

2011 OCONTO COUNTY BUDGET

AS RECOMMENDED BY THE

OCONTO COUNTY FINANCE & INSURANCE COMMITTEE

TO THE

OCONTO COUNTY BOARD OF SUPERVISORS

FOR CONSIDERATION AND AS ADOPTED ON

OCTOBER 28, 2010

COMPILED BY

OCONTO COUNTY FINANCE DEPARTMENT

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**COUNTY OF OCONTO
FINANCE DEPARTMENT**

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

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

DATE: OCTOBER 28, 2010
TO: OCONTO COUNTY BOARD OF SUPERVISORS
FROM: FINANCE DEPARTMENT
RE: YEAR 2011 BUDGET

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 2011 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.

The 2011 proposed budget sets the **county tax levy at \$17,633,343** which is a **mill rate of \$4.88** per \$1,000 of equalized value. This compares to the 2010 county tax levy of \$17,491,116 and a mill rate of \$4.84.

The Summary Presentation of the 2011 Budget is on pages 29 – 37 of this document.

Terry L. Hinds

TERRY L. HINDS, FINANCE DIRECTOR

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COUNTY OF OCONTO

2011 BUDGET

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COUNTY OF OCONTO
2011 BUDGET
INTRODUCTORY SECTION

Administrative Coordinator Communication

Budget Guidance Letter - Finance Committee

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

October 28, 2010

To the Honorable Oconto County Board of Supervisors

Development of the Recommended 2011 Budget is a result of a time-tested process involving department heads, staff, home committees, the Finance Department and the Finance/Insurance Committee. As for the 2011 budget, certain revenue generating departments were asked to hold the line on their tax levy allocation. Those departments along with their tax levy allocation were:

<u>Department</u>	<u>2011 Tax Levy</u>
Sheriff	\$ 5,695,281
Health & Human Services	\$ 4,998,184
Highway	\$ 3,221,672
Planning & Zoning	\$ 302,180
Register of Deeds	\$ (17,645)
Forestry & Parks	\$ (42,122)

All other departments are requested to submit a reasonable budget request for 2011. The general fund applied amount for 2011 was set at zero, as the general fund balance has decreased over the past three years. The 2011 contingency account budget is was initially to be set at \$250,000. This was raised by \$113,000 to cover the additional cost of health and dental insurance over the original budget estimates.

The Recommended Budget was driven by the reduction in equalized values, previous years use of fund balances, continued under-funded or unfunded state and federal mandates, loss of funding from state and federal sources, employment contracts and continued demand for increasing services. These factors place a heavy burden on the 2011 County Budget and beyond.

The Recommended 2011 budget highlights are as follows:

1. A minimal tax rate increase of 4 cents, or a 0.8% increase.
2. Complied with the tax levy limit set by State.
3. Maintained essential levels of services.

Specific highlights of the 2011 Recommend Budget include:

Changes in Revenues

- Tax Levy \$ 142k
- Recycling Fund Balance for Recycling \$ 205k
- HHS Fund Balance for HHS \$ 333k
- Highway Fund Balance for Highway \$ 800k
- HHS Fund Balance for General Fund \$ 643k
- Highway Fund Balance for General Fund \$ 440k
- Child Support Funding -\$ 110k
- Interest on Investments -\$ 170k

Changes in Expenses

- Non Union Employee Wages/Fringes \$ 50k
- Retirement \$ 75k
- Health/Dental Insurance \$ 325k
- Operating Expenses
 - Risk Management - Unemployment \$ 28k
 - Labor Negotiations – Legal Expenses \$ 25k
- Capital Budget – Highway Crusher \$ 800k
- Capital Budget – Elevator Replacement \$ 500k
- Capital Budget – Narrowband Radio System \$250k
- Highway – Continue new position \$ 55k

There is no wage increase budgeted for representative employees. Any increases will have to be offset by layoffs, furloughs or reduction in fund balance.

The 2011 Recommended Budget is balanced, has a minimal tax rate increase of 0.8%, we complied with the State imposed tax levy limit, and essential services were retained. Oconto County should be very proud of these accomplishments.

However, we again balanced the budget using our “savings accounts” of over a million dollars of various fund balances to do so. This will again create a structural deficit for the next year’s budget. We cannot continue to balance our budget by severely tapping into our savings account. Thus, we need to continue to look for ways to reduce costs and raise revenues, and not only during the budget review process. It must be done year round.

If anyone has any questions or concerns about the Recommended 2011 Annual Budget, please contact the Finance Department or my office. I look forward to working with you in reviewing this document during budget.

Kevin Hamann
Administrative Coordinator

OCONTO COUNTY 2011 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 2011 Oconto County Budget Guidance Letter is being submitted.

The 2011 Budget will be greatly impacted by the deficit budgets adopted in 2009 and 2010, the State levy and mill rate limits, equalized value, employee contracts 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 2011 budget and create difficult choices for the County Board. Continued under-funded and unfunded state and federal mandates will compound the need to make very difficult decisions.

Financial Information

Overview

The county mill rate increased from \$4.70 per \$1,000 of equalized value in 2009 to \$4.84 per \$1,000 of equalized value in 2010, a 3.0% increase. The State imposed tax rate cap is \$5.97 per \$1,000 of equalized value.

The County's equalized value for the first time in many years decreased last year due to the economy and decline in the sale price of homes sold. It is expected to again decrease this year. Valuations will be received from the State of Wisconsin on August 15th.

State imposed levy limits may also affect the 2011 Budget. In addition, the adopted 2010 budget relied on various other sources of revenues, and applied fund balances of over \$1.3 million to balance the budget, including \$325,000 from the general fund. The County cannot keep dipping into its' general fund "savings account" to fund existing and future operations, without degrading the financial condition of the County.

General Fund

The overall general fund results of operations for 2009 were negative. The county general fund balance decreased **\$615,567**. 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 2010 the County will run in the red again, due to lower investments rates, increased personnel costs (wages and insurance), higher operating costs such as fuel, and increased utilization of county services.

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 2009, \$20,000,788 was collected from the sales tax. For 2010, the budgetary effect was to reduce the property tax levy by \$424,000, thus lowering the county mill rate by 11.7 cents per \$1,000 of equalized value.

2011 Budget Information

County departmental budgets are basically categorized into three cost groups; personnel, operating and outlay. For the 2011 budget requests, the finance department will provide departments and agencies budget instructions, financial data, including projected personnel costs, and worksheets.

The initial 2011 budget allocations are being based on the 2010 county board adopted budget plus calculated increased personnel costs (wages at the 0% increase for union employees, 1.5% for non union employees who received a 0% ATB increase in 2010, actual amounts for elected officials per county board action), health insurance at a 0% increase from 2010 budgeted rates, retirement at the specified state retirement rates, and other fringes at the same rates as in 2010. Operating costs are to reflect amounts necessary to carry out the department's mission. Outlay costs, if any, will be considered on a case by case basis.

Specifically for 2011, certain revenue generating departments will be asked to hold the line on their tax levy allocation. That is, their 2011 tax levy will be the same as 2010 as they have the availability to increase revenues in order to pay for cost increases. Below is a list of those departments and their tax levy amount for 2011.

<u>Department</u>	<u>2011 Tax Levy</u>
Sheriff	\$5,695,281
Health & Human Services	\$4,998,184
Highway	\$3,221,672
Planning & Zoning	\$ 302,180
Register of Deeds	\$ (17,645)
Forestry & Parks	\$ (42,122)

All other departments are requested to submit a reasonable budget request for 2011.

The general fund applied amount for 2011 is initially set at zero, as the general fund balance has decreased over the past three years.

The 2011 contingency account budget is initially to be set at \$250,000.

Conclusion

The 2011 Budget will result in significant changes to County services and programs as a result of tax limits, cost increases, employment contracts and the deficit budgets from 2010 and 2009. 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
2011 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.***

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COUNTY OF OCONTO

2011 BUDGET

SECTION A

GENERAL FINANCIAL INFORMATION

Budget Process

Budget Calendar

Budget Hearings Timetable

Notice of Public Hearing

Equalized Value Report

Report of Net New Construction (WiDOR)

Budget Summary by Categories

County Levy Limits

Financial Charts & Graphs

OCONTO COUNTY BUDGET PROCESS

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

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

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

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

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

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

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

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

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

* * * *

Oconto County 2010 Calendar for 2011 Budget

June 2010						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

June 14 Finance Committee regular meeting – recommend Budget Guidance Letter to County Board
 June 24 County Board monthly meeting – act on 2011 Budget Guidance Letter from Finance Comm.
 June 25 Six month payroll data available

July 2010						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

July 5 Courthouse Holiday observance
 July 12 Finance Committee regular meeting – financial report for 6 months
 July 14 Six months to date 2010 data available
 July 19 Department Head monthly meeting; Budget packets begin to be distributed to departments
 July 22 County Board monthly meeting

August 2010						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Aug 9 Finance Committee regular meeting
 Aug 15 Equalized Value Report from Wi DOR
 Aug 19 County Board monthly meeting
 Aug 23 Finance Committee meeting (as Risk Management) for home dept budget reviews
 Aug 30 Department Head monthly meeting

September 2010						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Sept 6 Courthouse Holiday-Labor Day
Sept 9 BUDGETS DUE TO FINANCE DEPARTMENT NLT 4:00PM
 Sept 13 Finance Committee regular meeting
 Sept 26-28 WCA Annual Convention-Milwaukee
Sept 30 Budget Hearings 9:00 - 4:00 Room 1003

October 2010						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Oct 1 Budget Hearings 9:00 – 4:00 Room 1003
Oct 6 Budget Hearings 9:00 – 12:00 Room 1004
 Oct 4 Department Head monthly meeting 3:00pm
 Oct 11 Finance Committee regular meeting
 Oct 12 Notice of Public Hearing published
 Oct 21 County Board monthly meeting
 Oct 28 County Board Budget 2011 Budget Public Hearing and subsequent adoption of 2011 Budget

COUNTY OF OCONTO FINANCE DEPARTMENT
YEAR 2011 BUDGET REVIEW TIMETABLE

DATE SEPT 30, 2010 (Thursday) room 1003

09:00 Call to order
09:00-09:10 Budget Process Overview
09:10-09:20 County Libraries
09:20-09:30 Historical Society
09:30-09:40 Senior Citizens Center
09:40-09:50 City-County Airport
09:50-10:10 Courthouse Property/Maintenance
10:10-10:20 **BREAK**
10:20-11:00 Oconto County Economic Development Corp.
11:00-11:10 Commission on Aging
11:10-11:20 Youth Fair
11:20-11:45 Extension/Education

1:00- 2:10 Health & Human Services
2:10- 2:20 **BREAK**
2:20- 3:30 Highway

DATE OCT 1, 2010 (Friday) room 1003

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

10:10-10:20 **BREAK**
10:20-10:30 Medical Examiner
10:30-10:40 Child Support
10:40-10:50 Corporation Counsel
10:50-11:00 District Attorney/Victim Witness
11:00-11:45 Courts (Clerk of Courts/ Circuit Court/ Law Library/
Register in Probate/Family Court/Mediation

1:00-1:10 Emergency Mgmt.
1:10-3:00 Sheriff

DATE OCT 6, 2010 (Wednesday) room 1004

09:00 Call to order
09:00-09:10 Veterans Service Officer
09:10-09:20 Register of Deeds
09:20-09:30 County Treasurer
09:30-09:40 County Clerk/Elections
09:40-09:50 County Board
09:50-10:00 Technology Services
10:00-10:10 **BREAK**
10:10-10:20 Administrative-Coordinator/Negotiations
10:20-10:30 Risk Mgmt
10:30-10:50 Finance/Debt Service
10:50-11:10 Contingency Account/General Fund/County Sales Tax Fund
11:10-12:00 Review all departmental/agency requested amounts and forward Finance Committee
Recommended budget for public hearing on October 28, 2010.

Note- All meetings are in Room 1003 or 1004, as indicated, of the Oconto County Courthouse.
Times may be subject to change.

NOTICE OF PUBLIC HEARING – PROPOSED 2011 BUDGET
COUNTY OF OCONTO, WISCONSIN
October 28, 2010 9:00 am

Notice is hereby given that a **PUBLIC HEARING** on the PROPOSED 2011 BUDGET for the COUNTY OF OCONTO, WISCONSIN, as recommended by the **Oconto County Finance and Insurance Committee**, will be held Thursday October 28, 2010 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 2011 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 2011 budget:

	ADOPTED 2010	PROPOSED 2011	AMOUNT CHANGE	PERCENT CHANGE
EXPENDITURES:				
General Government	\$5,156,791	\$5,518,598	\$361,807	7.0%
Public Safety	6,315,668	6,315,651	(17)	0.0%
Public Works (incl. Highway)	11,326,509	10,464,312	(862,197)	-7.6%
Health and Human Services	17,042,513	17,293,797	251,284	1.5%
Culture, Recreation and Education	1,277,822	1,159,424	(118,398)	-9.3%
Conservation and Development	1,394,295	1,528,643	134,348	9.6%
Debt Service	461,000	469,500	8,500	1.8%
Capital Projects	424,000	1,160,000	736,000	173.6%
TOTAL EXPENDITURES	\$43,398,598	\$43,909,925	\$511,327	1.2%
REVENUES:				
Taxes (Other than Property)	\$420,170	\$428,320	\$8,150	1.9%
Intergovernmental Grants/Aids	15,421,505	13,918,479	(1,503,026)	-9.7%
Licenses and Permits	212,500	230,950	18,450	8.7%
Fines, Forfeitures and Penalties	242,000	245,000	3,000	1.2%
Public Charges for Services	2,788,040	2,950,141	162,101	5.8%
Intergovernmental Charges	3,446,157	3,805,227	359,070	10.4%
Other (incl. Interest on Investments)	676,032	550,675	(125,357)	-18.5%
TOTAL REVENUES	\$23,206,404	\$22,128,792	\$ (1,077,612)	-4.6%
Fund balances applied/transferred to reduce the county tax levy:				
Highway fund balance applied to equipment and operations	\$764,990	\$891,990	\$127,000	
Recycling fund balance applied to equipment and operations	251,089	205,917	(45,172)	
Human Services fund balance applied for operations	75,000	333,009	258,009	
Land Records fund balance applied for operations	-	4,295	4,295	
County sales tax funds applied for debt service & capital purchases	885,000	1,629,500	744,500	
Human services fund balance transfer to general fund	400,000	642,763	242,763	
Highway fund balance transfer to general fund	-	440,316	440,316	
General fund applied to reduce property tax levy	325,000	-	(325,000)	
Total Funds Applied	2,701,079	4,147,790	1,446,711	53.6%
TOTAL REVENUES & FUNDS APPLIED	\$25,907,483	\$26,276,582	\$369,099	1.4%
COST OF COUNTY OPERATIONS LEVIED AS PROPERTY TAX	\$17,491,115	\$17,633,343	\$142,228	0.8%
Percent of county tax levy to total budgeted expenditures	40.3%	40.2%		
County equalized value (less TID Increment) for apportionment of tax	\$ 3,611,301,935	\$ 3,612,195,735		0.0%
COUNTY TAX (MILL RATE) PER \$1,000 OF ASSESSED				
PROPERTY VALUE FOR COUNTY OPERATIONS	\$4.84	\$4.88	\$0.038	0.8%

PLEASE NOTE THE FOLLOWING IN THE PROPOSED 2011 BUDGET:

The highway budget contains \$700,000 of equipment purchases in 2011, which will be funded by their retained earnings, additionally \$800,000 of retained earnings is being reserved for hot mix plant upgrades.

