LANGLADE COUNTY

2026 Annual Budget


LANGLADE COUNTY
COURTHOUSE
800 CLERMONT

TO THE HONORABLE LANGLADE COUNTY BOARD OF SUPERVISORS:

I am pleased to present the Annual Budget to the County Board for consideration. This proposed budget and the 2025 tax levy will be presented for approval at the October 27th County Board meeting.

I would like to thank everyone who contributed to building this budget. Creating a county-wide budget is a team-effort and could not be accomplished without good policy and the assistance and cooperation of all employees and supervisors. The 2026 budget results in a small tax increase of ($116,799), while providing for improvements to our roads, parking lots, buildings, parks and recreational areas. We will provide a competitive increase to wages, a respectable benefit package and state-mandated services such as out-of-home-placements and juveniles in detention centers.

We will see a small increase in State shared revenue, a small increase in sales tax and should remain stable in interest income as interest rates have remained stable. The budget includes a short-term borrowing of $2.4M to fund capital projects.

The levy for the County is the total tax levy of all the property within the County. The 2025 levy to be collected in 2026 is $12,156,506 (an increase of $145,464 or 1.21%). The equalized value of property in Langlade County is $2,943,523,600 (an increase of $324,285,200 or 11.02%). The mill rate decreased from 4.586 to 4.130 which means taxpayers will pay $413.00 on $100,000 of property valuation. The 9.94% decrease in the mill rate means taxpayers will pay $45.60 less per $100,000 in property valuation. The County was provided with a very small increase ($74,493) in tax levy based on the value of new property construction.

We will continue to work on strategies to maximize efficiencies while continuing to provide necessary service to Langlade County taxpayers and residents.

