



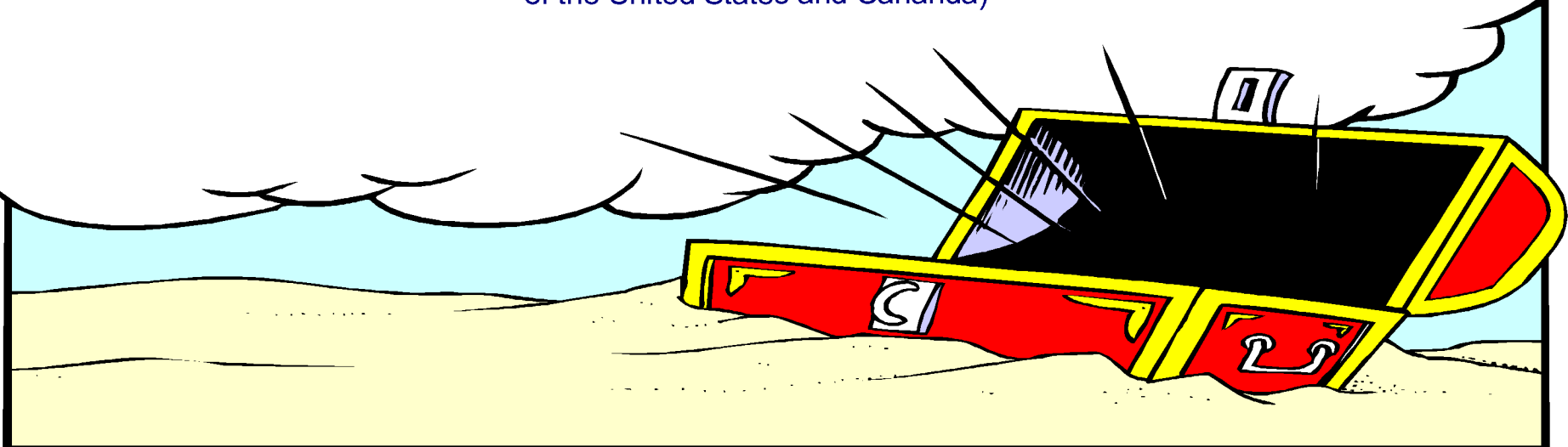
**2002**  
**ANNUAL BUDGET**

FINANCIAL PLAN  
and  
INFORMATION SUMMARY  
for  
MARATHON COUNTY,  
WISCONSIN

# 2002 ANNUAL BUDGET

Presented by  
Mort McBain, County Administrator  
Presented to  
Marathon County Board of Supervisors  
on November 8, 2001  
Prepared in Cooperation with  
The Finance and Property Committee and  
The Finance Department  
Kristi Kordus, Finance Director

(Member of the Government Finance Officer's Association  
of the United States and Canada)



## The Naming of Marathon County

The Battlefield of Marathon - The ancient Greeks called their sacred herb "Marathon". It is the giant fennel plant, and it gave its name to the fertile, three-by-five mile plain that fronts on the Aegean Sea about 20 miles northeast of ancient Athens. The Aegean separates Greece and present-day Turkey.

In 490 B.C., Turkey, Iran, Iraq, and Palestine were all called Persia, and were ruled by a powerful ruler who styled himself the "King of Kings": Darius the Great.

At that time Greece was at the height of its classical period, known through the world as the center of great art, science and learning. Athens was its intellectual capital.

Darius coveted Greece.

First conquering many of the Greek colonies adjacent to his own country, he directed his attention to the Greek mainland.

He politely invited the Greeks, city by city, to submit to his rule. He offered privileges for the loss of their freedom. But there would be tribute.

Many other cities and whole nations had accepted his offer rather than face his armies. Those that refused him had been crushed.

The Athenians refused.

Angrily, Darius declared war. Estimates vary on the size of the army that his Phoenician galleys disembarked on the shore of the Marathon plain, but at least 25,000 infantry, archers, and cavalry arranged themselves for battle with the defending Greeks.

A hastily-gathered force of Athenian heavy infantry faced the Persians, along with a volunteer force from the nearby town of Platea, numbering in all about 10,000 troops.

Spies for the Greeks brought their commanders the welcome news that the Persian cavalry was unaccountably absent. This was the only break the outnumbered Greeks could hope for. They opted to attack immediately.

The Greek generals arranged their army in a line, thin in the center and thickened at the ends. Shouting their war-cry, the line charged the mile-distant enemy at a full run.

The clash of the armies could be heard for miles. The Persians yielded at the impact, then stiffened. Their superior numbers asserted themselves, and the Greek line bent in the middle.

It yielded, giving way, seemingly on the verge of breaking.

But on the flanks, the thicker lines held, slowly pivoting to face each other. They closed.

The superior Persian force found itself trapped in a gigantic pincer. The Persian lines panicked and fled, the victorious Greeks cutting them down as they ran. The Persian fleet hastily put into shore to rescue their soldiers, but 6,400 of them, a quarter of their total force, never made it to the boats. The Greeks lost only 192 men.

They dispatched their swiftest runner to Athens with the good news, starting the tradition of the 22-mile "Marathon Run".

Demoralized, the Persians permanently retreated. Darius died four years later, and his successor Xerxes attempted to avenge Darius on the Greeks only to suffer another humiliating defeat, this time at the hands of the Athenian navy.

The cultural leadership of Greece in Europe was to continue for centuries more as a result of the victory at Marathon. The battlefield became a symbol to all educated men as the place where free men died to preserve Greek culture and the intellectual course of the western world. The war at Marathon changed the course of western history.

In 1850, State Representative Walter McIndoe was struck by the flatness and fertility of central Wisconsin, and proposed that a portion of Portage County be separated and honored with the name of that ancient and distant battleground. His suggestion was adopted by the state legislature, giving the citizens of Marathon County a share in that 2,490 year-old victory fought by free men struggling for their independence.

Contributed by Don Bronk, retired Marathon County employee

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**COUNTY OF MARATHON**  
COURTHOUSE 501 FOREST STREET WAUSAU, WISCONSIN 54403-5508

TO: The Honorable Marathon County Board of Supervisors  
FROM: Mort McBain, County Administrator  
DATE: October 29, 2001  
SUBJECT: 2002 BUDGET MESSAGE

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I am pleased to present this Financial Plan and Year 2002 Budget to the County Board, as required by Wisconsin Statute 59.033(5). These are my recommendations to you as a County Board, after review and approval by the Finance and Property Committee. The actual budget and tax levy for 2002 will be decided upon and approved at the November 8 meeting of the County Board. This document represents my recommendations for the operating budget for the year 2002, and includes funding for the 2002 Capital Improvements Program (CIP).

**GENERAL OVERVIEW OF THE BUDGET PROCESS**

This has been an interesting year for the budget. Because our Finance Director left at the beginning of the process, I met with the department heads this year alone, and in the process I did learn quite a bit more of the details that go into making up our budget. Fortunately, Kristi Kordus arrived on the scene in time to help put the finishing touches on the budget, and this will certainly help her as she puts together the following years' budget. Here is how the budget was developed for 2002. In July, department heads prepared and submitted their individual budget requests, after which I met with each department head separately, and with representatives of any other agencies or programs which receives any funds from Marathon County, and we reviewed and approved those requests until I had balanced the requests with the estimate of all revenues anticipated. This process takes at least two months. In September, the Capital Improvement Plan was approved by the County Board. In early October, the Finance and Property Committee reviewed the budget. On October 29 and 30, the entire County Board will review the budget with the Finance and Property Committee. On Tuesday, November 6, at 8:00 p.m. the County Board will hold a Public Hearing on the proposed budget, and finally, on Thursday, November 8, at 2:00 p.m., the County Board will approve the proposed budget, including funding for the 2002 Capital Improvement Program.

**TAX RATE FREEZE AND EQUALIZED VALUATION**

Because all counties operate under a state-imposed "tax rate freeze", the only increase we can use for the budget is the annual adjustment to the equalized value of the county. This year, the increase in the equalized value came in at 9.2%. This allows us to have

higher spending limits without exceeding the tax rate freeze. The extra funds will allow us to make up the difference in funding shortfalls from the state.

### **STATE BUDGET CHANGES**

This year was a difficult year in regards to state funding. In some cases we were treated well but in others we have lost significant funding in certain programs. On page A-5 you will see that the state shared revenue coming to Marathon County will be reduced by \$268,085 for 2002. This causes budget problems for the County as we then need more tax levy to make up the difference in some primarily state-funded departments such as Social Services and the 51.42 system. This will be explained later in more detail.

Again this year we did not receive what we feel is an adequate funding level in both community aids and youth aids. Funding levels from the state in some of these critical areas simply have not kept up. There is also the potential for the federal government passing down reductions which will directly affect the Community Aids Program. We continue to be concerned about the IGT funding (Intergovernmental Transfer) a major source of funding for the County nursing home. There is some discussion that the federal government may soon limit the funding for this program, which of course will immediately be passed on to the counties by the state. Although we were successful in gathering a higher level of IGT funding from the federal government, we were not able to hold on to the increase and currently have no money in the "trust fund" that was to be set up to deal with the results of future funding shortfalls. In 2001 we talked about the possibility of some changes in the federal funding for the State W-2 program, and in fact that issue has now become reality. We have already made reductions in the income maintenance program which affects both Social Services and the Department of Employment and Training. We will shortly be in our 5th year of administering the W-2 program.

Another major concern is the reduction in funding levels for winter maintenance (snow-plowing etc) on the state highways. We will be having serious discussions with the state over this issue, and we may even propose that the county terminate our contractual relationship with the state unless they provide additional liability coverage to us under the winter maintenance contract.

There are many other state budget issues that will affect the county indirectly. For example, the governor reduced funding for the state public defenders offices, and this may result in attorneys being assigned to indigent clients at county expense. This could be a huge burden on the county, and we may wind up challenging the state's lack of funding in this program. Long Term Care Redesign, or "managed care" is another state-led effort to change the way in which people access and receive services for chronic care needs. The proposal developed by the State of Wisconsin Department of Health and Family Services has the Governor's support, but we are very concerned about the level of funding proposed for this program also. Because this program is costing the state more than they anticipated, funding may be in jeopardy and program reductions are likely in the future. We are not convinced that state is prepared to pick up the true cost of this program, and we are watching this development very carefully.

Our final concern with state funding levels has to do with future state budgets. Because the state appears to be heading into the next biennium with a large structural deficit, I believe this will ultimately affect the county, because the state will no longer be able to fund county programs and services as they have in the past. This trend has already started, and I believe it will increase in future budgets from the state, resulting in even greater shortfalls for state mandated programs.

### **NEW POSITIONS AND COUNTY EMPLOYMENT**

There were several requests for new positions for 2002 which I am recommending for funding, and details can be seen in the attached chart of county positions on the next page. As in previous years, this chart is designed to show the various numbers of employees in each department, including any recommended changes for 2002.

**MARATHON COUNTY: FULL TIME EQUIVALENT EMPLOYEES**

Department	1995	1996	1997	1998	1999	2000	2001	2002	+Incr. -Decr.
ADRC	21.70	22.70	22.30	23.55	25.45	31.53	34.59	38.09	(1) +3.50
Building & Maintenance	14.75	18.75	18.75	20.00	20.00	20.00	19.50	19.50	0.00
Clerk of Courts	36.50	35.50	36.00	36.00	41.00	39.00	39.00	39.00	0.00
Corporation Counsel	5.50	5.50	5.50	5.50	6.50	6.75	7.75	7.75	0.00
County Administrator	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	(2) +1.00
County Clerk	8.00	7.20	7.20	7.20	6.00	6.00	5.00	5.00	0.00
District Attorney	15.00	15.00	16.00	17.50	18.50	20.50	20.50	20.50	0.00
Employment & Training	9.00	13.00	13.00	24.00	25.00	28.00	28.00	28.00	0.00
Finance	10.00	10.00	10.30	10.30	10.30	10.30	10.00	11.00	(3) +1.00
Forestry	3.25	3.25	3.75	3.75	3.75	3.75	4.00	4.00	0.00
Health	35.25	36.25	37.25	37.25	37.25	37.75	40.25	38.85	(4) -1.40
Highway	88.00	88.00	88.00	89.00	89.00	89.00	89.00	89.00	0.00
Juvenile Disp. & Intake	17.50	18.50	18.50	9.00	9.00	0.0	0.0	0.00	0.00
Land Conservation	8.00	8.00	8.00	9.00	9.00	8.00	8.00	8.00	0.00
Library	59.12	57.87	55.90	56.58	56.99	57.18	57.35	57.35	0.00
Medical Examiner	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Park	45.00	45.00	45.00	46.00	46.00	46.50	46.50	46.50	0.00
Personnel	5.10	5.10	5.10	5.23	5.43	5.43	5.43	5.80	(5) +0.37
Planning	7.00	8.50	8.75	8.75	9.00	10.00	10.00	10.00	0.00
Register of Deeds	9.50	11.00	11.00	8.00	8.00	8.00	8.00	8.00	0.00
Sheriff	36.50	136.50	137.50	165.50	175.50	176.50	176.50	177.50	(6) +1.00
Social Services	105.25	105.25	105.25	92.25	91.25	105.88	106.38	106.38	0.00
Solid Waste	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Treasurer	2.00	2.00	2.00	5.00	5.00	6.00	6.00	6.00	0.00
UW Extension	11.18	11.78	13.01	13.13	12.35	12.35	11.25	11.05	(7) -0.20
Veterans	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Zoning	9.00	9.00	9.00	9.00	9.00	9.00	9.00	10.00	(8) +1.00
<b>Discretely Presented Components Units</b>									
Central Wisc. Airport	17.00	18.50	18.50	18.50	19.50	20.50	20.94	20.94	0.00
Special Education	N/A	N/A	N/A	N/A	N/A	N/A	99.00	99.00	0.00
<b>Total</b>	<b>688.1</b>	<b>701.2</b>	<b>704.56</b>	<b>710.49</b>	<b>747.77</b>	<b>766.92</b>	<b>870.94</b>	<b>877.21</b>	<b>6.27</b>

- (1) Department reorganization - established 3 new Aging/Disability Spec positions and expanded Aging/Disability Spec from 50% to 100%.
- (2) Establish 100% Deputy Administrator.
- (3) Establish 100% Accountant I.
- (4) Department reorganization - reduced FTE for union positions
- (5) Expanded Personnel Associate from 62.5% to 100%.
- (6) Established Deputy for Court Security.
- (7) Reduced FTE for State WNEP Educator.
- (8) Established 100% Surveyor Technician.

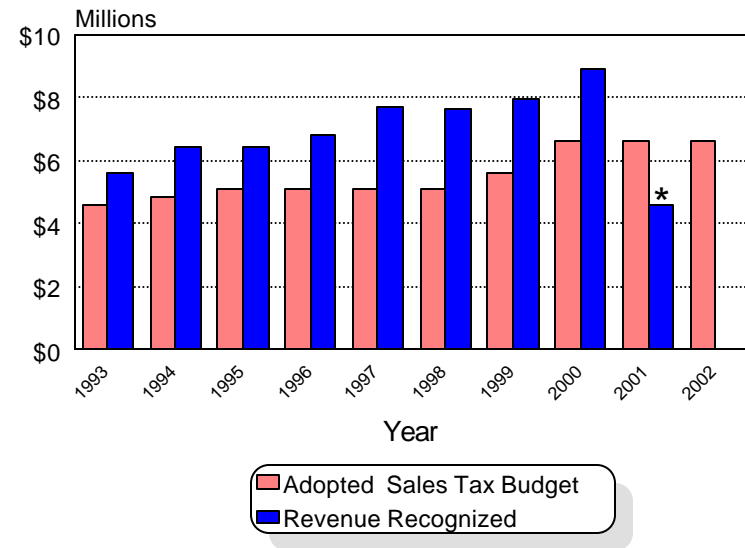
## SALES TAX

Marathon County has collected sales tax since 1987. The main portion of the annual sales tax collection is used in the operating budget for the county. In 2001 we used additional sales tax to offset the deficit in our county nursing home, and we also used a portion of the sales tax revenue to pay for our unfunded accrued liability with the Wisconsin Retirement System.

This year for the first time, we are seeing very small sales tax increases, and I believe we may even see a reduction in sales tax collections as the economy begins to slow down somewhat. For 2002 we will be designating \$6.6 million of sales tax for the operating budget. Because sales tax is very sensitive to changes in the economy, I am recommending that we continue to underestimate sales tax figures, in the event that we could see a downturn in the national economy.

I have one additional concern with sales tax. Some of our colleagues from the various municipalities have suggested that the county sales tax revenues be “shared” with the municipalities. While this request seems reasonable at first, it does not answer the second half of the question, namely which county programs and services should we reduce or eliminate? Because the majority of our sales tax collections goes into the main funding stream for the county budget, we would have to reduce one dollar of spending for every dollar in sales tax that we give away to the municipalities. We may wish to discuss this in more detail at the budget presentations to the county board. Historic sales tax collections are shown in the tables below.

Budget Year	Adopted Sales Tax Budget	Sales Tax in General Fund Budget	Sales Tax in CIP Budget	Actual Sales Tax Collected
1993	4,600,000	3,952,893	647,107	5,620,331
1994	4,828,630	4,193,788	634,872	6,399,796
1995	5,100,000	3,896,688	1,203,312	6,436,735
1996	5,100,000	4,556,455	543,545	6,820,964
1997	5,100,000	4,654,763	445,237	7,716,297
1998	5,100,000	4,700,000	400,000	7,656,199
1999	5,600,000	5,200,000	400,000	7,922,354
2000	6,600,000	6,200,000	400,000	8,912,234
2001	6,600,000	6,600,000	0	* 4,590,636
2002	6,600,000	6,600,000	0	N/A



\*Through 8/31/2001 (6 months)

## STATE SHARED REVENUE

Chapter 79 of the Wisconsin Statutes explains the three broad objectives in the state shared revenue formula:

1. Counties use state shared revenues to finance local expenditures with no strings attached. This reduces the amount needed to be raised from property taxes thereby providing property tax relief.
2. The formula equalizes the revenue raising ability and expenditure burden among units of government by providing units of government with low per capita valuations and/or high per capita spending needs with additional funds to help cut the burden on local taxpayers, and vice-versa.
3. Compensate local units of government for taxes on certain public utility property that is not taxed locally.

For Marathon County the formula is shown below. While we are certainly grateful for the funding, the state does not keep pace with normal inflationary increases, which means the annual adjustment does not even begin to pay for our fixed increases in costs. The formula works as follows:

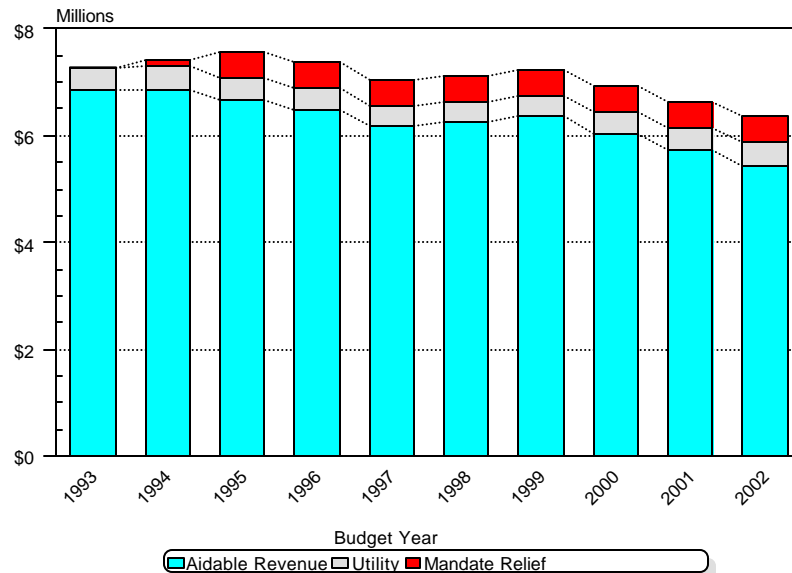
1. The largest portion of the formula is based on aidable revenues, composed of a three year average of local purpose revenues times 85% times the ratio of our per capita equalized value to the state average per capita equalized value according to Wisconsin Statute 79.03.
2. A per capita distribution for mandate relief.
3. An annual ad valorem payment for utility property that is located in the county that is taxed by the state according to Wisconsin Statute 79.04.

There is a minimum/maximum adjustment safeguard built into the formula according to Wisconsin Statute 79.06 that prevents any big changes from one year to the next. The largest decrease that can be experienced in any one year is 5%.

Budget Year	Aidable Revenue	Utility	Mandate Relief	Total
1993	6,858,992	(1) 417,268	-	7,276,260
1994	6,852,793	436,408	112,285	7,401,486
1995	6,664,722	417,597	480,782	7,563,101
1996	6,494,529	403,185	482,460	7,380,174
1997	6,169,897	396,358	483,173	7,049,428
1998	*6,253,761	402,593	482,654	7,139,008
1999	6,382,549	397,935	483,331	7,263,816
2000	6,017,625	396,000	487,000	6,900,625
2001	5,737,435	401,017	497,705	6,636,157
2002	5,450,562	425,293	492,217	6,368,072

(1) Rothschild annexation of Town of Weston incl. power plant

\*Numbers adjusted by State



**FUND BALANCE RESERVED WORKING CAPITAL**

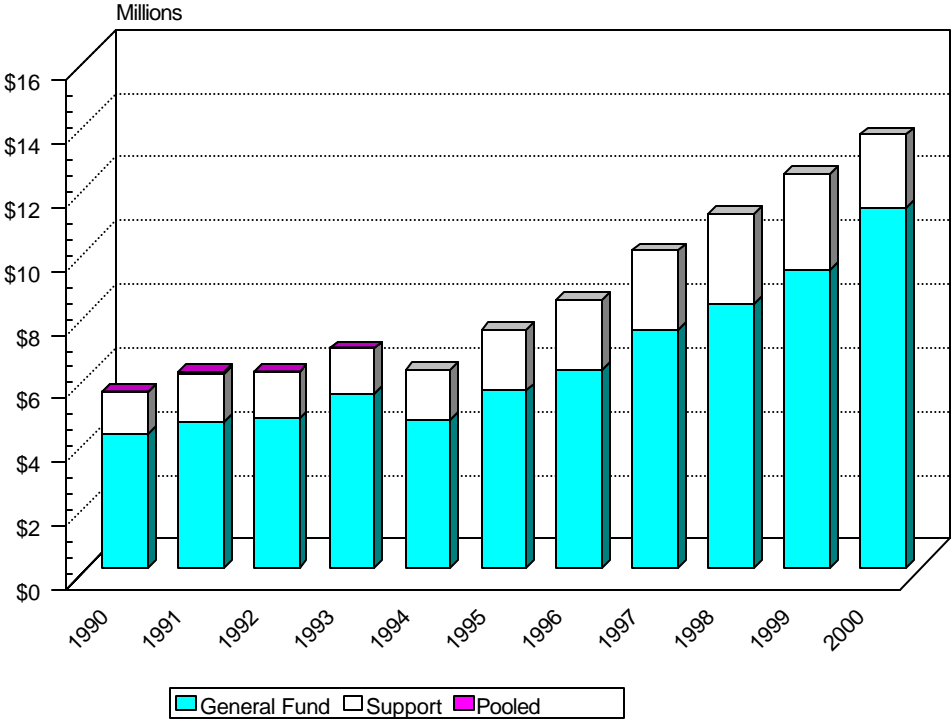
In 1989 the County Board adopted a policy for retaining working capital, referred to as the fund balance policy. This formula sets the minimum requirement for available funds on hand. This dollar value, which approximates 8.3% of the operating budget, is the basic minimum level of funding set by the county to insure a sufficient cash flow balance. There has only been one change to the policy over the years in Resolution #R-17-96 that raised the formula to 10% for the Highway Fund only. This change was made because of the major types of emergencies that can occur to the highway system. The undesignated funds remaining in the budget after the formula is complete, are transferred, in the year following the audit, to the capital improvement program as a major source of funding for medium to small sized projects. The County has avoided borrowing for many projects by having this policy in place.

The formula looks at three different types of funds that need to be included in the formula and the corresponding total amount at any given time will directly coincide with the funds currently included in the formula. The three types of funds are:

- 1) the General Fund,
- 2) any fund requiring tax levy for support, and
- 3) any fund that requires the use of pooled cash for purposes of cash flow.

The following chart shows the history:

Year	General Fund	Support	Pooled
1990	4,210,778	1,330,922	14,201
1991	4,616,332	1,508,683	27,165
1992	4,690,235	1,460,619	19,704
1993	5,452,429	1,438,382	3,320
1994	4,672,216	1,562,161	-
1995	5,568,982	1,897,770	-
1996	6,240,571	2,177,616	-
1997	7,488,872	2,484,292	-
1998	8,299,732	2,838,507	-
1999	9,390,394	3,001,257	-
2000	11,312,205	2,301,109	-





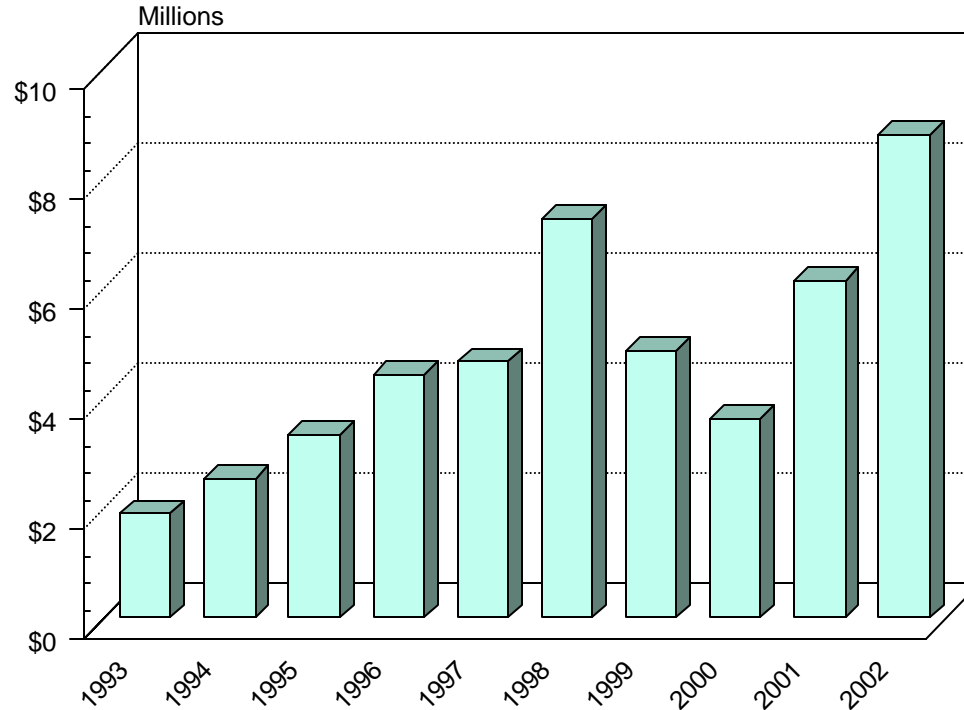
## 5 - YEAR CAPITAL IMPROVEMENT PROGRAM ( C.I.P.)

The County adopted its first five year C.I.P. in 1991, and continues to do so every year. Major sources of funding are:

1. prior year fund balance,
2. current year tax levy,
3. bonding, and
4. various other donations or cost sharing arrangements.

This budgeting technique allows for flexibility in the capital improvement process and provides stability to the tax rate because the unspent fund balance is not used to offset following years operating needs. With this policy in place the departments are required to use only current revenues to finance their current operating needs and are not allowed to use past years unspent funds to subsidize current years operations. The process has not only provided stability to the tax rate but has provided much needed funds for capital projects. The following charts show the history of the funding used to finance capital projects.

Year	CIP Expenditures
1993	1,177,083
1994	1,889,096
1995	2,124,661
1996	3,829,281
1997	3,435,071
1998	6,735,344
1999	4,843,259
2000	3,624,732
2001	6,123,086
2002	8,796,773

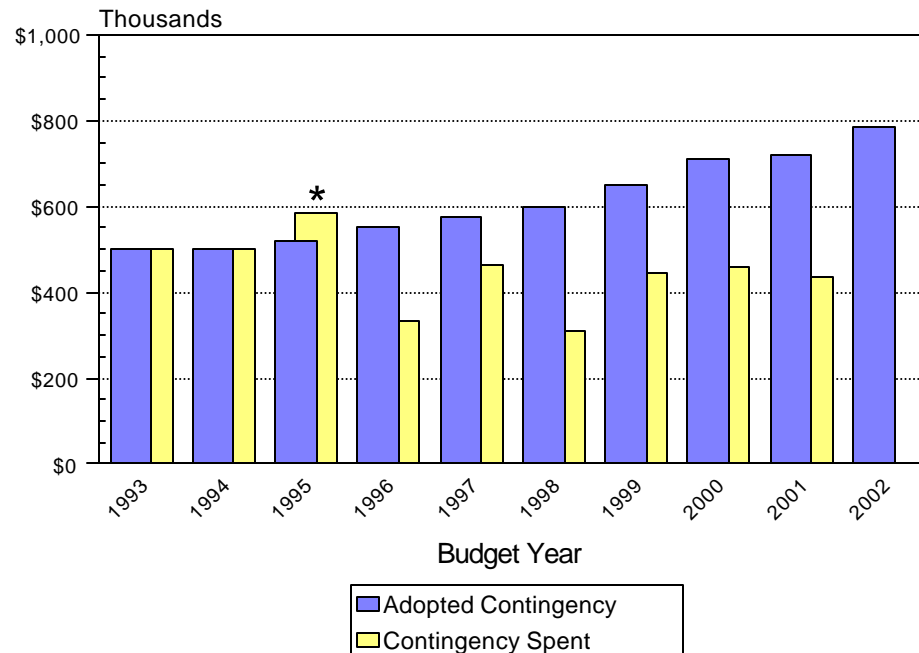


## CONTINGENT FUND

Marathon County has in place a Contingent Fund Policy which sets the Contingent Fund at approximately .7% of the gross operating budget for the year. I am recommending we continue this policy since it still appears to be adequate for most contingencies. For 2002 I am proposing that the Contingent Fund be set at \$785,000, according to the County Board Policy. I am also recommending that we continue to budget \$100,000 for the small capital projects budget (projects less than \$25,000, too small to be included in the regular C.I.P.) and I am again recommending that \$50,000 of the Contingent Fund be set aside in 2002 to be used by the Finance and Property Committee for special funding requests.

Budget Year	Net Adopted Budget	Adopted Conting. Fund	Contingent Fund Spent
1993	72,195,028	500,000	500,000
1994	73,044,905	500,000	499,050
1995	76,379,528	520,000	*585,000
1996	81,378,795	550,000	333,000
1997	83,111,404	575,000	462,450
1998	96,476,736	600,000	309,300
1999	92,713,234	650,000	445,860
2000	101,648,879	710,000	227,000
2001	105,340,615	720,000	435,000 est.
2002	117,537,494	785,000	N/A

\*OVERSPENT

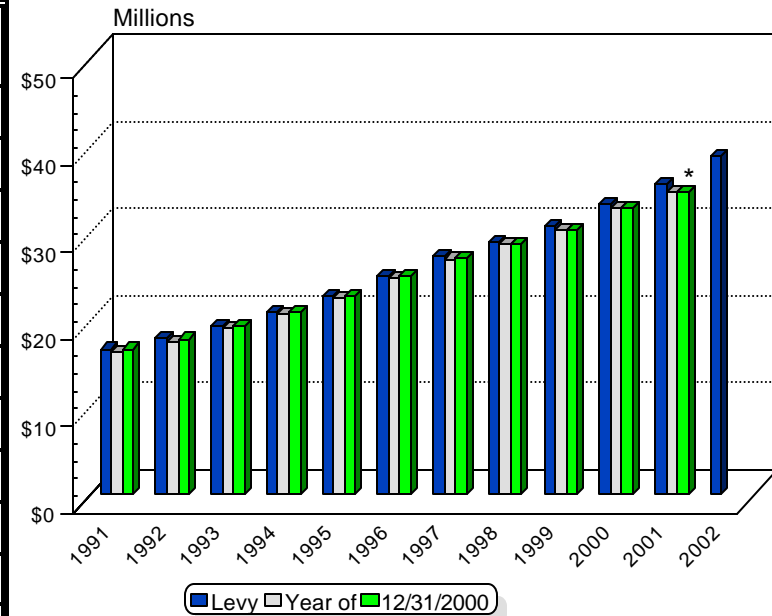


## DELINQUENT TAXES

Wisconsin Statute # 74.29 provides that counties purchase delinquent real estate taxes from local taxing districts; i.e., schools, town, villages, cities and sanitary districts. The delinquent taxes purchased from local taxing units represent a reservation of the general fund balance. This commitment of funds subsequently is used in the determination of unreserved general fund balance.

The percentage of delinquent taxes to the local taxes levied has remained relatively constant even though Marathon County has experienced an increase in the total tax levy in recent years. Approximately 98% of the total taxes levied are collected prior to December 31 of each year. The dollar value of delinquent taxes seems to stay approximately the same. Below is a graph illustrating the trend in delinquent tax collections from 1991-2002

YEAR	AMOUNT LEVIED	COLLECT. AMOUNT	% COLLECTED	12/31/2000	% COLLECTED
1991	16,743,623	16,409,810	98.01%	16,733,845	99.94%
1992	17,913,223	17,467,055	97.51%	17,905,578	99.96%
1993	19,456,563	19,222,166	98.80%	19,444,992	99.94%
1994	21,006,795	20,788,779	98.96%	20,995,146	99.94%
1995	22,893,158	22,663,145	99.00%	22,868,720	99.89%
1996	25,111,275	24,864,864	99.02%	25,053,736	99.77%
1997	27,349,954	27,077,312	99.00%	27,218,378	99.52%
1998	29,068,916	27,795,852	99.06%	28,795,852	99.06%
1999	30,856,382	30,469,758	98.75%	30,419,758	98.58%
2000	33,363,392	32,979,833	98.85%	32,979,833	98.85%
2001	35,660,957	34,801,305	97.59%	*34,81,305	97.59%
2002	38,901,958	N/A	N/A	N/A	N/A



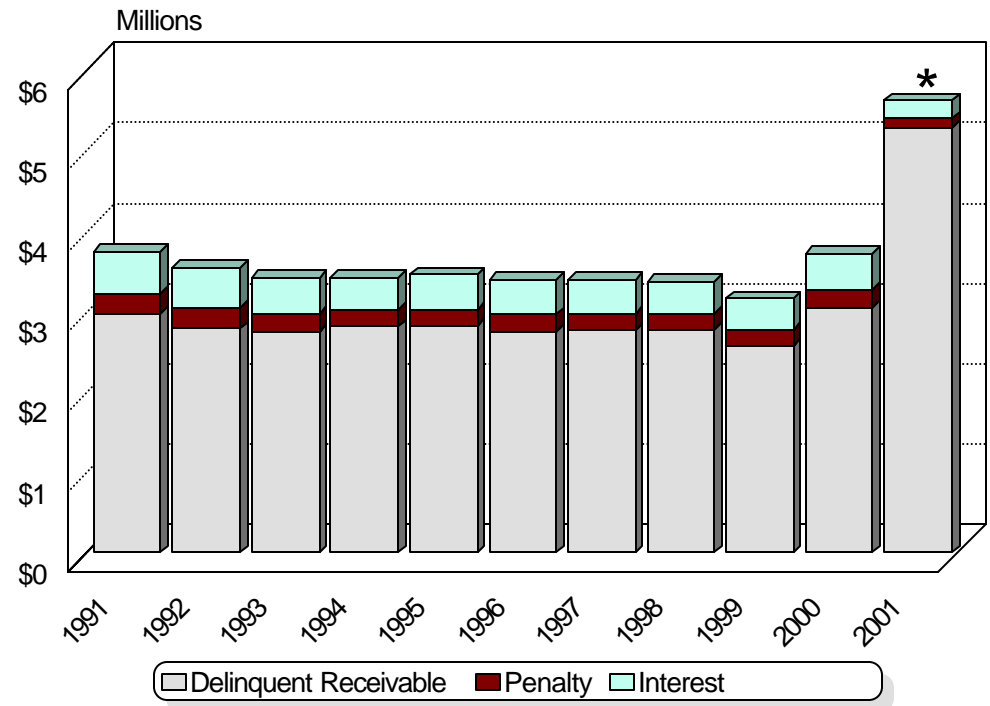
\* Through 8/31/2001

## INTEREST AND PENALTY COLLECTED ON DELINQUENT TAXES

As can be seen on page A-9, the County has a very stable and reliable tax collection history. Total collections have exceeded the 99% bracket for longer than the history shown here. This collection can take place over an eleven year process but normally reaches 99% within the first three years. Wisconsin Statute 74.47 allows for the collection of penalty and interest on those taxes not collected on time. Interest is collected by sub 1 of the statute and equates to a charge of 1% per month or portion of a month that taxes go uncollected. Sub 2 of the statute allows for a penalty to be collected over and above the interest charge. The penalty established by County ordinance #O-29-89 allows for a .5% per month or fraction thereof charge. As can be seen in the chart below, the annual collections are an important part of the County budget process and provide a reliable source of funds for County operations.

Fiscal Year	Interest on Delinquent Taxes	Penalty on Delinquent Taxes	Total	Delinquent Taxes Receivable	Collected to Delinquent Receivable
1991	524,560	260,145	784,705	2,962,635	26.49
1992	504,419	256,409	760,828	2,780,295	27.37
1993	453,600	228,381	381,981	2,739,604	24.89
1994	409,005	204,315	613,320	2,809,527	21.83
1995	435,570	203,305	638,875	2,818,552	22.67
1996	437,443	216,390	653,883	2,739,382	23.87
1997	425,607	211,363	636,970	2,755,726	23.11
1998	403,652	201,180	604,832	2,766,358	21.86
1999	388,795	192,491	581,286	2,572,969	22.59
2000	453,304	225,799	679,103	3,040,515	22.34
2001	* 228,672	114,013	342,685	5,278,374	6.49

\* through 8/31/2001



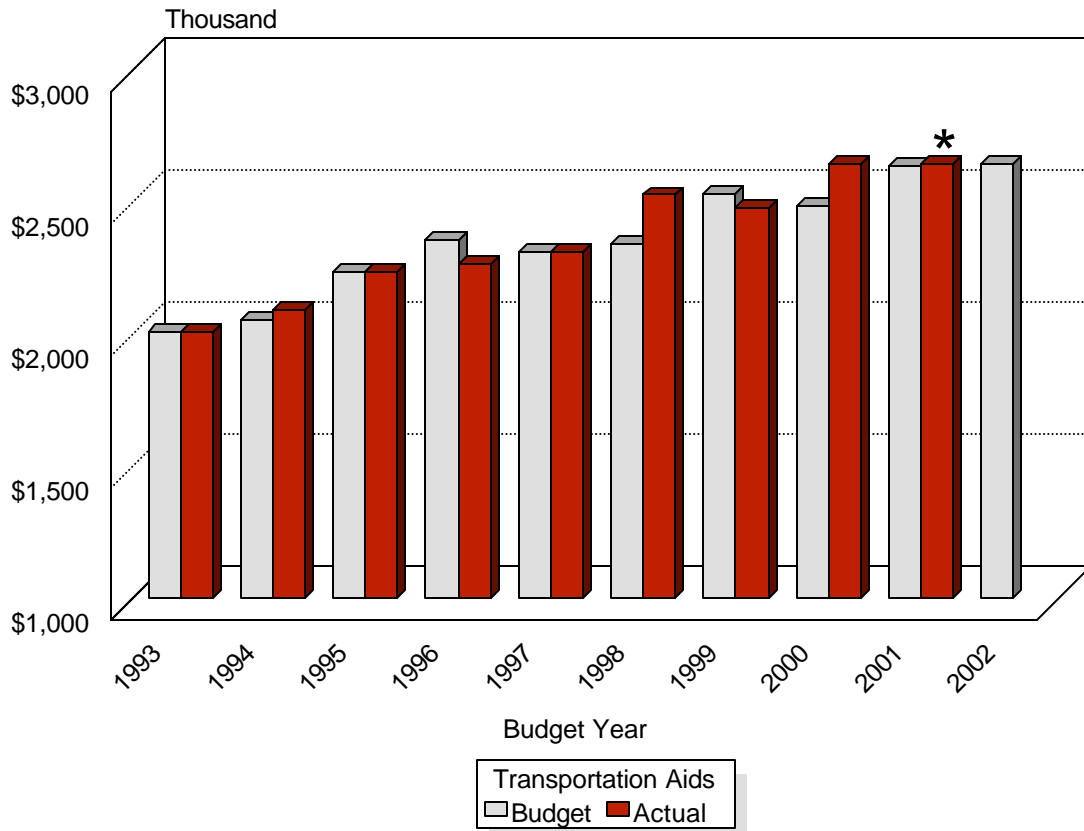
## TRANSPORTATION AIDS

Marathon County is entitled to a share of revenue collected for transportation purposes and distributed by the State of Wisconsin. The County's share of such revenue is based on formulas set forth under Section 86.30(9).

The County's share of transportation revenues provides for fundamental transportation needs including maintenance, operation, and construction of safe local roads.

TRANSPORTATION AIDS		
Year	Budget	Actual
1992	1,920,715	1,923,444
1993	2,004,682	2,005,225
1994	2,050,000	2,088,949
1995	2,229,382	2,229,671
1996	2,351,074	2,264,349
1997	2,304,137	2,307,014
1998	2,340,000	2,522,887
1999	2,530,000	2,472,428
2000	2,480,000	2,637,479
2001	2,630,000	2,637,473 *
2002	2,640,000	N/A

\*Estimated

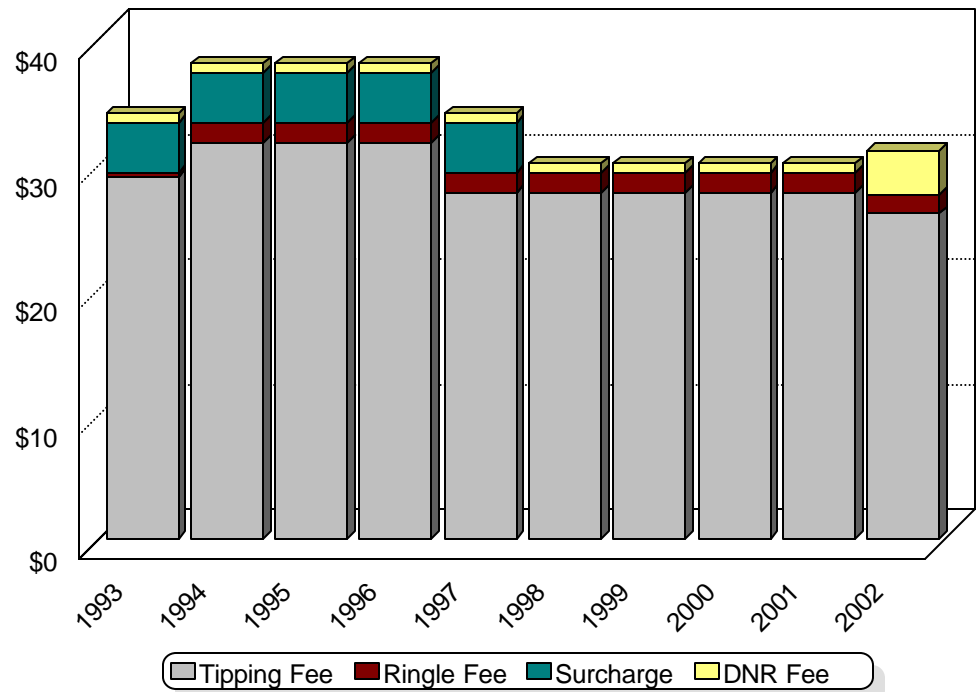


## TIPPING FEE/SURCHARGE USAGE

Wisconsin Statute #59.70 (2) provides for the county to create and operate a solid waste management system. For Marathon County the site is centrally located within the county and allows for in-county waste only. The landfill is solely operated by the revenues derived from the tipping fee (history is listed below) and has never used tax levy.

Also, Wisconsin Statute #59.70 (2)(q) provides for the county to collect an additional amount not to exceed 20% of the existing tipping fee for the purpose of assisting financially in the closure of other landfills and dumps. As can be seen below, Marathon County collected the tipping fee surcharge for a period of five (5) years. The fees were appropriately used for several approved clean up projects. All funds which have been collected up to this point and have not been used are being kept in reserve for future clean up projects.

Pricing is per Ton					
Year	Tipping Fee	Ringle Fee	Surcharge	DNR Fee	Total
1993	29.000	0.250	4.00	0.750	34.00
1994	31.700	1.550	4.00	0.750	38.00
1995	31.700	1.550	4.00	0.750	38.00
1996	31.700	1.550	4.00	0.750	38.00
1997	27.700	1.550	4.00	0.750	34.00
1998	27.700	1.550	0	0.750	30.00
1999	27.700	1.550	0	0.750	30.00
2000	27.700	1.550	0	0.750	30.00
2001	27.700	1.550	0	0.750	30.00
2002	26.000	1.550	0	3.450	31.00



Source: Marathon County Landfill

## CENTRAL WISCONSIN AIRPORT AND THE PASSENGER FACILITY CHARGE

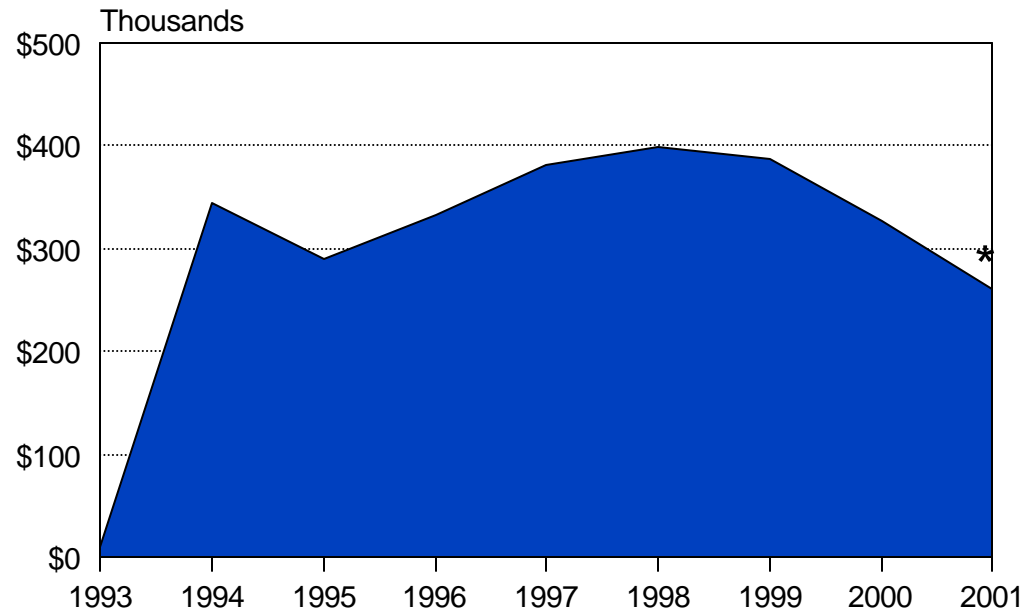
Congress passed legislation in 1991 allowing airports to collect Passenger Facility Charges (PFCs) and that provision went into effect when the bill was signed into law in 1991. The PFC is a three dollar addition to airline ticket prices that is collected by the airline and transferred to the airport where the passenger departs or arrives. The money collected must be used for specifically approved airport development projects. The PFC is used for projects that would not normally be funded through the Airport Development Aid Program administered by the Federal Aviation Administration.

For Marathon County the PFC is currently being used to pay the cost of construction for the \$6.2 million terminal expansion project. The project added five new gates to the airport which includes four new (and the first ever) boarding bridges for passenger convenience.

Because of recent national events, we now have a different challenge at Central Wisconsin Airport. Due to anticipated changes in airline operations, airport security, and declining business, we may have to consider operating subsidies for the airport. We have not budgeted any operating funds for 2002, but this need will become more evident as we go through the next 12 months. We may even have to consider a contingent fund transfer in 2002 depending on how the situation develops.

PFC Revenue	
1994	344,981.00
1995	290,294.20
1996	331,435.36
1997	380,342.20
1998	398,038.00
1999	386,061.94
2000	326,925.92
2001*	261,126.40

\*Through 8/31/2001



## MAJOR PROJECTS/INITIATIVES

### COURTHOUSE REMODELING

By 2002 we will be into the next phase of courthouse remodeling. The County Administrator and Corporation Counsel have moved into remodeled offices, and Branch VI courtroom now occupies the 2<sup>nd</sup> floor space previously used by the Investigative Division. The District Attorney's space will be remodeled, taking over the space formerly occupied by the Administrator and Corp. Counsel. The basement floor of the courthouse will be remodeled to provide additional space for Probation and Parole, and new boilers, air handlers, and windows will be added to the Courthouse. The next phase (in 2003) will include a 2<sup>nd</sup> floor addition to be added to the front of the building on the 5<sup>th</sup> Street side. We are also planning to move the Sheriff's patrol and dispatch adjacent to the new sheriff's space in the annex area, where Personnel is now located. This move will provide a substantial amount of space for records storage in the courthouse basement for our major record-keeping departments. In addition to the paper records, we are planning to add additional capacity to a digital records storage system, which will eventually include all major record keeping departments. We are also moving towards a higher security status for the courthouse generally, including a complete security perimeter for the second floor of the courthouse, with all court rooms and court activities moved to that floor.

### LIBRARY SYSTEM

Last year we discussed the possibility of having a branch library on the eastern side of the county. It appears that we will provide a branch library in Hatley to serve that area of the county. We also understand that Marathon City continues to explore a new location for their branch library. The County policy is to contribute 50% of the cost of any branch library that meets the minimum criteria for service. Once we have an operating branch on the East side of the county, we will begin to phase out bookmobile services generally.

### HUMANE SOCIETY

It is likely that we will have discussions with the Humane Society about the need for a new animal shelter, in a different location than the present shelter. The County will probably be involved in helping to finance this project. For 2002 we are upgrading some basic hvac elements at the current shelter.

### 51.42 SYSTEM AND NURSING HOME

We are continuing down a cautious path with the 51.42 system and the nursing home. Due to the lack of state funding at an appropriate level, the developmentally disabled population is once again at risk for services, which will require the NCHCF Program Board to dip into reserves for 2002. As mentioned previously, we have not increased the size of the subsidy to the nursing home since we will receive some additional IGT funds in 2002.

### PREPAYMENT OF DEBT AND THE CAPITAL IMPROVEMENT PLAN

In 2002 I am again recommending prepaying a substantial portion of our debt. These funds are available to us because of the increase in equalized valuation and because we have excess debt levy capacity which can only be used for debt payments. Our recent history of prepaying is as follows: 1997 - \$1,195,000; 1998 - \$960,000; 1999 - \$2,000,000, 2000 - \$2,240,000, 2001 - \$2,800,000, and we have available \$2.8 million for 2002. The funds used to prepay debt cannot be used for operating budgets. Having followed this strategy for several years will result in the county being substantially debt free in 2004. As we approach 2004, I would recommend we think about 3 steps to deal with this extra debt capacity.

Step 1/ lower the tax rate to below \$6 per thousand of equalized valuation (it is currently at \$6.21)

Step 2/ use part of the excess debt capacity to pay for major capital projects (short-term borrowing for 1 or 2 years)

Step 3/ gradually change the way we fund CIP projects to allow more flexibility for funding our operating budget part of the levy.

(Making more funds available for the operating budget)



## LOOKING TO THE FUTURE

As we face the future, several trends are apparent. State and federal funding levels will likely decrease as state and national priorities take precedent, which will require us to be much better at managing funding resources available to us. Sales tax will level off and may even decrease as the economy tightens up. Demand for services that enhance the quality of life will continue to grow, and we will need to look carefully at balancing such things as recreational programs, fees for service, multi-user groups competing for parks and forestry resources, library services, outreach and support to a growing elderly population, and the assimilation of a larger and more ethnically diverse population than ever before. Our list of "critical issues" facing the county will continue to grow, and must be addressed. The restructuring of the county administrator's office and the addition of a deputy administrator will greatly enhance our ability to get things done. The good news is that Marathon County is fortunate to have a talented and hard working management team, and a group of dedicated and skilled department heads who are currently preparing to help lead the county forward in a new and more efficient style of management.

## BUDGET SUMMARY

2002 Proposed Tax Rate:

Debt Service Levy =	\$ .89
Operating Levy =	5.30
Special Purpose Levy =	<u>.02*</u>
Total Levy =	\$ 6.21

1990 Tax Rate-	\$5.89
1991 Tax Rate-	\$5.87
1992 Tax Rate-	\$6.01
1993 Tax Rate-	\$6.17
1994 Tax Rate-	\$6.16
1995 Tax Rate-	\$6.21
1996 Tax Rate-	\$6.21
1997 Tax Rate-	\$6.21
1998 Tax Rate-	\$6.21
1999 Tax Rate-	\$6.21
2000 Tax Rate-	\$6.21
2001 Tax Rate-	\$6.21

Changes by County Board: (.12)

2002 Final Tax Rate \$ 6.09

\* Bridge Aid

Note: 1¢ in 2002 levy = approximately \$62,597

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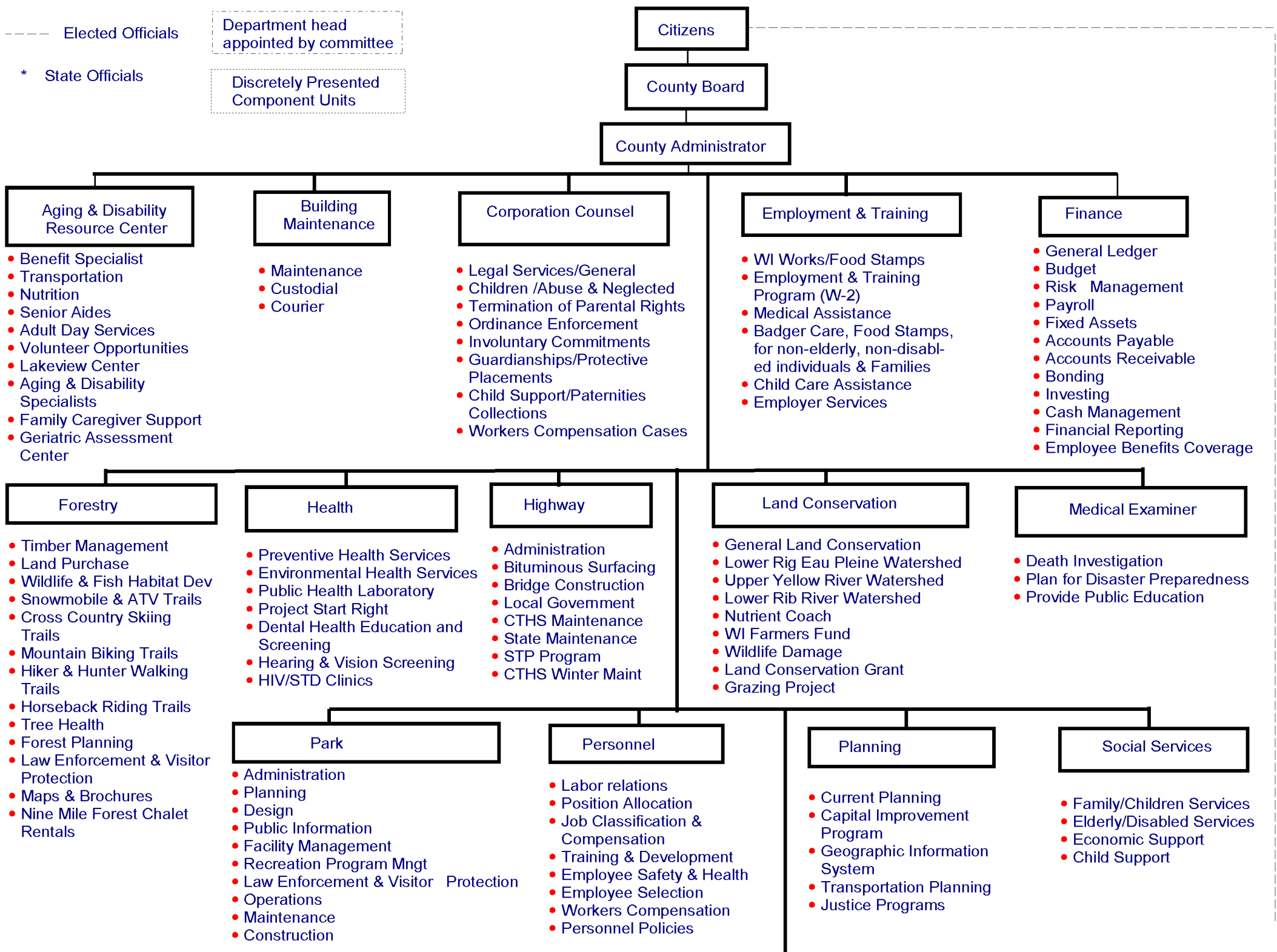
## ORGANIZATION

Marathon County is a diverse organization as most Wisconsin Counties are by statutory design. Counties are set up to be an arm of the state. In Wisconsin, counties can only perform those duties that are specifically given to them by authorizing legislation. By contrast a municipality can perform any governmental service it so desires unless it is specifically excluded in state statute.

The County is made up of one of the largest elected bodies in the nation, rumored to be tied as the 4<sup>th</sup> largest elected body in the country. The County Board of Supervisors is made up of thirty-eight (38) members appointed to the same consecutive two (2) year terms. There have been times when the board considers its size and every ten (10) years, associated with the national census, the Board gives consideration to downsizing. Towards the end of 1999 and the beginning of 2000 the Board once again reviewed its size and concluded that the same size is desirable by the citizens of Marathon County.

The County has a complicated management structure made up of departments whose department head is elected by the general populace and do not report to the County Administration, an appointed County Administrator that has direct appointment authority over many of the core operating departments, and several departments where the department head is appointed by the authorizing Committee of jurisdiction. One further complication is a department whose department head is a state employee. The County also has several discretely presented component units that are a part of the overall financial structure of the County. Discretely presented component units are fiscally dependant upon the County, can not issue debt on their own behalf and have separate hiring/firing authority. Their department heads are appointed by their respective Boards that all have specific statutory authority to exist. These discretely presented component units may rely on the County for financial support.

See chart below.



Central Wisconsin Airport

- Terminal Operations
- Airfield Operations
- Safety & Security Programs
- Air Traffic Control & Landing Air Operation & Maintenance
- Vehicle Maintenance
- Tenant Leasing
- Education Programs

City-County Data Center

- Implementation & operation of information technology systems
- Computer hardware & network installation & support
- Data, voice & video communications support
- Support of telephone system
- Application systems software support
- Systems analysis, design & support
- Computer programming services
- Help desk support
- Internet access & support
- Internet web page design & support

Health Care Center

- Mental Health/Chemical Dependency Service
- Multi-Disability Service
- Developmental Disabilities Services
- Nursing Home

Special Education

- Administration
- Pupil Services
- Special Education Services
- Staff Development
- Program Support
- School Nursing Services
- School Discipline
- 504/ADA
- Kids on the Block
- Special Olympics

Solid Waste

- Landfill Disposal
- Household Hazardous Waste Facility
- Landfill Long Term Care
- Environmental Repair Fund

\* U.W. Extension

- Programs & Educational Materials in the following areas:
- Agriculture & Natural Resources
- Community Natural Resources & Economic Development
- Family Living Education
- 4-H/Youth Development

Veterans

- Record Management
- Determine Veteran Qualifications
- Veteran Benefits
- Veteran Medical Placement
- Veterans Survivor Benefit

Library

- Administrative
- Childrens Services
- Adult Services
- Circulation
- Branch Services
- Technical Services

Zoning

- Comprehensive Zoning
- Shoreland Wetland & Floodplain Zoning
- Private Sewage
- Wisconsin Fund
- Nonmetallic Mining Reclamation
- Land Division Regulations and Surveying

Clerk of Courts

- Case Management & Event Tracking
- Calendar Management/ Scheduling
- Case Related Financial Services
- Operation & Budget Planning
- Records Management
- Courtroom Operating Support
- Juror Management
- Facility Planning

County Clerk

- County Board
- Elections
- Marriage, Conservation, Dog & Temporary Auto Licenses
- Tax Deed Property
- Farmland Preservation Program
- Direct Seller Permits
- Mailroom
- Print Shop

\* District Attorney

- Criminal/Ordinance Prosecution
- Delinquent Youths & Truants
- Advise/Assist/Train Law Enforcement
- Victim Services
- Miscellaneous Prosecution & Assistance

Register of Deeds

- Record Documents
- Scan Records to Optical Disc
- Register, File, Index, Maintain Records
- Certified Copies of Vital Records
- File Veteran Disclosures & Copy
- File & Maintain condo & Subdivision Plats
- Administer 60 Charge Accounts

Sheriff

- Administration
- Patrol
- Communications
- Investigative
- Corrections
- Special Investigations/ Support Services
- Emergency Management
- Juvenile Detention Facility
- Shelter Home

Treasurer

- Tax Collections
- Investments-Cash Management
- Cash Receipting
- Maintain Property Records
- Preparation & Distribution of Assessment & Tax Rolls

\* Judges (5)

## BUDGET AND FINANCIAL POLICIES AND HIGHLIGHTS

### EXPLANATION OF BUDGET PRESENTATIONS

The 2000 Marathon County Budget is organized to provide pertinent information regarding the County's administrative structure, programs, and related financial strategies. Cross-references as to fund, administrative division and function are provided on the various cost center's heading information. Each cost center displayed contains expenditures/expenses and/or revenues associated with that particular cost center. The net department cost represents the difference between expenditure/expense and revenue and is the tax levy needed to fund the cost center. The tax levy is reduced when revenues exceed expenditures/expenses.

Each cost center budget contains an explanatory note. The explanatory note functions as an overview for the cost center explaining their mission and programs.

Each cost center is displayed in the same format with expenditures/expenses first, revenues (excluding tax levy) next and the tax levy as the final balancing line. If the offset to that particular cost center is not the tax levy, the only other option available is an increase or decrease in the respective fund balance. Each of these sections can have various categories of detail shown below it. For an explanation of each applicable category see descriptions beginning on page L-4 of this document.

This document is divided into sections according to program areas, debt service, and capital projects. This detailed expenditure/expense and revenue information is then summarized by program area within generic fund types as listed below:

**General Fund:** The General Fund accounts for basic governmental services. These include law enforcement; educational, recreational and cultural activities; support of the state's judicial system; and general administrative services. General fund revenue sources are provided by the local property tax levy, the 1/2% county sales tax, state shared revenues, state and federal grants, prisoner lodging, licenses and various fines, fees, forfeitures and many others.

**Special Revenue Funds:** Special revenue funds account for proceeds from specific revenue sources that are legally restricted to expenditures for specific purposes.

The old Social Service Fund has been expanded in its scope and is now named the Human Services Fund. For detail on the expanded services see below for the Employment and Training Fund and the Commission on Aging Fund. In addition to these combined activities it continues to account for the provisions of services to County residents in the areas of social and child welfare, income maintenance and various youth aid projects. Screening procedures are also performed for the State of Wisconsin. Funding continues to be provided through federal and state grants and property taxes.

The old Grants Fund is being closed as of the end of 2000. For the 2001 budget, accounting various grant programs which include public safety, library, recreation and conservation grants and various others will be included in the General Fund budget. Funding continues to be provided through federal and state grants and property taxes.

The old Employment and Training Fund has been combined into the expanded Human Services Fund and accounts for the costs related to providing job training and related assistance to economically disadvantaged individuals and others who face significant employment barriers. Funding is provided under the W-12 program.

The old Commission on Aging Fund has been combined into the expanded Human Services Fund and accounts for nutrition, outreach, referral and transportation services for the elderly residents of the County and more recently includes all programs associated with the new Aging and Disabilities Resource Center. Funding continues to be provided through federal and state grants, donations and property taxes.

**Debt Service Fund:** The Debt Service Fund accounts for the accumulation of resources for the payment of general long-term debt principal, interest and related costs. Resources are provided by the local property tax and the jail assessment fee.

**Capital Project Funds:** The Capital Project funds account for financial resources used for the acquisition or construction of major capital facilities other than those financed by the enterprise or internal service funds.

The Capital Improvement Fund will be used to account for the financing, construction and remodeling of major existing facility needs for the County. The fund finances the 1996 through the 2001 Capital Improvement Program.

The old Library Building Project Fund was used to account for the financing, construction and remodeling of the library headquarters and several branch facilities in a joint financing arrangement with the City of Wausau and other rural communities. This fund was closed at the end of 1999.

The Jail Expansion Project Fund is to account for the partial renovation of the existing facility and addition of a 110 bed addition to the facility.

The University Capital Improvement Fund is to account for financing, construction and remodeling of the existing two year Marathon Campus located in Wausau.

**Enterprise Funds:** An enterprise fund is used to account for operations that are financed in a manner similar to private business.

The Landfill Fund is to account for the operations of the solid waste disposal site serving the County. Revenues are provided through tipping fees.

**Internal Service Funds:** Internal Service funds are similar to enterprise funds except that the services are provided for other county departments or governmental units.

The County Highway Fund is to account for the costs associated with the operation and maintenance of the County's Highway Department facilities, which consist primarily of the maintenance of the County trunk highway system, maintenance and construction of state highways within the County, and provision of highway services to other local governments. Revenues are provided by state transportation aids, property taxes and user charges. The County believes that this fund will be reclassified as an enterprise fund for purposes of GASB 34. Waiting for state determination.

The Property Casualty Insurance Fund is to account for the accumulation of resources and payment of insurance costs and claims made against the County. Revenues are provided by fees charged to user departments at rates based on prior experience.

The Employee Benefits Insurance Fund is to account for the County employees' self-insured health, dental, and worker's compensation funds. Revenues are provided by fees charged to user departments, whereas expenses are the actual costs of claims and administration fees.

**Discretely Presented Component Units:** There are two of the four discretely presented component units that have their budgets approved in total by the their respective Boards first and then have it confirmed by the County Board. The remaining two discretely presented component units have their respective budgets approved their Boards and only have the required subsidy approved by the County Board.

The Central Wisconsin Airport Board is jointly made up of members from both Portage County and Marathon County. They pass and approve the airport budget and it is presented to the County Administrator and Finance Director for inclusion in the larger County budget. The Central Wisconsin Airport is provides commercial air transportation for the central Wisconsin region. It was jointly developed by the two (2) counties that own it.

The Special Education Board is jointly made up of members from the various school districts within Marathon County that do not have a separate department for this purpose. They pass and approve their own budget and it is presented to the County Administrator and Finance Director for inclusion in the larger County budget. Special Education is not a county-wide function and there for is not on the County tax levy.

## **BUDGETARY PROCESS**

### Budgets and Budgetary Accounting

The County uses the following procedures when establishing budgetary data;

1. In July, the department heads submit budget requests to the County Administrator.
2. In August and September the Department heads meet with the County Administrator and Finance Director to balance their respective budgets.
3. In October the Finance Committee reviews the County Administrator's proposed budget.
4. In October, the County Administrator in conjunction with the Finance Committee submits to the County Board of Supervisors a proposed budget for the fiscal year commencing the following January 1. The budget includes proposed expenditures/expenses and the means of financing them.
5. A public hearing is conducted on the second Tuesday in November to obtain taxpayer comments. The budget is then legally enacted through passage of an ordinance on the following Thursday.
6. The County Board of supervisors adopts a budget for all funds including those with zero budgets.



