



2024
OCONTO COUNTY
BUDGET

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

OCTOBER 26, 2023

COMPILED BY
OCONTO COUNTY FINANCE DEPARTMENT
Lisa Sherman, Director

COUNTY OF OCONTO

2024 BUDGET

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Oconto County Administrator
301 Washington St.
Oconto, WI 54153

To: To the Honorable Oconto County Board of Supervisors

From: Erik Pritzl, County Administrator

Date: October 26, 2023

Re: Recommended 2024 Budget

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

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

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

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

Highlights of the 2024 Annual Budget:

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

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

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

COUNTY OF OCONTO FINANCE DEPARTMENT

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

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

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

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

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

Thank you,

Lisa Sherman

LISA SHERMAN,
FINANCE DIRECTOR

NOTICE OF PUBLIC HEARING – PROPOSED 2024 BUDGET

COUNTY OF OCONTO, WISCONSIN

October 26, 2023 9:00 am

Notice is hereby given that a **PUBLIC HEARING** on the **PROPOSED 2024 BUDGET** for the **COUNTY OF OCONTO, WISCONSIN**, as recommended by the **Oconto County Administrator**, will be held Thursday, October 26, 2023 at 9:00 am in Room 3041, located at 301 Washington St, Oconto, Wisconsin. Citizens are encouraged to attend the **PUBLIC HEARING** and have the right to provide written and/or oral comments and ask questions concerning the budget. A detailed copy of the **PROPOSED 2024 BUDGET** is on file and available for review at the Finance Department in the Courthouse. In accordance with SS.65.90 Wi Stats., the following is a summary of the proposed 2024 budget:

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

PLEASE NOTE THE FOLLOWING IN THE PROPOSED 2024 BUDGET:

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

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

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

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

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

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

(TTD#920-834-6911) (prepared by Oconto Co Finance Dept 9/25/2023)

