



2025

OCONTO COUNTY

BUDGET

AS RECOMMENDED BY THE

OCONTO COUNTY ADMINISTRATOR

AND PRESENTED TO THE

OCONTO COUNTY BOARD OF SUPERVISORS

OCTOBER 31, 2024

COMPILED BY
OCONTO COUNTY FINANCE DEPARTMENT
Lisa Sherman, Director

COUNTY OF OCONTO
2025 BUDGET
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Oconto County Administrator
301 Washington St.
Oconto, WI 54153

To: To the Honorable Oconto County Board of Supervisors

From: Richard Heath, County Administrator

Date: October 31, 2024

Re: Recommended 2025 Budget

The preparation of my Administrator's Recommended 2025 Budget is a result of a thorough process involving meetings with the department heads and elected officials, along with additional staff as needed, Finance Director Lisa Sherman, and myself. Meetings were also held with outside agencies including the Tourism and Economic Development Corporation of the Oconto Region (TEDCOR), Commission on Aging, the Oconto Falls Senior Center, the Airport, Youth Fair Board, and Historical Society. The budget preparation process involved over 30 meetings within a three-week timeframe.

Prior to each meeting, all departments and offices received a packet of information from Lisa to be used as guidance when preparing their respective budgets. For each budget meeting, Lisa prepared a year-to-date budget report and a budget summary noting increases or decreases to their budget. Each one identified revenue or cost savings to cover any projected increases specific to their department or office when possible. Overall, they were very responsible in their budget requests. All standing committees received summaries of their respective department and office budgets. During the September meetings, committee members had an opportunity to ask questions and provide input on each of the proposed budgets.

The challenge in preparing this budget was eased somewhat by the levy increase due to net new construction, strong fund balances, and the interest received on various accounts. The recommended 2025 budget includes an additional \$316,799 as the result of net new construction at +1.45% that equates to \$290,794 and a slight increase of \$26,005 in shared revenue funds. As a result, the recommended 2025 budget complies with tax levy limits and maintains services and operations for another year.

Highlights of the Recommended 2025 Budget:

- A Tax Rate of \$3.107 (a decrease of 47.6 cents or -13.28%) from 2024
- **Total** Tax levy of \$22,208,245 up from \$22,061,436 last year
 - Includes Annual -Debt Service: \$1,273,500; Libraries: \$583,535; Local Bridge Aid: \$72,345
- Interest on investments, uncollected property taxes, and ARPA totaling \$1.8 million
- Contingency budget decreased from \$125,000 to \$110,000
- General Fund applied of \$563,803, a decrease of \$113,797 from 2024
- Health & Human Services Fund transfer of \$400,000
- An increase of \$983,426 for wage and fringe increases for employees that is comprise of a 2% wage increase, as well as pay grade steps and merit raises
- An increase of \$350,000 for health and dental insurance premiums
- Total Capital Projects totaling \$5,358,281 to be paid for by unspent sales tax from previous years, current sales tax, depreciation, and the remaining ARPA grant.

If anyone has any questions or concerns about the Recommended 2025 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 31, 2024
TO: OCONTO COUNTY BOARD OF SUPERVISORS
FROM: FINANCE DEPARTMENT
RE: YEAR 2025 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 the recommended year 2025 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 2025 budget sets the **county tax levy at \$22,208,245** which is a **mill rate of \$3.107** per \$1,000 of equalized value. This compares to the 2024 county tax levy of \$22,061,436 and a mill rate of \$3.583. The dollar increase is \$146,809, which is a 0.665% increase, and a **mill rate decrease** of 47.6 cents per \$1,000 of equalized value. The county tax levy includes a county debt levy in the amount of \$1,273,500. 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 \$989,401,900 from 2023 to 2024 and is at \$7,147,338,235 (less TID). The 2025 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 2024 is 1.450%. 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 2025 BUDGET
COUNTY OF OCONTO, WISCONSIN
October 31, 2024 9:00 am

Notice is hereby given that a **PUBLIC HEARING** on the PROPOSED 2025 BUDGET for the COUNTY OF OCONTO, WISCONSIN, as recommended by the **Oconto County Administrator**, will be held Thursday, October 31, 2024 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 2025 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 2025 budget:

EXPENDITURES:	ADOPTED 2024	PROPOSED 2025	AMOUNT CHANGE	PERCENT CHANGE
General Government	\$7,344,452	\$8,060,001	\$715,549	9.7%
Public Safety	9,570,492	9,912,403	341,911	3.6%
Health and Human Services	12,872,038	13,235,817	363,779	2.8%
Public Works (incl. Highway)	11,322,274	12,466,036	1,143,762	10.1%
Culture, Recreation and Education	1,997,056	2,726,586	729,530	36.5%
Conservation and Development	3,691,421	3,160,287	(531,134)	-14.4%
Capital Projects-Other	2,062,410	2,952,281	889,871	43.1%
Debt Service	1,297,125	1,273,500	(23,625)	-1.8%
TOTAL EXPENDITURES	\$50,157,268	\$53,786,911	\$3,629,643	7.2%
REVENUES:				
Taxes (Other than Property)	\$698,242	\$697,815	(\$427)	-0.1%
Intergovernmental Grants/Aids	11,873,992	12,661,420	787,428	6.6%
Licenses and Permits	400,540	416,940	16,400	4.1%
Fines, Forfeitures and Penalties	180,000	161,376	(18,624)	-10.3%
Public Charges for Services	4,035,459	4,237,036	201,577	5.0%
Intergovernmental Charges	4,654,518	4,823,157	168,639	3.6%
Other (incl. Interest on Investments)	1,165,915	1,144,200	(21,715)	-1.9%
TOTAL REVENUES	\$23,008,666	\$24,141,944	\$1,133,278	4.9%
Fund balances applied/transferred to reduce the county tax levy:				
Highway fund balance applied to equipment and operations	\$796,170	\$830,000	\$33,830	
Recycling fund balance applied to equipment and operations	65,087	56,176	(8,911)	
Health & Human Services fund balance applied to operations	703,738	429,646	(274,092)	
County Road & Bridge fund balance applied to operations	371,634	417,442	45,808	
Debt Service fund balance applied to debt reduction	16,519	0	(16,519)	
Land Records fund balance applied to operations/capital purchases	31,734	94,683	62,949	
County sales tax funds applied for capital purchases and operations	1,736,478	2,210,635	474,157	
County sales tax funds applied for capital purchases - highway	436,796	1,453,337	1,016,541	
County sales tax funds applied for debt services	0	0	0	
ARPA funds applied to equipment and operations	251,410	840,000	588,590	
ARPA funds applied to equipment and operations - county road/bridge	0	141,000	141,000	
Human services fund balance transfer to general fund	0	400,000	400,000	
General fund applied to reduce property tax levy	677,600	563,803	(113,797)	
Total Funds Applied and Transferred	\$5,087,166	\$7,436,722	\$2,349,556	
TOTAL REVENUES & FUNDS APPLIED	\$28,095,832	\$31,578,666	\$3,482,834	12.4%
COST OF COUNTY OPERATIONS LEVIED AS PROPERTY TAX	\$22,061,436	\$22,208,245	\$146,809	0.7%
Percent of county tax levy to total budgeted expenditures	44.0%	41.3%		
County equalized value (less TID Increment) for apportionment of tax	\$6,157,936,335	\$7,147,338,235	\$989,401,900	16.1%
COUNTY TAX (MILL RATE) PER \$1,000 OF ASSESSED PROPERTY VALUE FOR COUNTY OPERATIONS	\$3.583	\$3.107	(\$0.476)	-13.3%

PLEASE NOTE THE FOLLOWING IN THE PROPOSED 2025 BUDGET:

Highway: The highway budget anticipates \$2,400,000 of equipment purchases in 2025, which will be funded by highway depreciation charges of \$805,663, county sales tax of \$1,453,337, and ARPA funds of \$141,000.

Health & Human Services: The Health & Human Services budget applies \$429,646 of their fund balance to reduce the department's 2025 tax levy request to \$3,889,376.

Capital Projects: Capital project purchases for 2025 amount to \$2,952,281, including \$728,485 for computer and related equipment, \$450,000 for various courthouse projects, \$333,000 for campground development, \$439,000 for other F&P projects, \$477,350 for sheriff vehicle replacement and other equipment, \$157,000 for building maintenance at New View Industries, \$246,646 for Next Gen 911 GIS project, and \$120,800 for vehicle leases.

Debt Service: The \$1,273,500 debt payment in 2025 will be funded by county debt levy.

