



MARATHON COUNTY HUMAN RESOURCES, FINANCE AND PROPERTY COMMITTEE AGENDA

Date & Time of Meeting: **Monday, October 16, 2023 at 8:00 am**

Meeting Location: **ERD Conference Room, Courthouse, 500 Forest Street, Wausau WI 54403**

Committee Members: John Robinson, Chair; Alyson Leahy, Vice-Chair; Kurt Gibbs, Gayle Marshall, Kody Hart, Ann Lemmer, Yee Leng Xiong

Marathon County Mission Statement: Marathon County Government serves people by leading, coordinating, and providing county, regional, and statewide initiatives. It directly or in cooperation with other public and private partners provides services and creates opportunities that make Marathon County and the surrounding area a preferred place to live, work, visit, and do business. (Last updated: 12-20-05)

Committee Mission Statement: Provide leadership for the implementation of the County Strategic Plan, monitor outcomes, review, and recommend to the County Board policies related to human resources initiatives, finance and property of the County.

Persons wishing to attend the meeting by phone may call into the **telephone conference beginning five (5) minutes prior to the start time indicated above using the following number:**

Phone#: 1-408-418-9388 Access Code: 146 235 4571

When you enter the telephone conference, **PLEASE PUT YOUR PHONE ON MUTE!**

The meeting will also be broadcasted on Public Access or at <https://tinyurl.com/MarathonCountyBoard>

1. **Call Meeting to Order**
2. **Pledge of Allegiance**
3. **Public Comment (15 Minutes)** (Any person who wishes to address the committee during the "Public Comment" portion of the meetings, must provide his or her name, address, and the topic he or she wishes to present to the Marathon County Clerk, or chair of the committee, no later than five minutes before the start of the meeting. All comments must be germane to a topic within the jurisdiction of the committee.)
4. **Policy Issues Discussion and Potential Committee Determination**
5. **Operational Functions Required by Statute, Ordinance, Resolution, or Policy**
 - A. Discussion and Possible Action by HRFC
 - B. Discussion and Possible Action by HRFC to Forward to the County Board
 1. County Administrator's 2024 Budget
 - a. Review and Approve for Publication the 2024 Budget Including the 2024 Capital Improvement Program and Property Tax Levy Including Allocation of ARPA Resources
 - b. Approve the 2024 Budget Resolution by Appropriation Unit
6. **Educational Presentations and Committee Discussion**
7. **Next Meeting Date & Time, Announcements and Future Agenda Items**
 - A. Committee members are asked to bring ideas for future discussion.
 - B. Next meeting: Tuesday, October 24, 2023 at 3:00 pm
8. **Adjournment**

*Any Person planning to attend this meeting who needs some type of special accommodation in order to participate should call the County Clerk's Office at 261.1500 or email countyclerk@co.marathon.wi.us one business day before the meeting.

SIGNED s/s John Robinson
Presiding Officer or Designee

EMAILED TO: Wausau Daily Herald, City Pages, and other Media Groups

EMAILED BY: _____

DATE & TIME: _____

NOTICE POSTED AT THE COURTHOUSE

BY: _____

DATE & TIME: _____

**RESOLUTION #R-__-23
2024 Budget and Property Tax Levy Resolution**

WHEREAS, the Wisconsin Department of Revenue has made available the Statistical Report on Equalized Value of Marathon County for 2023 which sets the Equalized Value of Marathon County for taxing purposes at \$14,512,194,600; and,

WHEREAS, for purposes of satisfying the requirements of the state imposed Tax Rate Freeze formula, this budget is in compliance with Wis. Statute 59.605; and,

WHEREAS, the County Board of Supervisors and the Human Resources, Finance and Property Committee have occasional requests to provide funding for the community including allowable expenditures under various Wisconsin Statutes; and,

WHEREAS, the County is interested in a method of having the Human Resources and Finance and Property Committee review these requests on a timely basis; and,

NOW, THEREFORE, BE IT RESOLVED for the budget year 2024 that the sum of \$50,000 be authorized from the Contingent Fund and placed into a separate expenditure line item to be used by the Committee on a discretionary basis using a standard application process; and

BE IT FURTHER RESOLVED that any amendments subsequent to budget publications have resulted in the following changes and/or corrections to be incorporated as amendments into the proposed 2024 budget for the fiscal year beginning January 1, 2024:

