



MARATHON COUNTY HUMAN RESOURCES, FINANCE & PROPERTY COMMITTEE MEETING AGENDA

Date & Time of Meeting: **Tuesday, August 25, 2020 4:00 p.m.**

Meeting Location: **Marathon County Courthouse, County Board Assembly Room 500 Forest Street, Wausau WI 54403**

Members: **John Robinson, Chair, Alyson Leahy, Vice-Chair, Jonathan Fischer, EJ Stark, Kurt Gibbs, Yee Leng Xiong, Craig McEwen**

Marathon County Mission Statement: Marathon County Government serves people by leading, coordinating, and providing county, regional, and statewide initiatives. It directly, or in cooperation with other public and private partners, provides services and creates opportunities that make Marathon County and the surrounding area a preferred place to live, work, visit, and do business. (Last updated: 12/20/05)

Human Resources, Finance & Property Committee Mission/Purpose: Provide leadership for the implementation of the County Strategic Plan, monitoring outcomes, reviewing and recommending to the County Board policies related to the human resources initiatives, finance and property of the County.

The meeting location identified above will be open to the public. However, due to the COVID-19 pandemic and associated public health directives, Marathon County encourages Human Resources, Finance and Property Committee members and the public to attend this meeting remotely. To this end, instead of attendance in person, Committee members and the public may attend this meeting by telephone conference. If Committee members or members of the public cannot attend remotely, Marathon County requests that appropriate safety measures, including adequate social distancing, be utilized by all in-person attendees. Persons wishing to attend the meeting by phone may call into the telephone conference beginning five (5) minutes prior to the start time indicated above using the following number: **1-408-418-9388**

Access Code: **146 078 0067 Password: none**

If you are prompted to provide an "Attendee Identification Number," enter the "#" sign. No other number is required to participate in the telephone conference. When you enter the telephone conference, PLEASE PUT YOUR PHONE ON MUTE!

1. Call to Order-Please silence your cellphones
2. Public Comment
3. Approval of the Minutes of the August 21, 2020 Human Resources, Finance and Property Committee Meeting
4. Educational Presentations/Outcome Monitoring Reports
 - A. County Budget 101-a Brief Overview of the Budget Process by the County Administrator and Finance Director
 - B. Update on COVID-19 Financial Impact and Reimbursement Efforts
 - C. Update on by Facilities and Capital Management Director on the Facilities Dude Software Application and its Functionality (Check with Terry Kaiser)
5. Policy Issues Discussion and Possible Action by Committee to Forward to the County Board
 - A. Community Partners Campus Group's Request to Utilize the Social Services Building at 400 Thomas Street Wausau, WI in the Late Fall of 2021
 1. What should be next steps and what should we consider in the evaluation process?
 - B. Discussion Policy for Funding and ranking CIP projects
6. Operational Functions required by Statute, Ordinance, or Resolution:
 - A. Discussion and Possible Action by Committee to Forward to the County Board for its consideration
 1. None
 - B. Discussion and Possible Action by Human Resources and Finance and Property Committee
 1. None
7. Announcements-Next Meeting Date–September 8, 2020 3:30 pm
8. Adjourn

Any person planning to attend this meeting who needs some type of special accommodation in order to participate should call the County Clerk's Office at 715 261-1500 or e-mail infomarathon@mail.co.marathon.wi.us one business day before the meeting.

SIGNED J ROBINSON/s/K Palmer
Presiding Officer or Designee

Faxed to: Wausau Daily Herald
Faxed to: City Pages
Faxed to: Record Review
Faxed by/time: K Palmer 8/20/2020 2:25 pm
Posted to the County Website:

NOTICE POSTED AT THE COURTHOUSE
By/Date/Time: 8/20/2020 2:25pm
www.co.marathon.wi.us



MARATHON COUNTY HUMAN RESOURCES, FINANCE & PROPERTY COMMITTEE MEETING MINUTES

Date & Time of Meeting: **Tuesday, August 11, 2020 3:30 p.m.**

Meeting Location: **Marathon County Courthouse, County Board Assembly Room 500 Forest Street, Wausau WI 54403**

Members: **John Robinson, Chair, Alyson Leahy, Vice-Chair, Jonathan Fischer, EJ Stark, Kurt Gibbs, Yee Leng Xiong-, Craig McEwen**

Others: **Kevin Noel, Kristi Palmer, Lance Leonhard, Dave Bliven, Frank Matel, Gerry Klein, Scott Corbett, Vicki Tylka, Phil Rentmeester, Theresa Weston, Jamie Polley, Shirley Lang**

