

MARATHON COUNTY

Notice of Public Hearing Consolidated 2025 Proposed Budget Summary

Residents and taxpayers will take notice that the Marathon County Board of Supervisors have arranged for a public hearing on the 2025 tentative budget to be held in the Assembly Room, Marathon County Courthouse, 500 Forest St Wausau, Wisconsin 54403. An official Public Hearing is scheduled for Monday, November 11, 2024 at 3:00 p.m. with final approval on Tuesday November 12, 2024 at 6:00 p.m. The public hearing will be for the benefit of Marathon County Taxpayers who desire to be heard.

The following is a summary of the tentative 2025 Budget. Public inspection of the detailed report may take place at the office of the County Clerk

GENERAL FUND

	ACTUAL 2023	BUDGET 2024	ACTUAL THROUGH 8/31/2024	ESTIMATE FOR REMAINDER OF YEAR	PROPOSED 2025	%
						CHANGE
EXPENDITURES						
General Government	19,400,914	32,367,424	13,009,020	32,367,424	23,098,757	-28.64%
Public Safety	24,739,110	26,638,105	18,215,081	26,638,105	28,499,282	6.99%
Health	8,795,028	3,499,058	7,817,540	3,499,058	11,732,940	235.32%
Social Services	208,779	240,479	155,495	240,479	237,420	-1.27%
Leisure Activities & Education	3,882,412	4,184,547	2,536,306	4,184,547	4,291,947	2.57%
Conservation & Ec Development	2,636,088	1,421,397	2,110,004	1,421,397	3,781,962	166.07%
Capital Outlay	415,527	445,977	145,538	445,977	503,162	12.82%
Other Financing Uses	13,639,193	0	0	0	0	0.00%
Total Expenditures	73,717,051	68,796,987	43,988,985	68,796,987	72,145,470	4.87%
REVENUES						
Taxes (excluding levy)	16,090,482	13,603,800	9,328,841	13,603,800	15,805,906	16.19%
Intergovernmental Grants & Aids	6,468,364	8,377,830	2,396,170	8,377,830	9,554,853	14.05%
Licenses & Permits	404,568	562,000	308,740	562,000	303,750	-45.95%
Fines & Forfeits & Penalties	546,040	690,013	373,241	690,013	656,013	-4.93%
Public Charges for Services	4,495,721	4,525,958	3,106,757	4,525,958	4,331,640	-4.29%
Intergovt Charges for Services	2,730,371	2,294,042	1,873,190	2,294,042	3,009,199	31.17%
Miscellaneous Revenue	4,861,553	1,312,110	821,167	1,312,110	1,380,921	5.24%
Other Financing Sources	680,724	1,585,707	320,189	1,585,707	2,285,639	44.14%
Total Revenues (excluding levy)	36,277,823	32,951,460	18,528,295	32,951,460	37,327,921	13.28%
Total over (under)	37,439,228	35,845,527	25,460,690		34,817,549	
Fund Adjustments	570,037	0	-10,384,837		0	
Tax Levy	36,869,191	35,845,527	35,845,527		34,817,549	-2.87%
Beginning Fund Equity						
Nonspendable	3,025,062	5,542,046	N/A	5,542,046	5,542,046	
Restricted	1,463,024	1,470,526	N/A	1,470,526	1,470,526	
Assigned	11,356,448	1,896,572	N/A	1,896,572	1,896,572	
Unassigned	32,376,324	38,741,677	N/A	38,741,677	38,741,677	
	48,220,858	47,650,821	0	47,650,821	47,650,821	
Ending Fund Equity						
Nonspendable	5,542,046	5,542,046	N/A	5,542,046	5,542,046	
Restricted	1,470,526	1,470,526	N/A	1,470,526	1,470,526	
Assigned	1,896,572	1,896,572	N/A	1,896,572	1,896,572	
Unassigned	38,741,677	38,741,677	N/A	38,741,677	38,741,677	
	47,650,821	47,650,821	0	47,650,821	47,650,821	
TOTAL DEBT AS OF JANUARY 1, 2024						
2012A GENERAL OBLIGATIONS BONDS-AIRPORT	900,000					
2015A GENERAL OBLIGATIONS BONDS-AIRPORT	1,855,000					
2019A GENERAL OBLIGATIONS PROMISSORY NOTES	6,875,000					
2020A GENERAL OBLIGATIONS PROMISSORY NOTES	6,610,000					
2020B GENERAL OBLIGATIONS PROMISSORY NOTES	16,970,000					
2021A GENERAL OBLIGATIONS PROMISSORY NOTES	5,175,000					
2021B GENERAL OBLIGATIONS PROMISSORY NOTES	19,000,000					
2022A GENERAL OBLIGATIONS PROMISSORY NOTES	22,765,000					
2021B GENERAL OBLIGATIONS PROMISSORY NOTES	19,225,000					
	<u>99,375,000</u>					

