



## 2016 ANNUAL BUDGET

FINANCIAL PLAN and  
INFORMATION SUMMARY for  
MARATHON COUNTY, WISCONSIN



**MARATHON COUNTY  
WAUSAU WISCONSIN**

**2016 ANNUAL BUDGET**

Presented by  
Brad Karger, County Administrator  
Presented to  
Marathon County Board of Supervisors  
on November 10, 2015

Prepared in cooperation with  
The Finance and Property Committee  
and the Finance Department,  
Kristi Kordus, Finance Director



TO: The Honorable Marathon County Board of Supervisors  
FROM: Brad Karger, County Administrator  
DATE: September 25, 2015  
SUBJECT: 2016 BUDGET MESSAGE

I present this Financial Plan and 2016 Annual Budget to the County Board, as required by Wisconsin Statute 59.033(5). The actual budget and tax levy for 2016 will be voted upon at the November meeting of the County Board. This document represents my recommendations for the operating budget for the year 2016, including funding for the 2016 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 \$5.161 to \$5.125.

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 .036  
AND HAS NOT BEEN INCREASED SINCE THE 1995 BUDGET**

The tax rate is going down, but our property tax levy is increased by \$456,549. 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 \$9,852,982,500, an increase of \$182,913,400 (1.89%) over 2014. That increase minus the portion of the increase in tax increment districts, times the new tax rate (\$5.125) generates a \$456,549 increase in property tax dollars which we can incorporate into the 2016 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 2016. For illustration the following chart compares the “average homeowner’s” tax bill for 2010, 2011, 2012, 2013, 2014, 2015 and 2016.

<u>Budget Year</u>	<u>Property Value</u>	<u>Tax Rate</u>	<u>Tax Amount</u>	<u>\$ Change</u>	<u>% Change</u>
2010	\$141,500	\$5.166	\$731.56		
2011	\$138,800	\$5.170	\$717.60	(\$13.96)	(1.9%)
2012	\$137,023	\$5.170	\$708.41	(\$ 9.19)	(1.3%)
2013	\$132,748	\$5.170	\$686.31	(\$22.10)	(3.2%)
2014	\$133,465	\$5.170	\$690.01	\$ 3.70	.054%
2015	\$136,134	\$5.161	\$702.45	\$12.44	1.8%
2016	\$138,422	\$5.125	\$709.44	\$ 6.80	0.97%

**MORE NEW COUNTY POSITIONS**

In the 2015 budget we added \$361,215 in ongoing expense associated with new positions:

- |  |           |
|--|-----------|
| 1. Corrections Officer, Sheriff's Department               | \$ 80,555 |
| 2. Corrections Officer, Sheriff's Department               | \$ 80,555 |
| 3. Construction Analyst, Facilities and Capital Management | \$100,248 |
| 4. Administrative Specialist, Highway Department           | \$ 20,921 |
| 5. CPZ Technician, Conservation, Planning & Zoning         | \$ 78,936 |

Mid-year 2015 we added another \$174,971 to our payroll in the form of new positions created and authorized for immediate fills:

- |  |           |
|--|-----------|
| 1. Social Worker, Social Services                              | \$100,241 |
| 2. Law Enforcement and Corrections Specialist, Sheriff's Dept. | \$ 74,730 |

In the 2016 budget I followed the Human Resources Committee rankings and raised our payroll expenses by an additional \$179,606.

- |  |           |
|--|-----------|
| 1. Corporal Promotions (6) in Jail, Sheriff's Dept.          | \$ 27,120 |
| 2. Deputy Medical Examiner, Medical Examiner's Office        | \$100,342 |
| 3. On-site Waste Specialist, Conservation, Planning & Zoning | \$ 52,144 |

I did not fund the two lowest priorities of the Human Resources Committee:

- |  |   |
|--|---|
| 1. Administrative Assistant, Medical Examiner and Corporation Counsel              | \$ 66,862   |
| 2. Social Services Specialist (25% position expansion) in the Veteran's Department | \$10,605 to \$34,476 with the potential of benefits |

All of these are needed positions, but we can't afford to keep going down this path.

**EMPLOYEE HEALTH CARE**

Our employee health care costs will not increase in 2016.

County cost of employee health care:	2015	\$ 7,851,727 (thru August 2015)
	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

The important change to our plan for 2016 was moving to a narrow network of providers sponsored by Aspirus. That change saved us \$1,100,000 (about 2/3 of that amount is property tax levy).

By agreeing to the Aspirus Narrow Network we are steering our employees toward Aspirus providers and away from other providers. In return Aspirus is offering us lower rates. In the past Marshfield Clinic and Ministry Health Care were "In-Network Providers" starting in 2016 they will be considered "Out of Network Providers" and employees will still have coverage but instead of deductible/90% they will have deductible/70%. Employees who have health care provided by one of the providers listed below will continue to have their medical expenses reimbursed at deductible/90%:

- Aspirus Health Network
- University of WI Hospitals and Clinics
- Children's Hospital of Wisconsin
- Froedtert Hospital/Medical College of WI
- Fairview Hospital and University of Minnesota Physicians
- Mayo Clinic

I know that this change will be very upsetting to some and I have directed that a communications plan be created and executed so that employees understand the reason for the change, the impact of the change on the reimbursement rates and how they can switch to an Aspirus physician, if they decide to make a switch.

The Aspirus Narrow Network is nothing new to public employees in our area. The City of Wausau and North Central Health Care employees already have the Aspirus Narrow Network in place.

Managing the cost of employee health care is critical to our future. When you have a \$12,000,000 expense even a 5% increase in cost is \$600,000.

Besides just cost containment, we also now have to keep our eye on the Cadillac Health Care Benefit Tax which could be as much as \$1,000,000 in 2018.

**NORTH CENTRAL HEALTH CARE (NCHC)**

I am not sure what to do about the additional tax levy request of North Central Health Care to fund new programs:

Correctional Mental Health	\$323,520
<u>Residential Alcohol and Drug Treatment</u>	<u>\$168,000</u>
Total	\$491,520

I have heard you say that these are needed new services and I have also heard complaining about all the additional pots of money NCHC seems to have. Putting together this budget does not allow the time to follow the work of the NCHC Oversight Task Force, so here is what I decided to do:

1. NCHC is funded with \$7,863,842, same amount as 2015, 2014 and 2013.

2. \$475,000 has been added to the Contingency Account for the purpose of funding the two new NCHC programs described above.

I expect that the Finance Committee or the County Board will move the \$475,000 from contingency to the NCHC budget. The good part about handling this as an amendment for the budget is that it makes it clear that the County Board wants these new programs.

Here is how the base tax levy allocation to NCHC is allocated:

Mount View Nursing Home	\$1,700,000
Outpatient Services	\$1,755,501
Residential AODA	\$ 211,685
Psychiatric Hospital	\$2,068,270
Crisis Services	\$ 525,305
Community Treatment	\$ 695,000
Protective Services	\$ 243,575
Birth To Three	\$ 632,766
<u>Leased Property</u>	<u>\$ 31,740</u>
Total	\$7,863,842

We have to get our relationship with NCHC 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 also critical to community health and safety.

### **MEDICAL EXAMINER**

The Medical Examiner's budget has a 116.22% increase over 2015 and that is without one of the new position requests, an Administrative Assistant position that would have been shared with the Corporation Counsel's Office.

I also have not funded consulting support for a feasibility study of a Regional Morgue (\$60,000), even though I know that the Public Safety Committee is very interested in pursuing this idea.

The biggest new expense is the additional Deputy Medical Examiner position \$100,342.

\$50,000 in new revenue is projected. \$10,000 from additional cremation permits, \$40,000 from a new fee for signing death certificates.

Most comparably sized County's charge a death certificate signing fee:

Eau Claire	\$250
Fond du Lac	\$100
Kenosha	\$150
La Crosse	\$150

Sheboygan \$100  
 Washington \$100

Our fee will be \$100.

If you look at the total number of cases, you can see part of what is driving the increase investment:

<b>Total Cases Year-to-Date</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>(As of 9/7/15) 2015</b>
Cases	725	663	795	803	608
Cremation	616	565	689	708	513
Autopsy	19	25	35	50	34

More people are dying at home, rather than in a hospital. Additionally, we ran a substandard program in the past and now our investigations and reports are much more complete.

**DOMESTIC VIOLENCE**

I propose funding an additional \$23,350 to the Women’s Community and picking up the cost of a previously grant funded prosecutor specializing in domestic violence cases, \$68,000 including benefits. We are expanding our investment in services to address domestic violence in partial offset to reductions made by the State and Federal Governments.

How does domestic violence get to be another unit of government’s low priority?

**COMMERCIAL REAL ESTATE LITIGATION DEFENSE**

The City of Wausau has requested financial assistance from Marathon County with property tax litigation for several commercial properties and I have set aside \$20,000 for this purpose. The City has received seven (7) claims for Excessive Assessment as of January 31, 2015, for the following properties:

- CVS Pharmacy, Inc. – Refund requested \$56,437.86
- Associated Bank – Refund requested \$18,792.00
- Financial Way – Refund requested \$84,023.96
- GE Capital Franchise Financial Corp. (Applebee’s) – Refund requested \$13,017.73
- Menard, Inc. – Refund requested \$160,355.89
- Walgreen’s (Bridge St) – Refund requested \$70,421.00
- Walgreen’s (17<sup>th</sup> Ave) – Refund requested \$39,334.00



The premise on which these commercial property owners are objecting should be of concern to you as it affects all of Marathon County. Currently reductions like these are being litigated in our Circuit and Appeals Courts throughout the state. There was a Walgreen's Supreme Court case from 2008 regarding market verses contract rents and this ruling went against the assessors. Since the 2008 case, Walgreen's has continued to bring their valuation objections to many Wisconsin municipalities. As briefly as I can state it, these commercial properties which sell on the investment market are contesting their values even though their properties are very desirable to investors. Properties which are built for \$7,000,000 are contending they should only be paying taxes on \$1,500,000 as the difference in value is "investment value."

If these values are lowered and more commercial properties come forward to object to their assessment, a huge shift in taxes will fall on the residential property owners of Marathon County.

I recommend allocating \$20,000 of our economic development funds to support Wausau or any other municipality with the same need, who are incurring litigation costs in support of accurate commercial property assessments.

The funding formula and any expectations the County may have is guiding the litigation will need to be worked out in 2016 and will be subject to County Board approval before implementation.

