2016 OCONTO COUNTY BUDGET

AS RECOMMENDED BY THE

OCONTO COUNTY FINANCE & INSURANCE COMMITTEE

AND PRESENTED TO THE

OCONTO COUNTY BOARD OF SUPERVISORS

OCTOBER 29, 2015

COMPILED BY
OCONTO COUNTY FINANCE DEPARTMENT
Teri L Boos, Director

COUNTY OF OCONTO

2016 BUDGET

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COUNTY OF OCONTO

2016 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 29, 2015

To the Honorable Oconto County Board of Supervisors

Development of the Recommended 2016 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 3 days, a recommended budget was drafted.

The Recommended 2016 budget was balanced through three main changes: First, reduction in the county's share of health insurance costs and the HRA. Second, an $815,000 cut to Health & Human Services Department budget, some of that due to implementation of Family Care. Lastly, a $359,681 cut to Highway Department. The Highway Department and Health & Human Services Department both used their own fund balances to absorb the cuts as well as making operational changes.

Other highlights of the 2016 Recommended Budget include:

- Additional $171,751 in tax revenue due to net new construction.
- Capital projects totaling $1.135 million.
- There is a new debt service payment of $1,750,000 for the Law Enforcement Center. Funding for this is a 25 cent tax levy to fund 51% of the cost. The sales tax will pay for 49% of the annual debt payment.
- Additional hours for Technology Services positions and contractual service hours for Maintenance was added to the budget due to the additional workload caused by the LEC project.
- $500,000 allocated for contingency budget.
- $300,000 allocated to pay for employee retirement payouts.
- $25,000 allocated to pay for Affordable Care Act compliance services.

The major departments tax levy changes were as follows:

		2015	2016	Change
1	Sheriff	6,400,338	6,294,129	(106,209)
2	Health & Human Services	5,000,000	4,185,000	(815,000)
3	Highway	3,465,491	3,096,378	(369,113)
4	Courthouse Maintenance	726,548	737,430	10,882
5	Technology Services	660,672	639,120	(21,552)
6	Libraries	484,373	488,765	4,392
7	Courts	455,705	442,925	(12,780)
8	Land Information	335,072	325,638	(9,434)
9	Zoning	305,269	299,126	(6,143)
10	Extension/Education	285,165	279,055	(6,110)
11	All Others/Contingency/Debt	158,538	2,555,813	2,397,275
	Total	18,277,171	19,343,379	1,066,208
	Top 10 Total	18,118,633	16,787,566	(1,331,067)
		99.1%	86.8%	
	Top 3 Total	14,683,539	13,575,507	(1,108,032)
		80.8%	70.2%	

The Recommended Budget, for the most part, maintains the status quo for another year, except as noted above. I expect future year's budgets to look very similar to the 2016 budget.

In previous years, we had relied on fund balance. This continues for the Highway Department and Health & Human Services Departments. Highway Department is using $526,513 of their fund balance for operations. Health & Human Services Department is using $493,754 for operations. Use of these funds depletes their fund balances and poses challenges to balance their future budgets.

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 continue to increase at a much faster pace due to higher material costs, increases in wages, and increases in demand for services. These factors place a heavy burden on the 2016 County Budget and beyond.

The good news is that the 2016 Recommended Budget is balanced. We have complied with the State imposed tax levy limit while retaining essential services. Continued work on the action items arrived at during the strategic planning process will be necessary to continue to balance budget in the future.

If anyone has any questions or concerns about the Recommended 2016 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 29, 2015

TO: OCONTO COUNTY BOARD OF SUPERVISORS

FROM: FINANCE DEPARTMENT

RE: YEAR 2016 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 2016 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 2016 budget sets the county tax levy at $19,343,379 which is a mill rate of $5.406 per $1,000 of equalized value. This compares to the 2015 county tax levy of $18,277,171 and a mill rate of $5.196. The dollar increase is $1,066,208 a 5.8% increase, and the mill rate increase is 21 cents per $1,000 of equalized value, a 4.04% increase. The county tax levy includes a county debt levy in the amount of $894,457. 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 $60,282,800 from 2014 to 2015 and is at $3,577,827,135 (less TID). The 2016 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 2015 is 1.002%. 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.

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.

Teri L Boos

TERI L BOOS, FINANCE DIRECTOR

OCONTO COUNTY 2016 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 2016 Oconto County Budget Guidance Letter is being submitted

The 2016 Budget will be greatly impacted by the State 2015-2017 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 2016 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 decreased from $5.227 per $1,000 of equalized value in 2014 to $5.196 per $1,000 of equalized value in 2015, a .6% decrease.

The County's equalized value rose 1.2% in 2014. This is the first increase since 2008. It is expected to again increase this year. Valuations will be received from the State of Wisconsin on August 15th.

State imposed levy limits will also affect the 2016 Budget. In addition, the adopted 2015 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 2014 were negative. Excess of expenditures over revenues were $177,215. In addition $530,400 was transferred to the general fund from the Highway fund, resulting in negative impact on the highway fund. We also designated $2,000,000 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 decreasing $987,068 from $3,214,777 to $2,227,709. 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 2015 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 2014, $27,430,841 was collected from the sales tax. In 2014, $1,642,855 was collected. For 2015, the budgetary effect of using sales tax to fund capital projects was to reduce the property tax levy by $1,001,000, thus lowering the county mill rate by 28.5 cents per $1,000 of equalized value.

2016 Budget Information

County departmental budgets are basically categorized into three cost groups; personnel, operating and outlay. For the 2016 budget requests, the finance department will provide departments and agencies budget instructions, financial data, including projected personnel costs, and worksheets.

The initial 2016 budget allocations for county departments are being based on the following tax levies for each department as noted on the attached.

1. Personnel costs
   a. Wages
      i. General Employees - rate as recommended by Personnel & Wages Committee which would allow any applicable step increases only.
      ii. Elected Officials - per county board resolution adopted.
      iii. Public Safety Employees – adopted 2016 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 - rates as recommended by Personnel & Wages Committee (attached).
2. Health and Human Services Department tax levy limit for 2016 $4,185,000
3. Highway Department tax levy limit for 2016 $3,000,000
4. Remaining Departments tax levy limit it to be 2% less than your 2015 tax levy
5. Outlay – no outlay request shall be made.

Non County departments, agencies and organizations are to submit a 2% decrease.

Library funding to be set per adopted 2015-2019 County Library Plan.

The 2016 contingency account budget is initially to be set at $200,000

The general fund applied amount for 2016 is initially set at zero.

The resulting tax levy per the above guidance letter results in a tax levy of $18,420,544, assuming no changes in revenues or operating line items. The estimated total tax levy for 2016 is $18,420,544.

Conclusion

The 2016 Budget will somewhat mirror the 2015 Adopted Budget, except as noted above. 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
2016 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

2016 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.

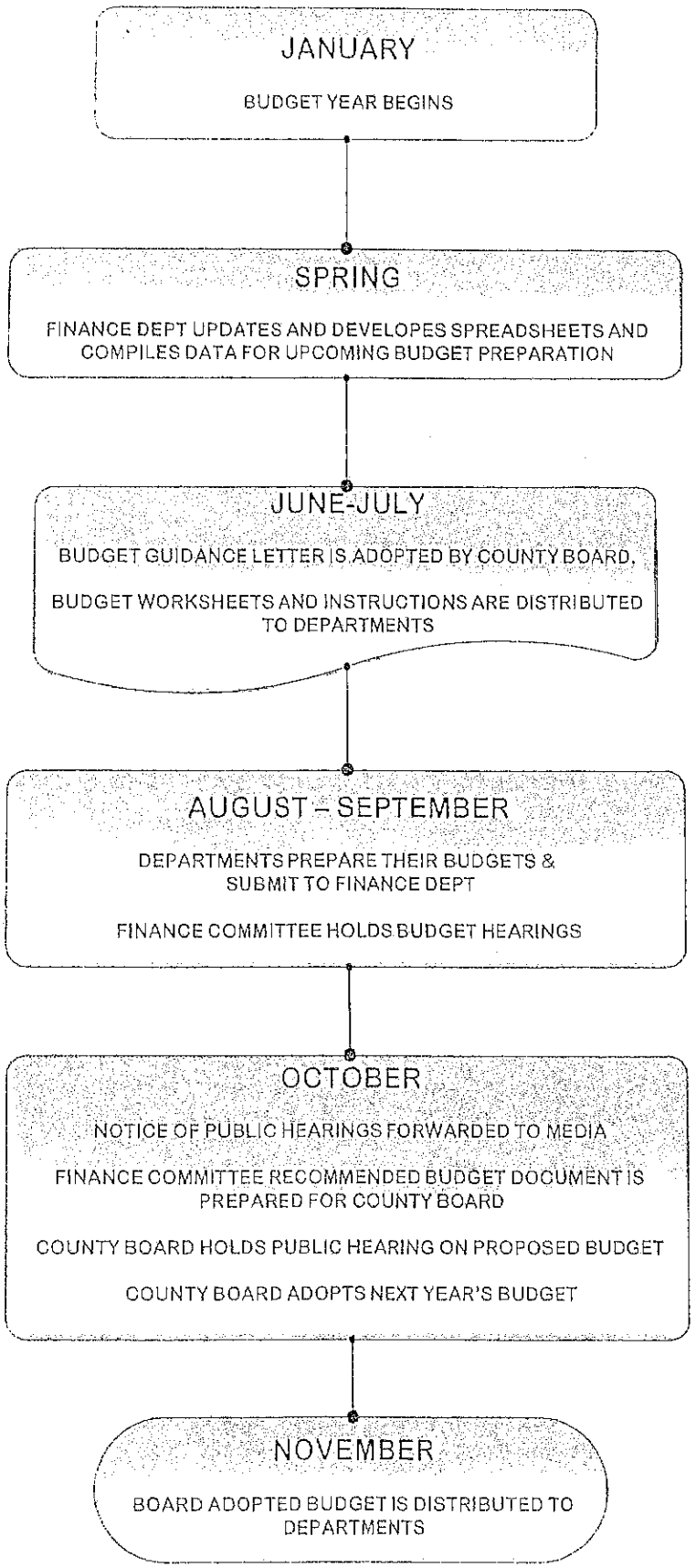
The proposed budget is presented to the County Board at its October budget session. At that meeting, the budget is scheduled to be voted on. Any part of the proposed budget may be amended at this meeting by a majority vote of the supervisors. The proposed budget is ultimately voted for adoption at this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

* * * *

FLOWCHART OF THE BUDGET PROCESS



COUNTY OF OCONTO FINANCE DEPARTMENT
YEAR 2016 BUDGET REVIEW TIMETABLE

DATE SEPT 25, 2015 (Friday) 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

DATE SEPT 28, 2015 (Monday) room 1003

09:00 Call to order/Review
09:00-10:30 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

1:30-1:40 Commission on Aging
1:40-1:50 Youth Fair
1:50-2:10 Extension/Education
2:10-2:20 Historical Society
2:20-2:30 Senior Citizens Center
2:30-2:40 County Libraries

DATE SEPT. 29, 2015 (Tuesday) room 1003

09:00 Call to order/Review
09:00-09:30 Courthouse Property/Maintenance
09:30-10:00 Oconto County Economic Development Corporation/Tourism
10:00-11:45 Highway

1:00 - 1:15 Veterans Service Officer
1:15 - 1:30 Register of Deeds
1:30 - 1:45 County Treasurer
1:45 - 2:00 County Clerk/Elections
2:00 - 2:15 County Board
2:15 - 2:30 Technology Services
2:30 - 2:45 Administrative-Coordinator/Negotiations
2:45 - 3:00 Safety/Risk Management
3:00 - 3:15 Finance

DATE SEPT. 30, 2015(Wednesday) room 1003

09:00 Call to order
09:00-10:30 Contingency Account/General Fund/County Sales Tax Fund/Capital Improvement Plan
10:30-12:00 Review all departmental/agency requested amounts and forward Finance Committee Recommended budget for public hearing on October 29, 2016.

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

(05/11/2015)

NOTICE OF PUBLIC HEARING – PROPOSED 2016 BUDGET
COUNTY OF OCONTO, WISCONSIN
October 29, 2015 9:00 am

Notice is hereby given that a PUBLIC HEARING on the PROPOSED 2016 BUDGET for the COUNTY OF OCONTO, WISCONSIN, as recommended by the Oconto County Finance and Insurance Committee, will be held Thursday October 29, 2015 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 2016 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 2016 budget:

	ADOPTED 2015	PROPOSED 2016	AMOUNT CHANGE	PERCENT CHANGE
EXPENDITURES:				
General Government	$5,363,064	$5,839,416	$476,352	8.9%
Public Safety	6,905,244	6,746,103	(159,141)	-2.3%
Health and Human Services	18,439,418	11,419,096	(7,020,322)	-38.1%
Public Works (incl. Highway)	10,195,431	10,257,291	61,860	0.6%
Culture, Recreation and Education	1,310,074	1,283,102	(26,972)	-2.1%
Conservation and Development	1,428,894	1,505,210	76,316	5.3%
Capital Projects-Other	1,001,000	485,000	(516,000)	-51.5%
Debt Service	0	1,750,000	1,750,000	100.0%
TOTAL EXPENDITURES	$44,643,125	$39,285,218	($5,357,907)	-12.0%
REVENUES:				
Taxes (Other than Property)	$882,720	$882,720	$0	0.0%
Intergovernmental Grants/Aids	13,734,353	7,324,642	(6,409,711)	-46.7%
Licenses and Permits	242,750	243,600	850	0.4%
Fines, Forfeitures and Penalties	187,000	152,000	(35,000)	-18.7%
Public Charges for Services	2,971,605	3,652,371	680,766	22.9%
Intergovernmental Charges	3,941,323	3,921,843	(19,480)	-0.5%
Other (incl. Interest on Investments)	533,641	501,145	(32,496)	-6.1%
TOTAL REVENUES	$22,493,392	$16,678,321	$ (5,815,071)	-25.9%
Fund balances applied/transferred to reduce the county tax levy:				
Highway fund balance applied to equipment and operations	$1,158,648	$1,176,513	$17,865	
Recycling fund balance applied to equipment and operations	173,089	252,708	79,619	
Human Services fund balance applied for operations	413,567	493,754	80,187	
County sales tax funds applied for capital purchases	1,001,000	485,000	(516,000)	
County sales tax funds applied for debt services		855,543	855,543	
Human services fund balance transfer to general fund	250,000		(250,000)	
Highway fund balance transfer to general fund	750,000		(750,000)	
Other funds applied	5,325		(5,325)	
General fund applied to reduce property tax levy	120,933		(120,933)	
Total Funds Applied and Transferred	3,872,562	3,263,518	(609,044)	
TOTAL REVENUES & FUNDS APPLIED	$26,365,954	$19,941,839	($6,424,115)	-24.4%
COST OF COUNTY OPERATIONS LEVIED AS PROPERTY TAX	$18,277,171	$19,343,379	$1,066,208	5.8%
Percent of county tax levy to total budgeted expenditures	40.9%	49.2%		
County equalized value (less TID Increment) for apportionment of tax	$3,517,544,335	$3,577,827,135	$ 60,282,800	1.7%
COUNTY TAX (MILL RATE) PER $1,000 OF ASSESSED PROPERTY VALUE FOR COUNTY OPERATIONS	$5.196	$5.406	$0.210	4.1%

PLEASE NOTE THE FOLLOWING IN THE PROPOSED 2016 BUDGET:

Highway: The highway budget anticipates $650,000 of equipment purchases in 2016, which will be funded by highway depreciation charges and retained earnings. Fund balance of $526,513 is being applied to reduce the highway budget levy request.

Human Services: The human services budget applies $493,754 of their fund balance to reduce the department's 2016 tax levy request to $4,185,000.

Capital projects: Capital project purchases for 2016 amount to $485,000, including $170,000 for squad car replacements, $160,000 for computer equipment $155,000 for forestry & parks improvements. These capital items are funded by the county sales tax collections.

Debt Service: The $1,750,000 debt payment in 2016 will be funded by the county sales tax fund in the amount of $855,543 and the county debt levy in the amount of $894,457.

Other: The reserve for contingencies increased $250,000, the retirement payout increased $200,000 and the Affordable Care Act Services increased $25,000.

