

**MARATHON COUNTY
2019 ANNUAL BUDGET**

**HUMAN RESOURCES, FINANCE AND PROPERTY COMMITTEE APPROVED
PRESENTED TO THE COUNTY BOARD OF SUPERVISORS
NOVEMBER 15, 2018**



*WISCONSIN CENTRAL TIME
WHERE TIME IS ON YOUR SIDE*

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County Administrator's Budget Message



TO: The Honorable Marathon County Board of Supervisors

FROM: Brad Karger, County Administrator

DATE: October 11, 2018

SUBJECT: 2019 BUDGET MESSAGE

I present this Financial Plan and 2019 Annual Budget to the County Board, as required by Wisconsin Statute 59.033(5). The actual budget and tax levy for 2019 will be voted upon at the November meeting of the County Board. This document represents my recommendations for the operating budget for the year 2019, including funding for the 2019 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, Lance Leonhard along with Kristi Palmer, Alicia Richmond and employees of the Finance Department who support them, pulled together and the result is a product which continues our array of public services and reduces our tax rate from \$4.95 to \$4.80.

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 \$354,749 or .72%. 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 \$11,054,104,100, an increase of \$463,942,800 (4.38%) over 2018. That increase minus the portion of the increase in tax increment districts, times the new tax rate (\$4.80) generates a \$354,749 increase in property tax dollars which are incorporated into the 2019 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 2019. For illustration the following chart compares the “average homeowner’s” tax bill for 2010 thru 2019.

<u>Budget Year</u>	<u>Property Value</u>	<u>Tax Rate</u>	<u>Tax Amount</u>	<u>\$ Changes</u>	<u>% Changes</u>
2019	\$152,065	\$4.80	\$732.74	\$ 4.54	0.62%
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 \$4.54 even though the tax rate declined by 15 cents. This happened because of a 4% increase in their property value.

REPLENISHMENT OF WORKING CAPITAL ACCOUNTS

The “good news” is that the 2019 budget is balanced without spending down any working capital funds.

The “bad news” is that there is no provision in the budget to repay any of the \$1,625,438 of working capital funds spent in 2018 to fund dramatic increases in correctional costs, justice alternatives program expansions and child welfare caused by the drug crisis.

The drug crisis is still with us as are the expenses of providing public services to those trying to recover from an addiction, protecting children endangered by the drug use of another, and the cost of incarceration of drug offenders.

ADJUSTMENTS MADE TO BALANCE THE BUDGET

We have made three adjustments to the budget that are new in 2019 in order to make the budget balance.

1. We are budgeting closer to our real cost of employee compensation. In the past, our budgets assumed that all positions would be filled all year long. This resulted in surpluses in these accounts when there was turnover and there was a gap of time after the position incumbent left and before the new person started. Thus, in order to reduce over-budgeting for employee compensation, I have backed \$200,000 out of the Sheriff’s Corrections Budget and the Highway Department Budget. Prior year surpluses suggest that this money will not be needed in 2019:

	<u>Highway</u>	<u>Corrections</u>
2017	\$1,541,836	\$426,624
2016	497,027	562,333
2015	214,777	295,988

“Budgeting closer” doesn’t save any money, but it does avoid artificially inflating the cost of doing business.

2. We have fully applied the estimate of sales tax revenue provided to us by the State for 2019, \$13,000,000. In the past we budgeted most, but held some back as a cushion for a recession. This adds \$1,100,000 to our budget.
3. We have applied a new \$360,000 one-time Economic Support reimbursement to support the cost of out-of-home placements of children. Because this is new and unknown if it will be anything more than a one-time payment, my first choice was to apply funds to one-time expenses like capital. We tried that on an earlier budget draft, but we need the funds in the operating budget to balance.

NEW POSITIONS

Thirteen (13) new, full-time equivalent (FTE) positions were requested by department heads. I have approved and funded four (4) new positions. None of those new positions involve any “new levy”; they are funded with increases in user fees and reallocations, prioritizations within department budgets.

This “hard line” is necessitated by our financial position and after multiple discussions we have arrived at a place where the County’s essential needs are met or there is a pathway established for meeting the needs:

1. Planning Technician (Land Use Technician) Conservation, Planning and Zoning Department
Funded with the conversion of an existing casual position to a regular, full-time position and user fee increase. Specifically, \$77,000 cost is offset by the \$32,047 that was budgeted for a casual position and increasing an array of user fees to offset the remaining \$44,953 cost.
2. Social Services Manager (Social Work Supervisor) Department of Social Services
The full cost of \$111,100 is covered by abolishing a full-time social work position (\$98,536) and drawing down an additional \$12,564 in Children’s Long Term Support Services (CLTS) grant funding. The position is needed to support our efforts to protect the safety of children.
3. Diversion Program Assistant, District Attorney’s Office
This position will help to divert from the court system offenders that would have otherwise been charged with criminal operating a motor vehicle after revocation. The full cost of the position is offset by new revenues from participants and corresponding reductions in the District Attorney’s budget, mostly funds that had previously been allocated for outside professional services.
4. Organizational Excellence Program Manager, County Administration
This position will bring internal two important programs, leadership/management development and process improvement. The \$112,169 salary and benefits is offset by reduction in funds that previously had been used to fund outside professional services.

There is no funding in the 2019 budget for new Dispatcher positions to staff a new police channel. (\$75,507 per position, \$453,042 for six positions) That is a challenge that we do not have a solution for yet. The answer seems to involve a reallocation of funds within the 2019 budget. Some possibilities the Sheriff’s Command Officers, Managers of the Social Services Department and I are considering.

1. Can the Secure Detention Facility generate more revenue by housing kids from other counties and is new revenue sufficient to fund the six (6) dispatcher positions needed to open a new police channel?
2. Can we generate enough savings by closing our Secure Detention Facility and housing our kids in Portage or Eau Claire County facilities to fund the new police Channel?

The current situation is that we typically house three kids from Marathon County and three kids from other counties in our facility. Our salary and benefits costs alone are \$955,538 and our revenues from other counties are only \$134,341. The bottom line is that our overhead costs are flat and the problem is that our facility is underutilized.

New & Expanded Position Requests - 2019

Dept	Request	Class Title (Working Title) Occ Code / DBM	Funding	CITY ADMIN APPROVA L TO PROCEED	FTE	Additional County Funding			Additional Non-Levy or Grant Funds			STANDING E APPROVAL	Human Resources & Finance, Property Committee Ranking/Recommendati	Approved and included in 2019 Budget - by County Administrator	
						Minimum	Mid-Point	Maximum	Minimum	Mid-Point	Maximum				
Position Recommended By County Administrator To Include In 2019 Budget															
1	County Administration	Create	Organizational Excellence Program Manager New OC / C52	100% Levy	YES	1.00	\$97,131	\$112,169	\$127,209	\$0	\$0	\$0	YES		YES
2	Conservation, Planning & Zoning	Create	Planning Technician (Land Use Technician) 5131 / B23	44% Levy 56% Permit/Program Fees (1)	YES	1.00	\$32,047	\$32,047	\$32,047	\$36,752	\$44,953	\$53,155	YES		YES
3	Sheriff's Office	Create	Communication Specialist (Public Safety Telecommunicator) 5071 / B23	100% Levy	YES	2.00	\$135,056	\$151,014	\$166,974	\$0	\$0	\$0	YES		NO
4	Social Services	Create	Social Services Manager (Social Work Supervisor) 5406 / C52 (2)	No Additional Levy Funds Needed; Costs will be covered through state & federal funds	YES	1.00	\$11,305	\$13,564	\$15,826	\$2,153	\$2,584	\$3,014	YES		YES
5	District Attorney	Abolish Create	Social Worker Social Service Coordinator (Diversion Program Assistant)	26.8% Levy 73.2% Program Fees	YES	1.00	\$18,098	\$20,236	\$22,375	\$49,430	\$55,271	\$61,112	NO		YES
APPROVED FTE'S & FUNDING INCLUDED IN 2019 BUDGET PER COUNTY ADMINISTRATION						5.00	\$293,637	\$329,030	\$364,431	\$88,335	\$102,808	\$117,281			
Position Not Recommended By County Administrator To Include In 2019 Budget															
1	Sheriff's Office	Create	Detective-FBI project	No additional levy; funds must be in 2019 budget	NO	1.00	\$107,559	NA	\$110,176	\$0	\$0	\$0			
2	Sheriff's Office	Create	Lieutenant-Investigations	100% Levy	NO	1.00	\$117,993	\$118,888	\$119,782	\$0	\$0	\$0			
3	Sheriff's Office	Create	Lieutenant-Court Security Unit	100% Levy (3)	NO	1.00	\$30,284	\$17,482	\$13,007	\$0	\$0	\$0			
NOT APPROVED BY COUNTY ADMINISTRATION						3.00	\$255,836	\$136,370	\$242,965	\$0	\$0	\$0			

