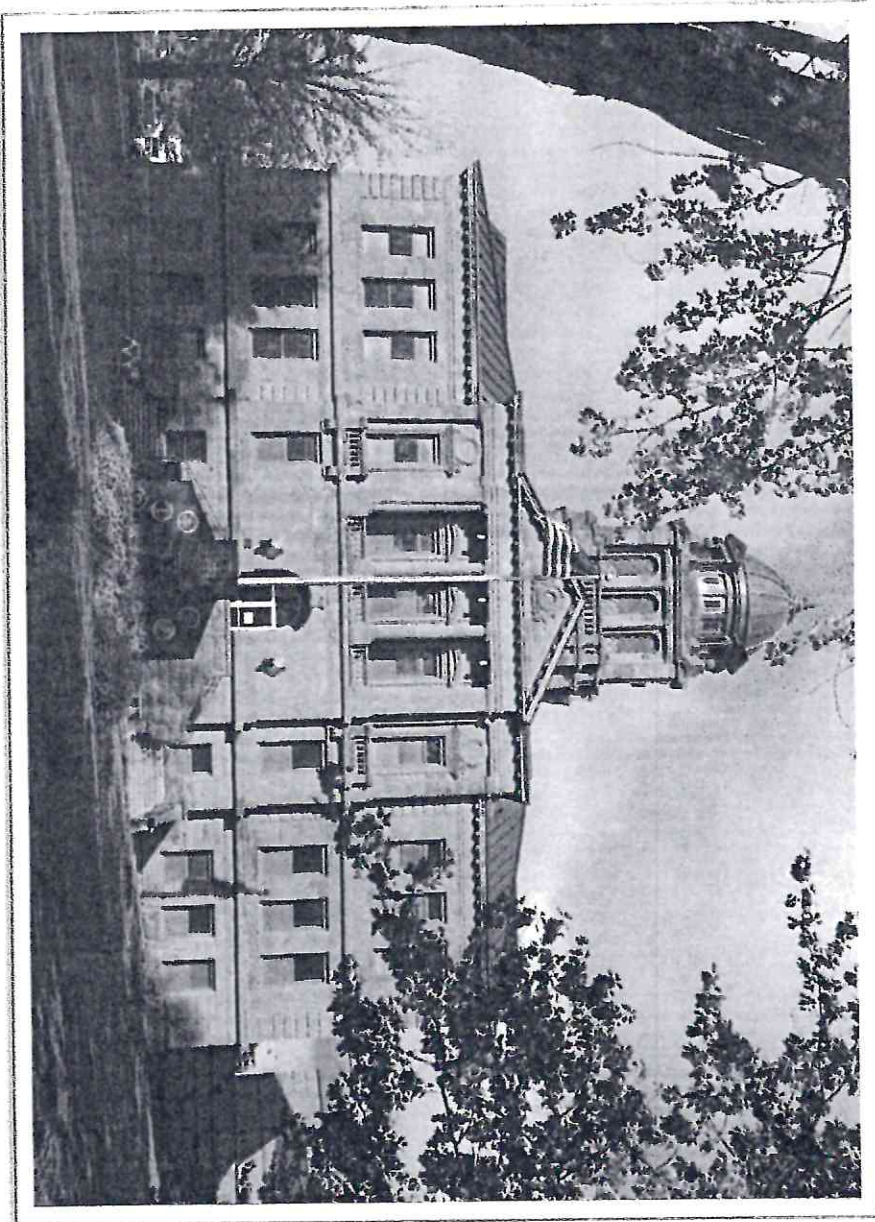


LANGLADE COUNTY
2025 Annual Budget



TO THE HONORABLE LANGLADE COUNTY BOARD OF SUPERVISORS:

I am pleased to present the 2025 proposed Annual Budget to the County Board for its consideration. This proposed budget and the 2024 tax levy will be presented for approval at the October 28th County Board meeting.

I would first like to thank everyone who contributed to building this budget. Creating a county-wide budget is a team effort and it could not be accomplished without good policy and the assistance and cooperation of all employees and supervisors. The 2025 budget results in a small tax increase (\$127,391) while providing for improvements to our roads, parking lots, buildings, parks and recreational areas. We will provide a competitive increase to wages, a respectable benefits 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 a large increase in interest income as interest rates have rebounded from nearly a decade of sub-par rates. The 2025 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 2024 levy to be collected in 2025 is \$12,011,042 (an increase of \$127,391 or 1.07%). The equalized value of property in Langlade County is \$2,619,238,400 (an increase of \$215M or 8.91%). The mill rate decreased from 4.941 to 4.586 which means taxpayers will pay \$458.60 on \$100,000 of property valuation. The 7.20% decrease in the mill rate means taxpayers will pay \$35.56 less in taxes per \$100,000 in property valuation. The County was provided a very small increase (\$79,493) in tax levy based on the value of new property construction.

