>	<b>\$ 4,006,695</b>	<b>\$ 3,872,561</b>	<b>\$ (134,134)</b>
195						0
196		<b>TOTAL REVENUES, TRANSFERS &amp; FUNDS APPLIED</b>	<b>\$24,495,046</b>	<b>\$27,027,503</b>	<b>\$26,365,953</b>	<b>(661,550)</b>
197						
198		j/fin/budget/revenue Summary by Catagories (use for NPH)				

**OCONTO COUNTY, WISCONSIN  
FUNDS AND CASH BALANCES 12/31/2013 & 12/31/2012**

		FUND BALANCE 12/31/2013	FUND \$ CASH 12/31/2013	FUND BALANCE 12/31/2012	FUND \$ CASH 12/31/2012
<b>GENERAL FUND:</b>					
RESERVED FOR OPERATIONS		\$ 4,000,000		\$ 4,000,000	
RESERVED FOR CASH FLOW		2,000,000		2,000,000	
DELINQUENT PROPERTY TAXES		2,214,809		2,443,961	
COMMITTED-NEW LAW ENFORCE CTR				2,000,000	
NON-LAPSING CARRY-OVER		887,771		894,694	
UNDESIGNATED		3,970,056	*	3,201,557	
	TOTAL	\$ 13,072,636	\$ 10,879,752	\$ 14,540,212	\$ 11,946,433
<b>SPECIAL REVENUE:</b>					
HIGHWAY		1,560,183	**	1,553,541	
HUMAN SERVICES		1,161,722	***	1,660,788	
JAIL ASSESSMENT		86,370		87,644	
COUNTY SALES TAX		1,254,855		1,012,464	
		\$ 4,063,130	\$ 3,579,921	\$ 4,314,437	\$ 4,521,544
<b>ENTERPRISE:</b>					
RECYCLING		\$ 297,608	\$ 343,583	\$ 587,978	\$ 667,776
<b>INTERNAL SERVICE:</b>					
HIGHWAY (Unrestricted Net Assets)		\$ 2,506,554	\$ 1,297,519	\$ 2,546,298	\$ 1,402,176
<b>OTHER FUNDS:</b>					
LAW ENFORCEMENT CENTER		3,000,000	\$ 3,000,000		
REVOLVING LOAN FUNDS		725,801		729,530	
DOG LICENSE		19,190		6,998	
COA TRANSPORTATION		6,514		19,477	
JAIL CANTEEN		12,419		20,934	
SECTION 125/HRA		18,107		17,743	
		\$ 782,031	\$ 780,986	\$ 794,682	\$ 807,149
<b>TOTALS</b>		\$ 20,424,351	\$ 19,881,761	\$ 22,195,629	\$ 19,345,078

**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.

\* Of that amount, \$2,000,000 is transferred in 2014 to the Law Enforcement Center fund, and \$760,099 is applied to reduce the 2014 general fund levy.

\*\* Of that amount, \$180,116 is applied to reduce the 2014 highway levy.

\*\*\* Of that amount, \$618,868 is applied to reduce the 2014 human services levy.

**OCONTO COUNTY  
COUNTY SALES TAX  
COLLECTIONS AND APPLICATIONS  
7/1/1994 – 12/31/2013**

**PREPARED AND DISTRIBUTED BY  
OCONTO COUNTY FINANCE DEPARTMENT  
UPDATED AUGUST 2014**

**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**

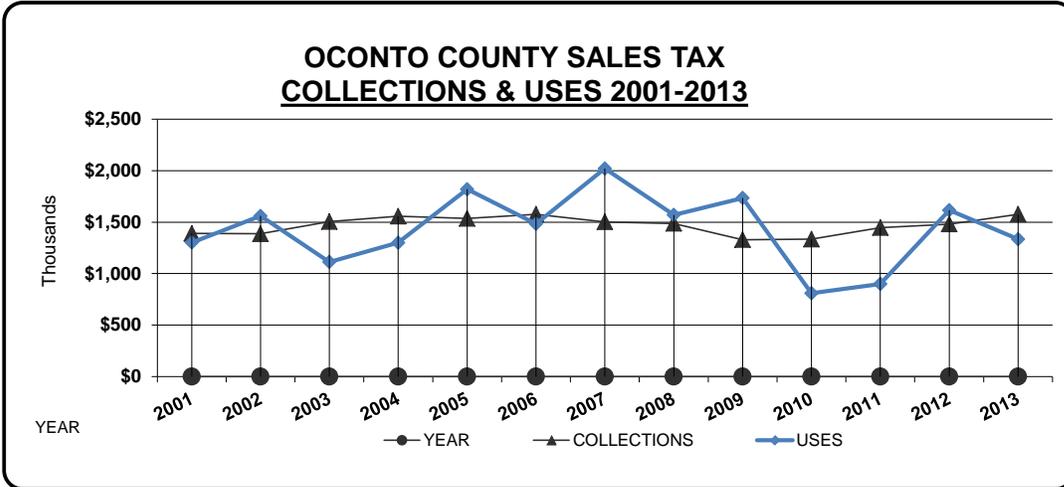
County sales tax collections are accounted for in a separate “special revenue” fund. This fund is maintained to account for collections and disbursement of the county sales tax funds. Any funds left at years’ end are carried forward to the next year. County sales tax collections are made by the retailers, 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 collection, use and fund balance of the county sales tax fund:

