



MARATHON COUNTY
WISCONSIN

FUTURE HOME OF
**Marathon County Regional
Forensic Science Center**



Venture Architects



ANNUAL BUDGET

2025

Approved November 12, 2024, by the
Marathon County Board of Supervisors.



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BUDGET RESOLUTION

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. 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 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 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 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	2,259,164			
IV. PY Unused Levy Adjustment	652			

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 2025 Marathon County Budget of \$198,764,316 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 \$57,954,103 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.

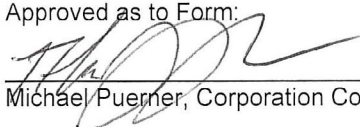
DATED: November 12, 2024
Human Resources, Finance, and Property Committee

Ayes 37 Nays 0 Abstain 0 Absent 1 [] Voice Vote

Approved and adopted this 12th day of November, 2024

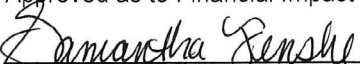
Denied this 12th day of November, 2024

Approved as to Form:


Michael Puerner, Corporation Counsel



Approved as to Financial Impact (if necessary)


Samantha Fenske, Finance Director

Attest


Kim Trueblood, Marathon County Clerk



BUDGET AMENDMENTS

The following amendments were passed by the Marathon County Board of Supervisors as part of the 2025 budget approval process:

Amendment #1 - (Approved by HRFC prior to Budget Publication)

Funding for economic development-related activities

This amendment allocates \$157,025 to the Administrator's casual employee account to address economic development related activities and goals that will be delineated by the Board of Supervisors at a future date.

Amendment #2

General Fund Accounting Clean-Up

This amendment addresses necessary accounting clean-up by transferring \$7,652,434 from the General Fund to the CIP Fund (\$6,863,934) and Employee Benefits Fund (\$788,500), and transferring \$1,870,807 within the General Fund to the appropriate General Fund expenditure accounts.

Amendment #3

Highway Fund Accounting Clean-Up

This amendment addresses necessary accounting clean-up in the Highway Fund by adding \$6,771,047 to the Cost Pool charge out revenue account and increases the charge out expenditure account by the same amount.

Amendment #5

Treatment Courts

This amendment reallocates \$107,528 in OWI Court funding to Drug Court to support the creation of gender-specific courts.

Amendment #6

Increases tax delinquent revenue to service debt

This amendment increases revenue estimates for interest and penalties on delinquent taxes by \$250,000 for the purpose of servicing debt, which reduced the tax levy.

Amendment #9

Spends down fund balance to keep tax rate flat

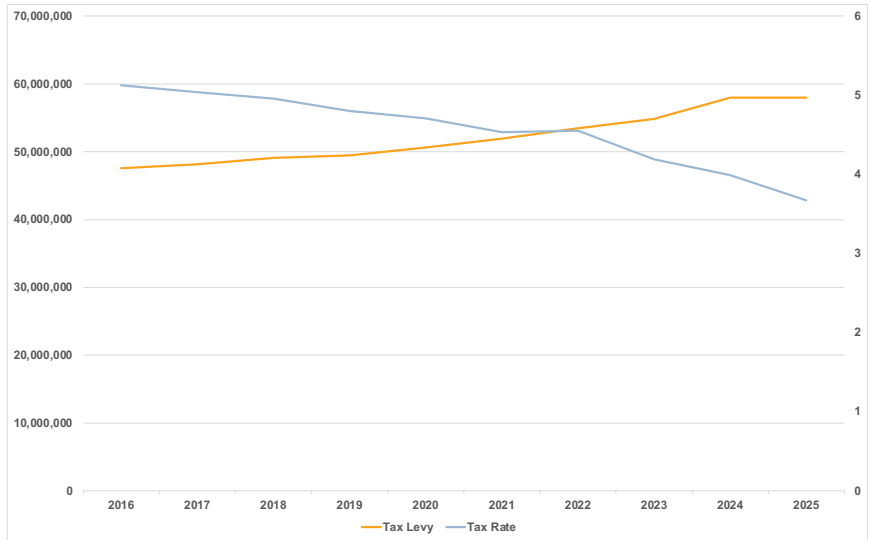
This amendment reduces the tax levy by \$1,647,209 by utilizing \$1,000,000 from the Highway Fund Balance and \$647,209 from the General Fund Balance to fund debt service.

SUMMARY OF APPROVED 2025 BUDGET

On November 12, 2024, the Marathon County Board of Supervisors approved the 2025 Budget with a tax levy of **\$57,954,103** and a tax rate of **\$3.67**. The charts below have been updated to reflect the new tax rate. Please be advised that information on the following pages reflects the Administrator's proposed budget and may not reflect the budget approved by the Board of Supervisors.

TAX LEVY VS. TAX RATE

Year	Tax Levy	Tax Rate
2016	\$47,608,899	5.1252
2017	\$48,180,111	5.0398
2018	\$49,135,092	4.9549
2019	\$49,489,841	4.8047
2020	\$50,610,851	4.7066
2021	\$51,942,105	4.5329
2022	\$53,448,724	4.5519
2023	\$54,838,660	4.19
2024	\$57,954,347	3.99
2025 Approved	\$57,954,103	3.67



AVERAGE HOMEOWNER IMPACT

Budget Year	Property Value	\$ Increase in Property Value	% Increase in Property Value	Tax Rate	% Change in Tax Rate	Tax Amount	\$ Change In Tax Bill	% Change in Tax Bill
2025	\$232,469	\$18,232	8.51%	\$3.67	-8.02%	\$853.16	(\$1.65)	-0.19%
2024	\$214,238	\$21,231	11.00%	\$3.99	-4.77%	\$854.81	\$46.11	5.70%
2023	\$193,007	\$19,658	11.34%	\$4.19	-7.91%	\$808.70	\$19.96	2.53%
2022	\$173,349	\$4,179	2.47%	\$4.55	0.44%	\$788.74	\$22.40	2.90%
2021	\$169,170	\$10,414	6.56%	\$4.53	-3.82%	\$766.34	\$17.01	2.30%
2020	\$158,756	\$6,691	4.40%	\$4.71	-1.88%	\$749.33	\$16.59	2.26%
2019	\$152,065	\$5,100	3.47%	\$4.80	-3.03%	\$732.74	\$4.54	0.62%
2018	\$146,965	\$4,280	3.00%	\$4.95	-1.79%	\$728.20	\$7.65	1.06%
2017	\$142,685	\$4,263	3.08%	\$5.04	-1.75%	\$720.55	\$11.11	1.57%
2016	\$138,422	\$2,288	1.68%	\$5.13	-0.58%	\$709.44	\$6.80	0.97%
2015	\$136,134	\$2,669	2.00%	\$5.16	-0.19%	\$702.45	\$12.44	1.80%
2014	\$133,465	\$717	0.54%	\$5.17	0.00%	\$690.01	\$3.70	0.05%
2013	\$132,748	(\$4,275)	-3.12%	\$5.17	0.00%	\$686.31	(\$22.10)	-3.20%
2012	\$137,023	(\$1,777)	-1.28%	\$5.17	0.00%	\$708.41	(\$9.19)	-1.30%
2011	\$138,800	(\$2,700)	-1.91%	\$5.17	0.00%	\$717.60	(\$13.96)	-1.90%



FROM THE ADMINISTRATOR

FROM THE COUNTY ADMINISTRATOR

TO: The Honorable Marathon County Board of Supervisors
FROM: Lance Leonhard, County Administrator
DATE: October 9, 2024
SUBJECT: 2025 ADMINISTRATOR'S BUDGET MESSAGE



I respectfully submit this Financial Plan and recommended 2025 Annual Budget for your review and consideration, as required by Wisconsin Statute section 59.18(5). This document represents my recommendations with respect to the 2025 operating budget and funding for the 2025 Capital Improvement Program.

Overview of the Budget Process

Developing an annual budget is always a team effort and that is certainly true with respect to the process utilized in developing this proposed budget. Earlier this year, the County Board of Supervisors reviewed our budget development process; ultimately, providing direction to guide me in developing this budget proposal. Consistent with that process, staff and the Board reviewed our Programs to understand existing mandates, our Fees for Services, our contractual funding of select Non-Profits, and the Board of Supervisors provided direct input to guide staff efforts through the setting of Budget Priorities and Assumptions. A central aim of the revised process was to ensure that the Board of Supervisors has an ongoing opportunity to provide policy direction throughout the budget building process. In our budget development efforts, the County Board and its standing committees provided direction to expand services—most notably related to lead mitigation efforts and water testing at county-owned swim beaches; enter in a new partnership with the North Central Wisconsin Tourism Partnership; and reorganize our workforce in some key areas to address community priorities, all while ensuring we remain focused on delivering a budget that maintains our long-term fiscal health and strong credit rating.

I believe that our Department leaders and budget team have done well to propose a budget and capital funding plan that delivers on the policy directives from the standing committees and the Board of Supervisors in connection with our revised budget development process. It is also important to note that the budget presented to the Human Resources, Finance & Property Committee and the entire Board of Supervisors also provides significant opportunities for the Board of Supervisors to address community and organizational needs.

Based on our current economic environment and the budget priorities and assumptions adopted by the Board of Supervisors, I directed our Departments to strive to deliver zero-increase non-payroll operating levy budgets. As a team, we also challenged ourselves to evaluate opportunities for increasing non-tax revenues in our fee-for-service programs, adopting alternative service delivery models, and sharing or reducing staffing allocations as a means to ensure that we were able to deploy revenues to service the county's existing debt obligations without significantly impacting the tax levy. I am exceedingly proud of the proposed budget our team was able to develop and present to you today.

This budget continues our efforts to align our resources with our goal of being the Healthiest, Safest, and Most Prosperous county in the State of Wisconsin and contains significant investments in the strategies that during my tenure as Administrator the board has referenced as foundational to Marathon County's long-term fiscal health and operational success.

Succinctly put, the proposed 2025 Annual Budget and Capital Funding Plan maintains our existing programs and service levels, does not increase our levy-funded workforce but does provide for a modest compensation increase for our most valuable asset (our staff) and does not call for incurring any additional debt to fund priority capital projects. The combination of these strategies will allow us to continue to deliver the programs and services that taxpayers have come to expect, while also living within our means.

Ultimately, the product of our team's collective effort is a spending plan that I believe delivers on the priorities set by the Marathon County Board of Supervisors, all while reducing the cost of government by avoiding additional



borrowing. The resulting tax rate for this proposed budget is \$3.78, which is \$1.14 below the average 2024 rate of our Central Wisconsin neighbors.

Clark - 7.14
Langlade – 4.94
Lincoln - 4.44
Portage - 4.30
Shawano – 3.89
Waupaca - 5.01
Wood - 4.69
AVERAGE – 4.92

The median rate and the rates of each of our neighboring counties is compiled from The Green Book, 7th ed., Forward Analytics—A Division of the Wisconsin Counties Association.¹

Our longstanding commitment to prudent fiscal management and professional administration ultimately benefits the people we serve in two important respects: (1) high quality services and (2) relatively low amounts of per capita spending when measured against our Wisconsin county government peers. Across the state, and particularly within our North Central Wisconsin region, Marathon County is recognized as a leader in government services. Staff throughout our organization are sought after for their knowledge, skills, and experience. Having talented staff working to carry out the clear, consistent policy direction provided by the Board of Supervisors through our Comprehensive, Strategic, and Annual Work plans, has allowed us to develop efficient and effective models of service delivery that have allowed Marathon County to reduce our per capita government expenditures to \$972, **which is the thirteenth lowest of the seventy-two counties in the state**, significantly below the statewide average of \$1,107 and the median of \$1,234.² Similarly, Marathon County’s property tax levy per capita is currently 16th lowest in the state.³ Each of these measures—per capita government expenditures and per capital tax levy—should remain well below our surrounding, peer counties.

<u>County</u>	<u>Per Capita Expenditures</u>	<u>Per Capita Tax Levy</u>
Clark	1,313	638
Langlade	1,400	615
Lincoln	1,165	552
Marathon	972	416
Portage	1,080	488
Shawano	1,275	438
Waupaca	1,124	577
Wood	1,181	461

The proposed 2025 Annual Budget and Capital Improvement Funding Plan endeavors to continue that strong commitment to prudent fiscal management and professional administration, consistent with the directives provided by the Board of Supervisors throughout the budget development process. Some of the key features of the 2025 Annual Budget and Capital Improvement Funding plan, many of which will be expounded upon later in this budget document, include:

Our People

- › A 3% compensation increase to ensure we remain competitive in the exceeding competitive labor market.
- › Allocated funding for a review of our salary and compensation plan to ensure we have accurate comparable data for our 2026 budget development efforts, and retain our most valuable asset – our staff.
- › Continued funding for consulting services to control our health care costs while maintaining a quality health benefit plan for our employees. These services have been immensely valuable and have allowed us to

¹ Source: <https://www.forward-analytics.net/wp-content/uploads/2024/09/2024-County-Fact-Book.pdf>, last accessed on September 17, 2024.

² Source: Green Book 7th edition – 2022 data.

³ Source Green Book 7th edition – noting 2023 data.

control spending and aid the Board in considering transitioning to self-funding.

Our Infrastructure

- › Funding the vast majority of routine and end-of-life maintenance needs in our facilities and IT infrastructure, including funding the Board's directive relative to funding of Rolling Stock that was provided in 2023.
- › Funding for significant improvements to roads and bridges to ensure the quality and safety of our system, while also maintaining stable general transportation aids.
- › Completion of a multi-phase project at UWSP – Wausau Campus to update the central heating system to ensure the facility is capable of adapting to a variety of potential uses.

Opportunities for Innovation

- › Continued funding for entrepreneurial education and administration of revolving loan funds for new and expanding businesses through the Marathon County Development Corporation (MCDEVCO) to stimulate business development.
- › Funding to join the North Central Wisconsin Tourism Partnership to continue to capitalize on tourism spending.
- › Expanding our salt brining operations in our Highway Department to further adopt best practices for roadway safety, while also controlling maintenance costs.

Mitigating Future Financial Risk

- › No new debt – the capital improvement plan calls for no new borrowing.
- › No spending of General Fund Reserves for operations or capital
- › Conservative Sales Tax Revenue estimates, 8.17% below the projections developed by Forward Analytics
- › Creation of a High-Cost Placement Reserve in the Social Improvement Fund – a dedicated reserve will allow us to protect against risk posed by court-ordered placements for children with significant needs. One such placement can exceed \$595,000 per year.

The Human Resources, Finance & Property Committee will receive the recommended budget and capital funding plan on Wednesday, October 9, 2024. Thereafter, the committee will have the opportunity to make modifications it deems appropriate before approving a budget for publication and to be moved forward to the County Board for further consideration. Consistent with one of our primary goals, each of the Standing Committees have received updates on the budget relative to their areas of jurisdiction and members will have the opportunity to offer feedback for the Human Resources, Finance & Property Committee to consider prior to forwarding the budget to the Board of Supervisors.

On Friday, November 1, 2024, the County Board will hold a Public Hearing on the proposed budget, and finally, on Tuesday, November 12, 2024, it is envisioned that the County Board will approve the 2025 annual budget, including funding for the 2025 Capital Improvement Program (CIP).

Marathon County Government is recognized as a leader, delivering high-quality, cost-effective, and innovative services. This annual budget provides for the support of 22 county departments, 4 intergovernmental agencies of which Marathon County is a member, and several non-profit agencies. Our 850 employees deliver countless programs and services on behalf of the residents and guests of Marathon County. We have a long-standing history of prudent, professional fiscal management. Our reserves are healthy and stable, our bond rating is excellent, and we understand the value of long-term financial and facility planning. This budget seeks to strengthen and build upon that foundation.

We function at a high-level in large part because of the many contributors who are committed to public service and who understand that the work we do matters. This budget plan represents an investment in our shared vision of being the Healthiest, Safest, and Most Prosperous county in the State of Wisconsin and it is my distinct privilege to present it to you.

Sincerely,



Lance Leonhard
County Administrator



2025 FORECAST



2025 FORECAST

THE PROPERTY TAX RATE WILL BE REDUCED BY TWENTY-ONE (21) CENTS TO \$3.78; EQUATING TO A 5.26% REDUCTION IN TAX RATE.

Property taxes are the largest single source of revenue for counties in Wisconsin. In Marathon County, property tax levy accounts for approximately 27.0% of our overall operating budget (see page 42) In 2025, the proposed tax rate will be \$3.78, twenty-one (21) cents, or 5.26 percent lower than the 2024 rate of \$3.99; forty-one (41) cents, or 9.8 percent lower than the 2023 rate of \$4.19; and seventy-seven (77) cents, or 16.9 percent, lower than the 2022 rate of \$4.55. While the tax rate will drop significantly, our overall tax levy in 2025, will be increased by \$1,740,185 which is approximately 3.00%. The significant drop in tax rate is a function of Wisconsin's Levy Limit law, while the increase in overall levy is generally a function of net new construction, an increase in our levy to service debt previously issued by the Board, and slight increases in levy for Library support and bridge and culvert aid.

Let me explain further:

“Tax Rate” - - Amount of tax collected from the tax base (usually expressed in mills, or \$.001 of equalized value).

“Tax Levy” - - The total amount of property tax to be collected, expressed by Equalized Value x Tax Rate.

So for instance - - \$100,000 (equalized value of property) x .002 (2 mills tax rate) = \$200 tax levy

The tax levy for the County is the total tax levy of all the properties within the County.

For purposes of the 2025 budget, the equalized value of all the properties in Marathon County is \$17,264,936,400, an increase of \$1,353,576,000 (approximately 9%) over the value used in setting the 2024 budget. Despite the significant increase in equalized value, due to Wisconsin's levy limits, Marathon County operating tax levy is limited to increasing by net new construction value and permitted Department of Revenue adjustments. As noted above, our increases in operating tax levy, levy to service previously issued debt, and slight increases in Library levy and bridge and culvert levy total \$1,740,185, above the overall tax levy approved in 2024. Thus, you can say the 2025 budget proposal, compared to 2024, cuts taxes if you focus on the tax rate or you can say that it increases taxes if you focus on the overall amount of tax levy collected. Both are true.

AVERAGE HOMEOWNER IMPACT

Because of the significant reduction in tax rate and the relatively modest increase in tax levy, the average homeowner in Marathon County will see a relatively small increase in the County portion of their property tax bill for 2025 compared to 2024. For illustration purposes, the following table compares the “average homeowner’s” tax bill for 2011 thru 2025.

As shown below, the “average homeowner” in Marathon County will see their County tax bill increase by \$23.93. This is due to the substantial reduction in tax rate, (i.e., 21 cents) driven by the increase in equalized property value (approximately 9% across the county). This is demonstrated in the table below by the \$18,232 increase in property value over 2024. The increase in the tax bill for that property (\$23.93) represents only 13.1% of the overall increase in property value (\$18,232). Stated differently, applying the 2024 tax rate of \$3.99 to the 2025 property value for the average home in Marathon County (\$232,469), would result in a total tax bill of \$927.55, an increase of \$72.74 over their 2024 tax bill. The fact that the average homeowner (as represented in the table) will see an increased tax bill of only \$23.93, as opposed to the \$72.74, a difference of \$48.82 (or 67%), illustrates the impact of the overall reduction in tax rate from 2024 to 2025.

The table on the following page displays tax bill and tax rates over time, holding home value constant over the same period, to further illustrate the impact of home value on tax rates and overall tax bills.

Budget Year	Property Value	\$ Increase in Property Value	% Increase in Property Value	Tax Rate	% Change in Tax Rate	Tax Amount	\$ Change In Tax Bill	% Change in Tax Bill
2025	\$232,469	\$18,232	8.51%	\$3.78	-5.26%	\$878.73	\$23.93	2.80%
2024	\$214,238	\$21,231	11.00%	\$3.99	-4.77%	\$854.81	\$46.11	5.70%
2023	\$193,007	\$19,658	11.34%	\$4.19	-7.91%	\$808.70	\$19.96	2.53%
2022	\$173,349	\$4,179	2.47%	\$4.55	0.44%	\$788.74	\$22.40	2.90%
2021	\$169,170	\$10,414	6.56%	\$4.53	-3.82%	\$766.34	\$17.01	2.30%
2020	\$158,756	\$6,691	4.40%	\$4.71	-1.88%	\$749.33	\$16.59	2.26%
2019	\$152,065	\$5,100	3.47%	\$4.80	-3.03%	\$732.74	\$4.54	0.62%
2018	\$146,965	\$4,280	3.00%	\$4.95	-1.79%	\$728.20	\$7.65	1.06%
2017	\$142,685	\$4,263	3.08%	\$5.04	-1.75%	\$720.55	\$11.11	1.57%
2016	\$138,422	\$2,288	1.68%	\$5.13	-0.58%	\$709.44	\$6.80	0.97%
2015	\$136,134	\$2,669	2.00%	\$5.16	-0.19%	\$702.45	\$12.44	1.80%
2014	\$133,465	\$717	0.54%	\$5.17	0.00%	\$690.01	\$3.70	0.05%
2013	\$132,748	(\$4,275)	-3.12%	\$5.17	0.00%	\$686.31	(\$22.10)	-3.20%
2012	\$137,023	(\$1,777)	-1.28%	\$5.17	0.00%	\$708.41	(\$9.19)	-1.30%
2011	\$138,800	(\$2,700)	-1.91%	\$5.17	0.00%	\$717.60	(\$13.96)	-1.90%

HISTORICAL TAX RATE AND TAX BILL INFORMATION ON “TYPICAL” \$150,000 HOME IN MARATHON COUNTY

Budget Year	Tax Rate	Tax Amount	\$ Change In Tax Bill	% Change in Tax Bill
2025	\$3.78	\$567.00	(\$31.50)	-5.26%
2024	\$3.99	\$598.50	(\$30.00)	-4.77%
2023	\$4.19	\$628.50	(\$54.00)	-7.91%
2022	\$4.55	\$682.50	\$3.00	0.44%
2021	\$4.53	\$679.50	(\$27.00)	-3.82%
2020	\$4.71	\$706.50	(\$13.50)	-1.88%
2019	\$4.80	\$720.00	(\$22.50)	-3.03%
2018	\$4.95	\$742.50	(\$13.50)	-1.79%
2017	\$5.04	\$756.00	(\$13.50)	-1.75%
2016	\$5.13	\$769.50	(\$4.50)	-0.58%
2015	\$5.16	\$774.00	(\$1.50)	-0.19%
2014	\$5.17	\$775.50	\$0.00	0.00%
2013	\$5.17	\$775.50	\$0.00	0.00%
2012	\$5.17	\$775.50	\$0.00	0.00%
2011	\$5.17	\$775.50	\$0.00	0.00%



WORKING CAPITAL ACCOUNTS

While working capital can serve as a funding source, it is not a revenue in the ordinary sense. Instead, similar to a savings account, working capital typically accumulates as a result of revenues in excess of targets or expenses below targets. Maintaining a healthy working capital reserve is essential to cover unplanned expenditures or significant shortfalls in projected revenues. A strong working capital reserve and a sound working capital reserve policy are also extremely important factors relative to a county's investment rating. Marathon County has maintained a rating of Aa1 for decades based, in part, on these factors. A strong investment rating means lower interest rates on any general obligation debt issuance, which saves taxpayers considerable money in the long-term.

Historically, Marathon County has on occasion utilized working capital reserves to address shortfalls in its budgeting process or for large, unplanned capital projects.

- › **2018** – In its 2018 Annual Budget, the Marathon County Board authorized the expenditure of \$1,625,438 in working capital to fund expenditures attributable to the opioid and methamphetamine epidemics in our community, specifically, funding new positions in the District Attorney's Office and Sheriff's Office, creating a Drug Recovery Court, and funding increases in the cost of out-of-home placement of children and the housing of prisoners.
- › **2019** – Similarly, in 2019, our working capital reserve served as the funding source for \$400,000 of non-capital expenses associated with structural repairs within the county jail (namely, the operating costs attendant to supervising inmates outside our facility), authorized by an emergency resolution of the board.
- › **2023** – During budget deliberations, the County Board of Supervisors approved the utilization of \$3,349,000 of working capital reserves to service debt in connection with previously authorized bond issues. This use of reserves was responsible, in concert with the significant increase in equalized value, for the significant reduction in tax rate in 2023. (See chart on page 44).

As called for within the Budget Priorities and Guidelines, adopted by the Board of Supervisors on June 18, 2024, in R-29-24, my proposed budget does not spend from working capital reserves.

Additional historical information relative to Marathon County's working capital reserve balance is contained on page 44.

ADJUSTMENTS MADE TO BALANCE THE BUDGET

During the budget building process, I challenged each of the Departments to find opportunities for efficiency and cost savings while maintaining our steadfast commitment to realistic budget forecasting. While many small adjustments were made as part of the budget development and balancing process, I want to highlight six specific adjustments that our team incorporated in this proposed budget:

- 1. Sheriff's Office Budget modifications – Strategies targeting reducing Jail Service Contract costs, Overtime costs, and consolidating employee wellness budget.**

Historically, much of the discussion relative to the Sheriff's Office budget, particularly within the Corrections Division, has centered on reducing expenditures (e.g., budgeting for attrition and monitoring the number of inmates housed outside of the county). And, while that broad focus will certainly continue, working with Sheriff's Office leadership, we have budgeted for the implementation of a number of specific strategies that are worthy of note and have allowed us to limit the overall increase in levy in the Sheriff's Office.

- › **Jail Medical and Food Services cost reduction strategies** – based on existing state and federal laws, Marathon County is responsible for the provision of medical care and meals for individuals in our care. Managing our jail census and ensuring our contracts with third-party providers of these services remain as competitive as possible are crucial to controlling our housing costs. In 2024, we completed a project allowing for our food preparation to be completed onsite and we have done frequent evaluations to ensure our contractual rates are appropriate. As part of the 2025 budget, we have budgeted targets relative to our inmate housing that resulted in a reduction of a total of

\$150,000 in tax levy across these two services (*i.e.*, reductions of \$75,000 from each).

- › **Overtime budgeting** – as referenced in past budgets, staffing in the Sheriff’s Office, given its nature as a 24/7 operation, is incredibly important from a budgeting perspective. The Sheriff’s Office, Human Resources, and County Administration have worked diligently to improve our staffing within our Corrections Division throughout 2024; however, throughout that process we did rely heavily on existing staff, including Deputies, to cover shifts. Moreover, we saw a significant number of situations where staff were required to supervise individuals outside of our facility (*e.g.*, at medical facilities) that were legally in our custody. The Sheriff’s Office has worked to secure a third-party vendor to perform that external supervision to reduce costs. In 2025, the Sheriff’s Office, Human Resources, and County Administration intend to evaluate whether the creation of additional Deputy positions is warranted from a fiscal perspective to reduce structural overtime. In light of these planned activities, the Sheriff and I agreed to reduce the initial overtime budget by \$100,000.
- › **Consolidation of Sheriff’s Office Wellness budget** – we have long recognized the challenging work done by our Sheriff’s Office staff. Ensuring that each of our employees has access to professional assistance, particularly following traumatic events, is a top priority. Our strategy relative to this work in the Sheriff’s Office had historically relied upon tax levy. In 2025, our Human Resources Department will work to enhance our organization-wide approach, which will allow us to leverage non-levy resources to fund this work, effectively allowing us to further reduce the levy increase to the Sheriff’s Office by \$75,000.

2. Comprehensive Review of Fee for Service Schedule to generate additional revenue where appropriate

Consistent with the direction of the Board, each Department reviewed their respective fees for service to evaluate whether a 3% increase in fees, as provided in the Budget Assumption resolution, was warranted by our costs to deliver the service. Moreover, as part of our budget development process, I challenged Departments to evaluate opportunities for the implementation of additional fees for programs and services, where appropriate. All of the respective fees for service, including their respective 2025 fees, are set forth in Appendix A.

3. Social Services Department Budget Modifications – Establishment of a High-Cost Placement Reserve to mitigate budget risk and reduce 2025 tax levy allocation and transitioning to internal service delivery model for Supervision Services to control growing contractual costs

Providing for the placement of children that are determined by a court to be in need of protection and services or in our youth justice system is one of our core county government functions. Recent enactments at the federal and state government levels, most notably the Federal Families First Prevention Services Act, have focused our efforts on providing services and supports necessary to return, and keep, children in their family homes. While our focus has been to work to maintain children in their family homes whenever safety allows, there will always be situations that require placement out of home. This is certainly true in situations where children exhibit significant behavioral and care needs or require correctional care placement.

In recent years, consistent with many other goods and services, we have seen the costs associated with the placement of children increase substantially. This is particularly true with respect to children with significant behavioral challenges. In fact, a single Level 5 Treatment Foster Home placement can exceed \$596,000 per year. Similarly, a single correctional care placement is more than \$474,000 per year. (See page 36 for a comprehensive list of budgeted placements and their corresponding costs). Thankfully, these placements are infrequent. However, budgeting for such eventualities is challenging and a small increase in need beyond what was projected can be exceedingly problematic to address within budget constraints.

Because of compounding impacts of levy limits, in this proposed budget, consistent with each of my past budgets, we continued to budget ever tighter relative to placement needs. To mitigate the potential risk for a substantial use of the contingency or general fund in the event of placements costs exceeding budget, I am seeking approval by the Human Resources, Finance & Property Committee, to establish a high-cost placement reserve by designating \$400,000 of the Social Improvement Fund balance. The funds would be accessible only for placement costs, should budgeted funds be insufficient, and it would be replenished to \$400,000 through funds remaining from the Social Services annual operating budget.

Similar to our experience with child placements, we have seen contractual costs relative to supervision services increase substantially in recent years. To control costs and gain greater control over service delivery, our 2025 budget provides for the piloting of a change in delivery model relative to intensive supervision services. This change in approach equates to a reduction in the Social Services budget allocation of approximately \$100,000 from a model that would otherwise have relied upon renewing our contract with our current provider.

4. Comprehensive Reduction in Departmental Casual/Temporary Staffing

When the Board adopted its Budget Priorities in June of 2024, it challenged staff to “pursue efficiencies in service delivery to reduce costs.” This direction was a frequent topic of discussion with Department leaders and it has been a primary focus throughout my development of the budget. Whether through the implementation of new processes or technologies, our team has continued to work diligently to be more efficient.

The clearest example of this strategy in this year’s proposed budget has been my decision to remove general administrative casual and temporary staffing allocations, that are not either departmentally unique from a task perspective or funded through grants or activity revenue, from departmental budgets. To facilitate doing so, Administration will develop and implement a clear, consistent, and timely process for departments to seek temporary supplementary staffing.

In addition to consolidating casual and temporary staffing resources, after consultation with the Clerk of Court, I transferred the funding for an Administrative Assistant position from the Clerk of Courts budget into the consolidated casual staffing fund referenced above. The position had historically been referred to as our “switchboard position,” answering calls to the county’s general information line and assisting guests navigate the courthouse.

With the implementation of our courthouse screening program and an automated phone system, our impending consolidation of departments on the Lake View Campus, and our ever-changing public communication needs, it was my judgement, after considerable communication with the Clerk of Court, that the county would be better served to eliminate the funding for the position from the Clerk of Courts budget.

To aid in balancing the budget, rather than simply shifting 100% of the funding from individual departmental budgets to a centralized, non-departmental budget, I have elected to eliminate approximately 20% of the total funding identified as viable for centralization (e.g., approximately \$300,000). My strategy to effectively meet the continued needs of our departments with this significant reduction in resources is to build on a shared staffing position that was implemented in 2024 in the Office of Corporation Counsel, and be very intentional with respect to our deployment of staff assigned to light-duty work.

In 2025, in addition to implementing a consistent process for departments to receive temporary staffing support, Administration will work to evaluate our public communication needs and develop a proposal relative to how best to meet the public’s expectations.

The elimination of approximately 20% of the total casual and temporary staffing resources, and the funding for the administrative position referenced above, that have been centralized in the budget equates to a reduction of \$60,000 in levy funding, allowing funding to be allocated to satisfy the other priorities identified by the Board of Supervisors throughout the budget process.

5. Continued Solid Waste transfer to General Fund in connection with indirect cost plan

As part of the 2024 budget process, the Board approved my recommendation to provide for a \$200,000 transfer from the Solid Waste Department to the Marathon County general fund. The rationale for the transfer was the desire to capture the value of the indirect services (e.g., Human Resources, Finance, Administration, Legal, IT) that support Solid Waste operations. The concept of Solid Waste contributing to the general fund had been a topic of debate for a number of years, with citation often being made to an adjacent county that budgets a \$200,000 transfer from its Solid Waste Department to its general fund. Our indirect cost plan

report similarly supported a significant transfer, estimating that Solid Waste received \$80,215.58 of value in internal services during calendar year 2021. Importantly, the 2024 transfer coincided with the receipt of additional revenues in connection with the revised landfill gas purchase agreement, entered into in January of 2023.

For purposes of the 2025 Annual Budget, I have elected to continue the practice of providing for a transfer from Solid Waste operations to the General Fund; however, I have elected to reduce the amount of the transfer to \$100,000. My thought process in doing so relates directly to the financial analysis relative to the Solid Waste reserves and operating accounts that have been presented to the Solid Waste Management Board and the Environmental Resources Committee. In short, the Solid Waste Department fees will need to be substantially increased to meet operating and capital needs. Thus, while a transfer remains appropriate to ensure indirect costs are appropriately captured, it was my judgement that ensuring Solid Waste capital needs were met was of greater priority.

6. Not providing a Specific Funding Mechanism in the Budget for Additional Economic Development Activities that been topics of discussion

As described in greater detail on pages 31 - 33, in light of limited fiscal constraints, I have not provided a specific, dedicated funding mechanism for activities relative to Broadband Expansion, Workforce Housing, Childcare, Addressing Homelessness, or additional General Economic Development activities (e.g., redevelopment of county-owned properties or tax foreclosed properties). These issues have frequently been topics of discussion; however, to this point, the Board has not provided expressed direction to allocate funding to address them.

It should be noted that consistent with the direction of the Board, the proposed 2025 budget does maintain the funding previously allocated to the Marathon County Economic Development Corporation (MCDEVCO) for purposes of entrepreneurial education and administration of revolving loan funds previously allocated by the Board of Supervisors.

AMERICAN RESCUE PLAN ACT FUNDING

Marathon County received \$26,356,580 in ARPA funding in connection with the State and Local Fiscal Recovery Fund. The County Board is ultimately responsible for the allocation of the funding received and it has utilized a deliberative process in its consideration of requests.

The chart below summarizes the funding allocations previously approved by the Board of Supervisors at the time of this budget proposal and includes an amount to be unencumbered and reallocated in 2024.

Marathon County ARPA Grant Program through October 8, 2024

Project Name	Identification	Adopted Budget	Unencumbered R-44-23
Courtroom and Jail Audio/Video Enhancements	R-87-21	\$630,000	
PTO Balance Liability Reduction	R-5-22	\$500,000	\$340,163
Participation in Uniquely Wisconsin Tourism Campaign	R-07-22	\$60,000	\$10,000
Lease Space within Community Partners Campus	R-08-22	\$42,900	
County Support for PSC Broadband Grants	R-21-22	\$1,157,010	\$70,000
County Support of CWA Small Community Air Service Grant	R-23-22	\$195,000	
Dancy Radio Tower Project	R-51-22	\$371,860	
Marathon Park Water Service Design and construction	R-52-22 R-65-22	\$1,024,400	
Regional Forensic Science Center	R-53-22	\$2,000,000	
4 Year Transportation Plan Project	R-54-22	\$10,337,879	\$10,337,879
North Central Healthcare Remodel	R-55-22	\$3,115,101	
NCHC Operating 2023	R-65-22 NCHC	\$1,850,000	
2023 County Utilities	R-65-22 Utilities	\$404,200	
District Attorney Victim Witness Program Staff	RV65-22 DA	\$90,064	
2023 CIP Jail Kitchen Project	R-23-23	\$64,205	
2023 CIP East Gate Hall Boiler Replacement	R-24-23	\$179,300	
Acquisition of Properties Located Adjacent to County Owned Properties	R-39-23	\$768,000	
Resolution Supporting Applications to PSC for Broadband Expansion	R-63-23	\$495,100	
Amend 2023 CIP for Jail Kitchen Project	R-65-23	\$604,000	
Total Amount Allocated for ARPA		\$23,889,019	
Unencumbering Unused ARPA Funding	R-44-23	\$(10,758,042)	\$10,758,042
SUBTOTAL		\$13,130,977	

2024 CIP Projects Approved in the 2024 Budget		Adopted Budget	To Unencumber
2024 CCITC Technology Projects	R-62-23	\$1,308,000	\$180,000
Medical Examiner Rolling Stock		\$395,000	
Parks, Rec., and Forestry Rolling Stock		\$173,460	
Sheriff's Office Rolling Stock		\$333,696	
Lakeview Campus Exterior Signage		\$261,855	
1100 Lakeview Drive Construction (A&B)		\$3,879,458	
Replace Chillers/HVAC at Library		\$2,832,224	
East Gate Hall Renovation & Updates		\$396,825	\$55,901
DEC Dump Station (\$36,549+\$38K Transfer)		\$74,549	\$12,549
Marathon Park Water Compliance Closeout		\$0	\$24,364.49
Cherokee Park Bathroom Replacement		\$81,400	\$31,400
Nine Mile Forest Rec. Area Replace Septic		\$273,720	
Public Safety/TRC Renovation & Updates		\$1,818,207	
2024 CIP Subtotal		\$11,828,394	\$304,214.49
Participation In Uniquely Wisconsin	R-30-24	\$50,000	
DA Office Victims Witness Specialist	R-65-22	\$45,000	
Childcare Service Contract Support	R-38-24	\$200,000	
PSC Broadband Grants to Unencumber	R-21-22		\$944,835
2024 Subtotal		\$12,123,394	
Amount Encumbered As Of October 2024		\$25,254,371	
	To Unencumber	(\$1,249,049.49)	
	Total	\$24,950,156.50	
Marathon County Total ARPA Allocation		\$26,356,580	
Less Amount Encumbered		(\$24,005,321.50)	
Remaining ARPA Funding		\$2,351,258.50	

As referenced above, the Administrator's 2025 proposed annual budget, in keeping with the directive of the Board of Supervisors through its setting of budget priorities, does not provide for the allocation of any ARPA funds in connection with operating expenses, with the exception of funding for the 1.0 limited term employee (LTE) Victim Witness position within the District Attorney's Office, which was approved in connection with the 2023 and 2024 annual budgets, and was directed to be included in the 2025 Annual Budget by the Public Safety Committee. It is anticipated that the remaining balance of ARPA funding will be allocated by the County Board of Supervisors following the proposal of a 2024 budget amendment prior to December 31, 2024.

OUTSTANDING COUNTY BONDS & NOTES

Wisconsin statute section 67.03 provides that total general obligation debt held by a county may not exceed 5% of the equalized value of taxable property within the county's jurisdiction. Marathon County's outstanding general debt obligation as of December 31, 2024, will be \$93,785,000 (principal only), which represents approximately 10.86% of our 2024 legal debt limit of \$863,246,820. The \$93,785,000 reflects all outstanding general obligation debt for

which Marathon County is responsible, including debt issued to fund renovations at Central Wisconsin Airport and North Central Health Care.

The table immediately below summarizes our debt service obligations (principal & interest) in connection with our recent 2019-2022 general obligation bonds and notes, including those undertaken to renovate our North Central Health Care facilities, but excludes the aforementioned borrowing related to Central Wisconsin Airport. This schedule reflects the modifications to the debt service obligations for North Central Health Care that were called for in connection with the 2023 budget discussions.

Year	County	NCHC	Total
2025	5,204,919	2,500,000	7,704,919
2026	4,714,894	3,000,000	7,714,894
2027	4,214,400	3,500,000	7,714,400
2028	3,583,417	4,131,777	7,715,194
2029	3,584,772	4,129,485	7,714,257
2030	3,098,954	4,109,533	7,208,487
2031	2,687,300	4,104,200	6,791,500
2032	1,708,500	4,108,450	5,816,950
2033	1,707,600	4,105,550	5,813,150
2034	1,704,900	4,105,500	5,810,400
2035	1,705,300	4,103,200	5,808,500
2036	1,703,700	4,103,600	5,807,300
2037	1,700,100	4,101,600	5,801,700
2038	1,699,400	4,102,150	5,801,550
2039	1,701,400	4,100,200	5,801,600
2040	1,696,100	4,100,600	5,796,700
2041	1,698,400	4,075,500	5,773,900
2042	1,693,200	4,039,200	5,732,400
2043		4,039,200	
2044		4,039,200	
2045		3,226,434	
2046			
TOTAL	51,510,356	83,825,379	135,335,735

I have also included schedules associated with each of the county's outstanding general obligation bonds and notes, including those issued in connection with projects at Central Wisconsin Airport, to provide additional information and context.

The proposed budget provides for servicing the county's \$7,704,919 debt obligation through a combination of \$1,054,919 in sales tax revenue, a \$2,500,000 payment from North Central Health Care, \$150,000 in miscellaneous revenue, and \$4,000,000 through debt levy.

Marathon County, Wisconsin												
Debt Service Schedules as of 12/31/2024 Excluding Airport Debt												
Year	GO Promissory Notes, Series 2019A			GO Promissory Notes, Series 2020A			GO Health Care Project Building Bonds, Series 2020B			GO Promissory Notes, Series 2021A		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	1,380,000	96,600	1,476,600	885,000	81,469	966,469	895,000	271,450	1,166,450	335,000	70,950	405,950
2026	1,005,000	72,750	1,077,750	915,000	70,219	985,219	905,000	262,450	1,167,450	640,000	66,075	706,075
2027	1,025,000	52,450	1,077,450	940,000	58,625	998,625	910,000	253,375	1,163,375	640,000	59,675	699,675
2028	1,045,000	31,750	1,076,750	970,000	45,475	1,015,475	925,000	243,044	1,168,044	640,000	52,475	692,475
2029	1,065,000	10,650	1,075,650	1,000,000	29,450	1,029,450	935,000	231,419	1,166,419	645,000	43,638	688,638
2030	-	-	-	1,035,000	10,350	1,045,350	945,000	218,488	1,163,488	970,000	29,100	999,100
2031	-	-	-	-	-	-	965,000	201,750	1,166,750	970,000	9,700	979,700
2032	-	-	-	-	-	-	985,000	182,250	1,167,250	-	-	-
2033	-	-	-	-	-	-	1,005,000	162,350	1,167,350	-	-	-
2034	-	-	-	-	-	-	1,025,000	142,050	1,167,050	-	-	-
2035	-	-	-	-	-	-	1,045,000	121,350	1,166,350	-	-	-
2036	-	-	-	-	-	-	1,065,000	100,250	1,165,250	-	-	-
2037	-	-	-	-	-	-	1,085,000	78,750	1,163,750	-	-	-
2038	-	-	-	-	-	-	1,110,000	56,800	1,166,800	-	-	-
2039	-	-	-	-	-	-	1,130,000	34,400	1,164,400	-	-	-
2040	-	-	-	-	-	-	1,155,000	11,550	1,166,550	-	-	-
2041	-	-	-	-	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 5,520,000	\$ 264,200	\$ 5,784,200	\$ 5,745,000	\$ 295,588	\$ 6,040,588	\$ 16,085,000	\$ 2,571,725	\$ 18,656,725	\$ 4,840,000	\$ 331,613	\$ 5,171,613
Year	GO Health Care Project Building Bonds, Series 2021B			GO Capital Improvement Bonds, Series 2022A			GO Health Care Project Building Bonds, Series 2022B			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	310,000	372,700	682,700	870,000	846,100	1,716,100	570,000	720,650	1,290,650	5,245,000	2,459,919	7,704,919
2026	400,000	365,600	765,600	895,000	819,625	1,714,625	595,000	703,175	1,298,175	5,355,000	2,359,894	7,714,894
2027	405,000	357,550	762,550	925,000	787,700	1,712,700	615,000	685,025	1,300,025	5,460,000	2,254,400	7,714,400
2028	395,000	349,550	744,550	960,000	750,000	1,710,000	645,000	662,900	1,307,900	5,580,000	2,135,194	7,715,194
2029	400,000	341,600	741,600	1,000,000	710,800	1,710,800	665,000	636,700	1,301,700	5,710,000	2,004,256	7,714,256
2030	655,000	331,050	986,050	1,040,000	670,000	1,710,000	695,000	609,500	1,304,500	5,340,000	1,868,488	7,208,488
2031	1,325,000	311,250	1,636,250	1,080,000	627,600	1,707,600	720,000	581,200	1,301,200	5,060,000	1,731,500	6,791,500
2032	1,350,000	284,500	1,634,500	1,125,000	583,500	1,708,500	755,000	551,700	1,306,700	4,215,000	1,601,950	5,816,950
2033	1,380,000	257,200	1,637,200	1,170,000	537,600	1,707,600	780,000	521,000	1,301,000	4,335,000	1,478,150	5,813,150
2034	1,405,000	229,350	1,634,350	1,215,000	489,900	1,704,900	815,000	489,100	1,304,100	4,460,000	1,350,400	5,810,400
2035	1,435,000	200,950	1,635,950	1,265,000	440,300	1,705,300	845,000	455,900	1,300,900	4,590,000	1,218,500	5,808,500
2036	1,465,000	171,950	1,636,950	1,315,000	388,700	1,703,700	880,000	421,400	1,301,400	4,725,000	1,082,300	5,807,300
2037	1,495,000	142,350	1,637,350	1,365,000	335,100	1,700,100	915,000	385,500	1,300,500	4,860,000	941,700	5,801,700
2038	1,525,000	112,150	1,637,150	1,420,000	279,400	1,699,400	950,000	348,200	1,298,200	5,005,000	796,550	5,801,550
2039	1,560,000	81,300	1,641,300	1,480,000	221,400	1,701,400	985,000	309,500	1,294,500	5,155,000	646,600	5,801,600
2040	1,585,000	49,850	1,634,850	1,535,000	161,100	1,696,100	1,030,000	269,200	1,299,200	5,305,000	491,700	5,796,700
2041	1,600,000	17,000	1,617,000	1,600,000	98,400	1,698,400	2,255,000	203,500	2,458,500	5,455,000	318,900	5,773,900
2042	-	-	-	1,660,000	33,200	1,693,200	3,960,000	79,200	4,039,200	5,620,000	112,400	5,732,400
Total	\$ 18,690,000	\$ 3,975,900	\$ 22,665,900	\$ 21,920,000	\$ 8,780,425	\$ 30,700,425	\$ 18,675,000	\$ 8,633,350	\$ 27,308,350	\$ 91,475,000	\$ 24,852,800	\$ 116,327,800

Marathon County, Wisconsin									
Airport Debt Service Schedules as of 12/31/2024									
Year	General Obligation Airport Bonds (AMT), Series 2012			General Obligation Airport Bonds (AMT), Series 2015			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	200,000	22,125	222,125	250,000	52,138	302,138	450,000	74,263	524,263
2026	200,000	16,125	216,125	255,000	44,638	299,638	455,000	60,763	515,763
2027	200,000	9,875	209,875	265,000	36,988	301,988	465,000	46,863	511,863
2028	100,000	3,375	103,375	270,000	28,375	298,375	370,000	31,750	401,750
2029	-	-	-	280,000	19,600	299,600	280,000	19,600	299,600
2030	-	-	-	290,000	10,150	300,150	290,000	10,150	300,150
2031	-	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-	-
Total	\$ 700,000	\$ 51,500	\$ 751,500	\$ 1,610,000	\$ 191,888	\$ 1,801,888	\$ 2,310,000	\$ 243,388	\$ 2,553,388



NEW POSITION AND RECLASSIFICATION REQUESTS AND CHANGES IN ALLOCATED FULL-TIME EQUIVALENT POSITIONS

Each year departments submit requests for new positions to Administration through our existing position review process. Historically, I would consider the requests in light of need, alignment with the Strategic Plan and Annual Workplans approved by the Board of Supervisors, availability and sustainability of funding, and other factors.

In connection with the development of the 2025 Annual Budget Priorities, the County Board of Supervisors called for the Administrator to deliver a proposed budget that did not provide for any additional positions unless they were fully funded through non-levy resources. The proposed 2025 Annual Budget is consistent with that direction of the Board of Supervisors, as it does not provide for the creation of any new positions, not previously authorized in accordance with the county's position allocation process described in section 4.20 of the Code of Ordinances.

Throughout the budget process, the new position requests summarized below were submitted by departments, considered and recommended by County Administration, and supported by the appropriate Standing Committee of jurisdiction and the Human Resources, Finance & Property Committee.

1. Reorganization within the Conservation, Planning & Zoning Department
2. Reorganization within the Highway Department
3. Creation of 1.0 FTE Environmental Management Technician within the Solid Waste Department
4. Creation of 1.0 FTE Sheriff Deputy position within the Sheriff's Office

During the Budget process, a request was received from the District Attorney's Office to reclassify 2.0 FTE Legal Assistant positions to 2.0 FTE Paralegal positions and to continue funding in the 2025 budget for the Limited-Term Employee (LTE) Victim Witness Specialist position that was originally funded with American Rescue Plan Act revenues through the 2023 and 2024 respective annual budget processes. Each request was supported by County Administration. The reclassification requests were recommended for inclusion in the 2025 annual budget by the Human Resources, Finance & Property Committee and the continued use of ARPA funding for the Victim Witness Specialist position was recommended by the Public Safety Committee.

Each of the modifications, and any net change in FTE, is set forth in the table on the next page.

FULL-TIME EQUIVALENT EMPLOYEES BY DEPARTMENT

DEPARTMENTS	2021	2022	2023	2024	2025	Incr. +	See Note	NOTES
						Decr. -		
Clerk of Courts	33	33	33	33	32	-1	1	1 – 1.0 FTE Administrative Assistant position is being abolished, with funding transferred to casual/ temporary staff fund. 2 – Office Reorganization completed. 3 – Previously unfunded position remains unfunded. 4 – Investigator position abolished from District Attorney and transferred to Sheriff’s Office as Deputy position. 5 – Office Reorganization completed 6 – Forensic Pathologist added during 2024 7 – Previously unfunded position is abolished. 8 - Added 1.0 Rib Mountain Deputy (per contract) and 1.0 FTE Deputy created following transfer of DA Investigator position. 9 – Created 1.0 FTE Environmental Management Specialist position 10 - Correcting longstanding computational error
Conservation Planning & Zoning	27	30	30	29.8	29.8	0	2	
Corporation Counsel	9	9	8	9	9	0		
County Administration	5	5	6	6	6	0		
County Clerk	4	4	4	4	3	-1	3	
District Attorney	15	16	16	16	15	-1	4	
Emergency Management	2	2	2	2	2	0		
Facilities & Capital Management	37.2	37.2	37.2	37.2	37.2	0		
Finance	6	6	6	6	6	0		
Health	38.3	36.73	36.73	35.8	36.6	0.8	10	
Highway	77.8	77.4	77.4	77	78	1	5	
Human Resources	7	7	7	7	7	0		
Medical Examiner	4	4	4	5	5	0	6	
Parks, Recreation & Forestry	43.75	44	44	44	44	0		
Register of Deeds	5	5	5	5	4	-1	7	
Sheriff	199.17	193.17	194.17	194.08	196.08	2	8	
Social Services	126.5	128	136	136	136	0		
Solid Waste	10	11	11	11	12	1	9	
Treasurer	5.63	3	3	3	3	0		
UW Extension	1	0	0	0	0	0		
Veterans	2.75	2.75	2.75	2.75	2.75	0		
TOTAL	659.1	654.25	663.25	663.63	664.43	0.8		
Central WI Airport	18.75	19.75	19.75	19.38	20.5	1.12		
ADRC-CW	57.93	59.67	59.67	57.95	59.37	1.42		
Library	45.03	45.33	45.33	44.55	44.68	0.13		
GRAND TOTAL	780.81	779.00	788.00	785.51	788.97	3.47		

FROM THE ADMINISTRATOR

2025 FORECAST

DEPARTMENTS

NON-PROFIT ORGANIZATIONS

APPENDIX



EMPLOYEE HEALTH INSURANCE

The rising cost of health care is a national concern. At the same time, maintaining a quality, affordable health care benefit plan is key to our ongoing efforts to retain and attract high performing employees. Managing this dynamic in an effective, sustainable way is essential.

For our organization, like many others, employee health care is a major expense within our annual budget. As provided in the chart below, we contribute over \$27,665.25 to the cost of a family health plan and over \$9,810.82 to the cost of an individual plan annually.

The stark reality is that many counties around the state have been faced with very difficult challenges due to rising health care costs. In 2018, Kyle Christensen, former Director of Government Affairs for the Wisconsin Counties Association, explained the compounding pressures caused by tax levy limits and rising health care costs, noting that in 2018:

At least 60 of the 72 counties will experience a higher increase in the cost of employee health insurance than the State imposed levy caps will allow them to take in in new tax levy. (October 5, 2018 WCUTA Meeting)

The nature of this challenge for municipal governments has not changed and we, as an employer, remain focused on finding solutions to offset these rising costs, determine how best to deliver our benefit plan in the most cost-effective way available to us, while maintaining affordable, accessible, and quality care for our employees.

With this goal in mind, we have continued to work closely with our benefit consultants at USI over the past few years to fully evaluate our health benefit plan options including the evaluation of self-funding, the fully insured market, and our current relationship with Group Health Trust (GHT).

While we continue to believe that transitioning to a self-funded model will be beneficial long-term, we identified a more fundamental component of managing healthcare cost, which is establishing an independent direct primary and acute care clinic for employees. This model will help divert cost from our health plan while simultaneously increasing the accessibility and quality of care to our employees.

After consulting with the Human Resources, Finance & Property Committee, it was determined we are not in a position to move toward self-funding in 2025 but should pursue a more cost-effective clinic relationship and continue to work toward building a health care reserve that provides the flexibility to more readily transition to a self-funded model, should our insurance costs warrant doing so.

With that, we have worked in partnership with our current provider, GHT, to execute a renewal contract providing for a very competitive 6% increase in our premium costs along with a \$300,000.00 contribution to an independent on-site primary and acute care clinic. We have released an RFP to identify a vendor for on-site care that will expand the scope of services available to staff at no cost, enhance the employee experience and increase level of care, while diverting cost from our health plan.

To fund the additional services through our new clinic arrangement and help maintain/build health insurance fund balance, we will increase employee premiums by 6.5% which is still below what our local comparables are seeing for year-over-year premium increases. We believe this strategy appropriately balances our need to maintain affordable high quality health care coverage for our employees as well as continue to move forward our long-term strategy of transitioning to a self-funded option.

Year		Self-Funded vs Fully Insured	SINGLE		EMPLOYEE + 1		FAMILY	
			Full Premium	% Increase	Full Premium	% Increase	Full Premium	% Increase
2025 - 15% employee contribution (5% Wellness Incentive)	UHC Choice Plus	Fully Insured	\$908.33	6.50%	\$2179.98	6.50%	\$2561.59	6.50%
2024 - 15% employee contribution (5% Wellness Incentive)	UHC Choice Plus	Fully Insured	\$852.89	6.50%	\$2,046.93	6.50%	\$2,405.25	6.50%
2023 - 15% employee contribution (5% Wellness Incentive)	UHC Choice Plus	Fully Insured	\$800.84	0.00%	\$1,922.00	0.00%	\$2,258.45	0.00%
2022 - 15% employee contribution (5% Wellness Incentive)	UHC Choice Plus	Fully Insured	\$800.84	6.00%	\$1,922.00	6.00%	\$2,258.45	6.00%
2021 - 15% employee contribution (5% Wellness Incentive)	UHC Choice Plus	Fully Insured	\$755.51	6.50%	\$1,813.21	6.50%	\$2,130.61	6.50%
2020 -15% employee contribution (5% Wellness Incentive)	Aspirus	Fully Insured	\$709.40	5.00%	\$1,702.54	5.00%	\$2,000.57	5.00%
	Broad	Fully Insured	\$769.90	5.00%	\$1,849.40	5.00%	\$2,173.37	5.00%
2019 -12.6% employee contribution (3% Wellness Incentive)	Aspirus	Fully Insured	\$675.62	3.00%	\$1,621.47	3.00%	\$1,905.30	3.00%
	Broad	Fully Insured	\$733.24	3.00%	\$1,761.33	3.00%	\$2,069.88	3.00%
2018 -12.6% employee contribution (3% Wellness Incentive)	Aspirus	Fully Insured	\$655.94	-1.98%	\$1,574.24	-3.09%	\$1,849.81	-3.20%
	Broad	Fully Insured	\$711.89	-1.00%	\$1,710.04	-2.03%	\$2,009.58	-2.14%
2017 -12.6% employee contribution (3% Wellness Incentive)	Aspirus	Fully Insured	\$669.18	-2.50%	\$1,624.39	-2.50%	\$1,911.04	-2.50%
	Broad	Fully Insured	\$719.06	-2.50%	\$1,745.50	-2.50%	\$2,053.53	-2.50%
2016 -12.6% employee contribution	Aspirus	Fully Insured	\$686.34	-6.12%	\$1,666.04	-6.12%	\$1,960.04	-6.12%
	Broad	Fully Insured	\$737.50	0.88%	\$1,790.26	0.88%	\$2,106.18	0.88%
2015 -12.6% employee contribution		Fully Insured	\$731.08	0.00%	\$1,774.65	0.00%	\$2,087.81	0.00%

COMPENSATION

The county's most valuable asset in working to achieve its goal of being the Healthiest, Safest, and Most Prosperous county in the State of Wisconsin is our team of employees. Ensuring that we are able to attract and retain a talented workforce with diversity of perspective, background, and experience, is key to our success.

A competitive compensation system is a core component of a comprehensive talent attraction and retention strategy. Our pay for performance approach is somewhat unique amongst our county government peers. Contrary to a traditional step system, where all employees within an organization progress through a predetermined series of 'steps' based on years of service with the organization, employees within a pay for performance system receive compensation increases based on their success in achieving defined goals or objectives. The amount of funding allocated to each of the departments for purposes of the compensation program is determined through our annual budget process.

From 2016 to 2020, the Board budgeted a 2% annual increase in employee compensation, distributed through our performance-based pay system. In 2021, that amount was increased to 2.3%.

In connection with recent budgets, the Board of Supervisors has made much needed investments in our compensation plan. In connection with the 2022 budget, the Board allocated 3% toward employee compensation. In 2023, it implemented the recommendations of a Compensation Study, aimed at ensuring our pay plan remained market competitive. The 2024 budget provided for a 3% allocation to our pay-for-performance system.

In June of 2024, the County Board of Supervisors adopted Budget Priorities directing Administration to develop a proposed 2025 budget based on a maximum 3% increase in employee compensation. The following month, the Board of Supervisors adopted budget assumptions projecting a 3% increase in salary and wage expenditures.

The proposed 2025 budget is consistent with the previous direction from the Board of Supervisors, providing for a 3% increase in compensation for our workforce. After considerable discussion with our budget team, most notably our Human Resources Director, I believe a 3% increase is critically necessary for us to remain competitive across our general workforce.

My assessment was particularly impacted by two challenges: (1) the general shortage of available labor in the market and (2) the continuing rise in wage and benefit packages amongst those with whom we compete for talent. The 7th edition of the Wisconsin Counties Association Green Book contains summary data that I believe provides, at least some, explanation for our labor challenges at the state level and locally. In 2023, the unemployment rate across the State of Wisconsin was 3.0%, a very slight increase from 2.9% in 2022, which was the lowest rate on record. However, the situation locally remains even more challenging than the State as a whole, with Marathon County's unemployment rate (2.7%) significantly lower than the State average and lower than each of our surrounding counties, as demonstrated below.

Clark - 2.8
 Langlade - 3.6
 Lincoln - 3.2
 Portage – 3.0
 Shawano – 3.0
 Waupaca - 3.0
 Wood - 3.5

Average of surrounding counties - 3.16%⁴

In addition to providing for the compensation increases referenced above, my proposed 2025 budget provides funding for a review of our Compensation Plan. In light of the exceedingly competitive labor market, I view this assessment as critical to our long-term success. Simply put, we cannot afford to not have accurate, timely information relative to our position in the labor market.

WORKERS' COMPENSATION INSURANCE

Our budgeted cost of workers' compensation has increased by \$26,653 (a 1.7% increase from our 2024 budget).

- › 2022 Adopted Workers' Compensation Budget - \$1,607,666
- › 2023 Adopted Workers' Compensation Budget - \$1,506,012
- › 2024 Proposed Workers' Compensation Budget - \$1,566,487
- › 2025 Proposed Workers' Compensation Budget - \$1,593,140

Our Human Resources Department has taken a proactive approach to limiting our workers' compensation risk by increasing our focus on employee safety and loss control. Since 2022, we have engaged a new loss control specialist and continue to review and improve our safety programs throughout the County. We undertook this effort in partnership with our existing insurance broker at no additional charge to the county and have experienced positive results. Our Human Resources Department intends to continue grow this relationship over the next year in conjunction with the launch of workday learning and increased training opportunities for staff, particularly relative to workplace safety.

⁴ Source: Wisconsin Counties Association Green Book 7th edition (2024)

HIGHWAY PAVING AND BRIDGE PROGRAMS

We are budgeting \$5,900,650 on highway paving in 2025, a decrease of \$43,165 from our 2024 budget. Specifically, we plan on completing a total of 24 miles of highway improvements, consisting of approximately 4.5 miles of 4 lane highway maintenance, 0.5 miles of reconstruction of CTH NN, and our more standard array of full depth pavement replacement, mill and overlay, and of thin asphalt overlay projects. In terms of general estimates, we anticipate one mile of full-depth (4-inch) asphalt replacement to cost \$267,000—an increase of approximately 13% over our 2024 budgeted cost—and with appropriate use and maintenance last for twenty (20) years. Our other maintenance efforts (the mill-and-replace and overlay approaches) can be used as intermediate tools to extend the life of a roadway based on its condition.

