

**MARATHON COUNTY 2017 COUNTY ADMINISTRATOR RECOMMENDED BUDGET**



**PRESENTED TO THE MARATHON COUNTY**

**HR/FINANCE COMMITTEE**

**OCTOBER 10, 2016**

# MARATHON COUNTY 2017 COUNTY ADMINISTRATOR RECOMMENDED BUDGET

## TABLE OF CONTENTS



<b>TOPIC</b>	<b>PAGES</b>
<b>COUNTY ADMINISTRATOR'S 2017 BUDGET MESSAGE</b>	<b>a-j</b>
<b>FIVE YEAR DEPARTMENT COMPARISON</b>	<b>1-17</b>
<b>CIP PROGRAM AND PLAN FOR 2018-2022</b>	<b>18-24</b>
<b>STATISTICAL INFORMATION</b>	<b>25-33</b>
<b>2017 BUDGET TIME TABLE</b>	<b>34</b>



TO: The Honorable Marathon County Board of Supervisors  
FROM: Brad Karger, County Administrator  
DATE: October 3, 2016  
SUBJECT: 2017 BUDGET MESSAGE

I present this Financial Plan and 2017 Annual Budget to the County Board, as required by Wisconsin Statute 59.033(5). The actual budget and tax levy for 2017 will be voted upon at the November meeting of the County Board. This document represents my recommendations for the operating budget for the year 2017, including funding for the 2017 Capital Improvements Program (CIP).

**THANK YOU TO THOSE WHO CONTRIBUTED TO BUILDING THIS BUDGET**

A budget is a team effort. In building a financial plan for the upcoming year department heads and the administrative people who support them, along with Kristi Kordus and employees of the Finance Department who support her, pulled together and the result is a product which continues our array of public services and reduces our tax rate from \$5.125 to \$5.049.

We have a great group of people involved in key financial and leadership roles and I thank you all.

Our County Government functions at a high level in part because of the many contributors who are committed to public service as a profession and who understand that the work we do matters.

**THIS PROPERTY TAX RATE IS REDUCED BY 7.5 CENTS  
AND HAS NOT BEEN INCREASED SINCE THE 1995 BUDGET**

The tax rate is going down, but our property tax levy is increased by \$667,414. Let me explain:

“Tax Rate” - - Amount of tax collected from the tax base (usually expressed in mills, or \$.001 of equalized value).

“Tax Levy”- - Equalized value times the tax rate.

So for instance - - \$100,000 (equalized value of property) x .002 (2 mills tax rate) = \$200 tax levy

The tax levy for the County is the total tax levy of all the properties within the County.

This year the equalized value of all the properties in Marathon County is \$10,156,245,000, an increase of \$303,262,500 (3.08%) over 2016. That increase minus the portion of the increase in tax increment districts, times the new tax rate (\$5.049) generates a \$667,414 increase in property tax dollars which are incorporated into the 2017 budget. Thus, you can argue that this budget proposal increases taxes if your focus is on the tax levy or you can argue that it decreases taxes if your focus is on the tax rate. Both are true.

**AVERAGE HOMEOWNER IMPACT**

The average homeowner in Marathon County will see some minor increase in the County portion of their property tax bill for 2017. For illustration the following chart compares the “average homeowner’s” tax bill for 2010 thru 2016.

<b><u>Budget Year</u></b>	<b><u>Property Value</u></b>	<b><u>Tax Rate</u></b>	<b><u>Tax Amount</u></b>	<b><u>\$ Changes</u></b>	<b><u>% Changes</u></b>
2017	\$142,685	\$5.05	\$720.55	\$11.11	1.57%
2016	\$138,422	\$5.125	\$709.44	\$ 6.80	.97%
2015	\$136,134	\$5.16	\$702.45	\$12.44	1.8%
2014	\$133,465	\$5.17	\$690.01	\$ 3.70	.054%
2013	\$132,748	\$5.17	\$686.31	(\$22.10)	(3.2%)
2012	\$137,023	\$5.17	\$708.41	(\$ 9.19)	(1.3%)
2011	\$138,800	\$5.17	\$717.60	(\$13.96)	(1.9%)
2010	\$141,500	\$5.17	\$731.56		

Thus, the average homeowner in Marathon County will see their County tax bill increase by \$11.11 even though the tax rate declined by 7.5 cents. This happened because of a 3.08% increase in their property value.

**NEW POSITIONS**

I propose we add \$348,863 of County tax levy for these four (4) new positions:

1. Assistant Corporation Counsel, Corporation Counsel	\$ 95,644
2. Lead Social Worker, Social Services	\$ 98,033
3. Social Worker, Social Services	\$ 95,644
4. Social Worker, Social Services	<u>\$ 95,644</u>
 Total New Levy Expense	 \$384,965

Two of these positions were created and approved to fill by the County Board in July (Assistant Corporation Counsel, Social Worker). This action was taken in response to the growing drug epidemic and its impact upon children in Marathon County. Too often, parents struggling with drug addiction are unable to safely care for and supervise their children or they are incarcerated due to criminal charges with their illegal drug use. Both situations leave children in desperate need of a safety plan and caregivers.

Additionally, there are five (5) new positions funded with non-levy funds, including grants, program revenues or increased case management revenues:

**Grants:**

Senior Public Health Professional, Health Department	\$102,607
Public Health Professional, Health Department	\$ 98,338
Public Health Professional, Health Department	\$ 98,338

**Program Revenue:**

Waste Management Specialist, Solid Waste	\$ 72,691
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**Case Management Revenue:**

Social Worker, Social Services (Children's Long Term Support Program, Part Time to Full Time)	<u>\$ 61,145</u>
 Total New Non-Levy Expenses	 \$433,119

**Finally, there are a number of approved positions not funded in this budget:**

Administrative Specialist, Clerk of Courts	\$ 66,787
IT Specialist, District Attorney	\$ 91,524
Accounting Specialist, Finance	\$ 75,024
Accounting Specialist, Highway (Part Time to Full Time)	\$ 52,205
Maintenance Supervisor, Parks (1/2 County)	\$ 48,572
Communications Specialist, Sheriff	\$ 70,905
Assistant Corporation Counsel (1/2 time to 3/4 time)	<u>\$ 14,626</u>
 Total Not Funded Expenses	 \$419,643

Costs for new positions include family/full benefits and are based on midpoint of salary range.

The Human Resources, Finance and Property Committee decided not to prioritize the approved new positions, but adopted staff recommended priorities. The highest priority position not funded is the IT Specialist position requested by the District Attorney.

**EMPLOYEE HEALTH CARE**

Our employee health care costs are reduced by 2.5% in 2017 resulting in a saving of \$610,706.

County cost of employee health care:	2016	\$ 6,459,627	(thru 8/31/16)
	2015	\$11,783,589	
	2014	\$11,985,508	
	2013	\$12,196,622	
	2012	\$11,880,100	
	2011	\$12,959,636	
	2010	\$12,008,428	
	2009	\$11,122,246	
	2008	\$ 9,076,470	

Last year's change of moving to a narrow network of Aspirus providers obviously worked in controlling costs. Additionally, the communications plan executed by our Employee Resources Department also worked well as I heard little or no complaints about having to switch physicians. Even though it was an inconvenience, employees seemed to understand and accept the change.

We are both lucky and good to receive a 2.5% reduction in premium after no increase in 2016. Other public entities are receiving double digit premium increases. Ten percent of 12 million dollars is 1.2 million dollars. If we had to find that money in our budget there would not have been room for new positions or the modest pay increases.

**NORTH CENTRAL HEALTH CARE (NCHC)**

North Central Health Care asked for \$1,357,000 in new County levy:

Expansion of Crisis Services	\$528,000
Increased Cost for State Institutions	\$511,000
Nursing Home Decreased Census	\$318,000

This budget allocates NCHC the same levy amount as 2013 – 2016, \$7,863,842, plus the \$475,000 currently earmarked for NCHC in the County’s contingency account.

At the October Executive Committee meeting we talked about voting on the borrowing resolution for Mount View Care Center (nursing home) in the first quarter of 2017. Additionally, the Morningside Report identifies the need for a Strategic Plan for the facility. We need to move both of these initiatives along in 2017.

There is a lot going on in developing our relationship with our partner Counties and NCHC and we need to get those relationships clarified and improved because it is critical to our success in controlling our correctional costs. From a big picture perspective the work of NCHC is critical to community health and safety.

Our Facilities and Capital Management budget went up by 92.14% only because it incorporates the NCHC building maintenance employees and the campus utilities costs. If you take that part away, the department budget actually went down a little. Credit the Energy Management Team for reducing our energy costs through wise use of the federal stimulus dollars when they were available and the ongoing use of other focus on energy conservation incentive programs.

**START RIGHT**

Start Right is fully funded for 2017:

County Tax Levy	\$1,301,841
<u>Medicaid</u>	<u>\$ 391,000</u>
Total	\$1,693,841

Start Right is a service unique to Marathon County. It provides education, support and resources to help families in Marathon County raise healthy, school ready kids. From pregnancy through age 5, from personal home visits to Family Resource Center visits, Start Right provides the support that parents need to become their children’s first teachers.

We can cut this expense as it is not a mandated service, but I think much of the expense will just resurface in some other program like child welfare or corrections. We are all learning about the long term impact of adverse childhood experiences and how they can change the direction of a person’s life and maybe cause them to enter one of the programs we administer like juvenile justice, child welfare, mental health or adult corrections.

### **SUPPORT FOR OTHER AGENCIES**

Our support for most other agencies is the same in 2017 as it was in 2016:

Historical Society	\$ 54,376
North Central Wisconsin Community Action Program (NCWCAP)	\$ 33,757
Women's Community	\$ 75,000
Mount View Nursing Home	\$1,700,000
Aging & Disability Resource Center of Central Wisconsin (ADRC-CW)	\$ 395,367
North Central Wisconsin Regional Planning Commission (NCWRPC)	\$ 49,300
Marathon County Development Corporation (MCDEVCO)	\$ 150,000
Entrepreneurial Bootcamp	\$ 40,000
Partners for Progressive Agriculture	\$ 35,000
Wisconsin Valley Fair	\$ 20,000
Healthy Teens Initiative	\$ 25,000
Economic Development	\$ 45,000

Funding for City-County IT is \$1,428,730 up from \$1,372,881 last year, an increase of \$55,849.

By agreement you cannot reduce the funding for City-County Information Technology or the Aging and Disability Resource Center. All others you can do what you wish.

### **EMPLOYEE PAY INCREASE**

This budget allocates \$783,029 to employee pay increases in 2017. This is sufficient funding to provide a 2% pay increase to each employee. However, we no longer provide across-the-board pay increases. All pay increases are based upon performance.

This is a new pay philosophy for us and I thought we did rather well in our first year of full administration in 2016.

If you eliminated the pay increases, the saving to the levy would be about two-thirds of the total amount because about a third of wages are paid by non-levy funds.

## PRIORITY BASED BUDGETING

The only long term solution to addressing to fiscal reality of tax limits that constrain us below our cost to continue is to get clear about our priorities. The funding source for emerging priorities has to be lower priority expenditures. Across-the-board cuts, employee furloughs, pay freezes, selling assets, deferred maintenance, unrealistic estimates on placements or mere cosmetic accounting gimmicks will not close a “gap” between ongoing revenues and ongoing costs to provide government services and programs.

We lost momentum on our priority based budgeting initiative this summer and as a result we have not gained any of the anticipated benefit in building the 2017 budget. But the work goes on and we will have actionable recommendations for the 2018 budget.

None of this is magic. I describe it as being clear about priorities and explicit about tradeoffs. Think about it as a budget with integrity that is sustainable long-term.

## ADULT DETENTION FACILITY

The Adult Detention Facility is a challenge that seems to be always with us. As the drug epidemic involving heroin, methamphetamine, and opioids continues, so will our correctional expenses.

We have many programs in place to save jail bed days and they are all fully funded in 2017, but those programs are being more than offset by the drug epidemic as this data shows:

<u>YEAR</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>TOTAL</u>	<u>MONTHLY AVERAGE</u>
2016	351	359	348	358	361	370	380	371	401				<b>3299</b>	366.56 thru Sept
2015	327	329	345	365	356	337	328	331	338	337	340	339	<b>4072</b>	339.33
2014	343	349	342	352	341	342	347	341	344	347	358	329	<b>4135</b>	344.58
2013	352	362	348	343	346	374	371	362	358	366	367	348	4297	358.09
2012	310	306	305	326	327	322	327	341	334	345	336	339	<b>3918</b>	326.50
2011	287	293	305	303	298	305	298	301	298	293	294	290	<b>3565</b>	297.09
2010	303	298	298	312	302	296	303	312	300	302	292	284	<b>3602</b>	300.16
2009	303	315	326	317	334	335	326	339	338	324	326	315	<b>3898</b>	324.83
2008	336	340	350	346	347	359	346	355	352	359	354	328	<b>4172</b>	347.67
2007	326	326	330	319	322	334	326	323	341	357	349	334	<b>3987</b>	332.25
2006	357	361	381	387	376	375	366	334	350	337	327	317	<b>4268</b>	356.50
2005	304	300	316	337	324	337	353	339	327	353	357	361	<b>4008</b>	334.00

The Sheriff continues to use new technology to expand home arrests and the District Attorney has contributed by utilizing alternatives which divert people from Jail and focus on the root causes of the criminal activity. Both are to be commended for helping control the

correctional costs of our County and for improving community safety. Additionally our jail diversion programs administered by ATTIC Correctional Services including day reporting, OWI intervention and case management and treatment opportunities, continue to show good results. The “problem” is not for lack of effort or competency. We have an array of programs in place that work, the drug epidemic has just overwhelmed our efforts.

Mental health services to offenders is a piece of this same puzzle. In 2016, we expanded services to offenders. We made progress, but largely this is still a work in progress.

One final note: When you look at the upward surge of people in jail, give credit to the Sheriff’s Department for keeping their budget request as low as they are, particularly a 2.2% reduction in corrections.

**OUT OF HOME PLACEMENTS**

Out of home placement of children are budgeted to cost \$4,854,660 in 2017:

<b>Placement Type</b>	<b>Juvenile Justice</b>	<b>Child Protective Services</b>	<b>Total</b>	<b>Average Placement Cost</b>	<b>Budgeted Placement Cost</b>
Court Ordered Kinship	0	27	27	\$ 2,949	\$ 79,612
Foster Care	7	67	74	\$ 10,591	\$ 783,741
Specialized Foster Care	6	11	17	\$ 23,436	\$ 399,322
Treatment Foster Home	7	8	15	\$ 41,300	\$ 617,023
Group Home	8	2	10	\$ 70,734	\$ 707,340
Residential Care Center	8	6	14	\$147,173	\$2,060,416
Correctional Care	2	0	2	\$103,603	\$ 207,206
<b>TOTAL</b>	<b>38</b>	<b>121</b>	<b>159</b>		<b>\$4,854,660</b>

You can reduce the budget by \$250,000 if you reduce our projected placements by just one in residential treatment and one in correctional care, but that will not reduce our real costs. When a court places a child, it looks at the needs of the child not the County’s budget.

