

2004 ANNUAL BUDGET

FINANCIAL PLAN
and
INFORMATION SUMMARY
for
MARATHON COUNTY,
WISCONSIN



2004 ANNUAL BUDGET

Presented by
Mort McBain, County Administrator
Presented to
Marathon County Board of Supervisors
on November 13, 2003
Prepared in cooperation with
The Finance and Property Committee and
The Finance Department
Kristi Kordus, Finance Director



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

TABLE OF CONTENTS

INTRODUCTION

| | Pages |
|--|--------------|
| SECTION A | |
| Administrator's Budget Message | 1 - 17 |
| Organization Page | 18 - 20 |
| Budget and Financial Policies and Highlights | 21 - 26 |
| 2004 Budget and Property Tax Levy Resolution | 27 - 29 |
| Revenue Budget Summary by Fund | 30 |
| Revenue Budget - Category by Fund | 31 |
| Revenue Budget Summary by Fund and Department | 32 - 33 |
| Expense Budget Summary by Fund | 34 |
| Expense Budget - Activity by Fund | 35 |
| Expense Budget Summary by Fund and Department | 36 - 37 |
| Revenue Budget History by Category | 38 |
| Revenue Budget by Category Chart | 39 |
| Revenue Budget by Category in Class | 40 - 41 |
| Expense Budget History by Activity | 42 |
| Expense Budget by Activity Chart | 43 |
| Expense Budget by Agency within Activity | 44 - 45 |
| Table of Equalized Value and Tax Rates - Last Fifteen Fiscal Years | 46 |
| Equalized Value and Tax Rate Chart | 47 |
| Tax Levy and Rate Chart | 48 |
| Equalized Value Chart | 49 |
| Tax Levy Chart | 50 |
| Tax Rate Chart | 51 |
| Municipalities Tax Rate and Levy Comparison | 52 - 53 |
| Five Year Departmental Budget Comparison | 54 - 63 |
| Five Year Support for Other Agencies Budget Comparisons | 64 - 66 |

GENERAL GOVERNMENT

SECTION B

| | |
|--|---------|
| General Government Expense Chart | 1 |
| County Board of Supervisors | 2 - 7 |
| Clerk of Circuit Courts | 8 - 11 |
| Medical Examiner | 12 - 14 |
| County Administrator | 16 - 18 |
| Contingency | 19 |
| Justice System Alternatives | 20 |
| County Clerk | 22 - 25 |
| Employee Resources Department | 26 - 28 |
| Finance | 30 - 33 |
| General County Insurance | 34 |
| Support to Other Agencies | 35 |
| Insurance | 36 - 37 |
| Treasurer/Property Description | 38 - 41 |
| Corporation Counsel | 42 - 45 |
| District Attorney | 46 - 49 |
| Register of Deeds | 50 - 52 |
| Conservation, Planning & Zoning Department | 54 - 59 |
| Building Maintenance | 60 - 62 |

PUBLIC SAFETY

SECTION C

| | |
|-----------------------------------|---------|
| Public Safety Expense Chart | 1 |
| Sheriff Administration | 2 - 6 |
| Emergency Management | 8 - 10 |
| Adult Correctional | 11 |
| Juvenile Detention Facility | 12 - 13 |
| Shelter Home | 14 - 15 |

TRANSPORTATION

SECTION D

| | |
|------------------------------------|-------|
| Transportation Expense Chart | 1 |
| Highway Department | 2 - 4 |
| Central Wisconsin Airport | 6 - 8 |

HEALTH

SECTION E

| | |
|---|-------|
| Health and Landfill Expense Chart | 1 |
| Health Department | 2 - 4 |
| Solid Waste | 6 - 8 |

SOCIAL SERVICES

SECTION F

| | |
|--|---------|
| Social Services Expense Chart | 1 |
| Social Services Department | 2 - 5 |
| Child Support | 6 |
| Aging and Disability Resource Center | 8 - 11 |
| Veterans Service | 12 - 14 |

LEISURE ACTIVITIES & EDUCATION

SECTION G

| | |
|--|---------|
| Leisure Activities & Education Expense Chart | 1 |
| Library | 2 - 4 |
| Park, Recreation & Forestry | 6 - 9 |
| Park Land and Products | 10 |
| Fairground Maintenance | 11 |
| Snowmobile/ATV | 12 |
| Cross Country Ski Trail | 13 |
| University of Wisconsin Extension | 14 - 16 |
| Special Education | 18 - 21 |

CONSERVATION & ECONOMIC DEVELOPMENT

SECTION H

| | |
|---|--------|
| Conservation & Economic Development Expense Chart | 1 |
| Forestry Grants | 2 - 4 |
| Segregated Land | 5 |
| Land Conservation Grants | 6 |
| Employment and Training | 8 - 11 |

DEBT SERVICE

SECTION I

| | |
|--|---|
| Debt Service Expense Chart | 1 |
| Debt Redemption | 2 |
| Debt Redemption - Library | 3 |
| Airport Debt Redemption | 4 |
| Solid Waste Debt Redemption | 5 |
| Annual Principal Payments Charts | 6 |
| Debt Service Requirements Chart | 7 |
| Marathon and Portage County Airport Debt Chart | 8 |
| Component Units Required Payments | 9 |

CAPITAL PROJECTS

SECTION J

| | |
|--|---|
| Capital Projects Expense Chart | 1 |
| Administrative Projects | 2 |
| 2000 Capital Improvement Program | 3 |
| 2001 Capital Improvement Program | 4 |
| 2002 Capital Improvement Program | 5 |
| 2003 Capital Improvement Program | 6 |
| 2004 Capital Improvement Program | 7 |
| Huber Facility Construction | 8 |
| University Construction | 9 |

OTHER FINANCE SOURCE/USES

SECTION K

| | |
|---------------------------------|---|
| Other Finance Uses Chart | 1 |
| Other Finance Source/Uses | 2 |

STATISTICAL/GLOSSARY/INDEX

SECTION L

| | | |
|-------------|---|---------|
| Statistical | | |
| Table I | Equalized Value of Taxable Property - Last Ten Fiscal Years | 1 |
| Table II | Miscellaneous Statistics | 2 |
| Table III | Number of Marathon County Employees | 3 |
| Glossary | | 4 - 9 |
| Index | | 10 - 11 |

THIS PAGE LEFT BLANK INTENTIONALLY



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 27, 2003
SUBJECT: 2004 BUDGET MESSAGE

I am pleased to present this Financial Plan and Year 2004 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 2004 will be voted upon at the November 13 meeting of the County Board. This document represents my recommendations for the operating budget for the year 2004, including funding for the 2004 Capital Improvement Program (CIP).

GENERAL OVERVIEW OF THE BUDGET PROCESS

This has been another interesting year for the budget. Because of all the issues with the state, the budget was more difficult than usual, as we tried to anticipate what the Governor and the legislature would actually do. As it stands now, the state did cut our shared revenues and various other specific program funds, however they have not, as yet, imposed a levy freeze on us. This may yet happen if the majority party in the legislature gets their way. I would now like to explain how we go about actually setting the budget for the county. Even as we waited for the state to agree on their own budget, Kristi and I did meet 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 three months. In some cases we had to meet several times with each department head to come to an agreement about funding levels and the necessary cuts required in certain programs and services. We used the county mission statement, the P.E.T. rankings, and the history of spending in each program to come up with the proposed budget for each department. In the smaller departments this is fairly routine, but in the larger departments this takes much more time and effort. In September, the Capital Improvement Plan was approved by the County Board (without any funding attached). In early October, the Finance and Property Committee reviewed the draft budget. On October 27 and 28, the entire County Board will review the draft budget with the Finance and Property Committee. On Tuesday, November 11, at 8:00 p.m. the County Board will hold a Public Hearing on the proposed budget, and finally, on Thursday, November 13, at 2:00 p.m., the County Board will approve the proposed budget, including funding for the 2004 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 5.1%. This allows us to have higher spending limits without exceeding the tax rate freeze. Due to the concerns expressed by our state legislators regarding a possible tax levy freeze, I have proposed that we only raise the levy by 2.5% for 2004 (even though we could have raised the levy by 5.1% by taking the full increase in equalized value). The 2.5% is approximately the amount we would have raised by following the legislature's original proposed levy freeze. By voluntarily holding the levy to only half the allowable maximum, we hope to persuade our legislators that we can indeed exercise local control.

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 \$525,887 for 2004. 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. Unfortunately we cannot increase the levy by the full equalized valuation this year without risking an even more draconian freeze on the entire levy, as the state legislature has already threatened to do.

The Health Care Center reported that they will receive approximately \$500,000 less from the Intergovernmental Transfer Program than they need to operate the nursing home, and as a result they will have an operating deficit in that program in 2004. Due to the difficult revenue situation we are unable to make up the shortfall. We are very concerned that the federal government may eventually phase out the entire IGT program, which would add even more to our deficit situation at the Health Care Center. The Health Care Center is also experiencing a deficit of approximately \$800,000 in the Developmental Disabilities program that they operate (the 51.42 system). We are unable to make up that deficit either, so there will be some program reductions, waiting lists etc. for those services.

We are making some changes to the W-2 program. We have already restructured the income maintenance program by consolidating I.M. administration into the Social Services Department from the Department of Employment and Training. We are now in our 7th year of administering the W-2 program. While some counties have lost the ability to administer the W-2 Program, Marathon County has been guaranteed the contract from the state due to our excellent history of program administration.

Another major ongoing change is the reduction in funding levels for state highway winter maintenance (snow-plowing etc). The state has reduced the funding level for plowing state highways, but the county has maintained funding levels, and in fact we have added one winter maintenance position which will keep our winter plowing on the county roads at an acceptable level. In addition, we have studied the effects of withdrawing completely from the state winter maintenance contract, and our financial model using net present value (NPV) concluded that for the time being we would be in worse shape by withdrawing. For now we will remain under contract to the state for all state highway winter maintenance.

There are several other areas where we received either no increase, an inadequate increase, or an actual reduction in state funding. For example, Community Aids and Youth Aids fall into this category. This continues to be a major cost concern to the county. "Family Care" is another state-led effort to change the way in which people access and receive services for long term 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 long term future. We are preparing to make a decision on this program some time in 2004. While we are not convinced that the state is prepared to pick up the true cost of this program, we may decide to proceed with this partnership with the state even though our experience has been that the state is not reliable funding partner.

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 2nd year of the biennium with another deficit, according to state sources. There is no question that this will affect the county in a major way, and we predict that the state will continue to "underfund" critical programs and services, many of which are mandated by the state. This trend is already painfully obvious, and I believe this trend will continue in future budgets from the state. Governor Doyle has indicated he does not support a tax levy freeze, although he has implemented many other cuts to shared revenue and other entitlement programs. Marathon County is prepared to make whatever adjustments are necessary in program funding, but of course this comes at a political price for our elected board. By using our P.E.T. review process, our mission statement, and our Hiring Review Committee, we plan to continually restructure and refine county programs and services to match available funding.

NEW POSITIONS AND COUNTY EMPLOYMENT

There were very few requests for new positions for 2004, in fact we will see a reduction in overall numbers of county employees in 2004 for the second time in two 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 2004.

In September of 2002, the County Board established the Hiring Review Committee. This committee is made up of three County Board Supervisors and two senior management team members. The committee reviews all vacant, permanent positions and new positions to determine which positions should be filled, created or abolished. This committee will continue to function in this capacity, adding another level of review and oversight for all county positions for the foreseeable future. Since it's inception, the committee has been responsible for eliminating over \$1,000,000 in personnel positions. As time goes on, however, the work of this committee will become increasingly more difficult, as every position becomes more critical to each given department.

The Full Time Equivalent Employees chart on page A-4 shows the specific position reductions over the last 24 months, and the anticipated employee numbers by department, heading into 2004. There may be additional reductions during 2004 depending on the work of the Hiring Review Committee and continued efforts to consolidate and make operations more efficient.

MARATHON COUNTY: FULL TIME EQUIVALENT EMPLOYEES

| Department | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | + Incr -Decr. | See Note |
|--|---------------|---------------|---------------|---------------|---------------|---------------|------------------|-------------|
| ADRC | 25.45 | 31.53 | 34.59 | 38.09 | 35.34 | 30.88 | -4.46 | (1) |
| Building & Maintenance | 20.00 | 20.00 | 19.50 | 19.50 | 18.50 | 18.50 | | |
| Clerk of Courts | 41.00 | 39.00 | 39.00 | 39.00 | 39.00 | 39.00 | | |
| Conservation Planning Zoning | 26.75 | 27.00 | 27.00 | 28.00 | 26.00 | 25.00 | -1.00 | (2) |
| Corporation Counsel | 6.50 | 6.75 | 7.75 | 7.75 | 6.50 | 6.50 | | |
| County Administrator | 2.00 | 2.00 | 2.00 | 3.00 | 4.00 | 4.00 | | |
| County Clerk | 6.00 | 6.00 | 5.00 | 5.00 | 5.00 | 5.00 | | |
| District Attorney | 18.50 | 20.50 | 20.50 | 20.50 | 21.50 | 20.50 | -1.00 | (3) |
| Employee Resources | 5.43 | 5.43 | 5.43 | 5.80 | 4.80 | 4.80 | | |
| Employment & Training | 25.00 | 28.00 | 28.00 | 28.00 | 31.00 | 19.00 | -12.00 | (4) |
| Finance | 10.30 | 10.30 | 10.00 | 11.00 | 11.00 | 11.00 | | |
| Health | 37.25 | 37.75 | 40.25 | 39.85 | 38.65 | 41.15 | 2.50 | (5) |
| Highway | 89.00 | 89.00 | 89.00 | 89.00 | 81.00 | 82.00 | 1.00 | (6) |
| Library | 56.99 | 57.18 | 57.35 | 57.35 | 56.48 | 54.10 | -2.38 | (7) |
| Medical Examiner | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | |
| Park Recreation & Forestry | 46.00 | 46.50 | 46.5 | 46.50 | 50.50 | 45.16 | -5.34 | (8) |
| Register of Deeds | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | | |
| Sheriff | 175.50 | 176.50 | 176.50 | 177.50 | 174.50 | 174.00 | -.50 | (9) |
| Social Services | 91.25 | 105.88 | 106.38 | 106.38 | 104.88 | 112.88 | 8.00 | (10) |
| Solid Waste | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | | |
| Treasurer | 5.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | | |
| UW Extension | 12.35 | 12.35 | 11.25 | 11.05 | 10.05 | 11.50 | 1.45 | (11) |
| Veterans | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | | |
| Discretely Presented Components Units | | | | | | | | |
| Central Wisc. Airport | 19.50 | 20.50 | 21.50 | 21.10 | 21.10 | 20.10 | -1.00 | (12) |
| Total | 734.77 | 763.17 | 771.50 | 775.37 | 760.80 | 746.07 | -14.73 | |
| Special Education | N/A | N/A | 99.00 | 99.00 | 100.00 | 100.00 | | (13) |

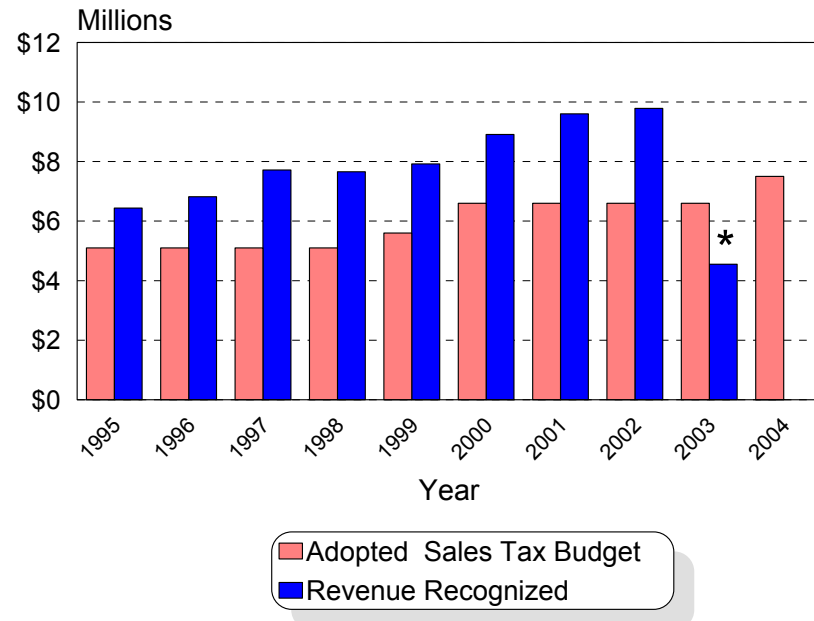
| NOTE | |
|-------------|---|
| (1) | ADRC - Abolish 2 Aging Disability Spec, 1 Transp Superv, 3.5 Van Driver, 1.77 Site Manager. Create 1 Dietician, .5 ADRC Social Wrk, .75 Caregiver, 1 Com Health Ed, .5 Quality Cont Compliance Coord. |
| (2) | CPZ - 1 Planner II position not funded. |
| (3) | DA - Abolish 1 Special Investigator position. |
| (4) | Employment & Training - Transfer 11 Community Resources Specialist to Social Services. 1 Community Resources Supervisor or 1 Community Resources Coordinator not funded after 1/1/04 |
| (5) | Health - .6 Dental Hygienist and .9 Public Health Screening Coordinator (effective 7/1/04) not funded. 100% Bioterrorism Grant funded - Created 1 Program Manager-PH Emergency Preparedness, 1 Health Educator, 1 Epidemiologist 1 Clerical Assistant II. |
| (6) | Highway - Create 1 Hwy Patroller effective 9/1/04. |
| (7) | Library - reduce Librarian II to .37, and .75 Lib Asst I not funded. |
| (8) | PRF - Abolish 2 Facility Manager, .34 Park Ranger and 3 laborers not funded. |
| (9) | Sheriff - Abolish .5 Shelter Home Youth Asst. |
| (10) | DSS - Abolish 1 Child Support Regional Trainer, 1 Social Worker, 1 Family Support Specialist not funded. Transfer 10 Economic Support Specialist and 1 Quality Assurance Lead from Employment & Training to Social Services. |
| (11) | UW Ext - Abolish 1 Field Crop/Farm Mgt Agent. Create 1 Lecturer/Basin Educator and 1 CYFAR (children, youth and family research) Educator both State funded. Create .50 Agri-Dev Agent. |
| (12) | CW Airport - Abolish 1 Maintenance Worker |
| (13) | 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. Last year we predicted a reduction in sales tax collections in 2003 if the economy slowed down. We have in fact seen that, and for the balance of 2003 we are now estimating a reduction in sales tax collections of at least \$500,000 in 2003.

For 2004 we will be designating \$7.5 million of sales tax for the operating budget, which is \$1 million more than in recent years. 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 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 |
|-------------|--------------------------|----------------------------------|-------------------------|----------------------------|
| 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 | 9,784,913 |
| 2003 | 6,600,000 | 6,600,000 | 0 | *4,549,094 |
| 2004 | 7,500,000 | 7,500,000 | 0 | N/A |



*Through 8/31/2003 (6 months), with total collections for 2003 estimated at least \$500,000 lower than in 2002.

STATE SHARED REVENUE

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

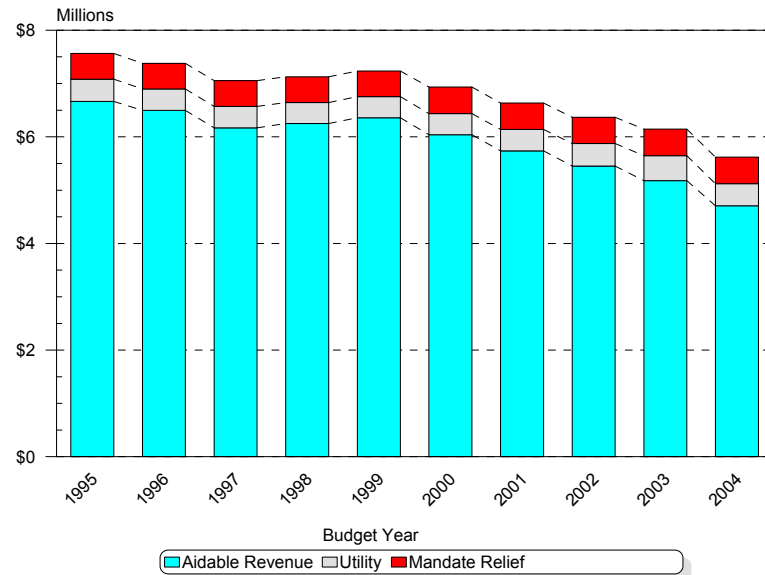
1. Counties use state shared revenues to finance local expenditures with no strings attached. This reduces the amount needed to be raised from property taxes thereby providing property tax relief.
2. The formula equalizes the revenue raising ability and expenditure burden among units of government by 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, and in fact this year the state changed the rules which allocates the shared revenue formula, and lowered the formula for all local government units (towns, villages, cities and counties). The bottom line is a new lower level of funding.

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 (changed in 2003).
3. An annual ad valorem payment for utility property that is located in the county that is taxed by the state.

| Budget Year | Aidable Revenue | Utility | Mandate Relief | Total |
|-------------|-----------------|---------|----------------|-----------|
| 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 | 5,178,036 | 469,001 | 496,984 | 6,144,021 |
| 2004 | 4,708,734 | 412,415 | 496,984 | 5,618,133 |



FUND BALANCE POLICY

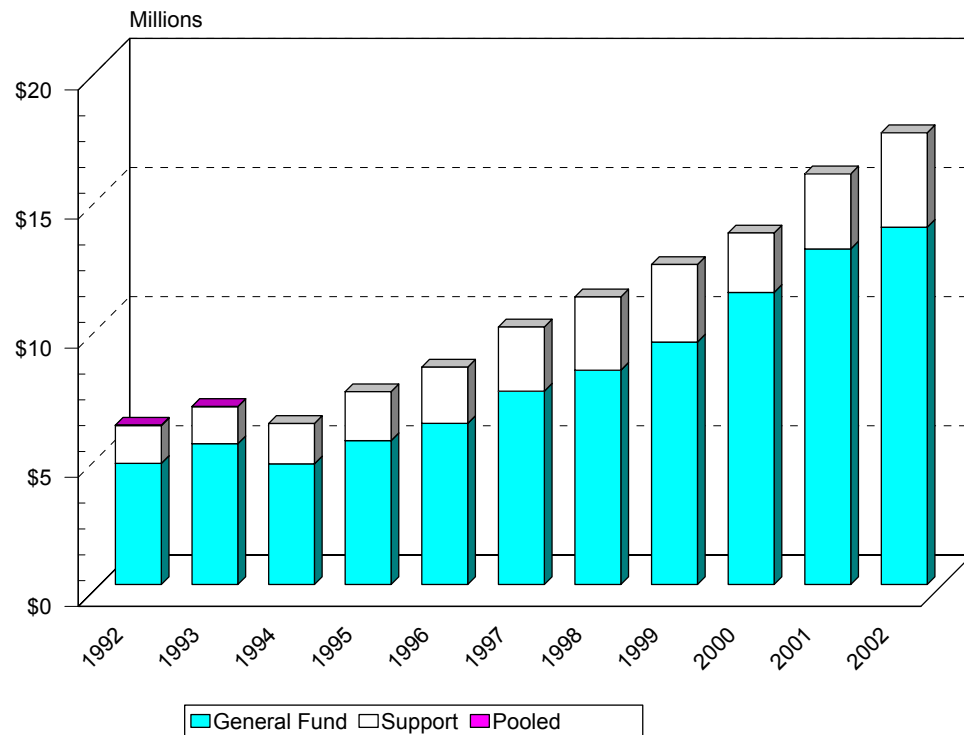
In 1989 the County Board adopted a policy for retaining working capital, referred to as the fund balance policy. This formula sets the minimum requirement for available funds on hand. This dollar value, which approximates 8.3% of the operating budget, is the basic minimum level of funding set by the 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 the main source of funding for all but the very largest 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 |
|------|--------------|-----------|--------|
| 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 | - |
| 2002 | 13,836,315 | 3,658,516 | - |



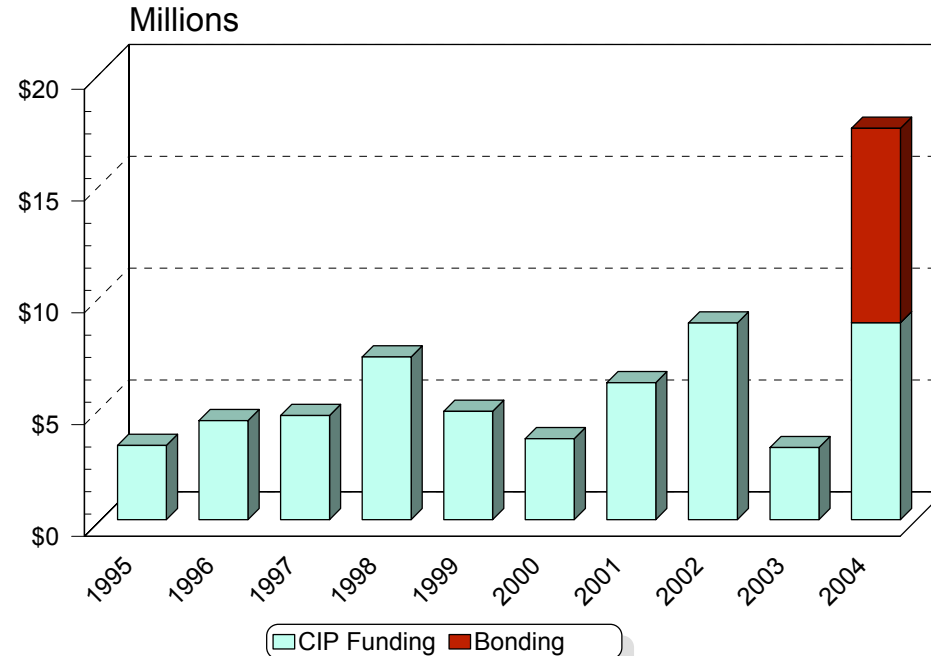
5 - YEAR CAPITAL IMPROVEMENT PROGRAM (C.I.P.)

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) |
|------|---------------------------------|
| 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 |
| 2004 | *17,500,822 |

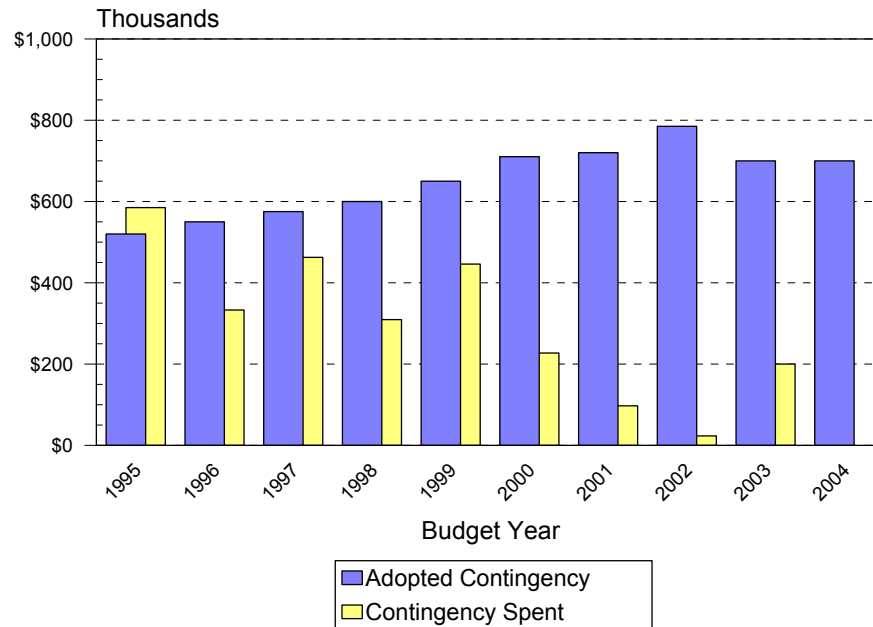


* Includes bonding (borrowing) authority of \$8,693,650 to preserve flexibility in the tax rate in the event the state freezes the levy part way through our budget year.

CONTINGENT FUND

Marathon County has in place a Contingent Fund Policy which sets the Fund at approximately .54% of the gross operating budget for the year. For 2004 I am proposing that the Contingent Fund be kept at the “base” amount of \$700,000, even though our policy now allows us to adjust it upward based on the CPI each year (Consumer Price Index). I am recommending we continue with the policy that \$50,000 of the Contingent Fund be made available in 2004 to be used by the Finance and Property Committee for special funding requests. This provision has provided needed flexibility to the Finance and Property Committee.

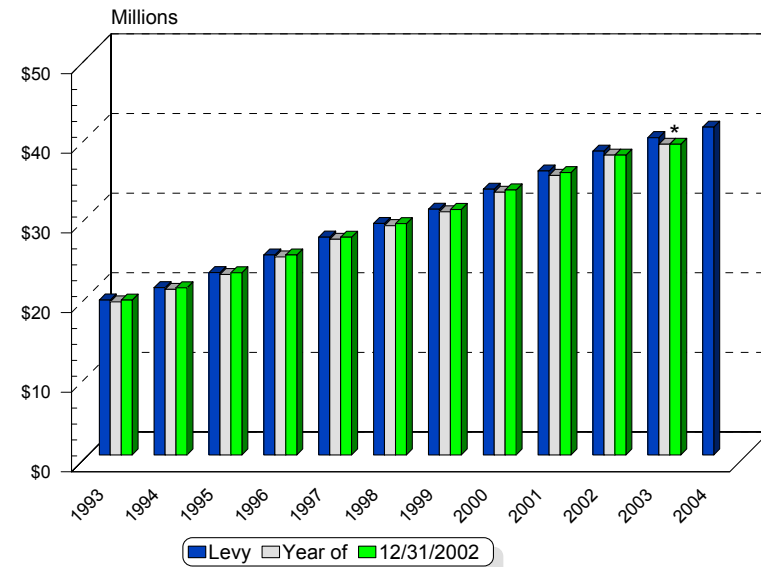
| Budget Year | Net Adopted Budget | Adopted Conting. Fund | Contingent Fund Spent |
|-------------|--------------------|-----------------------|-----------------------|
| 1995 | 76,379,528 | 520,000 | 585,000 |
| 1996 | 81,378,795 | 550,000 | 333,000 |
| 1997 | 83,111,404 | 575,000 | 462,450 |
| 1998 | 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 | 23,000 |
| 2003 | 128,526,292 | 700,000 | 200,000 est. |
| 2004 | 128,841,814 | 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. One complication to our penalty and interest revenue has surfaced in the form of Assembly Substitute Amendment to Assembly Bill 133. This amendment has already passed the Assembly and is awaiting action in the Senate. We are hoping to defeat this amendment, and WCA is actively working against it. The amendment reduces the penalty and interest revenues to counties.

| YEAR | AMOUNT LEVIED | COLLECT. AMOUNT | % COLLECTED | 12/31/2002 | % COLLECTED |
|------|---------------|-----------------|-------------|------------|-------------|
| 1993 | 19,456,563 | 19,222,166 | 98.80% | 19,448,352 | 99.96% |
| 1994 | 21,006,795 | 20,788,779 | 98.96% | 20,998,770 | 99.96% |
| 1995 | 22,893,158 | 22,663,145 | 99.00% | 22,884,220 | 99.96% |
| 1996 | 25,111,275 | 24,864,864 | 99.02% | 25,100,722 | 99.96% |
| 1997 | 27,349,954 | 27,077,312 | 99.00% | 27,337,640 | 99.95% |
| 1998 | 29,068,916 | 28,795,852 | 99.06% | 29,051,688 | 99.94% |
| 1999 | 30,856,382 | 30,534,426 | 98.96% | 30,820,379 | 99.88% |
| 2000 | 33,363,392 | 32,979,833 | 98.85% | 33,279,631 | 99.75% |
| 2001 | 35,660,957 | 35,103,411 | 98.44% | 35,451,321 | 98.41% |
| 2002 | 38,901,958 | 37,644,343 | 96.77% | 37,644,343 | 96.77% |
| 2003 | 39,887,846 | 39,016,090 | 97.81% | 39,016,090 | 97.81% |
| 2004 | 41,162,629 | N/A | N/A | N/A | N/A |



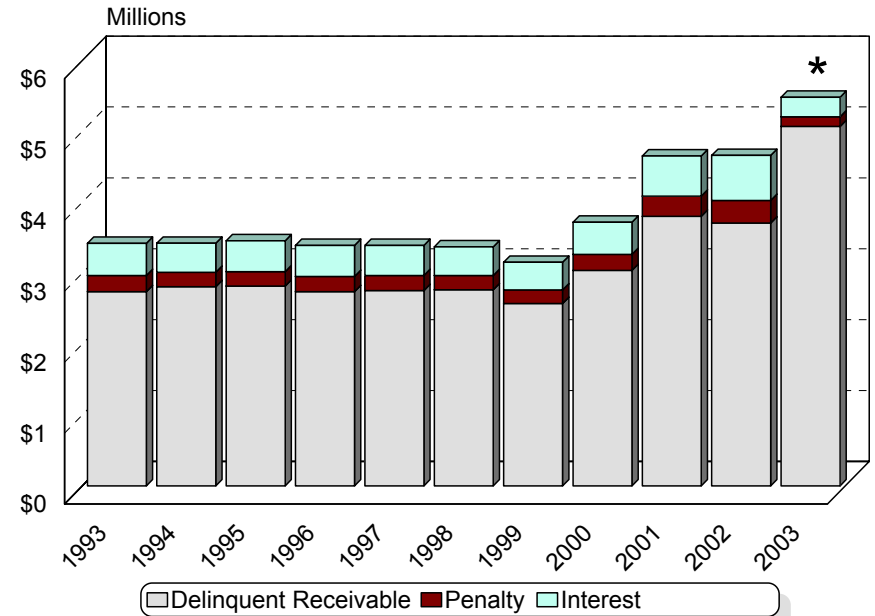
* Through 8/31/2003

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 a ten 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 allows for a .5% per month or fractional 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 funding.

| Fiscal Year | Interest on Delinquent Taxes | Penalty on Delinquent Taxes | Total | Delinquent Taxes Receivable | Collected to Delinquent Receivable |
|-------------|------------------------------|-----------------------------|---------|-----------------------------|------------------------------------|
| 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 | 635,026 | 318,014 | 953,040 | 3,708,647 | 25.70 |
| 2003* | 275,333 | 135,607 | 410,940 | 5,070,382 | 8.10 |

* through 8/31/2003

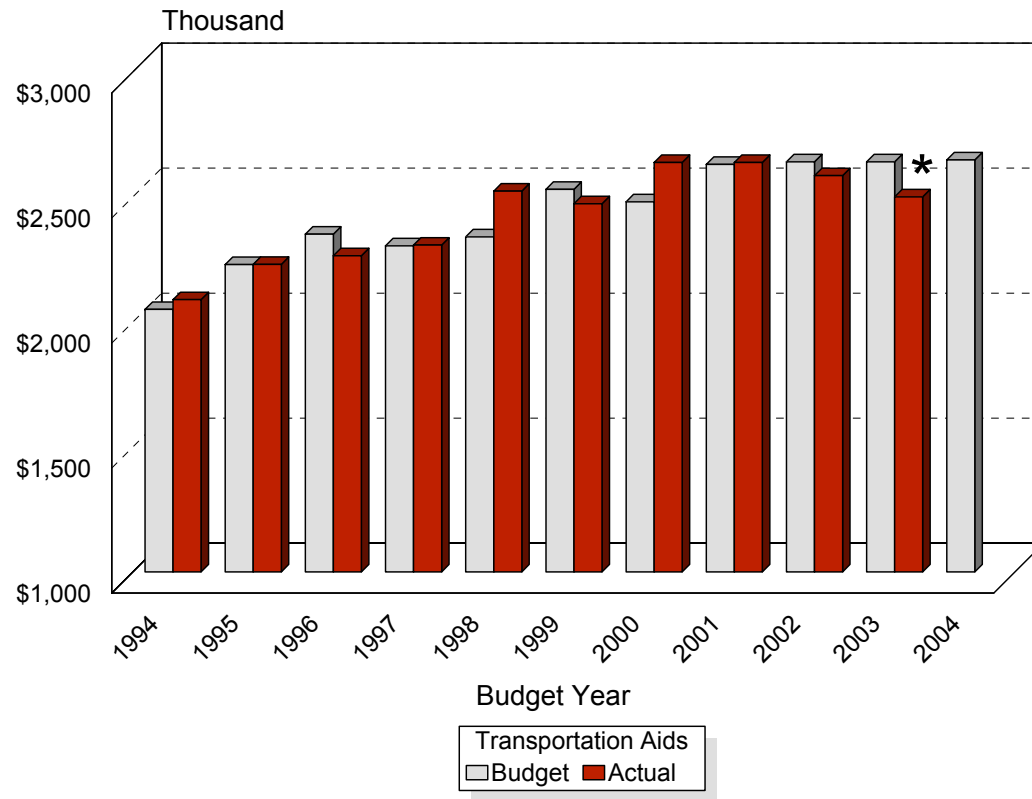


TRANSPORTATION AIDS

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. As can be seen from the actual collections, this source of funding from the state is also experiencing a slight decline.

| TRANSPORTATION AIDS | | |
|---------------------|-----------|------------|
| Year | Budget | Actual |
| 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 | 2,584,757 |
| 2003 | 2,640,000 | *2,500,000 |
| 2004 | 2,647,700 | N/A |

*Estimated

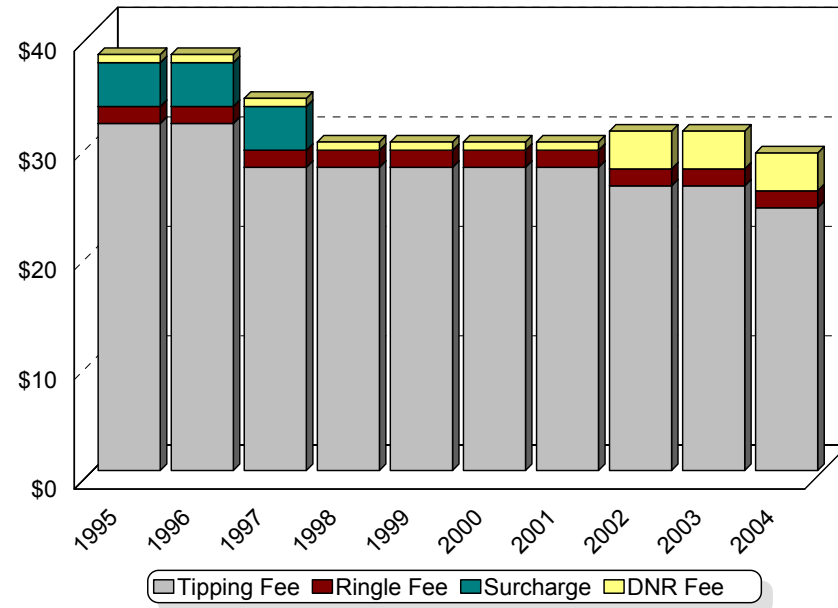


TIPPING FEE/SURCHARGE USAGE

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.

As can be seen from the chart below, the Marathon County tipping fee remains competitive for this area, even in the face of severe competition from very aggressive outside contractors.

| Pricing is per Ton | | | | | |
|--------------------|-------------|------------|--------------|---------|-------|
| Year | Tipping Fee | Ringle Fee | Surcharge ** | DNR Fee | Total |
| 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 |
| 2004 | 24.000 | 1.550 | 0 | 3.450 | 29.00 |



* Increase in DNR surcharge to fund recycling program

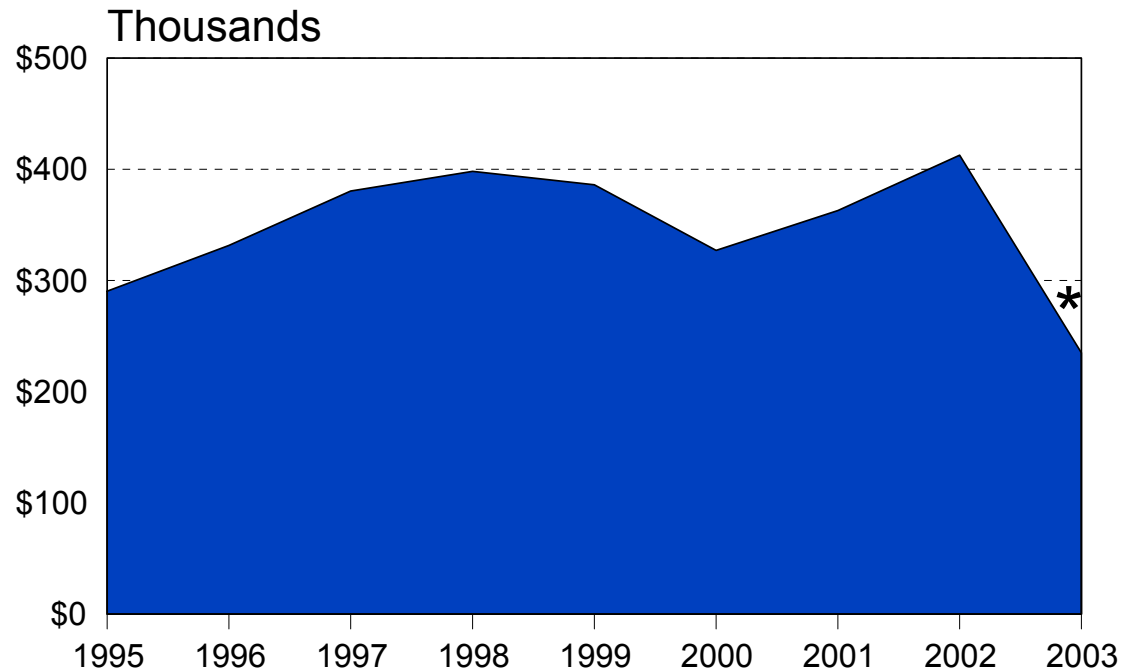
CENTRAL WISCONSIN AIRPORT AND THE PASSENGER FACILITY CHARGE

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.

Because of 9/11 events, we now have many different challenges at Central Wisconsin Airport. We have not budgeted any tax levy for the operating budget for 2004, and hopefully we will not need to resort to this in the future. We continue to partner with Portage County in the funding of major capital projects needed at CWA.

| PFC Revenue | |
|-------------|----------|
| 1995 | 290,294 |
| 1996 | 331,435 |
| 1997 | 380,342 |
| 1998 | 398,038 |
| 1999 | 386,061 |
| 2000 | 326,925 |
| 2001 | 362,842 |
| 2002 | 412,605 |
| 2003 | *234,870 |

*Through 8/31/2003



MAJOR PROJECTS/INITIATIVES

COURTHOUSE REMODELING

By 2004 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 Employee Resources Department and the new "build-out" section. The Employee Resources Department will be relocated to the space formerly occupied by the District Attorney's office. The County Administrator's office will be co-located with the Employee Resources Department. State Probation and Parole will be expanded, and the HVAC system will be completely upgraded on all 3 levels of the original courthouse, including new electric service, plumbing, ductwork etc. The District Attorney has now moved to the lower level into newly remodeled offices, but the main reception for the D.A. office and the victim/witness section will remain on the first floor, for convenience to the public. We are currently replacing all original (1956) windows with energy efficient glass. We have also upgraded and added additional space for records storage in the courthouse basement. In addition to the paper records, we have added additional capacity to a digital records storage system, which will eventually include most departments in the courthouse. We have agreed to upgrade security in the courthouse generally, and settled on a permanent security detail of 3 deputies, including a lieutenant rank officer in charge of all court and building security. We will continue to look at ways of improving building security for all departments, including installing secure key-card entry to all offices 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 eliminate all bookmobile services in 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 capital cost plus 100% of the equipment and supplies of any branch library that meets the minimum criteria for library service (based on population).

HUMANE SOCIETY

In our capital improvement plan for 2004, we have budgeted \$500,000 towards a new humane shelter, estimated at a total cost of \$1,300,000. For 2003 we completed upgrading some basic HVAC and building code elements at the current shelter.

51.42 SYSTEM, NURSING HOME and LONG TERM CARE (MANAGED CARE)

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, and the actual reduction of I.G.T. funds, the developmentally disabled population is once again at risk for services, which may require the NCHCF Board to dip into reserves for 2004. Tim Steller is considering various options available for the programs. On a long term basis, we need to make some decisions in 2004 as to what we will do with "managed care". We will be hearing more about this from the Human Services Committee and the 51.42 Program Board as they look at options on behalf of the County Board.

PREPAYMENT OF DEBT AND THE CAPITAL IMPROVEMENT PLAN

In 2003 we paid the last of our long-term debt and our unfunded accrued liability with the state retirement system. We also borrowed very short term funds to pay for CIP improvements in 2003. For the 2004 budget I am recommending we borrow short term to fund major CIP projects coming in the next several years, mostly related to I-39 supporting projects like the West side arterial road, Camp Phillips Road, and County Y in Hatley, among others. This short-term borrowing will allow us to utilize funds available to us 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 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 am recommending that we reduce our overall tax rate to approximately \$5.89, which demonstrates good faith on our part to hold down property taxes (to keep our levy increase to 2.5% we needed to lower the rate to \$5.89). Should the state then freeze or cap the levy, we still have some flexibility with the CIP program and buy time for ourselves while the state figures out what to do with the budget in the future.

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

In 2002 we brought back the PET program, and then used it to help determine where to reduce spending in both the 2003 and the 2004 budget. We will continue to use the results of this program along with the county mission statement to help guide us in the future with budget priorities. We should note that many counties have requested a copy of our PET program, and at the WCA conference this year we presented a workshop on PET along with Eau Claire County (which used our program this year for the first time).

