



2005 ANNUAL BUDGET

FINANCIAL PLAN
and
INFORMATION SUMMARY for
MARATHON COUNTY,
WISCONSIN

PRESENTING

2005 ANNUAL BUDGET

Presented by
Mort McBain, County Administrator
Presented to
Marathon County Board of Supervisors
on November 11, 2004
Prepared in cooperation with
The Finance and Property Committee and
The Finance Department
Kristi Kordus, Finance Director



2004-2006 Marathon County Board of Supervisors

The Naming of Marathon County

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

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

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

Darius coveted Greece.

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

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

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

The Athenians refused.

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

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

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

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

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

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

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

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

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

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

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

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

Contributed by Don Bronk, retired Marathon County employee

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COUNTY OF MARATHON
COURTHOUSE 500 FOREST STREET WAUSAU, WISCONSIN 54403-5568

TO: The Honorable Marathon County Board of Supervisors
FROM: Mort McBain, County Administrator
DATE: October 4, 2004
SUBJECT: 2005 BUDGET MESSAGE

I am pleased to present this Financial Plan and 2005 Annual 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 2005 will be voted upon at the November 11 meeting of the County Board. This document represents my recommendations for the operating budget for the year 2005, including funding for the 2005 Capital Improvement Program (CIP).

GENERAL OVERVIEW OF THE BUDGET PROCESS

This has been an interesting year for the budget. Because of all the issues with the state, we started the budget process with the Finance Committee and County Board earlier than usual. In February we engaged the Finance Committee in developing our preliminary budget assumptions. The committee identified, reviewed and agreed to preliminary budget assumptions used to draft the recommended budget. The primary goal of these meetings was to present the Finance Committee an annual budget with only a 4% increase in tax levy. Providing that equalized value should come in at more than 4%, the Board at its discretion could restore lost programming back into the budget or reduce the tax rate slightly. Using the budget assumptions approved by the Finance Committee, Kristi and I met as usual with the department heads to review and approve their individual budget requests and incorporate the budget assumptions into the budget meetings. We met with each department head separately, and with representatives of the other agencies or programs which receive funding from Marathon County. We reviewed and adjusted those requests until we had balanced the requests with the estimate of all revenues anticipated. This process took two months. The end result is a recommended base budget that increases the levy by 4% instead of the total 6.4% that is available, and also provides a recommendation for an additional \$250,000 in prevention programming to be added to the base operating budget. In September, the Capital Improvement Plan was approved by the County Board. In early October, the Finance and Property Committee reviewed the budget. On October 25 and 26, the entire County Board will review the budget with the Finance and Property Committee. On Tuesday, November 9, at 8:00 p.m. the County Board will hold a Public Hearing on the proposed budget, and finally, on Thursday, November 11, at 2:00 p.m., the County Board will approve the proposed budget, including funding for the 2005 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 6.4%. This allows us to have higher spending limits without exceeding the tax rate freeze. The extra funds will allow us to make up the difference in funding shortfalls from the state. The Administrator’s recommended budget includes a 4% increase in the base tax levy, plus .6% in discretionary prevention and treatment programs.

STATE BUDGET CHANGES

On page A-6 you will see that state shared revenue coming to Marathon County in 2005 will be \$5,686,846, an increase of \$68,713. This increase does not offset the additional costs necessary to deliver state mandated services. Therefore we experience budget problems as a County and we need more tax levy to make up the difference in primarily state-funded programs such as the Health Care Center.

The Health Care Center reported that IGT (Intergovernmental Transfer Program) dollars it receives will stay the same in 2005. IGT funding will not keep pace with the increase in operating costs associated with IGT related programming. We are very concerned that the federal government may eventually phase out the entire IGT program, which would add significantly to our deficit situation at the Health Care Center. Once again the nursing home and 51.42 programs will require a substantial increase in County funding to remain solvent.

We will be in our 8th year of administering the W-2 program, but funding for the W-2 program is a cause for concern in the future. We have already made reductions in the contracted services for the Department of Employment and Training and used reserves to fill the gap in the refugee program to keep the W-2 program off the levy.

Another major concern is the reduction in funding levels for winter maintenance (snow-plowing etc). The state has reduced the funding level for plowing state highways, and the county has also reduced funding levels, which will bring about a reduction in the level and quality of winter snow-plowing on all major highways in the county. We are seriously concerned over the state’s ability to pay for the services that we are providing as part of our contract for state highway maintenance.

There are many other state budget issues that will affect the county indirectly. Long Term Care Redesign, or “managed care” is another state-led effort to change the way in which people access and receive services for chronic care needs. There is a proposal developed by the State of Wisconsin Department of Health and Family Services but we are very concerned about the level of funding proposed for this program. Because this program is costing the state more than they anticipated, funding may be in jeopardy and program reductions are likely in the future. We are not convinced the state is prepared to pick up the true cost of this program, and we are watching this development very carefully.

Our final concern with state funding levels has to do with future state budgets. As discussed in several meetings already, the state is heading into the next biennium with another potential deficit. There is no question that this will significantly impact the County, because the state will no longer be able to fund county programs and services as they have in the past. This trend has already started, and I believe it will affect future budgets from the state, resulting in even greater shortfalls for state mandated programs. Our state representatives intend to impose a state-wide TABOR initiative on local government. This initiative does not address the need for the state to manage the structural deficit in its own biennial budget and it ties the hands of local governments. We also understand the legislature will be considering a levy freeze for three years until TABOR takes effect.

NEW POSITIONS AND COUNTY EMPLOYMENT

There were several new positions added for 2005. In most cases these additions are funded by grant dollars or are State funded positions. There is still an overall decrease in positions over 2002 and previous years' budgets. 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 numbers of employees in each department, including all recommended changes for 2005.

As of September 2002, the County Board established the Hiring Review Committee. This committee is made up several County Board and Management Team members. The committee reviews all vacant, permanent positions and new positions and determines which positions should be created, filled or abolished. This committee adds another level of review and oversight for all county positions.

MARATHON COUNTY: FULL TIME EQUIVALENT EMPLOYEES

Department	2000	2001	2002	2003	2004	2005	+ Incr -Decr.	See Note
ADRC	31.53	34.59	38.09	35.34	30.88	32.28	1.40	(1)
Building & Maintenance	20.00	19.50	19.50	18.50	18.70	18.70		
Clerk of Courts	39.00	39.00	39.00	39.00	39.00	39.00		
Conservation Planning Zoning	27.00	27.00	28.00	26.00	25.00	25.00		
Corporation Counsel	6.75	7.75	7.75	6.50	6.50	6.50		
County Administrator	2.00	2.00	3.00	4.00	4.00	4.00		
County Clerk	6.00	5.00	5.00	5.00	5.00	5.00		
District Attorney	20.50	20.50	20.50	21.50	20.50	22.50	2.00	(2)
Employee Resources	5.43	5.43	5.80	4.80	4.80	4.80		
Employment & Training	28.00	28.00	28.00	31.00	19.00	19.00		
Finance	10.30	10.00	11.00	11.00	11.00	11.00		
Health	37.75	40.25	39.85	38.65	41.45	42.95	1.50	(3)
Highway	89.00	89.00	89.00	81.00	82.00	82.00		
Library	57.18	57.35	57.35	56.48	54.10	54.10		
Medical Examiner	1.00	1.00	1.00	1.00	1.00	1.00		
Park Recreation & Forestry	46.50	46.50	46.50	50.50	45.50	46.50	1.00	(4)
Register of Deeds	8.00	8.00	8.00	8.00	8.00	8.00		
Sheriff	176.50	176.50	177.50	174.50	174.00	174.00		
Social Services	105.88	106.38	106.38	104.88	112.88	114.13	1.25	(5)
Solid Waste	3.00	3.00	3.00	3.00	3.00	3.00		
Treasurer	6.00	6.00	6.00	6.00	6.00	6.00		
UW Extension	12.35	11.25	11.05	10.05	11.50	10.95	-.55	(6)
Veterans	3.00	3.00	3.00	3.00	3.00	3.00		
Discretely Presented Components Units								
Central Wisc. Airport	20.50	21.50	21.10	21.10	20.10	20.10		
Total	763.17	771.50	775.37	760.80	746.91	753.51	6.60	
Special Education	N/A	99.00	99.00	100.00	100.00	100.00		

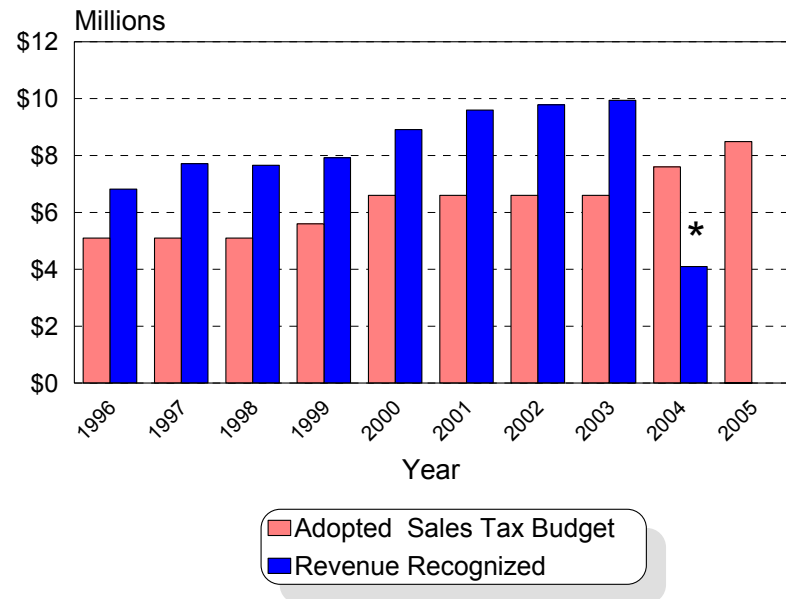
NOTE	
(1)	Created 1 grant-funded Community Health Educator & expanded by .40 grant-funded Nutrition Drivers.
(2)	Funded 1 existing Legal Secretary position & added 1 State funded Assistant District Attorney.
(3)	Created 1 grant-funded PH Nurse-Communicable Disease & .50 grant-funded PH Screening Coordinator.
(4)	Temporarily funded 1 Park Maintainer II (50% County/50% City).
(5)	Reclassified 1 temporary Clerical Assistant I position to a permanent position and expanded by .25 Clerical Assistant II.
(6)	Reduced .55 state positions.

SALES TAX

Marathon County has collected sales tax since 1987. The main portion of the annual sales tax collection is used in the regular operating budget for the county. We also use sales tax retroactively to pay for some of our capital improvements, as explained below. In 2004 we are not seeing an increase to the monthly totals to provide us evidence the sales tax will continue to increase. We feel that sales tax revenues will remain flat for the rest of 2004 and 2005.

For 2005 we will be designating \$7.6 million of sales tax for the base operating budget. The County Board will also be given the option to increase the amount of sales tax revenues budgeted for 2005 by \$890,000 in order to fill a gap in the Development Disabilities and Nursing Home budget at North Central Health Care Center. Since this increase is for additional operating costs, this higher level of budgeted Sales Tax Revenue will be needed each year, and will impact the sales tax every year from now on.

Budget Year	Adopted Sales Tax Budget	Sales Tax in General Fund Budget	Sales Tax in CIP Budget	Actual Sales Tax Collected
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	9,942,101
2004	7,600,000	7,600,000	0	*4,098,659
2005	8,690,000	8,490,000	200,000	N/A



*Through 8/31/2004 (6 months),

STATE SHARED REVENUE

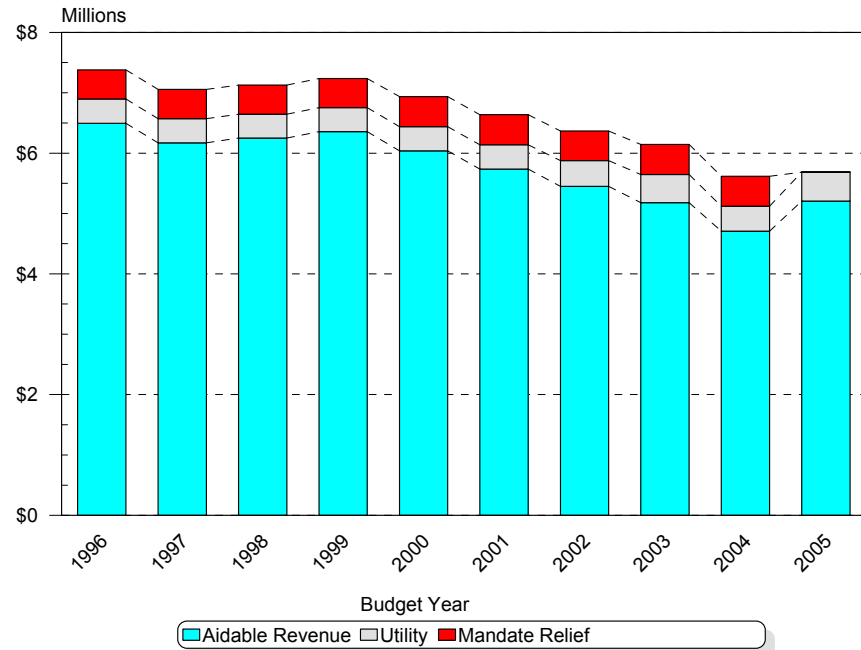
Chapter 79 of the Wisconsin Statutes explains the three broad objectives in the state shared revenue formula:

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

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

1. The largest portion of the formula is based on aidable revenues, composed of a three year average of local purpose revenues times 85% times the ratio of our per capita equalized value to the state average per capita equalized value.
2. 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
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
2005	5,205,780	481,066	0	5,686,846



FUND BALANCE POLICY

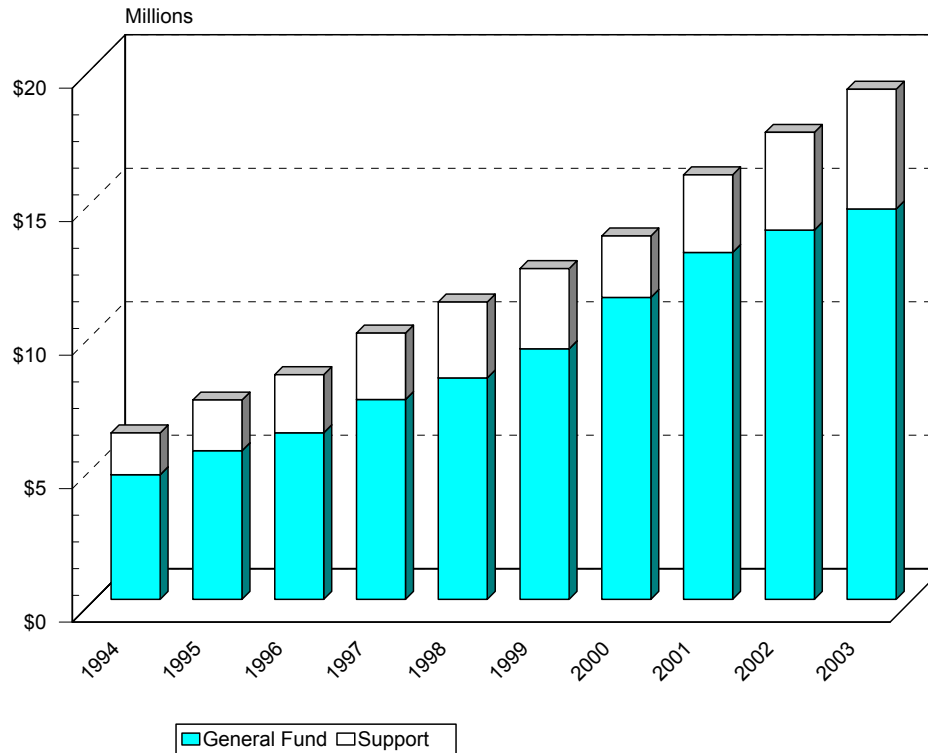
In 1989 the County Board adopted a policy for retaining working capital, referred to as the designation for Working Capital. This formula sets the minimum requirement for available funds on hand. This dollar value, which approximates 8.3% of the operating budget (10% of the Highway budget), is the basic minimum level of funding set by the county to insure a sufficient cash flow balance.

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 three types of funds are:

- 1) the General Fund,
- 2) any fund requiring tax levy for support
- 3) any fund that needs the pooled cash concept to operate

The following chart shows the history:

Year	General Fund	Support
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
2003	14,627,667	4,483,614



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. Capital projects included in the CIP are defined as:

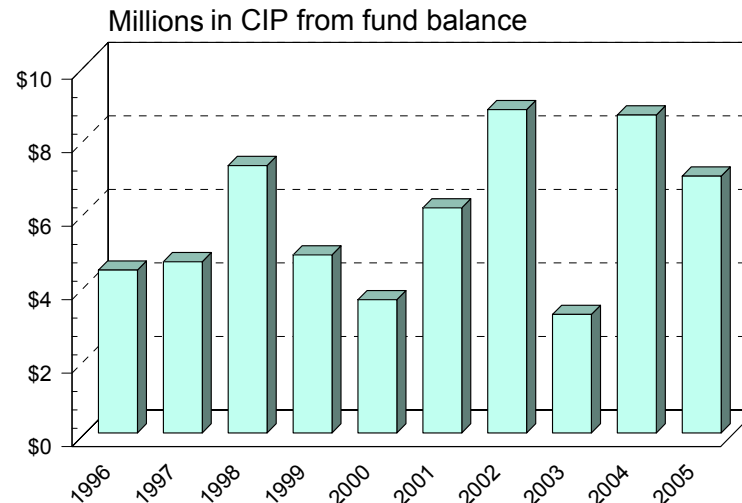
1. An expenditure that is for a County department, operation or in the best interest of the County
2. Generally non-recurring
3. Has a cost of over \$25,000
4. Has a service life of 7 years or more
5. Rolling stock and equipment replacement that is of critical importance to the functioning of the department involved

Major sources of funding are:

1. prior year fund balance
2. current year tax levy
3. bonding (borrowing)
4. various other cost sharing arrangements
5. operating Revenues for enterprise funds that set a fee to cover the cost of operations and the cost to acquire, replace or expand current capital needs

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. This 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. In 2004 the County Board formally adopted the CIP funding policy which states the undesignated funds remaining in the budget after the working capital formula is complete, are transferred, in the year following the audit, to the capital improvement program as a major source of funding for medium to small sized projects. The County has avoided borrowing for many projects by having this policy in place. In the case where the County has borrowed funds to finance major capital projects (Western Arterial and the McCleary Bridge) we have been able to leverage millions of Federal and State dollars to complete the projects.

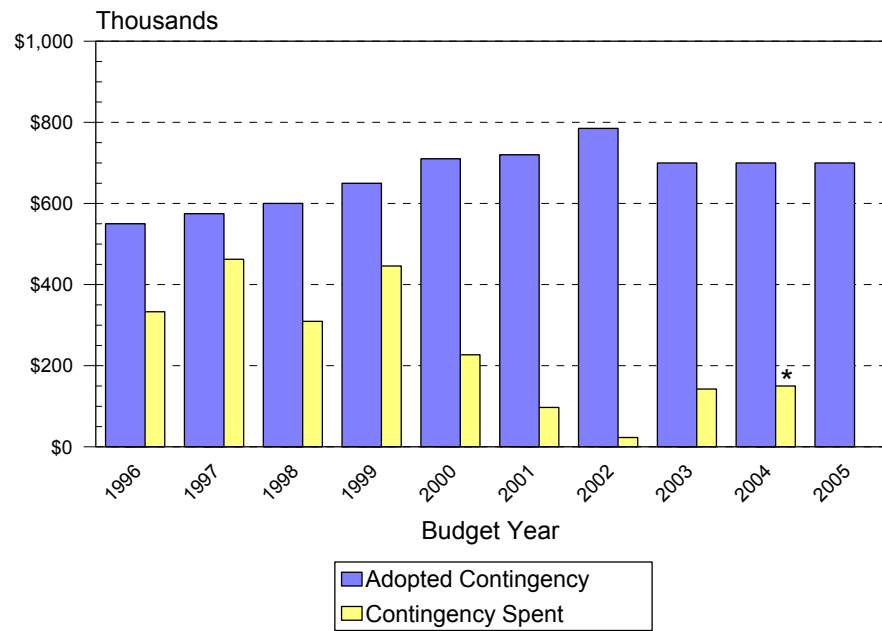
Year	CIP (Fund Balance transfers)
1996	3,829,281
1997	3,435,071
1998	6,735,344
1999	4,843,259
2000	3,624,732
2001	6,123,086
2002	8,796,773
2003	3,225,060
2004	8,650,072
2005	6,987,747



CONTINGENT FUND

Marathon County has in place a Contingent Fund Policy which sets the Fund at approximately .7% of the gross operating budget for the year. In 2003 the policy changed slightly, allowing the Contingent Fund be set at a “base” amount of \$700,000, and adjusting it based on the CPI each year (Consumer Price Index) only if needed. I am again recommending that \$50,000 of the Contingent Fund be made available in 2005 to be used by the Finance and Property Committee for special funding requests and that the total contingent fund for 2005 remain at \$700,000.

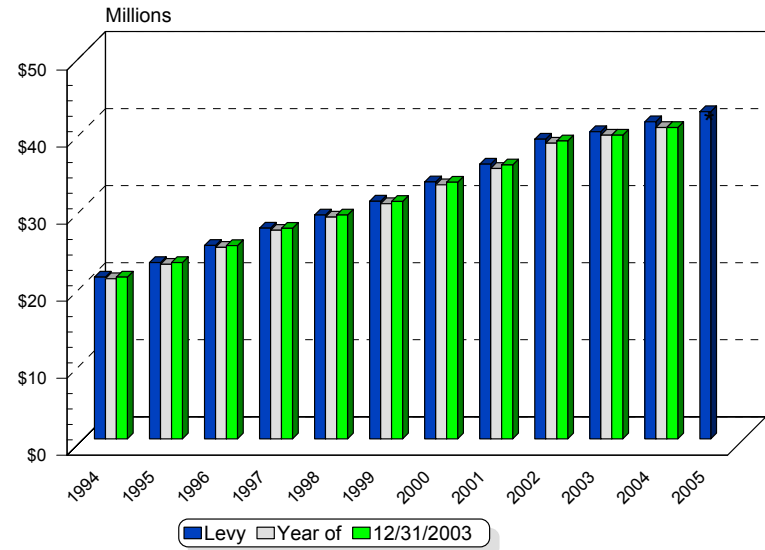
Budget Year	Net Adopted Budget	Adopted Conting. Fund	Contingent Fund Spent
1996	81,378,795	550,000	333,000
1997	83,111,404	575,000	462,450
1998	96,476,736	600,000	309,300
1999	92,713,234	650,000	445,860
2000	101,648,879	710,000	227,000
2001	105,340,615	720,000	97,066
2002	119,695,283	785,000	97,066
2003	128,526,292	700,000	142,469
2004	128,841,814	700,000	*150,000 est.
2005		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 percentage value of delinquent taxes seems to stay approximately the same from year to year.

YEAR	AMOUNT LEVIED	COLLECT. AMOUNT	% COLLECTED	12/31/2003	% COLLECTED
1994	21,006,795	20,788,779	98.96%	21,000,323	99.97%
1995	22,893,158	22,663,145	99.00%	22,886,197	99.97%
1996	25,111,275	24,864,864	99.02%	25,102,760	99.97%
1997	27,349,954	27,077,312	99.00%	27,340,894	99.97%
1998	29,068,916	28,795,852	99.06%	29,055,906	99.96%
1999	30,856,382	30,534,426	98.96%	30,834,871	99.93%
2000	33,363,392	32,979,833	98.85%	33,318,994	99.87%
2001	35,660,957	35,103,411	98.44%	35,562,230	99.72%
2002	38,901,958	38,391,475	98.69%	38,681,612	99.43%
2003	39,887,846	39,424,742	98.84%	39,424,742	98.84%
2004	41,162,629	40,427,911	98.22%	*40,427,911	98.22%
2005	42,484,320	N/A	N/A	N/A	N/A



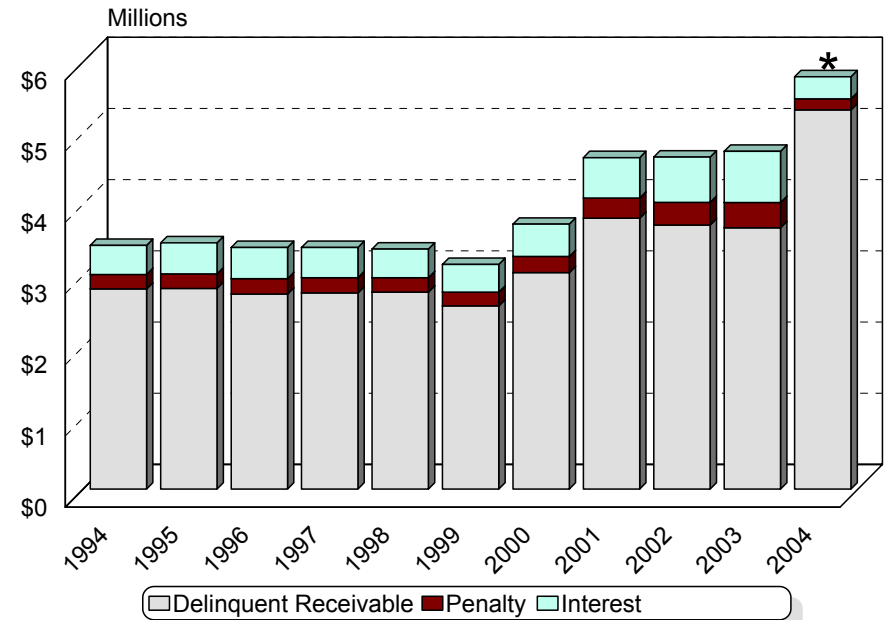
* Through 8/31/2004

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
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	718,003	354,156	1,072,159	3,670,812	29.21
2004*	309,173	154,830	464,003	5,326,039	8.71

* through 8/31/2004

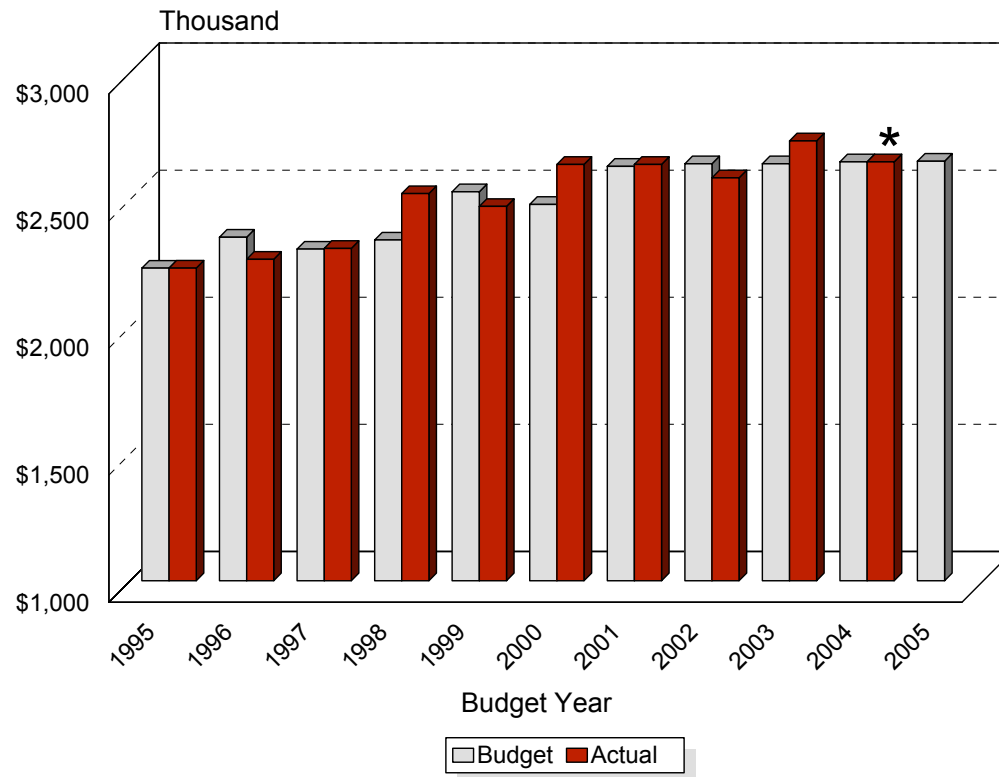


TRANSPORTATION AIDS

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 experienced a slight decline from 2004. In the chart below, the difference between budget and actual figures is caused by the state "making Counties whole" at the end of the winter maintenance season. Unfortunately, the state will no longer follow this practice for the future which will require Marathon County to be much more careful about how we expend State maintenance funds for Winter snowplowing.

TRANSPORTATION AIDS		
Year	Budget	Actual
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	2,730,106
2004	2,647,700	*2,647,700
2005	2,650,000	N/A

*Estimated

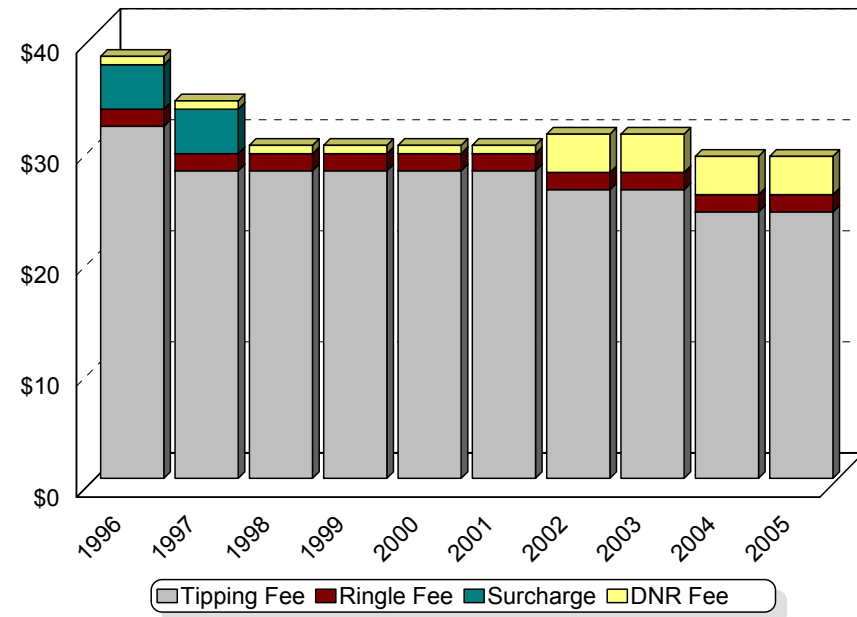


TIPPING FEE/SURCHARGE USAGE

Wisconsin Statute 59.70 (2) authorizes the county to create and operate a solid waste management system. For Marathon County the site is 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. For the year 2005, the City of Wausau has chosen to part ways with the County and send their waste to a private landfill out of County. This will require some adjustments to the Solid Waste budget and a likely reduction in services at the Hazardous Waste Facility.