There is precedence for this type of cost sharing when the City of Mosinee was challenged by Marshfield Clinic. Marshfield Clinic at the time wanted to be declared tax exempt because of its medical research function.

### ADULT DETENTION FACILITY

The Adult Detention Facility is a challenge that seems to be always with us. The good news is that the budget for corrections is up only .85%. This is a great improvement from 2015 when that budget increased 17.12% and 2014 when the budget increased 14.42%:

<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>
2005	304	300	316	337	324	337	353	339	327	353	357	361	4008	334.00
2006	357	361	381	387	376	375	366	334	350	337	327	317	4268	356.50
2007	326	326	330	319	322	334	326	323	341	357	349	334	3987	332.25
2008	336	340	350	346	347	359	346	355	352	359	354	328	4172	347.67
2009	303	315	326	317	334	335	326	339	338	324	326	315	3898	324.83
2010	303	298	298	312	302	296	303	312	300	302	292	284	3602	300.16
2011	287	293	305	303	298	305	298	301	298	293	294	290	3565	297.09
2012	310	306	305	326	327	322	327	341	334	345	336	339	3918	326.50
2013	352	362	348	343	346	374	371	362	358	366	367	348	4297	358.09
2014	343	349	342	352	341	342	347	341	344	347	358	329	4135	344.58
2015	327	329	345	365	356	337	328	331						339.75 To date

The good news is that there seems to be improvement in how our jail is operated:

1. The Jail Inspection Reports are better.
2. The Employee Culture Survey results show improvement.

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.

Clarifying North Central Health Care's role in the criminal justice system is critical to our success moving forward. In the past other leaders in the criminal justice system believed the NCHC leaders and professionals were not interested much in providing mental health services to offenders. I don't think that is true now and by this time next year I expect to report that NCHC is fully on board and enthusiastic about helping offenders with mental health and alcohol and drug abuse needs.

The heroin epidemic is real. For whatever reason or combination of reasons more young people in our County are abusing heroin and methamphetamine. Sentences for these serious drugs are longer and they are filling space in the jail facilities at the same time a home arrest program is making space available. Maybe this spike in hard drug usage is cyclical and will go down to prior levels. I hope so because each case represents a personal tragedy for the offenders and their family.

The County Board revisited its conversations about expanding jail facilities in August as part of a broader discussion of future challenges and priorities. The price tag for that addition is estimated to be \$22.3 million dollars for capital alone. Additionally, past estimates for staffing the expanded facility are in the 3 to 4 million dollar range. Personally, I think that estimate is high. But, whatever the cost is for expanded facilities, we are going to have to squeeze that cost out of other public services, as the tax levy cap applies to operational costs. Here is the bottom line: Libraries, parks and other programs that people enjoy and build our attractiveness to people who are considering visiting or relocating here, and are not mandated, are at risk if we fail to get the jail population under control.

Our strategy for 2016 is to continue to rent jail space from Lincoln County. Renting is not a long-term strategy. Long-term we need to get all the players in the criminal justice system on the same page so that people who do not need to be in jail, don't end up there, and those that do need to be in jail get the help they need to avoid recidivism. Additionally, we need to learn more about what drives young adults to choose to use heroin and methamphetamine and see what can be done to prevent these tragedies. Just throwing money at the problem absent an in-depth understanding of factors that cause people to choose a life of illegal drug use, with no community strategy is not the solution.

### **NO MAJOR SERVICE REDUCTIONS AND A SMALL NUMBER OF SERVICE IMPROVEMENTS**

1. Bituminous Resurfacing: In 2016 we will resurface 30 miles of County highways at a cost of \$7,119,020 million dollars. We are using \$5,830,000 of highway project reserves to support bituminous resurfacing.
2. MCDEVCO (Marathon County Development Corporation): Last year we allocated \$35,000 in new money to MCDEVCO to offset the lost income from the Central Wisconsin Economic Development (CWED) loan administration. In last year's budget message

MCDEVCO was advised of the need to raise more private revenue. The 2016 allocation is \$180,000, \$10,000 less than 2015, but \$25,000 more than 2014.

3. Employee Compensation: A 3% pay increase for all employees has been imbedded in the department budgets. That doesn't mean that all employees will receive a 3% pay increase. Department heads will determine pay increases based upon performance within the guidelines I and the Human Resources Committee will establish.
4. Economic Development: Economic Development grants are out. That money has been used to fund \$40,000 to the Entrepreneurial Boot Camp. The Economic Development account will be used to fund memberships in the Wausau Region Chamber of Commerce and the Marshfield Chamber of Commerce and Industry (MACCI). The \$10,000 annual payment for general economic development activities of MACCI is also eliminated.
5. Information Technology: Funding for the City-County-Health Care Center Information Technology Department is up \$55,849 (4.1% increase). Also, our capital improvement plan expenditure includes these major investments in software upgrades:

Law Enforcement Records System – Sheriff	\$2,100,000
Land Records Replacement – CPZ	\$ 565,000
6. Hmong Veterans Memorial: Nothing is put into this budget for the Hmong Vietnam Memorial Project. I am proposing using 2015 contingency funds for that project so the memorial sponsors can receive a matching grant.
7. Start Right: The budget includes \$693,687 for contracting with Children's Service Society (Children's Hospital) for parenting home visitation services designed to ensure that:
  - Children will be healthy.
  - Children will be safe in their family homes
  - Children will experience nurturing relationships with their parents.
  - Children will be "school ready" when they begin school.

Start Right services match the needs of parents:

- First Step – Prenatal and Postpartum
- Step by Step – Parenting Education
- Stepping Stones – Parenting Information
- Stepping Out – Parenting Groups, Warmline, Play N' Learn

The contract with Children's Service Society plus the time our public health nurses allocate to Start Right means that Start Right constitutes more than a \$1 million dollar public investment in 2016. Start Right is unique to Marathon County.

8. Out of Home Placement: This budget fully funds our out of home placements associated with child abuse and neglect and juvenile delinquency:

Budgeted Placements:

<b>Placement Type</b>	<b>Youth Aids</b>	<b>Child Protective Services</b>	<b>Total</b>
Court Ordered Kinship	0	32	32
Foster Care	13	50	63
Specialized Home	13	14	27
Treatment Foster Care	9	5	14
Group Home	8	2	10
Institutional Care	10	5	15
Correctional Care	3	0	3
<b>Total</b>	<b>56</b>	<b>108</b>	<b>164</b>

The average cost of these services ranges broadly:

Correctional Care	\$106,260 per placement
Institutional Care	\$129,420 per placement
Treatment Foster Care	\$ 45,829 per placement
Foster Care	\$ 20,045 per placement
Kinship Care	\$ 12,096 per placement

In preparing our estimates 10 year averages and current trends have been considered.

It is easy to make a budget look good by simply changing a few high end assumptions about placement, but we have not done that.

9. NCHC Study: The NCHC Oversight Task Force is considering a study of the governance structure of NCHC focusing on whether the three County arrangement best fits Marathon County's current and future needs. I am hoping we can use the 2015 contingency account (\$300,000 remaining balance) to fund this study (\$60,000) because we don't have room in the 2016 budget for last minute add-on's of this size.
10. Emergency Management: The Emergency Management budget is up \$18,095 for a couple of reasons:
  - The hazardous materials technical course doubled from a 40 hour course to an 80 hour course and the County Emergency Response Team will need to receive the expanded education.
  - We have a new initiative planned for 2016 which will have the County Emergency Response Team training with the local Fire Departments to better ensure a coordinated emergency response.
  - We are putting in place a regular maintenance schedule for our response trucks, trailers and small equipment which utilizes the services of the Highway Department Shop.

In case you are not familiar the Emergency Response Team responds to:

- Hazardous Material Spills
- Trench Rescues
- Structural Collapse
- Confined Space Rescue

11. Conservation, Planning & Zoning: The new Onsite Waste Inspector position is funded in part with an increase in Private Onsite Waste Systems (POWTS) fee revenues of \$53,000. This additional revenue is possible because Marathon County has obtained “Agent Status” from the State which allows us to review and approve certain sanitary system designs (mounds) that are currently reviewed and approved by the State.

12. Parks Facilities: The budget funds \$91,271 of maintenance projects to park facilities:

- Sunny Vale Softball Fencing and Dugouts (\$20,000)
- Marathon Park:
  - Door Replacements (\$20,000)
  - LED Street Lights (\$16,000)
  - Roofing Metal Shingles (\$18,000)
- Campground Amenities Replacements (\$4,000)  
(Camp Fire Rings, Surfacing for Trailer Pad)
- Forestry Trail Reconstruction (\$13,271)

With these improvements we are fully funding our maintenance plan for park facilities.

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

Overall positions have decreased in 2016 by 1.91 FTE.

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

	2012	2013	2014	2015	2016	+ 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	21.00	23.00	24.00	1.00	(1)
Corporation Counsel	6.50	6.50	6.50	6.50	6.00	(.50)	(2)
County Administration	4.00	4.00	4.00	4.00	4.00		
County Clerk	4.50	4.50	4.50	4.00	4.00		
District Attorney	12.80	12.80	12.80	13.80	13.80		
Emergency Management	2.00	2.00	2.00	2.00	2.00		
Employee Resources	4.80	4.80	6.80	6.80	6.80		
Facilities & Capital Management	23.75	23.75	23.70	23.70	23.70		
Finance	7.50	7.50	6.00	6.00	6.00		
Health	44.96	44.96	42.00	42.20	40.82	(1.38)	(3)
Highway	78.00	78.00	77.00	78.50	78.50		
Library	45.60	45.60	44.90	44.90	46.10	1.20	(4)
Medical Examiner	1.50	1.50	1.70	2.00	3.00	1.00	(5)
Park Recreation & Forestry	42.00	42.00	43.00	43.00	43.00		
Register of Deeds	7.50	7.50	7.50	7.50	7.50		
Sheriff	177.00	177.00	180.00	186.85	187.85	1.00	(6)
Social Services	106.23	106.23	111.23	111.73	107.50	(4.23)	(7)
Solid Waste	4.50	4.50	7.50	8.00	8.00		
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>637.89</b>	<b>645.88</b>	<b>658.23</b>	<b>656.32</b>		
Central WI Airport	20.45	20.45	22.00	22.00	23.00	1.00	(8)
ADRC – CW	62.78	58.40	58.73	57.71	57.71		
Special Education	75.00	76.00	76.50	81.50	83.50		