(1) Proposing to eliminate \$32,047 that is budgeted for casual employee

(2) Abolish 1 Social Work and Create 1 Social Work Supervisor

Abolished PCN 26146, and created PCN 26009

(3) Abolish 1 Deputy Sheriff & Create 1 Lieutenant

**COUNTY EMPLOYEES
MARATHON COUNTY: FULL TIME EQUIVALENT EMPLOYEES**

	2014	2015	2016	2017	2018	2019	+ Incr -Decr.	See Note
Clerk of Circuit Court	34.00	34.00	34.00	34.00	34.00	34.00		
Conservation Planning Zoning	21.00	23.00	24.00	24.00	24.00	25.00	+1.0	2
Corporation Counsel	6.50	6.50	6.00	7.25	7.78	7.78		
County Administration	4.00	4.00	4.00	4.00	4.00	5.00	+1.0	1
County Clerk.	4.50	4.00	4.00	4.00	4.00	4.00		
District Attorney	12.80	13.80	13.80	13.80	15.30	16.30	+1.0	3
Emergency Management	2.00	2.00	2.00	2.00	2.00	2.00		
Employee Resources	6.80	6.80	6.80	6.80	7.00	7.00		
Facilities & Capital Management	23.70	23.70	23.70	35.70	35.70	35.70		
Finance	6.00	6.00	6.00	6.00	6.00	6.00		
Health	42.00	42.20	40.82	43.82	43.82	43.82		
Highway	77.00	78.50	78.50	78.50	78.50	78.50		
Library	44.90	44.90	46.10	46.10	46.10	46.10		
Medical Examiner	1.70	2.00	3.00	3.00	4.00	4.00		
Park Recreation & Forestry	43.00	43.00	43.00	43.00	44.00	44.00		
Register of Deeds	7.50	7.50	7.50	7.50	7.50	7.50		
Sheriff	180.00	186.85	187.85	187.85	193.60	193.60		
Social Services	111.23	111.73	107.50	111.00	115.63	115.63		4
Solid Waste	7.50	8.00	8.00	9.00	9.00	9.00		
Treasurer	5.00	5.00	5.00	5.00	5.00	5.00		
UW Extension	2.00	2.00	2.00	2.00	1.00	1.00		
Veterans	2.75	2.75	2.75	2.75	2.75	2.75		
Total	645.88	658.23	656.32	677.07	690.68	693.68	+3.0	
Central WI Airport	22.00	22.00	23.00	23.00	23.00	23.00		
ADRC – CW	58.73	57.71	57.71	58.11	58.11	58.11		
Special Education	76.50	81.50	83.50	84.00	84.00	98.50	+14.50	5

NOTES
(1) New 1 FTE Organization Excellence Program Manager added for 2019.
(2) New 1 FTE Planning Technician added for 2019.
(3) New 1 FTE Diversion Program Assistant added for 2019
(4) Added 1 FTE Social Service Manager and abolish 1 FTE Social Worker.
(5) Increased allocation of paraprofessionals by a total of 14.50.

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

I know that the Public Safety Committee wants the new police channel opened in January, not at the end of 2019. I also know that there are board members who want to tap some other funding source and leave the Secure Detention Facility open. None of that is unreasonable, but consider the limitations:

1. You cannot raise taxes. The levy rate will be reduced from \$4.95 to \$4.80 consistent with the levy caps imposed on us by State Government.
2. You might be able to raise fees such as establishing a “booking fee” charged to those who are booked into the jail. But at \$30 per person that will generate in the neighborhood of \$150,000; not nearly enough for the new police channel on its own. Plus, that assumes that the new fees are all collectable and our experience with the \$18 daily room and board fee assessed to jail inmates suggests that most of the funds billed are not collected. That might change if the local police organizations were billed for jail and not the person jailed. But then we will hear that municipalities have not had time to prepare for this new expense in their budget cycle. Should we postpone to the 2020 budget, we will hear from municipalities about the impact of the tax levy caps on them and their ability to incur a new expense.
3. You could completely or partially eliminate Courthouse Security (\$543,891) but I have a hard time imagining that was a top priority only a year ago is now a low priority.

You have already heard from Ben Bliven, Wausau Police Chief and Chad Billeb, Chief Deputy of the Sheriff’s Department about the importance for officers’ safety and department efficiencies that the new police channel be opened. No one denies that the need to move Everest Metro and Rothschild to a new channel is real. The concern is also shared by police officials from the rural areas of our County. Here is an excerpt of a letter that I recently received from Aaron Stencil, Athens Police Chief:

Based upon our geographical location within the County, the Athens area residents and our police officers are likely more reliant upon quick action by our dispatchers . . . I am hopeful an additional radio channel is added in the near future to address issues we face in rural areas.

We could spend down \$453,042 in working capital to open the new police channel in January or borrow that same amount and shift capital improvement dollars to fund the new positions. That strategy can work as a “quick fix” in the short term get us the Dispatchers we need to open the new police channel and would avoid a lot of unpleasant discussion/actions associations with the Security Detention Facility, but in the long-term, that is not sound financial policy, and I don’t recommend it.

(In this discussion I am using the salary range midpoints. You may have seen position costings elsewhere that are substantially lower. That may be because they are reporting the salary range minimums.)

EMPLOYEE HEALTH CARE

We knew that the cost of employee health care being substantially the same in 2018 (\$1,849.81 – Family) as 2013 (\$1,850.89 – Family) was not going to last forever and we were right.

Our cost of employee health care will increase 3% in 2019 (\$242,991). That 3% increase will be achieved with several changes to the benefit plan. The cost increase with no changes to the benefit plan is 9%, a \$728,973 increase. Working with Kim Hurtz, Group Health Trust, we have agreed upon a few changes to the health benefit that will reduce costs, but they have not yet been approved by the plan's underwriter. Here is what has been proposed:

- A \$20 office visit charge.
- Increases in out-of-pocket maximums
- Increased employee contributions toward the more expensive, specialty prescription medications

These changes are designed to shift much of the increased costs to those who most utilize the plan.

We already have an excellent wellness programming place, which 40% of our employees utilize, which features:

- Wellness Coaching
- Health Screenings
- Weight Watchers at Work
- Zumba
- Yoga
- Health Education
- 3% Premium Reductions for Participants; 5% Premium Reduction for Participants in 2020
- Health Fair
- Onsite Clinic, opened in 2018

The onsite clinic will continue to open without charge to employees for routine care, wellness examinations, care for chronic disease.

Much of what we are experiencing with the 9% increase in claims is just the 6% rate of medical inflation catching up with us. Nothing is unique about what we are experiencing:

At least 60 of the 72 counties will experience a higher increase in the cost of health insurance than the State imposed levy caps allow them to take in new tax levy.

Kyle Christensen, WCA Legislative Director, at the October 5, 2018 WCUTA meeting.

It has been represented to me that the County would be granted better discounts in health care services if we switched from Group Health Trust to an employee health insurance plan that Aspirus owns. It makes sense that Aspirus would reserve the best discounts for the health plan that it owns. How much impact those discounts might have we cannot really know until we see a proposal.

I think that long-term the County is better off sticking with Group Health Trust. They have been very progressive in working with us with a focus on healthier employees. The best discount is the surgery that is not needed. (Group Health Trust "GHT" is a cooperative venture of a number of Counties that was originally organized by Wisconsin Counties Association (WCA) as a way of helping Counties deal with the escalating cost of employee health care. (Most people will tell you that the County self-insures employee health care. That was true for many years, but the relationship we have with GHT is a fully insured product.)

The changes to our benefit structure will be painful for some and they would not have been possible in the pre-Act 10 collective bargaining environment. You don't have to approve these changes and we could just leave the plan as it is currently. You would, however, have to find \$728,973 in new revenues or reductions elsewhere to make the budget balance.

BREAKDOWN OF RATES FOR EMPLOYEE HEALTH INSURANCE

Updated - September 28, 2018

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%

2019 -12.6% employee contribution	Aspirus	\$675.62	3.00%	\$1,621.47	3.00%	\$1,905.30	3.00%
	Broad	\$733.24	3.00%	\$1,761.33	3.00%	\$2,069.88	3.00%

EMPLOYEE COMPENSATION

The budget funds a 2% increase in employee compensation (\$819,812). These funds will be applied to the performance based pay structure in place.

WORKER’S COMPENSATION

The cost of worker’s compensation decreased by 1% causing a savings of \$95,000.

HIGHWAY PAVING AND BRIDGE PROGRAMS

We have estimated an increase of \$101,098 in vehicle registration fees for a total revenue of \$3,000,000. Those fund will be used to partially fund the 2019 County road paving program.

Our policy has been to pave 30 – 32 miles per year. In 2019, our paving crew will pave 26 miles. An additional 6 miles of paving will be done by an outside contractor utilizing the Surface Transportation Program. In this program, we fund \$1,225,715 and we secure \$2,067,337 of state and federal funds for the same purpose. (As a “rule of thumb” one mile of paving cost is \$225,000 for full depth replacement.)

