



MARATHON COUNTY
HUMAN RESOURCES, FINANCE AND PROPERTY COMMITTEE and
PUBLIC HEARING ON THE 2025 BUDGET AGENDA

Date & Time of Meeting: Monday, November 11, 2024, 3:00 p.m.
Meeting Location: Assembly Room, Courthouse, 500 Forest Street, Wausau WI 54403
Committee Members: John Robinson, Chair; Gayle Marshall, Vice-Chair; Kurt Gibbs, Kody Hart, Ann Lemmer, Scott Poole, Jordan Reynolds

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)
4. Budget Hearing
5. Approve Minutes from the October 14 & 22, 2024 meetings
6. Policy Issues Discussion and Potential Committee Determination
7. Operational Functions Required by Statute, Ordinance, Resolution, or Policy
8. Educational Presentations and Committee Discussion.
9. Next Meeting Date & Time, Announcements and Future Agenda Items
10. Adjournment

Please take note that a quorum of members of the Marathon County Board of Supervisors and/or any of its subordinate bodies may be present at this meeting. The County Board of Supervisors or its subordinate bodies other than this committee will not hold formal meetings at this time. No action or vote will be taken by the board or its committees other than this one. This notice is provided in accordance with State ex rel. Badke v. Greendale Village Bd., 173 Wis.2d 553,494 N.W.2d 408 (1993).

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:



MARATHON COUNTY HUMAN RESOURCES, FINANCE, & PROPERTY COMMITTEE AGENDA WITH MINUTES

Date & Time of Meeting: **Monday, October 14, 2024, 8:30 a.m.**

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

John Robinson	Present
Gayle Marshall	WebEx
Kurt Gibbs	Present
Kody Hart	Present
Ann Lemmer	Excused
Scott Poole	WebEx
Jordan Reynolds	Excused

Staff Present: Sam Fenske, Chris Holman, Jamie Polley, Gerard Klein, Lance Leonhard, David Holcomb

Others Present: Stacy Morache

[Meeting Recording](#)

1. **Call Meeting to Order** – Chair Robinson called the meeting to order at 8:30 a.m.
2. **Pledge of Allegiance**
3. **Public Comment** – None
4. **Operational Functions Required by Statute, Ordinance, Resolution, or Policy**
 - A. Items for Discussion and Possible Action by HRFC
 1. Consideration of Amendments to the [2025 Budget](#) and Authorization of Publication – (00:01)
Motion by Hart, Second by Gibbs to approve the 2025 Budget for Publication as amended
Motion carried on voice vote unanimously.
Motion by Gibbs, Second by Hart to amend to the 2025 Budget.
Motion carried on voice vote but not unanimously.
Motion by Marshall, Second by Poole to amend the amendment to the 2025 Budget
Motion failed on 3 to 2 vote.
 - B. Items for Discussion and Possible Action by HRFC to Forward to County Board
5. **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: **Wednesday, October 22, 2024 at 3:00 p.m.**
6. **Adjournment**

Motioned by Name, Second by Name to adjourn. Motion Carried on voice vote, unanimously.
Meeting adjourned at 9:00am

Minutes Prepared by David Holcomb



MARATHON COUNTY HUMAN RESOURCES, FINANCE AND PROPERTY COMMITTEE AGENDA

Date & Time of Meeting: **Tuesday, October 22, 2024, 3:00 p.m.**
Meeting Location: **Courthouse Assembly Room, Courthouse, 500 Forest Street, Wausau WI 54403**

John Robinson	Present
Gayle Marshall	Present
Kurt Gibbs	Present
Kody Hart	Excused
Ann Lemmer	Present
Scott Poole	Present
Jordan Reynolds	Excused

Staff Present: Lance Leonhard, Kim Trueblood, Chris Holman, Dejan Adzic, Sam Fenske, Connie Beyersdorff, Erica Wronowski
Others Present: Vice Chair Dickinson (W), Supervisor Morache