**BITUMINOUS RESURFACING, BRIDGE RECONSTRUCTION AND WHEEL TAX**

All of the new wheel tax revenue \$2,898,902 has been added to support the resurfacing of County highways plus I have added \$2,344,691 of County capital investment fund to the same cause. Additionally, I reduced the working capital starting from 10% to 8.3% freeing up \$650,000 which will be used to fund two bridge construction/repair projects (CTH NN and CTH M).

Even with all this effort we are still \$411,811 short of the requested amount, \$6,355,404. I don’t know what we are going to do in 2018 if the wheel tax is not extended. We can borrow for road and bridge projects, but that just increases our costs.

## **CAPITAL IMPROVEMENTS**

All the rolling stock requests are fully funded (\$1,706,756), all the recurring projects are fully funded (\$397,000) and \$2.34 million dollars went into the resurfacing of County highways. The request for \$1.2 million for uniform addressing was postponed to 2018. Additionally, I allocated \$420,000 for the Law Enforcement Records System multi-year payment.

Other than the law enforcement records system payment, none of the projects ranked in priority order by the Capital Improvement Committee are funded.

## **COMMERCIAL REAL ESTATE LITIGATION DEFENSE**

No money has been included to provide financial support to municipalities engaged in property tax litigation with commercial property owners. We don't have extra money and the effort we go through to fairly distribute a modest amount of funds makes it not seem worth the effort.

Last year we allocated \$20,000 to commercial real estate litigation defense.

## **PARKS MAINTENANCE PROJECTS**

The maintenance projects identified as priorities by the Parks Department are all funded:

1. Big Eau Pleine Well Replacement	\$ 5,000
2. Sunny Vale park Drinking Fountain	\$ 5,000
3. Marathon Park Ice Arena Lobby furnace	\$ 20,000
4. Marathon Park Ice Arena #1 Radiant Heaters	\$ 13,729
5. Park Open Shelter Roofs	\$ 6,000
6. Big Eau Pleine Group Campground Parking Lot	\$ 13,000
7. Marathon Park Restroom Fixtures	\$ 12,500
8. Marathon Park LED Light Upgrades	\$ 11,500
9. Forest Trail Reconstruction	<u>\$ 13,271</u>
Total	\$100,000

These are small capital projects that you can postpone, but if you do, small projects can turn into big projects and you will lose the energy savings associated with energy efficient lighting and heating.

## **SUMMARY OF KEY ADDITIONS IN THE 2017 BUDGET**

There are not a lot of new additions as this is largely a status quo budget:

- Three new Social Worker positions and a new Assistant Corporation Counsel position were added to respond to the increase in child welfare caused in large part by the growing drug epidemic.
- The wheel tax revenue, \$2,898,902, is new and has been applied to bituminous resurfacing.

## **LOOKING TO 2018**

For the 2018 budget we need to:

- Decide to make the wheel tax permanent or identify an alternative funding strategy.
- We need a clear direction for Mount View Care Center (Nursing Home)
- Our priority based budget process has to deliver results in helping us find funds for emerging priorities. This will involve hard choices, but the methodology will help us explain the rationale and limit unintended consequences.
- We have to set NCHC up for success over the next 40 years. The services they provide are too important to have uncertainty linger. We need everybody focused on the needs of our residents and aligning our public services around their needs.

None of this can wait until the Fall, we need to get on these matters right away and reach some consensus on future directions by Spring.

**MARATHON COUNTY  
FIVE YEAR DEPARTMENT BUDGET COMPARISON  
2013 - 2017-County Administrator Recommended**

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Administration</b>									
2017	621,160	11,092	1.82%	1,750	0	0.00%	619,410	11,092	1.82%
2016	610,068	(81,246)	-11.75%	1,750	0	0.00%	608,318	(81,246)	-11.78%
2015	691,314	28,592	4.31%	1,750	0	0.00%	689,564	28,592	4.33%
2014	662,722	201,099	43.56%	1,750	0	0.00%	660,972	201,099	43.73%
2013	461,623	45,000	10.80%	1,750	0	0.00%	459,873	45,000	10.85%
<b>Administration/Justice System Alternatives</b>									
2017	1,560,087	67,385	4.51%	212,000	0	0.00%	1,348,087	67,385	5.26%
2016	1,492,702	226,453	17.88%	212,000	154,400	268.06%	1,280,702	72,053	5.96%
2015	1,266,249	19,067	1.53%	57,600	(2,978)	-4.92%	1,208,649	22,045	1.86%
2014	1,247,182	125,145	11.15%	60,578	(272,086)	-81.79%	1,186,604	397,231	50.32%
2013	1,122,037	(8,205)	-0.73%	332,664	(58,198)	-14.89%	789,373	49,993	6.76%
<b>Capital Improvements</b>									
2017	2,228,156	(1,293,525)	-36.73%	1,963,156	(1,398,525)	-41.60%	265,000	105,000	65.63%
2016	3,521,681	(1,518,706)	-30.13%	3,361,681	(1,455,706)	-30.22%	160,000	(63,000)	-28.25%
2015	5,040,387	413,187	8.93%	4,817,387	413,187	9.38%	223,000	0	0.00%
2014	4,627,200	(82,535)	-1.75%	4,404,200	(82,535)	-1.84%	223,000	0	0.00%
2013	4,709,735	(55,540)	-1.17%	4,486,735	(43,540)	-0.96%	223,000	(12,000)	-5.11%
<b>Clerk of Circuit Courts</b>									
2017	3,363,316	74,237	2.26%	1,680,580	(65,000)	-3.72%	1,682,736	139,237	9.02%
2016	3,289,079	61,100	1.89%	1,745,580	28,000	1.63%	1,543,499	33,100	2.19%
2015	3,227,979	136,940	4.43%	1,717,580	3,980	0.23%	1,510,399	132,960	9.65%
2014	3,091,039	78,797	2.62%	1,713,600	(84,500)	-4.70%	1,377,439	163,297	13.45%
2013	3,012,242	(19,051)	-0.63%	1,798,100	(4,380)	-0.24%	1,214,142	(14,671)	-1.19%
<b>Conservation, Planning &amp; Zoning</b>									
2017	3,043,424	(541,180)	-15.10%	1,665,263	(554,665)	-24.99%	1,378,161	13,485	0.99%
2016	3,584,604	(495,292)	-12.14%	2,219,928	(530,674)	-19.29%	1,364,676	35,382	2.66%
2015	4,079,896	76,837	1.92%	2,750,602	(12,557)	-0.45%	1,329,294	89,394	7.21%
2014	4,003,059	936,552	30.54%	2,763,159	933,471	51.02%	1,239,900	3,081	0.25%
2013	3,066,507	274,887	9.85%	1,829,688	206,154	12.70%	1,236,819	68,733	5.88%

**MARATHON COUNTY  
FIVE YEAR DEPARTMENT BUDGET COMPARISON  
2013 - 2017-County Administrator Recommended**

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Contingency</b>									
2017	700,000	25,000	3.70%	0	0	0.00%	700,000	25,000	3.70%
2016	675,000	102,914	17.99%	0	0	0.00%	675,000	102,914	17.99%
2015	572,086	(402,914)	-41.32%	0	0	0.00%	572,086	(402,914)	-41.32%
2014	975,000	(25,000)	-2.50%	0	0	0.00%	975,000	(25,000)	-2.50%
2013	1,000,000	100,500	11.17%	0	0	0.00%	1,000,000	100,500	11.17%
<b>Corporation Counsel</b>									
2017	734,498	75,853	11.52%	299,051	50,000	20.08%	435,447	25,853	6.31%
2016	658,645	22,277	3.50%	249,051	0	0.00%	409,594	22,277	5.75%
2015	636,368	43,901	7.41%	249,051	1,855	0.75%	387,317	42,046	12.18%
2014	592,467	(372)	-0.06%	247,196	(13,531)	-5.19%	345,271	13,159	3.96%
2013	592,839	(4,872)	-0.82%	260,727	0	0.00%	332,112	(4,872)	-1.45%
<b>County Board of Supervisors</b>									
2017	427,769	2,464	0.58%	0	0	0.00%	427,769	2,464	0.58%
2016	425,305	6,531	1.56%	0	0	0.00%	425,305	6,531	1.56%
2015	418,774	42,560	11.31%	0	0	0.00%	418,774	42,560	11.31%
2014	376,214	5,453	1.47%	0	0	0.00%	376,214	5,453	1.47%
2013	370,761	(5,268)	-1.40%	0	0	0.00%	370,761	(5,268)	-1.40%
<b>County Clerk</b>									
2017	711,575	(31,100)	-4.19%	216,210	(59,480)	-21.57%	495,365	28,380	6.08%
2016	742,675	13,966	1.92%	275,690	(23,470)	-7.85%	466,985	37,436	8.72%
2015	728,709	(6,621)	-0.90%	299,160	(3,200)	-1.06%	429,549	(3,421)	-0.79%
2014	735,330	32,894	4.68%	302,360	43,910	16.99%	432,970	(11,016)	-2.48%
2013	702,436	(45,730)	-6.11%	258,450	(45,700)	-15.03%	443,986	(30)	-0.01%
<b>Debt Service</b>									
2017	1,786,250	(8,250)	-0.46%	100,000	0	0.00%	1,686,250	(8,250)	-0.49%
2016	1,794,500	(15,500)	-0.86%	100,000	0	0.00%	1,694,500	(15,500)	-0.91%
2015	1,810,000	14,350	0.80%	100,000	0	0.00%	1,710,000	14,350	0.85%
2014	1,795,650	12,250	0.69%	100,000	0	0.00%	1,695,650	12,250	0.73%
2013	1,783,400	8,250	0.46%	100,000	0	0.00%	1,683,400	8,250	0.49%

**MARATHON COUNTY  
FIVE YEAR DEPARTMENT BUDGET COMPARISON  
2013 - 2017-County Administrator Recommended**

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>District Attorney</b>									
2017	1,282,935	10,938	0.86%	186,935	(5,403)	-2.81%	1,096,000	16,341	1.51%
2016	1,271,997	(27,550)	-2.12%	192,338	(42,440)	-18.08%	1,079,659	14,890	1.40%
2015	1,299,547	81,657	6.70%	234,778	(2,722)	-1.15%	1,064,769	84,379	8.61%
2014	1,217,890	54,280	4.66%	237,500	34,088	16.76%	980,390	20,192	2.10%
2013	1,163,610	(125,627)	-9.74%	203,412	(125,627)	-38.18%	960,198	0	0.00%
<b>Emergency Management</b>									
2017	769,241	21,343	2.85%	173,618	18,257	11.75%	595,623	3,086	0.52%
2016	747,898	18,858	2.59%	155,361	763	0.49%	592,537	18,095	3.15%
2015	729,040	37,409	5.41%	154,598	(1,554)	-1.00%	574,442	38,963	7.28%
2014	691,631	430,472	164.83%	156,152	9,002	6.12%	535,479	421,470	369.68%
2013	261,159	4,586	1.79%	147,150	(137)	-0.09%	114,009	4,723	4.32%
<b>Employee Resources</b>									
2017	543,856	(5,628)	-1.02%	11,800	0	0.00%	532,056	(5,628)	-1.05%
2016	549,484	24,521	4.67%	11,800	0	0.00%	537,684	24,521	4.78%
2015	524,963	11,049	2.15%	11,800	(5,000)	-29.76%	513,163	16,049	3.23%
2014	513,914	(233,494)	-31.24%	16,800	(100,000)	-85.62%	497,114	(133,494)	-21.17%
2013	747,408	1,187	0.16%	116,800	0	0.00%	630,608	1,187	0.19%
<b>Facilities and Capital Management</b>									
2017	4,780,012	2,036,877	74.25%	1,150,350	296,246	34.69%	3,629,662	1,740,631	92.14%
2016	2,743,135	57,894	2.16%	854,104	41,686	5.13%	1,889,031	16,208	0.87%
2015	2,685,241	105,113	4.07%	812,418	101,330	14.25%	1,872,823	3,783	0.20%
2014	2,580,128	42,890	1.69%	711,088	(5,679)	-0.79%	1,869,040	48,569	2.67%
2013	2,537,238	(46,840)	-1.81%	716,767	(14,736)	-2.01%	1,820,471	(32,104)	-1.73%
<b>Finance</b>									
2017	736,129	(81,039)	-9.92%	119,000	(79,500)	-40.05%	617,129	(1,539)	-0.25%
2016	817,168	31,359	3.99%	198,500	(33,344)	-14.38%	618,668	64,703	11.68%
2015	785,809	55,542	7.61%	231,844	10,000	4.51%	553,965	45,542	8.96%
2014	730,267	160,432	28.15%	221,844	123,479	125.53%	508,423	36,953	7.84%
2013	569,835	(103,986)	-15.43%	98,365	(101,635)	-50.82%	471,470	(2,351)	-0.50%