MAJOR CHANGES TO THE 2004 BUDGET

The 2004 budget contains some significant changes in programs and services. Shown below are the major changes we have included in the budget for 2004, including the dollar figures changed, and the effect on the county tax rate (equivalent savings to the mil rate or an addition to the mil rate) for each change.

| | <u>2004 \$ IMPACT</u> | <u>LEVY/IMPACT</u> |
|--|------------------------------|---------------------------|
| Approximately 14 additional positions reduced across the board for 2004 (mostly through attrition) | \$500-\$750,000 | 0.072 - 0.108 |
| Eliminate the hearing and vision screening services, Health Department | \$55,000 | 0.007 |
| Reduce Start Right contracted services by 50% | \$250,000 | 0.036 |
| Social Services reductions in adolescent day care, day care respite, electronic monit. (juveniles) School-based mentoring, truancy abatement, intensive in-home, intensive supervision, + 2 FTE's | \$600,000 | 0.086 |
| Highway winter maintenance (county highways) added one snow plow operator, beginning Sept. '04 | \$17,000* | 0.002 |
| U.W. Ext, reduced 1 agent (farm crop) added 2 grant funded positions, plus .5 new agent | \$12,000 | 0.001 |
| Medical Examiner, fee structure for cremations, disinterments | \$20,000** | 0.002 |
| Health Insurance increases anticipated in 2004 (Levy impact only) | \$465,000* | 0.067 |
| Library, zero levy increase, resulting in 1.3 position reductions (and bookmobile routes cut 50%) | \$107,000 | 0.015 |
| Short term borrowing for major CIP (W. Arterial for I-39, Highway Y, etc.) | \$3,865,000 | 0.557 |
| 3% cost of living adjustment for payroll (levy funded positions only) | \$511,000* | 0.074 |
| Park Dept. reductions, (5.3 FTE's + elimination of all seasonal park rangers), all savings split w/city, savings shown is county side only | \$ 94,000 | 0.014 |
| Minority Affairs Office (partnership w/City of Wausau), first time levy funding | \$19,000* | 0.002 |
| Courthouse security, 3 positions, (1 new funded and 2 transferred from DARE/education/prevention) | \$100,000* | 0.014 |
| North Central Health Care. Deficit of \$1.3 million in '04, we provided only \$400,000 additional (6%) | \$400,000* | 0.058 |

* indicates a budget increase, ** indicates a revenue increase

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 collections actually decreased in 2003, and may decrease more as the economy remains tight. Demand for services that enhance the quality of life will continue to grow, and we will be forced to balance 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 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

2004 Proposed Tax Rate:

| | |
|------------------------|---------------|
| Debt Service Levy = | \$.56 |
| Operating Levy = | 5.31 |
| Special Purpose Levy = | <u>.02*</u> |
| Total Levy = | <u>\$5.89</u> |

Changes by County Board: _____

2004 Final Tax Rate **\$5.89**

| | |
|----------------|--------|
| 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 |
| 2003 Tax Rate- | \$6.09 |

* Bridge Aid

Note: 1¢ in 2004 levy = approximately \$69,305

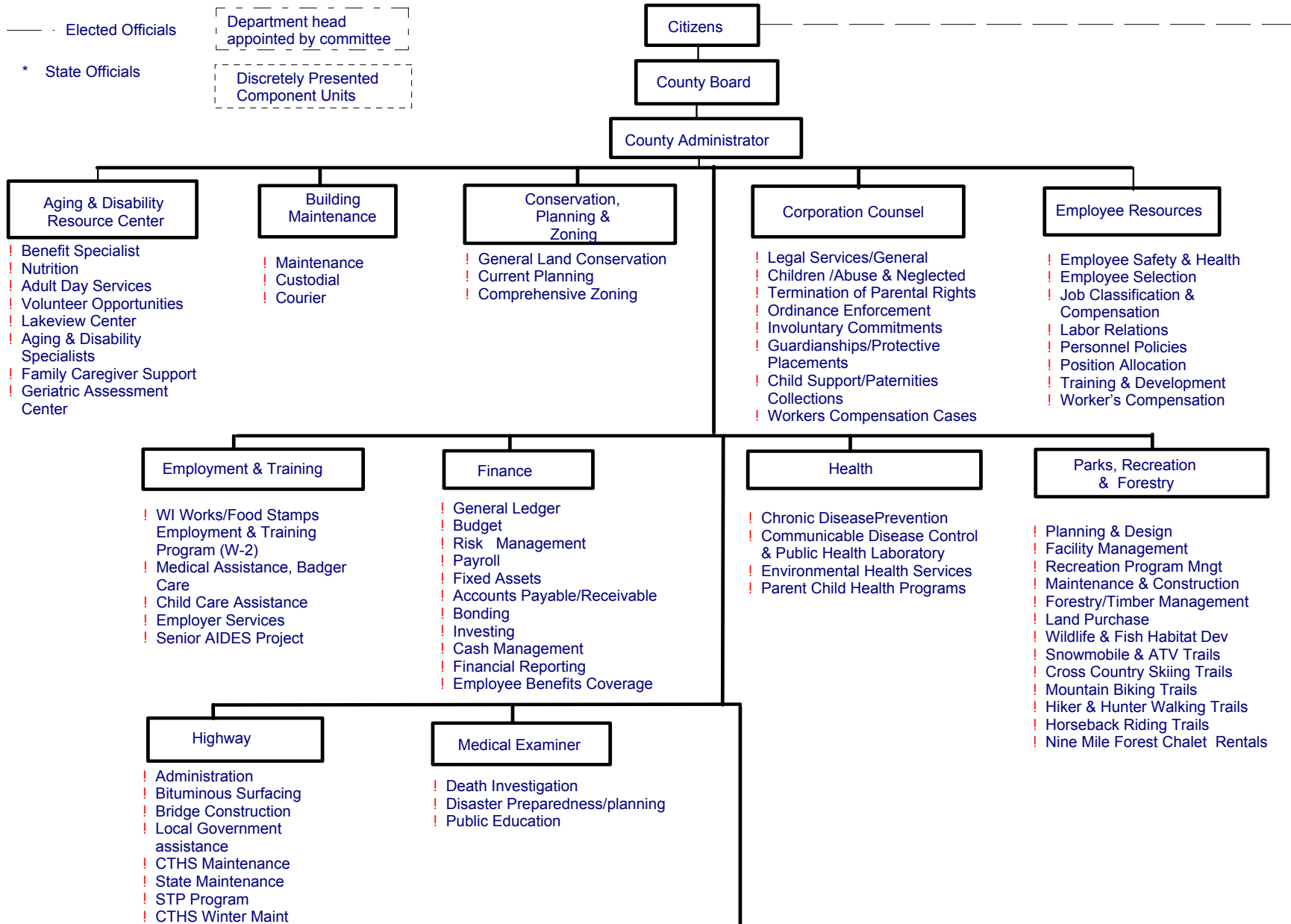
ORGANIZATION

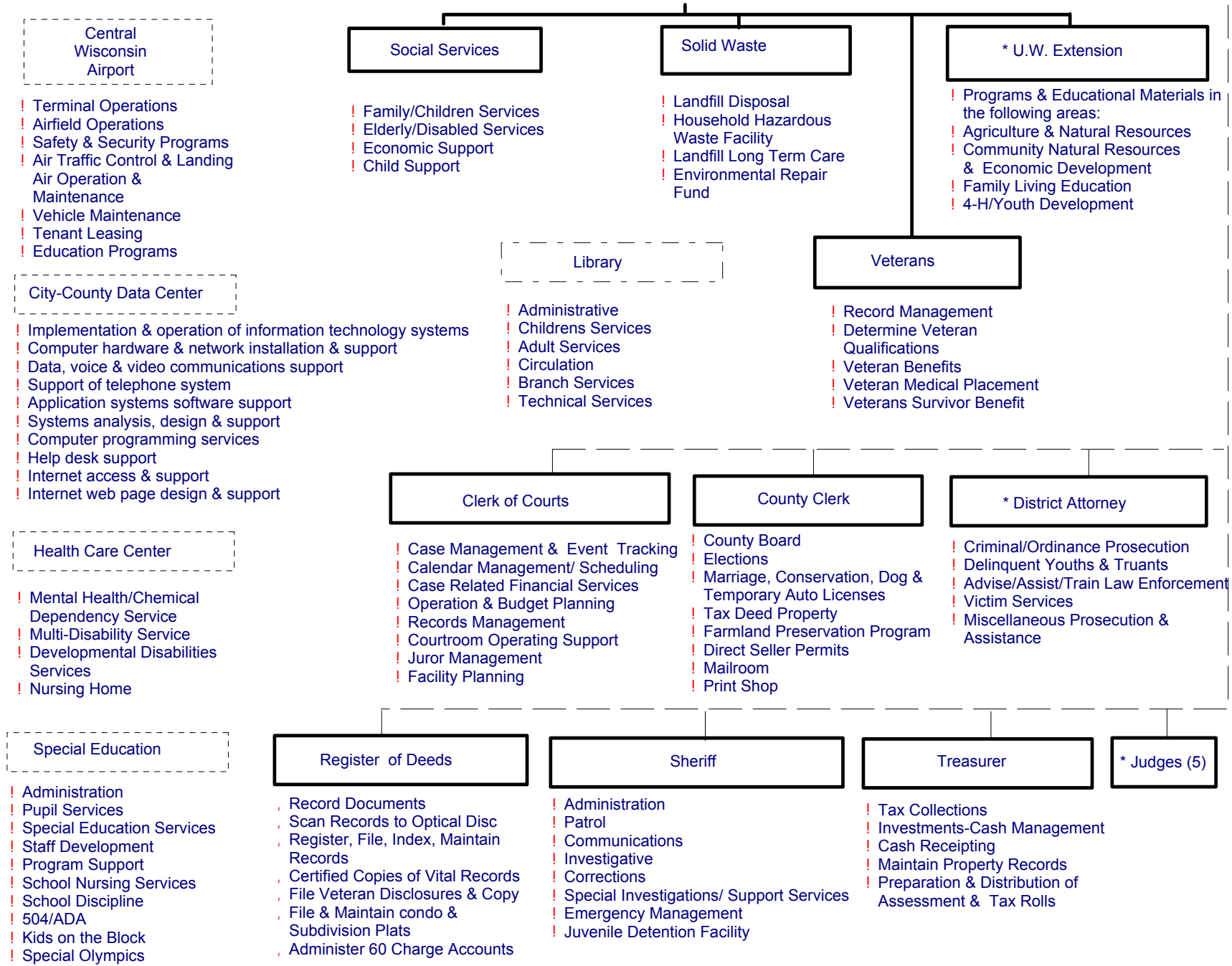
Marathon County is a diverse organization as most Wisconsin Counties are by statutory design. Counties are set up to be an arm of the state. In Wisconsin, counties can only perform those duties that are specifically given to them by authorizing legislation. By contrast a municipality can perform any 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 2004 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.

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.

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 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 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
2002 EXISTING, 2003 EXPECTED AND 2004 PROPOSED FUND EQUITY
AS A RESULT OF EXPECTED AND PROPOSED FINANCIAL OPERATIONS

| FUND# | FUND NAME | FUND EQUITY 12/31/2002 | 2003 EXPENDITURES & OTHER FINANCING USES | 2003 REVENUES & OTHER FINANCING SOURCES | FUND EQUITY EXPECTED 12/31/2003 | 2004 EXPENDITURE & OTHER FINANCING USES | 2004 REVENUES & OTHER FINANCING SOURCES | PROPOSED 12/31/2004 FUND EQUITY |
|-------|--|---------------------------|--|---|--|---|---|--|
| 100 | GENERAL FUND | \$ 35,883,294 | 52,244,182 | 47,739,498 | 31,378,610 | 56,585,192 | 56,585,192 | 31,378,610 |
| | SPECIAL REVENUE FUNDS | | | | | | | |
| 175 | Social Service | 1,306,248 | 26,691,303 | 25,456,423 | 71,368 | 24,799,306 | 24,799,306 | 71,368 |
| 500 | DEBT SERVICE FUND | 68,362 | 6,285,898 | 6,233,589 | 16,053 | 4,651,899 | 4,651,899 | 15,053 |
| | CAPITAL PROJECT FUNDS | | | | | | | |
| 600 | Capital Improvements | 9,886,105 | 13,904,718 | 5,246,730 | 1,228,117 | 17,393,722 | 17,393,722 | 1,228,117 |
| | ENTERPRISE FUND | | | | | | | |
| 750 | Landfill | 13,575,509 | 5,929,553 | 3,114,315 | 10,760,271 | 3,376,524 | 3,376,524 | 10,760,271 |
| | INTERNAL FUNDS | | | | | | | |
| 800 | Highway | 19,712,351 | 43,759,772 | 40,977,626 | 16,930,205 | 37,770,845 | 3,777,084 | 16,930,205 |
| 850 | Insurance | 3,393,816 | 666,456 | 710,395 | 3,437,755 | 720,935 | 720,935 | 3,437,755 |
| 875 | Employee Benefits | 5,745,349 | 8,036,990 | 8,255,443 | 5,963,802 | 9,331,596 | 9,331,596 | 5,963,802 |
| | DISCRETELY PRESENTED COMPONENT UNIT | | | | | | | |
| 700 | Central Wisconsin Airport | 20,515,547 | 3,941,897 | 4,009,693 | 20,583,343 | 3,700,237 | 3,700,237 | 2,058,343 |
| 945 | Special Education | 822,708 | 3,445,146 | 3,674,849 | 1,052,411 | 3,427,404 | 3,427,404 | 1,052,411 |

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-

Budget and Property Tax Levy Resolution

WHEREAS, the Wisconsin Department of Revenue delivers the Statistical Report on Equalized Value of Marathon County for 2003 and the Marathon County Board of Supervisors accepted the report on Thursday, November 13, 2003 which sets the Equalized Value of Marathon County for taxing purposes at \$6,930,455,450; 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,

NOW THEREFORE BE IT RESOLVED for the budget year 2004 that the sum of \$50,000 be authorized from the Contingent Fund and placed into a separate expenditure line item to be used by the Committee on a discretionary basis using a standard application process.

AND BE IT FURTHER RESOLVED that any amendments subsequent to budget publications have resulted in the following changes and/or corrections to be incorporated as amendments into the proposed 2004 budget for the fiscal year beginning January 1, 2004

| <u>Budget Changes to Tax Levy</u> | <u>Original</u> | <u>Will Be</u> | <u>Tax Levy Change</u> | <u>Tax Rate Change</u> |
|---|-----------------|----------------|------------------------|------------------------|
| I. Operating Levy | 36,817,629 | 36,817,629 | 0 | 0 |
| II. Special Purpose Levy | 167,671 | 167,671 | 0 | 0 |
| III. Debt Levy | 3,865,000 | 3,865,000 | 0 | 0 |
| <u>Budget Changes to Capital Improvement Plan</u> | | | | |
| <u>Budget Changes from Separate Resolution</u> | 161,395,660 | 161,701,660 | 0 | 0 |
| <u>Budget Changes to Non-tax Levy Department</u> | | | | |
| Special Education (School fiscal period July 1, 2002 through June 30, 2003) | | | | |
| Revenues | - 0 - | 3,427,404 | None | None |
| Expenditures | - 0 - | 3,427,404 | None | None |

AND BE IT FURTHER RESOLVED that the Marathon County Board of Supervisors does hereby adopt the 2004 Marathon County Budget of \$161,701,660 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 \$40,850,300 in support of the 2004 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 \$3900 levied under Wis. Statute 45.10 for the purpose of carrying out veterans needs; and,

A tax in the amount of \$167,671 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 \$320,586 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 \$7,218,911 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 9, 2003

FINANCE AND PROPERTY COMMITTEE

| | |
|-------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

Fiscal Impact: This sets the 2004 Budget _____

**MARATHON COUNTY
2003 - 2004
REVENUE BUDGET SUMMARY BY FUND/
DISCRETELY PRESENTED COMPONENT UNITS**

| 2002 ACTUAL | EXCLUDING TAX LEVY | | | 2003 TAX LEVY | FUND | EXCLUDING TAX LEVY | | | 2004 TAX LEVY | TAX PERCENT INCR (DECR) | TAX LEVY DOLLAR INCR (DECR) |
|----------------------|--------------------|--------------------|--------------------|-------------------|---|-----------------------|---------------------|--------------------|-------------------|----------------------------------|--------------------------------------|
| | 2003 ADOPTED | 2003 MODIFIED | 2003 ESTIMATE | | | 2004 REQUESTED | 2004 RECOMMENDED | 2004 ADOPTED | | | |
| \$ 52,889,038 | 28,016,860 | 31,661,280 | 26,370,502 | 21,368,996 | General | \$ 33,251,117 | 33,736,320 | 34,042,320 | 22,816,872 | 6.78% | \$ 1,447,906 |
| 23,631,579 | 19,673,339 | 20,105,715 | 19,284,968 | 6,171,455 | Social Improvement | 17,720,362 | 18,331,831 | 18,331,831 | 6,517,475 | 5.61% | 346,020 |
| 11,587,725 | 406,165 | 1,242,027 | 1,303,589 | 4,930,000 | Debt | 406,899 | 406,899 | 406,899 | 3,865,000 | (21.60)% | (1,065,000) |
| 14,203,490 | 3,225,060 | 13,904,718 | 5,246,730 | 0 | Capital Improvements | 8,693,650 | 17,393,722 | 17,393,722 | 0 | 0.00% | 0 |
| 4,223,342 | 6,008,199 | 6,181,354 | 3,114,315 | 0 | Solid Waste | 3,376,524 | 3,376,524 | 3,376,524 | 0 | 0.00% | 0 |
| 19,215,299 | 29,429,677 | 30,229,677 | 33,601,529 | 7,376,097 | County Highway | 29,653,127 | 30,119,892 | 30,119,892 | 7,650,953 | 3.73% | 274,856 |
| 936,655 | 656,206 | 697,595 | 710,395 | 0 | Property & Casualty | 720,935 | 720,935 | 720,935 | 0 | 0.00% | 0 |
| 6,895,230 | 8,006,490 | 8,053,419 | 8,255,443 | 0 | Employee Benefits Insurance | 9,331,596 | 9,331,596 | 9,331,596 | 0 | 0.00% | 0 |
| | | | | | DISCRETELY PRESENTED COMPONENT UNITS | | | | | | |
| 3,730,104 | 3,222,675 | 3,949,319 | 4,099,693 | 0 | Central Wisconsin Airport | 3,636,702 | 3,700,237 | 3,700,237 | 0 | 0.00% | 0 |
| 4,425,427 | 3,362,126 | 3,362,727 | 3,674,849 | 0 | Special Education | 3,427,404 | 3,427,404 | 3,427,404 | 0 | 0.00% | 0 |
| \$141,737,889 | 102,006,797 | 119,387,831 | 105,662,013 | 39,846,548 | GRAND TOTAL | \$ 110,218,316 | 120,545,360 | 120,851,360 | 40,850,300 | 2.52% | \$ 1,003,782 |

**MARATHON COUNTY
2004
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 | \$ 31,195,522 | 9,267,079 | 235,300 | 829,350 | 3,810,808 | 785,887 | 1,372,221 | 9,363,025 | 56,859,192 |
| Social Improvement | 6,517,475 | 15,791,062 | 0 | 0 | 688,935 | 0 | 801,417 | 1,050,417 | 24,849,306 |
| Debt | 3,865,000 | 0 | 0 | 158,000 | 50,000 | 73,245 | 125,654 | 0 | 4,271,899 |
| Capital Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,393,722 | 17,393,722 |
| Solid Waste | 0 | 0 | 0 | 0 | 2,086,500 | 0 | 464,000 | 826,024 | 3,376,524 |
| County Highway | 7,650,953 | 7,407,700 | 7,500 | 0 | 0 | 13,844,977 | 166,065 | 8,693,650 | 37,770,845 |
| Property & Casualty Insurance | 0 | 0 | 0 | 0 | 0 | 715,220 | 5,715 | 0 | 720,935 |
| Employee Benefit Insurance | 0 | 0 | 0 | 0 | 45,750 | 0 | 9,285,846 | 0 | 9,331,596 |
| Discretely Presented Component Units | | | | | | | | | |
| Central Wisconsin Airport | 0 | 0 | 0 | 0 | 2,277,150 | 302,000 | 0 | 1,121,087 | 3,700,237 |
| Special Education | 0 | 851,312 | 0 | 0 | 0 | 2,481,637 | 94,455 | 0 | 3,427,404 |
| TOTAL | \$ 49,228,950 | 33,317,153 | 242,800 | 987,350 | 8,959,143 | 18,202,966 | 12,315,373 | 38,447,925 | 161,701,660 |

**MARATHON COUNTY
2004
REVENUE BUDGET SUMMARY BY FUND AND DEPARTMENT/
DISCRETELY PRESENTED COMPONENT UNITS**

| Department | General | Social Improvement | Debt | Capital Improvements | Solid Waste |
|------------------------------------|----------------------|--------------------|------------------|----------------------|------------------|
| Administrator | \$ 13,530 | | | | |
| Aging & Disability Resource Center | | 2,513,511 | | | |
| Building Maintenance | 36,900 | | | | |
| Capital Improvements | 8,531,158 | | | 8,693,650 | |
| Clerk of Courts | 1,925,450 | | | | |
| Conservation, Planning, Zoning | 1,653,237 | | | | |
| Contingency | | | | | |
| Corporation Counsel | 220,325 | | | | |
| County Board | | | | | |
| County Clerk | 244,000 | | | | |
| Debt Service | | | 4,271,899 | | |
| District Attorney | 336,862 | | | | |
| Employee Resources | 251,900 | | | | |
| Employment & Training | | 2,945,558 | | | |
| Finance | 53,659 | | | | |
| Health | 1,404,296 | | | | |
| Highway | | | | | |
| Insurance | | | | | |
| Library | 228,098 | | | | |
| Medical Examiner | 20,000 | | | | |
| Park, Recreation & Forestry | 1,520,406 | | | | |
| Register of Deeds | 715,219 | | | | |
| Sheriff | 629,568 | | | | |
| Adult Correction Facility | 659,207 | | | | |
| Juvenile Detention Ctr. | 115,500 | | | | |
| Shelter Home | 75,200 | | | | |
| Snowmobile/Cross Country Ski | 388,455 | | | | |
| Social Services | | 19,390,237 | | | |
| Solid Waste | | | | | 3,376,524 |
| Support Other Agencies | | | | | |
| Transfer Between Funds | | | | 8,700,072 | |
| Treasurer | 37,800,399 | | | | |
| UW Extension | 18,923 | | | | |
| Veterans Administration | 16,900 | | | | |
| Central WI Airport | | | | | |
| Central WI Airport Debt | | | | | |
| Special Education | | | | | |
| TOTALS | \$ 56,859,192 | 24,849,306 | 4,271,899 | 17,393,722 | 3,376,524 |

| Department | County Highway | Property & Casualty Insurance | Employee Benefit Insurance | Central Wisconsin Airport | Special Education | TOTAL |
|------------------------------------|-------------------|-------------------------------|----------------------------|---------------------------|-------------------|--------------------|
| Administrator | | | | | | 13,530 |
| Aging & Disability Resource Center | | | | | | 2,513,511 |
| Building Maintenance | | | | | | 36,900 |
| Capital Improvements | | | | | | 17,224,808 |
| Clerk of Courts | | | | | | 1,925,450 |
| Conservation, Planning, Zoning | | | | | | 1,653,237 |
| Contingency | | | | | | 0 |
| Corporation Counsel | | | | | | 220,325 |
| County Board | | | | | | 0 |
| County Clerk | | | | | | 244,000 |
| Debt Service | | | | | | 4,271,899 |
| District Attorney | | | | | | 336,862 |
| Employee Resources | | | | | | 251,900 |
| Employment & Training | | | | | | 2,945,558 |
| Finance | | | | | | 53,659 |
| Health | | | | | | 1,404,296 |
| Highway | 37,770,845 | | | | | 37,770,845 |
| Insurance | | 720,935 | 9,331,596 | | | 10,052,531 |
| Library | | | | | | 228,098 |
| Medical Examiner | | | | | | 20,000 |
| Park, Recreation & Forestry | | | | | | 1,520,406 |
| Register of Deeds | | | | | | 715,219 |
| Sheriff | | | | | | 629,568 |
| Adult Correction Facility | | | | | | 659,207 |
| Juvenile Detention Ctr. | | | | | | 115,500 |
| Shelter Home | | | | | | 75,200 |
| Snowmobile/Cross Country Ski | | | | | | 388,455 |
| Social Services | | | | | | 19,390,237 |
| Solid Waste | | | | | | 3,376,524 |
| Support Other Agencies | | | | | | 0 |
| Transfer Between Funds | | | | | | 8,700,072 |
| Treasurer | | | | | | 37,800,399 |
| UW Extension | | | | | | 18,923 |
| Veterans Administration | | | | | | 16,900 |
| Central WI Airport | | | | 3,383,126 | | 3,383,126 |
| Central WI Airport Debt | | | | 317,111 | | 317,111 |
| Special Education | | | | | 3,427,404 | 3,427,404 |
| TOTALS | 37,770,845 | 720,935 | 9,331,596 | 3,700,237 | 3,427,404 | 161,701,660 |

**MARATHON COUNTY
2003- 2004
EXPENSE BUDGET SUMMARY BY FUND/
DISCRETELY PRESENTED COMPONENT UNITS**

| 2002 ACTUAL | 2003 ADOPTED | 2003 MODIFIED | 2003 ESTIMATE | FUND | 2004 REQUESTED | 2004 RECOMMENDED | 2004 ADOPTED | PERCENT INCREASE (DECREASE) | DOLLAR INCREASE (DEC) |
|-----------------------|--------------------|--------------------|--------------------|---|-----------------------|---------------------|--------------------|-----------------------------------|-----------------------------|
| \$ 52,175,973 | 49,385,856 | 53,030,276 | 52,244,182 | General | \$ 55,797,644 | 56,603,192 | 56,859,192 | 15.13% | \$ 7,473,336 |
| 24,658,698 | 25,844,794 | 26,277,170 | 26,691,303 | Social Improvement | 25,163,512 | 24,799,306 | 24,849,306 | (3.85)% | (995,488) |
| 11,609,876 | 5,336,165 | 6,172,027 | 6,285,898 | Debt | 406,899 | 4,271,899 | 4,271,899 | (19.94)% | (1,064,266) |
| 12,999,790 | 3,225,060 | 13,904,718 | 13,904,718 | Capital Improvements | 8,693,650 | 17,393,722 | 17,393,722 | 439.33% | 14,168,662 |
| 3,661,416 | 6,008,199 | 6,181,354 | 5,929,553 | Solid Waste | 3,376,524 | 3,376,524 | 3,376,524 | (43.80)% | (2,631,675) |
| 12,761,838 | 36,805,774 | 37,605,774 | 43,759,772 | County Highway | 40,284,137 | 37,770,845 | 37,770,845 | 2.62% | 965,071 |
| 172,439 | 656,206 | 697,595 | 666,456 | Property & Casualty Insurance | 720,935 | 720,935 | 720,935 | 9.86% | 64,729 |
| 6,972,153 | 8,006,490 | 8,053,419 | 8,036,990 | Employee Benefits Insurance | 9,331,596 | 9,331,596 | 9,331,596 | 16.55% | 1,325,106 |
| | | | | DISCRETELY PRESENTED COMPONENT UNITS | | | | | |
| 3,303,850 | 3,222,675 | 3,949,319 | 3,941,897 | Central Wisconsin Airport | 3,636,702 | 3,700,237 | 3,700,237 | 14.82% | 477,562 |
| 4,513,192 | 3,362,126 | 3,362,126 | 3,445,146 | Special Education | 3,427,404 | 3,427,404 | 3,427,404 | 1.94% | 65,278 |
| \$ 132,829,225 | 141,853,345 | 159,233,778 | 164,905,915 | GRAND TOTAL | \$ 150,839,003 | 161,395,660 | 161,701,660 | 13.99% | \$ 19,848,315 |

**MARATHON COUNTY
2004
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 | \$ 21,322,446 | 14,827,076 | 0 | 3,738,691 | 192,625 | 6,658,813 | 1,393,013 | 0 | 165,000 | 8,561,528 | 56,859,192 |
| Social Improvement | 0 | 0 | 0 | 0 | 21,740,530 | 0 | 2,617,754 | 0 | 0 | 491,022 | 24,849,306 |
| Debt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,271,899 | 0 | 0 | 4,271,899 |
| Capital Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,700,072 | 8,693,650 | 17,393,722 |
| Solid Waste | 0 | 0 | 0 | 3,252,059 | 0 | 0 | 0 | 0 | 0 | 124,465 | 3,376,524 |
| County Highway | 0 | 0 | 37,770,845 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 37,770,845 |
| Property & Casualty Ins. | 720,935 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 720,935 |
| Employee Benefit Ins. | 9,331,596 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,331,596 |
| Discretely Presented Component Units | | | | | | | | | | | |
| Central Wisconsin Airport | 0 | 0 | 2,483,454 | 0 | 0 | 0 | 0 | 719,099 | 0 | 497,684 | 3,700,237 |
| Special Education | 0 | 0 | 0 | 0 | 0 | 3,427,404 | 0 | 0 | 0 | 0 | 3,427,404 |
| TOTAL | 31,374,977 | 14,827,076 | 40,254,299 | 6,990,750 | 21,933,155 | 10,086,217 | 4,010,767 | 4,990,998 | 8,865,072 | 18,368,349 | 161,701,660 |

**MARATHON COUNTY
2004
EXPENSE BUDGET SUMMARY BY FUND AND DEPARTMENT/
DISCRETELY PRESENTED COMPONENT UNITS**

| Department | General | Social Improvement | Debt | Capital Improvements | Solid Waste |
|------------------------------------|----------------------|--------------------|------------------|----------------------|------------------|
| Administrator | \$ 783,188 | | | | |
| Aging & Disability Resource Center | | 2,513,511 | | | |
| Building Maintenance | 1,948,276 | | | | |
| Capital Improvements | 8,696,158 | | | 8,693,650 | |
| Clerk of Courts | 2,682,220 | | | | |
| Conservation, Planning, Zoning | 2,583,021 | | | | |
| Contingency | 700,000 | | | | |
| Corporation Counsel | 491,779 | | | | |
| County Board | 341,462 | | | | |
| County Clerk | 818,108 | | | | |
| Debt Service | | | 4,271,899 | | |
| District Attorney | 807,456 | | | | |
| Employee Resources | 748,080 | | | | |
| Employment & Training | | 2,945,558 | | | |
| Finance | 937,651 | | | | |
| Health | 3,738,691 | | | | |
| Highway | | | | | |
| Insurance | | | | | |
| Library | 3,280,322 | | | | |
| Medical Examiner | 141,525 | | | | |
| Park, Recreation & Forestry | 3,016,826 | | | | |
| Register of Deeds | 536,935 | | | | |
| Sheriff | 9,056,275 | | | | |
| Adult Correction Facility | 3,949,671 | | | | |
| Juvenile Detention Ctr. | 877,769 | | | | |
| Shelter Home | 468,692 | | | | |
| Snowmobile/Cross Country Ski | 430,919 | | | | |
| Social Services | | 19,390,237 | | | |
| Solid Waste | | | | | 3,376,524 |
| Support Other Agencies | 8,753,107 | | | | |
| Transfer Between Funds | | | | 8,700,072 | |
| Treasurer | 547,650 | | | | |
| UW Extension | 330,786 | | | | |
| Veterans Administration | 192,625 | | | | |
| Central WI Airport | | | | | |
| Central WI Airport Debt | | | | | |
| Special Education | | | | | |
| TOTALS | \$ 56,859,192 | 24,849,306 | 4,271,899 | 17,393,722 | 3,376,524 |

| Department | County Highway | Property & Casualty Insurance | Employee Benefit Insurance | Central Wisconsin Airport | Special Education | TOTAL |
|------------------------------------|-------------------|-------------------------------|----------------------------|---------------------------|-------------------|--------------------|
| Administrator | | | | | | 783,188 |
| Aging & Disability Resource Center | | | | | | 2,513,511 |
| Building Maintenance | | | | | | 1,948,276 |
| Capital Improvements | | | | | | 17,389,808 |
| Clerk of Courts | | | | | | 2,682,220 |
| Conservation, Planning, Zoning | | | | | | 2,583,021 |
| Contingency | | | | | | 700,000 |
| Corporation Counsel | | | | | | 491,779 |
| County Board | | | | | | 341,462 |
| County Clerk | | | | | | 818,108 |
| Debt Service | | | | | | 4,271,899 |
| District Attorney | | | | | | 807,456 |
| Employee Resources | | | | | | 748,080 |
| Employment & Training | | | | | | 2,945,558 |
| Finance | | | | | | 937,651 |
| Health | | | | | | 3,738,691 |
| Highway | 37,770,845 | | | | | 37,770,845 |
| Insurance | | 720,935 | 9,331,596 | | | 10,052,531 |
| Library | | | | | | 3,280,322 |
| Medical Examiner | | | | | | 141,525 |
| Park, Recreation & Forestry | | | | | | 3,016,826 |
| Register of Deeds | | | | | | 536,935 |
| Sheriff | | | | | | 9,056,275 |
| Adult Correction Facility | | | | | | 3,949,671 |
| Juvenile Detention Ctr. | | | | | | 877,769 |
| Shelter Home | | | | | | 468,692 |
| Snowmobile/Cross Country Ski | | | | | | 430,919 |
| Social Services | | | | | | 19,390,237 |
| Solid Waste | | | | | | 3,376,524 |
| Support Other Agencies | | | | | | 8,753,107 |
| Transfer Between Funds | | | | | | 8,700,072 |
| Treasurer | | | | | | 547,650 |
| UW Extension | | | | | | 330,786 |
| Veterans Administration | | | | | | 192,625 |
| Central WI Airport | | | | 2,981,138 | | 2,981,138 |
| Central WI Airport Debt | | | | 719,099 | | 719,099 |
| Special Education | | | | | 3,427,404 | 3,427,404 |
| TOTALS | 37,770,845 | 720,935 | 9,331,596 | 3,700,237 | 3,427,404 | 161,701,660 |

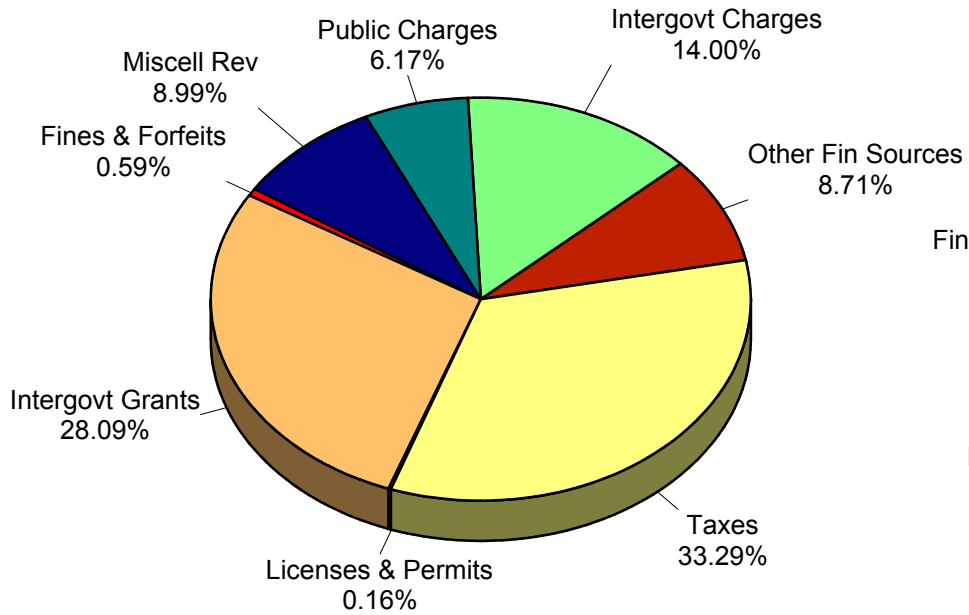
**MARATHON COUNTY
1994- 2004
REVENUE BUDGET HISTORY BY CATEGORY**

| 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 |
|-------------|--------------|--|-----------------------------------|---|--|--|----------------------------------|--|-------------------------------------|
| 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 |
| 2004 | 49,228,950 | 33,317,153 | 242,800 | 987,350 | 8,959,143 | 18,202,966 | 12,315,373 | 38,447,925 | 161,701,660 |

MARATHON COUNTY

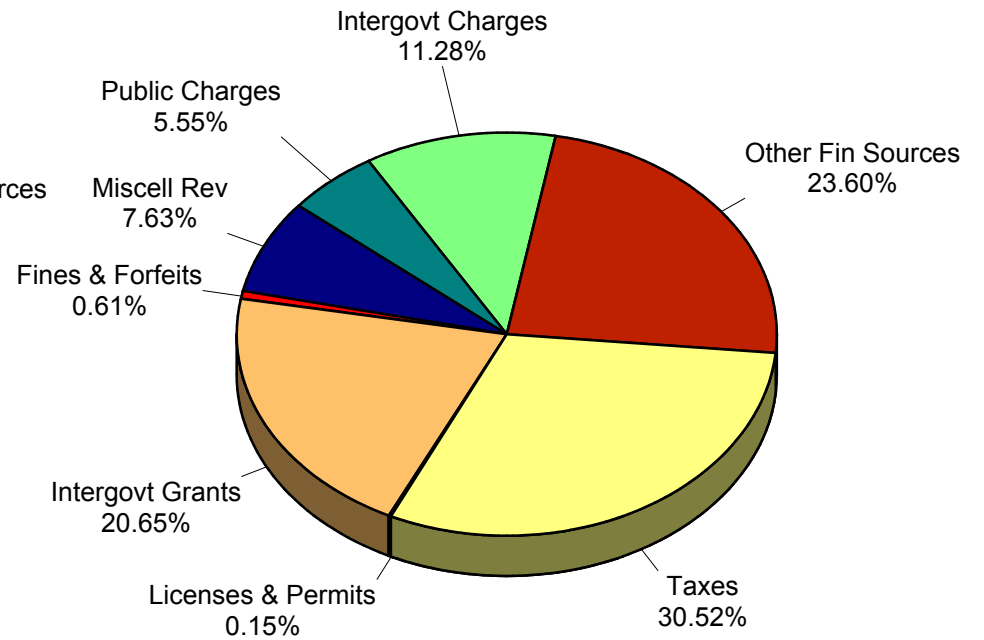
Revenue Budget by Category

ADOPTED 2003



\$141,853,345

ADOPTED 2004



\$161,701,660

**MARATHON COUNTY
2003 - 2004
REVENUE BUDGET BY CATEGORY IN CLASS**

| 2002 ACTUAL | 2003 | | | | ACCOUNT NAME | 2004 | | | PERCENT INCREASE (DECREASE) | DOLLAR INCREASE (DECREASE) |
|--|-------------------|--------------------|------------------------|-------------------|---|---------------|-------------|------------|-----------------------------------|----------------------------------|
| | ADOPTED BUDGET | MODIFIED BUDGET | EXP THRU 08/31/2003 | TOTAL ESTIMATE | | REQUESTED | RECOMMENDED | ADOPTED | | |
| TAXES | | | | | | | | | | |
| \$ 38,027,023 | 39,846,548 | 39,846,548 | 41,227,332 | 39,846,548 | Real & Personal Property | \$ 40,620,687 | 40,850,300 | 40,850,300 | 3.47% | \$ 1,383,752 |
| 10,020,934 | 6,800,150 | 6,800,150 | 4,745,427 | 6,853,250 | Retail Sales & Use | 6,800,150 | 7,700,150 | 7,800,150 | 14.71% | 1,000,000 |
| 39,361 | 18,000 | 18,000 | 26,146 | 26,325 | Other Taxes | 18,500 | 18,500 | 18,500 | 2.78% | 500 |
| 953,039 | 560,000 | 560,000 | 410,939 | 560,000 | Interest & Penalties on Taxes | 560,000 | 560,000 | 560,000 | 0.00% | 0 |
| 49,040,357 | 47,224,698 | 47,224,698 | 46,409,844 | 47,286,123 | TAXES | 47,999,337 | 49,128,950 | 49,228,950 | 5.05% | 2,384,252 |
| INTERGOVERNMENTAL GRANTS AND AIDS | | | | | | | | | | |
| 6,889,758 | 6,625,031 | 6,625,031 | 1,264,491 | 6,625,031 | State Shared Taxes | 6,475,000 | 6,018,133 | 6,018,133 | (9.16)% | (606,898) |
| 2,815,246 | 9,882,452 | 10,197,582 | 1,433,361 | 10,109,753 | Federal Grants | 5,174,192 | 5,899,952 | 5,899,952 | (40.30)% | (3,982,500) |
| 24,658,644 | 22,976,320 | 24,724,298 | 18,762,865 | 29,181,599 | State Grants | 21,112,695 | 21,013,847 | 21,013,847 | (0.54)% | (1,962,473) |
| 325,971 | 358,230 | 370,835 | 161,801 | 462,042 | Grants From Other Local Govern | 326,002 | 385,221 | 385,221 | 7.53% | 26,991 |
| 34,689,619 | 39,842,033 | 41,917,746 | 21,622,518 | 46,378,425 | INTERGOVERNMENTAL GRANTS & AID | 33,087,889 | 33,317,153 | 33,317,153 | (16.38)% | (6,524,880) |
| LICENSES AND PERMITS | | | | | | | | | | |
| 14,197 | 15,500 | 15,500 | 10,811 | 15,500 | Licenses | 15,300 | 15,300 | 15,300 | (1.29)% | (200) |
| 241,902 | 216,500 | 216,500 | 172,579 | 216,133 | Permits | 217,500 | 227,500 | 227,500 | 5.08% | 11,000 |
| 256,099 | 232,000 | 232,000 | 183,390 | 231,633 | LICENSES & PERMITS | 232,800 | 242,800 | 242,800 | 4.66% | 10,800 |
| FINES AND FORFEITS AND PENALTIES | | | | | | | | | | |
| 720,562 | 834,350 | 834,350 | 490,629 | 837,010 | Law & Ordinance Violations | 932,350 | 987,350 | 987,350 | 18.34% | 153,000 |
| 720,562 | 834,350 | 834,350 | 490,629 | 837,010 | FINES & FORFEITS & PENALTIES | 932,350 | 987,350 | 987,350 | 18.34% | 153,000 |
| PUBLIC CHARGES FOR SERVICES | | | | | | | | | | |
| 1,589,416 | 1,194,995 | 1,197,995 | 1,192,104 | 1,710,466 | General Government | 1,181,675 | 1,222,675 | 1,222,675 | 2.32% | 27,680 |
| 1,143,058 | 909,140 | 959,940 | 653,090 | 1,097,510 | Public Safety | 857,100 | 1,058,600 | 1,058,600 | 16.44% | 149,460 |
| 2,763,635 | 2,200,601 | 2,200,604 | 1,642,849 | 2,680,719 | Other Transportation | 2,281,265 | 2,281,265 | 2,281,265 | 3.67% | 80,664 |
| 2,446,842 | 2,598,444 | 2,593,444 | 1,511,719 | 2,480,828 | Health | 2,508,200 | 2,508,200 | 2,508,200 | (3.47)% | (90,244) |
| 724,226 | 697,989 | 697,989 | 525,485 | 718,008 | Social Services | 626,000 | 676,878 | 676,878 | (3.02)% | (21,111) |
| 86,175 | 79,264 | 79,264 | 64,881 | 79,264 | Culture | 79,264 | 79,264 | 79,264 | 0.00% | 0 |
| 114,540 | 156,400 | 156,400 | 93,777 | 124,250 | Recreation | 161,600 | 161,600 | 161,600 | 3.32% | 5,200 |
| 421,748 | 506,806 | 507,326 | 290,068 | 517,570 | Public Areas | 518,001 | 518,001 | 518,001 | 2.21% | 11,195 |
| 29,438 | 4,000 | 21,450 | 19,206 | 20,155 | Education | 0 | 10,000 | 10,000 | 150.00% | 6,000 |
| 306,637 | 395,197 | 395,897 | 152,020 | 311,033 | Conservation | 447,186 | 440,003 | 440,003 | 11.34% | 44,806 |
| 2,410 | 5,028 | 5,028 | 1,723 | 5,028 | Economic Environment | 2,657 | 2,657 | 2,657 | (47.16)% | (2,371) |
| 9,628,125 | 8,747,864 | 8,815,337 | 6,146,922 | 9,744,831 | PUBLIC CHARGES FOR SERVICES | 8,662,948 | 8,959,143 | 8,959,143 | 2.42% | 211,279 |

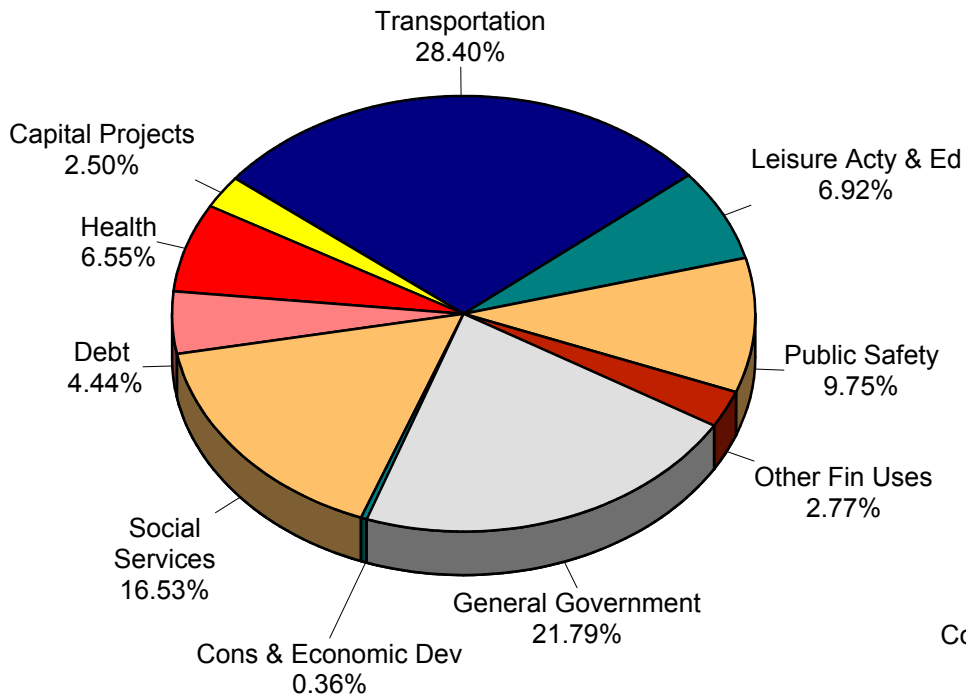
| 2002 ACTUAL | 2003 | | | | ACCOUNT NAME | 2004 | | | PERCENT INCREASE (DECREASE) | DOLLAR INCREASE (DECREASE) |
|---|--------------------|--------------------|------------------------|--------------------|---------------------------------------|-----------------------|--------------------|--------------------|-----------------------------------|----------------------------------|
| | ADOPTED BUDGET | MODIFIED BUDGET | EXP THRU 08/31/2003 | TOTAL ESTIMATE | | REQUESTED | RECOMMENDED | ADOPTED | | |
| INTERGOVERNMENT CHARGES FOR SERVICES | | | | | | | | | | |
| 3,385,987 | 6,462,064 | 6,462,064 | 2,227,734 | 6,592,611 | State and Federal | 6,397,882 | 6,401,719 | 6,401,719 | (0.93)% | (6,345) |
| 1,069,320 | 10,137,302 | 10,137,302 | 4,035,735 | 10,125,184 | Outside Districts | 8,218,565 | 8,218,565 | 8,218,565 | (18.93)% | (1,918,737) |
| 2,757,117 | 2,252,441 | 2,263,784 | 2,584,020 | 2,584,020 | Schools & Special Districts | 2,481,637 | 2,481,637 | 2,481,637 | 10.18% | 229,196 |
| 554,820 | 1,010,646 | 1,010,646 | 862,399 | 1,013,024 | Local Departments | 1,101,045 | 1,101,045 | 1,101,045 | 8.94% | 90,399 |
| 7,767,244 | 19,862,453 | 19,873,796 | 9,709,888 | 20,314,839 | INTERGOVT CHARGES FOR SERVICES | 18,199,129 | 18,202,966 | 18,202,966 | (8.35)% | (1,659,487) |
| MISCELLANEOUS REVENUE | | | | | | | | | | |
| 4,176,796 | 2,319,432 | 2,430,690 | 733,483 | 2,035,381 | Interest & Dividends | 2,031,246 | 1,370,445 | 1,576,445 | (32.03)% | (742,987) |
| 444,924 | 517,078 | 523,078 | 484,657 | 599,069 | Rent | 590,524 | 590,524 | 590,524 | 14.20% | 73,446 |
| 375,482 | 1,188,900 | 1,188,900 | 255,248 | 347,904 | Property Sales & Loss Comp | 173,000 | 173,000 | 173,000 | (85.45)% | (1,015,900) |
| 8,049,018 | 8,731,330 | 9,285,292 | 5,994,800 | 9,553,950 | Other Miscellaneous Revenue | 9,968,778 | 9,975,404 | 9,975,404 | 14.25% | 1,244,074 |
| 0 | 0 | 0 | 0 | 0 | Non-Operating Revenue | 0 | 0 | 0 | 0.00% | 0 |
| 13,046,220 | 12,756,740 | 13,427,960 | 7,468,188 | 12,536,304 | MISCELLANEOUS REVENUE | 12,763,548 | 12,109,373 | 12,315,373 | (3.46)% | (441,367) |
| OTHER FINANCING SOURCES | | | | | | | | | | |
| 4,518,963 | 13,886 | 1,735,751 | 1,735,750 | 1,735,751 | Gen Obligation Long-Term Debt | 8,707,981 | 8,707,981 | 8,707,981 | 59873.94% | 8,314,095 |
| 22,070,701 | 3,800,443 | 6,021,130 | 6,101,921 | 6,225,153 | Transfers From Other Funds | 9,383,895 | 18,368,349 | 18,368,349 | 383.32% | 14,567,906 |
| 0 | 8,538,878 | 19,151,614 | 0 | 218,492 | Transfers From Fund Balance | 10,869,126 | 11,371,595 | 11,371,595 | 33.17% | 2,832,717 |
| 26,589,664 | 12,353,207 | 26,908,495 | 7,837,671 | 8,179,396 | OTHER FINANCING SOURCES | 28,961,002 | 38,447,925 | 38,447,925 | 208.16% | 25,714,718 |
| \$ 41,737,890 | 141,853,345 | 159,234,380 | 99,869,050 | 145,508,561 | GRAND TOTAL | \$ 150,839,003 | 161,395,660 | 161,701,660 | 13.99% | \$ 19,848,315 |

**MARATHON COUNTY
1994- 2004
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 |
|-------------|---------------------------|----------------------|-----------------------|---------------|------------------------|---|--|---------------------|-----------------------|-----------------------------|-----------------------------|
| 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 |
| 2004 | 31,374,977 | 14,827,076 | 40,254,299 | 6,990,750 | 21,933,155 | 10,086,217 | 4,010,767 | 4,990,998 | 8,865,072 | 18,368,349 | 161,701,660 |

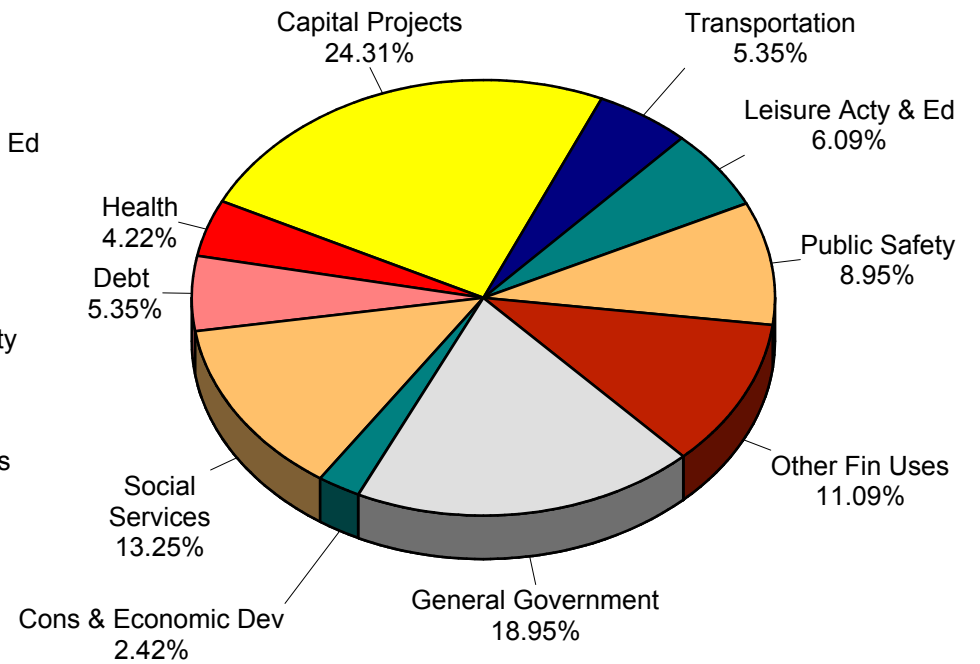
MARATHON COUNTY Expense Budget by Activity