We have 9 bridges on the County system that need to be replaced. In 2019, a bridge on Highway Z in the Town of Easton is funded for replacement (\$200,000 County levy; \$1.3 million Federal funding). Additionally, the County Road Q, Mole Brook Bridge in the town of Ringle is in the Capital Improvement Program (\$407,174). If you want that bridge completed in 2019, you will have to borrow for the funds.

STATE FUNDING FOR COUNTY ROADS IN THE UPCOMING 2019-2021 STATE BUDGET

At the Wisconsin Counties Association (WCA) Conference in La Crosse, Governor Scott Walker proposed giving counties an additional \$57 million in the next State budget to increase the State’s share of road costs.

This proposal will push the State’s share of the costs for County roadwork to 30%. It is currently 19.5%

A 10.5% increase in state funding seems to equate to a \$756,000 increase to Marathon County. Talking with Kyle Christensen, WCA Legislative Director, he advised us not to count on that additional funding yet. He said it is not yet known how the new funds will be distributed and whether the same commitment will be made if Tony Evers wins the Governor election. Kyle Christensen said that the words of the Governor should give us hope, but until the budget is proposed and adopted, it would be a poor choice to rely upon new State money for County roads. As the State budget is debated, funding for County roads and transportation will be in competition with the funding needs of K-12 public education and Medicaid (Badger Care).

PARK DEPARTMENT CAPITAL PROJECTS

A number of our park facilities were built during the Great Depression Era and just like an old house many of these facilities are in constant need of upgrades. Several year ago we started the practice of setting aside \$100,000 to get the most important small capital projects done. In 2019, we will:

1. Upgrade electrical systems at Dell of the Eau Claire (\$24,950)
2. Replace the flooring in the lobby and hallway in Multi-Purpose Building in Marathon Park (\$37,000)
3. Replace tables and chairs at East Gate Hall (\$6,500)
4. Finish upgrading the roadway lighting at Marathon Park (\$11,000)
5. Sunny Vale Softball Complex Concession Stand paver conversion to concrete (\$7,279)
6. County Forest Trail Reconstruction (\$13,271)

In addition, out of the 2018 HRFC contingency budget is the \$30,000 accumulator (HRFC Committee approved this on October 1).

START RIGHT

Start Right is a program unique to Marathon County, which provides education and home visits to at-risk families with newborn children. The program costs \$1.7 million dollars. \$500,000 comes from grants, local foundations funding and Badger Care reimbursements and \$1.2 million dollars is County tax levy.

In 2017, Start Right was utilized as follows:

- 124 women either pregnant or with a newborn received a home visit. 96 of these women receive 3 or more visits
- 211 children received intensive home visiting services
- 215 family coaching sessions were conducted
- 288 adults and 441 children participated in Play 'N Learn sessions

The County's investment in Start Right is intended to reduce costs elsewhere in the County budget including:

- Child Abuse and Neglect
- Foster Care and out-of-home placements
- Mental health services and interventions
- Arrests and incarcerations

In August, the Health and Human Services Committee considered a \$200,000 reduction to Start Right funding and rejected the idea. Consistent with the wishes of the Committee, the full \$1.2 million dollars of tax levy to support Start Right is incorporated into the 2019 budget.

BROADBAND EXPANSION

The County’s Strategic Plan makes broadband expansion a top priority.

OBJECTIVE 8.7: Strive to provide affordable, reliable, high-speed internet access throughout the County

To accomplish this objective the budget envisions a partnership and shared position with Lincoln County that is focused on broadband expansion. In 2018, University of Wisconsin Extension (UWEX) had a .5 FTE position authorized and funded that was not filled.

In 2019, we believe that UWEX can hire a full-time employee who will work half-time in Marathon County and half-time in Lincoln County. When that person is in Marathon County, the top priority will be broadband expansion including coordinating the development of a comprehensive approach to high speed internet access.

FUNDING OF NON-PROFIT ORGANIZATIONS

County funding of non-profit organizations has been a source of controversy for 25 years. I have told the non-profit organizations that if the budget is adopted without amendment, their funding will be phased-out over a 3 – 5 year period:

2-1-1 Information and Referral (United Way)	\$ 40,000
Crime Stoppers	5,000
Entrepreneurial Bootcamp	40,000
Healthy Teens Initiative	25,000
Historical Society	54,376
Marathon County Development Corporation (MCDEVCO)	180,000
North Central Community Action Program (NCCAP)	33,757
Partners for Progressive Agriculture	20,000
The Women’s Community	75,000
Wisconsin Valley Fair	20,000

The agency representatives have been told that their funding is secure for 2019 – 2021. Starting in 2022 some allocations will be pared down and most will be eliminated altogether.

The people I talked with expressed appreciation of the long notice period, but also want to schedule time before the County Board to explain the benefits of their programs.

In the context of a \$162.6 million dollar budget these funds represent a small percentage. The argument has always been – if you can't afford to fully fund mandated County services, why are you using County funds to support services provided by non-profits that can raise money in the community by other means?

ADULT DETENTION FACILITY (aka "JAIL") CENSUS

Our jail census continues to exceed the capacity of our jail and we continue to rent space from neighboring counties including Lincoln, Shawano, Chippewa, Taylor, Langlade, Outagamie and Marquette.

The story of the jail census might be another of those "good news" "bad news" scenarios.

There really isn't very much good news unless you consider the problem not getting worse to be "good news". In the first eight months of 2018 we averaged 399 inmates per month. That compares to an average of 402 inmates per month in 2017. With all the effort that has been put in by many people and groups to reduce the jail census this result is disappointing, but at least the jail population did not go up.

The "bad news" is that our inmate population is on a long-term climb. If you average the jail census over the previous 13 years where we have full-year data (2005 – 2017), you will find an average monthly census of 341. Our jail capacity is more complex than a single number. 250 is our target number and 279 is our maximum capacity. Our hard cost of out-of-County boarding of prisoners continues in the 1.2 to 1.5 million dollar range. On average we are housing 100 – 120 inmates in out-of-County jails. The cost figures fail to account for all the prisoner transports made by the Sheriff's Department for court appearances and medical appointments. Additionally, the Corrections Division budget is up \$281,459 because of increased costs of our food contract and inmate medical care.

JAIL CENSUS

YEAR	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUGUST	SEPT	OCT	NOV	DEC	TOTAL	MONTHLY AVERAGE
2005	304	300	315	337	324	337	353	339	327	353	357	361	4007	333.92
2006	357	361	381	387	376	375	366	344	350	337	327	317	4278	356.5
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	324.84
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	326.5
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	338	337	340	339	4072	339.33
2016	351	359	348	358	361	371	380	371	401	410	398	395	4503	375.25
2017	400	413	399	441	394	399	422	423	404	379	372	375	4821	401.75
2018	374	374	400	411	418	412	408	397						

There are no easy answers to the jail census challenge, but we have a number of important initiatives underway including:

- Expanded house arrests
- Operating While Intoxicated (OWI) Court
- Drug Court
- Deputy Sheriff position specializing in mental health and drug treatment

All these initiatives are funded in the 2019 budget.

OUT-OF-HOME PLACEMENT OF CHILDREN

In 2019, we will spend 4.9 million dollars placing children needing protective services and in the youth justice system in the community or in an institution of care.

Placement Type	Actual	10 year	Budgeted	Average Placement Cost	Budgeted Placement Cost
Correctional Care	0	3	1	\$144,900	\$144,900
Residential Care Center	6	16	12	\$144,516	\$1,734,196
Group	10	11	12	\$83,619	\$1,003,424
Treatment Foster Home	22	11	19	\$46,194	\$877,686
Specialized Foster Home	12	16	13	\$21,289	\$276,760
Foster Home	75	66	73	\$9,816	\$716,600
County Kinship	62	19	71	\$2,928	\$207,888
Foster Care to 21	0	NA	0	0	-
TOTAL	187		201		\$4,961,454

This represents a \$218,195 reduction from the budget for 2018. These cost estimates are supported by the Social Services Board. This isn't only about the drug epidemic, but a lot of these costs are attributable to the use of drugs and drug endangerment.

FUNDING OF REGIONAL GOVERNMENT ENTITIES

- A. The County's funding of the City-County-NCHC Technology Department is \$1,630,798, a 9.6% increase over 2018. By agreement you cannot reduce the amount contributed for technology support. (All of the increases are attributable to software maintenance agreements.)
- B. Funding for the ADRC-CW is the same as it was when the regional entity was created \$395,367.
- C. Funding in the form of County tax levy, for North Central Health Care is the same as it was in 2018, \$5,294,932:

SHARED SERVICES	
Inpatient Hospital	\$ 208,852
Lakeside Recovery (MMT)	218,116
Crisis	1,356,802
Protective Services	398,992
Birth to Three	513,729
Contract Services	664,096
TOTAL	\$3,360,587

MARATHON COUNTY ONLY PROGRAMS

North Central Health Care operates a number of programs directly for Marathon County that require tax levy support to operations. The largest program is Mouny View Care Center (MVCC).