We have estimated vehicle registration fees of \$2,960,000 based on the actual revenues received in 2022 and 2023. Marathon County receives \$24.83 net revenue per vehicle subject to registration fee. All registration revenues are allocated to our paving program and, in 2025, these revenues will serve to fund approximately 50.2% of the County Road paving program. In addition to projects funded with local revenues (e.g., tax levy and registration fees) Marathon County will be receiving \$1,203,796 in outside funding in 2025 from Wisconsin Department of Transportation Local Road Improvement Program (LRIP).

In addition to the highway maintenance work performed in-house by our Highway Department staff, we have several projects with outside funding that will be performed by contractors. These projects include:

- › **CTH “H”, CTH “N”- STH 29, joint project with the Village of Edgar.** Total Cost \$3,180,717 State funding of \$2,094,103; County share \$829,923
- › **CTH “H”, Bridge over Rocky Run.** Total Cost \$1,070,640 | State funding of \$856,512; County Share \$214,128
- › **CTH “C” Bridge over Plover River.** Total Cost \$1,304,588 | State funding of \$1,043,670; County Share \$260,918
- › **CTH “L” Bridge over Little Rib River.** Total Cost \$837,488 | State funding of \$675,800; County Share \$161,688
- › **CTH “F” Bridge of Branch of Big Eau Pleine.** Total Cost \$1,004,840 | State funding of \$803,872; County Share \$200,968
- › **CTH “A” Bridge over Big Rib River.** Total Cost \$2,747,340 | State funding of \$2,197,872; County Share \$549,468
- › **CTH “J”/CTH “N” Intersection.** Total Cost \$579,311 | State funding of \$521,380; County Share \$57,931

Total amount of outside funding \$8,193,209

Additionally in 2025, design work will continue relative to the following projects:

- › CTH U, Little Rib River Bridge
- › CTH P, Big Eau Pleine River Bridge
- › CTH P, Fenwood Creek Bridge
- › CTH J, Trappe River Bridge
- › CTH J, Eau Claire River Bridge
- › CTH E (STH 153-CTH P)
- › CTH S, Br. Big Rib River Bridge
- › CTH M, Big Eau Pleine River Bridge
- › CTH T, McGivern Creek Bridge

- › CTH A, Br. Big Eau Pleine River Bridge
- › CTH “W”, Evergreen – Riverview Road
- › CTH “X”/Ross Avenue Round-A Bout
- › CTH “X”/CTHXX/Pine Street Safety Study

We have been well-served by having shovel-ready projects when new state and federal government infrastructure funding is available, including our recent funding awards through the Bipartisan Infrastructure Law. Ensuring that we continue to have additional pre-designed projects positions us well for future funding opportunities.

PARKS DEPARTMENT SMALL CAPITAL PROJECTS

Several years ago, we instituted a practice of setting aside \$100,000 annually to fund small capital projects within our park system. The funds certainly do not cover large maintenance projects; however, this practice is important in that it allows us to do important small maintenance projects that prolong the life of our recreation infrastructure and mitigate the risk of small issues developing into significant cost projects. For purposes of the 2025 proposed budget, we have prioritized the small capital projects below. While the initial estimated costs for all of the projects exceeds the \$100,000 available within the budget, projects will be completed only as the available funds permit:

1. Dells of the Eau Claire Well	~\$20,000.00
Convert hand pump to pit-less adapted well to limit vandalism	
2. Dells Manager Cabin Upgrade	~\$10,000.00
Restore existing interior, upgrade information kiosk, convert bedrooms to storage and segregate from main area.	
3. Dells Group Campground – Upgrade sites and remove shelter	~\$5,000.00
Raise campsites with granite, remove shelter for future replacement.	
4. Sunnysvale Softball Dugout and Score Booth Upgrade	~\$12,000.00
Replace all existing dugouts and score booths. Price is per field.	
5. Sunnysvale Softball Concession Building Upgrade	~\$20,000.00
Flooring, countertop, security latches, overhang, sink	
6. Engineered Wood Fiber	~\$10,000.00
Material to maintain adequate thickness at county playgrounds	
7. Big Eau Pleine Main Shelter Roof	~\$10,000.00
Replace roof on main shelter by beach.	
8. Well Pump Replacement	~\$10,200.00
Replace hand well with pit-less adapter.	
9. Big Eau Pleine Roadway Sealant	~\$37,125.00
Seal new asphalt for increased longevity	

INFLATION

Wisconsin levy limits were created in connection with the adoption of the 2005-07 biennial state budget. These limits served to cap the amount of county property tax levy growth, based on net new construction. Initially, the law also provided a floor by which the tax levy could grow regardless of the level of net new construction. This floor was an effective protection against the pressures of inflation on the ability of local governments to deliver services. Between the 2005-07 budget and the 2009-11 budget that floor ranged from 2% to 3.86%. ***The floor (or guaranteed increase) was eliminated in the 2011-13 state budget.*** Without an annual mechanism to account for inflation, and given the limitations on county governments relative to other revenue sources, significant inflation poses immense challenges to county governments.

While Marathon County has benefited from relatively strong net new construction increases when compared to our peers in North Central Wisconsin, it is instructive to note that between 2011 and 2020, the statewide net new construction averaged 1.3% per year, while the average rate of inflation was 1.7% per year.⁵

⁵ Source: Rethinking Revenues: A National Perspective on Funding Counties, Forward Analytics, May 2021, available here: <https://www.forward-analytics.net/wp-content/uploads/2021/06/Rethinking-Revenues-2021.pdf>, page 14)

While our operational costs to continue have consistently exceeded the amount of new property tax levy collected as a result of the net new construction calculation, the magnitude of the inflationary pressures experienced from 2022 through 2024, have been exceptionally challenging. The chart below provides several examples of the inflationary impacts on this year’s budget that I believe are particularly illustrative. While the rate of inflation has markedly declined from previous years (exceeding 6%), the rate continues to exceed 3% and we have not seen, nor do we anticipate, the costs for goods and services to return to pre-2022 levels, apart from welcomed reductions in fuel pricing. It should also be noted that in addition to the increases relative to postage that we are aware of, we are anticipating significant increases through 2027 based on Postal Service announcements.

Year	Asphalt per Ton	Oil Filter	Diesel Fuel per Gal	Unleaded Fuel	Metal 36” Culvert	Emergency Radio Maintenance Contract	Highway Diagnostic Software	Highway Marking (p/ft)	Bulk Postage (1st Class)
2020	\$49.02	\$24.99	\$1.52	\$1.15	\$37.76	\$400,000			\$0.42
2023	\$58.88	\$29.83	\$3.38	\$3.33	\$42.06	\$400,000	\$3,840.00	\$0.07	\$0.51
2024	\$63.00	\$31.32	\$3.50	\$3.50	\$44.16	\$700,000	\$5,759.00	\$0.10	\$0.57
2025 Budgeted	\$63.00	\$48.78	\$2.72	\$2.74	\$45.48	\$700,000	\$9,000.00	\$0.10	\$0.59
% Increase over 2020	28.52%	95.20%	78.95%	138.26%	20.44%	75.00%	134.38%	35.14%	41.53%

Another striking example of the impacts of recent inflationary pressures has been in our Facilities & Capital Management Department. In short, supply chain challenges and volatility in prices for energy and construction continue to significantly challenge our budgets.

With respect to energy costs, we are aware that Wisconsin Public Service has submitted applications for rate increases to the Public Service Commission. Specifically, WPS is seeking to increase electric rates by 8.5% in 2025 and 4.9% in 2026, and increase natural gas rates by 6.8% in 2025 and 3.9% in 2026. Should these rates be approved, Marathon County will be significantly impacted financially.

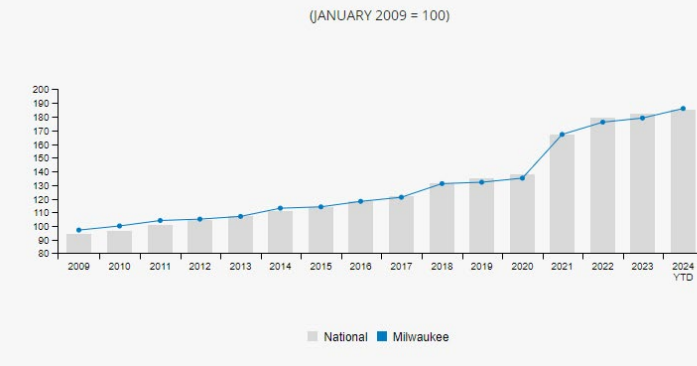
The clearest example of the challenges posed by volatility in prices—both in the region and locally—is with Mechanical, Electrical, and Plumbing (MEP). For example, after opening bids for the county’s Regional Forensic Science Center, staff had to engage our Construction Management firm to identify reductions of over \$1 million dollars in various areas, rethinking countless aspects of the project, to hit our budget. The primary reason was price escalation relative to heating, ventilation, and air conditioning and the related MEP. Regionally, MEP costs saw the greatest spike in Q2 2024 material costs, increasing by 6.1%.

Similar to our experience explained above, while the rate of inflation relative to construction and maintenance has slowed in recent months, prices have essentially simply stabilized and are not expected to return to 2020 levels. This experience is clearly illustrated in the graph on the next page, which can be found at the following link - www.mortenson.com.

Mortenson, a leader in the construction and development industry, compiles its construction cost index on a quarterly basis based on pricing for representative large, non-residential projects within geographical regions throughout the United States.



CONSTRUCTION COST INDEX



Nationally, the Mortenson Cost Index increased by 1.2% in the 2nd quarter of 2024, a 1.9% increase over the previous twelve months. Costs in Milwaukee increased 2.2% in the most recent quarter and 3.5% over the last twelve months.

To further illustrate the increases costs relative to construction, it is helpful to consider changes in the Producer Price Index (PPI), which in the construction sector is a more reliable indicator of cost impacts than the Consumer Price Index (CPI). The table below provides the percentage change over the previous year for several goods of critical importance in the construction industry.

Concrete Block and Brick	+6.9%	Brick and Structural Clay Tile	+4.8%
Copper and Brass Mill Shapes	+12.0%	Concrete Pipe	+5.3%
Insulation Materials	+5.6%	Asphalt & Tar Roofing & Siding	+6.3%
Gypsum Products	+4.3%	No. 2 Diesel Fuel	+6.7%
Sand/Gravel/Crushed Rock	+7.4%	Architectural Metal Work	+9.2%

Lastly, with respect to the continued challenges posed by supply chain limitations and how they can dramatically impact operational budgets, I wanted to share one particular recent experience our Facilities & Capital Management staff had to confront. In early 2024, a newer Chiller at North Central Health Care failed and we were informed that the parts we needed to fix it would not be available until late fall. This unanticipated 6-7 month wait required a quick solution and new cooling strategy because if the lone remaining chiller for the facility would have failed without redundancy in place, much of the campus would need to be evacuated. This would have come at great cost to NCHC, the county, and its insurers, and was simply not a risk we could afford to take. The solution was that the bulk of our cooling season, we needed to rent a mobile chiller to provide needed redundancy at a cost of \$30,000 per month. Thankfully, based on the timing of the equipment failure and through the coordinated efforts of our Facilities & Capital Management staff and our Legal & Risk Analyst, the cost of this interim solution was not borne by Marathon County. That said, the situation starkly illustrates the link between Operational and Capital budgets and the wisdom behind the Board of Supervisors continued direction to adequately fund routine and end of life maintenance.

ECONOMIC DEVELOPMENT CHALLENGES

In recent years, there has been a great deal of discussion by the Board of Supervisors relative to the county’s role in addressing a number of issues that pose significant challenges to economic prosperity within the county and beyond. The relationships between access to broadband, childcare, and housing, with overall economic prosperity through workforce development are such that these topics have been recently central to local, state, and federal government discourse and most certainly are topics of interest for countless individuals and families in our community.

Our colleagues at the Wisconsin Counties Association have facilitated numerous forums for staff and elected officials to discuss these issues, their impact on particular communities, and the innovative approaches that are being pursued in the attempt to overcome them. The 2024 Wisconsin Counties Association Annual Conference included several presentations relative to each of these topics. Moreover, Forward Analytics, the research arm of WCA, has released numerous reports analyzing our workforce challenges, housing, and childcare (see <https://www.forward-analytics.net/>).

The county has demonstrated a commitment to addressing the lack of reliable, high-quality Broadband internet access throughout rural areas. In April of 2023, it amended the Strategic Plan, adopting strategies and outcomes aimed at addressing lack of access to affordable, high-quality childcare and safe and affordable housing. In September of 2024, the Board allocated funding for a two-year pilot program aimed at developing the early childhood education workforce to expand childcare access. And, multiple standing committees of the Board have discussed the need to redevelop tax delinquent properties to expand housing options for working Marathon County residents and to redevelop county-owned properties that will be vacated as part of the county's comprehensive facility consolidation effort.

The paragraphs below summarize the importance of each of these issues; however, as alluded to in my opening budget message, the proposed 2025 annual budget fails to provide a specific funding mechanism to address them.

Broadband Expansion

Broadband expansion, and how county government can facilitate it, has been a topic of discussion since 2009. While our initial assessment was such that we largely entrusted the private sector to expand access without significant local government intervention, the Board of Supervisors, has fully embraced the important role that it can play in expanding access to high-speed internet services and thereby improving the health, safety, and prosperity of Marathon County residents.

In 2018, broadband expansion was identified as one of the twelve (12) objectives of the county's strategic plan. In 2020, the Broadband Task Force was created and our achievements since that time have been significant.

Marathon County has applied, or assisted in the application, for approximately a dozen state and federal grants, has entered into a conduit bonding agreement with an internet service provider, and will be considering a loan from its general fund to that same provider in the near future. These efforts aim provide for dramatic expansion of broadband and cellular access throughout some of the most underserved areas of our community, while also seeking to enhance our emergency communications services. That said, far too many residents lack access, or lack quality access, to these services.

Childcare

In 2022, the Board of Supervisors began examining what role Marathon County Government should play in addressing the shortage of accessible, quality childcare in our community, both from the perspective as one of the county's large employers and as a government institution. The Extension, Education & Economic Development Committee directed County Administration to convene local organizations with the intent of applying for the State of Wisconsin Department of Children and Families Dream Up! grant, aimed at expanding childcare resources in local communities. In April of 2022, Marathon County Government served as the lead applicant on behalf of sixteen local organizations, and in May of 2022, we learned we were awarded the grant, which provided technical assistance to help us develop a local plan to expand childcare supply and \$75,000 in funding for implementation. The group completed its recommendation relative to the allocation of the \$75,000, which were reviewed and approved by the County Board of Supervisors.

In September of 2024, following the diligent efforts of local participants in an informal workgroup, the Marathon County Board of Supervisors allocated \$200,000 of American Rescue Plan Act funds for the purpose of securing a two-year service contract aimed at combating the shortage of early childhood education workers.

Housing and Redevelopment of County-owned Properties and Tax Delinquent Parcels

The topics of housing supply and housing accessibility have been featured recently at both the National Association of Counties and Wisconsin Counties Association annual conferences. Not surprisingly, the lack of supply of housing and the substantial increases in costs associated with constructing new homes, has created a significant workforce challenge. In a relatively recent Wisconsin Counties Magazine, the situation was succinctly described as "a real crisis for renters, younger families, workers in low-wage positions, and for employers and economic development agencies looking to recruit and retain a skilled workforce." The author of that article and characterization, Kurt Paulsen argued that "[c]ounty elected and appointed officials can lead the way in promoting more housing, a greater variety of housing, and housing affordability programs in every community." A number of counties throughout the

state, most notably Bayfield, Sheboygan, Washington, and Winnebago counties, are embarking on initiatives to impact housing accessibility within their communities.

In December of 2023, the Board of Supervisors, via the adoption of Resolution R-66-23, sought to expand access to safe and affordable housing by:

1. Directing staff to identify county-owned properties with significant potential for residential housing development and promote the development of housing on these high potential properties.
2. Prioritizing the return of tax delinquent residential properties to the tax rolls in order to enhance the availability of affordable housing stock.
3. Marathon County officials shall participate in discussions with local municipal leaders, zoning officials, and developers about how existing zoning regulations impact the ability of new housing developments.
4. County staff shall provide resources to delinquent property owners relative to grant programs, financial programs, and available renter and homebuyer programs and financial programs.

Staff have worked diligently to carry out these directives and have had success. Most notably, facilitating the sale of several parcels, resulting in total proceeds of more than \$500,000, and the successful prosecution of our first in rem foreclosure filing. That said, much work remains.

Homelessness

The topic of homelessness, and perhaps more pointedly, what role the County has in addressing it, has been of significant discussion at a number of recent standing committee meetings. Moreover, the County Board, at its September meeting, approved a charter for a Joint City of Wausau and Marathon County Homelessness Task Force. The group is charged with developing recommendations for City and County leaders regarding the roles of each respective government in addressing the impacts of homelessness in the City of Wausau and more broadly in Marathon County, as well as a variety of other more defined short-term, intermediate-term, and long-term objectives.

Homelessness is undoubtedly a complex issue. Individuals in the unhoused community frequently have significant mental health and substance use needs, have suffered severe trauma, and often have interactions with our justice and emergency medical systems. Should the Board of Supervisors determine that the County has a role in addressing these challenges, it will most certainly require the allocation of significant resources.

Proposed Budget

The proposed 2025 budget does not provide direct funding to further examine or substantively address any of these challenges. My thought process in doing so is driven by the fact that the County Board, through the respective standing committees, has not provided clear direction relative to reallocating existing funding to these priorities and, simply put, our existing financial resources are constrained to such a degree that a funding source was not easily identified. Should the Board determine that it is prudent to directly allocate funds in the budgeting process, my suggestion would be to consider shifting a portion of the sales tax revenue that is currently allocated for purposes of servicing previously incurred debt to an economic development line item with a specific purpose. Doing so, of course, would increase the county's reliance upon debt service levy and increase the overall tax levy in amount equal to the proposed transfer.

FUNDING OF NON-PROFIT ORGANIZATIONS

As part of the 2025 Budget development process, the Board of Supervisors received reports from each of the non-profit organizations that the county has historically funded through annual performance contracts approved within the annual budget. These performance contracts were developed in response to the direction of the Board in 2020, and specifically align contract deliverables to county goals and objectives. A summary of the specific obligations under each of the respective contracts, along with the current and historical funding amounts, is provided on pages 143 - 149.

For a more detailed discussion relative to the Board's historical consideration of non-profit service funding, please see page 33 of the 2024 Annual Budget message, which is accessible by clicking the following link - www.marathoncounty.gov/budget.

ADULT DETENTION FACILITY (JAIL) CENSUS

Marathon County has long recognized that the costs of housing Marathon County jail inmates in other county jails is a driver of the annual county budget. Whether it is the direct costs of housing inmates, their medical costs, or the costs to transport inmates to and from other facilities in the event our jail is at capacity, each county budget since 2000 has referenced the importance of controlling these costs.

As noted in previous budgets, jail census is the product of numerous factors within a "public safety system," where multiple players (Judges, the District Attorney's Office, Public Defenders and other defense counsel, Clerk of Courts, Community Corrections and other state agencies, Justice Alternatives, NCHC, Police Agencies, and others) need to work together to achieve any objective, including controlling jail population. Reducing the census in isolation is easy; however, doing so in a manner that strengthens public safety requires a thoughtful approach which focuses on the best interests of County residents, not just cost reduction. Marathon County has understood the complex nature of the public safety (justice) system for decades. We were the first county to form a Criminal Justice Coordinating Council (originally known as the Justice Advisory Council), in 1994, and we were one of the six counties selected to participate in the state's Evidence-Based Decision-Making (EBDM) pilot program.

Past Initiatives

In 2021, Marathon County formally created, through an amendment to our code of Ordinances, a Criminal Justice Coordinating Council (CJCC), with membership from across the justice system and with representatives from the County Board, specifically, the Board Chair and the Chairpersons of both the Public Safety and Health & Human Services Committees. The formal creation of our CJCC should help us build upon our past success in implementing numerous initiatives, including:

- › **Drug Recovery Court** – aimed at providing a structured environment, coupling intense treatment options and court oversight, to rehabilitate justice system involved county residents that would otherwise be facing significant terms in the State Prison system. Our program works closely with our child protection system to identify individuals with children in out-of-home care, which offers another significant benefit in the form of reducing long-term care costs and returning children to their parents.
- › **Crisis Assessment Response Team** – CART was developed to work with individuals in the community that are in crisis to build rapport and make connections with resources in order to maintain the individual's wellbeing without the use of emergency detention or jail. CART includes one Marathon County Sheriff's Deputy and one Wausau Police Officer teamed with crisis counselors from NCHC. To learn more about CART, you can access this article on our online newsletter <https://wisconsincentraltimeneews.com/2018/05/22/responding-to-mental-health-crises-in-a-new-way/>
- › **Crisis Intervention Training / Crisis Intervention Program** - CIT is a community-based approach to improve outcomes for officers responding to mental health crises. CIT provides 40 hours of training for law enforcement to improve responses to and reduce arrests of people with mental health issues. CIP is a 16-hour training designed for a wide range of audiences interested in better understanding and improving interactions with people experiencing a mental health crisis. Participants may include correctional officers, dispatchers, emergency personnel, medical staff and more. CIP can improve overall safety for individuals and staff as well as improve identification, referral and treatment services of individuals with mental illness.
- › **Hot Sheet Case Tracking** – Hot sheet case tracking was developed as a way to reduce case disposition times for individuals detained in the Marathon County Jail. Defendants incarcerated and awaiting court activity for cases more than 200 days are identified and reported to the judicial branch responsible for processing. Hot sheet tracking keeps the courts focused on issues related to the case that need addressing in order for the case to move more quickly to sentencing. Quicker sentencing leads to a reduction in jail stays.
- › **Courtroom Audio/Video** – all eight (8) courtrooms received audio/video system upgrades in 2023, allowing

for courts to more efficiently conduct proceedings and removing a potential barrier for attorneys from outside our area to appear before the Court.

- › **Corrections Staffing** - In 2024 Corrections Staffing was listed as a focus to decrease overtime and reduce inmate housing costs by being better staffed. At that time, we had 15 Corrections Officer vacancies, currently we have 8. This has been instrumental in reducing the amount of overtime being forced on staff and has allowed us to bring some inmates back to our facility. However, the overall census, due primarily to unsentenced inmates, still requires us to utilize other correctional facilities to house inmates. As stated above, there are many aspects that impact our inmate housing, it is rarely, if ever, a singular cause.

These past successes are important; however, we need to further expand our efforts should we desire to improve public safety and control costs.

While this budget makes considerable mention of jail census due to the significant financial ramifications that census has on the county's budget, we must remember that our focus on the financial implications of our jail population cannot compromise our commitment to public safety and to the safety and well-being of our staff. Our goal of being the Healthiest, Safest, and Most Prosperous county in the state cannot be achieved if we do.

Focuses for 2025

- › **Corrections Staffing** – as alluded to above, the budget submitted by Sheriff's Office leadership is built upon achieving full-staffing. Our current staffing levels have improved but we are still understaffed. This necessitates the use of overtime and the utilization of sworn deputy staff to meet minimum staffing at times. This will be a central focus for the Sheriff's Office and our justice system partners.
- › **Enhancing Court Processing through Data and Standardization** – as described in greater detail in the County Administration Departmental overview, in 2024, our Data Officer has made significant headway in building the foundation upon which future data-driven decisions and process improvements can be made, most notably building customized reports for our third-party contractor in our justice system to enhance our access to information and be better able to hold the contractor accountable. In 2025, one of our key initiatives will be compiling and publishing key performance indicators (KPIs) that were identified across our organization, including the justice system.
- › **Deployment of Opioid Settlement Funds** – the CJCC undertook a great deal of work in 2024 to develop recommendations relative to the utilization of opioid settlement funds, ultimately advocating for an outside third-party to conduct a needs and gap analysis. That analysis has been completed and was delivered in October of 2024. The analysis confirmed many of the CJCC's recommendations. I anticipate that in 2025, the Board of Supervisors may once again turn to the CJCC for guidance in deploying these funds to mitigate the significant impacts associated with the opioid epidemic while also limiting future costs.
- › **Alternative Housing for High-Cost Inmates** – as explained in past budget messages, , because Medicaid and BadgerCare Plus benefits are suspended when an individual is incarcerated, Marathon County is financially responsible for the cost of inmate medical care, including medications. Because some of our inmates have medication costs between \$1,000 and \$4,000 per month, if we were able to develop an alternative housing strategy that maintained public safety, while allowing individuals to avail themselves of public benefits for which they would otherwise be eligible, we may see significant financial impact on our inmate house costs.

JAIL CENSUS

Data provided by the Marathon County Sheriff's Office.

YEAR	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL	MONTHLY AVG.
2024	260	268	265	268	265	282	292	282	293				2475	275.00
2023	253	217	252	246	277	275	274	273	267	274	266	254	3128	260.67
2022	251	219	239	243	250	252	283	296	309	295	299	277	3213	267.75
2021	276	259	276	239	229	223	246	265	269	277	257	249	3065	255.42
2020	355	332	337	279	279	267	265	263	257	268	247	254	3403	283.58
2019	381	369	358	347	350	353	362	345	350	353	340	355	4263	355.25
2018	374	374	400	411	418	412	408	397	394	388	379	357	4712	392.67
2017	400	413	399	441	394	399	422	423	404	379	372	375	4821	401.75
2016	351	359	348	358	361	371	380	371	401	410	398	395	4503	375.25
2015	327	329	345	365	356	337	328	331	338	337	340	339	4072	339.33
2014	343	349	342	352	341	342	347	341	344	347	358	329	4135	344.58
2013	352	362	348	343	346	374	371	362	358	366	367	348	4297	358.08
2012	310	306	305	326	327	322	327	341	334	345	336	339	3918	326.50
2011	287	293	305	303	298	305	298	301	298	293	294	290	3565	297.08
2010	303	298	298	312	302	296	303	312	300	302	292	284	3602	300.17
2009	303	315	326	317	334	335	326	339	338	324	326	315	3898	324.83
2008	336	340	350	346	347	359	346	355	352	359	354	328	4172	347.67
2007	326	326	330	319	322	334	326	323	341	357	349	334	3987	332.25
2006	357	361	381	387	376	375	366	344	350	337	327	317	4278	356.50
2005	304	300	315	337	324	337	353	339	327	353	357	361	4007	333.92

Our maximum daily census for the Marathon County Jail - based on Department of Corrections regulations - is 252. Based on the need to allow for sufficient ability to segregate inmates based on classification, our realistic maximum census estimate is 225.

OUT-OF-HOME PLACEMENT OF CHILDREN

Intervening and providing services to children who are abused or neglected and working to rehabilitate youth in our juvenile justice system are core functions of county government.

In 2025, we are budgeting \$5,820,110 in connection with our statutory obligations for placements of children that are in-need of protective services or that are involved in our youth justice system in community placements or in institutional care settings.

	2024 Actual Placements (of 6/30)	10-year Avg.	2025 Budgeted Placements	Average Single Placement Cost	2025 Budgeted Total Cost	2024 Budgeted Total Cost	2024 v. 2025 Budgeted Placement costs
Residential Care Center	4	8	5	\$240,704	\$1,203,518	\$1,615,231	(\$411,713)
High Cost-Residential Care Centert	0	N/A	1	\$328,500	\$328,500	\$0	\$328,500
Group Home	4	6	5	\$199,897	\$999,487	\$1,115,925	(\$116,438)
Treatment Foster Home	14	12	14	\$51,854	\$725,959	\$845,635	(\$119,676)
Level 5 – Treatment Foster Care	1	N/A	1	\$596,865	\$596,865	\$573,909	\$22,956
Foster Home	64	93	67	\$10,403	\$697,034	\$577,529	\$119,505
Court Ordered Kinship	34	45	54	\$4,500	\$243,000	\$243,000	\$0
Subtotal	121	164	147		\$4,794,363	\$4,971,229	(\$176,866)
Long-Term Guardianship-Kinship	86	72	90	\$4,500	\$405,000	\$342,000	\$63,000
Voluntary Kinship	30	51	40	\$4,500	\$180,000	\$180,000	\$0
Subsidized Guardianship	16	11	20	\$10,178	\$203,552	\$222,247	(\$18,695)
Foster Care to 21	0	0	0	\$0	\$0	\$0	\$0
Subtotal	132	134	150		\$788,552	\$744,247	\$44,305
Non-Correctional Care Subtotal	253	298	297		\$5,582,915	\$5,715,476	(\$132,561)
Correctional Care	0	1.2	0.5	\$474,390	\$237,195	\$458,805	(\$221,610)
Grand Total	253	299	297.5		\$5,820,110	\$6,174,281	(\$354,171)

Overall, this represents a decrease of \$354,171 from the amount budgeted in 2024; however, additional explanation relative to the factors contributing to this slight increase is appropriate.

Simply put, we continue to strive to reduce our highest cost budget placements (e.g., residential care) from 6 in 2024 to 5 in 2025. This effort is driven by two factors. The first is the Families First Prevention Services Act, which is built upon the philosophy of maintaining children in the least restrictive setting possible, most preferably the home of a parent. While our history has demonstrated that our professional staff have taken this challenge seriously and done well in reducing our most restrictive placements, it bears stating expressly that placements are driven by the specific needs of the children and families we serve, not by the budgets we set. If facts and circumstances demonstrate that a high-cost, restrictive placement is necessary to ensure a child is safe, the courts will order that the child be placed in that high-cost, restrictive setting.

The second factor causing me to make these modifications is fiscal. While we are budgeting for fewer high-cost placements in 2025, it is very important to note that **the costs of these placements continue to increase substantially**, particularly within congregate care placement settings and correctional care. Quite simply, this is another example of the prolonged, compounding impact of levy limits is driving us to budget exceedingly tightly relative to non-personnel expenses.

Admittedly, this strategy, which we have continued to employ for several years, comes with considerable risk. As noted above, placement determinations are made by the courts based on the specific needs of children, not budgets. To allow us to continue our strategy of budgeting more aggressively with respect to high-cost placements, while also mitigating fiscal, I have provided for the creation of high-cost placement reserve in this year’s budget, by budgeting for the segregation of \$400,000 within the Social Improvement Fund to be utilized in the event that our high-cost placements exceed available funding in the 2025 operating budget.

FUNDING OF REGIONAL INTERGOVERNMENTAL ENTITIES

1. City-County-NCHC Technology Department (CCITC)

- › Funding for CCITC is \$2,646,140, an increase of \$106,210 (4.2%) from 2024.
- › The increase is driven by a combination of software and network security contractual costs and projected personnel costs, particularly those related to health insurance (e.g., CCIT staff are members of the City of Wausau’s health plan, which is budgeting for a 15% increase in plan costs). The CCIT Commission mitigated the projected budget requests to the City of Wausau, Marathon County, and North Central Health Care by budgeting for attrition in 2025.
- › By function of the Intergovernmental Agreement, adopted by the Board of Supervisors, creating CCITC, once the CCITC budget has been approved by the CCITC Board, the County Board cannot reduce the amount contributed for technology support.
- › Additional information relative to CCIT’s budget and operational plan for 2025, including efforts to continue to enhance our IT Security, is provided for on pages 60 - 62.

2. Aging & Disability Resource Center of Central Wisconsin – ADRC-CW

- › In 2025, the ADRC-CW requested a 5% increase, equating to \$19,768, from its allocation in our 2024 budget. Similar requests were made from each of the remaining county members (i.e., Langlade, Lincoln, and Wood). The total allocation provided for the ADRC-CW in the proposed 2025 Annual Budget is \$415,135. For context, Marathon County’s annual budget allocation to the ADRC-CW has not increased since 2011. For more information relative to the ADRC’s services and operational structure, please refer to pages 54 - 56.

3. North Central Health Care (NCHC)

- › In 2025, NCHC requested an increase of \$31,977, or less than 0.55%, from our 2024 allocation. This minor increase was due to increase costs within the Demand Transportation program allocation, which North Central Health Care operates on behalf of Marathon County. Marathon County’s specific levy appropriations, as provided for within the larger North Central Health Care budget are set forth below. For context, the allocations of our partners, Langlade and Lincoln County are included.

2025 COUNTY APPROPRIATIONS REQUESTS BY COUNTY

PROGRAM	LANGLADE	LINCOLN	MARATHON	TOTAL
Adult Hospital	\$43,755	\$237,120	\$1,157,702	\$1,438,578
Crisis	105,982	289,891	2,120,455	2,516,329
Youth Hospital	5,665	7,725	46,616	60,006
Medically Monitored Treatment	-	-	160,210	160,210
Sober Living	20,000	-	35,482	55,482
Adult Protective Services	61,089	83,302	410,961	555,352
Aquatic Services	-	-	352,615	352,615
Demand Transportation	-	-	31,977	31,977
Mount View	-	-	1,545,000	1,545,000
Pine Crest	-	440,814	-	440,814
TOTAL	\$236,492	\$1,058,853	\$5,861,018	\$7,156,363

- › A major aspect of the NCHC 2025 budget is related to its debt service payment to Marathon County. In accordance with the facilities lease agreement, NCCSP is responsible for making a debt service payment to Marathon County of \$2.5 million in 2025.
- › For more information relative to the NCHC’s services and operational structure, please refer to pages 111 - 114.
- › To view the complete NCHC Budget, click here – https://www.norcen.org/documents/budget/NCHC_2025_Budget.pdf

4. North Central Wisconsin Regional Planning Commission



- › We have been notified that our Commission membership dues for 2025 will be \$41,000, which is a reduction of \$4,000 from the amount budgeted in 2024.

5. North Central Wisconsin Tourism Partnership

- › The Extension, Education & Economic Development Committee directed Administration to include funding to join the North Central Wisconsin Tourism Partnership in the proposed 2025 Annual Budget. In 2025, Marathon County's membership dues for participation are \$3,729.
- › What is the North Central Wisconsin Tourism Partnership – a collaborative effort among several counties in the region, aimed at promoting tourism and enhancing the economic impact of tourism-related activities. This partnership engages in a variety of marketing and promotional activities, such as participating in tourism shows, launching digital marketing campaigns, and working closely with the state's tourism initiatives. Through these efforts, the partnership aims to boost the visibility of North Central Wisconsin as a travel destination for activities such as hiking, camping, and fishing, ultimately driving tourism dollars into the region.
- › Potential value – according to the Wisconsin Counties Association, in 2023, the partnership's member counties experienced a combined economic impact of \$1.6 billion from tourism, supporting over 10,000 jobs and generating \$95.5 million in tax revenue for state and local governments. As Marathon County seeks to grow its tourism sector, the partnership provides an opportunity for collective marketing, leveraging regional strengths, and benefiting from broader promotional efforts that would be cost-prohibitive to pursue independently.

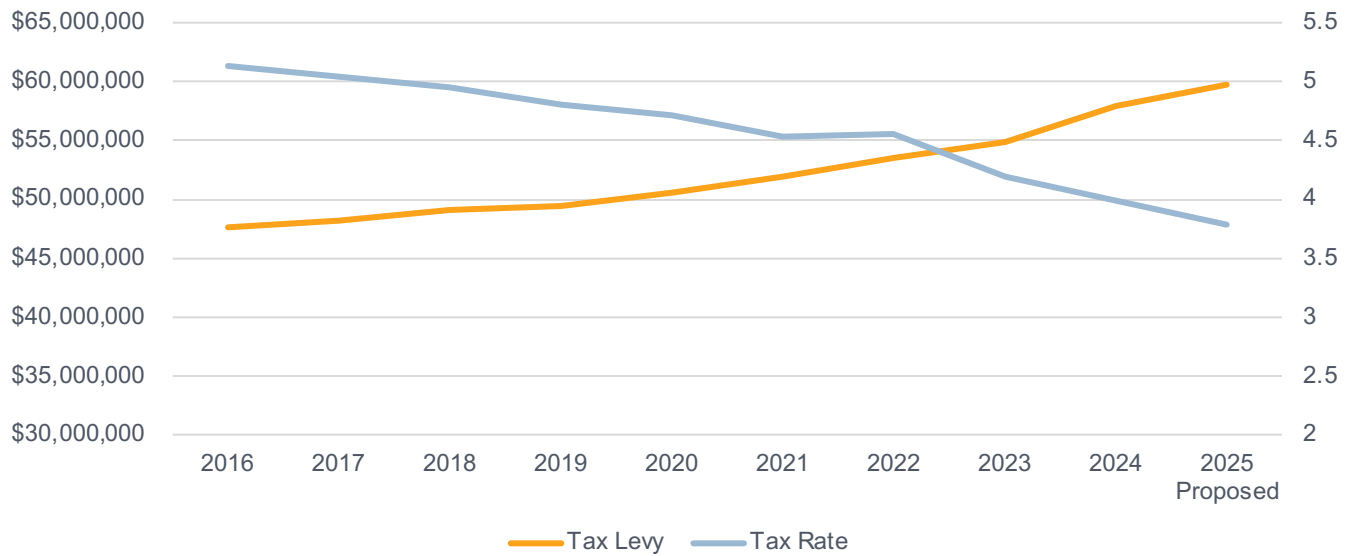
6. Marathon County Special Education (MCSE) – Birth to Three Services

- › MCSE is located on our Lake View Campus and delivers Birth to 3 Services on behalf of Marathon, Langlade, and Lincoln Counties. Birth to 3 Services are mandated services for counties, as outlined in section 51.44 of the Wisconsin Statutes.
- › In 2025, as part of a phased (three-year) plan to address rising costs to deliver services, MCSE requested the first of successive 3% increases, equating to \$15,411, from its 2024 allocation. The total allocation provided for MCSE in the proposed 2025 Annual Budget is \$529,140.

TAX LEVY + TAX RATE

Year	Tax Levy	Tax Rate
2016	\$47,608,899	5.1252
2017	\$48,180,111	5.0398
2018	\$49,135,092	4.9549
2019	\$49,489,841	4.8047
2020	\$50,610,851	4.7066
2021	\$51,942,105	4.5329
2022	\$53,448,724	4.5519
2023	\$54,838,660	4.19
2024	\$57,954,347	3.99
2025 Proposed	\$59,694,532	3.78

Tax Levy vs. Tax Rate



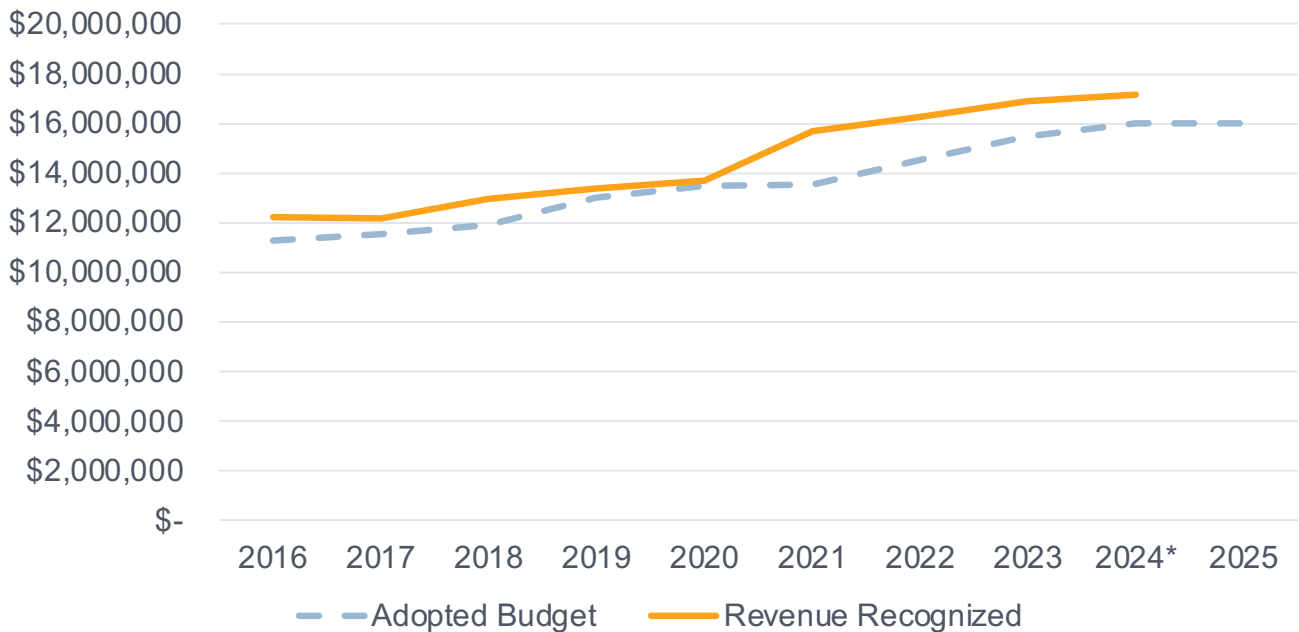
SALES TAX

Marathon County has collected sales tax since 1987. The main portion of the annual sales tax collection is used in the regular operating budget for the county; however, the proposed 2025 budget allocates \$1,053,100 to service debt obligations incurred in connection with past capital projects. Consistent with the direction of the Board of Supervisors 2025 Budget Assumptions, we are adopting a conservative sales tax projection in 2025, budgeting 8.17% below the projections developed by Forward Analytics.

Year	Adopted Budget	Revenue Recognized
2016	\$11,293,400	\$12,223,836
2017	\$11,550,000	\$12,157,767
2018	\$11,900,000	\$12,960,473
2019	\$13,000,000	\$13,353,678
2020	\$13,479,000	\$13,699,878
2021	\$13,533,000	\$15,697,275
2022	\$14,521,547	\$16,279,439
2023	\$15,495,000	\$16,900,861
2024	\$16,000,000	\$17,184,000*
2025 Proposed	\$16,000,000	

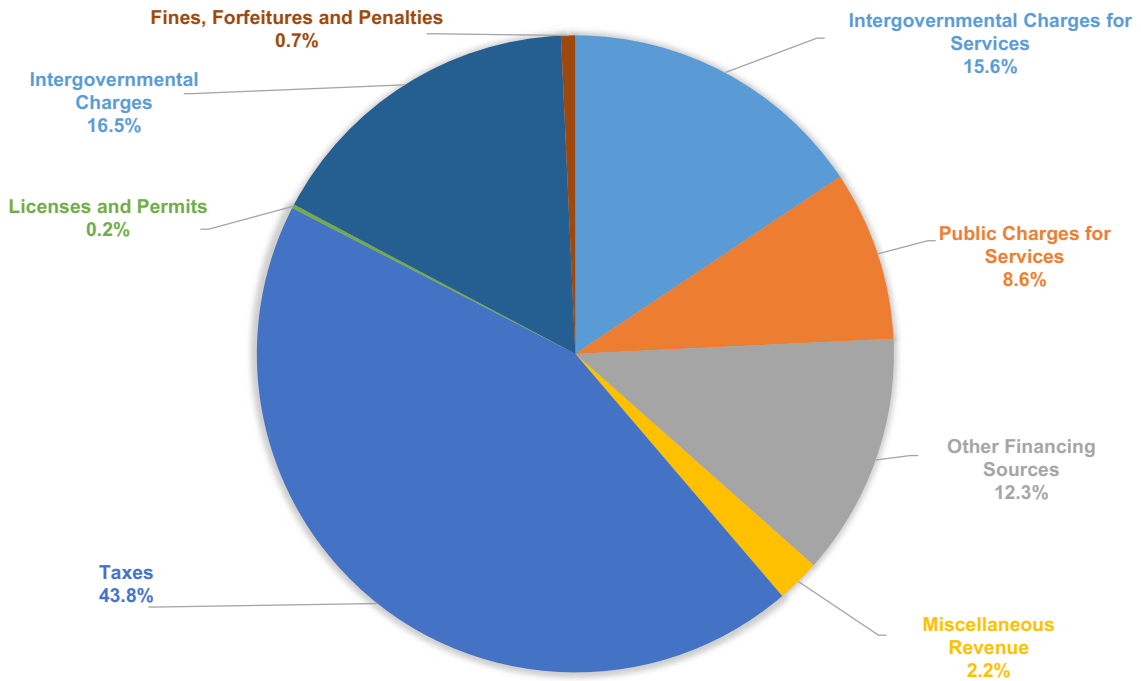
**2024 year-end projection from Forward Analytics. Total revenue received through 9/30/2024 is \$12,368,675.*

Sales Tax Budget vs. Actual Collected



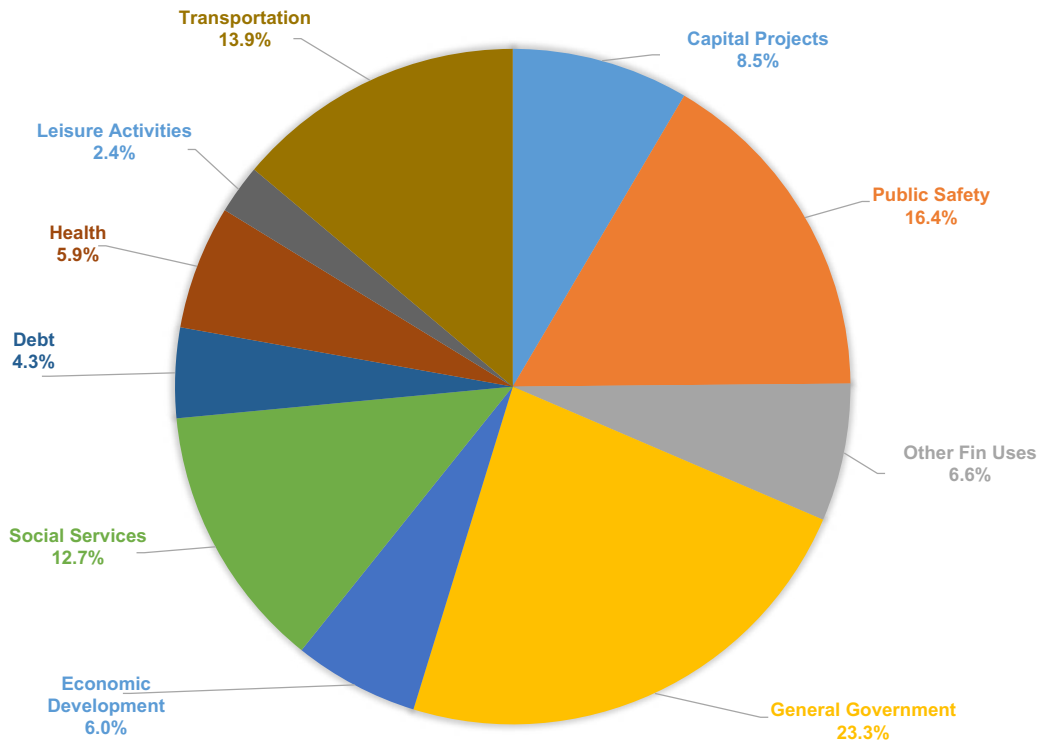
REVENUE & EXPENSE BUDGETS BY CATEGORY

2025 RECOMMENDED BUDGET REVENUES



2025: \$181,665,794

2025 RECOMMENDED BUDGET EXPENSES



2025: \$181,665,794

STATE SHARED REVENUE

Chapter 79 of the Wisconsin Statutes establishes the State of Wisconsin shared revenue formula, which generally serves the following broad county objectives:

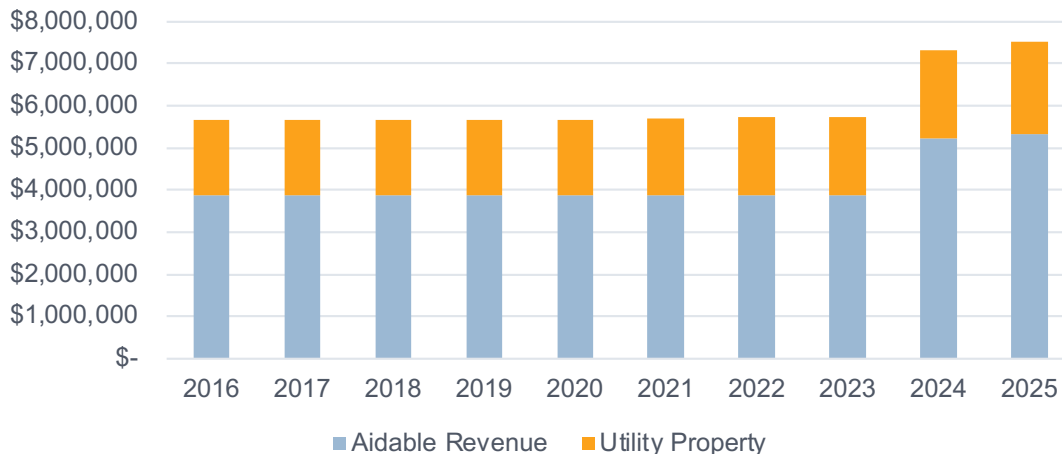
1. Alternative revenue to finance local expenditures, which in turn reduces the amount needed to be raised from property taxes, thereby providing property tax relief.
2. Compensate local units of government for taxes on certain public utility property that is not taxed locally.

An annual ad valorem (i.e., based on the value of property) payment for utility property that is located in the county that is taxed by the state is included in the formula. The largest portion of the formula is based on aidable revenues.

Our 2025 budget is based on the recent State Shared Revenue legislation enacted by the State of Wisconsin in 2023 and the most recent estimates relative to utility aids. In the event these revenues are reduced, county staff will engage the Human Resources, Finance & Property Committee to develop and implement a strategy to address the budget shortfall.

Year	Aidable Revenue	Utility Property	Total
2016	\$3,877,717	\$1,776,433	\$5,654,150.00
2017	\$3,877,717	\$1,776,433	\$5,654,150.00
2018	\$3,877,717	\$1,793,508	\$5,671,225.00
2019	\$3,877,717	\$1,790,455	\$5,668,172.00
2020	\$3,877,717	\$1,790,455	\$5,668,172.00
2021	\$3,877,717	\$1,815,303	\$5,693,020.00
2022	\$3,877,621	\$1,854,135	\$5,731,756.00
2023	\$3,877,619	\$1,854,135	\$5,731,754.00
2024	\$5,227,873	\$2,083,236	\$7,311,109.00
2025	\$5,337,598	\$2,172,692	\$7,510,289.37

State Shared Revenue



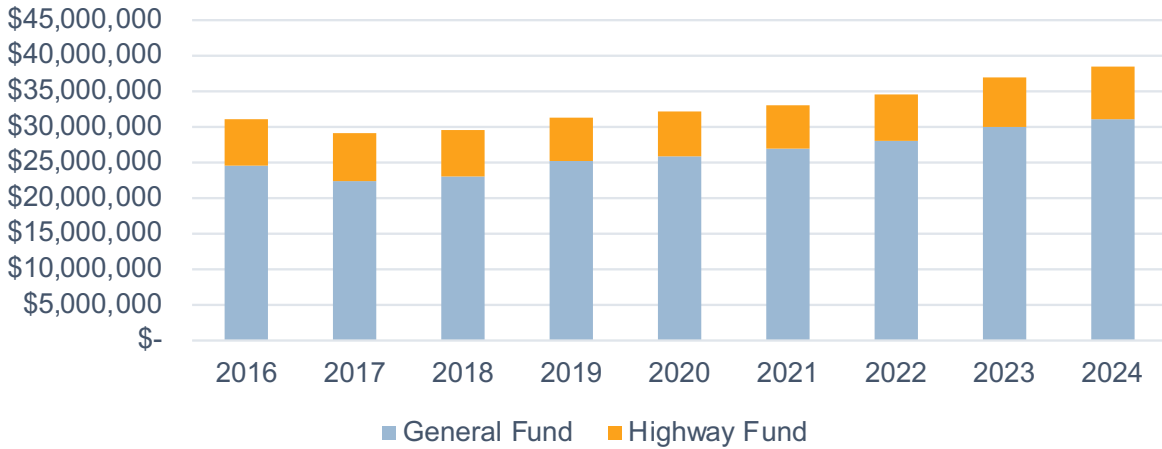
WORKING CAPITAL

In 1989, the County Board adopted a policy for retaining working capital. This formula (i.e. 8.5% of the operating budget and 10% of the Highway Department budget) sets the minimum requirement for available funds on hand to ensure a sufficient cash flow balance.

The following chart shows the history:

Year	General Fund	Highway Fund
2016	\$24,466,583	\$6,588,118
2017	\$22,391,145	\$6,588,118
2018	\$23,044,282	\$6,375,143
2019	\$25,044,014	\$6,191,987
2020	\$25,877,997	\$6,191,987
2021	\$26,883,219	\$6,089,750
2022	\$27,923,106	\$6,559,017
2023	\$29,893,902	\$7,056,902
2024	\$31,058,461	\$7,238,765

Working Capital



CAPITAL IMPROVEMENT PROGRAM FUND BALANCE TRANSFERS

Marathon County adopted its first five-year C.I.P. in 1991 and continues to maintain a five-year capital project plan.

In 2021, the Human Resources, Finance & Property Committee began a process to update our CIP processes, focusing on ensuring that necessary routine, end-of-life maintenance, and regulatorily required projects are adequately funded. The Board adopted the committee's recommendation to abolish the Capital Improvement Committee and have the CIP planning process be driven by staff relative to the categorization of the various capital project submissions and driven by the HR, Finance & Property Committee relative to ensuring that we fund the projects that fall into the necessary routine, end-of-life maintenance, and regulatory category.

Our primary sources of CIP funding continue to be:

1. Prior year fund balance
2. Current year tax levy
3. Revenues from enterprise funds (fees)
4. Bonding (borrowing)

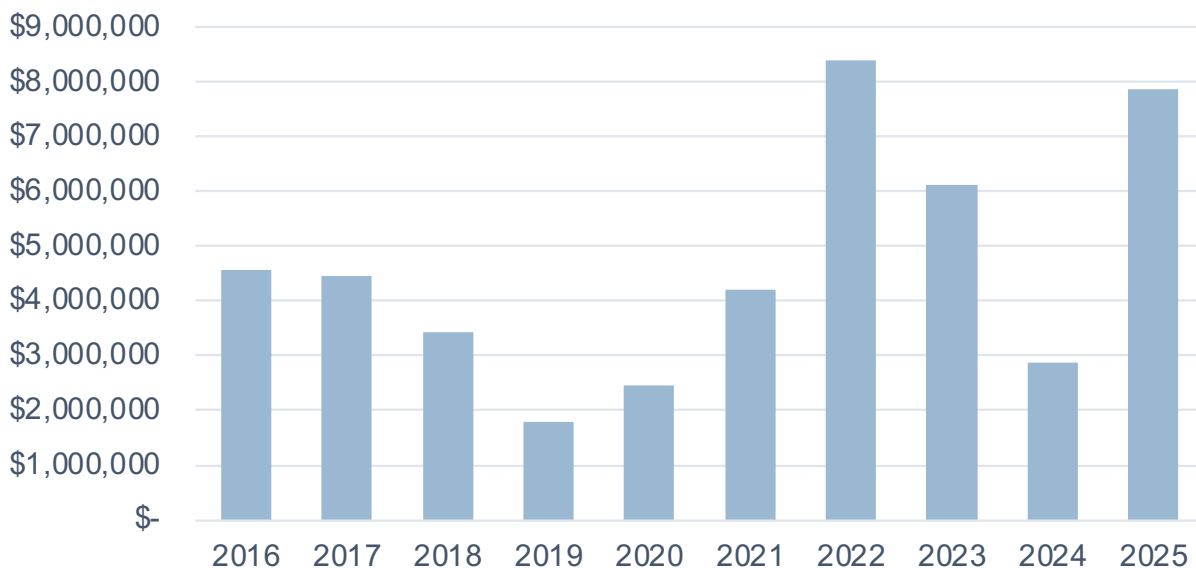
The practice of using prior year undesignated fund balance to fund capital improvements has served us well. It incentivizes appropriate Departmental budgeting, as it ensures that unspent operating balances from one year are not utilized for future operating needs, and it has served to stabilize the tax rate by reducing the need to bond for capital projects.

In 2004, the County Board formally adopted the CIP funding policy which states that undesignated funds remaining in the budget after the working capital formula is completed are transferred in the year following the audit to the capital improvement program. In years past, the County was able to avoid borrowing for many projects by having this policy in place.

For the 2025 CIP budget, we allocated approximately \$7.85 million, much of which came from undesignated fund balances remaining at the end of 2023 and unspent CIP funds previously allocated.

Year	CIP
2016	\$4,566,529
2017	\$4,448,447
2018	\$3,426,108
2019	\$1,793,920
2020	\$2,445,259
2021	\$4,210,226
2022	\$8,390,037
2023	\$6,122,489
2024	\$2,862,903
2025	\$7,848,190

CIP Fund Balance Transfers



CONTINGENT FUND

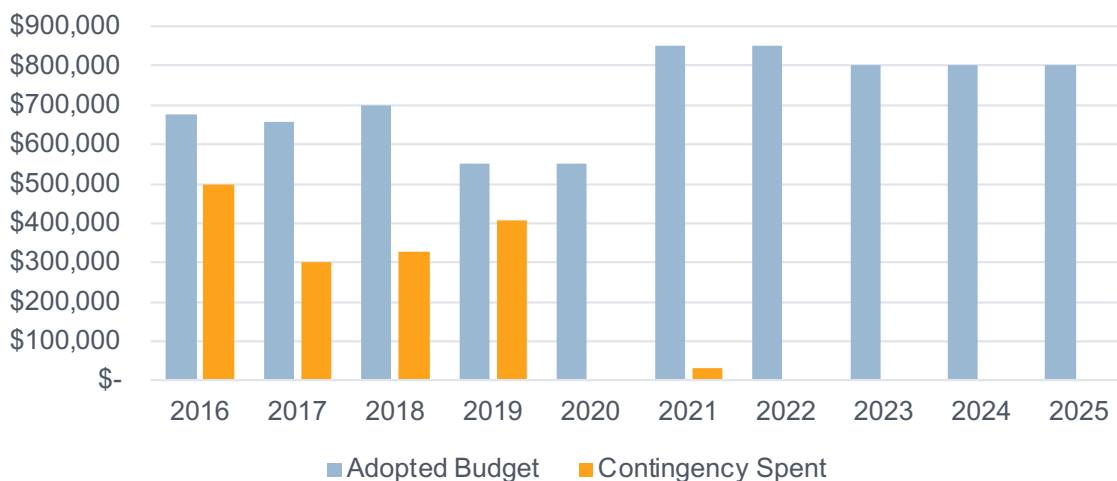
For many years Marathon County had in place a Contingent Fund Policy that set the Fund at approximately .7% of the gross operating budget for the year. In 2003, the policy changed slightly, setting the Contingent Fund at a “base” amount of \$700,000, and adjusting it based on the CPI each year (Consumer Price Index) only if needed.

In 2025, I am again recommending we maintain a healthy contingent fund (\$800,000), \$50,000 of which would be made available to be used by the HR, Finance & Property Committee for special funding requests. My rationale mirrors that from last year. In speaking with the Clerk of Court, I was informed that it is reasonably likely that we may have significant expenditures associated with the rapidly escalating costs of court interpreters and the lack of private counsel willing to accept court appointments. Given the lack of certainty with respect to these expenditures and the lack of sufficient additional funding within the Clerk of Courts’ budget to account for these potential expenses, a healthy contingent fund is prudent. Moreover, this fund has been viewed as an important tool for the board to address funding requests that arise throughout the year.

Year	Adopted Budget	Contingency Spent
2016	\$675,000	\$500,000
2017	\$658,693	\$300,000
2018	\$700,000	\$328,000
2019	\$550,000	\$405,435
2020	\$550,000	\$0
2021	\$850,000	\$30,000
2022	\$850,000	\$0
2023	\$800,000	\$0
2024	\$800,000	\$0*
2025 Proposed	\$800,000	

*As of 9/30/2024

Contingent Fund

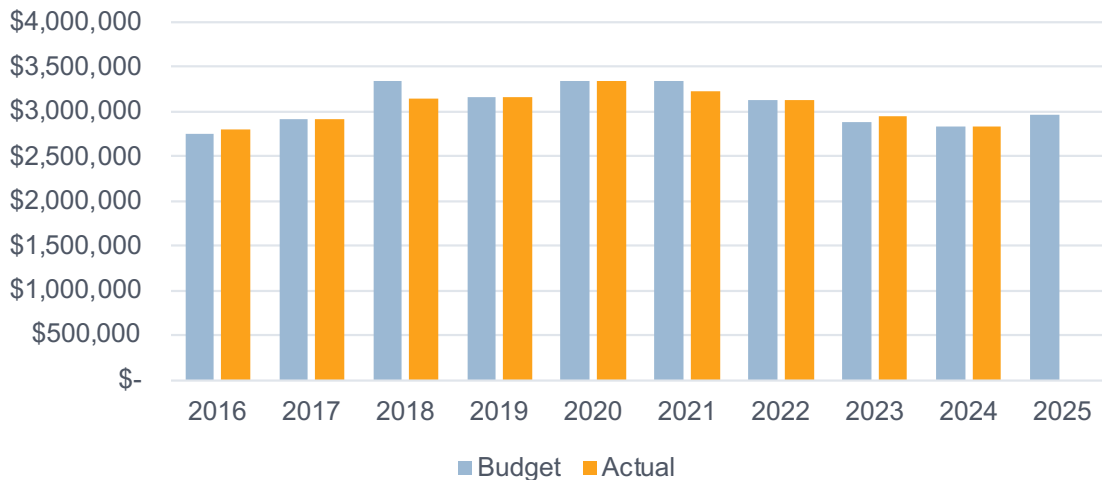


TRANSPORTATION AIDS

Marathon County is entitled to a share of revenue collected for transportation purposes (gas tax) and distributed by the State of Wisconsin. The County's share of such revenue is based on formulas set forth under Section 86.30(9). The County's share of transportation revenues provides for fundamental transportation needs including maintenance, operation, and construction of safe local roads. As demonstrated below, contributions from the state have not kept pace with increasing costs, leaving counties to shoulder more funding responsibility.