**MARATHON COUNTY**  
**FIVE YEAR DEPARTMENT BUDGET COMPARISON**  
**2013 - 2017-County Administrator Recommended**

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Finance-General County Insurance</b>									
2017	129,503	0	0.00%	0	0	0.00%	129,503	0	0.00%
2016	129,503	(224,531)	-63.42%	0	0	0.00%	129,503	(224,531)	-63.42%
2015	354,034	25,525	7.77%	0	0	0.00%	354,034	25,525	7.77%
2014	328,509	(60,453)	-15.54%	0	0	0.00%	328,509	(60,453)	-15.54%
2013	388,962	(39,616)	-9.24%	0	0	0.00%	388,962	(39,616)	-9.24%
<b>Health</b>									
2017	5,179,082	14,153	0.27%	2,194,565	16,497	0.76%	2,984,517	(2,344)	-0.08%
2016	5,164,929	272,053	5.56%	2,178,068	259,568	13.53%	2,986,861	12,485	0.42%
2015	4,892,876	(37,855)	-0.77%	1,918,500	(143,328)	-6.95%	2,974,376	105,473	3.68%
2014	4,930,731	179,793	3.78%	2,061,828	40,167	1.99%	2,868,903	139,626	5.12%
2013	4,750,938	99,733	2.14%	2,021,661	90,826	4.70%	2,729,277	8,907	0.33%
<b>Highway</b>									
2017	29,088,307	(954,632)	-3.18%	22,986,362	(966,698)	-4.04%	6,101,945	12,066	0.20%
2016	30,042,939	(1,629,956)	-5.15%	23,953,060	(1,831,026)	-7.10%	6,089,879	201,070	3.41%
2015	31,672,895	216,090	0.69%	25,784,086	391,777	1.54%	5,888,809	(175,687)	-2.90%
2014	31,456,805	4,460,006	16.52%	25,392,309	5,701,785	28.96%	6,064,496	(1,241,779)	-17.00%
2013	26,996,799	2,145,078	8.63%	19,690,524	3,382,496	20.74%	7,306,275	(1,237,418)	-14.48%
<b>Insurance</b>									
2017	16,485,005	(284,886)	-1.70%	16,485,005	(284,886)	-1.70%	0	0	0.00%
2016	16,769,891	439,100	2.69%	16,769,891	439,100	2.69%	0	0	0.00%
2015	16,330,791	(456,683)	-2.72%	16,330,791	(456,683)	-2.72%	0	0	0.00%
2014	16,787,474	(1,543,506)	-8.42%	16,787,474	(1,393,506)	-7.66%	0	(150,000)	-100.00%
2013	18,330,980	893,006	5.12%	18,180,980	945,310	5.48%	150,000	(52,304)	-25.85%
<b>Library</b>									
2017	3,712,148	(47,785)	-1.27%	241,116	0	0.00%	3,471,032	(47,785)	-1.36%
2016	3,759,933	(13,312)	-0.35%	241,116	(60,000)	-19.93%	3,518,817	46,688	1.34%
2015	3,773,245	259,778	7.39%	301,116	120,000	66.26%	3,472,129	139,778	4.19%
2014	3,513,467	(49,159)	-1.38%	181,116	(85,000)	-31.94%	3,332,351	35,841	1.09%
2013	3,562,626	13,659	0.38%	266,116	75,000	39.24%	3,296,510	(61,341)	-1.83%

**MARATHON COUNTY  
FIVE YEAR DEPARTMENT BUDGET COMPARISON  
2013 - 2017-County Administrator Recommended**

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Medical Examiner</b>									
2017	541,498	24,885	4.82%	210,000	(30,000)	-12.50%	331,498	54,885	19.84%
2016	516,613	198,681	62.49%	240,000	50,000	26.32%	276,613	148,681	116.22%
2015	317,932	75,869	31.34%	190,000	70,000	58.33%	127,932	5,869	4.81%
2014	242,063	25,046	11.54%	120,000	20,000	20.00%	122,063	5,046	4.31%
2013	217,017	(2,567)	-1.17%	100,000	(5,000)	-4.76%	117,017	2,433	2.12%
<b>Parks, Recreation &amp; Forestry</b>									
2017	5,062,297	190,056	3.90%	2,924,777	107,404	3.81%	2,137,520	82,652	4.02%
2016	4,872,241	117,702	2.48%	2,817,373	113,067	4.18%	2,054,868	4,635	0.23%
2015	4,754,539	36,705	0.78%	2,704,306	(60,314)	-2.18%	2,050,233	97,019	4.97%
2014	4,717,834	590,292	14.30%	2,764,620	343,569	14.19%	1,953,214	246,723	14.46%
2013	4,127,542	(76,619)	-1.82%	2,421,051	(67,584)	-2.72%	1,706,491	(9,035)	-0.53%
<b>Register of Deeds</b>									
2017	830,515	(40,746)	-4.68%	1,062,000	(5,037)	-0.47%	(231,485)	(35,709)	-18.24%
2016	871,261	10,860	1.26%	1,067,037	16,932	1.61%	(195,776)	(6,072)	-3.20%
2015	860,401	(6,760)	-0.78%	1,050,105	(31,897)	-2.95%	(189,704)	25,137	11.70%
2014	867,161	(21,924)	-2.47%	1,082,002	469	0.04%	(214,841)	(22,393)	-11.64%
2013	889,085	18,830	2.16%	1,081,533	24,000	2.27%	(192,448)	(5,170)	-2.76%
<b>Sheriff</b>									
2017	12,734,713	180,636	1.44%	619,339	90,139	17.03%	12,115,374	90,497	0.75%
2016	12,554,077	179,966	1.45%	529,200	(42,219)	-7.39%	12,024,877	222,185	1.88%
2015	12,374,111	189,482	1.56%	571,419	(205,893)	-26.49%	11,802,692	395,375	3.47%
2014	12,184,629	425,077	3.61%	777,312	(4,567)	-0.58%	11,407,317	429,644	3.91%
2013	11,759,552	(29,345)	-0.25%	781,879	(198,277)	-20.23%	10,977,673	168,932	1.56%
<b>Sheriff-Adult Correction/Juvenile Detention</b>									
2017	7,864,796	(77,485)	-0.98%	1,225,625	74,375	6.46%	6,639,171	(151,860)	-2.24%
2016	7,942,281	137,873	1.77%	1,151,250	80,500	7.52%	6,791,031	57,373	0.85%
2015	7,804,408	943,089	13.75%	1,070,750	(41,443)	-3.73%	6,733,658	984,532	17.12%
2014	6,861,319	845,396	14.05%	1,112,193	120,893	12.20%	5,749,126	724,503	14.42%
2013	6,015,923	(71,267)	-1.17%	991,300	(125,700)	-11.25%	5,024,623	54,433	1.10%

**MARATHON COUNTY  
FIVE YEAR DEPARTMENT BUDGET COMPARISON  
2013 - 2017-County Administrator Recommended**

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Sheriff-Shelter Home</b>									
2017	524,352	17,281	3.41%	86,590	0	0.00%	437,762	17,281	4.11%
2016	507,071	41,818	8.99%	86,590	11,500	15.31%	420,481	30,318	7.77%
2015	465,253	(29,258)	-5.92%	75,090	(14,800)	-16.46%	390,163	(14,458)	-3.57%
2014	494,511	28,274	6.06%	89,890	9,500	11.82%	404,621	18,774	4.87%
2013	466,237	(44,935)	-8.79%	80,390	(82,927)	-50.78%	385,847	37,992	10.92%
<b>Social Services\Child Support</b>									
2017	23,063,738	3,577,990	18.36%	15,429,224	3,523,064	29.59%	7,634,514	54,926	0.72%
2016	19,485,748	(2,146,646)	-9.92%	11,906,160	(2,262,978)	-15.97%	7,579,588	116,332	1.56%
2015	21,632,394	1,036,205	5.03%	14,169,138	982,772	7.45%	7,463,256	53,433	0.72%
2014	20,596,189	4,345,904	26.74%	13,186,366	4,372,555	49.61%	7,409,823	(26,651)	-0.36%
2013	16,250,285	(442,450)	-2.65%	8,813,811	(449,456)	-4.85%	7,436,474	7,006	0.09%
<b>Solid Waste</b>									
2017	4,065,718	(1,808,166)	-30.78%	4,065,718	(1,808,166)	-30.78%	0	0	0.00%
2016	5,873,884	2,340,635	66.25%	5,873,884	2,340,635	66.25%	0	0	0.00%
2015	3,533,249	(1,418,091)	-28.64%	3,533,249	(1,418,091)	-28.64%	0	0	0.00%
2014	4,951,340	(2,151,070)	-30.29%	4,951,340	(2,151,070)	-30.29%	0	0	0.00%
2013	7,102,410	3,819,631	116.35%	7,102,410	3,819,631	116.35%	0	0	0.00%
<b>Support Other Agencies</b>									
2017	9,052,512	(1,192,860)	-11.64%	20,000	0	0.00%	9,032,512	(1,192,860)	-11.67%
2016	10,245,372	64,199	0.63%	20,000	0	0.00%	10,225,372	64,199	0.63%
2015	10,181,173	155,940	1.56%	20,000	0	0.00%	10,161,173	155,940	1.56%
2014	10,025,233	36,008	0.36%	20,000	0	0.00%	10,005,233	36,008	0.36%
2013	9,989,225	(314,622)	-3.05%	20,000	0	0.00%	9,969,225	(314,622)	-3.06%
<b>Transfer Between Funds</b>									
2017	8,691,926	2,905,834	50.22%	8,691,926	2,905,834	50.22%	0	0	0.00%
2016	5,786,092	(312,514)	-5.12%	5,786,092	(312,514)	-5.12%	0	0	0.00%
2015	6,098,606	(7,618,978)	-55.54%	6,098,606	(7,618,978)	-55.54%	0	0	0.00%
2014	13,717,584	6,933,141	102.19%	13,717,584	6,933,141	102.19%	0	0	0.00%
2013	6,784,443	1,546,854	29.53%	6,784,443	1,546,854	29.53%	0	0	0.00%

**MARATHON COUNTY  
FIVE YEAR DEPARTMENT BUDGET COMPARISON  
2013 - 2017-County Administrator Recommended**

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Treasurer</b>									
2017	549,381	(1,117)	-0.20%	19,141,798	383,400	2.04%	(18,592,417)	(384,517)	-2.11%
2016	550,498	(8,167)	-1.46%	18,758,398	500,308	2.74%	(18,207,900)	(508,475)	-2.87%
2015	558,665	(8,009)	-1.41%	18,258,090	1,146,301	6.70%	(17,699,425)	(1,154,310)	-6.98%
2014	566,674	10,726	1.93%	17,111,789	1,059,498	6.60%	(16,545,115)	(1,048,772)	-6.77%
2013	555,948	(4,072)	-0.73%	16,052,291	250,735	1.59%	(15,496,343)	(254,807)	-1.67%
<b>UW-Extension</b>									
2017	437,678	(614)	-0.14%	68,401	(11)	-0.02%	369,277	(603)	-0.16%
2016	438,292	2,733	0.63%	68,412	78	0.11%	369,880	2,655	0.72%
2015	435,559	17,744	4.25%	68,334	0	0.00%	367,225	17,744	5.08%
2014	417,815	5,164	1.25%	68,334	0	0.00%	349,481	5,164	1.50%
2013	412,651	4,782	1.17%	68,334	0	0.00%	344,317	4,782	1.41%
<b>Veterans Administration</b>									
2017	212,673	1,036	0.49%	6,218	(6,782)	-52.17%	206,455	7,818	3.94%
2016	211,637	642	0.30%	13,000	0	0.00%	198,637	642	0.32%
2015	210,995	(4,123)	-1.92%	13,000	0	0.00%	197,995	(4,123)	-2.04%
2014	215,118	5,389	2.57%	13,000	0	0.00%	202,118	5,389	2.74%
2013	209,729	578	0.28%	13,000	0	0.00%	196,729	578	0.29%
<b>Central Wisconsin Airport</b>									
2017	3,141,338	(362,300)	-10.34%	3,141,338	(362,300)	-10.34%	0	0	0.00%
2016	3,503,638	153,773	4.59%	3,503,638	153,773	4.59%	0	0	0.00%
2015	3,349,865	134,589	4.19%	3,349,865	134,589	4.19%	0	0	0.00%
2014	3,215,276	57,826	1.83%	3,215,276	57,826	1.83%	0	0	0.00%
2013	3,157,450	(608,093)	-16.15%	3,157,450	(608,093)	-16.15%	0	0	0.00%
<b>Central Wisconsin Airport Debt</b>									
2017	702,976	(190,300)	-21.30%	702,976	(190,300)	-21.30%	0	0	0.00%
2016	893,276	90,963	11.34%	893,276	90,963	11.34%	0	0	0.00%
2015	802,313	44,663	5.89%	802,313	44,663	5.89%	0	0	0.00%
2014	757,650	9,377	1.25%	757,650	9,377	1.25%	0	0	0.00%
2013	748,273	11,023	1.50%	748,273	11,023	1.50%	0	0	0.00%

**MARATHON COUNTY  
FIVE YEAR DEPARTMENT BUDGET COMPARISON  
2013 - 2017-County Administrator Recommended**

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Special Education</b>									
2017	5,521,884	20,979	0.38%	5,521,884	20,979	0.38%	0	0	0.00%
2016	5,500,905	382,088	7.46%	5,500,905	382,088	7.46%	0	0	0.00%
2015	5,118,817	203,710	4.14%	5,118,817	203,710	4.14%	0	0	0.00%
2014	4,915,107	82,781	1.71%	4,915,107	82,781	1.71%	0	0	0.00%
2013	4,832,326	148,986	3.18%	4,832,326	148,986	3.18%	0	0	0.00%
<b>ADRC - CW</b>									
2017	6,660,641	111,468	1.70%	6,660,641	111,468	1.70%	0	0	0.00%
2016	6,549,173	177,042	2.78%	6,549,173	177,042	2.78%	0	0	0.00%
2015	6,372,131	(39,698)	-0.62%	6,372,131	(39,698)	-0.62%	0	0	0.00%
2014	6,411,829	129,082	2.05%	6,411,829	129,082	2.05%	0	0	0.00%
2013	6,282,747	(452,096)	-6.71%	6,282,747	(452,096)	-6.71%	0	0	0.00%
<b>Totals</b>									
2017	167,541,089	2,447,894	1.48%	119,265,216	1,780,910	1.52%	48,275,873	666,984	1.40%
2016	165,093,195	(1,297,419)	-0.78%	117,484,306	(1,753,968)	-1.47%	47,608,889	456,549	0.97%
2015	166,390,614	(5,623,397)	-3.27%	119,238,274	(6,434,972)	-5.12%	47,152,340	811,575	1.75%
2014	172,014,011	16,082,033	10.31%	125,673,246	15,832,119	14.41%	46,340,765	249,914	0.54%
2013	155,931,978	6,635,769	4.44%	109,841,127	8,117,929	7.98%	46,090,851	(1,482,160)	-3.12%

