

2010 OCONTO COUNTY BUDGET

**AS ADOPTED BY THE
OCONTO COUNTY BOARD OF SUPERVISORS**

OCTOBER 29, 2009

**COMPILED BY
OCONTO COUNTY FINANCE DEPARTMENT**

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**COUNTY OF OCONTO
FINANCE DEPARTMENT**

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

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

DATE: OCTOBER 29, 2009
TO: OCONTO COUNTY BOARD OF SUPERVISORS
FROM: FINANCE DEPARTMENT
RE: YEAR 2010 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 2010 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 2010 proposed budget sets the **county tax levy at \$17,491,115** which is a **mill rate of \$4.84** per \$1,000 of equalized value. This compares to the 2009 county tax levy of \$17,172,457 and a mill rate of \$4.70.

The presentation of the 2010 Budget is on pages 29 – 38 of this document.

Terry L. Hinds

TERRY L. HINDS, FINANCE DIRECTOR

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COUNTY OF OCONTO

2010 BUDGET

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(detail budget available on request)

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COUNTY OF OCONTO

2010 BUDGET

INTRODUCTORY SECTION

Administrative Coordinator Communication

Budget Guidance Letter - Finance Committee

Letter of Transmittal – Finance Department

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

October 29, 2009

The Honorable Oconto County Board of Supervisors

Development of the Recommended 2010 Budget is a result of a time-tested process involving department heads, staff, home committees, the Finance Department and the Finance/Insurance Committee. As for the 2010 budget, Departments and outside agencies were told ahead of time exactly what their levy would be for 2010. A difference for 2010 over 2009 budget process was that Departments could not request a supplemental budget for funds above that amount. Through the many discussions along the way, analysis of existing services and need for cuts to services the Recommended 2010 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, reduction in equalized values, previous years use of fund balances, continued under-funded or unfunded state and federal mandates, loss of funding from state and federal sources, employment contracts and continued demand for increasing services. These factors place a heavy burden on the 2010 County Budget and beyond.

The Recommended 2010 budget highlights are as follows:

1. Increase in the tax rate of 14 cents.
2. Compliance with the tax levy limit set by State.
3. Maintain essential levels of services.

The increase in the tax rate is from \$4.70 per \$1,000 equalized value to \$4.84, a \$0.14 increase (3.0%). This is the first year since 2002 that the tax rate has increased.

Specific highlights of the 2010 Recommend Budget include:

Increase in Revenues

- Tax Levy \$ 318k
- Recycling Fund Balance for Recycling \$ 251k
- Highway Fund Balance for Highway \$ 65k
- HHS Fund Balance for HHS \$ 75k
- HHS Fund Balance for General Fund \$ 400k
- General Fund Balance \$ 200k

- General Fund – Furloughs \$ 125k
- Child Support – Federal & State Funding \$ 169k

Increases in Expenses

- Employee Wages/Fringes \$ 360k
- Health Insurance \$ 360k
- County Bridge Aid \$ 222k
- County Libraries \$ 97k
- Operating Expenses
 - Courthouse Maint. – Reduce Janit. - \$ 12k
 - Zoning – Elim. Enforcement Position - \$ 66k
 - Zoning – Elim. Dep. Zoning Adm - \$ 11k
 - Sheriff – Reduced OT & elim. PT - \$ 108k
 - Hwy – two positions vacant - \$ 135k

There are two layoffs planned for 2010 and furloughs in the amount of \$125,000. Future years will bring additional layoffs and/or furloughs unless drastic measures are implemented in terms of employee’s wages and fringes. We will also continue to look to reduce staffing levels by attrition in order to balance the budget.

The 2010 Recommended Budget is balanced, has a modest tax rate increase of 3.0%, we complied with the State imposed tax levy limit, and essential services were retained and our debt amounts lowered. Oconto County should be very proud of these accomplishments.

However, we again balanced the budget using our “savings accounts” to a tune of million dollars of various fund balances to do so. This will again create a structural deficit for the next year’s budget. We cannot continue to balance our budget by severely tapping into our savings account. In the past three years, our general fund undesignated/working capital amounts has decreased approximately 33%. This is not sustainable.

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 2010 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

Kevin Hamann
Administrative Coordinator

OCONTO COUNTY 2010 BUDGET GUIDANCE LETTER

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

General Information

Pursuant to the Oconto County Code of General Ordinances, Section 2.118(1), the County Board Chairman and the County Finance Committee are directed to provide guidance and recommendations to the County Board in June or July of each year regarding the county's ensuing year's budget. In compliance with this ordinance, the following 2010 Oconto County Budget Guidance Letter is being submitted.

The 2010 Budget will be greatly impacted by the deficit budget adopted in 2009, the State levy and mill rate limits, employee contract increases and overall operating cost increases for all departments and agencies. These factors, along with decreasing state and federal funding, will put intense pressure on the 2010 budget and create difficult choices for the County Board. Continued under-funded and unfunded state and federal mandates will compound the need to make very difficult decisions.

Financial Information

Overview

The county mill rate decreased from \$4.81 in 2008 to \$4.70 in 2009 per \$1,000 of equalized value, a 2.3% decrease. The State imposed tax rate cap is \$5.97 per \$1,000 of equalized value.

The County's equalized value may, for the first time in many years, decrease due to the economy and decline in the sale price of homes sold. The State imposed levy limit increase for 2010 is proposed at 3%. In addition to the county property tax levy, the adopted 2009 budget relied on various other sources of revenues, and applied fund balances of over \$1.4 million to balance the budget, including \$917,105 from the general fund. The County cannot keep dipping into its' general fund "savings account" to fund existing and future operations, without degrading the financial condition of the County.

General Fund

The overall general fund results of operations for 2008 were negative. The county general fund unreserved balance decreased over \$408,000. This fund is intended to be a reserve for the unanticipated needs of the county and for funding shortfalls in the budgeting process. It is anticipated that for 2009 the County will run in the red again, due to lower investments rates, increased personnel costs (wages and insurance), higher operating costs such as fuel, and increased utilization of county services.

County Sales Tax

In 1994 a county sales tax was adopted which is designated to fund the annual debt service payments (subsequently to include capital improvement plan projects). From 1994 thru 2008, \$18,672,060 was collected from the sales tax. For 2009, the budgetary effect was to reduce the property tax levy by \$1,580,420, thus lowering the county mill rate by 45.3 cents per \$1,000 of equalized value.

2010 Budget Information

County departmental budgets are basically categorized into three cost groups; personnel, operating and outlay. For the 2010 budget requests, the finance department will provide departments and agencies budget instructions, financial data, including projected personnel costs, and worksheets that specify their 2010 tax levy allocation. The 2010 tax levy allocation will be the same as the 2009 tax levy for that department/agency less any outlay.

The initial 2010 budget allocations are being based on the 2009 county board adopted budget, plus calculated increased personnel costs (wages at the (union) contracted amount or a 0% increase if no contract exists, health insurance at a 12% increase from 2009 budgeted rates, retirement at the specified state retirement rates, and other fringes at the same rates as in 2009). Operating costs are to remain the same as in 2009. Outlay costs, if any, will be considered on a case by case basis. The increase in personnel costs described above and any increases to operating and/or outlay costs will likely result in departments having deficit budgets.

- **Departments and agencies are to submit a revised balanced budget that stays within the specified 2010 budget allocation amount. 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.**

The general fund applied amount for 2010 is initially set at zero, as the amount of increase to the general fund balance from the previous year was negative. The contingency account budget is initially to be set at \$250,000. No requests will be accepted for funding from the contingency account budget, general fund balance or as a supplemental request.

Conclusion

The 2010 Budget will result in significant changes to County services and programs as a result of tax limits, cost increases, employment contracts and the deficit budget from 2009. It is imperative that all departments find ways to comply with these guidelines in order to arrive at a balanced budget.

THE GOAL OF THIS COUNTY BOARD AND ADMINISTRATION IS TO ADOPT A 2010 BUDGET WITH A DECREASE IN TAX RATE AND A TAX LEVY INCREASE THAT COMPLIES WITH ANY STATE IMPOSED RATE OR LEVY LIMITS AS WELL AS FUND THE ESSENTIAL SERVICES THAT THE RESIDENTS OF OCONTO COUNTY DEMAND.

COUNTY OF OCONTO

2010 BUDGET

SECTION A

GENERAL FINANCIAL INFORMATION

Budget Process

Budget Calendar

Budget Hearings Timetable

Notice of Public Hearing

Equalized Value Report

Report of Net New Construction (WiDOR)

Budget Summary by Categories

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 on the last Thursday of October.

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

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

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

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

* * * *

OCONTO COUNTY 2009 CALENDAR for 2010 BUDGET

(r.05.11.09)

June 2009						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

- June 8 Finance Committee regular meeting
- June 25 County Board monthly meeting
- June 26 Six month payroll data available

July 2009						
S	M	T	W	T	F	S
			1	2	H	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

- July 3 Courthouse holiday - Independence Day observed
- July 13 Finance Committee meeting
- July 15 Six month general ledger data available
- July 20 Begin distribution 2010 Budget Preparation Packets to depts
- July 23 County Board monthly meeting

August 2009						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

- Aug 10 Finance Committee regular meeting
- Aug 14 County Equalized Value Report
- Aug 20 County Board monthly meeting

September 2009						
S	M	T	W	T	F	S
		1	2	3	4	5
6	H	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

- Sept 7 Labor Day Holiday
- Sept 10 BUDGETS AND ALL SUPPORTING DOCUMENTS DUE TO FINANCE DEPARTMENT**
- Sept 18 Finance Committee regular meeting
- Sept 13-15 WCA Convention in La Crosse
- Sept 16-18 Finance director vacation
- Sept 24 County Board monthly meeting
- Sept 28 BUDGET HEARINGS**
- Sept 29 BUDGET HEARINGS**
- Sept 30 BUDGET HEARINGS**
- Oct 1 BUDGET HEARINGS**

October 2009						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

- Oct 9 Notice of Public Hearing due to media
- Oct 12 Finance Committee regular meeting
- Oct 15 Notice of Public Hearing published in media
- Oct 22 County Board monthly meeting
- Oct 29 County Board Budget Public Hearing and Adoption of 2010 Budget**

November 2009						
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					

COUNTY OF OCONTO FINANCE DEPARTMENT
YEAR 2010 BUDGET REVIEW TIMETABLE

DATE SEPT 28, 2009 (Monday)

09:00 Call to order
09:00-09:15 Budget Process Overview
09:15-10:25 County Libraries
10:25-10:35 Historical Society
10:35-10:45 Senior Citizens Center
10:45-11:00 City-County Airport
11:00-11:45 Courthouse Property/Maintenance

1:00- 3:00 Land and Water Resources:
Administrative Support
Forestry, Parks & Recreation
Zoning/Solid Waste/Recycling/MAR-OCO
Land Conservation
Land Information (Surveyor, Tax Lister, Land Records)

DATE SEPT 29, 2009 (Tuesday)

09:00 Call to order
09:00-09:15 Commission on Aging
09:15-09:30 Youth Fair
09:30-09:45 Extension/Education
09:45-10:00 Medical Examiner
10:00-10:15 Emergency Government/Risk Management
10:15-10:30 Child Support
10:30-10:45 Corporation Counsel
10:45-11:00 District Attorney/Victim Witness
11:00-11:45 Courts (Clerk of Courts/ Circuit Court/ Law Library/
Register in Probate/Family Court/Mediation

1:00-3:00 Sheriff

DATE SEPT 30, 2009 (Wednesday)

9:00-11:00 Highway
11:00-11:45 Oconto County Economic Development Corp.

1:00- 3:00 Health & Human Services

DATE OCT 1, 2009 (Thursday)

09:00 Call to order
09:00-09:15 Veterans Service Officer
09:15-09:30 Register of Deeds
09:30-09:45 County Treasurer
09:45-10:00 County Clerk/Elections/County Board
10:00-10:15 Technology Services
10:15-10:30 Administrative-Coordinator/Insurance/Negotiations
10:30-10:45 Finance/Debt Service
10:45-11:00 Contingency Account/General Fund/County Sales Tax Fund
11:00-12:00 Review all departmental/agency requested amounts and forward Finance Committee Recommended budget for public hearing on October 29, 2009.

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

NOTICE OF PUBLIC HEARING – PROPOSED 2010 BUDGET
COUNTY OF OCONTO, WISCONSIN
October 29, 2009 9:00 am

Notice is hereby given that a **PUBLIC HEARING** on the PROPOSED 2010 BUDGET for the COUNTY OF OCONTO, WISCONSIN, as recommended by the **Oconto County Finance and Insurance Committee**, will be held Thursday October 29, 2009 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 2010 BUDGET is on file and available for review at the Finance Department in the Courthouse. In accordance with SS.65.90 Wi Stats., the following is a summary of the proposed 2010 budget:

<u>EXPENDITURES:</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>AMOUNT</u>	<u>PERCENT</u>
	<u>2009</u>	<u>2010</u>	<u>CHANGE</u>	<u>CHANGE</u>
General Government	\$5,219,524	\$5,156,791	(\$62,733)	-1.2%
Public Safety	6,390,538	6,315,668	(74,870)	-1.2%
Public Works (Incl. Highway)	10,158,491	11,326,509	1,168,018	11.5%
Health and Human Services	16,599,355	17,042,513	443,158	2.7%
Culture, Recreation and Education	1,026,899	1,277,822	250,923	24.4%
Conservation and Development	1,469,926	1,394,295	(75,631)	-5.1%
Debt Service	1,232,763	461,000	(771,763)	-62.6%
Capital Projects	<u>545,850</u>	<u>424,000</u>	<u>(121,850)</u>	-22.3%
TOTAL EXPENDITURES	<u>\$42,643,346</u>	<u>\$43,398,598</u>	<u>\$755,252</u>	1.8%
 <u>REVENUES:</u>				
Taxes (Other than Property)	\$461,620	\$420,170	(\$41,450)	-9.0%
Intergovernmental Grants/Aids	13,420,154	15,421,505	2,001,351	14.9%
Licenses and Permits	299,800	212,500	(87,300)	-29.1%
Fines, Forfeitures and Penalties	242,000	242,000	-	0.0%
Public Charges for Services	2,654,098	2,788,040	133,942	5.0%
Intergovernmental Charges	3,327,809	3,446,157	118,348	3.6%
Other (incl. Interest on Investments)	933,517	676,032	(257,485)	-27.6%
TOTAL REVENUES	<u>\$21,338,998</u>	<u>\$23,206,404</u>	<u>\$1,867,406</u>	8.8%
 <u>Operating fund balances applied to reduce tax levy:</u>				
Highway fund balance applied to equipment and operations	\$950,249	\$764,990	(\$185,259)	
Recycling fund balance applied to equipment and operations	382,003	251,089	(130,914)	
Human Services fund balance applied	100,521	75,000	(25,521)	
Other funds balances applied/transferred for operations	3,400	400,000	396,600	
County sales tax funds applied to debt service & capital purchases	1,778,613	885,000	(893,613)	
General fund applied due to employee furlough program savings	0	125,000	125,000	
General fund applied to reduce property tax levy	<u>917,105</u>	<u>200,000</u>	<u>(717,105)</u>	
Total Funds Applied	<u>4,131,891</u>	<u>2,701,079</u>	<u>(1,430,812)</u>	-34.6%
TOTAL REVENUES & FUNDS APPLIED	<u>\$25,470,889</u>	<u>\$25,907,483</u>	<u>\$436,594</u>	1.7%
 COST OF COUNTY OPERATIONS LEVIED ON PROPERTY TAX				
	<u>\$17,172,457</u>	<u>\$17,491,115</u>	<u>\$318,658</u>	1.9%
Percent of county tax levy to total budgeted expenditures	40.27%	40.30%		
 County equalized value (less TID Increment) \$ 3,651,788,135 \$ 3,611,301,935 -1.1%				
COUNTY TAX (MILL RATE) PER \$1,000 OF ASSESSED				
PROPERTY VALUE FOR COUNTY OPERATIONS	\$4.70	\$4.84	\$0.14	3.0%

PLEASE NOTE THE FOLLOWING IN THE PROPOSED 2010 BUDGET:

\$700,000 is budgeted for highway major equipment purchases and is funded by highway retained earnings.

A contingency amount of \$250,000 is budgeted.

County sales tax funds are applied as \$461,000 for debt service payments and \$424,000 for capital purchases.

Interest on investments is estimated to decrease again in 2010 by approximately \$200,000.

A new county library plan in 2010 adds \$97,171 to the tax levy.

A full time position in Forestry which was eliminated in 2009 is added back in 2010, while a full time position in Zoning is eliminated, along with the several part time deputy zoning administrators.

The process server part time position in the Sheriff dept is being eliminated.

A full time position in the County Clerk department is being replaced with a part time position.

A part time confidential secretary is created in the Administrative Coordinator dept.

Two common labor positions in the Highway dept have been eliminated due to attrition.

A limited term position (until 09/30/2010) is created in the Child Support dept with Federal ARRA funding.

An employee furlough program is instituted in 2010 to save approximately \$125,000.

A transfer of \$400,000 is made from the Human Services fund to the general fund to reduce the tax levy.

The property tax levy is further reduced by \$200,000 with the application of available general fund balance.