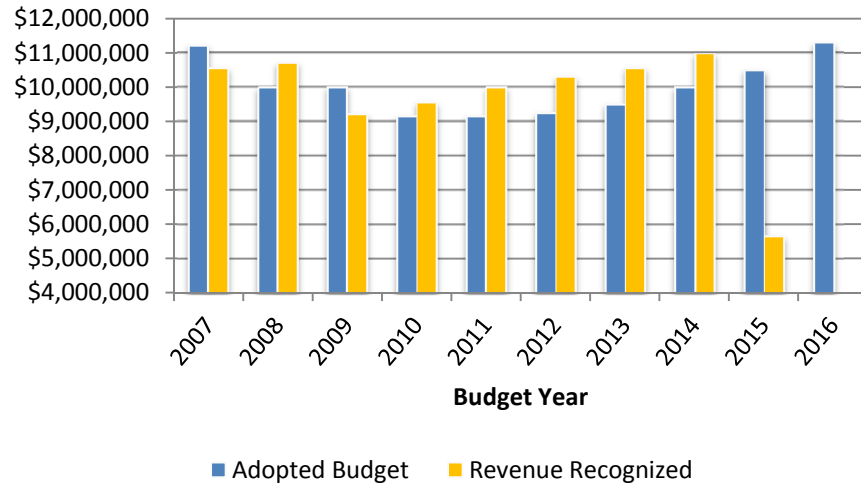
**NOTE**

- (1) CPZ – Created 1 FTE Planning Technician
- (2) Corporation Counsel - Abolished 1.5 FTE Admin Coordinator, created 1.0 Paralegal
- (3) Health - FTE adjustments made based on non-levy grant funds expiring.
- (4) Library – Created .2 FTE Admin Specialist  
Created 1 FTE IT Technician
- (5) Medical Examiner - Created 1 FTE Deputy Medical Examiner
- (6) Sheriff – Created 1 FTE Law Enforcement & Correction Specialist – Huber
- (7) Social Services - Abolished 4 FTE Social Service Coordinators related to health care reform start up. Abolished 2.73 FTE Administrative/Office Support positions due to reassignment of job duties. Created 2.5 FTE Social Worker positions
- (8) CWA – Created 1 FTE Assistant Airport Manager

## 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 \$793,400 increase in sales tax collections in 2016.

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	*5,653,254
2016	11,293,400	N/A



\*Through 8/31/2015 (6 months)

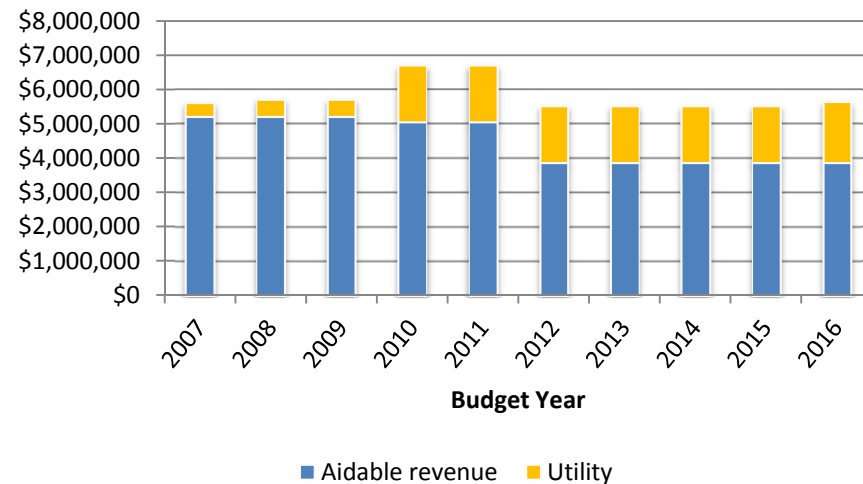
## STATE SHARED REVENUE

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
2007	5,205,780	411,411	5,617,191
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





## FUND BALANCE POLICY

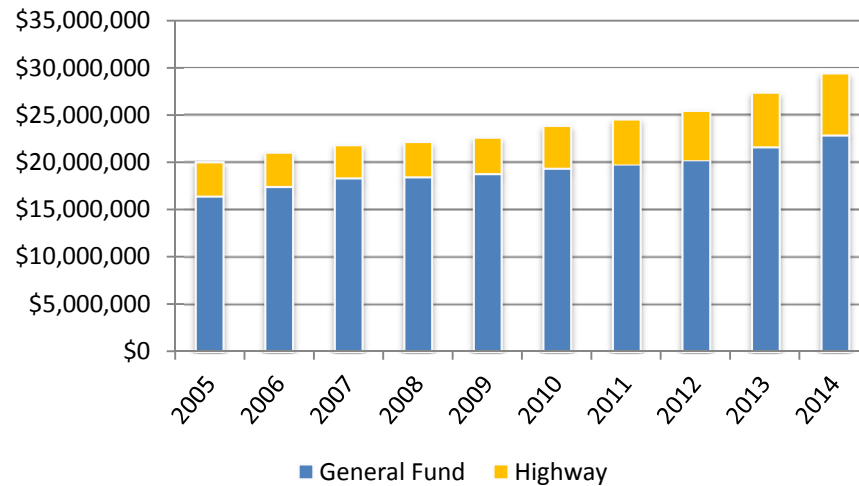
In 1989 the County Board adopted a policy for retaining working capital. This formula sets the minimum requirement for available funds on hand. This dollar value, which approximates 8.5% of the operating budget (10% of the Highway budget), is the basic minimum level of funding set by the county to ensure a sufficient cash flow balance.

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
2005	16,408,900	3,646,618
2006	17,458,620	3,563,226
2007	18,338,142	3,465,474
2008	18,398,598	3,772,537
2009	18,790,218	3,845,460
2010	19,334,963	4,492,611
2011	19,732,613	4,855,177
2012	20,189,885	5,215,070
2013	21,649,074	5,736,931
2014	22,883,813	6,497,983



## 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

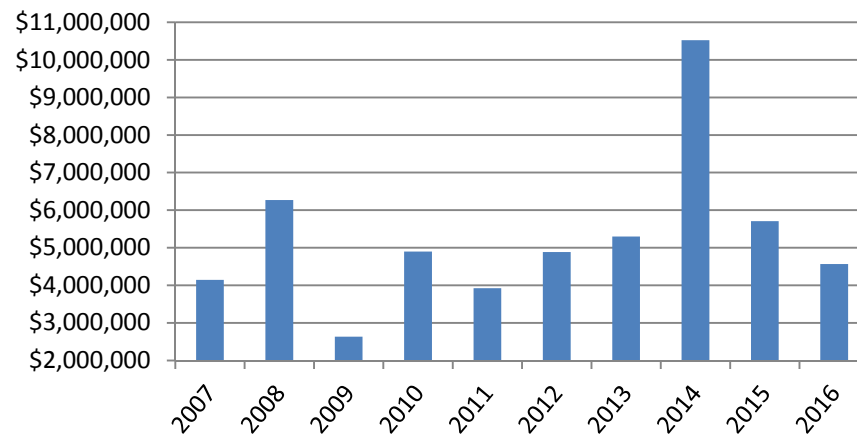
Major sources of funding are:

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 2016 CIP budget, we allocated approximately \$4.5 million in fund balance, much of which came from undesignated fund balance remaining at the end of 2014.

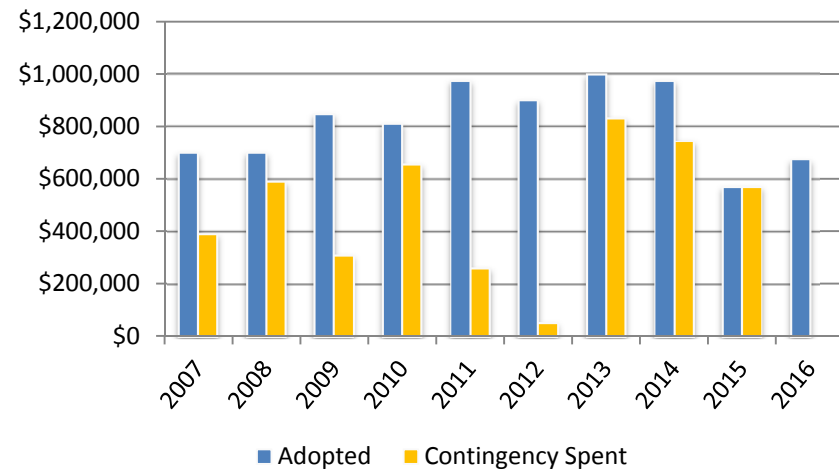
Year	CIP (Fund Balance transfers)
2007	4,145,962
2008	5,268,588
2009	2,630,781
2010	4,898,941
2011	3,925,026
2012	4,883,932
2013	5,300,089
2014	10,521,395
2015	5,707,032
2016	4,566,529



## 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 \$25,000 of the Contingent Fund be made available in 2016 to be used by the Finance and Property Committee for special funding requests and that the total fund for 2016 is \$675,000 which is lower than the base.

Budget Year	Adopted Contingent Fund	Contingent Fund Spent
2007	700,000	393,500
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	N/A

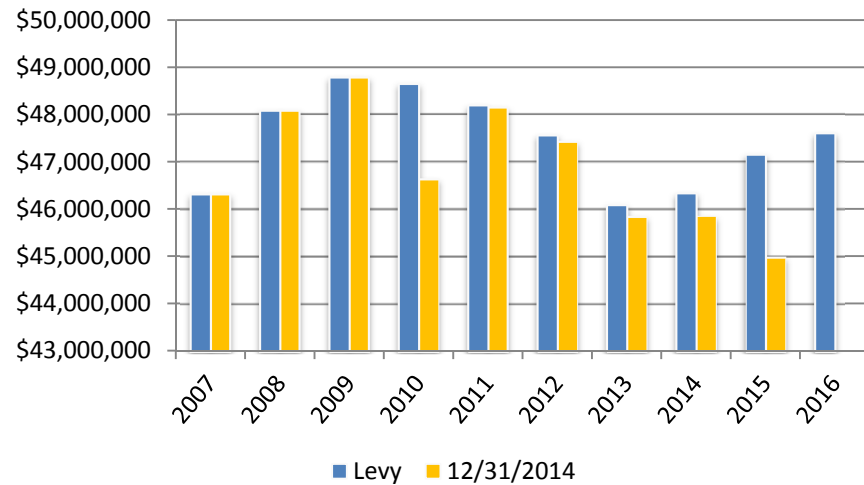


\* estimate

## DELINQUENT TAXES

Wisconsin Statute 74.29 provides that counties purchase delinquent real estate taxes from local taxing districts including schools, town, villages, cities and sanitary districts. The delinquent taxes purchased from local taxing units represent a reservation of the general fund balance. This commitment of funds subsequently is used in the determination of unreserved general fund balance. The percentage of delinquent taxes to the local taxes levied has remained relatively constant even though Marathon County has experienced an increase in the total tax levy in recent years. Approximately 98% of the total taxes levied are collected prior to December 31 of each year. The percentage value of delinquent taxes seems to stay approximately the same from year to year.

