

2014 OCONTO COUNTY BUDGET

(including Capital Improvement Plan Appendix A)

AS RECOMMENDED BY THE

OCONTO COUNTY FINANCE & INSURANCE COMMITTEE

BEING SUBMITTED TO THE

OCONTO COUNTY BOARD OF SUPERVISORS

FOR CONSIDERATION AND ADOPTION

ON THIS DAY OF

OCTOBER 31, 2013

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

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COUNTY OF OCONTO

2014 BUDGET

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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 31, 2013

To the Honorable Oconto County Board of Supervisors

Development of the Recommended 2014 Budget is a result of a time-tested process involving department heads, staff, home committees, the Finance Department and the Finance/Insurance Committee. The Recommended 2014 budget is very similar to the 2013 Budget, with a few exceptions.

Specific highlights of the 2014 Recommended Budget include:

- Additional support staff in Child Support, moving the Corporation Counsel position from part time to full time, and an additional part time Telecommunicator position.
- Capital projects and purchases amount to \$910,000 and are funded by the sales tax.
- Law Enforcement Center property acquisition and facility design in the amount of \$3 million to be paid for by funds set aside in the general fund.
- Funds of \$530,400 transferred from the Highway department fund balance to reduce the net county tax levy.
- \$760,099 transferred from the General Fund balance to reduce the net county tax levy.
- There are no debt service payments in 2014, as the County has been debt free since 2011.

The major departments tax levy changes were as follows:

<u>Department</u>	<u>2013 Tax Levy</u>	<u>2014 Tax Levy</u>	<u>Change</u>
Sheriff	\$5,998,734	\$6,206,595	\$207,861
HHS	\$5,000,000	\$5,000,000	\$0
Highway	\$3,250,754	\$3,476,944	\$226,190
Courthouse Maint.	\$728,620	\$720,434	-\$8,186
Technology Services	\$679,744	\$632,351	-\$47,393
Libraries	\$503,993	\$499,683	-\$4,310
Courts	\$436,883	\$436,291	-\$592
Land Information	\$326,807	\$316,807	-\$10,000
Planning & Zoning	\$303,419	\$296,389	-\$7,030
Extension	\$280,282	\$285,082	\$4,800
All Other	\$478,576	\$297,916	-\$180,660
Total	\$17,987,812	\$18,168,492	\$180,680

The use of various fund balances played heavily into balancing the 2014 Budget

Highway – for operations	\$ 180,116
Highway – for equipment	\$ 825,000
Highway– transfer to general fund	\$ 530,400
Recycling – for operations	\$ 169,750
HHS – for operations	\$ 618,868
Sales Tax – for equipment	\$ 910,000
Land Records – operations	\$ 12,462
General Fund – for operations	\$ 760,099
General Fund – for LEC	<u>\$3,000,000</u>

Total \$7,006,695

The Recommended Budget was driven by a reduction in the County equalized value of over \$18 million this year (\$185 million over the past 5 years), previous years use of fund balances, continued under-funded or unfunded state and federal mandates, state imposed levy limits, \$250,000 for implementation of new pay plan, operating cost increases and continued demand for increasing services. These factors place a heavy burden on the 2014 County Budget and beyond.

The 2014 Recommended Budget is balanced. We have complied with the State imposed tax levy limit while retaining essential services. However, it again required using fund balances of over \$7 million dollars to balance the budget. Of that amount, \$4.7 million was for onetime items and \$2.3 for operations. Funding operations with fund balance is unsustainable. This will again create a structural deficit for next year's budget. We cannot continue to balance our budget by severely tapping into our savings accounts. Thus, we must continue looking for ways to reduce costs and raise revenues, and not only during the budget review process, but through the entire year.

If anyone has any questions or concerns about the Recommended 2014 Annual Budget, please contact the Finance Department or my office. I look forward to working with you in reviewing this document during the budget adoption process.

Kevin Hamann

Kevin Hamann
Administrative Coordinator

***COUNTY OF OCONTO
FINANCE DEPARTMENT***

DATE: OCTOBER 31, 2013

TO: OCONTO COUNTY BOARD OF SUPERVISORS

FROM: FINANCE DEPARTMENT

RE: YEAR 2014 BUDGET TRANSMITTAL AND OVERVIEW

In accordance with Section 62.90 Wisc. Stats. And Section 2.25(1) of the Oconto County Code of Ordinances, the Finance/Insurance Committee is submitting its recommended year 2014 budget for your review, consideration and adoption.

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

The 2014 budget sets the **county tax levy at \$18,168,492** which is a **mill rate of \$5.227** per \$1,000 of equalized value. This compares to the 2013 county tax levy of \$17,987,812 and a mill rate of \$5.149. The dollar increase is \$180,680, a 1.0% increase, and the mill rate increase is 8 cents per \$1,000 of equalized value, a 1.5% increase. The mill rate percent increase is affected not only by the tax levy change but also by the decrease in equalized value of the county. That equalized value decreased \$18,399,500 from 2012 to 2013 and is at \$3,512,153,600.

The 2014 county budget remains subject to the provisions contained in Wisconsin Act 32 (2011-2012 State Biennial Budget). The Act places a levy limit for at either 0% or a percent increase equating to the value of net new construction. For Oconto County the increase for net new construction for 2013 is 0.79% (0.60% in 2012). The percentage increase is now based on the prior year's actual levy. Previous to 2012, the percentage increase was based on the allowable levy, which the county was well under. This resulted in a significant restriction for determining Oconto County's levy.

The 2014 budget continues to reflect the Act 10 requirement that all employees, except law enforcement employees, contribute their employee share of retirement benefits, 7.0% (6.65% in 2013) of wage, to the WRS, previously paid by the county. Beginning in 2013, the county began a three year phase out of its employee longevity program for all employees except for certain law enforcement employees. 2014 will be the final year of the longevity program.

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

Terry L. Hinds

TERRY L. HINDS, FINANCE DIRECTOR

OCONTO COUNTY 2014 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 [2014 Oconto County Budget Guidance Letter](#) is being submitted.

The 2014 Budget will be greatly impacted by the State 2013-2015 Budget, including levy and mill rate limits, equalized values, employee costs and overall operating cost increases for all departments and agencies. These factors, along with decreasing state and federal funding, will put intense pressure on the 2014 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 \$4.996 per \$1,000 of equalized value in 2012 to \$5.149 per \$1,000 of equalized value in 2013, a 3.1% increase

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

State imposed levy limits will also affect the 2014 Budget. In addition, the adopted 2013 budget relied on various other sources of revenues and applied fund balances of over \$1 million to balance the budget. The County cannot keep dipping into its' reserves to fund existing and future operations, without degrading the financial condition of the County.

General Fund

The overall general fund results of operations for 2011 were positive due to the transfer of funds from the Highway and Health & Human Services funds. However, we also transferred \$2 million from the undesignated fund balance to the Law Enforcement Center restricted fund balance. As a result the county general fund undesignated fund balance decreased \$848,412, from \$4,037,007 to \$3,188,595 (subject to audit). This fund is intended to be a reserve for the unanticipated needs of the county and for funding shortfalls in the budgeting process. It is anticipated that for 2013 the County will break even.

County Sales Tax

In 1994 a county sales tax was adopted which is designated to fund the annual debt service payments (subsequently to include capital improvement plan projects). From 1994 thru 2012, \$24,261,992 was collected from the sales tax. In 2012, \$1,480,658 was collected. For 2013, the budgetary effect of using sales tax to fund capital projects was to reduce the property tax levy by \$806,000, thus lowering the county mill rate by 23.1 cents per \$1,000 of equalized value.

2014 Budget Information

County departmental budgets are basically categorized into three cost groups; personnel, operating and outlay. For the 2014 budget requests, the finance department will provide departments and agencies budget instructions, financial data, including projected personnel costs, and worksheets.

The initial 2014 budget allocations for county departments are being based on the 2013 county board adopted budget plus increased personnel costs (contracted amounts or the Carlson-Dettman recommended wage level, actual amounts for elected officials per county board action, benefit amounts as determined by state law for retirement, disability insurance, life insurance and workers compensation insurance and an increase in medical and dental county contributions as permitted through prudent departmental operational costs decreases). Operating costs are to reflect amounts necessary to carry out the department's mission. However, a portion of any overall County decrease in operating cost will be used to offset a projected increase in the employee's share of the medical and dental rate increases. Outlay costs, if any, will be considered on a case by case basis.

All other departmental costs are requested to be submitted at a reasonable amount for 2014.

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

The general fund applied amount for 2014 is initially set at zero.

The 2014 contingency account budget is initially to be set at \$500,000.

Conclusion

The 2014 Budget will result in significant changes to County services and programs as a result of the State Budget and Budget Repair Bill, cost increases, employment costs, and operating cost increases. 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
2014 BUDGET WITH A MINIMAL INCREASE IN TAX RATE AND LEVY
THAT COMPLIES WITH ANY STATE IMPOSED RATE OR LEVY LIMITS AS WELL AS FUND THE ESSENTIAL SERVICES THAT THE RESIDENTS OF OCONTO COUNTY
DEMAND.***

COUNTY OF OCONTO

2014 BUDGET

SECTION A

GENERAL FINANCIAL INFORMATION

Budget Process

Budget Hearings Timetable

Notice of Public Hearing

Equalized Value Report

Report of Net New Construction (WiDOR)

County Levy Limits

Apportionment of Taxes

Charts & Graphics

OCONTO COUNTY BUDGET PROCESS

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

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

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

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

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

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

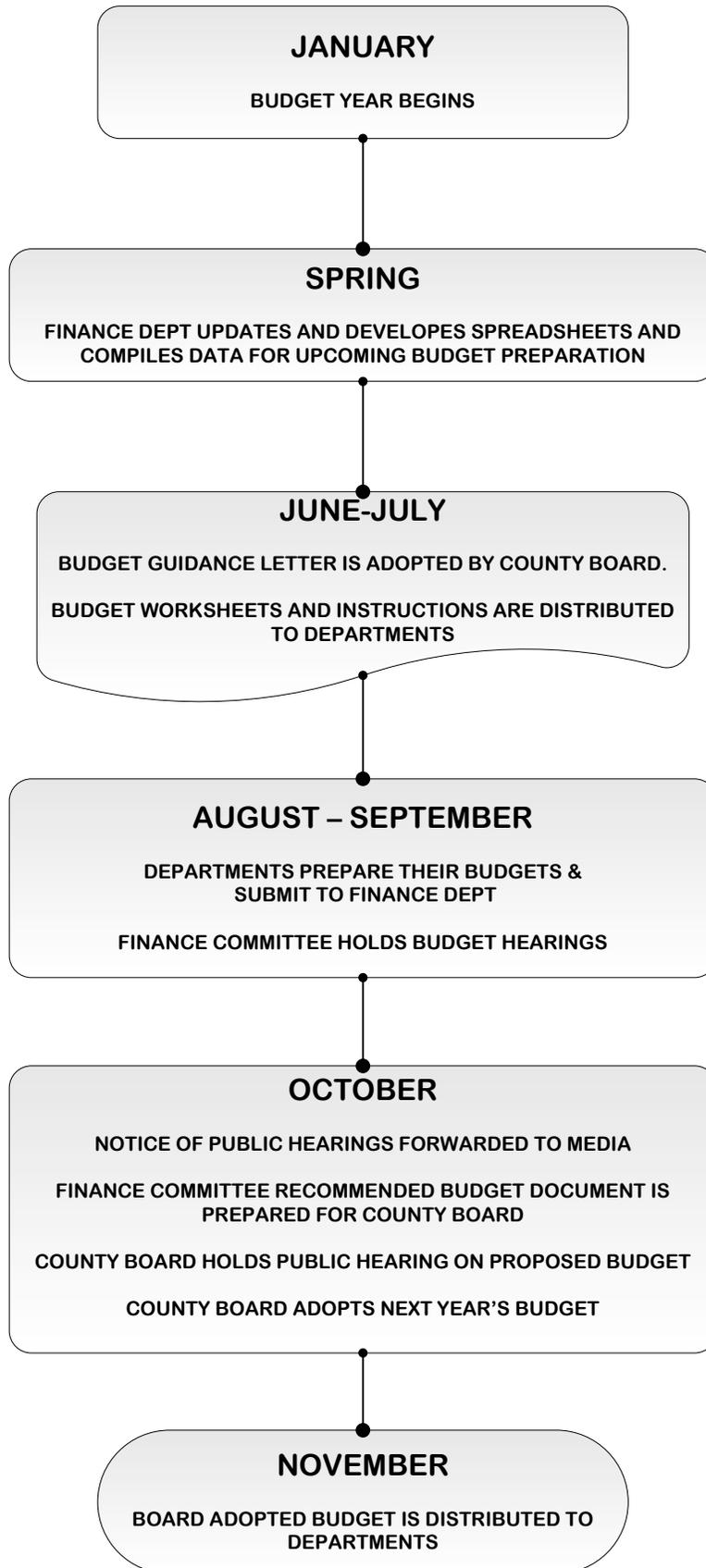
The proposed budget is presented to the County Board at its October budget session. At that meeting, the budget is scheduled to be voted on. Any part of the proposed budget may be amended at this meeting by a majority vote of the supervisors. The proposed budget is ultimately voted for adoption at this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

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

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

* * * *

FLOWCHART OF THE BUDGET PROCESS



COUNTY OF OCONTO FINANCE DEPARTMENT
YEAR 2014 BUDGET REVIEW TIMETABLE

DATE SEPT 26, 2013 (Thursday) room 1003

09:00 Call to order
09:00-09:05 Budget Process Overview
09:05-09:15 City-County Airport
09:15-09:25 Medical Examiner
09:25-09:40 Child Support
09:40-10:00 Corporation Counsel
10:00-10:15 District Attorney/Victim Witness
10:15-11:30 Courts (Clerk of Courts/ Circuit Court/ Law Library/ Register in Probate/Family Court/Mediation

1:00 - 1:10 Emergency Management
1:10 - 3:00 Law Enforcement-Sheriff (Admin, patrol, investigators, dispatch, jail, juvenile)

DATE SEPT 27, 2013 (Friday) room 1003

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

10:30-12:00 Human Services

DATE OCT. 1, 2013 (Tuesday) room 1003

09:00 Call to order/Review
09:05-09:30 Courthouse Property/Maintenance
09:30-10:00 Oconto County Economic Development Corporation/Tourism
10:00-11:30 Highway

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

DATE OCT 3, 2013 (Thursday) room 1003

09:00 Call to order
09:00-09:10 Veterans Service Officer
09:10-09:20 Register of Deeds
09:20-09:30 County Treasurer
09:30-09:45 County Clerk/Elections
09:45-10:00 County Board
10:00-10:20 Technology Services
10:20-10:40 Administrative-Coordinator/Negotiations
10:40-10:50 Safety/Risk Management
10:50-11:00 Finance
11:00-11:30 Contingency Account/General Fund/County Sales Tax Fund
Capital Improvement Plan
11:30-12:00 Review all departmental/agency requested amounts and forward Finance Committee Recommended budget for public hearing on October 31, 2013.

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

(06/21/2013)

NOTICE OF PUBLIC HEARING – PROPOSED 2014 BUDGET
COUNTY OF OCONTO, WISCONSIN
October 31, 2013 9:00 am

Notice is hereby given that a **PUBLIC HEARING** on the PROPOSED 2014 BUDGET for the COUNTY OF OCONTO, WISCONSIN, as recommended by the **Oconto County Finance and Insurance Committee**, will be held Thursday October 31, 2013 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 2014 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 2014 budget:

EXPENDITURES:	ADOPTED	PROPOSED	AMOUNT	PERCENT
	2013	2014	CHANGE	CHANGE
General Government	\$5,355,651	\$5,610,053	\$254,402	4.8%
Public Safety	6,700,346	6,766,112	65,766	1.0%
Health and Human Services	17,120,845	18,611,939	1,491,094	8.7%
Public Works (incl. Highway)	9,495,821	10,226,762	730,941	7.7%
Culture, Recreation and Education	1,472,539	1,320,342	(152,197)	-10.3%
Conservation and Development	1,531,656	1,750,787	219,131	14.3%
Law Enforcement Center Capital Project	-	3,000,000	3,000,000	
Capital Projects-Other	806,000	910,000	104,000	12.9%
TOTAL EXPENDITURES	\$42,482,858	\$48,195,995	\$5,713,137	13.4%
REVENUES:				
Taxes (Other than Property)	\$625,220	\$880,220	\$255,000	40.8%
Intergovernmental Grants/Aids	12,494,804	14,040,082	1,545,278	12.4%
Licenses and Permits	226,450	231,450	5,000	2.2%
Fines, Forfeitures and Penalties	193,500	187,500	(6,000)	-3.1%
Public Charges for Services	3,104,706	3,168,103	63,397	2.0%
Intergovernmental Charges	3,680,586	3,975,548	294,962	8.0%
Other (incl. Interest on Investments)	584,935	537,905	(47,030)	-8.0%
TOTAL REVENUES	\$20,910,201	\$23,020,808	\$ 2,110,607	10.1%
Fund balances applied/transferred to reduce the county tax levy:				
Highway fund balance applied to equipment and operations	\$844,616	\$1,005,116	\$160,500	
Recycling fund balance applied to equipment and operations	189,653	169,750	(19,903)	
Human Services fund balance applied for operations	627,268	618,868	(8,400)	
County sales tax funds applied for capital purchases	806,000	910,000	104,000	
Human services fund balance transfer to general fund	400,000	-	(400,000)	
Highway fund balance transfer to general fund	530,400	530,400	-	
Other funds applied	-	12,462	12,462	
General fund applied for Law Enforcement Center project	-	3,000,000	3,000,000	
General fund applied to reduce property tax levy	186,908	760,099	573,191	
Total Funds Applied and Transferred	3,584,845	7,006,695	3,421,850	
TOTAL REVENUES & FUNDS APPLIED	\$24,495,046	\$30,027,503	\$5,532,457	22.6%
COST OF COUNTY OPERATIONS LEVIED AS PROPERTY TAX	\$17,987,812	\$18,168,492	\$180,680	1.0%
Percent of county tax levy to total budgeted expenditures	42.3%	37.7%		
County equalized value (less TID Increment) for apportionment of tax	\$ 3,493,534,335	\$ 3,475,836,735	\$ (17,697,600)	-0.5%
COUNTY TAX (MILL RATE) PER \$1,000 OF ASSESSED				
PROPERTY VALUE FOR COUNTY OPERATIONS	\$5.149	\$5.227	\$0.078	1.5%

PLEASE NOTE THE FOLLOWING IN THE PROPOSED 2014 BUDGET:

Highway: The highway budget anticipates \$825,000 of equipment purchases in 2014, which will be funded by highway depreciation charges and retained earnings. Fund balance of \$180,116 is being applied to reduce the highway budget levy request. Additionally, \$530,400 of retained earnings is being transferred to the general fund to reduce the overall 2014 county tax levy.