OCONTO COUNTY
FINANCE COMMITTEE

Leland Rymer, Chair

Don Glynn

Thomas Gryboski

Lois Trever

Edward Young

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

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

DISTRICT	2009 VALUE	% OF TOTAL	2008 VALUE	% OF TOTAL	VALUATION CHANGE 2008-2009	ESTIMATED POPULATION 2009	% OF TOTAL POPULATION
Abrams	162,799,000	4.51%	166,443,100	4.56%	-2.19%	1,960	4.97%
Bagley	44,106,200	1.22%	43,014,100	1.18%	2.54%	351	0.89%
Brazeau	258,039,900	7.15%	257,699,100	7.06%	0.13%	1,519	3.85%
Breed	80,246,600	2.22%	80,382,700	2.20%	-0.17%	794	2.01%
Chase	189,972,700	5.26%	192,013,400	5.26%	-1.06%	2,846	7.21%
Doty	104,218,200	2.89%	108,062,900	2.96%	-3.56%	287	0.73%
Gillett	68,733,300	1.90%	70,252,000	1.92%	-2.16%	1,113	2.82%
How	42,254,000	1.17%	40,773,500	1.12%	3.63%	584	1.48%
Lakewood	241,735,800	6.69%	249,166,700	6.82%	-2.98%	989	2.51%
Lena	48,502,300	1.34%	48,196,000	1.32%	0.64%	771	1.95%
Little River	82,770,100	2.29%	83,295,600	2.28%	-0.63%	1,128	2.86%
Little Suamico	377,709,000	10.46%	387,181,000	10.60%	-2.45%	4,876	12.36%
Maple Valley	56,574,200	1.57%	56,622,100	1.55%	-0.08%	733	1.86%
Morgan	75,370,900	2.09%	76,908,200	2.11%	-2.00%	1,023	2.59%
Mountain	161,371,000	4.47%	157,260,000	4.31%	2.61%	912	2.31%
Oconto	100,600,400	2.79%	100,313,500	2.75%	0.29%	1,449	3.67%
Oconto Falls	97,363,300	2.70%	95,729,600	2.62%	1.71%	1,251	3.17%
Pensaukee	123,813,400	3.43%	127,129,300	3.48%	-2.61%	1,409	3.57%
Riverview	251,333,400	6.96%	252,900,400	6.93%	-0.62%	921	2.33%
Spruce	107,903,500	2.99%	110,239,900	3.02%	-2.12%	965	2.45%
Stiles	124,211,400	3.44%	125,299,300	3.43%	-0.87%	1,596	4.05%
Townsend	296,422,600	8.21%	306,475,200	8.39%	-3.28%	1,107	2.81%
Underhill	88,408,100	2.45%	84,610,900	2.32%	4.49%	901	2.28%
Total Towns	3,184,459,300	88.18%	3,219,968,500	88.18%	-1.10%	29,485	74.73%
Lena	30,920,200	0.86%	31,536,900	0.86%	-1.96%	505	1.28%
Pulaski	822,600	0.02%	838,500	0.02%	-1.90%	0	0.00%
Suring	21,904,235	0.61%	22,664,635	0.62%	-3.36%	559	1.42%
Total Villages	53,647,035	1.49%	55,040,035	1.51%	-2.53%	1,064	2.70%
Gillett	53,424,500	1.48%	53,083,500	1.45%	0.64%	1,225	3.10%
Oconto	197,330,000	5.46%	199,121,500	5.45%	-0.90%	4,757	12.06%
Oconto Falls	122,441,100	3.39%	124,574,600	3.41%	-1.71%	2,924	7.41%
Total Cities	373,195,600	10.33%	376,779,600	10.32%	-0.95%	8,906	22.57%
County Total	\$3,611,301,935	100.00%	\$3,651,788,135	100.00%	-1.11%	39,455	100.00%

2008 Population 39,261 0.5%

TID VALUES	2009 Total Increment	2008 Total Increment	Base Value	Current Value (base plus increment)
V. SURING #1	\$1,128,765	\$1,401,765	\$1,449,235	\$2,578,000
C. GILLETT #1 1986	585,900	650,100	780,300	\$1,366,200
C. GILLETT #2 1993	1,212,500	993,900	47,700	\$1,260,200
C. GILLETT #3	4,467,000	4,828,700	7,370,500	\$11,837,500
C. OCONTO #2 1998	10,973,200	11,017,200	4,100,500	\$15,073,700
C. OCONTO #3 2007	249,500	183,400	13,416,200	\$13,665,700
C. OFALLS #2 1992	26,749,500	27,068,300	4,395,700	\$31,145,200
	45,366,365	46,143,365	31,560,135	76,926,500

Total Equalized Value Including TIDs:
 -1.12% \$3,656,668,300 \$3,697,931,500

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

Oconto County Finance Dept.

NET NEW CONSTRUCTION 2008-2009

August 14, 2009

COMUN CODE	NAME OF MUNICIPALITY	2008 TOTAL EQUALIZED VALUE	AMOUNT OF NET NEW CONSTRUCTION	PERCENT CHANGE
42002	TOWN OF ABRAMS	\$166,443,100	\$1,750,000	1.051
42006	TOWN OF BAGLEY	\$43,014,100	\$481,200	1.119
42008	TOWN OF BRAZEAU	\$257,699,100	\$2,777,800	1.078
42010	TOWN OF BREED	\$80,382,700	\$1,223,100	1.522
42012	TOWN OF CHASE	\$192,013,400	\$3,321,600	1.730
42014	TOWN OF DOTY	\$108,062,900	\$1,100,000	1.018
42016	TOWN OF GILLETT	\$70,252,000	\$711,900	1.013
42018	TOWN OF HOW	\$40,773,500	\$381,700	0.936
42019	TOWN OF LAKEWOOD	\$249,166,700	\$2,632,400	1.056
42020	TOWN OF LENA	\$48,196,000	\$1,002,400	2.080
42022	TOWN OF LITTLE RIVER	\$83,295,600	\$676,500	0.812
42024	TOWN OF LITTLE SUAMICO	\$387,181,000	\$7,289,000	1.883
42026	TOWN OF MAPLE VALLEY	\$56,622,100	\$495,600	0.875
42028	TOWN OF MORGAN	\$76,908,200	\$909,700	1.183
42029	TOWN OF MOUNTAIN	\$157,260,000	\$1,180,700	0.751
42030	TOWN OF OCONTO	\$100,313,500	\$1,192,100	1.188
42032	TOWN OF OCONTO FALLS	\$95,729,600	\$1,453,700	1.519
42034	TOWN OF PENSAUKEE	\$127,129,300	\$1,960,500	1.542
42036	TOWN OF RIVERVIEW	\$252,900,400	\$2,368,900	0.937
42038	TOWN OF SPRUCE	\$110,239,900	\$773,400	0.702
42040	TOWN OF STILES	\$125,299,300	\$2,103,300	1.679
42042	TOWN OF TOWNSEND	\$306,475,200	\$3,277,900	1.070
42044	TOWN OF UNDERHILL	\$84,610,900	\$1,266,500	1.497
42146	VILLAGE OF LENA	\$31,536,900	\$513,900	1.630
42171	VILLAGE OF PULASKI*	\$838,500	\$0	0.000
42181	VILLAGE OF SURING	\$24,066,400	-\$7,700	-0.032
42231	CITY OF GILLETT	\$59,556,200	\$458,200	0.769
42265	CITY OF OCONTO	\$210,322,100	\$1,778,000	0.845
42266	CITY OF OCONTO FALLS	\$151,642,900	\$1,421,600	0.937
42999	COUNTY OF OCONTO	\$3,697,931,500	\$44,493,900	1.203

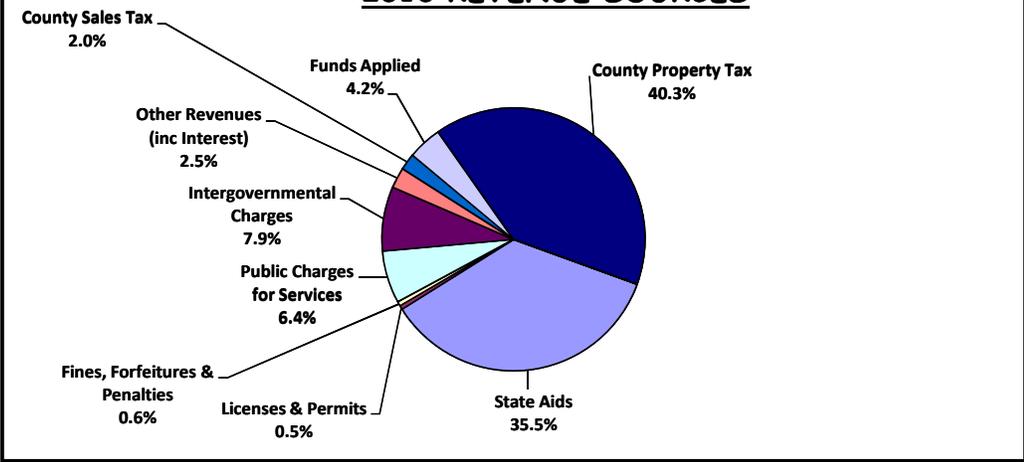
* Split districts are summed at the end of the report

OCONTO COUNTY WISCONSIN							
2010 BUDGET SUMMARY BY CATAGORIES							
(WITH 2009 COMPARISON)							
				COST PER \$1,000			
				OF EQUALIZED VALUE			
	ADOPTED	ADOPTED	% OF	\$ INCREASE			
	2009	2010	TOTAL	(DECREASE)	2009	2010	
6 BUDGET EXPENDITURES:							
7 General Government	\$5,219,524	\$5,154,291	12%	(\$65,233)	\$1.43	\$1.43	
8 Public Safety	6,390,538	6,315,668	15%	(74,870)	\$1.75	\$1.75	
9 Public Works (Incl. Highway)	10,158,491	11,326,509	24%	1,168,018	\$2.78	\$3.14	
10 Health and Human Services	16,599,355	17,042,513	39%	443,158	\$4.55	\$4.72	
11 Culture, Recreation and Education	1,026,899	1,277,822	2%	250,923	\$0.28	\$0.35	
12 Conservation and Development	1,469,926	1,396,795	3%	(73,131)	\$0.40	\$0.39	
13 Debt Service	1,232,763	461,000	3%	(771,763)	\$0.34	\$0.13	
14 Capital Projects	545,850	424,000	1%	(121,850)	\$0.15	\$0.12	
15 TOTAL BUDGETED EXPENDITURES	\$42,643,346	\$43,398,598	100%	\$755,252	\$11.68	\$12.02	
17 ANTICIPATED REVENUES:							
18 Taxes (Other than Property):	\$461,620	\$420,170	1%	(\$41,450)	(\$0.13)	(\$0.12)	
19 Intergovernmental Grants/Aids	13,420,154	15,421,505	31%	2,001,351	(\$3.67)	(\$4.27)	
20 Licenses and Permits	299,800	212,500	1%	(87,300)	(\$0.08)	(\$0.06)	
21 Fines, Forfeitures and Penalties	242,000	242,000	1%	0	(\$0.07)	(\$0.07)	
22 Public Charges for Services	2,654,098	2,788,040	6%	133,942	(\$0.73)	(\$0.77)	
23 Intergovernmental Charges	3,327,809	3,446,157	8%	118,348	(\$0.91)	(\$0.95)	
24 Other (inc. Interest on Investments)	933,517	676,032	2%	(257,485)	(\$0.26)	(\$0.19)	
25 TOTAL ANTICIPATED REVENUES	21,338,998	23,206,404	50%	1,867,406	(\$5.84)	(\$6.43)	
26 (Subtotal of Expenditures less Revenues)	\$21,304,348	\$20,192,194		(\$1,112,154)	\$5.83	\$5.59	
27 PRIOR YEARS FUND BALANCES APPLIED:							
28 HIGHWAY FUNDS APPLIED INCLUDING EQUIPMENT	950,249	764,990	2%	(185,259)	(\$0.26)	(\$0.21)	
29 RECYCLING FUND	382,003	251,089	1%	(130,914)	(\$0.10)	(\$0.07)	
30 HUMAN SERVICES FUND	100,521	75,000	0%	(25,521)	(\$0.03)	(\$0.02)	
31 OTHER (HUMAN SERVICES FUND BALANCE TRANSFER)	3,400	400,000	0%	396,600	(\$0.00)	(\$0.11)	
32 COUNTY SALES TAX FOR CAPITAL PROJECTS	545,850	424,000	1%	(121,850)	(\$0.15)	(\$0.12)	
33 COUNTY SALES TAX FOR DEBT SERVICE	1,232,763	461,000	3%	(771,763)	(\$0.34)	(\$0.13)	
34 GENERAL FUND APPLIED	917,105	200,000	2%	(717,105)	(\$0.25)	(\$0.06)	
35 EMPLOYEE FURLOUGH		125,000	0%	125,000	\$0.00	(\$0.03)	
36 TOTAL OF AMOUNTS APPLIED TO REDUCE COUNTY LEVY	4,131,891	2,701,079	10%	(1,430,812)	(\$1.13)	(\$0.75)	
38 NET AMOUNT OF COUNTY OPERATIONS TO BE LEVIED	\$17,172,457	\$17,491,115		\$318,658	\$4.702	\$4.843	
39							
40 PERCENT OF COUNTY TAX LEVY TO							
41 TOTAL BUDGETED EXPENDITURES	40.27%	40.30%					
42							
43 COUNTY EQUALIZED VALUE (less TID Increment)	3,651,788,135	3,611,301,935		-1.11%			
44							
45 COUNTY TAX (MILL RATE) PER \$1,000 OF ASSESSED							
46 PROPERTY VALUE FOR OCONTO COUNTY OPERATIONS	\$4.702	\$4.843	\$0.14	3.00%			
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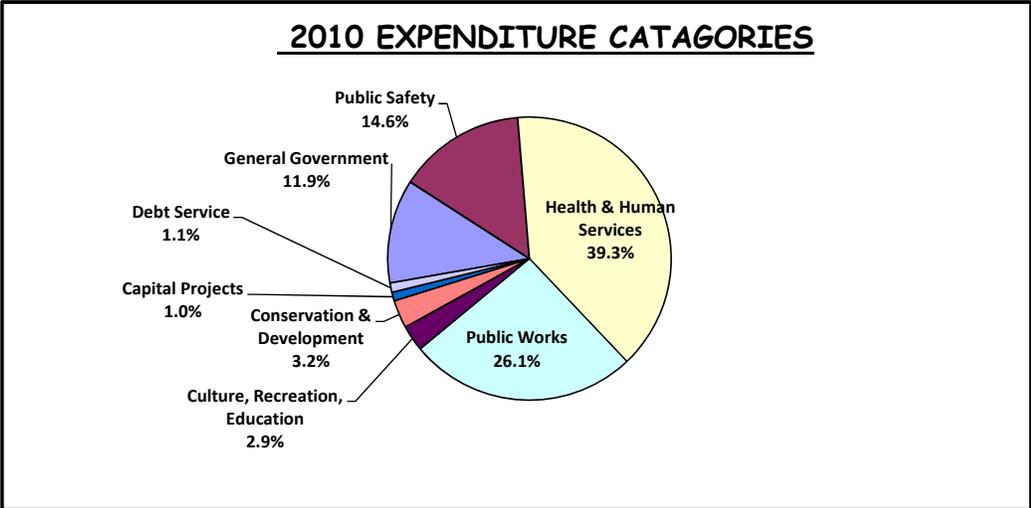
1	OCONTO COUNTY LEVY LIMIT WORKSHEET				2006	2007	2008	2009	2010	2011
2					102.555%	102.871%	102.00%	102.00%	103.00%	103.00%
3	Determination of Allowable Levy for Counties:									
4	1	Prior year county levy (line 27 of County Apportionment Sheet)			\$ 15,605,255	\$ 16,003,969	\$ 16,468,084	\$ 16,797,446	\$ 16,835,406	\$ 17,938,921
5	2	Exclude County Developmentally Disabled Education Levy*			\$ -	\$ -				
6										
7	3	Prior year county levy (line 1 - l2 and - line 3)			\$ 15,605,255	\$ 16,003,969	\$ 16,468,084	\$ 16,505,300	16,835,406	\$ 17,938,921
8	4	2%Growth applied to levy (3% IN 2010)			1.02 1.03 \$ 15,917,360	\$ 16,324,048	\$ 16,797,446	\$ 16,835,406	\$ 17,340,468	\$ 18,477,089
9	5	Net new construction applied to levy			1.018 \$ 16,003,969	\$ 16,463,443	\$ 16,764,510	\$ 16,805,862	17,037,936	18,154,726
10	6	Select the larger of line 5 or line 6.			\$ 16,003,969	\$ 16,463,443	\$ 16,797,446	\$ 16,835,406	17,340,468	18,477,089
11										
12	Adjustments to levy Limit, if Needed									
13	7	Unused 2007 payable 2008 levy capacity							598,453	
14	8	Adjustments to levy for transfer of services								
15		TO other governmental units. 66.0602(3)(a). (subtract)								
16	9	Adjustments to levy for transfer of services FROM other								
17		governmental units. 66.0602(3)(b). (add)								
18	10	Adjustments to levy for consolidation of services .								
19		66.0602(3)(g) (add)								
20	11	Increase in debt service								
21		for debt authorized prior to July 1,2005. 66.0602(3)(d)1 (add)								
22	12	Debt service for debt authorized after July 1, 2005. 66.0602(3)(d)2 (add)								
23	13	Increase in levy approved by a referendum. 66.0602(4) (add)								
24	14	Allowable levy. (Line 7 adjusted by lines 8 through 13)			\$ 16,003,969	\$ 16,463,443	\$ 16,797,446	\$ 16,835,406	\$ 17,938,921	\$ 18,477,089
25										
26				Allowable Levy Increase	\$ 398,714	\$ 459,474	\$ 329,362	\$ 330,106	\$ 1,103,515	\$ 538,168
27					2005 to 2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011
28										
29										
30	*	Beginning for 2009 levy, also excludes bridge and culvert aid s.82.028(2) and								
31		library levy for s.43.12 payments and less county-wide EMS levy.								
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1			STATE			SPECIAL	SPECIAL			ALL OTHER	COUNTY SALES			STATE	COUNTY	2009	
2			FORESTRY TAX			CHARGES	CHARGES	BRIDGE AID	LIBRARY TAX	COUNTY TAX	TAX CREDIT	Subtotal	TOTAL COUNTY	SPECIAL CHG	CHG BACKS	GRAND TOTAL	
3			(Line 2)		2009	(Line 5)	(Line 6)	(Line 12)	(Line 11)	(Line 18)	(Line 19)	(Line 20)	(Line 27)	(Line 30)	(Line 37)	(Line 45)	% of county
4	DISTRICT	WITH TID	\$620,558.55		WITHOUT TID	\$1,357.50	\$0.00	\$222,222	\$369,422	\$17,783,113.50	(\$885,000)	\$17,489,757.50	\$17,491,115.00	\$0.00	\$509.44	\$18,112,182.99	levy
5																	
6	Abrams	162,799,000	27,627.98		162,799,000	61.20	0.00	11,360.65	18,978.76	801,670.19	(39,896.17)	792,113.43	792,174.63	0.00		819,802.61	4.53%
7	Bagley	44,106,200	7,485.09		44,106,200	16.58	0.00	3,077.88	0.00	217,191.91	(10,808.84)	209,460.95	209,477.53	0.00		216,962.62	1.20%
8	Brazeau	258,039,900	43,790.95		258,039,900	97.00	0.00	18,006.87	30,081.74	1,270,664.41	(63,236.28)	1,255,516.74	1,255,613.74	0.00		1,299,404.69	7.18%
9	Breed	80,246,600	13,618.33		80,246,600	30.16	0.00	5,599.87	0.00	395,157.87	(19,665.55)	381,092.19	381,122.35	0.00		394,740.68	2.18%
10	Chase	189,972,700	32,239.53		189,972,700	71.41	0.00	13,256.92	22,146.61	935,481.48	(46,555.46)	924,329.55	924,400.96	0.00		956,640.49	5.28%
11	Doty	104,218,200	17,686.46		104,218,200	39.18	0.00	7,272.69	12,149.53	513,201.09	(25,540.13)	507,083.18	507,122.36	0.00		524,808.82	2.90%
12	Gillett	68,733,300	11,664.46		68,733,300	25.84	0.00	4,796.43	8,012.78	338,463.00	(16,844.06)	334,428.15	334,453.99	0.00		346,118.45	1.91%
13	How	42,254,000	7,170.76		42,254,000	15.88	0.00	2,948.62	0.00	208,071.13	(10,354.93)	200,664.82	200,680.70	0.00		207,851.46	1.15%
14	Lakewood	241,735,800	41,024.04		241,735,800	90.87	0.00	16,869.12	28,181.04	1,190,378.22	(59,240.74)	1,176,187.64	1,176,278.51	0.00		1,217,302.55	6.73%
15	Lena	48,502,300	8,231.13		48,502,300	18.23	0.00	3,384.65	5,654.29	238,839.60	(11,886.17)	235,992.37	236,010.60	0.00		244,241.73	1.35%
16	Little River	82,770,100	14,046.59		82,770,100	31.11	0.00	5,775.97	9,649.16	407,584.33	(20,283.97)	402,725.49	402,756.60	0.00	509.44	417,312.63	2.30%
17	Little Suamico	377,709,000	64,099.66		377,709,000	141.98	0.00	26,357.77	44,032.50	1,859,950.27	(92,562.87)	1,837,777.67	1,837,919.65	0.00		1,902,019.31	10.51%
18	Maple Valley	56,574,200	9,600.98		56,574,200	21.27	0.00	3,947.93	0.00	278,588.01	(13,864.30)	268,671.64	268,692.91	0.00		278,293.89	1.54%
19	Morgan	75,370,900	12,790.90		75,370,900	28.33	0.00	5,259.63	8,786.58	371,148.49	(18,470.69)	366,724.01	366,752.34	0.00		379,543.24	2.10%
20	Mountain	161,371,000	27,385.64		161,371,000	60.66	0.00	11,261.00	18,812.28	794,638.29	(39,546.22)	785,165.35	785,226.01	0.00		812,611.65	4.49%
21	Oconto	100,600,400	17,072.50		100,600,400	37.82	0.00	7,020.23	11,727.78	495,385.98	(24,653.53)	489,480.46	489,518.28	0.00		506,590.78	2.80%
22	Oconto Falls	97,363,300	16,523.14		97,363,300	36.60	0.00	6,794.33	11,350.40	479,445.54	(23,860.24)	473,730.03	473,766.63	0.00		490,289.77	2.71%
23	Pensaukee	123,813,400	21,011.89		123,813,400	46.54	0.00	8,640.10	14,433.90	609,693.62	(30,342.20)	602,425.42	602,471.96	0.00		623,483.85	3.44%
24	Riverview	251,333,400	42,652.81		251,333,400	94.48	0.00	17,538.87	29,299.91	1,237,639.63	(61,592.76)	1,222,885.65	1,222,980.13	0.00		1,265,632.94	6.99%
25	Spruce	107,903,500	18,311.88		107,903,500	40.56	0.00	7,529.86	12,579.16	531,348.59	(26,443.26)	525,014.35	525,054.91	0.00		543,366.79	3.00%
26	Stiles	124,211,400	21,079.43		124,211,400	46.69	0.00	8,667.88	14,480.30	611,653.49	(30,439.74)	604,361.93	604,408.62	0.00		625,488.05	3.46%
27	Townsend	296,422,600	50,304.73		296,422,600	111.43	0.00	20,685.34	34,556.31	1,459,672.12	(72,642.50)	1,442,271.27	1,442,382.70	0.00		1,492,687.43	8.25%
28	Underhill	88,408,100	15,003.39		88,408,100	33.23	0.00	6,169.39	10,306.43	435,347.50	(21,665.64)	430,157.68	430,190.91	0.00		445,194.30	2.46%
29																	
30	Total Towns	3,184,459,300	540,422.27		3,184,459,300	1,197.05	0.00	222,222.00	345,219.46	15,681,214.76	(780,396.25)	15,468,259.97	15,469,457.02	0.00	509.44	16,010,388.73	88.44%
31																	
32	Lena	30,920,200	5,247.34		30,920,200	11.62	0.00		3,604.61	152,260.16	(7,577.43)	148,287.34	148,298.96	0.00		153,546.30	0.85%
33	Pulaski	822,600	139.60		822,600	0.31	0.00		95.90	4,050.72	(201.59)	3,945.03	3,945.34	0.00		4,084.94	0.02%
34	Suring	23,033,000	3,908.84		21,904,235	8.23	0.00		0.00	107,862.90	(5,367.94)	102,494.96	102,503.19	0.00		106,412.03	0.59%
35																	
36	Total Villages	54,775,800	9,295.78		53,647,035	20.16	0.00	0.00	3,700.51	264,173.78	(13,146.96)	254,727.33	254,747.49	0.00	0.00	264,043.27	1.46%
37																	
38	Gillett	59,689,900	10,129.74		53,424,500	20.08	0.00		6,228.11	263,077.96	(13,092.42)	256,213.65	256,233.73	0.00		266,363.47	1.46%
39	Oconto	208,552,700	35,392.67		197,330,000	74.18	0.00		0.00	971,710.99	(48,358.47)	923,352.52	923,426.70	0.00		958,819.37	5.28%
40	Oconto Falls	149,190,600	25,318.55		122,441,100	46.03	0.00		14,273.92	602,936.01	(30,005.90)	587,204.03	587,250.06	0.00		612,568.61	3.36%
41																	
42	Total Cities	417,433,200	70,840.96		373,195,600	140.29	0.00	0.00	20,502.03	1,837,724.96	(91,456.79)	1,766,770.20	1,766,910.49	0.00	0.00	1,837,751.45	10.10%
43																	
44	County Total	\$ 3,656,668,300	\$ 620,559.01		\$ 3,611,301,935	\$ 1,357.50	\$ -	\$ 222,222.00	\$ 369,422.00	\$ 17,783,113.50	\$(885,000.00)	\$ 17,489,757.50	\$ 17,491,115.00	\$ -	\$ 509.44	\$ 18,112,183.45	100%
45																	
46	30-Oct-09																
47																	