Year	Amount Levied	Collected Amount 12/31/2014	% Collected
2007	46,326,948	46,323,692	99.99%
2008	48,093,638	48,092,168	99.99%
2009	48,793,927	48,785,578	99.98%
2010	48,653,812	48,636,440	99.96%
2011	48,191,420	48,141,885	99.90%
2012	47,573,011	47,436,511	99.71%
2013	46,090,851	45,839,815	99.46%
2014	46,340,765	45,858,381	98.96%
2015	47,152,340	*44,982,641	95.40%
2016	47,608,889	N/A	N/A

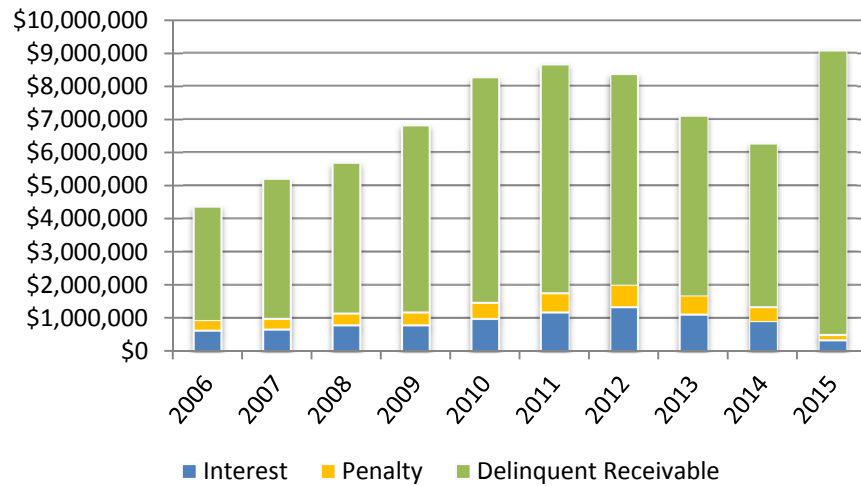


\* Through 8/31/2015

### INTEREST AND PENALTY COLLECTED ON DELINQUENT TAXES

The County has a very stable and reliable tax collection history. We do, however, gain income from interest and penalties on delinquent taxes.

Fiscal Year	Interest on Delinquent Taxes	Penalty on Delinquent Taxes	Total	Delinquent Taxes Receivable
2006	624,919	308,328	933,247	3,444,085
2007	664,237	325,559	989,796	4,213,281
2008	777,625	380,196	1,157,821	4,525,730
2009	791,975	389,502	1,181,477	5,631,735
2010	982,150	488,615	1,470,765	6,798,447
2011	1,171,484	580,890	1,752,374	6,913,932
2012	1,332,293	663,198	1,995,491	6,379,369
2013	1,122,345	554,684	1,677,029	5,434,895
2014	901,822	442,514	1,344,336	4,931,011
2015*	328,637	161,230	489,867	8,604,601



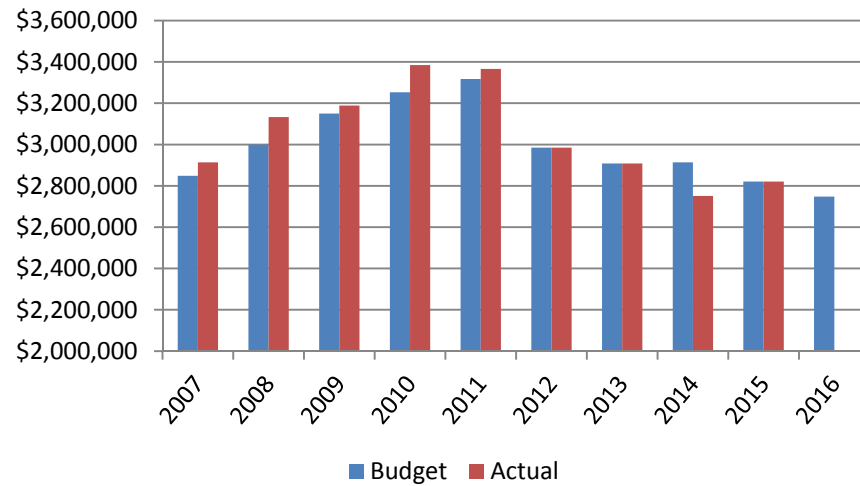
\*through 8/31/2015

## 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
2007	2,849,000	2,913,492
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	N/A

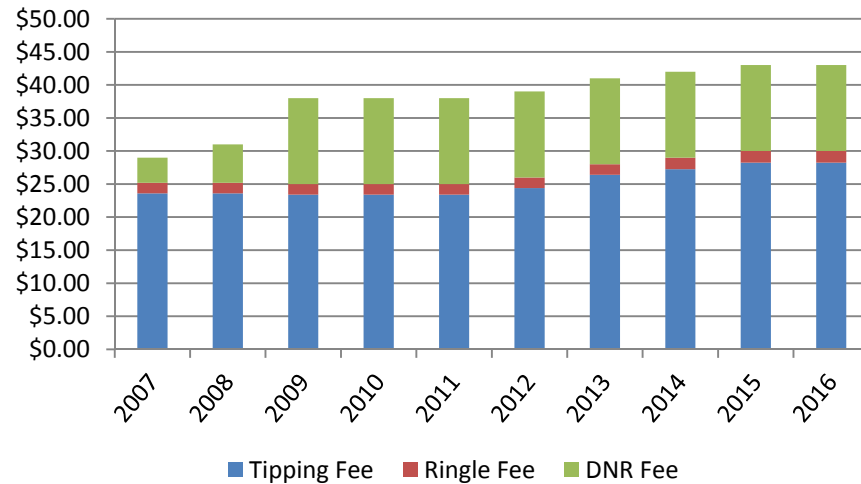
\*Estimated



### 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
2007	23.60	1.60	3.80	29.00	2,134,378
2008	23.60	1.60	5.80	31.00	2,884,111
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	N/A



\* Proposed

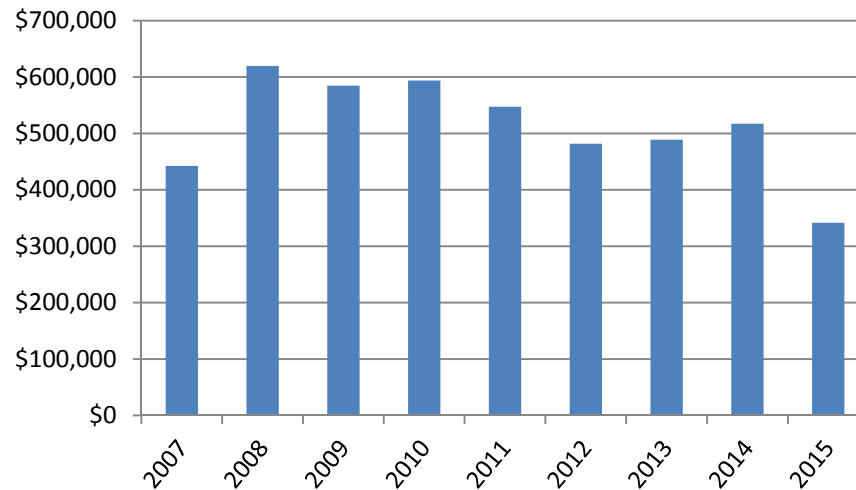
\*\* Through 08/31/2015

**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	
2007	442,291
2008	619,784
2009	584,936
2010	593,790
2011	547,403
2012	481,846
2013	488,954
2014	517,290
2015	*341,512

\*Through 8/31/2015







### **SUMMARY OF KEY ADDITIONS IN THE 2016 BUDGET**

There are not a lot of new additions in the 2016 budget.

- \$179,606 in new positions, a portion of which is offset by new fees from POWTS reviews and approvals and death certificate signing fees.
- New mental health initiatives in correctional mental health and residential alcohol and drug treatment. (\$491,520)
- \$91,350 is new property tax levy allocated to domestic violence services.
- \$20,000 of cost share for litigation with Walgreens and other commercial property owners over property tax assessments.



## LOOKING TO 2017

With 90% of our bituminous resurfacing paid for by highway project reserves and that fund substantially depleted, we need a new funding source in 2017. In August we talked about options for new revenue and the option that seemed most acceptable to most is a wheel tax. I don't know a lot about wheel taxes yet, but here is what I think I know:

- A \$20 wheel tax times 151,760 licenses will generate \$3,035,200
- The State only retains \$.10 per license, then our new revenue will be \$3,020,024

If we decide not to impose a wheel tax there are other options:

- We can borrow for recurring capital projects.
- We can use capital improvement funds for bituminous resurfacing
- We can put forward a citizen referendum to temporarily exceed the property tax limits.
- We can cut County programs and services to mandate levels.
- We can freeze County employee pay.
- We can put a moratorium on filling County positions.
- We can postpone maintenance on facilities or under project major expenditures like institutional care for children.
- We can reduce or eliminate our support for community agencies like:
  - MCDEVCO
  - Education and Entrepreneurial Center
  - Historical Society
  - Women's Community
  - Community Action Program
  - Partnership for Progressive Agriculture
  - Wisconsin Valley Fair

At some time in the future portions of all of these ideas may need to be utilized. In preparation for 2017 I think that the wheel tax might be the best option available. At least let's explore this option.



