

**FOREST COUNTY BOARD OF SUPERVISORS PROCEEDINGS  
NOVEMBER 12, 2024**

**CALL TO ORDER**

The Annual meeting of the Forest County Board of Supervisors was held on November 12, 2024, in the County Board Room at the Courthouse in Crandon, Wisconsin. Chairperson Skallerud called the meeting to order at 6:00 p.m. The Pledge of Allegiance was given by all present. The Clerk, Nora Matuszewski, read the agenda.

**ROLL CALL**

Present (19): Augustin, Chaney, Dailey, Decorah, Dehart, Dewing, Goode, Gretzinger, Karl, Landru(Teams), Lukas, Marvin, Miller, Peterson, Piasini, Skallerud, Tallier, Weber, Wirtz.  
Vacant Seats(2).

**APPROVAL OF AGENDA**

Motion by Weber to approve the agenda as presented, second by Peterson. All present voting AYE (19). Motion carried.

**APPROVE MINUTES FROM OCTOBER 15, 2024 MEETING**

Motion by Chaney, second by Goode to approve the October 15, 2024 minutes as presented. All present voting AYE (19). Motion carried.

**PUBLIC HEARING – 2025 BUDGET**

Chairperson Skallerud asked for a motion from the floor to open the public hearing on the 2025 budget.

Motion by Lukas to open the public hearing on the 2025 budget, second by Dailey. All present voting AYE (19). Motion carried.

The Clerk went through and did an overview of the 2025 Budget. Amy Kuebler told the Board she was disappointed the County did not fund the Fair for 2025. She explained about how her group and UW-Extension are working on Youth development programs and that she will be working with Rehberg with those programs.

Chairperson Skallerud asked for a motion from the floor to close the public hearing on the 2025 budget.

Motion by Piasini to close the public hearing on the 2025 budget, second by Chaney. All present voting AYE (19). Motion carried.

**PUBLIC COMMENT ON AGENDA ITEMS**

None

**COMMUNICATIONS ON FILE WITH THE BOARD**

Tri-County Correspondence

Motion by Weber to place all communications on file with the County Clerk's office, second by Dehart. All present voting AYE (19). Motion carried.

**APPOINTMENTS OR ELECTIONS**

The Chairman called for nominations from the floor for the Highway Committee member.

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Highway Committee – 1 Member

Motion by Chaney to nominate Cindy Gretzinger to the Highway Committee, second by Dehart. All present voting AYE (19). There were no other nominations. All present voting AYE (19). Motion carried.

There was a call by the Chairman to appoint Gretzinger to the Highway Committee by voice and the appointment was unanimous. Gretzinger was appointed to the Highway Committee.

Board of Adjustment – 1 Member

There was a letter of resignation from Bill Lester and the letter also recommended his replacement be John Lester.

Motion by Weber to accept the resignation of Bill Lester and the appointment of John Lester to the Board of Adjustment in his place, second by Miller. All present voting AYE (19). Motion carried.

Library Board – Resignation – Karen McMillion

Library Board – Re-Appointment – Peter Davison & Linda Harter (1/1/25-12/31/27)

Library Board – New Appointment – Bill Hickman (11/12/24-12/31/27)

Library Board – 1 Vacancy

Motion by Tallier to accept the resignation of Karen McMillion and re-appoint Peter Davison & Linda Harter for the term of 1/1/25-12/31/27 and Bill Hickman to 11/12/24-12/31/27, second by Peterson. All present voting AYE (19). Motion carried.

**PERSONAL APPEARANCES**

Visit Forest County – Chris Shafer (CEO)

Shafer reported the CED has \$12 million in new loans to be approved by the end of this month, which will consist of \$40 to \$45 thousand, low interest loans. Currently by January 31, 2025 they will have centralized the Room Tax, with only one town not collecting the tax (Freedom) and they are working on it. So far they have \$41,600 grants spent back with the Room tax. This is the third year with the Visitor Guide, positive growth. They will be meeting at the Wolf River Rendezvous and invite all to participate.

Chairpersons Report

Forestry & Park – Chaney

Forestry is going well; they are working on painting trees for next season. They have four loggers still cutting timber sales. The cement is in for the flag pole and the front stoop at the Veterans Park; which will be put up next year.

Zoning – Karl

Land Use permits in the 3<sup>rd</sup> quarter are at 306, which is up from all of last year, which was 297. The total revenues this year is up to \$166,985.

Sheriff – Marvin

The Department received a \$131,485 grant for 2025 with a 10% match of \$13,148. This grant will help the Dispatch Center with a hardware software upgrade and other items.

Highway – Marvin

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The Highway Department has 11 Routes to snowplow and currently they have 11 plowmen. They are working to fill 3 empty positions and are working on having management fill plowing when they have someone that may not be able to come in. They are having a hard time filling these positions, so, it may take longer to get the roads done if they get a big snowfall.

**Finance/Building – Lukas**

The dome is not quite done yet, they are still waiting on the electricians. The committee just met to go over the parking lot. There will be a walk-through on December 12<sup>th</sup> at 10:00 a.m. and the bid opening on December 19<sup>th</sup>. Musson met with the State on the S. Annex and Sheriff/Jail Residence. Musson said the meeting with the State went pretty well, and the bid is close to going out.