ADOPTED 2003



\$141,853,345

ADOPTED 2004



\$161,701,660

**MARATHON COUNTY
2003 - 2004
EXPENSE BUDGET BY AGENCY WITHIN ACTIVITY**

| 2002 ACTUAL | 2003 | | | | ACCOUNT NAME | 2004 | | | INCREASE (DECREASE) | INCREASE (DECREASE) |
|---------------------------|-------------------|--------------------|------------------------|-------------------|----------------------------------|------------|-------------|------------|------------------------|------------------------|
| | ADOPTED BUDGET | MODIFIED BUDGET | EXP THRU 08/31/2003 | TOTAL ESTIMATE | | REQUESTED | RECOMMENDED | ADOPTED | | |
| GENERAL GOVERNMENT | | | | | | | | | | |
| \$ 314,292 | 325,553 | 325,553 | 187,149 | 325,553 | Legislative | \$ 345,595 | 341,462 | 341,462 | 4.89% | \$ 15,909 |
| 2,415,791 | 2,509,603 | 2,507,482 | 1,553,832 | 2,506,936 | Judicial | 2,861,325 | 2,823,745 | 2,823,745 | 12.52% | 314,142 |
| 281,695 | 292,966 | 292,966 | 196,404 | 292,966 | Executive | 333,519 | 308,519 | 308,519 | 5.31% | 15,553 |
| 1,107,560 | 2,350,130 | 2,229,224 | 636,503 | 2,205,221 | General Administration | 2,385,950 | 2,266,188 | 2,266,188 | (3.57)% | (83,942) |
| 15,843,752 | 18,320,848 | 18,512,193 | 13,000,957 | 18,491,590 | Financial Administration | 19,409,473 | 20,290,939 | 20,290,939 | 10.75% | 1,970,091 |
| 1,027,676 | 1,164,033 | 1,308,016 | 788,074 | 1,336,395 | Legal | 1,183,182 | 1,299,235 | 1,299,235 | 11.61% | 135,202 |
| 450,954 | 483,464 | 622,982 | 416,693 | 575,982 | Property Records and Control | 509,565 | 506,565 | 506,565 | 4.75% | 23,101 |
| 2,060,010 | 2,349,699 | 2,305,695 | 1,137,599 | 2,351,790 | Conservation Planning Zoning | 1,598,024 | 1,590,048 | 1,590,048 | (32.33)% | (759,651) |
| 1,465,083 | 1,851,130 | 1,851,130 | 1,107,780 | 1,851,065 | Other General Government | 1,975,776 | 1,948,276 | 1,948,276 | 5.25% | 97,146 |
| 24,966,813 | 29,647,426 | 29,955,241 | 19,024,991 | 29,937,498 | GENERAL GOVERNMENT | 30,602,409 | 31,374,977 | 31,374,977 | 5.83% | 1,727,551 |
| PUBLIC SAFETY | | | | | | | | | | |
| 7,964,285 | 8,214,839 | 8,511,400 | 5,332,004 | 8,473,567 | Sheriff | 8,246,191 | 8,857,719 | 8,857,719 | 7.83% | 642,880 |
| 234,201 | 179,483 | 354,614 | 182,973 | 343,964 | Emergency Ser & Disaster Ctrl | 195,814 | 198,556 | 198,556 | 10.63% | 19,073 |
| 3,451,149 | 4,247,669 | 4,406,743 | 2,539,601 | 4,416,100 | Corrections - Adult | 4,331,559 | 4,424,340 | 4,424,340 | 4.16% | 176,671 |
| 776,691 | 927,920 | 927,920 | 526,639 | 953,069 | Corrections - Juvenile - Sheriff | 911,448 | 877,769 | 877,769 | (5.40)% | (50,151) |
| 581,492 | 375,647 | 435,340 | 291,846 | 508,755 | Shelter Home-Sheriff | 469,692 | 468,692 | 468,692 | 24.77% | 93,045 |
| 13,007,818 | 13,945,558 | 14,636,017 | 8,873,063 | 14,695,455 | PUBLIC SAFETY | 14,154,704 | 14,827,076 | 14,827,076 | 6.32% | 881,518 |
| TRANSPORTATION | | | | | | | | | | |
| 12,761,838 | 36,805,774 | 37,605,774 | 20,257,684 | 43,759,772 | Highway | 40,284,137 | 37,770,845 | 37,770,845 | 2.62% | 965,071 |
| 2,326,115 | 2,227,761 | 2,954,405 | 1,464,026 | 2,941,218 | CW Airport | 2,515,615 | 2,483,454 | 2,483,454 | 11.48% | 255,693 |
| 15,087,953 | 39,033,535 | 40,560,179 | 21,721,710 | 46,700,990 | TRANSPORTATION | 42,799,752 | 40,254,299 | 40,254,299 | 3.13% | 1,220,764 |
| HEALTH | | | | | | | | | | |
| 3,499,673 | 3,254,862 | 4,347,959 | 2,356,238 | 4,289,321 | General Health | 3,738,691 | 3,488,691 | 3,738,691 | 14.86% | 483,829 |
| 2,817,548 | 5,751,867 | 5,811,867 | 2,563,812 | 5,328,043 | Sanitation | 3,252,059 | 3,252,059 | 3,252,059 | (43.46)% | (2,499,808) |
| 6,317,221 | 9,006,729 | 10,159,826 | 4,920,050 | 9,617,364 | HEALTH | 6,990,750 | 6,740,750 | 6,990,750 | (22.38)% | (2,015,979) |

| 2002 ACTUAL | 2003 | | | | ACCOUNT NAME | 2004 | | | INCREASE (DECREASE) | INCREASE (DECREASE) |
|--|--------------------|--------------------|------------------------|--------------------|---|-----------------------|--------------------|--------------------|------------------------|------------------------|
| | ADOPTED BUDGET | MODIFIED BUDGET | EXP THRU 08/31/2003 | TOTAL ESTIMATE | | REQUESTED | RECOMMENDED | ADOPTED | | |
| SOCIAL SERVICES | | | | | | | | | | |
| 18,260,627 | 19,656,719 | 19,881,414 | 11,609,071 | 19,310,747 | Provided Serv/Admin - Soc Srv | 20,159,026 | 19,177,019 | 19,227,019 | (2.18)% | (429,700) |
| 160,951 | 171,991 | 178,603 | 116,338 | 171,991 | Veterans | 192,625 | 192,625 | 192,625 | 12.00% | 20,634 |
| 2,893,876 | 2,881,671 | 311,677 | 1,645,992 | 2,808,120 | Older Americans | 2,506,759 | 2,513,511 | 2,513,511 | (12.70)% | (368,160) |
| 21,315,454 | 22,710,381 | 20,371,694 | 13,371,401 | 22,290,858 | SOCIAL SERVICES | 22,858,410 | 21,883,155 | 21,933,155 | (3.42)% | (777,226) |
| LEISURE ACTIVITIES & EDUCATION | | | | | | | | | | |
| 3,110,263 | 3,220,795 | 3,463,353 | 2,108,102 | 3,407,006 | Library | 3,545,615 | 3,280,322 | 3,280,322 | 1.85% | 59,527 |
| 2,349,689 | 2,595,947 | 3,288,521 | 1,987,156 | 3,142,871 | Public Areas | 3,185,789 | 3,041,705 | 3,047,705 | 17.40% | 451,758 |
| 329,867 | 326,057 | 387,044 | 200,346 | 360,194 | University Extension Program | 313,112 | 330,786 | 330,786 | 1.45% | 4,729 |
| 4,513,192 | 3,362,126 | 3,362,126 | 3,445,146 | 3,445,146 | Special Education | 3,427,404 | 3,427,404 | 3,427,404 | 1.94% | 65,278 |
| 10,303,011 | 9,504,925 | 10,501,044 | 7,740,750 | 10,355,217 | LEISURE ACTIVITIES & EDUCATION | 10,471,920 | 10,080,217 | 10,086,217 | 6.11% | 581,292 |
| CONSERVATION & ECONOMIC DEVELOPMENT | | | | | | | | | | |
| 436,563 | 657,297 | 761,649 | 402,121 | 422,091 | Forest Resources | 400,040 | 400,040 | 400,040 | (39.14)% | (257,257) |
| 1,007,684 | 930,962 | 1,048,118 | 283,704 | 805,487 | Agricultural Resources | 990,662 | 992,973 | 992,973 | 6.66% | 62,011 |
| 0 | 0 | 162,000 | 106,500 | 162,000 | Economic Development | 0 | 0 | 0 | 0.00% | 0 |
| 2,010,156 | 3,089,479 | 3,134,479 | 1,635,893 | 4,322,836 | Employment & Training | 2,364,305 | 2,617,754 | 2,617,754 | (15.27)% | (471,725) |
| 3,454,403 | 4,677,738 | 5,106,246 | 2,428,218 | 5,712,414 | CONSERVATION & EC DEVELOP | 3,755,007 | 4,010,767 | 4,010,767 | (14.26)% | (666,971) |
| DEBT SERVICE | | | | | | | | | | |
| 12,172,419 | 6,097,550 | 6,108,758 | 239,357 | 6,228,894 | Debt Redemption | 1,125,998 | 4,990,998 | 4,990,998 | (18.15)% | (1,106,552) |
| 12,172,419 | 6,097,550 | 6,108,758 | 239,357 | 6,228,894 | DEBT SERVICE | 1,125,998 | 4,990,998 | 4,990,998 | (18.15)% | (1,106,552) |
| CAPITAL PROJECTS | | | | | | | | | | |
| 4,133,430 | 3,429,060 | 13,113,643 | 5,147,768 | 13,114,572 | Capital Projects | 165,000 | 8,865,072 | 8,865,072 | 158.53% | 5,436,012 |
| 4,133,430 | 3,429,060 | 13,113,643 | 5,147,768 | 13,114,572 | CAPITAL PROJECTS | 165,000 | 8,865,072 | 8,865,072 | 158.53% | 5,436,012 |
| OTHER FINANCING USES | | | | | | | | | | |
| 22,070,701 | 3,800,443 | 6,021,130 | 6,101,921 | 6,252,653 | Transfers to Other Funds | 17,915,053 | 18,368,349 | 18,368,349 | 383.32% | 14,567,906 |
| 22,070,701 | 3,800,443 | 6,021,130 | 6,101,921 | 6,252,653 | OTHER FINANCING USES | 17,915,053 | 18,368,349 | 18,368,349 | 383.32% | 14,567,906 |
| \$ 132,829,223 | 141,853,345 | 159,233,778 | 89,569,229 | 164,905,915 | GRAND TOTAL | \$ 150,839,003 | 161,395,660 | 161,701,660 | 13.99% | \$ 19,848,315 |

**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 |
|-----------|------------------|---------------------------|----------------|---------------------------------------|--------------------------------------|----------------|----------------|----------------|-----------|----------------|
| 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)% |
| 2003 | 2004 | 7,152,373,100 | 5.19% | 221,917,650 | 6,930,455,450 | 5.90% | 40,850,300 | 2.52% | 5.8943 | (3.19)% |

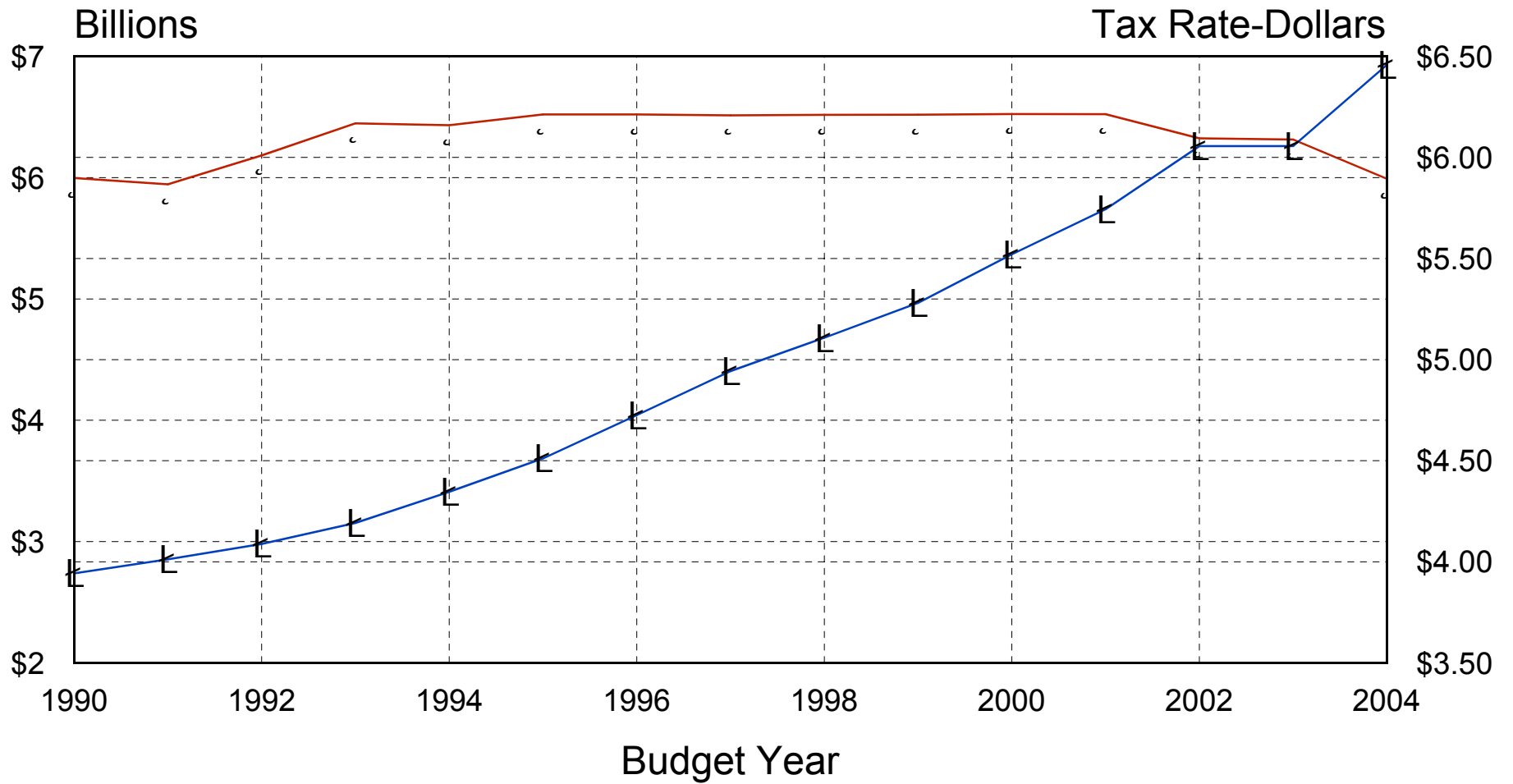
SOURCE: Wisconsin Department of Revenue, Bureau of Property Tax Statistical Report of Property Valuations; the Annual Audited Financial Statements and the Adopted Budgets for Marathon County.

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

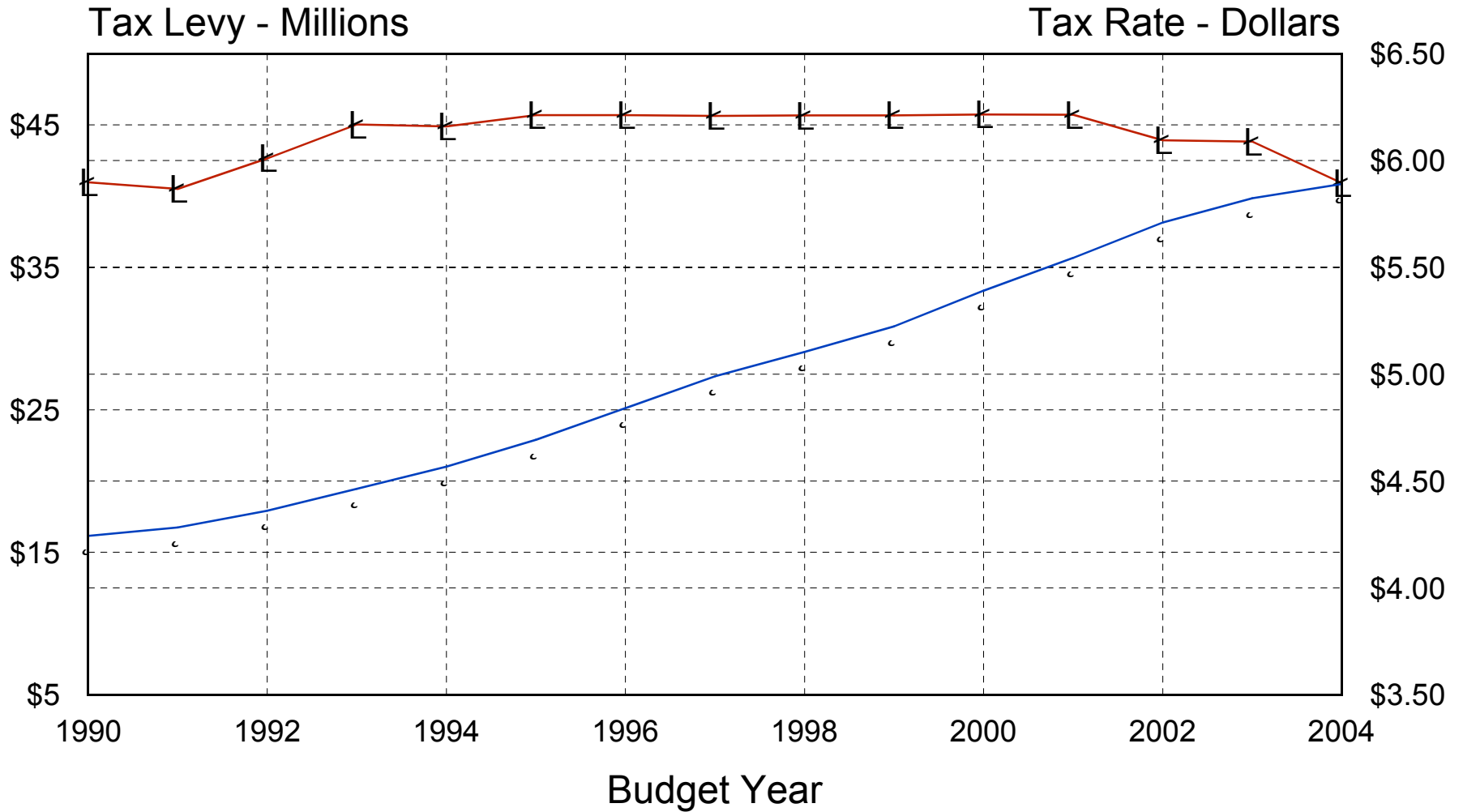


—L Equalized Value
 —c Tax Rate

MORT

MARATHON COUNTY

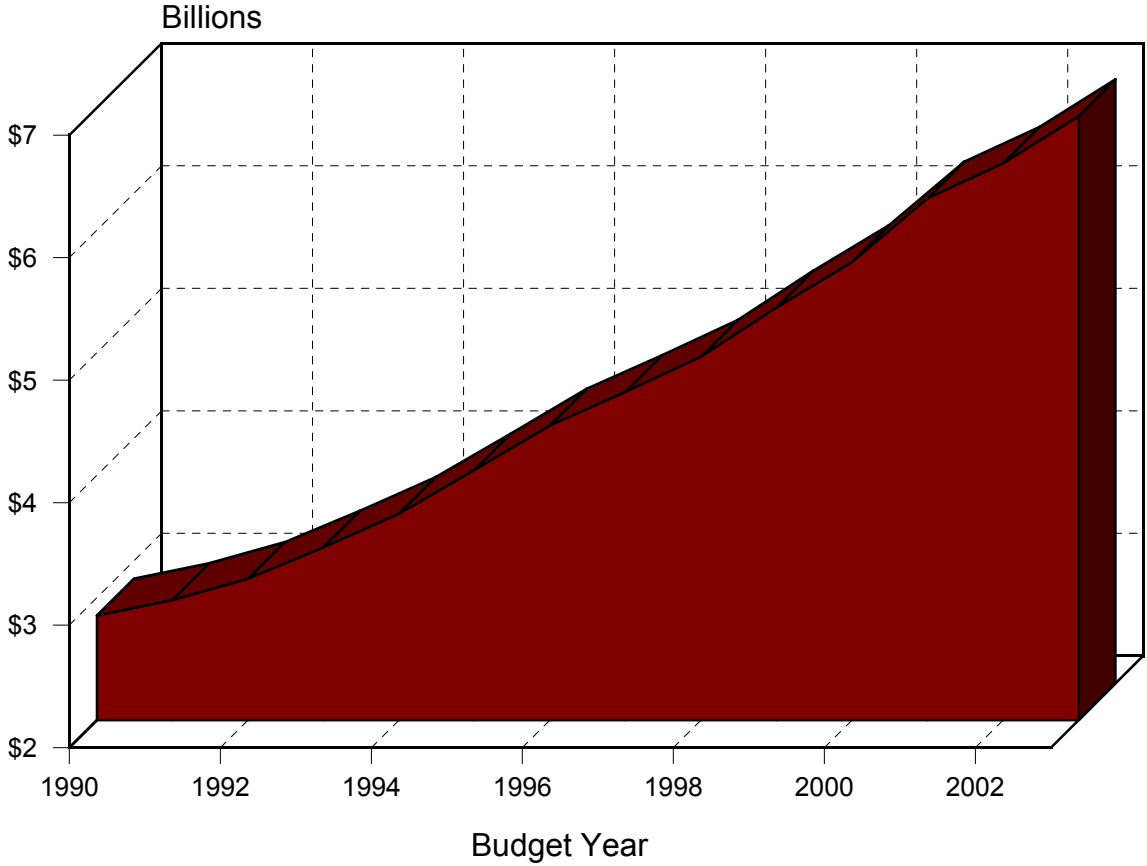
Tax Levy & Rates



— Tax Levy — Tax Rate

MARATHON COUNTY Equalized Value

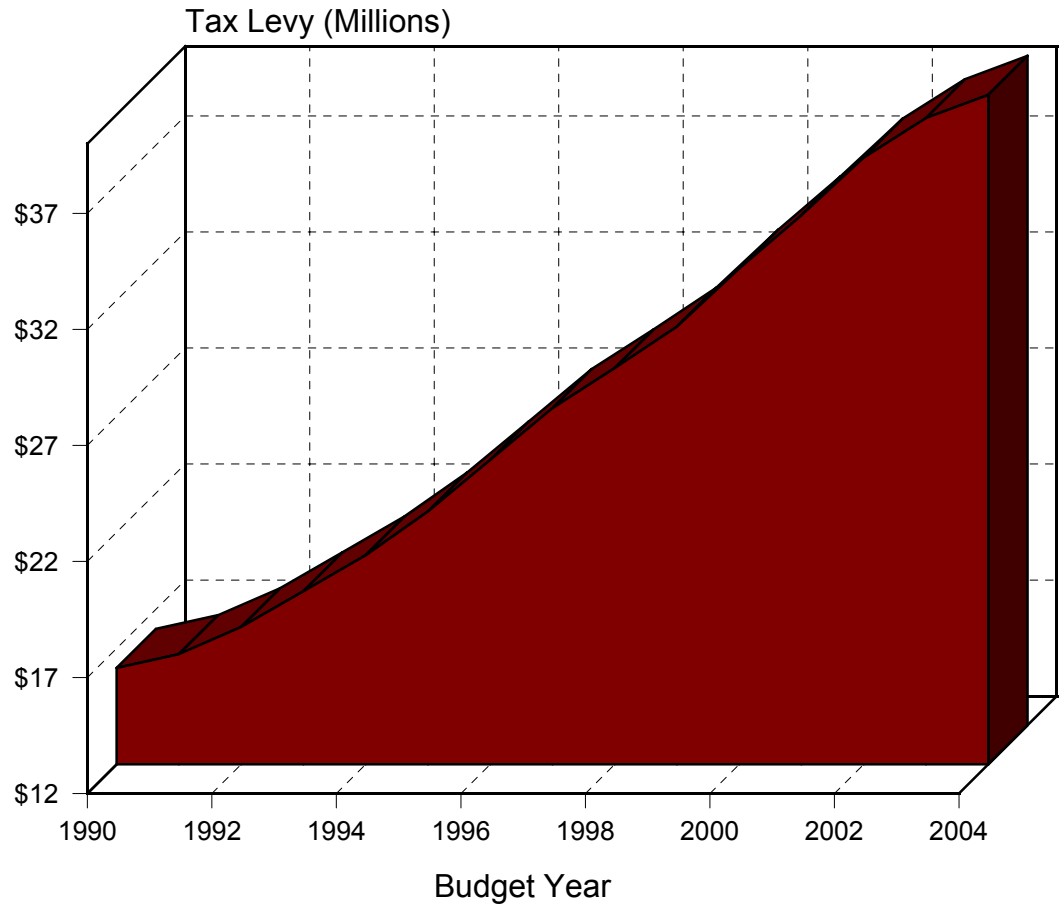
| Levy Year | Equalized Value |
|-----------|-----------------|
| 1990 | 2,853,913,190 |
| 1991 | 2,980,698,540 |
| 1992 | 3,154,101,340 |
| 1993 | 3,410,652,340 |
| 1994 | 3,685,065,640 |
| 1995 | 4,042,110,840 |
| 1996 | 4,405,379,440 |
| 1997 | 4,680,426,940 |
| 1998 | 4,967,829,640 |
| 1999 | 5,368,291,040 |
| 2000 | 5,738,954,640 |
| 2001 | 6,259,667,840 |
| 2002 | 6,544,609,540 |
| 2003 | 6,930,455,450 |



MARATHON COUNTY

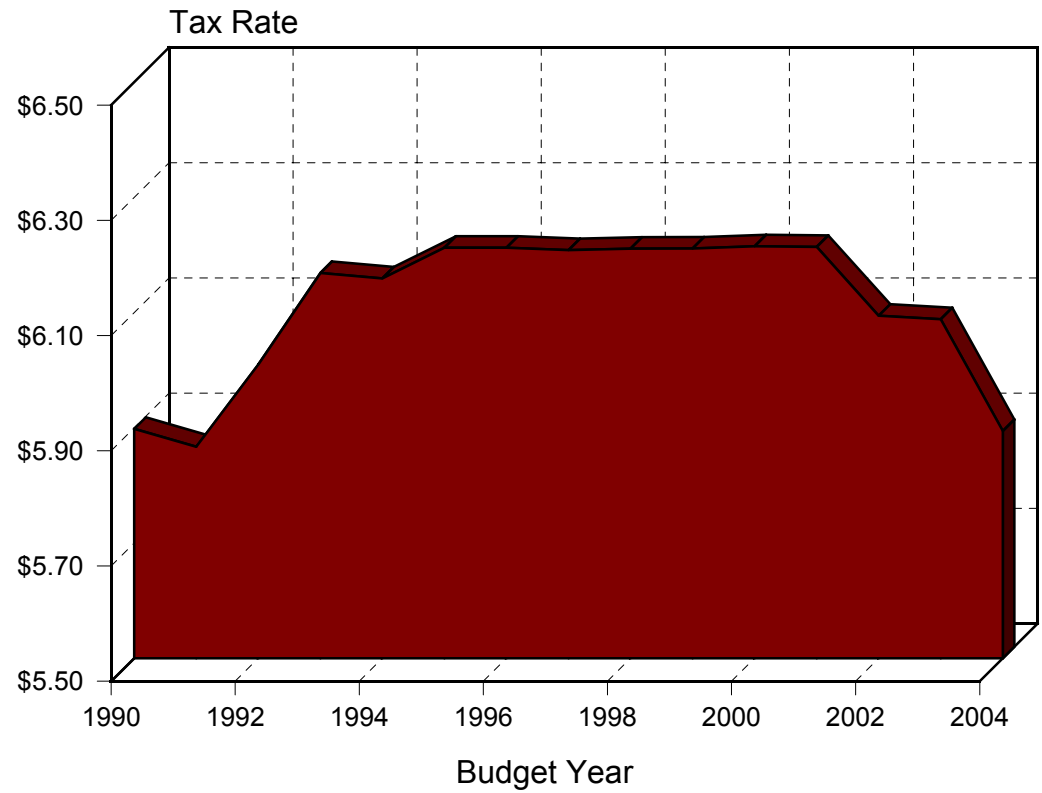
Tax Levy

| Budget Year | Tax Levy |
|-------------|------------|
| 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 |
| 2004 | 40,850,300 |



MARATHON COUNTY Tax Rates

| Budget Year | Tax Rate |
|-------------|----------|
| 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 |
| 2004 | 5.8943 |



MARATHON COUNTY
COLLECTED 2003 - 2004
MUNICIPALITIES TAX RATE AND LEVY COMPARISON

| MUNICIPALITY | 2002 EQUALIZED VALUE | 2002 TAX LEVY TO BE COLLECTED IN 2003 | TAX RATE | 2003 EQUALIZED VALUE | 2003 TAX LEVY TO BE COLLECTED IN 2004 | TAX RATE | LEVY DOLLAR INCREASE | LEVY PERCENT INCREASE | EQUALIZED VALUE DOLLAR INCREASE | EQUALIZED VALUE PERCENT INCREASE |
|--------------|----------------------------|--|-------------|----------------------------|--|-------------|----------------------------|-----------------------------|--|---|
| TOWN | | | | | | | | | | |
| Bergen | \$ 40,803,700 | 249,293 | 6.1096 | 44,394,500 | 262,629 | 5.9158 | 13,335 | 5.35% | 3,590,800 | 8.80% |
| Berlin | 50,685,300 | 309,666 | 6.1096 | 55,023,900 | 325,510 | 5.9158 | 15,844 | 5.12% | 4,338,600 | 8.56% |
| Bern | 25,509,700 | 155,854 | 6.1096 | 25,571,100 | 151,273 | 5.9158 | (4,580) | (2.94)% | 61,400 | 0.24% |
| Bevent | 70,550,700 | 431,035 | 6.1096 | 74,078,000 | 438,230 | 5.9158 | 7,195 | 1.67% | 3,527,300 | 5.00% |
| Brighton | 28,677,300 | 175,206 | 6.1096 | 29,340,900 | 173,575 | 5.9158 | (1,631) | (0.93)% | 663,600 | 2.31% |
| Cassel | 42,377,000 | 258,906 | 6.1096 | 46,412,100 | 274,565 | 5.9158 | 15,659 | 6.05% | 4,035,100 | 9.52% |
| Cleveland | 61,278,600 | 374,387 | 6.1096 | 68,647,000 | 406,102 | 5.9158 | 31,715 | 8.47% | 7,368,400 | 12.02% |
| Day | 43,765,000 | 267,386 | 6.1096 | 46,335,300 | 274,110 | 5.9158 | 6,724 | 2.51% | 2,570,300 | 5.87% |
| Easton | 57,780,600 | 353,015 | 6.1096 | 59,438,800 | 351,628 | 5.9158 | (1,387) | (0.39)% | 1,658,200 | 2.87% |
| Eau Pleine | 39,649,500 | 242,242 | 6.1096 | 42,523,800 | 251,562 | 5.9158 | 9,320 | 3.85% | 2,874,300 | 7.25% |
| Elderon | 39,440,900 | 240,967 | 6.1096 | 42,848,000 | 253,480 | 5.9158 | 12,513 | 5.19% | 3,407,100 | 8.64% |
| Emmet | 45,907,600 | 280,476 | 6.1096 | 50,887,100 | 301,038 | 5.9158 | 20,562 | 7.33% | 4,979,500 | 10.85% |
| Frankfort | 29,009,200 | 177,234 | 6.1096 | 32,481,400 | 192,153 | 5.9158 | 14,919 | 8.42% | 3,472,200 | 11.97% |
| Franzen | 33,561,400 | 205,046 | 6.1096 | 37,265,500 | 220,455 | 5.9158 | 15,409 | 7.51% | 3,704,100 | 11.04% |
| Green Valley | 35,868,600 | 219,142 | 6.1096 | 37,923,400 | 224,347 | 5.9158 | 5,205 | 2.38% | 2,054,800 | 5.73% |
| Guenther | 22,430,800 | 137,043 | 6.1096 | 23,680,400 | 140,088 | 5.9158 | 3,046 | 2.22% | 1,249,600 | 5.57% |
| Halsey | 24,451,300 | 149,387 | 6.1096 | 26,387,900 | 156,105 | 5.9158 | 6,718 | 4.50% | 1,936,600 | 7.92% |
| Hamburg | 38,611,700 | 235,901 | 6.1096 | 41,329,400 | 244,496 | 5.9158 | 8,595 | 3.64% | 2,717,700 | 7.04% |
| Harrison | 22,436,900 | 137,080 | 6.1096 | 24,635,000 | 145,736 | 5.9158 | 8,656 | 6.31% | 2,198,100 | 9.80% |
| Hewitt | 34,969,400 | 213,648 | 6.1096 | 37,644,500 | 222,697 | 5.9158 | 9,049 | 4.24% | 2,675,100 | 7.65% |
| Holton | 36,433,000 | 222,590 | 6.1096 | 36,668,600 | 216,924 | 5.9158 | (5,666) | (2.55)% | 235,600 | 0.65% |
| Hull | 32,696,900 | 199,764 | 6.1096 | 34,928,300 | 206,629 | 5.9158 | 6,864 | 3.44% | 2,231,400 | 6.82% |
| Johnson | 37,896,400 | 231,531 | 6.1096 | 37,898,900 | 224,202 | 5.9158 | (7,329) | (3.17)% | 2,500 | 0.01% |
| Knowlton | 132,532,200 | 809,716 | 6.1096 | 141,790,800 | 838,806 | 5.9158 | 29,089 | 3.59% | 9,258,600 | 6.99% |
| Kronenwetter | 246,889,500 | 1,508,391 | 6.1096 | 60,098,200 | 355,529 | 5.9158 | (1,152,863) | (76.43)% | (186,791,300) | (75.66)% |
| Maine | 149,100,100 | 910,939 | 6.1096 | 156,154,200 | 923,776 | 5.9158 | 12,837 | 1.41% | 7,054,100 | 4.73% |
| Marathon | 66,884,200 | 408,634 | 6.1096 | 69,445,300 | 410,824 | 5.9158 | 2,190 | 0.54% | 2,561,100 | 3.83% |
| McMillian ✓ | 118,993,900 | 664,041 | 5.5805 | 122,970,400 | 665,478 | 5.4117 | 1,438 | 0.22% | 3,976,500 | 3.34% |
| Mosinee | 117,520,400 | 718,000 | 6.1096 | 126,088,000 | 745,911 | 5.9158 | 27,911 | 3.89% | 8,567,600 | 7.29% |
| Norrie | 54,625,300 | 333,738 | 6.1096 | 56,895,600 | 336,583 | 5.9158 | 2,845 | 0.85% | 2,270,300 | 4.16% |
| Plover | 35,451,400 | 216,593 | 6.1096 | 38,015,700 | 224,893 | 5.9158 | 8,300 | 3.83% | 2,564,300 | 7.23% |
| Reid | 73,175,300 | 447,070 | 6.1096 | 77,551,000 | 458,776 | 5.9158 | 11,706 | 2.62% | 4,375,700 | 5.98% |

| MUNICIPALITY | 2002 EQUALIZED VALUE | 2002 TAX LEVY TO BE COLLECTED IN 2003 | TAX RATE | 2003 EQUALIZED VALUE | 2003 TAX LEVY TO BE COLLECTED IN 2004 | TAX RATE | LEVY DOLLAR INCREASE | LEVY PERCENT INCREASE | EQUALIZED VALUE DOLLAR INCREASE | EQUALIZED VALUE PERCENT INCREASE |
|----------------------|----------------------------|--|---------------|----------------------------|--|---------------|----------------------------|-----------------------------|--|---|
| Rib Falls | 45,752,300 | 279,527 | 6.1096 | 48,430,400 | 286,504 | 5.9158 | 6,977 | 2.50% | 2,678,100 | 5.85% |
| Rib Mountain | 534,572,900 | 3,266,016 | 6.1096 | 553,245,300 | 3,272,887 | 5.9158 | 6,871 | 0.21% | 18,672,400 | 3.49% |
| Rietbrock | 34,301,200 | 209,566 | 6.1096 | 36,356,900 | 215,080 | 5.9158 | 5,514 | 2.63% | 2,055,700 | 5.99% |
| Ringle | 79,997,800 | 488,753 | 6.1096 | 89,890,300 | 531,773 | 5.9158 | 43,020 | 8.80% | 9,892,500 | 12.37% |
| Spencer | 62,475,600 | 381,700 | 6.1096 | 70,549,200 | 417,355 | 5.9158 | 35,655 | 9.34% | 8,073,600 | 12.92% |
| Stettin | 172,418,400 | 1,053,405 | 6.1096 | 186,829,000 | 1,105,242 | 5.9158 | 51,838 | 4.92% | 14,410,600 | 8.36% |
| Texas | 93,157,200 | 569,151 | 6.1096 | 95,378,100 | 564,237 | 5.9158 | (4,914) | (0.86)% | 2,220,900 | 2.38% |
| Wausau | 121,582,600 | 742,819 | 6.1096 | 125,425,800 | 741,994 | 5.9158 | (825) | (0.11)% | 3,843,200 | 3.16% |
| Weston | 30,503,500 | 186,364 | 6.1096 | 34,636,000 | 204,900 | 5.9158 | 18,536 | 9.95% | 4,132,500 | 13.55% |
| Wien | 31,890,600 | 194,838 | 6.1096 | 32,634,000 | 193,056 | 5.9158 | (1,782) | (0.91)% | 743,400 | 2.33% |
| TOWN TOTAL | \$ 3,096,615,900 | 18,856,060 | 6.0944 | 3,078,728,000 | 18,151,138 | 5.8957 | (704,922) | (3.74)% | (17,887,900) | (0.58)% |
| VILLAGE | | | | | | | | | | |
| Athens | 35,444,600 | 216,552 | 6.1096 | 36,869,900 | 218,115 | 5.9158 | 1,563 | 0.72% | 1,425,300 | 4.02% |
| Birnamwood* | 565,100 | 3,437 | 6.0825 | 574,500 | 3,382 | 5.8876 | (55) | (1.59)% | 9,400 | 1.66% |
| Brokaw | 30,874,400 | 188,630 | 6.1096 | 29,688,700 | 175,632 | 5.9158 | (12,997) | (6.89)% | (1,185,700) | (3.84)% |
| Dorchester* | 105,100 | 639 | 6.0825 | 104,800 | 617 | 5.8876 | (22) | (3.48)% | (300) | (0.29)% |
| Edgar | 50,609,800 | 309,205 | 6.1096 | 56,470,200 | 334,066 | 5.9158 | 24,862 | 8.04% | 5,860,400 | 11.58% |
| Elderon* | 5,265,700 | 32,029 | 6.0825 | 5,428,800 | 31,962 | 5.8876 | (66) | (0.21)% | 163,100 | 3.11% |
| Fenwood | 4,352,400 | 26,591 | 6.1096 | 4,750,700 | 28,104 | 5.9158 | 1,513 | 5.69% | 398,300 | 9.15% |
| Hatley | 21,674,700 | 132,423 | 6.1096 | 23,044,700 | 136,328 | 5.9158 | 3,904 | 2.95% | 1,370,000 | 6.32% |
| Kronenwetter | 0 | 0 | 0.0000 | 209,613,900 | 1,240,033 | 5.9158 | 1,240,033 | 0.00% | 209,613,900 | 100.00% |
| Marathon | 85,898,700 | 524,805 | 6.1096 | 86,297,100 | 510,516 | 5.9158 | (14,289) | (2.72)% | 398,400 | 0.46% |
| Rothschild* | 278,150,200 | 1,691,851 | 6.0825 | 287,584,300 | 1,693,171 | 5.8876 | 1,319 | 0.08% | 9,434,100 | 3.39% |
| Spencer* | 70,182,400 | 426,885 | 6.0825 | 69,210,500 | 407,481 | 5.8876 | (19,404) | (4.55)% | (971,900) | (1.38)% |
| Stratford | 53,711,500 | 328,155 | 6.1096 | 57,658,900 | 341,098 | 5.9158 | 12,944 | 3.94% | 3,947,400 | 7.35% |
| Unity* | 7,216,300 | 43,893 | 6.0825 | 7,221,100 | 42,515 | 5.8876 | (1,379) | (3.14)% | 4,800 | 0.07% |
| Weston* | 546,836,900 | 3,326,141 | 6.0825 | 576,425,400 | 3,393,741 | 5.8876 | 67,600 | 2.03% | 29,588,500 | 5.41% |
| VILLAGE TOTAL | \$ 1,190,887,800 | 7,251,236 | 6.1028 | 1,450,943,500 | 8,556,761 | 5.8974 | 1,305,526 | 18.00% | 260,055,700 | 21.84% |
| CITY | | | | | | | | | | |
| Abbotsford*✓ | 19,929,290 | 110,675 | 5.5534 | 32,760,500 | 176,365 | 5.3835 | 65,690 | 59.35% | 12,831,210 | 64.38% |
| Colby*✓ | 12,385,300 | 68,780 | 5.5534 | 12,582,700 | 67,738 | 5.3835 | (1,042) | (1.51)% | 197,400 | 1.59% |
| Marshfield✓ | 61,882,800 | 345,334 | 5.5805 | 71,435,500 | 386,587 | 5.4117 | 41,253 | 11.95% | 9,552,700 | 15.44% |
| Mosinee | 179,836,200 | 1,098,724 | 6.1096 | 225,724,600 | 1,335,341 | 5.9158 | 236,617 | 21.54% | 45,888,400 | 25.52% |
| Schofield | 163,417,900 | 998,415 | 6.1096 | 167,987,400 | 993,779 | 5.9158 | (4,635) | (0.46)% | 4,569,500 | 2.80% |
| Wausau | 1,819,654,350 | 11,117,324 | 6.1096 | 1,890,293,250 | 11,182,591 | 5.9158 | 65,266 | 0.59% | 70,638,900 | 3.88% |
| CITY TOTAL | \$ 2,257,105,840 | 13,739,252 | 6.0841 | 2,400,783,950 | 14,142,401 | 5.8907 | 403,148 | 2.93% | 143,678,110 | 6.37% |
| COUNTY TOTAL | \$ 6,544,609,540 | 39,846,548 | 6.0884 | 6,930,455,450 | 40,850,300 | 5.8943 | 1,003,752 | 2.52% | 385,845,910 | 5.90% |

*No Bridge Aid ✓No Library Tax

**MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2000 - 2004**

| 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\JUSTICE SYSTEM ALTERNATIVES (B 16-20) | | | | | | | | | |
| 2004 | 783,188 | 490,222 | 167.33% | 13,530 | 12,280 | 982.40% | 769,658 | 477,942 | 163.84% |
| 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% |
| AGING & DISABILITY RESOURCE CENTER (F 8-11) | | | | | | | | | |
| 2004 | 2,513,511 | (368,160) | (12.78)% | 2,397,980 | (327,692) | (12.02)% | 115,531 | (40,468) | (25.94)% |
| 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% |
| BUILDING MAINTENANCE (B 60-62) | | | | | | | | | |
| 2004 | 1,948,276 | 97,146 | 5.25% | 36,900 | 0 | 0.00% | 1,911,376 | 97,146 | 5.35% |
| 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)% |
| CAPITAL IMPROVEMENTS (J 2-9) | | | | | | | | | |
| 2004 | 8,865,072 | 5,436,012 | 158.53% | 8,700,072 | 5,471,012 | 169.43% | 165,000 | (35,000) | (17.50)% |
| 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% |

| 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 (B 8-11) | | | | | | | | | |
| 2004 | 2,682,220 | 303,745 | 12.77% | 1,925,450 | 147,500 | 8.30% | 756,770 | 156,245 | 26.02% |
| 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%cons |
| CONSERVATION, PLANNING & ZONING (B 54-59, H 6) | | | | | | | | | |
| 2004 | 2,583,021 | 2,583,021 | 0.00% | 1,653,237 | 1,653,237 | 0.00% | 929,784 | 929,784 | 0.00% |
| 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 | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 2000 | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| CONTINGENCY (B 19) | | | | | | | | | |
| 2004 | 700,000 | 0 | 0.00% | 0 | 0 | 0.00% | 700,000 | 0 | 0.00% |
| 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% |
| CORPORATION COUNSEL (B 42-45) | | | | | | | | | |
| 2004 | 491,779 | (15,801) | (3.11)% | 220,325 | 16,082 | 7.87% | 271,454 | (31,883) | (10.51)% |
| 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% |
| COUNTY BOARD OF SUPERVISORS (B 3-7) | | | | | | | | | |
| 2004 | 341,462 | 15,909 | 4.89% | 0 | 0 | 0.00% | 341,462 | 15,909 | 4.89% |
| 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% |

| DEPARTMENT | EXPENSES | | | REVENUES | | | TAX LEVY | | |
|---|-----------|------------------------|----------------------------|-----------|------------------------|----------------------------|-------------|------------------------|----------------------------|
| | EXPENSES | INCREASE (DECREASE) | % OVER PREVIOUS YEAR | REVENUES | INCREASE (DECREASE) | % OVER PREVIOUS YEAR | TAX LEVY | INCREASE (DECREASE) | % OVER PREVIOUS YEAR |
| COUNTY CLERK (B 23-25) | | | | | | | | | |
| 2004 | 818,108 | (822) | (0.10)% | 244,000 | 0 | 0.00% | 574,108 | (822) | (0.14)% |
| 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% |
| DEBT SERVICE (I 2-3) | | | | | | | | | |
| 2004 | 4,271,899 | (1,064,266) | (19.94)% | 406,899 | 734 | 0.18% | 3,865,000 | (1,065,000) | (21.60)% |
| 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% |
| DISTRICT ATTORNEY (B 46-49) | | | | | | | | | |
| 2004 | 807,456 | 151,003 | 23.00% | 276,365 | 120,904 | 77.77% | 531,091 | 30,099 | 6.01% |
| 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% |
| EMPLOYEE RESOURCES (B 26-28) | | | | | | | | | |
| 2004 | 748,080 | (83,120) | (10.00)% | 101,900 | (75,000) | (42.40)% | 646,180 | (8,120) | (1.24)% |
| 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% |
| EMPLOYMENT & TRAINING (H 8-11) | | | | | | | | | |
| 2004 | 2,945,558 | (286,668) | (8.87)% | 2,918,846 | (271,079) | (8.50)% | 26,712 | (15,589) | (36.85)% |
| 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% |

| DEPARTMENT | EXPENSES | | | REVENUES | | | TAX LEVY | | |
|--|------------|------------------------|----------------------------|------------|------------------------|----------------------------|-------------|------------------------|----------------------------|
| | EXPENSES | INCREASE (DECREASE) | % OVER PREVIOUS YEAR | REVENUES | INCREASE (DECREASE) | % OVER PREVIOUS YEAR | TAX LEVY | INCREASE (DECREASE) | % OVER PREVIOUS YEAR |
| FINANCE (B 31-33) | | | | | | | | | |
| 2004 | 524,979 | 28,179 | 5.67% | 53,659 | 0 | 0.00% | 471,320 | 28,179 | 6.36% |
| 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% |
| FINANCE-GENERAL COUNTY INSURANCE (B 34) | | | | | | | | | |
| 2004 | 412,672 | 62,999 | 18.02% | 0 | 0 | 0.00% | 412,672 | 62,999 | 18.02% |
| 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% |
| FORESTRY | | | | | | | | | |
| 2004 | 0 | (657,297) | (100.00)% | 0 | (598,163) | (100.00)% | 0 | (59,134) | (100.00)% |
| 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)% |
| HEALTH (E 2-4) | | | | | | | | | |
| 2004 | 3,738,691 | 483,829 | 14.86% | 1,404,296 | 377,993 | 36.83% | 2,334,395 | 105,836 | 4.75% |
| 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% |
| HIGHWAY (D 2-4) | | | | | | | | | |
| 2004 | 37,770,845 | 965,071 | 2.62% | 30,119,892 | 690,215 | 2.35% | 7,650,953 | 274,856 | 3.73% |
| 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% |

| DEPARTMENT | EXPENSES | | | REVENUES | | | TAX LEVY | | |
|--|------------|------------------------|----------------------------|------------|------------------------|----------------------------|-------------|------------------------|----------------------------|
| | EXPENSES | INCREASE (DECREASE) | % OVER PREVIOUS YEAR | REVENUES | INCREASE (DECREASE) | % OVER PREVIOUS YEAR | TAX LEVY | INCREASE (DECREASE) | % OVER PREVIOUS YEAR |
| INSURANCE (B 36-37) | | | | | | | | | |
| 2004 | 10,052,531 | 1,389,835 | 16.04% | 10,052,531 | 1,389,835 | 16.04% | 0 | 0 | 0.00% |
| 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% |
| JUVENILE DISPOSITION AND INTAKE | | | | | | | | | |
| 2004 | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 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% |
| LAND CONSERVATION | | | | | | | | | |
| 2004 | 0 | (1,181,272) | (100.00)% | 0 | (1,005,910) | (100.00)% | 0 | (175,362) | (100.00)% |
| 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% |
| LIBRARY (G 2-4) | | | | | | | | | |
| 2004 | 3,280,322 | 59,527 | 1.85% | 228,098 | 59,527 | 35.31% | 3,052,224 | 0 | 0.00% |
| 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% |
| MEDICAL EXAMINER (B 12-14) | | | | | | | | | |
| 2004 | 141,525 | 10,397 | 7.93% | 20,000 | 20,000 | 0.00% | 121,525 | (9,603) | (7.32)% |
| 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% |

| 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, RECREATION & FORESTRY (G 6-11, H 2-5) | | | | | | | | | |
| 2004 | 3,016,826 | 740,407 | 32.53% | 1,516,049 | 758,687 | 100.17% | 1,500,777 | (18,280) | (1.20)% |
| 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% |
| PLANNING | | | | | | | | | |
| 2004 | 0 | (1,937,224) | (100.00)% | 0 | (1,019,030) | (100.00)% | 0 | (918,194) | (100.00)% |
| 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% |
| REGISTER OF DEEDS (B 50-52) | | | | | | | | | |
| 2004 | 536,935 | 22,985 | 4.47% | 715,219 | 15,760 | 2.25% | (178,284) | 7,225 | 3.89% |
| 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)% |
| SHERIFF/EMERGENCY GOVERNMENT (C 3-10) | | | | | | | | | |
| 2004 | 9,056,275 | 661,953 | 7.89% | 629,568 | 92,911 | 17.31% | 8,426,707 | 569,042 | 7.24% |
| 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% |
| SHERIFF-ADULT CORRECTION FACILITY (C 11) | | | | | | | | | |
| 2004 | 3,949,671 | 247,176 | 6.68% | 659,207 | 51,560 | 8.49% | 3,290,464 | 195,616 | 6.32% |
| 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% |

| 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-JUVENILE DETENTION CENTER (C 12-13) | | | | | | | | | |
| 2004 | 877,769 | (50,151) | (5.40)% | 115,500 | (81,500) | (41.37)% | 762,269 | 31,349 | 4.29% |
| 2003 | 927,920 | 58,111 | 6.68% | 197,000 | (3,000) | (1.50)% | 730,920 | 61,111 | 9.12% |
| 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% |
| SHERIFF-SHELTER HOME (C 14-15) | | | | | | | | | |
| 2004 | 468,692 | 93,045 | 24.77% | 75,200 | 74,000 | 6,166.67% | 393,492 | 19,045 | 5.09% |
| 2003 | 375,647 | (351,773) | (48.36)% | 1,200 | (127,000) | (99.06)% | 374,447 | (224,773) | (37.51)% |
| 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% |
| SNOWMOBILE\CROSS COUNTRY SKI TRAIL\ATV (G 12-13) | | | | | | | | | |
| 2004 | 430,919 | 111,391 | 34.86% | 388,455 | 130,715 | 50.72% | 42,464 | (19,324) | (31.27)% |
| 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% |
| SOCIAL SERVICES\CHILD SUPPORT (F 2-6) | | | | | | | | | |
| 2004 | 19,227,019 | (437,685) | (2.23)% | 12,851,787 | (839,762) | (6.13)% | 6,375,232 | 402,077 | 6.73% |
| 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% |
| SOLID WASTE (E 6-8) | | | | | | | | | |
| 2004 | 3,376,524 | (2,375,343) | (41.30)% | 3,376,524 | (2,375,343) | (41.30)% | 0 | 0 | 0.00% |
| 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% |

| DEPARTMENT | EXPENSES | | | REVENUES | | | TAX LEVY | | |
|--|------------|------------------------|----------------------------|------------|------------------------|----------------------------|--------------|------------------------|----------------------------|
| | EXPENSES | INCREASE (DECREASE) | % OVER PREVIOUS YEAR | REVENUES | INCREASE (DECREASE) | % OVER PREVIOUS YEAR | TAX LEVY | INCREASE (DECREASE) | % OVER PREVIOUS YEAR |
| SOLID WASTE DEBT (I 5) | | | | | | | | | |
| 2004 | 0 | (256,332) | (100.00)% | 0 | (256,332) | (100.00)% | 0 | 0 | 0.00% |
| 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% |
| SUPPORT OTHER AGENCIES (See pages A64 through A66) (B 35) | | | | | | | | | |
| 2004 | 8,753,107 | 420,022 | 5.04% | 0 | 0 | 0.00% | 8,753,107 | 420,022 | 5.04% |
| 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% |
| TRANSFERS BETWEEN FUNDS (K 2) | | | | | | | | | |
| 2004 | 17,483,722 | 14,258,662 | 442.12% | 17,483,722 | 14,258,662 | 442.12% | 0 | 0 | 0.00% |
| 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% |
| TREASURER (B 38-41) | | | | | | | | | |
| 2004 | 547,650 | 69,056 | 14.43% | 15,202,281 | 209,556 | 1.40% | (14,654,631) | (140,500) | (0.97)% |
| 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)% |
| UW-EXTENSION (G 14-16) | | | | | | | | | |
| 2004 | 330,786 | 4,729 | 1.45% | 18,923 | 6,000 | 46.43% | 311,863 | (1,271) | (0.41)% |
| 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% |

| DEPARTMENT | EXPENSES | | | REVENUES | | | TAX LEVY | | |
|---|-----------|------------------------|----------------------------|-----------|------------------------|----------------------------|-------------|------------------------|----------------------------|
| | EXPENSES | INCREASE (DECREASE) | % OVER PREVIOUS YEAR | REVENUES | INCREASE (DECREASE) | % OVER PREVIOUS YEAR | TAX LEVY | INCREASE (DECREASE) | % OVER PREVIOUS YEAR |
| VETERANS ADMINISTRATION (F 12-14) | | | | | | | | | |
| 2004 | 192,625 | 20,634 | 12.00% | 13,000 | 0 | 0.00% | 179,625 | 20,634 | 12.98% |
| 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% |
| ZONING | | | | | | | | | |
| 2004 | 0 | (707,339) | (100.00)% | 0 | (405,636) | (100.00)% | 0 | (301,703) | (100.00)% |
| 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% |
| CENTRAL WISCONSIN AIRPORT (D 6-8) | | | | | | | | | |
| 2004 | 2,885,442 | 263,516 | 10.05% | 2,885,442 | 263,516 | 10.05% | 0 | 0 | 0.00% |
| 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% |
| CENTRAL WISCONSIN AIRPORT DEBT (I 4) | | | | | | | | | |
| 2004 | 719,099 | 214,046 | 42.38% | 719,099 | 214,046 | 42.38% | 0 | 0 | 0.00% |
| 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% |
| SPECIAL EDUCATION (G 18-21) | | | | | | | | | |
| 2004 | 3,427,404 | 65,278 | 1.94% | 3,427,404 | 65,278 | 1.94% | 0 | 0 | 0.00% |
| 2003 | 3,362,126 | (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% |

| DEPARTMENT | EXPENSES | | | REVENUES | | | TAX LEVY | | |
|---------------|-------------|------------------------|----------------------------|-------------|------------------------|----------------------------|-------------|------------------------|----------------------------|
| | EXPENSES | INCREASE (DECREASE) | % OVER PREVIOUS YEAR | REVENUES | INCREASE (DECREASE) | % OVER PREVIOUS YEAR | TAX LEVY | INCREASE (DECREASE) | % OVER PREVIOUS YEAR |
| TOTALS | | | | | | | | | |
| 2004 | 161,701,660 | 19,848,315 | 13.99% | 120,851,360 | 18,844,563 | 18.47% | 40,850,300 | 1,003,752 | 2.52% |
| 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% |