Respectfully Submitted,

Joan Ginter

Joan Ginter, Finance Director

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	ACTUAL 12-31-2021	ACTUAL 12-31-2022	ACTUAL 12-31-2023	ACTUAL 12/31/24	ADOPTED 2025	2026	
Total Levy	$ 11,196,793	$ 11,397,427	$ 11,895,918	$ 11,883,651	$ 12,011,042	$ 12,156,506	
Eq. Value	$ 1,818,711,500	$ 1,843,724,000	$ 2,101,203,900	$ 2,404,956,000	$ 2,619,238,400	$ 2,943,523,600	
Mill Rate	6.156	6.182	5.661	4.941	4.586	4.130	
Taxes per $100,000 in valuation	$ 615.64	$ 618.17	$ 566.15	$ 494.13	$ 458.57	$ 412.99	
Change in Taxes per $100,000 in valuation	$ 35.52	$ 2.53	$ (52.03)	$ (72.02)	$ (35.56)	$ (45.58)	
Increase in levy	$ 831,981	$ 200,634	$ 498,491	$ (12,267)	$ 127,391	$ 145,464 ✓	
% increase in levy	8.03%	1.79%	4.37%	-0.10%	1.07%	1.21%	
Total Revenues	$ 38,235,575	$ 43,231,933	$ 43,215,419	$ 41,625,039	$ 42,788,119	$ 44,877,440	
Total Expenditures	$ 35,650,837	$ 41,545,589	$ 40,230,796	$ 41,429,157	$ 42,591,524	$ 44,852,849	
Net Surplus	$ (2,584,738)	$ (1,686,344)	$ (2,984,623)	$ (195,882)	$ (196,594)	$ (24,592)	
Applied (surplus) Funds 210 - Road and Bridge Fund	$ (237,650)	$ 1,204,265	$ (353,828)	$ (429,948)	$ -	$ -	
Applied (surplus) Funds 220 - Social Services Fund	$ (203,884)	$ (234,199)	$ (237,833)	$ 231,217	$ -	$ -	
Applied (surplus) Funds 240 - EDC Loan Fund	$ -	$ -	$ -	$ -	$ -	$ -	
Applied (surplus) Funds 250 - Housing Rehab RLF	$ (134,998)	$ (2,910)	$ 197,248	$ 26,809	$ -	$ -	
Applied (surplus) Funds 251 - Northwoods CDBG	$ (24,727)	$ 87,643	$ 34,196	$ (65,889)	$ -	$ -	
Applied (surplus) Funds 255 - Community Development Loan Fund	$ 10,501	$ 60,549	$ 1,626	$ -	$ -	$ -	
Applied (surplus) Funds 260 - Public Health Department	$ (160,670)	$ 38,391	$ (54,852)	$ (78,459)	$ -	$ -	
Applied (surplus) Funds 265 - Opioid Fund				$ (242,829)			
Applied (surplus) Funds 270 - Jail Assessment	$ 16,165	$ 641	$ (6,723)	$ (11,998)	$ -	$ -	
Applied (surplus) Funds 280 - Fairgrounds	$ (10,851)	$ 12,658	$ (3,558)	$ 28,452	$ -	$ -	
Applied (surplus) Funds 300 - Debt Service	$ -	$ -	$ -	$ 4,283	$ -	$ -	
Applied (surplus) Funds 420 - ARPA Fund	$ (114)	$ -	$ -	$ -	$ -	$ -	
Applied (surplus) Funds 440 - ST Borrowing/Capital Projects Fund	$ (142,232)	$ (818,153)	$ 171,463	$ 129,518	$ (29,000)	$ -	
Applied (surplus) Funds 450 - Long Term Borrowing/CP Fund	$ 87,224	$ 99,133	$ -	$ -	$ -	$ -	
Applied (surplus) Funds 510 - Dog License Fund	$ -	$ 9,066	$ -	$ (205)	$ -	$ -	
Applied (surplus) Funds 540 - Lenzner Trust Fund	$ 2,848	$ -	$ -	$ -	$ -	$ -	
Applied (surplus) Funds 550 - Jail Commissary Fund	$ (11,485)	$ 30,601	$ (13,426)	$ (2,272)	$ -	$ -	
Applied (surplus) Funds 570 - DSS Protective Pay Trust	$ 14,930	$ -	$ (27,902)	$ (29,111)	$ -	$ -	
Applied (surplus) Funds 571 - Circuit Court Trust	$ (178,301)	$ (223,550)	$ (109,328)	$ (584)	$ -	$ -	
Applied (surplus) Funds 572 - Jail Commissary Trust	$ (2,560)	$ (3,150)	$ 2,264	$ 1,876	$ -	$ -	
Applied (surplus) Funds 610 - Highway	$ (682,971)	$ (154,803)	$ (1,528,802)	$ (593,113)	$ (92,890)	$ (88,390)	**Surplus**
Applied (surplus) Funds 620 - Health Insurance Trust	$ 119,846	$ (436,783)	$ (404,150)	$ 119,024	$ (148,690)	$ (423,049)	**Surplus**
Applied (surplus) Funds 100 - Utilize IT Fund Balance for Projects	$ -	$ 249,279	$ -	$ -	$ 71,000	$ 71,000	**Applied Funds**
Applied (surplus) Funds 100 - General Fund - Unassigned	$ (1,045,809)	$ (1,470,434)	$ (612,641)	$ (981,548)	$ 2,986	$ 415,847	**Surplus**
Net Applied (surplus) Funds	$ (2,584,738)	$ (1,551,756)	$ (2,946,246)	$ (1,894,777)	$ (196,594)	$ (24,592)	
	$ -	$ -	$ -	$ -	$ -	$ -	

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Recap of ARPA funds:

Award	$	3,727,238.00	
Expenditures/Allocation:	$	6,750.00	Engineering/Grant Writing Fee Perch Lake Grant (Covid)
	$	36,356.50	Courtroom AV Equipment (Covid related)
	$	350,000.00	Broadband
	$	400,000.00	Simulcast
	$	150,000.00	Simulcast
	$	250,000.00	Camp De Langlade
	$	530,000.00	Camp De Langlade
	$	325,000.00	Camp De Langlade
	$	247,112.00	Veterans Memorial Park
	$	1,005,361.00	Simulcast
	$	118,257.02	Broadband to Match grant for Town of Summit
	$	308,401.48	Forestry and Parks Equipment and Improvements
Expenditures/Allocations to date:	$	3,727,238.00	
	$	-	

As of 12/31/2024 --- the remaining ARPA funds to be spent were $1,748,647.03 (unspent allocations)

Any unspent ARPA funds will be re-allocated in 2025 and 2026 by the Adminstrative Committee and spent by 12/31/26.

