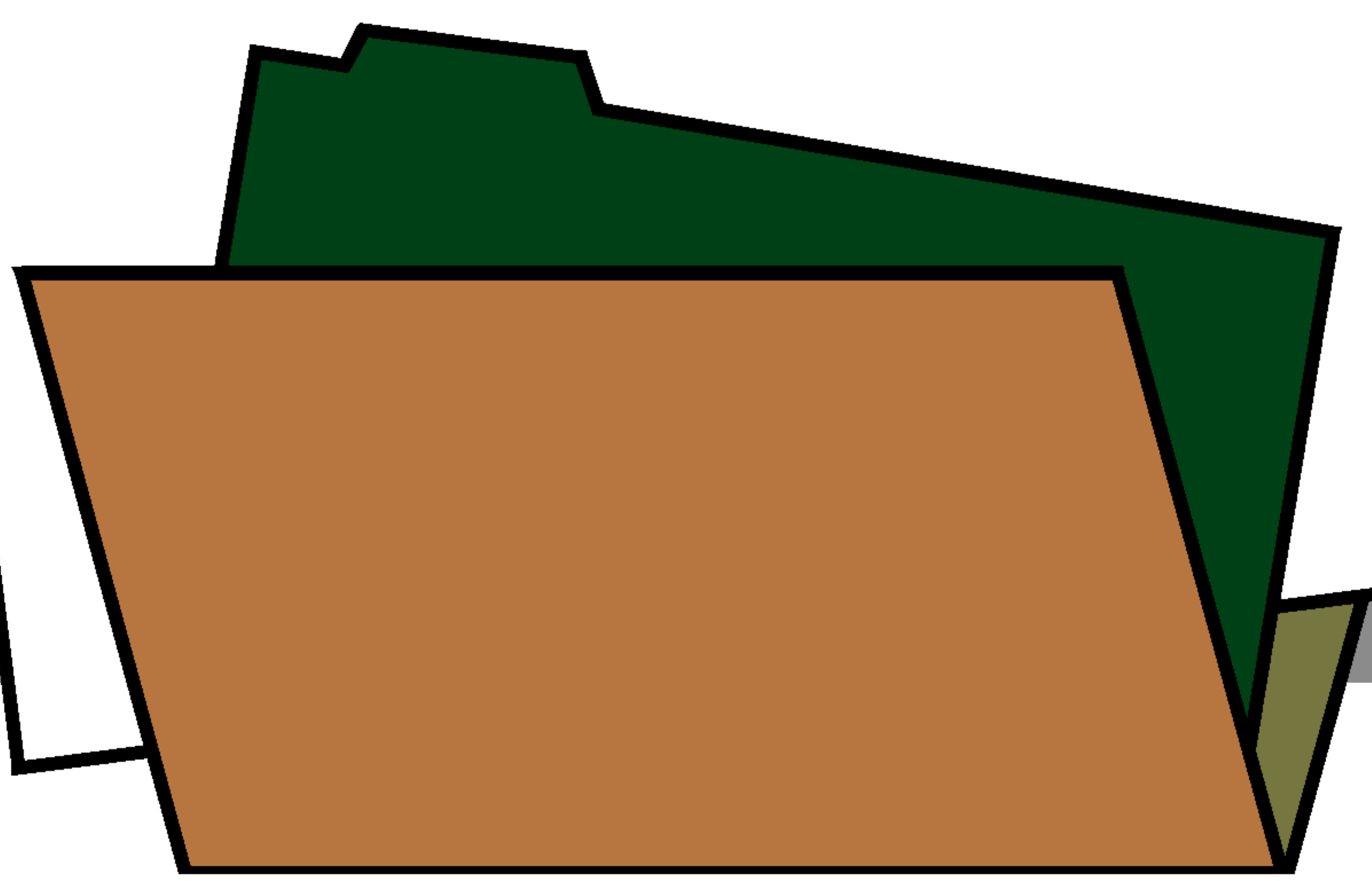


2003 ANNUAL BUDGET

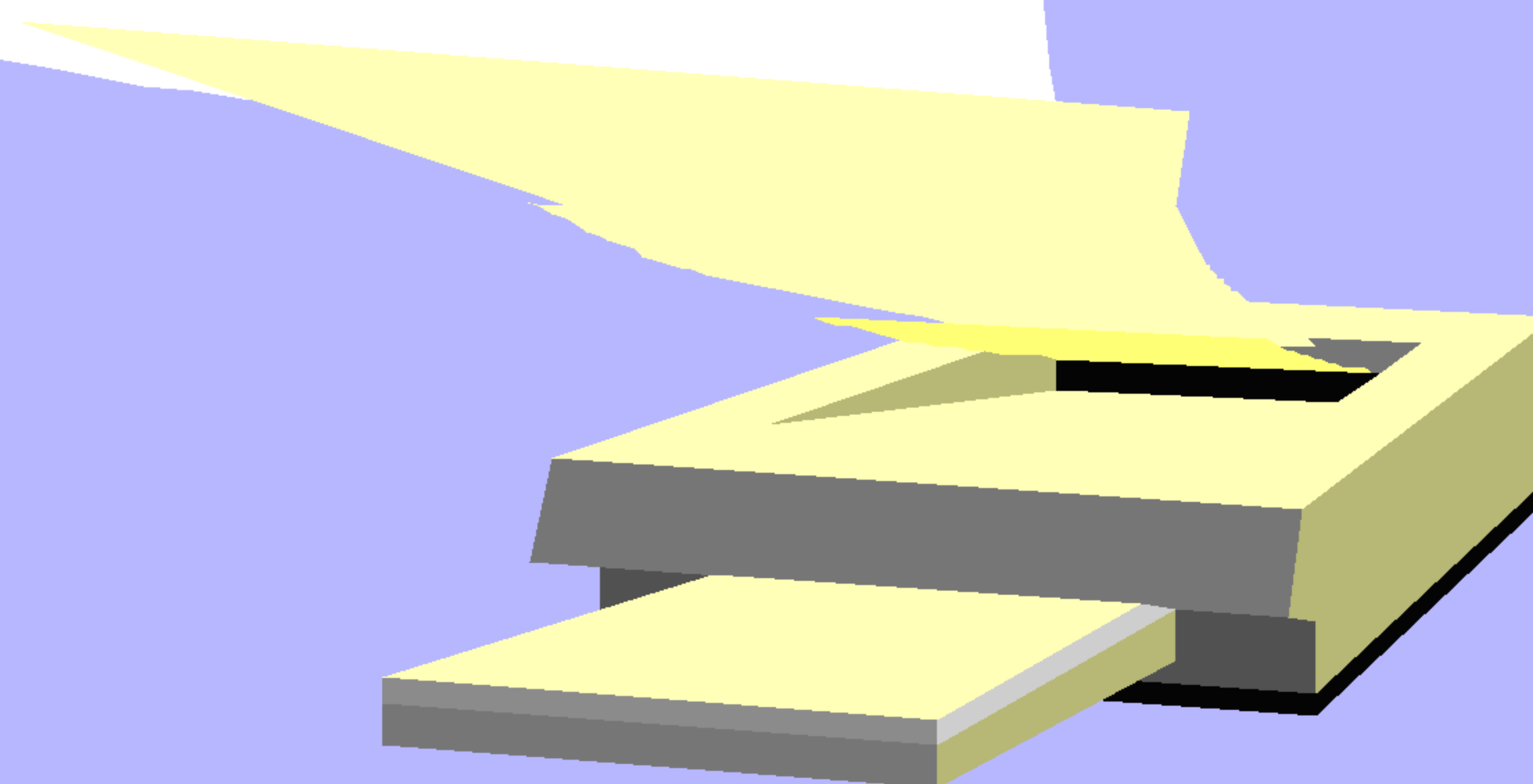
**FINANCIAL PLAN
and
INFORMATION SUMMARY
for
MARATHON COUNTY,
WISCONSIN**



2003 ANNUAL BUDGET

Presented by
Mort McBain, County Administrator
Presented to
Marathon County Board of Supervisors
on November 14, 2002
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)





2002-2004 Marathon County Board of Supervisors

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

500 FOREST STREET

WAUSAU, WISCONSIN 54403-5568

TO: The Honorable Marathon County Board of Supervisors
FROM: Mort McBain, County Administrator
DATE: October 28, 2002
SUBJECT: 2003 BUDGET MESSAGE

I am pleased to present this Financial Plan and Year 2003 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 2003 will be voted upon at the November 14 meeting of the County Board. This document represents my recommendations for the operating budget for the year 2003, including funding for the 2003 Capital Improvement Program (CIP).

GENERAL OVERVIEW OF THE BUDGET PROCESS

This has been an interesting year for the budget. Because of all the issues with the state, we actually started the budget process with the County Board much earlier. On July 9 we held a retreat with the County Board to introduce our "Budget Adjustment Plan", which was our response to the state's threat to cut all state shared revenues. The plan anticipated about \$2.5 million in program cuts and a \$4 million adjustment to our Capital Improvement Program using short term debt. Even as we presented more information to the County Board, Kristi and I were also meeting as usual with the department heads to review and approve their individual budget requests. We met with each department head separately, and with representatives of the other agencies or programs which receive funding from Marathon County, and we reviewed and adjusted those requests until we had balanced the requests with the estimate of all revenues anticipated. This process took 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 28 and 29, the entire County Board will review the budget with the Finance and Property Committee. On Tuesday, November 12, at 8:00 p.m. the County Board will hold a Public Hearing on the proposed budget, and finally, on Thursday, November 14, at 2:00 p.m., the County Board will approve the proposed budget, including funding for the 2003 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 4.7%. 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. On page A-6 you will see that the state shared revenue coming to Marathon County will be reduced by \$268,085 for 2003. 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 Health Care Center. This will be explained later in more detail.

The Health Care Center reported that they did not receive all the IGT (Intergovernmental Transfer Program) dollars that they had anticipated, and as a result they have asked for additional funds for 2003. We are very concerned that the federal government may eventually phase out the entire IGT program, which would add significantly to our deficit situation at the Health Care Center. Even though 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. Funding for the W-2 program is also a cause for concern in the future. We have already made reductions in the income maintenance program which affects both Social Services and the Department of Employment and Training. Eligibility costs for food stamps and medicaid have been removed from the W-2 program contract but must be charged to the I.M. program which is already supported by the tax levy. We will shortly be in our 6th year of administering the W-2 program.

Another major concern is the reduction in funding levels for winter maintenance (snow-plowing etc). The state has reduced the funding level for plowing state highways, and the county has also reduced funding levels, which will bring about a reduction in the level and quality of winter snow-plowing on all major highways in the county. This year the state did provide language in the maintenance contract that offers slightly improved liability coverage for this work.

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. As discussed in several meetings already, the state is heading into the next biennium with a huge overall deficit, perhaps as high as \$3 billion dollars. There is no question that this will affect the county in a major way, 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.

The extent of any reductions from the state may even depend on who is Governor for the next 4 years. Governor McCallum has indicated he still believes in reducing shared revenues, although not to the extent he originally proposed. Candidate Doyle has indicated he does not support cuts to shared revenues. Some state legislators have actually signed pledges that they would not cut state shared revenues, while others have not made any promises. Marathon County is prepared to make further reductions in spending if this becomes necessary. By using our P.E.T. review process, our special Hiring Review Committee, and our Deputy Administrator's work with departments on outcome based performance reviews, we will be able to continually refine county programs and services to match available funding. I believe that Marathon County is well prepared to deal with whatever comes along in terms of future funding (or the lack of it) from the state.

NEW POSITIONS AND COUNTY EMPLOYMENT

There were very few requests for new positions for 2003, in fact we will see a reduction in overall numbers of county employees in 2003 for the first time in many years. 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 all recommended changes for 2003.

As of September 2002, the County Board established the Hiring Review Committee. This committee is made up several County Board members and Management Team members. The committee will review all vacant, permanent positions and new positions to determine which positions should be filled, created or abolished. It is intended that this new committee will be a permanent committee for the next several years, adding another level of review and oversight for all county positions in the future.

Besides the reductions shown on the FTE chart, there may be other position reductions made in October and beyond by the Hiring Review Committee.

MARATHON COUNTY: FULL TIME EQUIVALENT EMPLOYEES

Department	1998	1999	2000	2001	2002	2003	+ Incr -Decr.	See Note
ADRC	23.55	25.45	31.53	34.59	38.09	35.34	-2.75	(1)
Building & Maintenance	20.00	20.00	20.00	19.50	19.50	18.50	-1.00	(2)
Clerk of Courts	36.00	41.00	39.00	39.00	39.00	38.00	-1.00	(3)
Corporation Counsel	5.50	6.50	6.75	7.75	7.75	7.50	-.25	(4)
County Administrator	2.00	2.00	2.00	2.00	3.00	3.00		
County Clerk	7.20	6.00	6.00	5.00	5.00	5.00		
District Attorney	17.50	18.50	20.50	20.50	20.50	20.50		
Employment & Training	24.00	25.00	28.00	28.00	28.00	29.00	+1.00	(5)
Finance	10.30	10.30	10.30	10.00	11.00	11.00		(6)
Health	37.25	37.25	37.75	40.25	39.85	39.85		
Highway	89.00	89.00	89.00	89.00	89.00	81.00	-8.00	(7)
Land Conservation	9.00	9.00	8.00	8.00	8.00	7.00	-1.00	(8)
Library	56.58	56.99	57.18	57.35	57.35	56.47	-.88	(9)
Medical Examiner	1.00	1.00	1.00	1.00	1.00	1.00		
Park Recreation & Forestry	49.75	49.75	50.25	50.50	50.50	50.5		(10)
Personnel	5.23	5.43	5.43	5.43	5.80	4.80	-1.00	(11)
Planning	8.75	9.00	10.00	10.00	10.00	10.00		
Register of Deeds	8.00	8.00	8.00	8.00	8.00	8.00		
Sheriff	174.50	184.50	176.50	176.50	177.50	167.00	-10.50	(12)
Social Services	92.25	91.25	105.88	106.38	106.38	104.88	-1.50	(13)
Solid Waste	3.00	3.00	3.00	3.00	3.00	3.00		
Treasurer	5.00	5.00	6.00	6.00	6.00	6.00		
UW Extension	13.13	12.35	12.35	11.25	11.05	10.05	-1.00	(14)
Veterans	3.00	3.00	3.00	3.00	3.00	3.00		
Zoning	9.00	9.00	9.00	9.00	10.00	10.00		
Discretely Presented Components Units								
Central Wisc. Airport	18.50	18.50	19.50	20.50	20.94	20.94		
Total	728.99	746.77	765.92	772.60	779.21	751.33	-27.88	
Special Education	N/A	N/A	N/A	N/A	99.00	100.00	1.00	(15)

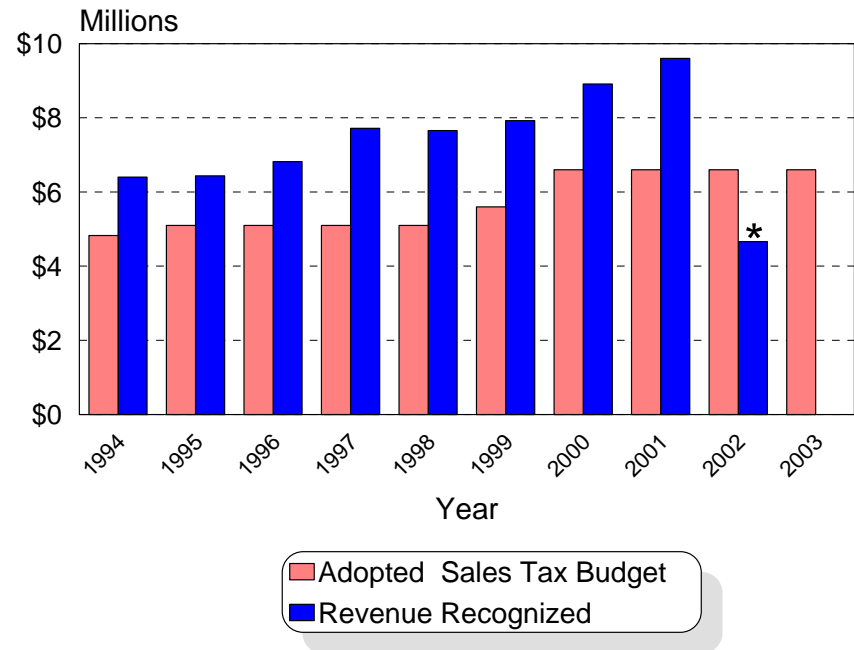
NOTE	
(1)	ADRC - Abolish .75 FTE Adult Day Care Asst and 1 FTE Aging Disability Specialist and transfer Senior Aides Project Coordinator to Employment & Training
(2)	Building Maintenance - Abolish 1 FTE Environmental Control Specialist
(3)	Clerk of Courts - Abolish 1 FTE Court Clerk
(4)	Corporation Counsel - Funding for PT Legal Secretary decreased by .25 FTE
(5)	Employment & Training - Transfer SR Aides Project Coordinator from ADRC
(6)	Finance - Abolish 1 FTE Accountant and transfer 1 FTE Accountant from Highway
(7)	Highway - Abolish 6 State FTE Hwy Patrollers and 1 County FTE Equipment Operator III and transfer Accountant to Finance
(8)	Land Conservation - Abolish 1 FTE Conservation Spec I (Watershed Ending 12/31/02)
(9)	Library - Abolish 1 FTE Librarian I, increased Conf Personnel Assistant from .63 to .85 FTE and reduce Page from .5 to .4 FTE
(10)	Park Recreation & Forestry - Combined in 2002
(11)	Personnel - Abolish 1 FTE Personnel Associate
(12)	Sheriff - Abolish 10.5 FTE Shelter Home positions
(13)	Social Services - Abolish 4 FTE (Social Work Supervisor, Social Worker, Family Support Specialist and Clerical Assistant I) and Create 2 FTE Social Workers and .5 FTE Clerical Assistant II
(14)	UW Extension - Abolish 1 FTE Clerical Assistant II
(15)	Special Education employees <u>not</u> included in totals

SALES TAX

Marathon County has collected sales tax since 1987. The main portion of the annual sales tax collection is used in the regular operating budget for the county. We also use sales tax retroactively to pay for some of our capital improvements, as explained below. In 2002 we are seeing smaller sales tax increases, and I believe we may even see a reduction in sales tax collections in 2003 if the economy slows down.

For 2003 we will be designating \$6.6 million of sales tax for the operating budget. We have been asked why we continue to intentionally “under-budget” the sales tax revenues. We do this for two reasons. First, by intentionally setting a lower amount than we actually collect, we wind up with a substantial fund balance at the end of each year, which then can be used to fund part of our CIP program. Second, in the event that a real economic downturn resulted in less sales tax collected, we could then hold off on some CIP projects, without having to reduce spending on our regular programs in the middle of the year. In other words, our sales tax revenues functions sort of like a safety valve to protect funding for county programs and services.

Budget Year	Adopted Sales Tax Budget	Sales Tax in General Fund Budget	Sales Tax in CIP Budget	Actual Sales Tax Collected
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	9,601,829
2002	6,600,000	6,600,000	0	*4,660,449
2003	6,600,000	6,600,000	0	N/A



*Through 8/31/2002 (6 months)

STATE SHARED REVENUE

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

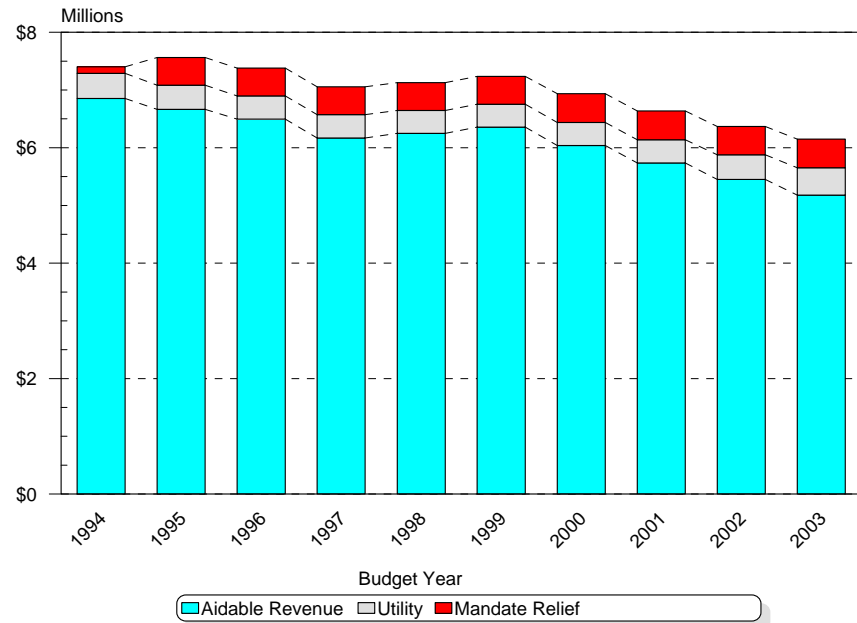
1. Counties use state shared revenues to finance local expenditures with no strings attached. This reduces the amount needed to be raised from property taxes thereby providing property tax relief.
2. The formula equalizes the revenue raising ability and expenditure burden among units of government by 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.
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.

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
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
2003	5,179,634	473,372	497,025	6,150,031



FUND BALANCE POLICY

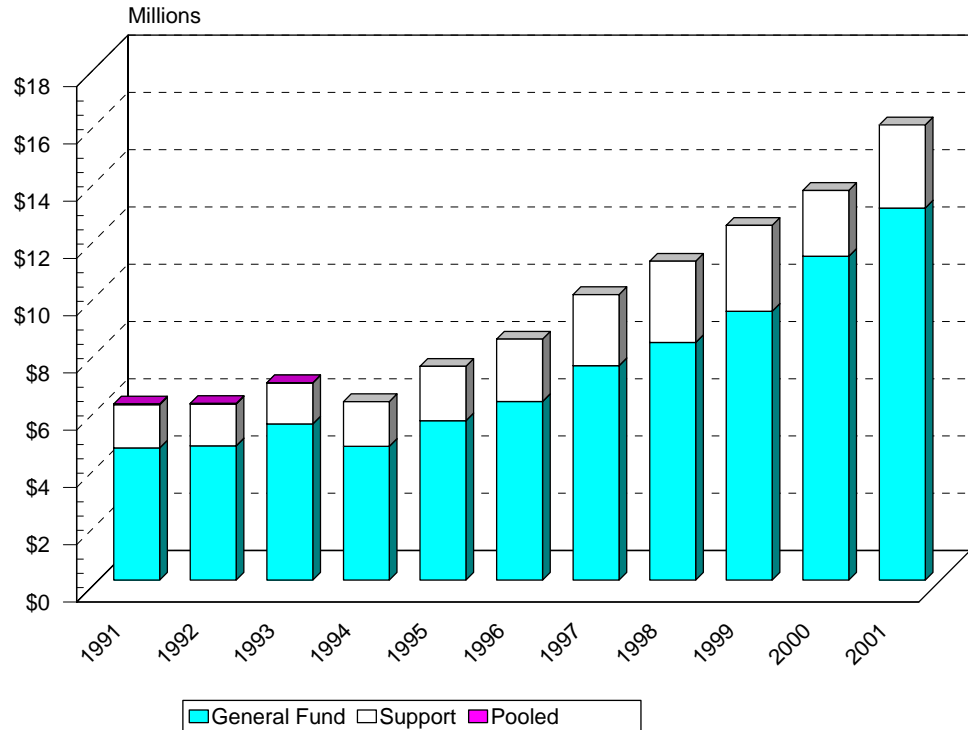
In 1989 the County Board adopted a policy for retaining working capital, referred to as the fund balance policy. This formula sets the minimum requirement for available funds on hand. This dollar value, which approximates 8.3% of the operating budget, is the basic minimum level of funding set by the county to insure a sufficient cash flow balance. 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 two 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 two types of funds are:

- 1) the General Fund,
- 2) any fund requiring tax levy for support

The following chart shows the history:

Year	General Fund	Support	Pooled
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	-
2001	12,997,188	2,905,292	-



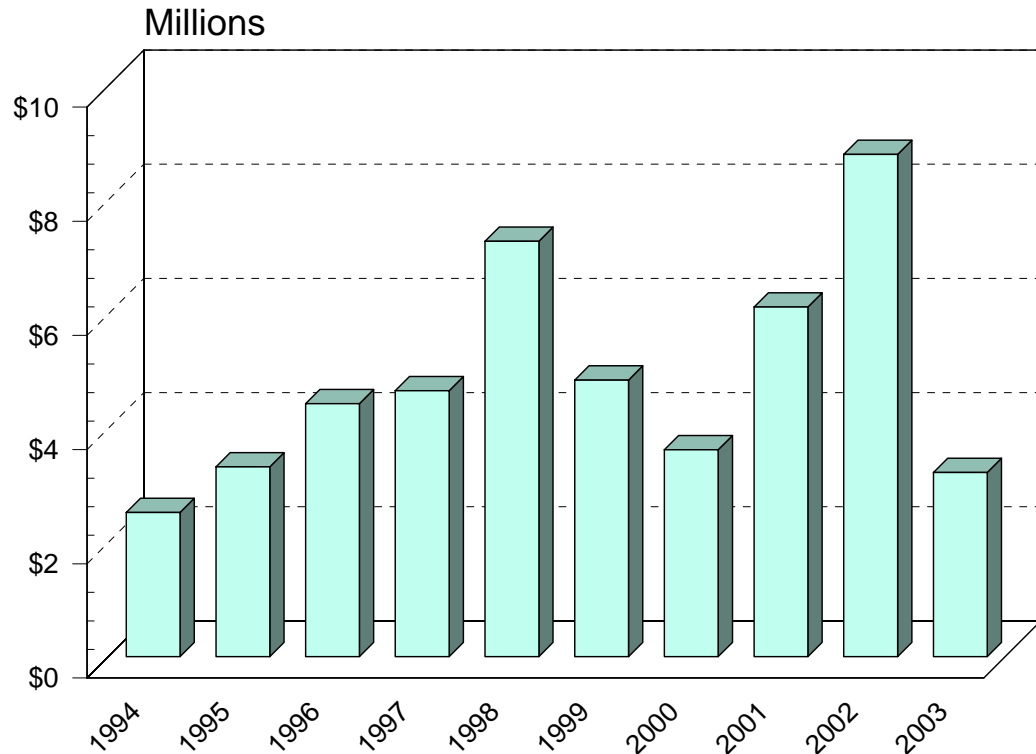
5 - YEAR CAPITAL IMPROVEMENT PROGRAM (C.I.P.)

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 (borrowing)
4. various other 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.

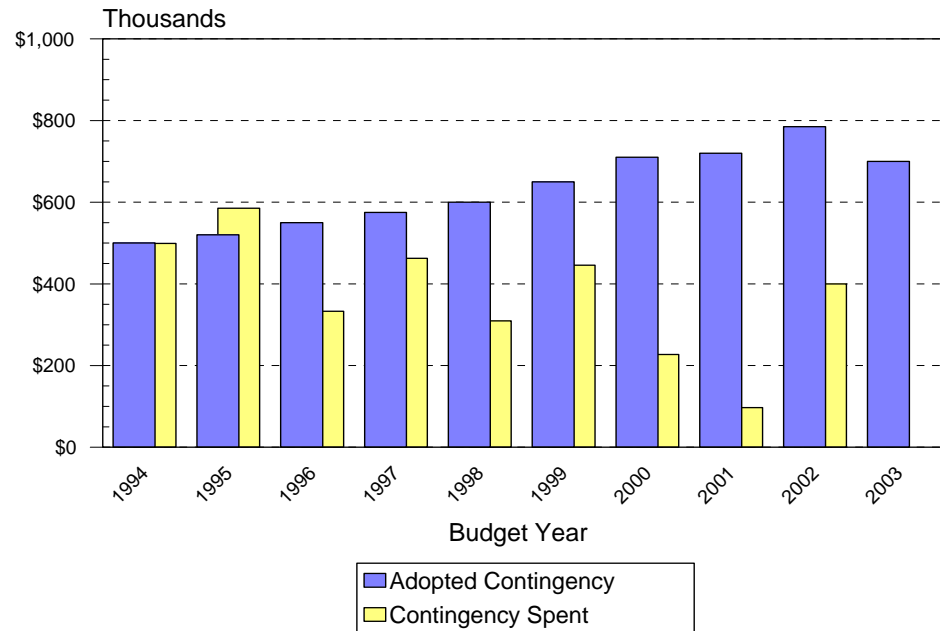
Year	CIP (Fund Balance transfers)
1994	1,889,096
1995	2,124,661
1996	3,829,281
1997	3,435,071
1998	6,735,344
1999	4,843,259
2000	3,624,732
2001	6,123,086
2002	8,796,773
2003	3,225,060



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 a slight adjustment to this policy for the 2003 budget. For 2003 I am proposing that the Contingent Fund be set at a “base” amount of \$700,000, and adjusting it based on the CPI each year (Consumer Price Index). I am again recommending that \$50,000 of the Contingent Fund be made available in 2003 to be used by the Finance and Property Committee for special funding requests.

Budget Year	Net Adopted Budget	Adopted Conting. Fund	Contingent Fund Spent
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	97,066
2002	119,695,283	785,000	400,000 est.
2003	129,254,315	700,000	N/A

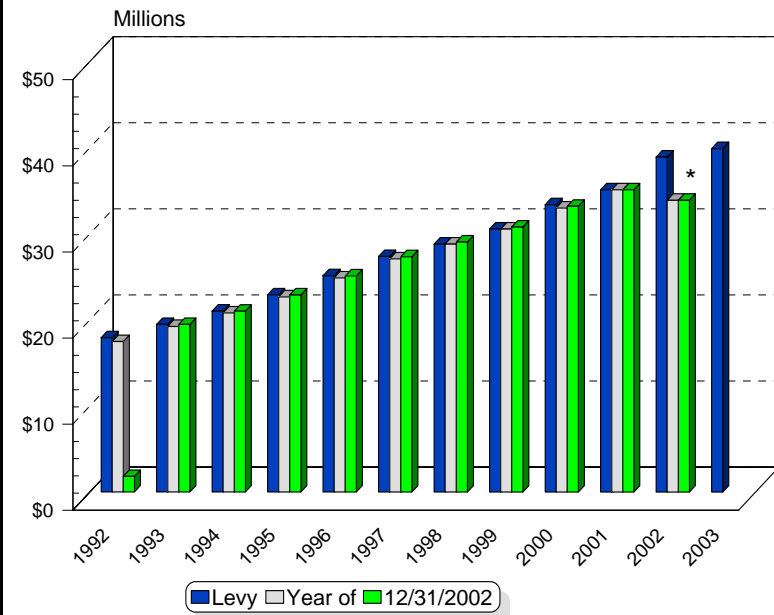


DELINQUENT TAXES

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 1992-2003

YEAR	AMOUNT LEVIED	COLLECT. AMOUNT	% COLLECTED	12/31/2001	% COLLECTED
1992	17,913,223	17,467,055	97.51%	17,908,925	99.98%
1993	19,456,563	19,222,166	98.80%	19,448,352	99.96%
1994	21,006,795	20,788,779	98.96%	20,998,487	99.96%
1995	22,893,158	22,663,145	99.00%	22,882,225	99.95%
1996	25,111,275	24,864,864	99.02%	25,094,966	99.94%
1997	27,349,954	27,077,312	99.00%	27,329,246	99.92%
1998	29,068,916	28,795,852	99.06%	29,035,874	99.89%
1999	30,856,382	30,534,426	98.96%	30,770,129	99.72%
2000	33,363,392	32,979,833	98.85%	33,189,291	99.48%
2001	35,660,957	35,103,411	98.44%	35,103,411	98.44%
2002	38,901,958	33,881,249	87.09%	*33,881,249	87.09%
2003	39,887,846	N/A	N/A	N/A	N/A

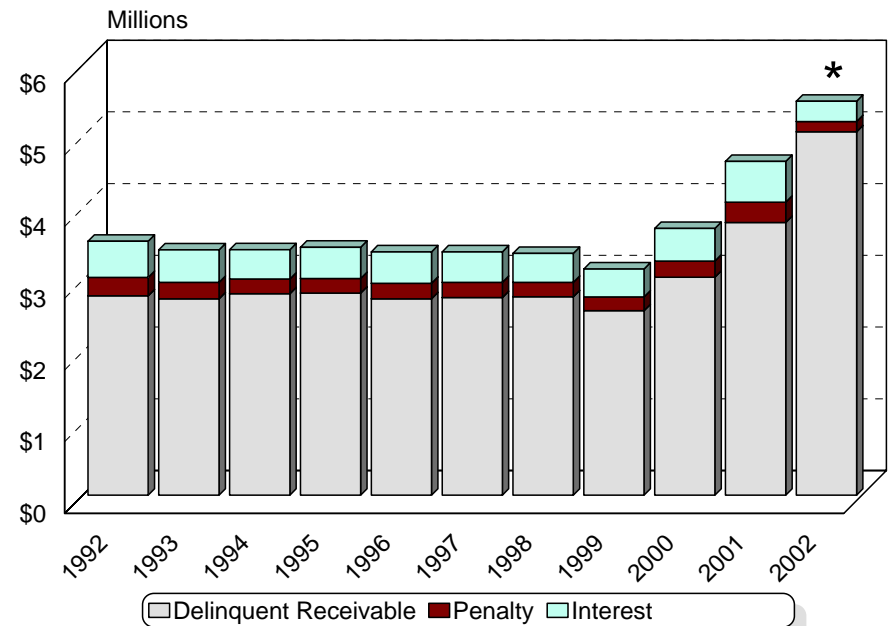


* Through 8/31/2002

INTEREST AND PENALTY COLLECTED ON DELINQUENT TAXES

As can be seen on page A-10, 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
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	566,852	283,040	849,892	3,803,837	22.34
2002	*283,544	142,471	426,015	5,067,122	8.40



* through 8/31/2002

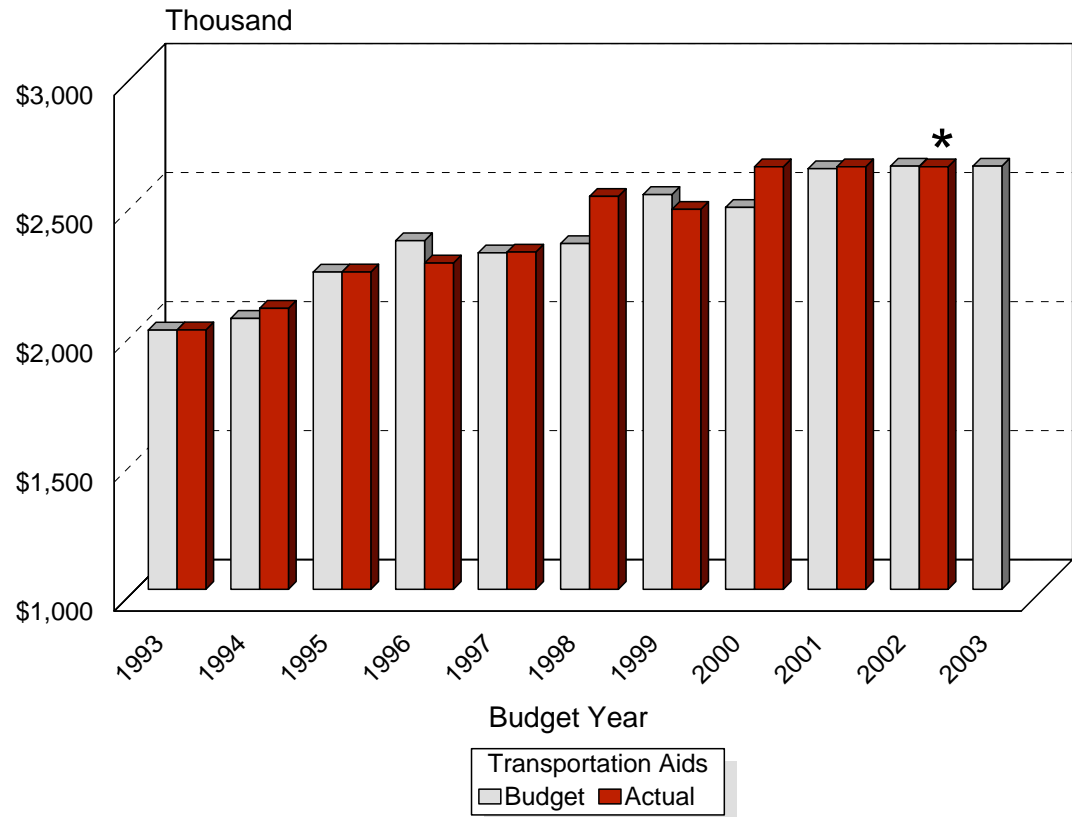
TRANSPORTATION AIDS

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
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	*2,637,476
2003	2,640,000	N/A

*Estimated

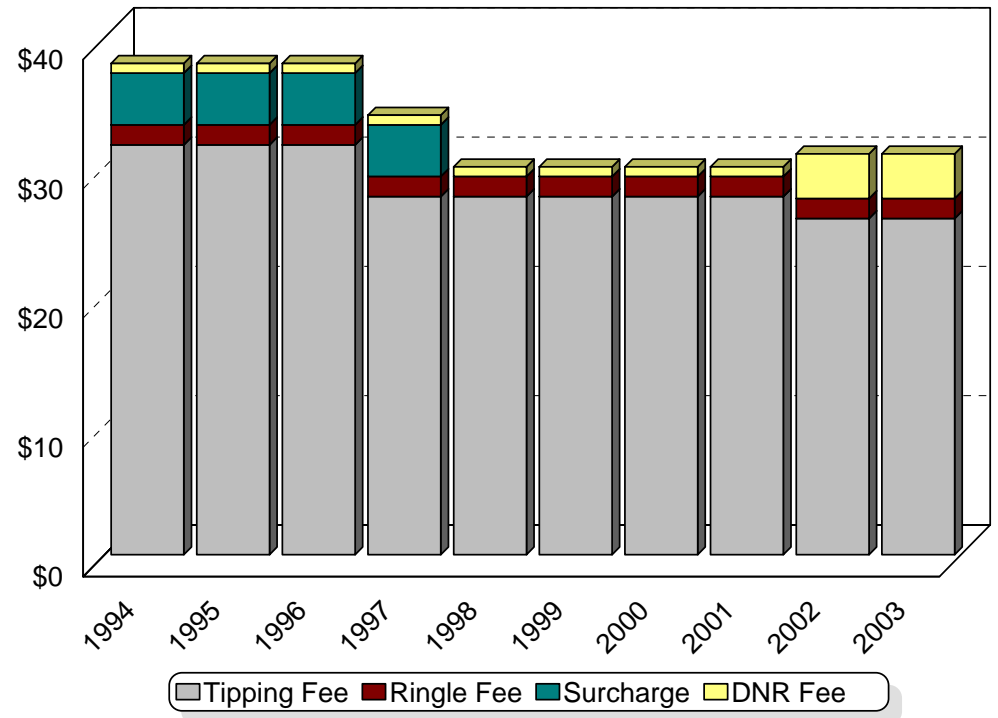


TIPPING FEE/SURCHARGE USAGE

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. 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
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
2003	26.000	1.550	0	* 3.450	31.00



* Increase in DNR surcharge to fund recycling program

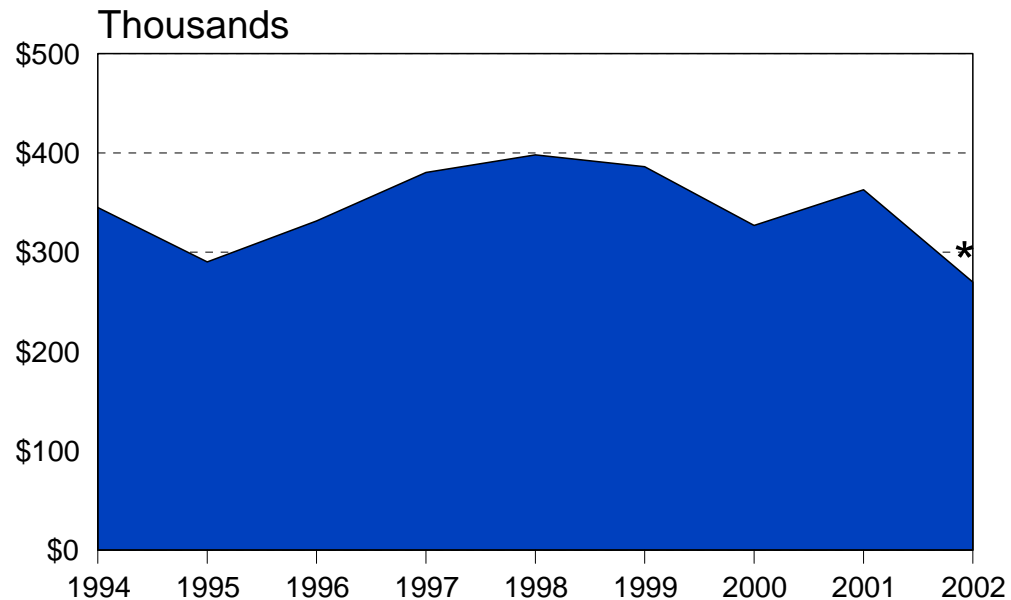
CENTRAL WISCONSIN AIRPORT AND THE PASSENGER FACILITY CHARGE

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 was used to pay the cost of construction for the \$6.2 million terminal expansion project. The project added five new gates to the airport including four new boarding bridges for passenger convenience.

Because of 9/11 events, we now have a different challenge at Central Wisconsin Airport. Due to anticipated changes in airline operations, airport security, and declining business, we are once again looking at operating subsidies for the airport. We have not budgeted any operating funds for 2003, but this need should become much clearer as we go through 2003. We are partnering with Portage County in the provision of funding for major capital projects needed at CWA.

PFC Revenue	
1994	344,981
1995	290,294
1996	331,435
1997	380,342
1998	398,038
1999	386,061
2000	326,925
2001	362,842
2002*	269,958

*Through 8/31/2002



MAJOR PROJECTS/INITIATIVES

COURTHOUSE REMODELING

By 2003 we will be into the next phase of courthouse remodeling. The Sheriff's dispatch and patrol division will be moved upstairs into the space currently occupied by the Personnel Department. The Personnel Department will be relocated to the space currently occupied by the District Attorney's office. State Probation and Parole will be expanded, and the HVAC system will be completely upgraded including new boilers and air conditioning units and air handlers. The District Attorney will be moved to the lower level into newly remodeled offices (except for the victim/witness section which will remain on the first floor). We will have new energy-efficient windows all around the courthouse (the original windows date from 1956). This phase will also 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 most departments in the courthouse. We continue to examine the need for greater security in the courthouse generally, and we have already initiated employee training in this area. We have determined that we cannot add a second floor build-out section to the courthouse due to the cost, but we will continue to look at ways of providing building security for those that require it.

LIBRARY SYSTEM

We have budgeted funds for a new branch library on the eastern side of the county, in Hatley. Once this branch library is operational, we will most likely eliminate bookmobile services to all areas 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 (population base) criteria for library service.

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 asked to help finance this project. For 2002 we upgraded 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 Board to dip into reserves for 2003.

PREPAYMENT OF DEBT AND THE CAPITAL IMPROVEMENT PLAN

In 2002 we prepaid the last of our long-term debt. We then paid off our unfunded accrued liability with the state retirement system using cash, and borrowed very short term funds to pay for CIP improvements in 2002 (to be repaid in 2003). For the 2003 budget I am recommending we borrow short term to fund major CIP projects coming in the next several years, such as McCleary Bridge, I-39 supporting projects, Camp Phillips Road, and County Y in Hatley, among others. This short-term borrowing will allow us to utilize funds 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. As we look down the road it is apparent to us that we will still need major capital funds in 2004 and possible 2005. After that, we may be able to once again look at reducing the tax rate somewhat by lowering our debt levy. Because the state continues to talk about freezing the entire tax levy, I believe it would be prudent to keep our tax rate at the current 2002 level, (as the board voted to do at the September meeting). Should the state then freeze or cap the levy, we would be at the higher dollar level and more able to fund the services that Marathon County residents have come to expect.

THE NEW P.E.T. PROGRAM (Program Evaluation Team)

In 2002 we brought back the PET program, and used it to prioritize every program and service offered by Marathon County. The results of the PET program were then used to help determine where to reduce spending in the 2003 budget. The results of this program will be used in the future also if it becomes necessary to further reduce spending levels. Other counties have asked for details of this program.

MAJOR CHANGES TO THE 2003 BUDGET

The 2003 budget contains some significant changes in programs and services. Shown below are the major changes we have included in the budget for 2003, including the dollar figures changed, and the effect on the county tax rate for each change.