Meeting Recording

1. **Call Meeting to Order**
2. **Pledge of Allegiance**
3. **Public Comment**
4. **Approve Minutes from the October 9 & 14, 2024 meetings (3:00)** – Motion by Lemmer, Second by Gibbs to approve the minutes from October 9 as presented. Minutes from October 14 will be taken up at a subsequent meeting. Motion carried on a voice vote unanimously.
5. **Policy Issues Discussion and Potential Committee Determination**
6. **Operational Functions Required by Statute, Ordinance, Resolution, or Policy**
 - A. Items for Discussion and Possible Action by HRFC
 1. Claim Disallowance – Keith Bowers (4:00) – Motion by Gibbs, Second by Lemmer to follow the advice of the insurance company and disallow the claim. Motion carried on a voice vote unanimously.
 2. Northern Mobile Home Park: Funding Pre-Demolition Inspections with HRFC Contingency Funds (5:00) – Motion by Gibbs, Second by Lemmer to authorize the expenditure of not to exceed \$26,900 out of HRFC contingency fund for pre-demolition asbestos inspection at the property at 281 Grand Ave, Schofield. Motion carried on a voice vote unanimously.
 - B. Items for Discussion and Possible Action by HRFC to Forward to County Board
 1. Resolution Approving Sale of 405 S. 8th Avenue, Wausau, WI 54401 (17:00) – Motion by Lemmer, Second by Poole to approve the sale of the property. Motion carried on a voice vote unanimously.
 2. Consideration of Adopting High-Cost Placement Reserve Policy within the Social Improvement Fund (18:45) – Motion by Gibbs, Second by Marshall to establish the reserve fund to be used for out of county placements, capped at \$400,000. Motion carried on a voice vote unanimously.
 3. Consideration of amendment of the 2024 Annual Budget to reallocate and/or encumber American Rescue Plan Act funds (29:00) – Motion by Gibbs, Second by Poole to postpone this item until the next meeting and act on / forward to the full board at that time.
7. **Educational Presentations and Committee Discussion**
 - A. Discussion of potential Amendments to the 2025 Annual Budget (36:00)
 1. Amendments to reflect necessary transfer between funds and indirect costing allocation in the Highway Department Budget (36:00)
 - B. 5-year Capital Improvement Plan update and discussion of 2025 Capital Improvement Plan (56:00)
 - C. Update on addressing Tax Delinquent properties (1:10)
8. **Next Meeting Date & Time, Announcements and Future Agenda Items**
 - A. Committee members are asked to bring ideas for future discussion.
 - B. Next meeting: **Monday, November 11, 2024, at 3:00 p.m.**
9. **Adjournment** – Motion by Gibbs, Second by Marshall to adjourn. Motion carried on a voice vote unanimously. Meeting adjourned at 4:45 p.m.

Minutes prepared by Kim Trueblood, County Clerk

RESOLUTION #R-_____-24

Resolution to Accept Department of Energy Grant

WHEREAS, on April 12, 2023, the Marathon County Human Resources, Finance, and Property Committee recommended acceptance of \$78,300 in Department of Energy (DOE) grant funds and directed staff to develop an appropriate project per DOE's grant guidance; and

WHEREAS, Facilities & Capital Management (FCM) developed a LED Retrofit project for several county buildings that will utilize this funding; and

WHEREAS, Marathon County's project was approved by DOE in 2024 and the grant funds awarded to Marathon County are structured as a reimbursement to the county after the project is completed; and

WHEREAS, Wisconsin Statute Section 59.52 (19) authorizes the Marathon County Board to accept donations, gifts, or grants for any public governmental purpose within the powers of the county; and

WHEREAS, Wis. Stat. § 65.90(5)(a) permits amendment of the annual County budget by a 2/3 majority vote of the entire membership of the county board,

NOW THEREFORE BE IT RESOLVED, that the Board of Supervisors for the County of Marathon does hereby ordain and resolve to allocate up to \$78,300 of county funds for the LED retrofit project and accept the grant funds in an amount up to \$78,300.00 as a reimbursement from the Department of Energy.

BE IT FURTHER RESOLVED, that the 2024 budget is amended to account for the acceptance of this grant.

HUMAN RESOURCES, FINANCE, AND PROPERTY COMMITTEE

Ayes _____ Nays _____ Abstain _____ Absent _____ [] Voice Vote

Approved and adopted this 11th day of November, 2024

Denied this 11th day of November, 2024

Approved as to Form:

SEAL

Michael Puerner, Corporation Counsel

Approved as to Fiscal Impact (if necessary)

Attest:

Samantha Fenske, Finance Director

Kim Trueblood, Marathon County Clerk

Fiscal Impact: This resolution would allocate up to \$78,300 in county funds that would be reimbursed in full and returned to the General Fund upon project completion.

Legal Note: As an amendment to the 2024 budget, this resolution requires a two-thirds majority vote.

RESOLUTION #R-56-24

2025 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 2024 which sets the Equalized Value of Marathon County for taxing purposes at \$15,775,534,800; 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, incorporated within Marathon County's 2025 budget is the \$652 of unused levy amount from 2024, or the difference between the County's allowable levy in 2024 and its actual levy for that fiscal year, as permitted by Wis. Stat. § 66.0602(3)(f)1; and

WHEREAS, Wisconsin Department of Revenue guidelines require the County Board of Supervisors to specifically indicate in its Budget and Property Tax Resolution that it approves adjusting its allowable tax levy for 2025 by the \$652, that amount being the difference between the County's actual and allowable levy in 2024; and

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

WHEREAS, the County is interested continuing its practice of adopting a method for the Human Resources and Finance and Property Committee to review these requests on a timely basis

NOW, THEREFORE, BE IT RESOLVED for the budget year 2025 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 Human Resources, Finance and Property 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 2025 budget for the fiscal year beginning January 1, 2025:

<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	51,545,060			
II. Special Purpose Levy-bridge aid	467,668			
II. Special Purpose Levy-library	3,681,559			
III. Debt Levy	4,156,373			
IV. PY Unused Levy Adjustment	652			