Community Corner Clubhouse	\$ 92,000	
Aquatic Therapy Pool	342,345	
MVCC – Long Term Care	428,000	} \$1,500,000
MVCC – Legacies Dementia Care	1,072,000	
TOTAL	\$1,934,345	

A. Funding for our membership in the North Central Regional Planning Commission continues to be \$43,000 and is incorporated into the budget.

COUNTY “GRANTS” FOR ENVIRONMENTAL PROTECTION AND ECONOMIC DEVELOPMENT INITIATIVES

The Environmental Impact fund was converted into a revolving loan program for low income people who are ordered to replace their septic system. We are not using that program yet because the Wisconsin Fund is still in place and funded. When the State loan program ends or is not funded, our County Loan Program will begin.

The Economic Development unallocated funds that we used support many different kinds of initiatives, like the Ginseng Festival, are not funded.

These were always fun programs that we could award dollars to support initiatives by community groups.

SUMMARY OF KEY CHANGES IN THE 2019 BUDGET AND A PREVIEW OF THE 2020 BUDGET

Not a lot is new in the 2019 budget, but here are some of the highlights:

- Most department budgets are increased 2% or less.
- The 2019 budget is balanced without spending down any working capital reserves.
- There are 4 new positions, but no new levy to fund them. They are funded with new revenues, grants or by moving money around in the department budget.

- There is no funding for Dispatcher positions needed to open a new police channel, but we are expecting to be able to redistribute funds from the Secure Detention Facility to get that channel opened in 2019.
- Employee health care costs will increase 3% with adjustments to the plan benefits. Without these adjustments our costs would have increased 9%.
- We will pave 32 miles of County roads in 2019. This is consistent with our policy.
- We will have a half-time employee in UWEX dedicated to moving forward our goal of broadband expansion.
- We are beginning a 3 – 5 year process to phase out county funding for non-profit agencies.

Note: The Human Resources, Finance and Property Committee approved a plan to fully fund non-profit agencies in 2019 and reduce the amount of support by 25% per year. 2019-100%, 2020-75%, 2021-50%, 2022-25%, 2023-0%

- Out-of-home placements of children and out-of-County placement of offenders continue to represent major expenses related to the drug epidemic.
- We are going to have to borrow to fund ranked capital projects and for Highway vehicle replacement.

In between now and the 2020 budget we need to:

- Alcohol and other drug abuse are top priorities in our 2017-20 Community Health Priorities and need to be a continued area of focus as they are driving forces behind our rising jail census.
- We need to get more employees involved in protecting their own health. We are on the right track in investing in healthier employees rather than focusing on provider discounts. But, we have to get more employees involved in our wellness programs than 40%. 80% would look like success to me. This may not change our health care costs in 2020, but long term it will help preserve the quality insurance benefit we offer employees, and more importantly, enhances the participating employee's health and quality of life.
- We have to stick with our new initiatives around mental health and specialty courts to reduce our jail census. The building of a new correctional facility is inevitable and will come in about five years. We don't want to build it to house people who don't need to be there or who would do better in correcting their behavior in some other setting.

- We have a new \$2,000,000 revolving loan fund, with the capacity to expand to \$3,200,000 based on lines of credit provided by area banks, and we need to target those funds toward the goal of increasing median incomes in Marathon County. For reasons I don't fully understand, higher incomes will improve health and safety in our County.
- The Capital Improvement Plan that has served us well for the past 20 years is officially broken. In 2019, we were not able to fund all of rolling stock and none of the ranked projects. We need a new policy for the 2020 budget which applies carry-over funds to maintenance projects and borrows for all new capital purchases. (Nothing new or unique about this – I bet that if you ask Kyle Christensen about this he will say that at least 60 of the 72 Counties do this already.)
- We need a plan to replenish the working capital account. Not spending down any working capital in 2019 is a step forward, now we need to agree on a plan to repay the 1.6 million dollars used in 2018 over the next five budgets (2020 – 2024).
- From a legislative perspective, we need relief in the tax levy cap formula. Neither political party is likely to remove the tax levy caps entirely. But we can't just keep moving forward with the local authority to tax below our cost to continue and expect good things to happen.

MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2015 - 2019 HRFC APPROVED

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Administration									
2019	616,201	(5,319)	-0.86%	1,750	0	0.00%	614,451	(5,319)	-0.86%
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%
Justice System Alternatives									
2019	1,760,482	33,374	1.93%	389,000	(98,214)	-20.16%	1,371,482	131,588	10.61%
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%
Capital Improvements									
2019	1,497,632	(1,109,746)	-42.56%	1,467,332	(899,996)	-38.02%	30,300	(209,750)	-87.38%
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%
Clerk of Circuit Courts									
2019	3,317,372	22,697	0.69%	1,680,580	0	0.00%	1,636,792	22,697	1.41%
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%
Conservation, Planning & Zoning									
2019	3,184,320	(196,068)	-5.80%	1,834,333	(163,582)	-8.19%	1,349,987	(32,486)	-2.35%
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%

MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2015 - 2019 HRFC APPROVED

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Contingency									
2019	550,000	(150,000)	-21.43%	0	0	0.00%	550,000	(150,000)	-21.43%
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%
Corporation Counsel									
2019	841,658	24,152	2.95%	391,000	11,949	3.15%	450,658	12,203	2.78%
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%
County Board of Supervisors									
2019	455,572	22,361	5.16%	0	0	0.00%	455,572	22,361	5.16%
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%
County Clerk									
2019	766,911	15,660	2.08%	258,860	(12,350)	-4.55%	508,051	28,010	5.83%
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%
Debt Service									
2019	1,936,500	111,750	6.12%	150,000	0	0.00%	1,786,500	111,750	6.67%
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%

MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2015 - 2019 HRFC APPROVED

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
District Attorney									
2019	1,399,787	18,746	1.36%	236,409	(64,395)	-21.41%	1,163,378	83,141	7.70%
2018	1,381,041	98,106	7.65%	300,804	113,869	60.91%	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%
Emergency Management									
2019	740,150	(20,908)	-2.75%	156,104	(2,900)	-1.82%	584,046	(18,008)	-2.99%
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%
Employee Resources									
2019	576,258	22,454	4.05%	16,000	(300)	-1.84%	560,258	22,754	4.23%
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%
Facilities and Capital Management									
2019	4,878,068	70,775	1.47%	916,631	(11,099)	-1.20%	3,961,437	81,874	2.11%
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%
Finance									
2019	748,442	16,183	2.21%	105,000	3,500	3.45%	643,442	12,683	2.01%
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%

MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2015 - 2019 HRFC APPROVED

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Finance-General County Insurance									
2019	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%
Health									
2019	4,669,109	(328,593)	-6.57%	1,731,582	(292,379)	-14.45%	2,937,527	(36,214)	-1.22%
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%
Highway									
2019	27,390,245	(1,532,597)	-5.30%	19,327,210	(1,903,192)	-8.96%	8,063,035	370,595	4.82%
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%
Insurance									
2019	15,938,565	194,872	1.24%	15,938,565	194,872	1.24%	0	0	0.00%
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%
Library									
2019	3,679,796	(13,642)	-0.37%	201,116	0	0.00%	3,478,680	(13,642)	-0.39%
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%

MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2015 - 2019 HRFC APPROVED

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Medical Examiner									
2019	629,732	13,986	2.27%	257,100	7,100	2.84%	372,632	6,886	1.88%
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%
Parks, Recreation & Forestry									
2019	5,425,383	141,496	2.68%	3,283,931	30,507	0.94%	2,141,452	110,989	5.47%
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%
Register of Deeds									
2019	603,262	(98,167)	-14.00%	845,199	(105,801)	-11.13%	(241,937)	7,634	3.06%
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%
Sheriff									
2019	13,267,391	246,888	1.90%	630,823	(19,136)	-2.94%	12,636,568	266,024	2.15%
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%
Sheriff-Adult Correction/Juvenile Detention									
2019	8,528,995	86,182	1.02%	996,005	(982,972)	-49.67%	7,532,990	1,069,154	16.54%
2018	8,442,813	578,017	7.35%	1,978,977	753,352	61.47%	6,463,836	(175,335)	-2.64%
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%

MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2015 - 2019 HRFC APPROVED

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Sheriff-Shelter Home									
2019	522,929	10,620	2.07%	75,090	0	0.00%	447,839	10,620	2.43%
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%
Social Services\Child Support									
2019	20,121,386	432,857	2.20%	12,485,697	407,737	3.38%	7,635,689	25,120	0.33%
2018	19,688,529	(3,375,209)	-14.63%	12,077,960	(3,351,264)	-21.72%	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%
Solid Waste									
2019	5,435,126	1,443,485	36.16%	5,435,126	1,443,485	36.16%	0	0	0.00%
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%
Support Other Agencies									
2019	8,982,517	158,430	1.80%	20,000	0	0.00%	8,962,517	158,430	1.80%
2018	8,824,087	(228,425)	-2.52%	20,000	0	0.00%	8,804,087	(228,425)	-2.53%
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%
Transfer Between Funds									
2019	3,681,844	(3,347,136)	-47.62%	3,681,844	(3,347,136)	-47.62%	0	0	0.00%
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%

MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2015 - 2019 HRFC APPROVED

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Treasurer									
2019	545,863	9,592	1.79%	21,181,888	1,754,388	9.03%	(20,636,025)	(1,744,796)	-9.24%
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%
UW-Extension									
2019	355,118	17,577	5.21%	79,885	11,468	16.76%	275,233	6,109	2.27%
2018	337,541	(100,137)	-22.88%	68,417	16	0.02%	269,124	(100,153)	-27.12%
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%
Veterans Administration									
2019	230,287	4,342	1.92%	13,000	0	0.00%	217,287	4,342	2.04%
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%
Central Wisconsin Airport									
2019	4,411,134	142,147	3.33%	4,411,134	142,147	3.33%	0	0	0.00%
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%
Central Wisconsin Airport Debt									
2019	1,385,726	(21,624)	-1.54%	1,385,726	(21,624)	-1.54%	0	0	0.00%
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%

MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2015 - 2019 HRFC APPROVED

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Special Education									
2019	6,646,471	927,049	16.21%	6,646,471	927,049	16.21%	0	0	0.00%
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%
ADRC - CW									
2019	6,768,063	58,515	0.87%	6,768,063	58,515	0.87%	0	0	0.00%
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%
Totals									
2019	162,488,295	(2,577,610)	-1.56%	112,998,454	(2,932,359)	-2.53%	49,489,841	354,749	0.72%
2018	165,065,905	(2,629,422)	-1.57%	115,930,813	(3,584,403)	-3.00%	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%

MARATHON COUNTY
FIVE YEAR SUPPORT FOR OTHER AGENCIES COMPARISON
2015 - 2019 HRFC APPROVED

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
ADRC-CW									
2019	395,367	0	0.00%	0	0	0.00%	395,367	0	0.00%
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%
Community Action									
2019	33,757	0	0.00%	0	0	0.00%	33,757	0	0.00%
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%
Economic Development									
2019	0	(24,474)	-100.00%	0	0	0.00%	0	(24,474)	-100.00%
2018	24,474	(20,526)	-45.61%	0	0	0.00%	24,474	(20,526)	-45.61%
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%
Economic Development-Educational Bootcamp									
2019	40,000	0	0.00%	0	0	0.00%	40,000	0	0.00%
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%
Historical Society									
2019	54,376	0	0.00%	0	0	0.00%	54,376	0	0.00%
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%

MARATHON COUNTY
FIVE YEAR SUPPORT FOR OTHER AGENCIES COMPARISON
2015 - 2019 HRFC APPROVED

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Healthy Teens Initiative									
2019	25,000	0	0.00%	0	0	0.00%	25,000	0	0.00%
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	0.00%
United Way									
2019	40,000	40,000	0.00%	0	0	0.00%	40,000	40,000	0.00%
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%
McDevco									
2019	180,000	0	0.00%	0	0	0.00%	180,000	0	0.00%
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%
North Central Regional Planning									
2019	43,000	0	0.00%	0	0	0.00%	43,000	0	0.00%
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%
Partnership Progressive Agriculture									
2019	20,000	0	0.00%	0	0	0.00%	20,000	0	0.00%
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%
Family Care Contribution-Transferred from NCHC									
2019	1,125,287	1,125,287	0.00%	0	0	0.00%	1,125,287	1,125,287	0.00%
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%

MARATHON COUNTY
FIVE YEAR SUPPORT FOR OTHER AGENCIES COMPARISON
2015 - 2019 HRFC APPROVED

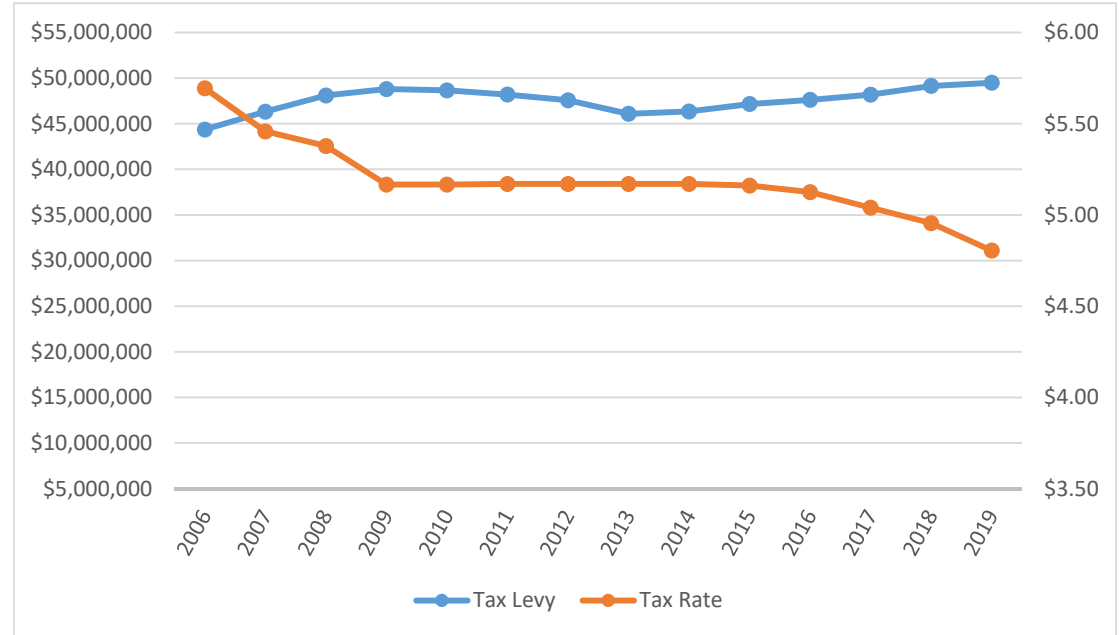
Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Wisconsin Valley Fair									
2019	20,000	0	0.00%	0	0	0.00%	20,000	0	0.00%
2018	20,000	0	0.00%	0	0	0.00%	20,000	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%
Woman's Community									
2019	75,000	0	0.00%	20,000	0	0.00%	55,000	0	0.00%
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%
City-County IT Commission									
2019	1,630,798	142,904	9.60%	0	0	0.00%	1,630,798	142,904	9.60%
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%
Health Care Center									
2019	5,294,932	(1,125,287)	-17.53%	0	0	0.00%	5,294,932	(1,125,287)	-17.53%
2018	6,420,219	(233,000)	-3.50%	0	0	0.00%	6,420,219	(233,000)	-3.50%
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%
Crime Stoppers									
2019	5,000	0	0.00%	0	0	0.00%	5,000	0	100.00%
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%
Totals									
2019	8,982,517	158,430	1.80%	20,000	0	0.00%	8,962,517	158,430	1.80%
2018	8,824,087	(228,425)	-2.52%	20,000	0	0.00%	8,804,087	(228,425)	-2.53%
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%