Included in Administrative Budget for Contingent Uses - $ 75,000

Short Term Borrowing for 12/1/25 - repaid 1/15/26 $ 2,400,000

SECTION A: ADDITIONAL BUDGET CONSIDERATIONS			
CAPITAL ASSETS TO BE FUNDED PARTIALLY WITH SHORT TERM BORROWING		$	-
440.15.571915.0000.8100	CLERK OF COURT/JUDGE CAPITAL EQUIPMENT	$	81,435
440.18.571918.0000.8110	INFORMATION SYSTEMS COMPUTER HARDWARE & EQUIPMENT	$	48,000
440.21.554300.0000.8200	FAIRGROUNDS CAPITAL IMPROVEMENTS	$	447,640
440.26.571430.0000.8100	MAINTENANCE OUTLAY & SMALL PROJECTS	$	244,932
440.30.572110.0000.8200	SHERIFF DEPARTMENT CAPITAL EQUIPMENT	$	243,500
440.55.573510.0000.8200	AIRPORT CAPITAL PROJECTS	$	102,000
440.80.554150.0000.8100	REC/TRAIL CAPITAL EQUIPMENT	$	90,295
440.80.577992.0000.8100	PARKS CAPITAL EQUIPMENT	$	148,140
440.92.569300.0000.8100	FORESTRY CAPITAL EQUIPMENT	$	325,180
100.80.554050.0000.8200	SNOWMOBILE TRAIL CAPITAL IMPROVEMENTS	$	158,245
100.80.554050.0000.8200	ATV TRAIL CAPITAL IMPROVEMENTS	$	2,135,193
610.50.533150.0000.0000	COUNTY ROAD CONSTRUCTION	$	350,535
VARIOUS	AUTO LEASES	$	4,375,095
SUMMARY OF CAPITAL IMPROVEMENTS/CAPITAL PROJECTS			
OFFSETTING REVENUES:		$	-
440.00.435715.0000	STATE AID-SHOOTING RANGE GRANT	$	325,180
100.80.435712.0146	SNOWMOBILE TRAIL DEVELOPMENT	$	158,245
100.80.435713.0146	ATV TRAIL DEVELOPMENT	$	198,128
440.00.492100.0000	TRANSFER IN FROM FOREST PRESERVATION FUND & RECREATION FUND	$	295,000
210.50.411700.0000	LESS BUDGETED WHEEL TAX	$	976,553
SUMMARY OF DIRECT REVENUE FOR CAPITAL PROJECTS		$	3,398,542
NET COST OF CAPITAL PROJECTS			
FUNDED BY SHORT TERM BORROWING		$	2,400,000
FUNDED BY GENERAL FUND		$	998,542
NET COST OF CAPITAL PROJECTS		$	3,398,542

Personnel and Benefits:
Includes 3% wage adjustment
Employees for 7% of health insurance premiums - County pays 93%.

	2026				2025			
	Monthly Charge - Employee Health	Monthly Charge - Employer Health	Total per Month		Monthly Charge - Employee Health	Monthly Charge - Employer Health	Total per Month	
Single	$ 69	$ 911	$ 980	7.04%	$ 63	$ 828	$ 891	7.07%
Single plus child(ren)	$ 123	$ 1,640	$ 1,763	6.98%	$ 112	$ 1,491	$ 1,603	6.99%
Single plus spouse	$ 144	$ 1,913	$ 2,057	7.00%	$ 131	$ 1,739	$ 1,870	7.01%
Family	$ 199	$ 2,642	$ 2,841	7.00%	$ 181	$ 2,402	$ 2,583	7.01%

