

2009 OCONTO COUNTY BUDGET
AS ADOPTED BY THE
OCONTO COUNTY BOARD OF SUPERVISORS
OCTOBER 30, 2008

COMPILED BY
OCONTO COUNTY FINANCE DEPARTMENT

COUNTY OF OCONTO

2009 BUDGET

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COUNTY OF OCONTO

2009 BUDGET

INTRODUCTORY SECTION

Intro 1 - Administrative Coordinator Communication

Intro 2 – Budget Guidance Letter - Finance Committee

Intro 3 - Letter of Transmittal – Finance Department



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

OCONTO COUNTY TAX RATE CUT 11 CENTS

October 30, 2008

The Honorable Oconto County Board of Supervisors

Development of the Recommended 2009 Budget is a result of a time-tested process involving department heads, staff, home committees, the Finance Department and the Finance/Insurance Committee. A new wrinkle, mainly due to the State impose levy limit, was thrown in this year to streamline the process. That wrinkle was that Departments and outside agencies were told ahead of time exactly what their levy would be for 2009. They then could request a supplemental budget for funds above that amount. Through the many discussions along the way, analysis of existing services and needs for new services the Recommended 2009 budget was created. The Finance/Insurance Committee should be highly commended in their efforts this year.

The Recommended Budget was driven by the State imposed tax levy limit, in addition to continued under-funded or unfunded state and federal mandates, loss of funding from state and federal sources, employment contracts and continued demand for increasing services. These factors place a heavy burden on the 2009 County Budget and beyond.

The Recommended 2009 budget accomplishes the following goals:

1. Decrease in the tax rate of 11 cents.
2. Compliance with the tax levy limit set by State.
3. Maintenance of essential levels of services.

The decrease in the tax rate is from \$4.81 per \$1,000 equalized value to \$4.70, a \$0.11 decrease (-2.3%). This is the seventh year in a row of a tax rate decrease. This new tax rate is less than the rate in 1998.

Specific highlights of the 2009 Recommend Budget include:

Revenues

• Tax Levy	\$ 375k
• Recycling Fund Balance Applied for Operations	\$ 153k
• Highway Fund Balance Applied for Operations	\$ 250k
• HHS Fund Balance Applied for Operations	\$ 101k
• General Fund Applied for Operations	\$ 904k
• Investment Interest – Reduction in rates	-\$ 325k

Expenses

▪ Employee Wages/Fringes	\$ 436k
▪ Health Insurance	\$ 206k
▪ Operating Expenses	
○ Highway – overall operations	\$ 323k
○ Sheriff – Jail Feasibility Study	\$ 60k
○ Human Services – 2 retirement payouts	\$ 59k
○ Sheriff – Fuel Costs	\$ 37k
○ DA – 1 retirement payout & reclass	\$ 24k
○ Emergency Management – Code Red	\$ 15k
○ Courthouse Maint. – reduce janitorial	- \$ 11k
○ Extension – eliminate PT position	- \$ 20k
○ Sheriff – reduce inmate boarding costs	- \$ 59k
○ Human Services – reduce staffing levels	- \$ 80k

There are no layoffs planned for 2009. However, we will continue to look to reduce staffing levels by attrition in order to balance the budget.

The 2009 Recommended Budget is balanced, the tax rate was cut, we complied with the State imposed tax levy limit, essential services were retained and our debt amounts lowered. Oconto County should be very proud of these accomplishments.

However, we balanced the budget using our “savings accounts” to a tune of \$1,410,278 for operations, including \$903,605 of General Fund balance to do so. This will again create a structural deficit for the next year’s budget. We cannot continue to balance our budget by severely tapping into our savings account. Thus, we need to continue to look for ways to reduce costs and raise revenues, and not only during the budget review process. It must be done year round.

If anyone has any questions or concerns about the Recommended 2009 Annual Budget, please contact the Finance Department or my office. I look forward to working with you in reviewing this document during budget.

Kevin Hamann
Administrative Coordinator

OCONTO COUNTY 2009 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 the aforementioned ordinance, the following report is being submitted.

The 2009 Budget will be greatly impacted by the deficit budget adopted in 2008, the State levy limits, employee contract increases and overall cost increases for all departments. This will put intense pressure on the budget and create difficult choices for the County Board. Continued under-funded and unfunded state and federal mandates will result in a need to make difficult decisions.

The county mill rate decreased from \$4.9280 in 2007 to \$4.8128 in 2008 per \$1,000 of equalized value, a 2.4% decrease. The State imposed tax rate cap is \$5.97 per \$1,000 of equalized value.

The County equalized value is again expected to increase by approximately 4%. However, the State imposed a levy limit for 2009 at 2%. In addition, the adopted 2008 budget relied on various other sources of revenues and fund balances of over 1 million to balance the budget. The County cannot keep dipping into its' "savings account" to fund existing operations, without degrading the financial condition of the County.

Financial Information

General Fund

The overall general fund results of operations for 2007 were positive, mainly due to unexpended contingency budget funds and higher than expected investment interest. The county general fund undesignated fund balance increased from \$6,679,542 to \$7,150,369. This fund, intended to be a reserve for the unanticipated needs of the county and funding shortfalls in the budgeting process. It is anticipated that for 2008 the County will run in the red, due to lower investments rates, severe cuts in the Contingency Budget, higher operating costs such as fuel, and increase utilizations of county services.

Sales Tax

In 1994 a county sales tax was adopted which is designated to fund the annual debt service payments. From 1994 thru 2007, \$17,184,394 was collected via the sales tax. For 2008, the budgetary effect was in reducing the property tax levy by \$1,587,957 (\$1,217,594 Debt and 370,363 Capital) and thus, lowering the county mill rate by 45.5 cents per \$1,000 of equalized value.

2009 Budget Information

County departmental budgets are basically categorized into three groups; personnel costs, operating costs and outlay costs. For the 2009 budget requests, departments and agencies will be provided with an initial budget that includes the 2009 tax levy allocation. The 2009 levy allocation will be the same as the 2008 levy for that department/agency less capital outlay, except for the Treasurer Office which will be adjusted by \$475,000 for lower investment interest.

The initial 2009 budget is based on the 2008 budget, plus wages at a 3% increase or the contracted amount, health insurance at a 10% increase, and other fringes at the same rates as before. Operating and outlay costs are the same as in 2008. The increase in personnel cost and any increases to operating and outlay costs will result in deficit budgets.

Departments and agencies are to then submit a revised balanced budget. The revised budget must include a detail report on the changes being proposed, what actions are being recommended to achieve those changes and the ramifications of such actions. If a balanced budget plan is submitted, the department/agency can also then submit a separate request for additional funding beyond the 2008 levy amounts from the general fund balance or contingency budget.

The general fund applied amount for 2009 is initially set at the amount of increase to the general fund balance for the previous year. The Contingency Budget amount is initially set at \$500,000. Any requests fro funding out of the contingency budget or general fund balance must be in writing. The request must provide detailed justification for the additional funding.

Conclusion

The 2009 Budget will result in significant changes to County services and programs as a result of tax limits, cost increases and the deficit budget from 2008. 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
2009 BUDGET WITH A DECREASE IN TAX RATE AND A TAX LEVY INCREASE
THAT COMPLIES WITH ANY STATE IMPOSED RATE OR LEVY LIMIT.***

**COUNTY OF OCONTO
FINANCE DEPARTMENT**

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

PHONE 920.834.7110
FAX 920.834.6805
EMAIL: terry.hinds@co.oconto.wi.us

DATE: November 4, 2008
TO: OCONTO COUNTY BOARD OF SUPERVISORS
FROM: FINANCE
RE: YEAR 2009 BUDGET

In accordance with Section 62.90 Wisc. Stats. And Section 2.25(1) of the Oconto County Code of Ordinances, the Finance/Insurance Committee is submitting its recommended year 2009 budget for your review, consideration and adoption.

This budget document presents the County Budget in summary and supporting schedules and attachments. Adoption of this budget establishes budgetary control at the departmental/account/line item level with Section D supporting such a level.

The 2009 proposed budget sets the **county tax levy at \$17,172,457** which is a **mill rate of \$4.702** per \$1,000 of equalized value. This compares to the 2008 county tax levy of \$16,797,446 and a mill rate of \$4.813.

If you have any questions, please feel free to contact this department. Thank You,

Terry L. Hinds

TERRY L. HINDS, FINANCE DIRECTOR

COUNTY OF OCONTO

2009 BUDGET

SECTION A

GENERAL FINANCIAL INFORMATION

1. Budget Process
2. Budget Calendar
3. Budget Hearings Timetable
4. Notice Of Public Hearing
5. Equalized Value Report
6. Report of Net New Construction (WiDOR)
7. Budget Summary by Categories
8. Tax Levy/Mill Rate Limit Worksheets (if applicable)
9. Apportionment Report
10. Financial Charts & Graphs

OCONTO COUNTY BUDGET PROCESS

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

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

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

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

After the finance department receives the budget requests, they are assembled and compiled. The requests are given a preliminary review by the finance department and the administrative coordinator. The Finance Committee then holds four days of budget review meetings in late September 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 in November.

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

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**COUNTY OF OCONTO
FINANCE DEPARTMENT
920-834-6800 www.co.oconto.wi.us**

**THE FOLLOWING IS THE 2009 OCONTO COUNTY BUDGET PREPARATION
SCHEDULE:
(SOME DATES MAY BE SUBJECT TO CHANGE)**

- 2008**
- JUNE 9** FINANCE COMMITTEE REGULAR MEETING – APPROVE THE 2009 BUDGET GUIDANCE REPORT
 - JUNE 19** COUNTY BOARD MEETING-2009 BUDGET GUIDANCE
 - JUNE 23 -27** DISTRIBUTION OF 2009 BUDGET MATERIALS TO DEPARTMENTS/AGENCIES.
 - JUNE 27** SIX MONTHS TO DATE 2008 PAYROLL DATA AVAILABLE
 - JULY 7** FINANCE COMMITTEE REGULAR MEETING
 - JULY 11** SIX MONTHS TO DATE 2007 FINANCIAL DATA AVAILABLE
 - JULY 24** COUNTY BOARD MONTHLY MEETING
 - AUGUST 11** FINANCE COMMITTEE REGULAR MEETING.
 - AUGUST 15** EQUALIZED VALUE REPORT RECEIVED FROM WI DEPT OF REVENUE
 - AUGUST 21** COUNTY BOARD MONTHLY MEETING
 - SEPT 5** DUE DATE FOR ALL BUDGETS TO BE SUBMITTED TO FINANCE DEPARTMENT
 - SEPT 8** FINANCE COMMITTEE REGULAR MEETING
 - SEPT 8-19** COMPILATION AND PRELIMINARY REVIEW OF BUDGET REQUESTS BY FINANCE AND ADM-COORDINATOR
 - SEPT 18** COUNTY BOARD MONTHLY MEETING (2009 BUDGET UPDATE REPORT)
 - SEPT 22, 23, 30, & OCT. 1** BUDGET HEARINGS FOR 2009 BUDGET (FINANCE COMMITTEE)
 - OCTOBER 6** FINANCE COMMITTEE REGULAR MEETING
 - OCT 12-14** WCA ANNUAL CONFERENCE- WISCONSIN DELLS
 - OCTOBER 15** PUBLICATION OF NOTICE OF PUBLIC HEARING
 - OCTOBER 23** COUNTY BOARD MONTHLY MEETING
 - October 30** PUBLIC HEARING ON THE 2009 COUNTY PROPOSED BUDGET AND ADOPTION BY THE COUNTY BOARD OF SUPERVISORS

JANUARY 1 2009 YEAR 2009 BUDGET EFFECTIVE

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

JULY						
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20	21	22	23	24	25	26
27	28	29	30	31		

AUGUST						
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SEPTEMBER						
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28	29	30				

OCTOBER						
S	M	T	W	T	F	S
			1	2	3	4
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19	20	21	22	23	24	25
26	27	28	29	30	31	

COUNTY OF OCONTO FINANCE DEPARTMENT
Year 2009 BUDGET REVIEW TIMETABLE

DATE SEPT 22, 2008 (Monday)

09:00 Call to order
09:00-09:15 Budget Process Overview
09:15-09:25 City-County Airport
09:25-09:35 Oconto Falls Library
09:35-09:45 Gillett Public Library
09:45-09:55 Oconto Farnsworth Library
09:55-10:15 Historical Society
10:15-10:25 Suring Public Library
10:25-10:35 Lakewood Public Library
10:35-10:45 Senior Citizens Center
10:45-10:55 Lena Public Library
10:55-12:00 Courthouse Property/Maintenance

1:15- 2:30 Highway

DATE SEPT 23, 2008 (Tuesday)

09:00 Call to order
09:05-09:15 Medical Examiner
09:15-09:30 Emergency Government/Risk Management
09:30-09:45 Child Support
09:45-10:00 Corporation Counsel
10:00-10:15 District Attorney/Victim Witness
10:15-10:30 Courts (Clerk of Courts/ Circuit Court/ Law Library/
Register in Probate/Family Court/Mediation
10:30-12:00 Sheriff

1:15- 2:30 Health & Human Services

DATE SEPT 30, 2008 (Tuesday)

9:00-12:00 Land and Water Resources:
Administrative Support
Forestry, Parks & Recreation
Zoning/Solid Waste/Recycling/MAR-OCO
Land Conservation
Land Information (Surveyor, Tax Lister, Land Records)

1:15-2:30 Economic Development/Tourism

DATE OCT 1, 2008 (Wednesday)

09:00 Call to order
09:05-09:15 Commission on Aging
09:15-09:30 Youth Fair
09:30-09:45 Extension/Education
09:45-10:00 Veterans Service Officer
10:00-10:15 Register of Deeds
10:15-10:30 County Treasurer
10:30-10:45 County Clerk/Elections/County Board
10:45-11:00 Technology Services
11:00-11:15 Administrative-Coordinator/Insurance/Negotiations
11:15-11:30 Finance/Debt Service
11:30-12:00 Contingency/General Fund

1:15 – 2:30 Review all departmental/agency requested amounts and forward Finance Committee Recommended budget for public hearing.

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

**NOTICE OF PUBLIC HEARING - 2009 PROPOSED BUDGET
COUNTY OF OCONTO, WISCONSIN
October 30, 2008 9:00 am**

Notice is hereby given that a **PUBLIC HEARING** on the PROPOSED 2009 BUDGET for the COUNTY OF OCONTO, WISCONSIN, as recommended by the Oconto County Finance Committee, will be held Thursday October 30, 2008 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 2009 OCONTO COUNTY BUDGET is on file and available for inspection at the Finance Department in the Courthouse. In accordance with SS.65.90 Wi Stats., the following is a summary of the proposed 2009 budget:

<u>EXPENDITURES:</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>Amount</u>	<u>%</u>
	<u>2008</u>	<u>2009</u>	<u>Change</u>	<u>CHANGE</u>
General Government	\$5,160,359	\$5,219,524	\$ 59,165	1.1%
Public Safety	6,238,165	6,390,538	152,373	2.4%
Public Works (Incl. Highway)	9,720,041	10,158,491	438,450	4.5%
Health and Human Services	16,602,538	16,599,355	(3,183)	0.0%
Culture, Recreation and Education	1,951,275	1,026,899	(924,376)	-47.4%
Conservation and Development	1,420,698	1,469,926	49,228	3.5%
Debt Service	1,441,215	1,232,763	(208,452)	-14.5%
Capital Projects	362,825	545,850	183,025	50.4%
TOTAL EXPENDITURES	<u>\$42,897,116</u>	<u>\$42,643,346</u>	<u>-\$253,770</u>	<u>-0.6%</u>
 <u>REVENUES:</u>				
Taxes (Other than Property)	\$463,620	\$461,620	\$ (2,000)	-0.4%
Intergovernmental Grants/Aids	13,986,185	13,420,154	(566,031)	-4.0%
Licenses and Permits	299,400	299,800	400	0.1%
Fines, Forfeitures and Penalties	241,000	242,000	1,000	0.4%
Public Charges for Services	2,604,135	2,654,098	49,963	1.9%
Intergovernmental Charges	3,589,473	3,327,809	(261,664)	-7.3%
Other (inc Interest on Investments)	1,164,517	933,517	(231,000)	-19.8%
TOTAL REVENUES	<u>\$22,348,330</u>	<u>\$21,338,998</u>	<u>-\$1,009,332</u>	<u>-4.5%</u>
 <u>Operating fund balances applied to reduce tax levy:</u>				
Highway fund balance applied to equipment and operations	817,601	950,249	132,648	
Recycling fund balance applied to equipment and operations	381,075	382,003	928	
Human Services fund balance applied	406,005	100,521	(305,484)	
Other funds balances applied/transferred for operations	102,240	3,400	(98,840)	
County sales tax funds applied to debt service & capital purchases	1,580,420	1,778,613	198,193	
County general fund applied to reduce tax levy	463,999	917,105	453,106	
Total Funds Applied	<u>3,751,340</u>	<u>4,131,891</u>	<u>380,551</u>	10.1%
TOTAL REVENUES & FUNDS PROVIDED	<u>\$26,099,670</u>	<u>\$25,470,889</u>	<u>(\$628,781)</u>	<u>-2.4%</u>
 COST OF COUNTY OPERATIONS LEVIED ON PROPERTY TAX				
Percent of county tax levy to total budgeted expenditures	39.2%	40.3%		
County equalized value (less TID Increment)	\$ 3,490,183,435	\$ 3,651,788,135		4.6%
COUNTY TAX (MILL RATE) PER \$1,000 OF ASSESSED				
PROPERTY VALUE FOR COUNTY OPERATIONS	<u>\$4.81</u>	<u>\$4.70</u>	<u>(\$0.11)</u>	<u>-2.3%</u>

PLEASE NOTE THE FOLLOWING IN THE PROPOSED 2009 BUDGET:

- \$700,000 is in the highway department for highway major equipment purchases and is funded by highway retained earnings.
- The Snowmobile and ATV Trails projects (Recreation) amount to \$136,300 compared to 2008 of \$1,047,250, which is state reimbursed.
- A contingency amount of \$250,000 is being budgeted.
- \$545,850 is being budgeted in 2009 for capital projects/purchases, and is funded by county sales tax.
- Interest on general investments is estimated to decrease \$325,000 to approximately \$501,500.
- With the General fund undesignated balance estimated at \$3,963,361 as of 12/31/2008, \$917,105 is being applied to limit the county tax levy increase to 2%.