## **EXPLANATION OF BUDGETARY BASIS**

Basis of accounting refers to the point in time at which revenues and expenditures/expense are recognized in the accounts and reported in the financial statements. Measurement focus is the process that determines what assets/liabilities will be presented in the financial statements and whether the data is reported on the flow of financial resources (revenue/expenditure) or flow of economic resources (revenue/expense) basis.

Financial statements for the General, special revenue, Debt Service and capital project funds are prepared and accounted for using the modified accrual basis of accounting.

The enterprise and internal service funds are prepared using the accrual basis of accounting with the following exceptions.

1. Long-term debt principal repayments are budgeted on a cash basis.
2. Capital outlay items, excluding depreciation, are budgeted on a cash basis.
3. Depreciation is not a budgeted item.

Financial reporting for the enterprise and internal service funds is on the accrual basis of accounting.

Expenditures cannot legally exceed appropriations at the agency level and all unexpended appropriations lapse at year end. Exceptions to this exist for capital projects near completion, special revenue funds, grants operating on other than a calendar year basis, encumbrances and selected accounts within the General Fund which are reappropriated in the following year's budget. The County Board, by resolution, gave the Finance and Property Committee the authorization for the carry forward of prior year's unexpended appropriations of the ensuing year.

## **PROCEDURE FOR AMENDING COUNTY BUDGETS**

Following the adoption of the annual budget, intra-budget transfers and supplemental appropriations are made based on the following:

1. The annual County budget is adopted at the cost center on departmental level and controlled at the appropriation unit level (normally this equated to a category).
2. Supplemental appropriations may be made from the Contingent Fund by the Finance Committee upon approval by the County Board.
3. Transfers between appropriation units may be made by the Finance Committee up to 10% of any agency. The Finance Committee is authorized to transfer budget amounts between and within departments; however, any revisions that alter total appropriations must go to County Board for approval.
4. All other budget changes require two-thirds approval by the County Board.
5. Budgets that are increased or decreased due to state or federal grants are approved by the Finance Committee.

## **FUND BALANCE**

Wisconsin Statute #65.90 requires that the budget publication include a statement of estimated and projected fund balances. The following page provides information required by state law and offers readers an overview of the general financial condition of the County.

**MARATHON COUNTY**  
**2000 EXISTING, 2001 EXPECTED AND 2002 PROPOSED FUND EQUITY**  
**AS A RESULT OF EXPECTED AND PROPOSED FINANCIAL OPERATIONS**

<b>FUND#</b>	<b>FUND NAME</b>	<b>FUND EQUITY 12/31/2000</b>	<b>2001 EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2001 REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>FUND EQUITY EXPECTED 12/31/2001</b>	<b>2002 EXPENDITURE &amp; OTHER FINANCING USES</b>	<b>2002 REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>PROPOSED 12/31/2002 FUND EQUITY</b>
100	<b>GENERAL FUND</b>	\$ 32,705,309	50,463,608	46,108,824	28,350,525	51,954,103	51,954,103	28,350,525
	<b>SPECIAL REVENUE FUNDS</b>							
175	Social Service	2,968,603	24,082,096	24,982,983	3,869,490	24,845,242	24,845,242	3,869,490
500	<b>DEBT SERVICE FUND</b>	171,937	5,331,938	5,734,804	574,803	5,319,121	6,319,121	574,803
	<b>CAPITAL PROJECT FUNDS</b>							
600	Capital Improvements	6,040,731	12,295,026	7,925,114	1,670,819	8,796,773	8,796,773	1,670,819
	<b>ENTERPRISE FUND</b>							
750	Landfill	11,637,914	4,818,614	4,861,947	11,594,581	4,730,058	4,730,058	11,594,581
	<b>INTERNAL FUNDS</b>							
800	Highway	13,224,470	26,408,910	24,880,591	11,696,151	33,066,660	33,066,660	11,696,151
850	Insurance	2,146,995	502,593	815,231	2,459,633	554,844	554,844	2,459,633
875	Employee Benefits	4,228,605	7,262,990	6,309,914	3,275,529	7,429,685	7,429,685	3,275,529
	<b>DISCRETELY PRESENTED COMPONENT UNIT</b>							
700	Central Wisconsin Airport	18,702,226	3,053,065	2,825,718	18,474,879	2,944,647	2,944,647	18,474,879
945	Special Education	783,492	3,647,964	3,698,587	834,115	3,773,142	3,773,142	834,115

## **CASH MANAGEMENT/INVESTMENT POLICY**

The County has adopted a formal cash management policy, Resolution #R-142-88 that requires the Finance Department to:

Establish operating policies and procedures for processing and handling funds;

Monitor policy compliance;

Provide expert consultation on cash management related issues; and

Assist the County Treasurer develop an investment policy for Board approval and re-evaluate the policy periodically for any required changes.

The County later adopted a formal investment policy, Resolution #R-31-91 that requires the County Treasurer to invest public funds in accordance with the parameters set in state statute and to further restrict investment policy with specific guidelines. The resolution further requires the County Treasurer to provide for the safe keeping of all assets in the portfolio.

Investment guidelines authorize the County to invest in obligations of the U. S. Treasury, certain agencies and instrumentalities, time deposits with maturities of not more than three years in any financial institution in Wisconsin, the State of Wisconsin Local Government Investment Pool, other qualifying investment pools and under certain restrictions Repurchase Agreements, Bankers' Acceptance, Commercial Paper, Medium Term Corporate Notes, and Negotiable and Non-Negotiable Certificates of Deposit.

The County maintains a cash management and investment pool that is available for use by all funds, except the agency fund. The deposits and investments of the agency fund are held separately from those of other County funds.

## **DEBT MANAGEMENT POLICY**

The policies that guide the County in the use and management of debt are:

1. Confine long-term borrowing to capital improvements or capital projects that cannot be financed with current revenues
2. Repay bonds over a period less than or equal to the project's useful life
3. Maintain good communications with bond rating agencies about the County's financial condition
4. Fully disclose information on every financial report and bond prospectus
5. If funds over and above that needed to pay the existing debt schedule are available through the current state tax levy calculation formula, those funds should be used to prepay debt.

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## RESOLUTION #R-

### Budget and Property Tax Levy Resolution

- WHEREAS,** the Wisconsin Department of Revenue delivers the Statistical Report on Equalized Value of Marathon County for 2001 and the Marathon County Board of Supervisors accepted the report on Thursday, November 15, 2001 which sets the Equalized Value of Marathon County for taxing purposes at \$6,259,667,840; and,
- WHEREAS,** for purposes of satisfying the requirements of the state imposed Tax Rate Freeze formula, this budget is in compliance with Wis. Statute 66.77; and,
- WHEREAS,** the County Board of Supervisors and the Finance and Property Committee have occasional requests to provide funding for community interest groups of which some of the requests are allowable expenditures under various Wisconsin Statutes; and,
- WHEREAS,** the County is interested in a method of having the Finance and Property Committee review these requests on a timely basis, and,
- WHEREAS,** Improvement Budget that requires funding from both Marathon and Portage Counties, the Central Wisconsin Airport has a funding request in the Capital
- BE IT RESOLVED** for the budget year 2002 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.
- BE IT RESOLVED** the request for funds of \$112,000 for capital projects at the airport be recognized as \$71,680 from Marathon County's share and \$40,320 from Portage County's share.
- BE IT 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 2002 budget for the fiscal year beginning January 1, 2002

<u>Budget Changes to Tax Levy</u>	<u>Original</u>	<u>Will Be</u>	<u>Tax Levy Change</u>	<u>Rate Change</u>	<u>Tax Change</u>
I. Operating Levy					None
II. Special Purpose Levy	140,000	87,621	(52,379)		(.008836)
III. Debt Levy	5,552,076	4,852,076	(700,000)		(.111927)
<u>Budget Changes to Capital Improvement Plan</u>					None
<u>Budget Changes from Separate Resolution</u>					None
<u>Budget Changes to Non-tax Levy Department</u>					
Special Education (School fiscal period July 1, 2001 through June 30, 2002)					
Revenues	- 0 -	\$3,773,142	None		None
Expenditures	- 0 -	3,773,142	None		None

**BE IT RESOLVED** that the Marathon County Board of Supervisors does hereby adopt the 2002 Marathon County Budget of \$143,419,195 including departmental appropriations, revenues and use of fund equity as proposed by the Finance and Property Committee during a series of budget meetings in October and is set forth in the attached document entitled, (BDGT1) Adopted Budget - Orgn 1 excluding Fund 998, and that same passed and approved by appropriation unit and allocated from its present form and format as is established by the Uniform Chart of Accounts for Wisconsin Counties as has been developed by the Wisconsin Departments of Revenue and Transportation, and as may be established in programmatic format,

**BE IT RESOLVED** that the Marathon County Board of Supervisors does hereby authorize a property tax levy in the amount of \$38,149,579 in support of the 2002 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 RESOLVED** that for the purpose of clarity the above referenced property tax levy includes:

An amount of \$3,600 levied under Wis. Statute 45.10 for the purpose of carrying out veterans needs; and,

A tax in the amount of \$87,621 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 \$3,016,065 for County library operational tax and \$303,525 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 McMillian.

**BE IT FURTHER RESOLVED AND UNDERSTOOD** that the budget includes an appropriation of \$6,062,388 for Northcentral Health Care Facility (NCHCF).

**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: October 8, 2001

FINANCE AND PROPERTY COMMITTEE

_____	_____
_____	_____
_____	_____
_____	_____

Fiscal Impact: This sets the 2002 Budget



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**MARATHON COUNTY  
2001 - 2001  
REVENUE BUDGET SUMMARY BY FUND/  
DISCRETELY PRESENTED COMPONENT UNITS**

2000 ACTUAL	EXCLUDING TAX LEVY			2001 TAX LEVY	FUND	EXCLUDING TAX LEVY			2002 TAX LEVY	TAX PERCENT INCR (DECR)	TAX LEVY DOLLAR INCR (DECR)
	2001 ADOPTED	2001 MODIFIED	2001 ESTIMATE			2002 REQUESTED	2002 RECOMMENDED	2002 ADOPTED			
\$ 48,597,361	29,667,276	32,336,038	25,980,733	19,073,172	General	\$ 31,036,734	31,365,267	31,365,267	20,588,256	7.94%	\$ 1,515,084
23,564,738	13,114,041	19,294,798	19,922,704	5,060,279	Human Services	18,840,333	19,055,294	19,055,294	5,795,448	14.53%	735,169
5,636,516	510,225	532,741	644,580	5,090,224	Debt	505,828	467,045	467,045	4,852,076	(4.68)%	(238,148)
3,622,191	5,373,086	10,517,134	6,556,871	750,000	Capital Improvements	8,046,773	8,046,773	8,046,773	750,000	0.00%	0
69,141	0	562,932	598,243	0	University Construction	0	0	0	0	0.00%	0
56,861	0	463,760	20,000	0	Huber Facility Construction	0	0	0	0	0.00%	0
6,351,617	4,776,077	5,376,077	4,861,947	0	Landfill	4,694,058	4,730,058	4,730,058	0	0.00%	0
13,129,062	20,503,582	37,019,672	19,193,309	5,687,282	County Highway	26,902,861	26,902,861	26,902,861	6,163,799	8.38%	4,768,517
842,708	502,643	502,643	815,231	0	Property & Casualty	554,818	554,844	554,844	0	0.00%	0
6,119,051	7,262,980	7,927,284	6,309,914	0	Employee Benefits Insurance	7,429,634	7,429,685	7,429,685	0	0.00%	0
					<b>DISCRETELY PRESENTED COMPONENT UNITS</b>						
3,049,037	2,658,099	3,034,242	2,825,718	0	Central Wisconsin Airport	2,944,647	2,944,647	2,944,647	0	0.00%	0
4,273,040	3,722,518	3,722,518	3,698,587	0	Special Education	3,773,142	3,773,142	3,773,142	0	0.00%	0
<b>\$ 115,311,323</b>	<b>88,090,527</b>	<b>121,289,839</b>	<b>91,427,837</b>	<b>35,660,957</b>	<b>GRAND TOTAL</b>	<b>\$ 104,728,828</b>	<b>105,269,616</b>	<b>105,269,616</b>	<b>38,149,579</b>	<b>6.98%</b>	<b>\$ 6,780,622</b>

**MARATHON COUNTY  
2002  
REVENUE BUDGET - CATEGORY BY FUND/  
DISCRETELY PRESENTED COMPONENT UNITS**

<b>Fund</b>	<b>Taxes</b>	<b>Intergov't Grants &amp; Aid</b>	<b>Licenses &amp; Permits</b>	<b>Fines &amp; Forfeits &amp; Penalties</b>	<b>Public Charges for Services</b>	<b>Intergov't Charges for Services</b>	<b>Miscellaneous Revenue</b>	<b>Other Financing Sources</b>	<b>Total Adopted Budget</b>
General	\$ 27,964,806	9,818,430	199,255	567,950	3,280,317	807,382	1,981,533	7,333,850	51,953,523
Human Services	5,795,448	15,584,891	0	0	717,102	630	940,765	1,811,906	24,850,742
Debt	4,852,076	0	0	158,000	50,000	75,805	168,852	14,388	5,319,121
Capital Improvements	750,000	0	0	0	0	0	0	8,046,773	8,796,773
Landfill	0	0	0	0	2,776,196	0	1,422,000	531,862	4,730,058
County Highway	6,163,799	9,054,114	7,500	0	0	15,379,247	1,462,000	1,000,000	33,066,660
Property & Casualty Insurance	0	0	0	0	1,230	541,139	12,475	0	554,844
Employee Benefit Insurance	0	0	0	0	30,000	0	7,399,685	0	7,429,685
<b>Discretely Presented Component Units</b>									
Central Wisconsin Airport	0	0	0	0	1,776,678	266,000	20,000	881,969	2,944,647
Special Education	0	1,038,293	0	0	0	2,567,585	167,264	0	3,773,142
<b>TOTAL</b>	<b>\$ 45,526,129</b>	<b>35,495,728</b>	<b>206,755</b>	<b>725,950</b>	<b>8,631,523</b>	<b>19,637,788</b>	<b>13,574,574</b>	<b>19,620,748</b>	<b>143,419,195</b>

**MARATHON COUNTY  
2002**

**REVENUE BUDGET SUMMARY BY FUND AND DEPARTMENT/  
DISCRETELY PRESENTED COMPONENT UNITS**

Department	General	Human Services	Debt	Capital Improvements	Landfill
Administrator	\$ 1,000				
Aging & Disability Resource Center		3,062,686			
Building Maintenance	36,900				
Capital Improvements	6,551,078			750,000	
Clerk of Courts	1,615,950				
Contingency					
Corporation Counsel	196,697				
County Board					
County Clerk	245,455				
Debt Service			5,319,121		
District Attorney	258,189				
Employment & Training		2,494,785			
Finance	77,570				
Forestry	546,637				
Health	1,239,488				
Highway					
Insurance					
Land Conservation	1,220,262				
Landfill					4,473,268
Landfill Debt					256,790
Library	171,275				
Medical Examiner					
Parks	661,393				
Personnel	326,800				
Planning	260,447				
Register of Deeds	711,962				
Sheriff	513,262				
Adult Correction Facility	490,967				
Juvenile Detention Ctr.	200,000				
Shelter Home	128,200				
Snowmobile/Cross Country Ski	292,488				
Social Services		19,293,271			
Support Other Agencies					
Transfer Between Funds				8,046,773	
Treasurer	35,784,095				
UW Extension	40,652				
Veterans Administration	16,600				
Zoning	366,156				
Central WI Airport					
Central WI Airport Debt					
Special Education					
<b>TOTALS</b>	<b>\$ 51,953,523</b>	<b>24,850,742</b>	<b>5,319,121</b>	<b>8,796,773</b>	<b>4,730,058</b>

Department	County Highway	Property & Casualty Insurance	Employee Benefit Insurance	Central Wisconsin Airport	Special Education	TOTAL
Administrator						1,000
Aging & Disability Resource Center						3,062,686
Building Maintenance						36,900
Capital Improvements						7,301,078
Clerk of Courts						1,615,950
Contingency						0
Corporation Counsel						196,697
County Board						0
County Clerk						245,455
Debt Service						5,319,121
District Attorney						258,189
Employment & Training						2,494,785
Finance						77,570
Forestry						546,637
Health						1,239,488
Highway	33,066,660					33,066,660
Insurance		554,844	7,429,685			7,984,529
Land Conservation						1,220,262
Landfill						4,473,268
Landfill Debt						256,790
Library						171,275
Medical Examiner						0
Parks						661,393
Personnel						326,800
Planning						260,447
Register of Deeds						711,962
Sheriff						513,262
Adult Correction Facility						490,967
Juvenile Detention Ctr.						200,000
Shelter Home						128,200
Snowmobile/Cross Country Ski						292,488
Social Services						19,293,271
Support Other Agencies						0
Transfer Between Funds						8,046,773
Treasurer						35,784,095
UW Extension						40,652
Veterans Administration						16,600
Zoning						366,156
Central WI Airport				2,448,218		2,448,218
Central WI Airport Debt				496,429		496,429
Special Education					3,773,142	3,773,142
<b>TOTALS</b>	<b>33,066,660</b>	<b>554,844</b>	<b>7,429,685</b>	<b>2,944,647</b>	<b>3,773,142</b>	<b>143,419,195</b>

**MARATHON COUNTY  
2001- 2002  
EXPENSE BUDGET SUMMARY BY FUND/  
DISCRETELY PRESENTED COMPONENT UNITS**

2000 ACTUAL	2001 ADOPTED	2001 MODIFIED	2001 ESTIMATE	FUND	2002 REQUESTED	2002 RECOMMENDED	2002 ADOPTED	PERCENT INCREASE (DECREASE)	DOLLAR INCREASE (DEC)
\$ 44,449,987	48,740,448	51,409,210	50,463,608	General	\$ 51,515,494	51,953,523	51,953,523	6.59%	\$ 3,213,075
22,415,833	18,174,320	24,355,077	24,082,096	Human Services	25,361,485	24,850,742	24,850,742	36.74%	6,676,422
5,639,995	5,600,449	5,622,965	5,331,938	Debt	5,819,121	6,019,121	5,319,121	(5.02)%	(281,328)
2,989,832	6,123,086	11,267,134	11,267,134	Capital Improvements	8,796,773	8,796,773	8,796,773	43.67%	2,673,687
151,776	0	562,932	564,132	University Construction	0	0	0	0.00%	0
287,821	0	463,760	463,760	Huber Facility Construction	0	0	0	0.00%	0
5,021,462	4,776,077	5,376,077	4,818,614	Landfill	4,694,058	4,730,058	4,730,058	(0.96)%	(46,019)
13,414,443	26,190,864	42,706,954	26,408,910	County Highway	34,668,232	33,119,039	33,066,660	26.25%	6,875,796
309,582	502,643	502,643	502,593	Property & Casualty Insurance	554,818	554,844	554,844	10.39%	52,201
3,159,811	7,262,980	7,927,284	7,262,990	Employee Benefits Insurance	7,429,634	7,429,685	7,429,685	2.30%	166,705
				<b>DISCRETELY PRESENTED COMPONENT UNITS</b>					
3,388,794	2,658,099	3,034,242	3,053,065	Central Wisconsin Airport	2,944,647	2,944,647	2,944,647	10.78%	286,548
4,114,782	3,722,518	3,722,518	3,647,964	Special Education	3,773,142	3,773,142	3,773,142	1.36%	50,624
<b>\$ 105,344,118</b>	<b>123,751,484</b>	<b>156,950,796</b>	<b>137,866,804</b>	<b>GRAND TOTAL</b>	<b>\$ 145,557,404</b>	<b>144,171,574</b>	<b>143,419,195</b>	<b>15.89%</b>	<b>\$ 19,667,711</b>

**MARATHON COUNTY  
2002  
EXPENSE BUDGET - ACTIVITY BY FUND/  
DISCRETELY PRESENTED COMPONENT UNITS**

<b>Fund</b>	<b>General Government</b>	<b>Public Safety</b>	<b>Transportation</b>	<b>Health</b>	<b>Social Services</b>	<b>Leisure Activities &amp; Education</b>	<b>Conservation &amp; Economic Development</b>	<b>Debt Service</b>	<b>Capital Outlay</b>	<b>Other Financing Uses</b>	<b>Total Adopted Budget</b>
General	\$ 19,840,027	13,341,733	0	3,633,820	165,835	6,025,145	1,973,399	0	393,000	6,580,564	<b>51,953,523</b>
Human Services	0	0	0	0	20,955,958	0	2,494,785	0	0	1,399,999	<b>24,850,742</b>
Debt	0	0	0	0	0	0	0	5,319,121	0	0	<b>5,319,121</b>
Capital Improvements	0	0	0	0	0	0	0	0	8,796,773	0	<b>8,796,773</b>
Landfill	0	0	0	4,473,268	0	0	0	256,790	0	0	<b>4,730,058</b>
County Highway	0	0	33,066,660	0	0	0	0	0	0	0	<b>33,066,660</b>
Property & Casualty Ins.	554,844	0	0	0	0	0	0	0	0	0	<b>554,844</b>
Employee Benefit Ins.	7,429,685	0	0	0	0	0	0	0	0	0	<b>7,429,685</b>
<b>Discretely Presented Component Units</b>											
Central Wisconsin Airport	0	0	1,966,982	0	0	0	0	496,429	0	481,236	<b>2,944,647</b>
Special Education	0	0	0	0	0	3,773,142	0	0	0	0	<b>3,773,142</b>
<b>TOTAL</b>	<b>27,824,556</b>	<b>13,341,733</b>	<b>35,033,642</b>	<b>8,107,088</b>	<b>21,121,793</b>	<b>9,798,287</b>	<b>4,468,184</b>	<b>6,072,340</b>	<b>9,189,773</b>	<b>8,461,799</b>	<b>143,419,195</b>

**MARATHON COUNTY**

**2002**

**EXPENSE BUDGET SUMMARY BY FUND AND DEPARTMENT/  
DISCRETELY PRESENTED COMPONENT UNITS**

Department	General	Human Services	Debt	Capital Improvements	Landfill
Administrator	\$ 284,255				
Aging & Disability Resource Center		3,062,686			
Building Maintenance	1,936,130				
Capital Improvements	393,000			8,796,773	
Clerk of Courts	2,357,092				
Contingency	785,000				
Corporation Counsel	486,505				
County Board	323,680				
County Clerk	817,126				
Debt Service			5,319,121		
District Attorney	708,837				
Employment & Training		2,494,785			
Finance	813,334				
Forestry	583,143				
Health	3,633,820				
Highway					
Insurance					
Land Conservation	1,390,256				
Landfill					4,473,268
Landfill Debt					256,790
Library	3,187,340				
Medical Examiner	130,893				
Parks	2,097,163				
Personnel	882,928				
Planning	1,086,052				
Register of Deeds	537,677				
Sheriff	8,250,662				
Adult Correction Facility	3,493,842				
Juvenile Detention Ctr.	869,809				
Shelter Home	727,420				
Snowmobile/Cross Country Ski	351,019				
Social Services		17,893,272			
Support Other Agencies	7,533,228				
Transfer Between Funds	6,551,078	1,399,999			
Treasurer	504,882				
UW Extension	389,623				
Veterans Administration	165,835				
Zoning	681,894				
Central WI Airport					
Central WI Airport Debt					
Special Education					
<b>TOTALS</b>	<b>\$ 51,953,523</b>	<b>24,850,742</b>	<b>5,319,121</b>	<b>8,796,773</b>	<b>4,730,058</b>



Department	County Highway	Property & Casualty Insurance	Employee Benefit Insurance	Central Wisconsin Airport	Special Education	TOTAL
Administrator						284,255
Aging & Disability Resource Center						3,062,686
Building Maintenance						1,936,130
Capital Improvements						9,189,773
Clerk of Courts						2,357,092
Contingency						785,000
Corporation Counsel						486,505
County Board						323,680
County Clerk						817,126
Debt Service						5,319,121
District Attorney						708,837
Employment & Training						2,494,785
Finance						813,334
Forestry						583,143
Health						3,633,820
Highway	33,066,660					33,066,660
Insurance		554,844	7,429,685			7,984,529
Land Conservation						1,390,256
Landfill						4,473,268
Landfill Debt						256,790
Library						3,187,340
Medical Examiner						130,893
Parks						2,097,163
Personnel						882,928
Planning						1,086,052
Register of Deeds						537,677
Sheriff						8,250,662
Adult Correction Facility						3,493,842
Juvenile Detention Ctr.						869,809
Shelter Home						727,420
Snowmobile/Cross Country Ski						351,019
Social Services						17,893,272
Support Other Agencies						7,533,228
Transfer Between Funds				95,696		8,046,773
Treasurer						504,882
UW Extension						389,623
Veterans Administration						165,835
Zoning						681,894
Central WI Airport				2,352,522		2,352,522
Central WI Airport Debt				496,429		496,429
Special Education					3,773,142	3,773,142
<b>TOTALS</b>	<b>33,066,660</b>	<b>554,844</b>	<b>7,429,685</b>	<b>2,944,647</b>	<b>3,773,142</b>	<b>143,419,195</b>

**MARATHON COUNTY  
1992- 2002  
REVENUE BUDGET HISTORY BY CATEGORY**

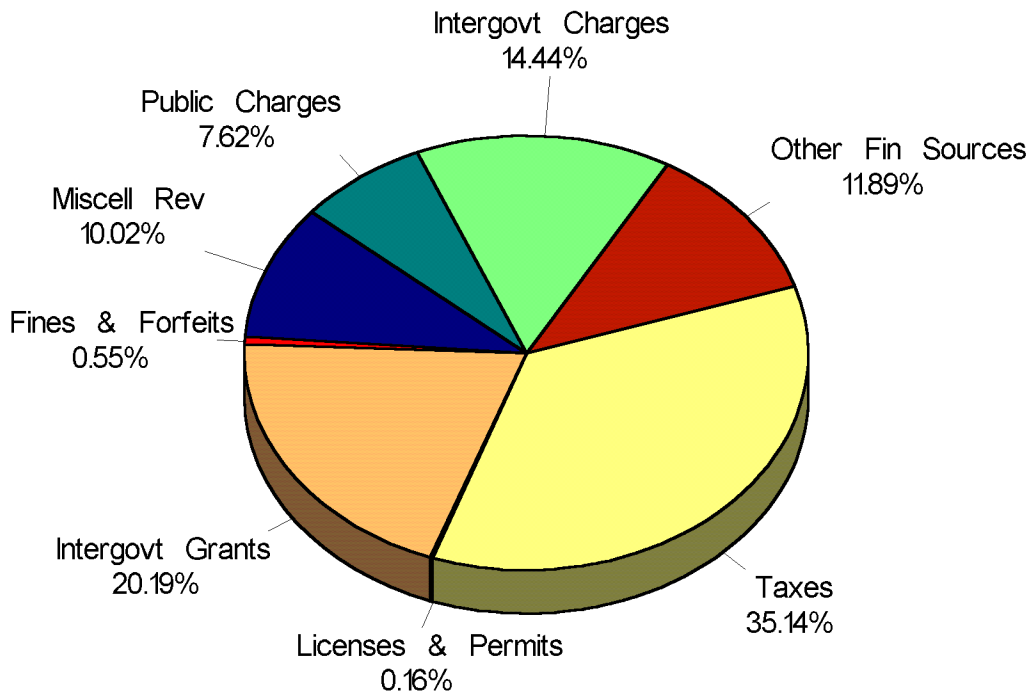
<b>Year</b>	<b>Taxes</b>	<b>Intergov't Grants &amp; Aid</b>	<b>Licenses &amp; Permits</b>	<b>Fines &amp; Forfeits &amp; Penalties</b>	<b>Public Charges for Services</b>	<b>Intergov't Charges for Services</b>	<b>Miscellaneous Revenue</b>	<b>Other Financing Sources</b>	<b>Total Adopted Budget</b>
1992	23,185,963	20,982,589	142,710	532,700	6,424,482	12,752,992	7,814,864	12,141,927	<b>83,978,227</b>
1993	24,927,763	21,813,653	136,710	494,545	7,615,642	13,775,447	6,745,245	15,338,228	<b>90,847,233</b>
1994	26,690,575	22,642,190	141,710	579,723	8,122,176	14,275,890	7,172,371	8,110,413	<b>87,735,048</b>
1995	28,857,808	24,858,501	147,710	596,773	8,489,401	14,553,447	7,523,873	7,550,736	<b>92,578,249</b>
1996	31,105,825	25,379,171	158,210	595,123	8,297,907	14,569,460	8,465,680	19,507,216	<b>108,078,592</b>
1997	33,361,104	25,155,197	158,210	552,500	8,230,772	14,992,774	9,734,801	16,529,541	<b>108,714,899</b>
1998	34,978,066	29,518,258	156,000	623,700	8,224,757	15,508,961	10,007,428	27,513,141	<b>126,530,311</b>
1999	37,270,832	27,250,557	187,300	631,600	8,913,866	15,905,514	10,673,648	21,718,652	<b>122,551,969</b>
2000	41,153,300	29,967,217	183,300	613,100	9,264,941	16,815,570	11,111,546	8,460,476	<b>117,569,450</b>
2001	43,481,310	24,980,681	197,900	684,400	9,424,503	17,867,483	12,396,494	14,718,713	<b>123,751,484</b>
2002	45,526,129	35,495,728	206,755	725,950	8,631,523	19,637,788	13,574,574	19,620,748	<b>143,419,195</b>

# MARATHON COUNTY

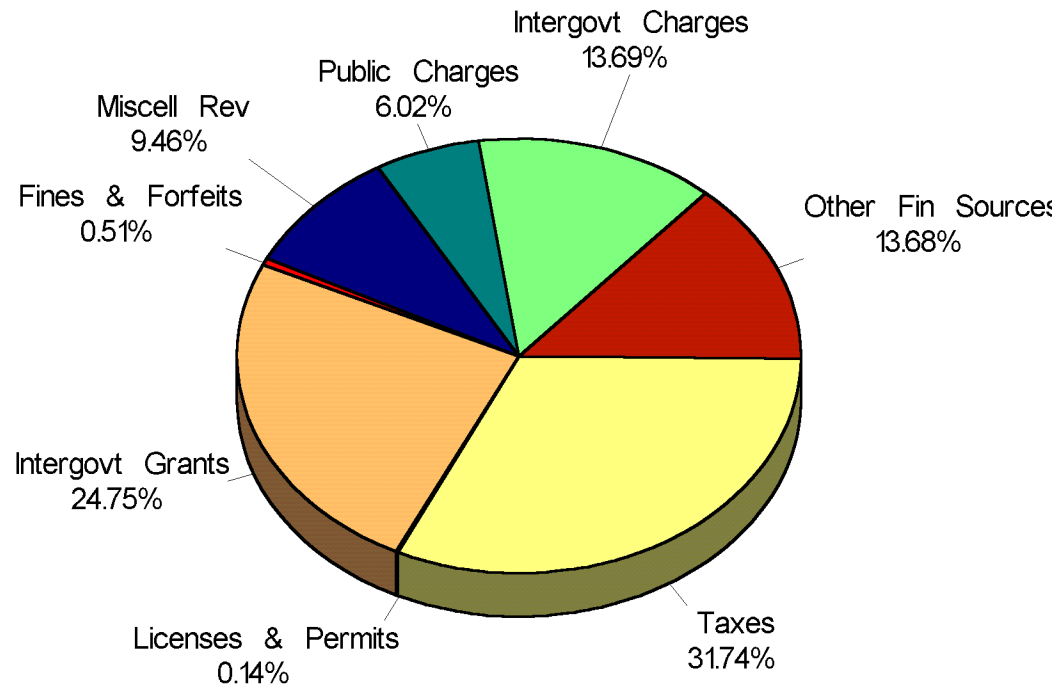
## Revenue Budget by Category

ADOPTED 2001

ADOPTED 2002



\$123,571,484



\$143,419,195

**MARATHON COUNTY  
2001 - 2002  
REVENUE BUDGET BY CATEGORY IN CLASS**

2000 ACTUAL	2001				ACCOUNT NAME	2002			PERCENT INCREASE (DECREASE)	DOLLAR INCREASE (DECREASE)
	ADOPTED BUDGET	MODIFIED BUDGET	EXP THRU 08/31/2001	TOTAL ESTIMATE		REQUESTED	RECOMMENDED	ADOPTED		
<b>TAXES</b>										
\$ 33,227,601	35,660,957	35,660,957	36,715,876	36,715,876	Real & Personal Property	\$ 40,828,576	38,901,958	38,149,579	6.98%	\$ 2,488,622
8,709,941	6,800,150	6,800,150	4,725,422	6,775,325	Retail Sales & Use	6,800,150	6,800,150	6,800,150	0.00%	0
40,596	460,203	16,400	27,934	28,001	Other Taxes	16,400	16,400	16,400	(96.44)%	(443,803)
679,103	560,000	560,000	307,895	560,000	Interest & Penalties on Taxes	560,000	560,000	560,000	0.00%	0
42,657,241	43,481,310	43,037,507	41,777,127	44,079,202	<b>TAXES</b>	48,205,126	46,278,508	45,526,129	4.70%	2,044,819
<b>INTERGOVERNMENTAL GRANTS AND AIDS</b>										
7,309,063	6,636,157	7,079,960	1,439,500	7,080,233	State Shared Taxes	7,111,157	6,843,072	6,843,072	3.12%	206,915
1,582,290	1,688,393	18,405,553	1,291,779	2,932,624	Federal Grants	7,830,656	7,873,365	7,873,365	366.32%	6,184,972
23,296,992	16,531,831	22,824,037	13,992,976	23,714,835	State Grants	20,307,878	20,477,250	20,477,250	23.87%	3,945,419
299,586	124,300	418,509	186,395	423,135	Grants From Other Local Govern	302,009	302,041	302,041	142.99%	177,741
32,487,931	24,980,681	48,728,059	16,910,650	34,150,827	<b>INTERGOVERNMENTAL GRANTS &amp; AID</b>	35,551,700	35,495,728	35,495,728	42.09%	10,515,047
<b>LICENSES AND PERMITS</b>										
15,431	16,400	16,400	10,603	15,020	Licenses	15,255	15,255	15,255	(6.98)%	(1,145)
216,828	181,500	181,500	160,770	196,500	Permits	191,500	191,500	191,500	5.51%	10,000
232,259	197,900	197,900	171,373	211,520	<b>LICENSES &amp; PERMITS</b>	206,755	206,755	206,755	4.47%	8,855
<b>FINES AND FORFEITS AND PENALTIES</b>										
822,296	684,400	684,400	513,186	727,950	Law & Ordinance Violations	714,350	725,950	725,950	6.07%	41,550
822,296	684,400	684,400	513,186	727,950	<b>FINES &amp; FORFEITS &amp; PENALTIES</b>	714,350	725,950	725,950	6.07%	41,550
<b>PUBLIC CHARGES FOR SERVICES</b>										
1,035,491	1,080,656	1,081,406	917,328	1,236,836	General Government	1,125,306	1,164,706	1,164,706	7.78%	84,050
879,474	863,630	863,630	585,044	850,377	Public Safety	827,860	881,860	881,860	2.11%	18,230
1,995,535	1,717,353	1,717,353	1,370,529	2,120,446	Other Transportation	1,783,488	1,783,488	1,783,488	3.85%	66,135
4,101,924	4,143,030	4,142,500	2,151,337	3,245,165	Health	3,065,296	3,101,296	3,101,296	(25.14)%	(1,041,734)
721,150	549,260	558,767	541,124	558,956	Social Services	681,500	692,502	692,502	26.08%	143,242
99,443	79,264	79,264	61,621	79,264	Culture	79,264	79,264	79,264	0.00%	0
130,223	140,300	140,300	105,448	137,300	Recreation	144,800	144,800	144,800	3.21%	4,500
423,573	497,411	497,411	206,418	405,379	Public Areas	485,208	485,208	485,208	(2.45)%	(12,203)
25,937	11,100	11,100	23,979	26,450	Education	11,100	11,100	11,100	0.00%	0
293,440	342,499	342,499	270,841	451,186	Conservation	282,599	285,599	285,599	(16.61)%	(56,900)
2,960	0	3,500	2,210	3,500	Economic Environment	1,700	1,700	1,700	0.00%	1,700
9,709,150	9,424,503	9,437,730	6,235,879	9,114,859	<b>PUBLIC CHARGES FOR SERVICES</b>	8,488,121	8,631,523	8,631,523	(8.41)%	(792,980)

2000 ACTUAL	2001				ACCOUNT NAME	2002			PERCENT INCREASE (DECREASE)	DOLLAR INCREASE (DECREASE)
	ADOPTED BUDGET	MODIFIED BUDGET	EXP THRU 08/31/2001	TOTAL ESTIMATE		REQUESTED	RECOMMENDED	ADOPTED		
<b>INTERGOVERNMENT CHARGES FOR SERVICES</b>										
3,936,532	4,837,828	4,848,091	2,022,257	4,838,135	State and Federal	6,208,597	6,208,597	6,208,597	28.33%	1,370,769
731,654	9,569,348	9,614,348	3,660,445	9,664,458	Outside Districts	9,924,529	9,924,529	9,924,529	3.71%	355,181
2,680,670	2,563,828	2,563,828	2,431,416	2,431,416	Schools & Special Districts	2,567,585	2,591,496	2,591,496	1.08%	27,668
521,766	896,479	925,319	661,404	1,070,727	Local Departments	913,166	913,166	913,166	1.86%	16,687
7,870,622	17,867,483	17,951,586	8,775,522	18,004,736	<b>INTERGOVT CHARGES FOR SERVICES</b>	19,613,877	19,637,788	19,637,788	9.91%	1,770,305
<b>MISCELLANEOUS REVENUE</b>										
5,875,604	2,839,757	3,450,754	3,036,233	5,045,426	Interest & Dividends	3,336,264	3,546,027	3,546,027	24.87%	706,270
425,564	513,296	513,296	381,283	513,532	Rent	512,428	512,428	512,428	(0.17)%	(868)
510,114	1,108,400	1,122,400	268,760	1,328,163	Property Sales & Loss Comp	1,187,800	1,187,800	1,187,800	7.16%	79,400
6,472,208	7,935,041	8,921,961	5,399,741	8,070,405	Other Miscellaneous Revenue	8,238,478	8,328,319	8,328,319	4.96%	393,278
13,283,490	12,396,494	14,008,411	9,086,017	14,957,526	<b>MISCELLANEOUS REVENUE</b>	13,274,970	13,574,574	13,574,574	9.50%	1,178,080
<b>OTHER FINANCING SOURCES</b>										
102,063	13,613	13,613	13,746	13,746	Gen Obligation Long-Term Debt	13,746	13,746	13,746	0.98%	133
8,146,270	5,309,063	5,853,785	6,142,272	6,138,593	Transfers From Other Funds	8,461,799	8,461,799	8,461,799	59.38%	3,152,736
0	9,396,037	17,037,805	0	744,754	Transfers From Fund Balance	11,026,960	11,145,203	11,145,203	18.62%	1,749,166
8,248,333	14,718,713	22,905,203	6,156,018	6,897,093	<b>OTHER FINANCING SOURCES</b>	19,502,505	19,620,748	19,620,748	33.30%	4,902,035
<b>\$15,311,322</b>	<b>123,751,484</b>	<b>156,950,796</b>	<b>89,625,772</b>	<b>128,143,713</b>	<b>GRAND TOTAL</b>	<b>\$ 145,557,404</b>	<b>144,171,574</b>	<b>143,419,195</b>	<b>15.89%</b>	<b>\$ 19,667,711</b>

**MARATHON COUNTY  
1992- 2002  
EXPENSE BUDGET HISTORY BY ACTIVITY**

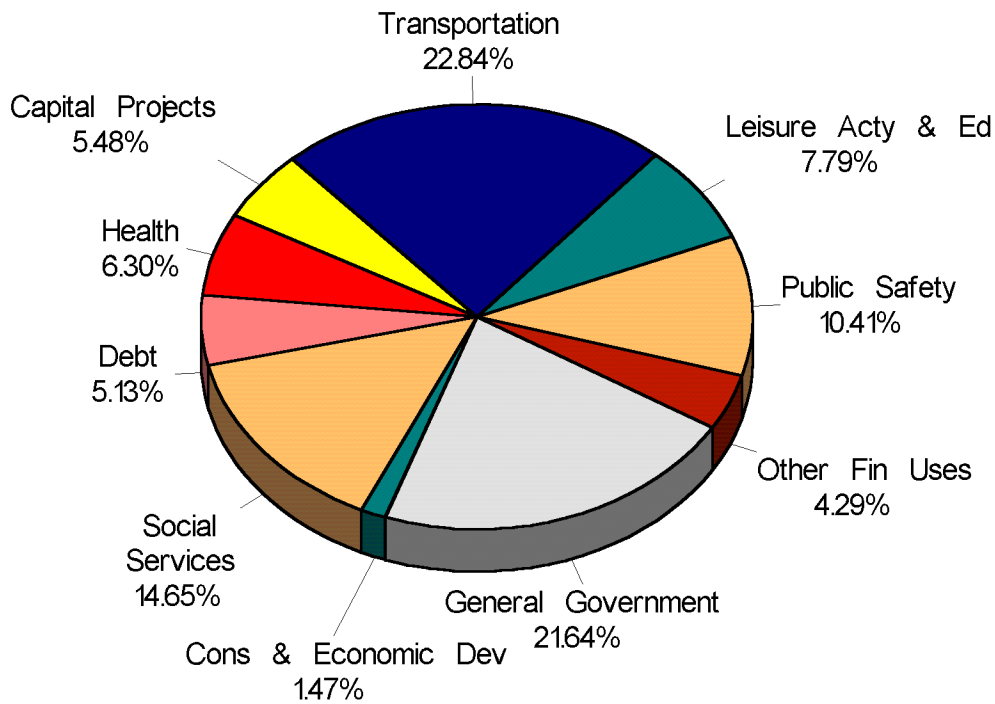
<b>Year</b>	<b>General Government</b>	<b>Public Safety</b>	<b>Transportation</b>	<b>Health</b>	<b>Social Services</b>	<b>Leisure Activities &amp; Education</b>	<b>Conservation &amp; Economic Development</b>	<b>Debt Service</b>	<b>Capital Outlay</b>	<b>Other Financing Uses</b>	<b>Total Adopted Budget</b>
1992	18,038,587	7,324,687	18,440,078	5,135,804	10,217,654	7,571,984	2,750,461	3,707,488	8,262,264	2,529,220	<b>83,978,227</b>
1993	17,655,895	8,319,623	19,650,706	8,815,716	10,624,941	7,858,792	2,650,092	4,074,661	10,018,724	1,178,083	<b>90,847,233</b>
1994	19,491,346	9,136,053	19,557,381	6,061,874	11,330,420	8,218,040	2,831,230	4,289,726	4,888,871	1,930,107	<b>87,735,048</b>
1995	19,106,599	9,307,144	20,721,003	6,150,027	12,919,995	8,423,335	3,283,998	4,628,534	5,661,953	2,375,661	<b>92,578,249</b>
1996	20,452,654	9,914,203	21,115,355	7,202,799	13,432,174	8,814,866	3,650,676	5,390,062	14,933,342	3,172,461	<b>108,078,592</b>
1997	21,097,038	10,522,502	21,152,354	6,490,799	14,041,172	9,183,014	3,874,004	5,124,756	14,670,877	2,558,353	<b>108,714,869</b>
1998	22,383,855	11,581,140	29,160,828	6,200,529	13,677,326	9,512,422	8,000,927	4,909,694	15,490,637	5,612,953	<b>126,530,311</b>
1999	22,429,360	12,512,730	24,319,088	7,909,607	15,798,797	9,607,486	4,206,327	5,672,207	16,579,109	3,517,258	<b>122,551,969</b>
2000	24,829,996	12,374,152	27,354,860	7,652,203	17,306,432	9,333,723	6,455,823	6,134,053	3,825,857	2,302,351	<b>117,569,450</b>
2001	26,781,561	12,881,276	28,266,236	7,801,990	18,127,157	13,360,126	1,816,088	6,344,057	6,786,448	5,309,063	<b>127,474,002</b>
2002	27,824,556	13,341,733	35,033,642	8,107,088	21,121,793	9,798,287	4,468,184	6,072,340	9,189,773	8,461,799	<b>143,419,195</b>

# MARATHON COUNTY

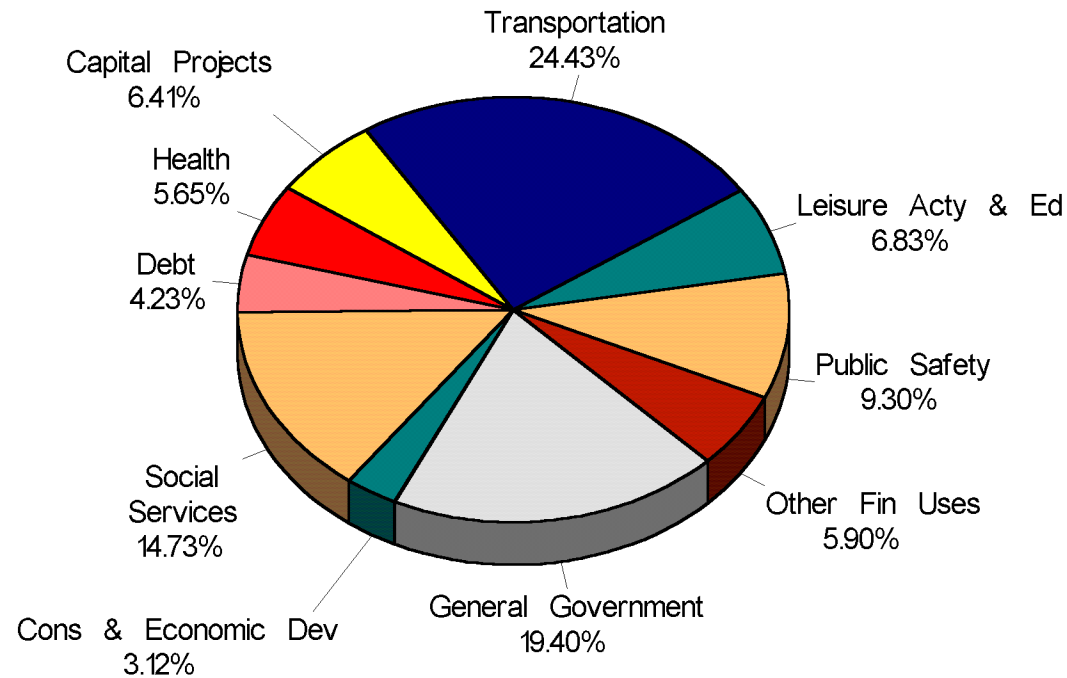
## Expense Budget by Activity

ADOPTED 2001

ADOPTED 2002



\$123,751,484



\$143,419,195

**MARATHON COUNTY  
2001 - 2002  
EXPENSE BUDGET BY AGENCY WITHIN ACTIVITY**

2000 ACTUAL	2001				ACCOUNT NAME	2002			INCREASE (DECREASE)	INCREASE (DECREASE)
	ADOPTED BUDGET	MODIFIED BUDGET	EXP THRU 08/31/2001	TOTAL ESTIMATE		REQUESTED	RECOMMENDED	ADOPTED		
<b>GENERAL GOVERNMENT</b>										
\$ 292,488	312,171	312,171	186,849	313,219	Legislative	\$ 323,664	323,680	323,680	3.69%	\$ 11,509
2,136,756	2,337,817	2,296,797	1,514,624	2,426,067	Judicial	2,584,718	2,487,985	2,487,985	6.42%	150,168
171,824	184,259	184,259	116,300	184,234	Executive	188,326	284,255	284,255	54.27%	99,996
1,032,619	2,405,567	2,440,973	754,000	2,046,729	General Administration	2,489,052	2,485,054	2,485,054	3.30%	79,487
11,316,204	16,516,193	17,202,666	11,511,400	16,441,466	Financial Administration	16,603,441	16,835,973	16,835,973	1.94%	319,780
814,983	1,069,270	1,200,769	680,468	1,109,708	Legal	1,229,625	1,195,342	1,195,342	11.79%	126,072
414,569	546,652	559,788	283,917	477,326	Property Records and Control	509,431	508,191	508,191	(7.04)%	(38,461)
888,879	972,554	1,228,267	610,899	1,257,313	County Planning	1,087,922	1,086,052	1,086,052	11.67%	113,498
626,077	645,774	646,274	344,732	645,524	County Zoning	686,379	681,894	681,894	5.59%	36,120
1,403,539	1,791,304	1,791,304	1,070,905	1,855,884	Other General Government	1,967,856	1,936,130	1,936,130	8.08%	144,826
19,097,938	26,781,561	27,863,268	17,074,094	26,757,470	<b>GENERAL GOVERNMENT</b>	27,670,414	27,824,556	27,824,556	3.89%	1,042,995
<b>PUBLIC SAFETY</b>										
7,149,076	7,851,943	8,110,329	4,835,063	7,911,644	Sheriff	7,610,029	8,067,563	8,067,563	2.75%	215,620
141,229	173,532	181,534	80,716	174,177	Emergency Ser & Disaster Ctrl	183,047	183,099	183,099	5.51%	9,567
2,980,755	3,254,809	3,338,519	1,897,058	3,268,732	Corrections - Adult	3,415,886	3,493,842	3,493,842	7.34%	239,033
667,383	869,895	869,895	458,972	855,582	Corrections - Juvenile - Sheriff	923,658	869,809	869,809	(0.01)%	(86)
546,818	731,097	733,105	362,712	721,397	Shelter Home-Sheriff	715,785	727,420	727,420	(0.50)%	(3,677)
17,927	0	0	0	0	Children's Court - Intake	0	0	0	0.00%	0
11,503,188	12,881,276	13,233,382	7,634,521	12,931,532	<b>PUBLIC SAFETY</b>	12,848,405	13,341,733	13,341,733	3.57%	460,457
<b>TRANSPORTATION</b>										
13,414,443	26,190,864	42,706,954	12,539,085	26,408,910	Highway	34,668,232	33,119,039	33,066,660	26.25%	6,875,796
2,104,020	2,075,372	2,075,372	1,303,685	2,101,313	CW Airport	1,966,982	1,966,982	1,966,982	(5.22)%	(108,390)
15,518,463	28,266,236	44,782,326	13,842,770	28,510,223	<b>TRANSPORTATION</b>	36,635,214	35,086,021	35,033,642	23.94%	6,767,406
<b>HEALTH</b>										
3,232,673	3,282,490	4,335,361	2,353,403	4,342,743	General Health	3,877,128	3,633,820	3,633,820	10.70%	351,330
3,844,730	4,519,500	5,119,500	952,822	4,326,686	Sanitation	4,437,268	4,473,268	4,473,268	(1.02)%	(46,232)
7,077,403	7,801,990	9,454,861	3,306,225	8,669,429	<b>HEALTH</b>	8,314,396	8,107,088	8,107,088	3.91%	305,098



2000 ACTUAL	2001				ACCOUNT NAME	2002			INCREASE (DECREASE)	INCREASE (DECREASE)
	ADOPTED BUDGET	MODIFIED BUDGET	EXP THRU 08/31/2001	TOTAL ESTIMATE		REQUESTED	RECOMMENDED	ADOPTED		
<b>SOCIAL SERVICES</b>										
486,103	0	0	0	0	Children's Court Intake	0	0	0	0.00%	0
15,686,257	15,554,731	16,341,043	10,166,362	16,083,722	Provided Serv/Admin - Soc Srv	18,455,246	17,893,272	17,893,272	15.03%	2,338,541
154,130	165,014	172,284	100,054	165,014	Veterans	165,757	165,835	165,835	0.50%	821
2,756,708	2,407,412	2,966,107	1,741,959	2,940,172	Older Americans	3,057,737	3,062,686	3,062,686	27.22%	655,274
19,083,198	18,127,157	19,479,434	12,008,375	19,188,908	<b>SOCIAL SERVICES</b>	21,678,740	21,121,793	21,121,793	16.52%	2,994,636
<b>LEISURE ACTIVITIES &amp; EDUCATION</b>										
2,936,814	3,086,784	3,290,639	1,995,052	3,179,697	Library	3,225,921	3,187,340	3,187,340	3.26%	100,556
2,551,704	2,448,064	2,668,588	1,562,875	2,658,363	Public Areas	2,495,018	2,448,182	2,448,182	0.00%	118
369,696	380,242	377,085	218,753	377,815	University Extension Program	395,094	389,623	389,623	2.47%	9,381
4,114,782	3,722,518	3,722,518	3,647,963	3,647,964	Special Education	3,773,142	3,773,142	3,773,142	1.36%	50,624
9,972,996	9,637,608	10,058,830	7,424,643	9,863,839	<b>LEISURE ACTIVITIES &amp; EDUCATION</b>	9,889,175	9,798,287	9,798,287	1.67%	160,679
<b>CONSERVATION &amp; ECONOMIC DEVELOPMENT</b>										
493,952	417,754	526,953	104,730	282,351	Forest Resources	583,062	583,143	583,143	39.59%	165,389
752,148	1,195,074	1,321,452	411,968	1,433,874	Agricultural Resources	1,390,583	1,390,256	1,390,256	16.33%	195,182
631,000	0	0	0	0	Economic Development	0	0	0	0.00%	0
3,332,663	203,260	5,039,010	1,930,271	5,049,285	Employment & Training	2,448,503	2,494,785	2,494,785	1127.39%	2,291,525
5,209,763	1,816,088	6,887,415	2,446,969	6,765,510	<b>CONSERVATION &amp; EC DEVELOP</b>	4,422,148	4,468,184	4,468,184	146.03%	2,652,096
<b>DEBT SERVICE</b>										
6,209,654	6,344,057	6,366,573	531,485	6,069,178	Debt Redemption	6,572,340	6,772,340	6,072,340	(4.28)%	(271,717)
6,209,654	6,344,057	6,366,573	531,485	6,069,178	<b>DEBT SERVICE</b>	6,572,340	6,772,340	6,072,340	(4.28)%	(271,717)
<b>CAPITAL PROJECTS</b>										
3,872,872	6,786,448	12,970,922	2,685,836	12,972,122	Capital Projects	9,064,773	9,189,773	9,189,773	35.41%	2,403,325
3,872,872	6,786,448	12,970,922	2,685,836	12,972,122	<b>CAPITAL PROJECTS</b>	9,064,773	9,189,773	9,189,773	35.41%	2,403,325
<b>OTHER FINANCING USES</b>										
7,798,641	5,309,063	5,853,785	6,142,272	6,138,593	Transfers to Other Funds	8,461,799	8,461,799	8,461,799	59.38%	3,152,736
7,798,641	5,309,063	5,853,785	6,142,272	6,138,593	<b>OTHER FINANCING USES</b>	8,461,799	8,461,799	8,461,799	59.38%	3,152,736
<b>\$105,344,118</b>	<b>123,751,484</b>	<b>156,950,796</b>	<b>73,097,190</b>	<b>137,866,804</b>	<b>GRAND TOTAL</b>	<b>\$ 145,557,404</b>	<b>144,171,574</b>	<b>143,419,195</b>	<b>15.89%</b>	<b>\$ 19,667,711</b>

**MARATHON COUNTY, WISCONSIN  
EQUALIZED VALUE AND TAX RATES  
LAST FIFTEEN FISCAL YEARS**

Levy Year	Settle-ment Year	Total Equalized Value (A)	Percent Change	Value of Tax Increment District (TID)	Total Equalized Value Minus TIDS (B)	Percent Change	Total Tax Levy	Percent Change	Tax Rates	Percent Change
1987	1988	2,604,758,100	(0.29)%	35,152,550	2,569,605,550	(0.46)%	16,058,235	-0.64%	6.2493	(0.18)%
1988	1989	2,644,810,800	1.54%	36,119,160	2,608,691,640	1.52%	16,128,236	0.44%	6.1825	(1.07)%
1989	1990	2,775,939,600	4.96%	37,496,860	2,738,442,740	4.97%	16,151,809	0.15%	5.8982	(4.60)%
1990	1991	2,894,470,100	4.27%	40,556,910	2,853,913,190	4.22%	16,743,623	3.66%	5.8669	(0.53)%
1991	1992	3,037,402,500	4.94%	56,703,960	2,980,698,540	4.44%	17,913,223	6.99%	6.0097	2.43%
1992	1993	3,214,374,900	5.83%	60,273,560	3,154,101,340	5.82%	19,456,563	8.61%	6.1686	2.64%
1993	1994	3,475,064,100	8.11%	64,411,760	3,410,652,340	8.13%	21,006,795	7.97%	6.1592	(0.15)%
1994	1995	3,759,816,500	8.19%	74,750,860	3,685,065,640	8.05%	22,893,158	8.98%	6.2124	0.86%
1995	1996	4,137,114,900	10.03%	95,004,060	4,042,110,840	9.69%	25,111,275	9.69%	6.2124	0.00%
1996	1997	4,508,550,900	8.98%	103,171,460	4,405,379,440	8.99%	27,349,954	8.91%	6.2083	(0.06)%
1997	1998	4,810,137,600	6.69%	129,710,660	4,680,426,940	6.24%	29,068,916	6.29%	6.2107	0.04%
1998	1999	5,124,230,900	6.53%	156,401,260	4,967,829,640	6.14%	30,856,382	6.12%	6.2112	0.01%
1999	2000	5,542,877,100	8.17%	174,586,060	5,368,291,040	8.06%	33,363,392	8.12%	6.2149	0.05%
2000	2001	5,939,781,200	7.16%	200,826,560	5,738,954,640	6.90%	35,660,957	6.89%	6.2138	(0.01)%
2001	2002	6,490,876,800	9.28%	231,208,960	6,259,667,840	9.07%	38,149,579	6.98%	6.0945	(1.90)%

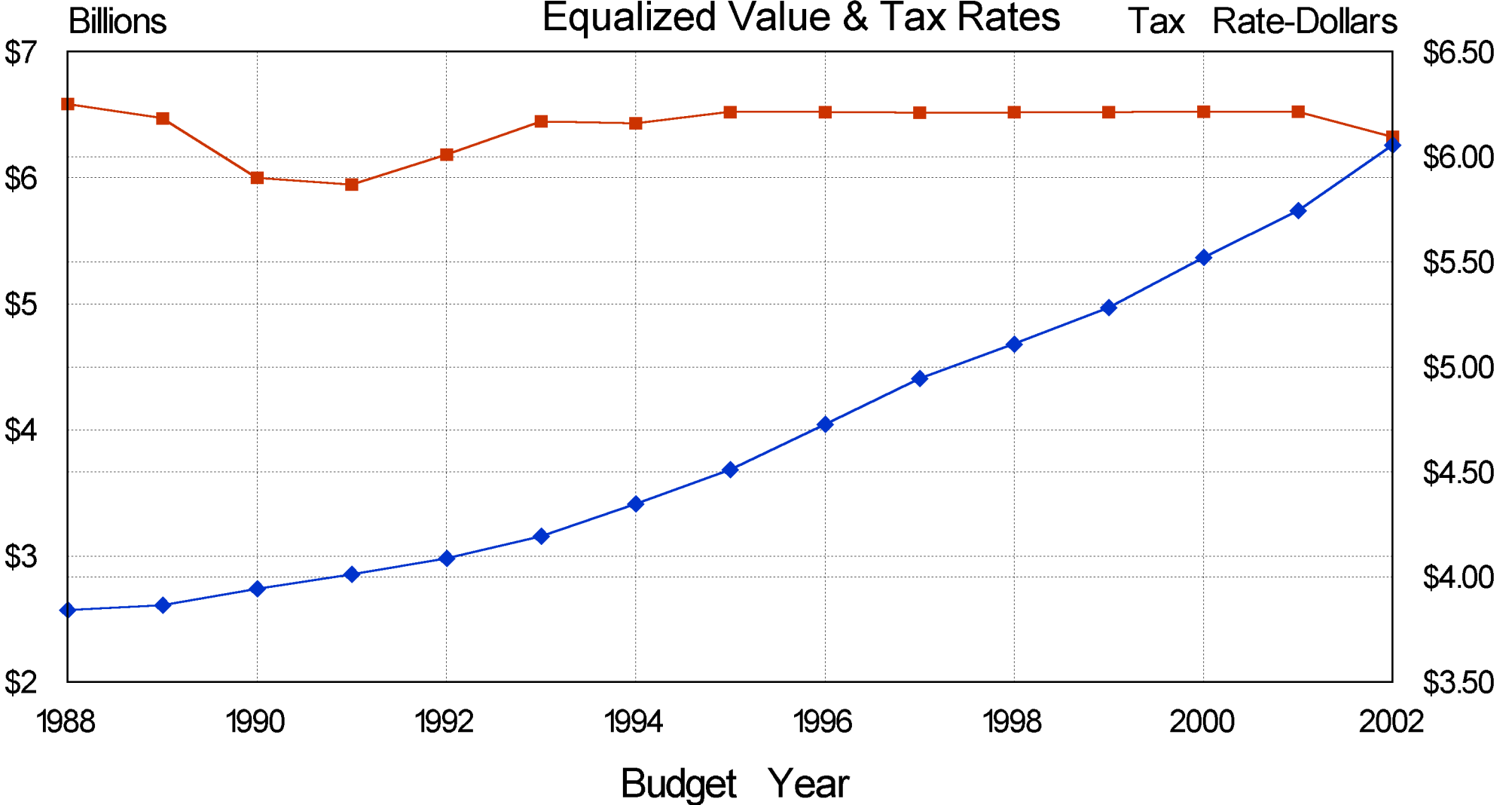
**SOURCE:** Wisconsin Department of Revenue, Bureau of Property Tax Statistical Report of Property Valuations; the Annual Audited Financial Statements and the Adopted Budgets for Marathon County.

**NOTES:** (A) Due to varying assessment policies in the municipalities, the County uses equalized value of taxable property for tax levy purposes. The equalized value ratios are determined by the Wisconsin Department of Revenue, Bureau of Property Tax.

(B) Equalized values are reduced by Tax Increment Districts (TID) value increments for apportioning the County tax levy.