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 10/06/2015)

OCONTO COUNTY FINANCE COMMITTEE
Leland Rymer, Chair
Paul Bednarik
Gregory Sekela
Douglas McMahon
Gary Frank

OCONTO COUNTY, WISCONSIN
2015 EQUALIZED VALUE REPORT
FOR APPORTIONMENT OF YEAR 2015 (2016 COLLECTABLE) COUNTY TAX

DISTRICT	2014 VALUE	% OF TOTAL	2015 VALUE	% OF TOTAL	VALUATION CHANGE	ESTIMATED POPULATION 2015	% OF TOTAL POPULATION
Abrams	$157,028,400	4.46%	$159,290,100	4.45%	1.44%	1,879	4.93%
Bagley	44,595,800	1.27%	43,579,400	1.22%	-2.28%	291	0.76%
Brazeau	243,530,600	6.92%	235,233,000	6.57%	-3.41%	1,299	3.41%
Breed	73,896,600	2.10%	74,899,200	2.09%	1.36%	729	1.91%
Chase	217,741,100	6.19%	222,771,200	6.23%	2.31%	3,086	8.09%
Doty	102,989,700	2.93%	98,538,000	2.75%	-4.32%	260	0.68%
Gillett	70,633,100	2.01%	73,082,600	2.04%	3.47%	1,028	2.69%
How	40,505,900	1.15%	41,079,500	1.15%	1.42%	530	1.39%
Lakewood	226,053,000	6.43%	219,222,800	6.13%	-3.02%	830	2.18%
Lena	51,674,400	1.47%	54,405,300	1.52%	5.28%	721	1.89%
Little River	75,862,900	2.16%	78,771,100	2.20%	3.83%	1,100	2.88%
Little Suamico	398,845,300	11.34%	408,871,500	11.43%	2.51%	5,015	13.15%
Maple Valley	53,056,900	1.51%	55,036,800	1.54%	3.73%	667	1.75%
Morgan	76,194,700	2.17%	78,197,000	2.19%	2.63%	989	2.59%
Mountain	154,337,000	4.39%	154,655,900	4.32%	0.21%	830	2.18%
Oconto	97,279,100	2.77%	98,794,600	2.76%	1.56%	1,345	3.53%
Oconto Falls	86,436,500	2.46%	90,601,400	2.53%	4.82%	1,272	3.33%
Pensaukee	113,069,100	3.21%	115,625,400	3.23%	2.26%	1,390	3.64%
Riverview	250,613,900	7.12%	238,151,700	6.66%	-4.97%	732	1.92%
Spruce	102,681,200	2.92%	106,885,000	2.99%	4.09%	841	2.20%
Stiles	122,608,700	3.49%	122,894,500	3.43%	0.23%	1,508	3.95%
Townsend	282,110,600	8.02%	309,209,900	8.64%	9.61%	995	2.61%
Underhill	80,557,100	2.29%	83,233,800	2.33%	3.32%	892	2.34%
Total Towns	3,122,301,600	88.76%	3,163,029,700	88.41%	1.30%	28,229	74.00%
Lena	29,204,700	0.83%	29,708,500	0.83%	1.73%	563	1.48%
Pulaski	806,200	0.02%	811,400	0.02%	0.65%	0	0.00%
Suring	21,616,935	0.61%	21,092,535	0.59%	-2.43%	550	1.44%
Total Villages	51,627,835	1.47%	51,612,435	1.44%	-0.03%	1,113	2.92%
Gillett	51,005,100	1.45%	49,325,800	1.38%	-3.29%	1,371	3.59%
Oconto	173,819,900	4.94%	185,655,200	5.19%	6.81%	4,557	11.95%
Oconto Falls	118,789,900	3.38%	128,204,000	3.58%	7.93%	2,877	7.54%
Total Cities	343,614,900	9.77%	363,185,000	10.15%	5.70%	8,805	23.08%
County Total	$3,517,544,335	100.00%	$3,577,827,135	100.00%	1.71%	38,147	100.00%
	(above excludes TID)		(above excludes TID)		2014 est. population	33,014	0.3%

TID VALUES	2014 Increment Value	2015 Increment Value	Base Value	Current Value (base plus increment)
V. SURING #1	$1,073,165	$1,149,265	$ 1,449,235	$ 2,598,500
C. GILLETT #2 1993	1,432,500	1,402,200	47,700	$ 1,449,900
C. GILLETT #3	2,894,200	2,921,800	7,370,500	$ 10,292,300
C. OCONTO #2 1998	6,774,600	7,392,200	4,100,500	$ 11,492,700
C. OCONTO #3 2007	0 *	0 *	13,416,200	$ 12,427,000
C. OCONTO #4 2010	1,477,200 *	847,800	1,428,600	$ 2,276,400
C. OFALLS #2 1992	24,304,100	25,222,600	4,395,700	$ 29,618,300
	$37,955,765	$38,935,865	$32,208,435	$70,155,100

Total Equalized Value Including TIDs:

1.7230%	$3,555,500,100	$3,616,763,000

* This district has a zero or negative increment, no increment shown

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

OCONTO COUNTY
NET NEW CONSTRUCTION 2014-2015

MUNICIPALITY	2013 EQUALIZED VALUE	2014 NET NEW CONSTRUCTION	PERCENT CHANGE	2014 EQUALIZED VALUE	2015 NET NEW CONSTRUCTION	PERCENT CHANGE
Towns:						
ABRAMS	$ 153,424,900	$ 779,600	0 51%	$ 157,028,400	$ 1,377,300	0.43%
BAGLEY	42,239,800	344,000	0.81%	44,595,800	111,700	0.45%
BRAZEAU	239,927,400	1,406,800	0.59%	243,530,600	1,365,700	0.40%
BREED	71,249,500	709,500	1.00%	73,896,600	623,700	0.39%
CHASE	208,082,400	3,283,100	1.58%	217,741,100	4,306,400	3.49%
DOTY	100,770,900	684,900	0.68%	102,989,700	1,231,000	0.36%
GILLETT	64,442,200	1,215,000	1.89%	70,633,100	1,407,200	47.00%
HOW	42,290,800	464,900	1.10%	40,505,900	287,400	1.82%
LAKEWOOD	220,105,700	1,474,900	0.67%	226,053,000	212,700	0.42%
LENA	46,575,300	721,200	1.55%	51,674,400	538,900	0.40%
LITTLE RIVER	75,739,500	512,200	0.68%	75,862,900	85,200	0.44%
LITTLE SUAMICO	390,439,200	4,101,800	1.05%	398,845,300	4,261,200	1.46%
MAPLE VALLEY	52,955,700	415,800	0.79%	53,056,900	500,000	-0.01%
MORGAN	72,344,800	432,300	0.60%	76,194,700	373,600	1.38%
MOUNTAIN	153,236,100	862,300	0.56%	154,337,000	644,100	0.50%
OCONTO	96,822,300	681,300	0.70%	97,279,100	906,400	0.52%
OCONTO FALLS	91,433,700	395,800	0.43%	86,436,500	838,000	0.42%
PENSAUKEE	116,867,100	303,700	0.26%	113,069,100	1,513,800	0.20%
RIVERVIEW	250,578,700	1,638,800	0.65%	250,613,900	1,246,900	0.65%
SPRUCE	96,948,300	713,000	0.74%	102,681,200	512,700	1.03%
STILES	122,045,900	447,600	0.37%	122,608,700	1,669,900	0.53%
TOWNSEND	294,866,000	2,482,400	0.84%	282,110,600	2,299,000	0.72%
UNDERHILL	80,797,400	155,200	0.19%	80,557,100	400,400	0.18%
Villages:						
LENA	30,212,200	77,300	0.26%	29,204,700	69,400	0.67%
PULASKI	790,000	-	0.00%	806,200	-	0.00%
SURING	21,666,400	195,000	0.90%	22,690,100	238,900	0.14%
Cities:						
GILLETT	53,343,100	497,600	0.93%	55,331,800	488,300	0.37%
OCONTO	182,004,300	686,200	0.38%	182,071,700	1,782,800	0.61%
OCONTO FALLS	139,956,000	845,600	0.60%	143,094,000	6,335,100	0.19%
COUNTY OF OCONTO	$ 3,512,155,600	$ 26,527,800	0.7553% 2(	$ 3,555,500,100	$ 35,627,700	1.0020%

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

j/fin/budget/nnc2014-2015

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	OCONTO COUNTY LEVY LIMIT WORKSHEET								2006(07)	2007(08)	2008(09)	2009(10)	2010(11)	2011(12)	2012(13)	2013(14)	2014(15)	2015(16)
2	Determination of Allowable Levy for Counties:								102.871%	103.86%	102.00%	103.00%	103.00%					
3						NNC ->						101.203%	100.772%	100.752%	100.5990%	100.788%	100.755%	101.002%
4	1	Prior year (allowable) county levy							$ 16,003,969	$ 16,468,084	$ 16,797,446	$16,835,406	$ 17,938,921	$ 18,477,089	$ 17,351,670	$ 17,455,607	$ 17,594,152	$ 17,726,163
5	2	Exclude County Developmentally Disabled Education Levy*							$									
6	3	Prior year actual county levy (line 1 - l2 and - line 3)							$ 16,003,969	$ 16,468,084	$ 16,797,446	$16,835,406	$ 17,938,921	17,137,113	17,351,670	17,594,553	17,594,152	17,726,163
7	4	%Growth applied to levy					1.02		$ 16,324,048		$ 17,133,395	$17,340,468	$ 18,477,089					
8	5	Net new construction applied to levy					1.018		$ 16,463,443		$	17,037,936	18,077,409	17,265,984	17,455,607	17,594,553	17,726,988	17,903,779
9	6	Select the larger of line 5 or line 6.							$ 16,463,443	$ 17,103,752	$ 17,133,395	$17,340,468	$ 18,477,089					
10																		
11	Adjustments to levy Limit, if Needed																	
12	7	Unused levy capacity										598,453		85,686.0	0			
13	8	Increase in debt service																
14		for debt authorized prior to July 1, 2005																894,457
15	9	Debt service for debt authorized after July 1, 2005. 66.0602(3)(d)2 (add)																
16	10	Adjustments from line 8 of worksheet on page 2																
17	11	Increase in levy approved by a referendum. 66.0602(4) *(add)*							$ 16,463,443	$ 17,103,752	$ 17,133,395	$17,938,921	$ 18,477,089	$ 17,351,670	$ 17,455,607	$ 17,594,553	$ 17,726,988	$ 18,798,236
18	14	*Allowable levy. (Line 7 adjusted by lines 8 through 13)*							$ 459,474	$ 635,668	$ 335,949	$ 1,103,515	$ 538,168	$ 214,557	$ 103,937	$ 138,947	$ 132,836	$ 1,072,073
19					Allowable	Levy Increase												
20																0.00788		
21															terminated TID ->	0.00008		
22																1.00796		
23																		
24																		
25																		
26	*	Beginning for 2009, the allowable levy excludes bridge and culvert aid s.82.028(2) levy,																
28		library s.43.12 payments levy and county-wide EMS levy.																
29																		
30		Beginning for 2012 levy, there is no minimum % growth. Strictly NNC or 0%.																
31		Beginning for 2012 levy, the prior year's actual levy, not the allowable levy, is the base																
32		for next year's calculated allowable levy.																
33																		
34																		
35																		
36																		
37	j/fin/budget/tax levy limit worksheet																	
38																		
39																		
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OCONTO COUNTY WISCONSIN

TAX APPORTIONMENT TO DISTRICTS WORKSHEET

2015 FOR 2016

DISTRICT	2015 WITH TID	STATE FORESTRY TAX (Line 2) $613,786.38	2015 WITHOUT TID	SPECIAL CHARGES (Line 5) $379.00	SPECIAL CHARGES (Line 6) $0.00	BRIDGE AID (Line 12) $56,378	LIBRARY TAX (Line 11) $488,765	ALL OTHER COUNTY TAX (Line 18) $19,243,943	COUNTY SALES TAX CREDIT (Line 19) ($1,340,543)	Subtotal (Line 20) $18,448,543.00	TOTAL COUNTY (Line 27) $18,448,922.00	STATE SPECIAL CHG (Line 30) $0.00	COUNTY CHG BACKS (Line 37) $ 45.80	2015 GRAND TOTAL (Line 45) $19,062,754.18	% of county levy
Abrams	159,290,100	27,032.49	159,290,100	16.87	0.00	2,839.19	28,518.23	859,766.50	(59,682.94)	828,442.98	828,459.85	0.00		855,492.34	4.49%
Bagley	43,579,400	7,395.69	43,579,400	4.62	0.00	776.76	0.00	234,399.11	(16,328.36)	218,847.51	218,852.13	0.00		226,247.82	1.19%
Brazeau	235,233,000	39,920.45	235,233,000	24.92	0.00	4,192.60	42,114.53	1,265,240.12	(88,137.28)	1,223,410.17	1,223,435.09	0.00		1,263,355.54	6.63%
Breed	74,899,200	12,710.84	74,899,200	7.93	0.00	1,335.01	0.00	402,857.90	(28,063.29)	376,129.62	376,137.55	0.00		388,846.39	2.04%
Chase	222,771,200	37,805.61	222,771,200	23.60	0.00	3,970.69	38,883.46	1,198,212.24	(83,468.08)	1,158,598.31	1,158,621.91	0.00		1,196,427.52	6.28%
Doty	98,538,000	16,722.40	98,538,000	10.44	0.00	1,756.35	17,641.58	530,003.15	(36,920.29)	512,480.79	512,491.23	0.00		529,213.72	2.78%
Gillett	73,082,600	12,402.56	73,082,600	7.74	0.00	1,302.63	13,084.22	393,087.02	(27,362.64)	380,091.23	380,098.97	0.00		392,501.53	2.06%
How	41,079,500	6,971.44	41,079,500	4.35	0.00	732.20	0.00	220,952.98	(15,391.70)	206,293.48	206,297.83	0.00		213,269.27	1.12%
Lakewood	219,222,800	37,203.42	219,222,800	23.22	0.00	3,907.44	0.00	1,179,126.58	(82,138.57)	1,100,895.45	1,100,918.67	0.00		1,138,122.09	5.97%
Lena	54,405,300	9,232.01	54,405,300	5.76	0.00	969.72	9,740.36	292,628.03	(20,384.62)	282,953.49	282,959.25	0.00	45.80	292,237.96	1.53%
Little River	78,771,100	13,367.93	78,771,100	8.34	0.00	1,404.02	14,102.65	423,683.57	(29,514.02)	409,679.22	409,684.56	0.00		423,052.49	2.22%
Little Suamico	408,871,500	69,387.95	408,871,500	43.31	0.00	7,287.75	73,201.60	2,199,183.90	(153,196.29)	2,126,476.96	2,126,520.27	0.00		2,195,908.22	11.53%
Maple Valley	55,036,800	9,340.08	55,036,800	5.83	0.00	980.98	0.00	296,024.65	(20,621.23)	276,384.40	276,390.23	0.00		285,730.31	1.50%
Morgan	78,197,000	13,270.50	78,197,000	8.28	0.00	1,393.79	13,999.86	420,595.67	(29,298.91)	406,690.41	406,698.69	0.00		419,969.19	2.20%
Mountain	154,655,900	26,246.03	154,655,900	16.38	0.00	2,756.59	27,688.55	831,842.68	(57,946.59)	804,341.23	804,357.61	0.00		830,603.64	4.36%
Oconto	98,794,600	16,766.04	98,794,600	10.47	0.00	1,760.92	17,687.52	531,383.32	(37,016.44)	513,815.32	513,825.79	0.00		530,591.83	2.79%
Oconto Falls	90,601,400	15,375.60	90,601,400	9.60	0.00	1,614.88	16,220.66	487,314.82	(33,946.60)	471,203.76	471,213.36	0.00		486,588.96	2.55%
Pensaukee	115,625,400	19,622.32	115,625,400	12.25	0.00	2,060.91	20,700.79	621,910.60	(43,322.61)	601,349.69	601,361.94	0.00		620,984.26	3.26%
Riverview	238,151,700	40,415.77	238,151,700	25.23	0.00	4,244.83	42,637.08	1,280,938.84	(89,230.86)	1,238,589.89	1,238,615.12	0.00		1,279,030.89	6.71%
Spruce	106,885,000	18,139.03	106,885,000	11.32	0.00	1,905.12	19,135.97	574,898.89	(40,047.75)	555,892.23	555,903.55	0.00		574,042.58	3.01%
Stiles	122,894,500	20,855.93	122,894,500	13.02	0.00	2,190.48	22,002.20	661,008.67	(46,046.21)	639,155.14	639,168.16	0.00		660,024.09	3.46%
Townsend	309,209,900	52,474.78	309,209,900	32.75	0.00	5,511.37	55,358.86	1,663,137.28	(115,855.00)	1,608,152.51	1,608,185.26	0.00		1,660,660.04	8.72%
Underhill	83,233,800	14,125.28	83,233,800	8.82	0.00	1,483.57	14,901.62	447,686.95	(31,186.10)	432,886.04	432,894.86	0.00		447,020.14	2.35%
Total Towns	3,163,029,700	536,765.14	3,163,029,700	335.05	0.00	56,378.00	488,619.74	17,012,885.47	(1,185,126.38)	16,372,756.83	16,373,091.88	0.00	45.80	16,909,922.82	88.75%
Lena	29,708,500	5,041.71	29,708,500	3.15	0.00		0.00	159,792.15	(11,131.20)	148,660.95	148,664.10	0.00		153,705.81	0.81%
Pulaski	811,400	137.70	811,400	0.09	0.00		144.04	4,364.25	(304.02)	4,204.27	4,204.36	0.00		4,342.06	0.02%
Suring	22,241,800	3,774.57	21,092,535	2.23	0.00		0.00	113,449.74	(7,902.97)	105,546.77	105,549.00	0.00		109,323.57	0.57%
Total Villages	52,761,700	8,953.98	51,612,435	5.47	0.00	0.00	144.04	277,606.14	(19,338.19)	258,411.99	258,417.46	0.00	0.00	267,371.44	1.40%
Gillett	53,649,800	9,104.69	49,325,800	5.23	0.00		0.00	265,307.08	(18,481.43)	246,825.65	246,830.88	0.00		255,935.57	1.34%
Oconto	193,895,200	32,905.18	185,655,200	19.67	0.00		0.00	998,577.61	(69,561.43)	929,016.18	929,035.85	0.00		961,941.03	5.04%
Oconto Falls	153,426,600	26,037.41	128,204,000	13.58	0.00		0.00	689,566.70	(48,035.57)	641,531.13	641,544.71	0.00		667,582.12	3.48%
Total Cities	400,971,600	68,047.28	363,185,000	38.48	0.00	0.00	0.00	1,953,451.39	(136,078.43)	1,817,372.96	1,817,411.44	0.00	0.00	1,885,458.72	9.85%
County Total	$ 3,616,763,000	$ 613,786.40	$3,577,827,135	$ 379.00	$ -	$ 56,378.00	$ 488,763.78	$19,243,943.00	$(1,340,543.00)	$ 18,448,541.78	$18,448,920.78	$ -	$ 45.80	$19,062,752.98	100%
12-Oct-15	ok per dor	0.00													
		see Kim for these figures (state preprinted)													

