TO: The Honorable Marathon County Board of Supervisors

FROM: Brad Karger, County Administrator

DATE: October 11, 2017

SUBJECT: 2018 BUDGET MESSAGE

I present this Financial Plan and 2018 Annual Budget to the County Board, as required by Wisconsin Statute 59.033(5). The actual budget and tax levy for 2018 will be voted upon at the November meeting of the County Board. This document represents my recommendations for the operating budget for the year 2018, including funding for the 2018 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 Palmer 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 $5.04 to $4.95.

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.

THE PROPERTY TAX RATE IS REDUCED BY .09 CENTS AND HAS NOT BEEN INCREASED SINCE THE 1995 BUDGET

The tax rate is going down, but our property tax levy is increased by $954,981 or 2%. 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 $10,590,161,600, an increase of $433,916,600 (3.73%) over 2017. That increase minus the portion of the increase in tax increment districts, times the new tax rate ($4.95) generates a $954,981 increase in property tax dollars which are incorporated into the 2018 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 2018. For illustration the following chart compares the "average homeowner's" tax bill for 2010 thru 2018.

Budget Year	Property Value	Tax Rate	Tax Amount	$ Changes	% Changes
2018	$146,965	$4.95	$728.20	$ 7.65	1.06%
2017	$142,685	$5.04	$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 $7.65 even though the tax rate declined by .09 cents. This happened because of a 3% increase in their property value.

DRUG CRISIS TRIGGERS A FINANCIAL EMERGENCY AND SPEND DOWN OF WORKING CAPITAL

We are losing the war on drugs and this has both social and economic consequences.

In 1988, the County Board adopted a policy for retained working capital. The formula in the policy calls for a reserve of 8.5% of the County budget and last year the policy was amended to hold 8.33% of highway capital projects in reserve. In 2017, these amounts were $24,466,583 and $6,588,118.

The purpose of financial reserves are:

- To ensure sufficient cash flow should there be an unexpected delay in the receipt of grant funds and to adjust to simple timing issues with revenues and expenditures.
- To fund unanticipated expenditures, like the investments we made mid-year to enhance Courthouse security.
- To provide available funds to seize opportunities that emerge mid-year.

We are well reserved and the reserves were put there to be used for emergencies.

The social crisis in the form of a drug epidemic has created a situation where our best option is to invest some of those reserve dollars in programs and initiatives designed to make our community safer and reduce the costs to County government directly attributable to the drug epidemic.

We can continue to do what we have traditionally done and offset increases in mandated services with corresponding reductions in non-mandated services. For example, we could completely eliminate the Start Right Program ($1,301,841) designed to provide education, support and resources to families in Marathon County to raise healthy, school ready children and use those funds to offset the cost of boarding inmates in out-of-county jails ($1,200,000). That move would help us financially in the short-term, but will it really get us to where we want to be? I don't think so. I think that such a move will result in us being less safe as a community and in a worse position financially in the intermediate and long term.

This budget proposal declares a financial crisis of limited duration (less than five years) and during 2018 we will use $2,075,438 our reserved working capital to fund expenditures directly attributable to the drug crisis and invest in opportunities that have emerged to help us address the drug crisis.

The new opportunities that are funded with working capital are:

Creation of a new Deputy Sheriff position specializing in mental health, addiction and homelessness	$ 87,756
Establishment of a Drug Court (local match)	$ 98,214
Creation of an Information Specialist position in the District Attorney's Office	$ 25,019 (starts 9/6/18)

Expenses directly attributable to the drug crisis are:

Increase in medical/dental costs for inmates	$ 226,352
Out-of-county boarding of prisoners	$ 1,200,000
Increase in the cost of out-of-home placement of children	$ 438,097

The downside of our strategy is that we are spending down one-time money to support ongoing expenses.

The intention is that the spenddown of reserves is temporary. Our programs and new initiatives are expected to influence a reduction in drug use and a corresponding reduction in the County's costs associated with the use of illicit drugs including opioids, heroin and methamphetamines. If our initiatives work as expected, or if the drug crisis has hit its peak and starts to reduce on its own, we will have the opportunity to return our working capital reserves to 2017 levels.

This may sound very risky, but it is really not. We already had higher reserves than most other units of government and we will still have sufficient cash on hand to meet all of the goals of our working capital policy in 2018. Reducing our working capital by $2,075,438 we will still have $22,391,145 in County reserves to provide cash flow and meet contingencies, and our highway capital reserves stays the same (8.33% of highway projects) in 2017.

PRIORITY BASED BUDGETING (PBB)

Priority Based Budgeting has provided us with the database and the tools we need to shift our investments from lower priorities to higher priorities. Already the two standing committees that I provide administrative support have asked for reports on Quadrant 4, low priority programs and the general response has been that they all seem like needed programs.

To make the transitions necessary the standing committees will need to do more than familiarize themselves with the lower priority programs, they need to drill down deeper. For example, the Health and Human Services Committee heard a report on our water testing program and toured the laboratory and found this to be a needed program. But had they drilled down deeper, they may have asked why individuals and communities who benefit from the testing cannot be charged for the full cost of the water testing. The answer might be that the people who get their private well tested are currently paying their fair share, but we are charging the municipalities less than the cost of their tests, $34,764 less than our direct cost. We could just raise the fees charged to municipalities, but if they find a better option and take their business elsewhere, we won't be able to spread our overhead and we will either be out of the water testing business or provide a much greater County tax levy subsidy to the program than we do now. This is the kind of assessments of tradeoffs that our standing committees need to take the lead on.

One area that I have made some reductions in based in part on the PBB database is the staffing of University of Wisconsin Extension (UWEX). Substantially, all of UWEX programs landed in Quadrant 4, lower priority. This budget:

- Eliminates and Administrative Specialist position (vacant)
- Eliminates a Community Resource Development Specialist position (vacant)
- Eliminates a Youth Development Specialist position (vacant)
- Adds a Horticulture Specialist position

When the transitions are made we will have 3.5 FTE in educator positions and one clerical support position:

- Agriculture Specialist
- Horticultural Specialist
- 4-H County Support position
- Family Living Specialist (half-time)
- Administrative Coordinator

In making these adjustment, I tried to follow the preferences of the Education and Economic Development Committee.

No employees will be displaced as a result of these changes.

COUNTY EMPLOYEES

There are 9.66 FTE positions increased in 2018. The majority of these positions, 9 half-time (4.5 FTE) are Courthouse Security Deputies who began employment mid-year (July, 2017), in response to a County Board directive to enhance Courthouse security mid-year.

MARATHON COUNTY: FULL TIME EQUIVALENT EMPLOYEES

	2014	2015	2016	2017	2018	+ Incr -Decr.	See Note
Clerk of Circuit Court	34.00	34.00	34.00	34.00	34.00		
Conservation Planning Zoning	21.00	23.00	24.00	24.00	24.00		
Corporation Counsel	6.50	6.50	6.00	7.25	7.78	+0.53	(1)
County Administration	4.00	4.00	4.00	4.00	4.00		
County Clerk.	4.50	4.00	4.00	4.00	4.00		
District Attorney	12.80	13.80	13.80	13.80	14.80	+1.00	(2)
Emergency Management	2.00	2.00	2.00	2.00	2.00		
Employee Resources	6.80	6.80	6.80	6.80	6.80		
Facilities & Capital Management	23.70	23.70	23.70	35.70	35.70		
Finance	6.00	6.00	6.00	6.00	6.00		
Health	42.00	42.20	40.82	43.82	43.82		
Highway	77.00	78.50	78.50	78.50	78.50		
Library	44.90	44.90	46.10	46.10	46.10		
Medical Examiner	1.70	2.00	3.00	3.00	4.00	+1.00	(3)
Park Recreation & Forestry	43.00	43.00	43.00	43.00	43.00		
Register of Deeds	7.50	7.50	7.50	7.50	7.50		
Sheriff	180.00	186.85	187.85	187.85	193.35	+5.50	(4)
Social Services	111.23	111.73	107.50	111.00	113.63	+2.63	(5)
Solid Waste	7.50	8.00	8.00	9.00	9.00		
Treasurer	5.00	5.00	5.00	5.00	5.00		
UW Extension	2.00	2.00	2.00	2.00	1.00	-1.00	(6)
Veterans	2.75	2.75	2.75	2.75	2.75		
Total	**645.88**	**658.23**	**656.32**	**677.07**	**686.73**		
Central WI Airport	22.00	22.00	23.00	23.00	23.00		
ADRC – CW	58.73	57.71	57.71	58.11	58.11		
Special Education	76.50	81.50	83.50	84.00	84.00		

NOTES

(1) Increased Administrative Coordinator position to full-time. Increased Assistant Corporation Counsel position to .78. Position increases funded by intergovernmental agreement with Lincoln County in September 2017.

(2) New full-time IT Specialist funded effective September 2018.

(3) Added full-time Deputy Medical Examiner position in October 2017.

(4) Added 9 half-time (4.5 FTE) Courthouse Security Deputies in July 2017. Adding 1 Deputy Sheriff focusing on mental health issues related to law enforcement effective January 2018.

(5) Added .63 FTE Accountant position as part of a department reorganization in January 2017. Added 2 state funded Social Workers effective 1/1/18.

(6) One full-time Administrative Specialist deleted following a resignation. UWEX is part of a state reorganization to regionalize County offices.

*ADRC & Special Education have authority to add support positions – approved by their respective boards.

In deciding which positions to fill I have relied upon the priorities assigned by the Human Resources, Finance and Property Committee.