	<u>2003 \$ IMPACT</u>	<u>LEVY/IMPACT</u>
Approximately 20 positions reduced across the board (mostly through attrition)	\$1,000,000	0.150 *
Reduce the size of or restructure the Shelter Home services	\$250,000	0.040 *
Reduce Start Right services from 5 years to 3 years	\$100,000	0.015 *
Increase fees for health department lab services	\$56,000	0.008 *
Reduce highway paving and bridge maintenance	\$400,000	0.060 *
Reduce positions and increase revenues in the courts system	\$248,000	0.040 *
Cut the small C.I.P. program in half (reduce by \$50,000)	\$50,000	0.008 *
Health Insurance increases anticipated in 2003 (Levy impact only)	\$358,250	0.050
Additional costs at North Central Health Care Facilities due to state and federal funding issues	\$756,523	0.115
Short term borrowing for major CIP (I-39, McCleary Bridge, Highway X, Highway Y, CWA)	\$913,882	0.140
Proposed 3% cost of living adjustment for payroll (levy impact only)	\$511,000	0.080

* indicates a budget reduction measure

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 addition of a deputy administrator has greatly enhanced our ability to get things done. The good news is that Marathon County is in good financial shape. Our management team and the County Board continues to set an example of prudent fiscal management around the state.

BUDGET SUMMARY

2003 Proposed Tax Rate:

Debt Service Levy =	\$.75
Operating Levy =	5.31
Special Purpose Levy =	<u>.03*</u>
Total Levy =	\$ 6.09

Changes by County Board: (.0063)

2003 Final Tax Rate \$6.088

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
2002 Tax Rate- \$6.09

* Bridge Aid

Note: 1¢ in 2003 levy = approximately \$65,446

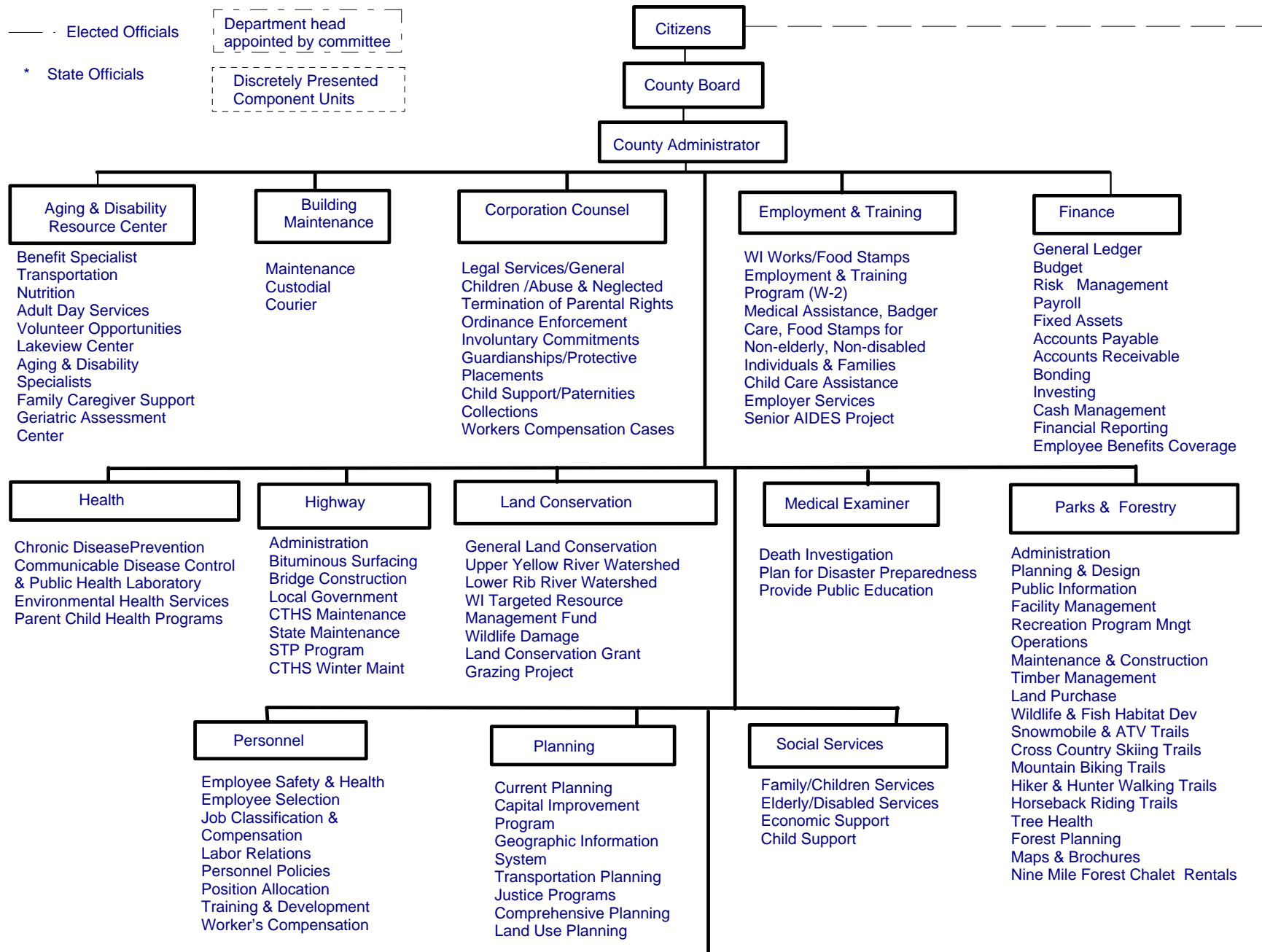
ORGANIZATION

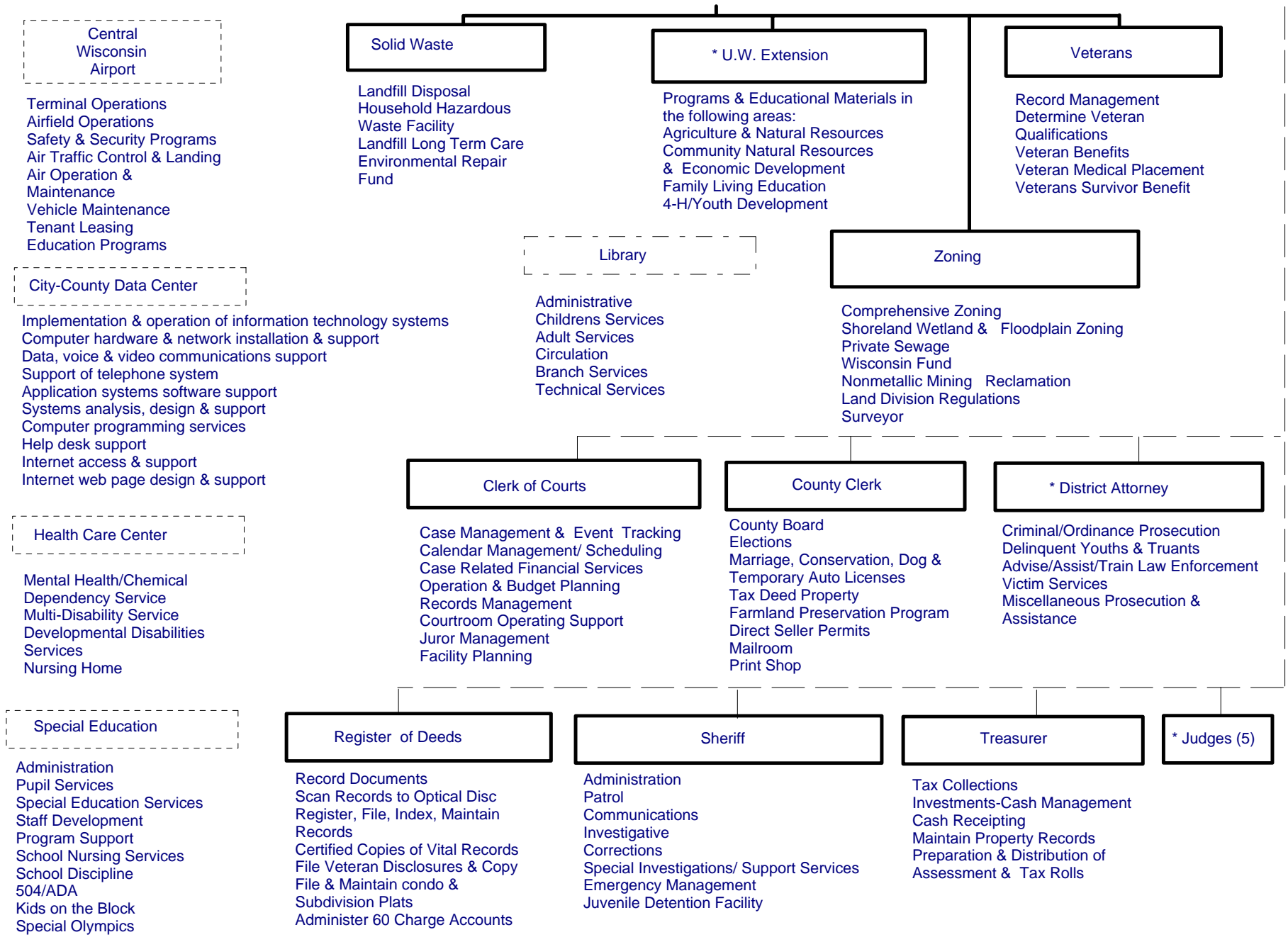
Marathon County is a diverse organization as most Wisconsin Counties are by statutory design. Counties are set up to be an arm of the state. In Wisconsin, counties can only perform those duties that are specifically given to them by authorizing legislation. By contrast a municipality can perform any 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 4th largest county elected body in the country. The County Board of Supervisors is made up of thirty-eight (38) members elected 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.





BUDGET AND FINANCIAL POLICIES AND HIGHLIGHTS

EXPLANATION OF BUDGET PRESENTATIONS

The 2003 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 which 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 in the glossary 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 (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes.

Social Improvement Fund accounts for the provision of services to County residents in the areas of social and child welfare, income maintenance, nutrition and outreach services for elderly residents 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.

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 fund accounts 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 2000 through the 2003 Capital Improvement Program.

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 accounts 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 Property Casualty Insurance Fund accounts 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 accounts 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 by 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 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 made up of members from 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 function and therefore 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 authorization to carry forward 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's budget. 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, including contingent fund transfers, 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
2001 EXISTING, 2002 EXPECTED AND 2003 PROPOSED FUND EQUITY
AS A RESULT OF EXPECTED AND PROPOSED FINANCIAL OPERATIONS**

FUND#	FUND NAME	FUND EQUITY 12/31/2001	2002 EXPENDITURES & OTHER FINANCING USES	2002 REVENUES & OTHER FINANCING SOURCES	FUND EQUITY EXPECTED 12/31/2002	2003 EXPENDITURE & OTHER FINANCING USES	2003 REVENUES & OTHER FINANCING SOURCES	PROPOSED 12/31/2003 FUND EQUITY
100	GENERAL FUND	\$ 35,170,230	55,757,592	57,442,020	36,854,658	49,128,759	49,128,759	36,854,658
	SPECIAL REVENUE FUNDS							
175	Social Service	2,333,366	26,307,910	26,039,326	2,064,782	25,902,047	25,902,047	2,064,782
500	DEBT SERVICE FUND	90,512	11,396,175	11,613,825	308,162	5,336,165	5,336,165	308,162
	CAPITAL PROJECT FUNDS							
600	Capital Improvements	8,682,406	21,289,543	21,633,681	9,026,544	3,225,060	3,225,060	9,026,544
	ENTERPRISE FUND							
750	Landfill	12,778,583	4,882,523	5,854,232	13,750,292	6,008,199	6,008,199	13,750,292
	INTERNAL FUNDS							
800	Highway	13,259,072	35,623,089	33,605,151	11,241,134	36,847,072	36,847,072	11,241,134
850	Insurance	2,629,599	734,846	670,047	2,564,800	656,206	656,206	2,564,800
875	Employee Benefits	5,822,272	7,429,685	7,687,385	6,079,972	8,006,490	8,006,490	6,079,972
	DISCRETELY PRESENTED COMPONENT UNIT							
700	Central Wisconsin Airport	18,972,186	2,937,474	3,918,562	19,953,274	3,222,675	3,222,675	19,953,274
945	Special Education	910,473	3,773,142	3,773,142	910,473	3,362,126	3,362,126	910,473

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 has 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 within 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 County has adopted a formal debt management policy, Resolution #R13-02, that will:

1. Establish the appropriate use of debt
2. Find alternative methods to pay debt service costs other than property tax levy
3. Minimize the County's debt service and issuance costs
4. Retain the highest practical credit rating
5. Provide complete financial reporting and disclosure
6. Promote economic stability to the County
7. Maintain level, affordable and minimal annual debt service payments

RESOLUTION #R-61-02

Budget and Property Tax Levy Resolution

WHEREAS, the Wisconsin Department of Revenue delivers the Statistical Report on Equalized Value of Marathon County for 2002 and the Marathon County Board of Supervisors accepted the report on Thursday, November 14, 2002 which sets the Equalized Value of Marathon County for taxing purposes at \$6,544,609,540; and,

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

WHEREAS, the County Board of Supervisors and the Finance and Property Committee have occasional requests to provide funding for community including 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, Central Wisconsin Airport has a funding request in the Capital Improvement Budget that requires funding from both Marathon and Portage Counties

NOW THEREFORE BE IT RESOLVED for the budget year 2003 that the sum of \$50,000 be authorized from the Contingent Fund and placed into a separate expenditure line item to be used by the Committee on a discretionary basis using a standard application process.

AND BE IT FURTHER RESOLVED that the request for funds of \$750,000 for capital projects at the airport be recognized as \$480,000 from Marathon County's share and \$270,000 from Portage County's share.

AND BE IT FURTHER RESOLVED that any amendments subsequent to budget publications have resulted in the following changes and/or corrections to be incorporated as amendments into the proposed 2003 budget for the fiscal year beginning January 1, 2003

<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	34,764,846				
II. Special Purpose Levy	193,000	151,702	(41,298)		(.006310)
III. Debt Levy	4,930,000				
<u>Budget Changes to Capital Improvement Plan</u>					
<u>Budget Changes from Separate Resolution</u>					
<u>Budget Changes to Non-tax Levy Department</u>					
Special Education (School fiscal period July 1, 2001 through June 30, 2002)					
Revenues	- 0 -	3,362,126	None		None
Expenditures	- 0 -	3,362,126	None		None

AND BE IT FURTHER RESOLVED that the Marathon County Board of Supervisors does hereby adopt the 2003 Marathon County Budget of \$141,853,345 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 as set forth in the attached document entitled, (BDGT1) Adopted Budget - Orgn 1 excluding Fund 998, and that the same budget passed and approved by appropriation unit and allocated from its present form and format as established by the Uniform Chart of Accounts for Wisconsin Counties as developed by the Wisconsin Departments of Revenue and Transportation, in programmatic format,

AND BE IT FURTHER RESOLVED that the Marathon County Board of Supervisors does hereby authorize a property tax levy in the amount of \$39,846,548 in support of the 2003 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,

AND BE IT FURTHER 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 \$151,702 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 \$3,052,224 for County library operations budget and \$297,866 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 \$6,818,911 for Northcentral Health Care Facility (NCHCF), and

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

DATED: October 8, 2002

FINANCE AND PROPERTY COMMITTEE

_____	_____
_____	_____
_____	_____
_____	_____

Fiscal Impact: This sets the 2003 Budget _____

**MARATHON COUNTY
2002 - 2003
REVENUE BUDGET SUMMARY BY FUND/
DISCRETELY PRESENTED COMPONENT UNITS**

2001 ACTUAL	EXCLUDING TAX LEVY			2002 TAX LEVY	FUND	EXCLUDING TAX LEVY			2003 TAX LEVY	TAX PERCENT INCR (DECR)	TAX LEVY DOLLAR INCR (DECR)
	2002 ADOPTED	2002 MODIFIED	2002 ESTIMATE			2003 REQUESTED	2003 RECOMMENDED	2003 ADOPTED			
\$ 48,626,768	31,365,267	36,041,453	36,853,764	20,588,256	General	\$ 28,346,153	28,016,860	28,016,860	21,368,996	3.79%	\$ 780,740
24,706,001	19,055,294	19,632,315	20,260,378	5,795,448	Social Improvement	19,661,055	19,673,339	19,673,339	6,171,455	6.49%	376,007
9,640,004	467,045	6,481,198	6,548,311	4,852,076	Debt	406,165	406,165	406,165	4,930,000	1.61%	77,924
8,152,793	8,046,773	20,503,285	20,883,681	750,000	Capital Improvements	3,225,060	3,225,060	3,225,060	0	(100.00)%	(750,000)
4,343,833	4,730,058	5,820,973	5,854,232	0	Landfill	6,008,199	6,008,199	6,008,199	0	0.00%	0
12,760,863	26,902,861	27,402,861	27,441,352	6,163,799	County Highway	28,354,677	29,429,677	29,429,677	7,376,097	19.67%	1,212,298
736,160	554,844	554,844	670,047	0	Property & Casualty	656,206	656,206	656,206	0	0.00%	0
6,717,845	7,429,685	7,429,685	7,687,385	0	Employee Benefits Insurance	8,004,906	8,006,490	8,006,490	0	0.00%	0
					DISCRETELY PRESENTED COMPONENT UNITS						
3,966,281	2,944,647	2,944,647	3,918,562	0	Central Wisconsin Airport	3,222,675	3,222,675	3,222,675	0	0.00%	0
3,905,782	3,773,142	3,773,142	3,773,142	0	Special Education	3,362,126	3,362,126	3,362,126	0	0.00%	0
\$123,556,330	105,269,616	130,584,403	133,890,854	38,149,579	GRAND TOTAL	\$ 101,247,222	102,006,797	102,006,797	39,846,548	4.45%	\$ 1,696,969

**MARATHON COUNTY
2003
REVENUE BUDGET - CATEGORY BY FUND/
DISCRETELY PRESENTED COMPONENT UNITS**

Fund	Taxes	Intergov't Grants & Aid	Licenses & Permits	Fines & Forfeits & Penalties	Public Charges for Services	Intergov't Charges for Services	Miscellaneous Revenue	Other Financing Sources	Total Adopted Budget
General	\$ 28,747,146	9,983,509	224,500	676,350	3,552,422	786,426	1,658,467	3,757,036	49,385,856
Social Improvement	6,171,455	17,642,913	0	0	736,167	630	833,347	460,282	25,844,794
Debt	4,930,000	0	0	158,000	50,000	72,511	125,654	0	5,336,165
Capital Improvements	0	0	0	0	0	0	0	3,225,060	3,225,060
Landfill	0	3,500	0	0	2,181,444	0	565,000	3,258,255	6,008,199
County Highway	7,376,097	11,205,505	7,500	0	0	15,828,672	1,463,000	925,000	36,805,774
Property & Casualty Insurance	0	0	0	0	1,230	623,273	31,703	0	656,206
Employee Benefit Insurance	0	0	0	0	30,000	0	7,976,490	0	8,006,490
Discretely Presented Component Units									
Central Wisconsin Airport	0	0	0	0	2,196,601	298,500	0	727,574	3,222,675
Special Education	0	1,006,606	0	0	0	2,252,441	103,079	0	3,362,126
TOTAL	\$ 47,224,698	39,842,033	232,000	834,350	8,747,864	19,862,453	12,756,740	12,353,207	141,853,345

**MARATHON COUNTY
2003
REVENUE BUDGET SUMMARY BY FUND AND DEPARTMENT/
DISCRETELY PRESENTED COMPONENT UNITS**

Department	General	Social Improvement	Debt	Capital Improvements	Landfill
Administrator	\$ 1,250				
Aging & Disability Resource Center		2,881,671			
Building Maintenance	36,900				
Capital Improvements	3,067,171				
Clerk of Courts	1,777,950				
Contingency					
Corporation Counsel	204,243				
County Board					
County Clerk	244,000				
Debt Service			5,336,165		
District Attorney	205,906				
Employment & Training		3,232,226			
Finance	53,659				
Forestry	602,520				
Health	1,026,303				
Highway					
Insurance					
Land Conservation	1,005,910				
Landfill					5,751,867
Landfill Debt					256,332
Library	168,571				
Medical Examiner					
Parks	757,362				
Personnel	326,900				
Planning	1,062,199				
Register of Deeds	699,459				
Sheriff	536,657				
Adult Correction Facility	607,647				
Juvenile Detention Ctr.	197,000				
Shelter Home	1,200				
Snowmobile/Cross Country Ski	257,740				
Social Services		19,730,897			
Support Other Agencies					
Transfer Between Funds				3,225,060	
Treasurer	36,110,050				
UW Extension	12,923				
Veterans Administration	16,700				
Zoning	405,636				
Central WI Airport					
Central WI Airport Debt					
Special Education					
TOTALS	\$ 49,385,856	25,844,794	5,336,165	3,225,060	6,008,199

Department	County Highway	Property & Casualty Insurance	Employee Benefit Insurance	Central Wisconsin Airport	Special Education	TOTAL
Administrator						1,250
Aging & Disability Resource Center						2,881,671
Building Maintenance						36,900
Capital Improvements						3,067,171
Clerk of Courts						1,777,950
Contingency						0
Corporation Counsel						204,243
County Board						0
County Clerk						244,000
Debt Service						5,336,165
District Attorney						205,906
Employment & Training						3,232,226
Finance						53,659
Forestry						602,520
Health						1,026,303
Highway	36,805,774					36,805,774
Insurance		656,206	8,006,490			8,662,696
Land Conservation						1,005,910
Landfill						5,751,867
Landfill Debt						256,332
Library						168,571
Medical Examiner						0
Parks						757,362
Personnel						326,900
Planning						1,062,199
Register of Deeds						699,459
Sheriff						536,657
Adult Correction Facility						607,647
Juvenile Detention Ctr.						197,000
Shelter Home						1,200
Snowmobile/Cross Country Ski						257,740
Social Services						19,730,897
Support Other Agencies						0
Transfer Between Funds						3,225,060
Treasurer						36,110,050
UW Extension						12,923
Veterans Administration						16,700
Zoning						405,636
Central WI Airport				3,111,787		3,111,787
Central WI Airport Debt				110,888		110,888
Special Education					3,362,126	3,362,126
TOTALS	36,805,774	656,206	8,006,490	3,222,675	3,362,126	141,853,345

**MARATHON COUNTY
2002- 2003
EXPENSE BUDGET SUMMARY BY FUND/
DISCRETELY PRESENTED COMPONENT UNITS**

2001 ACTUAL	2002 ADOPTED	2002 MODIFIED	2002 ESTIMATE	FUND	2003 REQUESTED	2003 RECOMMENDED	2003 ADOPTED	PERCENT INCREASE (DECREASE)	DOLLAR INCREASE (DEC)
\$ 46,161,848	51,953,523	56,629,709	55,757,592	General	\$ 51,093,080	49,185,856	49,385,856	(4.94)%	\$ (2,567,667)
25,341,239	24,850,742	25,427,763	26,324,107	Social Improvement	25,970,006	26,044,794	25,844,794	4.00%	994,052
9,721,429	5,319,121	11,333,274	11,396,175	Debt	6,181,165	5,336,165	5,336,165	0.32%	17,044
5,511,596	8,796,773	21,253,285	21,289,543	Capital Improvements	3,225,060	3,225,060	3,225,060	(63.34)%	(5,571,713)
3,428,163	4,730,058	5,820,973	4,882,523	Landfill	6,008,199	6,008,199	6,008,199	27.02%	1,278,141
12,650,896	33,066,660	33,566,660	35,623,089	County Highway	37,803,212	36,847,072	36,805,774	11.31%	3,739,114
403,148	554,844	554,844	734,846	Property & Casualty Insurance	656,206	656,206	656,206	18.27%	101,362
5,420,514	7,429,685	7,429,685	7,429,685	Employee Benefits Insurance	8,004,906	8,006,490	8,006,490	7.76%	576,805
				DISCRETELY PRESENTED COMPONENT UNITS					
3,213,830	2,944,647	2,944,647	2,937,474	Central Wisconsin Airport	3,222,675	3,222,675	3,222,675	9.44%	278,028
3,797,544	3,773,142	3,773,142	3,773,142	Special Education	3,362,126	3,362,126	3,362,126	(10.89)%	(411,016)
\$ 115,650,207	143,419,195	168,733,982	170,148,176	GRAND TOTAL	\$ 145,526,635	141,894,643	141,853,345	(1.09)%	\$ (1,565,850)

**MARATHON COUNTY
2003
EXPENSE BUDGET - ACTIVITY BY FUND/
DISCRETELY PRESENTED COMPONENT UNITS**

Fund	General Government	Public Safety	Transportation	Health	Social Services	Leisure Activities & Education	Conservation & Economic Development	Debt Service	Capital Outlay	Other Financing Uses	Total Adopted Budget
General	\$ 21,279,594	13,400,384		3,254,862	171,991	6,142,799	1,838,569		204,000	3,093,657	49,385,856
Social Improvement					22,538,390		3,089,479			216,925	25,844,794
Debt								5,336,165			5,336,165
Capital Improvements									3,225,060		3,225,060
Landfill				5,751,867				256,332			6,008,199
County Highway			36,805,774								36,805,774
Property & Casualty Ins.	656,206										656,206
Employee Benefit Ins.	8,006,490										8,006,490
Discretely Presented Component Units											
Central Wisconsin Airport			2,227,761					505,053		489,861	3,222,675
Special Education						3,362,126					3,362,126
TOTAL	29,942,290	13,400,384	39,033,535	9,006,729	22,710,381	9,504,925	4,928,048	6,097,550	3,429,060	3,800,443	141,853,345

**MARATHON COUNTY
2003
EXPENSE BUDGET SUMMARY BY FUND AND DEPARTMENT/
DISCRETELY PRESENTED COMPONENT UNITS**

Department	General	Social Improvement	Debt	Capital Improvements	Landfill
Administrator	\$ 292,966				
Aging & Disability Resource Center		2,881,671			
Building Maintenance	1,851,130				
Capital Improvements	204,000			3,225,060	
Clerk of Courts	2,378,475				
Contingency	700,000				
Corporation Counsel	507,580				
County Board	325,553				
County Clerk	818,930				
Debt Service			5,336,165		
District Attorney	656,453				
Employment & Training		3,232,226			
Finance	846,473				
Forestry	657,297				
Health	3,254,862				
Highway					
Insurance					
Land Conservation	1,181,272				
Landfill					5,751,867
Landfill Debt					256,332
Library	3,220,795				
Medical Examiner	131,128				
Parks	2,276,419				
Personnel	831,200				
Planning	1,937,224				
Register of Deeds	513,950				
Sheriff	8,394,322				
Adult Correction Facility	3,702,495				
Juvenile Detention Ctr.	927,920				
Shelter Home	375,647				
Snowmobile/Cross Country Ski	319,528				
Social Services		19,664,704			
Support Other Agencies	8,333,085				
Transfer Between Funds	3,063,171	66,193			
Treasurer	478,594				
UW Extension	326,057				
Veterans Administration	171,991				
Zoning	707,339				
Central WI Airport					
Central WI Airport Debt					
Special Education					
TOTALS	\$ 49,385,856	25,844,794	5,336,165	3,225,060	6,008,199

Department	County Highway	Property & Casualty Insurance	Employee Benefit Insurance	Central Wisconsin Airport	Special Education	TOTAL
Administrator						292,966
Aging & Disability Resource Center						2,881,671
Building Maintenance						1,851,130
Capital Improvements						3,429,060
Clerk of Courts						2,378,475
Contingency						700,000
Corporation Counsel						507,580
County Board						325,553
County Clerk						818,930
Debt Service						5,336,165
District Attorney						656,453
Employment & Training						3,232,226
Finance						846,473
Forestry						657,297
Health						3,254,862
Highway	36,805,774					36,805,774
Insurance		656,206	8,006,490			8,662,696
Land Conservation						1,181,272
Landfill						5,751,867
Landfill Debt						256,332
Library						3,220,795
Medical Examiner						131,128
Parks						2,276,419
Personnel						831,200
Planning						1,937,224
Register of Deeds						513,950
Sheriff						8,394,322
Adult Correction Facility						3,702,495
Juvenile Detention Ctr.						927,920
Shelter Home						375,647
Snowmobile/Cross Country Ski						319,528
Social Services						19,664,704
Support Other Agencies						8,333,085
Transfer Between Funds				95,696		3,225,060
Treasurer						478,594
UW Extension						326,057
Veterans Administration						171,991
Zoning						707,339
Central WI Airport				2,621,926		2,621,926
Central WI Airport Debt				505,053		505,053
Special Education					3,362,126	3,362,126
TOTALS	36,805,774	656,206	8,006,490	3,222,675	3,362,126	141,853,345

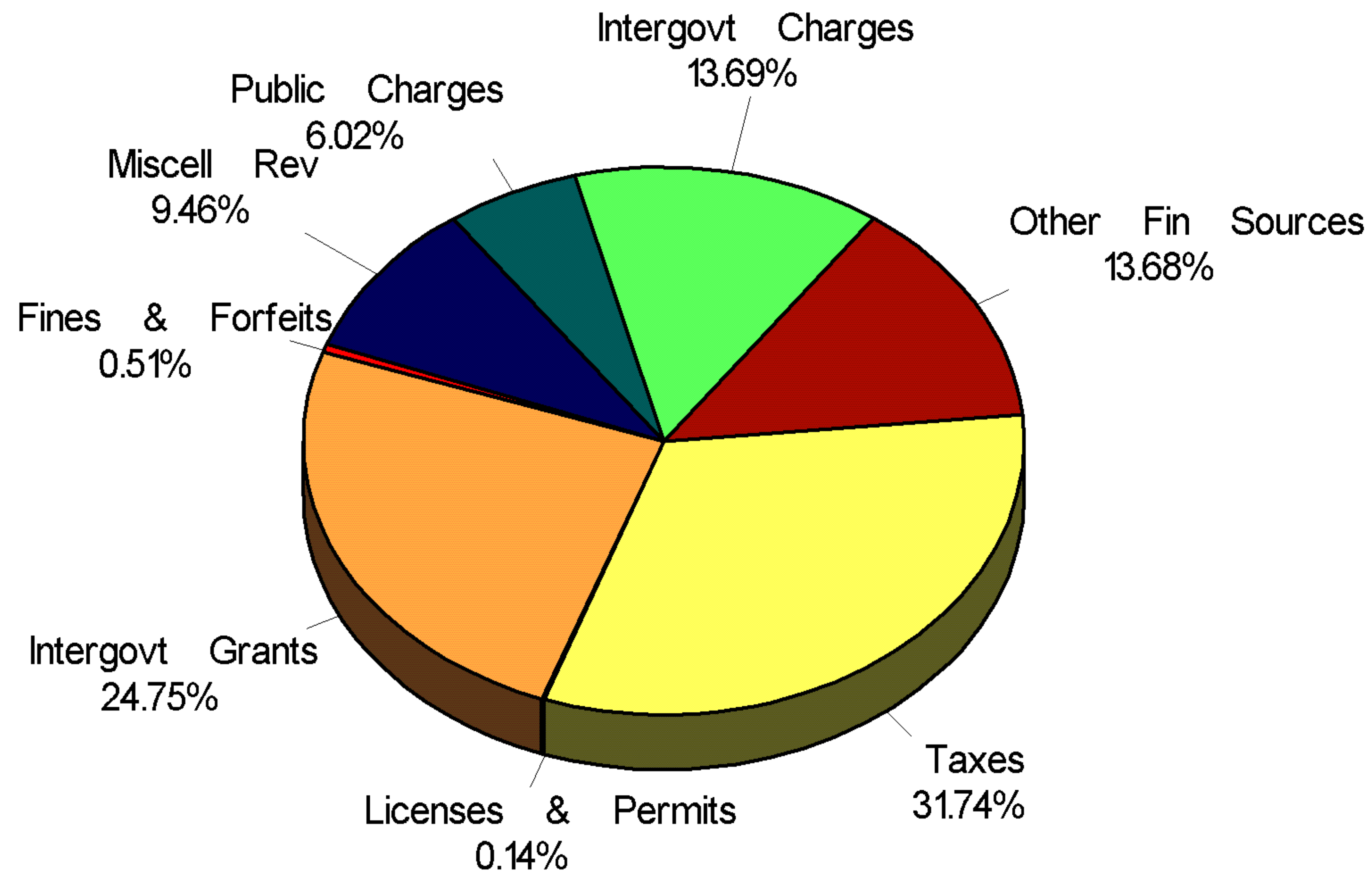
**MARATHON COUNTY
1993- 2003
REVENUE BUDGET HISTORY BY CATEGORY**

Year	Taxes	Intergov't Grants & Aid	Licenses & Permits	Fines & Forfeits & Penalties	Public Charges for Services	Intergov't Charges for Services	Miscellaneous Revenue	Other Financing Sources	Total Adopted Budget
1993	24,927,763	21,813,653	136,710	494,545	7,615,642	13,775,447	6,745,245	15,338,228	90,847,233
1994	26,690,575	22,642,190	141,710	579,723	8,122,176	14,275,890	7,172,371	8,110,413	87,735,048
1995	28,857,808	24,858,501	147,710	596,773	8,489,401	14,553,447	7,523,873	7,550,736	92,578,249
1996	31,105,825	25,379,171	158,210	595,123	8,297,907	14,569,460	8,465,680	19,507,216	108,078,592
1997	33,361,104	25,155,197	158,210	552,500	8,230,772	14,992,774	9,734,801	16,529,541	108,714,899
1998	34,978,066	29,518,258	156,000	623,700	8,224,757	15,508,961	10,007,428	27,513,141	126,530,311
1999	37,270,832	27,250,557	187,300	631,600	8,913,866	15,905,514	10,673,648	21,718,652	122,551,969
2000	41,153,300	29,967,217	183,300	613,100	9,264,941	16,815,570	11,111,546	8,460,476	122,551,969
2001	43,481,310	24,980,681	197,900	684,400	9,424,503	17,867,483	12,396,494	14,718,713	123,751,484
2002	45,526,129	35,495,728	206,755	725,950	8,631,523	19,637,788	13,574,574	19,620,748	143,419,195
2003	47,224,698	39,842,033	232,000	834,350	8,747,864	19,862,453	12,756,740	12,353,207	141,853,345

MARATHON COUNTY

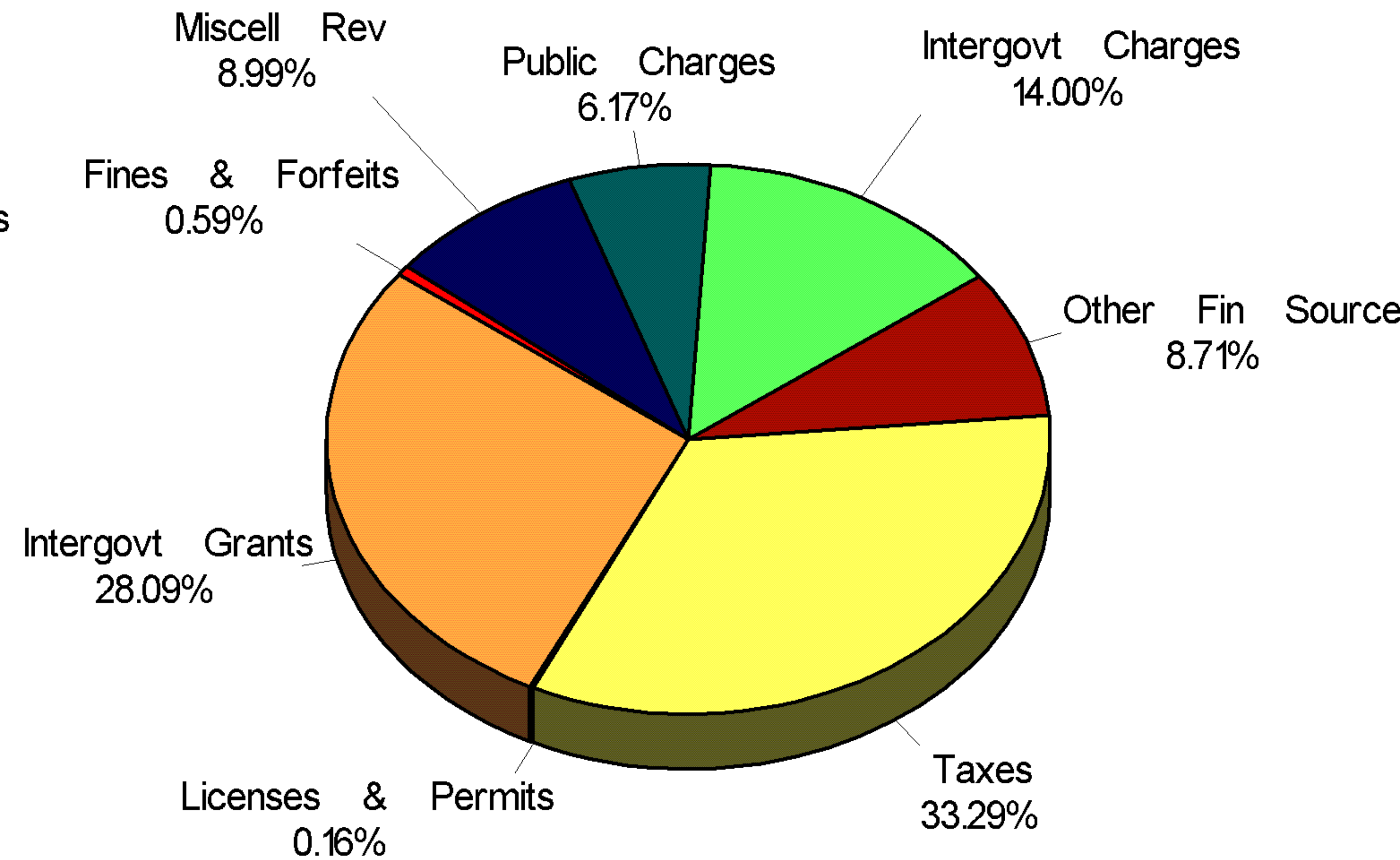
Revenue Budget by Category

ADOPTED 2002



\$143,419,195

ADOPTED 2003



\$141,853,345

**MARATHON COUNTY
2002 - 2003
REVENUE BUDGET BY CATEGORY IN CLASS**

2001 ACTUAL	2002				ACCOUNT NAME	2003			PERCENT INCREASE (DECREASE)	DOLLAR INCREASE (DECREASE)
	ADOPTED BUDGET	MODIFIED BUDGET	EXP THRU 08/31/2002	TOTAL ESTIMATE		REQUESTED	RECOMMENDED	ADOPTED		
TAXES										
\$ 35,457,649	38,149,579	38,149,579	39,407,807	38,363,017	Real & Personal Property	\$ 44,279,413	39,887,846	39,846,548	4.45%	\$ 1,696,969
9,801,774	6,800,150	6,800,150	4,817,030	6,809,690	Retail Sales & Use	6,800,150	6,800,150	6,800,150	0.00%	0
34,521	16,400	16,400	18,988	19,700	Other Taxes	18,000	18,000	18,000	9.76%	1,600
849,893	560,000	560,000	426,015	560,000	Interest & Penalties on Taxes	560,000	560,000	560,000	0.00%	0
46,143,837	45,526,129	45,526,129	44,669,840	45,752,407	TAXES	51,657,563	47,265,996	47,224,698	3.82%	1,698,569
INTERGOVERNMENTAL GRANTS AND AIDS										
7,084,032	6,843,072	6,843,072	1,441,132	6,853,993	State Shared Taxes	6,825,000	6,625,031	6,625,031	(3.19)%	(218,041)
2,334,918	7,873,365	8,363,405	1,415,153	10,624,751	Federal Grants	9,866,102	9,882,452	9,882,452	25.52%	2,009,087
21,520,595	20,477,250	22,475,025	12,902,485	22,913,467	State Grants	22,907,694	22,976,320	22,976,320	12.20%	2,499,070
278,129	302,041	398,175	156,941	440,908	Grants From Other Local Govern	378,230	358,230	358,230	18.60%	56,189
31,217,674	35,495,728	38,079,677	15,915,711	40,833,119	INTERGOVERNMENTAL GRANTS & AID	39,977,026	39,842,033	39,842,033	12.24%	4,346,305
LICENSES AND PERMITS										
22,480	15,255	15,255	10,322	15,755	Licenses	15,500	15,500	15,500	1.61%	245
218,145	191,500	191,500	172,312	209,000	Permits	216,500	216,500	216,500	13.05%	25,000
240,625	206,755	206,755	182,634	224,755	LICENSES & PERMITS	232,000	232,000	232,000	12.21%	25,245
FINES AND FORFEITS AND PENALTIES										
763,926	725,950	740,950	476,669	722,750	Law & Ordinance Violations	834,350	834,350	834,350	14.93%	108,400
763,926	725,950	740,950	476,669	722,750	FINES & FORFEITS & PENALTIES	834,350	834,350	834,350	14.93%	108,400
PUBLIC CHARGES FOR SERVICES										
1,408,093	1,164,706	1,165,840	1,024,100	1,497,329	General Government	1,178,495	1,194,995	1,194,995	2.60%	30,289
1,058,401	881,860	915,944	689,714	1,105,149	Public Safety	1,099,140	909,140	909,140	3.09%	27,280
2,158,349	1,783,488	1,783,488	1,687,094	2,582,405	Other Transportation	2,200,601	2,200,601	2,200,601	23.39%	417,113
3,043,600	3,101,296	3,090,994	1,757,475	2,741,519	Health	2,653,444	2,598,444	2,598,444	(16.21)%	(502,852)
776,640	692,502	692,502	493,734	731,203	Social Services	697,989	697,989	697,989	0.79%	5,487
101,077	79,264	79,264	53,141	79,264	Culture	79,264	79,264	79,264	0.00%	0
143,832	144,800	144,800	77,362	108,321	Recreation	156,400	156,400	156,400	8.01%	11,600
337,324	485,208	485,208	266,212	440,283	Public Areas	506,806	506,806	506,806	4.45%	21,598
35,956	11,100	15,100	20,376	21,100	Education	4,000	4,000	4,000	(63.96)%	(7,100)
444,963	285,599	285,599	207,725	277,900	Conservation	332,600	395,197	395,197	38.37%	109,598
2,725	1,700	1,700	1,785	1,700	Economic Environment	5,028	5,028	5,028	195.76%	3,328
9,510,960	8,631,523	8,660,439	6,278,718	9,586,173	PUBLIC CHARGES FOR SERVICES	8,913,767	8,747,864	8,747,864	1.35%	116,341

2001 ACTUAL	2002				ACCOUNT NAME	2003			PERCENT INCREASE (DECREASE)	DOLLAR INCREASE (DECREASE)
	ADOPTED BUDGET	MODIFIED BUDGET	EXP THRU 08/31/2002	TOTAL ESTIMATE		REQUESTED	RECOMMENDED	ADOPTED		
INTERGOVERNMENT CHARGES FOR SERVICES										
3,050,931	6,208,597	6,208,597	2,149,562	6,244,497	State and Federal	6,472,064	6,462,064	6,462,064	4.08%	253,467
622,275	9,924,529	9,924,529	4,056,502	9,153,113	Outside Districts	9,987,302	10,137,302	10,137,302	2.14%	212,773
2,522,928	2,591,496	2,591,496	0	2,591,496	Schools & Special Districts	2,252,441	2,252,441	2,252,441	(13.08)%	(339,055)
511,860	913,166	891,092	737,305	925,426	Local Departments	1,010,646	1,010,646	1,010,646	10.67%	97,480
6,707,994	19,637,788	19,615,714	6,943,369	18,914,532	INTERGOVT CHARGES FOR SERVICES	19,722,453	19,862,453	19,862,453	1.14%	224,665
MISCELLANEOUS REVENUE										
5,617,308	3,546,027	3,546,927	1,357,247	4,643,883	Interest & Dividends	2,320,098	2,319,432	2,319,432	(34.59)%	(1,226,595)
418,683	512,428	519,628	395,772	521,628	Rent	517,078	517,078	517,078	0.91%	4,650
379,736	1,187,800	1,187,800	99,455	1,226,199	Property Sales & Loss Comp	1,188,900	1,188,900	1,188,900	0.09%	1,100
8,630,370	8,328,319	8,399,486	5,332,046	8,687,721	Other Miscellaneous Revenue	8,735,193	8,731,330	8,731,330	4.84%	403,011
1,000,854	0	0	0	0	Non-Operating Revenue	0	0	0	0.00%	0
16,046,951	13,574,574	13,653,841	7,184,520	15,079,431	MISCELLANEOUS REVENUE	12,761,269	12,756,740	12,756,740	(6.02)%	(817,834)
OTHER FINANCING SOURCES										
13,746	13,746	4,363,746	4,518,963	4,663,135	Gen Obligation Long-Term Debt	13,886	13,886	13,886	1.02%	140
12,910,691	8,461,799	14,779,605	6,821,922	15,023,428	Transfers From Other Funds	3,800,443	3,800,443	3,800,443	(55.09)%	(4,661,356)
0	11,145,203	23,107,126	0	21,454,141	Transfers From Fund Balance	7,613,878	8,538,878	8,538,878	(23.39)%	(2,606,325)
12,924,437	19,620,748	42,250,477	11,340,885	41,140,704	OTHER FINANCING SOURCES	11,428,207	12,353,207	12,353,207	(37.04)%	(7,267,541)
\$ 23,556,330	143,419,195	168,733,982	92,992,346	172,253,871	GRAND TOTAL	\$ 145,526,635	141,894,643	141,853,345	(1.09)%	\$ (1,565,850)