**OCONTO COUNTY
FINANCE COMMITTEE**

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

Note: 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 in order to make suitable arrangements. (TTD#920-834-6911)

OCONTO COUNTY, WISCONSIN
 2008 EQUALIZED VALUE REPORT (REDUCED BY TID)
 FOR APPORTIONMENT OF YEAR 2008 (2009 COLLECTABLE) COUNTY TAX

DISTRICT	2008 VALUE	% OF TOTAL	2007 VALUE	% OF TOTAL	VALUATION CHANGE 2007-2008	ESTIMATED POPULATION 2008	% OF TOTAL POPULATION
Abrams	166,443,100	4.56%	157,777,400	4.52%	5.49%	1,944	4.95%
Bagley	43,014,100	1.18%	41,155,400	1.18%	4.52%	347	0.88%
Brazeau	257,699,100	7.06%	244,001,800	6.99%	5.61%	1,491	3.80%
Breed	80,382,700	2.20%	79,558,600	2.28%	1.04%	780	1.99%
Chase	192,013,400	5.26%	183,783,900	5.27%	4.48%	2,822	7.19%
Doty	108,062,900	2.96%	99,943,700	2.86%	8.12%	286	0.73%
Gillett	70,252,000	1.92%	68,536,100	1.96%	2.50%	1,110	2.83%
How	40,773,500	1.12%	41,198,300	1.18%	-1.03%	583	1.48%
Lakewood	249,166,700	6.82%	225,974,800	6.47%	10.26%	980	2.50%
Lena	48,196,000	1.32%	46,142,600	1.32%	4.45%	772	1.97%
Little River	83,295,600	2.28%	85,093,500	2.44%	-2.11%	1,121	2.86%
Little Suamico	387,181,000	10.60%	356,060,200	10.20%	8.74%	4,856	12.37%
Maple Valley	56,622,100	1.55%	55,605,000	1.59%	1.83%	729	1.86%
Morgan	76,908,200	2.11%	74,619,200	2.14%	3.07%	1,016	2.59%
Mountain	157,260,000	4.31%	154,862,200	4.44%	1.55%	913	2.33%
Oconto	100,313,500	2.75%	99,027,800	2.84%	1.30%	1,439	3.67%
Oconto Falls	95,729,600	2.62%	91,456,800	2.62%	4.67%	1,256	3.20%
Pensaukee	127,129,300	3.48%	120,992,300	3.47%	5.07%	1,407	3.58%
Riverview	252,900,400	6.93%	236,751,600	6.78%	6.82%	912	2.32%
Spruce	110,239,900	3.02%	103,364,400	2.96%	6.65%	956	2.43%
Stiles	125,299,300	3.43%	119,160,100	3.41%	5.15%	1,589	4.05%
Townsend	306,475,200	8.39%	298,108,200	8.54%	2.81%	1,099	2.80%
Underhill	84,610,900	2.32%	81,411,800	2.33%	3.93%	897	2.28%
Total Towns	3,219,968,500	88.18%	3,064,585,700	87.81%	5.07%	29,305	74.64%
Lena	31,536,900	0.86%	30,700,200	0.88%	2.73%	505	1.29%
Pulaski	838,500	0.02%	817,400	0.02%	2.58%	0	0.00%
Suring	22,664,635	0.62%	22,141,535	0.63%	2.36%	564	1.44%
Total Villages ...	55,040,035	1.51%	53,659,135	1.54%	2.57%	1,069	2.72%
Gillett	53,083,500	1.45%	54,043,400	1.55%	-1.78%	1,214	3.09%
Oconto	199,121,500	5.45%	193,620,700	5.55%	2.84%	4,756	12.11%
Oconto Falls	124,574,600	3.41%	124,274,500	3.56%	0.24%	2,917	7.43%
Total Cities	376,779,600	10.32%	371,938,600	10.66%	1.30%	8,887	22.64%
County Total	\$3,651,788,135	100.00%	\$3,490,183,435	100.00%	4.63%	39,261	100.00%

2007 Population = 38,958 0.8%

TID VALUES	2008 Total Increment	2007 Total Increment	Base Value	Current Value (base plus increment)
V. SURING #1	\$1,401,765	\$1,355,665	\$1,449,235	\$2,851,000
C. GILLETT #1 1986	650,100	643,900	780,300	\$1,430,400
C. GILLETT #2 1993	993,900	953,200	47,700	\$1,041,600
C. GILLETT #3	4,828,700	1,015,200	7,370,500	\$12,199,200
C. OCONTO #2 1998	11,017,200	10,746,100	4,100,500	\$15,117,700
C. OCONTO #3 2007	183,400	0	13,416,200	\$13,599,600
C. OFALLS #2 1992	27,068,300	23,709,400	4,395,700	\$31,464,000
	46,143,365	38,423,465	31,560,135	77,703,500

Total Equalized Value Including TIDs:

4.80% \$3,697,931,500 \$3,528,606,900

Source: Wisc. DOR Tax Report
 Population is Wisc. DOA

Oconto County Finance Dept.

NET NEW CONSTRUCTION 2007-2008

September 12, 2008

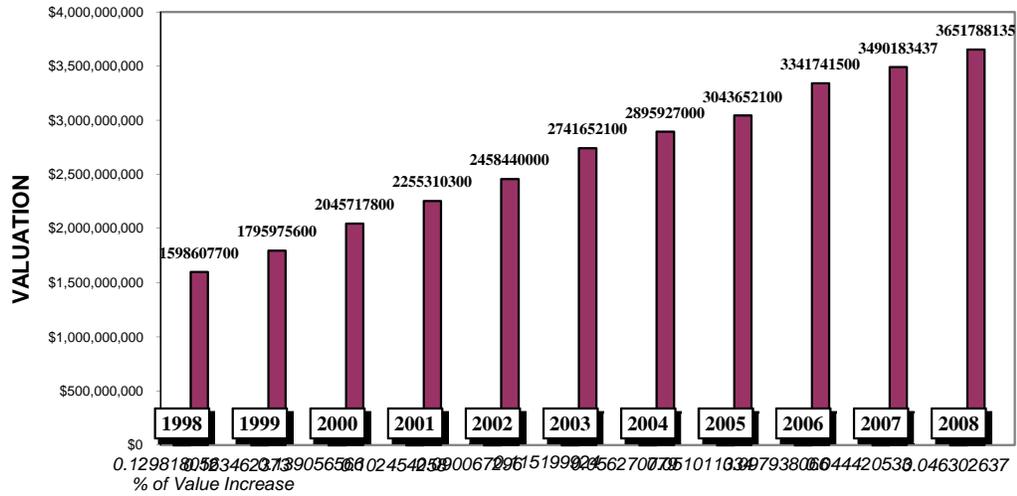
NOTE: The split districts are summed and are shown in the primary portion of the split but the county totals reflect the individual piece in its county.

COMUN CODE	NAME OF MUNICIPALITY	2007 TOTAL EQUALIZED VALUE	\$ AMOUNT OF NET		PERCENT CHANGE
			NEW CONSTRUCTION		
42002	TOWN OF ABRAMS	\$157,777,400	\$	2,228,300	1.412
42006	TOWN OF BAGLEY	\$41,155,400	\$	280,900	0.683
42008	TOWN OF BRAZEAU	\$244,001,800	\$	2,744,200	1.125
42010	TOWN OF BREED	\$79,558,600	\$	535,000	0.672
42012	TOWN OF CHASE	\$183,783,900	\$	7,987,200	4.346
42014	TOWN OF DOTY	\$99,943,700	\$	2,511,000	2.512
42016	TOWN OF GILLETT	\$68,536,100	\$	1,338,900	1.954
42018	TOWN OF HOW	\$41,198,300	\$	576,300	1.399
42019	TOWN OF LAKEWOOD	\$225,974,800	\$	5,539,500	2.451
42020	TOWN OF LENA	\$46,142,600	\$	1,065,700	2.310
42022	TOWN OF LITTLE RIVER	\$85,093,500	\$	467,100	0.549
42024	TOWN OF LITTLE SUAMICO	\$356,060,200	\$	10,572,300	2.969
42026	TOWN OF MAPLE VALLEY	\$55,605,000	\$	497,600	0.895
42028	TOWN OF MORGAN	\$74,619,200	\$	2,153,100	2.885
42029	TOWN OF MOUNTAIN	\$154,862,200	\$	1,903,700	1.229
42030	TOWN OF OCONTO	\$99,027,800	\$	896,400	0.905
42032	TOWN OF OCONTO FALLS	\$91,456,800	\$	2,050,000	2.241
42034	TOWN OF PENSAUKEE	\$120,992,300	\$	1,539,700	1.273
42036	TOWN OF RIVERVIEW	\$236,751,600	\$	3,601,700	1.521
42038	TOWN OF SPRUCE	\$103,364,400	\$	735,400	0.711
42040	TOWN OF STILES	\$119,160,100	\$	1,802,500	1.513
42042	TOWN OF TOWNSEND	\$298,108,200	\$	4,387,900	1.472
42044	TOWN OF UNDERHILL	\$81,411,800	\$	639,400	0.785
42146	VILLAGE OF LENA	\$30,700,200	\$	189,200	0.616
42181	VILLAGE OF SURING	\$23,497,200	\$	457,300	1.946
42231	CITY OF GILLETT	\$56,655,700	\$	3,750,500	6.620
42265	CITY OF OCONTO	\$204,366,800	\$	2,161,900	1.058
42266	CITY OF OCONTO FALLS	\$147,983,900	\$	1,633,300	1.104
42999	COUNTY OF OCONTO	\$3,528,606,900	\$	64,246,000	1.821

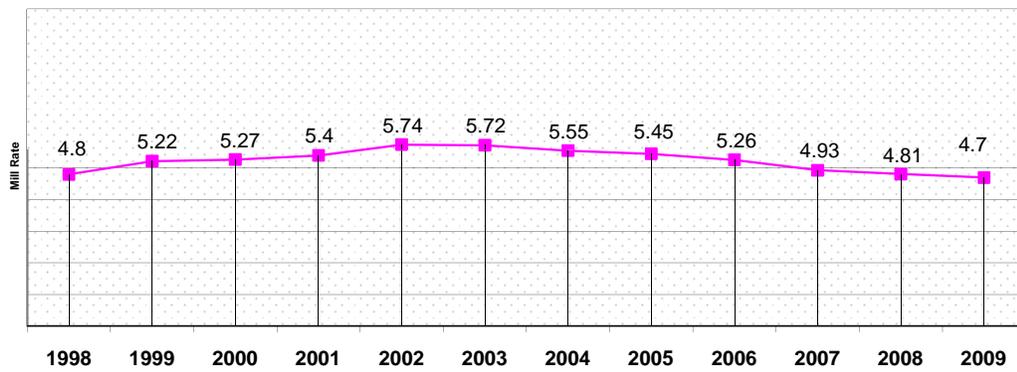
	A	B	C	D	E	F	G
1	OCONTO COUNTY WISCONSIN						
2	2009 BUDGET SUMMARY BY CATAGORIES						
3	(WITH 2008 COMPARISON)						
4							
5						COST PER \$1,000	
6	BUDGET EXPENDITURES:	ADOPTED		% OF	\$ INCREASE	OF EQUALIZED VALUE	
7		2008	2009	TOTAL	(DECREASE)	2007	2008
7	General Government	\$5,160,359	\$5,219,524	12%	\$59,165	\$1.48	\$1.43
8	Public Safety	6,238,165	6,390,538	15%	152,373	\$1.79	\$1.75
9	Public Works (Incl. Highway)	9,720,041	10,158,491	24%	438,450	\$2.78	\$2.78
10	Health and Human Services	16,602,538	16,599,355	39%	(3,183)	\$4.76	\$4.55
11	Culture, Recreation and Education	1,951,275	1,026,899	2%	(924,376)	\$0.56	\$0.28
12	Conservation and Development	1,420,698	1,469,926	3%	49,228	\$0.41	\$0.40
13	Debt Service	1,441,215	1,232,763	3%	(208,452)	\$0.41	\$0.34
14	Capital Projects	362,825	545,850	1%	183,025	\$0.10	\$0.15
15	TOTAL BUDGETED EXPENDITURES	\$42,897,116	\$42,643,346	100%	(\$253,770)	\$12.29	\$11.68
16							
17	ANTICIPATED REVENUES:						
18	Taxes (Other than Property):	\$463,620	\$461,620	1%	(\$2,000)	(\$0.13)	(\$0.13)
19	Intergovernmental Grants/Aids	13,986,185	13,420,154	31%	(566,031)	(\$4.01)	(\$3.67)
20	Licenses and Permits	299,400	299,800	1%	400	(\$0.09)	(\$0.08)
21	Fines, Forfeitures and Penalties	241,000	242,000	1%	1,000	(\$0.07)	(\$0.07)
22	Public Charges for Services	2,604,135	2,654,098	6%	49,963	(\$0.75)	(\$0.73)
23	Intergovernmental Charges	3,589,473	3,327,809	8%	(261,664)	(\$1.03)	(\$0.91)
24	Other (inc. Interest on Investments)	1,164,517	933,517	2%	(231,000)	(\$0.33)	(\$0.26)
25	TOTAL ANTICIPATED REVENUES	22,348,330	21,338,998	50%	(1,009,332)	(\$6.40)	(\$5.84)
26	(Subtotal of Expenditures less Revenues)	\$20,548,786	\$21,304,348		\$755,562	\$5.89	\$5.83
27	PRIOR YEARS FUND BALANCES APPLIED:						
28	HIGHWAY FUNDS APPLIED INCLUDING EQUIPMENT	817,601	950,249	2%	132,648	(\$0.23)	(\$0.26)
29	RECYCLING FUND	381,075	382,003	1%	928	(\$0.11)	(\$0.10)
30	HUMAN SERVICES FUND	406,005	100,521	0%	(305,484)	(\$0.12)	(\$0.03)
31	OTHER-INTER DEPARTMENTAL	102,240	3,400	0%	(98,840)	(\$0.03)	(\$0.00)
32	COUNTY SALES TAX FOR CAPITAL PROJECTS	362,825	545,850	1%	183,025	(\$0.10)	(\$0.15)
33	COUNTY SALES TAX FOR DEBT SERVICE	1,217,595	1,232,763	3%	15,168	(\$0.35)	(\$0.34)
34	GENERAL FUND APPLIED	463,999	917,105	2%	453,106	(\$0.13)	(\$0.25)
35	TOTAL OF AMOUNTS APPLIED TO REDUCE COUNTY LEVY	3,751,340	4,131,891	10%	380,551	(\$1.07)	(\$1.13)
36							
37	NET AMOUNT OF COUNTY OPERATIONS TO BE LEVIED	\$16,797,446	\$17,172,457		\$375,011	\$4.813	\$4.702
38							
39	PERCENT OF COUNTY TAX LEVY TO						
40	TOTAL BUDGETED EXPENDITURES	40.27%	40.27%				
41							
42	COUNTY EQUALIZED VALUE (less TID Increment)	3,490,183,435	3,651,788,135		4.63%		
43							
44	COUNTY TAX (MILL RATE) PER \$1,000 OF ASSESSED						
45	PROPERTY VALUE FOR OCONTO COUNTY OPERATIONS	\$4.813	\$4.702	(\$0.11)	-2.29%		
46							
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	A	B	C	D	E	F	G	H	I	J	K	L
1	OCONTO COUNTY LEVY LIMIT WORKSHEET								2006	2007	2008	2009
2									102.555%	102.871%	102.00%	102.00%
3	Determination of Allowable Levy for Counties:											
4	1	Prior year county levy (line 27 of County Apportionment Sheet)							\$ 15,605,255	\$ 16,003,969	\$ 16,468,084	\$ 16,797,446
5	2	Exclude County Developmentally Disabled Education Levy*							\$ -	\$ -		
6	3											
7	4	Prior year county levy (line 1 - I2 and - line 3)							\$ 15,605,255	\$ 16,003,969	\$ 16,468,084	\$ 16,505,300
8	5	2%Growth applied to levy						1.02	\$ 15,917,360	\$ 16,324,048	\$ 16,797,446	\$ 16,835,406
9	6	Net new construction applied to levy						1.018	\$ 16,003,969	\$ 16,463,443	\$ 16,764,510	\$ 16,805,862
10	7	Select the larger of line 5 or line 6.							\$ 16,003,969	\$ 16,463,443	\$ 16,797,446	\$ 16,835,406
11												
12	Adjustments to levy Limit, if Needed											
13	8	Adjustments to levy for transfer of services										
14		TO other governmental units. 66.0602(3)(a). (subtract)										
15	9	Adjustments to levy for transfer of services FROM other										
16		governmental units. 66.0602(3)(b). (add)										
17	10	Adjustments to levy for consolidation of services .										
18		66.0602(3)(g) (add)										
19	11	Increase in debt service										
20		for debt authorized prior to July 1,2005. 66.0602(3)(d)1 (add)										
21	12	Debt service for debt authorized after July 1, 2005. 66.0602(3)(d)2 (add)										
22	13	Increase in levy approved by a referendum. 66.0602(4) (add)										
23	14	Allowable levy. (Line 7 adjusted by lines 8 through 13,							\$ 16,003,969	\$ 16,463,443	\$ 16,797,446	\$ 16,835,406
24												
25								Levy Increase	\$ 398,714	\$ 459,474	\$ 329,362	\$ 330,106
26									2005 to 2006	2006-2007	2007-2008	2008-2009
27												
28												
29	*	Beginning for 2009 levy, also excludes bridge and culvert aid s.82.028(2) and										
30		library levy for s.43.12 payments and less county-wide EMS levy.										
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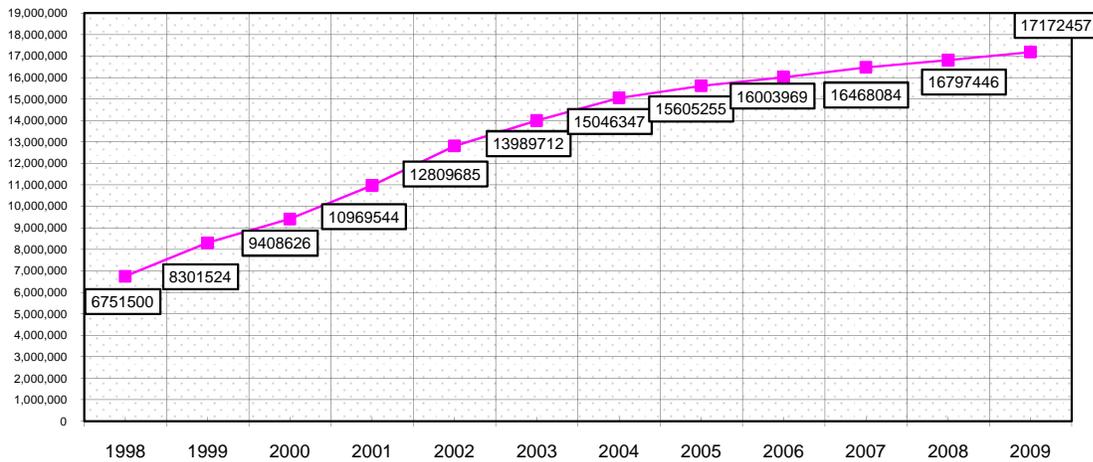
COUNTY EQUALIZED VALUATION (less TID)
1998-2008