**2016 Marathon County Budget Estimated Tax Levy Summary by Fund**

		2014	2015	2016	
Net New Construction (NNC)			0.966%	1.095%	
Plus Terminated TID			0.12%	0.066%	
<b>Net New Construction (NNC) and Terminated TID</b>		1.173%	<b>1.086%</b>	<b>1.161%</b>	
Equalized Value for Apportionment		0.54%	1.92%	1.68%	
Terminated TID		0.22%	0.12%	0.00%	
	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Estimate</b>	
	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	
General Fund	29,704,702	31,195,796	32,090,275	32,244,922	
Social Improvement	7,396,474	7,384,823	7,463,256	7,579,588	
Capital Improvement	-	-	-	-	
Highway	7,306,275	6,064,496	5,888,809	5,888,809	
<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>	
Less: Special chrges		(669)	-	-	
Less: Bridge Aid*	(227,993)	(195,513)	(253,647)	-	
<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>2016 Increase in Operating Levy</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>524,626 1.161%</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>	
Add: Bridge Aid	227,993	195,513	253,647	201,070	
<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>2016 Increase in Total Tax Levy</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>456,549 0.97%</b>
Operating levy rate	0.004955604	0.004958998	0.00495	0.00492	
Debt	0.000000000	0.000000000	0.00000	0.00000	
Special	0.000025574	0.000021813	0.00003	0.00000	
total levy rate	0.004981178	0.004980811	0.00497	0.00492	
<b>Line 27-Tax Levy Rate</b>	<b>\$ 5.17</b>	<b>\$ 5.17</b>	<b>\$ 5.1613</b>	<b>\$ 5.1256</b>	<b>2016 Decrease in Tax Rate</b>
					<b>(0.04)</b>

**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
2001	2002	6,490,876,800	9.28%	231,208,960	6,259,667,840	9.07%	38,149,579	6.98%	6.0945	-1.90%
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%	563,721,600	9,289,260,900	1.68%	47,608,889	0.97%	5.1256	-0.69%

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
2002	38,149,579	6.0945
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



**MARATHON COUNTY  
COLLECTED 2015-2016  
MUNICIPALITIES TAX RATE AND LEVY COMPARISON**

Municipality	2014 Equalized Value	2014 to be Collected in 2015	Tax Rate	2015 Equalized Value	2015 Tax Levy to be Collected in 2016	Tax Rate	Levy Dollar Increase (Decrease)	Levy Percent Increase (Decrease)	Equalized Value Dollar Increase	Equalized Value Percent Increase
<b>TOWN</b>										
Bergen	67,254,700	348,599	5.1833	69,675,600	358,548	5.1460	9,949	2.85%	2,420,900	3.60%
Berlin	68,783,000	356,521	5.1833	71,201,000	366,397	5.1460	9,876	2.77%	2,418,000	3.52%
Bern	33,148,800	171,819	5.1833	33,390,300	171,825	5.1460	6	0.00%	241,500	0.73%
Bevent	84,530,300	438,143	5.1833	88,926,600	457,613	5.1460	19,470	4.44%	4,396,300	5.20%
Brighton	41,350,700	214,332	5.1833	41,481,900	213,464	5.1460	(868)	-0.40%	131,200	0.32%
Cassel	67,814,300	351,500	5.1833	68,969,900	354,916	5.1460	3,416	0.97%	1,155,600	1.70%
Cleveland	114,417,700	593,057	5.1833	109,613,100	564,065	5.1460	(28,992)	-4.89%	(4,804,600)	-4.20%
Day	74,046,200	383,801	5.1833	77,378,400	398,186	5.1460	14,385	3.75%	3,332,200	4.50%
Easton	74,773,700	387,572	5.1833	77,178,800	397,159	5.1460	9,587	2.47%	2,405,100	3.22%
Eau Pleine	58,750,000	304,517	5.1833	60,345,000	310,533	5.1460	6,016	1.98%	1,595,000	2.71%
Elderon	48,813,700	253,014	5.1833	51,469,400	264,859	5.1460	11,845	4.68%	2,655,700	5.44%
Emmet	68,895,000	357,101	5.1833	70,571,100	363,156	5.1460	6,055	1.70%	1,676,100	2.43%
Frankfort	41,790,300	216,610	5.1833	41,687,300	214,521	5.1460	(2,089)	-0.96%	(103,000)	-0.25%
Franzen	39,460,000	204,532	5.1833	41,818,500	215,196	5.1460	10,664	5.21%	2,358,500	5.98%
Green Valley	55,100,700	285,602	5.1833	57,898,400	297,943	5.1460	12,341	4.32%	2,797,700	5.08%
Guenther	30,288,800	156,995	5.1833	32,321,100	166,323	5.1460	9,328	5.94%	2,032,300	6.71%
Halsey	36,965,700	191,603	5.1833	37,657,800	193,785	5.1460	2,182	1.14%	692,100	1.87%
Hamburg	53,824,400	278,986	5.1833	57,008,500	293,363	5.1460	14,377	5.15%	3,184,100	5.92%
Harrison	24,026,900	124,538	5.1833	23,963,400	123,315	5.1460	(1,223)	-0.98%	(63,500)	-0.26%
Hewitt	45,783,000	237,305	5.1833	46,727,700	240,459	5.1460	3,154	1.33%	944,700	2.06%
Holton	48,373,300	250,732	5.1833	50,896,100	261,909	5.1460	11,177	4.46%	2,522,800	5.22%
Hull	50,234,000	260,376	5.1833	51,133,200	263,129	5.1460	2,753	1.06%	899,200	1.79%
Johnson	47,072,300	243,988	5.1833	48,353,700	248,826	5.1460	4,838	1.98%	1,281,400	2.72%
Knowlton	225,832,400	1,170,549	5.1833	240,489,000	1,237,547	5.1460	66,998	5.72%	14,656,600	6.49%
Maine	191,951,400	994,935	5.1833	196,502,600	1,011,194	5.1460	16,259	1.63%	4,551,200	2.37%
Marathon	93,534,800	484,816	5.1833	93,709,200	482,224	5.1460	(2,592)	-0.53%	174,400	0.19%
McMillan ✓	188,956,600	897,839	4.7516	194,810,700	918,573	4.7152	20,734	2.31%	5,854,100	3.10%
Mosinee	154,598,800	801,327	5.1833	164,160,300	844,762	5.1460	43,435	5.42%	9,561,500	6.18%
Norrie	65,727,300	340,682	5.1833	69,117,300	355,675	5.1460	14,993	4.40%	3,390,000	5.16%
Plover	43,779,500	226,921	5.1833	44,427,400	228,622	5.1460	1,701	0.75%	647,900	1.48%
Reid	84,865,100	439,878	5.1833	89,832,800	462,276	5.1460	22,398	5.09%	4,967,700	5.85%

**MARATHON COUNTY  
COLLECTED 2015-2016  
MUNICIPALITIES TAX RATE AND LEVY COMPARISON**

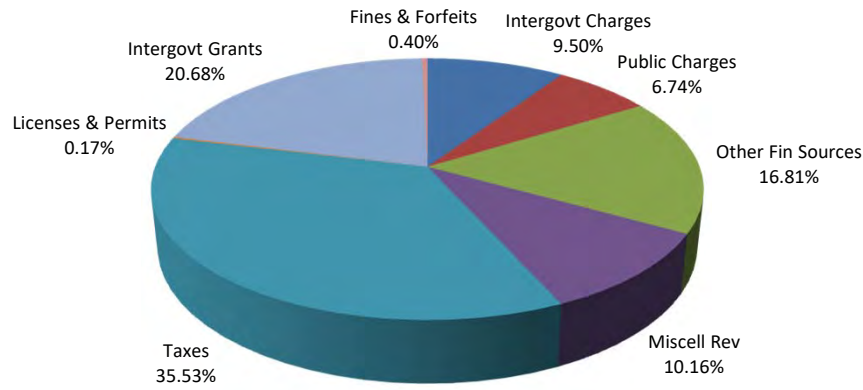
Municipality	2014 Equalized Value	2014 Tax Levy to be Collected in 2015	Tax Rate	2015 Equalized Value	2015 Tax Levy to be Collected in 2016	Tax Rate	Levy Dollar Increase (Decrease)	Levy Percent Increase (Decrease)	Equalized Value Dollar Increase	Equalized Value Percent Increase
Rib Falls	74,718,500	387,286	5.1833	77,784,500	400,276	5.1460	12,990	3.35%	3,066,000	4.10%
Rib Mountain	700,031,000	3,628,447	5.1833	712,722,100	3,667,639	5.1460	39,192	1.08%	12,691,100	1.81%
Rietbrock	47,017,700	243,705	5.1833	47,796,700	245,960	5.1460	2,255	0.93%	779,000	1.66%
Ringle	132,990,400	689,325	5.1833	141,773,300	729,560	5.1460	40,235	5.84%	8,782,900	6.60%
Spencer	111,689,500	578,916	5.1833	109,285,200	562,377	5.1460	(16,539)	-2.86%	(2,404,300)	-2.15%
Stettin	235,201,400	1,219,111	5.1833	246,586,600	1,268,925	5.1460	49,814	4.09%	11,385,200	4.84%
Texas	109,439,400	567,253	5.1833	111,112,300	571,779	5.1460	4,526	0.80%	1,672,900	1.53%
Wausau	148,317,900	768,771	5.1833	155,840,000	801,946	5.1460	33,175	4.32%	7,522,100	5.07%
Weston	53,376,500	276,665	5.1833	52,278,400	269,022	5.1460	(7,643)	-2.76%	(1,098,100)	-2.06%
Wien	57,174,900	296,353	5.1833	58,430,100	300,679	5.1460	4,326	1.46%	1,255,200	2.20%
<b>TOWN TOTAL</b>	<b>3,994,700,600</b>	<b>20,624,022</b>	<b>5.1628</b>	<b>4,116,325,300</b>	<b>21,098,526</b>	<b>5.1256</b>	<b>474,504</b>	<b>2.30%</b>	<b>121,624,700</b>	<b>3.04%</b>
<b>VILLAGE</b>										
Athens	45,549,700	236,096	5.1833	46,732,000	240,481	5.1460	4,385	1.86%	1,182,300	2.60%
Birnamwood*	650,300	3,349	5.1506	769,400	3,940	5.1205	591	17.65%	119,100	18.31%
Brokaw	13,910,500	72,102	5.1833	8,625,900	44,389	5.1460	(27,713)	-38.44%	(5,284,600)	-37.99%
Dorchester*	944,600	4,865	5.1506	865,400	4,431	5.1205	(434)	-8.92%	(79,200)	-8.38%
Edgar	60,348,200	312,801	5.1833	63,666,200	327,624	5.1460	14,823	4.74%	3,318,000	5.50%
Elderon*	6,247,200	32,177	5.1506	6,723,700	34,429	5.1205	2,252	7.00%	476,500	7.63%
Fenwood	5,802,500	30,076	5.1833	6,282,500	32,329	5.1460	2,253	7.49%	480,000	8.27%
Hatley	27,527,700	142,683	5.1833	29,678,200	152,723	5.1460	10,040	7.04%	2,150,500	7.81%
Kronenwetter	454,764,100	2,357,163	5.1833	474,154,100	2,439,978	5.1460	82,815	3.51%	19,390,000	4.26%
Marathon	104,003,300	539,077	5.1833	109,289,100	562,397	5.1460	23,320	4.33%	5,285,800	5.08%
Rothschild*	403,231,800	2,076,891	5.1506	405,565,600	2,076,695	5.1205	(196)	-0.01%	2,333,800	0.58%
Spencer*	86,871,100	447,439	5.1506	91,419,000	468,110	5.1205	20,671	4.62%	4,547,900	5.24%
Stratford	75,227,000	389,922	5.1833	91,521,700	470,967	5.1460	81,045	20.78%	16,294,700	21.66%
Unity*	7,696,100	39,640	5.1506	8,068,400	41,314	5.1205	1,674	4.22%	372,300	4.84%
Weston*	801,221,900	4,126,784	5.1506	818,999,200	4,193,676	5.1205	66,892	1.62%	17,777,300	2.22%
<b>VILLAGE TOTAL</b>	<b>2,093,996,000</b>	<b>10,811,065</b>	<b>5.1629</b>	<b>2,162,360,400</b>	<b>11,093,483</b>	<b>5.1303</b>	<b>282,418</b>	<b>2.61%</b>	<b>68,364,400</b>	<b>3.26%</b>
<b>CITY</b>										
Abbotsford*√	45,847,200	216,349	4.7189	46,366,800	217,448	4.6897	1,099	0.51%	519,600	1.13%
Colby*√	14,876,400	70,200	4.7189	15,791,600	74,058	4.6897	3,858	5.50%	915,200	6.15%
Marshfield√	111,010,700	527,474	4.7516	109,246,000	515,118	4.7152	(12,356)	-2.34%	(1,764,700)	-1.59%
Mosinee	246,656,400	1,278,486	5.1833	252,623,400	1,299,990	5.1460	21,504	1.68%	5,967,000	2.42%
Schofield	170,450,000	883,488	5.1833	168,336,500	866,253	5.1460	(17,235)	-1.95%	(2,113,500)	-1.24%
Wausau	2,458,152,300	12,741,256	5.1833	2,418,210,900	12,444,013	5.1460	(297,243)	-2.33%	(39,941,400)	-1.62%
<b>CITY TOTAL</b>	<b>3,046,993,000</b>	<b>15,717,253</b>	<b>5.1583</b>	<b>3,010,575,200</b>	<b>15,416,880</b>	<b>5.1209</b>	<b>(300,373)</b>	<b>-1.91%</b>	<b>(36,417,800)</b>	<b>-1.20%</b>
<b>COUNTY TOTAL</b>	<b>9,135,689,600</b>	<b>47,152,340</b>	<b>5.1613</b>	<b>9,289,260,900</b>	<b>47,608,889</b>	<b>5.1256</b>	<b>456,549</b>	<b>0.97%</b>	<b>153,571,300</b>	<b>1.68%</b>