New & Expanded Position Requests - 2018						Admin Team Ranking	HR, Finance & Property Committee Ranking/ Recommendation	Approved & Included in 2018 Budget – by Co. Administrator
	Medical Examiner	Create	Deputy Medical Examiner (C42)		1.00		Approved to fill	Yes
1	CPZ*	Create .7	Zoning Tech (B23)	100% County Tax Levy	0.70	3	4	No
2	District Attorney	Create	Senior IT Specialist (C41)	100% County Tax Levy	1.00	2	2	Yes
3	Medical Examiner**	Create	Administrative Specialist (B21)	100% County Tax Levy	1.00	4	3	No
4	Sheriff's	Create	Deputy Sheriff	100% County Tax Levy	1.00	1	1	Yes
Grand Total Increase in FTE's & Funding (County & Other Funding)					4.70			
Approved Increase in FTE's & Funding Included in 2018 Budget per Co. Administrator					3.0			
*CPZ plans to use casual/seasonal/temporary employee budgeted funds and other funds within its 2018 budget with no additional budget increase required. ** Medical Examiner plans to use $10,000 budgeted casual employee funds and $5,000 from cremation authorizations to offset added costs.								

EMPLOYEE HEALTH CARE

Our cost of employee health care will not increase in 2018. This is great news! Our family rate ($1,849.81 mo.) in 2018 is lower than our 2011 rate ($1,938.30 mo.). I don't know of any other government organization that can make the claim that their cost of employee health care is less than it was seven (7) years ago with minimal change in plan design.

When I started my employment with Marathon County the family rate was $220.76 and the County paid the full premium. This chart will help you understand the history of our health care premiums since we started self-funding in 1983.

BREAKDOWN OF RATES FOR SELF-FUNDED HEALTH INSURANCE

Self-Funding Implemented in 1983

Updated - October 2, 2017

Year	SINGLE		Employee +1		FAMILY	
	Full Premium	% Increase	Full Premium	% Increase	Full Premium	% Increase
19983-84	$53.13				$132.83	
1985	$58.03	9.22%			$145.07	9.21%
1986	$69.47	19.71%			$160.86	10.88%
1987	$83.97	20.87%			$196.00	21.85%
1988	$94.17	12.15%			$220.76	12.63%
1989	$113.00	20.00%			$264.91	20.00%
1990	$135.60	20.00%			$317.89	20.00%
1991	$207.63	53.12%			$451.56	42.05%
1992	$209.71	1.00%			$456.08	1.00%
1993 (200/600)	$154.78	-26.19%			$382.67	-16.10%
1993 (100/300)	$161.61	-22.94%			$399.61	-12.38%
1994	$147.71	-4.57%			$370.12	-3.28%
1995	$156.11	5.69%			$387.44	4.68%
1996	$142.97	-8.42%			$365.97	-5.54%
1997	$210.89	47.51%			$498.32	36.16%
5/1/97 (PPO benefit plan for all employees except for Hwy Union)	$177.15	-16.00%			$418.59	-16.00%
1998 (1/5/98 - County won arbitration award RE: Hwy Union and PPO benefit plan)	$225.00	27.01%			$524.85	25.39%
1999	$253.23	12.55%			$584.71	11.41%
2000 - 5% employee contribution	$268.57	6.06%			$623.83	6.69%
2001 - 5% employee contribution	$282.20	5.08%			$758.76	21.63%
2002 - 5% employee contribution	$289.26	2.50%			$777.73	2.50%
2003 - 5% employee contribution	$318.19	10.00%			$855.50	10.00%

2004 - 5% employee contribution		$413.65	30.00%			$1,112.15	30.00%
2005 - 5% employee contribution		$463.29	12.00%			$1,245.60	12.00%
2006 - 5% employee contribution		$491.09	6.00%			$1,320.34	6.00%
2007 - 5% employee contribution		$510.73	4.00%			$1,373.15	4.00%
2008 - 5% employee contribution		$592.45	16.00%			$1,592.85	16.00%
2009 - 5% employee contribution		$616.15	4.00%			$1,656.57	4.00%
2010 - 5% employee contribution		$683.14	10.87%			$1,838.79	11.00%
2011 - 10% Non-represented; 5% union employee contribution		$720.31	5.44%			$1,938.30	5.41%
2012 -12.6% employee contribution		$615.55	-14.54%	$1,494.20	N/A	$1,757.88	-9.31%
2013 -12.6% employee contribution		$648.12	5.29%	$1,573.26	5.29%	$1,850.89	5.29%
2014 -12.6% employee contribution		$731.08	12.80%	$1,774.65	12.80%	$2,087.81	12.80%
2015 -12.6% employee contribution		$731.08	0.00%	$1,774.65	0.00%	$2,087.81	0.00%
2016 -12.6% employee contribution	Aspirus	$686.34	-6.12%	$1,666.04	-6.12%	$1,960.04	-6.12%
	Broad	$737.50	0.88%	$1,790.26	0.88%	$2,106.18	0.88%
2017 -12.6% employee contribution	Aspirus	$669.18	-2.50%	$1,624.39	-2.50%	$1,911.04	-2.50%
	Broad	$719.06	-2.50%	$1,745.50	-2.50%	$2,053.53	-2.50%
2018 -12.6% employee contribution	Aspirus	$655.94	-1.98%	$1,574.24	-3.09%	$1,849.81	-3.20%
	Broad	$711.89	-1.00%	$1,710.04	-2.03%	$2,009.58	-2.14%

Multiple factors are likely responsible for our sustained success:

- When we stopped allowing retiring County employees to stay on the health plan in retirement, several employees with health concerns retired just prior to implementation and have recently gone off the plan as they became Medicare eligible.
- There have been some plan design changes that might have had some impact.
- The negotiated discounts with Aspirus and other medical service providers have had an impact.
- Our wellness program focuses on promoting healthy eating, active lifestyles and preventative health care seems to have contributed.

Healthier employees are the only long-term strategy for increasing productivity, reducing absenteeism and controlling the cost of employee health care. Our health coach, Weight Watchers at Work, Zumba, and health promotions are investments that seem to be paying off. March 1, 2018, we will be adding an on-site clinic, shared with NCHC, to the mix!

EMPLOYEE COMPENSATION

2% of payroll ($801,494) has been budgeted to fund performance increases. I know that we should fund more for our performance-based pay system, but the truth is that we cannot afford more.

WORKER'S COMPENSATION

Our set asides for worker's compensation benefits are reduced by 18%. This will result in a savings of $249,773 which is attributable to our claims experience, which has been very good.

I credit a stronger culture and better management for reducing this cost and better protecting our employees from workplace illnesses and injuries.

LENA: MEASURING TALK WITH CHILDREN BIRTH TO THREE

In an expansion of our employee wellness program I have set aside $7,875 for Marathon County to be part of a coalition of area employers who will share a new technology (LENA) which measures the quantity and quality of interactive talk with children birth to three. The plan is for local foundations to purchase the equipment and for the Marathon County Public Library to own the equipment and administer the program. Our financial contribution will make the technology available to our employees.

To give you some background:

- Interactive talk with small children has been proven to be a key factor in early brain development.
- LENA is the industry standard for measuring talk with children birth to three.
- LENA generates feedback designed to help parents or caregivers improve talk and conversations with their children.
- The results from other communities have been stronger families and children more prepared to succeed in school.

The goal is to help our employees who are also new parents improve early language which will improve cognitive, emotional and social development and improve school readiness.

The program is not yet fully formed. The intent is to have funds available so that Marathon County can participate in this exciting community initiative when it is ready for implementation in 2018.

ADULT DETENTION FACILITY

The Adult Detention Facility and out-of-county boarding of prisoners has reached crisis stages. We have to do something different. What we have been doing to divert people from jail with alternative programs is working, but it isn't enough. Our hard cost of out-of-county board of prisoners is $1.2 million, but that does not include all the transports that the Sheriff Deputies make for court appearances and medical appointments.

Our average monthly jail population in 2017 is 405.75, compared to 373.50 in 2016 and 297.09 in 2011:

YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	MONTHLY AVERAGE
2017	400	413	399	397	394	399	422	422						405.75 thru Aug
2016	351	359	348	358	361	370	380	371	401	410	378	395	**4482**	373.50
2015	327	329	345	365	356	337	328	331	338	337	340	339	**4072**	339.33
2014	343	349	342	352	341	342	347	341	344	347	358	329	**4135**	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	**3918**	326.50
2011	287	293	305	303	298	305	298	301	298	293	294	290	**3565**	297.09
2010	303	298	298	312	302	296	303	312	300	302	292	284	**3602**	300.16
2009	303	315	326	317	334	335	326	339	338	324	326	315	**3898**	324.83
2008	336	340	350	346	347	359	346	355	352	359	354	328	**4172**	347.67
2007	326	326	330	319	322	334	326	323	341	357	349	334	**3987**	332.25
2006	357	361	381	387	376	375	366	334	350	337	327	317	**4268**	356.50
2005	304	300	316	337	324	337	353	339	327	353	357	361	**4008**	334.00

I'll be honest, I don't know what the answer is. We continue to expand house arrests, we continue to offer alternatives to incarceration to low risk offenders, the OWI Court has been successful beyond expectations. In 2018, we will add a Deputy Sheriff specializing in mental health and addictions and a Drug Court.

NORTH CENTRAL HEALTH CARE (NCHC)

North Central Health Care did an awesome job at presenting their budget this year. The overall budget is a 7.8% increase over 2017. However, Marathon County's tax levy appropriation is $4,920,219 ($33,000 decrease, less than a 1% reduction) for human services operations and $1,700,000 for the nursing home (0% increase). The budget is presented in an easily readable form and if you have any interest at all, I suggest that you take the time to read it.

Some of the key highlights from Marathon County's perspective are:

- Crisis Services in adding four crisis professionals. This will provide better case management for involuntary clients under commitments or settlement agreements.

- The MMT Program, a 21-day substance abuse recovery program is expanding form 6 beds to 15 beds to better meet community needs and reduce the current waiting list.