The highway budget contains the new position of Process Development Coordinator which was created in 2010.

The maintenance dept budget contains \$500,000 for elevator replacement, which is funded by county sales tax revenues.

The Child Support budget is anticipating a revenue decrease of approximately \$110,000 due to loss of federal incentive payments.

Interest on investments is estimated to decrease by approximately \$170,000 due to the current and projected low interest rates.

The Sheriff department's budget contains a required narrowband radio project amounting to \$250,000, that is funded by county sales tax revenues.

No COLA has been budgeted for represented employees for 2011.

Included in the 2011 budget is an increase of \$290,000 for health insurance premiums and an increase of \$75,000 for WRS retirement rates.

Funds totaling \$1,083,079 are transferred from Highway and Human Services funds to reduce the total county tax levy.

The net county tax levy is increased by \$142,227 over the 2010 county tax levy. That is a mill rate increase of 3.8 cents per \$1,000 of value and a percent increase of less than 1%.

**OCONTO COUNTY
FINANCE COMMITTEE**

Leland Rymer, Chair
 Don Glynn
 Thomas Gryboski
 Lois Trever
 Edward Young

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

OCONTO COUNTY, WISCONSIN
 2010 EQUALIZED VALUE REPORT (REDUCED BY TID)
 FOR APPORTIONMENT OF YEAR 2009 (2010 COLLECTABLE) COUNTY TAX

DISTRICT	2010 VALUE	% OF TOTAL	2009 VALUE	% OF TOTAL	VALUATION CHANGE 2009-2010	ESTIMATED POPULATION 2009	% OF TOTAL POPULATION
Abrams	160,832,900	4.45%	162,799,000	4.51%	-1.21%	1,960	4.97%
Bagley	44,613,700	1.24%	44,106,200	1.22%	1.15%	351	0.89%
Brazeau	254,250,600	7.04%	258,039,900	7.15%	-1.47%	1,519	3.85%
Breed	78,584,600	2.18%	80,246,600	2.22%	-2.07%	794	2.01%
Chase	198,850,100	5.50%	189,972,700	5.26%	4.67%	2,846	7.21%
Doty	104,707,200	2.90%	104,218,200	2.89%	0.47%	287	0.73%
Gillett	67,218,300	1.86%	68,733,300	1.90%	-2.20%	1,113	2.82%
How	42,107,800	1.17%	42,254,000	1.17%	-0.35%	584	1.48%
Lakewood	241,072,000	6.67%	241,735,800	6.69%	-0.27%	989	2.51%
Lena	48,921,800	1.35%	48,502,300	1.34%	0.86%	771	1.95%
Little River	81,893,400	2.27%	82,770,100	2.29%	-1.06%	1,128	2.86%
Little Suamico	371,306,000	10.28%	377,709,000	10.46%	-1.70%	4,876	12.36%
Maple Valley	56,224,600	1.56%	56,574,200	1.57%	-0.62%	733	1.86%
Morgan	74,982,200	2.08%	75,370,900	2.09%	-0.52%	1,023	2.59%
Mountain	165,464,500	4.58%	161,371,000	4.47%	2.54%	912	2.31%
Oconto	101,122,200	2.80%	100,600,400	2.79%	0.52%	1,449	3.67%
Oconto Falls	93,307,700	2.58%	97,363,300	2.70%	-4.17%	1,251	3.17%
Pensaukee	124,211,900	3.44%	123,813,400	3.43%	0.32%	1,409	3.57%
Riverview	255,199,400	7.06%	251,333,400	6.96%	1.54%	921	2.33%
Spruce	105,970,200	2.93%	107,903,500	2.99%	-1.79%	965	2.45%
Stiles	128,242,300	3.55%	124,211,400	3.44%	3.25%	1,596	4.05%
Townsend	311,066,900	8.61%	296,422,600	8.21%	4.94%	1,107	2.81%
Underhill	88,487,200	2.45%	88,408,100	2.45%	0.09%	901	2.28%
Total Towns	3,198,637,500	88.55%	3,184,459,300	88.18%	0.45%	29,485	74.73%
Lena	30,608,800	0.85%	30,920,200	0.86%	-1.01%	505	1.28%
Pulaski	782,600	0.02%	822,600	0.02%	-4.86%	0	0.00%
Suring	21,536,535	0.60%	21,904,235	0.61%	-1.68%	559	1.42%
Total Villages	52,927,935	1.47%	53,647,035	1.49%	-1.34%	1,064	2.70%
Gillett	52,255,600	1.45%	53,424,500	1.48%	-2.19%	1,225	3.10%
Oconto	186,023,000	5.15%	197,330,000	5.46%	-5.73%	4,757	12.06%
Oconto Falls	122,351,700	3.39%	122,441,100	3.39%	-0.07%	2,924	7.41%
Total Cities	360,630,300	9.98%	373,195,600	10.33%	-3.37%	8,906	22.57%
County Total	\$3,612,195,735	100.00%	\$3,611,301,935	100.00%	0.02%	39,455	100.00%

2008 Population 39,261 0.5%

TID VALUES	2010 Total Increment	2009 Total Increment	Base Value	Current Value (base plus increment)
V. SURING #1	\$1,443,565	\$1,128,765	\$1,449,235	\$2,892,800
C. GILLETT #1 1986	611,600	585,900	780,300	\$1,391,900
C. GILLETT #2 1993	1,263,600	1,212,500	47,700	\$1,311,300
C. GILLETT #3	3,552,900	4,467,000	7,370,500	\$10,923,400
C. OCONTO #2 1998	7,268,500	10,973,200	4,100,500	\$11,369,000
C. OCONTO #3 2007	0	249,500	13,416,200	\$13,416,200
C. OFALLS #2 1992	26,186,300	26,749,500	4,395,700	\$30,582,000
	40,326,465	45,366,365	31,560,135	71,886,600

Total Equalized Value Including TIDs:
 -0.1134% \$3,652,522,200 \$3,656,668,300

NET NEW CONSTRUCTION 2009-2010

August 13, 2010

COMUN CODE	NAME OF MUNICIPALITY	2009 TOTAL EQUALIZED VALUE	AMOUNT OF NET NEW CONSTRUCTION	PERCENT CHANGE
42002	TOWN OF ABRAMS	\$162,799,000	\$2,055,900	1.26%
42006	TOWN OF BAGLEY	\$44,106,200	\$512,900	1.16%
42008	TOWN OF BRAZEAU	\$258,039,900	\$2,718,500	1.05%
42010	TOWN OF BREED	\$80,246,600	\$499,200	0.62%
42012	TOWN OF CHASE	\$189,972,700	\$1,798,800	0.95%
42014	TOWN OF DOTY	\$104,218,200	\$853,400	0.82%
42016	TOWN OF GILLETT	\$68,733,300	\$58,200	0.08%
42018	TOWN OF HOW	\$42,254,000	\$523,300	1.24%
42019	TOWN OF LAKEWOOD	\$241,735,800	\$1,540,500	0.64%
42020	TOWN OF LENA	\$48,502,300	\$255,500	0.53%
42022	TOWN OF LITTLE RIVER	\$82,770,100	\$364,500	0.44%
42024	TOWN OF LITTLE SUAMICO	\$377,709,000	\$3,442,100	0.91%
42026	TOWN OF MAPLE VALLEY	\$56,574,200	\$734,000	1.30%
42028	TOWN OF MORGAN	\$75,370,900	\$652,800	0.87%
42029	TOWN OF MOUNTAIN	\$161,371,000	\$776,000	0.48%
42030	TOWN OF OCONTO	\$100,600,400	\$784,300	0.78%
42032	TOWN OF OCONTO FALLS	\$97,363,300	\$696,300	0.72%
42034	TOWN OF PENSAUKEE	\$123,813,400	\$700,200	0.57%
42036	TOWN OF RIVERVIEW	\$251,333,400	\$1,596,100	0.64%
42038	TOWN OF SPRUCE	\$107,903,500	\$500,300	0.46%
42040	TOWN OF STILES	\$124,211,400	\$1,218,000	0.98%
42042	TOWN OF TOWNSEND	\$296,422,600	\$3,626,000	1.22%
42044	TOWN OF UNDERHILL	\$88,408,100	\$562,100	0.64%
42146	VILLAGE OF LENA	\$30,920,200	\$74,100	0.24%
42171	VILLAGE OF PULASKI*	\$822,600	\$0	0.00%
42181	VILLAGE OF SURING	\$23,033,000	\$421,700	1.83%
42231	CITY OF GILLETT	\$59,689,900	\$533,700	0.89%
42265	CITY OF OCONTO	\$208,552,700	\$254,900	0.12%
42266	CITY OF OCONTO FALLS	\$149,190,600	\$470,800	0.32%
42999	COUNTY OF OCONTO	\$3,656,668,300	\$28,224,100	0.77%

* Split districts are summed at the end of the report

OCONTO COUNTY WISCONSIN
2011 BUDGET SUMMARY BY CATAGORIES
(WITH 2010 COMPARISON)

	ADOPTED 2010	ADOPTED 2011	% OF TOTAL	\$ INCREASE (DECREASE)	PER \$1,000 OF EQUALIZED VALUE	
					2010	2011
BUDGET EXPENDITURES:						
General Government	\$5,154,291	\$5,492,358	13%	\$338,067	\$1.43	\$1.52
Public Safety	6,315,668	6,315,651	14%	(17)	\$1.75	\$1.75
Public Works (Incl. Highway)	11,326,509	10,464,312	24%	(862,197)	\$3.14	\$2.90
Health and Human Services	17,042,513	17,293,797	39%	251,284	\$4.72	\$4.79
Culture, Recreation and Education	1,277,822	1,159,424	3%	(118,398)	\$0.35	\$0.32
Conservation and Development	1,396,795	1,554,883	4%	158,088	\$0.39	\$0.43
Debt Service	461,000	469,500	1%	8,500	\$0.13	\$0.13
Capital Projects	424,000	1,160,000	3%	736,000	\$0.12	\$0.32
TOTAL BUDGETED EXPENDITURES	\$43,398,598	\$43,909,925	100.0%	\$511,327	\$12.02	\$12.16
ANTICIPATED REVENUES:						
Taxes (Other than Property):	\$420,170	\$428,320	1%	\$8,150	(\$0.12)	(\$0.12)
Intergovernmental Grants/Aids	15,421,505	13,918,479	32%	(1,503,026)	(\$4.27)	(\$3.85)
Licenses and Permits	212,500	230,950	1%	18,450	(\$0.06)	(\$0.06)
Fines, Forfeitures and Penalties	242,000	245,000	1%	3,000	(\$0.07)	(\$0.07)
Public Charges for Services	2,788,040	2,950,141	7%	162,101	(\$0.77)	(\$0.82)
Intergovernmental Charges	3,446,157	3,805,227	9%	359,070	(\$0.95)	(\$1.05)
Other (inc. Interest on Investments)	676,032	550,675	1%	(125,357)	(\$0.19)	(\$0.15)
TOTAL ANTICIPATED REVENUES	23,206,404	22,128,792	50.4%	(1,077,612)	(\$6.43)	(\$6.13)
(Subtotal of Expenditures less Revenues)	\$20,192,194	\$21,781,133		\$1,588,939	\$5.59	\$6.03
PRIOR YEARS FUND BALANCES APPLIED:						
HIGHWAY FUNDS APPLIED INCLUDING EQUIPMENT	764,990	891,990	2%	127,000	(\$0.21)	(\$0.25)
RECYCLING FUND	251,089	205,917	0%	(45,172)	(\$0.07)	(\$0.06)
HUMAN SERVICES FUND	75,000	333,009	1%	258,009	(\$0.02)	(\$0.09)
OTHER FUNDS TRANSFERS/APPLIED	400,000	1,087,374	2%	687,374	(\$0.11)	(\$0.30)
COUNTY SALES TAX FOR CAPITAL PROJECTS	424,000	1,160,000	3%	736,000	(\$0.12)	(\$0.32)
COUNTY SALES TAX FOR DEBT SERVICE	461,000	469,500	1%	8,500	(\$0.13)	(\$0.13)
GENERAL FUND APPLIED	200,000	-	0%	(200,000)	(\$0.06)	\$0.00
EMPLOYEE FURLOUGH	125,000	-	0%	(125,000)	(\$0.03)	\$0.00
TOTAL OF AMOUNTS APPLIED TO REDUCE COUNTY LEVY	2,701,079	4,147,790	9.4%	1,446,711	(\$0.75)	(\$1.15)
NET AMOUNT OF COUNTY OPERATIONS TO BE LEVIED	\$17,491,115	\$17,633,343	40.2%	\$142,228	\$4.843	\$4.882
PERCENT OF COUNTY TAX LEVY TO						
TOTAL BUDGETED EXPENDITURES	40.2%	40.2%				
COUNTY EQUALIZED VALUE (less TID Increment)	3,611,301,935	3,612,195,735		0.0%		
COUNTY TAX (MILL RATE) PER \$1,000 OF ASSESSED						
PROPERTY VALUE FOR OCONTO COUNTY OPERATIONS	\$4.843	\$4.882	\$0.038	0.8%		

1	OCONTO COUNTY LEVY LIMITS				2006	2007	2008	2009	2010	2011	
2					102.555%	102.871%	102.00%	102.00%	103.00%	103.00%	
3	Determination of Allowable Levy for Counties:										
4	1	Prior year county levy (line 27 of County Apportionment Sheet)			\$ 15,605,255	\$ 16,003,969	\$ 16,468,084	\$ 16,797,446	\$ 16,835,406	\$ 17,938,921	
5	2	Exclude County Developmentally Disabled Education Levy*			\$ -	\$ -					
6											
7	3	Prior year county levy (line 1 - l2 and - line 3)			\$ 15,605,255	\$ 16,003,969	\$ 16,468,084	\$ 16,505,300	16,835,406	\$ 17,938,921	
8	4	2%Growth applied to levy (3% IN 2010)	1.02	1.03	\$ 15,917,360	\$ 16,324,048	\$ 16,797,446	\$ 16,835,406	\$ 17,340,468	\$ 18,477,089	
9	5	Net new construction applied to levy			1.018	\$ 16,003,969	\$ 16,463,443	\$ 16,764,510	\$ 16,805,862	17,037,936	18,154,726
10	6	Select the larger of line 5 or line 6.			\$ 16,003,969	\$ 16,463,443	\$ 16,797,446	\$ 16,835,406	17,340,468	18,477,089	
11											
12	Adjustments to levy Limit, if Needed										
13	7	Unused 2007 payable 2008 levy capacity							598,453		
14	8	Adjustments to levy for transfer of services									
15		TO other governmental units. 66.0602(3)(a). (subtract)									
16	9	Adjustments to levy for transfer of services FROM other									
17		governmental units. 66.0602(3)(b). (add)									
18	10	Adjustments to levy for consolidation of services .									
19		66.0602(3)(g) (add)									
20	11	Increase in debt service									
21		for debt authorized prior to July 1,2005. 66.0602(3)(d)1 (add)									
22	12	Debt service for debt authorized after July 1, 2005. 66.0602(3)(d)2 (add)									
23	13	Increase in levy approved by a referendum. 66.0602(4) (add)									
24	14	Allowable levy. (Line 7 adjusted by lines 8 through 13)			\$ 16,003,969	\$ 16,463,443	\$ 16,797,446	\$ 16,835,406	\$ 17,938,921	\$ 18,477,089	
25											
26					Allowable Levy Increase	\$ 398,714	\$ 459,474	\$ 329,362	\$ 330,106	\$ 1,103,515	\$ 538,168
27					2005 to 2006		2006-2007	2007-2008	2008-2009	2009-2010	2010-2011
28											
29											
30	*	Beginning for 2009 levy, also excludes bridge and culvert aid s.82.028(2) and									
31		library levy for s.43.12 payments and less county-wide EMS levy.									