1. Call to Order-the meeting was called to order by Chairman Robinson at 3:30 pm
2. Public Comment-None
3. Approval of the Minutes of the July 21, 2020 Human Resources, Finance and Property Committee Meeting
Motion by Gibbs and seconded by Fisher to approve the minutes from July 21, 2020; vote unanimous
4. Educational Presentations/Outcome Monitoring Reports-
 - A. Presentation by Community Partners Campus Group-Brain Blevins discussed how Community Partners and non-profits organizations work. They typically service the same groups and it would allow “one stop shopping” for services.
 - B. Preliminary Equalize Value, Net New Construction and County Apportionment Data from the WI DOR Palmer provided information for the Committee which will be finalized on August 15 by WI DOR
 - C. Overview of 2020 Budget Implications due to COVID 19 related items-Sales and Property Tax Collections
Treasurer Jensen sated that we are ahead in tax collections in 2020 over 2019. There were many more mail-in payments than usual. 2020 Sales tax collections through June 2020 are still above 2019 numbers for the same period of time.
 - D. 2021 New Position Requests received by Administration – 2021 Chart
The County Administrator discussed that the new positions that have come to his office as a request for 2021. This is informational only.
5. Policy Issues Discussion and Possible Action by Committee to Forward to the County Board
 - A. Receipt of Routes to Recovery Allocations from Other Units of Government for the Purpose of Funding Eligible Broadband Project and/or Services
Under the Routes to Recovery all municipalities received funds that they can file for reimbursement. Any unspent funds can be transferred to another municipality. One use of the funds that can be allocated to the County is for Broadband projects. We are seeking authorization to request other municipalities to develop a “pool” to use for Broadband in Marathon County.
Motion by Leahy and seconded by Xiong to proceed to create a pool from other governments Routes to Recovery funds for Broadband projects; vote unanimous
Corbett-Do you want a resolution to go to the Count Board as such? Yes
 - B. Direction of Use of \$56,052 for Start-up Funds for Broadband Expansion-The funds are budgeted in Capital Projects for Broadband. There are Road to Recovery funding and additional grant opportunities in the future and we are looking for discretion to hire a contractor or LTE to write for grants and funding.
Motion Gibbs and seconded by Stark direct County Administration to find the needed capacity that can coordinate the Broadband efforts in Marathon County to expand Broadband capacity in Marathon County as the committee sees necessary through contractor or LTE position; Vote unanimous
Leahy question on the timetable for this item the check in would be with the Broadband taskforce.
6. Operational Functions required by Statute, Ordinance, or Resolution:
 - A. Discussion and Possible Action by Committee to Forward to the County Board for its consideration
 1. Interdepartmental Budget Transfers
Motion by Gibbs and seconded by Fisher to approve the transfers; vote unanimous

MARATHON COUNTY HUMAN RESOURCES, FINANCE & PROPERTY COMMITTEE MEETING MINUTES
August 11, 2020

2. Create 1.0 FTE Administrative Assistant, (Health & CPZ collaboration) effective first full pay period after approval. (Frisch & Matel)

Diane Hanson from CPZ discussed having a collaborative position that will assist both departments. This would not increase the tax levy and the departments feel it is a win-win proposal.

Motion by Leahy and seconded Fisher to approve the creation of the position for CPZ and Health Department; vote unanimous

3. Create 2.0 FTE Social Service Specialists, Social Services effective first full pay period after approval. (Tylka & Matel)

There will be a change in the funding for this program as of October 2020. The Federal government is shifting its way of thinking and is looking at preventative care and we will receive less funding for out of home care. We received additional state funds \$675,000 for child welfare. We used \$400,000 to fill the deficit in out of home placement costs. We took about \$150,000 for Families First programming. We need to have social service specialist positions for families with high risk and provide supports to the families in order to decrease out of home placement for when our Federal programming changes.

Robinson-Would you be able to track your results and provide the information to the Committee? Tylka-Absolutely.

Motion by Xiong and seconded by Leahy to approve the resolution for the positions and forward to the County Board; vote

Motion Gibbs and seconded by Leahy to amend to include a measurement of the success of the initiative and tie it to the Federal Funding; vote on amendment

Vote unanimous on the amended motion

4. Resolution Providing for the Sales of Not to Exceed \$17,845,000 General Obligation Health Care Project Building Bonds, Series 2020B

Motion by Gibbs and seconded by Leahy to approve the resolution and forward to County Board; vote unanimous

B. Discussion and Possible Action by Human Resources and Finance and Property Committee

1. Approve Claims and Questioned Costs – July 2020

Motion by Stark and seconded by Xiong to approve the claims; vote unanimous

2. Presentation of 2021 Ranked CIP Projects by County Administrator Leonhard (forwarded from the CIP Committee)

Request by CIP Committee to review the 2021 CIP projects and discuss the process with the Committee. The CIP Committee would like to know if there is additional information that this committee would like from the CIP Committee. Gibbs-We need to allow maintenance to be done and not rank it against other requests. I would like a policy discussion on how we maintain our facilities. We bought a software system for Facilities (Facility Dude) that was supposed to let us know when scheduled maintenance should be done. Let maintaining (buildings) be maintenance and don't rank it against new projects. Stark-You hit the nail on the head. The CIP committee members ask the same questions. The direction needs to come from this committee or County Board. Fisher supports Chair Gibbs statement. Gibbs-let maintenance be maintenance and FCM bring a list to us of these maintenance projects and we will fund them even if it means financing these projects. Leahy may only concern is that having this discussion at an educational session that we need more than a discussion on this item. Gibbs-This committee needs to develop the policy. Can we have the Facility Director bring us information on the Facility Dude software and its capacity to track roofs, HVAC etc.? Stark-In the past, even though CIP Committee ranked projects, the Finance Committee could move projects around and change the list.

3. Possible Tax Deed

a. 211 Main Street Mosinee, WI (PIN 251-2707-295-1066)

The City of Mosinee would like the County to take this property as possible for redevelopment. Any concerns with contamination? There were no concerns in regards to contamination.

Motion by Gibbs and seconded by McEwen to take the property on Tax deed; vote unanimously

MARATHON COUNTY HUMAN RESOURCES, FINANCE & PROPERTY COMMITTEE MEETING MINUTES

August 11, 2020

4. 2021 Reclassification and Job Evaluation Requests – 2021 Chart:

- a. Administrative Supervisor (Register in Probate, Court Services Supervisor, Administrative Supervisor), Clerk of Courts

There are three positions in the Clerk of Courts which are supervisory in nature and there are similar positions in either parts of the county

- b. Administrative Specialist (Deputy Register in Probate); Clerk of Courts-Employee Resources department felt that the position warranted a reclass

- c. Medical Examiner, Medical Examiner's Office

As a D61 level would be appropriate for the responsibility taken on by the Medical examiner

- d. Waste Management Specialist (Environmental Gas Technician), Solid Waste

This position has taken on additional responsibilities and a reclass to a to B23 is appropriate
Gibbs-Do we ever see a reduction when the job duties decrease? Matel-We would more likely see a department reorganization with a change in job positions.