Year	Budget	Actual
2016	\$2,748,168	\$2,803,131
2017	\$2,921,132	\$2,921,133
2018	\$3,345,441	\$3,154,121
2019	\$3,155,341	\$3,155,341
2020	\$3,338,202	\$3,338,202
2021	\$3,338,202	\$3,227,394
2022	\$3,129,379	\$3,129,907
2023	\$2,879,380	\$2,949,272
2024	\$2,832,480	\$2,831,117
2025	\$2,966,060	

Transportation Aid

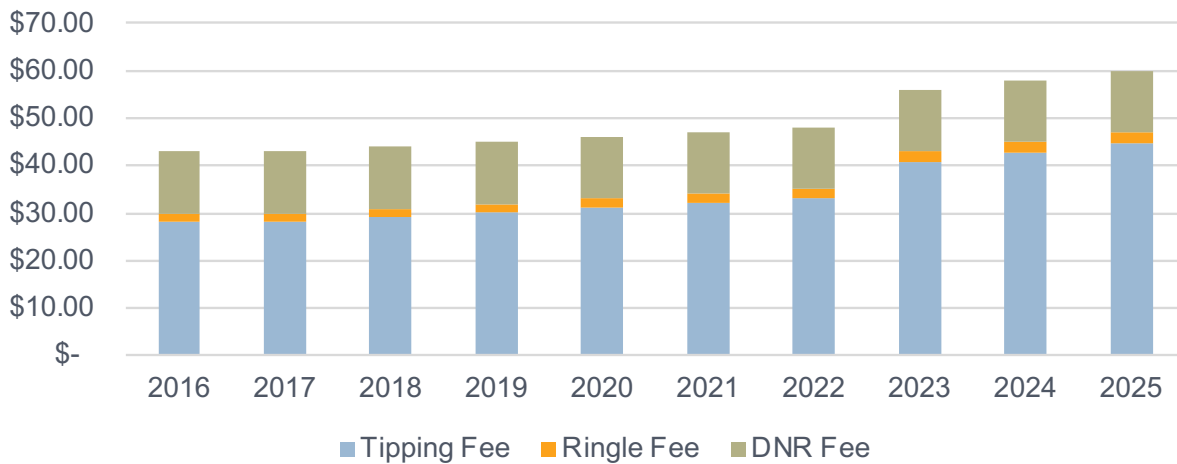


TIPPING FEE/SURCHARGE USAGE

Wisconsin Statute 59.70 (2) authorizes the county to create and operate a solid waste management system. For Marathon County the site is located in Ringle. The landfill is solely operated by the revenues derived from the tipping fee (history is listed below) and has never needed tax levy.

Year	Tipping Fee	Ringle Fee	DNR Fee	Total
2016	\$28.24	\$1.76	\$13.00	\$43.00
2017	\$28.21	\$1.79	\$13.00	\$43.00
2018	\$29.18	\$1.82	\$13.00	\$44.00
2019	\$30.14	\$1.86	\$13.00	\$45.00
2020	\$31.11	\$1.89	\$13.00	\$46.00
2021	\$32.10	\$1.90	\$13.00	\$47.00
2022	\$33.00	\$2.00	\$13.00	\$48.00
2023	\$40.87	\$2.13	\$13.00	\$56.00
2024	\$42.80	\$2.20	\$13.00	\$58.00
2025	\$44.72	\$2.28	\$13.00	\$60.00

Tipping Fees





DEPARTMENT OVERVIEWS



COUNTY ADMINISTRATION

MISSION

The County Administrator, as the Chief Administrative Officer of the County, coordinates and manages all functions of County government that are not specifically vested in other boards, commissions, or elected officials. Wisconsin Statutes 59.18 describes the duties and authority of a County Administrator in Wisconsin.

ABOUT THE DEPARTMENT

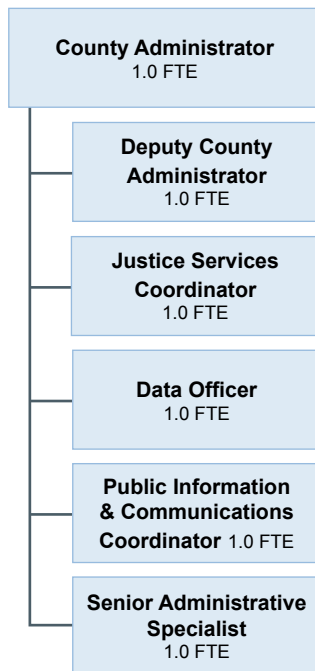
As the sole employee of the County Board of Supervisors, the County Administrator provides executive management and oversight relative to Marathon County government operations. The Administrator supervises all non-elected department heads; drafts and presents a proposed annual budget to the HR, Finance & Property Committee for consideration; recommends organizational changes; and works to carry out the policies enacted by the County Board. The Administrator ensures that the County Board of Supervisors, and each of its standing committees, have the necessary information to make informed policy decisions. A key area of focus within the Office of the Administrator is to ensure that Mission, Vision, and Core Values serve as a guide in the daily work of Marathon County government. The Administrator is responsible for continuing to move us toward our goal of being the Healthiest, Safest, and Most Prosperous County in the State of Wisconsin.

OUR TEAM

6.0 FTE



Lance Leonhard
County Administrator
since 2020



2024 HIGHLIGHTS

- › **Property Divestment and Redevelopment Efforts** – following direction from the Human Resources, Finance & Property Committee, Administration engaged local municipalities regarding county-owned parcels that were potentially suitable for redevelopment. This efforts has resulted in the divestment of three parcels, garnering more than \$500,000 in revenue. Moreover, an additional offer to purchase is going to be presented in October.
- › **Building a Data-Driven Organization** – in the first year with a Data Officer, we have done well to build a foundation for our journey to become a truly data-driven organization. Our Data Officer has secured access to several law enforcement and state databases, built customized reports for our third-party contractor in our justice system to enhance our access to information and be better able to hold the contractor accountable, identified more than 235 key performance indicators (KPIs) within countless programs delivered by our departments, worked with our Public Information and Communications Coordinator to expand our reporting of KPIs in the annual budget document to enhance transparency and better aid the Board of Supervisors in its consideration of the budget, and built a strong network of peers throughout Wisconsin and the country that will be immensely valuable in our work.
- › **Participation in Unhoused Discussions** – County Administration has actively participated in conversations with numerous stakeholders and local leaders regarding the challenges surrounding homelessness. Based on direction from the Board, Administration drafted a framework for the creation of a joint, City of Wausau and Marathon County, task force to better understand these issues and the county’s role in addressing, while also making short, intermediate, and long-term recommendations for consideration by the Board of Supervisors.
- › **Regional Forensic Science Center** – County Administration staff have spent considerable effort supporting the establishment of the Regional Forensic Science Center. These efforts included fundraising, construction management, and pathologist recruitment. This work has been very successful, raising more that \$1.9 million of funds from local resources, construction of the facility being on schedule for opening in mid-2025, and the development of a well-planned recruitment process for the county’s first forensic pathologist.
- › **Public Information + Communication Initiatives** – Our Public Information and Communications Coordinator continues to serve in a crucial role in advancing various projects across the county while raising awareness of Marathon County government and improving the quality and consistency of our public communications, each of which foster and enhance public trust. Over the past year, this role has contributed significantly to several high-impact initiatives. These include the development of recruitment marketing materials for the Sheriff’s Office and Human Resources, assisting in the coordination of the capital campaign for the Regional Forensic Science Center, facilitating communication related to department relocations to the Lake View Campus, and contributing to the creation of appropriate way-finding signage.

LOOKING AHEAD TO 2025

- › **Relocation to Lake View Campus** – Administration, together with six other departments (i.e., ADRC, CPZ, Finance, HR, UW-Extension, and Veterans), will relocate to the Lake View Campus. Administration, Finance, and HR will retain a greatly reduced footprint in the Courthouse to ensure a presence at each facility and efficiently conduct county board-related activities. In connection with the move to Lake View, Administration will evaluate how best to address our public communication and engagement needs in the new location.
- › **Continuing Efforts to Divest and Redevelop County-Owned Parcels** – Building on progress from 2024, Administration will work to assist the Board of Supervisors in developing a strategy relative to the redevelopment of our Thomas Street and River Drive locations, the former UWSP – Wausau Dormitory, and other remnant parcels.
- › **Relocation of Highway Department, Wausau Shop** – County Administration and the Highway Commissioner have provided several presentations relative to the relocation of the Highway Department’s Wausau Shop and opportunities to consolidate our existing footprint. It is anticipated that the County Board will provide direction whether staff should move forward with this potential project in late 2024 or early 2025. Should the direction be to move forward, staff will work diligently to put together a project plan and begin executing accordingly.
- › **Propose Amendments to County Facility Parking Ordinances** – With the relocation of several departments to the Lake View Campus, staff vacating our Courthouse, River Drive and Thomas Street facilities, and the change in space needs relative to limited remote work, the county’s parking ordinance, section 7.07, is in dire need of an update. Administration will lead the evaluation of our organizational needs and develop a policy that prioritizes service delivery to the public and minimizes annual fiscal cost.
- › **Development and Implementation of Centralized Temporary Staffing** – Consolidating departmental temporary staffing budgets into a centralized system aided in balancing the 2025 budget. To meet departmental temporary staffing needs, Administration and Human Resources will develop a system that aims at maximizing the organizational benefit of our existing staff through shared staffing and light-duty work reassignment, while also prioritizing utilization of temporary staffing funding to our most important work.
- › **Implementation of Phase One of Key Performance Indicator (KPI) Public Reporting** – Staff will be work to publish the programmatic KPIs that have been identified in 2024, a key milestone in our data-driven strategy to enhance transparency and understanding of the programs and services we offer and their impacts.
- › **Regional Forensic Science Center** – Efforts will continue to ramp up toward facility opening in mid-year. Administration will hire and onboard our first forensic pathologist, collaborate with Human Resources and the Medical Examiner to develop and present to the Board of Supervisors a comprehensive office restructure and mid-year budget amendment, and we will continue to engage legislators and the Wisconsin Counties Association on section 59.365 of the State statutes to allow for the implementation of fees in connection with the issuance of death records once we transition to a physician-led office.

BUDGET COMPARISON

COUNTY ADMINISTRATION

<i>General Fund</i>	2023	2024	2024	2025	2024/2025
Account Description	Actual	Modified	6 month	Original	% of
	Amount	Budget	Actual	Budget	Change
Revenues					
Tax Levy	\$1,377,144	\$1,441,913	\$1,441,913	\$1,341,441	-6.97%
Intergovernmental Charges for Service	\$ 0	\$ 0	\$ 0	\$ 27,486	100.00%
Total Revenues	\$1,377,144	\$1,441,913	\$1,441,913	\$1,368,927	-5.06%
Expenditures					
Payroll	\$ 584,134	\$ 653,879	\$320,316	\$935,687	43.10%
General Government - General Administration	\$ 576,202	\$ 788,034	\$386,624	\$433,240	-45.02%
Total Expenditures	\$1,160,336	\$1,441,913	\$706,940	\$1,368,927	-5.06%

ALTERNATIVE JUSTICE PROGRAMS

	2023	2024	2024	2025	2024/2025
Account Description	Actual	Modified	6 month	Original	% of
	Amount	Budget	Actual	Budget	Change
Revenues					
Tax Levy	\$1,096,315	\$1,278,569	\$1,278,569	\$1,175,161	-8.09%
Intergovernmental Charges for Service	\$ 219,058	\$ 239,000	\$ 99,563	\$ 238,950	-0.02%
Total Revenues	\$1,315,373	\$1,517,569	\$1,378,132	\$ 1,414,111	-6.82%
Expenditures					
Payroll	\$ 123,307	\$ 128,850	\$ 60,613	\$ 133,093	3.29%
General Government - Financial Administration	\$1,137,267	\$1,388,719	\$ 669,805	\$1,281,018	-7.76%
Total Expenditures	\$1,260,574	\$1,517,569	\$ 730,418	\$ 1,414,111	-6.82%

Does not include revenues and expenses in the Grant Fund.

MISSION

The Aging and Disability Resource Center of Central Wisconsin promotes choice and independence through personalized education, advocacy, and access to services that prevent, delay, and lessen the impacts of aging and disabilities in the lives of adults.

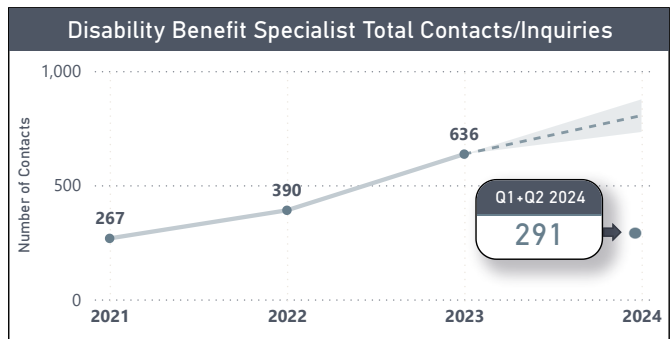
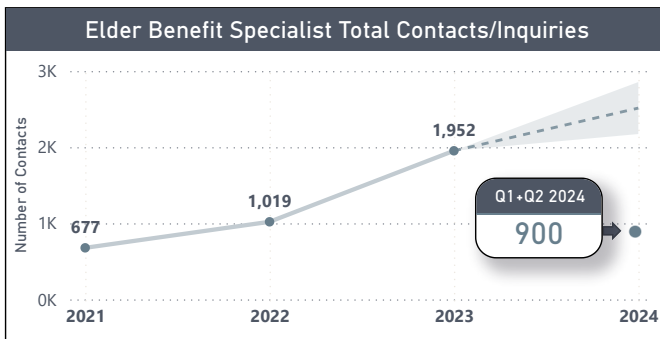
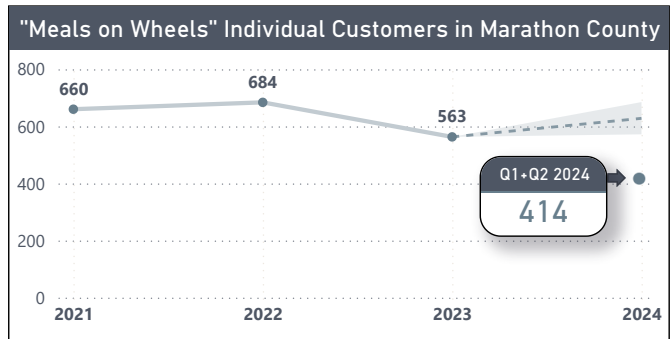
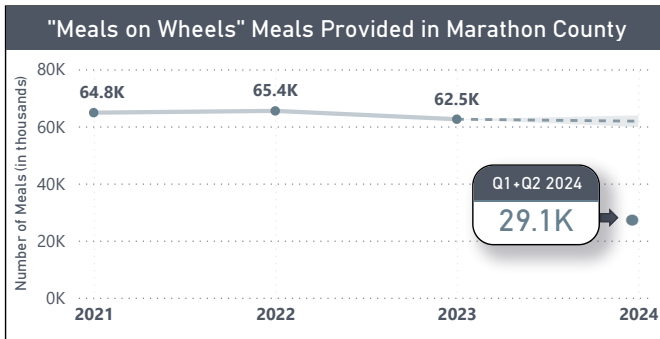


ABOUT THE DEPARTMENT

[The Aging and Disability Resource Center of Central Wisconsin \(ADRC-CW\)](#) is a four-county regional organization serving adults 60 years and older and people living with disabilities 18 years and older. The ADRC-CW was created as a four-county organization under Wis. Stat. 66.0301(1) in 2009 and represents Langlade, Lincoln, Marathon, and Wood counties.

The ADRC-CW is a place where people can receive unbiased information to connect older adults and adults with disabilities to relevant services, programs, and community resources. The agency works with customers to explore options to help them remain healthy and independent. Customers who do not have the personal resources for needed support can be screened for eligibility into Wisconsin’s long-term care programs, Family Care or IRIS. In addition, assistance can be provided to help people navigate the complexities of private insurance and government benefits such as Medicare and Medicaid.

The ADRC-CW offers a robust Senior Nutrition Program, which provides opportunities for individuals 60 years and older to receive a nutritious meal and socialization. Dining services include Meals on Wheels, community-based Senior Dining, and a restaurant dining option called Café 60. Furthermore, the ADRC-CW assists people with staying engaged and active by offering a variety of volunteer opportunities. Volunteers help with Senior Nutrition, Health Promotion, and Benefits Specialist programs, among other options offered by the ADRC-CW.

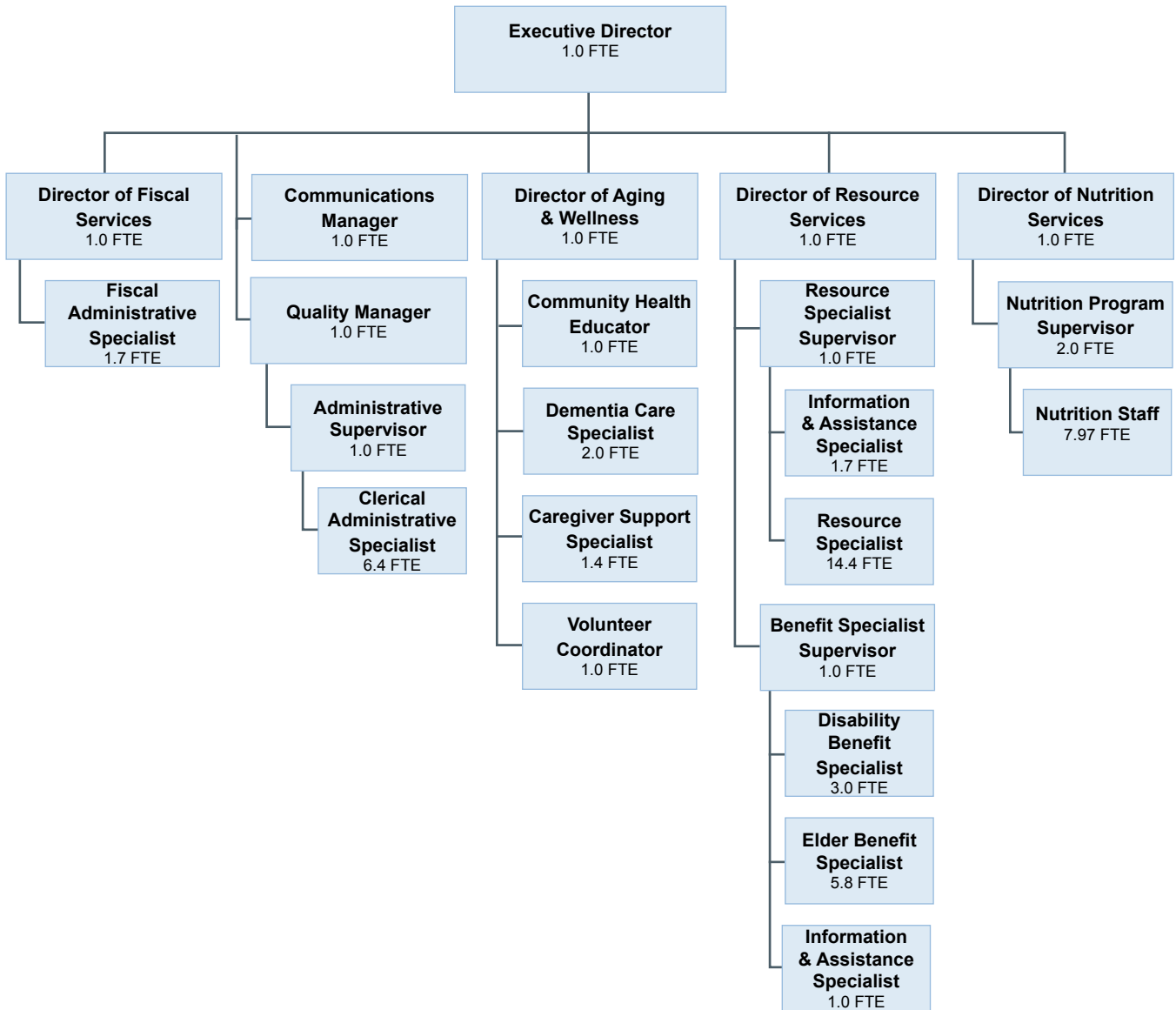


OUR TEAM

59.37 FTE



Mike Rhea
Executive Director
since 2022



2024 HIGHLIGHTS

- › **Operations Plan** – The ADRC-CW developed a comprehensive operations plan that addresses current and desired future state for all operational divisions.
- › **Marketing Plan** – In the first half of 2024, the ADRC-CW completed over 150 outreach activities to promote the services of the ADRC. These activities included educational presentations and promoting the ADRC at various community events.
- › **Continuous Improvement** – Data and information was collected regarding the new intake call model that was implemented. As feedback was received, adjustments were made to the process to ensure the best possible customer experience.
- › **Nutrition Operations** – A new dining site opened at the Langede County Senior Center. Additionally, a new dining site in Marathon County is anticipated to open in September 2024.

LOOKING AHEAD TO 2025

- › **Advocacy Plan** – With the increasing volume and needs of the aging population advocacy at local, state, and federal levels, it is imperative to assure decision makers are understanding local service needs and stories. In the coming year, the ADRC-CW will develop an advocacy strategic plan.
- › **Marketing & Outreach Plan** – The ADRC-CW will develop a comprehensive marketing and outreach plan to ensure that older adults and adults with disabilities are aware of and know how to access ADRC-CW services.
- › **Service Quality + Continuous Improvement** – The ADRC-CW will assess customer satisfaction to determine the quality of services delivered and opportunities for improvement.
- › **ARPA Funding Wind Down** – Since 2020, the ADRC-CW received ARPA funding to support the nutrition program. This funding ended in September 2024. Without increases in state or federal dollars to fill this void, there will be a potential budget shortfall if current service levels are maintained. While advocacy at the state and federal levels continues, other strategies will be developed to sustain service levels.
- › **Wausau Office Relocation** – In early 2025, the ADRC-CW will move its Wausau office to Marathon County's Lake View Campus. This collaboration will decrease overall rental costs for the ADRC-CW and provide office rent income to Marathon County, while also creating opportunities for other efficiencies and providing staff with access to campus amenities. The potential for a collaborative fleet vehicle program will continue to be evaluated.

CENTRAL WISCONSIN AIRPORT

MISSION

Provide premier access to the world through aviation and be a catalyst for economic growth in our communities.

ABOUT THE DEPARTMENT

The Central Wisconsin Airport (CWA) is a regional non-hub airport located in Mosinee, WI, equidistant between Stevens Point and Wausau. The airport is owned by Marathon and Portage Counties and governed by the Central Wisconsin Joint Airport Board as provided for by an Intergovernmental Agreement under section 66.0301 of the Wisconsin Statutes. As a result, the airport is required to prepare an annual budget that is reviewed and approved by the Finance Committees of Marathon and Portage counties.



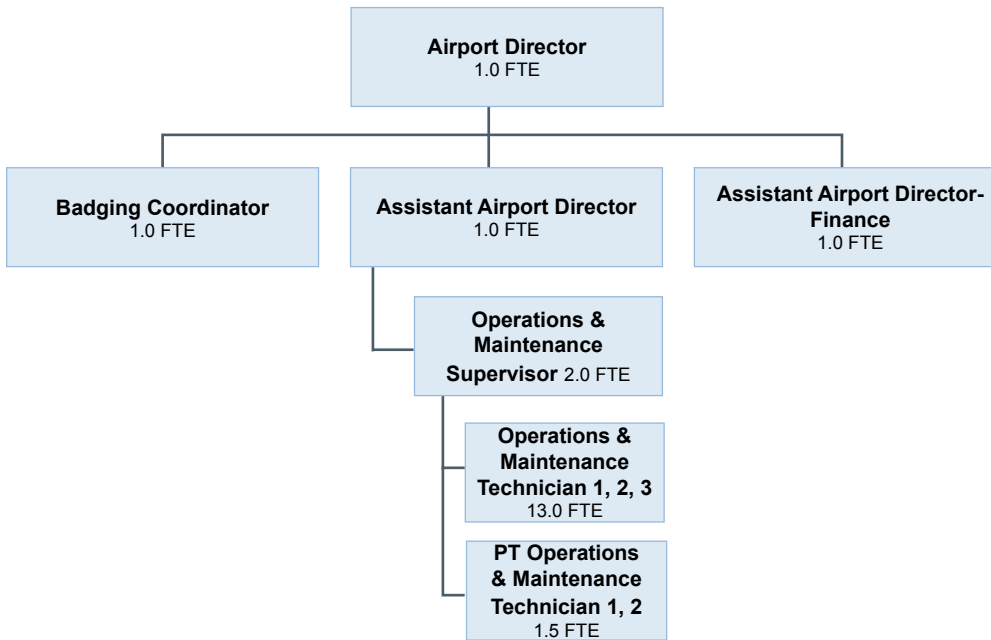
CENTRAL WISCONSIN AIRPORT

OUR TEAM

20.5 FTE

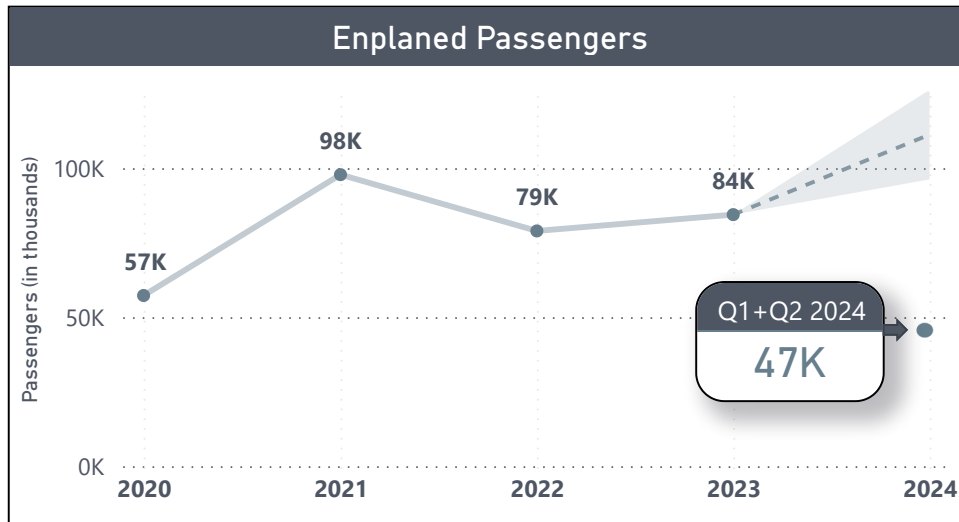


Brian Grefe
Airport Director
since 2016



2024 HIGHLIGHTS

- > **Financial Impacts** – The addition of Avelo Airlines contributed to increase revenues in several areas, including parking, Passenger Facility Fees (PFC), concessions, rental cars, and aviation fuel sales during the first eight months of the year. A mild winter also reduced expenses for runway de-icing and snow removal.
- > **Increase in Passengers** – The airport saw a rise in passengers on American and Delta flights compared to 2023. As of the end of June 2024, enplanements had increased by 31% for the year.



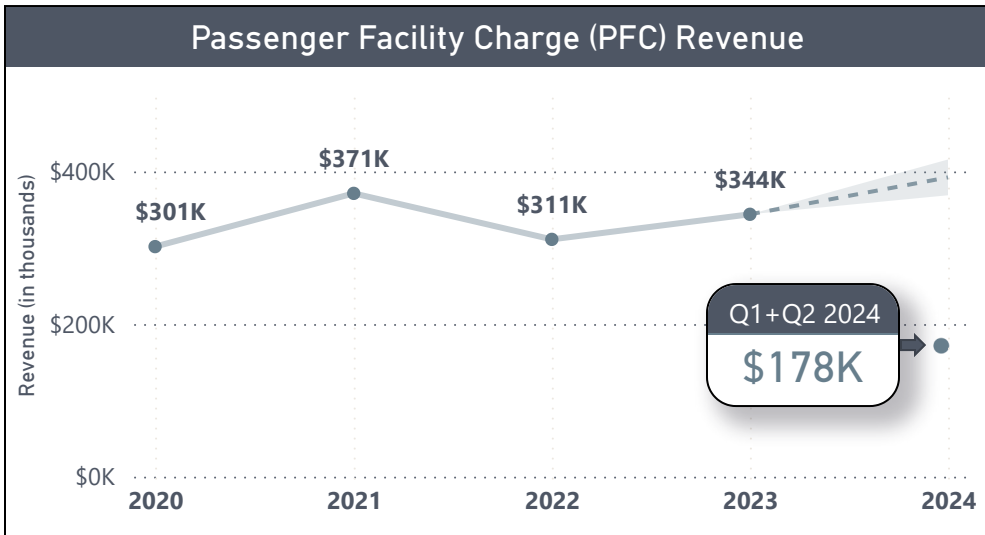
- > **New Fixed Based Operator (FBO)** – Ovation assumed fixed base operations on May 14, 2024.
- > **Loss of Avelo Airlines** – Avelo Airlines ended operations at CWA in August due to challenges related to the regional pilot and aircraft shortage, along with rising business costs.
- > **Tax Compliance Efforts** – In light of recent changes in personal property tax laws, the Airport has made substantial efforts to ensure that properties subject to private leases are appropriately taxed. These efforts ensured that local municipalities receive necessary tax revenues to support governmental operations. This will result in approximately \$226,920 in new tax revenue based on the 2023 tax rate.
- > **Major Projects** – In 2024, airport staff coordinated several significant projects:
 - The runway shift project was completed.
 - Construction for a new private hangar began.
 - The Air Traffic Control Tower equipment modernization project is scheduled for completion in September.



The primary feature of CWA's Runway 8/26 shift project can be seen here. The newer modern airfield is set to serve Central Wisconsin for years to come.

LOOKING AHEAD TO 2025

- > **Minimal Increase in Operational Revenue** – Revenue increases in 2025 will largely be offset by the rising cost of doing business. The 2025 Budget follows recent trends, with significant cost increases in areas such as utilities, operating supplies, contracted services, and health insurance. Efforts will be made to optimize airport finances throughout 2025.
- > **Independent Audit** – In 2025, the airport will complete an independent audit to better align with the audit timelines of Marathon and Portage counties.
- > **Flight Schedule Changes** – There is potential for aircraft upgauges on American Airlines and the possibility of Delta adding a third flight late in 2025.
- > **General Aviation Promotion** – Airport Administration will collaborate with the new Fixed Based Operator, Ovation, to promote general aviation opportunities at CWA.
- > **Capital Projects** – In 2025, the airport will replace two pickup trucks, a tractor and mower for the airfield, acquire a new Aircraft Rescue and Fire Fighting (ARFF) truck, and continue routine IT network equipment upgrades. Construction of the new private hangar which began in 2024 is also expected to be completed. Additionally, three federally funded capital projects from the recently completed Terminal Area Master Plan (TAMP) are planned for 2025:
 - Construction of a new CWA-owned aircraft hangar. This hangar will cost an estimated \$4.4 million, with \$400,000 in local funding already budgeted in 2024.
 - Construction of a new CWA-owned general aviation passenger terminal. The new terminal will cost an estimated \$6 million, with local funding not to exceed \$250,000, which was approved in the 2024 budget.
 - Rehabilitation of the general aviation apron and ramp. This project will cost an estimated \$2 million, with \$50,000 in local funding included in the 2025 budget. The completion of this project is contingent on securing federal funding.
- > **Debt Issuance** – No county-issued debt is requested for 2025 and none is anticipated for 2026.
- > **Debt Service Payments** – Debt service payments total \$524,262.50 for 2025. Of this amount, \$72,041.92 will be paid from the Passenger Facility Charge (PFC) fees, with the remaining \$452,220.58 covered by CWA’s fund balance.



CITY-COUNTY INFORMATION TECHNOLOGY COMMISSION

MISSION

We are one IT team bound together with one mission, to serve the community by helping our governmental partners use technology effectively.



ABOUT THE DEPARTMENT

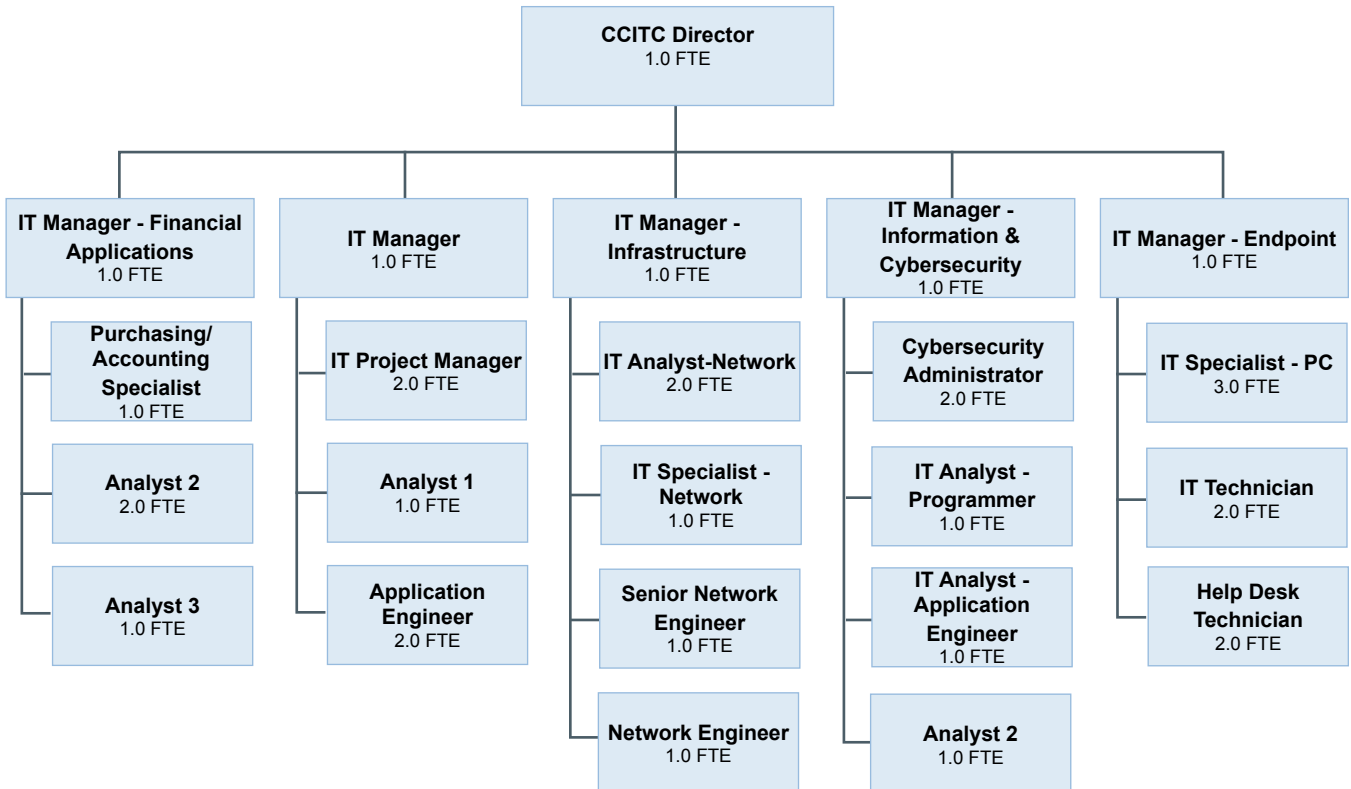
The City-County Information Technology Commission (CCITC) serves the City of Wausau, Marathon County, and North Central Health Care by providing the implementation and operation of cooperative data processing and management of information systems. Moreover, CCITC provides information services to all City and County departments including installing and maintaining computer hardware and software, while interfacing with NCHC's Internal IT resources to support NCHC operational and strategic IT needs.

OUR TEAM

32.0 FTE

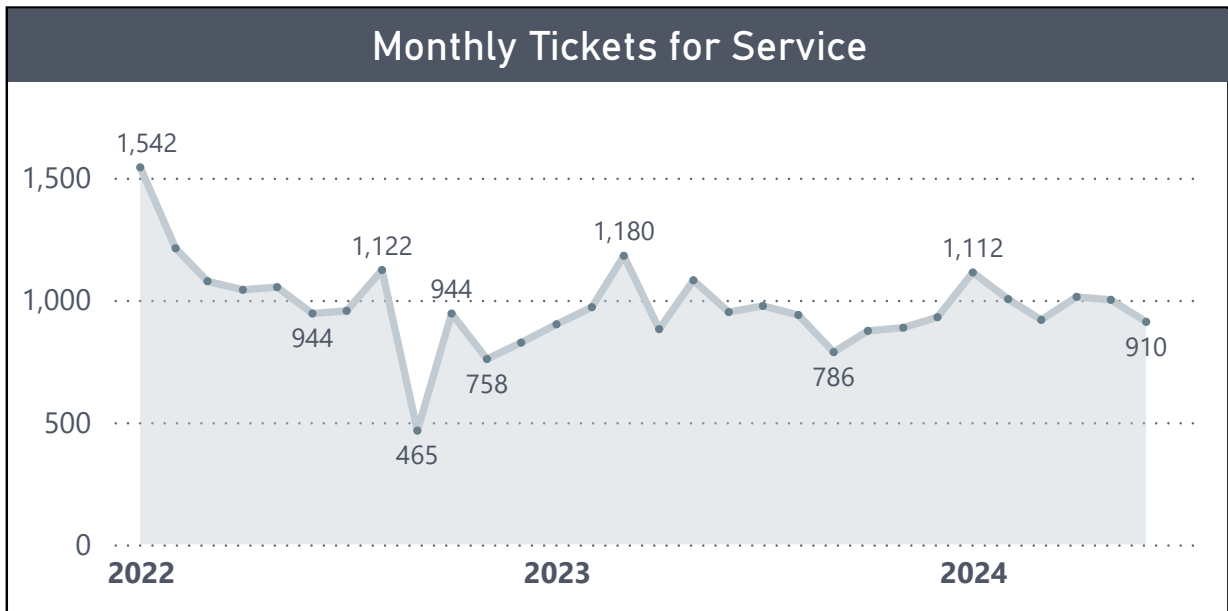


Gerard Klein
CCITC Director
since 2007



2024 HIGHLIGHTS

- > **Workday Implementation** – CCITC dedicated significant effort to the ongoing implementation of Workday. Key accomplishments include:
 - Collaborated with County Finance staff to develop 225 new Workday reports.
 - Added a Workday Analyst with an accounting background to optimize the new financial system and provide training for county staff.
 - Loaded the 2024 budget from Adaptive to Workday.
- > **Microsoft Licensing Project** – A new Microsoft licensing model was implemented for the City of Wausau, Marathon County, and North Central Health Care. This model added value for staff requiring advanced features, while reducing costs for those with basic needs. This project resulted in a 30% savings from the original budget forecast.
- > **Strategic Planning** – CCITC completed a new 5-year Strategic Plan.
- > **Broadband Support** – CCITC continued its support of the county's broadband goals and the Broadband Task Force. Efforts were focused on preparing for the upcoming BEAD grant cycle by improving map data, providing public information, and regularly engaging with internet service providers.
- > **Other Major Projects** –
 - Completed upgrades of audio/video equipment in all six courtrooms, both hearing rooms, and three jail video systems
 - Managed the implementation of technology at the Lake View Conference Center.
 - Supported the technology design for the new Regional Forensic Science Center.
 - Assisted Corporation Counsel in implementing the county's public records portal.



LOOKING AHEAD TO 2025

- > **Complete Workday Implementation** – The continued implementation of Workday will remain a key focus for CCITC staff in 2025. Priorities will include:
 - Training departmental accounting staff.
 - Supporting the ongoing implementation of the learning management module.
 - Enhancing the budget planning process for payroll and expense forecasting.
 - Automating purchasing card processes.
 - Transitioning the Sheriff's Office to Workday for time reporting and scheduling.
- > **Other Major Projects** –
 - 911 Communications Center Upgrades – The 911 Communications Center will transition to the statewide fiber network (ESINET), eliminating reliance on outdated infrastructure. Text-to-911 capabilities will also come online.
 - Phone System Replacement – Efforts to replace the Cisco phone system will continue as current hardware is at end-of-life.
 - Asset Management System – A new asset management system will be implemented for the Parks, Recreation and Forestry, and Facilities & Capital Management departments.
 - Relocation of IT Infrastructure off River Drive - In 2025, CCITC staff will complete the reconfiguration of the downtown network, removing network equipment from the River Drive facilities. This is a key step in enabling the county to explore the potential divestment of the properties along River Drive.

CLERK OF COURTS

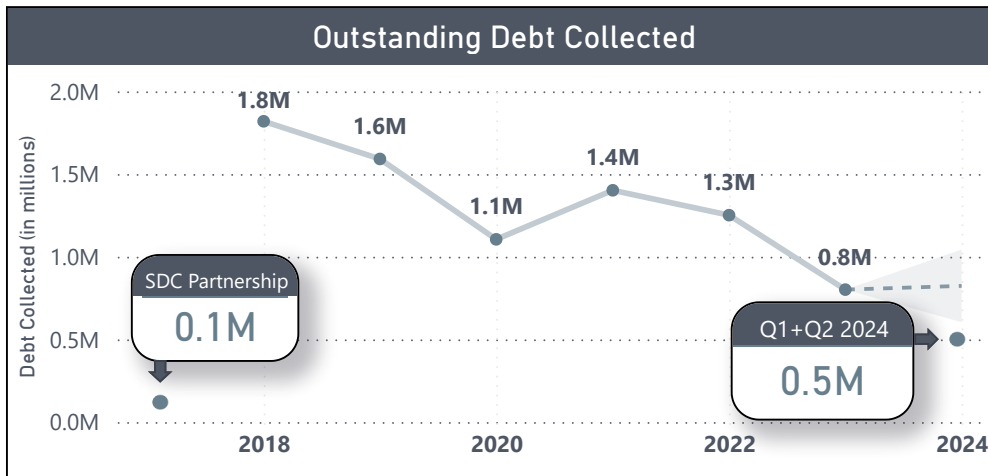
MISSION

The Clerk of Courts Office exists to assure complete and responsive access to justice and to maintain the successful operations of the courts. They are successful when the public and the courts have what is needed to assure an outcome that is timely, ethical, efficient, and which respects the dignity and value of all involved.

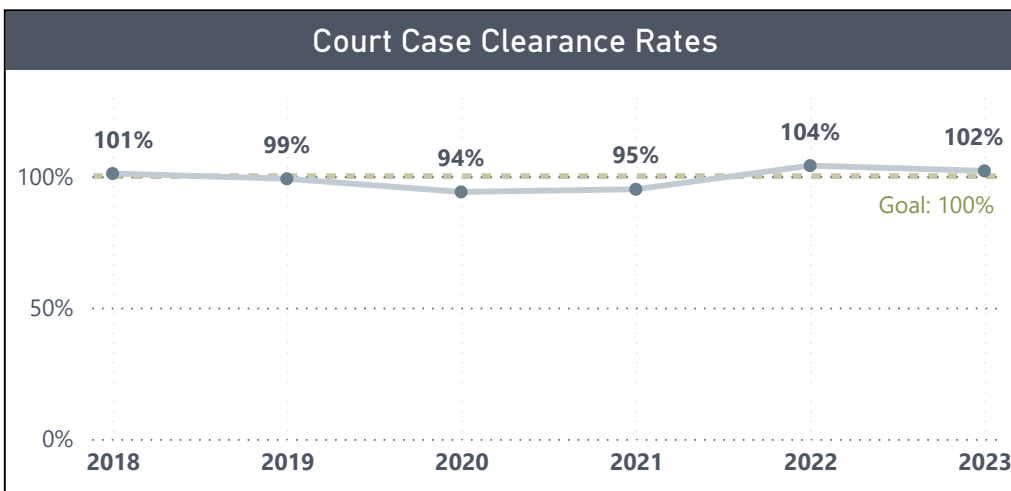
ABOUT THE DEPARTMENT

The Clerk of Courts Office performs a wide range of responsibilities to ensure the functioning within Marathon County Circuit Court. Some of those duties include: the receipt, maintenance, and securing of all official circuit court records, responsibility for ensuring staffing for all circuit court proceedings, management of the jury process, and primary responsibility for the collection and disbursement of funds in accordance with court orders and Wisconsin State law.

The Clerk of Courts budget is comprised of funding from a number of sources, including the State of Wisconsin, county levy and user fees such as fines and forfeitures.



Since 2017, the Clerk of Courts Office has partnered with the State Debt Collection Agency (SDC) to collect past due court-ordered obligations. To date, the Clerk of Courts has collected nearly \$9 million in otherwise uncollectible debt.

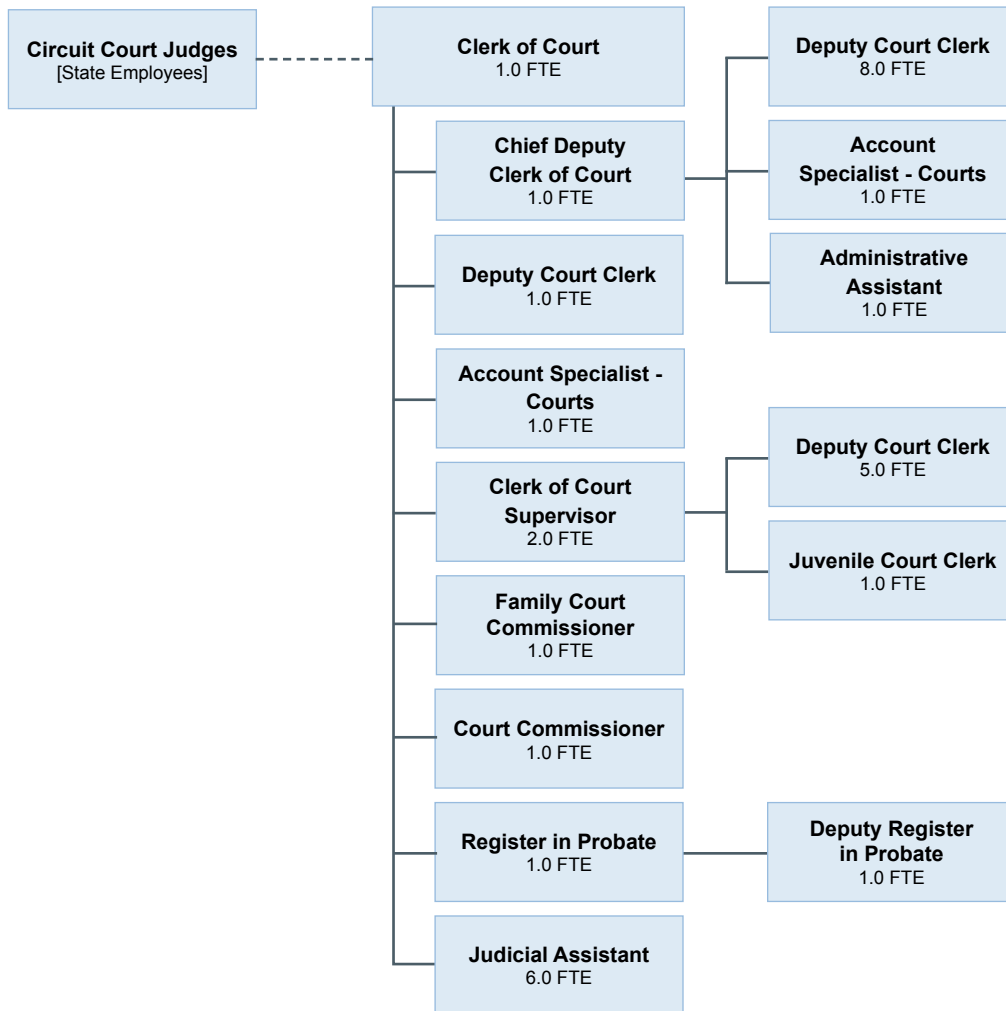


Clearance Rate Summary Reports provided by Director of State Courts Office. Please see Circuit Court Caseload Statistics page for their list of definitions: www.wicourts.gov/publications/statistics/

OUR TEAM
32.0 FTE



Kelly Schremp
Clerk of Court
since 2022



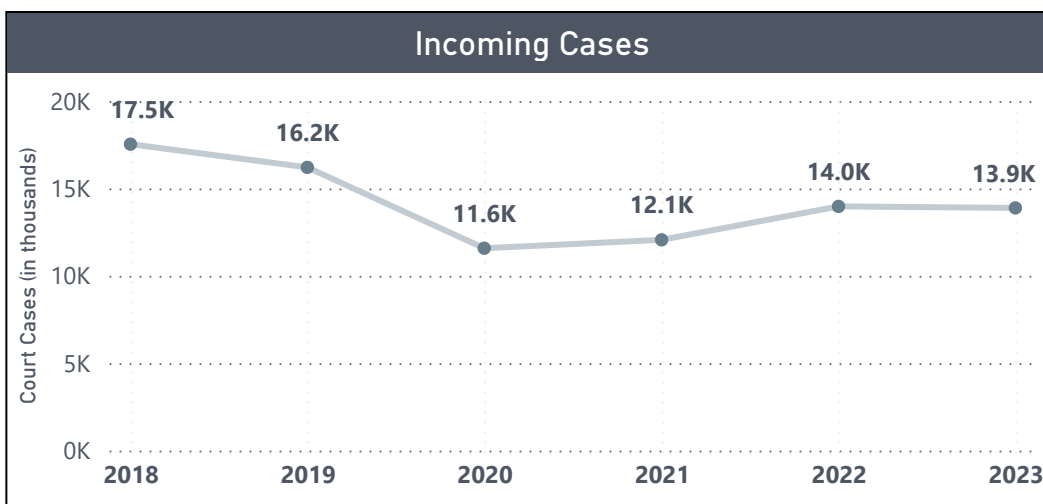
This chart reflects the abolishment of a 1.0 FTE Administrative Assistant position.

2024 HIGHLIGHTS

- › **Collections** – Since partnering with the State Debt Collection Agency in 2017, the office has collected over \$8,681,494 in otherwise uncollectible debt (as of June 2024).
- › **Restitution** – The Clerk of Courts Office will work to implement a program that will assist victims of crimes with the collection of restitution. This includes, but is not limited to, certifying the debt to the Department of Revenue - State Debt Collection Agency.
- › **Small Claims Mediation** – The Judicare Mediation Program has continued to be a valuable resource in resolving small claims cases, saving both time and money by reducing the need for court involvement.

LOOKING AHEAD TO 2025

- › **Interpreter Scheduling** – The rate of pay for interpreters has increased significantly. The office will work to schedule time blocks for interpreted hearings to decrease annual interpreter costs. The office will continue to utilize remote interpreters for hearings as allowed by statute, resulting in transportation-related cost savings. Additionally, the office will continue using state-certified interpreters approved by the Director of State Courts to ensure the maximum reimbursement allowable is received.
- › **Remote Hearings** – The office will continue its review and utilization of remote hearings to enhance efficiency for court appearances. This results in cost savings primarily related to transportation of inmates from various institutions.
- › **Budget Impacts** – Many court operations are non-discretionary and difficult to anticipate. Significant budget impacts arise from factors such as:
 - The number of jury trials held in a particular year, whether or not the jurors need to be sequestered, and the need for court interpreters during trial.
 - The number of defendants eligible for court-appointed attorneys. The court system continues to face a crisis due to the shortage of attorneys willing to accept Public Defender appointments and those willing to take court appointments.
 - The number of litigants that will need access to interpretation services. The Marathon County Circuit Court is dedicated to providing limited English proficient (LEP) individuals with timely and meaningful access to all court activities and programs in accordance with federal and state mandates.



Caseload Summary Reports provided by Director of State Courts Office. A new statistical reporting system was adopted in 2022, which may impact how cases are counted. Caution should be used when comparing pre-2022 data to post-2022 data. Source: www.wicourts.gov/publications/statistics/

BUDGET COMPARISON

Account Description	2023 Actual Amount	2024 Modified Budget	2024 6 month Actual	2025 Proposed Budget	2024/2025 % of Change
Revenues					
Tax Levy	\$1,675,782	\$1,646,783	\$1,646,783	\$1,674,440	1.68%
Intergovernmental Revenues	\$ 0	\$ 462,942	\$ 234,388	\$ 462,942	0.00%
Fines, Forfeits and Penalties	\$ 402,239	\$ 524,933	\$ 233,768	\$ 524,933	0.00%
Public Charges for Services	\$1,540,470	\$ 900,263	\$ 413,340	\$ 925,080	2.76%
Intergovernmental Charges	\$ 18,520	\$ 207,331	\$ 0	\$ 207,331	0.00%
Miscellaneous	\$ 103,896	\$ 151,443	\$ 66,039	\$ 151,443	0.00%
Total Revenues	\$3,740,907	\$3,893,695	\$2,594,318	\$3,946,169	1.35%
Expenditures					
Payroll	\$2,449,509	\$2,656,775	\$1,142,181	\$2,726,619	2.63%
General Government-Judicial	\$1,352,427	\$1,236,920	\$ 564,137	\$1,219,550	-1.40%
Total Expenditures	\$3,801,936	\$3,893,695	\$1,706,318	\$3,946,169	1.35%

Does not include revenues and expenses in the Grant Fund.

CONSERVATION, PLANNING, AND ZONING

MISSION

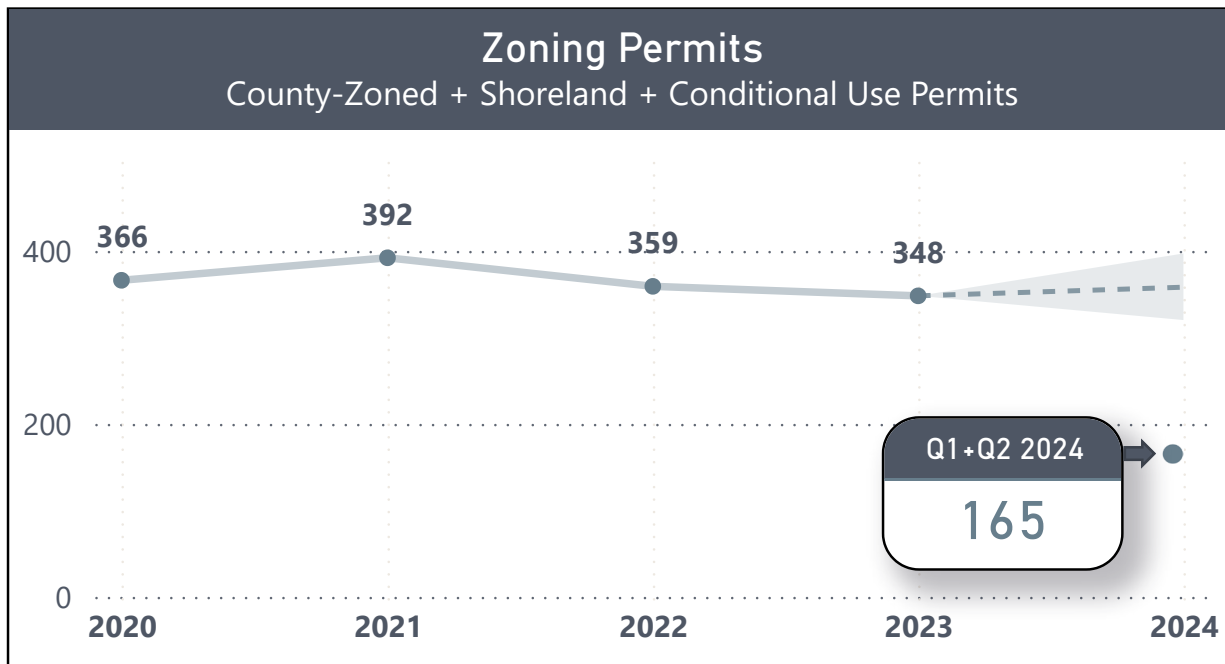
To protect our community's land and environment because we believe that the economic strength and vitality of our community is dependent on the quality of our resources. Through leadership, accountability, community engagement and collaborative partnerships we promote thoughtful and deliberate use of resources and innovative solutions, so that Marathon County has healthy people, a healthy economy, and a healthy environment today and tomorrow.

ABOUT THE DEPARTMENT

The Conservation, Planning, and Zoning Department (CPZ) works to protect our community's land and environment through work in four main programs:

- › Conservation Services
- › Planning Services
- › Land Information Services
- › Zoning & Regulatory Services

The work of the CPZ Department is such that its budget is reliant upon funding from local, State, and Federal sources. CPZ staff are well-respected and leaders in their fields. As such, CPZ continues to successfully compete for funding opportunities that reduce the need for tax levy resources.

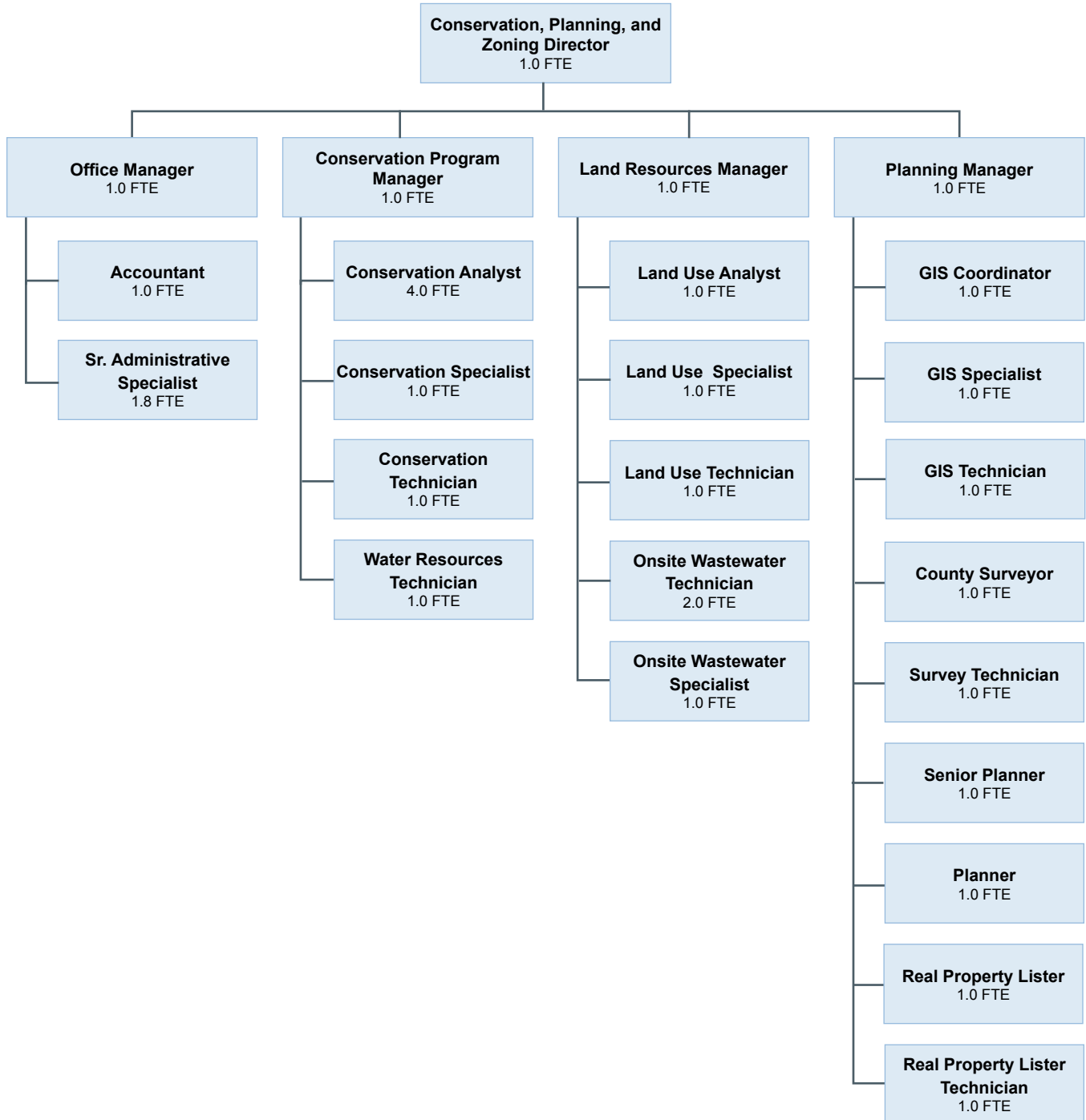


OUR TEAM

29.8 FTE

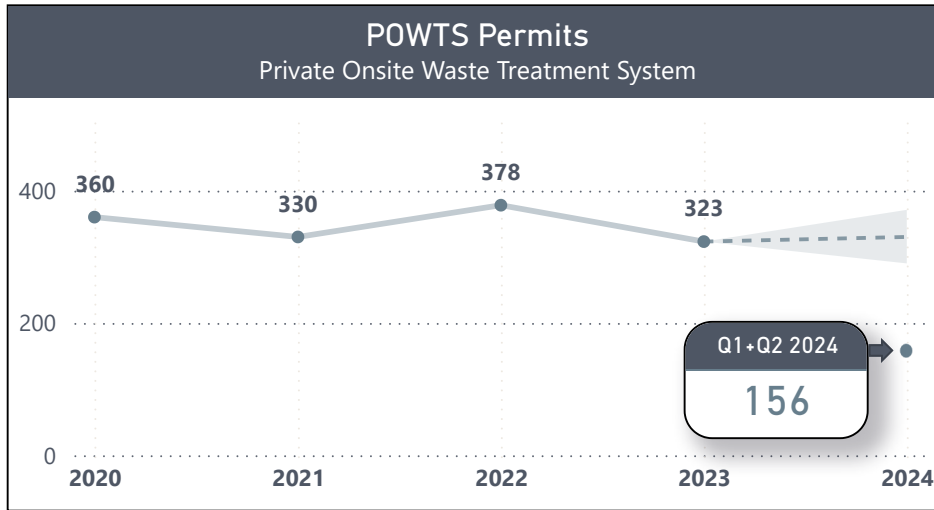


Laurie Miskimins
 Conservation, Planning, & Zoning Director
since 2021



2024 HIGHLIGHTS

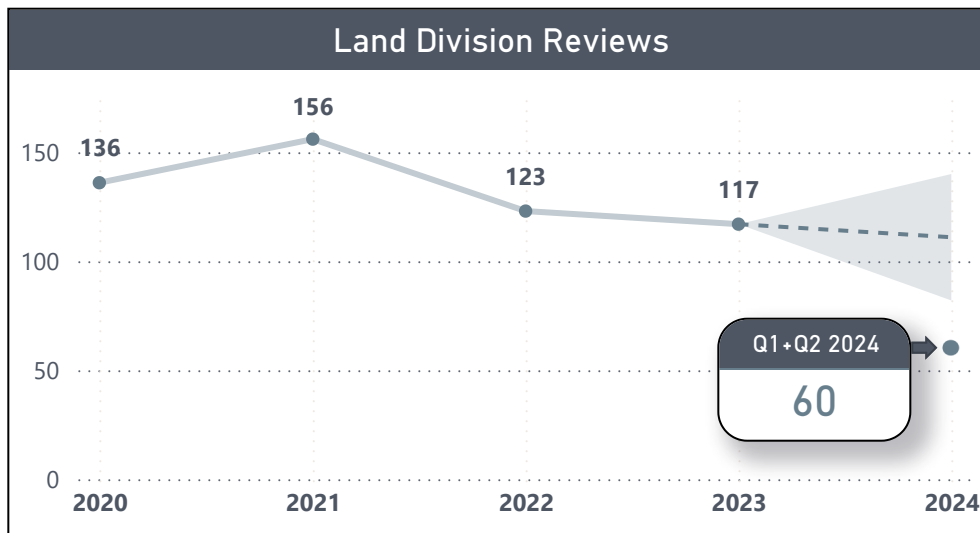
- POWTS Maintenance Program Integration Completion** – CPZ has successfully integrated all 17,000+ septic systems into the Marathon County Septic Maintenance Program, meeting the state’s requirement a year ahead of schedule. As part of this effort, CPZ also reorganized the notification and management processes for the maintenance program, streamlining operations for landowners, pumpers, and CPZ staff. These changes have resulted in greater efficiency in administering the program.