**MARATHON COUNTY
1993- 2003
EXPENSE BUDGET HISTORY BY ACTIVITY**

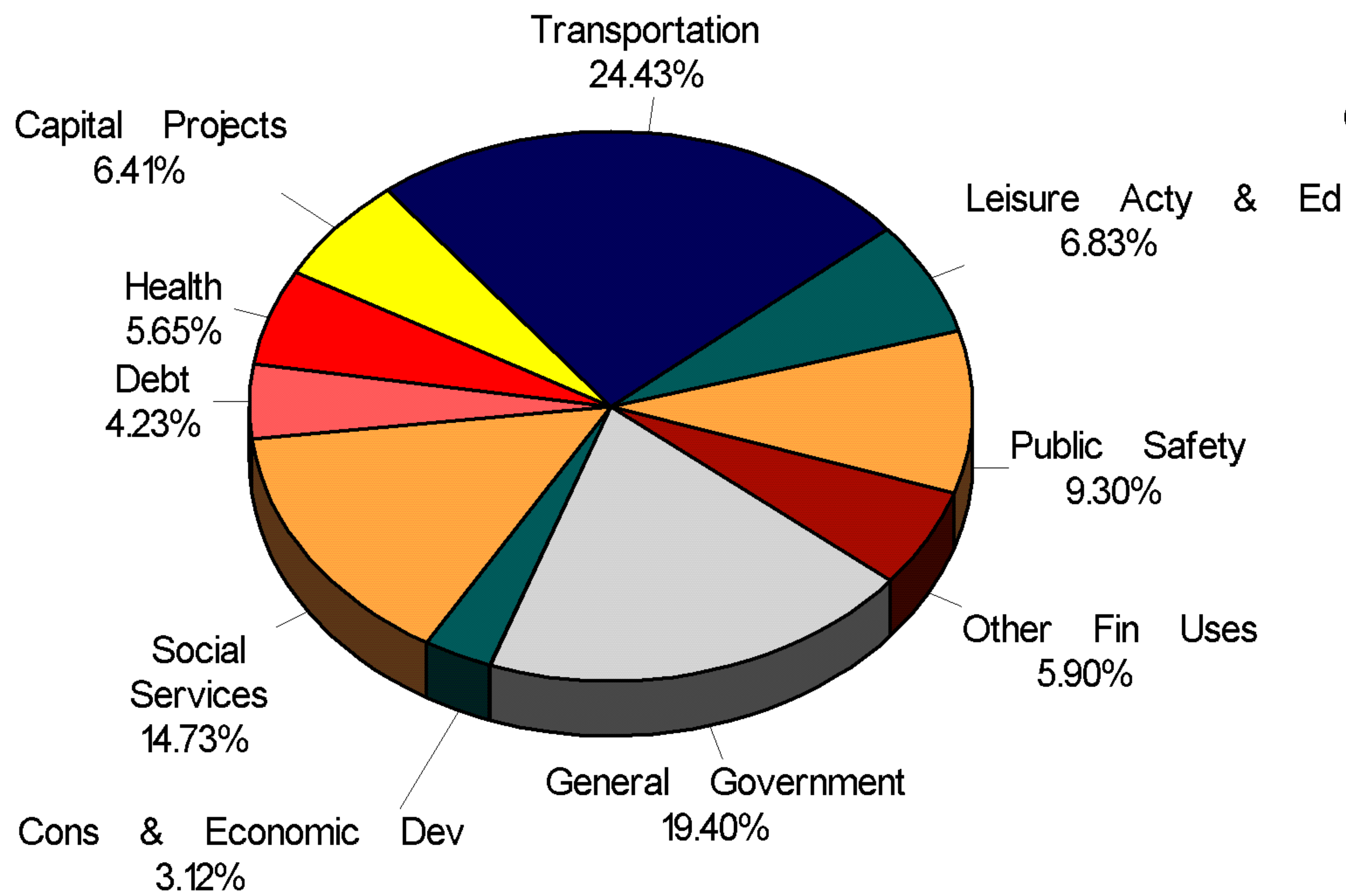
Year	General Government	Public Safety	Transportation	Health	Social Services	Leisure Activities & Education	Conservation & Economic Development	Debt Service	Capital Outlay	Other Financing Uses	Total Adopted Budget
1993	17,655,895	8,319,623	19,650,706	8,815,716	10,624,941	7,858,792	2,650,092	4,074,661	10,018,724	1,178,083	90,847,233
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	87,735,048
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	92,578,249
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	108,078,592
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	108,714,869
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	126,530,311
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	122,551,969
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	117,569,450
2001	26,781,561	12,881,276	28,266,236	7,801,990	18,127,157	9,637,608	1,816,088	6,344,057	6,786,448	5,309,063	123,751,484
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	143,419,195
2003	29,942,290	13,400,384	39,033,535	9,006,729	22,710,381	9,504,925	4,928,048	6,097,550	3,429,060	3,800,443	141,853,345

MARATHON COUNTY

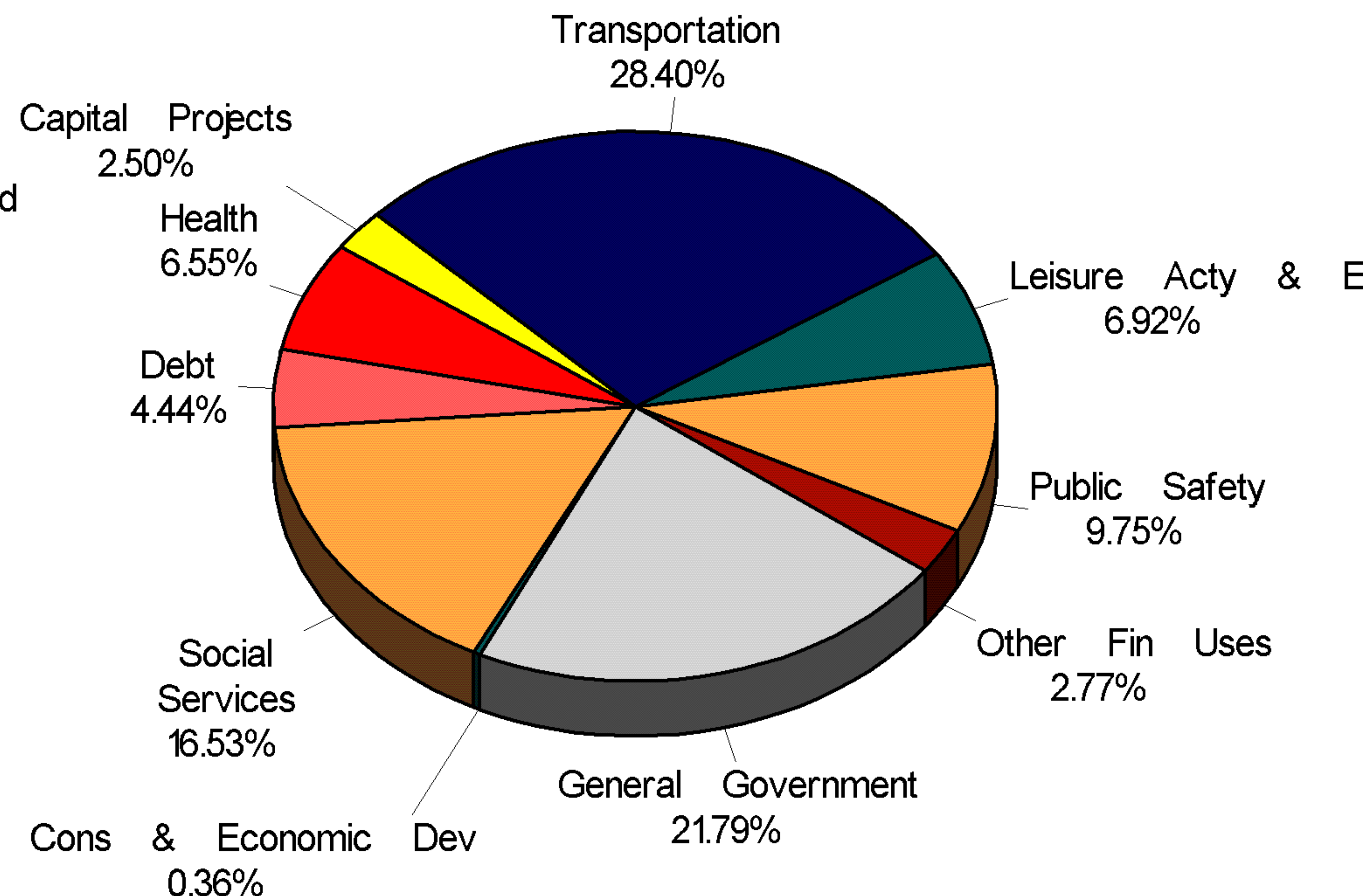
Expense Budget by Activity

ADOPTED 2002

ADOPTED 2003



\$143,419,195



\$141,853,345

**MARATHON COUNTY
2002 - 2003
EXPENSE BUDGET BY AGENCY WITHIN ACTIVITY**

2001 ACTUAL	2002				ACCOUNT NAME	2003			INCREASE (DECREASE)	INCREASE (DECREASE)
	ADOPTED BUDGET	MODIFIED BUDGET	EXP THRU 08/31/2002	TOTAL ESTIMATE		REQUESTED	RECOMMENDED	ADOPTED		
GENERAL GOVERNMENT										
\$ 306,640	323,680	323,680	197,770	324,106	Legislative	\$ 325,553	325,553	325,553	0.58%	\$ 1,873
2,372,913	2,487,985	2,502,985	1,627,485	2,541,310	Judicial	2,553,228	2,509,603	2,509,603	0.87%	21,618
180,829	284,255	286,321	187,932	286,546	Executive	317,966	292,966	292,966	3.06%	8,711
1,123,873	2,485,054	2,482,988	731,714	2,433,538	General Administration	2,510,466	2,350,130	2,350,130	(5.43)%	(134,924)
14,182,156	16,835,973	16,864,178	13,092,204	17,019,889	Financial Administration	19,088,677	18,320,848	18,320,848	8.82%	1,484,875
921,557	1,195,342	1,272,820	809,204	1,201,519	Legal	1,220,406	1,164,033	1,164,033	(2.62)%	(31,309)
451,568	508,191	508,191	300,931	462,517	Property Records and Control	486,464	483,464	483,464	(4.87)%	(24,727)
1,016,793	1,086,052	2,043,450	681,380	2,022,913	County Planning	2,013,291	1,937,224	1,937,224	78.37%	851,172
629,303	681,894	681,894	384,814	681,893	County Zoning	725,339	707,339	707,339	3.73%	25,445
1,447,972	1,936,130	1,936,130	1,081,056	1,831,303	Other General Government	1,862,730	1,851,130	1,851,130	(4.39)%	(85,000)
22,633,604	27,824,556	28,902,637	19,094,490	28,805,534	GENERAL GOVERNMENT	31,104,120	29,942,290	29,942,290	7.61%	2,117,734
PUBLIC SAFETY										
7,618,850	8,067,563	8,263,698	5,054,379	8,158,235	Sheriff	8,294,164	8,214,839	8,214,839	1.83%	147,276
155,065	183,099	244,607	95,193	225,537	Emergency Ser & Disaster Ctrl	181,033	179,483	179,483	(1.97)%	(3,616)
3,139,395	3,493,842	3,674,407	2,215,197	3,660,820	Corrections - Adult	3,718,295	3,702,495	3,702,495	5.97%	208,653
763,152	869,809	900,709	522,893	883,847	Corrections - Juvenile - Sheriff	947,920	927,920	927,920	6.68%	58,111
580,203	727,420	737,333	400,428	747,608	Shelter Home-Sheriff	764,749	108,061	375,647	(48.36)%	(351,773)
12,256,665	13,341,733	13,820,754	8,288,090	13,676,047	PUBLIC SAFETY	13,906,161	13,132,798	13,400,384	0.43%	58,651
TRANSPORTATION										
12,650,896	33,066,660	33,566,660	12,658,910	35,623,089	Highway	37,803,212	36,847,072	36,805,774	11.30%	3,739,114
2,224,414	1,966,982	1,966,982	1,287,082	1,959,809	CW Airport	2,227,761	2,227,761	2,227,761	13.26%	260,779
14,875,310	35,033,642	35,533,642	13,945,992	37,582,898	TRANSPORTATION	40,030,973	39,074,833	39,033,535	11.42%	3,999,893
HEALTH										
3,702,832	3,633,820	3,976,035	2,441,001	3,925,207	General Health	3,318,673	3,254,862	3,254,862	(10.43)%	(378,958)
2,679,014	4,473,268	5,474,268	1,051,510	4,292,782	Sanitation	5,751,867	5,751,867	5,751,867	28.58%	1,278,599
6,381,846	8,107,088	9,450,303	3,492,511	8,217,989	HEALTH	9,070,540	9,006,729	9,006,729	11.10%	899,641

2001 ACTUAL	2002				ACCOUNT NAME	2003			INCREASE (DECREASE)	INCREASE (DECREASE)
	ADOPTED BUDGET	MODIFIED BUDGET	EXP THRU 08/31/2002	TOTAL ESTIMATE		REQUESTED	RECOMMENDED	ADOPTED		
SOCIAL SERVICES										
17,931,023	17,893,272	18,012,454	11,536,100	19,372,121	Provided Serv/Admin - Soc Srv	19,781,931	19,856,719	19,656,719	9.85%	1,763,447
158,656	165,835	172,121	106,329	165,835	Veterans	171,741	171,991	171,991	3.71%	6,156
2,945,945	3,062,686	3,194,745	1,897,503	3,205,181	Older Americans	2,881,671	2,881,671	2,881,671	(5.91)%	(181,015)
21,035,624	21,121,793	21,379,320	13,539,932	22,743,137	SOCIAL SERVICES	22,835,343	22,910,381	22,710,381	8.47%	1,588,588
LEISURE ACTIVITIES & EDUCATION										
3,107,656	3,187,340	3,358,043	2,038,741	3,292,771	Library	3,272,947	3,220,795	3,220,795	1.05%	33,455
2,609,016	2,448,182	2,847,482	1,629,863	2,756,503	Public Areas	2,612,956	2,595,947	2,595,947	6.04%	147,765
365,494	389,623	414,156	206,679	400,624	University Extension Program	325,205	326,057	326,057	(16.31)%	(63,566)
3,797,544	3,773,142	3,773,142	0	3,773,142	Special Education	3,362,126	3,362,126	3,362,126	(10.89)%	(411,016)
9,879,710	9,798,287	10,392,823	3,875,283	10,223,040	LEISURE ACTIVITIES & EDUCATION	9,573,234	9,504,925	9,504,925	(2.99)%	(293,362)
CONSERVATION & ECONOMIC DEVELOPMENT										
182,067	583,143	649,691	287,956	601,398	Forest Resources	657,297	657,297	657,297	12.72%	74,154
900,688	1,390,256	1,513,368	466,499	1,413,253	Agricultural Resources	1,121,435	1,181,272	1,181,272	(15.03)%	(208,984)
306,000	0	0	0	0	Economic Development	0	0	0	0.00%	0
2,592,195	2,494,785	2,787,868	1,450,573	2,330,609	Employment & Training	3,089,479	3,089,479	3,089,479	23.84%	594,694
3,980,950	4,468,184	4,950,927	2,205,028	4,345,260	CONSERVATION & EC DEVELOP	4,868,211	4,928,048	4,928,048	10.29%	459,864
DEBT SERVICE										
7,228,978	6,072,340	12,086,493	6,402,359	12,150,144	Debt Redemption	6,942,550	6,097,550	6,097,550	0.42%	25,210
7,228,978	6,072,340	12,086,493	6,402,359	12,150,144	DEBT SERVICE	6,942,550	6,097,550	6,097,550	0.42%	25,210
CAPITAL PROJECTS										
4,466,829	9,189,773	17,437,478	2,554,620	17,397,199	Capital Projects	3,395,060	3,496,646	3,429,060	(62.69)%	(5,760,713)
4,466,829	9,189,773	17,437,478	2,554,620	17,397,199	CAPITAL PROJECTS	3,395,060	3,496,646	3,429,060	(62.69)%	(5,760,713)
OTHER FINANCING USES										
12,910,691	8,461,799	14,779,605	6,821,922	15,006,928	Transfers to Other Funds	3,800,443	3,800,443	3,800,443	(55.09)%	(4,661,356)
12,910,691	8,461,799	14,779,605	6,821,922	15,006,928	OTHER FINANCING USES	3,800,443	3,800,443	3,800,443	(55.09)%	(4,661,356)
\$115,650,207	143,419,195	168,733,982	80,220,227	170,148,176	GRAND TOTAL	\$ 145,526,635	141,894,643	141,853,345	(1.09)%	\$ (1,565,850)

**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
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)%
2002	2003	6,799,167,800	4.75%	254,558,260	6,544,609,540	4.55%	39,846,548	4.45%	6.0884	(0.11)%

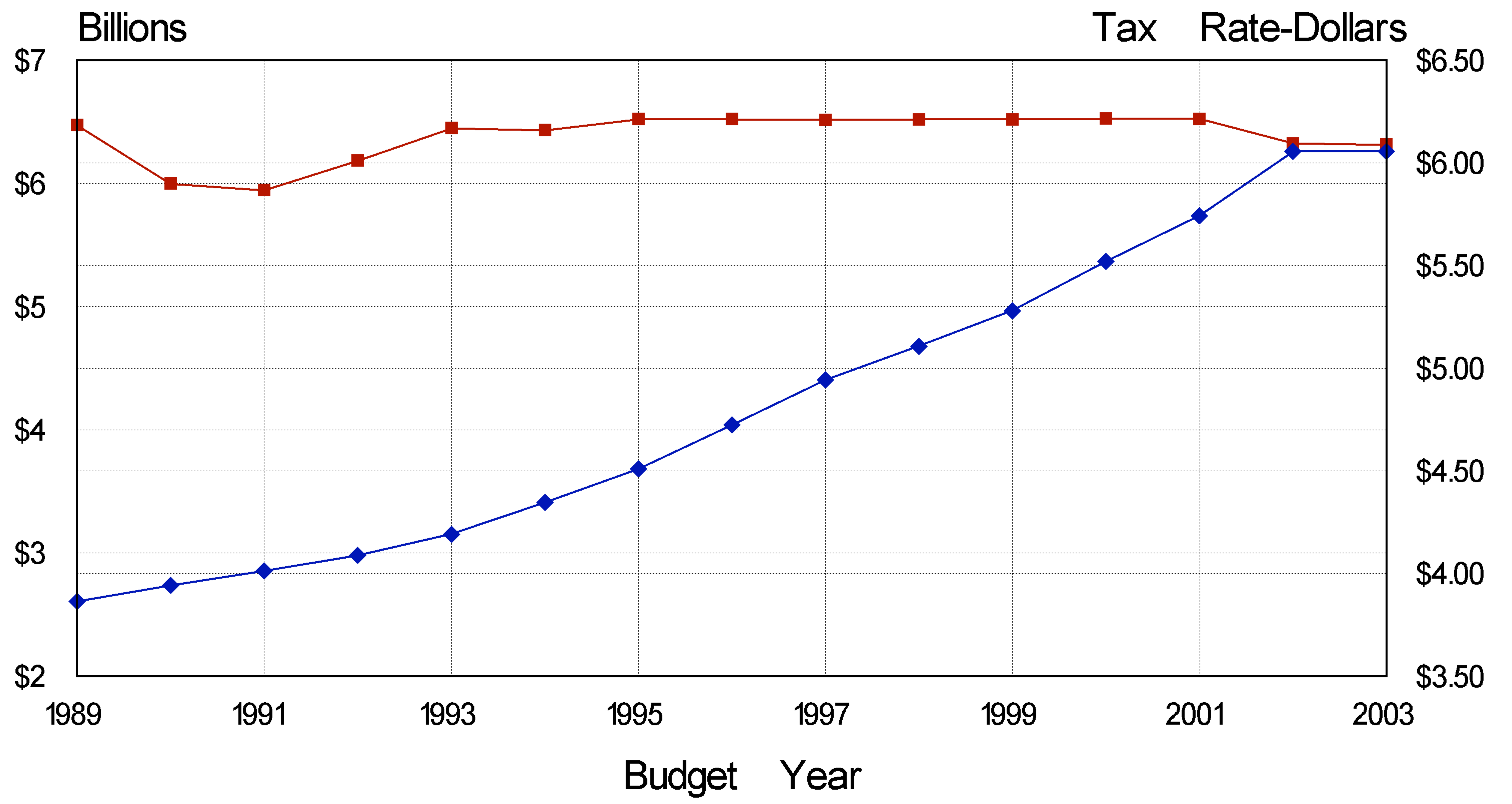
SOURCE: Wisconsin Department of Revenue, Bureau of Property Tax Statistical Report of Property Valuations; the Annual Audited Financial Statements and the Adopted Budgets for Marathon County.

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

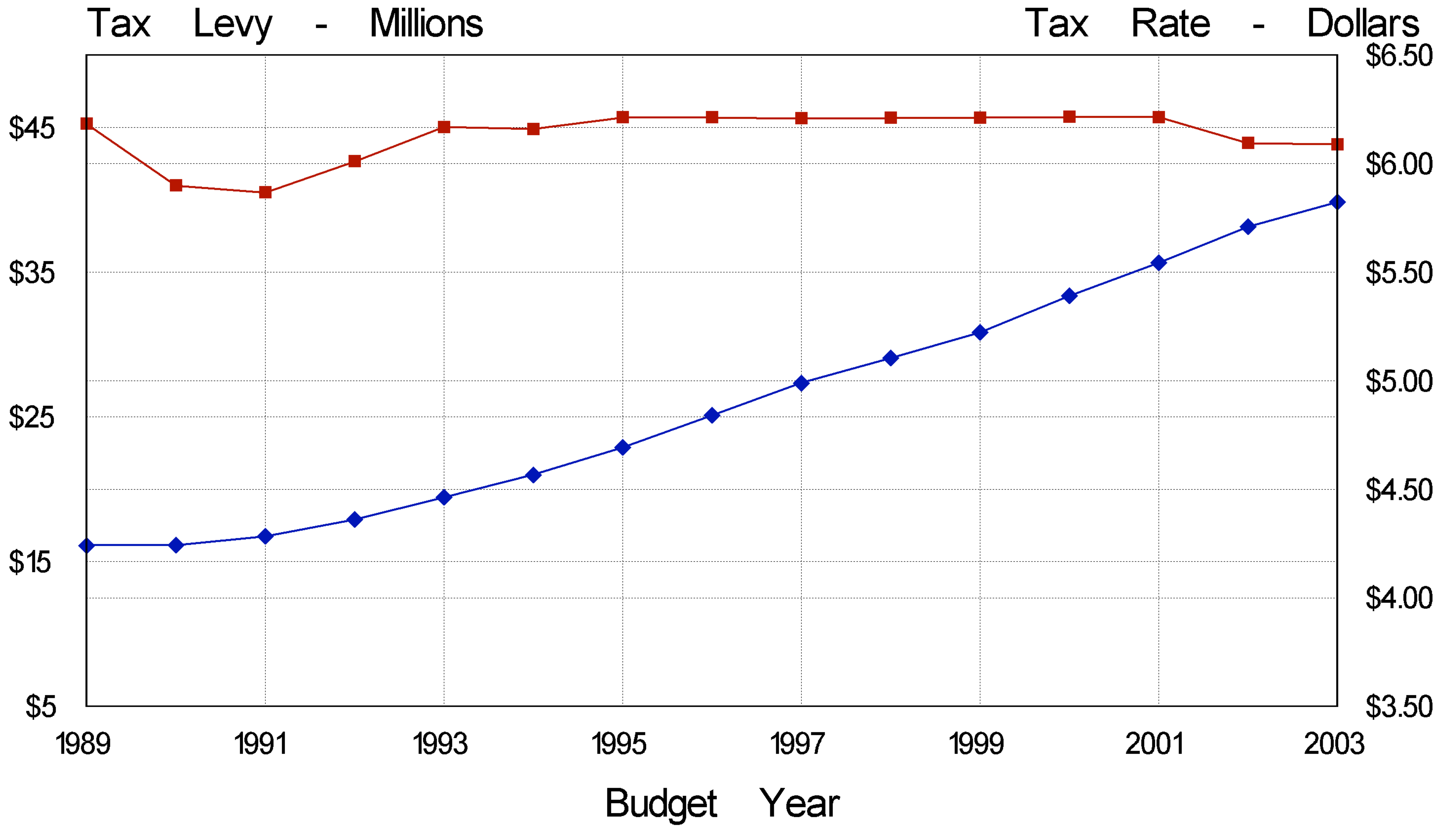
Equalized Value & Tax Rates



◆ Equalized Value ■ Tax Rate

MARATHON COUNTY

Tax Levy & Rates

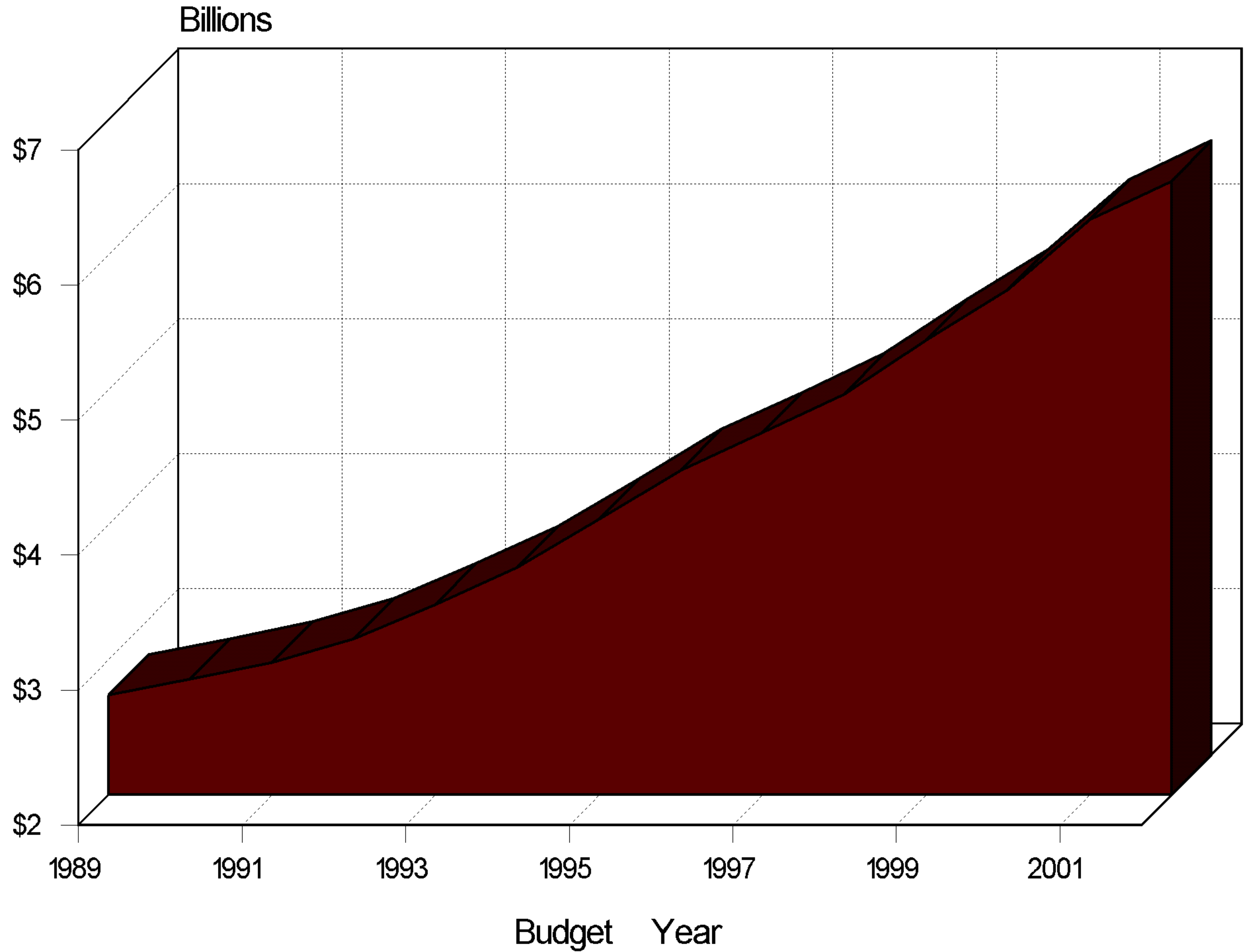


◆ Tax Levy ■ Tax Rate

MARATHON COUNTY

Equalized Value

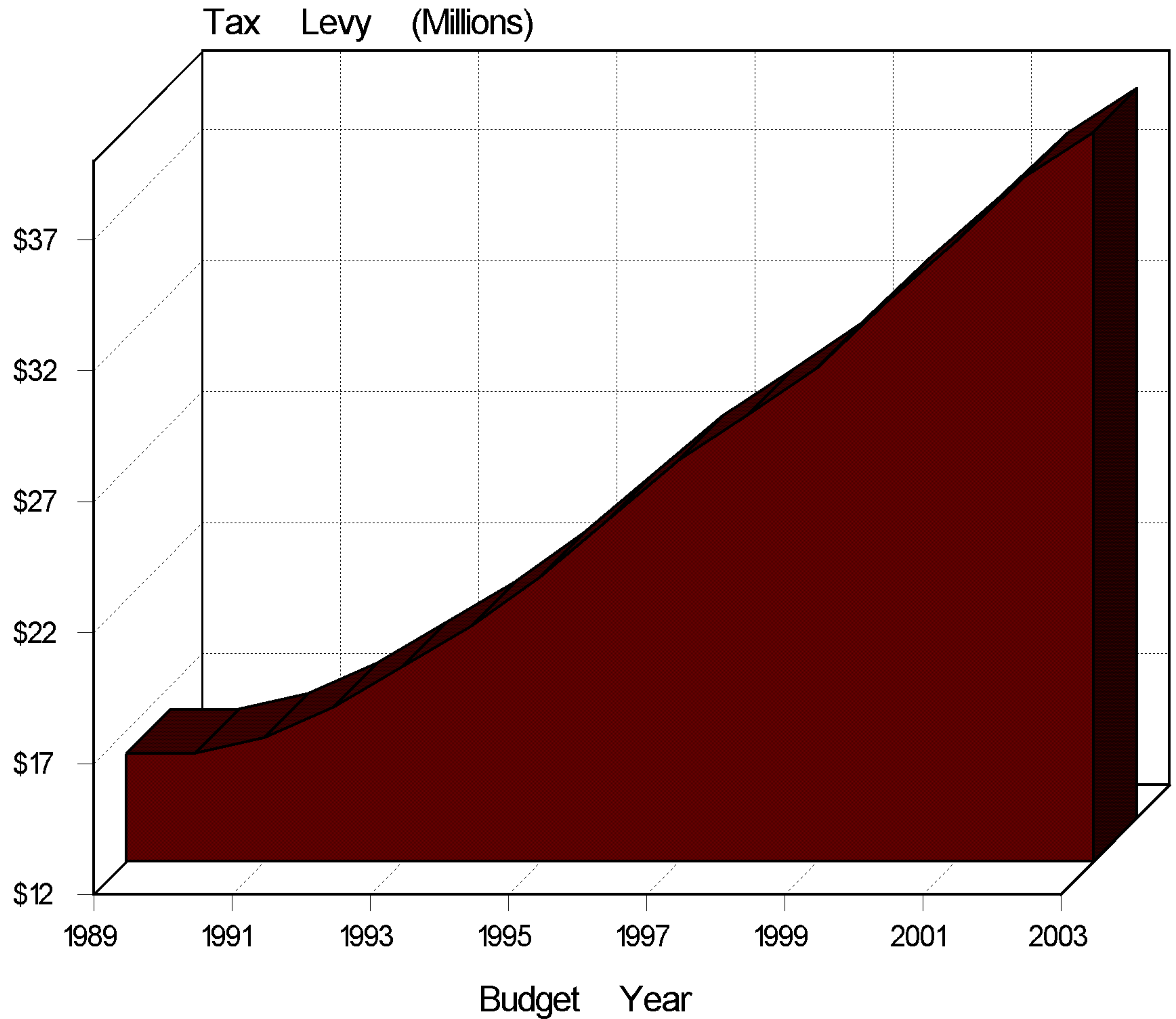
Levy Year	Equalized Value
1989	2,738,442,740
1990	2,853,913,190
1991	2,980,698,540
1992	3,154,101,340
1993	3,410,652,340
1994	3,685,065,640
1995	4,042,110,840
1996	4,405,379,440
1997	4,680,426,940
1998	4,967,829,640
1999	5,368,291,040
2000	5,738,954,640
2001	6,259,667,840
2002	6,544,609,540



MARATHON COUNTY

Tax Levy

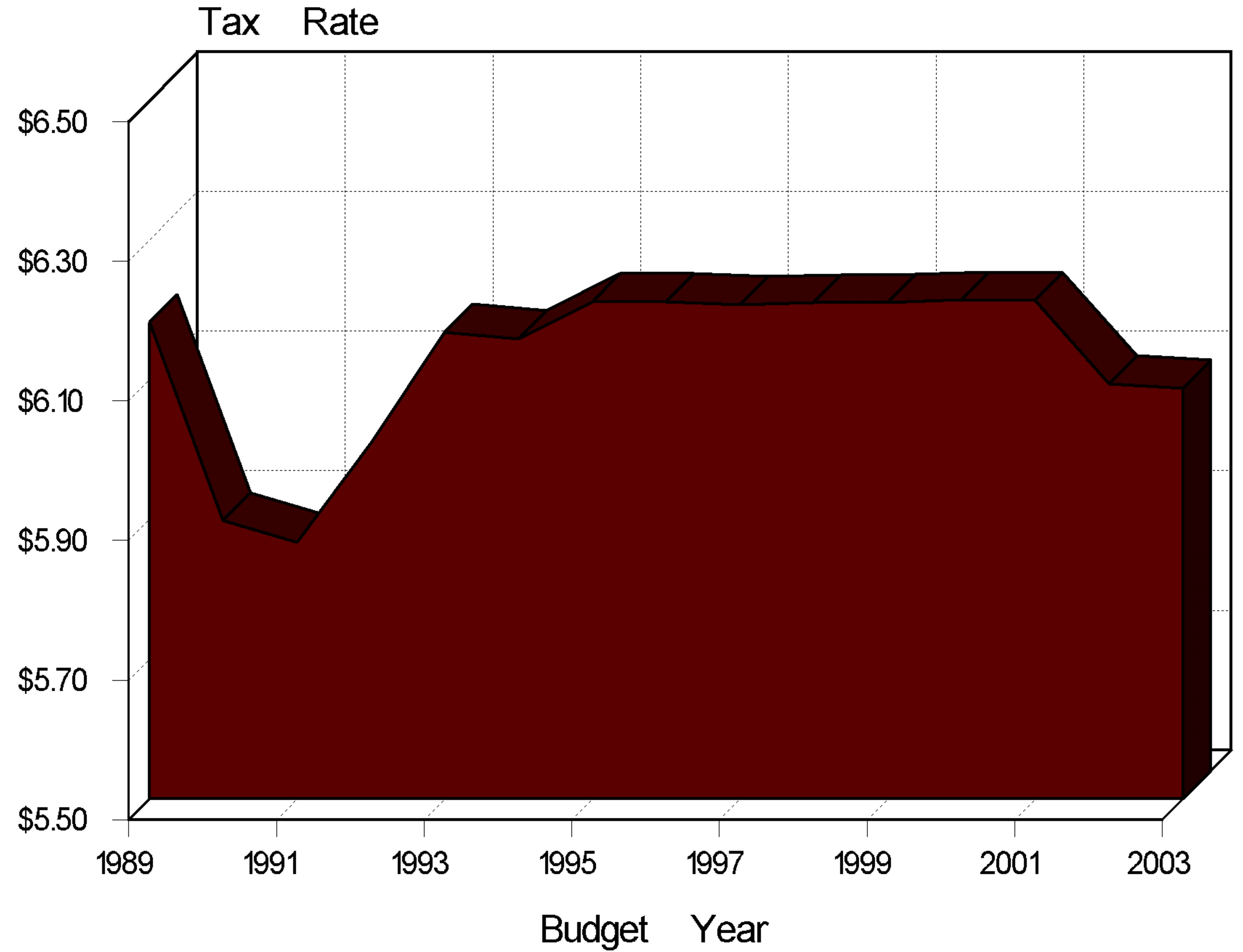
Budget Year	Tax Levy
1989	16,128,236
1990	16,151,809
1991	16,743,623
1992	17,913,223
1993	19,456,563
1994	21,006,795
1995	22,893,158
1996	25,111,275
1997	27,349,954
1998	29,068,916
1999	30,856,382
2000	33,363,392
2001	35,660,957
2002	38,149,579
2003	39,846,548



MARATHON COUNTY

Tax Rates

Budget Year	Tax Rate
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
2003	6.0884



**MARATHON COUNTY
COLLECTED 2002 - 2003
MUNICIPALITIES TAX RATE AND LEVY COMPARISON**

MUNICIPALITY	2001 EQUALIZED VALUE	2001 TAX LEVY TO BE COLLECTED IN 2002	TAX RATE	2002 EQUALIZED VALUE	2002 TAX LEVY TO BE COLLECTED IN 2003	TAX RATE	LEVY DOLLAR INCREASE	LEVY PERCENT INCREASE	EQUALIZED VALUE DOLLAR INCREASE	EQUALIZED VALUE PERCENT INCREASE
TOWN										
Bergen	\$ 39,399,600	240,932	6.1151	40,803,700	249,293	6.1096	8,361	3.47%	\$ 1,404,100	3.56%
Berlin	47,414,800	289,946	6.1151	50,685,300	309,666	6.1096	19,720	6.80%	3,270,500	6.90%
Bern	24,508,900	149,874	6.1151	25,509,700	155,854	6.1096	5,980	3.99%	1,000,800	4.08%
Bevent	64,201,800	392,600	6.1151	70,550,700	431,035	6.1096	38,435	9.79%	6,348,900	9.89%
Brighton	29,469,100	180,206	6.1151	28,677,300	175,206	6.1096	(5,000)	(2.77)%	(791,800)	(2.69)%
Cassel	41,899,100	256,217	6.1151	42,377,000	258,906	6.1096	2,689	1.05%	477,900	1.14%
Cleveland	56,941,800	348,204	6.1151	61,278,600	374,387	6.1096	26,183	7.52%	4,336,800	7.62%
Day	42,596,900	260,484	6.1151	43,765,000	267,386	6.1096	6,902	2.65%	1,168,100	2.74%
Easton	55,068,700	336,750	6.1151	57,780,600	353,015	6.1096	16,265	4.83%	2,711,900	4.92%
Eau Pleine	39,378,000	240,800	6.1151	39,649,500	242,242	6.1096	1,442	0.60%	271,500	0.69%
Elderon	36,168,700	221,175	6.1151	39,440,900	240,967	6.1096	19,792	8.95%	3,272,200	9.05%
Emmet	43,844,000	268,110	6.1151	45,907,600	280,476	6.1096	12,366	4.61%	2,063,600	4.71%
Frankfort	29,262,100	178,940	6.1151	29,009,200	177,234	6.1096	(1,706)	(0.95)%	(252,900)	(0.86)%
Franzen	31,650,000	193,543	6.1151	33,561,400	205,046	6.1096	11,503	5.94%	1,911,400	6.04%
Green Valley	35,597,800	217,684	6.1151	35,868,600	219,142	6.1096	1,458	0.67%	270,800	0.76%
Guenther	22,452,500	137,299	6.1151	22,430,800	137,043	6.1096	(256)	(0.19)%	(21,700)	(0.10)%
Halsey	24,132,500	147,572	6.1151	24,451,300	149,387	6.1096	1,815	1.23%	318,800	1.32%
Hamburg	37,606,800	229,969	6.1151	38,611,700	235,901	6.1096	5,932	2.58%	1,004,900	2.67%
Harrison	20,731,100	126,773	6.1151	22,436,900	137,080	6.1096	10,307	8.13%	1,705,800	8.23%
Hewitt	33,336,100	203,853	6.1151	34,969,400	213,648	6.1096	9,795	4.81%	1,633,300	4.90%
Holton	37,628,500	230,102	6.1151	36,433,000	222,590	6.1096	(7,512)	(3.26)%	(1,195,500)	(3.18)%
Hull	33,427,500	204,412	6.1151	32,696,900	199,764	6.1096	(4,648)	(2.27)%	(730,600)	(2.19)%
Johnson	37,616,300	230,027	6.1151	37,896,400	231,531	6.1096	1,504	0.65%	280,100	0.74%
Knowlton	122,887,900	751,471	6.1151	132,532,200	809,716	6.1096	58,245	7.75%	9,644,300	7.85%
Kronenwetter	224,137,900	1,370,624	6.1151	246,889,500	1,508,391	6.1096	137,767	10.05%	22,751,600	10.15%
Maine	145,224,600	888,062	6.1151	149,100,100	910,939	6.1096	22,877	2.58%	3,875,500	2.67%
Marathon	62,091,800	379,697	6.1151	66,884,200	408,634	6.1096	28,937	7.62%	4,792,400	7.72%
McMillian ✓	110,550,000	615,382	5.5666	118,993,900	664,041	5.5805	48,659	7.91%	8,443,900	7.64%
Mosinee	105,713,800	646,450	6.1151	117,520,400	718,000	6.1096	71,550	11.07%	11,806,600	11.17%
Norrie	49,617,900	303,418	6.1151	54,625,300	333,738	6.1096	30,320	9.99%	5,007,400	10.09%
Plover	32,129,300	196,474	6.1151	35,451,400	216,593	6.1096	20,119	10.24%	3,322,100	10.34%
Reid	69,030,100	422,125	6.1151	73,175,300	447,070	6.1096	24,945	5.91%	4,145,200	6.00%