We continue to work with the WCA and State of Wisconsin to provide additional funding for specific items such as out-of-home placements, conservation department staffing, additional Judges, Assistant District Attorneys, and Public Defenders; distributing 0.5% of the 5% State sales tax to Counties; the elimination of unfunded State mandates in our jails, modernizing and improving the WI Farmland Preservation Program, utilizing the State of WI Surplus for additional road work, etc. Many 2024 County-sponsored resolutions were recently provided to the State by the WCA.

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

Respectfully submitted,



Jason Hilger, C.P.A.
County Administrator

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2025 Budget Highlights Pg 1

	ACTUAL 12-31-2020	ACTUAL 12-31-2021	ACTUAL 12-31-2022	ACTUAL 12-31-2023	ADOPTED 2024	ADOPTED 2025
Total Levy	\$ 10,364,812	\$ 11,196,793	\$ 11,397,427	\$ 11,895,918	\$ 11,883,651	\$ 12,011,042
Eq. Value	\$ 1,786,660,500	\$ 1,818,711,500	\$ 1,843,724,000	\$ 2,101,203,900	\$ 2,404,956,000	\$ 2,619,238,400
Mill Rate	5.801	6.156	6.182	5.661	4.941	4.586
Taxes per \$100,000 in valuation	\$ 580.12	\$ 615.64	\$ 618.17	\$ 566.15	\$ 494.13	\$ 458.57
Change in Taxes per \$100,000 in valuation	\$ 13.84	\$ 35.52	\$ 2.53	\$ (52.03)	\$ (72.02)	\$ (35.56)
increase in levy	\$ 589,416	\$ 831,981	\$ 200,634	\$ 498,491	\$ (12,267)	\$ 127,391
% increase in levy	6.03%	8.03%	1.79%	4.37%	-0.10%	1.07%
Total Revenues	\$ 37,026,285	\$ 38,235,575	\$ 43,231,933	\$ 43,215,419	\$ 41,625,039	\$ 42,788,119
Total Expenditures	\$ 36,389,504	\$ 35,641,016	\$ 41,532,757	\$ 40,230,796	\$ 41,409,157	\$ 42,614,818
Net Surplus	\$ (636,781)	\$ (2,594,559)	\$ (1,699,176)	\$ (2,984,623)	\$ (215,882)	\$ (173,300)
Applied (surplus) Funds 210 - Road and Bridge Fund	\$ 554,025	\$ (237,650)	\$ 1,204,265	\$ (353,828)	\$ -	\$ -
Applied (surplus) Funds 220 - Social Services Fund	\$ (70,177)	\$ (203,884)	\$ (234,199)	\$ (237,833)	\$ -	\$ -
Applied (surplus) Funds 240 - EDC Loan Fund	\$ (457)	\$ -	\$ -	\$ -	\$ -	\$ -
Applied (surplus) Funds 250 - Housing Rehab RLF	\$ (25,951)	\$ (134,998)	\$ (2,910)	\$ 197,248	\$ -	\$ -
Applied (surplus) Funds 251 - Northwoods CDBG	\$ (68,638)	\$ (24,727)	\$ 87,643	\$ 34,196	\$ -	\$ -
Applied (surplus) Funds 255 - Community Development Loan Fund	\$ 21,576	\$ 10,501	\$ 60,549	\$ 1,626	\$ -	\$ -
Applied (surplus) Funds 260 - Public Health Department	\$ (145,814)	\$ (160,670)	\$ 38,391	\$ (54,852)	\$ 100	\$ -
Applied (surplus) Funds 270 - Jail Assessment	\$ 10,060	\$ 16,165	\$ 641	\$ (6,723)	\$ -	\$ -
Applied (surplus) Funds 280 - Fairgrounds	\$ 8,767	\$ (10,851)	\$ 12,658	\$ (3,558)	\$ -	\$ -
Applied (surplus) Funds 300 - Debt Service	\$ 2,694	\$ -	\$ -	\$ -	\$ -	\$ -
Applied (surplus) Funds 420 - ARPA Fund	\$ -	\$ (114)	\$ -	\$ -	\$ -	\$ -
Applied (surplus) Funds 440 - ST Borrowing/Capital Projects Fund	\$ (313,797)	\$ (142,232)	\$ (818,153)	\$ 171,463	\$ -	\$ -
Applied (surplus) Funds 450 - Long Term Borrowing/CP Fund	\$ 410,639	\$ 87,224	\$ 99,133	\$ -	\$ -	\$ -
Applied (surplus) Funds 510 - Dog License Fund	\$ -	\$ -	\$ 9,066	\$ -	\$ -	\$ -
Applied (surplus) Funds 540 - Lenzner Trust Fund	\$ -	\$ 2,848	\$ -	\$ -	\$ -	\$ -
Applied (surplus) Funds 550 - Jail Commissary Fund	\$ 16,967	\$ (11,485)	\$ 30,601	\$ (13,426)	\$ -	\$ -
Applied (surplus) Funds 570 - DSS Protective Pay Trust	\$ (5,280)	\$ 14,930	\$ -	\$ (27,902)	\$ -	\$ -
Applied (surplus) Funds 571 - Circuit Court Trust	\$ (153,857)	\$ (178,301)	\$ (223,550)	\$ (109,328)	\$ -	\$ -
Applied (surplus) Funds 572 - Jail Commissary Trust	\$ 4,057	\$ (2,560)	\$ (3,150)	\$ 2,264	\$ -	\$ -
Applied (surplus) Funds 610 - Highway	\$ (445,858)	\$ (682,971)	\$ (154,803)	\$ (1,528,802)	\$ (164,840)	\$ (92,890)
Applied (surplus) Funds 620 - Health Insurance Trust	\$ (68,402)	\$ 119,846	\$ (436,783)	\$ (404,150)	\$ (45,642)	\$ (148,690)
Applied (surplus) Funds 100 - Utilize IT Fund Balance for Projects	\$ -	\$ -	\$ 249,279	\$ -	\$ -	\$ 71,000
Applied (surplus) Funds 100 - General Fund - Unassigned	\$ (367,335)	\$ (1,055,630)	\$ (1,470,434)	\$ (612,641)	\$ (5,500)	\$ (2,720)
Net Applied (surplus) Funds	\$ (636,781)	\$ (2,594,559)	\$ (1,551,756)	\$ (2,946,246)	\$ (215,882)	\$ (173,300)

