



2024

OCONTO COUNTY
BUDGET

AS RECOMMENDED BY THE
OCONTO COUNTY ADMINISTRATOR
AND PRESENTED TO THE
OCONTO COUNTY BOARD OF SUPERVISORS

OCTOBER 26, 2023

COMPILED BY
OCONTO COUNTY FINANCE DEPARTMENT
Lisa Sherman, Director

COUNTY OF OCONTO

2024 BUDGET

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Oconto County Administrator
301 Washington St.
Oconto, WI 54153

To: To the Honorable Oconto County Board of Supervisors

From: Erik Pritzl, County Administrator

Date: October 26, 2023

Re: Recommended 2024 Budget

The development of the County Administrator's Recommended 2024 Budget is a result of a thorough process involving meetings with the department heads and additional department staff as needed, the Finance Director, Lisa Sherman, and the County Administrator. Department heads identified revenues to cover the increased costs specific to their departments whenever possible, and were very responsible in their budget requests. In addition, meetings are held with outside agencies including the Oconto County Economic Development Corporation (OCEDC), Commission on Aging, the Oconto Falls Senior Center, the Airport, Youth Fair Board, and Historical Society. This process involves over 30 meetings over the course of 2 ½ weeks. Every review includes a summary sheet provided by Lisa along with line item reviews and questions and answers.

During the next step in the budget process, all standing committees received summaries of the proposed budgets and had an opportunity to ask questions and provide input during meetings during the month of September.

The recommended 2024 budget complies with tax levy limits and maintains services and operations for another year. The challenge in preparing this budget was eased somewhat by the levy increase allowed due to net new construction and the increase in shared revenue from the State of Wisconsin. These additional funds supported funding of services to meet the needs of citizens in mandated services and take steps to responsibility serve, support and protect the people and places throughout our community.

The 2024 budget includes a budgeted increase in new funds of \$786,594 due to net new construction of 1.56% and additional shared revenue funds. The amount of levy increase allowed due to net new construction was \$309,182. These additional funds assist the county in addressing what has been significant inflationary increases over the past year related to materials and supplies to deliver services, and the need to remain competitive with wages and benefits to retain and attract a workforce to deliver services. The shared revenue supplemental payment from the State of Wisconsin is budgeted at \$477,416, and this will help in addressing increases in public safety, public works and transportation.

Highlights of the 2024 Annual Budget:

- Tax rate of \$3.583 (decrease of 58.4 cents or -14.02%)
- Tax levy of \$22,061,436
- Contingency budget decreased from \$217,307 to \$125,000
- General Fund applied of \$713,000, an increase of \$113,100 from 2023
- Health & Human Services Fund transfer decrease of \$750,000

- Capital Projects – increased \$531,000 with funding from sales tax, ARPA and grants
- Debt Service – decreased \$480,000
- An increase of \$713,000 in Public Safety services due to wage increases, position additions, premium pay, and operating costs
- An increase in Public Works of \$228,000 due to an increase in costs for county road operations and the Clean Sweep Program for 2024
- An increase of \$671,151 for wage increases for employees to fund a 2% wage increase, 1% retention incentive, pay grade steps and merit
- An increase of \$177,945 for health insurance premiums

If anyone has any questions or concerns about the Recommended 2024 Annual Budget, please contact the Finance Department or my office. I look forward to working with you in reviewing this document during the budget adoption process.

COUNTY OF OCONTO FINANCE DEPARTMENT

DATE: OCTOBER 26, 2023
TO: OCONTO COUNTY BOARD OF SUPERVISORS
FROM: FINANCE DEPARTMENT
RE: YEAR 2024 BUDGET TRANSMITTAL AND OVERVIEW

In accordance with Section 62.90 Wisc. Stats. And Section 2.25(1) of the Oconto County Code of Ordinances, the Oconto County Administrator is submitting its recommended year 2024 budget for your review, consideration, and adoption.

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

The 2024 budget sets the **county tax levy at \$22,061,436** which is a **mill rate of \$3.583** per \$1,000 of equalized value. This compares to the 2023 county tax levy of \$21,763,570 and a mill rate of \$4.167. The dollar increase is \$297,866, which is a 1.40% increase, and a **mill rate decrease** of 58.4 cents per \$1,000 of equalized value. The county tax levy includes a county debt levy in the amount of \$1,280,606. The mill rate percent is affected not only by the tax levy change, but also by the increase in equalized value of the county. The equalized value of the county increased \$935,180,500 from 2022 to 2023 and is at \$6,157,936,335 (less TID). The 2024 county budget remains subject to the provisions contained in Wisconsin Act 32 (2011-2012 State Biennial Budget). The Act places a levy limit at either 0% or a percent increase equal to the value of net new construction. For Oconto County, the increase in net new construction for 2023 is 1.561%. The percentage increase is now based on the prior year's actual levy less personal property aid. Previous to 2012, the percentage increase was based on the allowable levy, which the county was well under. This resulted in a significant restriction for determining Oconto County's levy.

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

Thank you,

Lisa Sherman

LISA SHERMAN,
FINANCE DIRECTOR

NOTICE OF PUBLIC HEARING – PROPOSED 2024 BUDGET

COUNTY OF OCONTO, WISCONSIN

October 26, 2023 9:00 am

Notice is hereby given that a **PUBLIC HEARING** on the **PROPOSED 2024 BUDGET** for the **COUNTY OF OCONTO, WISCONSIN**, as recommended by the **Oconto County Administrator**, will be held Thursday, October 26, 2023 at 9:00 am in Room 3041, located at 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 2024 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 2024 budget:

	ADOPTED	PROPOSED	AMOUNT	PERCENT
	2023	2024	CHANGE	CHANGE
EXPENDITURES:				
General Government	\$7,340,340	\$7,344,452	\$4,112	0.1%
Public Safety	8,857,392	9,570,492	713,100	8.1%
Health and Human Services	13,037,762	12,984,326	(53,436)	-0.4%
Public Works (incl. Highway)	11,094,227	11,322,274	228,047	2.1%
Culture, Recreation and Education	1,423,338	1,997,056	573,718	40.3%
Conservation and Development	2,528,956	3,676,421	1,147,465	45.4%
Capital Projects-Other	1,531,077	2,062,410	531,333	34.7%
Debt Service	1,778,000	1,297,125	(480,875)	-27.0%
TOTAL EXPENDITURES	\$47,591,092	\$50,254,556	\$2,663,464	5.6%
REVENUES:				
Taxes (Other than Property)	\$740,232	\$698,242	(\$41,990)	-5.7%
Intergovernmental Grants/Aids	9,651,493	11,796,863	2,145,370	22.2%
Licenses and Permits	371,140	400,540	29,400	7.9%
Fines, Forfeitures and Penalties	178,500	180,000	1,500	0.8%
Public Charges for Services	4,065,891	4,035,459	(30,432)	-0.7%
Intergovernmental Charges	4,549,785	4,654,518	104,733	2.3%
Other (incl. Interest on Investments)	533,800	1,165,915	632,115	118.4%
TOTAL REVENUES	\$20,090,841	\$22,931,537	\$2,840,696	14.1%
Fund balances applied/transferred to reduce the county tax levy:				
Highway fund balance applied to equipment and operations	\$737,469	\$796,170	\$58,701	
Recycling fund balance applied to equipment and operations	43,782	65,087	21,305	
Health & Human Services fund balance applied to operations	769,472	816,026	46,554	
County Road & Bridge fund balance applied to operations		413,263	413,263	
Debt Service fund balance applied to debt reduction		16,519	16,519	
Land Records fund balance applied to operations	27,647	31,734	4,087	
County sales tax funds applied for capital purchases and operations	1,484,000	1,721,478	237,478	
County sales tax funds applied for capital purchases - hwy	415,000	436,796	21,796	
County sales tax funds applied for debt services	472,311	0	(472,311)	
ARPA funds applied to equipment and operations	92,000	251,410	159,410	
ARPA funds applied to equipment and operations - co road/bridge	345,000	0	(345,000)	
Human services fund balance transfer to general fund	750,000	0	(750,000)	
General fund applied to reduce property tax levy	600,000	713,100	113,100	
Total Funds Applied and Transferred	\$5,736,681	\$5,261,583	(\$475,098)	
TOTAL REVENUES & FUNDS APPLIED	\$25,827,522	\$28,193,120	\$2,365,598	9.2%
COST OF COUNTY OPERATIONS LEVIED AS PROPERTY TAX	\$21,763,570	\$22,061,436	\$297,866	1.4%
Percent of county tax levy to total budgeted expenditures	45.7%	43.9%		
County equalized value (less TID Increment) for apportionment of tax	\$5,222,755,835	\$6,157,936,335	\$935,180,500	17.9%
COUNTY TAX (MILL RATE) PER \$1,000 OF ASSESSED PROPERTY VALUE FOR COUNTY OPERATIONS	\$4.167	\$3.583	(\$0.584)	-14.0%

