

MARQUETTE COUNTY 2025 ANNUAL REPORT

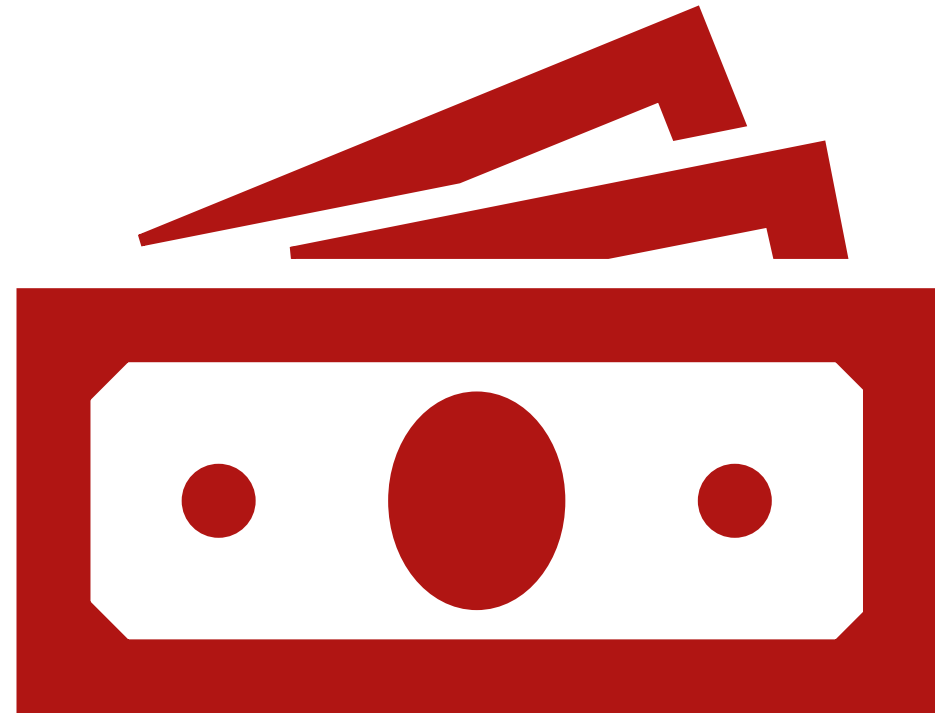
TREASURER'S OFFICE

Treasurer's Office

Jody Myers – County Treasurer

Anna Madigan – Deputy Treasurer

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Duties of the County Treasurer

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Receipt all monies by each department, by mail and in person through Cash Receiving module and deposit money in the bank.

Keep daily balances of bank accounts (online banking is a valuable tool).

Balance the payments/receipts to the printed reports.

Reconcile all bank accounts monthly.

Invest and maintain excess funds.

Prepare and provide bank reconciliation and Sales Tax Report to the Executive and Finance Committee monthly.

Maintain accurate records of all paid and delinquent taxes.

Issue Tax Certificates annually on September 1st for any parcel with unpaid taxes.

Prepare and mail delinquent tax notices.

Obtain property for delinquent taxes via Tax Deed Foreclosure and sell on Wisconsin Surplus auction site.

Assist local municipal treasurers/clerks with their collection and tax settlements.

Collect second installment of property taxes.

Settle with taxing jurisdictions multiple times throughout the year. Settlements occur in January, February, March, April and the final settlement is in August (paying the municipalities to insure they have received their full levy).

Duties of the County Treasurer continued:

Furnish complete and balanced tax settlements to the Department of Revenue.

Administer the Agriculture Use Value Changes.

Maintain/Administer the Lottery Credit.

Prepare, voucher and remit payment to the State of Wisconsin. Monthly: Fees, Fines & Forfeitures, Real Estate Transfer fees and the ROD Recording Fee submission. Quarterly: Probate and Vital Records and Sales and Use Tax. Annually: Dog & Marriage License Report.

Calculate, generate and print Tax bills for all 19 municipalities.

Report, publish and disburse unclaimed funds for the County.

Report and pay Managed Forest Land and Private Forest Crop settlements to the State.

Prepare a yearly budget.

Maintain the Cash Receipting module and receipt funds into LandNav.

Certify and sign Timber Cutting Permits.

Research tax and property information upon request.

File and maintain bankruptcy claims.