Pricing is per Ton					
Year	Tipping Fee	Ringle Fee	Surcharge *	DNR Fee	Total
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
2005	24.000	1.550	0	3.450	29.00



* Increase in DNR surcharge to fund recycling program

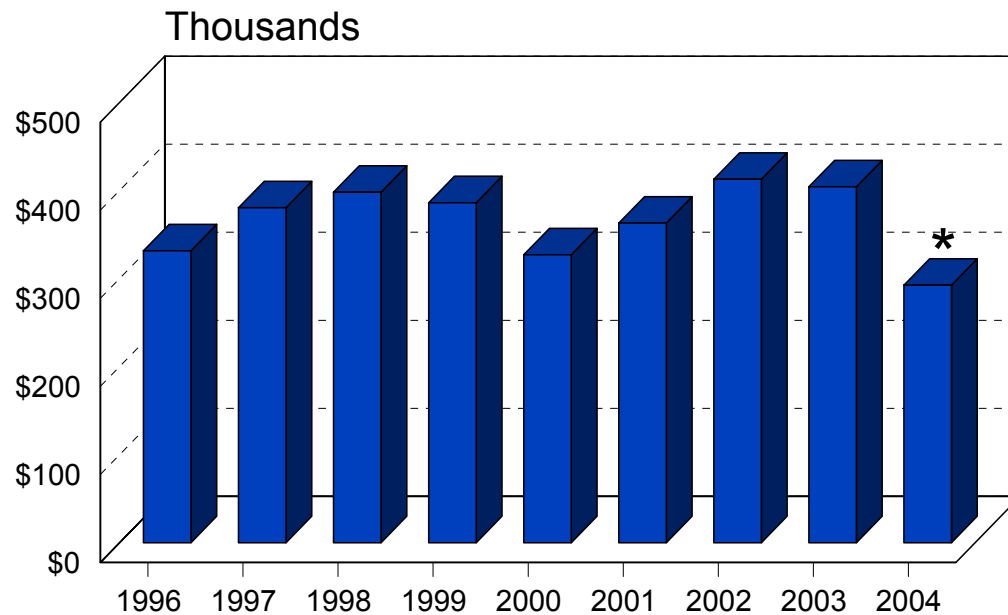
CENTRAL WISCONSIN AIRPORT AND THE PASSENGER FACILITY CHARGE

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.

Currently, the Central Wisconsin Airport is maintaining adequate air travel business which means that it is unlikely that there will be a need to subsidize the airport operations with tax levy support. We continue to partner with Portage County to support the airport and its board in maintaining a regional airport that serves Central Wisconsin area.

PFC Revenue	
1996	331,435
1997	380,342
1998	398,038
1999	386,061
2000	326,925
2001	362,842
2002	412,605
2003	404,221
2004	*292,430

*Through 8/31/2004



MAJOR PROJECTS/INITIATIVES

CAPITAL PROJECTS

COURTHOUSE REMODELING

By 2005 we will be into the last phase of courthouse remodeling. This phase will renovate the second floor of the courthouse and include complete refurbishing of the HVAC system, technology upgrades in all courtrooms, address Clerk of Courts requirements, judges' chamber access and security, public corridor configuration and upgrading of some finishes. This phase include the last major aspects of the security measures we have implemented as we have completed the various phases of remodeling.

DEBT AND THE CAPITAL IMPROVEMENT PLAN

For the 2005 budget I am recommending we borrow short term to fund major CIP projects in 2005. This type of borrowing has allowed the County to fund projects such as McCleary Bridge, I-39 supporting projects, and the Western Arterial. Short-term borrowing will allow us to utilize funds available because of the increase in equalized valuation and because we have excess debt levy capacity which can only be used for debt payments. In 2005, we will pay off the final payment on the 2004 issue and likely issue a two year note to pay for the County's local match of the Hatley/Highway Y project. As we look down the road, it is apparent to us that we will still need capital funds in 2005 and 2006 as we consider our options in regards to the jail expansion. At the November 11 meeting the County Board will have the option of voting to add up to \$.10 on the levy in order to pay off a substantial portion of the 2005 debt in 2005 and have no tax levy supported debt by the end of 2005. The other option would be to reduce the tax rate by ten cents on the debt side.

PLANNING OF A NEW INSTITUTION (PONI) STUDY FOR THE JAIL FACILITY

Marathon County has been a leader in finding alternatives to incarceration and continues to establish proactive programming for alternatives to jail time. Even with the practices we have established we will still need to study future jail needs. Based on the daily inmate population, we foresee the need to expand the capacity of the jail. In order to determine what direction to go, we will complete a PONI study of the jail. Based on the recommendation of this study, the Sheriff's staff and the Justice Advisory Committee, we will determine the best course to meet the future needs for our jail population.

UWMC FIELD HOUSE REMODELING

The remodeling of the interior space of the field house will take place in 2005. These renovations will include locker room changes, address accessibility issues and provide additional instruction space for students. The roof replacement has already been substantially completed and sections of the interior of the building will be renovated starting in 2005.

ELECTION EQUIPMENT

The Help America Vote Act (HAVA) will require the County to upgrade our voting equipment in order to meet Federal HAVA requirements. These requirements include the ability for the voter to correct any voting error prior to casting a ballot and address many ADA issues. We need to update the current system that was purchased in 1993 to meet the new HAVA standards.

HIGHWAY XX ROAD AND BRIDGE CONSTRUCTION

We are relocating Highway XX to better serve this growing area of the County. As the metro area of Marathon County grows we need to continue to meet the transportation needs in a safe and effective manner.

OPERATIONAL PROGRAMS

51.42 SYSTEM AND NURSING HOME

We continue to experience shortfalls in the 51.42 system and the nursing home budget. Due to the lack of state funding at an appropriate level, we are seeing large increases in County support for the developmentally disabled program and the nursing home. The developmentally disabled population is once again at risk for services and we are seriously considering the need to curtail service to additional clients in order to afford to maintain the program at the current level with the current clients. Due to some operational and staffing recommendations made at the nursing home, we are looking at increased operational costs of almost \$946,000 annually. Although some of these costs will be offset by additional revenues the County is being asked to allocate an additional \$535,925 in County funding to support the Nursing Home operations in 2005. The County Board will be asked to consider funding the additional expenses by increasing the sales tax revenues budgeted in 2005 by \$890,000 or require the NCHCF Board to dip into reserves for 2005 to offset these additional costs. If the state does not meet its obligation in funding in these areas, the County will need to institute measures to curtail further growth in its developmentally disabled program and look at long term options on serving its protectively placed clients currently in the Mount View Nursing Home.

SHERIFF DEPARTMENT CRISIS BED AT SHELTER HOME

With the downsizing of the Shelter Home we have looked for new ways to better utilize the shelter home facility. One key change has been the creation of a crisis bed at the shelter home. This space allows the County to transport a juvenile that is in crisis to a facility to settle down and receive intervention treatment without having to ship that juvenile to an out of county institutional care facility funded by County dollars. North Central Health Care, Social Services and the Sheriff's department have coordinated their efforts to support this use of the shelter home

REFUGEE RELOCATION

Marathon County Department of Employment and Training (McDET) is working with the state and local agencies to create a smooth transition for the 89 families that are moving here from Thailand. These families are in need of many basic services including medical, job training and education. The state has provided some additional grant dollars to support McDET and the remaining dollars have come from McDET's reserves (approximately \$435,000) therefore we will not require County tax levy to make up the shortfall.

MAJOR CHANGES TO THE 2005 BUDGET

The 2005 budget contains some significant changes in programs and services. Shown below are the major changes we have included in the budget for 2005, including the dollar figures changed, and the effect on the county tax rate for each change.

	<u>2005 \$ IMPACT</u>	<u>\$LEVY/IMPACT</u>
Reduce debt service payments*	(\$ 453,270)	(.06)
Reduce Highway FAS Road projects*	(\$ 650,000)	(.09)
Health Insurance increases anticipated in 2005 (Est. levy impact only)	\$ 500,000	.07
Additional costs at North Central Health Care Facilities due to state and federal funding issues**	\$ 405,867	.06
Reduce Highway paving and bridge maintenance*	(\$ 100,000)	(.01)
Increase Sales Tax used to fund operating costs for nursing home/DD program**	\$ 890,000	n/a
Increase (restore) juvenile intervention programming at Social Services	\$ 123,667	.017
Add mandatory AODA treatment programming for OWI drivers	\$ 75,000	.01
Reinstate District Attorney staff position to improve OWI case tracking	\$ 51,333	.01
Purchase of election equipment to meet Federal HAVA requirements	\$1,000,000	n/a
Fund 50% of Park Maintainer II position on a temporary basis	\$ 28,743	.004

* indicates a budget reduction measure

** NCHC will receive an additional \$405,867 in tax levy support, plus the County Board will vote in November whether or not to fully support a needed increase of an additional \$890,000 in sales tax revenue to cover both the nursing home and the developmentally disabled programs.

BUDGET OPTIONS FOR THE COUNTY BOARD

As part of the budget assumptions for 2005, the County Board will consider the following options for adjusting the 2005 budget. The budget options are as follows.

County Administrator Recommendations-Prevention Programs	Tax Levy	Tax Rate
Social Services-Juvenile Prevention Programming	123,677	
District Attorney Office-OWI Case Management	51,333	
AODA Treatment-Probation and Parole	75,000	
TOTAL PREVENTION PACKAGE	250,000	\$ 0.03
Included in the Recommended Budget by Finance Committee		
Total Tax Levy and Tax Rate with Recommendations*	42,734,320	\$ 5.79

OPTION 1		
Additional Debt Prepayment*	720,925	\$ 0.10

*This option will change the tax rate by ten cents.

OPTION 2		
Increase Sales Tax Revenues	(890,000)	
Fully Fund Nursing Home for 2005	535,925	
Fully Fund Developmental Disabilities Program for 2005**	354,075	

**Exercising this option will increase the amount of sales tax revenue used in the operating budget.

Total Tax Levy and Tax Rate with Recommendations and Options (includes using additional \$890,000 of sales tax)	43,455,245	\$ 5.89
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LOOKING TO THE FUTURE

Because the state continues to talk about freezing the tax levy, I believe it would be prudent to keep our operating tax rate at the current level of \$5.31 and meet our current debt service requirements based on current and future debt service needs. Based on this rationale, should the state freeze or cap the levy, we would be at the maximum operating dollar level and more able to fund the services that Marathon County residents have come to expect.

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 may level off even as the economy is still showing signs of recovery. Demand for services that enhance the quality of life will continue to grow, and we will need to look carefully at balancing such things as recreational programs, fees for service, multi-user groups competing for parks and forestry resources, library services, outreach and support to a growing elderly population, and the assimilation of a larger and more ethnically diverse population than ever before. The County Board and our management team continue to set an example of prudent fiscal management around the state.

BUDGET SUMMARY

2005 Proposed Tax Rate:

Debt Service Levy =	\$.46
Operating Levy =	5.31*
Special Purpose Levy =	<u>.02**</u>
Total Levy =	<u>\$5.79</u>

Changes by County Board: _____

2005 Final Tax Rate **\$5.79**

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
2004 Tax Rate - \$5.89
2005 Tax Rate - \$5.79

* Includes \$250,000 of prevention programming

** Bridge Aid

Note: 1¢ in 2005 levy = approximately \$73,737

REVENUE ESTIMATES BY CATEGORY

Taxes are budgeted at \$51,121,4709, which includes sales tax, property taxes and forest crop taxes and makes up approximately 34% of all revenues. We have discussed the trends and assumptions made to development a the property tax and sales tax budgets. The forest crop taxes depend on the amount of land in forest crop management.

Intergovernmental grants and aids are budgeted at \$32,035,195, 21% of budgeted revenues, are down slightly from last year. In most areas the state has not increased the base allocation or grant dollars coming to the County to cover the cost of programming. The County has cancelled contracts in 2004 and 2005 to reduce expenses in the Social Services and W-2 program. The issues with state funding of the NCHC has already been addressed in this document.

Intergovernmental Charges for services are budgeted at \$18,622,588 and consist of 12% of the revenue budget. As previously mentioned, the state highway maintenance contract has stayed at the 2004 funding level. This will mean reduced services for snow plowing on state roads.

Miscellaneous Revenues at \$13,347,814 or 9% of the revenue budget, consists of interest income and the revenues for the health insurance premiums. Since premiums increased 12% the revenues in the area experienced a significant increase.

2005 BUDGET ASSUMPTIONS

The Finance and Property Committee have discussed the following broad assumptions which establish a basic foundation for building the 2005 budget. These general assumptions provide a framework to County staff, the County Administrator and the County Board of Supervisors for setting priorities, determining service levels and allocating limited financial resources.

The following general assumptions are proposed for use in guiding the development of the County's 2005 Budget.

- The Finance Committee proposes reducing the levy rate to \$5.79 per thousand of valuation. This is a 2% decrease from the \$5.89 rate for 2004 and a decrease of 7% from the \$6.21 tax rate that was in effect for 1995-2001. \$5.79 is the lowest rate in the past 16 years.
- The budget will be presented using an estimated 4% increase in equalized value to maintain operating and debt service payments. If the County's equalized value increases over the estimated 4%, the Finance Committee will consider the use of any additional to be available for discretionary spending. (The Finance Committee approved an additional \$250,000 in preventative programming. This increased the tax levy by .6% for a total of 4.6%).
- Based on an assumption of 4% increase in valuation, the overall County tax levy will increase about \$1.6 million, which will help cover the anticipated increases in personal services (wages etc) including health insurance, retirement and items like fuel, utilities and contractual obligations.
- The 12% average health insurance increase may make it difficult to achieve a \$5.79 tax rate even with a 4% increase in valuation.
- Because the State's budget problems include many unknown factors at this time, it will be very difficult to determine if certain state/federal revenues would still be available to fund state programs run by the County at their current level.
- The state highway maintenance contract with the County's highway department has tenuous funding at best for 2005. The Base Allocation has stayed the same for the state biannual budget that ends on June 30, 2005. The problem is

that the State Department of Transportation ran out of money before the end of its budget cycle. By April 2004, the state had used up its 2004 funds that were budgeted to last until June 30, 2004. The County will continue to closely monitor this situation and may need to look at significant changes to the way we work with the state on state highway maintenance.

- We are making an assumption that sales tax allocated to the operating budget will remain at the same level as 2004 (\$7.6 million), with the balance allowed to roll over into fund balance for use in the 2006 Capital Improvement Program. The County Board will be able to vote to increase budgeted sales tax revenue by \$890,000 to offset operational increases in the DD and nursing home programs at NCHC. If this funding is not provided, NCHC will use reserves to make up the budget deficit in these two programs.
- The state appears unwilling to provide any increases in Basic County Allocation for Health and Human Service programs. Therefore any program increases must be picked up the County. A potentially significant change for the County will be in the new initiative called Wisconsin Medicaid Cost Reporting. According to the State, the net effect of this program would be budget neutral for the County overall but there may be substantial shifts in reimbursements between County departments that need to be corrected after the WIMCR reporting periods are completed.
- No increase in investment income is budgeted in 2005 based on lower than expected 2004 rates of return. We anticipate a higher rate of return on investments in 2005 but the economic uncertainty still does not warrant higher income projections for the 2005 budget .
- Based on the 2004 CIP plan, the County will borrow \$2 million on a two year note to finance 2005 CIP projects. The levy used to fund the 2005 debt service requirements will be 12% lower (\$465,000 more) than the \$3,865,000 budgeted in 2004. The following chart illustrates the planned borrowing and payments (principal and interest) for the next several years:

CIP Project Year	Debt Service Payment 2004	Debt Service Payment 2005	Debt Service Payment 2006	Debt Service Payment 2007	Total Debt Payments per Borrowing (principal and interest)
\$5,975,000 2004 CIP	\$3,865,000	\$2,185,000			\$6,050,000
\$2,000,000 2005 CIP		\$1,215,000	\$860,000		\$2,075,000
\$4,200,000 2006 CIP			\$2,690,000	\$1,660,000	\$4,350,000
Total Annual Debt Service Payments	\$3,865,000	\$3,400,000	\$3,550,000	\$1,660,000	

- The County Board will have the option to increase debt service to pay off more 2005 debt in 2005. This option will add up to \$0.10 (\$720,000) on the tax rate.
- The Capital Improvement Fund will see a \$1.7 million decrease in fund balance appropriations that can be applied to capital projects for 2005. This will mean that there may be considerable competition for CIP resources to meet the County's capital needs.

NON-FINANCIAL GOALS AND OBJECTIVES

The County has several entity-wide initiatives in place that will serve as long range planning tools for Marathon County. The following list highlights each of these initiatives and their time line for full implementation.

- **COMPREHENSIVE PLANNING**-The State of Wisconsin will require that all counties and municipalities have a comprehensive plan in place by 2010. In 2002, Marathon County received an \$863,000 grant from the State of Wisconsin to work on comprehensive planning as a partner with the local municipalities. The County has also added \$1,000,000 of its own funds to complete this process. 53 of the 62 county municipalities are working with the County to develop comprehensive plans that involve 9 different elements of planning. These elements include: land use, transportation, economic development, natural resources, utilities, cultural resources, community facilities, parks and housing. The plan for Marathon County will be completed in 2006. Comprehensive Planning is a featured item on the County's website. For more information go to <http://www.co.marathon.wi.us> and look under featured items for comprehensive planning.
- **CORE VALUES**-Marathon County has developed Core Values for the County as a whole and for each individual department. These core values are principles for which we stand and provide us direction on how people are to conduct themselves as representatives of Marathon County. Core Values are a featured item on the County's website. For more information go to <http://www.co.marathon.wi.us> and look under featured items for Core Values. The County's Core Values are:

SERVICE is responsively delivering on our commitments to all of our internal and external customers.

INTEGRITY is honesty, openness, and demonstrating mutual respect and trust in others.

QUALITY is providing public services that are reflective of "best practices" in the field.

DIVERSITY is actively welcoming and valuing people with different perspectives and experiences.

SHARED PURPOSE is functioning as a team to attain our organizational goals and working collaboratively with our policy makers, departments, employees, and customers.

STEWARDSHIP OF OUR RESOURCES is conserving the human, natural, cultural, and financial resources for current and future generations

OUTCOME MEASUREMENT-In 2003 the County started looking at Performance Management. In 2004, the County hired a consultant and completed county-wide training on developing outcomes, indicators and data measurement tools by designing a program "logic model". Marathon County has named this initiative Outcome Measurement. We are looking forward to moving to a results driven process to analyze County programs and services. The primary objectives of Outcome Management are:

To improve County's programs by integrating performance measures into program prioritization, evaluation and the County budget process.

Create a comprehensive plan that allows for community reporting and feedback to the stakeholders of Marathon County's programs.

Marathon County has incorporated program logic models into the 2005 annual budget document. We will measure the effectiveness of the established indicators of stated outcomes in 2005 and report the results as part of the 2006 annual budget published in November 2005.

STRATEGIC PLANNING - In conjunction with Comprehensive Planning, the Deputy County Administrator has spearheaded a group that is looking at long range planning for the County. The objectives of this program are developing broad goals and identifying the services that are needed to accomplish these goals. We hope to create a forum for a constructive and insightful decision-making process for allocating resources and setting priorities and direction. We expect to create a structure for developing this long range plan by the end of 2005.

Overall, these programs will address many of the questions that drive our budget goals and objectives such as:

- Do the programs and services that Marathon County provides meet the needs of the customers? Are they cost effective and efficient?
- Are we delivering programs that have clearly defined outcomes and how well are we meeting these outcomes both short-term and long-term?
- Is Marathon County ready to meet the needs of an increasingly diverse population base and an expanding urban area?
- Do our zoning ordinances and comprehensive plans allow for thoughtful and structured development? Will they encourage farm and woodland preservation and discourage fragmentation of these lands into scattered rural housing patterns?
- Does our transportation system meet the growing needs of our commuters and will we be able to sustain the maintenance of our transit system in the future both at the State and County level?
- How will the construction of a new 500 megawatt coal-fired power plant (Weston 4) and the Arrowhead-Weston Electric Transmission Line effect the ability to ensure sustainable and affordable electric service with low environmental impact to the County?

- How can Marathon County Solid Waste remain competitive in the waste management market?
- Can we meet the future housing needs within Marathon County which include the need for additional senior and migrant worker housing? Can we develop plans to limit rising housing costs, rehabilitate older homes and curtail scattered rural housing development?

Currently, some of these key elements are mentioned specifically in this budget document and other items have been identified and are being addressed. It is very exciting to see how these planning tools work together to develop a richer insight to the operations of the County and assist decision makers to stay focused on the issues that impact the citizens of Marathon County.

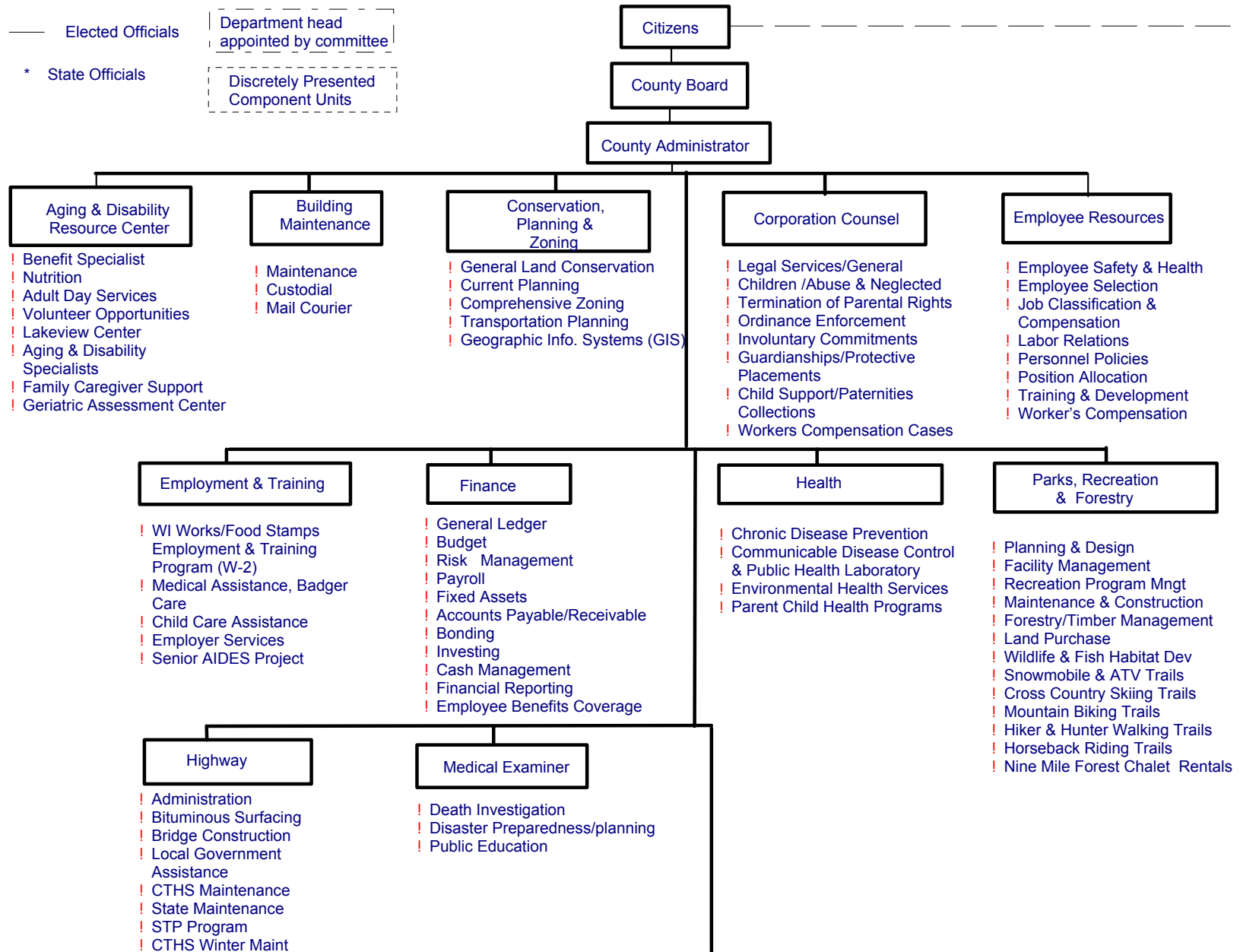
ORGANIZATION

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 (DPCU's) that are a part of the overall financial structure of the County. Marathon County is fiscally accountable for the DPCU's, the DPCU's can not issue debt on their own behalf and have separate hiring/firing authority. Their department heads are appointed by their respective Boards that all have specific statutory authority to exist. These discretely presented component units may rely on the County for financial support.

See chart below.



Central Wisconsin Airport

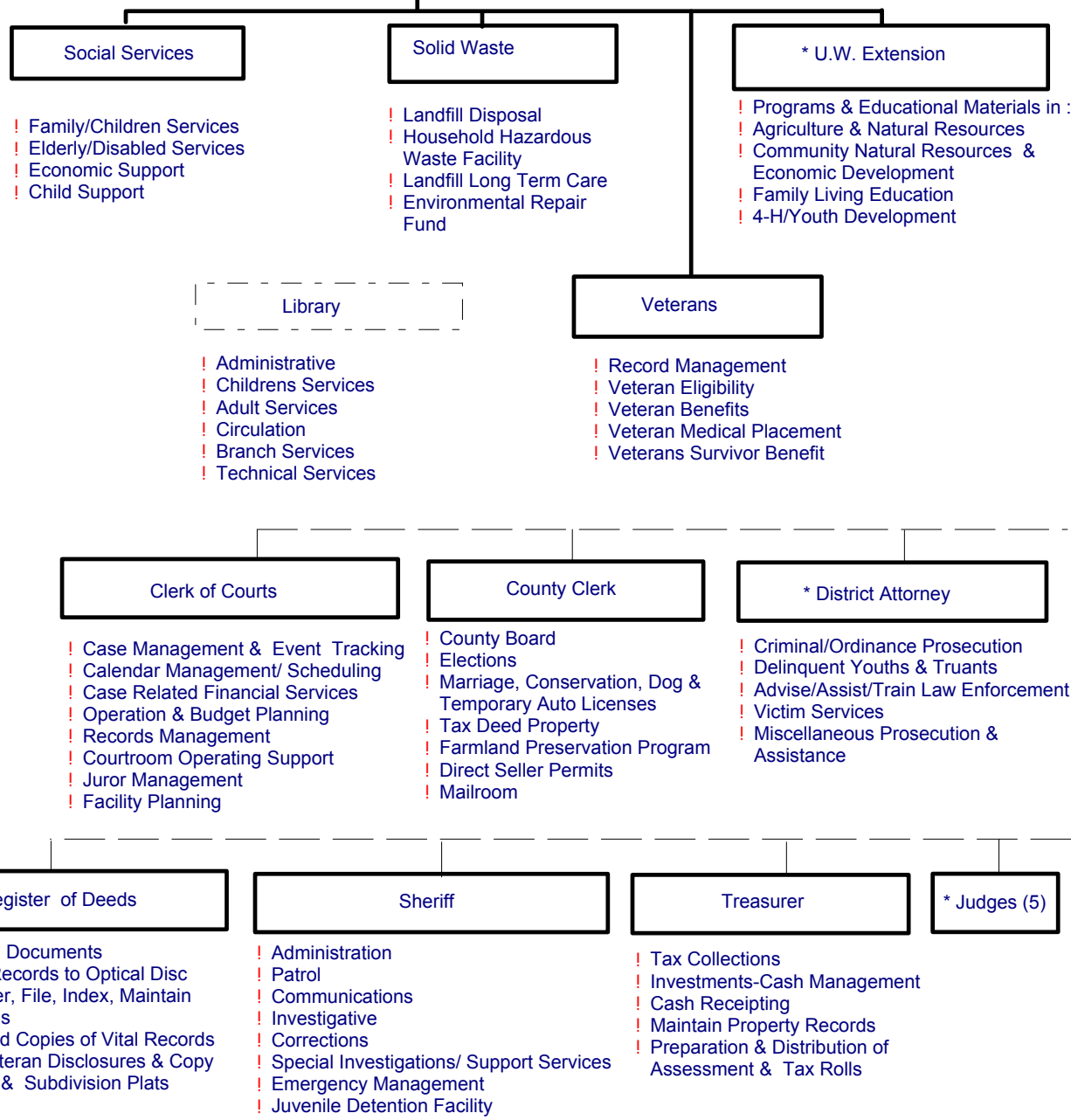
- ! Terminal Operations
- ! Airfield Operations
- ! Safety & Security Programs
- ! Air Traffic Control & Landing Air Operation & Maintenance
- ! Tenant Leasing
- ! Education Programs

Health Care Center

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

Special Education

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



BUDGET AND FINANCIAL POLICIES AND HIGHLIGHTS

EXPLANATION OF BUDGET PRESENTATIONS

The 2005 Marathon County Budget is organized to provide pertinent information regarding the County's administrative structure, programs, and related financial and nonfinancial 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.

The 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.

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 2002 through the 2005 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 used 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 one of the three discretely presented component units that have their budgets approved in total by the their respective Boards first and then have it confirmed by the County Board. The remaining two discretely presented component units have their respective budgets approved by their Boards and only have the required subsidy approved by the County Board.

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

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

The North Central Health Care Center is a joint function with Marathon, Lincoln and Langlade Counties, providing medical and nursing care, including mental health care under contractual arrangement with the Counties. It is also organized as a 51.42/437 Mental Health Board under Wisconsin Statutes giving the Board separate legal status. 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. Marathon County funds an amount equal to expansion excess of Federal and State grants and patient fees as it relates to Marathon County's proportionate share of operating costs. This amount is funded with property tax revenue.

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. This is also the basis used for budgeting purposes.

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. This is also the basis for budgeting purposes.

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
2003 EXISTING, 2004 EXPECTED AND 2005 PROPOSED FUND EQUITY
AS A RESULT OF EXPECTED AND PROPOSED FINANCIAL OPERATIONS

FUND#	FUND NAME	FUND EQUITY 12/31/2003	2004 EXPENDITURES & OTHER FINANCING USES	2004 REVENUES & OTHER FINANCING SOURCES	FUND EQUITY EXPECTED 12/31/2004	2005 EXPENDITURE & OTHER FINANCING USES	2005 REVENUES & OTHER FINANCING SOURCES	PROPOSED 12/31/2005 FUND EQUITY
100	GENERAL FUND	\$ 40,549,914	59,867,137	59,589,138	40,271,915	58,367,560	58,367,560	40,271,915
	SPECIAL REVENUE FUNDS							
175	Social Improvement	1,495,663	24,587,919	24,617,247	1,495,663	26,080,645	26,080,645	1,495,663
500	DEBT SERVICE FUND	76,952	3,929,709	3,929,709	76,952	3,458,230	3,458,230	76,952
	CAPITAL PROJECT FUNDS							
600	Capital Improvements	6,481,783	21,002,119	21,002,119	6,481,783	8,714,864	8,714,864	6,481,783
	ENTERPRISE FUND							
750	Landfill	14,765,439	3,665,334	3,665,084	12,765,189	2,816,570	2,816,570	12,765,189
	INTERNAL FUNDS							
800	Highway	18,789,918	23,043,172	25,868,467	21,615,213	28,103,017	28,103,017	21,615,213
802	Highway Road Improvement	(3,727,952)	10,589,090	10,596,315	(3,720,727)	7,222,284	7,222,284	(3,720,727)
850	Insurance	3,830,571	720,935	720,935	3,830,571	734,449	734,449	3,830,571
875	Employee Benefits	5,676,946	9,331,846	9,331,596	5,676,696	10,671,183	10,671,183	5,676,696
	DISCRETELY PRESENTED COMPONENT UNIT							
700	Central Wisconsin Airport	20,956,378	4,012,601	4,247,037	21,190,814	3,461,578	3,461,578	21,190,814
945	Special Education	1,116,882	3,412,188	3,422,126	1,126,820	3,942,478	3,942,478	1,126,820

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

The County has adopted a formal revenue policy, Resolution #R42-04, that will:

- Create a diversified and stable revenue system will be maintained to shelter the County from short-run fluctuations in any one revenue source.
- State one-time revenues will be used only for one time expenditures. The County will avoid using temporary revenues to fund on-going programs.
- Make all budget revenue forecasts be conservative and based on the most current information available.
- Require regular reports comparing actual to budgeted revenues will be prepared by the Finance Department and presented to the County Board.
- Insure all County funds shall be safely invested to provide a sufficient level of liquidity to meet cash flow needs and to provide the maximum yield possible in that order in accordance with the County's investment policy.
- State the County will consider the utilization of user charges in lieu of property taxes for services that can be individually identified and where the costs are directly related to the level of service. User fees will be reviewed during the annual budget process to ensure that related costs are recovered in accordance with County policy.