Budget Changes to Capital Improvement Plan

Budget Changes from Separate Resolutions

BE IT FURTHER RESOLVED that the Marathon County Board of Supervisors does hereby adopt the 2025 Marathon County Budget of \$181,691,076 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, 2025 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 \$59,851,312 in support of the 2025 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 \$467,668 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 \$3,681,559 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 12, 2024

Human Resources, Finance, and Property Committee

Ayes _____ Nays _____ Abstain _____ Absent _____ [] Voice Vote

Approved and adopted this 12th day of November, 2024

Denied this 12th day of November, 2024

Approved as to Form:

SEAL

Michael Puerner, Corporation Counsel

Approved as to Financial Impact (if necessary)

Attest:

Samantha Fenske, Finance Director

Kim Trueblood, Marathon County Clerk

<u>Level</u>	2025 Budget			2024 <u>Tax Levy</u>	Tax Levy <u>Difference</u>
	<u>Budget Revenues</u>	<u>Budget Expenses</u>	2025 <u>Tax Levy</u>		
Clerk of Courts	2,271,729	3,946,169	1,674,440	1,646,783	27,657
Conservation, Planning, and Zoning	1,980,460	3,667,205	1,686,745	1,638,963	47,782
Corporation Counsel	414,837	1,003,630	588,793	583,668	5,125
County Administrator	266,436	2,940,063	2,673,627	2,720,482	(46,855)
County Board	-	473,653	473,653	458,194	15,459
County Clerk	165,000	700,042	535,042	455,140	79,902
County Treasurer	24,659,305	551,012	(24,108,293)	(21,031,006)	(3,077,287)
District Attorney	290,000	1,236,320	946,320	950,672	(4,352)
Emergency Government	40,000	177,205	137,205	167,965	(30,760)
Human Resources	121,180	711,241	590,061	644,440	(54,379)
Facilities & Capital Management	671,187	6,055,806	5,384,619	5,110,120	274,499
Finance	185,645	891,166	705,521	793,316	(87,795)
Contingency Fund	-	800,000	800,000	800,000	-
Workday Transfers between funds	-	-	-	-	-
Health	984,500	3,629,360	2,644,860	2,612,183	32,677
Library	310,653	3,992,212	3,681,559	3,603,220	78,339
Medical Examiner	488,000	1,033,112	545,112	508,136	36,976
Register of Deeds	767,000	361,627	(405,373)	(321,594)	(83,779)
Sheriff	3,393,657	28,464,639	25,070,982	23,629,433	1,441,549
UW-Extension	59,500	299,735	240,235	233,580	6,655
Veterans	6,000	237,420	231,420	240,479	(9,059)
Support for Other Agencies	252,832	10,973,853	10,721,021	10,401,353	319,668
Non Departmental	-	-	-	-	-
Total General Fund	37,327,921	72,145,470	34,817,549	35,845,527	(1,027,978)

	<u>2025 Budget by Fund</u>		<u>2025 Levy</u>	<u>2024 Levy</u>	
	101 General Fund	37,327,921	72,145,470	34,817,549	35,845,527
200 Social Improvement Fund	4,124,801	10,848,263	6,723,462	6,935,723	
210 Parks Fund	3,137,618	5,405,472	2,267,854	2,179,452	
291 Grants Fund	17,651,171	17,651,171	-	-	
300 Debt Service Fund	3,677,894	7,834,919	4,157,025	2,553,100	
400 Capital Projects Fund	7,848,189	9,031,033	1,182,844	-	
605 Central Wisconsin Airport Fund	4,484,860	4,484,860	-	-	
610 Highway Fund	19,652,188	30,354,766	10,702,578	10,440,545	Amendment Requested
602 Landfill Fund	6,935,582	6,935,582	-	-	
700 Employee Benefits Fund	18,983,235	18,983,235	-	-	
710 Property and Casualty Insurance Fund	2,632,908	2,632,908	-	-	
820 ADRC Fund	-	-	-	-	
2025 tax levy	126,456,367	186,307,679	59,851,312	57,954,347	

2025 Marathon Co Estimated Tax Levy	11/12/2022	10/11/2023	10/17/2024	
	2023	2024	2025	10 yr Eq value Avg
Net New Construction (NNC)	1.728%	2.32%	1.78%	5.67%
Plus Terminated TID	0.002%	0.41%	0.07%	10 Yr NNC Avg
Net New Construction (NNC) and Terminated TID	1.730%	2.74%	1.78%	1.852%
Equalized Value for County Apportionment	11.345%	11.00%	8.71%	