Motion by Fisher and seconded Leahy accept the suggested pay and job classification changes; vote unanimously

Matel discussed that there were several requests for reclassification and the chart was created for inclusions in the Packet for the Committee today.

7. Announcements (Next Meeting Date and Topics)

- A. Next Meeting Date – August 25, 2020, 4:00pm

- B. Topics to discuss: 2020/2021 Economic Outlook Updates, 2021 Budget update-Equalized Value, Levy Limits, Net New Construction-final, CIP funding policy update and update on Facility Dude software from Facilities Director

8. Adjourn-Gibbs and seconded by Fisher to adjourn at 5:55 pm; vote unanimous



MARATHON COUNTY MEMORANDUM

TO: Human Resources/Finance and Property Committee
 FROM: Marathon County Finance Department
 DATE: July 17, 2020
 RE: **SALES TAX**

The following is a schedule of the sales tax for Marathon County
 Audit Year Recorded by County

Annual Budget Amount	\$ 13,479,000	\$ 13,000,000	\$ 11,900,000	\$ 11,550,000	Dollar Amount change increase/(decrease)			
Month Received By the County	2020 Amount	2019 Amount	2018 Amount	2017 Amount	2020-2019	2019-2018	2018-2017	2017-2016
January	\$ 1,457,354	\$ 1,142,431.09	\$ 800,452.34	\$ 835,021.56	\$ 314,922.92	\$ 341,978.75	\$ (34,569.22)	\$ (236,746.70)
February	1,130,210	1,256,386.48	1,260,468.63	1,081,664.27	\$ (126,176.56)	\$ (4,082.15)	\$ 178,804.36	193,870.22
March	943,901	908,398.75	838,351.81	948,519.00	\$ 35,502.66	\$ 70,046.94	\$ (110,167.19)	97,313.38
April*	1,043,521	749,483.89	715,833.19	791,673.18	\$ 294,037.46	\$ 33,650.70	\$ (75,839.99)	(149,463.44)
May	939,203	1,142,062.73	1,158,593.07	992,137.81	\$ (202,859.52)	\$ (16,530.34)	\$ 166,455.26	181,585.11
June	934,176	967,132.29	1,125,150.76	1,067,313.37	\$ (32,956.74)	\$ (158,018.47)	\$ 57,837.39	(53,215.96)
July	1,288,655	1,222,717.04	1,000,229.05	970,452.53	\$ 65,937.51	\$ 222,487.99	\$ 29,776.52	(77,272.05)
August	-	1,338,918.99	1,382,561.53	1,137,407.08		\$ (43,642.54)	\$ 245,154.45	127,845.64
September	-	922,822	925,330	1,099,652.84		\$ (2,508.10)	\$ (174,322.80)	45,508.37
October	-	1,303,819	1,144,810	1,003,673.24		\$ 159,009.27	\$ 141,136.56	(61,934.20)
November	-	1,267,223	1,297,956	1,157,596.57		\$ (30,733.11)	\$ 140,359.76	154,552.10
December	-	943,536.53	972,839.64	1,072,655.43		\$ (29,303.11)	\$ (99,815.79)	(86,943.79)
Year to Date	7,737,020.00	13,164,932.02	12,622,576.19	12,157,766.88	348,407.73	542,355.83	464,809.31	135,098.68
Annual % incr\decr	4.7%	4.3%	3.8%	1.1%				

*April 2016 had an adjustment of (244,043.96)

State of Wisconsin
Department of Revenue

County and Municipal Levy Limits

Sec. 66.0602, Wis. Stats.

1. What are county and municipal levy limits?
2. What is the maximum amount a county, town, village or city can levy?
3. Where do I report the actual levy on the Levy Limit Worksheet?
4. Do I need to complete the Levy Limit Worksheet if there are no adjustments to our allowable levy?
5. What is our allowable levy limit?
6. What is the penalty for exceeding the levy limit?
7. How does state law (sec. 66.0602 (2m)(b), Wis. Stats.), affect our municipality or county?
8. Does a municipality or county need to adjust its levy limit due to a reduction of general obligation debt authorized prior to July 1, 2005 debt?
9. Does general obligation debt authorized before July 1, 2005 (referred to as old debt) become new debt (general obligation debt authorized after July 1, 2005) when it is refinanced?
10. Where do I report general obligation debt authorized after July 1, 2005 on the Levy Limit Worksheet?
11. What is the process for exceeding the allowable levy limit for a town with a population under 3,000?
12. What is the process for exceeding the allowable levy limit for a county, city, village or town with a population over 3,000?
13. Can a municipality increase the levy for an increase in charges assessed by a joint fire department?
14. Where should a municipality or county adjust the levy for an increase or decrease in costs associated with an intergovernmental cooperation agreement?
15. Can a municipality or county increase the levy for unreimbursed emergency expenses?
16. What impact does the personal property law change have on levy limits?
17. How does a municipality determine if an occupancy permit has been issued?

18. How is the median price of a new residential dwelling unit determined?

1. **What are county and municipal levy limits?**

Levy limits provide the maximum amount a town, village, city and county may implement as a property tax levy on parcels within their boundaries.

2. **What is the maximum amount a county, town, village or city can levy?**

Towns, villages, cities and counties use the Levy Limit Worksheet to determine the maximum allowable property tax levy they can implement without potentially receiving a penalty under state law (sec. 66.0602, Wis. Stats.).