FUND	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	PROPOSED 2025	% CHANGE	1/1/2024 BEGINNING BALANCE	12/31/2024 EST ENDING BALANCE
Social Improvement Fund						6,042,170	6,042,170
Expenditures	23,782,645	10,682,809	10,682,809	10,848,263	1.55%		
Revenues	8,161,097	3,747,086	3,747,086	4,124,801	10.08%		
Tax Levy	7,410,128	6,935,723	6,935,723	6,723,462	-3.06%		
Park Fund						-288,568	-288,568
Expenditures	7,260,787	4,797,975	4,797,975	5,405,472	12.66%		
Revenues	6,972,219	2,618,523	2,618,523	3,137,618	19.82%		
Tax Levy	0	2,179,452	2,179,452	2,267,854	4.06%		
Grants Fund						16,631,123	16,631,123
Expenditures	31,336,842	17,230,869	17,230,869	17,651,171	2.44%		
Revenues	47,967,965	17,230,869	17,230,869	17,651,171	2.44%		
Tax Levy	0	0	0	0	0.00%		
Debt Service						2,212,981	2,212,981
Expenditures	7,533,931	7,833,100	7,833,100	7,834,919	0.02%		
Revenues	6,163,734	5,280,000	5,280,000	3,677,894	-30.34%		
Tax Levy	934,991	2,553,100	2,553,100	4,157,025	62.82%		
Capital Improvements Fund						16,397,027	16,397,027
Expenditures	22,339,676	25,876,263	25,876,263	9,031,033	-65.10%		
Revenues	12,844,139	25,876,263	25,876,263	7,848,189	-69.67%		
Tax Levy	0	0	0	1,182,844	100.00%		
Landfill						7,159,339	7,159,339
Expenditures	7,281,726	12,461,126	12,461,126	6,935,582	-44.34%		
Revenues	5,980,523	12,461,126	12,461,126	6,935,582	-44.34%		
Tax Levy	0	0	0	0	0.00%		
Highway						64,230,213	64,230,213
Expenditures	25,273,036	34,092,526	34,092,526	30,354,766	-10.96%		
Revenues	12,224,204	23,651,981	23,651,981	19,652,188	-16.91%		
Tax Levy	9,759,464	10,440,545	10,440,545	10,702,578	2.51%		
Insurance Fund						6,633,896	6,633,896
Expenditures	1,540,675	2,446,447	2,446,447	2,632,908	7.62%		
Revenues	1,058,630	2,446,447	2,446,447	2,632,908	7.62%		
Tax Levy	0	0	0	0	0.00%		
Employee Benefits Fund						11,384,215	11,384,215
Expenditures	14,185,764	18,627,217	18,627,217	18,983,235	1.91%		
Revenues	15,475,504	18,627,217	18,627,217	18,983,235	1.91%		
Tax Levy	0	0	0	0	0.00%		
TOTAL GOVERNMENTAL FUNDS							
Expenditures	165,970,932	135,218,003	110,410,001	122,916,328	-9.10%		
Revenues	118,386,977	87,239,654	73,281,036	73,767,594	-15.44%		
Tax Levy	45,214,310	46,485,824	47,513,802	49,148,734	5.73%		
TOTAL ENTERPRISE FUNDS							
Expenditures	48,281,201	67,627,316	67,627,316	58,906,491	-12.90%		
Revenues	34,738,861	57,186,771	57,186,771	48,203,913	-15.71%		
Tax Levy	9,759,464	10,440,545	10,440,545	10,702,578	2.51%		

	ADOPTED 2023	ADOPTED 2024	PROPOSED 2025	% CHANGE
TAX LEVY	54,838,660	57,954,347	59,851,312	3.27%
MILL RATE	4.1944	3.9935	3.7939	-5.00%
EQUALIZED VALUE	13,074,169,600	14,512,194,600	15,775,534,800	8.71%

In accordance with budget publication requirements, the following itemization will detail proposed changes to programs and activities in the 2025 budget.

	Amount	Effect Tax Rate
Section A: Additions to the budget		
Employee compensation 3% increase	\$1,631,329	\$0.103
Increase Bridge Aid	\$9,005	\$0.001
Health Insurance Premium 6.5% increase	\$884,536	\$0.056
Workers Compensation Insurance Premium 1.7% increase	\$26,653	\$0.002
Increase cost for North Central Health Care support	\$31,977	\$0.002
Increase debt service (Levy Impact)	\$1,603,925	\$0.102
Increase ADRC (17,768) and Birth to Three Support (15,411)	\$33,179	\$0.002
Increase in State Shared Revenues	(\$931,823)	(\$0.059)
Increase support for other Agencies-CCITC	\$106,211	\$0.007
Section B: Reductions to the budget		
Decrease in Social Services Out of Home Placements	(\$354,171)	(\$0.004)
Decrease Solid Waste transfer to General Fund	(\$114,277)	(\$0.004)