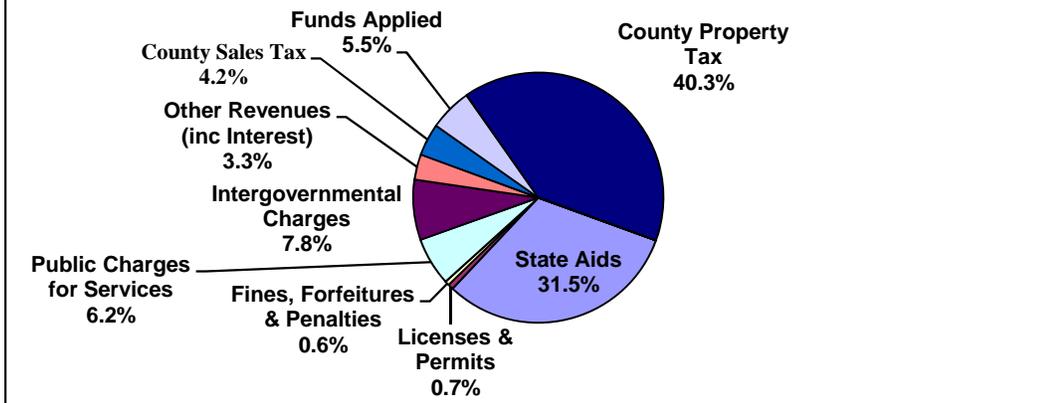
MILL RATE HISTORY 1998 - 2009



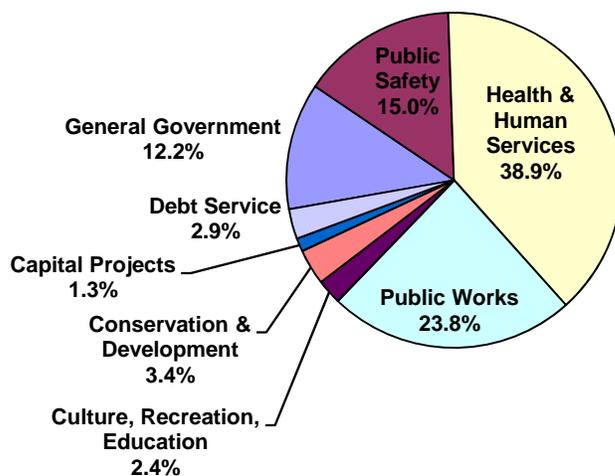
COUNTY TAX LEVY HISTORY 1998-2009



2009 REVENUE SOURCES



2009 EXPENDITURE CATEGORIES



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
			STATE FORESTRY TAX (Line 2)		2008 WITHOUT TID	SPECIAL CHARGES (Line 5)	SPECIAL CHARGES (Line 6)	BRIDGE AID (Line 12)	LIBRARY TAX (Line 11)	ALL OTHER COUNTY TAX (Line 18)	COUNTY SALES TAX CREDIT (Line 19)	Subtotal (Line 20)	TOTAL COUNTY (Line 27)	STATE SPECIAL CHG (Line 30)	COUNTY CHG BACKS (Line 37)	2008 GRAND TOTAL (Line 45)
	DISTRICT	WITH TID	\$627,561.63			\$0.00	\$0.00	\$64,800	\$272,251	\$18,614,019	(\$1,778,613)	\$17,172,457	\$17,172,457.00	\$0.00	\$540.20	\$17,800,558.83
1																
2																
3																
4																
5																
6	Abrams	166,443,100	28,246.41		166,443,100	0.00	0.00	3,349.57	13,613.91	849,647.49	(81,185.80)	785,425.17	785,425.17	0.00		813,671.58
7	Bagley	43,014,100	7,299.75		43,014,100	0.00	0.00	865.63	3,518.26	219,575.47	(20,980.95)	202,978.41	202,978.41	0.00		210,278.16
8	Brazeau	257,699,100	43,733.11		257,699,100	0.00	0.00	5,186.05	21,078.03	1,315,484.95	(125,697.66)	1,216,051.37	1,216,051.37	0.00		1,259,784.48
9	Breed	80,382,700	13,641.43		80,382,700	0.00	0.00	1,617.66	6,574.76	410,332.17	(39,208.20)	379,316.39	379,316.39	0.00		392,957.82
10	Chase	192,013,400	32,585.85		192,013,400	0.00	0.00	3,864.16	15,705.39	980,177.03	(93,658.20)	906,088.38	906,088.38	0.00		938,674.23
11	Doty	108,062,900	18,338.93		108,062,900	0.00	0.00	2,174.70	8,838.81	551,632.19	(52,709.74)	509,935.96	509,935.96	0.00		528,274.89
12	Gillett	70,252,000	11,922.19		70,252,000	0.00	0.00	1,413.78	5,746.14	358,617.66	(34,266.76)	331,510.82	331,510.82	0.00		343,433.01
13	How	40,773,500	6,919.51		40,773,500	0.00	0.00	820.54	3,334.99	208,137.81	(19,888.05)	192,405.29	192,405.29	0.00		199,324.80
14	Lakewood	249,166,700	42,285.11		249,166,700	0.00	0.00	5,014.34	20,380.14	1,271,929.33	(121,535.82)	1,175,787.99	1,175,787.99	0.00		1,218,073.10
15	Lena	48,196,000	8,179.15		48,196,000	0.00	0.00	969.92	3,942.10	246,027.68	(23,508.52)	227,431.18	227,431.18	0.00		235,610.33
16	Little River	83,295,600	14,135.77		83,295,600	0.00	0.00	1,676.28	6,813.01	425,201.75	(40,629.02)	393,062.02	393,062.02	0.00	540.20	407,737.99
17	Little Suamico	387,181,000	65,707.15		387,181,000	0.00	0.00	7,791.79	31,668.77	1,976,455.40	(188,854.93)	1,827,061.03	1,827,061.03	0.00		1,892,768.18
18	Maple Valley	56,622,100	9,609.11		56,622,100	0.00	0.00	1,139.49	4,631.30	289,040.67	(27,618.51)	267,192.95	267,192.95	0.00		276,802.06
19	Morgan	76,908,200	13,051.79		76,908,200	0.00	0.00	1,547.73	6,290.57	392,595.78	(37,513.44)	362,920.64	362,920.64	0.00		375,972.43
20	Mountain	157,260,000	26,687.98		157,260,000	0.00	0.00	3,164.77	12,862.80	802,770.22	(76,706.57)	742,091.22	742,091.22	0.00		768,779.20
21	Oconto	100,313,500	17,023.81		100,313,500	0.00	0.00	2,018.75	8,204.96	512,073.58	(48,929.83)	473,367.46	473,367.46	0.00		490,391.27
22	Oconto Falls	95,729,600	16,245.89		95,729,600	0.00	0.00	1,926.50	7,830.03	488,673.99	(46,693.94)	451,736.58	451,736.58	0.00		467,982.47
23	Pensaukee	127,129,300	21,574.62		127,129,300	0.00	0.00	2,558.40	10,398.31	648,961.06	(62,009.75)	599,908.02	599,908.02	0.00		621,482.64
24	Riverview	252,900,400	42,918.74		252,900,400	0.00	0.00	5,089.47	20,685.53	1,290,988.87	(123,357.00)	1,193,406.87	1,193,406.87	0.00		1,236,325.61
25	Spruce	110,239,900	18,708.38		110,239,900	0.00	0.00	2,218.51	9,016.87	562,745.19	(53,771.62)	520,208.95	520,208.95	0.00		538,917.33
26	Stiles	125,299,300	21,264.05		125,299,300	0.00	0.00	2,521.58	10,248.63	639,619.40	(61,117.13)	591,272.48	591,272.48	0.00		612,536.53
27	Townsend	306,475,200	52,010.71		306,475,200	0.00	0.00	6,167.64	25,067.59	1,564,473.89	(149,489.14)	1,446,219.98	1,446,219.98	0.00		1,498,230.69
28	Underhill	84,610,900	14,358.98		84,610,900	0.00	0.00	1,702.74	6,920.60	431,916.00	(41,270.58)	399,268.76	399,268.76	0.00		413,627.74
29	Total Towns	3,219,968,500	546,448.42		3,219,968,500	0.00	0.00	64,800.00	263,371.50	16,437,077.58	(1,570,601.16)	15,194,647.92	15,194,647.92	0.00	540.20	15,741,636.54
30																
31																
32	Lena	31,536,900	5,352.00		31,536,900	0.00	0.00		2,579.50	160,987.44	(15,382.73)	148,184.21	148,184.21	0.00		153,536.21
33	Pulaski	838,500	142.29		838,500	0.00	0.00		68.58	4,280.32	(408.99)	3,939.91	3,939.91	0.00		4,082.20
34	Suring	24,066,400	4,084.21		22,141,535	0.00	0.00		1,811.03	113,026.61	(10,799.96)	104,037.68	104,037.68	0.00		108,121.89
35																
36	Total Villages	56,441,800	9,578.50		54,516,935	0.00	0.00	0.00	4,459.11	278,294.37	(26,591.68)	256,161.80	256,161.80	0.00	0.00	265,740.30
37																
38	Gillett	59,556,200	10,107.05		54,043,400	0.00	0.00		4,420.39	275,877.10	(26,360.70)	253,936.79	253,936.79	0.00		264,043.84
39	Oconto	210,322,100	35,692.94		193,620,700	0.00	0.00		0.00	988,381.87	(94,442.20)	893,939.67	893,939.67	0.00		929,632.61
40	Oconto Falls	151,642,900	25,734.72		124,274,500	0.00	0.00		0.00	634,388.08	(60,617.26)	573,770.82	573,770.82	0.00		599,505.54
41																
42	Total Cities	421,521,200	71,534.71		371,938,600	0.00	0.00	0.00	4,420.39	1,898,647.05	(181,420.16)	1,721,647.28	1,721,647.28	0.00	0.00	1,793,181.99
43																
44	County Total	\$ 3,697,931,500	\$ 627,561.63		\$ 3,646,424,035	\$ -	\$ -	\$ 64,800.00	\$ 272,251.00	\$ 18,614,019.00	\$ (1,778,613.00)	\$ 17,172,457.00	\$ 17,172,457.00	\$ -	\$ 540.20	\$ 17,800,558.83
45																
46	04-Nov-08															
47																