<u>Budget Changes to Tax Levy</u>	<u>Original</u>	<u>Will Be</u>	<u>Tax Levy Change</u>	<u>Tax Rate Change</u>
I. Operating Levy	51,339,364			
II. Special Purpose Levy-bridge aid	458,663			
II. Special Purpose Levy-library	3,603,220			
III. Debt Levy	2,553,100			

Budget Changes to Capital Improvement Plan

Budget Changes from Separate Resolutions

AND, BE IT FURTHER RESOLVED that the Marathon County Board of Supervisors does hereby adopt the 2024 Marathon County Budget of \$201,945,372 including departmental appropriations, revenues and use of fund equity as proposed by the Human Resources and Finance and Property Committee during a series of budget meetings in October and as set forth in the attached document entitled, 2024 Budget by County Department and County Fund Adopted Budget, and that the same budget passed and approved by appropriation unit and allocated from its present form and format as established by the Uniform Chart of Accounts for Wisconsin Counties as developed by the Wisconsin Departments of Revenue and Transportation, in programmatic format; and

BE IT FURTHER RESOLVED that the Marathon County Board of Supervisors does hereby authorize a property tax levy in the amount of \$57,954,347 in support of the 2024 budget and that the County Clerk is hereby directed to levy the required taxes against all the taxable property in Marathon County for every appropriation named therein except as otherwise provided and to levy special assessments and charges against the respective municipalities as provided by law; and

BE IT FURTHER RESOLVED that for the purpose of clarity the above referenced property tax levy includes:

A tax in the amount of \$458,663 for county bridge tax as set forth in Wis. Statute 81.38 to be levied against the taxable property of Marathon County, excepting the Cities of Abbotsford and Colby, and the Villages of Birnamwood, Dorchester, Elderon, Rothschild, Spencer, Unity and Weston; and

A tax in the amount of \$3,603,220 for County library operations budget tax as set forth in Wis. Statute 43.64(1) to be levied against the taxable property of Marathon County, excepting the Cities of Abbotsford, Colby, Marshfield and the Town of McMillan.

BE IT FURTHER RESOLVED that the County Board of Supervisors hereby authorizes and directs the Marathon County Clerk to issue checks pursuant to this resolution and the Marathon County Treasurer to honor said checks in payment of specific items included in this budget as provided by law and at the request of any organization for which appropriations have been made.

DATED: November 9, 2023.

HUMAN RESOURCES, FINANCE AND PROPERTY COMMITTEE

_____	_____
_____	_____
_____	_____
_____	_____

Fiscal Impact: This sets the 2024 Budget.

2024 Budget HRFC 10/11/2023

<u>Level</u>	<u>Budget</u>		<u>2024</u>	<u>2023</u>
	<u>Revenues</u>	<u>Expenses</u>	<u>Tax Levy</u>	<u>Tax Levy</u>
Clerk of Courts	2,246,912	3,893,695	1,646,783	1,675,782
Conservation, Planning, and Zoning	1,820,519	3,459,482	1,638,963	1,513,240
Corporation Counsel	387,975	971,643	583,668	458,693
County Administrator	239,000	2,959,482	2,720,482	2,473,461
County Board	-	458,194	458,194	442,686
County Clerk	225,000	680,140	455,140	460,787
Capitial Improvements-moved to FCM/CA	-	-	-	182,565
County Treasurer	21,625,376	594,370	(21,031,006)	(19,904,011)
District Attorney	270,000	1,220,672	950,672	941,361
Emergency Government	-	167,965	167,965	65,368
Human Resources	58,368	702,808	644,440	709,131
Facilities & Capital Management	627,526	5,800,632	5,173,106	4,671,340
Finance	148,500	941,816	793,316	793,249
Contingency Fund	-	800,000	800,000	800,000
Workday Transfers between funds-eliminate	-	-	-	-
Health	886,875	3,499,058	2,612,183	2,755,992
Library	284,647	3,887,867	3,603,220	3,217,685
Medical Examiner	310,000	755,150	445,150	393,784
Register of Deeds	667,000	345,406	(321,594)	(458,659)
Sheriff	3,008,672	26,638,105	23,629,433	23,412,223
UW-Extension	63,100	296,680	233,580	231,330
Veterans	-	240,479	240,479	233,413
Support for Other Agencies	81,990	10,483,343	10,401,353	9,472,263
Total General Fund	32,951,460	68,796,987	35,845,527	34,541,683