\*No Bridge Aid      √ No Library Tax

# MARATHON COUNTY

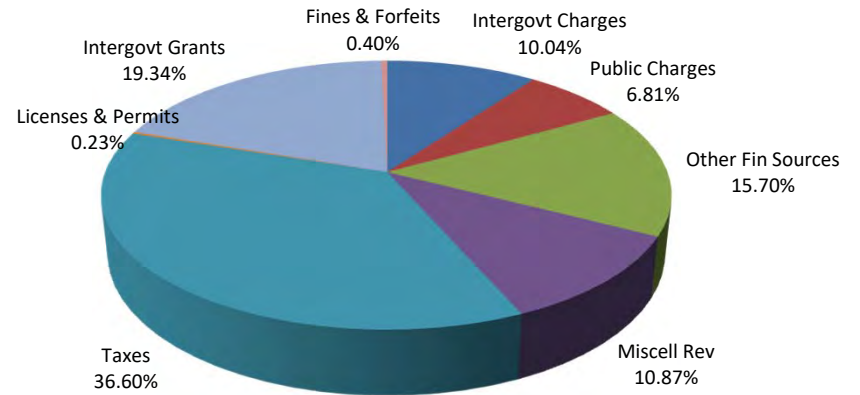
## Revenue Budget by Category

Adopted 2015



\$166,390,614

Adopted 2016



\$165,093,195



**MARATHON COUNTY  
2006-2016  
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
2006	53,717,194	31,904,017	254,355	878,800	9,207,691	19,852,628	15,137,847	19,750,036	150,702,568
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	25,913,084	165,093,195

**MARATHON COUNTY**  
**2015-2016**  
**REVENUE BUDGET BY CATEGORY IN CLASS**

2014 Actual	2015			Account Name	2016			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
<b>Taxes</b>									
\$ 46,223,534	47,152,340	47,152,340	47,152,340	Real & Personal Property	\$ 51,039,151	47,608,889	47,608,889	0.97%	\$ 456,549
11,236,435	10,686,150	10,686,150	10,686,150	Retail Sales & Use	10,686,150	11,543,550	11,543,550	8.02%	857,400
88,392	65,300	65,300	65,300	Other Taxes	65,300	65,300	65,300	0.00%	-
1,344,336	1,212,998	1,212,998	1,212,998	Interest & Penalties on Taxes	1,212,998	1,212,998	1,212,998	0.00%	-
58,892,697	59,116,788	59,116,788	59,116,788	<b>Taxes</b>	63,003,599	60,430,737	60,430,737	2.22%	1,313,949
<b>Intergovernmental Grants and Aids</b>									
6,089,628	5,797,242	5,797,242	5,797,242	State Shared Taxes	5,797,242	5,954,150	5,954,150	2.71%	156,908
3,842,757	2,200,771	2,229,624	2,183,158	Federal Grants	2,465,918	2,424,387	2,424,387	10.16%	223,616
23,909,913	24,493,135	24,489,030	24,457,711	State Grants	21,673,838	21,564,942	21,564,942	-11.96%	(2,928,193)
1,913,299	1,921,045	1,911,621	1,911,621	Grant from Other Local Govern	1,983,854	1,983,821	1,983,821	3.27%	62,776
35,755,597	34,412,193	34,427,517	34,349,732	<b>Intergovernmental Grants and Aids</b>	31,920,852	31,927,300	31,927,300	-7.22%	(2,484,893)
<b>Licenses and Permits</b>									
45,069	47,210	47,210	47,210	Licenses	47,140	47,140	47,140	-0.15%	(70)
235,598	243,000	243,000	243,000	Permits	288,875	334,825	334,825	37.79%	91,825
280,667	290,210	290,210	290,210	<b>Licenses and Permits</b>	336,015	381,965	381,965	31.62%	91,755
<b>Fines Forfeits &amp; Penalties</b>									
952,726	664,080	689,080	689,080	Law & Ordinance Violations	664,080	664,080	664,080	0.00%	-
952,726	664,080	689,080	689,080	<b>Fines Forfeits &amp; Penalties</b>	664,080	664,080	664,080	0.00%	-
<b>Public Charges for Services</b>									
1,867,287	1,996,050	1,996,050	1,996,050	General Government	1,833,695	1,828,695	1,828,695	-8.38%	(167,355)
840,019	985,950	985,950	985,950	Public Safety	970,950	970,950	970,950	-1.52%	(15,000)
3,714,242	2,806,051	2,806,051	2,806,051	Other Transportation	2,994,658	2,994,658	2,994,658	6.72%	188,607
3,842,144	3,386,042	3,386,042	3,386,042	Health	3,246,406	3,246,406	3,246,406	-4.12%	(139,636)
666,087	643,600	643,600	643,600	Social Services	698,960	698,960	698,960	8.60%	55,360
98,485	95,000	95,000	95,000	Culture	115,000	115,000	115,000	21.05%	20,000
191,341	215,750	245,750	215,750	Recreation	248,750	248,750	248,750	15.30%	33,000
533,754	580,894	621,894	580,894	Public Areas	638,620	638,620	638,620	9.94%	57,726
39,395	34,972	34,972	34,972	Education	35,306	35,306	35,306	0.96%	334
367,496	471,150	471,150	471,150	Conservation	469,950	469,950	469,950	-0.25%	(1,200)
12,160,250	11,215,459	11,286,459	11,215,459	<b>Public Charges for Services</b>	11,252,295	11,247,295	11,247,295	0.28%	31,836