- Mount View Care Center will get the same County appropriation as 2017 ($1,700,000) but there is a new committee working with a consultant to try and reduce the County appropriation. I don't think the nursing home will ever be able operate without some County appropriation, but reducing the levy to the cost of County residents in protective placement that the County is responsible for whether or not it operates a nursing home, might be a realistic goal. When the Mount View Care Center Committee last calculated the cost of caring for 37 people in protective placement outside of Mount View Care Center, it estimated a cost of $1,350,500.

Whether the new governance structure with the Retained County Authority (RCA) is working well is a matter of opinion. Any time you change governance structure it will be a challenge, but I think that there are some important accomplishments: (1) I think that police officers will be much more effective working with an involuntary client's case manager than they were when they had to rely on a crisis worker who was opening the person's file for maybe the first time on the day of an event; (2) in-patient substance abuse treatment will more than double its capacity meeting a pressing community need; and (3) right, wrong or indifferent we have resolved the issue of executive salaries and we can move forward with a known salary structure in place that is accepted by the member counties.

You can read the full NCHC budget presentation online. It is located in the packet for the 9/28/17 meeting of the Retained County Authority Committee.

CAPITAL IMPROVEMENT PROGRAM (CIP)

Last year we cut back our Capital Improvement Program and a number of County Board members have told me they now regret that decision.

We have $3,246,108 of fund balance to apply to CIP and that is not enough to fund the rolling stock, technology, recurring projects and ranked projects.

The Capital Improvement Committee feels strongly that we need to:

- Set aside $1,027,832 for technology.

- Fund rated programs that scored higher than 400.

Because we don't have money in other funds that we can easily transfer into CIP and fund all of our capital needs, I recommend that we borrow $4,419,266 and fund all of our ranked projects that score higher than 400. These projects are eligible for borrowing and the repayment of debt is not constrained by the levy caps.

The duration of the bonds can be decided by the Human Resources, Finance and Property Committee. The repayment period can be as short as a year. Most of what I hear discussed by County Executives and Administrators are 10 – 15 year bonds.

COUNTY HIGHWAY PAVING PROGRAM (BITUMINOUS RESURFACING AND MAINTENANCE)

All of the vehicle registration fee income ($2,898,902) has been applied to the County Road Paving Program. Additionally, we will receive a slight increase in Government Transportation Aids (GTA) $3,345,441 and $615,977 in County Highway Improvement Funds (CHIPS) and $500,000 from the Bureau of Indian Affairs (BIA) via the HoChunk Nation.

The program is fully funded and we are still doing 30 miles of resurfacing at a total of $6,290,182. The addition of the BIA money and a moderate increase in GTA and CHIPS the amount of County tax levy we need to invest in County Highway Paving is Program down $886,888 from 2017. We will fund the remaining portion of the projects with tax levy of $2,157,803.

SUPPORT FOR OTHER AGENCIES

Consistent with the wishes of the Public Safety Committee I have added $5,000 for Crime Stoppers. All other support for other agencies are the same in 2018 as they were in 2017:

Historical Society	$ 54,376
North Central Wisconsin Community Action Program (NCWCAP)	$ 33,757
Women's Community	$ 75,000
Aging & Disability Resource Center of Central Wisconsin (ADRC-CW)	$ 395,367
North Central Wisconsin Regional Planning Commission (NCWRPC)	$ 43,000
Marathon County Development Corporation (MCDEVCO)	$ 180,000
Entrepreneurial Bootcamp	$ 40,000
Partners for Progressive Agriculture	$ 20,000
Wisconsin Valley Fair	$ 20,000
Healthy Teens Initiative	$ 25,000
Economic Development	$ 45,000
Crime Stoppers	$ 5,000

The County's funding of the City-County Information Technology Commission is $1,487,894, a 2.86% increase over 2017.

By agreement you cannot reduce the amount contributed for City-County Information Technology for the Regional ADRC-CW. All others you can do as you think best.

I remember this was a source of discussion last year and the only thing that has changed is the new funding for Crime Stoppers

OUT-OF-HOME PLACEMENTS OF CHILDREN

In 2018, we will spend more than 5 million dollars placing children in the community or in an institution of care:

Placement Type	Actual	10 year	Budgeted	Average Placement Cost	Budgeted Placement Cost
Correctional Care	1	3	1	$105,704	$ 105,704
Residential Care Center	16	16	15	$137,549	$2,338,329
Group	10	13	11	$ 74,914	$ 824,055
Treatment Foster Home	11	11	12	$ 46,373	$ 556,470
Specialized Foster Home	17	16	17	$ 20,471	$ 348,013
Foster Home	72	66	73	$ 10,745	$ 784,362
County Kinship	78	19	80	$ 2,784	$ 222,720
Foster Care to 21	0	NA	0	0	-
TOTAL	205		209		$5,179,653

This represents a $438,097 increase over 2017 that is supported by the Social Services Board as a necessary expenditure. This isn't only about the drug epidemic, but the cost increases are mostly attributable to the drug epidemic.

PARKS DEPARTMENT SMALL CAPITAL PROJECTS

The County Park System includes a lot of buildings, shelters, roads, fences. Some of the buildings and shelters were built during the depression as part of the federal employment program. All facilities need regular maintenance and updating.

This year, as in the past, I have asked the Parks Director to limit these small capital expenditures to $100,000 and just like prior years that total cost estimate came up to exactly $100,000.

Marathon Park, East Gate Hall front and rear door replacements	$ 17,000
Marathon Park, Midway and Spray Pad restroom floor coatings.	$ 4,000
Marathon Park, Ice Arena chiller installation	$ 17,179
Dells & Mission Lake, shelter roofs replacement	$ 14,000
Concessions, walk in cooler*	$ 7,000
Events, electric spider boxes*	$ 450
Operations Shop, water cooler replacement*	$ 850
Operations Shop, fencing*	$ 3,000
Forest Units, roadway granite	$ 13,271
Marathon Park, Poultry Barn cement block replacement	$ 3,650
Cherokee Park, fireplace rebuilds	$ 19,600
Total	$ 100,000

*indicates 50% cost share with City, cost show are County's share

You can eliminate this funding, but just like owning an older home, if you don't keep up with the small projects, you will eventually have a much larger project.

SUMMARY OF KEY CHANGES IN THE 2018 BUDGET AND A PREVIEW OF THE 2019 BUDGET

New in 2018 budget is:

- 2,075,438 reduction in our working capital which will be used to fund costs directly related to the drug epidemic and initiatives in response to the drug epidemic.
- 9.66 F.T.E. new positions; 4.5 F.T.E.'s are Court Security Deputies
- $4,419,266 of bonding to fund capital improvement projects that will have to be paid off over time.
- The business side of our County Government continues strong and we will save $249,773 in workers compensation and we will experience no increase in the cost of employee health care. $801,494 has been allocated to performance increases for our workforce of 686.73 F.T.E.'s.

In anticipation of the 2019 budget:

- We need clear direction for Mount View Care Center.
- We need to reallocate funds in lower quadrant programs to fund emerging priorities. This will involve some hard choices, but we have in place a methodology that will help us explain the rationale and limit unintended consequences. Besides Washington County did – so can we.
- We need to pull together and create a comprehensive plan for addressing illicit drug use in Marathon County. The plan and regular progress reports need to be "front and center" of the work at the County Board. This is our most important work.

MARATHON COUNTY
TAX LEVY & TAX RATE

Budget Year	Tax Levy	Tax Rate
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	48,180,111	5.0398
2018	49,135,092	4.9549

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
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%	48,180,111	1.20%	5.0398	-1.67%
2017	2018	10,590,161,600	4.27%	673,681,200	9,916,480,400	3.73%	49,135,092	1.98%	4.9549	-1.68%

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
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2014 - 2018 County Administrator Recommended

	Expenses			Revenues			Tax Levy		
Department	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Administration									
2018	621,520	1,845	0.30%	1,750	0	0.00%	619,770	1,845	0.30%
2017	619,675	9,607	1.57%	1,750	0	0.00%	617,925	9,607	1.58%
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	0.00%	1,750	0	0.00%	660,972	201,099	43.73%
Administration/Justice System Alternatives									
2018	1,727,108	248,464	16.80%	487,214	275,214	129.82%	1,239,894	(26,750)	-2.11%
2017	1,478,644	(14,058)	-0.94%	212,000	0	0.00%	1,266,644	(14,058)	-1.10%
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	0.00%	60,578	(272,086)	0.00%	1,186,604	397,231	50.32%
Capital Improvements									
2018	2,607,378	266,472	11.38%	2,367,328	404,172	20.59%	240,050	(137,700)	-36.45%
2017	2,340,906	(1,180,775)	-33.53%	1,963,156	(1,398,525)	-41.60%	377,750	217,750	136.09%
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)	0.00%	4,404,200	(82,535)	0.00%	223,000	0	0.00%
Clerk of Circuit Courts									
2018	3,294,675	(68,641)	-2.04%	1,680,580	0	0.00%	1,614,095	(68,641)	-4.08%
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	0.00%	1,713,600	(84,500)	0.00%	1,377,439	163,297	13.45%
Conservation, Planning & Zoning									
2018	3,380,388	86,964	2.64%	1,997,915	85,467	4.47%	1,382,473	1,497	0.11%
2017	3,293,424	(291,180)	-8.12%	1,912,448	(307,480)	-13.85%	1,380,976	16,300	1.19%
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	0.00%	2,763,159	933,471	0.00%	1,239,900	3,081	0.25%

MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2014 - 2018 County Administrator Recommended