<b>YEAR</b>	<b>COUNTY SALES TAX RECEIPTS</b>	<b>USED FOR ANNUAL DEBT SERVICE/DEFEASANCE</b>	<b>USED FOR CAPITAL PURCHASES</b>	<b>END OF YEAR FUND BALANCE</b>
1994-99	\$5,371,251	\$4,241,945		
2000-04	\$7,207,148	\$4,099,121	\$3,094,655	
2005-09	\$7,432,008	\$3,580,440	\$3,199,104	
2010	\$1,333,488	\$461,000 defeasance	\$347,640	
2011	\$1,446,058	\$469,500 defeasance	\$430,261	
2012	\$1,480,657	\$477,000 defeasance	\$1,451,293	
2013	\$1,575,994	\$459,000 defeasance	\$874,602	\$1,254,855
2014	\$1,575,994(est)	0	\$1,009,888 (est)	\$1,820,961 (est)

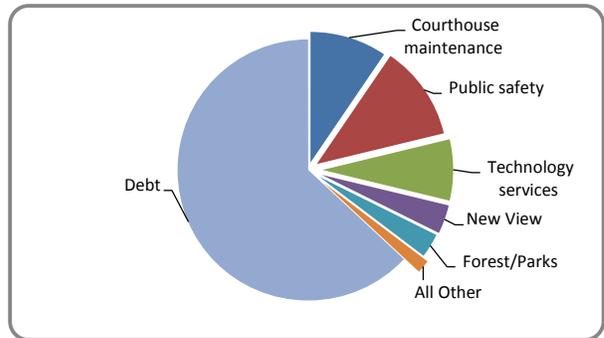
CAPITAL ITEMS EXPENDITURES 2000-to date FUNDED BY COUNTY SALES TAX								10/16/2014 7:59
		<u>Courthouse</u>	<u>Sheriff</u>	<u>Data Process</u>	<u>New View</u>	<u>Forest/parks</u>	<u>Others</u>	
<b>2000</b>								proof amt
<b>1,084,411</b>	#	<b>782,000</b>	<b>30,411</b>	<b>152,000</b>	<b>120,000</b>		<b>-</b>	1,084,411
<b>2001</b>								
<b>481,026</b>	#	<b>141,723</b>	<b>30,751</b>	<b>99,414</b>	<b>135,195</b>	<b>50,000</b>	<b>23,943</b>	481,026
<b>2002</b>								
<b>733,802</b>	#	<b>85,466</b>	<b>275,837</b>	<b>122,532</b>	<b>227,020</b>	<b>22,947</b>	<b>-</b>	733,802
<b>2003</b>								
<b>304,252</b>	#	<b>59,204</b>	<b>124,090</b>	<b>48,037</b>	<b>52,450</b>	<b>20,471</b>	<b>-</b>	304,252
<b>2004</b>								
<b>491,141</b>	#	<b>147,088</b>	<b>90,589</b>	<b>73,677</b>	<b>179,787</b>	<b>-</b>	<b>-</b>	491,141
<b>2005</b>								
<b>1,068,271</b>	#	<b>195,648</b>	<b>504,501</b>	<b>196,202</b>	<b>123,590</b>	<b>-</b>	<b>48,330</b>	1,068,271
<b>2006</b>								
<b>699,721</b>	#	<b>206,019</b>	<b>263,058</b>	<b>145,175</b>	<b>15,000</b>	<b>40,469</b>	<b>30,000</b>	699,721
<b>2007</b>								
<b>577,999</b>	#	<b>7,148</b>	<b>207,563</b>	<b>180,000</b>	<b>26,451</b>	<b>104,375</b>	<b>52,462</b>	577,999
<b>2008</b>								
<b>351,915</b>	#	<b>-</b>	<b>138,238</b>	<b>132,825</b>		<b>50,000</b>	<b>30,852</b>	351,915
<b>2009</b>								
<b>501,198</b>	#	<b>33,542</b>	<b>260,292</b>	<b>109,850</b>		<b>36,514</b>	<b>61,000</b>	501,198
<b>2010</b>								
<b>347,640</b>	#	<b>29,922</b>	<b>133,552</b>	<b>108,642</b>		<b>12,495</b>	<b>63,029</b>	347,640
<b>2011</b>								
<b>430,261</b>	#	<b>85,156</b>	<b>170,844</b>	<b>169,266</b>		<b>4,995</b>	<b>-</b>	430,261
<b>2012</b>								
<b>1,138,411</b>	#	<b>356,976</b>	<b>476,097</b>	<b>33,770</b>		<b>214,675</b>	<b>56,893</b>	1,138,411
<b>2013</b>								
<b>874,603</b>	#	<b>210,535</b>	<b>174,439</b>	<b>284,255</b>		<b>174,007</b>	<b>31,367</b>	874,603
<b>2014 Allocated</b>								
<b>1,009,888</b>	#	<b>190,000</b>	<b>365,000</b>	<b>209,888</b>		<b>200,000</b>	<b>45,000</b>	1,009,888
<b>2015 budget</b>								
<b>1,001,000</b>	#	<b>275,000</b>	<b>170,000</b>	<b>160,000</b>		<b>160,000</b>	<b>236,000</b>	1,001,000
		<b>2,805,427</b>	<b>3,415,262</b>	<b>2,225,533</b>	<b>879,493</b>	<b>1,090,948</b>	<b>678,876</b>	<b>11,095,539</b>
		25.3%	30.8%	20.1%	7.9%	9.8%	6.1%	1.00
<b>11,095,539</b>								