- Water Quality Improvement Efforts** – CPZ assisted over 1,250 landowners with well testing and/or the installation or replacement of septic systems. Through state ARPA funds, the Wisconsin Fund, and the county’s MCDEVCO loan program, CPZ helped dozens of landowners secure over \$500,000 in grants and loans to repair or replace wells and septic systems. Additionally, CPZ hosted and participated in several groundwater workshops and local meetings to educate the public on water quality, water testing, septic system replacement, and available funding sources. This initiative has strengthened the department’s collaboration with the Health Department, allowing staff to address complex water quality challenges through a multidisciplinary approach and improve communication with landowners.
- Inspection Process Improvements** – CPZ continued to enhance efficiency in its Regulatory and Land Information programs by expanding the use of tablets for field inspections, adopting new software to optimize inspection routes, and cross-training staff to provide backup during staffing shortages. These improvements have not only streamlined processes but also contributed to a healthier work culture.
- Farmland Preservation Plan Update** – In 2024, CPZ completed the update of the Marathon County Farmland Preservation Plan, a task required every 10 years by the Wisconsin Department of Agriculture, Trade, and Consumer Protection. This effort was completed in close collaboration with the Environmental Resources Committee and local towns.
- Navigating State Change in Assessments** – Following a change in the state’s personal property assessment process, CPZ’s Real Property Listers and Land Information staff worked with assessors, property owners, and county and state officials to develop and implement new procedures for property formerly assessed under personal property. This change was particularly difficult for property owners to navigate, so CPZ staff provided additional education and assistance to help them navigate this complex process.
- #MarathonMethod** – The Marathon Method focuses on connecting landowners with the information and resources they need to evaluate choices and solutions for improving water quality. When a water quality issue is identified for one landowner, we proactively inform surrounding landowners so they can consider testing their water as well. CPZ helps landowners understand their specific challenges and collaborates with county, state, and local partners to share up-to-date information, best practices, and available funding sources. The Marathon Method is recognized across the state for its effectiveness in addressing water quality issues.

LOOKING AHEAD TO 2025

- > **Comprehensive Plan 2026 Update** – Every 10 years, the county evaluates and updates its Comprehensive Plan, which serves as the framework guiding policies and actions to make Marathon County the healthiest, safest, and most prosperous county in Wisconsin. CPZ staff will lead this effort in coordination with the Executive Committee, other county departments, and the North Central Wisconsin Regional Planning Commission.
- > **Finalizing the Groundwater Plan** – CPZ is in the process of finalizing data analysis to better understand the county’s current water quality, as well as future needs and concerns related to groundwater. In 2025, CPZ will work closely with the County Board and regional stakeholders to outline strategies to maintain and/or improve water quality throughout the county.
- > **Increased Efforts in the Big Eau Pleine** – Grant funds received in 2024 will support not only the replacement of the aerator but also the develop of a new manure advisory system for farmers in the Big Eau Pleine watershed. This system will provide warnings during critical times to avoid manure spreading to reduce pollutants entering the watershed. CPZ is working with the Environmental Resources Committee to develop other policy strategies that can positively influence water health in the Big Eau Pleine.
- > **Orthoimagery Update** – Land information is central to county operations and supports the 61 municipalities in Marathon County, as many essential services depend on accurate geospatial data and land records. Accurate aerial imagery is a critical component of the county’s land information, used by multiple departments and partners for a variety of programs and planning efforts. In 2025, CPZ will update the county’s imagery, a process that occurs every five years.



BUDGET COMPARISON

Account Description	2023 Actual Amount	2024 Modified Budget	2024 6 month Actual	2025 Original Budget	2024/2025 % of Change
Revenues					
Tax Levy	\$1,513,240	\$1,638,963	\$1,638,963	\$1,686,745	2.92%
Intergovernmental Revenues	\$1,757,253	\$1,587,370	\$ 353,727		-100.00%
Licenses and Permits	\$ 363,588	\$ 522,000	\$ 179,860	\$ 523,750	0.34%
Public Charges for Services	\$ 366,219	\$ 198,600	\$ 165,800	\$ 182,690	-8.01%
Intergovernmental Charges	\$ 306,380	\$ 62,586	\$ 185,426	\$ 51,520	-17.7%
Miscellaneous Revenue	\$ 17,431		\$ 11,799	\$ 2,500	100.0%
Total Revenues	\$4,324,111	\$4,009,519	\$2,535,575	\$2,447,205	-38.97%
Fund Balance Applied		\$1,069,333	\$ 0	\$1,220,000	14.09%
Total Revenues & Fund Bal Applied	\$4,324,111	\$5,078,852	\$2,535,575	\$3,667,205	-27.79%
Expenditures					
Payroll	\$2,573,970	\$2,759,526	\$1,289,771	\$2,194,037	-20.49%
Conservation and Development	\$2,038,954	\$2,319,326	\$ 770,255	\$1,473,168	-36.48%
Total Expenditures	\$4,612,924	\$5,078,852	\$2,060,026	\$3,667,205	-27.79%

Does not include revenues and expenses in the Grant Fund.

CORPORATION COUNSEL

MISSION

The Office of Corporation Counsel serves the collective safety and welfare of the residents of Marathon County by providing civil legal services including enforcement, counsel, and referral to county departments and the County Board.

ABOUT THE DEPARTMENT

The Corporation Counsel, Michael Puerner, serves as the parliamentarian and provides legal advice, assistance, formal opinions and court representation to the County Board, County departments, elected officials and County commissions, boards and committees. Attorneys within the office also provide legal services and advice to county staff in the following areas:

- > General Legal Services
- > Ordinance Enforcement
- > Involuntary Mental Health Commitments
- > Adult Guardianships/Protective Placements
- > Children in Need of Protection & Services (CHIPS)
- > Minor Guardianships
- > Termination of Parental Rights (TPR)
- > Child Support Enforcement & Paternity Actions
- > Open Meetings/Public Records/Robert's Rules of Order
- > Immunity/Claims Against the County
- > Risk Management

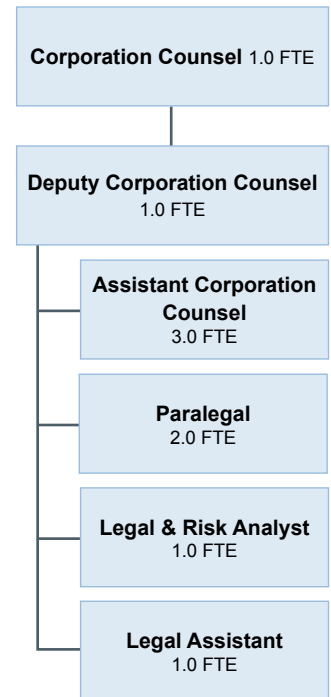
The department also provides various legal services to the City-County Information Technology Commission, North Central Health Care, the Aging and Disability Resource Center of Central Wisconsin, Lincoln County, Langlade County, the Marathon County Public Library, and Marathon County Special Education, as provided for within various inter-governmental contracts.

OUR TEAM

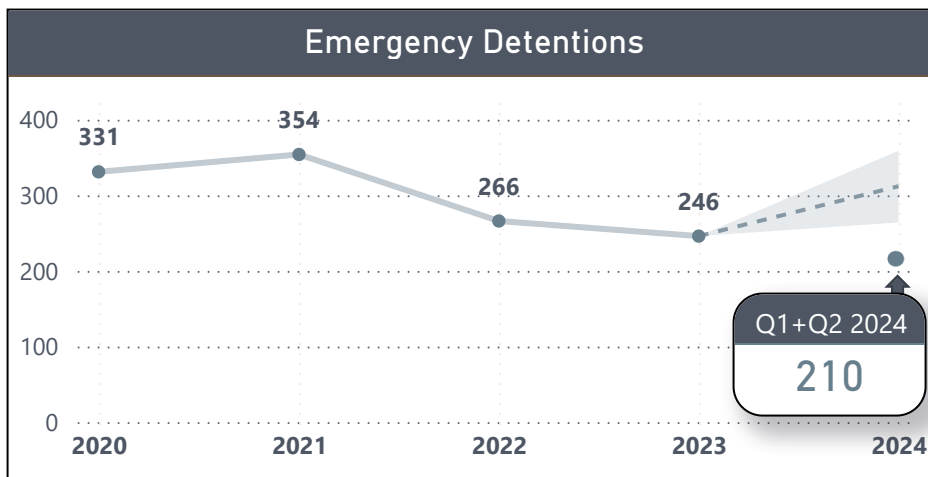
9.0 FTE



Michael Puerner
Corporation Counsel
since 2021

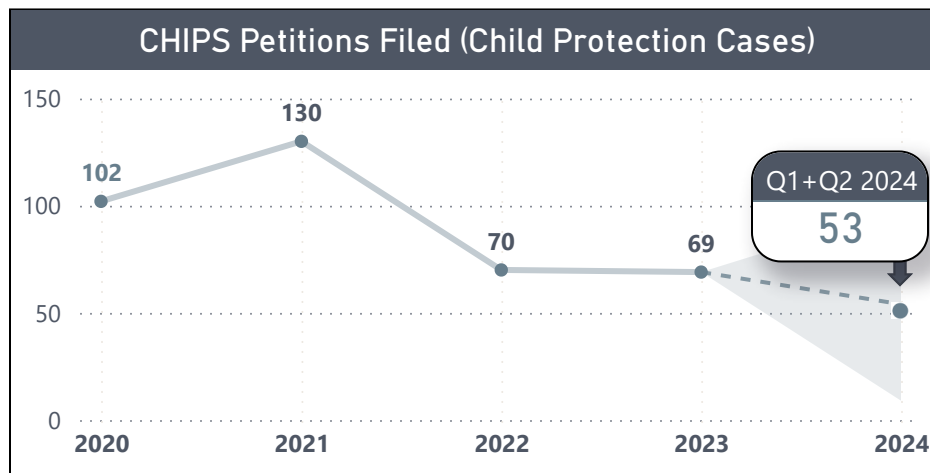


Emergency Detentions



2024 HIGHLIGHTS

- > **Tax Delinquent Properties** - Following the direction of the County Board, Corporation Counsel has submitted the County's first 21 tax delinquent properties to the Marathon County court system through the in rem foreclosure process. In conjunction with the updated ordinances relative to disposing of delinquent properties acquired by the county, properties have been returning to the tax rolls instead of lingering in delinquent status.
- > **Risk Management** - Corporation Counsel staff have taken on risk management duties for the County as they relate to actual or potential legal claims. This transition has resulted in improved information sharing and processing or handling of claims and insurance requirements countywide as well as direct supervision of assigned insurance counsel on litigated claims.
- > **Organizational Meeting and Board Trainings** - Corporation Counsel assisted County Administration in providing materials and trainings to new and returning board members. These trainings were focused on public records obligations, open meetings law requirements, parliamentary procedure, and ethical obligations.
- > **Child Protection Legal Trainings** - As the assigned prosecutors of Child Protection (CHIPS) cases, Corporation Counsel staff have engaged with our strong social work teams at the Department of Social Services to provide legal training relative to court procedures in CHIPS cases, termination of parental rights (TPR) cases, and guardianship cases to ensure such cases are handled consistently and efficiently.



LOOKING AHEAD TO 2025

- > **Tax Delinquent Properties** - Corporation Counsel will continue to submit properties identified by the County Treasurer as delinquent to the court for in rem foreclosure proceedings. Having established a regular, reoccurring process, 2025 will see continued progress on reducing the number of outstanding tax delinquent properties within Marathon County.
- > **Contract Review Process** - Corporation Counsel will continue work with County Administration to develop a uniform process for contract review that can be applied countywide to procurements. A uniform process ensures procurement code compliance and adds a legal review to our successful procurement processes.
- > **Expanded Legal Trainings** - Corporation Counsel staff will expand regular legal trainings to county departments, including trainings for inpatient and outpatient providers relative to mental health commitment proceedings and adult protective services proceedings.
- > **Rules Review** - Corporation Counsel will work closely with the County Board Rules Review Committee to identify portions of the County Board rules that may require review, alteration, addition, or subtraction.

BUDGET COMPARISON

Account Description	2023	2024	2024	2025	2024/2025
	Actual Amount	Modified Budget	6 month Actual	Original Budget	% of Change
Revenues					
Tax Levy	\$ 458,693	\$ 583,668	\$ 583,668	\$ 588,793	0.88%
Public Charges for Services	\$ 0	\$ 0	\$ 457	\$ 0	0.00%
Intergovernmental Charges	\$ 195,228	\$ 387,975	\$ 31,523	\$ 414,837	6.92%
Total Revenues	\$ 653,921	\$ 971,643	\$ 615,648	\$ 1,003,630	3.29%
Expenditures					
Payroll	\$ 745,343	\$ 944,143	\$ 381,154	\$ 975,255	3.30%
General Government - Legal	\$ 32,552	\$ 27,500	\$ 21,414	\$ 28,375	3.18%
Total Expenditures	\$ 777,895	\$ 971,643	\$ 402,568	\$ 1,003,630	3.29%

Does not include revenues and expenses in the Grant Fund.

COUNTY CLERK

MISSION

The County Clerk performs duties prescribed by State Statute, including the handling of elections, marriage licensing, and the retention of records associated with the County Board. The office seeks to organize and carry out its duties in the most efficient manner possible..

ABOUT THE DEPARTMENT

The County Clerk's Office is the official Clerk to the Marathon County Board of Supervisors. All County Board minutes, original resolutions, and ordinances are on file in the Clerk's Office. The Clerk is responsible for posting all County Board official agendas and publishing the minutes and ordinances in the newspaper. Following the approval of the County budget, the County Clerk apportions the taxes to each of the 61 Marathon County municipalities.

The County Clerk's Office also serves as the chief election official and conducts all federal, state, county, local, and school district elections.

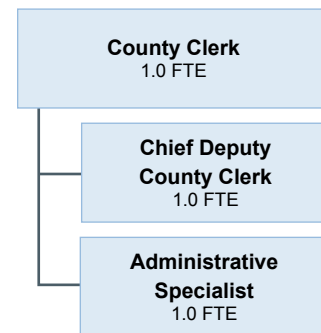
Additionally, the County Clerk's Office issues marriage licenses, terminations of domestic partnership, U.S. Passports, direct seller's permits, timber cutting permits, and distributes the state dog licenses to local municipal treasurers. The department serves as the filing agent for farmland preservation, receives claims filed against Marathon County, and keeps all Marathon County contracts and leases on record. The office compiles and distributes the Marathon County Public Officials Directory and the Property Valuation Statistical Report. The office receives all mail addressed to County Departments and provides courier services to distribute inter- and intra-office mail to the various county facilities. Notary Public services are also provided in the office.

OUR TEAM

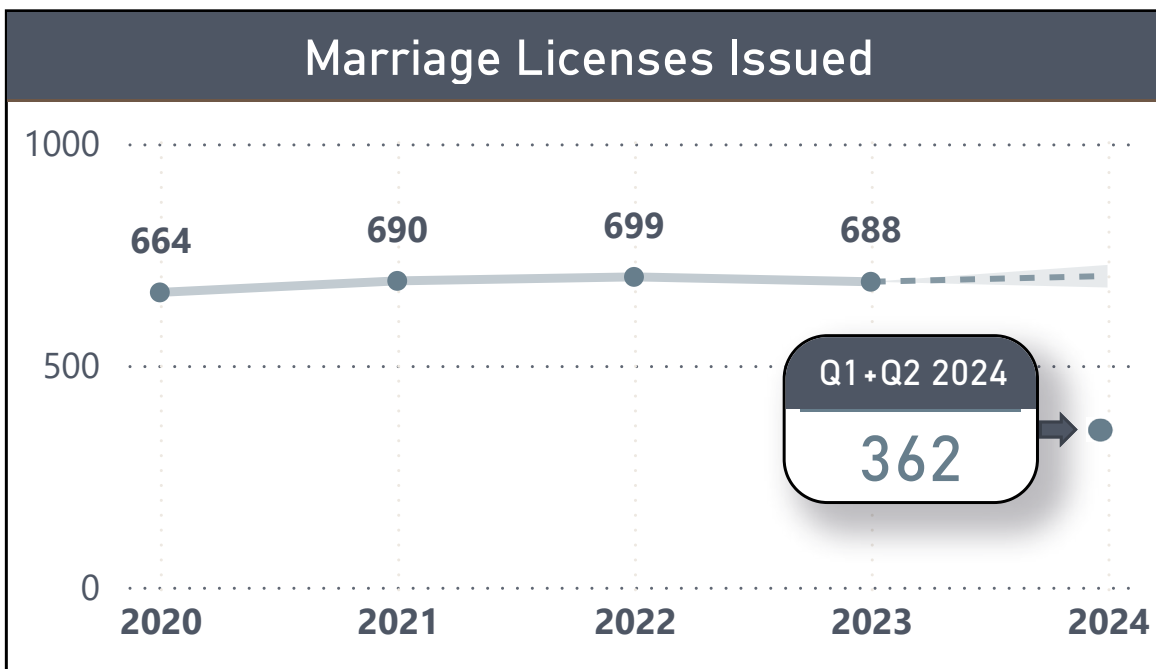
3.0 FTE



Kim Trueblood
County Clerk
since 2019



This chart reflects the abolishment of a 1.0 FTE Administrative Specialist position.

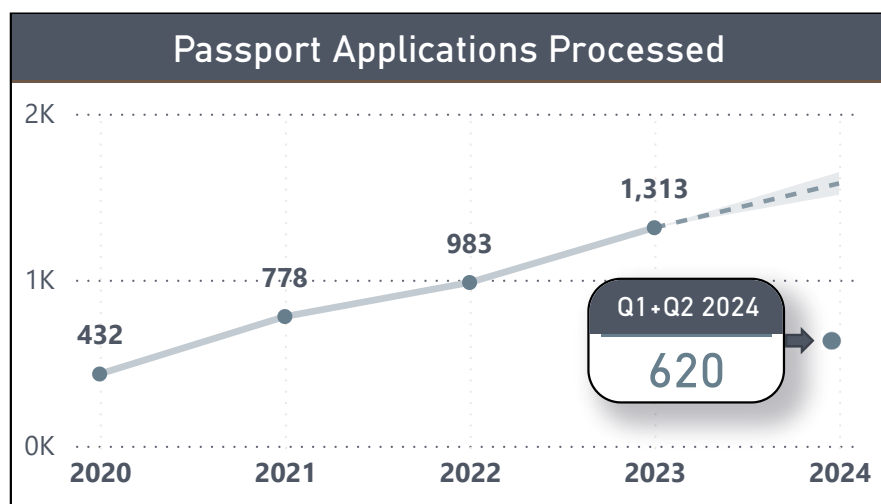


2024 HIGHLIGHTS

- › **Elections** – 2024 was an “election olympics” year. In collaboration with municipal clerks, the Clerk’s Office will have successfully administered four elections, including one for a new County Board, a partisan primary, and the presidential election. Additionally, new processes related to chain of custody for election materials were implemented to further increase the confidence and trust that Marathon County residents can have in their elections.
- › **County Board** – The County Clerk’s Office assisted in the onboarding of 13 new County Board Supervisors in April through participation in orientation, payroll processing, IT onboarding, and the ordering of business cards and name tags. The office will continue to serve as the main point of contact for any questions throughout the remainder of the session. Furthermore, the Clerk’s Office continues to staff six of the seven standing committees, and several subordinate bodies of the Board, providing streamlined agenda management and meeting support.
- › **Surplus Property** – Multiple surplus and tax delinquent properties were sold through Wisconsin Surplus Property, returning those properties to the tax rolls and adding the proceeds to the County.
- › **Courier Service** – In collaboration with Facilities and Capital Management, the courier service was brought in-house, saving taxpayer dollars and providing a more reliable and efficient service to county departments.

LOOKING AHEAD TO 2025

- › **Elections** – 2025 will see fewer elections with only two scheduled in the spring for municipalities and school districts. Clerk’s Office staff will continue to collaborate with the 61 municipal clerks across the county to ensure that Marathon County residents have confidence in the election processes. Some new processes implemented for the 2024 elections will continue, ensuring the highest level of election integrity for Marathon County voters.
- › **County Board** – The Office will continue to provide clerk support to the County Board and each of its standing committees to include creating agendas and minutes. Additionally, staff will continue working with Supervisors to ensure that they are trained in the Workday processes for mileage and expense reimbursement.
- › **Tax Deed Property** – In 2025, the Clerk’s Office anticipates receiving a large number of tax deed properties from the Treasurer’s office. The Clerk’s Office will continue to work with Corporation Counsel to get these properties listed for sale on the Wisconsin Surplus auction site, resulting in delinquent tax revenues being returned to the County.
- › **Continuous Improvement** – The Clerk’s Office will continue to offer marriage license and passport appointment opportunities during select County Board meetings. Additionally, as more departments move to the Lake View campus, courier routes and other processes will become even more efficient.



BUDGET COMPARISON

COUNTY CLERK					
	2023	2024	2024	2025	2024/2025
	Actual	Modified	6 month	Original	% of
Account Description	Amount	Budget	Actual	Budget	Change
Revenues					
Tax Levy	\$460,787	\$455,140	\$455,140	\$535,042	17.56%
Licenses and Permits	\$ 40,980	\$ 20,000	\$ 15,525	\$ 25,000	25.00%
Public Charges for Services	\$370,252	\$ 45,000	\$195,476	\$ 45,000	0.00%
Intergovernmental Charges	\$ 72,431	\$160,000	\$ 35,912	\$ 95,000	-40.63%
Miscellaneous Revenue	\$ 65	\$ 0	\$ 105	\$ 0	0.00%
Total Revenues	\$944,515	\$680,140	\$702,158	\$700,042	2.93%
Expenditures					
Payroll	\$247,615	\$231,190	\$121,557	\$270,642	17.06%
General Government - General Admin	\$394,693	\$448,950	\$152,687	\$429,400	-4.35%
Total Expenditures	\$642,308	\$680,140	\$274,244	\$700,042	2.93%

County Board

County Board					
	2023	2024	2024	2025	2024/2025
	Actual	Modified	6 month	Original	% of
Account Description	Amount	Budget	Actual	Budget	Change
Revenues					
Tax Levy	\$442,686	\$458,194	\$458,194	\$473,653	3.37%
Total Revenues	\$442,686	\$458,194	\$458,194	\$473,653	3.37%
Expenditures					
Payroll	\$290,183	\$320,694	\$142,135	\$334,053	4.17%
General Government - Legislative	\$ 96,698	\$137,500	\$ 32,323	\$139,600	1.53%
Total Expenditures	\$386,881	\$458,194	\$174,458	\$473,653	3.37%

Does not include revenues and expenses in the Grant Fund.

COUNTY TREASURER

MISSION

The County Treasurer’s Office has the statutory duty of receiving all moneys from all sources belonging to the county and all other moneys which by State Statute or County ordinance are to be paid to the Treasurer. The Statutory duties include collection of property taxes and settling with other jurisdictions. The Treasurer’s Office also has the responsibility for cash management and the investment of funds by County Resolution.

ABOUT THE DEPARTMENT

The County Treasurer executes its mission by following a number of key strategies:

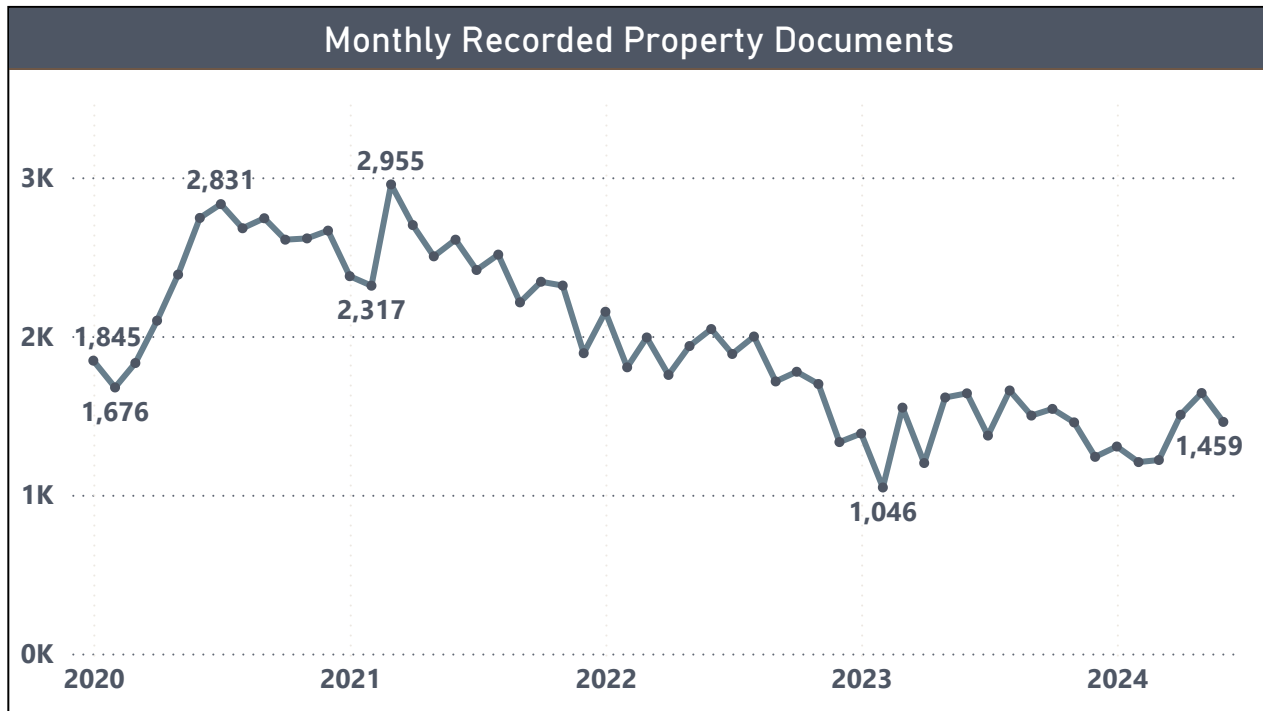
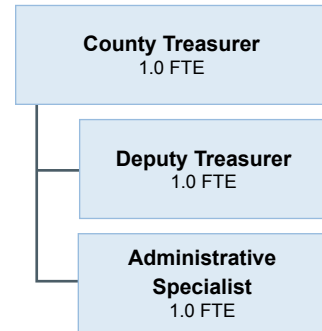
- › working collaboratively with the State of Wisconsin, local school districts, and each of our 61 local municipalities to ensure payments are distributed appropriately;
- › providing timely and accurate information to the public through our land records system;
- › prudent, professional management of county investments; and
- › working collaboratively with other county departments to address tax delinquent properties.

OUR TEAM

3.0 FTE



Connie Beyersdorff
County Treasurer
since 2020



2024 HIGHLIGHTS

- › **Tax Delinquent Properties** – Successfully worked with the County Clerk’s Office and Corporation Counsel’s Office to process tax delinquent properties under the new in-rem process that was adopted by the County Board.
- › **Audit** – Treasurer’s Office staff assisted the Finance Department with the reconciliation and other processes that contributed to the successful completion of the annual audit.

LOOKING AHEAD TO 2025

- › **Tax Delinquent Properties** – Through continued collaboration with the County Clerk’s Office, Corporation Counsel’s Office, and the Human Resources, Finance, and Property Committee, the Treasurer’s Office will continue efforts to reduce the number of tax delinquent properties in the county, with a goal of reducing that number significantly in 2025.
- › **Continued Teller Implementation** – The Treasurer’s Office will continue to work with the Finance Department and other county departments on the implementation of the Teller receipting system.
- › **Audit** – In coordination with the Finance Department, the Treasurer’s Office will work to identify opportunities to improve the receipting process to streamline the audit process for grant accounting and financial management. These efforts will contribute to the county’s goal of completing an Annual Comprehensive Financial Report.
- › **Operational Support for Centralized Finance** – As the county moves toward a centralized Finance model, the Treasurer’s Office will work with the Finance Department to communicate needs from county departments.

BUDGET COMPARISON

Account Description	2023	2024	2024	2025	2024/2025
	Actual Amount	Modified Budget	6 month Actual	Original Budget	% of Change
Revenues					
Tax Levy	\$(19,904,011)	\$(21,031,006)	\$(21,031,006)	\$(24,035,827)	14.29%
Other Taxes	\$ 15,662,636	\$ 13,303,800	\$5,634,697	\$15,333,440	15.26%
Intergovernmental Revenues	\$ 6,389,072	\$ 7,914,888	\$281,762	\$8,846,711	11.77%
Public Charges for Services	\$ 41,175	\$ 30,200	\$3,411	\$30,200	0.00%
Intergovernmental Charges	\$ 4,555	\$ 2,000	\$60	\$2,000	0.00%
Miscellaneous Revenue	\$ 187,810	\$ 374,488	\$24,828	\$374,488	0.00%
Total Revenues	\$ 2,381,237	\$ 594,370	\$(15,086,248)	\$551,012	-7.29%
Expenditures					
Payroll	\$ 266,030	\$ 292,170	\$130,856	\$284,812	-2.52%
General Administration - Financial Admin	\$ 533,574	\$ 302,200	\$130,343	\$266,200	-11.91%
Total Expenditures	\$799,604	\$594,370	\$261,199	\$551,012	-7.29%

Does not include revenues and expenses in the Grant Fund.

DISTRICT ATTORNEY

MISSION

The mission of the Marathon County District Attorney's Office is to use all reasonable and lawful diligence to hold accountable those who violate the law; to ensure that crime victims are treated with fairness, dignity, and respect; and to maintain safety and obtain justice for the residents of Marathon County.

ABOUT THE DEPARTMENT

The District Attorney is the head law enforcement officer in Marathon County and is the prosecutor in all cases of crime or county traffic ordinance violations committed in Marathon County. In this capacity, the District Attorney along with department staff work with the Marathon County Sheriff's Office, the Wisconsin State Patrol and local police departments to ensure the effective, efficient and uniform enforcement of the criminal laws and the administration of criminal justice throughout the county.

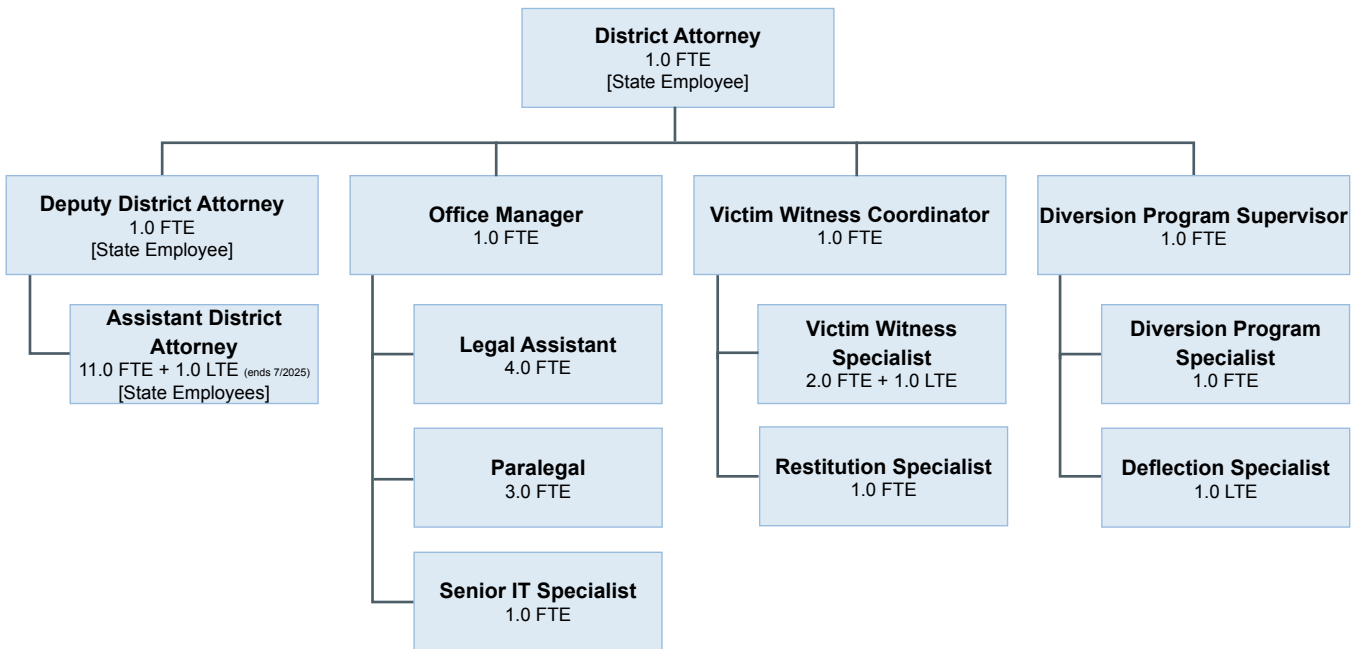
The District Attorney's Office also operates a Court Diversion Program that affords low-risk, first-time offenders the opportunity to avoid criminal charges and/or convictions if they agree to successfully complete a customized agreement that the District Attorney believes will be beneficial to them in hopes that they will not repeat criminal behavior in the future.

OUR TEAM

15.0 FTE



Theresa Wetzsteon
District Attorney
since 2016



2024 HIGHLIGHTS

- > **Change to Organizational Structure** – In February 2024, the department completed a LEAN process improvement evaluation of the criminal intake process. Based on the needs identified during the evaluation, two existing legal assistants transitioned to paralegal duties. This restructure was supported by County Administration and was recommended for inclusion in the 2025 budget, consistent with the reclassification process. This change will maximize the office staff’s capabilities, providing comprehensive case support for prosecutors handling high-level felony cases. Additionally, the creation of a multi-disciplinary team structure will streamline case processing across all Circuit Court branches, ensuring consistent communication and team membership.
- > **Deflection and Diversion Programs** –
 - **Deflection** – Since the District Attorney’s Office began facilitating the Deflection program in October 2023, the program has received 76 referrals. Of these, 25 participants have successfully completed the program. Currently, there are 31 active participants, with an additional 12 awaiting intake.
 - **Pre-Charge Diversion** – In the first seven months of 2024, the Pre-Charge Diversion program received 212 referrals, with 181 individuals successfully completing the program during the same period. Currently, there are 171 active participants and 39 pending intake.
 - **Post-Charge Diversion** – During the first seven months of 2024, the Post-Charge Diversion program received 209 referrals, with 125 participants successfully completing the program. Currently, there are 294 active participants, with an additional 97 pending plea or entry into the program.
- > **Dedication to Staff Wellness** – The District Attorney’s Office formed a multidisciplinary wellness committee, which meets regularly to identify areas where wellness support is needed. The committee also develops and implements programs to promote staff well-being and team-building.

LOOKING AHEAD TO 2025

- > **Potential Expansion of Diversion and Deflection Programs** – The District Attorney’s Office has applied for \$2.5 million in grants to support the potential expansion of the Diversion and Deflection programs. The goal is to enhance services for the unhoused population, Veterans, and individuals with Substance Use Disorder. If awarded, the proposed expansion would be brought forward to the appropriate committees and the County Board for consideration.
- > **Victim Witness Resources** – The District Attorney’s Office currently employs three full-time victim witness specialists who provide direct services to victims. One of these positions is funded by county-allocated ARPA funds. The addition of this staff member has been crucial in maintaining timely victim services in compliance with Wisconsin law and the Wisconsin Constitution. As this funding comes to an end, the District Attorney’s Office is collaborating with the Marathon County Data Officer to implement a data-driven approach to evaluating programs and service delivery. This data will guide the assessment of future staffing needs.
- > **Drug Endangered Children Protocol Review and Collaboration** – The District Attorney’s Office will continue working with stakeholders to review the system response to cases involving drug-endangered children. This includes evaluating the current Drug Endangered Children protocol and individual case responses. Stakeholders involved in the review include Marshfield Clinic, The Women’s Community, Children’s Wisconsin-Child Advocacy Center, the Marathon County Sheriff’s Office, the Wausau Police Department, and the Marathon County District Attorney’s Office.
- > **Office Space Addition** – The District Attorney’s Office will work with County Administration to develop a plan to relocate a portion of District Attorney staff offices to an area that will be vacated by the Finance Department upon moving to the Lake View Campus.

BUDGET COMPARISON

Account Description	2023	2024	2024	2025	2024/2025
	Actual Amount	Modified Budget	6 month Actual	Original Budget	% of Change
Revenues					
Tax Levy	\$ 941,361	\$ 950,672	\$ 950,672	\$ 946,320	-0.46%
Fines, Forfeits and Penalties	\$ 34,411	\$ 20,000	\$ 8,722	\$ 20,000	0.00%
Public Charges for Services	\$ 171,997	\$ 235,000	\$ 103,413	\$ 250,000	6.38%
Intergovernmental Charges	\$ 37,542	\$ 15,000	\$ 7,035	\$ 20,000	33.33%
Miscellaneous Revenue	\$ 2,730	\$ 0	\$ 0	\$ 0	0.00%
Total Revenues	\$1,188,041	\$1,220,672	\$1,069,842	\$1,236,320	1.28%
Expenditures					
Payroll	\$1,116,126	\$1,123,147	\$ 587,918	\$1,129,020	0.52%
General Government - Legal	\$ 136,920	\$ 97,525	\$ 62,094	\$ 107,300	10.02%
Total Expenditures	\$1,253,046	\$1,220,672	\$ 650,012	\$1,236,320	1.28%

Does not include revenues and expenses in the Grant Fund.

EMERGENCY MANAGEMENT

MISSION

The mission of Marathon County Emergency Management is to coordinate and assist communities in the county with their emergency management plans, advise Wisconsin Emergency Management of all emergency management activities in the county, direct and coordinate emergency management activities during a state of emergency, and direct countywide emergency management training programs and exercises.

ABOUT THE DEPARTMENT

Marathon County Emergency Management is the lead county agency charged with coordinating Marathon County's emergency planning, preparedness, mitigation, response, and recovery efforts for natural and man-made disasters. Emergency Management also aids the county departments with their preparedness and responses efforts as well. Emergency Management is the principal agency for disaster related training and exercises as well as the conduit for requesting region and state resources to address hazards, risks, and threats to public safety. Emergency management operates under the authority of Chapter 323 of the Wisconsin Statutes and Chapter 6 of the Marathon County ordinance.

Marathon County Emergency Management looks to two grants for substantial funding of its operation. The Emergency Planning and Community Right-to-Know Act (EPCRA) grant and the Emergency Management Performance Grant (EMPG) are allocated to Marathon County through State and Federal sources. Both EPCRA and EMPG grants require a dollar-for-dollar match for every dollar received.

EPCRA and EMPG funds are used to cover eligible expenses associated with hazardous materials planning and preparedness activities as well as the building and enhancement of critical capabilities in disaster preparedness, response, recovery, and mitigation activities. These mission areas, are vital to the safety and security of our county and delivered at a value to the taxpayers.

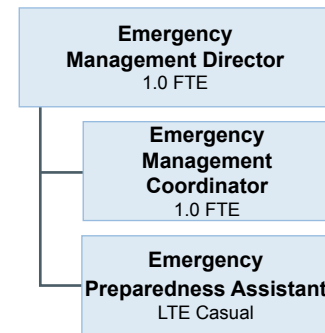
A third grant that Emergency Management uses is the Medical Reserve Corp State, Territory and Tribal Nations, Representative Organizations for the Next Generation (MRC-STTRONG). These grant funds strengthen the Medical Reserve Corp network and focus on emergency preparedness, response, and health equity needs.

OUR TEAM

2.0 FTE



Philip Rentmeester
Emergency Management Director
since 2015



2024 HIGHLIGHTS

- › **Training** – Marathon County hosted a successful national Emergency Management Basic Academy in 2024 at the new Lake View Conference Center! Run by the Emergency Management Institute, this academy is considered a gateway for individuals pursuing a career in emergency management and provides a foundation of education in emergency management. All the courses were well attended by students from across the region, the state, and other states.

- › **Exercises** – Marathon County was one of five counties in Wisconsin that participated in the statewide Wisconsin Emergency Management Bright Horizons Recovery Exercise. This exercise tested our local capabilities during a large-scale emergency when community resources will be overwhelmed and mutual aid may not be available.

The Bright Horizon Recovery Exercise consisted of a functional exercise based on the beginning of recovery operations, which began in a simulated Recovery Operations Center and then moved to a Multi-Agency Resource Center. The exercise aimed to engage county departments and agencies involved in disaster recovery to practice working together, learn more about our capabilities, and identify additional needs or planning gaps.

- › **Medical Reserve Corp** – The Medical Reserve Corps (MRC) initiative came on-line 2024. This community-based unit has already worked on improving local emergency recovery capabilities and building community preparedness and resilience. As the MRC continues to grow, we anticipate that it will help in the preparation and response to natural disasters, such as tornadoes, floods, and other weather extremes, as well as emergencies affecting public health. The MRC has already contributed to community preparedness by leading CPR/AED training and outreaches.
- › **New Location** – Emergency Management has settled in to its new office location at 1000 Lake View Drive. This facility has proven to be an excellent location to host seminars, workshops, training events, and exercises.
- › **Continuity of Operations/Emergency Operations Planning** – Courses in both areas have already been held in 2024 and the Emergency Operations Plan has been reviewed and revised. The Lake View Campus Emergency Action plan was developed by a collaborative effort from departments located at the Lake View Campus.

LOOKING AHEAD TO 2025

- › **Training** – Marathon County continues to be a leader in offering Emergency Management courses in Wisconsin. The Lake View Conference Center is considered a premier location in a centrally located site. Although early, courses in 2025 will include: Volunteer and Donation Management, Management of Spontaneous Volunteers, Evacuation and Sheltering, Amateur Radio workshop, Cyber Response Team, and Search and Rescue. All courses are instructed by state and national sources.
- › **Medical Reserve Corp** – The Medical Reserve Corp is projected to grow and bring on additional volunteers. The office will continue to look to the Corp to lead disaster volunteer agencies in the community through collaborative efforts and continue to build community preparedness with CPR/AED training and outreaches.
- › **Emergency Operations Center** – With the new location at 1000 Lake View Drive, the department is provided an opportunity to relocate the Emergency Operations Center. This site has everything an EOC needs with accessibility, parking, information technology, rooms, etc. The department anticipates offering Emergency Operations Center training in the second half of 2025.
- › **Exercises** – The National Exercise Division has selected Marathon County as an agency to support with a tabletop exercise. The focus of the exercise will be a Long-Term Power Outage.

BUDGET COMPARISON

Account Description	2023 Actual Amount	2024 Modified Budget	2024 6 month Actual	2025 Original Budget	2024/2025 % of Change
Revenues					
Tax Levy	\$ 65,368	\$ 167,965	\$167,965	\$137,205	-18.31%
Public Charges for Services	\$ 450	\$ 0	\$ 400	\$ 0	0.00%
Intergovernmental Charges	\$ 10,000	\$ 0	\$ 0	\$ 10,000	100.00%
Miscellaneous Revenue	\$ 0	\$ 0	\$ 645	\$ 30,000	100.00%
Total Revenues	\$ 77,103	\$ 167,965	\$169,010	\$177,205	5.50%
Expenditures					
Payroll	\$ 80,938	\$ 102,365	\$ 45,293	\$116,105	13.42%
Public Safety - Other	\$ 31,563	\$ 65,600	\$ 9,409	\$ 61,100	-6.86%
Total Expenditures	\$ 112,501	\$ 167,965	\$ 54,702	\$177,205	5.50%

Does not include revenues and expenses in the Grant Fund.

FACILITIES & CAPITAL MANAGEMENT

MISSION

The mission of the Marathon County Facilities and Capital Management Department is to make County-owned buildings energy efficient while maintaining occupant comfort, to secure these premises and inventories within, and to protect the health and wealth of all County employees and the general public.

ABOUT THE DEPARTMENT

The Marathon County Facilities and Capital Management Department services over 1,000,000 square feet of buildings and their respective grounds, providing preventive maintenance, repairs, custodial services, remodeling, light construction, grounds maintenance, electric, plumbing, heating, ventilation, cooling, code compliance and security systems maintenance.

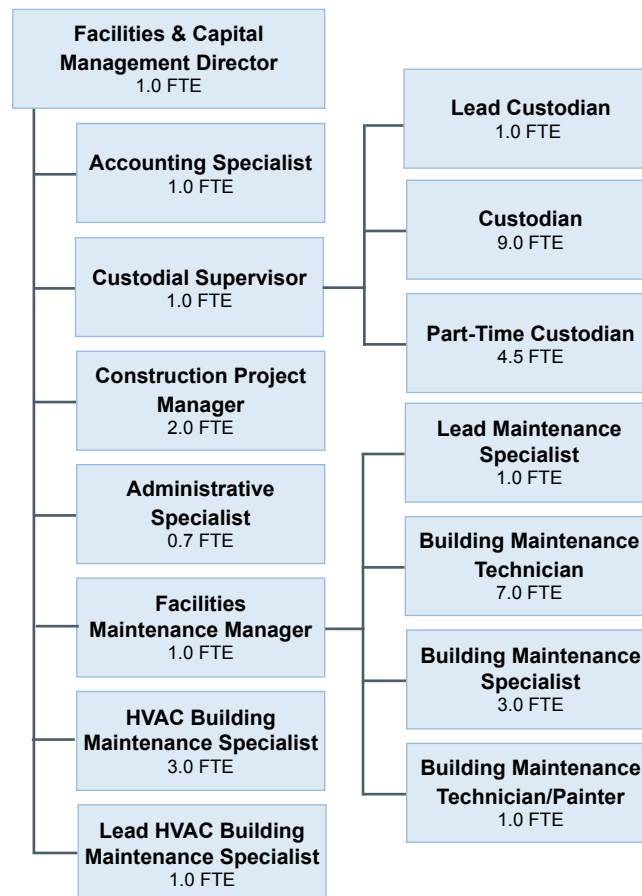
The department also supervises and administers the Capital Improvement Program (CIP), including new construction and remodeling of county facilities. In addition to these services, the Facilities and Capital Management Planners provide project management and consultation to other Department Heads, Elected Officials, Program Directors and assist in coordinating major construction and renovation projects with architects and contractors.

OUR TEAM

37.2 FTE



Chris Holman
Interim Facilities Director
since 2023



2024 HIGHLIGHTS

- › **Lake View Campus Renovations** - The department worked to restore the green spaces and grounds on the Lake View Campus and will work to finish the renovation and updating of the A & B buildings which several county departments will be moving into during the first quarter of 2025.
- › **Asset Management System** - Facilities staff participated in the RFP process for a new Asset Management system and was chosen to be an early adopter of the new software starting with the county's work order system.
- › **Navigating Equipment Failures** - The department successfully navigated some major equipment failures that required parts with long lead times, which mitigated the impacts to the operations of the county and North Central Health Care. This has also led to a planning effort to identify hard-to-come-by parts that we can keep on-hand in order to try and avoid the dilemmas presented by persistent supply chain issues.
- › **Department of Energy Grant** - The county was awarded a Department of Energy grant that Facilities will be using to complete a LED retrofit project for the courthouse and several other county-owned buildings.
- › **Management of Lake View Conference Center** - The department successfully took on the management of the Lake View Conference Center where local, regional, state, and federal agencies have held meetings in this inaugural year and are already booking meetings for 2025.
- › **Regional Forensic Science Center Project** - Facilities worked with the Medical Examiner's Office and many others to adjust the bid day budget downward by over \$1 million dollars in order to meet project goals, maintain the core functions and design of the facility, and begin construction on the Regional Forensic Science Center.

LOOKING AHEAD TO 2025

- › **Professional Development** - The department is taking steps to build more capacity internally by seeking out additional training opportunities for staff in several areas via apprenticeships, cross-training, and coursework that will give staff certificates and qualifications in areas that will help the county save money on projects and ensure that all work is done correctly the first time.
- › **Inter-Departmental Collaboration** - Facilities continues to collaborate with other departments such as Parks and Highway to leverage each other's expertise, increase communication, share equipment, and improve outcomes.
- › **Opening of Regional Forensic Science Center** - The Regional Forensic Science Center will be completed in July 2025 at which time the Medical Examiner's Office will vacate their West Street facility and begin operating out of the new facility.
- › **Asset Management Software Implementation** - Facilities will expand its use of the new Asset Management software in order to provide more up-to-date data and information on the county's assets to inform the county's long-term planning efforts.
- › **WFMA Conference** - Facilities will host the Wisconsin Facilities Management Association's summer meeting, which brings counties together to share expertise, learn from one another, and build relationships and rapport with peers in other counties.
- › **Property Divestment Preparations** - As county departments move off of River Drive, Facilities will work to prepare those properties for any decisions to be made on their disposition and will also shift the users of the conference room spaces there to the Lake View Conference Center. Having one primary location will also allow us to more readily handle larger meetings, as we will bring the tables, chairs, and other equipment from that location to the Lake View Campus.

BUDGET COMPARISON

Account Description	2023 Actual Amount	2024 Modified Budget	2024 6 month Actual	2025 Original Budget	2024/2025 % of Change
Revenues					
Tax Levy	\$4,671,340	\$5,173,106	\$5,173,106	\$5,325,859	2.95%
Intergovernmental Charges	\$ 25,378	\$ 25,000	\$25,000	\$ 25,000	0.00%
Miscellaneous Revenue	\$ 620,549	\$ 602,526	\$358,125	\$ 646,187	7.25%
Total Revenues	\$5,317,267	\$5,800,632	\$5,556,231	\$5,997,046	3.39%
Expenditures					
Payroll	\$2,131,166	\$2,615,486	\$1,091,598	\$2,615,803	0.01%
General Government-General Bldgs	\$2,089,747	\$2,867,546	\$1,051,493	\$3,063,643	6.84%
Capital Improvements	\$ 295,693	\$ 317,600	\$ 101,434	\$ 317,600	0.00%
Total Expenditures	\$4,516,606	\$5,800,632	\$2,244,525	\$5,997,046	3.39%

Does not include revenues and expenses in the Grant Fund.



MISSION

To provide financial management and accounting services to internal and external customers of Marathon County. To achieve this, the Department maintains comprehensive accounting, reporting, and administrative systems that comply with Federal, State, and County regulations.

ABOUT THE DEPARTMENT

The Finance Department is responsible for the financial accounting and reporting for the county. This includes such financial functions as general ledger, payroll, accounts receivable, accounts payable, and fixed assets. The department is also responsible for the cash management and debt management programs, including the selling of bonds, the payment of debt, and protecting the County's Aa1 debt rating. The Finance Director and the County Treasurer assist each other with the County's complex investment program.

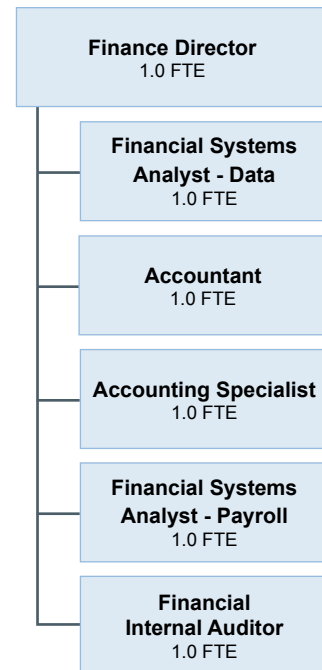
The Finance Department is also responsible for hiring certain contractual services from outside vendors, such as independent auditors, to perform the annual audit and assist with the production of the County's Annual Audited Financial Report. The department also retains the services of actuaries, investment advisors, third party custodians, bond counsel, and other professional services.

OUR TEAM

6.0 FTE



Samantha Fenske
Finance Director
since 2024



2024 HIGHLIGHTS

- › **Workday Implementation** – In 2024, the Finance Department focused on the continued implementation of Workday. A key milestone was the implementation of the grants module, which required collaboration among multiple departments and the assistance of a knowledgeable consultant to ensure proper setup and usage.
- › **American Rescue Plan Act (ARPA) Allocation and Reporting** – The Finance Department has remained up-to-date on reporting and compliance guidelines for ARPA funding throughout 2024, ensuring adherence to federal requirements.
- › **Audit** – The 2023 audit was successfully completed, marking the first year using data from Workday. Additionally, the department implemented GASB 96, related to Subscription-Based Information Technology Arrangements (SBITAs), as part of the audit process.
- › **Training and Development** – In 2024, Finance staff attended Government Finance Officers Association (GFOA) training. These conferences have helped ensure continued compliance and enhanced the department's knowledge and expertise in financial management.

LOOKING AHEAD TO 2025

- › **Consolidation of Finance Staff** – The increased efficiencies from Workday will create an opportunity to focus on the centralization of Finance and standardize financial processes across the county.
- › **Identification of Operational Efficiencies** – The Finance Department will evaluate current processes to identify efficiencies and promote consistency county-wide. This effort will also foster collaboration with other departments, further strengthening uniform processes within the organization.
- › **Workday Implementation** – The next phase of the Workday implementation will focus on the integration of the projects and assets modules. The projects module will allow the county to track individual projects to ensure proper reporting and monitoring. The assets module will track the county's capital assets.
- › **Audit** – Staff will be submitting a plan to enhance our audit to include an Annual Comprehensive Financial Report to the Board at the end of 2024. Implementation of the adopted recommendation will take place in 2025 and will provide improved historical information.

BUDGET COMPARISON

Account Description	2023 Actual Amount	2024 Modified Budget	2024 6 month Actual	2025 Original Budget	2024/2025 % of Change
Revenues					
Tax Levy	\$ 793,249	\$793,316	\$793,316	\$705,521	-11.07%
Intergovernmental Revenues	\$ 1,000	\$ 0	\$ 0	\$ 0	0.00%
Intergovernmental Charges for Service	\$ 365,666	\$137,500	\$169,184	\$174,645	27.01%
Miscellaneous Revenue	\$ 767	\$ 11,000	\$ 627	\$ 11,000	0.00%
Total Revenues	\$1,160,682	\$941,816	\$963,127	\$891,166	-5.38%
Fund Balance Applied	\$ 150,000	\$ 0	\$ 0	\$ 0	0.00%
Total Revenues & Fund Bal Applied	\$1,310,682	\$941,816	\$963,127	\$891,166	-5.38%
Expenditures					
Payroll	\$ 732,871	\$756,266	\$307,994	\$706,616	-6.57%
General Government-Financial Administration	\$ 244,642	\$185,550	\$162,617	\$184,550	-0.54%
Total Expenditures	\$ 977,513	\$941,816	\$470,611	\$891,166	-5.38%

Does not include revenues and expenses in the Grant Fund.

MISSION

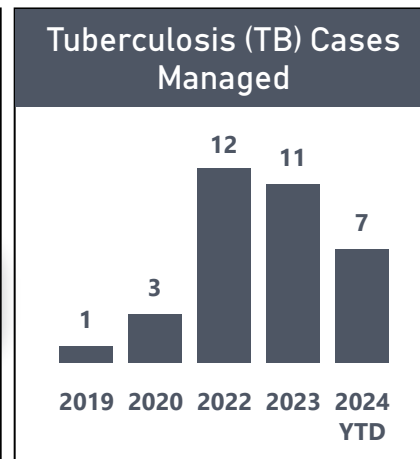
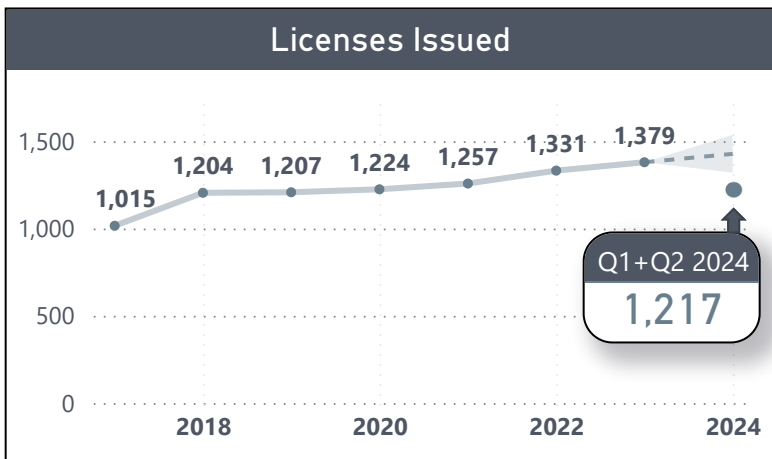
To advance a healthy Marathon County community by preventing disease, promoting health, and protecting the public from environmental hazards.

ABOUT THE DEPARTMENT

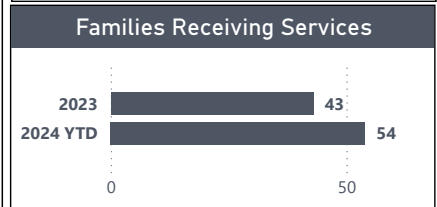
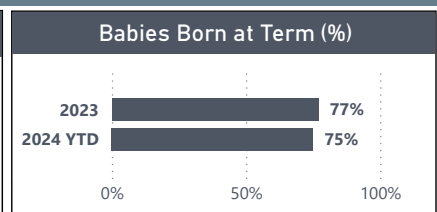
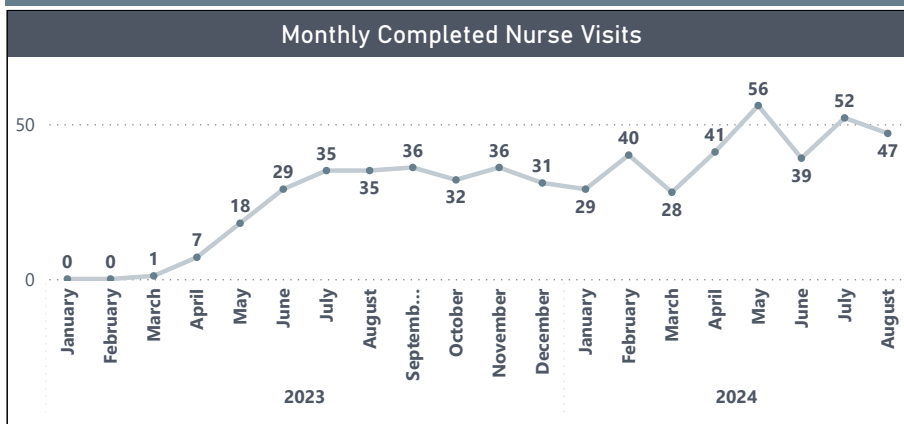
The Health Department is tasked with a wide variety of programs and services that protect the health of Marathon County residents. The Health Department makes a difference by:

- › Preventing unsafe food and water through well testing and licensing efforts
- › Preventing infectious disease threats to the public and keeping the public informed when threats are present
- › Promoting strong healthy families through parent and family education initiatives
- › Creating places where it is easy to support healthy lifestyles by working with partners to educate on the effects of tobacco, drug and alcohol use, obesity, and mental health
- › Protecting against health hazards
- › Monitoring and addressing community health priorities through the facilitation of community partnerships
- › Connecting families with special health care needs to services

Due to the nature of the work of the Health Department, its budget is reliant on local, state, and federal sources.