	Expenses			Revenues			Tax Levy		
Department	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Contingency									
2018	700,000	41,307	6.27%	0	0	0.00%	700,000	41,307	6.27%
2017	658,693	(16,307)	-2.42%	0	0	0.00%	658,693	(16,307)	-2.42%
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)	0.00%	0	0	0.00%	975,000	(25,000)	-2.50%
Corporation Counsel									
2018	817,506	71,523	9.59%	379,051	80,000	26.75%	438,455	(8,477)	-1.90%
2017	745,983	87,338	13.26%	299,051	50,000	20.08%	446,932	37,338	9.12%
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)	0.00%	247,196	(13,531)	0.00%	345,271	13,159	3.96%
County Board of Supervisors									
2018	433,211	5,442	1.27%	0	0	0.00%	433,211	5,442	1.27%
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	0.00%	0	0	0.00%	376,214	5,453	1.47%
County Clerk									
2018	751,251	39,676	5.58%	271,210	55,000	25.44%	480,041	(15,324)	-3.09%
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	0.00%	302,360	43,910	0.00%	432,970	(11,016)	-2.48%
Debt Service									
2018	1,824,750	134,262	7.94%	150,000	50,000	50.00%	1,674,750	84,262	5.30%
2017	1,690,488	(104,012)	-5.80%	100,000	0	0.00%	1,590,488	(104,012)	-6.14%
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	0.00%	100,000	0	0.00%	1,695,650	12,250	0.73%

MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2014 - 2018 County Administrator Recommended

	Expenses			Revenues			Tax Levy		
Department	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
District Attorney									
2018	1,343,949	61,014	4.76%	263,712	76,777	41.07%	1,080,237	(15,763)	-1.44%
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	0.00%	237,500	34,088	0.00%	980,390	20,192	2.10%
Emergency Management									
2018	761,058	(8,183)	-1.06%	159,004	(14,614)	-8.42%	602,054	6,431	1.08%
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	0.00%	156,152	9,002	0.00%	535,479	421,470	369.68%
Employee Resources									
2018	553,804	9,948	1.83%	16,300	4,500	38.14%	537,504	5,448	1.02%
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)	0.00%	16,800	(100,000)	0.00%	497,114	(133,494)	-21.17%
Facilities and Capital Management									
2018	4,807,293	27,281	0.57%	927,730	(222,620)	-19.35%	3,879,563	249,901	6.88%
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	0.00%	711,088	(5,679)	0.00%	1,869,040	48,569	2.67%
Finance									
2018	732,259	(3,870)	-0.53%	101,500	(17,500)	-14.71%	630,759	13,630	2.21%
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	0.00%	221,844	123,479	0.00%	508,423	36,953	7.84%

MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2014 - 2018 County Administrator Recommended

	Expenses			Revenues			Tax Levy		
Department	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Finance-General County Insurance									
2018	0	(129,503)	-100.00%	0	0	0.00%	0	(129,503)	-100.00%
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)	0.00%	0	0	0.00%	328,509	(60,453)	-15.54%
Health									
2018	4,997,702	(181,380)	-3.50%	2,023,961	(170,604)	-7.77%	2,973,741	(10,776)	-0.36%
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	0.00%	2,061,828	40,167	0.00%	2,868,903	139,626	5.12%
Highway									
2018	28,922,842	(165,465)	-0.57%	21,230,402	(1,755,960)	-7.64%	7,692,440	1,590,495	26.07%
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	0.00%	25,392,309	5,701,785	0.00%	6,064,496	(1,241,779)	-17.00%
Insurance									
2018	15,743,693	(741,312)	-4.50%	15,743,693	(741,312)	-4.50%	0	0	0.00%
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)	0.00%	16,787,474	(1,393,506)	0.00%	0	(150,000)	-100.00%
Library									
2018	3,693,438	(18,710)	-0.50%	201,116	(40,000)	-16.59%	3,492,322	21,290	0.61%
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)	0.00%	181,116	(85,000)	0.00%	3,332,351	35,841	1.09%

MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2014 - 2018 County Administrator Recommended

	Expenses			Revenues			Tax Levy		
Department	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Medical Examiner									
2018	615,746	74,248	13.71%	250,000	40,000	19.05%	365,746	34,248	10.33%
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	0.00%	120,000	20,000	0.00%	122,063	5,046	4.31%
Parks, Recreation & Forestry									
2018	5,283,887	221,590	4.38%	3,253,424	328,647	11.24%	2,030,463	(107,057)	-5.01%
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	0.00%	2,764,620	343,569	0.00%	1,953,214	246,723	14.46%
Register of Deeds									
2018	701,429	(129,086)	-15.54%	951,000	(111,000)	-10.45%	(249,571)	(18,086)	-7.81%
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)	0.00%	1,082,002	469	0.00%	(214,841)	(22,393)	-11.64%
Sheriff									
2018	13,020,503	285,790	2.24%	649,959	30,620	4.94%	12,370,544	255,170	2.11%
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	0.00%	777,312	(4,567)	0.00%	11,407,317	429,644	3.91%
Sheriff-Adult Correction/Juvenile Detention									
2018	8,692,813	828,017	10.53%	2,428,977	1,203,352	98.18%	6,263,836	(375,335)	-5.65%
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	0.00%	1,112,193	120,893	0.00%	5,749,126	724,503	14.42%

MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2014 - 2018 County Administrator Recommended

	Expenses			Revenues			Tax Levy		
Department	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Sheriff-Shelter Home									
2018	512,309	(12,043)	-2.30%	75,090	(11,500)	-13.28%	437,219	(543)	-0.12%
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	0.00%	89,890	9,500	0.00%	404,621	18,774	4.87%
Social Services\Child Support									
2018	19,649,232	(3,414,506)	-14.80%	12,038,663	(3,390,561)	-21.97%	7,610,569	(23,945)	-0.31%
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	0.00%	13,186,366	4,372,555	0.00%	7,409,823	(26,651)	-0.36%
Solid Waste									
2018	3,991,641	(74,077)	-1.82%	3,991,641	(74,077)	-1.82%	0	0	0.00%
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)	0.00%	4,951,340	(2,151,070)	0.00%	0	0	0.00%
Support Other Agencies									
2018	9,044,613	(7,899)	-0.09%	20,000	0	0.00%	9,024,613	(7,899)	-0.09%
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	0.00%	20,000	0	0.00%	10,005,233	36,008	0.36%
Transfer Between Funds									
2018	7,028,980	(1,662,946)	-19.13%	7,028,980	(1,662,946)	-19.13%	0	0	0.00%
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	0.00%	13,717,584	6,933,141	0.00%	0	0	0.00%

MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2014 - 2018 County Administrator Recommended

	Expenses			Revenues			Tax Levy		
Department	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Treasurer									
2018	536,271	(13,110)	-2.39%	19,427,500	282,887	1.48%	(18,891,229)	(295,997)	-1.59%
2017	549,381	(1,117)	-0.20%	19,144,613	386,215	2.06%	(18,595,232)	(387,332)	-2.13%
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	0.00%	17,111,789	1,059,498	0.00%	(16,545,115)	(1,048,772)	-6.77%
UW-Extension									
2018	317,015	(120,663)	-27.57%	68,417	16	0.02%	248,598	(120,679)	-32.68%
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	0.00%	68,334	0	0.00%	349,481	5,164	1.50%
Veterans Administration									
2018	225,945	13,272	6.24%	13,000	6,782	109.07%	212,945	6,490	3.14%
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	0.00%	13,000	0	0.00%	202,118	5,389	2.74%
Central Wisconsin Airport									
2018	4,268,987	1,127,649	35.90%	4,268,987	1,127,649	35.90%	0	0	0.00%
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	0.00%	3,215,276	57,826	0.00%	0	0	0.00%
Central Wisconsin Airport Debt									
2018	1,407,350	704,374	100.20%	1,407,350	704,374	100.20%	0	0	0.00%
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	0.00%	757,650	9,377	0.00%	0	0	0.00%

MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2014 - 2018 County Administrator Recommended

	Expenses			Revenues			Tax Levy		
Department	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Special Education									
2018	5,719,422	197,538	3.58%	5,719,422	197,538	3.58%	0	0	0.00%
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	0.00%	4,915,107	82,781	0.00%	0	0	0.00%
ADRC - CW									
2018	6,709,548	48,907	0.73%	6,709,548	48,907	0.73%	0	0	0.00%
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	0.00%	6,411,829	129,082	0.00%	0	0	0.00%
Totals									
2018	165,439,516	(2,255,811)	-1.35%	116,304,424	(3,210,792)	-2.69%	49,135,092	954,981	1.98%
2017	167,695,327	2,602,132	1.58%	119,515,216	2,030,910	1.73%	48,180,111	571,222	1.20%
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	0.00%	125,673,246	15,832,119	0.00%	46,340,765	249,914	0.54%

MARATHON COUNTY
FIVE YEAR SUPPORT FOR OTHER AGENCIES COMPARISON
2014 - 2018 County Administrator Recommended

	Expenses			Revenues			Tax Levy		
Department	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
ADRC-CW									
2018	395,367	0	0.00%	0	0	0.00%	395,367	0	0.00%
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%
Community Action									
2018	33,757	0	0.00%	0	0	0.00%	33,757	0	0.00%
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%
Economic Development									
2018	45,000	0	0.00%	0	0	0.00%	45,000	0	0.00%
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%
Economic Development-Educational Bootcamp									
2018	40,000	0	0.00%	0	0	0.00%	40,000	0	0.00%
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%
Historical Society									
2018	54,376	0	0.00%	0	0	0.00%	54,376	0	0.00%
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%

MARATHON COUNTY
FIVE YEAR SUPPORT FOR OTHER AGENCIES COMPARISON
2014 - 2018 County Administrator Recommended