Other: The reserve for contingency is \$110,000.

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.

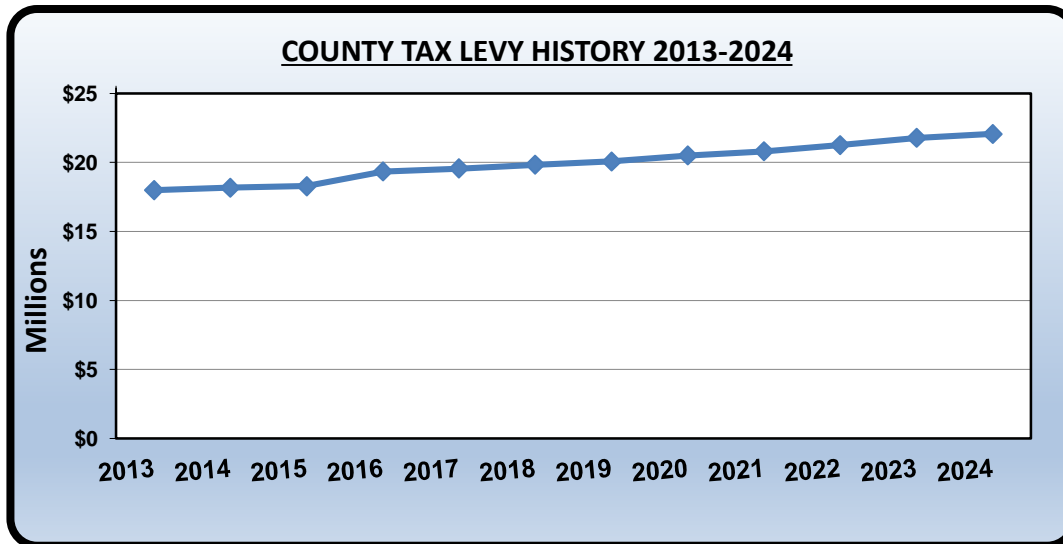
(TTD#920-834-6911)

(prepared by Oconto Co Finance Dept 9/30/2024)

**OCONTO COUNTY WISCONSIN
2025 BUDGET SUMMARY BY CATEGORIES
(WITH 2024 COMPARISON)**

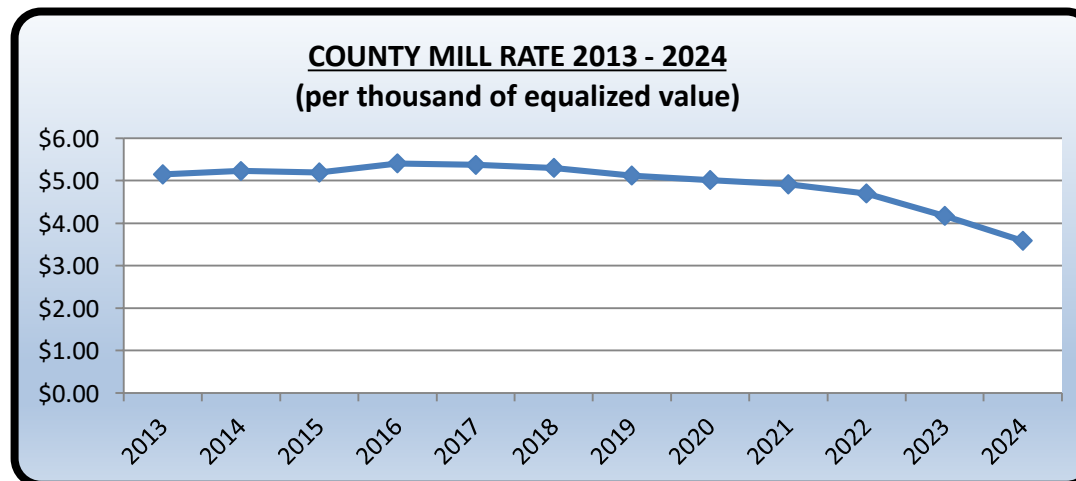
					COST PER \$1,000 OF	
	ADOPTED	PROPOSED	% OF	\$ INCREASE	EQUALIZED VALUE	
	2024	2025	TOTAL	(DECREASE)	2024	2025
BUDGET EXPENDITURES:						
General Government	\$7,344,452	\$8,060,001	15%	715,549	\$1.19	\$1.13
Public Safety	9,570,492	9,912,403	18%	341,911	\$1.55	\$1.39
Health and Human Services	12,872,038	13,235,817	25%	363,779	\$2.09	\$1.85
Public Works (Incl. Highway)	11,322,274	12,466,036	23%	1,143,762	\$1.84	\$1.74
Culture, Recreation, and Education	1,997,056	2,726,586	5%	729,530	\$0.32	\$0.38
Conservation and Development	3,691,421	3,160,287	6%	(531,134)	\$0.60	\$0.44
Capital Projects	2,062,410	2,952,281	5%	889,871	\$0.33	\$0.41
Debt Service	1,297,125	1,273,500	2%	(23,625)	\$0.21	\$0.18
TOTAL BUDGETED EXPENDITURES	\$50,157,268	\$53,786,911	100%	\$3,629,643	\$8.15	\$7.53
ANTICIPATED REVENUES:						
Taxes (Other than Property)	\$698,242	\$697,815	1%	(427)	(\$0.11)	(\$0.10)
Intergovernmental Grants/Aids	11,873,992	12,661,420	24%	787,428	(\$1.93)	(\$1.77)
Licenses and Permits	400,540	416,940	1%	16,400	(\$0.07)	(\$0.06)
Fines, Forfeitures, and Penalties	180,000	161,376	0%	(18,624)	(\$0.03)	(\$0.02)
Public Charges for Services	4,035,459	4,237,036	8%	201,577	(\$0.66)	(\$0.59)
Intergovernmental Charges	4,654,518	4,823,157	9%	168,639	(\$0.76)	(\$0.67)
Other (inc. Interest on Investments)	1,165,915	1,144,200	2%	(21,715)	(\$0.19)	(\$0.16)
TOTAL ANTICIPATED REVENUES	23,008,666	24,141,944	44.9%	1,133,278	(\$3.74)	(\$3.38)
(Subtotal of Expenditures less Revenues)	\$27,148,602	\$29,644,967		\$2,496,365	\$4.41	\$4.15
PRIOR YEARS FUND BALANCES APPLIED:						
HIGHWAY FUNDS APPLIED INCLUDING EQUIPMENT	796,170	830,000	2%	33,830	(\$0.13)	(\$0.12)
RECYCLING FUND	65,087	56,176	0%	(8,911)	(\$0.01)	(\$0.01)
HEALTH & HUMAN SERVICES FUND	703,738	429,646	1%	(274,092)	(\$0.11)	(\$0.06)
CO ROAD & BRIDGE FUND BALANCE	371,634	417,442	1%	45,808	(\$0.06)	(\$0.06)
DEBT SERVICE FUND BALANCE	16,519	0	0%	(16,519)	(\$0.00)	\$0.00
LAND RECORDS FUND BALANCE	31,734	94,683	0%	62,949	(\$0.01)	(\$0.01)
COUNTY SALES TAX FOR CAPITAL PROJECTS	1,736,478	2,210,635	4%	474,157	(\$0.28)	(\$0.31)
COUNTY SALES TAX FOR DEBT SERVICE	0	-	0%	-	\$0.00	\$0.00
COUNTY SALES TAX FOR HIGHWAY EQUIPMENT	436,796	1,453,337	3%	1,016,541	(\$0.07)	(\$0.20)
FUND TRANSFERS:						
HUMAN SERVICES TO GENERAL FUND	-	400,000	1%	400,000	\$0.00	(\$0.06)
HIGHWAY TO GENERAL FUND	-	-	0%	-	\$0.00	\$0.00
ARPA FUNDS APPLIED TO EQUIPMENT & OPERATIONS	251,410	840,000	2%	588,590	(\$0.04)	(\$0.12)
ARPA FUNDS APPLIED TO CO ROAD/BRIDGE	-	141,000	0%	141,000	\$0.00	(\$0.02)
GENERAL FUND APPLIED TO REDUCE TAX LEVY	677,600	563,803	1%	(113,797)	(\$0.11)	(\$0.08)
TOTAL OF AMOUNTS APPLIED TO REDUCE COUNTY LEVY	5,087,166	7,436,722	13.8%	2,349,556	(\$0.83)	(\$1.04)
NET AMOUNT OF COUNTY OPERATIONS TO BE LEVIED	<u>\$22,061,436</u>	<u>\$22,208,245</u>		<u>\$146,809</u>	<u>\$3.583</u>	<u>\$3.107</u>
PERCENT OF COUNTY TAX LEVY TO						
TOTAL BUDGETED EXPENDITURES			41.3%			
COUNTY EQUALIZED VALUE (less TID Increment)						
	6,157,936,335	7,147,338,235		16.1%		
COUNTY TAX (MILL RATE) PER \$1,000 OF ASSESSED						
PROPERTY VALUE FOR OCONTO COUNTY OPERATIONS	\$3.583	\$3.107	(\$0.476)	-13.3%		