PRELIMINARY ONLY - SUBJECT TO CHANGES

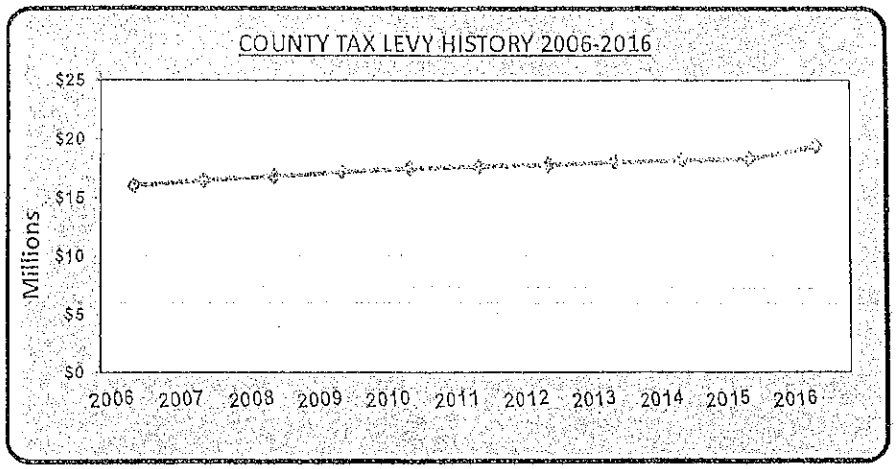
OCONTO CO FINANCE DEPT

10/07/2015 12:10 PM

CHARTS & GRAPHS

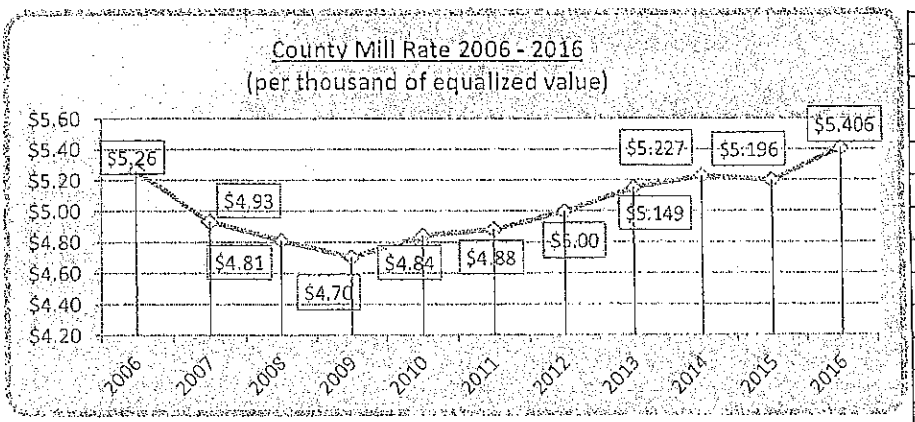
- COUNTY TAX LEVIES, MILL RATES AND EQUALIZED VALUES 2006 - 2016
- HIGHWAY TRANSPORTATION AIDS AND STATE SHARED REVENUES 2005-2016
- 2016 REVENUE SOURCES AND EXPENDITURE FUNCTIONS & CATAGORIES
- PERSONNEL COSTS (2014 ACTUAL DATA)
- GENERAL FUND BALANCES 2003 - 2014

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



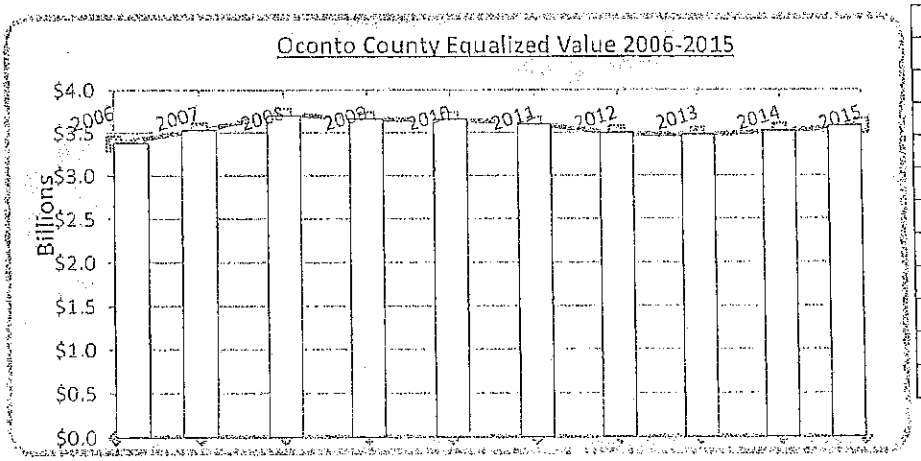
Year	Levy	% Change
2006	$16,003,969	
2007	$16,468,084	2.9%
2008	$16,797,446	2.0%
2009	$17,172,457	2.2%
2010	$17,491,115	1.9%
2011	$17,633,343	0.8%
2012	$17,790,125	0.9%
2013	$17,987,812	1.1%
2014	$18,168,492	1.0%
2015	$18,277,171	0.6%
2016	$19,343,379	5.8%

The annual county tax levy is developed through the county's budget process. It culmulates with the County Board approving the next years' budget and county tax levy in October.



Year	Rate	% Change
2006	$5.26	
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	$5.00	2.4%
2013	$5.149	3.1%
2014	$5.227	1.5%
2015	$5.196	-0.6%
2016	$5.406	4.0%

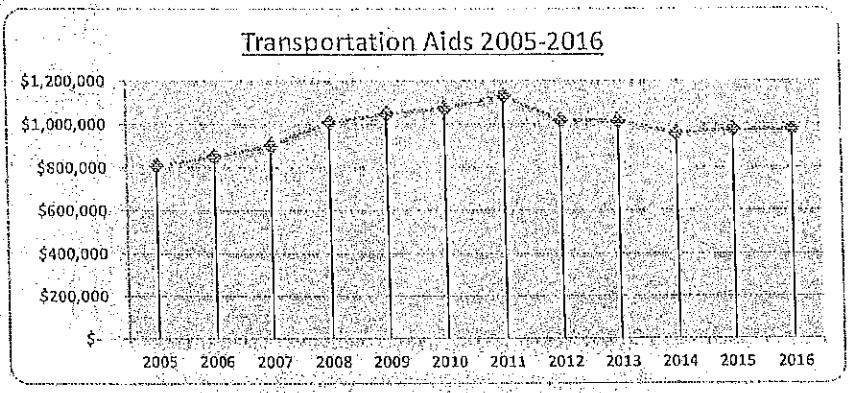
The county mill rate is used in the apportionment of the county tax levy to the local districts of the county for collection on the property tax bills. The mill rate is determined by dividing the county tax levy by the equalized value of the county (less TID).

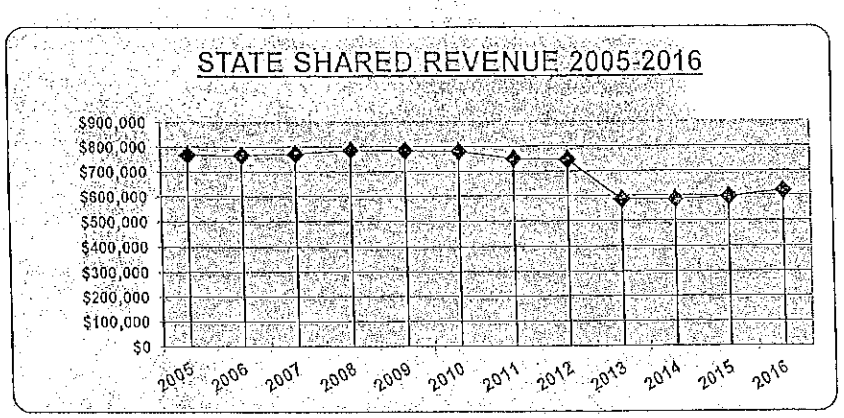


Year	Value	% Change
2006	$ 3,377,804,700	
2007	$ 3,528,606,900	4.5%
2008	$ 3,697,931,500	4.8%
2009	$ 3,656,668,300	-1.1%
2010	$ 3,652,522,200	-0.1%
2011	$ 3,599,182,300	-1.5%
2012	$ 3,493,534,335	-2.9%
2013	$ 3,475,836,735	-0.5%
2014	$ 3,517,544,335	1.2%
2015	$ 3,577,827,135	1.7%

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.

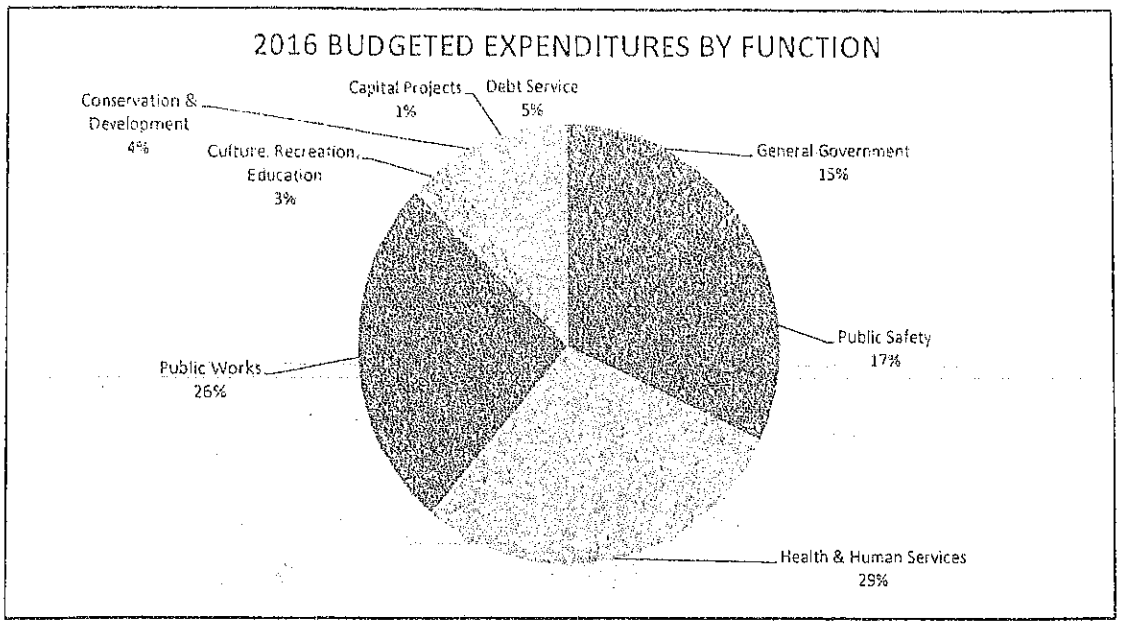
WIDOT HIGHWAY TRANSPORTATION AIDS &
WIDOR STATE SHARED REVENUE

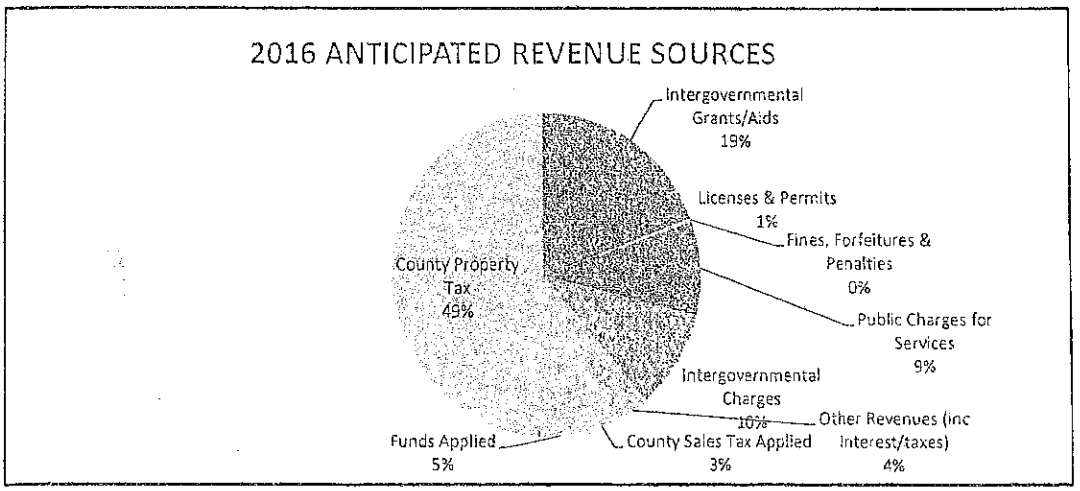


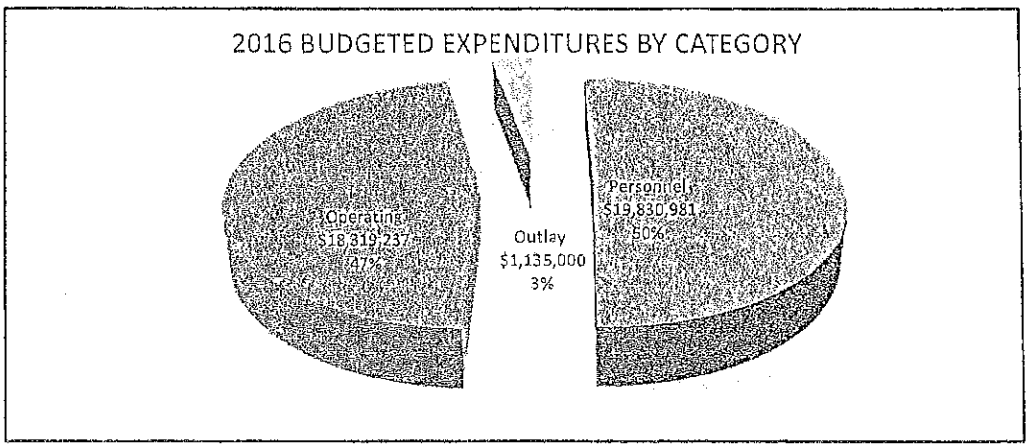


As can be seen in the above charts, State Transportation Aids for highway have increased every year until 2012, while State Shared Revenue has decreased since 2002 and has remained basically the same since 2004 until 2012, when it was subsantially reduced in the Governor's budget

Shared Revenue			Transportation Aids		
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
2016	$	616,975	2016	$	975,762

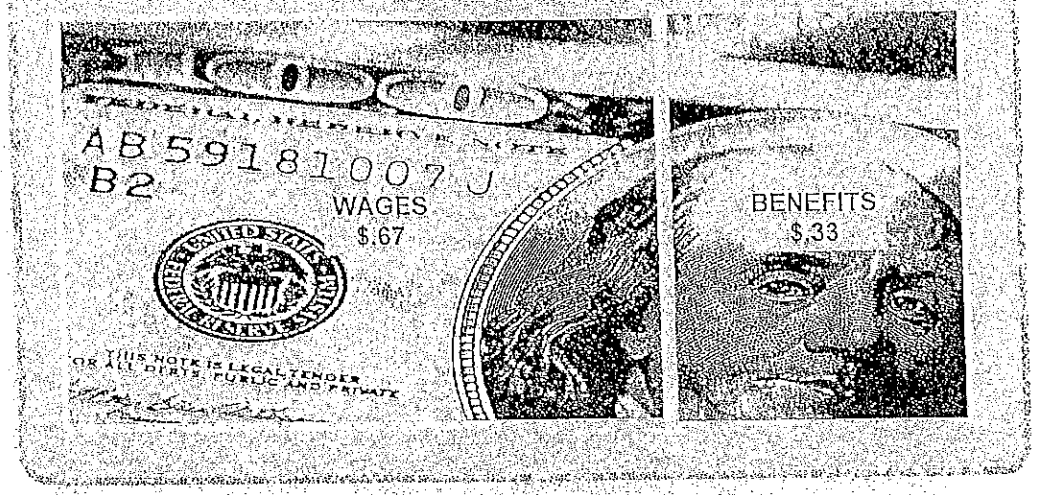




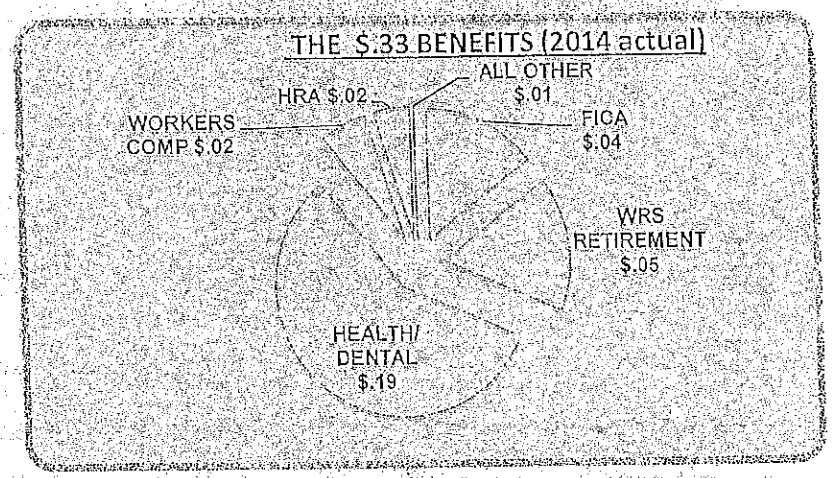


2016 BUDGETED EXPENDITURES BY CATAGORY					
	PERSONNEL	OPERATING	OUTLAY	TOTAL	TOTAL %
Human Services	$ 4,897,870	$ 5,837,473	$ -	$ 10,735,343	27.3%
Highway	4,201,970	4,523,690	650,000	9,375,660	23.9%
Sheriff	5,420,420	1,247,211	170,000	6,837,631	17.4%
All Other	5,310,721	6,710,86[illegible]	315,000	12,336,584	31.4%
TOTAL	$ 19,830,981	$ 18,319,2[illegible]	1,135,000	$ 39,285,218	100.0%

