

DODGE COUNTY
NOTICE OF PUBLIC HEARING ON PROPOSED COUNTY BUDGET FOR 2025

The Dodge County Board of Supervisors will meet on the fourth floor of the Administration Building, 127 E Oak St, in the City of Juneau on Thursday, October 31, 2024 at 6:00 p.m. for the purpose of hearing any citizen or taxpayer on the proposed 2025 budget for Dodge County. A summary of the proposed budget is herewith published. A copy of the proposed budget is available for public inspection in the County Clerk's office located on the first floor of the Administration Building during regular office hours or can be viewed on the Dodge County website at www.co.dodge.wi.gov.

2025 Budget Summary - Governmental Funds									
	General Fund	Human Serv. & Health	Roads & Bridges	Airport	Debt Services	Capital Projects	Other Non-Major	Total	
Revenues									
Taxes	\$ 32,313,963	\$ 10,042,785	\$ 4,214,154	\$ 479,609	\$ -	\$ -	\$ -	\$ 47,050,511	
Intergovernmental Revenues	16,123,313	10,105,428	3,118,012	125,400	-	202,444	-	29,674,597	
Licenses and Permits	226,910	-	-	-	-	-	-	226,910	
Fines, Forfeitures and Penalties	440,150	100,000	-	-	-	-	93,500	633,650	
Public Charges for Service	2,292,595	14,498,397	-	3,800	-	-	30,000	16,824,792	
Intergovernmental Charges	8,280,167	-	-	-	-	-	-	8,280,167	
Miscellaneous Revenue	3,083,619	178,940	18,000	112,318	-	-	-	3,392,877	
Other Financing Sources	13,406,072	-	-	6,600	830,000	16,411,452	49,865	30,703,989	
Total Revenues	76,166,789	34,925,550	7,350,166	727,727	830,000	16,613,896	173,365	136,787,493	
Expenditures									
General Government	18,830,878	-	-	-	-	-	75,000	18,905,878	
Public Safety	24,668,468	-	-	-	-	-	18,500	24,686,968	
Public Works	30,000	-	7,350,166	727,727	-	-	-	8,107,893	
Health and Human Services	3,702,079	34,925,550	-	-	-	-	-	38,627,629	
Culture, Recreation and Education	2,718,870	-	-	-	-	-	-	2,718,870	
Conservation and Development	2,212,227	-	-	-	-	-	79,865	2,292,092	
Capital Outlay	-	-	-	-	-	16,613,896	-	16,613,896	
Debt Services	-	-	-	-	830,000	-	-	830,000	
Other Financing Uses	24,004,267	-	-	-	-	-	-	24,004,267	
Total Expenditures	76,166,789	34,925,550	7,350,166	727,727	830,000	16,613,896	173,365	136,787,493	
Net Change in Fund Balance	-	-	-	-	-	-	-	-	
Estimated Fund Balance 01/01/2025	36,367,047	2,820,931	-	-	(18,852)	-	189,512	39,358,638	
Estimated Fund Balance 12/31/2025	\$ 36,367,047	\$ 2,820,931	\$ -	\$ -	\$ (18,852)	\$ -	\$ 189,512	\$ 39,358,638	
Actual Fund Balance 12/31/2023	\$ 34,490,088	\$ 2,933,070	\$ -	\$ -	\$ 113,998	\$ -	\$ 151,769	\$ 37,688,925	
Projected Activity for 2024	1,876,959	(112,139)	-	-	(132,850)	-	37,743	1,669,713	
Estimated Fund Balance 12/31/2024	36,367,047	2,820,931	-	-	(18,852)	-	189,512	39,358,638	
Proposed Activity for 2025	-	-	-	-	-	-	-	-	
Estimated Fund Balance 12/31/2025	\$ 36,367,047	\$ 2,820,931	\$ -	\$ -	\$ (18,852)	\$ -	\$ 189,512	\$ 39,358,638	