Advertising has authorized the Sport show in Green Bay. Miller will be attending because he is on Advertising but, they would like one person to go. If someone is interested, please coordinate with the Chamber.

Broadband has a meeting set for December 2<sup>nd</sup> at 4:30 p.m.

**Aging – Miller**

There is a public hearing set for November 19<sup>th</sup> for the DOT Grant.

Skallerud – There have been several meetings with the HSC on splitting of funds and there will be several resolutions going back to Oneida County. Oneida County has said they are willing to have an appraisal done on the building and will be offering the other two Counties some money for the buildings.

Decorah would like a memo to go out to the newspaper for the taxpayers pertaining to the budget. He would like something written up to let the taxpayers know how much was cut from the budget this year to balance it.

**RESOLUTIONS**

**Resolution 66-2024 Offered by Finance**

NOW, THEREFORE, BE IT RESOLVED by the Forest County Board of Supervisors that the County Board hereby accepts the recommended budget of the Finance Committee, a true and correct copy of which has been received by the members of the Forest County Board of Supervisors and which is on file in the County Clerk's office and which shall be published in the Forest Republican pursuant to Wisconsin Statutes, Chapter 59.60.

Motion by Dailey to approve the resolution as presented, second by Chaney. All present voting AYE (19). Motion carried.

**GENERAL FUND  
FOREST COUNTY, WISCONSIN  
For the Budget Adopted by the County Board  
Years Ended December 31, 2023, 2024, and 2025**

2023	2023	2024	2025
Estimate	Actual	Budget	Budget

**FOREST COUNTY BOARD OF SUPERVISORS PROCEEDINGS**  
**NOVEMBER 12, 2024**

**Revenues**

**Taxes**

Property Taxes	4,296,137	4,296,137	4,125,142	4,417,429
Supplemental Shared Revenue	0	0	243,553	249,156
Agriculture Use Penalty	0	203	0	0
Forest Crop Tax	1,300	1,879	1,300	1,300
Managed Forest Lands	60,000	69,170	60,000	60,000
Sales Tax Revenue	755,000	946,919	755,000	755,000
Sales Tax Retained	120	126	120	0
Register of Deeds-Real Estate Transfer Fees	25,000	50,786	25,000	45,000
Interest/Penalty on Taxes	145,000	153,672	150,000	143,000
Personal Property Aid	4,907	4,907	4,907	4,907
Payment In Lieu of Taxes	0	0	0	
<b>Total Taxes</b>	<b>5,287,464</b>	<b>5,523,797</b>	<b>5,365,022</b>	<b>5,675,792</b>

**Intergovernmental Revenues**

Indirect Cost Reimbursement	21,383	21,383	18,130	15,477
Shared Taxes	140,676	141,123	140,300	142,569
Exempt Computer Aid	3,435	3,435	3,435	3,435
Property Taxes-Library/WVLS	0	0	0	
Routes to Recovery	0	0	0	
Clerk of Courts	60,000	43,064	44,000	43,800
DA State Reimbursement Fees/Discovery	6,000	8,247	6,500	7,000
Indigent Counsel Reimbursement	7,500	20,003	8,000	11,000
Victim-Witness Coordinator Grant	16,741	15,811	16,764	21,800
Sheriff's Department	462,625	461,485	456,730	581,439
Hazard Mitigation	0	0	21,000	23,600
Emergency Government	43,800	47,679	44,056	38,113
Recycling	112,160	112,841	112,160	112,060
Child Support	207,803	208,065	232,532	255,980
Veterans Service Officer	9,350	15,754	11,688	11,688
ATV Trail Maintenance	62,900	760,281	76,520	78,485
Snowmobile Trail Maintenance & Patrol	121,980	353,131	121,860	122,880
Fish & Game Projects	3,809	2,235	3,815	3,825
Forestry	95,000	110,497	96,800	105,084
Land Conservation	156,960	129,083	140,568	160,541
DNR/PILT from Towns	5,000	4,510	5,000	5,000
Land Records Grant	131,624	133,300	130,000	460,210
Forestry Project Loan	0	0	0	0
Miscellaneous(Broadband)	28,000	20,000	28,000	28,000
DNR Shooting Range	0	0	0	2,000
Knowles/Nelson Stewardship	0	0	0	0
MCO-Human Service Center	66,000	50,641	0	0
Urban Forestry Grant	14,800		0	
Title III	0	33,523	0	
<b>Total Intergovernmental</b>	<b>1,777,546</b>	<b>2,696,092</b>	<b>1,717,858</b>	<b>2,233,986</b>

**Licenses Permits & Fees**

Zoning Fees & Permits	79,875	125,502	93,000	119,000
Forestry Permits	280	140	280	200

**FOREST COUNTY BOARD OF SUPERVISORS PROCEEDINGS  
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LCC Non Metallic Mining Fees	12,000	5,872	6,000	6,000
<b>Total Licenses and Permits</b>	<b>92,155</b>	<b>131,514</b>	<b>99,280</b>	<b>125,200</b>

**Fines, Forfeitures & Penalties**

Fines, Forfeitures and Fees	200,000	172,162	175,000	154,000
<b>Total Forfeitures &amp; Penalties</b>	<b>200,000</b>	<b>172,162</b>	<b>175,000</b>	<b>154,000</b>