PLEASE NOTE THE FOLLOWING IN THE PROPOSED 2024 BUDGET:

Highway: The highway budget anticipates \$1,232,966 of equipment purchases in 2024, which will be funded by highway depreciation charges of \$796,170 and county sales tax of \$436,796.

Health & Human Services: The Health & Human Services budget applies \$816,026 of their fund balance to reduce the department's 2024 tax levy request to \$3,874,376.

Capital Projects: Capital project purchases for 2024 amount to \$2,062,410, including \$280,651 for computer and related equipment, \$651,325 for various courthouse projects, \$226,410 for campground development, \$175,000 for other F&P projects, \$400,000 for sheriff vehicle replacement, \$215,024 for dispatch console replacement, and \$114,000 for vehicle leases.

Debt Service: The \$1,297,125 debt payment in 2024 will be funded by county debt levy of \$1,280,606 and carryover interest of \$16,519.

Other: The reserve for contingency is \$125,000.

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

(TTD#920-834-6911)

(prepared by Oconto Co Finance Dept 9/25/2023)

OCONTO COUNTY WISCONSIN
2024 BUDGET SUMMARY BY CATEGORIES
(WITH 2023 COMPARISON)

	ADOPTED 2023	PROPOSED 2024	% OF TOTAL	\$ INCREASE (DECREASE)	COST PER \$1,000 OF	
					EQUALIZED VALUE 2023	EQUALIZED VALUE 2024
BUDGET EXPENDITURES:						
General Government	\$7,340,340	\$7,344,452	15%	4,112	\$1.41	\$1.19
Public Safety	8,857,392	9,570,492	19%	713,100	\$1.70	\$1.55
Health and Human Services	13,037,762	12,984,326	26%	(53,436)	\$2.50	\$2.11
Public Works (Incl. Highway)	11,094,227	11,322,274	23%	228,047	\$2.12	\$1.84
Culture, Recreation, and Education	1,423,338	1,997,056	4%	573,718	\$0.27	\$0.32
Conservation and Development	2,528,956	3,676,421	7%	1,147,465	\$0.48	\$0.60
Capital Projects	1,531,077	2,062,410	4%	531,333	\$0.29	\$0.33
Debt Service	1,778,000	1,297,125	3%	(480,875)	\$0.34	\$0.21
TOTAL BUDGETED EXPENDITURES	\$47,591,092	\$50,254,556	100%	\$2,663,464	\$9.11	\$8.16
ANTICIPATED REVENUES:						
Taxes (Other than Property)	\$740,232	\$698,242	1%	(41,990)	(\$0.14)	(\$0.11)
Intergovernmental Grants/Aids	9,651,493	11,796,863	23%	2,145,370	(\$1.85)	(\$1.92)
Licenses and Permits	371,140	400,540	1%	29,400	(\$0.07)	(\$0.07)
Fines, Forfeitures, and Penalties	178,500	180,000	0%	1,500	(\$0.03)	(\$0.03)
Public Charges for Services	4,065,891	4,035,459	8%	(30,432)	(\$0.78)	(\$0.66)
Intergovernmental Charges	4,549,785	4,654,518	9%	104,733	(\$0.87)	(\$0.76)
Other (inc. Interest on Investments)	533,800	1,165,915	2%	632,115	(\$0.10)	(\$0.19)
TOTAL ANTICIPATED REVENUES	20,090,841	22,931,537	45.6%	2,840,696	(\$3.85)	(\$3.72)
(Subtotal of Expenditures less Revenues)	\$27,500,251	\$27,323,019		(\$177,232)	\$5.27	\$4.44
PRIOR YEARS FUND BALANCES APPLIED:						
HIGHWAY FUNDS APPLIED INCLUDING EQUIPMENT	737,469	796,170	2%	58,701	(\$0.14)	(\$0.13)
RECYCLING FUND	43,782	65,087	0%	21,305	(\$0.01)	(\$0.01)
HEALTH & HUMAN SERVICES FUND	769,472	816,026	2%	46,554	(\$0.15)	(\$0.13)
CO ROAD & BRIDGE FUND BALANCE	-	413,263	1%	413,263	\$0.00	(\$0.07)
DEBT SERVICE FUND BALANCE	-	16,519	0%	16,519	\$0.00	(\$0.00)
LAND RECORDS FUND BALANCE	27,647	31,734	0%	4,087	(\$0.01)	(\$0.01)
COUNTY SALES TAX FOR CAPITAL PROJECTS	1,484,000	1,721,478	3%	237,478	(\$0.28)	(\$0.28)
COUNTY SALES TAX FOR DEBT SERVICE	472,311	-	0%	(472,311)	(\$0.09)	\$0.00
COUNTY SALES TAX FOR HIGHWAY EQUIPMENT	415,000	436,796	1%	21,796	(\$0.08)	(\$0.07)
FUND TRANSFERS:						
HUMAN SERVICES TO GENERAL FUND	750,000	-	0%	(750,000)	(\$0.14)	\$0.00
HIGHWAY TO GENERAL FUND	-	-	0%	-	\$0.00	\$0.00
ARPA FUNDS APPLIED TO EQUIPMENT & OPERATIONS	92,000	251,410	1%	159,410	(\$0.02)	(\$0.04)
ARPA FUNDS APPLIED TO CO ROAD/BRIDGE	345,000	-	0%	(345,000)	(\$0.07)	\$0.00
GENERAL FUND APPLIED TO REDUCE TAX LEVY	600,000	713,100	1%	113,100	(\$0.11)	(\$0.12)
TOTAL OF AMOUNTS APPLIED TO REDUCE COUNTY LEVY	5,736,681	5,261,583	10.5%	(475,098)	(\$1.10)	(\$0.85)
NET AMOUNT OF COUNTY OPERATIONS TO BE LEVIED	\$21,763,570	\$22,061,436			\$297,866	\$4.167
PERCENT OF COUNTY TAX LEVY TO TOTAL BUDGETED EXPENDITURES				43.9%		
COUNTY EQUALIZED VALUE (less TID Increment)	5,222,755,835	6,157,936,335		17.9%		
COUNTY TAX (MILL RATE) PER \$1,000 OF ASSESSED PROPERTY VALUE FOR OCONTO COUNTY OPERATIONS	\$4.167	\$3.583	(\$0.584)	-14.0%		