### OCONTO COUNTY SALES TAX COLLECTIONS & USES 2001-2013



YEAR	COLLECTIONS	USES	EXCESS (DEFICIT)
1994-2000	\$ 6,731,470	\$ 6,043,392	\$ 688,078
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
2011	\$ 1,446,058	\$ 899,761	\$ 546,297
2012	\$ 1,480,657	\$ 1,615,409	\$ (134,752)
2013	\$ 1,575,994	\$ 1,333,602	\$ 242,392
<b>Totals</b>	<b>\$ 25,837,979</b>	<b>\$ 24,599,443</b>	

Uses for:	Amount	Percent
Courthouse maintenance	\$ 2,340,427	9.5%
Sheriff	2,880,262	11.7%
Technology services	1,855,645	7.5%
New View	879,493	3.6%
Forestry & parks	730,948	3.0%
All others	397,876	1.6%
Prior debt service	15,514,795	63.1%
<b>Totals</b>	<b>\$ 24,599,446</b>	<b>100.0%</b>



**USE OF COUNTY SALES TAX FUNDS 1994-2013**

<b>OCONTO COUNTY TENTATIVE 5 YEAR CAPITAL IMPROVEMENTS REQUESTS</b>				<b>2015-2019</b>	
<b>Year/Department:</b>	<b>Amount</b>	<b>Project Title Summary</b>	<b>Funding Source:</b>		
			<b>Co Sales Tax</b>	<b>Highway Fund</b>	<b>Bonding/Other</b>
<b><u>2015</u></b>					
Highway	\$850,000	Various Equipment Replacement		850,000	
EM	\$30,000	Replace Existing Vehicle	30,000		
Public Property	\$150,000	Replace Roof Bldg C	150,000		
	\$100,000	Replace Lights	100,000		
	\$25,000	Replace windows - Bldg C	25,000		
Forest/Parks	\$100,000	Road Grader Replacement-Used	100,000		
Forest/Parks	\$60,000	Repalcem Two Pickup Trucks	60,000		
Forest/Parks	\$80,000	Chute Pond Improvements			80,000
Forest/Parks	\$175,000	Shooting Range Improvements			175,000
Forest/Parks	\$300,000	land Acquisition-Shooting Range			300,000
Forest/Parks	\$45,000	NBS Fish Cleaning Station			45,000
Land Conservation	\$25,000	Replace Truck			25,000
Risk Management	\$200,000	Building Safety & Security Improves	200,000		
Medical Examiner	\$6,000	Laptops for Medical Examiners	6,000		
Technology Services	\$60,000	AIX Server Replacement	60,000		
Technology Services	\$50,000	Video Conference Equip Replacement	50,000		
Technology Services	\$30,000	10GB Nexus Switches	30,000		
Sheriff	\$170,000	Vehicles (6)	170,000		
Sheriff	\$25,000,000	Law Enforcement Center			25,000,000
	<b>\$27,456,000</b>		<b>\$981,000</b>	<b>\$850,000</b>	<b>\$25,625,000</b>
<b><u>Future Years Proposed Projects - Not Approved as Part of 2015 Budget</u></b>					
<b><u>2016</u></b>					
Highway	\$850,000	Various Equipment Replacement		850,000	
Technology Services	\$160,000	Equipment/Software	160,000		
Forestry/Parks	\$125,000	Network Infrastructure Upgrade	125,000		
Public Property	\$145,000	Elevator repairs (bldg C & jail)	145,000		
Sheriff	\$170,000	Vehicles (6)	170,000		
	<b>\$1,450,000</b>		<b>\$600,000</b>	<b>\$850,000</b>	
<b><u>2017</u></b>					
Highway	\$850,000	Various Equipment Replacement		850,000	
Technology Services	\$160,000	Equipment/Software	160,000		
Public Property	\$500,000	Re-Use of Sheriff Dept	500,000		
Public Property	\$50,000	Tuckpointing	50,000		
Forestry/Parks	\$150,000	Chute Pond-Shower/Restroom	150,000		
Sheriff	\$170,000	Vehicles (6)	170,000		
	<b>\$1,880,000</b>		<b>\$1,030,000</b>	<b>\$850,000</b>	<b>-</b>
<b><u>2018</u></b>					
Highway	\$850,000	Various Equipment Replacement		850,000	
Technology Services	\$160,000	Network Equipment	160,000		
Land Information	\$30,000	Replace Truck	30,000		
Sheriff	\$170,000	Vehicles (6)	170,000		
	<b>\$1,210,000</b>		<b>\$360,000</b>	<b>\$850,000</b>	<b>-</b>
<b><u>2019</u></b>					
Highway	\$850,000	Various Equipment Replacement		850,000	
Technology Services	\$160,000	Network Equipment	160,000		
Sheriff	\$170,000	Vehicles (6)	170,000		
	<b>\$1,180,000</b>		<b>\$330,000</b>	<b>\$850,000</b>	<b>\$0</b>
	<b>\$33,176,000</b>	<b>2015-2019 TOTAL</b>	<b>\$3,301,000</b>	<b>\$4,250,000</b>	<b>\$25,625,000</b>