2019 CIP PROJECT REQUESTS
HRFC Approved

Type	Department	Project Request Cost	Years Previously Funded	PROJECT DESCRIPTION	Project Rank	FUNDING SOURCES							Un-Funded	TOTAL
						CIP Fund Balance	Tax Levy	Grant Funding	Borrowing	Registration Fees	Other			
PROJECTS NOT FUNDED BY CIP														
Imp	HWY	\$6,350,000	Continuous	Bituminous Surfacing. This is the 279	N/A	\$200,000	\$1,800,000			\$3,000,000		\$1,350,000	\$6,350,000	
Imp	HWY	\$225,000	Continuous	Replace and Rehabilitate County Bridges and Culverts. In 284	N/A							\$225,000	\$225,000	
Imp	HWY	\$300,000	Continuous	Replace and Rehabilitate Federally Funded Bridges and Culverts. In 284	N/A						\$300,000		\$300,000	
Imp	HWY	\$145,599	Continuous	Replace and Rehabilitate Municipality Funded Bridges and Culverts. Bridge Aid	N/A		\$145,599						\$145,599	
Imp	CWA	\$17,500,000		Airport Improvement Program / Passanger Facility Charge.	N/A						\$17,500,000		\$17,500,000	
Imp	Solid Waste	\$1,510,000		Phase 5A of Bluebird Ridge. In 758	N/A						\$1,510,000		\$1,510,000	
Imp	Solid Waste	\$4,750,000		Area B Closure Construction-2019 \$550,000 in 2019	N/A						\$550,000	\$4,200,000	\$4,750,000	
	Sub Total	\$30,780,599											\$30,780,599	
RECURRING PROJECTS														
Imp	FCM	\$50,000	Recurring	County Facility Parking Lot Fund s/b @ \$50,000.	N/A	\$50,000							\$50,000	
Imp	HWY	\$300,000	Recurring	Right-of-Way Fund s/b @ \$300,000. request \$20,595	N/A	\$0	\$9,824					\$290,176	\$300,000	
	Sub Total	\$350,000											\$350,000	
TECHNOLOGY PROJECTS @ 30% \$537,176														
Equip	CCIT	\$166,000	Recurring	PC Upgrade Fund.	N/A	\$166,000							\$166,000	
Equip	CCIT	\$101,000	Recurring	Network / Server Upgrade Fund.	N/A	\$101,000							\$101,000	
Equip	CCIT	\$40,000	Recurring	Video Equipment Upgrade Fund.	N/A	\$40,000							\$40,000	
Equip	CCIT	\$40,000	Recurring	Voice Equipment / Phone System Upgrade Fund.	N/A	\$40,000							\$40,000	
Equip	CCIT	\$200,000		Small Capital Technology Projects.	N/A	\$141,176							\$200,000	
Equip	CCIT	\$1,500,000		New Financial Management Solution \$350,000 in 2019, \$650,000/\$500,000 in 202	N/A	\$0					\$350,000	\$1,150,000	\$1,500,000	
	Sub Total	\$2,047,000											\$2,047,000	
ROLLING STOCK														
Equip	FCM	\$25,000		Rolling Stock Replace.	N/A	\$25,000							\$25,000	
Equip	NCHC	\$197,000		Rolling Stock Replace.	N/A	\$197,000							\$197,000	
Equip	PR&F	\$173,460	Recurring	Rolling Stock Fund s/b @ \$173,460.	N/A	\$173,460							\$173,460	
Equip	Sheriff	\$333,696	Recurring	Rolling Stock Fund s/b @ \$333,696.	N/A	\$333,696							\$333,696	
Equip	HWY	\$957,600	Recurring	Rolling Stock Fund s/b @ \$957,600	N/A	\$326,589			\$631,011				\$957,600	
	Sub Total	\$1,686,756											\$1,686,756	
PROJECTS RANKED IN PRIORITY ORDER BY CIP COMMITTEE														
Imp	Sheriff	\$210,000		Communications Center Work Station Replacement.	556				\$210,000				\$210,000	
Imp	PR&F	\$75,000		Playground Safety Surfacing.	501				\$75,000				\$75,000	
Imp	HWY	\$407,174		County Road Q - Mole Creek Bridge Replacement.	496				\$407,174				\$407,174	
Imp	UWMC	\$67,100		Fieldhouse Bleacher Replacement.	467				\$67,100				\$67,100	
Imp	FCM	\$181,000		Emergency Management Office Build-Out and New Courthouse Hearing Room.	452				\$181,000				\$181,000	
Imp	UWMC	\$291,730		Fieldhouse Plumbing and Pool Piping Replacement.	448				\$291,730				\$291,730	
Imp	PR&F	\$195,000		Ice Arena Improvements.	420				\$195,000				\$195,000	
Imp	FCM	\$175,000		Courthouse/Jail Boiler Gas Burner Upgrades.	415				\$175,000				\$175,000	
Imp	FCM	\$67,000		Social Services Building Boiler Replacement.	378							\$67,000	\$67,000	
Imp	HWY	\$48,250		Mosinee Shop Parking Lot Repave. In Highway B&G	373						\$48,250		\$48,250	
Imp	FCM	\$122,000		LVPP VAV Replacement.	357							\$122,000	\$122,000	
Imp	PR&F	\$87,000		Pickle Ball Courts.	313							\$87,000	\$87,000	
	Sub Total	\$1,926,254											\$1,926,254	
2019 Total of All Project Requests		\$36,790,609				\$1,793,921	\$1,955,423	\$0	\$2,233,015	\$3,000,000	\$20,258,250	\$7,550,000	\$36,790,609	
Type: Equip = Equipment Imp = Improvement Bldg = Building				page 31		Total Amount Funded from 2019 CIP	Total Amount from Tax Levy	Total Amount from Grant Funding	Total Amount from Borrowing	Total Amount from Registration Fees	Total Amt from Other Funding Sources	Total Amount Not Funded	Total Amount of all Project Requests (Funded & Un-Funded)	

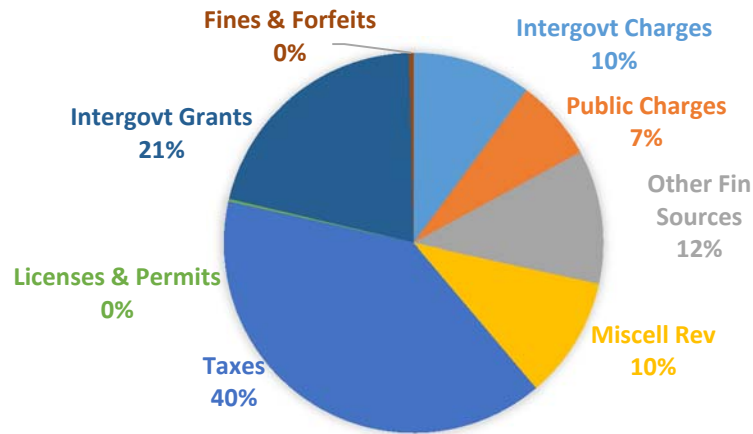
Tax Levy & Tax Rate

Budget Year	Tax Levy	Tax Rate
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	5.1252
2017	48,180,111	5.0398
2018	49,135,092	4.9549
2019	49,489,841	4.8047



