

NOTICE OF PUBLIC HEARING ON PROPOSED COUNTY BUDGET FOR 2026

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 30, 2025 at 6:00 p.m. for the purpose of hearing any citizen or taxpayer on the proposed 2026 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.

2026 Budget Summary - Governmental Funds

	General Fund	Human Serv. & Health	Roads & Bridges	Airport	Debt Services	Capital Projects	Other Non-Major	Total
Revenues								
Taxes	\$ 32,595,418	\$ 10,163,018	\$ 5,200,159	\$ 104,476	\$ -	\$ -	\$ -	\$ 48,063,071
Intergovernmental Revenues	9,904,632	10,121,422	3,228,620	-	-	-	-	23,254,674
Licenses and Permits	251,676	-	-	-	-	-	-	251,676
Fines, Forfeitures and Penalties	428,150	110,000	-	-	-	-	118,500	656,650
Public Charges for Service	2,319,605	12,928,784	-	5,500	-	-	30,000	15,283,889
Intergovernmental Charges	8,500,704	-	-	-	-	-	-	8,500,704
Miscellaneous Revenue	3,571,454	197,500	18,000	72,888	-	-	-	3,859,842
Other Financing Sources	14,395,849	-	1,564,542	-	825,000	8,128,028	49,865	24,963,284
Total Revenues	71,967,488	33,520,724	10,011,321	182,864	825,000	8,128,028	198,365	124,833,790
Expenditures								
General Government	17,438,485	-	-	-	-	-	100,000	17,538,485
Public Safety	25,833,299	-	-	-	-	-	18,500	25,851,799
Public Works	30,000	-	10,011,321	182,864	-	-	-	10,224,185
Health and Human Services	4,607,918	33,520,724	-	-	-	-	-	38,128,642
Culture, Recreation and Education	2,577,385	-	-	-	-	-	-	2,577,385
Conservation and Development	4,196,505	-	-	-	-	-	79,865	4,276,370
Capital Outlay	-	-	-	-	-	8,128,028	-	8,128,028
Debt Services	-	-	-	-	825,000	-	-	825,000
Other Financing Uses	17,283,896	-	-	-	-	-	-	17,283,896
Total Expenditures	71,967,488	33,520,724	10,011,321	182,864	825,000	8,128,028	198,365	124,833,790
Net Change in Fund Balance	-	-	-	-	-	-	-	-
Estimated Fund Balance 01/01/2026	38,336,569	4,231,563	(416,509)	2,595	(134,152)	(404,310)	114,537	41,730,294
Estimated Fund Balance 12/31/2026	\$ 38,336,569	\$ 4,231,563	\$ (416,509)	\$ 2,595	\$ (134,152)	\$ (404,310)	\$ 114,537	\$ 41,730,294
Actual Fund Balance 12/31/2024	\$ 39,188,886	\$ 4,964,523	\$ -	\$ -	\$ (18,852)	\$ -	\$ 140,144	\$ 44,274,702
Projected Activity for 2025	(852,317)	(732,960)	(416,509)	2,595	(115,300)	(404,310)	(25,607)	(2,544,408)
Estimated Fund Balance 12/31/2025	38,336,569	4,231,563	(416,509)	2,595	(134,152)	(404,310)	114,537	41,730,294
Proposed Activity for 2026	-	-	-	-	-	-	-	-
Estimated Fund Balance 12/31/2026	\$ 38,336,569	\$ 4,231,563	\$ (416,509)	\$ 2,595	\$ (134,152)	\$ (404,310)	\$ 114,537	\$ 41,730,294