MUNICIPALITY	2001 EQUALIZED VALUE	2001 TAX LEVY TO BE COLLECTED IN 2002	TAX RATE	2002 EQUALIZED VALUE	2002 TAX LEVY TO BE COLLECTED IN 2003	TAX RATE	LEVY DOLLAR INCREASE	LEVY PERCENT INCREASE	EQUALIZED VALUE DOLLAR INCREASE	EQUALIZED VALUE PERCENT INCREASE
Rib Falls	41,980,900	256,717	6.1151	45,752,300	279,527	6.1096	22,810	8.89%	3,771,400	8.98%
Rib Mountain	503,031,300	3,076,083	6.1151	534,572,900	3,266,016	6.1096	189,933	6.17%	31,541,600	6.27%
Rietbrock	33,915,600	207,397	6.1151	34,301,200	209,566	6.1096	2,169	1.05%	385,600	1.14%
Ringle	76,076,400	465,214	6.1151	79,997,800	488,753	6.1096	23,539	5.06%	3,921,400	5.15%
Spencer	58,777,700	359,431	6.1151	62,475,600	381,700	6.1096	22,269	6.20%	3,697,900	6.29%
Stettin	162,226,200	992,028	6.1151	172,418,400	1,053,405	6.1096	61,377	6.19%	10,192,200	6.28%
Texas	87,212,800	533,314	6.1151	93,157,200	569,151	6.1096	35,837	6.72%	5,944,400	6.82%
Wausau	117,741,500	720,000	6.1151	121,582,600	742,819	6.1096	22,819	3.17%	3,841,100	3.26%
Weston	27,557,000	168,514	6.1151	30,503,500	186,364	6.1096	17,850	10.59%	2,946,500	10.69%
Wien	30,782,000	188,235	6.1151	31,890,600	194,838	6.1096	6,603	3.51%	1,108,600	3.60%
TOWN TOTAL	\$ 2,925,017,300	17,826,108	6.0944	3,096,615,900	18,856,060	6.0892	1,029,952	5.78%	\$ 171,598,600	5.87%
VILLAGE										
Athens	36,129,500	220,935	6.1151	35,444,600	216,552	6.1096	(4,383)	(1.98)%	\$ (684,900)	(1.90)%
Birnamwood*	540,300	3,295	6.0987	565,100	3,437	6.0825	142	4.32%	24,800	4.59%
Brokaw	31,771,600	194,286	6.1151	30,874,400	188,630	6.1096	(5,656)	(2.91)%	(897,200)	(2.82)%
Dorchester*	115,400	704	6.0987	105,100	639	6.0825	(65)	(9.19)%	(10,300)	(8.93)%
Edgar	47,190,500	288,574	6.1151	50,609,800	309,205	6.1096	20,631	7.15%	3,419,300	7.25%
Elderon*	5,069,100	30,915	6.0987	5,265,700	32,029	6.0825	1,114	3.60%	196,600	3.88%
Fenwood	4,171,700	25,510	6.1151	4,352,400	26,591	6.1096	1,081	4.24%	180,700	4.33%
Hatley	21,453,700	131,191	6.1151	21,674,700	132,423	6.1096	1,232	0.94%	221,000	1.03%
Marathon	93,383,700	571,050	6.1151	85,898,700	524,805	6.1096	(46,245)	(8.10)%	(7,485,000)	(8.02)%
Rothschild*	270,133,200	1,647,472	6.0987	278,150,200	1,691,851	6.0825	44,379	2.69%	8,017,000	2.97%
Spencer*	66,565,800	405,967	6.0987	70,182,400	426,885	6.0825	20,918	5.15%	3,616,600	5.43%
Stratford	50,675,000	309,882	6.1151	53,711,500	328,155	6.1096	18,273	5.90%	3,036,500	5.99%
Unity*	6,814,800	41,562	6.0987	7,216,300	43,893	6.0825	2,331	5.61%	401,500	5.89%
Weston*	520,555,400	3,174,729	6.0987	546,836,900	3,326,141	6.0825	151,412	4.77%	26,281,500	5.05%
VILLAGE TOTAL	\$ 1,154,569,700	7,046,072	6.1028	1,190,887,800	7,251,236	6.0889	205,164	2.91%	\$ 36,318,100	3.15%
CITY										
Abbotsford*✓	21,335,290	118,415	5.5502	19,929,290	110,675	5.5534	(7,740)	(6.54)%	\$ (1,406,000)	(6.59)%
Colby*✓	11,844,000	65,736	5.5502	12,385,300	68,780	5.5534	3,044	4.63%	541,300	4.57%
Marshfield✓	64,266,200	357,741	5.5666	61,882,800	345,334	5.5805	(12,407)	(3.47)%	(2,383,400)	(3.71)%
Mosinee	172,762,700	1,056,460	6.1151	179,836,200	1,098,724	6.1096	42,264	4.00%	7,073,500	4.09%
Schofield	165,001,800	1,009,001	6.1151	163,417,900	998,415	6.1096	(10,586)	(1.05)%	(1,583,900)	(0.96)%
Wausau	1,744,870,850	10,670,046	6.1151	1,819,654,350	11,117,324	6.1096	447,278	4.19%	74,783,500	4.29%
CITY TOTAL	\$ 2,180,080,840	13,277,399	6.0903	2,257,105,840	13,739,252	6.0871	461,853	3.48%	\$ 77,025,000	3.53%
COUNTY TOTAL	\$ 6,259,667,840	38,149,579	6.0945	6,544,609,540	39,846,548	6.0884	1,696,969	4.45%	\$ 284,941,700	4.55%

*No Bridge Aid ✓No Library Tax

**MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
1999 - 2003**

DEPARTMENT	EXPENSES			REVENUES			TAX LEVY		
	EXPENSES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	TAX LEVY	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
ADMINISTRATOR									
2003	292,966	8,711	3.06%	1,250	250	25.00%	291,716	8,461	2.99%
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%
AGING & DISABILITY RESOURCE CENTER									
2003	2,881,671	(181,015)	(5.91)%	2,725,672	(116,229)	(4.09)%	155,999	(64,786)	(29.34)%
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%
BUILDING MAINTENANCE									
2003	1,851,130	(85,000)	(4.39)%	36,900	0	0.00%	1,814,230	(85,000)	(4.48)%
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%
CAPITAL IMPROVEMENTS									
2003	3,429,060	(5,760,713)	(62.69)%	3,229,060	(4,817,713)	(59.87)%	200,000	(943,000)	(82.50)%
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%

DEPARTMENT	EXPENSES			REVENUES			TAX LEVY		
	EXPENSES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	TAX LEVY	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
CLERK OF CIRCUIT COURTS									
2003	2,378,475	21,383	0.91%	1,777,950	162,000	10.03%	600,525	(140,617)	(18.97)%
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%
CONTINGENCY									
2003	700,000	(85,000)	(10.83)%	0	0	0.00%	700,000	(85,000)	(10.83)%
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%
CORPORATION COUNSEL									
2003	507,580	21,075	4.33%	204,243	7,546	3.84%	303,337	13,529	4.67%
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%
COUNTY BOARD OF SUPERVISORS									
2003	325,553	1,873	0.58%	0	0	0.00%	325,553	1,873	0.58%
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	24,134	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%
COUNTY CLERK									
2003	818,930	1,804	0.22%	244,000	(1,455)	(0.59)%	574,930	3,259	0.57%
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)%

DEPARTMENT	EXPENSES			REVENUES			TAX LEVY		
	EXPENSES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	TAX LEVY	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
DEBT SERVICE									
2003	5,336,165	17,044	0.32%	406,165	(60,880)	(13.04)%	4,930,000	77,924	1.61%
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%
DISTRICT ATTORNEY									
2003	656,453	(52,384)	(7.39)%	155,461	(58,247)	(27.26)%	500,992	5,863	1.18%
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%
EMPLOYMENT & TRAINING									
2003	3,232,226	737,441	29.56%	3,189,925	721,852	29.25%	42,301	15,589	58.36%
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%
FINANCE									
2003	496,800	(26,813)	(5.12)%	53,659	(23,911)	(30.83)%	443,141	(2,902)	(0.65)%
2002	523,613	23,213	4.64%	77,570	25,066	47.74%	446,043	(1,853)	(0.41)%
2001	500,400	(248,480)	(33.27)%	52,504	(1,419)	(2.63)%	447,896	(248,061)	(35.64)%
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)%
FINANCE-GENERAL COUNTY INSURANCE									
2003	349,673	59,952	20.69%	0	0	0.00%	349,673	59,952	20.69%
2002	289,721	28,414	10.87%	0	0	0.00%	289,721	28,414	10.87%
2001	261,307	261,307	0.00%	0	0	0.00%	261,307	261,307	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%

DEPARTMENT	EXPENSES			REVENUES			TAX LEVY		
	EXPENSES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	TAX LEVY	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
FORESTRY									
2003	657,297	74,154	12.72%	598,163	55,883	10.31%	59,134	18,271	44.71%
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)%
HEALTH									
2003	3,254,862	(378,958)	(10.43)%	1,026,303	(213,185)	(17.20)%	2,228,559	(165,773)	(6.92)%
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%
HIGHWAY									
2003	36,805,774	3,739,114	11.31%	29,429,677	2,526,816	9.39%	7,376,097	1,212,298	19.67%
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%
INSURANCE									
2003	8,662,696	678,167	8.49%	8,662,696	678,167	8.49%	0	0	0.00%
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%
JUVENILE DISPOSITION AND INTAKE									
2003	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%

DEPARTMENT	EXPENSES			REVENUES			TAX LEVY		
	EXPENSES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	TAX LEVY	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
LAND CONSERVATION									
2003	1,181,272	(208,984)	(15.03)%	1,005,910	(214,352)	(17.57)%	175,362	5,368	3.16%
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%
LANDFILL									
2003	5,751,867	1,278,599	28.58%	5,751,867	1,278,599	28.58%	0	0	0.00%
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)%
LANDFILL - DEBT									
2003	256,332	(458)	(0.18)%	256,332	(458)	(0.18)%	0	0	0.00%
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)%
LIBRARY									
2003	3,220,795	33,455	1.05%	168,571	(2,704)	(1.58)%	3,052,224	36,159	1.20%
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%
MEDICAL EXAMINER									
2003	131,128	235	0.18%	0	0	0.00%	131,128	235	0.18%
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)%

DEPARTMENT	EXPENSES			REVENUES			TAX LEVY		
	EXPENSES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	TAX LEVY	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
PARKS									
2003	2,276,419	179,256	8.55%	757,362	95,969	14.51%	1,519,057	83,287	5.80%
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%
PERSONNEL									
2003	831,200	(51,728)	(5.86)%	176,900	100	0.06%	654,300	(51,828)	(7.34)%
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)%
PLANNING\JUSTICE SYSTEM ALTERNATIVES									
2003	1,937,224	851,172	78.37%	1,019,030	815,113	399.73%	918,194	36,059	4.09%
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%
REGISTER OF DEEDS									
2003	513,950	5,759	1.13%	699,459	16,983	2.49%	(185,509)	(11,224)	(6.44)%
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)%
SHERIFF\EMERGENCY GOVERNMENT									
2003	8,394,322	143,660	1.74%	536,657	23,395	4.56%	7,857,665	120,265	1.55%
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%

DEPARTMENT	EXPENSES			REVENUES			TAX LEVY		
	EXPENSES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	TAX LEVY	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
SHERIFF-ADULT CORRECTION FACILITY									
2003	3,702,495	208,653	5.97%	607,647	116,680	23.77%	3,094,848	91,973	3.06%
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%
SHERIFF-JUVENILE DETENTION CENTER									
2003	1,035,981	166,172	19.10%	198,200	(1,800)	(0.90)%	837,781	167,972	25.08%
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%
SHERIFF-SHELTER HOME									
2003	267,586	(459,834)	(63.21)%	0	(128,200)	(100.00)%	267,586	(331,634)	(55.34)%
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)%
SNOWMOBILE\CROSS COUNTRY SKI TRAIL\ATV									
2003	319,528	(31,491)	(8.97)%	257,740	(34,748)	(11.88)%	61,788	3,257	5.56%
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%
SOCIAL SERVICES\CHILD SUPPORT									
2003	19,664,704	1,771,432	9.90%	13,691,549	1,346,228	10.90%	5,973,155	425,204	7.66%
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%

DEPARTMENT	EXPENSES			REVENUES			TAX LEVY		
	EXPENSES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	TAX LEVY	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
SUPPORT OTHER AGENCIES (See pages A63 through A65)									
2003	8,333,085	799,857	10.62%	0	0	0.00%	8,333,085	799,857	10.62%
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%
TRANSFERS BETWEEN FUNDS									
2003	3,225,060	(5,236,739)	(61.89)%	3,225,060	(5,236,739)	(61.89)%	0	0	0.00%
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%
TREASURER									
2003	478,594	(26,288)	(5.21)%	14,992,725	(462,082)	(2.99)%	(14,514,131)	435,794	2.92%
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)%
UW-EXTENSION									
2003	326,057	(63,566)	(16.31)%	12,923	(27,729)	(68.21)%	313,134	(35,837)	(10.27)%
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%
VETERANS ADMINISTRATION									
2003	171,991	6,156	3.71%	13,000	0	0.00%	158,991	6,156	4.03%
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)%

DEPARTMENT	EXPENSES			REVENUES			TAX LEVY		
	EXPENSES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	TAX LEVY	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
ZONING									
2003	707,339	25,445	3.73%	405,636	39,480	10.78%	301,703	(14,035)	(4.45)%
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)%
CENTRAL WISCONSIN AIRPORT									
2003	2,621,926	654,944	33.30%	2,621,926	654,944	33.30%	0	0	0.00%
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%
CENTRAL WISCONSIN AIRPORT DEBT									
2003	505,053	8,624	1.74%	505,053	8,624	1.74%	0	0	0.00%
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)%
SPECIAL EDUCATION									
2003	3,662,126	(411,016)	(10.89)%	3,362,126	(411,016)	(10.89)%	0	0	0.00%
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%
TOTALS									
2003	141,853,345	(1,565,850)	(1.09)%	102,006,797	(3,262,819)	(3.10)%	39,846,548	1,696,969	4.45%
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%

**MARATHON COUNTY
FIVE-YEAR SUPPORT FOR OTHER AGENCIES COMPARISON
1999 - 2003**

AGENCY	EXPENSE			REVENUE			TAX LEVY		
	DOLLARS	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	DOLLARS	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	DOLLARS	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
BADGER STATE GAMES									
2003	12,000	(4,000)	(25.00)%	0	0	0.00%	12,000	(4,000)	(25.00)%
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%
COMMUNITY ACTION									
2003	30,000	0	0.00%	0	0	0.00%	30,000	0	0.00%
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%
ECONOMIC DEVELOPMENT									
2003	114,680	0	0.00%	0	0	0.00%	114,680	0	0.00%
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)%
HISTORICAL SOCIETY									
2003	46,998	10	0.02%	0	0	0.00%	46,998	10	0.02%
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%

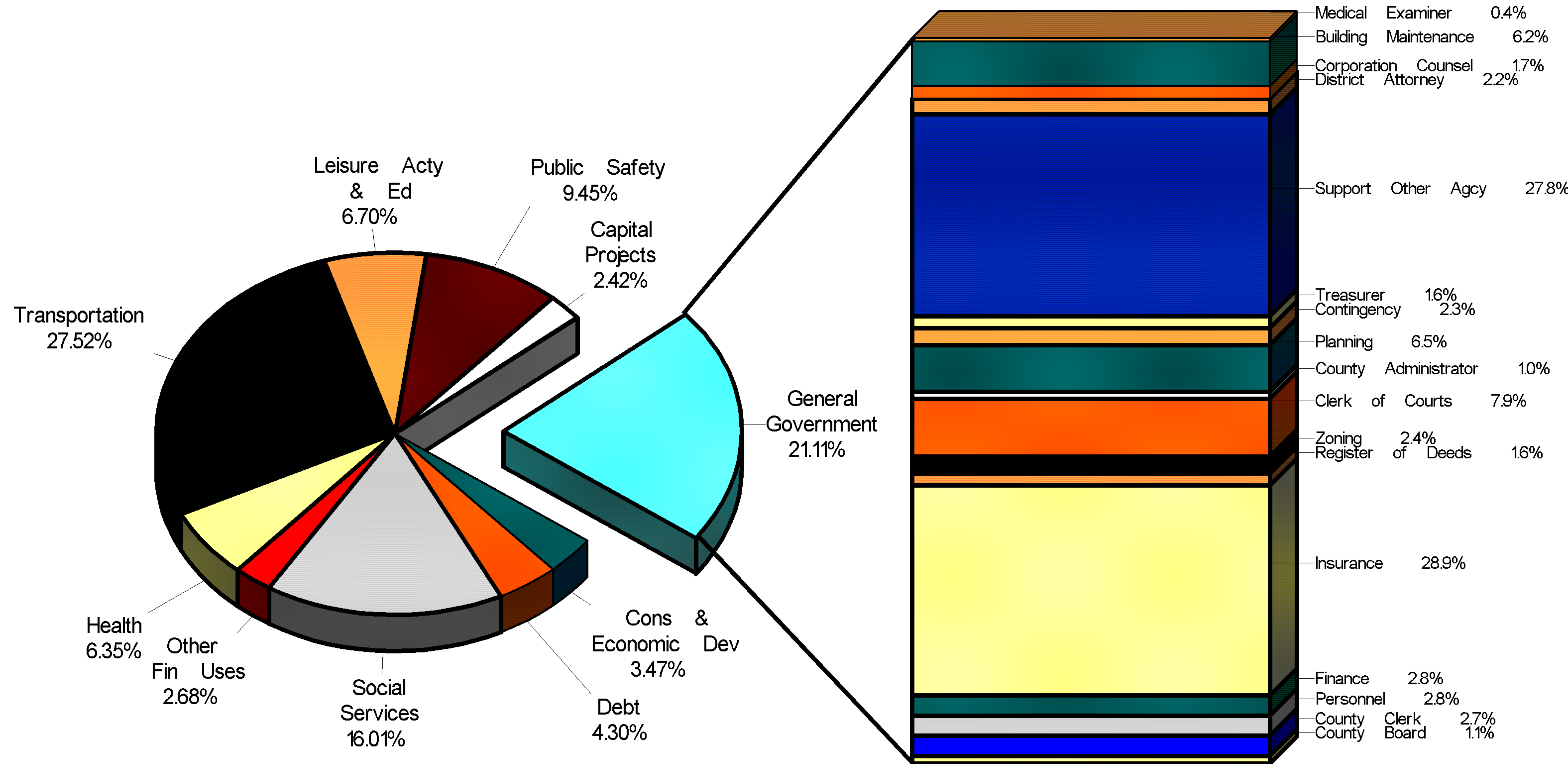
AGENCY	EXPENSE			REVENUE			TAX LEVY		
	DOLLARS	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	DOLLARS	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	DOLLARS	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
HUMANE SOCIETY									
2003	50,000	0	0.00%	0	0	0.00%	50,000	0	0.00%
2002	50,000	50,000	100.00%	0	0	0.00%	50,000	50,000	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%
ITBEC									
2003	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%
WOMAN'S COMMUNITY									
2003	24,400	0	0.00%	0	0	0.00%	24,400	0	0.00%
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%
CITY-COUNTY DATA CENTER									
2003	1,236,096	47,324	3.98%	0	0	0.00%	1,236,096	47,324	3.98%
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%
HEALTH CARE CENTER									
2003	6,818,911	756,523	12.48%	0	0	0.00%	6,818,911	756,523	12.48%
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%

AGENCY	EXPENSE			REVENUE			TAX LEVY		
	DOLLARS	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	DOLLARS	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	DOLLARS	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
TOTAL									
2003	8,333,085	799,857	10.62%	0	0	0.00%	8,333,085	799,857	10.62%
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%

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MARATHON COUNTY

2003 Expense Budget by Activity



Detail by Percentage of General Government Expenses

COUNTY BOARD OF SUPERVISORS

Purpose of County Board

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

Examples of leadership measures, of success for the County Board are::

- 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 represent Board leadership goals.

Major Categories of Areas of Importance for 2003 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 based on parameters of accessibility: participants and utilization.
- Customer Service focused delivery of Governments services
- Proper balance of prevention and intervention type programs
- Appropriate services are available and anticipate 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 County's 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
Accountability for budgeted expenditures

Law and Justice

Citizens report "feeling safe"
Marathon County compares well with benchmark data from other similar counties
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

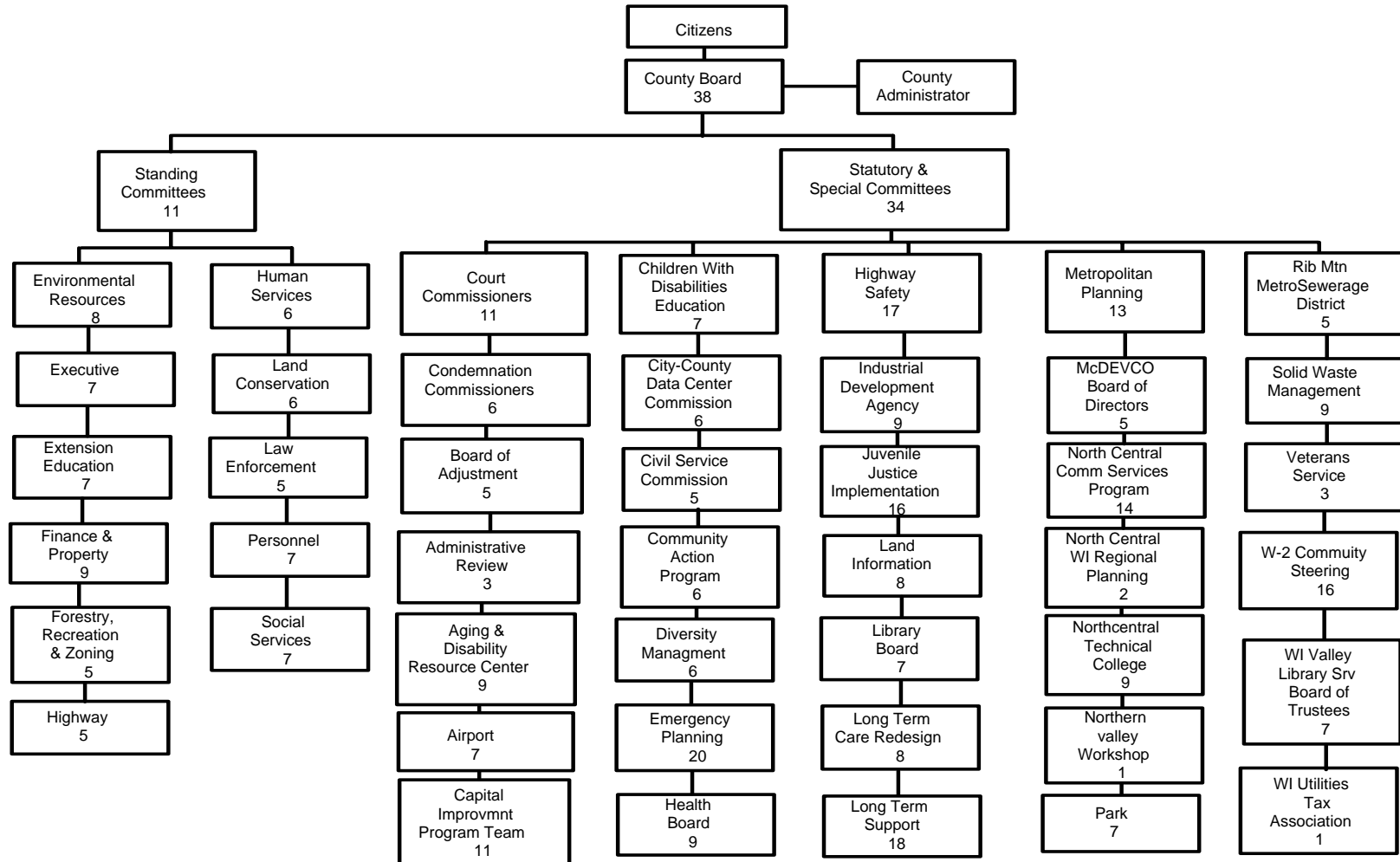
Effective governance is functioning in County Government

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

MARATHON COUNTY BOARD, DEPARTMENTS AND COMMITTEES



COUNTY BOARD OF SUPERVISORS

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

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 203,766	213,893	213,893	137,513	213,893	Personal Services	\$ 216,395	216,395	216,395
31,897	29,750	29,750	21,637	28,600	Contractual Services	25,200	25,200	25,200
70,977	80,037	80,037	38,619	81,613	Supplies and Expense	83,958	83,958	83,958
\$ 306,640	323,680	323,680	197,769	324,106	Total Expenditures	\$ 325,553	325,553	325,553
\$ 4,755	0	0	0	0	Miscellaneous Revenue	\$ 0	0	0
\$ 4,755	0	0	0	0	Total Revenues	\$ 0	0	0
\$ 301,885	323,680	323,680	197,769	324,106	TAX LEVY	\$ 325,553	325,553	325,553

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

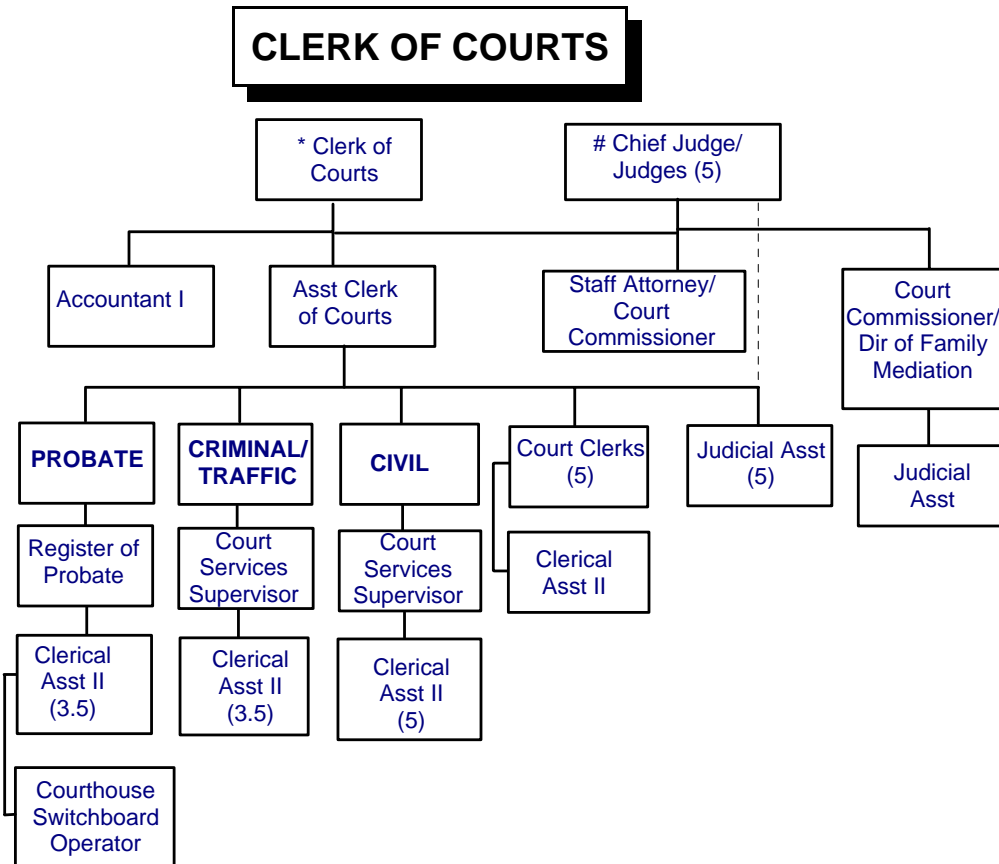
Marathon County currently staffs six full time courtrooms. Each court conducting business on a daily basis requires varying staffing levels including clerks, reporters, bailiffs and interpreters as well as equipment needs. Rooms are of different sizes and branch locations are frequently changed to accommodate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

JUROR MANAGEMENT

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. The sixth court room has been completed. The facility has video conferencing capabilities allowing more flexibility to schedule for appearance and additional courtroom security. 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

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

Number of Positions (FTE)	1994	1995	✓1996	1997	1998	1999	2000	2001	2002	2003
Union (FTE)	24.00	26.50	25.50	26.00	26.00	30.00	28.00	28.00	28.00	27.00
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	6.00	6.00	6.00	6.00	6.00
TOTAL	34.00	36.50	35.50	36.00	36.00	41.00	39.00	39.00	39.00	38.00

CLERK OF COURTS/FAMILY COURT COMMISSIONER

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

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 1,515,490	1,666,442	1,666,442	1,052,634	1,666,442	Personal Services	\$ 1,638,200	1,638,200	1,638,200
660,100	581,175	596,175	449,917	645,475	Contractual Services	670,925	629,375	629,375
89,798	104,725	104,725	45,118	105,225	Supplies and Expense	113,025	106,150	106,150
3,842	4,500	4,500	2,404	4,500	Fixed Charges	4,500	4,500	4,500
0	250	250	(80)	250	Grants, Contributions & Other	250	250	250
\$ 2,269,230	2,357,092	2,372,092	1,549,993	2,421,892	Total Expenditures	\$ 2,426,900	2,378,475	2,378,475
\$ 431,972	430,000	430,000	432,255	432,255	Intergov't Grants & Other	\$ 430,000	430,000	430,000
588,036	565,450	580,450	355,808	560,450	Fines, Forfeits and Penalties	675,450	675,450	675,450
547,270	511,500	511,500	347,254	506,500	Public Charges for Services	531,500	531,500	531,500
110,659	109,000	109,000	109,351	141,783	Intergov't Charges for Service	141,000	141,000	141,000
2,819	0	0	0	0	Miscellaneous Revenue	0	0	0
\$ 1,680,756	1,615,950	1,630,950	1,244,668	1,640,988	Total Revenues	\$ 1,777,950	1,777,950	1,777,950
\$ 588,474	741,142	741,142	305,325	780,904	TAX LEVY	\$ 648,950	600,525	600,525

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 is chairperson of the Marathon County Child Fatality Review Team.

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)	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Non-Union (FTE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
TOTAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

MEDICAL EXAMINER

FUND: 100 General Fund
 ORG1: 110 Medical Examiner

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 72,013	77,916	79,016	53,539	77,916	Personal Services	\$ 82,778	83,778	83,778
22,978	43,725	42,625	22,062	32,900	Contractual Services	33,150	36,950	36,950
8,459	9,000	9,000	1,640	8,350	Supplies and Expense	9,094	9,094	9,094
232	252	252	252	252	Fixed Charges	306	306	306
0	0	0	0	0	Capital Outlay	1,000	1,000	1,000
\$ 103,682	130,893	130,893	77,493	119,418	Total Expenditures	\$ 126,328	131,128	131,128
\$ 1,241	0	0	0	0	Miscellaneous Revenue	\$ 0	0	0
\$ 1,241	0	0	0	0	Total Revenues	\$ 0	0	0
\$ 102,440	130,893	130,893	77,493	119,418	TAX LEVY	\$ 126,328	131,128	131,128

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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)	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
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	3.00	3.00
TOTAL	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00

COUNTY ADMINISTRATOR

FUND: 100 General Fund
 ORG1: 115 County Administrator

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 163,651	265,452	265,452	173,617	265,452	Personal Services	\$ 272,105	272,105	272,105
915	1,125	1,125	1,250	1,325	Contractual Services	1,625	1,625	1,625
14,954	16,441	18,507	11,931	18,532	Supplies and Expense	42,941	17,941	17,941
217	237	237	237	237	Fixed Charges	295	295	295
1,092	1,000	1,000	896	1,000	Grants, Contributions & Other	1,000	1,000	1,000
\$ 180,829	284,255	286,321	187,931	286,546	Total Expenditures	\$ 317,966	292,966	292,966
\$ 1,362	1,000	1,000	665	1,000	Miscellaneous Revenue	\$ 1,250	1,250	1,250
\$ 1,362	1,000	1,000	665	1,000	Total Revenue	\$ 1,250	1,250	1,250
\$ 179,467	283,255	285,321	187,266	285,546	TAX LEVY	\$ 316,716	291,716	291,716

CONTINGENT FUND

FUND: 100 General Fund
 ORG1: 131 Contingent Fund

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 29,500	50,000	50,000	0	50,000	Grants, Contributions & Other	\$ 50,000	50,000	50,000
0	735,000	735,000	0	735,000	Other Financing Uses	750,000	650,000	650,000
\$ 29,500	785,000	785,000	0	785,000	Total Expenditure	\$ 800,000	700,000	700,000
\$ 29,500	785,000	785,000	0	785,000	TAX LEVY	\$ 800,000	700,000	700,000

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	2001 Actual	Items	2002
Adopted	720,000	Adopted	785,000
Child Support	42,566		
Badger State Games	25,000		
United Way Life Project	4,500		
Social Services	362,934		
BALANCE	285,000		

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 3364 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, Clerk to the County Board and retainer 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, state, county, and city, plat books, available to the public. All Marathon County promotional items are on sale through this office. All contracts, titles, agreements and leases are on file in the Clerk's Office.

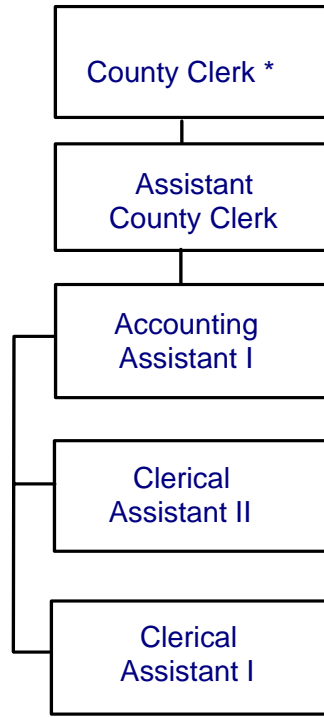
Temporary Auto License

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)	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Union (FTE)	7.0	6.00	5.20	5.20	5.20	4.00	4.00	3.00	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
TOTAL	9.00	8.00	7.20	7.20	7.20	6.00	6.00	5.00	5.00	5.00

COUNTY CLERK

FUND: 100 General Fund
 ORG1: 120 County Clerk

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimate	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 222,525	218,228	218,228	140,755	218,228	Personal Services	\$ 219,068	219,068	219,068
165,342	239,735	239,735	102,291	238,735	Contractual Services	239,835	239,835	239,835
340,027	359,163	359,163	192,595	378,415	Supplies and Expense	359,027	360,027	360,027
(108,043)	0	0	0	0	Grants, Contributions & Other	0	0	0
\$ 619,851	817,126	817,126	435,641	835,378	Total Expenditures	\$ 817,930	818,930	818,930
\$ 22,408	15,255	15,255	10,322	15,755	License & Permits	\$ 15,500	15,500	15,500
83,952	37,700	37,700	97,018	98,700	Public Charges for Services	37,500	42,500	42,500
111,090	192,000	192,000	133,166	189,000	Intergov't Charges for Services	185,500	185,500	185,500
1,808	500	500	594	600	Miscellaneous Revenues	500	500	500
\$ 219,258	245,455	245,455	241,100	304,055	Total Revenues	\$ 239,000	244,000	244,000
\$ 400,593	571,671	571,671	194,541	531,323	TAX LEVY	\$ 578,930	574,930	574,930

PERSONNEL DEPARTMENT

MISSION STATEMENT

Provide leadership for labor and management to cooperatively solve problems and promote excellence by balancing our roles as strategic business partners, change agents, employee advocates, and service providers.

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. We espouse joint labor-management problem solving and use the traditional or consensus bargaining whenever possible. 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 County departments to recruit and select qualified individuals to fill vacant positions.

Position Allocation

We study requests for new positions and prepare written reports and recommendations for the Hiring Review and Personnel Committees.

Job Classification and Compensation

We conduct classification/compensation reviews on County positions to provide a 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. We promote continuing life-long learning for all our employees and do what we can to support skill enhancement.

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

Personnel Director

Personnel
Specialist II
(2.80)

Executive
Asst.

Number of Positions (FTE)	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
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	5.225	5.425	5.425	5.425	5.80	4.80
TOTAL	5.10	5.10	5.10	5.10	5.225	5.425	5.425	5.425	5.80	4.80

PERSONNEL

FUND: 100 General Fund
 ORG1: 125 Personnel

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 261,674	283,446	281,380	171,101	264,520	Personal Services	\$ 280,854	248,518	248,518
172,637	147,805	147,805	89,613	131,927	Contractual Service	163,324	134,324	134,324
40,211	51,677	51,677	35,358	51,713	Supplies and Expense	48,358	48,358	48,358
286,191	400,000	400,000	0	365,000	Other Financing Uses	400,000	400,000	400,000
\$ 760,713	882,928	880,862	296,072	813,160	Total Expenses	\$ 892,536	831,200	831,200
\$ 179,893	176,800	176,800	68,610	177,069	Miscellaneous Revenue	\$ 176,900	176,900	176,900
\$ 179,893	176,800	176,800	68,610	177,069	Total Revenue	\$ 176,900	176,900	176,900
\$ 580,820	706,128	704,062	227,462	636,091	TAX LEVY	\$ 715,636	654,300	654,300

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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 also provides the support for the annual budget process, and Risk Management Services.

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, budgeting and Risk Management 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.

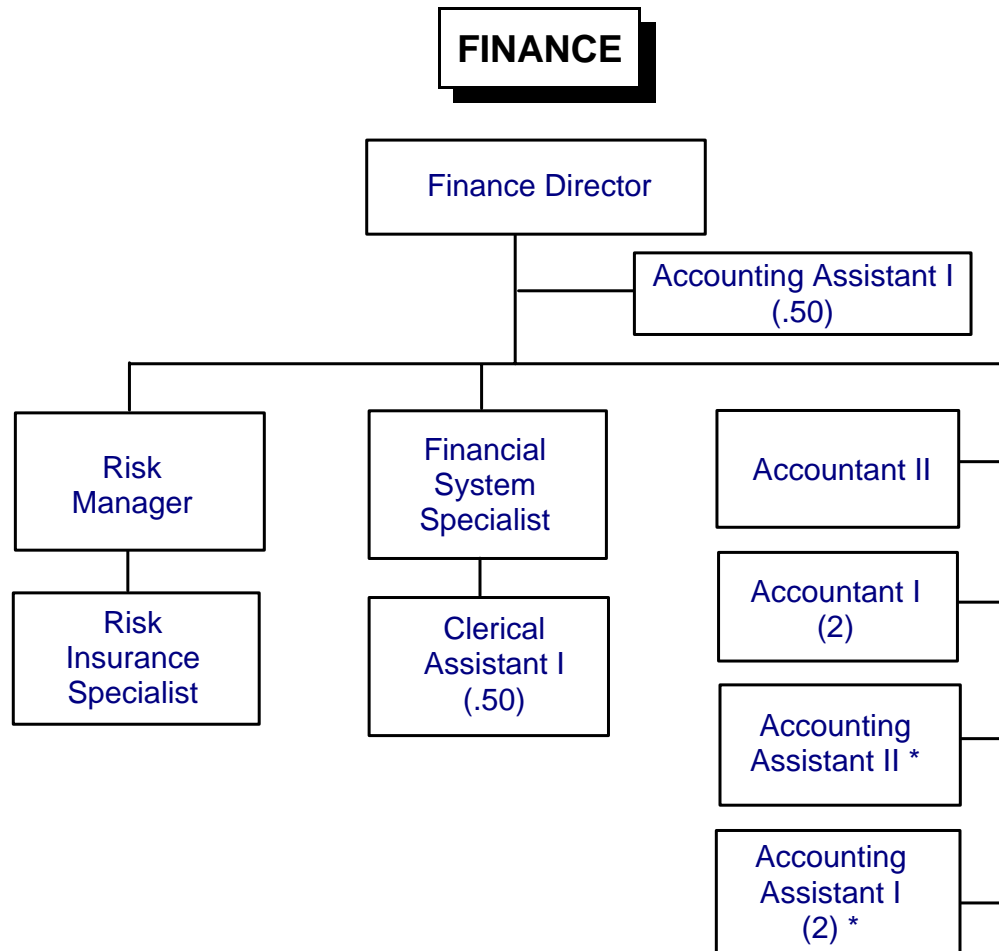
Budget

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, HIPAA, and retiree benefit coordination.



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)	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Union (FTE)	8.00	8.00	8.00	8.30	8.30	8.30	8.30	8.00	9.00	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
TOTAL	10.00	10.00	10.00	10.30	10.30	10.30	10.30	10.00	11.00	11.00

FINANCE DEPARTMENT

FUND: 100 General Fund
 ORG1: 135 Finance

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 341,921	422,081	422,081	245,203	422,081	Personal Services	\$ 391,485	393,883	393,883
63,512	73,257	73,257	59,374	73,492	Contractual Services	74,642	74,642	74,642
23,103	28,275	28,275	12,461	28,654	Supplies and Expenses	28,275	28,275	28,275
306,000	0	0	0	0	Grants, Contributions and Other	0	0	0
0	0	1,653,581	1,653,580	1,653,581	Other Financing Uses	0	0	0
\$ 734,536	523,613	2,177,194	1,970,618	2,177,808	Total Expenditure	\$ 494,402	496,800	496,800
\$1,601,829	0	0	0	0	Taxes	\$ 0	0	0
306,000	0	0	0	0	Intergovernmental Grants & Aid	0	0	0
0	73,070	73,070	35,478	73,070	Intergov't Charges for Services	49,159	49,159	49,159
79,131	4,500	4,500	34,142	35,000	Miscellaneous Revenue	4,500	4,500	4,500
334,363	0	1,653,581	0	1,653,581	Other Financing Sources	0	0	0
\$2,321,323	77,570	1,731,151	69,620	1,761,651	Total Revenues	\$ 53,659	53,659	53,659
\$1,586,787	446,043	446,043	(220,461)	416,157	TAX LEVY	\$ 440,743	443,141	443,141

GENERAL COUNTY INSURANCE

FUND: 100 General Fund
 ORG1: 137 General County Insurance

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 261,307	289,721	289,721	289,721	289,721	Fixed Charges	\$ 349,673	349,673	349,673
\$ 261,307	289,721	289,721	289,721	289,721	Total Expenditure	\$ 349,673	349,673	349,673
\$ 261,307	289,721	289,721	289,721	289,721	TAX LEVY	\$ 349,673	349,673	349,673

SUPPORT TO OTHER AGENCIES

FUND: 100 General Fund
 ORG1: 138 Support to other Agencies

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 7,239,983	7,533,228	7,544,908	7,241,091	7,533,228	Grants, Contributions and Other	\$ 9,104,896	8,333,085	8,333,085
\$ 7,239,983	7,533,228	7,544,908	7,241,091	7,533,228	Total Expenditure	\$ 9,104,896	8,333,085	8,333,085
\$ 0	0	11,680	0	11,680	Other Financing Sources	\$ 0	0	0
\$ 0	0	11,680	0	11,680	Total Revenues	\$ 0	0	0
\$ 7,239,983	7,533,228	7,533,228	7,241,091	7,521,548	TAX LEVY	\$ 9,104,896	8,333,085	8,333,085

PROPERTY/CASUALTY INSURANCE

FUND: 850 Property/Casualty
 ORG1: 145 Insurance

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 53,441	63,783	63,783	31,607	63,783	Personal Services	\$ 61,106	61,106	61,106
31,814	58,100	58,100	41,317	68,100	Contractual Services	60,600	60,600	60,600
3,598	20,000	20,000	5,455	20,000	Supplies and Expense	20,000	20,000	20,000
314,294	392,961	392,961	417,375	562,963	Fixed Charges	509,500	509,500	509,500
0	20,000	20,000	0	20,000	Capital Outlay	5,000	5,000	5,000
\$ 403,147	554,844	554,844	495,754	734,846	Total Expenditures	\$ 656,206	656,206	656,206
\$ 0	1,230	1,230	0	1,230	Public Charges for Service	\$ 1,230	1,230	1,230
487,058	541,139	541,139	543,890	543,890	Intergov't Charges for Services	623,273	623,273	623,273
249,102	12,475	12,475	75,815	124,927	Miscellaneous Revenue	31,703	31,703	31,703
\$ 736,160	554,844	554,844	619,705	670,047	Total Revenue	\$ 656,206	656,206	656,206
\$ (333,013)	0	0	(123,951)	64,799	TAX LEVY	\$ 0	0	0

EMPLOYEE BENEFIT INSURANCE

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

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 89,576	107,888	107,888	57,533	107,888	Personal Services	\$ 106,822	108,406	108,406
274,558	430,122	430,122	262,779	430,122	Contractual Services	498,450	498,450	498,450
15,381	38,475	38,475	10,591	38,475	Supplies and Expense	39,475	39,475	39,475
4,989,210	6,843,700	6,843,700	4,118,526	6,843,700	Fixed Charges	7,350,659	7,350,659	7,350,659
3,616	9,500	9,500	0	9,500	Capital Outlay	9,500	9,500	9,500
48,172	0	0	0	0	Other Financing Uses	0	0	0
\$ 5,420,513	7,429,685	7,429,685	4,449,429	7,429,685	Total Expenditures	\$ 8,004,906	8,006,490	8,006,490
\$ 58,421	30,000	30,000	36,300	60,000	Public Charges for Services	\$ 30,000	30,000	30,000
6,659,424	7,399,685	7,399,685	4,810,971	7,627,385	Miscellaneous Revenue	7,974,906	7,976,490	7,976,490
0	0	0	0	0	Other Financing Sources	0	0	0
\$ 6,717,845	7,429,685	7,429,685	4,847,271	7,687,385	Total Revenues	\$ 8,004,906	8,006,490	8,006,490
\$(1,297,332)	0	0	(397,842)	(257,700)	TAX LEVY	\$ 0	0	0

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.

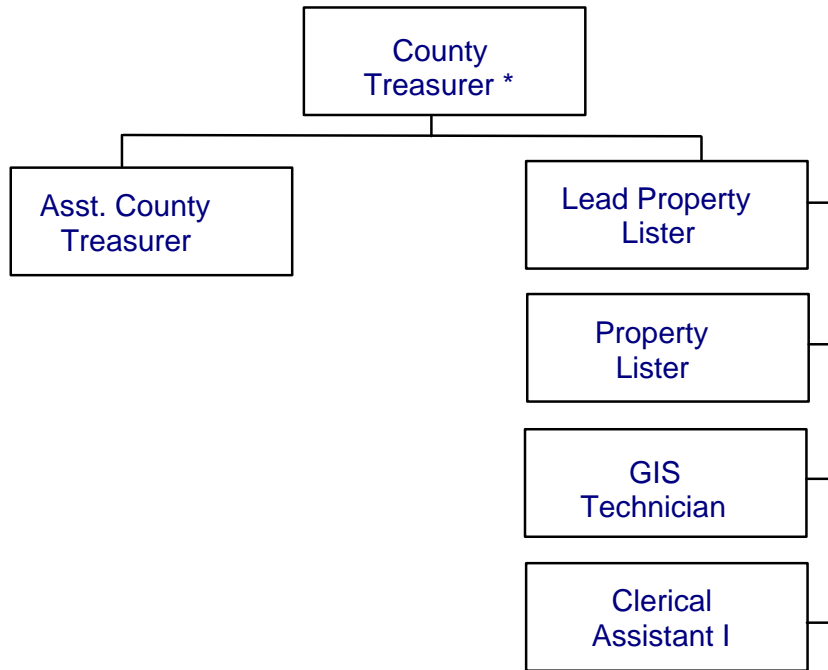
Preparation and Distribution of Assessment Rolls

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 Treasure's Budget.