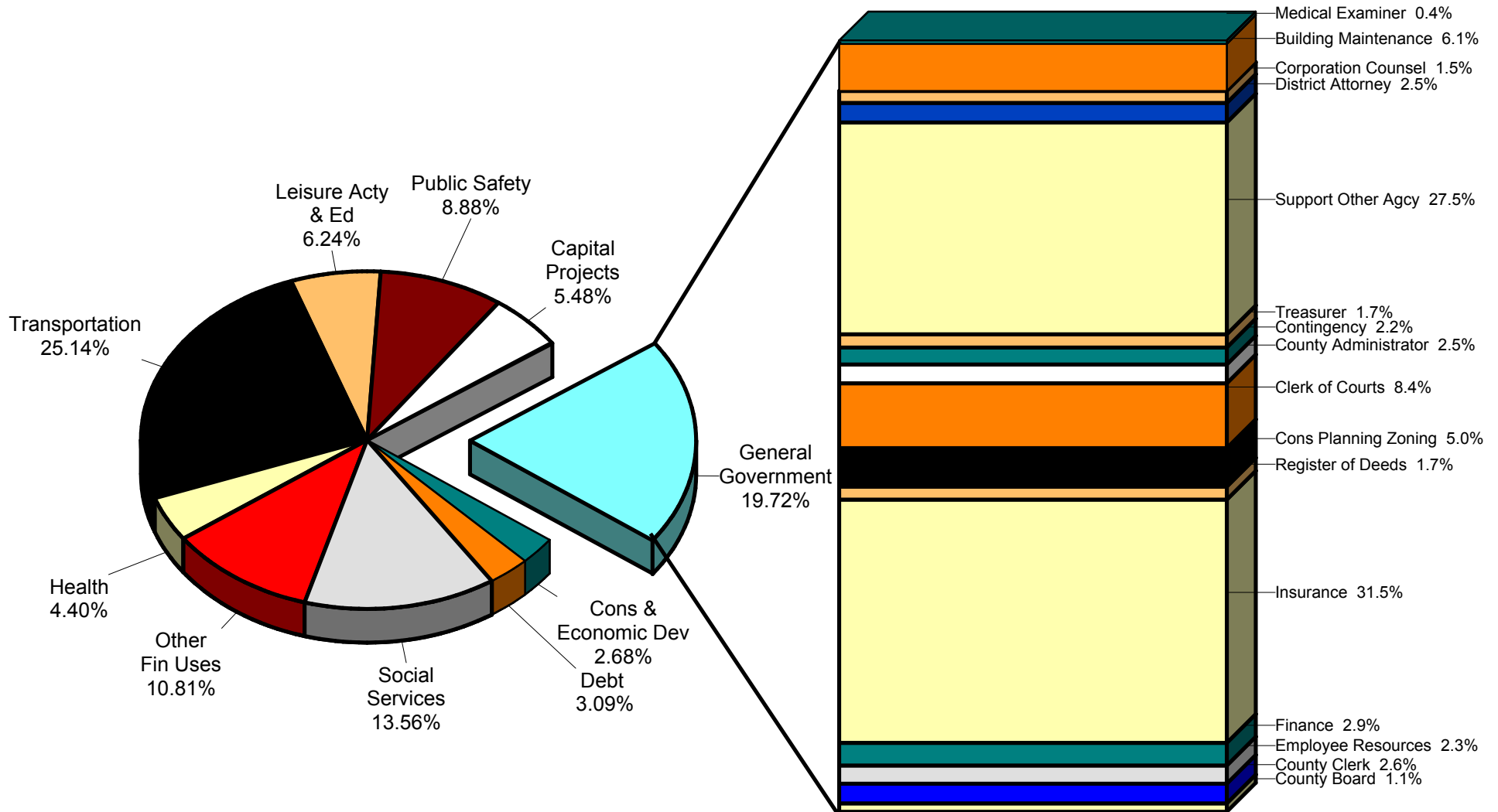
**MARATHON COUNTY
FIVE-YEAR SUPPORT FOR OTHER AGENCIES COMPARISON
2000 - 2004**

| 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 | | | | | | | | | |
| 2004 | 12,000 | 0 | 0.00% | 0 | 0 | 0.00% | 12,000 | 0 | 0.00% |
| 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% |
| COMMUNITY ACTION | | | | | | | | | |
| 2004 | 30,000 | 0 | 0.00% | 0 | 0 | 0.00% | 30,000 | 0 | 0.00% |
| 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% |
| ECONOMIC DEVELOPMENT | | | | | | | | | |
| 2004 | 114,680 | 0 | 0.00% | 0 | 0 | 0.00% | 114,680 | 0 | 0.00% |
| 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% |
| HISTORICAL SOCIETY | | | | | | | | | |
| 2004 | 46,998 | 0 | 0.00% | 0 | 0 | 0.00% | 46,998 | 0 | 0.00% |
| 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% |
| 2001 | 45,619 | 1,329 | 3.00% | 0 | 0 | 0.00% | 45,619 | 1,329 | 3.00% |
| 2000 | 44,290 | 1,290 | 3.00% | 0 | 0 | 0.00% | 44,290 | 1,290 | 3.00% |

| 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 | | | | | | | | | |
| 2004 | 51,500 | 1,500 | 3.00% | 0 | 0 | 0.00% | 51,500 | 1,500 | 3.00% |
| 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% |
| ITBEC | | | | | | | | | |
| 2004 | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 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% |
| MINORITY AFFAIRS OFFICE | | | | | | | | | |
| 2004 | 19,000 | 19,000 | 100.00% | 0 | 0 | 0.00% | 19,000 | 19,000 | 100.00% |
| 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 | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 2000 | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| WOMAN'S COMMUNITY | | | | | | | | | |
| 2004 | 25,133 | 733 | 3.00% | 0 | 0 | 0.00% | 25,133 | 733 | 3.00% |
| 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% |
| CITY-COUNTY DATA CENTER | | | | | | | | | |
| 2004 | 1,234,885 | (1,211) | (0.10)% | 0 | 0 | 0.00% | 1,234,885 | (1,211) | (0.10)% |
| 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% |

| AGENCY | EXPENSE | | | REVENUE | | | TAX LEVY | | |
|---------------------------|-----------|------------------------|----------------------------|---------|------------------------|----------------------------|-----------|------------------------|----------------------------|
| | DOLLARS | INCREASE (DECREASE) | % OVER PREVIOUS YEAR | DOLLARS | INCREASE (DECREASE) | % OVER PREVIOUS YEAR | DOLLARS | INCREASE (DECREASE) | % OVER PREVIOUS YEAR |
| HEALTH CARE CENTER | | | | | | | | | |
| 2004 | 7,218,911 | 400,000 | 5.87% | 0 | 0 | 0.00% | 7,218,911 | 400,000 | 5.87% |
| 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% |
| TOTAL | | | | | | | | | |
| 2004 | 8,753,107 | 420,022 | 5.04% | 0 | 0 | 0.00% | 8,753,107 | 420,022 | 5.04% |
| 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% |

MARATHON COUNTY 2004 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

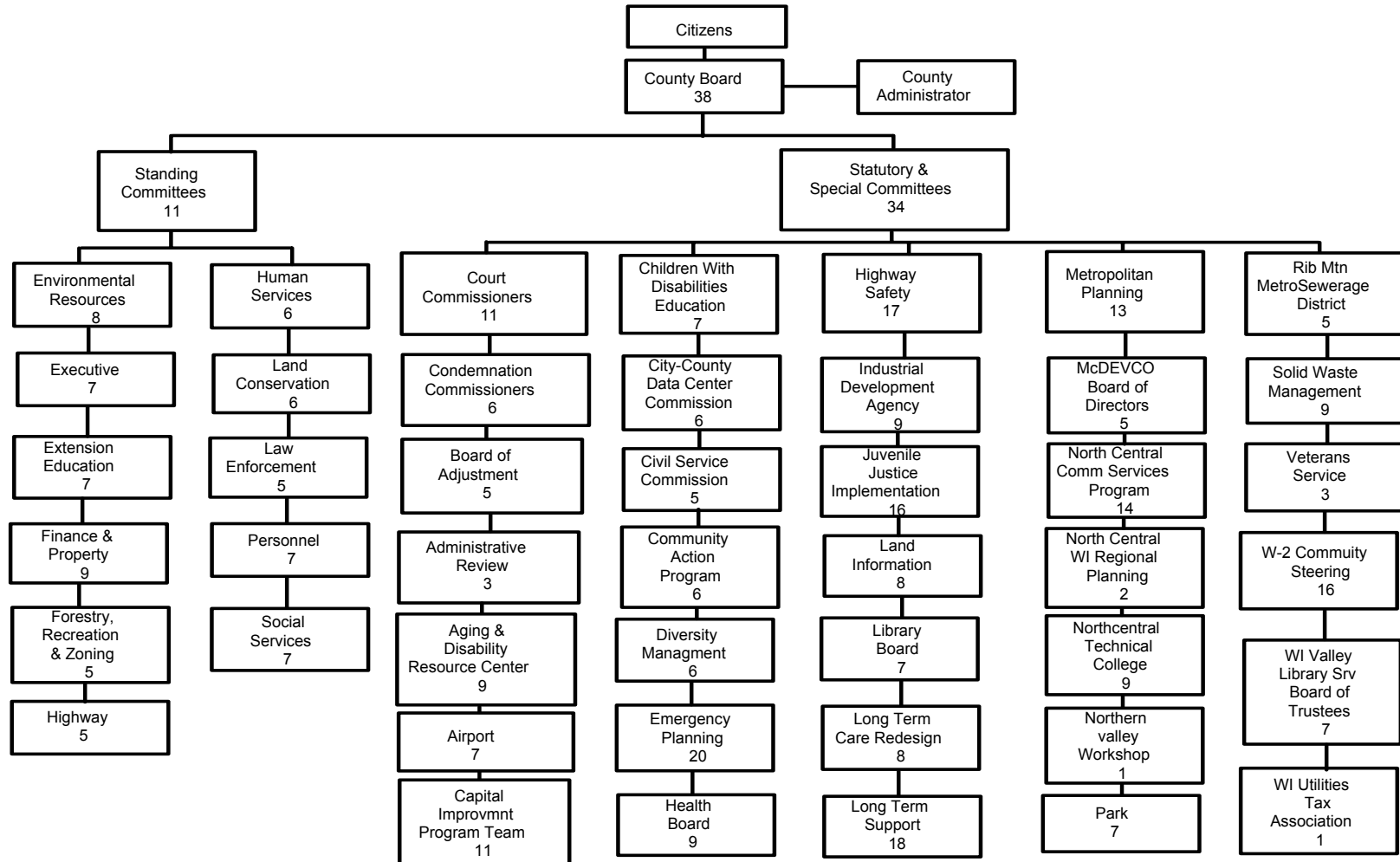
Effective governance is functioning in County Government

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

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|-------------------|---------------------------|----------------------------|---------------------|-------------------|---------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 207,450 | 216,395 | 216,395 | 142,620 | 216,395 | Personal Services | \$ 241,396 | 237,263 | 237,263 |
| 25,795 | 25,200 | 25,200 | 11,591 | 25,200 | Contractual Services | 17,650 | 17,650 | 17,650 |
| 81,047 | 83,958 | 83,958 | 32,938 | 83,958 | Supplies and Expense | 86,549 | 86,549 | 86,549 |
| \$ 314,292 | 325,553 | 325,553 | 187,149 | 325,553 | Total Expenditures | \$ 345,595 | 341,462 | 341,462 |
| | | | | | | | | |
| \$ 0 | 0 | 0 | 0 | 0 | Miscellaneous Revenue | \$ 0 | 0 | 0 |
| \$ 0 | 0 | 0 | 0 | 0 | Total Revenues | \$ 0 | 0 | 0 |
| | | | | | | | | |
| \$ 314,292 | 325,553 | 325,553 | 187,149 | 325,553 | TAX LEVY | \$ 345,595 | 341,462 | 341,462 |

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

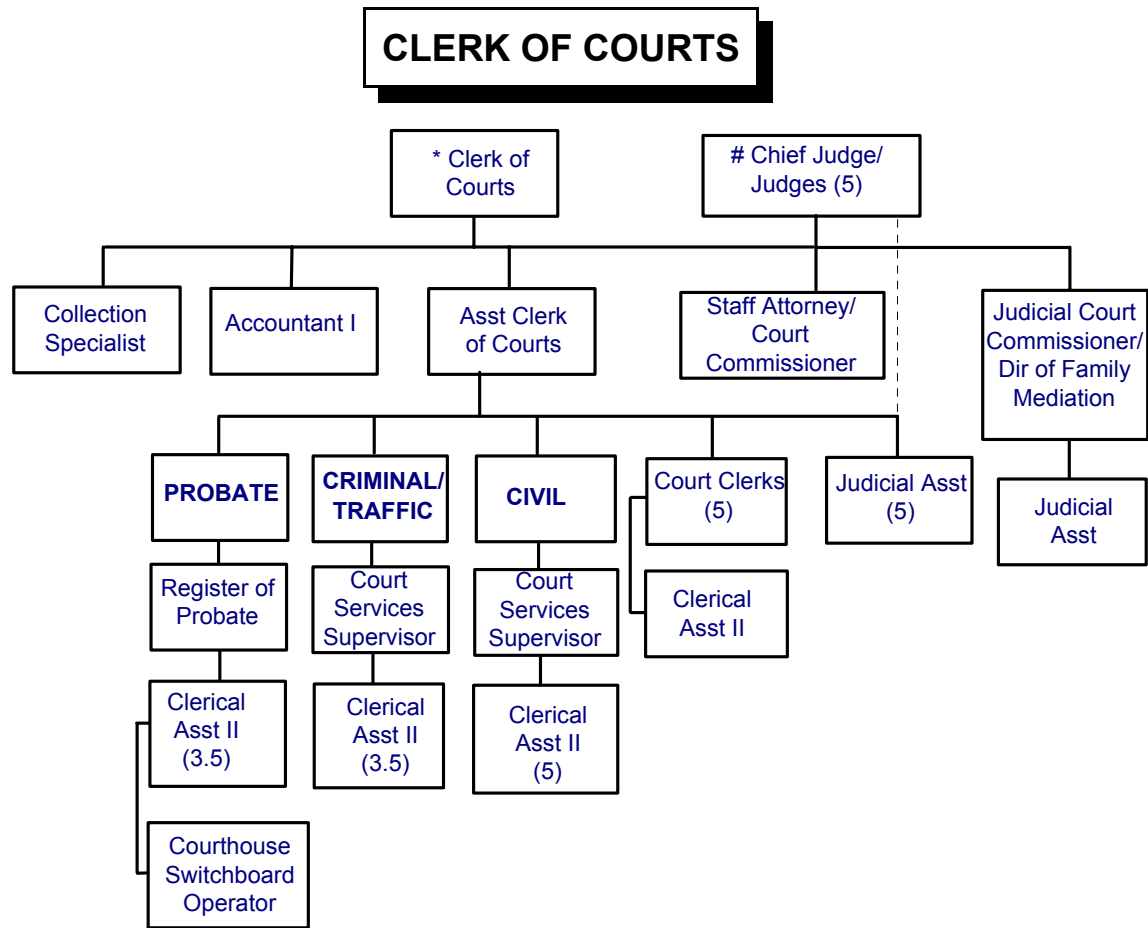
Marathon County currently staffs six full time courtrooms. Each court conducting business on a daily basis requires varying staffing levels including clerks, reporters, bailiffs and interpreters as well as equipment needs. Rooms are of different sizes and branch locations are frequently changed to accommodate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

| Number of Positions (FTE) | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Union (FTE) | 26.50 | 25.50 | 26.00 | 26.00 | 30.00 | 28.00 | 28.00 | 28.00 | 28.00 | 28.00 |
| Non-Union (FTE) | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Elected | 5.00 | 5.00 | 5.00 | 5.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| TOTAL | 36.50 | 35.50 | 36.00 | 36.00 | 41.00 | 39.00 | 39.00 | 39.00 | 39.00 | 39.00 |

CLERK OF COURTS/FAMILY COURT COMMISSIONER

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

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|---------------------|---------------------------|----------------------------|---------------------|-------------------|--------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 1,532,301 | 1,638,200 | 1,663,579 | 1,099,518 | 1,638,200 | Personal Services | \$ 1,847,255 | 1,847,255 | 1,847,255 |
| 680,281 | 629,375 | 599,375 | 333,199 | 629,375 | Contractual Services | 751,270 | 732,770 | 732,770 |
| 85,518 | 106,150 | 108,650 | 37,004 | 106,150 | Supplies and Expense | 115,525 | 96,445 | 96,445 |
| 4,432 | 4,500 | 4,500 | 3,295 | 4,500 | Fixed Charges | 5,500 | 5,500 | 5,500 |
| 105 | 250 | 250 | 0 | 250 | Grants, Contributions & Other | 250 | 250 | 250 |
| \$ 2,302,637 | 2,378,475 | 2,376,354 | 1,473,016 | 2,378,475 | Total Expenditures | \$ 2,719,800 | 2,682,220 | 2,682,220 |
| | | | | | | | | |
| \$ 432,255 | 430,000 | 430,000 | 430,165 | 430,165 | Intergov't Grants & Other | \$ 430,000 | 430,000 | 430,000 |
| 544,537 | 675,450 | 675,450 | 378,719 | 675,450 | Fines, Forfeits and Penalties | 773,450 | 828,450 | 828,450 |
| 513,377 | 531,500 | 531,500 | 344,022 | 531,500 | Public Charges for Services | 537,000 | 537,000 | 537,000 |
| 119,941 | 141,000 | 141,000 | 119,868 | 144,000 | Intergov't Charges for Service | 127,000 | 130,000 | 130,000 |
| 0 | 0 | 0 | 5,640 | 5,640 | Miscellaneous Revenue | 0 | 0 | 0 |
| \$ 1,610,110 | 1,777,950 | 1,777,950 | 1,278,414 | 1,786,755 | Total Revenues | \$ 1,867,450 | 1,925,450 | 1,925,450 |
| | | | | | | | | |
| \$ 692,527 | 600,525 | 598,404 | 194,602 | 591,720 | TAX LEVY | \$ 852,350 | 756,770 | 756,770 |

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.

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.

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.

MEDICAL EXAMINER

Medical
Examiner

| Number of Positions (FTE) | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Non-Union (FTE) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Elected | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 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

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|-------------------|---------------------------|----------------------------|---------------------|-------------------|----------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 78,181 | 83,778 | 83,778 | 56,456 | 83,778 | Personal Services | \$ 93,575 | 98,575 | 98,575 |
| 31,353 | 36,950 | 36,950 | 21,466 | 35,283 | Contractual Services | 38,450 | 33,450 | 33,450 |
| 3,368 | 9,094 | 9,094 | 2,588 | 8,850 | Supplies and Expense | 8,900 | 8,900 | 8,900 |
| 252 | 306 | 306 | 306 | 350 | Fixed Charges | 350 | 350 | 350 |
| 0 | 1,000 | 1,000 | 0 | 200 | Capital Outlay | 250 | 250 | 250 |
| \$ 113,154 | 131,128 | 131,128 | 80,816 | 128,461 | Total Expenditures | \$ 141,525 | 141,525 | 141,525 |
| | | | | | | | | |
| \$ 0 | 0 | 0 | 0 | 0 | Public Charges for Service | \$ 0 | 20,000 | 20,000 |
| \$ 0 | 0 | 0 | 0 | 0 | Total Revenues | \$ 0 | 20,000 | 20,000 |
| | | | | | | | | |
| \$ 113,154 | 131,128 | 131,128 | 80,816 | 128,461 | TAX LEVY | \$ 141,525 | 121,525 | 121,525 |

THIS PAGE LEFT BLANK INTENTIONALLY

COUNTY ADMINISTRATOR

MISSION STATEMENT

The County Administrator, as the Chief Administrative Officer of the County, 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.

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). 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.

General Management Duties

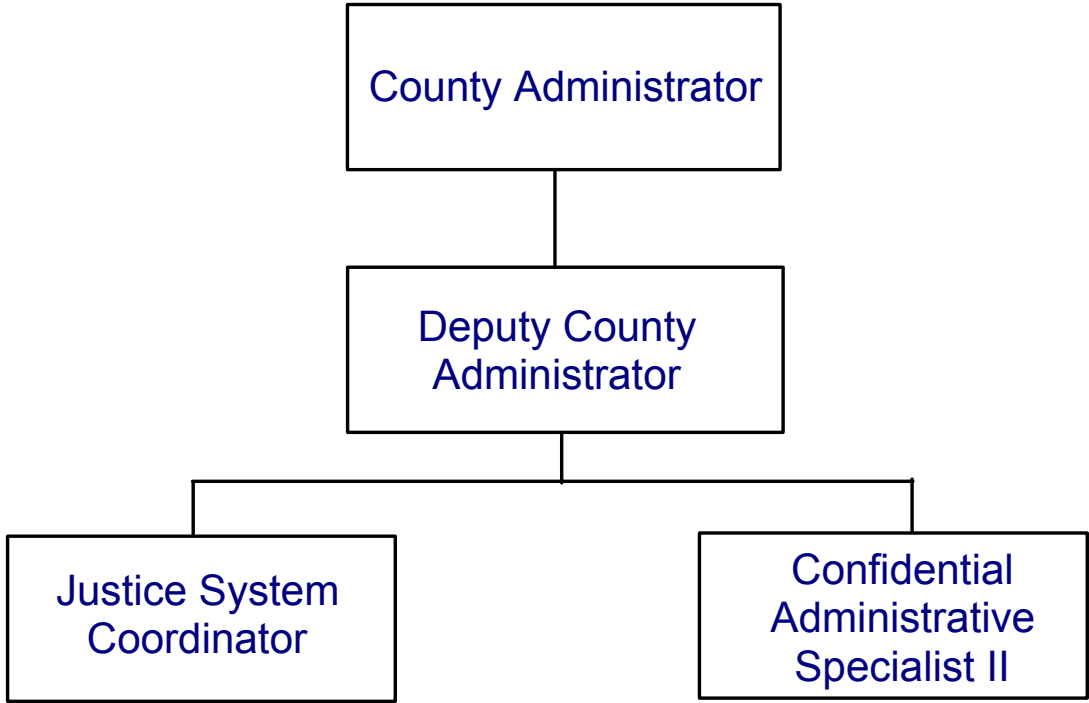
As Chief Administrative Officer for the County, the Administrator routinely reviews many other programs and activities involving every department of County government. The Administrator serves the County in many other ways by taking care that all County, state and federal laws are observed within County 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.

Justice System Alternative Programs

In 2003, the County Administrator's office assumed responsibility for the justice system's alternative programs. 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. The County Administrator is 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.

COUNTY ADMINISTRATOR



| Number of Positions (FTE) | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Union (FTE) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 |
| Non-Union (FTE) | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 |
| TOTAL | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 | 4.00 | 4.00 |

COUNTY ADMINISTRATOR

FUND: 100 General Fund
 ORG1: 115 County Administrator

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|-------------------|---------------------------|----------------------------|---------------------|-------------------|-------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 261,027 | 272,105 | 272,105 | 179,450 | 272,105 | Personal Services | \$ 287,438 | 287,438 | 287,438 |
| 1,442 | 1,625 | 1,625 | 1,211 | 1,625 | Contractual Services | 1,625 | 1,625 | 1,625 |
| 17,923 | 17,941 | 17,941 | 14,612 | 17,999 | Supplies and Expense | 43,149 | 18,149 | 18,149 |
| 237 | 295 | 295 | 295 | 237 | Fixed Charges | 307 | 307 | 307 |
| 1,066 | 1,000 | 1,000 | 837 | 1,000 | Grants, Contributions & Other | 1,000 | 1,000 | 1,000 |
| \$ 281,695 | 292,966 | 292,966 | 196,405 | 292,966 | Total Expenditures | \$ 333,519 | 308,519 | 308,519 |
| \$ 937 | 1,250 | 1,250 | 1,083 | 1,250 | Miscellaneous Revenue | \$ 1,750 | 1,750 | 1,750 |
| \$ 937 | 1,250 | 1,250 | 1,083 | 1,250 | Total Revenue | \$ 1,750 | 1,750 | 1,750 |
| \$ 280,758 | 291,716 | 291,716 | 195,322 | 291,716 | TAX LEVY | \$ 331,769 | 306,769 | 306,769 |

CONTINGENT FUND

FUND: 100 General Fund
 ORG1: 131 Contingent Fund

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|------------------|---------------------------|----------------------------|---------------------|-------------------|-------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 23,000 | 50,000 | 26,900 | 5,000 | 31,400 | Grants, Contributions & Other | \$ 50,000 | 50,000 | 50,000 |
| 0 | 650,000 | 555,631 | 0 | 555,631 | Other Financing Uses | 700,000 | 650,000 | 650,000 |
| \$ 23,000 | 700,000 | 582,531 | 5,000 | 587,031 | Total Expenditure | \$ 750,000 | 700,000 | 700,000 |
| | | | | | | | | |
| \$ 23,000 | 700,000 | 582,531 | 5,000 | 587,031 | TAX LEVY | \$ 750,000 | 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 | 2002 Actual | Items | 2003 |
|-------------------------|----------------|----------------------|----------------|
| Adopted | 785,000 | Adopted | 700,000 |
| Child Support | 42,566 | NCHCC Transportation | 66,869 |
| Badger State Games | 25,000 | NCHCC chiller | 27,500 |
| United Way Life Project | 4,500 | ADRC meals | 8,600 |
| Social Services | 362,934 | Tree/bldg removal | 10,000 |
| | | | |
| | | | |
| BALANCE | 285,000 | | 587,031 |

JUSTICE SYSTEM ALTERNATIVES

FUND: 100 General Fund
 ORG1: 115 County Administrator

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|---------------|---------------------------|----------------------------|---------------------|-------------------|---------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 0 | 64,939 | 64,939 | 29,500 | 64,939 | Personal Services | \$ 61,854 | 61,854 | 61,854 |
| 0 | 474,994 | 546,742 | 227,056 | 604,482 | Contractual Services | 395,794 | 407,574 | 407,574 |
| 0 | 5,241 | 5,241 | 709 | 5,241 | Supplies and Expense | 5,241 | 5,241 | 5,241 |
| \$ 0 | 545,174 | 616,922 | 257,265 | 674,662 | Total Expenditures | \$ 462,889 | 474,669 | 474,669 |
| \$ 0 | 58,291 | 66,710 | 35,463 | 66,710 | Intergov't Grants & Other | \$ 0 | 0 | 0 |
| 0 | 0 | 0 | 678 | 700 | Miscellaneous Revenue | 0 | 0 | 0 |
| 0 | 0 | 63,329 | 0 | 0 | Other Financing Sources | 0 | 11,780 | 11,780 |
| \$ 0 | 58,291 | 130,039 | 36,141 | 67,410 | Total Revenues | \$ 0 | 11,780 | 11,780 |
| \$ 0 | 486,883 | 486,883 | 221,124 | 607,252 | TAX LEVY | \$ 462,889 | 462,889 | 462,889 |

THIS PAGE LEFT BLANK INTENTIONALLY

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.

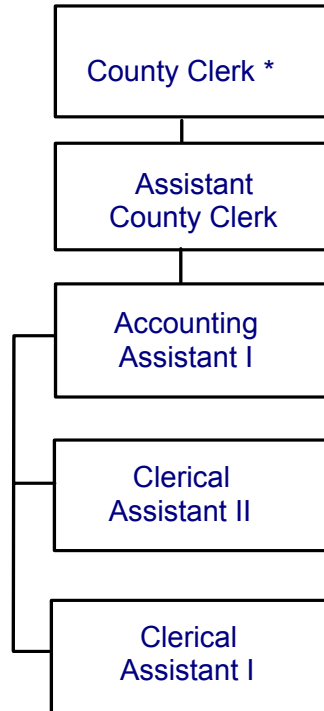
Temporary Auto License

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) | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Union (FTE) | 6.00 | 5.20 | 5.20 | 5.20 | 4.00 | 4.00 | 3.00 | 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 | 8.00 | 7.20 | 7.20 | 7.20 | 6.00 | 6.00 | 5.00 | 5.00 | 5.00 | 5.00 |

COUNTY CLERK

FUND: 100 General Fund
 ORG1: 120 County Clerk

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimate | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|-------------------|---------------------------|----------------------------|---------------------|------------------|---------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 210,248 | 219,068 | 219,068 | 145,673 | 219,068 | Personal Services | \$ 237,425 | 237,425 | 237,425 |
| 178,862 | 239,835 | 239,835 | 81,614 | 239,835 | Contractual Services | 236,840 | 205,840 | 205,840 |
| 371,957 | 360,027 | 360,027 | 171,605 | 360,353 | Supplies and Expense | 382,679 | 374,843 | 374,843 |
| (101,023) | 0 | 0 | 0 | 0 | Grants, Contributions & Other | 0 | 0 | 0 |
| \$ 660,044 | 818,930 | 818,930 | 398,892 | 819,256 | Total Expenditures | \$ 856,944 | 818,108 | 818,108 |
| | | | | | | | | |
| \$ 14,197 | 15,500 | 15,500 | 10,811 | 15,500 | License & Permits | \$ 15,300 | 15,300 | 15,300 |
| 102,818 | 42,500 | 42,500 | 17,926 | 42,650 | Public Charges for Services | 37,200 | 37,200 | 37,200 |
| 113,973 | 185,500 | 185,500 | 142,349 | 189,000 | Intergov't Charges for Services | 191,000 | 191,000 | 191,000 |
| 614 | 500 | 500 | 764 | 800 | Miscellaneous Revenues | 500 | 500 | 500 |
| \$ 231,602 | 244,000 | 244,000 | 171,850 | 247,950 | Total Revenues | \$ 244,000 | 244,000 | 244,000 |
| | | | | | | | | |
| \$ 428,442 | 574,930 | 574,930 | 227,042 | 571,306 | TAX LEVY | \$ 612,944 | 574,108 | 574,108 |

EMPLOYEE RESOURCES 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.

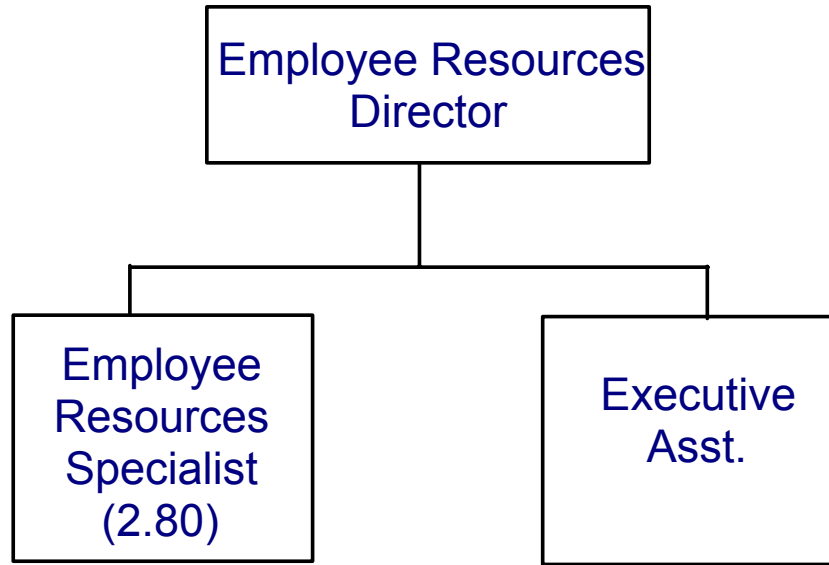
Training and Development

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.

EMPLOYEE RESOURCES DEPARTMENT



| Number of Positions (FTE) | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|---------------------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|-------------|-------------|-------------|
| 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 | 5.225 | 5.425 | 5.425 | 5.425 | 5.80 | 4.80 | 4.80 |
| TOTAL | 5.10 | 5.10 | 5.10 | 5.225 | 5.425 | 5.425 | 5.425 | 5.80 | 4.80 | 4.80 |

EMPLOYEE RESOURCES DEPARTMENT

FUND: 100 General Fund
 ORG1: 125 Employee Resources

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|-------------------|---------------------------|----------------------------|---------------------|-------------------|-----------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 251,681 | 248,518 | 248,518 | 152,609 | 237,938 | Personal Services | \$ 278,473 | 272,747 | 272,747 |
| 120,973 | 134,324 | 134,324 | 61,688 | 116,497 | Contractual Service | 132,299 | 113,099 | 113,099 |
| 51,861 | 48,358 | 48,358 | 18,315 | 47,936 | Supplies and Expense | 48,234 | 42,234 | 42,234 |
| 7,990 | 400,000 | 396,563 | 0 | 396,563 | Other Financing Uses | 320,000 | 320,000 | 320,000 |
| \$ 432,505 | 831,200 | 827,763 | 232,612 | 798,934 | Total Expenses | \$ 779,006 | 748,080 | 748,080 |
| | | | | | | | | |
| \$ 117,567 | 176,900 | 176,900 | 52,253 | 176,640 | Miscellaneous Revenue | \$ 101,900 | 101,900 | 101,900 |
| \$ 117,567 | 176,900 | 176,900 | 52,253 | 176,640 | Total Revenue | \$ 101,900 | 101,900 | 101,900 |
| | | | | | | | | |
| \$ 314,938 | 654,300 | 650,863 | 180,359 | 622,294 | TAX LEVY | \$ 677,106 | 646,180 | 646,180 |

THIS PAGE LEFT BLANK INTENTIONALLY

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.

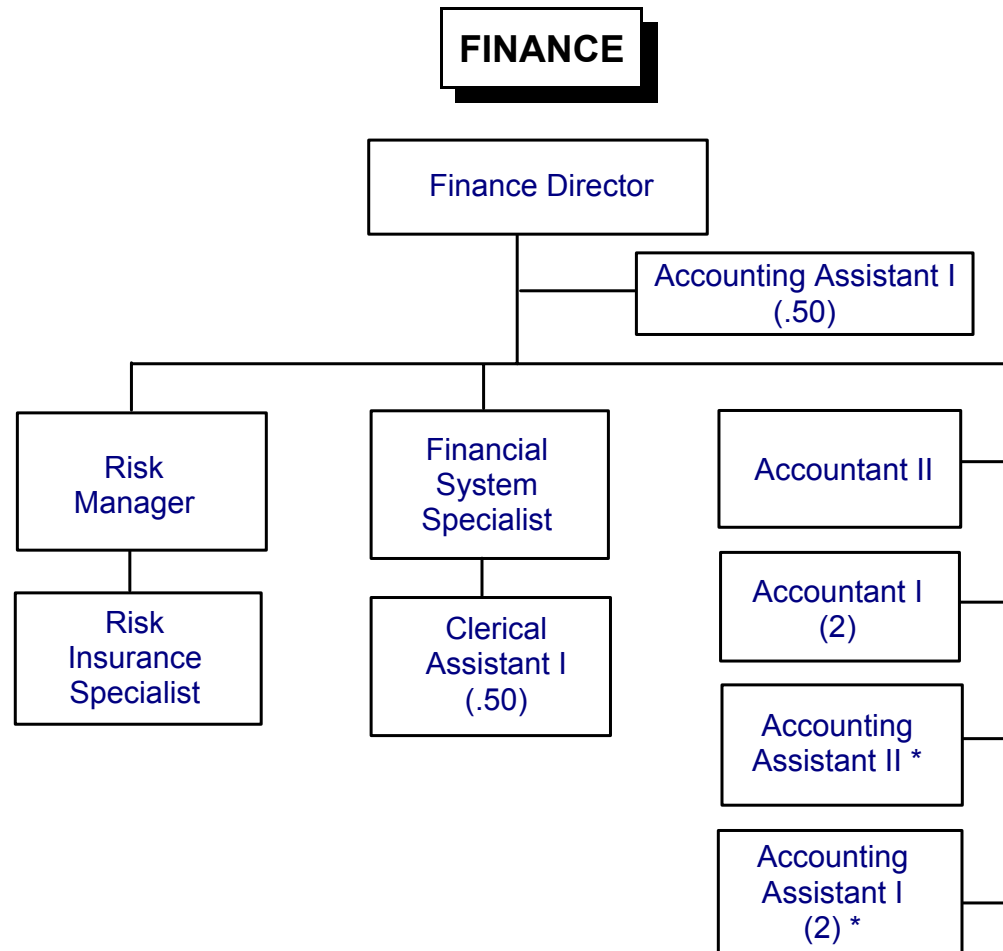
Budget

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.



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

| Number of Positions (FTE) | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Union (FTE) | 8.00 | 8.00 | 8.30 | 8.30 | 8.30 | 8.30 | 8.00 | 9.00 | 8.00 | 8.00 |
| Non-Union (FTE) | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 |
| TOTAL | 10.00 | 10.00 | 10.30 | 10.30 | 10.30 | 10.30 | 10.00 | 11.00 | 11.00 | 11.00 |

FINANCE DEPARTMENT

FUND: 100 General Fund
 ORG1: 135 Finance

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|-------------------|---------------------------|----------------------------|---------------------|-------------------|---------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 322,809 | 393,883 | 393,883 | 261,377 | 393,883 | Personal Services | \$ 422,782 | 422,782 | 422,782 |
| 67,601 | 74,642 | 74,642 | 58,502 | 74,642 | Contractual Services | 75,150 | 75,150 | 75,150 |
| 18,384 | 28,275 | 28,275 | 12,720 | 29,055 | Supplies and Expenses | 27,047 | 27,047 | 27,047 |
| 289,721 | 0 | 0 | 0 | 0 | Fixed Charges | 0 | 0 | 0 |
| 0 | 0 | 162,000 | 106,500 | 162,000 | Grants, Contributions and Other | 0 | 0 | 0 |
| \$ 698,515 | 496,800 | 658,800 | 439,099 | 659,580 | Total Expenditure | \$ 524,979 | 524,979 | 524,979 |
| | | | | | | | | |
| \$ 0 | 0 | 162,000 | 106,500 | 162,000 | Intergovernmental Grants & Aid | \$ 0 | 0 | 0 |
| 0 | 49,159 | 49,159 | 37,791 | 49,159 | Intergov't Charges for Services | 49,159 | 49,159 | 49,159 |
| 62,189 | 4,500 | 4,500 | 1,981 | 4,500 | Miscellaneous Revenue | 4,500 | 4,500 | 4,500 |
| \$ 62,189 | 53,659 | 53,659 | 39,772 | 53,659 | Total Revenues | \$ 53,659 | 53,659 | 53,659 |
| | | | | | | | | |
| \$ 636,326 | 443,141 | 443,141 | 292,827 | 443,921 | TAX LEVY | \$ 471,320 | 471,320 | 471,320 |

GENERAL COUNTY INSURANCE

FUND: 100 General Fund
 ORG1: 137 General County Insurance

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|---------------|---------------------------|----------------------------|---------------------|-------------------|--------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 0 | 349,673 | 349,673 | 349,673 | 349,673 | Fixed Charges | \$ 412,672 | 412,672 | 412,672 |
| \$ 0 | 349,673 | 349,673 | 349,673 | 349,673 | Total Expenditure | \$ 412,672 | 412,672 | 412,672 |
| | | | | | | | | |
| \$ 0 | 349,673 | 349,673 | 349,673 | 349,673 | TAX LEVY | \$ 412,672 | 412,672 | 412,672 |

SUPPORT TO OTHER AGENCIES

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

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|---------------------|---------------------------|----------------------------|---------------------|-------------------|---------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 7,505,616 | 8,333,085 | 8,436,112 | 6,918,827 | 8,449,660 | Grants, Contributions and Other | \$ 7,855,015 | 8,753,107 | 8,753,107 |
| \$ 7,505,616 | 8,333,085 | 8,436,112 | 6,918,827 | 8,449,660 | Total Expenditure | \$ 7,855,015 | 8,753,107 | 8,753,107 |
| \$ 0 | 0 | 3,483 | 0 | 3,483 | Other Financing Sources | \$ 0 | 0 | 0 |
| \$ 0 | 0 | 3,483 | 0 | 3,483 | Total Revenues | \$ 0 | 0 | 0 |
| \$ 7,505,616 | 8,333,085 | 8,432,629 | 6,918,827 | 8,446,177 | TAX LEVY | \$ 7,855,015 | 8,753,107 | 8,753,107 |

PROPERTY/CASUALTY INSURANCE

FUND: 850 Property/Casualty
 ORG1: 145 Insurance

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|---------------------|---------------------------|----------------------------|---------------------|-------------------|---------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 54,397 | 61,106 | 61,106 | 40,874 | 61,106 | Personal Services | \$ 67,935 | 67,935 | 67,935 |
| 46,434 | 60,600 | 75,100 | 25,984 | 70,850 | Contractual Services | 55,500 | 55,500 | 55,500 |
| 7,112 | 20,000 | 20,000 | 2,696 | 20,000 | Supplies and Expense | 19,500 | 19,500 | 19,500 |
| 64,496 | 509,500 | 536,389 | 348,838 | 509,500 | Fixed Charges | 573,000 | 573,000 | 573,000 |
| 0 | 5,000 | 5,000 | 1,350 | 5,000 | Capital Outlay | 5,000 | 5,000 | 5,000 |
| \$ 172,439 | 656,206 | 697,595 | 419,742 | 666,456 | Total Expenditures | \$ 720,935 | 720,935 | 720,935 |
| | | | | | | | | |
| \$ 0 | 1,230 | 1,230 | 0 | 1,230 | Public Charges for Service | \$ 0 | 0 | 0 |
| 543,890 | 623,273 | 623,273 | 622,491 | 623,273 | Intergov't Charges for Services | 715,220 | 715,220 | 715,220 |
| 392,765 | 31,703 | 31,703 | 63,920 | 71,392 | Miscellaneous Revenue | 5,715 | 5,715 | 5,715 |
| 0 | 0 | 41,389 | 14,500 | 14,500 | Other Financing Sources | 0 | 0 | 0 |
| \$ 936,655 | 656,206 | 697,595 | 700,911 | 710,395 | Total Revenue | \$ 720,935 | 720,935 | 720,935 |
| | | | | | | | | |
| \$ (764,216) | 0 | 0 | (281,169) | (43,939) | TAX LEVY | \$ 0 | 0 | 0 |

EMPLOYEE BENEFIT INSURANCE

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

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|---------------------|---------------------------|----------------------------|---------------------|-------------------|-----------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 94,873 | 108,406 | 108,406 | 70,578 | 108,406 | Personal Services | \$ 119,429 | 119,429 | 119,429 |
| 374,502 | 498,450 | 545,379 | 237,709 | 513,950 | Contractual Services | 525,250 | 525,250 | 525,250 |
| 12,447 | 39,475 | 39,475 | 6,327 | 54,475 | Supplies and Expense | 26,550 | 26,550 | 26,550 |
| 6,490,331 | 7,350,659 | 7,350,659 | 4,320,509 | 7,350,659 | Fixed Charges | 8,466,639 | 8,466,639 | 8,466,639 |
| 0 | 9,500 | 9,500 | 1,350 | 9,500 | Capital Outlay | 9,500 | 9,500 | 9,500 |
| 0 | 0 | 0 | 0 | 0 | Other Financing Uses | 184,228 | 184,228 | 184,228 |
| \$ 6,972,153 | 8,006,490 | 8,053,419 | 4,636,473 | 8,036,990 | Total Expenditures | \$ 9,331,596 | 9,331,596 | 9,331,596 |
| | | | | | | | | |
| \$ 61,610 | 30,000 | 30,000 | 39,018 | 60,000 | Public Charges for Services | \$ 45,750 | 45,750 | 45,750 |
| 6,833,620 | 7,976,490 | 7,976,490 | 5,426,399 | 8,195,443 | Miscellaneous Revenue | 9,285,846 | 9,285,846 | 9,285,846 |
| 0 | 0 | 46,929 | 0 | 0 | Other Financing Sources | 0 | 0 | 0 |
| \$ 6,895,230 | 8,006,490 | 8,053,419 | 5,465,417 | 8,255,443 | Total Revenues | \$ 9,331,596 | 9,331,596 | 9,331,596 |
| | | | | | | | | |
| \$ 76,923 | 0 | 0 | (828,944) | (218,453) | 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.

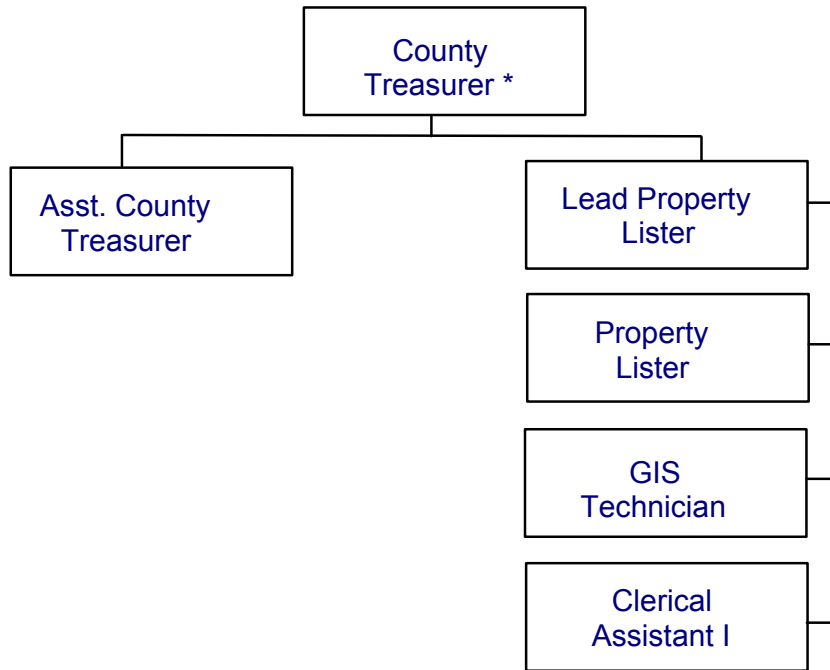
Preparation and Distribution of Assessment Rolls

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

Two Finance Department employees also assist in this department. Wages and benefits for these two employees are included in the Treasurer's Budget.

| Number of Positions (FTE) | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Union (FTE) | 0.00 | 0.00 | 0.00 | 3.00 | 3.00 | 4.00 | 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 | 5.00 | 5.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |

TREASURER

FUND: 100 General Fund
 ORG1: 140 Treasurer

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|------------------------|---------------------------|----------------------------|---------------------|-------------------|---------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 342,797 | 318,597 | 318,597 | 243,188 | 318,597 | Personal Services | \$ 398,750 | 398,750 | 398,750 |
| 95,217 | 105,100 | 105,100 | 54,659 | 105,100 | Contractual Services | 109,100 | 99,100 | 99,100 |
| 17,950 | 30,097 | 30,097 | 9,178 | 30,117 | Supplies and Expense | 31,626 | 25,000 | 25,000 |
| 39,065 | 24,300 | 24,300 | 36,617 | 36,917 | Grants, Contributions & Other | 24,300 | 24,300 | 24,300 |
| 0 | 500 | 500 | 0 | 500 | Capital Outlay | 500 | 500 | 500 |
| \$ 495,029 | 478,594 | 478,594 | 343,642 | 491,231 | Total Expenditures | \$ 564,276 | 547,650 | 547,650 |
| | | | | | | | | |
| \$ 10,777,437 | 7,178,150 | 7,178,150 | 4,986,290 | 7,186,475 | Taxes | \$ 7,178,650 | 8,078,650 | 8,178,650 |
| 6,889,758 | 6,625,031 | 6,625,031 | 1,264,491 | 6,625,031 | Intergov't Grants & Aids | 6,475,000 | 6,018,133 | 6,018,133 |
| 51,194 | 40,000 | 40,000 | 7,877 | 44,900 | Public Charges for Services | 40,000 | 40,000 | 40,000 |
| 1,604 | 2,400 | 2,400 | 0 | 2,400 | Intergov't Charges for Services | 2,400 | 2,400 | 2,400 |
| 1,587,317 | 1,147,144 | 1,147,144 | (174,457) | 390,491 | Miscellaneous Revenue | 1,214,590 | 757,098 | 963,098 |
| \$ 19,307,310 | 14,992,725 | 14,992,725 | 6,084,201 | 14,249,297 | Total Revenue | \$ 14,910,640 | 14,896,281 | 15,202,281 |
| | | | | | | | | |
| \$ (18,812,281) | (14,514,131) | (14,514,131) | (5,740,559) | 13,758,066 | TAX LEVY | \$ (14,346,364) | (14,348,631) | (14,658,631) |

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.