OCONTO COUNTY WISCONSIN

2024 BUDGET SUMMARY

1	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
2	Line item Detail Page		ACCOUNT TITLE	2023 NET BUDGET LEVY		2024 PROPOSED EXPENDITURES		2024 ANTICIPATED (REVENUES)		2024 (TRANSFERS/ FUND APPLIED)		2024 BUDGET LEVY		Change from 2023 to 2024	
4	1 GENERAL GOVERNMENT *****														
5	LEGISLATIVE:														
6	100: 5	County Board		234,723		221,946		-		-		221,946		(12,777)	
7	1A		TOTAL LEGISLATIVE	\$ 234,723		\$ 221,946		\$ -		\$ -		\$ 221,946	#	\$ (12,777)	
8	JUDICIAL:														
9	100: 5-9	Courts:													
10		Clerk of Courts		778,697		812,268						812,268		33,571	
11		Circuit Court Branch I&II		75,347		78,081						78,081		2,734	
12		(State Aid-Courts)		(210,500)				(212,000)				(212,000)		(1,500)	
13		(County Ordinance Forfeitures)		(80,040)				(80,040)				(80,040)		0	
14		(County Share of State Fines)		(60,000)				(60,000)				(60,000)		0	
15		(Court Fees and Costs)		(240,100)				(243,100)				(243,100)		(3,000)	
16		(Crime Prevention Surcharge)		0		7,000		(7,000)				0		0	
17		(Charges to Departments-Child Support Agency)		(50,522)				(31,453)				(31,453)		19,069	
18		Register in Probate		0		0						0		0	
19		(Register in Probate Fees)		(16,000)				(25,000)				(25,000)		(9,000)	
20		Family Court Commissioner		241,578		249,044		(900)				248,144		6,566	
21		Law Library		0								0		0	
22		Family Mediation		(11,700)				(9,500)				(9,500)		2,200	
23		Net Courts		426,760		1,146,393		(668,993)				477,400		50,640	
24															
25	100: 11	Medical Examiner		120,000		105,000		-		-		105,000		(15,000)	
26	1B		TOTAL JUDICIAL	\$ 546,760		\$ 1,251,393		\$ (668,993)		\$ -		\$ 582,400		\$ 35,640	
27	LEGAL:														
28	100: 9-11	District Attorney (Fees)		228,946		248,571		(7,000)				241,571		12,625	
29		Victim/Witness Program (State aid)		54,139		88,961		(35,000)		-		53,961		(178)	
30		Net District Attorney		283,085		337,532		(42,000)		-		295,532		12,447	
31															
32	100: 16-17	Corporation Counsel (Charges to CSA)		200,271		219,622		(10,837)				208,785		8,514	
33		(State aid - IV-E reimbursement		(5,500)		-		(5,500)		-		(5,500)		-	
34			TOTAL LEGAL	\$ 477,856		\$ 557,154		\$ (58,337)		\$ -		\$ 498,817		\$ 20,961	
35	1C	GENERAL ADMINISTRATION:													
36	100: 18	County Administrator		188,909		194,383						194,383		5,474	
37	100: 28-29	Human Resources		228,941		286,187						286,187		57,246	
38	100: 29	Background Checks		7,000		4,000						4,000		(3,000)	
39	100: 11-12	County Clerk (Licenses & fees)		220,904		236,705		(5,000)				231,705		10,801	
40	100: 12	Elections (Charges for supplies)		40,586		144,761		(26,300)				118,461		77,875	

OCONTO COUNTY WISCONSIN

2024 BUDGET SUMMARY

1	A	B	C	D	E	F	G	H	I	J	K	L	M	N
2		Line item Detail Page	ACCOUNT TITLE	2023 NET BUDGET LEVY	2024 PROPOSED EXPENDITURES	2024 ANTICIPATED (REVENUES)	2024 (TRANSFERS/ FUND'S APPLIED)	2024 BUDGET LEVY					Change from 2023 to 2024	
42														
43	100: 20-22	Technology Services (Charges to Depts & Fees)	1,105,604	1,195,044	(65,180)				1,129,864				24,260	
44														
45		State Special Charge (ss.70.63)							0				0	
46		Various Revenues:												
47	100: 1	(State Shared Revenue)	(710,493)		(730,447)				(730,447)				(19,954)	
48		(State Shared Revenue - Supplemental Aid)			(477,416)				(477,416)				(477,416)	
49	100: 1	(State Aid-Exempted Business Computers)	(13,566)		(13,678)				(13,678)				(112)	
50		(State Aid-Personal Property Aid)	(56,032)		(56,032)				(56,032)				0	
51		(Other - Tower Rental Income)	(12,000)		(12,000)				(12,000)				0	
52	100: 1	(Indirect Cost Reimbursements - General & Other)							0				0	
53	100: 2	(Interest On Investments)	(360,000)		(1,000,000)				(1,000,000)				(640,000)	
54	1D	TOTAL GENERAL ADMINISTRATION	\$ 639,853	\$ 2,061,080	\$ (2,386,053)	\$ -	\$ (324,973) #	\$ (964,826)						
55		FINANCIAL ADMINISTRATION:												
56	100: 30-31	Finance:												
57		Finance Department	243,640	253,643	(160)				253,483				9,843	
58		Independent Auditing	56,600	57,100					57,100				500	
59		Cost Allocation Plan/OPEB Report	11,110	6,890					6,890				(4,220)	
60		(Audit / Accounting Charges to Departments)	(17,000)	(18,000)	-				(18,000)				(1,000)	
61		Net Finance	294,350	299,633	(160)				299,473				5,123	
62	100: 12-15	Treasury:												
63		County Treasurer	220,700	248,720					248,720				28,020	
64		Uncollectable Personal Property Tax Pmts	350	0					0				(350)	
65		(Payments In Lieu of Taxes)	(32,000)		(32,000)				(32,000)				0	
66		(Forest Crop Taxes)	(82)		(82)				(82)				0	
67		(Managed Forest Land Taxes)	(110,000)		(110,000)				(110,000)				0	
68		(Ag Use Value Penalties)	(20,000)		(20,000)				(20,000)				0	
69		(State Aid-Forest Crop & MFL)	(25,000)		(25,000)				(25,000)				0	
70		(Interest on Delinquent Property Taxes)	(500,000)		(450,000)				(450,000)				50,000	
71		(Dept Chgs Tax Deed Administration)	(60,000)		(42,385)				(42,385)				17,615	
72		Tax Deed Expense (Sale of tax deeds)	22,620	21,100	0				21,100				(1,520)	
73		(Miscellaneous Sales-Treasurer)	-		-				-				-	
74		Net Treasury	(503,412)	269,820	(679,467)				(409,647)				93,765	
75	100: 32-33	Assessment of Property:												
76		Property Tax Listing (Sale of R/E Listings)	219,496	250,520	(1,400)				249,120				29,624	
77														
78		Assessor of Incomes	400	-	-				-				(400)	
79		Net Assessment of Property	219,896	250,520	(1,400)				249,120				29,224	
80	1E	TOTAL FINANCIAL ADMINISTRATION	\$ 10,834	\$ 819,973	\$ (681,027)	\$ -	\$ 138,946	\$ 128,112						
81		GENERAL BUILDINGS AND PLANT:												
82	100: 25-27	Courthouse Property and Building Maintenance	1,125,057	1,163,003	-				1,163,003				37,946	
83	1F	TOTAL GENERAL BLDGS AND PLANT	\$ 1,125,057	\$ 1,163,003	\$ -	\$ -	\$ 1,163,003	\$ 128,112					37,946	
84														