COUNTY OF OCONTO

2009 BUDGET

SECTION B

BUDGET SUMMARY

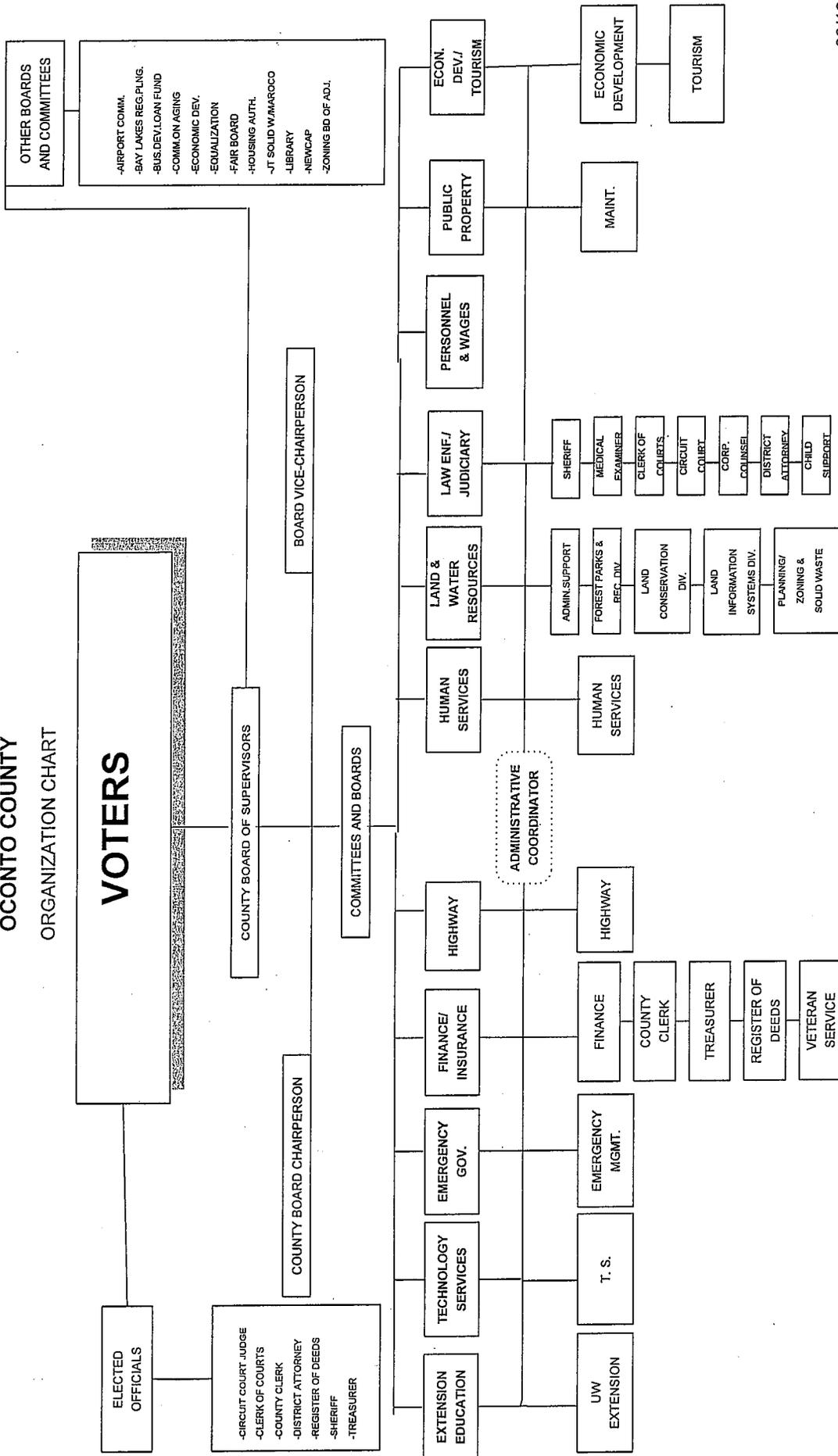
B-1 COUNTY ORGANIZATIONAL CHART

B-2 BUDGET REVIEWS SUMMARY

B-3 BUDGET SUMMARY SYLLABUS

B-4 BUDGET SUMMARY BY FUNCTION/ACTIVITY

OCONTO COUNTY ORGANIZATION CHART



08/12/08

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1	COUNTY OF OCONTO									
2	2008 BUDGET REVIEW SUMMARY WORKSHEET									
3	NET COSTS FOR TAX LEVY				\$ 16,835,406					
4			BOARD	BOARD	FINANCE	SPECIAL				
5			ADOPTED	ADOPTED	RECOMMENDED	PURPOSE	COMBINED		% TO	
6		dept#	2007	2008	2009	2009	2009		LEVY	
7	MONDAY SEPT 22, 2008									
8	X AIRPORT	0	\$ 16,950	\$ 17,621	\$ 17,621		17,621		0.1%	
9	X OCONTO FALLS LIBRARY	0	55,956	58,194		58,194	58,194		0.3%	
10	X GILLETT PUBLIC LIBRARY	0	37,350	38,844		38,844	38,844		0.2%	
11	X OCONTO LIBRARY	0	90,576	94,199		94,199	94,199		0.5%	
12	X HISTORICAL SOCIETY	0	9,991	9,991	9,991		9,991		0.1%	
13	X SURING PUBLIC LIBRARY	0	26,589	27,653		27,653	27,653		0.2%	
14	X LAKEWOOD PUBLIC LIBRARY	0	34,700	36,088		36,088	36,088		0.2%	
15	X SENIOR CITIZENS CENTER	0	5,590	3,275	3,275		3,275		0.0%	
16	X LENA PUBLIC LIBRARY	0	16,609	17,273		17,273	17,273		0.1%	
17	X COURTHOUSE MAINT	26	760,743	769,525	767,471		767,471		4.5%	
18	X COURTHOUSE MAINT OUTLAY	26	-	20,000	0		-		0.0%	
19	X HIGHWAY	60	2,904,018	2,963,223	3,221,673		3,221,673		18.8%	
20	X Highway bridge Levy		79,100	19,895		64,800	64,800		0.4%	
21	TUESDAY SEPT 23, 2008									
22	X MEDICAL EXAMINER (formerly Coroner)	13	92,385	91,885	91,663		91,663		0.5%	
23	X Medical Examiner Outlay			500	0		-		0.0%	
24	X EMERGENCY GOVERNMENT	42	26,382	45,688	45,284		45,284		0.3%	
25	X Emergent Govt Outlay			10,500			-		0.0%	
26	X CHILD SUPPORT	16	73,350	234,481	234,481		234,481		1.4%	
27	X CORPORATION COUNSEL	17	80,384	82,653	82,653		82,653		0.5%	
28	X DISTRICT ATTORNEY/VICTIM WITNESS	12	217,356	222,601	246,617		246,617		1.4%	
29	X DA Outlay			100	0		-		0.0%	
30	X COURTS	11	307,424	316,624	318,821		318,821		1.9%	
31	X FAMILY MEDIATION FUND		14,560	16,325	17,102		17,102		0.1%	
32	X SHERIFF	40	5,378,242	5,687,920	5,784,920		5,784,920		33.7%	
33	X Sheriff Outlay			15,800			-		0.0%	
34	X HUMAN SERVICES	50-56	4,786,892	4,956,165	5,014,991		5,014,991		29.2%	
35										
36	TUESDAY SEPT 30, 2008									
37	LAND/WATER RESOURCES:									
38	X FORESTRY, PARKS, RECREATION	36	(105,423)	(42,068)	(42,112)		(42,112)		-0.2%	
39	X Forestry Outlay			12,000	0		-		0.0%	
40	X ZONING	35	284,442	302,180	302,180		302,180		1.8%	
41	X Zoning Outlay	35	0	1,000	0		-		0.0%	
42	X RECYCLING	39	0	0			-		0.0%	
43	X LAND CONSERVATION	33	166,408	193,565	169,599		169,599		1.0%	
44	X LAND INFORMATION (Surveyor)	31	293,962	389,727	360,081		360,081		2.1%	
45	X LAND RECORDS	32	0	0	0		-		0.0%	
46	X LWR ADMINISTRATIVE SUPPORT	30	49,213	24,765	24,527		24,527		0.1%	
47	X LWR ADMIN SUPPORT OUTLAY	30		900	0		-		0.0%	
48									0.0%	
49	X ECONOMIC DEVELOPMENT	23	97,011	122,532	122,532		122,532		0.7%	
50	X TOURISM	24	117,642	126,760	131,759		131,759		0.8%	
51										
52	WEDNESDAY OCT 1, 2008									
53	X COMMISSION ON AGING	20	31,553	32,015	32,490		32,490		0.2%	
54	X YOUTH FAIR	25	9,400	9,500	9,500		9,500		0.1%	
55	X EXTENSION/EDUCATION	25	296,261	307,988	291,836		291,836		1.7%	
56	X VETERANS SERVICE OFFICER	21	100,092	116,680	116,680		116,680		0.7%	
57	X REGISTER OF DEEDS	18	(33,593)	(17,255)	(14,429)		(14,429)		-0.1%	
58	X COUNTY TREASURER	15	(926,460)	(1,028,788)	(705,391)		(705,391)		-4.1%	
59	X COUNTY CLERK/ELECTIONS	14	205,856	207,846	207,846		207,846		1.2%	
60	X COUNTY BOARD	10	204,259	222,185	222,185		222,185		1.3%	
61	X TECHNOLOGY SERVICES	22	613,844	656,930	656,804		656,804		3.8%	
62	X ADMIN CO-ORD/NEGOTIATIONS	19	164,643	175,090	175,090		175,090		1.0%	
63	X INSURANCE/SAFETY/RISK MGT	27	124,570	143,288	142,672		142,672		0.8%	
64	X FINANCE	29	218,313	218,300	221,847		221,847		1.3%	
65	E BAY LAKE REGIONAL PLANNING	0	16,547	17,451	17,163		17,163		0.1%	
66										
67	SUBTOTAL PRIOR TO CAPITAL		16,943,687	17,949,614	18,299,422		337,051	18,636,473	1.09	
68	X Capital Outlay:									
69	Property Maintenance		140,000	0			-			
70	Carpeting				30,000		30,000			
71	Signage				25,000		25,000			
72	Fair Building Project		30,000	30,000	30,000		30,000			
73	Technology Services		180,000	132,825	109,850		109,850			
74	Land Conservation/LIS		30,000				-			
75	Sheriff New Vehicles		165,000	120,000	140,000		140,000			
76	Sheriff-Other		0	30,000	130,000		130,000			
77	Forestry		105,000	50,000	50,000		50,000			
78	Courts-Video conferencing room A				31,000		31,000			
79	Airport		136,300				-			
80	Subtotal of Capital		786,300	362,825	545,850		545,850			
81	SUBTOTAL WITH CAPITAL		17,729,987	18,312,439	18,845,272		337,051	19,182,323		
82	X State Shared Revenue Payment	0	(767,999)	(781,794)	(779,911)		(779,911)		-4.5%	
83	E S/A-Business Computer Exemption	0	(10,000)	(8,000)	(9,000)		(9,000)		-0.1%	
84	X Other (Indirect Cost Reimbursement)	0	(59,968)	(48,375)	(8,000)		(8,000)		0.0%	
85	X County Sales Tax Applied For Capital	0	(786,300)	(362,825)	(545,850)		(545,850)		-3.2%	
86	X Other Funds Applied			(100,000)			-		0.0%	
87	SUBTOTAL		16,105,720	17,011,445	17,502,511		337,051	17,839,562		
88	CONTINGENCY (finance committee)	0	553,920	250,000	250,000		250,000		1.4%	
89			16,659,640	17,261,445	17,752,511		337,051	18,074,562		
90										
91	General Funds Applied		(191,556)	(463,999)	(917,105)		(917,105)		-5.3%	
92			16,468,084	16,797,446	16,835,406		337,051	17,172,457	1.0	
93										
94	Maximum Tax Levy Allowable		16,468,084	16,797,446	16,835,406					
95	Total Under (Over)Tax Levy Limit		-	-	-					
96	County Equalized Value (less TID)		3,341,741,500	3,490,183,435	3,651,788,135		3,651,788,135	3,651,788,135		
97	Mill rate Allowable per Levy Limit		5.968734	5.968734	5.968734					
98	MILL RATE-Actual		\$ 4.927995	\$ 4.812769	\$ 4.610181		\$ 0.092298	\$ 4.702479		
99	DEBT SERVICE		1,232,982	1,217,594	1,232,763					
100	COUNTY SALES TAX APPLIED FOR DEBT		(1,232,982)	(1,217,594)	(1,232,763)					
101										
102	STATE FORESTRY MILL TAX (s70.63 W/Stats)		593,179.66	598,826.20	627,561.63					
103	STATE SPECIAL CHARGES		882.64	475.99	0.00					

**COUNTY OF OCONTO
FINANCE DEPARTMENT**

**OCONTO COUNTY COURTHOUSE
301 WASHINGTON STREET
OCONTO, WI. 54153**

**PHONE 920.834.6810
FAX 920.834.6805
EMAIL: terry.hinds@co.oconto.wi.us**

DATE: November 4, 2008
TO: BOARD OF SUPERVISORS
FROM: TERRY L HINDS, FINANCE DIRECTOR
RE: 2009 BUDGET PUBLIC HEARING

The presentation of the proposed budget at this public hearing will be as follows:

The 2009 PROPOSED BUDGET SUMMARY is located in this document.

The Budget Summary is divided into eight **Classifications**

1 General; **2** Public Safety; **3** Human Services; **4** Public Works; **5** Culture, Recreation, Education;
6 Conservation & Development; **7** Capital; **8** Debt Service.

Each classification has various **Functions** within it, such as the General Classification has Legislative (coded as **1A**), Judicial (**1B**), Legal (**1C**), etc.... functions.

The budget figures that will be read at this public hearing will be the 2009 Proposed Expenditures (column F), 2009 Anticipated Revenues (column H), Funds Applied (column J) and the 2009 Proposed Budget (column L) total figures by Classification. For example: **“Total Legislative, which includes the county board, proposed expenditures of \$221,185 with no anticipated revenues, for a proposed budget levy of \$221,185”**.

Each Classification will be read that way until we get to the end of that particular Classification. The Classification Totals will be read and then opened to discussion from the floor. Once discussion of that Classification is finished, we will move on to the next Classification.

All accounts in the 2009 Budget Summary are referenced by page (in column B) to the separate 2009 Detailed Line Item Budget document.

Please note the Column N indicates the amount of change from 2008 to 2009.

At the conclusion of the Public Hearing, the Oconto County Board of Supervisors will convene to act on the proposed 2009 Oconto County Budget.

If you have any questions on the above, please feel free to contact this office.

Thank you,

Terry L Hinds
Oconto County Finance Director

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

BUDGET CLASSIFICATIONS

key ->

I CLASSIFICATION (PROGRAM)

A - Function

1. Cost Center (Department/Account)

=====

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 Program

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

BUDGET CLASSIFICATIONS

key ->

I CLASSIFICATION (PROGRAM)

A - Function

1. Cost Center (Department/Account)

=====

5 CULTURE, RECREATION, EDUCATION (cont'd)

C - Education

1. UW-Extension
2. State Family Nutrition Program
3. UW-Extension Programs (non-lapsing)

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

A - Current

1. G/O Bonds-Refunding Issue of 2001
2. G/O Promissory Notes-Unfunded Liability
3. G/O Promissory Notes-Communications Upgrade Project

budget summary classification index.xls

OCONTO COUNTY WISCONSIN

2009 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		DETAIL		ADOPTED		2009		2009				17,172,457		
2		PAGE	ACCOUNT	2008		PROPOSED		ANTICIPATED		FUNDS		2009		Change from
3		# D4-	TITLE	BUDGET		EXPENDITURES		(REVENUES)		APPLIED		BUDGET		2008 to 2009
4														
5	1	GENERAL GOVERNMENT *****												
6		LEGISLATIVE:												
7		6	County Board	222,185		222,185						222,185		\$ -
8														
9	1A	TOTAL LEGISLATIVE		\$ 222,185	#	\$ 222,185	#	\$ -	#	\$ -	#	\$ 222,185	#	\$ -
10		JUDICIAL:												
11		Courts:												
12		8	Clerk of Courts	498,720		509,424						509,424		10,704
13		9	Circuit Court Branch I&II	154,170		158,477						158,477		4,307
14		7	(State Aid-Courts)	(148,476)				(146,977)				(146,977)		1,499
15		7	(State Aid-GAL/Public Defenders)	(33,930)				(34,929)				(34,929)		(999)
16		7	(County Ordinance Forfeitures)	(120,000)				(120,000)				(120,000)		0
17		7	(County Share of State Fines)	(120,000)				(120,000)				(120,000)		0
18		7	(Court Fees and Costs)	(175,000)				(202,400)				(202,400)		(27,400)
19		7	(Charges to Departments-Child Support Agency)	(25,865)				(24,856)				(24,856)		1,009
20		10	Register in Probate	165,885		169,807						169,807		3,922
21		7	(Register in Probate Fees)	(14,000)				(14,000)				(14,000)		0
22		11	Family Court Commissioner	130,620		139,775						139,775		9,155
23		8	Law Library	4,500		4,500						4,500		0
24		12	Family Mediation	16,325		35,102		(18,000)				17,102		777
25														
26			Net Courts	332,949	#	1,017,085	#	(681,162)	#	0	#	335,923	#	2,974
27														
28		15	Medical Examiner	92,385	#	91,663	#	0	#		#	91,663	#	(722)
29														
30	1B	TOTAL JUDICIAL		\$ 425,334	\$	1,108,748	\$	(681,162)	\$	-	\$	427,586	\$	2,252
31														
32		LEGAL:												
33		13	District Attorney (Fees)	194,435		221,292		(3,822)				217,470		23,035
34		14	Victim/Witness Program (State aid)	28,266		60,722		(31,575)				29,147		881
35														
36			Net District Attorney	222,701	#	282,014	#	(35,397)	#	0	#	246,617	#	23,916
37														
38		21	Corporation Counsel (Charges to CSA)	82,653	#	94,199	#	(11,546)	#		#	82,653	#	71,107
39														
40	1C	TOTAL LEGAL		\$ 305,354	\$	376,213	\$	(46,943)	\$	-	\$	329,270	\$	23,916

OCONTO COUNTY WISCONSIN

2009 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		DETAIL		ADOPTED		2009		2009				17,172,457		
2		PAGE	ACCOUNT	2008		PROPOSED		ANTICIPATED		FUNDS		2009		Change from
3		# D4-	TITLE	BUDGET		EXPENDITURES		(REVENUES)		APPLIED		BUDGET		2008 to 2009
4														
41			GENERAL ADMINISTRATION:											
42		23	Administrative Coordinator	153,090		157,290						157,290		4,200
43		23	Labor Negotiations	22,000		17,800						17,800		(4,200)
44														
45		16	County Clerk (Licenses & fees)	173,061		177,037		(3,975)				173,062		1
46		17	Elections (Charges for supplies)	34,785		40,784		(6,000)				34,784		(1)
47														
48		27-28	Technology Services (Charges to Depts & Fees)	656,930		682,804		(26,000)				656,804		(126)
49														
50			Various Revenues:											
51		4	(State Shared Revenue)	(781,794)				(779,911)				(779,911)		1,883
52		4	(State Aid-Exempted Business Computers)	(8,000)				(9,000)				(9,000)		(1,000)
53		4	(Indirect Cost Reimbursement)	(48,375)				(8,000)				(8,000)		40,375
54			Transfer to General Fund From Other Funds	(100,000)								0		100,000
55														
56	1D		TOTAL GENERAL ADMINISTRATION.....	\$ 101,697	#	\$ 1,075,715	#	\$ (832,886)	#	\$ -	#	\$ 242,829	#	\$ 141,132
57			FINANCIAL ADMINISTRATION:											
58			Finance:											
59		37	Finance Department	181,960		185,497		(120)				185,377		3,417
60		38	Independent Auditing	44,160		45,835						45,835		1,675
61		38	Indirect Cost Allocation Plan	7,540		6,410						6,410		(1,130)
62		38	(Audit / Accounting Charges to Departments)	(15,360)		(15,775)						(15,775)		(415)
63														
64			Net Finance	218,300	#	221,967	#	(120)	#	0	#	221,847	#	3,547
65														
66			Treasury:											
67		19	County Treasurer	174,712		179,609						179,609		4,897
68		19	Uncollectable Personal Property Tax Expense	22,000		13,000						13,000		(9,000)
69		18	(Payments In Lieu of Taxes)	(25,000)				(25,000)				(25,000)		0
70		18	(Forest Crop Taxes)	(500)				(500)				(500)		0
71		18	(Managed Forest Land Taxes)	(13,000)				(14,000)				(14,000)		(1,000)
72		18	(Ag Use Value Penalties)	(15,000)				(12,000)				(12,000)		3,000
73		18	(State Aid-Forest Crop & MFL)	(18,000)				(18,000)				(18,000)		0
74		18	(Interest on Delinquent Property Taxes)	(325,000)				(325,000)				(325,000)		0
75		18	(Interest On Investments)	(826,500)				(501,500)				(501,500)		325,000
76		18	(Miscellaneous Sales-Treasurer)	(2,500)				(2,000)				(2,000)		500
77														
78			Net Treasury	(1,028,788)	#	192,609	#	(898,000)	#	0	#	(705,391)	#	323,397

