



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:

	ADOPTED	PROPOSED	AMOUNT CHANGE	PERCENT CHANGE
	2024	2025		
<u>EXPENDITURES:</u>				
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%
<u>REVENUES:</u>				
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%
<u>Fund balances applied/transferred to reduce the county tax levy:</u>				
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 - hwy	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 - co 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%
<u>COST OF COUNTY OPERATIONS LEVIED AS PROPERTY TAX</u>				
	\$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%
<u>COUNTY TAX (MILL RATE) PER \$1,000 OF ASSESSED</u>				
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.

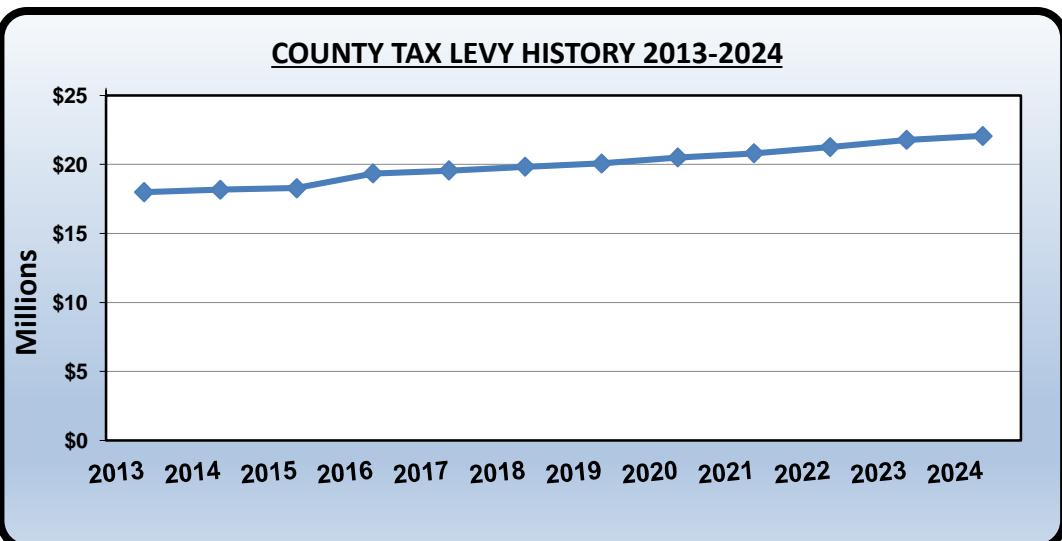
(TTD#920-834-6911)

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

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

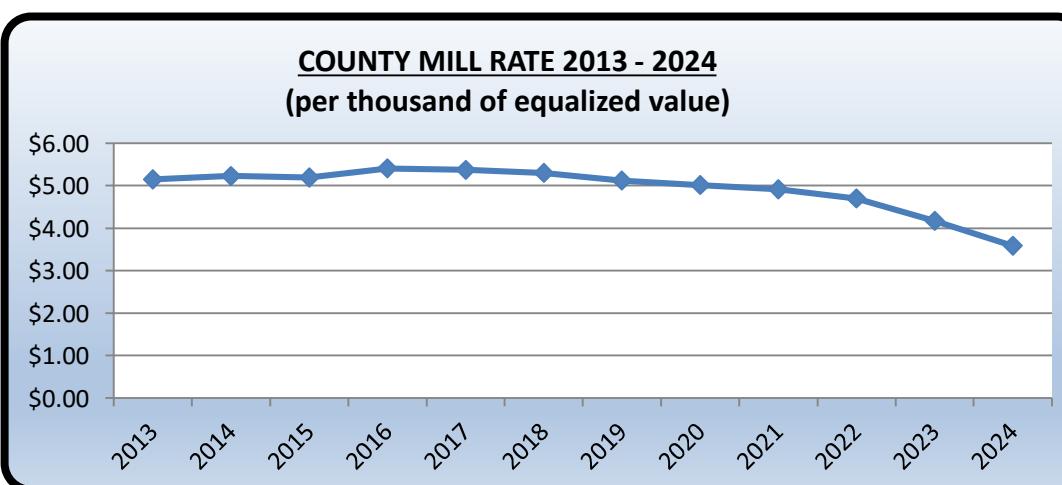
	ADOPTED 2024	PROPOSED 2025	% OF TOTAL	\$ INCREASE (DECREASE)	COST PER \$1,000 OF EQUALIZED VALUE	
					2024	2025
<u>BUDGET EXPENDITURES:</u>						
General Government	\$7,344,452	\$8,060,001	15%	715,549	\$1.19	\$1.13
Public Safety	9,570,492	9,912,403	18%	341,911	\$1.55	\$1.39
Health and Human Services	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
<u>ANTICIPATED REVENUES:</u>						
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
<u>PRIOR YEARS FUND BALANCES APPLIED:</u>						
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	\$22,061,436	\$22,208,245		\$146,809	\$3.583	\$3.107
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