RESOLUTION #R-57-04

Budget and Property Tax Levy Resolution

WHEREAS, the Wisconsin Department of Revenue delivers the Statistical Report on Equalized Value of Marathon County for 2004 and the Marathon County Board of Supervisors accepted the report on Thursday, November 11, 2004 which sets the Equalized Value of Marathon County for taxing purposes at \$7,373,747,250; 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 2005 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 2005 budget for the fiscal year beginning January 1, 2005

<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	39,172,590		0	0
II. Special Purpose Levy	150,000		0	0
III. Debt Levy	3,408,230		0	0
<u>Budget Changes to Capital Improvement Plan</u>	7,128,644	7,328,644		
<u>Budget Changes from Separate Resolution</u>			0	0
<u>Budget Changes to Non-tax Levy Department</u>				
Special Education (School fiscal period July 1, 2003 through June 30, 2004)				
Revenues	- 0 -	3,942,478	None	None
Expenditures	- 0 -	3,942,478	None	None

AND BE IT FURTHER RESOLVED that the Marathon County Board of Supervisors does hereby adopt the 2005 Marathon County Budget of \$153,572,858 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 \$42,730,820 in support of the 2005 budget and that the County Clerk is hereby directed to levy the required taxes against all the taxable property in Marathon County for every appropriation named therein except as otherwise provided and to levy special assessments and charges against the respective municipalities as provided by law; and,

AND BE IT FURTHER RESOLVED that for the purpose of clarity the above referenced property tax levy includes:

An amount of \$3,900 levied under Wis. Statute 45.10 for the purpose of carrying out veterans needs; and,

A tax in the amount of \$150,000 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 \$3,164,403 for County library operations budget and \$331,378 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 \$8,514,778 for North Central Health Care Facility (NCHCF), and

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

DATED: November 11, 2004

FINANCE AND PROPERTY COMMITTEE

_____	_____
_____	_____
_____	_____
_____	_____

Fiscal Impact: This sets the 2005 Budget

**MARATHON COUNTY
2004 - 2005
REVENUE BUDGET SUMMARY BY FUND/
DISCRETELY PRESENTED COMPONENT UNITS**

2003 ACTUAL	EXCLUDING TAX LEVY			2004 TAX LEVY	FUND	EXCLUDING TAX LEVY			2005 TAX LEVY	TAX PERCENT INCR (DECR)	TAX LEVY DOLLAR INCR (DECR)
	2004 ADOPTED	2004 MODIFIED	2004 ESTIMATE			2005 REQUESTED	2005 RECOMMENDED	2005 ADOPTED			
\$ 52,491,338	34,042,320	38,595,488	36,772,266	22,816,872	General	\$ 32,165,451	32,840,829	33,730,829	24,636,731	7.98%	\$ 1,819,859
23,988,868	18,331,831	18,827,427	18,099,772	6,517,475	Social Improvement	18,833,766	19,369,169	19,369,169	6,711,476	2.98%	194,001
5,900,130	406,899	64,709	64,709	3,865,000	Debt	50,000	50,000	50,000	3,408,230	(11.82)%	(456,770)
5,773,185	17,393,722	21,002,119	21,002,119	0	Capital Improvements	6,993,644	8,514,864	8,714,864	0	0.00%	0
2,584,028	3,376,524	3,376,524	3,665,084	0	Solid Waste	2,816,570	2,816,570	2,816,570	0	0.00%	0
14,746,118	19,626,242	20,426,242	18,217,514	7,650,953	County Highway	18,978,634	20,128,634	20,128,634	7,974,383	4.23%	323,430
8,386,750	10,493,650	10,596,315	10,596,315	0	Highway Road Improvement	0	7,222,284	7,222,284	0	0.00%	0
874,352	720,935	720,935	720,935	0	Property & Casualty	734,523	734,449	734,449	0	0.00%	0
7,326,227	9,331,596	9,331,596	9,331,596	0	Employee Benefits Insurance	10,671,250	10,671,183	10,671,183	0	0.00%	0
					DISCRETELY PRESENTED COMPONENT UNITS						
5,142,399	3,700,237	4,435,731	4,247,037	0	Central Wisconsin Airport	3,537,590	3,461,578	3,461,578	0	0.00%	0
3,674,849	3,427,404	3,529,317	3,422,126	0	Special Education	3,942,478	3,942,478	3,942,478	0	0.00%	0
\$130,888,244	120,851,360	130,906,403	126,139,473	40,850,300	GRAND TOTAL	\$ 98,723,906	109,752,038	110,842,038	42,730,820	4.60%	\$ 1,880,520

MARATHON COUNTY
2005
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	\$ 33,917,381	9,630,911	245,755	873,900	4,187,957	773,171	1,358,189	7,380,296	58,367,560
Social Improvement	6,711,476	16,911,856	0	0	739,900	0	838,949	878,464	26,080,645
Debt	3,408,230	0	0	0	50,000	0	0	0	3,458,230
Capital Improvements	200,000	0	0	0	0	0	135,000	8,379,864	8,714,864
Solid Waste	0	0	0	0	1,902,000	0	565,000	349,570	2,816,570
County Highway	7,974,383	4,657,577	7,500	0	0	14,151,557	162,000	1,150,000	28,103,017
Highway Road Improvement	0	0	0	0	0	0	0	7,222,284	7,222,284
Property & Casualty Insurance	0	0	0	0	0	731,961	0	2,488	734,449
Employee Benefit Insurance	0	0	0	0	20,500	0	10,144,948	505,735	10,671,183
Discretely Presented Component Units									
Central Wisconsin Airport	0	0	0	0	2,278,787	302,000	0	880,791	3,461,578
Special Education	0	834,851	0	0	0	2,663,899	143,728	300,000	3,942,478
TOTAL	\$ 52,211,470	32,035,195	253,255	873,900	9,179,144	18,622,588	13,347,814	27,049,492	153,572,858

**MARATHON COUNTY
2005
REVENUE BUDGET SUMMARY BY FUND AND DEPARTMENT/
DISCRETELY PRESENTED COMPONENT UNITS**

Department	General	Social Improvement	Debt	Capital Improvements	Solid Waste	Highway Road Improvement
Administrator	\$ 118,795					
Aging & Disability Resource Center		2,374,996				
Building Maintenance	36,900					
Capital Improvements	6,578,224			1,721,220		
Clerk of Courts	1,865,000					
Conservation, Planning, Zoning	2,044,369					
Contingency						
Corporation Counsel	214,733					
County Board						
County Clerk	174,455					
Debt Service			3,458,230			
District Attorney	376,476					
Employee Resources	251,900					
Employment & Training		2,752,786				
Finance	53,660					
Health	1,443,185					
Highway						5,836,064
Insurance						
Library	197,541					
Medical Examiner	20,000					
Park, Recreation & Forestry	1,562,163					
Register of Deeds	810,750					
Sheriff	872,411					
Adult Correction Facility	709,707					
Juvenile Detention Ctr.	200,000					
Shelter Home	86,200					
Snowmobile/Cross Country Ski	403,780					
Social Services		20,952,863				
Solid Waste					2,816,570	
Support Other Agencies						
Transfer Between Funds				6,993,644		1,386,220
Treasurer	40,288,196					
UW Extension	42,215					
Veterans Administration	16,900					
Central WI Airport						
Central WI Airport Debt						
Special Education						
TOTALS	\$ 58,367,560	26,080,645	3,458,230	8,714,864	2,816,570	7,222,284

Department	County Highway	Property & Casualty Insurance	Employee Benefit Insurance	Central Wisconsin Airport	Special Education	TOTAL
Administrator						118,795
Aging & Disability Resource Center						2,374,996
Building Maintenance						36,900
Capital Improvements						8,299,444
Clerk of Courts						1,865,000
Conservation, Planning, Zoning						2,044,369
Contingency						0
Corporation Counsel						214,733
County Board						0
County Clerk						174,455
Debt Service						3,458,230
District Attorney						376,476
Employee Resources						251,900
Employment & Training						2,752,786
Finance						53,660
Health						1,443,185
Highway	28,103,017					33,939,081
Insurance		734,449	10,671,183			11,405,632
Library						197,541
Medical Examiner						20,000
Park, Recreation & Forestry						1,562,163
Register of Deeds						810,750
Sheriff						872,411
Adult Correction Facility						709,707
Juvenile Detention Ctr.						200,000
Shelter Home						86,200
Snowmobile/Cross Country Ski						403,780
Social Services						20,952,863
Solid Waste						2,816,570
Support Other Agencies						0
Transfer Between Funds						8,379,864
Treasurer						40,288,196
UW Extension						42,215
Veterans Administration						16,900
Central WI Airport				2,989,765		2,989,765
Central WI Airport Debt				471,813		471,813
Special Education					3,942,478	3,942,478
TOTALS	28,103,017	734,449	10,671,183	3,461,578	3,942,478	153,572,858

**MARATHON COUNTY
2004- 2005
EXPENSE BUDGET SUMMARY BY FUND/
DISCRETELY PRESENTED COMPONENT UNITS**

2003 ACTUAL	2004 ADOPTED	2004 MODIFIED	2004 ESTIMATE	FUND	2005 REQUESTED	2005 RECOMMENDED	2005 ADOPTED	PERCENT INCREASE (DECREASE)	DOLLAR INCREASE (DECREASE)
\$ 47,824,719	56,859,192	61,412,360	59,867,137	General	\$ 57,014,202	57,477,560	58,367,560	2.65%	\$ 1,508,368
23,828,781	24,849,306	25,344,902	24,587,919	Social Improvement	26,151,882	26,080,645	26,080,645	4.95%	1,231,339
5,891,540	4,271,899	3,929,709	3,929,709	Debt	4,050,000	3,458,230	3,458,230	(19.05)%	(813,669)
9,195,913	17,393,722	21,002,119	21,002,119	Capital Improvements	6,993,644	8,514,864	8,714,864	(49.90)%	(8,678,858)
3,221,224	3,376,524	3,376,524	3,665,334	Solid Waste	2,816,570	2,816,570	2,816,570	(16.58)%	(559,954)
11,353,896	27,277,195	28,077,195	23,043,172	County Highway	28,838,816	28,103,017	28,103,017	3.03%	825,822
16,429,536	10,493,650	10,596,315	10,589,090	Highway Road Improvement	6,922,284	7,222,284	7,222,284	(31.17)%	(3,271,366)
437,596	720,935	720,935	720,935	Property & Casualty Insurance	734,523	734,449	734,449	1.87%	13,514
7,394,630	9,331,596	9,331,596	9,331,846	Employee Benefits Insurance	10,671,250	10,671,183	10,671,183	14.36%	1,339,587
				DISCRETELY PRESENTED COMPONENT UNITS					
4,402,436	3,700,237	4,435,731	4,012,601	Central Wisconsin Airport	3,537,590	3,461,578	3,461,578	(6.45)%	(238,659)
3,445,146	3,427,404	3,529,317	3,412,188	Special Education	3,942,478	3,942,478	3,942,478	15.03%	515,074
\$ 133,425,417	161,701,660	171,756,703	164,162,050	GRAND TOTAL	\$ 151,673,239	152,482,858	153,572,858	(5.02)%	\$ (8,128,802)

**MARATHON COUNTY
2005
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	\$ 23,096,864	15,896,540		3,870,902	199,824	6,878,702	1,550,003		296,501	6,578,224	58,367,560
Social Improvement					22,918,337		2,538,234			624,074	26,080,645
Debt								3,458,230			3,458,230
Capital Improvements									7,328,644	1,386,220	8,714,864
Solid Waste				2,707,000						109,570	2,816,570
County Highway			28,103,017								28,103,017
Highway Road Improvement			7,222,284								7,222,284
Property & Casualty Ins.	734,449										734,449
Employee Benefit Ins.	10,671,183										10,671,183
Discretely Presented Component Units											
Central Wisconsin Airport			2,574,889					471,813		414,876	3,461,578
Special Education						3,942,478					3,942,478
TOTAL	34,502,496	15,896,540	37,900,190	6,577,902	23,118,161	10,821,180	4,088,237	3,930,043	7,625,145	9,112,964	153,572,858

**MARATHON COUNTY
2005
EXPENSE BUDGET SUMMARY BY FUND AND DEPARTMENT/
DISCRETELY PRESENTED COMPONENT UNITS**

Department	General	Social Improvement	Debt	Capital Improvements	Solid Waste	Highway Road Improvement
Administrator	\$ 973,743					
Aging & Disability Resource Center		2,374,996				
Building Maintenance	2,001,043					
Capital Improvements	296,501			7,328,644		
Clerk of Courts	2,619,182					
Conservation, Planning, Zoning	3,013,576					
Contingency	700,000					
Corporation Counsel	484,983					
County Board	348,727					
County Clerk	698,371					
Debt Service			3,458,230			
District Attorney	921,099					
Employee Resources	760,580					
Employment & Training		2,752,786				
Finance	543,631					
Health	3,870,902					
Highway						7,222,284
Insurance	429,654					
Library	3,361,944					
Medical Examiner	137,968					
Park, Recreation & Forestry	3,142,625					
Register of Deeds	639,589					
Sheriff	9,672,638					
Adult Correction Facility	4,121,826					
Juvenile Detention Ctr.	925,607					
Shelter Home	523,282					
Snowmobile/Cross Country Ski	449,803					
Social Services		20,543,341				
Solid Waste					2,816,570	
Support Other Agencies	10,044,786					
Transfer Between Funds	6,578,224	409,522		1,386,220		
Treasurer	545,486					
UW Extension	361,966					
Veterans Administration	199,824					
Central WI Airport						
Central WI Airport Debt						
Special Education						
TOTALS	\$ 58,367,560	26,080,645	3,458,230	8,714,864	2,816,570	7,222,284

Department	County Highway	Property & Casualty Insurance	Employee Benefit Insurance	Central Wisconsin Airport	Special Education	TOTAL
Administrator						973,743
Aging & Disability Resource Center						2,374,996
Building Maintenance						2,001,043
Capital Improvements						7,625,145
Clerk of Courts						2,619,182
Conservation, Planning, Zoning						3,013,576
Contingency						700,000
Corporation Counsel						484,983
County Board						348,727
County Clerk						698,371
Debt Service						3,458,230
District Attorney						921,099
Employee Resources						760,580
Employment & Training						2,752,786
Finance						543,631
Health						3,870,902
Highway	28,103,017					35,325,301
Insurance		734,449	10,671,183			11,835,286
Library						3,361,944
Medical Examiner						137,968
Park, Recreation & Forestry						3,142,625
Register of Deeds						639,589
Sheriff						9,672,638
Adult Correction Facility						4,121,826
Juvenile Detention Ctr.						925,607
Shelter Home						523,282
Snowmobile/Cross Country Ski						449,803
Social Services						20,543,341
Solid Waste						2,816,570
Support Other Agencies						10,044,786
Transfer Between Funds				5,898		8,379,864
Treasurer						545,486
UW Extension						361,966
Veterans Administration						199,824
Central WI Airport				2,983,867		2,983,867
Central WI Airport Debt				471,813		471,813
Special Education					3,942,478	3,942,478
TOTALS	28,103,017	734,449	10,671,183	3,461,578	3,942,478	153,572,858

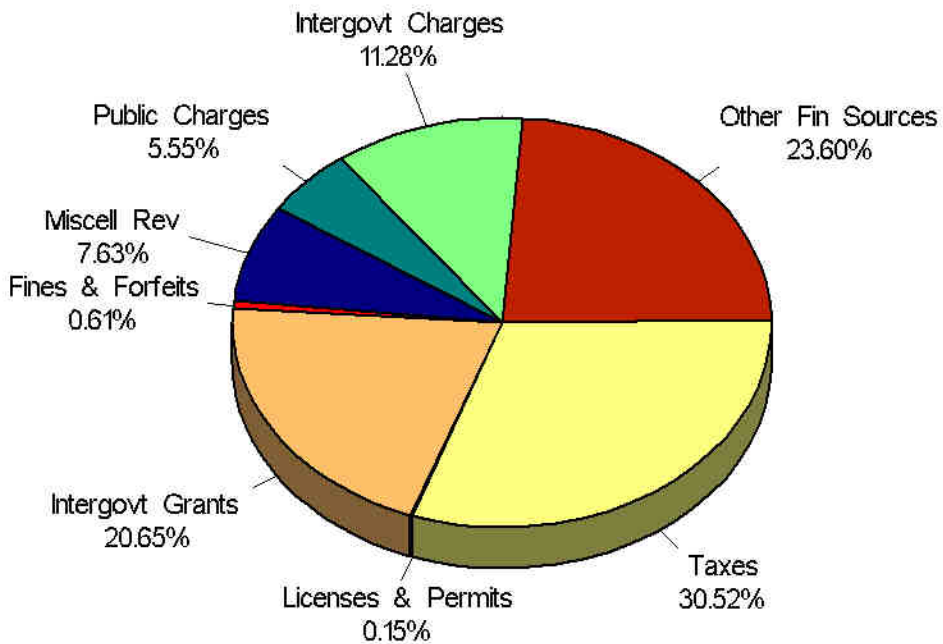
**MARATHON COUNTY
1995- 2005
REVENUE BUDGET HISTORY BY CATEGORY**

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
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
2005	52,211,470	32,035,195	253,255	873,900	9,179,144	18,622,588	13,347,814	27,049,492	153,572,858

MARATHON COUNTY

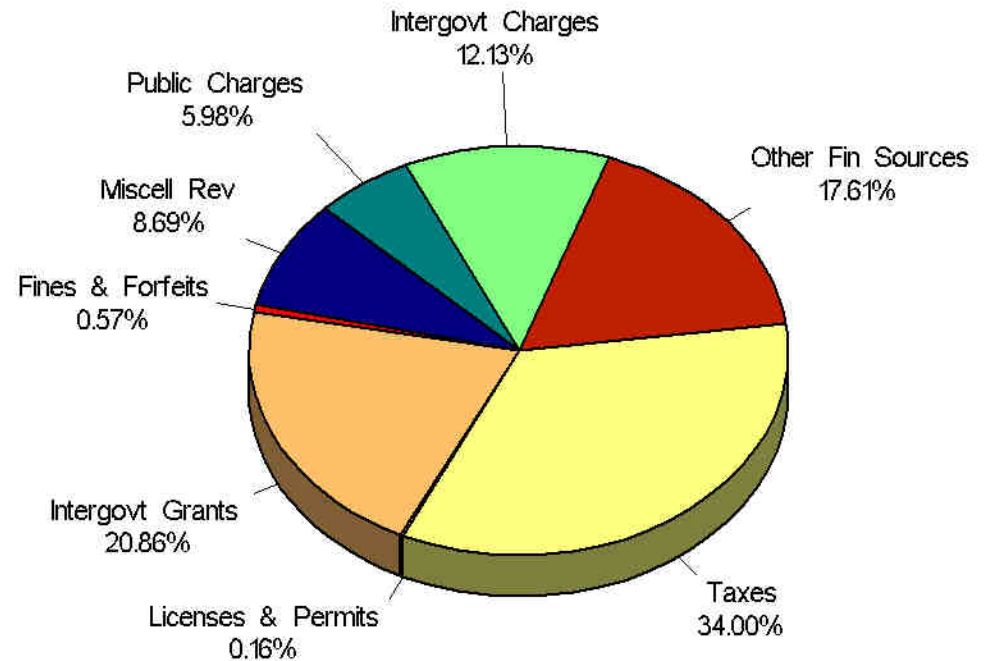
Revenue Budget by Category

ADOPTED 2004



\$161,701,660

ADOPTED 2005



\$153,572,858

**MARATHON COUNTY
2004 - 2005
REVENUE BUDGET BY CATEGORY IN CLASS**

2003 ACTUAL	2004				ACCOUNT NAME	2005			PERCENT INCREASE (DECREASE)	DOLLAR INCREASE (DECREASE)
	ADOPTED BUDGET	MODIFIED BUDGET	EXP THRU 08/31/2004	TOTAL ESTIMATE		REQUESTED	RECOMMENDED	ADOPTED		
TAXES										
\$ 39,864,830	40,850,300	40,850,300	42,212,802	40,850,300	Real & Personal Property	\$ 52,949,333	42,730,820	42,730,820	4.60%	\$ 1,880,520
10,248,707	7,800,150	7,800,150	5,225,607	6,825,150	Retail Sales & Use	7,800,150	7,800,150	8,890,150	13.97%	1,090,000
40,608	18,500	18,500	36,894	30,500	Other Taxes	30,500	30,500	30,500	64.86%	12,000
1,072,159	560,000	560,000	464,003	560,000	Interest & Penalties on Taxes	560,000	560,000	560,000	0.00%	0
51,226,304	49,228,950	49,228,950	47,939,306	48,265,950	TAXES	61,339,983	51,121,470	52,211,470	6.06%	2,982,520
INTERGOVERNMENTAL GRANTS AND AIDS										
6,486,007	6,018,133	6,018,133	1,183,663	6,475,000	State Shared Taxes	5,793,134	5,961,846	5,961,846	(0.94)%	(56,287)
2,980,749	5,899,952	6,666,324	2,218,164	3,942,448	Federal Grants	3,296,198	3,317,526	3,317,526	(43.77)%	(2,582,426)
29,416,199	21,013,847	23,608,611	15,454,076	22,553,286	State Grants	21,673,196	22,358,035	22,358,035	6.40%	1,344,188
249,523	385,221	399,321	209,667	392,427	Grants From Other Local Govern	397,788	397,788	397,788	3.26%	12,567
39,132,478	33,317,153	36,692,389	19,065,570	33,363,161	INTERGOVERNMENTAL GRANTS & AID	31,160,316	32,035,195	32,035,195	(3.85)%	(1,281,958)
LICENSES AND PERMITS										
15,619	15,300	15,300	10,154	15,300	Licenses	15,755	15,755	15,755	2.97%	455
251,356	227,500	227,500	170,801	217,500	Permits	237,500	237,500	237,500	4.40%	10,000
266,975	242,800	242,800	180,955	232,800	LICENSES & PERMITS	253,255	253,255	253,255	4.31%	10,455
FINES AND FORFEITS AND PENALTIES										
729,036	987,350	987,350	505,463	824,900	Law & Ordinance Violations	660,700	873,900	873,900	(11.49)%	(113,450)
729,036	987,350	987,350	505,463	824,900	FINES & FORFEITS & PENALTIES	660,700	873,900	873,900	(11.49)%	(113,450)
PUBLIC CHARGES FOR SERVICES										
1,750,380	1,222,675	1,224,675	1,005,942	1,381,601	General Government	1,273,706	1,364,756	1,364,756	11.62%	142,081
1,182,595	1,058,600	1,067,165	707,471	862,100	Public Safety	1,104,684	1,194,184	1,194,184	12.81%	135,584
2,735,497	2,281,265	2,281,265	1,790,166	2,281,265	Other Transportation	2,282,987	2,282,987	2,282,987	0.08%	1,722
2,158,940	2,508,200	2,509,200	1,543,293	2,644,900	Health	2,317,300	2,322,300	2,322,300	(7.41)%	(185,900)
803,540	676,878	676,878	482,006	789,574	Social Services	718,000	718,000	718,000	6.08%	41,122
100,913	79,264	79,264	71,122	79,264	Culture	79,264	79,264	79,264	0.00%	0
135,849	161,600	161,600	103,884	145,300	Recreation	171,600	171,600	171,600	6.19%	10,000
445,798	518,001	527,501	260,273	485,811	Public Areas	518,101	518,101	518,101	0.02%	100
34,951	10,000	29,500	9,745	22,000	Education	0	30,450	30,450	204.50%	20,450
282,229	440,003	440,003	175,072	403,554	Conservation	495,002	495,002	495,002	12.50%	54,999
2,240	2,657	2,657	1,975	2,657	Economic Environment	2,500	2,500	2,500	(5.91)%	(157)
9,632,932	8,959,143	8,999,708	6,150,949	9,098,026	PUBLIC CHARGES FOR SERVICES	8,963,144	9,179,144	9,179,144	2.46%	220,001

2003 ACTUAL	2004				ACCOUNT NAME	2005			PERCENT INCREASE (DECREASE)	DOLLAR INCREASE (DECREASE)
	ADOPTED BUDGET	MODIFIED BUDGET	EXP THRU 08/31/2004	TOTAL ESTIMATE		REQUESTED	RECOMMENDED	ADOPTED		
INTERGOVERNMENT CHARGES FOR SERVICES										
3,645,078	6,401,719	6,401,719	2,511,895	6,478,412	State and Federal	6,610,768	6,600,768	6,600,768	3.11%	199,049
672,192	8,218,565	8,222,865	4,484,616	8,210,469	Outside Districts	8,312,726	8,322,726	8,322,726	1.27%	104,161
2,584,020	2,481,637	2,583,550	2,374,306	2,374,306	Schools & Special Districts	2,663,899	2,663,899	2,663,899	7.34%	182,262
626,883	1,101,045	1,101,045	791,127	1,024,045	Local Departments	1,035,195	1,035,195	1,035,195	(5.98)%	(65,850)
7,528,173	18,202,966	18,309,179	10,161,944	18,087,232	INTERGOVT CHARGES FOR SERVICES	18,622,588	18,622,588	18,622,588	2.31%	419,622
MISCELLANEOUS REVENUE										
1,799,256	1,576,445	1,601,154	1,185,125	1,843,617	Interest & Dividends	1,469,233	1,469,955	1,469,955	(6.76)%	(106,490)
538,067	590,524	590,524	446,617	607,084	Rent	524,263	658,886	658,886	11.58%	68,362
469,102	173,000	173,000	86,590	161,500	Property Sales & Loss Comp	168,000	175,000	175,000	1.16%	2,000
9,037,329	9,975,404	10,303,454	7,293,844	10,193,094	Other Miscellaneous Revenue	11,042,719	11,043,973	11,043,973	10.71%	1,068,569
843,269	0	0	0	0	Non-Operating Revenue	0	0	0	0.00%	0
12,687,023	12,315,373	12,668,132	9,012,176	12,805,295	MISCELLANEOUS REVENUE	13,204,215	13,347,814	13,347,814	8.38%	1,032,441
OTHER FINANCING SOURCES										
1,735,750	8,707,981	5,989,331	5,989,055	5,989,055	Gen Obligation Long-Term Debt	14,055	1,400,275	1,400,275	(83.92)%	(7,307,706)
7,949,573	18,368,349	19,511,441	19,641,706	19,510,557	Transfers From Other Funds	7,658,658	9,112,964	9,112,964	(50.39)%	(9,255,385)
0	11,371,595	19,127,423	0	18,812,797	Transfers From Fund Balance	9,796,325	16,536,253	16,536,253	45.42%	5,164,658
9,685,323	38,447,925	44,628,195	25,630,761	44,312,409	OTHER FINANCING SOURCES	17,469,038	27,049,492	27,049,492	(29.65)%	(11,398,433)
\$ 30,888,244	161,701,660	171,756,703	118,647,124	166,989,773	GRAND TOTAL	\$ 151,673,239	152,482,858	153,572,858	(5.02)%	\$ (8,128,802)

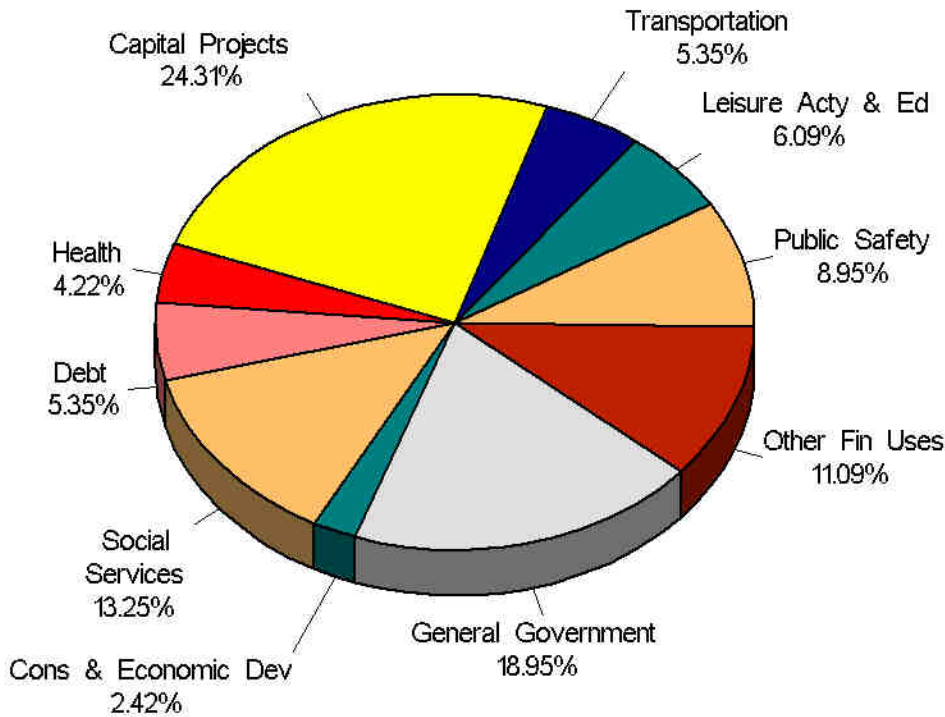
**MARATHON COUNTY
1995- 2005
EXPENSE BUDGET HISTORY BY ACTIVITY**

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
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
2005	34,502,496	15,896,540	37,900,190	6,577,902	23,118,161	10,821,180	4,088,237	3,930,043	7,625,145	9,112,964	153,572,858