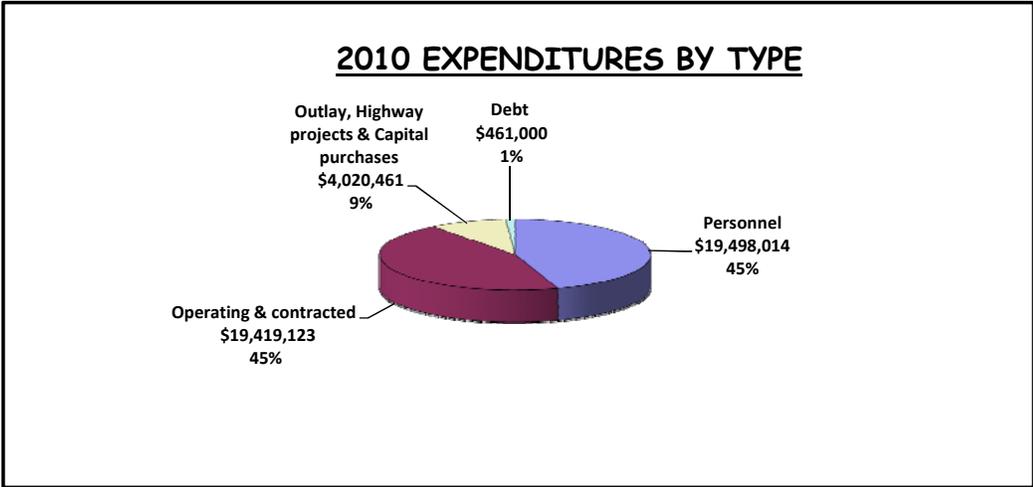
2010 REVENUE SOURCES



2010 EXPENDITURE CATEGORIES

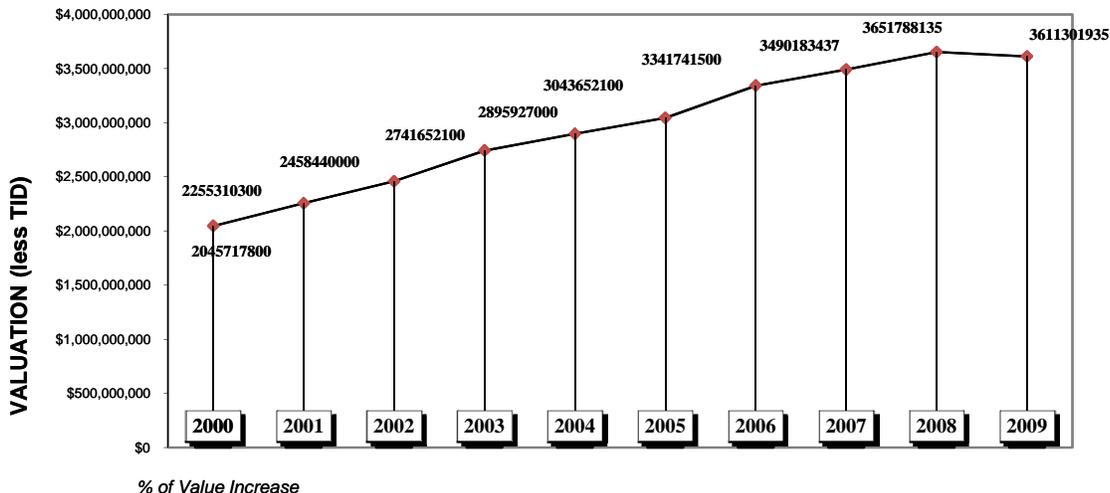


2010 EXPENDITURES BY TYPE

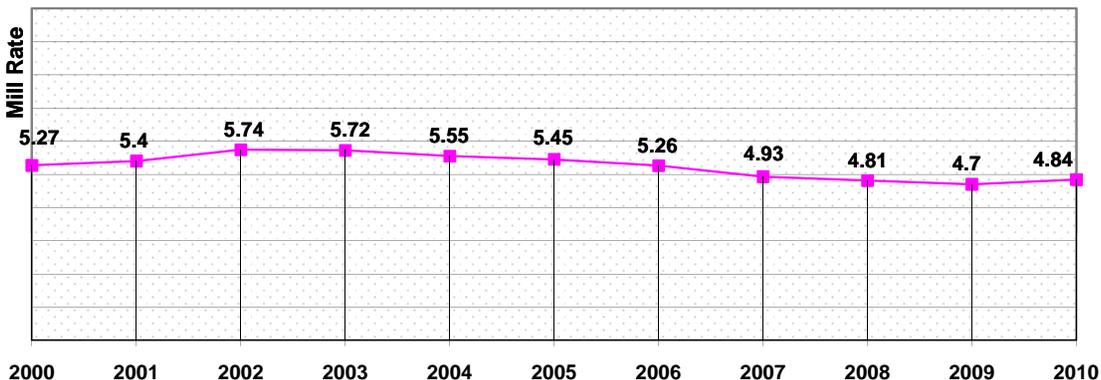


COUNTY EQUALIZED VALUATION

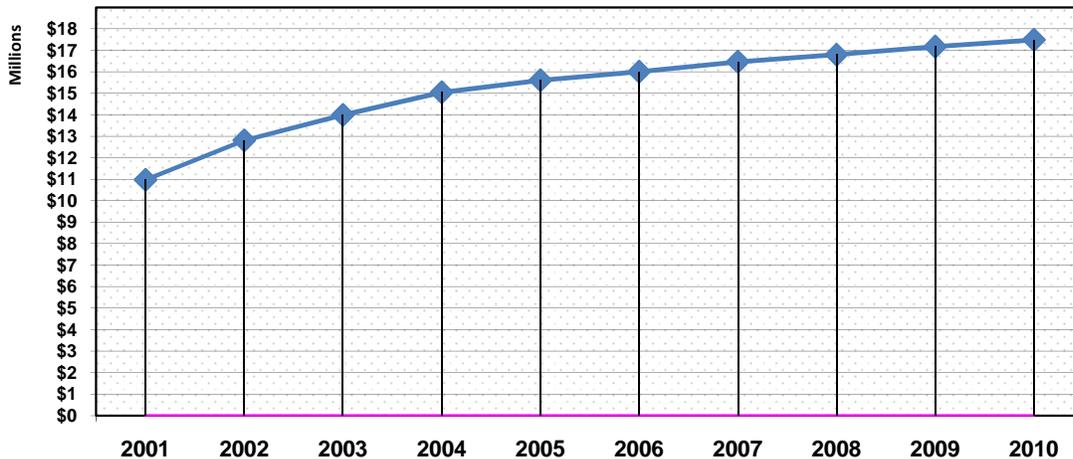
2000-2009



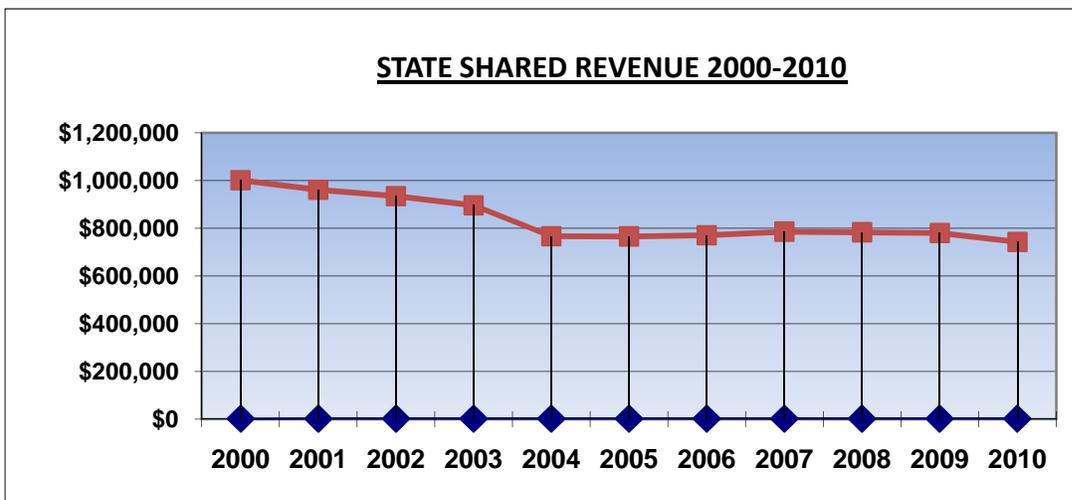
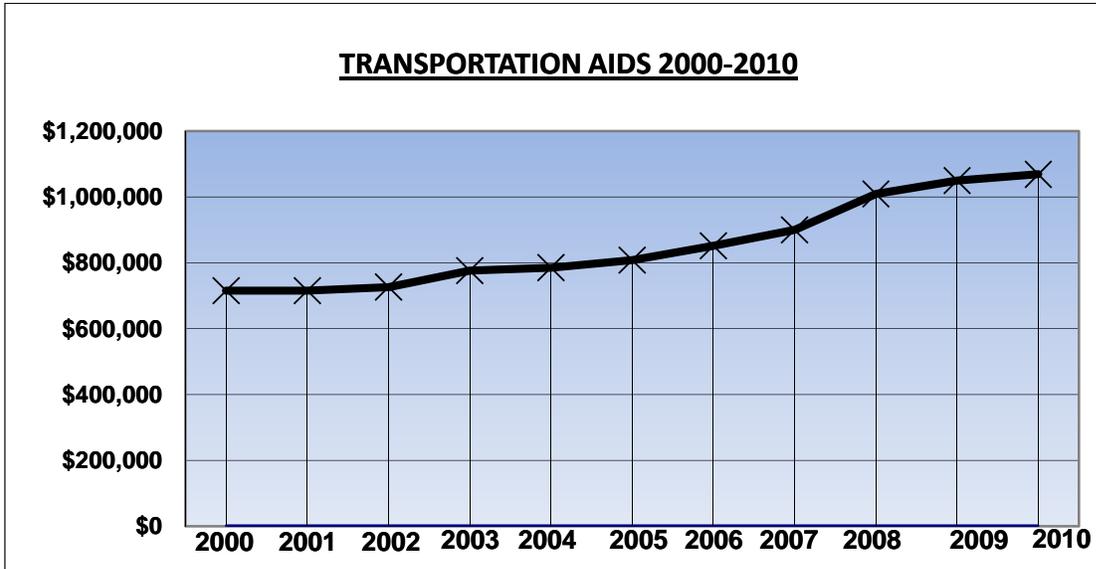
MILL RATE HISTORY 2000- 2010



COUNTY TAX LEVY HISTORY 2001-2010



WiDOT HIGHWAY TRANSPORTATION AIDS &
WiDOR STATE SHARED REVENUE
Paid to Oconto County 2000-2010



COUNTY OF OCONTO

2010 BUDGET

SECTION B

BUDGET SUMMARY

BUDGET REVIEWS SUMMARY

BUDGET SUMMARY DESCRIPTION

BUDGET SUMMARY (BY FUNCTION/ACTIVITY)

**COUNTY OF OCONTO
FINANCE DEPARTMENT**

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

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

DATE: October 14, 2009
TO: BOARD OF SUPERVISORS
FROM: TERRY L HINDS, FINANCE DIRECTOR
RE: 2010 BUDGET PUBLIC HEARING

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

The 2010 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 2010 Proposed Expenditures (column F), 2010 Anticipated Revenues (column H), Funds Applied (column J) and the 2010 Proposed Budget (column L) total figures by Classification. For example: **“Total Legislative, which includes the county board, proposed expenditures of \$216,799 with no anticipated revenues, for a proposed budget levy of \$216,799”**.