# MARATHON COUNTY

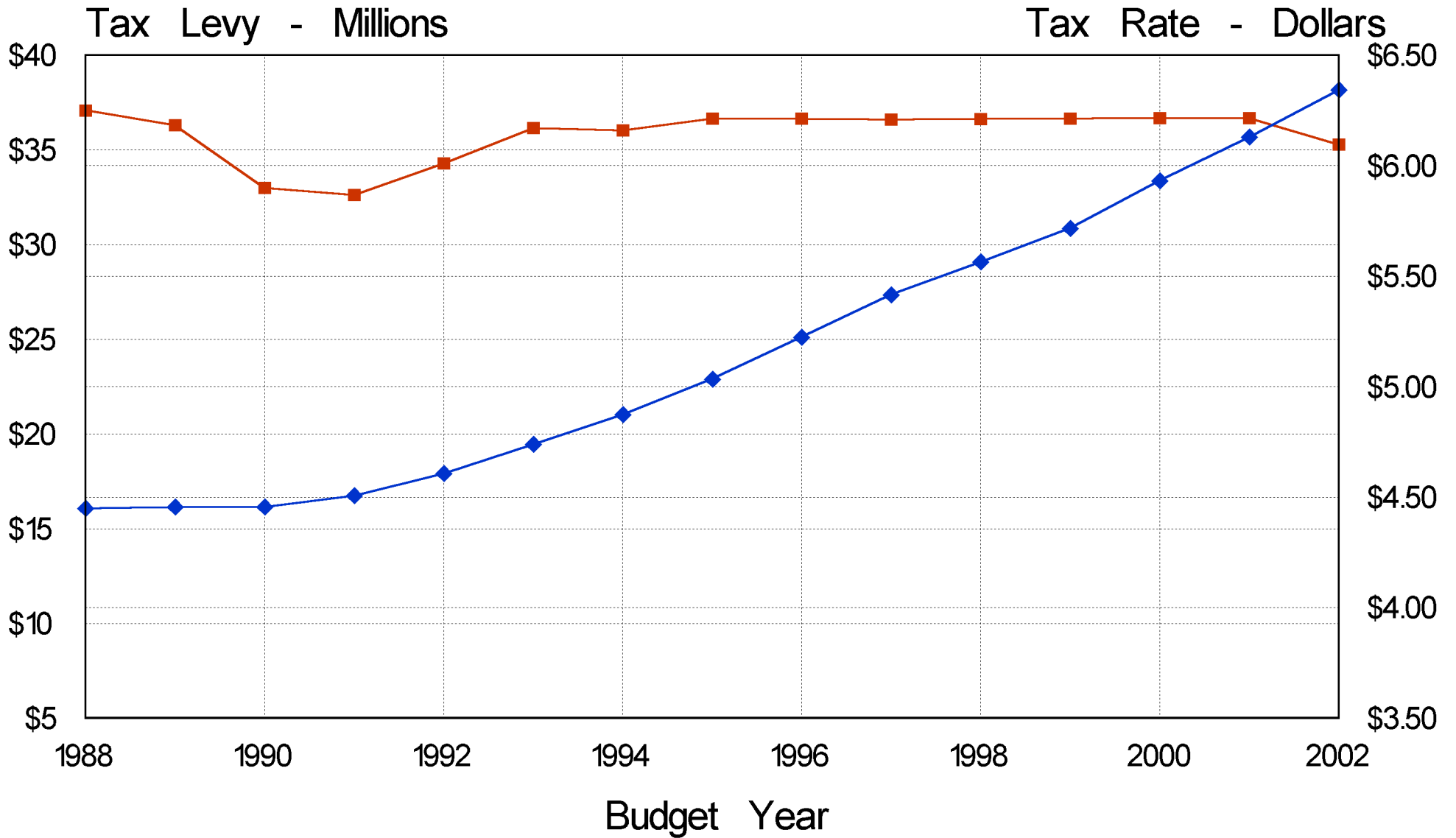
## Equalized Value & Tax Rates



◆ Equalized Value      ■ Tax Rate

# MARATHON COUNTY

## Tax Levy & Rates

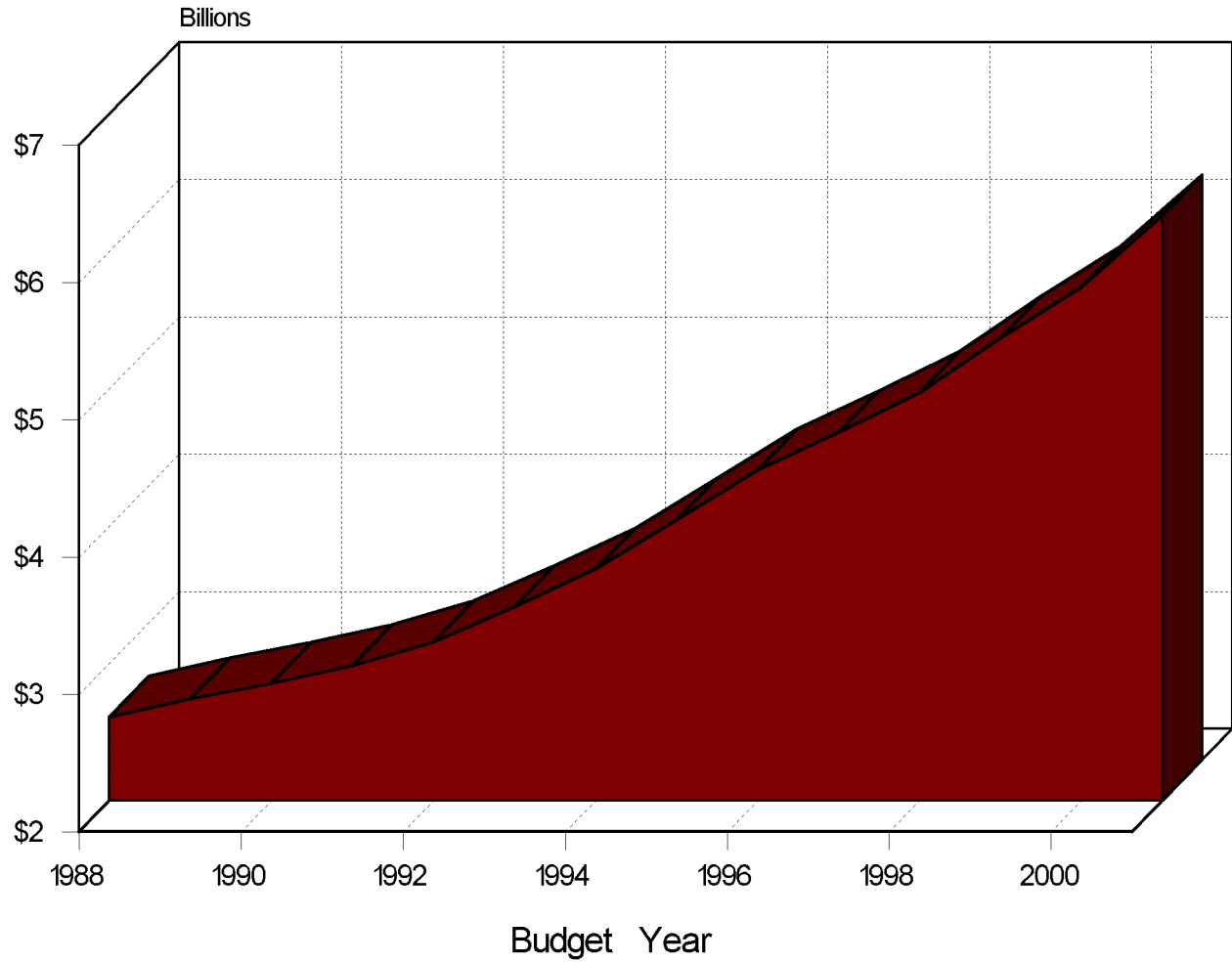


◆ Tax Levy ■ Tax Rate

# MARATHON COUNTY

## Equalized Value

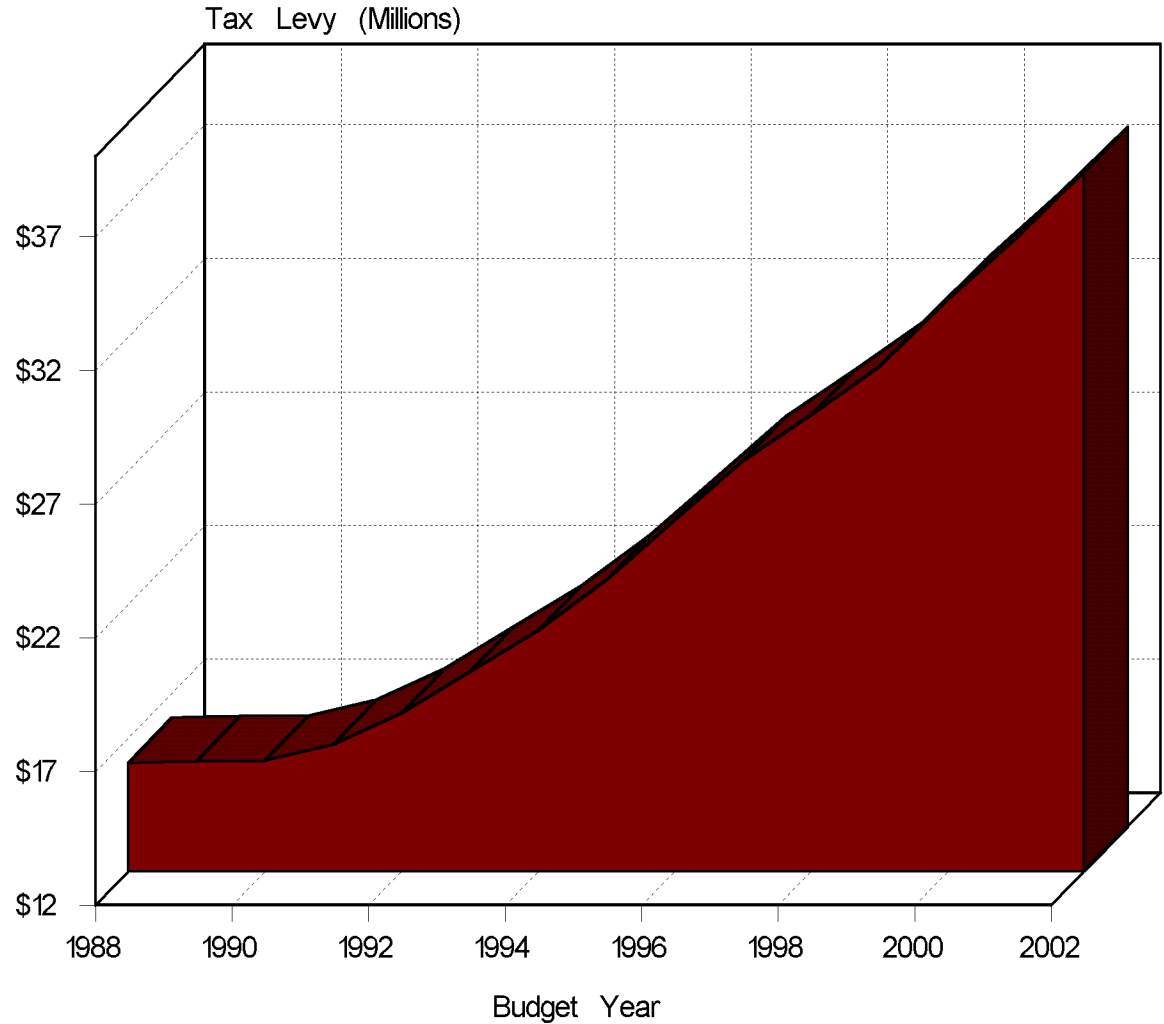
Levy Year	Equalized Value
1988	2,608,691,640
1989	2,738,442,740
1990	2,853,913,190
1991	2,980,698,540
1992	3,154,101,340
1993	3,410,652,340
1994	3,685,065,640
1995	4,042,110,840
1996	4,405,379,440
1997	4,680,426,940
1998	4,967,829,640
1999	5,368,291,040
2000	5,738,954,640
2001	6,259,667,840



# MARATHON COUNTY

## Tax Levy

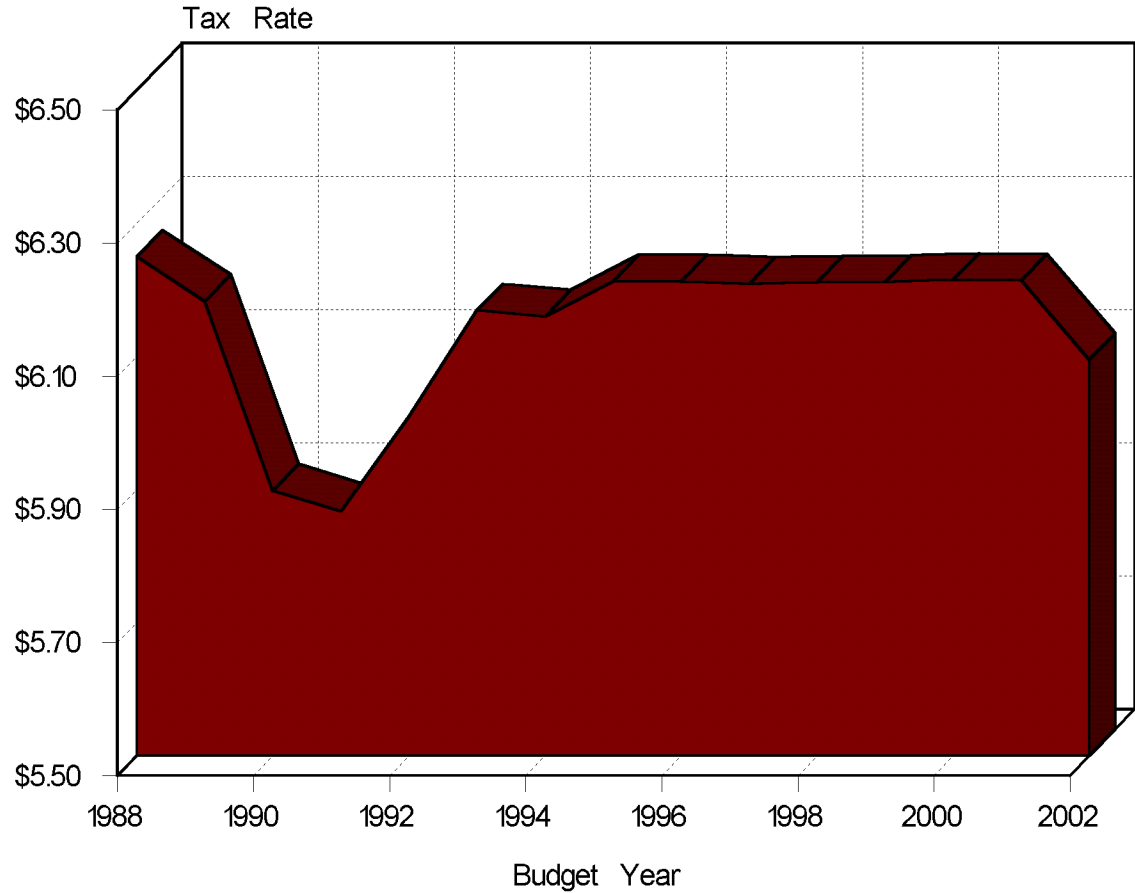
Budget Year	Tax Levy
1988	16,058,235
1989	16,128,236
1990	16,151,809
1991	16,743,623
1992	17,913,223
1993	19,456,563
1994	21,006,795
1995	22,893,158
1996	25,111,275
1997	27,349,954
1998	29,068,916
1999	30,856,382
2000	33,363,392
2001	35,660,957
2002	38,149,579



# MARATHON COUNTY

## Tax Rates

Budget Year	Tax Rate
1988	6.2493
1989	6.1825
1990	5.8982
1991	5.8669
1992	6.0097
1993	6.1686
1994	6.1592
1995	6.2124
1996	6.2124
1997	6.2083
1998	6.2107
1999	6.2112
2000	6.2149
2001	6.2138
2002	6.0945



**MARATHON COUNTY  
COLLECTED 2001 - 2002  
MUNICIPALITIES TAX RATE AND LEVY COMPARISON**

MUNICIPALITY	2000 EQUALIZED VALUE	2000 TAX LEVY TO BE COLLECTED IN 2001	TAX RATE	2001 EQUALIZED VALUE	2001 TAX LEVY TO BE COLLECTED IN 2002	TAX RATE	LEVY DOLLAR INCREASE	LEVY PERCENT INCREASE	EQUALIZED VALUE DOLLAR INCREASE	EQUALIZED VALUE PERCENT INCREASE
<b>TOWN</b>										
Bergen	\$ 36,099,000	225,077	6.2350	39,399,600	240,932	6.1151	15,855	7.04%	\$ 3,300,600	9.14%
Berlin	44,266,200	275,999	6.2350	47,414,800	289,946	6.1151	13,946	5.05%	3,148,600	7.11%
Bern	19,349,200	120,642	6.2350	24,508,900	149,874	6.1151	29,232	24.23%	5,159,700	26.67%
Bevent	58,686,700	365,911	6.2350	64,201,800	392,600	6.1151	26,689	7.29%	5,515,100	9.40%
Brighton	24,635,900	153,605	6.2350	29,469,100	180,206	6.1151	26,602	17.32%	4,833,200	19.62%
Cassel	39,567,200	246,701	6.2350	41,899,100	256,217	6.1151	9,516	3.86%	2,331,900	5.89%
Cleveland	48,098,800	299,896	6.2350	56,941,800	348,204	6.1151	48,309	16.11%	8,843,000	18.39%
Day	36,516,200	227,678	6.2350	42,596,900	260,484	6.1151	32,806	14.41%	6,080,700	16.65%
Easton	49,780,900	310,384	6.2350	55,068,700	336,750	6.1151	26,367	8.49%	5,287,800	10.62%
Eau Pleine	33,475,400	208,719	6.2350	39,378,000	240,800	6.1151	32,081	15.37%	5,902,600	17.63%
Elderon	32,053,900	199,856	6.2350	36,168,700	221,175	6.1151	21,319	10.67%	4,114,800	12.84%
Emmet	38,564,300	240,448	6.2350	43,844,000	268,110	6.1151	27,662	11.50%	5,279,700	13.69%
Frankfort	24,500,500	152,760	6.2350	29,262,100	178,940	6.1151	26,180	17.14%	4,761,600	19.43%
Franzen	30,999,800	193,284	6.2350	31,650,000	193,543	6.1151	259	0.13%	650,200	2.10%
Green Valley	32,925,200	205,288	6.2350	35,597,800	217,684	6.1151	12,395	6.04%	2,672,600	8.12%
Guenther	18,646,300	116,260	6.2350	22,452,500	137,299	6.1151	21,040	18.10%	3,806,200	20.41%
Halsey	20,375,300	127,040	6.2350	24,132,500	147,572	6.1151	20,533	16.16%	3,757,200	18.44%
Hamburg	31,875,900	198,746	6.2350	37,606,800	229,969	6.1151	31,223	15.71%	5,730,900	17.98%
Harrison	17,334,700	108,082	6.2350	20,731,100	126,773	6.1151	18,691	17.29%	3,396,400	19.59%
Hewitt	26,042,600	162,375	6.2350	33,336,100	203,853	6.1151	41,478	25.54%	7,293,500	28.01%
Holton	32,664,800	203,665	6.2350	37,628,500	230,102	6.1151	26,437	12.98%	4,963,700	15.20%
Hull	29,871,700	186,250	6.2350	33,427,500	204,412	6.1151	18,162	9.75%	3,555,800	11.90%
Johnson	30,530,500	190,357	6.2350	37,616,300	230,027	6.1151	39,670	20.84%	7,085,800	23.21%
Knowlton	110,445,600	688,628	6.2350	122,887,900	751,471	6.1151	62,843	9.13%	12,442,300	11.27%
Kronenwetter	210,901,000	1,314,967	6.2350	224,137,900	1,370,624	6.1151	55,657	4.23%	13,236,900	6.28%
Maine	127,598,800	795,578	6.2360	145,224,600	888,062	6.1151	92,484	11.62%	17,625,800	13.81%
Marathon	58,123,300	362,398	6.2350	62,091,800	379,697	6.1151	17,299	4.77%	3,968,500	6.83%
McMillian T	98,730,200	558,851	5.6604	110,550,000	615,382	5.5666	56,531	10.12%	11,819,800	11.97%
Mosinee	103,049,200	642,511	6.2350	105,713,800	646,450	6.1151	3,938	0.61%	2,664,600	2.59%
Norrie	40,980,200	255,511	6.2350	49,617,900	303,418	6.1151	47,907	18.75%	8,637,700	21.08%
Plover	27,025,400	168,503	6.2350	32,129,300	196,474	6.1151	27,970	16.60%	5,103,900	18.89%
Reid	58,118,100	362,366	6.2350	69,030,100	422,125	6.1151	59,759	16.49%	10,912,000	18.78%
Rib Falls	39,873,600	248,612	6.2350	41,980,900	256,717	6.1151	8,105	3.26%	2,107,300	5.28%



MUNICIPALITY	2000 EQUALIZED VALUE	2000 TAX LEVY TO BE COLLECTED IN 2001	TAX RATE	2001 EQUALIZED VALUE	2001 TAX LEVY TO BE COLLECTED IN 2002	TAX RATE	LEVY DOLLAR INCREASE	LEVY PERCENT INCREASE	EQUALIZED VALUE DOLLAR INCREASE	EQUALIZED VALUE PERCENT INCREASE
Rib Mountain	474,418,300	2,957,996	6.2350	503,031,300	3,076,083	6.1151	118,087	3.99%	28,613,000	6.03%
Rietbrock	28,902,500	180,207	6.2350	33,915,600	207,397	6.1151	27,190	15.09%	5,013,100	17.34%
Ringle	68,062,100	424,367	6.2350	76,076,400	465,214	6.1151	40,847	9.63%	8,014,300	11.77%
Spencer	49,078,300	306,003	6.2350	58,777,700	359,431	6.1151	53,428	17.46%	9,699,400	19.76%
Stettin	149,366,300	931,298	6.2350	162,226,200	992,028	6.1151	60,730	6.52%	12,859,900	8.61%
Texas	76,993,000	480,051	6.2350	87,212,800	533,314	6.1151	53,263	11.10%	10,219,800	13.27%
Wausau	107,502,900	670,280	6.2350	117,741,500	720,000	6.1151	49,720	7.42%	10,236,600	9.52%
Weston	23,749,900	148,080	6.2350	27,557,000	168,514	6.1151	20,433	13.80%	3,807,100	16.03%
Wien	26,895,800	167,695	6.2350	30,782,000	188,235	6.1151	20,540	12.25%	3,886,200	14.45%
<b>TOWN TOTAL</b>	<b>\$ 2,636,675,500</b>	<b>16,382,925</b>	<b>6.2135</b>	<b>2,925,017,300</b>	<b>17,826,108</b>	<b>6.0944</b>	<b>1,443,183</b>	<b>8.81%</b>	<b>\$ 288,341,800</b>	<b>10.94%</b>
<b>VILLAGE</b>										
Athens	31,546,600	196,693	6.2350	36,129,500	220,935	6.1151	24,242	12.32%	\$ 4,582,900	14.53%
Birnamwood*	340,500	2,114	6.2072	540,300	3,295	6.0987	1,182	55.91%	199,800	58.68%
Brokaw	30,853,900	192,374	6.2350	31,771,600	194,286	6.1151	1,912	0.99%	917,700	2.97%
Dorchester*	110,400	685	6.2072	115,400	704	6.0987	19	2.70%	5,000	4.53%
Edgar	46,564,800	290,331	6.2350	47,190,500	288,574	6.1151	(1,757)	(0.61)%	625,700	1.34%
Elderon*	4,541,300	28,189	6.2072	5,069,100	30,915	6.0987	2,726	9.67%	527,800	11.62%
Fenwood	3,900,400	24,319	6.2350	4,171,700	25,510	6.1151	1,191	4.90%	271,300	6.96%
Hatley	19,402,000	120,971	6.2350	21,453,700	131,191	6.1151	10,220	8.45%	2,051,700	10.57%
Marathon	89,493,700	557,993	6.2350	93,383,700	571,050	6.1151	13,057	2.34%	3,890,000	4.35%
Rothschild*	252,115,300	1,564,931	6.2072	270,133,200	1,647,472	6.0987	82,540	5.27%	18,017,900	7.15%
Spencer*	62,235,100	386,306	6.2072	66,565,800	405,967	6.0987	19,661	5.09%	4,330,700	6.96%
Stratford	47,936,100	297,549	6.2072	50,675,000	309,882	6.1151	12,333	4.14%	2,738,900	5.71%
Unity*	6,044,300	37,518	6.2072	6,814,800	41,562	6.0987	4,043	10.78%	770,500	12.75%
Weston*	481,672,800	2,989,841	6.2072	520,555,400	3,174,729	6.0987	184,889	6.18%	38,882,600	8.07%
<b>VILLAGE TOTAL</b>	<b>\$ 1,076,757,200</b>	<b>6,689,814</b>	<b>6.2129</b>	<b>1,154,569,700</b>	<b>7,046,072</b>	<b>6.1028</b>	<b>356,258</b>	<b>5.33%</b>	<b>\$ 77,812,500</b>	<b>7.23%</b>
<b>CITY</b>										
Abbotsford*T	18,782,690	105,795	5.6326	21,335,290	118,415	5.5502	12,620	11.93%	\$ 2,552,600	13.59%
Colby*T	11,642,500	65,578	5.6326	11,844,000	65,736	5.5502	159	0.24%	201,500	1.73%
MarshfieldT	39,281,000	222,346	5.6604	64,266,200	357,741	5.5666	135,395	60.89%	24,985,200	63.61%
Mosinee	157,656,800	982,989	6.2350	172,762,700	1,056,460	6.1151	73,471	7.47%	15,105,900	9.58%
Schofield	155,437,700	969,153	6.2350	165,001,800	1,009,001	6.1151	39,848	4.11%	9,564,100	6.15%
Wausau	1,642,721,250	10,242,357	6.2350	1,744,870,850	10,670,046	6.1151	427,688	4.18%	102,149,600	6.22%
<b>CITY TOTAL</b>	<b>\$ 2,025,521,940</b>	<b>12,588,218</b>	<b>6.2148</b>	<b>2,180,080,840</b>	<b>13,277,399</b>	<b>6.0903</b>	<b>689,181</b>	<b>5.47%</b>	<b>\$ 154,558,900</b>	<b>7.63%</b>
<b>COUNTY TOTAL</b>	<b>\$ 5,738,954,640</b>	<b>35,660,957</b>	<b>6.2138</b>	<b>6,259,667,840</b>	<b>38,149,579</b>	<b>6.0945</b>	<b>2,488,622</b>	<b>6.98%</b>	<b>\$ 520,713,200</b>	<b>9.07%</b>

\*No Bridge Aid TNo Library Tax

**MARATHON COUNTY  
FIVE YEAR DEPARTMENT BUDGET COMPARISON  
1998 - 2002**

DEPARTMENT	EXPENSES			REVENUES			TAX LEVY		
	EXPENSES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	TAX LEVY	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
<b>ADMINISTRATOR</b>									
2002	284,255	99,996	54.27%	1,000	0	0.00%	283,255	99,996	54.57%
2001	184,259	6,133	3.44%	1,000	0	0.00%	183,259	5,133	3.46%
2000	178,126	4,500	2.59%	1,000	(1,500)	(60.00)%	177,126	6,000	3.51%
1999	173,626	5,591	3.33%	2,500	500	25.00%	171,126	5,091	3.07%
1998	168,035	6,255	3.87%	2,000	500	33.33%	166,035	5,755	3.59%
<b>AGING &amp; DISABILITY RESOURCE CENTER</b>									
2002	3,062,686	655,274	27.22%	2,841,901	637,879	28.94%	220,785	17,395	8.55%
2001	2,407,412	229,085	10.52%	2,204,022	229,085	11.60%	203,390	0	0.00%
2000	2,178,327	290,432	15.38%	1,974,937	290,432	17.24%	203,390	0	0.00%
1999	1,887,895	225,941	13.59%	1,684,505	225,941	15.49%	203,390	0	0.00%
1998	1,661,954	78,903	4.98%	1,458,564	78,903	5.72%	203,390	0	0.00%
<b>BUILDING MAINTENANCE</b>									
2002	1,936,130	144,826	8.08%	36,900	500	1.37%	1,899,230	144,326	8.22%
2001	1,791,304	97,757	5.77%	36,400	(315)	(0.86)%	1,754,904	98,072	5.92%
2000	1,693,547	(76,685)	(4.33)%	36,715	(485)	(1.30)%	1,656,832	(76,200)	(4.40)%
1999	1,770,232	115,733	7.00%	37,200	2,900	8.45%	1,733,032	112,833	6.96%
1998	1,654,499	109,679	7.10%	34,300	700	2.08%	1,620,199	108,979	7.21%
<b>CAPITAL IMPROVEMENTS</b>									
2002	9,189,773	2,432,024	35.99%	8,046,773	2,523,466	45.69%	1,143,000	(91,442)	(7.41)%
2001	6,757,749	2,931,892	76.63%	5,523,307	2,648,575	92.13%	1,234,442	283,317	29.79%
2000	3,825,857	(12,699,620)	(76.85)%	2,874,732	(13,442,945)	(82.38)%	951,125	743,325	357.71%
1999	16,525,477	1,034,840	6.68%	16,317,677	996,791	6.51%	207,800	38,049	22.41%
1998	15,490,637	819,760	5.59%	15,320,886	839,889	5.80%	169,751	(20,129)	(10.60)%

DEPARTMENT	EXPENSES			REVENUES			TAX LEVY		
	EXPENSES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	TAX LEVY	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
<b>CLERK OF CIRCUIT COURTS</b>									
2002	2,357,092	141,023	6.36%	1,615,950	75,750	4.92%	741,142	65,273	9.66%
2001	2,216,069	158,554	7.71%	1,540,200	74,300	5.07%	675,869	84,254	14.24%
2000	2,057,515	102,095	5.22%	1,465,900	(29,127)	(1.95)%	591,615	131,222	28.50%
1999	1,955,420	178,707	10.06%	1,495,027	(3,787)	(0.25)%	460,393	182,494	65.67%
1998	1,776,713	81,718	4.82%	1,498,814	128,037	9.34%	277,899	(46,319)	(14.29)%
<b>CONTINGENCY</b>									
2002	785,000	65,000	9.03%	0	0	0.00%	785,000	65,000	9.03%
2001	720,000	10,000	1.41%	0	0	0.00%	720,000	10,000	1.41%
2000	710,000	60,000	9.23%	0	0	0.00%	710,000	60,000	9.23%
1999	650,000	50,000	8.33%	0	0	0.00%	650,000	50,000	8.33%
1998	600,000	25,000	4.35%	0	0	0.00%	600,000	25,000	4.35%
<b>CORPORATION COUNSEL</b>									
2002	486,505	45,578	10.34%	196,697	(3,629)	(1.81)%	289,808	49,207	20.45%
2001	440,927	4,017	0.92%	200,326	8,175	4.25%	240,601	(4,158)	(1.70)%
2000	436,910	14,787	3.50%	192,151	(584)	(0.30)%	244,759	15,371	6.70%
1999	422,123	355,375)	9.19%	192,735	(32,419)	(14.40)%	229,388	679,565)	42.10%
1998	386,586	60,798	18.66%	225,154	55,296	32.55%	161,432	55,020	3.53%
<b>COUNTY BOARD OF SUPERVISORS</b>									
2002	323,680	11,509	3.69%	0	0	0.00%	323,680	11,509	3.69%
2001	312,171	5,541	1.81%	0	0	0.00%	312,171	5,541	1.81%
2000	306,630	241,347	8.54%	0	0	0.00%	306,630	24,134	8.54%
1999	282,496	1,848	0.66%	0	0	0.00%	282,496	1,848	0.66%
1998	280,648	2,471	0.89%	0	0	0.00%	280,648	2,471	0.89%
<b>COUNTY CLERK</b>									
2002	817,126	(6,555)	(0.80)%	245,455	4,855	2.02%	571,671	(11,410)	(1.96)%
2001	823,681	(25,774)	(3.03)%	240,600	11,500	5.02%	583,081	(37,274)	(6.01)%
2000	849,455	81,647	10.63%	229,100	66,800	41.16%	620,355	14,847	2.45%
1999	767,808	(135,618)	(15.01)%	162,300	(4,800)	(2.87)%	605,508	(130,818)	(17.77)%
1998	903,426	32,241	3.70%	167,100	2,370	1.44%	736,326	29,871	4.23%

DEPARTMENT	EXPENSES			REVENUES			TAX LEVY		
	EXPENSES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	TAX LEVY	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
<b>DEBT SERVICE</b>									
2002	5,319,121	(281,328)	(5.02)%	467,045	(43,180)	(8.46)%	4,852,076	(238,148)	(4.68)%
2001	5,600,449	184,441	3.41%	510,225	(144,323)	(22.05)%	5,090,224	328,764	6.90%
2000	5,416,008	357,988	7.08%	654,548	2,795	0.43%	4,761,460	355,193	8.06%
1999	5,058,020	516,034	11.36%	651,753	254,109	63.90%	4,406,267	261,925	6.32%
1998	4,541,986	(208,144)	(4.38)%	397,644	(136,771)	(25.59)%	4,144,342	(71,373)	(1.69)%
<b>DISTRICT ATTORNEY</b>									
2002	708,837	80,494	12.81%	213,708	63,294	42.08%	495,129	17,200	3.60%
2001	628,343	25,527	4.23%	150,414	13,328	9.72%	477,929	12,199	2.62%
2000	602,816	28,712	5.00%	137,086	13,562	10.98%	465,730	15,159	3.36%
1999	574,095	69,729	13.83%	123,524	47,336	62.13%	450,571	22,393	5.23%
1998	504,366	29,320	6.17%	76,188	7,852	11.49%	428,178	21,468	5.28%
<b>EMPLOYMENT &amp; TRAINING</b>									
2002	2,494,785	2,291,525	1127.39%	2,468,073	2,291,525	1,297.96%	26,712	0	0.00%
2001	203,260	(4,565,893)	(95.74)%	176,548	(4,565,893)	(96.28)%	26,712	0	0.00%
2000	4,769,153	2,139,697	81.37%	4,742,441	2,139,697	82.21%	26,712	0	0.00%
1999	2,629,456	(3,831,089)	(59.30)%	2,602,744	(3,831,089)	(59.55)%	26,712	0	0.00%
1998	6,460,545	4,103,825	174.13%	6,433,833	4,103,825	176.13%	26,712	0	0.00%
<b>FINANCE</b>									
2002	813,334	51,627	6.78%	77,570	25,066	47.74%	735,764	26,561	3.75%
2001	761,707	11,827	1.58%	52,504	(1,419)	(2.63)%	709,203	13,246	1.90%
2000	749,880	19,049	2.61%	53,923	3,245	6.40%	695,957	15,804	2.32%
1999	730,831	(98,220)	(11.85)%	50,678	2,730	5.69%	680,153	(100,950)	(12.92)%
1998	829,051	15,753	1.94%	47,948	2,073	4.52%	781,103	13,680	1.78%
<b>FORESTRY</b>									
2002	583,143	165,389	39.59%	542,280	154,202	39.73%	40,863	11,187	37.70%
2001	417,754	(72,170)	(14.73)%	388,078	(49,758)	(11.36)%	29,676	(22,412)	(43.03)%
2000	489,924	31,338	6.83%	437,836	62,261	16.58%	52,088	(30,923)	(37.25)%
1999	458,586	99,765	27.80%	375,575	102,942	37.76%	83,011	(3,177)	(3.69)%
1998	358,821	(71,113)	(16.54)%	272,633	(70,297)	(20.50)%	86,188	(816)	(0.94)%

DEPARTMENT	EXPENSES			REVENUES			TAX LEVY		
	EXPENSES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	TAX LEVY	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
<b>HEALTH</b>									
2002	3,633,820	351,330	10.70%	1,239,488	250,076	25.28%	2,394,332	101,254	4.42%
2001	3,282,490	189,492	6.13%	989,412	(125,346)	(11.24)%	2,293,078	314,838	15.92%
2000	3,092,998	264,515	9.35%	1,114,758	196,095	21.35%	1,978,240	68,420	3.58%
1999	2,828,483	636,734	29.05%	918,663	289,385	45.99%	1,909,820	347,349	22.23%
1998	2,191,749	175,895	8.73%	629,278	(11,170)	(1.74)%	1,562,471	187,065	13.60%
<b>HIGHWAY</b>									
2002	33,066,660	6,875,796	26.25%	26,902,861	6,399,279	31.21%	6,163,799	476,517	8.38%
2001	26,190,864	707,114	2.77%	20,503,582	534,081	2.67%	5,687,282	173,033	3.14%
2000	25,483,750	3,253,436	14.64%	19,969,501	3,030,859	17.89%	5,514,249	222,577	4.21%
1999	22,230,314	566,887	2.62%	16,938,642	365,752	2.21%	5,291,672	201,135	3.95%
1998	21,663,427	2,081,179	10.63%	16,572,890	1,927,575	13.16%	5,090,537	153,604	3.11%
<b>INSURANCE</b>									
2002	7,984,529	218,906	2.82%	7,984,529	218,906	2.82%	0	0	0.00%
2001	7,765,623	1,290,979	19.94%	7,765,623	1,290,979	19.94%	0	0	0.00%
2000	6,474,644	742,244	12.95%	6,474,644	742,244	12.95%	0	0	0.00%
1999	5,732,400	(440,950)	(7.14)%	5,732,400	(440,950)	(7.14)%	0	0	0.00%
1998	6,173,350	558,667	9.95%	6,173,350	558,667	9.95%	0	0	0.00%
<b>JUVENILE DISPOSITION AND INTAKE</b>									
2002	0	0	0.00%	0	0	0.00%	0	0	0.00%
2001	0	(583,719)	(100.00)%	0	(2,700)	(100.00)%	0	(581,019)	(100.00)%
2000	583,719	51,450	9.67%	2,700	(58,396)	(95.58)%	581,019	109,846	23.31%
1999	532,269	45,722	9.40%	61,096	(16,947)	(21.71)%	471,173	62,669	15.34%
1998	486,547	(2,262)	(0.46)%	78,043	8,774	12.67%	408,504	(11,036)	(2.63)%
<b>LAND CONSERVATION</b>									
2002	1,390,256	195,182	16.33%	1,220,262	189,499	18.38%	169,994	5,683	3.46%
2001	1,195,074	(1,672)	(0.14)%	1,030,763	(31,330)	(2.95)%	164,311	29,658	22.03%
2000	1,196,746	78,461	7.02%	1,062,093	74,380	7.53%	134,653	4,081	3.13%
1999	1,118,285	(63,276)	(5.36)%	987,713	(68,320)	(6.47)%	130,572	5,044	4.02%
1998	1,181,561	94,211	8.66%	1,056,033	93,608	9.73%	125,528	603	0.48%

DEPARTMENT	EXPENSES			REVENUES			TAX LEVY		
	EXPENSES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	TAX LEVY	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
<b>LIBRARY</b>									
2002	3,187,340	100,556	3.26%	171,275	(1,879)	(1.09)%	3,016,065	102,435	3.52%
2001	3,086,784	105,678	3.54%	173,154	3,179	1.87%	2,913,630	102,499	3.65%
2000	2,981,106	129,141	4.53%	169,975	33,173	24.25%	2,811,131	95,968	3.53%
1999	2,851,965	51,750	1.85%	136,802	(63,808)	(31.81)%	2,715,163	115,558	4.45%
1998	2,800,215	158,080	5.98%	200,610	72,517	56.61%	2,599,605	85,563	3.40%
<b>MEDICAL EXAMINER</b>									
2002	130,893	9,145	7.51%	0	0	0.00%	130,893	9,145	7.51%
2001	121,748	28,769	30.94%	0	0	0.00%	121,748	28,769	30.94%
2000	92,979	1,827	2.00%	0	0	0.00%	92,979	1,827	2.00%
1999	91,152	(2,575)	(2.75)%	0	0	0.00%	91,152	(2,575)	(2.75)%
1998	93,727	1,470	1.59%	0	0	0.00%	93,727	1,470	1.59%
<b>PARKS</b>									
2002	2,097,163	44,386	2.16%	661,393	(4,288)	(0.64)%	1,435,770	48,674	3.51%
2001	2,052,777	45,377	2.26%	665,681	2,481	0.37%	1,387,096	42,896	3.19%
2000	2,007,400	62,811	3.23%	663,200	25,865	4.06%	1,344,200	36,946	2.83%
1999	1,944,589	92,495	4.99%	637,335	26,687	4.37%	1,307,254	65,808	5.30%
1998	1,852,094	30,791	1.69%	610,648	14,997	2.52%	1,241,446	15,794	1.29%
<b>PERSONNEL</b>									
2002	882,928	21,042	2.44%	176,800	(45,000)	(20.29)%	706,128	66,042	10.32
2001	861,886	(39,751)	(4.41)%	221,800	400	0.18%	640,086	(40,151)	(5.90)%
2000	901,637	294,029	48.39%	221,400	219,900	14,660.00%	680,237	74,129	12.23%
1999	607,608	(168,937)	(21.75)%	1,500	0	0.00%	606,108	(168,937)	(21.80)%
1998	776,545	(13,347)	(1.69)%	1,500	0	0.00%	775,045	(13,347)	1.69%
<b>PLANNING JUSTICE SYSTEM ALTERNATIVES</b>									
2002	1,086,052	113,498	11.67%	203,917	71,179	53.62%	882,135	42,319	5.04%
2001	972,554	11,460	1.19%	132,738	(21,836)	(14.13)%	839,816	33,296	4.13%
2000	961,094	104,106	12.15%	154,574	4,359	2.90%	806,520	99,747	14.11%
1999	856,988	146,914	20.69%	150,215	72,313	92.83%	706,773	74,601	11.80%
1998	710,074	106,744	17.69%	77,902	5,251	7.23%	632,172	101,493	19.13%

DEPARTMENT	EXPENSES			REVENUES			TAX LEVY		
	EXPENSES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	TAX LEVY	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
<b>REGISTER OF DEEDS</b>									
2002	508,191	(67,160)	(11.67)%	682,476	(76,524)	(10.08)%	(174,285)	9,364	5.10%
2001	575,351	11,626	2.06%	759,000	27,619	3.78%	(183,649)	(15,993)	(9.54)%
2000	563,725	14,184	2.58%	731,381	89,681	13.98%	(167,656)	(75,497)	(81.92)%
1999	549,541	36,267	7.07%	641,700	36,309	6.00%	(92,159)	(42)	(0.05)%
1998	513,274	(96,560)	(15.83)%	605,391	50,038	9.01%	(92,117)	(146,598)	(269.08)%
<b>SHERIFF-EMERGENCY GOVERNMENT</b>									
2002	8,250,662	225,187	2.81%	513,262	(29,971)	(5.52)%	7,737,400	255,158	3.41%
2001	8,025,475	321,388	4.17%	543,233	44,769	8.98%	7,482,242	276,619	3.84%
2000	7,704,087	206,318	2.75%	498,464	25,349	5.36%	7,205,623	180,969	2.58%
1999	7,497,769	307,912	4.28%	473,115	12,311	2.67%	7,024,654	295,601	4.39%
1998	7,189,857	377,386	5.54%	460,804	(80,545)	(14.88)%	6,729,053	457,931	7.30%
<b>SHERIFF-ADULT CORRECTION FACILITY</b>									
2002	3,493,842	239,033	7.34%	490,967	137,130	38.76%	3,002,875	101,903	3.51%
2001	3,254,809	76,030	2.39%	353,837	(125,270)	(26.15)%	2,900,972	201,300	7.46%
2000	3,178,779	120,329	3.93%	479,107	5,000	1.05%	2,699,672	115,329	4.46%
1999	3,058,450	487,246	18.95%	474,107	160,629	51.24%	2,584,343	326,617	14.47%
1998	2,571,204	327,288	14.59%	313,478	41,815	15.39%	2,257,726	285,473	14.47%
<b>SHERIFF-JUVENILE DETENTION CENTER</b>									
2002	869,809	(86)	(0.01)%	200,000	(72,400)	(26.58)%	669,809	72,314	12.10%
2001	869,895	50,508	6.16%	272,400	100,400	58.37%	597,495	(49,892)	(7.71)%
2000	819,387	38,205	4.89%	172,000	(3,000)	(1.71)%	647,387	41,205	6.80%
1999	781,182	238,091	43.84%	175,000	127,250	266.49%	606,182	110,841	22.38%
1998	543,091	543,091	0.00%	47,750	47,750	0.00%	495,341	495,341	100.00%
<b>SHERIFF-SHELTER HOME</b>									
2002	727,420	(3,677)	(0.50)%	128,200	2,200	1.75%	599,220	(5,877)	(0.97)%
2001	731,097	59,198	8.81%	126,000	58,820	87.56%	605,097	378	0.06%
2000	671,899	28,839	4.48%	67,180	5,130	8.27%	604,719	23,709	4.08%
1999	643,060	(147,381)	(18.65)%	62,050	6,000	10.70%	581,010	(153,381)	(20.89)%
1998	790,441	(186,865)	(19.12)%	56,050	(19,400)	(25.71)%	734,391	(167,465)	(18.57)%

DEPARTMENT	EXPENSES			REVENUES			TAX LEVY		
	EXPENSES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	TAX LEVY	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
<b>SNOWMOBILECROSS COUNTRY SKI TRAILATV</b>									
2002	351,019	(44,268)	(11.20)%	292,488	(55,433)	(15.93)%	58,531	11,165	23.57%
2001	395,287	27,965	7.61%	347,921	8,875	2.62%	47,366	19,090	67.51%
2000	367,322	27,582	8.12%	339,046	15,103	4.66%	28,276	12,479	79.00%
1999	339,740	(114,677)	(25.24)%	323,943	(116,331)	(26.42)%	15,797	1,654	11.69%
1998	454,417	5,213	1.16%	440,274	7,323	1.69%	14,143	(2,110)	(12.98)%
<b>SOCIAL SERVICES\CHILD SUPPORT</b>									
2002	17,893,272	2,338,541	15.03%	12,345,321	1,620,767	15.11%	5,547,951	717,774	14.86%
2001	15,554,731	1,164,731	8.09%	10,724,554	222,261	2.12%	4,830,177	942,470	24.24%
2000	14,390,000	633,469	4.60%	10,502,293	68,028	0.65%	3,887,707	565,441	17.02%
1999	13,756,531	1,896,924	15.99%	10,334,265	1,846,572	21.50%	3,322,266	50,352	1.54%
1998	11,859,607	(442,789)	(3.60)%	8,587,693	(463,162)	(5.12)%	3,271,914	20,373	0.63%
<b>SOLID WASTE MANAGEMENT</b>									
2002	4,473,268	(46,232)	(1.02)%	4,473,268	(46,232)	(1.02)%	0	0	0.00%
2001	4,519,500	(39,705)	(0.87)%	4,519,500	(39,705)	(0.87)%	0	0	0.00%
2000	4,559,205	(521,919)	(10.27)%	4,559,205	(521,919)	(10.27)%	0	0	0.00%
1999	5,081,124	1,072,344	26.75%	5,081,124	815,524	19.12%	0	256,820	(100.00)%
1998	4,008,780	(466,165)	(10.42)%	4,265,600	(473,083)	(9.98)%	(256,820)	6,918	(2.62)%
<b>SOLID WASTE MANAGEMENT - DEBT</b>									
2002	256,790	213	0.08%	256,790	213	0.08%	0	0	0.00%
2001	256,577	862	0.34%	256,577	862	0.34%	0	0	0.00%
2000	255,715	(4,487)	(1.72)%	255,715	(4,487)	(1.72)%	0	0	0.00%
1999	260,202	3,382	1.32%	260,202	260,202	0.00%	0	(256,820)	(100.00)%
1998	256,820	(6,918)	(2.62)%	0	0	0.00%	256,820	(6,918)	(2.62)%
<b>SUPPORT OTHER AGENCIES (See pages A66 through A68)</b>									
2002	7,533,228	208,209	2.84%	0	0	0.00%	7,533,228	208,209	2.84%
2001	7,325,019	341,532	4.89%	0	0	0.00%	7,325,019	341,532	4.89%
2000	6,983,487	701,688	11.17%	0	0	0.00%	6,983,487	701,688	11.17%
1999	6,281,799	258,465	4.29%	0	0	0.00%	6,281,799	258,465	4.29%
1998	6,023,334	226,912	3.91%	0	0	0.00%	6,023,334	226,912	3.91%



DEPARTMENT	EXPENSES			REVENUES			TAX LEVY		
	EXPENSES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	TAX LEVY	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
<b>TRANSFERS BETWEEN FUNDS</b>									
2002	8,461,799	3,152,736	59.38%	8,461,799	3,152,736	59.38%	0	0	0.00%
2001	5,309,063	3,006,712	130.59%	5,309,063	3,006,712	130.59%	0	0	0.00%
2000	2,302,351	(1,214,907)	(34.54)%	2,302,351	(1,214,907)	(34.54)%	0	0	0.00%
1999	3,517,258	(2,095,695)	(37.34)%	3,517,258	(2,095,695)	(37.34)%	0	0	0.00%
1998	5,612,953	3,054,600	119.40%	5,612,953	3,054,600	119.40%	0	0	0.00%
<b>TREASURER</b>									
2002	504,882	(158,962)	(23.95)%	15,454,807	(236,536)	(1.51)%	(14,949,925)	77,574	0.52%
2001	663,844	12,953	1.99%	15,691,343	370,905	2.42%	(15,027,499)	(357,952)	(2.44)%
2000	650,891	210,700	47.87%	15,320,438	1,275,116	9.08%	(14,669,547)	(1,064,416)	(7.82)%
1999	440,191	(14,092)	(3.10)%	14,045,322	282,008	2.05%	(13,605,131)	(296,100)	(2.22)%
1998	454,283	165,811	57.48%	13,763,314	234,285	1.73%	(13,309,031)	(68,474)	(0.52)%
<b>UW-EXTENSION</b>									
2002	389,623	9,381	2.47%	40,652	(2,500)	(5.79)%	348,971	11,881	3.52%
2001	380,242	36,111	10.49%	43,152	1,861	4.51%	337,090	34,250	11.31%
2000	344,131	6,732	2.00%	41,291	(1,858)	(4.31)%	302,840	8,590	2.92%
1999	337,399	11,994	3.69%	43,149	3,468	8.74%	294,250	8,526	2.98%
1998	325,405	26,776	8.97%	39,681	20,339	105.15%	285,724	6,437	2.30%
<b>VETERANS ADMINISTRATION</b>									
2002	165,835	821	0.50%	13,000	0	0.00%	152,835	821	0.54%
2001	165,014	10,628	6.88%	13,000	(150)	(1.14)%	152,014	10,778	7.63%
2000	154,386	15	0.01%	13,150	(1,150)	(8.04)%	141,236	1,165	0.83%
1999	154,371	(1,394)	(0.89)%	14,300	6,950	94.56%	140,071	(8,344)	(5.62)%
1998	155,765	40	0.03%	7,350	(3,135)	(29.90)%	148,415	3,175	2.19%
<b>ZONING</b>									
2002	681,894	36,120	5.59%	366,156	26,507	7.80%	315,738	9,613	3.14%
2001	645,774	29,114	4.72%	339,649	15,630	4.82%	306,125	13,484	4.61%
2000	616,660	19,978	3.35%	324,019	11,103	3.55%	292,641	8,875	3.13%
1999	596,682	20,738	3.60%	312,916	35,757	12.90%	283,766	(15,019)	(5.03)%
1998	575,944	13,885	2.47%	277,159	1,216	0.44%	298,785	12,669	4.43%

DEPARTMENT	EXPENSES			REVENUES			TAX LEVY		
	EXPENSES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	TAX LEVY	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
<b>CENTRAL WISCONSIN AIRPORT</b>									
2002	1,966,982	(108,390)	(5.22)%	1,966,982	(108,390)	(5.22)%	0	0	0.00%
2001	2,075,372	204,262	10.92%	2,075,372	204,262	10.92%	0	0	0.00%
2000	1,871,110	(217,664)	(10.42)%	1,871,110	(217,664)	(10.42)%	0	0	0.00%
1999	2,088,774	(5,408,627)	(72.14)%	2,088,774	(5,519,515)	(72.55)%	0	110,888	100.00%
1998	7,497,401	5,927,295	377.51%	7,608,289	5,927,295	352.61%	(110,888)	0	0.00%
<b>CENTRAL WISCONSIN AIRPORT DEBT</b>									
2002	496,429	9,398	1.93%	496,429	9,398	1.93%	0	0	0.00%
2001	487,031	24,701	5.34%	487,031	24,701	5.34%	0	0	0.00%
2000	462,330	108,345	30.61%	462,330	108,345	30.61%	0	0	0.00%
1999	353,985	243,097	219.23%	353,985	353,985	0.00%	0	(110,888)	(100.00)%
1998	110,888	0	0.00%	0	0	0.00%	110,888	0	0.00%
<b>SPECIAL EDUCATION</b>									
2002	3,773,142	50,624	1.36%	3,773,142	50,624	1.36%	0	0	0.00%
2001	3,722,518	88,754	2.44%	3,722,518	88,754	2.44%	0	0	0.00%
2000	3,633,764	(500,029)	(12.10)%	3,633,764	(500,029)	(12.10)%	0	0	0.00%
1999	4,133,793	53,502	1.31%	4,133,793	53,502	1.31%	0	0	0.00%
1998	4,080,291	308,548	8.18%	4,080,291	308,548	8.18%	0	0	0.00%
<b>TOTALS</b>									
2002	143,419,195	19,667,711	15.89%	105,269,616	17,179,089	19.50%	38,149,579	2,488,622	6.98%
2001	123,751,484	6,182,034	5.26%	88,090,527	3,884,469	4.61%	35,660,957	2,297,565	6.89%
2000	117,569,450	(4,982,519)	(4.07)%	84,206,058	(7,489,529)	(8.17)%	33,363,392	2,507,010	8.12%
1999	122,551,969	(4,018,342)	(3.17)%	91,695,587	(5,805,808)	(5.95)%	30,856,382	1,787,466	6.15%
1998	126,570,311	18,055,442	16.64%	97,501,395	16,336,480	20.13%	29,068,916	1,718,962	6.29%

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**MARATHON COUNTY  
FIVE-YEAR SUPPORT FOR OTHER AGENCIES COMPARISON  
1998 - 2002**

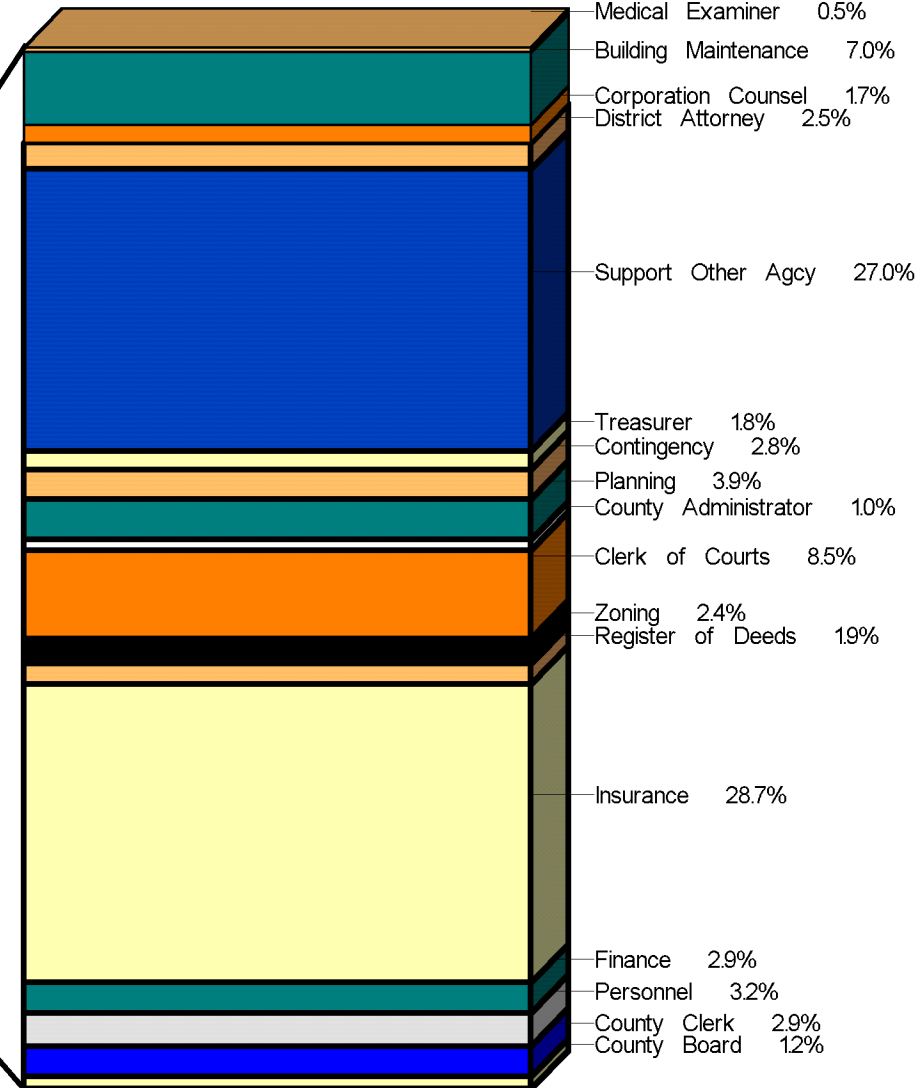
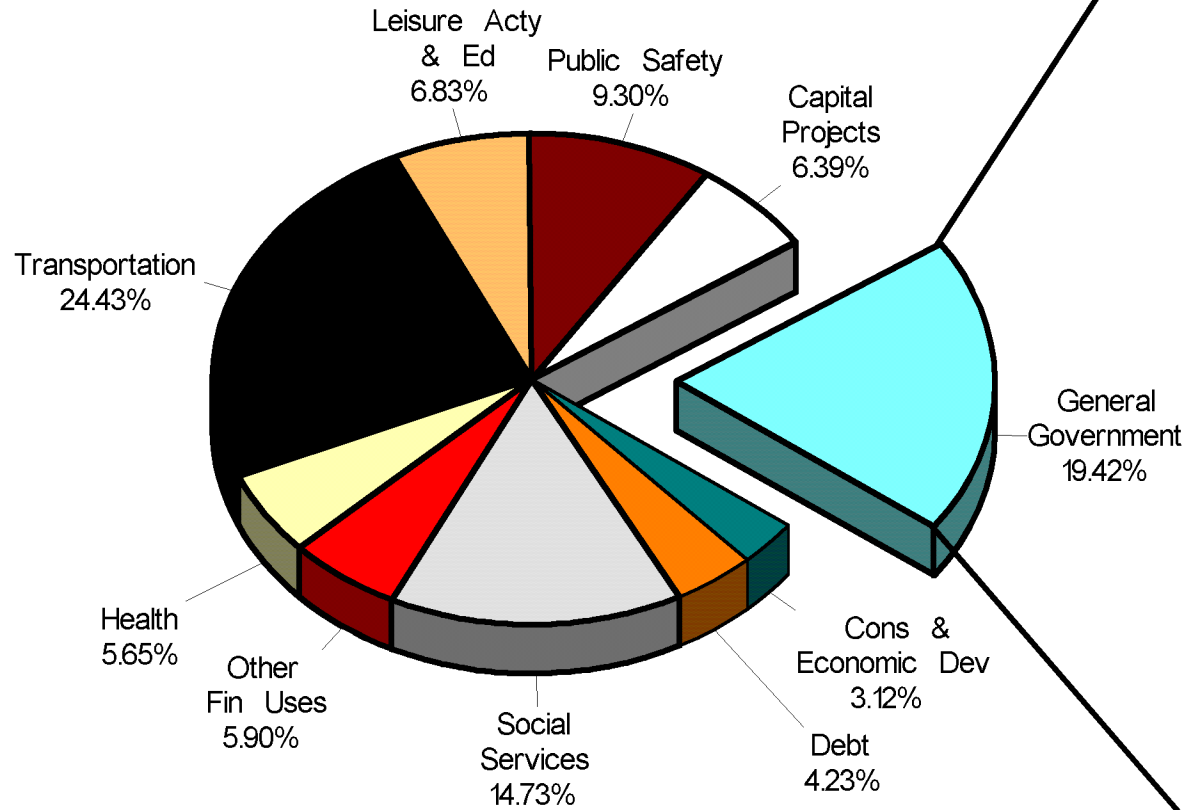
AGENCY	EXPENSE			REVENUE			TAX LEVY		
	DOLLARS	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	DOLLARS	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	DOLLARS	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
<b>BADGER STATE GAMES</b>									
2002	16,000	4,000	33.33%	0	0	0.00%	16,000	4,000	33.33%
2001	12,000	0	0.00%	0	0	0.00%	12,000	0	0.00%
2000	12,000	0	0.00%	0	0	0.00%	12,000	0	0.00%
1999	12,000	0	0.00%	0	0	0.00%	12,000	0	0.00%
1998	12,000	0	0.00%	0	0	0.00%	12,000	0	0.00%
<b>COMMUNITY ACTION</b>									
2002	30,000	0	0.00%	0	0	0.00%	30,000	0	0.00%
2001	30,000	0	0.00%	0	0	0.00%	30,000	0	0.00%
2000	30,000	1,000	3.45%	0	0	0.00%	30,000	1,000	3.45%
1999	29,000	3,000	11.54%	0	0	0.00%	29,000	3,000	11.54%
1998	26,000	0	0.00%	0	0	0.00%	26,000	0	0.00%
<b>ECONOMIC DEVELOPMENT</b>									
2002	114,680	0	0.00%	0	0	0.00%	114,680	0	0.00%
2001	114,680	0	0.00%	0	0	0.00%	114,680	0	0.00%
2000	114,680	0	0.00%	0	0	0.00%	114,680	0	0.00%
1999	114,680	(28,670)	(20.00)%	0	0	0.00%	114,680	(28,670)	(20.00)%
1998	143,350	0	0.00%	0	0	0.00%	143,350	0	0.00%
<b>HISTORICAL SOCIETY</b>									
2002	46,988	1,369	3.00%	0	0	0.00%	46,988	1,369	3.00%
2000	45,619	1,329	3.00%	0	0	0.00%	45,619	1,329	3.00%
1999	44,290	1,290	3.00%	0	0	0.00%	44,290	1,290	3.00%
1998	43,000	0	0.00%	0	0	0.00%	43,000	0	0.00%
1997	43,000	1,400	3.37%	0	0	0.00%	43,000	1,400	3.37%

AGENCY	EXPENSE			REVENUE			TAX LEVY		
	DOLLARS	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	DOLLARS	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	DOLLARS	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
<b>HUMANE SOCIETY</b>									
2002	50,000	50,000	100.00%	0	0	0.00%	50,000	50,000	100.00%
2001	0	0	0.00%	0	0	0.00%	0	0	0.00%
2000	0	0	0.00%	0	0	0.00%	0	0	0.00%
1999	0	0	0.00%	0	0	0.00%	0	0	0.00%
1998	0	0	0.00%	0	0	0.00%	0	0	0.00%
<b>ITBEC</b>									
2002	0	(9,350)	(100.00)%	0	0	0.00%	0	(9,350)	(100.00)%
2001	9,350	0	0.00%	0	0	0.00%	9,350	0	0.00%
2000	9,350	50	0.54%	0	0	0.00%	9,350	50	0.54%
1999	9,300	9,300	100.00%	0	0	0.00%	9,300	9,300	100.00%
1998	0	0	0.00%	0	0	0.00%	0	0	0.00%
<b>LAKEVIEW PROF PLAZA RENT</b>									
2002	0	0	0.00%	0	0	0.00%	0	0	0.00%
2001	0	0	0.00%	0	0	0.00%	0	0	0.00%
2000	0	(141,280)	(100.00)%	0	0	0.00%	0	(141,280)	(100.00)%
1999	141,280	0	0.00%	0	0	0.00%	141,280	0	0.00%
1998	141,280	310	0.22%	0	0	0.00%	141,280	310	0.22%
<b>MANAGEMENT FEES</b>									
2002	0	0	0.00%	0	0	0.00%	0	0	0.00%
2001	0	0	0.00%	0	0	0.00%	0	0	0.00%
2000	0	(7,500)	(100.00)%	0	0	0.00%	0	(7,500)	(100.00)%
1999	7,500	0	0.00%	0	0	0.00%	7,500	0	0.00%
1998	7,500	0	0.00%	0	0	0.00%	7,500	0	0.00%
<b>WOMAN'S COMMUNITY</b>									
2002	24,400	710	3.00%	0	0	0.00%	24,400	710	3.00%
2001	23,690	690	3.00%	0	0	0.00%	23,690	690	3.00%
2000	23,000	0	0.00%	0	0	0.00%	23,000	0	0.00%
1999	23,000	68	0.30%	0	0	0.00%	23,000	68	0.30%
1998	22,932	1,092	5.00%	0	0	0.00%	22,932	1,092	5.00%
<b>CITY-COUNTY DATA CENTER</b>									

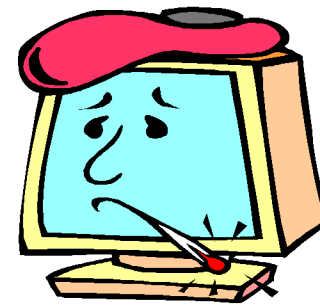
AGENCY	EXPENSE			REVENUE			TAX LEVY		
	DOLLARS	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	DOLLARS	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	DOLLARS	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
2002	1,188,772	16,385	1.40%	0	0	0.00%	1,188,772	16,385	1.40%
2001	1,172,387	(8,750)	(0.74)%	0	0	0.00%	1,172,387	(8,750)	(0.74)%
2000	1,181,137	25,284	2.19%	0	0	0.00%	1,181,137	25,284	2.19%
1999	1,155,853	92,221	8.67%	0	0	0.00%	1,155,853	92,221	8.67%
1998	1,063,632	42,470	4.16%	0	0	0.00%	1,063,632	42,470	4.16%
<b>HEALTH CARE CENTER</b>									
2002	6,062,388	145,095	2.45%	0	0	0.00%	6,062,388	145,095	2.45%
2001	5,917,293	348,263	6.25%	0	0	0.00%	5,917,293	348,263	6.25%
2000	5,569,030	822,844	17.34%	0	0	0.00%	5,569,030	822,844	17.34%
1999	4,746,186	182,546	4.00%	0	0	0.00%	4,746,186	182,546	4.00%
1998	4,563,640	181,640	4.15%	0	0	0.00%	4,563,640	181,640	4.15%
<b>TOTAL</b>									
2002	7,533,228	208,209	2.84%	0	0	0.00%	7,533,228	208,209	2.84%
2001	7,325,019	341,532	4.89%	0	0	0.00%	7,325,019	341,532	4.89%
2000	6,983,487	701,688	11.17%	0	0	0.00%	6,983,487	701,688	11.17%
1999	6,281,799	258,465	4.29%	0	0	0.00%	6,281,799	258,465	4.29%
1998	6,023,334	226,912	3.91%	0	0	0.00%	6,023,334	226,912	3.91%

# MARATHON COUNTY

## 2002 Expense Budget by Activity



Detail by Percentage of General Government Expenses



# COUNTY BOARD OF SUPERVISORS

## MARATHON COUNTY BOARD OF SUPERVISORS RETREAT

### Land Use Committee

#### Accomplishments:

Watershed project  
    quality of water in Marathon County  
    lower Rib River project  
Develop water testing method for quality of river water with  
    Portage county  
Work with major dairy expansions  
Intensive management grazing – technician hired and plan  
    implemented  
    mega dairies and family farms

#### Challenges:

Replace grant funded positions  
Master land and water use management plan  
Contribute tax dollars from increased valuations for land use  
    planning  
    -agriculture vs. residents vs. businesses  
Accept responsibility for management and enforcement

### Personnel Committee

#### Accomplishments:

Health insurance converted to a PPO  
Established an employee contribution of 5%

-saved \$250,000/year  
Self funding worker's compensation

#### Challenges:

Improved labor/management relations on health insurance  
Management education to prevent employee relations legal actions  
Satisfied employees

#### Issues:

Satisfied work force  
Effective and efficient  
Retention  
Recruitment  
Environment of work

### Law Enforcement Committee

#### Accomplishments:

Ordinance changes – civil service/ dogs  
Deputy residency request reviewed  
Sheriff service fees reviewed

#### Challenges:

Create new dispatch facility issues  
Court room security issues



## Aging and Disability Resource Center Committee

### Accomplishments:

Name change ( Commission on Aging to Aging and Disability Resource Center ) – state required  
Moved ADRC to North central Health Care Facilities campus  
Program expansions  
Compliance with new state and federal program mandates

### Challenges:

Meet growing and changing needs of elderly, long term care., disabled residents  
Meet long term care issues

### Issues:

Secure more funding for transportation to services

## Social Services Committee

### Accomplishments:

Hired new Social Services Director – Larry Hagar  
Implement evaluation of child support section to use customer service concepts  
Merger of Children's Court Services and Social Services  
Ended general relief program  
Director and Board evaluations

### Challenges:

Youth and elderly issues  
impact on social services programs

## Highway Committee

### Accomplishments:

Access management process for all highways (culverts, etc.)  
Replacing deficient bridges  
Local arterial circulation plan with planning and MPO

## Finance and Property Committee

### Accomplishments:

Stable tax rate at 46.21/1000  
Prepay debt – existing general government debt eliminated by 2004  
Provide adequate funding and keep buildings in good repair

### Challenges:

Sales tax on Internet? Project a \$1million/year loss  
Funding formulas from state and federal sources  
Budget issues

## Forestry/ Recreation/ Zoning Committee

Promote health income planning – quality of life #1

### Accomplishments:

Shoreland zoning improvement  
Zone mapping  
Local codes  
Adopt private sewer ordinance

Land acquisition – forestry/recreation of 489 acres  
Established forest advisory committee  
Timber sales revenue up 6% over 1997 (\$845,000 under contract for cutting)  
Assisted in the lighted trail project for the 9 Mile Forest trail

**Challenges:**

Update nonmetallic mining ordinance per stat. Rule  
Smart Growth 2000 planning  
Buy more land at reduced cost  
Educate citizen advisory committee for help (9 Mile Forest multiple uses)  
Balance recreational use with other uses  
Increase Snowmobile/ATV Coordinator position to full time from .75  
ATV Park and Bike use fee for 9-Mile Forest

**Issues:**

Should we be in land purchase to sell timber to raise revenue?  
Should we purchase land to expand recreational opportunities?

**Extension Education Committee**

**Accomplishments:**

Hired a person with land use planning expertise for land use education for residents and town officials  
Prevention programming – early childhood newsletter/ positive youth development – 4H clubs  
Increase family self sufficiency  
-futures market for family dairy farmers

**Challenges:**

Land use planning – Environment Committee, Technical Advisory Committee  
Keep distressed farmers farming  
Emphasis on children – prevent detention of juveniles  
-Garden projects – low income families  
More education – add **Horticulturist?**  
Keep the information source newsletter and phone information available and used

**Planning Committee**

**Accomplishments:**

Restructure committees of county board  
Land Use Committee  
Coordinate major State and Federal issues ( legislative and regulatory)  
-Monitor activity  
Planning retreats

**Challenges:**

Keep Board well informed of current and emerging issues  
Board act smoothly on issues  
To be effective and be able to influence other government structures  
Work with all municipalities and communities road/highway and land use issues

**Issues:**

When/How to refer issues to committee  
Do we have the right committees?

## **Facilitators Commentary**

It is evident that the County Board accomplishes many of the tasks, which it undertakes through its committee structure. It was also evident that committees rely a great deal on department directors for future direction of specific programs.

There appears to be an opportunity for leadership alignment by the entire Board on major current and future issues, which face the County. While the committee structure is key to accomplishing work, leadership on major critical issues must emanate from an aligned Board as a whole. Perhaps the Boards leadership activities would benefit from time by the total Board being spent learning about, discussing and aligning upon a future vision of success on each of the major criteria issues, which confront the County:

Committee chairs and membership could then approach their respective departments with specific requests / goals for outcomes, and the department directors could apply their expertise to accomplishing these goals. The responsibility of the Board would then be:

- Provide leadership direction through goal setting

- Monitor progress

- Report out progress to entire Board and request future aligned upon direction

## **Purpose of County Board as described by Participants**

- Plan and organize the future of Marathon County for the residents

- To facilitate the county mission statement

- Set policies, direction and management for the counties services

- To provide leadership

## **The County Board accomplishes these activities by:**

- Allocating resources

- Creating rules and policies

- Acting on agenda items of the County Board meetings

- Committees developing agendas and over seeing department work

- Fulfilling statutory requirements

## **The County Board measures success in achieving its purpose when:**

- Public tells us through re-election

- The County is in compliance with State and Federal requirements

**And we know we:**

- Use resources wisely
- Have a stable tax base
- Control costs of County Government
- Can react to things in a timely manner

**Facilitators Commentary**

The measures of success do not appear fully aligned with the County Board purpose. The success measures focus on operations and the doing of things while the purpose focuses on leading and the future for the residents of the County. This mismatch suggests most of the emphasis of the County Board is on doing rather than providing leadership. Examples of more appropriate measures of success might be:

- The existence of an aligned upon vision for the future of Marathon County in specific critical areas
- Clearly articulated goals for the development of services for specific groups of constituents
- The existence of defined processes and time lines for the implementation of programs (i.e.: land use, transportation systems, elderly housing, etc.)