OCONTO COUNTY WISCONSIN

2009 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		DETAIL		ADOPTED		2009		2009				17,172,457		
2		PAGE	ACCOUNT	2008		PROPOSED		ANTICIPATED		FUNDS		2009		Change from
3		# D4-	TITLE	BUDGET		EXPENDITURES		(REVENUES)		APPLIED		BUDGET		2008 to 2009
4														
79			Assessment of Property:											
80		42-43	Property Tax Listing (Sale of R/E Listings)	153,355		173,245		(14,025)				159,220		5,865
81		42	Tax Deed Expense (Sale of tax deeds)	1,100		12,150		(74,300)				(62,150)		(63,250)
82		43	Assessor of Incomes	480		480						480		0
83														
84			Net Assessment of Property	154,935	#	185,875	#	(88,325)	#	0	#	97,550	#	(57,385)
85														
86	1E		TOTAL FINANCIAL ADMINISTRATION	\$ (655,553)		\$ 600,451		\$ (986,445)		\$ -		\$ (385,994)		\$ 269,559
87														
88			GENERAL BUILDINGS AND PLANT:											
89		33	Courthouse Property and Building Maintenance	789,525		767,471				0		767,471		(22,054)
90														
91	1F		TOTAL GENERAL BLDGS AND PLANT	\$ 789,525	#	\$ 767,471	#	\$ -	0	\$ -	#	\$ 767,471	#	\$ (22,054)
92														
93			PROPERTY RECORDS AND CONTROL:											
94		22	Register of Deeds	257,745		260,571						260,571		2,826
95		22	(Register of Deeds Fees)	(190,000)				(190,000)				(190,000)		0
96		22	(Real Estate Transfer Fees-County Share)	(85,000)				(85,000)				(85,000)		0
97														
98			Net Register of Deeds	(17,255)	#	260,571	#	(275,000)	#	0	#	(14,429)	#	2,826
99														
100		47	Land Records Modernization Program	77,800		77,800				(3,400)		74,400		(3,400)
101		46	(State Aid-Land Records)	(300)				(300)				(300)		0
102		46	(Land Records Fees)	(50,000)				(48,000)				(48,000)		2,000
103		46	(SOLO Fees)	(8,100)				(8,100)				(8,100)		0
104		46	(Land Records Sale of GIS Maps)	(9,000)				(6,000)				(6,000)		3,000
105		46	(Public Access Fees)	(10,400)				(12,000)				(12,000)		(1,600)
106														
107			Net Land Records Modernization Program	0	0	77,800	#	(74,400)	#	(3,400)	#	0	#	0
108														
109		44	Land Information System-Surveyor (Charges)	209,937		238,851		(6,000)				232,851		22,914
110		45	Physical Address Program (Fees)	24,855		39,880		(10,200)				29,680		4,825
111														
112			Net Surveyor	234,792	#	278,731	#	(16,200)	#	0	#	262,531	#	27,739
113														
114	1G		TOTAL PROPERTY RECORDS AND CONTROL.....	\$ 217,537		\$ 617,102		\$ (365,600)		\$ (3,400)		\$ 248,102		\$ 30,565
115														

OCONTO COUNTY WISCONSIN

2009 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		DETAIL		ADOPTED		2009		2009				17,172,457		
2		PAGE	ACCOUNT	2008		PROPOSED		ANTICIPATED		FUNDS		2009		Change from
3		# D4-	TITLE	BUDGET		EXPENDITURES		(REVENUES)		APPLIED		BUDGET		2008 to 2009
4														
116			PROPERTY INSURANCE AND OTHER:											
117		36	Insurance - Property, Liability, Worker's Comp...	605,200		670,200						670,200		65,000
118			(Insurance Charges To Departments)	(475,000)		(535,000)						(535,000)		(60,000)
119			(Insurance Dividends and Recoveries)	(56,592)				(56,592)				(56,592)		0
120		35	Safety/Risk Management	51,505		45,889						45,889		(5,616)
121		35	Employee Assistance Program	7,500		7,500						7,500		0
122		36	Section 125 & HRA Administration	10,675		13,050		(2,375)				10,675		0
123														
124			Net Property & Liability Insurance	143,288	#	201,639	#	(58,967)	#	0	#	142,672	#	(616)
125														
126		4	Contingency Fund	250,000	#	250,000	#		#		#	250,000	#	0
127														
128	1H		TOTAL PROPERTY INSURANCE AND OTHER	\$ 393,288		\$ 451,639		\$ (58,967)		\$ -		\$ 392,672		\$ (616)
129			TOTAL GENERAL GOVERNMENT	\$1,799,367		\$5,219,524		(\$2,972,003)		(\$3,400)		\$2,244,121		\$ 444,754
130														

OCONTO COUNTY WISCONSIN

2009 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		DETAIL		ADOPTED		2009		2009				17,172,457		
2		PAGE	ACCOUNT	2008		PROPOSED		ANTICIPATED		FUNDS		2009		Change from
3		# D4-	TITLE	BUDGET		EXPENDITURES		(REVENUES)		APPLIED		BUDGET		2008 to 2009
4														
131			2 - PUBLIC SAFETY*****											
132			LAW ENFORCEMENT:											
133		64	Sheriff	2,839,930		2,921,938						2,921,938		82,008
134		66	Recreation Officer (Collections,charges, state aids)	53,620		118,217		(68,400)				49,817		(3,803)
135		65	Tribal Enforcement Program (State reimbursed)	0		30,000		(30,000)				0		0
136		65	Highway Safety Projects (State reimbursed)	0		10,000		(10,000)				0		0
137		62	(State Aid-Police Training)	(9,800)				(9,800)				(9,800)		0
138		62	(Miscellaneous State Aids)	(1,680)				(1,680)				(1,680)		0
139		62	(Sheriff Fees and Charges)	(86,500)				(88,500)				(88,500)		(2,000)
140		62	(Federal Park Patrol Reimbursement)	(13,000)				(13,000)				(13,000)		0
141		63	(Sale of Squad Cars)	(18,000)				(18,000)				(18,000)		0
142		63	Highway Safety Commission	900		900						900		0
143			Net Sheriff	2,765,470	#	3,081,055	#	(239,380)	#	0	#	2,841,675	#	76,205
144		67	Dispatch-Radio and Communications	829,390		832,284						832,284		2,894
145		63	(Microwave Rental - Charge to Highway Dept.)	(2,400)				(2,400)				(2,400)		0
146			Net Dispatch	826,990	#	832,284	#	(2,400)	#	0	#	829,884	#	2,894
147		68	County Jail	1,918,350		1,966,598						1,966,598		48,248
148		62	(Board of Prisoners-Huber Revenue)	(75,000)				(75,750)				(75,750)		(750)
149		62	(Board of Prisoners-Probation Hold)	(40,000)				(41,760)				(41,760)		(1,760)
150		63	(Board of Prisoners Other Charges)	(8,000)				(46,285)				(46,285)		(38,285)
151		62	(Inmate Telephone Commission)	(12,000)				(12,000)				(12,000)		0
152			Net County Jail	1,783,350	#	1,966,598	#	(175,795)	#	0	#	1,790,803	#	7,453
153		69	Juvenile Detention Center	407,585		416,793						416,793		9,208
154		62	(Juvenile Detention - Housing Charges)					(14,560)				(14,560)		
155		63	(Juvenile Detention - Charges To Other Counties)	(79,675)				(79,675)				(79,675)		0
156			Net Juvenile Detention Center	327,910	#	416,793	#	(94,235)	#	0	#	322,558	#	9,208
157		2A	Total Law Enforcement	\$ 5,703,720		\$ 6,296,730		\$ (511,810)		\$ -		\$ 5,784,920		\$ 81,200
158														
159			EMERGENCY GOVERNMENT:											
160		70	Emergency Management (State Aid)	48,757		73,254		(37,911)				35,343		(13,414)
161		71	EPCRA (SARA) Program (State Aid)	6,431		19,554		(10,613)				8,941		2,510
162		71	EMS Council	1,000		1,000						1,000		0
163		2B	Total Emergency Government	\$ 56,188	#	\$ 93,808	#	\$ (48,524)	#	\$ -	#	\$ 45,284	#	\$ (10,904)
164			TOTAL PUBLIC SAFETY	\$5,759,908		\$6,390,538		(\$560,334)		\$0		\$5,830,204		\$70,296
165														

OCONTO COUNTY WISCONSIN

2009 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		DETAIL		ADOPTED		2009		2009				17,172,457		
2		PAGE	ACCOUNT	2008		PROPOSED		ANTICIPATED		FUNDS		2009		Change from
3		# D4-	TITLE	BUDGET		EXPENDITURES		(REVENUES)		APPLIED		BUDGET		2008 to 2009
4														
166			3 - HEALTH/HUMAN SERVICES*****											
167			VETERANS:											
168		25	Veterans Service Office	120,860		123,320						123,320		2,460
169		25	(State Aid)	(10,000)				(10,000)				(10,000)		0
170		26	Veterans Relief	3,300		3,000						3,000		(300)
171		26	Care of Veterans Graves	2,520		360						360		(2,160)
172		3A	Total Veterans Service Office	\$ 116,680	#	\$ 126,680	#	\$ (10,000)	#	\$ -	#	\$ 116,680	#	\$ -
173			AGING:											
174		24	Commission on Aging (State transportation grant)	126,640		129,492						32,490		475
175			(State Transportation Grant S85.21)	(94,625)				(97,002)						
176		5	Oconto Falls Area Senior Citizen Center	3,275		3,275						3,275		0
177														
178		3B	Total Aging	\$ 35,290	#	\$ 132,767	#	\$ (97,002)	#	\$ -	#	\$ 35,765	#	\$ 475
179			HUMAN SERVICES AGENCY:											
180		88-90	Administrative Support Division			637,934								
181		86-87	(Division Revenues)	(7,513,950)				(8,478,059)				(7,840,125)		(326,175)
182		93-103	Economic Support Division			1,175,348								
183		91-92	(Division Revenues)	282,336				(884,662)				290,686		8,350
184		106-122	Public Health Division			1,539,950								
185		104-105	(Division Revenues)	1,339,638				(288,745)				1,251,205		(88,433)
186		124-130	Family Services Division			2,176,423								
187		123	(Division Revenues)	2,029,528				(143,911)				2,032,512		2,984
188		132-144	Vocational Service Division			628,640								
189		131-132	(Division Revenues)	319,165				(306,000)				322,640		3,475
190		149-164	Community/Long-Term Support Division			9,731,627								
191		146-148	(Division Revenues)	8,905,453				(673,033)				9,058,594		153,141
192		87	(Fund Balance Applied)	(406,005)						(100,521)		(100,521)		305,484
193														
194		3C	Total Human Services Agency	\$ 4,956,165	#	\$ 15,889,922	#	\$ (10,774,410)	#	\$ (100,521)	#	\$ 5,014,991	#	\$ 58,826
195			CHILD SUPPORT:											
196		20	Child Support Agency (State Aid)	447,878		449,986						449,986		2,108
197			(State Aid-Child Support Program)	(212,897)				(215,005)				(215,005)		(2,108)
198		20	(Child Support Fees)	(500)				(500)				(500)		0
199														
200		3D	Total Child Support	\$ 234,481	#	\$ 449,986	#	\$ (215,505)	#	\$ -	#	\$ 234,481	#	\$ -
201														
202			TOTAL HEALTH/HUMAN SERVICES	\$5,342,616		\$16,599,355		(\$11,096,917)		(\$100,521)		\$5,401,917		\$59,301
203														

OCONTO COUNTY WISCONSIN

2009 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		DETAIL		ADOPTED		2009		2009				17,172,457		
2		PAGE	ACCOUNT	2008		PROPOSED		ANTICIPATED		FUNDS		2009		Change from
3		# D4-	TITLE	BUDGET		EXPENDITURES		(REVENUES)		APPLIED		BUDGET		2008 to 2009
4														
244		5 - CULTURE, RECREATION AND EDUCATION *****												
245		Culture:												
246		5	Libraries	272,251		272,251						272,251		0
247		5	Oconto County Historical Society	9,991		9,991						9,991		0
248		5	Oconto County Youth Fair	9,500		9,500						9,500		0
249														
250		5A	TOTAL CULTURE.....	\$ 291,742	# \$	291,742	# \$	-	# \$	-	# \$	291,742	# \$	-
251														
252		Recreation:												
253		60	* Snowmobile Trails (State aid reimbursed)	0		105,250		(105,250)				0		0
254		60	* ATV Trails (State aid reimbursed)	0		31,050		(31,050)				0		0
255		59	County Parks	273,945		271,421						271,421		(2,524)
256		58	(County Parks Fees/Permits)	(144,350)				(156,100)				(156,100)		(11,750)
257		60	*Local Park Aid Grants	0								0		0
258		60	* Boat Landing (Landing Fees)	0		27,000		(27,000)				0		0
259		60	*Shooting Range (Range Fees)	0		7,500		(7,500)				0		0
260														
261		5B	TOTAL RECREATION.....	\$ 129,595	# \$	442,221	# \$	(326,900)	# \$	-	# \$	115,321	# \$	(14,274)
262														
263		Education:												
264		30-31	University Extension (Extension Sales)	306,588		291,536		(1,100)				290,436		(16,152)
265		32	Extension Homemakers	800		800						800		0
266		32	Oconto County Partnership	600		600						600		0
267														
268		5C	TOTAL EDUCATION.....	\$ 307,988	# \$	292,936	# \$	(1,100)	# \$	-	# \$	291,836	# \$	(16,152)
269														
270		TOTAL CULTURE,RECREATION,EDUCATION.....			\$729,325		\$1,026,899		(\$328,000)		\$0	\$698,899		(\$30,426)
271														

OCONTO COUNTY WISCONSIN

2009 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		DETAIL		ADOPTED		2009		2009				17,172,457		
2		PAGE	ACCOUNT	2008		PROPOSED		ANTICIPATED		FUNDS		2009		Change from
3		# D4-	TITLE	BUDGET		EXPENDITURES		(REVENUES)		APPLIED		BUDGET		2008 to 2009
4														
272		6 -CONSERVATION AND DEVELOPMENT*****												
273		Conservation:												
274		41	LWR Administration	25,665		24,527						24,527		(1,138)
275		60	County Forestry	278,635		300,558		(3,500)				297,058		18,423
276		59	(County Forest Timber Sales)	(400,000)				(450,000)				(450,000)		(50,000)
277		59	Timber Sales - 10% Payments to Districts	40,000				45,000				45,000		5,000
278		58	(County Forest Permits)	(4,350)				(4,795)				(4,795)		(445)
279		60	Forest Roads (State aid)	0		12,126		(12,126)				0		0
280		58	(State Aid-Forestry Fund)	(45,363)		20,000		(68,816)				(48,816)		(3,453)
281		58	(State Aid-National Forest Title III)	(35,205)		35,133		(35,133)				0		35,205
282		61	* State Conservation (State aid reimbursement)	0								0		0
283		61	County Dams	1,620		1,620						1,620		0
284		61	* Wildlife Habitat Management (State aid reimbursed)	0		4,356		(4,356)				0		0
285		61	* County Forest Land Acquisition	5,000		2,500						2,500		(2,500)
286		61	Gypsy Moth Program (State aid reimbursed)	0		11,000		(11,000)				0		0
287		49	Land Conservation & Watershed Projects	347,188		369,059						369,059		21,871
288		50	Wildlife Damage Program	0		16,832		(16,832)				0		0
289		48	(State Aid-Land Conservation/Wildlife Programs)	(151,773)				(197,610)				(197,610)		(45,837)
290		48	(Ag Waste Permits)	(1,850)				(1,850)				(1,850)		0
291														
292		6A	TOTAL CONSERVATION.....	\$ 59,567	#	\$ 797,711	#	\$ (761,018)	#	\$ -	#	\$ 36,693	#	\$ (22,874)
293														
294		DEVELOPMENT:												
295		29	Economic Development Corporation	122,532		122,532						122,532		0
296		29	Tourism	126,760		131,759						131,759		4,999
297		5	Bay Lake Regional Planning Commission	17,451		17,163						17,163		(288)
298		53	Zoning	313,630		314,494						314,494		864
299		53	Board of Adjustments	19,470		19,288						19,288		(182)
300		54	Land Use Planning	67,090		66,979						66,979		(111)
301		51	(Planning/Zoning Fees & Permits)	(175,000)				(179,000)				(179,000)		(4,000)
302														
303		6B	TOTAL DEVELOPMENT.....	\$ 491,933	#	\$ 672,215	#	\$ (179,000)	#	\$ -	#	\$ 493,215	#	\$ 1,282
304														
305		TOTAL CONSERVATION /DEVELOPMENT.....			\$551,500		\$1,469,926		(\$940,018)		\$0	\$529,908		(\$21,592)
306														

OCONTO COUNTY WISCONSIN

2009 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		DETAIL		ADOPTED		2009		2009				17,172,457		
2		PAGE	ACCOUNT	2008		PROPOSED		ANTICIPATED		FUNDS		2009		Change from
3		# D4-	TITLE	BUDGET		EXPENDITURES		(REVENUES)		APPLIED		BUDGET		2008 to 2009
4														
307			7 - CAPITAL PROJECTS*****											
308		34	Property & Maintenance Projects	0		55,000						55,000		55,000
309		28	Technology Services Computer Equipment	132,825		109,850						109,850		(22,975)
310		11	Videoconference system Courtroom A	0		31,000						31,000		31,000
311		69	Sheriff-Radios/Recording Equipment	30,000		130,000						130,000		100,000
312		69	Sheriff-New Squads	120,000		140,000						140,000		20,000
313		5	Fairgrounds Building Project	30,000		30,000						30,000		0
314		61	Forestry Equipment	50,000		50,000						50,000		0
315		39	(County Sales Tax Revenue)	(362,825)						(545,850)		(545,850)		(183,025)
316														
317			7A TOTAL CAPITAL PROJECTS	\$0	0	\$545,850		\$0		(\$545,850)		\$0	#	\$0
318														
319			8 - DEBT SERVICE*****											
320			Principal and Interest of Bonds and Notes:											
321		40	G/O Refunding Issue Principal & Interest	751,563		572,688						572,688		(178,875)
322		40	(County Sales Tax Revenue)	(751,563)						(572,688)		(572,688)		178,875
323		40	G/O Issue of 2001 - Unfunded Liability	223,620		183,575						183,575		(40,045)
324		40	(G/O Issue of 2001 - Allocation to Depts.)	(223,620)						(183,575)		(183,575)		40,045
325		40	G/O Issue of 2006 - Communications Project	466,032		476,500						476,500		10,468
326		40	(County Sales Tax Revenue)	(466,032)						(476,500)		(476,500)		(10,468)
327														
328			8A TOTAL DEBT SERVICE	\$0	0	\$1,232,763	#	\$0	0	(\$1,232,763)	#	\$0	#	\$0
329														
330			APPLIED GENERAL FUND BALANCE	(463,999)	#					\$ (917,105)		(917,105)	#	(\$453,106)
331			GRAND TOTALS	\$16,797,446		\$42,643,346	*	(\$21,338,998)	*	(\$4,131,891)	*	\$17,172,457		\$375,011
332														
333														
334														
335				\$16,797,446				NET TAX LEVY				\$17,172,457		\$375,011
336														
337				\$3,651,788,135				EQUALIZED VALUE				\$3,651,788,135		\$ -
338				0.00481277				COUNTY MILL RATE				0.00470248		(0.00011)
339				\$4.81				PER \$1,000 OF EQUALIZED VALUE				\$4.70		-\$0.11
340			11/04/08											
341														