#Property Description transferred from Register of Deeds

Number of Positions (FTE)	1994	1995	1996	1997	#1998	1999	2000	2001	2002	2003
Union (FTE)	0.00	0.00	0.00	0.00	3.00	3.00	4.00	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
TOTAL	2.00	2.00	2.00	2.00	5.00	5.00	6.00	6.00	6.00	6.00

TREASURER

FUND: 100 General Fund
 ORG1: 140 Treasurer

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 333,990	349,215	349,215	232,673	349,215	Personal Services	\$ 318,597	318,597	318,597
82,536	100,100	116,625	51,956	100,600	Contractual Services	105,100	105,100	105,100
24,139	30,767	30,767	9,741	33,467	Supplies and Expense	30,097	30,097	30,097
132,176	24,300	24,300	4,802	24,400	Grants, Contributions & Other	24,300	24,300	24,300
4,000	500	500	0	500	Capital Outlay	500	500	500
0	0	0	0	0	Other Financing Uses	0	0	0
\$ 576,841	504,882	521,407	299,172	508,182	Total Expenditures	\$ 478,594	478,594	478,594
\$ 8,884,574	7,176,550	7,176,550	5,105,532	7,179,850	Taxes	\$ 7,178,150	7,178,150	7,178,150
7,084,032	6,843,072	6,843,072	1,441,132	6,853,993	Intergov't Grants & Aids	6,825,000	6,625,031	6,625,031
49,518	43,000	43,000	8,251	46,000	Public Charges for Services	40,000	40,000	40,000
11,550	2,400	2,400	1,604	2,400	Intergov't Charges for Services	2,400	2,400	2,400
1,878,144	1,389,785	1,389,785	29,706	1,411,685	Miscellaneous Revenue	1,147,144	1,147,144	1,147,144
0	0	16,525	0	16,525	Other Financing Sources	0	0	0
\$ 17,907,818	15,454,807	15,471,332	6,586,225	15,510,453	Total Revenue	\$ 15,192,694	14,992,725	14,992,725
\$ (17,330,977)	(14,949,925)	(14,949,925)	(6,287,053)	(15,002,271)	TAX LEVY	\$(14,714,100)	(14,514,131)	(14,514,131)

CORPORATION COUNSEL

MISSION STATEMENT

The Office of Corporation Counsel exists to advise and advocate for the protection and commitments of Marathon County through its work of advice, counsel, interpretation, advocacy, enforcement, support, and influence.

PROGRAMS/SERVICES

Legal Services/General

The Office of Corporation Counsel is staffed by three full-time attorneys, three full-time secretaries, a half-time secretary, and a full-time Collection Specialist. 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. 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.

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

The Office of Corporation Counsel is mandated by statute 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.

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.

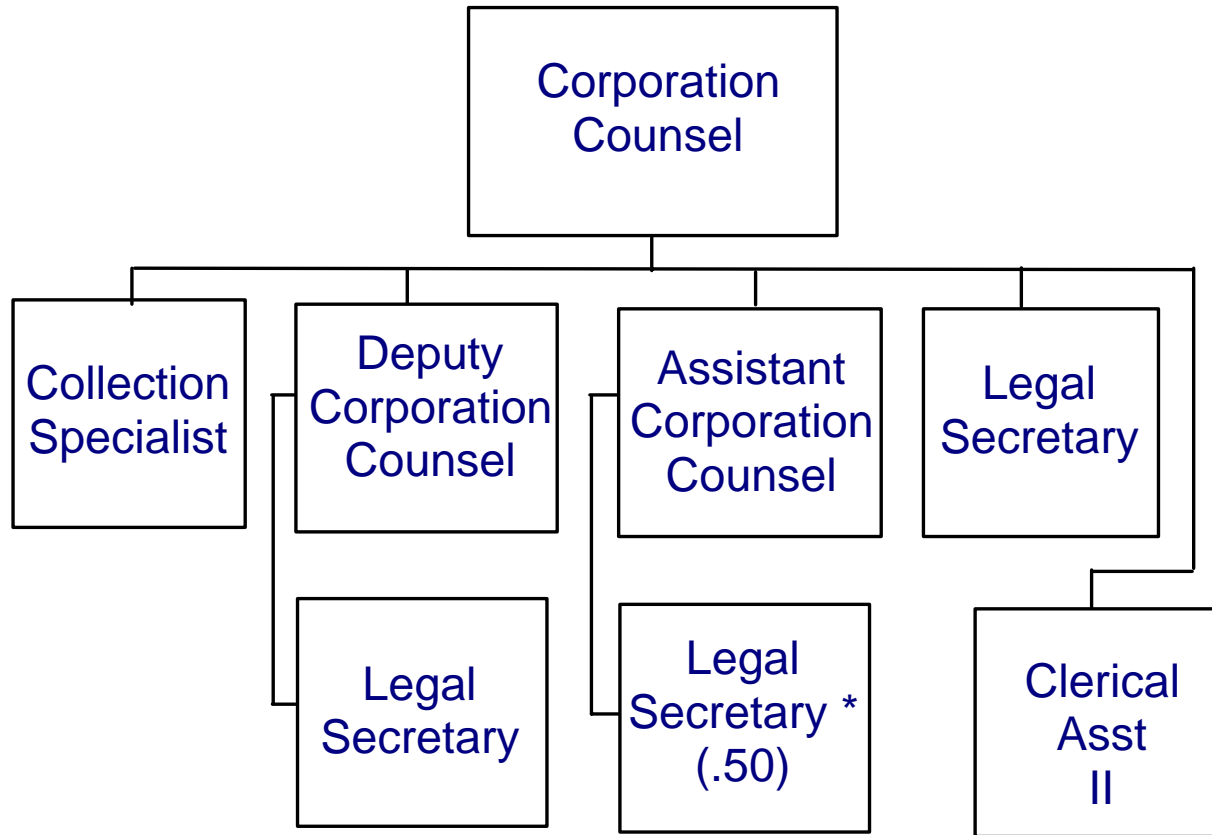
Collections

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 owed the county, third party subrogation and self-funded claims, costs for both secure and non-secure juvenile detention, and NFS checks issued to the County. 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 routine cases will be handled by the Office of Corporation Counsel in order to reduce outside legal costs.

CORPORATION COUNSEL



*Legal Secretary position is established at 75% but filled at 50%

Number of Positions (FTE)	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Union (FTE)	3.5	3.5	3.5	3.5	3.5	4.5	4.75	5.75	5.75	5.50
Non-Union (FTE)	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.00	2.00
TOTAL	5.5	5.5	5.5	5.5	5.5	6.5	6.75	7.75	7.75	7.50

CORPORATION COUNSEL

FUND: 100 General Fund
 ORG1: 163 Corporation Counsel

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 281,694	454,078	454,078	311,187	454,078	Personal Services	\$ 475,153	475,153	475,153
2,697	6,312	6,312	3,079	6,312	Contractual Services	6,312	6,312	6,312
25,759	25,715	25,715	18,296	25,715	Supplies and Expense	25,715	25,715	25,715
(16,012)	0	0	0	0	Grants, Contributions & Other	0	0	0
0	400	400	0	400	Capital Outlay	400	400	400
\$ 294,138	486,505	486,505	332,562	486,505	Total Expenditures	\$ 507,580	507,580	507,580
\$ 0	196,697	196,697	81,813	196,697	Intergov't Charges for Services	\$ 204,243	204,243	204,243
5,927	0	0	0	0	Miscellaneous Revenue	0	0	0
\$ 5,927	196,697	196,697	81,813	196,697	Total Revenues	\$ 204,243	204,243	204,243
\$ 288,211	289,808	289,808	250,749	289,808	TAX LEVY	\$ 303,337	303,337	303,337

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.

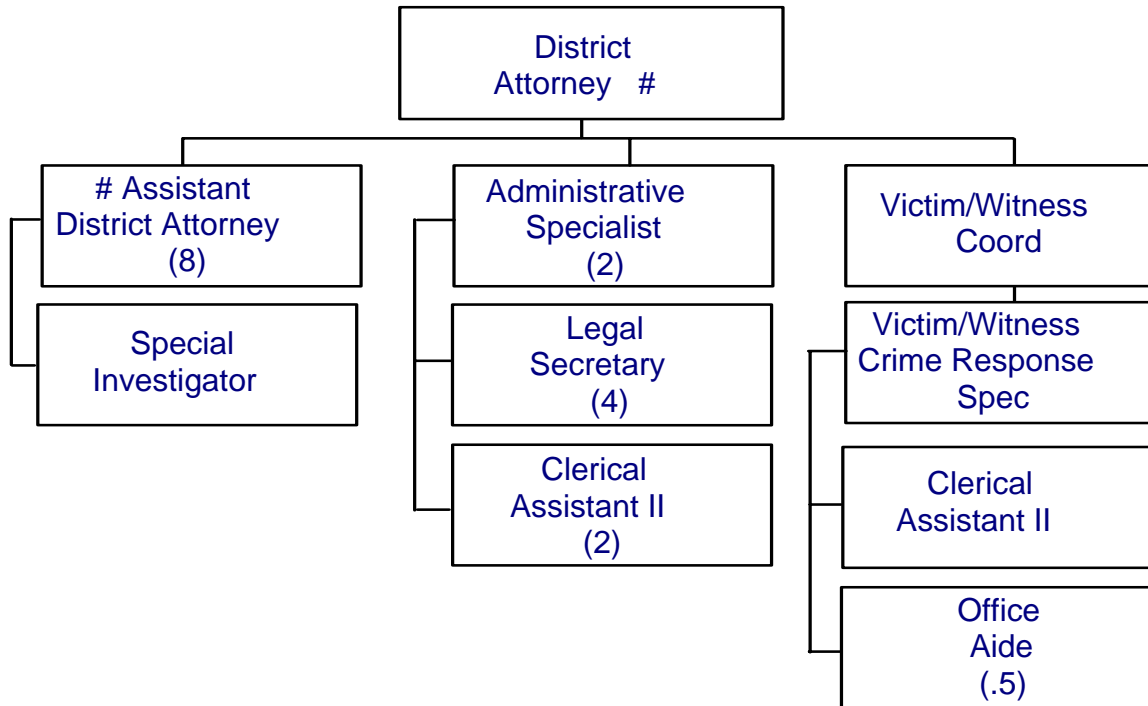
Victim Services

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

Number of Positions (FTE)	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Union (FTE)	9.00	9.00	9.00	10.00	10.50	11.50	11.50	10.50	10.50	10.50
Non-Union (FTE)	0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.00	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	6.00	6.00	7.00	7.00	7.00	7.00
TOTAL	15.00	15.00	15.00	16.00	17.50	18.50	20.50	20.50	20.50	20.50

DISTRICT ATTORNEY

FUND: 100 General Fund
 ORG1: 155 District Attorney

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 515,735	585,957	585,957	366,816	515,471	Personal Services	\$ 593,012	541,839	541,839
65,524	58,311	111,403	65,256	110,903	Contractual Services	57,521	55,321	55,321
45,906	64,269	71,455	29,937	71,140	Supplies and Expense	61,993	58,993	58,993
254	300	300	182	300	Fixed Charges	300	300	300
5,712	0	17,200	14,452	17,200	Other Financing Uses	0	0	0
\$ 633,131	708,837	786,315	476,643	715,014	Total Expenditures	\$ 712,826	656,453	656,453
\$ 167,121	209,708	260,989	87,312	190,503	Intergovernmental Grants & Aid	\$ 151,461	151,461	151,461
6,777	4,000	4,000	3,563	4,600	Public Charges for Services	4,000	4,000	4,000
3,635	0	26,197	26,196	26,197	Miscellaneous Revenue	0	0	0
\$ 177,533	213,708	291,186	117,071	221,300	Total Revenues	\$ 155,461	155,461	155,461
\$ 455,598	495,129	495,129	359,572	493,714	TAX LEVY	\$ 557,365	500,992	500,992

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, 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 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,

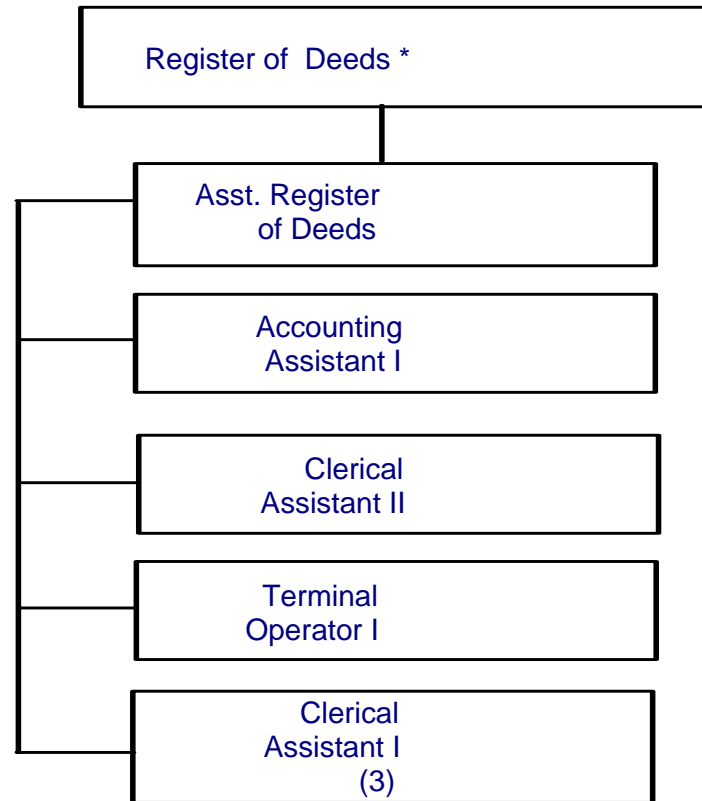
Lis Pendens, certified surveys, federal tax liens and releases; collect for same.

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)	1994	1995	1996	1997	#1998	1999	2000	2001	2002	2003
Union (FTE)	7.50	7.50	9.00	9.00	6.00	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
TOTAL	9.50	9.50	11.00	11.00	8.00	8.00	8.00	8.00	8.00	8.00

REGISTER OF DEEDS

FUND: 100 General Fund
 ORG1: 165 Register of Deeds

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 407,275	418,431	418,431	286,841	418,431	Personal Services	\$ 440,378	440,378	440,378
11,856	14,400	14,400	7,220	16,200	Contractual Services	15,900	15,900	15,900
19,302	27,286	27,286	6,871	26,986	Supplies and Expense	29,286	26,286	26,286
0	900	900	0	900	Fixed Charges	900	900	900
13,136	0	0	0	0	Grants, Contributions, & Other	0	0	0
0	47,174	47,174	0	0	Capital Outlay	0	0	0
31,024	29,486	29,486	29,486	29,486	Other Financing Uses	30,486	30,486	30,486
\$ 482,593	537,677	537,677	330,418	492,003	Total Expenditures	\$ 516,950	513,950	513,950
\$ 199,568	200,000	200,000	156,294	209,320	Taxes	\$ 200,000	200,000	200,000
5,725	0	0	0	0	Intergov't Grants	0	0	0
578,863	458,500	458,500	427,474	685,263	Public Charges for Services	444,459	454,459	454,459
50,699	45,000	45,000	31,524	54,046	Intergov't Charges for Services	45,000	45,000	45,000
2,607	0	0	23	25	Miscellaneous Revenues	0	0	0
	8,462	8,462	0	8,462	Other Financing Sources	0	0	0
\$ 837,462	711,962	711,962	615,315	957,116	Total Revenues	\$ 689,459	699,459	699,459
\$ (354,869)	(174,285)	(174,285)	(284,897)	(465,113)	TAX LEVY	\$ (172,509)	(185,509)	(185,509)

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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.

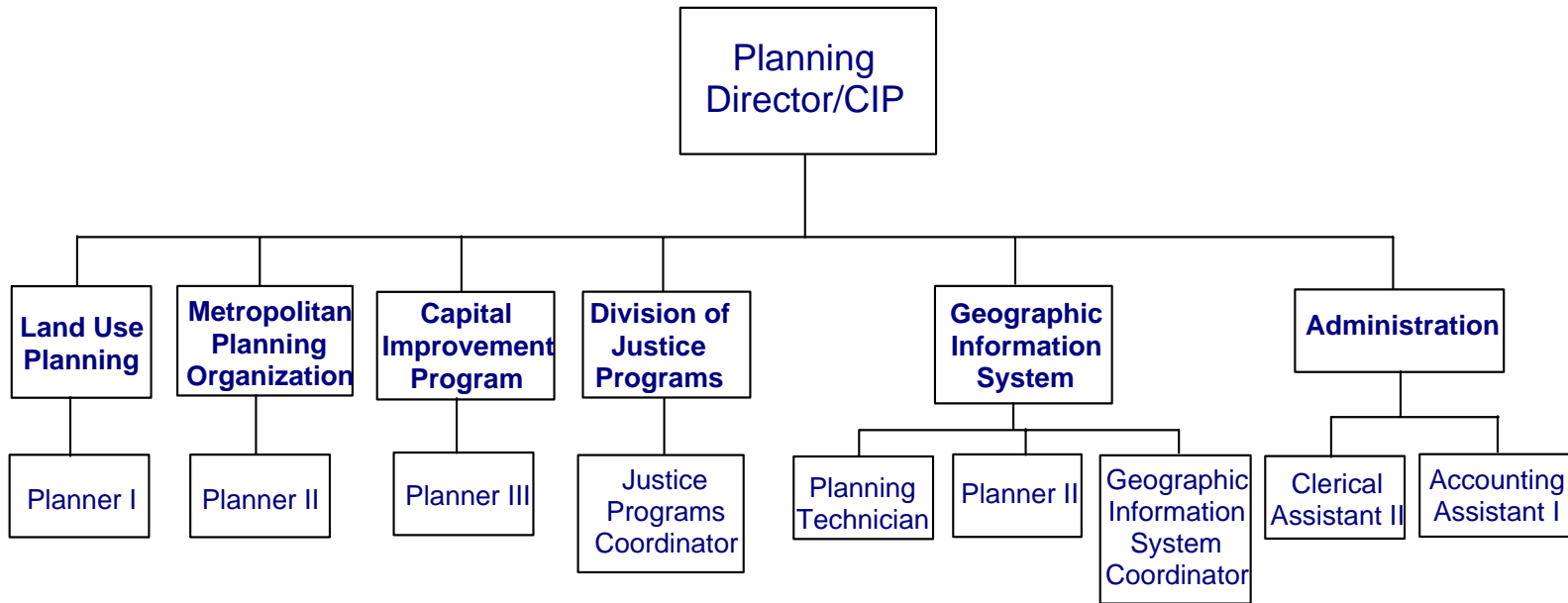
Land Use Planning

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.

Comprehensive 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 is leading a county-wide comprehensive planning effort to create a County Development Plan and 56 individual municipal comprehensive plans over the next four years that meet the requirements set by the new law. During this process, the Planning Department will coordinate meetings with municipalities to collect and distribute data relevant to the plans and encourage intergovernmental cooperation among municipalities. The Department will also be developing new data sets, maintain current data sets that will be used to create the plans, and produce all maps used by the County and municipalities during the comprehensive planning process. The Department is responsible for developing a county development plan (comprehensive plan) for the County by 2010.

PLANNING



- ✓ The GIS Coordinator was transferred from Data Center
- ✓ The Justice Alternative Coordinator and .5 time clerical were transferred from the Clerk of Courts

Number of Positions (FTE)	1994	1995	✓ 1996	1997	1998	1999	2000	2001	2002	2003
Union (FTE)	6.00	6.00	7.50	7.75	7.75	7.75	9.00	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
TOTAL	7.00	7.00	8.50	8.75	8.75	8.75	10.00	10.00	10.00	10.00

PLANNING

FUND: 100 General Fund
 ORG1: 170 Planning

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 452,937	464,096	474,096	309,410	474,096	Personal Services	\$ 473,034	476,967	476,967
162,195	168,191	1,066,729	115,661	1,070,346	Contractual Services	977,226	977,226	977,226
36,369	35,076	45,852	11,885	38,918	Supplies and Expense	38,817	38,817	38,817
0	0	0	0	0	Fixed Charges	0	0	0
4,887	500	500	0	500	Capital Outlay	500	500	500
8,805	0	0	0	0	Other Financing Uses	0	0	0
\$ 665,193	667,863	1,587,177	436,956	1,583,860	Total Expenditures	\$ 1,489,577	1,493,510	1,493,510
\$ 85,246	74,370	973,987	43,566	972,465	Intergov't Grants & Aids	\$ 920,591	920,591	920,591
5,483	14,156	14,156	3,168	14,156	Public Charges for Service	3,456	4,956	4,956
115,304	115,391	93,317	32,603	93,317	Intergov't Charges for Service	93,183	93,183	93,183
8,054	0	0	1,033	2,491	Miscellaneous Revenue	0	0	0
17,682	0	41,771	0	41,771	Other Financing Sources	300	300	300
\$ 231,769	203,917	1,123,231	80,370	1,124,200	Total Revenues	\$ 1,017,530	1,019,030	1,019,030
\$ 433,424	463,946	463,946	356,586	459,660	TAX LEVY	\$ 472,047	474,480	474,480

JUSTICE SYSTEM ALTERNATIVES

FUND: 100 General Fund
 ORG1: 177 Planning

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 55,749	60,339	60,339	40,311	60,339	Personal Services	\$ 64,939	64,939	64,939
302,028	352,609	390,693	202,050	373,609	Contractual Services	453,534	373,534	373,534
2,416	5,241	5,241	2,062	5,105	Supplies and Expense	5,241	5,241	5,241
212	0	0	0	0	Fixed Charges	0	0	0
\$ 360,405	418,189	456,273	244,423	439,053	Total Expenditures	\$ 523,714	443,714	443,714
\$ 0	0	18,084	18,084	18,084	Public Charges for Service	\$ 0	0	0
1,233	0	0	0	0	Miscellaneous Revenue	0	0	0
0	0	20,000	0	20,000	Other Financing Sources	0	0	0
\$ 1,233	0	38,084	18,084	38,084	Total Revenues	\$ 0	0	0
\$ 359,172	418,189	418,189	226,339	400,969	TAX LEVY	\$ 523,714	443,714	443,714

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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, 18 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

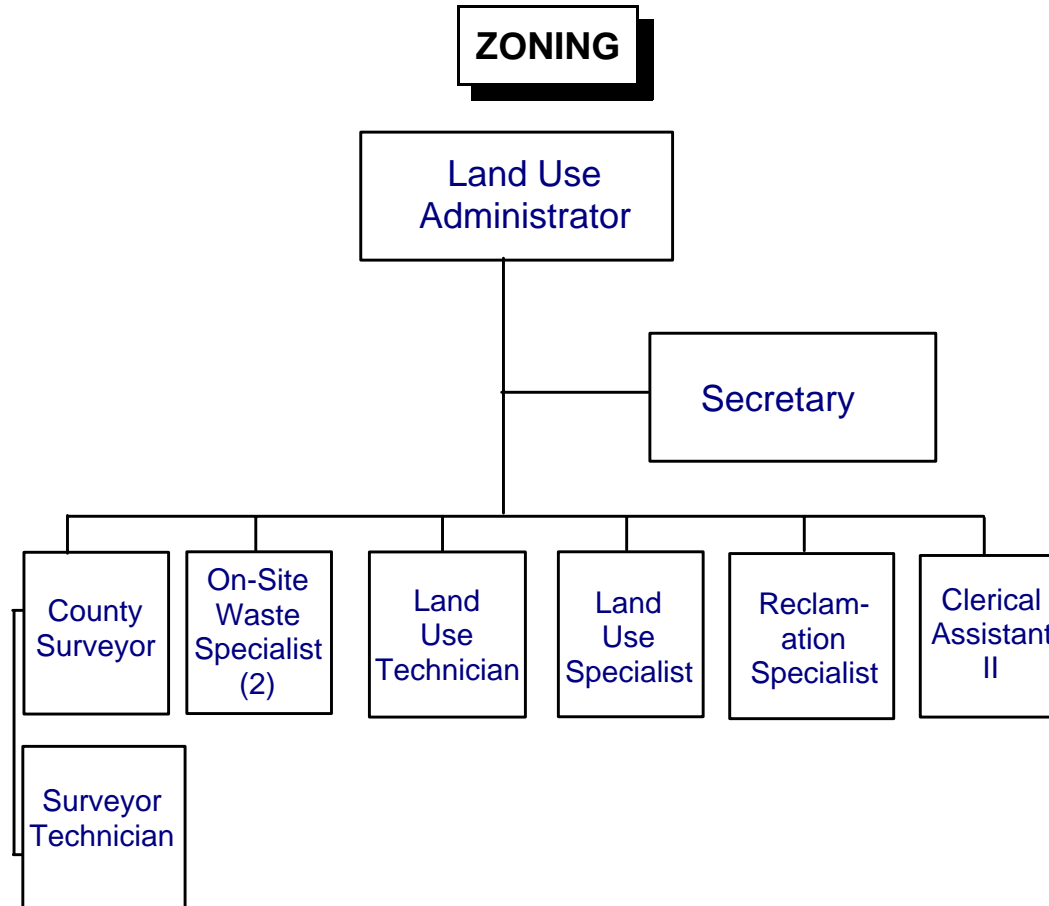
The program requires site repair after removal of minerals such as clay, granite, sand and gravel, such that the site will be restored to a purposeful and acceptable landscape appearance and use.

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.

County Surveyor

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.



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

Number of Positions (FTE)	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Union (FTE)	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	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
TOTAL	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	10.00	10.00

ZONING

FUND: 100 General Fund
 ORG1: 185 County Zoning

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 497,607	552,916	552,916	356,027	552,916	Personal Services	\$ 568,210	568,210	568,210
22,691	11,401	11,401	10,885	11,400	Contractual Services	21,526	21,526	21,526
36,676	36,615	36,615	14,720	36,615	Supplies and Expense	36,441	36,441	36,441
886	962	962	962	962	Fixed Charges	1,162	1,162	1,162
71,443	80,000	80,000	2,220	80,000	Grants, Contributions & Other	80,000	80,000	80,000
0	0	0	0	0	Capital Outlay	18,000	0	0
\$ 629,303	681,894	681,894	384,814	681,893	Total Expenditures	\$ 725,339	707,339	707,339
\$ 71,443	80,000	80,000	2,220	80,000	Intergovernmental Grants & Aid	\$ 80,000	80,000	80,000
203,305	180,000	180,000	162,560	195,000	License and Permits	205,000	205,000	205,000
67,480	76,670	76,670	68,757	76,970	Public Charges for Services	90,150	90,150	90,150
10,111	0	0	0	0	Miscellaneous Revenue	0	0	0
0	29,486	29,486	0	29,486	Other Financing Sources	30,486	30,486	30,486
\$ 352,339	366,156	366,156	233,537	381,456	Total Revenues	\$ 405,636	405,636	405,636
\$ 276,964	315,738	315,738	151,277	300,437	TAX LEVY	\$ 319,703	301,703	301,703

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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.

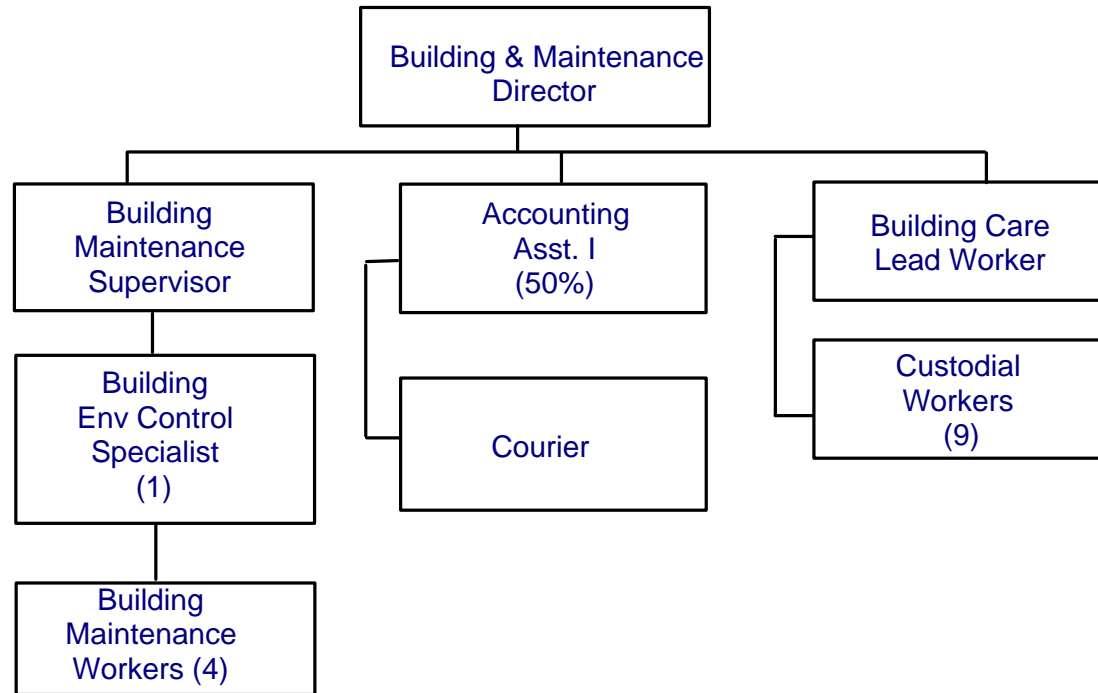
Custodial

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)	1994	1995	*1996	1997	1998	1999	2000	2001	2002	2003
Union (FTE)	13.00	13.00	17.00	17.00	19.00	19.00	19.00	17.50	17.50	16.50
Non-Union (FTE)	1.75	1.75	1.75	1.75	1.00	1.00	1.00	2.00	2.00	2.00
TOTAL	14.75	14.75	18.75	18.75	20.00	20.00	20.00	19.50	19.50	18.50

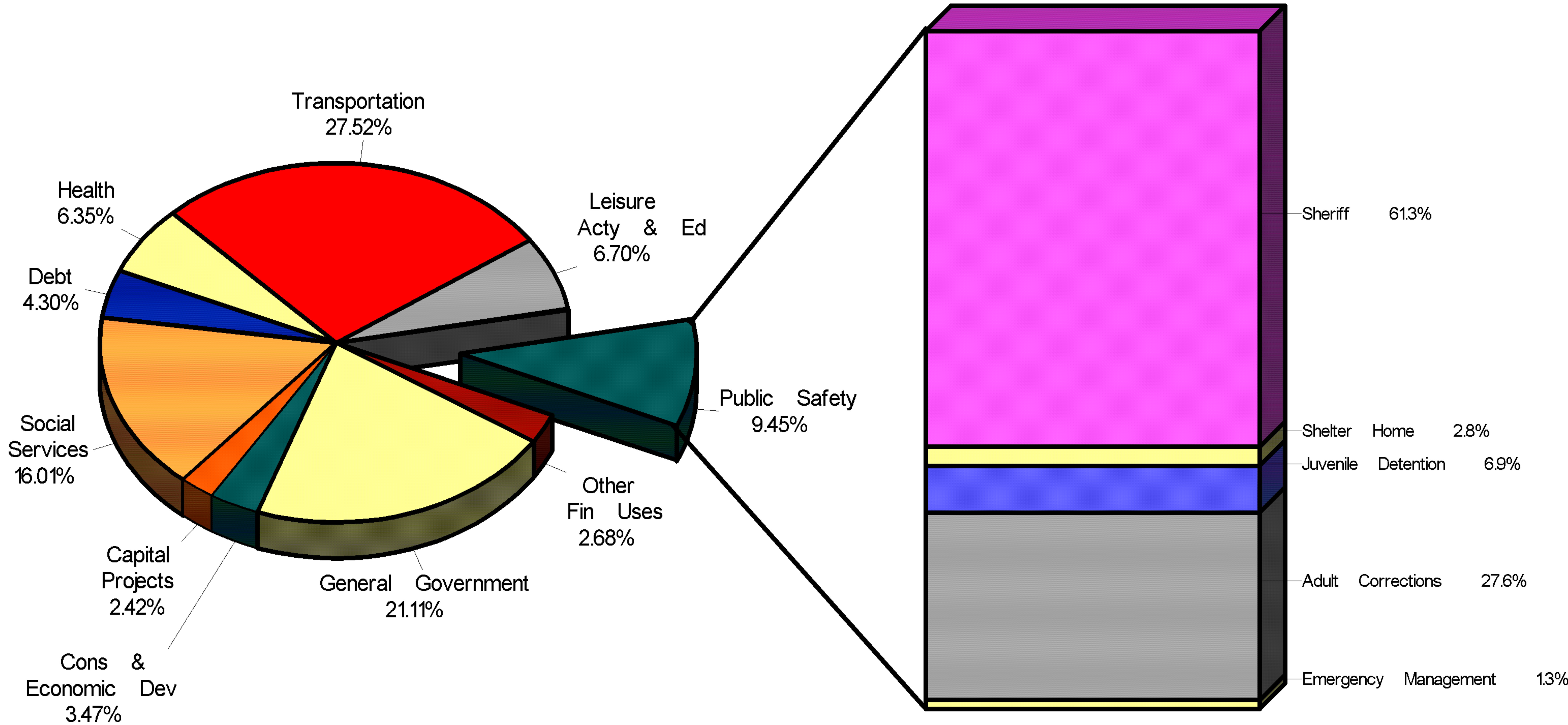
BUILDING MAINTENANCE

FUND: 100 General Fund
 ORG1: 195 Building Maintenance

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 807,883	1,072,338	1,072,338	688,280	1,072,338	Personal Services	\$ 1,041,689	1,041,689	1,041,689
572,516	739,415	739,415	328,077	641,613	Contractual Services	702,603	691,003	691,003
80,460	90,937	90,937	45,556	86,209	Supplies and Expense	86,245	86,245	86,245
20,317	22,200	22,200	11,762	19,950	Building Materials	20,450	20,450	20,450
3,832	3,240	3,240	2,610	3,240	Fixed Charges	3,743	3,743	3,743
(43,833)	0	0	0	0	Grants, Contributions & Other	0	0	0
6,797	8,000	8,000	4,771	7,953	Capital Outlay	8,000	8,000	8,000
\$ 1,447,972	1,936,130	1,936,130	1,081,056	1,831,303	Total Expenditures	\$ 1,862,730	1,851,130	1,851,130
\$ 0	10,000	10,000	10,000	10,000	Intergov't Charges for Services	\$ 10,000	10,000	10,000
50,261	26,900	26,900	23,040	26,977	Miscellaneous Revenue	26,900	26,900	26,900
\$ 50,261	36,900	36,900	33,040	36,977	Total Revenues	\$ 36,900	36,900	36,900
\$ 1,397,711	1,899,230	1,899,230	1,048,016	1,794,326	TAX LEVY	\$ 1,825,830	1,814,230	1,814,230

MARATHON COUNTY

2003 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
- ▶ 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
- ▶ Management and operation of the Department's motor vehicle fleet program

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

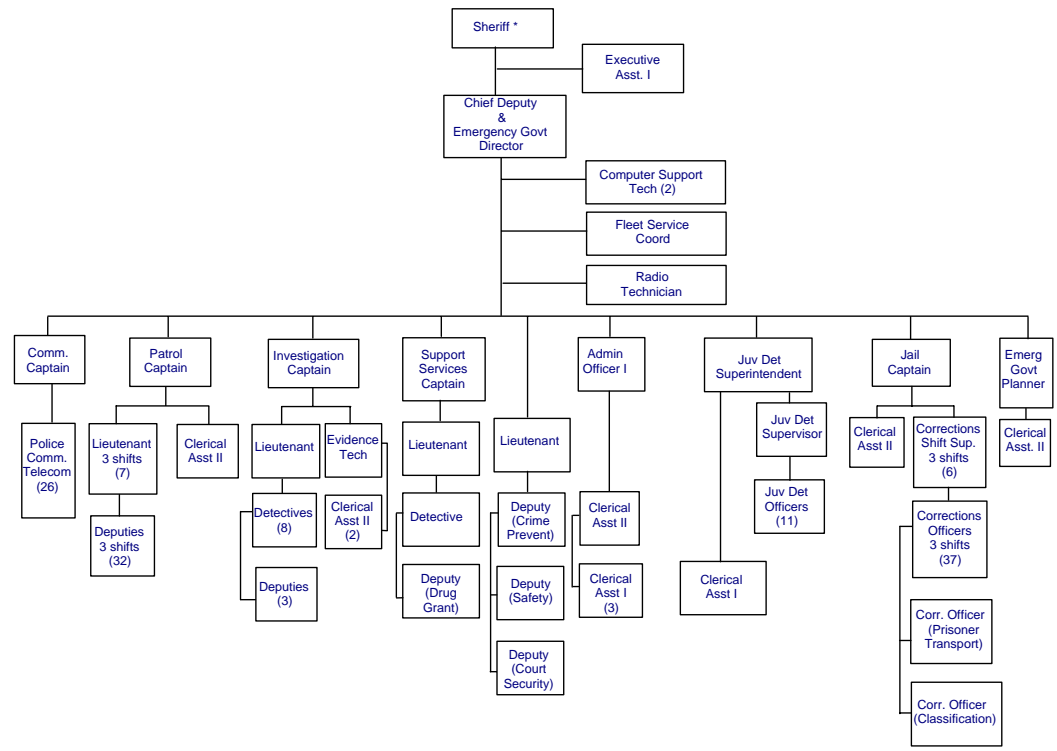
- ▶ Maintain records as required
- ▶ Assign/monitor Huber inmates
- ▶ Assign/work with electronic monitor programming

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

● 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)	1994	1995	1996	1997	●1998	1999	2000	2001	2002	2003
Union (FTE)	129.50	132.00	132.00	128.00	154.50	164.50	165.50	165.50	166.50	157.00
Non-Union (FTE)	3.50	3.50	3.50	8.50	10.00	10.00	10.00	10.00	10.00	9.00
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL	134.00	136.50	136.50	137.50	165.50	175.50	176.50	176.50	177.50	167.00

SHERIFF

FUND: 100 General Fund
 ORG1: 610 Sheriff Department

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$6,390,779	6,690,901	6,801,749	4,361,593	6,789,106	Personal Services	\$ 6,880,529	6,873,857	6,873,857
216,922	326,624	343,789	179,999	349,514	Contractual Services	370,750	355,585	355,585
383,578	577,033	630,155	222,294	619,761	Supplies and Expense	611,669	592,181	592,181
23,156	39,446	39,446	38,666	40,898	Fixed Charges	27,527	27,527	27,527
48,308	34,664	37,664	22,766	34,664	Grants, Contributions & Other	3,400	3,400	3,400
556,107	398,895	410,895	229,061	324,292	Capital Outlays	400,289	362,289	362,289
35,000	0	0	0	0	Other Financing Uses	0	0	0
\$7,653,850	8,067,563	8,263,698	5,054,379	8,158,235	Total Expenditures	\$ 8,294,164	8,214,839	8,214,839
\$ 317,217	176,265	333,278	110,049	320,922	Intergov't Grants & Other	\$ 156,043	156,043	156,043
16,366	2,500	2,500	2,603	4,300	Fines, Forfeits, and Penalties	900	900	900
156,789	117,500	117,500	115,618	135,525	Public Charges for Services	132,500	132,500	132,500
1,024	0	0	536	536	Intergov't Charges for Services	0	0	0
46,127	51,100	51,100	13,065	57,366	Miscellaneous Revenue	46,100	46,100	46,100
4,654	98,505	137,627	1,537	128,924	Other Financing Sources	115,222	115,222	115,222
\$ 542,177	445,870	642,005	243,408	647,573	Total Revenues	\$ 450,765	450,765	450,765
\$7,111,673	7,621,693	7,621,693	4,810,971	7,510,662	TAX LEVY	\$ 7,843,399	7,764,074	7,764,074

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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 120 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, 51 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 MANAGEMENT

FUND: 100 General Fund
 ORG1: 245 Emergency Management

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 99,308	107,019	107,019	70,586	107,019	Personal Services	\$ 111,865	111,865	111,865
2,156	10,650	10,650	550	10,650	Contractual Services	10,525	8,975	8,975
38,417	45,230	106,738	19,081	87,580	Supplies and Expense	38,355	38,355	38,355
850	1,100	1,100	1,100	1,188	Fixed Charges	1,188	1,188	1,188
14,335	18,500	18,500	3,875	18,500	Grants, Contributions & Other	18,500	18,500	18,500
0	600	600	0	600	Capital Outlay	600	600	600
\$ 155,066	183,099	244,607	95,192	225,537	Total Expenditures	\$ 181,033	179,483	179,483
\$ 68,348	51,350	95,350	43,098	116,365	Intergov't Grant & Other	\$ 53,500	69,850	69,850
4,842	0	0	0	0	Public Charges for Service	0	0	0
0	16,042	16,042	0	16,042	Miscellaneous Revenue	16,042	16,042	16,042
0	0	17,508	0	17,508	Other Financing Sources	0	0	0
\$ 73,190	67,392	128,900	43,098	149,915	Total Revenues	\$ 69,542	85,892	85,892
\$ 81,876	115,707	115,707	52,094	75,622	TAX LEVY	\$ 111,491	93,591	93,591

ADULT CORRECTIONAL

FUND: 100 General Fund
 ORG1: 650 Adult Correctional

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$2,241,783	2,500,979	2,500,979	1,528,831	2,500,979	Personal Services	\$ 2,554,239	2,554,239	2,554,239
838,373	866,413	910,617	542,469	950,506	Contractual Services	1,021,455	1,005,655	1,005,655
57,844	105,373	181,734	50,986	116,332	Supplies and Expense	122,809	122,809	122,809
970	19,200	79,200	91,034	91,034	Building Materials	19,200	19,200	19,200
425	1,877	1,877	1,877	1,969	Fixed Charges	592	592	592
\$3,139,395	3,493,842	3,674,407	2,215,197	3,660,820	Total Expenditures	\$ 3,718,295	3,702,495	3,702,495
\$ 86	0	0	65	70	Taxes	\$ 0	0	0
5,183	18,500	46,686	17,098	38,086	Intergovernmental Grants & Aid	9,900	9,900	9,900
562,266	464,360	480,360	350,135	550,640	Public Charges for Services	589,640	589,640	589,640
17,565	0	0	10,518	15,000	Miscellaneous Revenue	0	0	0
8,333	8,107	147,618	0	71,257	Other Financing Sources	8,107	8,107	8,107
\$ 593,433	490,967	674,664	377,816	675,053	Total Revenues	\$ 607,647	607,647	607,647
\$2,545,962	3,002,875	2,999,743	1,837,381	2,985,767	TAX LEVY	\$ 3,110,648	3,094,848	3,094,848

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

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 672,475	675,938	675,938	462,292	675,938	Personal Services	\$ 758,735	758,735	758,735
72,452	153,262	184,162	52,938	166,762	Contractual Services	149,203	129,203	129,203
17,536	37,259	37,259	7,289	37,259	Supplies and Expense	36,094	36,094	36,094
339	3,000	3,000	24	3,000	Building Materials	3,000	3,000	3,000
350	350	350	350	888	Fixed Charges	888	888	888
\$ 763,152	869,809	900,709	522,893	883,847	Total Expenditures	\$ 947,920	927,920	927,920
\$ 11,214	0	12,000	5,103	12,000	Intergovt Grants & Aid	\$ 252,000	0	0
181,701	190,000	190,000	131,561	275,000	Public Charges for Services	10,000	187,000	187,000
0	10,000	10,000	0	10,000	Intergovt Charges for Services	0	10,000	10,000
0	0	18,900	0	18,900	Other Financing Sources	0	0	0
\$ 192,915	200,000	230,900	136,664	315,900	Total Revenues	\$ 262,000	197,000	197,000
\$ 570,237	669,809	669,809	386,229	567,947	TAX LEVY	\$ 685,920	730,920	730,920

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

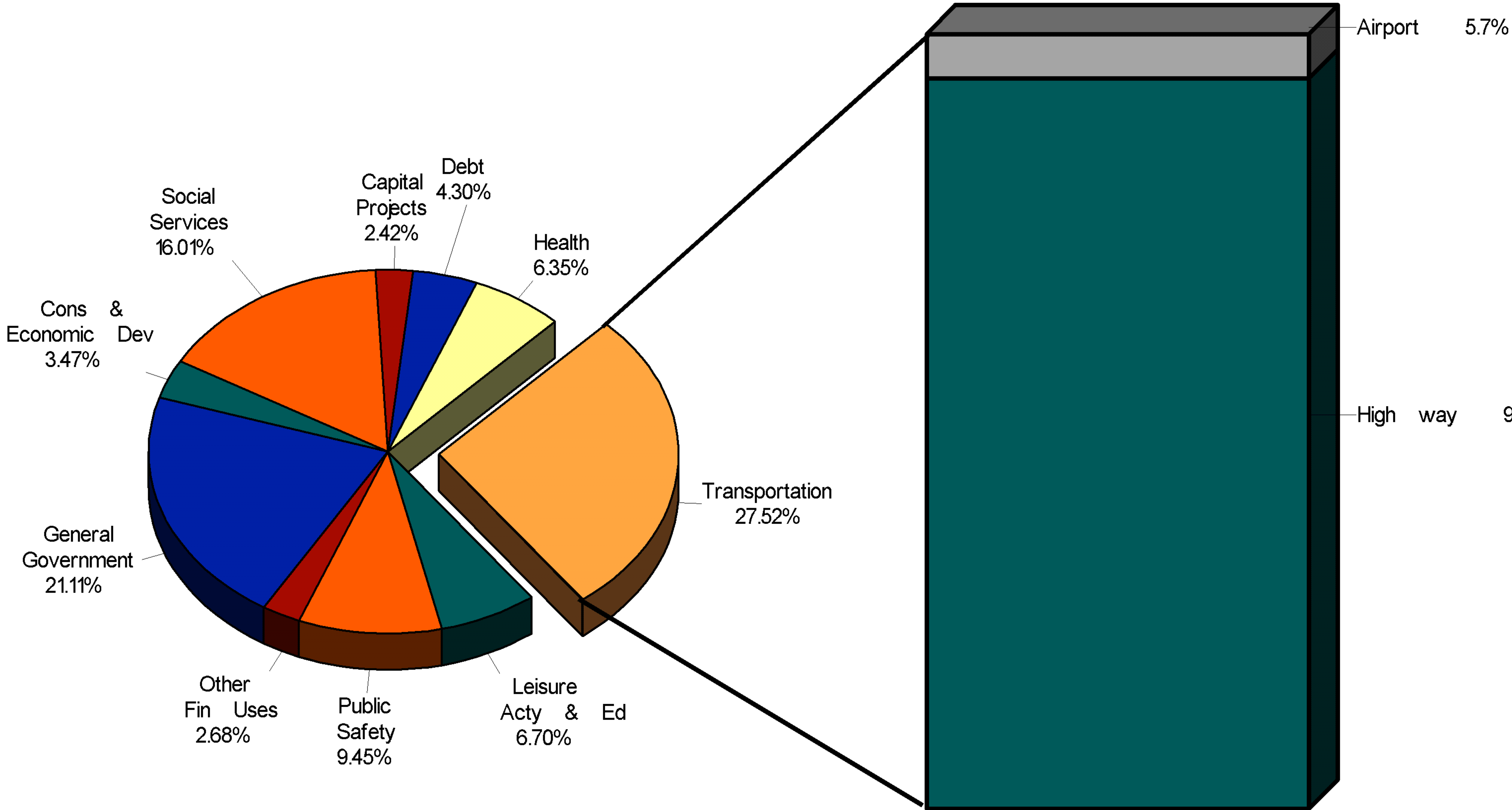
FUND: 100 General Fund
 ORG1: 254 Shelter Home - Sheriff

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 538,198	600,793	600,793	381,549	600,793	Personal Services	\$ 629,372	47,836	47,836
28,330	84,062	92,562	14,628	103,800	Contractual Services	99,362	52,300	319,886
12,256	40,265	41,678	3,790	40,715	Supplies and Expense	33,715	7,925	7,925
1,419	1,850	1,850	461	1,850	Building Materials	1,850	0	0
0	450	450	0	450	Fixed Charges	450	0	0
\$ 580,203	727,420	737,333	400,428	747,608	Total Expenditures	\$ 764,749	108,061	375,647
\$ 7,900	0	8,500	3,094	8,500	Intergov't Grants & Aid	\$ 0	0	0
150,979	110,000	110,000	73,440	125,000	Public Charges for Services	125,000	0	0
6,953	10,000	10,000	0	10,000	Intergov't Charges for Services	10,000	0	0
1,030	1,200	1,200	280	1,200	Miscellaneous Revenue	1,200	1,200	1,200
0	7,000	8,413	0	7,000	Other Financing Sources	0	0	0
\$ 166,862	128,200	138,113	76,814	151,700	Total Revenues	\$ 136,200	1,200	1,200
\$ 413,341	599,220	599,220	323,614	595,908	TAX LEVY	\$ 628,549	106,861	374,447

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MARATHON COUNTY

2003 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 spall 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.