NURSE-FAMILY PARTNERSHIP SERVICES

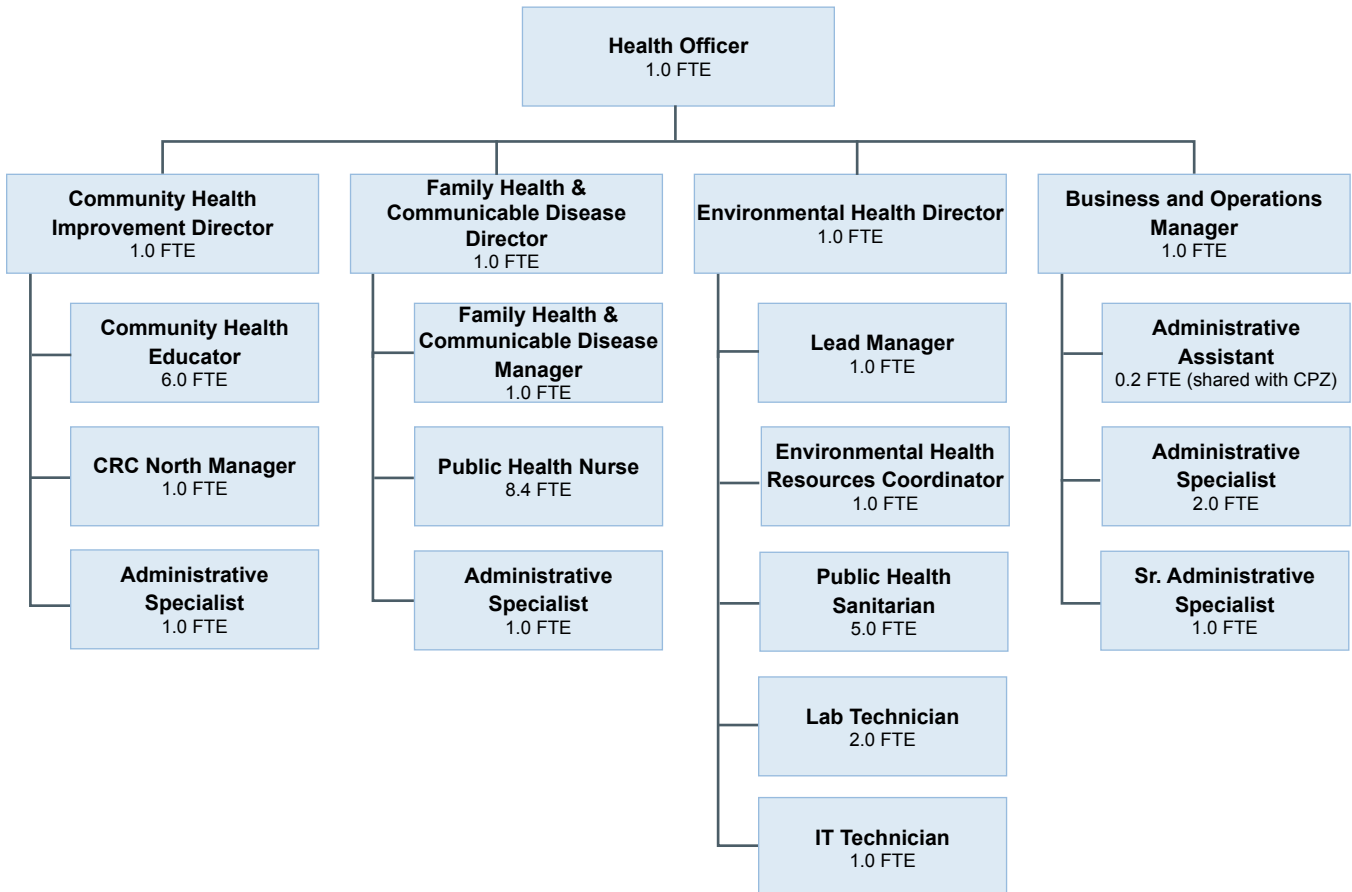


OUR TEAM

36.6 FTE



Laura Scudiere
Health Officer
since 2021



2024 HIGHLIGHTS

- > **Updated Licensing Fees** – In 2024, the Marathon County Health Department did an analysis on the fee structure for environmental health programming. The full analysis was provided in the [Health and Human Services Packet from September 2023](#). The analysis included fees for inspections of the following: retail food and restaurants, pools, micro-markets, hotels and tourist rooming houses, campgrounds, and body art. The goal of the restructuring was to cover the costs of inspections, as well as to provide a simple, fair, and consistent structure to charge for services.
- > **5.2 % decrease in Health Department’s levy request for 2024** – Due to the elimination of a vacant position, grant-limited positions set to end mid-year 2024, the reduction in costs for Nurse-Family Partnership, and the addition of licensure fee changes as adopted in 2023, the health department was able to reduce overall levy spending by 5.2% (a savings of \$143,809). The Nurse-Family Partnership program alone reduced its costs by \$52,890, as startup costs no longer factored into the budget request.

LOOKING AHEAD TO 2025

- › **Substance Use Gap Analysis** – A major focus for the health department in 2025 includes prevention-based strategies for opioid mitigation, which will be in line with the upcoming contracted Substance Use Gap Analysis. Early in 2024, Marathon County Health Department provided facilitation to the Criminal Justice Coordinating Council and key stakeholders on developing recommendations to the County Board on how to best use opioid litigation funds to have an impact on opioid deaths within Marathon County. The key recommendation was to work with outside consultants on a Substance Use Gap analysis of current and potential programming and mitigation strategies. This analysis is being completed in fall of 2024 and will provide the Marathon County Board with an understanding of gaps in service, and potential actions that have the greatest impact. Marathon County Health Department plays a large role in substance misuse prevention. Prevention is one of the three tenants of opioid response: prevention, treatment, and recovery.
- › **Beach Monitoring** – In July 2024, the [Health and Human Services Committee](#) reviewed a proposal from the Marathon County Health Department to increase funding for bacteriological testing at county beaches. This initiative aims to ensure the safety of swimming areas by regularly monitoring for bacterial contamination, aligning with similar state and county programs in Wisconsin that test beach water quality to provide accurate information about water safety. This proposal was moved forward through the committee for budgetary consideration. By funding additional testing, the proposal seeks to protect the health and safety of residents and visitors by offering concrete data on bacteriological conditions, allowing the public to make informed decisions about the risks of swimming. This data-driven approach provides important information to those who swim in Marathon County's beaches.
- › **Lead Mitigation Activities** – The Marathon County Health Department currently provides lead mitigation work for families with lead-impacted children. The health department continues to seek funding that can enhance existing mitigation activities and collaborate with partners to create a coordinated approach. In 2023, the department worked with collaborative partners and the City of Wausau on a grant to see if that work can be expanded to families who live in homes which may have lead paint, including homes that were built prior to 1978. A proposal was brought forward to the [Health and Human Services Committee](#) on September 4, 2024, and they voted to present it in the budget proposal. The acceptance of this grant would build capacity between the City of Wausau, Marathon County, and local nonprofits to further enhance our collaborative approach to lead mitigation. Approval of the collaboration and associated contracted funding would allow the health department to retain one manager-level staff position, which would have been eliminated.
- › **Organizational Restructure** – In 2024, the organizational structure was evaluated by health department leadership. It was determined that we had redundancy in a management position. This position will be reduced in the 2025 budget and the funding will be reallocated to funding a previously open and previously approved nurse position. Should the HUD Lead Grant be approved, this position will be retained and be completely subsidized by the lead grant for a 3-year period. The role will be changed to administer the grant activities. Nursing positions are necessary to the function of the health department as they respond to communicable disease outbreaks such as norovirus, pertussis, tuberculosis, and sexually transmitted infections. They also provide prenatal home visiting, immunizations, and lead poisoning and mitigation support. The fiscal impact will provide a small savings in personnel costs. Other structural changes included changing supervision of roles and adjusting job descriptions to fit current operational needs. These changes are anticipated to have no additional fiscal impact and are reflected in the organizational chart.
- › **Community Health Improvement Plan** – Since 1993, Wisconsin State Statutes have required communities throughout Wisconsin to develop and implement local health plans to address health conditions affecting their residents called Community Health Improvement Plans (CHIPs). Local health departments are required by Wis. Stat. ch. 251.05 to regularly and systematically collect, assemble, analyze, and make available information on the health of the community; involve key policymakers and the general public in determining and developing a plan that includes actions to implement the services and functions specified under Wis Stat. § 250, and to help that plan come to fruition. The [current 2022-2026 plan](#) is mid-cycle and has a number of active strategies which address the three key priorities as identified by community members: mental health, substance misuse, and addressing the social determinants of health. You can access Marathon County's full plan and associated strategies here: <https://www.marathoncounty.gov/about-us/departments/health-department/community-health-improvement/chip-report>

BUDGET COMPARISON

Account Description	2023 Actual Amount	2024 Modified Budget	2024 6 month Actual	2025 Original Budget	2024/2025 % of Change
Revenues					
Tax Levy	\$2,755,992	\$2,612,183	\$2,612,183	\$2,644,860	1.25%
Intergovernmental Revenues	\$ 7,074	\$ 0	\$ 0	\$ 0	0.00%
Public Charges for Services	\$ 781,888	\$ 879,375	\$ 588,734	\$ 977,000	11.10%
Miscellaneous Revenue	\$ 28,712	\$ 7,500	\$ 7,730	\$ 7,500	0.00%
Total Revenues	\$3,573,666	\$3,499,058	\$3,208,647	\$3,629,360	3.72%
Expenditures					
Payroll	\$2,426,012	\$2,980,009	\$1,200,562	\$2,937,319	-1.43%
Health and Human Services	\$ 481,481	\$ 519,049	\$ 176,859	\$ 692,041	33.33%
Total Expenditures	\$2,907,493	\$3,499,058	\$1,377,421	\$3,629,360	3.72%

Does not include revenues and expenses in the Grant Fund.

HIGHWAY

MISSION

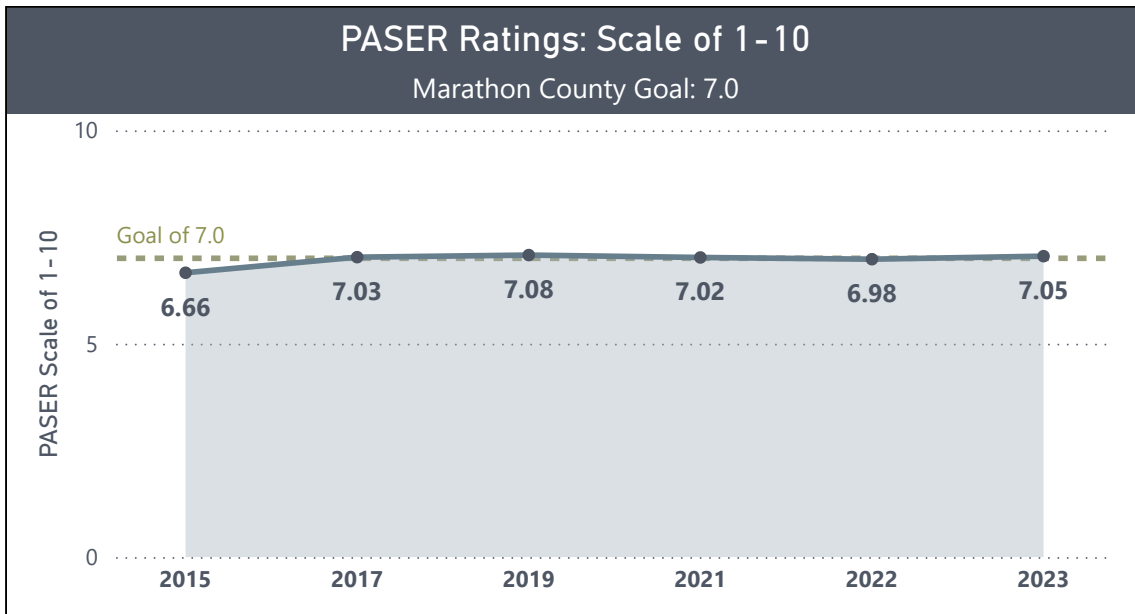
The Marathon County Highway Department will strive to maintain all State and County highways in a safe and reasonable condition at all times.

ABOUT THE DEPARTMENT

The Marathon County Highway Department operates the highway system under its jurisdiction to provide a safe and convenient means for the vehicular transportation of people and goods.

The department oversees the maintenance of 614 miles of the county trunk highway system and annually contracts with the Wisconsin Department of Transportation (WisDOT) to maintain an additional 874 lane miles of state and federal highway system roads.

The Highway Department also provides technical assistance, financial aid, and various services to other local units of government, including the Metropolitan Planning Organization (MPO). These services are critical to maintaining a safe, convenient, and efficient transportation system serving communities, residents, and businesses throughout Marathon County.



Average Bridge Rating in 2023
Scale of 1-100

80.48

Total Miles Rated in 2023

614

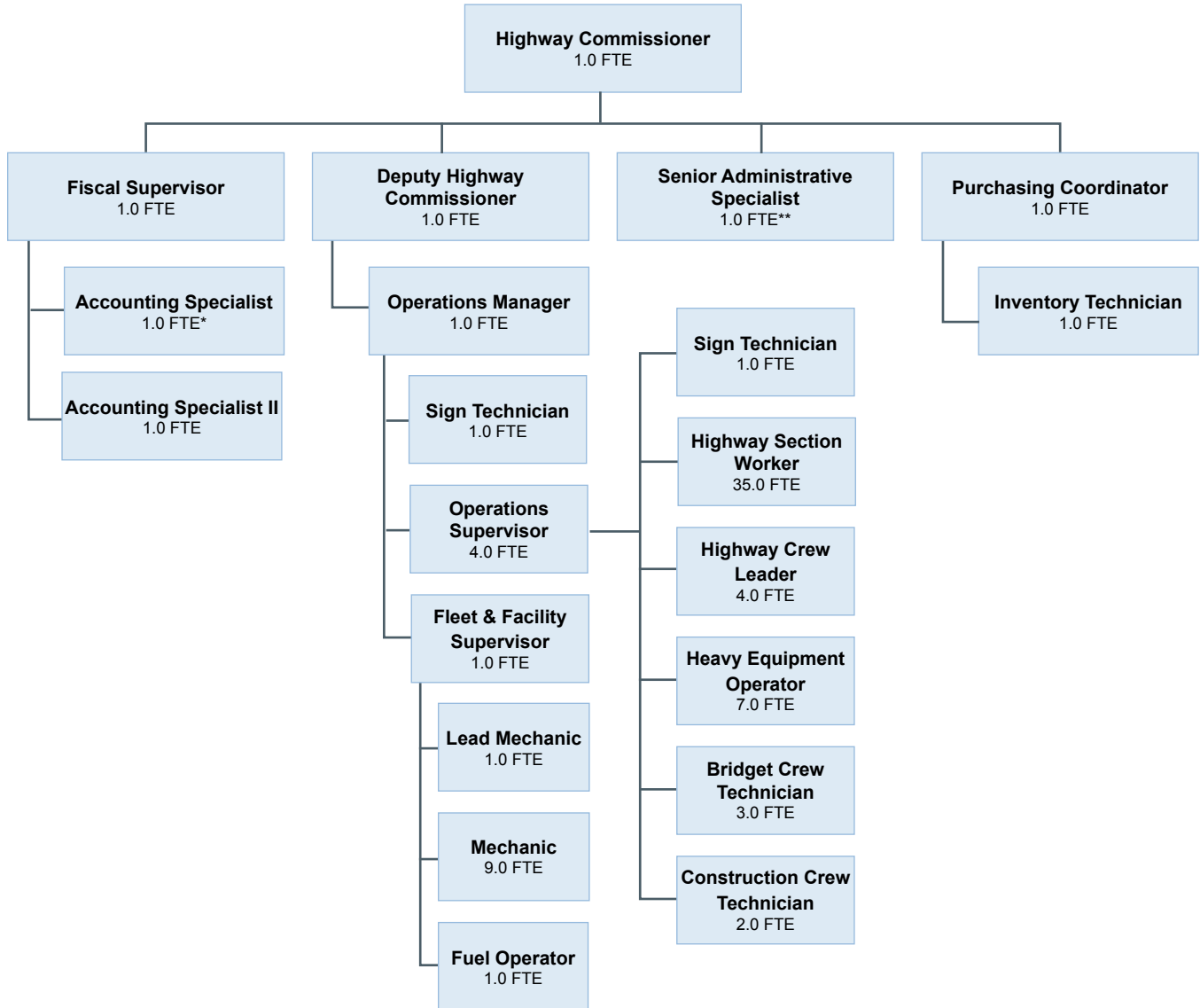


OUR TEAM

78.00 FTE



Jim Griesbach
Highway Commissioner
since 2006



*Budgeted for and filled at 0.75 FTE in 2025

**Budgeted for and filled at 0.8 FTE in 2025

2024 HIGHLIGHTS

The Highway Commissioner and department staff continue to be diligent in seeking out funding opportunity at the state and federal levels to support infrastructure improvements within Marathon County. This year, the department will complete infrastructure improvements totaling approximately \$8.2 million, of which only \$1.75 million is funded by Marathon County property tax. These projects include:

- › **County Road J - STH 153-STH 29** – Resurfacing of highway using Bipartisan Infrastructure Law funding. Total cost of project is estimated at \$4.7 million, of which \$3.8 million is federally funded.
- › **County Road T - South County Line-STH 97** – Resurfacing of highway using Bipartisan Infrastructure Law funding. Total cost of project is estimated at \$1.35 million, of which \$1.14 million is federally funded.
- › **County Highway O Bridge** – Reconstruction of the bridge over Little Eau Pleine River utilizing STP-Bridge funding. Total cost of construction is estimated at \$1.5 million, of which \$1.2 million is federally funded.
- › **County Highway L Bridge** – Reconstruction of the bridge over the Black Creek utilizing STP-Bridge funding. Total cost of construction is estimated at \$643,395, of which \$508,380 is federally funded.
- › **County Highway N Bridge** – Reconstruction of the bridge of Scotch Creek, this bridge was built with county crews utilizing a new construction approach where the abutments and bridge deck were prefabricated and crews installed and poured concrete. Construction was completed in under four weeks. This bridge was 100% county-funded at a cost of \$422,600.

LOOKING AHEAD TO 2025

- › **Rolling Stock** – The Highway Commissioner has worked with County Administration to address rolling stock replacement practices. The amount funded in 2024 was \$1,157,608. The budgeted amount for 2025 will be increased by net new construction or 5-year average annual CPI-U, whichever is higher. This will help the department to keep up with some of the inflation cost. Large equipment purchases for 2025 will include a grader at an approximate cost of \$375,000. In 2026, the department will look to purchase a new asphalt paver costing approximately \$575,000.
- › The department continues to leverage alternative funding sources to improve our transportation infrastructure, while minimizing the impact on the Marathon County taxpayers. In 2025, the department plans to complete nearly \$10 million in projects, of which only approximately \$2.18 million will be funded by Marathon County taxpayers. These projects include:
 - **County Road H – CTH N-STH 29** – A joint resurfacing project with the Village of Edgar using Bipartisan Infrastructure Law funding. Total cost of project is estimated at \$2.9 million, of which nearly \$2.1 million is federally funded.
 - **County Highway H Bridge** – Reconstruction of the bridge over the Rocky Run utilizing STP-Bridge funding. Total cost of construction is estimated at \$1.07 million, of which \$856,512 is federally funded.
 - **County Highway F Bridge** – Reconstruction of the bridge over a branch of the Big Eau Pleine River utilizing STP-Bridge funding. Total cost of construction is estimated at \$1 million, of which \$803,872 is federally funded.
 - **County Highway L Bridge** – Reconstruction of the bridge over the Little Rib River utilizing STP-Bridge funding. Total cost of construction is estimated at \$808,440, of which \$646,872 is federally funded.
 - **County Highway A Bridge** – Reconstruction of the bridge over the Big Rib River utilizing STP-Bridge funding. Total cost of construction is estimated at \$2.7 million, of which nearly \$2.2 million is federally funded.
 - **County Highway C Bridge** – Reconstruction of the bridge over the Plover River utilizing STP-Bridge funding. Total cost of construction is estimated at \$1.3 million, of which \$1 million is federally funded.

BUDGET COMPARISON

Account Description	2023	2024	2024	2025	2024/2025
	Actual Amount	Modified Budget	6 month Actual	Original Budget	% of Change
Revenues					
Tax Levy	\$ 9,759,464	\$10,440,545	\$10,440,545	\$10,702,578	2.51%
Other Taxes	\$ 2,984,929	\$ 2,980,000	\$ 1,542,234	\$ 2,933,000	-1.58%
Intergovernmental Revenues	\$ 3,352,867	\$ 2,832,480	\$ 3,831,117	\$ 4,169,856	47.22%
Licenses and Permits	\$ 47,915	\$ 40,000	\$ 19,196	\$ 50,000	25.00%
Intergovernmental Charges	\$ 5,194,548	\$11,298,528	\$ 2,336,521	\$ 4,635,523	-58.97%
Miscellaneous Revenue	\$ 834,564	\$ 843,491	\$ 16,242	\$ 571,000	-32.31%
Total Revenues	\$22,174,287	\$28,435,044	\$18,185,855	\$23,061,957	-18.90%
Other Financing Sources	\$ 805,007	\$ 5,657,482	\$ 0	\$ 4,343,490	-23.23%
Fund Balance Applied	\$ 0	\$ 0	\$ 0	\$ 2,949,319	100.00%
Total Revenues & Fund Bal Applied	\$22,979,294	\$34,092,526	\$18,185,855	\$30,354,766	-10.96%
Expenditures					
Payroll	\$10,298,264	\$ 7,699,981	\$4,525,768	\$10,398,265	35.04%
Public Works	\$14,352,712	\$22,978,577	\$3,306,752	\$14,828,117	-35.47%
Capital Improvements	\$ 622,059	\$ 3,413,968	\$ 980,065	\$ 5,128,384	50.22%
Total Expenditures	\$25,273,035	\$34,092,526	\$8,812,585	\$30,354,766	-10.96%

Does not include revenues and expenses in the Grant Fund.

HUMAN RESOURCES

MISSION

The mission of the Human Resources Department is to align all human resource programs to ensure Marathon County is a preferred employer which attracts and retains high performing employees who contribute to the County's mission and vision.

ABOUT THE DEPARTMENT

The Human Resources Department, is responsible for developing and managing the County's comprehensive human resource programs, which include:

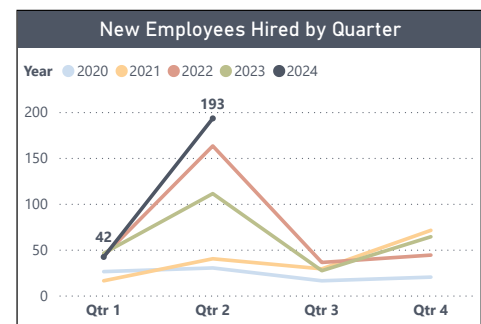
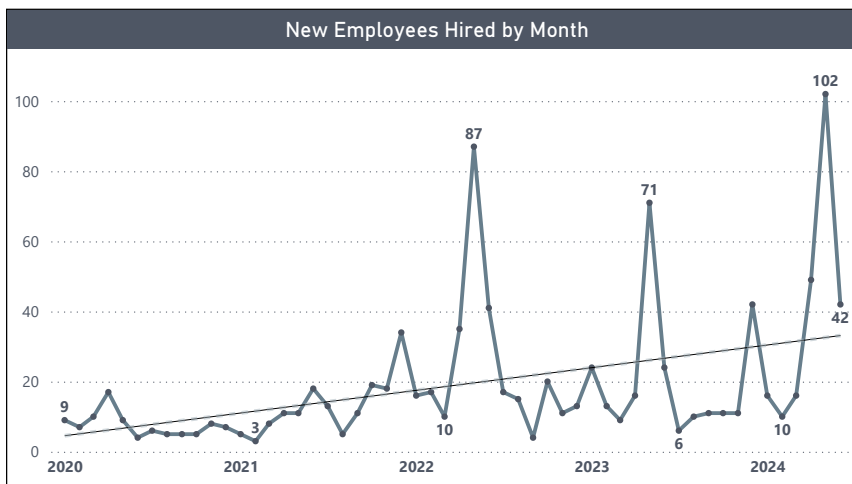
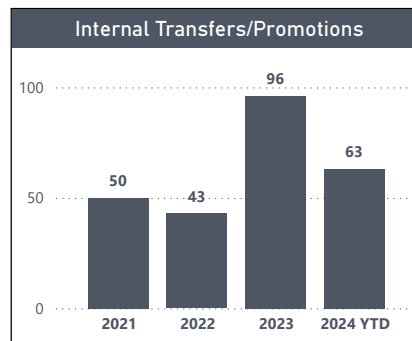
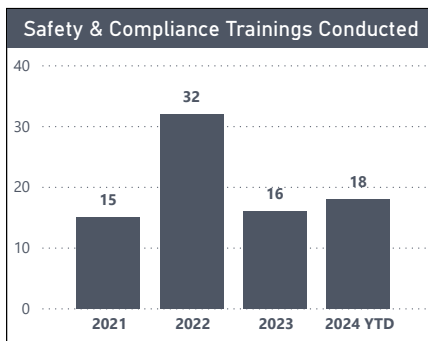
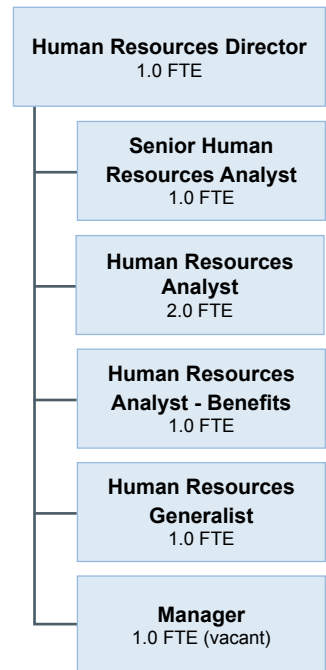
- › Ensuring employment practices comply with federal and state laws
- › Developing and administering personnel policies and procedures
- › Managing employee compensation programs
- › Administering employee benefits programs
- › Reviewing staffing levels and organization design
- › Providing employee training and development opportunities
- › Assisting departments in employee performance management
- › Advising and counseling on various human resource issues
- › Negotiating collective bargaining agreements
- › Developing and promoting safety and wellness programs

OUR TEAM

7.0 FTE



Molly Adzic
Human Resources Director
since 2021



In 2024, HR staff hired 141 seasonal employees. The county workforce grows by approximately 15% during the summer months.

2024 HIGHLIGHTS

- › **Launched Employee Learning in Workday** – The Learning Management System (LMS) within Workday was successfully launched, including the upload of approximately 2,000 historical training records. So far, 358 employees have enrolled in training, with 289 course completions across the 14 courses currently available to staff.
- › **Transition of Risk Management Duties** – Risk Management responsibilities were successfully transitioned to the Office of Corporation Counsel, allowing human resources staff to increase their focus on safety and employee learning. The department strengthened the county’s relationship with the loss control specialist provided by our insurance broker, at no cost, to enhance employees safety and minimize future loss and liability.
- › **Modification of Workday business processes** – The department has addressed 82 IT tickets this year to modify and improve the Workday user experience, ensuring that employment transactions are processed more accurately and efficiently.
- › **Payroll Costing Allocation** – Human resources staff led efforts to ensure all employees had up-to-date payroll costing allocations to support the payroll and budget process. The team also updated existing job aids and created new job aids to help cost center managers to set up costing allocations for new employees and transfers. These job aids will also assist payroll staff with the ending costing allocation when a job change, transfer, promotion, etc. occurs. Lastly, the department developed a procedure to ensure accurate costing allocations for all employees each payroll period.
- › **Streamlined Onboarding Process** – Enhancements to the Workday onboarding process were implemented to ensure clear and timely communication with new employees. This includes guiding them through pre-employment tasks, providing policy information and Workday resources promptly, and enrolling them in required training upon starting. An automated 30-day goal setting and expectation alignment task was also introduced for new employees and their managers, ensuring employees understand their responsibilities and have the resources necessary to succeed.

LOOKING AHEAD TO 2025

- › **Review of Class-Compensation Schedule** – The department has budgeted for a review of the county’s classification and compensation schedule to ensure wages remain competitive with the current market as we approach 2026.
- › **Partnering with AbsencePlus** – The department has partnered with AbsencePlus to assist with FMLA and ADA administration throughout the county. AbsencePlus will provide training to Marathon County supervisors and managers to enhance understanding of these programs, reduce liability, and ensure legal compliance. We anticipate increased efficiency in leave administration through this partnership.
- › **Evaluation of Employee Benefit Offerings** – The department will continue to evaluate the county’s employee benefit offerings and make adjustments to ensure we remain competitive with the market.
- › **Employee Learning and Development** – The department plans to build on the momentum in enhancing safety training and compliance initiatives. Additionally, the department will continue to design and implement more comprehensive learning and development programs to support employee growth and professional development.
- › **Evaluation of Charge Backs** – The department will conduct an evaluation of county HR charge backs to multi-municipal organizations, enterprise funds, and high utilizers of the department’s services.

BUDGET COMPARISON

Account Description	2023 Actual Amount	2024 Modified Budget	2024 6 month Actual	2025 Original Budget	2024/2025 % of Change
Revenues					
Tax Levy	\$709,131	\$644,440	\$644,440	\$590,061	-8.44%
Public Charges for Services	\$ 704	\$ 0	\$ 7,334	\$ 0	0.00%
Intergovernmental Charges	\$ 6,500	\$ 26,500	\$ 15,000	\$ 81,180	206.34%
Miscellaneous Revenue	\$ 0	\$ 31,868	\$ 0	\$ 0	-100.00%
Total Revenues	\$716,335	\$702,808	\$666,774	\$671,241	-4.49%
Other Financing Sources	\$ 0	\$ 0	\$ 0	\$ 40,000	100.00%
Fund Balance Applied	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Total Revenues & Fund Bal Applied	\$716,335	\$702,808	\$666,774	\$711,241	1.20%
Expenditures					
Payroll	\$560,436	\$532,808	\$264,692	\$522,841	-1.87%
General Government - General Administration	\$ 56,652	\$170,000	\$ 36,805	\$188,400	10.82%
Total Expenditures	\$617,088	\$702,808	\$301,497	\$711,241	1.20%

Does not include revenues and expenses in the Grant Fund.

LIBRARY

MISSION

To enrich lives by providing access to information, inspiration, and opportunities to connect.

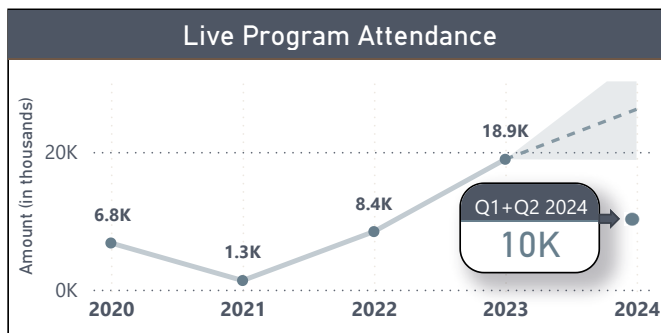
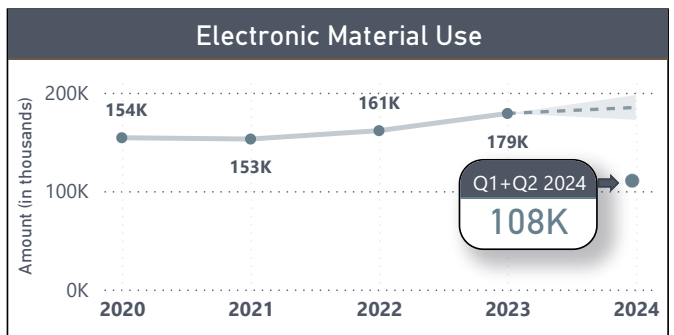
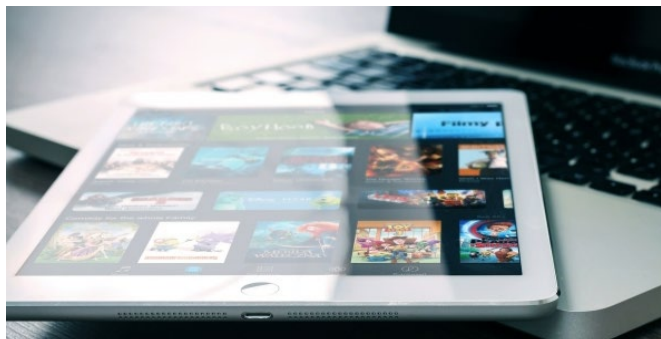
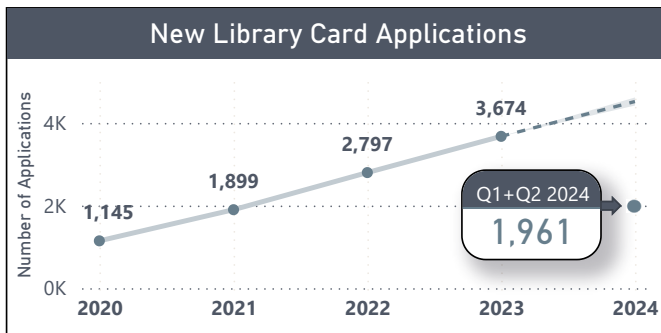
ABOUT THE DEPARTMENT

The Marathon County Public Library (MCPL) has provided free library services to the residents of central Wisconsin since 1907.

MCPL is a consolidated county library with nine locations throughout Marathon County, Wisconsin, including its Wausau headquarters and branches in Athens, Edgar, Hatley, Marathon City, Mosinee, Rothschild, Spencer and Stratford.

MCPL is a member of and the resource library for the Wisconsin Valley Library Service, and it is a participant in the V-Cat consortium and the Wisconsin Public Library Consortium.

The reporting structure of the Library differs from most county departments. Pursuant to Chapter 43 of Wisconsin State Statutes, the Library Director reports to the Library Board and serves as the administrative officer of the institution.

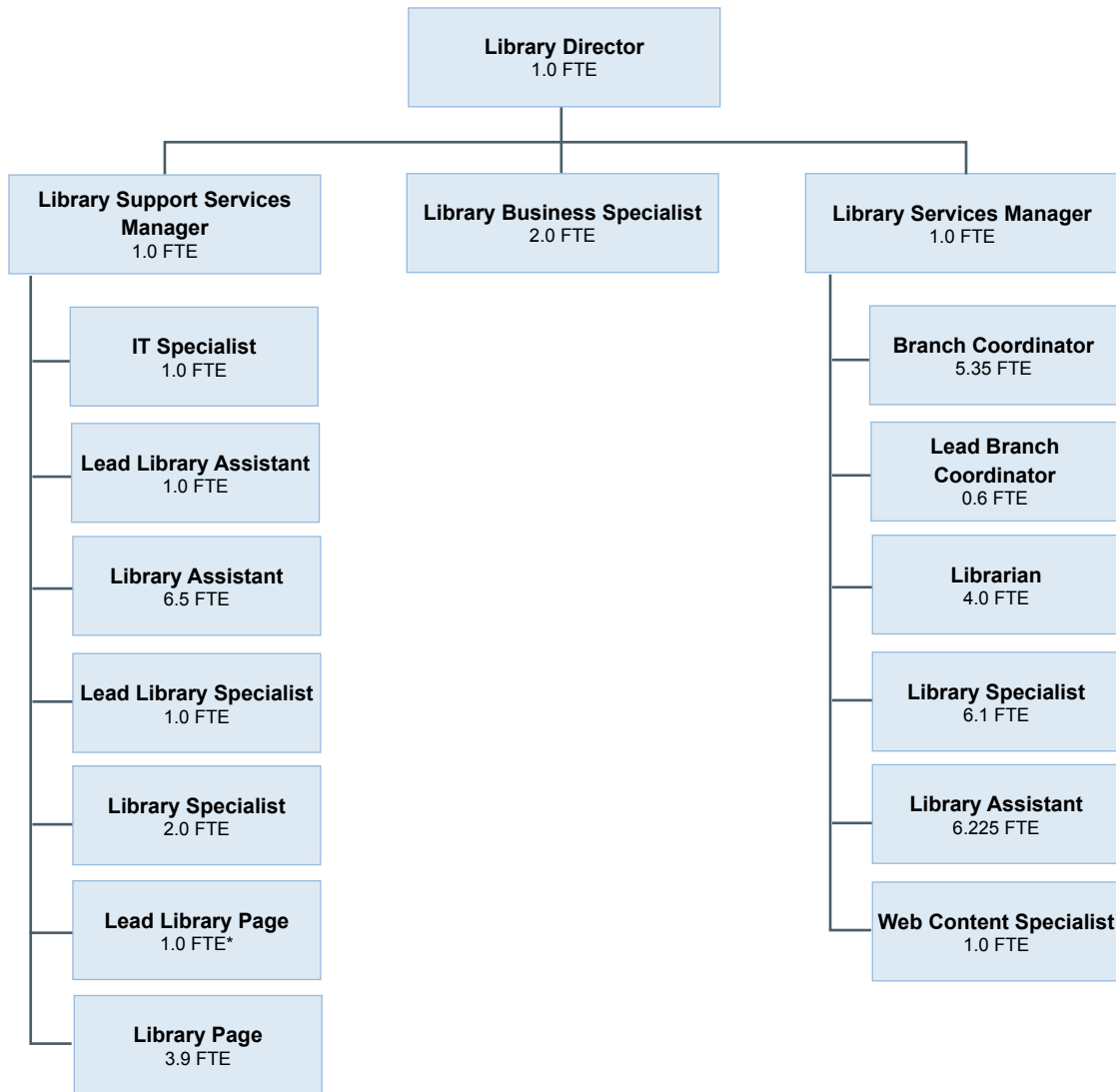


OUR TEAM

44.675 FTE



Leah Giordano
Library Director
since 2021



*Unbudgeted and filled in 2025

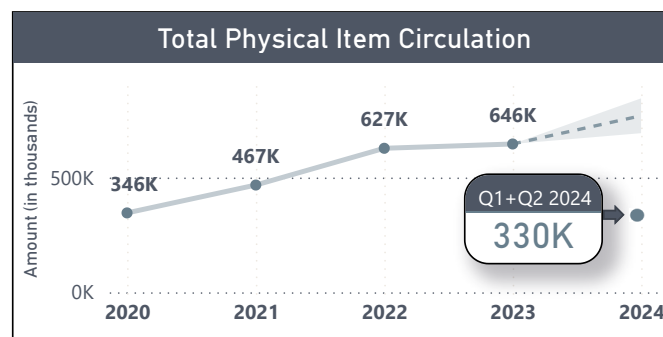
2024 HIGHLIGHTS

- > **Strategic Plan** – The library completed and activated its 2024-2029 Strategic Plan. More details about the plan can be found at <https://mcpl.us/about/mcpl/>.
- > **New Athens Branch Location** – The Athens branch successfully relocated, along with village offices, to 203 Alfred Street and reopened shortly thereafter. The new space has been well-received and praised by the community it serves.
- > **HVAC Project** – Construction is currently underway to replace the chiller at the Wausau headquarters. Installation is expected to be completed by early 2025, improving HVAC efficiency and providing proper heating, cooling, and ventilation on all floors of the library.
- > **Security Guard** – The implementation of contracted security services at the Wausau headquarters has significantly enhanced safety and security for both staff and patrons.



If Library Patrons had paid for each of the 646,000 materials they checked out in 2023, they would have collectively spent at least

\$7,390,953.52



LOOKING AHEAD TO 2025

- > **Enhanced Printing Services** – The library is in the final stages of testing Princh, a new cloud-based printing solution, with the goal of launching it system-wide in the upcoming year. Additionally, plans are in place to replace outdated printers at branch locations to enhance printing, scanning, and copying services. These initiatives support the library’s Strategic Plan goal to “Enhance User Experience.”
- > **Security Assessment at Branches** – The library aims to consult with security experts to explore safety improvement options across all branch locations. This effort aligns with the Strategic Plan goal to “Support our Staff.”
- > **Expanding Early Entrepreneur Resources** – The library is enhancing services for entrepreneurs by creating a small business resources page on its website and adapting study rooms for early entrepreneur use. These initiatives align with the Strategic Plan goal to “Serve as a Community Hub.”
- > **Improving Access** – The library is improving access to physical and online spaces by implementing universal design principles. Staff will complete training and conduct audits to determine how they can ensure the library continues to be accessible and welcoming. This aligns with the Strategic Plan goal to “Enhance User Experience.”

BUDGET COMPARISON

Account Description	2023 Actual Amount	2024 Modified Budget	2024 6 month Actual	2025 Original Budget	2024/2025 % of Change
Revenues					
Tax Levy	\$3,217,685	\$3,603,220	\$3,603,220	\$3,681,559	2.17%
Public Charges for Services	\$ 97,674	\$ 81,000	\$ 53,625	\$ 88,500	0.00%
Miscellaneous Revenue	\$ 146,444	\$ 42,153	\$ 66,274	\$ 42,153	0.00%
Total Revenues	\$3,461,803	\$3,726,373	\$3,723,119	\$3,812,212	2.30%
Fund Balance Applied	\$ 523,929	\$ 161,494	\$ 265,868	\$ 180,000	11.46%
Total Revenues & Fund Bal Applied	\$3,985,732	\$3,887,867	\$3,988,987	\$3,992,212	2.68%
Expenditures					
Payroll	\$2,754,996	\$2,955,718	\$1,294,978	\$2,918,649	-1.25%
Culture, Recreation, & Education	\$ 835,853	\$ 932,149	\$ 463,435	\$1,073,563	15.17%
Total Expenditures	\$3,590,849	\$3,887,867	\$1,758,413	\$3,992,212	2.68%

Does not include revenues and expenses in the Grant Fund.

MEDICAL EXAMINER

MISSION

The Medical Examiner's Office is committed to delivering professional, accurate, and efficient medicolegal death investigations for the residents of Marathon County. The office is responsible for investigating deaths, issuing cremation authorizations, and providing disinterment permits in accordance with Wisconsin State Statutes.

ABOUT THE DEPARTMENT

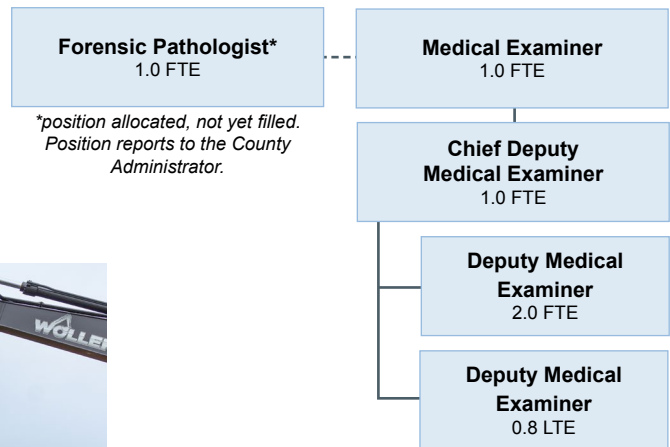
The Medical Examiner's Office is tasked with investigating and determining the cause, circumstances, and manner of death in cases of unattended natural, non-natural, unexpected, or unusual deaths. These cases may include homicide, suicide, accidents (regardless of whether the injury is the primary cause of death), deaths without a physician in attendance, or deaths where the attending physician refuses to sign the death certificate. The office is also responsible for issuing cremation authorizations, mass fatalities preparedness, participating in death prevention initiatives (such as highway safety, suicide, infant/child death, and overdose death review teams), raising community awareness and education, providing close follow-up with affected families, and collaborating with other agencies involved in death investigations.

OUR TEAM

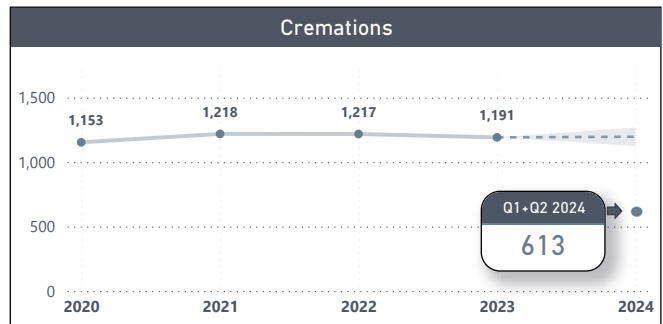
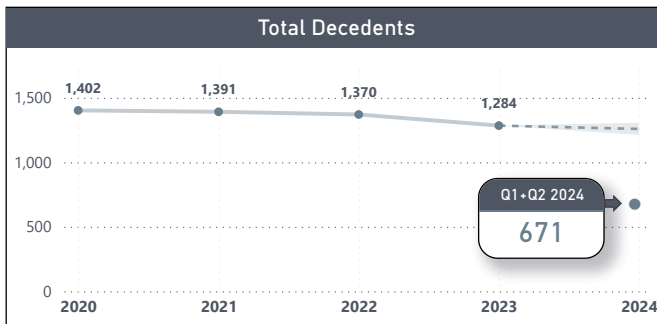
5.0 FTE



Jessica Blahnik
Medical Examiner
since 2013

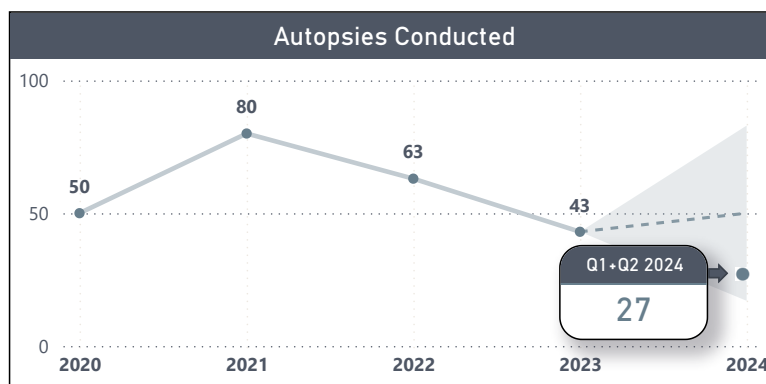
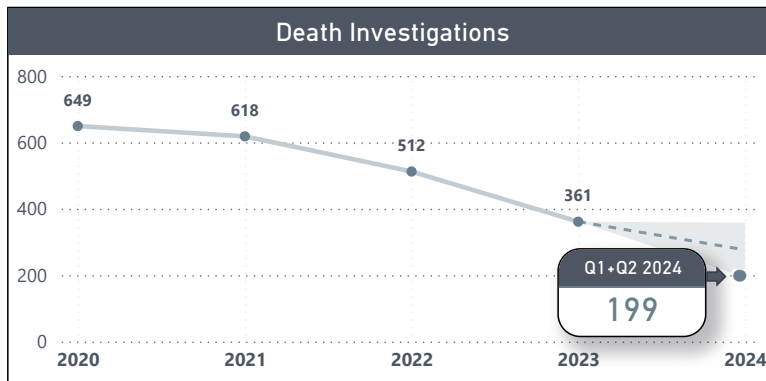


The official groundbreaking event for the Regional Forensic Science Center was held on July 22, 2024. Construction of the facility is expected to be complete in Summer 2025.



2024 HIGHLIGHTS

- > **Regional Forensic Science Center** – There has been significant progress with the Regional Forensic Science Center project over the past year. The highlights include the following:
 - **Groundbreaking** – Construction began on July 8, 2024, with an official groundbreaking event held on July 22, 2024. It is estimated that construction will take approximately one year to complete. The facility will be located on the Northcentral Technical College campus in Wausau, Wisconsin.
 - **Capital Campaign** – The capital campaign has been successful. To date, \$12.4 million has been secured for the project, with the total project cost being \$14.8 million. Local community foundations and organizations contributed \$1.812 million towards the project. Additional funding came from the State of Wisconsin Building Commission (\$7 million), Federal Congressionally Directed Spending (\$2 million), Marathon County ARPA Funds (\$2 million), and the remaining project costs covered through an allocation from the Social Improvement Fund.
 - **Forensic Pathologist** – Recruitment for a Forensic Pathologist will begin in September 2024. Through a facility use agreement with Marshfield Clinic, the pathologist will complete a limited number of autopsies prior to the facility’s opening.
 - **Future Planning** – Initial future planning initiatives have been started to anticipate the office restructure and transition of adding enhanced services. All the current Medical Examiner Office job descriptions have been rewritten in preparation for the office transition, in addition to the new job descriptions created. The transition timeline and plan have been established.
- > **Database** – The current Medical Examiner database will not be sufficient to handle the enhanced services offered by the Regional Forensic Science Center. In collaboration with the CCITC, it was determined to purchase a new database instead of building one in-house. Ultimately, VertiQ was selected. The contract review is underway and initial timeline planning is in progress. The implementation is estimated to take approximately six months to complete.
- > **Vehicle Purchase** – The Medical Examiner’s Office purchased two 2023 general transport vans and is planning to purchase a third, larger van equipped with an electric cot to aid in bariatric decedent removals.



Autopsies conducted by outside providers.

LOOKING AHEAD TO 2025

- > **Regional Forensic Science Center** – Continued efforts will be directed toward the Regional Forensic Science Center project, with a primary focus on construction, facility operational planning, and departmental transition.
 - **Construction** – Estimated to be completed by June 2025.
 - **Operations Planning** – In the first quarter of 2025, the formal office transition proposal will be presented to the Marathon County Board of Supervisors for approval. The proposal will include requests for new positions, such as an autopsy supervisor and a second forensic pathologist, along with a mid-year budget amendment to incorporate the new office operations, staffing, revenue, and expenses. Prior to the formal office transition, departmental policies, procedures, and workflows will be updated or established. Numerous changes and adjustments are expected as the project progresses.
 - **Forensic Pathologist** – The first forensic pathologist will start in the first quarter of 2025 to assist with the office transition and to begin offering enhanced services on a limited basis. Recruitment for a second forensic pathologist will take place in the first quarter of 2025, with a start date after July 2025.
 - **Formal Office Transition** – The Medical Examiner’s Office will fully integrate operations with the new services offered by the Regional Forensic Science Center once construction is complete. The budget reflects conservative estimates for this implementation. During the transition, staff will focus on enhancing revenues and productivity through a methodical approach to ensure smooth operations, preventing issues, and avoiding staff burnout. This transitions will be a significant change for the team.
- > **Revise Fee Structure** – Prior to the completion of facility construction, all proposed fees for the new operations will be reviewed and approved by the Marathon County Board of Supervisors. Staff will work with legislators to update legislation that limits coroner/medical examiner fee increases, with hopes to implement a death certification signing fee and increase the cremation authorization fee.
- > **Database** – The final stages of the new database implementation will take place, aiming for a go-live date in the first quarter of 2025. Additional customizations will be required once the office services transition into the Regional Forensic Science Center and departmental workflows are finalized.
- > **Family Grief Program** – In partnership with Bridge Community Clinic, the Medical Examiner’s Office is exploring a pilot program for family grief support. This program aims to offer grief support services to families affected by sudden or traumatic deaths, along with providing a social worker consultation to determine if the family qualifies for new services. This pilot program is expected to be one of the first in the nation to provide enhanced grief support services immediately following the loss of a loved one. Although there was a delay in implementation, the program should be running in 2025.
- > **Potential Grant Funding** – The 2024 Medical Examiner’s Budget remains consistent with previous years and has been developed to include potential grant funds amounting to \$15,000 to support the Fatal Overdose Review Team and \$94,000 towards the Regional Forensic Science Center. This grant is expected to be renewed for the 2025-2026 grant year, although the exact amount is currently unknown.

BUDGET COMPARISON

Account Description	2023 Actual Amount	2024 Modified Budget	2024 6 month Actual	2025 Original Budget	2024/2025 % of Change
Revenues					
Tax Levy	\$393,784	\$445,150	\$445,150	\$ 545,112	22.46%
Intergovernmental Revenues	\$ 32,852	\$ 37,266	\$ 7,447	\$ 0	-100.00%
Public Charges for Services	\$279,086	\$310,000	\$146,290	\$ 463,000	49.35%
Total Revenues	\$705,722	\$792,416	\$598,887	\$1,008,112	27.22%
Fund Balance Applied					
	\$ 0	\$ 0	\$ 0	\$ 25,000	100.00%
Total Revenues & Fund Bal Applied	\$705,722	\$792,416	\$598,887	\$1,033,112	30.37%
Expenditures					
Payroll	\$497,307	\$562,407	\$252,657	\$ 835,812	48.61%
General Government - Judicial	\$149,399	\$230,009	\$ 64,060	\$ 197,300	-14.22%
Total Expenditures	\$646,706	\$792,416	\$316,717	\$1,033,112	30.37%

Does not include revenues and expenses in the Grant Fund.

NORTH CENTRAL HEALTH CARE

MISSION

Langlade, Lincoln, and Marathon Counties partnering together to provide compassionate and high-quality care for individuals and families with mental health, recovery, and long-term care needs.



ABOUT THE DEPARTMENT

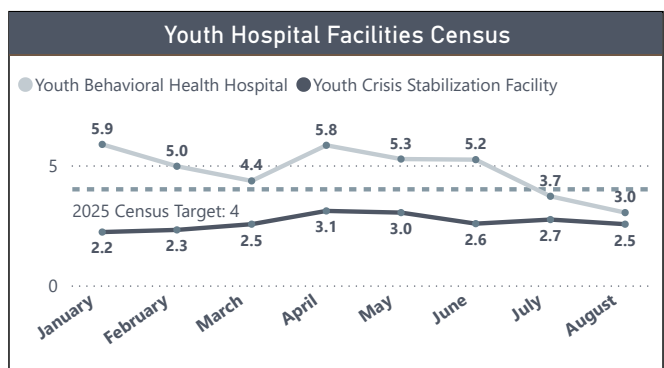
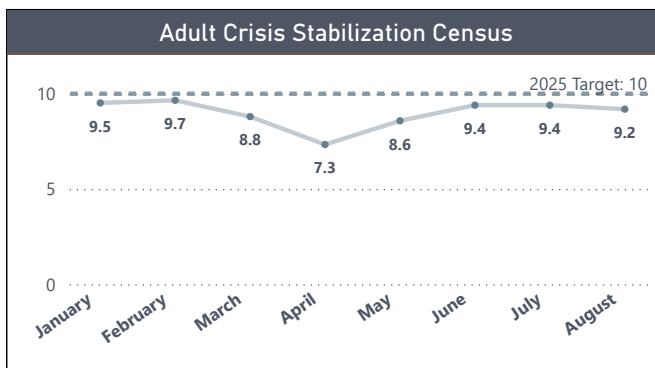
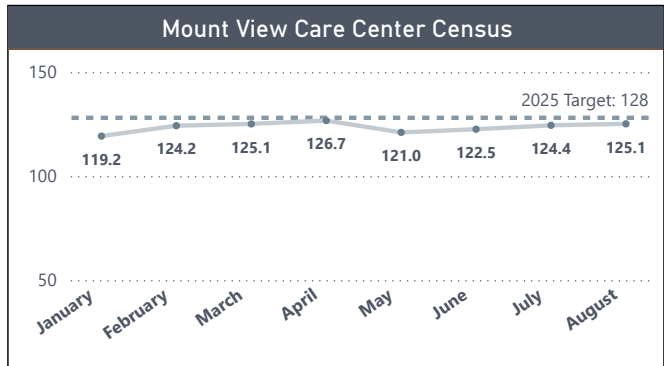
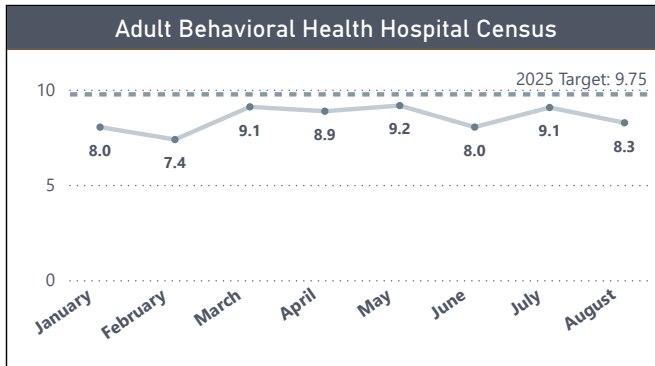
[North Central Health Care \(NCHC\)](#) is a tri-county organization that was formed over fifty years ago as a partnership between Langlade, Lincoln, and Marathon counties. NCHC provides the community mental health, and substance use disorder treatment services pursuant Wis. Stat. 51.42.

Programs offered include mental and behavioral health services for people of all ages in a variety of settings including outpatient, community treatment, psychiatric hospitals, substance use disorder residential treatment, and 24-hour crisis assessment including crisis stabilization facilities.

NCHC also operates two large skilled nursing facilities. Mouth View Care Center is located on the main campus in Wausau and Pine Crest Nursing Home is located in Merrill. These facilities serve individuals in need of long-term care, short-term rehabilitation or post-acute care with complex physical needs including ventilator dependent needs. They also provide specialized care for dementia, psychiatric and neurological diseases, and behavioral challenges.



Gary Olsen
Executive Director
since 2022



LOOKING BACK | 2023 INDIVIDUALS SERVED BY COUNTY

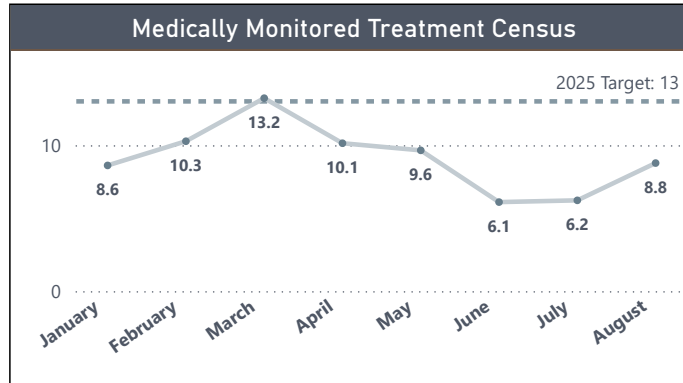
SERVICES	MARATHON	LINCOLN	LANGLADE	Other	2022 TOTAL*	2023 TOTAL*
Adult Day Services <small>Link to 2022 Report: Marathon FAC - ad</small>	50	7	52	7	116 people	116 people
Adult Protective Services	753	145	146	14	1,018 people	1,038 people
Adult/Elder Abuse Investigations	447	106	74	10	637 Adult/Elder Abuse Investigations	637 Adult/Elder Abuse Investigations
Aquatic Services	443	33	2	20	502 people	511 people
Children's Long Term Support	7	5	104	7	117 people	119 people
Community Support Program	35	7	7	7	56 people	56 people
Comprehensive Comm Services Adult	333	60	75	7	475 people	467 people
Comprehensive Comm Services Youth	310	35	47	7	401 people	401 people
Crisis Care (Adult/Youth)	1,410	140	220	7	2,077 people	2,110 people
Assessments	2,571	724	709	7	3,991 assessments	3,509 assessments
Crisis Stabilization	267	20	40	57	484 people	497 people
Adult	153	14	13	27	207 adults	211 adults
Youth	24	14	2	30	70 youth	76 youth
Demand Transportation	478	7	7	7	499 people	478 people
Hospitals	947	7	7	7	968 people	968 people
Adult	317	24	47	7	395 adults	401 adults
Youth	100	17	17	7	141 youth	157 youth
Lakeside Recovery - MHIT <small>See 2022 Report</small>	4	7	7	7	7	10 people
Outpatient Services - Substance Abuse	784	221	144	7	1,416 people	1,449 people
UFA Assessments	457	145	52	7	754 assessments	630 assessments
Outpatient Services - Mental Health	717	250	200	7	1,414 people	1,414 people
Outpatient Psychiatric Care	2,144	400	100	7	2,411 people	2,411 people
Residential <small>See 2022 Report</small>	40	7	7	7	46 people	40 people
Sober Living - Hope House	20 Men	7	47 Women	7	7	41 people
Mount View Care Center	247	7	7	7	248 people	247 people
River Crest Nursing Home	7	133	7	7	97 people	99 people
TOTAL PEOPLE SERVED*	8,922	1,758	1,362	242	12,245	12,355

*The total of Total Individuals Served by County for the year is a total of people served by the original five Original County Health Care Centers.
 ** Data is available for 2022

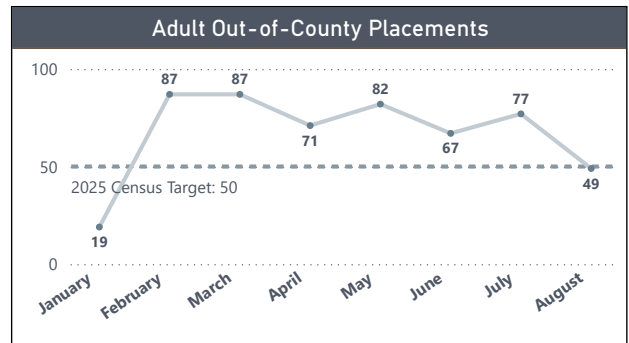
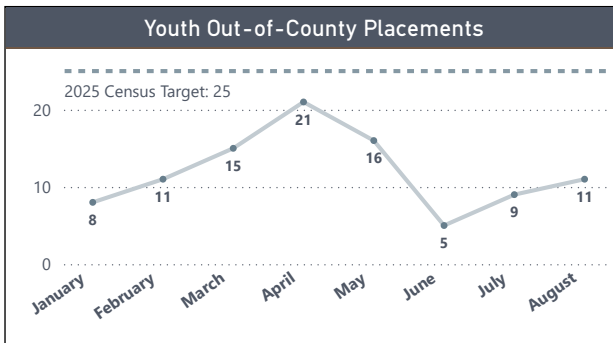


2024 HIGHLIGHTS

- Lakeside Recovery Medically Monitored Treatment (MMT)** – In early 2024, the 16-bed, 28-day MMT program began operations. The program operates 24 hours a day in a community-based setting at the NCHC campus, providing observation, monitoring, and treatment by a multidisciplinary team. The program aims to evaluate, educate, empower, and offer support in creating a positive healing environment for each individual.