COUNTY OF OCONTO

2009 BUDGET

SECTION C

SUPPLEMENTAL INFORMATION

1. Revenues By Category
2. Fund & Fund Cash Balances
3. Long-Term Debt Schedules
4. County Sales Tax
5. Capital Improvement Plan & 2009 Allocations
6. Department Outlay
7. County Board Resolution – 2009 Tax Levy

	A	B	C	D	E
1	OCONTO COUNTY, WISCONSIN				
2	2009 BUDGET - REVENUES SUMMARY BY CATEGORY (2007-2009)				25,470,889
3	=====				=====
4	CATAGORY/		2007	2008	2009
5	ACCOUNT	ACCOUNT	ACTUAL	BUDGETED	BUDGETED
6	NUMBER	TITLE	REVENUES	REVENUES	REVENUES
7	-----				-----
8	TAXES:				
9	1000-15-41120	Forest Crop Taxes	\$ 1,317	\$ 500	\$ 500
10	1000-15-41121	Managed Forest Land Taxes	14,675	13,000	14,000
11	1000-15-41161	Ag Use Value Penalties	8,819	15,000	12,000
12	1000-15-41810	Interest on Delinquent Property Taxes	427,663	325,000	325,000
13	1000-15-43661	Payments In Lieu Of Taxes (DNR Lands)	26,081	25,000	25,000
14	1000-18-41230	Real Estate Transfer Fees-County Share	131,401	85,000	85,000
15	1000-29-41220	Retained State Sales Tax	120	120	120
16					-----
17	TOTAL TAXES		\$610,077	\$463,620	\$461,620
18					-----
19	INTERGOVERNMENTAL GRANTS/AIDS:				
20	1000-00-43410	State Shared Revenue	785,892	781,794	779,911
21	1000-00-43516	State Aid-Exempt Computers	8,913	8,000	9,000
22	1000-00-43516	State Aid-Emergency Communications	76,816		
23	1000-00-43599	State Aid-Other (Impact fee; Disaster)	213,682		
24	1000-11-43512	State Aid-Courts	148,639	148,476	146,977
25	1000-11-43513	State Aid GAL/Public Defenders	35,551	33,930	34,929
26	1000-12-43511	State Aid-Victim Witness Program	30,994	28,809	31,575
27	1000-12-43517	Stte Aid-Voting Equip	142,366		
28	1000-15-43593	State Aid-Forest Crop & MFL	22,605	18,000	18,000
29	1000-16-43561	State Aid-Child Support Program	393,277	212,897	215,005
30	1000-20-43562	State Aid-Commission On Aging	92,316	94,625	97,002
31	1000-21-43563	State Aid-Veterans Service Officer	12,383	10,000	10,000
32	1000-25-43579	State Aid-Family Nutrition			
33	1000-25-43792	State Aid-District Resource Mgt			
34	1000-32-43515	State Aid-Land Records Grant	525	300	300
35	1000-33-43582	State Aid-Land Conservation	155,810	151,773	197,610
36	1000-33-43584	State Aid-Wildlife Damage	12,484	16,625	16,832
37	1000-33-43301	Federal Grant and Aids	4,500		
38	1000-35-43549	State Aid-Wisconsin Fund	55,035		
39	1000-35-43592	State Aid-Comprehensive Planning	130,273		
40	1000-36-43571	State Aid-Snowmobile Trails	165,277	455,250	105,250
41	1000-36-43572	State Aid-ATV Trails	36,544	592,000	31,050
42	1000-36-43573	State Aid-Local Parks			
43	1000-36-43580	State Aid-Conservation		28,050	
44	1000-36-43583	State Aid-Wildlife Habitat Management	4,356	4,356	4,356
45	1000-36-43588	State Aid-Forest Roads	12,126	12,126	12,126
46	1000-36-43589	State Aid-Forest Admin	43,319	45,363	47,727
47	1000-36-43589	State Aid-Forest Sustainable Grant	20,953	20,000	20,000
48	1000-36-43590	State Aid-ED Grant	199,497		1,089
49	1000-36-43591	State Aid-Gypsy Moth Program		11,000	11,000
50	1000-36-43595	State Aid-National Forest Title III	35,205	35,205	35,133
51	1000-40-47121	Federal Aid-Nicolet Forest Park Patrol	13,000	13,000	13,000
52	1000-40-43520	State Aid-Recreation Enforcement	36,407	40,900	42,000
53	1000-40-43521	State Aid-Police Training	9,400	9,800	9,800
54	1000-40-43523	State Aid-Tribal Law Enforcement Grant	32,246	30,000	30,000
55	1000-40-43525	State Aid-Communications 911 lines	1,827	1,200	1,200
56	1000-40-43526	State Aid-Highway Safety Projects		0	10,000
57	1000-40-43530	State Aid-DNA Samples Reimbursement	660	480	480
58	1000-42-43528	State Aid-Emergency Government	5,196	20,423	10,613

	A	B	C	D	E
1		OCONTO COUNTY, WISCONSIN			
2		2009 BUDGET - REVENUES SUMMARY BY CATEGORY (2007-2009)			25,470,889
3					
4	CATAGORY/		2007	2008	2009
5	ACCOUNT	ACCOUNT	ACTUAL	BUDGETED	BUDGETED
6	NUMBER	TITLE	REVENUES	REVENUES	REVENUES
7					
59	1000-42-43527	State Aid-SARA Program	7,066	13,479	37,911
60	1000-42-43529	State Aid-Homeland Security Grants	50,998		
61	2004-34-43587	State Aid-Watershed Cost Sharing	42,349		
62	2009-60-43531	State Transportation Aid	899,776	897,546	1,010,766
63	2009-60-43532	State Aid-Highway FAS	449,158	782,400	560,120
64	2009-60-43533	State Aid-Safer Bridge Program	11,405	0	
65	2009-60-43535	State Aid-LRIP Administration		0	
66	2009-60-43536	State Aid-County Highway Improvement Projects (CH	25,448	72,568	72,568
67	2013-50-43550	State Aid-Human Services Contracts	8,015,447	8,172,630	8,477,059
68	2013-50-43559	State Aid-Prior Year Revenues (Human Svc)	154,532		
69	2013-51-43550	State Aid-Human Services	557,981	526,504	545,504
70	2013-51-43551	State Aid-DWD	190,228	108,017	116,837
71	2013-51-43552	State Aid-Emergency Energy	105,737	105,378	105,379
72	2013-52-43554	State Aid-Nurse	224,621	225,281	221,545
73	2013-52-43790	Local Aid Grants	13,308	3,000	5,500
74	2013-55-43555	State Aid-Bay Area			
75	6002-39-43540	State Aid-Recycling Grants	254,894	255,000	325,000
76					
77		TOTAL INTERGOVERNMENTAL GRANTS/AIDS	\$13,941,020	\$13,986,185	\$13,420,154
78					
79	LICENSES AND PERMITS:				
80	1000-14-44210	Marriage Licenses	\$ 2,938	\$ 3,000	\$ 3,000
81	1000-14-44212	Conservation Licenses	135	150	150
82	1000-31-44400	Land Divisions-LIS Share	14,514	10,000	9,000
83	1000-31-44410	Physical Address Permits	13,168	14,150	10,200
84	1000-33-44911	Ag Waste Permits	1,700	1,850	1,850
85	1000-35-44310	Private Sewage Systems Permits	97,255	93,650	95,000
86	1000-35-44311	Wisconsin Fund Permits	700	1,000	1,000
87	1000-35-44411	Zoning Permits & Fees	136,948	142,000	146,000
88	1000-35-44412	Non-metallic Mining Fees	30,235	30,000	30,000
89	1000-35-44414	Non-metallic Reclaim Review Fees	2,500	3,000	3,000
90	6002-39-44910	Recycling Licenses & Permits	690	600	600
91					
92		TOTAL LICENSES AND PERMITS	\$300,784	\$299,400	\$299,800
93					
94	FINES, FORFEITURES and PENALTIES:				
95	1000-11-45110	County Ordinance Forfeitures	\$ 114,813	\$ 120,000	\$ 120,000
96	1000-11-45111	County Share of State Fines	87,441	120,000	120,000
97	1000-40-45112	County Ordinance Forfeitures-Recreation	1,193	1,000	2,000
98	2010-41-45120	Jail Assessment Fees	52,630		
99					
100		TOTAL FINES, FORFEITURES	\$256,077	\$241,000	\$242,000
101					

	A	B	C	D	E
1		OCONTO COUNTY, WISCONSIN			
2		2009 BUDGET - REVENUES SUMMARY BY CATEGORY (2007-2009)			25,470,889
3	=====	=====	=====	=====	=====
4	CATAGORY/		2007	2008	2009
5	ACCOUNT	ACCOUNT	ACTUAL	BUDGETED	BUDGETED
6	NUMBER	TITLE	REVENUES	REVENUES	REVENUES
7	-----	-----	-----	-----	-----
102	<u>PUBLIC CHARGES FOR SERVICES:</u>				
103	1000-11-46141	Court Fees and Costs	\$ 192,798	\$ 175,000	\$ 202,000
104	1000-11-46144	Court Commissioner Charges	\$ 104		\$ 400
105	1000-11-46150	Register In Probate Fees	12,472	14,000	14,000
106	1000-12-46193	Photo Copy Sales-District Attorney Dept	3,236	3,600	3,536
107	1000-12-46145	DA Service Fees			286
108	1000-13-46192	Coroner Fees	383		
109	1000-14-46193	Photo Copy/Fax/Reports Sales-County Clerk	305	825	825
110	1000-15-46194	County Treasurer Dept Sales	2,259	2,500	2,000
111	1000-16-46690	Child Support Fees	3,767	500	500
112	1000-18-46131	Register of Deeds Fees	185,988	190,000	190,000
113	1000-22-46199	Technology Services Dept Charges	70	150	
114	1000-25-46771	Parenting Newsletter	5,110		
115	1000-25-46773	Youth Futures	1,909		
116	1000-25-46775	Teen Court	875		
117	1000-25-46776	4H Youth Camp	10,034		
118	1000-25-46777	Ag Newsletter	1,664		
119	1000-25-48511	Family Resource Center	6,427		
120	1000-25-46774	UW-Extension Dept Sales	619	1,100	1,100
121	1000-31-46195	Plat Book Sales	26,447		
122	1000-31-46910	Sale of Real Estate Listings	7,635	4,875	5,025
123	1000-32-46132	Land Records Fees	48,424	50,000	48,000
124	1000-32-46133	Public Access Fees-Land Information	12,491	10,400	12,000
125	1000-32-46196	Sale of GIS Maps	8,869	9,000	6,000
126	1000-32-46911	SOLO Fees	6,475	8,100	8,100
127	1000-36-46721	County Park-Chute Pond	90,352	94,975	98,600
128	1000-36-46722	County Park-North Bay Shore	47,636	49,375	57,500
129	1000-36-46723	Boat Landing Collections	28,878	22,500	27,000
130	1000-36-46725	Shooting Range Collections	7,466	6,750	7,500
131	1000-36-46811	County Forest Permits	1,393	4,350	4,795
132	1000-36-46812	County Forestry Timber Sales & Misc.	285,181	363,500	408,500
133	1000-40-46211	Sheriff Paper Service & Other Collections	81,686	78,500	79,500
134	1000-40-46212	Sale of Accident Reports	4,300	4,000	4,000
135	1000-40-46213	Law Enforcement Special Deputy Reimburse	3,247	4,000	5,000
136	1000-40-46214	Prisoner Inmate Telephone Commission	15,755	12,000	12,000
137	1000-40-46241	Board of Prisoners-Huber Law Collections	83,607	75,000	75,750
138	1000-40-46242	Board of Prisoners Charges	6,514	8,000	46,285
139	1000-40-46243	Juvenile Housing			14,560
140	2012-82-46142	Family Mediation Fees	16,326	18,000	18,000
141	2013-50-46601	Human Services Administrative Support	5,279	2,000	1,000
142	2013-51-466XX	Human Services Economic Support	15,461		
143	2013-51-46686	Human Services New Beginnings	147,887	116,942	116,942
144	2013-52-46XXXX	Human Services Public Health	50,040	78,500	60,450
145	2013-53-46XXXX	Human Services Family Services	116,589	140,968	143,911
146	2013-55-46XXXX	Human Services Vocational Services	514,558	312,999	306,000
147	2013-56-46XXXX	Human Services Community Services	704,918	741,726	673,033
148			-----	-----	-----
149	TOTAL PUBLIC CHARGES FOR SERVICES		\$2,765,435	\$2,604,135	\$2,654,098
150			-----	-----	-----

	A	B	C	D	E
1		OCONTO COUNTY, WISCONSIN			
2		2009 BUDGET - REVENUES SUMMARY BY CATEGORY (2007-2009)			25,470,889
3	=====	=====	=====	=====	=====
4	CATAGORY/		2007	2008	2009
5	ACCOUNT	ACCOUNT	ACTUAL	BUDGETED	BUDGETED
6	NUMBER	TITLE	REVENUES	REVENUES	REVENUES
7	-----	-----	-----	-----	-----
151	<u>INTERGOVERNMENTAL CHARGES FOR SERVICES:</u>				
152	1000-00-47430	Charge to Departments for Indirect Costs	\$ 59,968	\$ 48,375	\$ 8,000
153	1000-11-47410	Charge to Child Support by Clerk of Courts/Court Cor	27,868	25,865	24,856
154	1000-14-47310	Charges to Local Dists for Election Supplies	15,301	6,800	6,000
155	1000-17-47440	Charge To Child Support by Corp Counsel	8,244	11,546	11,546
156	1000-22-47411	Charges to Depts byTechnology Services	26,640	25,920	26,000
157	1000-31-47450	Charges To Other Depts by Surveyor	7,875	6,000	6,000
158	1000-35-47311	Charges to Local Units-Comp Planning	52,667		
159	1000-40-47391	Charges To Other Counties for Housing of Juveniles	129,445	79,675	79,675
160	1000-40-47392	Charges to State for Housing of Prisoners	50,304	40,000	41,760
161	1000-40-47413	Sheriff Charge to Forestry Dept for Rec Officer	19,400	19,400	21,400
162	1000-40-47460	Sheriff Charge to Hwy for Microwave Tower Rent	2,400	2,400	2,400
163	6002-39-47345	Recycling Charges to Local Municipalities (tipping cha	766	500	800
164	702-70-472XX	Highway Charges to State for STHS Work	1,791,881	1,075,500	1,075,500
165	702-70-47331	Highway Charges to Local Municipalities for Road Wc	2,758,241	1,856,835	1,856,835
166	702-70-47410	Highway Charges to County Departments for Hwy Wc	46,222	167,037	167,037
167	3002-92-4744	Debt Service Allocations To Departments		223,620	
168			-----	-----	-----
169	TOTAL INTERGOVERNMENTAL CHARGES		\$4,997,222	\$3,589,473	\$3,327,809
170			-----	-----	-----
171	<u>MISCELLANEOUS AND INTEREST</u>				
172		Interest:			
173	1000-15-48110	Interest on Investments	\$ 1,057,828	\$ 825,000	\$ 500,000
174	1000-15-48111	Interest-Other	2,559	1,500	1,500
175					
176		Property Sales:			
177	1000-31-48304	Sale of Tax Deeds	84,502	12,100	74,300
178	1000-40-48301	Sale of Sheriff Squad Cars	13,770	18,000	18,000
179	6002-39-48307	Sale of Recyclables	264,590	240,000	276,500
180		Miscellaneous:			
181	1000-00-48910	Other Miscellaneous Revenues (S125HRA Int)	7,932	2,375	2,375
182	1000-19-48913	Insurance Recoveries & Refunds-General	91,865	56,592	56,592
183	1000-40-48420	Insurance Recoveries-Sheriff	34,192		
184	1000-40-48510	Donations-Sheriff Canine Program	20,795	4,000	
185	1000-40-48513	Donations-Sheriff Rec Officer	3,100	3,000	3,000
186	1000-21-48510	Donations-Veterans Mileage	847		
187	2013-52-48510	Donations-Public Health	2,609	1,950	1,250
188			-----	-----	-----
189	TOTAL MISCELLANEOUS AND INTEREST		\$ 1,584,588	\$ 1,164,517	\$ 933,517
190			-----	-----	-----
191	TOTAL REVENUES		\$24,455,203	\$22,348,330	\$21,338,998
192			-----	-----	-----