Surplus
Surplus
Applied Funds
Surplus

2025 Budget Highlights - Page 2

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	
	\$	-	

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

Included in Administrative Budget for Contingent Uses - reduction from \$100,000 in previous years: \$ 75,000

Final long term debt payment of \$648,900 made in 2024
 Short Term Borrowing for 12/1/24 - repaid 1/15/25 \$ 2,400,000

CAPITAL ASSETS TO BE FUNDED PARTIALLY WITH SHORT TERM BORROWING		SECTION A: ADDITIONAL BUDGET CONSIDERATIONS	
440.15.571915.0000.8100	CLERK OF COURT/JUDGE CAPITAL EQUIPMENT	\$	85,000
440.18.571918.0000.8110	INFORMATION SYSTEMS COMPUTER HARDWARE & EQUIPMENT	\$	50,000
440.21.554300.0000.8200	FAIRGROUNDS CAPITAL IMPROVEMENTS	\$	115,500
440.26.571430.0000.8100	MAINTENANCE OUTLAY & SMALL PROJECTS	\$	405,750
440.30.572110.0000.8200	SHERIFF DEPARTMENT CAPITAL EQUIPMENT	\$	140,392
440.80.554150.0000.8100	REC/TRAIL CAPITAL EQUIPMENT	\$	93,000
440.80.577892.0000.8100	PARKS CAPITAL EQUIPMENT	\$	747,187
440.92.569300.0000.8100	FORESTRY CAPITAL EQUIPMENT	\$	13,000
100.80.554050.0000.8200	SNOWMOBILE TRAIL CAPITAL IMPROVEMENTS	\$	153,986
100.80.554050.0000.8200	ATV TRAIL CAPITAL IMPROVEMENTS	\$	158,245
610.50.533150.0000.0000	COUNTY ROAD CONSTRUCTION	\$	2,205,500
	AUTO LEASES	\$	361,294
	SUMMARY OF CAPITAL IMPROVEMENTS/CAPITAL PROJECTS	\$	4,528,854
OFFSETTING REVENUES:			
440.00.435715.0000	STATE AID-SHOOTING RANGE GRANT	\$	177,000
100.80.435712.0146	SNOWMOBILE TRAIL DEVELOPMENT	\$	153,986
100.80.435713.0146	ATV TRAIL DEVELOPMENT	\$	158,245
210.50.417700.0000	LESS BUDGETED WHEEL TAX	\$	280,000
	SUMMARY OF DIRECT REVENUE FOR CAPITAL PROJECTS	\$	769,231
	NET COST OF CAPITAL PROJECTS	\$	3,759,623
FUNDED BY SHORT TERM BORROWING			
	FUNDED BY CURRENT LEVY	\$	2,400,000
	NET COST OF CAPITAL PROJECTS	\$	1,359,623
		\$	3,759,623

Personnel and Benefits:
 Includes 2% cost of living adjustment
 Employees for 7% of health insurance premiums - County pays 93%.