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



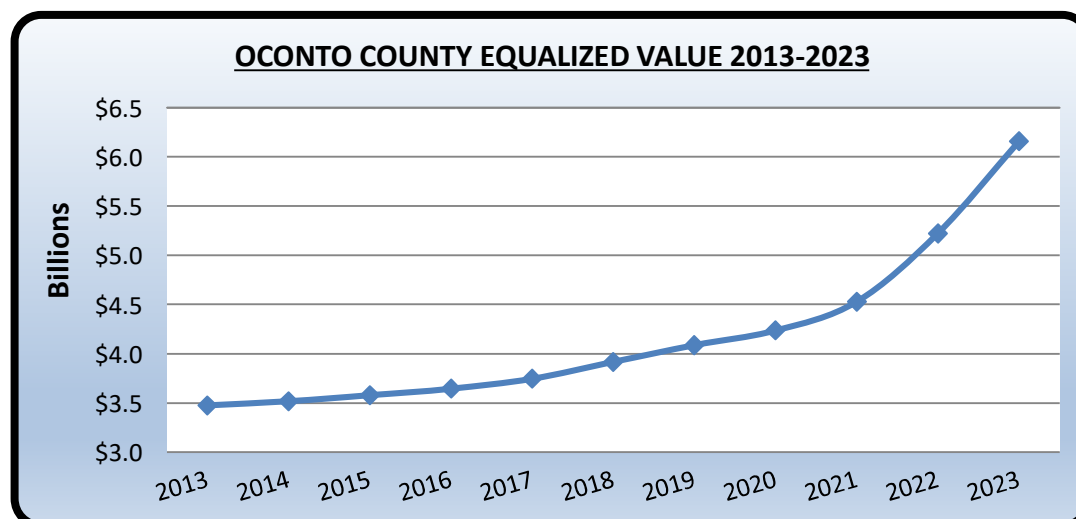
Year	Levy	% Change
2013	\$17,987,812	
2014	\$18,168,492	1.0%
2015	\$18,277,171	0.6%
2016	\$19,346,112	5.8%
2017	\$19,569,576	1.2%
2018	\$19,841,178	1.4%
2019	\$20,069,211	1.1%
2020	\$20,501,647	2.2%
2021	\$20,804,119	1.5%
2022	\$21,261,905	2.2%
2023	\$21,763,570	2.4%
2024	\$22,061,436	1.4%

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



Year	Rate	% Change
2013	\$5.15	
2014	\$5.227	1.5%
2015	\$5.196	-0.6%
2016	\$5.406	4.0%
2017	\$5.370	-0.7%
2018	\$5.297	-1.4%
2019	\$5.124	-3.3%
2020	\$5.015	-2.1%
2021	\$4.912	-2.1%
2022	\$4.696	-4.4%
2023	\$4.167	-11.3%
2024	\$3.583	-14.0%

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



Year	Value	% Change
2013	\$ 3,475,836,735	
2014	\$ 3,517,544,335	1.2%
2015	\$ 3,577,827,135	1.7%
2016	\$ 3,644,244,835	1.9%
2017	\$ 3,745,539,535	2.8%
2018	\$ 3,916,597,835	4.6%
2019	\$ 4,087,983,235	4.4%
2020	\$ 4,235,645,135	3.6%
2021	\$ 4,527,484,135	6.9%
2022	\$ 5,222,755,835	15.4%
2023	\$ 6,157,936,335	17.9%

The Equalized Value (E/V) of each municipality of the County is determined annually in August by the Wisconsin Dept of Revenue. The E/V, excluding the value of TIF district increments, is used by the county to calculate the county tax levy mill rate. The county uses the E/V of each municipality to apportion their share of the county tax.

OCONTO COUNTY, WISCONSIN

2025 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		Line item				2025		2025		2025				
2		Detail	ACCOUNT	2024		PROPOSED		ANTICIPATED		(TRANSFERS/		2025		Change from
3		Page	TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED)		BUDGET LEVY		2024 to 2025
4	1	GENERAL GOVERNMENT *****												
5		LEGISLATIVE:												
6		100: 5	County Board	221,946		221,496		-		-		221,496		(450)
7	1A		TOTAL LEGISLATIVE	\$ 221,946		\$ 221,496		\$ -		\$ -		\$ 221,496	#	\$ (450)
8		JUDICIAL:												
9		100: 5-9	Courts:											
10			Clerk of Courts	812,268		763,793						763,793		(48,475)
11			Circuit Court Branch I&II	78,081		115,848						115,848		37,767
12			(State Aid-Courts)	(212,000)				(214,300)				(214,300)		(2,300)
13			(County Ordinance Forfeitures)	(80,040)				(80,040)				(80,040)		0
14			(County Share of State Fines)	(60,000)				(50,000)				(50,000)		10,000
15			(Court Fees and Costs)	(243,100)				(265,100)				(265,100)		(22,000)
16			(Crime Prevention Surcharge)	0		7,000		(7,000)				0		0
17			(Charges to Departments-Child Support Agency)	(31,453)				(32,877)				(32,877)		(1,424)
18			Register in Probate	0		0						0		0
19			(Register in Probate Fees)	(25,000)				(25,000)				(25,000)		0
20			Family Court Commissioner	248,144		313,929		(900)				313,029		64,885
21			Law Library	0								0		0
22			Family Mediation	(9,500)		-		(9,700)		-		(9,700)		(200)
23			Net Courts	477,400		1,200,570		(684,917)		-		515,653		38,253
24														
25		100: 11	Medical Examiner	105,000		105,000		-		-		105,000		-
26	1B		TOTAL JUDICIAL	\$ 582,400		\$ 1,305,570		\$ (684,917)		\$ -		\$ 620,653		\$ 38,253
27														
28		LEGAL:												
29		100: 9-11	District Attorney (Fees)	241,571		264,680		(6,000)				258,680		17,109
30			Victim/Witness Program (State aid)	53,961		90,811		(45,000)		-		45,811		(8,150)
31			Net District Attorney	295,532		355,491		(51,000)		-		304,491		8,959
32														
33		100: 16-17	Corporation Counsel (Charges to CSA)	208,785		228,717		(23,762)				204,955		(3,830)
34			(Admin fees on land sales)					(1,330)				(1,330)		(1,330)
35			(State aid - IV-E reimbursement)	(5,500)		-		(5,500)		-		(5,500)		-
36	1C		TOTAL LEGAL	\$ 498,817		\$ 584,208		\$ (81,592)		\$ -		\$ 502,616		\$ 3,799
37		GENERAL ADMINISTRATION:												
38		100: 18	County Administrator	194,383		194,028						194,028		(355)
39		100: 28-29	Human Resources	286,187		313,105						313,105		26,918
40		100: 29	Background Checks	4,000		7,300						7,300		3,300
41		100: 11-12	County Clerk (Licenses & fees)	231,705		244,456		(3,000)				241,456		9,751
42		100: 12	Elections (Charges for supplies)	118,461		72,060		(25,000)				47,060		(71,401)