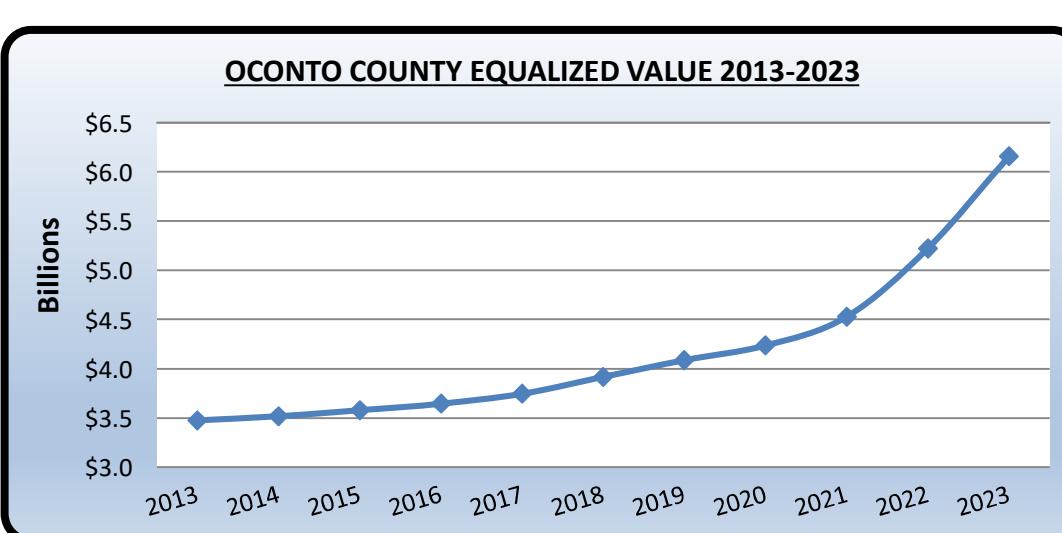
Year	Levy	% Change
2013	\$17,987,812	
2014	\$18,168,492	1.0%
2015	\$18,277,171	0.6%
2016	\$19,346,112	5.8%
2017	\$19,569,576	1.2%
2018	\$19,841,178	1.4%
2019	\$20,069,211	1.1%
2020	\$20,501,647	2.2%
2021	\$20,804,119	1.5%
2022	\$21,261,905	2.2%
2023	\$21,763,570	2.4%
2024	\$22,061,436	1.4%