	Adopted 2023	Recommended 2024	Recommended 2025	Increase	
General Fund regular	36,734,077	35,845,527	34,817,549		
Parks Fund		2,179,452	2,267,854		
Social Improvement	7,410,128	6,935,723	6,723,462		
Grants Fund		-	-		
Adjustment to GF					
Capital Improvement	-	-	1,182,844		
Highway	9,759,464	10,440,545	10,702,578		
TOTAL OPERATING LEVY	53,903,669	55,401,247	55,694,287		
Less: Special charges/personal property adjustment					
Less: Bridge Aid*	(612,500)	(458,663)	(467,668)		
Less Adjustment Library Levy	(3,320,685)	(3,603,220)	(3,681,559)		
OPERATING LEVY	49,970,484	51,339,364	51,545,060	205,696	0.40% Operating Levy increase
DEBT SERVICE	934,991	2,553,100	4,157,025	1,603,925.00	63% 2024 Debt levy increase
ALLOWABLE LEVY FOR LEVY LIMIT	50,905,475	53,892,464	55,702,085	1,809,621	3.36% Allowable Levy limit
Add: Bridge Aid	612,500	458,663	467,668		
ADJ Library Aid	3,320,685	3,603,220	3,681,559		
TOTAL LEVY	54,838,660	57,954,347	59,851,312		
EQUALIZED VALUE	13,074,169,600	14,512,194,600	15,775,534,800	Increase/(decrease) in Tax Levy 2025 over 2024	
Operating levy rate	0.00382	0.00354	0.00327	3.27%	
Debt	0.00007	0.00018	0.00026	1,896,965	
Special	0.00030	0.00028	0.00026		
total levy rate	0.00419	0.00399	0.00379	Incr/(decr) Tax Rate 2025 over 2024	
Line 27-Tax Levy Rate	\$ 4.1944	\$ 3.9935	\$ 3.7939	\$ (0.20)	

No Committed Funds. County Board Will Approve Final List and Associated Funding At Budget Adoption.

TYPE	DEPARTMENT (Dept. Priority)	PROEJCT REQUEST COST	YEARS PREVIOUSLY FUNDED	2025 Administrator's Budget Project List		FUNDING SOURCES							
				PROJECT DESCRIPTION	Approved - Y Unapproved - N	Not Funded	CIP Fund Balance	Tax Levy	ARPA Funding	Hwy Reserve Funding	Registration Fees	Other	TOTAL
				PROJECTS NOT FUNDED BY CIP									
Imp	Highway	\$5,900,850	Recurring	Bituminous Surfacing.	N/A			\$1,763,854			\$2,933,000	\$1,203,796	\$5,900,650
Imp	Highway	\$467,668	Recurring	Culverts / Bridges Aid.	N/A			\$467,668					\$467,668
Imp	Central Wisconsin Airport (CWA)	\$0	INFO ONLY	(1) General Aviation Transient Hangar, (2) General Aviation Terminal Building with Associated Apron Area, (3) Replacement Airport Rescue Fire Fighting Vehicle. \$14,302,582.	N/A								\$14,302,582
Equip	Solid Waste	\$0	INFO ONLY	Landfill Dozer. \$700,000.	N/A								\$700,000
Imp	Solid Waste	\$0	INFO ONLY	Gas Well Installation. \$350,000.	N/A								\$350,000
Equip	Solid Waste	\$0	INFO ONLY	Vehicle Scale. \$300,000.	N/A								\$300,000
		Sub Total											\$22,020,800
				RECURRING PROJECTS									
Imp	FCM (6)	\$50,000	Recurring	County Facility Parking Lot Pot Hole and Crack Filling Fund s/b @ \$50,000.	N/A		\$50,000						\$50,000
Imp	FCM (5)	\$98,337	New	Sheriff Parking Lot Repaving & West Lot Preparation at Courthouse.	Y		\$98,337						\$98,337
Imp	Parks (3)	\$75,000	Recurring	Annual Playground Replacement.	N/A		\$75,000						\$75,000
Imp	Parks (4)	\$120,000	Recurring	Annual Restroom Replacement. Higher than \$75K due to floodplain location.			\$120,000						\$120,000
		Sub Total											\$343,337
				TECHNOLOGY PROJECTS									
Equip	CCIT	\$195,000	Recurring	PC Upgrade Fund s/b @ \$195,000.	N/A		\$195,000						\$195,000
Equip	CCIT	\$106,000	Recurring	Network / Server Upgrade Fund s/b @ \$106,000.	N/A		\$106,000						\$106,000
Equip	CCIT	\$42,000	Recurring	Video Equipment Upgrade Fund s/b @ \$42,000.	N/A		\$42,000						\$42,000
Equip	CCIT	\$40,000	Recurring	Voice Equipment / Phone System Upgrade Fund s/b @ \$40,000.	N/A		\$40,000						\$40,000
		Sub Total											\$383,000
				ROLLING STOCK									
Equip	FCM / CPZ	\$62,877	Recurring	Rolling Stock Lease. Increased each year by Net New Construction or 5-Year Average Annual CPI-U, whichever is higher. (4.030%)	N/A		\$62,877						\$62,877
Equip	CPZ (2)	\$17,402	New/Recurring	Replace three owned vehicles (Annual Lease Cost Shown w/Sales Offsetting Cost)	Y		\$17,402						\$17,402
Equip	Parks, Rec. & Forestry	\$218,130	Recurring	Increased by Net New Construction or 5-Year Average Annual CPI-U. (4.030%)	N/A		\$218,130						\$218,130
Equip	Sheriff	\$419,632	Recurring	Increased by Net New Construction or 5-Year Average Annual CPI-U. (4.030%)	N/A		\$419,632						\$419,632
Equip	Highway	\$1,980,260	Recurring	Increased by Net New Construction or 5-Year Average Annual CPI-U. (4.030%)	N/A		\$1,204,260			\$776,000			\$1,980,260
		Sub Total											\$2,098,301