<u>2024 Budget by Fund</u>		<u>2024 Levy</u>	<u>2023 Levy</u>	
101 General Fund	32,951,460	68,796,987	35,845,527	34,541,683
200 Social Improvement Fund	3,747,086	10,682,809	6,935,723	7,410,128 Amendment request
210 Parks Fund	2,618,523	4,797,975	2,179,452	2,192,394
291 Grants Fund	17,230,869	17,230,869	-	-
300 Debt Service Fund	5,280,000	7,833,100	2,553,100	934,991 Amendment request
400 Capital Projects Fund	25,411,716	25,411,716	-	-
610 Highway Fund	23,216,581	33,657,126	10,440,545	9,759,464
602 Landfill Fund	12,461,126	12,461,126	-	-
700 Employee Benefits Fund	18,627,217	18,627,217	-	-
710 Property and Casualty Insurance Fund	2,446,447	2,446,447	-	-
2024 tax levy	143,991,025	201,945,372	57,954,347	54,838,660

2024 Marathon Co Estimated Tax Levy	11/8/2021	11/12/2022	10/11/2023	
	2022	2023	2024	10 yr Eq value Avg
Net New Construction (NNC)	1.942%	1.728%	2.32%	4.99%
Plus Terminated TID	0.075%	0.002%	0.41%	10 Yr NNC Avg
Net New Construction (NNC) and Terminated TID	2.017%	1.730%	2.74%	1.782%
Equalized Value for County Apportionment	2.47%	11.345%	11.00%	

	Adopted 2022	Adopted 2023	Recommended 2024	Increase	
General Fund regular	33,797,465	36,734,077	35,845,527		
Parks Fund			2,179,452		
Social Improvement	7,345,562	7,410,128	6,935,723		
Grants Fund			-		
Adjustment to GF					
Capital Improvement	1,044,731	-	-		
Highway	9,391,485	9,759,464	10,440,545		
TOTAL OPERATING LEVY	51,579,243	53,903,669	55,401,247		
Less: Special charges/personal property adjustment					
Less: Bridge Aid*	(480,000)	(612,500)	(458,663)		
Less Adjustment Library Levy	(3,562,609)	(3,320,685)	(3,603,220)		
OPERATING LEVY	47,536,634	49,970,484	51,339,364	1,368,880	2.74% Operating Levy increase
DEBT SERVICE	1,869,481	934,991	2,553,100	1,618,109.00	173% 2024 Debt levy increase
ALLOWABLE LEVY FOR LEVY LIMIT	49,406,115	50,905,475	53,892,464	2,986,989	5.87% Allowable Levy limit
Add: Bridge Aid	480,000	612,500	458,663		
ADJ Library Aid	3,562,609	3,320,685	3,603,220		
TOTAL LEVY	53,448,724	54,838,660	57,954,347		
EQUALIZED VALUE	11,742,048,800	13,074,169,600	14,512,194,600	Increase/(decrease) in Tax Levy	
Operating levy rate	0.00405	0.00382	0.00354	2024 over 2023	
Debt	0.00016	0.00007	0.00018	5.68%	
Special	0.00034	0.00030	0.00028	3,115,687	
total levy rate	0.00455	0.00419	0.00399	Incr/(decr) Tax Rate	
Line 27-Tax Levy Rate	\$ 4.55	\$ 4.19	\$ 3.99	\$ (0.20)	