- Increased Census** – During the first six months of 2024, there was an increase in the average daily census compared to 2023 across all behavioral health services, the Wausau and Antigo sober living houses, as well as both Mount View Care Center and Pine Crest Nursing Homes. This allowed more individuals in the tri-county area to be served while increasing revenue, contributing to the financial sustainability of these programs.
- Out-of-County Placements** – The number of clients sent to psychiatric hospitals other than NCHC is projected to decrease by over 900 days in 2024. This represents a significant improvement over the previous year, and respresents our ability to treat residents locally while providing a higher level of care. Additionally, a projected savings of over \$400,000 is anticipated, while increasing billable revenue by over \$1 million.



- Funding \$2.5 million of Marathon County Debt Payment** – In accordance with the facilities lease agreement, NCHC is responsible for making debt service payments to Marathon County. The initial payment, made in 2024, amounted to \$2.0 million and increased to \$2.5 million in 2025. These payments will continue to rise by \$500,000 over the next years, until it reaches the maximum payment of approximately \$4.1 million.
- Five-Star Rating for Mount View Care Center and Pine Crest Nursing Home** – Both Mount View Care Center and Pine Crest Nursing Home were awarded a five-star rating. Each nursing home participating in Medicare and Medicaid receives a star rating based on overall quality, which is determined by three key measures: health inspections, staffing, and quality. This rating system is designed to help consumers differentiate between high- and low-performing nursing homes.

LOOKING AHEAD TO 2025

- › **Revenue Cycle Optimization** – In 2025, efforts will be directed toward improving the integrity of the revenue cycle, with a focus on charge capture, denials management, and unbillable claims. A centralized approach will be implemented to enhance oversight and accountability throughout the revenue cycle process. The goal of this restructuring is to increase operational efficiency while maximizing billable revenue and reducing write-offs.
- › **Focus on Recruitment and Retention:** NCHC operates fee-for-service programs, with 72% of its revenue generated from billable services. Maintaining appropriate staffing levels is essential for sustaining this revenue which is a challenge in the current labor market. By developing strategies informed by data, NCHC will be able to identify areas of opportunity to strengthen recruitment and retention efforts.
- › **Key Performance Indicators (KPIs):** In 2024, the organization launched its initiative to track Key Performance Indicators (KPIs). Building on this foundation, additional KPIs will be identified to measure progress toward goals and objectives, highlight areas for improvement, and facilitate informed decision-making based on data-driven insights.

PARKS, RECREATION & FORESTRY

MISSION

Adaptively manage our park and forest lands for natural resource sustainability while providing healthy recreational opportunities and unique experiences making Marathon County the preferred place to live, work, and play.



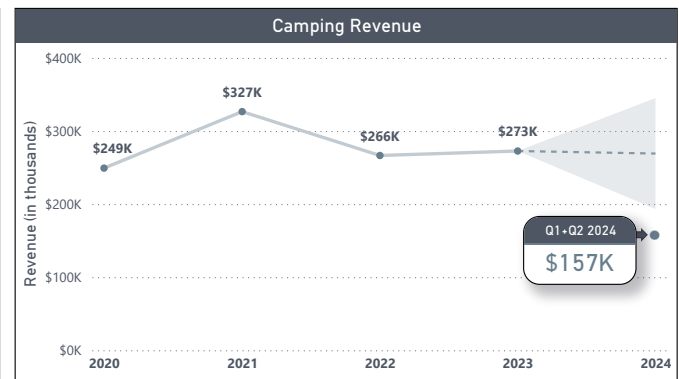
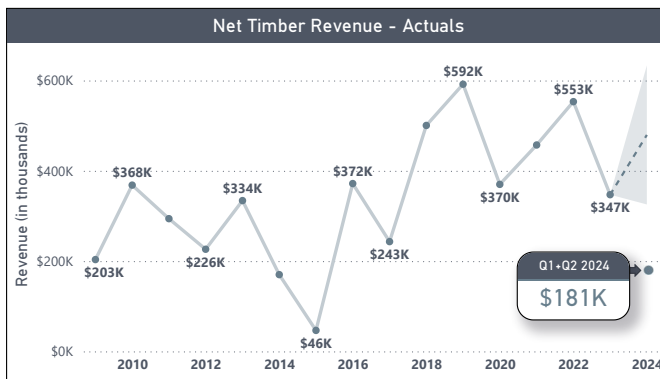
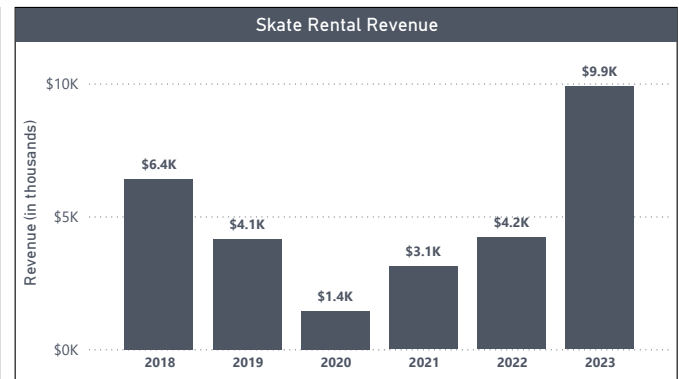
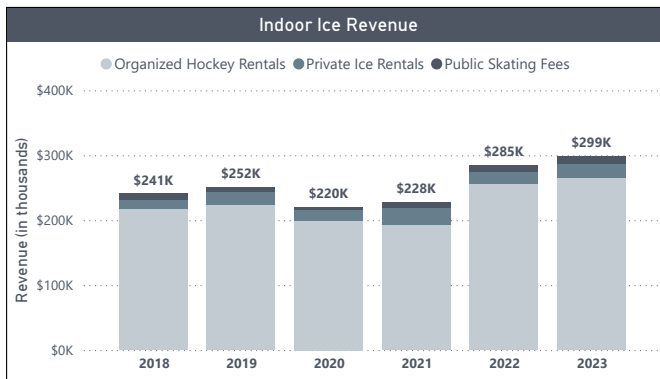
Wausau & Marathon County
**Parks, Recreation
& Forestry**

ABOUT THE DEPARTMENT

The Wausau and Marathon County Parks, Recreation, and Forestry Department operates two separate park systems, and a County Forestry system each with its own facilities, objectives, and budgets.

The county parks are mostly large parks that typically focus upon high quality natural features and provide limited areas of development that support low intensity recreation uses, such as picnicking, hiking, fishing, swimming, and camping. These parks serve large areas of the county. The county parks also provide specialized facilities that serve the entire county or major populations within the county, such as the fairgrounds, shooting range, softball complex, and indoor ice skating. The city parks are made up of neighborhood and community parks that offer more active recreational options. The city parks also provide specialized facilities that serve the entire city such as Athletic Park, Sylvan Hill, three aquatic centers, and the 400 Block.

The Wausau and Marathon County park systems provide distinctly different, yet complementary, facilities and recreation opportunities. The specialized knowledge, skills, and equipment necessary to effectively operate the two systems have been successfully provided by a single workforce since 1974 and management team since 1924.



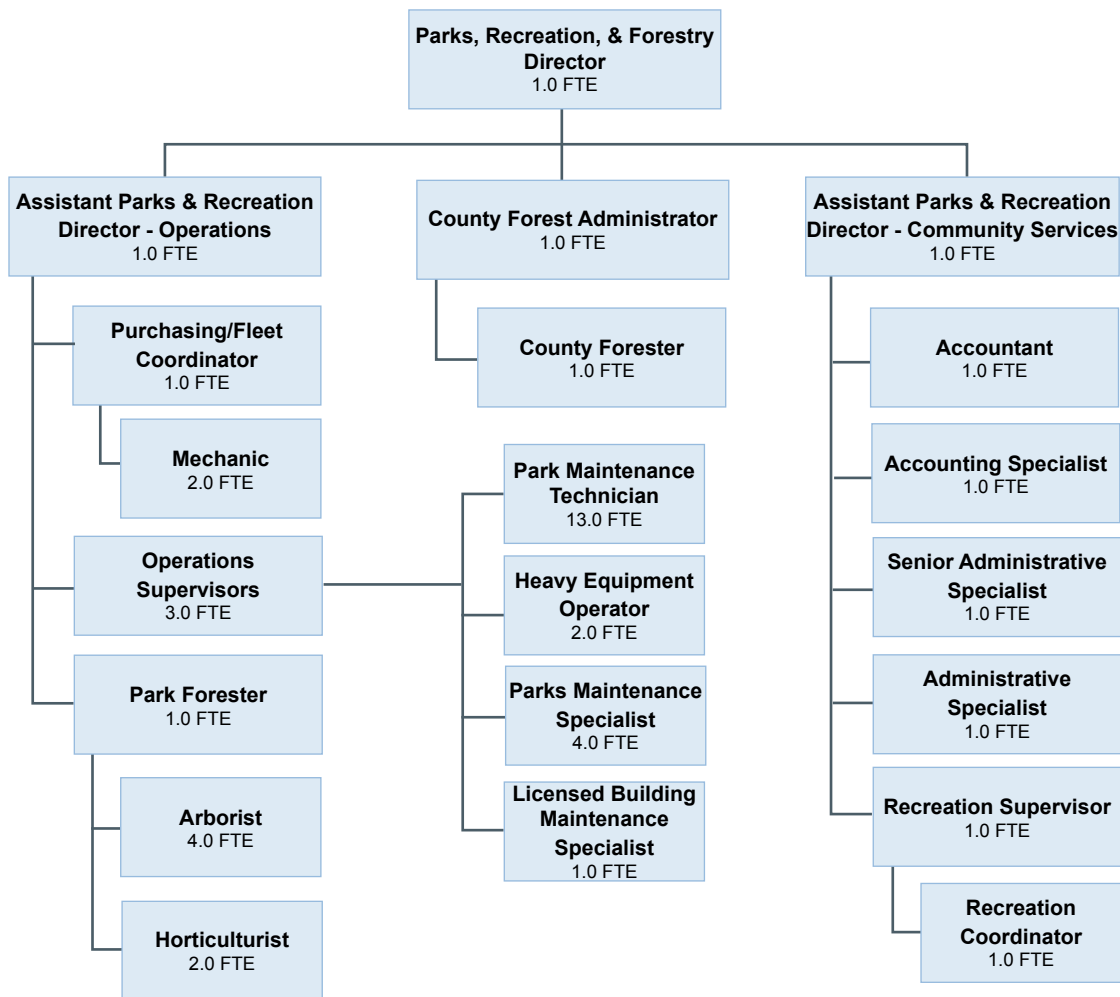
Net Timber Revenue to Marathon County after 20% payment to State for loans and 10% payment to townships.

OUR TEAM

44.0 FTE



Jamie Polley
Parks, Recreation & Forestry Director
since 2018



2024 HIGHLIGHTS

- › **CDL Training** – Funding for CDL training has assisted the department by ensuring front line staff are able to operate the necessary equipment. Two staff have successfully completed the training, with the anticipation two more will begin the training this fall.
- › **Timber Sales** – 2024 was another strong year of timber sales. As of July 30, timber revenues total \$258,270. Harvesting continues and the even flow budget of \$305,000 should be met by year-end. Total value of the timber sales sold and ready for harvest is \$1,324,187.
- › **Park/Facility Enhancements** – The department completed the following park and facility enhancements:
 - Bluegill Bay Park now has two new boat launch piers that were constructed in-house.
 - D.C. Everest Park now has a flush restroom to serve users as opposed to the previous vault privy.
 - The Dells of the Eau Claire County Park will have a dump station installed this fall to fulfill compliance requirements and meet campers' needs.
 - Marathon Park Ice Arena has an upgraded water heater serving a majority of the water needs for the ice arenas. This replacement was coordinated in conjunction with Facilities and Capital Management.
 - Following the Marathon Park water system project in 2023, there were multiple above ground water system components that required protection. Cages were constructed in-house to provide decorative, yet robust protection for this important infrastructure.
 - Nine Mile County Forest will receive be a new septic system sized for 500 patrons, while the pellet boiler heating system will have lines replaced to gain efficiencies in the system. There are also several yet to be determined upgrades to the chalet.
 - A path was created/extended at the Peoples Sports Complex using limestone fines which are significantly less costly than asphalt/concrete and still conform to ADA compliance.
 - East Gate Hall in Marathon Park, the department's largest reservable shelter, received several updates this year, including new windows, siding, flooring, roofing, boilers, lighting, and fans, along with upgraded restrooms and kitchen. Much of this work was coordinated with the assistance of Facilities and Capital Management.
- › **Recreation Events** – Held a number of successful community events including the 50th annual Children's Festival, Easter Egg Hunt, Pickleball Tournament, and Movies in the Park.
- › **Playground Replacements** – The Marathon Park campground playground was replaced using two manufacturers which enabled the department to provide a camping-themed amenity for citizens. The Amco Park playground was also replaced with similar sized structures and includes engineered wood fiber surfacing and poured concrete edging.
- › **Rib Falls Park Reclamation** – The first round of grading and seeding for the reclamation was completed. After the initial inspection, a second round will be required in 2025. Staff also opened up a large culvert that had failed causing water to back up into much of the park area.
- › **Tree Planting** – In spring 2024, 60,000 red pine trees were planted on 60 acres in the Nine Mile Forest Unit.
- › **Westside Master Plan** – Research and planning is being completed for the replacement of the splash pad at Marathon Junction due the age and inability to repair. The Ice Arena Feasibility and Economic Impact Study will soon be complete and include the facility program, cost estimates, FEMA requirements and compatibility, and facility renderings. This information will be provided to the Board for consideration and, should the Board direct, staff will begin focusing on funding strategies and partnerships.
- › **City Services and Projects** – The department maintained 37 city parks, offered a variety of recreation programs and opportunities for the community, and completed a number of projects which include new restrooms at Oak Island, installation of synthetic turf at Athletic Park, tuckpointing of Stewart Park, maintenance and repairs to three City Pools, installation of AED Save Stations in three locations and installation of safety bollards at the 400 Block.

LOOKING AHEAD TO 2025

- **2025 Budget Impacts** – The 2025 budget increases fees (revenues) for facilities and programs and remains at zero percent increase in operational expenditures.
- **Comprehensive Outdoor Recreation Plan** – The County's Comprehensive Outdoor Recreation Plan will be updated for the next five years.
- **Continuous Improvement** – The department will examine opportunities to enhance efficiency, evaluate programs and cost recovery, identify alternative funding sources, and increase revenue to reduce reliance on levy funds. These activities may include reviewing the Rolling Stock policy, establishing a capital fund, and pursuing additional sponsorships and partnerships.
- **Department Administration Relocation** – The department's administration offices are set to move from River Drive, with the UWSP at Wausau campus currently identified as the proposed site. This location will also provide opportunities to collaborate with UWSP in maximizing facility use for the public.
- **Playground Replacement** – The playground at Big Rapids County Park will be replaced.
- **Recreation Programs** – A summer pickleball league, winter broomball and programs utilizing the UWSP-Wausau fieldhouse will be added. Additional programming will be implemented as ideas are developed.
- **Rib Falls Park Reclamation** – County Materials will complete another round of grading and seeding to complete the reclamation. We will continue to work towards closing the mining permit.
- **Timber Sales** – 2025 is projected to be another strong year of timber sales with 25 sales on the books each with a 2–3-year contract. Total value of the timber sales sold is \$1,324,187. The fall 2024 timber sales will be sold in October increasing these amounts.
- **Westside Master Plan** – Consistent with the plan, staff will develop several project plans for consideration by the Board, including replacement of the splash pad, family playground, and Marathon Junction.
- **City Projects and Programs** – The city projects and programs to be completed in 2025 include the construction of the new skate park, reconstruction of the Alexander Airport tennis courts to pickleball courts, Athletic Park clubhouse updates, accessible parking at Athletic Park, and increased recreation programs.



Installation of the new privy at Cherokee County Park.

BUDGET COMPARISON

Account Description	2023 Actual Amount	2024 Modified Budget	2024 6 month Actual	2025 Original Budget	2024/2025 % of Change
Revenues					
Tax Levy	\$2,192,394	\$2,179,452	\$2,179,452	\$2,267,854	4.06%
Intergovernmental Revenues	\$1,639,173	\$ 647,662	\$ 549,057	\$ 0	-100.00%
Licenses and Permits	\$ 500	\$ 0	\$ 0	\$ 0	0.00%
Public Charges for Services	\$1,599,539	\$1,564,080	\$ 689,982	\$1,557,480	-0.42%
Intergovernmental Charges	\$ 30,000	\$ 1,500	\$ 97,299	\$ 1,750	16.67%
Miscellaneous Revenue	\$ 125,635	\$ 120,226	\$ 28,090	\$ 139,595	16.11%
Total Revenues	\$5,587,241	\$4,512,920	\$3,543,880	\$3,966,679	-12.10%
Other Financing Sources	\$ 0	\$ 650,311	\$ 0	\$ 765,376	17.69%
Fund Balance Applied		\$ 663,201		\$ 673,417	1.54%
Total Revenues & Fund Bal Applied	\$5,587,241	\$5,826,432	\$3,543,880	\$5,405,472	-7.23%
Expenditures					
Payroll	\$2,461,385	\$2,502,170	\$1,106,734	\$2,495,098	-0.28%
Conservation and Development	\$2,887,951	\$2,223,151	\$ 658,472	\$2,174,180	-2.20%
Capital Improvements	\$ 61,757	\$1,101,111	\$ 359,552	\$ 736,194	-33.14%
Total Expenditures	\$6,011,093	\$5,826,432	\$2,124,758	\$5,405,472	-7.23%
Other Financing Uses					
Transfers out	\$ 100,815	\$ 0	\$52,418	\$ 0	0.00%
Total Expenditures & Other Financing Uses	\$6,111,908	\$5,826,432	\$2,177,176	\$5,405,472	-7.23%

Does not include revenues and expenses in the Grant Fund.

MISSION

The Register of Deeds is a state constitutional officer responsible for recording and maintaining birth, marriage, and death registrations, a wide variety of real estate transaction and land records, and veteran's discharges. The Office archives, maintains, and provides access to records as provided by state law. In performing its work, the Office is responsible for collecting fees that fund the work of the Wisconsin Land Information Program, which seeks to provide for the continued modernization of land records within Marathon County.

ABOUT THE DEPARTMENT

The Marathon County Register of Deeds Office is the central location for vital records and land records for Marathon County.

The vital records division maintains and issues copies of certificates for births, deaths, marriages, and domestic partnerships. This office can provide vital records for events occurring in the State of Wisconsin depending on the date of the event. The vital records division also records military discharge papers for veterans.

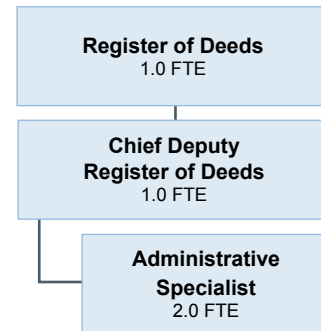
The real estate division records, files, maintains and issues copies of real estate records for property located in Marathon County, and records a variety of other documents of significance.

OUR TEAM

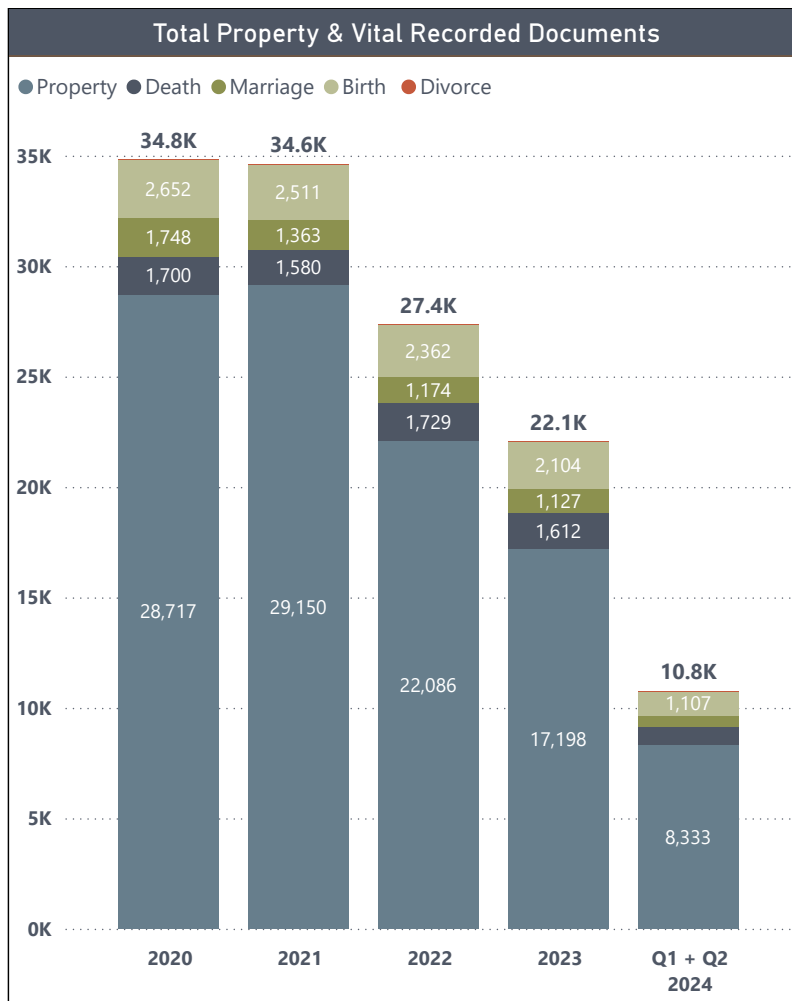
4.0 FTE



Dean Stratz
Register of Deeds
since 2017

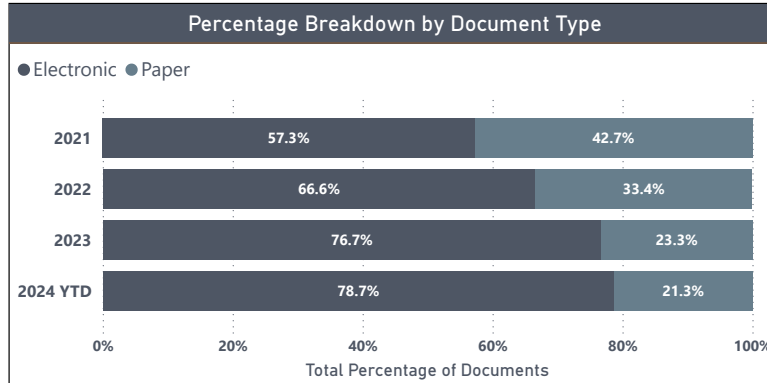


This chart reflects the abolishment of a 1.0 FTE Administrative Specialist position.



2024 HIGHLIGHTS

- > **Electronic Recording** – Overall, recordings have stabilized at 2023 levels, after declining throughout 2021 and 2022. The percentage of recordings filed electronically continues to grow.



- > **Staff Efficiency** – Due to improved staff efficiency, the County Administrator formally abolished a previously allocated but unfunded Administrative Specialist position.

LOOKING AHEAD TO 2025

- > **Reduced Levy Request** – The department’s 2025 levy request has been reduced by \$75,000 compared to 2024, largely due to a revised fee structure and increased revenues
- > **Informational Trainings for the Public** – These meetings will provide the public with information on how to complete genealogy searching, which is a growing trend within the public. Also, offering a meeting to the public on how to complete property searching. This will be beneficial to the public for those who are interested in searching for their family property but are not sure how to go about doing it.
- > **Software Update** – The Register of Deeds Office will undergo an upgrade to the latest version of LandLink and LandShark softwares. These upgrades will provide a more user-friendly interface and improved reporting.

BUDGET COMPARISON

Account Description	2023	2024	2024	2025	2024/2025
	Actual Amount	Modified Budget	6 month Actual	Original Budget	% of Change
Revenues					
Tax Levy	\$(458,659)	\$(321,594)	\$(321,594)	\$(405,373)	26.05%
Other Taxes	\$ 427,844	\$ 300,000	\$ 210,597	\$ 400,000	33.33%
Public Charges for Services	\$ 315,313	\$ 317,000	\$ 139,645	\$ 317,000	0.00%
Intergovernmental Charges	\$ 30	\$ 50,000	\$ 18,863	\$ 50,000	0.00%
Total Revenues	\$ 284,528	\$ 345,406	\$ 47,511	\$ 361,627	4.70%
Expenditures					
Payroll	\$ 314,389	\$ 314,556	\$ 140,455	\$ 330,777	5.16%
General Government - Property Rec/Con	\$ 15,024	\$ 30,850	\$ 11,703	\$ 30,850	0.00%
Total Expenditures	\$ 329,413	\$ 345,406	\$ 152,158	\$ 361,627	4.70%

SHERIFF'S OFFICE

MISSION

The Marathon County Sheriff's Office exists to provide a safe, secure, and crime-free community through trust-building, enforcement, and public safety management.

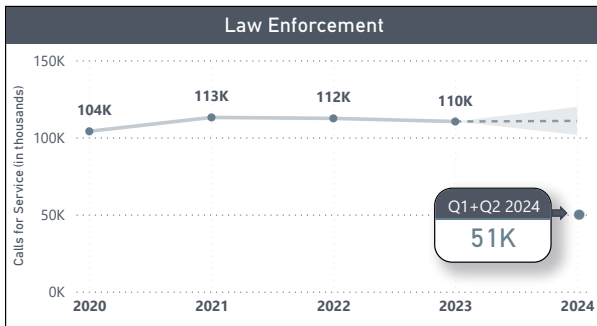


ABOUT THE DEPARTMENT

The Sheriff's Office team is made up of more than 200 professionals who strive to provide a safe, secure and crime-free community. The department is divided into five different divisions:

- **Administration** provides direction, coordination, and control necessary to successfully accomplish the office's goals.
- **Communications** handles all emergency calls and is responsible for paging and radio dispatching for nearly 80 emergency services agencies in Marathon County.
- **Corrections** is responsible for the operations of the jail and juvenile facility.
- **Investigations** is responsible for conducting criminal investigations within the jurisdiction of the Sheriff's Office.
- **Patrol** is the front-line team tasked with patrolling and providing service throughout the more than 1,500 square miles of Marathon County.

PUBLIC SAFETY CALLS FOR SERVICE

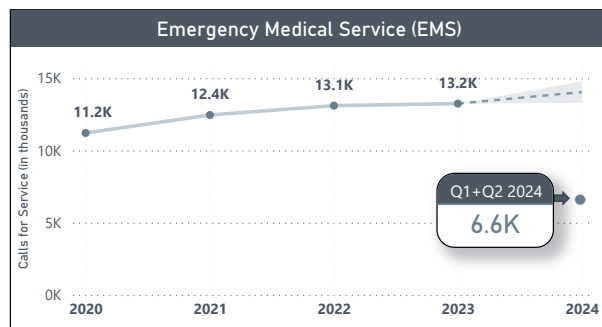
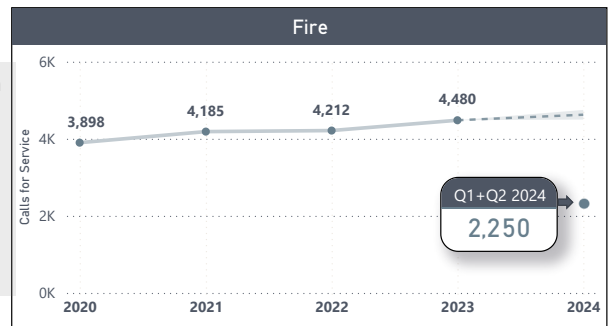


The 911 Communications Center dispatches for **10 law enforcement agencies** in Marathon County. These agencies include:

- | | |
|----------------------------------|--------------------------------------|
| Athens Police Department | Mosinee Police Department |
| Edgar Police Department | Mountain Bay Metro Police Department |
| Kronenwetter Police Department | Spencer Police Department |
| Marathon City Police Department | Stratford Police Department |
| Marathon County Sheriff's Office | Wausau Police Department |

The 911 Communications Center dispatches for **18 fire departments** in Marathon County. These agencies include the communities of:

- | | | |
|------------------------------|-----------------------------|---------------------------|
| Athens Area Fire | Village of Maine Fire Dept. | SAFER District |
| Town of Easton Fire Dept. | Marathon City Fire Dept. | Spencer Fire Dept. |
| Edgar Fire Dept. | McMillan Fire Dept. | Stratford Area Fire Dept. |
| Hamburg Fire Dept. | Mosinee Fire Dept. | Town of Texas Fire Dept. |
| Hatley Area Fire District | Ringle Fire & Rescue | City of Wausau Fire Dept. |
| Town of Hewitt Fire & Rescue | Riverside Fire District | Town of Wausau Fire Dept. |



The 911 Communications Center dispatches for **9 EMS agencies** in Marathon County. These agencies include:

- | | |
|---------------------------------------|---------------------------------------|
| Athens Area Fire & Ambulance | Riverside Fire District |
| City of Wausau Fire Department | SAFER District |
| Edgar Fire Department | Spencer Fire Dept & Ambulance Service |
| Hatley Area Fire & Ambulance District | Stratford Area Fire Department |
| Mosinee Fire Department | + 18 First Responder Agencies |

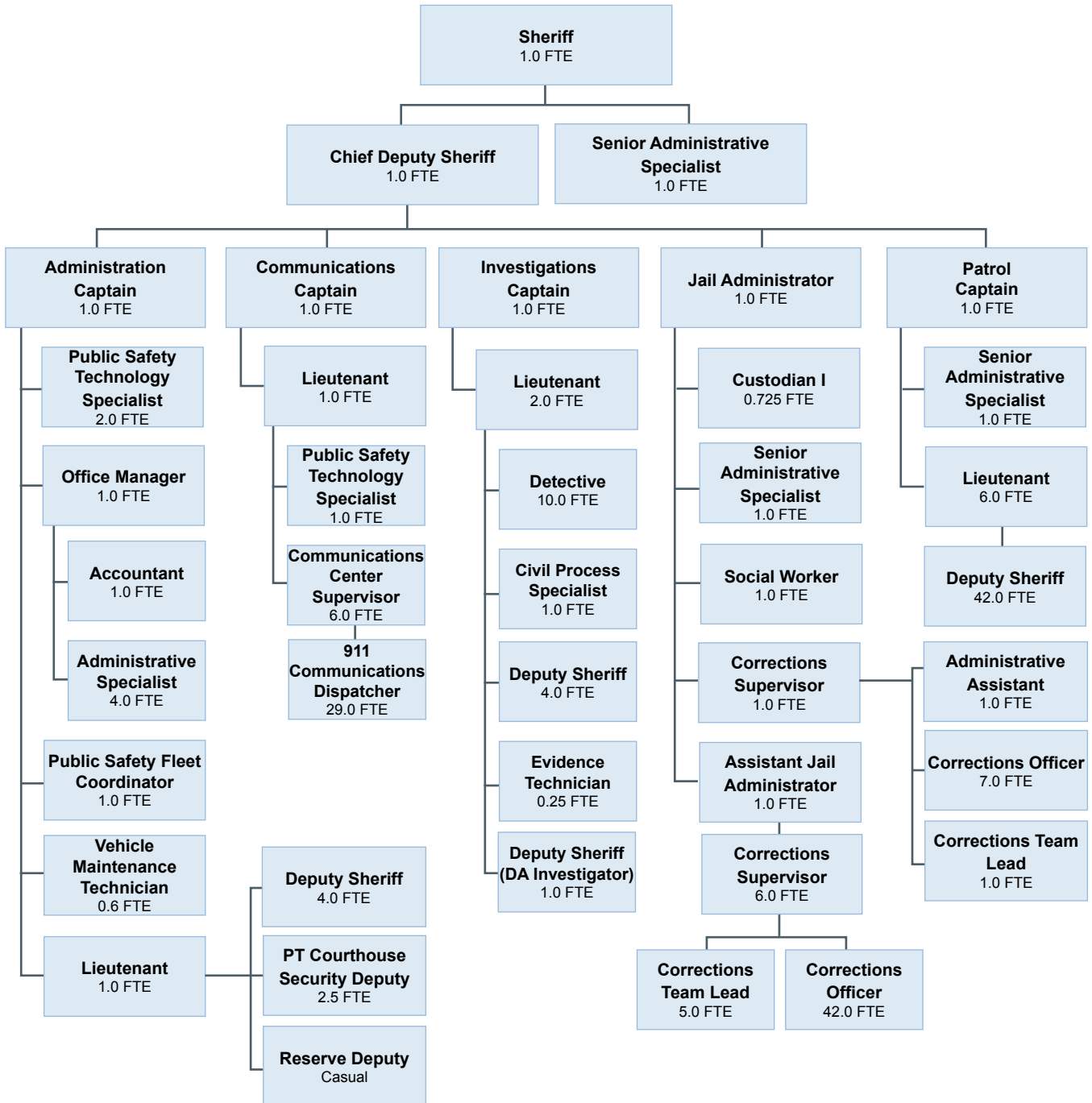


OUR TEAM

196.075 FTE



Chad Billeb
Sheriff
since 2023



FROM THE ADMINISTRATOR

2025 FORECAST

DEPARTMENTS

NON-PROFIT ORGANIZATIONS

APPENDIX



2024 HIGHLIGHTS

- › **Training and Resource Center (TRC) Renovation** – With the assistance of the Facilities and Capital Management, the Sheriff's Office Training and Resource Center (TRC) underwent a significant renovation. Upgrades included new steel sheeting, insulation, and pavement work, as well as improvements to what had formerly been referred to as "cold storage." These enhancements will help the Sheriff's Office maintain equipment more effectively while improving energy efficiency.
- › **Enterprise Fleet Management** – With the assistance of Deputy Administrator Chris Holman, a contract with Enterprise Fleet Management was signed in mid-2023. This program continues to be beneficial by providing newer, lower-mileage vehicles that require fewer repairs and lower maintenance costs. By leveraging Enterprises' buying power, the county is able to be at the leading edge of vehicle procurement while also benefiting from their expertise and discounted purchasing prices. Currently, 20 marked squad cars and 8 unmarked squad cars have transitioned into the Enterprise Fleet program. Sheriff's Office leadership plans to meet with Enterprise in the coming weeks to order additional squads for 2025 delivery.
- › **Corrections Staffing** – While staffing will remain a focus in 2025, the Sheriff's Office has made progress in both retaining current staff and attracting new talent. The number of vacancies in the jail has steadily declined, and they continue to hire highly quality individuals. By the end of October, the Sheriff's Office expects to be nearly fully staffed, assuming current candidates progress through the hiring process as expected. The Sheriff's Office remains committed to being selective, selecting only those with the highest character.
- › **Secure Detention Center** – The business model for the Secure Detention Center has been highly successful. In 2023, the center exceeded projected revenues, generating \$1,191,000 from 2,904 bed days, compared to \$204,000 from 1,020 bed days in 2022. As of June 30, 2024, the center has housed 1,656 bed days, producing \$727,500 in revenue, and is on track to reach \$1,455,000 by year-end. We recently signed additional contracts with other counties which will guarantee more revenue. The staff at the Secure Detention Center are doing an incredible job in the face of increasingly dangerous and challenging youth. The Sheriff's Office may need to consider increasing the staffing minimum from two to three Corrections Officers to ensure the safety of both staff and inmates.



In 2024, the Marathon County Sheriff's Office added an additional K9 to the team. K9 Bodhi is a therapy dog that is certified to assist with challenging mental health calls. He currently works with Deputy Jackie White on the Crisis Assessment Response Team (CART).

The Sheriff's Office continues to engage the community in various ways to encourage an interest in joining the team. The office has participated in numerous job fairs and community events and has established a recruitment team to aide in filling vacancies across its five divisions.



LOOKING AHEAD TO 2025

- › **Recruitment and Retention** – Recruiting, hiring and retaining qualified staff in the Corrections Division continues to be a significant challenge. The Sheriff's Office has worked closely with Human Resources and County Administration to address these issues. While changes to compensation for Corrections Officers, implemented in early 2024, have improved staff retention, recruitment has been slower than anticipated. This trend mirrors what other counties are experiencing. The Sheriff's Office will continue utilizing available resources to attract the right candidates for these critical positions.
- › **Jail Inmate Population** – The population of the Marathon County Jail has plateaued compared to previous years. In July 2023, the Average Daily Population was 285, and in July 2024 it increased slightly to 288 inmates. The number of inmates housed in the jail is largely managed based on available staff. Due to staffing shortages and the need for new staff training, the Sheriff's Office has relied heavily upon patrol deputies, detectives, and members of the command team to help cover shifts. This has come at a high cost, most of which has been offset by attrition. Efforts to recruit additional staff are ongoing with the goal of returning to full staffing to reduce the reliance on other personnel and other jail facilities.
- › **Body Cameras** – Body cameras have become a staple within law enforcement, used both to collect evidence of crimes and to maintain public trust and transparency. The Sheriff's Office launched its body camera program in November 2020, selecting a vendor through the Marathon County Procurement process. The program currently costs approximately \$163,000 annually, and the contract with the vendor extends through the end of 2025. However, the Sheriff's Office has encountered numerous issues with the current cameras, including bulging batteries and devices that fail to turn on. Despite efforts to work with the vendor, these problems remain unresolved. Due to contractual limitations, we must see the contract through. In early 2025, the Sheriff's Office will explore new vendors to provide deputies and corrections officers with safe, reliable equipment. This will be a significant project requiring support from CCITC.
- › **Jail Intercom Replacement** – The hardware and software components of the jail's intercom system are outdated and in need of complete replacement. Initial planning for this project has begun, with assistance from Facilities and Capital Management, CCITC, and Systems Tech. Due to the concrete and steel construction of the jail, the replacement will be a complex project. The intercom system is critical for the safe operation of the jail, and the movement of inmates with quality audio and video communications. As of now, a budget or cost estimate for this project has not yet been established.

BUDGET COMPARISON

Account Description	2023	2024	2024	2025	2024/2025
	Actual Amount	Modified Budget	6 month Actual	Original Budget	% of Change
Revenues					
Tax Levy	\$23,412,223	\$23,629,433	\$23,629,433	\$25,186,207	6.59%
Intergovernmental Revenues	\$ 26,295		\$ 566		0.00%
Fines, Forfeits and Penalties	\$ 109,391	\$ 145,000	\$ 60,950	\$ 111,000	-23.45%
Public Charges for Services	\$ 559,499	\$ 928,500	\$ 465,968	\$ 792,500	-14.65%
Intergovernmental Charges	\$ 1,685,683	\$ 1,497,660	\$ 1,048,102	\$ 1,845,200	23.21%
Miscellaneous Revenue	\$ 1,715	\$ 82,500	\$ 38,876	\$ 78,150	-5.27%
Total Revenues	\$25,874,806	\$26,283,093	\$25,243,895	\$28,013,057	6.58%
Other Financing Sources	\$ 0	\$ 0	\$ 0	\$ 127,000	100.00%
Fund Balance Applied	\$ 206,433	\$ 355,012	\$ 54,321	\$ 439,807	23.89%
Total Revenues & Fund Bal Applied	\$26,081,239	\$26,638,105	\$25,298,216	\$28,579,864	7.29%
Expenditures					
Payroll	\$18,953,216	\$20,465,556	\$ 9,763,440	\$22,259,042	8.76%
Public Safety - Law Enforcement	\$ 5,711,518	\$ 6,172,549	\$ 3,632,459	\$ 6,320,822	2.40%
Total Expenditures	\$24,664,734	\$26,638,105	\$13,395,899	\$28,579,864	7.29%

Does not include revenues and expenses in the Grant Fund.

SOCIAL SERVICES

MISSION

The Marathon County Social Services Department works to strengthen individuals and families by coordinating and providing resources that promote safety and maximize independence to build a strong and healthy community.

ABOUT THE DEPARTMENT

The Department of Social Services is made up of a dedicated team of more than 125 employees that work every day to protect children in our community and strengthen families. The Department has teams devoted to the following six core functional areas:

- **Child Protective Services (CPS)** - responsible for ensuring the safety and well-being of children and families. CPS assesses reports of child abuse and neglect, provides services to support families in need, and, when necessary, intervenes to remove children from unsafe environments. The goal is to protect children from harm, support family preservation, and provide efforts for reunification or an alternate permanency option if reunification is not possible.
- **Youth Justice** – responsible for receiving referrals from law enforcement agencies and local schools regarding delinquent behavior and coordinating a response through informal or court involvement, aiming to balance accountability and rehabilitation, focusing on the specific needs and development of young offenders.
- **Children’s Long-Term Support** – is a Medicaid waiver initiative that provides funding for services and supports to children with substantial disabilities or special health care needs. It aims to help families care for their children at home and in their communities, offering resources like respite care, therapy, home modifications, and assistive technology. The program focuses on enhancing the quality of life, promoting independence, and integrating children into community activities.
- **Economic Support** – Determines eligibility on behalf of the State of Wisconsin for Foodshare, Medicaid (Badger Care), Caretaker Supplements, and Child Care subsidies. Its goal is to help residents achieve financial stability, access essential services, and improve their overall quality of life. This is a consortium with Marathon, Langlade, Portage, and Oneida County.
- **Child Support** – Ensures children and families have sufficient financial resources by locating non-custodial parents, establishing paternity, and monitoring court-ordered support payments. Programs are available to help non-custodial parents access essential services, improve their earning potential, and engage more fully in their child’s life
- **Administration** – Provides the necessary support and delivery of resources to staff to accomplish the Department and county objectives.

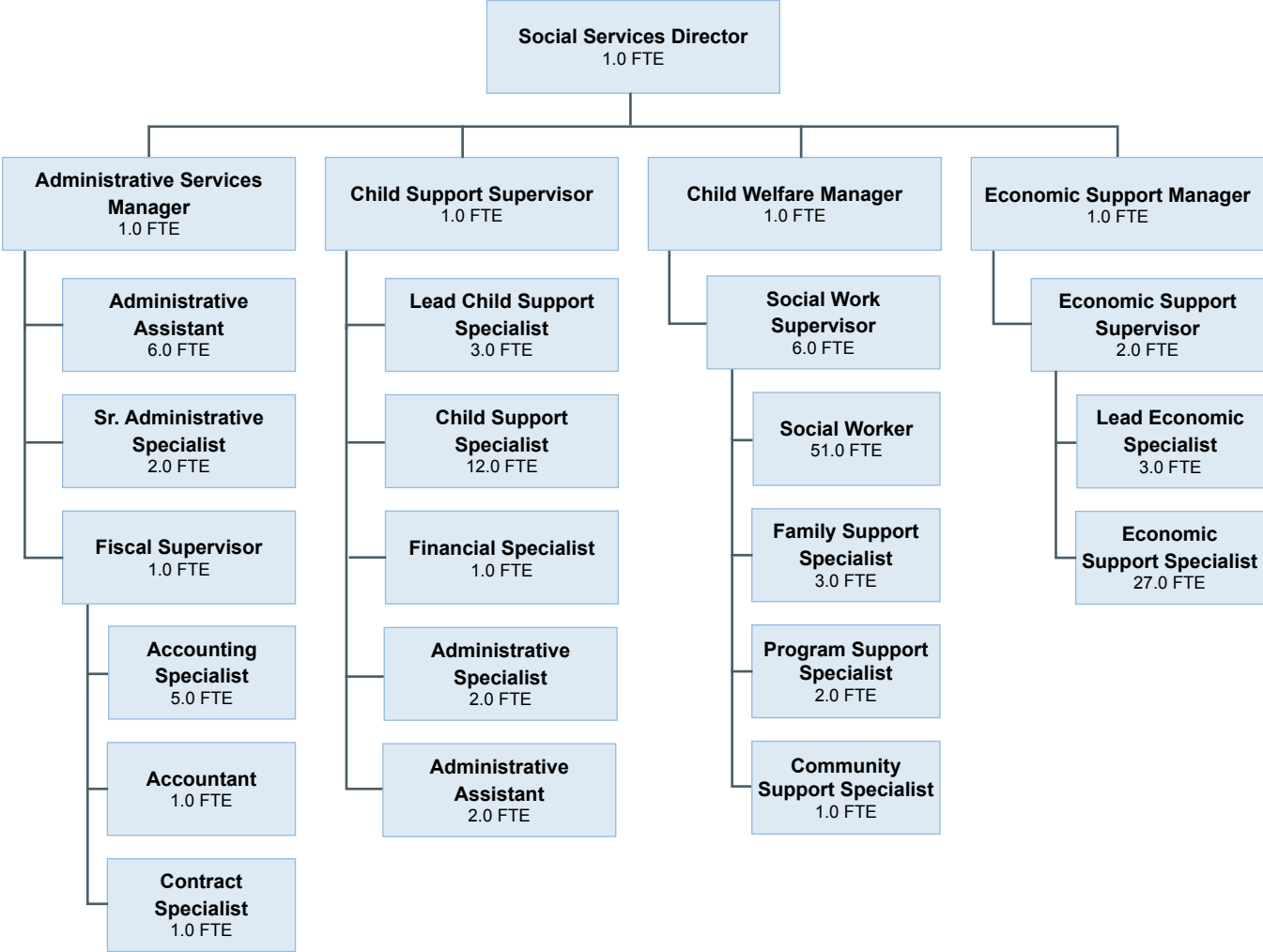


Three murals, created in partnership with RISE UP, were installed and dedicated during Summer 2024. Located in the lobby and family visitation room, these murals are a testament to our commitment to delivering services in a trauma-informed manner.

OUR TEAM
136.0 FTE

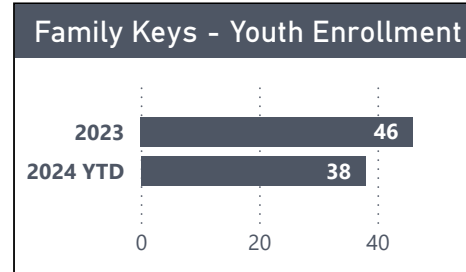
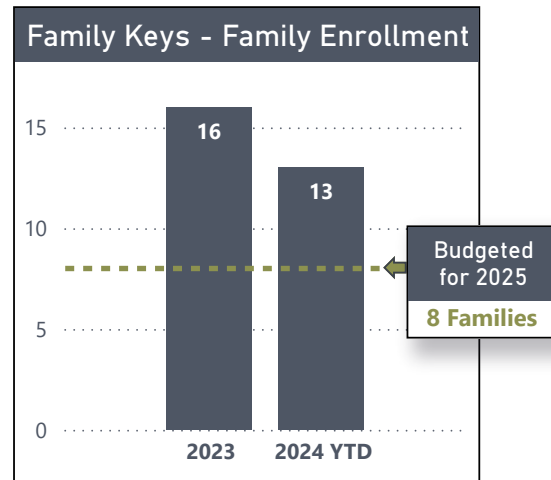


Christa Jensen
Social Services Director
since 2023



2024 HIGHLIGHTS

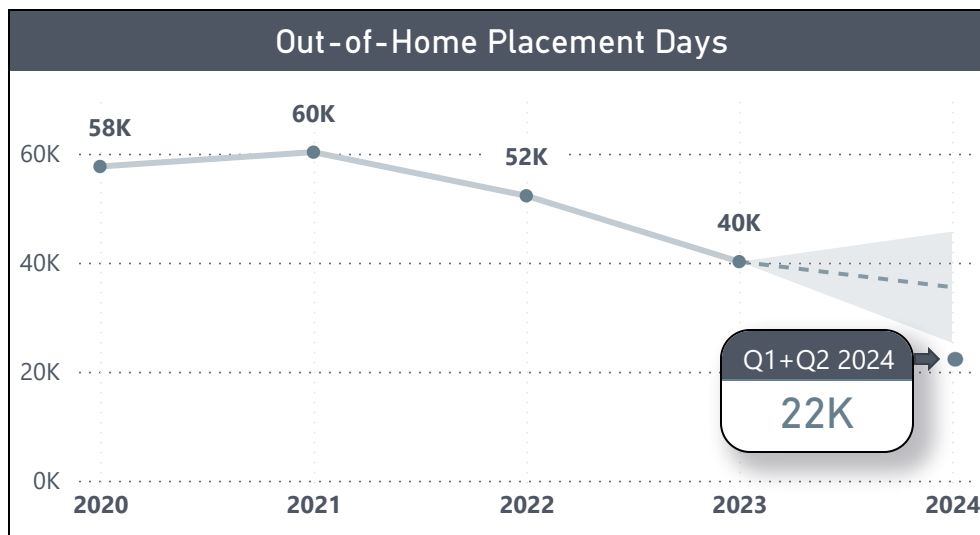
› **Family Keys Program Success** – In its inaugural year (2023), Marathon County’s Family Keys program made a significant impact by preventing 38 children from entering out-of-home care and facilitating the reunification of three children with their families. This success contributed to substantial savings of \$377,492 in out-of-home care costs. The program’s cost-effectiveness is demonstrated by its net annual savings estimate of \$248,845, compared to its \$128,647 cost, which was fully funded by grants. Due to these positive outcomes, the Department of Social Services (DSS) reduced the 2024 foster care budget by 18 year-long placements and cut foster care expenses by \$231,962. A fiscal return on investment report for 2024 is being prepared, and evaluations will assess the program’s sustainability and effectiveness. As of June 30, 2024, the Family Keys program has served 13 families and 38 youth, including 4 focused on reunification and 9 on prevention. Additionally, Marathon County’s involvement in a Department of Children and Families (DCF) film will showcase the Family Keys program’s successes at an upcoming board meeting.



- › **Youth Opportunity Center Opening** – The Youth Opportunity Center (YOC) opened its doors on June 4, 2024. Since its opening, the YOC has served 11 unduplicated youth, demonstrating the ability to maintain a safe environment while providing structure, accountability, and development opportunities. A comprehensive review of the outcomes for the youth who attended the programming will be conducted near the end of 2024, utilizing the KPIs identified in the white paper presented to the Board. County Board members were provided with a tour of the facility. Facilitating the YOC internally has proven to provide DSS with better oversight of the program and fiscal savings.
- › **Collaboration with NCHC** – The NCHC Leadership team has continued to meet throughout 2024. Training was provided to all DSS staff for the programs facilitated by NCHC, and an upcoming training will focus on DSS programs for NCHC, as well as a collaborative meeting with NCHC and DSS staff. Collaboration has increased between DSS and NCHC CCS programs to ensure consistent operations between the two agencies. Additionally, case consultations have occurred when needed with NCHC leadership.
- › **Continued evaluation of programs and contracts within DSS** – In 2024, staff continued to evaluate programs and contracts. As part of this effort, the safety services contract was eliminated, and the program is now being facilitated in-house. This change has resulted in both fiscal savings and improved collaboration with family teams. The evaluation of historically contracted services will extend into 2025, and if transitioning additional services in-house is operationally and fiscally advantageous, new position requests will be submitted. Additionally, DSS has initiated a review of “lived experience” positions and hired the first individual to conduct AODA groups with youth, addressing previously unmet service need in Marathon County.
- › **Key Performance Indicators** – With the addition of new Social Services Board members, an update was made to the Social Services orientation binder. This binder includes explanations of the DSS programs and their key performance indicators (KPIs). These KPIs were developed in connection with County Administration’s organization-wide directive to expand our use of data in decision-making. Job deliverables were created within staff appraisals to reflect these KPIs, ensuring transparency of expectations and clear measurement of results. This fosters accountability and the ability to monitor and adjust as needed.

LOOKING AHEAD TO 2025

- › **Evaluation of Family Keys Program** – We will continue to evaluate the return on investment and sustainability of the Family Keys program. Grant funding for this program is available through June 2025, and we believe this investment is in the best interest of our families.
- › **Evaluation of Youth Opportunity Center** – We will evaluate the return on investment and effectiveness of this program utilizing the key performance indicators established. Recommendations for adjustments to structure and programming will be provided as we become further established. We will continue to engage our youth with our community and build connections to foster future success.
- › **CLTS Waitlist Elimination Project** – In 2024, we undertook significant recruitment efforts to fill additional positions approved by the Board in Fall 2023. Despite these efforts, unexpected challenges, including retirements and staff transitions, have impeded our progress. As of June 2024, referrals from November 2023 are still under assessment, and we have received over 90 new referrals since the beginning of the year. In 2025, our focus will be on overcoming these staffing challenges and accelerating our efforts to eliminate the waitlist, ensuring timely and effective service delivery for all families in need.
- › **Examine Opportunities for Fiscal Innovation and Overall Efficiency** – In 2025, our department will continue to balance external DSS contracts with internal facilitation, building on the successful internalization of the YOC and safety services drug testing programs. We will explore similar opportunities for intensive support services for Youth Justice and visitation services for families. We will also reassess internal staff tasks and duties to ensure logical and efficient structure, focusing on the aforementioned programs, our finance team with the implementation of Workday, and administrative support staff. Our goal is to optimize resource allocation, streamline processes, and maintain high service standards. Additionally, we will enhance fiscal responsibility and funding utilization for dual Child Protective Services (CPS) and Youth Justice (YJ) cases, alongside Children’s Long-Term Support (CLTS). By reviewing these cases, we will identify opportunities to meet youth needs through the child’s Individualized Service Plan (ISP) under CLTS, develop a standardized process for integrating CLTS funding, train staff on efficient funding use, and improve overall fund management to ensure effective youth support and fiscal accountability.
- › **Succession Planning** – We are aware of two primary vacancies we will experience in 2025, including our Child Support Manager and Economic Support Supervisor. We also anticipate the retirement of additional members of the leadership team in 2026 and are beginning to evaluate the needs and opportunities that will arise.



BUDGET COMPARISON

Account Description	2023 Actual Amount	2024 Modified Budget	2024 6 month Actual	2025 Original Budget	2024/2025 % of Change
Revenues					
Tax Levy	\$ 7,410,128	\$ 6,935,723	\$6,935,723	\$ 6,723,462	-3.06%
Intergovernmental Revenues	\$ 3,462,065	\$ 373,060		\$ 368,885	-1.12%
Public Charges for Services	\$ 3,909,286	\$ 3,320,026	\$1,252,007	\$ 3,591,270	8.17%
Intergovernmental Charges	\$ 789,243	\$ 54,000	\$ 0	\$ 0	-100.00%
Miscellaneous Revenue	\$ 0	\$ 0	\$ 146,019	\$ 164,646	100.00%
Total Revenues	\$15,570,722	\$10,682,809	\$8,333,749	\$10,848,263	1.55%
Expenditures					
Payroll	\$ 4,800,120	\$ 7,501,472	\$3,120,253	\$ 7,875,239	4.98%
Health and Human Services	\$ 5,264,260	\$ 3,181,337	\$1,021,126	\$ 2,973,024	-6.55%
Total Expenditures	\$10,064,380	\$10,682,809	\$4,141,379	\$10,848,263	1.55%
Other Financing Uses					
Transfers out	\$13,717,759	\$ 0	\$ 1,903	\$ 0	0.00%
Total Expenditures & Other Financing Uses	\$23,782,139	\$10,682,809	\$4,143,282	\$10,848,263	1.55%

Does not include revenues and expenses in the Grant Fund.

MISSION

To provide the residents, businesses and organizations of the region with a cost-effective, comprehensive integrated waste management system. The system consists of programming, education and consulting services on waste reduction, recycling, composting and hazardous waste management, along with landfill disposal, with landfill-gas-to-energy production.



ABOUT THE DEPARTMENT

The Solid Waste Department began operations in 1980 with the opening of Marathon County's first clay lined landfill in Ringle, WI. Since that time, the department has expanded by adding two more landfills and continues to provide a wide range of waste and recycling services for not only Marathon County, but also central and Northcentral Wisconsin. Currently, Marathon County owns 575 acres of land that can be utilized for waste disposal and resource management.

The Solid Waste Department operates as a business enterprise and has never used county tax levy. The Solid Waste Management Board has set a policy vision that the department is not just a landfill, it is a true community resource for residents and businesses in the region. In addition to the waste disposal activities, the facility is home to numerous trail systems, including the Ice Age Trail and the Central WI Offroad Cycling Coalition (CWOCC) mountain bike trail system.

In 1997, the Solid Waste Department partnered with the Health Department to start collecting household hazardous waste for proper disposal. In 2010, the collection point was moved to the Solid Waste Department and currently operates 5 days a week.

A landfill gas collection system has been operating for nearly 30 years at the site in Ringle. The system is a critical component to modern landfill operation with over 70 extraction wells in place. The collection system harvests methane that can be used as a fuel or a renewable energy source. Recent developments include a program that will transform the landfill gas into pipeline grade renewable natural gas.

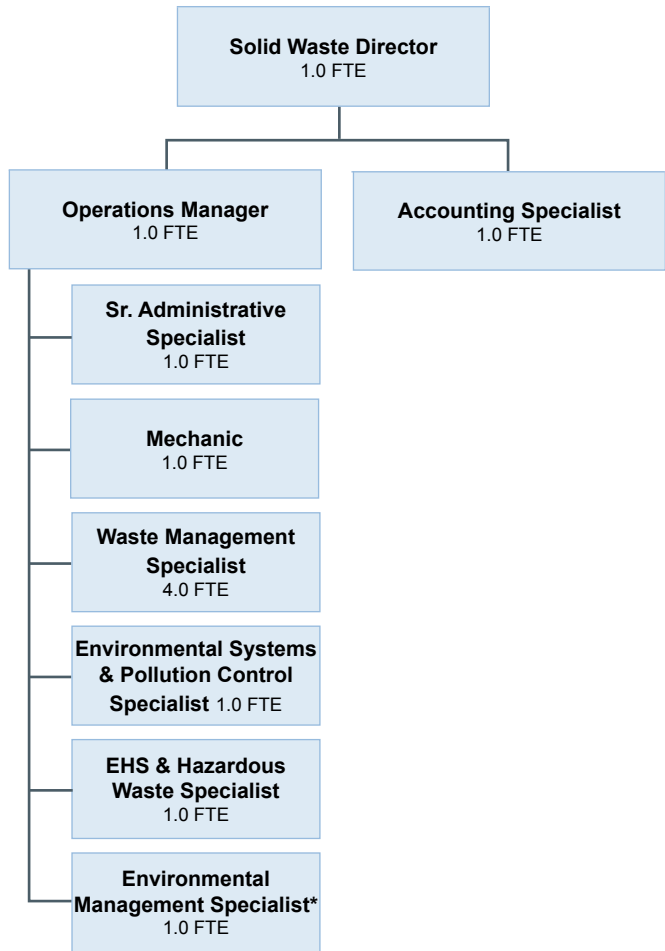
The Solid Waste Department continues to provide an essential service to the municipalities and businesses of central Wisconsin. With 11 full-time employees, the team manages upwards of 1,000 tons of waste each day all while providing valued services including the medication dropbox program, sharps collection, street sweeping diversion, composting, and recycling education.