Human Services: The human services budget applies \$618,868 of their fund balance to reduce the department's 2014 tax levy request to \$5,000,000.

Capital projects: Capital project purchases for 2014 amount to \$910,000, including \$205,000 for an upgrade to the E911 system, \$160,000 for squad car replacements, \$150,000 for courthouse lighting upgrades, \$40,000 for clock tower repair, \$150,000 for Chute Pond upgrades, \$45,000 for ortho photography, and \$160,000 for computer equipment. These capital items are funded by the county sales tax collections.

Law Enforcement Center: \$3,000,000 is being budgeted in 2014 for projects relating to the proposed new law enforcement center, \$1.3M for engineering, and \$1.7M for property acquisition. The funds for 2014 will be provided from the general fund reserved fund balance, thus not directly impacting the 2014 county tax levy.

General: The corporation counsel half time position is being increased to full time. The child support agency is adding a half time office position. The sheriff is adding an additional part time dispatch position. The juvenile detention center closed in mid-2013.

The contingency account is being increased by \$250K to implement the Carlson-Dettman compensation study.

\$100,000 is being added to the budget for any unanticipated employee retirements.

\$ 760,099 of General Fund unreserved balance is being used to reduce the net county tax levy.

Debt Service: There are no debt service payments in 2014, as the county became debt free in 2011.

**OCONTO COUNTY
FINANCE COMMITTEE**

Leland Rymer, Chair
Paul Bednarik
Thomas Gryboski
Gregory Sekela
Douglas McMahan

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
 2013 EQUALIZED VALUE REPORT
 FOR APPORTIONMENT OF YEAR 2013 (2014 COLLECTABLE) COUNTY TAX

DISTRICT	2013 VALUE	% OF TOTAL	2012 VALUE	% OF TOTAL	ESTIMATED VALUATION CHANGE	ESTIMATED POPULATION 2013	% Of TOTAL POPULATION
Abrams	\$153,424,900	4.41%	\$158,609,200	4.54%	-3.27%	1,866	4.92%
Bagley	42,239,800	1.22%	42,726,400	1.22%	-1.14%	291	0.77%
Brazeau	239,927,400	6.90%	232,702,100	6.66%	3.10%	1,291	3.41%
Breed	71,249,500	2.05%	72,531,800	2.08%	-1.77%	718	1.89%
Chase	208,082,400	5.99%	196,902,200	5.64%	5.68%	3,042	8.03%
Doty	100,770,900	2.90%	100,905,800	2.89%	-0.13%	264	0.70%
Gillett	64,442,200	1.85%	66,546,000	1.90%	-3.16%	1,035	2.73%
How	42,290,800	1.22%	41,260,400	1.18%	2.50%	523	1.38%
Lakewood	220,105,700	6.33%	225,805,900	6.46%	-2.52%	826	2.18%
Lena	46,575,300	1.34%	46,164,300	1.32%	0.89%	722	1.91%
Little River	75,739,500	2.18%	75,444,400	2.16%	0.39%	1,099	2.90%
Little Suamico	390,439,200	11.23%	383,021,500	10.96%	1.94%	4,925	13.00%
Maple Valley	52,955,700	1.52%	53,238,100	1.52%	-0.53%	666	1.76%
Morgan	72,344,800	2.08%	71,828,500	2.06%	0.72%	986	2.60%
Mountain	153,236,100	4.41%	155,354,000	4.45%	-1.36%	823	2.17%
Oconto	96,822,300	2.79%	98,997,400	2.83%	-2.20%	1,341	3.54%
Oconto Falls	91,433,700	2.63%	91,964,100	2.63%	-0.58%	1,265	3.34%
Pensaukee	116,867,100	3.36%	118,326,800	3.39%	-1.23%	1,380	3.64%
Riverview	250,578,700	7.21%	255,434,800	7.31%	-1.90%	726	1.92%
Spruce	96,948,300	2.79%	98,833,400	2.83%	-1.91%	837	2.21%
Stiles	122,045,900	3.51%	122,764,900	3.51%	-0.59%	1,493	3.94%
Townsend	294,866,000	8.48%	303,079,500	8.68%	-2.71%	985	2.60%
Underhill	80,797,400	2.32%	82,607,800	2.36%	-2.19%	884	2.33%
Total Towns	3,084,183,600	88.73%	3,095,049,300	88.59%	-0.35%	27,988	73.85%
Lena	30,212,200	0.87%	30,416,700	0.87%	-0.67%	562	1.48%
Pulaski	790,000	0.02%	760,200	0.02%	3.92%	0	0.00%
Suring	20,434,935	0.59%	20,561,135	0.59%	-0.61%	543	1.43%
Total Villages	51,437,135	1.48%	51,738,035	1.48%	-0.58%	1,105	2.92%
Gillett	49,072,700	1.41%	50,036,900	1.43%	-1.93%	1,374	3.63%
Oconto	175,202,900	5.04%	181,640,400	5.20%	-3.54%	4,540	11.98%
Oconto Falls	115,940,400	3.34%	115,069,700	3.29%	0.76%	2,891	7.63%
Total Cities	340,216,000	9.79%	346,747,000	9.93%	-1.88%	8,805	23.23%
County Total	\$3,475,836,735	100.00%	\$3,493,534,335	100.00%	-0.51%	37,898	100.00%
	(above excludes TID)		(above excludes TID)		2012 est. population	37,829	0.2%

TID VALUES	Increment	Increment		Base Value	Current Value (base plus increment)
V. SURING #1	\$1,231,465	\$1,254,465	-1.83%	\$ 1,449,235	\$ 2,680,700
G. GILLETT #1 1986		594,500			0
C. GILLETT #2 1993	1,397,400	1,405,100	-0.55%	47,700	1,445,100
C. GILLETT #3	2,873,000	2,803,400	2.48%	7,370,500	10,243,500
C. OCONTO #2 1998	6,801,400	7,263,000	-6.36%	4,100,500	10,901,900
C. OCONTO #3 2007	0 *	0		13,416,200	13,416,200
C. OCONTO #4 2010	0 *	0		1,428,600	1,161,100
C. OFALLS #2 1992	24,015,600	23,700,300	1.33%	4,395,700	28,411,300
	\$36,318,865	\$37,020,765	-1.90%	\$32,208,435	\$68,259,800

Total Equalized Value Including TIDs:

-0.5212%	\$3,512,155,600	\$3,530,555,100
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* This district has a zero or negative increment, no increment shown

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

OCONTO COUNTY
NET NEW CONSTRUCTION 2012-2013

<u>MUNICIPALITY</u>	2013			<u>2011</u> <u>EQ VALUE</u>	<u>NET NEW</u> <u>CONSTRUCTION</u>	<u>PERCENT</u> <u>CHANGE</u>
	<u>2012 EQUALIZED</u> <u>VALUE</u>	<u>NET NEW</u> <u>CONSTRUCTION</u>	<u>PERCENT</u> <u>CHANGE</u>			
Towns:						
ABRAMS	\$ 158,609,200	\$ 676,200	0.43%	\$ 159,732,100	\$ 773,200	0.48%
BAGLEY	42,726,400	193,700	0.45%	44,092,500	542,500	1.23%
BRAZEAU	232,702,100	937,000	0.40%	248,096,100	1,642,700	0.66%
BREED	72,531,800	284,400	0.39%	76,490,200	572,800	0.75%
CHASE	196,902,200	6,865,800	3.49%	200,030,900	1,157,300	0.58%
DOTY	100,905,800	363,100	0.36%	102,360,300	682,100	0.67%
GILLETT	66,546,000	311,500	47.00%	64,763,000	1,522,200	2.35%
HOW	41,260,400	749,500	1.82%	41,316,100	278,400	0.67%
LAKEWOOD	225,805,900	946,100	0.42%	230,898,600	2,185,700	0.95%
LENA	46,164,300	185,900	0.40%	47,752,900	282,000	0.59%
LITTLE RIVER	75,444,400	330,000	0.44%	78,245,200	306,500	0.39%
LITTLE SUAMICO	383,021,500	5,584,900	1.46%	374,241,100	2,210,600	0.59%
MAPLE VALLEY	53,238,100	(4,900)	-0.01%	54,206,900	401,000	0.74%
MORGAN	71,828,500	990,000	1.38%	72,304,300	332,900	0.46%
MOUNTAIN	155,354,000	774,600	0.50%	158,264,100	873,000	0.55%
OCONTO	98,997,400	513,600	0.52%	100,072,000	370,900	0.37%
OCONTO FALLS	91,964,100	385,800	0.42%	92,115,300	184,900	0.20%
PENSAUKEE	118,326,800	235,100	0.20%	123,302,500	450,700	0.37%
RIVERVIEW	255,434,800	1,661,100	0.65%	262,985,700	921,000	0.35%
SPRUCE	98,833,400	1,015,500	1.03%	100,618,600	638,100	0.63%
STILES	122,764,900	645,400	0.53%	127,479,400	724,100	0.57%
TOWNSEND	303,079,500	2,189,300	0.72%	309,045,900	2,328,400	0.75%
UNDERHILL	82,607,800	145,600	0.18%	86,899,400	299,100	0.34%
Villages:						
LENA	30,416,700	204,300	0.67%	29,974,800	139,900	0.47%
PULASKI	760,200	-	0.00%	779,000	-	0.00%
SURING	21,815,600	30,500	0.14%	22,199,500	12,300	0.06%
Cities:						
GILLETT	54,839,900	203,200	0.37%	55,316,200	66,600	0.12%
OCONTO	188,903,400	1,155,600	0.61%	190,905,400	1,290,700	0.68%
OCONTO FALLS	138,770,000	258,400	0.19%	144,964,300	356,600	0.25%
COUNTY OF OCONTO	\$ 3,530,555,100	\$ 27,831,200	0.790%	\$ 3,599,452,300	\$ 21,546,200	0.599%