**Public Charges for Services**

Land Records-Retained/GIS	24,300	21,393	22,000	21,000
Register of Deeds	70,000	76,241	65,000	75,000
Court Commissioner	1,750	1,775	1,300	1,500
GAL Fees	5,000	21,783	17,692	19,084
Stumpage Due	112,000	186,899	112,000	122,000
Copy Machine	1,100	2,039	1,600	1,600
County Clerk	1,200	1,681	1,300	1,400
Victim Witness	2,500	1,186	1,800	6,000
County Treasurer	5,500	5,327	5,500	5,000
Sale of Plat Books	1,000	1,495	850	1,000
Sheriff	18,000	46,516	24,368	18,800
Jail Fees	211,000	257,862	215,700	159,000
Jail Assessment	62,000	137,424	64,000	89,300
Judge/Reg Probate Fees	3,500	3,579	3,500	3,500
Child Support	2,280	3,134	2,360	2,360
County Park Revenues	115,200	135,167	120,200	140,200
County Fair	1,000	755	1,000	0
Forestry	50	75	50	50
Mail	0	198	0	
<b>Total Public Charges for Services</b>	<b>637,380</b>	<b>904,530</b>	<b>660,220</b>	<b>666,794</b>

**Intergovernmental Charges for Services**

Board of Prisoners	0	0	0	0
School Liaison Officer	76,863	79,044	80,000	115,387
Youth Prevention Officer	69,327	0	0	0
Rural Violent Crime Officer	0	23,101	100,345	102,865
Potawatomi Deputy & Drug Officers	517,723	564,396	517,828	582,022
Referendum J/D Revenues	0	0	0	6,086
Family Court Commissioner	8,000	6,091	8,000	8,000
Election Fees	4,300	4,300	4,300	4,150
Clerk of Court Reimbursement	400	314	250	250
Forestry-GNA/Variable Acreage	7,400	7,625	7,625	22,625
<b>Total Intergovernmental Charges for Services</b>	<b>684,013</b>	<b>684,870</b>	<b>718,348</b>	<b>841,385</b>

**Miscellaneous**

Interest on Investments	50,000	374,998	200,000	350,000
Rental Income	95,201	71,132	90,362	89,851
Donations	15,600	12,089	6,400	16,037
Good Neighbor Authority	0	1,936	0	0
Sale of materials	4,300	15,409	1,300	1,300

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Highway Brine	35,000	0	35,000	35,000
Title III Funds	0	34,543	0	0
Transfers		300,000		
Insurance Recoveries	86,000	187,126	105,000	115,000
Miscellaneous	9,098	99,225	16,629	35,622
Sheriff/Salvage	1,500	24,775	0	8,000
Tax Deeds	5,000	11,043	5,000	10,000
Applied Fund Balance	418,988	0	424,431	65,078
Gravel Pit Revenues	0	0	0	0
<b>Total Miscellaneous Revenues</b>	<b>720,687</b>	<b>1,132,276</b>	<b>884,122</b>	<b>725,888</b>
<b>Total Revenues</b>	<b>9,399,245</b>	<b>11,245,241</b>	<b>9,619,850</b>	<b>10,423,045</b>

**TOTAL GENERAL FUND BUDGET**

2023 Levy	4,296,137	
2024 Levy	4,225,732	Library Apportionment
2025 Levy	4,417,429	123,969
		4,293,460
2023 Tax Rate	3.28	
2024 Tax Rate	2.80	
2025 Proposed Tax Rate	2.31	

**GENERAL FUND  
FOREST COUNTY, WISCONSIN  
For the Budget Adopted by the County Board  
Years Ended December 31, 2023, 2024, and 2025**

	2023	2023	2024	2025
	Estimate	Actual	Budget	Budget
<b>Expenditures</b>				
<b>General Government</b>				
County Board	70,047	80,065	75,963	72,877
Clerk of Courts	238,019	248,520	241,487	275,634
Medical Examiner	44,100	44,100	46,305	47,694
Court Commissioner	0	0	0	0
District Attorney	166,296	162,854	173,487	177,133
Family Court Commissioner	20,400	20,497	20,418	25,458
Family Court Mediation	1,000	425	1,000	2,000
Register of Probate/Judge	112,521	94,973	120,939	130,752
Victim-Witness Program	34,969	30,375	36,821	41,577
Corporation Counsel	105,850	142,076	110,800	114,000
Guardian Ad Litem	22,500	50,820	24,000	20,000
Indigent Counsel Fees	7,500	30,171	10,000	15,000
Law Library	2,317	2,670	2,457	2,928
Copy Machine	1,000	1,024	1,600	1,600
County Clerk	239,573	227,775	255,724	323,169
Elections	12,940	15,947	41,260	15,292
Postage Machine	2,200	2,168	2,250	2,250
County Treasurer	189,471	182,082	197,521	219,982
Special Accounting and Auditing	58,685	57,899	59,335	69,943
Courthouse Maintenance	282,173	313,298	315,215	330,339

**FOREST COUNTY BOARD OF SUPERVISORS PROCEEDINGS  
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Courthouse Repairs	4,500	4,742	6,000	5,500
Tax Deed Expense	30,050	10,402	29,150	23,050
County Land Records	155,924	207,258	152,500	484,210
Register of Deeds	144,534	138,311	151,996	159,438
Property and Liability Insurance	147,632	176,016	162,719	191,423
Information Technology Support	89,120	91,199	104,100	105,839
Plat books and Directories	95	34	95	8,595
Contingency	5,000	25,177	10,000	10,000
Miscellaneous	0		0	
Transfer	0		0	
<b>Total General Government</b>	<b>2,188,416</b>	<b>2,360,876</b>	<b>2,353,142</b>	<b>2,875,683</b>