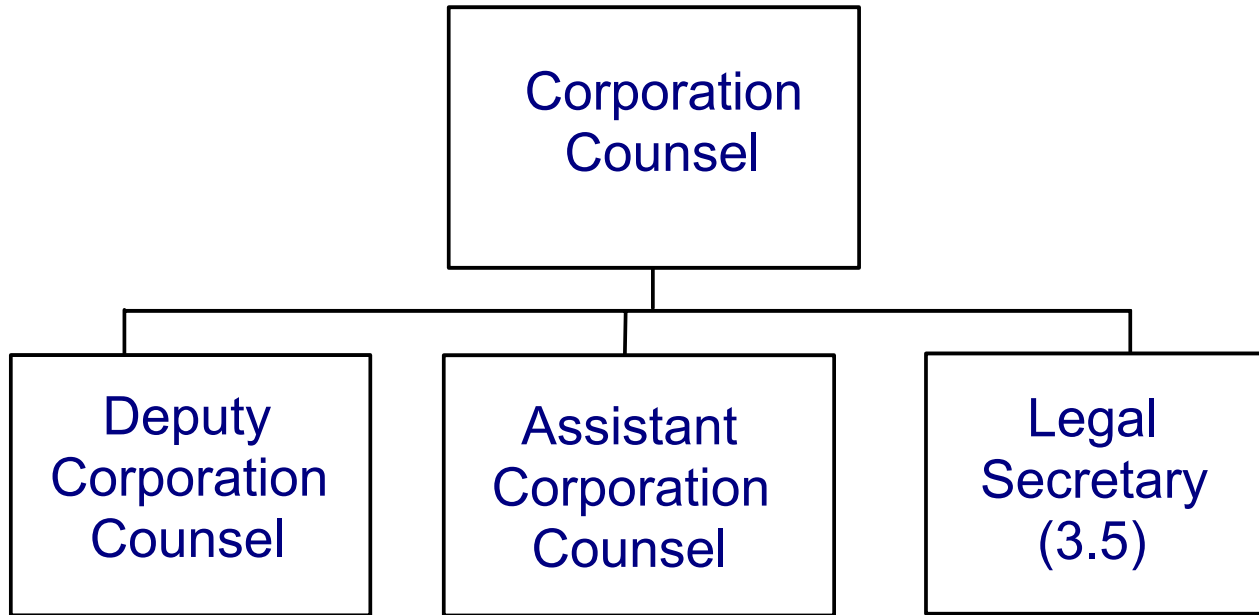
Collections

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



| Number of Positions (FTE) | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Union (FTE) | 3.50 | 3.50 | 3.50 | 3.50 | 4.50 | 4.75 | 5.75 | 5.75 | 4.50 | 4.50 |
| Non-Union (FTE) | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| TOTAL | 5.50 | 5.50 | 5.50 | 5.50 | 6.50 | 6.75 | 7.75 | 7.75 | 6.50 | 6.50 |

CORPORATION COUNSEL

FUND: 100 General Fund
 ORG1: 163 Corporation Counsel

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|-------------------|---------------------------|----------------------------|---------------------|-------------------|---------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 305,624 | 475,153 | 449,774 | 308,720 | 475,153 | Personal Services | \$ 466,957 | 468,310 | 468,310 |
| 3,378 | 6,312 | 6,312 | 2,997 | 6,312 | Contractual Services | 4,388 | 4,388 | 4,388 |
| 25,909 | 25,715 | 23,215 | 14,016 | 25,715 | Supplies and Expense | 19,081 | 19,081 | 19,081 |
| (15,430) | 0 | 0 | 0 | 0 | Grants, Contributions & Other | 0 | 0 | 0 |
| 0 | 400 | 400 | 0 | 400 | Capital Outlay | 0 | 0 | 0 |
| \$ 319,481 | 507,580 | 479,701 | 325,733 | 507,580 | Total Expenditures | \$ 490,426 | 491,779 | 491,779 |
| | | | | | | | | |
| \$ 0 | 204,243 | 204,243 | 31,773 | 206,821 | Intergov't Charges for Services | \$ 220,325 | 220,325 | 220,325 |
| 0 | 0 | 0 | 0 | 0 | Miscellaneous Revenue | 0 | 0 | 0 |
| \$ 0 | 204,243 | 204,243 | 31,773 | 206,821 | Total Revenues | \$ 220,325 | 220,325 | 220,325 |
| | | | | | | | | |
| \$ 319,481 | 303,337 | 275,458 | 293,960 | 300,759 | TAX LEVY | \$ 270,101 | 271,454 | 271,454 |

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.

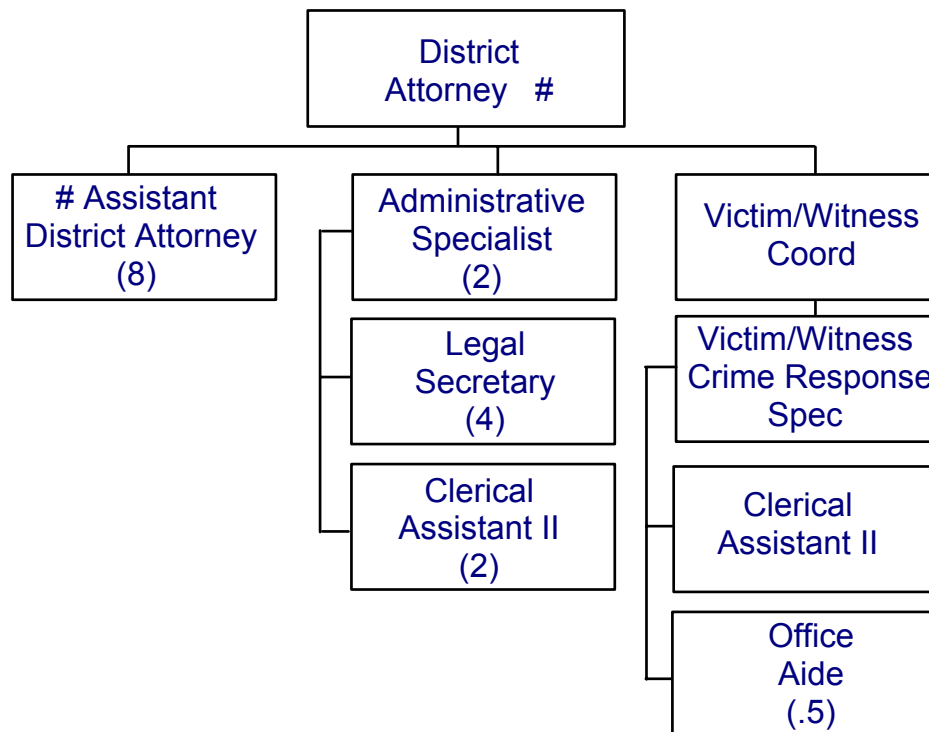
Victim Services

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) | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Union (FTE) | 9.00 | 9.00 | 10.00 | 10.50 | 11.50 | 11.50 | 10.50 | 10.50 | 10.50 | 10.50 |
| Non-Union (FTE) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 2.00 | 2.00 | 2.00 | 1.00 |
| 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 | 6.00 | 6.00 | 7.00 | 7.00 | 7.00 | 8.00 | 8.00 |
| TOTAL | 15.00 | 15.00 | 16.00 | 17.50 | 18.50 | 20.50 | 20.50 | 20.50 | 21.50 | 20.50 |

DISTRICT ATTORNEY

FUND: 100 General Fund
 ORG1: 155 District Attorney

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|-------------------|---------------------------|----------------------------|---------------------|-------------------|---------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 525,867 | 541,839 | 598,640 | 368,869 | 608,640 | Personal Services | \$ 578,142 | 578,142 | 578,142 |
| 109,213 | 55,321 | 167,524 | 71,069 | 162,014 | Contractual Services | 59,811 | 176,361 | 176,361 |
| 56,704 | 58,993 | 60,735 | 22,184 | 56,745 | Supplies and Expense | 54,503 | 52,653 | 52,653 |
| 227 | 300 | 300 | 20 | 300 | Fixed Charges | 300 | 300 | 300 |
| 16,185 | 0 | 1,116 | 200 | 1,116 | Capital Outlay | 0 | 0 | 0 |
| 4,483 | 0 | 0 | 0 | 0 | Other Financing Uses | 0 | 0 | 0 |
| \$ 712,679 | 656,453 | 828,315 | 462,342 | 828,815 | Total Expenditures | \$ 692,756 | 807,456 | 807,456 |
| | | | | | | | | |
| \$ 208,261 | 151,461 | 322,207 | 96,216 | 320,535 | Intergovernmental Grants & Aid | \$ 157,665 | 272,365 | 272,365 |
| 5,902 | 4,000 | 4,000 | 3,977 | 5,000 | Public Charges for Services | 4,000 | 4,000 | 4,000 |
| 0 | 0 | 0 | 0 | 220 | Intergov't Charges for Services | 0 | 0 | 0 |
| 26,196 | 0 | 0 | 0 | 0 | Miscellaneous Revenue | 0 | 0 | 0 |
| 0 | 0 | 1,116 | 0 | 1,116 | Other Financing Sources | 0 | 0 | 0 |
| \$ 240,359 | 155,461 | 327,323 | 100,193 | 326,871 | Total Revenues | \$ 161,665 | 276,365 | 276,365 |
| | | | | | | | | |
| \$ 472,320 | 500,992 | 500,992 | 362,149 | 501,944 | TAX LEVY | \$ 531,091 | 531,091 | 531,091 |

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,

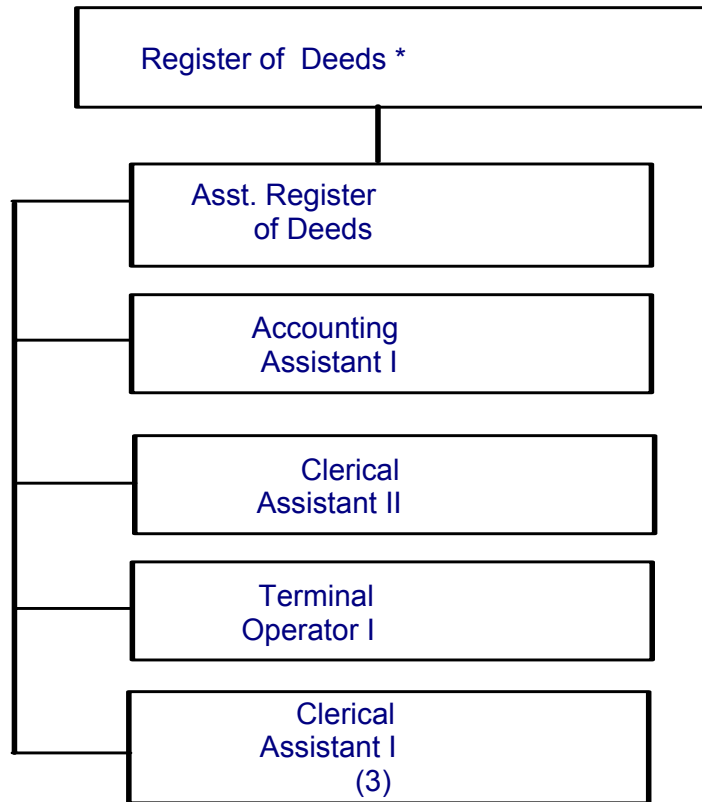
Lis Pendens, certified surveys, federal tax liens and releases; collect for same.

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

| Number of Positions (FTE) | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|---------------------------|-------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Union (FTE) | 7.50 | 9.00 | 9.00 | 6.00 | 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 | 11.00 | 11.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |

REGISTER OF DEEDS

FUND: 100 General Fund
 ORG1: 165 Register of Deeds

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|---------------------|---------------------------|----------------------------|---------------------|-------------------|---------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 425,196 | 440,378 | 440,378 | 316,275 | 440,378 | Personal Services | \$ 463,479 | 463,479 | 463,479 |
| 8,211 | 15,900 | 15,900 | 7,015 | 15,900 | Contractual Services | 15,900 | 15,900 | 15,900 |
| 17,546 | 26,286 | 26,286 | 10,292 | 29,286 | Supplies and Expense | 29,286 | 26,286 | 26,286 |
| 0 | 900 | 900 | 0 | 900 | Fixed Charges | 900 | 900 | 900 |
| 0 | 0 | 0 | 42,351 | 0 | Grants, Contributions, & Other | 0 | 0 | 0 |
| 0 | 0 | 139,518 | 40,760 | 89,518 | Capital Outlay | 0 | 0 | 0 |
| 29,486 | 30,486 | 30,486 | 30,486 | 30,486 | Other Financing Uses | 30,370 | 30,370 | 30,370 |
| \$ 480,439 | 513,950 | 653,468 | 447,179 | 606,468 | Total Expenditures | \$ 539,935 | 536,935 | 536,935 |
| | | | | | | | | |
| \$ 235,585 | 200,000 | 200,000 | 195,993 | 252,800 | Taxes | \$ 200,000 | 200,000 | 200,000 |
| 730,822 | 454,459 | 454,459 | 687,301 | 939,000 | Public Charges for Services | 450,219 | 470,219 | 470,219 |
| 49,546 | 45,000 | 45,000 | 37,734 | 61,000 | Intergov't Charges for Services | 45,000 | 45,000 | 45,000 |
| 51 | 0 | 0 | 466 | 466 | Miscellaneous Revenues | 0 | 0 | 0 |
| 0 | 0 | 139,518 | 0 | 0 | Other Financing Sources | 0 | 0 | 0 |
| \$ 1,016,004 | 699,459 | 838,977 | 921,494 | 1,253,266 | Total Revenues | \$ 695,219 | 715,219 | 715,219 |
| | | | | | | | | |
| \$ (535,565) | (185,509) | (185,509) | (474,315) | (646,798) | TAX LEVY | \$ (155,284) | (178,284) | (178,284) |

THIS PAGE LEFT BLANK INTENTIONALLY

CONSERVATION, PLANNING AND ZONING DEPARTMENT

MISSION STATEMENT

The Marathon County Conservation, Planning and Zoning Department's mission is to create, advocate and implement strategies to conserve natural and community resources.

The 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 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, recreation, transportation, financial management and organizational charge, and investment in physical resources.

PLANNING

Program / Services

Comprehensive Planning

The 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 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.

Transportation Planning

The 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.

Capital Improvement Plan (CIP)

The 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. This responsibility extends from initial concept through construction and closeout.

Current Planning

The Department expends staff resources in a number of areas that can be categorized as current planning. These areas vary widely and include special requests from internal and external sources and assisting the County Administrator's Office in organizational reviews (PET).

REGULATORY SERVICES

Comprehensive Zoning

The program began in 1971 when the County Board adopted the current Zoning Ordinance. The Department offers 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 On-Site Waste System

This program oversees the location, design, installation and maintenance of holding and on-site sewage disposal systems in the unsewered areas of Marathon County.

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 regulates site repair of non-metallic mining 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.

Animal Waste Ordinance

This program enforces an ordinance that safeguards the County's water resources by ensuring that the containment and distribution of livestock waste is conducted safely and appropriately through the regulation of construction and management of animal manure storage facilities.

CONSERVATION

Program / Services

The Department administrative and technical support for the Nutrient Management Program, the Soil Erosion Control Program, and General Conservation Programming. The Department works closely with state and federal agencies and their staff to coordinate conservation programming that protects soil and water resources.

I. Nutrient Management Program

The **Animal Waste Management Ordinance Project** regulates the construction and management of animal manure storage facilities. The staff provides technical design, plan review, and project oversight to activities regulated by the Ordinance to assure that specified engineering standards and management criteria are satisfied.

The **Management Intensive Grazing (MIG) Project** promotes the feasibility of grazing based livestock farming as a profitable way of farming that enhances lifestyles while protecting and improving the environment through the use of Best Management Practices.

The **Lower Big Rib River Watershed Project and Upper Yellow River Watershed Project** provide targeted and enhanced technical services to drainage watersheds that have been identified with degraded water resources due to non-point source pollutant loads such as soil erosion and sediment, manure mismanagement, and storm water runoff through the use of Best Management Practices.

The **Targeted Resource Management (TRM) Project** is aimed at identifying and correcting locally significant resource problems that are impacting water quality as a

result of agricultural runoff through the use of Best Management Practices.

The **Land and Water Resource Management Project** is aimed at identifying and correcting locally significant resource problems that are impacting the quality of soil and water resources as a result of agricultural activities.

The **Nutrient Management Planning Project** provides educational and technical planning assistance to landowners, educators, and agronomist in the development of Nutrient Management Plans (NMPs).

II. **Soil Erosion Control Program**

The **Farmland Preservation Project** provides conservation planning assistance to landowners participating in the State's Farmland Preservation Program.

The **Soil Erosion Transect Survey Project** provides an annual inventory and evaluation of soil erosion within the County.

The **Management Intensive Grazing (MIG) Project** works to control soil erosion through the use of Best Management Practices. This project is more detailed under the Nutrient Management Program.

The **Lower Big Rib River Watershed Project and Upper Yellow River Watershed Project** works to control soil erosion through the use of Best Management Practices. This project is more detailed under the Nutrient Management Program.

The **Land and Water Resource Management Project** works to control soil erosion through the use of Best Management Practices. This project is more detailed under the Nutrient Management Program.

The **Conservation Reserve Enhancement Program (CREP) Project** is a collaborative effort between the USDA-Natural Resources Conservation Service (NRCS), Farm Services Agency (FSA), WI Department of Agriculture, Trade, and Consumer Protection (DATCP), and Marathon County to convert environmentally sensitive cropland to riparian buffers, wetlands, grassland buffers, and other conservation practices.

III. **General Conservation Programming**

The **Wildlife Damage Program** provides abatement techniques, abatement material, and financial compensation relief to landowners within the county that suffer crop damages and losses due to wildlife activities.

The **Lake District Project** provides technical and educational support to the Mayflower Lake and Bass Lake Districts for the purpose of promoting the adoption of sound environmental practices by residents along the developed lakeshore and by agricultural producers surrounding the lakes whose lands drain into the lakes.

The **Conservation Education Project** serves to provide area schools access to professional staff for the purpose of supporting their environmental curriculum. Additionally, the conservation staff offers both technical and general presentations to classrooms, contractors, volunteer groups, producer groups, and industry trade groups around the county on topics related to soil and water resource protection, current resource concerns, program compliance requirements, and technical planning information.

TECHNICAL SERVICES

Program / Services

Geographic Information Systems

The Department has been working with GIS, a computerized mapping and land records related database integration since 1991. The 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.

Land Division Regulations Program

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.

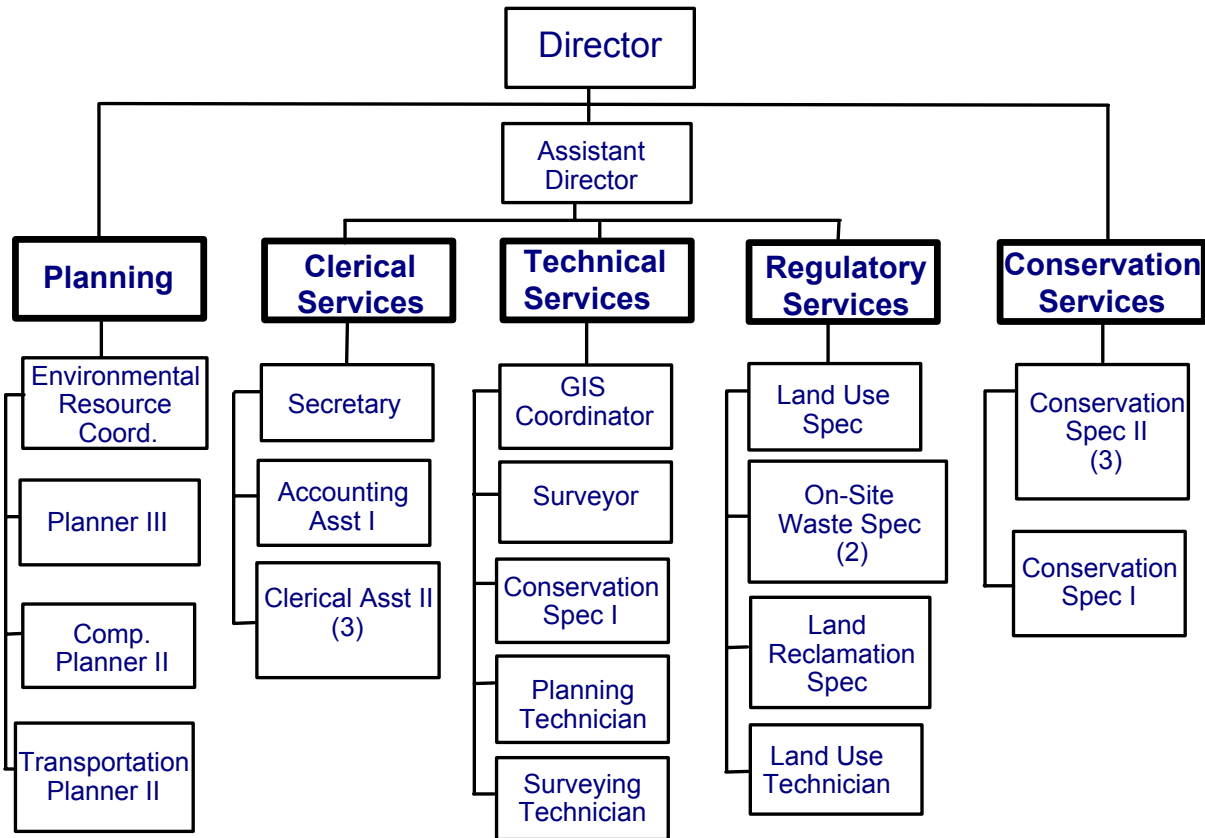
County Surveyor

The county surveyor 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.

Rural Addressing

By state statute and county ordinance, the Department is responsible for maintaining accurate rural address information. The Department also works closely with the Sheriff's Department to maintain the accuracy and efficiency of the E-911 system.

CONSERVATION, PLANNING & ZONING



Note: In 2003, Land Conservation, Planning and Zoning merged into one department

| Number of Positions (FTE) | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Union (FTE) | 21.00 | 22.50 | 22.75 | 23.75 | 23.75 | 24.00 | 24.00 | 25.00 | 23.00 | 22.00 |
| Non-Union (FTE) | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| TOTAL | 24.00 | 25.50 | 25.75 | 26.75 | 26.75 | 27.00 | 27.00 | 28.00 | 26.00 | 25.00 |

CONSERVATION, PLANNING & ZONING

FUND: 100 General Fund
 ORG1: 170 Conservation, Planning & Zoning

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|---------------------|---------------------------|----------------------------|---------------------|-------------------|--------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 1,217,379 | 1,273,345 | 1,273,345 | 847,870 | 1,273,345 | Personal Services | \$ 1,347,862 | 1,345,361 | 1,345,361 |
| 662,187 | 901,592 | 851,688 | 255,348 | 850,558 | Contractual Services | 40,561 | 36,186 | 36,186 |
| 68,937 | 91,131 | 97,031 | 31,651 | 93,306 | Supplies and Expense | 85,796 | 84,696 | 84,696 |
| 2,281 | 2,781 | 2,781 | 2,729 | 2,731 | Fixed Charges | 2,955 | 2,955 | 2,955 |
| 109,225 | 80,350 | 80,350 | 0 | 113,350 | Capital Outlay | 120,350 | 120,350 | 120,350 |
| 0 | 500 | 500 | 0 | 18,500 | Other Financing Uses | 500 | 500 | 500 |
| \$ 2,060,009 | 2,349,699 | 2,305,695 | 1,137,598 | 2,351,790 | Total Expenditures | \$ 1,598,024 | 1,590,048 | 1,590,048 |
| | | | | | | | | |
| \$ 348,001 | 942,300 | 883,251 | 218,357 | 903,847 | Intergov't Grants & Aids | \$ 120,000 | 120,000 | 120,000 |
| 229,950 | 209,000 | 209,000 | 164,936 | 209,000 | Licenses & Permits | 210,000 | 220,000 | 220,000 |
| 156,509 | 163,303 | 163,303 | 91,904 | 158,606 | Public Charges for Service | 194,742 | 188,559 | 188,559 |
| 81,970 | 93,183 | 93,183 | 35,129 | 91,191 | Intergov't Charges for Service | 100,498 | 101,335 | 101,335 |
| 3,010 | 2,751 | 2,751 | (123) | 2,862 | Miscellaneous Revenue | 0 | 0 | 0 |
| 0 | 30,786 | 45,831 | 0 | 5,000 | Other Financing Sources | 30,370 | 30,370 | 30,370 |
| \$ 819,440 | 1,441,323 | 1,397,319 | 510,203 | 1,370,506 | Total Revenues | \$ 655,610 | 660,264 | 660,264 |
| | | | | | | | | |
| \$ 1,240,569 | 908,376 | 908,376 | 627,395 | 981,284 | TAX LEVY | \$ 942,414 | 929,784 | 929,784 |

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.

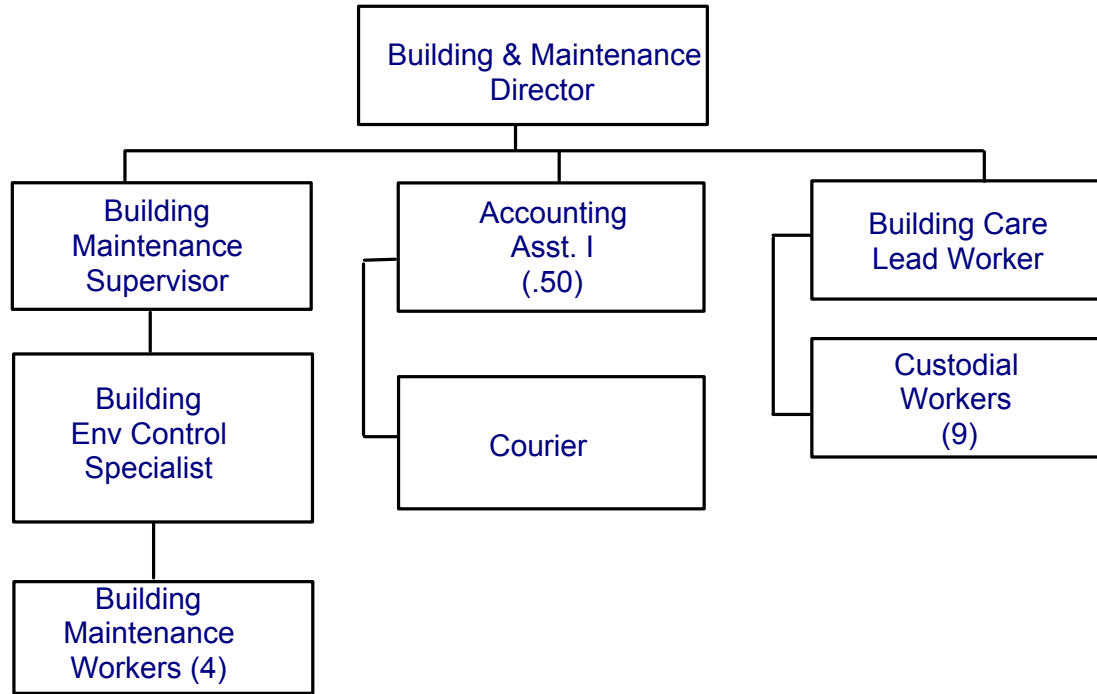
Custodial

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



| Number of Positions (FTE) | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Union (FTE) | 13.00 | 17.00 | 17.00 | 19.00 | 19.00 | 19.00 | 17.50 | 17.50 | 16.50 | 16.50 |
| Non-Union (FTE) | 1.75 | 1.75 | 1.75 | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| TOTAL | 14.75 | 18.75 | 18.75 | 20.00 | 20.00 | 20.00 | 19.50 | 19.50 | 18.50 | 18.50 |

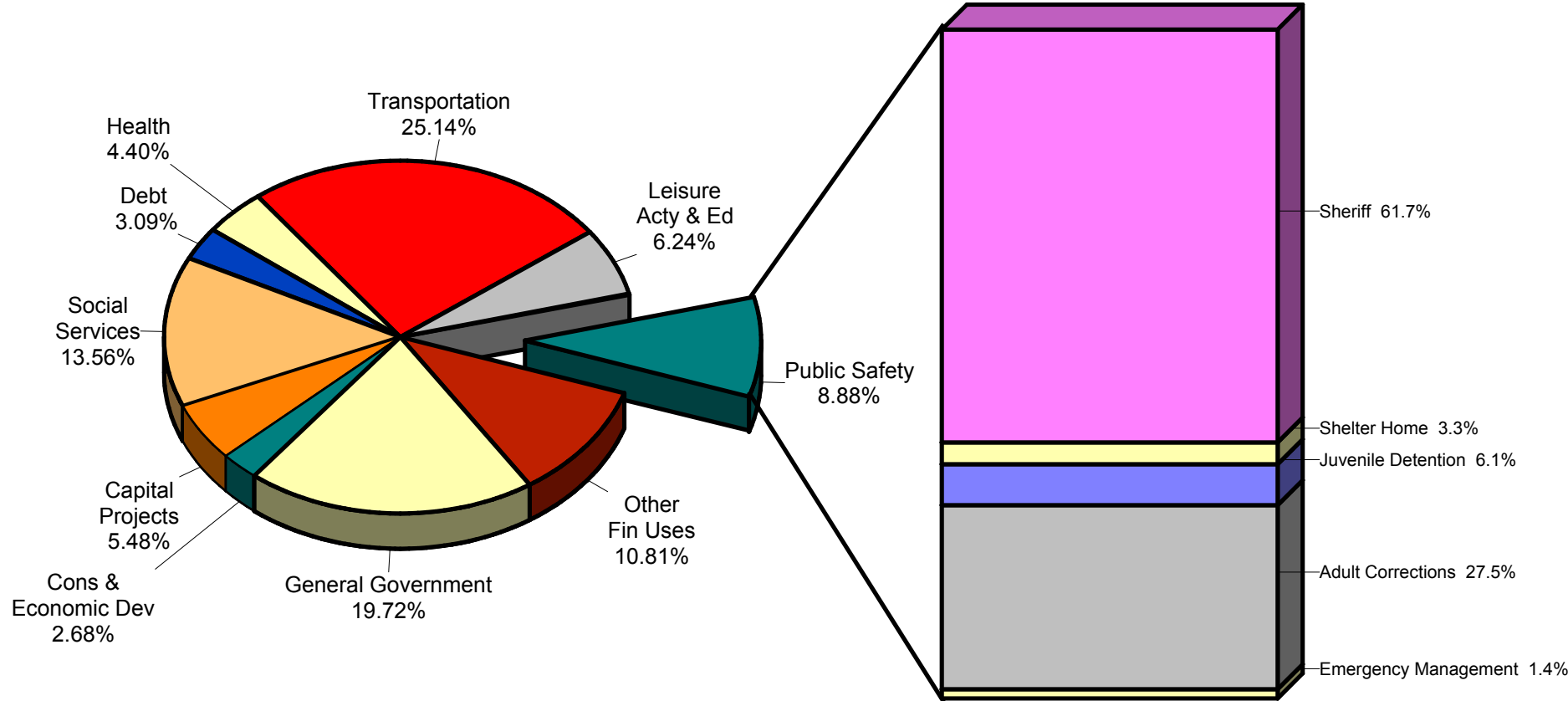
BUILDING MAINTENANCE

FUND: 100 General Fund
 ORG1: 195 Building Maintenance

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|---------------------|---------------------------|----------------------------|---------------------|-------------------|---------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 821,671 | 1,041,689 | 1,041,689 | 675,425 | 1,041,689 | Personal Services | \$ 1,125,122 | 1,125,122 | 1,125,122 |
| 580,403 | 691,003 | 691,003 | 370,672 | 689,283 | Contractual Services | 737,295 | 709,795 | 709,795 |
| 84,014 | 86,245 | 86,245 | 42,571 | 87,900 | Supplies and Expense | 83,615 | 83,615 | 83,615 |
| 15,345 | 20,450 | 20,450 | 13,806 | 20,450 | Building Materials | 19,250 | 19,250 | 19,250 |
| 2,855 | 3,743 | 3,743 | 4,383 | 3,743 | Fixed Charges | 4,494 | 4,494 | 4,494 |
| (46,485) | 0 | 0 | 0 | 0 | Grants, Contributions & Other | 0 | 0 | 0 |
| 7,281 | 8,000 | 8,000 | 924 | 8,000 | Capital Outlay | 6,000 | 6,000 | 6,000 |
| \$ 1,465,084 | 1,851,130 | 1,851,130 | 1,107,781 | 1,851,065 | Total Expenditures | \$ 1,975,776 | 1,948,276 | 1,948,276 |
| | | | | | | | | |
| \$ 0 | 10,000 | 10,000 | 10,000 | 10,000 | Intergov't Charges for Services | \$ 10,000 | 10,000 | 10,000 |
| 26,233 | 26,900 | 26,900 | 22,323 | 27,200 | Miscellaneous Revenue | 26,900 | 26,900 | 26,900 |
| \$ 26,233 | 36,900 | 36,900 | 32,323 | 37,200 | Total Revenues | \$ 36,900 | 36,900 | 36,900 |
| | | | | | | | | |
| \$ 1,438,851 | 1,814,230 | 1,814,230 | 1,075,458 | 1,813,865 | TAX LEVY | \$ 1,938,876 | 1,911,376 | 1,911,376 |

MARATHON COUNTY

2004 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

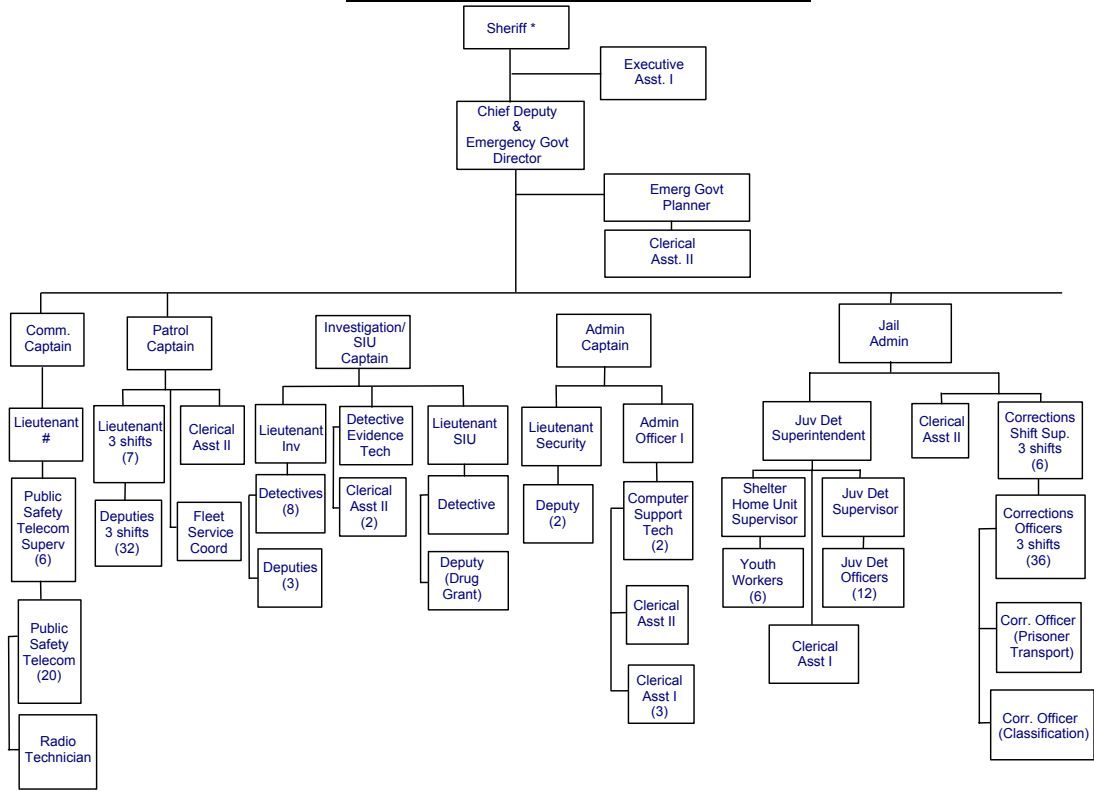
- ▶ Maintain records as required
- ▶ Assign/monitor Huber inmates
- ▶ Assign/work with electronic monitor programming

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

Lieutenant abolished upon retirement

| Number of Positions (FTE) | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|---------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Union (FTE) | 132.00 | 132.00 | 128.00 | 154.50 | 164.50 | 165.50 | 165.50 | 166.50 | 163.50 | 163.00 |
| Non-Union (FTE) | 3.50 | 3.50 | 8.50 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| Elected | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| TOTAL | 136.50 | 136.50 | 137.50 | 165.50 | 175.50 | 176.50 | 176.50 | 177.50 | 174.50 | 174.00 |

SHERIFF

FUND: 100 General Fund
 ORG1: 610 Sheriff Department

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|--------------------|---------------------------|----------------------------|---------------------|-------------------|---------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$6,587,226 | 6,873,857 | 6,881,766 | 4,529,746 | 6,883,166 | Personal Services | \$ 6,774,609 | 7,568,333 | 7,568,333 |
| 344,376 | 355,585 | 398,702 | 213,778 | 419,650 | Contractual Services | 343,774 | 285,977 | 285,977 |
| 476,597 | 592,181 | 729,918 | 280,083 | 672,581 | Supplies and Expense | 621,469 | 585,859 | 585,859 |
| 38,666 | 27,527 | 27,527 | 26,855 | 29,313 | Fixed Charges | 26,301 | 26,301 | 26,301 |
| 47,363 | 3,400 | 43,429 | 20,580 | 43,429 | Grants, Contributions & Other | 13,414 | 13,414 | 13,414 |
| 470,058 | 362,289 | 430,058 | 260,962 | 425,428 | Capital Outlays | 466,624 | 377,835 | 377,835 |
| \$7,964,286 | 8,214,839 | 8,511,400 | 5,332,004 | 8,473,567 | Total Expenditures | \$ 8,246,191 | 8,857,719 | 8,857,719 |
| | | | | | | | | |
| \$ 437,246 | 156,043 | 340,878 | 169,978 | 367,890 | Intergov't Grants & Other | \$ 131,180 | 133,346 | 133,346 |
| 4,823 | 900 | 900 | 3,060 | 3,560 | Fines, Forfeits, and Penalties | 900 | 900 | 900 |
| 187,361 | 132,500 | 132,500 | 137,270 | 151,195 | Public Charges for Services | 128,000 | 238,000 | 238,000 |
| 817 | 0 | 0 | 1,710 | 1,710 | Intergov't Charges for Services | 0 | 0 | 0 |
| 40,146 | 46,100 | 46,100 | 20,895 | 48,250 | Miscellaneous Revenue | 44,600 | 44,600 | 44,600 |
| 1,537 | 115,222 | 239,619 | 8,895 | 8,895 | Other Financing Sources | 119,803 | 119,803 | 119,803 |
| \$ 671,930 | 450,765 | 759,997 | 341,808 | 581,500 | Total Revenues | \$ 424,483 | 536,649 | 536,649 |
| | | | | | | | | |
| \$7,292,356 | 7,764,074 | 7,751,403 | 4,990,196 | 7,892,067 | TAX LEVY | \$ 7,821,708 | 8,321,070 | 8,321,070 |

THIS PAGE LEFT BLANK INTENTIONALLY

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

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|-------------------|---------------------------|----------------------------|---------------------|-------------------|-------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 121,388 | 111,865 | 111,865 | 75,364 | 111,865 | Personal Services | \$ 119,762 | 122,504 | 122,504 |
| 3,271 | 8,975 | 32,364 | 8,445 | 33,914 | Contractual Services | 10,175 | 10,175 | 10,175 |
| 97,140 | 38,355 | 69,736 | 41,405 | 63,136 | Supplies and Expense | 45,530 | 45,530 | 45,530 |
| 1,100 | 1,188 | 1,188 | 1,188 | 1,188 | Fixed Charges | 1,247 | 1,247 | 1,247 |
| 11,301 | 18,500 | 18,500 | 9,858 | 18,500 | Grants, Contributions & Other | 18,500 | 18,500 | 18,500 |
| 0 | 600 | 120,961 | 46,712 | 115,361 | Capital Outlay | 600 | 600 | 600 |
| \$ 234,200 | 179,483 | 354,614 | 182,972 | 343,964 | Total Expenditures | \$ 195,814 | 198,556 | 198,556 |
| | | | | | | | | |
| \$ 122,668 | 69,850 | 240,181 | 43,130 | 242,431 | Intergov't Grant & Other | \$ 69,961 | 92,919 | 92,919 |
| 9,863 | 0 | 0 | 0 | 0 | Public Charges for Service | 0 | 0 | 0 |
| 0 | 16,042 | 16,042 | 0 | 16,042 | Miscellaneous Revenue | 0 | 0 | 0 |
| 0 | 0 | 4,800 | 0 | 0 | Other Financing Sources | 0 | 0 | 0 |
| \$ 132,531 | 85,892 | 261,023 | 43,130 | 258,473 | Total Revenues | \$ 69,961 | 92,919 | 92,919 |
| | | | | | | | | |
| \$ 101,669 | 93,591 | 93,591 | 139,842 | 85,491 | TAX LEVY | \$ 125,853 | 105,637 | 105,637 |

ADULT CORRECTIONAL

FUND: 100 General Fund
 ORG1: 650 Adult Correctional

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|---------------------|---------------------------|----------------------------|---------------------|-------------------|--------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 2,272,220 | 2,554,239 | 2,554,239 | 1,659,705 | 2,556,799 | Personal Services | \$ 2,570,685 | 2,707,246 | 2,707,246 |
| 966,301 | 1,005,655 | 1,043,415 | 558,905 | 1,043,415 | Contractual Services | 1,160,035 | 1,124,535 | 1,124,535 |
| 119,716 | 122,809 | 172,375 | 60,665 | 121,432 | Supplies and Expense | 118,432 | 103,372 | 103,372 |
| 91,034 | 19,200 | 19,200 | 2,470 | 19,200 | Building Materials | 19,200 | 14,200 | 14,200 |
| 1,877 | 592 | 592 | 592 | 592 | Fixed Charges | 318 | 318 | 318 |
| \$ 3,451,148 | 3,702,495 | 3,789,821 | 2,282,337 | 3,741,438 | Total Expenditures | \$ 3,868,670 | 3,949,671 | 3,949,671 |
| | | | | | | | | |
| \$ 96 | 0 | 0 | 60 | 100 | Taxes | \$ 0 | 0 | 0 |
| 36,001 | 9,900 | 43,884 | 13,231 | 46,444 | Intergovernmental Grants & Aid | 0 | 0 | 0 |
| 668,776 | 589,640 | 589,640 | 341,657 | 604,860 | Public Charges for Services | 561,100 | 651,100 | 651,100 |
| 15,736 | 0 | 0 | 10,671 | 11,000 | Miscellaneous Revenue | 0 | 0 | 0 |
| 3,132 | 8,107 | 61,449 | 3,776 | 3,776 | Other Financing Sources | 8,107 | 8,107 | 8,107 |
| \$ 723,741 | 607,647 | 694,973 | 369,395 | 666,180 | Total Revenues | \$ 569,207 | 659,207 | 659,207 |
| | | | | | | | | |
| \$ 2,727,407 | 3,094,848 | 3,094,848 | 1,912,942 | 3,075,258 | TAX LEVY | \$ 3,299,463 | 3,290,464 | 3,290,464 |

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

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|-------------------|---------------------------|----------------------------|---------------------|-------------------|--------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 687,791 | 758,735 | 758,735 | 486,916 | 758,735 | Personal Services | \$ 779,562 | 799,119 | 799,119 |
| 74,459 | 129,203 | 129,203 | 31,621 | 154,352 | Contractual Services | 99,336 | 50,900 | 50,900 |
| 14,066 | 36,094 | 36,094 | 6,979 | 36,094 | Supplies and Expense | 29,600 | 25,300 | 25,300 |
| 24 | 3,000 | 3,000 | 235 | 3,000 | Building Materials | 2,000 | 1,500 | 1,500 |
| 350 | 888 | 888 | 888 | 888 | Fixed Charges | 950 | 950 | 950 |
| \$ 776,690 | 927,920 | 927,920 | 526,639 | 953,069 | Total Expenditures | \$ 911,448 | 877,769 | 877,769 |
| | | | | | | | | |
| \$ 12,271 | 0 | 0 | 5,149 | 5,149 | Intergovt Grants & Aid | \$ 11,000 | 11,000 | 11,000 |
| 161,580 | 187,000 | 187,000 | 100,620 | 191,000 | Public Charges for Services | 103,000 | 104,500 | 104,500 |
| 0 | 10,000 | 10,000 | 0 | 0 | Intergovt Charges for Services | 0 | 0 | 0 |
| \$ 173,851 | 197,000 | 197,000 | 105,769 | 196,149 | Total Revenues | \$ 114,000 | 115,500 | 115,500 |
| | | | | | | | | |
| \$ 602,839 | 730,920 | 730,920 | 420,870 | 756,920 | TAX LEVY | \$ 797,448 | 762,269 | 762,269 |

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

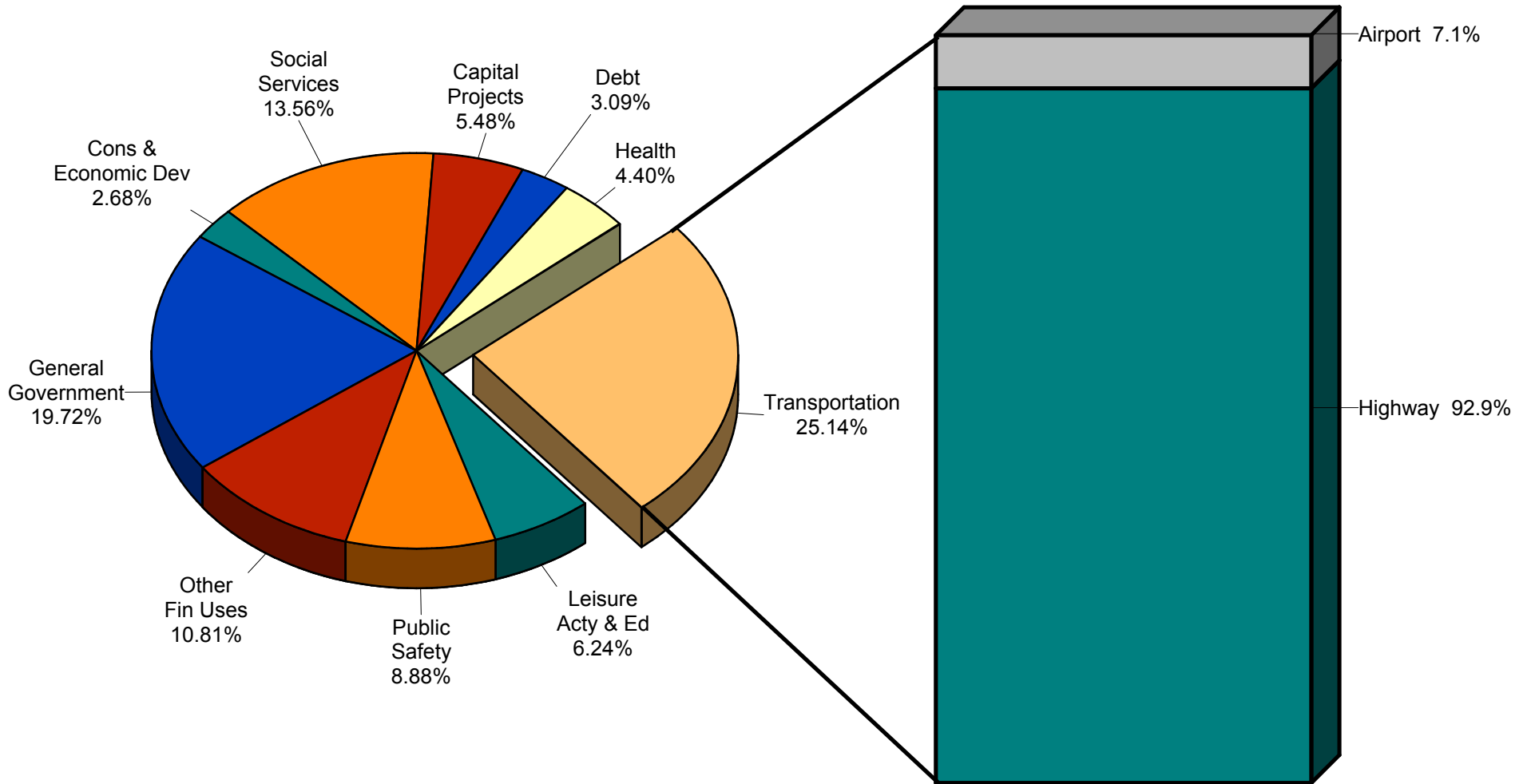
FUND: 100 General Fund
 ORG1: 254 Shelter Home - Sheriff

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|-------------------|---------------------------|----------------------------|---------------------|-------------------|---------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 549,720 | 47,836 | 370,422 | 277,431 | 370,422 | Personal Services | \$ 419,577 | 419,577 | 419,577 |
| 24,507 | 319,886 | 36,100 | 11,608 | 102,318 | Contractual Services | 29,900 | 29,900 | 29,900 |
| 6,773 | 7,925 | 27,828 | 2,641 | 33,715 | Supplies and Expense | 19,315 | 18,315 | 18,315 |
| 492 | 0 | 740 | 166 | 1,850 | Building Materials | 650 | 650 | 650 |
| 0 | 0 | 250 | 0 | 450 | Fixed Charges | 250 | 250 | 250 |
| \$ 581,492 | 375,647 | 435,340 | 291,846 | 508,755 | Total Expenditures | \$ 469,692 | 468,692 | 468,692 |
| | | | | | | | | |
| \$ 7,650 | 0 | 0 | 2,956 | 2,956 | Intergov't Grants & Aid | \$ 10,000 | 10,000 | 10,000 |
| 95,903 | 0 | 50,800 | 43,087 | 120,000 | Public Charges for Services | 64,000 | 64,000 | 64,000 |
| 0 | 0 | 0 | 449 | 500 | Intergov't Charges for Services | 0 | 0 | 0 |
| 480 | 1,200 | 1,200 | 0 | 1,200 | Miscellaneous Revenue | 1,200 | 1,200 | 1,200 |
| 0 | 0 | 8,893 | 0 | 0 | Other Financing Sources | 0 | 0 | 0 |
| \$ 104,033 | 1,200 | 60,893 | 46,492 | 124,656 | Total Revenues | \$ 75,200 | 75,200 | 75,200 |
| | | | | | | | | |
| \$ 477,459 | 374,447 | 374,447 | 245,354 | 384,099 | TAX LEVY | \$ 394,492 | 393,492 | 393,492 |

THIS PAGE LEFT BLANK INTENTIONALLY

MARATHON COUNTY

2004 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.