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 2010 Budget Summary are referenced by page (in column B) to the separate 2010 Detailed Line Item Budget document.

Please note the Column N indicates the amount of change from 2009 to 2010.

At the conclusion of the Public Hearing, the Oconto County Board of Supervisors will convene to act on the proposed 2010 Oconto County Budget.

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

2010 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		DETAIL		ADOPTED		2010		2010				ADOPTED		
2		PAGE	ACCOUNT	2009		PROPOSED		ANTICIPATED		FUNDS		2010		Change from
3		Sec D	TITLE	BUDGET		EXPENDITURES		(REVENUES)		APPLIED		BUDGET		2009 to 2010
4														
5	1	GENERAL GOVERNMENT *****												
6		LEGISLATIVE:												
7		3	County Board	222,185		216,799						216,799		(5,386)
8														
9	1A	TOTAL LEGISLATIVE		\$ 222,185	#	\$ 216,799	#	\$ -	#	\$ -	#	\$ 216,799	#	\$ (5,386)
10		JUDICIAL:												
11		Courts:												
12		5	Clerk of Courts	509,424		517,807						517,807		8,383
13		6	Circuit Court Branch I&II	158,477		165,063						165,063		6,586
14		4	(State Aid-Courts)	(146,977)				(144,690)				(144,690)		2,287
15		4	(State Aid-GAL/Public Defenders)	(34,929)				(32,110)				(32,110)		2,819
16		4	(County Ordinance Forfeitures)	(120,000)				(120,000)				(120,000)		0
17		4	(County Share of State Fines)	(120,000)				(120,000)				(120,000)		0
18		4	(Court Fees and Costs)	(202,400)				(206,000)				(206,000)		(3,600)
19		4	(Charges to Departments-Child Support Agency)	(24,856)				(28,298)				(28,298)		(3,442)
20		7	Register in Probate	169,807		158,284						158,284		(11,523)
21		4	(Register in Probate Fees)	(14,000)				(14,000)				(14,000)		0
22		8	Family Court Commissioner	139,775		144,107		(700)				143,407		3,632
23		5	Law Library	4,500		4,500						4,500		0
24		9	Family Mediation	17,102		36,200		(20,000)				16,200		(902)
25														
26			Net Courts	335,923	#	1,025,961	#	(685,798)	#	0	#	340,163	#	4,240
27														
28		12	Medical Examiner	91,663	#	91,663	#	0	#		#	91,663	#	0
29														
30	1B	TOTAL JUDICIAL		\$ 427,586		\$ 1,117,624		\$ (685,798)		\$ -		\$ 431,826		\$ 4,240
31		LEGAL:												
32		LEGAL:												
33		10	District Attorney (Fees)	217,470		202,076		(4,510)				197,566		(19,904)
34		11	Victim/Witness Program (State aid)	29,147		61,127		(32,092)				29,035		(112)
35														
36			Net District Attorney	246,617	#	263,203	#	(36,602)	#	0	#	226,601	#	(20,016)
37														
38		19	Corporation Counsel (Charges to CSA)	82,653	#	94,293	#	(11,683)	#		#	82,610	#	(43)
39														
40	1C	TOTAL LEGAL		\$ 329,270		\$ 357,496		\$ (48,285)		\$ -		\$ 309,211		\$ (20,059)

OCONTO COUNTY WISCONSIN

2010 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		DETAIL		ADOPTED		2010		2010				ADOPTED		
2		PAGE	ACCOUNT	2009		PROPOSED		ANTICIPATED		FUNDS		2010		Change from
3		Sec D	TITLE	BUDGET		EXPENDITURES		(REVENUES)		APPLIED		BUDGET		2009 to 2010
4														
41		GENERAL ADMINISTRATION:												
42		21	Administrative Coordinator	157,290		151,240						151,240		(6,050)
43		21	Labor Negotiations	17,800		23,850						23,850		6,050
44														
45		14	County Clerk (Licenses & fees)	173,062		183,928		(3,230)				180,698		7,636
46		15	Elections (Charges for supplies)	34,784		38,848		(11,700)				27,148		(7,636)
47														
48		25-26	Technology Services (Charges to Depts & Fees)	656,804		682,204		(25,400)				656,804		0
49		1	State Special Charge			1,358						1,358		1,358
50		1	Various Revenues:											
51			(State Shared Revenue)	(779,911)				(742,653)				(742,653)		37,258
52			(State Aid-Exempted Business Computers)	(9,000)				(9,000)				(9,000)		0
53			(Indirect Cost Reimbursement)	(8,000)				(44,300)				(44,300)		(36,300)
54			Transfer to General Fund From Other Funds							(400,000)		(400,000)		(400,000)
55														
56	1D		TOTAL GENERAL ADMINISTRATION.....	\$ 242,829	#	\$ 1,081,428	#	\$ (836,283)	#	\$ (400,000)	#	\$ (154,855)	#	\$ (397,684)
57		FINANCIAL ADMINISTRATION:												
58			Finance:											
59		35	Finance Department	185,377		181,394		(120)				181,274		(4,103)
60		36	Independent Auditing	45,835		46,756						46,756		921
61		36	Indirect Cost Allocation Plan	6,410		6,410						6,410		0
62			(Audit / Accounting Charges to Departments)	(15,775)		(16,142)						(16,142)		(367)
63														
64			Net Finance	221,847	#	218,418	#	(120)	#	0	#	218,298	#	(3,549)
65														
66			Treasury:											
67		16	County Treasurer	179,609		189,163						189,163		9,554
68		16	Uncollectable Personal Property Tax Expense	13,000		10,000						10,000		(3,000)
69		15	(Payments In Lieu of Taxes)	(25,000)				(25,000)				(25,000)		0
70		15	(Forest Crop Taxes)	(500)				(400)				(400)		100
71		15	(Managed Forest Land Taxes)	(14,000)				(14,000)				(14,000)		0
72		15	(Ag Use Value Penalties)	(12,000)				(6,000)				(6,000)		6,000
73		15	(State Aid-Forest Crop & MFL)	(18,000)				(18,000)				(18,000)		0
74		15	(Interest on Delinquent Property Taxes)	(325,000)				(338,650)				(338,650)		(13,650)
75		15	(Interest On Investments)	(501,500)				(301,000)				(301,000)		200,500
76		15	(Miscellaneous Sales-Treasurer)	(2,000)				(1,000)				(1,000)		1,000
77														
78			Net Treasury	(705,391)	#	199,163	#	(704,050)	#	0	#	(504,887)	#	200,504

OCONTO COUNTY WISCONSIN

2010 BUDGET SUMMARY

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1		DETAIL		ADOPTED		2010		2010				ADOPTED		
2		PAGE	ACCOUNT	2009		PROPOSED		ANTICIPATED		FUNDS		2010		Change from
3		Sec D	TITLE	BUDGET		EXPENDITURES		(REVENUES)		APPLIED		BUDGET		2009 to 2010
4														
79			Assessment of Property:											
80		41	Property Tax Listing (Sale of R/E Listings)	159,220		198,174		(4,000)				194,174		34,954
81		41	Tax Deed Expense (Sale of tax deeds)	(62,150)		12,200		(74,500)				(62,300)		(150)
82		42	Assessor of Incomes	480		480						480		0
83														
84			Net Assessment of Property	97,550	#	210,854	#	(78,500)	#	0	#	132,354	#	34,804
85														
86	1E		TOTAL FINANCIAL ADMINISTRATION	\$ (655,553)		\$ 628,435		\$ (782,670)		\$ -		\$ (154,235)		\$ -
87														
88			GENERAL BUILDINGS AND PLANT:											
89		31	Courthouse Property and Building Maintenance	767,471		727,452				0		727,452		(40,019)
90														
91	1F		TOTAL GENERAL BLDGS AND PLANT	\$ 767,471	#	\$ 727,452	#	\$ -	0	\$ -	#	\$ 727,452	#	\$ (40,019)
92														
93			PROPERTY RECORDS AND CONTROL:											
94		20	Register of Deeds	260,571		243,355						243,355		(17,216)
95		20	(Register of Deeds Fees)	(190,000)				(200,000)				(200,000)		(10,000)
96		20	(Real Estate Transfer Fees-County Share)	(85,000)				(61,000)				(61,000)		24,000
97														
98			Net Register of Deeds	(14,429)	#	243,355	#	(261,000)	#	0	#	(17,645)	#	(3,216)
99														
100		45	Land Records Modernization Program	74,400		74,300						74,300		(100)
101		44	(State Aid-Land Records)	(300)				(300)				(300)		0
102		44	(Land Records Fees)	(48,000)				(48,000)				(48,000)		0
103		44	(SOLO Fees)	(8,100)				(8,000)				(8,000)		100
104		44	(Land Records Sale of GIS Maps)	(6,000)				(6,000)				(6,000)		0
105		44	(Public Access Fees)	(12,000)				(12,000)				(12,000)		0
106														
107			Net Land Records Modernization Program	0	0	74,300	#	(74,300)	#	0	#	0	#	0
108														
109		42	Land Information System-Surveyor (Charges)	232,851		225,458		(27,004)				198,454		(34,397)
110		43	Physical Address Program (Fees)	29,680		36,397		(7,200)				29,197		(483)
111														
112			Net Surveyor	262,531	#	261,855	#	(34,204)	#	0	#	227,651	#	(34,880)
113														
114	1G		TOTAL PROPERTY RECORDS AND CONTROL.....	\$ 217,537		\$ 579,510		\$ (369,504)		\$ -		\$ 210,006		\$ -
115														

OCONTO COUNTY WISCONSIN

2010 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		DETAIL		ADOPTED		2010		2010				ADOPTED		
2		PAGE	ACCOUNT	2009		PROPOSED		ANTICIPATED		FUNDS		2010		Change from
3		Sec D	TITLE	BUDGET		EXPENDITURES		(REVENUES)		APPLIED		BUDGET		2009 to 2010
4														
116			PROPERTY INSURANCE AND OTHER:											
117		34	Insurance - Property, Liability, Worker's Comp...	670,200		665,180						665,180		(5,020)
118			(Insurance Charges To Departments)	(535,000)		(545,000)						(545,000)		(10,000)
119			(Insurance Dividends and Recoveries)	(56,592)				(43,000)				(43,000)		13,592
120		33	Safety/Risk Management	45,889		56,467						56,467		10,578
121		33	Employee Assistance Program	7,500		7,600						7,600		100
122		34	Section 125 & HRA Administration	10,675		13,800		(12,375)				1,425		(9,250)
123														
124			Net Property & Liability Insurance	142,672	#	198,047	#	(55,375)	#	0	#	142,672	#	-
125														
126		1	Contingency Fund	250,000	#	250,000	#		#		#	247,500	#	(2,500)
127														
128	1H		TOTAL PROPERTY INSURANCE AND OTHER	\$ 392,672		\$ 448,047		\$ (55,375)		\$ -		\$ 390,172		\$ (2,500)
129			TOTAL GENERAL GOVERNMENT	\$2,244,121		\$5,156,791		(\$2,777,915)		(\$400,000)		\$1,976,376		\$ (267,745)
130														

OCONTO COUNTY WISCONSIN

2010 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		DETAIL		ADOPTED		2010		2010				ADOPTED		
2		PAGE	ACCOUNT	2009		PROPOSED		ANTICIPATED		FUNDS		2010		Change from
3		Sec D	TITLE	BUDGET		EXPENDITURES		(REVENUES)		APPLIED		BUDGET		2009 to 2010
4														
131		2 - PUBLIC SAFETY*****												
132		LAW ENFORCEMENT:												
133		62-63	Sheriff	2,921,938		2,859,193						2,859,193		(62,745)
134		64	Recreation Enforcement (Collections,charges, state aids)	49,817		124,170		(67,000)				57,170		7,353
135		64	Tribal Enforcement Program (State reimbursed)	0		30,000		(30,000)				0		0
136		64	Highway Safety Projects (State reimbursed)	0		18,000		(18,000)				0		0
137		61	(State Aid-Police Training)	(9,800)				(8,320)				(8,320)		1,480
138		61	(Miscellaneous State Aids)	(1,680)				(480)				(480)		1,200
139		61	(Sheriff Fees and Charges)	(88,500)				(106,400)				(106,400)		(17,900)
140		61	(Federal Park Patrol Reimbursement)	(13,000)				(13,000)				(13,000)		0
141		61	(Sale of Squad Cars)	(18,000)				(15,000)				(15,000)		3,000
142		68	Highway Safety Commission	900		900						900		0
143			Net Sheriff	2,841,675	#	3,032,263	#	(258,200)	#	0	#	2,774,063	#	(67,612)
144														
145		67	Dispatch-Radio and Communications	832,284		851,507						851,507		19,223
146		62	(Microwave Rental - Charge to Highway Dept.)	(2,400)				(2,400)				(2,400)		0
147			Net Dispatch	829,884	#	851,507	#	(2,400)	#	0	#	849,107	#	19,223
148														
149		66	County Jail	1,966,598		1,921,864						1,921,864		(44,734)
150		62	(Board of Prisoners-Huber Revenue)	(75,750)				(65,750)				(65,750)		10,000
151		62	(Board of Prisoners-Probation Hold)	(41,760)				(41,500)				(41,500)		260
152		63	(Board of Prisoners Other Charges)	(46,285)				(48,500)				(48,500)		(2,215)
153		62	(Inmate Telephone Commission)	(12,000)				(9,500)				(9,500)		2,500
154			Net County Jail	1,790,803	#	1,921,864	#	(165,250)	#	0	#	1,756,614	#	(34,189)
155														
156		67	Juvenile Detention Center	416,793		421,797						421,797		5,004
157		61	(Juvenile Detention - Housing Charges)	(14,560)				(7,500)				(7,500)		7,060
158		61	(Juvenile Detention - Charges To Other Counties)	(79,675)				(98,800)				(98,800)		(19,125)
159			Net Juvenile Detention Center	322,558	#	421,797	#	(106,300)	#	0	#	315,497	#	(7,061)
160		2A	Total Law Enforcement	\$ 5,784,920		\$ 6,227,431		\$ (532,150)		\$ -		\$ 5,695,281		\$ (89,639)
161		EMERGENCY GOVERNMENT:												
162		69	Emergency Management (State Aid)	35,343		67,105		(10,325)				56,780		21,437
163		69-70	EPCRA (SARA) Program (State Aid)	8,941		20,132		(39,181)				(19,049)		(27,990)
164		70	EMS Council	1,000		1,000						1,000		0
165		2B	Total Emergency Government	\$ 45,284	#	\$ 88,237	#	\$ (49,506)	#	\$ -	#	\$ 38,731	#	\$ (6,553)
166			TOTAL PUBLIC SAFETY	\$5,830,204		\$6,315,668		(\$581,656)		\$0		\$5,734,012		\$ (96,192)
167														

OCONTO COUNTY WISCONSIN

2010 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		DETAIL		ADOPTED		2010		2010				ADOPTED		
2		PAGE	ACCOUNT	2009		PROPOSED		ANTICIPATED		FUNDS		2010		Change from
3		Sec D	TITLE	BUDGET		EXPENDITURES		(REVENUES)		APPLIED		BUDGET		2009 to 2010
4														
168		3 - HEALTH/HUMAN SERVICES*****												
169		VETERANS:												
170		23	Veterans Service Office	123,320		122,120						122,120		(1,200)
171		23	(State Aid)	(10,000)				(10,000)				(10,000)		0
172		24	Veterans Relief	3,000		3,000						3,000		0
173		24	Care of Veterans Graves	360		1,560						1,560		1,200
174														
175		3A	Total Veterans Service Office	\$ 116,680	#	\$ 126,680	#	\$ (10,000)	#	\$ -	#	\$ 116,680	#	\$ -
176		AGING:												
177		22	Commission on Aging (State transportation grant)	129,492		131,818						131,818		2,326
178			(State Transportation Grant S85.21)	(97,002)				(98,940)				(98,940)		(1,938)
179		2	Oconto Falls Area Senior Citizen Center	3,275		3,275						3,275		0
180														
181		3B	Total Aging	\$ 35,765	#	\$ 135,093	#	\$ (98,940)	#	\$ -	#	\$ 36,153	#	\$ 388
182		HUMAN SERVICES AGENCY:												
183		85-87	Administrative Support Division	637,934		604,388								
184		83-84	(Division Revenues)	(8,478,059)				(8,728,476)				(8,124,088)		(283,963)
185		90-99	Economic Support Division	1,175,348		1,254,840								
186		88-89	(Division Revenues)	(884,662)				(930,154)				324,686		34,000
187		102-115	Public Health Division	1,539,950		1,033,625								
188		100-101	(Division Revenues)	(288,745)				(307,995)				725,630		(525,575)
189		117-122	Family Services Division	2,176,423		2,009,661								
190		116	(Division Revenues)	(143,911)				(123,246)				1,886,415		(146,097)
191		124-131	Vocational Service Division	628,640		654,496								
192		123	(Division Revenues)	(306,000)				(301,701)				352,795		30,155
193		135-148	Community/Long-Term Support Division	9,731,627		10,685,596								
194		132-134	(Division Revenues)	(673,033)				(787,850)				9,897,746		839,152
195		87	(Fund Balance Applied)	(100,521)						(75,000)		(75,000)		25,521
196														
197		3C	Total Human Services Agency	\$ 5,014,991	#	\$ 16,242,606	#	\$ (11,179,422)	#	\$ (75,000)	#	\$ 4,988,184	#	\$ (26,807)
198		CHILD SUPPORT:												
199		18	Child Support Agency (State Aid)	449,986		538,134						538,134		88,148
200			(State Aid-Child Support Program)	(215,005)				(383,548)				(383,548)		(168,543)
201		18	(Child Support Fees)	(500)				(2,200)				(2,200)		(1,700)
202														
203		3D	Total Child Support	\$ 234,481	#	\$ 538,134	#	\$ (385,748)	#	\$ -	#	\$ 152,386	#	\$ (82,095)
204		TOTAL HEALTH/HUMAN SERVICES			\$5,401,917		\$17,042,513		(\$11,674,110)		(\$75,000)	\$5,293,403		\$ (108,514)
205														