**Public Safety**

911 Service	58,957	37,067	101,809	240,956
Sheriff	1,886,552	2,010,415	2,108,691	2,056,396
Jail	2,060,430	2,558,568	2,150,153	2,100,827
Emergency Government	87,476	89,590	94,822	100,202
Fire Suppression	550	842	700	700
Hazardous Materials	10,800	10,093	10,800	7,500
All Hazard Mitigation	0	0	21,000	23,600
Recreation Patrol	104,907	121,118	107,765	113,369
Youth Prevention	69,327		0	
Potawatomi Deputy & Drug	517,723	547,868	517,828	582,022
Referendum Jail	451,488	74,796	450,000	456,086
Rural Violent Crime Officer	0	23,552	100,345	102,865
<b>Total Public Safety</b>	<b>5,248,210</b>	<b>5,450,358</b>	<b>5,663,913</b>	<b>5,784,523</b>

**Public Works**

Recycling	118,929	122,192	122,862	138,157
<b>Total Public Works</b>	<b>118,929</b>	<b>122,192</b>	<b>122,862</b>	<b>138,157</b>

**Health & Human Services**

Mental Health Clinic	362,713	343,957	56,268	0
Child Support	280,003	281,060	305,612	340,184
Veterans Relief	500	0	500	500
Veterans Service Office	97,643	108,105	98,414	111,151
<b>Total Health &amp; Human Services</b>	<b>740,859</b>	<b>733,122</b>	<b>460,794</b>	<b>451,835</b>

**Culture & Recreation**

County Library	106,000	105,760	110,383	122,588
Wisconsin Valley Library Services	1,381	1,381	1,381	1,381
County Fair	10,275	10,560	10,705	360
County Park	110,714	160,421	87,503	76,088
Snowmobile Trails	121,980	353,131	121,860	122,880
ATV Trails	62,900	736,002	76,520	78,485
UW Extension	87,296	49,097	87,327	84,412
<b>Total Culture &amp; Recreation</b>	<b>500,546</b>	<b>1,416,353</b>	<b>495,679</b>	<b>486,194</b>

**Conservation & Development**

Economic Development	45,000	45,000	45,000	40,000
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**FOREST COUNTY BOARD OF SUPERVISORS PROCEEDINGS  
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Advertising and Promotion	10,000	1,575	10,000	2,000
Fish & Game	3,809	3,934	3,815	3,825
Forestry	233,044	229,355	249,752	312,193
Land Conservation	173,773	188,580	208,256	180,570
North Central Regional Planning	9,464	9,464	9,544	9,370
Comprehensive Planning	0		0	
Zoning	102,195	97,574	109,153	138,695
<b>Total Conservation &amp; Development</b>	<b>577,285</b>	<b>575,482</b>	<b>635,520</b>	<b>686,653</b>

**Capital Outlay**

Forestry Land Purchase	-		-	-
Sheriff	-		-	-
Jail	-		-	-
Transfer to Road	-		-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>9,374,245</b>	<b>10,658,382</b>	<b>9,731,910</b>	<b>10,423,045</b>

**HEALTH DEPARTMENT  
FOREST COUNTY, WISCONSIN  
For the Budget Adopted by the County Board  
Years Ended December 31, 2023, 2024, and 2025**

	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>2024</b>
	<b>Estimate</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenues</b>				
<b>Taxes</b>				
Property Taxes-Public Health	290,483	290,483	269,965	312,014
<b>Total Taxes</b>	<b>290,483</b>	<b>290,483</b>	<b>269,965</b>	<b>312,014</b>
<b>Intergovernmental</b>				
PH	0	2,950	6,500	6,500
MCH	8,475	8,475	8,475	8,622
Prevention	4,900	1,966	4,900	4,900
WIC	40,930	37,423	34,345	35,995
Immunizations	5,724	5,724	5,724	5,795
Lead Program	1,356	1,356	1,356	1,356
Snap-Ed	8,870	10,682	8,870	8,870
PH Preparedness CDC (BIO T)	100,398	153,348	33,982	108,161
Communicable Disease	2,900	4,525	2,900	2,900
<b>Total Intergovernmental</b>	<b>173,553</b>	<b>223,499</b>	<b>107,052</b>	<b>183,099</b>
<b>Public Charges for Services</b>				
Public Health Vaccine Revenue	12,000	15,422	5,000	5,000
Lifeline Patient Revenue	0			
<b>Total Public Charges for Services</b>	<b>12,000</b>	<b>15,422</b>	<b>5,000</b>	<b>5,000</b>
<b>Miscellaneous Revenue</b>				
Potawatomi Prevention Grant	0		0	
Public Health Miscellaneous	0	8,116	200	0



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WCA Wellness Grant	0	0
Community Grant & Program Revenue	0	0
<b>Total Miscellaneous Revenue</b>	<b>0</b>	<b>8,116</b>

<b>Total Revenues</b>	<b>476,036</b>	<b>537,520</b>	<b>382,217</b>	<b>500,113</b>
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**TOTAL HEALTH DEPARTMENT BUDGET**