On the Levy Limit Worksheet (Forms SL-202M and SL-202C)

- o Your allowable levy is the amount in Section A, Line 10
- o Line 10 is the sum of Line 8 (levy limit before adjustments) and Line 9 (total adjustments from Section D)

Special resolution (Form SL-202M)

- o If a town with a population under 3,000 approves a levy limit increase by special resolution, it must enter the total town tax levy (including the increase approved by the town electors) in Section A, Line 11
- o The amount on Line 11 is your allowable levy

3. **Where do I report the actual levy on the Levy Limit Worksheet?**

You report the actual levy on the Statement of Taxes (SOT), not on the Levy Limit Worksheet. You must use the Levy Limit Worksheet to calculate and report the allowable levy limit.

Even if your actual levy is less than your allowable levy limit, you must submit your Levy Limit Worksheet showing your allowable levy limit. Your actual levy is reported on your SOT.

4. **Do I need to complete the Levy Limit Worksheet if there are no adjustments to our allowable levy?**

Yes. Each county and municipality must submit a Levy Limit Worksheet to the Wisconsin Department of Revenue (DOR). You should review your allowable levy limit before adjustments in Section A to ensure your municipality's property tax levy is less than or equal to the allowable levy limit. If there are no adjustments, you would not enter any amounts in Section D, then submit.

5. **What is our allowable levy limit?**

Use the Levy Limit Worksheet to calculate your maximum allowable levy for the current year. The starting number in this calculation is the previous year's actual levy (except if there was an excess levy in the previous year) plus the current year's personal property aid. The allowable adjustments may vary.

Complete the appropriate Levy Limit Worksheet:

- o County Levy Limit Worksheet (Form SL-202C)
- o Municipal Levy Limit Worksheet (Form SL-202M)

6. What is the penalty for exceeding the levy limit?

The penalty is a loss of shared revenue. This is a dollar for dollar penalty. **Example:** If a municipality exceeds its levy limit by \$1,000, its state shared revenue payment is reduced by \$1,000. If the penalty amount is greater than the state shared revenue payment amount for that year, the remaining penalty amount is deducted from subsequent state shared revenue payments until the penalty is paid in full.

7. How does state law (sec. 66.0602 (2m)(b), Wis. Stats.), affect our municipality or county?

The state created a law (sec. 66.0602 (2m)(b), Wis. Stats.), which can be summarized as:

On or after July 2, 2013, if a county or municipality adopts a new fee or a fee increase for covered services (which were partly or wholly funded in 2013 by property tax levy), that county or municipality must reduce its levy limit in the current year by the amount of the new fee or fee increase, less any previous reductions. This also applies to payments in lieu of taxes.

Covered services include:

- o Garbage collection – except for municipalities or counties that owned and operated a landfill on January 1, 2013
- o Fire protection – excluding the production, storage, transmission, sale and delivery, or furnishing of water for public fire protection purposes
- o Snow plowing
- o Street sweeping
- o Storm water management

The total amount of the reduction implemented by a county or municipality, including prior year reductions, should not exceed the amount funded by tax levy in 2013 to provide the covered service.

8. Does a municipality or county need to adjust its levy limit due to a reduction of general obligation debt authorized prior to July 1, 2005 debt?

Per 2017 Wisconsin Act 59, effective for the December 2017 tax levies, counties and municipalities must reduce their levy limit if their general obligation debt service levy for debt authorized prior to July 1, 2005 is less in the current year compared to the previous year. This is referred to as a "negative debt adjustment." The reduction is entered in Section D, Line B of the Levy Limit Worksheet.

Note: Starting with December 2017 tax levies, there is no longer an exception to the "negative debt adjustment." In result, if it applies, the reduction must be entered.

9. Does general obligation debt authorized before July 1, 2005 (referred to as old debt) become new debt (general obligation debt authorized after July 1, 2005) when it is

refinanced?

No. If old debt is refinanced, it remains old debt for purposes of the Levy Limit Worksheet. Therefore, you cannot include the scheduled principal and interest payments for old debt that was refinanced, in Section D, Line E of the Levy Limit Worksheet.

10. Where do I report general obligation debt authorized after July 1, 2005 on the Levy Limit Worksheet?

Report scheduled principal and interest payments for the next year on general obligation debt authorized after July 1, 2005, in Section D, Line E of the Levy Limit Worksheet. The payments must be scheduled and cannot be early/extra payments, unscheduled payments, or loan payoffs. Since general obligation debt authorized after July 1, 2005 is not base building (does not remain in the base levy going forward), only include the amount you need to levy for in Section D, Line E.

11. What is the process for exceeding the allowable levy limit for a town with a population under 3,000?

For towns with a population **under** 3,000, a town board may adopt a resolution to exceed the levy limit, which is approved by electors at a special town meeting. The steps are listed below.

- a. **Hold a town board meeting** – at the meeting, the town board proposes and approves, by majority vote, a specific levy limit increase amount. If approved, the board prepares the written resolution *Town Board to Propose Exceeding Levy Limits*, dates and signs it.
- b. **Post public notices for the special town meeting** – must post in three public places at least 15 days before the special town meeting. It should state that the board approved exceeding the levy limit by an increase of "X" amount, which the electors will be voting on at this special town meeting.
- c. **Hold special town meeting** – for the electors to vote on the town board's resolution proposing to exceed the levy limit by "X" amount. The vote must be on the exact amount approved by the town board. A majority vote of the electors is needed to approve the levy limit increase proposed and approved by the town board. If approved, the clerk prepares the written resolution *Resolution of Electors to Exceed the Levy Limit at Special Town Meeting of Electors*. The number of votes (aye and nay) must be included on the resolution.

If approved, the town must provide DOR with the following within 14 days:

- o Town board resolution proposing to exceed the levy limit (signed and dated)
- o Public notice for the special town meeting
- o Resolution of electors approving to exceed the levy limit (signed, dated, with voting results)

12. What is the process for exceeding the allowable levy limit for a county, city, village or town with a population over 3,000?