These measures of success would better represent leadership goals.

**Major Categories of Areas of Importance for 2000 and beyond:**

- Human Services
- Economic Development
- Land Use Planning
- Resource Management
- Law and Justice
- Infrastructure and Airport

**Characteristics which describe success in the 6 critical area categories in the year 2004 (These are not necessarily in order of priority):**

**Human Services**

Accessibility for all residents to all county provided human services

-(Criteria which defines what satisfactory accessibility must be developed.) Parameters of accessibility: participants, services used?

Utilization of County Government services

Customer Service focused delivery of Governments services

C Proper balance of prevention and intervention type programs

Appropriate services are available and anticipated the needs of the aging population

**Economic Development**

Creation and retention of jobs in Marathon County are at predetermined level of success

The County is in partnership to support private sector development

The County is actively engaged in the support and promotion international trade

County Government is active in supporting quality of life objectives for residents

**Land Use Planning**

Implementation of the Smart Growth Program has been successfully facilitated

Appropriate land development is occurring throughout the county

Each municipality has effectively managed land development

Municipalities cooperate / collaborate with plans

Implement the plans

The Counties water meets/exceeds desired levels of cleanliness

**Resource Management**

**Money – People**

The County effectively and efficiently manages and delivers programs which are mandated

The County effectively and efficiently manages and delivers those programs and services voters mandate and / or need / request

The County is debt free by 2004  
Accountability for budget expenditures

### **Law and Justice**

Citizens report “feeling safe”  
Marathon County compares well with benchmark data from other similar committees  
Budget allocations requirements for public safety are within normal requirements  
Equal justice for all residents  
The legal system deal appropriately with crime and criminals

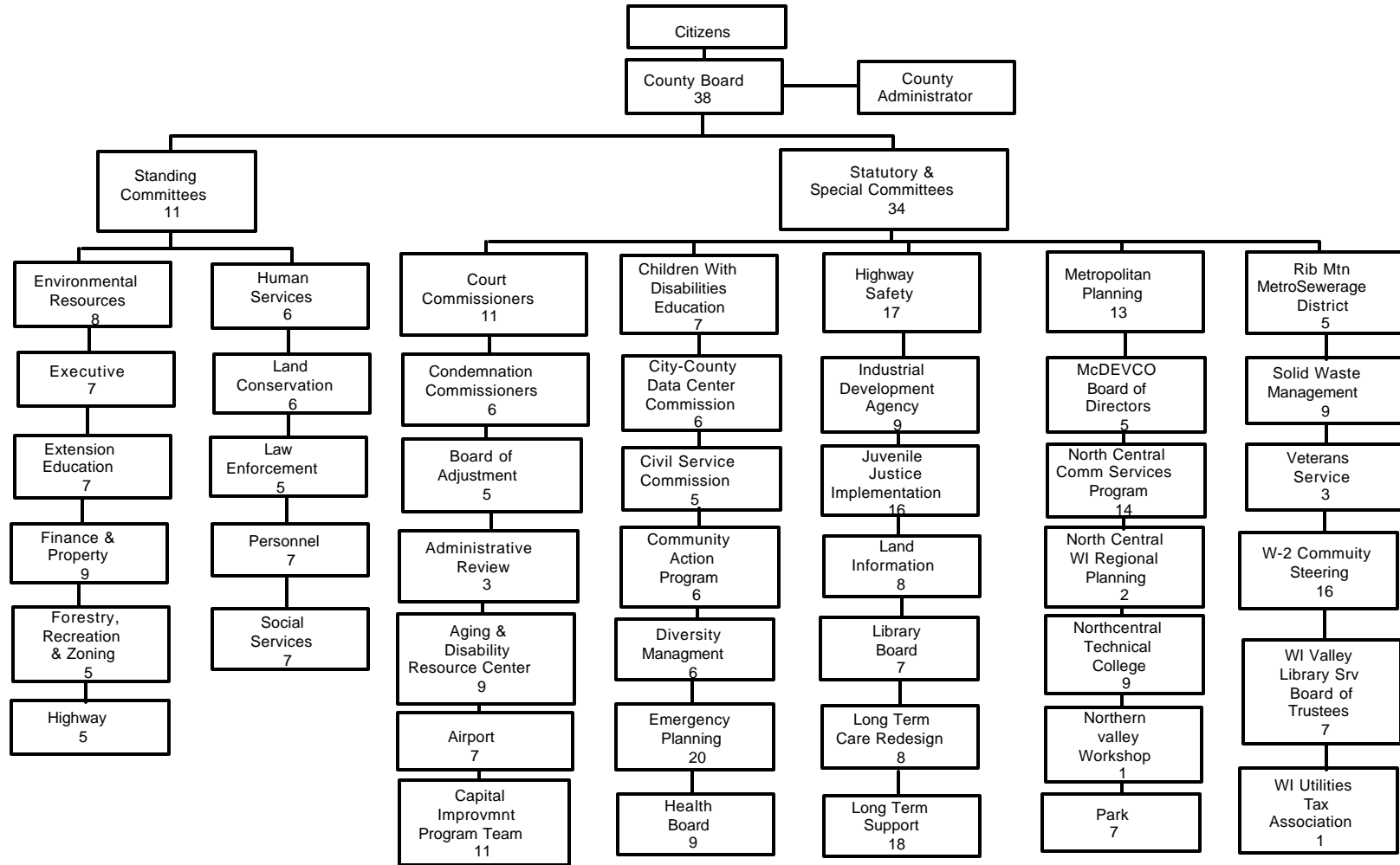
### **Infrastructure (including Airport Facility)**

Transportation systems are appropriately developed and maintained to meet residents needs  
    Highways and roads  
    Mass transportation  
    Air/rail  
Reasonable egress and ingress to destinations within county  
Effective governance is functioning in County Government  
Law enforcement/safety are present to protect citizens  
Residents report “feeling safe”  
County buildings are appropriately maintained and additional facilities are available to house those County services which have been developed consistent with residents needs / wishes

### **Facilitators Note**

From the discussion, there was evidence of some alignment on a successful Marathon County in the year 2004. In an ideal situation, the entire membership of the County Board would have a clear, concise and agreed upon picture of what a successful Marathon County looks like in 2004. To move from the current situation toward ideal, will require greater discussion and alignment by Board members. If the Board doesn't have an agreement upon future vision for the Counties success, it is impossible for the Board to provide the leadership, which it stated as its purpose. The Board would benefit from increased discussion about what success is in each of the six (6) critical areas, and the establishment of specific criteria for success.

# MARATHON COUNTY BOARD, DEPARTMENTS AND COMMITTEES



## COUNTY BOARD OF SUPERVISORS

FUND: 100 General Fund  
 ORG1: 100 County Board of Supervisors

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 195,231	206,097	206,097	128,717	206,097	Personal Services	\$ 213,877	213,893	213,893
11,155	32,920	32,920	21,870	29,375	Contractual Services	29,750	29,750	29,750
86,102	73,154	73,154	36,262	77,747	Supplies and Expense	80,037	80,037	80,037
<b>\$ 292,488</b>	<b>312,171</b>	<b>312,171</b>	<b>186,849</b>	<b>313,219</b>	<b>Total Expenditures</b>	<b>\$ 323,664</b>	<b>323,680</b>	<b>323,680</b>
\$ 0	0	0	4,755	4,755	Miscellaneous Revenue	\$ 0	0	0
<b>\$ 0</b>	<b>0</b>	<b>0</b>	<b>4,755</b>	<b>4,755</b>	<b>Total Revenues</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>
<b>\$ 292,488</b>	<b>312,171</b>	<b>312,171</b>	<b>182,094</b>	<b>308,464</b>	<b>TAX LEVY</b>	<b>\$ 323,664</b>	<b>323,680</b>	<b>323,680</b>



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# CLERK OF CIRCUIT COURT

## MISSION STATEMENT

The role of Wisconsin's court system is to protect individuals' rights, privileges and liberties, to maintain the rule of law, and to provide a forum for the resolution of disputes that is fair, accessible, independent, and effective.

The mission of the Clerk of Circuit Court is to coordinate and manage the general business and financial operations of the Marathon County Circuit Courts. Our goal is to provide superior justice-related support services to all participants and the general public. This office receives, files and maintains all of the documentation necessary to create and preserve the official court record. This office receives and disburses bail, fines and forfeitures, and fees as provided for by state statute or upon order of the court. We strive to support and assist other county and state agencies through the coordination of our services, and the collection and reporting of case related information.

## PROGRAMS/SERVICES

The duties of this elected office, as prescribed by state statute and established through local procedure, include the following services:

### CASE MANAGEMENT AND EVENT TRACKING

All automated and manual procedures for proper handling of cases filed with the courts is a primary responsibility. Initiating the case, receiving and filing papers, recording relevant information on the official record or docket and monitoring the case by regular checking for scheduled activities or necessary follow up actions as well as timely dispositions and proper record storage are major components of this duty.

### CALENDAR MANAGEMENT/SCHEDULING

All cases must be processed in the most expeditious manner. The court's automated system (CCAP) is the essential tool for monitoring the case and assuring that all court activities are planned and scheduled in the appropriate time frame with the information readily available for all system users.

### CASE RELATED FINANCIAL SERVICES

With the increasing demand for fiscal accountability, the courts are now managing all assessments through the sophisticated financial component of the court's automated system. Debts to the court become accounts receivable and pay plans and reminder documents are system generated assisting the staff in improved collection efforts. Receipting and reconciliations are system driven and maintained for reference.

### OPERATION AND BUDGET PLANNING

This is an ongoing effort by management personnel in the courts, continually assessing short and long range changes and needs to enable the system to respond with flexibility and innovation. The primary focus is to accomplish this with existing resources as much as possible.

### RECORDS MANAGEMENT

Storage of all records has become a serious issue for the courts. As space becomes a rare commodity and file storage continues to grow, plans must be put in place to use technology to deal with this issue. Current storage of records to comply with state statutes and court rules demand continual attention.

## **COURTROOM OPERATING SUPPORT**

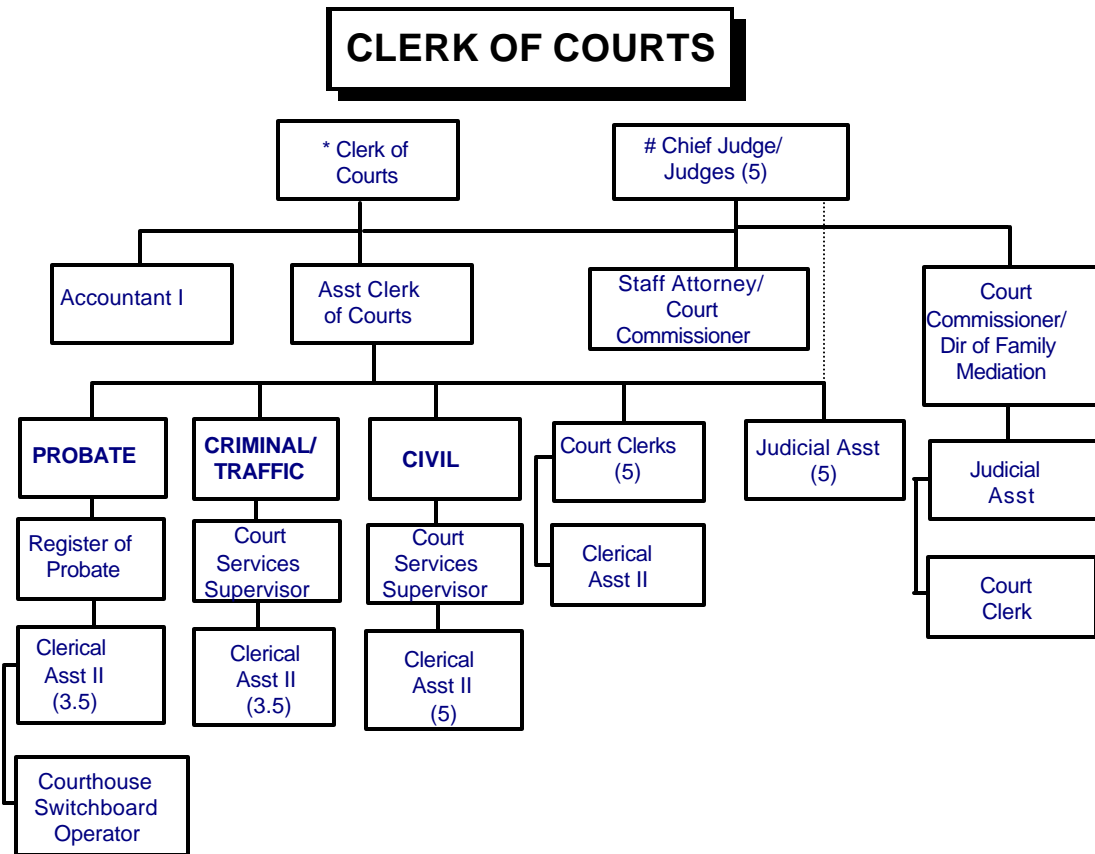
Marathon County currently staffs six full time courtrooms. Each court conducting business on a daily basis requires varying staffing levels including clerks, reporters, bailiffs and interpreters as well as equipment needs. Rooms are of different sizes and branch locations are frequently changed to accommodate assorted hearings. Media concerns and requests are also addressed.

## **JUROR MANAGEMENT**

Each of the five branches conduct jury trials; often more than one trial may be occurring simultaneously. This department is responsible for the random selection of a jury pool of approximately 3200 persons annually. From this group, individuals are qualified and assigned to a panel and then called to appear as needed for trials. Orientation, recordkeeping, jury pay and system evaluation are performed as part of this service.

## **FACILITY PLANNING**

Current and future space utilization needs are continually evaluated. Staff location, evidence and file storage and jury assembly needs are immediate concerns. Occupancy of a sixth newly constructed courtroom with adjacent office areas is expected by the beginning of 2001. Plans continue for a jury assembly area and a centralized receipt area for all court operations.



\*Elected Official

#Judges are considered state employees and are elected

T The Justice Alternative Coordinator and ½ time clerical were transferred to the Planning Department

Number of Positions (FTE)	1993	1994	1995	T1996	1997	1998	1999	2000	2001	2002
Union (FTE)	24.00	24.00	26.50	25.50	26.00	26.00	30.00	28.00	28.00	28.00
Non-Union (FTE)	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Elected	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00
<b>TOTAL</b>	<b>34.00</b>	<b>34.00</b>	<b>36.50</b>	<b>35.50</b>	<b>36.00</b>	<b>36.00</b>	<b>41.00</b>	<b>39.00</b>	<b>39.00</b>	<b>39.00</b>

## CLERK OF COURTS/FAMILY COURT COMMISSIONER

FUND: 100 General Fund  
 ORG1: 105 Clerk of Court/Family Court Commissioner

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 1,419,200	1,598,624	1,557,604	961,149	1,557,604	Personal Services	\$ 1,662,058	1,666,442	1,666,442
525,834	500,130	500,130	427,412	593,050	Contractual Services	603,425	581,175	581,175
92,525	112,115	112,115	54,597	111,965	Supplies and Expense	146,968	120,325	120,325
4,319	4,700	4,700	2,619	4,000	Fixed Charges	4,500	4,500	4,500
0	500	500	0	0	Grants, Contributions & Other	250	250	250
<b>\$ 2,041,878</b>	<b>2,216,069</b>	<b>2,175,049</b>	<b>1,445,777</b>	<b>2,266,619</b>	<b>Total Expenditures</b>	<b>\$ 2,417,201</b>	<b>2,372,692</b>	<b>2,372,692</b>
\$ 432,485	430,000	430,000	214,676	430,000	Intergov't Grants & Other	\$ 430,000	430,000	430,000
621,473	525,600	525,600	385,479	555,450	Fines, Forfeits and Penalties	555,450	565,450	565,450
509,143	475,100	475,100	372,326	519,400	Public Charges for Services	497,100	527,100	527,100
105,814	109,500	109,500	4,384	109,000	Intergov't Charges for Service	109,000	109,000	19,000
0	0	0	2,819	2,819	Miscellaneous Revenue	0	0	0
<b>\$ 1,668,915</b>	<b>1,540,200</b>	<b>1,540,200</b>	<b>979,684</b>	<b>1,616,669</b>	<b>Total Revenues</b>	<b>\$ 1,591,550</b>	<b>1,631,550</b>	<b>1,541,550</b>
<b>\$ 372,963</b>	<b>675,869</b>	<b>634,849</b>	<b>466,093</b>	<b>649,950</b>	<b>TAX LEVY</b>	<b>\$ 825,651</b>	<b>741,142</b>	<b>741,142</b>

## **MEDICAL EXAMINER'S OFFICE**

### **MISSION STATEMENT**

The Medical Examiner's Office is dedicated to providing professional, accurate, and efficient medicolegal death investigation to the residents of Marathon County. The Medical Examiner's Office will investigate deaths, issue cremation authorizations and issue disinterment permits as prescribed by Wisconsin State Statutes. The Medical Examiner and/or his deputies shall have the authority to order autopsies or other tests, obtain specimens, and gather evidence to aid in death investigations. The Medical Examiner will serve the citizens of Marathon County as prescribed in Wisconsin State Statutes Chapters 20, 30, 48, 59, 63, 69, 102, 246, 257, 340, 346, 350, 445, 607, 632, 782, 815, 885, 893, 940, 972, 976, and 979.

### **PROGRAMS/SERVICES**

The primary responsibility of the Medical Examiner is to provide professional death investigation whenever and wherever it is needed in our community. This includes all homicides, suicides, accidental deaths, and sudden, unexpected or suspicious deaths. The Medical Examiner's Office is also required to inquire as to the cause and manner of deaths where the body will be cremated and authorize all cremations. All disinterments are authorized by the Medical Examiner.

The Medical Examiner is required to plan and participate in multiple death disaster preparedness.

The Marathon County Medical Examiner holds a position on the Highway Safety Commission.

The Marathon County Medical Examiner's Office also provides public education to several area schools and organizations. Topics addressed by the Medical Examiner include; suicide prevention, alcohol and drug abuse, drinking and driving, and violent death.

**MEDICAL EXAMINER**

Medical  
Examiner

\*Elected Official

#6 Deputy Coroners classified as casual employees assist in this department

Number of Positions (FTE)	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Non-Union (FTE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
<b>TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## MEDICAL EXAMINER

FUND: 100 General Fund  
 ORG1: 110 Medical Examiner

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 57,878	73,098	73,098	46,159	73,098	Personal Services	\$ 77,890	77,916	77,916
30,857	40,250	40,250	17,466	76,250	Contractual Services	77,225	43,725	43,725
5,836	8,050	8,050	4,989	9,750	Supplies and Expense	9,600	9,000	9,000
307	350	350	232	350	Fixed Charges	252	252	252
0	0	0	0	0	Capital Outlay	2,550	0	0
<b>\$ 94,878</b>	<b>121,748</b>	<b>121,748</b>	<b>68,846</b>	<b>159,448</b>	<b>Total Expenditures</b>	<b>\$ 167,517</b>	<b>130,893</b>	<b>130,893</b>
\$ 0	0	0	1,241	1,241	Miscellaneous Revenue	\$ 0	0	0
<b>\$ 0</b>	<b>0</b>	<b>0</b>	<b>1,241</b>	<b>1,241</b>	<b>Total Revenues</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>
<b>\$ 94,878</b>	<b>121,748</b>	<b>121,748</b>	<b>67,605</b>	<b>158,207</b>	<b>TAX LEVY</b>	<b>\$ 167,517</b>	<b>130,893</b>	<b>130,893</b>



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# COUNTY ADMINISTRATOR

## **MISSION STATEMENT**

The County Administrator serves as the Chief Administrative Officer of the County, and coordinates and manages all functions of County government that are not specifically vested in other boards, commissions, or elected officials.

## **PROGRAMS/SERVICES**

### **Annual Budget**

The annual budget is the single most important duty of the County Administrator as it relates to the County Board. Under statute, the Administrator is charged with submitting the annual budget to the Board, as well as keeping the County Board informed as to the condition of the County on a regular basis. This is also done each year as part of the budget message.

### **Official Appointments**

The County Administrator, by statute, is responsible for appointing, with confirmation by the County Board, almost all members of various boards, commissions and committees (except the standing committees of the County Board). Such groups include the Park Commission, Library Board, 51.42 Board, Airport Board, Civil Service Commission, Board of Health, Solid Waste Management Board, Veterans Service Commission, and many others. The County Administrator is also responsible for appointing, evaluating, and if necessary, removing the majority of the appointed County Department heads. All appointments are confirmed by the County Board. Removing a County Department Head does not

require the concurrence of the County Board, except in the case of the County Corporation Counsel.

### **General Management Duties**

As Chief Administrative Officer for the County, the Administrator routinely reviews many other programs and activities involving every department of County government. The Administrator serves the County in many other ways by taking care that all County, state and federal laws are observed within County government. The Administrator works closely with all department heads to ensure that all County employees are properly recruited, qualified and trained, and that all of the statutory duties of the various departments are being carried out properly. The Administrator frequently serves as a forum to settle issues between departments, other levels of government, and various boards and commissions. All major projects, such as capital projects and other large expenditures of public funds, are reviewed by the Administrator. The Administrator is responsible to see that all public funds are expended according to the annual budget set by the County Board, and that all such funds are administered in a way that provides maximum efficiency while balancing the needs of all citizens within the available program budgets. Additionally, the County Administrator, as the Chief Executive Officer of the County, must maintain the highest standards of integrity and competence in the discharge of the duties of the office, in such a way as to inspire confidence and trust in the County government on the part of all citizens of Marathon County. Finally, the Administrator, even though not elected, is looked upon as the most visible official representative of Marathon County Government, and must always lead by example.

**COUNTY ADMINISTRATOR**

Marathon County  
Administrator

Deputy  
Administrator

Confidential  
Administrative Specialist II

Number of Positions (FTE)	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Union (FTE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-Union (FTE)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00
<b>TOTAL</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>

## COUNTY ADMINISTRATOR

FUND: 100 General Fund  
 ORG1: 115 County Administrator

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 157,110	165,245	165,245	103,584	165,245	Personal Services	\$ 168,943	265,452	265,452
970	1,075	1,075	858	1,025	Contractual Services	1,125	1,125	1,125
12,489	16,632	16,632	11,150	16,657	Supplies and Expense	17,021	16,441	16,441
307	307	307	217	307	Fixed Charges	237	237	237
948	1,000	1,000	490	1,000	Grants, Contributions & Other	1,000	1,000	1,000
<b>\$ 171,824</b>	<b>184,259</b>	<b>184,259</b>	<b>116,299</b>	<b>184,234</b>	<b>Total Expenditures</b>	<b>\$ 188,326</b>	<b>284,255</b>	<b>284,255</b>
\$ 761	1,000	1,000	1,084	1,308	Miscellaneous Revenue	\$ 1,000	1,000	1,000
<b>\$ 761</b>	<b>1,000</b>	<b>1,000</b>	<b>1,084</b>	<b>1,308</b>	<b>Total Revenue</b>	<b>\$ 1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>\$ 171,063</b>	<b>183,259</b>	<b>183,259</b>	<b>115,215</b>	<b>182,926</b>	<b>TAX LEVY</b>	<b>\$ 187,326</b>	<b>283,255</b>	<b>283,255</b>

## CONTINGENT FUND

FUND: 100 General Fund  
 ORG1: 131 Contingent Fund

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 0	0	50,000	25,000	35,000	Grants, Contributions & Other	\$ 50,000	50,000	50,000
0	720,000	716,433	0	400,000	Other Financing Uses	735,000	735,000	735,000
<b>\$ 0</b>	<b>720,000</b>	<b>766,433</b>	<b>25,000</b>	<b>435,000</b>	<b>Total Expenditure</b>	<b>\$ 785,000</b>	<b>785,000</b>	<b>785,000</b>
<b>\$ 0</b>	<b>720,000</b>	<b>766,433</b>	<b>25,000</b>	<b>435,000</b>	<b>TAX LEVY</b>	<b>\$ 785,000</b>	<b>785,000</b>	<b>785,000</b>

To review this page for detail is very difficult. These numbers are off the actual accounting records that create expenditures in the specific departments where contingent fund monies are transferred to when requested. Below is the actual history that provides a meaningful analysis.

### CONTINGENT FUND EXPENDITURES

Items	2000 Actual	Items	2001
Adopted	710,000	Adopted	720,000
Tobacco Litigation	63,500	Child Support	42,566
Dictation System	45,500	Badger State Games	25,000
Contaminated Land	10,000	United Way Life Project	4,500
Coroner-Pathology	8,000	Social Services	362,934
Social Services	100,000		
<b>BALANCE</b>	<b>483,000</b>		<b>285,000</b>

# COUNTY CLERK'S OFFICE

## MISSION STATEMENT

### County Board

Marathon County was incorporated in 1850 and operates under a County Board - Administrator form of government. The County Board of Supervisors is comprised of 38 members who represent supervisory districts. Each District is determined by a population base of approximately 3037 citizens.

### County Clerk's Office

This is a statutory office which is directed to handle elections, conservation licensing, dog licensing, marriage licenses, farmland preservation, execution of tax deed and subsequent sale of tax deeded properties, tax apportionment, be the Clerk to the County Board and retainers of records associated with all aspects of Board and Committee functions.

Our mission is to organize and carry out the above functions as well as a large variety of other duties such as: sale of plat books, maps, compiling and distribution of the county directory and statistical report, filing of all contracts, titles, agreements and leases in the most efficient manner possible.

## PROGRAMS/SERVICES

### County Board

Secretary to the County Board, keeping and recording all minutes of the County Board. Compiling a proceedings book of every resolution adopted, order passed and ordinance enacted by the County Board.

Keeping accurate records on mileage and per diem for all County Board Supervisors and Citizen Members.

### Communications

Mail, telephone and copying services are handled in this budget, with an eye towards always improving the quality of service to all departments.

### Elections

To prepare and distribute all ballots to Marathon County municipalities, along with computer programming for results, tallying and canvassing of all votes at the primary, general and special elections.

### Marriage Licenses

Marriage licenses are only issued by the County Clerk's Office. Clerks shall verify that the parties may marry, and that all requirements are met and take all measures possible to insure the correctness of the information entered on the application and license. Marathon County issues approximately 900 licenses a year. The price of a marriage license in Marathon County is \$60, allocation being \$25-State, \$20-Clerk of Court (family counseling), \$15-County.

### Conservation Licenses

The County Clerk's Office is electronically linked with the State Department of Natural Resources-Madison through the new Automated License Issuance System, (A.L.I.S.) which enables the Clerk's Office the capability of selling the various conservation licenses to the public.

## **Dog Licenses**

Dog tags and kennel tags are ordered and received from the state and distributed to all the local municipal treasurers in December. The local treasurers remit monies collected to the County Clerk in March and December.

## **Farmland Preservation Program**

Application for Farmland Preservation is made through the County Clerk's Office. The Farmland Preservation Program was enacted to assist local people who want to preserve farmland and to provide a tax relief to farmers. Under the terms of this agreement, the farm land would remain in agricultural use and would become eligible for a credit or refund on state income taxes.

## **Tax Deed Property**

By State Statute, properties with unpaid taxes after a limitation of time, are subject to be taken by tax deed. Guidelines on the sale of tax delinquent land are found in Marathon County Ordinance 3.20. Additionally, the ordinance contains information pertaining to the jurisdiction over county land in compliance with state law.

## **Direct Seller Permits**

Transient merchants, upon entering and selling in Marathon County, need to obtain a direct seller permit from the County Clerk's Office. Application is filled out and a bond is paid. A background check is run through the Sheriff's Department on all salespersons. The permit is issued after all documents and background checks are completed and bond is paid.

## **Mailroom**

Marathon County contracts with United Mailing Service to barcode all outgoing mail. With this service of barcoding, we are allowed to meter our mail at the lowest possible postage rate.

## **Miscellaneous**

The County Clerk's Office has a variety of maps, quadrangles, and state, county, and city, plat books, available to the public. All promotional items are on sale through this office. All contracts, titles, agreements and leases are on file in the Clerk's Office.

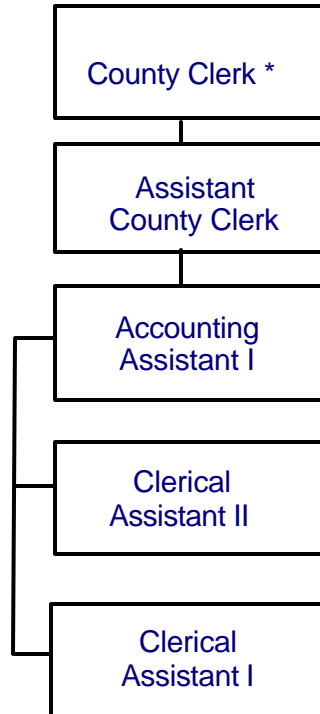
## **Temporary Auto License**

Effective September 1, 1998, a new law requires Wisconsin residents to display a metal license or a temporary cardboard license plate on a car or small truck within two business days of purchasing a vehicle. The Department of Motor Vehicles, as a courtesy to the public, requested the County Clerk's of the State of Wisconsin to assist them in issuing these plates.

## **Public**

To serve the public in the most efficient possible way.

## COUNTY CLERK



Number of Positions (FTE)	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Union (FTE)	6.75	7.0	6.00	5.20	5.20	5.20	4.00	4.00	3.00	3.00
Non-Union (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>8.75</b>	<b>9.00</b>	<b>8.00</b>	<b>7.20</b>	<b>7.20</b>	<b>7.20</b>	<b>6.00</b>	<b>6.00</b>	<b>5.00</b>	<b>5.00</b>



## COUNTY CLERK

FUND: 100 General Fund  
 ORG1: 120 County Clerk

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimate	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 224,053	242,251	242,251	149,147	241,919	Personal Services	\$ 218,114	218,228	218,228
174,874	245,100	245,100	77,577	234,492	Contractual Services	242,035	239,735	239,735
334,640	336,330	336,330	229,579	336,382	Supplies and Expense	361,106	359,163	359,163
(100,202)	0	0	0	0	Grants, Contributions & Other	0	0	0
<b>\$ 633,365</b>	<b>823,681</b>	<b>823,681</b>	<b>456,303</b>	<b>812,793</b>	<b>Total Expenditures</b>	<b>\$ 821,255</b>	<b>817,126</b>	<b>817,126</b>
\$ 15,431	16,400	16,400	10,603	15,020	License & Permits	\$ 15,255	15,255	15,255
3,668	42,700	42,700	69,961	71,000	Public Charges for Services	37,700	37,700	37,700
126,529	181,000	181,000	134,522	184,000	Intergov't Charges for Services	192,000	192,000	192,000
457	500	500	1,776	1,792	Miscellaneous Revenues	500	500	500
<b>\$ 146,085</b>	<b>240,600</b>	<b>240,600</b>	<b>216,862</b>	<b>271,812</b>	<b>Total Revenues</b>	<b>\$ 245,455</b>	<b>245,455</b>	<b>245,455</b>
<b>\$ 487,280</b>	<b>583,081</b>	<b>583,081</b>	<b>239,441</b>	<b>540,981</b>	<b>TAX LEVY</b>	<b>\$ 575,800</b>	<b>571,671</b>	<b>571,671</b>

# PERSONNEL DEPARTMENT

## MISSION STATEMENT

The mission of the Personnel Department is to foster a positive and safe work environment which promotes employee motivation and achievement.

## PROGRAMS/SERVICES

### Labor Relations

We negotiate collective bargaining agreements with our public employees in accordance with the requirements and procedures of Wisc. Stats. 111.70 and 111.77. Additionally, we assist departments with the administration of the labor contracts, including responding to formal employee grievances. We also respond on behalf of the County to petitions for new bargaining units and petitions to incorporate specific positions into existing bargaining units.

### Selection

We work with the County departments to recruit and select the most qualified individuals to fill vacant positions.

### Position Allocation

We study requests for new positions and prepare written reports and a recommendation for the Personnel Committee.

### Job Classification and Compensation

We conduct classification/compensation reviews on County positions to provide an up-to-date job classification system and to ensure adequate compensation to maintain a high quality workforce.

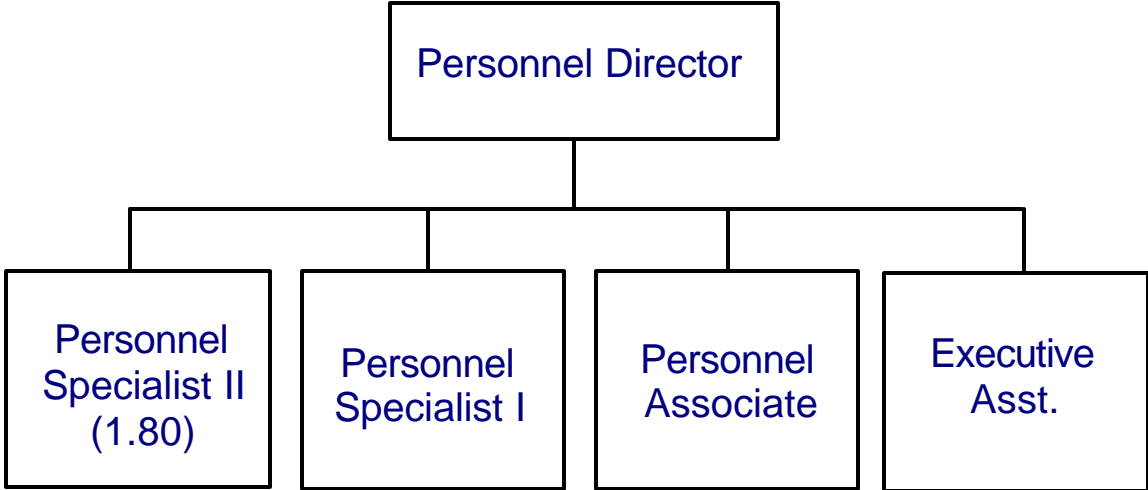
### Training and Development

We work to provide educational programs designed to enhance the competency of County employees. Of particular interest to us, is ensuring that management employees have the skills to effectively lead the employees assigned to them.

### Employee Safety and Health

In conjunction with Risk Management, we work to develop policies designed to ensure that employees work in a safe environment and educational programs organized to ensure that each employee understands what needs to be done to protect themselves from workplace injuries and illness. Additionally, we administer the worker's compensation program for the County.

# PERSONNEL DEPARTMENT



Number of Positions (FTE)	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Union (FTE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-Union (FTE)	5.10	5.10	5.10	5.10	5.10	5.225	5.425	5.425	5.425	5.80
<b>TOTAL</b>	<b>5.10</b>	<b>5.10</b>	<b>5.10</b>	<b>5.10</b>	<b>5.10</b>	<b>5.225</b>	<b>5.425</b>	<b>5.425</b>	<b>5.425</b>	<b>5.80</b>

## PERSONNEL

FUND: 100 General Fund  
 ORG1: 125 Personnel

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 257,849	267,574	267,574	164,176	263,293	Personal Services	\$ 283,315	283,446	283,446
93,702	122,515	122,515	84,619	120,772	Contractual Service	147,805	147,805	147,805
47,704	51,797	51,797	23,903	50,898	Supplies and Expense	51,677	51,677	51,677
0	420,000	408,973	58,540	422,513	Other Financing Uses	400,000	400,000	400,000
<b>\$ 399,255</b>	<b>861,886</b>	<b>850,859</b>	<b>331,238</b>	<b>857,476</b>	<b>Total Expenses</b>	<b>\$ 882,797</b>	<b>882,928</b>	<b>882,928</b>
\$ 203,720	221,800	221,800	113,334	177,263	Miscellaneous Revenue	\$ 176,800	176,800	176,800
<b>\$ 203,720</b>	<b>221,800</b>	<b>221,800</b>	<b>113,334</b>	<b>177,263</b>	<b>Total Revenue</b>	<b>\$ 176,800</b>	<b>176,800</b>	<b>176,800</b>
<b>\$ 195,535</b>	<b>640,086</b>	<b>629,059</b>	<b>217,904</b>	<b>680,213</b>	<b>TAX LEVY</b>	<b>\$ 705,997</b>	<b>706,128</b>	<b>706,128</b>

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# FINANCE DEPARTMENT

## MISSION STATEMENT

The mission of the Finance Department is to provide financial stability to the County level of government for the residents of Marathon County. In order to achieve this, the Department must be able to provide a comprehensive financial accounting and reporting system for the entire reporting entity. The Department must also be able to provide the support for the annual budget process.

The Finance Department's mission must avail itself to all Federal and State laws and financial reporting requirements established by the Governmental Accounting Standards Board (GASB). The Finance Department must also provide the financial and budgeting activities of Marathon County under more specific guidance from the ordinances and resolutions of the County Board of Supervisors.

## PROGRAMS/SERVICES

### General Ledger

The Finance Department is responsible for the accounting functions of Marathon County as a whole. In this capacity, the Finance Department is held liable for the creation of Financial Statements (and the budgetary information which governs those statements) which are relevant, reliable, timely and in compliance with both the professional guidelines established by the GASB, as well as laws enacted by the Federal, State and Local governments. The Finance Department is also charged with the duty of answering questions containing financial implications, and assisting users in researching

information from the accounting system. These objectives are met through the County's general ledger system.

### Accounts Payable

A major component of the County's general ledger system is an accounts payable subsystem which can facilitate the accurate and timely disbursement of County funds as directed by both County officials and legal guidelines. The accounts payable person is frequently called upon to research payment histories, ensure that duplicate payments are not prepared and answer operating questions about the accounts payable system asked by other system users. Another major responsibility of the accounts payable person is to update the vendor tables with new vendor names and all change-of-address information received.

### Payroll

Another one of the major subsystems of the County's general ledger system and a major function of the Finance Department is its payroll function. Payroll's main focus is the accurate and timely tracking of salaries, wages, and benefits earned by the County's employees and elected officials, within the guidelines established by both federal, state and local regulations, as well as union contracts and management ordinance agreements. The Payroll function is also charged with supplying support information for budgetary purposes, forwarding payroll data on to federal and state government agencies, and answering questions about the County's payroll system, government-mandated earning forms, and employee accruals.

## **Fixed Assets**

The fixed asset subsystem safeguards the County's property by providing a detailed inventory. A well-implemented fixed asset program aides the County in knowing what resources are available for its use, as well as providing financial reporting information on depreciation expenses for all the various County Departments that need depreciation calculations.

## **Budget**

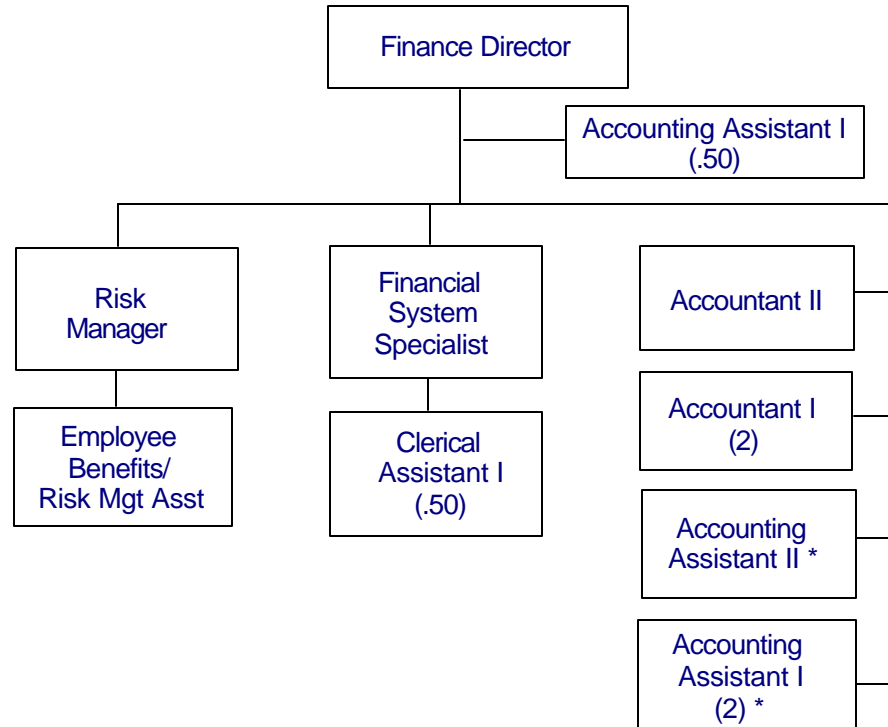
The first step to ensuring that the accounting function runs smoothly, efficiently and within its legally established guidelines is to produce a detailed and accurate budget. The Finance Department is in charge of answering questions from other departments as they prepare their own departmental budgets. As budget information is returned to the Finance Department to be compiled, each component is carefully considered and reviewed on a County-wide basis; revenues and expenditures are tested for their ability to not only cover the anticipated costs of providing government services for the County, but to contain adequate funding for covering contingent events which have a high probability of occurring.

## **Risk Management**

The risk management function is an ongoing process of identifying and analyzing risk/loss exposures and taking action to prevent, reduce, retain or transfer these various exposures on a County wide basis. Incorporated into this function are the administrative duties for the following: property insurance, casualty (general and automobile liability) insurance, worker's compensation, health, dental and benefit programs, contract review, hazard communications, facility inspections, claims handling and processing, insurance cost allocation and budgeting, subrogation and recovery programs, Safety Committee, and the Labor Management Committee. Another

major function is the coordination of all employee benefit programs. This includes employee benefit administration, COBRA, HIPPA, and retiree benefit coordination.

# FINANCE



Unfunded 50% Accounting Assistant I

\*The Accounting Assistant II and one Accounting Assistant I perform some duties for the Treasurer's Office.

Number of Positions (FTE)	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Union (FTE)	8.00	8.00	8.00	8.00	8.30	8.30	8.30	8.30	8.00	9.00
Non-Union (FTE)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
<b>TOTAL</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.30</b>	<b>10.30</b>	<b>10.30</b>	<b>10.30</b>	<b>10.00</b>	<b>11.00</b>



## FINANCE DEPARTMENT

FUND: 100 General Fund  
 ORG1: 135 Finance

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 332,562	397,612	397,612	249,456	397,612	Personal Services	\$ 402,962	422,081	422,081
60,999	74,497	74,497	48,753	74,497	Contractual Services	73,257	73,257	73,257
16,918	28,291	28,291	16,268	28,291	Supplies and Expenses	28,275	28,275	28,275
260,923	261,307	261,307	261,307	261,307	Fixed Charges	289,721	289,721	289,721
7,473,485	7,325,019	7,347,188	7,006,793	7,252,632	Grants, Contributions and Other	7,315,074	7,533,228	7,533,228
<b>\$ 8,144,887</b>	<b>8,086,726</b>	<b>8,108,895</b>	<b>7,582,577</b>	<b>8,014,339</b>	<b>Total Expenditure</b>	<b>\$ 8,109,289</b>	<b>8,346,562</b>	<b>8,346,562</b>
\$ 912,234	0	0	0	0	Taxes	\$ 0	0	0
631,000	0	0	0	0	Intergovernmental Grants & Aid	0	0	0
0	48,004	48,004	31,991	48,004	Intergov't Charges for Services	49,159	73,070	73,070
12,683	4,500	4,500	46,590	51,144	Miscellaneous Revenue	4,500	4,500	4,500
604,851	0	22,169	58,540	58,540	Other Financing Sources	0	0	0
<b>\$ 2,160,768</b>	<b>52,504</b>	<b>74,673</b>	<b>137,121</b>	<b>157,688</b>	<b>Total Revenues</b>	<b>\$ 53,659</b>	<b>77,570</b>	<b>77,570</b>
<b>\$ 5,984,119</b>	<b>8,034,222</b>	<b>8,034,222</b>	<b>7,445,456</b>	<b>7,856,651</b>	<b>TAX LEVY</b>	<b>\$ 8,055,630</b>	<b>8,268,992</b>	<b>8,268,992</b>

## PROPERTY/CASUALTY INSURANCE

FUND: 850 Property/Casualty  
 ORG1: 145 Insurance

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 55,329	62,455	62,455	39,347	62,455	Personal Services	\$ 63,757	63,783	63,783
17,758	58,100	58,100	24,087	58,050	Contractual Services	58,100	58,100	58,100
4,763	20,750	20,750	2,879	20,750	Supplies and Expense	20,000	20,000	20,000
231,733	356,338	356,338	242,591	356,338	Fixed Charges	392,961	392,961	392,961
0	5,000	5,000	0	5,000	Capital Outlay	20,000	20,000	20,000
<b>\$ 309,583</b>	<b>502,643</b>	<b>502,643</b>	<b>308,904</b>	<b>502,593</b>	<b>Total Expenditures</b>	<b>\$ 554,818</b>	<b>554,844</b>	<b>554,844</b>
\$ 0	1,230	1,230	0	1,230	Public Charges for Service	\$ 1,230	1,230	1,230
521,136	491,937	491,937	464,550	644,938	Intergov't Charges for Services	541,139	541,139	541,139
321,572	9,476	9,476	93,874	169,063	Miscellaneous Revenue	12,449	12,475	12,475
<b>\$ 842,708</b>	<b>502,643</b>	<b>502,643</b>	<b>558,424</b>	<b>815,231</b>	<b>Total Revenue</b>	<b>\$ 554,818</b>	<b>554,844</b>	<b>554,844</b>
<b>\$ (533,125)</b>	<b>0</b>	<b>0</b>	<b>(249,520)</b>	<b>(312,638)</b>	<b>TAX LEVY</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>

## EMPLOYEE BENEFIT INSURANCE

FUND: 875 Employee Benefits Insurance Fund  
 ORG1: 148 Employee Benefits

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 86,665	95,469	95,469	59,765	95,469	Personal Services	\$ 107,837	107,888	107,888
352,069	580,265	577,305	145,669	577,265	Contractual Services	430,122	430,122	430,122
17,480	37,550	37,550	9,612	37,600	Supplies and Expense	38,475	38,475	38,475
2,598,747	6,544,696	7,209,000	3,129,818	6,544,696	Fixed Charges	6,843,700	6,843,700	6,843,700
0	5,000	7,960	5,260	7,960	Capital Outlay	9,500	9,500	9,500
104,851	0	0	0	0	Other Financing Uses	0	0	0
<b>\$ 3,159,812</b>	<b>7,262,980</b>	<b>7,927,284</b>	<b>3,350,124</b>	<b>7,262,990</b>	<b>Total Expenditures</b>	<b>\$ 7,429,634</b>	<b>7,429,685</b>	<b>7,429,685</b>
\$ 43,773	30,000	30,000	36,033	40,000	Public Charges for Services	\$ 30,000	30,000	30,000
6,075,278	7,232,980	7,232,980	4,373,450	6,269,914	Miscellaneous Revenue	7,399,634	7,399,685	7,399,685
0	0	664,304	0	0	Other Financing Sources	0	0	0
<b>\$ 6,119,051</b>	<b>7,262,980</b>	<b>7,927,284</b>	<b>4,409,483</b>	<b>6,309,914</b>	<b>Total Revenues</b>	<b>\$ 7,429,634</b>	<b>7,429,685</b>	<b>7,429,685</b>
<b>\$ (2,959,239)</b>	<b>0</b>	<b>0</b>	<b>(1,059,359)</b>	<b>953,076</b>	<b>TAX LEVY</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>

# TREASURER'S DEPARTMENT

## MISSION STATEMENT

The County Treasurer's Office has the statutory duty of receiving all moneys from all sources belonging to the county and all other moneys which by State Statute or County Ordinance are to be paid to the Treasurer. The Statutory duties include collection of property taxes and settling with other jurisdictions. The Treasurer's Office also has the responsibility for cash management and the investment of funds as directed by County Resolution.

## PROGRAMS/SERVICES

### Tax Collections

#### A. Posting prior to Settlement

Tax rolls are calculated by the City County Data Center after the County Treasurer verifies the tax rates. The Land Record Tax System carries the total tax roll after calculation and printing. As the local treasurer collects taxes, the receipts are batched, sent to the County Treasurer, and posted against the total tax roll reducing the taxes due showing on the system until settlement.

#### B. Tax Settlement

Tax settlement is the final balancing of the tax rolls prior to the County accepting the collection of the unpaid taxes. The settlement process verifies the apportionment of County Taxes, the Statement of Taxes done by the local clerk, the collections listed by the local treasurer, and the posted receipts on the Land Record System. The deadline for settlement is February 20th when all local units must be balanced and pay other local taxing jurisdictions a proportionate amount of collections and special taxes.

#### C. Tax Collections

Tax collections on the County level is the collection of postponed taxes and delinquent taxes until the County has the opportunity to take tax deed. The administration of tax collections includes the administration of interest and penalty collections, lottery program mandates, publications of delinquent taxes and courtesy notices.

#### D. Tax Searches

The dissemination of tax information to the general public, including realtors, abstractors, taxpayers, buyers, sellers and other county and state agencies. This information is given out by phone, person, paper and on public terminals.

### Investments - Cash Management

Cash management is the effective handling of money to create more funds by using the available systems, including the timely deposit of money (daily or twice daily) to earn the most interest possible. With the use of several flexible short term money market pools and a contract with an Investment Advisor and Third Party Custodian for longer term funds, the County is in an excellent position to maximize its earnings. Also, the County allows local banks to invest in a CD program administered by a Third Party Administrator. Average balances investable of \$22,000,000.00 with high amounts in August of approximately \$48,000,000.00 prior to settlement make this a beneficial service to the County.

### Cash Receipting

In Chapter 59, the duties of the County Treasurer include receipting all money received by the County. The general receipt process certifies the money collected to the receipts posted, and balances receipts to deposits from each department daily. The general receipting process, also, prepares the collections for deposit to the County Concentration Account.

## **TREASURER/ PROPERTY DIVISION**

### **MISSION STATEMENT**

The Real Property Division operates under the authority given in "Chapter 70.09 of Wisconsin State Statutes and is staffed by a Lead Property Lister, a Property Lister and a Draftsman. The statutory function of this department is to keep accurate information on all recorded parcels of real property in Marathon County and to prepare and distribute assessment rolls, tax rolls, real estate and personal property tax bills.

### **PROGRAMS/SERVICES**

#### **Comprehensive**

Approximately 74,000 parcels, which comprise 62 municipalities, must be maintained throughout the year. The Real Property division keeps current the following information on each parcel of land: owners name, legal description, parcel identification number, lot size and acreage, site address, mail address, ROD recording information, school district and special district codes and computer generated maps. Also available in our system is the assessed value of the land and the improvements, the estimated fair market value and the tax dollar amount of each parcel in Marathon County. It is a service of the Property Division to provide this information by in-house computers and through a variety of computer generated reports which are available to taxation district assessors, city, village and town clerks, treasurers, county officials as well as the public.

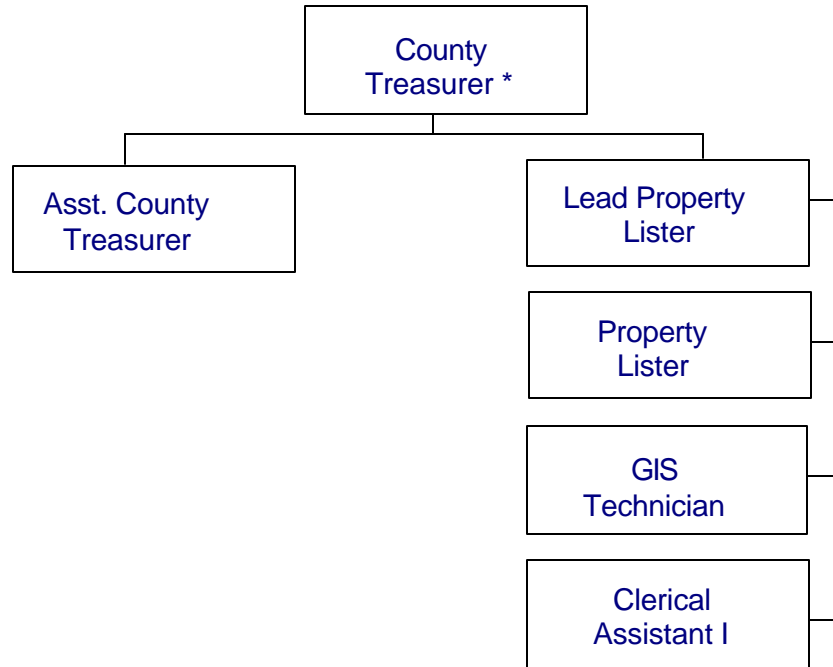
#### **Preparation and Distribution of Assessment Rolls**

Assessment Rolls for all 62 municipalities in Marathon County are generated January 1st of each year to provide information on parcels of real property for the use of taxation district assessors, city, village and town clerks and treasurers. Assessments and other updates are posted to the books and returned back to Property Division to provide data entry for the assessment roll, notice of assessments, and summary reports. This is all done in preparation for the tax roll.

#### **Preparation and Distribution of Tax Rolls**

All 62 municipalities are provided with a tax rate worksheet, which is to be filled out and returned to the Property Division Department. Upon receipt of this form all figures are verified against the Land Record System. Once this is balanced, tax rates are calculated and tax bills and tax rolls are then printed and distributed to each municipality.

# COUNTY TREASURER



\*Elected Official

1 - 2 casual employees are hired during peak tax times. Two Finance Department employees also assist in this department. Wages and benefits for these two employees are included in the Treasurer's Budget.

#Property Description transferred from Register of Deeds

Number of Positions (FTE)	1993	1994	1995	1996	1997	#1998	1999	2000	2001	2002
Union (FTE)	0.00	0.00	0.00	0.00	0.00	3.00	3.00	4.00	4.00	4.00
Non-Union (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

# TREASURER

FUND: 100 General Fund  
 ORG1: 140 Treasurer

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 260,496	328,153	328,153	212,201	328,153	Personal Services	\$ 349,033	349,215	349,215
122,444	106,331	106,331	44,924	106,331	Contractual Services	105,100	100,100	100,100
26,546	29,760	29,760	8,553	27,460	Supplies and Expense	30,767	30,767	30,767
28,288	24,300	24,300	117	24,300	Grants, Contributions & Other	24,300	24,300	24,300
0	4,000	4,000	4,000	4,000	Capital Outlay	500	500	500
2,983,943	171,300	171,300	0	171,300	Other Financing Uses	0	0	0
<b>\$ 3,421,717</b>	<b>663,844</b>	<b>663,844</b>	<b>269,795</b>	<b>661,544</b>	<b>Total Expenditures</b>	<b>\$ 509,700</b>	<b>504,882</b>	<b>504,882</b>
\$ 8,319,868	7,620,353	7,176,550	4,926,568	7,188,151	Taxes	\$ 7,176,550	7,176,550	7,176,550
7,309,063	6,636,157	7,079,960	1,439,500	7,080,233	Intergov't Grants & Aids	7,111,157	6,843,072	6,843,072
50,923	43,000	43,000	4,519	49,200	Public Charges for Services	43,000	43,000	43,000
43,442	66,400	66,400	0	66,400	Intergov't Charges for Services	2,400	2,400	2,400
1,523,501	1,325,433	1,325,433	838,755	1,346,999	Miscellaneous Revenue	1,143,714	1,389,785	1,389,785
<b>\$ 17,246,797</b>	<b>15,691,343</b>	<b>15,691,343</b>	<b>7,209,342</b>	<b>15,730,983</b>	<b>Total Revenue</b>	<b>\$ 15,476,821</b>	<b>15,454,807</b>	<b>15,454,807</b>
<b>\$ (13,825,080)</b>	<b>(15,027,499)</b>	<b>(15,027,499)</b>	<b>(6,939,547)</b>	<b>(15,069,439)</b>	<b>TAX LEVY</b>	<b>\$(14,967,121)</b>	<b>(14,949,925)</b>	<b>(14,949,925)</b>

## CORPORATION COUNSEL

### MISSION STATEMENT

Since January 1990, the Office of Corporation Counsel has been staffed by three full-time attorneys, two full-time secretaries, and a half-time secretary. A full-time Collection Specialist was added to the staff in late 1996. The Office of Corporation Counsel provides civil legal advice, assistance, formal opinions, and court representation to the County Board, County departments, elected and appointed County officials, and County commissions, boards and committees. The Office of Corporation Counsel also serves as parliamentarian at County Board meetings. The Office of Corporation Counsel is the County's general practice law firm.

### PROGRAMS/SERVICES

#### Legal Services/General

Office attorneys review and draft contracts, leases, ordinances, resolutions, court pleadings, and other legal documents. Claims filed against the County are coordinated for defense by assigned counsel from the County's insurance carriers. The Office of Corporation Counsel also issues formal legal opinions to the County Board, County Administrator, County department heads, and County commissions and committees. The Office of Corporation Counsel also provides general legal services to the Central Wisconsin Airport Board, City-County Data Center Commission, Children with Disabilities Education Board, and Solid Waste Management Board.

#### Legal Services/Ordinance Enforcement

The Office of Corporation Counsel reviews and prosecutes violations of the Zoning Code, Private Sewage System Code, Non-Metallic Mining Reclamation Ordinances, and Land Division Ordinance. Health Department referrals are also reviewed and prosecuted. Requests for prosecution are received by this office only after the referring agency has determined that no other course of action is feasible.

#### Involuntary Commitments/Chapter 51: Wisconsin Statutes

As of January, 1990, the Office of Corporation Counsel has been mandated to handle the prosecution of all mental and alcohol commitment matters. This involves not only the initial commitment action, but also any extension or appeal of those commitments. These cases involve strict statutory time limits and have shown the greatest case-load increase.

#### Guardianships/Protective Placements: Chapter 55 and 880 Wisconsin Statutes

The Marathon County Department of Social Services is responsible for guardianship and protective placement actions involving those individuals suffering from the infirmities of aging. The Office of Corporation Counsel provides legal services in processing these cases. This is the smallest percentage of cases handled by the Office of Corporation Counsel.



### **Children in Need of Protection and Services/Termination of Parental Rights: Chapter 48, Wisconsin Statutes**

The Office of Corporation Counsel prosecutes referrals from the Marathon County Department of Social Services with respect to children in need of protection or services. These cases involve abused and neglected children. These cases are also governed by strict statutory time limits, especially in emergency situations. If a child is found to be in need of protection and services and placed outside of the parental home, the court sets certain conditions which must be met before the child can be returned home. If the parents continually fail to comply with those conditions, a petition for the involuntary termination of parental rights may be filed. In some cases, the parents ultimately voluntarily terminate their parental rights. If a termination of parental rights case is contested, it is generally a jury trial, and, if the County prevails, an appeal will generally result. Next to commitment actions, juvenile cases have shown the greatest rate of increases over the years.

### **Child Support/Paternities - Chapter 767 Wisconsin Statutes**

The Office of Corporation Counsel provides legal services to the Marathon County Child Support Agency in the enforcement, modification and establishment of court ordered child support obligations and paternity. Federal and state regulations establish time frames for the processing of these cases. The Child Support Agency refers these matters for court action when attempts to obtain voluntary compliance have failed. Courts have set aside time each week for intake of these cases. Due to the high volume of cases, attorneys from the Office of Corporation Counsel work closely with staff of the Child Support Agency with respect to preparation, review and management of said cases. Warrant appearances and court hearings of contested matters are scheduled throughout the week. In addition to new actions brought on behalf of the Child Support Agency, attorneys of the Office of Corporation Counsel appear in all divorce cases where public assistance is being paid for support of children. The purpose of these appearances is to obtain reimbursement from non-custodial parents of benefits paid by the state through strict application of child support standards.

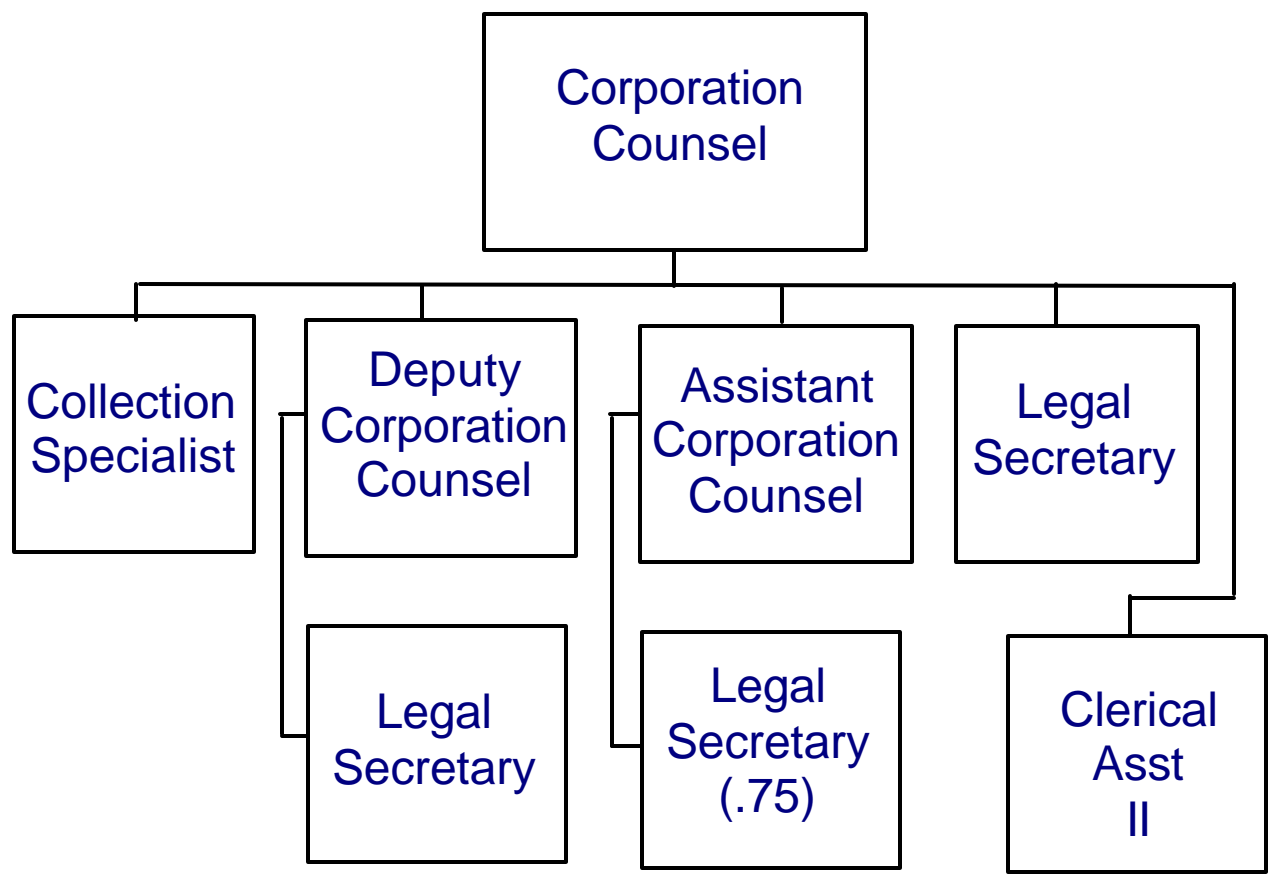
### **Collections**

The Office of Corporation Counsel, in cooperation with other Departments, pursues collection and reimbursement in a wide variety of cases. These cases include attorney and guardian ad litem fees due the county, third party subrogation and self-funded claims, costs for both secure and non-secure juvenile detention, AFDC overpayments, and NFS checks issued to the County. Beginning in November, 1996, the Office of Corporation Counsel, in conjunction with the Clerk of Circuit Court's Office, has been aggressively collection cases. The Clerk's office reports that more than half the payments received are due to efforts of the Office of Corporation Counsel. The County Board approved the addition of a full-time Collection Specialist to the Office of Corporation Counsel. This individual started in October 1997 after a one year trial basis.

### **Workers Compensation Cases**

Workers Compensation cases have been previously handled by outside counsel. It has been agreed between the Corporation Counsel and the Personnel Director that these cases will be handled by the Office of Corporation Counsel in order to reduce outside legal costs. Outside legal counsel will be utilized only in cases where a conflict of interest would mandate such action.

**CORPORATION COUNSEL**



\*Legal Secretary position is only filled as 50%

Number of Positions (FTE)	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Union (FTE)	3.5	3.5	3.5	3.5	3.5	3.5	4.5	4.75	5.75	5.75
Non-Union (FTE)	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.00
<b>TOTAL</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>	<b>6.5</b>	<b>6.75</b>	<b>7.75</b>	<b>7.75</b>

## CORPORATION COUNSEL

FUND: 100 General Fund  
 ORG1: 163 Corporation Counsel

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 247,217	408,900	449,920	278,651	449,920	Personal Services	\$ 453,870	454,078	454,078
4,410	6,312	6,312	2,635	6,312	Contractual Services	8,112	6,312	6,312
25,872	25,715	25,715	18,144	25,805	Supplies and Expense	25,715	25,715	25,715
(14,230)	0	0	0	0	Grants, Contributions & Other	0	0	0
	0	0	0	400	Capital Outlay	7,800	400	400
<b>\$ 263,269</b>	<b>440,927</b>	<b>481,947</b>	<b>299,430</b>	<b>482,437</b>	<b>Total Expenditures</b>	<b>\$ 495,497</b>	<b>486,505</b>	<b>486,505</b>
\$ 0	200,326	200,326	86,146	197,223	Intergov't Charges for Services	\$ 196,697	196,697	196,697
0	0	0	5,927	5,927	Miscellaneous Revenue	0	0	0
<b>\$ 0</b>	<b>200,326</b>	<b>200,326</b>	<b>92,073</b>	<b>203,150</b>	<b>Total Revenues</b>	<b>\$ 196,697</b>	<b>196,697</b>	<b>196,697</b>
<b>\$ 263,269</b>	<b>240,601</b>	<b>281,621</b>	<b>207,357</b>	<b>279,287</b>	<b>TAX LEVY</b>	<b>\$ 298,800</b>	<b>289,808</b>	<b>289,808</b>

# DISTRICT ATTORNEY

## MISSION STATEMENT

The goals of the Marathon County District Attorney's Office, in accordance with Section 978.05, Wis. Stats., the Wisconsin Supreme Court Rules and the laws of the State of Wisconsin are to zealously prosecute all criminal actions for which venue attaches in Marathon County; to zealously prosecute all State forfeiture actions, County traffic actions and actions concerning violations of County Ordinances which are in conformity with the State criminal law; to participate in and conduct investigatory proceedings under Section 968.26, Wis. Stats; and to work in concert with the Wisconsin Attorney General's Office on appeal matters. These goals will be carried out with the steadfast intent to accomplish rehabilitation of offenders so that they may become productive members of society, so that society need not expend resources in the future because of the offenders involvement in the criminal justice system; to impose upon both offenders and society alike the seriousness of any illegal activity against the person of another, the property of another, and/or the peace and dignity of the republic; and to protect society from the cost, the indignity and the tragedy of crime.