TYPE	DEPARTMENT	PROEJCT REQUEST COST	YEARS PREVIOUSLY FUNDED	PROJECT DESCRIPTION	FUNDING SOURCES						TOTAL	
					Not Funded	CIP Fund Balance	Tax Levy	ARPA Funding	Hwy Reserve Funding	Registration Fees		Other
PROJECTS NOT FUNDED BY CIP												
Imp	HWY	\$5,943,815	Recurring	Bituminous Surfacing Total: \$5,943,815			\$2,983,815			\$2,960,000		\$5,943,815
Imp	HWY	\$0	Recurring	Replace and Rehabilitate County Bridges and Culverts (See Highway Projects Below)								\$0
Imp	HWY	\$0	Recurring	Replace and Rehabilitate Federally Funded Bridges and Culverts. (See Highway Projects Below)								\$0
Imp	HWY	\$458,663	Recurring	Culverts / Bridges Aid.			\$458,663					\$458,663
Imp	CWA	\$608,000	INFO ONLY	Tower Modernization and Rehabilitation						\$608,000		\$608,000
Imp	Solid Waste	\$300,000	INFO ONLY	Gas Well Installation						\$300,000		\$300,000
Imp	Solid Waste	\$5,280,491	INFO ONLY	Phase A, Closure Area B						\$5,280,491		\$5,280,491
Imp	Solid Waste	\$1,200,000	INFO ONLY	Landfill Compactor. If refurbished vs. new, cost is \$800,000.						\$1,200,000		\$1,200,000
	Sub Total	\$13,790,969										\$13,790,969
RECURRING PROJECTS												
Imp	FCM	\$50,000	Recurring	County Facility Parking Lot Fund s/b @ \$50,000.		\$50,000						\$50,000
Imp	Parks	\$150,000	Recurring	Annual Playground Replacement		\$150,000						\$150,000
Imp	Parks	\$75,000	Recurring	Annual Restroom Replacement		\$75,000						\$75,000
	Sub Total	\$275,000										\$275,000
TECHNOLOGY PROJECTS												
Equip	CCIT	\$166,000		PC Upgrade Fund.				\$166,000				\$166,000
Equip	CCIT	\$101,000		Network / Server Upgrade Fund.				\$101,000				\$101,000
Equip	CCIT	\$40,000		Video Equipment Upgrade Fund.				\$40,000				\$40,000
Equip	CCIT	\$40,000		Voice Equipment / Phone System Upgrade Fund.				\$40,000				\$40,000
Equip	CCIT	\$80,000		Workday Enhancements				\$80,000				\$80,000
Equip	CCIT	\$233,000		Move Critical IT Hub off of River Drive				\$233,000				\$233,000
Equip	CCIT	\$50,000		Update West Side Jail Cameras				\$50,000				\$50,000
Equip	CCIT	\$150,000		City-County Asset Management Software - Workday Integration				\$150,000				\$150,000
Equip	CCIT	\$99,000		Assembly Room Microphones				\$99,000				\$99,000
Equip	CCIT	\$75,000		Contract Management Software				\$75,000				\$75,000
Equip	CCIT	\$274,000		Fiber Optics (Bug Tusset) Turn Dark Fiber On				\$274,000				\$274,000
	Sub Total	\$1,308,000										\$1,308,000
ROLLING STOCK												
Equip	Medical Examiner	\$395,000		Replace 3 Existing Vans & Add Refrigerated Van for Livery Services (FSC Project)-- Lease Discussions In Progress				\$395,000				\$395,000
Equip	Emergency Mgmt.	\$70,000		Replace Ford Van 350 and SUV with Crew Cab 4x4 + Towing Package-- Lease Discussions In Progress	\$70,000.00							\$70,000
Equip	FCM / CPZ	\$60,441	Recurring	Rolling Stock Lease. Increased each year by Net New Construction or 5-Year Average Annual CPI-U, whichever is higher		\$60,441						\$60,441
Equip	Parks, Rec. & Forestry	\$209,680	Recurring	Rolling Stock Fund s/b @ \$173,460. Increased each year by Net New Construction or 5-Year Average Annual CPI-U, whichever is higher		\$36,220		\$173,460				\$209,680
Equip	Sheriff	\$403,376	Recurring	Rolling Stock Fund s/b @ \$333,696. Increased each year by Net New Construction or 5-Year Average Annual CPI-U, whichever is higher		\$69,680		\$333,696				\$403,376
Equip	Highway	\$2,615,305	Recurring	Rolling Stock Fund s/b @ \$957,600. Increased each year by Net New Construction or 5-Year Average Annual CPI-U, whichever is higher (\$200,008 increase to base)					\$2,615,305			\$2,615,305
	Sub Total	\$3,753,802										\$3,753,802