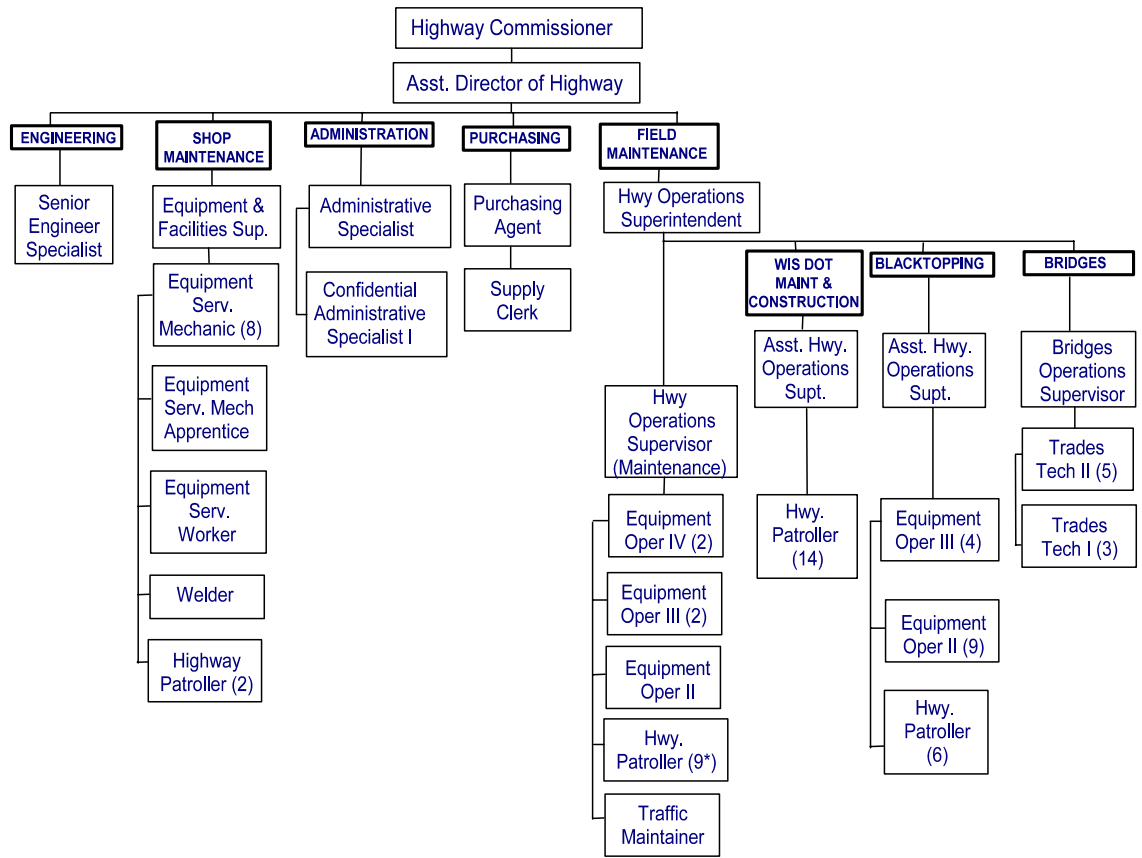
STP Program

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



* Effective 9/1/04 - new position created.

Note: Reporting relationship changes at different times of the year.

| Number of Positions (FTE) | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Union (FTE) | 78.00 | 78.00 | 78.00 | 79.00 | 79.00 | 79.00 | 79.00 | 79.00 | 71.00 | 72.00 |
| 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 | 89.00 | 89.00 | 89.00 | 89.00 | 89.00 | 81.00 | 82.00 |

HIGHWAY

FUND: 800 Highway
 ORG1: 265 County Highway

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|---------------------|---------------------------|----------------------------|---------------------|-------------------|--------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 6,532,492 | 10,331,144 | 10,331,144 | 4,632,565 | 10,303,439 | Personal Services | \$ 11,371,628 | 11,390,693 | 11,390,693 |
| 1,060,346 | 179,600 | 179,600 | 1,067,077 | 1,122,183 | Contractual Services | 183,092 | 183,092 | 183,092 |
| 843,764 | 1,998,675 | 1,998,675 | 954,548 | 2,001,134 | Supplies and Expense | 2,035,983 | 2,035,983 | 2,035,983 |
| 5,929,471 | 16,725,871 | 16,725,871 | 3,165,969 | 16,517,046 | Building Material | 19,179,593 | 17,229,589 | 17,229,589 |
| 4,012,431 | 4,970,782 | 4,970,782 | 1,793,567 | 5,094,399 | Fixed Charges | 5,553,841 | 5,353,817 | 5,353,817 |
| 134,280 | 2,599,702 | 3,399,702 | 8,643,958 | 8,721,571 | Capital Outlay | 1,960,000 | 1,577,671 | 1,577,671 |
| (5,750,945) | 0 | 0 | 0 | 0 | Other Financing Uses | 0 | 0 | 0 |
| \$12,761,839 | 36,805,774 | 37,605,774 | 20,257,684 | 43,759,772 | Total Expenditures | \$ 40,284,137 | 37,770,845 | 37,770,845 |
| | | | | | | | | |
| \$ 5,872,768 | 11,205,505 | 11,205,505 | 6,584,580 | 16,328,423 | Intergov't Grants & Other | \$ 6,660,000 | 7,407,700 | 7,407,700 |
| 11,952 | 7,500 | 7,500 | 8,010 | 7,500 | Licenses and Permits | 7,500 | 7,500 | 7,500 |
| 16 | 0 | 0 | 0 | 0 | Public Charges for Service | 0 | 0 | 0 |
| 3,573,323 | 15,828,672 | 15,828,672 | 5,666,750 | 15,824,724 | Intergov't Charges for Service | 13,844,977 | 13,844,977 | 13,844,977 |
| 392,751 | 1,463,000 | 1,463,000 | 378,303 | 640,882 | Miscellaneous Revenue | 447,000 | 166,065 | 166,065 |
| 3,200,690 | 925,000 | 1,725,000 | 800,000 | 800,000 | Other Financing Sources | 8,693,650 | 8,693,650 | 8,693,650 |
| \$13,051,500 | 29,429,677 | 30,229,677 | 13,437,643 | 33,601,529 | Total Revenues | \$ 29,653,127 | 30,119,892 | 30,119,892 |
| | | | | | | | | |
| \$ (289,662) | 7,376,097 | 7,376,097 | 6,820,041 | 10,158,243 | TAX LEVY | \$ 10,631,010 | 7,650,953 | 7,650,953 |

THIS PAGE LEFT BLANK INTENTIONALLY

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.

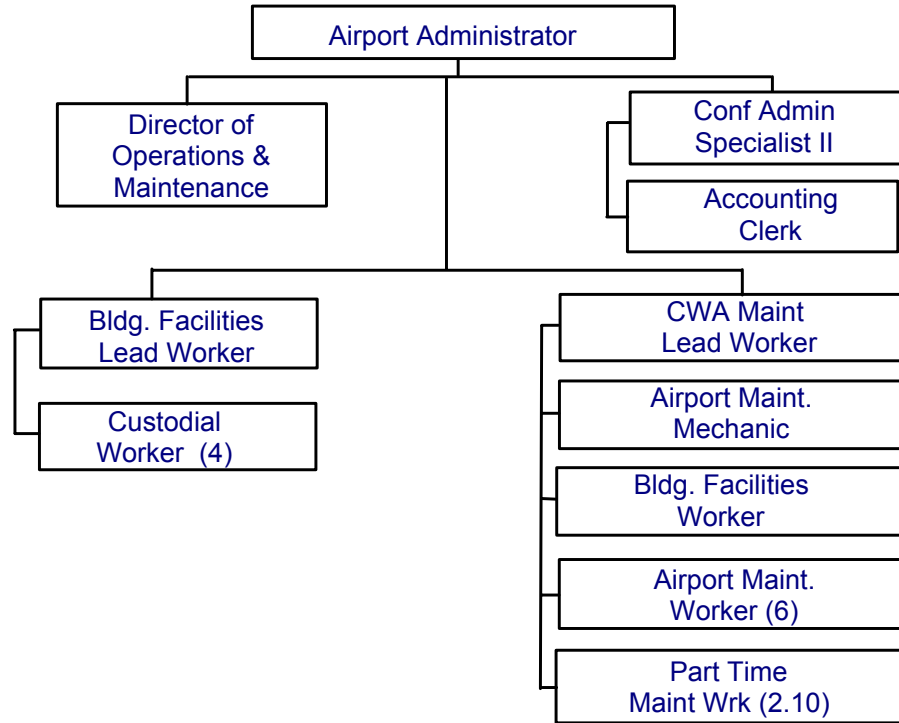
Tenant leasing

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) | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Union (FTE) | 15.00 | 16.50 | 16.50 | 16.50 | 17.50 | 18.50 | 18.10 | 18.10 | 18.10 | 17.10 |
| Non-Union (FTE) | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| TOTAL | 17.00 | 18.50 | 18.50 | 18.50 | 19.50 | 20.50 | 21.10 | 21.10 | 21.10 | 20.10 |

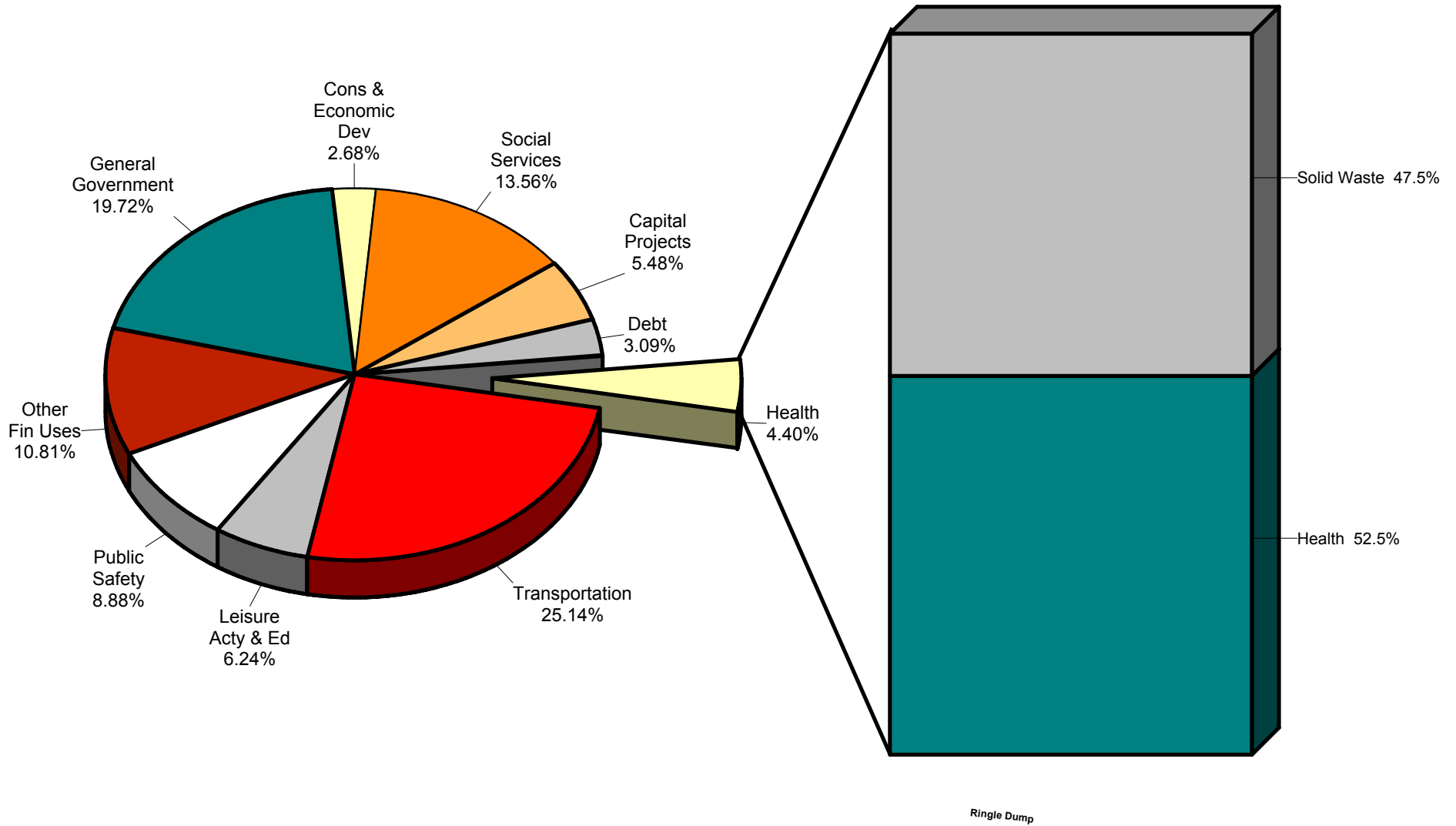
AIRPORT

FUND: 700 Airport
 ORG1: 300 Central Wisconsin Airport

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|---------------------|---------------------------|----------------------------|---------------------|-------------------|--------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 1,042,946 | 1,095,059 | 1,095,059 | 714,803 | 1,095,059 | Personal Services | \$ 1,187,336 | 1,187,336 | 1,187,336 |
| 645,398 | 562,398 | 562,398 | 469,652 | 696,791 | Contractual Services | 642,553 | 642,553 | 642,553 |
| 191,325 | 224,826 | 224,826 | 138,198 | 198,507 | Supplies and Expense | 239,172 | 239,222 | 239,222 |
| 13,030 | 21,110 | 21,110 | 8,376 | 17,999 | Building Materials | 21,110 | 21,110 | 21,110 |
| 422,768 | 55,068 | 55,068 | 51,028 | 51,028 | Fixed Charges | 54,747 | 54,747 | 54,747 |
| 10,647 | 269,300 | 824,300 | 81,969 | 881,834 | Capital Outlay | 104,100 | 104,100 | 104,100 |
| 481,236 | 489,861 | 661,505 | 489,861 | 489,861 | Other Financing Uses | 668,585 | 636,374 | 636,374 |
| \$ 2,807,350 | 2,717,622 | 3,444,266 | 1,953,887 | 3,431,079 | Total Expenditures | \$ 2,917,603 | 2,885,442 | 2,885,442 |
| | | | | | | | | |
| \$ 217 | 0 | 0 | 169 | 200 | Taxes | \$ 0 | 0 | 0 |
| 2,759,674 | 2,196,601 | 2,196,601 | 1,638,775 | 2,676,644 | Public Charges for Service | 2,277,150 | 2,277,150 | 2,277,150 |
| 434,921 | 298,500 | 298,500 | 331,906 | 432,239 | Intergov't Charges for Service | 302,000 | 302,000 | 302,000 |
| 149,753 | 0 | 0 | 41,402 | 41,445 | Miscellaneous Revenue | 0 | 0 | 0 |
| 385,540 | 222,521 | 949,165 | 949,165 | 949,165 | Other Financing Sources | 338,453 | 306,292 | 306,292 |
| \$ 3,730,105 | 2,717,622 | 3,444,266 | 2,961,417 | 4,099,693 | Total Revenues | \$ 2,917,603 | 2,885,442 | 2,885,442 |
| | | | | | | | | |
| \$ (922,755) | 0 | 0 | (1,007,530) | (668,614) | TAX LEVY | \$ 0 | 0 | 0 |

MARATHON COUNTY

2004 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:

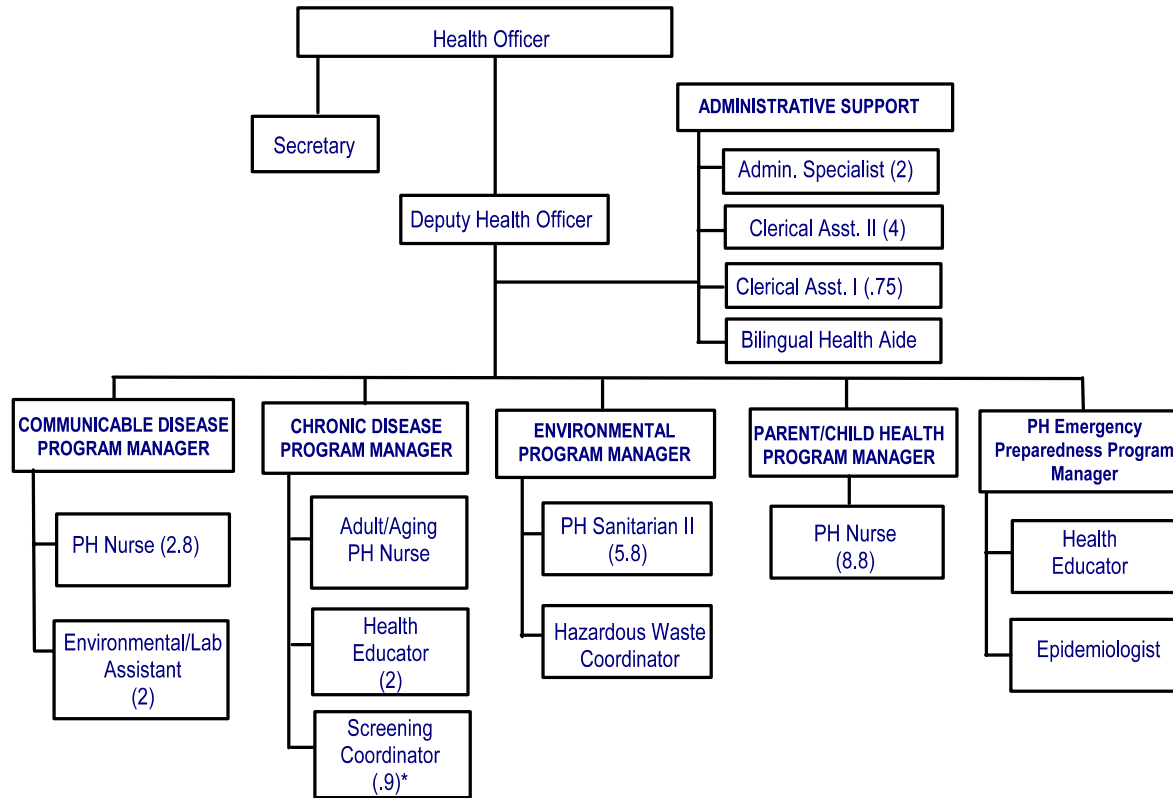
The Environmental Health Program Team identifies, investigates, controls, and/or prevents health hazards in the community. Public health sanitarians seek to promote environmental health through individuals, industry, business, community initiatives, and the enforcement of public health regulations. As 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

HEALTH DEPARTMENT



* Screening Coordinator not funded on 7/1/04

| Number of Positions (FTE) | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Union (FTE) | 30.25 | 32.25 | 33.25 | 33.25 | 33.25 | 33.75 | 36.25 | 33.85 | 32.65 | 34.15 |
| Non-Union (FTE) | 5.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 6.00 | 6.00 | 7.00 |
| TOTAL | 35.25 | 36.25 | 37.25 | 37.25 | 37.25 | 37.75 | 40.25 | 39.85 | 38.65 | 41.15 |

HEALTH

FUND: 100 General Fund
 ORG1: 315 Health

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|--------------------|---------------------------|----------------------------|---------------------|-------------------|---------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$2,157,644 | 2,254,036 | 2,531,782 | 1,533,316 | 2,525,018 | Personal Services | \$ 2,658,064 | 2,658,064 | 2,658,064 |
| 1,136,719 | 813,632 | 1,466,465 | 705,409 | 1,431,300 | Contractual Services | 894,971 | 644,971 | 894,971 |
| 193,896 | 180,394 | 335,912 | 110,835 | 319,203 | Supplies and Expense | 183,856 | 183,856 | 183,856 |
| 11,414 | 6,800 | 13,800 | 6,678 | 13,800 | Grants, Contributions & Other | 1,800 | 1,800 | 1,800 |
| \$3,499,673 | 3,254,862 | 4,347,959 | 2,356,238 | 4,289,321 | Total Expenditures | \$ 3,738,691 | 3,488,691 | 3,738,691 |
| | | | | | | | | |
| \$ 922,158 | 486,581 | 1,167,230 | 858,579 | 1,133,901 | Intergov't Grants and Aid | \$ 853,276 | 853,276 | 853,276 |
| 368,382 | 417,000 | 417,000 | 346,925 | 419,881 | Public Charges for Services | 421,700 | 421,700 | 421,700 |
| 6,783 | 13,572 | 13,572 | 2,230 | 13,572 | Intergov't Charges for Services | 13,572 | 13,572 | 13,572 |
| 214,256 | 109,150 | 117,748 | 15,192 | 124,271 | Miscellaneous Revenue | 115,748 | 115,748 | 115,748 |
| 0 | 0 | 448,320 | 44,470 | 44,470 | Other Financing Sources | 0 | 0 | 0 |
| \$1,511,579 | 1,026,303 | 2,163,870 | 1,267,396 | 1,736,095 | Total Revenues | \$ 1,404,296 | 1,404,296 | 1,404,296 |
| | | | | | | | | |
| \$1,988,094 | 2,228,559 | 2,184,089 | 1,088,842 | 2,553,226 | TAX LEVY | \$ 2,334,395 | 2,084,395 | 2,334,395 |

THIS PAGE LEFT BLANK INTENTIONALLY

SOLID WASTE

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.

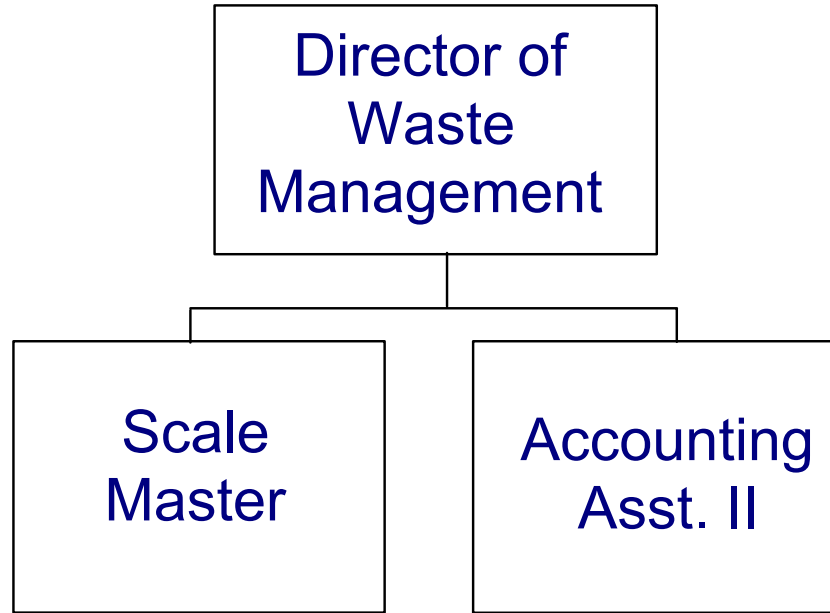
Landfill Long Term Care

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.

SOLID WASTE



| Number of Positions (FTE) | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 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 |

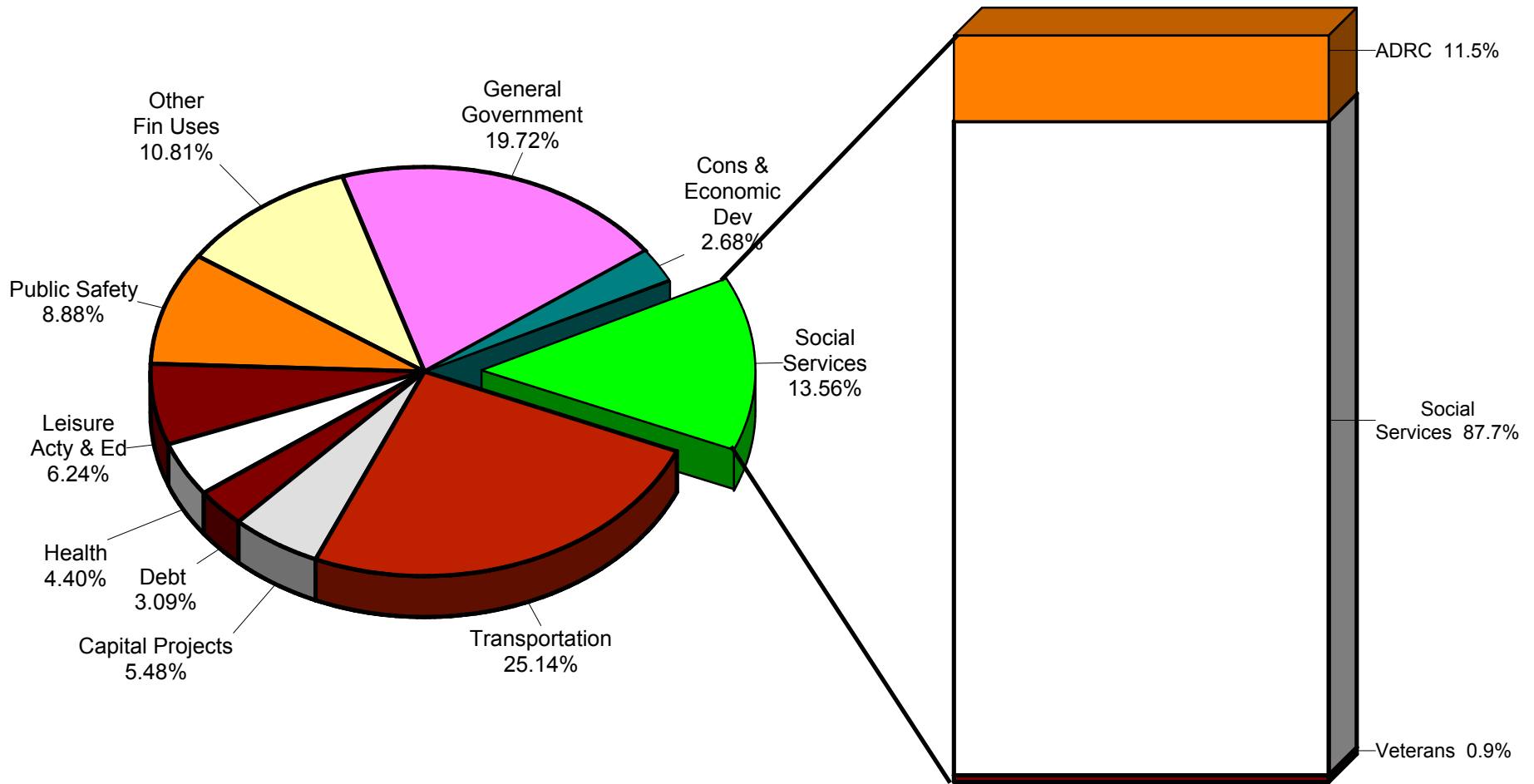
SOLID WASTE

FUND: 750 Solid Waste
 ORG1: 445 Solid Waste

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|---------------------|---------------------------|----------------------------|---------------------|-------------------|--------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 189,619 | 203,309 | 203,309 | 129,519 | 203,309 | Personal Services | \$ 217,409 | 217,409 | 217,409 |
| 1,910,748 | 1,287,865 | 1,347,865 | 829,531 | 1,386,980 | Contractual Services | 1,337,742 | 1,337,742 | 1,337,742 |
| 23,026 | 23,728 | 23,728 | 16,379 | 22,798 | Supplies and Expense | 23,253 | 23,253 | 23,253 |
| 664,156 | 488,965 | 488,965 | 31,657 | 475,015 | Fixed Charges | 556,304 | 556,304 | 556,304 |
| 0 | 13,000 | 13,000 | 0 | 13,000 | Debt Service | 13,000 | 13,000 | 13,000 |
| 30,000 | 35,000 | 35,000 | 30,000 | 60,000 | Grants, Contributions & Other | 70,000 | 70,000 | 70,000 |
| 0 | 3,700,000 | 3,700,000 | 1,526,726 | 3,166,941 | Capital Outlay | 533,059 | 533,059 | 533,059 |
| 587,201 | 0 | 113,155 | 344,678 | 344,678 | Other Financing Uses | 625,757 | 625,757 | 625,757 |
| \$ 3,404,750 | 5,751,867 | 5,925,022 | 2,908,490 | 5,672,721 | Total Expenditures | \$ 3,376,524 | 3,376,524 | 3,376,524 |
| | | | | | | | | |
| \$ 14,093 | 3,500 | 3,500 | 6,168 | 9,645 | Intergovernmental Grants & Aid | \$ 0 | 0 | 0 |
| 2,078,437 | 2,181,444 | 2,175,444 | 1,164,794 | 2,060,947 | Public Charges for Service | 2,086,500 | 2,086,500 | 2,086,500 |
| 1,543,611 | 565,000 | 631,000 | 480,277 | 699,045 | Miscellaneous Revenue | 464,000 | 464,000 | 464,000 |
| 587,201 | 3,001,923 | 3,115,078 | 344,678 | 344,678 | Other Financing Sources | 826,024 | 826,024 | 826,024 |
| \$ 4,223,342 | 5,751,867 | 5,925,022 | 1,995,917 | 3,114,315 | Total Revenues | \$ 3,376,524 | 3,376,524 | 3,376,524 |
| | | | | | | | | |
| \$ (818,592) | 0 | 0 | 912,573 | 2,558,406 | TAX LEVY | \$ 0 | 0 | 0 |

MARATHON COUNTY

2004 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

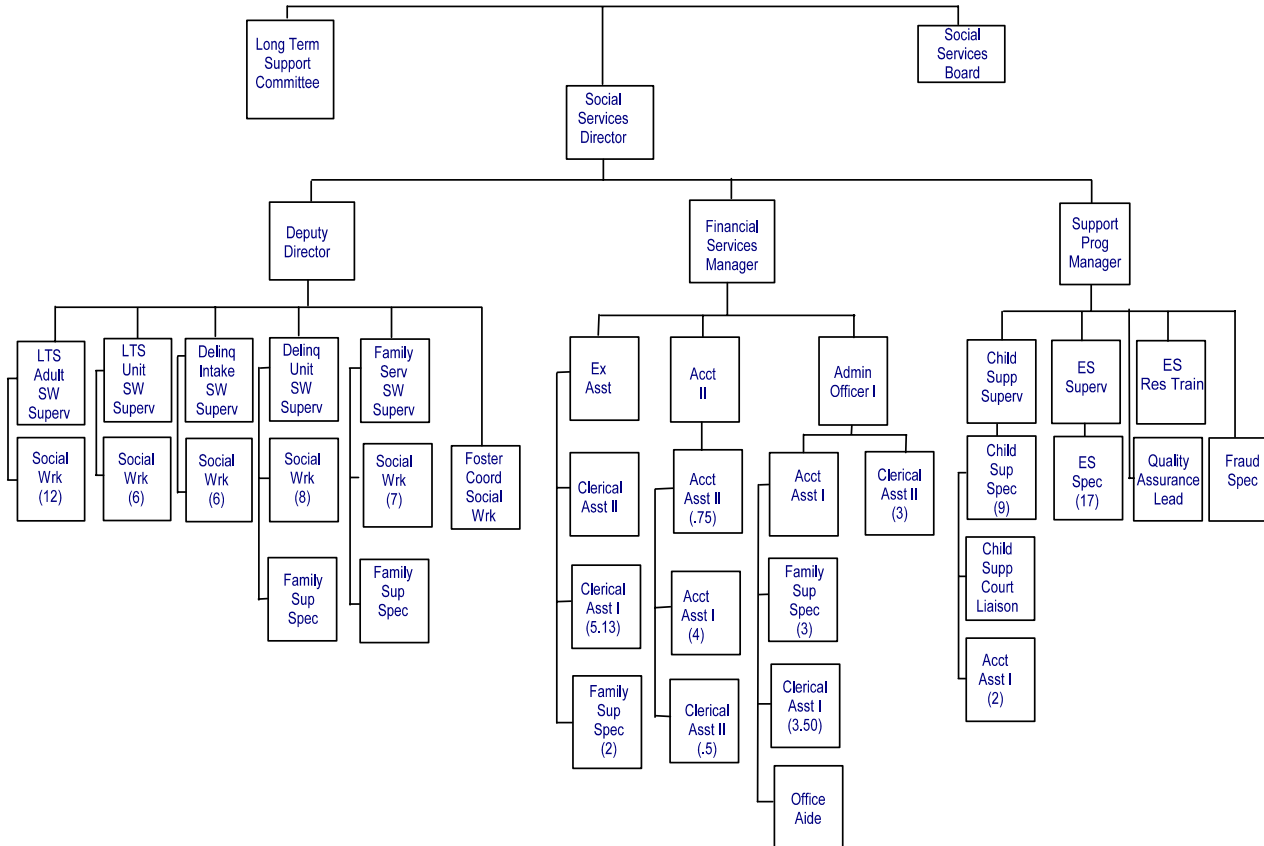
The Economic Support function is to determine eligibility and maintain benefits for the following federal, state and local programs: Food Stamps, Medical Assistance, and Kinship Care. Economic Support also has the responsibility for determining Child Care co-payments and reimbursing child care providers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



| Number of Positions (FTE) | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|---------------------------|---------------|---------------|---------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|
| Union (FTE) | 89.25 | 88.25 | 87.25 | 77.25 | 76.25 | 89.88 | 90.38 | 90.38 | 89.88 | 97.88 |
| Non-Union (FTE) | 16.00 | 17.00 | 18.00 | 15.00 | 15.00 | 16.00 | 16.00 | 16.00 | 15.00 | 15.00 |
| TOTAL | 105.25 | 105.25 | 105.25 | 92.25 | 91.25 | 105.88 | 106.38 | 106.38 | 104.88 | 112.88 |

SOCIAL SERVICES

FUND: 175 Social Improvement Fund
 ORG1: 455 Social Services

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|----------------------|---------------------------|----------------------------|---------------------|-------------------|--------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 5,115,577 | 5,529,463 | 5,545,929 | 3,487,002 | 5,545,929 | Personal Services | \$ 6,097,820 | 5,778,943 | 5,778,943 |
| 504,131 | 443,263 | 456,797 | 226,825 | 327,586 | Contractual Services | 449,069 | 455,089 | 455,089 |
| 247,025 | 226,639 | 228,527 | 111,439 | 221,936 | Supplies and Expense | 242,612 | 238,567 | 238,567 |
| 306,890 | 336,619 | 336,619 | 185,369 | 346,294 | Fixed Charges | 413,468 | 396,189 | 396,189 |
| 10,968,428 | 12,031,571 | 12,224,378 | 6,882,914 | 11,768,331 | Grants, Contributions & Others | 11,888,901 | 11,241,075 | 11,291,075 |
| 1,399,999 | 66,193 | 66,193 | 66,193 | 66,193 | Other Financing Uses | 0 | 0 | 0 |
| \$ 18,542,050 | 18,633,748 | 18,858,443 | 10,959,742 | 18,276,269 | Total Expenditures | \$ 19,091,870 | 18,109,863 | 18,159,863 |
| | | | | | | | | |
| \$ 10,741,078 | 11,700,561 | 11,895,256 | 7,995,046 | 10,786,137 | Intergov't Grants & Other | \$ 11,250,898 | 11,018,052 | 11,018,052 |
| 675,986 | 609,000 | 609,000 | 530,858 | 732,115 | Public Charges for Services | 614,000 | 611,000 | 611,000 |
| 157,690 | 276,854 | 276,854 | 79,283 | 282,717 | Miscellaneous Revenue | 170,121 | 245,121 | 245,121 |
| 0 | 74,178 | 104,178 | 30,000 | 37,985 | Other Financing Sources | 0 | 0 | 0 |
| \$ 11,574,754 | 12,660,593 | 12,885,288 | 8,635,187 | 11,838,954 | Total Revenues | \$ 12,035,019 | 11,874,173 | 11,874,173 |
| | | | | | | | | |
| \$ 6,967,295 | 5,973,155 | 5,973,155 | 2,324,555 | 6,437,315 | TAX LEVY | \$ 7,056,851 | 6,235,690 | 6,285,690 |

CHILD SUPPORT

FUND: 175 Social Improvement Fund
 ORG1: 554 Child Support

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|---------------------|---------------------------|----------------------------|---------------------|-------------------|-----------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 923,063 | 920,975 | 920,975 | 628,132 | 920,975 | Personal Services | \$ 1,007,406 | 1,007,406 | 1,007,406 |
| 119,602 | 88,699 | 88,699 | 51,525 | 119,207 | Contractual Services | 53,000 | 53,000 | 53,000 |
| 51,913 | 54,740 | 54,740 | 17,864 | 45,016 | Supplies and Expense | 6,750 | 6,750 | 6,750 |
| 24,000 | 24,750 | 24,750 | 18,000 | 15,473 | Fixed Charges | 0 | 0 | 0 |
| 0 | 7,985 | 7,985 | 0 | 7,985 | Other Financing Uses | 0 | 0 | 0 |
| \$ 1,118,578 | 1,097,149 | 1,097,149 | 715,521 | 1,108,656 | Total Expenditures | \$ 1,067,156 | 1,067,156 | 1,067,156 |
| | | | | | | | | |
| \$ 1,109,906 | 1,046,899 | 1,046,899 | 674,898 | 967,164 | Intergov't Grants & Other | \$ 942,478 | 953,114 | 953,114 |
| 53,405 | 43,250 | 43,250 | 18,911 | 26,718 | Public Charges for Services | 21,000 | 21,000 | 21,000 |
| 6,265 | 7,000 | 7,000 | 2,433 | 3,500 | Miscellaneous Revenue | 3,500 | 3,500 | 3,500 |
| 0 | 0 | 0 | 0 | 0 | Other Financing Sources | 0 | 0 | 0 |
| \$ 1,169,576 | 1,097,149 | 1,097,149 | 696,242 | 997,382 | Total Revenues | \$ 966,978 | 977,614 | 977,614 |
| | | | | | | | | |
| \$ (50,998) | 0 | 0 | 19,279 | 111,274 | TAX LEVY | \$ 100,178 | 89,542 | 89,542 |

THIS PAGE LEFT BLANK INTENTIONALLY

AGING AND DISABILITY RESOURCE CENTER

MISSION STATEMENT

Marathon County's Aging and Disability Resource Center's mission is to prevent, delay and lessen the impacts of aging and chronic illness in the lives of adults. Our picture of success (vision) is that all persons in Marathon County experiencing the impacts of aging, disabilities, and chronic health conditions have the opportunity to live with dignity, respect, health and purpose.

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.

Nutrition

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;

Provide 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.

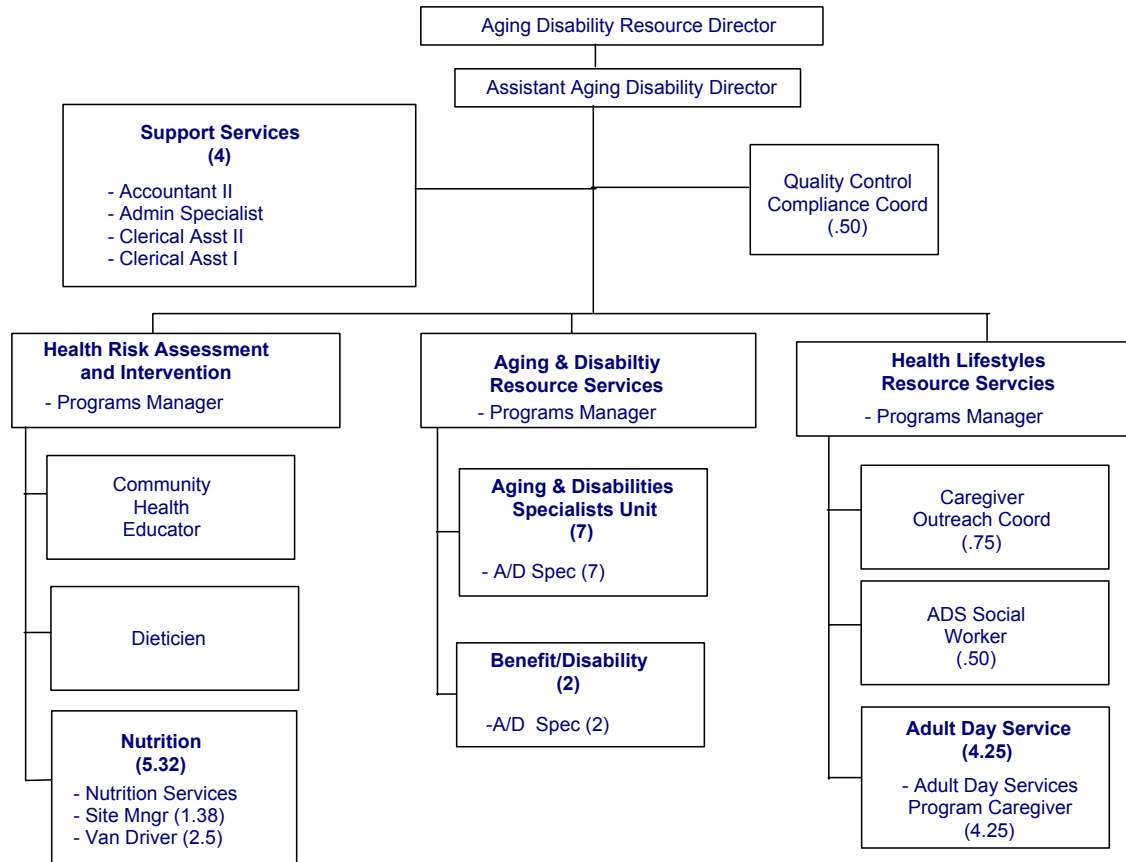
Family Caregivers Support

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



| Number of Positions (FTE) | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Union (FTE) | 16.70 | 17.70 | 17.30 | 17.55 | 19.45 | 25.53 | 27.59 | 31.09 | 29.34 | 23.38 |
| Non-Union (FTE) | 5.00 | 5.00 | 5.00 | 6.00 | 6.00 | 6.00 | 7.00 | 7.00 | 6.00 | 7.50 |
| TOTAL | 21.70 | 22.70 | 22.30 | 23.55 | 25.45 | 31.53 | 34.59 | 38.09 | 36.34 | 30.88 |

AGING AND DISABILITY RESOURCE CENTER

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

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|---------------------|---------------------------|----------------------------|---------------------|-------------------|--------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 1,570,058 | 1,544,621 | 1,562,994 | 895,508 | 1,477,893 | Personal Services | \$ 1,623,490 | 1,628,423 | 1,628,423 |
| 972,187 | 1,080,338 | 1,149,029 | 619,657 | 1,052,404 | Contractual Services | 680,041 | 680,041 | 680,041 |
| 274,425 | 180,913 | 240,178 | 98,539 | 203,105 | Supplies and Expense | 155,630 | 157,301 | 157,301 |
| 1,945 | 400 | 250 | 0 | 1,046 | Building Materials | 200 | 200 | 200 |
| 8,856 | 8,285 | 4,307 | 5,861 | 6,167 | Fixed Charges | 4,591 | 4,591 | 4,591 |
| 42,181 | 42,274 | 43,274 | 25,029 | 43,274 | Grants, Contributions & Others | 42,807 | 42,955 | 42,955 |
| 24,224 | 350 | 1,750 | 1,398 | 2,559 | Capital Outlay | 0 | 0 | 0 |
| 17,268 | 24,490 | 42,570 | 32,675 | 54,347 | Other Financing Uses | 0 | 0 | 0 |
| \$ 2,911,144 | 2,881,671 | 3,044,352 | 1,678,667 | 2,840,795 | Total Expenditures | \$ 2,506,759 | 2,513,511 | 2,513,511 |
| | | | | | | | | |
| \$ 2,172,544 | 2,027,025 | 2,201,740 | 885,795 | 2,071,740 | Intergov't Grants & Other | \$ 1,674,028 | 1,674,028 | 1,674,028 |
| 34,514 | 78,489 | 78,489 | 1,047 | 1,048 | Public Charges for Services | 0 | 53,878 | 53,878 |
| 469,816 | 527,993 | 506,330 | 280,936 | 484,938 | Miscellaneous Revenue | 516,244 | 522,996 | 522,996 |
| 0 | 92,165 | 101,794 | 12,037 | 24,738 | Other Financing Sources | 57,078 | 147,078 | 147,078 |
| \$ 2,676,874 | 2,725,672 | 2,888,353 | 1,179,815 | 2,582,464 | Total Revenues | \$ 2,247,350 | 2,397,980 | 2,397,980 |
| | | | | | | | | |
| \$ 234,270 | 155,999 | 155,999 | 498,852 | 258,331 | TAX LEVY | \$ 259,409 | 115,531 | 115,531 |

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.

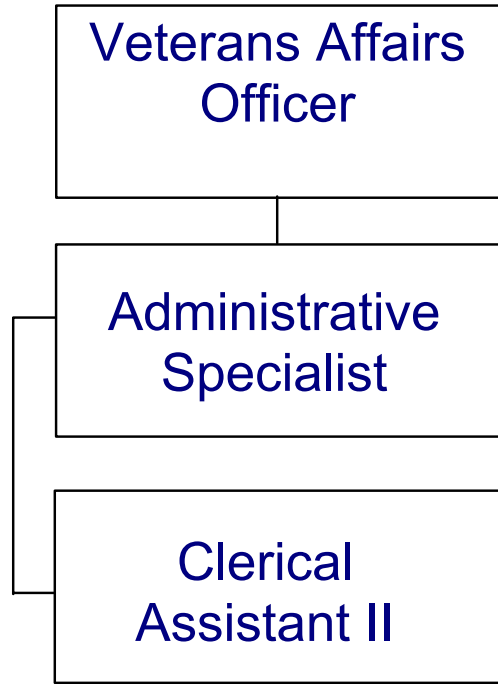
Advise and assist spouses, widows and dependents with applications for VA pensions, education and other pertinent benefits for which they are eligible.