County code: 42999 Oconto County
 2010 PAYABLE 2011 COUNTY TAX LEVY RATE LIMIT CALCULATION
 PER DOR WORKSHEET

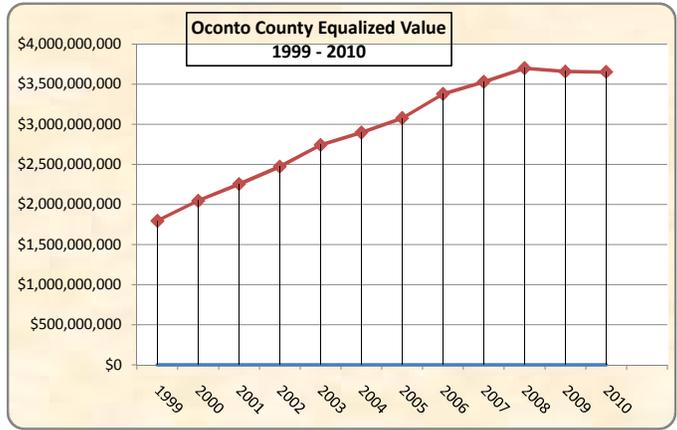
OPERATING LEVY RATE CALCULATION 2010-2011		2010 (FOR 2011)	2009(10)
Determination of Actual 2010 Payable 2011 Operating Levy Rate:			
1	Allowable 2010 payable 2011 County Operating Levy (L9 of 2009 form)	\$21,554,897	\$21,796,551
2	2009 Equalized Value of county exclusive of TID value increments	3,611,301,935	3,651,788,135
3	2009 payable 2010 Operating Levy Rate (L1/L2)	0.005968733	0.005968734
4	2010 Equalized value of the county exclusive of TID value increments	3,612,195,735	3,611,301,935
5	Allowable 2010 payable 2011 Operating Levy (L3*L4)	\$21,560,232	\$21,554,900
Adjustments to Allowable Operating Levy:			
6	Adjustments to 2010 payable 2011 Operating Levy allowed by referendum 66.77(3)		
7	Adjustments to 2010 payable 2011 Operating Levy for transfer of services to other governmental units. 66.77(3)(c)1.	-	
8	Adjustments to 2010 payable 2011 Operating Levy for transfer of services from other governmental units. 66.77(3)(c)2.	+	
9	Allowable 2010 Operating Levy and adjustments (sum L5 thru L8)	\$21,560,232	\$21,554,900
Actual 2010 payable 2011 Operating Levy Rate:			
10	Actual 2010 payable 2011 Operating Levy less Special Purpose Levies **	\$17,137,230	\$16,899,471
11	Actual 2010 payable 2011 Operating Levy Rate (L10/L4)	0.004744269	0.004679606

** Warning: must not exceed line 9 (see S66.77(4) Penalties)

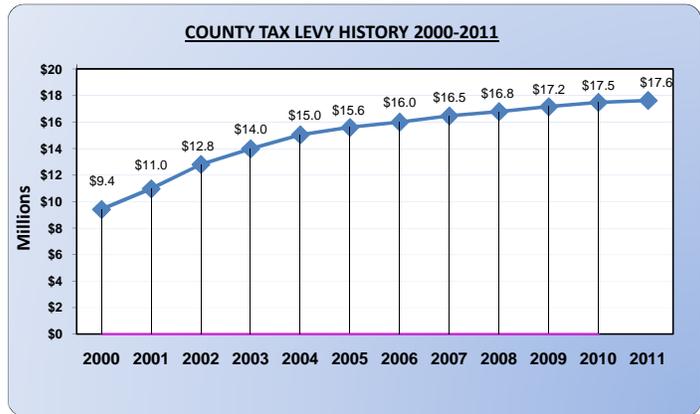
DEBT LEVY RATE CALCULATION			
Determination of Actual 2010 payable 2011 Debt Levy Rate:			
12	2010 payable 2011 Allowable Debt Levy (L16 on 2009 form)	1,799,489	1,819,663
13	2009 Equalized Value of county exclusive of TID value increments (L2)	3,611,301,935	3,651,788,135
14	2010 payable 2011 Debt Levy Rate (L12/L13)	0.000498294	0.000498294
15	2010 Equalized Value of the County exclusive of TID value increments (L	3,612,195,735	3,611,301,935
16	2010 payable 2011 Allowable Debt Levy (L14 * L15)	1,799,934	1,799,489
Adjustments to Allowable Debt Levy			
17	Adjustments for 2010 payable 2011 Debt Levy for debt issued to comply with court orders and judgements {67.04(5)(b)l}		
18	Adjustments for 2010 payable 2011 Debt Levy for debt issued to pay unfunded prior service liability contributions under WRS 67.04(5)(b)4.		
19	Adjustments for 2010 payable 2011 Debt Levy to provide liability insurance and risk management services under s. 611.11(4) stats. {67.04(5)(b)3}		
20	Adjustment for 2010 payable 2011 Debt Levy for debt issued with referendum approval {67.045(1)(a)}		
21	Adjustment for 2010 payable 2011 Debt Levy for debt authorized by the governing body prior to August 12, 1993 {67.045(1)(c)}		
22	Adjustment for 2010 payable 2011 Debt Levy for debt issued for purposes under s. 67.05(7)(c),(cc),(f),(h),or (i). Stats.{67.045(1)(d)}		
23	Adjustment for 2009 debt payments and related cost financed by issuing new debt. {67.045(1)(e)}		
24	Adjustment for 2010 debt issues approved by three-fourths vote of members elected as defined in s. 59.001(2M) Stats. {67.045(1)(f)}		
25	Allowable 2010 payable 2011 Debt Levy and adjustments (sum L16..L24)	1,799,934	1,799,489
Actual 2010 payable 2011 Debt Levy Rate			
26	Actual 2010 payable 2011 Debt Levy **	0	0
27	2010 Equalized value of the county excluding TID value increments (L4)	3,612,195,735	3,611,301,935
28	Actual 2010 payable 2011 Debt Levy Rate (L26/L27)	0.000000000	0.000000000

** Warning: Must not exceed line 25 (see S.66.77 (4) Penalties)

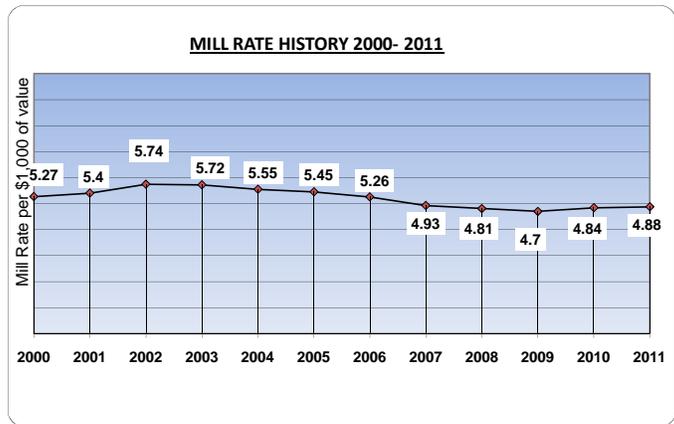
ACTUAL COUNTY TAX LEVY RATE			
1a	Actual 2010 payable 2011 Operating Levy Rate (L11)	0.004744269	0.004679606
2a	Actual 2010 payable 2011 Debt Levy Rate (L28)	0.000000000	0.000000000
3a	Actual County Tax Levy Rate less Special Purpose Levies (L1a + 2a)	0.004744269	0.004679606
4a	2010 County Tax Levy from Line 27 County Tax Apportionment Sheet	17,633,343	17,491,115
5a	2010 Equalized value of the county exclusive of TID value incr.(L4)	3,612,195,735	3,611,301,935
6a	2010 payable 2011 County Tax Levy Rate (L4a/5a)	0.004881613	0.004843437



The Equalized Value (E/V) of each municipality of the County is determined annually in August by the Wisconsin Dept of Revenue. The E/V, excluding the value of TIF district increments, is used by the county to calculate the county tax levy mill rate. The county uses the E/V of each municipality to apportion their share of the county tax. Oconto County's total E/V has increased every year in recent history until 2009, when it decreased and again for 2010.

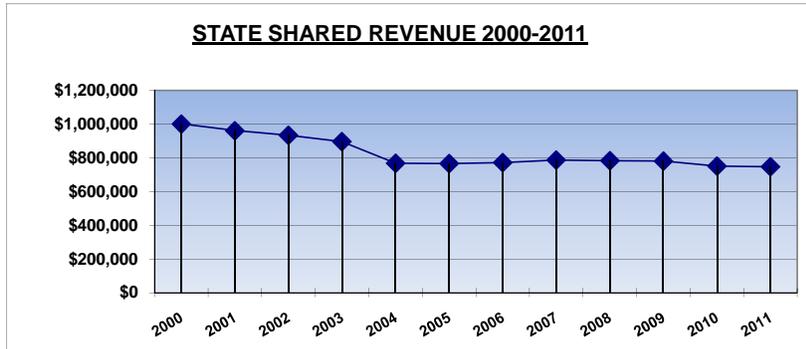
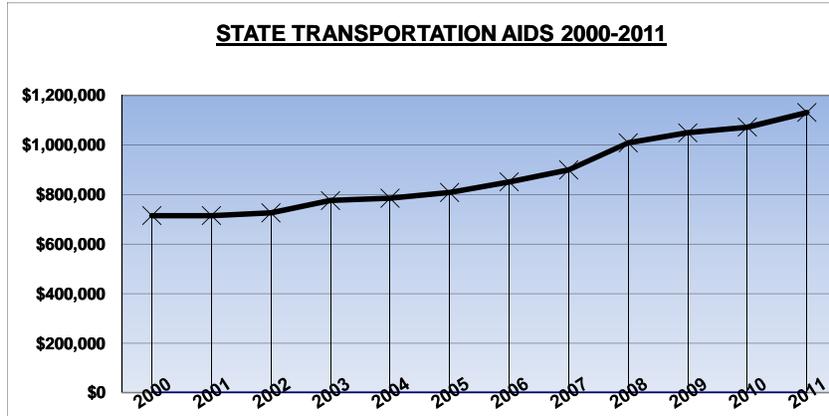


The annual county tax levy is developed through the county's budget process. It culminates with the County Board approving the next years' budget and county tax levy in October. Beginning with tax year 2006, the amount of the county tax levy is subject to levy limits imposed by the Wisc. Dept of Revenue.



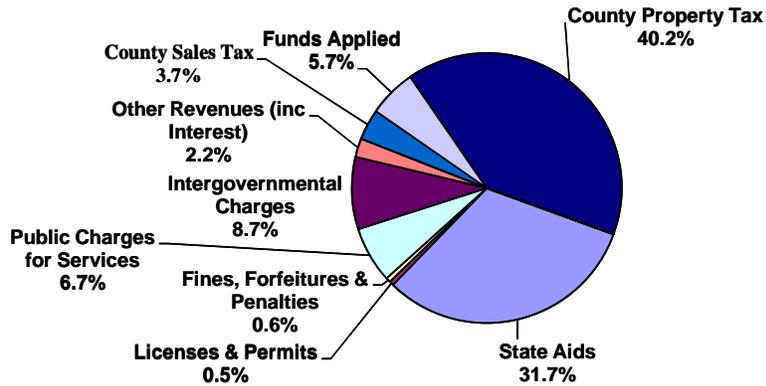
The Mill Rate is determined by dividing the amount of the county tax levy by the equalized value of the county (excluding TID). The rates indicated above are per \$1,000 of property value. Beginning with tax year 1994, the mill rate is subject to rate levy limits imposed by the Wisc Dept of Revenue.

**WIDOT HIGHWAY TRANSPORTATION AIDS &
WIDOR STATE SHARED REVENUE
Paid to Oconto County 2000-2011**

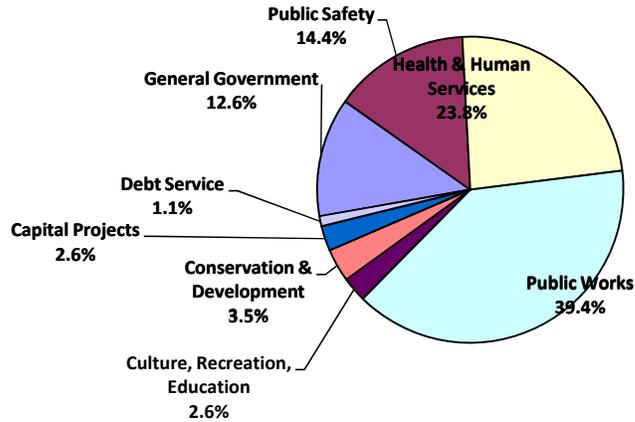


As can be seen in the above charts, State Transportation Aids for highway have increased most every year since 2000, while State Shared Revenue has decreased since 2000 and has remained basically the same since 2004.