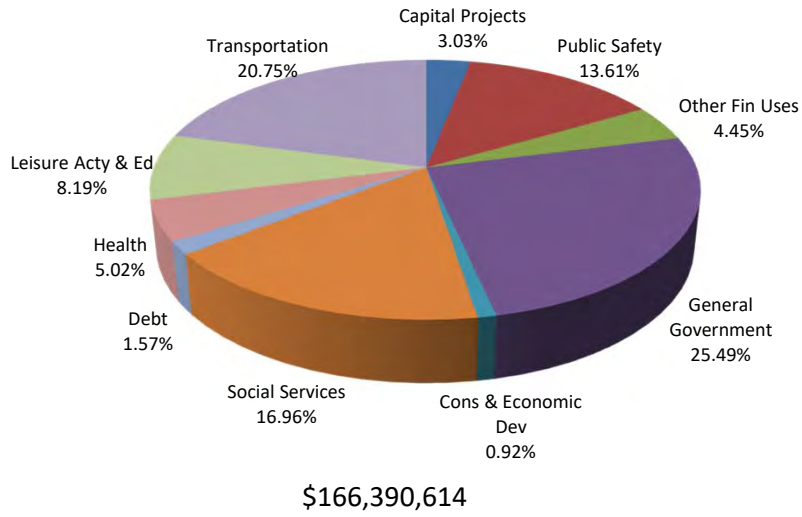
**MARATHON COUNTY  
2015-2016  
REVENUE BUDGET BY CATEGORY IN CLASS**

2014 Actual	2015			Account Name	2016			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
<b>Intergov't Charges For Services</b>									
\$ 5,156,916	4,279,629	4,543,118	4,331,118	State and Federal	\$ 4,684,923	4,757,923	4,757,923	11.18%	\$ 478,294
2,203,721	9,423,062	9,427,831	9,427,831	Outside Districts	9,845,955	9,850,956	9,850,956	4.54%	427,894
1,034,194	990,000	1,008,040	1,008,040	Schools & Special Districts	1,008,040	1,008,040	1,008,040	1.82%	18,040
1,038,033	1,117,777	1,122,546	1,122,546	Local Departments	1,172,901	958,301	958,301	-14.27%	(159,476)
9,432,864	15,810,468	16,101,535	15,889,535	<b>Intergov't Charges For Services</b>	16,711,819	16,575,220	16,575,220	4.84%	764,752
<b>Miscellaneous Revenue</b>									
1,112,059	672,435	1,324,311	1,324,311	Interest & Dividends	1,393,108	1,443,063	1,443,063	114.60%	770,628
662,843	592,189	592,189	592,189	Rent	618,840	618,840	618,840	4.50%	26,651
425,834	138,200	138,200	138,200	Property Sales & Loss Comp	135,300	135,300	135,300	-2.10%	(2,900)
15,131,335	15,503,553	15,522,171	15,517,046	Other Miscellaneous Revenue	15,723,085	15,756,311	15,756,311	1.63%	252,758
5,601,453	-	-	-	Non-Operating Revenue	-	-	-	0.00%	-
22,933,524	16,906,377	17,576,871	17,571,746	<b>Miscellaneous Revenue</b>	17,870,333	17,953,514	17,953,514	6.19%	1,047,137
<b>Other Financing Sources</b>									
14,691	14,693	2,559,693	2,559,693	Gen Obligation Long-Term Debt	14,693	14,693	14,693	0.00%	-
15,906,953	7,402,332	9,349,965	9,340,590	Transfers From Other Funds	6,020,867	6,116,754	6,477,754	-12.49%	(924,578)
-	20,558,014	29,830,090	29,830,090	Transfers From Fund Balances	19,103,708	19,420,637	19,420,637	-5.53%	(1,137,377)
15,921,644	27,975,039	41,739,748	41,730,373	<b>Other Financing Sources</b>	25,139,268	25,552,084	25,913,084	-7.37%	(2,061,955)
<b>\$ 156,329,969</b>	<b>166,390,614</b>	<b>181,228,208</b>	<b>180,852,923</b>	<b>GRAND TOTAL</b>	<b>\$ 166,898,261</b>	<b>164,732,195</b>	<b>165,093,195</b>	<b>-0.78%</b>	<b>\$ (1,297,419)</b>

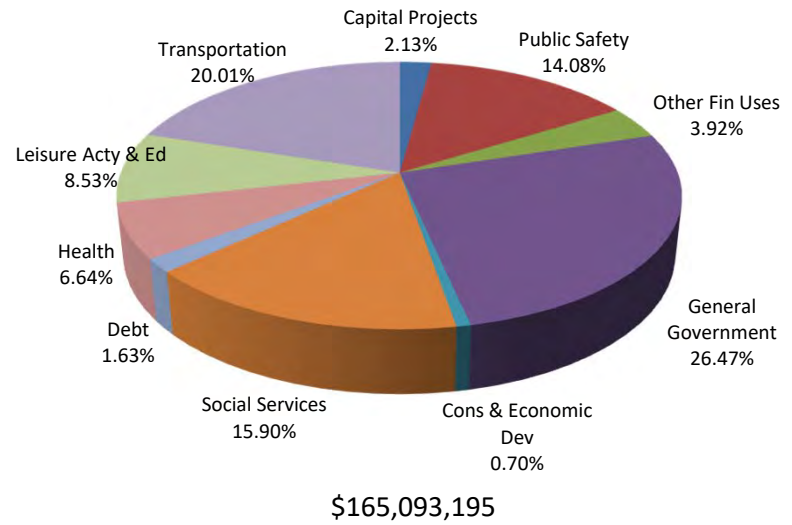
# MARATHON COUNTY

## Expense Budget by Activity

Adopted 2015



Adopted 2016



**MARATHON COUNTY  
2006-2016  
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>
2006	37,739,451	16,715,304	32,188,115	6,759,796	23,770,052	10,875,163	3,060,560	3,252,090	8,006,138	8,335,899	150,702,568
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

**MARATHON COUNTY  
2015-2016  
EXPENSE BUDGET BY AGENCY WITHIN ACTIVITY**

2014 Actual	2015			Account Name	2016			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
<b>General Government</b>									
\$ 374,896	418,774	418,774	418,774	Legislative	\$ 426,750	425,305	425,305	1.56%	\$ 6,531
3,501,323	3,545,911	3,546,811	3,545,911	Judicial	3,948,692	3,805,692	3,805,692	7.33%	259,781
630,489	691,314	725,136	725,136	Executive	670,047	610,068	610,068	-11.75%	(81,246)
1,152,512	1,825,758	1,802,383	1,799,944	General Administration	1,928,077	1,922,159	1,967,159	7.74%	141,401
27,024,708	27,465,472	27,469,197	27,469,197	Financial Administration	28,593,764	28,412,432	28,412,432	3.45%	946,960
1,747,236	1,935,915	1,935,915	1,935,915	Legal	1,946,685	1,930,642	1,930,642	-0.27%	(5,273)
639,136	860,401	860,401	860,401	Property Records and Control	884,307	871,261	871,261	1.26%	10,860
2,227,408	2,989,658	3,705,835	3,705,835	Conservation Planning Zoning	2,979,300	2,926,236	2,926,236	-2.12%	(63,422)
2,497,196	2,685,241	2,713,746	2,713,746	Other General Government	2,776,232	2,743,135	2,743,135	2.16%	57,894
39,794,904	42,418,444	43,178,198	43,174,859	<b>General Government</b>	44,153,854	43,646,930	43,691,930	3.00%	1,273,486
<b>Public Safety</b>									
12,712,915	12,374,111	12,579,319	12,567,373	Sheriff	12,769,572	12,554,077	12,554,077	1.45%	179,966
708,086	729,040	779,040	729,040	Emergency Ser & Disaster Ctrl	747,350	747,898	747,898	2.59%	18,858
7,500,997	8,143,256	8,454,571	8,240,081	Corrections - Adult	9,494,279	9,381,462	9,381,462	15.21%	1,238,206
891,044	927,401	934,901	927,401	Corrections - Juvenile - Sheriff	53,521	53,521	53,521	-94.23%	(873,880)
470,618	465,253	465,253	465,253	Shelter Home - Sheriff	508,082	507,071	507,071	8.99%	41,818
22,283,660	22,639,061	23,213,084	22,929,148	<b>Public Safety</b>	23,572,804	23,244,029	23,244,029	2.67%	604,968
<b>Transportation</b>									
17,947,293	31,672,895	32,841,300	32,841,300	Highway	31,072,918	30,042,939	30,042,939	-5.15%	(1,629,956)
4,338,563	2,857,702	5,845,859	5,845,859	Central Wisconsin Airport	2,996,200	2,996,200	2,996,200	4.85%	138,498
22,285,856	34,530,597	38,687,159	38,687,159	<b>Transportation</b>	34,069,118	33,039,139	33,039,139	-4.32%	(1,491,458)
<b>Health</b>									
4,509,999	4,892,876	5,213,037	5,192,688	General Health	5,213,447	5,164,929	5,164,929	5.56%	272,053
4,753,812	3,466,686	3,466,686	3,466,686	Sanitation	5,789,660	5,789,660	5,789,660	67.01%	2,322,974
9,263,811	8,359,562	8,679,723	8,659,374	<b>Health</b>	11,003,107	10,954,589	10,954,589	31.04%	2,595,027

**MARATHON COUNTY  
2015-2016  
EXPENSE BUDGET BY AGENCY WITHIN ACTIVITY**

2014 Actual	2015			Account Name	2016			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
<b>Social Services</b>									
\$ 18,958,979	21,632,394	21,649,194	21,649,194	Provided Serv/Admin-Soc Ser	\$ 19,656,171	19,485,748	19,485,748	-9.92%	\$ (2,146,646)
197,079	210,995	235,723	235,723	Veterans	231,148	211,637	211,637	0.30%	642
6,036,506	6,372,131	6,501,887	6,501,887	Older Americans	6,588,235	6,549,173	6,549,173	2.78%	177,042
25,192,564	28,215,520	28,386,804	28,386,804	<b>Social Services</b>	26,475,554	26,246,558	26,246,558	-6.98%	(1,968,962)
<b>Leisure Activities &amp; Education</b>									
3,366,353	3,773,245	3,778,689	3,778,689	Library	3,852,934	3,759,933	3,759,933	-0.35%	(13,312)
3,769,439	4,307,821	4,526,517	4,455,517	Public Areas	4,424,717	4,383,081	4,383,081	1.75%	75,260
392,208	435,559	529,535	529,535	University Extension Program	443,108	438,292	438,292	0.63%	2,733
4,470,561	5,118,817	5,339,654	5,339,654	Special Education	5,500,905	5,500,905	5,500,905	7.46%	382,088
11,998,561	13,635,442	14,174,395	14,103,395	<b>Leisure Activities &amp; Education</b>	14,221,664	14,082,211	14,082,211	3.28%	446,769
<b>Conservation &amp; Economic Development</b>									
58,661	446,718	452,746	452,746	Forest Resources	489,581	489,160	489,160	9.50%	42,442
830,496	1,090,238	1,401,933	1,401,933	Agricultural Resources	658,368	658,368	658,368	-39.61%	(431,870)
889,157	1,536,956	1,854,679	1,854,679	<b>Conservation &amp; Ec Develop</b>	1,147,949	1,147,528	1,147,528	-25.34%	(389,428)
<b>Debt Service</b>									
2,034,393	2,612,313	3,056,781	3,056,781	Debt Redemption	2,687,776	2,687,776	2,687,776	2.89%	75,463
2,034,393	2,612,313	3,056,781	3,056,781	<b>Debt Service</b>	2,687,776	2,687,776	2,687,776	2.89%	75,463
<b>Capital Projects</b>									
4,442,046	5,040,387	10,647,420	10,648,320	Capital Projects	3,545,568	3,566,681	3,521,681	-30.13%	(1,518,706)
4,442,046	5,040,387	10,647,420	10,648,320	<b>Capital Projects</b>	3,545,568	3,566,681	3,521,681	-30.13%	(1,518,706)
<b>Other Financing Uses</b>									
15,906,953	7,402,332	9,349,965	9,340,590	Transfers to Other Funds	6,020,867	6,116,754	6,477,754	-12.49%	(924,578)
15,906,953	7,402,332	9,349,965	9,340,590	<b>Other Financing Uses</b>	6,020,867	6,116,754	6,477,754	-12.49%	(924,578)
<b>\$ 154,091,905</b>	<b>166,390,614</b>	<b>181,228,208</b>	<b>180,841,109</b>	<b>Grand Total</b>	<b>\$ 166,898,261</b>	<b>164,732,195</b>	<b>165,093,195</b>	<b>-0.78%</b>	<b>\$ (1,297,419)</b>