OUR TEAM

12.0 FTE



David Hagenbucher
Solid Waste Director
since 2023

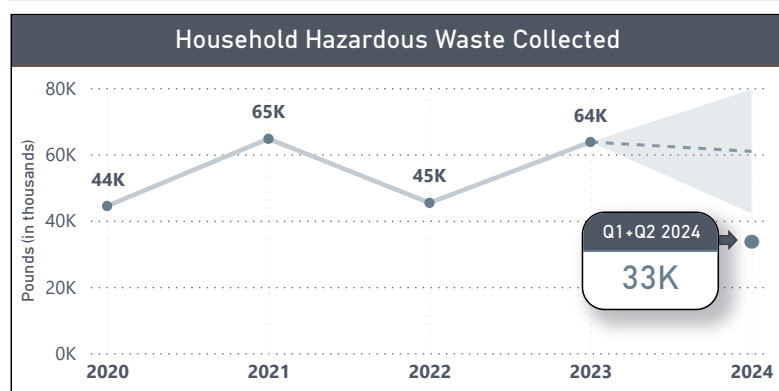
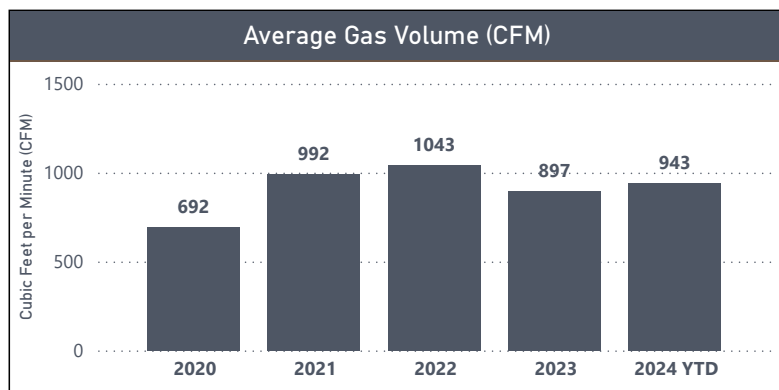


**This new position is being created through the budget process and has been approved by the Human Resources, Finance, and Property Committee.*



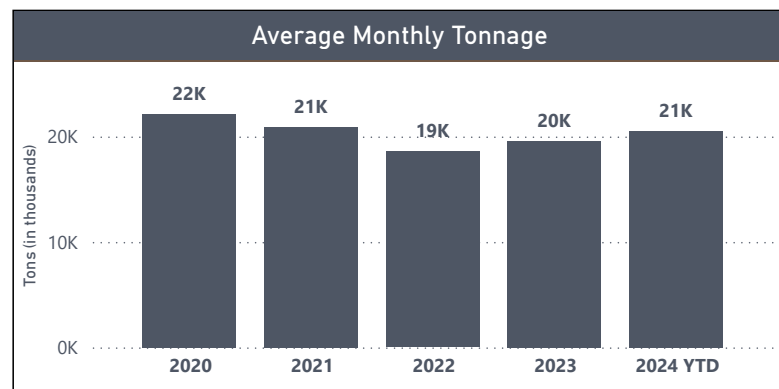
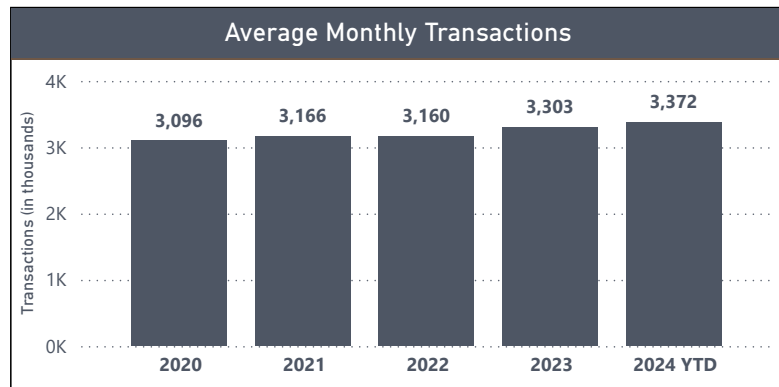
2024 HIGHLIGHTS

- › **Area B Closure** – The Solid Waste Department successfully completed the official closure of 20 acres of the Area B Landfill (License 3338), a 30-acre cell opened in 1994. Filling operations slowed in 2015, with the site being used sparingly for special disposal projects since then. In accordance with Wisconsin Department of Natural Resources (WDNR) regulations, the department is responsible for closing landfills once waste grades reach capacity. The closure of Area B is expected to significantly reduce landfill leachate costs, resulting in an estimated savings of \$300,000 per year.
- › **Flare Replacement** – Due to aging infrastructure, the existing flare was no longer reliable for vacuum supply and gas delivery, particularly in light of the upcoming Renewable Natural Gas (RNG) facility. The new flare provides improved reliability, ensuring Marathon County meets its contractual obligations under the Landfill Gas (LFG) Purchase Agreement.
- › **Emphasis on Safety** – This year, the department placed significant emphasis on site safety for both customers and staff. A new routine stretching protocol was implemented, paired with weekly safety topics. Additionally, a safety audit conducted by Robertson & Ryan produced positive results. The Solid Waste Department also collaborated with the Sheriff's Office and Highway Department to reduce litter along roadways. Enforcement actions, including correspondence and traffic violations, have been taken to ensure motorists secure their loads when traveling to and from the facility.
- › **Shawano, Portage, Marathon 20-Year Evaluation** – In 2024, Foth Environmental partnered with Shawano, Portage, and Marathon Counties to evaluate the 20-year Intergovernmental Solid Waste Disposal Agreement. This evaluation included an audit of all three operations and provided recommendations on operational practices and rate management to ensure a benefit to all involved. The group worked to maintain consistent service for citizens and businesses requiring disposal services across the region.
- › **Renewable Natural Gas with Viridi Energy** – In 2023, Marathon County entered into an agreement with Viridi Energy to convert landfill gas to Renewable Natural Gas (RNG). This year, efforts were focused on the design, permitting, and construction. Marathon County also took responsibility for increasing landfill gas volumes by installing a dedicated liquid extraction system to improve condensate removal from vertical gas wells on the active disposal site. This will enhance the efficiency of the gas collection system.
- › **Ringle Relations** - In 2022, a new agreement was signed with the Town of Ringle for a 30-acre landfill expansion, securing operations through 2040. The agreement also established a Landfill Monitoring Committee to oversee operations and provide support and guidance for managing nuisance conditions. The committee is responsible for distributing sociological impact funds to neighboring residents and continues to focus on relationship building and exploring opportunities for mutual benefit.



LOOKING AHEAD TO 2025

- › **Fee Increases** – In the upcoming year, the Solid Waste Department plans to expand its services to businesses and municipalities within Marathon County while ensuring the facility's operational and maintenance costs are adequately covered. Over the past decade, the department's budget has seen significant increases in expenses, largely due to rising inflation and fuel costs. Nearly all operations at the facility, including clay procurement and leachate hauling, depend heavily on fuel. To cover these expenses, the department will implement fee increases in 2025 and explore the introduction of a fee for the disposal of household hazardous waste. The standard tipping fee will be set in a manner to properly allocate funds to maintenance and closure accounts.
- › **Reducing Operating Costs** – In recent years, the Solid Waste Department has worked to improve operational efficiency and reduce expenses. In 2022, quality assurance work was brought in-house, resulting in a \$50,000 savings on engineering costs. In 2023, an idling policy was implemented to reduce fuel consumption. In 2024, staff received in-house training on the liquid pumping system, saving \$20,000, and a landfill compactor was rebuilt, saving nearly \$700,000 compared to purchasing a new one. These efforts will continue into 2025, with additional cost-saving strategies being explored across the facility
- › **Leachate Feasibility** – Managing the rising costs of leachate disposal remains a priority. With nearly 30,000 gallons of leachate transported off-site daily, it is one of the largest operational expenses. The department will continue evaluating treatment options at closer facilities and exploring the feasibility of an on-site treatment plant, with potential funding through the Bipartisan Infrastructure Law.
- › **Equipment Procurement** – The landfill's primary operations rely on a refuse compactor and bulldozer. In 2025, the department will need to acquire a new bulldozer to avoid significant service disruptions. The department will evaluate the benefits of utilizing a certified rebuild program with warranty versus purchasing brand new. This capital improvement project will be funded through Solid Waste reserves
- › **Landfill Gas to Renewable Natural Gas** – Under the Landfill Gas Purchase Agreement, the department will see an increase in revenue from gas royalties, with a minimum of \$300,000 coming into Marathon County and \$85,000 allocated to the General Fund. Once RNG is injected into the natural gas pipeline, royalties are anticipated to rise further. A portion of this revenue will offset the costs associated with meeting gas quality targets through the addition of one full-time Environmental Management Specialist.
- › **Implementation of Reconciliation in Tri-County Agreement** – In 2025, the department will begin an annual reconciliation process with Shawano and Portage Counties. This process establishes a cost sharing approach to funding annual operating budgets and major capital projects. It also allows balanced distribution of support amongst the three regional partners to manage financial needs appropriately.



BUDGET COMPARISON

Account Description	2023 Actual Amount	2024 Modified Budget	2024 6 month Actual	2025 Original Budget	2024/2025 % of Change
Revenues					
Intergovernmental Revenues	\$ 16,200	\$ 20,819	\$ 0	\$ 25,282	21.44%
Public Charges for Services	\$5,314,848	\$ 4,576,416	\$3,160,019	\$6,250,100	36.57%
Intergovernmental Charges for Services	\$ 0	\$ 1,200	\$ 2	\$ 0	-100.00%
Miscellaneous Revenue	\$ 649,473	\$ 117,200	\$ 0	\$ 25,200	-78.50%
Total Revenues	\$5,980,521	\$ 4,715,635	\$3,160,021	\$6,300,582	33.61%
Other Financing Sources	\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance Applied	\$ 154,917	\$ 7,745,491		\$ 635,000	-91.80%
Total Revenues & Fund Bal Applied	\$6,135,438	\$12,461,126	\$3,160,021	\$6,935,582	-44.34%
Expenditures					
Payroll	\$1,077,936	\$ 1,175,816	\$494,583	\$1,243,757	5.78%
Public Works	\$6,203,786	\$10,850,310	\$3,293,836	\$5,606,102	-48.33%
Total Expenditures	\$7,281,722	\$12,026,126	\$3,788,419	\$6,849,859	-43.04%
Other Financing Uses					
Transfers out	\$ 154,917	\$ 435,000	\$ 0	\$ 85,723	-80.29%
Total Expenditures & Other Financing Uses	\$7,436,639	\$12,461,126	\$3,788,419	\$6,935,582	-44.34%

Does not include revenues and expenses in the Grant Fund.

MISSION

With an office in each Wisconsin county and faculty on UW Campuses, Extension develops practical educational programs tailored to local needs and based on university knowledge and research.

ABOUT THE DEPARTMENT

The University of Wisconsin-Madison Division of Extension's (UW-Extension) purpose is to teach, learn, lead, and serve, connecting people with the University of Wisconsin, and engaging with them in transforming lives and communities.

With an office in each Wisconsin county, UW-Extension delivers programming based on the specific local needs of each community. The staff are employees of UW-Madison and the facilities are provided by each respective county. The staff of the Marathon County office provide local educational programs in the following major program areas:

- > Agriculture
- > Horticulture
- > 4-H Youth Development
- > Health and Well-being through the FoodWise Program

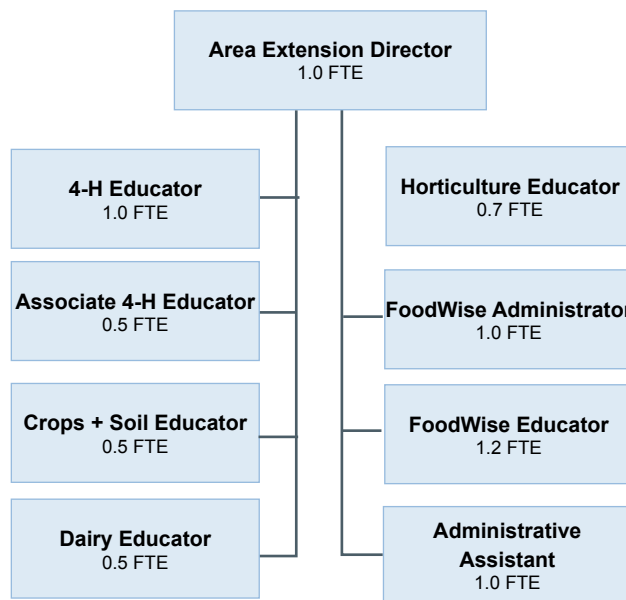
Overall, Marathon County Extension staff live out the Wisconsin Idea - that the resources of the University belong to the residents of the state where they live, work, and recreate.

OUR TEAM



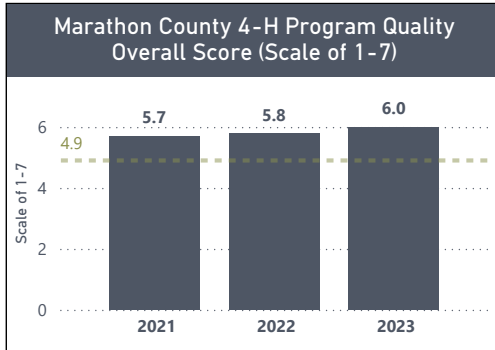
Jeremy Solin
Area Extension Director
since 2023

*All UW-Extension employees are state employees.
The funding for these positions are governed by the contracts between the county and the state.*

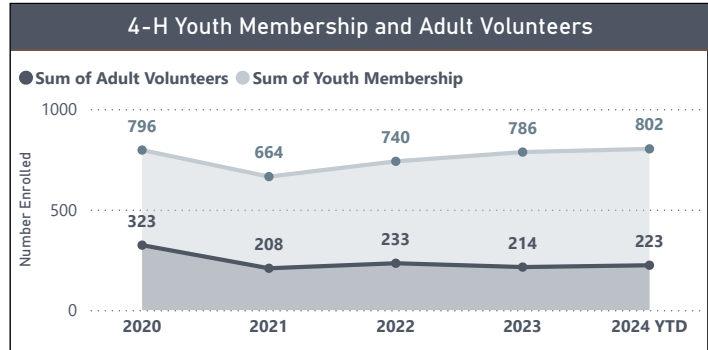


2024 HIGHLIGHTS

- Expand 4-H Membership and Outreach** – 4-H membership in Marathon County continues to grow, making it the second-largest program in the state. Programming such as Juntos and Tools to Thrive has been delivered to LatinX families, expanding their access to educational resources and support.



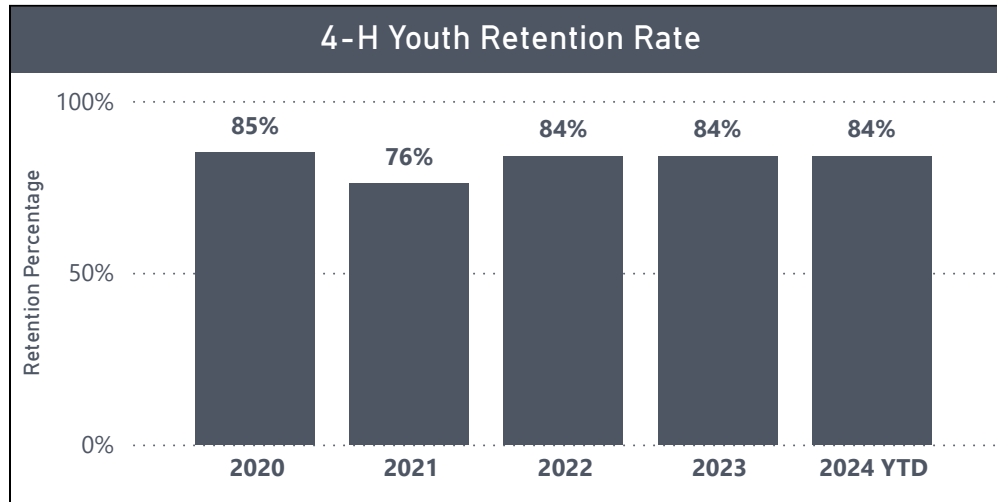
Based on survey results from youth members ages 13 and up. A score between 4.9-6.1 represents a high-quality program. Source: <https://helping-youth-thrive.extension.org/>



- Support Dairy Farmers** – Research was conducted throughout Marathon County to assess the prevalence of Prototheca bovis mastitis, a new mastitis-causing agent with no known treatment. Additional programs included farmer mental health initiatives, farm planning workshops for women farmers, artificial insemination workshops to improve small dairy farm viability, and pesticide applicator training programs.
- Provide School Nutrition Education** – Nutrition education was provided at Lincoln and Franklin Elementary Schools, and support was extended to 10 community organizations and food pantries to improve access to healthy food.
- Enhance Skills and Mental Health of Justice Involved Individuals** – A new partnership with the Youth Opportunity Center was established to offer gardening programs for youth. Additionally, 38 public programs have been provided to 245 participants in 2024, focusing on improving mental health, reducing pesticide use, and increasing horticulture knowledge.
- Support Broadband Task Force** – UW-Extension staff continued to provide support to the Broadband Task Force.
- Work Plan Development** – Work plan development for each UW-Extension educator occurs annually, aligning with local and statewide needs. Each workplan outlines desired outcomes, educational programming efforts, and evaluation strategies. Educators share their goals and programming plans with the Extension, Education, and Economic Development Committee (EEEDC) to gather local input. Additionally, Janell is conducting an extensive local needs assessment for horticulture programming.

LOOKING AHEAD TO 2025

- > **Expand 4-H Membership and Outreach** – In 2025, UW-Extension will continue expanding 4-H membership and program offerings by strengthening partnerships with school districts in Marathon County, Boys & Girls Clubs, and the Children’s Imaginarium.



- > **Support Dairy Farmers** – Staff will continue to collaborate with farmers across the county to assess the prevalence of *Prototheca bovis* mastitis, a new mastitis-causing agent with no known treatment. Additionally, mental health support programs will be offered to dairy farmers.
- > **Improve Conservation Cropping** – The new Crops & Soils Educator will work with local farmers and Conservation, Planning, and Zoning (CPZ) department staff to promote conservation practices that improve water quality and enhance farm economic feasibility.
- > **Provide School Nutrition Education** – UW-Extension will continue delivering school nutrition education and supporting efforts to create healthy environments in schools and communities through various programs.
- > **Enhance Skills and Mental Health of Justice-Involved Youth** – Youth completing court-mandated community service will have the opportunity to gain horticultural and vocational skills through programming at the Youth Opportunity Center.
- > **Address Pollution and Pollinator Decline** – Educational programming and consultation will be provided to homeowners and municipal land managers on alternatives to horticultural chemicals and opportunities to implement green infrastructure, addressing pollution and pollinator decline.
- > **Support Broadband Task Force** – UW-Extension will continue providing staff support to the Marathon County Broadband Task Force.

BUDGET COMPARISON

Account Description	2023 Actual Amount	2024 Modified Budget	2024 6 month Actual	2025 Original Budget	2024/2025 % of Change
Revenues					
Tax Levy	\$231,330	\$233,580	\$233,580	\$240,235	2.85%
Public Charges for Services	\$ 7,946	\$ 22,600	\$ 0	\$22,000	-2.65%
Miscellaneous Revenue	\$ 54,033	\$ 40,500	\$ 0	\$37,500	-7.41%
Total Revenues	\$293,309	\$296,680	\$233,580	\$299,735	1.03%
Fund Balance Applied	\$ 62,461	\$ 0	\$ 0	\$ 0	0.00%
Total Revenues & Fund Bal Applied	\$355,770	\$296,680	\$233,580	\$299,735	1.03%
Expenditures					
Culture, Recreation, & Education	\$291,551	\$296,680	\$142,856	\$299,735	1.03%
Total Expenditures	\$291,551	\$296,680	\$142,856	\$299,735	1.03%

Does not include revenues and expenses in the Grant Fund.

VETERANS SERVICE OFFICE

MISSION

Our mission is to provide the best support to our Marathon County Veterans and their families. We will work with Veterans and their families to receive State and Federal benefits that they are eligible to receive. We will raise the profile of Veteran's issues within the community and educate the public on the contributions and benefits of Veterans along-side service organizations and community leaders. We will responsibly manage our resources to serve those who have served our country.

ABOUT THE DEPARTMENT

The Veterans Service Office assists eligible Veterans and their dependents in applying for a wide range of benefits and services such as loans, death and burial benefits, education, retraining grants, obtaining military records, pension and disability compensation, health care needs, and more.

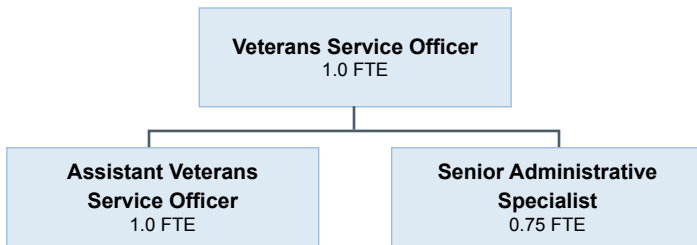
The VA-accredited staff provides knowledgeable assistance navigating forms, application for benefits, the submission process to the VA, and information about programs and service available to Veterans. Our goal is to serve all Veterans and their families with dignity and compassion while providing professional and timely customer service.

OUR TEAM

2.75 FTE



Jill Geoffroy
Veterans Service Officer
since 2020

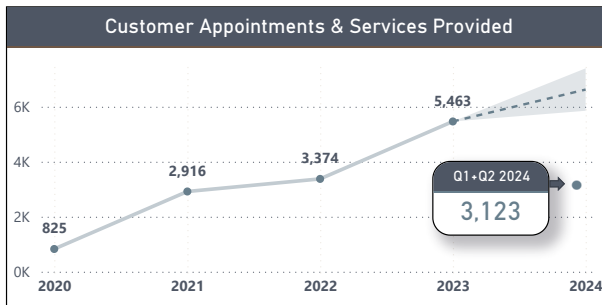
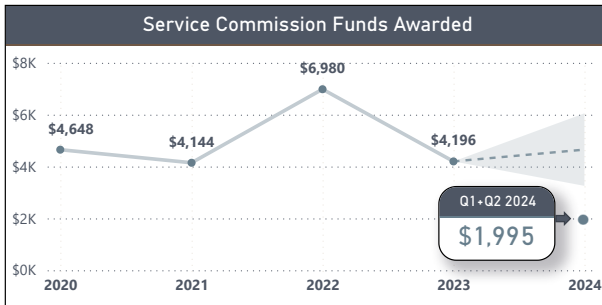


On March 22, 2024, Governor Evers signed Assembly Bill 385 into law which provides the opportunity for Hmong soldiers who supported U.S. forces in Laos during the Vietnam War to indicate their veteran status on a Wisconsin Driver's License or identification card. As of July 31, 2024, the Marathon County Veterans Service Office has submitted 25 applications for this recognition for local veterans.

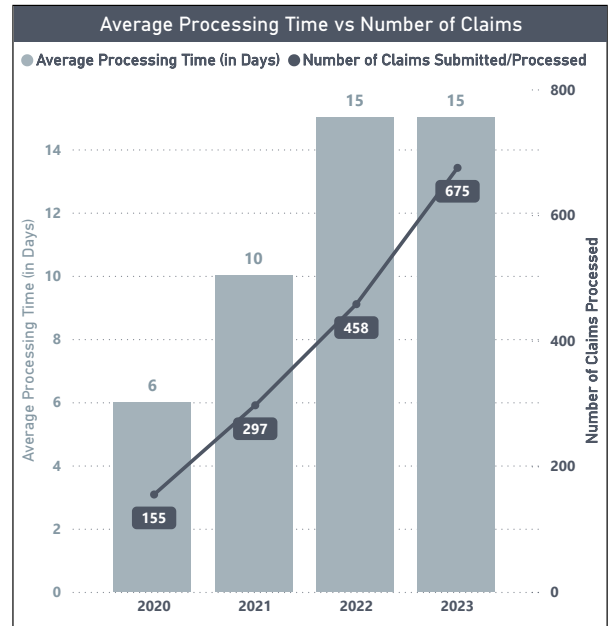


2024 HIGHLIGHTS

- > **Veteran Outreach Efforts** - The Veterans Service Office (VSO) has participated in more than 60 outreach events so far this year to ensure local veterans are aware of the benefits available to them and the services that the VSO provides.
- > **Continuous Improvement** - The office continues to expand its use of automated forms, online applications, electronic submission options on VA.gov, and other self-service options to enhance customer service and efficiency.



Annual totals for 2020 include only eight months of data, as reporting began during this year.



Previous years show a steady increase in number of claims while the department works to keep average processing time to a minimum. In 2024 Q1 and Q2, 489 total claims were processed.

LOOKING AHEAD TO 2025

- > **Office Relocation to Lake View Campus** – The office continues preparations to move to the Lake View Campus in March 2025.
- > **Efforts to Establish a United Service Organization (USO)** - The office will continue efforts to establish a United Service Organization (USO) at the Central Wisconsin Airport for Veterans to utilize when traveling in the area.
- > **Unhoused Veterans** - The office will continue to address Veteran housing insecurity by providing education, resources, referrals, and immediate assistance for unhoused veterans by collaborating with other local, state, and federal agencies.

BUDGET COMPARISON

Account Description	2023 Actual Amount	2024 Modified Budget	2024 6 month Actual	2025 Original Budget	2024/2025 % of Change
Revenues					
Tax Levy	\$233,413	\$240,479	\$240,479	\$231,420	-3.77%
Total Revenues	\$233,413	\$240,479	\$240,479	\$231,420	-3.77%
Fund Balance Applied					
	\$ 0	\$ 0	\$ 0	\$ 6,000	100.00%
Total Revenues & Fund Bal Applied	\$233,413	\$240,479	\$240,479	\$237,420	-1.27%
Expenditures					
Payroll	\$193,121	\$239,379	\$ 98,401	\$212,420	-11.26%
Health and Human Services	\$ 15,658	\$ 1,100	\$ 8,978	\$ 25,000	2172.73%
Total Expenditures	\$208,779	\$240,479	\$107,379	\$237,420	-1.27%

Does not include revenues and expenses in the Grant Fund.





NON-PROFIT ORGANIZATIONS

JUDICARE LEGAL AID

Committee of Jurisdiction: Public Safety

MISSION

The mission of Judicare Legal Aid's Mediation Program is to increase citizen's access to justice and reduce caseloads in the court system to save County funds and resources.



CONTRACTED SERVICES

- › In conjunction with the Marathon County Court System, deliver mediation services to litigants in eviction, replevin, debt collection, financial divorce, general small claims, and any special judge-ordered mediation.
- › Offer mediation in no less than 250 cases that would otherwise be heard by judges and commissioners.
- › Maintain data on caseloads and report to the Administrator and Public Safety Committee on return on investment and other key indicators.
- › Offer two county government mediation workshops and mediation services to help resolve employee or inter-governmental disputes.

CONTRIBUTIONS

- › **2022 Contribution:** \$85,000
- › **2023 Contribution:** \$40,000
- › **2024 Contribution:** \$40,000
- › **2025 Contribution:** \$40,000

IMPORTANT NOTES

- › In 2023, Judicare was involved with 61% (245) of all eviction cases in Marathon County. Of these cases, 53% (138) were resolved through mediation, allowing the parties to reach an agreement and dismiss the case. An additional 41% of cases were settled at or before the return date or court hearing, resulting in only 6% (14) proceeding to trial. This significantly reduced the demand on court resources.
- › Notably, there have been no eviction trials in 2024 to date, a remarkable achievement compared to previous years, which averaged two eviction trials per week, totaling approximately 100 trials annually.

Committee of Jurisdiction: Extension, Education, and Economic Development



MISSION

The [Marathon County Economic Development Corporation's \(MCDEVCO\)](#) mission is to invest in business development and community growth through the integration of resources.

CONTRACTED SERVICES

- › Deliver at least one GEARS Certificate of Excellence program sessions within the calendar year.
- › Deliver a combination of education, leadership, and mentorship programs, as outside funding and internal resources allow.
- › The above mentioned educational and leadership program(s) are to result in the formation, maintenance, and/or relocation of 16 new businesses within Marathon County.

CONTRIBUTIONS

- › **2022 Contribution:** \$85,000
- › **2023 Contribution:** \$40,000
- › **2024 Contribution:** \$40,000
- › **2025 Contribution:** \$40,000

IMPORTANT NOTES

In addition to delivering the contractual services referenced above, MCDEVCO administers the following on behalf of Marathon County:

- › A Revolving Loan Fund (RLF) to provide GAP financing to local businesses in need of capital;
- › The Private Onsite Wastewater Treatment System (POWTS) Revolving Loan program to aid income constrained residents with assistance to update their home systems. This loan fund is active, and applications are now being accepted.

MARATHON COUNTY REVOLVING LOAN FUND

In 2024, Marathon County and MCDEVCO modified the 2019 Marathon County Revolving Loan Fund Agreement, increasing the availability of capital to business start ups and expansions throughout Marathon County. The modifications included increasing the lendable amount per GAP project from 20% to 40% in addition to adding a Micro Loan Fund. Some highlights of the Micro Loan Fund include:

- › 3.00% Fixed Interest
- › 90 Day Payment Deferral
- › Flexible Uses
- › No Pre-Payment Penalty

Marathon County Revolving Loan Funds Deployed to Date:

\$723,889.00

MARATHON COUNTY POWTS REVOLVING LOAN FUND

In 2023, Marathon County and MCDEVCO entered into the Private Onsite Waste Treatment System (POWTS) Revolving Loan Fund Agreement. This loan fund makes capital accessible to income constrained residents with financial assistance to update their failing septic systems, further enhancing the quality of the groundwater within our community.

POWTS Loan Funds Deployed to Date:

\$133,676.36

Septic Systems Replaced:

10

MARATHON COUNTY HISTORICAL SOCIETY

Committee of Jurisdiction: Extension, Education, and Economic Development

MISSION

The [Marathon County Historical Society's](#) mission is to collect, preserve, and exhibit materials related to the history of Marathon County; and to use those materials to help people learn about North Central Wisconsin, connect with their roots, and explore their own historical connections.

[Click here](#) to view the Marathon County Historical Society's Annual Report.



CONTRACTED SERVICES

- › Host five programs or lectures within Marathon County and outside the greater Wausau metropolitan area in coordination with the Director of the Marathon County Public Library
- › Host ten programs, lectures, or events within the greater Wausau metropolitan area in partnership with the Director of the Marathon County Public Library
- › Add Marathon County records to the MCHS online searchable database
- › Continue to pursue options for digitizing original county records stored in the county's archives including probate records, farm journals, and County Board proceedings

CONTRIBUTIONS

- › **2022 Contribution:** \$54,376
- › **2023 Contribution:** \$54,376
- › **2024 Contribution:** \$54,376
- › **2025 Contribution:** \$54,376

IMPORTANT NOTES

- › In early 2024, MCHS initiated a capital campaign, with funding goals met already, for facility expansion and renovation, increasing the public's access to historical records.

DIGITIZED RECORDS

25,000

records were digitized in 2023.

PEOPLE SERVED

27,452

people were served in 2023, an increase of 25% from 2022.

LIBRARY PROGRAMS

52

virtual and in-person programs and lectures at MCPL branches.

NORTH CENTRAL COMMUNITY ACTION PROGRAM (NCCAP)

Committee of Jurisdiction: Health & Human Services



MISSION

The mission of the [North Central Community Action Program \(NCCAP\)](#) is to act as an advocate, provider, and facilitator of programs and services for low-income individuals in Lincoln, Marathon, and Wood Counties. NCCAP seeks to create opportunities for people and communities to obtain skills, identify and utilize resources, and explore innovative options necessary to reduce poverty and increase self-sufficiency.

[Click here](#) to view North Central Community Action Program's 2020 Annual Report.

CONTRACTED SERVICES

- › In partnership with North Central Health Care Community Treatment, provide housing related services for clients of Community Treatment within Marathon County
- › In partnership with North Central Health Care Crisis and MMT departments, provide crucial transition services to clients utilizing Crisis and MMT programming to assist them in maintaining sobriety and housing stability
- › In partnership with the Department of Social Services, provide services for recipients of Community Response who are struggling with homelessness, access to child care, and behavioral or addiction issues
- › Partner with the Marathon County Jail and Probation and Parole to provide housing and case management services to individuals being released from incarceration
- › Provide services and skills training to Marathon County partners and service recipients

CONTRIBUTIONS

- › **2022 Contribution:** \$33,757
- › **2023 Contribution:** \$33,757
- › **2024 Contribution:** \$33,757
- › **2025 Contribution:** \$33,757

HOUSING ASSISTANCE FOR NCHC COMMUNITY TREATMENT CLIENTS

The North Central Community Action Program (NCCAP) provides housing-related services, including rental subsidies, as part of the treatment plans developed for clients in NCHC's Community Treatment program. In 2023, NCCAP assisted **32 households**, providing a total of **960 housing days**. To date in 2024, NCCAP has supported **21 households**, totaling **630 housing days**.

HOUSING ASSISTANCE FOR CLIENTS OF NCHC'S CRISIS + MMT PROGRAMS

In collaboration with NCHC, NCCAP provides housing assistance to clients completing Crisis and Medically Monitored Treatment (MMT) programs, helping them transition into safe and stable housing. In 2023, NCCAP served **10 individuals**, providing a total of **300 housing days**. Thus far in 2024, **6 individuals** have been assisted, totaling **180 housing days**.

SOCIAL SERVICES COMMUNITY RESPONSE

Community Response social workers assist individuals facing challenges such as homelessness, child care, behavioral issues, and addiction. Participating households receive six months of rental assistance and case management services through NCCAP. In 2023, **18 households** were placed in housing, totaling **3,240 housing days**. Thus far in 2024, **14 households** have been placed, accounting for **2,520 housing days**.

HOUSING FOR INDIVIDUALS RELEASED FROM INCARCERATION

In partnership with the Marathon County Jail's social worker, NCCAP assists inmates in completing rental assistance applications and securing housing prior to their release. In 2023, NCCAP provided housing assistance to **22 individuals** released from the Marathon County Jail, totaling **660 housing days**. Thus far in 2024, **13 individuals** have been assisted, with a total of **390 housing days** provided.

THE WOMEN'S COMMUNITY

Committee of Jurisdiction: Public Safety

MISSION

The Women's Community exists to provide specialized services and resources to people in Central Wisconsin affected by domestic violence, sexual assault, stalking and human trafficking.



THE WOMEN'S COMMUNITY
A SAFE PLACE: SERVICES FOR
VICTIMS OF ALL GENDERS & AGES

[Click here](#) to view The Women's Community's 2023 Annual Report.

CONTRACTED SERVICES

- > Partner with the District Attorney's Office to provide advocacy services to victims of domestic abuse and sexual assault cases
- > Attend probation review hearings in domestic abuse cases to assist the District Attorney and Probation and Parole with monitoring of offender compliance
- > Partner with the diversion program of the District Attorney's Office to provide classes and programming related to the sending, receiving, or forwarding of sexually explicit messages, images, or videos by youth
- > In partnership with the District Attorney's Office, present sexual assault prevention education annually to school districts within the County
- > Provide the services of a trained victim advocate to provide advocacy and outreach services to victims identified by the Sheriff's Office
- > Provide the services of a trained victim advocate to provide professional input at Child Advocacy Center interviews of abused and neglected children

CONTRIBUTIONS

- > **2022 Contribution:** \$55,000
- > **2023 Contribution:** \$55,000
- > **2024 Contribution:** \$55,000
- > **2025 Contribution:** \$55,000

IMPORTANT NOTES

- > In addition to the revenue in connection with the contracted services agreement, the Women's Community receives a portion of the marriage license fee revenue collected by the County Clerk pursuant to section 765.15 of the Wisconsin Statutes.

YOUTH PREVENTION PROGRAMS

3,573

attendees at youth oriented and prevention education programs in 2023.

CHILD ADVOCACY CENTER RESPONSES

132

advocate responses to the Child Advocacy Center to assist with interviews of children.

24-HOUR SUPPORT LINE PHONE CALLS

2,764

phone calls to the 24-Hour Support Line, including **439 law enforcement referral calls.**

Committee of Jurisdiction: Health & Human Services

MISSION

UNITING TO THRIVE. In August of 2022, the Board approved a new Mission Statement for [United Way of Marathon County](#). These three words are simple, easy to understand, and inclusive. The goal behind reworking the mission is to create brand awareness, including our donors, partners, agencies, and community members, and achieve a great place to work where all community members are stable.



United Way
of Marathon County

[Click here](#) to view Annual Reports and Audit information.

CONTRACTED SERVICES

- Partner with the Department of Social Services to update and enhance 211 referral resources for calls regarding abused and neglected children
- Partner with the Health Department to update and enhance 211 referral resources regarding free or low cost immunizations, sexually transmitted disease testing, Start Right services, and AODA and mental health services available within the community
- Partner with North Central Health Care to update and enhance 211 referral resources related to AODA and mental health services
- Partner with the Aging and Disability Resource Center and Adult Protective Services to update and enhance referral resources related to abused neglected, or at-risk adults and elderly
- Partner with Central Wisconsin Airport to update and enhance 211 referral resources related to business and personal travel from the Central Wisconsin Airport
- Partner with the Sheriff's Office to update and enhance 211 referral resources related to nonemergency law enforcement referrals within Marathon County

CONTRIBUTIONS

- **2022 Contribution:** \$40,000
- **2023 Contribution:** \$40,000
- **2024 Contribution:** \$40,000
- **2025 Contribution:** \$40,000

To gather information regarding the 211 service and its impact, [click here](#).

REQUESTS FOR ASSISTANCE

4,796

requests for assistance from Marathon County residents in 2023.



REFERRALS FOR SERVICES

10,854

referrals to community resources were provided to Marathon County residents who contacted 211 in 2023.



APPENDIX

APPENDIX A: RATES + FEES

Central Wisconsin Airport	Unit of Measure	2024 Rate/Fee	2025 Rate/Fee
Airport Fees			
Advertising - Starting Rate (varies)	per month	\$125.00	\$150.00
Conference Rooms	half day	\$40-120	\$40-120
Conference Rooms	full day	\$60-220	\$60-220
Hangar Ground Lease - Land	annual sq. ft.	\$0.26	\$0.27
Hangar Ground Lease - Building	annual sq. ft.	\$0.54	\$0.56
Parking - Daily	per day	\$9.00	\$10.00
Parking - Weekly	per week	\$45.00	\$50.00
Terminal Office Rent	annual sq. ft.	\$22.76	\$22.76
T-Hangar Rental - Small	per month	\$100.00	\$100.00
T-Hangar Rental - Large	per month	\$125.00	\$125.00
Landing Fees	per 1000 lbs	\$2.45	\$2.45
City-County Information Technology Commission (CCITC)	Unit of Measure	2024 Rate/Fee	2025 Rate/Fee
Labor Rates			
Network Analyst/Application Analyst	hourly	\$96.00	\$99.00
Programmer	hourly	\$94.00	\$97.00
Director/Manager	hourly	\$113.00	\$116.00
Sr PC Technician	hourly	\$87.00	\$90.00
PC Technician	hourly	\$84.00	\$86.50
Internet Connection Charge (Outside Users)	per unit	\$690.00	\$710.00
County Tax File on CD	per unit	\$288.00	\$296.00
Municipality Tax File on CD	per unit	\$33.50	\$34.50
Delinquent Tax List	per parcel	\$0.40	\$0.41
County PDF Tax Bills	per unit	\$141.00	\$478.00
Law Enforcement Fees			
Annual LEF Support - Based on Applications used	minimum	\$8,055.00	\$8,295.00
Shared Software/Hardware Support	formula		formula
Operating Allocation	formula		formula
Network Support Fees			
Ominicast Server Support	per unit	\$903.00	\$930.00
WAN Support without Spare	per unit	\$903.00	\$930.00
Email Support	per user	\$160.00	Replaced with Office 365 Direct Chargeback
Other Support Fees			
Virtual Servers	per unit	\$1,000.00	\$1,000.00
Storage space Per TB - including Secure FTP for DA evidence sharing	per terabyte	\$120.00	\$120.00
Arbitrator Video Support for the car client side	per car/annual	\$100.00	\$100.00
Cradlepoint Enterprise Cloud	per unit	\$145.00	\$160.00
Netmotion	per unit		\$120.00
Two Factor Authentication Yubikey or Mitoken	per unit	\$40.00	\$40.00
Mobile Freedom Access	per license	\$40.00	\$40.00
Phone Support Charge	phone port	\$93.00	\$95.00
PC/Network Support Fees (Internal) - Equipment List was Reclassified in 2024			
PC/Desktop Workstation	per unit	\$390.91	\$403.00
Laptop & Notebook Computers	per unit	\$519.92	\$536.00
ToughBook Computers	per unit	\$595.58	\$614.00
Printers (BW, and Color)	per unit	\$185.27	\$191.00
Printer Wide Format (Plotters)	per unit	\$125.13	\$129.00
Printer Special (Pocket jet, Thermal, Label, Inkjet)	per unit	\$66.93	\$69.00
Multi-Function Devices (Copy, Scan, Print, and optional Fax)	per unit	\$174.60	\$180.00
Page Scanners (Desktop Personal)	per unit	\$167.81	\$173.00
High Speed Scanners	per unit	\$340.47	\$351.00
Sheriff ModuCom Devices (Hardware Only)	per unit	\$59.17	\$61.00
Projectors	per unit	\$124.16	\$128.00
Television	per unit	\$107.67	\$111.00
Conference Room TVs and Room Kit	per unit	\$464.63	\$479.00
Smartphones/iPads/iPhones/iPods using Mobile Device Management	per unit	\$69.84	\$72.00
Smartphones/iPads using Mobile Device Management with VPN to Access Freedom with 1/AD (account includes Freedom license)	per unit	\$114.46	\$118.00
Kiosk or Kiosk Mobile (Chromebox or Chromebook)	per unit	\$150.35	\$155.00
UPS (Uninterrupted Power Supply)	per unit	\$150.35	\$155.00
Smartphones/iPads using Mobile Device Management with VPN to Access Freedom with 1/AD account			
Multi-Function Devices	per unit	\$116.00	\$116.00
UPS Devices for Equipment up to 750VA	per unit	\$135.00	\$135.00
UPS Devices for Equipment 750VA-1.5KVA	per unit	\$236.00	\$236.00
UPS Devices rated for Equipment Totaling 1.5KVA or More	per unit	\$342.00	\$342.00
Public Records Location Fee			actual direct labor rate plus copying fees

City-County Information Technology Commission (CCITC) - <i>continued</i>	Unit of Measure	2024 Rate/Fee	2025 Rate/Fee
PC/Network Support Fees (external) - Equipment List was Reclassified in 2024			
PC/Desktop Workstation	per unit	\$780.85	\$805.00
Laptop & Notebook Computers	per unit	\$1,038.87	\$1,071.00
ToughBook Computers	per unit	at sheriff's rate for all dispatched by MC	
Printers (BW, and Color)	per unit	\$369.57	\$381.00
Printer Wide Format (Plotters)	per unit	\$250.26	\$258.00
Printer Special (Pocket jet, Thermal, Label, Inkjet)	per unit	\$133.86	\$138.00
Multi-Function Devices (Copy, Scan, Print, and optional Fax)	per unit	\$350.17	\$361.00
Page Scanners (Desktop Personal)	per unit	\$334.65	\$345.00
High Speed Scanners	per unit	\$606.25	\$625.00
Sheriff ModuCom Devices (Hardware Only)	per unit	\$119.31	\$123.00
Projectors	per unit	\$248.32	\$256.00
Television	per unit	\$194.00	\$200.00
Conference Room TVs and Room Kit	per unit	\$929.26	\$958.00
Smartphones/iPads/iPhones/iPods using Mobile Device Management	per unit	\$139.68	\$144.00
Smartphones/iPads using Mobile Device Management with VPN to Access Freedom with 1/AD (account includes Freedom license)	per unit	\$229.89	\$237.00
Kiosk or Kiosk Mobile (Chromebox or Chromebook)	per unit	\$299.73	\$309.00
UPS (Uninterrupted Power Supply)	per unit	\$299.73	\$309.00

Clerk of Courts	Unit of Measure	2024 Rate/Fee	2025 Rate/Fee
Civil Filing Fees			
Civil Filing	\$10,000 or less	\$147.50	\$147.50
	more than \$10,000	\$265.50	\$265.50
	no amount claimed	\$164.50	\$164.50
Family Filing Fees			
Family	per filing	\$184.50	\$184.50
Family Support/Maintenance	per filing	\$194.50	\$194.50
Additional Family	per filing	\$10.00	\$10.00
Garnishment Filing Fees			
Garnishment Filing	\$10,000 or less	\$92.50	\$92.50
	more than \$10,000	\$210.50	\$210.50
Earnings Garnishment Filing Fees			
Wage Earner Filing	per filing	\$31.50	\$31.50
Earnings Garnishment Filing	\$10,000 or less	\$92.50	\$92.50
	more than \$10,000	\$210.50	\$210.50
Small Claims Court Filing Fees			
Small Claims	per filing	\$94.50	\$94.50
Small Claims + Mail	per filing/mailling	\$96.50	\$96.50
Certified Mail	per mailing	\$9.00	\$9.00
Change of Venue Fees			
Family	per filing	\$95.00	\$95.00
Family/Support	per filing	\$105.00	\$105.00
Venue Change Transmittal	per filing	\$15.00	\$15.00
Civil	per filing	\$75.00	\$75.00
Small Claims	per filing	\$22.00	\$22.00
Family & Paternity Post-Judgment Revision Fees			
Post Judgment Modifications (not Primary Placement/Visitation)	per filing	\$30.00	\$30.00
Primary Placement/Visitation	per filing	\$50.00	\$50.00
Appeal Fees			
Appeal from Municipal Court (on record)	per appeal	\$129.50	\$129.50
Appeal from Municipal Court (new trial)	per appeal	\$144.50	\$144.50
Motion to Reopen (§814.07)	per motion	\$50.00	\$50.00
Third Party Civil Fees			
3rd Party Complaint Fee	\$5,000 or less	\$117.50	\$117.50
	more than \$5,000	\$235.50	\$235.50
	no amount claimed	\$134.50	\$134.50
Other Small Claims Fees			
Small Claims Counterclaim/Cross Complaint	per filing	\$125.50	\$125.50
3rd Party Complaint	\$5,000 or less	\$117.50	\$117.50
Small Claims Upgrade to Civil	\$10,000 or less	\$53.00	\$53.00
	more than \$10,000	\$171.00	\$171.00
Jury Fees			
6-Person Jury	per trial	\$36.00	\$36.00
12-Person Jury	per trial	\$72.00	\$72.00
Small Claims w/Jury	per trial	\$89.00	\$89.00
Miscellaneous Fees			
Certified Copy	per document	\$5.00	\$5.00
Copy Fee	per page	\$1.25	\$1.25
Docket Fee	per document	\$5.00	\$5.00
Execution Fee	per document	\$5.00	\$5.00

FROM THE ADMINISTRATOR

2025 FORECAST

DEPARTMENTS

NON-PROFIT ORGANIZATIONS

APPENDIX



Clerk of Courts - <i>continued</i>	Unit of Measure	2024 Rate/Fee	2025 Rate/Fee
Miscellaneous Fees - <i>continued</i>			
Foreign Judgment	per document	\$15.00	\$15.00
Lien Fee	per document	\$5.00	\$5.00
Writ Fee	per writ	\$5.00	\$5.00
Search Fee	per search	\$5.00	\$5.00
Satisfaction of Judgment	per satisfaction	\$5.00	\$5.00
Transcript of Judgment	per document	\$5.00	\$5.00
Tax Warrant Filing Fee	per document	\$5.00	\$5.00
Transmittal Fee	per transmittal	\$15.00	\$15.00
Wedding Fee	per wedding	\$50.00	\$50.00
Petition for Writ of Certiorari	per petition	\$129.50	\$129.50
Payment Plan Fee	per case	\$15.00	\$15.00
Conservation, Planning & Zoning			
Addressing			
New Address Application	per address	\$75.00	\$78.00
Airport Approach Protection			
Airport Height Principal Structure	includes ROD fee less than \$2,00,	\$80.00	\$85.00
	includes ROD fee more than \$2,000,	\$45.00	\$50.00
	includes ROD fee	\$55.00	\$60.00
All Town, County, and State (Municipal) Permits		exempt	exempt
BOA and ERC Fees			
Appeal to Board of Adjustment	per appeal	\$600.00	\$620.00
Conditional Use Permit	per CUP case	\$600.00	\$620.00
Reconsideration of ERC or BOA Decision	per case	\$100.00	\$105.00
Renew Conditional Use Permit	per renewal	\$100.00	\$105.00
Variance Board of Adjustment	per variance case	\$600.00	\$620.00
Zoning Change/Rezoning	per rezoning proposal	\$600.00	\$620.00
Conservation Fees			
Farmland Preservation Program (Quadrennial)	1-100 acres	\$50.00	\$50.00
	101-200 acres	\$100.00	\$100.00
	each add'l 200 acre	\$50.00	\$50.00
After the Fact Fee - Minimum \$200		2x original fee	2x original fee
Cost Share Grants - Tech Assistance		8% of grant amount	8% of grant amount
Conservation Fees - Animal Waste Permits			
Animal Waste Storage System	up to 250,000 gallons	\$250.00	\$260.00
	250,000 to 5,000,000 gallons	\$500.00	\$515.00
	greater than 5,000,000 gallons	\$750.00	\$775.00
New Construction or Modification Application		\$400.00	\$415.00
Waste Storage Facility Closure		\$200.00	\$205.00
Waste Transfer System/Storage Modification	up to 250,000 gallons	\$250.00	\$660.00
Conservation Fees - Technical Services			
Conservation Analyst	hourly	\$55.00	\$60.00
Conservation Specialist	hourly	\$40.00	\$45.00
Conservation Reserve "Enhancement" Program			
15 Year	per acre/\$250 max	\$10.00	\$10.00
Perpetual	per acre/\$250 max	\$20.00	\$20.00
Equipment Rentals			
Cyclone Seeder	per day	\$20.00	\$20.00
No-Till Drill	+\$8 per acre	\$50.00	\$50.00
Tree Planter	minimum	\$75.00	\$75.00
	per 1,000 seedlings	\$25.00	\$25.00
	delivery fee (add'l)	\$100.00	\$100.00
General Zoning Fees			
Accessory Structures/Additions	less than 100 sq. ft	exempt	exempt
	101-800 sq. ft	\$125.00	\$140.00
	greater than 800 sq. ft	\$250.00	\$265.00
Buffer Screening Plan (approval separate from original application)	per plan	\$100.00	\$105.00
Commercial and Industrial Additions	per permit	\$300.00	\$310.00
Commercial and Industrial New Construction	per permit	\$500.00	\$515.00
Photometric/lighting plan approval separate from original application	per plan	\$100.00	\$105.00
Renewal of Zoning Permit	per renewal	\$50.00	\$55.00
Residential & Agricultural Additions/Alterations	per permit	\$200.00	\$215.00
Residential Fences	per permit	\$50.00	\$55.00
Single & Two Family Residence	per permit	\$325.00	\$340.00
Hunting/Fishing Shelter	per permit	\$175.00	\$180.00
Mobile Tower Permits (new tower sitting)	per permit	\$225.00	\$230.00
Ponds	per permit	\$225.00	\$230.00

Conservation, Planning & Zoning - continued	Unit of Measure	2024 Rate/Fee	2025 Rate/Fee
General Zoning Fees - continued			
Sale or Exchange Review County Zoned Towns (includes POWTS and Zoning Review)	per review	\$100.00	\$105.00
Signs	per permit	\$175.00	\$180.00
Small Wind Energy Systems (300 kilowatts or less)	per turbine	\$100.00	\$105.00
Stock Water Ponds	per permit	\$50.00	\$55.00
Temporary/Special Event Zoning Permit	per event	\$175.00	\$180.00
Land Division Fees - Minor Subdivision			
CSM Lot Review 1-4 lots (NEW)	per application	N/A	\$200.00
CSM 3rd Review (NEW)	per review	N/A	\$100.00
Land Division Fees - Other			
Parcel Combination	per application	\$100.00	\$105.00
Request for Modification	per application	\$50.00	\$55.00
Courtesy Review (ex: related to sale & exchange of land)	pre request	\$50.00	\$55.00
Land Division Fees - Subdivision Plats			
Condo plat	2-3 units	\$300.00	\$400.00
Condo plat	5 or more units	\$500.00	\$600.00
Final Plat	per application	\$200.00	\$250.00
Plat 3rd Review	per necessity	\$200.00	\$400.00
Preliminary Plat	5-10 lots	\$400.00	\$450.00
Preliminary Plat	11-20 lots	\$450.00	\$500.00
Preliminary Plat	21-30 lots	\$550.00	\$600.00
Preliminary Plat	31-40 lots	\$650.00	\$700.00
Preliminary Plat	41 or more lots	\$750.00	\$800.00
Livestock Facilities			
Annual Review	per year	\$500.00	\$500.00
Application	state cap	\$1,000.00	\$1,000.00
Non-Compliance Follow-up	per visit	\$250.00	\$260.00
NMM Reclamation			
Acres Disturbed	up to 0.99 acres	\$100.00	\$100.00
	1-5 acres	\$225.00	\$225.00
	6-10 acres	\$450.00	\$450.00
	11-15 acres	\$675.00	\$675.00
	16-25 acres	\$1,125.00	\$1,125.00
	26-50 acres	\$2,250.00	\$2,250.00
	51-100 acres	\$4,500.00	\$4,500.00
	over 100 + \$55 per add'l acre	\$6,170.00	\$6,170.00
After the Fact Fee		2x original fee	2x original fee
Permit Transfer		\$500.00	\$500.00
Reclamation Plan Revision Fee + Annual Fee Amount	with add'l permitted acre	\$250.00	\$250.00
WI DNR Fee			
Acres Disturbed	up to 0.99 acres	\$15.00	\$15.00
Acres Disturbed	1-5 acres	\$35.00	\$35.00
Acres Disturbed	6-10 acres	\$70.00	\$70.00
Acres Disturbed	11-15 acres	\$105.00	\$105.00
Acres Disturbed	16-25 acres	\$140.00	\$140.00
Acres Disturbed	26-50 acres	\$160.00	\$160.00
Acres Disturbed	51 or larger acres	\$175.00	\$175.00
POWTS Fees			
After the Fact Fee - Minimum \$200		2x original fee	2x original fee
Commercial/Public Bld.	more than 750 gallons per day	\$750.00	\$750.00
Conventional Septic System	per system	\$500.00	\$500.00
Holding Tank Septic System	per system	\$650.00	\$650.00
Holding Tank Affidavit (Recording Fee)	per affidavit	\$30.00	\$30.00
Holding Tank Agreement (Recording Fee)	per agreement	\$30.00	\$30.00
Holding Tank Waiver Application	per waiver	\$50.00	\$50.00
In-ground Pressure Septic System	per system	\$650.00	\$650.00
Major Plan Revision	per major revision	\$85.00	\$85.00
Minor Modification/Repair	per modification/repair	\$50.00	\$50.00
Mound/At Grade Septic System	per system	\$650.00	\$650.00
Non-plumbing Sanitary/Privy or composting toilet	per system	\$50.00	\$50.00
Plumber Transfer	per transfer	\$50.00	\$50.00
POWTS Plan Review	1,000 gpd or less	\$250.00	\$250.00
	1,001-2,000 gpd	\$325.00	\$325.00
	2,001-5,000 gpd	\$400.00	\$400.00
Reconnection (Sewer)	per permit	\$150.00	\$150.00
Re-Inspection Fee	per reinspection	\$50.00	\$55.00
Renewal of Sanitary Permit	per renewal	\$50.00	\$55.00
Replace Septic or Pump Tanks	per permit	\$250.00	\$250.00
Forcemain/Effluent Line Repair	per permit	\$50.00	\$50.00
Soil and Onsite Evaluation Review	per review	\$100.00	\$100.00



Conservation, Planning & Zoning - <i>continued</i>	Unit of Measure	2024 Rate/Fee	2025 Rate/Fee
POWTS Fees - <i>continued</i>			
Sale or Exchange Review (Non-County Zoned Towns)	per review	\$50.00	\$55.00
Shoreland Zoning Fees			
Demolition Permit (Required within 100 feet of the Ordinary High Water Mark)	per permit	\$50.00	\$55.00
Boathouse	per permit	\$125.00	\$130.00
Staking (Required within 100 feet of the Ordinary High Water Mark)	per staking	\$175.00	\$180.00
Mitigation Plan/Affidavit (includes ROD Fees)	per plan	\$175.00	\$180.00
Navigability Determination	per determination	\$250.00	\$260.00
Shoreland Alteration (Includes Demolition Permit)	per permit	\$400.00	\$415.00

County Clerk	Unit of Measure	2024 Rate/Fee	2025 Rate/Fee
License Fees			
Marriage Licenses	each	\$100.00	\$100.00
Marriage Licenses - Print Duplicate	each	\$25.00	\$25.00
Marriage License - 3-day Waiver	each	\$25.00	\$25.00
Miscellaneous Fees			
Photocopies	per copy	\$0.20	\$0.20
Fax Transmission	per page	\$1.00	\$1.00
Municipal & School District Election Fees			
Absentee Envelope	per envelope	\$0.13	\$0.13
Expressvote Programming Fee (Chargeback Portion)	per USB	\$25.00	\$25.00
DS200 Programming Labor Fee (Chargeback Portion)	per USB	\$25.00	\$25.00
Ballot Style Processing Fee	per style	\$25.00	\$25.00
Election Legal Notice Publication	varies	varies	varies
DS-200 Hardware & Software Maintenance	per machine	\$100.00	\$100.00
ExpressVote Hardware & Software Maintenance	per machine	\$97.50	\$97.50
Municipality Unable to Perform WisVote Duties	hourly rate	\$30.00	\$30.00
WisVote Record Services			
Base	base + \$5 per 1,000 records	\$25.00	\$25.00
Passport Fees			
Application Acceptance Fee (set by U.S. Dept. of State)	each	\$35.00	\$35.00
Express Mail Postage (optional)	each	\$24.90	\$24.90
Photos	per 2 photos	\$10.00	\$10.00

County Treasurer	Unit of Measure	2024 Rate/Fee	2025 Rate/Fee
Administrative Fees			
Delinquent Tax Report – Electronic Copy	per report	\$50.00	\$50.00
Delinquent Tax Report – Paper Copy	per report	\$100.00	\$100.00
In-Rem/Tax Deed Certified Letters & Admin Fees	per parcel	\$150.00	\$150.00
Labels	per label	\$0.20	\$0.20
Postage for Labels, Reports (plus WPS rates)	per item	\$5.00	\$5.00
Tax Research	hourly	\$25.00	\$25.00

District Attorney	Unit of Measure	2024 Rate/Fee	2025 Rate/Fee
Diversion Fees			
	per case	\$75.00	\$75.00
Discovery Fees			
Public Defenders	per page	\$0.20	\$0.20
	per CD-DVD-USB	\$5.00	\$20.00
	per 5 MB of data	\$0.03	\$0.03
	per page	\$0.35	\$0.35
Private/Court Appointed	per CD-DVD-USB	\$20.00	\$35.00
	per 5 MB of data	\$0.05	\$0.05
	per hour of prep & testimony	\$22.50	\$22.50
Preliminary Hearing Testifier			
Restitution Surcharge - Ch 950 Grant		10% of restitution for cases after 11/29/2017	

Emergency Management	Unit of Measure	2024 Rate/Fee	2025 Rate/Fee
Personnel Fees			
Wages and Fringe	per hour	\$40.00	\$45.00

Highway	Unit of Measure	2024 Rate/Fee	2025 Rate/Fee
Permits			
Driveway: Residential, Agriculture, Commercial, & Industrial	per permit	\$100.00	\$100.00
Milk Hauler: Map The Routes Used For Milk Hauling During Spring Weight Restrictions	per permit	\$50.00	\$50.00
Municipal Multi Trip: Municipalities Emergency Work Snow/Weather Related.			
Not Routine Maintenance.		exempt	exempt
Open Cut Utility: Pavement Rating 5-4-3-2-1	per permit	\$250.00	\$250.00
Open Cut Utility: Pavement Rating 7-6	per permit	\$500.00	\$500.00
Right Of Way: Cross Right Of Way To Gain Access Temporary For Utility Or Private	per permit	\$75.00	\$75.00
Single Trip: One Trip Permit For Oversize/Overweight	per permit	\$75.00	\$75.00
Utility: Any Utility In Co. Row. Gas, Water, Power, Sewer, Communication, Transmission, Distribution, Private Line	per permit	\$175.00	\$175.00
Open Cut Utility: Pavement Rating 10-9-8	per permit	\$1,000.00	\$1,000.00

Health Department		Category	2024 Rate/Fee	2025 Rate/Fee	State Fee	Total
<i>Please note that totals are rounded for ease of payment</i>						
Retail Food - Serving Meals						
<25,000	Prepackaged		\$378.30	\$11.35	\$12.60	\$402.00
	Simple		\$533.52	\$16.01	\$27.60	\$577.00
	Moderate		\$565.53	\$16.97	\$39.60	\$622.00
	Complex		\$576.20	\$17.29	\$64.80	\$658.00
25,001 - 100,000	Prepackaged		\$593.49	\$17.80	\$12.60	\$624.00
	Simple		\$623.16	\$18.69	\$27.60	\$669.00
	Moderate		\$640.97	\$19.23	\$39.60	\$700.00
	Complex		\$646.90	\$19.41	\$64.80	\$731.00
100,001 - 250,000	Prepackaged		\$685.01	\$20.55	\$12.60	\$718.00
	Simple		\$705.56	\$21.17	\$27.60	\$754.00
	Moderate		\$719.26	\$21.58	\$39.60	\$780.00
	Complex		\$739.82	\$22.19	\$64.80	\$827.00
250,001-500,000	Prepackaged		\$907.80	\$27.23	\$12.60	\$948.00
	Simple		\$935.03	\$28.05	\$27.60	\$991.00
	Moderate		\$953.19	\$28.60	\$39.60	\$1,021.00
	Complex		\$980.42	\$29.41	\$64.80	\$1,075.00
500,001 - 1,000,000	Prepackaged		\$1,000.00	\$30.00	\$12.60	\$1,043.00
	Simple		\$1,030.00	\$30.90	\$27.60	\$1,089.00
	Moderate		\$1,050.00	\$31.50	\$39.60	\$1,121.00
	Complex		\$1,080.00	\$32.40	\$64.80	\$1,177.00
>1,000,000	Prepackaged		\$1,152.80	\$34.58	\$12.60	\$1,200.00
	Simple		\$1,210.44	\$36.31	\$27.60	\$1,274.00
	Moderate		\$1,245.02	\$37.35	\$39.60	\$1,322.00
	Complex		\$1,268.08	\$38.04	\$64.80	\$1,371.00
Retail Food - Not Serving Meals						
<25,000	Prepackaged TCS		\$100.00	\$3.00	\$5.40	\$108.00
	Simple Non-TCS		\$164.40	\$4.93	\$7.20	\$177.00
	Simple TCS		\$284.55	\$8.54	\$22.80	\$316.00
	Moderate		\$289.97	\$8.70	\$31.80	\$330.00
	Complex		\$292.68	\$8.78	\$82.20	\$384.00
25,001 - 100,000	Prepackaged TCS		\$200.00	\$6.00	\$5.40	\$211.00
	Simple Non-TCS		\$325.20	\$9.76	\$7.20	\$342.00
	Simple TCS		\$450.10	\$13.50	\$22.80	\$486.00
	Moderate		\$514.40	\$15.43	\$31.80	\$562.00
	Complex		\$578.70	\$17.36	\$82.20	\$678.00
100,001 - 250,000	Prepackaged TCS		\$300.00	\$9.00	\$5.40	\$314.00
	Simple Non-TCS		\$379.40	\$11.38	\$7.20	\$398.00
	Simple TCS		\$655.86	\$19.68	\$22.80	\$698.00
	Moderate		\$668.72	\$20.06	\$31.80	\$721.00
	Complex		\$675.15	\$20.25	\$82.20	\$778.00
250,001-500,000	Prepackaged TCS		\$400.00	\$12.00	\$5.40	\$417.00
	Simple Non-TCS		\$433.60	\$13.01	\$7.20	\$454.00
	Simple TCS		\$754.20	\$22.63	\$22.80	\$800.00
	Moderate		\$838.00	\$25.14	\$31.80	\$895.00
	Complex		\$854.76	\$25.64	\$82.20	\$963.00
500,001 - 1,000,000	Prepackaged TCS		\$500.00	\$15.00	\$5.40	\$520.00
	Simple Non-TCS		\$460.70	\$13.82	\$7.20	\$482.00
	Simple TCS		\$871.52	\$26.15	\$22.80	\$920.00
	Moderate		\$888.28	\$26.65	\$31.80	\$947.00
	Complex		\$905.04	\$27.15	\$82.20	\$1,014.00
1,000,001 - 5,000,000*	Prepackaged TCS		\$600.00	\$18.00	\$5.40	\$623.00
	Simple Non-TCS		\$514.90	\$15.45	\$7.20	\$538.00
	Simple TCS		\$1,126.08	\$33.78	\$22.80	\$1,183.00
	Moderate		\$1,324.80	\$39.74	\$31.80	\$1,396.00
	Complex		\$1,545.60	\$46.37	\$82.20	\$1,674.00
>5,000,000*	Prepackaged TCS		\$800.00	\$24.00	\$5.40	\$829.00
	Simple Non-TCS		\$650.40	\$19.51	\$7.20	\$677.00
	Simple TCS		\$1,624.00	\$48.72	\$22.80	\$1,696.00
	Moderate		\$1,705.20	\$51.16	\$31.80	\$1,788.00
	Complex		\$1,786.40	\$53.59	\$82.20	\$1,922.00
<i>* These categories were collapsed - an average was used to estimate fees</i>						
Micro Markets - Please note that these are to state code and fees cannot be adjusted.						
	1 market		\$40.00	\$40.00	\$4.80	\$85.00
	2+ in same building		\$60.00	\$60.00	\$7.20	\$127.00
Transient Retail Food Establishment						
	Prepackaged		\$105.40	\$3.16	\$5.40	\$109.00
	TCS		\$280.00	\$8.40	\$20.40	\$309.00