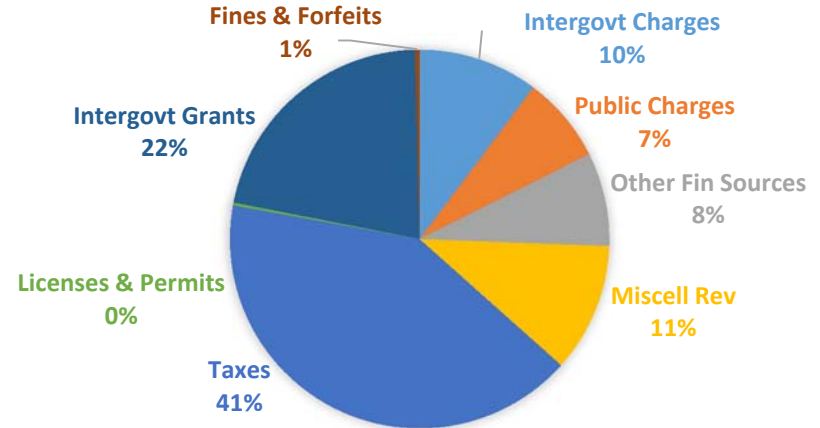
Revenue Budget by Category

ADOPTED BUDGET 2018



\$165,061,805

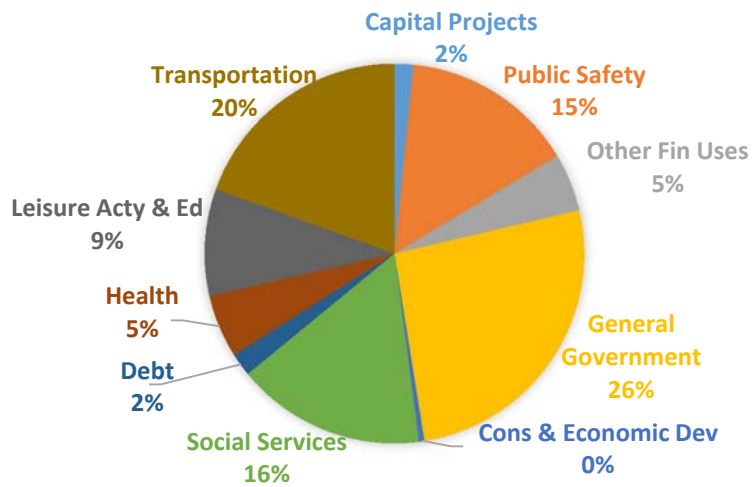
RECOMMENDED BUDGET 2019



\$162,488,295

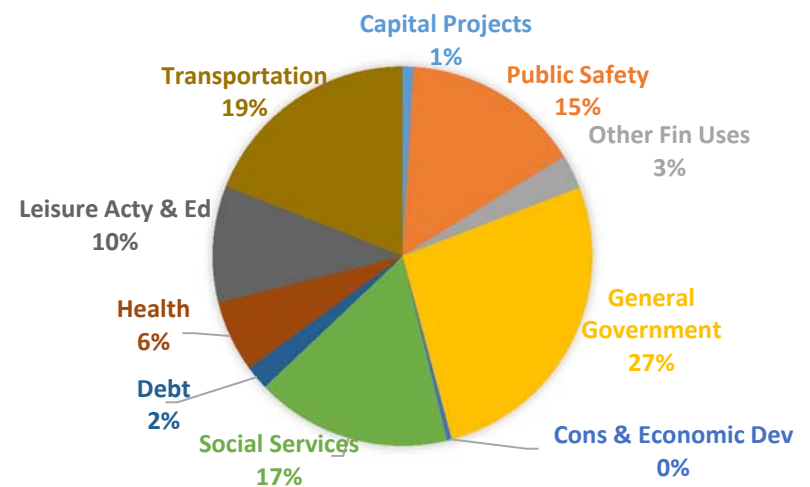
Expense Budget by Activity

ADOPTED BUDGET 2018



\$165,065,905

RECOMMENDED BUDGET 2019



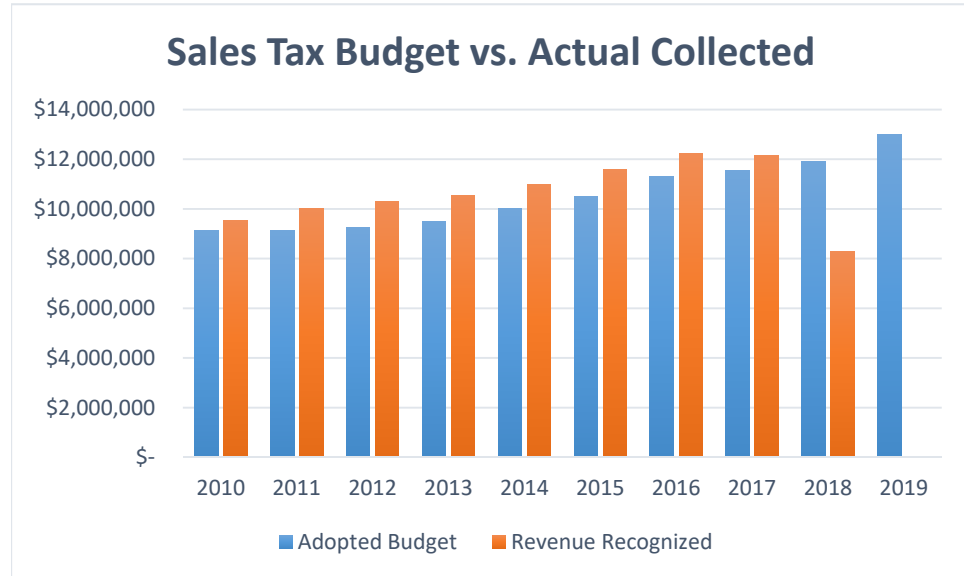
\$162,488,295

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 \$1,100,000 increase in sales tax collections in 2019.

Budget Year	Adopted Sales Tax Budget	Actual Sales Tax Collected
2010	9,150,000	9,549,578
2011	9,150,000	9,998,265
2012	9,150,000	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	12,157,767
2018	11,900,000	8,281,640 *
2019	13,000,000	-

*Actual collected at 8/31/18



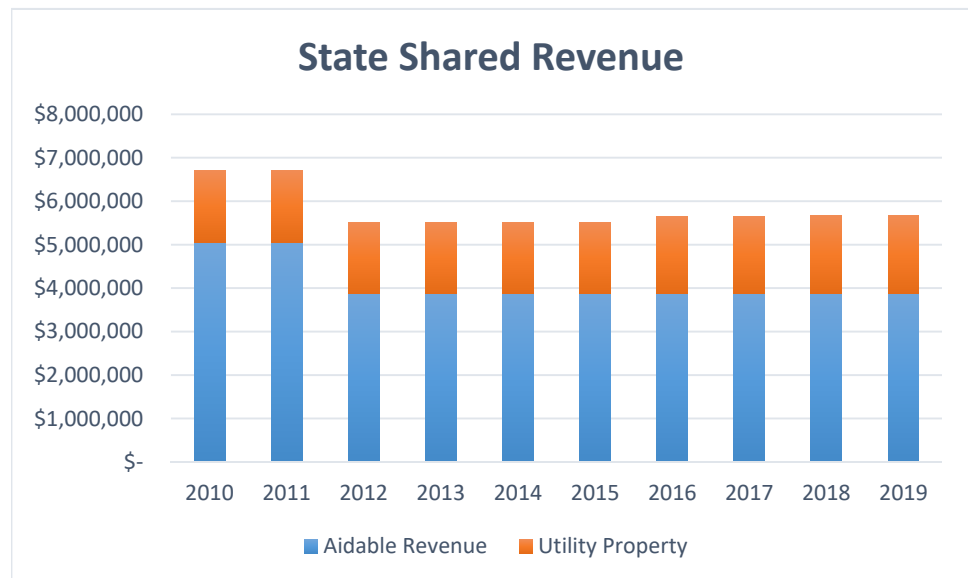
State Shared Revenue

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.

Budget Year	Aidable Revenue	Utility Property	Total Shared
2010	5,056,841	1,653,929	6,710,770
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	5,654,150
2017	3,877,717	1,776,433	5,654,150
2018	3,877,717	1,793,508	5,671,225
2019	3,877,717	1,790,455	5,668,172



Fund Balance Policy

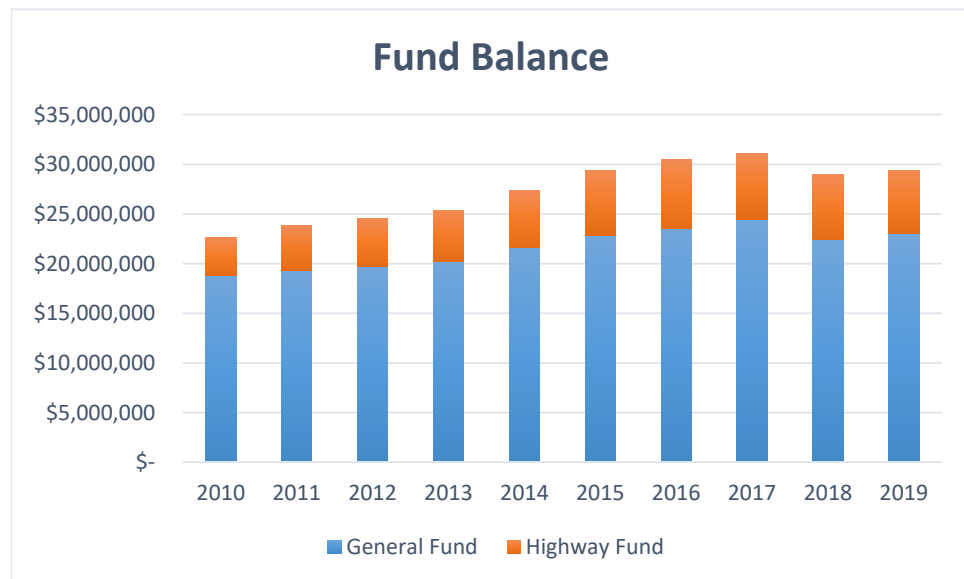
In 1989 the County Board adopted a policy for retaining working capital. This formula sets the minimum requirement for available funds on hand. This dollar value, which approximates 8.5% of the operating budget (10% of the Highway budget) is the basic minimum level of funding set by the county to ensure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

Budget 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
2019	23,044,282	6,375,143



5-Year Capital Improvement Program (CIP)

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

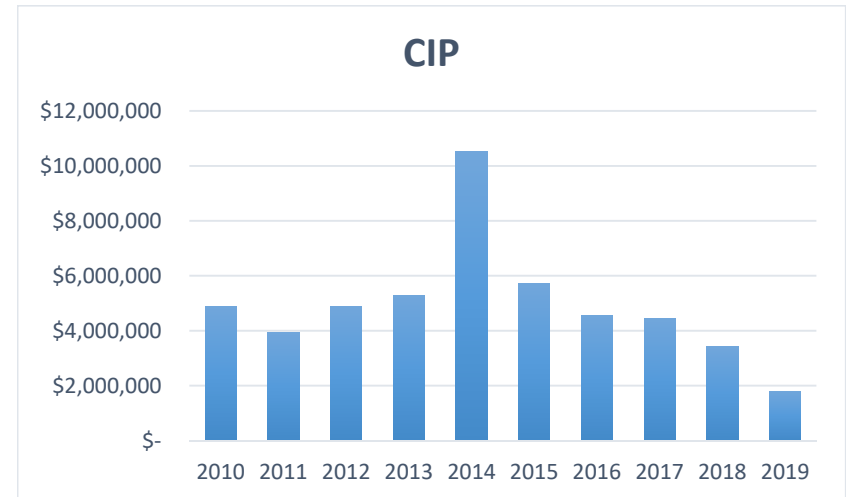
Major sources of funding are:

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 2019 CIP budget, we allocated approximately \$1.8 million in fund balance, much of which came from undesignated fund balance remaining at the end of 2018.