## PROGRAMS/SERVICES

### Criminal/Ordinance Prosecution

The Marathon County District Attorney's Office receives reports and investigative documents from approximately a dozen law enforcement agencies in this County, including the Marathon County Sheriff's Department, Wausau Police Department, Everest Metro Police Department, Rothschild Police Department, Athens Police Department, Colby/Abby Police Department, Department of Natural Resources, Edgar Police Department, Marathon Police Department, Mosinee Police Department, Spencer Police Department, Stratford Police Department and Wisconsin State Patrol, as well as from State agencies, such as the

Department of Justice Criminal Investigations and Drug Enforcement Units. Referrals in criminal cases are also received from such agencies as the Marathon County Department of Social Services on welfare fraud, child support, immunization violations, child physical and sexual abuse and neglect. It is the responsibility of the Marathon County District Attorney's Office to review all reports and make appropriate charging decisions regarding who will be charged with what criminal or Ordinance offenses. If charges are not filed, the matter may be handled through a deferred prosecution agreement, warning letter, or other appropriate alternatives. Once an individual is charged, the District Attorney's Office is responsible for the filing of all appropriate documents and the entire prosecution of the case, including representation of the State or County at initial appearances, bond hearings, motions hearings, pretrial conferences, preliminary hearings, plea hearings, jury trials, sentencing hearings and sentencing after revocation hearings and so on.

### Delinquent Youths and Truants

It is the responsibility of the Marathon County District Attorney's Office to represent the County and State in the prosecution of delinquent youths and truants in the community. This includes making charging decisions, filing the appropriate legal documents and representing the State at all appropriate hearings and procedures.

### **Advise/Assist/Train Law Enforcement**

The Marathon County District Attorney's Office is available to all law enforcement agencies in the County 24 hours a day to answer questions and provide legal advice on the handling of criminal and related matters. In addition, the Marathon County District Attorney's Office assists law enforcement in the investigation of cases not only through providing legal advice, but also by providing subpoenas for documents, search warrants and legal research. In addition, the Marathon County District Attorney's Office is called upon to provide legal updates and training to various departments, upon request. The Marathon County District Attorney's Office works very closely with all law enforcement agencies in this County to assist in the investigation of criminal matters and successful prosecution of the same.

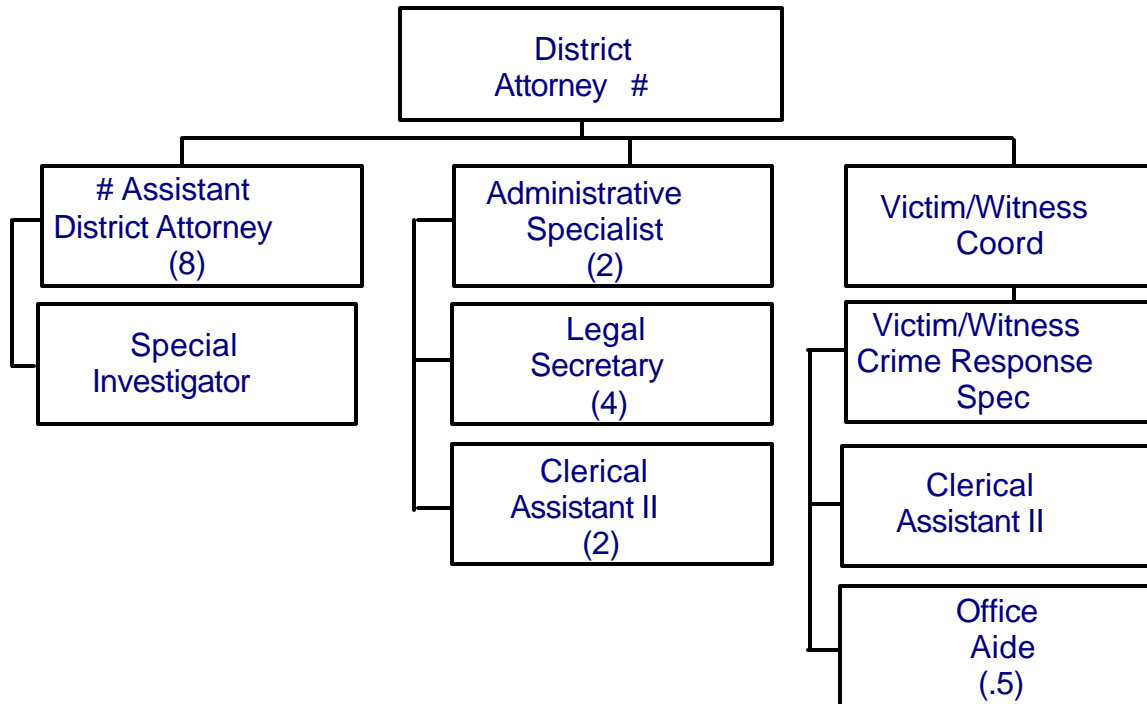
### **Victim Services**

In accordance with the Wisconsin constitution and statutes, services are provided to victims of crime via the Victim/Witness Services Program located in the Marathon County District Attorney's Office. Victims, witnesses and citizens receive information about the prosecution of cases, whether it be in regard to notices of upcoming hearings, restitution information, crime victim compensation information, disposition/sentencing information, providing the court with victim impact information, or some other service, information or referral.

### **Miscellaneous Prosecution and Assistance**

The Marathon County District Attorney's Office also handles a wide variety of other miscellaneous criminal and Ordinance matters, including referrals from the Wisconsin Department of Agriculture, Trade and Consumer Protection regarding milk law violations and pesticide violations; the Department of Revenue regarding a variety of tax law violations and the Department of Work Force Development regarding wage claim complaints. In addition, the Marathon County District Attorney's Office assists and prosecutes related statutory violations for a variety of County departments, such as rabies vaccinations/quarantine violations regarding dogs and other animals on behalf of the Marathon County Health Department. In addition, the Marathon County District Attorney's Office determines, collects and disburses restitution to countless victims of crime, in excess of \$200,000 a year. All of the above are examples of the wide variety of miscellaneous matters also handled by the Marathon County District Attorney's Office.

# DISTRICT ATTORNEY



#Elected Official and State Employees

\* Unfunded 50% Legal Secretary and 50% Clerical Asst I

Number of Positions (FTE)	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Union (FTE)	9.00	9.00	9.00	9.00	10.00	10.50	11.50	11.50	10.50	10.50
Non-Union (FTE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.00	2.00
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
State Employee	5.00	5.00	5.00	5.00	5.00	6.00	6.00	7.00	7.00	7.00
<b>TOTAL</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>16.00</b>	<b>17.50</b>	<b>18.50</b>	<b>20.50</b>	<b>20.50</b>	<b>20.50</b>

## DISTRICT ATTORNEY

FUND: 100 General Fund  
 ORG1: 155 District Attorney

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 479,063	516,930	569,577	326,003	518,559	Personal Services	\$ 585,619	585,957	585,957
32,848	57,841	94,523	31,943	53,534	Contractual Services	63,311	58,311	58,311
39,722	53,272	54,422	22,947	54,878	Supplies and Expense	80,898	64,269	64,269
82	300	300	145	300	Fixed Charges	300	300	300
8,161	0	0	0	0	Other Financing Uses	4,000	0	0
<b>\$ 559,876</b>	<b>628,343</b>	<b>718,822</b>	<b>381,038</b>	<b>627,271</b>	<b>Total Expenditures</b>	<b>\$ 734,128</b>	<b>708,837</b>	<b>708,837</b>
\$ 130,487	146,414	241,662	77,847	148,438	Intergovernmental Grants & Aid	\$ 209,708	209,708	209,708
3,452	4,000	4,000	5,551	7,000	Public Charges for Services	4,000	4,000	4,000
0	0	0	3,706	3,635	Miscellaneous Revenue	0	0	0
<b>\$ 133,939</b>	<b>150,414</b>	<b>245,662</b>	<b>87,104</b>	<b>159,073</b>	<b>Total Revenues</b>	<b>\$ 213,708</b>	<b>213,708</b>	<b>213,708</b>
<b>\$ 425,937</b>	<b>477,929</b>	<b>473,160</b>	<b>293,934</b>	<b>468,198</b>	<b>TAX LEVY</b>	<b>\$ 520,420</b>	<b>495,129</b>	<b>495,129</b>

# REGISTER OF DEEDS

## MISSION STATEMENT

The Register of Deeds is a state constitutional officer elected by the people of the county in the general fall election in each of the even numbered years. The Register of Deeds Office files or records birth, marriage and death registrations, conditional sales contracts, bills of sale, deeds, mortgages, satisfactions, veteran's discharges, corporation records, farm names, partnerships, plats, financing statements, certified survey maps and informal termination of joint tenancy. All these areas are governed by state statutes. This is also the office designated to collect the real estate transfer tax imposed on the seller of real property in this state. The Department scans to optical disks all real estate records and veteran's discharges to reduce the amount of space necessary to store these documents indefinitely. Additionally the Department now makes county picture identification cards and full scale reproductions of plats. The grantor/grantee records and tract index are entered into the AS/400 computer system and the grantor/grantee is scanned on Optical Disc for reference. The Department has a high degree of interaction with the public for obtaining and recording documents.

## PROGRAMS/SERVICES

### Record Documents

Record all documents authorized by law to be recorded in the office of the Register of Deeds by endorsing upon each document the day, hour and minute of reception and the document number, volume and page where same is recorded. Collect recording fees and transfer fee, if required.

### Scan Records to Optical Disc

Make available copies of daily recording for tax listing purposes. Return original documents to respective parties or as instructed.

### Register, File, Index, Maintain Records

Must register, file, index and maintain the following records:

Honorable Military Discharge - Prepare certified copies for Service Officer and Veterans,

Instruments pertaining to personal property loans, such as financing statements, conditional sales contracts, security agreements and bills of sale - Give oral chattel searches upon request and collect a fee for same,

Births, deaths, and marriages that occur within the county, or those events which occurred outside the county for county residents,

Lis Pendens, certified surveys, federal tax liens and releases; collect for same.

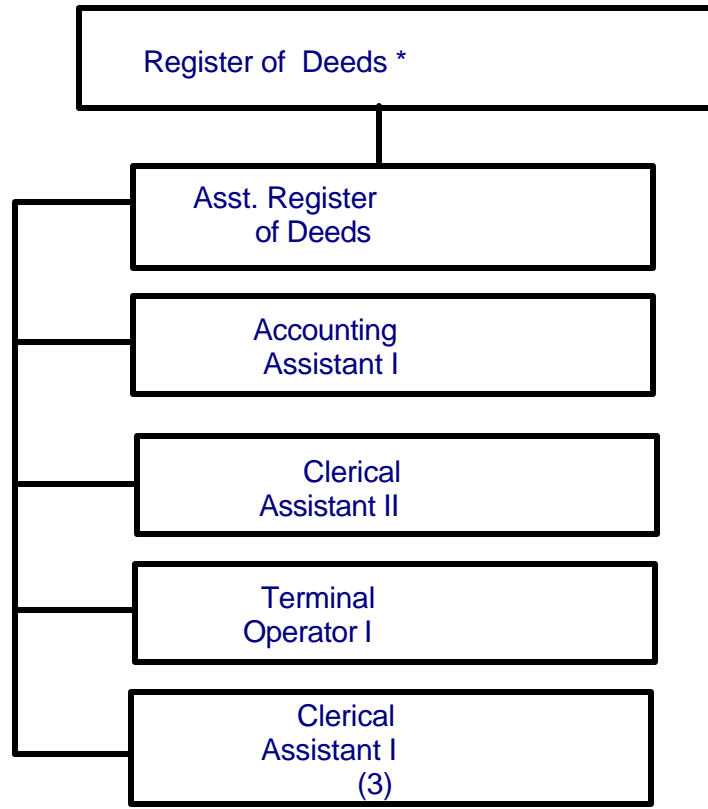
Issue Marathon County identification cards and take passport photos and collect fees for same.

Make and deliver upon request, a copy of any record, paper, file or plat in accordance with the statutes and collect for the same.

Land records available by remote access for customers who want to pay for this service as well as purchasing our records on compact disc.



# REGISTER OF DEEDS



\*Elected Official  
 #Property Description transferred to Treasurer

Number of Positions (FTE)	1993	1994	1995	1996	1997	#1998	1999	2000	2001	2002
Union (FTE)	7.50	7.50	7.50	9.00	9.00	6.00	6.00	6.00	6.00	6.00
Non-Union (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	<b>11.00</b>	<b>11.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

## REGISTER OF DEEDS

FUND: 100 General Fund  
 ORG1: 165 Register of Deeds

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 374,333	373,804	373,804	256,946	373,804	Personal Services	\$ 417,671	418,431	418,431
9,207	14,400	14,400	1,846	14,400	Contractual Services	14,400	14,400	14,400
18,387	29,286	29,286	12,046	29,286	Supplies and Expense	29,286	27,286	27,286
0	900	900	0	900	Fixed Charges	900	900	900
3,221	82,462	95,598	13,079	13,136	Grants, Contributions, & Other	0	0	0
9,421	45,800	45,800	0	45,800	Capital Outlay	47,174	47,174	47,174
35,974	28,699	31,024	31,024	31,024	Other Financing Uses	29,486	29,486	29,486
<b>\$ 450,543</b>	<b>575,351</b>	<b>590,812</b>	<b>314,941</b>	<b>508,350</b>	<b>Total Expenditures</b>	<b>\$ 538,917</b>	<b>537,677</b>	<b>537,677</b>
\$ 197,380	200,000	200,000	134,555	175,000	Taxes	\$ 200,000	200,000	200,000
0	0	5,725	5,725	5,725	Intergov't Grants	0	0	0
362,629	427,000	427,000	352,216	487,000	Public Charges for Services	433,500	458,500	458,500
42,446	45,000	45,000	34,297	50,120	Intergov't Charges for Services	45,000	45,000	45,000
(36)	0	0	2,598	2,653	Miscellaneous Revenues	0	0	0
0	87,000	96,736	0	0	Other Financing Sources	8,436	8,462	8,462
<b>\$ 602,419</b>	<b>759,000</b>	<b>774,461</b>	<b>529,391</b>	<b>720,498</b>	<b>Total Revenues</b>	<b>\$ 686,936</b>	<b>711,962</b>	<b>711,692</b>
<b>\$ (151,876)</b>	<b>(183,649)</b>	<b>(183,469)</b>	<b>(214,450)</b>	<b>(212,148)</b>	<b>TAX LEVY</b>	<b>\$ (148,019)</b>	<b>(174,285)</b>	<b>(174,285)</b>

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# PLANNING DEPARTMENT

## MISSION STATEMENT

The Marathon County Planning Department's mission is to plan, guide and promote, in the public interest, the quality of life for current and future generations of Marathon County.

The Planning Department will advise the Marathon County Board of Supervisors, its committees, commissions, boards and departments, and public and private interests on matters related to the improvement of Marathon County.

The Planning Department will develop comprehensive and strategic planning studies and recommendations relating to such issues and activities as community services and utilities, housing, land use, environment, socio-economic conditions, criminal justice programs, recreation, transportation, financial management and organizational charge, and investment in physical resources.

## PROGRAMS

### Current Planning

The Planning Department expends staff resources in a number of areas that can be categorized as current planning. These areas vary widely and include such activities as address maps for Towns and assisting the County Administrator's Office in organizational reviews (PET).

### Capital Improvement Plan (CIP)

The Planning Department is responsible for development and implementation of the CIP, a plan that identifies major capital investment needed in the future and develops, with the CIP Team, an annual capital budget. Staff from the planning department generally assumes full responsibility for all building projects. This responsibility extends from

initial concept through construction and closeout. Over the past few years, the department has been performing direct purchases of material for most major projects, saving 5.5% of material costs.

### Geographic Information Systems

The Planning Department has been working with GIS, a computerized mapping and land records related database integration since 1991. The Planning Department accepted a leadership role for finishing the parcel mapping project in 1996. The Department will continue this role as leader and coordinator for computerized mapping and data development in the future, acting as a resource for other departments, municipalities, and the private sector.

### Transportation Planning

The Planning Department has served as the Metropolitan Planning Organization for the Wausau metropolitan area since 1984. The Department is responsible for coordinating transportation planning for the communities within the Wausau Metropolitan Area. Transportation planning functions encompass highway, transit, bicycle and other modes of transportation.

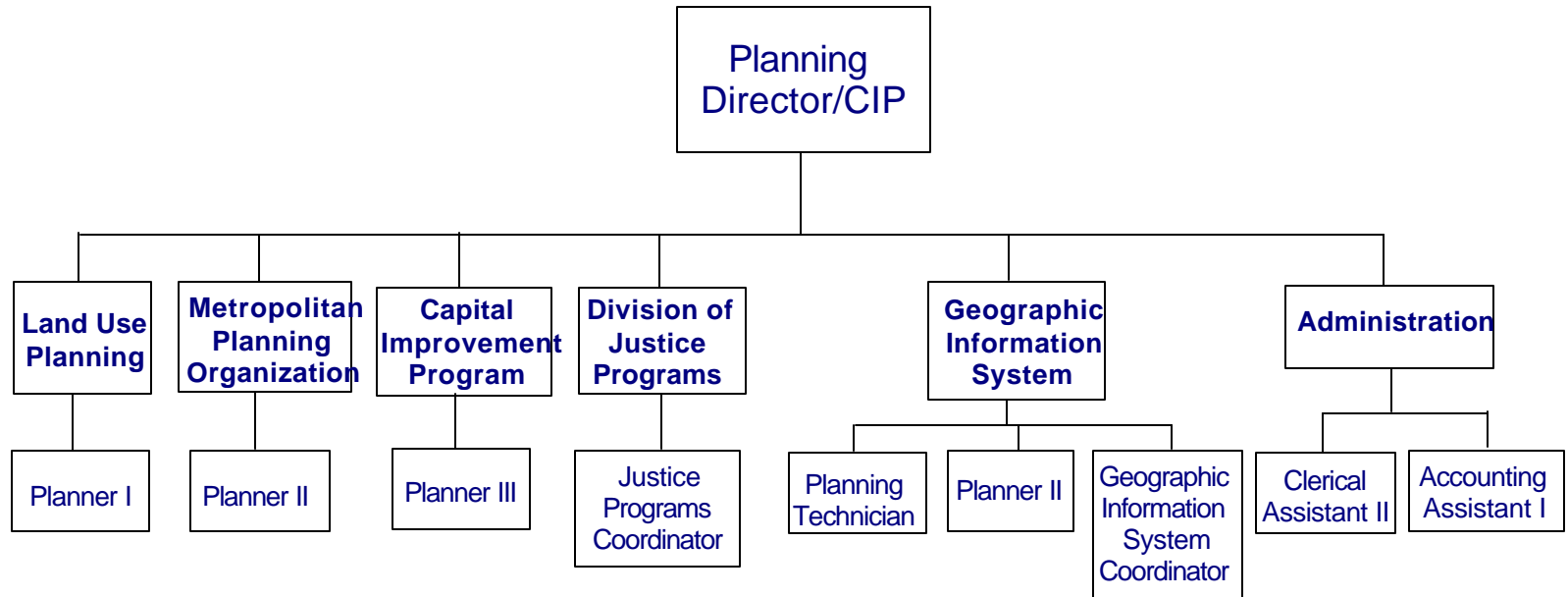
### Justice Programs

Since 1995, the Marathon County Planning Department has been responsible for developing, refining, and implementing program initiatives through contracts with the private not-for-profit sector that strive to ease jail overcrowding. The initiatives are within the context of protecting the public's safety, maintaining program credibility, providing a range of sanctions for the Justice system in Marathon County, and operating with fiscal restraint. The direction for these activities stems from the work of the Justice Advisory Committee, which is comprised of stakeholders in the Criminal Justice system in Marathon County.

## **Land Use Planning**

Due to a new state law passed in 1999, any municipality that engages in activities that affect land use must adopt a comprehensive plan by January 1, 2010. The Planning Department provides municipalities within Marathon County data and maps to assist in land use planning during this process. The Department will collect and distribute data relevant to the plans and encourage intergovernmental cooperation among municipalities. The Department is responsible for developing a land use plan for the County by 2010.

# PLANNING



The GIS Coordinator was transferred from Data Center

TThe Justice Alternative Coordinator and .5 time clerical were transferred from the Clerk of Courts

Number of Positions (FTE)	1993	1994	1995	T1996	1997	1998	1999	2000	2001	2002
Union (FTE)	6.00	6.00	6.00	7.50	7.75	7.75	7.75	9.00	9.00	9.00
Non-Union (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>8.50</b>	<b>8.75</b>	<b>8.75</b>	<b>8.75</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>

# PLANNING

FUND: 100 General Fund  
 ORG1: 170 Planning

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 411,241	446,986	446,986	289,005	446,986	Personal Services	\$ 463,888	464,096	464,096
90,603	78,944	321,962	89,437	359,867	Contractual Services	168,391	168,191	168,191
28,767	35,628	41,078	16,208	34,837	Supplies and Expense	36,980	35,076	35,076
38,503	1,000	5,627	3,599	4,627	Capital Outlay	500	500	500
5,177	0	0	0	0	Other Financing Uses	0	0	0
<b>\$ 574,291</b>	<b>562,558</b>	<b>815,653</b>	<b>398,249</b>	<b>846,317</b>	<b>Total Expenditures</b>	<b>\$ 669,759</b>	<b>667,863</b>	<b>667,863</b>
\$ 121,889	27,391	188,691	28,698	191,873	Intergov't Grants & Aids	\$ 74,370	74,370	74,370
6,000	14,156	14,156	2,881	14,206	Public Charges for Service	14,156	14,156	14,156
111,346	91,191	130,294	20,914	130,294	Intergov't Charges for Service	115,391	115,391	115,391
0	0	0	6,681	7,483	Miscellaneous Revenue	0	0	0
0	0	52,692	2,325	2,325	Other Financing Sources	0	0	0
<b>\$ 239,235</b>	<b>132,738</b>	<b>385,833</b>	<b>61,499</b>	<b>346,181</b>	<b>Total Revenues</b>	<b>\$ 203,917</b>	<b>203,917</b>	<b>203,917</b>
<b>\$ (335,056)</b>	<b>429,820</b>	<b>429,820</b>	<b>336,750</b>	<b>500,136</b>	<b>TAX LEVY</b>	<b>\$ 465,842</b>	<b>463,946</b>	<b>463,946</b>

## JUSTICE SYSTEM ALTERNATIVES

FUND: 100 General Fund  
 ORG1: 177 Planning

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 48,063	61,835	62,835	35,218	62,835	Personal Services	\$ 60,313	60,339	60,339
268,157	342,613	344,231	176,029	342,613	Contractual Services	352,609	352,609	352,609
3,238	5,241	5,241	1,192	5,241	Supplies and Expense	5,241	5,241	5,241
307	307	307	212	307	Fixed Charges	0	0	0
<b>\$ 319,765</b>	<b>409,996</b>	<b>412,614</b>	<b>212,651</b>	<b>410,996</b>	<b>Total Expenditures</b>	<b>\$ 418,163</b>	<b>418,189</b>	<b>418,189</b>
\$ 0	0	0	1,233	1,233	Miscellaneous Revenue	\$ 0	0	0
0	0	1,618	0	0	Other Financing Sources	0	0	0
<b>\$ 0</b>	<b>0</b>	<b>1,618</b>	<b>1,233</b>	<b>1,233</b>	<b>Total Revenues</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>
<b>\$ 319,765</b>	<b>409,996</b>	<b>410,996</b>	<b>211,416</b>	<b>409,763</b>	<b>TAX LEVY</b>	<b>\$ 418,163</b>	<b>418,189</b>	<b>418,189</b>



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# ZONING DEPARTMENT

## MISSION STATEMENT

The Zoning Department's mission is to enforce land use regulations either mandated by State law, or adopted independently by the County; to ensure that those regulations are updated periodically to reflect changes in Wisconsin Statutes, Administrative Code and public opinion; and to draft new regulations for County Board review.

## PROGRAMS/SERVICES

### Comprehensive Zoning

The program began in 1971 when the County Board adopted the current Zoning Ordinance. We offer zoning to all towns in Marathon County. To date, 17 towns have approved County Zoning and are taking advantage of the county's professional staff and legal services.

### Shoreland, Wetland and Floodplain Zoning

Shoreland and floodplain zoning was adopted by Marathon County to protect the ecologically sensitive shoreline and floodplain areas which are frequently the most sought-after sites for intensive use and development. Shoreland is land lying within 1,000 feet of lakes, ponds and flowages, land within a floodplain, and land within 300 feet of a navigable stream. Floodplains are those lands generally adjacent to rivers and streams that are periodically inundated by the regional flood. Wetlands located in these shorelands and floodplains have been under county jurisdiction since 1983.

### Private Sewage

Overseeing the location, design, installation and maintenance of holding and on-site sewage disposal systems in the unsewered areas of Marathon County is the primary function of the program.

### Wisconsin Fund

The program offers a grant to qualified home owners and small businesses to partially reimburse the cost to repair or replace a failed septic system.

### Nonmetallic Mining Reclamation

The program requires site repair after removal of minerals such as clay, granite, sand and gravel, such that the site will be restored to a purposeful and acceptable landscape appearance and use.

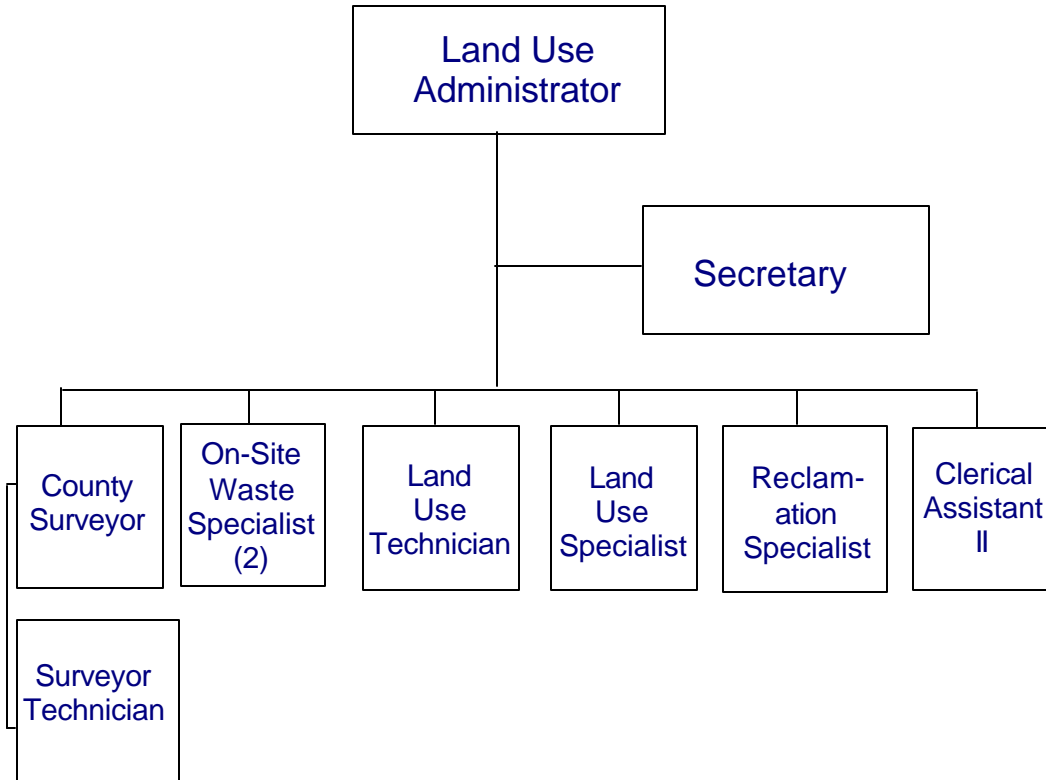
### Land Division Regulations Program

The Land Division Regulations were adopted by the County Board in the late 1960's. This ordinance requires all new parcels created, of 10 acres or less, be surveyed and approved prior to recording.

### Surveying

The surveying division of zoning is responsible for the remonumentation and maintenance of 6,000 government corners in the county, assisting in the administration of Land Division Regulations and occasionally conducting a survey for other units of government.

# ZONING



18 Deputy Zoning Administrators classified as casual employees also assist in this department.

Number of Positions (FTE)	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Union (FTE)	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	9.00
Non-Union (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>10.00</b>

## ZONING

FUND: 100 General Fund  
 ORG1: 185 County Zoning

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 484,684	507,102	507,102	317,402	507,102	Personal Services	\$ 553,401	552,916	552,916
25,911	19,376	19,376	12,526	19,376	Contractual Services	15,401	11,401	11,401
34,180	38,410	38,910	13,918	38,160	Supplies and Expense	36,615	36,615	36,615
1,228	886	886	886	886	Fixed Charges	962	962	962
80,074	80,000	80,000	0	80,000	Grants, Contributions & Other	80,000	80,000	80,000
<b>\$ 626,077</b>	<b>645,774</b>	<b>646,274</b>	<b>344,732</b>	<b>645,524</b>	<b>Total Expenditures</b>	<b>\$ 686,379</b>	<b>681,894</b>	<b>681,894</b>
\$ 80,074	80,000	80,000	0	80,000	Intergovernmental Grants & Aid	\$ 80,000	80,000	80,000
198,889	170,000	170,000	150,975	185,000	License and Permits	180,000	180,000	180,000
51,236	60,950	61,450	43,900	61,750	Public Charges for Services	76,670	76,670	76,670
0	0	0	10,111	10,111	Miscellaneous Revenue	0	0	0
0	28,699	28,699	0	0	Other Financing Sources	29,486	29,486	29,486
<b>\$ 330,199</b>	<b>339,649</b>	<b>340,149</b>	<b>204,986</b>	<b>336,861</b>	<b>Total Revenues</b>	<b>\$ 366,156</b>	<b>366,156</b>	<b>366,156</b>
<b>\$ 295,878</b>	<b>306,125</b>	<b>306,125</b>	<b>139,746</b>	<b>308,663</b>	<b>TAX LEVY</b>	<b>\$ 320,223</b>	<b>315,738</b>	<b>315,738</b>

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# **BUILDING MAINTENANCE DEPARTMENT**

## **MISSION STATEMENT**

The mission of the Marathon County Building Maintenance Department is to make the county owned buildings energy efficient while maintaining occupant comfort, secure these premises and the inventories within, and protect the health and wealth of all county employees and the general public.

## **PROGRAMS/SERVICES**

### **Maintenance**

This program provides preventive and routine maintenance for the Courthouse/Jail complex, Thomas Street Facility, River Drive Buildings, Juvenile Detention Facility, Library, and the West Street Storage Complex. Preventive maintenance includes but is not limited to, scheduling of equipment and HVAC maintenance, grounds upkeep and electrical installation and repair. Routine maintenance includes but is not limited to, wiring, cabling, plumbing, painting and moving. All special projects are prioritized and scheduled according to the need and administrative direction.

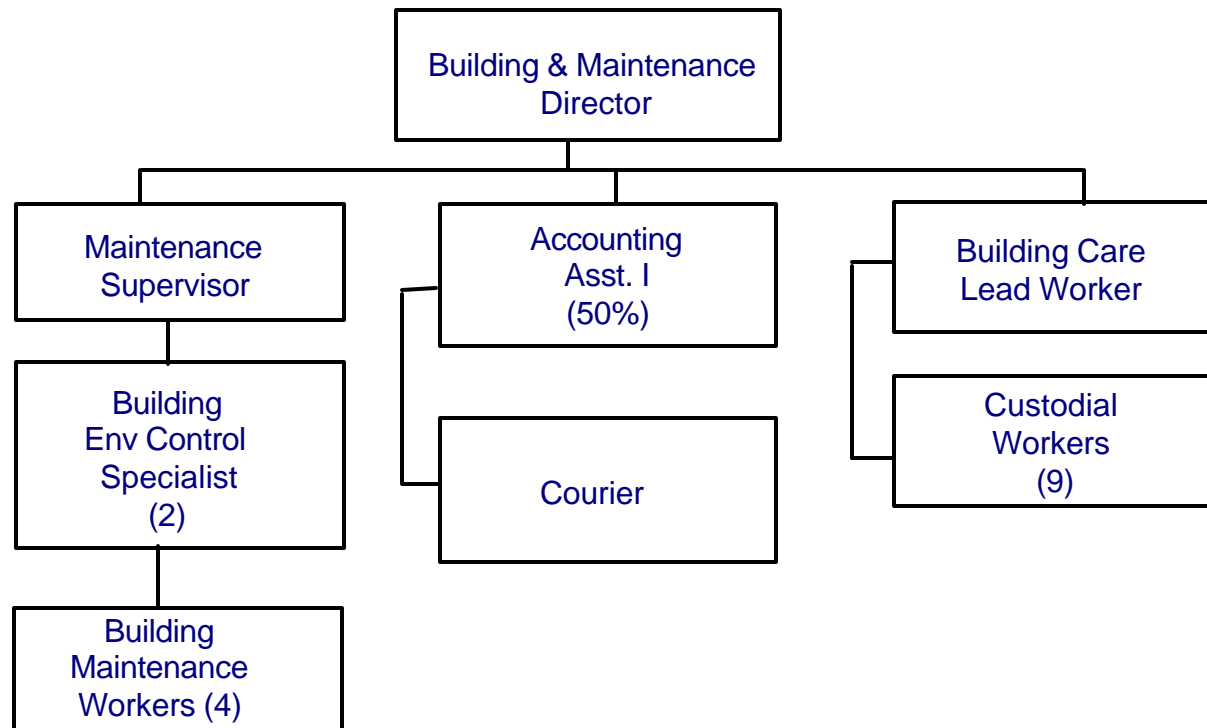
### **Custodial**

This program provides janitorial services for the Courthouse/Jail complex, Thomas Street Facility, River Drive Buildings, Juvenile Detention Facility, Library, Highway Department, Credit Union and The West Street Storage complex. Services provided include but are not limited to, floor care, office and restroom cleaning, garbage pickup and window cleaning. Departments are asked to submit requests for any specialized cleaning. All special projects are prioritized and ranked according to accepted evaluation criteria.

### **Courier**

This program provides mail service to all County Facilities and City Hall. Incoming mail is picked up at the Post Office and delivered to the Courthouse. Interdepartmental mail is then delivered to all County facilities and City Hall according to a specific schedule.

# BUILDING MAINTENANCE



Custodians are casual employees working 20 hours/week = total of 14 employees  
 \*Four positions were transferred into Building Maintenance upon Library Board approval

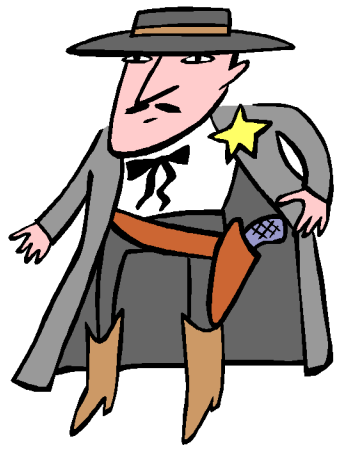
Number of Positions (FTE)	1993	1994	1995	*1996	1997	1998	1999	2000	2001	2002
Union (FTE)	13.00	13.00	13.00	17.00	17.00	19.00	19.00	19.00	17.50	17.50
Non-Union (FTE)	1.75	1.75	1.75	1.75	1.75	1.00	1.00	1.00	2.00	2.00
<b>TOTAL</b>	<b>14.75</b>	<b>14.75</b>	<b>14.75</b>	<b>18.75</b>	<b>18.75</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>19.50</b>	<b>19.50</b>

## BUILDING MAINTENANCE

FUND: 100 General Fund  
 ORG1: 195 Building Maintenance

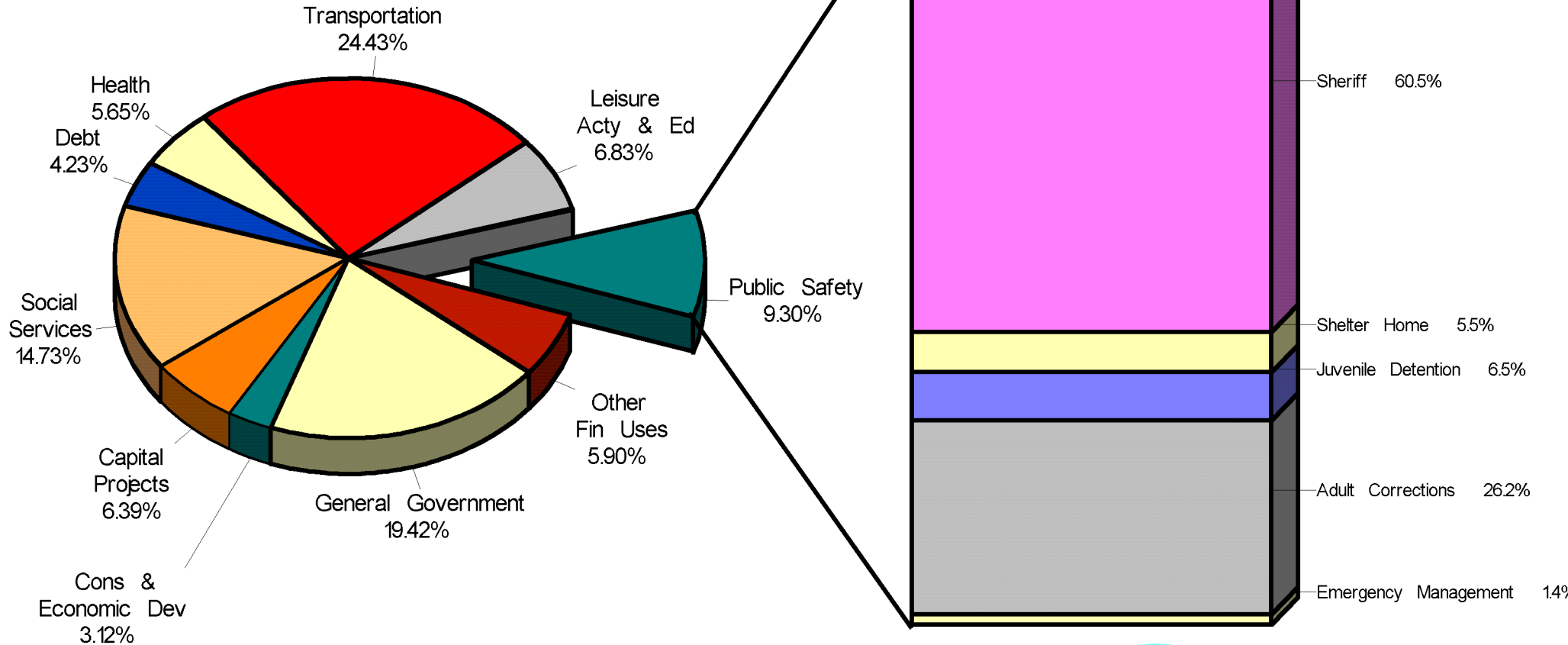
2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 777,919	1,040,445	1,040,445	626,943	1,046,160	Personal Services	\$ 1,071,792	1,072,338	1,072,338
553,567	628,536	628,536	373,238	684,996	Contractual Services	753,687	739,415	739,415
80,675	87,166	87,166	51,121	91,471	Supplies and Expense	90,937	90,937	90,937
19,070	24,100	24,100	14,863	22,200	Building Materials	22,200	22,200	22,200
2,611	3,057	3,057	3,092	3,057	Fixed Charges	3,240	3,240	3,240
(38,109)	0	0	0	0	Grants, Contributions & Other	0	0	0
7,806	8,000	8,000	1,647	8,000	Capital Outlay	26,000	8,000	8,000
<b>\$ 1,403,539</b>	<b>1,791,304</b>	<b>1,791,304</b>	<b>1,070,904</b>	<b>1,855,884</b>	<b>Total Expenditures</b>	<b>\$ 1,967,856</b>	<b>1,936,130</b>	<b>1,936,130</b>
\$ 0	9,500	9,500	9,500	9,500	Intergov't Charges for Services	\$ 10,000	10,000	10,000
29,440	26,900	26,900	56,418	65,748	Miscellaneous Revenue	26,900	26,900	26,900
<b>\$ 29,440</b>	<b>36,400</b>	<b>36,400</b>	<b>65,918</b>	<b>75,248</b>	<b>Total Revenues</b>	<b>\$ 36,900</b>	<b>36,900</b>	<b>36,900</b>
<b>\$ 1,374,099</b>	<b>1,754,904</b>	<b>1,754,904</b>	<b>1,014,986</b>	<b>1,780,636</b>	<b>TAX LEVY</b>	<b>\$ 1,930,956</b>	<b>1,899,230</b>	<b>1,899,230</b>





# MARATHON COUNTY

## 2002 Expense Budget by Activity



Detail by Percentage of Public Safety Expenses

# SHERIFF'S DEPARTMENT

## MISSION STATEMENT

Protection of the public's life and property. Maintenance of public peace and lawful social order, and the reduction and control of crime to a manageable level commensurate with the department's resources.

## PROGRAMS/SERVICES

To enable the Sheriff's Department to provide the most effective and efficient service to the public, the department is organized into divisions and units. We have listed what we consider are some of the primary responsibilities and duties by each division unit. The lists are all inclusive.

### Administration

Responsible for overall administration of the Sheriff's Department functions. Specific functions include, but are not limited to the following:

- < Budget administration for the entire Department
- < Policy development
- < Research and long range planning
- < Management of grant programs and funds
- < Maintain capital "fixed asset" records
- < Develop and maintain Department policy and procedures
- < Law Enforcement records compilation, storage and retrieval
- < Court services/security
- < Community relations and crime prevention
- < School liaison and safety programs

- < Planning and management of Department-wide training and firearms program
- < Management and operation of the Department's motor vehicle fleet program
- < Maintain public service desk and is the focal point for the public access to records

### Patrol

The Patrol Division is responsible for patrolling and responding to calls for service 24 hours a day, 365 days a year, covering 1584 square miles of Marathon County. The efforts of patrol are protection of life and property through the prevention of crime and vigorous enforcement of laws and ordinances. Specific functions include, but are not limited to, the following:

- < Patrol and observation
- < Answering calls for service
- < Assisting other Departments as requested
- < Arrest of offenders
- < Reports, report writing
- < Rendering testimony in court
- < Accident investigations - reports
- < Investigation of all offenses and incidents as assigned
- < Traffic enforcement
- < Traffic education
- < Boat patrol
- < Snowmobile patrol
- < Boating, ATV, snowmobile, and hunter safety training courses

## **Communications Division**

Provides county-wide dispatch services for 28 volunteer fire departments, 11 ambulance services, 12 first responder groups, 10 police agencies in addition to the Sheriff's Department full-service E 9-1-1 Center. Specific functions include but are not limited to:

- < Promptly dispatching E 9-1-1 calls for police, fire and EMS
- < Receive and dispatch routine non-emergency calls for service
- < Monitor, enter and send messages via the TIME system
- < Enter, record and track CIB and NCIC entries (warrants, stolen items, missing persons, etc.)
- < Paging system - Sheriff's Department personnel, Coroner, District Attorney, Corporation Counsel, Juvenile Intake, Juvenile Transport Team and Support Services
- < Issue storm warnings and other weather related alerts
- < Monitor internal alarms
- < Dispatch aid/ground advance life support
- < Support Incident Command System at major events
- < Provide mobile communications support

## **Investigative Division**

Provides assistance to the Patrol Division by conducting county wide criminal and juvenile investigations. This Division is responsible for investigating major felonies or specific crimes requiring extensive follow-up investigations, and cases involving juveniles. Specific functions include, but are not limited to, the following:

- < Investigate all major crimes and such lesser offenses as may be required

- < Provide staff advice and assistance to other department personnel and other requesting agencies
- < Crime scene evidence collection and proper evidence handling, documentation and storage
- < Physical movement of detained/incarcerated individuals between detention facilities and through court appearances
- < Service of civil process and related functions with proper documentation
- < Warrant service, CIB/NCIC TIME entries and complete documentation

## **Corrections**

Responsible for proper secure detention, care, management and control of incarcerated persons in conformance with existing statutes and Department of Corrections regulations. Duties include, but are not limited to, the following:

- < Maintenance of jail facilities
- < Protect the safety of staff and inmates
- < Protect the public
- < Operate the facility in a cost efficient manner
- < Operate the facility consistent with statutory and constitutional guidelines
- < Classify inmates
- < Inventory inmate property, records, and storage of the same
- < Monitor inmate hygiene
- < Transport inmates to court proceedings
- < Supervise inmates on a daily basis
- < Feed inmates
- < Search inmates, cells as required
- < Be alert for escapes
- < Transport inmates for dental/health appointments
- < Maintain records as required

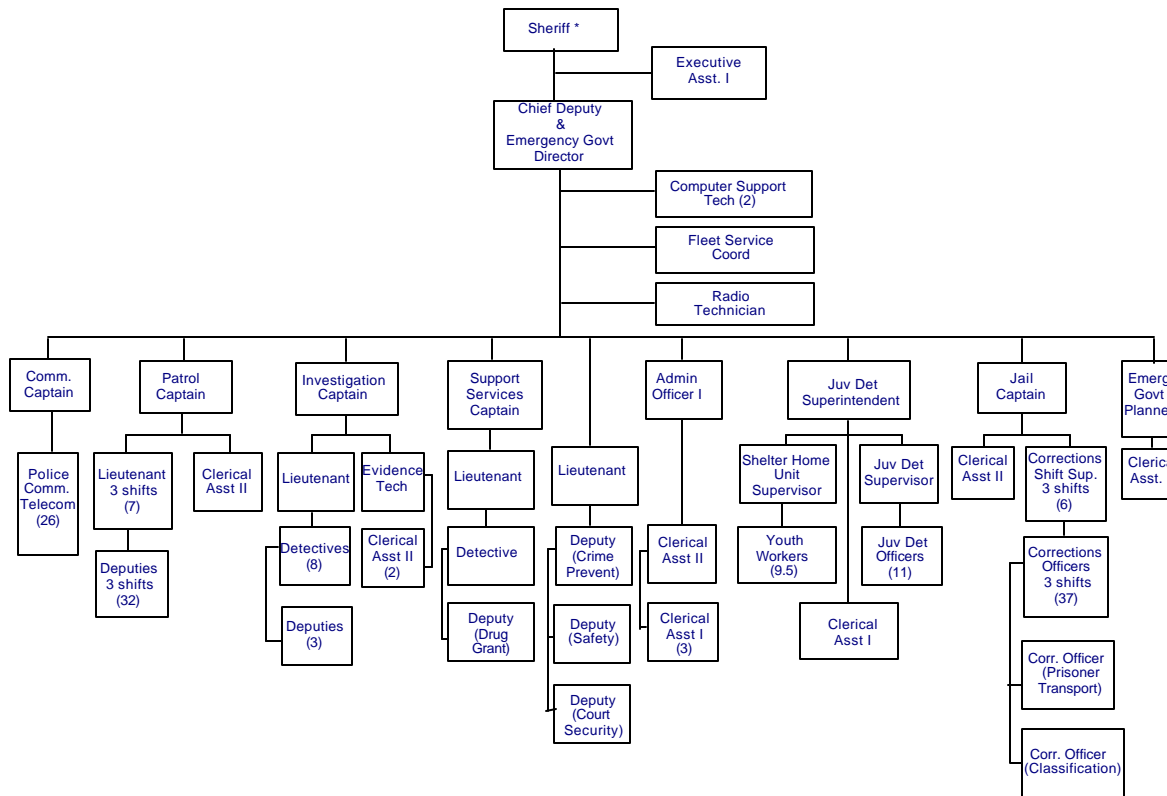
- < Assign/monitor Huber inmates
- < Assign/work with electronic monitor programming

### **Special Investigations/Support Services**

Special Investigations Unit (SIU) is responsible for county wide narcotic/drug enforcement. A branch of this division oversees Special Response Team and Dive Team functions. Specific duties include, but are not limited to, the following:

- < Investigate/coordinate drug offenses county wide
- < Assist other departments upon request
- < Work with State, Federal and local agencies in drug investigations that are outside Marathon County
- < Special investigations as required and assigned by the Sheriff
- < Provide training/assistance to other department personnel and requesting agencies
- < Collect evidence, maintain proper control, recording and storage
- < Serve search and arrest warrants
- < The Special Response Team (SRT) responds to high risk situations as requested, including high risk drug search warrants
- < The Dive Team responds to drowning incidents involving rescue and recovery operations

# SHERIFF DEPARTMENT



\*Elected Official

Ž The Children's Court Service Department has been divided into separate functions and the Shelter Home was transferred into the Sheriff's Department, also the Juvenile Detention function was added

Number of Positions (FTE)	1993	1994	1995	1996	1997	Ž1998	1999	2000	2001	2002
Union (FTE)	124.50	129.50	132.00	132.00	128.00	154.50	164.50	165.50	165.50	166.50
Non-Union (FTE)	3.50	3.50	3.50	3.50	8.50	10.00	10.00	10.00	10.00	10.00
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>129.00</b>	<b>134.00</b>	<b>136.50</b>	<b>136.50</b>	<b>137.50</b>	<b>165.50</b>	<b>175.50</b>	<b>176.50</b>	<b>176.50</b>	<b>177.50</b>

# SHERIFF

FUND: 100 General Fund  
 ORG1: 610 Sheriff Department

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$6,084,612	6,468,663	6,496,663	4,039,899	6,496,663	Personal Services	\$ 6,176,179	6,690,901	6,690,901
232,421	316,490	325,240	120,599	314,915	Contractual Services	326,624	326,624	326,624
418,501	556,510	607,174	212,830	575,156	Supplies and Expense	579,533	577,033	577,033
20,864	25,162	25,162	23,156	25,942	Fixed Charges	39,446	39,446	39,446
54,423	42,288	45,288	26,202	55,288	Grants, Contributions & Other	39,352	34,664	34,664
338,255	438,175	606,147	412,377	439,025	Capital Outlays	448,895	398,895	398,895
0	4,655	39,655	35,000	39,655	Other Financing Uses	0	0	0
<b>\$7,149,076</b>	<b>7,851,943</b>	<b>8,145,329</b>	<b>4,870,063</b>	<b>7,946,644</b>	<b>Total Expenditures</b>	<b>\$ 7,610,029</b>	<b>8,067,563</b>	<b>8,067,563</b>
\$ 203,511	173,065	354,040	247,101	213,925	Intergov't Grants & Other	\$ 143,065	176,265	176,265
20,224	800	800	12,722	14,500	Fines, Forfeits, and Penalties	900	2,500	2,500
115,977	125,500	125,500	76,199	120,200	Public Charges for Services	110,000	117,500	117,500
2,570	0	0	743	750	Intergov't Charges for Services	0	0	0
67,941	45,755	45,755	30,120	66,578	Miscellaneous Revenue	46,100	51,100	51,100
4,654	104,259	216,670	0	52,154	Other Financing Sources	98,505	98,505	98,505
<b>\$ 414,877</b>	<b>449,379</b>	<b>742,765</b>	<b>366,885</b>	<b>468,107</b>	<b>Total Revenues</b>	<b>\$ 398,570</b>	<b>445,870</b>	<b>445,870</b>
<b>\$6,734,199</b>	<b>7,402,564</b>	<b>7,402,564</b>	<b>4,503,178</b>	<b>7,478,537</b>	<b>TAX LEVY</b>	<b>\$ 7,211,459</b>	<b>7,621,693</b>	<b>7,621,693</b>

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# EMERGENCY MANAGEMENT

## MISSION STATEMENT

Emergency Management's Mission supports the Sheriff's Department Mission "...Protect and Serve" by providing the foundation for a series of individual Programs for the administration, planning, coordination, and implementation of Marathon County's Mitigation, Emergency and Disaster Preparedness and Response Activities. Emergency Management is responsible for the planning and technical work in coordinating these preparedness and response activities.

## PROGRAMS/SERVICES

Emergency Management can be separated into two basic functions, Emergency Management and Emergency Planning and Community Right-To-Know Act (EPCRA) or Superfund Amendments and Reauthorization Act (SARA) of 1986 Title III Activities. The first, Emergency Management Activities, addresses the planning, preparedness and response for a natural or man-made disaster. The second function is the administration of the EPCRA/SARA Program, which deals with hazardous materials.

There are six functional requirements for the County's participation in the Emergency Management Program. Basically they are: 1) Plan Development and Emergency Operations, 2) Training, 3) Exercising, 4) Public Education, 5) Program Administration, 6) Local Program Initiatives.

Emergency Management coordinates the EPCRA/SARA Program in Marathon County. EPCRA/SARA's intent is to bring industry, government and the public together to prepare for an accidental chemical release. EPCRA/SARA has two major goals: Emergency Planning aspect requires local communities to prepare for emergencies related to hazardous materials releases by planning and providing this essential information to First Responders from plans and a data base maintained by the Emergency Management Office. The community right-to-know aspect is designed to increase public awareness of the chemical hazards in our community and it allows the public and local governments the right to obtain information concerning potential chemical hazards.

Marathon County Emergency Management administers three of the four major segments of EPCRA/SARA locally. The Emergency Planning Sections (301, 302, and 303) require the establishment of a Local Emergency Planning Committee (LEPC) to develop, review and approve various emergency response plans that are required by these Sections. Emergency Management assists the facilities that meet the planning requirements of Section 302 that are required to have an off-site plan developed and to update them. Section 304 of EPCRA/SARA addresses emergency release notification procedures that have to be in-place for a chemical release. The final segments Sections (311/312) deal with annual hazardous chemical reporting requirements.

## Planning Activities

### A. Emergency Management



The Emergency Operations Plan (EOP) has been developed to replace the Emergency Management Plan. The EOP is organized into a Basic Operations plan with 14 supportive Annexes. The EOP provides officials with an overview of the County's Contingency Plans for disasters and other major emergencies. It provides policy for command officials,

agency managers, and emergency management professionals to use in planning, preparedness, and operations. The EOP is revised and updated on a yearly basis.

## **B. EPCRA/SARA**

Marathon County has approximately 149 facilities subject to SARA Section 311 and Section 312 Reporting Requirements. These facilities meet or exceed the amounts of Hazardous Materials stored on-site as established by the EPA. They are required to annually submit local reports concerning the amounts of these products.

Of these facilities subject to the Reporting Requirements, 47 are identified and subject to Section 302 Planning Requirements. These facilities have extremely hazardous substances on-site that meet or exceed the EPA's published Threshold Planning Quantities for these substances. All of these facilities are considered high-risk, and are required to have an individual "Off-Site Facility Plan" developed in the event there is a chemical release at the facility.

## **Training**

Emergency Management coordinates several training programs for the public sector through state programs and other sources. The intent and primary purposes of the training is for a consistent, planned, and unified response to an incident for all segments throughout the County - from the first on-scene responders (whether it is Fire, Law Enforcement, EMS, Public Works) to the Hazardous Materials Response Team or those who are responsible for making key decisions concerning evacuations. Training has been and will be targeted to a variety of Department, Agencies, and Officials throughout the County.

## **Grants**

Emergency Management actively seeks outside funding sources to enhance the overall Emergency Management Program. These grants are used for program support, training, equipment, and Hazardous Materials Response Team Development.

## **Exercises**

The Office of Emergency Management is involved in several mock disaster drills. These drills or exercises range from the table top variety to full-scale exercises where manpower and equipment is actually deployed. These exercises are developed and designed to test existing Community and Department plans and response procedures to note and correct deficiencies prior to an incident.

## **Other Ongoing Projects**

Emergency Management coordinates the administrative policies and activities of the Marathon County Hazardous Materials Response Team. The Marathon County Hazardous Materials Response Team provides Hazardous Materials Response Service to Townships, Villages, and Cities that are within the Corporate Boundaries of Marathon County. This service area will also include the contracted fire district of Marathon County based fire departments. This service into these contracted fire district will only be provided by Marathon County if the local jurisdiction does not have Level "B" coverage.

## EMERGENCY GOVERNMENT

FUND: 100 General Fund  
 ORG1: 245 Emergency Government

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 87,796	102,732	102,732	60,084	102,732	Personal Services	\$ 106,967	107,019	107,019
2,011	9,715	9,715	1,399	9,765	Contractual Services	10,650	10,650	10,650
33,365	43,135	51,137	15,045	44,130	Supplies and Expense	45,230	45,230	45,230
850	850	850	850	850	Fixed Charges	1,100	1,100	1,100
17,147	16,500	16,500	3,338	16,100	Grants, Contributions & Other	18,500	18,500	18,500
61	600	600	0	600	Capital Outlay	600	600	600
<b>\$ 141,230</b>	<b>173,532</b>	<b>181,534</b>	<b>80,716</b>	<b>174,177</b>	<b>Total Expenditures</b>	<b>\$ 183,047</b>	<b>183,099</b>	<b>183,099</b>
\$ 63,229	66,678	66,678	41,964	66,709	Intergov't Grant & Other	\$ 35,000	51,350	51,350
0	27,176	27,176	0	15,575	Miscellaneous Revenue	16,042	16,042	16,042
0	0	8,002	0	0	Other Financing Sources	0	0	0
<b>\$ 63,229</b>	<b>93,854</b>	<b>101,856</b>	<b>41,964</b>	<b>82,284</b>	<b>Total Revenues</b>	<b>\$ 51,042</b>	<b>67,392</b>	<b>67,392</b>
<b>\$ 78,001</b>	<b>79,678</b>	<b>79,678</b>	<b>38,752</b>	<b>91,893</b>	<b>TAX LEVY</b>	<b>\$ 132,005</b>	<b>115,707</b>	<b>115,707</b>

## ADULT CORRECTIONAL

FUND: 100 General Fund  
 ORG1: 650 Adult Correctional

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 2,126,363	2,340,103	2,340,103	1,408,471	2,340,103	Personal Services	\$ 2,423,023	2,500,979	2,500,979
747,916	778,766	803,766	454,655	804,711	Contractual Services	866,413	866,413	866,413
87,648	116,173	174,883	33,178	104,293	Supplies and Expense	105,373	105,373	105,373
18,261	19,200	19,200	329	19,200	Building Materials	19,200	19,200	19,200
567	567	567	425	425	Fixed Charges	1,877	1,877	1,877
<b>\$ 2,980,755</b>	<b>3,254,809</b>	<b>3,338,519</b>	<b>1,897,058</b>	<b>3,268,732</b>	<b>Total Expenditures</b>	<b>\$ 3,415,886</b>	<b>3,493,842</b>	<b>3,493,842</b>
\$ 33	0	0	49	75	Taxes	\$ 0	0	0
0	0	25,000	3,350	16,500	Intergovernmental Grants & Aid	18,500	18,500	18,500
376,447	345,730	345,730	318,052	463,080	Public Charges for Services	451,860	464,360	464,360
18,606	0	0	11,291	15,000	Miscellaneous Revenue	0	0	0
0	8,107	75,150	8,333	0	Other Financing Sources	8,107	8,107	8,107
<b>\$ 395,086</b>	<b>353,837</b>	<b>445,880</b>	<b>341,075</b>	<b>494,655</b>	<b>Total Revenues</b>	<b>\$ 478,467</b>	<b>490,967</b>	<b>490,967</b>
<b>\$ 2,585,669</b>	<b>2,900,972</b>	<b>2,892,639</b>	<b>1,555,983</b>	<b>2,774,077</b>	<b>TAX LEVY</b>	<b>\$ 2,937,419</b>	<b>3,002,875</b>	<b>3,002,875</b>

# JUVENILE DETENTION FACILITY

## MISSION STATEMENT

In accordance with DOC 346 the procedures and rules contained in this operational plan have been developed to protect the health, safety, and welfare of all juveniles held in the Marathon County Juvenile Detention Facility by maintaining the standards set forth under the federal Juvenile Justice and Delinquency Prevention Act.

The staff will strive to create a positive environment for the youth detained and provide a wide range of services such as education, visitation, community counseling, continuous support, medical and health care services, nutrition, recreation, and reading which support the juveniles' physical, emotional, spiritual, and social development.

## PROGRAMS/SERVICES

The Marathon County Juvenile Detention center shall be administered to accomplish the following:

1. Allowing the facility to be used as an integral part of the multiple dispositional alternatives available in the juvenile justice code.
2. Holding appropriate juveniles accountable for their delinquent activity.
3. Impressing upon juveniles the value of freedom and causing them to understand the concept of consequences.
4. Teaching juveniles both lifetime and age appropriate skills and recognizing achievement of set goals.
5. Minimizing the negative contacts and activities that can occur during incarceration.
6. Maximizing productive time of the juveniles in the areas of education, services and programming as well as other beneficial activities.
7. Reducing recidivism amongst juveniles.

## JUVENILE DETENTION

FUND: 100 General Fund  
 ORG1: 253 Juvenile - Sheriff

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 575,992	640,320	640,320	417,325	640,320	Personal Services	\$ 703,287	675,938	675,938
71,738	190,853	190,853	32,068	175,853	Contractual Services	179,762	153,262	153,262
19,303	35,372	35,372	9,228	36,059	Supplies and Expense	37,259	37,259	37,259
0	3,000	3,000	0	3,000	Building Materials	3,000	3,000	3,000
350	350	350	350	350	Fixed Charges	350	350	350
<b>\$ 667,383</b>	<b>869,895</b>	<b>869,895</b>	<b>458,971</b>	<b>855,582</b>	<b>Total Expenditures</b>	<b>\$ 923,658</b>	<b>869,809</b>	<b>869,809</b>
\$ 264,700	272,400	272,400	106,864	166,000	Public Charges for Services	\$ 166,000	190,000	190,000
0	0	0	4,670	10,000	Intergovt Charges for Services	10,000	10,000	10,000
<b>\$ 264,700</b>	<b>272,400</b>	<b>272,400</b>	<b>111,534</b>	<b>176,000</b>	<b>Total Revenues</b>	<b>\$ 176,000</b>	<b>200,000</b>	<b>200,000</b>
<b>\$ 402,683</b>	<b>597,495</b>	<b>597,495</b>	<b>347,437</b>	<b>679,582</b>	<b>TAX LEVY</b>	<b>\$ 747,658</b>	<b>669,809</b>	<b>669,809</b>

## **SHELTER HOME**

### **MISSION STATEMENT**

In accordance with HSS 59 the procedures and rules contained in this operational plan have been developed to protect the health, safety, and welfare of all juveniles, held in the Marathon County Shelter Home by maintaining the standards set forth under the Wisconsin Administrative Code.

The staff will strive to create a positive environment for the youth detained and provide a wide range of services such as education , visitation, community counseling, continuous support, medical and health care services, nutrition, recreation, and reading which support the juveniles' physical, emotional, spiritual and social development.

### **PROGRAMS/SERVICES**

The Marathon County Shelter Home shall be administered to accomplish the following:

1. Allowing the facility to be used as an integral part of the multiple dispositional alternatives in the juvenile justice code.
2. Holding juveniles in need of protection or services including those without a parent, who have been abandoned, or who has been the victim of abuse or who are awaiting a change of placement.
3. Holding juveniles when probable cause exists to believe that if not held, the child may cause injury to themselves or others, may runaway, or may not otherwise be available for the proceedings of the court or its officers.
4. Teaching juveniles both lifetime and age appropriate skills and recognizing achievements of set goals.
5. Minimizing the negative contacts and activities that can occur.
6. Maximizing productive time of the juveniles in the areas of education, services and programming as well as other beneficial activities.

## SHELTER HOME

FUND: 100 General Fund  
 ORG1: 254 Shelter Home - Sheriff

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 490,412	568,029	568,029	339,166	568,029	Personal Services	\$ 549,158	600,793	600,793
40,204	120,153	120,153	15,910	120,153	Contractual Services	124,062	84,062	84,062
15,689	40,615	42,623	6,800	30,915	Supplies and Expense	40,265	40,265	40,265
90	1,850	1,850	835	1,850	Building Materials	1,850	1,850	1,850
424	450	450	0	450	Fixed Charges	450	450	450
<b>\$ 546,819</b>	<b>731,097</b>	<b>733,105</b>	<b>362,711</b>	<b>721,397</b>	<b>Total Expenditures</b>	<b>\$ 715,785</b>	<b>727,420</b>	<b>727,420</b>
\$ 120,237	120,000	120,000	82,832	100,000	Public Charges for Services	\$ 100,000	110,000	110,000
0	0	0	5,310	11,500	Intergov't Charges for Services	10,000	10,000	10,000
999	0	0	650	1,200	Miscellaneous Revenue	1,200	1,200	1,200
0	6,000	8,008	0	0	Other Financing Sources	7,000	7,000	7,000
<b>\$ 121,236</b>	<b>126,000</b>	<b>128,008</b>	<b>88,792</b>	<b>112,700</b>	<b>Total Revenues</b>	<b>\$ 118,200</b>	<b>128,200</b>	<b>128,200</b>
<b>\$ 425,583</b>	<b>605,097</b>	<b>605,097</b>	<b>273,919</b>	<b>608,697</b>	<b>TAX LEVY</b>	<b>\$ 597,585</b>	<b>599,220</b>	<b>599,220</b>

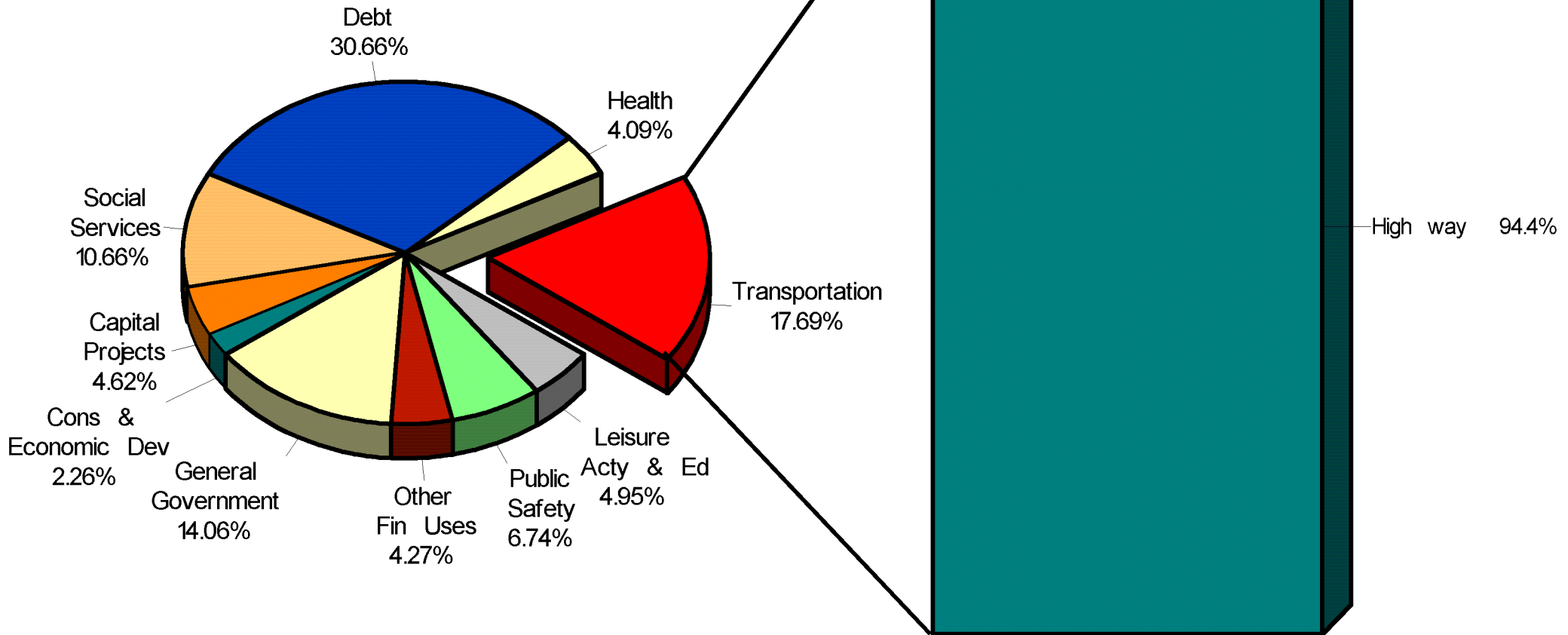
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# MARATHON COUNTY

## 2002 Expense Budget by Activity



Detail by Percentage of Transportation Expenses



# HIGHWAY DEPARTMENT

## MISSION STATEMENT

The Highway Department is responsible for road maintenance on 622 miles of County Trunk Highway System. The Highway Department also annually contracts with the Wisconsin Department of Transportation to maintain 292 miles of State and Federal Highway System which includes “double” freeway miles, ramps, etc. The Highway Department also provides technical assistance, financial aid, and various services to other local units of government. These services promote economic development and provide the citizens of Marathon County with an arterial and collector road system to communities within Marathon County.