**MARATHON COUNTY  
FIVE YEAR SUPPORT FOR OTHER AGENCIES COMPARISON  
2013 - 2017-County Administrator Recommended**

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>ADRC-CW</b>									
2017	395,367	0	0.00%	0	0	0.00%	395,367	0	0.00%
2016	395,367	0	0.00%	0	0	0.00%	395,367	0	0.00%
2015	395,367	0	0.00%	0	0	0.00%	395,367	0	0.00%
2014	395,367	0	0.00%	0	0	0.00%	395,367	0	0.00%
2013	395,367	0	0.00%	0	0	0.00%	395,367	0	0.00%
<b>Community Action</b>									
2017	33,757	0	0.00%	0	0	0.00%	33,757	0	0.00%
2016	33,757	0	0.00%	0	0	0.00%	33,757	0	0.00%
2015	33,757	0	0.00%	0	0	0.00%	33,757	0	0.00%
2014	33,757	0	0.00%	0	0	0.00%	33,757	0	0.00%
2013	33,757	0	0.00%	0	0	0.00%	33,757	0	0.00%
<b>Economic Development</b>									
2017	45,000	0	0.00%	0	0	0.00%	45,000	0	0.00%
2016	45,000	(5,000)	-10.00%	0	0	0.00%	45,000	(5,000)	-10.00%
2015	50,000	(20,000)	-28.57%	0	0	0.00%	50,000	(20,000)	-28.57%
2014	70,000	0	0.00%	0	0	0.00%	70,000	0	0.00%
2013	70,000	(65,000)	-48.15%	0	0	0.00%	70,000	(65,000)	-48.15%
<b>Economic Development-Educational Bootcamp</b>									
2017	40,000	0	0.00%	0	0	0.00%	40,000	0	0.00%
2016	40,000	0	0.00%	0	0	0.00%	40,000	0	0.00%
2015	40,000	0	0.00%	0	0	0.00%	40,000	0	0.00%
2014	40,000	0	0.00%	0	0	0.00%	40,000	0	0.00%
2013	40,000	40,000	100.00%	0	0	0.00%	40,000	40,000	100.00%
<b>Historical Society</b>									
2017	54,376	0	0.00%	0	0	0.00%	54,376	0	0.00%
2016	54,376	0	0.00%	0	0	0.00%	54,376	0	0.00%
2015	54,376	5,000	10.13%	0	0	0.00%	54,376	5,000	10.13%
2014	49,376	0	0.00%	0	0	0.00%	49,376	0	0.00%
2013	49,376	0	0.00%	0	0	0.00%	49,376	0	0.00%

**MARATHON COUNTY  
FIVE YEAR SUPPORT FOR OTHER AGENCIES COMPARISON  
2013 - 2017-County Administrator Recommended**

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Healthy Teens Initiative</b>									
2017	25,000	0	0.00%	0	0	0.00%	25,000	0	0.00%
2016	25,000	0	0.00%	0	0	0.00%	25,000	0	0.00%
2015	25,000	25,000	0.00%	0	0	0.00%	25,000	25,000	0.00%
2014	0	0	0.00%	0	0	0.00%	0	0	0.00%
2013	0	0	0.00%	0	0	0.00%	0	0	0.00%
<b>Humane Society</b>									
2017	0	0	0.00%	0	0	0.00%	0	0	0.00%
2016	0	0	0.00%	0	0	0.00%	0	0	0.00%
2015	0	0	0.00%	0	0	0.00%	0	0	0.00%
2014	0	(70,766)	-100.00%	0	0	0.00%	0	(70,766)	-100.00%
2013	70,766	0	0.00%	0	0	0.00%	70,766	0	0.00%
<b>McDevco</b>									
2017	180,000	0	0.00%	0	0	0.00%	180,000	0	0.00%
2016	180,000	(10,000)	-5.26%	0	0	0.00%	180,000	(10,000)	-5.26%
2015	190,000	35,000	22.58%	0	0	0.00%	190,000	35,000	22.58%
2014	155,000	0	0.00%	0	0	0.00%	155,000	0	0.00%
2013	155,000	5,000	3.33%	0	0	0.00%	155,000	5,000	3.33%
<b>North Central Regional Planning</b>									
2017	49,300	0	0.00%	0	0	0.00%	49,300	0	0.00%
2016	49,300	0	0.00%	0	0	0.00%	49,300	0	0.00%
2015	49,300	(700)	-1.40%	0	0	0.00%	49,300	(700)	-1.40%
2014	50,000	4,000	8.70%	0	0	0.00%	50,000	4,000	8.70%
2013	46,000	36,000	360.00%	0	0	0.00%	46,000	36,000	360.00%
<b>Partnership Progressive Agriculture</b>									
2017	35,000	0	0.00%	0	0	0.00%	35,000	0	0.00%
2016	35,000	0	0.00%	0	0	0.00%	35,000	0	0.00%
2015	35,000	0	0.00%	0	0	0.00%	35,000	0	100.00%
2014	35,000	35,000	0.00%	0	0	0.00%	35,000	35,000	100.00%
2013	0	0	0.00%	0	0	0.00%	0	0	0.00%

**MARATHON COUNTY**  
**FIVE YEAR SUPPORT FOR OTHER AGENCIES COMPARISON**  
**2013 - 2017-County Administrator Recommended**

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Wisconsin Valley Fair</b>									
2017	20,000	0	0.00%	0	0	0.00%	20,000	0	100.00%
2016	20,000	0	0.00%	0	0	0.00%	20,000	0	100.00%
2015	20,000	20,000	0.00%	0	0	0.00%	20,000	20,000	100.00%
2014	0	0	0.00%	0	0	0.00%	0	0	0.00%
2013	0	0	0.00%	0	0	0.00%	0	0	0.00%
<b>Woman's Community</b>									
2017	75,000	0	0.00%	20,000	0	0.00%	55,000	0	100.00%
2016	75,000	23,350	45.21%	20,000	0	0.00%	55,000	23,350	100.00%
2015	51,650	3,076	6.33%	20,000	0	0.00%	31,650	3,076	100.00%
2014	48,574	0	0.00%	20,000	0	0.00%	28,574	0	0.00%
2013	48,574	0	0.00%	20,000	0	0.00%	28,574	0	0.00%
<b>City-County IT Commission</b>									
2017	1,446,493	17,763	1.24%	0	0	0.00%	1,446,493	17,763	100.00%
2016	1,428,730	55,849	4.07%	0	0	0.00%	1,428,730	55,849	100.00%
2015	1,372,881	88,564	6.90%	0	0	0.00%	1,372,881	88,564	100.00%
2014	1,284,317	67,774	5.57%	0	0	0.00%	1,284,317	67,774	5.57%
2013	1,216,543	(24,235)	-1.95%	0	0	0.00%	1,216,543	(24,235)	-1.95%
<b>Health Care Center</b>									
2017	6,653,219	(1,210,623)	-15.39%	0	0	0.00%	6,653,219	(1,210,623)	100.00%
2016	7,863,842	0	0.00%	0	0	0.00%	7,863,842	0	100.00%
2015	7,863,842	0	0.00%	0	0	0.00%	7,863,842	0	100.00%
2014	7,863,842	0	0.00%	0	0	0.00%	7,863,842	0	0.00%
2013	7,863,842	(306,387)	-3.75%	0	0	0.00%	7,863,842	(306,387)	-3.75%
<b>Totals</b>									
2017	9,052,512	(1,192,860)	-11.64%	20,000	0	0.00%	9,032,512	(1,192,860)	-11.67%
2016	10,245,372	64,199	0.63%	20,000	0	0.00%	10,225,372	64,199	0.63%
2015	10,181,173	155,940	1.56%	20,000	0	0.00%	10,161,173	155,940	1.56%
2014	10,025,233	36,008	0.36%	20,000	0	0.00%	10,005,233	36,008	0.36%
2013	9,989,225	(314,622)	-3.05%	20,000	0	0.00%	9,969,225	(314,622)	-3.06%

**CHANGES IN F.T.E. POSITIONS AND COUNTY EMPLOYMENT**

Overall positions have increased in 2017 by 9.40 FTE.

**MARATHON COUNTY: FULL TIME EQUIVALENT EMPLOYEES**  
(Excludes State employees)

	2013	2014	2015	2016	2017	+ Incr -Decr.	See Note
Clerk of Circuit Court	34.00	34.00	34.00	34.00	34.00		
Conservation Planning Zoning	21.00	21.00	23.00	24.00	24.00		
Corporation Counsel	6.50	6.50	6.50	6.00	7.00	1.00	(1)
County Administration	4.00	4.00	4.00	4.00	4.00		
County Clerk	4.50	4.50	4.00	4.00	4.00		
District Attorney	12.80	12.80	13.80	13.80	13.80		
Emergency Management	2.00	2.00	2.00	2.00	2.00		
Employee Resources	4.80	6.80	6.80	6.80	6.80		
Facilities & Capital Management	23.75	23.70	23.70	23.70	23.70		
Finance	7.50	6.00	6.00	6.00	6.00		
Health	44.96	42.00	42.20	40.82	43.82	3.00	(2)
Highway	78.00	77.00	78.50	78.50	78.50		
Library	45.60	44.90	44.90	46.10	46.10		
Medical Examiner	1.50	1.70	2.00	3.00	3.00		
Park Recreation & Forestry	42.00	43.00	43.00	43.00	43.00		
Register of Deeds	7.50	7.50	7.50	7.50	7.50		
Sheriff	177.00	180.00	186.85	187.85	187.85		
Social Services	106.23	111.23	111.73	107.50	111.00	3.50	(3)
Solid Waste	4.50	7.50	8.00	8.00	8.00	1.00	(4)
Treasurer	5.00	5.00	5.00	5.00	5.00		
UW Extension	2.00	2.00	2.00	2.00	2.00		
Veterans	2.75	2.75	2.75	2.75	2.75		
<b>Total</b>	<b>637.89</b>	<b>645.88</b>	<b>658.23</b>	<b>656.32</b>	<b>656.32</b>		
Central WI Airport	20.45	22.00	22.00	23.00	23.00		
ADRC – CW	58.40	58.73	57.71	57.71	58.11	.40	(5)
Special Education	76.00	76.50	81.50	83.50	84.00	.50	(6)

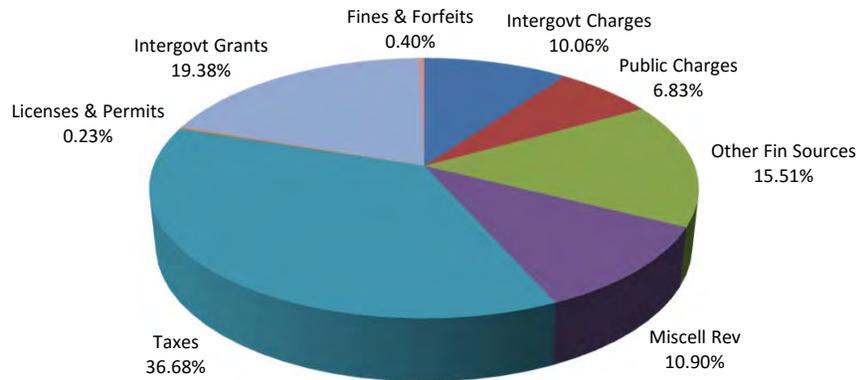
**NOTE**

- (1) Created Assistant Corporation Counsel position – levy funded
  - (2) Health - Added three (3) new positions in the Health Department - funded with Grants
  - (3) Social Services – Added three (3) new positions – levy funded and increased one part-time position to full-time – funded with an increase from case management revenue
  - (4) Solid Waste – Created Waste Management Technician – funded with an increase from program revenue
  - (5) Created a .40 FTE Administrative Assistant
  - (6) Created a .50 FTE Administrative Assistant
- \*\* ADRC and Special Education have authority to add support positions – approved by their respective boards.

# MARATHON COUNTY

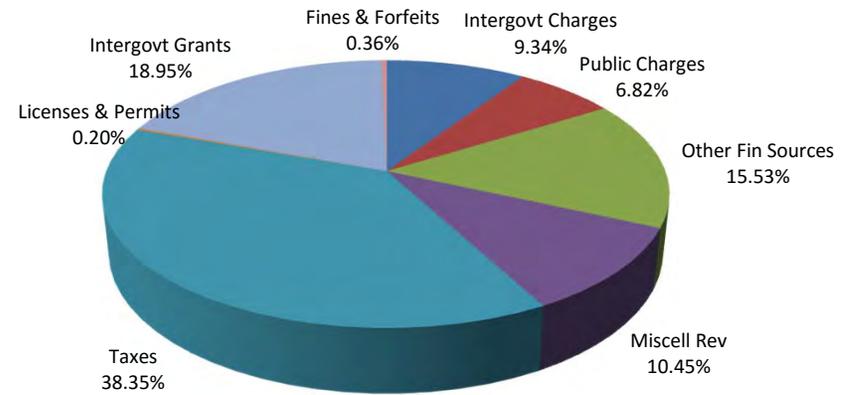
## Revenue Budget by Category

Adopted 2016



\$164,732,195

County Admin Recommended 2017



\$167,541,089

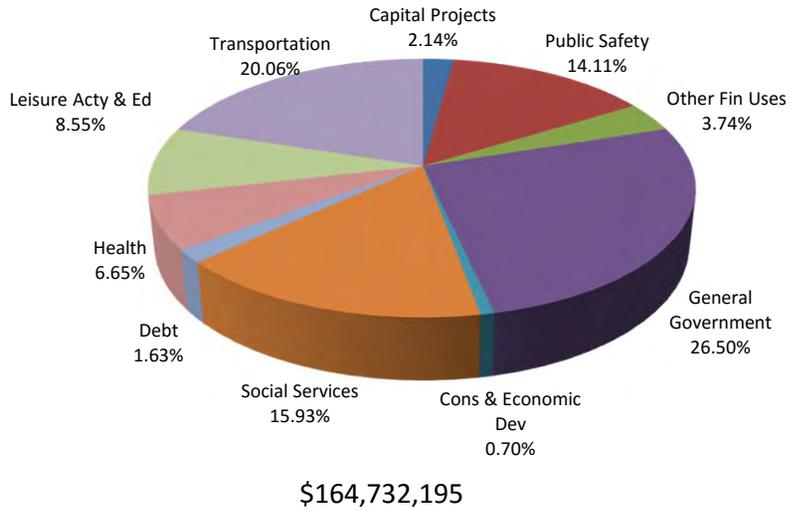
**MARATHON COUNTY  
2007-2017  
REVENUE BUDGET HISTORY BY CATEGORY**

Year	Taxes	Intergov't Grants & Aid	Licenses & permits	Fines & Forfeits & Penalties	Public Charges for Services	Intergov't Charges for services	Miscellaneous Revenue	Other Financing Sources	Total Adopted Budget
2007	58,142,803	34,856,102	266,870	891,200	9,602,528	21,953,951	15,518,062	17,337,869	158,569,385
2008	58,742,771	34,818,105	267,660	824,000	9,987,034	22,155,881	16,318,503	15,147,151	158,261,105
2009	59,455,077	30,586,850	291,660	831,400	10,446,408	23,320,961	17,908,600	9,901,491	152,742,447
2010	58,341,962	30,168,526	325,115	765,240	12,628,508	19,358,630	17,731,909	15,127,659	154,447,549
2011	58,023,113	34,357,885	310,000	744,240	11,332,837	19,154,027	20,385,977	17,103,479	161,411,558
2012	57,584,704	27,222,451	291,450	681,480	11,452,605	18,579,773	16,099,464	17,384,282	149,296,209
2013	56,352,044	30,195,421	288,750	687,100	10,845,807	15,628,818	17,085,796	24,848,242	155,931,978
2014	57,410,215	36,112,095	287,210	645,100	11,026,155	15,361,993	17,334,898	33,836,345	172,014,011
2015	59,116,788	34,412,193	290,210	664,080	11,215,459	15,810,468	16,906,377	27,975,039	166,390,614
2016	60,430,737	31,927,300	381,965	664,080	11,247,295	16,575,220	17,953,514	25,552,084	164,732,195
2017	64,253,223	31,743,546	339,785	600,080	11,428,129	21,173,473	17,501,611	20,501,242	167,541,089