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) | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Union (FTE) | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Non-Union (FTE) | 2.00 | 2.00 | 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 |

VETERANS

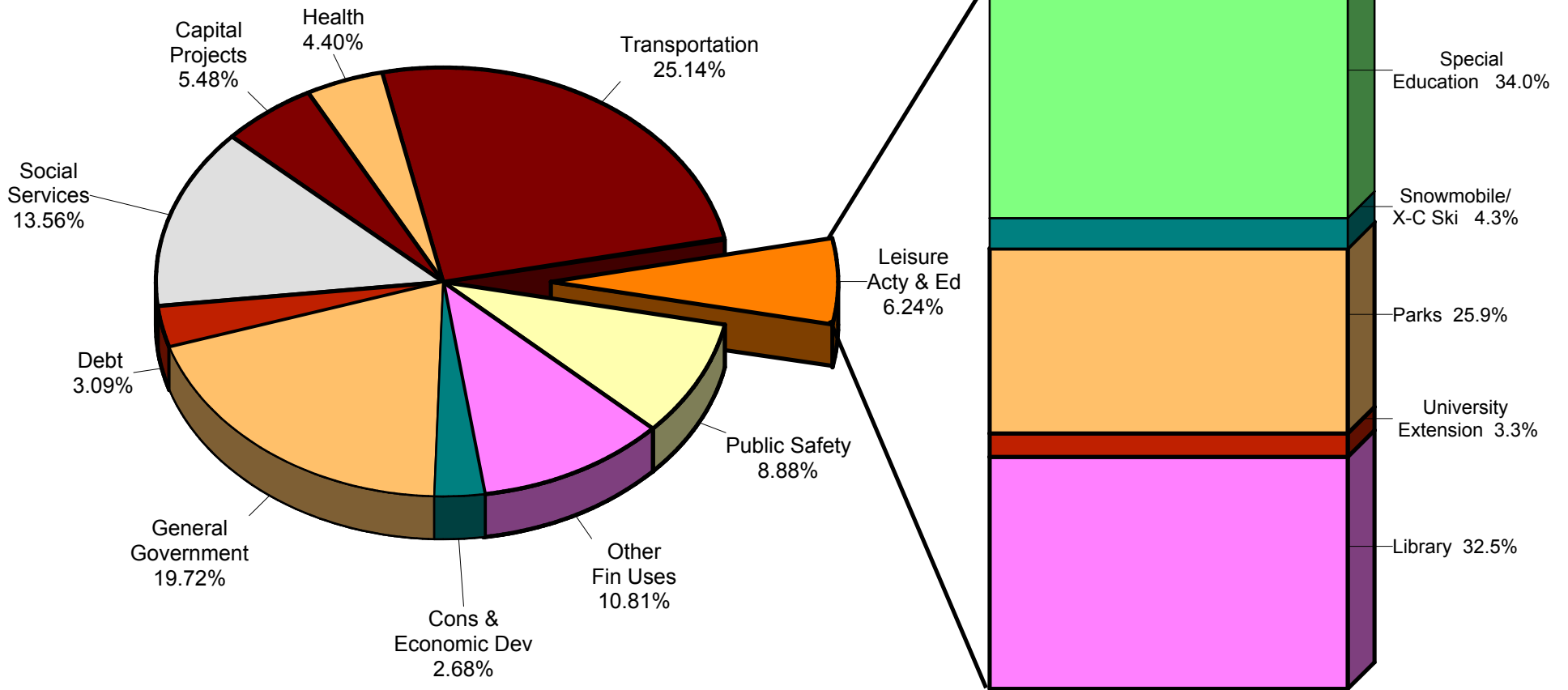
FUND: 100 General Fund
 ORG1: 555 Veterans

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|-------------------|---------------------------|----------------------------|---------------------|-------------------|-------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 146,117 | 152,396 | 152,396 | 107,076 | 152,396 | Personal Services | \$ 173,288 | 173,288 | 173,288 |
| 2,153 | 3,300 | 3,300 | 2,011 | 3,300 | Contractual Services | 3,300 | 3,300 | 3,300 |
| 9,407 | 12,845 | 12,845 | 4,599 | 12,845 | Supplies and Expense | 12,637 | 12,637 | 12,637 |
| 0 | 200 | 200 | 0 | 200 | Fixed Charges | 200 | 200 | 200 |
| 3,274 | 3,250 | 9,862 | 2,651 | 3,250 | Grants, Contributions & Other | 3,200 | 3,200 | 3,200 |
| \$ 160,951 | 171,991 | 178,603 | 116,337 | 171,991 | Total Expenditures | \$ 192,625 | 192,625 | 192,625 |
| | | | | | | | | |
| \$ 13,000 | 13,000 | 13,000 | 0 | 13,000 | Intergov't Grants and Aid | \$ 13,000 | 13,000 | 13,000 |
| 0 | 0 | 0 | 13,000 | 0 | Public Charges for Service | 0 | 0 | 0 |
| 0 | 0 | 6,612 | 0 | 0 | Other Financing Sources | 0 | 0 | 0 |
| \$ 13,000 | 13,000 | 19,612 | 13,000 | 13,000 | Total Revenues | \$ 13,000 | 13,000 | 13,000 |
| | | | | | | | | |
| \$ 147,951 | 158,991 | 158,991 | 103,337 | 158,991 | TAX LEVY | \$ 179,625 | 179,625 | 179,625 |

MARATHON COUNTY

2004 Expense Budget by Activity

LIBRARY
DIRECTOR



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:

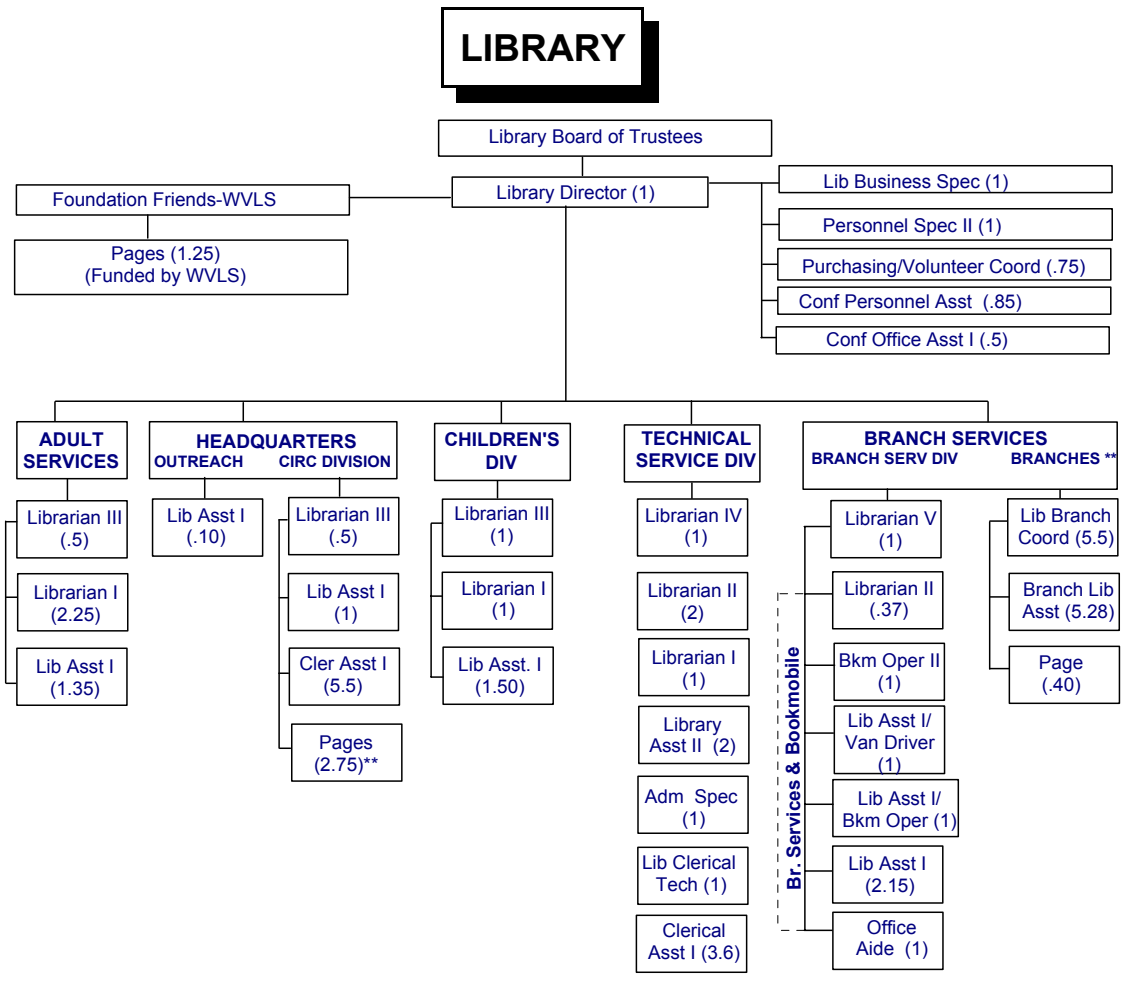
Wausau Headquarters Library;
Athens, Edgar, Marathon, Mosinee, Rothschild, Spencer, and Stratford Branch Libraries;
Bookmobiles.

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

| Number of Positions (FTE) | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|-------------------------------------|---------------|---------------|---------------|---------------|--------------|--------------|--------------|--------------|
| Union (FTE) | 30.755 | 30.875 | 32.180 | 32.180 | 32.35 | 32.35 | 33.38 | 31.63 |
| Non-Union (FTE) | 23.270 | 23.825 | 23.625 | 23.750 | 23.75 | 23.75 | 21.85 | 21.22 |
| WVLS Funded Positions (FTE) - Union | 1.875 | 1.875 | 1.180 | 1.250 | 1.25 | 1.25 | 1.25 | 1.25 |
| TOTAL | 55.900 | 56.575 | 56.985 | 57.180 | 57.35 | 57.35 | 56.48 | 54.10 |

LIBRARY

FUND: 100 General Fund
 ORG1: 665 Library

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|---------------------|---------------------------|----------------------------|---------------------|-------------------|--------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$2,360,466 | 2,513,982 | 2,530,472 | 1,598,488 | 2,530,472 | Personal Services | \$ 2,722,523 | 2,628,318 | 2,628,318 |
| 168,659 | 130,276 | 182,915 | 53,351 | 173,241 | Contractual Services | 144,724 | 128,192 | 128,192 |
| 532,898 | 525,796 | 699,225 | 377,489 | 602,552 | Supplies and Expense | 623,484 | 469,028 | 469,028 |
| 128 | 200 | 200 | 107 | 200 | Building Materials | 200 | 100 | 100 |
| 45,818 | 50,541 | 50,541 | 30,616 | 50,541 | Fixed Charges | 54,684 | 54,684 | 54,684 |
| 2,295 | 0 | 0 | 48,051 | 50,000 | Capital Outlay | 0 | 0 | 0 |
| \$ 3,110,264 | 3,220,795 | 3,463,353 | 2,108,102 | 3,407,006 | Total Expenditures | \$ 3,545,615 | 3,280,322 | 3,280,322 |
| | | | | | | | | |
| \$ 56,940 | 0 | 24,987 | 24,987 | 24,987 | Intergov't Grants & Aid | \$ 0 | 0 | 0 |
| 86,175 | 79,264 | 79,264 | 64,881 | 79,264 | Public Charges for Service | 79,264 | 79,264 | 79,264 |
| 7,974 | 7,069 | 7,069 | 0 | 7,069 | Intergov't Charges for Service | 6,596 | 6,596 | 6,596 |
| 129,361 | 42,238 | 42,238 | 57,139 | 99,523 | Miscellaneous Revenue | 42,238 | 42,238 | 42,238 |
| 0 | 40,000 | 371,521 | 0 | 0 | Other Financing Sources | 100,000 | 100,000 | 100,000 |
| \$ 280,450 | 168,571 | 525,079 | 147,007 | 210,843 | Total Revenues | \$ 228,098 | 228,098 | 228,098 |
| | | | | | | | | |
| \$ 2,829,814 | 3,052,224 | 2,938,274 | 1,961,095 | 3,196,163 | TAX LEVY | \$ 3,317,517 | 3,052,224 | 3,052,224 |

THIS PAGE LEFT BLANK INTENTIONALLY

PARK RECREATION & FORESTRY

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

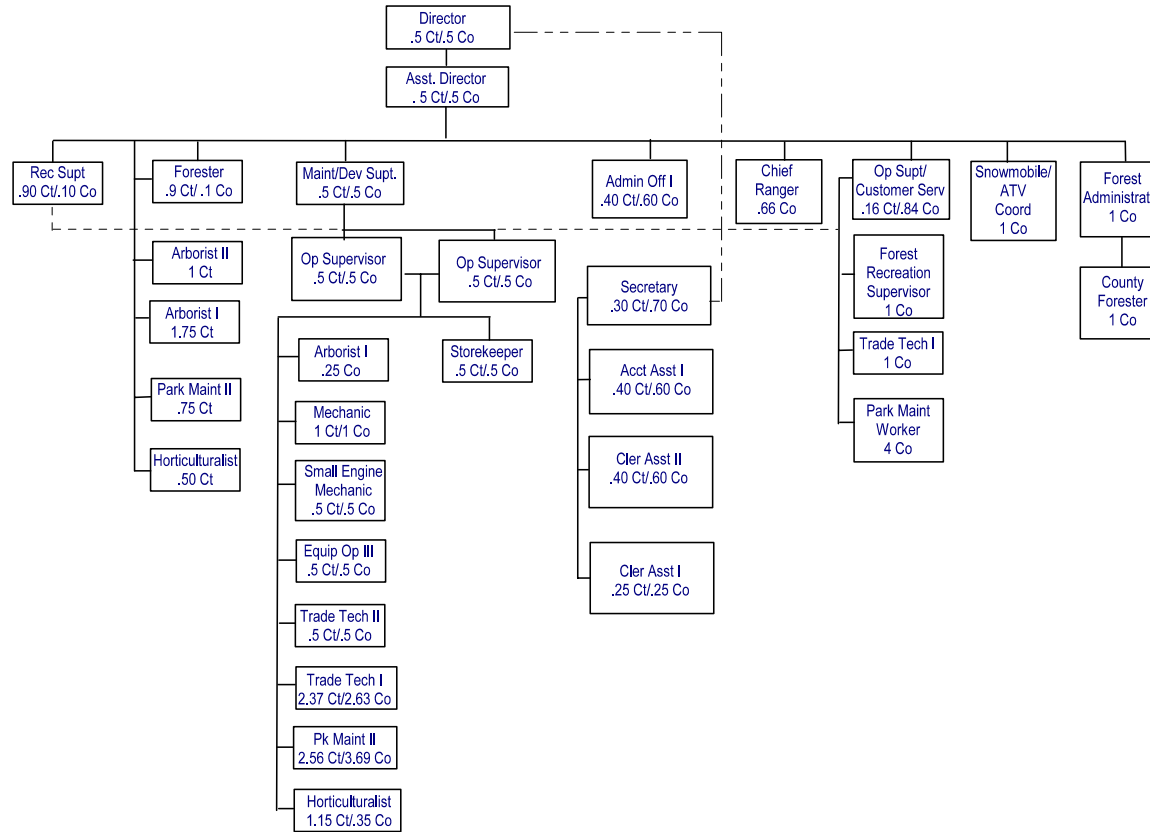
Marathon County has 18 County parks encompassing 3,884 acres, plus our 18-mile segment of the Mountain-Bay State Park Trail to preform maintenance and construction activities. Facilities range from generic to very sophisticated, including picnic areas, swimming beaches, campgrounds, shelter buildings, 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) | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Union (FTE) | 33.00 | 33.00 | 33.00 | 34.00 | 34.00 | 34.50 | 34.50 | 34.50 | 34.50 | 31.50 |
| Non-Union (FTE) | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 16.00 | 13.66 |
| TOTAL | 45.00 | 45.00 | 45.00 | 46.00 | 46.00 | 46.50 | 46.50 | 46.50 | 50.50 | 45.16 |

1995 Allocation - City 20.70 FTE
 1996 Allocation - City 20.65 FTE
 1997 Allocation - City 20.89 FTE
 1998 Allocation - City 21.89 FTE
 1999 Allocation - City 21.88 FTE

County 24.30 FTE
 County 24.35 FTE
 County 24.11 FTE
 County 24.11 FTE
 County 24.12 FTE

2000 Allocation- City 22.13 FTE
 2001 Allocation- City 22.13 FTE
 2002 Allocation- City 22.13 FTE
 2003 Allocation - City 22.13 FTE
 2004 Allocation - City 19.29 FTE

County 24.37 FTE
 County 24.37 FTE
 County 24.37 FTE
 County 28.37 FTE
 County 25.87 FTE

PARK RECREATION & FORESTRY

FUND: 100 General Fund
 ORG1: 710 Park

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|---------------------|---------------------------|----------------------------|---------------------|-------------------|---------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 1,488,693 | 1,600,725 | 1,790,235 | 1,196,940 | 1,768,388 | Personal Services | \$ 1,888,714 | 1,782,866 | 1,782,866 |
| 171,955 | 210,873 | 258,953 | 177,465 | 227,294 | Contractual Services | 238,837 | 244,672 | 244,672 |
| 150,511 | 166,610 | 191,658 | 119,196 | 185,108 | Supplies & Expense | 186,925 | 191,454 | 191,454 |
| 44,338 | 67,928 | 101,453 | 47,967 | 96,165 | Building Materials | 87,040 | 87,040 | 87,040 |
| 17,679 | 64,514 | 65,896 | 33,875 | 35,001 | Fixed Charges | 75,963 | 75,963 | 75,963 |
| 12,674 | 21,925 | 29,925 | 14,264 | 17,200 | Capital Outlay | 55,819 | 36,519 | 36,519 |
| \$ 1,885,850 | 2,132,575 | 2,438,120 | 1,589,707 | 2,329,156 | Total Expenditures | \$ 2,533,298 | 2,418,514 | 2,418,514 |
| | | | | | | | | |
| \$ 0 | 0 | 46,693 | 40,844 | 47,738 | Intergov't Grants & Aid | \$ 51,608 | 80,601 | 80,601 |
| 0 | 0 | 0 | (367) | (367) | Licenses & Permits | 0 | 0 | 0 |
| 484,699 | 549,525 | 740,045 | 434,913 | 706,287 | Public Charges for Service | 775,265 | 775,265 | 775,265 |
| (417) | 23,800 | 23,800 | 87,292 | 0 | Intergov't Charges for Services | 15,000 | 15,000 | 15,000 |
| 33,764 | 25,500 | 25,650 | 8,219 | 13,738 | Miscellaneous Revenue | 22,675 | 22,675 | 22,675 |
| 0 | 14,643 | 28,098 | 0 | 0 | Other Financing Sources | 28,553 | 28,553 | 28,553 |
| \$ 518,046 | 613,468 | 864,286 | 570,901 | 767,396 | Total Revenues | \$ 893,101 | 922,094 | 922,094 |
| | | | | | | | | |
| \$ 1,367,804 | 1,519,107 | 1,573,834 | 1,018,806 | 1,561,760 | TAX LEVY | \$ 1,640,197 | 1,496,420 | 1,496,420 |

PARK LAND and PRODUCTS

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

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|------------------|---------------------------|----------------------------|---------------------|-------------------|----------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 4,200 | 0 | 0 | 300 | 300 | Contractual Services | \$ 1,000 | 1,000 | 1,000 |
| 22 | 1,611 | 1,611 | 0 | 0 | Supplies and Expense | 2,611 | 2,611 | 2,611 |
| (688) | 150 | 150 | 0 | 0 | Fixed Charges | 5,000 | 5,000 | 5,000 |
| 52,000 | 39,850 | 39,850 | 15,694 | 15,700 | Capital Outlay | 33,000 | 33,000 | 33,000 |
| \$ 55,534 | 41,611 | 41,611 | 15,994 | 16,000 | Total Expenditures | \$ 41,611 | 41,611 | 41,611 |
| | | | | | | | | |
| \$ 1,019 | 26,611 | 26,611 | 3,733 | 5,411 | Public Charges for Service | \$ 31,611 | 31,611 | 31,611 |
| 9,435 | 15,000 | 15,000 | 3,448 | 9,000 | Miscellaneous Revenue | 10,000 | 10,000 | 10,000 |
| \$ 10,454 | 41,611 | 41,611 | 7,181 | 14,411 | Total Revenues | \$ 41,611 | 41,611 | 41,611 |
| | | | | | | | | |
| \$ 45,080 | 0 | 0 | 8,813 | 1,589 | TAX LEVY | \$ 0 | 0 | 0 |

FAIRGROUNDS MAINTENANCE

FUND: 100 General Fund
 ORG1: 716 Fairgrounds Maintenance

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 20043 Adopted Budget |
|--------------------|---------------------------|----------------------------|---------------------|-------------------|----------------------------|-----------------------------|-------------------------------|----------------------------|
| \$ 470 | 2,000 | 2,000 | 512 | 1,212 | Contractual Services | \$ 1,700 | 1,700 | 1,700 |
| 0 | 500 | 500 | 0 | 150 | Supplies and Expense | 500 | 500 | 500 |
| 0 | 3,280 | 3,280 | 2,000 | 2,000 | Building Materials | 3,200 | 3,200 | 3,200 |
| 0 | 160 | 160 | 0 | 0 | Fixed Charges | 160 | 160 | 160 |
| 2,380 | 96,293 | 130,247 | 24,270 | 13,164 | Capital Outlay | 151,101 | 151,101 | 151,101 |
| \$ 2,850 | 102,233 | 136,187 | 26,782 | 16,526 | Total Expenditures | \$ 156,661 | 156,661 | 156,661 |
| | | | | | | | | |
| \$ 18,110 | 18,000 | 18,000 | 15,196 | 17,000 | Public Charges for Service | \$ 18,000 | 18,000 | 18,000 |
| 20,534 | 20,800 | 20,800 | 1,355 | 19,800 | Miscellaneous Revenue | 21,000 | 21,000 | 21,000 |
| 0 | 63,433 | 97,387 | 0 | 0 | Other Financing Sources | 117,661 | 117,661 | 117,661 |
| \$ 38,644 | 102,233 | 136,187 | 16,551 | 36,800 | Total Revenues | \$ 156,661 | 156,661 | 156,661 |
| | | | | | | | | |
| \$ (35,794) | 0 | 0 | 10,231 | (20,274) | TAX LEVY | \$ 0 | 0 | 0 |

SNOWMOBILE/ATV

FUND: 100 General Fund
 ORG1: 692 Snowmobile

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|--------------------|---------------------------|----------------------------|---------------------|-------------------|--------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 51,177 | 54,839 | 54,839 | 42,449 | 65,000 | Personal Services | \$ 61,564 | 30,954 | 50,954 |
| 251,469 | 147,238 | 500,313 | 250,418 | 616,954 | Contractual Services | 283,020 | 285,445 | 271,445 |
| 20,488 | 4,275 | 4,275 | 2,591 | 4,533 | Supplies and Expense | 3,925 | 2,810 | 2,810 |
| 0 | 0 | 0 | 41 | 0 | Building Materials | 0 | 0 | 0 |
| 0 | 319 | 319 | 319 | 319 | Fixed Charges | 320 | 320 | 320 |
| \$ 323,134 | 206,671 | 559,746 | 295,818 | 686,806 | Total Expenditures | \$ 348,829 | 319,529 | 325,529 |
| | | | | | | | | |
| \$ 381,133 | 114,942 | 326,303 | 129,151 | 470,159 | Intergov't Grants & Other | \$ 253,605 | 253,605 | 253,605 |
| 0 | 0 | 0 | (1,169) | 0 | Intergovt Charges for Services | 0 | 0 | 0 |
| 7,374 | 0 | 0 | 2,157 | 2,760 | Miscellaneous Revenue | 0 | 2,500 | 2,500 |
| 0 | 29,941 | 171,655 | 0 | 0 | Other Financing Sources | 26,960 | 26,960 | 26,960 |
| \$ 388,507 | 144,883 | 497,958 | 130,139 | 472,919 | Total Revenues | \$ 280,565 | 283,065 | 283,065 |
| | | | | | | | | |
| \$ (65,373) | 61,788 | 61,788 | 165,679 | 213,887 | TAX LEVY | \$ 68,264 | 36,464 | 42,464 |

CROSS COUNTRY SKI TRAIL

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

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|------------------|---------------------------|----------------------------|---------------------|-------------------|--------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 59,034 | 63,149 | 63,149 | 48,931 | 70,000 | Personal Services | \$ 68,482 | 68,482 | 68,482 |
| 7,118 | 12,625 | 12,625 | 5,775 | 8,700 | Contractual Services | 9,525 | 9,525 | 9,525 |
| 7,756 | 15,508 | 15,508 | 2,945 | 13,455 | Supplies and Expense | 15,160 | 15,160 | 15,160 |
| 0 | 1,550 | 1,550 | 428 | 1,450 | Building Materials | 1,550 | 1,550 | 1,550 |
| 963 | 778 | 778 | 778 | 778 | Fixed Charges | 1,095 | 1,095 | 1,095 |
| 7,450 | 8,000 | 8,000 | 0 | 0 | Capital Outlay | 0 | 0 | 0 |
| 0 | 11,247 | 11,247 | 0 | 0 | Other Financing Uses | 9,578 | 9,578 | 9,578 |
| \$ 82,321 | 112,857 | 112,857 | 58,857 | 94,383 | Total Expenditures | \$ 105,390 | 105,390 | 105,390 |
| | | | | | | | | |
| \$ 37,017 | 108,120 | 108,120 | 35,024 | 61,400 | Public Charges for Service | \$ 103,890 | 103,890 | 103,890 |
| 0 | 1,500 | 1,500 | (657) | 800 | Intergovt Charges for Services | 1,500 | 1,500 | 1,500 |
| 1,542 | 2,700 | 2,700 | 356 | 427 | Miscellaneous Revenue | 0 | 0 | 0 |
| 0 | 537 | 537 | 0 | 0 | Other Financing Sources | 0 | 0 | 0 |
| \$ 38,559 | 112,857 | 112,857 | 34,723 | 62,627 | Total Revenues | \$ 105,390 | 105,390 | 105,390 |
| | | | | | | | | |
| \$ 43,762 | 0 | 0 | 24,134 | 31,756 | 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

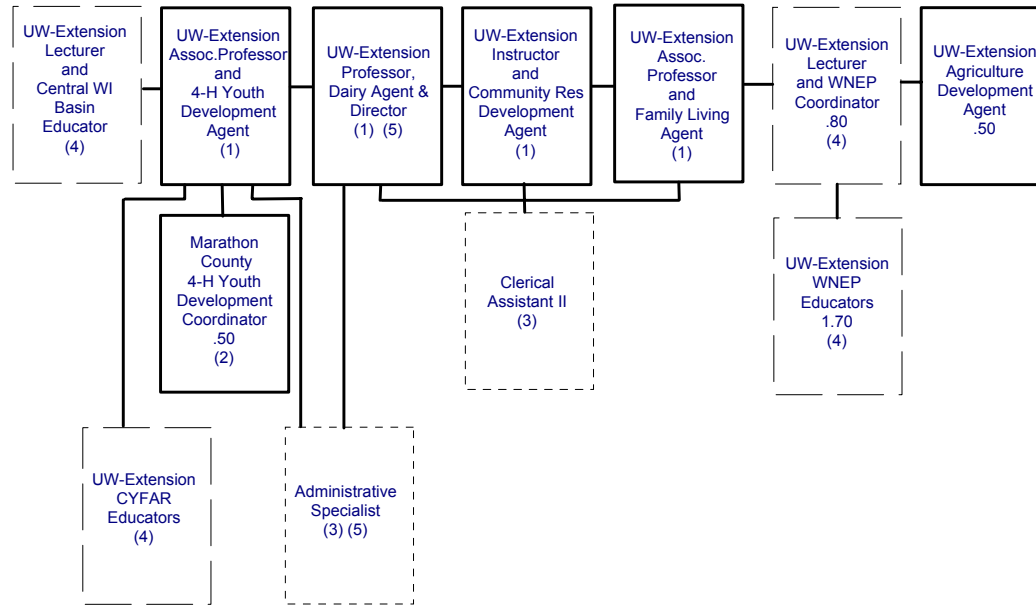
County-based faculty and academic staff provide local programs in leadership development, citizenship and family involvement, prevention education for youth, community service, career education, and hands-on educational opportunities in a variety of subjects.

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



- Positions funded in part by county
- Positions funded entirely by county
- Positions not funded by county

- 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) | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| State Employees | 7.68 | 8.28 | 9.51 | 9.63 | 8.85 | 8.85 | 7.75 | 7.55 | 7.55 | 9.00 |
| Union (FTE) | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 2.00 | 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 | 11.78 | 13.01 | 13.13 | 12.35 | 12.35 | 11.25 | 11.05 | 10.05 | 11.50 |

UNIVERSITY OF WISCONSIN - EXTENSION

FUND: 100 General Fund
 ORG1: 730 University Extension Program

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|-------------------|---------------------------|----------------------------|---------------------|-------------------|----------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 129,774 | 124,482 | 128,982 | 82,393 | 129,682 | Personal Services | \$ 136,326 | 136,326 | 136,326 |
| 157,178 | 153,725 | 195,330 | 97,666 | 157,275 | Contractual Services | 130,665 | 153,575 | 153,575 |
| 42,070 | 46,600 | 61,482 | 20,232 | 71,987 | Supplies and Expense | 45,921 | 40,685 | 40,685 |
| 40 | 200 | 200 | 40 | 200 | Fixed Charges | 200 | 200 | 200 |
| 805 | 1,050 | 1,050 | 15 | 1,050 | Capital Outlay | 0 | 0 | 0 |
| \$ 329,867 | 326,057 | 387,044 | 200,346 | 360,194 | Total Expenditures | \$ 313,112 | 330,786 | 330,786 |
| | | | | | | | | |
| \$ 4,391 | 8,923 | 14,266 | 5,167 | 14,410 | Intergov't Grants & Other | \$ 8,923 | 8,923 | 8,923 |
| 32,337 | 4,000 | 25,450 | 20,298 | 21,247 | Public Charges for Service | 0 | 10,000 | 10,000 |
| 5,216 | 0 | 0 | 0 | 0 | Miscellaneous Revenue | 0 | 0 | 0 |
| 0 | 0 | 34,194 | 0 | 0 | Other Financing Sources | 0 | 0 | 0 |
| \$ 41,944 | 12,923 | 73,910 | 25,465 | 35,657 | Total Revenues | \$ 8,923 | 18,923 | 18,923 |
| | | | | | | | | |
| \$ 287,923 | 313,134 | 313,134 | 174,881 | 324,537 | TAX LEVY | \$ 304,189 | 311,863 | 311,863 |

THIS PAGE LEFT BLANK INTENTIONALLY

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.

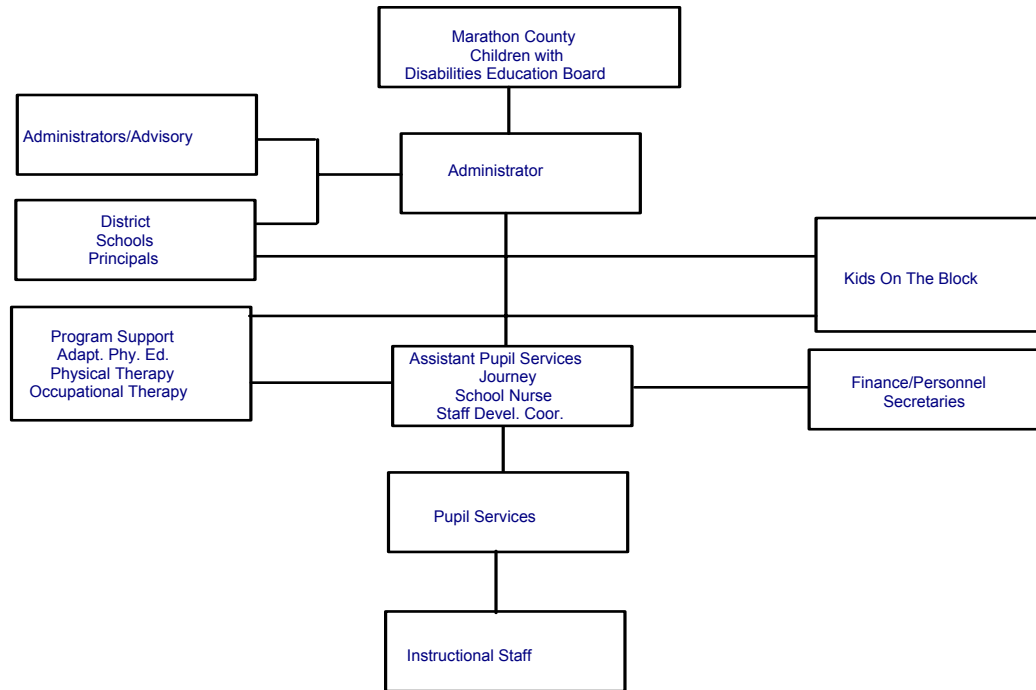
Kids On The Block

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 | 2004 |
|---------------------------|--------------|--------------|---------------|---------------|
| Union (FTE) | 52.00 | 52.00 | 52.00 | 42.00 |
| Non-Union (FTE) | 47.00 | 47.00 | 48.00 | 58.00 |
| TOTAL | 99.00 | 99.00 | 100.00 | 100.00 |

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

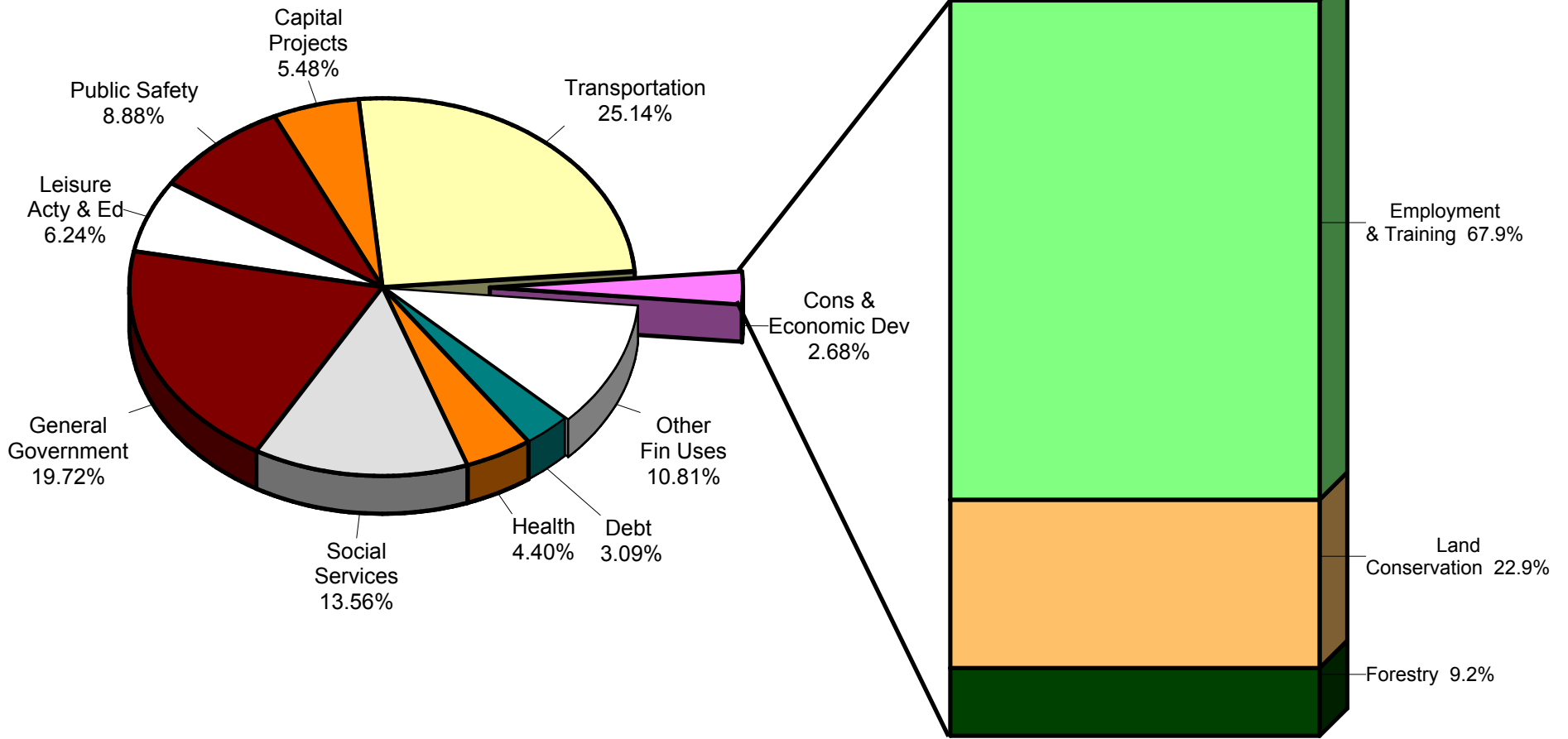
SPECIAL EDUCATION

| Actual 2001/02 Prior | July 02 /June 03 Adopted Budget | July 02 /June 03 Modified Budget | Actual 7/23/2003 | Actual July 02 /June 03 | Category | July 03 /June 04 Requested Budget | July 03 /June 04 Recommended Budget | July 03 /June 04 Adopted Budget |
|----------------------------|--|---|---------------------|-------------------------------|--------------------------------|--|--|--|
| \$ 3,079,118 | 3,049,913 | 2,380,903 | 2,456,318 | 2,456,318 | Personal Services | \$ 2,385,718 | 2,385,718 | 2,385,718 |
| 1,359,356 | 263,742 | 734,080 | 764,170 | 764,170 | Contractual Services | 779,630 | 779,630 | 779,630 |
| 74,718 | 26,463 | 247,143 | 224,658 | 224,658 | Supplies and Expense | 262,056 | 262,056 | 262,056 |
| 0 | 22,008 | 0 | 0 | 0 | Capital Outlay | 0 | 0 | 0 |
| \$ 4,513,192 | 3,362,126 | 3,362,126 | 3,445,146 | 3,445,146 | Total Expenditures | \$ 3,427,404 | 3,427,404 | 3,427,404 |
| | | | | | | | | |
| \$ 1,596,661 | 1,006,606 | 1,006,606 | 1,083,896 | 1,083,896 | Intergov't Categorical Aide | \$ 851,312 | 851,312 | 851,312 |
| 2,757,117 | 2,252,441 | 2,263,784 | 2,584,020 | 2,584,020 | Intergov't Charges for Service | 2,481,637 | 2,481,637 | 2,481,637 |
| 71,649 | 103,079 | 92,337 | 6,933 | 6,933 | Miscellaneous Revenue | 94,455 | 94,455 | 94,455 |
| \$ 4,425,427 | 3,362,126 | 3,362,727 | 3,674,849 | 3,674,849 | Total Revenues | \$ 3,427,404 | 3,427,404 | 3,427,404 |
| | | | | | | | | |
| \$ 87,765 | 0 | (601) | (229,703) | (229,703) | FUND BALANCE | \$ 0 | 0 | 0 |

THIS PAGE LEFT BLANK INTENTIONALLY

MARATHON COUNTY

2004 Expense Budget by Activity



Detail by Percentage of
Conservation & Economic
Development Expenses

FORESTRY GRANTS

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 GRANTS

FUND: 100 General Fund
 ORG1: 750 Forestry Grants

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|-------------------|---------------------------|----------------------------|---------------------|-------------------|--------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 150,338 | 186,554 | 0 | 0 | 0 | Personal Services | \$ 0 | 0 | 0 |
| 70,766 | 145,809 | 111,062 | 19,256 | 29,824 | Contractual Services | 92,399 | 92,399 | 92,399 |
| 20,235 | 21,360 | 2,250 | 0 | 250 | Supplies and Expense | 2,250 | 2,250 | 2,250 |
| 32,645 | 42,250 | 10,000 | 10,000 | 10,000 | Building Materials | 5,000 | 5,000 | 5,000 |
| 946 | 3,182 | 1,800 | 0 | 1,800 | Fixed Charges | 1,800 | 1,800 | 1,800 |
| 11,205 | 20,676 | 394,736 | 373,825 | 374,060 | Capital Outlay | 43,305 | 43,305 | 43,305 |
| \$ 286,135 | 419,831 | 519,848 | 403,081 | 415,934 | Total Expenditures | \$ 144,754 | 144,754 | 144,754 |
| | | | | | | | | |
| \$ 62,866 | 49,088 | 16,484 | 6,510 | 23,785 | Intergovernmental Grants & Aid | \$ 9,401 | 9,401 | 9,401 |
| 176,388 | 190,000 | 0 | 0 | 0 | Public Charges for Service | 0 | 0 | 0 |
| 19,842 | 5,450 | 5,350 | 954 | 5,350 | Miscellaneous Revenue | 5,450 | 5,450 | 5,450 |
| 13,885 | 116,159 | 493,657 | 380,750 | 380,751 | Other Financing Sources | 125,546 | 125,546 | 125,546 |
| \$ 272,981 | 360,697 | 515,491 | 388,214 | 409,886 | Total Revenues | \$ 140,397 | 140,397 | 140,397 |
| | | | | | | | | |
| \$ 13,154 | 59,134 | 4,357 | 14,867 | 6,048 | TAX LEVY | \$ 4,357 | 4,357 | 4,357 |

SEGREGATED LAND

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

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|--------------------|---------------------------|----------------------------|---------------------|-------------------|----------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 0 | 1,300 | 1,300 | 0 | 0 | Contractual Services | \$ 1,300 | 1,300 | 1,300 |
| 35 | 40 | 40 | 13 | 13 | Supplies and Expense | 40 | 40 | 40 |
| 1,391 | 2,098 | 7,644 | (973) | 6,144 | Fixed Charges | 2,098 | 2,098 | 2,098 |
| 149,002 | 234,028 | 232,817 | 0 | 0 | Capital Outlay | 251,848 | 251,848 | 251,848 |
| \$ 150,428 | 237,466 | 241,801 | (960) | 6,157 | Total Expenditures | \$ 255,286 | 255,286 | 255,286 |
| | | | | | | | | |
| \$ 15,000 | 15,000 | 15,000 | 0 | 15,000 | Public Charges for Service | \$ 15,000 | 15,000 | 15,000 |
| 7,511 | 8,642 | 8,642 | 3,029 | 6,642 | Miscellaneous Revenue | 6,642 | 6,642 | 6,642 |
| 149,625 | 213,824 | 218,159 | 0 | 0 | Other Financing Source | 233,644 | 233,644 | 233,644 |
| \$ 172,136 | 237,466 | 241,801 | 3,029 | 21,642 | Total Revenues | \$ 255,286 | 255,286 | 255,286 |
| | | | | | | | | |
| \$ (21,708) | 0 | 0 | (3,989) | (15,485) | TAX LEVY | \$ 0 | 0 | 0 |

LAND CONSERVATION GRANTS

FUND: 100 General Fund
 ORG1: 780 Land Conservation Grants

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|---------------------|---------------------------|----------------------------|---------------------|-------------------|-------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 333,842 | 222,341 | 236,088 | 157,653 | 236,088 | Personal Services | \$ 229,235 | 242,104 | 242,104 |
| 51,840 | 88,103 | 96,972 | 16,899 | 62,964 | Contractual Services | 55,270 | 44,711 | 44,711 |
| 25,676 | 17,658 | 28,090 | 15,365 | 25,718 | Supplies and Expense | 15,147 | 15,148 | 15,148 |
| 596,326 | 602,860 | 686,968 | 92,572 | 478,718 | Grants, Contributions & Other | 691,010 | 691,010 | 691,010 |
| 0 | 0 | 0 | 1,215 | 1,999 | Capital Outlay | 0 | 0 | 0 |
| \$ 1,007,684 | 930,962 | 1,048,118 | 283,704 | 805,487 | Total Expenditures | \$ 990,662 | 992,973 | 992,973 |
| | | | | | | | | |
| \$ 984,481 | 868,099 | 966,707 | 75,750 | 736,522 | Intergov'tl Grants & Aid | \$ 947,640 | 960,510 | 960,510 |
| 0 | 0 | 700 | 1,375 | 1,500 | Public Charges for Service | 1,500 | 1,500 | 1,500 |
| 5,359 | 1,650 | 3,050 | (713) | 2,446 | Miscellaneous Revenue | 1,520 | 1,520 | 1,520 |
| 0 | 61,213 | 77,661 | 0 | 0 | Other Financing Sources | 40,002 | 29,443 | 29,443 |
| \$ 989,840 | 930,962 | 1,048,118 | 76,412 | 740,468 | Total Revenues | \$ 990,662 | 992,973 | 992,973 |
| | | | | | | | | |
| \$ 17,844 | 0 | 0 | 207,292 | 65,019 | TAX LEVY | \$ 0 | 0 | 0 |

THIS PAGE LEFT BLANK INTENTIONALLY

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.

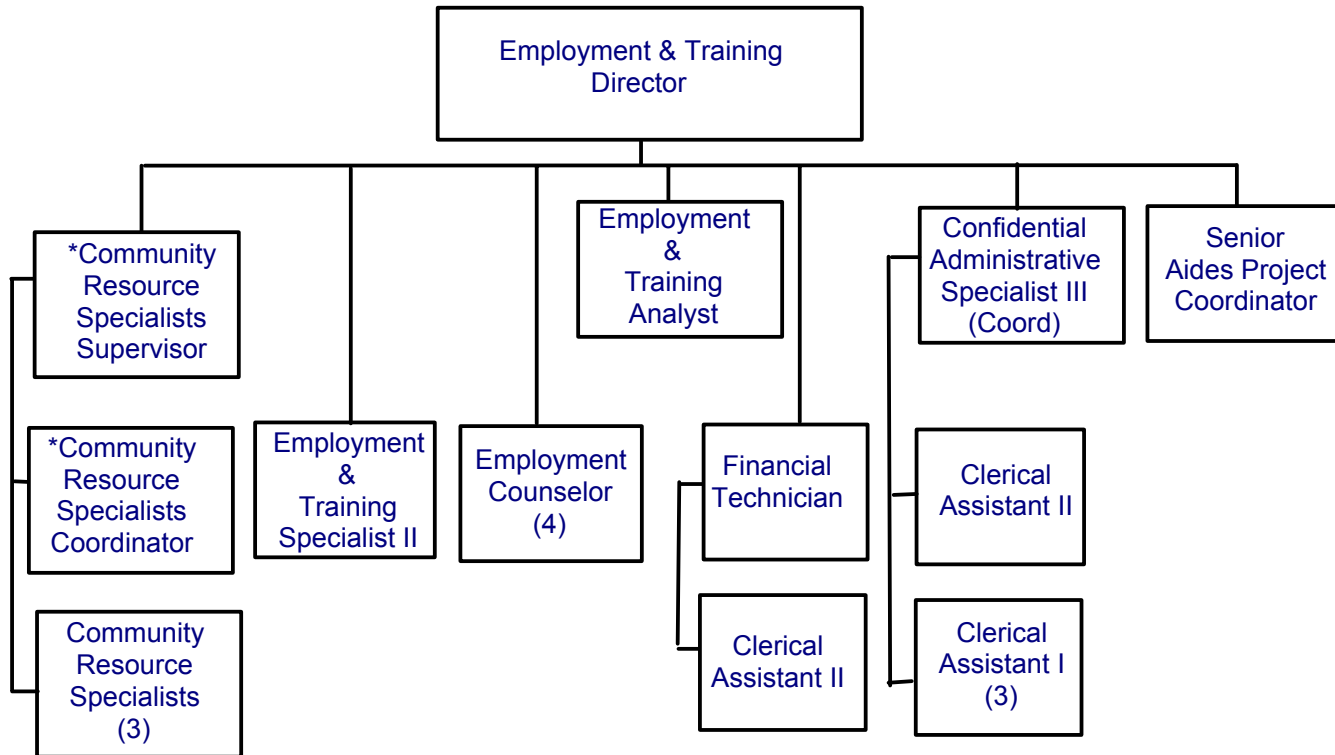
Services for employers seeking to hire, train, and retain non- or limited-English speaking Southeast Asians include all of the above, plus written translation of employment policies, interpretation at employee group meetings, and individual consultation and training on diversity issues.