All amounts are from the Wi DOR Net New Construction Report issued August 15, 20XX.
The amount of NET New Construction is New Construction reduced by any demolition
or destruction of buildings.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
1	OCONTO COUNTY LEVY LIMIT WORKSHEET								2005(06)	2006(07)	2007(08)	2008(09)	2009(10)	2010(11)	2011(12)	2012(13)	2013(14)	
2	Determination of Allowable Levy for Counties:								102.555%	102.871%	103.86%	102.00%	103.00%	103.00%				
3						NNC ->							101.203%	100.772%	100.752%	100.5990%	100.788%	
4	1	Prior year (allowable) county levy							\$ 15,605,255	\$ 16,003,969	\$ 16,468,084	\$16,797,446	\$ 16,835,406	\$ 17,938,921	\$ 18,477,089	\$ 17,351,670	\$ 17,455,607	
5	2	Exclude County Developmentally Disabled Education Levy*							\$ -	\$ -								
6	3	Prior year actual county levy (line 1 - 12 and - line 3)							\$ 15,605,255	\$ 16,003,969	\$ 16,468,084	\$16,797,446	\$ 16,835,406	\$ 17,938,921	17,137,113	17,351,670	17,457,002	
7	4	%Growth applied to levy						1.02	\$ 15,917,360	\$ 16,324,048		\$17,133,395	\$ 17,340,468	\$ 18,477,089				
8	5	Net new construction applied to levy						1.018	\$ 16,003,969	\$ 16,463,443		\$17,103,327	17,037,936	18,077,409	17,265,984	17,455,607	17,594,553	
9	6	Select the larger of line 5 or line 6.							\$ 16,003,969	\$ 16,463,443	\$ 17,103,752	\$17,133,395	\$ 17,340,468	\$ 18,477,089				
10	Adjustments to levy Limit, if Needed																	
12	7	Unused levy capacity											598,453		85,686.0		0	
13	8	Increase in debt service																
14	for debt authorized prior to July 1, 2005																	
15	9	Debt service for debt authorized after July 1, 2005. 66.0602(3)(d)2 (add)																
16	10	Adjustments from line 8 of worksheet on page 2																
17	11	Increase in levy approved by a referendum. 66.0602(4) (add)																
18	14	Allowable levy. (Line 7 adjusted by lines 8 through 13)							\$ 16,003,969	\$ 16,463,443	\$ 17,103,752	\$17,133,395	\$ 17,938,921	\$ 18,477,089	\$ 17,351,670	\$ 17,455,607	\$ 17,594,553	
19					Allowable	Levy Increase		\$ 398,714	\$ 459,474	\$ 635,668	\$ 335,949	\$ 1,103,515	\$ 538,168	\$ 214,557	\$ 103,937	\$ 137,551		
20																		
21																		
22																		
23																		
24																		
25																		
26																		
27	*	Beginning for 2009, the allowable levy excludes bridge and culvert aid s.82.028(2) levy,																
28		library s.43.12 payments levy and county-wide EMS levy.																
29																		
30		Beginning for 2012 levy, there is no minimum % growth. Strictly NNC or 0%.																
31		Beginning for 2012 levy, the prior year's actual levy, not the allowable levy, is the base																
32		for next year's calculated allowable levy.																
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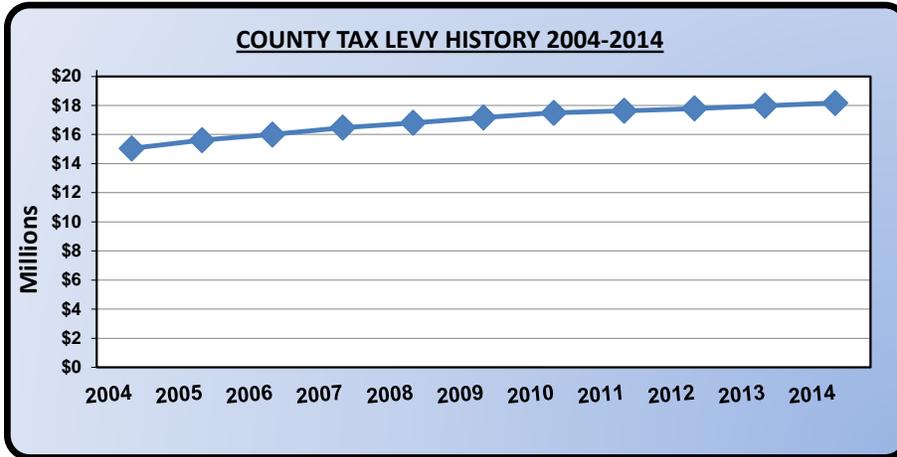
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	STATE FORESTRY TAX				SPECIAL CHARGES	SPECIAL CHARGES	BRIDGE AID	LIBRARY TAX	ALL OTHER COUNTY TAX	COUNTY SALES TAX CREDIT	Subtotal	TOTAL COUNTY	STATE SPECIAL CHG	COUNTY CHG BACKS	2014 GRAND TOTAL		% of county levy
	2013 WITH TID	(Line 2) \$596,033.87	2013 WITHOUT TID		(Line 5) \$401.20	(Line 6) \$0.00	(Line 12) \$74,256	(Line 11) \$499,683	(Line 18) \$18,504,152	(Line 19) (\$910,000)	(Line 20) \$18,168,090.80	(Line 27) \$18,168,492.00	(Line 30) \$0.00	(Line 37) \$ 2,461.22	(Line 45) \$18,766,987.09		
6																	
7	Abrams	153,424,900	26,037.13	153,424,900	17.71	0.00	3,693.92	28,862.95	816,781.07	(40,167.78)	809,170.16	809,187.87	0.00		835,225.00	4.45%	
8	Bagley	42,239,800	7,168.35	42,239,800	4.88	0.00	1,016.98	0.00	224,870.08	(11,058.69)	214,828.37	214,833.25	0.00		222,001.60	1.18%	
9	Brazeau	239,927,400	40,717.12	239,927,400	27.69	0.00	5,776.59	45,136.17	1,277,290.44	(62,814.78)	1,265,388.42	1,265,416.11	0.00		1,306,133.23	6.96%	
10	Breed	71,249,500	12,091.47	71,249,500	8.22	0.00	1,715.43	0.00	379,307.68	(18,653.65)	362,369.46	362,377.68	0.00		374,469.15	1.99%	
11	Chase	208,082,400	35,312.83	208,082,400	24.02	0.00	5,009.87	39,145.36	1,107,758.68	(54,477.53)	1,097,436.38	1,097,460.40	0.00		1,132,773.23	6.04%	
12	Doty	100,770,900	17,101.43	100,770,900	11.63	0.00	2,426.20	18,957.46	536,469.40	(26,382.57)	531,470.49	531,482.12	0.00		548,583.55	2.93%	
13	Gillett	64,442,200	10,936.23	64,442,200	7.44	0.00	1,551.54	12,123.14	343,067.97	(16,871.45)	339,871.20	339,878.64	0.00		350,814.87	1.87%	
14	How	42,290,800	7,177.00	42,290,800	4.88	0.00	1,018.21	0.00	225,141.58	(11,072.05)	215,087.74	215,092.62	0.00		222,269.62	1.18%	
15	Lakewood	220,105,700	37,353.26	220,105,700	25.41	0.00	5,299.35	0.00	1,171,766.57	(57,625.32)	1,119,440.60	1,119,466.01	0.00		1,156,819.27	6.16%	
16	Lena	46,575,300	7,904.11	46,575,300	5.38	0.00	1,121.36	8,761.95	247,950.78	(12,193.76)	245,640.33	245,645.71	0.00		253,549.82	1.35%	
17	Little River	75,739,500	12,853.45	75,739,500	8.74	0.00	1,823.53	14,248.44	403,210.88	(19,829.17)	399,453.68	399,462.42	0.00		412,315.87	2.20%	
18	Little Suamico	390,439,200	66,259.87	390,439,200	45.07	0.00	9,400.37	73,451.10	2,078,563.17	(102,219.90)	2,059,194.74	2,059,239.81	0.00		2,125,499.68	11.33%	
19	Maple Valley	52,955,700	8,986.90	52,955,700	6.11	0.00	1,274.98	0.00	281,917.82	(13,864.20)	269,328.60	269,334.71	0.00		278,321.61	1.48%	
20	Morgan	72,344,800	12,277.35	72,344,800	8.35	0.00	1,741.80	13,609.82	385,138.68	(18,940.41)	381,549.89	381,558.24	0.00		393,835.59	2.10%	
21	Mountain	153,236,100	26,005.09	153,236,100	17.69	0.00	3,689.37	28,827.43	815,775.96	(40,118.35)	808,174.41	808,192.10	0.00		834,197.19	4.45%	
22	Oconto	96,822,300	16,431.33	96,822,300	11.18	0.00	2,331.13	18,214.63	515,448.42	(25,348.80)	510,645.38	510,656.56	0.00		527,087.89	2.81%	
23	Oconto Falls	91,433,700	15,516.85	91,433,700	10.55	0.00	2,201.39	17,200.90	486,761.37	(23,938.03)	482,225.63	482,236.18	0.00		497,753.03	2.65%	
24	Pensaukee	116,867,100	19,833.05	116,867,100	13.49	0.00	2,813.74	21,985.54	622,159.99	(30,596.68)	616,362.59	616,376.08	0.00		636,209.13	3.39%	
25	Riverview	250,578,700	42,524.71	250,578,700	28.92	0.00	6,033.03	47,139.94	1,333,994.27	(65,603.37)	1,321,563.87	1,321,592.79	0.00		1,364,117.50	7.27%	
26	Spruce	96,948,300	16,452.71	96,948,300	11.19	0.00	2,334.16	18,238.33	516,119.20	(25,381.79)	511,309.90	511,321.09	0.00		527,773.80	2.81%	
27	Stiles	122,045,900	20,711.92	122,045,900	14.09	0.00	2,938.42	22,959.80	649,730.13	(31,952.53)	643,675.82	643,689.91	0.00	183.08	664,584.91	3.54%	
28	Townsend	294,866,000	50,040.53	294,866,000	34.04	0.00	7,099.31	55,471.46	1,569,764.53	(77,198.12)	1,555,137.18	1,555,171.22	0.00		1,605,211.75	8.56%	
29	Underhill	80,797,400	13,711.80	80,797,400	9.33	0.00	1,945.32	15,199.95	430,137.39	(21,153.36)	426,129.30	426,138.63	0.00		439,850.43	2.35%	
30	Total Towns	3,084,183,600	523,404.49	3,084,183,600	356.01	0.00	74,256.00	499,534.37	16,419,126.06	(807,462.29)	16,185,454.14	16,185,810.15	0.00	183.08	16,709,397.72	89.09%	
31																	
32	Lena	30,212,200	5,127.19	30,212,200	3.49	0.00		0.00	160,839.30	(7,909.78)	152,929.52	152,933.01	0.00		158,060.20	0.84%	
33	Pulaski	790,000	134.07	790,000	0.09	0.00		148.63	4,205.69	(206.83)	4,147.49	4,147.58	0.00		4,281.65	0.02%	
34	Suring	21,666,400	3,676.92	20,434,935	2.36	0.00		0.00	108,788.52	(5,350.02)	103,438.50	103,440.86	0.00		107,117.78	0.57%	
35																	
36	Total Villages	52,668,600	8,938.18	51,437,135	5.94	0.00	0.00	148.63	273,833.51	(13,466.63)	260,515.51	260,521.45	0.00	0.00	269,459.63	1.43%	
37																	
38	Gillett	53,343,100	9,052.64	49,072,700	5.66	0.00		0.00	261,246.07	(12,847.60)	248,398.47	248,404.13	0.00	2,278.14	259,734.91	1.37%	
39	Oconto	182,004,300	30,887.22	175,202,900	20.22	0.00		0.00	932,719.60	(45,869.43)	886,850.17	886,870.39	0.00		917,757.61	4.88%	
40	Oconto Falls	139,956,000	23,751.34	115,940,400	13.37	0.00		0.00	617,226.76	(30,354.06)	586,872.51	586,885.88	0.00		610,637.22	3.23%	
41																	
42	Total Cities	375,303,400	63,691.20	340,216,000	39.25	0.00	0.00	0.00	1,811,192.43	(89,071.09)	1,722,121.15	1,722,160.40	0.00	2,278.14	1,788,129.74	9.48%	
43																	
44	County Total	\$ 3,512,155,600	\$ 596,033.87	\$3,475,836,735	\$ 401.20	\$ -	\$ 74,256.00	\$ 499,683.00	\$18,504,152.00	\$ (910,000.01)	\$ 18,168,090.80	\$18,168,492.00	\$ -	\$ 2,461.22	\$18,766,987.09	100%	
45																	
46	18-Oct-13	ok per dor	0.00														
47																	
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50	PRELIMINARY ONLY - SUBJECT TO CHANGE																
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CHARTS & GRAPHS

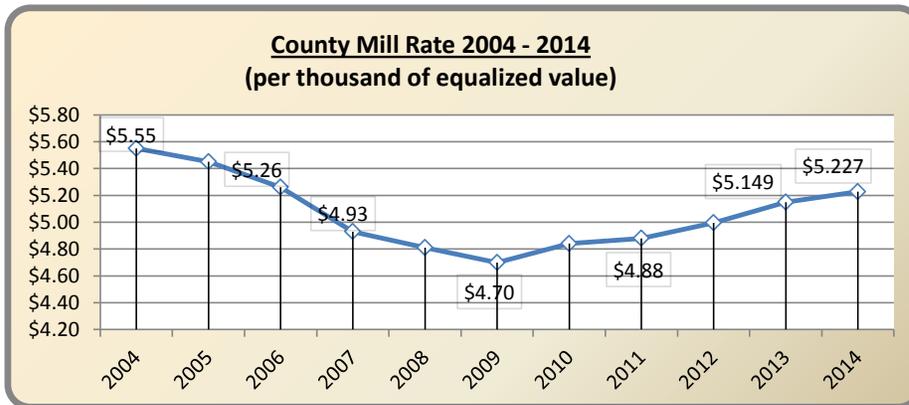
- COUNTY TAX LEVIES, MILL RATES AND EQUALIZED VALUES 2004 - 2014
- HIGHWAY TRANSPORTATION AIDS AND STATE SHARED REVENUES 2003-2014
- 2014 REVENUE SOURCES AND EXPENDITURE FUNCTIONS & CATAGORIES
- PERSONNEL COSTS (ACTUAL DATA)
- GENERAL FUND BALANCES 2001 - 2012

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



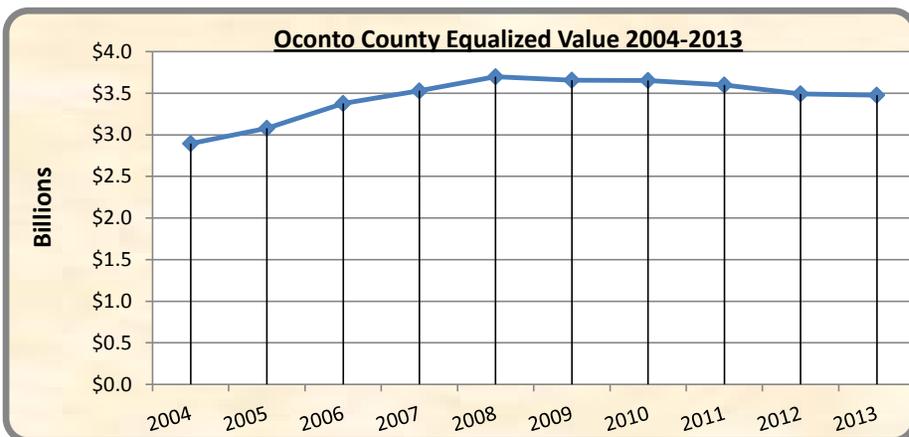
Year	Levy	% Change
2004	\$15,046,347	
2005	\$15,605,255	3.7%
2006	\$16,003,969	2.6%
2007	\$16,468,084	2.9%
2008	\$16,797,446	2.0%
2009	\$17,172,457	2.2%
2010	\$17,491,115	1.9%
2011	\$17,633,343	0.8%
2012	\$17,790,125	0.9%
2013	\$17,987,812	1.1%
2014	\$18,168,492	1.0%

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



Year	Rate	% Change
2004	\$5.55	
2005	\$5.45	-1.8%
2006	\$5.26	-3.5%
2007	\$4.93	-6.3%
2008	\$4.81	-2.4%
2009	\$4.70	-2.3%
2010	\$4.84	3.0%
2011	\$4.88	0.8%
2012	\$4.996	2.4%
2013	\$5.149	3.1%
2014	\$5.227	1.5%

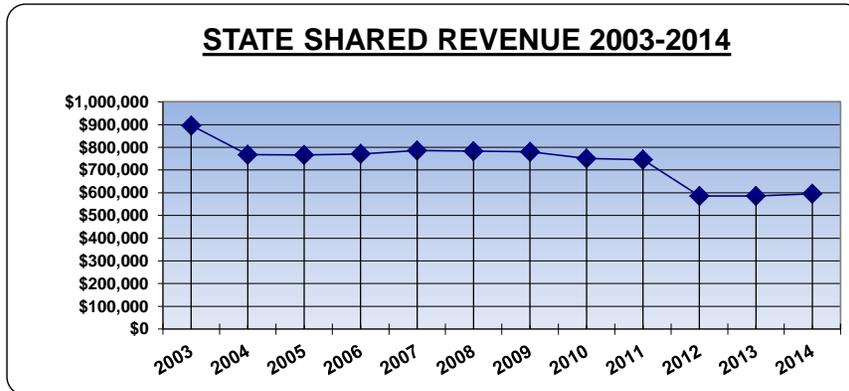
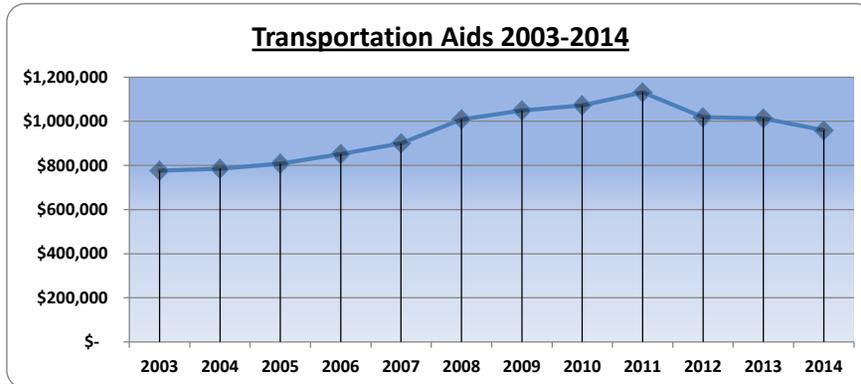
The county mill rate is used in the apportionment of the county tax levy to the local districts of the county for collection on the property tax bills. The mill rate is determined by dividing the county tax levy by the equalized value of the county (less TID).



Year	Value	% Change
2004	\$ 2,895,927,000	
2005	\$ 3,077,200,600	6.3%
2006	\$ 3,377,804,700	9.8%
2007	\$ 3,528,606,900	4.5%
2008	\$ 3,697,931,500	4.8%
2009	\$ 3,652,522,200	-1.1%
2010	\$ 3,652,522,200	-0.1%
2011	\$ 3,599,182,300	-1.5%
2012	\$ 3,493,534,335	-2.9%
2013	\$ 3,475,836,735	-0.5%

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 and has declined every year since.

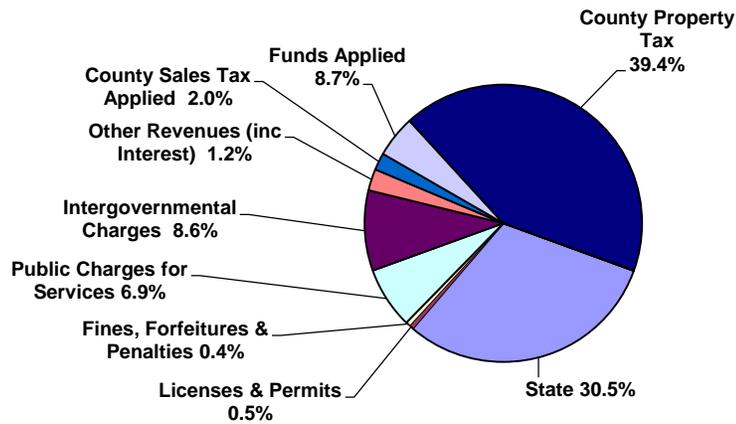
**WIDOT HIGHWAY TRANSPORTATION AIDS &
WIDOR STATE SHARED REVENUE**



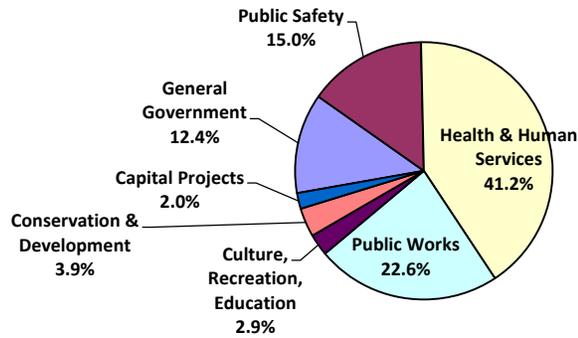
As can be seen in the above charts, State Transportation Aids for highway have increased every year until 2012, while State Shared Revenue has decreased since 2002 and has remained basically the same since 2004 until 2012, when it was substantially reduced in the Governor's budget.