	2025		2024	
	Monthly Change - Employee Health	Monthly Change - Employer Health	Monthly Change - Employee Health	Monthly Change - Employer Health
Single	\$ 63	\$ 828	\$ 59	\$ 789
Single plus child(ren)	\$ 112	\$ 1,491	\$ 107	\$ 1,420
Single plus spouse	\$ 131	\$ 1,739	\$ 125	\$ 1,656
Family	\$ 181	\$ 2,402	\$ 172	\$ 2,290
		\$ 891		\$ 848
		\$ 1,603		\$ 1,526
		\$ 1,870		\$ 1,781
		\$ 2,583		\$ 2,463
		7.07%		7.00%
		6.99%		7.00%
		7.01%		7.00%
		7.01%		6.99%

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	ACTUAL 12-31-2020	ACTUAL 12-31-2021	ACTUAL 12-31-2022	ACTUAL 12-31-2023	ADOPTED 2024	ADOPTED 2025
REVENUES BY SOURCE:						
FINES	\$ 113,404	\$ 74,101	\$ 94,417	\$ 68,044	\$ 84,500	\$ 89,500
INTERGOVERNMENTAL CHARGES FOR SERVICES	\$ 192,283	\$ 164,011	\$ 63,490	\$ 50,545	\$ 32,114	\$ 34,726
INTERGOVERNMENTAL REVENUES	\$ 14,613,122	\$ 13,533,475	\$ 16,654,825	\$ 14,516,478	\$ 15,059,949	\$ 15,823,826
INDEPARTMENTAL CHARGES FOR SERVICES	\$ 535,949	\$ 698,439	\$ 685,630	\$ 713,463	\$ 724,635	\$ 769,406
LICENSES AND PERMITS	\$ 120,585	\$ 123,931	\$ 114,901	\$ 128,841	\$ 134,433	\$ 127,500
MISC	\$ 1,021,420	\$ 1,756,750	\$ 1,595,809	\$ 2,855,992	\$ 1,682,283	\$ 2,202,058
OTHER FINANCING SOURCES	\$ 407,892	\$ 409,769	\$ 3,501	\$ 17,947	\$ 289,201	\$ 18,000
PUBLIC CHARGES FOR SERVICES	\$ 5,055,378	\$ 4,997,293	\$ 5,380,435	\$ 5,024,389	\$ 5,894,470	\$ 6,130,061
TAXES	\$ 2,292,526	\$ 2,824,811	\$ 2,890,017	\$ 3,036,440	\$ 2,967,052	\$ 3,052,000
TRANSFERS IN	\$ 758,758	\$ 869,763	\$ 2,181,037	\$ 3,255,588	\$ 762,751	\$ 410,000
FIDUCIARY ACTIVITIES	\$ 1,329,805	\$ 1,563,528	\$ 2,165,098	\$ 1,651,724	\$ 2,110,000	\$ 2,120,000
LEVY	\$ 10,364,812	\$ 11,196,793	\$ 11,402,773	\$ 11,895,968	\$ 11,883,651	\$ 12,011,042
CAPITAL CONTRIBUTED	\$ 244,230	\$ 29,193	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 37,050,164	\$ 38,241,857	\$ 43,231,933	\$ 43,215,419	\$ 41,625,039	\$ 42,788,119
EXPENDITURES BY FUNCTION:						
GENERAL GOVERNMENT	\$ 4,518,019	\$ 3,852,170	\$ 4,231,374	\$ 4,562,321	\$ 4,841,873	\$ 5,221,778
PROTECTION OF PERSON & PROPERTY	\$ 5,936,435	\$ 6,146,526	\$ 5,870,878	\$ 6,047,043	\$ 6,714,389	\$ 6,665,003
HEALTH AND HUMAN SERVICES	\$ 5,854,304	\$ 5,857,115	\$ 5,791,640	\$ 6,179,826	\$ 6,323,304	\$ 6,477,874
CULTURE AND RECREATION	\$ 1,504,688	\$ 1,434,728	\$ 1,710,872	\$ 1,616,066	\$ 2,425,738	\$ 1,960,208
CONSERVATION & DEVELOPMENT	\$ 3,888,182	\$ 3,640,650	\$ 4,008,532	\$ 4,383,418	\$ 4,134,426	\$ 4,458,900
FIDUCIARY ACTIVITIES	\$ 1,174,725	\$ 1,397,597	\$ 1,938,398	\$ 1,516,758	\$ 2,110,000	\$ 2,120,000
DEBT SERVICES	\$ 650,520	\$ 651,309	\$ 651,829	\$ 658,050	\$ 663,900	\$ 18,000
PUBLIC WORKS	\$ 9,574,236	\$ 8,951,367	\$ 12,973,208	\$ 10,870,045	\$ 10,571,476	\$ 12,295,955
TRANSFERS OUT	\$ 734,879	\$ 899,424	\$ 2,187,362	\$ 1,627,759	\$ 762,751	\$ 410,000
AGENCY FUNDS	\$ 2,553,516	\$ 2,810,130	\$ 2,168,664	\$ 2,769,509	\$ 2,861,300	\$ 2,987,101
TOTAL EXPENDITURES	\$ 36,389,504	\$ 35,641,016	\$ 41,532,757	\$ 40,230,796	\$ 41,409,157	\$ 42,614,819
NET SURPLUS (DEFICIT)	\$ 660,660	\$ 2,600,841	\$ 1,699,176	\$ 2,984,623	\$ 215,882	\$ 173,300