MAIN / END OF LIFE / REGULATORY													
Imp	CCIT (1)	\$380,000	New	Phone System Comprehensive Upgrade	Y	\$380,000						\$380,000	
Imp	CCIT (2)	\$150,000	Ongoing	Asset Management (CMMS) System	Y	\$150,000						\$150,000	
Imp	CCIT (3)	\$248,573	New	Replace Jail Intercom System	Y	\$248,573						\$248,573	
Imp	CCIT (4)	\$62,000	New	Replace Jail Analog Cameras	Y	\$62,000						\$62,000	
Imp	CPZ (1)	\$50,000	New	Update the 2016 Marathon County Comprehensive Plan	Y	\$50,000						\$50,000	
Equip	CPZ (1)	\$144,700	New	Update Orthoimagery for Online Mapping	Y	\$144,700						\$144,700	
Imp	FCM (1)	\$98,200	New	Dispatch Roof Replacement	Y	\$98,200						\$98,200	
Imp	FCM (2)	\$0	New	LVPP Sanitary Sewer Replacement (Added bathrooms to meet code)	N	\$436,616						\$436,616	
Imp	FCM (NEW)	\$225,000	New	Juvenile Chiller Replacement	Y	\$225,000						\$225,000	
Imp	FCM (3)	\$85,000	New	Design AHU 9, 10, 12 (Jail)	Y	\$85,000						\$85,000	
Imp	Highway (1)	\$829,923	New	CTH H Resurfacing (CTH N to STH 29)	Y	\$392,060		\$437,863				\$829,923	
Imp	Highway (2)	\$549,468	New	CTH A, Big Rib River Bridge Replacement (0.8 Miles East of CTH H)	Y	\$549,468						\$549,468	
Imp	Highway (3)	\$214,128	New	CTH H, Rocky Run Bridge Replacement (1.30 Miles North of STH 163)	Y	\$214,128						\$214,128	
Imp	Highway (4)	\$260,918	New	CTH C, Plover River Bridge Replacement (0.95 Miles East of CTH J)	Y	\$260,918						\$260,918	
Imp	Highway (5)	\$200,968	New	CTH F, Branch of Big Eau Pleine River Bridge Replacement (0.63 Miles North of CTH A)	Y	\$200,968						\$200,968	
Imp	Highway (6)	\$161,688	New	CTH L, Little Rib River Bridge Replacement (1.75 Miles East of STH 107)	Y	\$161,688						\$161,688	
Imp	Highway (7)	\$80,000	New	CTH N & J Intersection (Towns of Wausau, Easton, Rangle and Weston)	Y	\$80,000						\$80,000	
Imp	Highway (8)	\$335,000	New	Large Culvert Replacement CTH F and Q 103 (CTH F near DII Creek and CTH Q at the Little Eau Claire River)	Y	\$335,000						\$335,000	
Imp	Highway (9)	\$945,000	New	Upgrade to Self-Drive Operations (Wausau, Stratford, Abbotsford, Mosinee, Hatley Shops)	Y	\$65,983	\$879,017					\$945,000	
Imp	Parks (1)	\$375,000	New	Marathon Park Splash Pad Replacement	Y	\$375,000						\$375,000	
Imp	Parks (2)	\$80,000	New	Rib Falls Master Planning. Will Use \$80,000 Remediation Reserve Funding	Y				\$80,000			\$80,000	
Imp	Parks (5)	\$0	New	Marathon Park Road and Trail Repairs. (Delay: Phased Across 2026-2028)	N	\$312,225						\$312,225	
Imp	Parks (7)	\$130,000	New	Marathon Park Fence. (Phased Across 2025-2027)	Y	\$130,000						\$130,000	
Imp	Sheriff (1)	\$93,500	New	Jail Sally Port Elevator Modernization	Y	\$93,500						\$93,500	
Imp	Sheriff (2)	\$150,000	New	Jail HVAC Repair: Heat Wheel, Controls, and 1st Floor VAV Updates	Y	\$150,000						\$150,000	
Imp	Sheriff (4)	\$0	New	Juvenile Detention Facility Building Envelope Repairs	N	\$414,750						\$414,750	
Imp	Sheriff (5)	\$89,016	New	Jail Huber/Vistor Elevator Modernization	Y	\$89,016						\$89,016	
Imp	LWSP- Wausau (1)	\$658,350	Ongoing	Phase II: Central Heating Plant - Boiler Upgrades (630 S 7th Ave)	Y	\$658,350						\$658,350	
	Sub Total	\$6,596,432										\$7,760,023	
	2025 Total of All Funded Project	\$16,389,388				\$1,163,591	\$7,848,190	\$3,110,539	\$0	\$1,213,863	\$2,933,000	\$1,283,796	\$33,205,561
						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 (Invo, Funded & Un-Funded)
							Total CIP Rollover	\$7,848,190	\$879,017	\$0			
							CIP Funds for personnel and contract services	\$303,826					
							Remaining Funds in CIP	\$0					