Under state law ([sec. 66.0602\(4\), Wis. Stats.](#)), all counties, cities, villages or towns with a population over 3,000 may exceed their levy limit after adopting a resolution to exceed the levy limit, which is approved in a referendum.

- o Referendums can only be held in the fall at a partisan primary or general election; they cannot be held in the spring
- o Referendum language must include the purpose for the increase and the term of the increase. You must use the language outlined in the statute for the referendum question. See

sec. 66.0602 (4) (c), Wis. Stats., for the required language.

If approved, the county, city, village, or town must provide DOR with the following within 14 days:

- o Signed Resolution for the Increase by Referendum
- o Copy of the ballot
- o Voting results

13. Can a municipality increase the levy for an increase in charges assessed by a joint fire department?

Yes. You can enter an adjustment in Section D, Line I of the Levy Limit Worksheet, which increases your levy limit if the charges assessed by your joint fire department increased and your municipality meets the requirements below.

Under state law (sec. 66.0602(1)(am), Wis. Stats.), "Joint fire department" means a joint fire department organized under sec. 61.65(2)(a) 3., or 62.13(2m), or a joint fire department organized by any combination of two or more cities, villages, or towns under sec. 66.0301(2).

If your municipality is a member of a joint fire department by statute and the increase in assessed charges results in your municipality exceeding its levy limit, you can enter an adjustment in Section D, Line I if **all** the following apply:

- o The joint fire department's **total** charges assessed for the current year (not just your municipality's share) compared to the prior year, increased less than or equal to the percentage change in the Consumer Price Index (CPI) from October 1 through September 30 of the current year, plus 2 percent. Note: The percentage change in CPI from October 1, 2018, through September 30, 2019, is 1.9 percent.
- o All municipalities covered by the joint fire department must adopt a resolution supporting the increase

Example: If the prior year (prior budget year) total assessed charges were \$50,000 and the joint fire department's current year (year you are budgeting for) total assessed charges are \$60,000, that is an increase of \$10,000 or 20 percent; the municipality does not qualify for an adjustment on this line of the Levy Limit Worksheet. Note: The increase cannot be more than 3.9 percent for the 2019 Levy Limit Worksheet.

14. Where should a municipality or county adjust the levy for an increase or decrease in costs associated with an intergovernmental cooperation agreement?

You may make an adjustment in Section D, Line H of the Levy Limit Worksheet, which is used for an increase or decrease in costs associated with an intergovernmental cooperation agreement. This line is for a redistribution of costs for an existing agreement. This line cannot be used for a new service, increased costs or a new intergovernmental cooperation agreement. **Example:** if one member increases costs by 25 percent, the other members should decrease their costs to account for it.

15. Can a municipality or county increase the levy for unreimbursed emergency expenses?

- Yes. However, to increase a municipality's or county's levy limit for unreimbursed emergency expenses, the following must apply:
 - Emergency must be declared by the governor
 - Final determinations from all agencies' reimbursement requests were submitted
- If qualified based on the above, the unreimbursed emergency expenses can be reported in the year the emergency is declared or the following year
- The amount of unreimbursed expenses is entered in Section D, Line G of the Levy Limit Worksheet

16. What impact does the personal property law change have on levy limits?

Per Wis Act 59, Code 2 personal property – locally assessed machinery, tools and patterns, can no longer be levied for. Instead, the Wisconsin Department of Revenue will distribute a new personal property aid payment under sec. 79.096, Wis. Stats. Effective for December 2018 tax levies, the allowable levy limit is reduced by this new personal property aid. The reduction in the levy limit is replaced by the personal property aid payment that is issued the first Monday in May each year, beginning in May 2019.

17. How does a municipality determine if an occupancy permit has been issued?

Before a homeowner can occupy a newly built residence, an occupancy permit must be issued. This is not the same as a building permit. The occupancy permit is issued once the home is determined to be in a condition suitable for occupancy. These permits are generally issued by the building inspector.

18. How is the median price of a new residential dwelling unit determined?

To determine the median price, you must include all single-family residential dwelling unit sales from the previous year. If you are unsure if a home was sold, check with your local assessor. Once you have a list of sales prices for all single-family homes sold in the previous year, you can calculate the median as follows.

1. Arrange the amounts in order by size
2. If there is an:
 - a. Odd number of terms, the median is the center term
 - b. Even number of terms, add the two middle terms and divide by 2

Certification statement**FOR QUESTIONS OR COMMENTS CONTACT:**

MS 6-97
WISCONSIN DEPARTMENT OF REVENUE
Local Government Services Bureau
PO Box 8971

MARATHON County

2020 County Apportionment

District	Equalized Value Reduced by TID Value Increment	% to Total
Bergen	79,537,900	.006941182
Berlin	83,472,700	.007284568
Bern	40,727,300	.003554225
Bevent	105,880,300	.009240053
Brighton	46,943,800	.004096732
Cassel	80,245,300	.007002916
Cleveland	132,521,100	.011564966
Day	90,039,900	.007857680
Easton	88,866,800	.007755305
Eau Pleine	67,662,500	.005904829
Elderon	62,957,800	.005494256
Emmet	89,370,100	.007799227
Frankfort	47,821,500	.004173328
Franzen	49,970,200	.004360843
Green Valley	72,464,400	.006323886
Guenther	37,622,600	.003283282
Halsey	42,720,800	.003728196
Hamburg	68,203,700	.005952059
Harrison	28,964,500	.002527699
Hewitt	56,142,400	.004899483
Holton	57,552,200	.005022515
Hull	65,292,300	.005697985
Johnson	56,368,100	.004919180
Knowlton	294,652,500	.025713989
Marathon	109,401,700	.009547362
Mcmillan	222,256,100	.019396037
Mosinee	207,095,600	.018072998
Norrie	84,683,700	.007390250
Plover	52,632,100	.004593144
Reid	108,694,700	.009485663