2023 Levy	290,483
2024 Levy	269,965
2025 Levy	312,014

2023 Tax Rate	0.15
2024 Tax Rate	0.19
2025 Proposed Tax Rate	0.17

**HEALTH DEPARTMENT  
FOREST COUNTY, WISCONSIN  
For the Budget Adopted by the County Board  
Years Ended December 31, 2023, 2024, and 2025**

	2023 Estimate	2023 Actual	2024 Budget	2024 Budget
<b>Expenditures</b>				
<b>Health &amp; Human Services</b>				
Public Health	302,483	226,507	281,665	318,109
MCH	8,475	10,450	8,475	8,622
Prevention	4,900	4,153	4,900	4,900
Lifeline	0		0	
WIC	40,930	36,662	34,345	35,995
Immunizations	5,724	6,155	5,724	5,795
Lead Program	1,356	1,922	1,356	1,356
PH Preparedness CDC (BIO T)	67,189	127,230	46,818	108,161
Snap-Ed	8,870	10,251	8,870	14,275
Communicable Disease	2,900	5,092	2,900	2,900
ARPA	33,209	0	91,804	0
Health Dept-Transfers	0		0	
<b>Total Health &amp; Human Service</b>	<b>476,036</b>	<b>428,421</b>	<b>486,857</b>	<b>500,113</b>
<b>Total Expenditures</b>	<b>476,036</b>	<b>428,421</b>	<b>486,857</b>	<b>500,113</b>

**SOCIAL SERVICES  
FOREST COUNTY, WISCONSIN  
For the Budget Adopted by the County Board  
Years Ended December 31, 2023, 2024, and 2025**

	2023 Estimate	2023 Actual	2024 Budget	2025 Budget
<b>Revenues</b>				
<b>Taxes</b>				

**FOREST COUNTY BOARD OF SUPERVISORS PROCEEDINGS  
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Property Taxes-Social Services	303,488	303,488	371,345	118,598
<b>Total Taxes</b>	<b>303,488</b>	<b>303,488</b>	<b>371,345</b>	<b>118,598</b>

**Intergovernmental**

Administration	0		0	
Services	14,690	84,011	84,011	90,273
Income Maintenance	148,904	145,179	164,964	155,179
Support & Overhead	0		0	
CIP	0	0	0	6,213
SCH	10,600		0	
Elder Abuse	9,900	3,204	10,000	10,000
Child Care Program	16,997	1,634	15,205	15,000
Kinship Care Assessment	2,591	171	4,140	2,925
Kinship Care Benefit	33,000	38,960	41,400	33,000
Safe & Stable Families	33,310	28,213	33,310	37,310
Youth Aids	89,316	101,570	101,570	67,227
AODA	464	0	464	124,274
Foster Care	31,000	15,286	26,000	0
WI Home Energy WHEAP	0		0	
Basic Co Allocation	6,000	0	0	25,000
DCF-Division of Children & Families	372,186	372,999	371,912	391,472
CST Coordinator	60,000	26,727	60,000	0
TSSF	11,531	2,269	27,801	27,801
YILG	0	0	0	100,000
Crisis	0	0	0	496,271
CLTS	0	0	0	27,517
Birth to Three	0	0	0	92,384
<b>Total Intergovernmental</b>	<b>840,489</b>	<b>820,225</b>	<b>940,777</b>	<b>1,701,846</b>

**Miscellaneous Revenue**

Transfer	0	146	500	300,000
<b>Total Miscellaneous Revenue</b>	<b>0</b>	<b>146</b>	<b>500</b>	<b>300,000</b>

**Total Revenues**

<b>1,143,977</b>	<b>1,123,858</b>	<b>1,312,622</b>	<b>2,120,444</b>
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**TOTAL SOCIAL SERVICES BUDGET**

2023 Levy	303,488
2024 Levy	371,345
2025 Levy	118,598

2023 Tax Rate	0.33
2024 Tax Rate	0.20
2025 Proposed Tax Rate	0.06

**SOCIAL SERVICES  
FOREST COUNTY, WISCONSIN  
For the Budget Adopted by the County Board  
Years Ended December 31, 2023, 2024, and 2025**

**FOREST COUNTY BOARD OF SUPERVISORS PROCEEDINGS  
NOVEMBER 12, 2024**

	2023	2023	2024	2025
	Estimate	Actual	Budget	Budget
<b>Expenditures</b>				
<b>Health &amp; Human Services</b>				
Administration	(83,613)	-38,501	-	(64,514)
Services	15,173	49,673	39,757	162,360
Income Maintenance	170,501	173,682	218,544	203,683
Support & Overhead	(2,895)	-59	-	-
CIP	-	0	-	6,213
Supportive Home Care	10,600		-	
Elder Abuse	11,853	2,320	10,000	12,216
Child Care Program	16,797	1,648	15,205	15,000
Kinship Care Assessment	3,809	171	35,785	7,083
Kinship Care Benefit	33,000	51,754	41,400	33,000
Safe & Stable Families	60,608	28,213	38,708	55,349
Youth Aids	184,536	334,035	227,584	152,523
AODA	464	0	464	126,763
Foster Care	102,800	110,394	101,250	-
WI Home Energy WHEAP	-		-	
Basic County Allocation	6,000	0	-	25,000
DCF-Division of Children & Families	517,008	586,147	427,539	497,417
CST Coordinator	84,540	33,408	101,472	-
TSSF	12,796	2,518	54,414	62,758
YILG	-	0	-	145,474
Crisis	-	0	-	537,967
CLTS	-	0	-	27,517
Birth to Three	-	0	-	114,635
<b>Total Health &amp; Human Service</b>	<b>1,143,977</b>	<b>1,335,405</b>	<b>1,312,122</b>	<b>2,120,444</b>
<b>Total Expenditures</b>	<b>1,143,977</b>	<b>1,335,405</b>	<b>1,312,122</b>	<b>2,120,444</b>