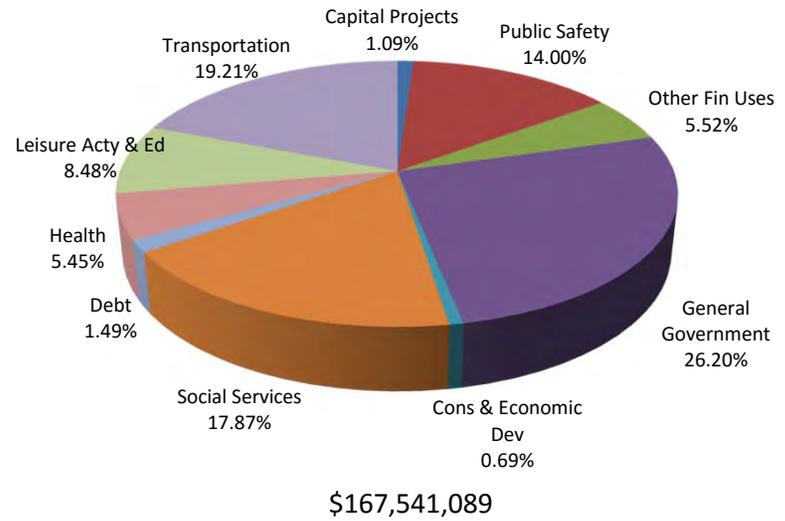
# MARATHON COUNTY

## Expense Budget by Activity

Adopted 2016



Adopted 2017



**MARATHON COUNTY  
2007-2017  
EXPENSE BUDGET HISTORY BY ACTIVITY**

<b>Year</b>	<b>General Government</b>	<b>Public Safety</b>	<b>Transportation</b>	<b>Health</b>	<b>Social Services</b>	<b>Leisure Activities &amp; Education</b>	<b>Conservation &amp; Economic Development</b>	<b>Debt Service</b>	<b>Capital Outlay</b>	<b>Other Financing Uses</b>	<b>Total Adopted Budget</b>
2007	40,952,759	17,575,975	34,304,667	9,232,139	27,800,219	11,365,142	3,342,764	3,795,603	4,907,372	5,292,745	158,569,385
2008	40,656,256	18,340,056	32,516,737	8,120,381	28,030,384	11,761,156	3,584,576	3,634,914	5,360,300	6,256,345	158,261,105
2009	42,581,096	18,628,417	33,727,510	8,908,442	23,739,072	12,357,578	3,472,908	2,931,832	2,778,250	3,617,342	152,742,447
2010	42,950,409	19,354,699	30,745,242	10,529,415	24,155,954	12,889,039	1,005,094	2,256,170	4,912,584	5,648,943	154,447,549
2011	45,564,346	20,112,071	33,383,016	9,662,047	26,344,123	13,116,620	1,153,244	2,302,540	4,778,896	4,994,655	161,411,558
2012	42,461,707	19,774,074	28,163,619	7,873,884	23,636,729	12,502,420	1,049,767	2,512,400	4,765,275	6,556,334	149,296,209
2013	42,836,665	19,624,908	29,694,749	11,799,148	22,742,761	12,543,985	1,311,664	2,531,673	4,235,735	8,610,690	155,931,978
2014	42,245,016	21,479,272	34,187,368	9,821,971	27,223,136	13,143,939	1,709,865	2,553,300	4,627,200	15,022,944	172,014,011
2015	42,418,444	22,639,061	34,530,597	8,359,562	28,215,520	13,635,442	1,536,956	2,612,313	5,040,387	7,402,332	166,390,614
2016	43,691,930	23,244,029	33,039,139	10,954,589	26,246,558	14,082,211	1,147,528	2,687,776	3,521,681	6,477,754	165,093,195
2017	43,903,816	23,453,189	32,178,007	9,135,089	29,937,052	14,199,233	1,164,046	2,489,226	1,831,156	9,250,275	167,541,089

2017 Marathon County Budget Estimated Tax Levy Summary by Fund

	2014	2015	2016	10/6/2016 2017	
Net New Construction (NNC)		0.966%	1.095%	1.460%	
Plus Terminated TID		0.12%	0.066%	0.000%	
<b>Net New Construction (NNC) and Terminated TID</b>	<b>1.173%</b>	<b>1.086%</b>	<b>1.161%</b>	<b>1.460%</b>	
Equalized Value for Apportionment	0.54%	1.92%	1.68%	2.91%	
Terminated TID	0.22%	0.12%	0.00%	0.00%	
	<b>Adopted 2013</b>	<b>Adopted 2014</b>	<b>Adopted 2015</b>	<b>Adopted 2016</b>	<b>Estimate 2017</b>
General Fund	29,704,702	31,195,796	32,090,275	32,244,922	32,853,164
Social Improvement	7,396,474	7,384,823	7,463,256	7,579,588	7,634,514
Capital Improvement	-	-	-	-	-
Highway	7,306,275	6,064,496	5,888,809	5,888,809	5,893,052
<b>TOTAL OPERATING LEVY</b>	<b>44,407,451</b>	<b>44,645,115</b>	<b>45,442,340</b>	<b>45,713,319</b>	<b>46,380,730</b>
Less: Special chrges		(669)	-	-	-
Less: Bridge Aid*	(227,993)	(195,513)	(253,647)	-	-
Less Adjustment 2016					
<b>OPERATING LEVY</b>	<b>44,179,458</b>	<b>44,448,933</b>	<b>45,188,693</b>	<b>45,713,319</b>	<b>46,380,730</b>
<b>DEBT SERVICE</b>	<b>1,683,400</b>	<b>1,695,650</b>	<b>1,710,000</b>	<b>1,694,500</b>	<b>1,686,250</b>
<b>LEVY PER LEVY LIMIT</b>	<b>45,862,858</b>	<b>46,144,583</b>	<b>46,898,693</b>	<b>47,407,819</b>	<b>48,066,980</b>
Add: Bridge Aid	227,993	195,513	253,647	201,070	208,893
<b>TOTAL LEVY</b>	<b>46,090,851</b>	<b>46,340,096</b>	<b>47,152,340</b>	<b>47,608,889</b>	<b>48,275,873</b>
<b>EQUALIZED VALUE</b>	<b>8,915,050,700</b>	<b>8,963,288,900</b>	<b>9,135,689,600</b>	<b>9,289,260,900</b>	<b>9,559,832,400</b>
Operating levy rate	0.004955604	0.004958998	0.00495	0.00492	0.00485
Debt	0.000000000	0.000000000	0.00000	0.00000	0.00000
Special	0.000025574	0.000021813	0.00003	0.00000	0.00000
total levy rate	0.004981178	0.004980811	0.00497	0.00492	0.00485
<b>Line 27-Tax Levy Rate</b>	<b>\$ 5.17</b>	<b>\$ 5.17</b>	<b>\$ 5.1613</b>	<b>\$ 5.1252</b>	<b>\$ 5.0499</b>
					<b>\$ (0.08)</b>

2017 CIP PROJECT REQUESTS							FUNDING SOURCES							
Page	Request	Project Request Cost	PROJECT DESCRIPTION	Program Year	Project Rank	Project Rank	CIP Fund Balance	Tax Levy	Grant Funding	HWY Fund Balance	HWY Wheel tax	Other	Un-Funded	TOTAL
<b>PROJECTS NOT FUNDED BY CIP</b>														
Imp	HWY	\$6,355,404	Bituminous Surfacing-Wheel Tax \$2,898,902	2014		N/A	\$2,344,691			\$700,000	2,898,902		\$411,811	\$6,355,404
Imp	HWY	\$225,000	Replace and Rehabilitate County Bridges/Culverts.	2014		N/A							\$225,000	\$225,000
Imp	HWY	\$85,540	Replace and Rehabilitate Federally Funded County Bridges.	2014		N/A							\$85,540	\$85,540
Imp	HWY	\$208,893	County Bridge Aid Construction (Replace/Repair Municipality Bridges/Culverts).	2014		N/A		\$208,893						\$208,893
Imp	CWA	\$500,000	Environmental Assessment.			N/A						\$500,000		\$500,000
Imp	CWA	\$100,000	Concourse Re-Habilitation Design.			N/A						\$100,000		\$100,000
Imp	CWA	\$500,000	Airfield Pavement Repairs.			N/A						\$500,000		\$500,000
Imp	Solid Waste	\$275,000	Gas System at Bluebird Ridge - BRRDF.			N/A						\$275,000		\$275,000
Imp	Solid Waste	\$225,000	Area B Closure			N/A						\$225,000		\$225,000
	<b>Sub Total</b>	<b>\$8,474,837</b>												
<b>RECURRING PROJECTS</b>														
Equip	CCIT	\$166,000	PC Upgrade Fund s/b @ \$166,000	2014	N/A	N/A	\$166,000							\$166,000
Equip	CCIT	\$101,000	Network/Server Upgrade Fund s/b @ \$101,000.	2014	N/A	N/A	\$101,000							\$101,000
Equip	CCIT	\$40,000	Video Equipment Upgrade Fund s/b @ \$40,000.	2014	N/A	N/A	\$40,000							\$40,000
Equip	CCIT	\$40,000	Voice Equipment/Phone System Upgrade Fund s/b @ \$40,000.	2014	N/A	N/A	\$40,000							\$40,000
Imp	FCM	\$50,000	County Facility Parking Lot Fund s/b @ \$50,000.	2014	N/A	N/A	\$50,000							\$50,000
Equip	HWY	\$957,600	Rolling Stock Fund s/b @ \$957,600.			N/A	\$957,600							\$957,600
Equip	PR&F	\$173,460	Rolling Stock Fund s/b @ \$173,460.			N/A	\$173,460							\$173,460
Equip	Sheriff	\$333,696	Rolling Stock Fund s/b @ \$333,696.			N/A	\$333,696							\$333,696
	<b>Sub Total</b>	<b>\$1,861,756</b>												
<b>ROLLING STOCK</b>														
Equip	MED EX	\$20,000	Rolling Stock - Replace 1 Vehicle.			N/A	\$20,000							\$20,000
Equip	NCHC	\$222,000	Rolling Stock - Replace 3 Vehicles and 1 Tractor.	2014	416	N/A	\$222,000							\$222,000
	<b>Sub Total</b>	<b>\$242,000</b>												
<b>PROJECTS RANKED IN PRIORITY ORDER BY CIP COMMITTEE</b>														
Equip	CPZ	\$1,200,000	Uniform Addressing. Moved to 2018. Keep 630 ranking.	2014	296	630							\$1,200,000	\$1,200,000
Equip	CCIT	\$420,000	Law Enforcement Records System.			610	\$420,000							\$420,000
Imp	SS	\$367,889	Entry Way and Lower Level Upgrades - run by FCM.			586							\$367,889	\$367,889
Imp	FCM	\$268,000	Roof Replacement for Library Headquarters.	2014	388	584							\$268,000	\$268,000
Imp	HWY	\$335,000	CTH NN Kennedy Creek-Hwy Working Capital	2014	466	530						\$335,000		\$335,000
Bldg	EM	\$50,000	Marathon County Emergency Response Facility/Morgue Study.			520							\$50,000	\$50,000
Imp	UWMC	\$79,500	Parking Lot B Repaving.			497							\$79,500	\$79,500
Imp	PARKS	\$80,000	Marathon Park East Gate Hall Roof Replacement.			490							\$80,000	\$80,000
Imp	HWY	\$315,000	CTH M Fenwood Creek -Hwy Working Capital and Capital Replacement	2014	364	489						\$315,000		\$315,000
Imp	FCM	\$75,000	HVAC Design for Jail Kitchen/Booking Area -Jail assessment funds	2014	291	488						\$75,000		\$75,000
Imp	NCHC	\$425,000	MVCC Domestic Hot Water and Boiler Replacement.			483							\$425,000	\$425,000
Imp	NCHC	\$437,750	MVCC Window Replacement.			479							\$437,750	\$437,750
Imp	UWMC	\$143,200	Heating System Circulation Pump Replacement.			474							\$143,200	\$143,200
Imp	PARKS	\$30,000	County Comprehensive Outdoor Recreation Plan.			470							\$30,000	\$30,000
Imp	PARKS	\$390,000	Continuation of Park Restroom Replacement (3rd Year of 5 Year Plan).			466							\$390,000	\$390,000
Imp	FCM	\$101,400	HVAC System Replacement at 326 River Drive.	2014	428	464							\$101,400	\$101,400
Imp	FCM	\$486,100	HVAC System Replacement at 210 River Drive.	2014	368	464							\$486,100	\$486,100
Imp	FCM	\$752,500	HVAC System Replacement at 212 River Drive.	2014	436	464							\$752,500	\$752,500
Imp	PARKS	\$150,000	Parks Asphalt Replacement.			464							\$150,000	\$150,000
Equip	CCIT	\$33,000	Generator at 212 River Drive.	2014	341	454							\$33,000	\$33,000
Imp	UWMC	\$520,400	South Hall chiller Replacement.			454							\$520,400	\$520,400
Imp	UWMC	\$105,000	Chilled Water Coil Replacement.			442							\$105,000	\$105,000
Equip	CCIT	\$47,500	Continuation of Toughbook Replacement for the Sheriff Squads.	2014	410	436							\$47,500	\$47,500
Equip	CCIT	\$89,500	Cayenta Upgrade.			432							\$89,500	\$89,500
Imp	HWY	\$118,000	Abbotsford Salt Building -Hwy buildings and grounds funding	2014	425	413							\$118,000	\$118,000
Equip	NCHC	\$68,000	Purchase Cooler/Freezer Replacement.			407							\$68,000	\$68,000
Equip	CCIT	\$53,250	OmniCast Upgrade to Security Center at Courthouse.	2014	451	405							\$53,250	\$53,250
Imp	NCHC	\$510,000	Air Handler 1 & 2.			405							\$510,000	\$510,000
Imp	UWMC	\$81,500	Fieldhouse Bleacher Replacement.			399							\$81,500	\$81,500
Imp	PARKS	\$75,000	Playground Safety Surfacing.			395							\$75,000	\$75,000
Equip	CCIT	\$46,000	Upgrade Cisco Primary Server and WIFI Infrastructure at Courthouse.	2014	435	394							\$46,000	\$46,000
Imp	HWY	\$120,000	Hatley Salt Building-Highway Buildings and grounds funding			372							\$120,000	\$120,000
Imp	UWMC	\$241,500	Fieldhouse Plumbing and Pool Piping Replacement.			371							\$241,500	\$241,500
Imp	NCHC	\$93,000	HCC Roofing. Approved \$68,000			364							\$93,000	\$93,000
Imp	NCHC	\$130,000	Asphalt Repair and Replacement.			363							\$130,000	\$130,000
Equip	CCIT	\$64,340	Electronic Time & Attendance System at HWY.	2014	416	356							\$64,340	\$64,340
Imp	PARKS	\$75,000	Marathon Park Ice Arena Resilient Flooring.			347							\$75,000	\$75,000
Imp	PARKS	\$71,500	Marathon Park Pickle Ball Courts.			346							\$71,500	\$71,500
Imp	NCHC	\$48,000	Legacies Flooring.			336							\$48,000	\$48,000
Imp	NCHC	\$74,000	Special Education Upgrades.			317							\$74,000	\$74,000
Equip	CCIT	\$32,000	Card Upgrade for Main Switch at NCHC.	2014	560	289							\$32,000	\$32,000
Equip	CCIT	\$48,600	Contract Management System.	2014	472	288							\$48,600	\$48,600
Imp	FCM	\$45,000	Update 20 Year Master Plan for the Courthouse.			268							\$45,000	\$45,000
	<b>Sub Total</b>	<b>\$8,896,429</b>												
<b>2017 Total of All Project Requests</b>		<b>\$19,475,022</b>					<b>\$4,868,447</b>	<b>\$208,893</b>	<b>\$0</b>	<b>\$700,000</b>	<b>\$2,898,902</b>	<b>\$2,325,000</b>	<b>\$8,473,780</b>	<b>\$19,475,022</b>
Equip = Equipment Imp = Improvement *Denotes new request.			Page 18				Total Amount funded from 2017 CIP	Total Amount from Tax Levy	Total Amount from Sales Tax	Total Amount from Grant Funding	Total Amount from HWY Fund	Total Amt from Other Funding Sources	Total Amount Not Funded	Total Amount of all Project Requests (Funded & Un-Funded)