	Expenses			Revenues			Tax Levy		
Department	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Healthy Teens Initiative									
2018	25,000	0	0.00%	0	0	0.00%	25,000	0	0.00%
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	100.00%
2014	0	0	0.00%	0	0	0.00%	0	0	0.00%
Humane Society									
2018	0	0	0.00%	0	0	0.00%	0	0	0.00%
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)	0.00%	0	0	0.00%	0	(70,766)	-100.00%
McDevco									
2018	180,000	0	0.00%	0	0	0.00%	180,000	0	0.00%
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%
North Central Regional Planning									
2018	43,000	(6,300)	-12.78%	0	0	0.00%	43,000	(6,300)	-12.78%
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	0.00%	0	0	0.00%	50,000	4,000	8.70%
Partnership Progressive Agriculture									
2018	20,000	(15,000)	-42.86%	0	0	0.00%	20,000	(15,000)	-42.86%
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	0.00%
2014	35,000	35,000	0.00%	0	0	0.00%	35,000	35,000	100.00%

MARATHON COUNTY
FIVE YEAR SUPPORT FOR OTHER AGENCIES COMPARISON
2014 - 2018 County Administrator Recommended

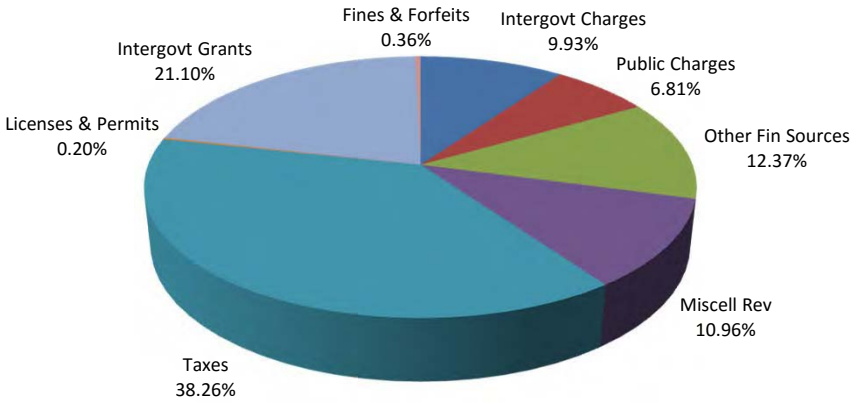
	Expenses			Revenues			Tax Levy		
Department	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Wisconsin Valley Fair									
2018	20,000	0	0.00%	0	0	0.00%	20,000	0	0.00%
2017	20,000	0	0.00%	0	0	0.00%	20,000	0	0.00%
2016	20,000	0	0.00%	0	0	0.00%	20,000	0	0.00%
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%
Woman's Community									
2018	75,000	0	0.00%	20,000	0	0.00%	55,000	0	0.00%
2017	75,000	0	0.00%	20,000	0	0.00%	55,000	0	0.00%
2016	75,000	23,350	45.21%	20,000	0	0.00%	55,000	23,350	73.78%
2015	51,650	3,076	6.33%	20,000	0	0.00%	31,650	3,076	10.77%
2014	48,574	0	0.00%	20,000	0	0.00%	28,574	0	0.00%
City-County IT Commission									
2018	1,487,894	41,401	2.86%	0	0	0.00%	1,487,894	41,401	2.86%
2017	1,446,493	17,763	1.24%	0	0	0.00%	1,446,493	17,763	1.24%
2016	1,428,730	55,849	4.07%	0	0	0.00%	1,428,730	55,849	4.07%
2015	1,372,881	88,564	6.90%	0	0	0.00%	1,372,881	88,564	6.90%
2014	1,284,317	67,774	0.00%	0	0	0.00%	1,284,317	67,774	5.57%
Health Care Center									
2018	6,620,219	(33,000)	-0.50%	0	0	0.00%	6,620,219	(33,000)	-0.50%
2017	6,653,219	(1,210,623)	-15.39%	0	0	0.00%	6,653,219	(1,210,623)	-15.39%
2016	7,863,842	0	0.00%	0	0	0.00%	7,863,842	0	0.00%
2015	7,863,842	0	0.00%	0	0	0.00%	7,863,842	0	0.00%
2014	7,863,842	0	0.00%	0	0	0.00%	7,863,842	0	0.00%
Crime Stoppers									
2018	5,000	5,000	0.00%	0	0	0.00%	5,000	5,000	100.00%
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	0	0.00%	0	0	0.00%	0	0	0.00%
Totals									
2018	9,044,613	(7,899)	-0.09%	20,000	0	0.00%	9,024,613	(7,899)	-0.09%
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	0.00%	20,000	20,000	0.00%	10,005,233	36,008	0.36%

MARATHON COUNTY
2009-2018
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
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	25,913,084	165,093,195
2017	64,157,461	35,390,731	339,785	600,080	11,428,129	16,653,989	18,373,910	20,751,242	167,695,327
2018	65,479,444	34,482,675	336,885	600,080	11,449,400	16,728,874	17,128,989	19,233,169	165,439,516

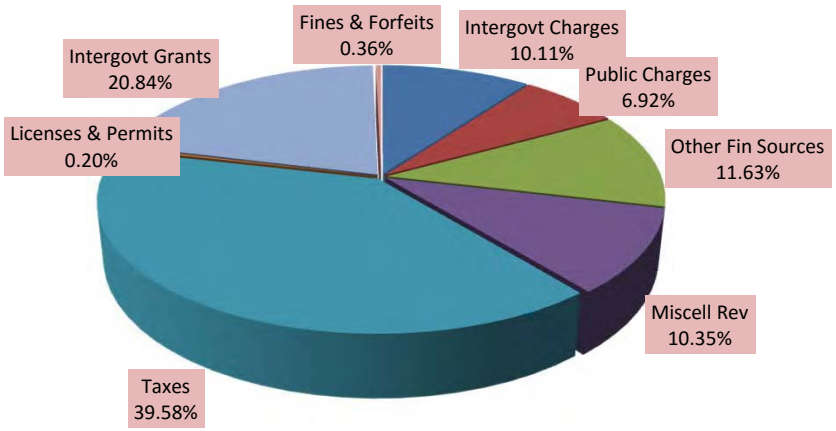
MARATHON COUNTY
Revenue Budget by Category

Adopted 2017



$167,695,327

Recommended 2018



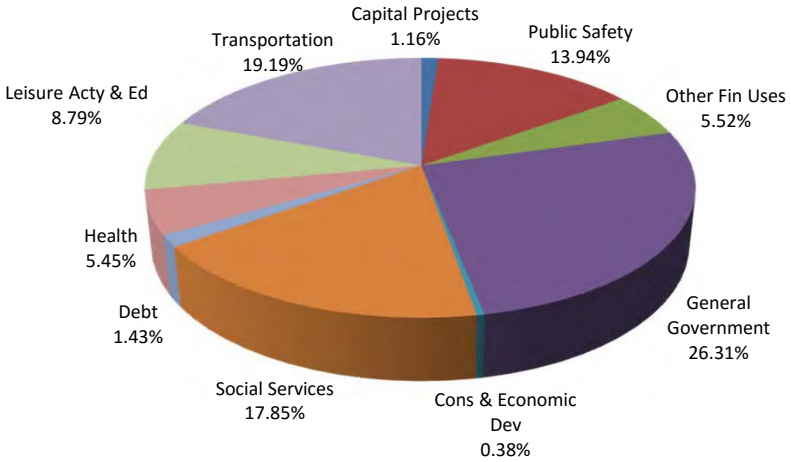
$165,439,516

MARATHON COUNTY
2009-2017
EXPENSE BUDGET HISTORY BY ACTIVITY

Year	General Government	Public Safety	Transpor-tation	Health	Social Services	Leisure Activities & Education	Conservation & Economic Development	Debt Service	Capital Outlay	Other Financing Uses	Total Adopted Budget
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	14,571,371	658,368	2,687,776	3,521,681	6,477,754	165,093,195
2017	44,122,509	23,371,746	32,178,007	9,135,089	29,937,052	14,734,007	629,272	2,393,464	1,943,906	9,250,275	167,695,327
2018	43,316,465	24,713,791	32,188,442	8,871,078	26,584,725	15,013,762	761,143	3,232,100	2,607,378	8,150,632	165,439,516

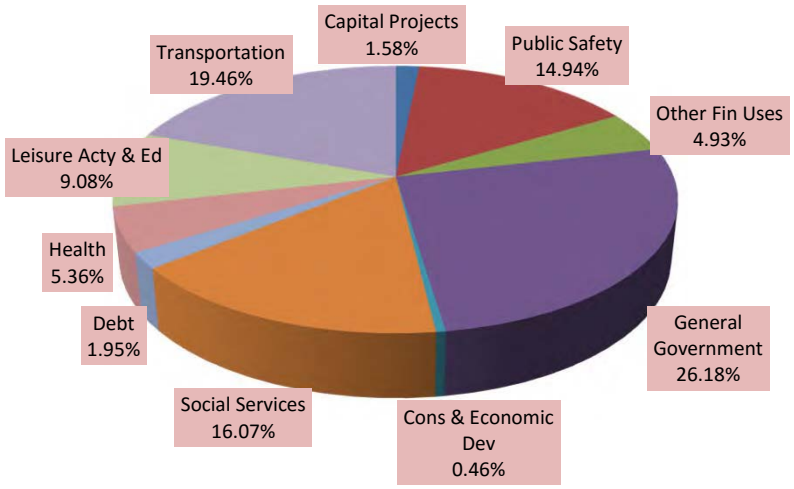
MARATHON COUNTY
Expense Budget by Activity