**ADRC/COMMISSION ON AGING  
FOREST COUNTY, WISCONSIN  
For the Budget Adopted by the County Board  
Years Ended December 31, 2023, 2024, and 2025**

2023	2023	2024	2025
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**FOREST COUNTY BOARD OF SUPERVISORS PROCEEDINGS  
NOVEMBER 12, 2024**

	Estimate	Actual	Budget	Budget
<b>Revenues</b>				
<b>Taxes</b>				
Property Taxes-Commission on Aging	134,366	134,366	141,819	270,434
<b>Total Taxes</b>	<b>134,366</b>	<b>134,366</b>	<b>141,819</b>	<b>270,434</b>
<b>Intergovernmental</b>				
III B-Supportive Services	18,525	0	20,490	22,539
III C1 Congregate Meals	55,588	82,846	62,356	64,445
III C2 Homebound Meals	15,830	14,601	13,462	13,462
NSIP	11,688	10,253	10,253	10,253
Benefit Specialist	0	0	0	0
III D Prevention Health	1,993	1,367	2,093	2,202
SCS Senior Services	4,541	4,541	4,541	4,541
III E Family Caregiver	5,779	5,056	10,000	10,000
DOT Route	65,638	65,638	65,638	54,059
DOT Medical Escort	14,251	14,251	14,251	25,830
Alzheimer's	6,031	5,926	5,592	10,000
ADRC	0	0	0	324,763
<b>Total Intergovernmental</b>	<b>199,864</b>	<b>204,479</b>	<b>208,676</b>	<b>542,094</b>
<b>Public Charges for Services</b>				
III C1 Congregate Meals	28,000	35,372	32,000	35,000
III C2 Homebound Meals	37,000	39,863	35,600	26,000
DOT Route	1,000	13,582	1,000	1,000
DOT Medical Escort	0	2,130	2,000	2,000
DOT MCO Revenue	0	0	17,000	0
<b>Total Public Charges for Services</b>	<b>66,000</b>	<b>90,947</b>	<b>87,600</b>	<b>64,000</b>
<b>Miscellaneous Revenue</b>				
Ineligible HDM	0	13,585	7,000	9,600
Ineligible Congregate	0	608	500	0
III D Prevention Misc	0	698	430	700
D.O.T. Trust	0	0	0	
<b>Total Miscellaneous</b>	<b>0</b>	<b>14,891</b>	<b>7,930</b>	<b>10,300</b>
<b>Total Revenues</b>	<b>400,230</b>	<b>444,683</b>	<b>446,025</b>	<b>886,828</b>
<b>TOTAL COMMISSION ON AGING BUDGET</b>				
2023 Levy	134,366			
2024 Levy	141,819			
2025 Levy	270,434			
2023 Tax Rate	0.09			
2024 Tax Rate	0.09			
2025 Proposed Tax Rate	0.15			

**ADRC/COMMISSION ON AGING  
FOREST COUNTY, WISCONSIN  
For the Budget Adopted by the County Board  
Years Ended December 31, 2023, 2024, and 2025**

**FOREST COUNTY BOARD OF SUPERVISORS PROCEEDINGS  
NOVEMBER 12, 2024**

	2023	2023	2024	2025
	Estimate	Actual	Budget	Budget
<b>Expenditures</b>				
<b>Health &amp; Human Services</b>				
III B-Supportive Services	72,338	56,266	38,362	37,907
III C1 Congregate Meals	112,199	135,756	137,742	128,731
III C2 Homebound Meals	92,483	114,499	120,199	124,685
NSIP	11,688	0	10,253	10,253
Benefit Specialist	3,135	3,135	3,135	3,135
III D Prevention Health	1,993	4,208	2,756	2,902
SCS Senior Services	4,541	0	5,046	4,541
III E Family Caregiver	5,779	3,999	10,010	12,500
DOT Route	77,798	84,086	79,766	65,877
DOT Medical Escort	12,245	27,844	25,664	32,983
Alzheimer's	6,031	7,855	5,592	10,000
Homebound Meals	0	22,504	7,500	2,498
Administration	0	0	0	88,630
ADRC	0	0	0	362,186
<b>Total Health &amp; Human Service</b>	<b>400,230</b>	<b>460,152</b>	<b>446,025</b>	<b>886,828</b>
<b>Total Expenditures</b>	<b>400,230</b>	<b>460,152</b>	<b>446,025</b>	<b>886,828</b>

**DEBT SERVICE  
FOREST COUNTY, WISCONSIN  
For the Budget Adopted by the County Board  
Years Ended December 31, 2023, 2024, and 2025**