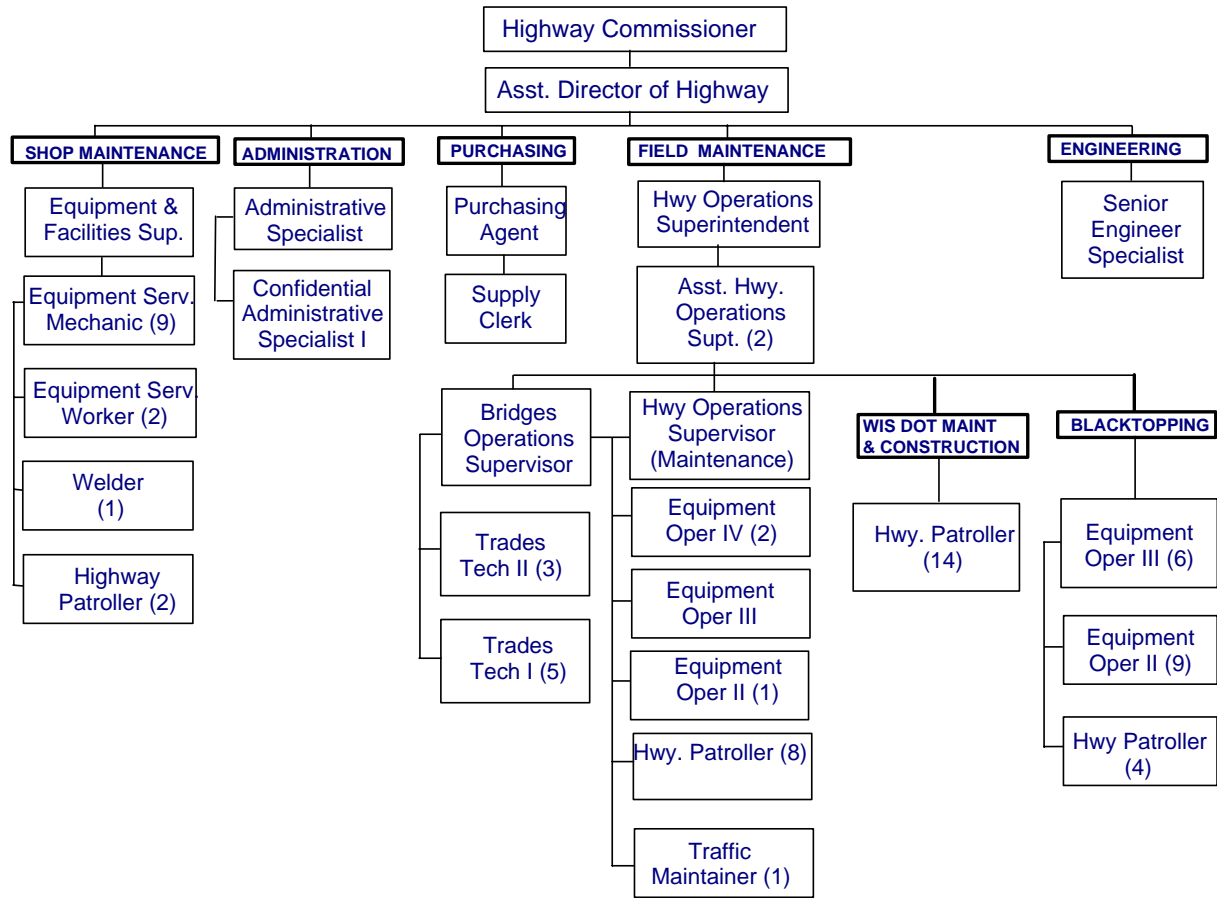
STP Program

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)	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Union (FTE)	78.00	78.00	78.00	78.00	79.00	79.00	79.00	79.00	79.00	71.00
Non-Union (FTE)	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
TOTAL	88.00	88.00	88.00	88.00	89.00	89.00	89.00	89.00	89.00	81.00

HIGHWAY

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

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 6,551,361	9,810,620	9,810,620	4,596,484	9,794,851	Personal Services	\$ 10,331,144	10,331,144	10,331,144
184,508	174,148	174,148	469,757	454,171	Contractual Services	179,600	179,600	179,600
1,034,491	1,966,482	1,966,482	1,031,914	1,952,740	Supplies and Expense	2,004,675	1,998,675	1,998,675
6,039,936	12,134,587	12,634,587	3,669,671	15,133,077	Building Material	17,676,011	16,725,871	16,725,871
3,896,835	4,841,202	4,841,202	1,694,108	5,010,166	Fixed Charges	4,970,782	4,970,782	4,970,782
219,201	4,139,621	4,139,621	1,196,975	3,187,084	Capital Outlay	2,641,000	2,641,000	2,599,702
(5,275,436)	0	0	0	0	Other Financing Uses	0	0	0
\$12,650,896	33,066,660	33,566,660	12,658,909	35,532,089	Total Expenditures	\$ 37,803,212	36,847,072	36,805,774
\$ 3,275,100	9,054,114	9,054,114	2,124,645	11,320,906	Intergov't Grants & Other	\$ 11,205,505	\$ 11,205,505	\$ 11,205,505
10,790	7,500	7,500	7,902	10,000	Licenses and Permits	7,500	7,500	7,500
0	0	0	10	10	Public Charges for Service	0	0	0
2,875,471	15,379,247	15,379,247	5,684,752	14,628,999	Intergov't Charges for Service	15,678,672	15,828,672	15,828,672
912,221	1,462,000	1,462,000	254,782	1,481,437	Miscellaneous Revenue	1,463,000	1,463,000	1,463,000
0	1,000,000	1,500,000	0	0	Other Financing Sources	0	925,000	925,000
\$ 7,073,582	26,902,861	27,402,861	8,072,091	27,441,352	Total Revenues	\$ 28,354,677	\$ 29,429,677	\$ 29,429,677
\$ 5,573,314	6,163,799	6,163,799	4,586,818	8,090,737	TAX LEVY	\$ 9,448,535	7,417,395	7,376,097

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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.

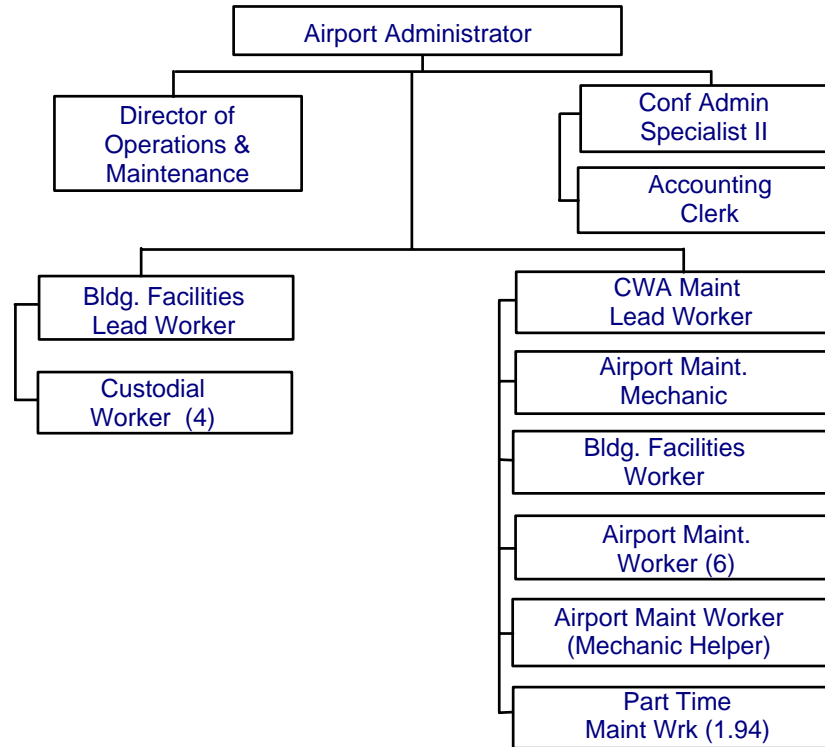
Tenant leasing

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



Number of Positions (FTE)	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Union (FTE)	15.0	15.0	16.5	16.5	16.5	17.5	18.5	17.94	17.94	17.94
Non-Union (FTE)	2.0	2.0	2.0	2.0	2.0	2.0	2.00	3.00	3.00	3.00
TOTAL	17.0	17.0	18.5	18.5	18.5	19.5	20.5	20.94	20.94	20.94

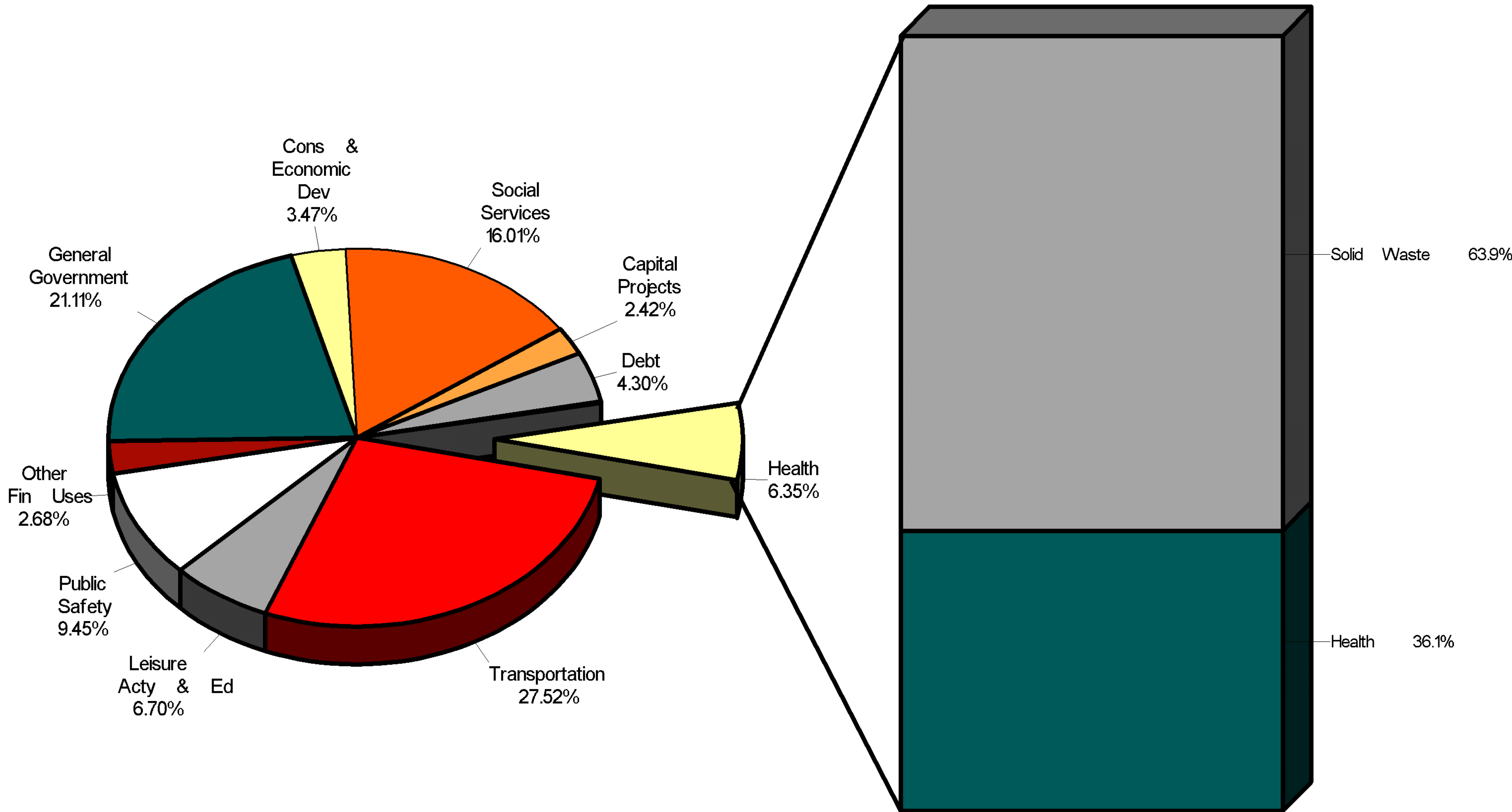
AIRPORT

FUND: 700 Airport
 ORG1: 300 Central Wisconsin Airport

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 1,046,338	1,083,025	1,083,025	689,885	1,083,025	Personal Services	\$ 1,095,059	1,095,059	1,095,059
490,195	520,628	520,628	342,078	526,732	Contractual Services	562,398	562,398	562,398
215,921	215,487	215,487	121,136	180,942	Supplies and Expense	224,826	224,826	224,826
18,290	21,080	21,080	10,145	19,357	Building Materials	21,110	21,110	21,110
455,796	34,728	34,728	40,928	40,928	Fixed Charges	55,068	55,068	55,068
(2,126)	70,100	70,100	82,910	86,891	Capital Outlay	269,300	269,300	269,300
502,047	503,170	503,170	481,236	503,170	Other Financing Uses	394,165	394,165	394,165
\$ 2,726,461	2,448,218	2,448,218	1,768,318	2,441,045	Total Expenditures	\$ 2,621,926	2,621,926	2,621,926
\$ 130	0	0	141	150	Taxes	\$ 0	0	0
2,158,604	1,776,678	1,776,678	1,683,133	2,578,444	Public Charges for Service	2,196,601	2,196,601	2,196,601
322,663	266,000	266,000	199,131	298,500	Intergov't Charges for Service	298,500	298,500	298,500
1,078,533	20,000	20,000	125,326	159,499	Miscellaneous Revenue	0	0	0
406,351	385,540	385,540	0	385,540	Other Financing Sources	126,825	126,825	126,825
\$ 3,966,281	2,448,218	2,448,218	2,007,731	3,422,133	Total Revenues	\$ 2,621,926	2,621,926	2,621,926
\$(1,239,820)	0	0	(239,413)	(981,088)	TAX LEVY	\$ 0	0	0

MARATHON COUNTY

2003 Expense Budget by Activity



Detail by Percentage of Health Expenses

HEALTH DEPARTMENT

MISSION STATEMENT

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

PROGRAMS/SERVICES

Chronic Disease Prevention Program Team:

The Chronic Disease Prevention Program Team works on activities to reduce the incidence and burden of chronic disease within our community. Specific programs include tobacco cessation and prevention programs, older adult case management and health education, injury prevention, hearing and vision screening, and dental health services.

Communicable Disease/Public Health Laboratory Team:

The CD/Lab Team is responsible for monitoring and controlling infectious diseases. This is accomplished through the following programs: Water Testing Lab, STD (sexually transmitted disease) and Immunization clinics, TB program, Hepatitis B & C programs, Rabies program, International Travel, Bioterrorism, Communicable Disease follow-up, Head Lice, and West Nile Virus surveillance.

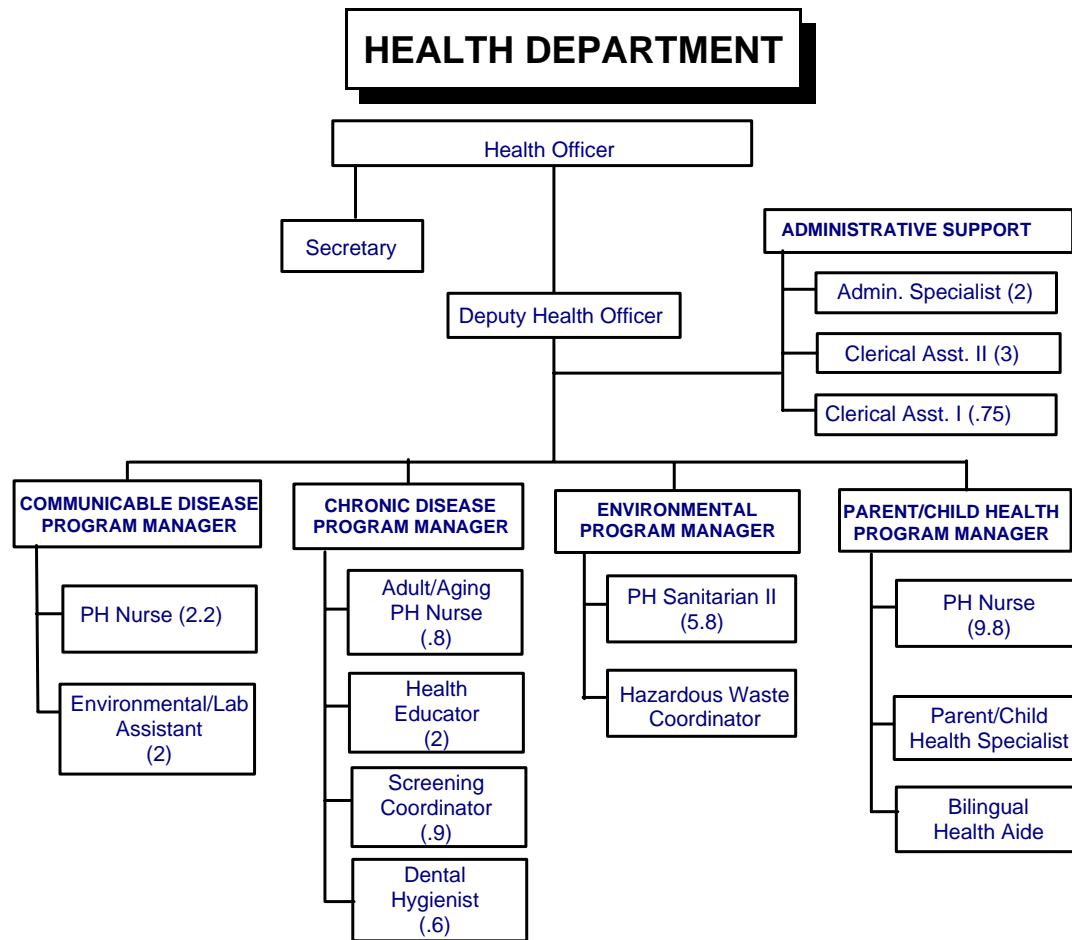
Environmental Health Program Team:

The Environmental Health Program Team identifies, investigates, controls, and/or prevents health hazards in the community. Public health sanitarians seek to promote environmental health through individuals, industry, business, community initiatives, and the enforcement of public health regulations. As an agent of the State of Wisconsin, the program licenses and regulates all public food, lodging, camping, pools and mobile home parks in the County.

Parent Child Health Program Team:

The Parent Child Health Program Team provides public health interventions to families residing in Marathon County. Specific program areas include care coordination services for pregnant women, breastfeeding promotion, Start Right, childhood injury prevention and safety education to families. Some of the population health outcomes critical to realizing the vision of MCHD that the public health nurses on the PCH program are working toward include:

- ▶ Improving access to early and regular prenatal care
- ▶ Decreasing premature births and low birth weight babies
- ▶ Improved child health outcomes related to breastfeeding by increasing the duration of breastfeeding for 1 month or greater if breastfeeding is initiated
- ▶ Decreasing the rate of child abuse and neglect



Several casual employees also assist in this department
 Note - 1.40 FTE is unfunded

Number of Positions (FTE)	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Union (FTE)	28.75	30.25	32.25	33.25	33.25	33.25	33.75	36.25	33.85	33.85
Non-Union (FTE)	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	6.00	6.00
TOTAL	33.75	35.25	36.25	37.25	37.25	37.25	37.75	40.25	39.85	39.85

HEALTH

FUND: 100 General Fund
 ORG1: 315 Health

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$2,047,389	2,296,586	2,407,450	1,456,348	2,350,825	Personal Services	\$ 2,244,036	2,254,036	2,254,036
1,423,025	1,137,245	1,264,117	872,054	1,260,812	Contractual Services	922,832	813,632	813,632
188,953	191,989	283,409	109,522	286,571	Supplies and Expense	150,005	180,394	180,394
43,466	8,000	21,059	3,078	26,999	Capital Outlay	1,800	6,800	6,800
\$3,702,833	3,633,820	3,976,035	2,441,002	3,925,207	Total Expenditures	\$ 3,318,673	3,254,862	3,254,862
\$1,002,024	566,331	1,019,733	605,938	954,212	Intergov't Grants and Aid	\$ 453,342	486,581	486,581
341,092	324,100	325,998	322,275	418,015	Public Charges for Services	472,000	417,000	417,000
6,737	10,000	10,000	4,123	10,000	Intergov't Charges for Services	13,572	13,572	13,572
45,871	196,500	108,700	110,880	177,015	Miscellaneous Revenue	107,150	109,150	109,150
0	142,557	117,272	0	121,315	Other Financing Sources	0	0	0
\$1,395,724	1,239,488	1,581,703	1,043,216	1,680,557	Total Revenues	\$ 1,046,064	1,026,303	1,026,303
\$2,307,109	2,394,332	2,394,332	1,397,786	2,244,650	TAX LEVY	\$ 2,272,609	2,228,559	2,228,559

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LANDFILL

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 95,000 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.

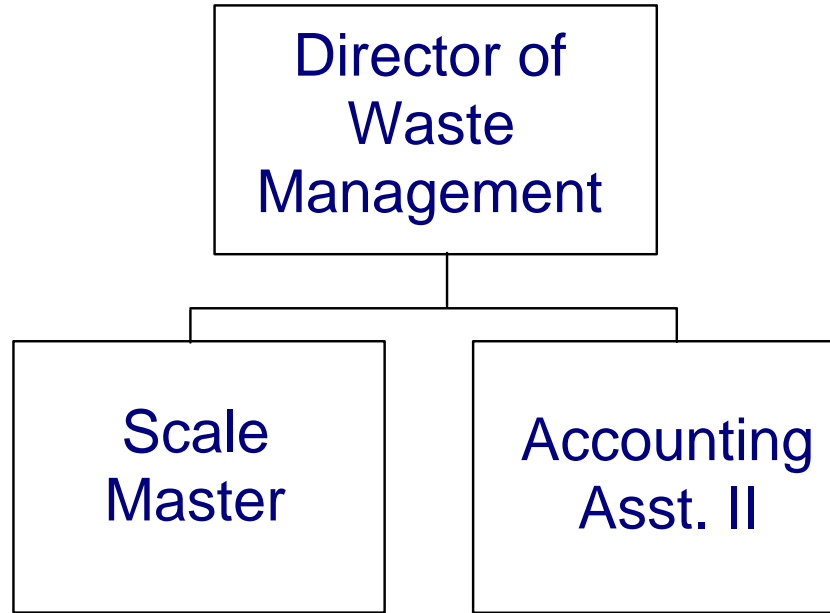
Landfill Long Term Care

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. The Long Term Care Fund for the Area B landfill is also fully funded. This site is expected to remain open until the year 2010.

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. The fund retains \$710,000 for future remediation work that may be needed in Marathon County.

LANDFILL



Number of Positions (FTE)	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
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
TOTAL	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00

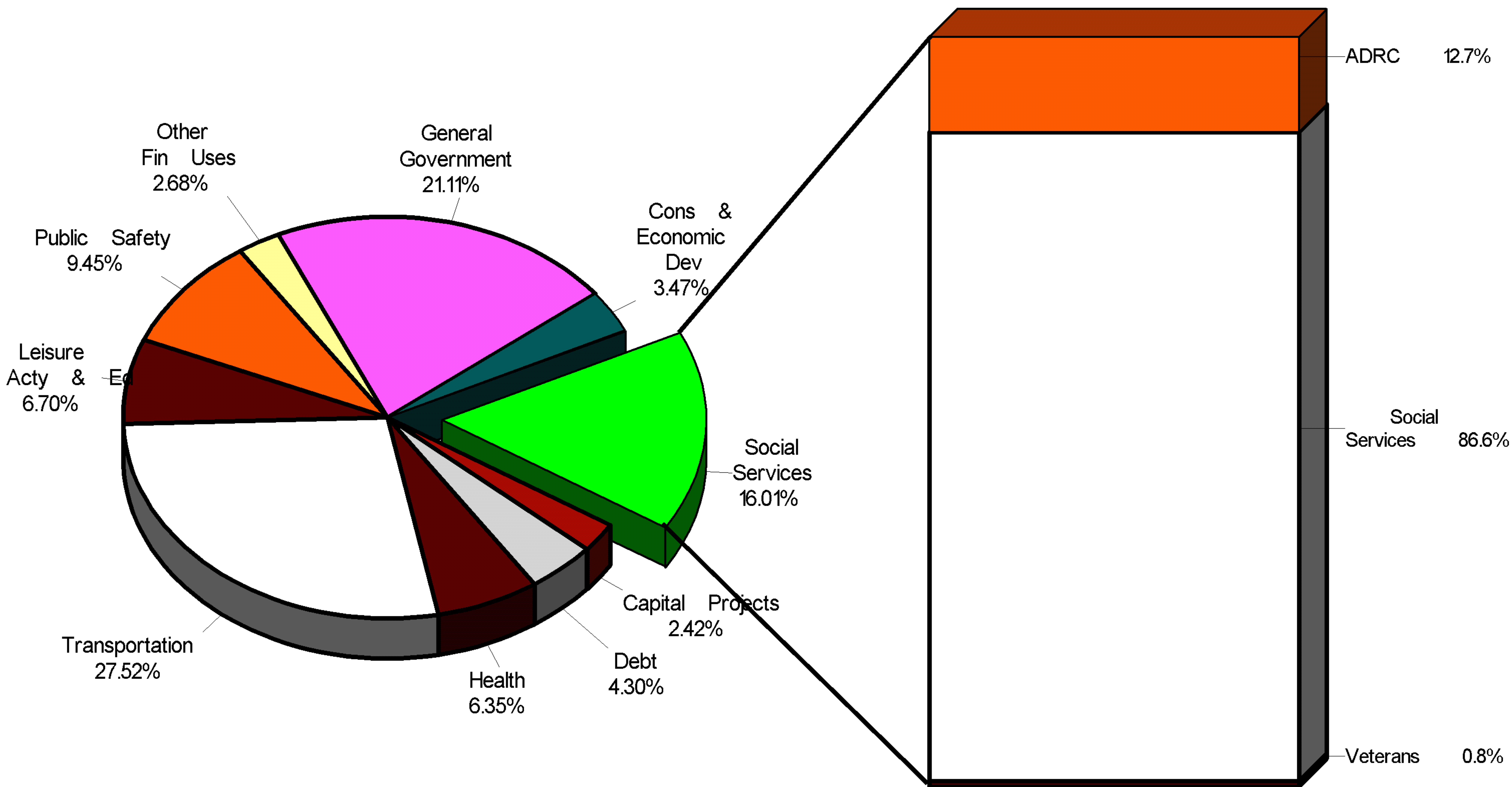
LANDFILL

FUND: 750 Landfill
 ORG1: 445 Solid Waste

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 189,968	202,990	202,990	124,984	202,990	Personal Services	\$ 203,309	203,309	203,309
1,772,061	2,013,741	2,014,741	823,493	1,979,538	Contractual Services	1,287,865	1,287,865	1,287,865
29,248	41,945	41,945	17,007	25,278	Supplies and Expense	23,728	23,728	23,728
85,356	0	0	0	0	Building Materials	0	0	0
572,381	467,736	467,736	27,367	432,273	Fixed Charges	488,965	488,965	488,965
0	13,000	13,000	0	13,000	Debt Service	13,000	13,000	13,000
30,000	35,000	35,000	30,000	65,000	Grants, Contributions & Other	35,000	35,000	35,000
0	114,500	1,114,500	28,659	575,000	Capital Outlay	3,700,000	3,700,000	3,700,000
492,583	1,584,356	1,674,271	332,201	1,331,904	Other Financing Uses	0	0	0
\$ 3,171,597	4,473,268	5,564,183	1,383,711	4,624,983	Total Expenditures	\$ 5,751,867	5,751,867	5,751,867
\$ 6,318	0	5,000	5,768	14,268	Intergovernmental Grants & Aid	\$ 3,500	3,500	3,500
2,701,706	2,776,196	2,763,996	1,435,176	2,322,504	Public Charges for Service	2,181,444	2,181,444	2,181,444
1,146,208	1,422,000	1,430,200	580,355	1,672,521	Miscellaneous Revenue	565,000	565,000	565,000
489,601	275,072	1,364,987	332,201	1,588,149	Other Financing Sources	3,001,923	3,001,923	3,001,923
\$ 4,343,833	4,473,268	5,564,183	2,353,500	5,597,442	Total Revenues	\$ 5,751,867	5,751,867	5,751,867
\$ (1,172,236)	0	0	(969,789)	(972,459)	TAX LEVY	\$ 0	0	0

MARATHON COUNTY

2003 Expense Budget by Activity



Detail by Percentage of Social Services Expenses

SOCIAL SERVICES DEPARTMENT

MISSION STATEMENT

To meet the unmet basic human needs of vulnerable Marathon County residents.

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

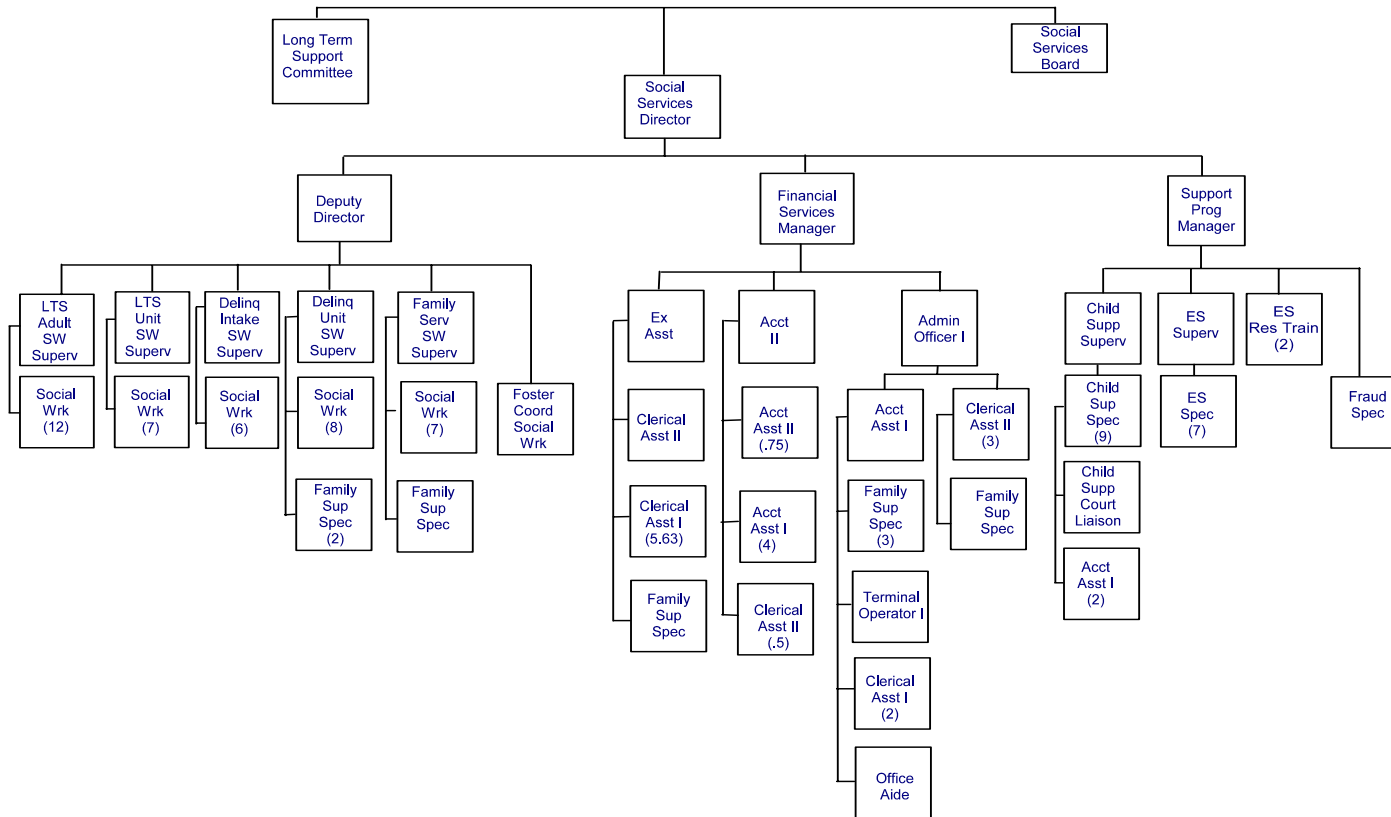
The Economic Support function is to determine eligibility and maintain benefits for the following federal, state and local programs: Food Stamps, Medical Assistance, and Kinship Care. Economic Support also has the responsibility for determining Child Care co-payments and reimbursing child care providers 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



*Social Services and Commission on Aging were combined as one department in 1994 and were separated back into two departments in 1999.

#Creation of W-2 caused the transfer of 11 employees to Employment and Training.

**Juvenile Disposition/Intake transferred to Social Services on 1/1/2000.

The history here list each department separately for all years.

Number of Positions (FTE)	*1994	1995	1996	1997	#1998	*1999	**2000	2001	2002	2003
Union (FTE)	86.75	89.25	88.25	87.25	77.25	76.25	89.88	90.38	90.38	89.88
Non-Union (FTE)	16.00	16.00	17.00	18.00	15.00	15.00	16.00	16.00	16.00	15.00
TOTAL	102.75	105.25	105.25	105.25	92.25	91.25	105.88	106.38	106.38	104.88

SOCIAL SERVICES

FUND: 175 Social Improvement Fund
 ORG1: 455 Social Services

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 5,016,006	5,215,668	5,215,668	3,325,347	5,222,192	Personal Services	\$ 5,399,816	5,529,463	5,529,463
361,941	285,577	485,577	256,846	586,809	Contractual Services	443,263	443,263	443,263
207,251	266,779	268,279	124,039	271,021	Supplies and Expense	226,639	226,639	226,639
290,506	304,974	304,974	179,743	304,153	Fixed Charges	336,619	336,619	336,619
11,068,868	10,745,058	10,662,740	6,928,655	11,927,416	Grants, Contributions & Others	12,286,430	12,231,571	12,031,571
8,917	0	0	0	0	Other Financing Uses	0	0	0
\$ 16,953,489	16,818,056	16,937,238	10,814,630	18,311,591	Total Expenditures	\$ 18,692,767	18,767,555	18,567,555
\$ 10,880,904	10,262,915	10,382,097	8,054,075	11,432,466	Intergov't Grants & Other	\$ 11,682,414	11,700,561	11,700,561
725,811	625,000	625,000	461,702	663,781	Public Charges for Services	609,000	609,000	609,000
263,331	382,190	382,190	94,867	362,190	Miscellaneous Revenue	282,717	276,854	276,854
365,283	0	0	0	0	Other Financing Sources	7,985	7,985	7,985
\$ 12,235,329	11,270,105	11,389,287	8,610,644	12,458,437	Total Revenues	\$ 12,582,116	12,594,400	12,594,400
\$ 4,718,160	5,547,951	5,547,951	2,203,986	5,853,154	TAX LEVY	\$ 6,110,651	6,173,155	5,973,155

CHILD SUPPORT

FUND: 175 Social Improvement Fund
 ORG1: 554 Child Support

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 841,337	896,133	896,133	627,627	900,683	Personal Services	\$ 920,975	920,975	920,975
86,508	92,857	92,857	54,736	86,008	Contractual Services	88,699	88,699	88,699
35,356	62,226	62,226	21,107	49,839	Supplies and Expense	54,740	54,740	54,740
23,250	24,000	24,000	18,000	24,000	Fixed Charges	24,750	24,750	24,750
0	0	0	0	0	Other Financing Uses	7,985	7,985	7,985
\$ 986,451	1,075,216	1,075,216	721,470	1,060,530	Total Expenditures	\$ 1,097,149	1,097,149	1,097,149
\$ 943,063	1,031,716	1,031,716	736,787	1,023,156	Intergov't Grants & Other	\$ 1,046,899	1,046,899	1,046,899
40,373	35,500	35,500	33,983	38,720	Public Charges for Services	43,250	43,250	43,250
8,907	8,000	8,000	3,221	8,000	Miscellaneous Revenue	7,000	7,000	7,000
42,566	0	0	0	0	Other Financing Sources	0	0	0
\$ 1,034,909	1,075,216	1,075,216	773,991	1,069,876	Total Revenues	\$ 1,097,149	1,097,149	1,097,149
\$ 48,458	0	0	(52,522)	(9,346)	TAX LEVY	\$ 0	0	0

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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.

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.

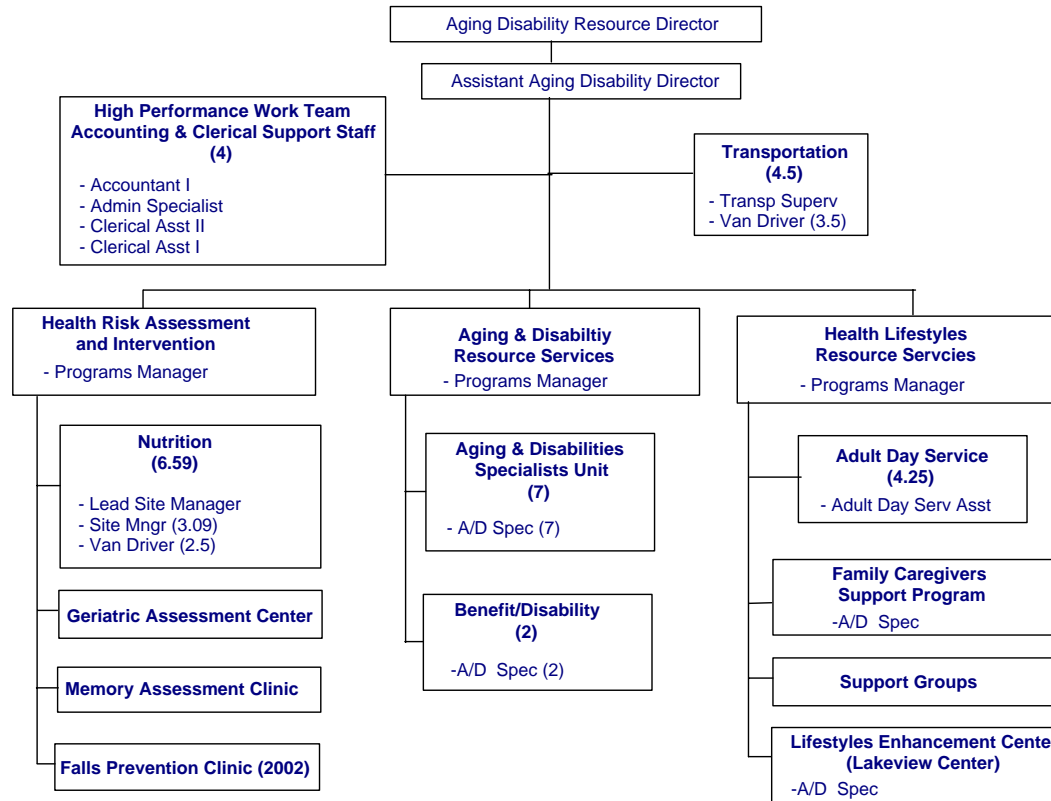
Family Caregivers Support

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



* 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)	*1994	1995	1996	1997	1998	*1999	2000	2001	2002	2003
Union (FTE)	16.20	16.70	17.70	17.30	17.55	19.45	25.53	27.59	31.09	29.34
Non-Union (FTE)	6.00	5.00	5.00	5.00	6.00	6.00	6.00	7.00	7.00	6.00
TOTAL	22.20	21.70	22.70	22.30	23.55	25.45	31.53	34.59	38.09	35.34

AGING & DISABILITY RESOURCE CENTER

FUND: 175 Social Improvement Fund
 ORG1: 565 Aging & Disability Resource Center

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$1,581,418	1,800,683	1,723,424	1,127,039	1,746,867	Personal Services	\$ 1,544,621	1,544,621	1,544,621
1,054,192	979,125	1,046,879	617,381	992,104	Contractual Services	1,080,338	1,080,338	1,080,338
195,680	188,307	333,269	118,148	320,605	Supplies and Expense	180,913	180,913	180,913
1,638	2,350	3,223	1,935	3,123	Building Materials	400	400	400
8,630	7,310	7,310	7,402	8,448	Fixed Charges	8,285	8,285	8,285
50,085	48,507	42,822	23,591	42,425	Grants, Contributions & Others	42,274	42,274	42,274
54,301	7,937	6,449	2,006	4,483	Capital Outlay	350	350	350
19,414	8,904	25,101	16,197	79,833	Other Financing Uses	0	0	0
\$2,965,358	3,043,123	3,188,477	1,913,699	3,197,888	Total Expenditures	\$ 2,857,181	2,857,181	2,857,181
\$2,139,260	2,179,720	2,310,211	1,150,963	2,287,839	Intergov't Grants & Other	\$ 2,027,025	2,027,025	2,027,025
40,597	54,502	54,502	23,075	54,502	Public Charges for Services	78,489	78,489	78,489
538,606	533,250	517,728	301,429	520,759	Miscellaneous Revenue	526,993	526,993	526,993
0	54,866	85,251	0	84,528	Other Financing Sources	68,675	68,675	68,675
\$2,718,463	2,822,338	2,967,692	1,475,467	2,947,628	Total Revenues	\$ 2,701,182	2,701,182	2,701,182
\$ 246,895	220,785	220,785	438,233	250,260	TAX LEVY	\$ 155,999	155,999	155,999

MINI BUS REPLACEMENT TRUST

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

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 0	19,563	22,465	0	23,490	Other Financing Uses	\$ 24,490	24,490	24,490
\$ 0	19,563	22,465	0	23,490	Total Expenditures	\$ 24,490	24,490	24,490
\$ 1,041	25	25	439	1,050	Miscellaneous Revenue	\$ 1,000	1,000	1,000
1,886	19,538	22,440	0	22,440	Other Financing Sources	23,490	23,490	23,490
\$ 2,927	19,563	22,465	439	23,490	Total Revenues	\$ 24,490	24,490	24,490
\$ (2,927)	0	0	(439)	0	TAX LEVY	\$ 0	0	0

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VETERANS SERVICE OFFICE

MISSION STATEMENT

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

PROGRAMS/SERVICES

Assist in 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 state benefits: subsistence grants, health care grants, education grants, 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.