MARATHON COUNTY

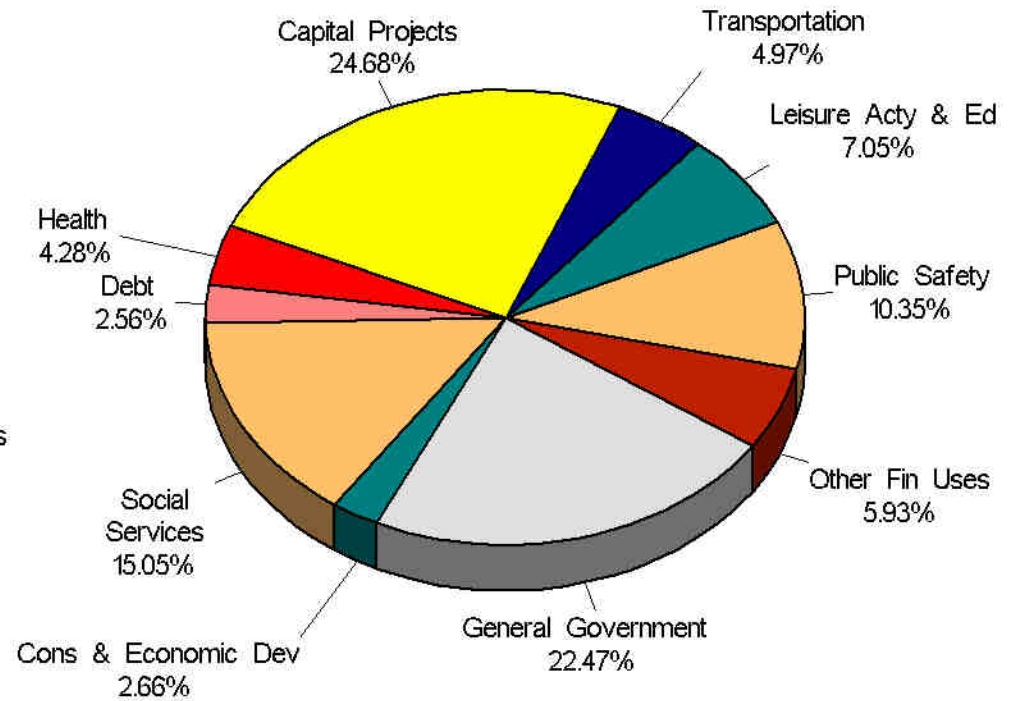
Expense Budget by Activity

ADOPTED 2004



\$161,701,660

ADOPTED 2005



\$153,572,858

**MARATHON COUNTY
2004 - 2005
EXPENSE BUDGET BY AGENCY WITHIN ACTIVITY**

2003 ACTUAL	2004				ACCOUNT NAME	2005			PERCENT INCREASE (DECREASE)	DOLLAR INCREASE (DECREASE)
	ADOPTED BUDGET	MODIFIED BUDGET	EXP THRU 08/31/2004	TOTAL ESTIMATE		REQUESTED	RECOMMENDED	ADOPTED		
GENERAL GOVERNMENT										
\$ 302,432	341,462	341,462	188,353	338,578	Legislative	\$ 359,592	348,727	348,727	2.13%	\$ 7,265
2,371,881	2,823,745	2,825,740	1,771,956	2,690,325	Judicial	2,863,227	2,757,150	2,757,150	(2.36)%	(66,595)
290,591	308,519	308,519	203,336	309,245	Executive	320,250	320,556	320,556	3.90%	12,037
887,516	2,266,188	2,215,242	691,873	2,185,199	General Administration	2,194,076	2,158,951	2,158,951	(4.73)%	(107,237)
17,474,345	20,290,939	20,381,380	15,269,285	20,283,635	Financial Administration	22,010,048	22,079,189	22,969,189	13.20%	2,678,250
1,026,425	1,299,235	1,396,852	764,764	1,400,838	Legal	1,354,749	1,406,082	1,406,082	8.22%	106,847
578,919	506,565	506,565	335,145	509,565	Property Records and Control	642,041	639,589	639,589	26.26%	133,024
1,818,364	1,590,048	2,031,313	992,524	2,036,158	Conservation Planning Zoning	1,926,922	1,901,209	1,901,209	19.57%	311,161
1,487,751	1,948,276	1,948,276	1,187,859	1,963,974	Other General Government	2,030,767	2,001,043	2,001,043	2.71%	52,767
26,238,224	31,374,977	31,955,349	21,405,095	31,717,517	GENERAL GOVERNMENT	33,701,672	33,612,496	34,502,496	9.97%	3,127,519
PUBLIC SAFETY										
8,066,135	8,886,712	9,293,432	5,734,134	9,396,720	Sheriff	9,207,361	9,416,965	9,416,965	5.97%	530,253
622,184	198,556	905,215	468,667	480,723	Emergency Ser & Disaster Ctrl	266,977	255,673	255,673	28.77%	57,117
4,167,315	4,424,340	4,625,277	2,829,521	4,580,413	Corrections - Adult	4,623,153	4,775,013	4,775,013	7.93%	350,673
817,018	877,769	877,769	585,264	941,005	Corrections - Juvenile - Sheriff	951,698	925,607	925,607	5.45%	47,838
433,952	468,692	477,785	305,687	479,692	Shelter Home-Sheriff	526,399	523,282	523,282	11.65%	54,590
14,106,604	14,856,069	16,179,478	9,923,273	15,878,553	PUBLIC SAFETY	15,575,588	15,896,540	15,896,540	7.00%	1,040,471
TRANSPORTATION										
27,483,433	37,770,845	38,573,510	16,489,316	33,532,262	Highway	35,761,100	35,325,301	35,325,301	(6.47)%	(2,445,544)
3,399,528	2,483,454	3,218,948	1,524,345	2,795,818	CW Airport	2,574,889	2,574,889	2,574,889	3.68%	91,435
30,882,961	40,254,299	41,792,458	18,013,661	36,328,080	TRANSPORTATION	38,335,989	37,900,190	37,900,190	(5.85)%	(2,354,109)
HEALTH										
3,721,693	3,738,691	4,586,200	2,302,843	4,340,900	General Health	3,898,387	3,870,902	3,870,902	3.54%	132,211
2,620,253	3,252,059	3,252,059	1,162,565	3,540,869	Sanitation	2,707,000	2,707,000	2,707,000	(16.76)%	(545,059)
6,341,946	6,990,750	7,838,259	3,465,408	7,881,769	HEALTH	6,605,387	6,577,902	6,577,902	(5.91)%	(412,848)

2003 ACTUAL	2004				ACCOUNT NAME	2005			PERCENT INCREASE (DECREASE)	DOLLAR INCREASE (DECREASE)
	ADOPTED BUDGET	MODIFIED BUDGET	EXP THRU 08/31/2004	TOTAL ESTIMATE		REQUESTED	RECOMMENDED	ADOPTED		
SOCIAL SERVICES										
18,724,664	19,227,019	19,573,940	11,853,112	19,056,495	Provided Serv/Admin - Soc Srv	20,419,674	20,543,341	20,543,341	6.85%	1,316,322
174,222	192,625	198,455	122,888	192,625	Veterans	201,729	199,824	199,824	3.74%	7,199
2,613,751	2,513,511	2,594,186	1,675,203	2,363,648	Older Americans	2,386,552	2,374,996	2,374,996	(5.51)%	(138,515)
21,512,637	21,933,155	22,366,581	13,651,203	21,612,768	SOCIAL SERVICES	23,007,955	23,118,161	23,118,161	5.40%	1,185,006
LEISURE ACTIVITIES & EDUCATION										
3,212,206	3,280,322	3,347,549	2,107,577	3,223,584	Library	3,292,321	3,361,944	3,361,944	2.49%	81,622
2,963,338	3,018,712	3,405,871	1,956,335	3,306,694	Public Areas	3,137,603	3,154,792	3,154,792	4.51%	136,080
333,411	330,786	385,626	176,868	346,822	University Extension Program	330,916	361,966	361,966	9.43%	31,180
3,445,146	3,427,404	3,529,317	3,412,188	3,412,188	Special Education	3,942,478	3,942,478	3,942,478	15.03%	515,074
9,954,101	10,057,224	10,668,363	7,652,968	10,289,288	LEISURE ACTIVITIES & EDUCATION	10,703,318	10,821,180	10,821,180	7.60%	763,956
CONSERVATION & ECONOMIC DEVELOPMENT										
413,387	400,040	404,188	656	15,598	Forest Resources	437,636	437,636	437,636	9.40%	37,596
705,278	992,973	1,110,805	248,221	1,006,255	Agricultural Resources	1,113,087	1,112,367	1,112,367	12.02%	119,394
235,000	0	857,375	857,375	857,375	Economic Development	0	0	0	0.00%	0
2,258,274	2,617,754	2,660,754	1,538,483	2,651,754	Employment & Training	2,528,234	2,538,234	2,538,234	(3.04)%	(79,520)
3,611,939	4,010,767	5,033,122	2,644,735	4,530,982	CONSERVATION & EC DEVELOP	4,078,957	4,088,237	4,088,237	1.93%	77,470
DEBT SERVICE										
5,836,225	4,990,998	4,648,808	394,964	4,648,808	Debt Redemption	4,597,825	3,930,043	3,930,043	(21.26)%	(1,060,955)
5,836,225	4,990,998	4,648,808	394,964	4,648,808	DEBT SERVICE	4,597,825	3,930,043	3,930,043	(21.26)%	(1,060,955)
CAPITAL PROJECTS										
6,991,207	8,865,072	11,746,844	2,381,229	11,747,728	Capital Projects	7,113,644	7,425,145	7,625,145	(13.98)%	(1,239,927)
6,991,207	8,865,072	11,746,844	2,381,229	11,747,728	CAPITAL PROJECTS	7,113,644	7,425,145	7,625,145	(13.98)%	(1,239,927)
OTHER FINANCING USES										
7,949,573	18,368,349	19,527,441	19,641,706	19,526,557	Transfers to Other Funds	7,952,904	9,112,964	9,112,964	(50.39)%	(9,255,385)
7,949,573	18,368,349	19,527,441	19,641,706	19,526,557	OTHER FINANCING USES	7,952,904	9,112,964	9,112,964	(50.39)%	(9,255,385)
\$ 133,425,417	161,701,660	171,756,703	99,174,242	164,162,050	GRAND TOTAL	\$ 151,673,239	152,482,858	153,572,858	(5.02)%	\$ (8,128,802)

**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
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)%
2004	2005	7,640,172,300	6.82%	266,425,050	7,373,747,250	6.40%	42,730,820	4.60%	5.7950	(1.68)%

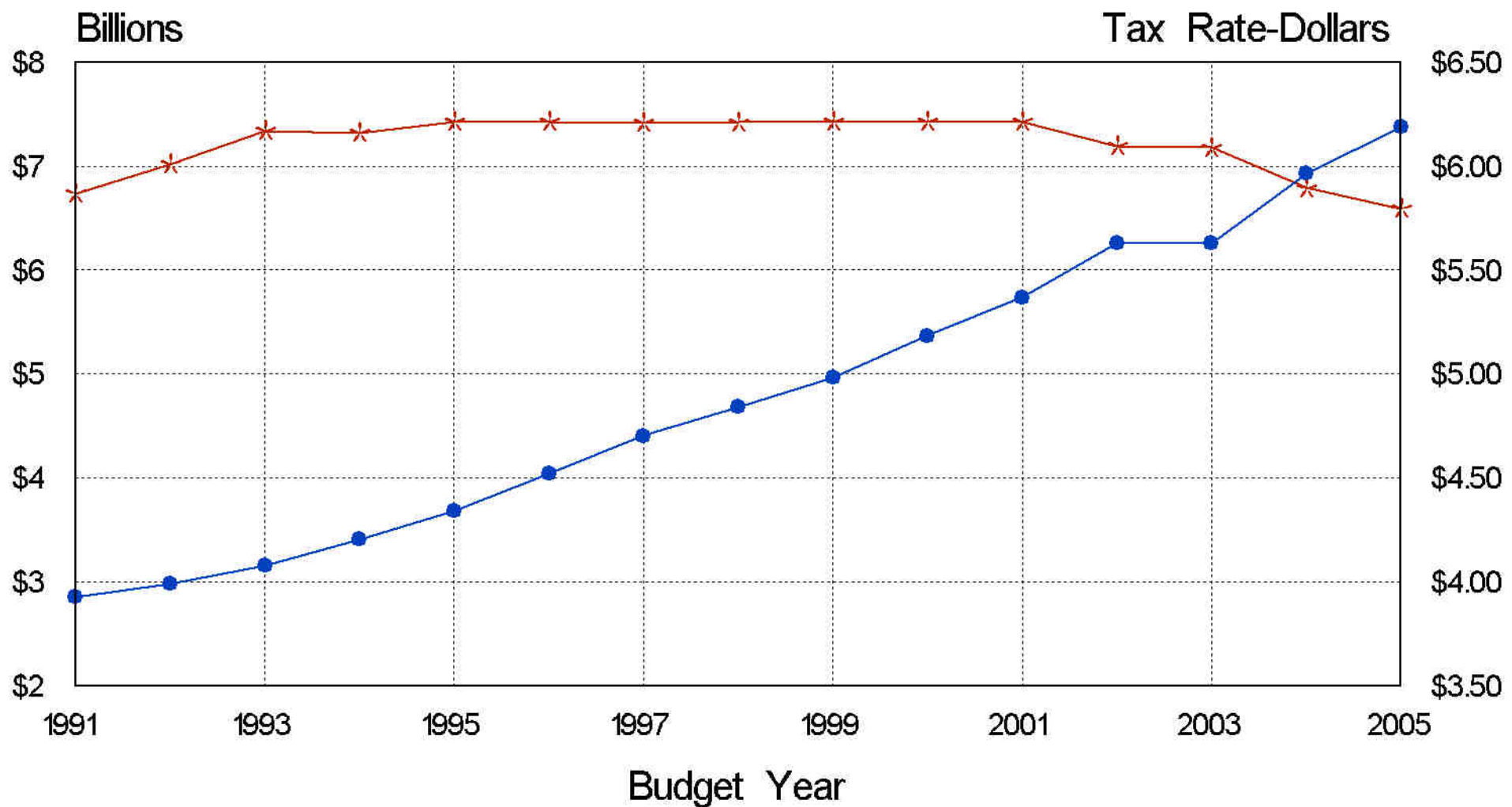
SOURCE: Wisconsin Department of Revenue, Bureau of Property Tax Statistical Report of Property Valuations; the Annual Audited Financial Statements and the Adopted Budgets for Marathon County.

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

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

MARATHON COUNTY

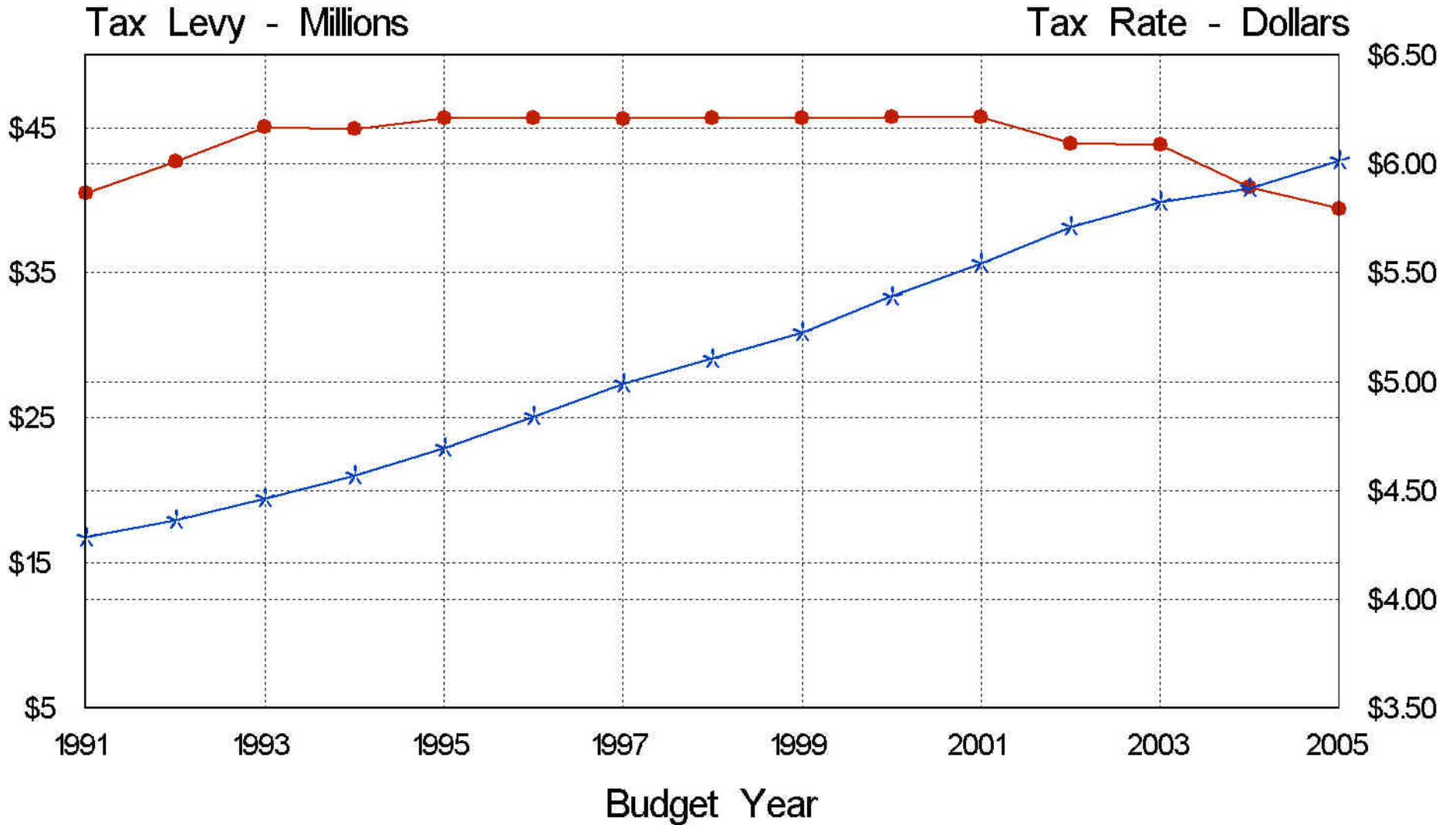
Equalized Value & Tax Rates



● Equalized Value * Tax Rate

MARATHON COUNTY

Tax Levy & Rates

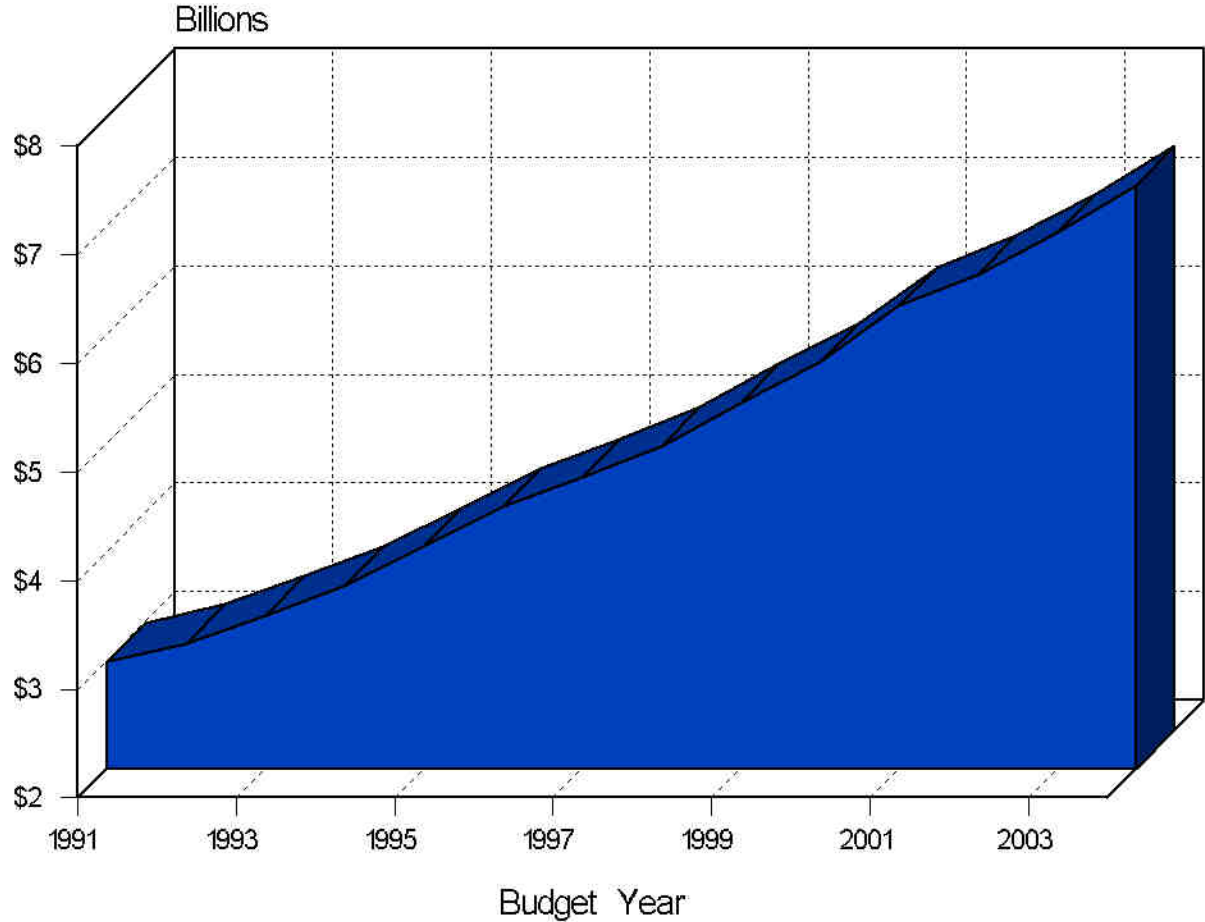


* Tax Levy • Tax Rate

MARATHON COUNTY

Equalized Value

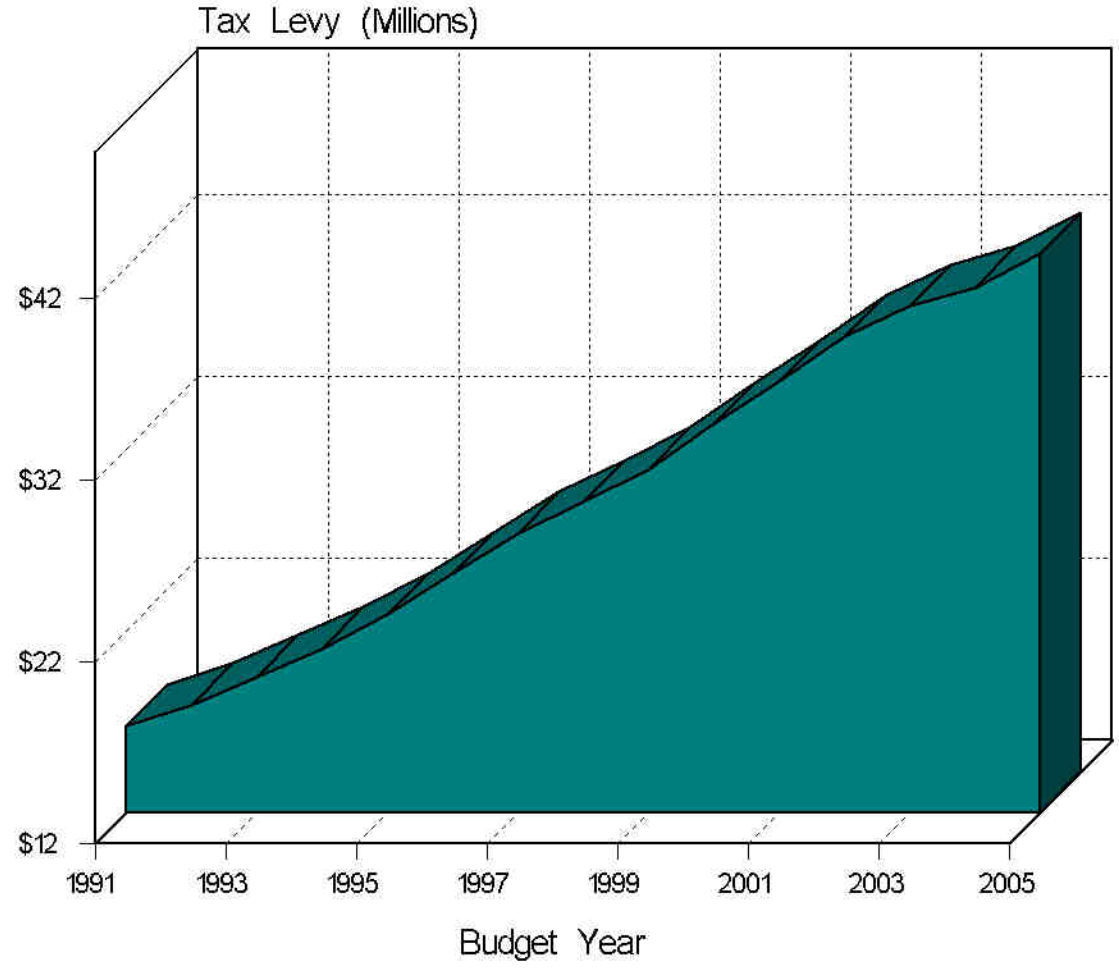
Levy Year	Equalized Value
1991	2,980,698,540
1992	3,154,101,340
1993	3,410,652,340
1994	3,685,065,640
1995	4,042,110,840
1996	4,405,379,440
1997	4,680,426,940
1998	4,967,829,640
1999	5,368,291,040
2000	5,738,954,640
2001	6,259,667,840
2002	6,544,609,540
2003	6,930,455,450
2004	7,373,747,250



MARATHON COUNTY

Tax Levy

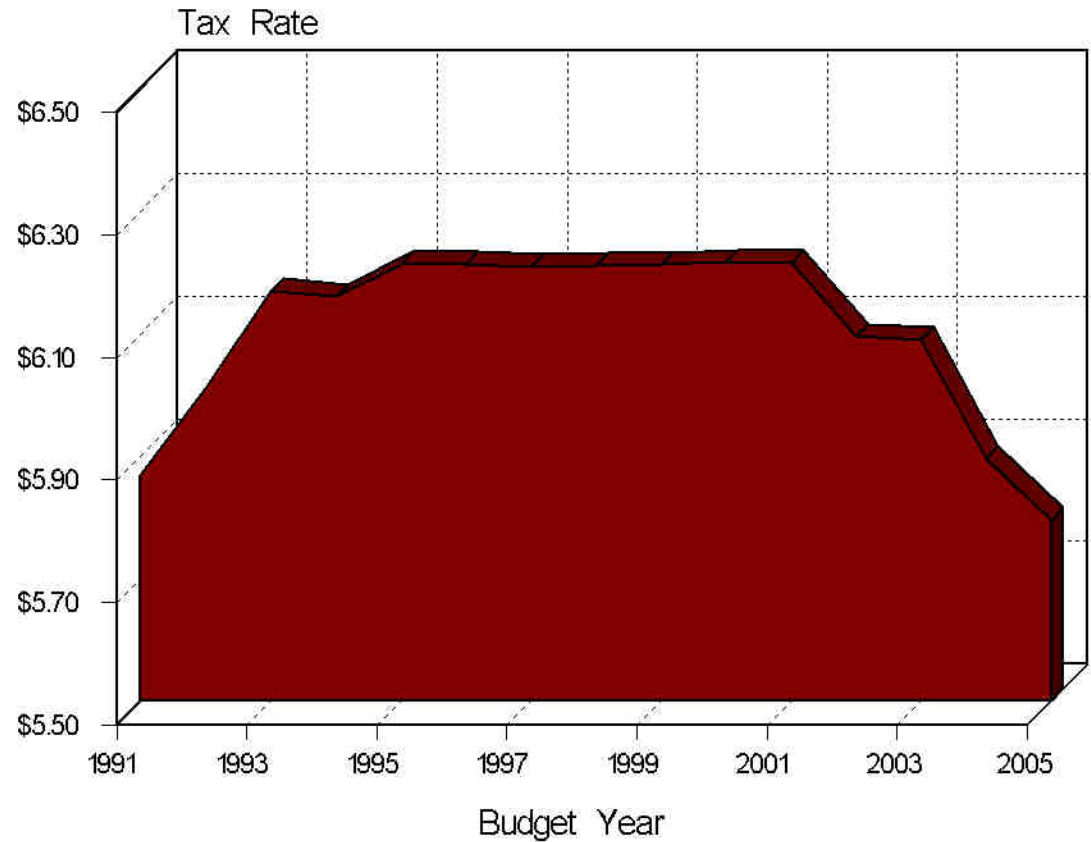
Budget Year	Tax Levy
1991	16,743,623
1992	17,913,223
1993	19,456,563
1994	21,006,795
1995	22,893,158
1996	25,111,275
1997	27,349,954
1998	29,068,916
1999	30,856,382
2000	33,363,392
2001	35,660,957
2002	38,149,579
2003	39,846,548
2004	40,850,300
2005	42,730,820



MARATHON COUNTY

Tax Rates

Budget Year	Tax Rate
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
2005	5.7950



MARATHON COUNTY
COLLECTED 2004 - 2005
MUNICIPALITIES TAX RATE AND LEVY COMPARISON

MUNICIPALITY	2003 EQUALIZED VALUE	2003 TAX LEVY TO BE COLLECTED IN 2004	TAX RATE	2004 EQUALIZED VALUE	2004 TAX LEVY TO BE COLLECTED IN 2005	TAX RATE	LEVY DOLLAR INCREASE	LEVY PERCENT INCREASE	EQUALIZED VALUE DOLLAR INCREASE	EQUALIZED VALUE PERCENT INCREASE
TOWN										
Bergen	44,394,500	262,629	5.9158	51,469,100	299,319	5.8155	36,690	13.97%	7,074,600	15.94%
Berlin	55,023,900	325,510	5.9158	63,020,800	366,498	5.8155	40,988	12.59%	7,996,900	14.53%
Bern	25,571,100	151,273	5.9158	25,457,300	148,047	5.8155	(3,226)	(2.13)%	(113,800)	(0.45)%
Bevent	74,078,000	438,230	5.9158	77,650,800	451,579	5.8155	13,349	3.05%	3,572,800	4.82%
Brighton	29,340,900	173,575	5.9158	31,503,600	183,210	5.8155	9,635	5.55%	2,162,700	7.37%
Cassel	46,412,100	274,565	5.9158	47,312,700	275,148	5.8155	583	0.21%	900,600	1.94%
Cleveland	68,647,000	406,102	5.9158	75,671,500	440,069	5.8155	33,967	8.36%	7,024,500	10.23%
Day	46,335,300	274,110	5.9158	53,249,400	309,673	5.8155	35,562	12.97%	6,914,100	14.92%
Easton	59,438,800	351,628	5.9158	61,205,700	355,942	5.8155	4,315	1.23%	1,766,900	2.97%
Eau Pleine	42,523,800	251,562	5.9158	46,750,400	271,878	5.8155	20,315	8.08%	4,226,600	9.94%
Elderon	42,848,000	253,480	5.9158	45,607,300	265,230	5.8155	11,750	4.64%	2,759,300	6.44%
Emmet	50,887,100	301,038	5.9158	55,836,900	324,720	5.8155	23,682	7.87%	4,949,800	9.73%
Frankfort	32,481,400	192,153	5.9158	33,681,900	195,878	5.8155	3,724	1.94%	1,200,500	3.70%
Franzen	37,265,500	220,455	5.9158	37,289,600	216,858	5.8155	(3,597)	(1.63)%	24,100	0.06%
Green Valley	37,923,400	224,347	5.9158	44,371,100	258,041	5.8155	33,694	15.02%	6,447,700	17.00%
Guenther	23,680,400	140,088	5.9158	26,284,600	152,858	5.8155	12,770	9.12%	2,604,200	11.00%
Halsey	26,387,900	156,105	5.9158	28,307,600	164,623	5.8155	8,518	5.46%	1,919,700	7.27%
Hamburg	41,329,400	244,496	5.9158	44,335,800	257,835	5.8155	13,339	5.46%	3,006,400	7.27%
Harrison	24,635,000	145,736	5.9158	25,785,400	149,955	5.8155	4,220	2.90%	1,150,400	4.67%
Hewitt	37,644,500	222,697	5.9158	39,766,600	231,263	5.8155	8,566	3.85%	2,122,100	5.64%
Holton	36,668,600	216,924	5.9158	38,017,100	221,089	5.8155	4,165	1.92%	1,348,500	3.68%
Hull	34,928,300	206,629	5.9158	38,489,400	223,836	5.8155	17,207	8.33%	3,561,100	10.20%
Johnson	37,898,900	224,202	5.9158	39,407,400	229,174	5.8155	4,972	2.22%	1,508,500	3.98%
Knowlton	141,790,800	838,806	5.9158	158,895,200	924,057	5.8155	85,251	10.16%	17,104,400	12.06%
Kronenwetter	60,098,200	355,529	5.9158	0	0	0.0000	(355,529)	(100.00)%	(60,098,200)	(100.00)%
Maine	156,154,200	923,776	5.9158	172,140,000	1,001,082	5.8155	77,306	8.37%	15,985,800	10.24%
Marathon	69,445,300	410,824	5.9158	70,897,000	412,302	5.8155	1,478	0.36%	1,451,700	2.09%
McMillian ✓	122,970,400	665,478	5.4117	137,548,000	732,354	5.3244	66,876	10.05%	14,577,600	11.85%
Mosinee	126,088,000	745,911	5.9158	136,118,300	791,598	5.8155	45,687	6.12%	10,030,300	7.95%
Norrie	56,895,600	336,583	5.9158	61,322,200	356,620	5.8155	20,037	5.95%	4,426,600	7.78%
Plover	38,015,700	224,893	5.9158	40,200,400	233,786	5.8155	8,893	3.95%	2,184,700	5.75%
Reid	77,551,000	458,776	5.9158	77,205,500	448,990	5.8155	(9,786)	(2.13)%	(345,500)	(0.45)%