AMENDMENT #1 OF THE PROPOSED 2025 BUDGET - APPROVED

Supervisor Morache, Marathon County Board District #6 and Supervisor Robinson, Marathon County Board District #4, jointly submit the following proposed amendment to the 2025 annual budget for consideration:

The proposed amendment to the 2025 budget is as follows:

- 1 Increase the revenue in the 2025 budget for the Debt Service Fund by adding the sum of \$157,025 dollars for tax levy and decrease the sales tax revenue by subtracting the sum of \$157,025; and
- 2 Increase the revenue in the 2025 budget for the County Treasurer department by adding the sum of \$157,025 for sales tax revenue and decrease the tax levy revenue by subtracting the sum of \$157,025.
- 3 Increase the revenue in the 2025 budget for the County Administration department by adding the sum of \$157,025 for tax levy and increase the casual employee expenditure account by adding the sum of \$157,025.

The purpose of said amendment is to fund economic development related activities and accomplish goals that will be further delineated by the Board of Supervisors at a future date, but will include addressing the shortage of workforce housing in Marathon County by creating an inventory of county-owned parcels that are appropriate for development as housing, assisting in developing and implementing strategies to get tax foreclosed properties developed for owner-occupied housing, and working with municipalities throughout the county to identify ways for the county to partner in expanding workforce housing.

This amendment would result in the tax levy rate of 3.79 for purposes of publication.

Ayes _____ Nays _____ Abstain _____ Absent _____ [] Voice Vote

Approved and adopted this _____ day of _____, 2024

Denied this _____ day of _____, 2024

Approved as to Form:

SEAL

Michael Puerner, Corporation Counsel

Approved as to Financial Impact (if necessary)

Attest:

Samantha Fenske, Finance Director

Kim Trueblood, Marathon County Clerk

AMENDMENT #2 OF THE PROPOSED 2025 BUDGET – General Fund Clean-Up

Supervisor John Robinson, District 4, submits the following proposed amendment to the 2025 annual budget for consideration:

The proposed amendment to the 2025 budget is as follows:

- 1 Increase the revenue in the 2025 budget for the Non Departmental by adding the sum of \$9,523,241 dollars in the General Fund Funds Applied revenue account; and
- 2 Increase the expenditure in the 2025 budget for the Non Departmental by adding the sum of \$7,652,434 for Transfer to other funds and \$1,870,807 in the Transfer to General fund expenditure accounts.

The \$9,343,241 in the non departmental budget would be to support the amounts already budgeted in the following Funds/Departments

Transfer from General Fund to Other Funds Total \$7,652,434

\$6,863,934 transfer to CIP Fund
\$788,500 transfer to Employee Benefits Fund

Within the General Fund Total \$1,870,807:

\$1,220,000 in Conservation Planning and Zoning Department
\$25,000 in Medical Examiner Department
\$439,807 in Sheriff's Office
\$180,000 in Library
\$6,000 in Veterans Department

Ayes _____ Nays _____ Abstain _____ Absent _____ [] Voice Vote

- Approved and adopted this 12th day of November, 2024 SEAL
- Denied this 12th day of November, 2024

Approved as to Form:

Attest:

Michael Puerner, Corporation Counsel

Kim Trueblood, Marathon County Clerk

Approved as to Financial Impact (if necessary)

Samantha Fenske, Finance Director

AMENDMENT #3 OF THE PROPOSED 2025 BUDGET – Highway Clean-Up

Supervisor John Robinson, District 4, submits the following proposed amendment to the 2025 annual budget for consideration:

The proposed amendment to the 2025 budget is as follows:

- 1 Increase the revenue in the 2025 budget for the Highway Fund by adding the sum of \$6,771,047 dollars in the Cost Pool Charge Out revenue account; and
- 2 Increase the expenditure in the 2025 budget to the Highway Fund by adding the sum of \$6,771,047 to the Charge out expenditure accounts.

Cost Center Breakdown

CC_53311 Machine and Equipment	\$ 3,916,471
CC_53312 Shop Operations	\$ 300,000
CC_53313 Field Tools	\$ 92,433
CC_53315 Fuel	\$ 62,680
CC_53316 Incidental Labor	\$ 2,312,655
CC_53326 Brine	\$ 86,808

Ayes _____ Nays _____ Abstain _____ Absent _____ [] Voice Vote

Approved and adopted this 12th day of November, 2024

Denied this 12th day of November, 2024

Approved as to Form:

SEAL

Michael Puerner, Corporation Counsel

Approved as to Financial Impact (if necessary)

Attest:

Samantha Fenske, Finance Director

Kim Trueblood, Marathon County Clerk

AMENDMENT #4 OF THE PROPOSED 2025 BUDGET

Supervisor Gayle Marshall, Marathon County Board District #20, submits the following proposed amendment to the 2025 annual budget for consideration:

Whereas, the Aquatic Pool is an asset and discretionary program benefiting people needing warm water therapy (about 448 residents per the budget packet), and

Whereas, the Aquatic Pool was proposed as a breakeven enterprise needing \$3M of capital with \$3M in matching funds from donations to get constructed, and

Whereas, the Aquatic Pool is asking for more than \$350,000 in subsidy (tax levy), and

Whereas, the Aquatic Pool is currently running a surplus with estimates of \$192,000 in 2024 (includes \$352,000 of tax levy) per the NCHC Finance Director, and

The proposed amendment to the 2025 budget is as follows:

- 1 Decrease the expenditure in the 2025 budget for Support for Other Agencies by subtracting the sum of \$150,000 for North Central Health Care - Aquatic Pool Subsidy in account # 50720 and decrease the revenue by subtracting \$150,000 for tax levy in account 41110
- 2 Increasing the revenue in the 2025 budget for Treasurer by adding the sum of \$ 150,000 for Property Tax Levy in account #41110 and decreasing the revenue for Sales Tax by subtracting the sum of \$150,000 to account 41200-41221
- 3 Decrease the revenue in the 2025 budget for Debt Service by subtracting the sum of \$ 150,000 for Property Tax Levy in account #41110 and increasing the revenue for Sales Tax by adding the sum of \$150,000 to account 41200-41221

Ayes _____ Nays _____ Abstain _____ Absent _____ [] Voice Vote

Approved and adopted this 12th day of November, 2024

Denied this 12th day of November, 2024

Approved as to Form:

SEAL

Michael Puerner, Corporation Counsel

Approved as to Financial Impact: A decrease in the tax levy of \$150,000 in the 2025 budget.

Attest:

Samantha Fenske, Finance Director

Kim Trueblood, Marathon County Clerk

AMENDMENT #5 OF THE PROPOSED 2025 BUDGET

Supervisor Tim Sondelski, Marathon County Board District #25, submits the following proposed amendment to the 2025 annual budget for consideration:

The proposed amendment to the 2025 budget is as follows:

1 Decrease the expenditure in the 2025 budget for the Administration department by subtracting the sum of \$107,528 dollars for OWI Court (Program CNT_0126) by reducing the following accounts; and

50210 - 52192 Other Professional Services	\$ 84,000
50220 - 52290 Meter Expenses	\$ 4,000
50250 - 52141 Technology Services - Phone Support	\$ 650
50290 - 52932 Copier Charges	\$ 400
50320 - 53240 Membership Dues	\$ 180
50320 - 53250 Registration Fees/tuition	\$ 2,190
50330 - 53321 Personal Auto Mileage	\$ 600
50330 - 53340 Commercial Travel	\$ 600
50330 - 53350 Meals	\$ 500
50330 - 53360 Lodging	\$ 1,108
50530 - 55390 Other Rents/Leases	\$ 13,300

2 Decrease the Revenue in the 2025 budget for the Administration department by subtracting 107,528 for OWI Court (Program CNT_0126) in account #41110. (subtracted from the 2025 property tax levy)

Whereas, Marathon County OWI Court was created to address the 4th,5th and 6th offenses without prison time.

Whereas, the State of WI later passed mandatory prison sentences for 5th and 6th offenses.

Whereas, Marathon County cannot operate an OWI Court for 5th and sixth offenses, without violating WI State Statute.

Ayes _____ Nays _____ Abstain _____ Absent _____ [] Voice Vote

Approved and adopted this 12th day of November, 2024

Denied this 12th day of November, 2024

Approved as to Form:

SEAL

Michael Puerner, Corporation Counsel

Approved as to Financial Impact: Reduction to the 2025 Budget Operating Levy by \$107,528

Attest:

Samantha Fenske, Finance Director

Kim Trueblood, Marathon County Clerk

AMENDMENT #6 OF THE PROPOSED 2025 BUDGET

Supervisor Gayle Marshall, Marathon County Board District #20, submits the following proposed amendment to the 2025 annual budget for consideration:

The proposed amendment to the 2025 budget is as follows:

- 1 Increase the revenue in the 2025 budget for the Treasurer's department by adding the sum of \$ 167,000 for Interest on Taxes in the account # 41810 and
- 2 Increase the revenue in the 2025 budget for the Treasurer's department by adding the sum of \$ 83,000 for Penalties on Taxes in the account # 41820 and
- 3 Decrease the revenue in the 2025 budget for the Treasurer's department by subtracting the sum of \$ 250,000 for Sales Tax Revenue in account #41200-41221
- 4 Increasing the revenue in the 2025 budget for Debt Service by adding the sum of \$ 250,000 for Sales Tax in account #41200 and decreasing the revenue for Tax Levy by subtracting the sum of \$250,000 to account 41100

Ayes _____ Nays _____ Abstain _____ Absent _____ [] Voice Vote

Approved and adopted this 12th day of November, 2024

Denied this 12th day of November, 2024

Approved as to Form:

SEAL

Michael Puerner, Corporation Counsel

Approved as to Financial Impact (if necessary)

Attest:

Samantha Fenske, Finance Director

Kim Trueblood, Marathon County Clerk

AMENDMENT #7 OF THE PROPOSED 2025 BUDGET

Supervisor Deb Hoppa, Marathon County Board District #7, submits the following proposed amendment to the 2025 annual budget for consideration:

The proposed amendment to the 2025 budget is as follows:

- 1 Decrease the revenue in the 2025 budget for the Highway Fund by subtracting the sum of \$2,980,000 for Other Taxes account # 41830 and
- 2 Increase the revenue in the 2025 budget for the Highway Fund by adding the sum of \$2,980,000 for Transfer from Fund Balance in account #49200

Ayes _____ Nays _____ Abstain _____ Absent _____ [] Voice Vote

Approved and adopted this _____ day of _____, 2024

Denied this _____ day of _____, 2024

Approved as to Form:

SEAL

Michael Puerner, Corporation Counsel

Approved as to Financial Impact (if necessary)

Attest:

Samantha Fenske, Finance Director

Kim Trueblood, Marathon County Clerk

Memo

To: Human Resources, Finance & Property Committee
From: Lance Leonhard
Date: November 4, 2024
Re: Revisions to Chapter 4, Section 5 of the Employee Policy & Procedure Handbook

This brief memo is offered to provide explanation relative to the recent revisions made to Chapter 4, Section 5 of the Employee Policy & Procedure Handbook.

A copy of the redlined changes from the policy is included with this memorandum.

In short, each of the revisions is intended to more accurately reflect the process by which performance appraisals have been conducted and the governing authority with respect to manner in which both evaluation and compensation adjustments are made.

A summary explanation of the respective modifications is as follows:

Deletion – this provision is operational in nature and was removed as unnecessary. Payroll processing is currently a function of the Finance Department.

Modification to Paragraph 3 – relating to Department Heads reporting to independent bodies – the previous policy allowed for these department heads to be added to the “appointed-Department Head Group” upon the election of the governing body. This process, while never elected by an independent board, would be inconsistent with the funding allocations provided via the annual budget and potentially inconsistent with intergovernmental agreements governing the creation of the respective entity or state law. For example, state law provides that once funds are allocated to a consolidated library system, those funds remain library funds. Similarly problematic, the previous policy could call for Marathon County to provide a greater share of the ADRC Director salary (if the Board elected the grouping option and my evaluation called for an increase greater than the amount budgeted) or it could call for other ADRC-CW member county allocated funds to be redirected to the Marathon County group (if the Board elected the grouping options and my evaluation called for the ADRC Director to receive a lesser increase than the amount budgeted). The modifications to the policy negate the issues outlined above.

Modification to Paragraph 4 – relating to Elected Department Head salaries. This modification is consistent with State law and captures recent practice by the Board of Supervisors.

Should you have any questions regarding this policy revision, please do not hesitate to contact me.

Thank you for your consideration.

Sincerely,

Lance Leonhard

Update to Employee Policy – Chapter 4, Section 5

Current Version: Performance-Based Pay Increase Groupings

County Departments will be distributed a sum of funds annually that can be distributed among department employees consistent with performance ratings. Non-represented employees, except the department head, shall be included in this group and pay increases can be distributed as lump sum and/or base wage increases with the final determination of amounts made by the department head. Guidelines on how increases are distributed and reported to the people who process payroll, shall be distributed annually by the Employee Resources Director.

Appointed department heads who report to the County Administrator will be grouped together, with the evaluation and salary determinations made by the County Administrator.

Department heads who report to an independent board such as the Library Board, ADRC-CW Board or CWA Airport Board can be evaluated by the independent board and salary determination made for a group of one. However, if the board decides to accept the “grouping” option, the department director can be evaluated cooperatively with the County Administrator and incorporated into the grouping with the appointed department heads reporting to the County Administrator. The benefit of the broader grouping is an expanded range of pay increase options.

Elected department heads receive the control point salary for their respective pay level. In the event the respective control point salary does not change in a given year, the elected department heads will receive the lump sum payment equal to the County Board adopted percentage wage increase for the year. The lump sum payment will be paid when other County employees receive their discretionary performance pay increases.

Revised Version: Performance-Based Pay Increase Groupings

County Departments will be distributed a sum of funds annually that can be distributed among department employees consistent with performance ratings. Non-represented regular employees, except the department head, shall be included in this group and pay increases can be distributed as lump sum and/or base wage increases with the final determination of amounts made by the department head. ~~Guidelines on how increases are distributed and reported to the people who process payroll, shall be distributed annually by the Employee Resources Director.~~

Appointed department heads who report to the County Administrator will be grouped together, with the evaluation and salary determinations made by the County Administrator.

Department heads, including the County Administrator, who report to an independent board or committee such as the Library Board, ADRC-CW Board, CWA Airport Board, or Executive Committee/County Board are evaluated by their independent board/committee. Salary determinations for these positions are within the purview of each respective governing body; however, each respective body is encouraged to be guided by Marathon County compensation policies and philosophy when making such determinations.

Elected department head salaries are determined by the county board prior to term of office.