**MARATHON COUNTY**  
**FIVE YEAR DEPARTMENT BUDGET COMPARISON**  
**2012 - 2016**

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>									
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%
2012	416,623	42,741	11.43%	1,750	0	0.00%	414,873	42,741	11.49%
<b>Administration/Justice System Alternatives</b>									
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%
2012	1,130,242	(4,262)	-0.38%	390,862	(49,208)	-11.18%	739,380	44,946	6.47%
<b>Capital Improvements</b>									
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%
2012	4,765,275	(103,621)	-2.13%	4,530,275	(153,621)	-3.28%	235,000	50,000	27.03%
<b>Clerk of Circuit Courts</b>									
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%
2012	3,031,293	(106,076)	-3.38%	1,802,480	(63,618)	-3.41%	1,228,813	(42,458)	-3.34%
<b>Conservation, Planning &amp; Zoning</b>									
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%
2012	2,791,620	(1,758,601)	-38.65%	1,623,534	(1,732,491)	-51.62%	1,168,086	(26,110)	-2.19%



**MARATHON COUNTY  
FIVE YEAR DEPARTMENT BUDGET COMPARISON  
2012 - 2016**

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>									
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%
2012	899,500	(75,500)	-7.74%	0	0	0.00%	899,500	(75,500)	-7.74%
<b>Corporation Counsel</b>									
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%
2012	597,711	(8,063)	-1.33%	260,727	20,000	8.31%	336,984	(28,063)	-7.69%
<b>County Board of Supervisors</b>									
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%
2012	376,029	(2,124)	-0.56%	0	0	0.00%	376,029	(2,124)	-0.56%
<b>County Clerk</b>									
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%
2012	748,166	58,396	8.47%	304,150	20,550	7.25%	444,016	37,846	9.32%
<b>Debt Service</b>									
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%
2012	1,775,150	(15,750)	-0.88%	100,000	(25,000)	-20.00%	1,675,150	9,250	0.56%

**MARATHON COUNTY  
FIVE YEAR DEPARTMENT BUDGET COMPARISON  
2012 - 2016**

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>									
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%
2012	1,289,237	143,766	12.55%	329,039	111,841	51.49%	960,198	31,925	3.44%
<b>Emergency Management</b>									
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%
2012	256,573	(12,999)	-4.82%	147,287	11,341	8.34%	109,286	(24,340)	-18.22%
<b>Employee Resources</b>									
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%
2012	746,221	(8,383)	-1.11%	116,800	0	0.00%	629,421	(8,383)	-1.31%
<b>Facilities and Capital Management</b>									
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%
2012	2,584,078	(41,199)	-1.57%	731,503	87,027	13.50%	1,852,575	(128,226)	-6.47%
<b>Finance</b>									
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%
2012	673,821	(231,365)	-25.56%	200,000	(201,000)	-50.12%	473,821	(30,365)	-6.02%

**MARATHON COUNTY  
FIVE YEAR DEPARTMENT BUDGET COMPARISON  
2012 - 2016**

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>									
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%
2012	428,578	(9,376)	-2.14%	0	0	0.00%	428,578	(9,376)	-2.14%
<b>Health</b>									
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%
2012	4,651,205	(454,992)	-8.91%	1,930,835	(876,706)	-31.23%	2,720,370	421,714	18.35%
<b>Highway</b>									
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%
2012	24,851,721	(5,629,345)	-18.47%	16,308,028	(5,731,637)	-26.01%	8,543,693	102,292	1.21%
<b>Insurance</b>									
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%
2012	17,437,974	454,259	2.67%	17,235,670	351,955	2.08%	202,304	102,304	100.00%
<b>Library</b>									
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%
2012	3,548,967	(145,314)	-3.93%	191,116	0	0.00%	3,357,851	(145,314)	-4.15%

**MARATHON COUNTY  
FIVE YEAR DEPARTMENT BUDGET COMPARISON  
2012 - 2016**

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>									
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%
2012	219,584	(9,384)	-4.10%	105,000	27,000	34.62%	114,584	(36,384)	-24.10%
<b>Parks, Recreation &amp; Forestry</b>									
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%
2012	4,204,161	(311,655)	-6.90%	2,488,635	(177,511)	-6.66%	1,715,526	(134,144)	-7.25%
<b>Register of Deeds</b>									
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%
2012	870,255	(25,309)	-2.83%	1,057,533	(14,000)	-1.31%	(187,278)	(11,309)	-6.43%
<b>Sheriff</b>									
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%
2012	11,788,897	(63,814)	-0.54%	980,156	(105,277)	-9.70%	10,808,741	41,463	0.39%
<b>Sheriff-Adult Correction/Juvenile Detention</b>									
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%
2012	6,087,190	(196,005)	-3.12%	1,117,000	(89,300)	-7.40%	4,970,190	(106,705)	-2.10%

**MARATHON COUNTY  
FIVE YEAR DEPARTMENT BUDGET COMPARISON  
2012 - 2016**

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>									
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%
2012	511,172	(60,917)	-10.65%	163,317	300	0.18%	347,855	(61,217)	-14.96%
<b>Social Services\Child Support</b>									
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%
2012	16,692,735	(2,438,850)	-12.75%	9,263,267	(1,367,479)	-12.86%	7,429,468	(1,071,371)	-12.60%
<b>Solid Waste</b>									
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%
2012	3,282,779	(1,328,393)	-28.81%	3,282,779	(1,328,393)	-28.81%	0	0	0.00%
<b>Support Other Agencies</b>									
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%
2012	10,303,847	(813,219)	-7.32%	20,000	0	0.00%	10,283,847	(813,219)	-7.33%
<b>Transfers Between Funds</b>									
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%
2012	5,237,589	839,901	19.10%	5,237,589	839,901	19.10%	0	0	0.00%

**MARATHON COUNTY  
FIVE YEAR DEPARTMENT BUDGET COMPARISON  
2012 - 2016**

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>									
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%
2012	560,020	(11,602)	-2.03%	15,801,556	(1,276,350)	-7.47%	(15,241,536)	1,264,748	7.66%
<b>UW-Extension</b>									
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%
2012	407,869	(19,122)	-4.48%	68,334	(11,874)	-14.80%	339,535	(7,248)	-2.09%
<b>Veterans Administration</b>									
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%
2012	209,151	(5,782)	-2.69%	13,000	0	0.00%	196,151	(5,782)	-2.86%
<b>Central Wisconsin Airport</b>									
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%
2012	3,765,543	416,948	12.45%	3,765,543	416,948	12.45%	0	0	0.00%
<b>Central Wisconsin Airport Debt</b>									
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%
2012	737,250	225,610	44.10%	737,250	225,610	44.10%	0	0	0.00%

**MARATHON COUNTY  
FIVE YEAR DEPARTMENT BUDGET COMPARISON  
2012 - 2016**

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>									
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%
2012	4,683,340	(143,186)	-2.97%	4,683,340	(143,186)	-2.97%	0	0	0.00%
<b>ADRC - CW</b>									
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%
2012	6,734,843	(262,762)	100.00%	6,734,843	(262,762)	100.00%	0	0	0.00%
<b>Totals</b>									
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%
2012	149,296,209	(12,115,349)	-7.51%	101,723,198	(11,496,940)	-10.15%	47,573,011	(618,409)	-1.28%

**MARATHON COUNTY  
FIVE YEAR SUPPORT FOR OTHER AGENCIES COMPARISON  
2012 - 2016**

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>									
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%
2012	395,367	0	0.00%	0	0	0.00%	395,367	0	0.00%
<b>Community Action</b>									
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%
2012	33,757	0	0.00%	0	0	0.00%	33,757	0	0.00%
<b>Economic Development</b>									
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%
2012	135,000	125,000	1250.00%	0	0	0.00%	135,000	125,000	100.00%
<b>Economic Development-Educational Bootcamp</b>									
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%
2012	0	0	0.00%	0	0	0.00%	0	0	0.00%
<b>Historical Society</b>									
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%
2012	49,376	0	0.00%	0	0	0.00%	49,376	0	0.00%



**MARATHON COUNTY  
FIVE YEAR SUPPORT FOR OTHER AGENCIES COMPARISON  
2012 - 2016**

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>									
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%
2013	0	0	0.00%	0	0	0.00%	0	0	0.00%
2012	0	0	0.00%	0	0	0.00%	0	0	0.00%
<b>Humane Society</b>									
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%
2012	70,766	0	0.00%	0	0	0.00%	70,766	0	0.00%
<b>McDevco</b>									
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%
2012	150,000	20,000	15.38%	0	0	0.00%	150,000	20,000	15.38%
<b>North Central Regional Planning</b>									
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%
2012	10,000	0	0.00%	0	0	0.00%	10,000	0	0.00%
<b>Partnership Progressive Agriculture</b>									
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%
2013	0	0	0.00%	0	0	0.00%	0	0	0.00%
2012	0	0	0.00%	0	0	0.00%	0	0	0.00%

**MARATHON COUNTY  
FIVE YEAR SUPPORT FOR OTHER AGENCIES COMPARISON  
2012 - 2016**

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>									
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%
2013	0	0	0.00%	0	0	0.00%	0	0	0.00%
2012	0	0	0.00%	0	0	0.00%	0	0	0.00%
<b>Woman's Community</b>									
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%
2013	48,574	0	0.00%	20,000	0	0.00%	28,574	0	0.00%
2012	48,574	0	0.00%	20,000	0	0.00%	28,574	0	0.00%
<b>City-County IT Commission</b>									
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	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%
2012	1,240,778	(238,219)	-16.11%	0	0	0.00%	1,240,778	(238,219)	-16.11%
<b>Health Care Center</b>									
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%
2013	7,863,842	(306,387)	-3.75%	0	0	0.00%	7,863,842	(306,387)	-3.75%
2012	8,170,229	(720,000)	-8.10%	0	0	0.00%	8,170,229	(720,000)	-8.10%
<b>Totals</b>									
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%
2012	10,303,847	(813,219)	-7.32%	20,000	0	0.00%	10,283,847	(813,219)	-7.33%