Shared Revenue		Transportation Aids	
2003	\$ 895,963	2003	\$ 776,222
2004	\$ 767,073	2004	\$ 785,447
2005	\$ 765,790	2005	\$ 808,418
2006	\$ 770,981	2006	\$ 851,386
2007	\$ 785,892	2007	\$ 899,775
2008	\$ 783,177	2008	\$ 1,009,014
2009	\$ 779,911	2009	\$ 1,049,558
2010	\$ 750,170	2010	\$ 1,072,420
2011	\$ 745,953	2011	\$ 1,131,372
2012	\$ 585,351	2012	\$ 1,018,410
2013	\$ 585,351	2013	\$ 1,012,617
2014	\$ 595,437	2014	\$ 959,035

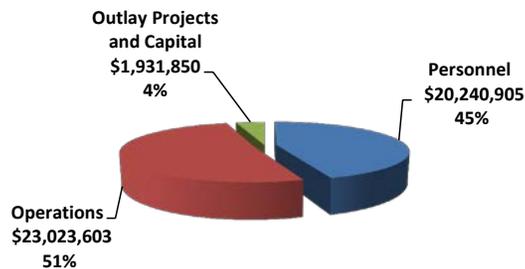
2014 ANTICIPATED REVENUE SOURCES



2014 BUDGETED EXPENDITURES BY FUNCTION



2014 BUDGETED EXPENDITURES BY CATAGORY



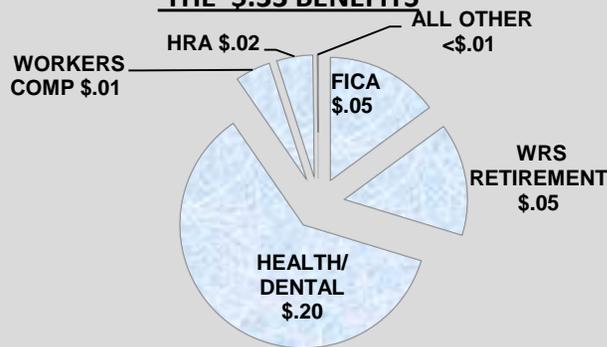
2014 BUDGETED EXPENDITURES BY CATAGORY						
	PERSONNEL	%	OPERATING	OUTLAY	TOTAL	TOTAL %
Human Services	\$ 5,208,463	25.7%	\$12,695,432	\$ -	\$ 17,903,895	39.6%
Highway	4,268,732	21.1%	4,250,145	825,000	9,343,877	20.7%
Sheriff	5,404,905	26.7%	1,239,060	365,000	7,008,965	15.5%
All Other	5,358,805	26.5%	4,838,603	741,850	10,939,258	24.2%
Total	\$20,240,905	100%	\$23,023,240	1,931,850	\$ 45,195,996	100.0%

Note: The above amounts exclude the one-time allocation of \$3M toward the proposed Law Enforcement Center project.

THE PERSONNEL COSTS DOLLAR (2012)

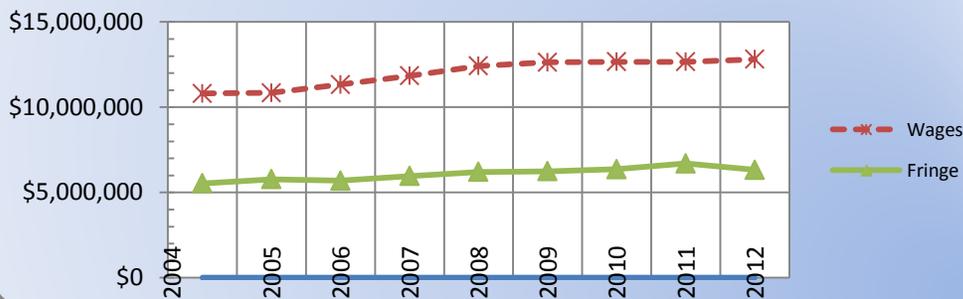


THE \$.33 BENEFITS



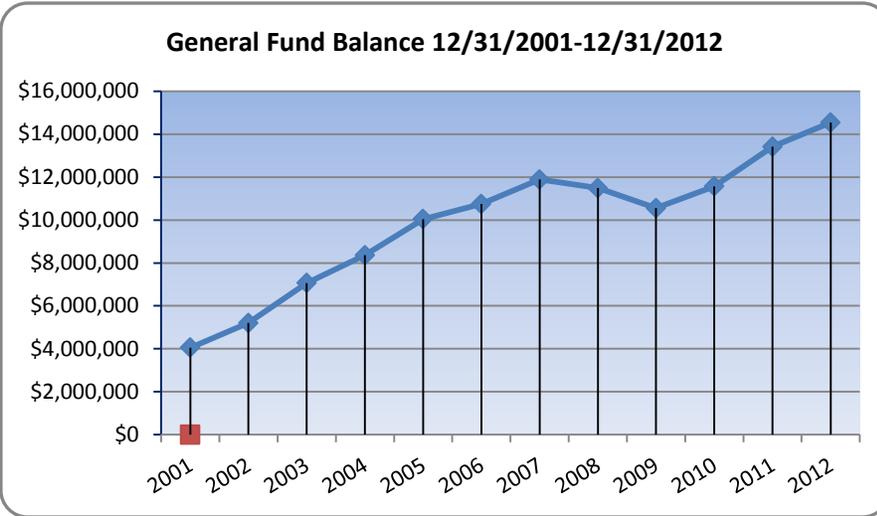
Please note that the above information is for **Actual 2012** and not 2013/14.

TREND OF WAGES AND FRINGE 2004-2012



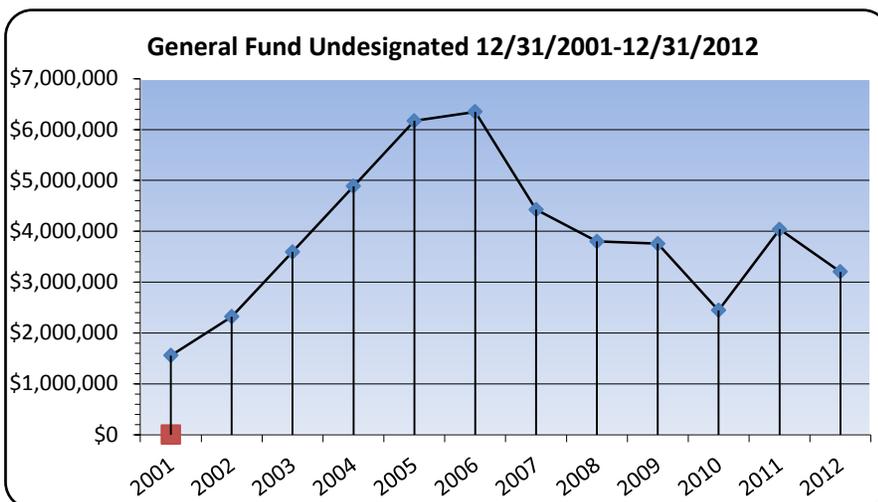
	2005	2006	2007	2008	2009	2010	2011	2012
Wages	10,839,080	11,330,647	11,843,354	12,421,396	12,631,407	12,665,684	12,659,488	12,807,818
Benefits	5,778,191	5,694,343	5,963,966	6,207,150	6,244,687	6,366,958	6,700,091	6,325,576
Total	16,617,271	17,024,990	17,807,320	18,628,546	18,876,094	19,032,642	19,359,579	19,133,394
# of employees at year end payroll			265	268	266	266	263	260

A VIEW OF GENERAL FUND BALANCES
FOR THE YEARS 2001 - 2012



2001	\$ 4,056,423
2002	\$ 5,203,939
2003	\$ 7,061,111
2004	\$ 8,359,218
2005	\$ 10,043,814
2006	\$ 10,748,004
2007	\$ 11,887,778
2008	\$ 11,482,339
2009	\$ 10,553,283
2010	\$ 11,567,156
2011	\$ 13,413,253
2012	\$ 14,540,212

The General Fund Balance amount is comprised of several items, including Reserves for Operations, Delinquent Property Taxes, Non-lapsing carry-overs and Undesignated Funds. Section C of this book has a listing of those fund amounts for 2011 and 2012.



2001	\$ 1,556,423
2002	\$ 2,318,631
2003	\$ 3,593,913
2004	\$ 4,886,297
2005	\$ 6,171,392
2006	\$ 6,351,031
2007	\$ 4,427,360
2008	\$ 3,799,309
2009	\$ 3,756,215
2010	\$ 2,443,786
2011	\$ 4,036,852
2012	\$ 3,201,557

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

COUNTY OF OCONTO

2014 BUDGET

SECTION B

BUDGET SUMMARY

BUDGET SUMMARY

BUDGET SUMMARY CATAGORY GUIDE

2014 BUDGET SUMMARY PRESENTATION

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	COUNTY OF OCONTO														
2	2014 BUDGET REVIEW SUMMARY WORKSHEET														
3	NET COSTS FOR TAX LEVY														
4			BOARD	BOARD		Dept/Agency					2014	2014	COUNTY		
5			ADOPTED	ADOPTED		PROPOSED		Finance	COUNTY		Subject to	"SPECIAL	COUNTY		
6			2012	2013		BUDGET	Difference	Committee	TAX LEVY		TAX LIMIT	PURPOSE*	TAX LEVY	% of	
7						2014	2013-2014	Recommend	2014		LEVY	LEVY	2014	Levy	
8	THURSDAY SEPT 26, 2013														
9	X	AIRPORT		17,558	20,966	25,431	4,465	25,431	25,431		25,431		25,431	0.1%	
10	X	MEDICAL EXAMINER		94,104	94,492	94,730	238	94,730	94,730		94,730		94,730	0.5%	
11	X	CHILD SUPPORT		294,361	229,656	201,576	(28,080)	201,576	201,576		201,576		201,576	1.1%	
12	X	CORPORATION COUNSEL		79,537	79,409	159,137	79,728	159,137	159,137		159,137		159,137	0.9%	
13	X	DISTRICT ATTORNEY/VICTIM WITNESS		218,535	218,548	217,939	(609)	217,939	217,939		217,939		217,939	1.2%	
14	X	COURTS		426,699	436,883	436,291	(592)	436,291	436,291		436,291		436,291	2.4%	
15	X	EMERGENCY GOVERNMENT		37,052	50,448	24,474	(25,974)	24,474	24,474		24,474		24,474	0.1%	
16	X	(Outlay)		500	2,000	0	(2,000)	0	0		0		0	0.0%	
17	X	SHERIFF		5,586,439	5,998,734	6,206,595	207,861	6,206,595	6,206,595		6,206,595		6,206,595	34.2%	
18	FRIDAY SEPT 27, 2013														
19	X	LAND/WATER RESOURCES:													
20	X	LWR ADMINISTRATIVE SUPPORT		18,980	19,160	19,160	0	19,160	19,160		19,160		19,160	0.1%	
21	X	FORESTRY, PARKS, RECREATION		(70,036)	54,543	13,293	(41,250)	13,293	13,293		13,293		13,293	0.1%	
22	X	ZONING		301,574	303,419	296,389	(7,030)	296,389	296,389		296,389		296,389	1.6%	
23	X	RECYCLING		0	0	0	0	0	0		0		0	0.0%	
24	X	MAR-OCO		0	0	0	0	0	0		0		0	0.0%	
25	X	LAND CONSERVATION		172,961	203,492	195,155	(8,337)	195,155	195,155		195,155		195,155	1.1%	
26	X	LAND INFORMATION (Surveyor)		348,142	326,807	316,807	(10,000)	316,807	316,807		316,807		316,807	1.7%	
27	X	LAND RECORDS		0	0	0	0	0	0		0		0	0.0%	
28	X	HUMAN SERVICES		4,988,184	5,000,000	5,000,000	0	5,000,000	5,000,000		5,000,000		5,000,000	27.5%	
29	TUESDAY OCTOBER 1, 2013														
30	X	COURTHOUSE MAINT		714,024	728,620	720,434	(8,186)	720,434	720,434		720,434		720,434	4.0%	
31	X	OCEDC:													
32	X	Economic Development		122,532	122,532	122,532	0	122,532	122,532		122,532		122,532	0.7%	
33	X	Tourism		154,490	154,490	154,490	0	154,490	154,490		154,490		154,490	0.9%	
34	X	HIGHWAY		3,222,541	3,222,541	3,402,688	180,147	3,402,688	3,402,688		3,402,688		3,402,688	18.7%	
35	X	Highway Local Bridge Aid		63,705	28,213	74,256	46,043	74,256	74,256			74,256	74,256	0.4%	
36	X	COMMISSION ON AGING		34,095	35,007	36,007	1,000	36,007	36,007		36,007		36,007	0.2%	
37	X	YOUTH FAIR		9,400	10,400	10,400	0	10,400	10,400		10,400		10,400	0.1%	
38	X	EXTENSION/EDUCATION		279,539	280,282	285,082	4,800	285,082	285,082		285,082		285,082	1.6%	
39	X	HISTORICAL SOCIETY		9,991	9,991	10,000	9	10,000	10,000		10,000		10,000	0.1%	
40	X	SENIOR CITIZENS CENTER		3,275	3,275	3,275	0	3,275	3,275		3,275		3,275	0.0%	
41	X	COUNTY LIBRARIES		370,300	373,593	377,744	4,151	377,744	377,744			377,744	377,744	2.1%	
42	X	County Library Board & Other		4,450	130,400	121,939	(8,461)	121,939	121,939			121,939	121,939	0.7%	
43	THURSDAY OCTOBER 3, 2013														
44	X	VETERANS SERVICE OFFICER		125,001	125,878	125,501	(377)	125,501	125,501		125,501		125,501	0.7%	
45	X	REGISTER OF DEEDS		(18,083)	(362)	(60,677)	(60,315)	(60,677)	(60,677)		(60,677)		(60,677)	-0.3%	
46	X	COUNTY TREASURER		120,945	127,496	122,373	(5,123)	122,373	122,373		122,373		122,373	0.7%	
47	X	Delinquent Taxes		(425,000)	(550,000)	(800,000)	(250,000)	(800,000)	(800,000)		(800,000)		(800,000)	-4.4%	
48	X	Interest On Investments		(150,000)	(136,000)	(140,000)	(4,000)	(140,000)	(140,000)		(140,000)		(140,000)	-0.8%	
49	X	COUNTY CLERK/ELECTIONS		181,786	203,262	202,289	(973)	202,289	202,289		202,289		202,289	1.1%	
50	X	Elections		94,398	29,868	63,680	33,812	63,680	63,680		63,680		63,680	0.4%	
51	X	COUNTY BOARD		196,313	197,800	187,094	(10,706)	190,094	190,094		190,094		190,094	1.0%	
52	X	TECHNOLOGY SERVICES		659,254	679,744	632,351	(47,393)	632,351	632,351		632,351		632,351	3.5%	
53	X	ADMIN CO-ORD/NEGOTIATIONS		202,971	210,313	188,694	(21,619)	288,694	188,694		188,694		188,694	1.0%	
54	X	INSURANCE/SAFETY/RISK MGT		123,123	146,381	143,573	(2,808)	143,573	243,573		243,573		243,573	1.3%	
55	X	FINANCE		227,732	256,886	250,598	(6,288)	250,598	250,598		250,598		250,598	1.4%	
56	X	BAY LAKE REGIONAL PLANNING		17,091	17,468	17,727	259	17,727	17,727		17,727		17,727	0.1%	
57		subtotal		18,858,463	19,446,635	19,459,027	12,392	19,459,027	19,562,027						
58		OTHER:													
59	X	State Apportionment Special Charges		0	1,777	401	(1,376)	401	401		401		401	0.0%	
60	X	S/A-State Shared Revenue		(585,351)	(583,542)	(595,437)	(11,895)	(595,437)	(595,437)		(595,437)		(595,437)	-3.4%	
61	E	S/A-Business Computer Exemption		(11,000)	(9,750)	(8,000)	1,750	(8,000)	(8,000)		(8,000)		(8,000)	0.0%	
62	X	Other (Indirect Cost Reimb)		(8,000)	0	0	0	0	0		0		0	0.0%	
63				18,254,112	18,855,120	18,855,991	871	18,855,991	18,958,991		18,385,052	573,939	18,958,991		
64	X	CONTINGENCY		250,000	250,000	500,000	250,000	500,000	500,000		500,000		500,000	2.8%	
65		SUBTOTAL		18,504,112	19,105,120	19,355,991	250,871	19,355,991	19,458,991		18,885,052	573,939	19,458,991		
66		FUNDS APPLIED:						0							
67		Fund Transfer - HHS		(400,000)	(400,000)	0	400,000	0	-		0		0	0.0%	
68		Fund Transfer - HWY		(313,987)	(530,400)	(530,400)	0	(530,400)	(530,400)		(530,400)		(530,400)	-3.0%	
69		General Fund Applied		0	(186,908)	0	186,908	(760,099)	(760,099)		(760,099)		(760,099)	-4.3%	
70				(713,987)	(1,117,308)	(530,400)	586,908	(1,290,499)	(1,290,499)		(1,290,499)	0	(1,290,499)		
71				17,790,125	17,987,812	18,825,591	837,779	18,065,492	18,168,492		17,594,553	573,939	18,168,492	99.7%	
72		Capital Projects:													
73		Property Maintenance		0	250,000	190,000	(60,000)	190,000	190,000		190,000		190,000		
74		County Board		55,000	0	-	0	0	0		0		0		
75		Technology Services		160,000	160,000	160,000	0	160,000	160,000		160,000		160,000		
76		Sheriff New Vehicles		150,000	160,000	160,000	0	160,000	160,000		160,000		160,000		
77		Sheriff-Communications project		0	26,000	205,000	179,000	205,000	205,000		205,000		205,000		
78		Sheriff-LEC		0	0	3,000,000	3,000,000	3,000,000	3,000,000		3,000,000		3,000,000		
79		Forestry		255,000	185,000	250,000	65,000	150,000	150,000		150,000		150,000		
80		LWR-Land Information		0	0	45,000	45,000	45,000	45,000		45,000		45,000		
81		Emergency management		0	25,000	-	(25,000)	0	-		0		0		
82		Subtotal of Capital		620,000	806,000	4,010,000	3,204,000	3,910,000	3,910,000		3,910,000		3,910,000		
83		County Sales Tax Applied For Capital		(620,000)	(806,000)	(1,010,000)	(204,000)	(910,000)	(910,000)		(910,000)		(910,000)		
84		General Fund Applied For Capital		0	0	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)		(3,000,000)		(3,000,000)		
85		Net Capital cost		0	0	0	0	0	0		0		0		
86		TOTAL		17,790,125	17,987,812	18,825,591	837,779	18,065,492	18,168,492		17,594,553	573,939	18,168,492		
87		Maximum Tax Levy Allowable (DOR preprinted levy limit form)									17,594,553				
88		Total Over (Under)Tax Levy Limit													