Advise and assist veterans with applications for VA pensions, disability compensation and medical treatment.

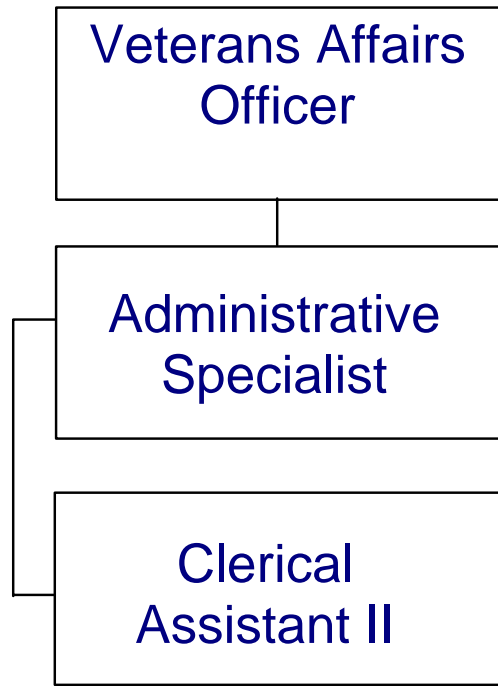
Advise and assist spouses, widows and dependents with applications for VA pensions, education and other pertinent benefits for which they are eligible.

Assist eligible veterans and their families in the application for placement of the veteran and/or spouse in the Wisconsin Veterans Home.

Assist families of deceased veterans with application for burial markers, monetary burial allowances, and application for VA life insurance benefits.

Applications for aid to needy veterans are completed and reviewed by this office. Such assistance is then provided through the County Veterans' Service Commission.

VETERAN'S SERVICE



Number of Positions (FTE)	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Union (FTE)	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Non-Union (FTE)	1.50	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL	2.50	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00

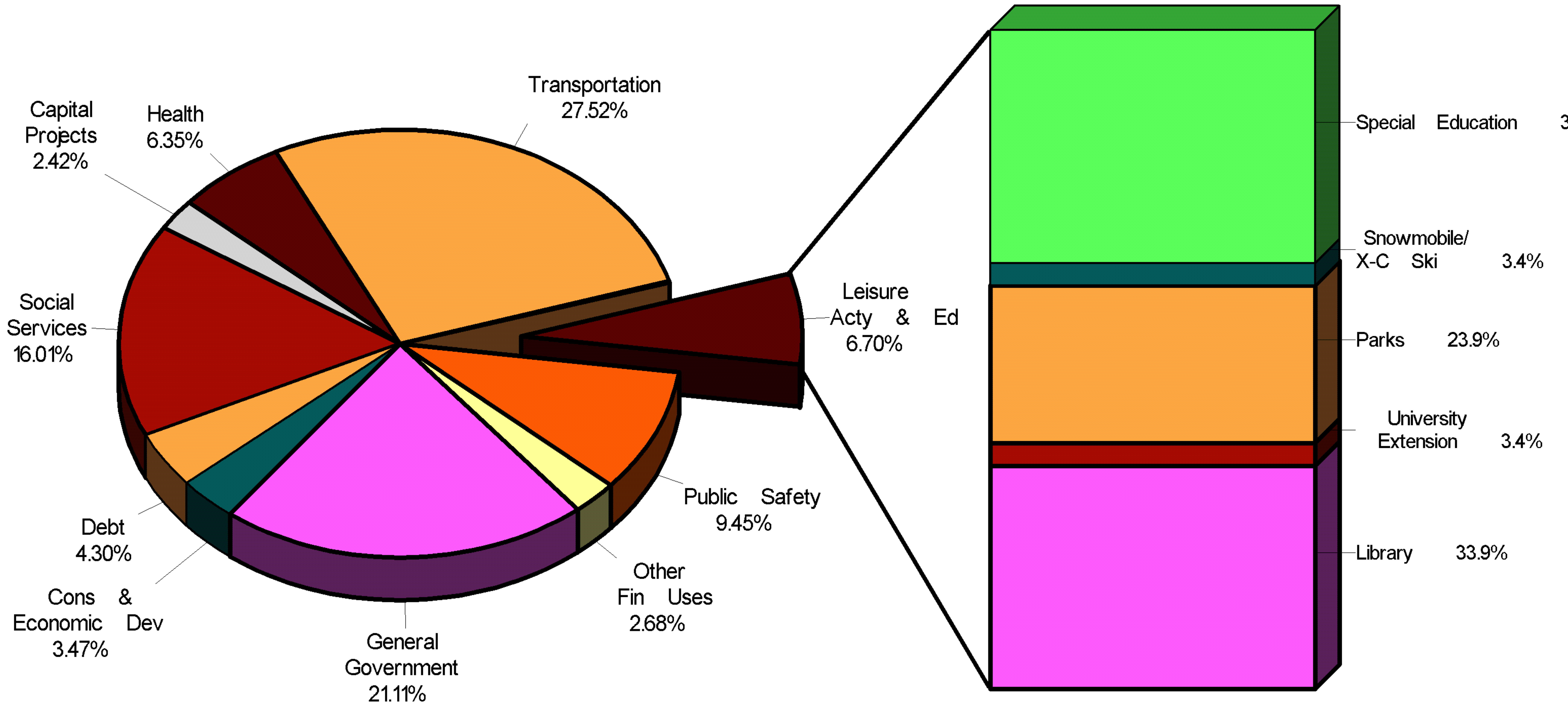
VETERANS

FUND: 100 General Fund
 ORG1: 555 Veterans

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 140,508	145,945	145,945	98,536	145,945	Personal Services	\$ 152,396	152,396	152,396
2,260	3,500	3,500	1,650	3,500	Contractual Services	3,300	3,300	3,300
11,112	13,340	13,340	3,721	13,340	Supplies and Expense	12,845	12,845	12,845
0	200	200	0	200	Fixed Charges	200	200	200
4,775	2,850	9,136	2,422	2,850	Grants, Contributions & Other	3,000	3,250	3,250
\$ 158,655	165,835	172,121	106,329	165,835	Total Expenditures	\$ 171,741	171,991	171,991
\$ 13,000	13,000	13,000	13,000	13,000	Intergov't Grants and Aid	\$ 13,000	13,000	13,000
191	0	0	0	0	Public Charges for Service	0	0	0
1,728	0	0	0	0	Miscellaneous Revenue	0	0	0
0	0	6,286	0	0	Other Financing Sources	0	0	0
\$ 14,919	13,000	19,286	13,000	13,000	Total Revenues	\$ 13,000	13,000	13,000
\$ 143,736	152,835	152,835	93,329	152,835	TAX LEVY	\$ 158,741	158,991	158,991

MARATHON COUNTY

2003 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:

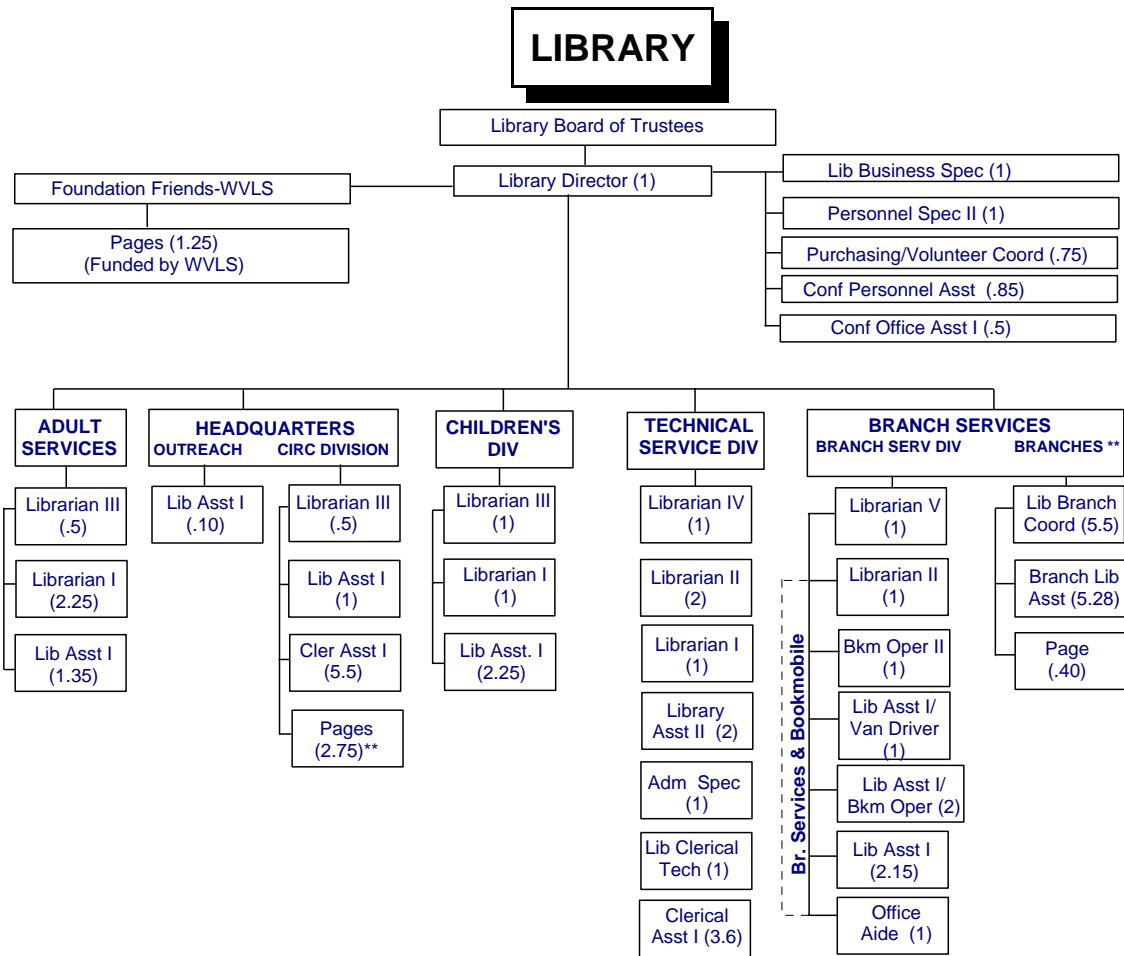
Wausau Headquarters Library;
Athens, Edgar, Marathon, Mosinee, Rothschild, Spencer, and Stratford Branch Libraries;
Bookmobiles.

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.



**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	2003
Union (FTE)	30.755	30.875	32.180	32.180	32.35	32.35	33.38
Non-Union (FTE)	23.270	23.825	23.625	23.750	23.75	23.75	21.85
WVLS Funded Positions (FTE) - Union	1.875	1.875	1.180	1.250	1.25	1.25	1.25
TOTAL	55.900	56.575	56.985	57.180	57.35	57.35	56.48

LIBRARY

FUND: 100 General Fund
 ORG1: 665 Library

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$2,349,533	2,485,685	2,503,917	1,596,047	2,503,917	Personal Services	\$ 2,566,134	2,513,982	2,513,982
162,729	118,570	164,184	79,237	140,570	Contractual Services	130,276	130,276	130,276
542,368	537,197	644,054	339,451	602,396	Supplies and Expense	525,796	525,796	525,796
167	300	300	65	300	Building Materials	200	200	200
49,579	45,588	45,588	23,942	45,588	Fixed Charges	50,541	50,541	50,541
3,279	0	0	0	0	Capital Outlay	0	0	0
\$3,107,655	3,187,340	3,358,043	2,038,742	3,292,771	Total Expenditures	\$ 3,272,947	3,220,795	3,220,795
\$ 15,712	0	56,941	47,520	56,941	Intergov't Grants & Aid	\$ 0	0	0
101,077	79,264	79,264	53,141	79,264	Public Charges for Service	79,264	79,264	79,264
8,934	7,974	7,974	0	7,974	Intergov't Charges for Service	7,069	7,069	7,069
77,989	34,956	34,956	25,927	61,956	Miscellaneous Revenue	42,238	42,238	42,238
0	49,081	245,092	0	246,537	Other Financing Sources	40,000	40,000	40,000
\$ 203,712	171,275	424,227	126,588	452,672	Total Revenues	\$ 168,571	168,571	168,571
\$2,903,943	3,016,065	2,933,816	1,912,154	2,840,099	TAX LEVY	\$ 3,104,376	3,052,224	3,052,224

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PARK DEPARTMENT

MISSION STATEMENT

To provide a park and forest recreation system that will meet the 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

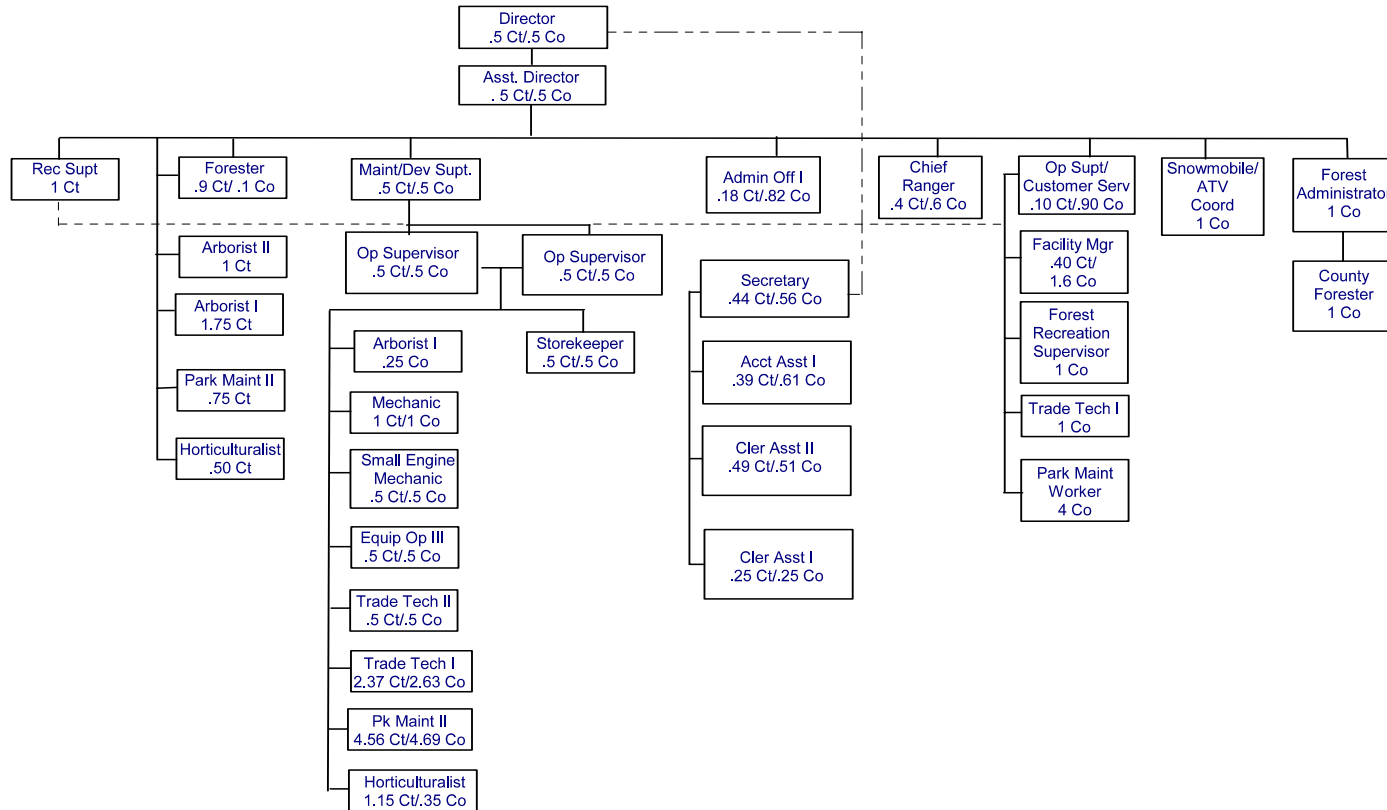
Marathon County has 18 County parks encompassing 3,884 acres, plus our 18-mile segment of the Mountain-Bay State Park Trail to preform maintenance and construction activities. Facilities range from generic to very sophisticated, including picnic areas, swimming beaches, campgrounds, shelter buildings, 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 RECREATION & FORESTRY



City - Ct County - Co

Number of Positions (FTE)	1994	1995	1996	1997	1998	1999	2000	2001	2002	2002
Union (FTE)	33.00	33.00	33.00	33.00	34.00	34.00	34.50	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	16.00
TOTAL	45.00	45.00	45.00	45.00	46.00	46.00	46.50	46.50	46.50	50.50

1995 Allocation - City 20.70 FTE
 1996 Allocation - City 20.65 FTE
 1997 Allocation - City 20.89 FTE
 1998 Allocation - City 21.89 FTE

County 24.30 FTE
 County 24.35 FTE
 County 24.11 FTE
 County 24.11 FTE

1999 Allocation - City 21.88 FTE
 2000 Allocation- City 22.13 FTE
 2001 Allocation- City 22.13 FTE
 2002 Allocation- City 22.13 FTE

County 24.12 FTE
 County 24.37 FTE
 County 24.37 FTE
 County 24.37 FTE

2003 Allocation - City 22.13 FTE County 28.37 FTE

PARK DEPARTMENT

FUND: 100 General Fund
 ORG1: 710 Park

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 1,461,103	1,513,510	1,513,510	1,052,982	1,509,158	Personal Services	\$ 1,600,734	1,600,725	1,600,725
164,175	198,030	201,256	108,615	187,762	Contractual Services	210,873	210,873	210,873
149,690	163,305	169,662	104,444	155,036	Supplies & Expense	170,610	166,610	166,610
40,651	57,115	57,115	19,606	56,541	Building Materials	72,928	67,928	67,928
19,698	58,517	58,517	17,679	18,381	Fixed Charges	64,514	64,514	64,514
56,739	29,075	34,153	5,401	24,153	Capital Outlay	29,925	21,925	21,925
\$ 1,892,056	2,019,552	2,034,213	1,308,727	1,951,031	Total Expenditures	\$ 2,149,584	2,132,575	2,132,575
\$ 387,167	535,132	535,132	314,168	490,557	Public Charges for Service	\$ 549,525	549,525	549,525
0	24,350	24,350	(405)	0	Intergov't Charges for Services	23,800	23,800	23,800
16,775	24,300	24,300	18,931	25,350	Miscellaneous Revenue	25,550	25,550	25,550
0	0	14,661	0	20,024	Other Financing Sources	14,643	14,643	14,643
\$ 403,942	583,782	598,443	332,694	535,931	Total Revenues	\$ 613,518	613,518	613,518
\$ 1,488,114	1,435,770	1,435,770	976,033	1,415,100	TAX LEVY	\$ 1,536,066	1,519,057	1,519,057

PARK LAND and PRODUCTS

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

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 600	0	0	4,200	4,200	Contractual Services	\$ 0	0	0
0	1,611	1,611	0	0	Supplies and Expense	1,611	1,611	1,611
0	150	150	(688)	150	Fixed Charges	150	150	150
9,375	39,850	91,850	52,000	87,500	Capital Outlay	39,850	39,850	39,850
\$ 9,975	41,611	93,611	55,512	91,850	Total Expenditures	\$ 41,611	41,611	41,611
\$ 8,750	0	0	0	0	Intergov't Grants & Aid	\$ 0	0	0
1,232	29,610	29,610	71	1,711	Public Charges for Service	26,611	26,611	26,611
15,004	12,001	12,001	5,823	15,001	Miscellaneous Revenue	15,000	15,000	15,000
0	0	52,000	0	52,000	Other Financing Sources	0	0	0
\$ 24,986	41,611	93,611	5,894	68,712	Total Revenues	\$ 41,611	41,611	41,611
\$ (15,011)	0	0	49,618	23,138	TAX LEVY	\$ 0	0	0

FAIRGROUNDS MAINTENANCE

FUND: 100 General Fund
 ORG1: 716 Fairgrounds Maintenance

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 0	2,000	2,000	0	1,700	Contractual Services	\$ 2,000	2,000	2,000
0	500	500	0	200	Supplies and Expense	500	500	500
1,832	3,280	3,280	0	3,000	Building Materials	3,280	3,280	3,280
0	160	160	0	0	Fixed Charges	160	160	160
27,350	30,060	91,653	2,380	30,060	Capital Outlay	96,293	96,293	96,293
\$ 29,182	36,000	97,593	2,380	34,960	Total Expenditures	\$ 102,233	102,233	102,233
\$ 17,654	18,000	18,000	16,566	17,000	Public Charges for Service	\$ 18,000	18,000	18,000
20,442	18,000	18,000	1,324	19,800	Miscellaneous Revenue	20,800	20,800	20,800
0	0	61,593		61,593	Other Financing Sources	63,433	63,433	63,433
\$ 38,096	36,000	97,593	17,890	98,393	Total Revenues	\$ 102,233	102,233	102,233
\$ (8,914)	0	0	(15,510)	(63,433)	TAX LEVY	\$ 0	0	0

SNOWMOBILE/ATV

FUND: 100 General Fund
 ORG1: 692 Snowmobile

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 48,809	51,226	51,226	34,480	51,226	Personal Services	\$ 54,839	54,839	54,839
518,355	187,005	458,051	171,755	521,782	Contractual Services	147,238	147,238	147,238
15,928	5,325	5,325	5,658	8,791	Supplies and Expense	4,275	4,275	4,275
10,202	0	0	0	0	Fixed Charges	319	319	319
\$ 593,294	243,556	514,602	211,893	581,799	Total Expenditures	\$ 206,671	206,671	206,671
\$ 551,528	160,231	404,877	207,794	511,543	Intergov't Grants & Other	\$ 114,942	114,942	114,942
3,731	0	0	3,063	700	Miscellaneous Revenue	2,250	0	0
0	24,794	51,194	0	51,194	Other Financing Sources	29,941	29,941	29,941
\$ 555,259	185,025	456,071	210,857	563,437	Total Revenues	\$ 147,133	144,883	144,883
\$ 38,035	58,531	58,531	1,036	18,362	TAX LEVY	\$ 59,538	61,788	61,788

CROSS COUNTRY SKI TRAIL

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

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 63,881	74,175	74,175	40,688	74,175	Personal Services	\$ 63,149	63,149	63,149
10,138	10,075	10,075	5,640	9,000	Contractual Services	12,625	12,625	12,625
9,182	12,700	12,700	4,058	11,825	Supplies and Expense	15,508	15,508	15,508
449	1,550	1,550	0	900	Building Materials	1,550	1,550	1,550
860	963	963	963	963	Fixed Charges	778	778	778
0	8,000	8,000	0	0	Capital Outlay	8,000	8,000	8,000
0	0	0	0	0	Other Financing Uses	11,247	11,247	11,247
\$ 84,510	107,463	107,463	51,349	96,863	Total Expenditures	\$ 112,857	112,857	112,857
\$ 79,303	89,125	89,125	17,318	43,922	Public Charges for Service	\$ 108,120	108,120	108,120
2,210	1,500	1,500	0	300	Intergovt Charges for Services	1,500	1,500	1,500
6,236	5,426	5,426	1,071	2,500	Miscellaneous Revenue	2,700	2,700	2,700
0	11,412	11,412	0	50,356	Other Financing Sources	537	537	537
\$ 87,749	107,463	107,463	18,389	97,078	Total Revenues	\$ 112,857	112,857	112,857
\$ (3,239)	0	0	32,960	(215)	TAX LEVY	\$ 0	0	0

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. Local staff work in collaboration with campus-based specialists to develop, deliver, and evaluate local programs. In addition, the office provides county residents with local access to a variety of university publications and other educational resources.

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

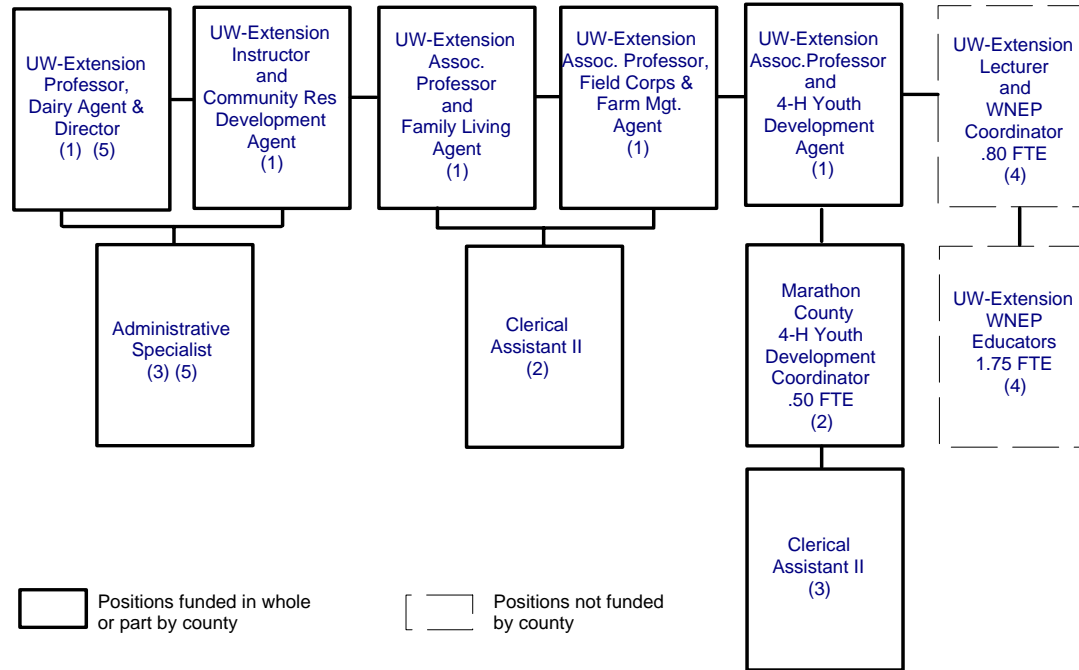
County-based faculty and academic staff provide local programs in leadership development, citizenship and family involvement, prevention education for youth, community service, career education, and hands-on educational opportunities in a variety of subjects.

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 650 informational recordings are available to residents toll-free through an ordinary touch-tone phone using UW-Extension's InfoSource system. Several of these messages are localized by Marathon County staff.

The County office is also the local host site for various distance education systems, including teleconferencing (WisLine), web conferencing (WisLine-Web), 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)	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
State Employees	7.68	7.68	8.28	9.51	9.63	8.85	8.85	7.75	7.55	7.55
Union (FTE)	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00
Non-Union (FTE)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
TOTAL	11.18	11.18	11.78	13.01	13.13	12.35	12.35	11.25	11.05	10.05

UNIVERSITY OF WISCONSIN - EXTENSION

FUND: 100 General Fund
 ORG1: 730 University Extension Program

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 157,832	166,598	164,198	92,593	166,598	Personal Services	\$ 117,480	124,482	124,482
156,463	168,625	187,117	89,045	172,625	Contractual Services	153,725	153,725	153,725
50,595	54,200	62,641	25,001	61,201	Supplies and Expense	47,100	46,600	46,600
0	200	200	40	200	Fixed Charges	200	200	200
603	0	0	0	0	Capital Outlay	6,700	1,050	1,050
\$ 365,493	389,623	414,156	206,679	400,624	Total Expenditures	\$ 325,205	326,057	326,057
\$ 5,178	8,852	13,243	4,391	13,243	Intergov't Grants & Other	\$ 8,923	8,923	8,923
43,104	17,100	22,234	22,417	27,175	Public Charges for Service	4,000	4,000	4,000
6,298	2,600	2,600	5,549	5,549	Miscellaneous Revenue	0	0	0
0	12,100	27,108	0	16,550	Other Financing Sources	0	0	0
\$ 54,580	40,652	65,185	32,357	62,517	Total Revenues	\$ 12,923	12,923	12,923
\$ 310,913	348,971	348,971	174,322	338,107	TAX LEVY	\$ 312,282	313,134	313,134

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SPECIAL EDUCATION

MISSION STATEMENT

The mission of Special Education is to ensure that all eligible children with disabilities receive appropriate special educational opportunities within State and Federal laws by providing necessary special education mandated services.

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;
- D. Provide State approved management, fiscal data and word processing expertise for reporting and communications;
- E. Assure adequate facilities for all instructional programs and management expertise for operational efficiency;
- F. 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. Provide alternatives for institutional care costs.

Special Education Services

Marathon County Special Education coordinates programs for local educational agencies to help locate, identify and evaluate all children with disabilities who are in need of special education and related services. Once identified, children with disabilities 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 implementing educational practices for all individuals who have disabilities under Section 504 and the Americans with Disabilities Act.

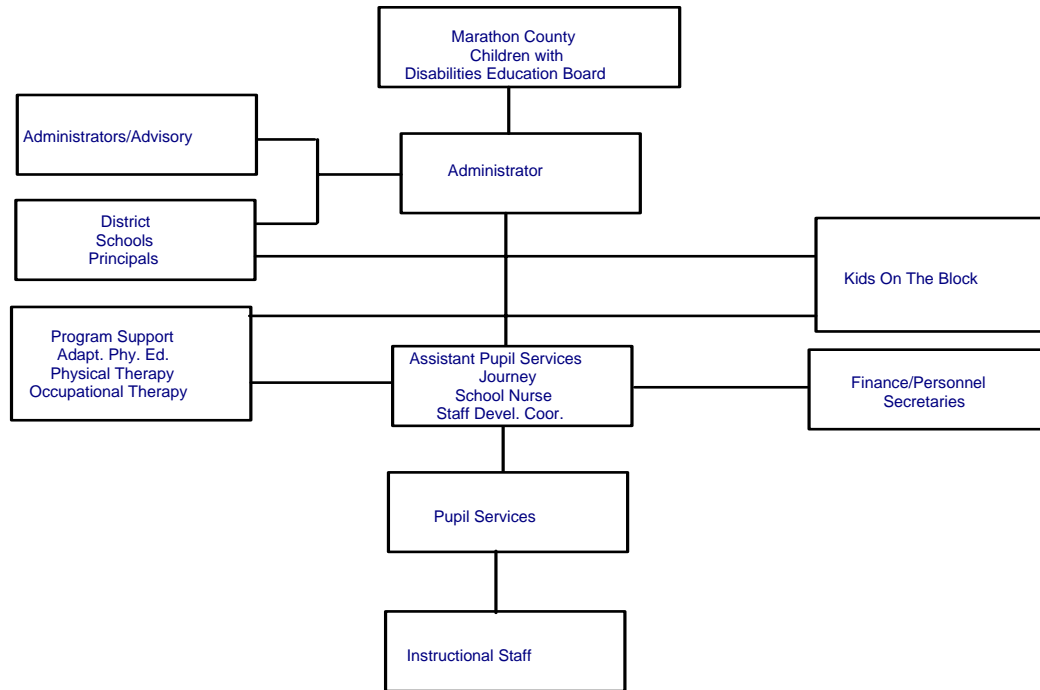
Kids On The Block

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	2003
Union (FTE)	52.00	52.00	52.00
Non-Union (FTE)	47.00	47.00	48.00
TOTAL	99.00	99.00	100.00

These staffing numbers are from July 1st to June 30th.

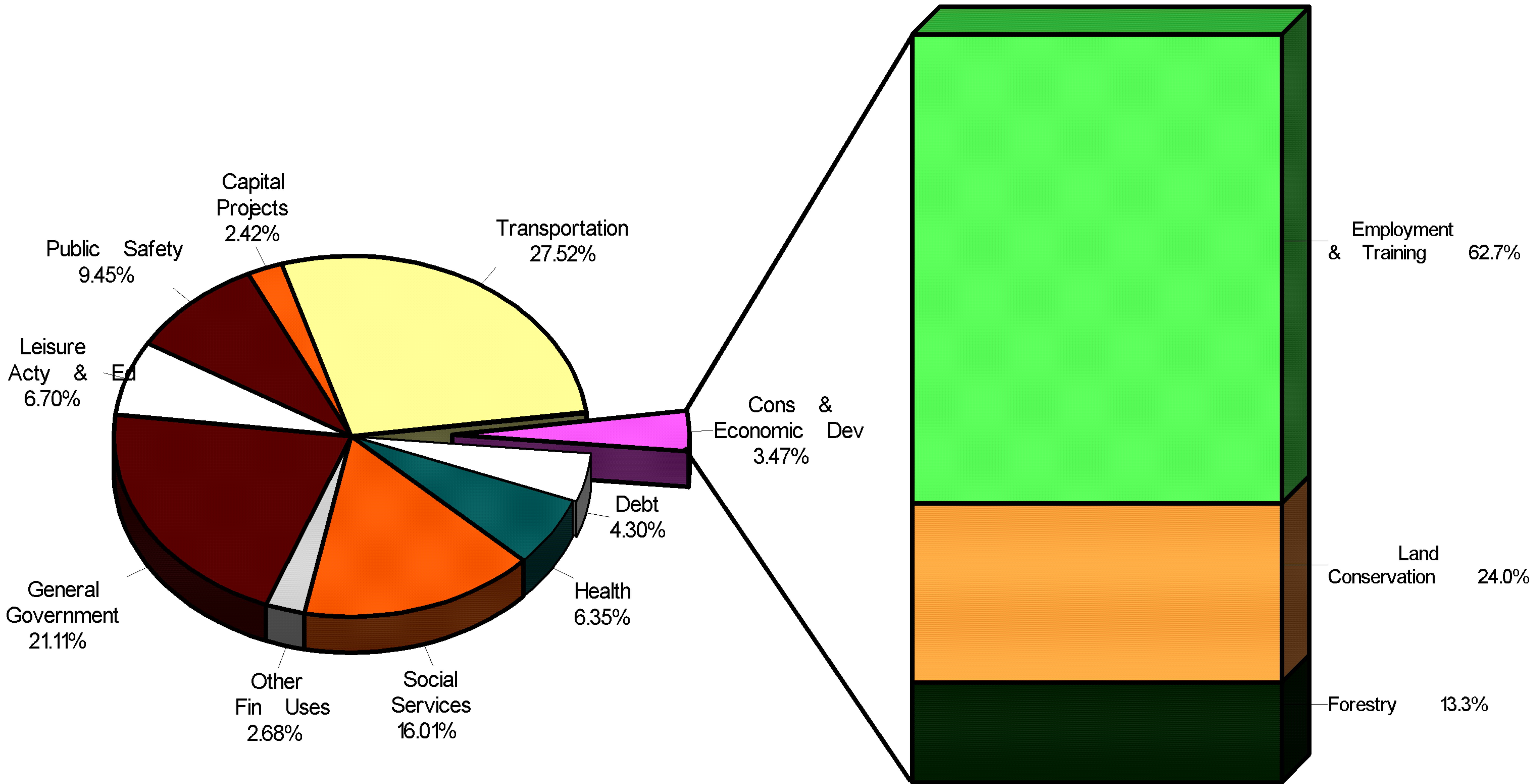
SPECIAL EDUCATION

Actual 2000/01 Prior	July 01 /June 02 Adopted Budget	July 01 /June 02 Modified Budget	Actual 7/23/2002	Actual July 01 /June 02	Category	July 02 /June 03 Requested Budget	July 02 /June 03 Recommended Budget	July 02 /June 03 Adopted Budget
\$ 3,405,223	3,473,423	3,473,423	3,592,765	3,592,765	Personal Services	\$ 3,049,913	3,049,913	3,049,913
340,498	250,074	250,074	310,686	310,686	Contractual Services	263,742	263,742	263,742
33,260	30,925	30,925	31,173	31,173	Supplies and Expense	26,463	26,463	26,463
18,563	18,720	18,720	25,924	25,924	Capital Outlay	22,008	22,008	22,008
\$ 3,797,544	3,773,142	3,773,142	3,960,548	3,960,548	Total Expenditures	\$ 3,362,126	3,362,126	3,362,126
\$ 1,065,939	1,038,293	1,038,293	1,078,465	1,078,465	Intergov't Categorical Aide	\$ 1,006,606	1,006,606	1,006,606
2,522,928	2,567,585	2,567,585	2,564,950	2,564,950	Intergov't Charges for Service	2,252,441	2,252,441	2,252,441
316,915	167,264	167,264	179,995	179,995	Miscellaneous Revenue	103,079	103,079	103,079
\$ 3,905,782	3,773,142	3,773,142	3,823,410	3,823,410	Total Revenues	\$ 3,362,126	3,362,126	3,362,126
\$ 108,238	0	0	(137,138)	(137,138)	FUND BALANCE	\$ 0	0	0

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MARATHON COUNTY

2003 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.

FORESTRY

FUND: 100 General Fund
 ORG1: 750 Forestry

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 112,300	189,385	189,385	87,640	158,626	Personal Services	\$ 186,554	186,554	186,554
36,394	110,234	176,782	42,711	88,117	Contractual Services	145,809	145,809	145,809
14,725	27,795	27,795	7,543	16,400	Supplies and Expense	21,360	21,360	21,360
17,170	37,050	37,050	80	34,150	Building Materials	42,250	42,250	42,250
873	2,746	2,746	946	2,746	Fixed Charges	3,182	3,182	3,182
78,000	0	0	0	149,625	Capital Outlay	20,676	20,676	20,676
\$ 259,462	367,210	433,758	138,920	449,664	Total Expenditures	\$ 419,831	419,831	419,831
\$ 6,898	48,749	48,749	43,478	47,835	Intergovernmental Grants & Aid	\$ 49,088	49,088	49,088
302,788	140,000	140,000	157,769	170,200	Public Charges for Service	190,000	190,000	190,000
10,470	2,025	17,025	17,735	19,270	Miscellaneous Revenue	5,450	5,450	5,450
13,746	135,573	187,121	163,510	336,885	Other Financing Sources	116,159	116,159	116,159
\$ 333,902	326,347	392,895	382,492	574,190	Total Revenues	\$ 360,697	360,697	360,697
\$ 74,440	40,863	40,863	(243,572)	(124,526)	TAX LEVY	\$ 59,134	59,134	59,134

SEGREGATED LAND

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

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 605	1,300	1,300	0	650	Contractual Services	\$ 1,300	1,300	1,300
0	40	40	35	35	Supplies and Expense	40	40	40
0	2,098	2,098	0	1,424	Fixed Charges	2,098	2,098	2,098
(78,000)	212,495	212,495	149,002	149,625	Capital Outlay	234,028	234,028	234,028
\$ (77,395)	215,933	215,933	149,037	151,734	Total Expenditures	\$ 237,466	237,466	237,466
\$ 15,000	15,000	15,000	0	15,000	Public Charges for Service	\$ 15,000	15,000	15,000
9,289	8,142	8,142	3,565	8,142	Miscellaneous Revenue	8,642	8,642	8,642
0	192,791	192,791	0	342,416	Other Financing Source	213,824	213,824	213,824
\$ 24,289	215,933	215,933	3,565	365,558	Total Revenues	\$ 237,466	237,466	237,466
\$ (101,684)	0	0	145,472	(213,824)	TAX LEVY	\$ 0	0	0

LAND CONSERVATION

MISSION STATEMENT

The Marathon County Land Conservation Department exists to provide accountable leadership, advocacy, strategies and management for the preservation, conservation and improvement of soil and water resources in Marathon County.

PROGRAMS/SERVICES

General Land Conservation

Provides the administration and support for the Department and other programs which include: wildlife damage, two 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 and general soil and water conservation activities.

Wisconsin Targeted Resource Management Fund

Provides cost-sharing to landowners that have been cited for animal waste pollution. Each project requires separate application.

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. Work is contracted to USDA.

Upper Yellow 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 Yellow River. We expect this grant to continue through the year 2004.

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

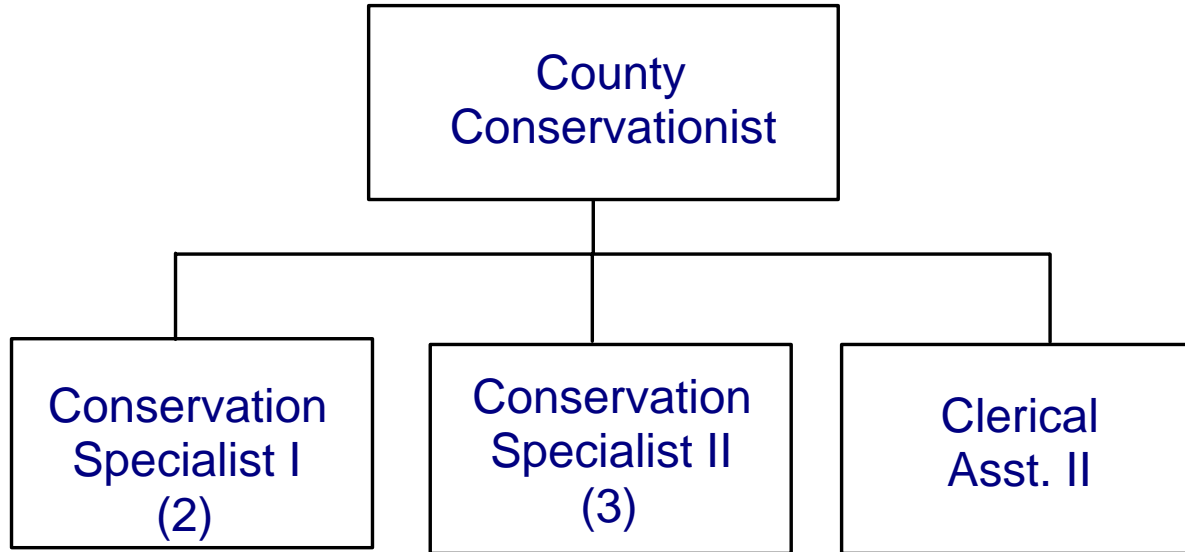
Provides cost-sharing to landowners and support to the Land Conservation Department for administration of the project. The goal is to reduce sediment and nutrient runoff and improve water quality in the Rib River and Lake Wausau. We expect this grant to continue through the year 2009.

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.