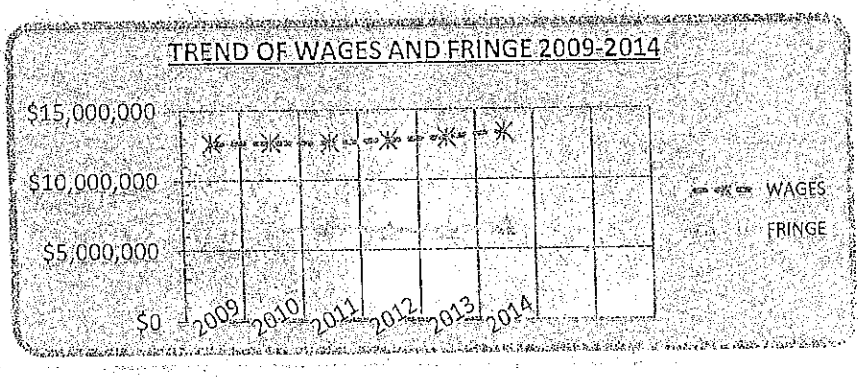
THE PERSONNEL COSTS DOLLAR (2014 actual)



THE $.33 BENEFITS (2014 actual)



TREND OF WAGES AND FRINGE 2009-2014

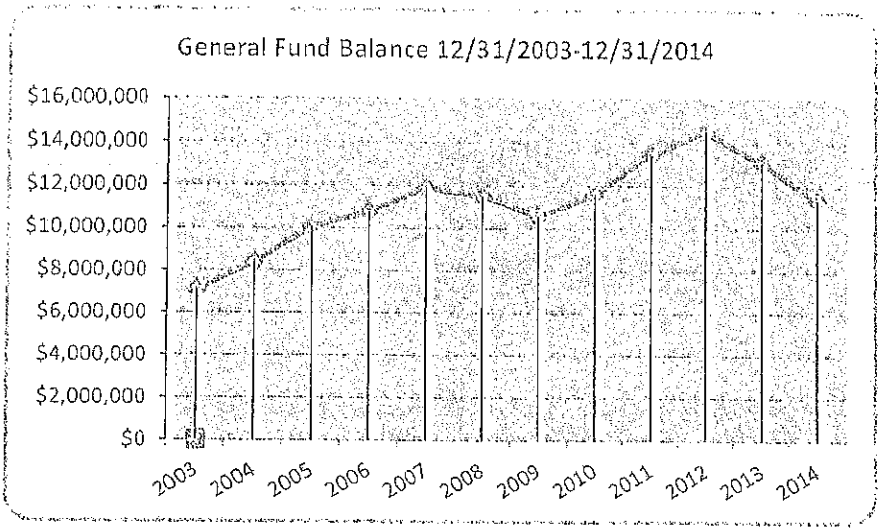


	2009	2010	2011	2012	2013	2014
Wages	12,631,407	12,665,684	12,667,188	12,808,308	13,009,046	13,385,866
Benefits	6,244,687	6,366,958	6,700,390	6,331,361	6,416,671	6,639,091
Total	18,876,094	19,032,642	19,367,578	19,139,669	19,425,717	20,024,958
	266	263	260	261	271	272

# of employees paid at year end payroll

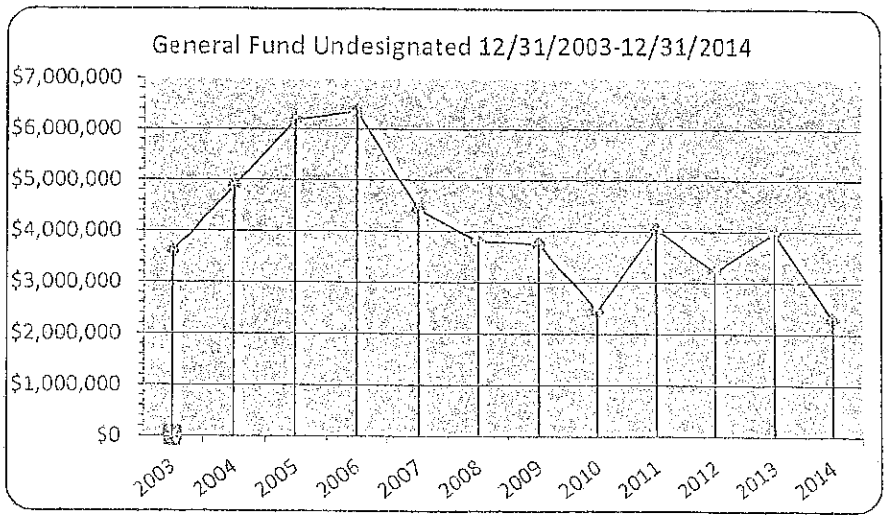
Data taken from last payroll of the year.

A VIEW OF GENERAL FUND BALANCES
FOR THE YEARS 2003 - 2014



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
2014	$	11,361,891

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 2013 and 2014.



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	$	2,299,176

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

COUNTY OF OCONTO

2016 BUDGET

SECTION B

BUDGET SUMMARY

BUDGET REVIEW SUMMARY

BUDGET SUMMARY CATAGORY GUIDE

2016 BUDGET SUMMARY PRESENTATION

COUNTY OF OCONTO
2016 BUDGET REVIEW SUMMARY WORKSHEET
NET COSTS FOR TAX LEVY

		BOARD ADOPTED 2014	BOARD ADOPTED 2015	Dept/Agency PROPOSED BUDGET 2016	Difference 2015-2016	Finance Committee Recommend	COUNTY TAX LEVY 2016	2016 Subject to TAX LIMIT LEVY	2016 "SPECIAL PURPOSE" LEVY	COUNTY TAX LEVY 2016
FRIDAY, SEPT 25, 2015										
X	AIRPORT	25,431	25,431	25,431	0	25,431	25,431	25,431		25,431
X	MEDICAL EXAMINER	94,730	94,717	98,550	3,833	98,550	98,550	98,550		98,550
X	CHILD SUPPORT	201,546	201,348	164,572	(36,776)	164,572	164,572	164,572		164,572
X	CORPORATION COUNSEL	149,137	150,554	146,523	(4,031)	146,523	146,523	146,523		146,523
X	DISTRICT ATTORNEY/VICTIM/WITNESS	217,535	211,360	202,825	(8,535)	202,825	202,825	202,825		202,825
X	COURTS	438,261	453,705	440,425	(13,280)	470,425	470,425	470,425		470,425
X	EMERGENCY GOVERNMENT	24,474	22,455	23,588	333	23,588	23,588	23,588		23,588
X	(Overlay)	0	30,000	0	(30,000)	0	0	0		0
X	SHERIFF	6,200,565	6,400,338	6,294,129	(106,209)	6,294,129	6,294,129	6,294,129		6,294,129
MONDAY, SEPT 28, 2015										
	LANDWATER RESOURCES									
X	LWR ADMINISTRATIVE SUPPORT	19,160	19,610	19,080	(530)	19,080	19,080	19,080		19,080
X	FORESTRY, PARKS, RECREATION	13,269	(21,356)	(45,518)	(24,162)	(45,518)	(45,518)	(45,518)		(45,518)
X	ZONING	296,356	305,269	299,126	(6,143)	299,126	299,126	299,126		299,126
X	RECYCLING	0	0	0	0	0	-	0		0
	MAR-OCO	0	0	0	0	0		0		0
X	LAND CONSERVATION	195,155	194,674	187,787	(6,887)	187,787	187,787	187,787		187,787
X	LAND INFORMATION (Surveyor)	316,537	335,079	325,638	(9,441)	325,638	325,638	325,638		325,638
X	LAND RECORDS	0	0	0	0	0	-	0		0
X	HUMAN SERVICES	5,500,000	5,000,000	4,185,000	(815,000)	4,185,000	4,185,000	4,185,000		4,185,000
X	COMMISSION ON AGING	36,007	36,007	34,401	(1,606)	34,401	34,401	34,401		34,401
X	YOUTH FAIR	10,400	10,400	10,000	(400)	10,000	10,000	10,000		10,000
X	EXTENSION/EDUCATION	285,083	285,163	279,055	(6,115)	279,055	279,055	279,055		279,055
X	HISTORICAL SOCIETY	10,000	10,000	10,000	0	10,000	10,000	10,000		10,000
X	SENIOR CITIZENS CENTER	3,275	3,275	3,275	0	3,275	3,275	3,275		3,275
X	COUNTY LIBRARIES	377,744	381,538	383,821	2,283	383,821	383,821		383,821	383,821
X	County Library Board & Other	121,529	102,835	104,944	2,109	104,944	104,944		104,944	104,944
TUESDAY, SEPT 29, 2015										
X	COURTHOUSE MAIN	720,434	726,948	737,430	10,482	737,430	737,430	737,430		737,430
X	CCEDC:									
X	Economic Development	122,532	122,532	120,081	(2,451)	120,081	120,081	120,081		120,081
X	Tourism	154,460	154,460	151,400	(3,060)	151,400	151,400	151,400		151,400
X	HIGHWAY	3,402,853	3,399,681	3,040,000	(359,681)	3,040,000	3,040,000	3,040,000		3,040,000
X	Highway Local Bridge Aid	74,256	65,810	56,378	(9,432)	56,378	56,378		56,378	56,378
X	VETERANS SERVICE OFFICER	125,501	127,885	125,342	(2,543)	125,342	125,342	125,342		125,342
X	REGISTER OF DEEDS	(60,877)	(39,529)	(40,555)	(1,026)	(40,555)	(40,555)	(40,555)		(40,555)
X	COUNTY TREASURER	122,373	114,044	85,688	(28,356)	99,688	99,688	99,688		99,688
X	Delinquent Taxes	(300,000)	(750,500)	(750,500)	0	(750,500)	(750,500)	(750,500)		(750,500)
X	Interest On Investments	(140,000)	(140,000)	(140,000)	0	(140,000)	(140,000)	(140,000)		(140,000)
X	COUNTY CLERK	202,268	192,057	186,844	(5,213)	186,844	186,844	186,844		186,844
X	Elections	63,650	20,030	66,417	66,387	66,417	66,417	66,417		66,417
X	COUNTY BOARD	180,694	164,784	139,855	(24,929)	169,855	169,855	169,855		169,855
X	TECHNOLOGY SERVICES	632,951	660,672	639,120	(21,552)	639,120	639,120	639,120		639,120
X	ADMIN CO-ORD/NEGOTIATIONS	168,694	194,417	215,600	21,183	215,600	215,600	215,600		215,600
X	INSURANCE/SAFETY/RISK MGT	243,573	243,573	238,756	45,183	438,756	438,756	438,756		438,756
X	FINANCE	250,995	255,145	237,514	(17,631)	237,514	237,514	237,514		237,514
X	BAY LAKE REGIONAL PLANNING	17,727	18,643	20,036	1,393	20,036	20,036	20,036		20,036
WEDNESDAY, SEPT 30, 2015										
	subtotal	19,582,027	19,774,997	18,333,628	(1,391,069)	18,575,428	18,575,428			
	OTHER:									
X	State Apportionment Special Charge	431	825	379	(446)	379	379	379		379
X	S/A-State Shared Revenue	(595,437)	(619,719)	(616,975)	2,744	(616,975)	(616,975)	(616,975)		(616,975)
e	S/A-Business Computer Exemption	(8,000)	(8,000)	(8,000)	0	(8,000)	(8,000)	(8,000)		(8,000)
X	Other	0	0		0		-	0		0
		18,958,991	19,146,103	17,708,032	(1,388,771)	17,850,832	17,850,832	17,405,669	545,143	17,950,832
	CONTINGENCY	500,000	250,000	498,090	498,090	498,090	498,090	498,090		498,090
	SUBTOTAL	19,458,991	19,396,103	18,448,922	(949,131)	18,448,922	18,448,922	17,903,779	545,143	18,448,922
	FUNDS APPLIED:						0			
o	Fund Transfer - HHS	0	(250,000)				-	0		0
	Fund Transfer - HWY	(530,400)	(750,000)		750,000		-	0		0
	General Fund Applied	(760,092)	(120,932)		120,932		-	0		0
		(1,290,499)	(1,120,932)	0	870,932	0	0		0	0
		18,168,492	18,277,171	18,448,922	(78,249)	18,448,922	18,448,922	17,903,779	545,143	18,448,922
	Capital Projects:									
	Risk Management		200,000.00				-	0		0
X	Property Maintenance	180,000	275,000	180,000	(125,000)	0	-	0		0
X	Technology Services	160,000	165,000	150,000	(5,000)	160,000	160,000	160,000		160,000
X	Sheriff New Vehicles	160,000	170,000	170,000	0	170,000	170,000	170,000		170,000
o	Sheriff-Communications project	205,000	0		0		-	0		0
X	Forestry	150,000	160,000	155,000	(5,000)	155,000	155,000	155,000		155,000
o	LWR-Land Information	45,000	0		0		-	0		0
X	Emergency management	0	30,000		(30,000)		-	0		0
	Subtotal of Capital	910,000	1,200,000	655,000	(165,000)	485,000	485,000	485,000		485,000
	County Sales Tax Applied For Capital	(910,000)	(1,001,000)	(655,000)	165,000	(485,000)	(485,000)	(485,000)		(485,000)
	Debt Service					655,543	655,543	655,543		
	County Sales Tax Applied for Debt					(655,543)	(655,543)	(655,543)		
	TOTAL COUNTY SALES TAX APPLIED						-	0		
X	Net Capital cost	0	0	0	0		0	0	0	0
	General Obligation Debt									
	Debt Service			971,250	971,250	894,457	894,457		894,457	894,457
	PROPERTY TAX FOR DEBT SVS					(894,457)				0
				(971,250)	(971,250)					
	TOTAL	18,168,492	18,277,171	18,448,922	(78,249)	17,893,379	18,343,379	17,903,779	1,439,600	18,343,379
X	Maximum Tax Levy Allowable (DOR preprinted levy limit form)					Maximum allowable >>		17,903,779		
	Total Over (Under) Tax Levy Limit							-		
	County Equalized Value (less TID)	3,478,838,735	3,517,544,335	3,577,627,135		3,577,627,135	3,577,627,135	3,577,627,135	3,577,627,135	3,577,627,135
	MILL RATE-Actual	$5.2221	$5.1961	$ 5.15646		$ 4.91734	$ 5.10645	$5.0041 <- maximum		
								5.0041	$0.152	$5.156
								Bridge & Library	$0.152	
								Debt Levy	$0.2501	
								Total Levy		$5.406
								$5.195	$0.210	$5.406
									FY MILL RATE	
									MILL RATE INCR	$0.210
									% Change	4.04%
	STATE FORESTRY MILL TAX	$ 599,157	$ 603,380	613,788.60	10,408	613,788	$ 613,788			

$ 17,726,163	2015 Actual Levy per DOR	
177,616	0.010020 per DOR	
	DOR allowable carry-over	
$ 17,903,779	2015 Allowable Levy per DOR 08/31/15	