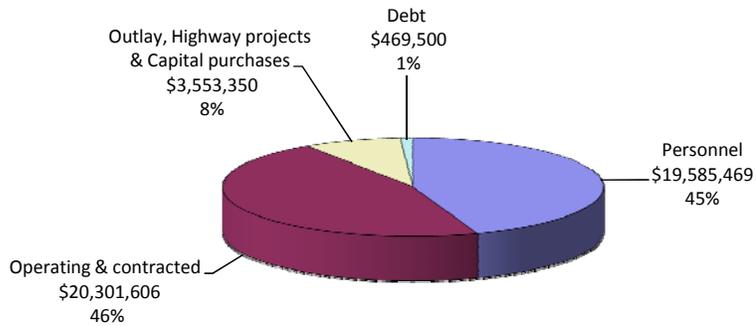
2011 REVENUE SOURCES



2011 EXPENDITURE CATEGORIES



2011 EXPENDITURES BY TYPE



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
			STATE FORESTRY TAX (Line 2)			SPECIAL CHARGES (Line 5)	SPECIAL CHARGES (Line 6)	BRIDGE AID (Line 12)	LIBRARY TAX (Line 11)	ALL OTHER COUNTY TAX (Line 18)	COUNTY SALES TAX CREDIT (Line 19)	Subtotal (Line 20)	TOTAL COUNTY (Line 27)	STATE SPECIAL CHG (Line 30)	COUNTY CHG BACKS (Line 37)	2011 GRAND TOTAL (Line 45)	% of county levy
	DISTRICT	2010 WITH TID	\$619,854.93		2010 WITHOUT TID	\$117.00	\$0.00	\$120,800	\$375,313	\$18,766,613	(\$1,629,500)	\$17,633,226.00	\$17,633,343.00	\$0.00	\$ 143.20	\$18,253,341.13	
6	Abrams	160,832,900	27,294.32		160,832,900	5.21	0.00	6,074.03	22,055.79	835,582.85	(72,553.44)	791,159.23	791,164.44	0.00		818,458.76	4.49%
7	Bagley	44,613,700	7,571.21		44,613,700	1.45	0.00	1,684.88	0.00	231,783.69	(20,125.72)	213,342.85	213,344.30	0.00		220,915.51	1.21%
8	Brazeau	254,250,600	43,147.88		254,250,600	8.24	0.00	9,602.05	34,866.61	1,320,920.28	(114,695.16)	1,250,693.78	1,250,702.02	0.00		1,293,849.90	7.09%
9	Breed	78,584,600	13,336.28		78,584,600	2.55	0.00	2,967.83	0.00	408,274.33	(35,450.35)	375,791.81	375,794.36	0.00		389,130.64	2.13%
10	Chase	198,850,100	33,746.08		198,850,100	6.44	0.00	7,509.79	27,269.28	1,033,095.42	(89,703.40)	978,171.09	978,177.53	0.00		1,011,923.61	5.55%
11	Doty	104,707,200	17,769.45		104,707,200	3.39	0.00	3,954.38	14,359.00	543,990.32	(47,234.53)	515,069.17	515,072.56	0.00		532,842.01	2.92%
12	Gillett	67,218,300	11,407.35		67,218,300	2.18	0.00	2,538.57	9,217.97	349,222.44	(30,322.89)	330,656.09	330,658.27	0.00		342,065.62	1.88%
13	How	42,107,800	7,145.95		42,107,800	1.36	0.00	1,590.25	0.00	218,764.66	(18,995.28)	201,359.63	201,360.99	0.00		208,506.94	1.14%
14	Lakewood	241,072,000	40,911.39		241,072,000	7.81	0.00	9,104.34	0.00	1,252,452.87	(108,750.15)	1,152,807.06	1,152,814.87	0.00		1,193,726.26	6.54%
15	Lena	48,921,800	8,302.32		48,921,800	1.58	0.00	1,847.58	6,708.88	254,165.76	(22,069.15)	240,653.07	240,654.65	0.00		248,956.97	1.36%
16	Little River	81,893,400	13,897.81		81,893,400	2.65	0.00	3,092.79	11,230.44	425,464.69	(36,942.99)	402,844.93	402,847.58	0.00	78.11	416,823.50	2.28%
17	Little Suamico	371,306,000	63,012.59		371,306,000	12.03	0.00	14,022.77	50,918.99	1,929,063.79	(167,500.09)	1,826,505.46	1,826,517.49	0.00		1,889,530.08	10.36%
18	Maple Valley	56,224,600	9,541.65		56,224,600	1.82	0.00	2,123.38	0.00	292,106.35	(25,363.52)	268,866.21	268,868.03	0.00		278,409.68	1.52%
19	Morgan	74,982,200	12,724.93		74,982,200	2.43	0.00	2,831.78	10,282.67	389,558.60	(33,825.27)	368,847.78	368,850.21	0.00		381,575.14	2.09%
20	Mountain	165,464,500	28,080.33		165,464,500	5.36	0.00	6,248.95	22,690.95	859,645.62	(74,642.80)	813,942.72	813,948.08	0.00		842,028.41	4.62%
21	Oconto	101,122,200	17,161.05		101,122,200	3.28	0.00	3,818.99	13,867.38	525,364.99	(45,617.30)	497,434.06	497,437.34	0.00		514,598.39	2.82%
22	Oconto Falls	93,307,700	15,834.88		93,307,700	3.02	0.00	3,523.87	12,795.74	484,765.95	(42,092.10)	458,993.46	458,996.48	0.00		474,831.36	2.60%
23	Pensaukee	124,211,900	21,079.52		124,211,900	4.02	0.00	4,691.00	17,033.78	645,324.02	(56,033.31)	611,015.49	611,019.51	0.00		632,099.03	3.47%
24	Riverview	255,199,400	43,308.90		255,199,400	8.27	0.00	9,637.88	34,996.73	1,325,849.63	(115,123.17)	1,255,361.07	1,255,369.34	0.00		1,298,678.24	7.12%
25	Spruce	105,970,200	17,983.79		105,970,200	3.43	0.00	4,002.08	14,532.21	550,552.04	(47,804.29)	521,282.04	521,285.47	0.00		539,269.26	2.96%
26	Stiles	128,242,300	21,763.50		128,242,300	4.15	0.00	4,843.21	17,586.49	666,263.35	(57,851.47)	630,841.58	630,845.73	0.00		652,609.23	3.58%
27	Townsend	311,066,900	52,789.95		311,066,900	10.08	0.00	11,747.78	42,658.11	1,616,100.72	(140,325.59)	1,530,181.02	1,530,191.10	0.00		1,582,981.05	8.68%
28	Underhill	88,487,200	15,016.81		88,487,200	2.87	0.00	3,341.82	12,134.68	459,721.78	(39,917.52)	435,280.76	435,283.63	0.00		450,300.44	2.47%
29																	
30	Total Towns	3,198,637,500	542,827.94		3,198,637,500	103.62	0.00	120,800.00	375,205.70	16,618,034.15	(1,442,939.49)	15,671,100.36	15,671,203.98	0.00	78.11	16,214,110.03	88.87%
31																	
32	Lena	30,608,800	5,194.50		30,608,800	0.99	0.00		0.00	159,023.36	(13,807.96)	145,215.40	145,216.39	0.00		150,410.89	0.82%
33	Pulaski	782,600	132.81		782,600	0.03	0.00		107.30	4,065.88	(353.04)	3,820.14	3,820.17	0.00		3,952.98	0.02%
34	Suring	22,980,100	3,899.86		21,536,535	0.70	0.00		0.00	111,889.79	(9,715.36)	102,174.43	102,175.13	0.00		106,074.99	0.58%
35																	
36	Total Villages	54,371,500	9,227.17		52,927,935	1.72	0.00	0.00	107.30	274,979.03	(23,876.36)	251,209.97	251,211.69	0.00	0.00	260,438.86	1.42%
37																	
38	Gillett	57,683,700	9,789.27		52,255,600	1.69	0.00		0.00	271,486.01	(23,573.06)	247,912.95	247,914.64	0.00		257,703.91	1.41%
39	Oconto	193,291,500	32,802.75		186,023,000	6.03	0.00		0.00	966,454.18	(83,916.96)	882,537.22	882,543.25	0.00	65.09	915,411.09	5.00%
40	Oconto Falls	148,538,000	25,207.80		122,351,700	3.94	0.00		0.00	635,659.63	(55,194.13)	580,465.50	580,469.44	0.00		605,677.24	3.29%
41																	
42	Total Cities	399,513,200	67,799.82		360,630,300	11.66	0.00	0.00	0.00	1,873,599.82	(162,684.15)	1,710,915.67	1,710,927.33	0.00	65.09	1,778,792.24	9.70%
43																	
44	County Total	\$ 3,652,522,200	\$ 619,854.93		\$ 3,612,195,735	\$ 117.00	\$ -	\$ 120,800.00	\$ 375,313.00	\$ 18,766,613.00	(\$ 1,629,500.00)	\$ 17,633,226.00	\$ 17,633,343.00	\$ -	\$ 143.20	\$ 18,253,341.13	100%
45																	
46	29-Oct-10																
47																	

COUNTY OF OCONTO

2011 BUDGET

SECTION B

BUDGET SUMMARY

BUDGET REVIEW SUMMARY

BUDGET SUMMARY CATAGORY GUIDE

2011 BUDGET SUMMARY PRESENTATION

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	COUNTY OF OCONTO												\$17,633,343		
2	2011 BUDGET REVIEW SUMMARY WORKSHEET												\$4,882		\$0.038
3	NET COSTS FOR TAX LEVY														0.79%
4		BOARD	BOARD	2011		Finance		2011			Subject to 3%	*SPECIAL	COUNTY		
5	10/18/2010 11:21	ADOPTED	ADOPTED	PROPOSED	2010-2011	Committee	2011	TOTAL			TAX LIMIT	PURPOSE	TAX LEVY	% of	
6		2009	2010	BUDGET	Difference	Recommend		TAX LEVY			LEVY	LEVY	LEVY	Levy	
7	THURSDAY SEPT 30														
8	LIBRARIES:												0	0	
9	OCONTO FALLS LIBRARY	58,194	86,135	89,825	3,690	89,825		89,825			89,825	89,825	89,825	0.5%	
10	GILLETT PUBLIC LIBRARY	38,844	56,788	56,825	37	56,825		56,825			56,825	56,825	56,825	0.3%	
11	OCONTO LIBRARY	94,199	94,199	94,199	0	94,199		94,199			94,199	94,199	94,199	0.5%	
12	LENA PUBLIC LIBRARY	17,273	29,466	30,539	1,073	30,539		30,539			30,539	30,539	30,539	0.2%	
13	SURING PUBLIC LIBRARY	27,853	34,941	36,262	1,321	36,262		36,262			36,262	36,262	36,262	0.2%	
14	LAKEWOOD PUBLIC LIBRARY	36,088	59,093	59,663	570	59,663		59,663			59,663	59,663	59,663	0.3%	
15	COUNTY LIBRARY BOARD		8,800	8,000	(800)	8,000		8,000			8,000	8,000	8,000	0.0%	
16	HISTORICAL SOCIETY	9,991	9,991	9,991	0	9,991		9,991			9,991	9,991	9,991	0.1%	
17	SENIOR CITIZENS CENTER	3,275	3,275	3,275	0	3,275		3,275			3,275	3,275	3,275	0.0%	
18	AIRPORT	17,621	17,621	17,622	1	17,622		17,622			17,622	17,622	17,622	0.1%	
19	COURTHOUSE MAINT	767,471	727,452	703,443	(24,009)	703,443		703,443			703,443	703,443	703,443	4.0%	
20	Courthouse Maintenance Outlay		0	23,750	23,750	23,750		23,750			23,750	23,750	23,750	0.1%	
21															
22	OCEDC:														
23	Economic Development	122,532	122,532	122,532	0	122,532		122,532			122,532	122,532	122,532	0.7%	
24	Tourism	131,760	129,260	128,250	(1,010)	128,250		128,250			128,250	128,250	128,250	0.7%	
25	COMMISSION ON AGING	32,490	32,878	33,616	738	33,616		33,616			33,616	33,616	33,616	0.2%	
26	YOUTH FAIR	9,500	9,400	9,400	0	9,400		9,400			9,400	9,400	9,400	0.1%	
27	EXTENSION/EDUCATION	291,836	291,836	295,202	3,366	295,202		295,202			295,202	295,202	295,202	1.7%	
28															
29	HUMAN SERVICES	5,014,991	4,988,184	4,988,184	0	4,988,184		4,988,184			4,988,184	4,988,184	4,988,184	28.3%	
30	HIGHWAY	3,221,673	3,221,673	3,221,672	(1)	3,221,672		3,221,672			3,221,672	3,221,672	3,221,672	18.3%	
31	Highway Local Bridge Aid	64,800	222,222	120,800	(101,422)	120,800		120,800			120,800	120,800	120,800	0.7%	
32															
33	FRIDAY OCT 1														
34	LAND/WATER RESOURCES:														
35	LWR ADMINISTRATIVE SUPPORT	24,527	24,407	24,470	63	24,470		24,470			24,470	24,470	24,470	0.1%	
36	FORESTRY, PARKS, RECREATION	(42,112)	(42,122)	(42,122)	0	(42,122)		(42,122)			(42,122)	(42,122)	(42,122)	-0.2%	
37	ZONING	302,180	302,180	302,180	0	302,180		302,180			302,180	302,180	302,180	1.7%	
38	RECYCLING	0	0	0	0	0		0			0	0	0	0.0%	
39	MAR-OCO	0	0	0	0	0		0			0	0	0	0.0%	
40	LAND CONSERVATION	158,049	116,928	169,665	52,737	169,665		169,665			169,665	169,665	169,665	1.0%	
41	Land Conservation Outlay	11,550				0		0			0	0	0	0.0%	
42	LAND INFORMATION (Surveyor)	360,081	360,005	366,855	6,850	366,855		366,855			366,855	366,855	366,855	2.1%	
43	LAND RECORDS	0	0	0	0	0		0			0	0	0	0.0%	
44															
45	MEDICAL EXAMINER	91,863	91,663	95,161	3,498	95,161		95,161			95,161	95,161	95,161	0.5%	
46	CHILD SUPPORT	234,481	152,386	253,644	101,258	253,644		253,644			253,644	253,644	253,644	1.4%	
47	CORPORATION COUNSEL	82,853	82,610	84,885	2,275	84,885		84,885			84,885	84,885	84,885	0.5%	
48	DISTRICT ATTORNEY/VICTIM WITNESS	246,617	226,601	226,084	(517)	226,084		226,084			226,084	226,084	226,084	1.3%	
49	COURTS	318,821	323,963	361,413	37,450	361,413		361,413			361,413	361,413	361,413	2.0%	
50	FAMILY MEDIATION FUND	17,102	16,200	16,411	211	16,411		16,411			16,411	16,411	16,411	0.1%	
51															
52	EMERGENCY GOVERNMENT	38,784	38,731	39,947	1,216	39,947		39,947			39,947	39,947	39,947	0.2%	
53	Emergency Govt Outlay	6,500	0	1,800	1,800	1,800		1,800			1,800	1,800	1,800	0.0%	
54	SHERIFF	5,784,920	5,695,281	5,694,867	(414)	5,694,867		5,694,867			5,694,867	5,694,867	5,694,867	32.3%	
55	Sheriff Outlay										0	0	0	0.0%	
56															
57	WEDNESDAY OCT 6														
58	VETERANS SERVICE OFFICER	116,680	116,680	119,171	2,491	119,171		119,171			119,171	119,171	119,171	0.7%	
59	REGISTER OF DEEDS	(14,429)	(17,645)	(17,673)	(28)	(17,673)		(17,673)			(17,673)	(17,673)	(17,673)	-0.1%	
60	COUNTY TREASURER	(203,891)	(203,887)	(195,173)	8,714	(195,173)		(195,173)			(195,173)	(195,173)	(195,173)	-1.1%	
61	Interest On Investments	(501,500)	(301,000)	(170,000)	131,000	(170,000)		(170,000)			(170,000)	(170,000)	(170,000)	0.0%	
62	COUNTY CLERK/ELECTIONS	207,846	207,846	202,432	(5,414)	202,432		202,432			202,432	202,432	202,432	1.1%	
63	COUNTY BOARD	222,185	216,799	209,399	(7,400)	209,399		209,399			209,399	209,399	209,399	1.2%	
64	TECHNOLOGY SERVICES	666,804	666,804	666,054	9,250	666,054		666,054			666,054	666,054	666,054	3.8%	
65	ADMIN CO-ORD/NEGOTIATIONS	175,090	175,090	206,165	31,075	206,165		206,165			206,165	206,165	206,165	1.2%	
66	INSURANCE/SAFETY/RISK MGT	142,672	142,672	196,542	53,870	196,542		196,542			196,542	196,542	196,542	1.1%	
67	FINANCE/DEBT SERVICE	221,947	218,298	234,915	16,617	234,915		234,915			234,915	234,915	234,915	1.3%	
68	BAY LAKE REGIONAL PLANNING	17,163	16,975	16,616	(359)	16,616		16,616			16,616	16,616	16,616	0.1%	
69	OTHER:														
70	State Apportionment Special Charges		1,358	117	(1,241)	117		117			117	117	117	0.0%	
71	S/A-State Shared Revenue	(779,912)	(742,653)	(745,953)	(3,300)	(745,953)		(745,953)			(745,953)	(745,953)	(745,953)	-4.4%	
72	S/A-Business Computer Exemption (est)	(9,000)	(9,000)	(9,500)	(500)	(9,500)		(9,500)			(9,500)	(9,500)	(9,500)	-0.1%	
73	Other (Indirect Cost Reimb)	(8,000)	(44,300)	(8,000)	36,300	(8,000)		(8,000)			(8,000)	(8,000)	(8,000)	0.0%	
74		17,839,562	17,968,616	18,353,422	384,806	18,353,422		18,353,422			18,353,422	18,353,422	18,353,422	103.3%	
75	CONTINGENCY	250,000	247,500	250,000	2,500	250,000		250,000			250,000	250,000	250,000	2.1%	
76	SUBTOTAL	18,089,562	18,216,116	18,603,422	387,306	18,716,422		18,716,422			18,716,422	18,716,422	18,716,422		
77	FUNDS APPLIED:														
78	Other Funds Applied (HHS)		(400,000)		400,000	(642,763)		(642,763)			(642,763)	(642,763)	(642,763)	-3.8%	
79	Hwy funds ttransfer					(440,316)		(440,316)			(440,316)	(440,316)	(440,316)		
80	General Fund Applied	(917,105)	(325,000)		325,000	0		0			0	0	0	0.0%	
81		(917,105)	(725,000)	0	725,000	(1,083,079)		(1,083,079)			(1,083,079)	0	(1,083,079)		
82		17,172,457	17,491,116	18,603,422	1,112,306	17,633,343		17,633,343			17,137,230	496,113	17,633,343		
83	Capital Outlay:														
84	Property Maintenance	55,000	30,000	610,000	580,000	610,000		610,000			610,000	610,000	610,000		
85	Fair Building Project	30,000	0		0						0	0	0		
86	Technology Services	109,850	160,000	160,000	0	160,000		160,000			160,000	160,000	160,000		
87	Sheriff New Vehicles	140,000	140,000	140,000	0	140,000		140,000			140,000	140,000	140,000		
88	Sheriff-Other														