LAND CONSERVATION



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

Number of Positions (FTE)	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Union (FTE)	7.00	7.00	7.00	7.00	8.00	8.00	7.00	7.00	7.00	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
TOTAL	8.00	8.00	8.00	8.00	9.00	9.00	8.00	8.00	8.00	7.00

LAND CONSERVATION

FUND: 100 General Fund
 ORG1: 780 Land Conservation

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 471,586	481,137	492,449	336,293	492,449	Personal Services	\$ 393,412	450,509	450,509
52,184	121,673	144,565	9,110	87,330	Contractual Services	92,353	92,403	92,403
38,388	46,612	60,007	25,627	67,127	Supplies and Expense	30,841	33,531	33,531
1,218	1,374	1,374	1,319	1,374	Fixed Charges	1,619	1,619	1,619
337,311	739,460	814,973	94,150	764,973	Grants, Contributions & Other	603,210	603,210	603,210
30,069	0	0	0	0	Other Financing Uses	0	0	0
\$ 930,756	1,390,256	1,513,368	466,499	1,413,253	Total Expenditures	\$ 1,121,435	1,181,272	1,181,272
\$ 685,438	1,138,002	1,228,515	15,606	1,131,235	Intergov'tl Grants & Aid	\$ 870,859	868,099	868,099
4,050	4,000	4,000	1,850	4,000	Licenses and Permits	4,000	4,000	4,000
2,446	5,600	5,600	4,865	5,600	Public Charges for Service	5,600	68,197	68,197
24,144	9,756	9,756	1,166	12,699	Miscellaneous Revenue	4,401	4,401	4,401
30,069	62,904	95,503	0	86,815	Other Financing Sources	61,213	61,213	61,213
\$ 746,147	1,220,262	1,343,374	23,487	1,240,349	Total Revenues	\$ 946,073	1,005,910	1,005,910
\$ 184,609	169,994	169,994	443,013	172,904	TAX LEVY	\$ 175,362	175,362	175,362

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EMPLOYMENT AND TRAINING

MISSION STATEMENT

This department is a partner agency in the Marathon County Job Center. Job 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 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)

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 maintain on-going relationships with area 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.

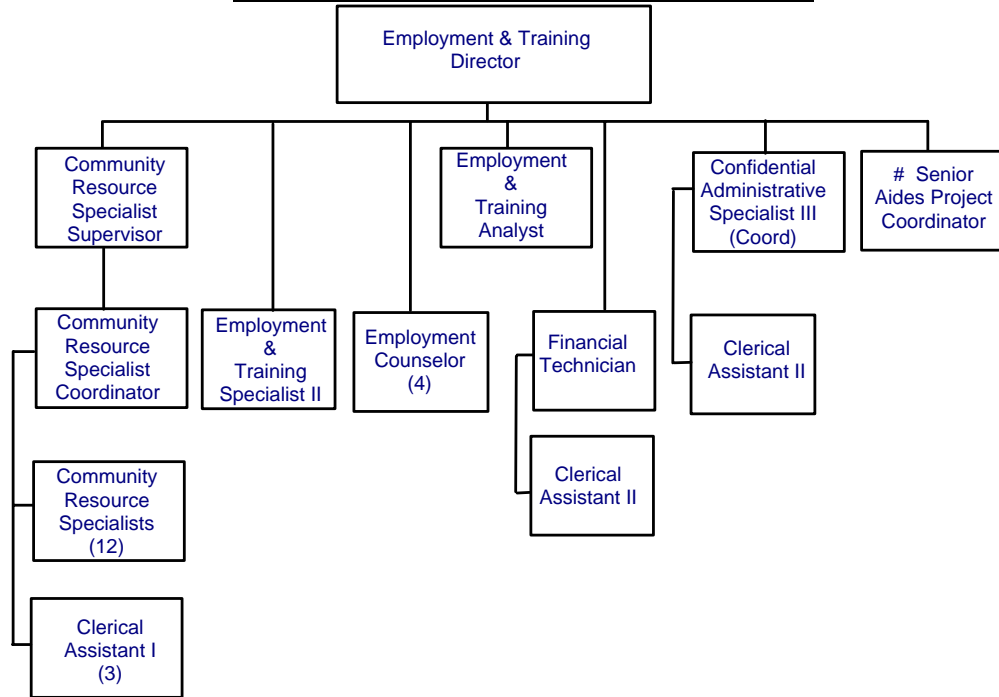
Services for employers seeking to hire, train, and retain non- or limited-English speaking Southeast Asians include all of the above, plus written translation of employment policies, interpretation at employee group meetings, and individual consultation and training on diversity issues.

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

SENIOR AIDES PROJECT

This federally funded project serves older individuals seeking to enter or re-enter the labor force. Enrollees are provided training and personal development with the goal of skill and confidence building for successful permanent employment.

EMPLOYMENT AND TRAINING



Transfer from ADRC
 *Wisconsin Works (W-2) was added

Number of Positions (FTE)	1994	1995	1996	1997	*1998	1999	2000	2001	2002	2003
Union (FTE)	1.00	1.00	3.00	3.00	8.00	9.00	12.00	12.00	11.00	11.00
Non-Union (FTE)	8.00	8.00	10.00	10.00	16.00	16.00	16.00	16.00	17.00	18.00
TOTAL	9.00	9.00	13.00	13.00	24.00	25.00	28.00	28.00	28.00	29.00

EMPLOYMENT AND TRAINING

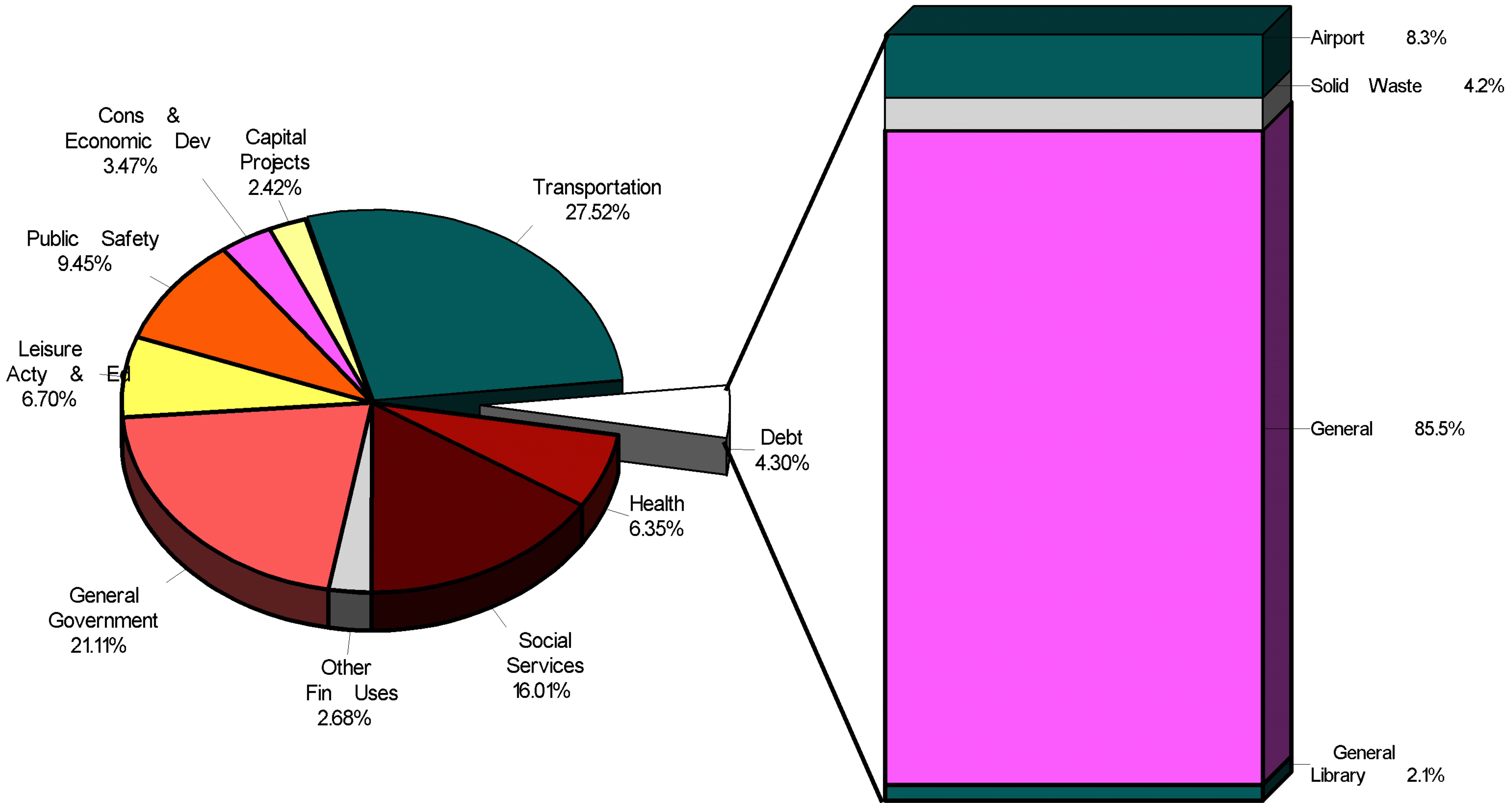
FUND: 175 Social Improvement Fund
 ORG1: 825 Employment and Training

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 696,389	949,446	1,173,084	625,457	973,421	Personal Services	\$ 1,170,127	1,170,127	1,170,127
1,422,754	861,045	872,045	561,121	706,016	Contractual Services	994,231	994,231	994,231
37,553	50,990	52,435	32,794	63,309	Supplies and Expense	48,208	48,208	48,208
78,950	87,054	87,054	67,270	102,796	Fixed Charges	83,742	83,742	83,742
356,548	246,877	289,877	159,192	306,895	Grants, Contributions & Other	699,548	699,548	699,548
0	0	14,000	4,740	4,956	Capital Outlay	0	0	0
1,843,745	299,373	315,873	0	173,216	Other Financing Uses	236,370	236,370	236,370
\$ 4,435,939	2,494,785	2,804,368	1,450,574	2,330,609	Total Expenditures	\$ 3,232,226	3,232,226	3,232,226
\$ 2,057,262	2,110,540	2,370,926	712,678	1,944,693	Intergov't Grants & Other	\$ 2,868,428	2,868,428	2,868,428
3,088	2,100	2,100	1,921	2,100	Public Charges for Service	5,428	5,428	5,428
0	630	630	0	630	Intergov't Charges for Service	630	630	630
115,282	17,300	17,300	38,998	43,325	Miscellaneous Revenue	21,500	21,500	21,500
1,478,462	337,503	386,700	16,197	370,200	Other Financing Sources	293,939	293,939	293,939
\$ 3,654,094	2,468,073	2,777,656	769,794	2,360,948	Total Revenues	\$ 3,189,925	3,189,925	3,189,925
\$ 781,845	26,712	26,712	680,778	(30,339)	TAX LEVY	\$ 42,301	42,301	42,301

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MARATHON COUNTY

2003 Expense Budget by Activity



Detail by Percentage of Debt Expenses

DEBT REDEMPTION

FUND: 500 Debt Service Fund
 ORG1: 810 Debt Redemption

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 6,484,293	5,187,206	11,201,359	6,235,133	11,263,510	Debt Service	\$ 5,825,000	4,980,000	4,980,000
3,105,809	0	0	0	0	Other Financing Uses	230,511	230,511	230,511
\$ 9,590,102	5,187,206	11,201,359	6,235,133	11,263,510	Total Expenditures	\$ 6,055,511	5,210,511	5,210,511
\$ 159,524	158,000	158,000	118,259	158,000	Fines, Forfeits and Penalties	\$ 158,000	158,000	158,000
84,058	50,000	50,000	45,020	50,000	Public Charges for Service	50,000	50,000	50,000
74,714	75,805	75,805	75,805	75,805	Intergov't Charges for Service	72,511	72,511	72,511
864,480	36,937	36,937	98,404	153,937	Miscellaneous Revenue	0	0	0
3,236,387	14,388	6,028,541	5,961,265	5,975,654	Other Financing Sources	0	0	0
\$ 4,419,163	335,130	6,349,283	6,298,753	6,413,396	Total Revenues	\$ 280,511	280,511	280,511
\$ 5,170,939	4,852,076	4,852,076	63,620	4,850,114	TAX LEVY	\$ 5,775,000	4,930,000	4,930,000

DEBT REDEMPTION - LIBRARY

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

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 750	0	0	375	750	Debt Service	\$ 0	0	0
130,577	131,915	131,915	0	131,915	Other Financing Uses	125,654	125,654	125,654
\$ 131,327	131,915	131,915	375	132,665	Total Expenditures	\$ 125,654	125,654	125,654
\$ 130,618	131,915	131,915	134,491	134,915	Miscellaneous Revenue	\$ 125,654	125,654	125,654
\$ 130,618	131,915	131,915	134,491	134,915	Total Revenues	\$ 125,654	125,654	125,654
\$ 709	0	0	(134,116)	(2,250)	TAX LEVY	\$ 0	0	0

AIRPORT DEBT REDEMPTION

FUND: 700 Airport
 ORG1: 819 Debt Redemption

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 487,369	496,429	496,429	159,213	496,429	Debt Service	\$ 505,053	505,053	505,053
\$ 487,369	496,429	496,429	159,213	496,429	Total Expenditures	\$ 505,053	505,053	505,053
\$ 0	496,429	496,429	0	496,429	Other Financing Sources	\$ 505,053	505,053	505,053
\$ 0	496,429	496,429	0	496,429	Total Revenue	\$ 55,053	505,053	505,053
\$ 487,369	0	0	159,213	0	TAX LEVY	\$ 0	0	0

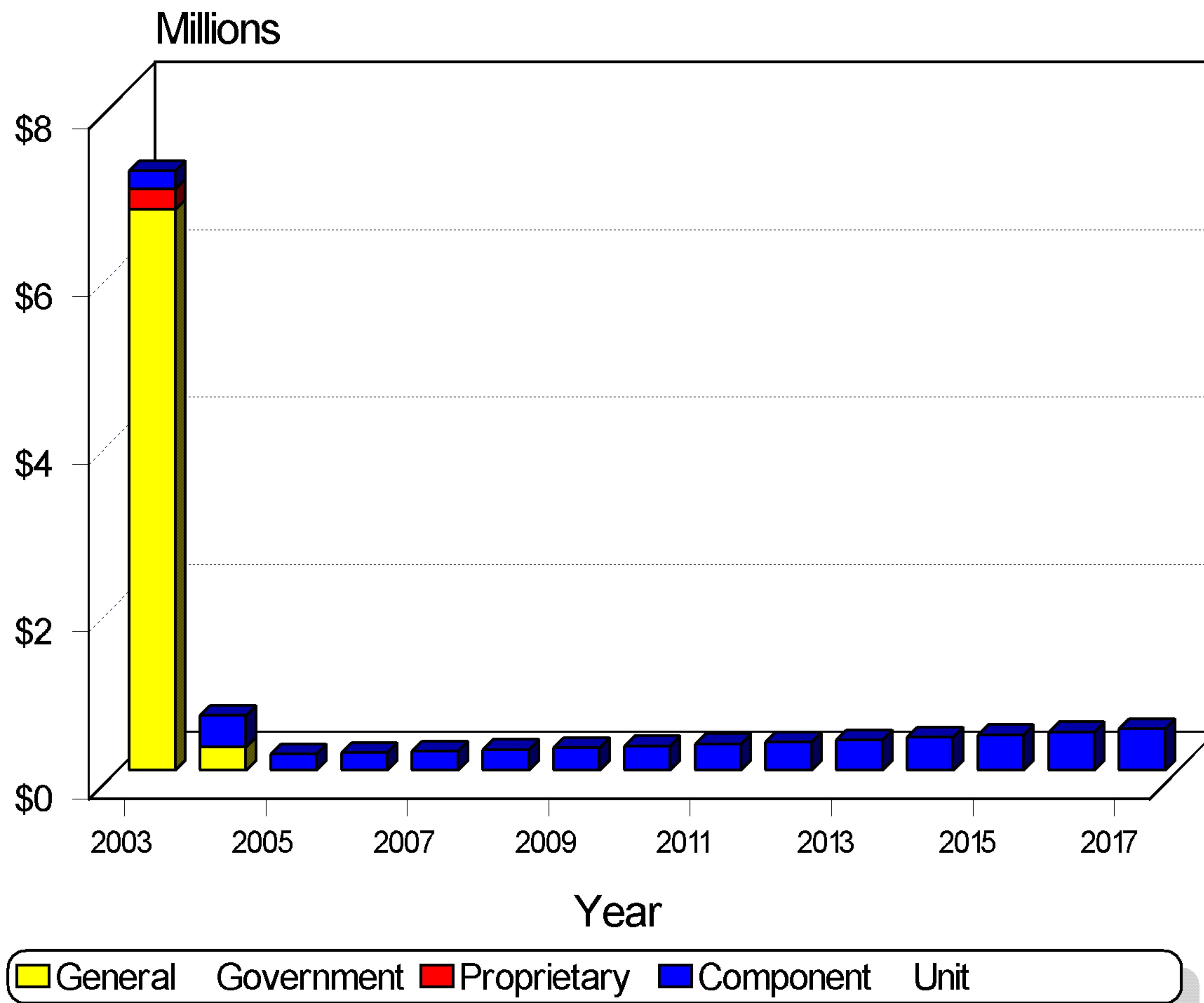
LANDFILL DEBT REDEMPTION

FUND: 750 Landfill
 ORG1: 823 Debt Redemption

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 256,566	256,790	256,790	7,638	257,540	Debt Service	\$ 256,332	256,332	256,332
\$ 256,566	256,790	256,790	7,638	257,540	Total Expenditures	\$ 256,332	256,332	256,332
\$ 0	256,790	256,790	0	256,790	Other Financing Sources	\$ 256,332	256,332	256,332
\$ 0	256,790	256,790	0	256,790	Total Revenues	\$ 256,332	256,332	256,332
\$ 256,566	0	0	7,638	750	TAX LEVY	\$ 0	0	0

MARATHON COUNTY ANNUAL PRINCIPAL

TOTAL PRINCIPAL

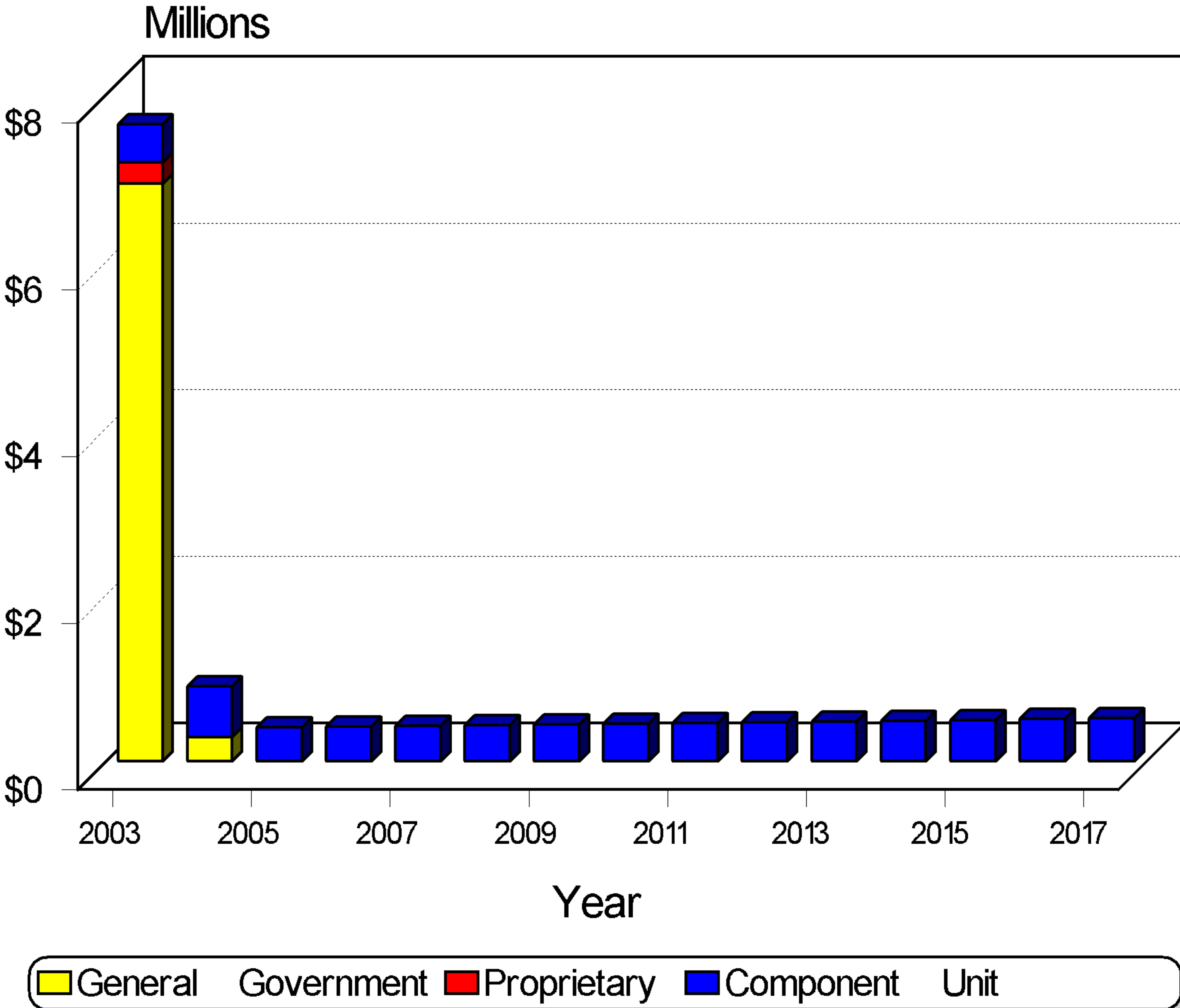


Year	Marathon County	Portage County	Total
2003	7,136,059	24,456	7,160,515
2004	629,896	25,553	655,449
2005	195,000		195,000
2006	210,000		210,000
2007	230,000		230,000
2008	250,000		250,000
2009	270,000		270,000
2010	290,000		290,000
2011	315,000		315,000
2012	340,000		340,000
2013	365,000		365,000
2014	395,000		395,000
2015	425,000		425,000
2016	460,000		460,000
2017	495,000		495,000
Total	12,005,955	50,009	12,055,964

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

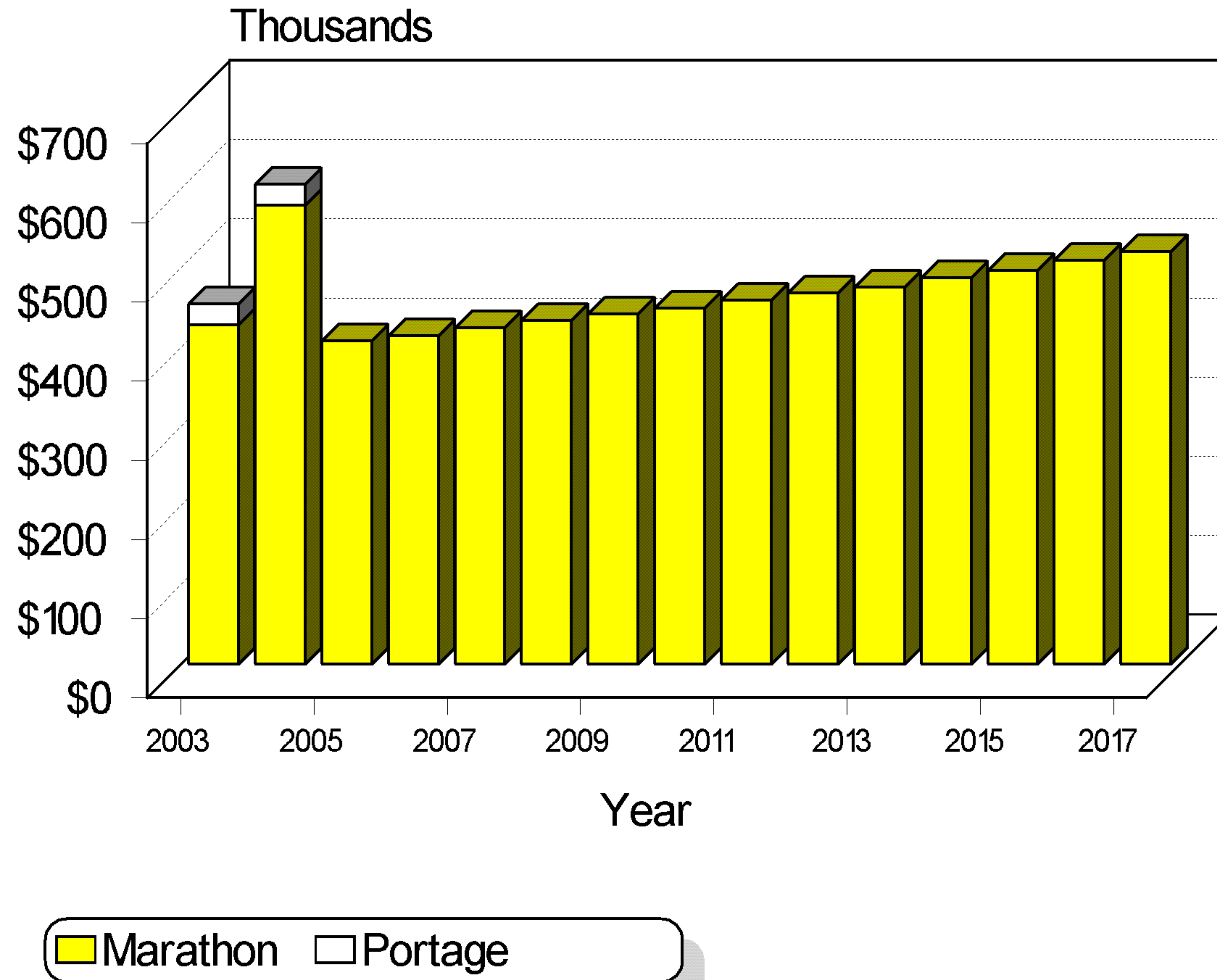
Year	General	Proprietary	Component
2003	6,930,100	256,332	455,748
2004	292,600		606,256
2005			408,978
2006			415,105
2007			425,340
2008			434,530
2009			442,655
2010			449,560
2011			460,205
2012			469,298
2013			476,788
2014			487,990
2015			497,450
2016			510,138
2017			520,988
Total	7,222,700	256,332	7,061,026

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
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
	7,007,614	53,412	7,061,026

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 2003-2017**

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	
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
TOTAL	<u>\$195,955.18</u>	<u>\$16,484.26</u>	<u>\$4,585,000.00</u>	<u>\$2,210,174.50</u>	<u>\$50,008.74</u>	<u>\$3,403.43</u>	<u>\$7,061,026.11</u>

**MARATHON COUNTY DEBT SERVICE
REQUIRED PAYMENTS - PROPRIETARY FUNDS
FOR THE FISCAL PERIODS 2003-2017**

* * MARATHON COUNTY LANDFILL * *

<u>YEAR</u>	1993 BOND		<u>PROPRIETARY</u>
	<u>PRINCIPAL</u>	<u>INTEREST</u>	
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><u>\$245,000.00</u></u>	<u><u>\$11,331.74</u></u>	<u><u>\$256,331.74</u></u>

MARATHON COUNTY DEBT SERVICE
 REQUIRED PAYMENTS - GENERAL GOVERNMENT
 FOR THE FISCAL PERIODS 2003-2017

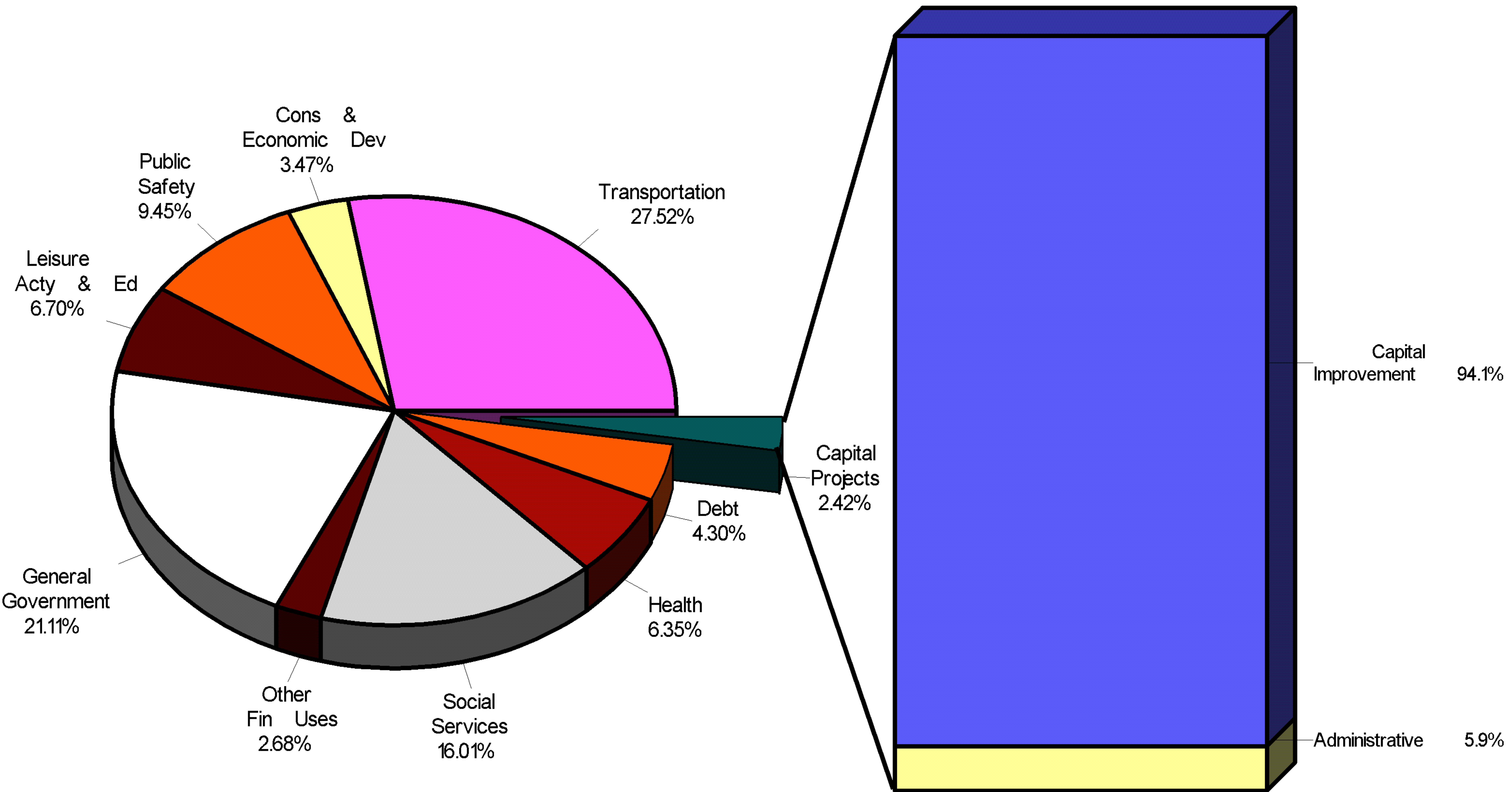
YEAR	* 2002A PROM NOTE *		* 1994A BOND *		* 1995A BOND *		* 1996 BOND *		* 1998B NOTE *		TOTAL GENERAL GOVERNMENT
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	
2003	4,200,000.00	105,000.00	0.00	0.00 # +	0.00	0.00 +	0.00	0.00 +	2,500,000.00	125,100.00	6,930,100.00
2004			0.00	0.00 #	0.00	0.00 +	0.00	0.00	280,000.00	12,600.00 +	292,600.00
2005											0.00
2006											0.00
2007											0.00
2008											
2009											
2010											
2011											
2012											
2013											
2014											
2015											
2016											
2017											
TOTAL	<u>\$4,200,000.00</u>	<u>\$105,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,780,000.00</u>	<u>\$137,700.00</u>	<u>\$8,312,867.50</u>

* Defeased Amount \$2,015,0 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-\$3,260,000

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MARATHON COUNTY

2003 Expense Budget by Activity



Detail by Percentage of Capital Projects

ADMINISTRATIVE PROJECTS

FUND: General Fund
 ORG1: Improvements

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/02	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 42,384	125,000	125,000	15,298	50,000	Contractual Services	\$ 90,000	91,586	24,000
53,113	268,000	515,425	53,712	515,425	Capital Outlay	80,000	180,000	180,000
5,322,362	0	85,381	0	85,381	Other Financing Uses	0	0	0
\$ 5,417,859	393,000	725,806	69,010	650,806	Total Expenditures	\$ 170,000	271,586	204,000
\$ 0	0	0	0	0	Miscellaneous Revenue	\$ 4,000	4,000	4,000
332,194	0	247,425	29,486	247,425	Other Financing Sources	0	0	0
\$ 332,194	6,551,078	247,425	29,486	247,425	Total Revenues	\$ 4,000	4,000	4,000
\$ 5,085,665	393,000	478,381	39,524	403,381	TAX LEVY	\$ 166,000	267,856	200,000

1999 CAPITAL IMPROVEMENT PROGRAM

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

2001 Prior	2002 Adopted Budget	2002 Modifi1d Budget	Actual 8/31/02	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 638,039	0	0	0	0	Capital Outlay	\$ 0	0	0
1,040,264	0	0	0	0	Other Financing Uses	0	0	0
\$1,678,303	0	0	0	0	Total Expenditures	\$ 0	0	0
\$ 244,089	0	0	0	0	Miscellaneous Revenue	\$ 0	0	0
0	0	0	0	0	Other Financing Sources	0	0	0
\$ 244,089	0	0	0	0	Total Revenues	\$ 0	0	0
\$1,434,214	0	0	0	0	TAX LEVY	\$ 0	0	0

2000 CAPITAL IMPROVEMENT PROGRAM

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

2001 Prior	2002 Adopted Budget	2002 Modifi1d Budget	Actual 8/31/02	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 1,862	0	0	0	0	Supplies & Expense	\$ 0	0	0
1,787,234	0	1,110,590	147,421	1,110,590	Capital Outlay	0	0	0
0	0	0	1,537	1,537	Other Financing Uses	0	0	0
\$ 1,789,096	0	1,110,590	148,958	1,112,127	Total Expenditures	\$ 0	0	0
\$ 249,327	0	2,915	23,893	42,915	Miscellaneous Revenue	\$ 0	0	0
35,000	0	1,107,675	0	1,107,675	Other Financing Sources	0	0	0
\$ 284,327	0	1,110,590	23,893	1,150,590	Total Revenues	\$ 0	0	0
\$ 1,504,769	0	0	125,065	(38,463)	TAX LEVY	\$ 0	0	0

2001 CAPITAL IMPROVEMENT PROGRAM

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

2001 Prior	2002 Adopted Budget	2002 Modifi1d Budget	Actual 8/31/02	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 0	0	75,000	0	75,000	Contractual Services	\$ 0	0	0
155,923	0	65,557	24,301	65,557	Supplies & Expense	0	0	0
1,585,321	0	4,829,902	751,872	4,829,902	Capital Outlay	0	0	0
0	0	148,547	0	148,547	Other Financing Uses	0	0	0
\$ 1,741,244	0	5,119,006	776,173	5,119,006	Total Expenditures	\$ 0	0	0
\$ 0	0	18,400	8,145	18,400	Intergovernmental Grants & Aid	\$ 0	0	0
11,326	0	0	5,484	10,000	Public Charges for Service	0	0	0
663,686	0	0	95,314	150,396	Miscellaneous Revenue	0	0	0
5,356,065	0	5,100,606	0	5,100,606	Other Financing Sources	0	0	0
\$ 6,031,077	0	5,119,006	108,943	5,279,402	Total Revenues	\$ 0	0	0
\$(4,289,833)	0	0	667,230	(160,396)	TAX LEVY	\$ 0	0	0

2002 CAPITAL IMPROVEMENT PROGRAM

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

2001 Prior	2002 Adopted Budget	2002 Modifi1d Budget	Actual 8/31/02	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 0	1,054,075	1,054,075	33,767	1,087,296	Contractual Services	\$ 0	0	0
0	100,000	115,000	0	115,000	Supplies & Expense	0	0	0
0	0	10,000	10,000	10,000	Grants, Contributions & Other	0	0	0
0	7,642,698	8,792,882	1,447,034	8,792,882	Capital Outlay	0	0	0
0	0	4,307,685	4,307,685	4,307,685	Other Financing Uses	0	0	0
\$ 0	8,796,773	14,279,642	5,798,486	14,312,863	Total Expenditures	\$ 0	0	0
\$ 0	0	130,277	123,939	280,277	Miscellaneous Revenue	\$ 0	0	0
771,796	8,046,773	13,399,365	4,451,149	13,399,365	Other Financing Sources	0	0	0
\$ 771,796	8,046,773	13,529,642	4,575,088	13,679,642	Total Revenues	\$ 0	0	0
\$ (771,796)	750,000	750,000	1,223,398	633,221	TAX LEVY	\$ 0	0	0

2003 CAPITAL IMPROVEMENT PROGRAM

FUND: 600 Capital Improvements Program
 ORG1: 950 2003 Capital Projects

2001 Prior	2002 Adopted Budget	2002 Modifi1d Budget	Actual 8/31/02	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 0	0	0	0	0	Contractual Services	\$ 0	0	0
0	0	0	0	0	Capital Outlay	3,225,060	3,225,060	3,225,060
\$ 0	0	0	0	0	Total Expenditures	\$ 3,225,060	3,225,060	3,225,060
\$ 0	0	0	0	0	Other Financing Sources	\$ 3,225,060	3,225,060	3,225,060
\$ 0	0	0	0	0	Total Revenues	\$ 3,225,060	3,225,060	3,225,060
\$ 0	0	0	0	0	TAX LEVY	\$ 0	0	0

HUBER FACILITY CONSTRUCTION

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

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 0	0	0	0	0	Contractual Services	\$ 0	0	0
8,447	0	455,314	0	455,314	Capital Outlay	0	0	0
\$ 8,447	0	455,314	0	455,314	Total Expenditures	\$ 0	0	0
\$ 28,941	0	0	10,603	20,000	Miscellaneous Revenue	\$ 0	0	0
0	0	455,314	0	455,314	Other Financing Sources	0	0	0
\$ 28,941	0	455,314	10,603	475,314	Total Revenues	\$ 0	0	0
\$ (20,494)	0	0	(10,603)	(20,000)	Fund Balance	\$ 0	0	0

UNIVERSITY CONSTRUCTION

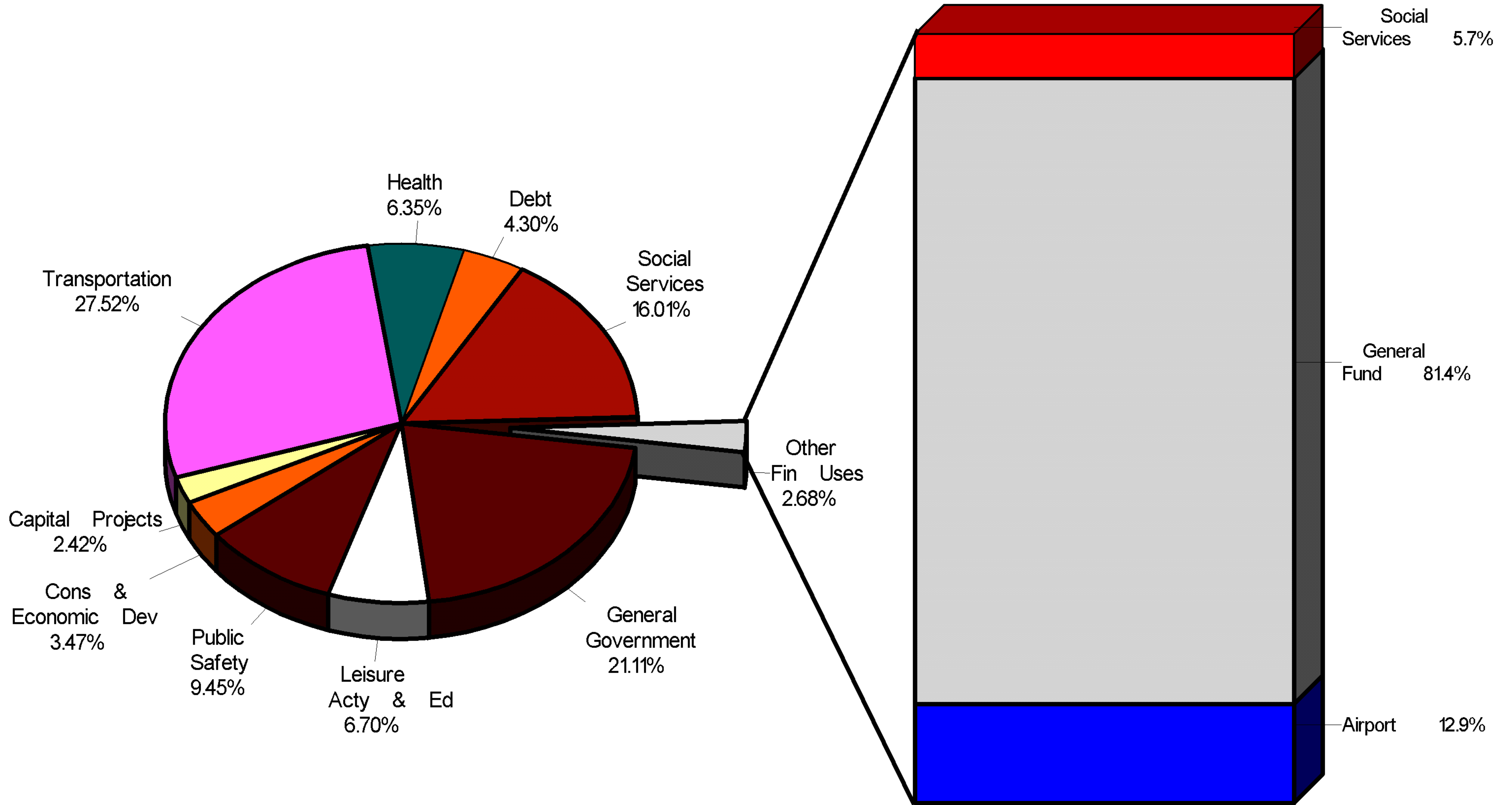
FUND: 622 University Construction
 ORG1: 923 University Construction

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 20,306	0	0	891	1,500	Contractual Services	\$ 0	0	0
274,200	0	288,733	70,324	288,733	Capital Outlay	0	0	0
\$ 294,506	0	288,733	71,215	290,233	Total Expenditures	\$ 0	0	0
\$ 42,562	0	0	8,763	10,000	Miscellaneous Revenue	\$ 0	0	0
0	0	288,733	0	288,733	Other Financing Sources	0	0	0
\$ 42,562	0	288,733	8,763	298,733	Total Revenues	\$ 0	0	0
\$ 251,944	0	0	62,452	(8,500)	Fund Balance	\$ 0	0	0

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MARATHON COUNTY

2003 Expense Budget by Activity



Detail by Percentage of Other Finance Uses

OTHER FINANCE SOURCES/USES

2001 Prior	2002 Adopted Budget	2002 Modified Budget	Actual 8/31/2002	2002 Estimated	Category	2003 Requested Budget	2003 Recommended Budget	2003 Adopted Budget
\$ 5,719,164	6,580,564	8,319,526	1,683,066	8,319,526	General Fund	\$ 3,093,657	3,093,657	3,093,657
1,872,076	1,399,999	1,432,696	16,197	1,416,196	Social Services	216,925	216,925	216,925
3,236,386					Debt			
1,040,264		4,456,232	4,309,222	4,457,769	Capital Improvements			
502,047	481,236	481,236	481,236	481,236	Airport	489,861	489,861	489,861
492,583		89,915	332,201	332,201	Landfill			
48,171					Employee Benefits Insurance			
\$ 12,910,691	8,461,799	14,779,605	6,821,922	15,006,928	Other Financing Uses	\$ 3,800,443	3,800,443	3,800,443
\$ 727,295	29,486	32,618	31,023	34,155	General Fund	\$ 30,486	30,486	30,486
1,888,197		32,697	16,197	16,197	Social Services	150,732	150,732	150,732
3,236,386		5,961,266	5,961,265	5,961,266	Debt			
6,162,861	8,046,773	8,277,569	95,696	8,277,569	Capital Improvements	3,225,060	3,225,060	3,225,060
406,351	385,540	385,540	385,540	385,540	Airport	394,165	394,165	394,165
489,601		89,915	332,201	332,201	Landfill			
\$ 12,910,691	8,461,799	14,779,605	6,821,922	15,006,928	Other Financing Sources	\$ 3,800,443	3,800,443	3,800,443

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.

TABLE III

**NUMBER OF MARATHON COUNTY EMPLOYEES
EFFECTIVE 1/1/03**

Ordinance/Union	Number of Positions Included In Unit	Term
Management Personnel Ordinance (Nonunion)	107	1/1/03 to 12/31/03
Library Management Personnel Ordinance (Nonunion)	24	1/1/03 to 12/31/03
Courthouse Office and Technical Union, AFSCME Local 2492-E	241	1/1/00 to 12/31/02
Courthouse Professional Employees Union, AFSCME Local 2492-D	43	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	26	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	49	1/1/01 to 12/31/02
Sheriff's Department Supervisors Ordinance, WPPA-SORD	22	1/1/01 to 12/31/02
TOTALS	776	

#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.

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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