Adopted 2017



$167,695,327

Recommended 2018



$165,439,516

2018 CIP PROJECT REQUESTS

					FUNDING SOURCES							
Type	Department	Project Request Cost	PROJECT DESCRIPTION	Project Rank	CIP Fund Balance	Tax Levy	Grants	Bonding	Registration Fees	Other	Un-Funded	TOTAL
			PROJECTS NOT FUNDED BY CIP									
Imp	HWY 279	$6,290,182	Bituminous Surfacing 279 subfund	N/A		$2,157,803	$1,233,477		$2,898,902			$6,290,182
Imp	HWY 278	$375,000	Replace and Rehabilitate County Bridges/Culverts Hwy U culvert repair	N/A		$375,000						$375,000
Imp	HWY 284	$240,000	Replace and Rehabilitate Federally Funded County Bridges.	N/A		$240,000						$240,000
Imp	HWY 283	$273,517	County Bridge Aid Construction (Replace/Repair Municipality Bridges/Culverts).	N/A		$273,517						$273,517
Imp	CWA	$7,125,000	Airport Improvement Program/Passanger Facility Charge.	N/A						$7,125,000		$7,125,000
Imp	Solid Waste	$250,000	Initial Site Inspection Report and Feasibility Study.	N/A						$250,000		$250,000
Imp	Solid Waste	$193,000	Maintenance Building Additional Work Bay.	N/A						$193,000		$193,000
Imp	Solid Waste	$120,000	Geotechnical and Groundwater Study for Feasibility.	N/A						$120,000		$120,000
	Sub Total	**$14,866,699**										
			RECURRING PROJECTS									
Imp	FCM	$50,000	County Facility Parking Lot Fund s/b @ $50,000.	N/A	$50,000							$50,000
Imp	HWY	$101,130	Right-of-Way 28th/CTH X Ave Corridor Fund s/b @ $300,000.	N/A	$101,130							$101,130
	Sub Total	**$151,130**										
			TECHNOLOGY FUND @ 30% OF CIP $1,027,832									
Equip	CCIT	$166,000	PC Upgrade Fund.	N/A	$166,000							$166,000
Equip	CCIT	$101,000	Network/Server Upgrade Fund.	N/A	$101,000							$101,000
Equip	CCIT	$40,000	Video Equipment Upgrade Fund.	N/A	$40,000							$40,000
Equip	CCIT	$40,000	Voice Equipment/Phone System Upgrade Fund.	N/A	$40,000							$40,000
Equip	CCIT	$370,000	911 Switch Replacement at the Courthouse.	N/A	$370,000							$370,000
Equip	CCIT	$54,000	Electronic Time & Attendance System at HWY.	N/A	$54,000							$54,000
Equip	CCIT	$425,000	Next Generation 911 at the Courthouse.	N/A	$256,832						$168,168	$425,000
Equip	CCIT	$52,500	Disaster Recorvery Planning for all Locations.	N/A							$52,500	$52,500
	Sub Total	**$1,248,500**										
			ROLLING STOCK									
Equip	FCM	$70,000	Rolling Stock - Replace 2 Vehicles.	N/A	$70,000							$70,000
Equip	MED EX	$20,000	Rolling Stock - Replace 1 Vehicle.	N/A	$20,000							$20,000
Equip	NCHC	$215,000	Rolling Stock - Replace 5 Vehicles and Add 1 Vehicle.	N/A	$215,000							$215,000
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
	Sub Total	**$1,769,756**										
			PROJECTS RANKED IN PRIORITY ORDER BY CIP COMMITTEE									
Imp	HWY	$315,000	County Road N Bridge over Little Sandy Creek.	643						$315,000		$315,000
Imp	NCHC (done by FCM)	$480,000	MVCC Window Replacement.	631	$477,390			$2,610				$480,000
Imp	Sheriff (done by FCM)	$175,000	Juvenile Facility Schematic Design to Convert to an Adult Jail.	614				$175,000				$175,000
Imp	SS (done by FCM)	$382,500	Entry Way and Lower Level Upgrades - run by FCM.	586				$382,500				$382,500
Imp	FCM	$276,040	Library Headquarters Roof Replacement - run by FCM.	584				$276,040				$276,040
Equip	FCM	$250,000	Courthouse Elevator Replacement - run by FCM.	569				$250,000				$250,000
Imp	UWMC	$546,000	South Hall Chiller Replacement. Approved 2015 ($300,700) but over budget.	558				$546,000				$546,000
Imp	PARKS	$60,000	Marathon Park Exhibition Building wings Roof Replacement.	534				$60,000				$60,000
Equip	Sheriff	$120,116	3D Diagramming and Evidence Measurement.	513				$120,116				$120,116
Imp	UWMC	$194,000	Parking Lot B and East Fire Lane Repaving.	497				$194,000				$194,000
Imp	UWMC	$118,000	Heating System Circulation Pump Replacement.	474				$118,000				$118,000
Imp	PARKS	$30,000	County Comprehensive Outdoor Recreation Plan.	470				$30,000				$30,000
Imp	PARKS	$260,000	Continuation of Park Restroom Replacement (4th Year of 5 Year Plan). Approved $160,000 in 2014, $120,000 in 2015, $0 in 2016, and 0 in 2017. Ranked in 2016 & 2017 at 466.	466				$260,000				$260,000
Imp	FCM	$512,000	210 River Drive HVAC System Replacement.	464				$512,000				$512,000
Imp	FCM	$776,000	212 River Drive HVAC System Replacement	464				$776,000				$776,000
Imp	FCM	$105,000	326 River Drive HVAC System Replacement.	464				$105,000				$105,000
Imp	FCM	$93,000	212 River Drive Roof Replacement.	464				$93,000				$93,000
Imp	PARKS	$150,000	Parks Asphalt Replacement.	464				$150,000				$150,000
Equip	CCIT	$40,000	NCHC Computer Room Fire Suppression.	445				$40,000				$40,000
Imp	UWMC	$79,000	Chilled Water Coil Replacement.	442				$79,000				$79,000
Equip	FCM	$250,000	Social Services Elevator Replacement - run by FCM.	428				$250,000				$250,000

2018 CIP PROJECT REQUESTS

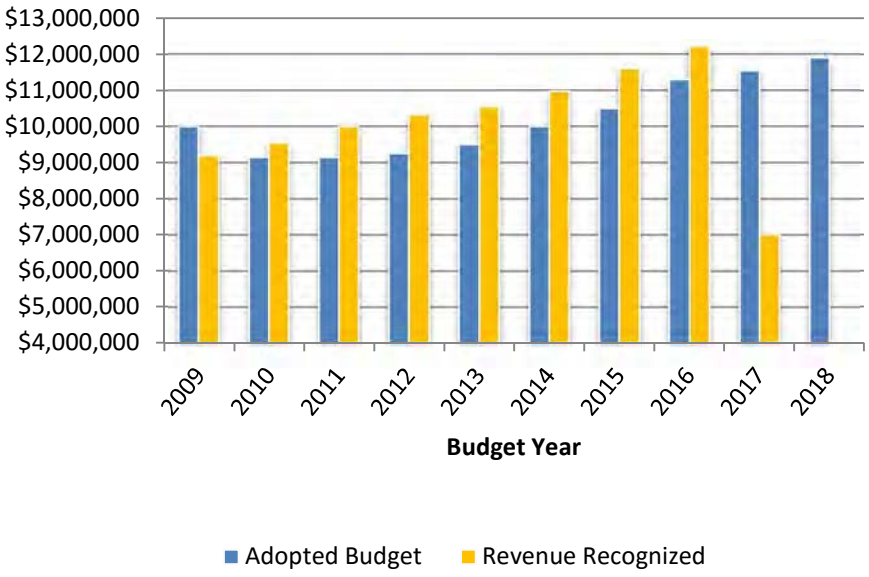
Imp	UWMC	$65,000	Fieldhouse Bleacher Replacement.	399							$65,000	$65,000
Imp	PARKS	$75,000	Playground Safety Surfacing.	395							$75,000	$75,000
Imp	HWY	$575,361	County Road X Expansion at Westview Blvd.	388							$575,361	$575,361
Imp	NCHC (done by FCM)	$1,500,000	HCC Boiler Replacement.	386							$1,500,000	$1,500,000
Imp	NCHC (done by FCM)	$720,000	Replace Solarium Windows.	381							$720,000	$720,000
Imp	NCHC (done by FCM)	$930,000	HVAC Replacement in Pyramids.	380							$930,000	$930,000
Imp	UWMC	$265,000	Fieldhouse Plumbing and Pool Piping Replacement	371							$265,000	$265,000
Imp	NCHC (done by FCM)	$98,000	HCC Roofing.	364							$98,000	$98,000
Imp	PARKS	$195,000	Marathon Park Ice Arena Resilent Flooring.	347							$195,000	$195,000
Imp	PARKS	$87,000	Marathon Park Pickle Ball Courts.	346							$87,000	$87,000
Imp	NCHC (done by FCM)	$85,000	LVPP Special Education Upgrades.	317							$85,000	$85,000
Imp	NCHC (done by FCM)	$100,000	Main Campus Security Upgrades.	314							$100,000	$100,000
Imp	FCM	$47,100	Courthouse 20 Year Master Plan Update.	268							$47,100	$47,100
	Sub Total	**$9,954,117**										
2018 Total of All Project Requests		**$27,990,202**			**$3,426,108**	**$3,046,320**	**$1,233,477**	**$4,419,266**	**$2,898,902**	**$8,003,000**	**$4,963,129**	**$27,990,202**
Equip = Equipment Imp = Improvement *Denotes new request.					Total Amount funded from 2018 CIP	Total Amount from Tax Levy	Total Amount from Grants	Total Amount from Bonding	Total Amount from HWY Fund	Total Amt from Other Funding Sources	Total Amount Not Funded	Total Amount of all Project Requests (Funded & Un-Funded)

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 $350,000 increase in sales tax collections in 2018.