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

E - Financial Administration:

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

F - General Buildings:

- 1. Courthouse Maintenance

G - Property Records & Control:

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

H - Property Insurance & Risk Management:

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

I - Other General Government:

- 1. Contingency

2 - PUBLIC SAFETY

A - Law Enforcement:

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

B - Emergency Government:

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

3 - HEALTH & HUMAN SERVICES

A - Veterans:

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

B - Aging:

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

C - Human Services:

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

D - Child Support:

- 1. Child Support Agency

4 - PUBLIC WORKS

A - Highway Road & Bridge:

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

B - Highway Internal Service:

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

C - Other Transportation:

- 1. Airport

D - Sanitation:

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

E - Recycling:

- 1. County Recycling Program

5 - CULTURE, RECREATION, EDUCATION

A - Culture:

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

B - Recreation:

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

C - Education:

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

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
- 9. Wildlife Damage Program

B - Development:

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

7 - CAPITAL PROJECTS

A - Capital (County Sales Tax Funded)

8 - DEBT SERVICE

A - Current

- 1. G/O Promissory Notes-Communications Upgrade Project

9 - FUNDS APPLIED TO REDUCE TAX LEVY

10 - TOTALS

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

OCONTO COUNTY WISCONSIN

2011 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1				ADOPTED										
2		DETAIL	ACCOUNT	2010		PROPOSED		ANTICIPATED		TRANSFERS/		2011		Change from
3		PAGE	TITLE	BUDGET		EXPENDITURES		(REVENUES)		FUNDS APPLIED		BUDGET LEVY		2010 to 2011
4	1	GENERAL GOVERNMENT *****												
5		LEGISLATIVE:												
6		4	County Board	216,799		209,399		-		-		209,399		(7,400)
7	1A	TOTAL LEGISLATIVE		\$ 216,799		\$ 209,399		\$ -		\$ -		\$ 209,399		\$ (7,400)
8		JUDICIAL:												
9		Courts:												
10		6	Clerk of Courts	517,807		552,469						552,469		34,662
11		7	Circuit Court Branch I&II	165,063		166,529						166,529		1,466
12		6	(State Aid-Courts)	(144,690)				(144,561)				(144,561)		129
13		6	(State Aid-GAL/Public Defenders)	(32,110)				(32,865)				(32,865)		(755)
14		6	(County Ordinance Forfeitures)	(120,000)				(120,000)				(120,000)		0
15		6	(County Share of State Fines)	(120,000)				(120,000)				(120,000)		0
16		6	(Court Fees and Costs)	(206,000)				(206,000)				(206,000)		0
17		6	(Charges to Departments-Child Support Agency)	(28,298)				(28,579)				(28,579)		(281)
18		8	Register in Probate	158,284		159,163						159,163		879
19		6	(Register in Probate Fees)	(14,000)				(14,000)				(14,000)		0
20		9	Family Court Commissioner	143,407		146,157		(700)				145,457		2,050
21		6	Law Library	4,500		3,800						3,800		(700)
22		10	Family Mediation	16,200		36,611		(20,200)				16,411		211
23			Net Courts	340,163		1,064,729		(686,905)				377,824		37,661
24														
25		13	Medical Examiner	91,663		95,161		-				95,161		3,498
26	1B	TOTAL JUDICIAL		\$ 431,826		\$ 1,159,890		\$ (686,905)		\$ -		\$ 472,985		\$ 41,159
27														
28		LEGAL:												
29		11	District Attorney (Fees)	197,566		204,624		(5,250)				199,374		1,808
30		12	Victim/Witness Program (State aid)	29,035		59,356		(32,646)				26,710		(2,325)
31			Net District Attorney	226,601		263,980		(37,896)				226,084		(517)
32														
33		21	Corporation Counsel (Charges to CSA)	82,610		98,022		(13,137)				84,885		2,275
34	1C	TOTAL LEGAL		\$ 309,211		\$ 362,002		\$ (51,033)		\$ -		\$ 310,969		\$ 1,758

OCONTO COUNTY WISCONSIN

2011 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1				ADOPTED										
2		DETAIL	ACCOUNT	2010		PROPOSED		ANTICIPATED		TRANSFERS/		2011		Change from
3		PAGE	TITLE	BUDGET		EXPENDITURES		(REVENUES)		FUNDS APPLIED		BUDGET LEVY		2010 to 2011
35			GENERAL ADMINISTRATION:											
36		23	Administrative Coordinator	151,240		153,865						153,865		2,625
37		23	Labor Negotiations	23,850		52,300						52,300		28,450
38														
39		14	County Clerk (Licenses & fees)	180,698		186,518		(2,200)				184,318		3,620
40		15	Elections (Charges for supplies)	27,148		37,814		(19,700)				18,114		(9,034)
41														
42		27-28	Technology Services (Charges to Depts & Fees)	656,804		692,454		(26,400)				666,054		9,250
43														
44			State Special Charge (ss.70.63)	1,358		117						117		(1,241)
45			Various Revenues:											
46		4	(State Shared Revenue)	(742,653)				(745,953)				(745,953)		(3,300)
47		4	(State Aid-Exempted Business Computers)	(9,000)				(9,500)				(9,500)		(500)
48		4	(Indirect Cost Reimbursements - General & Other)	(78,829)				(8,000)				(8,000)		70,829
49			(Interest On Investments)	(301,000)		-		(170,000)		-		(170,000)		131,000
50	1D		TOTAL GENERAL ADMINISTRATION	\$ (90,384)		\$ 1,123,068		\$ (981,753)		\$ -		\$ 141,315		\$ 231,699
51			FINANCIAL ADMINISTRATION:											
52			Finance:											
53		37	Finance Department	181,274		197,232		(120)				197,112		15,838
54		38	Independent Auditing	46,756		48,160						48,160		1,404
55		38	Cost Allocation Plan	6,410		6,410						6,410		0
56		38	(Audit / Accounting Charges to Departments)	(16,142)		(16,767)		-		-		(16,767)		(625)
57			Net Finance	218,298		235,035		(120)		-		234,915		16,617
58			Treasury:											
59		17	County Treasurer	189,163		210,527						210,527		21,364
60		17	Uncollectable Personal Property Tax Pmts	10,000		10,000						10,000		0
61		16	(Payments In Lieu of Taxes)	(25,000)				(25,000)				(25,000)		0
62		16	(Forest Crop Taxes)	(400)				(200)				(200)		200
63		16	(Managed Forest Land Taxes)	(14,000)				(18,000)				(18,000)		(4,000)
64		16	(Ag Use Value Penalties)	(6,000)				(4,000)				(4,000)		2,000
65		16	(State Aid-Forest Crop & MFL)	(18,000)				(18,000)				(18,000)		0
66		16	(Interest on Delinquent Property Taxes)	(338,650)				(350,000)				(350,000)		(11,350)
67		16	(Miscellaneous Sales-Treasurer)	(1,000)		-		(500)		-		(500)		500
68			Net Treasury	(203,887)		220,527		(415,700)		-		(195,173)		8,714
69			Assessment of Property:											
70		38-39	Property Tax Listing (Sale of R/E Listings)	194,174		198,996						198,996		4,822
71		39	Tax Deed Expense (Sale of tax deeds)	(62,300)		13,300		(64,500)				(51,200)		11,100
72		39	Assessor of Incomes	480		480		-		-		480		-
73			Net Assessment of Property	132,354		212,776		(64,500)		-		148,276		15,922
74	1E		TOTAL FINANCIAL ADMINISTRATION	\$ 146,765		\$ 668,338		\$ (480,320)		\$ -		\$ 188,018		\$ 41,253

OCONTO COUNTY WISCONSIN

2011 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1				ADOPTED										
2		DETAIL	ACCOUNT	2010		PROPOSED		ANTICIPATED		TRANSFERS/		2011		Change from
3		PAGE	TITLE	BUDGET		EXPENDITURES		(REVENUES)		FUNDS APPLIED		BUDGET LEVY		2010 to 2011
75			GENERAL BUILDINGS AND PLANT:											
76	31-32		Courthouse Property and Building Maintenance	727,452		727,193		-		-		727,193		(259)
77	1F		TOTAL GENERAL BLDGS AND PLANT	\$ 727,452		\$ 727,193		\$ -		\$ -		\$ 727,193		\$ (259)
78														
79			PROPERTY RECORDS AND CONTROL:											
80		21	Register of Deeds	243,355		298,327						298,327		54,972
81		21	(Register of Deeds Fees)	(200,000)				(256,000)				(256,000)		(56,000)
82		21	(Real Estate Transfer Fees-County Share)	(61,000)		-		(60,000)		-		(60,000)		1,000
83			Net Register of Deeds	(17,645)		298,327		(316,000)		-		(17,673)		(28)
84		43	Land Records Modernization Program	74,300		102,681				(4,295)		98,386		24,086
85		42	(State Aid-Land Records)	(300)				(6,386)				(6,386)		(6,086)
86		42	(Land Records Fees)	(48,000)				(60,000)				(60,000)		(12,000)
87		42	(SOLO Fees)	(8,000)				(8,000)				(8,000)		0
88		42	(Land Records Sale of GIS Maps)	(6,000)				(4,000)				(4,000)		2,000
89		42	(Public Access Fees)	(12,000)		-		(20,000)		-		(20,000)		(8,000)
90			Net Land Records Modernization Program	-		102,681		(98,386)		(4,295)		-		-
91		39-40	Land Information System-Surveyor (Charges)	198,454		216,731		(31,004)				185,727		(12,727)
92		41	Physical Address Program (Fees)	29,197		40,052		(7,200)		-		32,852		3,655
93			Net Surveyor	227,651		256,783		(38,204)		-		218,579		(9,072)
94	1G		TOTAL PROPERTY RECORDS AND CONTROL	\$ 210,006		\$ 657,791		\$ (452,590)		\$ (4,295)		\$ 200,906		\$ (9,100)
95														
96			INSURANCES, RISK MANAGEMENT AND OTHER:											
97		33	Insurance - Property, Liability, Worker's Comp...	665,180		699,680						699,680		34,500
98			(Insurance Charges To Departments)	(545,000)		(525,770)						(525,770)		19,230
99			(Insurance Dividends and Recoveries)	(43,000)				(39,000)				(39,000)		4,000
100		33	Safety/Risk Management	56,467		51,807						51,807		(4,660)
101		33	Employee Assistance Program	7,600		8,000						8,000		400
102		34	Section 125 & HRA Administration	1,425		14,200		(12,375)		-		1,825		400
103			Net Insurances and Risk Management	142,672		247,917		(51,375)		-		196,542		53,870
104			Other:											
105		1	Reserved for Contingencies	250,000		363,000		-		-		336,760		86,760
106	1H		TOTAL INSURANCES, RISK MANAGEMENT AND OTHER	\$ 392,672		\$ 610,917		\$ (51,375)		\$ -		\$ 533,302		\$ 140,630
107			TOTAL GENERAL GOVERNMENT	\$2,344,347		\$5,518,598		(\$2,703,976)		(\$4,295)		\$2,784,087		\$ 439,740
108														