OCONTO COUNTY WISCONSIN

2010 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		DETAIL		ADOPTED		2010		2010				ADOPTED		
2		PAGE	ACCOUNT	2009		PROPOSED		ANTICIPATED		FUNDS		2010		Change from
3		Sec D	TITLE	BUDGET		EXPENDITURES		(REVENUES)		APPLIED		BUDGET		2009 to 2010
4														
206		4 - PUBLIC WORKS*****												
207		Highway Road and Bridge Fund:												
208	71	Highway Administration		371,604		363,627						363,627		(7,977)
209	71	CTHS General Maintenance		1,104,359		1,106,385						1,106,385		2,026
210	71	CTHS Snow & Ice Removal		790,166		783,717						783,717		(6,449)
211	71	Hot Mix Maintenance		1,230,477		1,191,864						1,191,864		(38,613)
212	71	Shouldering - Gravel Maintenance		159,120		148,720						148,720		(10,400)
213	71	FAS Construction (State/federal cost sharing)		140,030		980,105		(788,000)				192,105		52,075
214	71	FAS Construction-County Cost		392,000		380,991						380,991		(11,009)
215	71	CHIP Program (State cost sharing)		105,982		170,000		(70,000)				100,000		(5,982)
216	71	Local Safe Bridge Program (State cost sharing)		188,950		1,164,143		(1,063,293)				100,850		(88,100)
217	71	State Transportation Aids		(1,010,766)				(1,068,699)				(1,068,699)		(57,933)
218	71	State-LRIP Administration		0				(12,898)				(12,898)		(12,898)
219	71	Highway Funds Applied		(250,249)						(64,990)		(64,990)		185,259
220		subtotal (highway tax levy)		3,221,673		6,289,552		(3,002,890)		(64,990)		3,221,672		(1)
221	71	Local Bridge Aid Program (bridge aid tax levy)		64,800		222,222						222,222		157,422
222		Highway Internal Service Fund:												
223	77	Acquisition of Capital Assets (Hwy fund balance applied)		0		700,000				(700,000)		0		0
224	80-81	STHS Maint & Winter Snow and Ice (State Reimburse)		0		1,075,500		(1,075,500)				0		0
225	82	Local Department Work (County Depts Reimb)		0		167,037		(167,037)				0		0
226	82	Local Governments Hwy Work (Local Dists Reimburse)		0		1,856,835		(1,856,835)				0		0
227	4A	Total Highway Transportation		\$ 3,286,473	#	\$ 10,311,146	#	\$ (6,102,262)	#	\$ (764,990)	#	\$ 3,443,894	#	\$ 157,421
228		Other Transportation:												
229	4B	2 Airports		\$ 17,621	#	\$ 17,621	#	\$ -	#	\$ -	#	\$ 17,621	#	\$ -
230		Sanitation:												
231	50	Private Sewage System Regulation		175,269		183,646						183,646		8,377
232	49	(Private Sewage System Permits)		(95,000)				(54,000)				(54,000)		41,000
233	49	(Wisconsin Fund Application Fees)		(1,000)				(1,000)				(1,000)		0
234	52	Salvage Yard Cleanup		1,150		550						550		(600)
235	4C	Total Sanitation.....		\$80,419	#	\$184,196	#	(\$55,000)	#	\$ -	#	\$129,196	#	\$48,777
236		RECYCLING:												
237	54-55	Recycling Program Expenditures		783,403		793,546						793,546		10,143
238	55	Recycling Outlay		201,500		20,000						20,000		(181,500)
239	53	(State Grant-Recycling)		(325,000)				(290,000)				(290,000)		35,000
240	53	(Other Recycling Revenues)		(1,400)				(45,300)				(45,300)		(43,900)
241	53	(Sale of Recyclables)		(276,500)				(227,157)				(227,157)		49,343
242	53	(Recycling Fund Balance Applied)		(382,003)						(251,089)		(251,089)		130,914
243	4D	Total Recycling		\$ -	0	\$ 813,546	#	\$ (562,457)	#	\$ (251,089)	#	\$ -	#	\$ -
244		TOTAL PUBLIC WORKS		\$3,384,513		\$11,326,509		(\$6,719,719)		(\$1,016,079)		\$3,590,711		\$206,198

OCONTO COUNTY WISCONSIN

2010 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1			DETAIL	ADOPTED		2010		2010				ADOPTED		
2		PAGE	ACCOUNT	2009		PROPOSED		ANTICIPATED		FUNDS		2010		Change from
3		Sec D	TITLE	BUDGET		EXPENDITURES		(REVENUES)		APPLIED		BUDGET		2009 to 2010
4														
246			5 - CULTURE, RECREATION AND EDUCATION *****											
247			Culture:											
248		2	Libraries	272,251		369,422						369,422		97,171
249		2	Oconto County Historical Society	9,991		9,991						9,991		0
250		2	Oconto County Youth Fair	9,500		9,400						9,400		(100)
251														
252		5A	TOTAL CULTURE.....	\$ 291,742	#	\$ 388,813	#	\$ -	#	\$ -	#	\$ 388,813	#	\$ 97,071
253														
254			Recreation:											
255		59	* Snowmobile Trails (State aid reimbursed)	0		135,250		(135,250)				0		0
256		59	* ATV Trails (State aid reimbursed)	0		148,804		(148,804)				0		0
257		58	County Parks	271,421		282,019						282,019		10,598
258		56	(County Parks Fees/Permits)	(156,100)				(168,150)				(168,150)		(12,050)
259		60	*Local Park Aid Grants	0								0		0
260		59	* Boat Landing (Landing Fees)	0		22,500		(22,500)				0		0
261		59	*Shooting Range (Range Fees)	0		7,500		(7,500)				0		0
262														
263		5B	TOTAL RECREATION.....	\$ 115,321	#	\$ 596,073	#	\$ (482,204)	#	\$ -	#	\$ 113,869	#	\$ (1,452)
264														
265			Education:											
266		28-29	University Extension (Extension Sales)	290,436		292,336		(1,100)				291,236		800
267		30	Extension Homemakers	800		600						600		(200)
268			Oconto County Partnership	600								0		(600)
269														
270		5C	TOTAL EDUCATION.....	\$ 291,836	#	\$ 292,936	#	\$ (1,100)	#	\$ -	#	\$ 291,836	#	\$ -
271			TOTAL CULTURE,RECREATION,EDUCATION.....	\$698,899		\$1,277,822		(\$483,304)		\$0		\$794,518		\$95,619
272														

OCONTO COUNTY WISCONSIN

2010 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		DETAIL		ADOPTED		2010		2010				ADOPTED		
2		PAGE	ACCOUNT	2009		PROPOSED		ANTICIPATED		FUNDS		2010		Change from
3		Sec D	TITLE	BUDGET		EXPENDITURES		(REVENUES)		APPLIED		BUDGET		2009 to 2010
4														
273		6 -CONSERVATION AND DEVELOPMENT*****												
274		Conservation:												
275		39	LWR Administration	24,527		24,407						24,407		(120)
276		59-60	County Forestry	297,058		303,730						303,730		6,672
277		57	(County Forest Timber Sales)	(450,000)				(450,000)				(450,000)		0
278		57	Timber Sales - 10% Payments to Districts	45,000				45,000				45,000		0
279		56	(County Forest Permits)	(4,795)				(8,825)				(8,825)		(4,030)
280		59	Forest Roads (State aid)	0		12,126		(12,126)				0		0
281		60	(State Aid-Forestry Fund)	(48,816)		10,000		(60,016)				(50,016)		(1,200)
282		60	(State Aid-National Forest Title III)	0		13,472		(13,472)				0		0
283		60	* State Conservation (State aid reimbursement)	0		2,600		(2,600)				0		0
284		60	County Dams	1,620		1,620						1,620		0
285		60	* Wildlife Habitat Management (State aid reimbursed)	0		2,178		(2,178)				0		0
286		60	* County Forest Land Acquisition	2,500		2,500						2,500		0
287		60	Gypsy Moth Program (State aid reimbursed)	0		5,000		(5,000)				0		0
288		47	Land Conservation & Watershed Projects	369,059		384,399						384,399		15,340
289		48	Wildlife Damage Program	0		16,832						16,832		16,832
290		46	(State Aid-Land Conservation/Wildlife Programs)	(197,610)				(318,833)				(318,833)		(121,223)
291		46	(Ag Waste Permits)	(1,850)								0		1,850
292														
293		6A	TOTAL CONSERVATION.....	\$ 36,693	#	\$ 778,864	#	\$ (828,050)	#	\$ -	#	\$ (49,186)	#	\$ (85,879)
294			DEVELOPMENT:											
295		29	Economic Development Corporation	122,532		122,532						122,532		0
296		29	Tourism	131,759		126,760						129,260		(2,499)
297		5	Bay Lake Regional Planning Commission	17,163		16,975						16,975		(188)
298		51	Zoning	314,494		262,455						262,455		(52,039)
299		51	Board of Adjustments	19,288		18,008						18,008		(1,280)
300		52	Land Use Planning	66,979		68,701						68,701		1,722
301		49	(Planning/Zoning Fees & Permits)	(179,000)				(141,650)				(141,650)		37,350
302														
303		6B	TOTAL DEVELOPMENT.....	\$ 493,215	#	\$ 615,431	#	\$ (141,650)	#	\$ -	#	\$ 476,281	#	\$ (16,934)
304														
305			TOTAL CONSERVATION /DEVELOPMENT.....	\$529,908		\$1,394,295		(\$969,700)		\$0		\$427,095		(\$102,813)
306														

OCONTO COUNTY WISCONSIN

2010 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		DETAIL		ADOPTED		2010		2010				ADOPTED		
2		PAGE	ACCOUNT	2009		PROPOSED		ANTICIPATED		FUNDS		2010		Change from
3		Sec D	TITLE	BUDGET		EXPENDITURES		(REVENUES)		APPLIED		BUDGET		2009 to 2010
4														
307			7 - CAPITAL PROJECTS*****											
308		32	Property & Maintenance Projects	55,000		30,000						30,000		(25,000)
309		26	Technology Services Computer Equipment	109,850		160,000						160,000		50,150
310			Videoconference system Courtroom A	31,000								0		(31,000)
311			Sheriff-Radios/Recording Equipment	130,000								0		(130,000)
312		68	Sheriff-New Squads	140,000		140,000						140,000		0
313			Fairgrounds Building Project	30,000								0		(30,000)
314		60	Forestry Equipment	50,000		20,000						20,000		(30,000)
315		43	LIS-Orthophotography Project			74,000						74,000		74,000
316		37	(County Sales Tax Revenue)	(545,850)						(424,000)		(424,000)		121,850
317														
318			7A TOTAL CAPITAL PROJECTS	\$0	0	\$424,000	#	\$0	0	(\$424,000)	#	\$0	#	\$0
319														
320			8 - DEBT SERVICE*****											
321			Principal and Interest of Bonds and Notes:											
322			G/O Refunding Issue Principal & Interest	572,688								0		(572,688)
323			(County Sales Tax Revenue)	(572,688)						0		0		572,688
324			G/O Issue of 2001 - Unfunded Liability	183,575								0		(183,575)
325			(G/O Issue of 2001 - Allocation to Depts.)	(183,575)						0		0		183,575
326		38	G/O Issue of 2006 - Communications Project	476,500		461,000						461,000		(15,500)
327		37	(County Sales Tax Revenue)	(476,500)						(461,000)		(461,000)		15,500
328														
329			8A TOTAL DEBT SERVICE	\$0	0	\$461,000	#	\$0	0	(\$461,000)	#	\$0	#	\$0
330														
331			APPLIED GENERAL FUND BALANCE	(917,105)	#			0		\$ (325,000)		(325,000)	#	\$592,105
332			GRAND TOTALS	\$17,172,457		\$43,398,598	*	(\$23,206,404)		(\$2,701,079)		\$17,491,115		\$318,658
333														
334														
335														
336				\$17,172,457						NET TAX LEVY		\$17,491,115		\$318,658
337														
338				\$3,651,788,135						EQUALIZED VALUE		\$3,611,301,935		\$ (40,486,200)
339				0.00470248						COUNTY MILL RATE		0.00484344		0.0001410
340				\$4.70						PER \$1,000 OF EQUALIZED VALUE		\$4.84		\$0.14
341			10/30/09											
342														

COUNTY OF OCONTO

2010 BUDGET

SECTION C

SUPPLEMENTAL INFORMATION

Fund & Fund Cash Balances

Long-Term Debt

County Sales Tax

Capital Improvement Plan & Allocations

	A	B	C	D	E	F	G	
1		OCONTO COUNTY, WISCONSIN			25,907,483			
2		2010 BUDGET - REVENUES SUMMARY BY CATEGORY (2008-2010)						
3		=====						
4	CATEGORY/		2008	2009	2010			
5	ACCOUNT	ACCOUNT	ACTUAL	BUDGETED	BUDGETED			
6	NUMBER	TITLE	REVENUES	REVENUES	REVENUES			
7								
8	TAXES:							
9	1000-15-41120	Forest Crop Taxes	\$ 3,275	\$ 500	\$ 400	(100)		
10	1000-15-41121	Managed Forest Land Taxes	22,084	14,000	14,000	0		
11	1000-15-41161	Ag Use Value Penalties	7,060	12,000	6,000	(6,000)		
12	1000-15-41810	Interest on Delinquent Property Taxes	361,642	325,000	338,650	13,650		
13	1000-18-41230	Real Estate Transfer Fees-County Share	61,109	85,000	61,000	(24,000)		
14	1000-15-43661	Payments In Lieu Of Taxes (DNR Lands)	23,625	25,000		(25,000)		
15	1000-29-41220	Retained State Sales Tax	121	120	120	0		
16		TOTAL TAXES	\$478,916	\$461,620	\$420,170	(\$41,450)		
17		INTERGOVERNMENTAL GRANTS/AIDS:						
18	1000-00-43410	State Shared Revenue	783,177	779,911	742,653	(37,258)		
19	1000-00-43516	State Aid-Exempt Computers	10,442	9,000	9,000	0		
20	1000-00-43516	State Aid-Emergency Communications	173,387			0		
21	1000-00-43599	State Aid-Other (Impact fee; Disaster)	9,294			0		
22	1000-11-43512	State Aid-Courts	147,889	146,977	144,690	(2,287)		
23	1000-11-43513	State Aid GAL/Public Defenders	34,929	34,929	32,110	(2,819)		
24	1000-12-43511	State Aid-Victim Witness Program	30,752	31,575	32,092	517		
25	1000-12-43517	Stte Aid-Voting Equip	25,634			0		
26	1000-15-43593	State Aid-Forest Crop & MFL	22,735	18,000	18,000	0		
27	1000-15-43661	Payments In Lieu Of Taxes (DNR Lands)			25,000	25,000		
28	1000-16-43561	State Aid-Child Support Program	361,030	215,005	383,548	168,543		
29	1000-20-43562	State Aid-Commission On Aging	94,964	97,002	98,940	1,938		
30	1000-21-43563	State Aid-Veterans Service Officer	12,048	10,000	10,000	0		
31	1000-25-43579	State Aid-Family Nutrition	5,000			0		
32	1000-32-43515	State Aid-Land Records Grant	300	300	300	0		
33	1000-33-43582	State Aid-Land Conservation	154,487	197,610	265,621	68,011		
34	1000-33-43584	State Aid-Wildlife Damage	24,100	16,832	16,832	0		
35	1000-35-43549	State Aid-Wisconsin Fund	32,089			0		
36	1000-35-43597	State Aid-Lake Protection	44,565		36,380	36,380		
37	1000-36-43571	State Aid-Snowmobile Trails	395,032	105,250	135,250	30,000		
38	1000-36-43572	State Aid-ATV Trails	482,382	31,050	148,804	117,754		
39	1000-36-43573	State Aid-Local Parks	55,450			0		
40	1000-36-43580	State Aid-Conservation	0		2,600	2,600		
41	1000-36-43583	State Aid-Wildlife Habitat Management	4,356	4,356	2,178	(2,178)		
42	1000-36-43588	State Aid-Forest Roads	12,126	12,126	12,126	0		
43	1000-36-43589	State Aid-Forest Admin	45,362	47,727	48,402	675		
44	1000-36-43589	State Aid-Forest Sustainable Grant	2,655	20,000	11,614	(8,386)		
45	1000-36-43590	State Aid-National Forest	199,087	1,089	0	(1,089)		
46	1000-36-43591	State Aid-Gypsy Moth Program	0	11,000	5,000	(6,000)		
47	1000-36-43595	State Aid-National Forest Title III	35,133	35,133	13,472	(21,661)		
48	1000-40-47121	Federal Aid-Nicolet Forest Park Patrol	13,000	13,000	13,000	0		
49	1000-40-43520	State Aid-Recreation Enforcement	51,503	42,000	43,000	1,000		
50	1000-40-43521	State Aid-Police Training	9,800	9,800	8,320	(1,480)		
51	1000-40-43523	State Aid-Tribal Law Enforcement Grant	37,032	30,000	30,000	0		
52	1000-40-43525	State Aid-Communications 911 lines		1,200	0	(1,200)		
53	1000-40-43526	State Aid-Highway Safety Projects	39,437	10,000	18,000	8,000		
54	1000-40-43530	State Aid-DNA Samples Reimbursement	500	480	480	0		
55	1000-42-43528	State Aid-Emergency Government	10,520	10,613	10,325	(288)		
56	1000-42-43527	State Aid-SARA Program	37,711	37,911	39,181	1,270		
57	1000-42-43529	State Aid-Homeland Security Grants	28,745			0		
58	2004-34-43587	State Aid-Watershed Cost Sharing	49,137			0		
59	2009-60-43531	State Transportation Aid	1,009,014	1,010,766	1,068,699	57,933		
60	2009-60-43532	State Aid-Highway FAS	661,923	560,120	788,000	227,880		
61	2009-60-43533	State Aid-Safer Bridge Program	0		1,063,293	1,063,293		
62	2009-60-43535	State Aid-LRIP Administration	12,898		12,898	12,898		
63	2009-60-43536	State Aid-CHIP Projects	71,400	72,568	70,000	(2,568)		
64	2013-50-43550	State Aid-Human Services Contracts	8,356,171	8,477,059	8,726,476	249,417		
65	2013-50-43559	State Aid-Prior Year Revenues (Human Svc)	40,532			0		
66	2013-51-43550	State Aid-Human Services	568,159	545,504	568,812	23,308		
67	2013-51-43551	State Aid-DWD	224,547	116,837	105,903	(10,934)		
68	2013-51-43552	State Aid-Emergency Energy	92,033	105,379	138,711	33,332		
69	2013-52-43554	State Aid-Nurse	250,215	221,545	227,295	5,750		
70	2013-52-43790	Local Aid Grants	18,251	5,500	4,500	(1,000)		
71	6002-39-43540	State Aid-Recycling Grants	347,567	325,000	290,000	(35,000)		
72		TOTAL INTERGOVERNMENTAL GRANTS/AIDS	\$15,128,502	\$13,420,154	\$15,421,505	\$2,001,351		