BUDGET CLASSIFICATIONS

key ->

I CLASSIFICATION (PROGRAM)

A - Function

1. Cost Center (Department/Account)

1 - GENERAL GOVERNMENT

A - Legislative:

- 1. County Board

B - Judicial:

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

C - Legal:

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

D - General Administration:

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

E - Financial Administration:

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

F - General Buildings:

- 1. Courthouse Maintenance

G - Property Records & Control:

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

H - Property Insurance & Risk Management:

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

I - Other General Government:

- 1. Contingency

2 - PUBLIC SAFETY

A - Law Enforcement:

- 1. Sheriff
- 2. Dispatch
- 3. Jail
- 4. Juvenile Detention
- 5. Highway Safety

B - Emergency Government:

- 1. Emergency Government
- 2. EPRAC
- 3. Terrorism

3 - HEALTH & HUMAN SERVICES

A - Veterans:

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

B - Aging:

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

C - Human Services:

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

D - Child Support:

- 1. Child Support Agency

4 - PUBLIC WORKS

A - Highway Road & Bridge:

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

B - Highway Internal Service:

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

C - Other Transportation:

- 1. Airport

D - Sanitation:

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

E - Recycling:

- 1. County Recycling Program

5 - CULTURE, RECREATION, EDUCATION

A - Culture:

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

B - Recreation:

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

C - Education:

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

BUDGET CLASSIFICATIONS

key ->

I CLASSIFICATION (PROGRAM)

A - Function

1. Cost Center (Department/Account)

=====

6 - CONSERVATION & DEVELOPMENT

A - Conservation:

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

B - Development:

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

7 - CAPITAL PROJECTS

A - Capital (County Sales Tax Funded)

8 - DEBT SERVICE

N/A

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

OCONTO COUNTY WISCONSIN

2014 BUDGET SUMMARY

	A	B	C	D	F	H	J	L	N
1	Line item				2014	2014	2014		
2	Detail		ACCOUNT	2013 NET	PROPOSED	ANTICIPATED	(TRANSFERS/	2014	Change from
3	Page		TITLE	BUDGET LEVY	EXPENDITURES	(REVENUES)	FUNDS APPLIED)	BUDGET LEVY	2013 to 2014
4	1 GENERAL GOVERNMENT *****								
5	LEGISLATIVE:								
6	3	County Board		197,800	190,094	-	-	190,094	(7,706)
7	1A	TOTAL LEGISLATIVE		\$ 197,800	\$ 190,094	\$ -	\$ -	\$ 190,094	\$ (7,706)
8	JUDICIAL:								
9	4-9	Courts:							
10		Clerk of Courts		539,941	538,686			538,686	(1,255)
11		Circuit Court Branch I&II		164,772	163,778			163,778	(994)
12		(State Aid-Courts)		(160,612)		(159,783)		(159,783)	829
13		(County Ordinance Forfeitures)		(100,000)		(95,000)		(95,000)	5,000
14		(County Share of State Fines)		(90,000)		(90,000)		(90,000)	0
15		(Court Fees and Costs)		(190,050)		(180,000)		(180,000)	10,050
16		(Charges to Departments-Child Support Agency)		(27,854)		(27,836)		(27,836)	18
17		Register in Probate		153,891	144,716			144,716	(9,175)
18		(Register in Probate Fees)		(15,000)		(16,000)		(16,000)	(1,000)
19		Family Court Commissioner		143,118	135,209	(700)		134,509	(8,609)
20		Law Library		3,800	4,150			4,150	350
21		Family Mediation		14,877	26,571	(7,500)	-	19,071	4,194
22		Net Courts		436,883	1,013,110	(576,819)	-	436,291	(592)
23									
24	12	Medical Examiner		94,492	94,730	-	-	94,730	238
25	1B	TOTAL JUDICIAL		\$ 531,375	\$ 1,107,840	\$ (576,819)	\$ -	\$ 531,021	\$ (354)
26									
27	LEGAL:								
28	41,558	District Attorney (Fees)		189,782	199,061	(5,500)		193,561	3,779
29		Victim/Witness Program (State aid)		28,766	56,751	(32,373)	-	24,378	(4,388)
30		Net District Attorney		218,548	255,812	(37,873)	-	217,939	(609)
31									
32	19	Corporation Counsel (Charges to CSA)		79,409	175,128	(15,991)	-	159,137	79,728
33	1C	TOTAL LEGAL		\$ 297,957	\$ 430,940	\$ (53,864)	\$ -	\$ 377,076	\$ 79,119

OCONTO COUNTY WISCONSIN

2014 BUDGET SUMMARY

	A	B	C	D	F	H	J	L	N
1		Line item			2014	2014	2014		
2		Detail	ACCOUNT	2013 NET	PROPOSED	ANTICIPATED	(TRANSFERS/	2014	Change from
3		Page	TITLE	BUDGET LEVY	EXPENDITURES	(REVENUES)	FUNDS APPLIED)	BUDGET LEVY	2013 to 2014
34			GENERAL ADMINISTRATION:						
35	21		Administrative Coordinator	198,313	186,194			186,194	(12,119)
36	21		Labor Negotiations/Background Checks	12,000	2,500			2,500	(9,500)
37	13		County Clerk (Licenses & fees)	203,262	205,104	(2,815)		202,289	(973)
38	14		Elections (Charges for supplies)	29,868	84,680	(21,000)		63,680	33,812
39									
40	25-27		Technology Services (Charges to Depts & Fees)	679,744	675,351	(43,000)		632,351	(47,393)
41									
42	1		State Special Charge (ss.70.63)	1,777.00	401			401	(1,376)
43			Various Revenues:						
44	1		(State Shared Revenue)	(583,542)		(595,437)		(595,437)	(11,895)
45	1		(State Aid-Exempted Business Computers)	(9,750)		(8,000)		(8,000)	1,750
46	1		(Indirect Cost Reimbursements - General & Other)	0		0		0	0
47	1		(Interest On Investments)	(136,000)	-	(140,000)	-	(140,000)	(4,000)
48	1D		TOTAL GENERAL ADMINISTRATION	\$ 395,672	\$ 1,154,230	\$ (810,252)	\$ -	\$ 343,978	# \$ (51,694)
49			FINANCIAL ADMINISTRATION:						
50	36-37		Finance:						
51			Finance Department	208,941	212,458	(120)		212,338	3,397
52			Independent Auditing	48,640	48,640			48,640	0
53			Cost Allocation Plan	15,910	6,410			6,410	(9,500)
54			(Audit / Accounting Charges to Departments)	(16,605)	(16,790)	-	-	(16,790)	(185)
55			Net Finance	256,886	250,718	(120)	-	250,598	(6,288)
56	15-16		Treasury:						
57			County Treasurer	186,196	181,373			181,373	(4,823)
58			Uncollectable Personal Property Tax Pmts	10,000	10,000			10,000	0
59			(Payments In Lieu of Taxes)	(28,000)		(28,000)		(28,000)	0
60			(Forest Crop Taxes)	(100)		(100)		(100)	0
61			(Managed Forest Land Taxes)	(20,000)		(20,000)		(20,000)	0
62			(Ag Use Value Penalties)	(2,500)		(2,500)		(2,500)	0
63			(State Aid-Forest Crop & MFL)	(18,000)		(18,000)		(18,000)	0
64			(Interest on Delinquent Property Taxes)	(550,000)		(800,000)		(800,000)	(250,000)
65			(Miscellaneous Sales-Treasurer)	(100)	-	(400)	-	(400)	(300)
66			Net Treasury	(422,504)	191,373	(869,000)	-	(677,627)	(255,123)
67			Assessment of Property:						
68	40-43		Property Tax Listing (Sale of R/E Listings)	174,900	175,190	(5,150)		170,040	(4,860)
69			Tax Deed Expense (Sale of tax deed/WHEDA Grant)	(50,200)	17,900	(69,000)		(51,100)	(900)
70			Assessor of Incomes	480	480	-	-	480	-
71			Net Assessment of Property	125,180	193,570	(74,150)	-	119,420	(5,760)
72	1E		TOTAL FINANCIAL ADMINISTRATION	\$ (40,438)	\$ 635,661	\$ (943,270)	\$ -	\$ (307,609)	\$ (267,171)

OCONTO COUNTY WISCONSIN

2014 BUDGET SUMMARY

	A	B	C	D	F	H	J	L	N
1		Line item			2014	2014	2014		
2		Detail	ACCOUNT	2013 NET	PROPOSED	ANTICIPATED	(TRANSFERS/	2014	Change from
3		Page	TITLE	BUDGET LEVY	EXPENDITURES	(REVENUES)	FUNDS APPLIED)	BUDGET LEVY	2013 to 2014
73			GENERAL BUILDINGS AND PLANT:						
74	32-33		Courthouse Property and Building Maintenance	728,620	720,434	-	-	720,434	(8,186)
75	1F		TOTAL GENERAL BLDGS AND PLANT	\$ 728,620	\$ 720,434	\$ -	\$ -	\$ 720,434	\$ (8,186)
76									
77			PROPERTY RECORDS AND CONTROL:						
78	20		Register of Deeds	279,638	229,323			229,323	(50,315)
79			(Register of Deeds Fees)	(225,000)		(230,000)		(230,000)	(5,000)
80			(Real Estate Transfer Fees-County Share)	(55,000)	-	(60,000)	-	(60,000)	(5,000)
81			Net Register of Deeds	(362)	229,323	(290,000)	-	(60,677)	(60,315)
82	44-45		Land Records Modernization Program	100,500	115,962			115,962	15,462
83			(State Aid-Land Records)	(5,300)		(6,000)		(6,000)	(700)
84			(Land Records Fees)	(60,000)		(63,000)		(63,000)	(3,000)
85			(SOLO Fees)	(10,500)		(9,000)		(9,000)	1,500
86			(Land Records Sale of GIS Maps)	(3,000)		(800)		(800)	2,200
87			(Public Access Fees and Other)	(21,700)	-	(24,700)	(12,462)	(37,162)	(15,462)
88			Net Land Records Modernization Program	-	115,962	(103,500)	(12,462)	-	-
89	40-43		Land Information System-Surveyor (Charges)	174,959	199,361	(28,004)		171,357	(3,602)
90			Plat Books	0	0	0		0	0
91			Physical Address Program (Fees)	26,668	32,630	(6,600)	-	26,030	(638)
92			Net Surveyor	201,627	231,991	(34,604)	-	197,387	(4,240)
93	1G		TOTAL PROPERTY RECORDS AND CONTROL	\$ 201,265	\$ 577,276	\$ (428,104)	\$ (12,462)	\$ 136,710	\$ (64,555)
94									
95			INSURANCES, RISK MANAGEMENT AND OTHER:						
96	34-35		Insurance - Property, Liability, Worker's Comp...	683,000	720,400			720,400	37,400
97			(Insurance Charges To Departments)	(550,000)	(580,000)			(580,000)	(30,000)
98			(Insurance Dividends and Recoveries)	(40,960)		(47,630)		(47,630)	(6,670)
99			Safety/Risk Management	32,416	33,878			33,878	1,462
100			Unemployment Comp.	10,000	5,000			5,000	(5,000)
101			Retirement payouts	-	100,000			100,000	100,000
102			Section 125 & HRA Administration	11,925	14,300	(2,375)	-	11,925	-
103			Net Insurances and Risk Management	146,381	293,578	(50,005)	-	243,573	97,192
104			Other:						
105	1		Reserved for Contingencies	250,000	500,000	-	-	500,000	250,000
106	1H		TOTAL INSURANCES, RISK MANAGEMENT AND OTHER	\$ 396,381	\$ 793,578	\$ (50,005)	\$ -	\$ 743,573	\$ 347,192
107			TOTAL GENERAL GOVERNMENT	\$ 2,708,632	\$ 5,610,053	\$ (2,862,314)	\$ (12,462)	\$ 2,735,277	\$ 26,645
108									

OCONTO COUNTY WISCONSIN

2014 BUDGET SUMMARY

	A	B	C	D	F	H	J	L	N
1		Line item			2014	2014	2014		
2		Detail	ACCOUNT	2013 NET	PROPOSED	ANTICIPATED	(TRANSFERS/	2014	Change from
3		Page	TITLE	BUDGET LEVY	EXPENDITURES	(REVENUES)	FUNDS APPLIED)	BUDGET LEVY	2013 to 2014
109		2 - PUBLIC SAFETY*****							
110		LAW ENFORCEMENT:							
111		60-70	Sheriff	3,096,095	3,092,074			3,092,074	(4,021)
112			Recreation Enforcement (Collections,charges, state aids)	63,580	141,910	(74,900)		67,010	3,430
113			Tribal Enforcement Program (State reimbursed)	-	26,000	(26,000)		-	0
114			Highway Safety Projects (State reimbursed)	25,000	0	0		0	(25,000)
115			(State Aid-Police Training)	(8,280)		(8,470)		(8,470)	(190)
116			(Miscellaneous State Aids)	(51,892)		(45,000)		(45,000)	6,892
117			(Sheriff Fees and Charges)	(48,948)		(81,600)		(81,600)	(32,652)
118			(Federal Park Patrol Reimbursement)	(3,500)	5,500	(5,500)		0	3,500
119			(Sale of Squad Cars)	(25,000)		(22,000)		(22,000)	3,000
120			Highway Safety Commission	900	900	-	-	900	-
121			Net Sheriff	3,047,955	3,266,384	(263,470)	-	3,002,914	(45,041)
122									
123		66	Dispatch-Radio and Communications	850,097	871,822			871,822	21,725
124			(Microwave Rental - Charge to Highway Dept.)	(2,400)	-	(2,400)	-	(2,400)	-
125			Net Dispatch	847,697	871,822	(2,400)	-	869,422	21,725
126									
127		67-68	County Jail	1,988,898	2,505,759			2,505,759	516,861
128			(Board of Prisoners-Huber Revenue)	(47,000)		(35,000)		(35,000)	12,000
129			(Board of Prisoners-Probation Hold)	(41,000)		(46,000)		(46,000)	(5,000)
130			(Board of Prisoners Other Charges)	(49,400)		(79,500)		(79,500)	(30,100)
131			(Inmate Telephone Commission)	(10,000)		(5,000)	-	(5,000)	5,000
132			Net County Jail	1,841,498	2,505,759	(165,500)	-	2,340,259	498,761
133									
134		69	Juvenile Detention Center	403,584	0			0	(403,584)
135			(Juvenile Detention - Housing Charges)	(6,000)		(6,000)		(6,000)	0
136			(Juvenile Detention - Charges To Other Counties)	(136,000)		-	-	-	136,000
137			Net Juvenile Detention Center	261,584	-	(6,000)	-	(6,000)	(267,584)
138		2A	TOTAL LAW ENFORCEMENT	\$ 5,998,734	\$ 6,643,965	\$ (437,370)	\$ -	\$ 6,206,595	\$ 207,861
139			EMERGENCY GOVERNMENT:						
140		71-72	Emergency Management (State Aid)	41,762	55,541	(41,442)		14,099	(27,663)
141			EPCRA (SARA) Program (State Aid)	9,686	21,079	(11,704)		9,375	(311)
142			Homeland Security	0	44,527	(44,527)		0	0
143			EMS Council	1,000	1,000	-	-	1,000	-
144		2B	TOTAL EMERGENCY GOVERNMENT	\$ 52,448	\$ 122,147	\$ (97,673)	\$ -	\$ 24,474	\$ (27,974)
145			TOTAL PUBLIC SAFETY	\$ 6,051,182	\$ 6,766,112	\$ (535,043)	\$ -	\$ 6,231,069	\$ 179,887
146									