OCONTO COUNTY WISCONSIN

2011 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1				ADOPTED										
2	DETAIL		ACCOUNT	2010		PROPOSED		ANTICIPATED		TRANSFERS/		2011		Change from
3	PAGE		TITLE	BUDGET		EXPENDITURES		(REVENUES)		FUNDS APPLIED		BUDGET LEVY		2010 to 2011
109	2 - PUBLIC SAFETY*****													
110	LAW ENFORCEMENT:													
111	60-61		Sheriff	2,859,193		2,883,883						2,883,883		24,690
112	62		Recreation Enforcement (Collections,charges, state aids)	57,170		121,637		(75,400)				46,237		(10,933)
113	61		Tribal Enforcement Program (State reimbursed)	0		30,000		(30,000)				0		0
114	61		Highway Safety Projects (State reimbursed)	0		5,500						5,500		5,500
115	58		(State Aid-Police Training)	(8,320)				(9,180)				(9,180)		(860)
116	58		(Miscellaneous State Aids)	(480)				(13,280)				(13,280)		(12,800)
117	58		(Sheriff Fees and Charges)	(106,400)				(100,000)				(100,000)		6,400
118	58		(Federal Park Patrol Reimbursement)	(13,000)				(13,000)				(13,000)		0
119	59		(Sale of Squad Cars)	(15,000)				(25,000)				(25,000)		(10,000)
120	65		Highway Safety Commission	900		900		-		-		900		-
121			Net Sheriff	2,774,063		3,041,920		(265,860)		-		2,776,060		1,997
122														
123	63		Dispatch-Radio and Communications	851,507		839,759						839,759		(11,748)
124	59		(Microwave Rental - Charge to Highway Dept.)	(2,400)				(2,400)		-		(2,400)		-
125			Net Dispatch	849,107		839,759		(2,400)		-		837,359		(11,748)
126														
127	64		County Jail	1,921,864		1,913,050						1,913,050		(8,814)
128	58		(Board of Prisoners-Huber Revenue)	(65,750)				(49,750)				(49,750)		16,000
129	58		(Board of Prisoners-Probation Hold)	(41,500)				(40,750)				(40,750)		750
130	59		(Board of Prisoners Other Charges)	(48,500)				(47,250)				(47,250)		1,250
131	58		(Inmate Telephone Commission)	(9,500)				(13,500)		-		(13,500)		(4,000)
132			Net County Jail	1,756,614		1,913,050		(151,250)		-		1,761,800		5,186
133														
134	65		Juvenile Detention Center	421,797		423,448						423,448		1,651
135	58		(Juvenile Detention - Housing Charges)	(7,500)				(5,000)				(5,000)		2,500
136	59		(Juvenile Detention - Charges To Other Counties)	(98,800)				(98,800)		-		(98,800)		-
137			Net Juvenile Detention Center	315,497		423,448		(103,800)		-		319,648		4,151
138	2A		TOTAL LAW ENFORCEMENT	\$ 5,695,281		\$ 6,218,177		\$ (523,310)		\$ -		\$ 5,694,867		\$ (414)
139	EMERGENCY GOVERNMENT:													
140	67		Emergency Management (State Aid)	56,780		70,936		(41,264)				29,672		(27,108)
141	68		EPCRA (SARA) Program (State Aid)	(19,049)		20,538		(10,713)				9,825		28,874
142	68		Homeland Security			5,000		(3,750)				1,250		1,250
143	68		EMS Council	1,000		1,000		-		-		1,000		-
144	2B		TOTAL EMERGENCY GOVERNMENT	\$ 38,731		\$ 97,474		\$ (55,727)		\$ -		\$ 41,747		\$ 3,016
145			TOTAL PUBLIC SAFETY	\$5,734,012		\$6,315,651		(\$579,037)		\$0		\$5,736,614		\$ 2,602
146														

OCONTO COUNTY WISCONSIN

2011 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1				ADOPTED										
2		DETAIL	ACCOUNT	2010		PROPOSED		ANTICIPATED		TRANSFERS/		2011		Change from
3		PAGE	TITLE	BUDGET		EXPENDITURES		(REVENUES)		FUNDS APPLIED		BUDGET LEVY		2010 to 2011
147			3 - HEALTH/HUMAN SERVICES*****											
148			VETERANS:											
149		24	Veterans Service Office (State Aid)	112,120		124,611		(10,000)				114,611		2,491
150		25	Veterans Relief	3,000		3,000						3,000		0
151		25	Care of Veterans Graves	1,560		1,560		-		-		1,560		-
152		3A	Total Veterans Service Office	\$ 116,680		\$ 129,171		\$ (10,000)		\$ -		\$ 119,171	#	\$ 2,491
153			AGING:											
154		23	Commission on Aging (State transportation grant)	131,818		136,244						136,244		4,426
155			(State Transportation Grant S85.21)	(98,940)				(102,628)				(102,628)		(3,688)
156		2	Oconto Falls Area Senior Citizen Center			3,275		-		-		3,275		-
157		3B	Total Aging	\$ 36,153		\$ 139,519		\$ (102,628)		\$ -		\$ 36,891	#	\$ 738
158			HUMAN SERVICES AGENCY:											
159		70-72	Administrative Support Division	604,388		611,389								
160		69-70	(Division Revenues)	(8,728,476)				(8,734,688)				(8,123,299)		789
161		75-84	Economic Support Division	1,254,840		1,169,142								
162		73-74	(Division Revenues)	(930,154)				(882,092)				287,050		(37,636)
163		86-96	Public Health Division	1,033,625		1,062,789								
164		85-86	(Division Revenues)	(307,995)				(321,214)				741,575		15,945
165		98-103	Family Services Division	2,009,661		2,042,468								
166		97	(Division Revenues)	(123,246)				(87,990)				1,954,478		68,063
167		105-111	Vocational Service Division	654,496		840,082								
168		104	(Division Revenues)	(301,701)				(407,097)				432,985		80,190
169		114-125	Community/Long-Term Support Division	10,685,596		10,821,190								
170		112-113	(Division Revenues)	(787,850)				(792,786)				10,028,404		130,658
171		72	(Fund Balance Applied)	(75,000)		-		-		(333,009)		(333,009)		(258,009)
172		3C	Total Human Services Agency	\$ 4,988,184		\$ 16,547,060		\$ (11,225,867)		\$ (333,009)		\$ 4,988,184	#	\$ -
173			CHILD SUPPORT:											
174		19	Child Support Agency	538,134		478,047						478,047		(60,087)
175		18	(State Aid-Child Support Program)	(383,548)				(222,203)				(222,203)		161,345
176		18	(Child Support Fees)	(2,200)		-		(2,200)		-		(2,200)		-
177		3D	Total Child Support	\$ 152,386		\$ 478,047		\$ (224,403)		\$ -		\$ 253,644	#	\$ 101,258
178			TOTAL HEALTH/HUMAN SERVICES	\$5,293,403		\$17,293,797		(\$11,562,898)		(\$333,009)		\$5,397,890		\$ 104,487
179														

OCONTO COUNTY WISCONSIN

2011 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1				ADOPTED										
2	DETAIL		ACCOUNT	2010		PROPOSED		ANTICIPATED		TRANSFERS/		2011		Change from
3	PAGE		TITLE	BUDGET		EXPENDITURES		(REVENUES)		FUNDS APPLIED		BUDGET LEVY		2010 to 2011
180	4 - PUBLIC WORKS*****													
181			Highway Road and Bridge Fund:											
182	126		Highway Administration	363,627		438,498						438,498		74,871
183	126		CTHS General Maintenance	1,106,385		1,320,987						1,320,987		214,602
184	126		CTHS Snow & Ice Removal	783,717		700,000						700,000		(83,717)
185	126		Hot Mix Maintenance	1,191,864		1,192,176						1,192,176		312
186	126		Shouldering - Gravel Maintenance	148,720		150,425						150,425		1,705
187	126		FAS Construction (State/federal cost sharing)	192,105		60,000		(12,000)				48,000		(144,105)
188	126		FAS Construction-County Cost	380,991		120,000						120,000		(260,991)
189	126		CHIP Program (State cost sharing)	100,000		855,000		(350,873)				504,127		404,127
190	126		Local Safe Bridge Program (State cost sharing)	100,850		347,000		(270,000)				77,000		(23,850)
191	126		State Transportation Aids	(1,068,699)				(1,131,371)				(1,131,371)		(62,672)
192	126		State-LRIP Administration	(12,898)				(6,180)		(191,990)		(198,170)		(185,272)
193	126		Highway Funds Applied	(64,990)		-		-		-		-		64,990
194			subtotal (highway tax levy)	3,221,672		5,184,086		(1,770,424)		(191,990)		3,221,672		-
195	126		Local Bridge Aid Program (bridge aid tax levy)	222,222		120,800						120,800		(101,422)
196			Highway Internal Service Fund:											
197			Acquisition of Capital Assets (Hwy fund balance applied)	0		700,000				(700,000)		0		0
198	134-136		STHS Maint & Winter Snow and Ice (State Reimburse)	0		1,430,800		(1,430,800)				0		0
199	137		Local Department Work (County Depts Reimb)	0		168,510		(168,510)				0		0
200	137		Local Governments Hwy Work (Local Dist Reimburse)	-		1,863,947		(1,863,947)		-		-		-
201	4A		Total Highway Transportation	\$ 3,443,894		\$ 9,468,143		\$ (5,233,681)		\$ (891,990)		\$ 3,342,472	#	\$ (101,422)
202			Other Transportation:											
203	4B	2	Airports	\$ 17,621		\$ 17,622		\$ -		\$ -		\$ 17,622	#	\$ 1
204			Sanitation:											
205	48		Private Sewage System Regulation	183,646		184,480						184,480		834
206	47		(Private Sewage System Permits)	(54,000)				(67,500)				(67,500)		(13,500)
207	47		(Wisconsin Fund Application Fees)	(1,000)				(1,000)				(1,000)		0
208	50		Salvage Yard Cleanup	550		550		-		-		550		-
209	4C		Total Sanitation	\$ 129,196		\$ 185,030		\$ (68,500)		\$ -		\$ 116,530	#	\$ (12,666)
210			RECYCLING:											
211	56-57		Recycling Program Expenditures	793,546		743,517						743,517		(50,029)
212	57		Recycling Outlay	20,000		50,000						50,000		30,000
213	55		(State Grant-Recycling)	(290,000)				(305,000)				(305,000)		(15,000)
214	55		(Other Recycling Revenues)	(45,300)				(44,800)				(44,800)		500
215	55		(Sale of Recyclables)	(227,157)				(237,800)				(237,800)		(10,643)
216	55		(Recycling Fund Balance Applied)	(251,089)		-		-		(205,917)		(205,917)		45,172
217	4D		Total Recycling	\$ -		\$ 793,517		\$ (587,600)		\$ (205,917)		\$ -	#	\$ -
218			TOTAL PUBLIC WORKS	\$3,590,711		\$10,464,312		(\$5,889,781)		(\$1,097,907)		\$3,476,624		(\$114,087)
219														

OCONTO COUNTY WISCONSIN

2011 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1				ADOPTED										
2		DETAIL	ACCOUNT	2010		PROPOSED		ANTICIPATED		TRANSFERS/		2011		Change from
3		PAGE	TITLE	BUDGET		EXPENDITURES		(REVENUES)		FUNDS APPLIED		BUDGET LEVY		2010 to 2011
220			5 - CULTURE, RECREATION AND EDUCATION *****											
221			Culture:											
222		2	Libraries	369,422		375,313						375,313		5,891
223		2	Oconto County Historical Society	9,991		9,991						9,991		0
224		2	Oconto County Youth Fair	9,400		9,400		-		-		9,400		-
225		5A	TOTAL CULTURE	\$ 388,813		\$ 394,704		\$ -		\$ -		\$ 394,704	#	\$ 5,891
226														
227			Recreation:											
228		53	* Snowmobile Trails (State aid reimbursed)	0		105,250		(105,250)				0		0
229		53	* ATV Trails (State aid reimbursed)	0		37,944		(37,944)				0		0
230		52	County Parks	282,019		287,724						287,724		5,705
231		51-52	(County Parks Fees/Permits)	(168,150)				(170,325)				(170,325)		(2,175)
232		53	*Local Park Aid Grants	0								0		0
233		53	* Boat Landing (Landing Fees)	0		27,500		(27,500)				0		0
234		53	*Shooting Range (Range Fees)	-		10,000		(10,000)		-		-		-
235		5B	TOTAL RECREATION	\$ 113,869		\$ 468,418		\$ (351,019)		\$ -		\$ 117,399	#	\$ 3,530
236														
237			Education:											
238		28-29	University Extension (Extension Sales)	291,236		295,702		(1,100)				294,602		3,366
239		30	Extension Homemakers	600		600		-		-		600		-
240		5C	TOTAL EDUCATION	\$ 291,836		\$ 296,302		\$ (1,100)		\$ -		\$ 295,202	#	\$ 3,366
241			TOTAL CULTURE,RECREATION,EDUCATION	\$794,518		\$1,159,424		(\$352,119)		\$0		\$807,305		\$12,787
242														