Budget Year	Adopted Sales Tax Budget	Actual Sales Tax Collected
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	12,223,836
2017	11,550,000	*7,007,156
2018	11,900,000	N/A

*Through 8/31/2017



STATE SHARED REVENUE

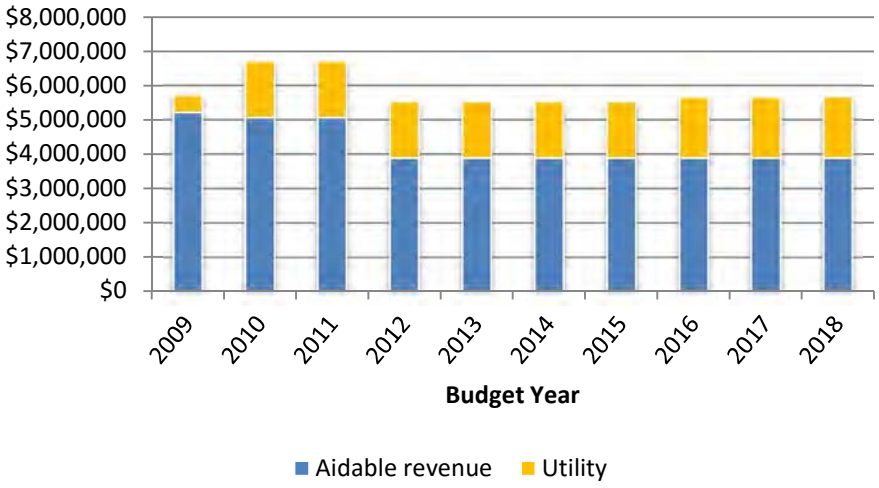
Chapter 79 of the Wisconsin Statutes establishes several broad objectives in the state shared revenue formula:

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
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
2018	3,877,717	1,793,508	5,671,225



FUND BALANCE POLICY

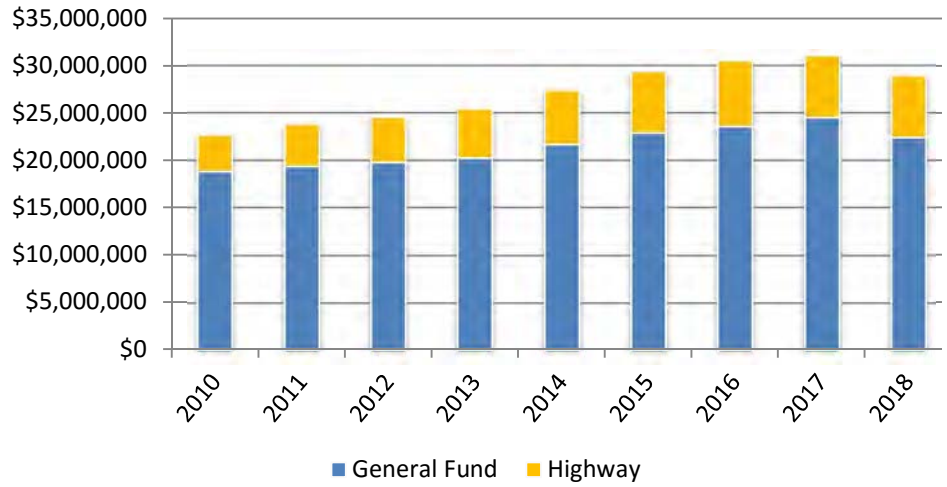
In 1989 the County Board adopted a policy for retaining working capital. This formula sets the minimum requirement for available funds on hand. This dollar value, which approximates 8.5% of the operating budget (10% of the Highway budget) is the basic minimum level of funding set by the county to ensure 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
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
2017	24,466,583	6,588,118
2018	22,391,145	6,588,118



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

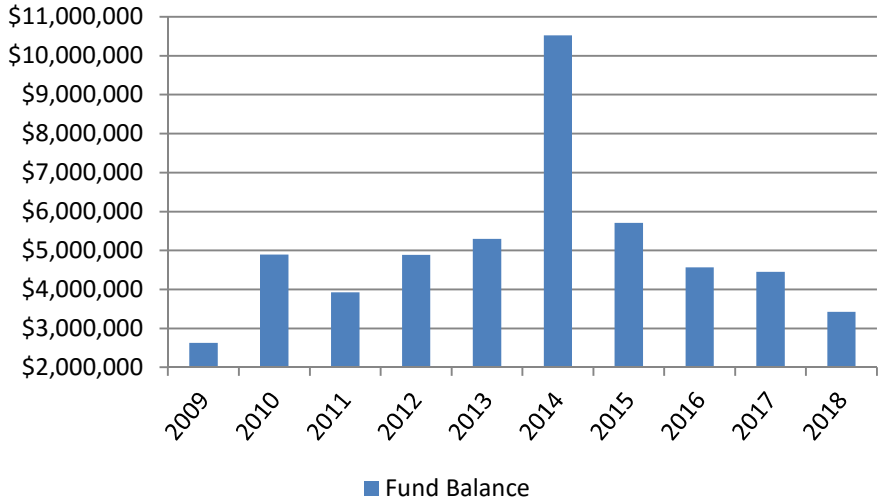
Major sources of funding are:

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 2018 CIP budget, we allocated approximately $3.4 million in fund balance, much of which came from undesignated fund balance remaining at the end of 2017.

Year	CIP (Fund Balance transfers)
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	4,448,447
2018	3,426,108

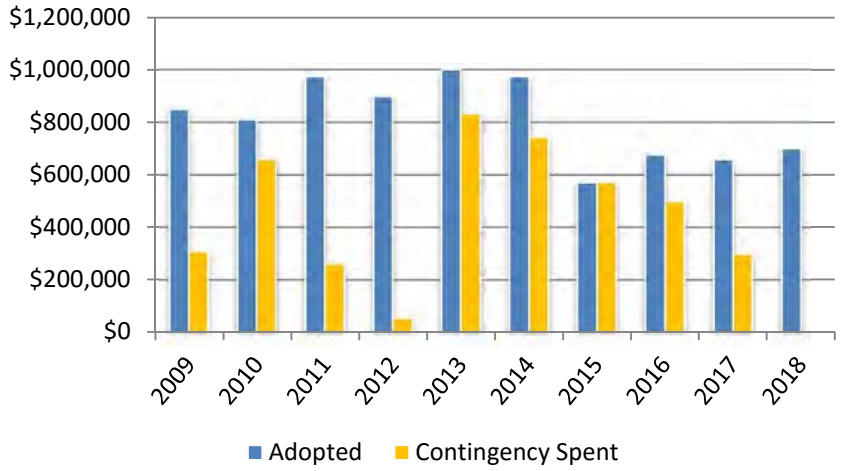


CONTINGENT FUND

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
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	658,693	*580,000
2018	700,000	N/A

*Estimated

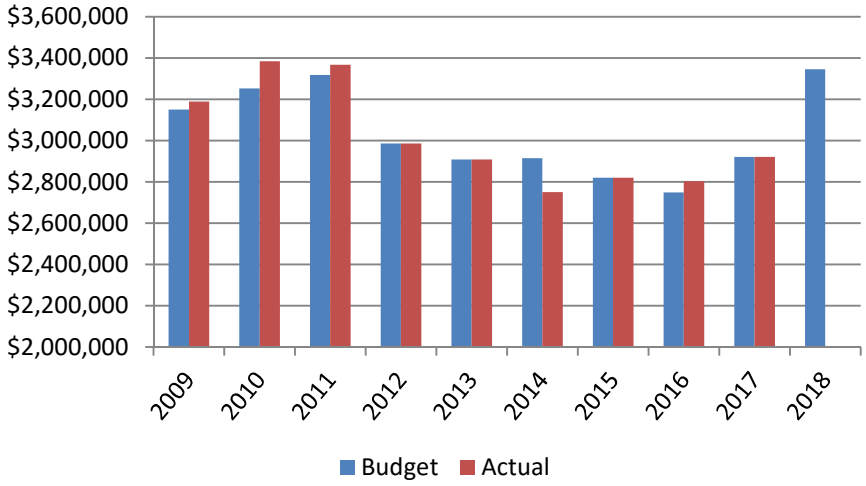


TRANSPORTATION AIDS

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.

TRANSPORTATION AIDS		
Year	Budget	Actual
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	2,921,132	*2,921,133
2018	3,345,441	N/A

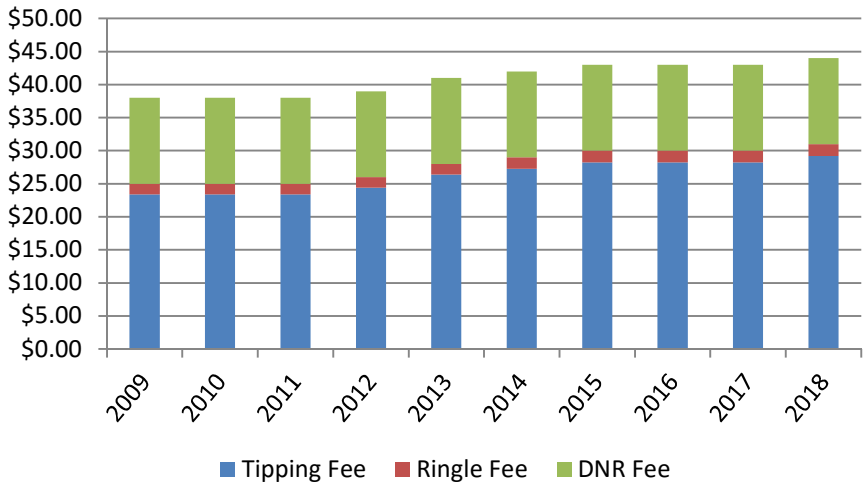
*Estimated



TIPPING FEE/SURCHARGE USAGE

Wisconsin Statute 59.70 (2) authorizes the county to create and operate a solid waste management system. For Marathon County the site is located in Ringle. The landfill is solely operated by the revenues derived from the tipping fee (history is listed below) and has never needed tax levy.