OCONTO COUNTY WISCONSIN

2014 BUDGET SUMMARY

	A	B	C	D	F	H	J	L	N
1	Line item				2014	2014	2014		
2	Detail	ACCOUNT	2013 NET	PROPOSED	ANTICIPATED	(TRANSFERS/	2014	Change from	
3	Page	TITLE	BUDGET LEVY	EXPENDITURES	(REVENUES)	FUNDS APPLIED)	BUDGET LEVY	2013 to 2014	
147	3 - HEALTH/HUMAN SERVICES*****								
148	VETERANS:								
149	23-24	Veterans Service Office (State Aid)	121,318	130,241	(10,000)		120,241	(1,077)	
150		Veterans Relief	3,000	3,700			3,700	700	
151		Care of Veterans Graves	1,560	1,560	-	-	1,560	-	
152	3A	Total Veterans Service Office	\$ 125,878	\$ 135,501	\$ (10,000)	\$ -	\$ 125,501	# \$ (377)	
153	AGING:								
154	22	Commission on Aging (State transportation grant)	35,007	140,594	(104,587)		36,007	1,000	
155	2	Oconto Falls Area Senior Citizen Center	3,275	3,275	-	-	3,275	-	
156	3B	Total Aging	\$ 38,282	\$ 143,869	\$ (104,587)	\$ -	\$ 39,282	# \$ 1,000	
157	HUMAN SERVICES AGENCY:								
158	84-88	Administrative Support Division	717,235	712,513					
159		(Division Revenues)	(8,152,760)		(9,451,816)		(8,739,303)	(1,303,778)	
160	89-95	Economic Support Division	1,022,316	1,081,129					
161		(Division Revenues)	(832,636)		(926,849)		154,280	(35,400)	
162	96-103	Public Health Division	1,080,934	1,084,888					
163		(Division Revenues)	(301,911)		(315,199)		769,689	(9,334)	
164	104-111	Family Services Division	2,010,848	2,008,464					
165		(Division Revenues)	(116,900)		(116,904)		1,891,560	(2,388)	
166	119-134	Vocational Service Division	969,325	930,480					
167		(Division Revenues)	(543,316)		(531,109)		399,371	(26,638)	
168	125-139	Community/Long-Term Support Division	10,645,433	12,086,421					
169		(Division Revenues)	(871,300)		(943,150)		11,143,271	1,369,138	
170		(Fund Balance Applied)	(627,268)			(618,868)	(618,868)	8,400	
171	3C	Total Human Services Agency	\$ 5,000,000	\$ 17,903,895	\$ (12,285,027)	\$ (618,868)	\$ 5,000,000	# \$ -	
172	CHILD SUPPORT:								
173	17-18	Child Support Agency	396,007	428,674			428,674	32,667	
174		(State Aid-Child Support Program)	(164,051)		(223,998)		(223,998)	(59,947)	
175		(Child Support Fees)	(2,300)		(3,100)	-	(3,100)	(800)	
176	3D	Total Child Support	\$ 229,656	\$ 428,674	\$ (227,098)	\$ -	\$ 201,576	# \$ (28,080)	
177	TOTAL HEALTH/HUMAN SERVICES			\$ 5,393,816	\$ 18,611,939	\$ (12,626,712)	\$ (618,868)	\$ 5,366,359	\$ (27,457)
178									

OCONTO COUNTY WISCONSIN

2014 BUDGET SUMMARY

	A	B	C	D	F	H	J	L	N
1	Line item				2014	2014	2014		
2	Detail		ACCOUNT	2013 NET	PROPOSED	ANTICIPATED	(TRANSFERS/	2014	Change from
3	Page		TITLE	BUDGET LEVY	EXPENDITURES	(REVENUES)	FUNDS APPLIED)	BUDGET LEVY	2013 to 2014
179	4 - PUBLIC WORKS*****								
180	Highway Road and Bridge Fund:								
181	73		Highway Administration	441,635	440,465			440,465	(1,170)
182			CTHS General Maintenance	1,486,286	1,449,575			1,449,575	(36,711)
183			CTHS Snow & Ice Removal	850,565	752,806			752,806	(97,759)
184			Hot Mix Maintenance	1,260,440	1,389,749			1,389,749	129,309
185			Shouldering - Gravel Maintenance	127,386	101,588			101,588	(25,798)
186			FAS Construction (State/federal cost sharing)	0		0		-	0
187			FAS Construction-County Cost	10,000	5,000			5,000	(5,000)
188			CHIP Program (State cost sharing)	175,000	355,000	(72,081)		282,919	107,919
189			Local Safe Bridge Program (State cost sharing)	40,435	270,521	(85,260)		185,261	144,826
190			State Transportation Aids	(1,018,410)		(1,018,410)		(1,018,410)	0
191			State-LRIP Administration	(6,180)		(6,149)		(6,149)	31
192			Highway Funds Applied	(144,616)	-		(180,116)	(180,116)	(35,500)
193			subtotal (highway tax levy)	3,222,541	4,764,704	(1,181,900)	(180,116)	3,402,688	180,147
194			Local Bridge Aid Program (bridge aid tax levy)	28,213	74,256			74,256	46,043
195	74-83		Highway Internal Service Fund:						
196			Acquisition of Capital Assets (Hwy fund balance applied)	-	825,000		(825,000)	-	0
197			STHS Maint & Winter Snow and Ice (State Reimburse)	-	1,647,460		(1,647,460)	-	0
198									
199			Local Department Work (County Depts Reimb)	-	168,510		(168,510)	-	0
200			Local Governments Hwy Work (Local Dists Reimburse)	-	1,863,947		(1,863,947)	-	-
201	4A		Total Highway Transportation	\$ 3,250,754	\$ 9,343,877	\$ (1,181,900)	\$ (4,685,033)	\$ 3,476,944	# \$ 226,190
202			Other Transportation:						
203	4B	2	Airports	\$ 20,966	\$ 25,431	\$ -	\$ -	\$ 25,431	# \$ 4,465
204			Sanitation:						
205	50		Private Sewage System Regulation	182,700	182,604			182,604	(96)
206			(Private Sewage System Permits)	(69,000)		(71,500)		(71,500)	(2,500)
207			(Wisconsin Fund Application Fees)	(1,000)		(1,000)		(1,000)	0
208			Salvage Yard Cleanup	550	500	-	-	500	(50)
209	4C		Total Sanitation	\$ 113,250	\$ 183,104	\$ (72,500)	\$ -	\$ 110,604	\$ (2,646)
210			RECYCLING:						
211	53-55		Recycling Program Expenditures	713,353	674,350			674,350	(39,003)
212			Recycling Outlay	41,000				0	(41,000)
213			(State Grant-Recycling)	(208,000)		(208,000)		(208,000)	0
214			(Other Recycling Revenues)	(39,500)		(40,400)		(40,400)	(900)
215			(Sale of Recyclables)	(317,200)		(256,200)		(256,200)	61,000
216			(Recycling Fund Balance Applied)	(189,653)	-		(169,750)	(169,750)	19,903
217	4D		Total Recycling	\$ -	\$ 674,350	\$ (504,600)	\$ (169,750)	\$ -	# \$ -
218			TOTAL PUBLIC WORKS	\$ 3,384,970	\$ 10,226,762	\$ (1,759,000)	\$ (4,854,783)	\$ 3,612,979	\$ 228,009
219									

OCONTO COUNTY WISCONSIN

2014 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		Line item				2014		2014		2014				
2		Detail	ACCOUNT	2013 NET		PROPOSED		ANTICIPATED		(TRANSFERS/		2014		Change from
3		Page	TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED)		BUDGET LEVY		2013 to 2014
220			5 - CULTURE, RECREATION AND EDUCATION *****											
221			Culture:											
222		2	Libraries & System Payments	503,993		499,683						499,683		(4,310)
223		2	Oconto County Historical Society	9,991		10,000						10,000		9
224		2	Oconto County Youth Fair	10,400		10,400		-		-		10,400		-
225		5A	TOTAL CULTURE	\$ 524,384		\$ 520,083		\$ -		\$ -		\$ 520,083	#	\$ (4,301)
226														
227			Recreation:											
228		58-59	Snowmobile Trails (State aid reimbursed)	-		105,250		(105,250)				-		0
229			ATV Trails (State aid reimbursed)	-		50,400		(50,400)				-		0
230			County Parks	287,867		295,128						295,128		7,261
231			(County Parks Fees/Permits)	(173,000)				(182,225)				(182,225)		(9,225)
232			Local Park Aid Grants	-		0		0				-		0
233			Boat Landing (Landing Fees)	-		36,500		(36,500)				-		0
234			Shooting Range (Range Fees)	-		22,500		(22,500)		-		-		-
235		5B	TOTAL RECREATION	\$ 114,867		\$ 509,778		\$ (396,875)		\$ -		\$ 112,903	#	\$ (1,964)
236														
237			Education:											
238		29-31	University Extension (Extension Sales/State Aid)	279,682		289,881		(5,399)				284,482		4,800
239			Extension Homemakers	600		600		-		-		600		-
240		5C	TOTAL EDUCATION	\$ 280,282		\$ 290,481		\$ (5,399)		\$ -		\$ 285,082	#	\$ 4,800
241			TOTAL CULTURE,RECREATION,EDUCATION	\$ 919,533		\$ 1,320,342		\$ (402,274)		\$ -		\$ 918,068		\$ (1,465)
242														

OCONTO COUNTY WISCONSIN

2014 BUDGET SUMMARY

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1		Line item			2014	2014	2014		
2		Detail	ACCOUNT	2013 NET	PROPOSED	ANTICIPATED	(TRANSFERS/	2014	Change from
3		Page	TITLE	BUDGET LEVY	EXPENDITURES	(REVENUES)	FUNDS APPLIED)	BUDGET LEVY	2013 to 2014
243			6 - CONSERVATION AND DEVELOPMENT*****						
244			Conservation:						
245	39		LWR Administration	19,160	19,160			19,160	0
246	56-59		County Forestry	305,528	314,665	(750)		313,915	8,387
247			(County Forest Timber Sales)	(400,000)		(400,000)		(400,000)	0
248			Timber Sales - 10% Payments to Districts	40,000		40,000		40,000	0
249			Timber Sales - DNR Forestry Loan Repayment	50,000		0		-	(50,000)
250			(County Forest Permits)	(5,325)		(3,000)		(3,000)	2,325
251			Forest Roads (State aid)	-	11,539	(11,539)		-	0
252			(State Aid-Forestry Fund)	(52,147)		(52,145)		(52,145)	2
253			(State Aid-National Forest Title III)	-		0		-	0
254			State Conservation (State aid reimbursement)	-	2,600	(2,600)		-	0
255			County Dams	1,620	1,620			1,620	0
256			Wildlife Habitat Management (State aid reimbursed)	-	2,168	(2,168)		-	0
257	46-48		Land Conservation (State aids & permits)	203,492	599,005	(403,850)		195,155	(8,337)
258			Wildlife Damage Program	-	25,563	(25,563)		-	0
259			AIS Project & EPA/GLRI Project	-	130,000	(130,000)		-	-
260	6A		TOTAL CONSERVATION	\$ 162,328	\$ 1,106,320	\$ (991,615)	\$ -	\$ 114,705	\$ (47,623)
261			DEVELOPMENT:						
262	28		Economic Development	122,532	122,532			122,532	0
263	28		Tourism	154,490	154,490			154,490	0
264	2		Bay Lake Regional Planning Commission	17,468	17,727			17,727	259
265	49-52		Planning & Zoning/Land Use Planning	311,536	332,135			332,135	20,599
266			Board of Adjustments	18,133	17,583			17,583	(550)
267			(Planning/Zoning Fees & Permits)	(139,500)	-	(163,933)		(163,933)	(24,433)
268	6B		TOTAL DEVELOPMENT	\$ 484,659	\$ 644,467	\$ (163,933)	\$ -	\$ 480,534	\$ (4,125)
269									
270			TOTAL CONSERVATION /DEVELOPMENT	\$ 646,987	\$ 1,750,787	\$ (1,155,548)	\$ -	\$ 595,239	\$ (51,748)
271									

OCONTO COUNTY WISCONSIN

2014 BUDGET SUMMARY

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1		Line item				2014		2014		2014				
2		Detail	ACCOUNT	2013 NET		PROPOSED		ANTICIPATED		(TRANSFERS/		2014		Change from
3		Page	TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED)		BUDGET LEVY		2013 to 2014
272			7 - CAPITAL PROJECTS*****											
273			Property & Maintenance	-		190,000				(190,000)		-		0
274			Technology Services	-		160,000				(160,000)		-		0
275			Sheriff	-		365,000				(365,000)		-		0
276			LWR-LIS	-		45,000				(45,000)		-		0
277			LWR-Forestry & Parks	-		150,000				(150,000)		-		0
278			Law Enforcement Center	-		3,000,000		-		(3,000,000)		-		-
279			7A TOTAL CAPITAL PROJECTS	\$ -		\$ 3,910,000		\$ -		\$ (3,910,000)		\$ -	#	\$ -
280														
281			9 INTRAFUND TRANSFERS *****											
282			FROM HUMAN SERVICES TO GENERAL FUND	(400,000)						0		0		400,000
283			FROM HIGHWAY TO GENERAL FUND	(530,400)				-		(530,400)		(530,400)		-
284			9A TOTAL INTRAFUND TRANSFERS	\$ (930,400)		\$ -		\$ -		\$ (530,400)		\$ (530,400)		\$ 400,000
285														
286			10 APPLIED GENERAL FUND BALANCE	(186,908)						\$ (760,099)		(760,099)		(573,191)
287														
288														
289			GRAND TOTALS	\$ 17,987,812		\$ 48,195,995		\$ (19,340,891)		\$ (10,686,612)		\$ 18,168,492	#	\$ 180,680
290														
291														
292						\$17,987,812				NET TAX LEVY		\$18,168,492	#	\$180,680
293														
294						\$3,493,534,335				EQUALIZED VALUE Less TID.....		\$3,475,836,735		
295						0.00514889				COUNTY MILL RATE		0.00522708		0.0000782
296						\$5.149				PER \$1,000 OF EQUALIZED VALUE		\$5.227		\$0.078
297														
298														

COUNTY OF OCONTO

2014 BUDGET

SECTION C

SUPPLEMENTAL INFORMATION

Budget Summary By Category

Revenue Sources By Category

Funds & Fund Cash Balances- Actual 12/31/12 & 12/31/11

County Sales Tax

Capital Improvement Plan and Requests 2014-2018

Other:

Resolution Adopting 2014 Oconto County Budget and Tax Levy

Motion to Amend form

Notes

**OCONTO COUNTY WISCONSIN
2014 BUDGET SUMMARY BY CATAGORIES
(WITH 2013 COMPARISON)**

			% OF TOTAL	\$ INCREASE (DECREASE)	COST PER \$1,000 OF EQUALIZED VALUE	
	ADOPTED 2013	PROPOSED 2014			2013	2014
BUDGET EXPENDITURES:						
General Government	\$5,355,651	\$5,610,053	12%	254,402	\$1.53	\$1.61
Public Safety	6,700,346	6,766,112	14%	65,766	\$1.92	\$1.95
Health and Human Services	17,120,845	18,611,939	39%	1,491,094	\$4.90	\$5.35
Public Works (Incl. Highway)	9,495,821	10,226,762	21%	730,941	\$2.72	\$2.94
Culture, Recreation and Education	1,472,539	1,320,342	3%	(152,197)	\$0.42	\$0.38
Conservation and Development	1,531,656	1,750,787	4%	219,131	\$0.44	\$0.50
law Enforcement Center Capitatk Project	-	3,000,000	6%	3,000,000	\$0.00	\$0.86
Capital Projects	806,000	910,000	2%	104,000	\$0.23	\$0.26
TOTAL BUDGETED EXPENDITURES	\$42,482,858	\$48,195,995	100%	\$5,713,137	\$12.16	\$13.87
ANTICIPATED REVENUES:						
Taxes (Other than Property)	\$625,220	\$880,220	2%	255,000	(\$0.18)	(\$0.25)
Intergovernmental Grants/Aids	12,494,804	14,040,082	29%	1,545,278	(\$3.58)	(\$4.04)
Licenses and Permits	226,450	231,450	0%	5,000	(\$0.06)	(\$0.07)
Fines, Forfeitures and Penalties	193,500	187,500	0%	(6,000)	(\$0.06)	(\$0.05)
Public Charges for Services	3,104,706	3,168,103	7%	63,397	(\$0.89)	(\$0.91)
Intergovernmental Charges	3,680,586	3,975,548	8%	294,962	(\$1.05)	(\$1.14)
Other (inc. Interest on Investments)	584,935	537,905	1%	(47,030)	(\$0.17)	(\$0.15)
TOTAL ANTICIPATED REVENUES	20,910,201	23,020,808	47.8%	2,110,607	(\$5.99)	(\$6.62)
(Subtotal of Expenditures less Revenues)	\$21,572,657	\$25,175,187		\$3,602,530	\$6.18	\$7.24
PRIOR YEARS FUND BALANCES APPLIED:						
HIGHWAY FUNDS APPLIED INCLUDING EQUIPMENT	844,616	1,005,116	2%	160,500	(\$0.24)	(\$0.29)
RECYCLING FUND	189,653	169,750	0%	(19,903)	(\$0.05)	(\$0.05)
HUMAN SERVICES FUND	627,268	618,868	1%	(8,400)	(\$0.18)	(\$0.18)
COUNTY SALES TAX FOR CAPITAL PROJECTS	806,000	910,000	2%	104,000	(\$0.23)	(\$0.26)
FUND TRANSFERS:						
HUMAN SERVICES TO GENERAL FUND	400,000	-	0%	(400,000)	(\$0.11)	\$0.00
HIGHWAY TO GENERAL FUND	530,400	530,400	1%	-	(\$0.15)	(\$0.15)
OTHER FUNDS APPLIED	-	12,462	0%	12,462	\$0.00	(\$0.00)
GENERAL FUND APPLIED FOR LAW ENFORCEMENT CENTER	-	3,000,000	6%	3,000,000	\$0.00	(\$0.86)
GENERAL FUND APPLIED TO REDUCE TAX LEVY	186,908	760,099	2%	573,191	(\$0.05)	(\$0.22)
TOTAL OF AMOUNTS APPLIED TO REDUCE COUNTY LEVY	3,584,845	7,006,695	14.5%	3,421,850	(\$1.03)	(\$2.02)
NET AMOUNT OF COUNTY OPERATIONS TO BE LEVIED	<u>\$17,987,812</u>	<u>\$18,168,492</u>		<u>\$180,680</u>	<u>\$5.149</u>	<u>\$5.227</u>
PERCENT OF COUNTY TAX LEVY TO						
TOTAL BUDGETED EXPENDITURES				37.7%		
COUNTY EQUALIZED VALUE (less TID Increment)	3,493,534,335	3,475,836,735		-0.5%		
COUNTY TAX (MILL RATE) PER \$1,000 OF ASSESSED						
PROPERTY VALUE FOR OCONTO COUNTY OPERATIONS	\$5.149	\$5.227	\$0.078	1.5%		