OCONTO COUNTY WISCONSIN

2011 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1				ADOPTED										
2		DETAIL	ACCOUNT	2010		PROPOSED		ANTICIPATED		TRANSFERS/		2011		Change from
3		PAGE	TITLE	BUDGET		EXPENDITURES		(REVENUES)		FUNDS APPLIED		BUDGET LEVY		2010 to 2011
243			6 - CONSERVATION AND DEVELOPMENT*****											
244			Conservation:											
245		37	LWR Administration	24,407		24,470						24,470		63
246		53-54	County Forestry	303,730		303,582		(3,000)				300,582		(3,148)
247		51	(County Forest Timber Sales)	(450,000)				(450,000)				(450,000)		0
248		52	Timber Sales - 10% Payments to Districts	45,000				45,000				45,000		0
249		51	(County Forest Permits)	(8,825)				(5,325)				(5,325)		3,500
250		53	Forest Roads (State aid)	0		11,623		(11,623)				0		0
251		51	(State Aid-Forestry Fund)	(50,016)		10,000		(61,398)				(51,398)		(1,382)
252		51	(State Aid-National Forest Title III)	0		11,070		(11,070)				0		0
253		54	* State Conservation (State aid reimbursement)	0		2,600		(2,600)				0		0
254		54	County Dams	1,620		1,620						1,620		0
255		54	* Wildlife Habitat Management (State aid reimbursed)	0		2,179		(2,179)				0		0
256		54	* County Forest Land Acquisition	2,500								0		(2,500)
257		54	Gypsy Moth Program (State aid reimbursed)			35,000		(35,000)				0		0
258		44-45	Land Conservation (State aids & permits)	116,928		504,665		(335,000)				169,665		52,737
259		46	Wildlife Damage Program	-		9,416		(9,416)		-		-		-
260		6A	TOTAL CONSERVATION	\$ (14,656)		\$ 916,225		\$ (881,611)		\$ -		\$ 34,614	#	\$ 49,270
261			DEVELOPMENT:											
262		3	Economic Development Corporation	122,532		122,532						122,532		0
263		3	Tourism	126,760		128,250						154,490		27,730
264		2	Bay Lake Regional Planning Commission	16,975		16,616						16,616		(359)
265		49	Zoning	262,455		257,746		(13,620)				244,126		(18,329)
266		49	Board of Adjustments	18,008		18,133						18,133		125
267		50	Land Use Planning	68,701		69,141						69,141		440
268		47	(Planning/Zoning Fees & Permits)	(141,650)		-		(145,750)		-		(145,750)		(4,100)
269		6B	TOTAL DEVELOPMENT	\$ 473,781		\$ 612,418		\$ (159,370)		\$ -		\$ 479,288	#	\$ 5,507
270														
271			TOTAL CONSERVATION /DEVELOPMENT	\$459,125		\$1,528,643		(\$1,040,981)		\$0		\$513,902		\$54,777
272														

OCONTO COUNTY WISCONSIN

2011 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1				ADOPTED										
2		DETAIL	ACCOUNT	2010		PROPOSED		ANTICIPATED		TRANSFERS/		2011		Change from
3		PAGE	TITLE	BUDGET		EXPENDITURES		(REVENUES)		FUNDS APPLIED		BUDGET LEVY		2010 to 2011
273			7 - CAPITAL PROJECTS*****											
274		32	Property & Maintenance Projects	30,000		610,000				(610,000)		0		(30,000)
275		27	Technology Services Computer Equipment	160,000		160,000				(160,000)		0		(160,000)
276		66	Sheriff-Radios/Recording Equipment	0		250,000				(250,000)		0		0
277		66	Sheriff-New Squads	140,000		140,000				(140,000)		0		(140,000)
278			Forestry Equipment	20,000								0		(20,000)
279			LIS-Orthophotography Project	74,000								0		(74,000)
280				(424,000)		-		-		-		-		424,000
281			7A TOTAL CAPITAL PROJECTS	\$0		\$1,160,000		\$0		(\$1,160,000)		\$0	#	\$0
282														
283			8 - DEBT SERVICE*****											
284			Principal and Interest of Bonds and Notes:											
285		139	G/O Issue of 2006 - Communications Project	461,000		469,500				(469,500)		0		(461,000)
286				(461,000)		-		-		-		-		461,000
287			8A TOTAL DEBT SERVICE	\$0		\$469,500		\$0		(\$469,500)		\$0	#	\$0
288														
289														
290			9 INTRAFUND TRANSFERS:											
291			FROM HUMAN SERVICES TO GENERAL FUND	(400,000)						(642,763)		(642,763)		(242,763)
292			FROM HIGHWAY TO GENERAL FUND	-		-		-		(440,316)		(440,316)		(440,316)
293			TOTAL TRANSFERS	(400,000)		-		-		(1,083,079)		(1,083,079)		(683,079)
294			10 APPLIED GENERAL FUND BALANCE	(200,000)								0		200,000
295			REQUIRED FURLOUGH SAVINGS	(125,000)		-		-		-		-		125,000
296														
297			GRAND TOTALS	\$17,491,116		\$43,909,925		(\$22,128,792)		(\$4,147,790)		\$17,633,343		\$142,227
298														
299														
300				\$17,491,116				NET TAX LEVY				\$17,633,343		\$142,227
301														
302				\$3,611,301,935				EQUALIZED VALUE Less TID.....				\$3,612,195,735		
303				0.00484344				COUNTY MILL RATE				0.00488161		0.0000382
304				\$4.84				PER \$1,000 OF EQUALIZED VALUE				\$4.88		\$0.04
305														
306														

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COUNTY OF OCONTO

2011 BUDGET

SECTION C

SUPPLEMENTAL INFORMATION

Funds & Fund Cash Balances

Long-Term Debt

County Sales Tax

Capital Improvement Plan & Allocations

FUND & CASH BALANCES 12/31/2009 & 12/31/2008

		FUND BALANCE 12/31/2009	FUND \$ CASH 12/31/2009	FUND BALANCE 12/31/2008	FUND \$ CASH 12/31/2008
GENERAL FUND:			\$ 10,307,856		\$ 11,451,140
	RESERVED FOR OPERATIONS	4,000,000		3,764,460	
	RESERVED-CASH FLOW	\$ 2,000,000		\$ 2,267,747	
	FUND BALANCE APPLIED NEXT YR	325,000		917,105	
	NON-LAPSING CARRY-OVER	472,068		733,718	
	UNDESIGNATED	3,756,215		3,799,309	
	RESERVE FOR TAX CERTIFICATES	2,304,259		1,992,514	
	OTHER	15,077		13,333	
	<i>TOTAL</i>	\$ 12,872,619		\$ 13,488,186	
SPECIAL REVENUE:			\$ 3,165,271		\$ 2,124,572
	HIGHWAY	604,289		520,332	
	HUMAN SERVICES	1,916,653		814,162	
	JAIL ASSESSMENT	142,796		131,083	
	FAMILY MEDIATION	1,068		2,295	
	COUNTY SALES TAX	80,970		463,965	
	TOURISM	23,660		15,363	
		\$ 2,769,436		\$ 1,947,200	
ENTERPRISE:			\$ 643,702		\$ 1,015,076
	RECYCLING (net of fixed assets)	\$ 570,438		\$ 845,759	
INTERNAL SERVICE:			\$ 1,907,454		\$ 1,917,523
	HIGHWAY (net of fixed assets)	\$ 2,974,836		\$ 2,928,605	
TRUST FUNDS:			\$ 607,479		\$ 607,479
	REVOLVING LOAN	457,425		551,730	
	DOG LICENSE	17,846		19,568	
	COA TRANSPORTATION	4,877		857	
	SECTION 125/HRA	17,418		14,996	
	DEBT SERVICE-CURRENT	0		0	
		\$ 497,566		\$ 587,151	
TOTALS		\$ 19,114,457	\$ 16,631,762	\$ 18,951,142	\$ 17,115,790

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 may be an accounting difference between Fund Balance and Cash Balance.

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

**OCONTO COUNTY, WISCONSIN
LONG-TERM DEBT SUMMARY SCHEDULE 2011-2013**

Issue Date	Debt	Purpose	Original Amount	Interest Rates	Principal Outstanding 1/1/2011	Retired	Principal Outstanding 12/31/2011
(C)	3/1/2006 G.O. Promissory Notes	Communications System Upgrade	2,875,000	3.75 - 4.0%	1,325,000	(425,000)	900,000
			<u>\$2,875,000</u>		<u>\$1,325,000</u>	<u>(\$425,000)</u>	<u>\$900,000</u>

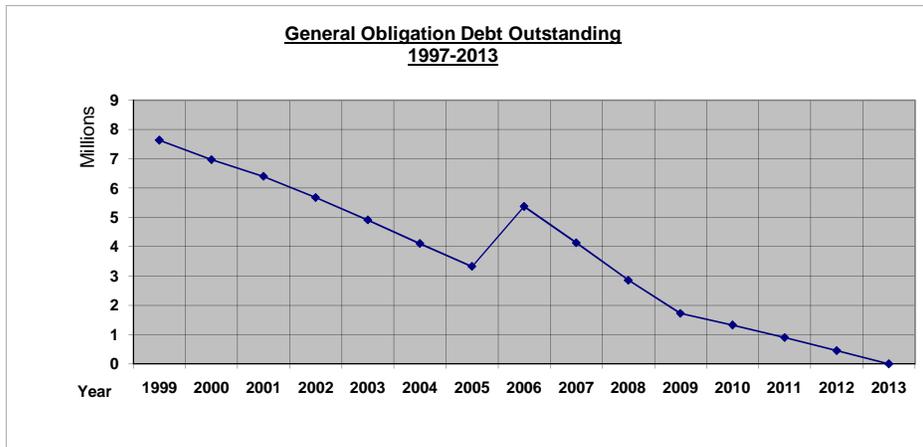
SCHEDULE OF DEBT SERVICE PAYMENTS

YEAR DUE	(A) 12/01 Prin	06/01 12/01 Int	(B) 12/01 Prin *	06/01 12/01 Int *	(C) 3/1 Prin	3/1 9/1 Int	Total Prin	Total Int	Total Debt Service
2011					425,000	44,500	425,000	44,500	469,500
2012					450,000	27,000	450,000	27,000	477,000
2013					450,000	9,000	450,000	9,000	459,000
TOTAL	\$0	\$0	\$0	\$0	\$1,325,000	\$80,500	\$1,325,000	\$80,500	\$1,405,500

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:

2010 Equalized Value (TID Included) per Wisc. DOR	\$3,652,522,200	
5% Debt Limitation of Equalized Value	\$182,626,110	100.00%
Current Outstanding Debt of Oconto County	\$1,325,000	0.73%
Remaining Debt Margin	\$181,301,110	99.27%



PLEASE BE ADVISED THAT THE DEBT OBLIGATION OF \$1,325,000 MAY BE DEFEASED BY ACTION OF THE COUNTY BOARD ON OCTOBER 21, 2010 IF SO, THE LONG TERM DEBT OF THE COUNTY WILL BE ELIMINATED AS OF DECEMBER 31, 2010.

OCONTO COUNTY SALES TAX (Enacted in 1994)

WISCONSIN and COUNTY SALES TAX HISTORY

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

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

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

Barron and Dunn counties adopted the first county sales tax in April, 1986. To date 61 counties have adopted the county sales tax. Additionally, there are two professional sports stadium districts which have adopted a ½ (stadium district) tax.

ADMINISTRATION AND COLLECTION

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

OCONTO COUNTY SALES TAX HISTORY

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

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

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

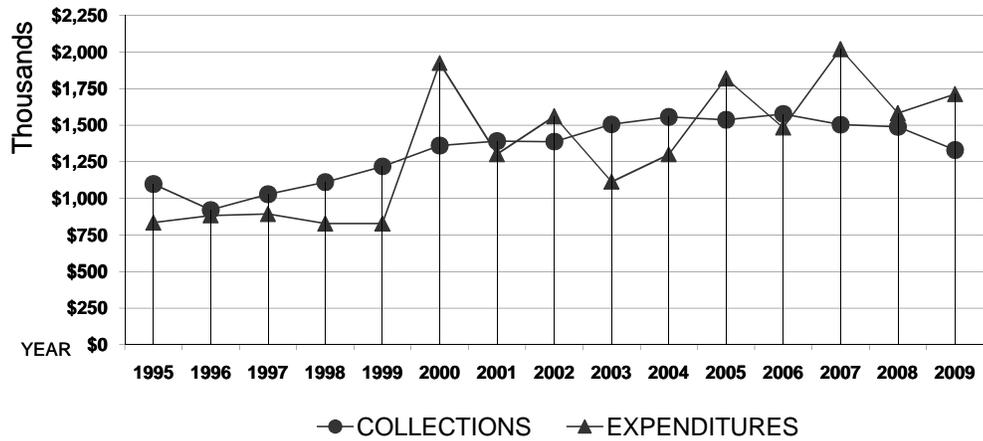
OCONTO COUNTY SALES TAX FUND

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

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

YEAR	COUNTY SALES TAX RECEIPTS	USED FOR DEBT SERVICE/GENERAL FUND TRANSFER	USED FOR CAPITAL PURCHASES	END OF YEAR FUND BALANCE
1994-99	\$5,371,251	\$4,203,928		\$1,167,323
2000-2005	\$8,642,785	\$4,828,397	\$4,162,903	\$818,808
2006-2008	\$4,566,057	\$3,259,117	\$1,640,545	\$485,203
2009	\$1,329,728	\$1,232,763	\$501,198	\$80,970
2010	(est) \$1,329,728	\$461,000	\$424,000	(est) \$525,698
2011 proposed	(est) \$1,329,728	\$469,500	\$1,160,000	(est) \$225,926

**COUNTY SALES TAX
COLLECTIONS & EXPENDITURES 1995-2009**



YEAR	COLLECTIONS	EXPENDITURES	EXCESS COLLECT
1995	\$ 1,096,443	\$ 833,801	\$ 262,642
1996	\$ 920,221	\$ 882,190	\$ 38,031
1997	\$ 1,027,080	\$ 892,688	\$ 134,392
1998	\$ 1,110,027	\$ 826,436	\$ 283,591
1999	\$ 1,217,468	\$ 826,576	\$ 390,892
2000	\$ 1,360,229	\$ 1,924,068	\$ (563,839)
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	\$ 1,581,271	\$ (93,605)
2009	\$ 1,329,727	\$ 1,712,722	\$ (382,995)

OCONTO COUNTY CAPITAL IMPROVEMENT PLAN

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

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

What is a Capital Improvement Plan?

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

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

What is the purpose of a Capital Improvement Plan?

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

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

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

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

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

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

How Do I Read a Capital Improvement Plan?

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

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

Who Develops the Capital Improvement Plan?

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

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

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

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

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

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

What is the general philosophy behind the Funding Decisions?

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

Will the CIP have any impact on the Operating Budget?

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

Is there a policy behind a Capital Improvement Plan?

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

In Conclusion

This long-range vision of the County’s infrastructure needs is the result of a combined effort and input of the County Board, County staff, and the public. A total of 39 projects and capital items totaling \$7.376 million are identified for purchase and/or completion between 2011 and 2015. These projects are intended to improve the quality of life for all residents of the County of Oconto County.