	A	B	C	D	E	F	G	
1		OCONTO COUNTY, WISCONSIN			25,907,483			
2		2010 BUDGET - REVENUES SUMMARY BY CATEGORY (2008-2010)						
3		=====						
4	CATEGORY/		2008	2009	2010			
5	ACCOUNT	ACCOUNT	ACTUAL	BUDGETED	BUDGETED			
6	NUMBER	TITLE	REVENUES	REVENUES	REVENUES			
7								
73	LICENSES AND PERMITS:							
74	1000-14-44210	Marriage Licenses	\$ 2,962	\$ 3,000	\$ 3,000	0		
75	1000-14-44212	Conservation Licenses	145	150	150	0		
76	1000-31-44400	Land Divisions-LIS Share	8,063	9,000	5,000	(4,000)		
77	1000-31-44410	Physical Address Permits	10,596	10,200	7,200	(3,000)		
78	1000-33-44911	Ag Waste Permits	850	1,850	1,850	0		
79	1000-35-44310	Private Sewage Systems Permits	81,980	95,000	54,000	(41,000)		
80	1000-35-44311	Wisconsin Fund Permits	1,000	1,000	1,000	0		
81	1000-35-44411	Zoning Permits & Fees	139,326	146,000	110,500	(35,500)		
82	1000-35-44412	Non-metallic Mining Fees	25,835	30,000	28,000	(2,000)		
83	1000-35-44414	Non-metallic Reclaim Review Fees	500	3,000	1,300	(1,700)		
84	6002-39-44910	Recycling Licenses & Permits	210	600	500	(100)		
85		TOTAL LICENSES AND PERMITS	\$271,466	\$299,800	\$212,500	(\$87,300)		
86	FINES, FORFEITURES and PENALTIES:							
87	1000-11-45110	County Ordinance Forfeitures	\$ 111,444	\$ 120,000	\$ 120,000	0		
88	1000-11-45111	County Share of State Fines	99,961	120,000	120,000	0		
89	1000-40-45112	County Ordinance Forfeitures-Recreation	1,210	2,000	2,000	0		
90	2010-41-45120	Jail Assessment Fees	53,225			0		
91		TOTAL FINES, FORFEITURES	\$265,840	\$242,000	\$242,000	\$0		
92	PUBLIC CHARGES FOR SERVICES:							
93	1000-11-46141	Court Fees and Costs	\$ 189,073	\$ 202,000	\$ 206,000	4,000		
94	1000-11-46144	Court Commissioner Charges	\$ 518	\$ 400	\$ 700	300		
95	1000-11-46150	Register In Probate Fees	13,734	14,000	14,000	0		
96	1000-12-46193	Photo Copy Sales-District Attorney Dept	3,590	3,536	4,250	714		
97	1000-12-46145	DA Service Fees	315	286	260	(26)		
98	1000-14-46193	Photo Copy/Fax/Reports Sales-County Clerk	160	825	80	(745)		
99	1000-15-46194	County Treasurer Dept Sales	1,912	2,000	1,000	(1,000)		
100	1000-16-46690	Child Support Fees	3,834	500	2,200	1,700		
101	1000-18-46131	Register of Deeds Fees	164,180	190,000	200,000	10,000		
102	1000-25-43792	Dist Resource Mgt	8,139			0		
103	1000-25-46771	Parenting Newsletter	1,500			0		
104	1000-25-46773	Youth Futures	2,286			0		
105	1000-25-46775	Teen Court	300			0		
106	1000-25-46776	4H Youth Camp	11,596			0		
107	1000-25-46777	Ag Newsletter	2,238			0		
108	1000-25-48511	Family Resource Center	1,289			0		
109	1000-25-46774	UW-Extension Dept Sales	1,135	1,100	1,100	0		
110	1000-31-46195	Plat Book Sales	12,816			0		
111	1000-31-46910	Sale of Real Estate Listings	9,262	5,025	4,000	(1,025)		
112	1000-32-46132	Land Records Fees	42,196	48,000	48,000	0		
113	1000-32-46133	Public Access Fees-Land Information	11,697	12,000	12,000	0		
114	1000-32-46196	Sale of GIS Maps	5,052	6,000	6,000	0		
115	1000-32-46911	SOLO Fees	8,975	8,100	8,000	(100)		
116	1000-36-46721	County Park-Chute Pond	89,037	98,600	104,700	6,100		
117	1000-36-46722	County Park-North Bay Shore	46,583	57,500	63,450	5,950		
118	1000-36-46723	Boat Landing Collections	24,791	27,000	22,500	(4,500)		
119	1000-36-46725	Shooting Range Collections	12,325	7,500	7,500	0		
120	1000-36-46811	County Forest Permits	2,357	4,795	5,325	530		
121	1000-36-46812	County Forestry Timber Sales & Misc.	415,991	408,500	408,500	0		
122	1000-40-46211	Sheriff Paper Service & Other Collections	89,971	79,500	94,500	15,000		
123	1000-40-46212	Sale of Accident Reports	3,321	4,000	3,000	(1,000)		
124	1000-40-46213	Law Enforcement Special Deputy Reimburse	3,906	5,000	4,000	(1,000)		
125	1000-40-46214	Prisoner Inmate Telephone Commission	12,571	12,000	9,500	(2,500)		
126	1000-40-46241	Board of Prisoners-Huber Law Collections	74,775	75,750	65,750	(10,000)		
127	1000-40-46242	Board of Prisoners Charges	8,054	46,285	48,500	2,215		
128	1000-40-46243	Juvenile Housing		14,560	7,500	(7,060)		
129	2012-82-46142	Family Mediation Fees	15,840	18,000	20,000	2,000		
130	2013-50-46601	Human Services Administrative Support	5,130	1,000	2,000	1,000		
131	2013-51-466XX	Human Services Economic Support	7,529		4,000	4,000		
132	2013-51-46686	Human Services New Beginnings	147,923	116,942	112,728	(4,214)		
133	2013-52-46XXXX	Human Services Public Health	41,591	60,450	76,200	15,750		
134	2013-53-46XXXX	Human Services Family Services	125,774	143,911	123,246	(20,665)		
135	2013-55-46XXXX	Human Services Vocational Services	435,862	306,000	301,701	(4,299)		
136	2013-56-46XXXX	Human Services Community Services	766,530	673,033	787,850	114,817		
137	6002-39-46435	Recycling-Electronics Disposal			8,000	8,000		
138		TOTAL PUBLIC CHARGES FOR SERVICES	\$2,825,654	\$2,654,098	\$2,788,040	\$133,942		

	A	B	C	D	E	F	G	
1		OCONTO COUNTY, WISCONSIN			25,907,483			
2		2010 BUDGET - REVENUES SUMMARY BY CATEGORY (2008-2010)						
3		=====						
4	CATEGORY/		2008	2009	2010			
5	ACCOUNT	ACCOUNT	ACTUAL	BUDGETED	BUDGETED			
6	NUMBER	TITLE	REVENUES	REVENUES	REVENUES			
7								
139	INTERGOVERNMENTAL CHARGES FOR SERVICES:							
140	1000-00-47430	Charge to Departments for Indirect Costs	\$ 54,635	\$ 8,000	\$ 44,300	36,300		
141	1000-11-47410	Charge to Child Support by Clerk of Courts/Court Cor	25,864	24,856	28,298	3,442		
142	1000-14-47310	Charges to Local Dist for Election Supplies	21,330	6,000	11,700	5,700		
143	1000-17-47440	Charge To Child Support by Corp Counsel	8,660	11,546	11,683	137		
144	1000-22-47411	Charges to Depts by Technology Services	26,400	26,000	25,400	(600)		
145	1000-31-47450	Charges To Other Depts by Surveyor	9,756	6,000	22,004	16,004		
146	1000-35-47311	Charges to Local Units-Comp Planning	44,667	0	0	0		
147	1000-40-47295	chgs to state-DOC Sanctions Prog	9,263		2,500	2,500		
148	1000-40-47391	Charges To Other Counties for Housing of Juveniles	100,740	79,675	98,800	19,125		
149	1000-40-47392	Charges to State for Housing of Prisoners	51,940	41,760	41,500	(260)		
150	1000-40-47413	Sheriff Charge to Forestry Dept for Rec Officer	19,400	21,400	21,400	0		
151	1000-40-47460	Sheriff Charge to Hwy for Microwave Tower Rent	2,400	2,400	2,400	0		
152	6002-39-47345	Recycling Charges to Local Municipalities (tipping cha	21,172	800	36,800	36,000		
153	702-70-472XX	Highway Charges to State for STHS Work	2,045,176	1,075,500	1,075,500	0		
154	702-70-47331	Highway Charges to Local Municipalities for Road Wc	3,297,483	1,856,835	1,856,835	0		
155	702-70-47410	Highway Charges to County Departments for Hwy Wc	42,421	167,037	167,037	0		
156								
157		TOTAL INTERGOVERNMENTAL CHARGES	\$5,781,307	\$3,327,809	\$3,446,157	\$118,348		
158								
159	MISCELLANEOUS AND INTEREST							
160		Interest:						
161	1000-15-48110	Interest on Investments	\$ 702,969	\$ 500,000	\$ 301,000	(199,000)		
162	1000-15-48111	Interest-Other	3,261	1,500	0	(1,500)		
163						0		
164		Property Sales:				0		
165	1000-31-48304	Sale of Tax Deeds	13,674	74,300	74,500	200		
166	1000-40-48301	Sale of Sheriff Squad Cars	10,080	18,000	15,000	(3,000)		
167	6002-39-48307	Sale of Recyclables	264,349	276,500	227,157	(49,343)		
168		Miscellaneous:						
169	1000-00-48910	Other Miscellaneous Revenues (S125HRA Int)	2,375	2,375	12,375	10,000		
170	1000-00-48910	Miscellaneous	22,013			0		
171	1000-19-48913	Insurance Recoveries & Refunds-General	42,774	56,592	43,000	(13,592)		
172	1000-40-48420	Insurance Recoveries-Sheriff	6,611			0		
173	1000-40-48510	Donations-Sheriff Canine Program	24,005			0		
174	1000-40-48513	Donations-Sheriff Rec Officer	2,100	3,000	3,000	0		
175	1000-21-48510	Donations-Veterans Mileage	608			0		
176	2013-52-48510	Donations-Public Health	649	1,250	0	(1,250)		
177		TOTAL MISCELLANEOUS AND INTEREST	\$ 1,095,469	\$ 933,517	\$ 676,032	\$ (257,485)		
178		TOTAL REVENUES	\$25,847,153	\$21,338,998	\$23,206,404	\$1,867,406		
179								
180	INTERFUND TRANSFERS AND FUND BALANCES APPLIED:							
181	1000-00-49210	County Sales Tax Tsf-Airport Projects	\$ -	\$ 31,000	\$ -	(31,000)		
182	1000-22-49202	County Sales Tax Tsf-Technology Services	132,825	109,850	160,000	50,150		
183	1000-25-49202	County Sales Tax Tsf-Fair Board	30,000	30,000	-	(30,000)		
184	1000-26-49202	County Sales Tax Tsf-Property Maintenance		55,000	30,000	(25,000)		
185	1000-34-49202	County Sales Tax Tsf-LIS	852		74,000	74,000		
186	1000-36-49202	County Sales Tax Tsf-Forestry	50,000	50,000	20,000	(30,000)		
187	1000-40-49202	County Sales Tax Tsf-Sheriff	138,238	270,000	140,000	(130,000)		
188	3007-84-49202	County Sales Tax Transfer For Debt Service	1,217,594	1,232,763	461,000	(771,763)		
189	1000-32-49311	Land Records fund balance applied		3,400		(3,400)		
190	2009-60-49272	Hwy S/R-Tsf from I/S			0	0		
191	7002-70-49272	Highway I/S Fund balance applied	127,601	250,249	64,990	(185,259)		
192	7002-70-49272	Highway I/S Fund balance applied - Capital Equip	690,000	700,000	700,000	0		
193	7002-70-47480	Hwy I/S charges to S/R						
194	2013-50-59210	H/S fund balance applied:	406,005	100,521	75,000	(25,521)		
195	1000-00-49290	Fund Transfer To General Fund from H/S	100,000		400,000	400,000		
196	6002-39-49310	Recycling Fund Balance Applied	381,075	382,003	251,089	(130,914)		
197	1000-00-49100	General Fund Applied	463,999	917,105	325,000	(592,105)		
198								
199		TOTAL TRANSFERS & FUNDS APPLIED	\$ 3,738,188	\$ 4,131,891	\$ 2,701,079	\$ (1,430,812)		
200								
201		TOTAL REVENUES, TRANSFERS & FUNDS APPLIED	\$29,585,341	\$25,470,889	\$25,907,483	\$436,594		
202								
203				^	^			

**OCONTO COUNTY, WISCONSIN
LONG-TERM DEBT SUMMARY SCHEDULE 2010-2013**

Issue Date	Debt	Purpose	Original Amount	Interest Rates	Principal Outstanding 1/1/2010	Retired	Principal Outstanding 12/31/2010
(C)	3/1/2006 G.O. Promissory Notes	Communications System Upgrade	2,875,000	3.75 - 4.0%	1,725,000	(400,000)	1,325,000
			<u>\$2,875,000</u>		<u>\$1,725,000</u>	<u>(\$400,000)</u>	<u>\$1,325,000</u>

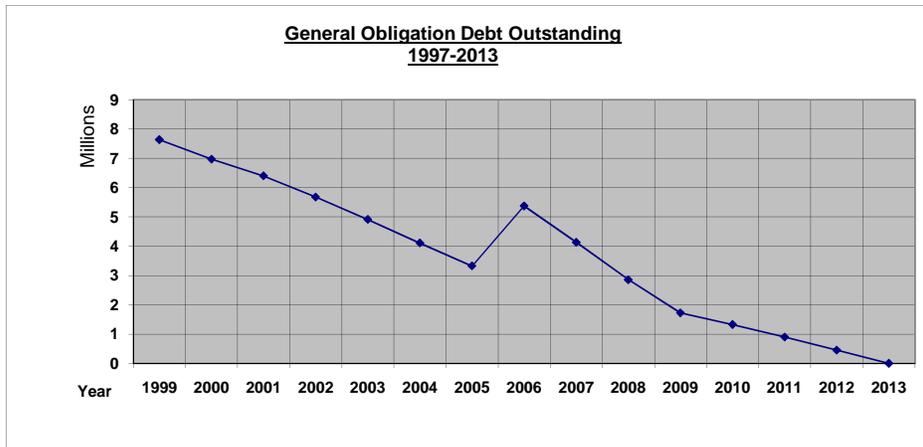
SCHEDULE OF DEBT SERVICE PAYMENTS

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
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	\$0	\$0	\$0	\$0	\$1,725,000	\$141,500	\$1,725,000	\$141,500	\$1,866,500

Statement On Debt Limitation:

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

2009 Equalized Value (TID Included) per Wisc. DOR	\$3,656,668,300	
5% Debt Limitation of Equalized Value	\$182,833,415	100.00%
Current Outstanding Debt of Oconto County	\$1,725,000	0.94%
Remaining Debt Margin	\$181,108,415	99.06%