	A	B	C	D	E	F
1		OCONTO COUNTY, WISCONSIN				
2		2014 BUDGET - REVENUE SOURCE BY CATEGORY (2012-2014)				
3	=====	=====	=====	=====	=====	=====
4	CATAGORY/		2012	2012	2013	2014
5	ACCOUNT	ACCOUNT	BUDGETED	ACTUAL	BUDGETED	BUDGETED
6	NUMBER	TITLE	REVENUE	REVENUES	REVENUE	REVENUE
7	-----	-----	-----	-----	-----	-----
8	TAXES:					
9	1000-15-41120	Forest Crop Taxes	\$ 200	\$ 56	\$ 100	\$ 100
10	1000-15-41121	Managed Forest Land Taxes	20,000	17,632	20,000	20,000
11	1000-15-41810	Interest on Delinquent Property Taxes	425,000	723,717	550,000	800,000
12	1000-18-41230	Real Estate Transfer Fees-County Share	46,000	61,264	55,000	60,000
13	1000-29-41220	Retained State Sales Tax	120	127	120	120
14		TOTAL TAXES (OTHER THAN PROPERTY)	\$ 491,320	\$ 802,796	\$ 625,220	\$ 880,220
15		INTERGOVERNMENTAL GRANTS/AIDS:				
16	1000-00-43410	State Shared Revenue	\$ 585,351	\$ 587,685	\$ 583,542	\$ 595,437
17	1000-00-43516	State Aid-Exempt Computers	11,000	9,749	9,750	8,000
18	1000-11-43512	State Aid-Courts	130,204	129,052	127,899	127,946
19	1000-11-43513	State Aid GAL/Public Defenders	29,094	29,213	29,213	28,337
20	1000-11-43514	State Aid-Interpreter Fees	3,500	3,648	3,500	3,500
21	1000-12-43511	State Aid-Victim Witness Program	30,542	29,099	28,766	32,373
22	1000-15-43593	State Aid-Forest Crop & MFL	18,000	22,893	18,000	18,000
23	1000-15-43661	Payments In Lieu Of Taxes (DNR Lands)	25,000	30,101	28,000	28,000
24	1000-16-43561	State Aid-Child Support Program	169,798	346,342	164,051	223,998
25	1000-20-43562	State Aid-Commission On Aging	105,022	111,450	104,587	104,587
26	1000-21-43563	State Aid-Veterans Service Officer	10,000	13,349	10,000	10,000
27	1000-25-43579	State Aid-UW Extension	1,383	1,383	6,712	4,599
28	1000-31-43565	State Aid-WHEDA Grant	-	-	47,000	22,433
29	1000-32-43515	State Aid-Land Records Grant	5,019	400	5,000	5,000
30	1000-33-43582	State Aid-Land Conservation	346,000	135,584	203,000	402,000
31	1000-33-43584	State Aid-Wildlife Damage	14,540	19,125	15,136	25,563
32	1000-33-43213	Federal/State Aid-EPA, AIS Projects	-	172,883	110,000	110,000
33	1000-35-43549	State Aid-Wisconsin Fund	-	23,904	-	-
34	1000-35-43597	State Aid-Lake Protection	-	37,500	-	-
35	1000-36-43571	State Aid-Snowmobile Trails	105,250	193,546	143,724	105,250
36	1000-36-43572	State Aid-ATV Trails	37,944	136,903	169,970	50,400
37	1000-36-43573	State Aid-Local Parks	-	56,263	-	-
38	1000-36-43580	State Aid-Conservation	2,600	0	2,600	2,600
39	1000-36-43583	State Aid-Wildlife Habitat Management	2,179	2,183	2,183	2,168
40	1000-36-43588	State Aid-Forest Roads	11,580	11,562	11,562	11,539
41	1000-36-43589	State Aid-Forest Admin	50,182	50,182	51,003	51,003
42	1000-36-43589	State Aid-Forest Sustainable Grant	10,000	11,479	10,000	-
43	1000-36-43589	state Aid-ED Grant	1,150	0	1,144	1,142
44	1000-36-43590	State Aid-National Forest	-	237,611	-	-
45	1000-36-43591	State Aid-Gypsy Moth Program	-	1,144	-	-
46	1000-36-43595	State Aid-National Forest Title III	9,860	9,859	9,366	-
47	1000-40-43519	State Aid-Projects	-	17,075	-	-
48	1000-40-43520	State Aid-Recreation Enforcement-ATV	32,000	27,517	32,000	32,000
49	1000-40-43520	State Aid-Recreation Enforcement-Snowmobile	15,000	13,837	15,000	15,000
50	1000-40-43520	State Aid-Recreation Enforcement-Water	4,000	3,140	4,000	4,000
51	1000-40-43521	State Aid-Police Training	8,280	7,340	7,520	8,470
52	1000-40-43523	State Aid-Tribal Law Enforcement Grant	30,000	22,378	30,000	26,000
53	1000-40-43524	Satae Aid-CEASE	-	6,068	-	-
54	1000-40-43526	State Aid-Highway Safety Projects	-	0	20,000	-
55	1000-40-43530	State Aid-DNA Samples Reimbursement	780	560	600	600
56	1000-42-43528	State Aid-Emergency Government	10,713	11,430	11,430	11,704
57	1000-42-43527	State Aid-SARA Program	41,264	42,526	42,526	44,527
58	1000-42-43529	State Aid-Homeland Security Grants	-	0	50,888	41,442
59	2009-60-43531	State Transportation Aid	1,018,410	1,018,410	1,018,410	1,018,410
60	2009-60-43532	State Aid-Highway FAS	-	2,362	-	-
61	2009-60-43533	State Aid-Safer Bridge Program	-	27,021	11,035	85,260
62	2009-60-43535	State Aid-LRIP Administration	6,180	9,149	6,180	6,149
63	2009-60-43536	State Aid-CHIP Projects	89,036	76,215	75,000	72,081
64	2013-50-43550	State Aid-Human Services Contracts	8,737,900	7,463,566	7,188,590	8,442,858
65	2013-50-43551	State Aid-DCF Contract	-	584,896	577,639	562,876
66	2013-50-43553	State Aid-DOC Contract	-	333,519	346,531	359,304
67	2013-50-43557	State Aid-Consortiums	-	-	35,000	81,778
68	2013-50-43559	State Aid-Prior Year Revenues (Human Svc)	-	83,777	-	-
69	2013-51-43550	State Aid-DHS Services Contract	466,181	107,245	124,132	122,406
70	2013-51-43551	State Aid-DF Contract	218,646	469,226	97,321	76,584
71	2013-51-43552	State Aid-Emergency Energy	74,309	385,102	84,697	79,000
72	2013-51-43557	State Aid-Consortiums	-	467,127	370,686	508,359
73	2013-52-43554	State Aid-Public Health	235,203	230,208	241,611	258,399
74	2013-52-43790	Local Aid Grants	4,000	13,544	-	-

	A	B	C	D	E	F
1		OCONTO COUNTY, WISCONSIN				
2		2014 BUDGET - REVENUE SOURCE BY CATEGORY (2012-2014)				
3						
4	CATAGORY/		2012	2012	2013	2014
5	ACCOUNT	ACCOUNT	BUDGETED	ACTUAL	BUDGETED	BUDGETED
6	NUMBER	TITLE	REVENUE	REVENUES	REVENUE	REVENUE
7						
75	1000-32-43790	Local Aid Grants-Land Records	300	0	300	1,000
76	6002-39-43540	State Aid-Recycling Grants	198,000	207,620	208,000	208,000
77		TOTAL INTERGOVERNMENTAL GRANTS/AIDS	\$ 12,905,400	\$ 14,044,950	\$ 12,494,804	\$ 14,040,082
78						
79		LICENSES AND PERMITS:				
80	1000-14-44210	Marriage Licenses	\$ 2,000	\$ 2,814	\$ 2,000	\$ 2,500
81	1000-14-44212	Conservation Licenses	300	262	300	300
82	1000-31-44400	Land Divisions-LIS Share	6,000	6,423	6,000	6,000
83	1000-31-44410	Physical Address Permits	7,200	6,617	6,600	6,600
84	1000-33-44911	Ag Waste Permits	1,850	850	1,850	1,850
85	1000-35-44310	Private Sewage Systems Permits	68,000	77,525	69,000	71,500
86	1000-35-44311	Wisconsin Fund Permits	1,000	700	1,000	1,000
87	1000-35-44411	Zoning Permits & Fees	109,000	130,981	113,000	115,000
88	1000-35-44412	Non-metallic Mining Fees	26,000	26,740	26,000	26,000
89	1000-35-44414	Non-metallic Reclaim Review Fees	500	800	500	500
90	6002-39-44910	Recycling Licenses & Permits	250	180	200	200
91		TOTAL LICENSES AND PERMITS	\$ 222,100	\$ 253,892	\$ 226,450	\$ 231,450
92		FINES, FORFEITURES and PENALTIES:				
93	1000-11-45110	County Ordinance Forfeitures	\$ 100,000	\$ 89,225	\$ 100,000	\$ 95,000
94	1000-11-45111	County Share of State Fines	100,000	88,602	90,000	90,000
95	1000-15-41161	Ag Use Value Penalties	2,500	1,336	2,500	2,500
96	1000-40-45112	County Ordinance Forfeitures-Recreation	1,000	93	1,000	-
97	2010-41-45120	Jail Assessment Fees	-	-	-	-
98		TOTAL FINES, FORFEITURES	\$ 203,500	\$ 179,256	\$ 193,500	\$ 187,500
99		PUBLIC CHARGES FOR SERVICES:				
100	1000-11-46141	Court Fees and Costs	\$ 190,000	\$ 149,100	\$ 190,050	\$ 180,000
101	1000-11-46142	Family Mediation Fees	20,200	10,230	20,200	7,500
102	1000-11-46144	Court Commissioner Charges	700	770	700	700
103	1000-11-46150	Register In Probate Fees	14,000	19,008	15,000	16,000
104	1000-12-46193	Photo Copy Sales-District Attorney Dept	5,000	6,245	5,500	5,500
105	1000-14-46193	Photo Copy/Fax/Reports Sales-County Clerk	15	38	15	15
106	1000-15-46194	County Treasurer Dept Sales	200	153	100	400
107	1000-16-46690	Child Support Fees	2,200	3,980	2,300	3,100
108	1000-18-46131	Register of Deeds Fees	264,000	291,285	225,000	230,000
109	1000-22-46199	D/P Misc Sales	3,000	2,637	3,000	3,000
110	1000-25-43792	Dist Resource Mgt	-	10,424	-	-
111	1000-25-46771	Parenting Newsletter	-	600	-	-
112	1000-25-46776	4H Youth Camp	-	19,264	-	-
113	1000-25-46777	Ag Newsletter	-	4,943	-	-
114	1000-25-48511	Family Resource Center	-	497	-	-
115	1000-25-46774	UW-Extension Dept Sales	1,100	1,317	600	800
116	1000-31-46195	Plat Book Sales	-	7,398	5,000	-
117	1000-31-46910	Sale of Real Estate Listings	5,300	9,139	4,700	5,150
118	1000-32-46132	Land Records Fees	60,000	64,866	60,000	63,000
119	1000-32-46133	Public Access Fees-Land Information	20,000	23,988	20,000	23,000
120	1000-32-46194	Land Records Credit Card Fee Charges	-	-	1,700	1,700
121	1000-32-46196	Sale of GIS Maps	4,500	2,256	3,000	800
122	1000-32-46911	SOLO Fees	9,900	10,500	10,500	9,000
123	1000-36-46721	County Park-Chute Pond	104,700	98,953	104,775	114,000
124	1000-36-46722	County Park-North Bay Shore	65,225	66,037	68,225	68,225
125	1000-36-46723	Boat Landing Collections	33,500	40,463	36,500	36,500
126	1000-36-46725	Shooting Range Collections	12,500	27,068	22,500	22,500
127	1000-36-46811	County Forest Permits	5,325	2,720	5,325	3,000
128	1000-36-46812	County Forestry Timber Sales & Misc.	429,500	320,035	322,000	360,750
129	1000-40-46211	Sheriff Paper Service & Other Collections	88,500	72,968	84,500	77,000
130	1000-40-46212	Sale of Accident Reports	2,500	1,761	2,000	1,200
131	1000-40-46213	Law Enforcement Special Deputy Reimbursements	3,500	2,602	3,000	2,800
132	1000-40-46214	Prisoner Inmate Telephone Commission	10,000	8,931	10,000	5,000
133	1000-40-46241	Board of Prisoners-Huber Law Collections	47,000	39,739	43,500	35,000
134	1000-40-46242	Board of Prisoners Charges	49,400	63,425	64,400	79,500
135	1000-40-46243	Juvenile Housing	6,000	6,227	6,000	6,000
136	2013-50-46601	Human Services Administrative Support	4,000	8,388	5,000	5,000
137	2013-51-466XX	Human Services Economic Support	-	9,121	15,000	5,500
138	2013-51-46686	Human Services New Beginnings	130,650	137,503	140,800	135,000
139	2013-52-46XXXX	Human Services Public Health	65,700	54,398	60,300	56,800
140	2013-53-46XXXX	Human Services Family Services	89,410	91,568	116,900	116,904