OCONTO COUNTY WISCONSIN

2024 BUDGET SUMMARY

1	A	B	C	D	E	F	G	H	I	J	K	L	M	N
2		Line item Detail Page	ACCOUNT	2023 NET	2024 PROPOSED	2024 ANTICIPATED	2024 (REVENUES)	2024 (TRANSFERS/ FUND APPLIED)	2024 BUDGET LEVY	2024 BUDGET LEVY	Change from 2023 to 2024			
85	PROPERTY RECORDS AND CONTROL:													
86	100: 17-18	Register of Deeds		264,660	289,797					289,797		25,137		
87		(Register of Deeds Fees)		(265,000)		(240,000)			(240,000)		25,000			
88		(Real Estate Transfer Fees-County Share)		(130,000)	-	(138,000)		-	(138,000)		(8,000)			
89		Net Register of Deeds		(130,340)	289,797	(378,000)		-	(88,203)		42,137			
90	100: 34-35	Land Records Modernization Program		171,131	151,230				151,230		(19,901)			
91		(State Aid-Land Records)		(69,184)		(52,496)			(52,496)		16,688			
92		(Land Records Fees)		(60,000)		(45,000)			(45,000)		15,000			
93		(SOLO Fees)		0		0			0		0			
94		(Land Records Sale of GIS Maps)		(300)		(500)			(500)		(200)			
95		(Public Access Fees and Other)		(24,000)		(21,500)			(21,500)		2,500			
96		(Fund Balance Applied)		(17,647)	-	-		(31,734)	(31,734)		(14,087)			
97		Net Land Records Modernization Program		-	151,230	(119,496)		(31,734)	-		-			
98	100: 33-34	Land Information System-Surveyor (Charges)		157,764	188,232	(37,200)			151,032		(6,732)			
99		Plat Books		(3,750)	0	(3,000)			(3,000)		750			
100		Physical Address Program (Fees)		23,354	34,294	(16,500)		-	17,794		(5,560)			
101		Net Surveyor		177,368	222,526	(56,700)		-	165,826		(11,542)			
102	1G	TOTAL PROPERTY RECORDS AND CONTROL		\$ 47,028	\$ 663,553	\$ (554,196)	\$ (31,734)	\$ 77,623	\$ 30,595					
103	INSURANCES, RISK MANAGEMENT AND OTHER:													
104	100: 27-29	Insurance - Property, Liability, Worker's Comp...		776,100	752,100				752,100		(24,000)			
105		(Insurance Charges To Departments)		(620,000)	(595,000)				(595,000)		25,000			
106		(Insurance Dividends and Recoveries)		(5,000)		(4,500)			(4,500)		500			
107		Wellness Program		0	0				0		0			
108		(Donations)		0		0			0		0			
109		Safety/Risk Management		10,000	10,000				10,000		0			
110		Unemployment Comp.		5,000	20,000				20,000		15,000			
111		Retirement payouts		200,000	150,000				150,000		(50,000)			
112		Merit Pay reserve		79,000	138,617				138,617		59,617			
113		Retention Pay reserve			135,133				135,133		135,133			
114		Health Insurance reserve		233,376	(150,000)				(150,000)		(383,376)			
115		Section 125 & HRA Administration		19,850	20,500	-			20,500		650			
116		Net Insurances and Risk Management		698,326	481,350	(4,500)			476,850		(221,476)			
117		Other:												
118	100: 3	Reserved for Contingencies		217,707	125,000	-			125,000		(92,707)			
119	1H	TOTAL INSURANCES, RISK MANAGEMENT AND OTHER		\$ 916,033	\$ 606,350	\$ (4,500)	\$ -	\$ 601,850	\$ (314,183)					
120		TOTAL GENERAL GOVERNMENT		\$ 3,998,144	\$ 7,344,452	\$ (4,353,106)	\$ (31,734)	\$ 2,959,612	\$ (1,038,532)					

OCONTO COUNTY WISCONSIN

2024 BUDGET SUMMARY

1	A	B	C	D	E	F	G	H	I	J	K	L	M	N
2		Line item Detail Page	ACCOUNT TITLE	2023 NET BUDGET LEVY	2024 PROPOSED EXPENDITURES	2024 ANTICIPATED (REVENUES)	2024 (TRANSFERS/ FUND'S APPLIED)	2024 BUDGET LEVY		2024 BUDGET LEVY		Change from 2023 to 2024		
123	2 - PUBLIC SAFETY*****													
124	LAW ENFORCEMENT:													
125	100: 52-61	Sheriff		4,162,154	4,515,675					4,515,675		353,521		
126		K-9 Program		0	25,000	(25,000)				0		0		
127		Recreation Enforcement (Collections,charges, state aids)		64,833	285,691	(151,797)				133,894		69,061		
128		Community Police Officer(Little Suamico)		2,308	118,560	(112,488)				6,072		3,764		
129		School Resource Officer				(85,470)				(85,470)		(85,470)		
130		Tribal Enforcement Program (State reimbursed)		-	24,000	(24,000)				-		0		
131		Highway Safety Projects (State reimbursed)								0		0		
132		(Federal Aid - Anti-heroin/Forfeiture)		(3,500)		(6,000)				(6,000)		(2,500)		
133		(State Aid - Drug Trafficking)		-		0				0		0		
134		(State Aid - BOTS Speed Grant		(30,000)		(30,000)				(30,000)		0		
135		(State Aid-Cease Program)		(1,000)		(1,000)				(1,000)		0		
136		(State Aid-ICAC)		(1,000)		(1,000)				(1,000)		0		
137		(State Aid-Police Training)		(7,200)		(7,200)				(7,200)		0		
138		(State Aid - DNA Sample Reimbursement)		(2,500)		(1,500)				(1,500)		1,000		
139		(Other State Aids-DOC Sanctions)		(45,000)		(55,000)				(55,000)		(10,000)		
140		(Sheriff Fees and Charges)		(41,700)		(35,700)				(35,700)		6,000		
141		(Charges Local Gov't Spillman & Cradlepoint)		(5,000)		(3,500)				(3,500)		1,500		
142		(Federal Park Patrol Reimbursement)		(7,500)		(7,500)				(7,500)		0		
143		(Sale of Squad Cars/Equipment)		(30,000)		(30,000)				(30,000)		0		
144		(Local Gov Grant - Drug Disposal)		0		0				0		0		
145		(Conceal Carry)		(600)		(600)				(600)		0		
146		Highway Safety Commission		-		-				-		0		
147		Net Sheriff		4,054,295	4,968,926	(577,755)				4,391,171		336,876		
148														
149	100: 61-62	Dispatch-Radio and Communications		1,085,085	1,274,491					1,274,491		189,406		
150		(Microwave Rental - Charge to Highway Dept.)		(2,400)		(2,400)				(2,400)		-		
151		Net Dispatch		1,082,685	1,274,491	(2,400)				1,272,091		189,406		
152														
153	100: 62-63	County Jail		2,944,638	3,103,806					3,103,806		159,168		
154		(Board of Prisoners-Huber Revenue)		(20,100)		(30,100)				(30,100)		(10,000)		
155		(Board of Prisoners-Probation Hold)		0						0		0		
156		(Board of Prisoners-Other Counties		(160,500)		(185,500)				(185,500)		(25,000)		
157		(Board of Prisoners Other Charges)		(64,100)		(54,100)				(54,100)		10,000		
158		(Inmate Telephone Commission)		(28,000)		(27,000)				(27,000)		1,000		
159		Net County Jail		2,671,938	3,103,806	(296,700)				2,807,106		135,168		
160														
165	2A	TOTAL LAW ENFORCEMENT		\$ 7,808,918	\$ 9,347,223	\$ (876,855)	\$ -			\$ 8,470,368		\$ 661,450		
166														
167	EMERGENCY GOVERNMENT:													
168	100: 63-66	Emergency Management (State Aid)		119,136	172,612	(42,978)				129,634		10,498		
169		EPCRA (SARA) Program (State Aid)		9,928	30,657	(30,538)				119		(9,809)		
170		(Other Misc Revenue)		0						0		0		

OCONTO COUNTY WISCONSIN

2024 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		Line item Detail Page	ACCOUNT	2023 NET	2024 PROPOSED	2024 ANTICIPATED	2024 (REVENUES)	2024 (TRANSFERS/ FUND APPLIED)	2024 BUDGET LEVY					Change from 2023 to 2024
2			TITLE	BUDGET LEVY	EXPENDITURES									
171			Hazmat Equipment	18,000	18,000					18,000				0
172			Homeland Security	(17,065)			-			0				17,065
173			EMS Council	2,000	2,000	-	-		2,000					-
174	2B		TOTAL EMERGENCY GOVERNMENT	\$ 131,999	\$ 223,269	\$ (73,516)	\$ -	\$ 149,753	# \$ 17,754					
175			TOTAL PUBLIC SAFETY	\$ 7,940,917	\$ 9,570,492	\$ (950,371)	\$ -	\$ 8,620,121	\$ 679,204					
176														