Health Department - <i>continued</i>		Category	2024 Rate/Fee	2025 Rate/Fee	State Fee	Total
Transient Retail Food Establishment - <i>continued</i>						
NTCS			\$154.00	\$4.62	\$9.00	\$163.00
Inspection Only			\$40.00	\$1.20	\$0.00	\$40.00
Manufactured Home Communities	DSPS Water Surcharge					
1-20 sites			\$348.67	\$10.46	\$6.25	\$405.00
21-50 sites			\$445.37	\$13.36	\$11.25	\$542.00
51-100 sites			\$570.63	\$17.12	\$17.50	\$717.00
101-175 sites			\$719.99	\$21.60	\$22.50	\$908.00
175+ sites			\$878.08	\$26.34	\$25.00	\$1,089.00
Lodging						
Hotels - Total Room Category						
5-30 Rooms*			\$519.15	\$15.57	\$24.60	\$559.00
31-99 Rooms*			\$581.06	\$17.43	\$33.60	\$632.00
100-199 Rooms*			\$643.80	\$19.31	\$42.60	\$706.00
200+ Rooms*			\$967.80	\$29.03	\$58.80	\$1,056.00
Tourist Rooming House			\$252.00	\$7.56	\$13.20	\$273.00
Bed and Breakfast			\$252.00	\$7.56	\$13.20	\$273.00
* groupings for number of rooms is set by the state						
Pools						
Simple Pool			\$374.40	\$11.23	\$24.96	\$411.00
Simple Pool with feature(s)			\$586.50	\$17.60	\$41.40	\$645.00
Moderate Pool			\$468.00	\$14.04	\$37.44	\$519.00
Moderate Pool with Feature(s)			\$630.00	\$18.90	\$54.00	\$703.00
Complex Pool			\$546.00	\$16.38	\$46.80	\$609.00
Complex Pool with Feature(s)			\$843.20	\$25.30	\$63.24	\$932.00
Campgrounds - Total Sites						
1-25			\$323.40	\$9.70	\$21.00	\$354.00
26-50			\$378.99	\$11.37	\$30.00	\$420.00
51-100			\$433.13	\$12.99	\$36.60	\$483.00
101-199			\$542.85	\$16.29	\$42.60	\$602.00
200+			\$645.26	\$19.36	\$49.20	\$714.00
Special Events - Total Sites						
1-25			\$323.40	\$9.70	\$21.00	\$354.00
26-50			\$378.99	\$11.37	\$30.00	\$420.00
51-100			\$433.13	\$12.99	\$36.60	\$483.00
101-199			\$542.85	\$16.29	\$42.60	\$602.00
200+			\$645.26	\$19.36	\$49.20	\$714.00
Recreational and Educational Campgrounds						
Simple			\$490.00	\$14.70	\$58.80	\$564.00
Simple with Hospitality			\$540.00	\$16.20	\$64.80	\$621.00
Moderate			\$530.00	\$15.90	\$63.60	\$610.00
Moderate with Hospitality			\$635.00	\$19.05	\$76.20	\$730.00
Complex			\$570.00	\$17.10	\$68.40	\$656.00
Complex with Hospitality			\$715.00	\$21.45	\$85.80	\$822.00
Body Art						
Tattoo OR Piercing			\$174.90	\$5.25	\$13.50	\$194.00
Temporary Tattoo OR Piercing			\$174.90	\$5.25	\$13.50	\$194.00
Tattoo AND Piercing			\$262.90	\$7.89	\$22.00	\$293.00
Temporary Tattoo AND Piercing			\$262.90	\$7.89	\$10.00	\$281.00
Miscellaneous Fees						
Late - Annual Renewal			\$100.00	\$3.00		\$103.00
Operating without a License					Double Annual Licensing Fee	
Pre-Inspection					Full Licensing Fee regardless if it's a new or change of	
Re-Inspection (\$150)				\$4.50	\$4.50	\$155.00
Second Re-Inspection (\$250)				\$7.50	\$7.50	\$258.00
Third Re-Inspection (\$350)				\$10.50	\$10.50	\$361.00
Disability Records Request			\$26.00	\$0.78		\$27.00
TB Blood Test			\$60.00	\$1.80		\$62.00
Lab Test Fees						
Coliform Bacteria (Private)				\$25.00	\$0.75	\$26.00
Coliform Bacteria (Private Discount)				\$22.00	\$0.66	\$23.00
Coliform Bacteria (Municipal)				\$15.00	\$0.45	\$15.00
Coliform Bacteria (Public Standard)				\$25.00	\$0.75	\$26.00
Coliform Bacteria (TNC)				\$25.00	\$0.75	\$26.00
Coliform Bacteria (USFS)				\$21.00	\$0.63	\$22.00
MPN (Most Probable Number)				\$38.00	\$1.14	\$39.00
MPN (Most Probable Number) (TNC)				\$38.00	\$1.14	\$39.00
HPC (Heterotrophic Plate Count)				\$36.00	\$1.08	\$37.00

Health Department - <i>continued</i>	Category	2024 Rate/Fee	2025 Rate/Fee	State Fee	Total
Lab Test Fees - <i>continued</i>					
	Nitrate (Private)		\$36.00	\$1.08	\$37.00
	Nitrate (Private Discount)		\$31.00	\$0.93	\$32.00
	Nitrate (Municipal)		\$25.00	\$0.75	\$26.00
	Nitrate (Public Standard)		\$36.00	\$1.08	\$37.00
	Nitrate (TNC)		\$36.00	\$1.08	\$37.00
	Nitrate (USFS)		\$21.00	\$0.63	\$22.00
	Fluoride (Private)		\$27.00	\$0.81	\$28.00
	Fluoride (Private Discount)		\$24.00	\$0.72	\$25.00
	pH		\$12.00	\$0.36	\$12.00
	pH (TNC)		\$12.00	\$0.36	\$12.00
	Total Alkalinity		\$12.00	\$0.36	\$12.00
	Iron		\$12.00	\$0.36	\$12.00
	Copper		\$12.00	\$0.36	\$12.00
	Hardness		\$12.00	\$0.36	\$12.00
	Arsenic or Lead		\$11.00	\$0.33	\$11.00
	Arsenic or Lead RUSH		\$11.00	\$0.33	\$11.00
	Heterotrophic Plate Count (Hotel Pools)		\$29.00	\$0.87	\$30.00
	Pseudalert (Hotel Pools)		\$20.00	\$0.60	\$21.00



Library	Unit of Measure	2024 Rate/Fee	2025 Rate/Fee
Late-Fines			
New Adult & YA books	per day/max	\$ 10/5.00	\$ 10/5.00
All other books	per day/max	\$ 10/5.00	\$ 10/5.00
Audiobooks CD	per day/max	\$ 10/5.00	\$ 10/5.00
Magazines	per day/max	\$ 10/5.00	\$ 10/5.00
Musical Recordings CD	per day/max	\$ 10/5.00	\$ 10/5.00
Book Club Kits	per day/max	\$ 10/5.00	\$ 10/5.00
DVDs	per day/max	\$ 10/5.00	\$ 10/5.00
VHS Videos	per day/max	\$ 10/5.00	\$ 10/5.00
Video games	per day/max	\$ 1.00/5.00	\$ 1.00/5.00
Pre-loaded Reading/Learning Devices	per day/max	\$ 1.00/5.00	\$ 1.00/5.00
Artwork	per day/max	\$ 1.00/5.00	\$ 1.00/5.00
Juvenile Kits	per day/max	\$ 1.00/5.00	\$ 1.00/5.00
E-readers	per day/max	\$ 1.00/5.00	\$ 1.00/5.00
AV Equipment	per day/max	\$ 1.00/5.00	\$ 1.00/5.00
Interlibrary Loans	per day/max	\$ 1.00/50.00	\$ 1.00/50.00
Technology for In-House Use (Laptops, tablets, scanners, etc.)	per hour/max	\$10/replacement cost	\$10/replacement cost
Miscellaneous Fees			
Lost/Damage Materials	each	actual cost	actual cost
Lost/Damaged accessories and cases	each	replacement cost	replacement cost
Printing Charge -black and white	per page	\$ 0.10	\$ 0.10
Printing Charge - Color	per page	\$ 0.50	\$ 0.50
Photocopying - black and white	per page	\$ 0.10	\$ 0.10
Photocopying - color	per page	\$ 0.50	\$ 0.50
Fax charges - sending first page	per page	\$ 2.00	\$ 2.00
Fax charges - sending additional pages	per page	\$ 1.00	\$ 1.00
Fax charges - receiving	per page	\$ 1.00	\$ 1.00
Replacement Card	each	\$ 2.00	\$ 2.00
Passport Fees			
Passport photos	each	\$ 10.00	\$ 10.00
Passport fee	each	\$ 35.00	\$ 35.00
Medical Examiner			
Permits			
Cremation Authorization*	per permit	\$266.25	\$275.00
Disinterment Permit	per permit	\$266.25	\$275.00
* as under review by the Board of Supervisors			
Parks, Recreation, & Forestry			
Administrative Fees			
NSF Fee/Admin Fee to pursue collection on uncollectible checks		\$30.00	\$30.00
Violation Notice		\$50.00	\$50.00
Credit Card Convenience Fee		2% of actual cost	2% of actual cost
Biking			
Mountain-Bay Trail			
Mountain-Bay State Park Trail	annual pass	\$25.00	\$25.00
Mountain-Bay State Park Trail	daily pass	\$5.00	\$5.00
Mountain-Bay State Park Trail - Permit to Cross Trail	per permit	\$200.00	\$200.00
Nine Mile - Biking			
Nine Mile (12 and older)	summer season pass	\$30.00	\$30.00
Nine Mile (12 and older, Regular & Fat Tire Seasons)	daily pass	\$5.00	\$6.00
Nine Mile Replacement Pass	per replacement pass	\$10.00	\$10.00
Nine Mile Fat Tire Bike	season pass	\$20.00	\$25.00
Nine Mile Annual Pass (May 1-April 30)	annual pass	\$50.00	\$50.00
Boat Launch			
Annual Sticker		\$30.00	\$30.00
Business Sticker		\$50.00	\$50.00
Daily Pass		\$6.00	\$6.00
Replacement		\$10.00	\$10.00
Camping			
Reservation Fee		\$8.00	\$8.00
Cancellation Fee		\$10.00	\$10.00
Firewood (DEC & BEP)	per bundle	\$6.00	\$6.00
Sanitary Dumping Station (MP & BEP)		\$7.00	\$7.00
Big Eau Pleine Park (106 Sites)			
West Unit Lakeview Electric Site	per night	\$26.00	\$27.00
Electric Site	per night	\$24.00	\$25.00
South Unit Lakeview Non-Electric	per night	\$21.00	\$22.00
South Unit Non-Electric	per night	\$19.00	\$20.00

Parks, Recreation, & Forestry - continued		Unit of Measure	2024 Rate/Fee	2025 Rate/Fee
Big Eau Pleine Park (106 Sites) - continued				
Group Campground (200 maximum capacity)		per night	\$195.00	\$200.00
Dells of the Eau Claire Park (28 Sites)				
Electric Site (23 sites)		per night	\$24.00	\$25.00
Non-Electricity Site (5 sites)		per night	\$19.00	\$20.00
Group Campground (300 maximum capacity)		per night	\$175.00	\$180.00
Marathon Park (28 sites)				
Electric Site (24 sites)		per night	\$27.00	\$27.00
Non-Electricity Site (4 sites)		per night	\$22.00	\$22.00
Forest Unit Undesignated Camping Permit		per permit	\$25.00	\$25.00
Disc Golf				
Big Eau Pleine Disc Golf				
Daily Pass		donation requested	\$4.00	\$5.00
Event Rates & Fees				
Events and Races				
School Cross Country Running Races (Includes Nine Mile Chalet or park shelter)			\$420.00	\$430.00
Events/Races - under 100 participants		per participant	\$5.25	\$5.50
Events/Races - exceeding 100 participants			negotiable	negotiable
Event Fees - Snow Fence 50" Roll including stakes and ties		per roll	\$12.00	\$15.00
Event Fees - Barricades		each	\$7.00	\$10.00
Event Fees - Picnic Tables		each	\$20.00	\$25.00
Event Fees - Manual Post Pounder			\$35.00	\$35.00
Event Fees - Water Stand Pipes		each	\$50.00	\$53.00
Event Fees - Backflow Preventers		each	\$12.00	\$15.00
Event Fees - Bleacher Planks		event	\$7.00	\$7.00
Event Fees - Portable Electrical Panels (Spider Box)		each	\$165.00	\$170.00
Event Fees - Portable Stage		each	\$200.00	\$200.00
Event Fees - Portable Stage Canopy		each	\$100.00	\$100.00
Event Fees - Sound/Light System (400 Block)		per/hr/person	\$165.00	\$165.00
Event Fees - Staff - Week Day		per/hr/person	\$45.00	\$50.00
Event Fees - Staff - Weekend and Evenings		per/hr/person	\$70.00	\$75.00
Concession/Merchandise Sales			10% gross excluding taxes	
Vendor Permit Fee			\$50.00	\$50.00
Facilities & Shelters				
Staff time for Cleaning/Repairs/Etc.		hourly	\$40.00	\$45.00
Misc.			negotiable	
Current Sales Tax		5.5% of	actual cost	
Late Payment Fee		30 days	\$50.00	\$50.00
Deposits				
Key Deposits			\$50.00	\$50.00
Facility Deposit*			\$200.00	\$200.00
*This deposit shall be paid at the time your reservation is approved if your event is open to the public, having alcohol sales, playing amplified music, or placing a tent/temporary structure on site at any one of the following locations. This deposit may also be applied in additional places if the department determines there is a clear need for it. Marathon Park: East Gate Hall, Grandstand, Marathon Junction, Multi-Purpose Buildings; Mission Lake Shelter, Nine Mile Chalet, Oak Island Enclosed Shelter, Riverside Park Lodge, Sylvan Hill Chalet				
400 Block				
Private event sponsored by a private group (4 hrs or less)		per day	\$210.00	\$350.00
Private event sponsored by a private group (4+ hours)		per day	\$350.00	\$700.00
Admission event (4 hrs or less)		per day	\$210.00	\$400.00
Admission event (4+ hours)		per day	\$350.00	\$800.00
Free event - open to the public (4 hrs or less)		per day	\$79.00	\$81.00
Free event - open to the public (4+ hours)		per day	\$158.00	\$163.00
Parks - Non-Exclusive Use Event Fee - non-commercial		per day	\$161.00	\$166.00
Parks - Non-Exclusive Use Event Fee - commercial		per day	\$330.00	\$340.00
Parks - Non-Exclusive Use Event Fee - non-commercial 1/2 Day		per day	\$107.00	\$110.00
Parks - Non-Exclusive Use Event Fee - commercial 1/2 Day		per day	\$220.00	\$227.00
Facilities - Opening Shelter before 8:00am - 1 hr. minimum		hourly	\$59.00	\$61.00
Big Eau Pleine Park				
Big Eau Pleine Enclosed Shelter - non-commercial		per day	\$107.00	\$110.00
Big Eau Pleine Enclosed Shelter - commercial		per day	\$219.00	\$226.00
Big Eau Pleine Open Shelter #29 - non-commercial		per day	\$85.00	\$88.00
Big Eau Pleine Open Shelter #29 - commercial		per day	\$177.00	\$182.00
Bluegill Bay Park				
Bluegill Bay Open Shelter #4 - non-commercial		per day	\$66.00	\$68.00
Bluegill Bay Open Shelter #4 - commercial		per day	\$136.00	\$140.00
Cherokee Park				
Cherokee Park Shelter - non-commercial		per day	\$107.00	\$110.00
Cherokee Park Shelter - commercial		per day	\$219.00	\$226.00



Parks, Recreation, & Forestry - <i>continued</i>	Unit of Measure	2024 Rate/Fee	2025 Rate/Fee
Dells of the Eau Claire Park			
Dells Enclosed Shelter - non-commercial	per day	\$119.00	\$123.00
Dells Enclosed Shelter - commercial	per day	\$250.00	\$258.00
Dells Open Shelter #13 - non-commercial	per day	\$85.00	\$88.00
Dells Open Shelter #13 - commercial	per day	\$177.00	\$182.00
Dells Open Shelter #14 - non-commercial	per day	\$57.00	\$59.00
Dells Open Shelter #14 - commercial	per day	\$118.00	\$122.00
Marathon Park			
Bandstand - non-commercial	per day		\$68.00
Bandstand - commercial	per day		\$140.00
Big Kitchen - non-commercial (1-200 people)	per day	\$184.00	\$190.00
Big Kitchen - commercial (1-200 people)	per day	\$368.00	\$379.00
Big Kitchen - non-commercial (201-300 people)	per day	\$323.00	\$333.00
Big Kitchen - commercial (201-300 people)	per day	\$646.00	\$665.00
Big Kitchen - non-commercial (301-500 people)	per day + expenses	\$457.00	\$471.00
Big Kitchen - commercial (301-500 people)	per day + expenses	\$915.00	\$942.00
Cattle Barn No. 1 or No. 2 - non-commercial	per day	\$165.00	\$170.00
Cattle Barn No. 1 or No. 2 Livestock Event - commercial	per day	\$440.00	\$453.00
Cattle Barn No. 1 or No. 2 Non Livestock Event - commercial	per day	\$809.00	\$833.00
Cattle Barn No. 3 - non-commercial	per day	\$247.00	\$254.00
Cattle Barn No. 3 - commercial	per day	\$609.00	\$627.00
East Gate Hall (1-300 people) - non-commercial	per day	\$512.00	\$527.00
East Gate Hall (301-800 people) - non-commercial	per day	\$837.00	\$862.00
East Gate Hall (1-800 people) - commercial	per day	\$1,282.00	\$1,320.00
East Gate Hall Hourly Set Up Rate - commercial/non-commercial	hourly	\$82.00	\$84.00
Tables & Chairs - East Gate Hall-Comm. & non-commercial			
Up to 10 tables and/or 100 chairs	per building	FREE	FREE
Each add'l 10 tables OR 100 chairs (Total of 50 Tables & 500 Chairs)		\$68.00	\$70.00
Exhibition Building North Wing & Rotunda - non-commercial	per day	\$247.00	\$254.00
Exhibition Building North Wing & Rotunda - commercial	per day	\$609.00	\$627.00
Exhibition Building Each Additional Wing - non-commercial	per day	\$247.00	\$254.00
Exhibition Building Each Additional Wing - commercial	per day	\$609.00	\$627.00
Exhibition Building Hourly Set Up Rate - commercial/non-commercial	hourly	\$82.00	\$84.00
Grandstand & Show Area - non-commercial	per day	\$1,139.00	\$1,173.00
Grandstand & Show Area - commercial	per day	negotiable	negotiable
Grandstand & Midway & Show Area - non-commercial	per day	\$1,421.00	\$1,464.00
Grandstand & Midway & show Area - commercial	per day	negotiable	negotiable
Horse Barn - non-commercial	per stall/day	\$35.00	\$36.00
Horse Barn - commercial	per stall/day	\$55.00	\$57.00
Horse Exercise Area - non-commercial	per day	\$116.00	\$119.00
Horse Exercise Area - commercial	per day + expenses	negotiable	negotiable
Infield - non-commercial	per day	\$570.00	\$587.00
Infield - commercial	per day	negotiable	negotiable
Judging Pavilion - non-commercial	per day	\$247.00	\$254.00
Judging Pavilion - commercial	per day	\$609.00	\$627.00
Judging Pavilion Hourly Set Up Rate - commercial/non-commercial	hourly	\$82.00	\$84.00
Marathon Junction Rental- non-commercial	hourly	\$28.00	\$29.00
Marathon Junction Rental - commercial	hourly	\$54.00	\$56.00
Marathon Junction All Day Rental- non-commercial (8am-11pm)	day max	\$258.00	\$266.00
Marathon Junction All Day Rental - commercial (8am-11pm)	day max	\$536.00	\$552.00
Marathon Junction Train Ride (3x round)	each ride	\$1.25	\$2.00
Marathon Junction Train Ride (3x round)	10 rides		\$18.00
Meeting Hall Summer Only - non-commercial	per day	\$164.00	\$169.00
Meeting Hall Summer Only - commercial	per day	\$337.00	\$347.00
Meeting Hall Summer Meeting Rate	min 2 hrs	\$47.00	\$48.00
Midway - non-commercial		negotiable	negotiable
Midway - commercial		negotiable	negotiable
MPB#1 - non-commercial <1500 people	per day	\$512.00	\$527.00
MPB#1 - commercial <1500 people	per day	\$1,922.00	\$1,977.00
MPB#1 - non-commercial >1500 people	per day	\$678.00	\$698.00
MPB#1 - commercial >1500 people	per day	\$2,793.00	\$2,877.00
Winter Use: Sept. 15 - March 30			
MPB#2 non-commercial <1500 people	per day	\$512.00	\$527.00
MPB#2 - commercial <1500 people	per day	\$1,922.00	\$1,977.00
MPB#2 non-commercial >1500 people	per day	\$678.00	\$698.00
MPB#2 - commercial >1500 people	per day	\$2,793.00	\$2,877.00
Winter Use: Oct. 15 - March 4			
Multi-Purpose Building Hourly Set Up Rate- commercial/non-commercial	hourly	\$82.00	\$84.00
Up to 10 tables and/or 100 chairs	per building	FREE	FREE
Each add'l 10 tables OR 100 chairs (Total of 50 tables & 500 chairs)		\$69.00	\$71.00
Open Shelters (#1-4)- non-commercial	per day	\$57.00	\$59.00

Parks, Recreation, & Forestry - <i>continued</i>	Unit of Measure	2024 Rate/Fee	2025 Rate/Fee
Winter Use: Oct. 15 - March 4 - <i>continued</i>			
Open Shelters (#1-4)- commercial	per day	\$118.00	\$122.00
Open Shelter #5- non-commercial (No restrooms)	per day	\$66.00	\$68.00
Open Shelter #5- commercial (No restrooms)	per day	\$136.00	\$140.00
Open Shelter #5 - Restroom Fee- non-commercial	per day	\$119.00	\$123.00
Open Shelter #5 - Restroom Fee- commercial	per day	\$250.00	\$258.00
Poultry Barn - non-commercial	per day	\$165.00	\$170.00
Poultry Barn - Livestock Event - commercial	per day	\$440.00	\$453.00
Poultry Barn - Non Livestock Event - commercial	per day	\$809.00	\$833.00
Mission Lake Park			
Mission Lake Open Shelter - non-commercial	per day	\$66.00	\$68.00
Mission Lake Open Shelter - commercial	per day	\$136.00	\$140.00
Nine Mile Chalet			
Nine Mile Chalet - non-commercial	per day	\$323.00	\$333.00
Nine Mile Chalet - commercial	per day	\$646.00	\$665.00
Oak Island Park			
Oak Island Shelter - non-commercial	per day	\$171.00	\$176.00
Oak Island Shelter - commercial	per day	\$356.00	\$367.00
Pleasant View Park			
PleasantView Shelter - non-commercial	per day	\$114.00	\$117.00
PleasantView Shelter- commercial	per day	\$231.00	\$238.00
Riverside Park - 150 winter capacity; parking lot between shelter & river included in rental; 2 hour minimum for meeting use			
Riverside Shelter - non-commercial -1-200	per day	\$254.00	\$262.00
Riverside Shelter - commercial - 1-200	per day	\$525.00	\$541.00
Riverside Shelter - non-commercial - 201-300	per day	\$422.00	\$435.00
Riverside Shelter - commercial - 201-300	per day	\$876.00	\$902.00
Riverside Shelter - non-commercial - 301-400	per day	\$597.00	\$615.00
Riverside Shelter - commercial - 301-400	per day	\$1,233.00	\$1,270.00
Riverside Shelter - Meeting	hourly	\$57.00	\$59.00
Shooting Range - No charge for hunter education or firearm safety training classes			
Shooting Range Lodge - non-commercial	per day	\$99.00	\$102.00
Shooting Range Lodge - commercial	per day	\$206.00	\$212.00
Sylvan Hill Park - meeting use minimum of 2 hours			
Sylvan Hill Chalet - non-commercial	per day	\$254.00	\$262.00
Sylvan Hill Chalet - commercial	per day	\$525.00	\$541.00
Sylvan Hill Chalet - Meeting 1-50	per hour	\$45.00	\$47.00
Sylvan Hill Chalet - Meeting 50+	per hour	\$57.00	\$59.00
Ice Arena - all hourly rates are pre-tax			
MPB#1 and MPB#2 - For all Ice		\$150.00	\$155.00
MPB#1 and MPB#2 - High School Games		\$215.00	\$220.00
Ice Skating - Public			
Indoor MPB#1			
Individual Skating Fee - Youth		\$3.00	\$4.00
Individual Skating Fee - Adult		\$4.00	\$5.00
Bonus Card - Youth	10 sessions	\$20.00	\$35.00
Bonus Card - Adult	10 sessions	\$30.00	\$45.00
Season Pass - Youth or Adult		\$75.00	\$80.00
Skate Rental Fees (all sizes)	per rental	\$3.00	\$3.00
Skate Sharpening	per pair		\$7.00
Memorial Bench	per bench	\$1,700.00	\$1,700.00
Shooting Range			
Annual Shooting Range Pass (12 years & older)		\$45.00	\$45.00
Daily Fee (12 years & older)		\$5.00	\$5.00
Youth Daily Fee (younger than 12)		FREE	FREE
Skiing			
Nine Mile Cross-Country Ski Rates			
Annual Pass - Youth	per pass	\$65.00	\$67.00
Annual Pass - Adult	per pass	\$110.00	\$113.00
Annual Pass - Senior	per pass	\$75.00	\$77.00
Annual Pass - Family	per pass	1st Adult: Full Price 2nd Adult: 40% off 1st Youth: Full Price Add'l Youth: 40% off	
Annual Pass - Replacement Ski		\$10.00	\$10.00
Night (after 5pm) - Youth		\$6.00	\$6.00
Night (after 5pm) - Adult		\$8.00	\$8.00
Night (after 5pm) - Senior		\$7.00	\$7.00
Night Self Register Permit (during hours chalet is closed)		\$6.00	\$6.00
Daily - Youth		\$9.00	\$9.00
Daily - Adult		\$13.00	\$13.00
Daily - Senior		\$11.00	\$11.00

FROM THE ADMINISTRATOR

2025 FORECAST

DEPARTMENTS

NON-PROFIT ORGANIZATIONS

APPENDIX



Parks, Recreation, & Forestry - <i>continued</i>	Unit of Measure	2024 Rate/Fee	2025 Rate/Fee
Nine Mile Cross-Country Ski Rates - <i>continued</i>			
Daily Self Register Permit (during hours chalet is closed)		\$9.00	\$9.00
Any Consecutive Two-Day - Youth		\$15.00	\$15.00
Any Consecutive Two-Day - Adult		\$22.00	\$22.00
Any Consecutive Two-Day - Senior		\$18.00	\$18.00
Skiing Equipment			
Daily Equipment Rental Full Day (age 12+) - Skis, Boots & Poles		\$15.00	\$16.00
Daily Equipment Rental Full Day (age 12+) - Skis & Poles		\$10.00	\$11.00
Daily Equipment Rental Full Day (age 12+) - Boots		\$5.00	\$6.00
Daily Equipment Rental Full Day (age 12+) - Pulks		\$10.00	\$11.00
Daily Equipment Rental Full Day (under 12) - Skis, Boots & Poles		\$10.00	\$11.00
Daily Equipment Rental Full Day (under 12) - Skis & Poles		\$7.00	\$8.00
Daily Equipment Rental Full Day (under 12) - Boots		\$3.00	\$4.00
Snowshoeing - Nine Mile Snowshoe Rates			
<i>Season passes will be discounted if purchased before November 30</i>			
Annual Pass - Snowshoe Youth		\$32.00	\$15.00
Annual Pass - Snowshoe Adult		\$47.00	\$20.00
Annual Pass - Snowshoe Senior		\$39.00	\$17.00
Replacement Snowshoe Pass		\$10.00	\$10.00
Daily - Youth		\$5.00	\$4.00
Daily - Adult		\$7.00	\$6.00
Daily - Senior		\$6.00	\$5.00
Daily Self Register Permit (during hours chalet is closed)		\$5.00	\$5.00
Daily Equipment Rental Full Day (age 12+) - Snowshoes		\$10.00	\$10.00
Daily Equipment Rental Full Day (under 12) - Snowshoes		\$7.00	\$7.00
Ski and Snowshoe Group Rates			
School Groups - students pass only	per student	\$3.00	\$3.00
School Groups - students equipment rental	per student	\$6.00	\$6.00
School Groups - students pass and equipment rental	per student	\$9.00	\$9.00
School Groups - teachers and chaperones pass	each	FREE	FREE
School Groups - teachers and chaperones equipment rental	each	\$6.00	\$6.00
Organized Youth Group 10+ participants - pass only	each	\$6.00	\$6.00
Organized Youth Group 10+ participants - pass + equipment rental	each	\$14.00	\$14.00
<i>Other Groups - for ski passes - \$1 discount on each daily pass for groups of 10 or more</i>			
<i>Other Groups - for snowshoe passes - \$.50 discount on each daily pass for groups of 10 or more</i>			
Sports Fields and Courts			
Athletic Park			
Baseball game without admission fee		\$195.00	\$200.00
Baseball games with admission fee		\$195.00	\$200.00
Field lights (evenings)		\$27.00	\$28.00
Non-baseball activities		negotiable	negotiable
Ball Diamonds - County/City Organized Youth			
Organized Adult or Commercial or High School Use (3 hr max)		\$34.00	\$36.00
Organized Youth Use (2 hr max)		\$28.00	\$30.00
Additional time		\$12.00	\$14.00
Marathon County Sports Complex Fields			
Small/Medium Field Use Fee-2 hr game or practice fee	per field	\$27.00	\$29.00
Large/Championship Field-2 hr game or practice fee	per field	\$50.00	\$52.00
Field Lights (Championship field #12)		\$49.00	\$50.00
Complete Complex Rental (add'l services negotiated)		\$3,000.00	\$3,200.00
Field Lining		\$125.00	\$130.00
Soccer Group Per Player Fees			
WAYS A - K,1	per player	\$16.00	\$18.00
WAYS A - 2,3,4,5	per player	\$20.00	\$22.00
WAYS A - (6-8), (9-12)	per player	\$24.00	\$26.00
MC United - all age groups	per player	\$37.00	\$39.00
WCFC - all age groups	per player	\$37.00	\$39.00
General Sports Fields			
<i>Sports fields are contracted for by youth soccer leagues and schools. Outside of these reserved Periods they may be used by the general public.</i>			
Organized Adult Use or Commercial Use (3 hr max)	field/game or practice	\$32.00	\$34.00
Organized Youth Use or Commercial Use (2 hr max)	field/game or practice	\$22.00	\$24.00
Youth Sports Camp Weekly Use	field/week	\$125.00	\$130.00
Additional time	hourly	\$12.00	\$14.00
Sunny Vale Softball Complex			
Ball Diamond Use - High School, Adult, or Commercial Use (3 hr max)	game/pre-tax	\$35.00	\$36.00
Ball Diamond Use - Organized Youth Use (2 hr max)	game/pre-tax	\$28.00	\$30.00
Field Lights	game/pre-tax	\$10.00	\$10.00
Tournament Labor and Equipment Fee	per/person/hr	\$26.00	\$28.00
Additional time	hourly	\$12.00	\$14.00
Pickleball/Tennis Courts			
Commercial or Private Use	court/hr	\$12.00	\$12.00

Parks, Recreation, & Forestry - continued		Unit of Measure	2024 Rate/Fee	2025 Rate/Fee
Marathon Park Splash Pad				
Splash Pad Fee	each		\$1.25	\$1.25
Under Age 1			FREE	FREE
Splash Pad Public Rental - Group Size - (1 - 30)	rental fee + personnel		\$109.00	\$109.00
Splash Pad Public Rental - Group Size - (31+)	rental fee + personnel		\$133.00	\$133.00
Memorial, Kaiser and Schulenburg Pools				
Open Swim Fees				
Under Age 1			FREE	FREE
Youth (1-17)	daily		\$4.00	\$4.00
Adult (18-59)	daily		\$5.00	\$5.00
Senior (60+)	daily		\$2.00	\$2.00
Open Swim Fees - after 6pm every day				
Under Age 1			FREE	FREE
Youth (1-17)	daily		\$2.00	\$2.00
Adult (18-59)	daily		\$3.00	\$3.00
Senior (60+)	daily		\$1.00	\$1.00
Agency Pass	annual pass		\$35.00	\$35.00
Agency Pass - Youth	per person/per visit		\$2.00	\$2.00
Agency Pass - Adult	per person/per visit		\$3.00	\$3.00
Open Swim Fees - Season Pass (Season passes will be discounted if purchased before April 15)				
Wausau Resident Youth			\$35.00	\$35.00
Wausau Resident Adult			\$50.00	\$50.00
Wausau Resident Family			1st Adult: Full Price 2nd Adult: 30% off 1st Youth: Full Price Addtl Youth: 30% off	
Non-Resident Youth			\$45.00	\$45.00
Non-Resident Adult			\$65.00	\$65.00
Non-Resident Family			1st Adult: Full Price 2nd Adult: 30% off 1st Youth: Full Price Addtl Youth: 30% off	
Fee to Replace Lost Pass (first one is free)			\$2.00	\$2.00
Public Rental of Memorial, Kaiser or Schulenburg - public rental requires contract completion and payment prior to pool use.				
Public Rental - No waterslides			\$375.00	\$375.00
Public Rental - waterslides			\$425.00	\$425.00
Tubing				
<i>Private Rentals = \$450 minimum (\$750-2 tows) or \$8.00 per youth (min 42" tall to 13 years.) and \$10.50 per adult (whichever is greater). Hours of Operation for Private Rentals: Tues 6pm-9pm, Wed or Thurs 11:30am-2pm or 6-9pm, Fri 11:30am-2pm, Sun 6pm-9pm</i>				
Sylvan Hill Park				
Daily - Youth (min of 42" to 13 years. old)	per session		\$8.00	\$8.00
Daily - Adult (14 and older)	per session		\$11.00	\$11.00
Youth - 10 Punch Card			\$72.00	\$72.00
Adult - 10 Punch Card			\$99.00	\$99.00
Trees				
<i>Assessment Fee (greater than 15 inches may run through a CTLA assessment)</i>				
Payment in lieu of tree replacement	per tree		\$400.00	\$400.00
Winter Storage - Marathon Park				
<i>The measurement will be made in a straight line from the foremost part of the unit to the rearmost, including the trailer and any attachments or projections and charged fees below based on height of door. Use pricing for year that storage is started. (Ex 2024 pricing = 2024-2025 Winter Season)</i>				
Tall Storage 9'8"-11'6"	per ft./month		\$2.25	\$2.50
Short Storage 9'7" and below	per ft./month		\$2.00	\$2.00
Late Charge	day after May 1st		\$5.00	\$5.00
Annual Storage - Fair Stands				
<i>Fair Stands may be stored on an annual basis. These fees should be collected in September for the past year. Fees are charged on the same basis as winter storage. Fair Stand storage shall be confined to the Southwest and South Wings of the Exhibition Building.</i>				
Exhib Building, Cattle Barns 1 & 2, Judging Pavilion	per ft./month		\$2.00	\$2.00
Late Charge - after May 1	per day		\$5.00	\$5.00
Woodcutting Permits				
County Forests			\$30.00	\$30.00
County Parks			\$30.00	\$30.00
Firewood Cutting Permit Key Deposit			\$50.00	\$50.00

Register of Deeds		Unit of Measure	2024 Rate/Fee	2025 Rate/Fee
Document Recording Fee	per document		\$30.00	\$30.00
Document Copies	plus \$1 per page		\$2.00	\$2.00
Transfer Fee			.3% of purchase price	
Vital Record Copy	plus \$3 per page		\$20.00	\$20.00
Access to Images Online	access fee		\$4.00	\$4.00
Bulk Images	3,500 per month		\$415.00	\$430.00
Bulk Images	7,500 per month		\$825.00	\$850.00
Daily Image Export	per day		\$20.00	\$20.00
Daily Image Export	per month			\$1,200.00
Mortgage Reports	per page			\$0.20
Deed Reports	per page			\$0.20



Sheriff's Office	Unit of Measure	2024 Rate/Fee	2025 Rate/Fee
Administration Division			
Copies of Incident or Accident Reports	per page/\$2 minimum	\$0.20	\$0.20
Mailing fee	per unit	\$1.00	\$1.00
Photos/Video/Audio	per disc	\$5.00	\$5.00
Alarm Permits - Residence	annual	\$50.00	\$50.00
Alarm Permits - Business	annual	\$100.00	\$100.00
Shooting Range Use (less than 10 member agency)	annual	\$250.00	\$250.00
Shooting Range Use (more than 10 member agency)	annual	\$500.00	\$500.00
Investigations Divisions			
Civil Process: Routine Paper Service (includes mileage)	3 attempts	\$75.00	\$75.00
Civil Process: MCJ Inmate Paper Service	3 attempts	\$40.00	\$40.00
Civil Process: Rush Paper Service (includes mileage)	3 attempts	\$150.00	\$150.00
Civil Process: Replevins, Evictions Executions, Assistance	per case/property	\$100.00	\$100.00
Civil Process: Sheriff's Sales	per posting, includes sale per vehicle per day after notification of release status	\$150.00	\$150.00
Evidence/Impound Vehicles	per vehicle per day after notification of release status	\$35.00	\$35.00
Warrant Fee (in-county)	warrant served	\$30.00	\$30.00
Warrant served and inmate transported (in-state, other county)	mileage x \$1.11 +	\$30.00	\$30.00
Warrant served and inmate transported (out-of-state)	per transport		actual cost
Digital Forensics Analysis (non-MOU agency)	per device	\$300.00	\$300.00
Marathon County Jail			
Electronic Monitoring Set Up Fee (out-of-county)	set up	\$40.00	\$40.00
Electronic Monitoring Daily Fee (out-of-county)	daily	\$25.00	\$25.00
Electronic Monitoring Set Up Fee (in-county)	set up	\$40.00	\$40.00
Electronic Monitoring Daily Fee (in-county)	daily	\$18.00	\$18.00
Electronic Monitoring UA Drug Test (2nd +)	per copy	\$10.00	\$10.00
Pay for Stay First Day Fee	set up	\$30.00	\$30.00
Pay for Stay Daily Fee	daily	\$18.00	\$18.00
Photocopies	per copy	\$0.20	\$0.20
Local Municipality Board	daily	\$60.00	\$60.00
State of WI DOC Sanctioned Inmate Board	daily	\$51.00	\$51.00
State of WI Probation and Parole Holds (as allotted by State)	daily	approx. \$40	approx. \$40
Juvenile Detention Board – Contracted/In-County	daily	\$250.00	\$250.00
Juvenile Detention Board – Non-Contracted	daily	\$500.00	\$500.00
Jail Medical Visit (Doctor or Nurse)	per visit	\$10.00	\$10.00
Jail Medication Costs	per medication	actual cost	actual cost
Jail Outside Physician, Hospital or Dental Visits (Medicaid Costs)	per visit	actual cost	actual cost
IUD Insertion	per visit	\$30.00	\$30.00
Property Damage Fees		actual cost	actual cost
Inmate Damage to Paint/Defacement	hourly	\$15.00	\$15.00
Property Damage Replacement Costs			
Sheets	each	\$3.24	\$3.24
Towels	each	\$3.33	\$3.33
Blankets	each	\$10.95	\$10.95
Laundry Bags (large)	each	\$4.75	\$4.75
Laundry Bags (small)	each	\$3.00	\$3.00
Uniform Top	by size	\$6.95 - \$15.95	\$6.95 - \$15.95
Uniform Bottom	by size	\$6.95 - \$15.95	\$6.95 - \$15.95
Mattress	each	\$102.00	\$102.00
Shoes	per pair	\$4.95	\$4.95
Flip Flops	per pair	\$3.90	\$3.90
Cup	each	\$2.00	\$2.00
Rags (red)	each	\$0.59	\$0.59
Rags (blue)	each	\$0.30	\$0.30
Religious Book			
Koran	each	\$16.00	\$16.00
Torah	each	\$20.00	\$20.00
Patrol Division			
Deputy Sheriff - Event Security	hourly	\$70.00	\$80.00
Reserve Deputy Sheriff - Event Security	hourly	\$35.00	\$40.00
Social Services			
Copies/Record Requests	per page	\$0.20	\$0.25
Child Care Certification	per unit	\$90.00	\$90.00
Child Support NIVD Income Withholding Verification	per verification	\$35.00	\$35.00
Child Support Money Order	per money order	\$1.25	\$1.25
Credit Card Service Charge	per \$50 transaction	\$1.50	\$1.50



Solid Waste	Unit of Measure	2024 Rate/Fee	2025 Rate/Fee
Hazardous Waste - VSQG Businesses			
<u>Corrosive</u>			
Acid/Base Lab Pack	per lb	\$1.70	\$1.70
Acid/Base Bulk	per dm	\$2.70	\$2.70
<u>Flammable</u>			
Aerosols	per lb	\$1.75	\$1.75
Liquids & poison liquids	per lb	\$0.75	\$0.75
Liquids	per dm	\$135.00	\$135.00
Solids	per lb	\$2.00	\$2.00
Solids-Flares	per lb	\$10.00	\$10.00
Paint (oil-based only)	per lb	\$0.75	\$0.75
Paint (oil-based only)	per dm	\$135.00	\$135.00
Paint-related materials	per lb	\$1.25	\$1.25
<u>Reactive</u>			
Oxidizers	per lb	\$3.75	\$3.75
Peroxides	per lb	\$20.00	\$20.00
H2O Reactive	per lb	\$40.00	\$40.00
Alkali/Alkali Earth Metals	per lb	\$200.00	\$200.00
<u>Other/Toxic</u>			
Mercury liquid & devices	per lb	\$15.00	\$15.00
Antifreeze	per lb	\$0.25	\$0.25
Rechargeable batteries	per lb	\$2.00	\$2.00
Non-rechargeable household batteries	nc	nc	nc
Bulbs, Broken	each	\$1.50	\$1.50
HID/Sodium	each	\$1.50	\$1.50
Oil, Drain	nc	nc	nc
Used Oil Filters	each	\$1.50	\$1.50
Dioxins	per lb	\$25.00	\$25.00
Pesticides	each	\$2.00	\$2.00
Pharmaceuticals (Non-Controlled)	per lb	\$2.00	\$2.00
Pharmaceuticals Inhalers (5 gallon pail)	per pail	\$70.00	\$70.00
Poisons (P-listed and mercury compounds)	per lb	\$26.00	\$26.00
Halogenated Solvents	per lb	\$1.00	\$1.00
Halogenated Solvents (Bulk)	per dm	\$125.00	\$125.00
Non-PCB Ballast	nc	nc	nc
PCB Ballast	each	\$10.00	\$10.00
Unknown Chemical/Physical Fingerprinting	each	\$30.00	\$30.00
Material Disposal Rates			
Approved Alternative Cover	per ton	\$20.00	\$22.00
Yard Waste	per ton	\$25.00	\$25.00
Clean Concrete	per ton	\$20.00	\$22.00
Clean Shingles	per ton	\$40.00	\$44.00
Municipal Solid Waste	per ton	\$58.00	\$60.00
Construction/Demo	per ton	\$58.00	\$60.00
Minimum Disposal Fees			
Car/SUV/light truck	each	\$35.00	\$35.00
Trailer-full only	each	\$50.00	\$50.00
Vehicle with trailer	each	\$65.00	\$65.00
Service Fee	per 15 min	\$35.00	\$35.00
Large Dumpster Use	each	\$15.00	\$15.00
Recycling			
Appliances	per item	\$30.00	\$30.00
Freon appliances	per item	\$40.00	\$40.00
Light truck/automotive tires	per item	\$12.00	\$12.00
Semi-truck/trailer	per item	\$35.00	\$35.00
Tractor/heavy equipment	per item	\$45.00	\$45.00
Mixed recyclables- car load	per load	\$15.00	\$15.00
Mixed recyclables- truck load	per load	\$30.00	\$30.00
Mixed recyclables- truck/trailer load	per item	\$50.00	\$50.00
Electronics (computer/CPU/laptop/fax/monitor/scanner)	per item	\$25.00	\$25.00
Electronics (portable 32" TV or smaller)	per item	\$30.00	\$30.00
Electronics (portable larger than 32")	per item	\$40.00	\$40.00
Electronics (console TV)	per item	\$50.00	\$50.00
Copiers	per item	\$40.00	\$40.00
Large various electronics	per item	\$40.00	\$40.00
Small various electronics	per item	\$20.00	\$20.00
Fluorescent lighting (CFL)	per item	\$0.75	\$0.75
Fluorescent lighting (4-foot tubes, circular, u-shaped)	per item	\$0.75	\$0.75
Fluorescent lighting (over 4-foot)	per item	\$1.50	\$1.50
LED	per lb	\$3.00	\$3.00
Batteries (lead-acid, alkaline, ni-cad)	per lb	\$2.00	\$2.00



APPENDIX A: RATES + FEES

Solid Waste - continued	Unit of Measure	2024 Rate/Fee	2025 Rate/Fee
Recycling - continued			
Batteries (lithium)	per lb	\$5.00	\$5.00
Li-Ion Devices	per lb	\$7.00	\$7.00
Tipping Fee			
Gate	per ton	\$58.00	\$60.00
Contract rate	per ton	\$43.93	\$49.00
Miscellaneous			
Qualitative Chemical Analysis of Unknowns	each	\$15.00	\$15.00
Bloated/Damaged Drums**	each	\$300.00	\$300.00
Fire Extinguishers**	each	\$3.00	\$3.00
Propane Cylinders: 1 LB**	each	\$2.00	\$2.00
Propane Cylinders: 20 LB**	each	\$10.00	\$10.00
Compressed Gas Cylinders (O2, Helium)**	each	\$16.50	\$16.50
Sharps Small Box	each	\$15.00	\$15.00
Sharps Medium Box	each	\$35.00	\$35.00
Sharps Large Box	each	\$75.00	\$75.00
<i>**Miscellaneous items are not part of the HHW disposal program and are subject to fees</i>			
UW-Extension Marathon County			
Educational Programs	per person	up to \$150.00	up to \$150.00
Plat Books	per book	\$40.00	\$40.00

FROM THE ADMINISTRATOR

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APPENDIX B: 2025 BUDGET PRIORITIES

Resolution #R-29-24 RESOLUTION ESTABLISHING 2025 BUDGET PRIORITIES AND GUIDELINES

WHEREAS, Marathon County is an economically diverse county with a growing population and variety of rural, suburban, and urban communities; and

WHEREAS, revenue limitations by the State continue to require tough decision prioritizing which expenses will be covered with limited revenues; and

WHEREAS, prudent financial management and maintenance of fund balance reserves are essential to the long-term fiscal health of the county and the retention of a strong credit rating; and

WHEREAS, the Marathon County Board of Supervisors is sensitive to the nature of the tax burden on the residents of Marathon County, and prioritizes a stable, sustainable tax levy rate;

WHEREAS, during the 2024 budget process, the Marathon County Board of Supervisors and the County Administrator indicated a commitment to further review of non-profit funding; and

WHEREAS, Marathon County has a Debt Management Policy in ordinance section 1.51; and

WHEREAS, the Marathon County Board adopted a budget development timeline that calls for the establishment of budget priority guidelines for the County Administrator to consider when putting together a budget recommendation; and

WHEREAS, the Human Resources, Finance & Property Committee met on June 12, 2024, and has recommended budget priority guidelines for the County Administrator to consider when putting together a budget recommendation, which were forwarded to the Board of Supervisors for its consideration.

NOW, THEREFORE, BE IT RESOLVED that the Marathon County Board of Supervisors hereby establishes the following categorical priority guidelines for the County Administrator to consider, in conjunction with the direction to maintain the county's long-term fiscal health and strong credit rating, when creating the 2025 budget:

1. Capital Reserves (Structural Deficit) – proposed budget should not utilize capital reserves to fund operating costs and debt services, while using remaining ARPA for capital needs.
2. Employee Compensation – proposed budget should be based on a maximum 3% increase in employee compensation.
3. Health Insurance – proposed budget should modify benefits to reduce costs and/or increase employee premiums to offset increase, while also evaluating the delivery vehicle and cost.
4. Operating Expenses – proposed budget process should strive to pursue efficiencies in service delivery to reduce costs.
5. New Positions – proposed budget should not include any new positions unless they are fully funded through non-levy resources.

BE IT FURTHER RESOLVED, the seven (7) standing committees of Marathon County are hereby called upon to continue the review of the 2024 mandated and discretionary services report and the rates and fees charged by departments under their jurisdiction, during the ensuing months to develop additional recommendations for consideration by the Board of Supervisors in the 2025 budget development and approval process.

BE IT FURTHER RESOLVED, standing committees with jurisdiction of non-profit agencies are called upon to bring recommendations to the full board relative to continued funding for non-profit agencies as part of the budget development process.

June 18, 2024

Human Resources, Finance, and Property Committee

Ayes 33 Nays 0 Abstain _____ Absent 5 [] Voice Vote

Approved and adopted this 18th day of June 2024

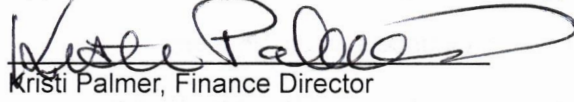
Denied this _____ day of _____, 2024

Approved as to Form:

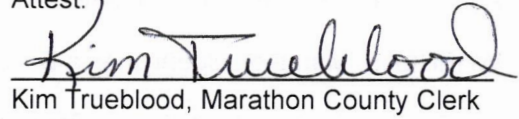

Michael Puerner, Corporation Counsel

SEAL

Approved as to Financial Impact (if necessary)


Kristi Palmer, Finance Director

Attest:


Kim Trueblood, Marathon County Clerk

APPENDIX C: 2025 BUDGET ASSUMPTIONS

RESOLUTION #R-31-24 ADOPTION OF BUDGET ASSUMPTIONS FOR 2025 BUDGET PROCESS

WHEREAS, Wisconsin Statute Section 65.90(1) requires Marathon County to annually, and prior to the determination of the sum to be financed in whole or in part by a general property tax, funds on hand or estimated revenues from any source, formulate a budget and hold public hearings thereon. In 2024, the deadline for Counties to provide tax apportionment forms to the State Department of Revenue is November 15, 2024; and

WHEREAS, Wis. Stat. § 65.90(4) requires that a public hearing be held by the County Board of Supervisors at least 15 days after publication of a proposed budget prior to adoption of the annual budget by the board; and

WHEREAS, the Marathon County Board of Supervisors has sought to implement a timeline for adoption of its annual budget that allows for more engagement with Standing Committees and provides additional opportunity for all supervisors to provide input earlier in the process. On June 18, 2024, the County Board of Supervisors adopted a budget timeline for the 2025 budget process consistent with this approach; and

WHEREAS, on July 10, 2024, consistent with the adopted budget timeline, the Human Resources, Finance and Property Committee approved the attached proposed budget assumptions for the 2025 Budget Process and forwarded the proposed assumptions to the Marathon County Board for consideration.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of the County of Marathon does hereby adopt the attached budget assumptions for the 2024 Budget Process to guide the creation, review, and approval of a 2025 Marathon County budget.

Dated the 23rd day of July, 2024.

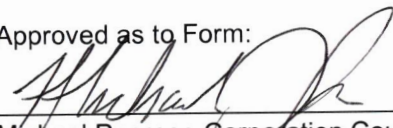
HUMAN RESOURCES, FINANCE AND PROPERTY COMMITTEE

Ayes 30 Nays 0 Abstain 0 Absent 8 [] Voice Vote

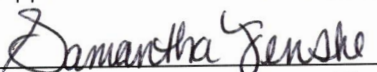
Approved and adopted this 23rd day of July, 2024

Denied this _____ day of _____, 2024

Approved as to Form:

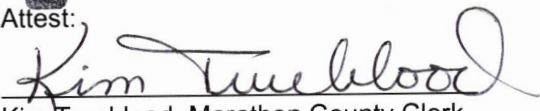

Michael Puerner, Corporation Counsel

Approved as to Financial Impact (if necessary)


Samantha Fenske, Finance Director



Attest:


Kim Trueblood, Marathon County Clerk

MARATHON COUNTY 2025 BUDGET YEAR FINANCIAL PROJECTION

Revenue Assumptions

Actual	Budgeted	Estimate %	Estimate \$	Revenue Type	Rationale
2024	2024	2025	2025		
\$8.08M*	\$16M	0%	\$16M	Sales Tax	2024 budget was very aggressive
\$5.2M	\$5.2M	2.3%	\$5.339M	Shared Revenue	Based on new Shared Revenue Formula
**	\$2.083M	0.0%	\$2.083M	Utility Tax / Utility Aid	Based on state formula (includes megawatt prod.)
\$2.832M	\$2.832M	0.0%	\$2.832M	Transportation Aids	No increase-Rolling 5-year average
		1.5%		Intergovernmental Charges	Slight Increase (Cost of Service delivery)
		1.0%		Fines/Licenses	Slight Increase (Cost of Service delivery)
		3.0%	3.0%	Public charges	Slight Increase (Cost of Service delivery)
		3.5%		Misc. Revenues	Interest and treasurer fees
			≈\$2M	Remaining ARPA Balance	Anticipated Balance Remaining
\$100K	\$100K	0.0%	\$100K	Conduit Bonding Revenue	Bug Tussle payment schedule (current)

* Sales Tax receipts are through June of 2024

** Utility Tax/Aid is received in November

Expenditure Assumptions

ACT	EST	Appropriation Unit
2024	2025	
3.0%	3.00%	Salaries /Wages
6.5%	8.0%	Health Insurance
0.36	0.35%*	WRS
3.00%	3.00%	Dental
2.0%	2.00%	Workers Compensation
2.0%	0.00%	Unemployment
5.0%	6.0%	Other insurance
N/A	4.5%	Utility Costs

*ETF announced a 0.05% increase for general employees, a 0.65% increase for Protective with Social Security, and a 0.15% decrease for Protective without Social Security.

APPENDIX E: 2025 BUDGET BY FUND

Fund	2025 Tax Levy	Operating Revenues	Operating Expenditures	Personnel Expenditures	2024 Tax Levy	Tax Levy Difference
101 General Fund	\$34,817,549	\$37,170,896	\$29,665,068	\$42,323,377	\$35,845,527	\$(1,027,978)
200 Social Improvement Fund	\$ 6,723,462	\$ 4,124,801	\$ 2,973,024	\$ 7,875,239	\$ 6,935,723	\$ (212,261)
210 Parks Fund	\$ 2,267,854	\$ 3,137,618	\$ 2,910,374	\$ 2,495,098	\$ 2,179,452	\$ 88,402
291 Grants Fund	\$ 0	\$17,651,171	\$10,360,393	\$ 7,290,778	\$ 0	\$ 0
300 Debt Service Fund	\$ 4,000,000	\$ 3,834,919	\$ 7,834,919	\$ 0	\$ 2,553,100	\$ 1,446,900
400 Capital Projects Fund	\$ 1,182,844	\$ 7,848,189	\$ 8,727,207	\$ 303,826	\$ 0	\$ 1,182,844
602 Landfill Fund	\$ 0	\$ 6,960,864	\$ 5,717,107	\$ 1,243,757	\$ 0	\$ 0
610 Highway Fund	\$10,702,578	\$19,652,188	\$19,956,501	\$10,398,265	\$10,440,545	\$ 262,033
700 Employee Benefits Fund	\$ 0	\$18,983,235	\$18,688,463	\$ 294,772	\$ 0	\$ 0
710 Property and Casualty Insurance Fund	\$ 0	\$ 2,632,908	\$ 2,540,050	\$ 92,858	\$ 0	\$ 0
2025 Total	\$59,694,287	\$121,996,789	\$109,373,106	\$72,317,970	\$57,954,347	\$ 1,739,940

FROM THE ADMINISTRATOR

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APPENDIX F: 2025 GENERAL FUND BUDGET BY DEPARTMENT

Department	2025 Tax Levy	Operating Revenues	Operating Expenditures	Personnel Expenditures	2024 Tax Levy	Tax Levy Difference
Administration	\$2,516,602	\$266,436	\$1,714,258	\$1,068,780	\$2,720,482	\$(203,880)
Clerk of Courts	\$1,674,440	\$2,271,729	\$1,219,550	\$2,726,619	\$1,646,783	\$27,657
Conservation, Planning, and Zoning	\$1,686,745	\$1,980,460	\$1,473,168	\$2,194,037	\$1,638,963	\$47,782
Corporation Counsel	\$588,793	\$414,837	\$28,375	\$975,255	\$583,668	\$5,125
County Board	\$473,653	\$0	\$139,600	\$334,053	\$458,194	\$15,459
County Clerk	\$535,042	\$165,000	\$429,400	\$270,642	\$455,140	\$79,902
County Treasurer	\$(23,951,268)	\$24,502,280	\$266,200	\$284,812	\$(21,031,006)	\$(2,920,262)
District Attorney	\$946,320	\$290,000	\$107,300	\$1,129,020	\$950,672	\$(4,352)
Emergency Management	\$137,205	\$40,000	\$61,100	\$116,105	\$167,965	\$(30,760)
Facilities & Capital Management	\$5,384,619	\$671,187	\$3,440,003	\$2,615,803	\$5,173,106	\$211,513
Finance	\$705,521	\$185,645	\$184,550	\$706,616	\$793,316	\$(87,795)
Health	\$2,644,860	\$984,500	\$692,041	\$2,937,319	\$2,612,183	\$32,677
Human Resources	\$590,061	\$121,180	\$188,400	\$522,841	\$644,440	\$(54,379)
Library	\$3,681,559	\$310,653	\$1,073,563	\$2,918,649	\$3,603,220	\$78,339
Medical Examiner	\$545,112	\$488,000	\$197,300	\$835,812	\$445,150	\$99,962
Register of Deeds	\$(405,373)	\$767,000	\$30,850	\$330,777	\$(321,594)	\$(83,779)
Sheriff's Office	\$25,070,982	\$3,393,657	\$6,320,822	\$22,143,817	\$23,629,433	\$1,441,549
UW-Extension	\$240,235	\$59,500	\$299,735	\$0	\$233,580	\$6,655
Veterans Services	\$231,420	\$6,000	\$25,000	\$212,420	\$240,479	\$(9,059)
Contingency Fund	\$800,000	\$0	\$800,000	\$0	\$800,000	
Support for Other Agencies	\$10,721,021	\$252,832	\$10,973,853	\$0	\$10,401,353	\$319,668
2025 Total	\$34,817,549	\$37,170,896	\$29,665,068	\$42,323,377	\$35,845,527	\$(1,027,978)

FROM THE ADMINISTRATOR

2025 FORECAST

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