	A	B	C	D	E
1		OCONTO COUNTY, WISCONSIN			
2		2009 BUDGET - REVENUES SUMMARY BY CATEGORY (2007-2009)			25,470,889
3	=====	=====	=====	=====	=====
4	CATAGORY/		2007	2008	2009
5	ACCOUNT	ACCOUNT	ACTUAL	BUDGETED	BUDGETED
6	NUMBER	TITLE	REVENUES	REVENUES	REVENUES
7	-----	-----	-----	-----	-----
193	INTERFUND TRANSFERS AND FUND BALANCES APPLIED:				
194	1000-00-49202	County Sales Tax Transfer For Capital Projects			
195	1000-00-49210	County Sales Tax Tsf-Airport Projects		\$ -	\$ 31,000
196	1000-22-49202	County Sales Tax Tsf-Technology Services	\$ 180,000	132,825	109,850
197	1000-25-49202	County Sales Tax Tsf-Fair Board	30,000	30,000	30,000
198	1000-26-49202	County Sales Tax Tsf-Property Maintenance	88,525		55,000
199	1000-34-49202	County Sales Tax Tsf-LIS	\$ 22,462		
200	1000-36-49202	County Sales Tax Tsf-Forestry	\$ 104,375	50,000	50,000
201	1000-40-49202	County Sales Tax Tsf-Sheriff	\$ 152,636	150,000	270,000
202	3007-84-49202	County Sales Tax Transfer For Debt Service	\$ 1,232,981	1,217,595	1,232,763
203	1000-30-49301	LWR Carryover funds applied-Contour Mapping			
204	1000-32-49311	Land Records fund balance applied		2,240	3,400
205	2009-60-49272	Hwy S/R-Tsf from I/S			
206	7002-70-49272	Highway I/S Fund balance applied		127,601	250,249
207	7002-70-49272	Highway I/S Fund balance applied - Capital Equip	681,000	690,000	700,000
208	7002-70-47480	Hwy I/S charges to S/R			
209	2013-50-59210	H/S fund balance applied:	195,416	406,005	100,521
210	1000-00-49290	Fund Transfer To General Fund from Recycling		100,000	
211	6002-39-49310	Recycling Fund Balance Applied	245,531	381,075	382,003
212	1000-00-49100	General Fund Applied	191,556	463,999	917,105
213			-----	-----	-----
214		TOTAL TRANSFERS & FUNDS APPLIED	\$ 3,124,482	\$ 3,751,340	\$ 4,131,891
215			-----	-----	-----
216	TOTAL REVENUES, TRANSFERS & FUNDS APPLIED		\$27,579,685	\$26,099,670	\$25,470,889
217			=====	=====	=====
218				^	^

FUND & CASH BALANCES 12/31/2007 & 12/31/2006

			FUND BALANCE 12/31/2007	FUND \$ CASH 12/31/2007	FUND BALANCE 12/31/2006	FUND \$ CASH 12/31/2006
GENERAL FUND:				\$ 11,887,778		\$ 10,879,578
	RESERVED-CASH FLOW		\$ 2,334,060		\$ 2,123,550	
	RESERVED FOR OPERATIONS		3,874,539		3,525,093	
	UNDESIGNATED		4,427,360		4,227,481	
	NON-LAPSING CARRY-OVER		787,820		871,880	
		<i>TOTAL</i>	\$ 11,423,779		\$ 10,748,004	
SPECIAL REVENUE:				\$ 2,163,221		\$ 1,572,043
	HIGHWAY		756,875		473,272	
	HUMAN SERVICES		348,281		(78,641)	
	JAIL ASSESSMENT		110,478		131,190	
	FAMILY MEDIATION		1,338		(939)	
	COUNTY SALES TAX		545,807		854,273	
	TOURISM		(2,647)		20,806	
	WATERSHED		(901)		0	
			\$ 1,759,231		\$ 1,399,961	
ENTERPRISE:				\$ 1,034,355		\$ 943,622
	RECYCLING		\$ 1,222,021		\$ 1,065,639	
INTERNAL SERVICE:				\$ 1,167,684		\$ 866,334
	HIGHWAY (Unrestricted Net Assets)		\$ 2,327,356		\$ 2,092,376	
TRUST FUNDS:				\$ 857,892		\$ 754,739
	REVOLVING LOAN		475,797		407,030	
	DOG LICENSE		18,726		17,544	
	COA TRANSPORTATION		3,374		3,213	
	SECTION 125/HRA		13,800		10,828	
	DEBT SERVICE-CURRENT		47,821		82,446	
			\$ 559,518		\$ 521,061	
TOTALS			\$ 16,069,884	\$ 17,110,930	\$ 14,761,402	\$ 15,016,316

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 Cash Balance.

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 5% of the prior year's audited expenditures and General Fund-Reserved for Cash Flow at 8.5% of prior year's audited expenditures.

SECTION C-3

LONG-TERM DEBT

3.1 LTD SUMMARY SCHEDULE

3.2 ISSUE OF 2001 \$4.905M GENERAL REFUNDING

**3.3 ISSUE OF 2001 \$1.41M UNFUNDED STATE
RETIREMENT LIABILITY**

**3.4 ISSUE OF 2006 \$2.875 COMMUNICATIONS
UPGRADE PROJECT**

**OCONTO COUNTY, WISCONSIN
LONG-TERM DEBT SUMMARY SCHEDULE 2009-2013**

	Issue Date	Debt	Purpose	Original Amount	Interest Rates	Principal Outstanding 1/1/2009	Retired	Principal Outstanding 12/31/2009
(A)	10/01/01	G.O. Refunding Bonds	Debt Refunding (Courthouse additions)	4,905,000	3.375-4.125%	550,000	(550,000)	0
(B)	01/10/01	G.O. Promissory Notes	Capital Financing-unfunded liability	1,410,000	4.7-4.9%	175,000	(175,000)	0
(C)	3/1/2006	G.O. Promissory Notes	Communications System Upgrade	<u>2,875,000</u>	3.75 - 4.0%	<u>2,125,000</u>	<u>(400,000)</u>	1,725,000
				<u>\$9,190,000</u>		<u>\$2,850,000</u>	<u>(\$1,125,000)</u>	<u>\$1,725,000</u>

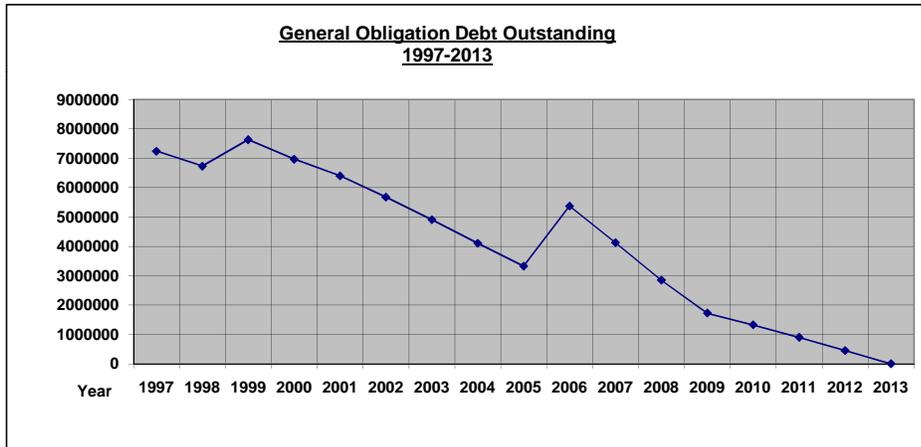
SCHEDULE OF DEBT SERVICE PAYMENTS

YEAR DUE	(A) 12/01 Prin	06/01 12/01 Int	(B) 12/01 Prin *	06/01 12/01 Int *	(C) 3/1 Prin	3/1 9/1 Int	Total Prin	Total Int	Total Debt Service
2009	550,000	22,688	175,000	8,575	400,000	76,500	1,125,000	107,763	1,232,763
2010					400,000	61,000	400,000	61,000	461,000
2011					425,000	44,500	425,000	44,500	469,500
2012					450,000	27,000	450,000	27,000	477,000
2013					450,000	9,000	450,000	9,000	459,000
TOTAL	\$550,000	\$22,688	\$175,000	\$8,575	\$2,125,000	\$218,000	\$2,850,000	\$249,263	\$3,099,263

Statement On Debt Limitation:

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

2008 Equalized Value (TID Included) per Wisc. DOR	\$3,697,931,500	
5% Debt Limitation of Equalized Value	\$184,896,575	100.00%
Current Outstanding Debt of Oconto County	\$2,850,000	1.54%
Remaining Debt Margin	\$182,046,575	98.46%



COUNTY OF OCONTO						
DEBT SERVICE PAYMENT SCHEDULE						
\$4.905M GENERAL OBLIGATION REFUNDING BONDS						
ISSUE DATE: OCTOBER 1, 2001						
FUNDING SOURCE: COUNTY SALES TAX						
<u>DUE DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>RATE</u>	<u>TOTAL</u>	<u>ANNUAL</u>	<u>BALANCE</u>
06/01/02		123,154.17	3.375	123,154.17		\$ 4,905,000
12/01/02	525,000	92,365.63	3.375	617,365.63	740,519.80	\$ 4,380,000
06/01/03		83,506.25	3.500	83,506.25		
12/01/03	580,000	83,506.25	3.500	663,506.25	747,012.50	\$ 3,800,000
06/01/04		73,356.25	3.500	73,356.25		
12/01/04	600,000	73,356.25	3.500	673,356.25	746,712.50	\$ 3,200,000
06/01/05		62,856.25	3.700	62,856.25		
12/01/05	625,000	62,856.25	3.700	687,856.25	750,712.50	\$ 2,575,000
06/01/06		51,293.75	3.800	51,293.75		
12/01/06	650,000	51,293.75	3.800	701,293.75	752,587.50	\$ 1,925,000
06/01/07		38,943.75	3.900	38,943.75		
12/01/07	675,000	38,943.75	3.900	713,943.75	752,887.50	\$ 1,250,000
06/01/08		25,781.25	4.125	25,781.25		
12/01/08	700,000	25,781.25	4.125	725,781.25	751,562.50	\$ 550,000
06/01/09		11,343.75	4.125	11,343.75		
12/01/09	550,000	11,343.75	4.125	561,343.75	572,687.50	\$ -
	\$4,905,000	\$909,682.30		\$5,814,682.30	\$5,814,682.30	
	=====	=====		=====	=====	
Note: Bonds are not subject to redemption prior to maturity.						

OCONTO COUNTY								
DEBT SERVICE PAYMENT SCHEDULE								
\$1.410M G O PROMISSORY NOTES SERIES 2001								
ISSUE DATE: JAN 10, 2001								
FUNDING SOURCE: BI-WEEKLY PAYROLL CHARGES TO DEPTS.								
							\$ 1,410,000	
<u>DUE DATE</u>		<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>RATE</u>	<u>TOTAL</u>	<u>ANNUAL</u>	<u>BALANCE</u>	
06/01/01			28,185.42	4.7	28,185.42			
12/01/01		105,000	33,822.50	4.7	138,822.50	167,007.92	\$ 1,305,000	
-----	----	-----	-----	-----	-----	-----		
06/01/02			31,355.00	4.7	31,355.00			
12/01/02		125,000	31,355.00	4.7	156,355.00	187,710.00	\$ 1,180,000	
-----	----	-----	-----	-----	-----	-----		
06/01/03			28,417.50	4.70	28,417.50			
12/01/03		130,000	28,417.50	4.70	158,417.50	186,835.00	\$ 1,050,000	
-----	----	-----	-----	-----	-----	-----		
06/01/04			25,362.50	4.75	25,362.50			
12/01/04		145,000	25,362.50	4.75	170,362.50	195,725.00	\$ 905,000	
-----	----	-----	-----	-----	-----	-----		
06/01/05			21,918.75	4.75	21,918.75			
12/01/05		155,000	21,918.75	4.75	176,918.75	198,837.50	\$ 750,000	
-----	----	-----	-----	-----	-----	-----		
06/01/06			18,237.50	4.80	18,237.50			
12/01/06		180,000	18,237.50	4.80	198,237.50	216,475.00	\$ 570,000	
-----	----	-----	-----	-----	-----	-----		
06/01/07			13,917.50	4.85	13,917.50			
12/01/07		190,000	13,917.50	4.85	203,917.50	217,835.00	\$ 380,000	
-----	----	-----	-----	-----	-----	-----		
06/01/08			9,310.00	4.90	9,310.00			
12/01/08	*	205,000	9,310.00	4.90	214,310.00	223,620.00	\$ 175,000	
-----	----	-----	-----	-----	-----	-----		
06/01/09			4,287.50	4.90	4,287.50			
12/01/09	*	175,000	4,287.50	4.90	179,287.50	183,575.00	\$ -	
		\$1,410,000	\$367,620.42		\$1,777,620.42	\$1,777,620.42		
		=====	=====		=====	=====		
	*	At the option of the County, Notes maturing on or after 12/1/08 shall be subject						
		to redemption prior to maturity on 12/01/2007 or on any date thereafter.						

COUNTY OF OCONTO						
DEBT SERVICE PAYMENT SCHEDULE						
\$2.875 M		COMMUNICATIONS UPGRADE PROJECT				
ISSUE DATE: MARCH 1, 2006						
FUNDING SOURCE: COUNTY SALES TAX						
<u>DUE DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>RATE</u>	<u>TOTAL</u>	<u>ANNUAL</u>	<u>BALANCE</u>
3/9/2006				0.00		\$ 2,875,000
9/1/2006		56,062.50		56,062.50	56,062.50	\$ 2,875,000
-----	-----	-----	-----	-----	-----	-----
3/1/2007	375,000	56,062.50	3.750	431,062.50		\$ 2,500,000
9/1/2007		49,031.25	3.750	49,031.25	480,093.75	
-----	-----	-----	-----	-----	-----	-----
3/1/2008	375,000	49,031.25	3.750	424,031.25		\$ 2,125,000
9/1/2008		42,000.00	3.750	42,000.00	466,031.25	
-----	-----	-----	-----	-----	-----	-----
3/1/2009	400,000	42,000.00	3.750	442,000.00		\$ 1,725,000
9/1/2009		34,500.00	4.000	34,500.00	476,500.00	
-----	-----	-----	-----	-----	-----	-----
3/1/2010	400,000	34,500.00	4.000	434,500.00		\$ 1,325,000
9/1/2010		26,500.00	4.000	26,500.00	461,000.00	
-----	-----	-----	-----	-----	-----	-----
3/1/2011	425,000	26,500.00	4.000	451,500.00		\$ 900,000
9/1/2011		18,000.00	4.000	18,000.00	469,500.00	
-----	-----	-----	-----	-----	-----	-----
3/1/2012	450,000	18,000.00	4.000	468,000.00		\$ 450,000
9/1/2012		9,000.00	4.000	9,000.00	477,000.00	
-----	-----	-----	-----	-----	-----	-----
3/1/2013	450,000	9,000.00	4.000	459,000.00		\$ -
-----	-----	-----	-----	-----	-----	-----
	\$2,875,000	\$470,187.50		\$3,345,187.50	\$2,886,187.50	
=====	=====	=====	=====	=====	=====	=====

SECTION C-4

COUNTY SALES TAX

C4 - County Sales Tax Overview

C4.1- Collections

C4.2- Use of County Sales Tax for Capital Purchases

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 58 counties have adopted the county sales tax. Additionally, there are two professional sports stadium districts which have adopted a ½ (stadium district) tax.