MUNICIPALITY	2003 EQUALIZED VALUE	2003 TAX LEVY TO BE COLLECTED IN 2004	TAX RATE	2004 EQUALIZED VALUE	2004 TAX LEVY TO BE COLLECTED IN 2005	TAX RATE	LEVY DOLLAR INCREASE	LEVY PERCENT INCREASE	EQUALIZED VALUE DOLLAR INCREASE	EQUALIZED VALUE PERCENT INCREASE
Rib Falls	48,430,400	286,504	5.9158	56,524,000	328,716	5.8155	42,212	14.73%	8,093,600	16.71%
Rib Mountain	553,245,300	3,272,887	5.9158	586,306,500	3,409,673	5.8155	136,786	4.18%	33,061,200	5.98%
Rietbrock	36,356,900	215,080	5.9158	39,194,800	227,938	5.8155	12,858	5.98%	2,837,900	7.81%
Ringle	89,890,300	531,773	5.9158	94,855,100	551,631	5.8155	19,858	3.73%	4,964,800	5.52%
Spencer	70,549,200	417,355	5.9158	73,042,500	424,780	5.8155	7,425	1.78%	2,493,300	3.53%
Stettin	186,829,000	1,105,242	5.9158	191,381,900	1,112,984	5.8155	7,741	0.70%	4,552,900	2.44%
Texas	95,378,100	564,237	5.9158	103,630,800	602,666	5.8155	38,429	6.81%	8,252,700	8.65%
Wausau	125,425,800	741,994	5.9158	136,233,600	792,268	5.8155	50,275	6.78%	10,807,800	8.62%
Weston	34,636,000	204,900	5.9158	34,553,700	200,947	5.8155	(3,952)	(1.93)%	(82,300)	(0.24)%
Wien	32,634,000	193,056	5.9158	38,207,000	222,193	5.8155	29,137	15.09%	5,573,000	17.08%
TOWN TOTAL	\$ 3,078,728,000	18,151,138	6.0944	3,238,728,500	18,767,308	5.7947	616,170	3.39%	160,000,500	5.20%
VILLAGE										
Athens	36,869,900	218,115	5.9158	38,532,100	224,084	5.8155	5,969	2.74%	1,662,200	4.51%
Birnamwood*	574,500	3,382	5.8876	597,800	3,462	5.7917	80	2.36%	23,300	4.06%
Brokaw	29,688,700	175,632	5.9158	29,044,100	168,906	5.8155	(6,726)	(3.83)%	(644,600)	(2.17)%
Dorchester*	104,800	617	5.8876	104,000	602	5.7917	(15)	(2.38)%	(800)	(0.76)%
Edgar	56,470,200	334,066	5.9158	56,202,900	326,849	5.8155	(7,218)	(2.16)%	(267,300)	(0.47)%
Elderon*	5,428,800	31,962	5.8876	5,817,600	33,694	5.7917	1,732	5.42%	388,800	7.16%
Fenwood	4,750,700	28,104	5.9158	5,238,300	30,463	5.8155	2,359	8.39%	487,600	10.26%
Hatley	23,044,700	136,328	5.9158	23,935,000	139,194	5.8155	2,867	2.10%	890,300	3.86%
Kronenwetter	209,613,900	1,240,033	5.9158	312,797,200	1,819,076	5.8155	579,043	46.70%	103,183,300	49.23%
Marathon	86,297,100	510,516	5.9158	88,850,500	516,711	5.8155	6,195	1.21%	2,553,400	2.96%
Rothschild*	287,584,300	1,693,171	5.8876	311,729,600	1,805,452	5.7917	112,282	6.63%	24,145,300	8.40%
Spencer*	69,210,500	407,481	5.8876	71,693,200	415,227	5.7917	7,746	1.90%	2,482,700	3.59%
Stratford	57,658,900	341,098	5.9158	62,071,100	360,975	5.8155	19,877	5.83%	4,412,200	7.65%
Unity*	7,221,100	42,515	5.8876	7,320,000	42,395	5.7917	(119)	(0.28)%	98,900	1.37%
Weston*	576,425,400	3,393,741	5.8876	628,518,100	3,640,204	5.7917	246,464	7.26%	52,092,700	9.04%
VILLAGE TOTAL	\$ 1,450,943,500	8,556,761	6.1028	1,642,451,500	9,527,294	5.8007	970,536	11.34%	191,508,000	13.20%
CITY										
Abbotsford*✓	32,760,500	176,365	5.3835	30,732,600	162,900	5.3006	(13,465)	(7.63)%	(2,027,900)	(6.19)%
Colby*✓	12,582,700	67,738	5.3835	11,341,000	60,114	5.3006	(7,625)	(11.26)%	(1,241,700)	(9.87)%
Marshfield✓	71,435,500	386,587	5.4117	76,702,800	408,393	5.3244	21,806	5.64%	5,267,300	7.37%
Mosinee	225,724,600	1,335,341	5.9158	246,844,800	1,435,529	5.8155	100,188	7.50%	21,120,200	9.36%
Schofield	167,987,400	993,779	5.9158	169,256,600	984,314	5.8155	(9,465)	(0.95)%	1,269,200	0.76%
Wausau	1,890,293,250	11,182,591	5.9158	1,957,689,450	11,384,968	5.8155	202,377	1.81%	67,396,200	3.57%
CITY TOTAL	\$ 2,400,783,950	14,142,401	6.0841	2,492,567,250	14,436,218	5.7917	293,816	2.08%	91,783,300	3.82%
COUNTY TOTAL	\$ 6,930,455,450	40,850,300	5.8943	7,373,747,250	42,730,820	5.7950	1,880,520	4.60%	443,291,800	6.40%

*No Bridge Aid ✓No Library Tax

**MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2001 - 2005**

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 16-21)									
2005	973,743	190,555	24.33%	78,125	64,595	477.42%	895,618	125,960	16.37%
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%
AGING & DISABILITY RESOURCE CENTER (F 10-14)									
2005	2,374,996	(138,515)	(5.51)%	2,254,848	(143,132)	(5.97)%	120,148	4,617	4.00%
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%
BUILDING MAINTENANCE (B 66-69)									
2005	2,001,043	52,767	2.71%	36,900	0	0.00%	1,964,143	52,767	2.76%
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%
CAPITAL IMPROVEMENTS (J 2-8)									
2005	7,625,145	(1,239,927)	(13.98)%	7,328,644	(1,371,428)	(15.76)%	296,501	131,501	79.70%
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%

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)									
2005	2,619,182	(63,038)	(2.35)%	1,865,000	(60,450)	(3.14)%	754,182	(2,588)	(0.34)%
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%
CONSERVATION, PLANNING & ZONING (B 59-65, H 6)									
2005	3,013,576	430,555	16.67%	1,994,713	341,476	20.65%	1,018,863	89,079	9.58%
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%
CONTINGENCY (B 20)									
2005	700,000	0	0.00%	0	0	0.00%	700,000	0	0.00%
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%
CORPORATION COUNSEL (B 45-49)									
2005	484,983	(6,796)	(1.38)%	214,733	(5,592)	(2.54)%	270,250	(1,204)	(0.44)%
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)%
COUNTY BOARD OF SUPERVISORS (B 2-7)									
2005	348,727	7,265	2.13%	0	0	0.00%	348,727	7,265	2.13%
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%

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 22-26)									
2005	698,371	(119,737)	(14.64)%	174,455	(69,545)	(28.50)%	523,916	(50,192)	(8.74)%
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)%
DEBT SERVICE (I 2-3)									
2005	3,458,230	(813,669)	(19.05)%	50,000	(356,899)	(87.71)%	3,408,230	(456,770)	(11.82)%
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%
DISTRICT ATTORNEY (B 50-54)									
2005	921,099	113,643	14.07%	324,242	47,877	17.32%	596,857	65,766	12.38%
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%
EMPLOYEE RESOURCES (B 27-30)									
2005	760,580	12,500	1.67%	101,900	0	0.00%	658,680	12,500	1.93%
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)%
EMPLOYMENT & TRAINING (H 8-12)									
2005	2,752,786	(192,772)	(6.54)%	2,726,074	(192,772)	(6.60)%	26,712	0	0.00%
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%

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 31-35)									
2005	543,631	18,652	3.55%	53,660	1	0.00%	489,971	18,651	3.96%
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)%
FINANCE-GENERAL COUNTY INSURANCE (B 36)									
2005	429,654	16,982	4.12%	0	0	0.00%	429,654	16,982	4.12%
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%
FORESTRY									
2005	0	0	0.00%	0	0	0.00%	0	0	0.00%
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)%
HEALTH (E 2-5)									
2005	3,870,902	132,211	3.54%	1,443,185	38,889	2.77%	2,427,717	93,322	4.00%
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%
HIGHWAY (D 2-6)									
2005	35,325,301	(2,445,544)	(6.47)%	27,350,918	(2,768,974)	(9.19)%	7,974,383	323,430	4.23%
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%

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 38-39)									
2005	11,405,632	1,353,101	13.46%	11,405,632	1,353,101	13.46%	0	0	0.00%
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%
LAND CONSERVATION									
2005	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%
LIBRARY (G 2-5)									
2005	3,361,944	81,622	2.49%	197,541	(30,557)	(13.40)%	3,164,403	112,179	3.68%
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%
MEDICAL EXAMINER (B 12-15)									
2005	137,968	(3,557)	(2.51)%	20,000	0	0.00%	117,968	(3,557)	(2.93)%
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%
PARKS, RECREATION & FORESTRY (G 6-10, H 2-5)									
2005	3,142,625	125,799	4.17%	1,557,806	41,757	2.75%	1,584,819	84,042	5.60%
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%

DEPARTMENT	EXPENSES			REVENUES			TAX LEVY		
	EXPENSES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	TAX LEVY	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
PLANNING									
2005	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%
REGISTER OF DEEDS (B 55-58)									
2005	639,589	102,654	19.12%	810,750	95,531	13.36%	(171,161)	7,123	4.00%
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)%
SHERIFF/EMERGENCY GOVERNMENT (C 2-14)									
2005	9,672,638	616,363	6.81%	862,932	233,364	37.07%	8,809,706	382,999	4.55%
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%
SHERIFF-ADULT CORRECTION FACILITY (C 15)									
2005	4,121,826	172,155	4.36%	709,707	50,500	7.66%	3,412,119	121,655	3.70%
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%
SHERIFF-JUVENILE DETENTION CENTER (C 16-17)									
2005	925,607	47,838	5.45%	200,000	84,500	73.16%	725,607	(36,662)	(4.81)%
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)%

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-SHELTER HOME (C 18-19)									
2005	523,282	54,590	11.65%	86,200	11,000	14.63%	437,082	43,590	11.08%
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%
SNOWMOBILE\CROSS COUNTRY SKI TRAIL\ATV (G 13-14)									
2005	449,803	18,884	4.38%	403,780	15,325	3.95%	46,023	3,559	8.38%
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%
SOCIAL SERVICES\CHILD SUPPORT (F 2-8)									
2005	20,543,341	1,316,322	6.85%	13,978,725	1,126,938	8.77%	6,564,616	189,384	2.97%
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%
SOLID WASTE (E 6-8)									
2005	2,816,570	(559,954)	(16.58)%	2,816,570	(559,954)	(16.58)%	0	0	0.00%
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%
SOLID WASTE DEBT (I 5)									
2005	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%

DEPARTMENT	EXPENSES			REVENUES			TAX LEVY		
	EXPENSES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	TAX LEVY	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
SUPPORT OTHER AGENCIES (See pages A73 through A75) (B 37)									
2005	10,044,786	1,291,679	14.75%	0	0	0.00%	10,044,786	1,291,679	14.75%
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%
TRANSFERS BETWEEN FUNDS (K 2)									
2005	8,429,864	(9,053,858)	(51.78)%	8,379,864	(9,103,858)	(52.07)%	0	0	0.00%
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%
TREASURER (B 40-44)									
2005	545,486	(2,164)	(0.40)%	15,961,761	(759,480)	(4.99)%	(15,416,275)	(761,644)	(5.20)%
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)%
UW-EXTENSION (G 15-18)									
2005	361,966	31,180	9.43%	42,215	23,292	123.09%	319,751	7,888	2.53%
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%
VETERANS ADMINISTRATION (F 15-18)									
2005	199,824	7,199	3.74%	13,000	0	0.00%	186,824	7,199	4.01%
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%

DEPARTMENT	EXPENSES			REVENUES			TAX LEVY		
	EXPENSES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	TAX LEVY	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
ZONING									
2005	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%
CENTRAL WISCONSIN AIRPORT (D 8-10)									
2005	2,983,867	98,425	3.41%	2,983,867	98,425	3.41%	0	0	0.00%
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%
CENTRAL WISCONSIN AIRPORT DEBT (I 4)									
2005	471,813	(247,286)	(34.39)%	471,813	(247,286)	(34.39)%	0	0	0.00%
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%
SPECIAL EDUCATION (G 20-23)									
2005	3,942,478	515,074	15.03%	3,942,478	515,074	15.03%	0	0	0.00%
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%
TOTALS									
2005	153,572,858	(8,128,802)	(5.02)%	110,842,038	(10,009,322)	(8.28)%	42,730,820	1,880,520	4.60%
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%

**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									
2005	18,000	6,000	50.00%	0	0	0.00%	18,000	6,000	50.00%
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%
COMMUNITY ACTION									
2005	30,000	0	0.00%	0	0	0.00%	30,000	0	0.00%
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%
ECONOMIC DEVELOPMENT									
2005	114,680	0	0.00%	0	0	0.00%	114,680	0	0.00%
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%
HISTORICAL SOCIETY									
2005	48,408	1,410	3.00%	0	0	0.00%	48,408	1,410	3.00%
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%

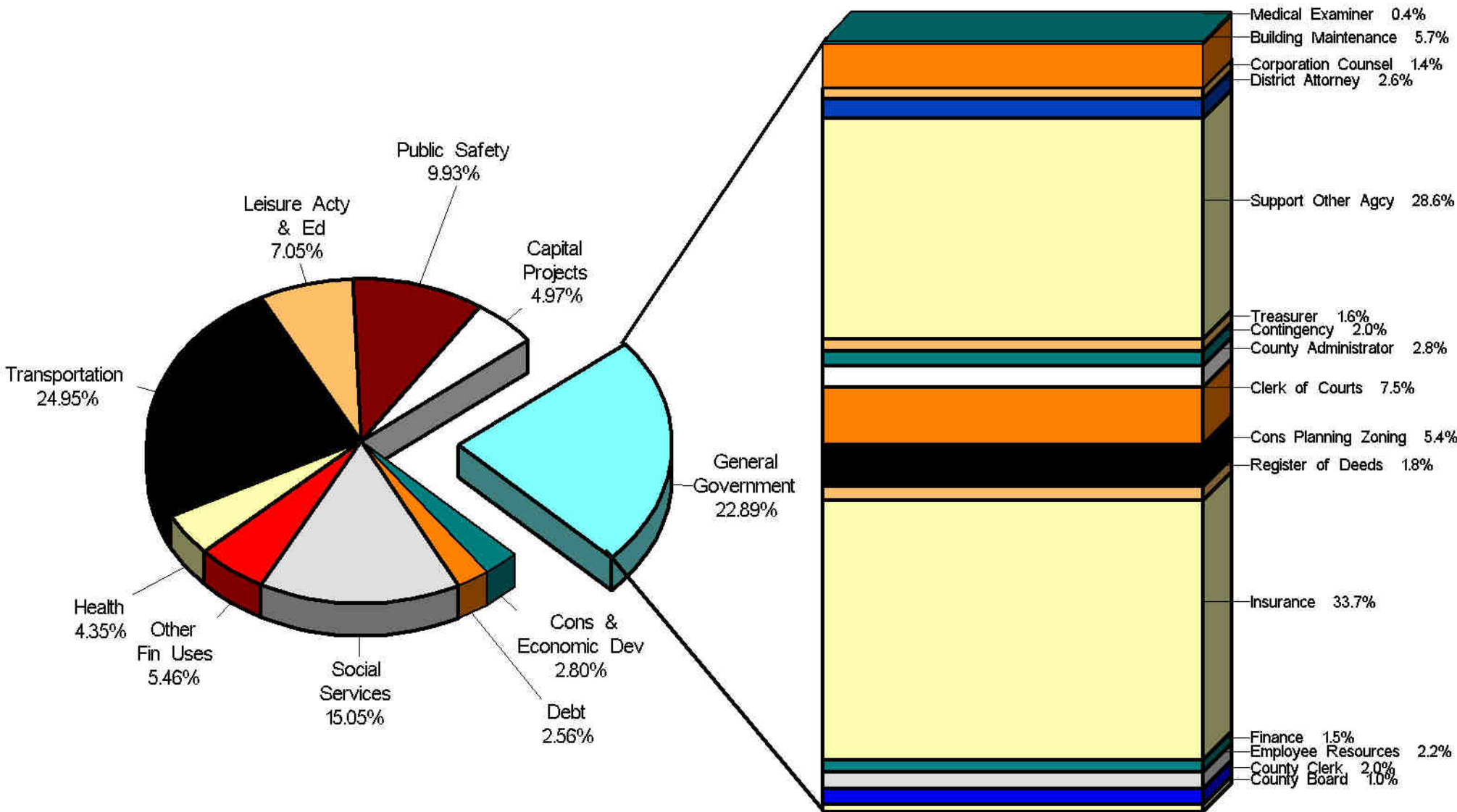
AGENCY	EXPENSE			REVENUE			TAX LEVY		
	DOLLARS	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	DOLLARS	INCREASE (DECREASE)	% OVER PREVIOUS YEAR	DOLLARS	INCREASE (DECREASE)	% OVER PREVIOUS YEAR
HUMANE SOCIETY									
2005	53,045	1,545	3.00%	0	0	0.00%	53,045	1,545	3.00%
2004	51,500	1,500	3.00%	0	0	0.00%	51,500	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%
ITBEC									
2005	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%
MINORITY AFFAIRS OFFICE									
2005	25,000	6,000	31.58%	0	0	0.00%	25,000	6,000	31.58%
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%
WOMAN'S COMMUNITY									
2005	25,887	754	3.00%	0	0	0.00%	25,887	754	3.00%
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%
CITY-COUNTY DATA CENTER									
2005	1,214,988	(19,897)	(1.61)%	0	0	0.00%	1,214,988	(19,897)	(1.61)%
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)%

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									
2005	8,514,778	1,295,867	17.95%	0	0	0.00%	8,514,778	1,295,867	17.95%
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%
TOTAL									
2005	10,044,786	1,291,679	14.75%	0	0	0.00%	10,044,786	1,291,679	14.75%
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%

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MARATHON COUNTY

2005 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

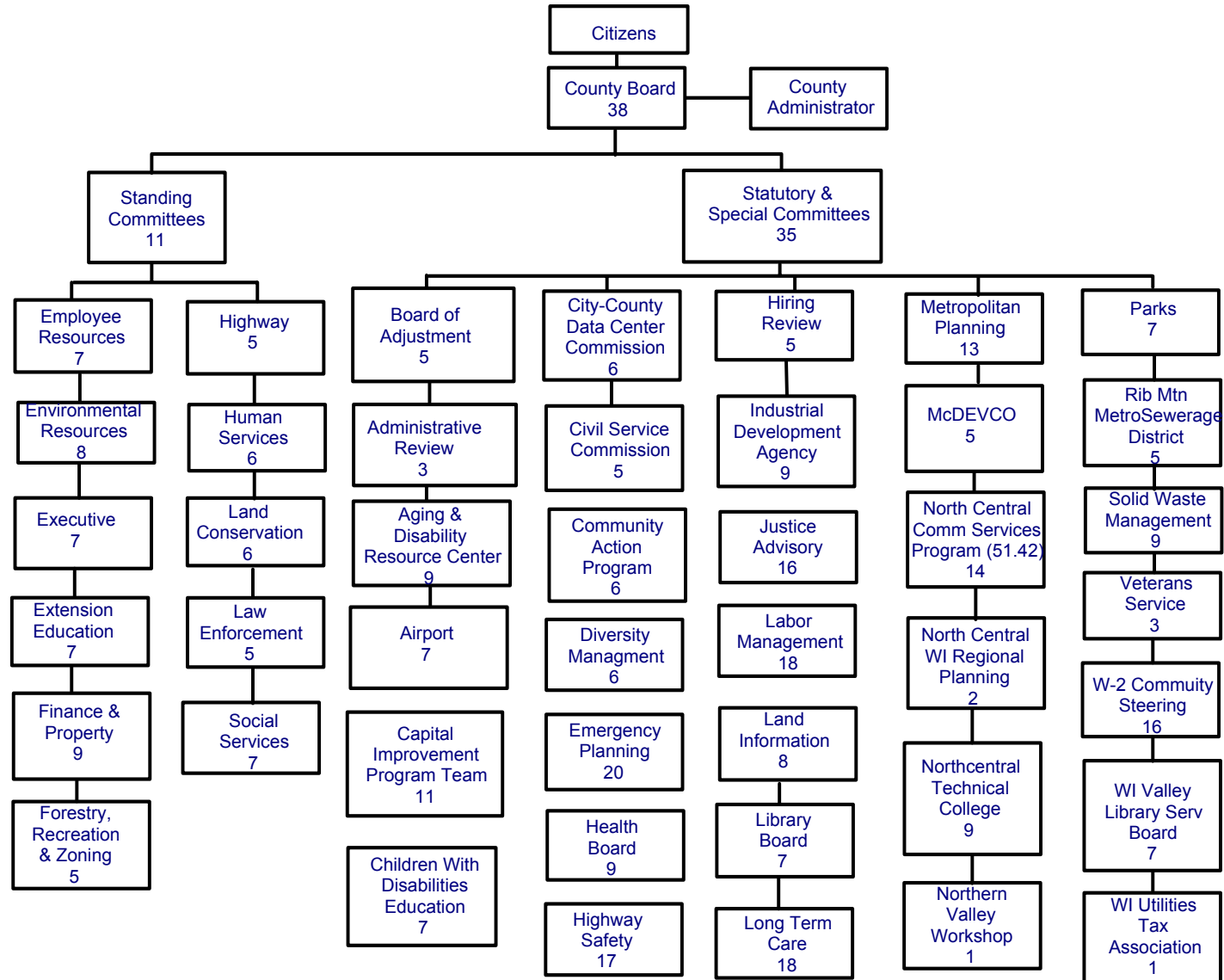
Effective governance is functioning in County Government

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

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 215,011	237,263	237,263	151,723	237,263	Personal Services	\$ 255,323	244,458	244,458
16,803	17,650	17,650	5,854	13,148	Contractual Services	12,880	12,880	12,880
70,618	86,549	86,549	30,775	88,167	Supplies and Expense	91,389	91,389	91,389
\$ 302,432	341,462	341,462	188,352	338,578	Total Expenditures	\$ 359,592	348,727	348,727
\$ 302,432	341,462	341,462	188,352	338,578	TAX LEVY	\$ 359,592	348,727	348,727

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.

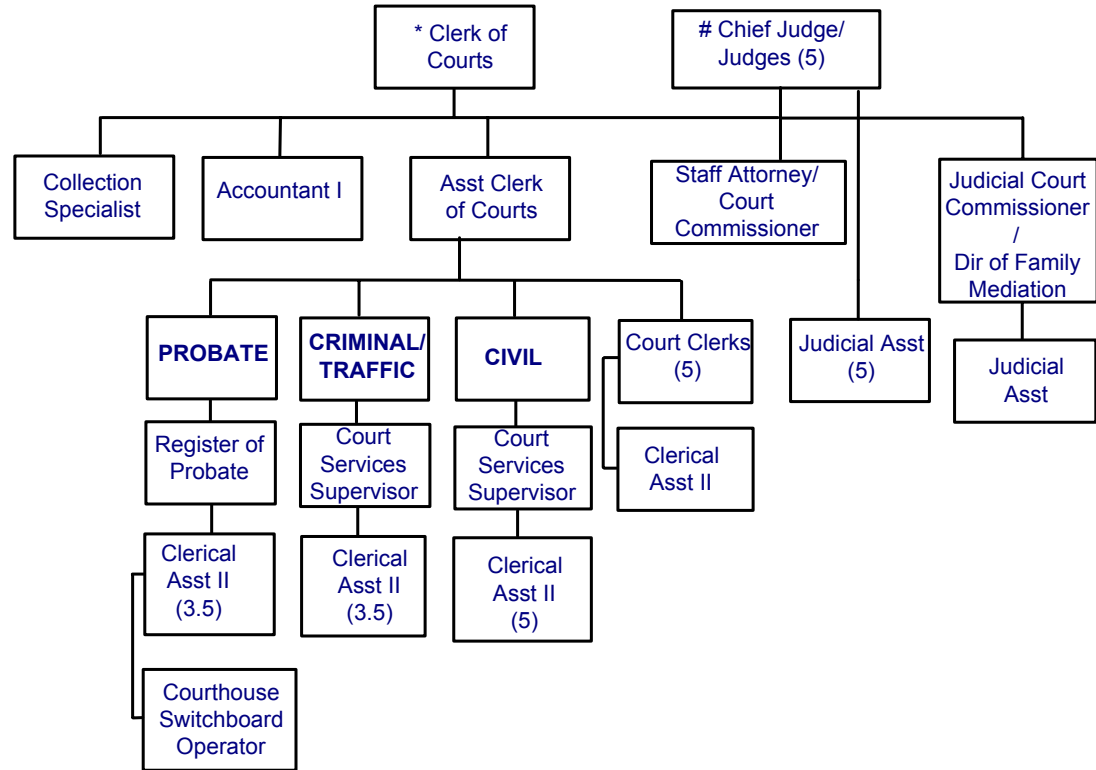
JUROR MANAGEMENT

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.

CLERK OF COURTS



*Elected Official

#Judges are considered state employees and are elected

Number of Positions (FTE)	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Union (FTE)	25.50	26.00	26.00	30.00	28.00	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	6.00	6.00	6.00	6.00	6.00	6.00	6.00
TOTAL	35.50	36.00	36.00	41.00	39.00	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

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 1,631,603	1,847,255	1,847,255	1,237,697	1,847,255	Personal Services	\$ 1,955,495	1,883,607	1,883,607
538,467	732,770	732,770	399,295	599,375	Contractual Services	664,225	641,425	641,425
77,418	96,445	96,445	55,597	96,950	Supplies and Expense	101,825	88,400	88,400
6,969	5,500	5,500	1,803	5,500	Fixed Charges	5,500	5,500	5,500
0	250	250	0	250	Grants, Contributions & Other	250	250	250
\$ 2,254,457	2,682,220	2,682,220	1,694,392	2,549,330	Total Expenditures	\$ 2,727,295	2,619,182	2,619,182
\$ 430,165	430,000	430,000	430,191	430,000	Intergov't Grants & Other	\$ 430,000	430,000	430,000
563,647	828,450	828,450	397,897	666,000	Fines, Forfeits and Penalties	659,800	715,000	715,000
510,001	537,000	537,000	371,102	589,500	Public Charges for Services	570,000	592,000	592,000
117,672	130,000	130,000	117,820	128,000	Intergov't Charges for Service	118,000	128,000	128,000
5,640	0	0	287	0	Miscellaneous Revenue	0	0	0
\$ 1,627,125	1,925,450	1,925,450	1,317,297	1,813,500	Total Revenues	\$ 1,777,800	1,865,000	1,865,000
\$ 627,332	756,770	756,770	377,095	735,830	TAX LEVY	\$ 949,495	754,182	754,182

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.

LOGIC MODEL WORKSHEET

Department/Program Name: Medical Examiner/ Death Investigation

Contact Name: John Larson

Brief program description: Determine whether a death occurring in Marathon County involved criminal activity, negligence, or a risk to public health.

Mission: Investigate deaths to determine their cause and manner.

Program customer: Family members of the deceased and the general public.

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
Staff Funding Equipment Facilities Community Partners: - Law Enforcement - Officials - Hospitals - Funeral Homes - Crime Lab - Pathologists - Toxicology Labs	Pronounce death Conduct a scene investigation/identify body Identify the body Order and observe an autopsy, if appropriate. Order toxicology tests and/or x-rays, if appropriate. Secure body and transport to the appropriate facility. Analyze results of lab tests. Make a determination with regard to the cause of death. Public information provided about health + safety risks.	Number of death investigations conducted Number of autopsies ordered + observed Number of lab test order and results analyzed	Customers learn the cause and manner of death Customers become more aware of the detrimental effects of: <ul style="list-style-type: none"> • Drinking and driving • Social isolation • Unhealthy lifestyle choices • Disease and illness 	Bodies receive appropriate disposal Deaths involving suspicious circumstances are flagged for investigation by police agencies. Contagious diseases are identified and public health officials are notified. Customers implement healthy lifestyles.	Public is protected from homicide. Public is protected from contagious disease. <p style="text-align: center;"><u>Ultimate Outcome</u></p> Public safety and health are enhanced

MEDICAL EXAMINER

Medical
Examiner

Number of Positions (FTE)	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Non-Union (FTE)	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Elected	1.00	1.00	1.00	1.00	1.00	0.00	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

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 81,415	98,575	98,575	59,437	98,575	Personal Services	\$ 90,082	95,318	95,318
31,958	33,450	33,450	13,067	32,770	Contractual Services	33,150	33,150	33,150
3,747	8,900	8,900	4,735	9,050	Supplies and Expense	11,350	8,900	8,900
306	350	350	325	350	Fixed Charges	350	350	350
0	0	1,995	0	0	Grants, Contributions & Other	0	0	0
0	250	250	0	250	Capital Outlay	1,000	250	250
\$ 117,426	141,525	143,520	77,564	140,995	Total Expenditures	\$ 135,932	137,968	137,968
\$ 0	20,000	20,000	11,325	20,000	Public Charges for Service	\$ 0	20,000	20,000
\$ 0	20,000	20,000	11,325	20,000	Total Revenues	\$ 0	20,000	20,000
\$ 117,426	121,525	123,520	66,239	120,995	TAX LEVY	\$ 135,932	117,968	117,968

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.