OCONTO COUNTY WISCONSIN

2024 BUDGET SUMMARY

1	A	B	C	D	E	F	G	H	I	J	K	L	M	N
2	Line item Detail Page		ACCOUNT TITLE	2023 NET BUDGET LEVY	2024 PROPOSED EXPENDITURES	2024 ANTICIPATED (REVENUES)	2024 (TRANSFERS/ FUND APPLIED)	2024 BUDGET LEVY		2024 BUDGET LEVY		Change from 2023 to 2024		
177	3 - HEALTH/HUMAN SERVICES*****													
178	VETERANS:													
179	100: 19-20	Veterans Service Office (State Aid)		151,835	169,178	(15,350)				153,828		1,993		
180		Veterans Relief		3,700	3,700	0				3,700		0		
181		Veterans Mileage		15,800	12,000	(200)				11,800		(4,000)		
182		Care of Veterans Graves		2,340	2,340	-				2,340		-		
183	3A	Total Veterans Service Office	\$ 173,675	\$ 187,218	\$ (15,550)	\$ -	\$ 171,668	# \$ (2,007)						
184	AGING:													
185	100: 18-19	Commission on Aging (State transportation grant)		64,443	169,685	(99,748)				69,937		5,494		
186		(Transfer from ARPA)		(25,000)						(25,000)		0		
187	100: 4	Oconto Falls Area Senior Citizen Center		4,000	4,000	-				4,000		0		
188	3B	Total Aging	\$ 43,443	\$ 173,685	\$ (99,748)	\$ (25,000)	\$ 48,937	# \$ 5,494						
189	HEALTH & HUMAN SERVICES AGENCY:													
190	213: 1-4	Administrative Support Division			874,287									
191		(Division Revenues)		509,003		(409,134)				465,153		(43,850)		
192	213: 4-9	Economic Support Division			964,005									
193		(Division Revenues)		276,426		(723,984)				240,021		(36,405)		
194	213: 9-22	Public Health Division			1,200,912									
195		(Division Revenues)		668,342		(470,408)				730,504		62,162		
196	213: 22-30	Family Services Division			2,857,866									
197		(Division Revenues)		1,360,914		(1,531,625)				1,326,241		(34,673)		
198	213: 30-39	Vocational Service Division			2,160,797									
199		(Division Revenues)		191,475		(1,956,566)				204,231		12,756		
200	213: 39-50	Community/Long-Term Support Division			4,083,823									
201		(Division Revenues)		1,712,688		(2,359,571)				1,724,252		11,564		
202		(Fund Balance Applied)		(769,472)						(816,026)		(46,554)		
203	3C	Total Human Services Agency	\$ 3,949,376	\$ 12,141,690	\$ (7,451,288)	\$ (816,026)	\$ 3,874,376	# \$ (75,000)						
204	CHILD SUPPORT:													
205	100: 15-16	Child Support Agency		458,232	481,733					481,733		23,501		
206		(State Aid-Child Support Program)		(434,755)		(464,039)				(464,039)		(29,284)		
207		(Child Support Fees)		(1,600)		(1,050)				(1,050)		550		
208	3D	Total Child Support	\$ 21,877	\$ 481,733	\$ (465,089)	\$ -	\$ 16,644	# \$ (5,233)						
209	TOTAL HEALTH/HUMAN SERVICES													
210			\$ 4,188,371	\$ 12,984,326	\$ (8,031,675)	\$ (841,026)	\$ 4,111,625	\$ (76,746)						

OCONTO COUNTY WISCONSIN

2024 BUDGET SUMMARY

1	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
2		Line item Detail Page	ACCOUNT TITLE	2023 NET BUDGET LEVY		2024 PROPOSED EXPENDITURES		2024 ANTICIPATED (REVENUES)		2024 (TRANSFERS/ FUND APPLIED)		2024 BUDGET LEVY		Change from 2023 to 2024	
211	4 - PUBLIC WORKS*****														
212		Highway Road and Bridge Fund:													
213	209: 1-3	Highway Administration		452,318		437,689						437,689		(14,629)	
214		CTHS General Maintenance		1,598,387		1,616,535						1,616,535		18,148	
215		CTHS Snow & Ice Removal		1,219,000		1,286,500						1,286,500		67,500	
216		Hot Mix Maintenance		1,767,118		1,771,313						1,771,313		4,195	
217		Shouldering - Gravel Maintenance		107,509		112,266						112,266		4,757	
218		FAS Construction (State/federal cost sharing)		0								-		0	
219		FAS Construction-County Cost		133,708		130,000						130,000		(3,708)	
220		Local Safe Bridge Program (State cost sharing)		10,000		2,000						2,000		(8,000)	
221		State Transportation Aids		(1,117,754)				(1,117,754)				(1,117,754)		0	
222		State-LRIP Administration		(6,710)				(6,710)				(6,710)		0	
223		ARPA Funds Applied		(345,000)								0		345,000	
224		Highway/Co Road & Bridge Funds Applied		-		-		-		(413,263)		(413,263)		(413,263)	
225		subtotal (highway tax levy)		3,818,576		5,356,303		(1,124,464)		(413,263)		3,818,576		-	
226		Local Bridge Aid Program (bridge aid tax levy)		119,906		99,452						99,452		(20,454)	
227	702: 1-15	Highway Internal Service Fund:													
228		Acquisition of Capital Assets (Hwy fund balance applied)		415,000		1,232,966				(796,170)		436,796		21,796	
229		Acquisition of Capital Assets (funds applied)		(415,000)						(436,796)		(436,796)		(21,796)	
230		STHS Maint & Winter Snow and Ice (State Reimburse)		-		1,728,400		(1,728,400)				-		0	
231		Local Department Work (County Depts Reimb)		-		215,717		(215,717)				-		0	
232		Local Governments Hwy Work (Local Dists Reimburse)		-		1,988,454		(1,988,454)				-		-	
233	4A	Total Highway Transportation		\$ 3,938,482		\$ 10,621,292		\$ (5,057,035)		\$ (1,646,229)		\$ 3,918,028	#	\$ (20,454)	
234		Other Transportation:													
235	4B	100: 4	Airports	\$ 52,500		\$ 52,500		\$ -		\$ -		\$ 52,500	#	\$ -	
236		Sanitation:													
237	100: 41-43	Private Sewage System Regulation		267,568		279,534						279,534		11,966	
238		(Private Sewage System Permits)		(130,500)				(135,500)				(135,500)		(5,000)	
239		WI Fund Failing Septic System		0		0						0		0	
240		Enforcement Case clean-up		1,000		1,000						1,000		-	
241	4C	Total Sanitation		\$ 138,068		\$ 280,534		\$ (135,500)		\$ -		\$ 145,034	\$	6,966	
242		RECYCLING:													
243	602: 1-4	Recycling Program Expenditures		262,082		285,348						285,348		23,266	
244		Clean Sweep Program				82,600		(58,061)				24,539		24,539	
245		(State Grant-Recycling)		(165,000)				(166,000)				(166,000)		(1,000)	
246		(Other Recycling Revenues)		(36,200)				(33,100)				(33,100)		3,100	
247		(Sale of Recyclables)		(16,800)				(20,400)				(20,400)		(3,600)	
248		(Sale of Equipment)		(300)				(300)				(300)		0	
249		(Recycling Fund Balance Applied)		(43,782)		-				(65,087)		(65,087)		(21,305)	
250	4D	Total Recycling		\$ -		\$ 367,948		\$ (277,861)		\$ (65,087)		\$ 25,000	#	\$ 25,000	
251		TOTAL PUBLIC WORKS		\$ 4,129,050		\$ 11,322,274		\$ (5,470,396)		\$ (1,711,316)		\$ 4,140,562	\$	11,512	
252															