## PROGRAMS/SERVICES

### Administration

The administration division provides support and direction to the various divisions within the Department. Long term planning and direction for the Department is also provided by the administrative staff. This division provides all current information to the public and local governments.

### Bituminous Surfacing

The bituminous surfacing program consists of bituminous pavement rehabilitation and overlays. The program does both contracting and in-house bituminous production and laying. This program rehabilitates approximately 27 miles per year.

### Bridge Construction

This program provides for the replacement and rehabilitation of local bridges in the county. There are approximately 113 bridges. This program also provides for replacement and upkeep of 20 structures less than 20 feet in length that are constructed in the same manner as bridges. This work can cover a range from minor small repairs to total replacement. The program is used

to offset the 80% state funding for bridge replacements. Bridge inspections are conducted on the county bridges biennially.

### Local Government

This program provides assistance to the local municipalities including paving, biennial bridge inspection and repair, and group purchasing.

### C.T.H.S. MAINTENANCE

General maintenance on county highways consists of all activities that serve to keep the system in serviceable condition. This includes, but is not limited to: pothole repairs, mowing, centerline painting, culvert replacement, ditching, wheel rut repairs, minor overlays, signing and litter control. This program’s objective is to maintain a safe and driveable pavement, while protecting the county’s investment in quality roads. It also provides for the reconstruction of segments of the County Highway System that do not meet current design standards. Improvements consist of widening the pavement and shoulders, flattening ditch in-slopes, flattening horizontal curves, increasing sight distance, and making drainage improvements.

### State Maintenance

This program provides general and winter maintenance on the State Highway System under contract with the Wisconsin Department of Transportation.

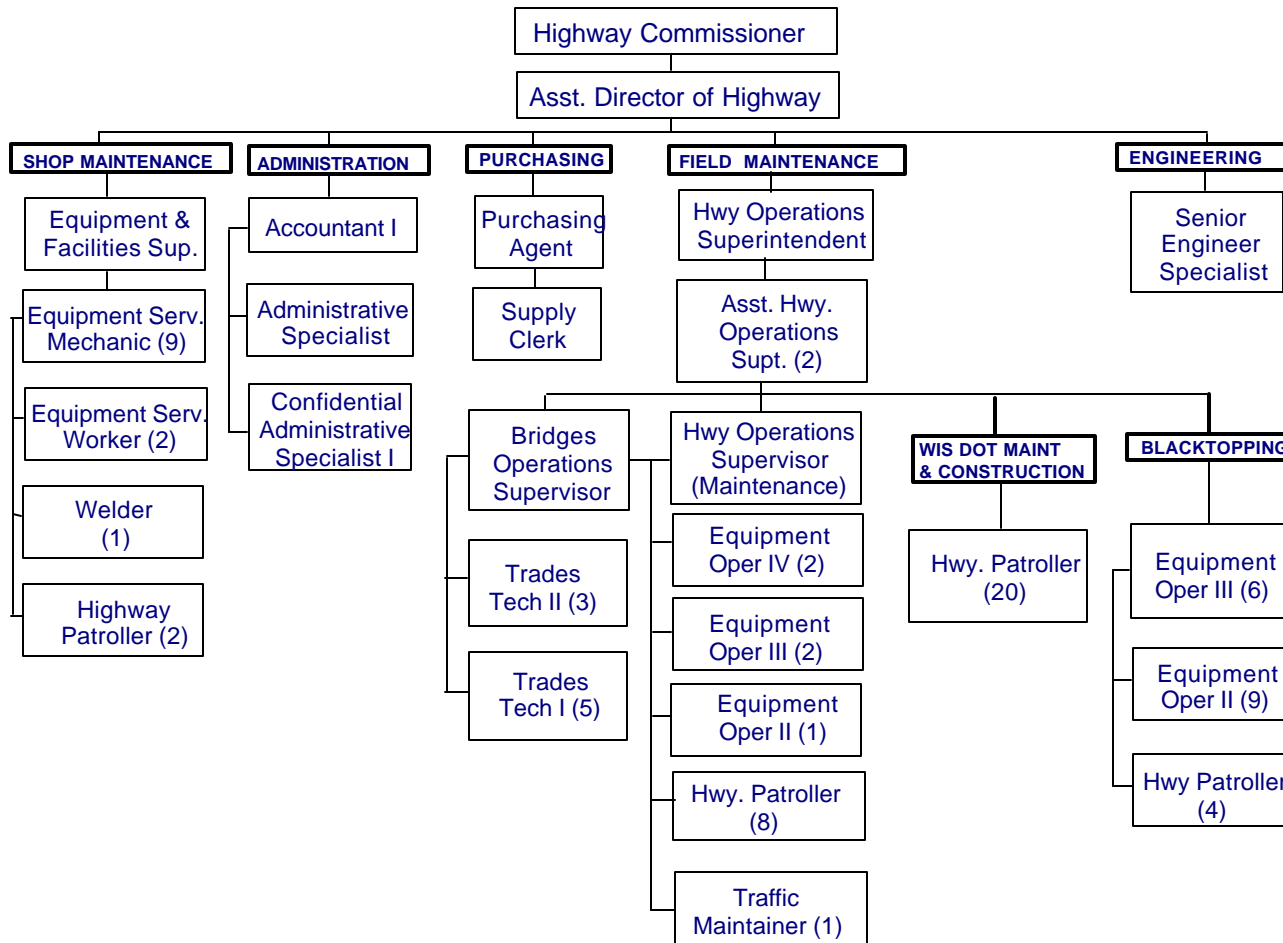
### STP Program

The program is used to do major reconstruction with the use of 80% State and Federal funds.

### C.T.H.S. Winter Maintenance

Winter maintenance includes the installation of snowfence, equipment set-up, and snow and ice control on county roads.

# HIGHWAY DEPARTMENT



Number of Positions (FTE)	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Union (FTE)	78.00	78.00	78.00	78.00	78.00	79.00	79.00	79.00	79.00	79.00
Non-Union (FTE)	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
<b>TOTAL</b>	<b>88.00</b>	<b>88.00</b>	<b>88.00</b>	<b>88.00</b>	<b>88.00</b>	<b>89.00</b>	<b>89.00</b>	<b>89.00</b>	<b>89.00</b>	<b>89.00</b>

## HIGHWAY

FUND: 800 Highway - Internal Service  
 ORG1: 265 County Highway

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 6,614,463	8,918,957	8,918,957	4,443,635	8,716,358	Personal Services	\$ 9,810,620	9,810,620	9,810,620
134,208	155,240	155,240	117,450	175,840	Contractual Services	174,148	174,148	174,148
906,438	1,762,045	1,762,045	957,037	1,791,720	Supplies and Expense	1,966,482	1,966,482	1,966,482
6,640,364	9,707,450	10,128,540	4,421,208	9,622,700	Building Material	13,664,300	12,134,587	12,134,587
3,950,127	4,564,292	4,564,292	1,574,326	4,299,292	Fixed Charges	4,860,682	4,841,202	4,841,202
136,419	1,082,880	17,177,880	1,025,428	1,803,000	Capital Outlay	4,192,000	4,192,000	4,139,621
(4,967,575)	0	0	0	0	Other Financing Uses	0	0	0
<b>\$ 13,414,444</b>	<b>26,190,864</b>	<b>42,706,954</b>	<b>12,539,084</b>	<b>26,408,910</b>	<b>Total Expenditures</b>	<b>\$ 34,668,232</b>	<b>33,119,039</b>	<b>33,066,660</b>
\$ 3,060,628	3,005,000	19,005,000	2,316,472	3,805,663	Intergov't Grants & Other	\$ 9,054,114	\$ 9,054,114	\$ 9,054,114
14,085	7,500	7,500	6,945	7,500	Licenses and Permits	7,500	7,500	7,500
3,878,000	13,653,383	13,698,383	5,370,575	13,718,554	Intergov't Charges for Service	15,379,247	15,379,247	15,379,247
662,099	1,382,600	1,382,600	691,471	1,661,592	Miscellaneous Revenue	1,462,000	1,462,000	1,462,000
0	2,455,099	2,926,189	0	0	Other Financing Sources	1,000,000	1,000,000	1,000,000
<b>\$ 7,614,812</b>	<b>20,503,582</b>	<b>37,019,672</b>	<b>8,385,463</b>	<b>19,193,309</b>	<b>Total Revenues</b>	<b>\$ 26,902,861</b>	<b>\$ 26,902,861</b>	<b>\$ 26,902,861</b>
<b>\$ 5,799,632</b>	<b>5,687,282</b>	<b>5,687,282</b>	<b>4,153,621</b>	<b>7,215,601</b>	<b>TAX LEVY</b>	<b>\$ 7,765,371</b>	<b>6,216,178</b>	<b>6,163,799</b>

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## CENTRAL WISCONSIN AIRPORT

### MISSION STATEMENT

The Central Wisconsin Airport Board is charged with the safe, efficient and economical operation and development of Central Wisconsin Regional Airport. Staff provides the planning, construction, maintenance and operations of the electrical and water distribution systems, the roadways, parking lots, runways, air navigational aids, lighting systems, buildings and grounds located at Central Wisconsin Airport (CWA). The terminal building is the busiest building located in the Central Wisconsin Region.

### PROGRAMS/SERVICES

The Joint Airport Board and staff of 26 operate and develop the transportation hub for a nine county region of central and north central Wisconsin. To accomplish this, the Airport renders the following services:

#### Air Terminal Operation

CWA operates and maintains the terminal building and systems that provide the interface between the ground transportation and aircraft. The building, roadways, water and sewer, electrical distribution, telecommunications system and parking facilities are operated and maintained to assure that airline service is available to the region.

#### Airfield Operations

CWA operates the airfield according to Federal and State mandates. The pavements, safety areas, lighting and markings are maintained to assure safe and reliable air transportation. The airport maintenance staff provides all snow and ice control for the facility.

#### Safety and Security Programs

Federally mandated safety and security programs are implemented and maintained by Airport employees. Twenty four hours a day CWA operates aircraft fire fighting equipment and provides the primary security for both commercial and private aviation.

#### Air Traffic Control and Landing Air Operation and Maintenance

Airport personnel operate and maintain the equipment used in the air traffic control tower. CWA installs and maintains air navigational aids used to provide aircraft with routes to and from CWA including radios, radar, nondirectional beacon and automated weather reporting systems.

#### Vehicle Maintenance

CWA personnel operate and maintain the vehicular equipment used to maintain the airfield, plow snow and control ice, fight fires, and mow grass. The Airport operates more than two and one half million dollars worth of airfield maintenance equipment.

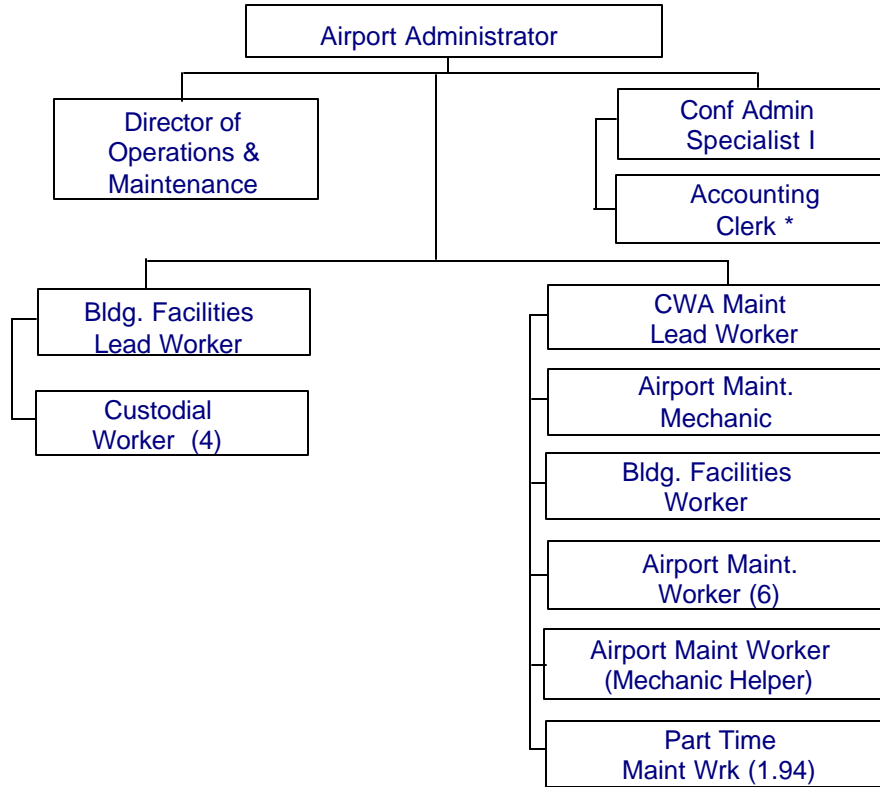
#### Tenant leasing

The Joint Airport Board - through the Airport Manager - administers leases with airlines, car rental agencies, aircraft hangar tenants, the restaurant, fixed base operator, and other tenants. They also promote air service, assure aviation safety and procure funding for airport development.

#### Education Programs

Airport staff works with area primary and secondary schools to offer educational opportunities to students. The airport sponsors Carrier Days for area high schools, provides airport tours for primary schools and coordinates business tours and flights for middle and secondary schools.

# CENTRAL WISCONSIN AIRPORT



\* 1/1/01 Unfunded 50% Accounting Clerk

Number of Positions (FTE)	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Union (FTE)	16.0	15.0	15.0	16.5	16.5	16.5	17.5	18.5	17.94	17.94
Non-Union (FTE)	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.00	3.00	3.00
<b>TOTAL</b>	<b>18.0</b>	<b>17.0</b>	<b>17.0</b>	<b>18.5</b>	<b>18.5</b>	<b>18.5</b>	<b>19.5</b>	<b>20.5</b>	<b>20.94</b>	<b>20.94</b>

# AIRPORT

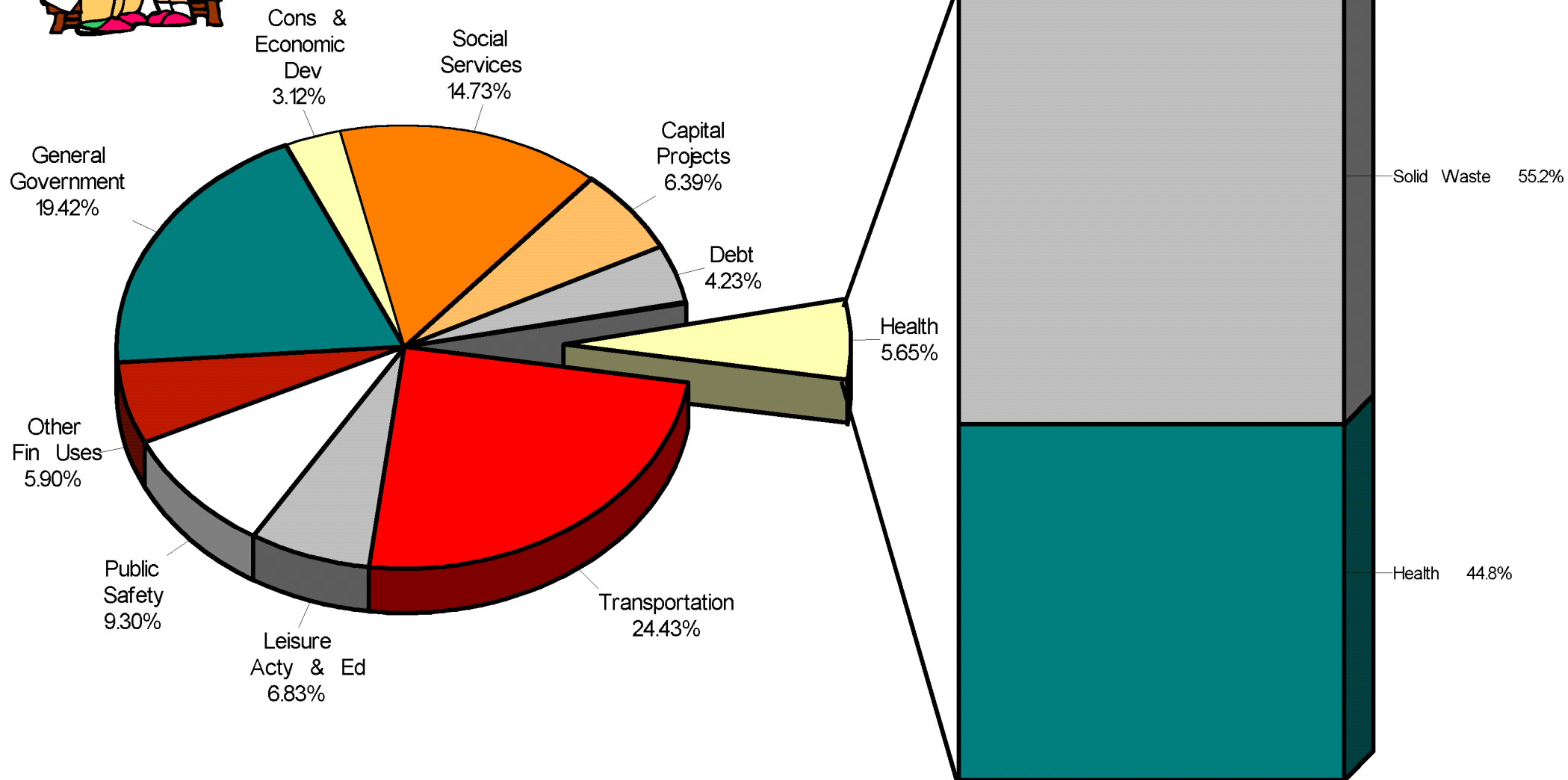
FUND: 700 Airport  
 ORG1: 300 Central Wisconsin Airport

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 986,191	1,098,765	1,098,765	668,203	1,098,765	Personal Services	\$ 1,082,401	1,083,025	1,083,025
450,631	501,100	501,100	307,670	505,005	Contractual Services	520,628	520,628	520,628
209,818	208,727	208,727	179,688	208,727	Supplies and Expense	215,487	215,487	215,487
13,811	22,631	22,631	14,012	22,631	Building Materials	21,080	21,080	21,080
441,135	31,799	31,799	33,399	31,798	Fixed Charges	34,728	34,728	34,728
2,435	212,350	212,350	100,712	234,387	Capital Outlay	70,100	70,100	70,100
808,949	95,696	471,839	471,839	471,839	Other Financing Uses	503,794	503,170	503,170
<b>\$ 2,912,970</b>	<b>2,171,068</b>	<b>2,547,211</b>	<b>1,775,523</b>	<b>2,573,152</b>	<b>Total Expenditures</b>	<b>\$ 2,448,218</b>	<b>2,448,218</b>	<b>2,448,218</b>
\$ 125	0	0	79	100	Taxes	\$ 0	0	0
1,991,106	1,710,653	1,710,653	1,367,266	2,109,546	Public Charges for Service	1,776,678	1,776,678	1,776,678
255,538	266,158	266,158	172,814	266,158	Intergov't Charges for Service	266,000	266,000	266,000
89,015	20,000	20,000	53,754	73,771	Miscellaneous Revenue	20,000	20,000	20,000
713,253	174,257	550,400	376,143	0	Other Financing Sources	385,540	385,540	385,540
<b>\$ 3,049,037</b>	<b>2,171,068</b>	<b>2,547,211</b>	<b>1,970,056</b>	<b>2,449,575</b>	<b>Total Revenues</b>	<b>\$ 2,448,218</b>	<b>2,448,218</b>	<b>2,448,218</b>
<b>\$ (136,067)</b>	<b>0</b>	<b>0</b>	<b>(194,533)</b>	<b>123,577</b>	<b>TAX LEVY</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>



# MARATHON COUNTY

## 2002 Expense Budget by Activity



Detail by Percentage of Health Expenses



# HEALTH DEPARTMENT

## MISSION STATEMENT

To empower individuals and families to promote health, prevent disease, and protect the environment, thereby strengthening our community.

## PROGRAMS/SERVICES

### Preventive Health Services

Initiate programs designed to improve health and reduce health risks by providing health promotion and disease prevention services. These services are available to individuals, families and groups in the home, workplace, clinics, schools and day care centers throughout the county. Prevention and health services are provided by public health nurses, bilingual aides, a dental hygienist, health educators, an epidemiologist and other technical staff.

### Environmental Health Services

Provide a broad spectrum of services aimed at protection of Marathon County citizens from disease or disability caused by exposure to infectious organisms, chemical contaminants or physical hazards in the environment. The specialized skills of sanitarians and support staff are applied in inspection and monitoring programs and in the correction of identified hazards. Licenses and regulates, all public food, lodging, camping, pools and mobile home parks in the county.

### Public Health Laboratory

Supports the work of the Department's inspections, monitoring and disease prevention efforts. Individuals and municipalities may also submit samples for analysis. The laboratory is certified by the Wisconsin Division of Health and the US Environmental Protection Agency.

### Project Start Right

Based on the successes of the Hawaii Health Start Program and the Wisconsin Family Resource Center model, Start Right serves families through two major components - home visiting and center-based parenting education and support. This is a collaborative program involving Public Health staff and The Children's Service Society of Wisconsin and is financed by county, city, state, federal and charitable foundations.

### Dental Health Education and Screening

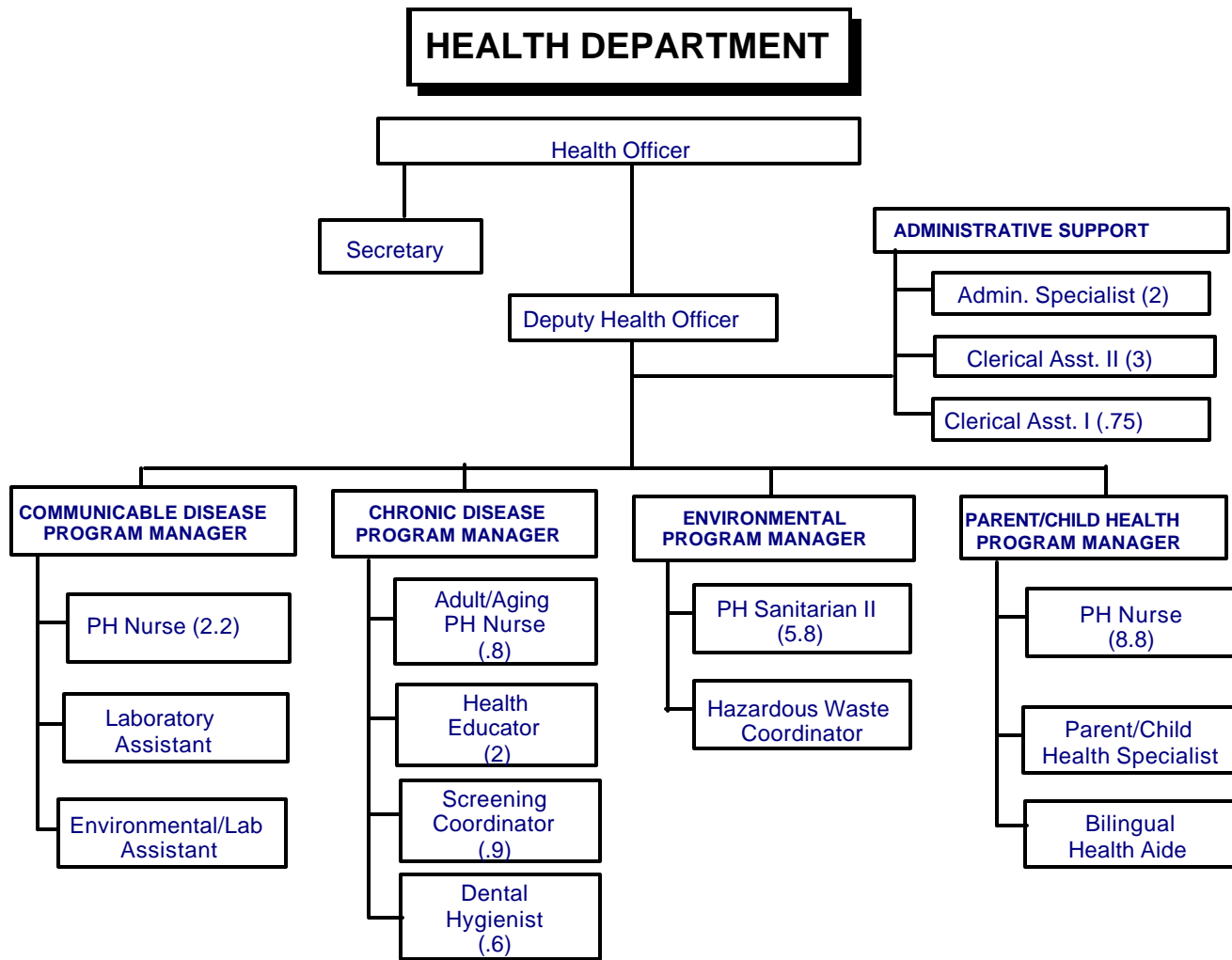
Programs are provided for those at greatest risk for dental diseases. These programs are conducted in primary and secondary schools. A school fluoride mouth rinse program is conducted in rural schools throughout Marathon County for the prevention of dental cavities. Dental sealants provided to low income children.

### Hearing and Vision Screening

Program is coordinated by an O.S.H.A. certified technician. Screening includes industrial hearing testing, school vision and hearing screenings.

### HIV/STD Clinics

Provide diagnosis, treatment and referral for persons at risk for HIV infection and sexually transmitted diseases. Walk-in and appointment services. A collaborative program involving Public Health staff and the Family Practice Residency Program.



Several casual employees also assist in this department  
 Note - 2.85 FTE is unfunded

Number of Positions (FTE)	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Union (FTE)	28.25	28.75	30.25	32.25	33.25	33.25	33.25	33.75	36.25	32.85
Non-Union (FTE)	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	6.00
<b>TOTAL</b>	<b>33.25</b>	<b>33.75</b>	<b>35.25</b>	<b>36.25</b>	<b>37.25</b>	<b>37.25</b>	<b>37.25</b>	<b>37.75</b>	<b>40.25</b>	<b>38.85</b>

# HEALTH

FUND: 100 General Fund  
 ORG1: 315 Health

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 1,943,803	2,093,714	2,256,729	1,294,002	2,164,769	Personal Services	\$ 2,180,335	2,296,586	2,296,586
1,112,711	1,017,598	1,710,300	922,149	1,834,308	Contractual Services	1,492,719	1,137,245	1,137,245
162,041	169,178	296,889	108,045	277,223	Supplies and Expense	196,074	191,989	191,989
14,119	2,000	71,443	29,207	66,443	Capital Outlay	8,000	8,000	8,000
<b>\$ 3,232,674</b>	<b>3,282,490</b>	<b>4,335,361</b>	<b>2,353,403</b>	<b>4,342,743</b>	<b>Total Expenditures</b>	<b>\$ 3,877,128</b>	<b>3,633,820</b>	<b>3,633,820</b>
\$ 795,136	429,334	1,371,986	707,614	1,288,553	Intergov't Grants and Aid	\$ 514,313	566,331	566,331
417,041	318,530	318,000	288,472	345,822	Public Charges for Services	324,100	324,100	324,100
8,085	10,000	10,000	1,480	10,000	Intergov't Charges for Services	10,000	10,000	10,000
165,205	191,500	201,000	32,930	203,314	Miscellaneous Revenue	196,500	196,500	196,500
0	40,048	210,269	0	0	Other Financing Sources	110,000	142,557	142,557
<b>\$ 1,385,467</b>	<b>989,412</b>	<b>2,111,255</b>	<b>1,030,496</b>	<b>1,847,689</b>	<b>Total Revenues</b>	<b>\$ 1,154,913</b>	<b>1,239,488</b>	<b>1,239,488</b>
<b>\$ 1,847,207</b>	<b>2,293,078</b>	<b>2,224,106</b>	<b>1,322,907</b>	<b>2,495,054</b>	<b>TAX LEVY</b>	<b>\$ 2,722,215</b>	<b>2,394,332</b>	<b>2,394,332</b>

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## **SOLID WASTE MANAGEMENT**

### **MISSION STATEMENT**

The mission of the Solid Waste Management Board is to provide the residents and industry of this county with an environmentally safe and cost effective integrated waste management system for non-hazardous solid waste.

The waste management system should present alternatives for complying with Wisconsin waste disposal regulations. This system should consist of a landfill, a recycling program, a composting program, and a waste to energy process. It should also promote and provide solutions to household hazardous waste disposal.

This system should encourage the participation of private enterprise as well as promote cooperation between other units of government for management and fiscal responsibility. The County will control the materials going into the landfill and promote paper processing. This provides a high degree of assurance that access, long term care, and environmental integrity will be attained, and that only those materials that have no value, use, or known hazard are deposited in the landfill.

### **PROGRAMS/SERVICES**

#### **Landfill Disposal**

The Solid Waste Department provides for the disposal of over 120,000 tons of residential, commercial, and industrial waste per year at its landfill in Ringle. It is responsible for the planning, designing, construction and operation of a facility that meets or exceeds all state and federal regulations. Revenues derived from the operation of the landfill provide all of the funding needed to operate the department.

#### **Household Hazardous Waste Facility**

In 1997, a permanent household hazardous waste facility opened in the Schofield Industrial Park. This facility evolved from the Cleansweep programs begun in 1985. The facility is open four days per month for both homeowners and Very Small Quantity Generators to use. Making the public aware to the hazards associated with many of the products used by it is a key element to this program. The success of this program has been largely due to the Health Department's involvement. Under the guidance of its Hazardous Waste Coordinator, the program has grown to meet the needs of the county.

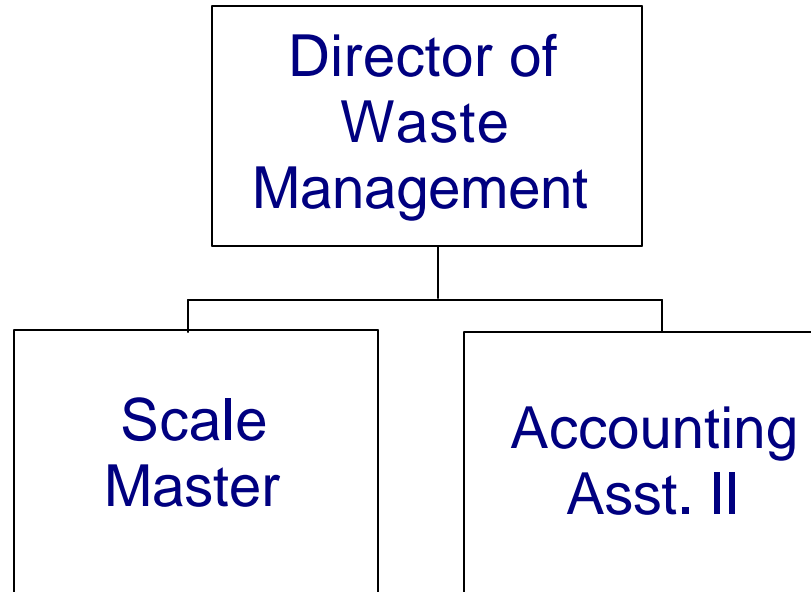
#### **Landfill Long Term Care**

In 1993, the Area A landfill closed. For the next forty years, responsibility for the maintenance and integrity of that site belongs to Marathon County. This Department sees that this is accomplished. Monies were put aside during the years that the site was operating for this.

#### **Environmental Repair Fund**

At the urging of the Holtz-Krause Steering Committee in 1992, a fund was established to help remediate old, leaking disposal sites. Up to twenty-five percent of the cost of remediation to a community may be obtained from this fund. To date, four communities have received over \$1,780,000.

**SOLID WASTE**



Number of Positions (FTE)	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Union (FTE)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Non-Union (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

## SOLID WASTE

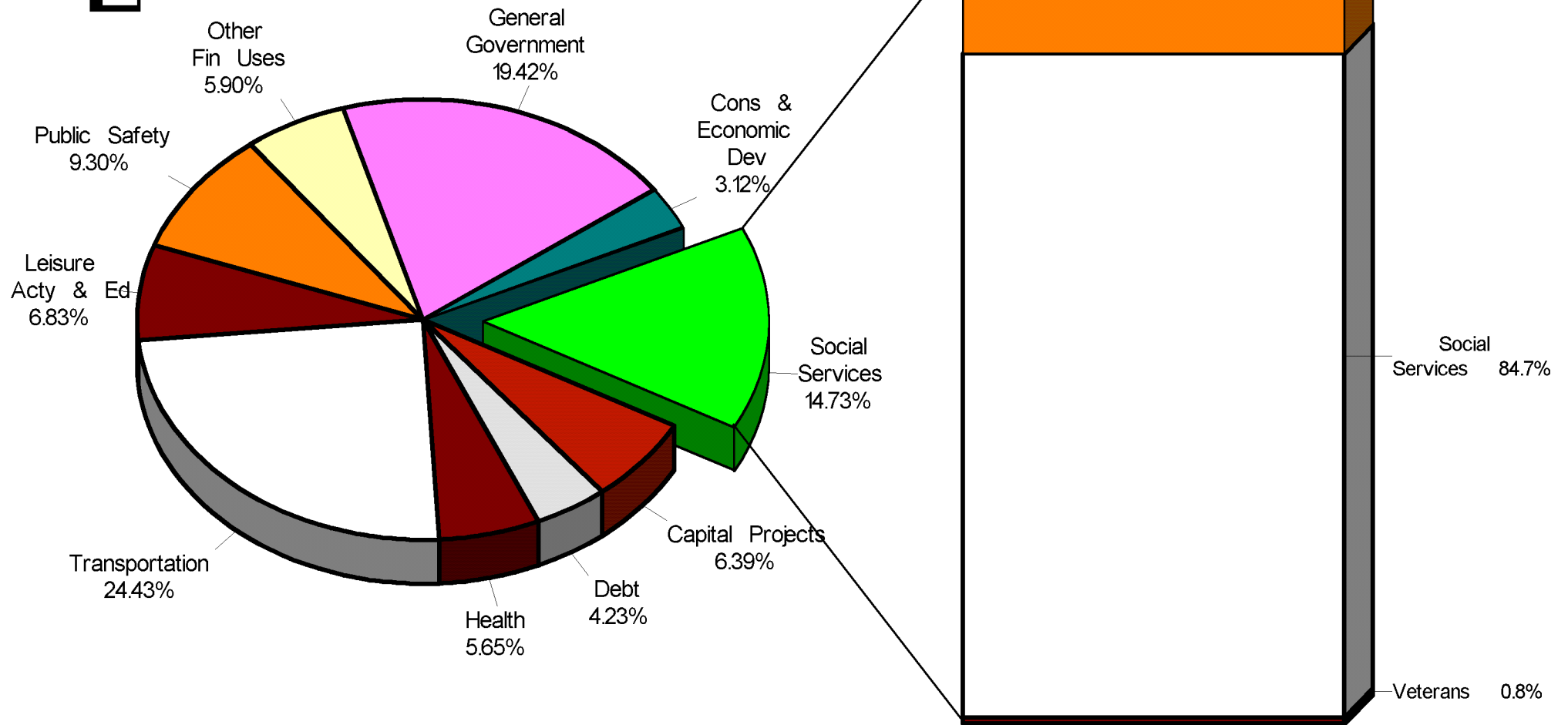
FUND: 750 Landfill  
 ORG1: 445 Solid Waste

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 184,759	197,636	197,636	126,263	197,636	Personal Services	\$ 202,912	202,990	202,990
2,462,568	1,676,803	2,276,803	720,619	2,024,029	Contractual Services	2,041,741	2,013,741	2,013,741
26,144	34,326	34,326	22,844	34,614	Supplies and Expense	41,945	41,945	41,945
0	125,000	125,000	0	125,000	Building Materials	100,000	0	0
1,145,259	382,163	382,163	28,795	304,963	Fixed Charges	284,136	467,736	467,736
0	13,000	13,000	0	13,000	Debt Service	13,000	13,000	13,000
26,000	30,000	30,000	30,000	30,000	Grants, Contributions & Other	35,000	35,000	35,000
0	250,000	250,000	24,300	200,000	Capital Outlay	114,500	114,500	114,500
920,920	1,810,572	1,810,572	234,601	1,632,045	Other Financing Uses	1,604,034	1,584,356	1,584,356
<b>\$ 4,765,650</b>	<b>4,519,500</b>	<b>5,119,500</b>	<b>1,187,422</b>	<b>4,561,287</b>	<b>Total Expenditures</b>	<b>\$ 4,437,268</b>	<b>4,473,268</b>	<b>4,473,268</b>
\$ 3,237	9,000	9,000	2,394	2,394	Intergovernmental Grants & Aid	\$ 0	0	0
3,684,549	3,823,500	3,823,500	1,862,787	2,899,243	Public Charges for Service	2,740,196	2,776,196	2,776,196
1,742,911	612,000	612,000	626,275	1,725,709	Miscellaneous Revenue	1,422,000	1,422,000	1,422,000
920,920	75,000	75,000	234,601	234,601	Other Financing Sources	275,072	275,072	275,072
<b>\$ 6,351,617</b>	<b>4,519,500</b>	<b>4,519,500</b>	<b>2,726,057</b>	<b>4,861,947</b>	<b>Total Revenues</b>	<b>\$ 4,437,268</b>	<b>4,473,268</b>	<b>4,473,268</b>
<b>\$ (1,585,967)</b>	<b>0</b>	<b>0</b>	<b>(1,538,634)</b>	<b>(300,660)</b>	<b>TAX LEVY</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>



# MARATHON COUNTY

## 2002 Expense Budget by Activity



Detail by Percentage of Social Services Expenses

# SOCIAL SERVICES DEPARTMENT

## MISSION STATEMENT

Our vision is to deliver community valued, high quality, fiscally responsible social services.

Our mission is to dedicate ourselves to working with individuals and families within Marathon County, in order to enhance their self-sufficiency and quality of life. We will offer protection, prevention, intervention, treatment, education and support, within our local, state and federal guidelines, while respecting the dignity of each person served.

We will carry out this vision and mission by following these philosophical constructs:

1. In order for persons to develop to their highest potential; their basic needs--food clothing, shelter, and medical care--must be met.
2. Children and vulnerable adults need to be protected from physical, sexual and emotional abuse or neglect.
3. Persons served, and/or their significant others, need to be involved in the planning and review of the service programs that impact their lives.
4. To the greatest extent possible, services should be directed towards increasing personal and family self-sufficiency.
5. Services should be provided in the least restrictive setting, which will usually mean community versus institutional, homelike versus congregate care.
6. Services should promote integration in all domains of a person's life, i.e.; education, work, social and living environments.
7. Services need to be provided in a manner that will maximize rehabilitation while providing protection for both the individual and the community.
8. As we are primarily funded with public dollars, we must deliver services which are cost effective and produce very widely valued outcomes. Quality assurance measurements and techniques will be integrated into all facets of our programs.
9. Services must be offered and delivered in a respectful and professional manner, with full recognition of the legal need for strict confidentiality.

## PROGRAMS/SERVICES

### Adult and Children Services - Access and Assessment

The Access Unit provides information and referral to the general public concerning community resources and agency services. Requests for services are processed based on eligibility and availability.

The Department is mandated by statute to respond to reports of alleged child maltreatment or delinquency. The goal is to intervene on behalf of the community for the benefit of children and their families to provide protection to children and assist families in finding remedies for the challenges of abuse, neglect, exploitation or delinquency.

Social workers also respond when concerns are expressed for families experiencing crisis and problems. The focus of the intervention is to provide information about community and agency services to enhance families functioning and prevent future problems.

### Child Welfare

There are three family and children service units providing ongoing services based on requests/referrals made through the Access and Assessment unit. The Department's primary involvement with families is based on service needs of delinquents or children in need of protection. To the extent possible, the Department has specialized services for these three groups in separate units. Juveniles referred as a result of alleged delinquent activity are assigned to a court intake worker for assessment. This assessment leads to an informal or formal disposition. Formal dispositions require referral to the District Attorney and Juvenile Court involvement. Informal dispositions take the form of several lesser consequences for the youth. Other court ordered or state required services are handled by Department staff as well. Those services that are not directly provided by social work and support

staff are often arranged or purchased and managed by social workers.

Most child welfare services assigned as department responsibilities are implemented as a combination of case management, direct service and purchased services. They are directed at one of two goals: keeping children safe at home or providing an appropriate home-like or treatment setting away from home. The Department's responsibility in matters of delinquency supervision is a third goal of protecting the community. Accomplishing these goals may require the application of one or a number of services along a continuum.

### **Direct Services**

Although case management has become more the norm in service delivery, counseling and problem solving are still important functions of social work. For the day to day issues faced by parents lacking in parenting skills or facing extraordinary life circumstances, support staff teach parenting and coping skills. Social workers are charged with the task of engaging parents and youth in a process of behavior change which requires both the ability to establish rapport and to hold people accountable for their decisions.

### **Purchased Services**

There are services which the Department is not staffed to provide or which are of a specialized nature where purchasing is the best option. Examples include: treatment foster care, group care, child caring and correctional institution services, intensive supervision and aftercare, intensive in home treatment, parent aide, independent living services, supportive home care, personal care, transportation, child care, respite care and interpreter services.

### **Adult Services**

Social work staff in this unit assists clients in need of increased resources or improved coping skills to face day to day problems most of us might take for granted. Conditions which necessitate outside assistance include physical and mental impairments, developmental disabilities, alcohol and drug dependency and the infirmities of aging. The primary emphasis is placed on services to the elderly and physically disabled.

Staff, in accordance with the client and family, assess needs, plan for services and manage the established plan. With a focus on serving people in their own homes, a continuum of services are employed. When at all possible, the clients' natural supports, i.e., family, friends and neighbors, are included in the plan of service. The Department purchases services on behalf of clients, supporting plans to keep people at home and maintain their quality of life. When living independently at home is no longer an option, the most "home like" alternative is sought in an adult foster home or community based residential facility.

### **Economic Support**

The Economic Support function is to determine eligibility and maintain benefits for the following federal, state and local programs: Food Stamps, Medical Assistance, and Kinship Care. Economic Support also has the responsibility for determining Child Care co-payments and reimbursing child care providers for their services. The Low Income Energy Assistance Program which assists recipients with heating costs is administered by Economic Support through a contract with Energy Services Inc. All county residents who meet the financial and non-financial requirements for these programs are eligible for benefits. Each of the programs help to provide a healthier life for the recipients.

### **Child Support**

The purpose of the Marathon County Child Support Program is to collect child support payments from parents who do not reside with their children. Through the collection of support, the program serves to hold parents responsible for supporting their children, to ensure the economic well-being of children and the financial stability of single-parent families, and to reduce the costs to tax payers of financial assistance programs. The child support agency is responsible for coordinating the delivery of child support services with other agencies such as the Courts, Clerk of Courts, Corporation Counsel and Sheriff's Department. Program services are provided to all custodial parents who are in need of child support services regardless of their income.



## SOCIAL SERVICES

FUND: 175 Human Services Fund  
 ORG1: 455 Social Services

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 3,857,476	4,604,102	4,604,102	2,807,623	4,604,102	Personal Services	\$ 5,303,645	5,215,668	5,215,668
211,130	311,574	311,574	126,795	311,574	Contractual Services	319,958	285,577	285,577
182,694	230,328	230,328	119,619	230,328	Supplies and Expense	272,779	266,779	266,779
211,237	260,376	260,376	147,072	260,376	Fixed Charges	304,974	304,974	304,974
10,330,087	9,178,335	9,839,453	6,371,884	9,582,132	Grants, Contributions & Others	11,179,639	10,745,058	10,745,058
15,781	8,917	8,917	8,917	8,917	Other Financing Uses	1,399,999	1,399,999	1,399,999
<b>\$ 14,808,405</b>	<b>14,593,632</b>	<b>15,254,750</b>	<b>9,581,910</b>	<b>14,997,429</b>	<b>Total Expenditures</b>	<b>\$ 18,780,994</b>	<b>18,218,055</b>	<b>18,218,055</b>
\$ 10,006,664	8,962,767	9,620,260	7,579,959	10,351,728	Intergov't Grants & Other	\$ 10,232,655	10,262,915	10,262,915
672,502	505,000	508,625	505,037	509,911	Public Charges for Services	625,000	625,000	625,000
5,200	0	0	0	0	Intergov't Charges for Services	0	0	0
289,355	300,000	300,000	189,575	300,250	Miscellaneous Revenue	300,000	382,190	382,190
219,954	8,917	8,917	0	0	Other Financing Sources	1,399,999	1,399,999	1,399,999
<b>\$ 11,193,675</b>	<b>9,776,684</b>	<b>10,437,802</b>	<b>8,274,571</b>	<b>11,161,889</b>	<b>Total Revenues</b>	<b>\$ 12,557,654</b>	<b>12,670,104</b>	<b>12,670,104</b>
<b>\$ 3,614,730</b>	<b>4,816,948</b>	<b>4,816,948</b>	<b>1,307,339</b>	<b>3,835,540</b>	<b>TAX LEVY</b>	<b>\$ 6,223,340</b>	<b>5,547,951</b>	<b>5,547,951</b>

## CHILD SUPPORT

FUND: 175 Human Services Fund  
 ORG1: 554 Child Support

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 730,457	804,572	929,766	520,483	929,766	Personal Services	\$ 895,168	896,133	896,133
110,045	92,440	92,440	38,383	92,440	Contractual Services	92,857	92,857	92,857
30,632	49,250	49,250	17,253	49,250	Supplies and Expense	62,226	62,226	62,226
22,500	23,754	23,754	17,250	23,754	Fixed Charges	24,000	24,000	24,000
<b>\$ 893,634</b>	<b>970,016</b>	<b>1,095,210</b>	<b>593,369</b>	<b>1,095,210</b>	<b>Total Expenditures</b>	<b>\$ 1,074,251</b>	<b>1,075,216</b>	<b>1,075,216</b>
\$ 854,549	926,287	1,008,915	612,966	940,607	Intergov't Grants & Other	\$ 999,209	1,031,716	1,031,716
36,925	30,500	30,500	27,072	30,700	Public Charges for Services	35,500	35,500	35,500
5,387	0	0	5,505	7,000	Miscellaneous Revenue	8,000	8,000	8,000
0	0	42,566	42,566	42,566		0	0	0
<b>\$ 896,861</b>	<b>956,787</b>	<b>1,081,981</b>	<b>688,109</b>	<b>1,020,873</b>	<b>Total Revenues</b>	<b>\$ 1,042,709</b>	<b>1,075,216</b>	<b>1,075,216</b>
<b>\$ (3,227)</b>	<b>13,229</b>	<b>13,229</b>	<b>(94,740)</b>	<b>74,337</b>	<b>TAX LEVY</b>	<b>\$ 31,542</b>	<b>0</b>	<b>0</b>

## JUVENILE DISPOSITION AND INTAKE

FUND: 100 General Fund  
 ORG1: 255 Juvenile Disposition and Intake

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 17,927	0	0	0	0	Contractual Services	\$ 0	0	0
<b>\$ 17,927</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Total Expenditures</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>
\$ 17,927	0	0	0	0	Intergovernmental Grants & Aid	\$ 0	0	0
<b>\$ 17,927</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Total Revenues</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>
<b>\$ 0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>TAX LEVY</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>

## JUVENILE DISPOSITION AND INTAKE

FUND: 175 Human Service Fund  
 ORG1: 255 Juvenile Disposition and Intake

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 440,300	0	0	0	0	Personal Services	\$ 0	0	0
34,636	0	0	0	0	Contractual Services	0	0	0
11,167	0	0	0	0	Supplies & Expense	0	0	0
119,954	0	0	0	0	Other Financing Uses	0	0	0
<b>\$ 606,057</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Total Expenditures</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>
\$ 2,113	0	0	0	0	Public Charges for Service	\$ 0	0	0
22,925	0	0	0	0	Intergovernmental Grants & Aid	0	0	0
<b>\$ 25,038</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Total Revenues</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>
<b>\$ 581,019</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>TAX LEVY</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>



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# AGING AND DISABILITY RESOURCE CENTER

## MISSION STATEMENT

Marathon County's Aging and Disability Resource Center's mission is to enable citizens to find and make use of the resources in their community which will help them experience aging and disability with dignity, self-sufficiency and security.

Everything we do is available to area seniors age 60 and older, regardless of income or state of health. We provide information and assistance if you are 18 or older and are physically or developmentally challenged. We also extend our resources to your caregivers, family and friends.

## PROGRAMS/SERVICES

### Benefit Specialist

Advocates trained and monitored by elder law attorneys to:

Provide accurate, current information on public and private benefit programs including, but not limited to, Medicare, supplemental insurance, patient assistance drug program, SSI, Medicaid and consumer problems;

Assist in organizing your paperwork and applying for benefits;

Advocate on your behalf to obtain the level of benefits you are entitled to;

Represent you in appealing denial of benefits;

Provide public education on the rights, benefits, or entitlements of older persons.

### Transportation

Regular service is offered (van with escort driver or wheelchair left-equipped van) to medical and other necessary appointments. Service is also available to nutrition centers, and to Wausau or Marshfield from communities throughout Marathon County.

### Nutrition

Noon meals are served at a number of locations in the county. In home meal delivery is also available to those unable to travel or prepare a meal. Physician-directed special diets can be accommodated.

### Senior Aides

Enrollees in this federally funded program work 20 hours a week for government or not-for-profit agencies in the community on a wide variety of assignments with the purpose of providing older adults an opportunity for gainful employment and personal development through community service and training. While on the program enrollees earn minimum wage while being trained or re-trained for today's workforce. The goal of the program is to build the older adult's skills and confidence that will lead to permanent employment.

### Adult Day Services

Health, social and support services are available in a protective setting during day hours. Designed to meet the emotional and intellectual needs of older persons experiencing decrease in physical, mental and social functions. Provides qualified reliable backup for caregivers when needed.

## **Volunteer Opportunities**

People are always needed to teach classes, deliver homebound meals, provide rides and other services. The work of the Resource Center is done by an effective combination of trained staff and through the contributions of hundreds of volunteers.

## **Lakeview Center**

Our public meeting place and activity center is located at 1000 Lakeview Drive in Wausau. Meeting rooms are available by reservation. We have a full gym, swimming pool, hospitality room for card playing, ping pong, billiards, crafts, woodworking, TV watching, relaxing and much more.

## **Aging and Disability Specialists**

Trained professionals are available to help you:

Find the appropriate agency for a special need or to obtain a service you're entitled to, but not receiving;

Arrange long-term care counseling for you, your family, friends or caregivers;

Assist with your future planning through practical prevention and early intervention;

Assure complete confidentiality in cases of physical, mental, financial or material abuse.

## **Family Caregivers Support**

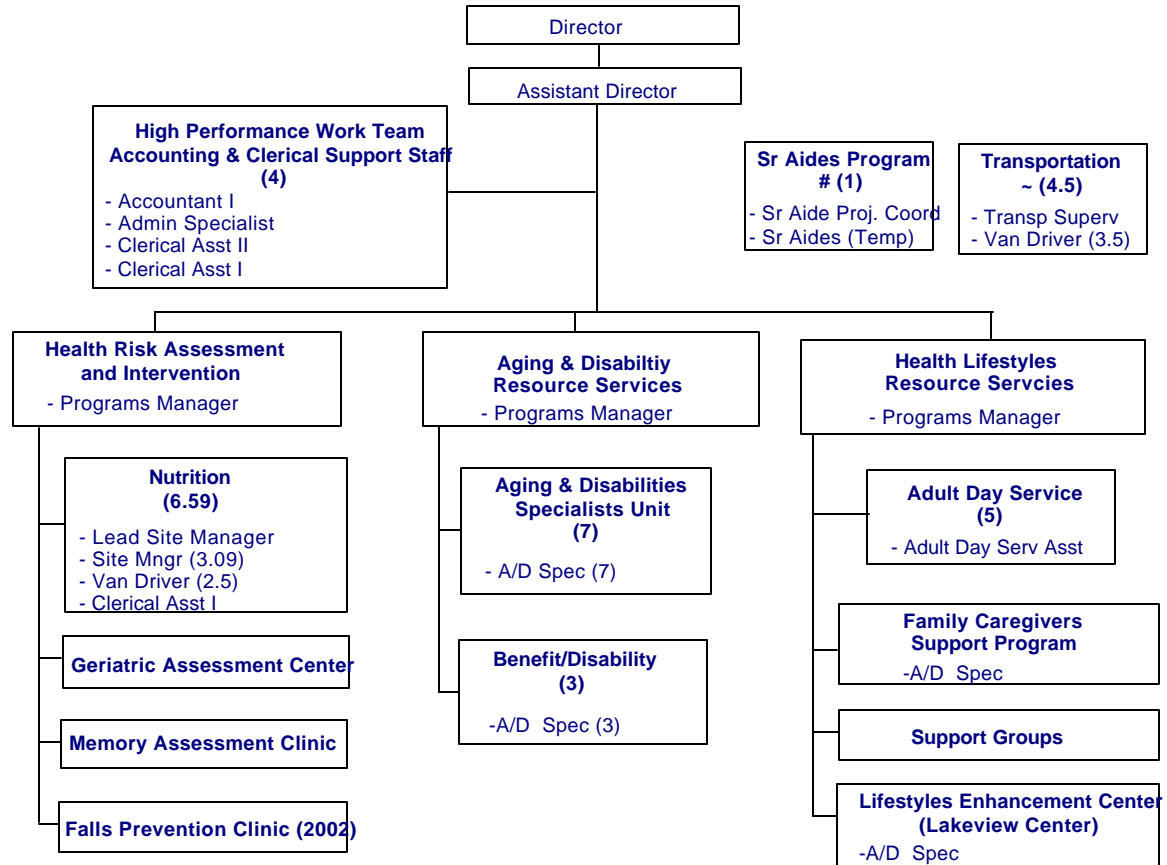
Supports caregivers in their roles and keeps Marathon County residents as independent as possible within the community. Family, friends, neighbors, church members and volunteers serve as support for this program. Through coordination of

formal and informal services the abilities of the caregiver are maintained and improved.

## **Geriatric Assessment Center**

Provides assessment for persons experiencing memory loss with the intention of early identification of Alzheimer's and other dementia. The Geriatric Assessment Center also houses a major research project sponsored by the Department of Health and Family Services. This project is a health promotion and disability prevention program. Recipients receive an annual assessment by a geriatric nurse practitioner and at least quarterly follow up. The intended result is to promote good health and prevent or delay days of disability or permanent nursing home placement for health adults age 75 and older.

# AGING AND DISABILITY RESOURCE CENTER



# Senior Aides Program - Possible transfer to Employment & Training effective 7/1/02

~ Transportation of Elderly - Pending Outcome of County-Wide Transportation Study involving Aging/Disability Resource Center, North Central Health Care Center and Social Services Department.

\* Social Services and Commission on Aging were combined as one department in 1994 and were separated back into two departments in 1999. The history here list each department separately for all years.

Number of Positions (FTE)	1993	*1994	1995	1996	1997	1998	*1999	2000	2001	2002
Union (FTE)	17.75	16.20	16.70	17.70	17.30	17.55	19.45	25.53	27.59	31.09
Non-Union (FTE)	6.00	6.00	5.00	5.00	5.00	6.00	6.00	6.00	7.00	7.00
<b>TOTAL</b>	<b>23.75</b>	<b>22.20</b>	<b>21.70</b>	<b>22.70</b>	<b>22.30</b>	<b>23.55</b>	<b>25.45</b>	<b>31.53</b>	<b>34.59</b>	<b>38.09</b>

## AGING & DISABILITY RESOURCE CENTER

FUND: 175 Human Services Fund  
 ORG1: 565 Aging & Disability Resource Center

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 1,432,393	1,622,754	1,623,135	993,458	1,587,763	Personal Services	\$ 1,787,792	1,800,683	1,800,683
943,060	603,250	1,083,364	607,894	1,038,982	Contractual Services	985,706	979,125	979,125
265,822	125,671	167,304	109,292	210,192	Supplies and Expense	188,572	188,307	188,307
414	2,350	4,563	1,219	4,563	Building Materials	2,350	2,350	2,350
8,667	6,996	6,996	7,250	7,225	Fixed Charges	7,310	7,310	7,310
42,423	42,366	48,799	21,374	50,226	Grants, Contributions & Others	49,447	48,507	48,507
59,639	3,300	9,671	1,471	18,921	Capital Outlay	4,500	4,500	4,500
18,367	0	0	0	0	Other Financing Uses	9,060	8,904	8,904
<b>\$ 2,770,785</b>	<b>2,406,687</b>	<b>2,943,832</b>	<b>1,741,958</b>	<b>2,917,872</b>	<b>Total Expenditures</b>	<b>\$ 3,034,737</b>	<b>3,039,686</b>	<b>3,039,686</b>
\$ 2,123,753	1,677,515	2,134,838	886,053	2,132,128	Intergov't Grants & Other	\$ 2,171,921	2,179,720	2,179,720
34,771	31,260	37,142	28,155	37,142	Public Charges for Services	43,500	54,502	54,502
475,678	424,973	436,780	349,063	541,053	Miscellaneous Revenue	527,629	532,550	532,550
0	69,549	131,682	0	5,446	Other Financing Sources	52,129	52,129	52,129
<b>\$ 2,634,202</b>	<b>2,203,297</b>	<b>2,740,442</b>	<b>1,263,271</b>	<b>2,715,769</b>	<b>Total Revenues</b>	<b>\$ 2,795,179</b>	<b>2,818,901</b>	<b>2,818,901</b>
<b>\$ 136,583</b>	<b>203,390</b>	<b>203,390</b>	<b>478,687</b>	<b>202,103</b>	<b>TAX LEVY</b>	<b>\$ 239,558</b>	<b>220,785</b>	<b>220,785</b>

## AGING & DISABILITY RESOURCE CENTER - MEMORIAL

FUND: 175 Human Services Fund  
 ORG1: 662 Memorials

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 4,290	700	2,737	0	2,737	Capital Outlay	\$ 3,437	3,437	3,437
<b>\$ 4,290</b>	<b>700</b>	<b>2,737</b>	<b>0</b>	<b>2,737</b>	<b>Total Expenditures</b>	<b>\$ 3,437</b>	<b>3,437</b>	<b>3,437</b>
\$ 564	700	700	447	900	Miscellaneous Revenue	\$ 700	700	700
0	0	2,037	0	0	Other Financing Sources	2,737	2,737	2,737
<b>\$ 564</b>	<b>700</b>	<b>2,737</b>	<b>447</b>	<b>900</b>	<b>Total Revenues</b>	<b>\$ 3,437</b>	<b>3,437</b>	<b>3,437</b>
<b>\$ 3,726</b>	<b>0</b>	<b>0</b>	<b>(447)</b>	<b>1,837</b>	<b>TAX LEVY</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>

## MARATHON MINI BUS REPLACEMENT TRUST

FUND: 175 Human Services Fund  
 ORG1: 664 Mini Bus Replacement

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 0	0	19,513	0	0	Contractual Services	\$ 0	0	0
0	25	25	0	19,563	Other Financing Uses	19,563	19,563	19,563
<b>\$ 0</b>	<b>25</b>	<b>19,538</b>	<b>0</b>	<b>19,563</b>	<b>Total Expenditures</b>	<b>\$ 19,563</b>	<b>19,563</b>	<b>19,563</b>
\$ 4,914	25	25	647	700	Miscellaneous Revenue	\$ 25	25	25
11,484	0	19,513	0	0	Other Financing Sources	19,538	19,538	19,538
<b>\$ 16,398</b>	<b>25</b>	<b>19,538</b>	<b>647</b>	<b>700</b>	<b>Total Revenues</b>	<b>\$ 19,563</b>	<b>19,563</b>	<b>19,563</b>
<b>\$ (16,398)</b>	<b>0</b>	<b>0</b>	<b>(647)</b>	<b>18,863</b>	<b>TAX LEVY</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>

# VETERANS SERVICE OFFICE

## MISSION STATEMENT

The mission of the Veterans Service Office is to advise and assist veterans, their families and survivors in securing all possible entitlement provided for by federal, state and county governments and local resources. This office serves as a liaison and counselor in providing referral and follow-up services to claimants who need assistance.

## PROGRAMS/SERVICES

Arrange for obtaining and recording veteran's discharge documents, military service and medical service records and correction of such records.

Determine eligibility qualifications for veterans and submit proper forms to federal and state governments enabling veterans to apply for specific benefits.

Assist veterans in completing appropriate forms for the following benefits: subsistence grants, health care grants, education grants and loans, retraining grants, personal loans, home mortgage and home improvement loans. Assess the necessary qualifications for an acceptable application for each benefit and submit completed applications to the appropriate agency.

Counsel and assist veterans with applications for pensions and disability compensation.

Work with spouses, widows and dependents with regard to applications for pensions, schooling and other pertinent benefits for which they are eligible.

Arrange for hospitalization and medical treatment for veterans in need of assistance.

Assist eligible veterans and their families in the placement of the veteran and/or spouse in a state provided nursing home.

Assist families of deceased veterans with application for burial markers, reimbursement of burial expenses, and submission for life insurance benefits.

Application for immediate aid to needy and homeless veterans are completed and reviewed by this office; assistance is provided through the County's Veteran Service Commission.



## VETERAN'S SERVICE



Number of Positions (FTE)	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Union (FTE)	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00
Non-Union (FTE)	1.50	1.50	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>2.50</b>	<b>2.50</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

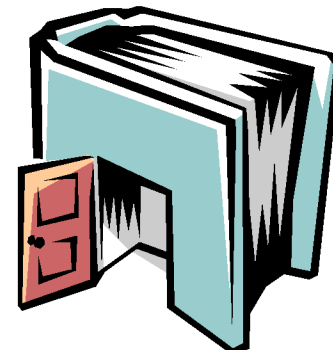
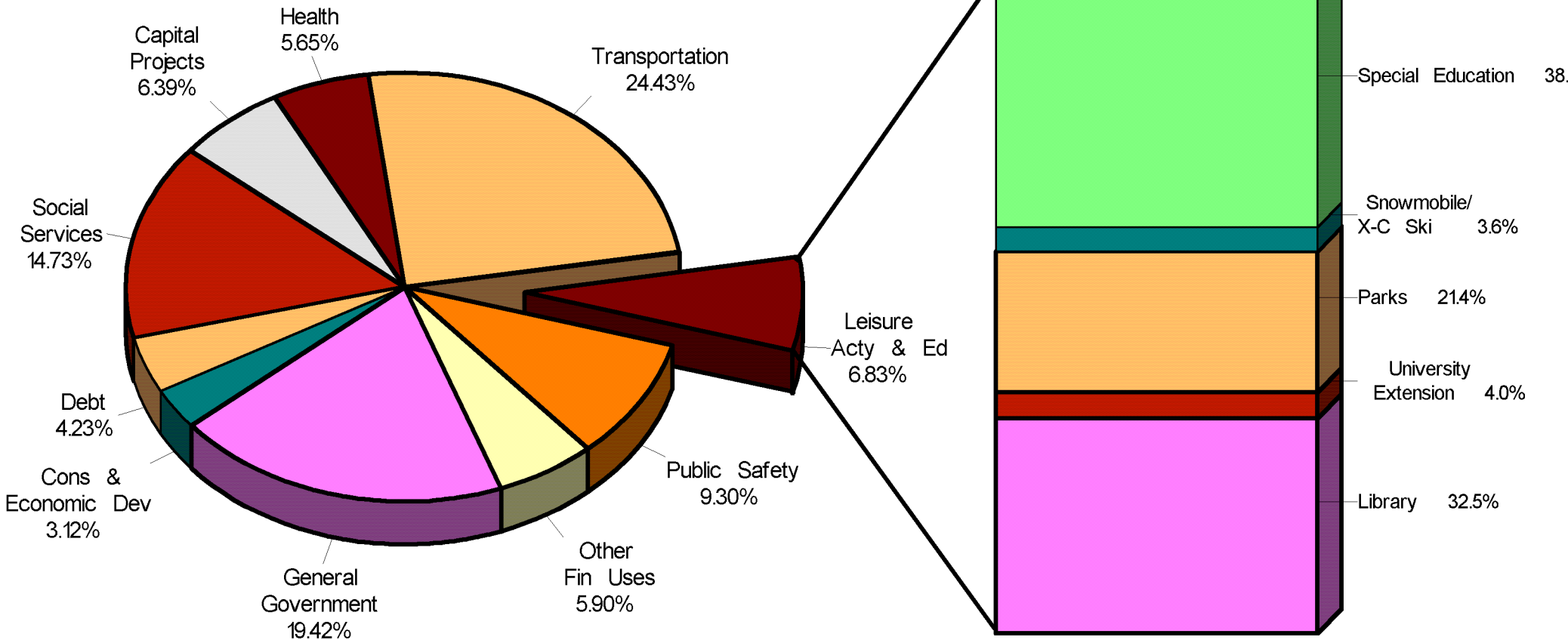
## VETERANS

FUND: 100 General Fund  
 ORG1: 555 Veterans

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 136,642	145,871	145,871	89,098	145,871	Personal Services	\$ 145,867	145,945	145,945
2,634	3,400	3,400	1,961	3,400	Contractual Services	3,500	3,500	3,500
10,014	12,693	12,693	5,674	12,693	Supplies and Expense	13,340	13,340	13,340
0	200	200	0	200	Fixed Charges	200	200	200
4,840	2,850	10,120	3,320	2,850	Grants, Contributions & Other	2,850	2,850	2,850
<b>\$ 154,130</b>	<b>165,014</b>	<b>172,284</b>	<b>100,053</b>	<b>165,014</b>	<b>Total Expenditures</b>	<b>\$ 165,757</b>	<b>165,835</b>	<b>165,835</b>
\$ 13,000	13,000	13,000	13,000	13,000	Intergov't Grants and Aid	\$ 13,000	13,000	13,000
25	0	0	191	0	Public Charges for Service	0	0	0
0	0	0	1,728	1,728	Miscellaneous Revenue	0	0	0
0	0	7,270	0	0	Other Financing Sources	0	0	0
<b>\$ 13,025</b>	<b>13,000</b>	<b>20,270</b>	<b>14,919</b>	<b>14,728</b>	<b>Total Revenues</b>	<b>\$ 13,000</b>	<b>13,000</b>	<b>13,000</b>
<b>\$ 141,105</b>	<b>152,014</b>	<b>152,014</b>	<b>85,134</b>	<b>150,286</b>	<b>TAX LEVY</b>	<b>\$ 152,757</b>	<b>152,835</b>	<b>152,835</b>

# MARATHON COUNTY

## 2002 Expense Budget by Activity



Detail by Percentage of  
Leisure Activities & Education

# LIBRARY

## **MISSION STATEMENT**

The Marathon County Public Library provides access to information and ideas from throughout the world in support of lifelong education, cultural enrichment, informed citizenship, economic development and information unique to the area and its residents.