OCONTO COUNTY, WISCONSIN

2025 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		Line item				2025		2025		2025				
2		Detail	ACCOUNT	2024		PROPOSED		ANTICIPATED		(TRANSFERS/		2025		Change from
3		Page	TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED)		BUDGET LEVY		2024 to 2025
43														
44		100: 20-22	Technology Services (Charges to Depts & Fees)	1,129,864		1,370,782		(140,200)				1,230,582		100,718
45														
46		100: 1	(State Shared Revenue)	(730,447)				(745,471)				(745,471)		(15,024)
47			(State Shared Revenue - Supplemental Aid)	(477,416)				(488,397)				(488,397)		(10,981)
48		100: 1	(State Aid-Exempted Business Computers)	(13,678)				(13,678)				(13,678)		0
49			(State Aid-Personal Property Aid)	(56,032)				(131,254)				(131,254)		(75,222)
50			(Other - Tower Rental Income)	(12,000)				(9,000)				(9,000)		3,000
51		100: 1	(Indirect Cost Reimbursements - General & Other)									0		0
52		100: 2	(Interest On Investments)	(1,000,000)				(1,000,000)		-		(1,000,000)		-
53	1D		TOTAL GENERAL ADMINISTRATION	\$ (324,973)		\$ 2,201,731		\$ (2,556,000)		\$ -		\$ (354,269)	#	\$ (29,296)
54		FINANCIAL ADMINISTRATION:												
55		100: 30-31	Finance:											
56			Finance Department	253,483		259,518		(200)				259,318		5,835
57			Independent Auditing	57,100		57,600						57,600		500
58			Cost Allocation Plan/OPEB Report	6,890		11,210						11,210		4,320
59			(Audit / Accounting Charges to Departments)	(18,000)		(20,000)		-		-		(20,000)		(2,000)
60			Net Finance	299,473		308,328		(200)		-		308,128		8,655
61		100: 12-15	Treasury:											
62			County Treasurer	248,720		235,530						235,530		(13,190)
63			Uncollectable Personal Property Tax Pmts	0		0						0		0
64			(Payments In Lieu of Taxes)	(32,000)				(30,300)				(30,300)		1,700
65			(Forest Crop Taxes)	(82)				(115)				(115)		(33)
66			(Managed Forest Land Taxes)	(110,000)				(92,500)				(92,500)		17,500
67			(Ag Use Value Penalties)	(20,000)				(10,046)				(10,046)		9,954
68			(State Aid-Forest Crop & MFL)	(25,000)				(25,000)				(25,000)		0
69			(Interest on Delinquent Property Taxes)	(450,000)				(450,000)				(450,000)		0
70			(Dept Chgs Tax Deed Administration)	(42,385)				0				0		42,385
71			Tax Deed Expense (Sale of tax deeds)	21,100		(9,450)		0				(9,450)		(30,550)
72			(Miscellaneous Sales-Treasurer)	-				-		-		-		-
73			Net Treasury	(409,647)		226,080		(607,961)		-		(381,881)		27,766
74		100: 32-33	Assessment of Property:											
75			Property Tax Listing (Sale of R/E Listings)	249,120		263,212		(1,700)				261,512		12,392
76														
77			Assessor of Incomes	-		-		-		-		-		-
78			Net Assessment of Property	249,120		263,212		(1,700)		-		261,512		12,392
79	1E		TOTAL FINANCIAL ADMINISTRATION	\$ 138,946		\$ 797,620		\$ (609,861)		\$ -		\$ 187,759	#	\$ 48,813
80		GENERAL BUILDINGS AND PLANT:												
81		100: 25-27	Courthouse Property and Building Maintenance	1,163,003		1,222,867		-				1,222,867		59,864
82	1F		TOTAL GENERAL BLDGS AND PLANT	\$ 1,163,003		\$ 1,222,867		\$ -		\$ -		\$ 1,222,867	#	\$ 59,864
83														
84		PROPERTY RECORDS AND CONTROL:												
85		100: 17-18	Register of Deeds	289,797		299,694						299,694		9,897

OCONTO COUNTY, WISCONSIN

2025 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		Line item				2025		2025		2025				
2		Detail	ACCOUNT	2024		PROPOSED		ANTICIPATED		(TRANSFERS/		2025		Change from
3		Page	TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED)		BUDGET LEVY		2024 to 2025
86			(Register of Deeds Fees)	(240,000)				(245,000)				(245,000)		(5,000)
87			(Real Estate Transfer Fees-County Share)	(138,000)		-		(155,000)		-		(155,000)		(17,000)
88			Net Register of Deeds	(88,203)		299,694		(400,000)		-		(100,306)		(12,103)
89		100: 34-35	Land Records Modernization Program	151,230		136,448						136,448		(14,782)
90			(State Aid-Land Records)	(52,496)				(62,848)				(62,848)		(10,352)
91			(Land Records Fees)	(45,000)				(45,000)				(45,000)		0
92			(SOLO Fees)	0				0				0		0
93			(Land Records Sale of GIS Maps)	(500)				(750)				(750)		(250)
94			(Public Access Fees and Other)	(21,500)				(21,500)				(21,500)		0
95			(Fund Balance Applied)	(31,734)		-		-		(6,350)		(6,350)		25,384
96			Net Land Records Modernization Program	-		136,448		(130,098)		(6,350)		-		-
97		100: 33-34	Land Information System-Surveyor (Charges)	151,032		228,334		(41,300)				187,034		36,002
98			Plat Books	(3,000)		0		(3,000)				(3,000)		0
99			Physical Address Program (Fees)	17,794		-		(20,000)		-		(20,000)		(37,794)
100			Net Surveyor	165,826		228,334		(64,300)		-		164,034		(1,792)
101	1G		TOTAL PROPERTY RECORDS AND CONTROL	\$ 77,623		\$ 664,476		\$ (594,398)		\$ (6,350)		\$ 63,728		\$ (13,895)
102														
103		INSURANCES, RISK MANAGEMENT AND OTHER:												
104		100: 27-29	Insurance - Property, Liability, Worker's Comp...	752,100		759,100						759,100		7,000
105			(Insurance Charges To Departments)	(595,000)		(615,000)						(615,000)		(20,000)
106			(Insurance Dividends and Recoveries)	(4,500)				(39,500)				(39,500)		(35,000)
107			Wellness Program	0		0						0		0
108			(Donations)	0				0				0		0
109			Safety/Risk Management	10,000		8,000						8,000		(2,000)
110			Unemployment Comp.	20,000		20,000						20,000		0
111			Retirement payouts	150,000		200,000						200,000		50,000
112			Merit Pay reserve	138,617		205,933						205,933		67,316
113			Retention Pay/Wages reserve	135,133		350,000						350,000		214,867
114			Health Insurance reserve	(150,000)		0						0		150,000
115			Section 125 & HRA Administration	20,500		24,000		-		-		24,000		3,500
116			Net Insurances and Risk Management	476,850		952,033		(39,500)		-		912,533		435,683
117			Other:											
118		100: 3	Reserved for Contingencies	125,000		110,000		-		-		110,000		(15,000)
119	1H		TOTAL INSURANCES, RISK MANAGEMENT AND OTHER	\$ 601,850		\$ 1,062,033		\$ (39,500)		\$ -		\$ 1,022,533		\$ 420,683
120			TOTAL GENERAL GOVERNMENT	\$ 2,959,612		\$ 8,060,001		\$ (4,566,268)		\$ (6,350)		\$ 3,487,383		\$ 527,771
121														