	2023	2023	2024	2025
	Estimate	Actual	Budget	Budget
<b>Revenues</b>				
<b>Taxes</b>				
Debt Service	388,237	388,237	384,987	656,779
<b>Total Taxes</b>	<b>379,437</b>	<b>388,237</b>	<b>384,987</b>	<b>656,779</b>
<b>Total Revenues</b>	<b>379,437</b>	<b>388,237</b>	<b>384,987</b>	<b>656,779</b>

**TOTAL DEBT SERVICE BUDGET**

2023 Levy	388,237
2024 Levy	384,987
2025 Levy	656,779
2023 Tax Rate	0.30
2024 Tax Rate	0.26
2025 Proposed Tax Rate	0.35

**DEBT SERVICE  
FOREST COUNTY, WISCONSIN**

**FOREST COUNTY BOARD OF SUPERVISORS PROCEEDINGS  
NOVEMBER 12, 2024**

**For the Budget Adopted by the County Board  
Years Ended December 31, 2023, 2024, and 2025**

	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
	<b>Estimate</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b>Expenditures/Principal</b>				
General-Principal	325,000	325,000	325,000	425,000
General-Interest	63,237	63,237	59,987	231,779
<b>Total Principal &amp; Interest</b>	<b>388,237</b>	<b>388,237</b>	<b>384,987</b>	<b>656,779</b>
<b>Total Expenditures</b>	<b>388,237</b>	<b>388,237</b>	<b>384,987</b>	<b>656,779</b>

**ROADS & BRIDGES  
FOREST COUNTY, WISCONSIN  
For the Budget Adopted by the County Board  
Years Ended December 31, 2023, 2024, and 2025**

	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
	<b>Estimate</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenues</b>				
Transfer in from General Fund	0	0	0	0
Property Taxes-Roads & Bridges	785,000	785,000	794,491	809,984
<b>Total Taxes</b>	<b>785,000</b>	<b>785,000</b>	<b>794,491</b>	<b>809,984</b>
<b>Intergovernmental Chg. for Service</b>				
Transportation-Gas Tax	309,000	309,311	330,509	344,016
<b>Total Intergovernmental Charges</b>	<b>309,000</b>	<b>309,311</b>	<b>330,509</b>	<b>344,016</b>
<b>Total Revenues</b>	<b>1,094,000</b>	<b>785,000</b>	<b>1,125,000</b>	<b>1,154,000</b>

**TOTAL ROADS & BRIDGES BUDGET**

2023 Levy	785,000
2024 Levy	794,491
2025 Levy	809,984
2023 Tax Rate	0.63
2024 Tax Rate	0.53
2025 Proposed Tax Rate	0.44

	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
	<b>Estimate</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b>Expenditures</b>				
Roads Maintenance	425,000	539,596	425,000	454,000
Roads Winter Maintenance	370,000	390,420	400,000	400,000
Capital Projects	299,000	109,840	300,000	300,000
<b>Total Expenditures</b>	<b>1,094,000</b>	<b>1,039,856</b>	<b>1,125,000</b>	<b>1,154,000</b>
<b>Total Expenditures</b>	<b>1,094,000</b>	<b>1,039,856</b>	<b>1,125,000</b>	<b>1,154,000</b>

**FOREST COUNTY BOARD OF SUPERVISORS PROCEEDINGS  
NOVEMBER 12, 2024**

**HIGHWAY DEPARTMENT  
FOREST COUNTY, WISCONSIN  
For the Budget Adopted by the County Board  
Years Ended December 31, 2023, 2024, and 2025**

	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
	<b>Estimate</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenues</b>				
<b>Taxes</b>				
Property taxes-Highway	15,000	15,000	75,000	25,000
<b>Total Taxes</b>	<b>15,000</b>	<b>15,000</b>	<b>75,000</b>	<b>25,000</b>
<b>Intergovernmental</b>				
Local Transportation Aid-Projects	0	0	0	0
Local Transportation Aid-Adm Fee	0	0	0	0
<b>Total Intergovernmental Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Chg. for Service</b>				
Transportation & Govt Charges	2,870,000	3,652,445	3,185,000	3,203,000
<b>Total Intergovt Chg. for Serv</b>	<b>2,870,000</b>	<b>3,652,445</b>	<b>3,185,000</b>	<b>3,203,000</b>
<b>Miscellaneous Revenue</b>				
Asset Disposal, Sale of Salvage or Waste, Insurance Recoveries	0	766	0	0
<b>Total Miscellaneous</b>	<b>0</b>	<b>766</b>	<b>0</b>	<b>0</b>
<b>Total Revenues</b>	<b>2,885,000</b>	<b>3,668,211</b>	<b>3,260,000</b>	<b>3,228,000</b>
<b>TOTAL HIGHWAY DEPARTMENT BUDGET</b>				
2023 Levy	15,000			
2024 Levy	75,000			
2025 Levy	25,000			
2023 Tax Rate	0.61			
2024 Tax Rate	0.01			
2025 Proposed Tax Rate	0.01			

**HIGHWAY DEPARTMENT  
FOREST COUNTY, WISCONSIN  
For the Budget Adopted by the County Board  
Years Ended December 31, 2022, 2023, and 2024**