MARATHON County

2020 County Apportionment

District	Equalized Value Reduced by TID Value Increment	% to Total
Rib Falls	92,785,900	.008097320
Rib Mountain	932,362,700	.081366234
Rietbrock	57,811,400	.005045135
Ringle	177,980,600	.015532165
Spencer	131,408,300	.011467853
Stettin	284,289,600	.024809630
Texas	124,160,300	.010835328
Wausau	185,862,100	.016219974
Weston	65,295,200	.005698238
Wien	70,925,900	.006189623
Town Total	4,753,646,600	.414845338
Athens	54,139,100	.004724658
Birnamwood	937,400	.000081806
Dorchester	794,200	.000069309
Edgar	72,605,100	.006336165
Elderon	8,170,600	.000713039
Fenwood	7,914,100	.000690655
Hatley	31,725,600	.002768657
Kronenwetter	621,517,100	.054239091
Maine	255,091,300	.022261528
Marathon	129,218,700	.011276769
Rothschild	514,074,100	.044862663
Spencer	104,084,700	.009083354
Stratford	98,562,100	.008601402
Unity	9,046,700	.000789495
Weston	1,047,006,500	.091371068
Village Total	2,954,887,300	.257869657

MARATHON County

2020 County Apportionment

District	Equalized Value Reduced by TID Value Increment	% to Total
Abbotsford	46,275,200	.004038384
Colby	16,355,800	.001427352
Marshfield	141,051,900	.012309439
Mosinee	312,319,000	.027255724
Schofield	233,029,900	.020336255
Wausau	3,001,274,900	.261917851
City Total	3,750,306,700	.327285005
County Total	11,458,840,600	1.000000000

District	TID Value Increments			Current Value	Increment
	TID #	YEAR	Base Value		
V . Athens	001	1995	44,500	4,600,100	4,555,600
V . Athens	002	2007	1,889,500	7,422,900	5,533,400
V . Edgar	001	2002	789,300	1,614,300	825,000
V . Edgar	003	2005	55,700	7,165,600	7,109,900
V . Edgar	004	2016	1,655,200	4,663,100	3,007,900
V . Hatley	001	2007	3,240,500	11,311,100	8,070,600
V . Kronenwetter	001	2005	2,262,300	18,402,800	16,140,500
V . Kronenwetter	002	2005	5,398,600	52,342,700	46,944,100
V . Kronenwetter	003	2005	405,100	1,165,700	760,600
V . Kronenwetter	004	2005	106,600	6,039,500	5,932,900
V . Maine	001	1997	447,100	10,481,200	10,034,100
V . Marathon	001	2002	7,361,400	37,314,700	29,953,300
V . Marathon	002	2016	1,146,800	7,949,900	6,803,100
V . Rothschild	002	2013	44,864,400	59,260,900	14,396,500
V . Spencer	002	1999	2,954,600	8,085,800	5,131,200

MARATHON County

2020 County Apportionment

District	TID Value Increments			Current Value	Increment
	TID #	YEAR	Base Value		
V . Spencer	003	2013	519,500	2,575,800	2,056,300
V . Spencer	004	2016	6,831,100	6,676,800	*
V . Stratford	003	2006	2,413,400	9,449,300	7,035,900
V . Stratford	004	2015	9,055,500	21,113,400	12,057,900
V . Unity	001	1998	196,000	249,900	53,900
V . Weston	001	1998	38,651,600	310,522,800	271,871,200
V . Weston	002	2004	34,853,000	60,902,500	26,049,500
C . Abbotsford	005	2008	11,954,100	10,192,400	*
C . Abbotsford	006	2016	5,923,100	26,274,400	20,351,300
C . Colby	002	1993	4,514,700	21,695,200	17,180,500
C . Mosinee	002	2006	12,930,700	29,741,400	16,810,700
C . Mosinee	003	2013	7,531,100	12,964,600	5,433,500
C . Schofield	002	1994	3,273,500	18,752,700	15,479,200
C . Schofield	003	1997	4,839,000	12,556,300	7,717,300
C . Schofield	004	2017	4,534,200	11,987,700	7,453,500
C . Wausau	003	1994	42,818,700	145,034,800	102,216,100
C . Wausau	006	2005	80,840,800	198,944,700	118,103,900
C . Wausau	007	2006	29,525,900	69,814,300	40,288,400
C . Wausau	008	2012	35,408,900	43,117,700	7,708,800
C . Wausau	009	2012	1,232,400	2,233,900	1,001,500
C . Wausau	010	2013	45,713,000	58,352,700	12,639,700
C . Wausau	011	2017	1,386,400	63,434,900	62,048,500
C . Wausau	012	2017	32,285,000	24,402,300	*