OCONTO COUNTY, WISCONSIN

2025 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		Line item				2025		2025		2025				
2		Detail	ACCOUNT	2024		PROPOSED		ANTICIPATED		(TRANSFERS/		2025		Change from
3		Page	TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED)		BUDGET LEVY		2024 to 2025
122	2 -	PUBLIC SAFETY*****												
123		LAW ENFORCEMENT:												
124		100: 52-61	Sheriff	4,515,675		4,759,952						4,759,952		244,277
125			K-9 Program	0		25,000		(25,100)				(100)		(100)
126			Recreation Enforcement (Collections,charges, state aids)	98,394		290,077		(190,270)				99,807		1,413
127			Community Police Officer(Little Suamico)	6,072		124,115		(117,033)				7,082		1,010
128			School Resource Officer	(85,470)				(89,877)				(89,877)		(4,407)
129			Tribal Enforcement Program (State reimbursed)	-		16,000		(25,000)				(9,000)		(9,000)
130			(Federal Aid - Anti-heroin/Forfeiture)	(6,000)				(7,200)				(7,200)		(1,200)
131			(State Aid - Drug Trafficking)	-				0				0		0
132			(State Aid - BOTS Speed Grant	(30,000)				(10,000)				(10,000)		20,000
133			(State Aid-Cease Program)	(1,000)				(1,000)				(1,000)		0
134			(State Aid-ICAC)	(1,000)				0				0		1,000
135			(State Aid-Police Training)	(7,200)				(13,000)				(13,000)		(5,800)
136			(State Aid - DNA Sample Reimbursement)	(1,500)				(1,500)				(1,500)		0
137			(Other State Aids-DOC Sanctions)	(55,000)				(55,000)				(55,000)		0
138			(Sheriff Fees and Charges)	(35,700)				(35,200)				(35,200)		500
139			(Charges Local Gov't Spillman & Cradlepoint)	(3,500)				(3,500)				(3,500)		0
140			(Federal Park Patrol Reimbursement)	(7,500)				(7,500)				(7,500)		0
141			(Sale of Squad Cars/Equipment)	(30,000)				(30,000)				(30,000)		0
142			(Local Gov Grant - Drug Disposal)	0				(600)				(600)		(600)
143			(Conceal Carry)	(600)				(600)				(600)		0
144			Highway Safety Commission	-						-		-		0
145			Net Sheriff	4,355,671		5,215,144		(612,380)		-		4,602,764		247,093
146														
147		100: 61-62	Dispatch-Radio and Communications	1,274,491		1,351,892						1,351,892		77,401
148			(Microwave Rental - Charge to Highway Dept.)	(2,400)				(2,400)		-		(2,400)		-
149			Net Dispatch	1,272,091		1,351,892		(2,400)		-		1,349,492		77,401
150														
151		100: 62-63	County Jail	3,103,806		3,089,433						3,089,433		(14,373)
152			(Board of Prisoners-Huber Revenue)	(30,100)				(35,100)				(35,100)		(5,000)
153			(Board of Prisoners-Probation Hold)	0								0		0
154			(Board of Prisoners-Other Counties	(185,500)				(260,500)				(260,500)		(75,000)
155			(Board of Prisoners Other Charges)	(54,100)				(44,800)				(44,800)		9,300
156			(Inmate Telephone Commission)	(27,000)				(28,000)		-		(28,000)		(1,000)
157			Net County Jail	2,807,106		3,089,433		(368,400)		-		2,721,033		(86,073)
158														
163	2A		TOTAL LAW ENFORCEMENT	\$ 8,434,868		\$ 9,656,469		\$ (983,180)		\$ -		\$ 8,673,289		\$ 238,421
164														
165		EMERGENCY GOVERNMENT:												
166		100: 63-66	Emergency Management (State Aid))	129,634		181,183		(38,863)				142,320		12,686
167			EPCRA (SARA) Program (State Aid)	119		31,251		(26,050)				5,201		5,082
168			(Other Misc Revenue)	0								0		0
169			Hazmat Equipment	18,000		14,000						14,000		(4,000)

OCONTO COUNTY, WISCONSIN

2025 BUDGET SUMMARY

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1		Line item				2025		2025		2025				
2		Detail	ACCOUNT	2024		PROPOSED		ANTICIPATED		(TRANSFERS/		2025		Change from
3		Page	TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED)		BUDGET LEVY		2024 to 2025
170			Multi-Hazard Mitigation Plan	0		27,000		-				27,000		27,000
171			EMS Council	2,000		2,500		-		-		2,500		500
172	2B		TOTAL EMERGENCY GOVERNMENT	\$ 149,753		\$ 255,934		\$ (64,913)		\$ -		\$ 191,021	#	\$ 41,268
173		TOTAL	PUBLIC SAFETY	\$ 8,584,621		\$ 9,912,403		\$ (1,048,093)		\$ -		\$ 8,864,310		\$ 279,689
174														

OCONTO COUNTY, WISCONSIN

2025 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		Line item				2025		2025		2025				
2		Detail	ACCOUNT	2024		PROPOSED		ANTICIPATED		(TRANSFERS/		2025		Change from
3		Page	TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED)		BUDGET LEVY		2024 to 2025
175	3 -	HEALTH/HUMAN SERVICES*****												
176		VETERANS:												
177		100: 19-20	Veterans Service Office (State Aid)	153,828		163,796		(15,750)				148,046		(5,782)
178			Veterans Relief	3,700		3,700		0				3,700		0
179			Veterans Mileage	11,800		16,000		(200)				15,800		4,000
180			Care of Veterans Graves	2,340		2,940		-		-		2,940		600
181	3A		Total Veterans Service Office	\$ 171,668		\$ 186,436		\$ (15,950)		\$ -		\$ 170,486	#	\$ (1,182)
182		AGING:												
183		100: 18-19	Commission on Aging (State transportation grant)	69,937		126,138		(100,910)				25,228		(44,709)
184			(Transfer from ARPA)	(25,000)								0		25,000
185		100: 4	Oconto Falls Area Senior Citizen Center	4,000		-		-		-		-		(4,000)
186	3B		Total Aging	\$ 48,937		\$ 126,138		\$ (100,910)		\$ -		\$ 25,228	#	\$ (23,709)
187		HEALTH & HUMAN SERVICES AGENCY:												
188		213: 1-4	Administrative Support Division			904,357								
189			(Division Revenues)	465,153				(454,048)				450,309		(14,844)
190		213: 4-9	Economic Support Division			1,087,151								
191			(Division Revenues)	240,021				(891,615)				195,536		(44,485)
192		213: 9-22	Public Health Division			1,139,071								
193			(Division Revenues)	730,504				(471,578)				667,493		(63,011)
194		213: 22-30	Family Services Division			2,789,733								
195			(Division Revenues)	1,326,241				(1,487,149)				1,302,584		(23,657)
196		213: 30-39	Vocational Service Division			2,220,213								
197			(Division Revenues)	204,231				(2,028,738)				191,475		(12,756)
198		213: 39-50	Community/Long-Term Support Division			4,293,947								
199			(Division Revenues)	1,611,964				(2,782,322)				1,511,625		(100,339)
200			(Fund Balance Applied)	(703,738)						(429,646)		(429,646)		274,092
201	3C		Total Human Services Agency	\$ 3,874,376		\$ 12,434,472		\$ (8,115,450)		\$ (429,646)		\$ 3,889,376	#	\$ 15,000
202		CHILD SUPPORT:												
203		100: 15-16	Child Support Agency	481,733		488,771						488,771		7,038
204			(State Aid-Child Support Program)	(464,039)				(425,239)				(425,239)		38,800
205			(Child Support Fees)	(1,050)				(1,150)		-		(1,150)		(100)
206	3D		Total Child Support	\$ 16,644		\$ 488,771		\$ (426,389)		\$ -		\$ 62,382	#	\$ 45,738
207		TOTAL HEALTH/HUMAN SERVICES		\$ 4,111,625		\$ 13,235,817		\$ (8,658,699)		\$ (429,646)		\$ 4,147,472		\$ 35,847
208														

OCONTO COUNTY, WISCONSIN

2025 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		Line item				2025		2025		2025				
2		Detail	ACCOUNT	2024		PROPOSED		ANTICIPATED		(TRANSFERS/		2025		Change from
3		Page	TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED)		BUDGET LEVY		2024 to 2025
209	4 -	PUBLIC WORKS*****												
210		Highway Road and Bridge Fund:												
211		209: 1-3	Highway Administration	437,689		442,077						442,077		4,388
212			CTHS General Maintenance	1,616,535		1,674,142						1,674,142		57,607
213			CTHS Snow & Ice Removal	1,286,500		1,291,613						1,291,613		5,113
214			Hot Mix Maintenance	1,771,313		1,771,430						1,771,430		117
215			Shouldering - Gravel Maintenance	112,266		112,691						112,691		425
216			FAS Construction (State/federal cost sharing)	0								-		0
217			FAS Construction-County Cost	130,000		130,000						130,000		0
218			Local Safe Bridge Program (State cost sharing)	2,000		200						200		(1,800)
219			State Transportation Aids	(1,159,383)				(1,159,383)				(1,159,383)		0
220			State-LRIP Administration	(6,710)				(7,064)				(7,064)		(354)
221			ARPA Funds Applied	0						0		0		0
222			Highway/Co Road & Bridge Funds Applied	(371,634)		-		-		(417,442)		(417,442)		(45,808)
223			subtotal (highway tax levy)	3,818,576		5,422,153		(1,166,447)		(417,442)		3,838,264		19,688
224			Local Bridge Aid Program (bridge aid tax levy)	99,452		72,345						72,345		(27,107)
225	702: 1-15	Highway Internal Service Fund:												
226			Acquisition of Capital Assets (Hwy fund balance applied)	436,796		2,400,000				(805,663)		1,594,337		1,157,541
227			Acquisition of Capital Assets (funds applied)	(436,796)						(1,594,337)		(1,594,337)		(1,157,541)
228			STHS Maint & Winter Snow and Ice (State Reimburse)	-		1,728,400		(1,728,400)				-		0
229			Local Department Work (County Depts Reimb)	-		240,425		(216,088)		(24,337)		-		0
230			Local Governments Hwy Work (Local Dists Reimburse)	-		1,988,454		(1,988,454)				-		-
231	4A		Total Highway Transportation	\$ 3,918,028		\$ 11,851,777		\$ (5,099,389)		\$ (2,841,779)		\$ 3,910,609	#	\$ (7,419)
232		Other Transportation:												
233	4B	100: 4	Airports	\$ 52,500		\$ 52,500		\$ -		\$ -		\$ 52,500	#	\$ -
234		Sanitation:												
235		100: 41-43	Private Sewage System Regulation	279,534		280,783						280,783		1,249
236			(Private Sewage System Permits)	(135,500)				(126,000)				(126,000)		9,500
237			WI Fund Failing Septic System	0		0						0		0
238			Enforcement Case clean-up	1,000		1,000		-		-		1,000		-
239	4C		Total Sanitation	\$ 145,034		\$ 281,783		\$ (126,000)		\$ -		\$ 155,783		\$ 10,749
240		RECYCLING:												
241		602: 1-4	Recycling Program Expenditures	285,348		279,976						279,976		(5,372)
242			Clean Sweep Program	24,539		0		0				0		(24,539)
243			(State Grant-Recycling)	(166,000)				(168,000)				(168,000)		(2,000)
244			(Other Recycling Revenues)	(33,100)				(34,000)				(34,000)		(900)
245			(Sale of Recyclables)	(20,400)				(21,500)				(21,500)		(1,100)
246			(Sale of Equipment)	(300)				(300)				(300)		0
247			(Recycling Fund Balance Applied)	(65,087)		-				(56,176)		(56,176)		8,911
248	4D		Total Recycling	\$ 25,000		\$ 279,976		\$ (223,800)		\$ (56,176)		\$ -	#	\$ (25,000)
249		TOTAL PUBLIC WORKS		\$ 4,140,562		\$ 12,466,036		\$ (5,449,189)		\$ (2,897,955)		\$ 4,118,892		\$ (21,670)
250														