FUND & CASH BALANCES 12/31/2008 & 12/31/2007

		FUND BALANCE 12/31/2008	FUND \$ CASH 12/31/2008	FUND BALANCE 12/31/2007	FUND \$ CASH 12/31/2007
GENERAL FUND:			\$ 11,451,140		\$ 11,887,778
	RESERVED FOR OPERATIONS	3,764,460		3,874,539	
	RESERVED-CASH FLOW	\$ 2,267,747		\$ 2,334,060	
	FUND BALANCE APPLIED NEXT YR	917,105		463,999	
	NON-LAPSING CARRY-OVER	733,718		787,820	
	UNDESIGNATED	3,799,309		4,427,360	
	RESERVE FOR TAX CERTIFICATES	1,992,514		1,592,239	
	<i>TOTAL</i>	\$ 13,474,853		\$ 13,480,017	
SPECIAL REVENUE:			\$ 2,124,572		\$ 2,163,221
	HIGHWAY	520,332		756,875	
	HUMAN SERVICES	814,162		348,281	
	JAIL ASSESSMENT	131,083		110,478	
	FAMILY MEDIATION	2,295		1,338	
	COUNTY SALES TAX	463,965		545,807	
	TOURISM	15,363		(2,647)	
	WATERSHED	0		(901)	
		\$ 1,947,200		\$ 1,759,231	
ENTERPRISE:			\$ 1,015,076		\$ 1,034,355
	RECYCLING	\$ 1,102,157		\$ 1,222,021	
INTERNAL SERVICE:			\$ 1,917,523		\$ 1,167,684
	HIGHWAY (Unrestricted Net Assets)	\$ 2,928,605		\$ 2,327,356	
TRUST FUNDS:			\$ 607,479		\$ 857,892
	REVOLVING LOAN	551,730		475,797	
	DOG LICENSE	19,568		18,726	
	COA TRANSPORTATION	857		3,374	
	SECTION 125/HRA	14,996		13,800	
	DEBT SERVICE-CURRENT	0		47,821	
		\$ 587,151		\$ 559,518	
TOTALS		\$ 18,937,809	\$ 17,115,790	\$ 18,126,122	\$ 17,110,930

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 and tax certificates. 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. (Revised for 2009 to be \$4,000,000 and \$2,000,000 respectively)

WISCONSIN and COUNTY SALES TAX HISTORY

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

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

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

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

ADMINISTRATION AND COLLECTION

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

OCONTO COUNTY SALES TAX HISTORY

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

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

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

OCONTO COUNTY SALES TAX FUND

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

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

YEAR	COUNTY SALES TAX RECEIPTS	USED FOR 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	\$2,751,040	\$1,638,877	\$1,565,456	\$675,989
2002-2003	\$2,891,412	\$1,630,154	\$1,038,058	\$899,189
2004-2005	\$3,000,333	\$1,559,366	\$1,559,412	\$780,747
2006-2007	\$3,078,391	\$2,041,633	\$1,277,719	545,804
2008	\$1,487,666	\$1,217,594	\$353,275	\$462,601
2009	\$1,338,899 (estimate)	\$1,232,763	\$540,850	\$27,887 (estimate)

	A	B	C	D	E	F	G	H	I	J
1	COUNTY SALES TAX FUND CAPITAL ITEMS EXPENDITURES 2000 - 2009									
2				<u>Courthouse</u>	<u>Sheriff</u>	<u>Data Process</u>	<u>New View</u>	<u>LWR\</u>	<u>Others</u>	
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	<u>1,084,411</u>	#		<u>782,000</u>	<u>30,411</u>	<u>152,000</u>	<u>120,000</u>		<u>-</u>	1,084,411
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	<u>481,026</u>	#		<u>141,723</u>	<u>30,751</u>	<u>99,414</u>	<u>135,195</u>	<u>73,943</u>	<u>-</u>	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	<u>733,802</u>	#		<u>85,466</u>	<u>275,837</u>	<u>122,532</u>	<u>227,020</u>	<u>22,947</u>	<u>-</u>	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 project			20,000				
48	<u>304,252</u>	#		<u>59,204</u>	<u>124,090</u>	<u>48,037</u>	<u>52,450</u>	<u>20,471</u>	<u>-</u>	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-NavilLine software (#2 of 2)			11,870				
62	<u>491,141</u>	#		<u>147,088</u>	<u>90,589</u>	<u>73,677</u>	<u>179,787</u>	<u>-</u>	<u>-</u>	491,141

	A	B	C	D	E	F	G	H	I	J
1	COUNTY SALES TAX FUND CAPITAL ITEMS EXPENDITURES 2000 - 2009									
2				<u>Courthouse</u>	<u>Sheriff</u>	<u>Data Process</u>	<u>New View</u>	<u>LWR\</u>	<u>Others</u>	
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	18,330	30,000	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	40,469	30,000	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		VOIP 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	126,837	30,000	577,999
109										
110	2008									
111	30,000		County Fair Association (4 of 5)						30,000	
112	108,238		Sheriff squads		108,238					
113	30,000		Sheriff communications-911 logger system		30,000					
114	132,825		Technology services hardware/software			132,825				
115	50,000		Forestry vehicle replacements					50,000		
116	852		Surveyor truck replacement					852		
117	351,914	#		-	138,238	132,825	-	50,852	30,000	351,915
118	2009									
119	30,000		County Fair Association (5 of 5)						30,000	
120	140,000		Sheriff squads		140,000					
121	50,000		Sheriff communications-Spillman software		50,000					
122	75,000		Sheriff-laptops in squads		75,000					
123	30,000		Property-carpeting	30,000						
124	25,000		Property-signage	25,000						
125	50,000		LWR-Forestry					50,000		
126	31,000		Courts-videoconference room #A						31,000	
127	65,000		T/S computer equipment			65,000				
128	45,000		T/S AIX server			45,000				
129	541,000	#		55,000	265,000	110,000	-	50,000	61,000	541,000
130										
131	\$ 6,333,537		TOTALS	\$ 1,679,296	\$ 1,930,038	\$ 1,259,862	\$ 879,493	\$ 403,849	\$ 181,000	6,333,538

2 COUNTY SALES TAX COLLECTIONS REPORT-ACTUAL AND PROJECTED

3	DATE	RECEIVED	AMOUNT	YTD	
6	TOTAL FOR 1994			\$287,687.30	#
7	TOTAL FOR 1995			808,756.53	#
8	TOTAL FOR 1996			920,221.13	# 114%
9	TOTAL FOR 1997			1,027,080.04	# 112%
10	TOTAL FOR 1998			1,110,027.44	# 108%
11	TOTAL FOR 1999			1,217,468.55	# 110%
12	TOTAL FOR 2000			1,360,229.59	# 112%
13	TOTAL FOR 2001			1,390,813.29	# 102%
14	TOTAL FOR 2002			1,386,752.91	# 100%
15	TOTAL FOR 2003			1,504,659.89	# 109%
16	TOTAL FOR 2004			1,556,083.65	# 103%
17	TOTAL FOR 2005			1,536,221.47	# 99%
18	TOTAL FOR 2006			1,575,878.98	# 103%
19	TOTAL FOR 2007			1,502,513.36	# 95%

REVENUES:
Collected To Date
Since 07/01/94 \$19,775,759

EXPENDITURES:	Year:	Debt Service:	Capital Plan:
	1995-2007	\$11,197,938	\$5,440,623
	2008	1,217,594	363,677
	2009	1,232,763	540,850
	2010	461,000	525,500
	2011	469,500	920,000
	2012	477,000	635,000
	2013	459,000	380,000
	Total 1995-2008	\$12,415,532	\$8,805,650

COSALES TAX FUND: 1,338,899.48 at 90%

Balance begin	\$462,601	
YTD receipts	\$1,103,699	\$235,200
Debt Service-cy	(\$1,232,763)	
Commitments	(\$540,850)	
ESTIMATED FUND BALANCE 12/31		\$27,887

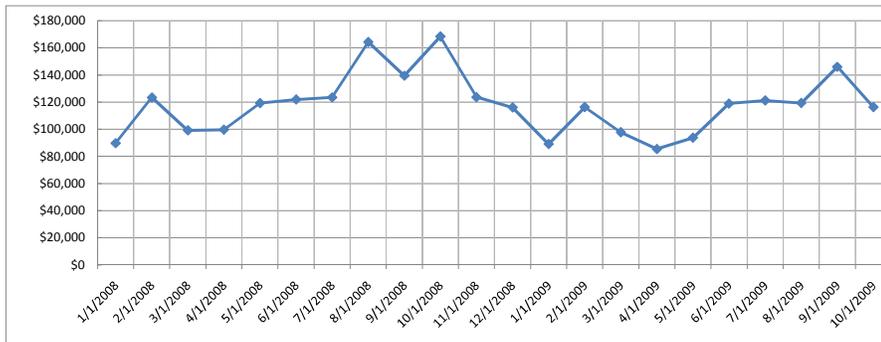
2009 ALLOCATIONS:

ALLOCATED	YTD	FINAL	PROJECT	Status
50,000	36,514	36,514.0	FORESTRY EQUIPMENT	FINISHED
30,000	30,000	30,000	FAIR BUILDING FINAL PMT	FINISHED
45,000	45,000	45,000	TECH SVCS-AIX SERVER	FINISHED
40,000	40,000	40,000	TECH SVCS-SERVER & STORA	FINISHED
24,850	24,850	24,850	TECH SVCS-EQUIPMENT	FINISHED
25,000	698		PROPERTY-SIGNAGE	IN PROGRESS
30,000	0	0	PROPERTY-CARPETING	ON HOLD
50,000	50,000	50,000	SHERIFF-SPILLMAN	FINISHED
75,000	69,643		SHERIFF-MOBILE LAPTOPS	IN PROGRESS
140,000	138,187	138,187	SHERIFF-SQUADS	FINISHED
31,000	31,000	31,000	COURTS VIDEOCONFERENCE	FINISHED

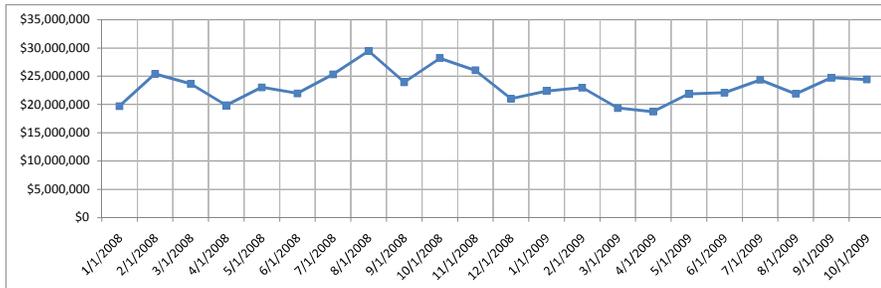
\$540,850 \$465,891 \$395,551
 1,232,763 <- 2009 DEBT SERVICE
 \$1,773,613 \$465,891

Notes:
 Collections are made by State and deposited with the County via EFT into County investment LGIP
 Interest earned on deposits are credited to general investments interest to reduce annual property tax levy
 Funds are received on the last working day of the month and reflect collections from the previous last half of the month to the "current" first half of the month
 CLARK County adopts county sales tax effective 1/1/2009, being the 61 county in the state.

TREND OF OCONTO COUNTY SALES TAX COLLECTIONS JAN 2008 TO DATE



TREND OF STATE-WIDE COUNTY SALES TAX COLLECTIONS JAN 2008 TO DATE



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. A total of 39 projects totaling \$29.4 million are identified for completion between 2010-2014. These projects are intended to improve the quality of life for all residents of the County of Oconto County.

OCONTO COUNTY TENTATIVE 5 YEAR CAPITAL PROJECTS PLAN			2010-2014	
Year/Department:	Amount	Project Title Summary	Funding Source:	
			Co Sales Tax	Highway Fund
<u>2010:</u>				
Highway	\$700,000	Various Equipment Replacement		700,000
Forest/Parks	\$20,000	Road Grader Replacement	20,000	
Public Property	\$30,000	Carpeting	30,000	
Technology Services	\$75,000	AS400 Software Replacement	90,000	
Technology Services	\$55,000	ISCSI Storage Unit	30,000	
Technology Services	\$15,000	Netmotion VPN Solution		
Technology Services	\$15,000	# Toughbook Laptop P/C's	40,000	
LWR-Land Information	\$74,000	Ortho Project	74,000	
Sheriff	\$140,000	Vehicles (6)	140,000	
	\$1,124,000		\$424,000	\$700,000
<u>2011:</u>				
Highway	\$700,000	Various Equipment Replacement		700,000
Airport	\$95,500	Reconstruct Runway & Taxiway	95,900	
Forest/Parks	\$85,000	Backhoe	85,000	
Forest/Parks	\$35,000	Replace 4x4 truck	35,000	
Forest/Parks	\$100,000	Road Grader Replacement	20,000	
Technology Services	\$70,000	HHS Case Mgt. Software	70,000	
Technology Services	\$70,000	Various Computer Equipment/software	70,000	
Sheriff	\$140,000	Vehicles (6)	140,000	
Sheriff	\$500,000	Narrowband radio project	500,000	
	\$1,795,500		\$1,015,900	\$700,000
<u>2012:</u>				
Highway	\$700,000	Various Equipment Replacement		700,000
Technology Services	\$40,000	Various Computer Equipment/software	40,000	
Technology Services	\$30,000	Infrastructure Upgrades	30,000	
Technology Services	\$70,000	HHS Case Mgt. Software	70,000	
Forest/Parks	\$100,000	Dozer	100,000	
Public Property	\$255,000	Skywalk Repairs	255,000	
Sheriff	\$140,000	Vehicles (6)	140,000	
	\$1,335,000		\$635,000	\$700,000
<u>2013:</u>				
Highway	\$700,000	Various Equipment Replacement		700,000
Public Property	\$100,000	Elevator Upgrade (ADA)	100,000	
Technology Services	\$40,000	Various Computer Equipment/software	40,000	
Technology Services	\$100,000	Infrastructure Upgrades	100,000	
Sheriff	\$140,000	Vehicles (6)	140,000	
	\$1,080,000		\$380,000	\$700,000
<u>2014:</u>				
Highway	\$700,000	Various Equipment Replacement		700,000
Technology Services	\$150,000	Various Computer Equipment/software	150,000	
Sheriff	\$150,000	Vehicles (6)	150,000	
Sheriff	\$23,000,000	Jail (122 bed)	15,000,000	
	\$24,000,000		\$15,300,000	\$700,000
	\$29,334,500	2010-2014 TOTAL	\$17,754,900	\$3,500,000

CAPITAL IMPROVEMENT PLAN REQUEST FORM

Department: Forestry & Parks

Project Title: Caretaker Camper

Description: Purchase a new or used travel trailer camper. Camper would be in the 25-35 foot range and be equipped with a restroom, kitchen facilities, and sleeping area. The camper would be stored at the Forestry Shop while not in use at NBS.

Justification: To replace older unit. Older unit is a 1991 26 foot Prowl that is used during the summer months by the North Shore Caretaker. The existing trailer will be 20 years old, out dated, and repairs/maintenance will be expensive to keep using.

Trailer is used for overnight stay of caretaker. This allows the caretaker to be present during the weekends. The Replacement is part of 15 year County Forest Land Use Plan.

Operational Budget Impact: None

Project Cost Information:

Capital Costs:

Year(s): 2010 Cost: \$20,000

Funding Sources

Sales Tax \$ 20,000

TOTAL \$20,000

CAPITAL IMPROVEMENT PLAN REQUEST FORM

Department: Technology Services

Project Title: Toughbook Computers

Description: Add (3) more computers to Sheriff Dept cars

Justification: An effort to increase the number of squad cars equipped with mobile from 15 to 18 in the Sheriff Dept.

Operational Budget Impact: No impact. We purchase with 3 year warranty and after that it is time/material.

Project Cost Information:

Capital Costs:

Year(s): 2010 Cost: \$15,000.00

Funding Source:

Capital Improvement Fund

TOTAL: \$ 15,000

CAPITAL IMPROVEMENT PLAN REQUEST FORM

Department: Technology Services

Project Title: Netmotion VPN Server

Description: Install Netmotion to maintain Cell connections in a more reliable fashion

Justification: Currently, many squad cars are having VPN disconnect issues. This software will maintain the connection until a cell signal is re-established. Many counties have gone to this to help with connection reliability of computers in vehicles such as the Sheriff Dept.

Operational Budget Impact: \$1000.00

Project Cost Information:

Capital Costs:

Year(s): 2010 Cost: \$15,000

Funding Source:

Capital Improvement (Sales Tax)

TOTAL: \$ 15,000

CAPITAL IMPROVEMENT PLAN REQUEST FORM

Department: Technology Services

Project Title: AS400 Software Replacement

Description: AS400 phase out

Justification: Rather than continually replace the AS400 every 5 years or so, it is the goal of TS to phase out the AS400 by the end of 2012. This means we will will require replacing or migrating the financial system, tax system, deeds system, human services system software that currently runs on the AS400.

Operational Budget Impact: Should be minimal or eventually possibly save money as support contracts are being paid already for the AS400 system software.

Project Cost Information:

Capital Costs:

Year(s): 2010 Cost: \$75,000

Funding Source:

Capital Improvement (Sales Tax)

TOTAL: \$ 75,000

CAPITAL IMPROVEMENT PLAN REQUEST FORM

Department: Technology Services

Project Title: ISCSI Storage

Description: To increase the capacity of data SAN Storage

Justification: Increase storage for the data on our windows servers and for imaging. To also be used for Backup purposes and disaster recovery. County is now using Virtualized servers and quality centralized ISCSI SAN storage is absolutely critical for this to be successful.

Operational Budget Impact: Approx. \$4,000.00

Project Cost Information:

Capital Costs:

Year(s): 2010 Cost: \$55,000.00

Funding Source:

Capital Improvement Fund

TOTAL: \$ 55,000

CAPITAL IMPROVEMENT PLAN REQUEST FORM

Department: Sheriff

Project Title: Vehicles (6)

Description: Replacement of used vehicles. Currently, this department has 34 vehicles. The intent is to replace the entire fleet every 5 years. The newer vehicles are provided to the road patrol deputies. The older squads are recycled

Justification: Replace high mileage vehicles. Annual project.

Operational Budget Impact: Improved vehicle mileage and fewer repairs.

Project Cost Information:

Capital Costs:

Year(s): 2010 Cost: \$140,000

Funding Sources

Sales Tax \$ 140,000

TOTAL \$140,000

CAPITAL IMPROVEMENT PLAN REQUEST FORM

Department: Public Property

Project Title: Carpet Replacement

Description: To replace worn out carpet.