2026 Budget Summary - Proprietary Funds

	Clearview	Highway	Risk Mgmt.	Workers Comp.	Dental Insurance	Total
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	9,833,364	-	-	-	9,833,364
Licenses and Permits	-	51,527	-	-	-	51,527
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Public Charges for Service	36,788,579	1,200	-	-	83,500	36,873,279
Intergovernmental Charges	2,237,982	7,330,340	750,389	323,000	530,726	11,172,437
Miscellaneous Revenue	29,627	17,000	42,500	-	-	89,127
Other Financing Sources	152,782	288,750	278,700	209,068	-	929,300
	<u>39,208,970</u>	<u>17,522,181</u>	<u>1,071,589</u>	<u>532,068</u>	<u>614,226</u>	<u>58,949,034</u>
Expenditures						
General Government	-	-	1,071,589	532,068	614,226	2,217,883
Public Safety	-	-	-	-	-	-
Public Works	-	17,522,181	-	-	-	17,522,181
Health and Human Services	37,806,229	-	-	-	-	37,806,229
Culture, Recreation and Education	-	-	-	-	-	-
Conservation and Development	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Services	-	-	-	-	-	-
Other Financing Uses	1,402,741	-	-	-	-	1,402,741
Total Expenditures	<u>39,208,970</u>	<u>17,522,181</u>	<u>1,071,589</u>	<u>532,068</u>	<u>614,226</u>	<u>58,949,034</u>
Net Change in Net Position	-	-	-	-	-	-
Estimated Net Position 01/01/2026	40,482,657	35,432,519	847,331	1,107,793	142,285	78,012,585
Estimated Net Position 12/31/2026	<u>\$ 40,482,657</u>	<u>\$ 35,432,519</u>	<u>\$ 847,331</u>	<u>\$ 1,107,793</u>	<u>\$ 142,285</u>	<u>\$ 78,012,585</u>
Actual Net Position 12/31/2024	\$ 38,017,207	\$ 35,462,174	\$ 847,331	\$ 1,316,699	\$ 180,521	\$ 75,823,932
Projected Activity for 2025	<u>2,465,450</u>	<u>(29,655)</u>	<u>-</u>	<u>(208,906)</u>	<u>(38,236)</u>	<u>2,188,653</u>
Estimated Net Position 12/31/2025	40,482,657	35,432,519	847,331	1,107,793	142,285	78,012,585
Proposed Activity for 2026	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Estimated Net Position 12/31/2026	<u>\$ 40,482,657</u>	<u>\$ 35,432,519</u>	<u>\$ 847,331</u>	<u>\$ 1,107,793</u>	<u>\$ 142,285</u>	<u>\$ 78,012,585</u>

Proposed increases/decreases to new or discontinued services/functions:

ARPA projects designated in 2025 are coming to closure.

Applied administrative indirect cost to Clearview.

The function of the community development grant changed from General Government to Conservation and Development.

An allocation of Fund Balance has been applied based on the prior year WIMCR revenue of Human Services and Health.

Budget Summary and Comparison - General Fund only

	2026 Proposed	2025 Adopted	Increase (Decrease)	Increase (Decrease)
Revenues:				
Taxes	\$ 32,595,418	32,200,602	394,816	1.2%
Intergovernmental Revenues	9,904,632	16,186,269	(6,281,637)	-38.8%
Licenses and Permits	251,676	226,910	24,766	10.9%
Fines, Forfeitures and Penalties	428,150	440,150	(12,000)	-2.7%
Public Charges for Service	2,319,605	2,292,595	27,010	1.2%
Intergovernmental Charges	8,500,704	8,280,167	220,537	2.7%
Miscellaneous Revenue	3,571,454	3,083,619	487,835	15.8%
Other Financing Sources	14,395,849	13,406,072	989,777	7.4%
Total revenues	<u>71,967,488</u>	<u>76,116,384</u>	<u>(4,148,896)</u>	<u>-5.5%</u>
Expenditures:				
General Government	17,438,485	18,780,473	(1,341,988)	-7.1%
Public Safety	25,833,299	24,668,468	1,164,831	4.7%
Public Works	30,000	30,000	-	0.0%
Health and Human Services	4,607,918	3,702,079	905,839	24.5%
Culture, Recreation and Education	2,577,385	2,718,870	(141,485)	-5.2%
Conservation and Development	4,196,505	2,212,227	1,984,278	89.7%
Debt Services	-	-	-	0.0%
Other Financing Uses	17,283,896	24,004,267	(6,720,371)	-28.0%
Total expenditures	<u>71,967,488</u>	<u>76,116,384</u>	<u>(4,148,896)</u>	<u>-5.5%</u>