Type of Imp	Department	Project Cost	Sub Totals	Project Description - 2018	Program Year
<b>PROJECTS NOT FUNDED BY CIP</b>					
Imp	CWA*	\$6,600,000		Terminal area renovation.	2018
Imp	HWY			Bituminous surfacing.	2018
Imp	HWY			Replace and rehabilitate County bridges.	2018
Imp	HWY			Replace and rehabilitate Federally funded bridges.	2018
Imp	HWY			County bridge aid construction (replace/repair Municipality bridges/culverts).	2018
Imp	Solid Waste*	\$150,000		Scale replacement.	2018
Imp	Solid Waste*	\$4,000,000		Area B closure.	2018
			<b>\$10,750,000</b>		
<b>RECURRING PROJECTS</b>					
Equip	CCIT	\$130,000		PC upgrade fund s/b @ \$130,000.	2018
Equip	CCIT	\$101,000		Network/server upgrade fund s/b @ \$101,000.	2018
Equip	CCIT	\$40,000		Video equipment upgrade fund s/b @ \$40,000.	2018
Equip	CCIT	\$40,000		Voice equipment/phone system upgrade fund s/b @ \$40,000.	2018
Imp	FCM	\$50,000		County Facility parking lot fund s/b @ \$50,000.	2018
Imp	HWY	\$300,000		Right-of-Way 28th Avenue corridor s/b @ \$300,000.	2018
Imp	HWY	\$300,000		Right-of-Way CTH X (CTH N to STH 52) s/b @ \$300,000.	2018
Equip	HWY	\$957,600		Rolling stock s/b @ \$957,600.	2018
Equip	PR&F	\$173,460		Rolling stock s/b @ \$173,460.	2018
Equip	Sheriff	\$333,696		Rolling stock s/b @ \$333,696.	2018
			<b>\$2,425,756</b>		
<b>ROLLING STOCK</b>					
Equip	NCHC*	\$190,000		Replace 2 small bus, 1 smal dump truck, and 1 van.	2018
			<b>\$190,000</b>		
<b>PROJECTS RANKED IN PRIORITY ORDER BY CIP COMMITTEE</b>					
Equip	CCIT*	\$36,000		Upgrade Drobo Storage.	2018
Equip	CCIT*	\$11,000		Upgrade existing Ironport appliance.	2018
Equip	CCIT*	\$34,000		Upgrade wireless controllers.	2018
Equip	CCIT*	\$25,000		Upgrade wireless access points.	2018
Equip	CCIT*	\$26,000		Upgrade Cisco blade servers.	2018
Equip	CCIT*	\$600,000		Financial system replacement.	2018
Equip	CCIT*	\$35,000		Upgrade server software.	2018
Equip	CCIT*	\$80,000		Upgrade GIS system.	2018
Equip	CCIT*	\$40,000		Trail software for Corporation Counsel.	2018
Equip	CCIT*	\$160,000		Upgrade 911 system.	2018
Equip	CPZ*	\$1,200,000		Uniform addressing. <i>Moved from 2017. Keep 630 ranking.</i>	2018
Bldg	EM*	\$2,000,000		Construction of Marathon County Emergency Response Facility and Morgue.	2018
Imp	FCM*	\$250,000		Courthouse elevator replacement.	2018
Imp	FCM*	\$165,000		212 River drive roof replacement.	2018

Imp	FCM*	\$80,000		USDA office remodel.	2018
Imp	HWY	\$2,000,000		Reconstruction of CTH X (CTH Z to STH 52).	2018
Imp	HWY*	\$500,000		CTH A bridge replacement.	2018
Imp	HWY*	\$700,000		CTH M bridge replacement.	2018
Imp	NCHC*	\$2,000,000		Replace boiler.	2018
Imp	NCHC*	\$720,000		Replace leaking sloped window framing in LVC and HCC buildings.	2018
Imp	NCHC*	\$1,900,000		HCC Phase 1 - Inpatient/CBRF/MMT/Behavior Health and Crisis renovation.	2018
Imp	NCHC*	\$850,000		Replace air handlers in the HCC units and related roof work.	2018
Imp	NCHC*	\$66,000		LVPP 3rd floor upgrade. Install new flooring, paint walls and new window treatments.	2018
Imp	PR&F*	\$130,000		Vault toilets. Replace failing toilet buildings with new precast toilet buildings.	2018
Imp	PR&F*	\$75,000		Road replacement. Road repairs at various County parks.	2018
Imp	PR&F	\$150,000		Replace hockey dasher boards at ice arena #1.	2018
Imp	UWMC*	\$53,000		Replace synchronous master clock system.	2018
Imp	UWMC*	\$40,000		Replace roof on campus heating plant.	2018
Imp	UWMC*	\$300,700		Replace chiller.	2018
Bldg	UWMC	\$10,000,000		Add new Residence Hall.	2018
Imp	UWMC	\$35,000		Remodel brick and roof system on Art Building - West.	2018
*Denotes new/updated project.					
		\$37,627,456	\$24,261,700		
<b>2018 TOTAL PROJECTS</b>			\$37,627,456		

Type of Imp	Department	Project Cost	Sub Totals	Project Description - 2019	Program Year
<b>PROJECTS NOT FUNDED BY CIP</b>					
Imp	CWA*	\$1,650,000		Terminal area renovation.	2019
Imp	HWY			Bituminous surfacing.	2019
Imp	HWY			Replace and rehabilitate County bridges.	2019
Imp	HWY			Replace and rehabilitate Federally funded bridges.	2019
Imp	HWY			County bridge aid construction (replace/repair Municipality bridges/culverts).	2019
			<b>\$1,650,000</b>		
<b>RECURRING PROJECTS</b>					
Equip	CCIT	\$130,000		PC upgrade fund s/b @ \$130,000.	2019
Equip	CCIT	\$101,000		Network/server upgrade fund s/b @ \$101,000.	2019
Equip	CCIT	\$40,000		Video equipment upgrade fund s/b @ \$40,000.	2019
Equip	CCIT	\$40,000		Voice equipment/phone system upgrade fund s/b @ \$40,000.	2019
Imp	FCM	\$50,000		County Facility parking lot fund s/b @ \$50,000.	2019
Imp	HWY	\$300,000		Right-of-Way 28th Avenue corridor s/b @ \$300,000.	2019
Imp	HWY	\$300,000		Right-of-Way CTH X (CTH N to STH 52) s/b @ \$300,000.	2019
Equip	HWY	\$957,600		Rolling stock s/b @ \$957,600.	2019
Equip	PR&F	\$173,460		Rolling stock s/b @ \$173,460.	2019
Equip	Sheriff	\$333,696		Rolling stock s/b @ \$333,696.	2019
			<b>\$2,425,756</b>		
<b>ROLLING STOCK</b>					
Equip	NCHC*	\$120,000		Replace 2 vans and 2 small cars.	2019
			<b>\$120,000</b>		
<b>PROJECTS RANKED IN PRIORITY ORDER BY CIP COMMITTEE</b>					
Equip	CCIT*	\$50,000		Add additional storage to 3Par Storage Systems.	2019
Equip	CCIT*	\$350,000		Office 365. Transition to cloud based email and office software suite.	2019
Equip	CCIT*	\$200,000		2nd year of replacing financial software.	2019
Equip	CCIT*	\$40,000		Upgrade Intellitime system.	2019
Equip	CCIT*	\$30,000		Upgrade to nursing software for Health department.	2019
Imp	FCM*	\$220,000		Juvenile facility roof replacement.	2019
Imp	HWY*	\$700,000		CTH K bridge replacement.	2019
Imp	NCHC*	\$172,000		Seal brick exterior on HCC, LVC and LVPP.	2019
Imp	NCHC*	\$155,000		LVPP 2nd floor upgrade. Paint and carpet.	2019
Imp	NCHC*	\$120,000		Replace laundry windows in plant.	2019
Imp	NCHC*	\$1,900,000		HCC Phase 2. Inpatient/CBRF/MMT/Behavior Health and Crisis renovation.	2019
Imp	NCHC*	\$245,000		Replace nurse call in MVCC and HCC.	2019
Imp	PR&F*	\$150,000		Replace hockey dasher boards at ice arena.	2019
Bldg	UWMC*	\$30,000		Metal building near heating plant for cold storage of equipment.	2019
Imp	UWMC*	\$40,000		Remodel of existing North Hall auditorium/old theater.	2019
<b>*Denotes new/updated project.</b>			<b>\$4,402,000</b>		
		<b>\$8,597,756</b>			
<b>2019 TOTAL PROJECTS</b>			<b>\$8,597,756</b>		

Type of Imp	DEPT	Project Cost	Sub Totals	Project Description - 2020	Program Year
<b>PROJECTS NOT FUNDED BY CIP</b>					
Imp	CWA*	\$12,000,000		Terminal area renovation.	2020
Imp	HWY			Bituminous surfacing.	2020
Imp	HWY			Replace and rehabilitate County bridges.	2020
Imp	HWY			Replace and rehabilitate Federally funded bridges.	2020
Imp	HWY			County bridge aid construction (replace/repair Municipality bridges/culverts).	2020
Imp	Solid Waste*	275000		BRRDF expansion of gas system.	2020
			<b>\$12,275,000</b>		
<b>RECURRING PROJECTS</b>					
Equip	CCIT	\$130,000		PC upgrade fund s/b @ \$130,000.	2020
Equip	CCIT	\$101,000		Network/server upgrade fund s/b @ \$101,000.	2020
Equip	CCIT	\$40,000		Video equipment upgrade fund s/b @ \$40,000.	2020
Equip	CCIT	\$40,000		Voice equipment/phone system upgrade fund s/b @ \$40,000.	2020
Imp	FCM	\$50,000		County Facility parking lot fund s/b @ \$50,000.	2020
Imp	HWY	\$300,000		Right-of-Way 28th Avenue corridor s/b @ \$300,000.	2020
Imp	HWY	\$300,000		Right-of-Way CTH X (CTH N to STH 52) s/b @ \$300,000.	2020
Equip	HWY	\$957,600		Rolling stock s/b @ \$957,600.	2020
Equip	PR&F	\$173,460		Rolling stock s/b @ \$173,460.	2020
Equip	Sheriff	\$333,696		Rolling stock s/b @ \$333,696.	2020
			<b>\$2,425,756</b>		
<b>ROLLING STOCK</b>					
			<b>\$0</b>		
<b>PROJECTS RANKED IN PRIORITY ORDER BY CIP COMMITTEE</b>					
Equip	CCIT*	\$350,000		Office 365. Transition to cloud based email and office software site.	2020
Equip	CCIT*	\$36,000		Upgrade wireless controllers.	2020
Equip	CCIT*	\$25,000		Upgrade wireless access points	2020
Equip	CCIT*	\$39,000		Upgrade Cisco blade servers.	2020
Equip	CCIT*	\$200,000		Upgrade the Omnicast software.	2020
Imp	CPZ	\$150,000		Purchase of Marathon County digital orthophotos.	2020
Imp	HWY*	\$700,000		CTH A bridge replacement.	2020
Imp	HWY*	\$700,000		CTH K bridge replacement.	2020
Imp	NCHC*	\$130,000		LVPP 1st floor upgrade. New flooring and paint.	2020
Imp	NCHC*	\$62,000		Replace parking lot lighting to LED on road and HCC parking lot.	2020
<b>*Denotes new/updated project.</b>			<b>\$2,392,000</b>		
		<b>\$17,092,756</b>			
<b>2020 TOTAL PROJECTS</b>			<b>\$17,092,756</b>		