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General Fund 12/31/21 12/31/22 12/31/23

Designated Fund Balances:

Nonspendable-Prepays & Inventory	\$	596,186	\$	378,954	\$	256,894
Nonspendable-Delinquent Property Taxes	\$	564,840	\$	582,750	\$	573,232
Assigned for Capital Improvement Projects	\$	-	\$	-	\$	-
Assigned for Computer & Office Equip. Replacer	\$	458,492	\$	449,099	\$	477,261
Assigned for Forestry Recreation	\$	150,520	\$	150,520	\$	104,560
Assigned for Forestry Preservation	\$	18,596	\$	17,577	\$	13,217
Assigned for Forestry Land Purchases	\$	159,108	\$	158,408	\$	114,871
Assigned for Sick Leave Payouts	\$	150,000	\$	150,000	\$	150,000
Assigned for Subsequent Years Budget	\$	351,663	\$	344,433	\$	373,132
Undesignated Fund Balance	\$	8,249,524	\$	9,688,348	\$	10,469,563
Total Fund Balance	\$	10,698,929	\$	11,920,089	\$	12,532,730

Debt Service Fund	\$	4,283	\$	4,283	\$	4,283
Restricted for Debt Service						

Special Revenue Funds	\$	2,802,715	\$	1,598,449	\$	1,952,277
County Roads and Bridges	\$	429,089	\$	663,284	\$	901,117
Social Services	\$	296,206	\$	299,115	\$	101,867
Housing Rehabilitation	\$	85,605	\$	(2,038)	\$	(36,233)
Northwoods CDBG	\$	62,176	\$	1,627	\$	-
Community Development Loan	\$	292,169	\$	259,846	\$	314,699
Health	\$	-	\$	147,420	\$	185,797
Opioid Settlement	\$	24,800	\$	24,159	\$	30,881
Jail Assessment	\$	3,146	\$	(9,513)	\$	(5,954)
Fairgrounds	\$	114	\$	114	\$	114
Arpa/Rescue Fund	\$	9,906	\$	840	\$	841
Dog License Trust	\$	100,131	\$	69,531	\$	82,956
Jail Commissary	\$	4,106,057	\$	3,052,834	\$	3,528,362
Total Special Revenue Funds						

Capital Projects Fund	\$	326,549	\$	1,045,569	\$	874,106
Capital Projects Fund	\$	15,135,818	\$	16,022,775	\$	16,939,481
Total Governmental Funds						

Proprietary Funds	\$	8,893,916	\$	9,229,556	\$	10,751,211
Enterprise Fund - Highway Fund 610	\$	92,276	\$	529,059	\$	933,208
Internal Service Fund - Health In: 620	\$	8,986,192	\$	9,758,615	\$	11,684,419
Total Proprietary Funds						

Trust Accounts	\$	-	\$	-	\$	27,902
DSS-Protective Payee	\$	683,187	\$	906,737	\$	1,016,065
Circuit Court Trust	\$	12,981	\$	16,131	\$	13,866
Jail Custodial	\$	696,168	\$	922,868	\$	1,057,833
Total Trust Funds	\$	696,168	\$	922,868	\$	1,057,833
Fund Balance - all funds	\$	24,818,178	\$	26,704,258	\$	29,681,733

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 resolutions needed.
 Transfers from the General Fund - 2/3 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
2016	1,664,225,600	1.14%	9,192,331	0.86%	5.523	-0.28%
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%