## **COMPREHENSIVE**

The Marathon County Library and City of Wausau Public Libraries merged in 1974 to form the newly structured consolidated county library. As a result of the merge, Wausau Public Library became the Headquarters Library for the county-wide library system and supports public services offered at all branches, bookmobiles and headquarters libraries.

## **PROGRAMS/SERVICES**

Encompassing all divisions of the library, the public service staff group provides library service directly to the public. They select library materials, staff the public service desks at all libraries, offer programs and evaluate and recommend development of new services.

Through public service staff, the library provides fast, reliable, county-wide service and access to information through the collections and emerging electronic technologies.

Staff establish programming for adults and children as well as

related services to promote the enjoyment of reading and life-long learning.

Public service staff promote a dynamic public image of the library, do displays, promote a friendly atmosphere and publish and distribute brochures describing the library's services.

Included in the public service group are staff at all locations:

Wausau Headquarters Library;  
Athens, Edgar, Marathon, Mosinee, Rothschild, Spencer, and Stratford Branch Libraries;  
Bookmobiles.

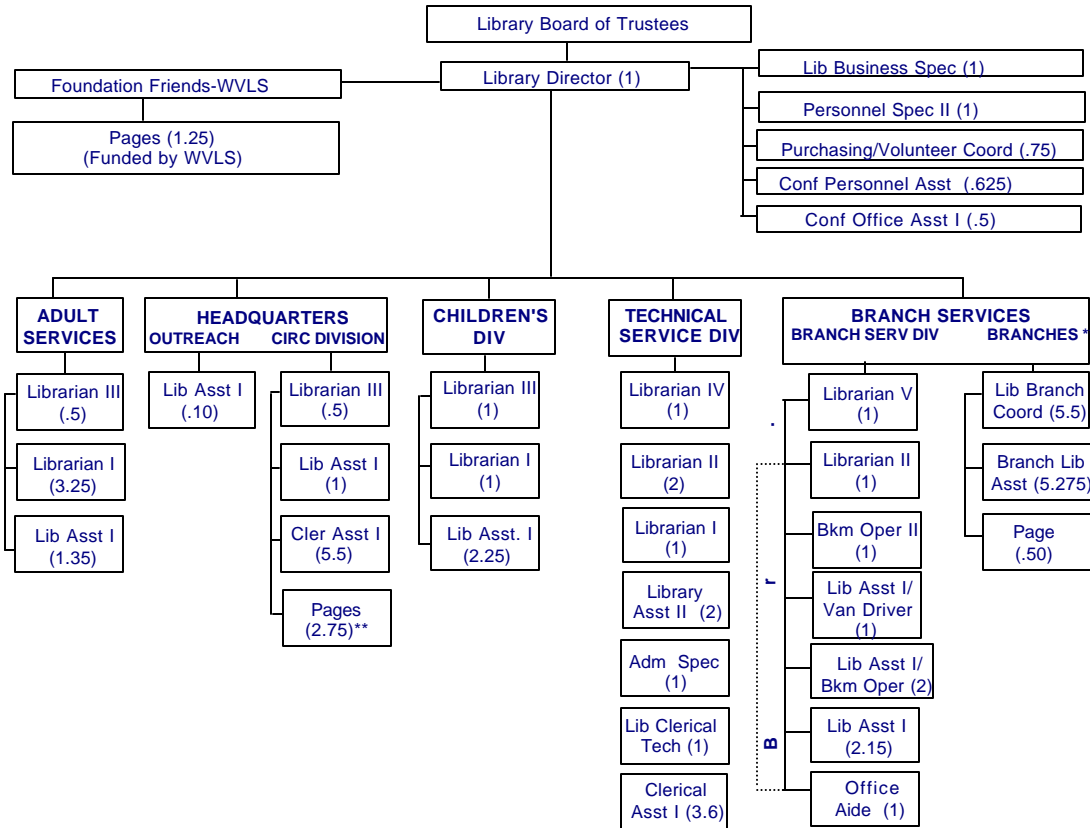
## **Support Services**

This staff group helps the library to best utilize library resources for the county-wide library system through acquisition and cataloging of library materials, through support for the library's automated system and by delivery of library materials throughout the county.

## **Administrative Services**

Administration manages the libraries, requests the annual budget for the library, plans improvements, anticipates the facilities and equipment needs, and administers policies.

# LIBRARY



\*\*Athens, Edgar, Marathon, Mosinee, Rothschild, Schofield, Spencer and Stratford  
 Because in previous years the Library did not use the County's Personnel Department, ten year historical date is not available  
 #Four positions were transferred into Building Maintenance upon Library Board approval

Number of Positions (FTE)	1997	1998	1999	2000	2001	2002
Union (FTE)	30.755	30.875	32.180	32.180	32.35	32.35
Non-Union (FTE)	23.270	23.825	23.625	23.750	23.75	23.75
WVLS Funded Positions (FTE) - Union	1.875	1.875	1.180	1.250	1.25	1.25
<b>TOTAL</b>	<b>55.900</b>	<b>56.575</b>	<b>56.985</b>	<b>57.180</b>	<b>57.35</b>	<b>57.35</b>

# LIBRARY

FUND: 100 General Fund  
 ORG1: 665 Library

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 2,262,742	2,402,841	2,422,525	1,487,885	2,426,255	Personal Services	\$ 2,492,506	2,485,685	2,485,685
84,999	109,112	185,377	93,614	117,612	Contractual Services	129,470	118,570	118,570
544,666	530,544	634,876	379,537	591,543	Supplies and Expense	558,057	537,197	537,197
168	300	300	86	300	Building Materials	300	300	300
44,240	43,987	43,987	30,650	43,987	Fixed Charges	45,588	45,588	45,588
0	0	3,574	3,279	0	Capital Outlay	0	0	0
<b>\$ 2,936,815</b>	<b>3,086,784</b>	<b>3,290,639</b>	<b>1,995,051</b>	<b>3,179,697</b>	<b>Total Expenditures</b>	<b>\$ 3,225,921</b>	<b>3,187,340</b>	<b>3,187,340</b>
\$ 56,488	0	31,029	31,029	31,029	Intergov't Grants & Aid	\$ 0	0	0
99,443	79,264	79,264	61,621	79,264	Public Charges for Service	79,264	79,264	79,264
7,772	8,934	8,934	0	8,934	Intergov't Charges for Service	7,974	7,974	7,974
80,999	34,956	34,956	31,011	69,187	Miscellaneous Revenue	34,956	34,956	34,956
0	50,000	303,181	0	9,147	Other Financing Sources	49,081	49,081	49,081
<b>\$ 244,702</b>	<b>173,154</b>	<b>457,364</b>	<b>123,661</b>	<b>197,561</b>	<b>Total Revenues</b>	<b>\$ 171,275</b>	<b>171,275</b>	<b>171,275</b>
<b>\$ 2,692,113</b>	<b>2,913,630</b>	<b>2,833,275</b>	<b>1,871,390</b>	<b>2,982,136</b>	<b>TAX LEVY</b>	<b>\$ 3,054,646</b>	<b>3,016,065</b>	<b>3,016,065</b>

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# PARK DEPARTMENT

## MISSION STATEMENT

To provide a park and forest recreation system that will meet the needs of our current and future generations, preserve and protect the County's open space, water, historical, cultural, and natural resources; and provide recreation opportunities that are designed to enhance the County's quality of life.

## PROGRAMS/SERVICES

### Administration

Administration of the Marathon County Park System includes many activities. Land, facility, program, and user policies and practices are continually revised to reflect national, state and local laws, codes and trends. User suggestions and concerns are dealt with. Most personnel, financial, and clerical tasks are handled internally. Park use agreements from single-day to multiple year contracts are developed and negotiated. Compliance with mandated public and employee programs is achieved such as A.D.A., lock-out/tag-out, hazardous materials, bloodborne pathogens, drug and alcohol abuse, confined spaces, indoor air quality, etc. Positive working relations are maintained with multiple state, county and city agencies, townships, elected officials, user groups, businesses, civic groups, school districts, etc. Acquisition of land, easements, and land use agreements are accomplished. Grants and donations are solicited. Public information on park facilities and programs is developed and made available with daily accessibility.

In addition to these park activities, we provide the clerical and administrative support services for the Marathon County Forestry Department which includes the cross country skiing and snowmobile trail program.

### Planning, Design, Construction Administration

Planning activities include the preparation and application of long- and short-term plans including the County's five-year comprehensive outdoor recreation plan, facility master plans, and annual work and program

plans. Design work encompasses the full range of park facility needs

from site analysis and surveys through final site plans, construction drawings and specifications, and cost estimates. Construction administration includes preparation of bid documents, review of proposals, interviews, project inspection, and contract enforcement. Construction administration also includes project layout, scheduling and supervision on force account projects.

### Facility and Program Management

Our facility and program management activities focus on coordinating our park management functions to provide quality facilities and services in a safe environment. We ensure that facilities and programs are available as scheduled, that the terms and conditions of our thousands of reservations, scheduled events, and contracted facilities are honored, and that park users conduct themselves in a manner that does not impinge on other users or degrade the facilities. These activities are conducted by park managers and rangers.

### Maintenance and Construction

Marathon County has 18 County parks encompassing 3,884 acres, plus our 18-mile segment of the Mountain-Bay State Park Trail to perform maintenance and construction activities. Facilities range from generic to very sophisticated, including picnic areas, swimming beaches, campgrounds, shelter buildings, trails, sidewalks, roads, highways, bridges, parking lots, outhouses, restrooms, boat launches, docks, fences, gates, walls, stairways, barns, bleachers, grandstands, assembly halls, ice arenas, shooting range, ball diamonds, softball complex, wading pool, playgrounds, signs, water systems, sanitary sewers, storm sewers, electrical and communication systems, heating, cooling, air conditioning, dehumidification, refrigeration, fire suppression, and aeration systems. In addition to these facilities, we maintain turf, groundcover, flowerbeds, shrubs, and trees on an intensive care basis and also actively manage forestlands. These facilities have been



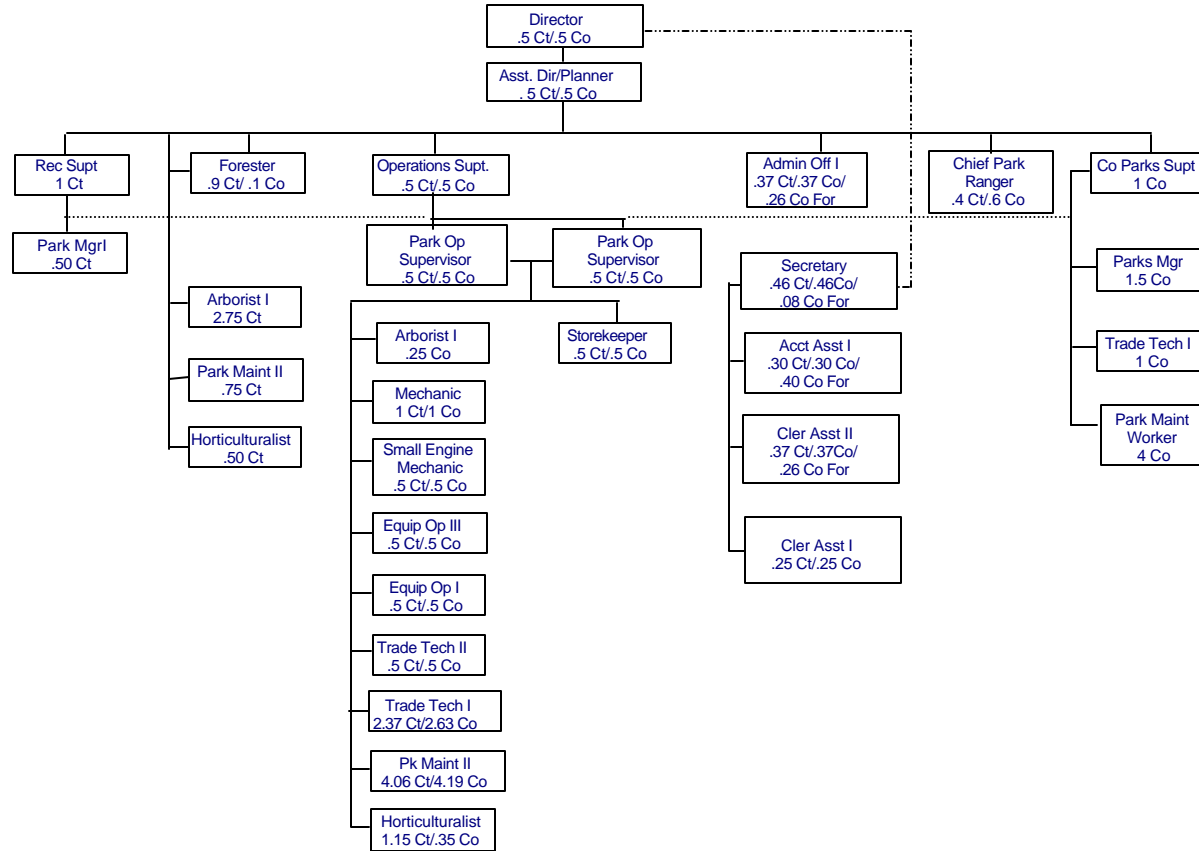
developed over a 75-year time frame and accordingly contain a broad variety of architecture, building materials, utility systems, and components. To support our maintenance and construction activities, we own and maintain a diverse fleet of vehicles and equipment including pickups, dump trucks, flat beds, aerial buckets, vans, tank truck

tractors, bulldozers, skid steers, zamboni, all terrain vehicles, riding mowers, trailers, snowplows, chippers, roller, stump grinder, etc. Other support facilities include vehicle repair, welding, woodworking, painting, construction, vehicle storage, materials storage, tool and parts storage, greenhouse and nursery.

The work is a combination of routine scheduled, recurring scheduled, deferred, and unexpected (accidents, failures, vandalism and acts of God) that changes on a seasonal basis. Accomplishment is by a combination of in-house work and contracted services. In-house work is done by a combination of skilled and semi-skilled full time employees, plus a significant semi-skilled and unskilled seasonal workforce. When completed, the maintenance and construction work must ensure compliance with all applicable building, systems, and public health and safety codes and have been performed in accordance with all applicable occupational health and safety codes.

In addition to maintaining parklands and facilities, we maintain the trees, shrubs, groundcover, turf and flowers at the Courthouse, Social Services, Commission on Aging, Zoning/Planning, and Library buildings.

# PARK DEPARTMENT



Number of Positions (FTE)	City - Ct		County - Co			County Forest - Co\For				
	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Union (FTE)	32.00	33.00	33.00	33.00	33.00	34.00	34.00	34.50	34.50	34.50
Non-Union (FTE)	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
<b>TOTAL</b>	<b>44.00</b>	<b>45.00</b>	<b>45.00</b>	<b>45.00</b>	<b>45.00</b>	<b>46.00</b>	<b>46.00</b>	<b>46.50</b>	<b>46.50</b>	<b>46.50</b>

1995 Allocation - City Parks 20.70 FTE	County Parks 23.30 FTE	County Forest Clerical Support 1.0 FTE
1996 Allocation - City Parks 20.65 FTE	County Parks 23.35 FTE	County Forest Clerical Support 1.0 FTE
1997 Allocation - City Parks 20.89 FTE	County Parks 23.11 FTE	County Forest Clerical Support 1.0 FTE
1998 Allocation - City Parks 21.89 FTE	County Parks 23.11 FTE	County Forest Clerical Support 1.0 FTE
1999 Allocation - City Parks 21.88 FTE	County Parks 23.12 FTE	County Forest Clerical Support 1.0 FTE
2000 Allocation- City Parks 22.13 FTE	County Parks 23.37 FTE	County Forest Clerical Support 1.0 FTE
2001 Allocation- City Parks 22.13 FTE	County Parks 23.37 FTE	County Forest Clerical Support 1.0 FTE
2002 Allocation- City Parks 22.13 FTE	County Parks 23.37 FTE	County Forest Clerical Support 1.0 FTE

# PARK DEPARTMENT

FUND: 100 General Fund  
 ORG1: 710 Park

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommend ed Budget	2002 Adopted Budget
\$1,391,200	1,475,339	1,475,339	990,425	1,467,021	Personal Services	\$ 1,512,898	1,513,510	1,513,510
167,801	170,459	173,414	122,138	187,714	Contractual Services	199,030	198,030	198,030
146,277	158,595	164,789	99,762	155,307	Supplies & Expense	163,305	163,305	163,305
57,998	43,790	43,790	24,663	44,920	Building Materials	54,590	54,590	54,590
22,125	20,475	20,475	19,317	20,125	Fixed Charges	18,517	18,517	18,517
54,456	67,258	72,133	34,550	66,758	Capital Outlay	72,850	26,350	26,350
<b>\$1,839,857</b>	<b>1,935,916</b>	<b>1,949,940</b>	<b>1,290,855</b>	<b>1,941,845</b>	<b>Total Expenditures</b>	<b>\$ 2,021,190</b>	<b>1,974,302</b>	<b>1,974,302</b>
\$ 457,327	534,420	534,420	239,456	442,168	Public Charges for Service	\$ 525,132	525,132	525,132
0	1,200	1,200	0	0	Intergov't Charges for Services	0	0	0
2,330	13,200	13,200	39,269	50,680	Miscellaneous Revenue	13,400	13,400	13,400
0	0	14,024	0	0	Other Financing Sources	0	0	0
<b>\$ 459,657</b>	<b>548,820</b>	<b>562,844</b>	<b>278,725</b>	<b>492,848</b>	<b>Total Revenues</b>	<b>\$ 538,532</b>	<b>538,532</b>	<b>538,532</b>
<b>\$ 1,380,200</b>	<b>1,387,096</b>	<b>1,387,096</b>	<b>1,012,130</b>	<b>1,448,997</b>	<b>TAX LEVY</b>	<b>\$ 1,482,658</b>	<b>1,435,770</b>	<b>1,435,770</b>

# RECLAMATION RIB FALLS

FUND: 100 General Fund  
 ORG1: 722 Reclamation Rib Falls

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 0	40,000	40,000	0	40,000	Fixed Charges	\$ 40,000	40,000	40,000
<b>\$ 0</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>	<b>40,000</b>	<b>Total Expenditures</b>	<b>\$ 40,000</b>	<b>40,000</b>	<b>40,000</b>
\$ 0	10,000	10,000	0	10,000	Public Charges for Service	\$ 10,000	10,000	10,000
0	24,350	24,350	0	24,350	Intergov't Charges for Service	24,350	24,350	24,350
7,221	5,650	5,650	3,809	5,650	Miscellaneous Revenue	5,650	5,650	5,650
<b>\$ 7,221</b>	<b>40,000</b>	<b>40,000</b>	<b>3,809</b>	<b>40,000</b>	<b>Total Revenues</b>	<b>\$ 40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>\$ (7,221)</b>	<b>0</b>	<b>0</b>	<b>(3,809)</b>	<b>0</b>	<b>TAX LEVY</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>

## PARK GIFT

FUND: 100 General Fund  
 ORG1: 725 Park Gifts

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 1,719	0	0	0	1,800	Personal Services	\$ 0	0	0
839	0	0	599	0	Supplies and Expense	0	0	0
495	2,525	2,525	0	2,525	Building Materials	2,525	2,525	2,525
300	0	0	275	0	Fixed Charges	0	0	0
8,930	2,725	8,176	0	2,725	Capital Outlay	2,725	2,725	2,725
<b>\$ 12,283</b>	<b>5,250</b>	<b>10,701</b>	<b>874</b>	<b>7,050</b>	<b>Total Expenditures</b>	<b>\$ 5,250</b>	<b>5,250</b>	<b>5,250</b>
\$ 9,184	5,250	5,250	3,174	5,288	Miscellaneous Revenue	\$ 5,250	5,250	5,250
0	0	5,451	0	0	Other Financing Sources	0	0	0
<b>\$ 9,184</b>	<b>5,250</b>	<b>10,701</b>	<b>3,174</b>	<b>5,288</b>	<b>Total Revenues</b>	<b>\$ 5,250</b>	<b>5,250</b>	<b>5,250</b>
<b>\$ 3,099</b>	<b>0</b>	<b>0</b>	<b>(2,300)</b>	<b>1,762</b>	<b>TAX LEVY</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>

## PARK LAND and PRODUCTS

FUND: 100 General Fund  
 ORG1: 727 Park Land and Products

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 0	0	0	600	0	Contractual Services	\$ 0	0	0
0	1,611	1,611	0	1,611	Supplies and Expense	1,611	1,611	1,611
0	150	150	0	150	Fixed Charges	150	150	150
9,375	39,850	39,850	9,375	49,225	Capital Outlay	39,850	39,850	39,850
<b>\$ 9,375</b>	<b>41,611</b>	<b>41,611</b>	<b>9,975</b>	<b>50,986</b>	<b>Total Expenditures</b>	<b>\$ 41,611</b>	<b>41,611</b>	<b>41,611</b>
\$ 1,682	29,610	29,610	261	29,610	Public Charges for Service	\$ 29,610	29,610	29,610
14,903	12,001	12,001	9,381	12,001	Miscellaneous Revenue	12,001	12,001	12,001
<b>\$ 16,585</b>	<b>41,611</b>	<b>41,611</b>	<b>9,642</b>	<b>41,611</b>	<b>Total Revenues</b>	<b>\$ 41,611</b>	<b>41,611</b>	<b>41,611</b>
<b>\$ (7,210)</b>	<b>0</b>	<b>0</b>	<b>333</b>	<b>9,375</b>	<b>TAX LEVY</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>

## FAIRGROUNDS MAINTENANCE

FUND: 100 General Fund  
 ORG1: 716 Fairgrounds Maintenance

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 0	2,000	2,000	0	2,000	Contractual Services	\$ 2,000	2,000	2,000
288	500	500	0	500	Supplies and Expense	500	500	500
0	3,280	3,280	944	3,280	Building Materials	3,280	3,280	3,280
0	160	160	0	160	Fixed Charges	160	160	160
6,158	24,060	76,739	26,219	19,060	Capital Outlay	30,060	30,060	30,060
<b>\$ 6,446</b>	<b>30,000</b>	<b>82,679</b>	<b>27,163</b>	<b>25,000</b>	<b>Total Expenditures</b>	<b>\$ 36,000</b>	<b>36,000</b>	<b>36,000</b>
\$ 14,057	15,000	15,000	16,606	17,500	Public Charges for Service	\$ 18,000	18,000	18,000
30,486	15,000	15,000	1,919	19,500	Miscellaneous Revenue	18,000	18,000	18,000
0	0	52,679	0	0	Other Financing Sources	0	0	0
<b>\$ 44,543</b>	<b>30,000</b>	<b>82,679</b>	<b>18,525</b>	<b>37,000</b>	<b>Total Revenues</b>	<b>\$ 36,000</b>	<b>36,000</b>	<b>36,000</b>
<b>\$ (38,097)</b>	<b>0</b>	<b>0</b>	<b>8,638</b>	<b>(12,000)</b>	<b>TAX LEVY</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>

# UNIVERSITY OF WISCONSIN-EXTENSION

## MISSION STATEMENT

The statewide mission of the Cooperative Extension Division of the University of Wisconsin-Extension is to help the people of Wisconsin apply University research, knowledge and resources to meet their educational needs wherever they live or work. The Marathon County UW-Extension office supports that mission by using county-based personnel to provide county residents with local opportunities to access University research, knowledge and resources.

## PROGRAMS/SERVICES

The faculty and academic staff of the Marathon County office provide local educational programs in four of the UW-Extension's major program areas. In addition, the office provides county residents with local access to a variety of university publications and programs.

### Agriculture and Natural Resources

County-based faculty provides local programs in dairy, forage and farm management that address issues involving profitability, production, management, marketing and natural resource protection.

In addition, local programs in livestock, grain and vegetable crops are provided to Marathon County residents by faculty based in Lincoln and Langlade Counties through a multi-county agent specialization agreement.

### Community, Natural Resources and Economic Development

County-based faculty provides local programs in rural land use planning and growth management, community visioning, local government education, intergovernmental cooperation, and community organizational development.

### Family Living Education

County-based faculty provides local programs in family financial management, consumer decision-making strengthening family relationships, parenting, child care, food preservation and safety, and family issues and public policy education.

In addition, county-based academic staff provides local programs in food and nutrition that target specific audiences including low-income individuals and families, the elderly and youth. Emphasis is placed in delivering these programs at a variety of locations in the county.

### 4-H/ Youth Development

County-based faculty and academic staff provide local programs in leadership development, citizenship and family involvement, prevention education for youth, community service, career education, and hands-on educational opportunities in a variety of subjects.

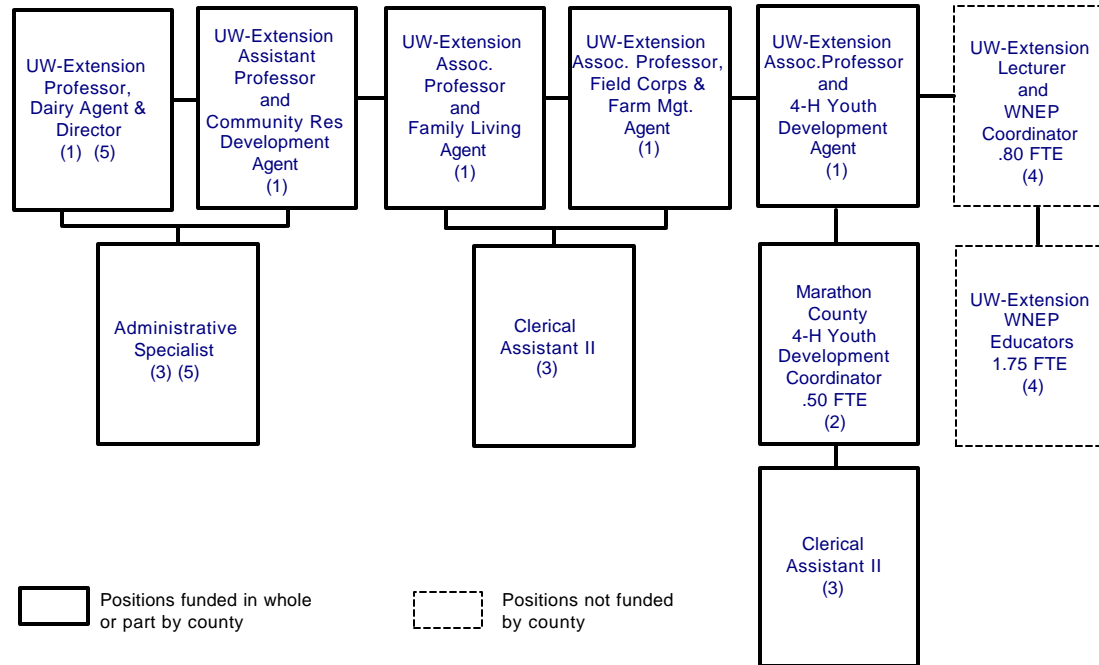
### University Publications and Programs

The Marathon County UW-Extension office provides county residents with access to a local inventory of over 3,000 university research publications, bulletins and other resource materials. In addition, approximately 1,000 informational recordings are available to residents by touch-tone phone using the county-based InfoSource system.

The County office is also the local host site for both the Wisconsin Educational Teleconference Network (ETN) and the Wisconsin Satellite Network (WisSat). The networks are used by the University of Wisconsin and other institutions to offer a variety of statewide and national educational programs.



# UNIVERSITY OF WISCONSIN - EXTENSION



- 1) These positions are 40% county funded and 60% state/federal funded and are considered UW-System faculty members (state payroll)
- 2) This position is 80% county funded and 20% state/grant funded (county payroll).
- 3) These positions are 100% County funded (county payroll).
- 4) These positions are 100% state/federal funded (state payroll).
- 5) These positions include Administrative/Dept Head responsibilities

Number of Positions (FTE)	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
State Employees	5.00	7.68	7.68	8.28	9.51	9.63	8.85	8.85	7.75	7.55
Union (FTE)	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Non-Union (FTE)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
<b>TOTAL</b>	<b>8.50</b>	<b>11.18</b>	<b>11.18</b>	<b>11.78</b>	<b>13.01</b>	<b>13.13</b>	<b>12.35</b>	<b>12.35</b>	<b>11.25</b>	<b>11.05</b>

## UNIVERSITY OF WISCONSIN - EXTENSION

FUND: 100 General Fund  
 ORG1: 730 University Extension Program

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 146,610	153,319	153,319	102,772	160,491	Personal Services	\$ 166,494	166,598	166,598
171,943	174,994	164,735	87,564	162,469	Contractual Services	168,625	168,625	168,625
51,035	51,729	58,027	28,416	53,851	Supplies and Expense	56,600	54,200	54,200
108	200	200	0	200	Fixed Charges	200	200	200
0	0	804	0	804	Capital Outlay	3,175	0	0
<b>\$ 369,696</b>	<b>380,242</b>	<b>377,085</b>	<b>218,752</b>	<b>377,815</b>	<b>Total Expenditures</b>	<b>\$ 395,094</b>	<b>389,623</b>	<b>389,623</b>
\$ 4,606	4,952	9,252	9,073	13,156	Intergov't Grants & Other	\$ 8,852	8,852	8,852
30,850	17,100	17,100	26,636	29,600	Public Charges for Service	17,100	17,100	17,100
6,453	0	804	5,848	5,846	Miscellaneous Revenue	2,600	2,600	2,600
0	21,100	12,839	0	1,810	Other Financing Sources	12,100	12,100	12,100
<b>\$ 41,909</b>	<b>43,152</b>	<b>39,995</b>	<b>41,557</b>	<b>50,412</b>	<b>Total Revenues</b>	<b>\$ 40,652</b>	<b>40,652</b>	<b>40,652</b>
<b>\$ 327,787</b>	<b>337,090</b>	<b>337,090</b>	<b>177,195</b>	<b>327,403</b>	<b>TAX LEVY</b>	<b>\$ 354,442</b>	<b>348,971</b>	<b>348,971</b>

## SNOWMOBILE/ATV/CROSS COUNTY SKI TRAIL

FUND: 100 General Fund  
 ORG1: 692 Snowmobile

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 26,571	48,256	48,256	31,072	48,256	Personal Services	\$ 51,200	51,226	51,226
534,715	225,488	373,858	134,966	434,725	Contractual Services	187,005	187,005	187,005
14,438	8,410	8,410	7,070	3,110	Supplies and Expense	5,325	5,325	5,325
9,702	9,300	9,300	77	7,100	Fixed Charges	0	0	0
<b>\$ 585,426</b>	<b>291,454</b>	<b>439,824</b>	<b>173,185</b>	<b>493,191</b>	<b>Total Expenditures</b>	<b>\$ 243,530</b>	<b>243,556</b>	<b>243,556</b>
\$ 476,238	217,794	353,774	93,640	433,548	Intergov't Grants & Other	\$ 160,231	160,231	160,231
2,155	2,500	2,500	0	0	Public Charges for Service	0	0	0
2,562	0	0	(138)	693	Miscellaneous Revenue	0	0	0
0	23,794	36,184	0	0	Other Financing Sources	24,794	24,794	24,794
<b>\$ 480,955</b>	<b>244,088</b>	<b>392,458</b>	<b>93,502</b>	<b>434,241</b>	<b>Total Revenues</b>	<b>\$ 185,025</b>	<b>185,025</b>	<b>185,025</b>
<b>\$ 104,471</b>	<b>47,366</b>	<b>47,366</b>	<b>79,683</b>	<b>58,950</b>	<b>TAX LEVY</b>	<b>\$ 58,505</b>	<b>58,531</b>	<b>58,531</b>

## CROSS COUNTRY SKI TRAIL

FUND: 100 General Fund  
 ORG1: 690 Cross Country Ski Trail - Forestry

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 60,140	77,428	77,428	44,418	77,428	Personal Services	\$ 74,149	74,175	74,175
12,143	8,620	8,620	8,369	7,800	Contractual Services	10,075	10,075	10,075
11,139	9,725	9,725	6,727	10,310	Supplies and Expense	12,700	12,700	12,700
5,968	200	200	449	393	Building Materials	1,550	1,550	1,550
730	860	860	860	860	Fixed Charges	963	963	963
8,195	7,000	7,000	0	3,500	Capital Outlay	8,000	8,000	8,000
500	0	0	0	0	Other Financing Uses	0	0	0
<b>\$ 98,815</b>	<b>103,833</b>	<b>103,833</b>	<b>60,823</b>	<b>100,291</b>	<b>Total Expenditures</b>	<b>\$ 107,437</b>	<b>107,463</b>	<b>107,463</b>
\$ 85,291	87,900	87,900	59,710	85,350	Public Charges for Service	\$ 89,125	89,125	89,125
0	0	0	2,210	2,210	Intergovt Charges for Services	1,500	1,500	1,500
15,351	5,700	5,700	4,621	6,608	Miscellaneous Revenue	5,400	5,426	5,426
0	10,233	10,233	0	0	Other Financing Sources	11,412	11,412	11,412
<b>\$ 100,642</b>	<b>103,833</b>	<b>103,833</b>	<b>66,541</b>	<b>94,168</b>	<b>Total Revenues</b>	<b>\$ 107,437</b>	<b>107,463</b>	<b>107,463</b>
<b>\$ (1,827)</b>	<b>0</b>	<b>0</b>	<b>(5,718)</b>	<b>6,123</b>	<b>TAX LEVY</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>

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# SPECIAL EDUCATION

## MISSION STATEMENT

The mission of Special Education is to ensure that all eligible children and youth receive appropriate special educational opportunities within State and Federal laws by providing necessary special education services including, staff, materials, equipment, and other for those School Boards electing such services, to the extent of our joint agreement.

## PROGRAMS/SERVICES

### Administration

- A. Maintain Board membership knowledge of needs, activities, and options for policy decision-making;
- B. Secure and maintain professional staff with appropriate State licensure and expertise for implementation of Board policies;
- C. Secure and maintain appropriate instructional materials and equipment for student benefit with staff direction;  
Provide State approved management, fiscal data and word processing expertise for reporting and communications;
- D. Assure adequate facilities for all instructional and management expertise for operational efficiency; and
- E. Assess needs and plan appropriate programs for all eligible students.

### Pupil Services

- A. Provides educational and assessment service to all students with special needs;
- B. Provide Management and leadership to all staff including school psychologists, school social workers, program support specialists, occupational and physical therapists, instructional staff and aides;

- C. Maintain increased school attendance and student achievements through graduation; increase student achievements
- D. Provides alternatives for institutional care costs.

### Special Education Services

Marathon County Special Education coordinates programs for local educational agencies who identify, locate and evaluate all children with disabilities who are in need of special education and related services. Once identified, the children are provided a free and appropriate public education in the least restrictive environment.

### Staff Development

The primary role of the Staff Development Coordinator is to plan effectively for a coordinated inservice education program involving exceptional and regular educators, administrators and parents. This includes the planning, development, implementation and evaluation of a CSPD (Comprehensive System of Personnel Development) plan. In developing a plan, the Staff Development Coordinator works cooperatively with the Program Advisory Committee, Marathon County Children with Disabilities Education Board members, District Administrators and program support staff.

The Staff Development Coordinator: 1) assists in the implementation of inservices, training sessions, workshops and special projects; 2) assists in exploring innovative programs, approaches and materials to expand teaching skills and services provided by Marathon County Special Education staff members; 3) assists with the development and administration of the Comprehensive System of Personnel Development Program budget; 4) participates in grant writing to obtain funds to pilot novel training programs; 5) coordinates the establishment of procedures, protocol, timetables, forms, letters, assignment of workshop sites, and all practical elements of inservice and training programs; 6) prepares and coordinates dissemination of promotional/informational materials sent to staff members and administrators announcing inservices and training

opportunities; 7) evaluates all inservices, workshops and training programs  
8) studies the educational needs of the school districts served by MCSE  
and 9) coordinates, schedules and presents KOTB inservice programs  
and presentations for MCSE school districts.

### **Program Support**

The role of the Program Support Teacher is to assist the special education administrative/instructional personnel in the development, implementation, and evaluation of programs and services to children with exceptional educational needs. Program Support Staff provide support and assistance to staff in such areas as the IEP process/procedures, instructional methods and materials, classroom organization and structure, and behavior management.

### **School Nursing Services**

School Nursing is a speciality branch of professional nursing that seeks to prevent or identify student health in health-related problems and intervenes to modify or remediate these problems while acting as a liaison between home, school and community. The school nurses conduct health screenings, provide emergency first aid and inservice students and staff on specific health needs.

### **School Discipline**

Focuses on current issues of discipline and practical, functional options that school districts can use in the development and implementation of discipline policies.

### **504/ADA**

Focuses on current issues and policies for implementation educational practices for all individuals who have disabilities under Section 504 and the Americans with Disabilities Act.

### **Kids On The Block**

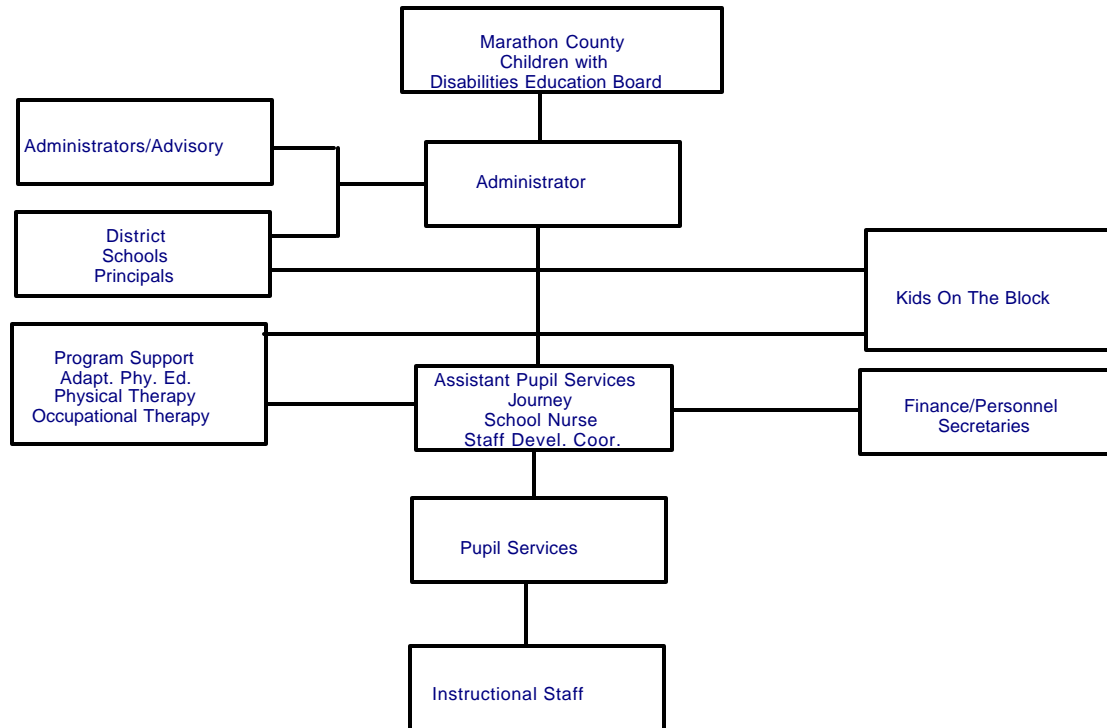
The Kids On The Block is a special troupe of disabled and non-disabled puppets. They form the core of an educational experience in which children and adults learn about disabilities through nearly life-sized puppets, what it is like to be disabled, and how to appreciate the

differences between us. As a result children and adults become more sensitive and understanding of disabled people.

### **Special Olympics**

Marathon County Children with Disabilities Education Board serves as the fiscal agent between the MCSE school districts participating in Special Olympics and Special Olympics Wisconsin. The mission of Special Olympics Wisconsin is to provide year-round sports training and competition in a variety of Olympic-type sports for children and adults with cognitive disabilities, giving them continuing opportunities to develop physical fitness, demonstrate courage, experience joy and participate in a sharing of gifts, skills and friendship with their families, other Special Olympics athletes and the community.

# SPECIAL EDUCATION



\* Previous years not available

Number of Positions (FTE)	2001	2002
Union (FTE)	52.00	52.00
Non-Union (FTE)	47.00	47.00
<b>TOTAL</b>	<b>99.00</b>	<b>99.00</b>

These staffing numbers are from July 1<sup>st</sup> to June 30<sup>th</sup>.



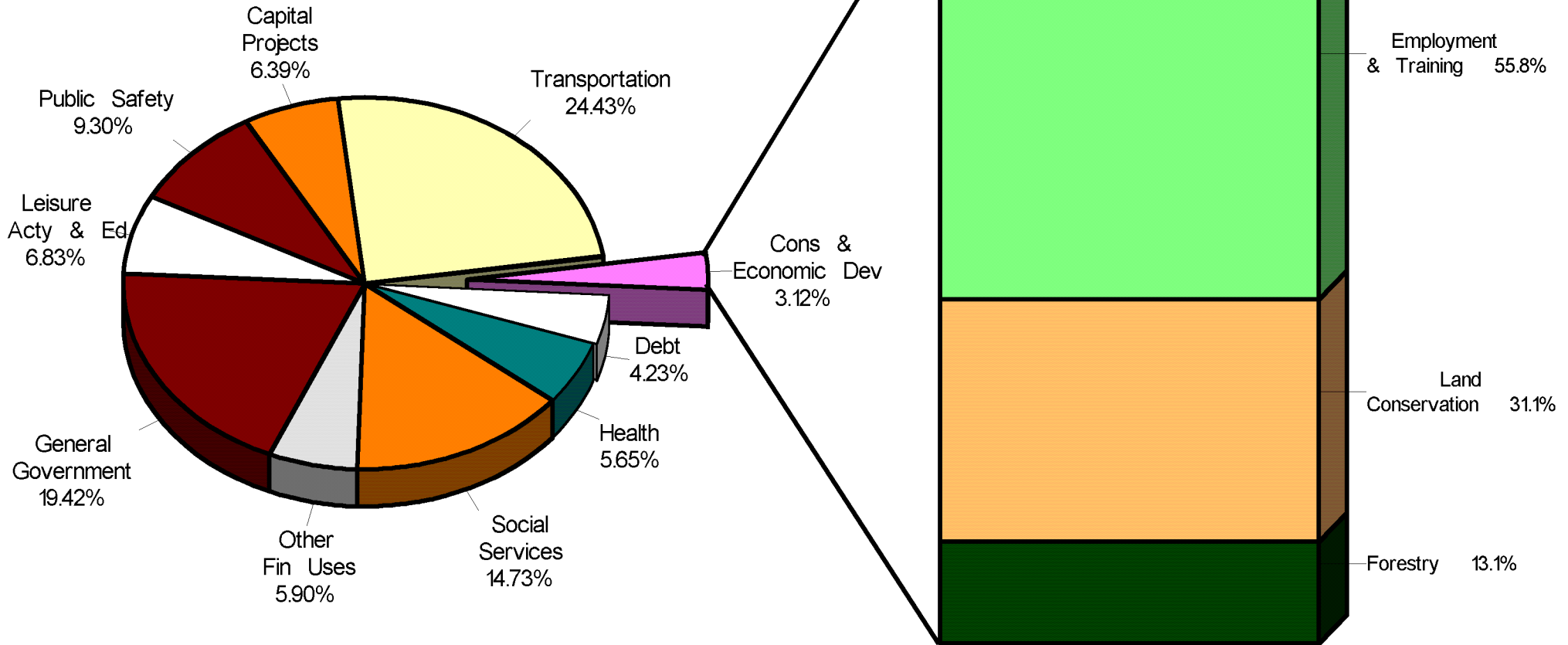
## SPECIAL EDUCATION

Actual 1999/00 Prior	July 00 /June 01 Adopted Budget	July 00 /June 01 Modified Budget	Actual 8/31/2001	Actual July 00 /June 01	Category	July 01 /June 02 Requested Budget	July 01 /June 02 Recommended Budget	July 01 /June 02 Adopted Budget
\$ 3,679,940	3,429,299	3,440,299	3,403,336	3,403,336	Personal Services	\$ 3,473,423	3,473,423	3,473,423
371,610	246,794	227,794	191,918	191,918	Contractual Services	250,074	250,074	250,074
39,974	26,925	34,925	34,147	34,147	Supplies and Expense	30,925	30,925	30,925
23,258	19,500	19,500	18,563	18,563	Capital Outlay	18,720	18,720	18,720
<b>\$ 4,114,782</b>	<b>??</b>	<b>3,722,518</b>	<b>3,647,964</b>	<b>3,647,964</b>	<b>Total Expenditures</b>	<b>\$ 3,773,142</b>	<b>3,773,142</b>	<b>3,773,142</b>
\$ 1,510,855	1,007,632	1,007,632	1,074,892	1,074,892	Intergov't Categorical Aide	\$ 1,038,293	1,038,293	1,038,293
2,675,470	2,563,828	2,563,828	2,431,416	2,431,416	Intergov't Charges for Service	2,567,585	2,567,585	2,567,585
86,715	151,058	151,058	192,279	192,279	Miscellaneous Revenue	167,264	167,264	167,264
<b>\$ 4,273,040</b>	<b>3,722,518</b>	<b>3,722,518</b>	<b>3,698,587</b>	<b>3,698,587</b>	<b>Total Revenues</b>	<b>\$ 3,773,142</b>	<b>3,773,142</b>	<b>3,773,142</b>
<b>\$ (158,258)</b>	<b>0</b>	<b>0</b>	<b>(50,623)</b>	<b>(50,623)</b>	<b>FUND BALANCE</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>

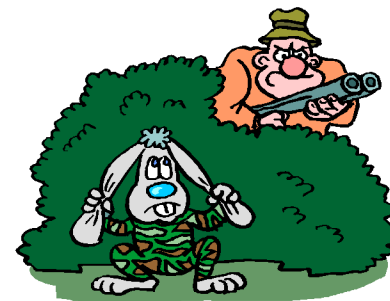
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# MARATHON COUNTY

## 2002 Expense Budget by Activity



Detail by Percentage of Conservation & Economic Development Expenses



# FORESTRY DEPARTMENT

## MISSION STATEMENT

The mission of the Forestry Department is to manage and protect county forest resources on a sustainable basis for ecological, economic, education, recreational and research needs of present and future generations.

## PROGRAMS

### Timber Management

County forest standing timber is bid to private contractors to meet a sustainable harvest of 720 acres per year. Revenue from timber sales is allocated 70 percent to the County's general fund, 20 percent to repay Wisconsin DNR loans and 10 percent to local towns.

Other management includes: timber stand improvement, tree planting, and protection from fire, insects and disease.

### Land Purchase

Land purchases to improve public access, consolidate ownership (blocking), provide additional land for public use and protect wildlife habitat are negotiated with willing sellers.

### Wildlife and Fish Habitat Development

State funding sources (County Conservation and 10¢ per Acre programs) are used to improve wildlife habitat on County forest and for cooperative projects such as the Plover River trout habitat restoration with Trout Unlimited, Bitzke Waterfowl Refuge development with Ducks Unlimited, wild turkey habitat improvement with the Wild Turkey Federation and special ruffed grouse management areas with the Ruffed Grouse Society.

### Recreation Trails

#### Snowmobile and ATV

County snowmobile and all-terrain vehicle (ATV) programs are administered in cooperation with 30 snowmobile and ATV clubs to maintain 645 miles of snowmobile trails, 528 miles of winter ATV trails and 14 miles of year round ATV trails.

#### Cross Country Skiing

The County ski trail system includes trails at Greenwood Hills, Ringle Landfill, Nine Mile Forest, Sylvan Hill Park/American Legion Golf Course and Big Eau Pleine Park. Trails are supported by user fees collected through season pass sales, Nine Mile daily passes and donations. The Wausau Nordic Ski Club, Inc. provides volunteer support and major capital improvement funding support.

### **Mountain Biking**

The Forestry Department maintains 37 miles of trails which include 10 miles of single track at Nine Mile Forest. The Wausau Wheelers Bike Club and the local chapter of the Wisconsin Off-Road Bicycle Assoc. (WORBA) cooperatively maintain trails and promotes voluntary trail pass sales.

### **Hiker and Hunter Walking**

The Forestry Department maintains 150 miles of County forest trails and logging access roads for hiking and hunting access. The boy scouts cooperatively maintain 10 miles of the boy scout hiking trail within Nine Mile Forest.

### **Horseback Riding**

Kronenwetter, Leather Camp and Nine Mile Forest snowmobile trails are maintained for summer equestrian use.

## **SERVICES**

### **Tree Health**

The Forestry Department identifies insect and disease problems, makes recommendations for treatment, and makes referrals to experts for special problems.

### **Forest Planning**

The Forestry Department provides forest planning and timber sale expertise to other County departments, primarily the Park Department.

### **Law Enforcement and Visitor Protection**

The Park Department provides law enforcement on County forest land during the bow and gun seasons.

### **Maps and Brochures**

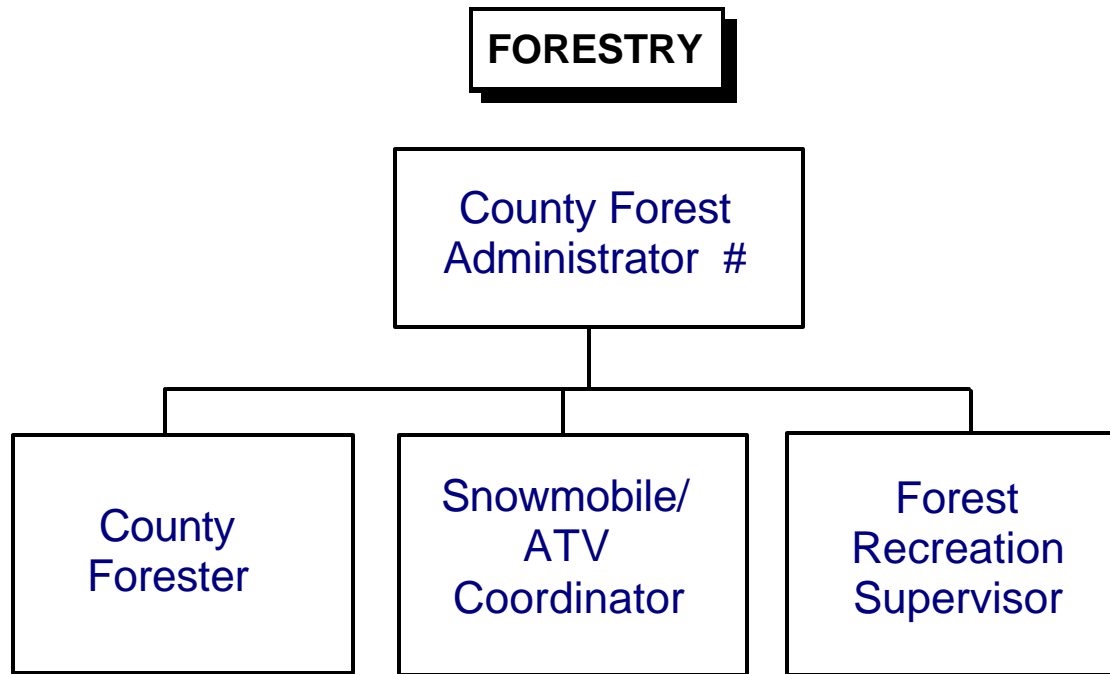
The Forestry Department provides maps and brochures of county forest units and trails in addition to recreation maps for snowmobiling and cross-country skiing.

### **Nine Mile Forest Chalet Rentals**

The chalet is available for weddings, parties, meetings and community events.

### **Special Events**

The Forestry Department provides support for events such as the Badger State Winter Games, skiing and mountain bike races, and high school cross-country races.



#For 2002, the County Forest Administrator converted to a County Employee  
 ŽFor 1995, the accounting and clerical functions were transferred to the Park Department.  
 Several casual employees assist in this department.

Number of Positions (FTE)	1993	1994	Ž1995	1996	1997	1998	1999	2000	2001	2002
Union (FTE)	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Non-Union (FTE)	1.25	1.25	1.25	1.25	1.75	1.75	1.75	1.75	2.00	3.00
State Employee	1.00	1.00	1.00	1.00	1.00	1.0	1.00	1.00	1.00	0.00
<b>TOTAL</b>	<b>4.25</b>	<b>4.25</b>	<b>3.25</b>	<b>3.25</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>	<b>4.00</b>	<b>4.00</b>

## FORESTRY

FUND: 100 General Fund  
 ORG1: 750 Forestry

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 102,390	117,792	117,792	67,953	117,792	Personal Services	\$ 189,304	189,385	189,385
59,180	105,530	128,746	25,159	90,813	Contractual Services	110,234	110,234	110,234
20,740	30,554	30,554	9,638	25,455	Supplies and Expense	27,795	27,795	27,795
7,134	47,000	47,000	502	41,800	Building Materials	37,050	37,050	37,050
1,235	3,373	3,373	873	3,373	Fixed Charges	2,746	2,746	2,746
110,000	90,000	87,166	78,000	78,000	Capital Outlay	0	0	0
<b>\$ 300,679</b>	<b>394,249</b>	<b>414,631</b>	<b>182,125</b>	<b>357,233</b>	<b>Total Expenditures</b>	<b>\$ 367,129</b>	<b>367,210</b>	<b>367,210</b>
\$ 14,369	9,222	23,622	5,398	23,651	Intergovernmental Grants & Aid	\$ 48,749	48,749	48,749
184,648	200,000	200,000	210,457	298,587	Public Charges for Service	140,000	140,000	140,000
110,109	1,450	1,450	8,619	8,630	Miscellaneous Revenue	2,025	2,025	2,025
80,063	153,901	159,883	13,746	16,665	Other Financing Sources	56,216	135,573	135,573
<b>\$ 389,189</b>	<b>364,573</b>	<b>384,955</b>	<b>238,220</b>	<b>347,533</b>	<b>Total Revenues</b>	<b>\$ 246,990</b>	<b>326,347</b>	<b>326,347</b>
<b>\$ (88,510)</b>	<b>29,676</b>	<b>29,676</b>	<b>(56,095)</b>	<b>9,700</b>	<b>TAX LEVY</b>	<b>\$ 120,139</b>	<b>40,863</b>	<b>40,863</b>

## SEGREGATED LAND

FUND: 100 General Fund  
 ORG1: 778 Segregated Land Purchase - Forestry

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 4,774	1,000	1,000	605	1,000	Contractual Services	\$ 1,300	1,300	1,300
1,552	40	40	0	20	Supplies and Expense	40	40	40
2,008	2,098	2,098	0	2,098	Fixed Charges	2,098	2,098	2,098
184,939	20,367	109,184	(78,000)	(78,000)	Capital Outlay	212,495	212,495	212,495
<b>\$ 193,273</b>	<b>23,505</b>	<b>112,322</b>	<b>(77,395)</b>	<b>(74,882)</b>	<b>Total Expenditures</b>	<b>\$ 215,933</b>	<b>215,933</b>	<b>215,933</b>
\$ 15,000	15,000	15,000	0	15,000	Public Charges for Service	\$ 15,000	15,000	15,000
18,321	2,555	2,555	4,136	8,142	Miscellaneous Revenue	8,142	8,142	8,142
22,000	5,950	94,767	0	0	Other Financing Source	192,791	192,791	192,791
<b>\$ 55,321</b>	<b>23,505</b>	<b>112,322</b>	<b>4,136</b>	<b>23,142</b>	<b>Total Revenues</b>	<b>\$ 215,933</b>	<b>215,933</b>	<b>215,933</b>
<b>\$ 137,952</b>	<b>0</b>	<b>0</b>	<b>(81,531)</b>	<b>(98,024)</b>	<b>TAX LEVY</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>



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# LAND CONSERVATION DEPARTMENT

## Upper Yellow River Watershed

### MISSION STATEMENT

The Department recommends and designs the best management practices for soil conservation and water quality protection to be installed by individual land owners.

### PROGRAMS/SERVICES

#### General Land Conservation

Provides the administration and support for the Department and other programs which include: wildlife damage, three watershed projects and the Farmland Preservation program. Included is an information and education program with requests for soil survey information, committee support, administration of the animal waste ordinance, environmental property assessments, and general soil and water conservation activities.

#### Wisconsin Farmers Fund

Provides cost-sharing to landowners that have been cited by the NR243 program for animal waste pollution. Interest earned on advance money is used for project support.

#### Lower Big Eau Pleine Watershed

Provides cost-sharing to landowners and support to the Land Conservation Department for administration of the project. The goal is to reduce sediment and nutrient runoff and improve water quality in the Eau Pleine reservoir. We expect this grant to continue through the year 2003.

#### Wildlife Damage

Provides material for the abatement of wildlife damage to agricultural crops. In situations where abatement isn't practical or is unsuccessful, damages are assessed and paid to the landowner.

Provides cost-sharing to landowners and support to the Land Conservation Department for administration of the project. The goal is to reduce sediment and nutrient runoff and improve water quality in the Yellow River. We expect this grant to continue through the year 2003.

#### Land Conservation Grant

Provides base level of support to Marathon County, administration of the Farmland Preservation Program, establishes uniform conservation data base, and training. This is a continuing grant.

#### Lower Rib River Watershed

Provides cost-sharing to landowners and support to the Land Conservation Department for administration of the project. The goal is to reduce sediment and nutrient runoff and improve water quality in the Rib River and Lake Wausau. We expect this grant to continue through the year 2008.

#### Grazing Project

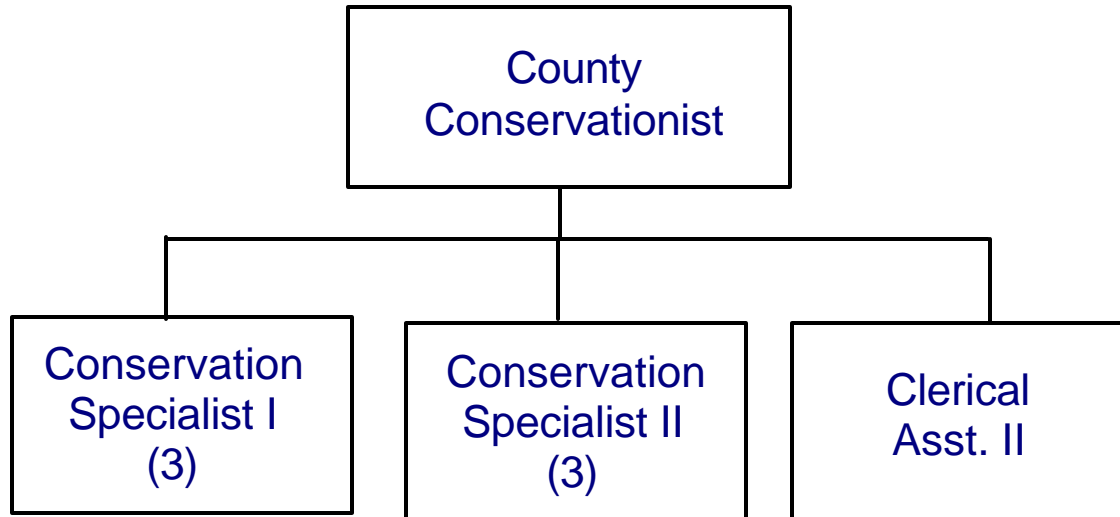
Promote the implementation of Management Intensive Grazing as a low-cost way of farming that protects and improves the environment with the following objectives:

(1) provide on-farm planning assistance, (2) educate farmers and agricultural professionals, (3) educate agricultural educators and lenders, and (4) coordinate the development of related technical/high school curriculum.

#### Nutrient Coach

Provides for accelerated nutrient management planning to landowners in the lower Big Rib River watershed. Work is completed by a private consultant. Grant ends in 2001.

# LAND CONSERVATION



A state funded position from the UW Extension also assists in this department

Number of Positions (FTE)	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Union (FTE)	7.00	7.00	7.00	7.00	7.00	8.00	8.00	7.00	7.00	7.00
Non-Union (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

## LAND CONSERVATION

FUND: 100 General Fund  
 ORG1: 780 Land Conservation

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 441,892	467,302	509,013	294,257	519,113	Personal Services	\$ 480,929	481,137	481,137
76,145	111,245	155,707	8,758	90,505	Contractual Services	122,199	121,673	121,673
40,274	52,179	73,214	22,761	51,054	Supplies and Expense	46,621	46,612	46,612
1,640	1,254	1,254	1,218	1,254	Fixed Charges	1,374	1,374	1,374
191,422	563,094	572,264	84,975	761,948	Grants, Contributions & Other	739,460	739,460	739,460
774	0	10,000	0	10,000	Capital Outlay	0	0	0
107,968	0	0	0	0	Other Financing Uses	0	0	0
<b>\$ 860,115</b>	<b>1,195,074</b>	<b>1,321,452</b>	<b>411,969</b>	<b>1,433,874</b>	<b>Total Expenditures</b>	<b>\$ 1,390,583</b>	<b>1,390,256</b>	<b>1,390,256</b>
\$ 548,800	988,596	1,004,118	271,162	1,132,923	Intergov'tl Grants & Aid	\$ 1,138,002	1,138,002	1,138,002
3,854	4,000	4,000	2,850	4,000	Licenses and Permits	4,000	4,000	4,000
2,971	2,500	2,500	2,446	2,600	Public Charges for Service	2,600	5,600	5,600
4,953	15,387	15,387	0	0	Intergov't Charges for Services	0	0	0
27,259	11,650	11,650	14,764	23,581	Miscellaneous Revenue	9,654	9,756	9,756
131,377	8,630	119,486	0	0	Other Financing Sources	62,904	62,904	62,904
<b>\$ 719,214</b>	<b>1,030,763</b>	<b>1,157,141</b>	<b>291,222</b>	<b>1,163,104</b>	<b>Total Revenues</b>	<b>\$ 1,217,160</b>	<b>1,220,262</b>	<b>1,220,262</b>
<b>\$ 140,901</b>	<b>164,311</b>	<b>164,311</b>	<b>120,747</b>	<b>270,770</b>	<b>TAX LEVY</b>	<b>\$ 173,423</b>	<b>169,994</b>	<b>169,994</b>

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## EMPLOYMENT AND TRAINING

### MISSION STATEMENT

This department is a partner agency in the Marathon County Job Center. Jo Centers are Wisconsin's approach to the national one-stop concept for job seekers and employers. The Marathon County Job Center's mission is *"...to provide quality, customer-driven employment and training services to employers and job seekers, respecting their individual needs and differences. These services shall enhance the well being of families and the economic growth of the community."*

This department administers Federal and State-funded employer, job seeker, and public assistance programs. Specific regulations govern each program, with some local flexibility. Department staff provide some services to eligible participants; other services are provided by other governmental units, area non-profit organizations, and educational agencies under contract with this Department.

### JOB SEEKER AND PUBLIC ASSISTANCE PROGRAMS/SERVICES

#### Wisconsin Works /Food Stamps Employment and Training Program (W-2/FSET)

The Department administers Wisconsin Works, or W-2, for Marathon County. W-2 provides eligible adults services to help them become economically self-sufficient. Financial assistance is limited to 24 months and requires participation in certain training and work activities in order to receive a minimum monthly stipend. Some families may be exempt from the time limit, based on severity of employment barriers.

The department also administers food stamps, medical assistance/BadgerCare for all non-elderly and non-disabled individuals and determines eligibility for child care assistance for working parents. Receipt of food stamps for non-employed adults is contingent upon participation in the FSET Program.

Mental health, parent education, and personal support and advocacy services are available for all W-2 and FSET participants. Services are provided by departmental staff and contracted agencies (Job Service, Wausau Area Hmong Association, and Children's Service Society), following a plan developed to resolve both employment and personal/family issues. One goal is to help families remain stable and economically self-sufficient after program participation ends.

#### Workforce Investment Act (WIA)

Under this new law, the Department serves as the fiscal agent for the Marathon-Lincoln County One Stop Operator Consortium, manages adult services in coordination with other consortium members (Job Service, Northcentral Technical College, Division of Vocational Rehabilitation), and coordinates training (usually post-secondary, technical college education) services for eligible adults.

### EMPLOYER PROGRAMS/SERVICES

Staff also maintains on-going relationships with are employers, assisting with recruitment, hiring, post-hire training and retention. Specialized training is planned, in collaboration with WI Job Service, WAHMA and NTC to address area labor shortage issues.

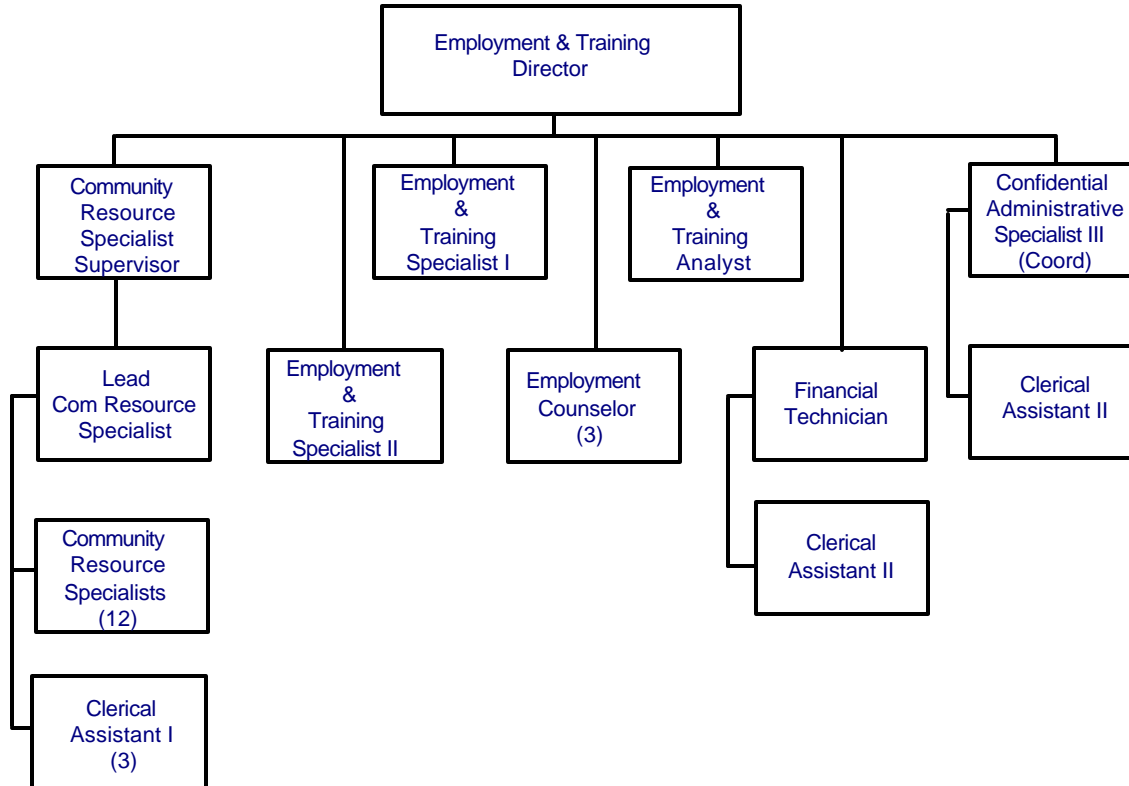
Specific employer services include group services such as job fairs and individualized services tailored for each employer's specific needs.