County Sales Tax

Month	2024	2025
January	95,352.09	139,689.55
February	151,515.66	104,359.33
March	87,440.53	96,627.11
April	68,635.00	89,243.09
May	139,404.49	135,805.67
June	114,227.10	102,101.15
July	119,041.93	166,797.46
August	146,314.51	155,110.59
September	121,916.58	145,271.75
October	142,681.77	162,134.89
November	152,985.40	117,240.25
December	101,838.26	122,214.56
Totals:	\$ 1,441,353.32	\$ 1,536,595.40

	RECEIPTS	DISBURSEMENTS
Balance on hand January 1, 2025	\$ 5,760,410.08	
Received during January, 2025	\$ 5,832,358.43	\$ 3,657,481.86
Received during February, 2025	\$ 8,154,172.37	\$ 3,649,325.68
Received during March, 2025	\$ 3,021,004.96	\$ 2,672,739.20
Received during April, 2025	\$ 1,347,141.76	\$ 4,702,672.83
Received during May, 2025	\$ 6,201,268.18	\$ 3,516,693.10
Received during June, 2025	\$ 2,527,784.10	\$ 3,174,750.18
Received during July, 2025	\$ 9,327,024.48	\$ 2,999,408.54
Received during August, 2025	\$ 2,670,258.31	\$ 9,609,365.42
Received during September, 2025	\$ 1,853,884.84	\$ 2,384,626.83
Received during October, 2025	\$ 1,612,285.68	\$ 3,215,387.52
Received during November, 2025	\$ 1,458,389.72	\$ 2,449,781.21
Received during December, 2025	\$ 1,991,796.59	\$ 2,593,974.19
TOTALS	\$ 51,757,779.50	\$ 44,626,206.56
Balance on hand January 1, 2026		\$ 7,131,572.94

2025 Cash Report

The Bank Reconciliation is prepared for all accounts: LGIP (State Trust Fund), ADM, CDBG, MW Loan Fund, WEDC and the County's General Account. The Bank Reconciliation is completed monthly to ensure the accuracy of the bank records with the accounting department's cash balance.

MARQUETTE COUNTY RECONCILIATION December 2024			
BALANCE ON HAND -	November 30, 2024	\$	7,082,125.32
RECEIVED DURING - May, 2023	December, 2024	\$	1,384,638.65
			\$ 8,466,763.97
PAID OUT DURING - May, 2023	DURING - December, 2024		
Accounts Payable Checks.....		\$	1,248,639.62
M-W Fund.....		\$	-
Payroll Checks.....		\$	661,091.17
CDBG Checks.....		\$	-
Bank Fees.....		\$	200.00
CD Placement Fees.....		\$	-
ACH Transfers.....		\$	794,423.10
			\$ 2,706,353.89
BALANCE ON HAND -December 31, 2024			\$ 5,760,410.08
National Exchange Bank Acct # 70-0058.....		\$	989,879.12
ADM Investment Account.....		\$	2,226,473.98
American Deposit Management Co. CDs.....		\$	650,000.00
ADM GOPN dtd 10-04-2023.....		\$	2,004,413.81
ADM GOPN dtd 10-04-2023 CD's.....		\$	-
ADM Debit Service Account.....		\$	66,553.00
State Trust Fund Acct #39000-1.....		\$	2,419.70
State Trust Fund Acct #39000-4.....		\$	-
M-W Loan Fund.....		\$	11,552.85
CDBG Working Fund.....		\$	1,394.69
Cash in Treasurer's Vault.....		\$	-
			\$ 6,062,687.15
LESS OUTSTANDING CHECKS			
Accounts Payable Checks.....		\$	302,277.07
CDBG Working Fund.....		\$	-
			\$ 302,277.07
BALANCE ON HAND - August 31, 2023	December 31, 2024		\$ 5,760,410.08
Interest Govt Pool (December 4.61%)		\$	9.40
Interest Nat. Exch (December 4.72%)		\$	4,202.72
Interest Invest Acct (December 4.45%)		\$	19,438.68
		\$	23,850.80

MARQUETTE COUNTY RECONCILIATION December 2025			
BALANCE ON HAND -	November 30, 2025	\$	7,233,250.54
RECEIVED DURING - May, 2023	December, 2025	\$	1,591,296.52
			\$ 9,725,547.13
PAID OUT DURING - May, 2023	DURING - December, 2025		
Accounts Payable Checks.....		\$	636,044.42
Accounts Payable Direct Deposit.....		\$	462,253.14
M-W Fund.....		\$	-
WEDC Grant.....		\$	150.00
Payroll Checks.....		\$	682,527.62
CDBG Checks.....		\$	-
Bank Fees.....		\$	200.00
ACH Transfers.....		\$	812,748.92
			\$ 2,995,974.10
BALANCE ON HAND -December 31, 2025			\$ 7,131,572.24
National Exchange Bank Acct # 70-0058.....		\$	1,756,032.94
ADM 2025 Borrowing.....		\$	34,066.43
2025 Borrowing ADM CDs.....		\$	2,450,000.00
ADM Investment Account.....		\$	2,311,480.08
American Deposit Management Co. CDs.....		\$	200,000.00
ADM GOPN dtd 10-04-2023.....		\$	559,233.94
ADM Debit Service Account.....		\$	149,411.22
WEDC Grant Acct.....		\$	11,298.33
State Trust Fund Acct #39000-1.....		\$	2,525.44
M-W Loan Fund.....		\$	14,074.34
CDBG Working Fund.....		\$	1,394.83
Cash in Treasurer's Vault.....		\$	-
			\$ 7,510,421.86
LESS OUTSTANDING CHECKS			
Accounts Payable Checks.....		\$	337,851.00
Accounts Payable ACH.....		\$	40,112.21
CDBG Working Fund.....		\$	-
WEDC Grant.....		\$	685.21
			\$ 378,848.92
BALANCE ON HAND -August 31, 2023	December 31, 2025		\$ 7,131,572.24
Interest Govt Pool (December 3.82%)		\$	8.18
Interest Nat. Exch (December 4.02%)		\$	4,743.92
Interest Invest Acct (December 3.59%)		\$	15,213.94
		\$	20,485.21

A written report is provided to the Executive and Finance Committee Monthly.