LOGIC MODEL WORKSHEET

Department/Program Name: Outcome Measurement Program

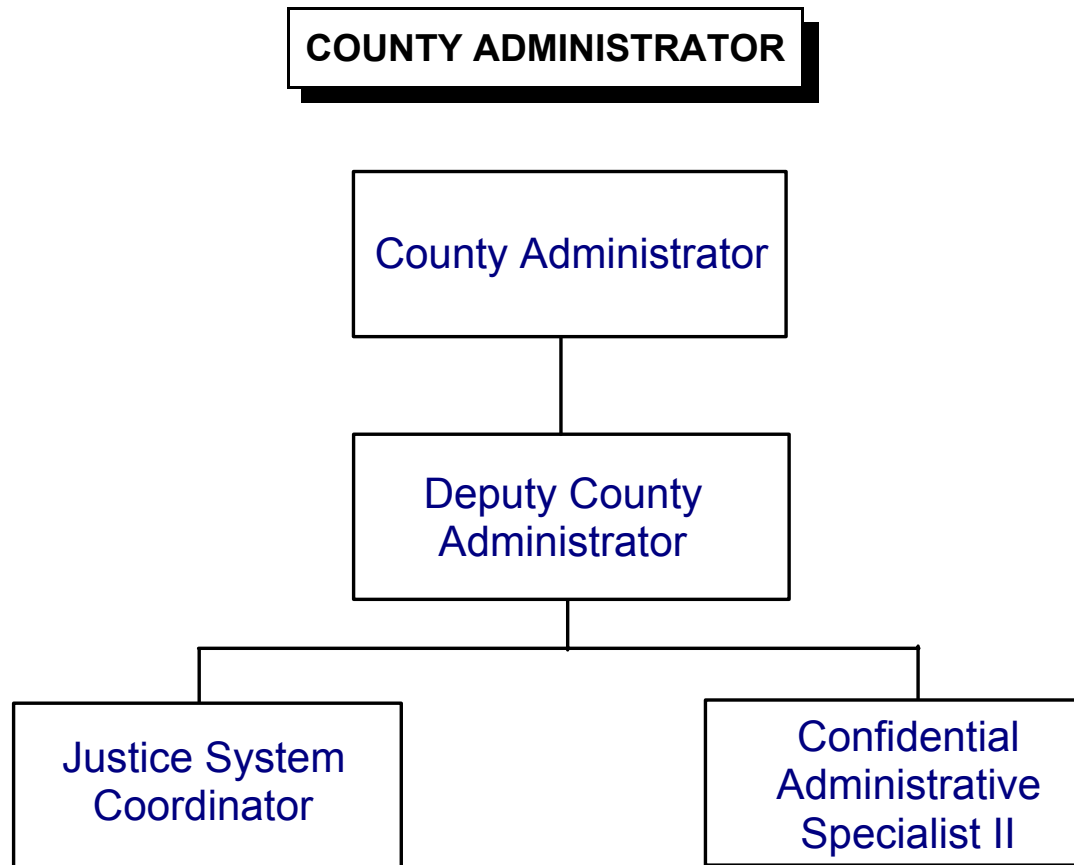
Contact Name: Brad Karger

Brief program description: A systematic approach to clarifying the intended purpose of County administered programs, documenting the impact of our services and applying data to our commitment to continuous improvement.

Mission: Measuring the impacts of the public investments we administer.

Program customers: Primary- County Board and County Departments Secondary- General Public

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
<p>Staff</p> <p>Outcome Measurement Group</p> <p>Funding: Consultant Training Materials</p> <p>Facilities</p>	<p>Educational sessions are conducted.</p> <p>Individual assistance/ technical support are provided to employees in crafting logic model and creating measurement instruments/ strategies.</p> <p>Explanation of logic models, data collection methods are provided to County Board members and Committees.</p> <p>Completed logic models are posted on the County's WEB site.</p> <p>The measurement data is analyzed by County Departments and the County Board.</p>	<p># of employees trained in outcome measurement and the creation of logic models and data collection.</p> <p># of logic models submitted by County Departments.</p> <p># of individual coaching sessions conducted with employees.</p> <p># of presentation made to County Board Committees or the full board to explain outcome measurement.</p> <p># of policy conversations with County Committees regard data obtained in the measurement process.</p>	<p>Employees learn the benefits of outcome measurement, have the capacity to accurately develop a logic model and design data collection methods.</p> <p>County Board members understand the benefit of measuring outcomes in strengthening our programs and enhancing accountability.</p>	<p>County Departments create logic models which are client focused, accurately done and will gather information that will help strengthen the program</p> <p>County Departments have a system in place to measure outcomes.</p> <p>County Departments and the County Board improve their understanding of programs and apply the information to improving our service delivery.</p>	<p>County Departments and County Board apply credible, useful data for program improvement and accountability reporting.</p> <p>Customers better understands County programs.</p> <p>Customers recognize that County programs are being reevaluated and improved with their input to serve them better, resulting in greater public confidence in the County and its leadership.</p> <p><u>Ultimate Outcome</u> Public safety, health and the economic security of our residents is improved</p>



Number of Positions (FTE)	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Union (FTE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Non-Union (FTE)	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00
TOTAL	2.00	2.00	2.00	2.00	2.00	2.00	3.00	4.00	4.00	4.00

COUNTY ADMINISTRATOR

FUND: 100 General Fund
 ORG1: 115 County Administrator

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 269,454	287,438	287,438	189,086	287,438	Personal Services	\$ 298,023	296,829	296,829
1,494	1,625	1,625	1,946	2,025	Contractual Services	2,345	2,345	2,345
17,711	18,149	18,149	11,448	18,449	Supplies and Expense	18,549	20,049	20,049
295	307	307	307	333	Fixed Charges	333	333	333
1,637	1,000	1,000	549	1,000	Grants, Contributions & Other	1,000	1,000	1,000
\$ 290,591	308,519	308,519	203,336	309,245	Total Expenditures	\$ 320,250	320,556	320,556
\$ 1,288	1,750	1,750	936	1,750	Miscellaneous Revenue	\$ 1,750	1,750	1,750
\$ 1,288	1,750	1,750	936	1,750	Total Revenue	\$ 1,750	1,750	1,750
\$ 289,303	306,769	306,769	202,400	307,495	TAX LEVY	\$ 318,500	318,806	318,806

CONTINGENT FUND

FUND: 100 General Fund
 ORG1: 131 Contingent Fund

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 5,000	50,000	30,710	0	38,830	Grants, Contributions & Other	\$ 50,000	50,000	50,000
0	650,000	607,344	0	650,000	Other Financing Uses	650,000	650,000	650,000
\$ 5,000	700,000	638,054	0	688,830	Total Expenditure	\$ 700,000	700,000	700,000
\$ 5,000	700,000	638,054	0	688,830	TAX LEVY	\$ 700,000	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	2003 Actual	Items	2004
Adopted	700,000	Adopted	700,000
NACO Conf	5,000	Agribus Dairy Breakfast	1,000
NCHCC Transportation	66,869	NCHCC Transportation	53,826
UWMC Chiller	27,500	Med Examiner-funeral	1,995
ADRC Meals	8,600	Boarding Prisoners	5,125
Bldg Removal-Tax Deed	10,000		
Emer Govt equipment	20,000		
Risk Manager	4,500		
BALANCE	557,531		638,054

JUSTICE SYSTEM ALTERNATIVES

FUND: 100 General Fund
 ORG1: 115 County Administrator

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 51,581	61,854	61,854	47,682	61,854	Personal Services	\$ 79,191	79,191	79,191
466,956	407,574	526,111	263,296	494,754	Contractual Services	443,658	569,755	569,755
3,120	5,241	5,241	2,025	5,241	Supplies and Expense	5,241	4,241	4,241
48,998	0	0	0	0	Other Financing Uses	0	0	0
\$ 570,655	474,669	593,206	313,003	561,849	Total Expenditures	\$ 528,090	653,187	653,187
\$ 35,463	0	58,290	40,561	58,290	Intergov't Grants & Other	\$ 16,343	58,291	58,291
0	0	0	0	0	Public Charges for Service	18,084	18,084	18,084
0	11,780	72,027	0	72,027	Other Financing Sources	0	0	0
\$ 35,463	11,780	130,317	40,561	130,317	Total Revenues	\$ 34,427	76,375	76,375
\$ 535,192	462,889	462,889	272,442	431,532	TAX LEVY	\$ 493,663	576,812	576,812

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.

LOGIC MODEL-COUNTY CLERK'S OFFICE

Department/Program Names: County Clerk's Office - Marriage License

Contact: Nan Kottke, County Clerk
Kathy Kainz, Asst. County Clerk

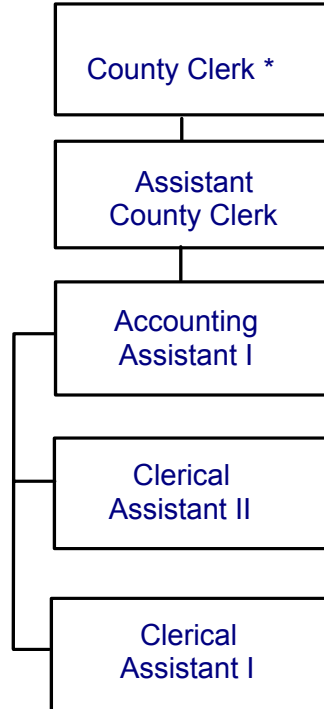
Brief program description: Couples applying for a Marriage License comply with WI State Statutes 765 and that the Marriage Application and License is issued if proper documentation is provided.

Mission: The mission of the Marathon County Clerk is to provide effective, efficient and a high quality of service to the citizens of Marathon County, County Board Members and Departments, for the many mandated functions that are both statutorily designated to this office, along with those functions that are not so designated.

Program customer: Engaged Couples

INPUTS	ACTIVITIES	OUTPUTS	INITIAL OUTCOMES	INTERMEDIATE OUTCOMES	LONG-TERM OUTCOMES
<p>Staff - 5</p> <p>Time-15 minutes per application/license</p> <p>Equipment: computer and printer</p> <p>Technology: Data Center developed & supports program</p> <p>\$\$-staff time Envelopes Data Support</p> <p>Partners: State of Wisconsin provides forms & regulations. Officiant/Judge performs marriage Register of Deeds files marriage license</p>	<p>Answering questions</p> <p>Provide Info: In person By telephone E-Mails</p> <p>Issuing application and license</p> <p>Completed license is filed with the Register of Deeds and the State of Wisconsin Vital Records</p>	<p># of licenses issued each year</p>	<p>Couples are aware of required documents needed.</p> <p>Couples from minority cultures understand process to become legally married.</p>	<p>Couple arrives prepared with all documents they were informed to bring along to the County Clerk's Office and within the proper time frame as set by the State of Wisconsin.</p> <p>Couples are able to get legally married</p>	<p>The couples can obtain a certified copy of their Marriage License because it has been filed in the Register of Deeds and the State of Wisconsin.</p> <p>Couple is legally married</p>

COUNTY CLERK



Number of Positions (FTE)	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Union (FTE)	5.20	5.20	5.20	4.00	4.00	3.00	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	7.20	7.20	7.20	6.00	6.00	5.00	5.00	5.00	5.00	5.00

COUNTY CLERK

FUND: 100 General Fund
 ORG1: 120 County Clerk

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimate	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 216,318	237,425	237,425	157,018	237,425	Personal Services	\$ 243,639	243,639	243,639
136,287	205,840	205,840	68,772	216,840	Contractual Services	190,060	190,060	190,060
260,949	374,843	374,843	205,124	289,314	Supplies and Expense	277,397	264,672	264,672
(86,891)	0	0	0	0	Grants, Contributions & Other	0	0	0
\$ 526,663	818,108	818,108	430,914	743,579	Total Expenditures	\$ 711,096	698,371	698,371
\$ 15,619	15,300	15,300	10,154	15,300	License & Permits	\$ 15,755	15,755	15,755
60,799	37,200	37,200	37,956	37,900	Public Charges for Services	40,200	47,200	47,200
119,626	191,000	191,000	96,296	113,000	Intergov't Charges for Services	111,000	111,000	111,000
1,066	500	500	541	500	Miscellaneous Revenues	500	500	500
\$ 197,110	244,000	244,000	144,947	166,700	Total Revenues	\$ 167,455	174,455	174,455
\$ 329,553	574,108	574,108	285,967	576,879	TAX LEVY	\$ 543,641	523,916	523,916

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.

LOGIC MODEL WORKSHEET

Revised: 9/7/04

Department: Employee Resources Department

Contact Person: Frank Matel

Program Name: Worker's Compensation Accident and Claims Management – Injured Employee

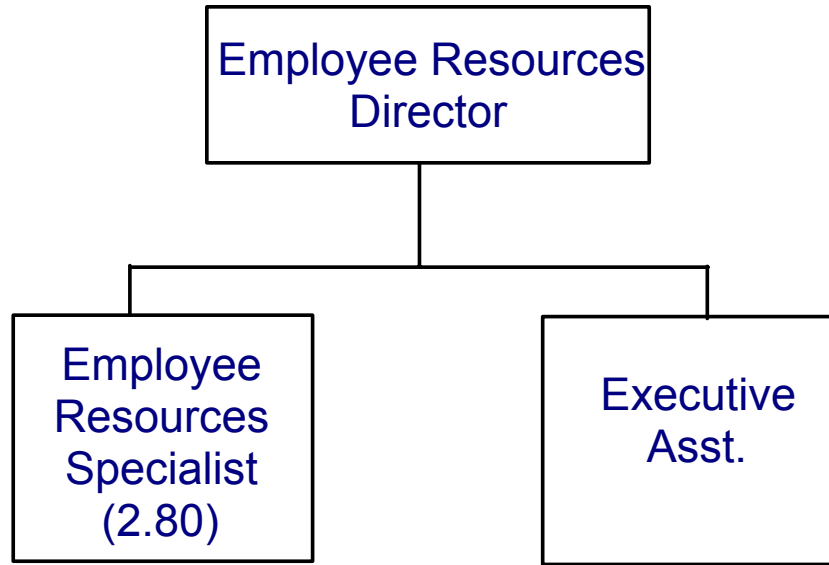
Mission: Manage in a cost effective manner the self-administered worker's compensation insurance which is no-fault insurance that pays benefits to employees for accidental injuries or diseases related to the employee's work.

Program Customer: Primary - Injured Employee

Secondary: County

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-Term Outcomes
Injured employee WC Group Staff Management staff Medical Staff WC form DAVID software program Outside legal counsel State DWD Worker's Comp Division Staff Budget information Worker's Comp. and related Laws	Report injuries/illnesses Investigate claims √ Review medical records √ Request clarification on medical information √ Send medical provider/employee questionnaire √ Communicate with medical professional and others - letters, phone calls, etc. √ Accepts/denies claims √ Evaluate light-duty work possibilities Process WC benefits/medical payments Purchase appropriate equipment to safely perform job Develop, review, revise and implement safety policies	OSHA Log # of claims by dept & type # of claims accepted/denied # of restricted duty days # of lost work days # of claims pending # of IME conducted # of voc rehab evaluations # of medical record reviews conducted # of payments processed, type and amount # of worksite assessments conducted	INJURED EMPLOYEE Report Claims timely Receive appropriate medical treatment Apply for appropriate benefits related to work injuries/illnesses Understand medical restrictions COUNTY Department report claims timely to ERD County complies with legal requirements of Worker's Compensation Laws County workers use safe work practices	INJURED EMPLOYEE Improve health status Return to restricted duty work as soon as medically possible COUNTY Eliminate fraud and malingering claims Reduce # of unsafe work practices	INJURED EMPLOYEE Return to productive County employment or understand other benefit options COUNTY Control worker's comp costs and maintain productive work force Reduce potential for litigation regarding work injuries and illnesses COMMUNITY A productive County workforce

EMPLOYEE RESOURCES DEPARTMENT



Number of Positions (FTE)	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
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	5.225	5.425	5.425	5.425	5.80	4.80	4.80	4.80
TOTAL	5.10	5.10	5.225	5.425	5.425	5.425	5.80	4.80	4.80	4.80

EMPLOYEE RESOURCES DEPARTMENT

FUND: 100 General Fund
 ORG1: 125 Employee Resources

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 238,669	272,747	272,747	175,048	258,831	Personal Services	\$ 288,322	282,320	282,320
88,980	113,099	124,099	57,348	123,403	Contractual Service	121,110	109,110	109,110
28,204	42,234	42,234	28,564	50,556	Supplies and Expense	48,548	44,150	44,150
0	320,000	320,000	0	320,000	Other Financing Uses	325,000	325,000	325,000
\$ 355,853	748,080	759,080	260,960	752,790	Total Expenses	\$ 782,980	760,580	760,580
\$ 88,611	101,900	101,900	45,311	102,044	Miscellaneous Revenue	\$ 101,900	101,900	101,900
0	0	11,000	0	11,000	Other Financing Sources	0	0	0
\$ 88,611	101,900	112,900	45,311	113,044	Total Revenue	\$ 101,900	101,900	101,900
\$ 267,242	646,180	646,180	215,649	639,746	TAX LEVY	\$ 681,080	658,680	658,680

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.

LOGIC MODEL WORKSHEET

Department/Program Name: Finance

Contact Name: Kristi Kordus

Revised: September 10, 2004

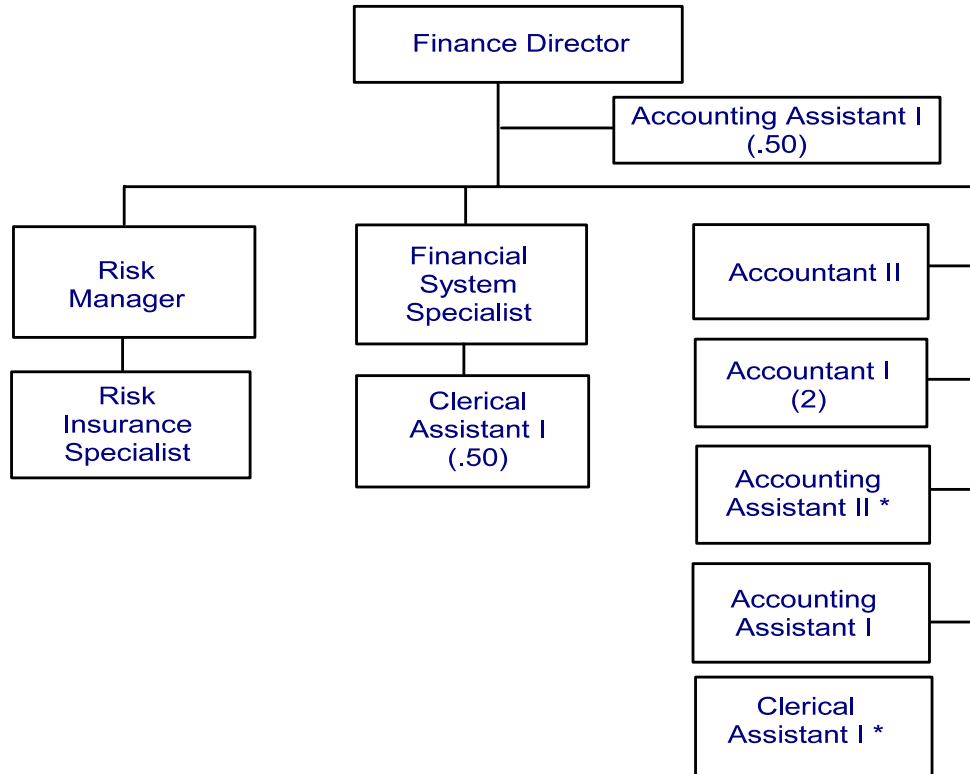
Brief program description: Record all of the capital assets of Marathon County

Mission: The mission of the Finance Department is to provide financial stability to the County level of government for the residents of Marathon County.

Program customer: Marathon County through its citizens and taxpaying public

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
<p>Department information on capital assets</p> <p>Staff: Finance Department Highway Department Other departments Temporary Staff</p> <p>Best Software System</p> <p>County financial system</p> <p>State of Wisconsin AIP projects status list</p>	<p>Notify departments of updates</p> <p>Process forms and issue ID tags</p> <p>Calculate depreciation</p> <p>Enter asset information in software system</p> <p>Create journal vouchers to records capital assets, depreciation, gain/loss on disposal of assets and accumulated depreciation</p> <p>Create footnote disclosures for Comprehensive Annual Financial Report (CAFR)</p>	<p>Journal vouchers posted to general ledger</p> <p>Reports on capital assets generated</p> <p>Updated financial statements are created</p> <p>Updated inventory lists are completed</p>	<p>County records the book value, depreciation expense, and accumulated depreciation of all capital assets</p>	<p>County prepares accurate financial statements</p>	<p>County receives an unqualified audit opinion so that it can borrow money at the lowest possible rate and continue receiving federal/state grants</p>

FINANCE



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

Number of Positions (FTE)	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Union (FTE)	8.00	8.30	8.30	8.30	8.30	8.00	9.00	8.00	8.00	8.00
Non-Union (FTE)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00
TOTAL	10.00	10.30	10.30	10.30	10.30	10.00	11.00	11.00	11.00	11.00

FINANCE DEPARTMENT

FUND: 100 General Fund
 ORG1: 135 Finance

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 337,414	422,782	431,782	283,195	431,782	Personal Services	\$ 446,242	442,770	442,770
75,474	75,150	75,150	58,829	75,150	Contractual Services	78,510	78,510	78,510
19,694	27,047	27,047	14,774	27,047	Supplies and Expenses	26,747	22,351	22,351
\$ 432,582	524,979	533,979	356,798	533,979	Total Expenditure	\$ 551,499	543,631	543,631
\$ 0	49,159	49,159	42,225	49,159	Intergov't Charges for Services	\$ 49,160	49,160	49,160
2,636	4,500	4,500	1,491	4,500	Miscellaneous Revenue	4,500	4,500	4,500
		9,000	0	9,000	Other Financing Sources	0	0	0
\$ 2,636	53,659	62,659	43,716	62,659	Total Revenues	\$ 53,660	53,660	53,660
\$ 429,946	471,320	471,320	313,082	471,320	TAX LEVY	\$ 497,839	489,971	489,971

GENERAL COUNTY INSURANCE

FUND: 100 General Fund
 ORG1: 137 General County Insurance

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 349,673	412,672	412,672	412,672	349,673	Fixed Charges	\$ 427,466	429,654	429,654
\$ 349,673	412,672	412,672	412,672	349,673	Total Expenditure	\$ 427,466	429,654	429,654
\$ 349,673	412,672	412,672	412,672	349,673	TAX LEVY	\$ 427,466	429,654	429,654

SUPPORT TO OTHER AGENCIES

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

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 8,330,957	8,753,107	8,834,548	8,431,523	8,792,826	Grants, Contributions and Other	\$ 9,078,824	9,154,786	10,044,786
\$ 8,330,957	8,753,107	8,834,548	8,431,523	8,792,826	Total Expenditure	\$ 9,078,824	9,154,786	10,044,786
\$ 0	0	26,615	0	26,615	Other Financing Sources	\$ 0	0	0
\$ 0	0	26,615	0	26,615	Total Revenues	\$ 0	0	0
\$ 8,330,957	8,753,107	8,807,933	8,431,523	8,766,311	TAX LEVY	\$ 9,078,824	9,154,786	10,044,786

PROPERTY/CASUALTY INSURANCE

FUND: 850 Property/Casualty
 ORG1: 145 Insurance

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 61,965	67,935	67,935	45,198	67,935	Personal Services	\$ 74,648	74,574	74,574
29,646	55,500	55,500	9,136	55,500	Contractual Services	55,875	55,875	55,875
4,723	19,500	19,500	3,952	19,500	Supplies and Expense	21,500	21,500	21,500
339,912	573,000	573,000	387,153	573,000	Fixed Charges	580,000	580,000	580,000
1,350	5,000	5,000	0	5,000	Capital Outlay	2,500	2,500	2,500
\$ 437,596	720,935	720,935	445,439	720,935	Total Expenditures	\$ 734,523	734,449	734,449
\$ 622,491	715,220	715,220	713,152	715,220	Intergov't Charges for Services	\$ 731,961	731,961	731,961
237,361	5,715	5,715	50,692	5,715	Miscellaneous Revenue	0	0	0
14,500	0	0	0	0	Other Financing Sources	2,562	2,488	2,488
\$ 874,352	720,935	720,935	763,844	720,935	Total Revenue	\$ 734,523	734,449	734,449
\$ (436,756)	0	0	(318,405)	0	TAX LEVY	\$ 0	0	0

EMPLOYEE BENEFIT INSURANCE

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

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 108,445	119,429	119,429	79,152	119,429	Personal Services	\$ 130,483	130,416	130,416
458,720	525,250	525,250	552,593	525,250	Contractual Services	525,507	525,507	525,507
10,813	26,550	26,550	5,051	26,800	Supplies and Expense	24,050	24,050	24,050
6,814,402	8,466,639	8,466,639	4,686,601	8,466,639	Fixed Charges	9,974,210	9,974,210	9,974,210
2,249	9,500	9,500	999	9,500	Capital Outlay	17,000	17,000	17,000
0	184,228	184,228	0	184,228	Other Financing Uses	0	0	0
\$ 7,394,629	9,331,596	9,331,596	5,324,396	9,331,846	Total Expenditures	\$ 10,671,250	10,671,183	10,671,183
\$ 59,738	45,750	45,750	45,662	45,750	Public Charges for Services	\$ 20,500	20,500	20,500
7,266,489	9,285,846	9,285,846	6,809,812	9,285,846	Miscellaneous Revenue	10,144,948	10,144,948	10,144,948
0	0	0	0	0	Other Financing Sources	505,802	505,735	505,735
\$ 7,326,227	9,331,596	9,331,596	6,855,474	9,331,596	Total Revenues	\$ 10,671,250	10,671,183	10,671,183
\$ 68,402	0	0	(1,531,078)	250	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.

LOGIC MODEL WORKSHEET

Department/Program Name: County Treasurer/Cash Receipting **Contact Name:** Lorraine Beyersdorf **Revised:** September 20, 2004

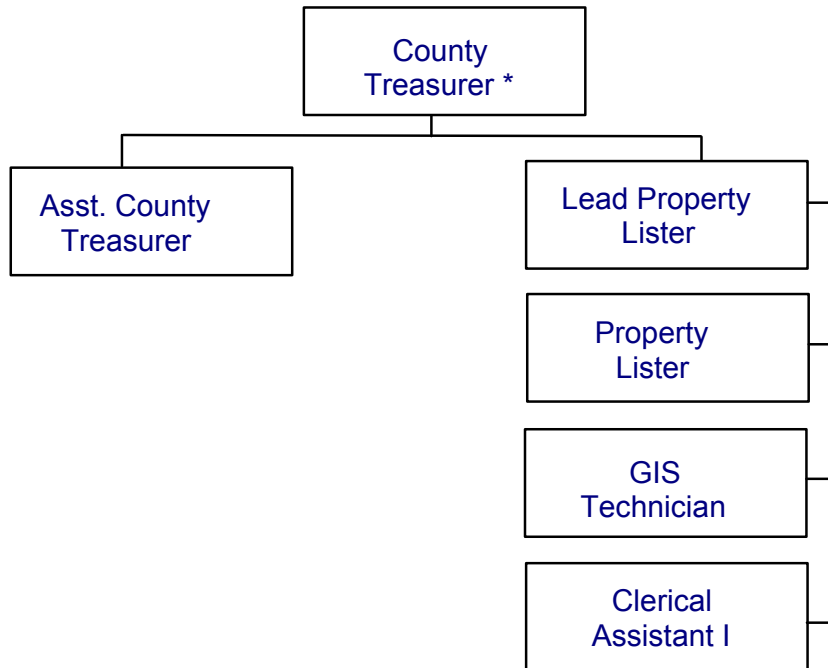
Brief program description: The duties of the County Treasurer include receipting all money received by the County.

Mission: The County Treasurer's office has the statutory duty of receiving all money from all sources belonging to the County and all other money by which state statute or County Ordinance are to be paid to the Treasurer.

Program customer: Public and County Departments

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
Cash receipts from departments	Verify that cash receipt from departments balance with money received	Number of deposits that go to the bank	Public is assured that the payments made are receipted and taken to the bank in a timely manner	Public assured that public funds are safe and secure	County's financial assets are protected
Money from departments	Verify cash report from departments balance to money deposited into County bank account	Number of cash receipts sent to departments to verify entry is completed	County can provide auditors an audit trail to verify all deposits made correctly	County earns interest on money in the deposit account	
Reports from bank on deposits to County's account	Verify that money from customers cover tax bill or other bills owed to the County	Number of tax bills processed	County records the cash receipts accurately	County has funds in bank account available to complete County business	
Accounting software	Enter cash receipts into the financial system	Number of cash receipts processed			
Computer with printer	Run daily reports, verify dollars and create deposit for the bank				
Account at bank	Daily total data is filed for audit purposes				
Deposit slips	Review bank reports and balance to financial system daily				
Deposit account book					
Staff					

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)	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Union (FTE)	0.00	0.00	3.00	3.00	4.00	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	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00

TREASURER

FUND: 100 General Fund
 ORG1: 140 Treasurer

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 361,788	398,750	398,750	234,783	398,750	Personal Services	\$ 388,200	388,200	388,200
99,290	99,100	99,100	55,119	99,100	Contractual Services	104,440	104,440	104,440
20,465	25,000	25,000	8,260	31,626	Supplies and Expense	29,046	28,546	28,546
47,017	24,300	24,300	294	24,300	Grants, Contributions & Other	24,300	24,300	24,300
347	500	500	0	500	Capital Outlay	500	0	0
\$ 528,907	547,650	547,650	298,456	554,276	Total Expenditures	\$ 546,486	545,486	545,486
\$ 11,055,037	8,178,650	8,178,650	5,527,581	7,190,650	Taxes	\$ 8,190,650	8,190,650	9,080,650
6,486,007	6,018,133	6,018,133	1,183,663	6,475,000	Intergov't Grants & Aids	5,793,134	5,961,846	5,961,846
51,171	40,000	40,000	7,620	42,000	Public Charges for Services	42,000	42,000	42,000
0	2,400	2,400	24	2,400	Intergov't Charges for Services	2,400	2,400	2,400
1,418,730	963,098	963,098	218,101	1,273,389	Miscellaneous Revenue	873,389	874,865	874,865
\$ 19,010,945	15,202,281	15,202,281	6,936,989	14,983,439	Total Revenue	\$ 14,901,573	15,071,761	15,961,761
\$ (18,482,038)	(14,654,631)	(14,654,631)	(6,638,533)	(14,429,163)	TAX LEVY	\$ (14,355,087)	(14,526,275)	(15,416,275)

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.

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.