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

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

OCONTO COUNTY WISCONSIN

2024 BUDGET SUMMARY

| | A | B | C | D | E | F | G | H | I | J | K | L | M | N |
|-----------------------------------|------------|---|-----------------------------|-------------------|-------------------------|----------------------------------|-----------------------------------|--------------------------------------|---------------------|---------------------|-----------------------------|---|---|---|
| 1 | 2 | 3 | Line item Detail Page | ACCOUNT TITLE | 2023 NET BUDGET LEVY | 2024 PROPOSED EXPENDITURES | 2024 ANTICIPATED (REVENUES) | 2024 (TRANSFERS/ FUND APPLIED) | 2024 BUDGET LEVY | 2024 BUDGET LEVY | Change from 2023 to 2024 | | | |
| 1 GENERAL GOVERNMENT ***** | | | | | | | | | | | | | | |
| LEGISLATIVE: | | | | | | | | | | | | | | |
| 6 | 100: 5 | County Board | | 234,723 | 221,946 | - | - | - | 221,946 | | (12,777) | | | |
| 7 | 1A | | TOTAL LEGISLATIVE | \$ 234,723 | \$ 221,946 | \$ - | \$ - | \$ - | \$ 221,946 | # \$ | (12,777) | | | |
| JUDICIAL: | | | | | | | | | | | | | | |
| 9 | 100: 5-9 | Courts: | | | | | | | | | | | | |
| 10 | | Clerk of Courts | | 778,697 | 812,268 | | | | 812,268 | | 33,571 | | | |
| 11 | | Circuit Court Branch I&II | | 75,347 | 78,081 | | | | 78,081 | | 2,734 | | | |
| 12 | | (State Aid-Courts) | | (210,500) | | (212,000) | | | (212,000) | | (1,500) | | | |
| 13 | | (County Ordinance Forfeitures) | | (80,040) | | (80,040) | | | (80,040) | | 0 | | | |
| 14 | | (County Share of State Fines) | | (60,000) | | (60,000) | | | (60,000) | | 0 | | | |
| 15 | | (Court Fees and Costs) | | (240,100) | | (243,100) | | | (243,100) | | (3,000) | | | |
| 16 | | (Crime Prevention Surcharge) | | 0 | 7,000 | (7,000) | | | 0 | | 0 | | | |
| 17 | | (Charges to Departments-Child Support Agency) | | (50,522) | | (31,453) | | | (31,453) | | 19,069 | | | |
| 18 | | Register in Probate | | 0 | 0 | | | | 0 | | 0 | | | |
| 19 | | (Register in Probate Fees) | | (16,000) | | (25,000) | | | (25,000) | | (9,000) | | | |
| 20 | | Family Court Commissioner | | 241,578 | 249,044 | (900) | | | 248,144 | | 6,566 | | | |
| 21 | | Law Library | | 0 | | | | | 0 | | 0 | | | |
| 22 | | Family Mediation | | (11,700) | - | (9,500) | | | (9,500) | | 2,200 | | | |
| 23 | | Net Courts | | 426,760 | 1,146,393 | (668,993) | | | 477,400 | | 50,640 | | | |
| 24 | | | | | | | | | | | | | | |
| 25 | 100: 11 | Medical Examiner | | 120,000 | 105,000 | - | - | - | 105,000 | | (15,000) | | | |
| 26 | 1B | | TOTAL JUDICIAL | \$ 546,760 | \$ 1,251,393 | \$ (668,993) | \$ - | \$ - | \$ 582,400 | \$ 35,640 | | | | |
| LEGAL: | | | | | | | | | | | | | | |
| 29 | 100: 9-11 | District Attorney (Fees) | | 228,946 | 248,571 | (7,000) | | | 241,571 | | 12,625 | | | |
| 30 | | Victim/Witness Program (State aid) | | 54,139 | 88,961 | (35,000) | | | 53,961 | | (178) | | | |
| 31 | | Net District Attorney | | 283,085 | 337,532 | (42,000) | | | 295,532 | | 12,447 | | | |
| 32 | | | | | | | | | | | | | | |
| 33 | 100: 16-17 | Corporation Counsel (Charges to CSA) | | 200,271 | 219,622 | (10,837) | | | 208,785 | | 8,514 | | | |
| 34 | | (State aid - IV-E reimbursement | | (5,500) | - | (5,500) | | | (5,500) | | - | | | |
| 35 | 1C | | TOTAL LEGAL | \$ 477,856 | \$ 557,154 | \$ (58,337) | \$ - | \$ - | \$ 498,817 | \$ 20,961 | | | | |
| GENERAL ADMINISTRATION: | | | | | | | | | | | | | | |
| 37 | 100: 18 | County Administrator | | 188,909 | 194,383 | | | | 194,383 | | 5,474 | | | |
| 38 | 100: 28-29 | Human Resources | | 228,941 | 286,187 | | | | 286,187 | | 57,246 | | | |
| 39 | 100: 29 | Background Checks | | 7,000 | 4,000 | | | | 4,000 | | (3,000) | | | |
| 40 | 100: 11-12 | County Clerk (Licenses & fees) | | 220,904 | 236,705 | (5,000) | | | 231,705 | | 10,801 | | | |
| 41 | 100: 12 | Elections (Charges for supplies) | | 40,586 | 144,761 | (26,300) | | | 118,461 | | 77,875 | | | |

OCONTO COUNTY WISCONSIN

2024 BUDGET SUMMARY

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

OCONTO COUNTY WISCONSIN

2024 BUDGET SUMMARY

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

OCONTO COUNTY WISCONSIN

2024 BUDGET SUMMARY

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

OCONTO COUNTY WISCONSIN

2024 BUDGET SUMMARY

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

OCONTO COUNTY WISCONSIN

2024 BUDGET SUMMARY

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

OCONTO COUNTY WISCONSIN

2024 BUDGET SUMMARY

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

OCONTO COUNTY WISCONSIN

2024 BUDGET SUMMARY

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

OCONTO COUNTY WISCONSIN

2024 BUDGET SUMMARY

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

OCONTO COUNTY WISCONSIN

2024 BUDGET SUMMARY

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

Where Do County Taxes Get Spent?

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

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

OCONTO COUNTY, WISCONSIN
LONG-TERM DEBT SUMMARY SCHEDULE 2024

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

SCHEDULE OF DEBT SERVICE PAYMENTS

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

Statement On Debt Limitation:

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

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

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

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

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

Total Equalized Value Including TIDs:

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

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

Wis DOA Municipal Population Est 2023

OCONTO COUNTY
NET NEW CONSTRUCTION 2022-2023

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

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

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