1  
2 **RESOLUTION # -2014**  
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, 2015 THRU DECEMBER 31, 2015 AND ESTABLISHING A TAX LEVY FOR**  
8 **SAID FISCAL YEAR**  
9

10  
11 **WHEREAS**, the budget for the operations and capital improvements of Oconto  
12 County Wisconsin for the fiscal year 2015 has been compiled, reviewed and recommended  
13 to 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 2015 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 2015 Proposed Budget for Oconto County Wisconsin, a copy of which is on file in  
21 the office of the County Clerk, be adopted as a detailed line item budget, and that a county  
22 tax levy of \$17,726,988, a library tax levy of \$484,373 per sec. 43.12 Wis. Stats., and a  
23 county bridge aid levy of \$65,810 per sec. 82.08(2), Wis. Stats. (totaling **\$18,277,171**) be,  
24 and hereby is, levied as the 2015 County Tax per sec 70.62(1), Wis. Stats., and additionally  
25 that \$45.80 be charged back as illegal real estate tax per sec. 70.74(2), Wis. Stats., and a  
26 State Forestry Mill Tax of \$603,389.70 be levied per Sec 70.58(1), Wis. Stats.,  
27

28 Submitted this 30 day of October, 2014.  
29

30 **BY: FINANCE AND INSURANCE COMMITTEE**  
31

32 Leland Rymer, Chairperson  
33 Paul Bednarik  
34 Thomas Gryboski  
35 Gregory Sekela  
36 Douglas McMahon  
37  
38  
39

40 *Reviewed by Corporation Counsel:*

*Adopted by Vote:*

41 \_\_\_\_\_  
42 \_\_\_\_\_  
43 *Initials of Date*  
44 *Corp.Counsel Reviewed*

*Ayes: \_\_\_\_\_ Nays: \_\_\_\_\_ Absent: \_\_\_\_\_*

45  
46 *j/fin/budget/board resolution*

**MOTION TO AMEND RESOLUTION # \_\_\_\_\_ -2014**

**MOVE, that the 2015 Proposed Budget for Oconto County as recommended by the Oconto County Finance and Insurance Committee be amended as follows:**

**Account Name:** \_\_\_\_\_

Line item name/number (if appropriate) \_\_\_\_\_

**Finance Committee Recommended Budget Amount \$** \_\_\_\_\_

**This Motion is to Increase/Decrease the above amount by \$** \_\_\_\_\_  
**(circle one)**

**The new budget amount is \$** \_\_\_\_\_  
**(line 14 plus/minus line 16)**

**Submitted October 30, 2014 by**

**Supervisor** \_\_\_\_\_

**Comments:**

**INSTRUCTIONS:**

Fill in the appropriate information above and present this motion to the County Clerk when the BUDGET RESOLUTION is on the floor for consideration.

Vote: Ayes: _____ Nays _____ Absent _____
--

Page intentionally blank