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	ACTUAL 12-31-2021	ACTUAL 12-31-2022	ACTUAL 12-31-2023	ACTUAL 12/31/24	ADOPTED 2025	2026
REVENUES BY SOURCE:						
FINES	$ 74,101	$ 94,417	$ 68,044	$ **84,500**	$ **89,500**	$ **97,000**
INTERGOVERNMENTAL CHARGES FOR SERVICES	$ 164,011	$ 63,490	$ 50,545	$ **32,114**	$ **34,726**	$ **36,526**
INTERGOVERNMENTAL REVENUES	$ 13,533,475	$ 16,654,825	$ 14,516,478	$ **15,059,949**	$ **15,823,826**	$ **15,823,893**
INDEPARTMENTAL CHARGES FOR SERVICES	$ 698,439	$ 685,630	$ 713,463	$ **724,635**	$ **769,406**	$ **806,319**
LICENSES AND PERMITS	$ 123,931	$ 114,901	$ 128,841	$ **134,433**	$ **127,500**	$ **133,450**
MISC	$ 1,756,750	$ 1,595,809	$ 2,855,992	$ **1,682,283**	$ **2,202,058**	$ **2,224,226**
OTHER FINANCING SOURCES	$ 409,769	$ 3,501	$ 17,947	$ **289,201**	$ **18,000**	$ **14,000**
PUBLIC CHARGES FOR SERVICES	$ 4,997,293	$ 5,380,435	$ 5,024,389	$ **5,894,470**	$ **6,130,061**	$ **6,538,851**
TAXES	$ 2,824,811	$ 2,890,017	$ 3,036,440	$ **2,967,052**	$ **3,052,000**	$ **3,130,000**
TRANSFERS IN	$ 869,763	$ 2,181,037	$ 3,255,588	$ **762,751**	$ **410,000**	$ **1,576,670**
FIDUCIARY ACTIVITIES	$ 1,563,528	$ 2,165,098	$ 1,651,724	$ **2,110,000**	$ **2,120,000**	$ **2,340,000**
LEVY	$ 11,196,793	$ 11,402,773	$ 11,895,968	$ **11,883,651**	$ **12,011,042**	$ **12,156,506**
CAPITAL CONTRIBUTED	$ 29,193	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUES	$ 38,241,857	$ 43,231,933	$ 43,215,419	$ **41,625,039**	$ **42,788,119**	$ **44,877,440**
EXPENDITURES BY FUNCTION:						
GENERAL GOVERNMENT	$ 3,861,991	$ 4,244,206	$ 4,562,321	$ **4,861,873**	$ **5,221,778**	$ **5,799,694**
PROTECTION OF PERSON & PROPERTY	$ 6,146,526	$ 5,870,878	$ 6,047,043	$ **6,714,389**	$ **6,670,709**	$ **7,476,909**
HEALTH AND HUMAN SERVICES	$ 5,857,115	$ 5,791,640	$ 6,179,826	$ **6,323,304**	$ **6,477,874**	$ **6,903,964**
CULTURE AND RECREATION	$ 1,434,728	$ 1,710,872	$ 1,616,066	$ **2,425,738**	$ **1,960,208**	$ **2,205,197**
CONSERVATION & DEVELOPMENT	$ 3,640,650	$ 4,008,532	$ 4,383,418	$ **4,134,426**	$ **4,429,900**	$ **4,208,079**
FIDUCIARY ACTIVITIES	$ 1,397,597	$ 1,938,398	$ 1,516,758	$ **2,110,000**	$ **2,120,000**	$ **2,340,000**
DEBT SERVICES	$ 651,309	$ 651,829	$ 658,050	$ **663,900**	$ **18,000**	$ **20,000**
PUBLIC WORKS	$ 8,951,367	$ 12,973,208	$ 10,870,045	$ **10,571,476**	$ **12,295,955**	$ **12,133,256**
TRANSFERS OUT	$ 899,424	$ 2,187,362	$ 1,627,759	$ **762,751**	$ **410,000**	$ **380,000**
AGENCY FUNDS	$ 2,810,130	$ 2,168,664	$ 2,769,509	$ **2,861,300**	$ **2,987,101**	$ **3,385,751**
TOTAL EXPENDITURES	$ 35,650,837	$ 41,545,589	$ 40,230,796	$ **41,429,157**	$ **42,591,525**	$ **44,852,850**
NET SURPLUS (DEFICIT)	$ 2,591,020	$ 1,686,344	$ 2,984,623	$ **195,882**	$ **196,594**	$ **24,590**