MAIN / END OF LIFE / REGULATORY												
Bldg	Medical Examiner	\$11,000,000		New Regional Forensic Science Center Schematic Design & Fundraising Ongoing (\$7m State, \$2m County, \$2m Federal-PENDING)						\$11,000,000	\$11,000,000	
Imp	FCM	\$261,855		Exterior Signage @ 1100 Lakeview Campus (85% MC, 15% NCHC)				\$261,855			\$261,855	
Imp	FCM	\$3,879,458	ADJUSTED	1100 Lakeview Drive Construction (Schematic Design and Final Construction Costing Completed in 2023)				\$3,879,458			\$3,879,458	
Imp	FCM	\$2,832,224		Replace Chillers/HVAC at 300 N. 1st Street (Library)				\$2,832,224			\$2,832,224	
Imp	FCM	\$67,870		Replace Pavement of Courthouse East Side Parking Lot	\$67,870.00						\$67,870	
Imp	FCM*	\$700,000		*Upgrade and Replace Sanitary and Plumbing at Lakeview Professional Plaza (*Construction Cost by October 1)	\$700,000.00						\$700,000	
Imp	Highway	\$4,787,833		CTH J - STP Resurfacing - STH 153 to STH 29				\$957,567		\$3,830,266	\$4,787,833	
Imp	Highway	\$1,359,097		CTH T - STP Resurfacing - South County Line to STH 97		\$217,820				\$1,141,277	\$1,359,097	
Imp	Highway	\$2,162,160		CTH C - STP Resurfacing - CTH J to CTH I		\$441,840				\$1,720,320	\$2,162,160	
Imp	Highway	\$1,741,035		CTH O - Bridge Replacement (Replace and Rehabilitate Federally Funded Bridges and Culverts)		\$359,535				\$1,381,500	\$1,741,035	
Imp	Highway	\$643,395		CTH L - Bridge Replacement (Replace and Rehabilitate Federally Funded Bridges and Culverts)		\$135,015				\$508,380	\$643,395	
Imp	Highway	\$350,000		CTH J - Culvert Replacement (Replace and Rehabilitate County Bridges and Culverts)		\$350,000					\$350,000	
Imp	Highway	\$40,000		CTH U - Culvert Extension (Replace and Rehabilitate County Bridges and Culverts)		\$40,000					\$40,000	
Imp	Highway	\$105,000		Abbotsford Highway Shop Parking Lot (2023 Address Subgrade Drainage. 2024 Pave new)				\$105,000			\$105,000	
Equip	CPZ	\$85,000		Hydro-Seeder (Shared Use w/Municipalities and Highway + Rental)	\$85,000.00						\$85,000	
Imp	Parks	\$137,034		East Gate Hall: Flooring (\$137,034), Lighting & Electrical (\$24,380), Acoustic Tile (\$53,619), Windows (\$78,292), Siding (\$60,000) + Labor, Materials, Dumpster, Etc.		\$137,034					\$137,034	
Imp	Parks	\$670,300		Dells of Eau Claire: Add Bathroom/Shower Facilities, Camper Cabins, and Replace Dump Station (\$135,000)	\$670,300.00						\$670,300	
Imp	Parks	\$468,100		Big Eau Pleine Campgrounds: Add Bathroom/Shower Facilities	\$468,100.00						\$468,100	
Imp	Parks	\$81,400		Cherokee Park: Repalce Failing Bathroom Facility (Existing is Failing Block Construction)				\$81,400			\$81,400	
Imp	Parks	\$273,720		Nine Mile Forest Recreation Area: Replace Septic System				\$273,720			\$273,720	
Imp	Parks	\$120,000		Westside Master Plan: Marathon Junction/Family Area Planning & Architectural Study	\$120,000.00						\$120,000	
Imp	Sheriff's Office*	\$1,650,000		Public Safety Training and Response Center (TRC): Fully Renovate and Update Facilities (*Construction Cost by October 1)				\$1,650,000			\$1,650,000	
Imp	UWSP-Wausau (A)-\$372,000	\$0		Central Plant Boiler/System Replacement (OPTION A)							\$0	
Imp	UWSP-Wausau (B)-885,500	\$0		Central Plant Boiler/System Replacement (OPTION B)							\$0	
Imp	UWSP-Wausau (C)	\$275,000	PHASED	Central Plant Boiler/System Replacement (OPTION C) - 2 Year Phasing (Year 1: \$275,000 + Year 2: \$550,000)		\$275,000					\$275,000	
	Sub Total	\$33,690,481									\$33,690,481	
2023 Total of All Project Requests		\$52,818,252			\$2,181,270.00	\$2,397,585	\$3,442,478	\$11,188,813	\$3,677,872	\$2,960,000	\$26,970,234	\$52,818,252
					Not Funded	Total Amount Funded from 2024 CIP	Total Amount from Tax Levy	Total Amount from ARPA Funding	Total Amount from Hwy Reserve	Total Amount from Registration Fees	Total Amt from Other Funding Sources	Total Amount of all Project Requests (Info, Funded & Un-Funded)
Total CIP Rollover and Total Unallocated ARPA funds						\$2,862,903		\$14,324,703				
CIP Funds for personnel and contract services						\$465,318						
Remaining Funds in CIP						\$0						
Remaining Funds in ARPA								\$3,135,890				