LOGIC MODEL WORKSHEET

Department/Program Name: Office of Corporation Counsel

Contact Name: Thomas P. Finley, Corporation Counsel

Revised: September 20, 2004

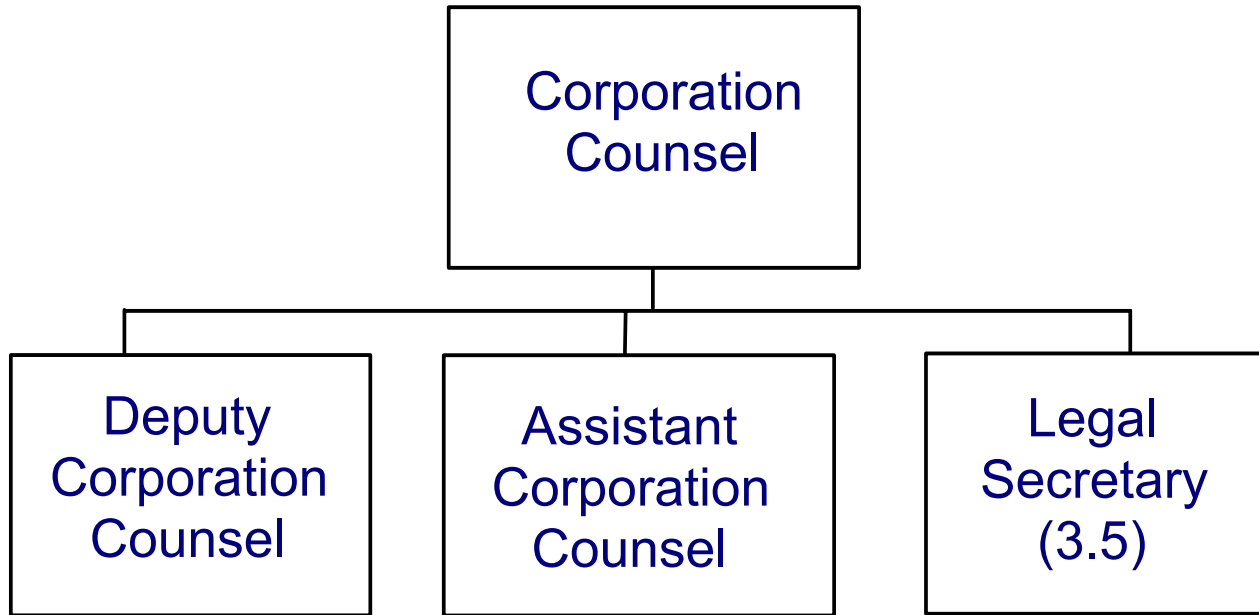
Brief Program Description: Prosecution of Chapter 51 Commitment Proceedings, Approximately 600 active files per year

Mission: The Office of Corporation Counsel exists to advise and advocate for the protection of commitments of Marathon County through its work of advice, counsel, interpretation, advocacy, enforcement, support and influence. The office of Corporation Counsel is mandated by statute to handle the prosecution of all mental and alcohol commitment matters.

Program customer: The Client that is the subject of the mental and/or alcohol commitment proceedings and the public

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
<p>Staff time to commence and prosecute Chapter 51 civil commitment proceedings.</p> <p>Work with partners in proceedings: North Central Health Care Facility (NCHCF), Wausau Hospital, Court System, and Law Enforcement.</p> <p>Cases also are commenced when people directly contact the office for a 3-signer petition.</p> <p>600 active cases per year</p>	<p>Interview witnesses;</p> <p>Review Police and Doctors reports;</p> <p>Consult with experts;</p> <p>Prepare for Court;</p> <p>Provide general legal advice for Police, NCHCF and Wausau Hospital Behavioral Health;</p> <p>Work with subject's counsel to attempt resolution of cases before trial;</p> <p>Prepare all necessary court documents.</p>	<p>Court proceedings and ultimate resolution of cases.</p> <p>Client treated both inpatient and outpatient as deemed appropriate by NCHCF treatment staff.</p>	<p>Client is protected by being detained for the 14 day court process for initial commitment.</p> <p>Client's rights are protected while commitment action is proceeding.</p> <p>Public is protected from client deemed dangerous to self and others while commencement action takes place.</p>	<p>Client receives treatment for alcohol dependency, mental illness, or drug dependency through commitment order or settlement agreement.</p> <p>Client's commitment orders are extended if necessary to assure treatment is completed that protects the client and the public from dangerous behavior.</p>	<p>Client follows through with treatment through court order which allows client to function in the community while protecting public from dangerous behavior.</p>

CORPORATION COUNSEL



Number of Positions (FTE)	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Union (FTE)	3.50	3.50	3.50	4.50	4.75	5.75	5.75	4.50	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	6.50	6.75	7.75	7.75	6.50	6.50	6.50

CORPORATION COUNSEL

FUND: 100 General Fund
 ORG1: 163 Corporation Counsel

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 300,387	468,310	468,310	289,148	468,310	Personal Services	\$ 461,862	461,862	461,862
3,048	4,388	4,388	2,502	3,400	Contractual Services	4,040	4,040	4,040
19,596	19,081	19,081	16,005	19,081	Supplies and Expense	19,081	19,081	19,081
(14,914)	0	0	0	0	Grants, Contributions & Other	0	0	0
\$ 308,117	491,779	491,779	307,655	490,791	Total Expenditures	\$ 484,983	484,983	484,983
\$ 0	220,325	220,325	11,077	220,325	Intergov't Charges for Services	\$ 214,733	214,733	214,733
\$ 0	220,325	220,325	11,077	220,325	Total Revenues	\$ 214,733	214,733	214,733
\$ 308,117	271,454	271,454	296,578	270,466	TAX LEVY	\$ 270,250	270,250	270,250

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.

LOGIC MODEL WORKSHEET

Department/Program Name: District Attorney OWI Prosecutor

Contact Name: LaMont K. Jacobson

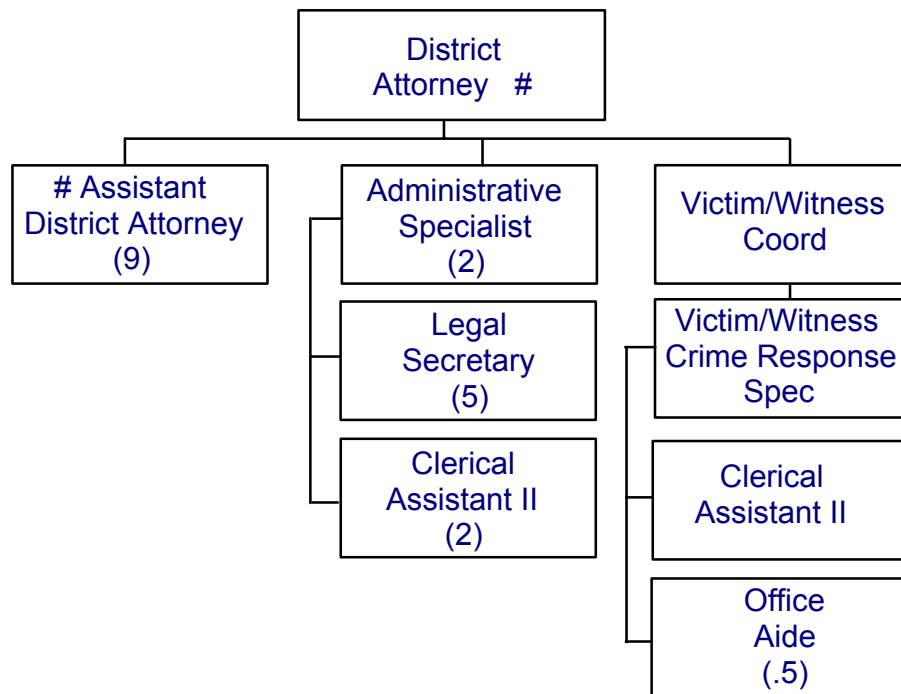
Brief program description: Prosecute OWI offenders; educate law enforcement and public regarding OWI prosecutions.

Mission: To hold OWI offenders accountable and lessen the risk to the public.

Program customer: Public, OWI Offenders & Law Enforcement

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
DA Staff Law Enforcement Budget (grant) Defendants Victims Lab Results	Prosecute OWI charges Prosecute vehicle forfeitures Educate public (pitfalls of OWI) Advise victims of OWI – case status and rights Educate law enforcement - investigations - law changes	Number of people convicted Number of people in prison/jail Number of people with fines Revenue - vehicles - fines Number with AODA treatment Number of people with license lost Number of vehicles forfeited Dollars of restitution ordered	Quality of law enforcement reports increases; greater success in OWI prosecutions Citizen awareness increases Victims satisfied with outcome of prosecution	Public awareness of consequences of OWI continues to increase Prior offenders begin to refrain from OWI Public assists in OWI detection Fewer people drinking irresponsibly OWI offenders receive education and treatment	Public's risk of death or injury on highways from OWI is decreased Prior OWI offenders do not re-offend OWI deaths and injuries decrease Public chooses not to operate vehicles while intoxicated

DISTRICT ATTORNEY



#Elected Official and State Employees

Number of Positions (FTE)	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Union (FTE)	9.00	10.00	10.50	11.50	11.50	10.50	10.50	10.50	10.50	11.50
Non-Union (FTE)	0.00	0.00	0.00	0.00	1.00	2.00	2.00	2.00	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
State Employee	5.00	5.00	6.00	6.00	7.00	7.00	7.00	8.00	8.00	9.00
TOTAL	15.00	16.00	17.50	18.50	20.50	20.50	20.50	21.50	20.50	22.50

DISTRICT ATTORNEY

FUND: 100 General Fund
 ORG1: 155 District Attorney

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 542,102	578,142	644,631	389,713	644,631	Personal Services	\$ 599,615	650,948	650,948
136,789	176,361	209,497	43,068	211,361	Contractual Services	217,171	217,171	217,171
38,949	52,653	49,728	24,311	52,838	Supplies and Expense	52,680	52,680	52,680
267	300	300	18	300	Fixed Charges	300	300	300
200	0	917	0	917	Capital Outlay	0	0	0
4,696	0	0	0	0	Other Financing Uses	0	0	0
\$ 723,003	807,456	905,073	457,110	910,047	Total Expenditures	\$ 869,766	921,099	921,099
\$ 237,675	272,365	334,065	47,240	199,438	Intergovernmental Grants & Aid	\$ 285,242	285,242	285,242
3,473	4,000	4,000	4,016	0	Public Charges for Services	4,000	4,000	4,000
220	0	0	0	0	Intergov't Charges for Services	0	0	0
35,000	0	0	0	0	Miscellaneous Revenue	0	0	0
0	0	35,917	0	35,917	Other Financing Sources	35,000	35,000	35,000
\$ 276,368	276,365	373,982	51,256	235,355	Total Revenues	\$ 324,242	324,242	324,242
\$ 446,635	531,091	531,091	405,854	674,692	TAX LEVY	\$ 545,524	596,857	596,857

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.

LOGIC MODEL WORKSHEET

Department/Program Name: Register of Deeds/File Birth Certificates

Contact Name: Dean Stratz/Mike Sydow

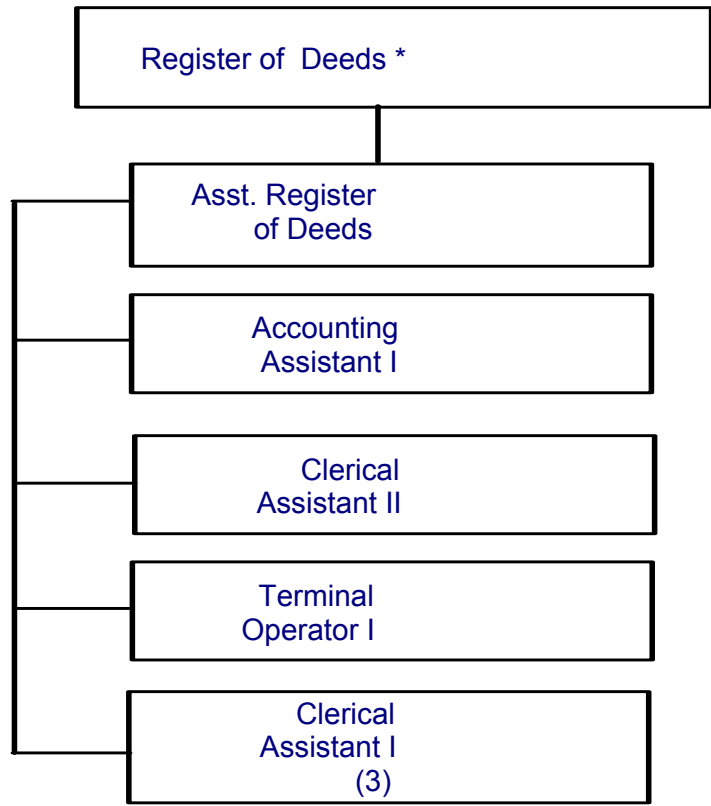
Brief program description: File and provide certified copies of birth certificates for people born in Marathon county.

Mission:

Program customer: People born in Marathon County

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
<p>Vital Records clerk</p> <p>Staff</p> <p>State vital records office</p> <p>Vital records index software</p> <p>Request for birth record form</p> <p>Marathon County web site</p>	<p>Receive birth records from state vital records office</p> <p>Enter birth records in computer index</p> <p>File birth certificates in either open/closed volumes and index separately</p> <p>Require completed application and ID before allowing access to or making copies of birth certificates</p> <p>Make certified and non certified copies of birth certificates</p> <p>Process mail requests for copies of birth certificates</p> <p>Assist genealogists in searching for birth records</p>	<p>Number of records added to searchable index of all births in Marathon county</p> <p>Number of requestors who obtain certified copies of birth certificates</p> <p>Number of genealogists who search birth record index</p> <p>Number of closed birth records locked in a secure area</p>	<p>Requesters have certified copies of their birth certificates</p> <p>Genealogists are able to search family history</p> <p>Closed birth records are protected</p> <p>Requesters are aware of documents required to obtain birth certificates</p>	<p>Parents have child's birth certificate to obtain benefits, social security numbers, etc</p> <p>Individuals have birth certificates to obtain passports, social security cards, etc</p> <p>Parents have certified copies of child's birth certificates</p> <p>Requesters provide required documents</p>	<p>People born in Marathon County can prove their identity and age</p> <p>A record of all births that have occurred in Marathon County is available for historical purposes</p>

REGISTER OF DEEDS



*Elected Official

Number of Positions (FTE)	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Union (FTE)	9.00	9.00	6.00	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	11.00	11.00	8.00	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

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 468,991	463,479	463,479	317,846	463,479	Personal Services	\$ 527,472	554,749	554,749
7,109	15,900	15,900	6,777	15,900	Contractual Services	15,900	15,900	15,900
19,710	26,286	26,286	10,522	29,286	Supplies and Expense	28,703	28,703	28,703
0	900	900	0	900	Fixed Charges	900	900	900
42,351	0	0	0	0	Grants, Contributions, & Other	0	0	0
40,760	0	0	0	0	Capital Outlay	0	0	0
30,486	30,370	30,370	30,370	30,370	Other Financing Uses	101,878	39,337	39,337
\$ 609,407	536,935	536,935	365,515	539,935	Total Expenditures	\$ 674,853	639,589	639,589
\$ 306,098	200,000	200,000	198,698	225,000	Taxes	\$ 200,000	200,000	200,000
958,777	470,219	470,219	438,603	564,000	Public Charges for Services	525,000	565,750	565,750
58,680	45,000	45,000	42,711	66,500	Intergov't Charges for Services	45,000	45,000	45,000
104	0	0	21	0	Miscellaneous Revenues	0	0	0
0	0	0	0	87,000	Other Financing Sources	35,264	0	0
\$ 1,323,659	715,219	715,219	680,033	942,500	Total Revenues	\$ 805,264	810,750	810,750
\$ (714,252)	(178,284)	(178,284)	(314,518)	(402,565)	TAX LEVY	\$ (130,411)	(171,161)	(171,161)

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.

LOGIC MODEL WORKSHEET

Department/Program Name: CPZ/ Soil Erosion Control

Contact Name: Ed Hammer

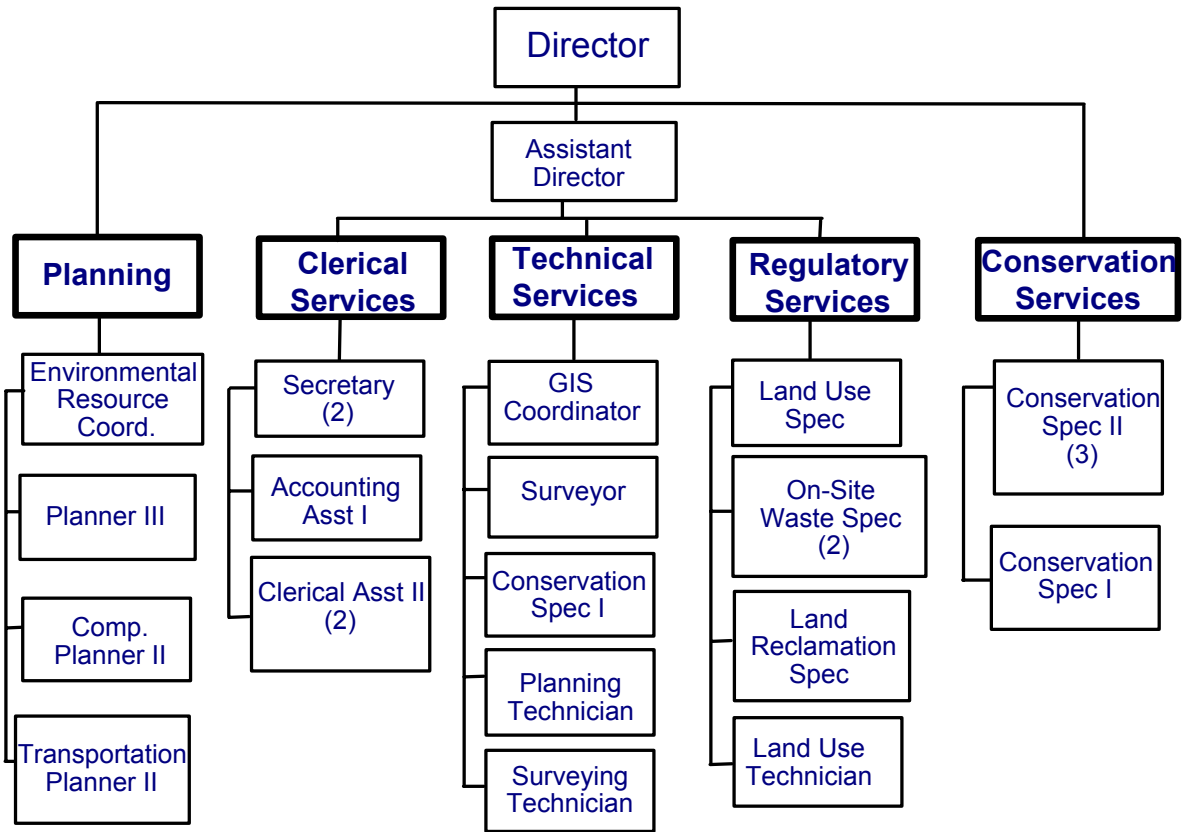
Brief program description: Provide landowners with assistance in conservation planning, best management practice design and implementation and coordinate local, state and federal programming to prevent or reduce soil erosion and the off-site impacts caused by sediment and pollutants.

Mission: Provide accountable leadership, advocacy, strategies, and management for the preservation, conservation and improvement of soil and water resources in Marathon County.

Program customer: participating landowners/ general public

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
Staff time Clients Funding -Marathon County -grant monies Equipment Supplies Partners -state -USDA-NRCS -UWEX -NCCT	FARMLAND PRESERVATION <ul style="list-style-type: none"> • 20% spot check • conservation planning • annual certification letter CONSERVATION RESERVE ENHANCEMENT PROGRAM <ul style="list-style-type: none"> • hold meetings • process applications • calculate environmental benefits PRIORITY WATERSHED PROJECTS <ul style="list-style-type: none"> • conservation planning • process contracts • design and implement practices • write newsletters 	# of conservation plans prepared or amended # Public information meetings # landowners receiving information # applications processed # reports # newsletters published # plans prepared # contracts # of practices applied	Landowners are aware of program requirements and benefits. Landowners understand best management practices.	Landowners comply with program rules. Landowners make use of best management practices.	Landowners compensated with tax relief. Landowners maintain healthier soil because of erosion is reduced to tolerable levels. Less sediment reaches the waters of Marathon County. Water quality improves in Marathon County.

CONSERVATION, PLANNING & ZONING



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

Number of Positions (FTE)	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Union (FTE)	22.50	22.75	23.75	23.75	24.00	24.00	25.00	23.00	22.00	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	25.50	25.75	26.75	26.75	27.00	27.00	28.00	26.00	25.00	25.00

CONSERVATION, PLANNING & ZONING

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

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 1,238,559	1,345,361	1,345,361	869,985	1,345,361	Personal Services	\$ 1,390,729	1,364,716	1,364,716
398,679	36,186	475,995	88,977	480,370	Contractual Services	335,168	335,168	335,168
66,518	84,696	86,152	27,877	86,622	Supplies and Expense	77,113	77,413	77,413
2,729	2,955	2,955	2,923	2,955	Fixed Charges	3,062	3,062	3,062
111,878	120,350	120,350	2,476	120,350	Grants, Contributions & Other	120,350	120,350	120,350
0	500	500	286	500	Capital Outlay	500	500	500
1,759	0	0	0	0	Other Financing Uses	0	0	0
\$ 1,820,122	1,590,048	2,031,313	992,524	2,036,158	Total Expenditures	\$ 1,926,922	1,901,209	1,901,209
\$ 493,388	120,000	536,259	110,494	535,959	Intergov't Grants & Aids	\$ 300,503	300,803	300,803
239,036	220,000	220,000	163,781	210,000	Licenses & Permits	230,000	230,000	230,000
139,129	188,559	188,559	88,224	194,742	Public Charges for Service	186,958	186,958	186,958
88,721	101,335	101,335	31,437	91,191	Intergov't Charges for Service	164,585	164,585	164,585
3,324	0	0	(219)	0	Miscellaneous Revenue	0	0	0
63,498	30,370	55,376	0	55,376	Other Financing Sources	32,812	0	0
\$ 1,027,096	660,264	1,101,529	393,717	1,087,268	Total Revenues	\$ 914,858	882,346	882,346
\$ 793,026	929,784	929,784	598,807	948,890	TAX LEVY	\$ 1,012,064	1,018,863	1,018,863

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.

LOGIC MODEL WORKSHEET

Department/Program Name: Building Maintenance/ Energy Conservation

Contact Name: Ken Mesenberg

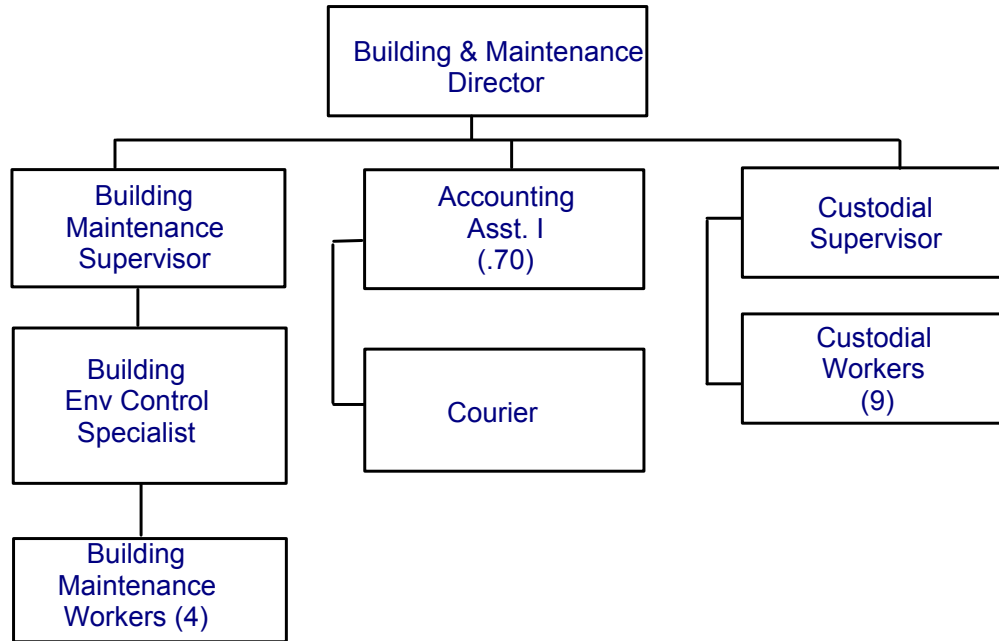
Brief Program Description: We intend to make county owned building energy efficient while maintaining occupant comfort.

Mission: Manage the public investment in energy for heating and cooling County buildings.

Program customer: County employees, the people who visit the County buildings and the general public

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
<p>Staff</p> <p>Equipment</p> <p>County buildings and their heating, cooling systems</p>	<p>Heating, cooling systems are installed which are energy efficient in new buildings and when systems are replaced.</p> <p>Energy audits are conducted.</p> <p>Building temperatures are programmed and monitored.</p> <p>Buildings are monitored to ensure that heating/cooling systems are not dysfunctional by open windows/ doors, or portable heaters.</p> <p>Buildings are insulated and other adjustments made which promote energy efficiency.</p>	<p>Number of buildings with energy efficient heating/ cooling systems installed.</p> <p>Number of energy audits conducted.</p> <p>Number of County buildings with energy efficient heating/ cooling temperatures programmed.</p> <p>Number of County buildings fully insulated, with other energy conservation strategies in place.</p>	<p>County employees understand the need for energy conservation and know what to expect with regard to building temperatures.</p> <p>County employees involved in purchasing and architects understand the need for energy efficiency and purchase new systems that further that goal.</p> <p>Managers of the County are aware of the detrimental impact of open doors/ windows and portable heaters and control the behavior of the employees under their supervision accordingly.</p>	<p>Mechanical systems are in place to adequately control building temperatures and maximize investment in energy.</p> <p>Buildings are well insulated and incorporate other strategies to conserve energy.</p> <p>County employees dress appropriately for work, given the predictable building temperatures and personal comfort.</p> <p>County managers intervene appropriately when actions are taken by employees that violate the County's policies on energy conservation.</p>	<p>County buildings are operated energy efficiently and occupants are comfortable with the temperatures.</p>

BUILDING MAINTENANCE



Number of Positions (FTE)	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Union (FTE)	17.00	17.00	19.00	19.00	19.00	17.50	17.50	16.50	15.70	15.70
Non-Union (FTE)	1.75	1.75	1.00	1.00	1.00	2.00	2.00	2.00	3.00	3.00
TOTAL	18.75	18.75	20.00	20.00	20.00	19.50	19.50	18.50	18.70	18.70

BUILDING MAINTENANCE

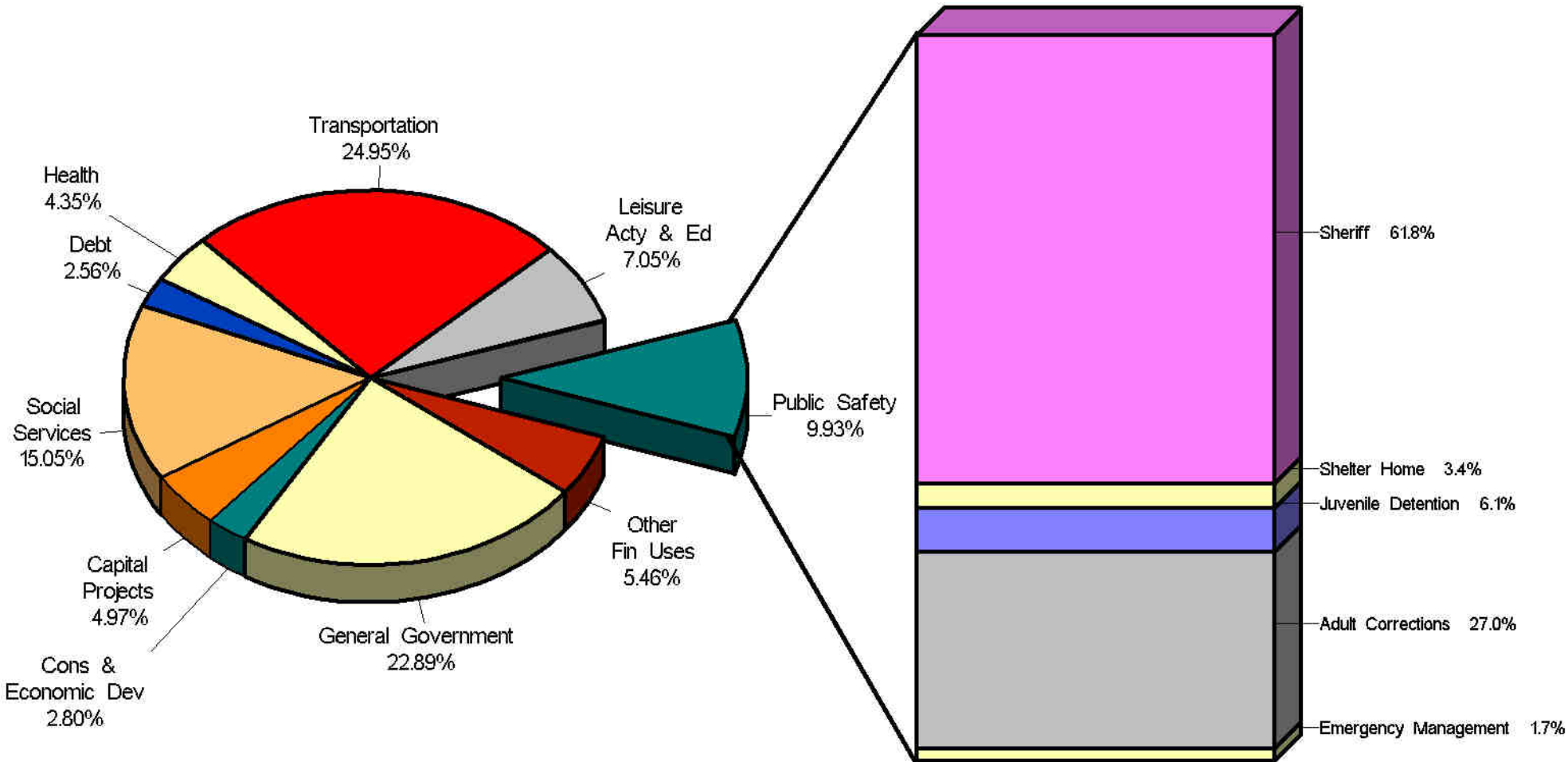
FUND: 100 General Fund
 ORG1: 195 Building Maintenance

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 811,773	1,125,122	1,125,122	723,291	1,125,122	Personal Services	\$ 1,157,514	1,157,514	1,157,514
617,024	709,795	709,795	406,007	728,564	Contractual Services	759,644	729,920	729,920
74,696	83,615	83,615	42,327	82,212	Supplies and Expense	85,435	85,435	85,435
19,710	19,250	19,250	6,885	17,500	Building Materials	17,500	17,500	17,500
4,883	4,494	4,494	3,654	4,576	Fixed Charges	4,674	4,674	4,674
(47,463)	0	0	0	0	Grants, Contributions & Other	0	0	0
7,129	6,000	6,000	5,696	6,000	Capital Outlay	6,000	6,000	6,000
\$ 1,487,752	1,948,276	1,948,276	1,187,860	1,963,974	Total Expenditures	\$ 2,030,767	2,001,043	2,001,043
\$ 0	10,000	10,000	10,000	10,000	Intergov't Charges for Services	\$ 10,000	10,000	10,000
24,806	26,900	26,900	21,933	26,900	Miscellaneous Revenue	26,900	26,900	26,900
\$ 24,806	36,900	36,900	31,933	36,900	Total Revenues	\$ 36,900	36,900	36,900
\$ 1,462,946	1,911,376	1,911,376	1,155,927	1,927,074	TAX LEVY	\$ 1,993,867	1,964,143	1,964,143

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MARATHON COUNTY

2005 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

LOGIC MODEL WORKSHEET

Department/Program Name: Sheriff's Department

Contact Name: Captain Randall L. Hillman

Brief Program Description: Traffic Enforcement

Mission: The Marathon County Sheriff's Department exists to provide a safe, secure, and crime-free community, through trust-building, enforcement, and public safety management.