S:\FIN\BUDGET\BUDGET REVIEW SUMMARY FOR FIN COMM-TTEE.XLS

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

A-G/O PROMISSORY NOTES

9-INTRAFUND TRANSFERS

10-APPLIED GENERAL FUND

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

OCONTO COUNTY WISCONSIN

2016 BUDGET SUMMARY

Line item Detail Page	ACCOUNT TITLE	2015 NET BUDGET LEVY	2016 PROPOSED EXPENDITURES	2016 ANTICIPATED (REVENUES)	2016 (TRANSFERS/ FUNDS APPLIED)	2016 BUDGET LEVY	Change from 2015 to 2016
1 GENERAL GOVERNMENT **********							
LEGISLATIVE:							
3	County Board	194,794	169,855	-	-	169,855	(24,939)
1A	TOTAL LEGISLATIVE	$ 194,794	$ 169,855	$ -	$ -	$ 169,855	$ (24,939)
JUDICIAL:							
4-9	Courts:						
	Clerk of Courts	538,498	535,966			535,966	(2,532)
	Circuit Court Branch I&II	150,385	149,271			149,271	(1,114)
	(State Aid-Courts)	(158,419)		(175,073)		(175,073)	(16,654)
	(County Ordinance Forfeitures)	(95,000)		(70,000)		(70,000)	25,000
	(County Share of State Fines)	(90,000)		(80,000)		(80,000)	10,000
	(Court Fees and Costs)	(180,000)		(180,000)		(180,000)	0
	(Charges to Departments-Child Support Agency)	(28,149)		(28,003)		(28,003)	146
	Register in Probate	156,338	154,219			154,219	(2,119)
	(Register in Probate Fees)	(16,000)		(12,000)		(12,000)	4,000
	Family Court Commissioner	152,588	152,352	(400)		151,952	(636)
	Law Library	3,500	3,500			3,500	0
	Family Mediation	21,964	28,193	(7,600)	-	20,593	(1,371)
	Net Courts	455,705	1,023,501	(553,076)	-	470,425	14,720
12	Medical Examiner	94,717	98,550	-	-	98,550	3,833
1B	TOTAL JUDICIAL	$ 550,422	$ 1,122,051	$ (553,076)	$ -	$ 568,975	$ 18,553
LEGAL:							
10-11	District Attorney (Fees)	182,847	181,632	(5,842)		175,790	(7,057)
	Victim/Witness Program (State aid)	28,513	60,078	(33,043)	-	27,035	(1,478)
	Net District Attorney	211,360	241,710	(38,885)	-	202,825	(8,535)
19	Corporation Counsel (Charges to CSA)	150,554	162,470	(15,947)	-	146,523	(4,031)
1C	TOTAL LEGAL	$ 361,914	$ 404,180	$ (54,832)	$ -	$ 349,348	$ (12,566)

OCONTO COUNTY WISCONSIN

2016 BUDGET SUMMARY

	Line Item Detail Page	ACCOUNT TITLE	2015 NET BUDGET LEVY	2016 PROPOSED EXPENDITURES	2016 ANTICIPATED (REVENUES)	2016 (TRANSFERS/ FUNDS APPLIED)	2016 BUDGET LEVY	Change from 2015 to 2016
	GENERAL ADMINISTRATION:							
	20	Administrative Coordinator	191,917	213,100			213,100	21,183
	20	Background Checks	2,500	2,500			2,500	0
	13	County Clerk (Licenses & fees)	192,057	189,594	(2,750)		186,844	(5,213)
	14	Elections (Charges for supplies)	20,030	107,417	(21,000)		86,417	66,387
	24-25	Technology Services (Charges to Depts & Fees)	660,672	688,120	(49,000)		639,120	(21,552)
	1	State Special Charge (ss.70.63)	825.00	379			379	(446)
		Various Revenues:						
	1	(State Shared Revenue)	(619,719)		(616,975)		(616,975)	2,744
	1	(State Aid-Exempted Business Computers)	(8,000)		(8,000)		(8,000)	0
	1	(Indirect Cost Reimbursements - General & Other)	0				0	0
	1	(Interest On Investments)	(140,000)	-	(140,000)	-	(140,000)	-
1D		TOTAL GENERAL ADMINISTRATION	$ 300,282	$ 1,201,110	$ (837,725)	$ -	$ 363,385	$ 63,103
	FINANCIAL ADMINISTRATION:							
	34-35	Finance:						
		Finance Department	215,720	197,654	(120)		197,534	(18,186)
		Independent Auditing	50,105	50,860			50,860	755
		Cost Allocation Plan	6,410	6,410			6,410	0
		(Audit / Accounting Charges to Departments)	(17,090)	(17,290)	-	-	(17,290)	(200)
		Net Finance	255,145	237,634	(120)	-	237,514	(17,631)
	15-16	Treasury:						
		County Treasurer	182,544	173,288			173,288	(9,256)
		Uncollectable Personal Property Tax Pmts	10,000	20,000			20,000	10,000
		(Payments In Lieu of Taxes)	(31,000)		(31,000)		(31,000)	0
		(Forest Crop Taxes)	(100)		(100)		(100)	0
		(Managed Forest Land Taxes)	(22,000)		(22,000)		(22,000)	0
		(Ag Use Value Penalties)	(2,000)		(2,000)		(2,000)	0
		(State Aid-Forest Crop & MFL)	(23,000)		(23,000)		(23,000)	0
		(Interest on Delinquent Property Taxes)	(790,500)		(790,500)		(790,500)	0
		(Dept Chgs Tax Deed Administration)			(15,000)		(15,000)	(15,000)
		(Miscellaneous Sales-Treasurer)	(400)	-	(500)	-	(500)	(100)
		Net Treasury	(676,456)	193,288	(884,100)	-	(690,812)	(14,356)
		Assessment of Property:						
	37-40	Property Tax Listing (Sale of R/E Listings)	176,165	181,335	(5,950)		175,385	(780)
		Tax Deed Expense (Sale of tax deeds)	(47,300)	19,800	(70,720)		(50,920)	(3,620)
		Assessor of Incomes	400	300	-	-	300	(100)
		Net Assessment of Property	129,265	201,435	(76,670)	-	124,765	(4,500)
1E		TOTAL FINANCIAL ADMINISTRATION	$ (292,046)	$ 632,357	$ (960,890)	$ -	$ (328,533)	$ (36,487)

OCONTO COUNTY WISCONSIN

2016 BUDGET SUMMARY

Line item Detail Page	ACCOUNT TITLE	2015 NET BUDGET LEVY	2016 PROPOSED EXPENDITURES	2016 ANTICIPATED (REVENUES)	2016 (TRANSFERS/ FUNDS APPLIED)	2016 BUDGET LEVY	Change from 2015 to 2016
	GENERAL BUILDINGS AND PLANT:						
30-31	Courthouse Property and Building Maintenance	726,548	737,430	-	-	737,430	10,882
1F	TOTAL GENERAL BLDGS AND PLANT	$ 726,548	$ 737,430	$ -	$ -	$ 737,430	$ 10,882
	PROPERTY RECORDS AND CONTROL:						
19	Register of Deeds	230,471	231,445			231,445	974
	(Register of Deeds Fees)	(200,000)		(202,000)		(202,000)	(2,000)
	(Real Estate Transfer Fees-County Share)	(70,000)	-	(70,000)	-	(70,000)	-
	Net Register of Deeds	(39,529)	231,445	(272,000)	-	(40,555)	(1,026)
41-42	Land Records Modernization Program	98,725	111,644			111,644	12,919
	(State Aid-Land Records)	(8,000)		(33,944)		(33,944)	(25,944)
	(Land Records Fees)	(55,000)		(50,000)		(50,000)	5,000
	(SOLO Fees)	(9,000)		(9,000)		(9,000)	0
	(Land Records Sale of GIS Maps)	(1,000)		(1,000)		(1,000)	0
	(Public Access Fees and Other)	(25,725)	-	(17,700)		(17,700)	8,025
	Net Land Records Modernization Program	-	111,644	(111,644)	-	-	-
37-40	Land Information System-Surveyor (Charges)	179,031	200,972	(26,700)		174,272	(4,759)
	Plat Books	0	5,200	(5,200)		0	0
	Physical Address Program (Fees)	26,776	31,951	(5,350)	-	26,601	(175)
	Net Surveyor	205,807	238,123	(37,250)	-	200,873	(4,934)
1G	TOTAL PROPERTY RECORDS AND CONTROL	$ 166,278	$ 581,212	$ (420,894)	$ -	$ 160,318	$ (5,960)
	INSURANCES, RISK MANAGEMENT AND OTHER:						
32-33	Insurance - Property, Liability, Worker's Comp...	810,400	797,400			797,400	(13,000)
	(Insurance Charges To Departments)	(670,000)	(658,700)			(658,700)	11,300
	(Insurance Dividends and Recoveries)	(48,516)		(52,000)		(52,000)	(3,484)
	Safety/Risk Management	34,764	34,681			34,681	(83)
	Unemployment Comp.	5,000	5,000			5,000	0
	Retirement payouts	100,000	300,000			300,000	200,000
	Section 125 & HRA Administration	11,925	14,750	(2,375)	-	12,375	450
	Net Insurances and Risk Management	243,573	493,131	(54,375)	-	438,756	195,183
	Other:						
1	Reserved for Contingencies	250,000	498,090	-	-	498,090	248,090
1H	TOTAL INSURANCES, RISK MANAGEMENT AND OTHER	$ 493,573	$ 991,221	$ (54,375)	$ -	$ 936,846	$ 443,273
	TOTAL GENERAL GOVERNMENT	$ 2,501,765	$ 5,839,416	$ (2,881,792)	$ -	$ 2,957,624	$ 455,859

OCONTO COUNTY WISCONSIN

2016 BUDGET SUMMARY

Line item Detail Page	ACCOUNT TITLE	2015 NET BUDGET LEVY	2016 PROPOSED EXPENDITURES	2016 ANTICIPATED (REVENUES)	2016 (TRANSFERS/ FUNDS APPLIED)	2016 BUDGET LEVY	Change from 2015 to 2016
2 - PUBLIC SAFETY**********							
LAW ENFORCEMENT:							
57--67	Sheriff	3,122,683	3,044,255			3,044,255	(78,428)
	Recreation Enforcement (Collections,charges, state aids)	70,992	137,698	(66,900)		70,798	(194)
	Tribal Enforcement Program (State reimbursed)	-	24,000	(24,000)		-	0
	Highway Safety Projects (State reimbursed)	-				0	0
	(State Aid-Police Training)	(6,700)		(7,200)		(7,200)	(500)
	(Other State Aids-DOC Sanctions)	(45,000)		(45,000)		(45,000)	0
	(Sheriff Fees and Charges)	(57,100)		(47,600)		(47,600)	9,500
	(Charges Local Gov't Spillman)			(1,002)		(1,002)	
	(Federal Park Patrol Reimbursement)	-	7,000	(7,000)		0	0
	(Sale of Squad Cars)	(22,000)		(22,000)		(22,000)	0
	Highway Safety Commission	900	900		-	900	-
	Net Sheriff	3,063,775	3,213,853	(220,702)	-	2,993,151	(69,622)
64	Dispatch-Radio and Communications	911,423	916,395			916,395	4,972
	(Microwave Rental - Charge to Highway Dept.)	(2,400)		(2,400)	-	(2,400)	-
	Net Dispatch	909,023	916,395	(2,400)	-	913,995	4,972
65-66	County Jail	2,566,190	2,537,383			2,537,383	(28,807)
	(Board of Prisoners-Huber Revenue)	(30,000)		(33,000)		(33,000)	(3,000)
	(Board of Prisoners-Probation Hold)	(41,400)		(36,400)		(36,400)	5,000
	(Board of Prisoners Other Charges)	(57,250)		(72,000)		(72,000)	(14,750)
	(Inmate Telephone Commission)	(5,000)		(6,000)	-	(6,000)	(1,000)
	Net County Jail	2,432,540	2,537,383	(147,400)	-	2,389,983	(42,557)
	Juvenile Detention Center	0				0	0
	(Juvenile Detention - Housing Charges	(5,000)		(3,000)		(3,000)	2,000
	(Juvenile Detention - Charges To Other Counties)	-		-	-	-	-
	Net Juvenile Detention Center	(5,000)	-	(3,000)	-	(3,000)	2,000
2A	TOTAL LAW ENFORCEMENT	$ 6,400,338	$ 6,667,631	$ (373,502)	$ -	$ 6,294,129	$ (106,209)
EMERGENCY GOVERNMENT:							
68-69	Emergency Management (State Aid))	41,165	56,005	(43,259)		12,746	(28,419)
	EPCRA (SARA) Program (State Aid)	10,260	21,467	(12,255)		9,212	(1,048)
	Homeland Security	0	0	-		0	0
	EMS Council	1,000	1,000		-	1,000	-
2B	TOTAL EMERGENCY GOVERNMENT	$ 52,425	$ 78,472	$ (55,514)	$ -	$ 22,958 #	$ (29,467)
TOTAL PUBLIC SAFETY		$ 6,452,763	$ 6,746,103	$ (429,016)	$ -	$ 6,317,087	$ (134,674)

OCONTO COUNTY WISCONSIN

2016 BUDGET SUMMARY

Line item Detail Page	ACCOUNT TITLE	2015 NET BUDGET LEVY	2016 PROPOSED EXPENDITURES	2016 ANTICIPATED (REVENUES)	2016 (TRANSFERS/ FUNDS APPLIED)	2016 BUDGET LEVY		Change from 2015 to 2016
3 - HEALTH/HUMAN SERVICES**********								
VETERANS:								
22-23	Veterans Service Office (State Aid)	122,665	130,082	(10,000)		120,082		(2,583)
	Veterans Relief	3,700	3,700			3,700		0
	Care of Veterans Graves	1,560	1,560		-	1,560		-
3A	Total Veterans Service Office	$ 127,925	$ 135,342	$ (10,000)	$ -	$ 125,342	#	$ (2,583)
AGING:								
21	Commission on Aging (State transportation grant)	36,007	132,466	(98,065)		34,401		(1,606)
2	Oconto Falls Area Senior Citizen Center	3,275	3,275		-	3,275		-
3B	Total Aging	$ 39,282	$ 135,741	$ (98,065)	$ -	$ 37,676	#	$ (1,606)
HUMAN SERVICES AGENCY:								
83-87	Administrative Support Division	717,716	730,794					
	(Division Revenues)	(9,478,753)		(2,762,327)		(2,031,533)		6,729,504
88-96	Economic Support Division	1,204,294	1,083,679					
	(Division Revenues)	(1,050,108)		(888,493)		195,186		41,000
97-105	Public Health Division	1,084,595	967,835					
	(Division Revenues)	(323,980)		(287,665)		680,170		(80,445)
106-114	Family Services Division	2,140,491	1,961,562					
	(Division Revenues)	(123,199)		(98,036)		1,863,526		(153,766)
115-122	Vocational Service Division	853,749	1,953,396					
	(Division Revenues)	(454,784)		(1,650,431)		302,965		(96,000)
123-140	Community/Long-Term Support Division	11,715,357	4,038,077					
	(Division Revenues)	(871,811)		(369,637)		3,668,440		(7,175,106)
	(Fund Balance Applied)	(413,567)			(493,754)	(493,754)		(80,187)
3C	Total Human Services Agency	$ 5,000,000	$ 10,735,343	$ (6,056,589)	$ (493,754)	$ 4,185,000	#	$ (815,000)
CHILD SUPPORT:								
17	Child Support Agency	448,946	412,670			412,670		(36,276)
	(State Aid-Child Support Program)	(244,498)		(244,998)		(244,998)		(500)
	(Child Support Fees)	(3,100)		(3,100)	-	(3,100)		-
3D	Total Child Support	$ 201,348	$ 412,670	$ (248,098)	$ -	$ 164,572	#	$ (36,776)
TOTAL HEALTH/HUMAN SERVICES		$ 5,368,555	$ 11,419,096	$ (6,412,752)	$ (493,754)	$ 4,512,590		$ (855,965)

OCONTO COUNTY WISCONSIN

2016 BUDGET SUMMARY

Line Item Detail Page	ACCOUNT TITLE	2015 NET BUDGET LEVY	2016 PROPOSED EXPENDITURES	2016 ANTICIPATED (REVENUES)	2016 (TRANSFERS/ FUNDS APPLIED)	2016 BUDGET LEVY	Change from 2015 to 2016
4 - PUBLIC WORKS**********							
Highway Road and Bridge Fund:							
70	Highway Administration	435,184	459,090			459,090	23,906
	CTHS General Maintenance	1,476,988	1,481,112			1,481,112	4,124
	CTHS Snow & Ice Removal	916,748	759,786			759,786	(156,962)
	Hot Mix Maintenance	1,500,000	1,250,000			1,250,000	(250,000)
	Shouldering - Gravel Maintenance	115,785	63,275			63,275	(52,510)
	FAS Construction (State/federal cost sharing)	30,000	-			-	(30,000)
	FAS Construction-County Cost	-				0	0
	CHIP Program (State cost sharing)	170,000	873,328	(436,522)		436,806	266,806
	Local Safe Bridge Program (State cost sharing)	70,800	122,200	(23,580)		98,620	27,820
	State Transportation Aids	(975,762)		(975,762)		(975,762)	0
	State-LRIP Administration	(6,414)		(6,414)		(6,414)	0
	Highway Funds Applied	(333,648)			(526,513)	(526,513)	(192,865)
	subtotal (highway tax levy)	3,399,681	5,008,791	(1,442,278)	(526,513)	3,040,000	(359,681)
	Local Bridge Aid Program (bridge aid tax levy)	65,810	56,378			56,378	(9,432)
71-82	**Highway Internal Service Fund:**						
	Acquisition of Capital Assets (Hwy fund balance applied)	-	650,000		(650,000)	-	0
	STHS Maint & Winter Snow and Ice (State Reimburse)	-	1,635,800	(1,635,800)		-	0
	Local Department Work (County Depts Reimb)	-	167,178	(167,178)		-	0
	Local Governments Hwy Work (Local Dists Reimburse)	-	1,857,513	(1,857,513)		-	-
4A	**Total Highway Transportation**	$ 3,465,491	$ 9,375,660	$ (5,102,769)	$ (1,176,513)	$ 3,096,378 #	$ (369,113)
Other Transportation:							
4B 2	Airports	$ 25,431	$ 25,431	$ -	$ -	$ 25,431 #	$ -
Sanitation:							
47	Private Sewage System Regulation	186,929	184,842			184,842	(2,087)
	(Private Sewage System Permits)	(75,000)		(75,000)		(75,000)	0
	(Wisconsin Fund Application Fees)	(1,000)		(1,000)		(1,000)	0
	Salvage Yard Cleanup	500	500		-	500	-
4C	**Total Sanitation**	$ 111,429	$ 185,342	$ (76,000)	$ -	$ 109,342	$ (2,087)
RECYCLING:							
50-52	Recycling Program Expenditures	674,039	670,858			670,858	(3,181)
	Recycling Outlay	0	0			0	0
	(State Grant-Recycling)	(207,700)		(174,000)		(174,000)	33,700
	(Other Recycling Revenues)	(38,100)		(45,100)		(45,100)	(7,000)
	(Sale of Recyclables)	(255,150)		(199,050)		(199,050)	56,100
	(Recycling Fund Balance Applied)	(173,089)			(252,708)	(252,708)	(79,619)
4D	**Total Recycling**	$ -	$ 670,858	$ (418,150)	$ (252,708)	$ - #	$ -
	TOTAL PUBLIC WORKS	$ 3,602,351	$ 10,257,291	$ (5,596,919)	$ (1,429,221)	$ 3,231,151	$ (371,200)