OCONTO COUNTY WISCONSIN

2024 BUDGET SUMMARY

1	A	B	C	D	E	F	G	H	I	J	K	L	M	N
2		Line item Detail Page	ACCOUNT TITLE	2023 NET BUDGET LEVY	2024 PROPOSED EXPENDITURES	2024 ANTICIPATED (REVENUES)	2024 (TRANSFERS/ FUND APPLIED)	2024 BUDGET LEVY		2024 BUDGET LEVY		Change from 2023 to 2024		
253			5 - CULTURE, RECREATION AND EDUCATION *****											
254		Culture:												
255		100: 4	Libraries & System Payments	583,864	618,085					618,085		34,221		
256		100: 4	Oconto County Historical Society	10,000	10,000					10,000		0		
257		100: 4-5	Oconto County Youth Fair	25,000	25,000	-	-	-	25,000		-			
258	5A		TOTAL CULTURE	\$ 618,864	\$ 653,085	\$ -	\$ -	\$ 653,085	# \$ 34,221					
259		Recreation:												
260		100: 44	Snowmobile Trails (State aid reimbursed)	(10,017)	632,598	(632,598)				-		10,017		
261			ATV Trails (State aid reimbursed)	10,017	233,800	(171,881)	(30,000)	31,919		21,902				
262			County Parks	146,300	118,800	0		118,800		(27,500)				
263			(County Parks Fees/Permits)	(330,450)		(321,090)		(321,090)		9,360				
264			(Insurance Recovery)	-		0			-	0				
265			Local Park Aid Grants						-	0				
266			Boat Landing (Landing Fees)		82,500	(82,500)			-	0				
267			Shooting Range (Range Fees)	-	18,000	(18,000)	-	-	-	-				
268	5B		TOTAL RECREATION	\$ (184,150)	\$ 1,085,698	\$ (1,226,069)	\$ (30,000)	\$ (170,371)	# \$ 13,779					
269		Education:												
270		100: 23-25	University Extension (Extension Sales/State Aid)	240,002	257,773				257,773		17,771			
271			Extension Homemakers	500	500				500		-			
272	5C		TOTAL EDUCATION	\$ 240,502	\$ 258,273	\$ -	\$ -	\$ 258,273	# \$ 17,771					
273			TOTAL CULTURE,RECREATION & EDUCATION	\$ 675,216	\$ 1,997,056	\$ (1,226,069)	\$ (30,000)	\$ 740,987	\$ 65,771					
274														
275														
276														

OCONTO COUNTY WISCONSIN

2024 BUDGET SUMMARY

1	A	B	C	D	E	F	G	H	I	J	K	L	M	N
2		Line item Detail Page	ACCOUNT TITLE	2023 NET BUDGET LEVY	2024 PROPOSED EXPENDITURES	2024 ANTICIPATED (REVENUES)	2024 (TRANSFERS/ FUND APPLIED)	2024 BUDGET LEVY		2024 BUDGET LEVY		Change from 2023 to 2024		
277	6 -CONSERVATION AND DEVELOPMENT*****													
278	Conservation:													
279	100: 31	LWR Administration		21,400	21,400					21,400		0		
280	100: 44-52	County Forestry		767,732	837,953	(60,634)				777,319		9,587		
281		Good Neighbor Authority			4,995	(5,494)				(499)		(499)		
282		(County Forest Timber Sales)		(730,300)		(690,250)				(690,250)		40,050		
283		Timber Sales - 10% Payments to Districts		73,000		69,000				69,000		(4,000)		
284		Timber Sales - DNR Forestry Loan Repayment								-		0		
285		(County Forest Permits)		(1,850)		(1,350)				(1,350)		500		
286		Forest Roads (State aid)			12,924	(12,924)				-		0		
287		(State Aid-Forestry Fund)		-						-		0		
288		(State Aid-National Forest Title III)		-	7,608	(7,608)				-		0		
289		State Conservation (State aid reimbursement)		-	5,456	(2,728)				2,728		2,728		
290		County Dams		12,000	12,700					12,700		700		
291		Wildlife Habitat Management (State aid reimbursed)			2,043	(2,043)				-		0		
292		Other Grants			50,000	(25,000)				25,000		25,000		
293		DNR Sustainable Grants			9,800	(9,800)				-		0		
294		Sale of Equipment		(3,923)		(31,000)				(31,000)		(27,077)		
295		Donations		(500)		0				-		500		
296	100: 35-41	Land Conservation (State aids & permits)		166,153	1,461,523	(1,282,041)				179,482		13,329		
297		Wildlife Damage Program		70	21,953	(21,953)				-		(70)		
298		Bay Protection		35,000	207,636	(172,636)				35,000		0		
299		Demo Farm Network		7,981	62,574	(60,754)				1,820		(6,161)		
300		European Frogbit Response			20,000	(20,000)				-		0		
301		Fund for Lake Michigan			76,000	(76,000)				-		0		
302		NRCS Conservation Planner		-	64,653	(64,653)				-		0		
303	6A	TOTAL CONSERVATION	\$ 346,763	\$ 2,879,218	\$ (2,477,868)	\$ -	\$ 401,350	# \$ 54,587						
304	DEVELOPMENT:													
305	100: 23	Economic Development		120,081	120,081					120,081		0		
306	100: 23	Tourism		151,400	151,400					151,400		0		
307	100: 23	OCEDC Programs		15,000	49,000					0		(15,000)		
308	100: 5	Bay Lake Regional Planning Commission		31,337	36,948					36,948		5,611		
309	100: 41-44	Planning & Zoning/Land Use Planning		408,897	426,969					426,969		18,072		
310		Board of Adjustments		11,705	12,805					12,805		1,100		
311		(Planning/Zoning Fees & Permits)		(209,000)	(228,530)					(228,530)		(19,530)		
312	6B	TOTAL DEVELOPMENT	\$ 529,420	\$ 797,203	\$ (228,530)	\$ (49,000)	\$ 519,673	# \$ (9,747)						
313		TOTAL CONSERVATION /DEVELOPMENT	\$ 876,183	\$ 3,676,421	\$ (2,706,398)	\$ (49,000)	\$ 921,023	\$ 44,840						
314														
315														

OCONTO COUNTY WISCONSIN

2024 BUDGET SUMMARY

1	A	B	C	D	E	F	G	H	I	J	K	L	M	N
2		Line item Detail Page	ACCOUNT TITLE	2023 NET BUDGET LEVY	2024 PROPOSED EXPENDITURES	2024 ANTICIPATED (REVENUES)	2024 (TRANSFERS/ FUNDS APPLIED)	2024 BUDGET LEVY					Change from 2023 to 2024	
316	7 - CAPITAL PROJECTS*****													
317		202	Property & Maintenance	-	651,325			(651,325)	-				0	
318			Technology Services	-	280,651			(280,651)	-				0	
319			Administration (Finance Software)										0	
320			Forestry & Parks	-	401,410			(401,410)	-				0	
321			Risk Management (Vehicle Leasing)	-	114,000			(114,000)	-				0	
322			Sheriff (vehicle replacement & other)		615,024	(193,522)	(421,502)		-				0	
323			LIS - Resource Grade GPS		0			0	-				0	
324			Highway (STP projects)		0			0	-				0	
325			Human Services-New View (truck-loading dock repairs)	-				0	-				0	
326			Emergency Government			0		0	-				-	
327			ARPA Funds	-	-	-	-	-	-				-	
328	7A	TOTAL CAPITAL PROJECTS		\$ -	\$ 2,062,410	\$ (193,522)	\$ (1,868,888)	\$ -	# \$ -					
329	8 - DEBT SERVICE*****													
330		301	G/O Issue of 2015 Law Enforcement Center-interest	105,000	532,125			(16,519)	515,606				410,606	
331			G/O Issue of 2015 Law Enforcement Center	1,000,000	765,000				765,000				(235,000)	
332			G/O Issue of 2016 Law Enforcement Center-interest	298,000	0				-				(298,000)	
333			G/O Issue of 2016 Law Enforcement Center	375,000	0				-				(375,000)	
334			(County Sales Tax Revenue)	(472,311)				0	-				472,311	
335	8A	TOTAL DEBT SERVICE		\$ 1,305,689	\$ 1,297,125	\$ -	\$ (16,519)	\$ 1,280,606	\$ (25,083)					
336	9 - INTRAFUND TRANSFERS *****													
337			FROM HUMAN SERVICES TO GENERAL FUND	(750,000)				0	0				750,000	
338			FROM HIGHWAY TO GENERAL FUND											
340	9A	TOTAL INTRAFUND TRANSFERS		\$ (750,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 750,000	
341	10	APPLIED GENERAL FUND BALANCE		(600,000)				\$ (713,100)	(713,100)				113,100	
342														
343														
344														
345														
346			GRAND TOTALS	\$ 21,763,570	\$ 50,254,556	\$ (22,931,537)	\$ (5,261,583)	\$ 22,061,436	\$ 297,866					
347														
348														
349				\$21,763,570			NET TAX LEVY		\$22,061,436	#	\$297,866			
350														
351					\$5,222,755,835			EQUALIZED VALUE Less TID.....		\$6,157,936,335				
352								COUNTY MILL RATE		0.00358260			(0.0005845)	
353						\$4.167		PER \$1,000 OF EQUALIZED VALUE		\$3.583			-\$0.584	

Where Do County Taxes Get Spent?

