



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 responsibly 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
<u>EXPENDITURES:</u>	2023	2024	CHANGE	CHANGE
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%
<u>REVENUES:</u>				
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		PROPOSED	% OF	\$ INCREASE	COST PER \$1,000 OF	
	2023	2024	TOTAL	(DECREASE)		EQUALIZED VALUE	
	2023	2024				2023	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	<u>\$21,763,570</u>	<u>\$22,061,436</u>		<u>\$297,866</u>		<u>\$4.167</u>	<u>\$3.583</u>
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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		Line item				2024		2024		2024				
2		Detail	ACCOUNT	2023 NET		PROPOSED		ANTICIPATED		(TRANSFERS/		2024		Change from
3		Page	TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED)		BUDGET LEVY		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														
28		LEGAL:												
29		100: 9-11	District Attorney (Fees)	228,946		248,571		(7,000)				241,571		12,625
30			Victim/Witness Program (State aid)	54,139		88,961		(35,000)		-		53,961		(178)
31			Net District Attorney	283,085		337,532		(42,000)		-		295,532		12,447
32														
33		100: 16-17	Corporation Counsel (Charges to CSA)	200,271		219,622		(10,837)				208,785		8,514
34			(State aid - IV-E reimbursement)	(5,500)		-		(5,500)		-		(5,500)		-
35	1C		TOTAL LEGAL	\$ 477,856		\$ 557,154		\$ (58,337)		\$ -		\$ 498,817		\$ 20,961
36		GENERAL ADMINISTRATION:												
37		100: 18	County Administrator	188,909		194,383						194,383		5,474
38		100: 28-29	Human Resources	228,941		286,187						286,187		57,246
39		100: 29	Background Checks	7,000		4,000						4,000		(3,000)
40		100: 11-12	County Clerk (Licenses & fees)	220,904		236,705		(5,000)				231,705		10,801
41		100: 12	Elections (Charges for supplies)	40,586		144,761		(26,300)				118,461		77,875

OCONTO COUNTY WISCONSIN

2024 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		Line item				2024		2024		2024				
2		Detail	ACCOUNT	2023 NET		PROPOSED		ANTICIPATED		(TRANSFERS/		2024		Change from
3		Page	TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED)		BUDGET LEVY		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	#	\$ 37,946
84														

OCONTO COUNTY WISCONSIN

2024 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		Line item				2024		2024		2024				
2		Detail	ACCOUNT	2023 NET		PROPOSED		ANTICIPATED		(TRANSFERS/		2024		Change from
3		Page	TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED)		BUDGET LEVY		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														
104		INSURANCES, RISK MANAGEMENT AND OTHER:												
105		100: 27-29	Insurance - Property, Liability, Worker's Comp...	776,100		752,100						752,100		(24,000)
106			(Insurance Charges To Departments)	(620,000)		(595,000)						(595,000)		25,000
107			(Insurance Dividends and Recoveries)	(5,000)				(4,500)				(4,500)		500
108			Wellness Program	0		0						0		0
109			(Donations)	0				0				0		0
110			Safety/Risk Management	10,000		10,000						10,000		0
111			Unemployment Comp.	5,000		20,000						20,000		15,000
112			Retirement payouts	200,000		150,000						150,000		(50,000)
113			Merit Pay reserve	79,000		138,617						138,617		59,617
114			Retention Pay reserve			135,133						135,133		135,133
115			Health Insurance reserve	233,376		(150,000)						(150,000)		(383,376)
116			Section 125 & HRA Administration	19,850		20,500		-		-		20,500		650
117			Net Insurances and Risk Management	698,326		481,350		(4,500)		-		476,850		(221,476)
118			Other:											
119		100: 3	Reserved for Contingencies	217,707		125,000		-		-		125,000		(92,707)
120	1H		TOTAL INSURANCES, RISK MANAGEMENT AND OTHER	\$ 916,033		\$ 606,350		\$ (4,500)		\$ -		\$ 601,850		\$ (314,183)
121			TOTAL GENERAL GOVERNMENT	\$ 3,998,144		\$ 7,344,452		\$ (4,353,106)		\$ (31,734)		\$ 2,959,612		\$ (1,038,532)
122														