Services for employers seeking to hire, train, and retain non- or limited-English speaking Southeast Asians include all of the above, plus written translation of employment policies, interpretation as employee group meetings, and individual consultation and training on diversity issues.

**OTHER**

Using excess funds retained from the first W-2 contract (which ended 12-31-99), the department assists in planning and/or funding a number of other collaborative community programs to address poverty and family issues. Some examples include housing assistance through the Emergency Housing Assistance Program, Start Right services, transportation assistance for low-income working adults, and family literacy services of the Even Start Program.

# EMPLOYMENT AND TRAINING



\*Wisconsin Works (W-2) was added

Number of Positions (FTE)	1993	1994	1995	1996	1997	*1998	1999	2000	2001	2002
Union (FTE)	1.00	1.00	1.00	3.00	3.00	8.00	9.00	12.00	12.00	11.00
Non-Union (FTE)	6.675	8.00	8.00	10.00	10.00	16.00	16.00	16.00	16.00	17.00
<b>TOTAL</b>	<b>7.675</b>	<b>9.00</b>	<b>9.00</b>	<b>13.00</b>	<b>13.00</b>	<b>24.00</b>	<b>25.00</b>	<b>28.00</b>	<b>28.00</b>	<b>28.00</b>



## EMPLOYMENT AND TRAINING

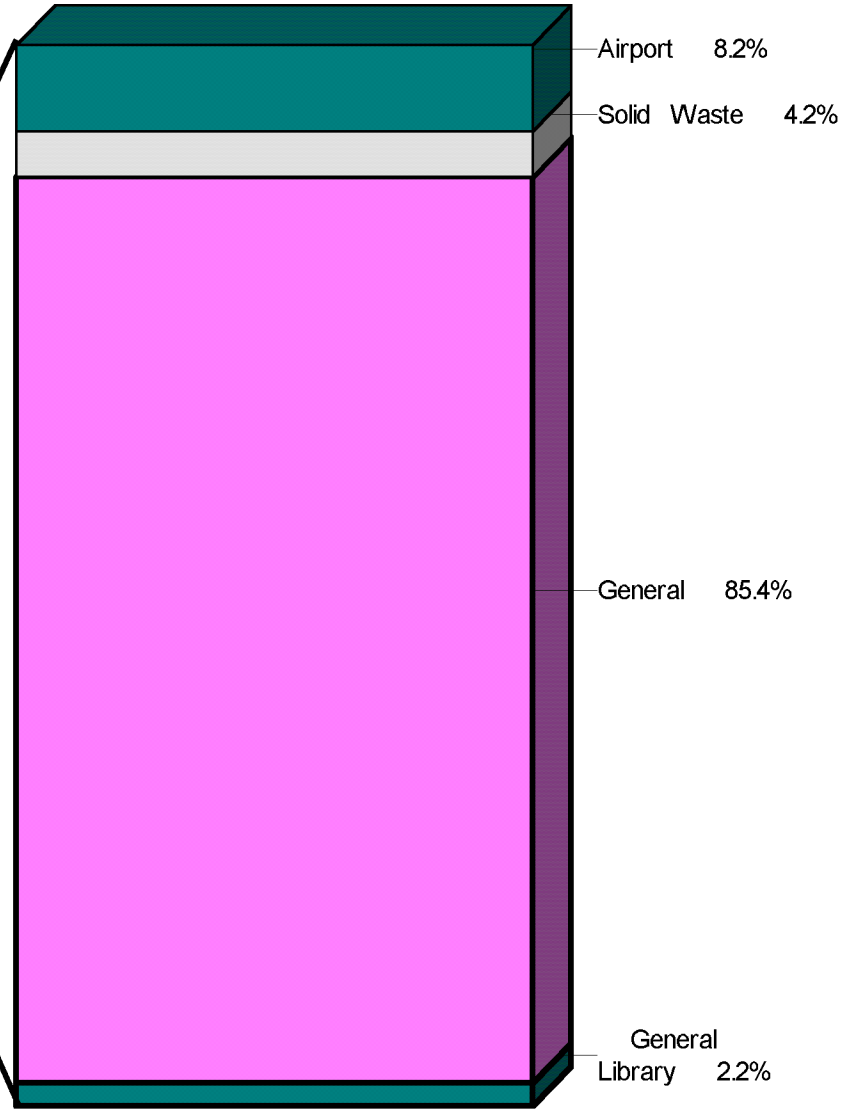
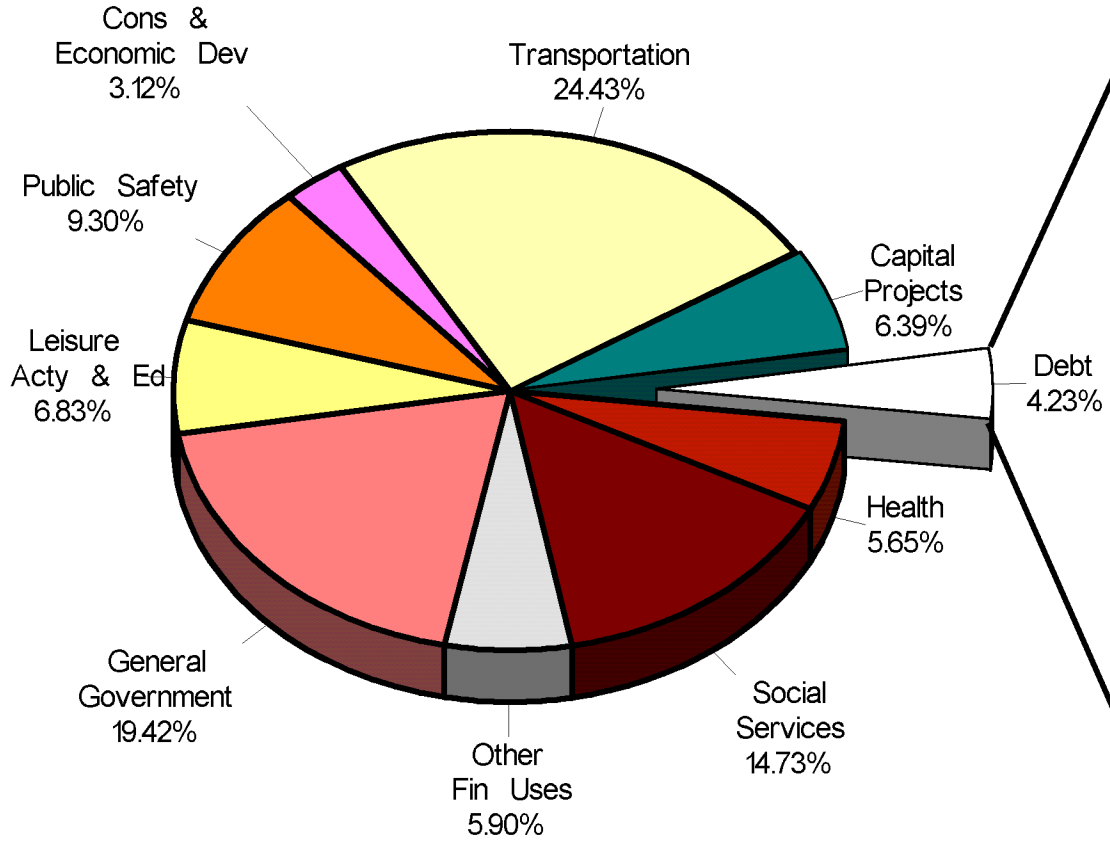
FUND: 175 Human Services Fund  
 ORG1: 825 Employment and Training

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 1,120,319	203,260	2,229,760	813,817	2,240,035	Personal Services	\$ 903,158	949,446	949,446
1,810,569	0	2,162,500	869,749	2,162,500	Contractual Services	861,051	861,045	861,045
55,978	0	27,250	35,892	27,250	Supplies and Expense	50,990	50,990	50,990
142,761	0	357,500	89,196	357,500	Fixed Charges	87,054	87,054	87,054
203,037	0	261,000	121,617	261,000	Grants, Contributions & Other	246,877	246,877	246,877
0	0	1,000	0	1,000	Other Financing Uses	299,373	299,373	299,373
<b>\$ 3,332,664</b>	<b>203,260</b>	<b>5,039,010</b>	<b>1,930,271</b>	<b>5,049,285</b>	<b>Total Expenditures</b>	<b>\$ 2,448,503</b>	<b>2,494,785</b>	<b>2,494,785</b>
\$ 4,029,943	169,877	4,663,877	1,248,137	4,674,152	Intergov't Grants & Other	\$ 2,070,561	2,110,540	2,110,540
3,223	0	3,750	2,368	3,750	Public Charges for Service	2,100	2,100	2,100
630	6,671	6,671	0	6,671	Intergov't Charges for Service	630	630	630
65,377	0	223,000	86,048	223,000	Miscellaneous Revenue	17,300	17,300	17,300
0	0	115,000	0	115,000	Other Financing Sources	331,200	337,503	337,503
<b>\$ 4,099,173</b>	<b>176,548</b>	<b>5,012,298</b>	<b>1,336,553</b>	<b>5,022,573</b>	<b>Total Revenues</b>	<b>\$ 2,421,791</b>	<b>2,468,073</b>	<b>2,468,073</b>
<b>\$ (766,509)</b>	<b>26,712</b>	<b>26,712</b>	<b>593,718</b>	<b>26,712</b>	<b>TAX LEVY</b>	<b>\$ 26,712</b>	<b>26,712</b>	<b>26,712</b>

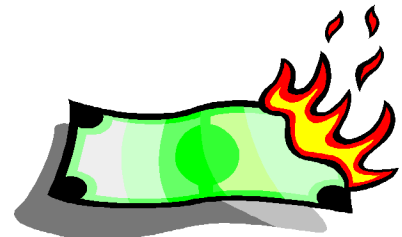
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# MARATHON COUNTY

## 2002 Expense Budget by Activity



Detail by Percentage of Debt Expenses



## DEBT REDEMPTION

FUND: 500 Debt Service Fund  
 ORG1: 810 Debt Redemption

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 5,477,267	5,471,298	5,493,814	361,255	5,331,188	Debt Service	\$ 5,687,206	5,887,206	5,187,206
<b>\$ 5,477,267</b>	<b>5,471,298</b>	<b>5,493,814</b>	<b>361,255</b>	<b>5,331,188</b>	<b>Total Expenditures</b>	<b>\$ 5,687,206</b>	<b>5,887,206</b>	<b>5,187,206</b>
\$ 180,599	158,000	158,000	114,986	158,000	Fines, Forfeits and Penalties	\$ 158,000	158,000	158,000
50,004	50,000	50,000	57,677	60,000	Public Charges for Service	50,000	50,000	50,000
73,332	74,714	74,714	0	74,714	Intergov't Charges for Service	75,805	75,805	75,805
281,598	84,179	84,179	170,072	222,679	Miscellaneous Revenue	75,720	36,937	36,937
161,977	14,181	36,697	0	0	Other Financing Sources	14,388	14,388	14,388
<b>\$ 747,510</b>	<b>381,074</b>	<b>403,590</b>	<b>342,735</b>	<b>515,393</b>	<b>Total Revenues</b>	<b>\$ 373,913</b>	<b>335,130</b>	<b>335,130</b>
<b>\$ 4,729,757</b>	<b>5,090,224</b>	<b>5,090,224</b>	<b>18,520</b>	<b>4,815,795</b>	<b>TAX LEVY</b>	<b>\$ 5,313,293</b>	<b>5,552,076</b>	<b>4,852,076</b>

## DEBT REDEMPTION - LIBRARY

FUND: 500 Debt Service Fund  
 ORG1: 818 Debt Redemption - Library

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 750	0	0	375	750	Debt Service	\$ 0	0	0
161,977	129,151	129,151	0	0	Other Financing Uses	131,915	131,915	131,915
<b>\$ 162,727</b>	<b>129,151</b>	<b>129,151</b>	<b>375</b>	<b>750</b>	<b>Total Expenditures</b>	<b>\$ 131,915</b>	<b>131,915</b>	<b>131,915</b>
\$ 127,546	129,151	129,151	129,167	129,187	Miscellaneous Revenue	\$ 131,915	131,915	131,915
<b>\$ 127,546</b>	<b>129,151</b>	<b>129,151</b>	<b>129,167</b>	<b>129,187</b>	<b>Total Revenues</b>	<b>\$ 131,915</b>	<b>131,915</b>	<b>131,915</b>
<b>\$ 35,181</b>	<b>0</b>	<b>0</b>	<b>(128,792)</b>	<b>(128,437)</b>	<b>TAX LEVY</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>

## AIRPORT DEBT REDEMPTION

FUND: 700 Airport  
 ORG1: 819 Debt Redemption

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 475,825	487,031	487,031	158,954	479,913	Debt Service	\$ 496,429	496,429	496,429
<b>\$ 475,825</b>	<b>487,031</b>	<b>487,031</b>	<b>158,954</b>	<b>479,913</b>	<b>Total Expenditures</b>	<b>\$ 496,429</b>	<b>496,429</b>	<b>496,429</b>
\$ 0	487,031	487,031	0	376,143	Other Financing Sources	\$ 496,429	496,429	496,429
<b>\$ 0</b>	<b>487,031</b>	<b>487,031</b>	<b>0</b>	<b>376,143</b>	<b>Total Revenue</b>	<b>\$ 496,429</b>	<b>496,429</b>	<b>496,429</b>
<b>\$ 475,825</b>	<b>0</b>	<b>0</b>	<b>158,954</b>	<b>103,770</b>	<b>TAX LEVY</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>

## SOLID WASTE DEBT REDEMPTION

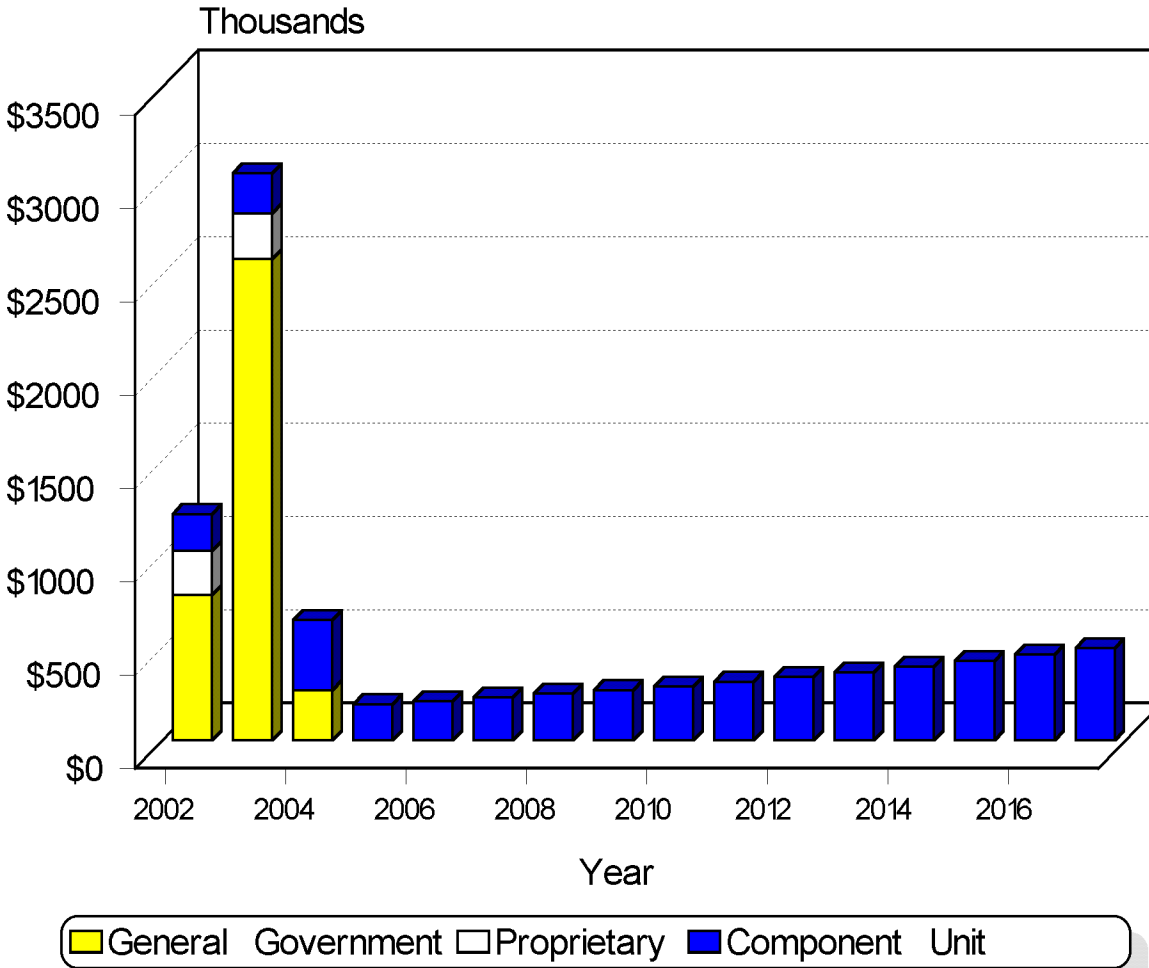
FUND: 750 Landfill  
 ORG1: 823 Debt Redemption

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 255,812	256,577	256,577	10,901	257,327	Debt Service	\$ 256,790	256,790	256,790
<b>\$ 255,812</b>	<b>256,577</b>	<b>256,577</b>	<b>10,901</b>	<b>257,327</b>	<b>Total Expenditures</b>	<b>\$ 256,790</b>	<b>256,790</b>	<b>256,790</b>
\$ 0	256,577	256,577	0	0	Other Financing Sources	\$ 256,790	256,790	256,790
<b>\$ 0</b>	<b>256,577</b>	<b>256,577</b>	<b>0</b>	<b>0</b>	<b>Total Revenues</b>	<b>\$ 256,790</b>	<b>256,790</b>	<b>256,790</b>
<b>\$ 255,812</b>	<b>0</b>	<b>0</b>	<b>10,901</b>	<b>257,327</b>	<b>TAX LEVY</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>



# MARATHON COUNTY ANNUAL PRINCIPAL

## TOTAL PRINCIPAL

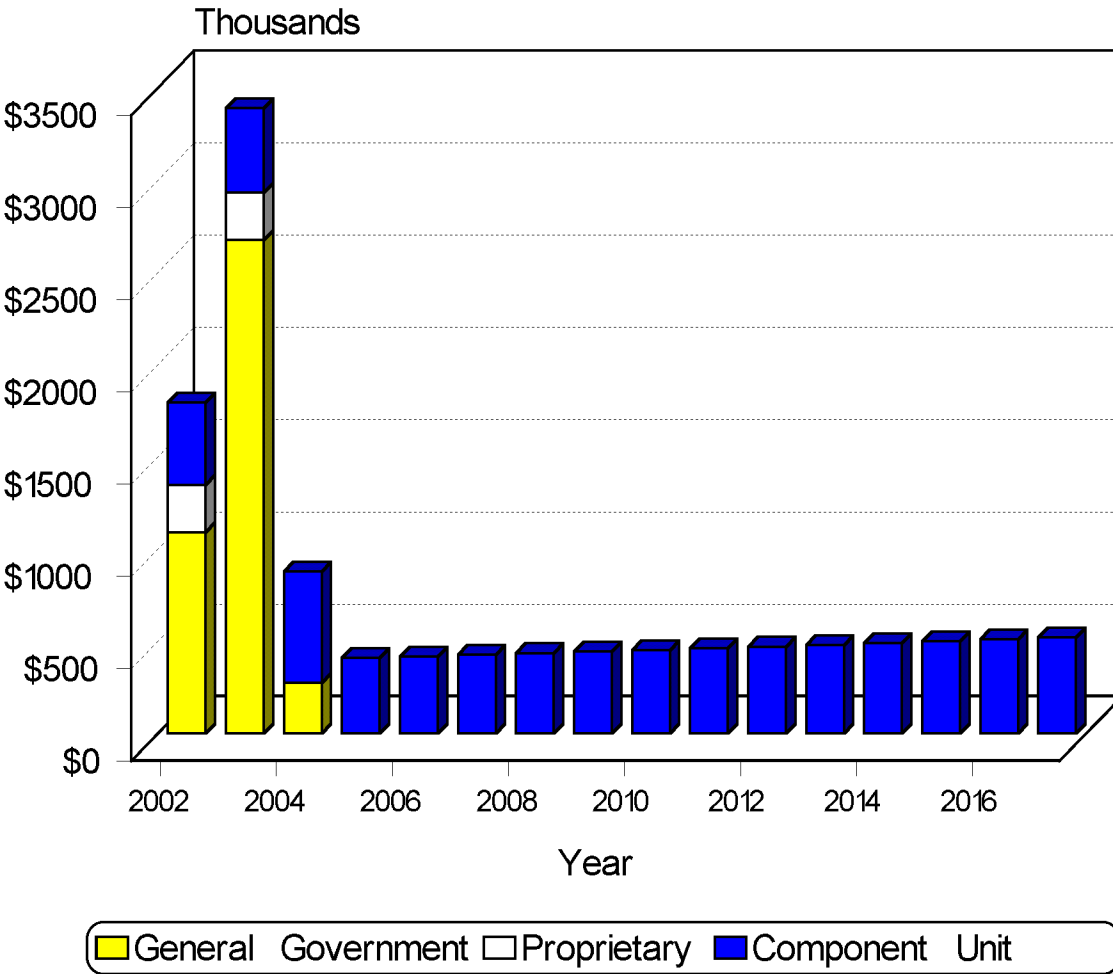


Year	Marathon County	Portage County	Total
2002	1,189,937	23,403	1,213,340
2003	3,016,059	24,456	3,040,515
2004	619,896	25,553	645,449
2005	195,000		195,000
2006	210,000		210,000
2007	230,000		230,000
2008	250,000		250,000
2009	270,000		270,000
2010	290,000		290,000
2011	315,000		315,000
2012	340,000		340,000
2013	365,000		365,000
2014	395,000		395,000
2015	425,000		425,000
2016	460,000		460,000
2017	495,000		495,000
Total	9,065,892	73,412	9,139,304

This chart shows the amount of principal on bonded debt coming due each year. The amounts are broken down into general debt normally paid through tax levy dollars and proprietary debt normally paid through proprietary fund revenues. Solid Waste pays for its debt through the tipping fee and is shown as proprietary debt. Marathon County is the reporting entity for the Central Wisconsin Airport and appropriately must show all debt associated with its operations as a component unit. We have therefore included Portage County's airport debt in these totals. For clarification of general government, proprietary and component unit debt, a breakdown is shown above.



# MARATHON COUNTY DEBT SERVICE DEBT SERVICE REQUIREMENTS



## PRINCIPAL & INTEREST REQUIREMENTS

Year	General	Proprietary	Component
2002	1,090,168	256,789	447,125
2003	2,675,598	256,332	455,748
2004	272,146		606,256
2005			408,978
2006			415,105
2007			425,340
2008			434,530
2009			442,655
2010			449,560
2011			460,205
2012			469,298
2013			476,788
2014			487,990
2015			497,450
2016			510,138
2017			520,988
<b>Total</b>	<b>4,037,912</b>	<b>513,121</b>	<b>7,508,151</b>

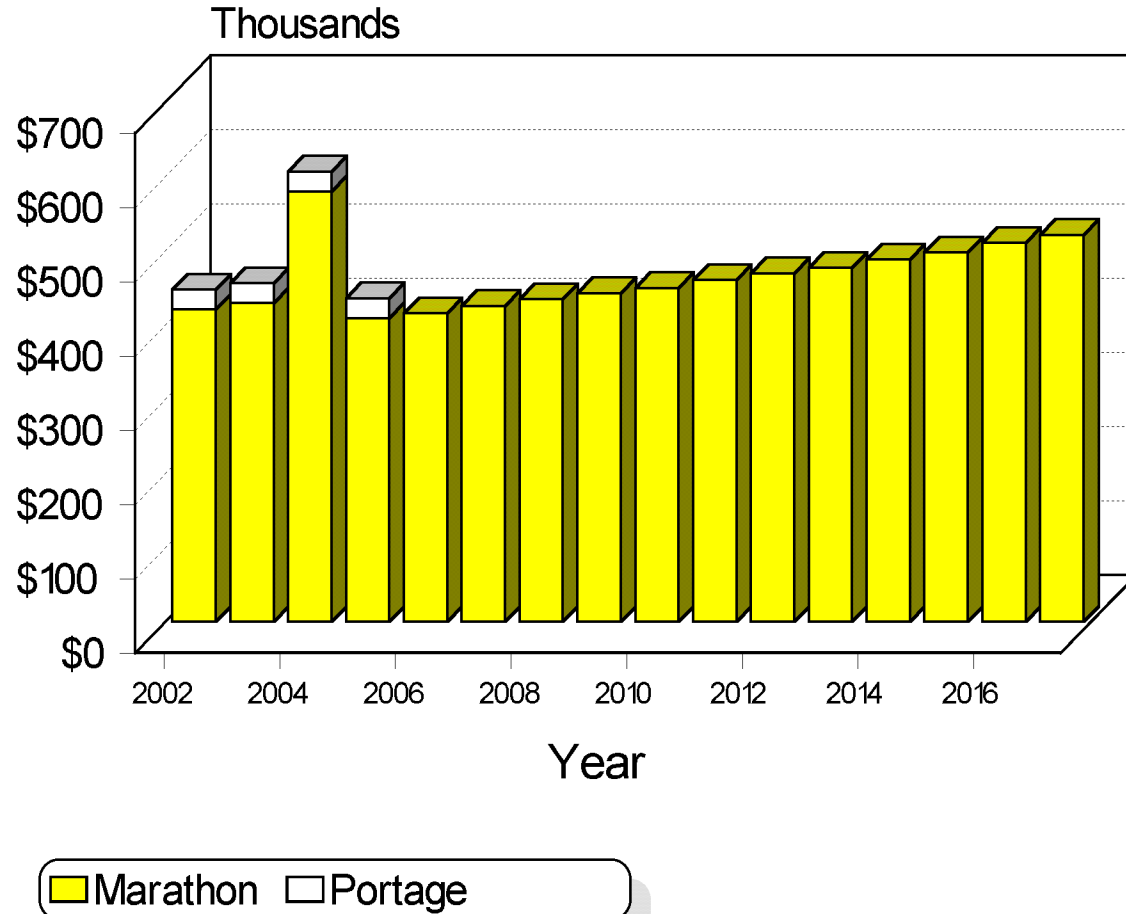
This chart shows the total debt service payments required to pay off all bonded debt. The amounts include principal and interest and are broken down into general debt, proprietary and component unit debt. As described on the previous page the component unit debt for the Central Wisconsin Airport does include the portion for Portage County. The detail breakdown is shown on the next page.



# MARATHON COUNTY DEBT SERVICE

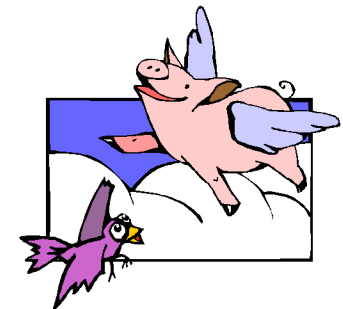
## MARATHON & PORTAGE COUNTY - AIRPORT

### TOTAL PRINCIPAL & INTEREST



Year	Marathon	Portage	Total
2002	420,417	26,708	447,125
2003	429,042	26,706	455,748
2004	579,549	26,706	606,255
2005	408,978	0	408,978
2006	415,105	0	415,105
2007	425,340	0	425,340
2008	434,530	0	434,530
2009	442,655	0	442,655
2010	449,560	0	449,560
2011	460,205	0	460,205
2012	469,298	0	469,298
2013	476,788	0	476,788
2014	487,990	0	487,990
2015	497,450	0	497,450
2016	510,138	0	510,138
2017	520,988	0	520,988
<b>Total</b>	<b>7,428,031</b>	<b>80,120</b>	<b>7,508,151</b>

This chart shows the breakdown of Marathon County and Portage County debt service payments required for the Central Wisconsin Airport including principal and interest.



**MARATHON COUNTY DEBT SERVICE  
REQUIRED PAYMENTS - COMPONENT UNITS  
FOR THE FISCAL PERIODS 2002-2017**

YEAR	MARATHON COUNTY AIRPORT		1998A GO AIRPORT BONDS		PORTAGE COUNTY AIRPORT		TOTAL COMPONENT UNITS
	1994 STATE TRUST LOAN PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	1994 STATE TRUST LOAN PRINCIPAL	INTEREST	
2002	24,936.81	9,940.14	150,000.00	235,540.00	23,402.60	3,305.51	447,125.06
2003	26,058.97	8,817.98	165,000.00	229,165.00	24,455.72	2,250.39	455,748.06
2004	169,896.21	7,666.28	180,000.00	221,987.00	25,553.02	1,153.04	606,255.55
2005			195,000.00	213,977.50			408,977.50
2006			210,000.00	205,105.00			415,105.00
2007			230,000.00	195,340.00			425,340.00
2008			250,000.00	184,530.00			434,530.00
2009			270,000.00	172,655.00			442,655.00
2010			290,000.00	159,560.00			449,560.00
2011			315,000.00	145,205.00			460,205.00
2012			340,000.00	129,297.50			469,297.50
2013			365,000.00	111,787.50			476,787.50
2014			395,000.00	92,990.00			487,990.00
2015			425,000.00	72,450.00			497,450.00
2016			460,000.00	50,137.50			510,137.50
2017			495,000.00	25,987.50			520,987.50
<b>TOTAL</b>	<b>\$220,891.99</b>	<b>\$26,424.40</b>	<b>\$4,735,000.00</b>	<b>\$2,445,714.50</b>	<b>\$73,411.34</b>	<b>\$6,708.94</b>	<b>\$7,508,151.17</b>

**MARATHON COUNTY DEBT SERVICE  
REQUIRED PAYMENTS - PROPRIETARY FUNDS  
FOR THE FISCAL PERIODS 2002-2017**

\* \* MARATHON COUNTY LANDFILL \* \*

YEAR	1993 BOND		PROPRIETARY
	PRINCIPAL	INTEREST	
2002	235,000.00	21,789.24	256,789.24
2003	245,000.00	11,331.74	256,331.74
2004			0.00
2005			0.00
2006			0.00
2007			0.00
2008			0.00
2009			0.00
2010			0.00
2011			0.00
2012			0.00
2013			0.00
2014			0.00
2015			0.00
2016			0.00
2017			0.00
TOTAL	<u>\$480,000.00</u>	<u>\$33,120.98</u>	<u>\$513,120.98</u>

MARATHON COUNTY DEBT SERVICE  
 REQUIRED PAYMENTS - GENERAL GOVERNMENT  
 FOR THE FISCAL PERIODS 2002-2017

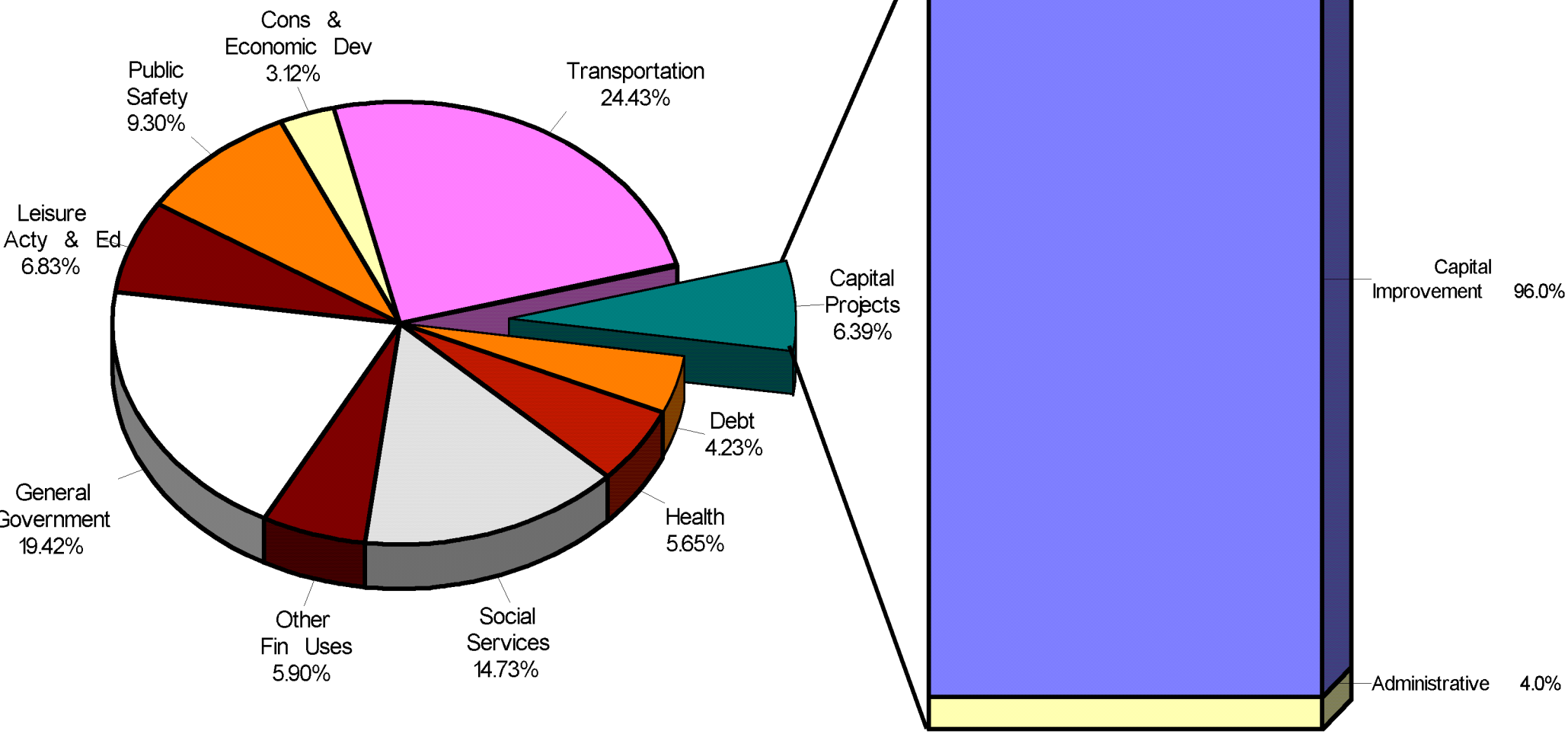
YEAR	* 1992A BOND *		* 1994A BOND *		* 1995A BOND *		* 1996 BOND *		* 1998B NOTE *		TOTAL GENERAL GOVERNMENT					
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST						
2002	*		80,000.00	10,192.50	+	0.00	0.00	700,000.00	74,975.00		225,000.00	1,090,167.50				
2003	*		80,000.00	6,272.50	# +	0.00	0.00	0.00	0.00	~	2,500,000.00	89,325.00	2,675,597.50			
2004	*		85,000.00	2,146.25	#	0.00	0.00	0.00	0.00	~	185,000.00	0.00	272,146.25			
2005	*												0.00			
2006	*												0.00			
2007	*												0.00			
2008	*												0.00			
2009	*												0.00			
2010	*												0.00			
2011	*												0.00			
2012	*												0.00			
2013																
2014																
2015																
2016																
2017																
TOTAL			<u>\$0.00</u>	<u>\$0.00</u>		<u>\$245,000.00</u>	<u>\$18,611.25</u>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$700,000.00</u>	<u>\$74,975.00</u>		<u>\$2,685,000.00</u>	<u>\$314,325.00</u>	<u>\$4,037,911.25</u>

\* Deceased Amount 1996-\$155,000 1996-\$465,000 buy down refunding bond 1997--\$1,195,000 1998-\$960,0000 1999-\$2,015,000  
 # 2000-\$2,240,000  
 + 2001-\$2,800,000  
 ~ 2002- \$2,800,000

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# MARATHON COUNTY

## 2002 Expense Budget by Activity



Detail by Percentage of Capital Projects

## ADMINISTRATIVE PROJECTS

FUND: General Fund  
 ORG1: Improvements

2000 Prior	2001 Adopted Budget	2000 Modifi1d Budget	Actual 8/31/01	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 66,323	140,000	143,677	25,969	143,677	Contractual Services	\$ 0	125,000	125,000
277,120	523,362	533,419	39,370	533,419	Capital Outlay	268,000	268,000	268,000
2,506,118	5,175,751	5,307,005	5,302,351	5,298,672	Other Financing Uses	6,551,078	6,551,078	6,551,078
<b>\$ 2,849,561</b>	<b>5,839,113</b>	<b>5,984,101</b>	<b>5,367,690</b>	<b>5,975,768</b>	<b>Total Expenditures</b>	<b>\$ 6,819,078</b>	<b>6,944,078</b>	<b>6,944,078</b>
\$ 3,040,638	5,354,671	5,373,636	28,699	28,699	Other Financing Sources	\$ 6,551,078	6,551,078	6,551,078
<b>\$ 3,040,638</b>	<b>5,354,671</b>	<b>5,373,636</b>	<b>28,699</b>	<b>28,699</b>	<b>Total Revenues</b>	<b>\$ 6,551,078</b>	<b>6,551,078</b>	<b>6,551,078</b>
<b>\$ (191,077)</b>	<b>484,442</b>	<b>610,465</b>	<b>5,338,991</b>	<b>5,947,069</b>	<b>TAX LEVY</b>	<b>\$ 268,000</b>	<b>393,000</b>	<b>393,000</b>



# 1998 CAPITAL IMPROVEMENT PROGRAM

FUND: 600 Capital Improvements Program  
 ORG1: 991 1998 Capital Projects

2000 Prior	2001 Adopted Budget	2000 Modifi1d Budget	Actual 8/31/01	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 414,376	0	0	0	0	Capital Outlay	\$ 0	0	0
<b>\$ 414,376</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Total Expenditures</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>
\$ 15,284	0	0	0	0	Public Charges for Service	\$ 0	0	0
8,361	0	0	0	0	Intergovt Charges for Service	0	0	0
93,677	0	0	0	0	Miscellaneous Revenue	0	0	0
<b>\$ 117,322</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Total Revenues</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>
<b>\$ 297,054</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>TAX LEVY</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>

## 1999 CAPITAL IMPROVEMENT PROGRAM

FUND: 600 Capital Improvements Program  
 ORG1: 992 1999 Capital Projects

2000 Prior	2001 Adopted Budget	2000 Modifi1d Budget	Actual 8/31/01	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 12,523	0	0	0	0	Supplies & Expense	\$ 0	0	0
1,518,335	0	1,548,668	468,365	1,548,668	Capital Outlay	0	0	0
<b>\$ 1,530,858</b>	<b>0</b>	<b>1,548,668</b>	<b>468,365</b>	<b>1,548,668</b>	<b>Total Expenditures</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>
\$ 148,103	0	321,000	38,717	361,000	Miscellaneous Revenue	\$ 0	0	0
0	0	1,227,668	0	0	Other Financing Sources	0	0	0
<b>\$ 148,103</b>	<b>0</b>	<b>1,548,668</b>	<b>38,717</b>	<b>361,000</b>	<b>Total Revenues</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>
<b>\$ 1,382,755</b>	<b>0</b>	<b>0</b>	<b>429,647</b>	<b>1,187,668</b>	<b>TAX LEVY</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>

## 2000 CAPITAL IMPROVEMENT PROGRAM

FUND: 600 Capital Improvements Program  
 ORG1: 993 2000 Capital Projects

2000 Prior	2001 Adopted Budget	2000 Modifi1d Budget	Actual 8/31/01	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 98,138	0	1,862	1,862	1,862	Supplies & Expense	\$ 0	0	0
946,459	0	2,914,115	1,494,176	2,914,115	Capital Outlay	0	0	0
<b>\$ 1,044,597</b>	<b>0</b>	<b>2,915,977</b>	<b>1,496,038</b>	<b>2,915,977</b>	<b>Total Expenditures</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>
\$ 269,605	0	143,592	217,258	243,592	Miscellaneous Revenue	\$ 0	0	0
2,337,161	0	2,772,385	35,000	35,000	Other Financing Sources	0	0	0
<b>\$ 2,606,766</b>	<b>0</b>	<b>2,915,977</b>	<b>252,258</b>	<b>278,592</b>	<b>Total Revenues</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>
<b>\$ (1,562,169)</b>	<b>0</b>	<b>0</b>	<b>1,243,780</b>	<b>2,637,385</b>	<b>TAX LEVY</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>

## 2001 CAPITAL IMPROVEMENT PROGRAM

FUND: 600 Capital Improvements Program  
 ORG1: 960 2001 Capital Projects

2000 Prior	2001 Adopted Budget	2000 Modifi1d Budget	Actual 8/31/01	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 0	75,000	75,000	0	75,000	Contractual Services	\$ 0	0	0
0	100,000	201,291	0	201,291	Supplies & Expense	0	0	0
0	5,948,086	6,526,198	593,516	6,526,198	Capital Outlay	0	0	0
<b>\$ 0</b>	<b>6,123,086</b>	<b>6,802,489</b>	<b>593,516</b>	<b>6,802,489</b>	<b>Total Expenditures</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>
\$ 0	0	0	8,324	9,000	Public Charges for Service	\$ 0	0	0
0	97,376	399,590	507,071	552,214	Miscellaneous Revenue	0	0	0
0	5,275,710	5,652,899	5,356,065	5,356,065	Other Financing Sources	0	0	0
<b>\$ 0</b>	<b>5,373,086</b>	<b>6,052,489</b>	<b>5,871,460</b>	<b>5,917,279</b>	<b>Total Revenues</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>
<b>\$ 0</b>	<b>750,000</b>	<b>750,000</b>	<b>(5,277,944)</b>	<b>885,210</b>	<b>TAX LEVY</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>

## 2002 CAPITAL IMPROVEMENT PROGRAM

FUND: 600 Capital Improvements Program  
 ORG1: 940 2002 Capital Projects

2000 Prior	2001 Adopted Budget	2000 Modifi1d Budget	Actual 8/31/01	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 0	0	0	0	0	Capital Outlay	\$ 8,796,773	8,796,773	8,796,773
<b>\$ 0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Total Expenditures</b>	<b>\$ 8,796,773</b>	<b>8,796,773</b>	<b>8,796,773</b>
\$ 0	0	0	0	0	Other Financing Sources	\$ 8,046,773	8,046,773	8,046,773
<b>\$ 0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Total Revenues</b>	<b>\$ 8,046,773</b>	<b>8,046,773</b>	<b>8,046,773</b>
<b>\$ 0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>TAX LEVY</b>	<b>\$ 750,000</b>	<b>750,000</b>	<b>750,000</b>

## HUBER FACILITY CONSTRUCTION

FUND: 623 Huber Facility Construction  
 ORG1: 924 Huber Facility Construction

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 124	0	0	0	0	Contractual Services	\$ 0	0	0
0	0	463,760	(23,554)	463,760	Capital Outlay	0	0	0
<b>\$ 287,821</b>	<b>0</b>	<b>463,760</b>	<b>(23,554)</b>	<b>463,760</b>	<b>Total Expenditures</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>
\$ 56,861	0	0	18,219	20,000	Miscellaneous Revenue	\$ 0	0	0
0	0	463,760	0	0	Other Financing Sources	0	0	0
<b>\$ 56,861</b>	<b>0</b>	<b>463,760</b>	<b>18,219</b>	<b>20,000</b>	<b>Total Revenues</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>
<b>\$ 230,960</b>	<b>0</b>	<b>0</b>	<b>(41,773)</b>	<b>443,760</b>	<b>Fund Balance</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>

## UNIVERSITY CONSTRUCTION

FUND: 622 University Construction  
 ORG1: 923 University Construction

2000 Prior	2001 Adopted Budget	2001 Modified Budget	Actual 8/31/2001	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 2,584	0	0	1,146	1,200	Contractual Services	\$ 0	0	0
149,193	0	562,932	184,986	562,932	Capital Outlay	0	0	0
<b>\$ 151,777</b>	<b>0</b>	<b>562,932</b>	<b>186,132</b>	<b>564,132</b>	<b>Total Expenditures</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>
\$ 69,141	0	0	32,376	35,311	Miscellaneous Revenue	\$ 0	0	0
0	0	562,932	0	562,932	Other Financing Sources	0	0	0
<b>\$ 69,141</b>	<b>0</b>	<b>562,932</b>	<b>32,376</b>	<b>598,243</b>	<b>Total Revenues</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>
<b>\$ 82,636</b>	<b>0</b>	<b>0</b>	<b>153,756</b>	<b>(34,111)</b>	<b>Fund Balance</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>

## INDUSTRIAL PARK

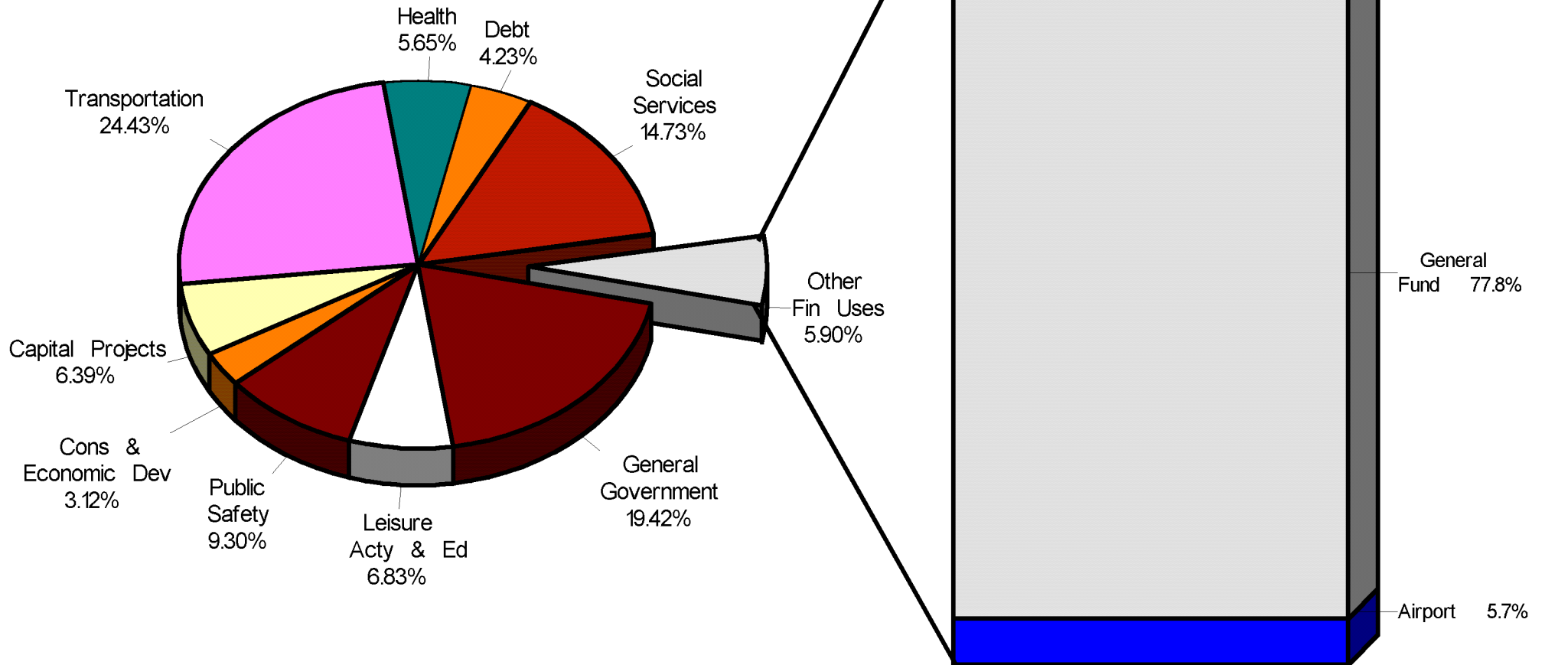
FUND: 100 General Fund  
 ORG1: 926 Industrial Park

2000 Prior	2001 Adopted Budget	2000 Modifi1d Budget	Actual 8/31/01	2001 Estimated	Category	2002 Requested Budget	2002 Recommended Budget	2002 Adopted Budget
\$ 100,000	0	0	(100,000)	0	Grants, Contributions & Other	\$ 0	0	0
<b>\$ 100,000</b>	<b>0</b>	<b>0</b>	<b>(100,000)</b>	<b>0</b>	<b>Total Expenditures</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>
\$ 46,716	0	0	20,590	25,000	Miscellaneous Revenue	\$ 0	0	0
<b>\$ 46,716</b>	<b>0</b>	<b>0</b>	<b>20,590</b>	<b>25,000</b>	<b>Total Revenues</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>
<b>\$ 53,284</b>	<b>0</b>	<b>0</b>	<b>(120,590)</b>	<b>(25,000)</b>	<b>TAX LEVY</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>



# MARATHON COUNTY

## 2002 Expense Budget by Activity



Detail by Percentage of  
Other Finance Uses

## OTHER FINANCE SOURCES/USES

1999 Prior	2000 Adopted Budget	2000 Modified Budget	Actual 8/31/2000	2000 Estimated	Category	2001 Requested Budget	2001 Recommended Budget	2001 Adopted Budget
\$ 5,647,842	5,204,450	5,373,029	5,426,915	5,423,236	General Fund	\$ 6,580,564	6,580,564	6,580,564
154,102	8,917	8,917	8,917	8,917	Social Services	1,399,999	1,399,999	1,399,999
161,977					Debt			
808,949	95,696	471,839	47,839	471,839	Airport	481,236	481,236	481,236
920,920			234,601	234,601	Landfill			
104,851					Employee Benefits Insurance			
<b>\$ 7,693,790</b>	<b>5,309,063</b>	<b>5,853,785</b>	<b>5,718,272</b>	<b>6,138,593</b>	<b>Other Financing Uses</b>	<b>\$ 8,461,799</b>	<b>8,461,799</b>	<b>8,461,799</b>
\$ 3,781,521	33,353	44,011	97,897	94,218	General Fund	\$ 29,486	29,486	29,486
231,438		42,566	42,566	42,566	Social Services			
161,977					Debt			
2,337,161	5,275,710	5,391,065	5,391,065	5,391,065	Capital Improvements	8,046,773	8,046,773	8,046,773
713,253		376,143	376,143	376,143	Airport	385,540	385,540	385,540
920,920			234,601	234,601	Landfill			
<b>\$ 8,146,270</b>	<b>5,309,063</b>	<b>5,853,785</b>	<b>6,142,272</b>	<b>6,138,593</b>	<b>Other Financing Sources</b>	<b>\$ 8,461,799</b>	<b>8,461,799</b>	<b>8,461,799</b>

**MARATHON COUNTY, WISCONSIN**  
**EQUALIZED VALUE OF TAXABLE PROPERTY**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

**TABLE I**

<u>LEVY YEAR</u>	<u>SETTLEMENT YEAR</u>	<u>TOTAL EQUALIZED VALUE(A)</u>	<u>PERCENT CHANGE</u>	<u>INCREMENT VALUE OF TAX INCREMENT DISTRICTS (TID)</u>	<u>TOTAL EQUALIZED VALUE MINUS TIDS (B)</u>	<u>PERCENT CHANGE</u>
1992	1993	3,214,374,900	5.83	60,273,560	3,154,101,340	5.82
1993	1994	3,475,064,100	8.11	64,411,760	3,410,652,340	8.13
1994	1995	3,759,816,500	8.19	74,750,860	3,685,065,640	8.05
1995	1996	4,137,114,900	10.04	95,004,060	4,042,110,840	9.69
1996	1997	4,508,550,900	8.98	103,171,460	4,405,379,440	8.99
1997	1998	4,810,137,600	6.69	129,710,660	4,680,426,940	6.24
1998	1999	5,124,230,900	6.53	156,401,260	4,967,829,640	6.14
1999	2000	5,542,877,100	8.17	174,586,060	5,368,291,040	8.06
2000	2001	5,939,781,200	7.16	200,826,560	5,738,954,640	6.90
2001	2002	6,490,876,800	9.28	231,208,960	6,259,667,840	9.07

SOURCE: Wisconsin Department of Revenue, Bureau of Property Tax, Statistical Report of Property Valuations

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



**NUMBER OF MARATHON COUNTY EMPLOYEES  
EFFECTIVE 1/1/02**

<b>Ordinance/Union</b>	<b>Number of Positions Included In Unit</b>	<b>Term</b>
Management Personnel Ordinance (Nonunion)	109	1/1/02 to 12/31/02
Library Management Personnel Ordinance (Nonunion)	26	1/1/02 to 12/31/02
Courthouse Office and Technical Union, AFSCME Local 2492-E	250	1/1/00 to 12/31/02
Courthouse Professional Employees Union, AFSCME Local 2492-D	48	1/1/00 to 12/31/02
Social Services Professional Employees Union, AFSCME Local 2492	40	1/1/00 to 12/31/02
Social Services Administrative Employees Union AFSCME Local 2492-A	51	1/1/00 to 12/31/02
Health Department Professional Employees Union, AFSCME Local 2492-B	25	1/1/01 to 12/31/02
Park Department Employees Union, AFSCME Local 1287	29	1/1/00 to 12/31/02
Highway Department Employees Union, AFSCME Local 326	76	1/1/00 to 12/31/02
Central Wisconsin Airport Employees Union, Teamsters Local 662	21	1/1/01 to 12/31/02
Public Library Paraprofessional Employees Union, AFSCME Local 2492-C	47	1/1/00 to 12/31/00
Deputy Sheriff's Association, WPPA	48	1/1/01 to 12/31/02
Sheriff's Department Supervisors Ordinance, WPPA-SORD	22	1/1/01 to 12/31/02
<b>TOTALS</b>	<b>792</b>	

#This is not the same as full time equivalents.

## GLOSSARY

The annual budget document and talks surrounding the budget process contain specialized and technical terminology that are unique to public finance and budgeting. To assist persons interested in the annual budget process including readers of this document in understanding these terms, a budget glossary has been included for your review.

**ACCRUAL ACCOUNTING:** The basis of accounting under which transactions are recorded at the time they are incurred as opposed to when cash is actually received for disbursed. Terms associated with this are revenue and expense.

**ACCOUNTS RECEIVABLE:** An important revenue source for the County is incoming receivables. The system is set up to be accessed from all departments and allows for funds to be deposited in several specific departments with all general receipts coming into the Treasurer's collection area. The system monitors timely payments to the County.

**ADAMH:** Alcohol, Drug Abuse, Mental Health

**AFDC:** Aid to Families with Dependent Children

**AGAP:** Organization's Name

**ALL APP.CR.:** Community options program for ALL APPLIED Credits

**ALLOCATED APPLIED CREDITS:** contra expenses credited to the individual cost centers when charges are made to other cost centers based on use.

**ALTS:** Aging and Long Term Support

**APPROPRIATION:** An authorization made by the County Board which permits officials to incur obligations against and to make expenditures of governmental resources for specific purposes. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

**ARM:** Associate in Risk Management

**ASSETS:** Property owned by a government which has a monetary value

**AUDIT:** A comprehensive examination of the manner in which the County's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the County Board's appropriations.

**BOND:** (Debt Instrument): A written promise to pay a specified sum of money (called the principal amount or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (called the interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

**BONDING:** The County is not a frequent debt issuer. The preference of the County Board is to rely on "pay-as-you-go" financing when at all possible. With this policy in place the County only uses debt to finance very large projects that can not be financed out of the current years CIP. The County is currently double rated by Moody's Investor Services as a Aa2 and Fitch IBCA as a Aas.

**BUDGET:** A financial plan for a specified period of time(fiscal year) that matches all planned revenues and expenditures with various County services.

**BUILDING MATERIALS:** Concrete/clay products, metal products, wood products, plastic products, raw materials, electrical fixtures/small appliances, fabricated materials

**CAFR:** Comprehensive Annual Financial Report

**CAN:** Child Abuse and Neglect

**CAPITAL OUTLAY:** Capital equipment, capital improvements

**CAPITAL PROJECT FUND:** Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by enterprise and trust funds.

**CAPITAL OUTLAY:** Expenditures for land, equipment, vehicles or buildings which result in the addition to fixed assets or \$1500 or more

**CARF:** Child at Risk Field

**CASC:** Categorical Allocation for Services to Children

**CASH ACCOUNTING:** The basis of accounting under which transactions are only accounted for when cash either enters or leaves the system.

**CASH MANAGEMENT:** The County has a county-wide cash management program that details how cash is to be handled effectively from the collection point to the time of deposit. We have restrictions on the number of checking accounts that can exist throughout the County and requirements for processing payments. The accounts payable process is centralized. Good cash management procedures have been a significant benefit to our investment program.

**CASI:** Community Alcoholism Services, Inc.

**CBRF:** Community Based Residential Facility

**CIP IA:** Community Integration Program (Entitlement)

**CIP IB:** Community Integration Program (Entitlement)

**COBRA:** Consolidated Omnibus Budget Reconciliation Act

**COMMITTEE OF JURISDICTION:** A County committee which is responsible for evaluating the programs under its jurisdiction to determine program definition, goals and objectives, costs, efficiency and effectiveness.

**CONTRACTUAL SERVICES:** Professional services, utility services, repair & maintenance - streets, repair & maintenance services - other, special services, per diem - contractual services, contractual services - other.

**COP:** Community Options Program

**COST CENTER:** A fund, major program, department or other activity for which control of expenditures is desirable.

**CRISIS/EPU:** Evaluation and Psycho Therapy Unit

**CS:** Community Services

**CSDS:** Child Support Data System

**CSP:** Community Support Program

**CVSO:** County Veterans Services Officer

**CYF:** Children, Youth and Families

**DATCP:** Department of Agriculture, Trade and Consumer Protection

**DD:** Developmental Disability

**DEBT SERVICE:** Principal redemption, interest and other debt service

**DEBT SERVICE FUND:** Debt service funds are used to account for the accumulation of resources for and the payment of general obligation long-term debt principal, interest and related costs.

**DEBT:** A financial obligation resulting from the borrowing of money. Debts of the County include bonds and notes and interest free state loans

**DEBT SERVICE:** Amount necessary for the payment of principal, interest and related costs of the general long-term debt of the County.

**DEPARTMENT:** A major administrative division of the County which indicates overall management responsibility for an operation or a group of related operations within a functional area.

**DEPRECIATION:** The portion of the cost of a fixed asset which is charged as an expense during a particular period, due to the expiration of the useful life of the asset attributable to wear and tear, deterioration or obsolescence. This is shown in proprietary funds and applicable component units.

**DHIA:** Dairy Herd Improvement Association

**DHS:** Department of Human Services

**EEO:** Equal Employment Opportunity

**EMPLOYEE BENEFITS COVERAGE:** The County provides a wide range of employee benefits programs that are handled by our Risk Management Division (see above). Many of these programs are self-funded and require a great deal of personal contact with the employees and unions. The County offers health insurance, several dental plans, vision insurance, disability coverage, a choice of deferred compensation plans, a flexible spending account and statutory worker's compensation.

**ENCUMBRANCE:** The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditures.

**ENTERPRISE FUNDS:** Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**EQUALIZED VALUE:** The State's estimate of the full value of property; used to apportion property tax levies of counties and school districts among municipalities.

**EXPENDITURES:** Use of financial resources to pay for current operating needs, debt service and capital outlay in nonproprietary funds. The term is associated with modified accrual accounting for governmental and similar fund types.

**EXPENSES:** Use of financial resources to pay for or accrue for operating needs, interest and needs of the fund in proprietary fund types. The term is associated with accrual accounting.

**EXPENSES:** Personal Services, Contractual Services, Supplies & Expense, Building Materials, Fixed Charges, Debt Service, Grants, Contributions & Other, Capital Outlay, and Other Financing Uses

**FCW IV-B:** Federal Child Welfare

**FEES, FINES & COSTS:** Rental charges and penalties controlled by the state or County. Costs are reimbursements for expenditures incurred by the County.

**FINANCIAL REPORTING:** One of the major functions of the Finance Department is the production of two (2) major reports during the year. There are, of course, other reports but two (2) of these documents are of major importance, these are the Comprehensive Annual Financial Report (CAFR) also known as the annual audit and the Financial Plan and Information Summary also known as the annual budget. We have many other reports that are of significant importance like the Single Audit and Tax 16 Report. Most of our documents are available for view on the Internet at [www.co.marathon.wi.us/departments/finance/detail](http://www.co.marathon.wi.us/departments/finance/detail).

**FINES & FORFEITS & PENALTIES:** Law and ordinance violations, awards and damages

**FIXED ASSETS:** Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**FIXED CHARGES:** Insurance, premiums on surety bonds, rents/leases, depreciation/amortization, investment revenue costs, and other fixed charges



**FRINGE BENEFITS:** Expenditure items in the operating budget paid on behalf of the employee. These benefits include health insurance, life insurance, dental insurance, retirement, FICA and workers compensation insurance.

**FS FRAUD:** Food Stamp FRAUD

**FUND:** A set of self balancing accounts to include assets, liabilities, equity/fund balance and revenues and expenditures/expense.

**G. I. S.:** Geographic Information Survey

**GFOA:** Government Finance Officers Association of the United States and Canada

**GPR:** (State) General Purposes (Program) Revenue

**GRANTS, CONTRIBUTIONS & OTHER:** Direct relief, grants/donations, awards/indemnities, and losses

**IBNR:** Incurred But Not Reported

**INDIRECT COSTS:** Costs associated with, but not directly attributable to, the providing of a product or service. These costs are usually incurred by other departments in the support of operating departments.

**INTEREST INCOME:** Interest earned on funds in the bank or investment program which are not immediately needed by the County to pay for operations.

**INTERGOVERNMENT CHARGES FOR SERVICES:** Fees charged to other governments entities for services provided to State, federal, outside districts, schools and special districts and local departments

**INTERGOVERNMENTAL GRANTS & AIDS:** State shared taxes, federal grants, state grants and grants from other local government

**INTERGOVERNMENTAL REVENUE:** Revenue received from another government in the form of grants and shared revenues. These contributions

are made to local governments from the State and Federal governments outside the County and are made for specified purposes.

**INTERNAL SERVICE FUND:** Internal service funds are used to account for the financing of goods or services provided by one department or agency of the County to other departments or agencies of the County or to other governments on a cost reimbursement basis.

**INTRAFUND TRANSFER:** Amounts transferred within a fund from one expenditure category to another, i.e., an adjustment to the appropriation.

**INVESTING:** The County has an investment policy in place that is routinely reviewed by the County Board. We currently have a three pronged approach to the investment program that includes the services of an investment advisor, a third party custodian, several investment pools and a state-wide CD pool. This assists the County to keep some funds local within the State of Wisconsin and to have a diverse portfolio of other acceptable investment vehicles for above market rate returns.

**IV-D COMM:** Child support section of Federal Social Security Act

**LCD:** Land Conservation Department

**LIABILITY:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

**LICENSES & PERMITS:** Licenses and permits

**LIEAP:** Low Income Energy Assistance Program

**LINE ITEM:** A basis for distinguishing types of revenues and expenditures/expenses. The eight major categories of revenues used by Marathon County are: Taxes, Intergovernmental Grants & Aids, Licenses & Permits, Fines, Forfeits & Penalties, Public Charges for Services, Intergovernment Charges for Services, Miscellaneous Revenue and Other Financing Sources. The nine major categories of expenditures/expenses used by Marathon County are: Personal Services, Contractual Services, Supplies & Expenses, Building Materials, Fixed Charges, Debt Service, Grants, Contributions and Other, Capital Outlay and Other Financing Uses.

**LSS:** Lutheran Social Services

**LTE:** Limited Term Employee

**MA FRAUD:** Medical Assistance FRAUD

**MIS:** Management Information Services (Systems)

**MISCELLANEOUS REVENUE:** Interest and dividends, rent, property sales and loss compensation

**MODIFIED ACCRUAL ACCOUNTING:** A basis of accounting which recognizes revenues when they become measurable and available. Expenditures are generally recognized when the fund liability is incurred. Major exceptions include accumulated vacation, sick pay and interest on long-term debt. Terms associated with this are revenue and expenditure.

**OBRA:** Omnibus Budget Reconciliation Act

**OPERATING TRANSFER:** Routine and/or recurring transfers of assets between funds.

**OTHER FINANCING SOURCES:** These are funding sources for a particular activity other than typical revenue sources. These would include prior year earned revenues, capitalized interest or an application of fund balances and cash from a bond issue.

**OTHER FINANCING USES:** Allocation charge-outs, contingency for budget transfer, transfers to/from Fund Balance, transfers to other funds

**OTHER FINANCING SOURCES:** Transfer from contingency, general obligation long-term debt, depreciation provided on capital projects, transfers from other funds and transfers from fund balance

**PERSONAL SERVICES:** Salaries, wages, employee benefits and employer contributions

**PHS:** Preventive Health Services

**PRIMA:** Public Risk Insurance Management Association

**PRIOR YEAR FUNDS:** Unexpended funds from previous years which are placed in current year budget for purchase of goods or services.

**PUBLIC CHARGES FOR SERVICES:** User charges set up by departments to pay for such services as: general government, public safety, highway and related facilities, other transportation, Health, Social Services, culture recreation, public areas, education, conservation, economic development and protection of the environment

**PURCHASED SERVICES:** Expenditure items for all services contracted for directly or indirectly by outside agencies. These include postage, telephone, utilities, subscriptions, insurance (except workers' compensation), etc.

**REVENUE:** Funds that the government receives as income. It includes such items as Taxes, Intergovernmental Grants & Aid, Licenses & Permits, Public Charges for Services, Intergovernment Charges for Services, Miscellaneous Revenue and Other Financing Sources

**RFP:** Request for Proposal(s)

**S.A.R.A.:** Superfund Amendment Reauthorization Act

**SCS/ACP:** Soil Conservation Service/Agricultural Conservation Program

**SEAP:** SouthEast Asian Program

**SIR:** Self Insured Retention

**SPECIAL REVENUE FUND:** Special revenue funds are used to account for the proceeds from specific revenue sources that are legally restricted to expenditures for specific purposes.

**SSI:** Supplemental Security (Social) Income

**SUPPLIES:** Items of expenditure for all expendable supplies as well as durable items which cost less than \$1500.

**SUPPLIES & EXPENSE:** Office supplies, publications, subscription, dues, travel, operating supplies, repair & maintenance - other, Other supplies & expenses

**TAX LEVY:** The total amount to be raised by general property taxes for operating and debt service purposes specified in the County Board Adopted Budget.

**TAX RATE:** The amount of taxes levied for each \$1,000 of equalized valuation.

**TAX INCREMENTAL DISTRICT:** A district created by local governments under State Statute whereby public improvement expenditures within the district are financed by the levy on the incremental increase in property values.

**TAXES:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

**TAXES:** Real & Personal Property, retail sales & use and interest and penalties on taxes

**TITLE XIXMA:** TITLE 19 Medical Assistance - Usually Aging

**TPL MA FUNDS:** Third Party Liability Medical Assistance

**USER CHARGE:** The payment for direct receipt of a public service by the party benefiting from the service.

**UST:** Underground Storage Tank

**W-2:** Wisconsin Works Program (Replaces AFDC in 1997)

**WCA:** Wisconsin Counties Association

**WCFOA:** Wisconsin Counties Finance Officers Association

**WCSEA:** Wisconsin Child Support Enforcement Association

**WEJT:** Work Experience and Job Training program

**WEOP:** Wisconsin Employment Opportunity Program

**WGFOA:** Wisconsin Government Finance Officers Association

**WMMIC:** Wisconsin Municipal Mutual Insurance Company

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