OCONTO COUNTY WISCONSIN 2016 BUDGET SUMMARY

Line item Detail Page	ACCOUNT TITLE	2015 NET BUDGET LEVY	2016 PROPOSED EXPENDITURES	2016 ANTICIPATED (REVENUES)	2016 (TRANSFERS/ FUNDS APPLIED)	2016 BUDGET LEVY	Change from 2015 to 2016
5 - CULTURE, RECREATION AND EDUCATION **********							
Culture:							
2	Libraries & System Payments	484,374	488,765			488,765	4,391
2	Oconto County Historical Society	10,000	10,000			10,000	0
2	Oconto County Youth Fair	10,400	10,000	-	-	10,000	(400)
5A	TOTAL CULTURE	$ 504,774	$ 508,765	$ -	$ -	$ 508,765 #	$ 3,991
Recreation:							
53-56	Snowmobile Trails (State aid reimbursed)	-	105,250	(105,250)		-	0
	ATV Trails (State aid reimbursed)	-	58,420	(58,420)		-	0
	County Parks	297,118	291,186			291,186	(5,932)
	(County Parks Fees/Permits)	(186,225)		(189,650)		(189,650)	(3,425)
	Local Park Aid Grants	-				-	0
	Boat Landing (Landing Fees)	-	36,500	(36,500)		-	0
	Shooting Range (Range Fees)	-	2,000	(2,000)	-	-	-
5B	TOTAL RECREATION	$ 110,893	$ 493,356	$ (391,820)	$ -	$ 101,536 #	$ (9,357)
Education:							
27-29	University Extension (Extension Sales/State Aid)	284,565	280,481	(1,926)		278,555	(6,010)
	Extension Homemakers	600	500		-	500	(100)
5C	TOTAL EDUCATION	$ 285,165	$ 280,981	$ (1,926)	$ -	$ 279,055 #	$ (6,110)
TOTAL CULTURE,RECREATION,EDUCATION		$ 900,832	$ 1,283,102	$ (393,746)	$ -	$ 889,356	$ (11,476)

OCONTO COUNTY WISCONSIN

2016 BUDGET SUMMARY

Line item Detail Page	ACCOUNT TITLE	2015 NET BUDGET LEVY	2016 PROPOSED EXPENDITURES	2016 ANTICIPATED (REVENUES)	2016 (TRANSFERS/ FUNDS APPLIED)	2016 BUDGET LEVY	Change from 2015 to 2016
6 -CONSERVATION AND DEVELOPMENT**********							
Conservation:							
36	LWR Administration	19,910	19,080			19,080	(830)
55-56	County Forestry	309,809	328,578	(750)		327,828	18,019
	(County Forest Timber Sales)	(428,000)		(460,000)		(460,000)	(32,000)
	Timber Sales - 10% Payments to Districts	42,800		46,000		46,000	3,200
	Timber Sales - DNR Forestry Loan Repayment	-				-	0
	(County Forest Permits)	(3,800)		(3,800)		(3,800)	0
	Forest Roads (State aid)	-	11,573	(11,573)		-	0
	(State Aid-Forestry Fund)	(54,680)	24,116	(85,318)		(61,202)	(6,522)
	(State Aid-National Forest Title III)	-	7,536	(7,536)		-	0
	State Conservation (State aid reimbursement)	-	2,600	(2,600)		-	0
	County Dams	1,620	4,120			4,120	2,500
	Wildlife Habitat Management (State aid reimbursed)	-	2,062	(2,062)		-	0
43-45	Land Conservation (State aids & permits)	194,674	417,253	(229,466)		187,787	(6,887)
	Wildlife Damage Program	-	18,449	(18,449)		-	0
	AIS Project & EPA/GLRI Project	-		-	-	-	-
6A	TOTAL CONSERVATION	$ 82,333	$ 835,367	$ (775,554)	$ -	$ 59,813 #	$ (22,520)
DEVELOPMENT:							
26	Economic Development	122,532	120,081			120,081	(2,451)
26	Tourism	154,490	151,400			151,400	(3,090)
2	Bay Lake Regional Planning Commission	18,643	20,036			20,036	1,393
48-49	Planning & Zoning/Land Use Planning	363,897	360,241			360,241	(3,656)
	Board of Adjustments	17,685	18,085			18,085	400
	(Planning/Zoning Fees & Permits)	(187,742)		(188,542)	-	(188,542)	(800)
6B	TOTAL DEVELOPMENT	$ 489,505	$ 669,843	$ (188,542)	$ -	$ 481,301 #	$ (8,204)
TOTAL CONSERVATION /DEVELOPMENT		$ 571,838	$ 1,505,210	$ (964,096)	$ -	$ 541,114	$ (30,724)

OCONTO COUNTY WISCONSIN — 2016 BUDGET SUMMARY

Line item Detail Page	ACCOUNT TITLE	2015 NET BUDGET LEVY	2016 PROPOSED EXPENDITURES	2016 ANTICIPATED (REVENUES)	2016 (TRANSFERS/ FUNDS APPLIED)	2016 BUDGET LEVY	Change from 2015 to 2016
7 - CAPITAL PROJECTS**********							
	Property & Maintenance	-	0		0	-	0
	Technology Services	-	160,000		(160,000)	-	0
	Risk Management-Safety				0		0
	Sheriff	-	170,000		(170,000)	-	0
	Medical Examiner	-			0	-	0
	LWR-Forestry & Parks	-	155,000		(155,000)	-	0
	Emergency Government	-			0	-	-
7A	**TOTAL CAPITAL PROJECTS**	$ -	$ 485,000	$ -	$ (485,000)	$ -	# $ -
8 - DEBT SERVICE**********							
$142	G/O Issue of 2015 Law Enforcement Center-interest	0	221,250			221,250	221,250
	G/O Issue of 2015 Law Enforcement Center		750,000			750,000	750,000
	G/O Issue of 2016 Law Enforcement Center	0	778,750			778,750	778,750
	(County Sales Tax Revenue)	0			(855,543)	(855,543)	(855,543)
	TOTAL DEBT SERVICE		$ 1,750,000	$ -	$ (855,543)	$ 894,457	$ 894,457
9	INTRAFUND TRANSFERS **********						
	FROM HUMAN SERVICES TO GENERAL FUND	(250,000)				0	250,000
	FROM HIGHWAY TO GENERAL FUND	(750,000)		-		-	750,000
9A	**TOTAL INTRAFUND TRANSFERS**	$ (1,000,000)	$ -	$ -	$ -	$ -	$ 1,000,000
10	APPLIED GENERAL FUND BALANCE	(120,933)				-	120,933
	GRAND TOTALS	$ 18,277,171	$ 39,285,218	$ (16,678,321)	$ (3,263,518)	$ 19,343,379	$ 172,753
		$18,277,171		NET TAX LEVY		$19,343,379	# $1,066,208
		$3,517,544,335		EQUALIZED VALUE Less TID		$3,577,827,135	
		0.00519600		COUNTY MILL RATE		0.00540646	0.0002105
		$5.196		PER $1,000 OF EQUALIZED VALUE		$5.406	$0.210

COUNTY OF OCONTO

2016 BUDGET

SECTION C

SUPPLEMENTAL INFORMATION

Budget Summary By Category

Revenue Sources By Category

Funds & Fund Cash Balances- Actual 12/31/13 & 12/31/14

Long Term Debt Schedule

County Sales Tax

Capital Improvement Plan Summary 2016-2020

Other:
- Resolution Adopting 2016 Oconto County Budget and Tax Levy
- Motion to Amend form
- Notes

OCONTO COUNTY WISCONSIN
2016 BUDGET SUMMARY BY CATAGORIES
(WITH 2015 COMPARISON)

	ADOPTED 2015	PROPOSED 2016	% OF TOTAL	$ INCREASE (DECREASE)	COST PER $1,000 OF EQUALIZED VALUE 2015	2016
BUDGET EXPENDITURES:						
General Government	$5,363,064	$5,839,416	15%	476,352	$1.52	$1.63
Public Safety	6,905,244	6,746,103	17%	(159,141)	$1.96	$1.89
Health and Human Services	18,439,418	11,419,096	29%	(7,020,322)	$5.24	$3.19
Public Works (Incl. Highway)	10,195,431	10,257,291	26%	61,860	$2.90	$2.87
Culture, Recreation and Education	1,310,074	1,283,102	3%	(26,972)	$0.37	$0.36
Conservation and Development	1,428,894	1,505,210	4%	76,316	$0.41	$0.42
Capital Projects	1,001,000	485,000	1%	(516,000)	$0.28	$0.14
Debt Service	0	1,750,000	4%	1,750,000	$0.00	$0.49
TOTAL BUDGETED EXPENDITURES	$44,643,125	$39,285,218	100%	($5,357,907)	$12.69	$10.98
ANTICIPATED REVENUES:						
Taxes (Other than Property)	$882,720	$882,720	2%	-	($0.25)	($0.25)
Intergovernmental Grants/Aids	13,734,353	7,324,642	19%	(6,409,711)	($3.90)	($2.05)
Licenses and Permits	242,750	243,600	1%	850	($0.07)	($0.07)
Fines, Forfeitures and Penalties	187,000	152,000	0%	(35,000)	($0.05)	($0.04)
Public Charges for Services	2,971,605	3,652,371	9%	680,766	($0.84)	($1.02)
Intergovernmental Charges	3,941,323	3,921,843	10%	(19,480)	($1.12)	($1.10)
Other (inc. Interest on Investments)	533,641	501,145	1%	(32,496)	($0.15)	($0.14)
TOTAL ANTICIPATED REVENUES	22,493,392	16,678,321	42.5%	(5,815,071)	($6.39)	($4.66)
(Subtotal of Expenditures less Revenues)	$22,149,733	$22,606,897		$457,164	$6.30	$6.32
PRIOR YEARS FUND BALANCES APPLIED:						
HIGHWAY FUNDS APPLIED INCLUDING EQUIPMENT	1,158,648	1,176,513	3%	17,865	($0.33)	($0.33)
RECYCLING FUND	173,089	252,708	1%	79,619	($0.05)	($0.07)
HUMAN SERVICES FUND	413,567	493,754	1%	80,187	($0.12)	($0.14)
COUNTY SALES TAX FOR CAPITAL PROJECTS	1,001,000	485,000	1%	(516,000)	($0.28)	($0.14)
COUNTY SALES TAX FOR DEBT SERVICE		855,543	2%	855,543	$0.00	($0.24)
FUND TRANSFERS:						
HUMAN SERVICES TO GENERAL FUND	250,000		0%	(250,000)	($0.07)	$0.00
HIGHWAY TO GENERAL FUND	750,000		0%	(750,000)	($0.21)	$0.00
OTHER FUNDS APPLIED	5,325		0%	(5,325)	($0.00)	$0.00
GENERAL FUND APPLIED TO REDUCE TAX LEVY	120,933		0%	(120,933)	($0.03)	$0.00
TOTAL OF AMOUNTS APPLIED TO REDUCE COUNTY LEVY	3,872,562	3,263,518	8.3%	(609,044)	($1.10)	($0.91)
NET AMOUNT OF COUNTY OPERATIONS TO BE LEVIED	$18,277,171	$19,343,379		$1,066,208	$5.196	$5.406
PERCENT OF COUNTY TAX LEVY TO TOTAL BUDGETED EXPENDITURES			49.2%			
COUNTY EQUALIZED VALUE (less TID Increment)	3,517,544,335	3,577,827,135		1.7%		
COUNTY TAX (MILL RATE) PER $1,000 OF ASSESSED PROPERTY VALUE FOR OCONTO COUNTY OPERATIONS	**$5.196**	**$5.406**	**$0.210**	**4.1%**		

1		OCONTO COUNTY, WISCONSIN				
2		2016 BUDGET - REVENUE SOURCE BY CATEGORY (2014-2016)			19,941,839	
3	==========	==========				
4	CATAGORY/		2014	2015	2016	
5	ACCOUNT	ACCOUNT	BUDGETED	BUDGETED	BUDGETED	Difference
6	NUMBER	TITLE	REVENUE	REVENUE	REVENUE	2016 vs 2015
7						
8	TAXES:					
9	1000-15-41120	Forest Crop Taxes	$ 100	$ 100	$ 100	0
10	1000-15-41121	Managed Forest Land Taxes	20,000	22,000	22,000	0
11	1000-15-41810	Interest on Delinquent Property Taxes	800,000	790,500	790,500	0
12	1000-18-41230	Real Estate Transfer Fees-County Share	60,000	70,000	70,000	0
13	1000-29-41220	Retained State Sales Tax	120	120	120	0
14	TOTAL TAXES (OTHER THAN PROPERTY)		$ 880,220	$ 882,720	$ 882,720	$ -
15	INTERGOVERNMENTAL GRANTS/AIDS:					
16	1000-00-43410	StateAid-Shared Revenue	$ 595,437	$ 619,719	$ 616,975	(2,744)
17	1000-00-43516	State Aid-Exempt Computers	8,000	8,000	8,000	0
18	1000-11-43512	State Aid-Courts	127,946	127,914	141,651	13,737
19	1000-11-43513	State Aid GAL/Public Defenders	28,337	28,505	31,422	2,917
20	1000-11-43514	State Aid-Interpreter Fees	3,500	2,000	2,000	0
21	1000-12-43511	State Aid-Victim Witness Program	32,373	32,154	33,043	889
22	1000-15-43593	State Aid-Forest Crop & MFL	18,000	23,000	23,000	0
23	1000-15-43661	State Aid-Payment In Lieu of Taxes	28,000	31,000	31,000	0
24	1000-16-43561	State Aid-Child Support Program	223,998	244,498	244,998	500
25	1000-20-43562	State Aid-Commission On Aging	104,587	97,063	98,065	1,002
26	1000-21-43563	State Aid-Veterans Service Officer	10,000	10,000	10,000	0
27	1000-25-43579	State Aid-UW Extension	4,599	4,547	1,126	(3,421)
28	1000-31-43565	State Aid-WHEDA Grant	22,433	-	-	0
29	1000-32-43515	State Aid-Land Records Grant	5,000	7,000	32,944	25,944
30	1000-33-43582	State Aid-Land Conservation	402,000	188,360	227,566	39,206
31	1000-33-43584	State Aid-Wildlife Damage	25,563	18,449	18,449	0
32	1000-33-43213	Federal/State Aid-EPA, AIS Projects	110,000	-	-	0
33	1000-35-43549	State Aid-Wisconsin Fund	-	-	-	0
34	1000-35-43566	S/A Farmland Preservation				
35	1000-35-43597	State Aid-Lake Protection	-	37,542	37,542	0
36	1000-36-43571	State Aid-Snowmobile Trails	105,250	105,250	105,250	0
37	1000-36-43572	State Aid-ATV Trails	50,400	58,420	58,420	0
38	1000-36-43573	State Aid-Local Parks	-	-	-	0
39	1000-36-43580	State Aid-Conservation	2,600	2,600	2,600	0
40	1000-36-43583	State Aid-Wildlife Habitat Management	2,168	2,066	2,062	(4)
41	1000-36-43588	State Aid-Forest Roads	11,539	11,559	11,573	14
42	1000-36-43589	State Aid-Forest Admin	51,003	53,537	50,191	(3,346)
43	1000-36-43589	State Aid-Forest Sustainable Grant	-	-		0
44	1000-36-43589	state Aid-ED Grant	1,142	1,143	35,127	33,984
45	1000-36-43590	State Aid-National Forest	-	-	-	0
46	1000-36-43595	State Aid-National Forest Title III	-	-	7,536	7,536
47	1000-40-43520	State Aid-Recreation Enforcement-ATV	32,000	32,000	29,500	(2,500)
48	1000-40-43520	State Aid-Recreation Enforcement-Snowmobile	15,000	15,000	13,000	(2,000)
49	1000-40-43520	State Aid-Recreation Enforcement-Water	4,000	3,000	3,000	0
50	1000-40-43521	State Aid-Police Training	8,470	6,700	7,200	500
51	1000-40-43523	State Aid-Tribal Law Enforcement Grant	26,000	25,000	24,000	(1,000)
52	1000-40-43526	State Aid-Highway Safety Projects	-	-	-	0
53	1000-40-43530	State Aid-DNA Samples Reimbursement	600	600	-	(600)
54	1000-42-43528	State Aid-Emergency Government	11,704	11,704	12,255	551
55	1000-42-43527	State Aid-SARA Program	44,527	43,000	43,259	259
56	1000-42-43529	State Aid-Homeland Security Grants	41,442	24,527	-	(24,527)
57	2009-60-43531	State Transportation Aid	1,018,410	975,762	975,762	0
58	2009-60-43533	State Aid-Safer Bridge Program	85,260	22,300	23,580	1,280
59	2009-60-43535	State Aid-LRIP Administration	6,149	6,414	6,414	0
60	2009-60-43536	State Aid-CHIP Projects	72,081	-	436,522	436,522
61	2011-87-48512	State Aid-Aging Transportation	-	-		0
62	2013-50-43550	State Aid-Human Services Contracts	8,442,858	8,434,058	1,749,520	(6,684,538)
63	2013-50-43551	State Aid-DCF Contract	562,876	604,044	594,019	(10,025)
64	2013-50-43553	State Aid-DOC Contract	359,304	342,951	329,838	(13,113)
65	2013-50-43557	State Aid-Consortiums	81,778	92,200	87,450	(4,750)
66	2013-51-43550	State Aid-DHS Services Contract	122,406	130,875	-	(130,875)
67	2013-51-43551	State Aid-DF Contract	76,584	78,514	73,514	(5,000)
68	2013-51-43552	State Aid-Emergency Energy	79,000	67,660	98,000	30,340
69	2013-51-43557	State Aid-Consortiums	508,359	580,438	522,604	(57,834)
70	2013-52-43554	State Aid-Public Health	258,399	260,980	236,065	(24,915)
71	2013-52-43790	Local Aid Grants	-	53,600	53,600	0
72	1000-32-43790	Local Aid Grants-Land Records	1,000	1,000	1,000	0
73	6002-39-43540	State Aid-Recycling Grants	208,000	207,700	174,000	(33,700)