	A	B	C	D	E	F
1		OCONTO COUNTY, WISCONSIN				
2		2014 BUDGET - REVENUE SOURCE BY CATEGORY (2012-2014)				
3	=====	=====	=====	=====	=====	=====
4	CATAGORY/		2012	2012	2013	2014
5	ACCOUNT	ACCOUNT	BUDGETED	ACTUAL	BUDGETED	BUDGETED
6	NUMBER	TITLE	REVENUE	REVENUES	REVENUE	REVENUE
7						
141	2013-55-46XXXX	Human Services Vocational Services	452,891	553,007	543,316	531,109
142	2013-56-46XXXX	Human Services Community Services	798,613	780,135	871,300	943,150
143	6002-39-46435	Recycling-Electronics Disposal	12,000	30,070	12,000	13,500
144		TOTAL PUBLIC CHARGES FOR SERVICES	\$ 3,011,029	\$ 3,053,757	\$ 3,104,706	\$ 3,168,103
145						
146		INTERGOVERNMENTAL CHARGES FOR SERVICES:				
147	1000-00-47430	Charge to Departments for Indirect Costs	\$ 8,000	\$ 61,457	\$ -	\$ -
148	1000-11-47410	Charge to Child Support by Clerk of Courts/Court Commissioner	27,773	27,751	27,854	27,836
149	1000-14-47310	Charges to Local Dists for Election Supplies	20,000	21,065	20,000	21,000
150	1000-17-47440	Charge To Child Support by Corp Counsel	12,543	10,476	12,671	15,991
151	1000-22-47411	Charges to Depts by Technology Services	39,600	43,040	40,000	40,000
152	1000-31-47450	Charges To Other Depts by Surveyor	16,004	18,338	16,004	16,004
153	1000-31-47310	Other surveyor Charges to Locals	6,000	4,845	6,000	6,000
154	1000-33-47370	Charges to Local Govts' NRDA_LCC			-	20,000
155	1000-40-47121	Federal Aid-Nicolet Forest Park Patrol	13,000	5,950	9,500	5,500
156	1000-40-47295	Charges to State-DOC Sanctions Prog	30,000	48,489	30,000	45,000
157	1000-40-47391	Charges To Other Counties for Housing of Juveniles	136,000	112,161	88,500	-
158	1000-40-47392	Charges to State for Housing of Prisoners	41,000	54,376	46,000	46,000
159	1000-40-47413	Sheriff Charge to Forestry Dept for Rec Officer	21,400	21,400	23,400	23,400
160	1000-40-47460	Sheriff Charge to Hwy for Microwave Tower Rent	2,400	2,400	2,400	2,400
161	6002-39-47345	Recycling Charges to Local Municipalities	27,000	27,956	27,000	26,500
162	702-70-472XX	Highway Charges to State for STHS Work	1,502,300	1,779,642	1,298,800	1,647,460
163	702-70-47331	Highway Charges to Local Municipalities for Road Work	1,863,947	2,359,077	1,863,947	1,863,947
164	702-70-47410	Highway Charges to County Departments for Hwy Work	168,510	44,977	168,510	168,510
165		TOTAL INTERGOVERNMENTAL CHARGES	\$ 3,935,477	\$ 4,643,400	\$ 3,680,586	\$ 3,975,548
166						
167		MISCELLANEOUS AND INTEREST				
168		Interest:				
169	1000-15-48110	Interest on Investments	\$ 150,000	\$ 133,765	\$ 136,000	\$ 140,000
170		Property Sales:				
171	1000-31-48304	Sale of Tax Deeds	65,900	100,083	67,100	69,000
172	1000-40-48301	Sale of Sheriff Squad Cars	25,000	27,733	20,000	22,000
173	1000-40-48302	Sheriff Sale of Equipment	-	0	-	-
174	6002-39-48307	Sale of Recyclables	279,100	331,165	317,500	256,400
175		Miscellaneous:				
176	1000-00-48910	Other Miscellaneous Revenues (\$125HRA Int)	2,375	517	2,375	2,375
177	1000-00-48910	Miscellaneous	-	14,825	-	-
178	1000-19-48913	Insurance Recoveries & Refunds-General	40,960	72,578	40,960	47,630
179	1000-40-48420	Insurance Recoveries-Sheriff	-	33,489	-	-
180	1000-40-48510	Donations-Sheriff Canine Program	-	13,537	-	-
181	1000-40-48513	Donations-Sheriff Rec Officer	1,000	500	1,000	500
182	1000-21-48510	Donations-Veterans Mileage	-	4,672	-	-
183		TOTAL MISCELLANEOUS AND INTEREST	\$ 564,335	\$ 732,864	\$ 584,935	\$ 537,905
184		TOTAL REVENUES	\$21,333,161	\$23,710,915	\$20,910,201	\$23,020,808
185		INTERFUND TRANSFERS AND FUND BALANCES APPLIED:				
186	1000-22-49202	County Sales Tax Tsf-Technology Services	\$ 160,000	\$ 33,770	\$ 160,000	\$ 160,000
187	1000-25-49202	County Sales Tax Tsf-County Board	55,000	56,893	-	-
188	1000-26-49202	County Sales Tax Tsf-Property Maintenance	-	356,976	250,000	190,000
189	1000-31-49202	County Sales Tax Tsf-Emergency Management	-	-	25,000	45,000
190	1000-36-49202	County Sales Tax Tsf-Forestry	255,000	242,774	185,000	150,000
191	1000-40-49202	County Sales Tax Tsf-Sheriff	150,000	447,997	186,000	365,000
192	3007-84-49202	County Sales Tax Tsf-Debt Service Defeasance	-	477,000	-	-
193	1000-32-49311	Fund Balance Applied-Land Records	-	-	-	12,462
194	7002-70-49272	Fund Balance Applied-Hwy	191,000	-	144,616	180,116
195	7002-70-49272	Fund Balance Applied-Hwy Equipment	700,000	-	700,000	825,000
196	2013-50-59210	Fund Balance Applied-Human Services	236,263	-	627,268	618,868
197	6002-39-49310	Fund Balance Applied-Recycling	202,054	-	189,653	169,750
198	1000-00-49290	Fund Transfer To General Fund from H/S	400,000	400,000	400,000	-
199	1000-00-49790	Fund Transfer To General Fund from Hwy	313,987	313,987	530,400	530,400
200	1000-40-49202	Gneral Fund Applied to Law Enforcement Center	-	-	-	3,000,000
201	1000-00-49100	General Fund Applied	-	-	186,908	760,099
202		TOTAL TRANSFERS & FUNDS APPLIED	\$ 2,663,304	\$ 2,329,397	\$ 3,584,845	\$ 7,006,695
203						
204		TOTAL REVENUES, TRANSFERS & FUNDS APPLIED	\$23,996,465	\$26,040,311	\$24,495,046	\$30,027,503
205						
206						

**OCONTO COUNTY, WISCONSIN
FUNDS AND CASH BALANCES 12/31/2012 & 12/31/2011**

		FUND BALANCE 12/31/2011	FUND \$ CASH 12/31/2011	FUND BALANCE 12/31/2012	FUND \$ CASH 12/31/2012
GENERAL FUND:					
RESERVED FOR OPERATIONS		\$ 4,000,000		\$ 4,000,000	
RESERVED FOR CASH FLOW		2,000,000		2,000,000	
DELINQUENT PROPERTY TAXES		2,698,464		2,443,961	
COMMITTED-NEW LAW ENFORCE CTR				2,000,000	
NON-LAPSING CARRY-OVER		677,937		894,694	
UNDESIGNATED		4,036,852		3,201,557	
	TOTAL	\$ 13,413,253	\$ 10,642,299	\$ 14,540,212	\$ 11,946,433
SPECIAL REVENUE:					
HIGHWAY		1,264,100		1,553,541	
HUMAN SERVICES		2,023,931		1,660,788	
JAIL ASSESSMENT		117,468		87,644	
FAMILY MEDIATION		34		-	
COUNTY SALES TAX		1,147,216		1,012,464	
TOURISM		1,884		-	
		\$ 4,554,633	\$ 4,952,339	\$ 4,314,437	\$ 4,521,544
ENTERPRISE:					
RECYCLING		\$ 641,840	\$ 665,022	\$ 587,978	\$ 667,776
INTERNAL SERVICE:					
HIGHWAY (Unrestricted Net Assets)		\$ 2,958,502	\$ 2,157,018	\$ 2,546,298	\$ 1,402,176
OTHER FUNDS:					
REVOLVING LOAN FUNDS		633,740		729,530	
DOG LICENSE		18,943		6,998	
COA TRANSPORTATION		11,138		19,477	
JAIL CANTEEN		18,342		20,934	
SECTION 125/HRA		17,225		17,743	
		\$ 699,388	\$ 695,403	\$ 794,682	\$ 807,149
TOTALS		\$ 21,625,776	\$ 19,112,081	\$ 22,195,629	\$ 19,345,078

Notes:

Amounts reported are taken from audited financial statements.

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

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

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

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

OCONTO COUNTY SALES TAX (ENACTED IN 1994)

WISCONSIN and COUNTY SALES TAX HISTORY

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

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

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

Barron and Dunn counties adopted the first county sales tax in April, 1986. To date 62 counties have adopted the county sales tax and collected a total of \$297,608,372 in 2012. 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

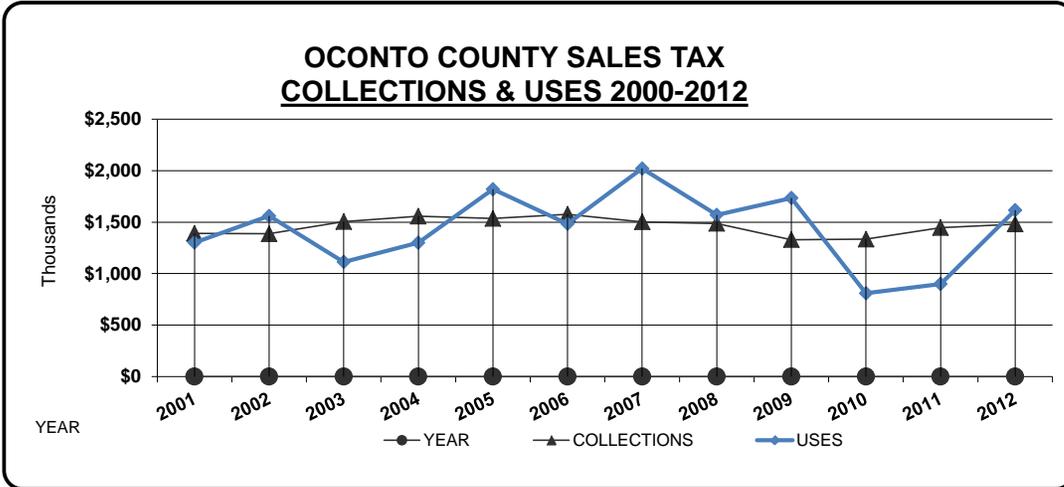
County sales tax collections are accounted for in a separate "special revenue" fund. This fund is maintained to account for collections and disbursement of the county sales tax funds. Any funds left at years' end are carried forward to the next year. County sales tax collections are made by the retailers, 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 ANNUAL DEBT SERVICE/DEFEASANCE	USED FOR CAPITAL PURCHASES	END OF YEAR FUND BALANCE
1994-2000	\$6,731,470	\$4,241,945		
2001-05	\$7,374,531	\$4,099,121	\$4,162,903	
2006-10	\$7,229,274	\$5,768,229	\$2,478,473	
2011	\$1,446,058	\$469,500 defeasance tsf	\$430,261	
2012	\$1,480,657	\$477,000 defeasance tsf	\$1,138,409	\$1,012,464
2013	\$1,500,000 (est)	\$459,000 defeasance tsf	\$985,632 (est)	\$1,025,092 (est)
2014	\$1,500,000 (est)	Final tsf in 2013	Budgeted \$910,000	\$1,615,900 (est)

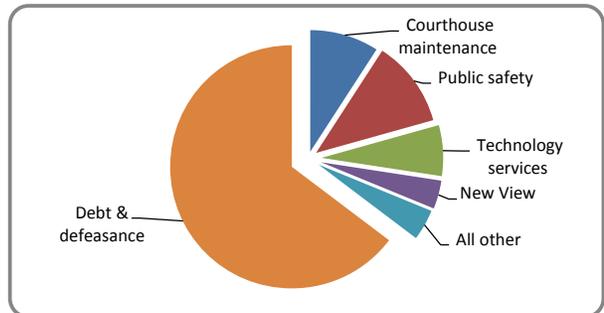
CAPITAL ITEMS EXPENDITURES 2000-2012 FUNDED BY COUNTY SALES TAX							10/18/2013 13:15
		<u>Courthouse</u>	<u>Sheriff</u>	<u>Data Process</u>	<u>New View</u>	<u>Others</u>	
<u>2000</u>							proof amt
<u>1,084,411</u>	#	<u>782,000</u>	<u>30,411</u>	<u>152,000</u>	<u>120,000</u>	<u>-</u>	1,084,411
<u>2001</u>							
<u>481,026</u>	#	<u>141,723</u>	<u>30,751</u>	<u>99,414</u>	<u>135,195</u>	<u>73,943</u>	481,026
<u>2002</u>							
<u>733,802</u>	#	<u>85,466</u>	<u>275,837</u>	<u>122,532</u>	<u>227,020</u>	<u>22,947</u>	733,802
<u>2003</u>							
<u>304,252</u>	#	<u>59,204</u>	<u>124,090</u>	<u>48,037</u>	<u>52,450</u>	<u>20,471</u>	304,252
<u>2004</u>							
<u>491,141</u>	#	<u>147,088</u>	<u>90,589</u>	<u>73,677</u>	<u>179,787</u>	<u>-</u>	491,141
<u>2005</u>							
<u>1,068,271</u>	#	<u>195,648</u>	<u>504,501</u>	<u>196,202</u>	<u>123,590</u>	<u>48,330</u>	1,068,271
<u>2006</u>							
<u>699,721</u>	#	<u>206,019</u>	<u>263,058</u>	<u>145,175</u>	<u>15,000</u>	<u>70,469</u>	699,721
<u>2007</u>							
<u>577,999</u>	#	<u>7,148</u>	<u>207,563</u>	<u>180,000</u>	<u>26,451</u>	<u>156,837</u>	577,999
<u>2008</u>							
<u>351,915</u>	#	<u>-</u>	<u>138,238</u>	<u>132,825</u>		<u>80,852</u>	351,915
<u>2009</u>							
<u>501,198</u>	#	<u>33,542</u>	<u>260,292</u>	<u>109,850</u>		<u>97,514</u>	501,198
<u>2010</u>							
<u>347,640</u>	#	<u>29,922</u>	<u>133,552</u>	<u>108,642</u>		<u>75,524</u>	347,640
<u>2011</u>							
<u>430,261</u>	#	<u>85,156</u>	<u>170,844</u>	<u>169,266</u>		<u>4,995</u>	430,261
<u>2012</u>							
<u>1,138,409</u>	#	<u>356,976</u>	<u>447,997</u>	<u>33,770</u>		<u>299,667</u>	1,138,409
<u>8,210,046</u>	#	<u>2,129,892</u>	<u>2,677,723</u>	<u>1,571,390</u>	<u>879,493</u>	<u>951,549</u>	8,210,046
		<u>25.9%</u>	<u>32.6%</u>	<u>19.1%</u>	<u>10.7%</u>	<u>11.6%</u>	<u>1.00</u>

OCONTO COUNTY SALES TAX COLLECTIONS & USES 2000-2012



YEAR	COLLECTIONS	USES	EXCESS (DEFICIT)
1994-2000	\$ 6,731,470	\$ 6,043,392	\$ 688,078
2001	\$ 1,390,813	\$ 1,301,683	\$ 89,130
2002	\$ 1,386,752	\$ 1,559,459	\$ (172,707)
2003	\$ 1,504,659	\$ 1,113,205	\$ 391,454
2004	\$ 1,556,083	\$ 1,299,794	\$ 256,289
2005	\$ 1,536,221	\$ 1,818,984	\$ (282,763)
2006	\$ 1,575,878	\$ 1,482,762	\$ 93,116
2007	\$ 1,502,513	\$ 2,019,282	\$ (516,769)
2008	\$ 1,487,666	\$ 1,569,509	\$ (81,843)
2009	\$ 1,329,727	\$ 1,733,961	\$ (404,234)
2010	\$ 1,333,488	\$ 808,640	\$ 524,848
2011	\$ 1,446,058	\$ 899,761	\$ 546,297
2012	\$ 1,480,657	\$ 1,615,409	\$ (134,752)
Totals	\$ 24,261,985	\$ 23,265,841	\$ 996,144

Uses for:	Amount	Percent
Courthouse maintenance	\$ 2,129,892	9.2%
Sheriff	2,677,723	11.5%
Technology services	1,571,390	6.8%
New View	879,493	3.8%
All others	951,549	4.1%
Prior debt service	15,055,795	64.7%
Totals	\$ 23,265,842	100.0%



USE OF COUNTY SALES TAX FUNDS 1994-2012

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MOTION TO AMEND RESOLUTION # _____ -2013

MOVE, that the 2014 Proposed Budget for Oconto County as recommended by the Oconto County Finance and Insurance Committee be amended as follows:

Account Name: _____

Line item name/number (if appropriate) _____

Finance Committee Recommended Budget Amount \$ _____

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

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

Submitted October 31, 2013 by

Supervisor _____

Comments:

INSTRUCTIONS:

Fill in the appropriate information above and present this motion to the County Clerk when the BUDGET RESOLUTION is on the floor for consideration Thursday, October 31, 2013.

Vote: Ayes: _____ Nays _____ Absent _____
--

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1
2 **RESOLUTION # -2013**
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, 2014 THRU DECEMBER 31, 2014 AND ESTABLISHING A TAX LEVY FOR**
8 **SAID FISCAL YEAR**
9

10
11 **WHEREAS**, the budget for the operations and capital improvements of Oconto
12 County Wisconsin for the fiscal year 2014 has been compiled, reviewed and recommended
13 to the Oconto County Board of Supervisors by your Finance and Insurance Committee; and
14

15 **WHEREAS**, the required Notice of Public Hearing has been published in accordance
16 with Sec 65.90(3), Wis. Stats. and a public hearing on the 2014 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 2014 Proposed Budget for Oconto County Wisconsin, a copy of which is on file in
21 the office of the County Clerk, be adopted as a detailed line item budget, and that a county
22 tax levy of \$17,594,553, a library tax levy of \$499,683 per sec. 43.12 Wis. Stats., and a
23 county bridge aid levy of \$74,256 per sec. 82.08(2), Wis. Stats. (totaling **\$18,168,492**) be,
24 and hereby is, levied as the 2014 County Tax per sec 70.62(1), Wis. Stats., and additionally
25 that \$2,461.22 be charged back as illegal real estate tax per sec. 70.74(2), Wis. Stats., and
26 a State Forestry Mill Tax of \$596,034 be levied per Sec 70.58(1), Wis. Stats.,

27 **AND, BE IT FURTHER RESOLVED**, that the Oconto Board of Supervisors segregate an
28 additional \$1,000,000 from the unassigned general fund balance to the committed fund
29 reserve of the Law Enforcement Center fund (currently at \$2,000,000).
30

31 Submitted this 31st day of October, 2013.
32

33 **BY: FINANCE AND INSURANCE COMMITTEE**
34

35 Leland Rymer, Chairperson
36 Paul Bednarik
37 Thomas Gryboski
38 Gregory Sekela
39 Douglas McMahon
40

41
42
43 *Reviewed by Corporation Counsel:*

Adopted by Vote:

44
45 _____
46 *Initials of*
47 *Corp.Counsel*

_____ *Date*
Reviewed

Ayes: _____ Nays: _____ Absent: _____

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OCONTO COUNTY

SECTION D

**2014 DEPARTMENTAL
DETAILED LINE ITEM BUDGET**

(Available on Request)