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



* One of the two supervisor positions not funded after 4/1/04

| Number of Positions (FTE) | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|---------------------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Union (FTE) | 1.00 | 3.00 | 3.00 | 16.00 | 16.00 | 16.00 | 16.00 | 17.00 | 19.00 | 8.00 |
| Non-Union (FTE) | 8.00 | 10.00 | 10.00 | 8.00 | 9.00 | 12.00 | 12.00 | 11.00 | 12.00 | 11.00 |
| TOTAL | 9.00 | 13.00 | 13.00 | 24.00 | 25.00 | 28.00 | 28.00 | 28.00 | 31.00 | 19.00 |

EMPLOYMENT AND TRAINING

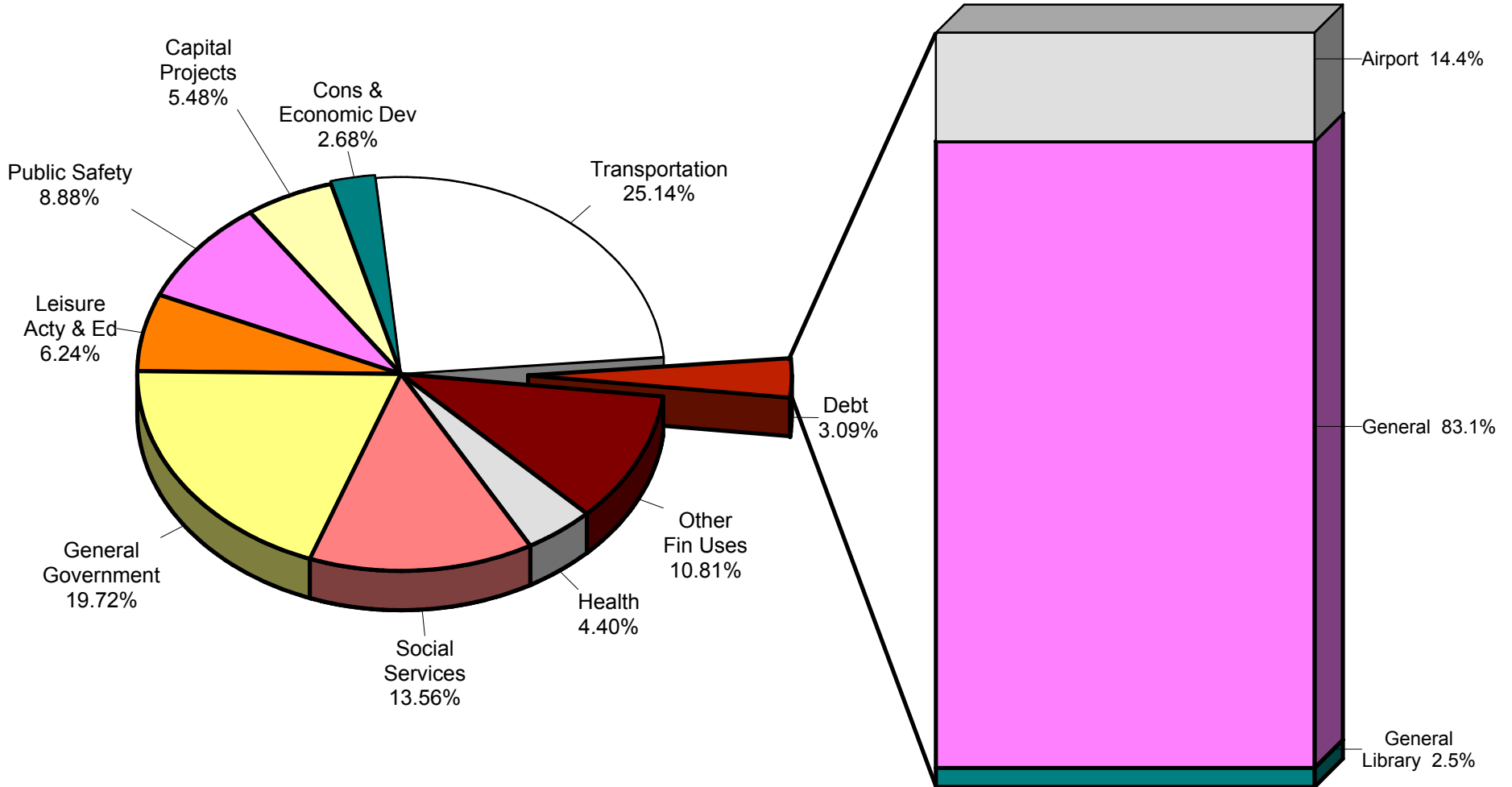
FUND: 175 Social Improvement Fund
 ORG1: 825 Employment and Training

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|---------------------|---------------------------|----------------------------|---------------------|-------------------|--------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 832,831 | 1,170,127 | 1,209,887 | 855,148 | 1,670,713 | Personal Services | \$ 1,290,635 | 1,549,863 | 1,549,863 |
| 843,659 | 994,231 | 994,621 | 532,005 | 1,499,928 | Contractual Services | 672,553 | 631,467 | 631,467 |
| 47,235 | 48,208 | 51,058 | 28,059 | 68,645 | Supplies and Expense | 47,301 | 44,511 | 44,511 |
| 83,787 | 83,742 | 85,742 | 67,720 | 139,470 | Fixed Charges | 83,403 | 121,980 | 121,980 |
| 197,904 | 699,548 | 699,548 | 152,961 | 850,457 | Grants, Contributions & Other | 265,163 | 264,683 | 264,683 |
| 4,740 | 0 | 0 | 0 | 0 | Capital Outlay | 0 | 0 | 0 |
| 76,771 | 236,370 | 236,370 | 0 | 236,370 | Other Financing Uses | 138,672 | 333,054 | 333,054 |
| \$ 2,086,927 | 3,232,226 | 3,277,226 | 1,635,893 | 4,465,583 | Total Expenditures | \$ 2,497,727 | 2,945,558 | 2,945,558 |
| | | | | | | | | |
| \$ 2,263,491 | 2,868,428 | 2,868,428 | 865,512 | 3,493,760 | Intergov't Grants & Other | \$ 2,166,914 | 2,145,868 | 2,145,868 |
| 2,784 | 5,428 | 5,428 | 2,014 | 5,428 | Public Charges for Service | 3,057 | 3,057 | 3,057 |
| 0 | 630 | 630 | 0 | 630 | Intergov't Charges for Service | 0 | 0 | 0 |
| 64,802 | 21,500 | 21,500 | 30,536 | 27,411 | Miscellaneous Revenue | 29,800 | 29,800 | 29,800 |
| 83,850 | 293,939 | 338,939 | 0 | 338,939 | Other Financing Sources | 271,244 | 740,121 | 740,121 |
| \$ 2,414,927 | 3,189,925 | 3,234,925 | 898,062 | 3,866,168 | Total Revenues | \$ 2,471,015 | 2,918,846 | 2,918,846 |
| | | | | | | | | |
| \$ (328,000) | 42,301 | 42,301 | 737,831 | 599,415 | TAX LEVY | \$ 26,712 | 26,712 | 26,712 |

THIS PAGE LEFT BLANK INTENTIONALLY

MARATHON COUNTY

2004 Expense Budget by Activity



Detail by Percentage of Debt Expenses

DEBT REDEMPTION

FUND: 500 Debt Service Fund
 ORG1: 810 Debt Redemption

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|----------------------|---------------------------|----------------------------|---------------------|-------------------|--------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 11,418,503 | 4,980,000 | 5,116,862 | 75,852 | 5,105,079 | Debt Service | \$ 50,000 | 3,915,000 | 3,915,000 |
| 55,510 | 230,511 | 929,511 | 699,000 | 929,511 | Other Financing Uses | 231,245 | 231,245 | 231,245 |
| \$ 11,474,013 | 5,210,511 | 6,046,373 | 774,852 | 6,034,590 | Total Expenditures | \$ 281,245 | 4,146,245 | 4,146,245 |
| | | | | | | | | |
| \$ 171,202 | 158,000 | 158,000 | 108,850 | 158,000 | Fines, Forfeits and Penalties | \$ 158,000 | 158,000 | 158,000 |
| 50,340 | 50,000 | 50,000 | 27,660 | 50,000 | Public Charges for Service | 50,000 | 50,000 | 50,000 |
| 75,805 | 72,511 | 72,511 | 0 | 72,511 | Intergov't Charges for Service | 73,245 | 73,245 | 73,245 |
| 150,051 | 0 | 0 | 68,095 | 72,770 | Miscellaneous Revenue | 0 | 0 | 0 |
| 6,151,887 | 0 | 835,862 | 824,654 | 824,654 | Other Financing Sources | 0 | 0 | 0 |
| \$ 6,599,285 | 280,511 | 1,116,373 | 1,029,259 | 1,177,935 | Total Revenues | \$ 281,245 | 281,245 | 281,245 |
| | | | | | | | | |
| \$ 4,874,728 | 4,930,000 | 4,930,000 | (254,407) | 4,856,655 | TAX LEVY | \$ 0 | 3,865,000 | 3,865,000 |

DEBT REDEMPTION - LIBRARY

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

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|-------------------|---------------------------|----------------------------|---------------------|-------------------|---------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 750 | 0 | 0 | 0 | 0 | Debt Service | \$ 0 | 0 | 0 |
| 135,112 | 125,654 | 125,654 | 125,654 | 251,308 | Other Financing Uses | 125,654 | 125,654 | 125,654 |
| \$ 135,862 | 125,654 | 125,654 | 125,654 | 251,308 | Total Expenditures | \$ 125,654 | 125,654 | 125,654 |
| | | | | | | | | |
| \$ 136,364 | 125,654 | 125,654 | 131,258 | 125,654 | Miscellaneous Revenue | \$ 125,654 | 125,654 | 125,654 |
| \$ 136,364 | 125,654 | 125,654 | 131,258 | 125,654 | Total Revenues | \$ 125,654 | 125,654 | 125,654 |
| | | | | | | | | |
| \$ (502) | 0 | 0 | (5,604) | 125,654 | TAX LEVY | \$ 0 | 0 | 0 |

AIRPORT DEBT REDEMPTION

FUND: 700 Airport
 ORG1: 819 Debt Redemption

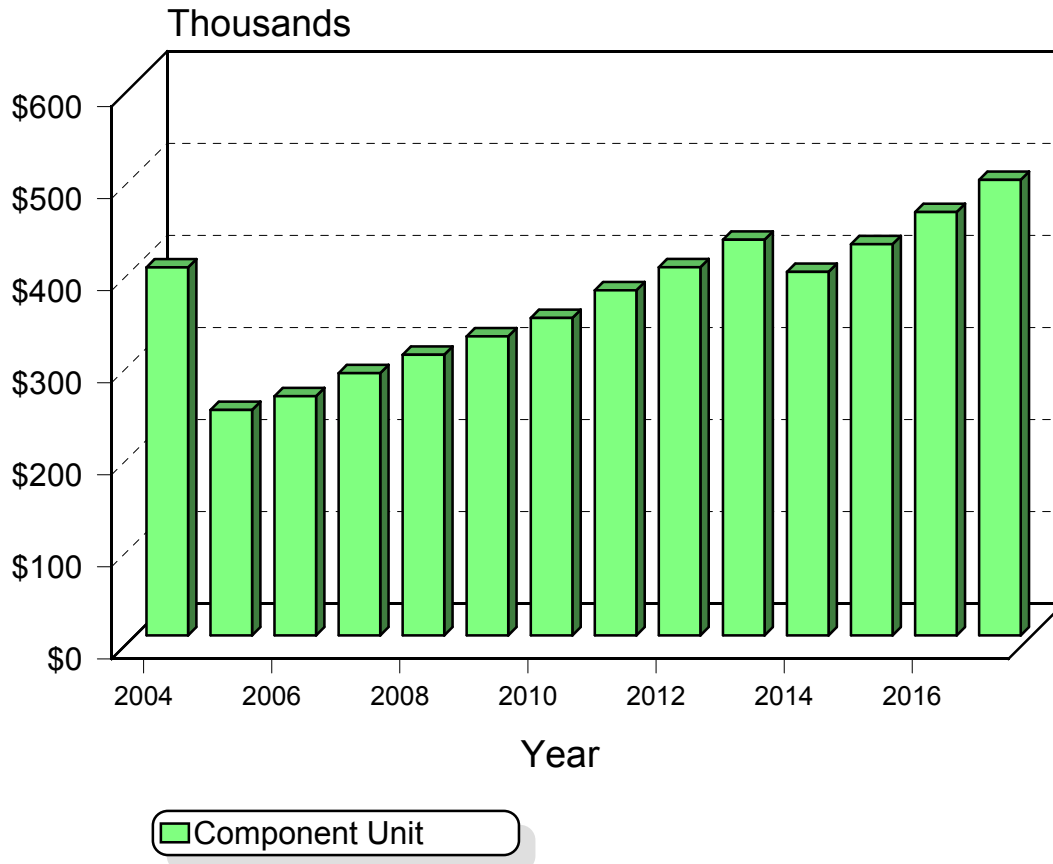
| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|-------------------|---------------------------|----------------------------|---------------------|-------------------|---------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 496,499 | 505,053 | 505,053 | 159,053 | 510,818 | Debt Service | \$ 719,099 | 719,099 | 719,099 |
| \$ 496,499 | 505,053 | 505,053 | 159,053 | 510,818 | Total Expenditures | \$ 719,099 | 719,099 | 719,099 |
| \$ 0 | 505,053 | 505,053 | 0 | 510,818 | Other Financing Sources | \$ 719,099 | 719,099 | 719,099 |
| \$ 0 | 505,053 | 505,053 | 0 | 510,818 | Total Revenue | \$ 719,099 | 719,099 | 719,099 |
| \$ 496,499 | 0 | 0 | 159,053 | 0 | TAX LEVY | \$ 0 | 0 | 0 |

SOLID WASTE DEBT REDEMPTION

FUND: 750 Solid Waste
 ORG1: 823 Debt Redemption

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|-------------------|---------------------------|----------------------------|---------------------|-------------------|---------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 256,667 | 256,332 | 256,332 | 4,152 | 256,832 | Debt Service | \$ 0 | 0 | 0 |
| \$ 256,667 | 256,332 | 256,332 | 4,152 | 256,832 | Total Expenditures | \$ 0 | 0 | 0 |
| \$ 0 | 256,332 | 256,332 | 0 | 0 | Other Financing Sources | \$ 0 | 0 | 0 |
| \$ 0 | 256,332 | 256,332 | 0 | 0 | Total Revenues | \$ 0 | 0 | 0 |
| \$ 256,667 | 0 | 0 | 4,152 | 256,832 | TAX LEVY | \$ 0 | 0 | 0 |

MARATHON COUNTY ANNUAL PRINCIPAL

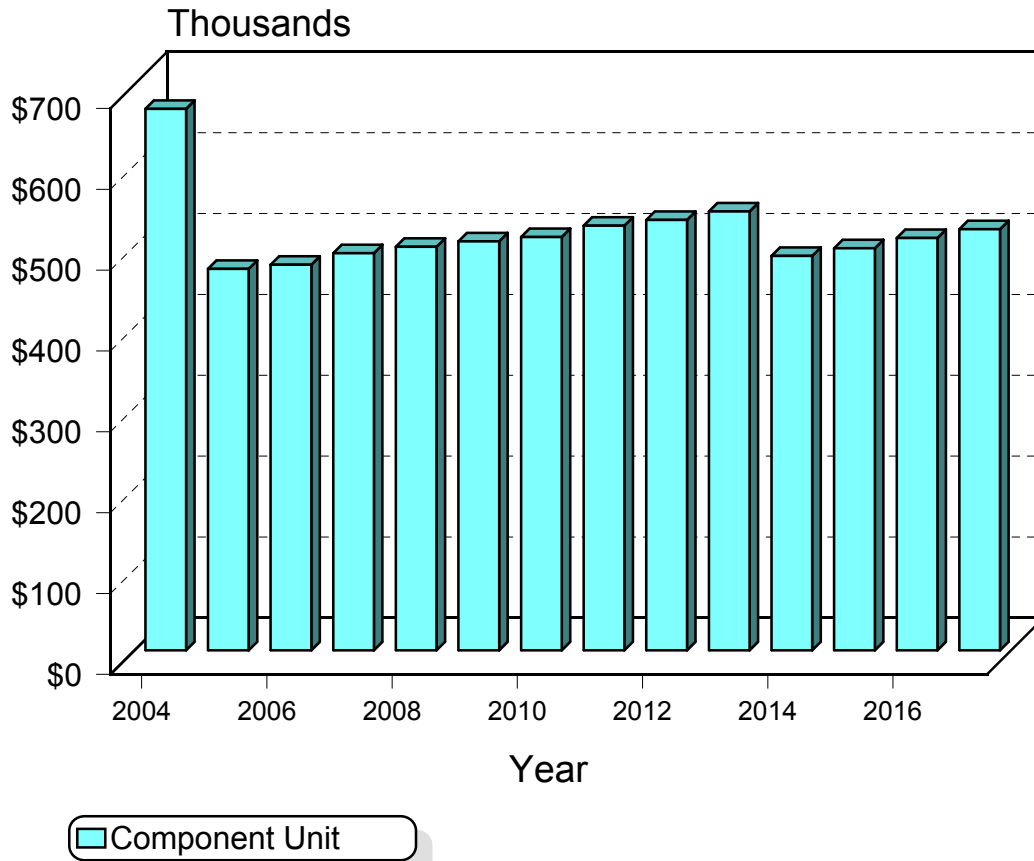


TOTAL PRINCIPAL

| Year | Marathon County | Portage County | Total |
|-------|-----------------|----------------|-----------|
| 2004 | 399,896 | 25,553 | 425,449 |
| 2005 | 245,000 | | 245,000 |
| 2006 | 260,000 | | 260,000 |
| 2007 | 285,000 | | 285,000 |
| 2008 | 305,000 | | 305,000 |
| 2009 | 325,000 | | 325,000 |
| 2010 | 345,000 | | 345,000 |
| 2011 | 375,000 | | 375,000 |
| 2012 | 400,000 | | 400,000 |
| 2013 | 430,000 | | 430,000 |
| 2014 | 395,000 | | 395,000 |
| 2015 | 425,000 | | 425,000 |
| 2016 | 460,000 | | 460,000 |
| 2017 | 495,000 | | 495,000 |
| Total | 5,144,896 | 25,553 | 5,170,449 |

This chart shows the amount of principal on bonded debt coming due each year. 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.

MARATHON COUNTY DEBT SERVICE DEBT SERVICE REQUIREMENTS

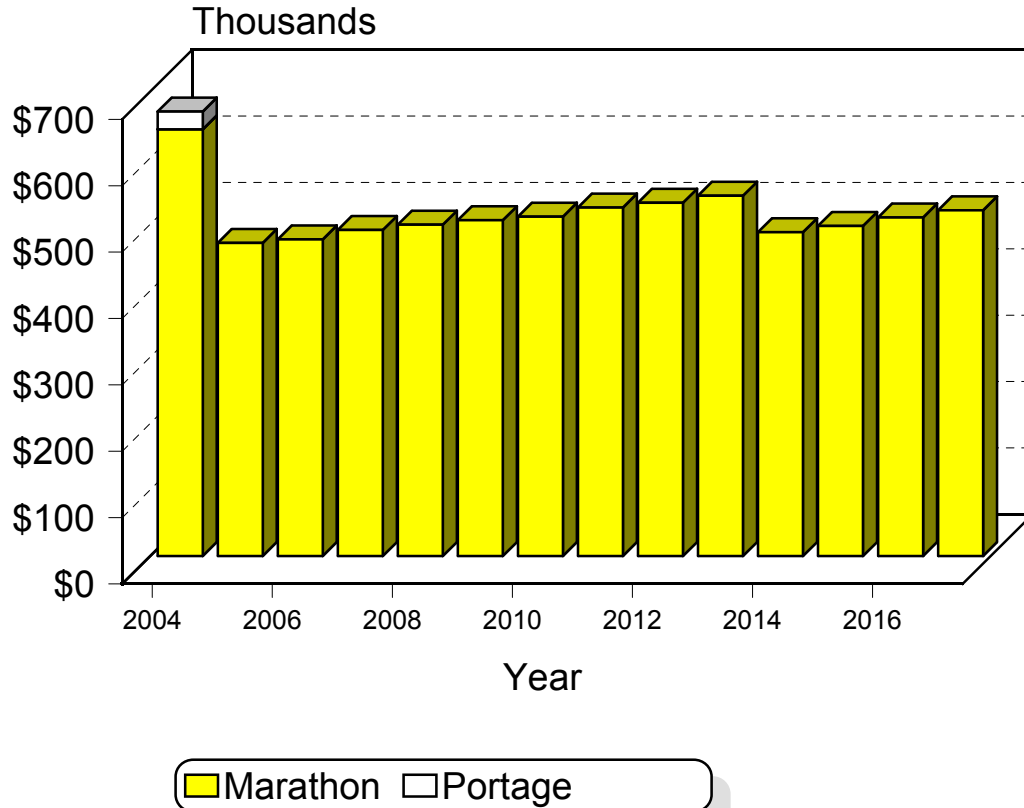


PRINCIPAL & INTEREST REQUIREMENTS

| Year | Component |
|-------|-----------|
| 2004 | 669,791 |
| 2005 | 471,813 |
| 2006 | 477,090 |
| 2007 | 491,298 |
| 2008 | 499,250 |
| 2009 | 505,973 |
| 2010 | 511,310 |
| 2011 | 525,200 |
| 2012 | 532,403 |
| 2013 | 542,860 |
| 2014 | 487,990 |
| 2015 | 497,450 |
| 2016 | 510,138 |
| 2017 | 520,988 |
| Total | 7,243,551 |

This chart shows the total debt service payments required to pay off all bonded debt. The amounts include principal and interest for the 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 |
|------|-----------|---------|-----------|
| 2004 | 643,084 | 26,706 | 669,790 |
| 2005 | 471,813 | 0 | 471,813 |
| 2006 | 477,090 | 0 | 477,090 |
| 2007 | 491,298 | 0 | 491,298 |
| 2008 | 499,250 | 0 | 499,250 |
| 2009 | 505,973 | 0 | 505,973 |
| 2010 | 511,310 | 0 | 511,310 |
| 2011 | 525,200 | 0 | 525,200 |
| 2012 | 532,403 | 0 | 532,403 |
| 2013 | 542,860 | 0 | 542,860 |
| 2014 | 487,990 | 0 | 487,990 |
| 2015 | 497,450 | 0 | 497,450 |
| 2016 | 510,138 | 0 | 510,138 |
| 2017 | 520,988 | 0 | 520,988 |
| | 7,216,844 | 26,706 | 7,243,550 |

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

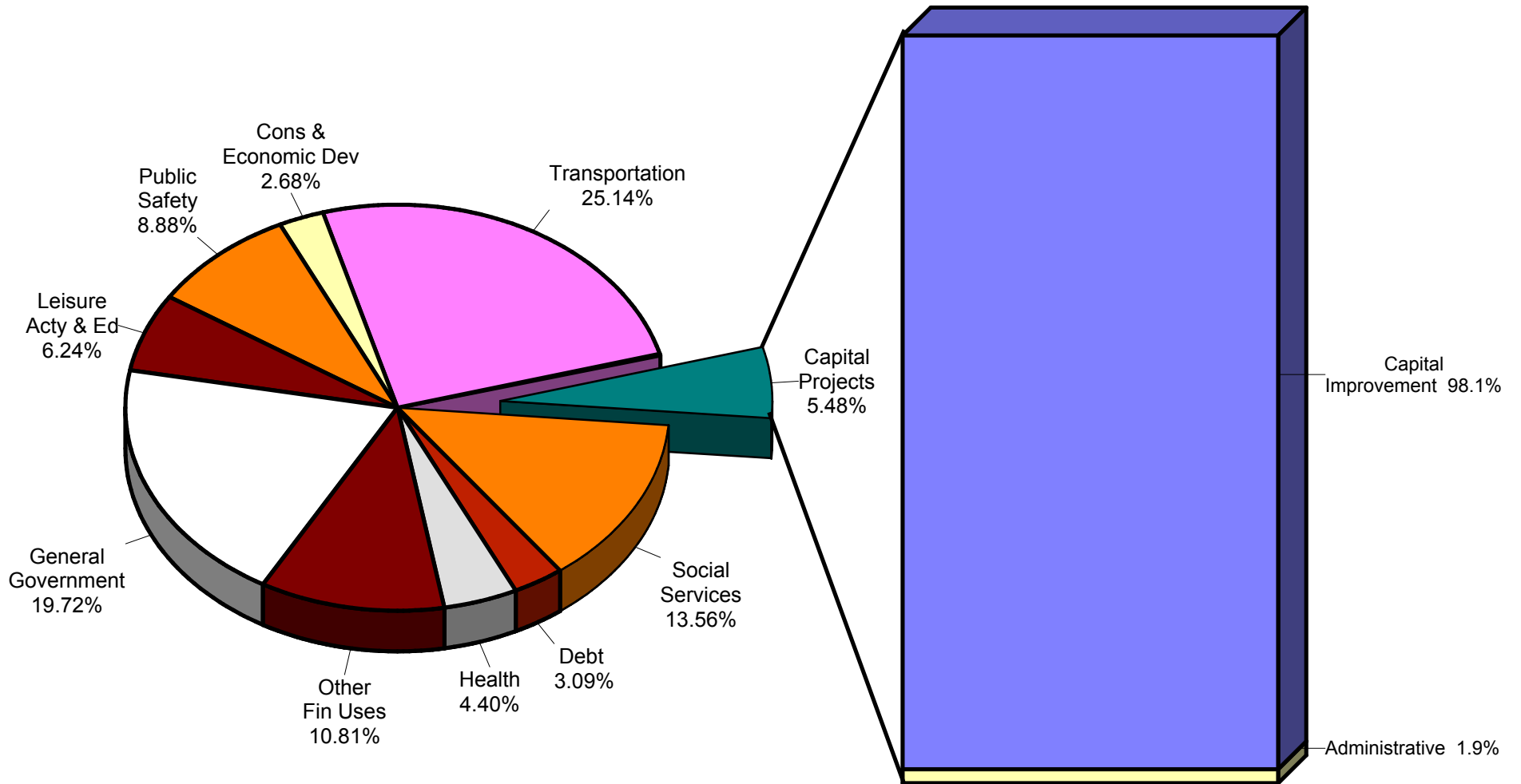
**MARATHON COUNTY DEBT SERVICE
REQUIRED PAYMENTS - COMPONENT UNITS
FOR THE FISCAL PERIODS 2004-2017**

| YEAR | 1994 STATE TRUST LOAN | | MARATHON COUNTY AIRPORT 1998A GO AIRPORT BONDS | | 2003A PROM NOTE | | PORTAGE COUNTY AIRPORT 1994 STATE TRUST LOAN | | TOTAL COMPONENT UNITS |
|--------------|-----------------------|-----------------|---|---------------------|-------------------|------------------|---|-----------------|-----------------------------|
| | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | |
| 2004 | 169,896.21 | 7,666.28 | 180,000.00 | 221,987.00 | 50,000.00 | 13,535.00 | 25,553.02 | 1,153.04 | 669,790.55 |
| 2005 | | | 195,000.00 | 213,977.50 | 50,000.00 | 12,835.00 | | | 471,812.50 |
| 2006 | | | 210,000.00 | 205,105.00 | 50,000.00 | 11,985.00 | | | 477,090.00 |
| 2007 | | | 230,000.00 | 195,340.00 | 55,000.00 | 10,957.50 | | | 491,297.50 |
| 2008 | | | 250,000.00 | 184,530.00 | 55,000.00 | 9,720.00 | | | 499,250.00 |
| 2009 | | | 270,000.00 | 172,655.00 | 55,000.00 | 8,317.50 | | | 505,972.50 |
| 2010 | | | 290,000.00 | 159,560.00 | 55,000.00 | 6,750.00 | | | 511,310.00 |
| 2011 | | | 315,000.00 | 145,205.00 | 60,000.00 | 4,995.00 | | | 525,200.00 |
| 2012 | | | 340,000.00 | 129,297.50 | 60,000.00 | 3,105.00 | | | 532,402.50 |
| 2013 | | | 365,000.00 | 111,787.50 | 65,000.00 | 1,072.50 | | | 542,860.00 |
| 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 | \$169,896.21 | 7,666.28 | 4,420,000.00 | 1,981,009.50 | 555,000.00 | 83,272.50 | 25,553.02 | 1,153.04 | 7,243,550.55 |

THIS PAGE LEFT BLANK INTENTIONALLY

MARATHON COUNTY

2004 Expense Budget by Activity



Detail by Percentage of
Capital Projects

ADMINISTRATIVE PROJECTS

FUND: General Fund
 ORG1: Improvements

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/03 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|---------------------|---------------------------|----------------------------|-------------------|-------------------|---------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 39,316 | 50,000 | 50,000 | 21,779 | 50,000 | Contractual Services | \$ 25,000 | 25,000 | 25,000 |
| 0 | 0 | 0 | 929 | 929 | Building Materials | 0 | 0 | 0 |
| 135,826 | 154,000 | 154,000 | 32,313 | 154,000 | Capital Outlay | 140,000 | 140,000 | 140,000 |
| 3,751,995 | 0 | 255,128 | 255,128 | 255,128 | Other Financing Uses | 0 | 0 | 0 |
| \$ 3,927,137 | 204,000 | 459,128 | 310,149 | 460,057 | Total Expenditures | \$ 165,000 | 165,000 | 165,000 |
| | | | | | | | | |
| \$ 24,901 | 4,000 | 4,000 | 14,531 | 15,531 | Miscellaneous Revenue | \$ 0 | 0 | 0 |
| 0 | 0 | 32,675 | 63,161 | 63,161 | Other Financing Sources | 0 | 0 | 0 |
| \$ 24,901 | 4,000 | 36,675 | 77,692 | 78,692 | Total Revenues | \$ 0 | 0 | 0 |
| | | | | | | | | |
| \$ 2,902,236 | 200,000 | 422,453 | 232,457 | 381,365 | TAX LEVY | \$ 165,000 | 165,000 | 165,000 |

2000 CAPITAL IMPROVEMENT PROGRAM

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

| 2002 Prior | 2003 Adopted Budget | 2003 Modifi1d Budget | Actual 8/31/03 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|--------------------|---------------------------|----------------------------|-------------------|-------------------|---------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 464,680 | 0 | 0 | 0 | 0 | Capital Outlay | \$ 0 | 0 | 0 |
| 826,465 | 0 | 0 | 0 | 0 | Other Financing Uses | 0 | 0 | 0 |
| \$1,291,145 | 0 | 0 | 0 | 0 | Total Expenditures | \$ 0 | 0 | 0 |
| | | | | | | | | |
| \$ 34,747 | 0 | 0 | 0 | 0 | Miscellaneous Revenue | \$ 0 | 0 | 0 |
| \$ 34,747 | 0 | 0 | 0 | 0 | Total Revenues | \$ 0 | 0 | 0 |
| | | | | | | | | |
| \$1,256,398 | 0 | 0 | 0 | 0 | TAX LEVY | \$ 0 | 0 | 0 |

2001 CAPITAL IMPROVEMENT PROGRAM

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

| 2002 Prior | 2003 Adopted Budget | 2003 Modifi1d Budget | Actual 8/31/03 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|---------------------|---------------------------|----------------------------|-------------------|-------------------|-----------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 65,557 | 0 | 0 | 0 | 0 | Supplies & Expense | \$ 0 | 0 | 0 |
| 1,210,147 | 0 | 1,645,454 | 634,661 | 1,645,454 | Capital Outlay | 0 | 0 | 0 |
| 2,078,147 | 0 | 108,000 | 108,000 | 108,000 | Other Financing Uses | 0 | 0 | 0 |
| \$ 3,353,851 | 0 | 1,753,454 | 742,661 | 1,753,454 | Total Expenditures | \$ 0 | 0 | 0 |
| | | | | | | | | |
| \$ 8,126 | 0 | 0 | 12,858 | 15,000 | Public Charges for Services | \$ 0 | 0 | 0 |
| 147,318 | 0 | 0 | 26,027 | 160,277 | Miscellaneous Revenue | 0 | 0 | 0 |
| 0 | 0 | 1,753,454 | 0 | 0 | Other Financing Sources | 0 | 0 | 0 |
| \$ 155,444 | 0 | 1,753,454 | 38,885 | 175,277 | Total Revenues | \$ 0 | 0 | 0 |
| | | | | | | | | |
| \$ 3,198,407 | 0 | 0 | 703,776 | 1,578,177 | TAX LEVY | \$ 0 | 0 | 0 |

2002 CAPITAL IMPROVEMENT PROGRAM

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

| 2002 Prior | 2003 Adopted Budget | 2003 Modifi1d Budget | Actual 8/31/03 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|----------------------|---------------------------|----------------------------|-------------------|-------------------|-------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 79,853 | 0 | 955,990 | 36,115 | 956,990 | Contractual Services | \$ 0 | 0 | 0 |
| 0 | 0 | 115,000 | 0 | 115,000 | Supplies & Expense | 0 | 0 | 0 |
| 10,000 | 0 | 0 | 0 | 0 | Grants, Contributions & Other | 0 | 0 | 0 |
| 1,958,745 | 0 | 5,763,748 | 3,189,569 | 5,762,748 | Capital Outlay | 0 | 0 | 0 |
| 5,578,775 | 0 | 87,075 | 87,075 | 87,075 | Other Financing Uses | 0 | 0 | 0 |
| \$ 7,627,373 | 0 | 6,921,813 | 3,312,759 | 6,921,813 | Total Expenditures | \$ 0 | 0 | 0 |
| | | | | | | | | |
| \$ 106,894 | 0 | 315,627 | 348,504 | 379,368 | Miscellaneous Revenue | \$ 0 | 0 | 0 |
| 12,693,022 | 0 | 6,606,186 | 0 | 0 | Other Financing Sources | 0 | 0 | 0 |
| \$12,799,916 | 0 | 6,921,813 | 348,504 | 379,368 | Total Revenues | \$ 0 | 0 | 0 |
| | | | | | | | | |
| \$(5,172,543) | 0 | 0 | 2,964,255 | 6,542,445 | TAX LEVY | \$ 0 | 0 | 0 |

2003 CAPITAL IMPROVEMENT PROGRAM

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

| 2002 Prior | 2003 Adopted Budget | 2003 Modifi1d Budget | Actual 8/31/03 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|---------------------|---------------------------|----------------------------|--------------------|-------------------|---------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 0 | 0 | 30,000 | 15,191 | 30,000 | Contractual Services | \$ 0 | 0 | 0 |
| 0 | 3,225,060 | 4,276,416 | 1,102,048 | 4,276,416 | Capital Outlay | 0 | 0 | 0 |
| 0 | 0 | 800,000 | 800,000 | 800,000 | Other Financing Uses | 0 | 0 | 0 |
| \$ 0 | 3,225,060 | 5,106,416 | 1,917,239 | 5,106,416 | Total Expenditures | \$ 0 | 0 | 0 |
| | | | | | | | | |
| \$ 0 | 0 | 310,000 | 52,647 | 355,000 | Miscellaneous Revenue | \$ 0 | 0 | 0 |
| 434,831 | 3,225,060 | 4,796,416 | 4,361,585 | 4,334,085 | Other Financing Sources | 0 | 0 | 0 |
| \$ 434,831 | 3,225,060 | 5,106,416 | 4,414,232 | 4,689,085 | Total Revenues | \$ 0 | 0 | 0 |
| | | | | | | | | |
| \$ (434,831) | 0 | 0 | (2,496,993) | 417,331 | TAX LEVY | \$ 0 | 0 | 0 |

2004 CAPITAL IMPROVEMENT PROGRAM

FUND: 600 Capital Improvements Program
 ORG1: 930 2004 Capital Projects

| 2002 Prior | 2003 Adopted Budget | 2003 Modifi1d Budget | Actual 8/31/03 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|---------------|---------------------------|----------------------------|-------------------|-------------------|---------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 0 | 0 | 0 | 0 | 0 | Contractual Services | \$ 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | Capital Outlay | 0 | 8,700,072 | 8,700,072 |
| 0 | 0 | 0 | 0 | 0 | Other Financing Uses | 8,693,650 | 0 | 0 |
| \$ 0 | 0 | 0 | 0 | 0 | Total Expenditures | \$ 8,693,650 | 8,700,072 | 8,700,072 |
| \$ 0 | 0 | 0 | 0 | 0 | Other Financing Sources | \$ 8,693,650 | 8,700,072 | 8,700,072 |
| \$ 0 | 0 | 0 | 0 | 0 | Total Revenues | \$ 8,693,650 | 8,700,072 | 8,700,072 |
| \$ 0 | 0 | 0 | 0 | 0 | TAX LEVY | \$ 0 | 0 | 0 |

HUBER FACILITY CONSTRUCTION

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

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|-------------------|---------------------------|----------------------------|---------------------|-------------------|---------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 558,114 | 0 | 0 | 0 | 0 | Other Financing Uses | \$ 0 | 0 | 0 |
| \$ 558,114 | 0 | 0 | 0 | 0 | Total Expenditures | \$ 0 | 0 | 0 |
| | | | | | | | | |
| \$ 16,260 | 0 | 0 | 0 | 0 | Miscellaneous Revenue | \$ 0 | 0 | 0 |
| \$ 16,260 | 0 | 0 | 0 | 0 | Total Revenues | \$ 0 | 0 | 0 |
| | | | | | | | | |
| \$ 0 | 0 | 0 | 0 | 0 | Fund Balance | \$ 0 | 0 | 0 |

UNIVERSITY CONSTRUCTION

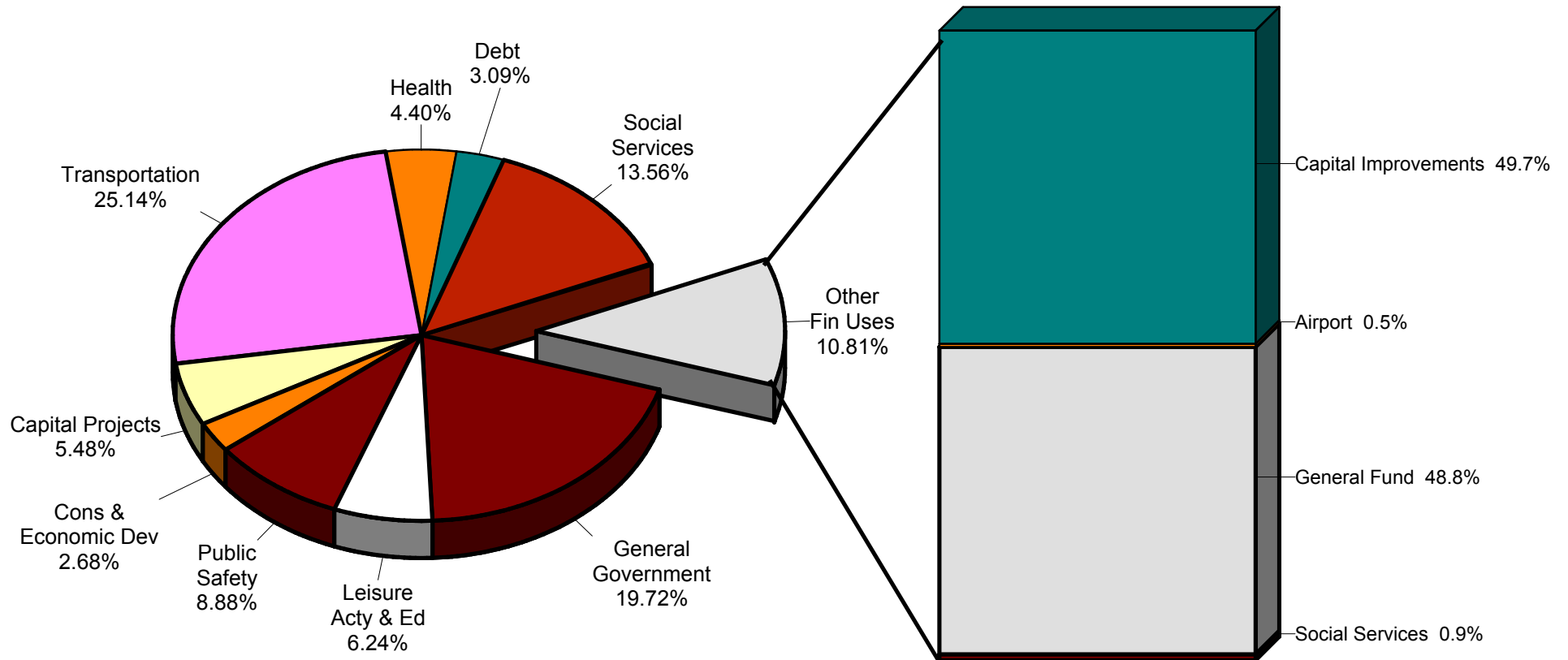
FUND: 622 University Construction
 ORG1: 923 University Construction

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|-------------------|---------------------------|----------------------------|---------------------|-------------------|---------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 1,607 | 0 | 2,000 | 1,464 | 2,000 | Contractual Services | \$ 0 | 0 | 0 |
| 167,698 | 0 | 121,035 | 113,699 | 121,035 | Capital Outlay | 0 | 0 | 0 |
| \$ 169,305 | 0 | 123,035 | 115,163 | 123,035 | Total Expenditures | \$ 0 | 0 | 0 |
| | | | | | | | | |
| \$ 12,292 | 0 | 2,000 | 3,244 | 3,000 | Miscellaneous Revenue | \$ 0 | 0 | 0 |
| 0 | 0 | 121,035 | 0 | 0 | Other Financing Sources | 0 | 0 | 0 |
| \$ 12,292 | 0 | 123,035 | 3,244 | 3,000 | Total Revenues | \$ 0 | 0 | 0 |
| | | | | | | | | |
| \$ 157,013 | 0 | 0 | 111,919 | 120,035 | Fund Balance | \$ 0 | 0 | 0 |

THIS PAGE LEFT BLANK INTENTIONALLY

MARATHON COUNTY

2004 Expense Budget by Activity



Detail by Percentage of
Other Finance Uses

OTHER FINANCE SOURCES/USES

| 2002 Prior | 2003 Adopted Budget | 2003 Modified Budget | Actual 8/31/2003 | 2003 Estimated | Category | 2004 Requested Budget | 2004 Recommended Budget | 2004 Adopted Budget |
|----------------------|---------------------------|----------------------------|---------------------|-------------------|--------------------------------|-----------------------------|-------------------------------|---------------------------|
| \$ 10,276,102 | 3,093,657 | 3,348,785 | 3,348,785 | 3,348,785 | General Fund | \$ 8,531,158 | 8,531,158 | 8,531,158 |
| 1,494,038 | 216,925 | 249,600 | 98,868 | 249,600 | Social Services | 0 | 163,218 | 163,218 |
| 190,622 | 0 | 824,654 | 824,654 | 824,654 | Debt | 0 | 0 | 0 |
| 9,041,501 | 0 | 995,075 | 995,075 | 995,075 | Capital Improvements | 8,693,650 | 8,693,650 | 8,693,650 |
| 481,236 | 489,861 | 489,861 | 489,861 | 489,861 | Airport | 0 | 95,696 | 95,696 |
| 587,201 | 0 | 113,155 | 344,678 | 344,678 | Landfill | 0 | 0 | 0 |
| \$ 22,070,700 | 3,800,443 | 6,021,130 | 6,101,921 | 6,252,653 | Other Financing Uses | \$ 17,224,808 | 17,483,722 | 17,483,722 |
| | | | | | | | | |
| \$ 2,889,132 | 30,486 | 120,302 | 120,302 | 120,302 | General Fund | \$ 0 | 0 | 0 |
| 83,850 | 150,732 | 192,769 | 42,037 | 192,769 | Social Services | 0 | 90,000 | 90,000 |
| 6,151,887 | 0 | 824,654 | 824,654 | 824,654 | Debt | 0 | 0 | 0 |
| 8,772,400 | 3,225,060 | 3,561,585 | 3,561,585 | 3,534,085 | Capital Improvements | 0 | 8,700,072 | 8,700,072 |
| 385,540 | 394,165 | 394,165 | 394,165 | 394,165 | Airport | 0 | 0 | 0 |
| 587,201 | 0 | 113,155 | 344,678 | 334,678 | Landfill | 0 | 0 | 0 |
| 3,200,690 | 0 | 800,000 | 800,000 | 800,000 | Highway | 8,693,650 | 8,693,650 | 8,693,650 |
| 0 | 0 | 14,500 | 14,500 | 14,500 | Property & Casualty | 0 | 0 | 0 |
| \$ 22,070,700 | 3,800,443 | 6,021,130 | 6,101,921 | 6,215,153 | Other Financing Sources | \$ 8,693,650 | 17,483,722 | 17,483,722 |

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> |
|------------------|------------------------|---------------------------------|-----------------------|---|---|-----------------------|
| 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 |
| 2002 | 2003 | 6,799,167,800 | 4.75 | 254,558,260 | 6,544,609,540 | 4.55 |
| 2003 | 2004 | 7,152,373,100 | 5.19 | 221,917,650 | 6,930,455,450 | 5.90 |

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.

MARATHON COUNTY, WISCONSIN
MISCELLANEOUS STATISTICS
DECEMBER 31, 2002
(UNAUDITED)

| | | | |
|---|---------------------|--|---------|
| Date of Incorporation | 1850 | VITAL STATISTICS | |
| Form of Government | Board/Administrator | Population | 127,968 |
| Area in Square Miles | 1,584 | Births | 1,744 |
| AGRICULTURE | | Suicides | 16 |
| Number of farm acres | 565,000 | Drowning | 2 |
| Number of farms | 3,230 | Homicides | 1 |
| Major products | Dairy, Crops | Motor vehicle accident deaths | 22 |
| ELDERLY SERVICES | | Total Coroner cases | 491 |
| Number of people age 60 and over | 21,965 | Total deaths | 938 |
| Nutrition centers | 6 | PUBLIC SAFETY | |
| Number served at nutrition centers | 486 | Hazardous materials incidents investigated | 13 |
| Number of volunteers | 30 | RECREATION | |
| Volunteer hours | 12,675 | Number of county parks | 19 |
| FORESTS | | Number of acres | 3,406 |
| Number of county forest units | 10 | Public lake and river access beaches | 7 |
| Number of acres | 28,662 | Miles of Bicycle Trail | 18 |
| Wood removed (cord equivalent) | 15,599 | Number of Public Campgrounds | 5 |
| HEALTH | | Number of State Parks | 1 |
| Public Health Nurse Home Visits | 2,358 | Number of Shooting Ranges | 1 |
| Laboratory tests | 17,868 | Number of Softball Complexes | 1 |
| Licenses Issued For Public Facilities | 796 | Number of Lakes and Rivers with Public Boat Launches | 14 |
| Number of Immunizations Given | 3,127 | Indoor ice arenas | 3 |
| LEGAL | | Miles of snowmobile trails | 800 |
| Court cases filed | 22,957 | Miles of ATV trails - winter | 692 |
| Traffic citations processed | 9,845 | Miles of ATV trails - summer | 23 |
| Marriage licenses processed | 786 | Miles of cross-country ski trails | 31 |
| Divorces granted | 413 | Number of downhill ski areas | 2 |
| Child support money collected and disbursed | \$19,077,714 | SOCIAL SERVICES | |
| Traffic and criminal fines collected | \$2,875,219 | Economic support cases | 2,102 |
| LIBRARIES | | TRANSPORTATION | |
| Headquarters | 1 | HIGHWAYS | |
| Branches | 7 | Miles of road and streets | |
| Bookmobiles | 2 | State | 293 |
| Circulation | 767,493 | County | 617 |
| Volumes Books & Audio-Visual Materials | 366,526 | Local | 2,318 |
| Cardholder | 71,351 | Other | 43 |
| MARATHON COUNTY GOVERNMENT EMPLOYEES | | AIRPORTS | |
| FTE organized | 599 | Number of airports | 2 |
| FTE non-organized | 142 | Number of runways | 4 |
| Elected | 43 | Number of airlines | 3 |
| TOTAL | 784 | Airfreight operators | 7 |
| | | Based aircraft | 100 |
| | | Annual enplanements | 142,538 |

TABLE III

**NUMBER OF MARATHON COUNTY EMPLOYEES
EFFECTIVE 1/1/04**

| Ordinance/Union | Number of Positions Included In Unit | Term |
|--|---|--------------------|
| Management Personnel Ordinance (Nonunion) | 110 | 1/1/04 to 12/31/04 |
| Library Management Personnel Ordinance (Nonunion) | 24 | 1/1/04 to 12/31/04 |
| Courthouse Office and Technical Union, AFSCME Local 2492-E | 225 | 1/1/03 to 12/31/05 |
| Courthouse Professional Employees Union, AFSCME Local 2492-D | 47 | 1/1/03 to 12/31/05 |
| Social Services Professional Employees Union, AFSCME Local 2492 | 40 | 1/1/03 to 12/31/05 |
| Social Services Administrative Employees Union AFSCME Local 2492-A | 60 | 1/1/03 to 12/31/05 |
| Health Department Professional Employees Union, AFSCME Local 2492-B | 25 | 1/1/03 to 12/31/05 |
| Park Recreation Forestry Dept Employees Union, AFSCME Local 1287 | 28 | 1/1/03 to 12/31/05 |
| Highway Department Employees Union, AFSCME Local 326 | 70 | 1/1/03 to 12/31/05 |
| Central Wisconsin Airport Employees Union, Teamsters Local 662 | 20 | 1/1/03 to 12/31/05 |
| Public Library Paraprofessional Employees Union, AFSCME Local 2492-C | 45 | 1/1/03 to 12/31/05 |
| Deputy Sheriff's Association, WPPA | 48 | 1/1/01 to 12/31/02 |
| Sheriff's Department Supervisors Ordinance, WPPA-SORD | 18 | 1/1/03 to 12/31/05 |
| TOTALS | 760 | |

#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

INDEX

| | | | |
|--|--------|--|--------|
| Administrative Projects | J - 2 | Debt Redemption | I - 2 |
| Administrator's Budget Message | A - 1 | Debt Redemption- Library | I - 3 |
| Adult Correctional | C - 11 | Debt Service Expense Chart | I - 1 |
| Aging and Disability Resource Center | F - 8 | Debt Service Requirements Chart | I - 7 |
| Airport | D - 6 | Delinquent Taxes | A - 10 |
| Airport Debt Redemption | I - 4 | District Attorney | B - 46 |
| Annual Principal Payments Charts | I - 6 | Emergency Management | C - 8 |
| Budget & Financial Policies and Highlights | A - 21 | Employee Resources Department | B - 26 |
| Budget Resolution | A - 27 | Employment and Training | H - 8 |
| Building Maintenance | B - 60 | Equalized Value and Tax Rate Chart | A - 47 |
| Capital Improvement Program | A - 8 | Equalized Value Chart | A - 49 |
| Capital Projects Expense Chart | J - 1 | Equalized Value of Taxable Property- | |
| Cash Management/Investment Policy | A - 26 | Last Ten Fiscal Years | L - 1 |
| Child Support | F - 6 | Expense Budget Activity by Fund | A - 35 |
| CIP 2000 | J - 3 | Expense Budget by Activity Chart | A - 43 |
| CIP 2001 | J - 4 | Expense Budget by Agency Within Activity | A - 44 |
| CIP 2002 | J - 5 | Expense Budget History by Activity | A - 42 |
| CIP 2003 | J - 6 | Expense Budget Summary by Fund | A - 34 |
| CIP 2004 | J - 7 | Expense Summary by Fund and Department | A - 36 |
| Clerk of Circuit Courts | B - 8 | Fairground Maintenance | G - 11 |
| Component Units Required Payments | I - 9 | Finance | B - 30 |
| Conservation & Economic Development | | Five Year Departmental Budget Comparison | A - 54 |
| Expense Chart | H - 1 | Five Year Support for Other Agencies Comparison | A - 64 |
| Conservation, Planning & Zoning Department | B - 54 | Forestry Grants | H - 2 |
| Contingency Budget | B - 19 | Fund Balance Policy | A - 7 |
| Contingent Fund | A - 9 | General County Insurance | B - 34 |
| Corporation Counsel | B - 42 | General Government Expense Chart | B - 1 |
| County Administrator | B - 16 | Glossary | L - 4 |
| County Board of Supervisors | B - 2 | Health and Landfill Expense Chart | E - 1 |
| County Clerk | B - 22 | Health Department | E - 2 |
| Cross Country Ski Trail | G - 13 | Highway Department | D - 2 |

| | | | |
|--|--------|--|--------|
| Huber Facility Construction | J - 8 | Social Services Department | F - 2 |
| Insurance | B - 36 | Social Services Expense Chart | F - 1 |
| Interest and Penalty Collect on Delinquent Taxes . | A - 11 | Solid Waste | E - 6 |
| Justice System Alternatives | B - 20 | Solid Waste Debt Redemption | I - 5 |
| Juvenile Detention Facility | C - 12 | Special Education | G - 18 |
| Land Conservation Grants | H - 6 | State Shared Revenue | A - 6 |
| Leisure Activities & Education Expense Chart ... | G - 1 | Support to Other Agencies | B - 35 |
| Library | G - 2 | Table of Equalized Value and Tax Rates - | |
| Major Projects/Initiatives | A - 15 | Last Fifteen Fiscal Years | A - 46 |
| Marathon and Portage Airport Debt Chart | I - 8 | Tax Levy and Rate Chart | A - 48 |
| Medical Examiner | B - 12 | Tax Levy Chart | A - 50 |
| Miscellaneous Statistics | L - 2 | Tax Rate Chart | A - 51 |
| Municipalities Tax Rate & Levy Comparison | A - 52 | Tipping Fee/Surcharge Usage | A - 13 |
| Number of Marathon County Employees | L - 3 | Transportation Expense Chart | D - 1 |
| Passenger Facility Charge | A - 14 | Transportation Aids | A - 12 |
| Organization Chart | A - 18 | Treasurer/Property Description | B - 38 |
| Other Finance Uses Chart | K - 1 | University Construction | J - 9 |
| Other Finance Sources/Uses | K - 2 | University of Wisconsin Extension | G - 14 |
| Park Land and Products | G - 10 | Veterans Service | F - 12 |
| Park, Recreation & Forestry | G - 6 | | |
| Public Safety Expense Chart | C - 1 | | |
| Register of Deeds | B - 50 | | |
| Revenue Budget by Category Chart | A - 39 | | |
| Revenue Budget by Category in Class | A - 40 | | |
| Revenue Budget Category by Fund | A - 31 | | |
| Revenue Budget History by Category | A - 38 | | |
| Revenue Budget Summary by Fund | A - 30 | | |
| Revenue Budget Summary by Fund & Department | A - 32 | | |
| Sales Tax | A - 5 | | |
| Segregated Land | H - 5 | | |
| Shelter Home | C - 14 | | |
| Sheriff Administration | C - 2 | | |
| Snowmobile/ATV | G - 12 | | |

THIS PAGE LEFT BLANK INTENTIONALLY