	A	B	C	D	E	F
1		OCONTO COUNTY, WISCONSIN				
2		2016 BUDGET - REVENUE SOURCE BY CATEGORY (2014-2016)			19,941,839	
3	==========	==========				
4	CATAGORY/		2014	2015	2016	
5	ACCOUNT	ACCOUNT	BUDGETED	BUDGETED	BUDGETED	Difference
6	NUMBER	TITLE	REVENUE	REVENUE	REVENUE	2016 vs 2015
7						
74	TOTAL INTERGOVERNMENTAL GRANTS/AIDS		$ 14,040,082	$ 13,734,353	$ 7,324,642	$ (6,409,711)
75						
76	LICENSES AND PERMITS:					
77	1000-14-44210	Marriage Licenses	$ 2,500	$ 2,500	$ 2,500	0
78	1000-14-44212	Conservation Licenses	300	300	250	(50)
79	1000-31-44400	Land Divisions-LIS Share	6,000	6,500	6,500	0
80	1000-31-44410	Physical Address Permits	6,600	5,300	5,350	50
81	1000-33-44911	Ag Waste Permits	1,850	1,850	1,900	50
82	1000-35-44310	Private Sewage Systems Permits	71,500	75,000	75,000	0
83	1000-35-44311	Wisconsin Fund Permits	1,000	1,000	1,000	0
84	1000-35-44411	Zoning Permits & Fees	115,000	123,500	124,000	500
85	1000-35-44412	Non-metallic Mining Fees	26,000	26,200	26,500	300
86	1000-35-44414	Non-metallic Reclaim Review Fees	500	500	500	0
87	6002-39-44910	Recycling Licenses & Permits	200	100	100	0
88		TOTAL LICENSES AND PERMITS	$ 231,450	$ 242,750	$ 243,600	$ 850
89	FINES, FORFEITURES and PENALTIES:					
90	1000-11-45110	County Ordinance Forfeitures	$ 95,000	$ 95,000	$ 70,000	(25,000)
91	1000-11-45111	County Share of State Fines	90,000	90,000	80,000	(10,000)
92	1000-15-41161	Ag Use Value Penalties	2,500	2,000	2,000	0
93	1000-40-45112	County Ordinance Forfeitures-Recreation	-	-	-	0
94	2010-41-45120	Jail Assessment Fees	-	-	-	0
95		TOTAL FINES, FORFEITURES	$ 187,500	$ 187,000	$ 152,000	$ (35,000)
96	PUBLIC CHARGES FOR SERVICES:					
97	1000-11-46141	Court Fees and Costs	$ 180,000	$ 180,000	$ 180,000	0
98	1000-11-46142	Family Mediation Fees	7,500	6,700	7,600	900
99	1000-11-46144	Court Commissioner Charges	700	700	400	(300)
100	1000-11-46150	Register In Probate Fees	16,000	16,000	12,000	(4,000)
101	1000-12-46193	Photo Copy Sales-District Attorney Dept	5,500	5,500	5,842	342
102	1000-14-46193	Photo Copy/Fax/Reports Sales-County Clerk	15	15	-	(15)
103	1000-15-46194	County Treasurer Dept Sales	400	400	500	100
104	1000-16-46690	Child Support Fees	3,100	3,100	3,100	0
105	1000-18-46131	Register of Deeds Fees	230,000	200,000	202,000	2,000
106	1000-22-46199	D/P Misc Sales	3,000	3,000	8,000	5,000
107	1000-25-46774	UW-Extension Dept Sales	800	800	800	0
108	1000-31-46195	Plat Book Sales	-	5,200	5,200	0
109	1000-31-46910	Sale of Real Estate Listings	5,150	7,750	5,950	(1,800)
110	1000-32-46132	Land Records Fees	63,000	55,000	50,000	(5,000)
111	1000-32-46133	Public Access Fees-Land Information	23,000	18,000	16,000	(2,000)
112	1000-32-46194	Land Records Credit Card Fee Charges	1,700	2,400	1,700	(700)
113	1000-32-46196	Sale of GIS Maps	800	1,000	1,000	0
114	1000-32-46911	SOLO Fees	9,000	9,000	9,000	0
115	1000-36-46721	County Park-Chute Pond	114,000	118,000	122,000	4,000
116	1000-36-46722	County Park-North Bay Shore	68,225	68,225	67,650	(575)
117	1000-36-46723	Boat Landing Collections	36,500	36,500	36,500	0
118	1000-36-46725	Shooting Range Collections	22,500	17,500	2,000	(15,500)
119	1000-36-46811	County Forest Permits	3,000	3,800	3,800	0
120	1000-36-46812	County Forestry Timber Sales & Misc.	360,750	385,950	414,750	28,800
121	1000-40-46211	Sheriff Paper Service & Other Collections	77,000	52,500	43,500	(9,000)
122	1000-40-46212	Sale of Accident Reports	1,200	1,200	1,300	100
123	1000-40-46213	Law Enforcement Special Deputy Reimbursements	2,800	2,800	2,800	0
124	1000-40-46214	Prisoner Inmate Telephone Commission	5,000	5,000	6,000	1,000
125	1000-40-46241	Board of Prisoners-Huber Law Collections	35,000	30,000	33,000	3,000
126	1000-40-46242	Board of Prisoners Charges	79,500	57,250	72,000	14,750
127	1000-40-46243	Juvenile Housing	6,000	5,000	3,000	(2,000)
128	2013-50-46601	Human Services Administrative Support	5,000	5,500	1,500	(4,000)
129	2013-51-466XX	Human Services Economic Support	5,500	11,000	15,000	4,000
130	2013-51-46686	Human Services New Beginnings	135,000	128,021	125,775	(2,246)
131	2013-52-46XXXX	Human Services Public Health	56,800	63,000	51,600	(11,400)
132	2013-53-46XXXX	Human Services Family Services	116,904	123,199	98,036	(25,163)
133	2013-55-46XXXX	Human Services Vocational Services	531,109	454,784	1,650,431	1,195,647
134	2013-56-46XXXX	Human Services Community Services	943,150	871,811	369,637	(502,174)
135	6002-39-46435	Recycling-Electronics Disposal	13,500	16,000	23,000	7,000
136	TOTAL PUBLIC CHARGES FOR SERVICES		$ 3,168,103	$ 2,971,605	$ 3,652,371	$ 680,766
137						
138						
139						

		OCONTO COUNTY, WISCONSIN				
		2016 BUDGET - REVENUE SOURCE BY CATEGORY (2014-2016)			19,941,839	
	CATAGORY/ ACCOUNT NUMBER	ACCOUNT TITLE	2014 BUDGETED REVENUE	2015 BUDGETED REVENUE	2016 BUDGETED REVENUE	Difference 2016 vs 2015
	INTERGOVERNMENTAL CHARGES FOR SERVICES:					
	1000-11-47410	Charge to Child Support by Clerk of Courts/Court Commissioner	$ 27,836	$ 28,149	$ 28,003	$ (146)
	1000-14-47310	Charges to Local Dists for Election Supplies	21,000	21,000	21,000	0
	1000-17-47440	Charge To Child Support by Corp Counsel	15,991	15,857	15,947	90
	1000-22-47411	Charges to Depts byTechnology Services	40,000	40,000	41,000	1,000
	1000-31-47450	Charges To Other Depts by Surveyor	16,004	17,200	18,200	1,000
	1000-31-47310	Other surveyor Charges to Locals	6,000	2,000	2,000	0
	1000-33-47370	Charges to Local Govts' NRDA_LCC	20,000	-	-	0
	1000-40-47121	Federal Aid-Nicolet Forest Park Patrol	5,500	5,000	7,000	2,000
	1000-40-47295	Charges to State-DOC Sanctions Prog	45,000	45,000	45,000	0
	1000-40-47310	Charges to Local Govts' SPILLMAN			1,002	
	1000-40-47391	Charges To Other Counties for Housing of Juveniles	-	-	-	0
	1000-40-47392	Charges to State for Housing of Prisoners	46,000	41,400	36,400	(5,000)
	1000-40-47413	Sheriff Charge to Forestry Dept for Rec Officer	23,400	21,400	21,400	0
	1000-40-47460	Sheriff Charge to Hwy for Microwave Tower Rent	2,400	2,400	2,400	0
	6002-39-47345	Recycling Charges to Local Municipalities	26,500	22,000	22,000	0
	702-70-472XX	Highway Charges to State for STHS Work	1,647,460	1,647,460	1,635,800	(11,660)
	702-70-47331	Highway Charges to Local Municipalities for Road Work	1,863,947	1,863,947	1,857,513	(6,434)
	702-70-47410	Highway Charges to County Departments for Hwy Work	168,510	168,510	167,178	(1,332)
		TOTAL INTERGOVERNMENTAL CHARGES	**$ 3,975,548**	**$ 3,941,323**	**$ 3,921,843**	**$ (20,482)**
	MISCELLANEOUS AND INTEREST					
		Interest:				
	1000-15-48110	Interest on Investments	$ 140,000	$ 140,000	$ 140,000	0
		Property Sales:				
	1000-15-48110	Charges for Tax Deed Administration			15,000	
	1000-31-48304	Sale of Tax Deeds	69,000	65,600	70,720	5,120
	1000-40-48301	Sale of Sheriff Squad Cars	22,000	22,000	22,000	0
	1000-40-48302	Sheriff Sale of Equipment	-	-	-	0
	6002-39-48307	Sale of Recyclables	256,400	255,150	199,050	(56,100)
	1000-27-48910	Other Miscellaneous Revenues (S125HRA Int)	2,375	2,375	2,375	0
	1000-00-48910	Miscellaneous	-	-	-	0
	1000-27-48913	Insurance Recoveries & Refunds-General	47,630	48,516	52,000	3,484
	1000-40-48420	Insurance Recoveries-Sheriff	-	-	-	0
	1000-40-48510	Donations-Sheriff Canine Program	-	-	-	0
	1000-40-48513	Donations-Sheriff Rec Officer	500	-	-	0
	1000-21-48510	Donations-Veterans Mileage		-	-	0
		TOTAL MISCELLANEOUS AND INTEREST	**$ 537,905**	**$ 533,641**	**$ 501,145**	**$ (47,496)**
	TOTAL REVENUES		**$23,020,808**	**$22,493,392**	**$16,678,321**	($5,831,073)
	INTERFUND TRANSFERS AND FUND BALANCES APPLIED:					
	1000-22-49202	County Sales Tax Tsf-Technology Services	$ 160,000	$ 160,000	$ 160,000	0
	1000-27-49202	County Sales Tax Tsf-Risk Management	-	200,000	-	(200,000)
	1000-26-49202	County Sales Tax Tsf-Property Maintenance	190,000	275,000	-	(275,000)
	1000-42-49202	County Sales Tax Tsf-Emergency Management	45,000	30,000	-	(30,000)
	1000-36-49202	County Sales Tax Tsf-Forestry	150,000	160,000	155,000	(5,000)
	1000-40-49202	County Sales Tax Tsf-Sheriff	365,000	170,000	170,000	0
	3001-82-49202	County Sales Tax-Debt Levy			855,543	
	1000-13-49202	County Sales Tax Tsf-Medical Examiner		6,000	-	(6,000)
	1000-32-49311	Fund Balance Applied-Land Records	12,462	5,325	-	(5,325)
	7002-70-49272	Fund Balance Applied-Hwy	180,116	333,648	526,513	192,865
	7002-70-49272	Fund Balance Applied-Hwy Equipment	825,000	825,000	650,000	(175,000)
	2013-50-49301	Fund Balance Applied-Human Services	618,868	413,567	493,754	80,187
	6002-39-49310	Fund Balance Applied-Recycling	169,750	173,089	252,708	79,619
	1000-00-49290	Fund Transfer To General Fund from H/S	-	250,000	-	(250,000)
	1000-00-49790	Fund Transfer To General Fund from Hwy	530,400	750,000	-	(750,000)
	1000-40-49202	Gneral Fund Applied to Law Enforcement Center		-	-	0
	1000-00-49100	General Fund Applied	760,099	120,932	-	(120,932)
		TOTAL TRANSFERS & FUNDS APPLIED	**$ 4,006,695**	**$ 3,872,561**	**$ 3,263,518**	**$ (1,464,586)**
						0
	TOTAL REVENUES, TRANSFERS & FUNDS APPLIED		**$27,027,503**	**$26,365,953**	**$19,941,839**	(6,424,114)
	j/fin/budget/revenue Summary by Catagories (use for NPH)					

OCONTO COUNTY, WISCONSIN
FUNDS AND CASH BALANCES 12/31/2013 & 12/31/2014

	FUND BALANCE 12/31/2013	FUND $ CASH 12/31/2013	FUND BALANCE 12/31/2014	FUND $ CASH 12/31/2014
GENERAL FUND:				
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		2,039,837	
COMMITTED-NEW LAW ENFORCE CTR				
NON-LAPSING CARRY-OVER	887,771		1,022,878	
UNDESIGNATED	3,970,056	*	2,299,176	
TOTAL	***$ 13,072,636***	**$ 10,879,752**	***$ 11,361,891***	**$ 9,430,774**
SPECIAL REVENUE:				
HIGHWAY	1,560,183		1,164,492	**
HUMAN SERVICES	1,161,722		1,071,200	***
JAIL ASSESSMENT	86,370		85,434	
COUNTY SALES TAX	1,254,855		2,010,869	
	$ 4,063,130	**$ 3,579,921**	***$ 4,331,995***	**$ 4,506,982**
ENTERPRISE:				
RECYCLING	***$ 297,608***	**$ 343,583**	***$ 235,248***	**$ 284,434**
INTERNAL SERVICE:				
HIGHWAY (Unrestricted Net Assets)	***$ 2,506,554***	**$ 1,297,519**	***$ 2,364,937***	**$ 663,355**
OTHER FUNDS:				
LAW ENFORCEMENT CENTER	3,000,000	**$ 3,000,000**	3,136,764	**$ 3,240,114**
REVOLVING LOAN FUNDS	725,801		816,655	
DOG LICENSE	19,190		18,426	
COA TRANSPORTATION	6,514		13,843	
JAIL CANTEEN	12,419		12,978	
SECTION 125/HRA	18,107		18,390	
	$ 782,031	**$ 780,986**	***$ 880,292***	**$ 879,456**
TOTALS	$ 20,424,351	**$ 19,881,761**	$ 18,939,115	**$ 19,005,115**

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 was transferred in 2014 to the Law Enforcement Center fund

**** Of that amount, $333,648 is applied to reduce the 2015 highway levy.**

***** Of that amount, $413,567 is applied to reduce the 2015 human services levy.**

OCONTO COUNTY

LONG TERM DEBT

Issue of General Obligation Promissory Note 2015

OCONTO COUNTY, WISCONSIN
LONG-TERM DEBT SUMMARY SCHEDULE 2016

	Issue Date	Debt	Purpose	Original Amount	Interest Rates	Principal Outstanding 1/1/2016	Retired	Principal Outstanding 12/31/2010
(a)	7/2/2015	G.O. Promissory Notes	Law Enforcement Center	10,000,000	2.00%	10,000,000		10,000,000
				$10,000,000		$10,000,000	$0	$10,000,000

SCHEDULE OF DEBT SERVICE PAYMENTS

YEAR DUE	(a) 6/1 Prin	6/1 Int	12/01 Int	Total Prin	Total Int	Total Debt Service
2015			94,677	0	94,677	**94,677**
2016	750,000	114,375	106,875	750,000	221,250	**971,250**
2017	750,000	106,875	99,375	750,000	206,250	**956,250**
2018	750,000	99,375	91,875	750,000	191,250	**941,250**
2019	750,000	91,875	84,375	750,000	176,250	**926,250**
2020	750,000	84,375	76,875	750,000	161,250	**911,250**
2021	750,000	76,875	69,375	750,000	146,250	**896,250**
2022	750,000	69,375	58,125	750,000	127,500	**877,500**
2023	1,000,000	58,125	46,875	1,000,000	105,000	**1,105,000**
2024	1,250,000	46,875	31,250	1,250,000	78,125	**1,328,125**
2025	2,500,000	31,250		2,500,000	31,250	**2,531,250**
TOTAL	$10,000,000	$779,375	$665,000	$10,000,000	$1,539,052	$11,539,052

Statement On Debt Limitation:
Section 67.03 of the Statutes indicates that the aggregate amount of indebtedness, including existing indebtedness, of any municipality shall not exceed 5% of the value of the taxable property located therein as equalized for state purposes. The following calculation is Oconto County's debt margin:

2014 Equalized Value (TID Included) per Wisc. DOR	$3,616,763,000	
5% Debt Limitation of Equalized Value	$180,838,150	100.00%
Current Outstanding Debt of Oconto County	$10,000,000	5.53%
Remaining Debt Margin	$170,838,150	94.47%

OCONTO COUNTY

COUNTY SALES TAX

COLLECTIONS AND APPLICATIONS

7/1/1994 – 12/31/2014

PREPARED AND DISTRIBUTED BY
OCONTO COUNTY FINANCE DEPARTMENT

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..