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 Detail Page	ACCOUNT TITLE	2024 BUDGET LEVY	2024 PROPOSED EXPENDITURES	2025 ANTICIPATED (REVENUES)	2025 (TRANSFERS/ FUNDS APPLIED)	2025 BUDGET LEVY	2025	2025	2025	2025	Change from 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)							(2,300)	
13		(County Ordinance Forfeitures)	(80,040)		(80,040)							0	
14		(County Share of State Fines)	(60,000)		(50,000)							10,000	
15		(Court Fees and Costs)	(243,100)		(265,100)							(22,000)	
16		(Crime Prevention Surcharge)	0	7,000	(7,000)							0	
17		(Charges to Departments-Child Support Agency)	(31,453)		(32,877)							(1,424)	
18		Register in Probate	0	0								0	
19		(Register in Probate Fees)	(25,000)		(25,000)							0	
20		Family Court Commissioner	248,144	313,929	(900)							64,885	
21		Law Library	0									0	
22		Family Mediation	(9,500)	-	(9,700)							(200)	
23		Net Courts	477,400	1,200,570	(684,917)							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)							17,109	
30		Victim/Witness Program (State aid)	53,961	90,811	(45,000)							(8,150)	
31		Net District Attorney	295,532	355,491	(51,000)							8,959	
32													
33	100: 16-17	Corporation Counsel (Charges to CSA)	208,785	228,717	(23,762)							(3,830)	
34		(Admin fees on land sales)			(1,330)							(1,330)	
35		(State aid - IV-E reimbursement)	(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								(355)	
39	100: 28-29	Human Resources	286,187	313,105								26,918	
40	100: 29	Background Checks	4,000	7,300								3,300	
41	100: 11-12	County Clerk (Licenses & fees)	231,705	244,456	(3,000)							9,751	
42	100: 12	Elections (Charges for supplies)	118,461	72,060	(25,000)							(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 Detail Page	ACCOUNT TITLE	2024 BUDGET LEVY	2024 PROPOSED EXPENDITURES	2025 ANTICIPATED (REVENUES)	2025 (TRANSFERS/ FUNDS APPLIED)	2025 BUDGET LEVY						Change from 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 Detail Page	ACCOUNT TITLE	2024 BUDGET LEVY	2024 PROPOSED EXPENDITURES	2025 ANTICIPATED (REVENUES)	2025 (TRANSFERS/ FUNDS APPLIED)	2025 BUDGET LEVY						Change from 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)	-	-						(12,103)
89	100: 34-35	Land Records Modernization Program	151,230	136,448									(14,782)
90		(State Aid-Land Records)	(52,496)		(62,848)								(10,352)
91		(Land Records Fees)	(45,000)		(45,000)								0
92		(SOLO Fees)	0		0								0
93		(Land Records Sale of GIS Maps)	(500)		(750)								(250)
94		(Public Access Fees and Other)	(21,500)		(21,500)								0
95		(Fund Balance Applied)	(31,734)	-	-		(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)								36,002
98		Plat Books	(3,000)	0	(3,000)								0
99		Physical Address Program (Fees)	17,794	-	(20,000)	-							(37,794)
100		Net Surveyor	165,826	228,334	(64,300)	-							(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									7,000
105		(Insurance Charges To Departments)	(595,000)	(615,000)									(20,000)
106		(Insurance Dividends and Recoveries)	(4,500)		(39,500)								(35,000)
107		Wellness Program	0	0									0
108		(Donations)	0		0								0
109		Safety/Risk Management	10,000	8,000									(2,000)
110		Unemployment Comp.	20,000	20,000									0
111		Retirement payouts	150,000	200,000									50,000
112		Merit Pay reserve	138,617	205,933									67,316
113		Retention Pay/Wages reserve	135,133	350,000									214,867
114		Health Insurance reserve	(150,000)	0									150,000
115		Section 125 & HRA Administration	20,500	24,000	-	-							3,500
116		Net Insurances and Risk Management	476,850	952,033	(39,500)	-							435,683
117		Other:											
118	100: 3	Reserved for Contingencies	125,000	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 Detail Page	ACCOUNT TITLE	2024 BUDGET LEVY	2025 PROPOSED EXPENDITURES	2025 ANTICIPATED (REVENUES)	2025 (TRANSFERS/ FUNDS APPLIED)	2025 BUDGET LEVY						Change from 2024 to 2025
2 - PUBLIC SAFETY*****													
LAW ENFORCEMENT:													
122	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	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	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)	
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

	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
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)		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													

OCONTO COUNTY, WISCONSIN

2025 BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Line item				2024	2025		2025		2025				
2	Detail		ACCOUNT		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			<u>(677,600)</u>						<u>\$ (563,803)</u>		<u>(563,803)</u>		<u>(113,797)</u>
342														
343														
344	GRAND TOTALS			<u>\$ 22,061,436</u>		<u>\$ 53,786,911</u>		<u>\$ (24,141,944)</u>		<u>\$ (7,436,722)</u>		<u>\$ 22,208,245</u>		<u>\$ 146,809</u>
345														
346														
347				<u>\$22,061,436</u>				NET TAX LEVY		<u>\$22,208,245</u>	#	<u>\$146,809</u>		
348														
349				<u>\$6,157,936,335</u>				EQUALIZED VALUE Less TID.....		<u>\$7,147,338,235</u>				
350				<u>0.00358260</u>				COUNTY MILL RATE		<u>0.00310720</u>		<u>(0.0004754)</u>		
351				<u>\$3.583</u>				PER \$1,000 OF EQUALIZED VALUE		<u>\$3.107</u>		<u>\$0.476</u>		
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 x .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	Principal 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)		Total		Total	Total	Funded by
YEAR DUE	6/1 Prin	6/1 Int	12/01 Int	Prin	Int	Debt Service	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
TOTAL	\$4,085,000	\$1,180,875	\$1,078,750	\$4,085,000	\$2,259,625	\$6,344,625	0

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

MUNICIPALITY	2022 EQUALIZED VALUE	2023 NET NEW CONSTRUCTION	PERCENT CHANGE	2023 EQUALIZED VALUE	2024 NET NEW CONSTRUCTION	PERCENT CHANGE
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%
LAKWOOD	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.