OCONTO COUNTY WISCONSIN

2024 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		Line item				2024		2024		2024				
2		Detail	ACCOUNT	2023 NET		PROPOSED		ANTICIPATED		(TRANSFERS/		2024		Change from
3		Page	TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED)		BUDGET LEVY		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				2024		2024		2024				
2			ACCOUNT	2023 NET		PROPOSED		ANTICIPATED		(TRANSFERS/ FUNDS APPLIED)		2024		Change from
3			TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)				BUDGET LEVY		2023 to 2024
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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		Line item				2024		2024		2024				
2		Detail	ACCOUNT	2023 NET		PROPOSED		ANTICIPATED		(TRANSFERS/		2024		Change from
3		Page	TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED)		BUDGET LEVY		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)		(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)		(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	\$ 4,188,371		\$ 12,984,326		\$ (8,031,675)		\$ (841,026)		\$ 4,111,625		\$ (76,746)
210														

OCONTO COUNTY WISCONSIN

2024 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		Line item				2024		2024		2024				
2		Detail	ACCOUNT	2023 NET		PROPOSED		ANTICIPATED		(TRANSFERS/		2024		Change from
3		Page	TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED)		BUDGET LEVY		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		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

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

OCONTO COUNTY WISCONSIN

2024 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		Line item				2024		2024		2024				
2		Detail	ACCOUNT	2023 NET		PROPOSED		ANTICIPATED		(TRANSFERS/		2024		Change from
3		Page	TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED)		BUDGET LEVY		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				(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														
314			TOTAL CONSERVATION /DEVELOPMENT	\$ 876,183		\$ 3,676,421		\$ (2,706,398)		\$ (49,000)		\$ 921,023		\$ 44,840
315														

OCONTO COUNTY WISCONSIN

2024 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		Line item				2024		2024		2024				
2		Detail	ACCOUNT	2023 NET		PROPOSED		ANTICIPATED		(TRANSFERS/		2024		Change from
3		Page	TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED)		BUDGET LEVY		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			TOTAL DEBT SERVICE	\$ 1,305,689		\$ 1,297,125		\$ -		\$ (16,519)		\$ 1,280,606		\$ (25,083)
336														
337			9 INTRAFUND TRANSFERS *****											
338			FROM HUMAN SERVICES TO GENERAL FUND	(750,000)						0		0		750,000
339														
340			FROM HIGHWAY TO GENERAL FUND											
341			9A TOTAL INTRAFUND TRANSFERS	\$ (750,000)		\$ -		\$ -		\$ -		\$ -		\$ 750,000
342														
343			10 APPLIED GENERAL FUND BALANCE	(600,000)						\$ (713,100)		(713,100)		113,100
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				0.00416707				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	11,055,000	5.00%	-	-	11,055,000
				<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) 6/1 Prin	6/1 Int	12/01 Int	(b) 6/1 Prin	6/1 Int	12/01 Int	Total Prin	Total Int	Total Debt Service	Funded by County Sales Tax
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
<u>TOTAL</u>	<u>\$2,545,000</u>	<u>\$590,250</u>	<u>\$540,375</u>	<u>\$375,000</u>	<u>\$150,875</u>	<u>\$147,125</u>	<u>\$2,920,000</u>	<u>\$1,428,625</u>	<u>\$4,348,625</u>	<u>\$472,311</u>

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

<u>MUNICIPALITY</u>	<u>2021 EQUALIZED VALUE</u>	<u>2022 NET NEW CONSTRUCTION</u>	<u>PERCENT CHANGE</u>	<u>2022 EQUALIZED VALUE</u>	<u>2023 NET NEW CONSTRUCTION</u>	<u>PERCENT CHANGE</u>
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.