2025 Budget Summary - Proprietary Funds						
	Clearview	Highway	Risk Mgmt.	Workers Comp.	Dental Insurance	Total
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	7,272,049	-	-	-	7,272,049
Licenses and Permits	-	21,450	-	-	-	21,450
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Public Charges for Service	35,404,810	48,798	-	-	99,100	35,552,708
Intergovernmental Charges	1,671,150	12,212,487	677,936	320,065	554,014	15,435,652
Miscellaneous Revenue	18,100	1,478,509	46,800	-	-	1,543,409
Other Financing Sources	1,000	290,500	110,533	266,442	-	668,475
	<u>37,095,060</u>	<u>21,323,793</u>	<u>835,269</u>	<u>586,507</u>	<u>653,114</u>	<u>60,493,743</u>
Expenditures						
General Government	-	-	835,269	586,507	653,114	2,074,890
Public Safety	-	-	-	-	-	-
Public Works	-	21,323,793	-	-	-	21,323,793
Health and Human Services	37,095,060	-	-	-	-	37,095,060
Culture, Recreation and Education	-	-	-	-	-	-
Conservation and Development	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Services	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	<u>37,095,060</u>	<u>21,323,793</u>	<u>835,269</u>	<u>586,507</u>	<u>653,114</u>	<u>60,493,743</u>
Net Change in Net Position	-	-	-	-	-	-
Estimated Net Position 01/01/2025	34,004,010	35,563,415	986,130	1,200,414	186,124	71,940,092
Estimated Net Position 12/31/2025	<u>\$ 34,004,010</u>	<u>\$ 35,563,415</u>	<u>\$ 986,130</u>	<u>\$ 1,200,414</u>	<u>\$ 186,124</u>	<u>\$ 71,940,092</u>
Actual Net Position 12/31/2023	\$ 34,088,552	\$ 33,258,031	\$ 1,134,516	\$ 1,200,414	\$ 197,533	\$ 69,879,045
Projected Activity for 2024	(84,542)	2,305,384	(148,386)	-	(11,409)	2,061,047
Estimated Net Position 12/31/2024	34,004,010	35,563,415	986,130	1,200,414	186,124	71,940,092
Proposed Activity for 2025	-	-	-	-	-	-
Estimated Net Position 12/31/2025	<u>\$ 34,004,010</u>	<u>\$ 35,563,415</u>	<u>\$ 986,130</u>	<u>\$ 1,200,414</u>	<u>\$ 186,124</u>	<u>\$ 71,940,092</u>

Proposed increases/decreases to new or discontinued services/functions:
The focus for sales tax revenue in 2025 is Debt, Economic Development, Land Resources and Parks, Highway, and Veterans Services.

Budget Summary and Comparison - General Fund only

	2025 Proposed	2024 Adopted	Increase (Decrease)	Increase (Decrease)
Revenues:				
Taxes	\$ 32,313,963	30,928,888	1,385,075	4.5%
Intergovernmental Revenues	16,123,313	15,863,774	259,539	1.6%
Licenses and Permits	226,910	223,620	3,290	1.5%
Fines, Forfeitures and Penalties	440,150	470,150	(30,000)	-6.4%
Public Charges for Service	2,292,595	2,217,674	74,921	3.4%
Intergovernmental Charges	8,280,167	7,788,037	492,130	6.3%
Miscellaneous Revenue	3,083,619	3,135,831	(52,212)	-1.7%
Other Financing Sources	13,406,072	10,184,917	3,221,155	31.6%
Total revenues	<u>76,166,789</u>	<u>70,812,891</u>	<u>5,353,898</u>	<u>7.6%</u>
Expenditures:				
General Government	18,830,878	29,219,536	(10,388,658)	-35.6%
Public Safety	24,668,468	24,938,306	(269,838)	-1.1%
Public Works	30,000	6,649,000	(6,619,000)	-99.5%
Health and Human Services	3,702,079	2,643,484	1,058,595	40.0%
Culture, Recreation and Education	2,718,870	5,203,487	(2,484,617)	-47.7%
Conservation and Development	2,212,227	2,159,078	53,149	2.5%
Debt Services	-	-	0	0.0%
Other Financing Uses	24,004,267	-	24,004,267	100.0%
Total expenditures	<u>76,166,789</u>	<u>70,812,891</u>	<u>5,353,898</u>	<u>7.6%</u>