ADMINISTRATION AND COLLECTION

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

OCONTO COUNTY SALES TAX HISTORY

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

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

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

OCONTO COUNTY SALES TAX FUND

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

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

YEAR	COUNTY SALES TAX RECEIPTS	USED FOR ANNUAL DEBT SERVICE	USED FOR CAPITAL PURCHASES	END OF YEAR FUND BALANCE
1994-99	\$5,371,251	\$4,241,945		\$1,129,306
2000-2001	\$2,751,0403	\$1,638,877	\$1,565,456	\$675,989
2002	\$1,425,406	\$821,201	\$733,804	\$546,390
2003	\$1,466,006	\$808,953	\$304,254	\$899,189
2004	\$1,564,693	\$808,653	\$491,141	\$1,164,088
2005	\$1,435,640	\$750,713	\$1,068,271	\$780,747
2006	\$1,575,878	\$808,651	\$699,720	\$854,272
2007	\$1,502,513	\$1,217,594	\$363,677	\$545,847

	A	B	C	D	E	F	G	H	I	J	K
1	COUNTY SALES TAX FUND CAPITAL ITEMS EXPENDITURES 2000 - 2007									11/4/2008 11:55	
2			Courthouse	Sheriff	Data Process	New View	Others				
3								proof amt			
4	2000										
5	782,000	Courthouse building repairs	782,000								
6	120,000	NewView building project				120,000					
7	30,411	Sheriff jail land purchase		30,411							
8	152,000	Data processing wiring			152,000						
9	1,084,411		782,000	30,411	152,000	120,000	-	1,084,411			
10											
11	2001										
12	8,375	New View storage building project				8,375					
13	126,820	New View dust collector				126,820					
14	129,715	Courthouse boiler project	129,715								
15	12,008	Courthouse carpeting	12,008								
16	50,000	Parks campsites improvements					50,000				
17	9,545	Data processing office remodeling			9,545						
18	89,869	Data processing-replace AS400			89,869						
19	30,751	Sheriff jail roof reslope		30,751							
20	23,943	Land Records imaging						23,943			
21	481,026		141,723	30,751	99,414	135,195	73,943	481,026			
22											
23	2002										
24	255,837	Sheriff Spillman software		255,837							
25	20,000	Sheriff UPS		20,000							
26	22,947	Forestry new truck					22,947				
27	22,438	Courthouse boiler project	22,438								
28	23,966	Courthouse temp control valves project	23,966								
29	39,062	Courthouse carpeting	39,062								
30	56,000	Data Processing Microsoft upgrades			56,000						
31	31,000	Data Processing file server			31,000						
32	35,532	Data Processing various items			35,532						
33	14,367	New View building				14,367					
34	212,653	New View cafeteria project				212,653					
35	733,802		85,466	275,837	122,532	227,020	22,947	733,802			
36											
37	2003										
38	20,471	Forestry new truck					20,471				
39	28,773	New View cafeteria project				28,773					
40	23,677	New View maintenance projects				23,677					
41	19,334	Courthouse carpeting	19,334								
42	39,870	Courthouse control valve project	39,870								
43	39,701	Sheriff-logging system		39,701							
44	84,389	Sheriff Spillman software project		84,389							
45	10,745	Data processing navi-line software (#1 of 2)			10,745						
46	17,292	Data Processing equipment			17,292						
47	20,000	Data Processing laser checks projec			20,000						
48	304,252		59,204	124,090	48,037	52,450	20,471	304,252			
49											
50	2004										
51	107,563	Courthouse chillers project	107,563								
52	39,525	Courthouse carpeting	39,525								
53	24,070	Sheriff Recreation officer truck		24,070							
54	(6,017)	Sheriff Recreation officer truck-reimburse		(6,017)							
55	50,107	Sheriff radios		50,107							
56	14,773	Sheriff-Spillamn CAD software		14,773							
57	7,656	Sheriff-Spillman software		7,656							
58	27,276	New View maintenance projects				27,276					
59	152,511	New View Cafeteria project				152,511					
60	61,807	Data Processing equipment			61,807						
61	11,870	Data Processing-NavLine software (#2 of 2)			11,870						
62	491,141		147,088	90,589	73,677	179,787	-	491,141			
63											
64	2005										
65	34,154	Courthouse parking lot reslope	34,154								
66	12,865	Courthouse building recalking	12,865								
67	32,000	Courthouse security cameras	32,000								
68	5,236	Courthouse county board chairs	5,236								
69	27,120	Courthouse carpeting	27,120								
70	75,408	Courthouse chiller project	75,408								
71	8,865	Courtrooms sound system	8,865								
72	18,330	Land Conservation new truck					18,330				
73	30,000	County Fair Association (1/5)					30,000				
74	188,000	Sheriff new squads		188,000							
75	105,889	Sheriff radio upgrades		105,889							
76	10,920	Sheriff radio licenses		10,920							
77	174,692	Sheriff dispatch expansion		174,692							
78	25,000	Sheriff videoconferencing system		25,000							
79	123,590	New View cafeteria project				123,590					
80	75,602	Data Process replace AS400			75,602						
81	120,600	Data Process computer items			120,600						
82	1,068,271		195,648	504,501	196,202	123,590	48,330	1,068,271			
83											
84	2006										
85	152,279	Courthouse annex electrical wiring	152,279								
86	47,045	Courthouse wall repairs	47,045								
87	3,815	Courthouse Adams St widening (2005)	3,815								
88	2,880	Courthouse carpeting (2005)	2,880								
89	15,000	New View maintenance (2005)				15,000					
90	124,900	Data Process equipment			124,900						
91	20,275	Data Process equipment (2005)			20,275						
92	59,320	Sheriff Spillman software		59,320							
93	43,800	Sheriff radio equipment		43,800							
94	148,291	Sheriff new squads		148,291							
95	11,647	Dispatch building (2005)		11,647							
96	30,000	Fairground Association (2/5)					30,000				
97	40,469	Forestry building					40,469				
98	699,721		206,019	263,058	145,175	15,000	70,469	699,721			
99											
100	2007										
101	152,636	Sheriff squads		152,636							
102	22,462	Surveyor truck replacement					22,462				
103	104,375	Forestry vehicle replacements					104,375				
104	40,000	Technology services hardware/software			40,000						
105	140,000	VIOP telephone service			140,000						
106	88,526	Property & maintenance	7,148	54,927		26,451					
107	30,000	County Fair Association (3 of 5)				30,000					
108	577,999		7,148	207,563	180,000	26,451	156,837	577,999			
109											
110	\$ 5,440,623	TOTALS 2000-2007	\$ 1,624,296	\$ 1,526,800	\$ 1,017,037	\$ 879,493	\$ 392,997	5,440,623			
111											
112	j:\fin\budget\cosaestax\2000-2007										

OCONTO COUNTY CAPITAL IMPROVEMENT PLAN

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

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

What is a Capital Improvement Plan?

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

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

What is the purpose of a Capital Improvement Plan?

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

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

- **Keeps the community informed of current and future projects** - The Capital Improvement Plan informs the public about the short and long-range fiscal and capital development goals for the County. It assists the citizens in understanding the constraints and limitations of providing capital improvements projects and the financing of such expenditures.
- **Focuses attention on County goals, needs and capabilities** - The capital improvement process ensures that County objectives, future needs, and financial capabilities are incorporated into the planning of capital projects and services. The Capital Improvement Plan provides a mechanism for prioritizing new capital projects and programs based upon identifiable needs and available resources.
- **Encourages cooperation and coordination between County departments and outside agencies** - Early identification of community needs allows the County ample time to plan and coordinate capital project construction with other County departments and outside agencies.
- **Consideration of impact on the Operating Budget** - The Capital Improvement Plan process forces consideration of how projects, once completed, will affect the County's Operating Budget. Too often, a capital project is built with little or no consideration of its operational cost and the potential impact on the annual Operating Budget.

How Do I Read a Capital Improvement Plan?

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

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

Who Develops the Capital Improvement Plan?

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

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

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

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

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

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

What is the general philosophy behind the Funding Decisions?

The County uses a “pay-as-you-go” philosophy in funding capital project whenever possible. This means that if the funds are not available in current receipts combined with the fund balance to complete the project, the project is not recommended for completion. Exceptions to this policy are the radio system upgrade and new law enforcement facility.

The proposed radio system upgrade and Law Enforcement facility are significant capital project that cannot be cash funded. The County will need to explore some type of debt service to fund these projects.

Will the CIP have any impact on the Operating Budget?

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

Is there a policy behind a Capital Improvement Plan?

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

In Conclusion

This long-range vision of the County’s infrastructure needs is the result of a combined effort and input of the County Board, County staff, and the public. These projects are intended to improve the quality of life for all residents of the County of Oconto County.

Capital Improvement Requests:

Revised 10/1/2008

<u>Year</u>	<u>Department</u>	<u>Amount</u>	<u>Project Title Summary</u>	<u>Funding Source</u>
2009	Highway	\$700,000	Various Equipment Replacement	Highway Retained Earnings
2009	Recycling	\$150,000	Recycling Truck	Recycling Retained Earnings
2009	Recycling	\$50,000	Recycling Ramp/Loading Dock Repairs	Recycling Retained Earnings
2009	Forest/Parks	\$20,000	Replace Equipment Trailer	Sales Tax
2009	Forest/Parks	\$0	Brush Mower Tractor	Sales Tax
2009	Forest/Parks	\$30,000	Replace 4x4 truck	Sales Tax
2009	Extension	\$30,000	Fair Building 5/5 payment	Sales Tax
2009	Courts	\$31,000	Video Conferencing Courtroom A	Sales tax
2009	Technology Services	\$65,000	Various Computer Equipment/software	Sales Tax
2009	Technology Services	\$45,000	AIX Server	Sales Tax
2009	Retirement	\$184,000	Payoff Debt	Sales Tax
2009	Public Property	\$25,000	Directional/Information Signs	Sales Tax
2009	Public Property	\$30,000	Carpeting	Sales Tax
2009	Sheriiff	\$50,000	Mobile Data (1 of 5)	Sales Tax
2009	Sheriff	\$75,000	Vehicle laptops & connections (24)	Sales Tax
2009	Sheriff	\$140,000	Vehicles (6)	Sales Tax
		\$1,625,000		
Future Years Proposed Projects - Not Approved as Part of 2009 Budget				
2010	Highway	\$700,000	Various Equipment Replacement	Highway Retained Earnings
2010	Forest/Parks	\$100,000	Road Grader Replacement	Sales Tax
2010	Public Property	\$100,000	New View HVAC	Sales Tax
2010	Public Property	\$30,000	Carpeting	Sales Tax
2010	Airport	\$95,500	Reconstruct Runway & Taxiway	Sales Tax - Co 10 % Share
2010	Technology Services	\$90,000	AS400 Replacement	Sales Tax
2010	Technology Services	\$30,000	Server Replacement	Sales Tax
2010	Technology Services	\$40,000	Various Computer Equipment/software	Sales Tax
2010	Sheriiff	\$50,000	Mobile Data (2 of 5)	Sales Tax
2010	Sheriff	\$140,000	Vehicles (6)	Sales Tax
		\$1,375,500		
2011	Highway	\$700,000	Various Equipment Replacement	Highway Retained Earnings
2011	Forest/Parks	\$85,000	Backhoe	Sales Tax
2011	Forest/Parks	\$35,000	Replace 4x4 truck	Sales Tax
2011	Forest/Parks	\$20,000	Travel Trailer - NBS	Sales Tax
2011	Technology Services	\$70,000	HHS Case Mgt. Software	Sales Tax
2011	Technology Services	\$70,000	Various Computer Equipment/software	Sales Tax
2011	Sheriff	\$50,000	Mobile Data (3 of 5)	Sales Tax
2011	Sheriff	\$140,000	Vehicles (6)	Sales Tax
		\$1,170,000		
2012	Highway	\$700,000	Various Equipment Replacement	Highway Retained Earnings
2012	Technology Services	\$40,000	Various Computer Equipment/software	Sales Tax
2012	Technology Services	\$30,000	Infrastructure Upgrades	Sales Tax
2012	Technology Services	\$70,000	HHS Case Mgt. Software	Sales Tax
2012	Forest/Parks	\$100,000	Dozer	Sales Tax
2012	Public Property	\$255,000	Skywalk Repairs	Sales Tax
2012	Sheriff	\$50,000	Mobile Data (4 of 5)	
2012	Sheriff	\$140,000	Vehicles (6)	Sales Tax
		\$1,385,000		
2013	Highway	\$700,000	Various Equipment Replacement	Highway Retained Earnings
2013	Public Property	\$100,000	Elevator Upgrade (ADA)	Sales Tax
2013	Technology Services	\$40,000	Various Computer Equipment/software	Sales Tax
2013	Technology Services	\$100,000	Infrastructure Upgrades	Sales Tax
2013	Sheriff	\$50,000	Mobile Data (5 of 5)	
2013	Sheriff	\$140,000	Vehicles (6)	Sales Tax
		\$1,130,000		
		\$6,856,624	2009-2013 Total	

SECTION C-6

DEPARTMENT 2009 CAPITAL PROJECTS

6.1 TECHNOLOGY SERVICES

6.2 FORESTRY/PARKS

6.3 LAW ENFORCEMENT-SHERIFF

6.4 BUILDING MAINTENANCE

6.5 OCONTO COUNTY YOUTH FAIR BOARD

6.6 CIRCUIT COURT

DEPARTMENT 2009 OUTLAY

6.7 EMERGENCY MGT

6.8 HIGHWAY

6.9 HUMAN SERVICES

CAPITAL PROJECTS – COUNTY SALES TAX FUNDS

DEPARTMENT: FORESTRY/PARKS

NOTE: FOR AN ITEM TO BE LISTED HERE, EACH ITEM MUST HAVE A UNIT COST MORE THAN \$5,000 AND BE EXPECTED TO BE KEPT BY THE DEPARTMENT FOR MORE THAN ONE YEAR.

ITEM - DESCRIPTION/SPECS	QTY	UNIT \$	TOTAL \$	JUSTIFICATION
REPLACE 4X4 TRUCK	1		\$30,000	
REPLACE EQUIP TRAILER	1		\$20,000	
TOTAL COST			\$50,000	

Comments/Notes:

CAPITAL PROJECTS – COUNTY SALES TAX FUNDS

DEPARTMENT: CIRCUIT COURT

NOTE: FOR AN ITEM TO BE LISTED HERE, EACH ITEM MUST HAVE A UNIT COST MORE THAN \$5,000 AND BE EXPECTED TO BE KEPT BY THE DEPARTMENT FOR MORE THAN ONE YEAR.

ITEM - DESCRIPTION/SPECS	QTY	UNIT \$	TOTAL \$	JUSTIFICATION
VIDEOCONFERENCE COURTROOM A			\$31,000	
TOTAL COST			\$31,000	Line item #8110

Comments/Notes:

OUTLAY ITEMS

DEPARTMENT: HIGHWAY

NOTE: FOR AN ITEM TO BE LISTED HERE, EACH ITEM MUST HAVE A UNIT COST OF BETWEEN \$100 AND \$5,000 AND BE EXPECTED TO BE KEPT BY THE DEPARTMENT FOR MORE THAN ONE YEAR. Note: Any item under \$100 is to be expensed in an appropriate operating expense line item.

ITEM - DESCRIPTION/SPECS	QTY	UNIT \$	TOTAL \$	JUSTIFICATION
VARIOUS HIGHWAY EQUIPMENT (NOT SPECIFIC ITEMS)			\$700,000	ANNUAL EQUIPMENT PURCHASES
TOTAL COST			\$700,000	Line item #8100

Comments/Notes:

COMPUTER RELATED PURCHASES

DEPARTMENT: Health and Human Services – Administrative Support

NOTE: WAYNE SLEETER, I/S MANAGER, WILL ASSIST EACH DEPARTMENT IN COMPLETION OF THIS REQUEST FORM.
 MOST ITEMS ON THIS SCHEDULE WILL BE INCLUDED IN THE TECHNOLOGY SERVICES BUDGET, NOT THE INDIVIDUAL DEPARTMENT.

ITEM - DESCRIPTION/SPECS	QTY	UNIT \$	TOTAL \$	JUSTIFICATION
EQUIPMENT/HARDWARE:				
Projector/Plasma Screen for CR3	1	\$2,000.00	\$2,000.00	Increased usage of equipment
		TOTAL	\$2,000.00	Line item #8111
HARDWARE AND SOFTWARE SUPPORT/CONTRACTED SERVICES:				
Inovis Annual Maintenance	1	\$2,100.00	\$2,100.00	For EDS Hipaa Claim transmission
Inovis	1	\$1,750.00	\$1,750.00	Annual Map Maintenance
Case Management Annual Support	1	\$10,000.00	\$10,000.00	Annual Support
Data Resources, Inc.	1	\$3,840.00	\$3,840.00	On Site Support (6 trips)
Data Resources, Inc.	1	\$1,440.00	\$1,440.00	Telephone Support
Data Resources, Inc.	1	\$9,480.00	\$9,480.00	Annual Support
Cognos Annual Maintenance	3	\$300.00	\$900.00	Lisa, Tanya, Ken
IMS/21 Image Clerk ¼	1	\$500.00	\$500.00	Imaging
IMS/21 Librarian ¼	1	\$1,100.00	\$1,100.00	Imaging
IMS/21 Server ¼	1	\$190.00	\$190.00	Imaging
Hypercache ¼	1	\$260.00	\$260.00	Imaging
eWISACWIS	1	\$5,000.00	\$5,000.00	Annual Maintenance
T-1 Data/Phone line to NVI	1	\$9,600.00	\$9,600.00	Comes out of revenues from NVI
Cross Over Design	1	\$400.00	\$400.00	Annual Maintenance
Valpar	1	\$350.00	\$350.00	Annual Maintenance
IMS21 Development	1	\$1,250.00	\$1,250.00	Imaging
Copier Lease	0	\$12,880.00	\$12,880.00	In Department budget for copier costs
VOIP Phones	89	\$120.00	\$10,680.00	Monthly VOIP FIXED cost, long distance not included
Internet/Intranet Service		\$120.00	\$9,840.00	All Internet/Email for Agency
		TOTAL	\$83,560.00	

9

	I/S	Comments/Notes:
		<i>Wayne Sleeter</i>
		<i>Robin [unclear]</i>
		<i>Bob [unclear]</i>
		<i>[unclear]</i>
		<i>Barbara [unclear]</i>
		<i>Coretta Shelton</i>
		<i>Acad & Sleeter</i>

1
2 **RESOLUTION # 78-2008**
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, 2009 THRU DECEMBER 31, 2009 AND ESTABLISHING A TAX LEVY FOR**
8 **SAID FISCAL YEAR**
9

10
11 **WHEREAS**, the budget for the operations, capital improvements and debt service of
12 Oconto County Wisconsin for the fiscal year 2009 has been developed and recommended to
13 the Oconto County Board of Supervisors by your Finance and Insurance Committee; and
14

15 **WHEREAS**, the required Notice of Public Hearing has been published in accordance
16 with Sec 65.90(3), Wis. Stats. and a public hearing on the 2009 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 2009 Proposed Oconto County Budget, a copy of which is on file in the office of the
21 County Clerk, be adopted and a county tax levy of \$17,172,457 be, and hereby is, levied as
22 the 2009 County Tax per Sec 70.62(1), Wis. Stats., and additionally that a State Forestry
23 Mill Tax of \$627,561.63 be levied per Sec 70.58(1), Wis. Stats.
24

25 Submitted this 30th day of October, 2008.
26

27
28 **BY: FINANCE AND INSURANCE COMMITTEE**
29

30 Leland Rymer, Chairperson
31

32 Don Glynn
33

34 Lois Trever
35

36 Edward Young
37

38 Tom Gryboski
39
40
41
42
43
44

45 *Reviewed by Corporation Counsel:*

Adopted by Vote:

46 _____
47 _____
48 *Initials of*
49 *Corp.Counsel*

_____ *Date*
_____ *Reviewed*

Ayes:_____ Nays:_____ Absent:_____