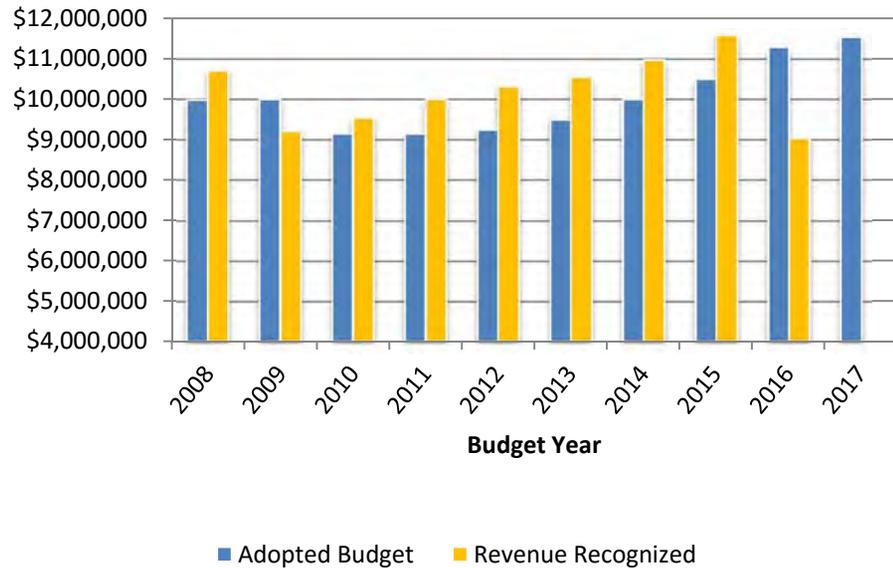
Type of Imp	DEPT	Project Cost	Sub Totals	Project Description - 2021	Program Year
<b>PROJECTS NOT FUNDED BY CIP</b>					
Imp	CWA*	\$15,000,000		Terminal area renovation.	2021
Imp	HWY			Bituminous surfacing.	2021
Imp	HWY			Replace and rehabilitate County bridges.	2021
Imp	HWY			Replace and rehabilitate Federally funded bridges.	2021
Imp	HWY			County bridge aid construction (replace/repair Municipality bridges/culverts).	2021
Imp	Solid Waste*	\$2,500,000		Phase V BRRDF construction.	2021
			<b>\$17,500,000</b>		
<b>RECURRING PROJECTS</b>					
Equip	CCIT	\$130,000		PC upgrade fund s/b @ \$130,000.	2021
Equip	CCIT	\$101,000		Network/server upgrade fund s/b @ \$101,000.	2021
Equip	CCIT	\$40,000		Video equipment upgrade fund s/b @ \$40,000.	2021
Equip	CCIT	\$40,000		Voice equipment/phone system upgrade fund s/b @ \$40,000.	2021
Imp	FCM	\$50,000		County Facility parking lot fund s/b @ \$50,000.	2021
Imp	HWY	\$300,000		Right-of-Way 28th Avenue corridor s/b @ \$300,000.	2021
Imp	HWY	\$300,000		Right-of-Way CTH X (CTH N to STH 52) s/b @ \$300,000.	2021
Equip	HWY	\$957,600		Rolling stock s/b @ \$957,600.	2021
Equip	PR&F	\$173,460		Rolling stock s/b @ \$173,460.	2021
Equip	Sheriff	\$333,696		Rolling stock s/b @ \$333,696.	2021
			<b>\$2,425,756</b>		
<b>ROLLING STOCK</b>					
			<b>\$0</b>		
<b>PROJECTS RANKED IN PRIORITY ORDER BY CIP COMMITTEE</b>					
Equip	CCIT*	\$35,000		Upgrade Drobo storage units.	2021
Equip	CCIT*	\$18,000		Upgrade existing Ironport appliance.	2021
Equip	CCIT*	\$100,000		Add additional storage to 3Par storage systems.	2021
Equip	CCIT*	\$350,000		Office 365. Transition to cloud based email and office software suite.	2021
Equip	CCIT*	\$60,000		Upgrade to GIS system.	2021
Imp	CPZ	\$150,000		Purchase of Marathon County Digital Orthophotos.	2021
			<b>\$713,000</b>		
		<b>\$20,638,756</b>			
<b>2021 TOTAL PROJECTS</b>			<b>\$20,638,756</b>		

Type of Imp	DEPT	Project Cost	Sub Totals	Project Description - 2022	Program Year
<b>PROJECTS NOT FUNDED BY CIP</b>					
Imp	CWA			Terminal area renovation.	2022
Imp	HWY			Bituminous surfacing.	2022
Imp	HWY			Replace and rehabilitate County bridges.	2022
Imp	HWY			Replace and rehabilitate Federally funded bridges.	2022
Imp	HWY			County bridge aid construction (replace/repair Municipality bridges/culverts).	2022
			<b>\$0</b>		
<b>RECURRING PROJECTS</b>					
Equip	CCIT	\$130,000		PC upgrade fund s/b @ \$130,000.	2022
Equip	CCIT	\$101,000		Network/server upgrade fund s/b @ \$101,000.	2022
Equip	CCIT	\$40,000		Video equipment upgrade fund s/b @ \$40,000.	2022
Equip	CCIT	\$40,000		Voice equipment/phone system upgrade fund s/b @ \$40,000.	2022
Imp	FCM	\$50,000		County Facility parking lot fund s/b @ \$50,000.	2022
Imp	HWY	\$300,000		Right-of-Way 28th Avenue corridor s/b @ \$300,000.	2022
Imp	HWY	\$300,000		Right-of-Way CTH X (CTH N to STH 52) s/b @ \$300,000.	2022
Equip	HWY	\$957,600		Rolling stock s/b @ \$957,600.	2022
Equip	PR&F	\$173,460		Rolling stock s/b @ \$173,460.	2022
Equip	Sheriff	\$333,696		Rolling stock s/b @ \$333,696.	2022
			<b>\$2,425,756</b>		
<b>ROLLING STOCK</b>					
			<b>\$0</b>		
<b>PROJECTS RANKED IN PRIORITY ORDER BY CIP COMMITTEE</b>					
Imp	CPZ	\$150,000		Purchase of Marathon County Digital Orthophotos.	2022
			<b>\$150,000</b>		
		<b>\$2,575,756</b>			
<b>2022 TOTAL PROJECTS</b>			<b>\$2,575,756</b>		

## SALES TAX

Marathon County has collected sales tax since 1987. The main portion of the annual sales tax collection is used in the regular operating budget for the county. We project a \$ 256,600 increase in sales tax collections in 2017.

Budget Year	Adopted Sales Tax Budget	Actual Sales Tax Collected
2007	11,200,000	10,550,263
2008	9,982,983	10,708,093
2009	10,000,000	9,205,182
2010	9,150,000	9,549,578
2011	9,150,000	9,998,265
2012	9,250,000	10,311,949
2013	9,500,000	10,555,003
2014	10,000,000	10,977,152
2015	10,500,000	11,592,871
2016	11,293,400	9,038,419
2017	11,550,000	



\*Through 9/30/2016

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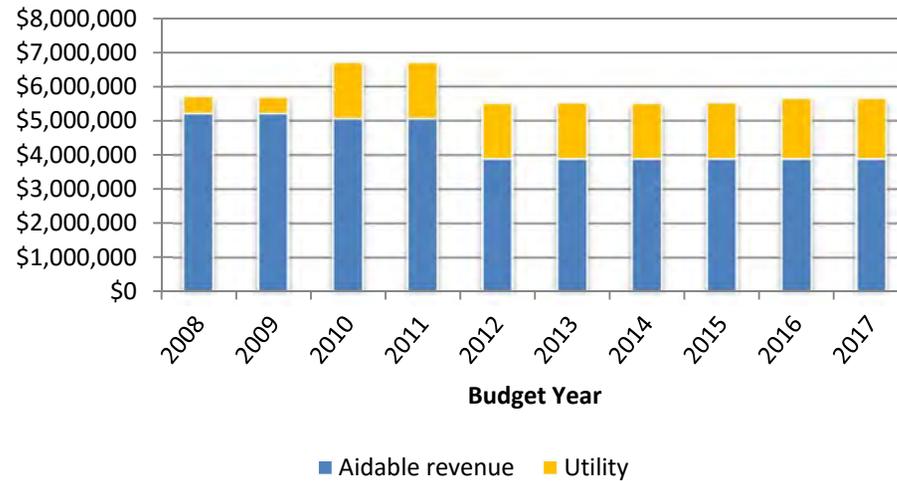
## STATE SHARED REVENUE

Chapter 79 of the Wisconsin Statutes establishes several broad objectives in the state shared revenue formula:

1. Counties use state shared revenues to finance local expenditures which in turn reduces the amount needed to be raised from property taxes thereby providing property tax relief.
2. Compensate local units of government for taxes on certain public utility property that is not taxed locally.

An annual ad valorem payment for utility property that is located in the county that is taxed by the state is included in the formula. The largest portion of the formula is based on aidable revenues. In 2010 with Weston 4 on-line the utility portion has dramatically increased. In 2012, the state reduced the County's aidable revenue by \$1,179,124.

Budget Year	Aidable Revenue	Utility	Total
2008	5,205,780	507,382	5,713,162
2009	5,205,780	500,255	5,706,035
2010	5,056,841	1,653,929	6,710,771
2011	5,056,841	1,646,587	6,703,428
2012	3,877,717	1,639,989	5,517,706
2013	3,877,717	1,643,222	5,520,939
2014	3,877,717	1,637,762	5,515,479
2015	3,877,717	1,644,525	5,522,242
2016	3,877,717	1,776,433	5,654,151
2017	3,877,717	1,776,433	5,654,151



## FUND BALANCE POLICY

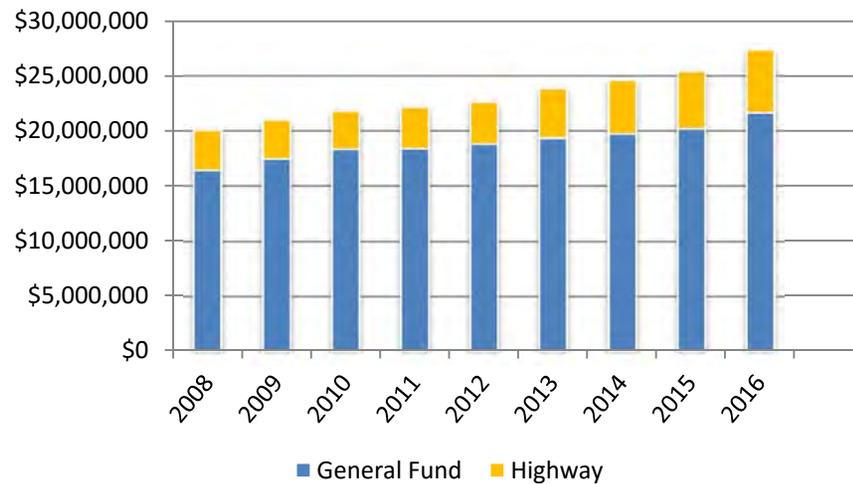
In 1989 the County Board adopted a policy for retaining working capital. This formula sets the minimum requirement for available funds on hand. This dollar value, which approximates 8.5% of the operating budget (10% of the Highway budget) is the basic minimum level of funding set by the county to ensure a sufficient cash flow balance. In 2017 the recommended budget proposes a change to the Highway formula which will change to 8 1/3% or the base amount of the 2105 Highway Working Capital).

The Working Capital Designation looks at two different types of funds that need to be included in the formula. The two types of funds are:

- 1) the General Fund,
- 2) any fund requiring tax levy for support

The following chart shows the history:

Year	General Fund	Highway
2008	18,338,142	3,465,474
2009	18,398,598	3,772,537
2010	18,790,218	3,845,460
2011	19,334,963	4,492,611
2012	19,732,613	4,855,177
2013	20,189,885	5,215,070
2014	21,649,074	5,736,931
2015	22,883,813	6,497,983
2016	23,510,697	6,993,356



## 5 – YEAR CAPITAL IMPROVEMENT PROGRAM ( C.I.P.)

The County adopted its first five year C.I.P. in 1991, and continues to do so every year. Capital projects included in the CIP are defined as:

1. An expenditure that is for a County department, operation or in the best interest of the County
2. Generally non-recurring
3. Has a cost of over \$25,000
4. Has a service life of 7 years or more
5. Rolling stock and equipment replacement that is of critical importance to the functioning of the department involved

Major sources of funding are:

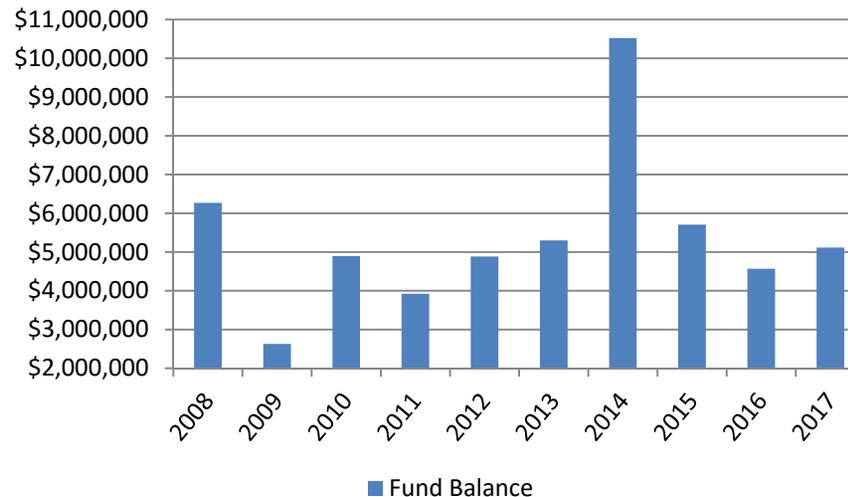
1. Prior year fund balance
2. Current year tax levy
3. Bonding (borrowing)
4. Revenues from enterprise funds (fees) to cover the cost to acquire replace or expand current capital needs

Using prior year undesignated fund balance allows for flexibility in the capital improvement process, provides stability to the tax rate because the unspent fund balance is not used to offset following years operating needs, and provides much needed funds for capital projects without borrowing. With this policy in place the departments are required to use only current revenues to finance their current operating needs. The following charts show the history of the funding used to finance capital projects. In 2004 the County Board formally adopted the CIP funding policy which states that undesignated funds remaining in the budget after the working capital formula is completed, are transferred, in the year following the audit, to the capital improvement program. The County has avoided borrowing for many projects by having this policy in place.

For the 2017 CIP budget, we allocated approximately \$5.1 million in fund balance, much of which came from undesignated fund balance remaining at the end of 2015.