OCOntonTO COUNTY, WISCONSIN

2025 BUDGET SUMMARY

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1		Line item				2025		2025		2025				
2		Detail	ACCOUNT	2024		PROPOSED		ANTICIPATED		(TRANSFERS/		2025		Change from
3		Page	TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED)		BUDGET LEVY		2024 to 2025
251	5 -	CULTURE,	RECREATION AND EDUCATION *****											
252		Culture:												
253		100: 4	Libraries & System Payments	618,085		583,535						583,535		(34,550)
254		100: 4	Oconto County Historical Society	10,000		10,000						10,000		0
255		100: 4-5	Oconto County Youth Fair	25,000		25,000		-		-		25,000		-
256	5A		TOTAL CULTURE	\$ 653,085		\$ 618,535		\$ -		\$ -		\$ 618,535	#	\$ (34,550)
257														
258		Recreation:												
259		100: 44	Snowmobile Trails (State aid reimbursed)	-		855,840		(755,840)				100,000		100,000
260			ATV Trails/RTP (State aid reimbursed)	31,919		777,183		(831,471)		0		(54,288)		(86,207)
261			County Parks	118,800		117,500		0				117,500		(1,300)
262			(County Parks Fees/Permits)	(321,090)				(338,725)				(338,725)		(17,635)
263			(Insurance Recovery)	-				0				-		0
264			Local Park Aid Grants									-		0
265			Boat Landing (Landing Fees)			87,500		(87,500)				-		0
266			Shooting Range (Range Fees)	-		19,150		(19,150)		-		-		-
267	5B		TOTAL RECREATION	\$ (170,371)		\$ 1,857,173		\$ (2,032,686)		\$ -		\$ (175,513)	#	\$ (5,142)
268														
269		Education:												
270		100: 23-25	University Extension (Extension Sales/State Aid)	257,773		250,378						250,378		(7,395)
271			Extension Homemakers	500		500				-		500		-
272	5C		TOTAL EDUCATION	\$ 258,273		\$ 250,878		\$ -		\$ -		\$ 250,878	#	\$ (7,395)
273			TOTAL CULTURE,RECREATION & EDUCATION	\$ 740,987		\$ 2,726,586		\$ (2,032,686)		\$ -		\$ 693,900		\$ (47,087)
274														

OCONTO COUNTY, WISCONSIN

2025 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		Line item				2025		2025		2025				
2		Detail	ACCOUNT	2024		PROPOSED		ANTICIPATED		(TRANSFERS/		2025		Change from
3		Page	TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED)		BUDGET LEVY		2024 to 2025
275	6	-	CONSERVATION AND DEVELOPMENT*****											
276		Conservation:												
277		100: 31	LWR Administration	21,400		16,300						16,300		(5,100)
278		100: 44-52	County Forestry	777,319		862,242		(61,837)				800,405		23,086
279			Good Neighbor Authority	(499)		5,000		(5,500)				(500)		(1)
280			(County Forest Timber Sales)	(690,250)				(720,200)				(720,200)		(29,950)
281			Timber Sales - 10% Payments to Districts	69,000				72,000				72,000		3,000
282			(County Forest Permits)	(1,350)				(1,375)				(1,375)		(25)
283			Forest Roads (State aid)			12,975		(12,975)				-		0
284			(State Aid-Forestry Fund)	-								-		0
285			(State Aid-National Forest Title III)	-		7,608		(7,608)				-		0
286			State Conservation (State aid reimbursement)	2,728		5,456		(2,728)				2,728		0
287			County Dams	12,700		12,100						12,100		(600)
288			Wildlife Habitat Management (State aid reimbursed)			2,040		(2,040)				-		0
289			Other Grants	25,000		0		0				-		(25,000)
290			DNR Sustainable Grants			0		0				-		0
291			Sale of Equipment	(31,000)				0				-		31,000
292			Donations	-				0				-		0
293		100: 35-41	Land Conservation (State aids & permits)	179,482		634,087		(449,376)				184,711		5,229
294			Wildlife Damage Program	-		22,124		(22,124)				-		0
295			Bay Protection	35,000		178,271		(143,271)		-		35,000		0
296			Demo Farm Network	1,820		433,954		(421,734)				12,220		10,400
297			Oconto Co NRDA			80,000		(80,000)				-		0
298			European Frogbit Response			-						-		0
299			Fund for Lake Michigan			-						-		0
300			NRCS Conservation Planner	-		64,928		(64,928)				-		0
301	6A		TOTAL CONSERVATION	\$ 401,350		\$ 2,337,085		\$ (1,923,696)		\$ -		\$ 413,389	#	\$ 12,039
302		DEVELOPMENT:												
303		100: 23	Economic Development	120,081		120,081						120,081		0
304		100: 23	Tourism	151,400		151,400						151,400		0
305		100: 23	OCEDC Programs	0		64,000				(49,000)		15,000		15,000
306		100: 5	Bay Lake Regional Planning Commission	36,948		36,948						36,948		0
307		100: 41-44	Planning & Zoning/Land Use Planning	426,969		438,098						438,098		11,129
308			Board of Adjustments	12,805		12,675						12,675		(130)
309			(Planning/Zoning Fees & Permits)	(228,530)				(251,000)		-		(251,000)		(22,470)
310	6B		TOTAL DEVELOPMENT	\$ 519,673		\$ 823,202		\$ (251,000)		\$ (49,000)		\$ 523,202	#	\$ 3,529
311														
312			TOTAL CONSERVATION /DEVELOPMENT	\$ 921,023		\$ 3,160,287		\$ (2,174,696)		\$ (49,000)		\$ 936,591		\$ 15,568
313														