* THIS DISTRICT HAS A ZERO OR NEGATIVE INCREMENT, NO INCREMENT SHOWN

NET NEW CONSTRUCTION 2020

COMUN CODE	MUNICIPALITY	2019 EQUALIZED VALUE	2020 NET NEW CONSTRUCTION	PERCENT
37002	TOWN OF BERGEN	77,431,400	1,016,800	1.31%
37004	TOWN OF BERLIN	79,507,800	1,040,900	1.31%
37006	TOWN OF BERN	38,781,200	763,600	1.97%
37008	TOWN OF BEVENT	98,747,100	1,430,200	1.45%
37010	TOWN OF BRIGHTON	46,156,400	518,300	1.12%
37012	TOWN OF CASSEL	76,233,300	763,300	1.00%
37014	TOWN OF CLEVELAND	129,990,600	1,231,800	0.95%
37016	TOWN OF DAY	89,547,000	533,800	0.60%
37018	TOWN OF EASTON	84,957,100	1,903,400	2.24%
37020	TOWN OF EAU PLEINE	64,572,600	451,300	0.70%
37022	TOWN OF ELDERON	59,259,800	572,000	0.97%
37024	TOWN OF EMMET	82,063,600	3,364,900	4.10%
37026	TOWN OF FRANKFORT	44,925,600	339,100	0.75%
37028	TOWN OF FRANZEN	47,010,000	490,600	1.04%
37030	TOWN OF GREEN VALLEY	67,624,300	1,526,600	2.26%
37032	TOWN OF GUENTHER	36,016,200	368,100	1.02%
37034	TOWN OF HALSEY	41,493,400	113,400	0.27%
37036	TOWN OF HAMBURG	65,659,900	559,400	0.85%
37038	TOWN OF HARRISON	29,072,500	323,200	1.11%
37040	TOWN OF HEWITT	54,464,100	840,700	1.54%
37042	TOWN OF HOLTON	56,722,600	306,100	0.54%
37044	TOWN OF HULL	62,214,400	780,100	1.25%
37046	TOWN OF JOHNSON	52,441,100	2,368,600	4.52%
37048	TOWN OF KNOWLTON	279,894,500	5,274,500	1.88%
37054	TOWN OF MARATHON	107,630,100	555,600	0.52%
37056	TOWN OF MCMILLAN	213,587,000	1,462,900	0.68%
37058	TOWN OF MOSINEE	198,552,900	950,600	0.48%
37060	TOWN OF NORRIE	79,489,700	540,400	0.68%
37062	TOWN OF PLOVER	51,698,600	604,800	1.17%
37064	TOWN OF REID	102,426,200	613,900	0.60%
37066	TOWN OF RIB FALLS	88,176,600	592,200	0.67%
37068	TOWN OF RIB MOUNTAIN	849,337,600	13,426,900	1.58%
37070	TOWN OF RIETBROCK	55,197,900	676,600	1.23%
37072	TOWN OF RINGLE	168,995,200	1,700,000	1.01%
37074	TOWN OF SPENCER	125,721,800	345,300	0.27%
37076	TOWN OF STETTIN	276,859,900	2,629,900	0.95%
37078	TOWN OF TEXAS	119,662,100	726,400	0.61%
37080	TOWN OF WAUSAU	173,885,900	2,014,000	1.16%
37082	TOWN OF WESTON	60,644,300	1,539,100	2.54%
37084	TOWN OF WIEN	67,615,000	186,500	0.28%
37102	VILLAGE OF ATHENS	59,588,000	950,800	1.60%
37104	VILLAGE OF BIRNAMWOOD *	896,500	0	0.00%
37116	VILLAGE OF DORCHESTER *	764,300	0	0.00%
37121	VILLAGE OF EDGAR	80,440,700	1,168,600	1.45%
37122	VILLAGE OF ELDERON	7,636,400	0	0.00%
37126	VILLAGE OF FENWOOD	7,384,000	186,100	2.52%
37136	VILLAGE OF HATLEY	35,937,400	1,813,400	5.05%

* Split districts are summed at the end of the report

NET NEW CONSTRUCTION 2020

COMUN CODE	MUNICIPALITY	2019 EQUALIZED VALUE	2020 NET NEW CONSTRUCTION	PERCENT
37145	VILLAGE OF KRONENWETTER	653,682,400	20,965,900	3.21%
37146	VILLAGE OF MAINE	257,558,700	3,062,300	1.19%
37151	VILLAGE OF MARATHON	156,845,900	2,497,700	1.59%
37176	VILLAGE OF ROTHSCHILD	495,672,700	5,082,700	1.03%
37181	VILLAGE OF SPENCER	107,773,800	416,700	0.39%
37182	VILLAGE OF STRATFORD	116,130,000	1,315,600	1.13%
37186	VILLAGE OF UNITY *	9,098,700	11,500	0.13%
37192	VILLAGE OF WESTON	1,276,454,100	18,792,000	1.47%
37201	CITY OF ABBOTSFORD *	65,640,300	111,900	0.17%
37211	CITY OF COLBY *	31,970,400	702,500	2.20%
37250	CITY OF MARSHFIELD *	132,171,700	4,492,300	3.40%
37251	CITY OF MOSINEE	314,550,000	10,125,700	3.22%
37281	CITY OF SCHOFIELD	248,834,500	2,673,800	1.07%
37291	CITY OF WAUSAU	3,075,863,100	100,946,900	3.28%
37999	COUNTY OF MARATHON	11,639,160,900	230,762,200	1.98%

* Split districts are summed at the end of the report

WISCONSIN DEPARTMENT OF REVENUE
2020 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM

County 37 Marathon

COUNTY TOTALS

REAL ESTATE	2019 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2020 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	1,378,218,600	79,800	0%	75,793,200	5%	4,890,200	0%	1,822,200	0%	-750,500	0%	1,460,053,500	81,834,900	6%
Imp	6,031,108,600	-198,100	0%	317,054,600	5%	112,176,400	2%	1,963,400	0%	-3,089,000	0%	6,459,015,900	427,907,300	7%
Total	7,409,327,200	-118,300	0%	392,847,800	5%	117,066,600	2%	3,785,600	0%	-3,839,500	0%	7,919,069,400	509,742,200	7%
Commercial														
Land	568,530,800	67,200	0%	22,563,000	4%	9,288,900	2%	-36,800	0%	-3,073,100	-1%	597,340,000	28,809,200	5%
Imp	1,942,126,000	-1,223,300	0%	70,354,900	4%	81,252,100	4%	-4,677,000	0%	-14,561,100	-1%	2,073,271,600	131,145,600	7%
Total	2,510,656,800	-1,156,100	0%	92,917,900	4%	90,541,000	4%	-4,713,800	0%	-17,634,200	-1%	2,670,611,600	159,954,800	6%
Manufacturing														
Land	58,784,300	0	0%	1,791,100	3%	0	0%	0	0%	2,161,100	4%	62,736,500	3,952,200	7%
Imp	459,846,800	59,100	0%	5,909,400	1%	20,476,600	4%	0	0%	8,128,700	2%	494,420,600	34,573,800	8%
Total	518,631,100	59,100	0%	7,700,500	1%	20,476,600	4%	0	0%	10,289,800	2%	557,157,100	38,526,000	7%
Agricultural														
Land/Total	68,559,900	4,700	0%	2,814,100	4%	0	0%	12,200	0%	-34,000	0%	71,356,900	2,797,000	4%
Undeveloped														
Land/Total	73,907,900	2,600	0%	-824,600	-1%	0	0%	35,600	0%	-194,600	0%	72,926,900	-981,000	-1%
Ag Forest														
Land/Total	169,017,400	12,000	0%	1,308,500	1%	0	0%	128,400	0%	-698,800	0%	169,767,500	750,100	0%
Forest														
Land/Total	295,467,700	-666,800	0%	3,974,300	1%	0	0%	-192,600	0%	-2,838,600	-1%	295,744,000	276,300	0%
Other														
Land	42,632,300	-22,200	0%	579,400	1%	0	0%	-439,200	-1%	37,600	0%	42,787,900	155,600	0%
Imp	297,045,000	-297,400	0%	3,136,200	1%	8,979,100	3%	-2,011,800	-1%	-1,283,200	0%	305,567,900	8,522,900	3%
Total	339,677,300	-319,600	0%	3,715,600	1%	8,979,100	3%	-2,451,000	-1%	-1,245,600	0%	348,355,800	8,678,500	3%
Total Real Estate														
Land	2,655,118,900	-522,700	0%	107,999,000	4%	14,179,100	1%	1,329,800	0%	-5,390,900	0%	2,772,713,200	117,594,300	4%
Imp	8,730,126,400	-1,659,700	0%	396,455,100	5%	222,884,200	3%	-4,725,400	0%	-10,804,600	0%	9,332,276,000	602,149,600	7%
Total	11,385,245,300	-2,182,400	0%	504,454,100	4%	237,063,300	2%	-3,395,600	0%	-16,195,500	0%	12,104,989,200	719,743,900	6%
PERSONAL PROPERTY	Non-Mfg Personal Property			Manufacturing Personal Property			Total of All Personal Property							
	2019	2020	% Change	2019	2020	% Change	2019 Total	2020 Total	Tot. \$ Chg in PP	% Change				
Watercraft	4,500	29,200	549%	85,200	93,700	10%	89,700	122,900	33,200	37%				
Machinery Tools & Patterns	0	0	N/A	59,580,100	61,226,300	3%	59,580,100	61,226,300	1,646,200	3%				
Furniture Fixtures & Equip	112,938,700	122,598,500	9%	17,167,400	17,957,800	5%	130,106,100	140,556,300	10,450,200	8%				
All Other	51,354,100	52,004,400	1%	13,105,700	16,753,000	28%	64,459,800	68,757,400	4,297,600	7%				
Prior Year Compensation	-320,100	1,944,800		0	0		-320,100	1,944,800	2,264,900					
Total Personal Property	163,977,200	176,576,900	8%	89,938,400	96,030,800	7%	253,915,600	272,607,700	18,692,100	7%				
TOTAL EQUALIZED VALUE	2019 Total							2020 Total	Total \$ Change	% Change				
Real Estate & Personal Property	11,639,160,900							12,377,596,900	738,436,000	6%				

2021 Marathon Co Estimated Tax Levy	8/15/2018	11/14/2019	8/15/2020
	2019	2020	2021
Net New Construction (NNC)	1.592%	2.161%	1.980%
Plus Terminated TID	0.000%	0.000%	0.000%
Net New Construction (NNC) and Terminated TID	1.592%	2.161%	1.980%
Equalized Value for County Apportionment	3.87%	4.40%	6.56%
Terminated TID	0.00%	0.00%	0.00%

	Adopted	Adopted	ESTIMATED
	2019	2020	2021
General Fund	32,004,617	32,752,227	33,400,721
Social Improvement	7,635,689	7,904,594	8,061,105
Capital Improvement	-	-	-
Highway	7,917,436	7,928,645	8,085,632
TOTAL OPERATING LEVY	47,557,742	48,585,466	49,547,458

Less: Special charges/personal property adjustment-2019

Less: Bridge Aid*

Less Adjustment 2016 unused levy

	-	-	-
OPERATING LEVY	47,557,742	48,585,466	49,547,458

2021 Increase
in Operating Levy

961,992
1.980%

DEBT SERVICE	1,786,500	1,709,431	2,660,358
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2021 Debt Levy

950,927
56%

TOTAL LEVY BEFORE BRIDGE AID	49,344,242	50,294,897	52,207,816
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2021 in total levy

1,796,965
3.5506%

Add: Bridge Aid-Estimate 2018

145,599

315,954

200,000

Add: Adjustment to Op levy

TOTAL LEVY	49,489,841	50,610,851	52,407,816
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EQUALIZED VALUE	10,300,308,900	10,753,132,800	11,458,840,600
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Operating levy rate 0.00462 0.00452 0.00432

Debt 0.00017 0.00016 0.00023

Special 0.00001 0.00003 0.00002

total levy rate 0.00480 0.00471 0.00457

2021 Increase
in Tax Rate

Line 27-Tax Levy Rate	\$ 4.80	\$ 4.71	\$ 4.57	\$ (0.13)
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