Year	CIP (Fund Balance transfers)
2008	5,268,588
2009	2,630,781
2010	4,898,941
2011	3,925,026
2012	4,883,932
2013	5,300,089
2014	10,521,395
2015	5,707,032
2016	4,566,529
2017	5,116,650

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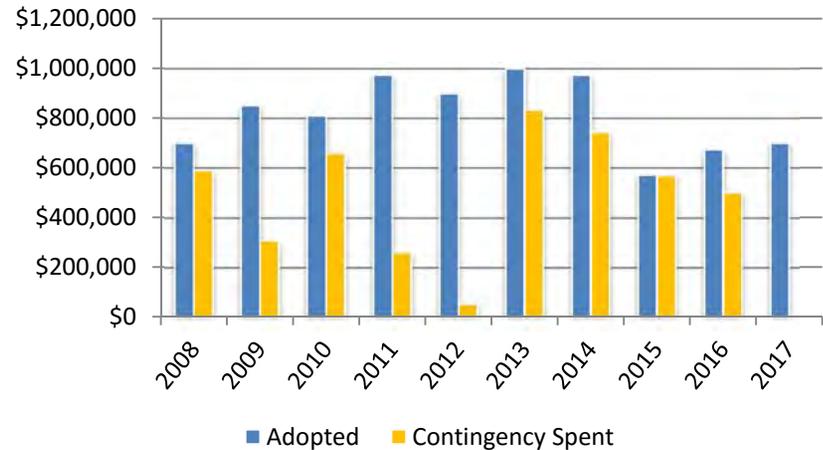


## CONTINGENT FUND

For many years Marathon County had in place a Contingent Fund Policy which set the Fund at approximately .7% of the gross operating budget for the year. In 2003 the policy changed slightly, setting the Contingent Fund at a “base” amount of \$700,000, and adjusting it based on the CPI each year (Consumer Price Index) only if needed. I am recommending that \$50,000 of the Contingent Fund be made available in 2017 to be used by the Finance and Property Committee for special funding requests and that the total fund for 2017 is \$700,000 which is equal to the base level. In 2016, \$475,000 of the total \$675,000 in contingency, was earmarked for NCHC for crisis and mental health services.

Budget Year	Adopted Contingent Fund	Contingent Fund Spent
2008	700,000	590,000
2009	850,000	310,000
2010	810,606	657,805
2011	975,000	262,600
2012	899,500	54,902
2013	1,000,000	832,981
2014	975,000	744,368
2015	572,086	570,000
2016	675,000	500,000*
2017	700,000	

\* estimate

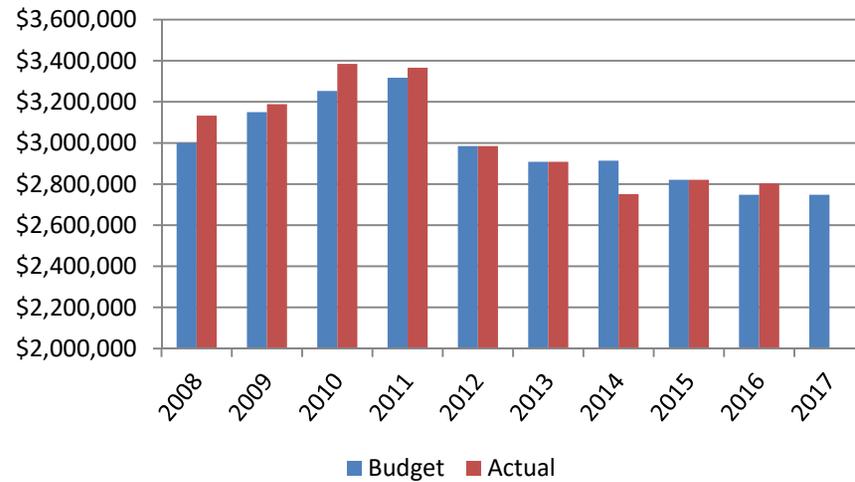


## TRANSPORTATION AIDS

Marathon County is entitled to a share of revenue collected for transportation purposes (gas tax) and distributed by the State of Wisconsin. The County's share of such revenue is based on formulas set forth under Section 86.30(9). The County's share of transportation revenues provides for fundamental transportation needs including maintenance, operation, and construction of safe local roads.

<b>TRANSPORTATION AIDS</b>		
Year	Budget	Actual
2008	3,000,000	3,132,814
2009	3,150,000	3,189,059
2010	3,252,840	3,384,634
2011	3,316,942	3,366,220
2012	2,985,247	2,985,247
2013	2,908,230	2,914,009
2014	2,914,009	2,750,997
2015	2,820,570	2,820,570*
2016	2,748,168	2,803,131
2017	2,748,168	N/A

\*Estimated

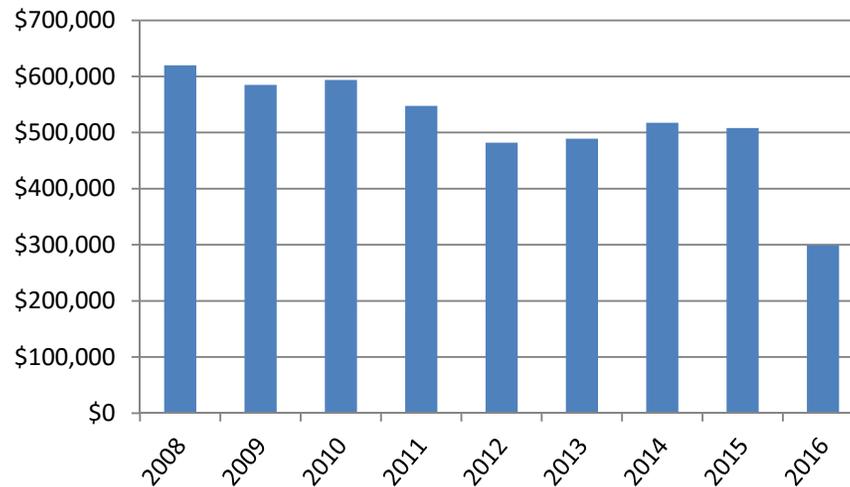


**CENTRAL WISCONSIN AIRPORT (CWA) AND THE PASSENGER FACILITY CHARGE**

Congress passed legislation in 1991 allowing airports to collect Passenger Facility Charges (PFCs) and that provision went into effect when the bill was signed into law in 1991. As of September 1, 2007, the PFC charge has been raised to \$4.50, which allows CWA to collect additional revenue for specific airport development projects. We continue to partner with Portage County to support the airport and determine the type of development needed in our regional airport that serves the entire Central Wisconsin area

PFC Revenue	
2008	619,784
2009	584,936
2010	593,790
2011	547,403
2012	481,846
2013	488,954
2014	517,290
2015	507,925
2016	*298,991

\*Through 8/31/2016



**MARATHON COUNTY  
EQUALIZED VALUE, TAX LEVY AND TAX RATE  
LAST FIFTEEN FISCAL YEARS**

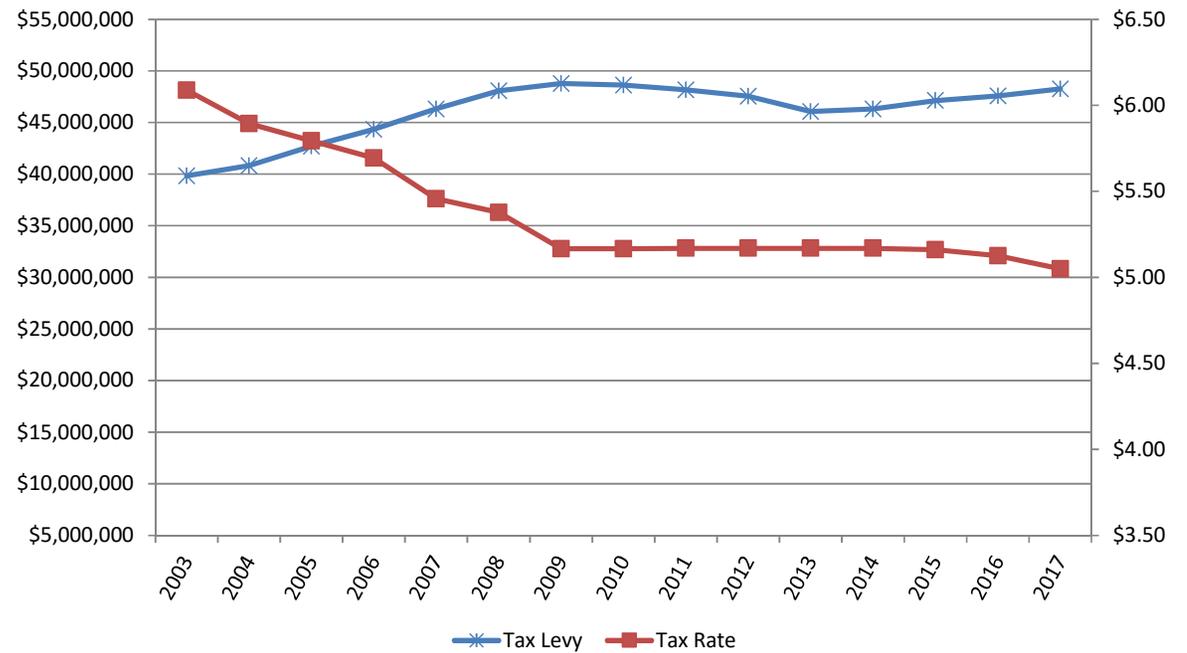
Levy Year	Settle-ment Year	Total Equalized Value (A)	Percent Change	Value of Tax Increment District (TID)	Total Equalized Value Minus TIDS (B)	Percent Change	Total Tax Levy	Percent Change	Tax Rates	Percent Change
2002	2003	6,799,167,800	4.75%	254,558,260	6,544,609,540	4.55%	39,846,548	4.45%	6.0884	-0.11%
2003	2004	7,152,373,100	5.19%	221,917,650	6,930,455,450	5.90%	40,850,300	2.52%	5.8943	-3.19%
2004	2005	7,640,172,300	6.82%	266,425,050	7,373,747,250	6.40%	42,730,820	4.60%	5.7950	-1.68%
2005	2006	8,147,380,600	6.64%	357,090,950	7,790,289,650	5.65%	44,360,284	3.81%	5.6943	-1.74%
2006	2007	8,951,412,200	9.87%	462,643,450	8,488,768,750	8.97%	46,326,948	4.43%	5.4574	-4.16%
2007	2008	9,495,029,700	6.07%	551,492,150	8,943,537,550	5.36%	48,093,638	3.81%	5.3775	-1.46%
2008	2009	10,081,570,300	6.18%	637,361,800	9,444,208,500	5.60%	48,793,927	1.46%	5.1665	-3.92%
2009	2010	10,047,154,800	-0.34%	630,064,100	9,417,090,700	-0.29%	48,653,812	-0.29%	5.1665	0.00%
2010	2011	9,844,078,200	-2.02%	522,724,000	9,321,354,200	-1.02%	48,191,420	-0.95%	5.1700	0.07%
2011	2012	9,724,225,700	-1.22%	522,724,000	9,201,742,900	-1.28%	47,573,011	-1.28%	5.1700	0.00%
2012	2013	9,393,543,300	-3.40%	478,492,600	8,915,050,700	-3.12%	46,090,851	-3.12%	5.1700	0.00%
2013	2014	9,468,196,600	0.79%	504,907,700	8,963,288,900	0.54%	46,340,765	0.54%	5.1700	0.00%
2014	2015	9,670,069,100	2.13%	534,379,500	9,135,689,600	1.92%	47,152,340	1.75%	5.1613	-0.17%
2015	2016	9,852,982,500	1.89%	534,379,500	9,289,260,900	1.68%	47,608,889	0.97%	5.1256	-0.69%
2016	2017	10,156,245,000	3.08%	596,412,600	9,559,832,400	2.91%	48,275,873	1.40%	5.0499	-1.48%

Source: Wisconsin Department of Revenue, Bureau of Property Tax Statistical Report of Property Valuations; the Annual Audited Financial Statements and the Adopted Budgets for Marathon County

Notes: (A) Due to varying assessment policies in the municipalities, the County uses equalized value of taxable property for tax levy purposes. The equalized value ratios are determined by the Wisconsin Department of Revenue, Bureau of Property Tax.  
(B) Equalized values are reduced by Tax Increment Districts (TID) value increments for apportioning the County tax levy.

## MARATHON COUNTY TAX LEVY & TAX RATE

Budget Year	Tax Levy	Tax Rate
2003	39,846,548	6.0884
2004	40,850,300	5.8943
2005	42,730,820	5.7950
2006	44,360,284	5.6943
2007	46,326,948	5.4574
2008	48,093,638	5.3775
2009	48,793,927	5.1665
2010	48,653,812	5.1665
2011	48,191,420	5.1700
2012	47,573,011	5.1700
2013	46,090,851	5.1700
2014	46,340,765	5.1700
2015	47,152,340	5.1613
2016	47,608,889	5.1256
2017	48,275,873	5.0499





**Marathon County Finance Department  
500 Forest Street  
Wausau, WI 54403**

July 20, 2016

To: Marathon County Department Heads  
From: Kristi Kordus  
RE: 2017 Budget Timeline-Payroll and Operating

## **2017 Budget Timeline**

### Time table

#### Mid July

- 2017 Payroll Reports will be sent to departments to review, make changes as needed, and approve. The worksheets are due back to Finance Department no later than July 22, 2016. These sheets will be the basis of your 2017 payroll budget.-**COMPLETED**

#### Week of August 1st

- 2017 Payroll Budgets reports will be sent to departments for inclusion in the 2017 budget. Departments that complete their own payroll budget information on PayBud will be able to enter 2017 payroll information starting sometime during the week of August 1.
- 2017 Operating Budget Spreadsheets and reports will be sent to the departments to enter the 2017 operating budget information

#### August 18

- All 2017 Payroll data must be approved, changes by the department are made and the information has been sent back to the Finance Department. As soon as you have approved your payroll information send your approval back to the Finance Department.

#### August 18

- Proposed department 2017 operating information (spreadsheet) will be completed and forwarded to the Finance Department

#### Week of August 22

- Those departments that submitted their 2017 budgets by August 18 will receive a completed report for review and final corrections.

#### August 29

- The department heads are responsible for verifying the amounts on the final version of the budget computer report.

#### September 6-20

- Departments will meet with the County Administration and the Finance Director to review the 2017 department budget.

#### October 10

- The Marathon County Human Resources/Finance Committee will review/approve the 2017 County Administrator Recommended budget

#### November 17

- The Marathon County Board will approve the 2017 County Budget