OCONTO COUNTY TENTATIVE 5 YEAR CAPITAL IMPROVEMENTS REQUESTS			2011-2015	
Year/Department:	Amount	Project Title Summary	Funding Source:	
			Co Sales Tax	Highway Fund
<u>2011</u>				
Highway	\$700,000	Various Equipment Replacement		700,000
Highway	\$800,000	Crusher		800,000
Public Property	\$500,000	Elevator project (Annex)	500,000	
Public Property	\$50,000	Building sealcoating/tuckpointing	50,000	
Public Property	\$60,000	Elevator upgrade (by skywalk)	60,000	
Technology Services	\$60,000	Various Computer Equipment/software	60,000	
Technology Services	\$60,000	Computers	60,000	
Technology Services	\$40,000	Backup storage	40,000	
Sheriff	\$140,000	Vehicles (6)	140,000	
Sheriff	\$250,000	Narrowband radio project	250,000	
	\$2,660,000		\$1,160,000	\$1,500,000
<u>Future Years Proposed Projects - Not Approved as Part of 2011 Budget</u>				
<u>2012:</u>				
Highway	\$700,000	Various Equipment Replacement		700,000
Technology Services	\$40,000	County Board voting machine	40,000	
Technology Services	\$60,000	Various Computer Equipment/software	60,000	
Technology Services	\$60,000	AS400 software replacement	60,000	
Forest/Parks	\$85,000	Backhoe	85,000	
Forest/Parks	\$35,000	Replace 4x4 truck	35,000	
Forest/Parks	\$100,000	Dozer	100,000	
Sheriff	\$140,000	Vehicles (6)	140,000	
	\$1,220,000		\$520,000	\$700,000
<u>2013</u>				
Highway	\$700,000	Various Equipment Replacement		700,000
Public Property	\$255,000	Skywalk repairs	255,000	
Forest/Parks	\$100,000	Road grader replacement	100,000	
Technology Services	\$50,000	Various Computer Equipment/software	50,000	
Technology Services	\$50,000	VOIP HW upgrade	50,000	
Technology Services	\$60,000	Computers	60,000	
Emergency Mgt	\$25,000	Mobile command vehicle	25,000	
Sheriff	\$140,000	Vehicles (6)	140,000	
	\$1,380,000		\$680,000	\$700,000
<u>2014</u>				
Highway	\$700,000	Various Equipment Replacement		700,000
Technology Services	\$50,000	Various Computer Equipment/software	50,000	
Technology Services	\$50,000	Infrastructure Upgrades	50,000	
Technology Services	\$60,000	Computers	60,000	
Sheriff	\$150,000	Vehicles (6)	150,000	
	\$1,010,000		\$310,000	\$700,000
<u>2015</u>				
Highway	\$700,000	Various Equipment Replacement		700,000
Public Property	\$80,000	Elevator repairs (bldg C & jail)	80,000	
Airport	\$16,500	Reconstruct runway & taxiway	16,500	
Technology Services	\$160,000	Various upgrades and equipment	160,000	
Sheriff	\$150,000	Vehicles (6)	150,000	
	\$1,106,500		\$406,500	\$700,000
	\$7,376,500	2011-2015 TOTAL	\$3,076,500	\$4,300,000

Capital Improvement Requests:

BY DEPARTMENT.

Revised

10/11/2010 15:53

<u>Year</u>	<u>Department</u>	<u>Amount</u>	<u>Project Title Summary</u>	<u>Funding Source</u>
2015	Airport	\$16,500	Reconstruct Runway & Taxiway	Sales Tax - Co 10 % Share
		<u>\$16,500</u>		
2013	Emergency Management	\$25,000	Mobile Command Vehicle	Sales Tax
		<u>\$25,000</u>		
2012	Forest/Parks	\$85,000	Backhoe	Sales Tax
2012	Forest/Parks	\$35,000	Replace 4x4 truck	Sales Tax
2012	Forest/Parks	\$100,000	Dozer	Sales Tax
2013	Forest/Parks	\$100,000	Road Grader Replacement	Sales Tax
		<u>\$320,000</u>		
2011	Highway	\$700,000	Various Equipment Replacement	Highway Retained Earnings
2011	Highway	\$800,000	Used Crusher	Highway Retained Earnings
2012	Highway	\$700,000	Various Equipment Replacement	Highway Retained Earnings
2013	Highway	\$700,000	Various Equipment Replacement	Highway Retained Earnings
2014	Highway	\$700,000	Various Equipment Replacement	Highway Retained Earnings
2015	Highway	\$700,000	Various Equipment Replacement	Highway Retained Earnings
		<u>\$4,300,000</u>		
2011	Public Property	\$500,000	Elevator Project (Annex)	Sales Tax
2011	Public Property	\$50,000	Building Seal Coat/Tuckpointing	Sales Tax
2011	Public Property	\$60,000	Elevator Upgrade (By Skywalk)	Sales Tax
2013	Public Property	\$255,000	Skywalk Repairs	Sales Tax
2015	Public Property	\$80,000	Elevator Repairs (Bldg C & Jail)	Sales Tax
		<u>\$945,000</u>		
2011	Sheriff	\$250,000	Narrowband Radio Project	Sales Tax
2011	Sheriff	\$140,000	Vehicles (6)	Sales Tax
2012	Sheriff	\$140,000	Vehicles (6)	Sales Tax
2013	Sheriff	\$140,000	Vehicles (6)	Sales Tax
2014	Sheriff	\$150,000	Vehicles (6)	Sales Tax
2015	Sheriff	\$150,000	Vehicles (6)	Sales Tax
		<u>\$970,000</u>		
2011	Technology Services	\$60,000	AS400 Software Replacement	Sales Tax
2011	Technology Services	\$60,000	Computer Replacements	Sales Tax
2011	Technology Services	\$40,000	Backup Storage	Sales Tax
2012	Technology Services	\$40,000	County Board Voting Machine	Sales Tax
2012	Technology Services	\$60,000	Computer Replacements	Sales Tax
2012	Technology Services	\$60,000	AS400 Software Replacement	Sales Tax
2013	Technology Services	\$50,000	Various Computer Equipment/software	Sales Tax
2013	Technology Services	\$50,000	VOIP HW Upgrade	Sales Tax
2013	Technology Services	\$60,000	Computer Replacements	Sales Tax
2014	Technology Services	\$50,000	Various Computer Equipment/software	Sales Tax
2014	Technology Services	\$50,000	Infrastructure Upgrades	Sales Tax
2014	Technology Services	\$60,000	Computer Replacements	Sales Tax
2015	Technology Services	\$25,000	VOIP Phone Replacement	Sales Tax
2015	Technology Services	\$25,000	Various Computer Equipment/software	Sales Tax
2015	Technology Services	\$50,000	Infrastructure Upgrades	Sales Tax
2015	Technology Services	\$60,000	Computer Replacements	Sales Tax
		<u>\$800,000</u>		

YEAR

FINANCING

10/12/2010

YEAR	Revenues	25 cent Debt Levy For Jail	Hwy & Other Sources	Expenses	Loan Payment	Capital Improvement Plan Expenditures	0.00% OCEDC Marketing	Balance
2010	1,263,241		\$700,000	\$461,000	\$0	\$1,124,000	\$0	\$525,698
2011	1,263,241		\$1,500,000	\$469,500	\$0	\$2,660,000	\$0	\$159,439
2012	1,263,241		\$700,000	\$477,000	\$0	\$1,220,000	\$0	\$425,679
2013	1,263,241		\$700,000	\$459,000	\$0	\$1,380,000	\$0	\$549,920
2014	1,263,241		\$700,000	\$0	\$0	\$1,010,000	\$0	\$1,503,161
2015	1,263,241		\$700,000	\$0	\$0	\$1,106,500	\$0	\$2,359,901
2016	1,263,241	911,000	\$23,000,000	\$0	\$1,822,000	\$23,400,000	\$0	\$2,312,142
2017	1,263,241	911,000	\$0	\$0	\$1,822,000	\$420,000	\$0	\$2,244,383
2018	1,263,241	911,000	\$0	\$0	\$1,822,000	\$420,000	\$0	\$2,176,623
2019	1,263,241	911,000	\$0	\$0	\$1,822,000	\$420,000	\$0	\$2,108,864
2020	1,263,241	911,000	\$0	\$0	\$1,822,000	\$420,000	\$0	\$2,041,105
2021	1,263,241	911,000	\$0	\$0	\$1,822,000	\$420,000	\$0	\$1,973,345
2022	1,263,241	911,000	\$0	\$0	\$1,822,000	\$420,000	\$0	\$1,905,586
2023	1,263,241	911,000	\$0	\$0	\$1,822,000	\$420,000	\$0	\$1,837,826
2024	1,263,241	911,000	\$0	\$0	\$1,822,000	\$420,000	\$0	\$1,770,067
2025	1,263,241	911,000	\$0	\$0	\$1,822,000	\$420,000	\$0	\$1,702,308
2026	1,263,241	911,000	\$0	\$0	\$1,822,000	\$420,000	\$0	\$1,634,548
2027	1,263,241	911,000	\$0	\$0	\$1,822,000	\$420,000	\$0	\$1,566,789
2028	1,263,241	911,000	\$0	\$0	\$1,822,000	\$420,000	\$0	\$1,499,030
2029	1,263,241	911,000	\$0	\$0	\$1,822,000	\$420,000	\$0	\$1,431,270
2030	1,263,241	911,000	\$0	\$0	\$1,822,000	\$420,000	\$0	\$1,363,511
2031	1,263,241	911,000	\$0	\$0	\$1,822,000	\$420,000	\$0	\$1,295,752
2032	1,263,241	911,000	\$0	\$0	\$1,822,000	\$420,000	\$0	\$1,227,992
2033	1,263,241	911,000	\$0	\$0	\$1,822,000	\$420,000	\$0	\$1,160,233
2034	1,263,241	911,000	\$0	\$0	\$1,822,000	\$420,000	\$0	\$1,092,474
2035	1,263,241	911,000	\$0	\$0	\$1,822,000	\$420,000	\$0	\$1,024,714
2036	1,263,241	911,000	\$0	\$0	\$1,822,000	\$420,000	\$0	\$956,955
TOTAL	\$39,963,626	\$19,131,000	\$30,579,474	\$4,603,839	\$38,262,000	\$44,570,099	\$0	\$0

Other Sources = Hwy & Recycling Retained Earnings, General Fund, Grants, Fees, etc.
 Assume 5% decrease from 2009 to 2010, a 0% increase thereafter.
 After 2015, assume \$400,000 a year for future capital improvements for Sheriff Vehicles (\$160k), Tech. Svc. (\$160k), Other (\$100k)
 Jail - 2014 - \$23 million (50% from new 25 cents debt levy, 50% from sales taxed - bond over for 20 years at 5.0%)

CAPITAL EXPENDITURES FUNDED BY COUNTY SALES TAX SINCE 2000							
<u>Year</u>	<u>Total</u>	<u>Courthouse</u>	<u>Sheriff</u>	<u>Data Process</u>	<u>New View</u>	<u>LWR</u>	<u>Others</u>
2000	1,084,411	782,000	30,411	152,000	120,000	-	-
2001	481,026	141,723	30,751	99,414	135,195	73,943	-
2002	733,802	85,466	275,837	122,532	227,020	22,947	-
2003	304,252	59,204	124,090	48,037	52,450	20,471	-
2004	491,141	147,088	90,589	73,677	179,787	-	-
2005	1,068,271	195,648	504,501	196,202	123,590	18,330	30,000
2006	699,721	206,019	263,058	145,175	15,000	40,469	30,000
2007	577,999	7,148	207,563	180,000	26,451	126,837	30,000
2008	351,915	-	138,238	132,825	-	50,852	30,000
2009	471,198	33,542	260,292	109,850	-	36,514	31,000
	\$ 6,263,736	\$ 1,657,838	\$ 1,925,330	\$ 1,259,712	\$ 879,493	\$ 390,363	\$ 151,000
		26%	31%	20%	14%	6%	2%
2010 ALLOCATED	\$ 424,000	30,000	140,000	160,000		94,000	-
2011 PROPOSED	\$ 1,160,000	610,000	390,000	160,000			-

MOTION TO AMEND RESOLUTION # 79 -10

MOVE, that the 2011 Proposed Budget for Oconto County be amended as follows:

Account Name: Tourism Fund

Account # 2003-24

Finance Committee Recommended Budget Amount \$ 128,250

Increase/Decrease by \$ 26,240
(circle one)

Proposed New Budget \$ 154,490

Submitted October 28, 2010 by

Supervisor Richard Gilles

passed

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 28, 2010.

J:\finance\budget\resolution\motiontoamend

STATE OF WISCONSIN }
County Oconto } I, Kim Pyleski
do hereby certify
that the above is a true and correct copy of the
original now on file in the office of the County Clerk and
that it was adopted by the Oconto County Board of
Supervisors on this date. Kim Pyleski
Date: 10/28/10 } County Clerk
(Seal)

1
2 **RESOLUTION # 79 -2010**
3

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

6 Re: **ADOPTING THE OCONTO COUNTY BUDGET FOR THE FISCAL YEAR**
7 **JANUARY 1, 2011 THRU DECEMBER 31, 2011 AND ESTABLISHING A TAX LEVY FOR**
8 **SAID FISCAL YEAR**
9

10
11 **WHEREAS**, the budget for the operations, capital improvements and debt service of
12 Oconto County Wisconsin for the fiscal year 2011 has been developed and recommended to
13 the Oconto County Board of Supervisors by your Finance and Insurance Committee; and
14

15 **WHEREAS**, the required Notice of Public Hearing has been published in accordance
16 with Sec 65.90(3), Wis. Stats. and a public hearing on the 2011 Proposed Oconto County
17 Budget has been held;
18

19 **NOW, THEREFORE, BE IT RESOLVED** by the Oconto County Board of Supervisors
20 that the 2011 Proposed Oconto County Budget, a copy of which is on file in the office of the
21 County Clerk, be adopted as a detailed line item budget, and a county tax levy of
22 \$17,137,230, a library tax levy of \$375,313 per sec. 43.12 Wis. Stats., and a county bridge
23 aid levy of \$120,800 per sec. 82.08(2), Wis. Stats.(totaling **\$17,633,343**)be, and hereby is,
24 levied as the 2011 County Tax per sec 70.62(1), Wis. Stats., and additionally that \$143.20
25 be charged back as illegal real estate tax per sec. 70.74(2), Wis. Stats., and a State Forestry
26 Mill Tax of \$619,854.93 be levied per Sec 70.58(1), Wis. Stats.
27

28 Submitted this 28th day of October, 2010.
29

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

32 Leland Rymer, Chairperson
33

34 Don Glynn
35

36 Lois Trever
37

38 Edward Young
39

40 Tom Gryboski
41
42
43
44
45
46

47 *Reviewed by Corporation Counsel:*

Adopted by Vote:

48
49 _____
50 *Initials of*
51 *Corp.Counsel*

_____ *Date*
Reviewed

Ayes: _____ Nays: _____ Absent: _____