Per Ton Fees					County Portion of Fees Collected
Year	Tipping Fee	Ringle Fee	DNR Fee	Total	Total
2009	23.40	1.60	13.00	38.00	2,610,389
2010	23.40	1.60	13.00	38.00	2,759,570
2011	23.40	1.60	13.00	38.00	3,107,466
2012	24.40	1.60	13.00	39.00	2,486,444
2013	26.40	1.60	13.00	41.00	2,605,325
2014	27.24	1.76	13.00	42.00	2,921,863
2015	28.24	1.76	13.00	43.00	**3,205,248
2016	28.24	1.76	13.00	43.00	
2017	28.21	1.79	13.00	43.00	
2018	29.18	1.82	13.00	44.00	



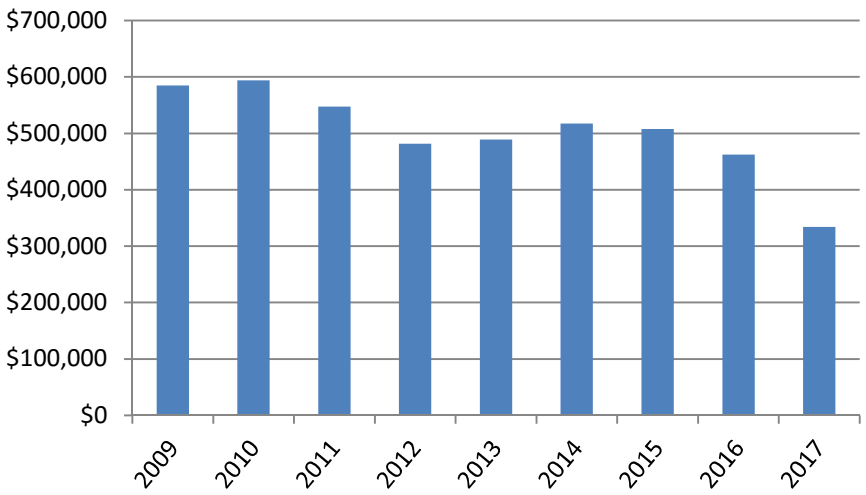
* Proposed
** Through 08/31/2015

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	
2009	584,936
2010	593,790
2011	547,403
2012	481,846
2013	488,954
2014	517,290
2015	507,925
2016	462,342
2017	*334,290

*Through 8/31/2017



2018 Marathon County Budget Estimated Tax Levy — **10/16/2017 Estimate**

	2014	2015	2016	2017	2018
Net New Construction (NNC)		0.966%	1.095%	1.460%	1.738%
Plus Terminated TID		0.12%	0.066%	0.000%	0.000%
Net New Construction (NNC) and Terminated TID	1.173%	**1.086%**	**1.161%**	**1.460%**	**1.738%**
Equalized Value for Apportionment	0.54%	1.92%	**1.68%**	**2.91%**	**3.73%**
Terminated TID	0.22%	0.12%	0.00%	0.00%	0.00%

	Adopted 2013	Adopted 2014	Adopted 2015	Adopted 2016	Adopted 2017	Estimate 2018	
General Fund	29,704,702	31,195,796	32,090,275	32,244,922	32,730,414	32,157,333	
Social Improvement	7,396,474	7,384,823	7,463,256	7,579,588	7,634,514	7,610,569	
Capital Improvement	-	-	-	-	122,750	-	
Highway	7,306,275	6,064,496	5,888,809	5,888,809	5,893,052	7,418,923	
TOTAL OPERATING LEVY	**44,407,451**	**44,645,115**	**45,442,340**	**45,713,319**	**46,380,730**	**47,186,825**	
Less: Special chrages		(669)	-	-	-	-	
Less: Bridge Aid*	(227,993)	(195,513)	(253,647)	-	-	-	**2018 Increase in Operating Levy**
Less Adjustment 2016 unused levy					-144		
OPERATING LEVY	**44,179,458**	**44,448,933**	**45,188,693**	**45,713,319**	**46,380,586**	**47,186,825**	**806,239**
							1.738%
DEBT SERVICE	**1,683,400**	**1,695,650**	**1,710,000**	**1,694,500**	**1,590,488**	**1,674,750**	
OPERATING LEVY PER OPERATING LIMI	**45,862,858**	**46,144,583**	**46,898,693**	**47,407,819**	**47,971,074**	**48,861,575**	**0**
Add: Bridge Aid-Estimate 2018	227,993	195,513	253,647	201,070	208,893	273,517	
Add: Adjustment to Op levy					144		
							2018 Increase inTotal Tax Levy
TOTAL LEVY	**46,090,851**	**46,340,096**	**47,152,340**	**47,608,889**	**48,180,111**	**49,135,092**	**954,981**
							2.03%
EQUALIZED VALUE	**8,915,050,700**	**8,963,288,900**	**9,135,689,600**	**9,289,260,900**	**9,559,832,400**	**9,916,480,400**	**3.73%**
Operating levy rate	0.00496	0.00496	0.00495	0.00492	0.00485	0.00476	**Equalized Value increse**
Debt	0.00019	0.00019	0.00019	0.00018	0.00017	0.00017	
Special	0.00003	0.00002	0.00003	0.00002	0.00002	0.00003	
total levy rate	0.00517	0.00517	0.00516	0.00513	0.00504	0.00495	**2018 Decrease in Tax Rate**
Line 27-Tax Levy Rate	**$ 5.17**	**$ 5.17**	**$ 5.16**	**$ 5.13**	**$ 5.04**	**$ 4.95**	**$ 0.085**

RESOLUTION #R- -17
Budget and Property Tax Levy Resolution

WHEREAS, the Wisconsin Department of Revenue has made available the Statistical Report on Equalized Value of Marathon County for 2017 which sets the Equalized Value of Marathon County for taxing purposes at $9,916,480,400; and,

WHEREAS, for purposes of satisfying the requirements of the state imposed Tax Rate Freeze formula, this budget is in compliance with Wis. Statute 59.605; and,

WHEREAS, the County Board of Supervisors and the Human Resources and Finance and Property Committee have occasional requests to provide funding for the community including allowable expenditures under various Wisconsin Statutes; and,

WHEREAS, the County is interested in a method of having the Human Resources and Finance and Property Committee review these requests on a timely basis; and,

NOW, THEREFORE, BE IT RESOLVED for the budget year 2018 that the sum of $50,000 be authorized from the Contingent Fund and placed into a separate expenditure line item to be used by the Committee on a discretionary basis using a standard application process; and

BE IT FURTHER RESOLVED that any amendments subsequent to budget publications have resulted in the following changes and/or corrections to be incorporated as amendments into the proposed 2018 budget for the fiscal year beginning January 1, 2018:

Budget Changes to Tax Levy	Original	Will Be	Tax Levy Change	Tax Rate Change
I. Operating Levy	47,186,825			
II. Special Purpose Levy	273,517			
III. Debt Levy	1,674,750			
Budget Changes to Capital Improvement Plan				
Budget Changes from Separate Resolutions				
R# -17				

Budget Changes to non-tax Levy Department

Special Education (School fiscal period July 1, 2017 through June 30, 2018)

Revenues	$ 5,719,422	None	None
Expenditures	$ 5,719,422	None	None

AND, BE IT FURTHER RESOLVED that the Marathon County Board of Supervisors does hereby adopt the 2018 Marathon County Budget of $ 165,439,516 including departmental appropriations, revenues and use of fund equity as proposed by the Human Resources and Finance and Property Committee during a series of budget meetings in October and as set forth in the attached document entitled, (BDGT1) Adopted Budget - Orgn 1 excluding Fund 998, and that the same budget passed and approved by appropriation unit and allocated from its present form and format as established by the Uniform Chart of Accounts for Wisconsin Counties as developed by the Wisconsin Departments of Revenue and Transportation, in programmatic format; and

BE IT FURTHER RESOLVED that the Marathon County Board of Supervisors does hereby authorize a property tax levy in the amount of $ 49,135,092 in support of the 2018 budget and that the County Clerk is hereby directed to levy the required taxes against all the taxable property in Marathon County for every appropriation named therein except as otherwise provided and to levy special assessments and charges against the respective municipalities as provided by law; and

BE IT FURTHER RESOLVED that for the purpose of clarity the above referenced property tax levy includes:

A tax in the amount of $273,517 for county bridge tax as set forth in Wis. Statute 81.38 to be levied against the taxable property of Marathon County, excepting the Cities of Abbotsford and Colby, and the Villages of Birnamwood, Dorchester, Elderon, Rothschild, Spencer, Unity and Weston; and

A tax in the amount of $3,492,322 for County library operations budget and $314,945 for County library building maintenance tax as set forth in Wis. Statute 43.64(1) to be levied against the taxable property of Marathon County, excepting the Cities of Abbotsford, Colby, Marshfield and the Town of McMillan.

BE IT FURTHER RESOLVED AND UNDERSTOOD that the budget includes an appropriation of $6,620,219 for North Central Health Care Facility (NCHCF); and

BE IT FURTHER RESOLVED that the County Board of Supervisors hereby authorizes and directs the Marathon County Clerk to issue checks pursuant to this resolution and the Marathon County Treasurer to honor said checks in payment of specific items included in this budget as provided by law and at the request of any organization for which appropriations have been made.

DATED: November 16, 2017.

HUMAN RESOURCES AND FINANCE AND PROPERTY COMMITTEE

Fiscal Impact: This sets the 2018 Budget.