OCONTO COUNTY, WISCONSIN

2025 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		Line item				2025		2025		2025				
2		Detail	ACCOUNT	2024		PROPOSED		ANTICIPATED		(TRANSFERS/		2025		Change from
3		Page	TITLE	BUDGET LEVY		EXPENDITURES		(REVENUES)		FUNDS APPLIED)		BUDGET LEVY		2024 to 2025
314		7 - CAPITAL PROJECTS*****												
315		202	Property & Maintenance	-		450,000				(450,000)		-		0
316			Technology Services	-		638,485				(638,485)		-		0
317			Property Tax Listing (Software)			90,000				(90,000)		-		0
318			Forestry & Parks	-		772,000				(772,000)		-		0
319			Risk Management (Vehicle Leasing)	-		120,800				(120,800)		-		0
320			Sheriff (vehicle replacement, Next Gen 911 PSAP & other)			477,350		(54,000)		(423,350)		-		0
321			Land Records (Next Gen 911 GIS Grant/Ortho Flight)			246,646		(158,313)		(88,333)		-		0
322			Highway (STP projects)			0				0		-		0
323			Human Services-New View (roof coating/doors & frames)	-		157,000				(157,000)		-		0
324			Emergency Government					0		0		-		-
325			ARPA Funds	-		-		-				-		-
326		7A	TOTAL CAPITAL PROJECTS	\$ -		\$ 2,952,281		\$ (212,313)		\$ (2,739,968)		\$ -	#	\$ -
327		8 - DEBT SERVICE*****												
328		301	G/O Issue of 2023A Law Enforcement Center-interest	515,606		493,500						493,500		(22,106)
329			G/O Issue of 2023A Law Enforcement Center	765,000		780,000						780,000		15,000
330			G/O Issue of 2015/2016 Law Enforcement Center-interest	0		0						-		0
331			G/O Issue of 2015/2016 Law Enforcement Center	0		0						-		0
332			(County Sales Tax Revenue)	0						0		-		0
333			TOTAL DEBT SERVICE	\$ 1,280,606		\$ 1,273,500		\$ -		\$ -		\$ 1,273,500		\$ (7,106)
334														
335		9	INTRAFUND TRANSFERS *****											
336			FROM HUMAN SERVICES TO GENERAL FUND	0				0		(400,000)		(400,000)		(400,000)
337			FROM ARPA FUND (INTEREST)							(350,000)		(350,000)		(350,000)
338			FROM HIGHWAY TO GENERAL FUND											
339		9A	TOTAL INTRAFUND TRANSFERS	\$ -		\$ -		\$ -		\$ (750,000)		\$ (750,000)		\$ (750,000)
340														
341		10	APPLIED GENERAL FUND BALANCE	(677,600)						\$ (563,803)		(563,803)		(113,797)
342														
343														
344			GRAND TOTALS	\$ 22,061,436		\$ 53,786,911		\$ (24,141,944)		\$ (7,436,722)		\$ 22,208,245		\$ 146,809
345														
346														
347				\$22,061,436				NET TAX LEVY				\$22,208,245	#	\$146,809
348														
349				\$6,157,936,335				EQUALIZED VALUE Less TID.....				\$7,147,338,235		
350				0.00358260				COUNTY MILL RATE				0.00310720		(0.0004754)
351				\$3.583				PER \$1,000 OF EQUALIZED VALUE				\$3.107		\$0.476
352														
353														
354														
355														

Where Do County Taxes Get Spent?

Department	2025 Tax Levy	% Of Tax Levy	Tax on Assessed Home Value of \$250,000
SHERIFF	\$8,673,289	39.1%	\$303.71
HEALTH & HUMAN SERVICES	\$3,889,376	17.5%	\$135.93
HIGHWAY	\$3,838,264	17.3%	\$134.38
PROPERTY TAX FOR DEBT SVS	\$1,273,500	5.7%	\$44.27
TECHNOLOGY SERVICES	\$1,230,582	5.5%	\$42.72
PROPERTY MAINTENANCE	\$1,222,867	5.5%	\$42.72
HUMAN RESOURCES	\$1,120,338	5.0%	\$38.84
COURTS SYSTEM	\$515,653	2.3%	\$17.87
LAND INFORMATION (Surveyor)	\$425,546	1.9%	\$14.76
COUNTY LIBRARIES	\$421,329	1.9%	\$14.76
ZONING	\$355,556	1.6%	\$12.43
FINANCE	\$308,128	1.4%	\$10.87
DISTRICT ATTORNEY/VICTIM WITNESS	\$304,491	1.4%	\$10.87
EXTENSION/EDUCATION	\$250,878	1.1%	\$8.54
COUNTY CLERK	\$241,456	1.1%	\$8.54
LAND CONSERVATION	\$231,931	1.0%	\$7.77
COUNTY BOARD	\$221,496	1.0%	\$7.77
CORPORATION COUNSEL	\$198,125	0.9%	\$6.99
COUNTY ADMINISTRATOR	\$194,028	0.9%	\$6.99
EMERGENCY GOVERNMENT	\$191,021	0.9%	\$6.99
VETERANS SERVICE OFFICER	\$170,486	0.8%	\$6.21
TOURISM	\$166,400	0.7%	\$5.44
COUNTY LIBRARY	\$162,206	0.7%	\$5.44
ECONOMIC DEVELOPMENT	\$120,081	0.5%	\$3.88
INSURANCE/SAFETY/RISK MANAGEMENT	\$112,600	0.5%	\$3.88
CONTINGENCY	\$110,000	0.5%	\$3.88
MEDICAL EXAMINER	\$105,000	0.5%	\$3.88
HIGHWAY AND BRIDGE AID	\$72,345	0.3%	\$2.33
COUNTY TREASURER	\$68,119	0.3%	\$2.33
CHILD SUPPORT	\$62,382	0.3%	\$2.33
AIRPORT	\$52,500	0.2%	\$1.55
ELECTIONS	\$47,060	0.2%	\$1.55
BAY LAKE REGIONAL PLANNING	\$36,948	0.1%	\$0.78
COMMISSION ON AGING	\$25,228	0.1%	\$0.78
YOUTH FAIR	\$25,000	0.1%	\$0.78
LWR ADMINISTRATIVE SUPPORT	\$16,300	0.1%	\$0.78
HISTORICAL SOCIETY	\$10,000	0.0%	\$0.28
SENIOR CITIZENS CENTER	\$0	0.0%	\$0.00

Department	2025 Tax Levy	% Of Tax Levy	Tax on Assessed Home Value of \$250,000
COUNTY FLEET VEHICLES	\$0	0.0%	\$0.00
MAR-OCO	\$0	0.0%	\$0.00
RECYCLING	\$0	0.0%	\$0.00
FORESTRY, PARKS, RECREATION	-\$10,355	-0.1%	-\$0.78
REGISTER OF DEEDS	-\$100,306	-0.5%	-\$3.88
OTHER REVENUE	-\$9,000	-0.1%	-\$0.78
S/A-BUSINESS COMPUTER EXEMPTION	-\$13,678	-0.1%	-\$0.78
INTEREST ON INVESTMENTS	-\$1,000,000	-4.5%	-\$34.94
S/A-PERSONAL PROPERTY AID	-\$131,254	-0.6%	-\$4.66
FUND TRANSFER - HHS	-\$400,000	-1.8%	-\$13.98
INTEREST ON ARPA ACCOUNT	-\$350,000	-1.6%	-\$12.24
INTEREST ON DELINQUENT TAXES	-\$450,000	-2.1%	-\$16.31
S/A-STATE SHARED REVENUE	-\$745,471	-3.4%	-\$26.41
S/A-STATE SUPPLEMENTAL SHARED REVENUE	-\$488,397	-2.2%	-\$17.09
GENERAL FUND APPLIED	-\$563,803	-2.5%	-\$19.42
	\$22,208,245	100.0%	\$776.75

Assessed Home Value X Tax Rate = County Property Tax

$$\$250,000 \times .003107 = \$776.75$$

OCONTO COUNTY, WISCONSIN
 LONG-TERM DEBT SUMMARY SCHEDULE 2025

	Issue Date	Debt	Purpose	Original Amount	Interest Rates	Principal Outstanding 1/1/2024	Retired	Principal Outstanding 12/31/2024
(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	-	10,290,000
				<u>\$36,055,000</u>		<u>27,280,000</u>	<u>16,225,000</u>	<u>\$10,290,000</u>

SCHEDULE OF DEBT SERVICE PAYMENTS

	(c) YEAR DUE	6/1 Prin	6/1 Int	12/01 Int	Total Prin	Total Int	Total Debt Service	Funded by Co Sales Tax
	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
	2026	820,000	237,000	216,500	820,000	453,500	1,273,500	
	2027	850,000	216,500	195,250	850,000	411,750	1,261,750	0
	2028	870,000	195,250	173,500	870,000	368,750	1,238,750	0
	<u>TOTAL</u>	<u>\$4,085,000</u>	<u>\$1,180,875</u>	<u>\$1,078,750</u>	<u>\$4,085,000</u>	<u>\$2,259,625</u>	<u>\$6,344,625</u>	<u>0</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:

2024 Equalized Value (TID Included) per Wisc. DOR	\$7,173,380,700	
5% Debt Limitation of Equalized Value	\$358,669,035	100.00%
Current Outstanding Debt of Oconto County	\$10,290,000	2.87%
Remaining Debt Margin	\$348,379,035	97.13%