Department	2024 Tax Levy	% Of Tax Levy	2024 TAX ON MEDIAN VALUE HOME (\$172,100)
SHERIFF	\$8,470,368	38.4%	\$236.75
HEALTH & HUMAN SERVICES	\$3,874,376	17.6%	\$108.29
HIGHWAY	\$3,818,576	17.3%	\$106.73
PROPERTY TAX FOR DEBT SVS	\$1,280,606	5.8%	\$35.79
COURTHOUSE MAINT	\$1,163,003	5.3%	\$32.51
TECHNOLOGY SERVICES	\$1,129,864	5.1%	\$31.58
HUMAN RESOURCES	\$604,437	2.7%	\$16.89
COUNTY LIBRARIES	\$461,036	2.1%	\$12.89
COURTS SYSTEM	\$477,400	2.2%	\$13.34
LAND INFORMATION (Surveyor)	\$414,946	1.9%	\$11.60
ZONING	\$356,278	1.6%	\$9.96
FINANCE	\$299,473	1.4%	\$8.37
DISTRICT ATTORNEY/VICTIM WITNESS	\$295,532	1.3%	\$8.26
EXTENSION/EDUCATION	\$258,273	1.2%	\$7.22
COUNTY BOARD	\$221,946	1.0%	\$6.20
COUNTY CLERK	\$231,705	1.1%	\$6.48
LAND CONSERVATION	\$216,302	1.0%	\$6.05
CONTINGENCY	\$125,000	0.6%	\$3.49
COUNTY ADMINISTRATOR	\$194,383	0.9%	\$5.43
CORPORATION COUNSEL	\$203,285	0.9%	\$5.68
VETERANS SERVICE OFFICER	\$171,668	0.8%	\$4.80
INSURANCE/SAFETY/RISK MGT	\$162,600	0.7%	\$4.54
TOURISM	\$151,400	0.7%	\$4.23
ELECTIONS	\$118,461	0.5%	\$3.31
COUNTY LIBRARY	\$157,049	0.7%	\$4.39
ECONONMIC DEVELOPMENT	\$120,081	0.5%	\$3.36
MEDICAL EXAMINER	\$105,000	0.5%	\$2.93
EMERGENCY GOVERNMENT	\$149,753	0.7%	\$4.19
COUNTY TREASURER	\$40,353	0.2%	\$1.13
HIGHWAY BRIDGE AID	\$99,452	0.5%	\$2.78
CHILD SUPPORT	\$16,644	0.1%	\$0.47
AIRPORT	\$52,500	0.2%	\$1.47
COMMISSION ON AGING	\$44,937	0.2%	\$1.26
BAY LAKE REGIONAL PLANNING	\$36,948	0.2%	\$1.03
YOUTH FAIR	\$25,000	0.1%	\$0.70
LWR ADMINISTRATIVE SUPPORT	\$21,400	0.1%	\$0.60
HISTORICAL SOCIETY	\$10,000	0.0%	\$0.28
SENIOR CITIZENS CENTER	\$4,000	0.0%	\$0.11
LAND RECORDS	\$0	0.0%	\$0.00

Department	2024 Tax Levy	% Of Tax Levy	2024 TAX ON MEDIAN VALUE HOME (\$172,100)
COUNTY FLEET VEHICLES	\$0	0.0%	\$0.00
RECYCLING	\$25,000	0.1%	\$0.70
MAR-OCO	\$0	0.0%	\$0.00
STATE APPORTIONMENT SPECIAL CHARGES	\$0	0.0%	\$0.00
FUND TRANSFER - HWY	\$0	0.0%	\$0.00
DEBT SERVICE	\$0	0.0%	\$0.00
OTHER REVENUE	-\$12,000	-0.1%	-\$0.34
S/A-BUSINESS COMPUTER EXEMPTION	-\$13,678	-0.1%	-\$0.38
INTEREST ON INVESTMENTS	-\$1,000,000	-4.5%	-\$27.95
S/A-PERSONAL PROPERTY AID	-\$56,032	-0.3%	-\$1.57
FORESTRY, PARKS, RECREATION	-\$6,723	0.0%	-\$0.19
REGISTER OF DEEDS	-\$88,203	-0.4%	-\$2.47
FUND TRANSFER - HHS	\$0	0.0%	\$0.00
SALE OF TAX DEEDS	\$0	0.0%	\$0.00
INTEREST ON DELINQUENT TAXES	-\$450,000	-2.0%	-\$12.58
S/A-STATE SHARED REVENUE	-\$730,447	-3.3%	-\$20.42
S/A-STATE SUPPLEMENTAL SHARED REVENUE	-\$477,416	-2.2%	-\$13.34
	\$22,061,436	100.0%	\$616.63

OCONTO COUNTY, WISCONSIN
LONG-TERM DEBT SUMMARY SCHEDULE 2024

	Issue Date	Debt	Purpose	Original Amount	Interest Rates	Principal Outstanding 1/1/2023	Retired	Principal Outstanding 12/31/2023
(a)	7/2/2015	G.O. Promissory Notes	Law Enforcement Center	10,000,000	3.00%	4,750,000	4,750,000	0
(b)	2/4/2016	G.O. Promissory Notes	Law Enforcement Center	15,000,000	2.00%	11,475,000	11,475,000	0
(c)	3/9/2023	G.O. Refunding Bonds	Law Enforcement Center	<u>11,055,000</u>	5.00%	<u>-</u>	<u>-</u>	<u>11,055,000</u>
				<u>\$36,055,000</u>		<u>16,225,000</u>	<u>16,225,000</u>	<u>\$11,055,000</u>

SCHEDULE OF DEBT SERVICE PAYMENTS

YEAR DUE	(a)			(b)			Total Prin	Total Int	Total Debt Service	Funded by County Sales Tax
	6/1 Prin	6/1 Int	12/01 Int	6/1 Prin	6/1 Int	12/01 Int				
2023	1,000,000	58,125	46,875	375,000	150,875	147,125	1,375,000	403,000	1,778,000	472,311
(c)										
2024	765,000	275,625	256,500				765,000	532,125	1,297,125	0
2025	780,000	256,500	237,000				780,000	493,500	1,273,500	0
TOTAL	\$2,545,000	\$590,250	\$540,375	\$375,000	\$150,875	\$147,125	\$2,920,000	\$1,428,625	\$4,348,625	\$472,311

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:

2023 Equalized Value (TID Included) per Wisc. DOR	\$6,185,097,000	
5% Debt Limitation of Equalized Value	\$309,254,850	100.00%
Current Outstanding Debt of Oconto County	\$11,055,000	3.57%
Remaining Debt Margin	\$298,199,850	96.43%