Justification: Carpeting in certain high traffic areas need to be replaced. Worn carpet is also a safety hazard.

Operational Budget Impact: None

Project Cost Information:

Capital Costs:

Year(s): 2010 Cost: \$30,000

Funding Sources

Sales Tax \$ 30,000

TOTAL \$30,000

1
2 **RESOLUTION # 85 -2009**
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, 2010 THRU DECEMBER 31, 2010 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 2010 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 2010 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 2010 Proposed Oconto County Budget, a copy of which is on file in the office of the
21 County Clerk, be adopted as a detailed line item budget, and a county tax levy of
22 \$16,899,471, a library tax levy of \$369,422 per sec. 43.12 Wis. Stats., and a county bridge
23 aid levy of \$222,222 per sec. 82.08(2), Wis. Stats.(totaling **\$17,491,115**) be, and hereby
24 is, levied as the 2010 County Tax per sec 70.62(1), Wis. Stats., and additionally that
25 \$509.44 be charged back as illegal real estate per sec. 70.74(2), Wis. Stats., and a State
26 Forestry Mill Tax of \$627,561.63 be levied per Sec 70.58(1), Wis. Stats.
27

28 Submitted this 29th day of October, 2009.
29

30 BY: FINANCE AND INSURANCE COMMITTEE
31

32 Leland Rymer, Chairperson
33

34 Don Glynn
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36 Lois Trever
37

38 Edward Young
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40 Tom Gryboski
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STATE OF WISCONSIN } I, Kim Pytieski
County Oconto } do hereby certify
that the above is a true and correct copy of the
original now on file in the office of the County Clerk and
that it was adopted by the Oconto County Board of
Supervisors on this date.
Date: 10-29-09 Kim Pytieski
(Seal) County Clerk

Reviewed by Corporation Counsel:

Am

Initials of
Corp. Counsel

10/15/09

Date
Reviewed

Adopted by Vote:

Ayes: 28 Nays: 2 Absent: 1

MINUTES
MONDAY, SEPTEMBER 28, 2009 - 9:00 A.M.
FINANCE/INSURANCE COMMITTEE OF OCONTO COUNTY BOARD SUPERVISORS
CONFERENCE ROOM #1003 - 1st FLOOR COURTHOUSE BLDG "A"
301 WASHINGTON STREET, OCONTO, WI 54153-1699
www.co.oconto.wi.us

COMMITTEE PRESENT: Chairperson Lee Rymer, Don Glynn, Tom Gryboski, Lois Trever, Ed Young

COMMITTEE ABSENT: None

OTHERS PRESENT: Kevin Hamann, Administrative Coordinator; Terry Hinds, Finance Director; Jim Lacourciere, County Board Supervisor (Historical Society, Public Property Committee, Library & City-County Airport); Kay Rank, Gillett Public Library; Peg Murphy, Farnsworth Public Library; Karl Ballestad, Historical Society; Ann Ammerman, Suring Area Public Library; Joan Denis, Oconto Falls Community Library; Mandy Samsa, Lena Public Library; Lea Neveau, Erv Limberg, Lakes Country Public Library; Jim Beaumia, Peter Stark, Historical Society; Henry Reidinger; Jerry Beekman, County Board Supervisor; Eileen Dufeck, City-County Airport; Ted Rockwell, Maintenance Engineer; Kevin L. Noack, Courthouse Employee; Bill Grady, County Board Supervisor (Public Property Committee); Louis Winkler, County Board Supervisor (Forestry & Parks Committee); Pat Virtues, Zoning Administrator; Ken Dolata, County Employee; Bob Skalitzky, Forestry & Parks Administrator; Mark Teuteberg, LIS Administrator/Surveyor, Dennis Kroll, County Board Supervisor (Land Conservation Committee)

TIME MEETING BEGAN: 9:00 a.m.

1.

Approval of Agenda

Motion by Young, second by Glynn to approve agenda. Vote carried unanimously.

2.

Approval of Minutes of Previous Meeting

Motion by Trever, second by Gryboski to approve the September 18, 2009 minutes. Vote carried unanimously.

3.

Communications

None.

4.

Review 2010 Budgets

9:00-9:15 - Budget Process Overview

Reviewed summary sheet of requests. Original requests result in an increase of \$1,029,707 in tax levy, or 6.0%. Tax rate would increase 33.8 cents or 7.18%.

9:15-10:25 - County Libraries

Request of \$369,422. \$360,622 per recently adopted plan and \$8,800 for Library Services Board for promotion and per diems. Discuss implementation of plan goals, charges for other counties, library budgets, and promotion of the Libraries.

Oconto Falls Library

Additional funding will be put into staff pay, increase in circulation materials. City funding is expected to be the same.

Gillett Public Library

Additional funding to increase hours, will be open on Monday.

Oconto Farnsworth Library

Plan did not provide additional money. City expected to freeze their funding amounts.

Lena Public Library

Additional funding will result in additional business hours, programming and materials. Village is expected to reduce their funding.

Suring Public Library

Additional funding will result in the County funding to beat the level it should have been per prior agreements. Will now be able to add materials.

Lakewood Public Library

Additional funding will result in additional hours and paying for maintenance items.

10:25-10:35 - Historical Society

Request for \$9,991, \$0 increase. Discussed improving signage on US 41 due to the new bypass, \$18,000 maintenance account, and their fund balance.

10:35-10:45 - Senior Citizens Center

Request for \$3,275, \$0 increase. Discussed maintenance issue involving a water problem. They don't know how to fix it or an estimated cost.

10:45-11:00 - City-County Airport

Request for \$17,621, \$0 increase. Discussed City funding, capital projects, and future county funding. Also discussed revenue of \$110,000 received for sale of sand. This money can only be used for capital projects.

11:00-11:45 - Courthouse Property/Maintenance

Request for \$735,452, \$0 increase. Discussed cleaning service, Beyer Home funding, sign project and employee retirement. Reduced Beyer Home from \$18,000 to \$10,000.

Broke for lunch at 11:33, resumed at 12:50.

1:00-3:00 - Land & Water Resources:

Administrative Support

Request for \$24,527, \$0 increase. Discussed need for Office Chair position, office supply budget, and photocopying copy.

Forestry, Parks & Recreation

Request for \$42,122, decrease of \$10. Discussed filling vacant position, capital budget, new parks online system, staffing levels, and timber sales.

Zoning/Solid Waste/Recycling/MAR-OCO

Request of \$302,180, \$0 increase. Budget does eliminate one position, Zoning Enforcement Technician, and the part-time Deputy Zoning Administrators. Discuss non-metallic mining, lake protection program, and reduction in revenue due to less permits being issued.

Land Conservation

Request for \$116,928, decrease of \$41,121. State funding to increase \$48,071. Discuss the County cost sharing program.

Land Information (Surveyor, Tax Lister, Land Records)

Request of \$360,005, decrease of \$76. Discussed LTE's, mapping projects, ortho photography project, surveying for Marinette County, and the SOLO system.

5.

Adjournment

Meeting adjourned by chair at 2:26 p.m.

Kevin Hamann, Recording Secretary

KH/jmz Date Posted: September 28, 2009

MINUTES
TUESDAY, SEPTEMBER 29, 2009 - 9:00 A.M.
FINANCE/INSURANCE COMMITTEE OF OCONTO COUNTY BOARD SUPERVISORS
CONFERENCE ROOM #1003 - 1st FLOOR COURTHOUSE BLDG "A"
301 WASHINGTON STREET, OCONTO, WI 54153-1699
www.co.oconto.wi.us

COMMITTEE PRESENT: Chairperson Lee Rymer, Don Glynn, Tom Gryboski, Lois Trever, Ed Young

COMMITTEE ABSENT: None

OTHERS PRESENT: Kevin Hamann, Administrative Coordinator; Terry Hinds, Finance Director; Wayne Sleeter, Technology Services Director; Ruth Carriveau, Commission on Aging; Doug McMahon, Fair Board; Guy Gooding, County Board Supervisor (Extension Education Committee); John Pinkart, UW Extension Department Head; Robert Mraz, Corporation Counsel; Tim Magnin, Emergency Management Director; Joy Hogan, Child Support Director; Donzi, Child Support Agency; Jay Conley, District Attorney; Barbara Cook, Victim Witness Coordinator; Mike Hodkiewicz, Clerk of Court; Frank Calvert, Court Commissioner; Mike Jansen, Sheriff; Karen Lefevre, County Employee

TIME MEETING BEGAN: 9:00 a.m.

1.

Approval of Agenda

Motion by Young, second by Gryboski to approve agenda. Vote carried unanimously.

2.

Approval of Minutes of Previous Meeting

Motion by Trever, second by Glynn to approve September 28, 2009 minutes. Vote carried unanimously.

3.

Communications

Technology Services Manager informed Committee of the cost of the Microsoft license program. \$29,759 for each year of a 3 year agreement.

4.

Review 2010 Budgets

9:00-9:15 - Commission on Aging

Request for \$32,878, increase of \$388. Increase due to match for State transportation grant.

9:15-9:30 - Youth Fair

Request for \$9,400, decrease of \$100. Decrease due to lower computer support.

Motion by Glynn, second by Trever to move to Corporation Counsel budget. Vote carried unanimously.

10:30-10:45 Corporation Counsel

Request for \$82,610, decrease of \$43. Discussed potential impact of staffing change. Reduce operating costs based on historical spending.

9:30-9:45 - Extension/Education

Request of \$291,836, \$0 increase. Decrease in agent contracts due to State furloughs.

9:45-10:00 - Medical Examiner

Request of \$91,663, \$0 increase. Proposed operating cost change to a fixed flat charge instead of per line item.

10:00-10:15 - Emergency Government/Risk Management

Request of \$38,731, decrease of \$53. Outlay of \$6,500 for 2009 was eliminated. Emergency Management Committee requests additional \$4,645 to replace some outlay. Also discussed Code Red.

10:15-10:30 - Child Support

Request of \$152,386, decrease of \$82,095. Decrease due to additional temporary federal funding.

10:30-10:45 - Corporation Counsel

Discussed above.

10:45-11:00 - District Attorney/Victim Witness

Request of \$221,229, \$0 increase. Decrease were in reducing operating cost knowing they will probably exceed budgetary amounts. Discussed increasing operating cost to more realistic number, but to do so results in additional furlough days. Committee raised Professional Services from \$0 to \$4,000.

11:00-11:45 - Courts (Clerk of Courts/Circuit Court/Law Library/Register in Probate/Family Court/Mediation)

Request for \$316,490, \$0 increase. Decrease in operating costs of over \$15,000 just to comply with budget guidance letter. Discussed jury fees, which are budgeted low. Committee added back in \$7,473 to restore jury cost back to this year's budget amount. Family Mediation raised fees to increase revenue by \$2,000.

Broke for lunch at 11:42, resumed at 12:59.

1:00-3:00 - Sheriff

Request for \$5,687,281, \$630 decrease. Discussed revenue changes, including juvenile jail revenues, and state and federal aids. Sheriff eliminated one position, part-time process server and reduce overtime by not filling some replacement hours. Discussed Recreational Officer position as it does not pay for itself per original agreement. Discussed capital items, the 6 vehicles and the future jail costs. Discussed possible furloughs and have to do it for 24/7 position. Also discussed janitorial supplies for jail. Added \$8,000 to janitorial supplies line item.

5.

Adjournment

Meeting adjourned by chair at 3:01 p.m.

Kevin Hamann, Recording Secretary

KH/jmz Date Posted: September 29, 2009

MINUTES
WEDNESDAY, SEPTEMBER 30, 2009 - 9:00 A.M.
FINANCE/INSURANCE COMMITTEE OF OCONTO COUNTY BOARD SUPERVISORS
CONFERENCE ROOM #1003 - 1st FLOOR COURTHOUSE BLDG "A"
301 WASHINGTON STREET, OCONTO, WI 54153-1699
www.co.oconto.wi.us

COMMITTEE PRESENT: Chairperson Lee Rymer, Don Glynn, Tom Gryboski, Lois Trever, Ed Young

COMMITTEE ABSENT: None

OTHERS PRESENT: Kevin Hamann, Administrative Coordinator; Terry Hinds, Finance Director; Amy Cisar, County Employee; Elmer Ragen, County Board Supervisor (Highway Committee); Pat Scanlan, Highway Commissioner; Irene Drake, Economic Development & Tourism; Mary Lemmen, County Board Supervisor (Economic Development & Tourism Committee); Nancy Rhode, Economic Development & Tourism; Bruce Mommaerts, Economic Development & Tourism Director; Greg Benesh, Health & Human Services Deputy Director; Craig Johnson, Health & Human Services Director

TIME MEETING BEGAN: 9:00 a.m.

1.

Approval of Agenda

Motion by Young, second by Glynn to approve agenda. Vote carried unanimously.

2.

Approval of Minutes of Previous Meeting

Motion by Trever, second by Gryboski to approve September 29, 2009 minutes. Vote carried unanimously.

3.

Communications

Reviewed spreadsheet (attached) showing equalized value share of each municipality.

4.

Review 2010 Budgets

9:00-11:00 - Highway

Request for \$3,221,672 for operating levy and \$222,222 for bridge aid levy. Operating levy is \$1 less than last year. Bridge aid is \$157,422 more than last year. Bridge aid levy is not subject to levy limit. Discussed road projects, town work, county furloughs, staffing changes, paving mile less for 2010, salt prices up 57%, hot mix plant.

11:00-11:45 - Economic Development/Tourism

Request for \$122,532 for Economic Development, \$0 increase. Request of \$124,534 for tourism marketing plus \$22,315 from sales tax revenue. Sales tax ordinance would have to be revised to allow this. Discussed whether the increase in marketing will generate enough tourism expenditure to generate additional sales tax revenue. Also discussed whether to allocate marketing funds from general fund instead of sales tax.

Broke for lunch at 12:01, reconvened at 1:00.

1:00-3:00 Health & Human Services

Request for \$4,988,184, \$0 increase. Discussed funding of Healthy Babies and Parent Resource Center which is included in this budget. Not funded in the budget is Teen Court and Tobacco Checks program contracted through UW-Extension. Discussed New Beginnings losing more than \$4,000 month. Also discussed impact of furloughs on the department.

General

Motion by Trever, second by Gryboski to approve OCEDC Tourism at \$126,760 with no sales tax funding. Vote carried unanimously.

5.

Adjournment

Meeting adjourned by chair at 1:51 p.m.

Kevin Hamann, Recording Secretary

KH/jmz Date Posted: September 30, 2009

MINUTES
THURSDAY, OCTOBER 1, 2009 - 9:00 A.M.
FINANCE/INSURANCE COMMITTEE OF OCONTO COUNTY BOARD SUPERVISORS
CONFERENCE ROOM #1003 - 1st FLOOR COURTHOUSE BLDG "A"
301 WASHINGTON STREET, OCONTO, WI 54153-1699
www.co.oconto.wi.us

COMMITTEE PRESENT: Chairperson Lee Rymer, Don Glynn, Tom Gryboski, Lois Trever, Ed Young

COMMITTEE ABSENT: None

OTHERS PRESENT: Kevin Hamann, Administrative Coordinator; Terry Hinds, Finance Director; Loralee Lasley, Register of Deeds; Vicki Coopman, Treasurer; Kim Pytleski, County Clerk; Wayne Sleeter, Technology Services Director; Danielle Peterson, County Employee

TIME MEETING BEGAN: 9:00 a.m.

1.

Approval of Agenda

Motion by Young, second by Glynn to approve agenda. Vote carried unanimously.

2.

Approval of Minutes of Previous Meeting

Motion by Gryboski, second by Trever to approve September 30, 2009 minutes. Vote carried unanimously.

3.

Communications

Reviewed summary of budget requests showing proposed levy increase and tax rate increase. Also discussed furlough information.

4.

Review 2010 Budgets

9:00-9:15 - Veterans Service Officer

Request of \$116,680, \$0 increase. Decreased operating cost but added \$1,200 for veteran flags.

9:15-9:30 - Register of Deeds

Request of \$16,645, increase of \$617. Revised real estate fees from \$60,000 to \$61,000.

9:30-9:45 - County Treasurer

Request of \$504,887, increase of \$200,504. Increase due to \$200,500 decrease in investment interest revenue. Also discussed \$3,000 increase in bank charges.

9:45-10:00 - County Clerk/Elections/County Board

Request of \$207,846, \$0 increase. SVRS fees will increase. Staffing change due to Administrative Coordinator staffing change. County Board request of \$216,799, decrease of \$2,386. Decrease due to moving to one official newspaper.

10:00-10:15 - Technology Services

Request of \$656,804, \$0 increase. Reduced amount of maintenance contracts. Also discussed

items in the capital budget.

10:15-10:30 - Administrative Coordinator/Insurance/Negotiations

Request of \$175,090 for Administrative Coordinator and \$142,672 for Risk Management. \$0 increase. Discussed staffing change to a new part-time Confidential Assistant. Motion by Trever, second by Young to approve Administrative Coordinator budget proposal. Vote carried unanimously.

10:30-10:45 - Finance/Debt Service

Request of \$218,298, \$0 increase. Balanced budget by eliminating part-time clerical position.

10:45-11:00 - Contingency/General Fund

Contingency of \$250,000. Discussed amount to take from general fund to balance budget.

Discussed Capital Improvement budget and sales tax funding.

11:00-12:00 Review all Departmental/Agency Requested Amounts and Forward Finance Committee Recommended Budget for Public Hearing

Contingency at \$250,000, General fund applied of \$325,000 of which \$125,000 will be from furloughs, and \$318,658 from levy increase of 1.9% and tax rate increase of 14.1 cents, or 3%, and \$400,000 from Health & Human Services Fund balance and Capital budget as attached.

Motion by Gryboski, second by Glynn to recommend above for 2010 Budget. Vote carried unanimously.

5.

Adjournment

Meeting adjourned by chair at 10:58 a.m.

Kevin Hamann, Recording Secretary

KH/jmz Date Posted: October 1, 2009