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	Fund	12/31/22	12/31/23	12/31/24
eral Fund				
Designated Fund Balances:				
Nonspendible-Prepaids & Inventory		$ 378,954	$ 256,894	$ 280,502
Nonspendible-Delinquent Property Taxes		$ 582,750	$ 573,232	$ 630,600
Assigned for Capital Improvement Projects		$ -	$ -	$ -
Assigned for Computer & Office Equip. Replacement		$ 449,099	$ 477,261	$ 398,223
Assigned for Forestry Recreation		$ 150,520	$ 104,560	$ 128,609
Assigned for Forestry Preservation		$ 17,577	$ 13,217	$ 264,796
Assigned for Forestry Land Purchases		$ 158,408	$ 114,871	$ 168,504
Assigned for Sick Leave Payouts		$ 150,000	$ 150,000	$ 150,000
Assigned for Subsequent Years Budget		$ 344,433	$ 373,132	$ 374,552
Undesignated Fund Balance		$ 9,688,348	$ 10,469,563	$ 11,118,496
Total Fund Balance		**$ 11,920,089**	**$ 12,532,730**	**$ 13,514,282**
Debt Service Fund				
Restricted for Debt Service		$ 4,283	$ 4,283	$ -
Special Revenue Funds				
County Roads and Bridges	210	$ 1,598,449	$ 1,952,277	$ 2,382,225
Social Services	220	$ 663,284	$ 901,117	$ 669,901
Housing Rehabilitation	250	$ 299,115	$ 101,867	$ 75,059
Northwoods CDBG	251	$ (2,038)	$ (36,233)	$ 29,656
Community Development Loan	255	$ 1,627	$ -	$ -
Health	260	$ 259,846	$ 314,699	$ 393,157
Opioid Settlement	265	$ 147,420	$ 185,797	$ 428,626
Jail Assessment	270	$ 24,159	$ 30,881	$ 42,880
Fairgrounds	280	$ (9,513)	$ (5,954)	$ (34,406)
Arpa/Rescue Fund	420	$ 114	$ 114	$ 114
Dog License Trust	510	$ 840	$ 841	$ 1,046
Jail Commissary	550	$ 69,531	$ 82,956	$ 85,229
Total Special Revenue Funds		$ 3,052,834	$ 3,528,362	$ 4,073,487
Capital Projects Fund				
Capital Projects Fund	440/450	$ 1,045,569	$ 874,106	$ 744,590
Total Governmental Funds		$ 16,022,775	$ 16,939,481	$ 18,332,359
Proprietary Funds				
Enterprise Fund - Highway Fund	610	$ 9,229,556	$ 10,751,211	$ 11,326,304
Internal Service Fund - Health Ins	620	$ 529,059	$ 933,208	$ 814,184
Total Proprietary Funds		$ 9,758,615	$ 11,684,419	$ 12,140,488
Trust Accounts				
DSS-Protective Payee	570	$ -	$ 27,902	$ 57,013
Circuit Court Trust	571	$ 906,737	$ 1,016,065	$ 1,016,649
Jail Custodial	572	$ 16,131	$ 13,866	$ 11,989
Total Trust Funds		$ 922,868	$ 1,057,833	$ 1,085,651
Fund Balance - all funds		**$ 26,704,258**	**$ 29,681,733**	**$ 31,558,498**

Spending Authorities (no changes from 2022)

Line items transfers - changes to budget which require no additional use of fund balance - County Administrator - no resolutions needed.

All committed and assigned funds to be authorized by the Administrative Committee-no resolutions needed.

All Special Revenue (Non-General Funds) to be authorized by the Administrative Committee - no resolutons needed.

Transfers from the General Fund - 2/3 vote by County Board Resolution.

Debt borrowing - 3/4 vote by County Board Resolution

TEN-YEAR COMPARISON OF EQUALIZED VALUATIONS, PROPERTY TAX LEVY, AND PROPERTY TAX RATE

TAX BUDGET YEAR	EQUALIZED VALUATIONS	% OF CHANGE	PROPERTY TAX LEVY	% OF CHANGE	PROPERTY TAX RATE	% OF CHANGE
2017	1,667,402,200	0.19%	9,563,658	4.04%	5.736	3.84%
2018	1,674,467,700	0.42%	9,716,027	1.59%	5.802	1.16%
2019	1,726,253,800	3.09%	9,775,396	0.61%	5.663	-2.41%
2020	1,786,660,500	3.50%	10,364,812	6.03%	5.801	2.44%
2021	1,818,711,500	1.79%	11,196,793	8.03%	6.156	6.12%
2022	1,843,724,000	1.38%	11,397,427	1.79%	6.182	0.41%
2023	2,101,203,900	13.97%	11,895,918	4.37%	5.661	-8.42%
2024	2,404,956,000	14.46%	11,883,651	-0.10%	4.941	-12.72%
2025	2,619,238,400	8.91%	12,011,042	1.07%	4.586	-7.20%
2026	2,943,523,600	12.38%	12,156,506	1.21%	4.130	-9.94%