INTEREST 2025

-National Exchange

-American Deposit
Management

-Local Government
Pool

-Baird

Month	Interest
January	24,373.50
February	29,598.30
March	44,794.34
April	35,022.72
May	43,975.21
June	35,240.71
July	53,702.88
August	50,785.10
September	28,981.91
October	25,574.65
November	30,386.92
December	20,485.21
Total	\$422,921.45

Investments on December 31, 2025

Investments on December 31, 2024

<u>Bank</u>	<u>Certificate Numbers</u>	<u>Purchase Date</u>	<u>Rate of Interest</u>	<u>Maturity Date</u>	<u>Amount</u>
American Deposit Management Co 2025 Borrowing			3.59%		\$34,066.63
Banc of California	CD@FBKCA06	5/20/2025	4.15%	2/20/2026	\$245,000.00
BankProv fka The Provident Bank	CDPROVID53	5/21/2025	4.17%	2/19/2026	\$245,000.00
Global FCU fka Alaska USA FCU	CDIUAKCU37	5/22/2025	4.10%	5/21/2027	\$245,000.00
Magnifi Financial	CDMAGNIF125	5/21/2025	4.03%	5/21/2026	\$245,000.00
Morgan Stanley Bank, National Assn	CDIUMSB49	5/21/2025	4.10%	5/21/2027	\$245,000.00
Morgan Stanley Private Bank, National Assn	CDIUMSPB31	5/21/2025	4.10%	5/21/2027	\$245,000.00
Nano Banc	CDNANOB07	5/20/2025	4.28%	5/20/2026	\$245,000.00
NexBank	CDNEXBK502	5/20/2025	4.30%	5/20/2026	\$245,000.00
Trustar Bank	CDTRUSTR209	5/21/2025	4.07%	5/21/2026	\$245,000.00
UBS Bank USA	CDIUUBS38	5/21/2025	4.10%	5/21/2027	\$245,000.00
					\$2,450,000.00
American Deposit Management Co MARQU01 - Marquette County			3.59%		\$2,311,680.08
Northwest Bank	CDNORWES40	5/28/2025	4.24%	5/28/2026	\$200,000.00
					\$200,000.00
American Deposit Management Co MARQU03 - GOPN dtd 10/04/2023			3.59%		\$559,935.96
ADM-Debt Service			3.59%		\$169,411.27
Local Government Investment Pool			3.82%		\$2,419.70
CDBG					\$1,394.69
Total Investments 12/31/2025					\$5,728,908.33

TOWNSHIP/VILLAGE/CITY	REAL ESTATE
Town of Buffalo	1,330
Town of Crystal Lake	1,299
Town of Douglas	1,039
Town of Harris	1,120
Town of Mecan	1,446
Town of Montello	1,800
Town of Moundville	645
Town of Neshkoro	964
Town of Newton	977
Town of Oxford	1,387
Town of Packwaukee	2,116
Town of Shields	982
Town of Springfield	1,476
Town of Westfield	1,186
Village of Endeavor	257
Village of Neshkoro	309
Village of Oxford	368
Village of Westfield	601
City of Montello	959
TOTAL:	20,261

2025 Tax Bills

*9,360 PRINTED AT ABT
MAILCOM

Online Real Estate Tax Payments

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▶ The Treasurer's Office processed 624 Real Estate Tax Payments paid online via Value Payments. The total amount processed was \$705,113.80 at the County level. The taxpayer is charged a 2.49% fee on their credit or debit card; or \$1.50 for and E-check.

▶ This is up over 100 transactions and \$207,000.00 over 2024.

*Note: This does not include the 14 municipalities that accept online payments.



Delinquent Property Tax Parcels

\$668,134.27 General

\$119,525.63 Special

\$1,970.00 Other

* Does not include interest

**This has increased
\$48,563.29 and 11 parcels
from 2024.

Tax Year	Number of Properties	Total
2016	1	119.10
2017	1	115.26
2018	1	114.50
2019	1	104.05
2020	4	332.56
2021	43	38,613.07
2022	98	93,905.84
2023	174	243,279.94
2024	387	413,045.58
Total	397	\$ 789,629.90

Thank You

Jody Myers, County Treasurer

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