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 entitles 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.

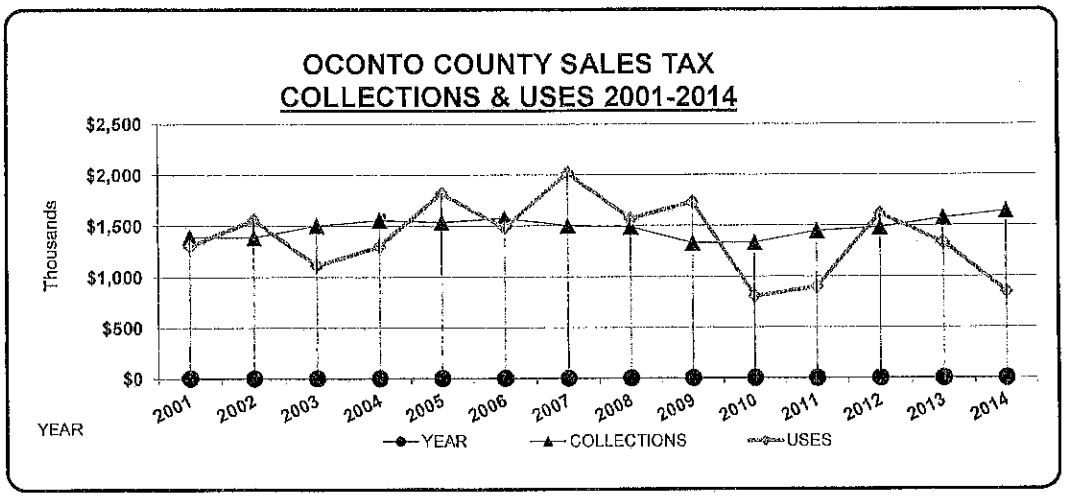
For the years 1994 through 1999, the fund was used exclusively to pay the county's annual long-term debt principal and interest payments. Beginning in 2000, some capital purchases, as defined in the county's capital improvement plan, began to be funded from the county sales tax fund. The following table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

YEAR	COUNTY SALES TAX RECEIPTS	USED FOR ANNUAL DEBT SERVICE/DEFEASANCE	USED FOR CAPITAL PURCHASES	END OF YEAR FUND BALANCE
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	
2014	$1,642,855	0	$851,968	$2,010,869
2015		$1,750,000 (trans to LEC)		
2015	$1,675,712 (est)	$94,677 interest payment	$1,183,551 (est)	$729,022(est)

CAPITAL ITEMS EXPENDITURES 2000-to date FUNDED BY COUNTY SALES TAX

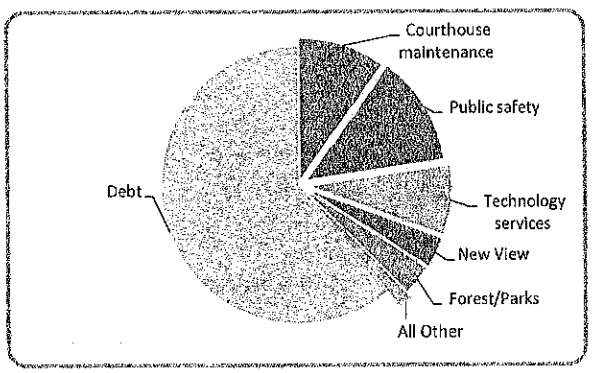
10/9/2015 14:59

		Courthouse	Sheriff	Data Process	New View	Forest/parks	Debt Svs	Others		
2000									proof amt	
1,084,411	#	782,000	30,411	152,000	120,000			-	1,084,411	
2001										
481,026	#	141,723	30,751	99,414	135,195	50,000		23,943	481,026	
2002										
733,802	#	85,466	275,837	122,532	227,020	22,947		-	733,802	
2003										
304,252	#	59,204	124,090	48,037	52,450	20,471		-	304,252	
2004										
491,141	#	147,088	90,589	73,677	179,787	-		-	491,141	
2005										
1,068,271	#	195,648	504,501	196,202	123,590	-		48,330	1,068,271	
2006										
699,721	#	206,019	263,058	145,175	15,000	40,469		30,000	699,721	
2007										
577,999	#	7,148	207,563	180,000	26,451	104,375		52,462	577,999	
2008										
351,915	#	-	138,238	132,825		50,000		30,852	351,915	
2009										
501,198	#	33,542	260,292	109,850		36,514		61,000	501,198	
2010										
347,640	#	29,922	133,552	108,642		12,495		63,029	347,640	
2011										
430,261	#	85,156	170,844	169,266		4,995		-	430,261	
2012										
1,138,411	#	356,976	476,097	33,770		214,675		56,893	1,138,411	
2013										
874,603	#	210,535	174,439	284,255		174,007		31,367	874,603	
2014										
851,968	#	186,696	361,421	167,167		136,684			851,968	
2015 Allocated										
1,001,000	#	275,000	170,000	160,000		160,000		236,000	1,001,000	
									-	
2016 budget										
485,000	#		170,000	160,000		155,000			485,000	
		2,802,123	3,581,683	2,342,812	879,493	1,182,632	-	633,876	11,422,619	
		24.5%	31.4%	20.5%	7.7%	10.4%	0.0%	5.5%	1.00	
11,422,619										



YEAR	COLLECTIONS	USES	EXCESS (DEFICIT) COLLECTIONS
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
2014	$ 1,642,855	$ 851,968	$ 790,887
Totals	**$ 27,480,834**	**$ 25,451,411**	

Uses for:	Amount	Percent
Courthouse maintenance	$ 2,527,123	9.9%
Sheriff	3,241,683	12.7%
Technology services	2,022,812	7.9%
New View	879,493	3.5%
Forestry & parks	867,632	3.4%
All others	397,876	1.6%
Prior debt service	15,514,795	61.0%
Totals	$ 25,451,414	100.0%



USE OF COUNTY SALES TAX FUNDS 1994-2014

Capital Improvement Requests:

Revised 10/8/2015 12:49

2016	Forest/Parks	$100,000	Chute Pond Improvements	*Sales Tax*
2016	Forest/Parks	$25,000	Chute Pond - Field House Restroom	*Sales Tax*
2016	Forest/Parks	$30,000	Trailer & Lawn Mower	*Sales Tax*
2016	Highway	$650,000	Various Equipment Replacement	Highway Retained Earnings
2016	Sheriff	$170,000	Vehicles (6)	*Sales Tax*
2016	Technology Services	$10,000	Replace Imaging SNAP Servers	*Sales Tax*
2016	Technology Services	$50,000	Replace Network Core Switches	*Sales Tax*
2016	Technology Services	$100,000	Data Center Relocation	*Sales Tax*
		$1,135,000		

Future Years Proposed Projects - Not Approved as Part of Adopted 2016 Budget

2017	Forest/Parks	$150,000	Chute Pond Seasonal - Shower/Restroom	*Sales Tax*
2017	Highway	$650,000	Various Equipment Replacement	Highway Retained Earnings
2017	Airport	$50,000	Runway Improvements - County Share	*Sales Tax*
2017	Public Property	$50,000	Tuck-pointing	*Sales Tax*
2017	Public Property	$250,000	Elevator Repairs (Bldg. C & Jail)	*Sales Tax*
2017	Public Property	$800,000	Re-Use of Sheriff Dept.	*Sales Tax*
2017	Sheriff	$170,000	Vehicles (6)	*Sales Tax*
2017	Technology Services	$35,000	Toughbook Replacements 1 o 2	*Sales Tax*
2017	Technology Services	$80,000	Network Firewall Replacements	*Sales Tax*
2017	Technology Services	$45,000	NETAPP Shelf Replacement	*Sales Tax*
		$2,280,000		

2018	Highway	$650,000	Various Equipment Replacement	Highway Retained Earnings
2018	Land Information	$30,000	Replace Survey Truck	*Sales Tax*
2018	Land Information	$28,000	GPS	*Sales Tax*
2018	Sheriff	$170,000	Vehicles (6)	*Sales Tax*
2018	Technology Services	$80,000	Replace CORE Storage Area Network	*Sales Tax*
2018	Technology Services	$60,000	Virtual Server Replacement	*Sales Tax*
2018	Technology Services	$35,000	Toughbook Replacements 2 of 2	*Sales Tax*
2018	Technology Services	$65,000	Computer Equipment Replacement 1 of 3	*Sales Tax*
		$1,118,000		

2019	Highway	$650,000	Various Equipment Replacement	Highway Retained Earnings
2019	Sheriff	$170,000	Vehicles (6)	*Sales Tax*
2019	Public Property	$65,000	Annex Roof	*Sales Tax*
2019	Land Information	$80,000	Ortho photos	*Sales Tax*
2019	Technology Services	$40,000	VDI Server Replacement	*Sales Tax*
2019	Technology Services	$65,000	Computer Equipment Replacement 2 of 3	*Sales Tax*
2019	Technology Services	$45,000	Replace Closet Switch	*Sales Tax*
2019	Technology Services	$10,000	Replace TS Van	*Sales Tax*
		$1,125,000		

2020	Highway	$650,000	Various Equipment Replacement	Highway Retained Earnings
2020	Sheriff	$170,000	Vehicles (6)	*Sales Tax*
2020	Technology Services	$65,000	Replace NETAPP Storage	*Sales Tax*
2020	Technology Services	$95,000	Computer Equipment Replacement 3 of 3	*Sales Tax*
		$980,000		

$6,638,000 2016-2020 Total

YEAR	1% Increase Per Year Revenues Sales Tax	25 cent Debt Levy For LEC	Hwy & Other Sources	FINANCING Loan Payment LEC 2016	Capital Improvement Plan Expenditures	End of year Balance	
						10/8/2015	
2015	1,659,284		$25,850,000	$95,000	$27,476,000	$823,700	est.
2016	1,675,877	894,457	$650,000	$1,750,000	$1,135,000	$1,159,034	
2017	1,692,635	894,457	$650,000	$1,750,000	$2,280,000	$366,126	
2018	1,709,562	894,457	$650,000	$1,750,000	$1,118,000	$752,145	
2019	1,726,657	894,457	$650,000	$1,750,000	$980,000	$1,293,259	
2020	1,743,924	894,457	$650,000	$1,750,000	$980,000	$1,851,640	
2021	1,761,363	894,457	$0	$1,750,000	$630,000	$2,127,460	
2022	1,778,977	894,457	$0	$1,750,000	$630,000	$2,420,894	
2023	1,796,767	894,457	$0	$1,750,000	$630,000	$2,732,118	
2024	1,814,734	894,457	$0	$1,750,000	$630,000	$3,061,309	
2025	1,832,882	894,457	$0	$1,750,000	$630,000	$3,408,648	
2026	1,851,210	894,457	$0	$1,750,000	$630,000	$3,774,315	
2027	1,869,723	894,457	$0	$1,750,000	$630,000	$4,158,495	
2028	1,888,420	894,457	$0	$1,750,000	$630,000	$4,561,372	
2029	1,907,304	894,457	$0	$1,750,000	$630,000	$4,983,133	
2030	1,926,377	894,457	$0	$1,750,000	$630,000	$5,423,967	
2031	1,945,641	894,457	$0	$1,750,000	$630,000	$5,884,064	
2032	1,965,097	894,457	$0	$1,750,000	$630,000	$6,363,619	
2033	1,984,748	894,457	$0	$1,750,000	$630,000	$6,862,824	
2034	2,004,596	894,457	$0	$1,750,000	$630,000	$7,381,876	
2035	2,024,642	894,457	$0	$1,655,000	$630,000	$8,015,975	
2036	2,044,888	0	$0	$8,000,000	$630,000	$1,430,863	
TOTAL	$53,940,488	$17,889,140	$39,129,474	$43,000,000	$59,688,599		

Other Sources = Hwy & Recycling Retained Earnings, General Fund, Grants, Fees, etc.
Assume 1% increase in sales tax revenue from base year of 2013.
After 2019, assume $630,000 a year for future capital improvements for Sheriff Vehicles ($170k), Tech. Srvc. ($160k), Other ($300k)
LEC - 2016/2017 - $25 million construction (new 25 cents debt levy and sales tax - bond over for 20 years at 2.4%)
Jail - 2036 - $8 million addition

RESOLUTION # -2015

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

Re: **ADOPTING THE OCONTO COUNTY BUDGET FOR THE FISCAL YEAR JANUARY 1, 2016 THRU DECEMBER 31, 2016 AND ESTABLISHING A TAX LEVY FOR SAID FISCAL YEAR**

WHEREAS, the budget for the operations and capital improvements of Oconto County Wisconsin for the fiscal year 2016 has been compiled, reviewed and recommended to the Oconto County Board of Supervisors by your Finance and Insurance Committee; and

WHEREAS, the required Notice of Public Hearing has been published in accordance with Sec 65.90(3), Wis. Stats. and a public hearing on the 2016 Proposed Oconto County Budget has been held.

NOW, THEREFORE, BE IT RESOLVED by the Oconto County Board of Supervisors that the 2016 Proposed Budget for Oconto County Wisconsin, a copy of which is on file in the office of the County Clerk, be adopted as a detailed line item budget, and that a county tax levy of $17,903,779, a library tax levy of $488,765 per sec. 43.12 Wis. Stats., and a county bridge aid levy of $56,378 per sec. 82.08(2), Wis. Stats., and a county debt levy of $894,457 per Sec 67.12(12)(cc), Wis. Stats. (totaling **$19,343,379**) be, and hereby is levied as the 2016 County Tax per Sec 70.62(1), Wis. Stats., and a State Forestry Mill Tax of $613,786 be levied per Sec 70.58(1), Wis. Stats.,

Submitted this 29th day of October, 2015.

BY: FINANCE AND INSURANCE COMMITTEE

Leland Rymer, Chairperson
Paul Bednarik
Gregory Sekela
Douglas McMahon
Gary Frank

Reviewed by Corporation Counsel:

_____ _____
Initials of Corp.Counsel *Date Reviewed*

Adopted by Vote:

*Ayes:*_____ *Nays:*_____ *Absent:*_____

j/fin/budget/board resolution

MOTION TO AMEND RESOLUTION # 101 -15

MOVE, that the 2016 Proposed Budget for Oconto County be amended as follows:

Account Name: COUNTY BRIDGE AID

Finance Committee Recommended Budget Amount $ 56,378.00

Increase/~~Decrease~~ by $ 2,733.00
(circle one)

Proposed New Budget Amount $ 19,346,112.00
(add line 11 plus/minus line 13)

Submitted October 29, 2015 by

Supervisor STRANZ AND RAGEN

Comments:

Note: Fill in the appropriate information above and present this motion to the County Clerk when the budget resolution is on the floor for consideration Thursday, October 25, 2012.

J:finance\budget\resolution\motiontoamend

NOTES

OCONTO COUNTY

SECTION D

2016 DEPARTMENTAL DETAILED LINE ITEM BUDGET

(Available on Request)