	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
	<b>Estimate</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b>Expenditures</b>				
<b>Public Works</b>				
Public Works - Highway	3,175,000	3,314,861	3,260,000	3,228,000
<b>Total Public Works</b>	<b>3,175,000</b>	<b>3,314,861</b>	<b>3,260,000</b>	<b>3,228,000</b>
<b>Other Financing Uses</b>				
HRA Administration & Contribution	0	0	0	0
<b>Total Financing Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**FOREST COUNTY BOARD OF SUPERVISORS PROCEEDINGS  
NOVEMBER 12, 2024**

**Total Expenditures**

<b>3,175,000</b>	<b>3,314,861</b>	<b>3,260,000</b>	<b>3,228,000</b>
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**DIGITAL NAVIGATOR  
FOREST COUNTY, WISCONSIN  
For the Budget Adopted by the County Board  
Years Ended December 31, 2023, 2024, and 2025**

**Revenues**

Property Taxes- Digital Navigator

-

Digital Navigator Grant Fund

121,074	180,002	137,290	111,128
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**Total Taxes**

<b>121,074</b>	<b>180,002</b>	<b>137,290</b>	<b>111,128</b>
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**TOTAL DIGITAL NAVIGATOR**

2023 Levy

-

2024 Levy

-

2025 Levy

-

2023 Tax Rate

-

2024 Tax Rate

-

2025 Proposed Tax Rate

-

<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Estimate</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>

**Expenditures**

Digital Navigator

0	107,327	137,290	111,128
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**Total Expenditures**

<b>0</b>	<b>107,327</b>	<b>137,290</b>	<b>111,128</b>
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**Total Expenditures**

<b>0</b>	<b>107,327</b>	<b>137,290</b>	<b>111,128</b>
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**LATCF FUNDING  
FOREST COUNTY, WISCONSIN  
For the Budget Adopted by the County Board  
Years Ended December 31, 2023, 2024, and 2025**

**Revenues**

Property Taxes - LATCF

-

LATCF

971,056	0	-
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**Total Taxes**

<b>971,056</b>	<b>0</b>	<b>0</b>
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**TOTAL LATCF BUDGET - LEVY**

2023 Levy

-

2024 Levy

-



**FOREST COUNTY BOARD OF SUPERVISORS PROCEEDINGS  
NOVEMBER 12, 2024**

2025 Levy -

2023 Tax Rate -

2024 Tax Rate -

2025 Proposed Tax Rate -

**Expenditures**

	2023 Estimate	2023 Actual	2024 Budget	2025 Budget
LATCF	971,056	0		0
<b>Total Expenditures</b>	<b>971,056</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Total Expenditures</b>	<b>971,056</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**OPIOID SETTLEMENT  
FOREST COUNTY, WISCONSIN  
For the Budget Adopted by the County Board  
Years Ended December 31, 2023, 2024, and 2025**

**Revenues**

	2023 Estimate	2023 Actual	2024 Budget	2025 Budget
Property Taxes - OPIOID				-
OPIOID	-	0		30,000
<b>Total Taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>

**TOTAL OPIOID BUDGET - LEVY**

2023 Levy -

2024 Levy -

2025 Levy -

2023 Tax Rate -

2024 Tax Rate -

2025 Proposed Tax Rate -

**Expenditures**

	2023 Estimate	2023 Actual	2024 Budget	2025 Budget
OPIOID Expense	0	0		30,000
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>

<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>
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**TOTAL COUNTY BUDGET**

2023 6,105,330

2024 6,151,575

2025 Levy 6,486,269

2023 Tax Rate 4.09

**FOREST COUNTY BOARD OF SUPERVISORS PROCEEDINGS  
NOVEMBER 12, 2024**

2024 Tax Rate	3.59
<b>2025 Proposed Tax Rate</b>	<b>3.49</b>

**Resolution 67-2024 Offered by UW-Extension**

NOW, THEREFORE, BE IT RESOLVED, by the Forest County Board of Supervisors that the excess funds from the 4-H programming in 2024 and thereafter be placed in reserve for future programming needs and any future excess .

Motion by Weber to approve the resolution as presented, second by Dehart. All present voting AYE (19). Motion carried.

**Resolution 68-2024 Offered by Zoning**

NOW, THEREFORE, BE IT RESOLVED, that the Forest County Board of Supervisors does hereby approve and adopt the zoning maps as revised and amended by the Zoning Office.

Motion by Karl to approve the resolution as presented, second by Chaney. All present voting AYE (18). Absent (1); Dewing. Motion carried.

**Resolution 69-2024 Offered by Emergency Management**

NOW, THEREFORE, BE IT RESOLVED, by the Forest County Board of Supervisors that the attached LEPC membership list is hereby approved.

Motion by Miller to approve the resolution as presented, second by Wirtz. All present voting AYE (18). Absent (1); Dewing. Motion carried.

**ORDINANCES**

None

**ANNUAL REPORTS**

2024 Treasurer's Report

Motion by Lukas to place the 2024 Treasurer's Report on file with the County Clerk's Office, second by Peterson. All present voting AYE (18). Absent (1); Dewing. Motion carried.

**ADJOURNMENT**

There being no further business, Motion by Chaney, second by Dehart to adjourn. All present voting AYE (18); Absent (1); Dewing. Motion carried. Meeting adjourned at 7:39 p.m.

These minutes are not official and are subject to change. They will be officially approved at the December 17, 2024 Forest County Board of Supervisors meeting.

Nora Matuszewski  
Forest County Clerk