OCONTO COUNTY, WISCONSIN
 2024 EQUALIZED VALUE REPORT
 FOR APPORTIONMENT OF YEAR 2024 (2025 COLLECTIBLE) COUNTY TAX

DISTRICT	2023 VALUE	% OF TOTAL	2024 VALUE	% OF TOTAL	VALUATION CHANGE	ESTIMATED POPULATION 2024	% Of TOTAL POPULATION
Abrams	\$295,174,500	4.79%	\$331,619,600	4.64%	12.35%	1,993	5.08%
Bagley	72,612,200	1.18%	73,402,700	1.03%	1.09%	279	0.71%
Brazeau	409,602,200	6.65%	502,478,700	7.03%	22.67%	1,338	3.41%
Breed	114,591,400	1.86%	145,387,500	2.03%	26.87%	693	1.76%
Chase	422,459,300	6.86%	439,133,400	6.14%	3.95%	3,292	8.38%
Doty	150,677,200	2.45%	209,975,100	2.94%	39.35%	307	0.78%
Gillett	111,313,200	1.81%	131,725,900	1.84%	18.34%	973	2.48%
How	62,264,700	1.01%	78,025,000	1.09%	25.31%	518	1.32%
Lakewood	383,427,300	6.23%	467,915,100	6.55%	22.03%	842	2.14%
Lena	83,043,100	1.35%	95,624,300	1.34%	15.15%	743	1.89%
Little River	131,044,800	2.13%	163,095,200	2.28%	24.46%	1,104	2.81%
Little Suamico	839,906,700	13.64%	915,502,400	12.81%	9.00%	5,697	14.51%
Maple Valley	74,680,400	1.21%	95,695,000	1.34%	28.14%	652	1.66%
Morgan	121,746,200	1.98%	159,294,200	2.23%	30.84%	1,010	2.57%
Mountain	239,512,600	3.89%	272,170,700	3.81%	13.64%	832	2.12%
Oconto	183,107,800	2.97%	212,704,900	2.98%	16.16%	1,368	3.48%
Oconto Falls	168,777,000	2.74%	206,081,300	2.88%	22.10%	1,261	3.21%
Pensaukee	228,594,900	3.71%	237,666,600	3.33%	3.97%	1,348	3.43%
Riverview	381,595,700	6.20%	443,518,500	6.21%	16.23%	826	2.10%
Spruce	176,633,100	2.87%	244,679,500	3.42%	38.52%	921	2.35%
Stiles	198,407,600	3.22%	218,629,000	3.06%	10.19%	1,511	3.85%
Townsend	436,520,400	7.09%	546,526,700	7.65%	25.20%	1,058	2.69%
Underhill	134,557,900	2.19%	160,932,800	2.25%	19.60%	856	2.18%
Total Towns	5,420,250,200	88.02%	6,351,784,100	88.87%	17.19%	29,422	74.93%
Lena	44,753,900	0.73%	50,196,400	0.70%	12.16%	530	1.35%
Pulaski	746,500	0.01%	815,000	0.01%	9.18%	0	0.00%
Suring	31,636,735	0.51%	37,798,435	0.53%	19.48%	499	1.27%
Total Villages	77,137,135	1.25%	88,809,835	1.24%	15.13%	1,029	2.62%
Gillett	81,034,300	1.32%	86,514,400	1.21%	6.76%	1,264	3.22%
Oconto	316,083,800	5.13%	357,422,700	5.00%	13.08%	4,568	11.63%
Oconto Falls	263,430,900	4.28%	262,807,200	3.68%	-0.24%	2,983	7.60%
Total Cities	660,549,000	10.73%	706,744,300	9.89%	6.99%	8,815	22.45%
County Total	\$6,157,936,335	100.00%	\$7,147,338,235	100.00%	16.07%	39,266	100.00%
	(above excludes TID)		(above excludes TID)		2023 est. population	39,131	0.3%

TID VALUES	2023 Increment Value	2024 Increment Value	Base Value	Current Value (base plus increment)
V. LENA #1 2020	\$912,900	\$960,700	\$184,700	\$1,145,400
V. SURING #1 2000	3,182,465	4,353,665	1,324,135	5,677,800
C. GILLETT #2 1993	1,617,100	0	0	0
C. GILLETT #3 2000	6,420,700	6,963,700	6,393,100	13,356,800
C. GILLETT #4 2022	2,043,500	2,389,700	4,298,800	6,688,500
C. OCONTO #4 2010	9,064,200	8,184,100	1,340,100	9,524,200
C. OCONTO #5 2022	3,919,800	2,885,100	11,108,700	13,993,800
C. O FALLS #3 2023	3,919,800	305,500	26,472,800	26,778,300
	\$31,080,465	\$26,042,465	\$51,122,335	\$77,164,800
Total Equalized Value Including TIDs:				
15.9050%	\$6,189,016,800	\$7,173,380,700		

Source: Wis DOR Tax Report #LGSDL301WI (09/04/2024)
 Wis DOA Municipal Population Est 2024

OCONTO COUNTY
NET NEW CONSTRUCTION 2023-2024

<u>MUNICIPALITY</u>	<u>2022 EQUALIZED VALUE</u>	<u>2023 NET NEW CONSTRUCTION</u>	<u>PERCENT CHANGE</u>	<u>2023 EQUALIZED VALUE</u>	<u>2024 NET NEW CONSTRUCTION</u>	<u>PERCENT CHANGE</u>
Towns:						
ABRAMS	\$ 251,467,800	\$ 8,832,900	3.51%	\$ 295,174,500	\$ 8,260,300	2.80%
BAGLEY	63,340,400	275,100	0.43%	72,612,200	676,700	0.93%
BRAZEAU	363,508,600	2,191,000	0.60%	409,602,200	4,375,400	1.07%
BREED	107,056,200	842,300	0.79%	114,591,400	923,600	0.81%
CHASE	349,174,000	10,639,900	3.05%	422,459,300	8,247,200	1.95%
DOTY	123,344,400	1,234,000	1.00%	150,677,200	1,728,300	1.15%
GILLETT	100,323,100	1,072,200	1.07%	111,313,200	1,216,600	1.09%
HOW	53,034,100	317,000	0.60%	62,264,700	1,344,800	2.16%
LAKEWOOD	315,784,400	8,107,600	2.57%	383,427,300	7,889,900	2.06%
LENA	71,345,000	61,200	0.09%	83,043,100	356,300	0.43%
LITTLE RIVER	105,760,100	645,000	0.61%	131,044,800	1,415,400	1.08%
LITTLE SUAMICO	722,742,800	7,041,100	0.97%	839,906,700	13,322,900	1.59%
MAPLE VALLEY	66,265,100	645,400	0.97%	74,680,400	2,504,300	3.35%
MORGAN	101,449,900	901,800	0.89%	121,746,200	2,225,300	1.83%
MOUNTAIN	199,859,900	3,671,900	1.84%	239,512,600	1,992,500	0.83%
OCONTO	153,023,000	3,161,400	2.07%	183,107,800	4,406,700	2.41%
OCONTO FALLS	138,282,800	1,609,400	1.16%	168,777,000	2,384,600	1.41%
PENSAUKEE	180,352,900	1,666,700	0.92%	228,594,900	4,690,600	2.05%
RIVERVIEW	315,674,700	4,209,000	1.33%	381,595,700	4,562,100	1.20%
SPRUCE	142,967,000	2,600,000	1.82%	176,633,100	2,782,600	1.58%
STILES	167,039,000	2,001,300	1.20%	198,407,600	830,900	0.42%
TOWNSEND	373,631,700	7,699,700	2.06%	436,520,400	5,715,300	1.31%
UNDERHILL	116,329,800	1,942,300	1.67%	134,557,900	1,700,000	1.26%
Villages:						
LENA	38,142,600	139,600	0.37%	45,666,800	686,300	1.50%
PULASKI	649,800	-	0.00%	746,500	-	0.00%
SURING	27,429,200	60,000	0.22%	34,819,200	292,800	0.84%
Cities:						
GILLETT	72,240,600	1,592,300	2.20%	91,115,600	764,900	0.84%
OCONTO	295,244,200	6,385,400	2.16%	329,067,800	4,026,900	1.22%
OCONTO FALLS	222,580,200	2,203,100	0.99%	263,430,900	366,600	0.14%
COUNTY OF OCONTO	\$ 5,238,043,300	\$ 81,748,600	1.5607%	\$ 6,185,097,000	\$ 89,689,800	1.4501%

Source: WI DOR 2024 Net New Construction Report dated 8/12/2024

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