OCONTO COUNTY, WISCONSIN
 2023 EQUALIZED VALUE REPORT
 FOR APPORTIONMENT OF YEAR 2023 (2024 COLLECTIBLE) COUNTY TAX

DISTRICT	2022 VALUE	% OF TOTAL	2023 VALUE	% OF TOTAL	VALUATION CHANGE	ESTIMATED POPULATION 2023	% OF TOTAL POPULATION
Abrams	\$251,467,800	4.81%	\$295,174,500	4.79%	17.38%	2,000	5.11%
Bagley	63,340,400	1.21%	72,612,200	1.18%	14.64%	279	0.71%
Brazeau	363,508,600	6.96%	409,602,200	6.65%	12.68%	1,336	3.41%
Breed	107,056,200	2.05%	114,591,400	1.86%	7.04%	696	1.78%
Chase	349,174,000	6.69%	422,459,300	6.86%	20.99%	3,255	8.32%
Doty	123,344,400	2.36%	150,677,200	2.45%	22.16%	306	0.78%
Gillett	100,323,100	1.92%	111,313,200	1.81%	10.95%	977	2.50%
How	53,034,100	1.02%	62,264,700	1.01%	17.41%	520	1.33%
Lakewood	315,784,400	6.05%	383,427,300	6.23%	21.42%	838	2.14%
Lena	71,345,000	1.37%	83,043,100	1.35%	16.40%	734	1.88%
Little River	105,760,100	2.02%	131,044,800	2.13%	23.91%	1,096	2.80%
Little Suamico	722,742,800	13.84%	839,906,700	13.64%	16.21%	5,642	14.42%
Maple Valley	66,265,100	1.27%	74,680,400	1.21%	12.70%	651	1.66%
Morgan	101,449,900	1.94%	121,746,200	1.98%	20.01%	999	2.55%
Mountain	199,859,900	3.83%	239,512,600	3.89%	19.84%	831	2.12%
Oconto	153,023,000	2.93%	183,107,800	2.97%	19.66%	1,356	3.47%
Oconto Falls	138,282,800	2.65%	168,777,000	2.74%	22.05%	1,259	3.22%
Pensaukee	180,352,900	3.45%	228,594,900	3.71%	26.75%	1,345	3.44%
Riverview	315,674,700	6.04%	381,595,700	6.20%	20.88%	824	2.11%
Spruce	142,967,000	2.74%	176,633,100	2.87%	23.55%	921	2.35%
Stiles	167,039,000	3.20%	198,407,600	3.22%	18.78%	1,508	3.85%
Townsend	373,631,700	7.15%	436,520,400	7.09%	16.83%	1,055	2.70%
Underhill	116,329,800	2.23%	134,557,900	2.19%	15.67%	858	2.19%
Total Towns	4,581,756,700	87.73%	5,420,250,200	88.02%	18.30%	29,286	74.84%
Lena	37,413,600	0.72%	44,753,900	0.73%	19.62%	530	1.35%
Pulaski	649,800	0.01%	746,500	0.01%	14.88%	0	0.00%
Suring	25,301,735	0.48%	31,636,735	0.51%	25.04%	510	1.30%
Total Villages	63,365,135	1.21%	77,137,135	1.25%	21.73%	1,040	2.66%
Gillett	67,939,600	1.30%	81,034,300	1.32%	19.27%	1,264	3.23%
Oconto	287,114,200	5.50%	316,083,800	5.13%	10.09%	4,565	11.67%
Oconto Falls	222,580,200	4.26%	263,430,900	4.28%	18.35%	2,976	7.61%
Total Cities	577,634,000	11.06%	660,549,000	10.73%	14.35%	8,805	22.50%
County Total	\$5,222,755,835	100.00%	\$6,157,936,335	100.00%	17.91%	39,131	100.00%
(above excludes TID)		(above excludes TID)		2022 est. population		39,307	-0.4%

TID VALUES	2022 Increment Value	2023 Increment Value	Base Value	Current Value (base plus increment)
V. LENA #1 2020	\$729,000	\$912,900	\$184,700	\$1,097,600
V. SURING #1 2000	2,127,465	3,182,465	1,449,235	4,631,700
C. GILLETT #2 1993	1,019,300	1,617,100	47,700	1,664,800
C. GILLETT #3 2000	3,281,700	6,420,700	7,370,500	13,791,200
C. GILLETT #4 2022		2,043,500	4,302,000	6,345,500
C. OCONTO #4 2010	8,130,000	9,064,200	1,428,600	10,492,800
C. OCONTO #5 2022		3,919,800	11,259,800	15,179,600
	\$15,287,465	\$27,160,665	\$26,042,535	\$53,203,200

Total Equalized Value Including TIDs:

18.0803% **\$5,238,043,300** **\$6,185,097,000**

Source: Wis DOR Tax Report #LGSDL301WI (09/07/2023)

Wis DOA Municipal Population Est 2023

OCONTO COUNTY
NET NEW CONSTRUCTION 2022-2023

MUNICIPALITY	2021 EQUALIZED VALUE	2022 NET NEW CONSTRUCTION	PERCENT CHANGE	2022 EQUALIZED VALUE	2023 NET NEW CONSTRUCTION	PERCENT CHANGE
Towns:						
ABRAMS	\$ 225,247,600	\$ 638,400	0.28%	\$ 251,467,800	\$ 8,832,900	3.51%
BAGLEY	50,872,600	290,400	0.57%	63,340,400	275,100	0.43%
BRAZEAU	290,639,500	2,697,900	0.93%	363,508,600	2,191,000	0.60%
BREED	86,799,000	923,400	1.06%	107,056,200	842,300	0.79%
CHASE	305,478,300	10,191,200	3.34%	349,174,000	10,639,900	3.05%
DOTY	114,463,100	588,500	0.51%	123,344,400	1,234,000	1.00%
GILLETT	87,373,200	3,104,100	3.55%	100,323,100	1,072,200	1.07%
HOW	46,756,100	341,300	0.73%	53,034,100	317,000	0.60%
LAKEWOOD	267,478,300	3,907,200	1.46%	315,784,400	8,107,600	2.57%
LENA	65,756,600	357,100	0.54%	71,345,000	61,200	0.09%
LITTLE RIVER	92,979,600	921,600	0.99%	105,760,100	645,000	0.61%
LITTLE SUAMICO	626,081,000	6,712,900	1.07%	722,742,800	7,041,100	0.97%
MAPLE VALLEY	58,418,100	633,500	1.08%	66,265,100	645,400	0.97%
MORGAN	91,752,300	1,060,600	1.16%	101,449,900	901,800	0.89%
MOUNTAIN	170,193,200	1,831,000	1.08%	199,859,900	3,671,900	1.84%
OCONTO	135,133,500	2,301,200	1.70%	153,023,000	3,161,400	2.07%
OCONTO FALLS	126,335,700	1,323,800	1.05%	138,282,800	1,609,400	1.16%
PENSAUKEE	156,258,400	1,998,200	1.28%	180,352,900	1,666,700	0.92%
RIVERVIEW	282,471,000	3,426,700	1.21%	315,674,700	4,209,000	1.33%
SPRUCE	125,250,400	2,241,600	1.79%	142,967,000	2,600,000	1.82%
STILES	145,673,200	1,367,300	0.94%	167,039,000	2,001,300	1.20%
TOWNSEND	340,047,000	6,709,300	1.97%	373,631,700	7,699,700	2.06%
UNDERHILL	100,814,900	1,220,800	1.21%	116,329,800	1,942,300	1.67%
Villages:						
LENA	33,702,400	159,700	0.47%	38,142,600	139,600	0.37%
PULASKI	619,000	-	0.00%	649,800	-	0.00%
SURING	23,216,700	184,100	0.79%	27,429,200	60,000	0.22%
Cities:						
GILLETT	63,750,300	367,800	0.58%	72,240,600	1,592,300	2.20%
OCONTO	245,203,000	3,223,300	1.31%	295,244,200	6,385,400	2.16%
OCONTO FALLS	184,883,900	3,036,300	1.64%	222,580,200	2,203,100	0.99%
COUNTY OF OCONTO	\$ 4,543,647,900	\$ 61,759,200	1.3592%	\$ 5,238,043,300	\$ 81,748,600	1.5607%

Source: WI DOR 2023 Net New Construction Report dated 8/09/2023

The amount of NET New Construction is New Construction reduced by any demolition or destruction of buildings.