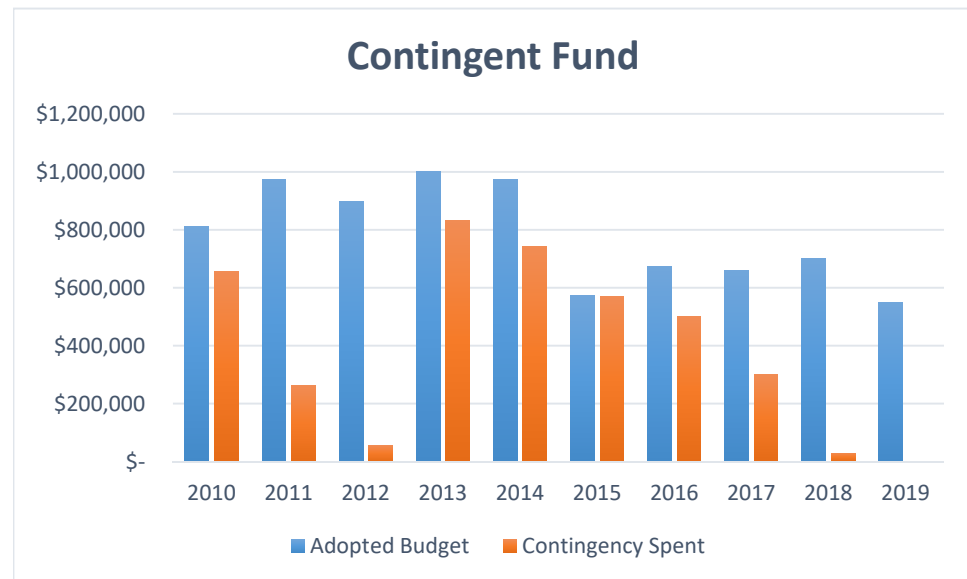
Year	CIP (Fund Bal. Transfers)	Year	CIP (Fund Bal. Transfers)
2010	4,898,941	2015	5,707,032
2011	3,925,026	2016	4,566,529
2012	4,883,932	2017	4,448,447
2013	5,300,089	2018	3,426,108
2014	10,521,395	2019	1,793,920



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 2019 to be used by the Finance and Property Committee for special funding requests and that the total fund for 2019 is \$550,000 which is the lowest level in the past 10 years.

Budget Year	Contingent Fund Budget	Contingent Fund Spent
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	300,000
2018	700,000	30,000 *
2019	550,000	-



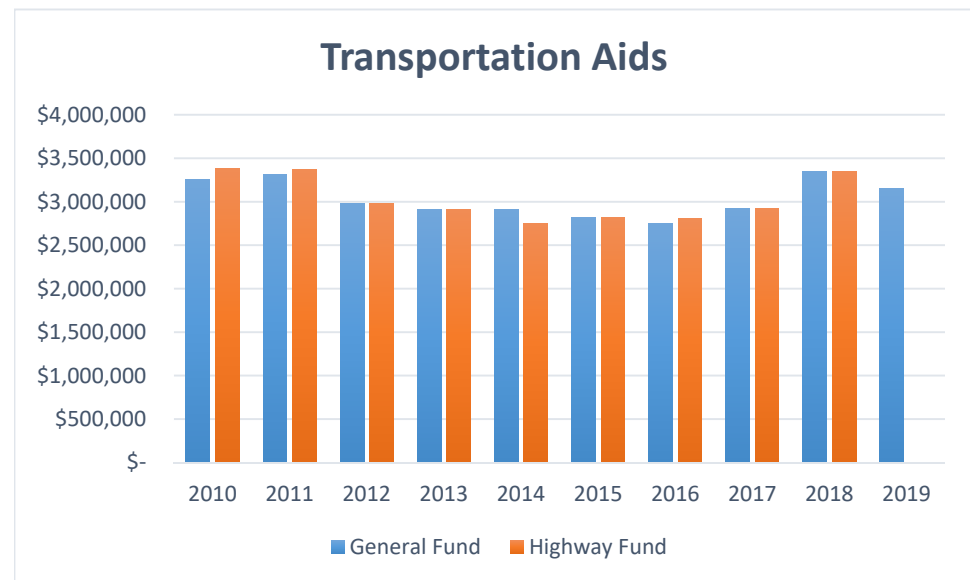
*Actual spent at 9/30/18

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.

Year	Budget	Actual
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	3,345,441 *
2019	3,155,264	-

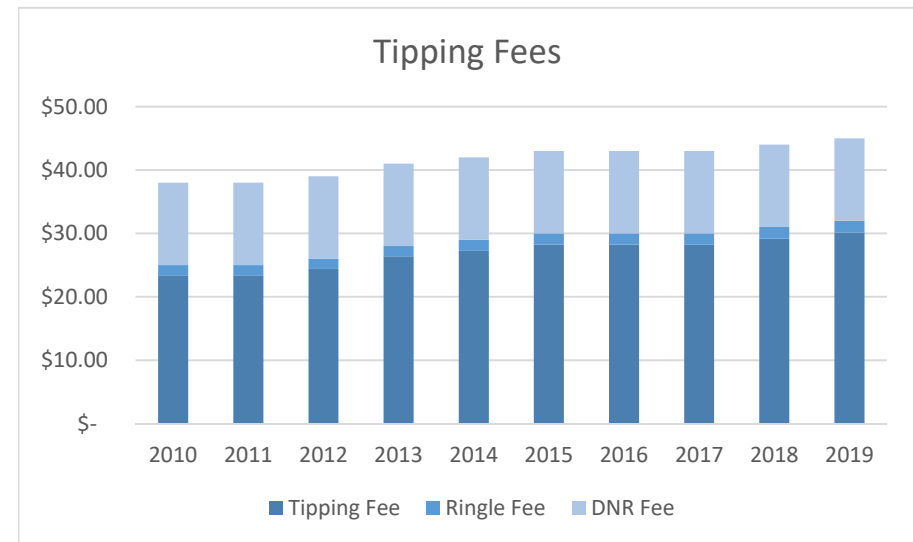
*Estimated



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.

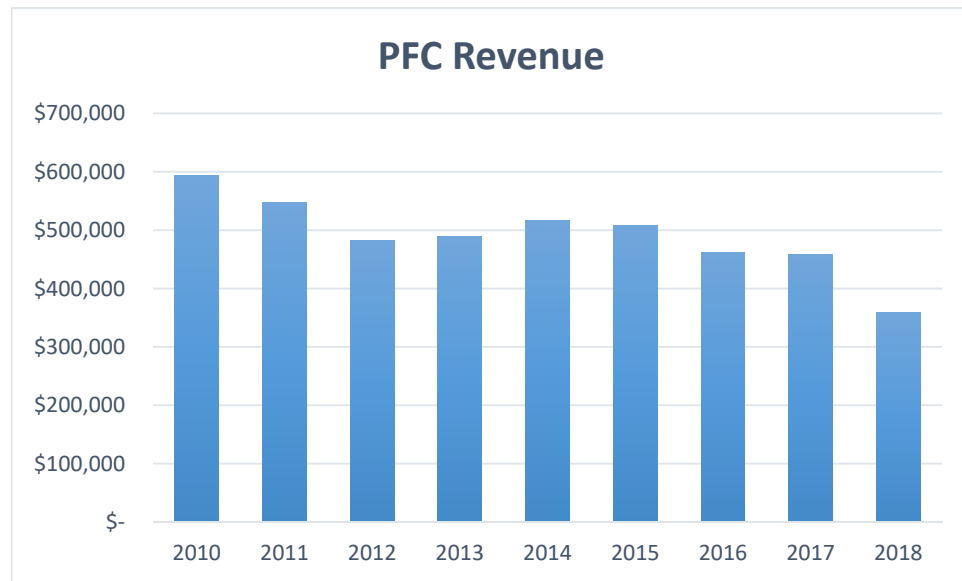
Year	Per Ton Fees			Total	County Portion of Fees Collected
	Tipping Fee	Ringle Fee	DNR Fee		
2010	23.40	1.60	13.00	38.00	2,759,570
2011	23.40	1.60	13.00	38.00	3,107,466
2012	24.40	1.60	13.00	39.00	2,486,444
2013	26.40	1.60	13.00	41.00	2,605,325
2014	27.24	1.76	13.00	42.00	2,921,863
2015	28.24	1.76	13.00	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	-
2019	30.14	1.86	13.00	44.00	-



Central WI Airport 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.

Year	PFC Revenue
2010	593,790
2011	547,403
2012	481,846
2013	488,954
2014	517,290
2015	507,925
2016	462,342
2017	458,866
2018	358,986 *



*Through 9/30/18

RESOLUTION #R-__-18
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 2018 which sets the Equalized Value of Marathon County for taxing purposes at \$10,300,308,900; 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 2019 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 2019 budget for the fiscal year beginning January 1, 2019:

<u>Budget Changes to Tax Levy</u>	<u>Original</u>	<u>Will Be</u>	<u>Tax Levy Change</u>	<u>Tax Rate Change</u>
I. Operating Levy	47,557,742			
II. Special Purpose Levy	145,599			
III. Debt Levy	1,786,500			

Budget Changes to Capital Improvement Plan

Budget Changes from Separate Resolutions

Budget Changes to non-tax Levy Department

Special Education (School fiscal period July 1, 2018 through June 30, 2019)

Revenues	\$ 6,646,471
Expenditures	\$ 6,646,471

AND, BE IT FURTHER RESOLVED that the Marathon County Board of Supervisors does hereby adopt the 2019 Marathon County Budget of \$162,488,295 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 \$ 49,489,841 in support of the 2019 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 \$145,599 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 \$3,441,996 for County library operations budget and \$104,820 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 \$ 5,294,932 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 15, 2018.

HUMAN RESOURCES, FINANCE AND PROPERTY COMMITTEE

_____	_____
_____	_____
_____	_____
_____	_____

Fiscal Impact: This sets the 2019 Budget.