Program Customer: Motorist, Highway Workers

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
Division Budget Staff Training of Sworn, Non-Sworn Staff Grant Funded Special Enforcement Programs Equipment: Fleet Cars/Maintenance Radar Equipment Video Equipment Alcohol Assessment Equipment Technology: Records Management Computer Support (Clues Tiburon)	24 hour Patrol Service And Response Traffic Enforcement Accident Investigation Special Enforcement Program Participation Educate Public/Media Coverage Identification And Assessment Of High Risk Areas Compile/Maintain All Statistics and reports.	Number Of arrests, Citations, and Warnings. Number Of Accidents Investigated Number of officers deployed for Speed , Alcohol and Seatbelt Enforcement Number Of Media Spots (Public Informations and Education). Number of High Risk Areas identified.	Motorists believe they will be caught if violating Traffic Laws. Motorists more aware, cautious, begin To self-police Motorist learn about defensive driving	Motorists slow down. Motorists don't drink and drive. Motorist use seatbelts and child restraints. Motorists drive defensively.	Motorists Are Safer Traveling On Marathon County Roads Highway Workers Are Safer On Marathon County Roads

LOGIC MODEL WORKSHEET

Department/Program Name: Sheriff's Department

Contact Name: Captain Tom Kujawa

Brief program description: Criminal Investigations

Mission: To coordinate and conduct investigations of major crimes, illicit drug or other activity, and to provide support to department work units and other agencies in their investigative efforts.

Program customer: Citizens, businesses, community

Input	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
<p>Staff</p> <p>Budget/ Grants</p> <p>Specialized training for sworn officers</p> <p>Training for non-sworn personnel</p> <p>Equipment: Fleet cars Specialized</p> <p>Equipment: Investigative , Surveillance, Evidence</p>	<p>Investigative Response Support</p> <p>Investigation of Criminal Activity</p> <p>Education: Media Crime Stoppers Law Enforcement</p> <p>Identification of criminal trends and behavior</p> <p>Compile, maintain and review statistical information</p> <p>Required reports completed</p>	<p>Case Closures: # of Arrest/referred Unsolved/ Unfounded</p> <p>Number and types Of crimes investigated</p> <p>Number of specialized assists to outside agencies and departments</p> <p>Number of: Community events Law enforcement training events</p> <p>Number of criminal trends/behaviors identified</p>	<p>Citizens, including potential criminals, believe that if they commit crime they will be identified and arrested</p> <p>Criminals understand penalties for criminal behavior</p> <p>Community knows how to assist law enforcement</p>	<p>Citizens do not commit crimes</p> <p>Criminals cooperate , by identifying additional criminals, in return for lesser sentences</p> <p>Community involved in the identification of suspects and assist in recovery of property</p> <p>Criminals are identified and arrested</p>	<p>Citizens are safer in their homes and communities</p> <p>Customers are not targets of criminal behavior</p>

LOGIC MODEL WORKSHEET

Department/Program Name: Sheriff's Department / Communications Division

Contact Name: Captain David J. Mason

Brief program description: E-911 System June 14, 2004

Mission: The Marathon County Sheriff's Department exists to provide a safe, secure, and crime-free community through trust building, enforcement, and public safety management.

Program customer: 911 Caller – Response Agencies - Public

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
<p><u>Division Budget</u> County Funding 90% Grant Funding 10%</p> <p><u>Staff FTE</u> Sworn Staff (2) Non Sworn (26 ½)</p> <p><u>Equipment</u> 911 Phone System Radio System Repeater System Microwave System TIME System CAD System Voice Logger Weather Alert System Voice Logger Weather Alert System</p>	<p><u>Dispatch Of All Emergency Services</u> Police Fire EMS Public Works Air Spirit Critical Care Transport Weather Alerts Public Information</p> <p>Receive Clear Instructions From A Trained Dispatcher</p> <p>Manage Emergency Services at Scene Until Responders Arrive</p> <p>Relay Appropriate Emergency Information</p>	<p><u>Processed Calls For Service</u> 2003: 114,883</p> <p><u>Agency Assigned To Reported Calls</u> Police: 103,802 Fire: 3,863 EMS: 7,218</p> <p><u>911 Emergency Calls Received</u> 2003: 22,455</p>	<p><u>Victim & Care Giver</u> Understand What To Do In An Emergency</p> <p>Stay Calm</p> <p>Provide Vital Information About Emergency Scene</p> <p><u>Response Team</u> Understand Needs Of Situation</p>	<p><u>Victim & Care Giver</u> Apply Lifesaving Techniques Until Emergency Team Arrives On Scene</p> <p><u>Response Team</u> Are Properly Prepared To Deal With The Emergency</p>	<p><u>Victim(s)</u> Has Best Chance Of Survival - Lessens Impact Of Emergency</p> <p><u>Response Team</u> Increased Safety And Effectiveness of the Response Team.</p> <p><u>General Public</u> Safer Because Emergencies are Controlled / Contained Most Effectively.</p>

LOGIC MODEL WORKSHEET

Department/Program Name: Sheriff Dept.-Contracted Services, Adult Basic Education

Contact Name: Bob Dickman

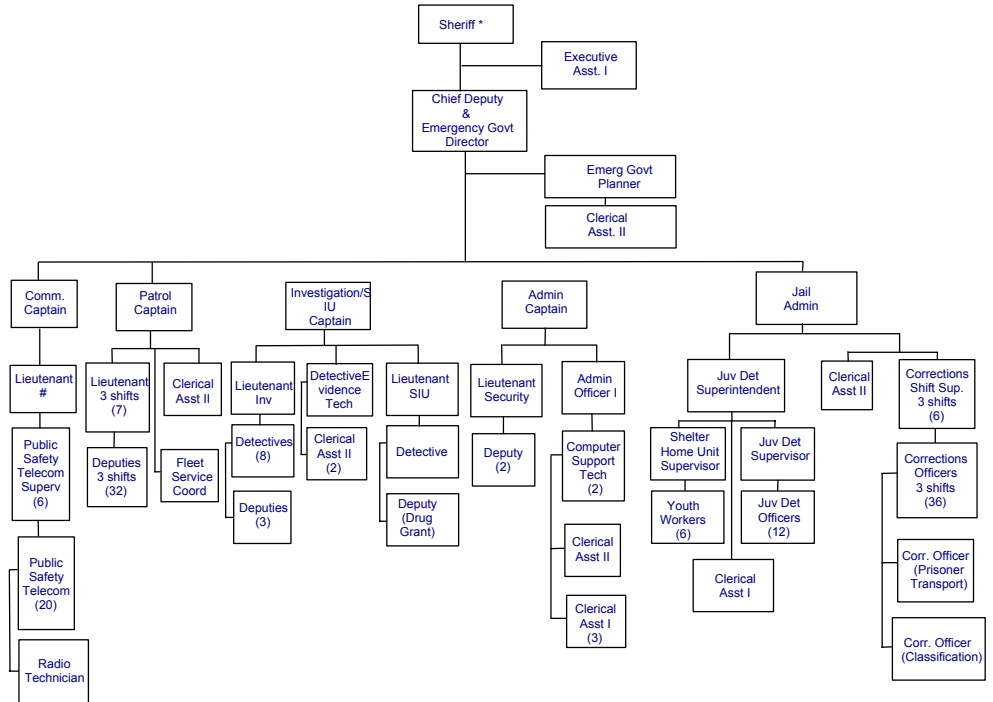
Brief program description: Adult Basic Education (GED, HSED), Employability Skills, Job Placement Retention Assistance

Mission: Enhance employability of inmates of the Marathon County Jail, reduce recidivism

Program customer: Inmates of the Marathon County Jail

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
\$70,000.00 1.6 FTE Basic Education Instructors .25 FTE Educational Assistant .25 FTE Employability Instructor 1.5 Hours/Week Career Planning Instructor North Central Technical College Partnership	<p>Customers are provided:</p> Basic Literacy Ed HSED/GED Prep (Math, English, Science, Civics) HSED/GED Testing Employability Readiness Employment Outreach	The number of Inmates of Marathon County Jail served The number of Employers, Employment Agencies served	Customers learn, obtain educational and life skills Customer is employable	Customer improves education level Customer becomes employed	Customer complies with laws

SHERIFF DEPARTMENT



*Elected Official

Lieutenant abolished upon retirement

Number of Positions (FTE)	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Union (FTE)	132.00	128.00	154.50	164.50	165.50	165.50	166.50	163.50	163.00	163.00
Non-Union (FTE)	3.50	8.50	10.00	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	137.50	165.50	175.50	176.50	176.50	177.50	174.50	174.00	174.00

SHERIFF

FUND: 100 General Fund
 ORG1: 610 Sheriff Department

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$6,798,415	7,597,326	7,650,618	4,874,400	7,648,451	Personal Services	\$ 7,637,485	7,770,848	7,770,848
359,466	285,977	302,092	231,168	339,862	Contractual Services	337,554	337,554	337,554
466,055	585,859	678,339	321,913	744,068	Supplies and Expense	645,113	625,113	625,113
26,855	26,301	26,301	31,265	26,301	Fixed Charges	62,088	38,829	38,829
41,356	13,414	53,682	27,410	13,414	Grants, Contributions & Other	13,914	13,914	13,914
373,988	377,835	424,400	247,977	466,624	Capital Outlays	511,207	472,707	472,707
0	0	158,000	0	158,000	Other Financing Uses	0	158,000	158,000
\$8,066,135	8,886,712	9,293,432	5,734,133	9,396,720	Total Expenditures	\$ 9,207,361	9,416,965	9,416,965
\$ 274,869	162,339	254,082	100,578	252,871	Intergov't Grants & Other	\$ 143,322	143,772	143,772
165,389	900	158,900	107,566	158,900	Fines, Forfeits, and Penalties	900	158,900	158,900
211,847	238,000	246,565	145,933	128,000	Public Charges for Services	228,000	229,500	229,500
6,972	0	4,300	5,065	0	Intergov't Charges for Services	0	10,000	10,000
45,722	44,600	44,600	17,649	44,600	Miscellaneous Revenue	44,600	51,600	51,600
11,274	119,803	250,543	11,628	252,401	Other Financing Sources	119,803	119,803	119,803
\$ 716,073	565,642	958,990	388,419	836,772	Total Revenues	\$ 536,625	713,575	713,575
\$7,350,062	8,321,070	8,334,442	5,345,714	8,559,948	TAX LEVY	\$ 8,670,736	8,703,390	8,703,390

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EMERGENCY MANAGEMENT

MISSION STATEMENT

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

PROGRAMS/SERVICES

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

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

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

right-to-know aspect is designed to increase public awareness of the chemical hazards in our community and it allows the public and local governments the right to obtain information concerning potential chemical hazards.

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

Planning Activities

A. Emergency Management

The Emergency Operations Plan (EOP) has been developed to replace the Emergency Management Plan. The EOP is organized into a Basic Operations plan with 14 supportive Annexes. The EOP provides officials with an overview of the County's Contingency Plans for disasters and other major emergencies. It provides policy for command officials, agency managers, and emergency management professionals to use in planning, preparedness, and operations. The EOP is revised and updated on a yearly basis.

B. EPCRA/SARA

Marathon County has approximately 120 facilities subject to SARA Section 311 and Section 312 Reporting Requirements. These facilities meet or exceed the amounts of Hazardous Materials stored on-site as established by the EPA. They are required to annually submit local reports concerning the amounts of these products.

Of these facilities subject to the Reporting Requirements, 51 are identified and subject to Section 302 Planning Requirements. These facilities have extremely hazardous substances on-site that meet or exceed the EPA's published Threshold Planning Quantities for these substances. All of these facilities are considered high-risk, and are required to have an individual "Off-Site Facility Plan" developed in the event there is a chemical release at the facility.

Training

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

Grants

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

Exercises

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

Other Ongoing Projects

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

EMERGENCY MANAGEMENT

FUND: 100 General Fund
 ORG1: 245 Emergency Management

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 111,457	122,504	122,513	83,370	122,513	Personal Services	\$ 162,900	164,096	164,096
9,491	10,175	10,335	18,575	13,675	Contractual Services	13,275	10,775	10,775
63,007	45,530	96,322	35,414	76,764	Supplies and Expense	71,114	61,114	61,114
1,188	1,247	1,247	1,247	1,247	Fixed Charges	1,188	1,188	1,188
12,858	18,500	18,500	7,677	37,000	Grants, Contributions & Other	18,500	18,500	18,500
424,184	600	656,298	322,384	229,524	Capital Outlay	0	0	0
\$ 622,185	198,556	905,215	468,667	480,723	Total Expenditures	\$ 266,977	255,673	255,673
\$ 535,048	92,919	785,700	543,441	358,331	Intergov't Grant & Other	\$ 148,759	149,357	149,357
0	0	0	4,410	0	Public Charges for Service	0	0	0
0	0	13,878	0	13,878	Other Financing Sources	0	0	0
\$ 535,048	92,919	799,578	547,851	372,209	Total Revenues	\$ 148,759	149,357	149,357
\$ 87,137	105,637	105,637	(79,184)	108,514	TAX LEVY	\$ 118,218	106,316	106,316

ADULT CORRECTIONAL

FUND: 100 General Fund
 ORG1: 650 Adult Correctional

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$2,471,910	2,707,246	2,707,246	1,809,699	2,707,246	Personal Services	\$ 2,844,576	2,852,655	2,852,655
1,047,867	1,124,535	1,141,660	634,250	1,173,368	Contractual Services	1,127,574	1,127,574	1,127,574
102,341	103,372	168,647	63,889	118,432	Supplies and Expense	108,395	127,002	127,002
22,948	14,200	14,200	8,362	19,200	Building Materials	14,200	14,200	14,200
592	318	318	318	318	Fixed Charges	318	395	395
\$3,645,658	3,949,671	4,032,071	2,516,518	4,018,564	Total Expenditures	\$ 4,095,063	4,121,826	4,121,826
\$ 100	0	0	56	0	Taxes	\$ 0	0	0
40,106	0	12,000	4,367	12,000	Intergovernmental Grants & Aid	0	0	0
669,344	651,100	651,100	321,247	561,100	Public Charges for Services	588,600	676,600	676,600
16,274	0	0	11,860	0	Miscellaneous Revenue	25,000	25,000	25,000
3,776	8,107	74,715	1,333	9,440	Other Financing Sources	8,107	8,107	8,107
\$ 729,600	659,207	737,815	338,863	582,540	Total Revenues	\$ 621,707	709,707	709,707
\$2,916,058	3,290,464	3,294,256	2,177,655	3,436,024	TAX LEVY	\$ 3,473,356	3,412,119	3,412,119

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

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 744,537	799,119	799,119	544,758	799,119	Personal Services	\$ 830,648	831,557	831,557
53,402	50,900	50,900	33,349	109,336	Contractual Services	94,700	67,700	67,700
17,955	25,300	25,300	6,155	29,600	Supplies and Expense	24,100	24,100	24,100
235	1,500	1,500	52	2,000	Building Materials	1,300	1,300	1,300
888	950	950	950	950	Fixed Charges	950	950	950
\$ 817,017	877,769	877,769	585,264	941,005	Total Expenditures	\$ 951,698	925,607	925,607
\$ 10,875	11,000	11,000	7,724	11,000	Intergovt Grants & Aid	\$ 0	11,000	11,000
190,269	104,500	104,500	163,989	103,000	Public Charges for Services	189,000	189,000	189,000
0	0	0	0	10,000	Intergovt Charges for Services	10,000	0	0
\$ 201,144	115,500	115,500	171,713	124,000	Total Revenues	\$ 199,000	200,000	200,000
\$ 615,873	762,269	762,269	413,551	817,005	TAX LEVY	\$ 752,698	725,607	725,607

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

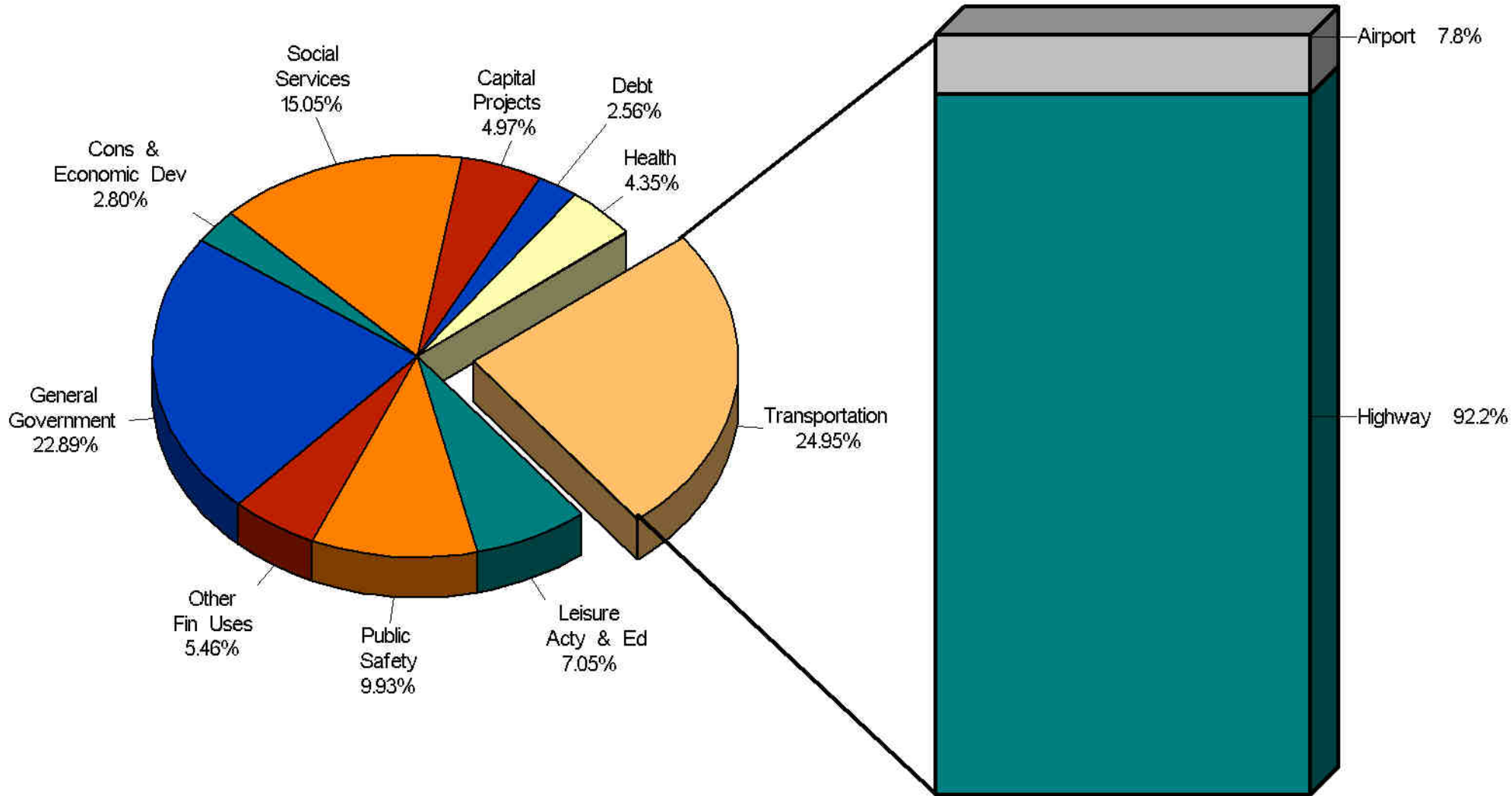
FUND: 100 General Fund
 ORG1: 254 Shelter Home - Sheriff

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 407,542	419,577	419,577	289,540	419,577	Personal Services	\$ 478,034	480,117	480,117
18,315	29,900	29,900	11,197	39,900	Contractual Services	29,900	23,500	23,500
7,529	18,315	27,408	4,895	19,315	Supplies and Expense	17,565	18,765	18,765
566	650	650	55	650	Building Materials	650	650	650
0	250	250	0	250	Fixed Charges	250	250	250
\$ 433,952	468,692	477,785	305,687	479,692	Total Expenditures	\$ 526,399	523,282	523,282
\$ 5,130	10,000	10,000	3,924	10,000	Intergov't Grants & Aid	\$ 0	10,000	10,000
71,981	64,000	64,000	68,007	64,000	Public Charges for Services	75,000	75,000	75,000
0	0	0	0	10,000	Intergov't Charges for Services	10,000	0	0
200	1,200	1,200	560	1,200	Miscellaneous Revenue	1,200	1,200	1,200
0	0	9,093	0	0	Other Financing Sources	0	0	0
\$ 77,311	75,200	84,293	72,491	85,200	Total Revenues	\$ 86,200	86,200	86,200
\$ 356,641	393,492	393,492	233,196	394,492	TAX LEVY	\$ 440,199	437,082	437,082

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MARATHON COUNTY

2005 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.

LOGIC MODEL WORKSHEET

Department/Program Name: Highway Dept. – Winter Maintenance

Contact Name: Dan Raczkowski

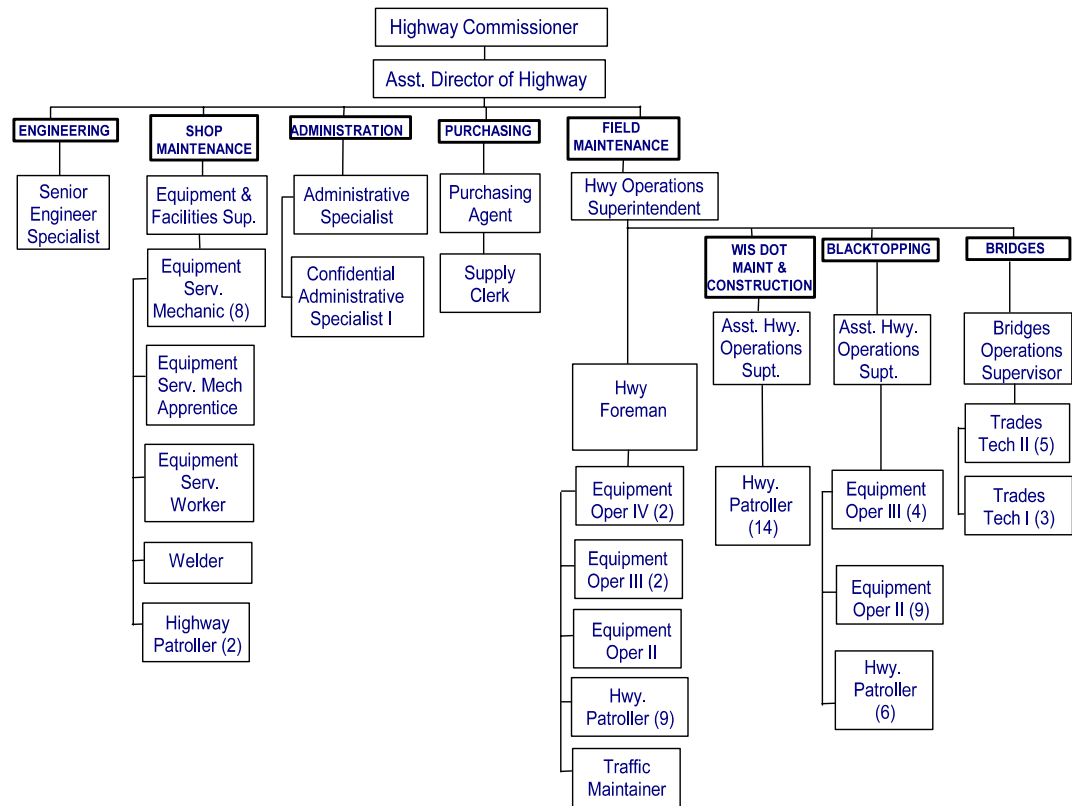
Brief program description: Plowing, De Icing and Anti icing of County and State highways in Marathon County

Mission: The Marathon County Highway Department will make every effort to maintain all State and County highways in a safe and reasonable condition at all times.

Program customer: Motoring Public

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
<p>Budgeted Amounts: State - \$920,000.00 County - \$1,160,529.00</p> <p>Hwy Dept Staff</p> <ul style="list-style-type: none"> • 5 Supervisors • 19 State Patrolmen • 15 County Patrolmen • 23 Backup Personnel • 11 Equipment Maintenance Personnel <p>Winter Maintenance and Storage Facilities</p> <p>Winter Maintenance Equipment</p>	<p>Plow and apply De Icing and Anti Icing Materials to State and County Highways</p> <p>Respond to Emergency Services calls</p> <p>Communicate with adjoining Counties</p> <p>Provide equipment and staff for 24 hour service when applicable</p> <p>Provide Level of Service information to Local Media Groups</p>	<p>Plow and De Ice 682 miles of County Hwys and 355 miles of State Highways</p> <p>Worked 15983 hours on Winter Maintenance Activities</p> <p>Applied 22060 Gallons of liquid Anti Icing and De Icing materials</p> <p>Spread 15871.15 tons of salt and 1489.46 tons of Sand/Salt on County and State highways</p> <p>Wis. D.O.T. and Marathon County sponsored Public Informational spots and meetings</p>	<p>Motorists travel on a safer driving surface</p> <p>Roadways are open</p> <p>Motorists expectations are met when driving throughout the winter season</p>	<p>Motorists reach their destination safely</p> <p>Motorists experience consistent road conditions</p> <p>Motorists reach their destination in a reasonable amount of time</p>	<p>Motorists are able to safely traverse County and State highways throughout the winter season</p>

HIGHWAY DEPARTMENT



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

Number of Positions (FTE)	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Union (FTE)	78.00	78.00	79.00	79.00	79.00	79.00	79.00	71.00	72.00	73.00
Non-Union (FTE)	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	9.00
TOTAL	88.00	88.00	89.00	89.00	89.00	89.00	89.00	81.00	82.00	82.00

HIGHWAY

FUND: 800 Highway
 ORG1: 265 County Highway

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 6,633,566	10,287,543	10,287,543	4,698,767	9,212,877	Personal Services	\$ 10,227,983	10,242,184	10,242,184
154,177	183,092	183,092	111,899	183,582	Contractual Services	187,102	187,102	187,102
878,864	2,035,983	2,035,983	1,195,698	1,992,433	Supplies and Expense	2,057,475	2,057,475	2,057,475
4,708,276	9,573,589	9,923,589	3,522,062	6,606,162	Building Material	10,585,086	9,835,086	9,835,086
4,032,354	4,119,317	4,119,317	1,646,753	3,930,447	Fixed Charges	4,275,170	4,275,170	4,275,170
121,914	1,077,671	1,527,671	810,309	1,117,671	Capital Outlay	1,506,000	1,506,000	1,506,000
(5,175,255)	0	0	0	0	Other Financing Uses	0	0	0
\$ 11,353,896	27,277,195	28,077,195	11,985,488	23,043,172	Total Expenditures	\$ 28,838,816	28,103,017	28,103,017
\$ 3,761,508	5,607,700	5,607,700	2,448,222	3,347,700	Intergov't Grants & Other	\$ 4,657,577	4,657,577	4,657,577
12,320	7,500	7,500	7,020	7,500	Licenses and Permits	7,500	7,500	7,500
0	0	0	25	0	Public Charges for Service	0	0	0
3,410,634	13,844,977	13,844,977	6,436,011	13,906,814	Intergov't Charges for Service	14,151,557	14,151,557	14,151,557
278,483	166,065	166,065	273,552	155,500	Miscellaneous Revenue	162,000	162,000	162,000
0	0	800,000	800,000	800,000	Other Financing Sources	0	1,150,000	1,150,000
\$ 7,462,945	19,626,242	20,426,242	9,964,830	18,217,514	Total Revenues	\$ 18,978,634	20,128,634	20,128,634
\$ 3,890,951	7,650,953	7,650,953	2,020,658	4,825,658	TAX LEVY	\$ 9,860,182	7,974,383	7,974,383

HIGHWAY ROAD IMPROVEMENT

FUND: 802 Highway Road Improvement
 ORG1: 265 County Highway

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 275,142	1,103,150	1,103,150	438,134	794,090	Personal Services	\$ 364,284	364,284	364,284
2,228,845	0	100,000	711,287	100,000	Contractual Services	0	0	0
161,182	7,656,000	7,558,665	2,154,829	8,225,000	Building Material	5,978,000	6,278,000	6,278,000
171,929	1,234,500	1,234,500	127,165	870,000	Fixed Charges	580,000	580,000	580,000
13,392,439	500,000	500,000	1,072,411	500,000	Capital Outlay	0	0	0
200,000	0	100,000	100,000	100,000	Other Financing Uses	0	0	0
\$ 16,429,537	10,493,650	10,596,315	4,603,826	10,589,090	Total Expenditures	\$ 6,922,284	7,222,284	7,222,284
\$ 6,922,488	1,800,000	1,800,000	0	1,800,000	Intergov't Grants & Other	\$ 0	0	0
271,338	0	0	4,041	0	Miscellaneous Revenue	0	0	0
1,100,000	8,693,650	8,796,315	8,796,315	8,796,315	Other Financing Sources	0	7,222,284	7,222,284
\$ 8,293,826	10,493,650	10,596,315	8,800,356	10,596,315	Total Revenues	\$ 0	7,222,284	7,222,284
\$ 8,135,711	0	0	(4,196,530)	(7,225)	TAX LEVY	\$ 6,922,284	0	0

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CENTRAL WISCONSIN AIRPORT

MISSION STATEMENT

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

PROGRAMS/SERVICES

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

Air Terminal Operation

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

Airfield Operations

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

Safety and Security Programs

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

Air Traffic Control and Landing Air Operation and Maintenance

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

Vehicle Maintenance

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

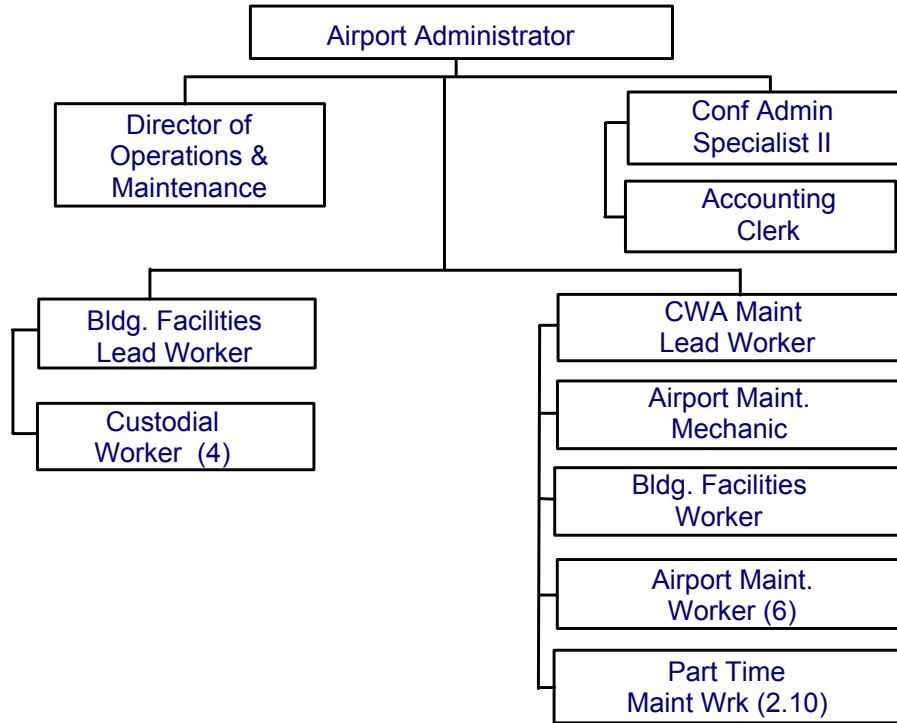
Tenant leasing

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

Education Programs

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

CENTRAL WISCONSIN AIRPORT



Number of Positions (FTE)	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Union (FTE)	16.50	16.50	16.50	17.50	18.50	18.10	18.10	18.10	17.10	17.10
Non-Union (FTE)	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
TOTAL	18.50	18.50	18.50	19.50	20.50	21.10	21.10	21.10	20.10	20.10

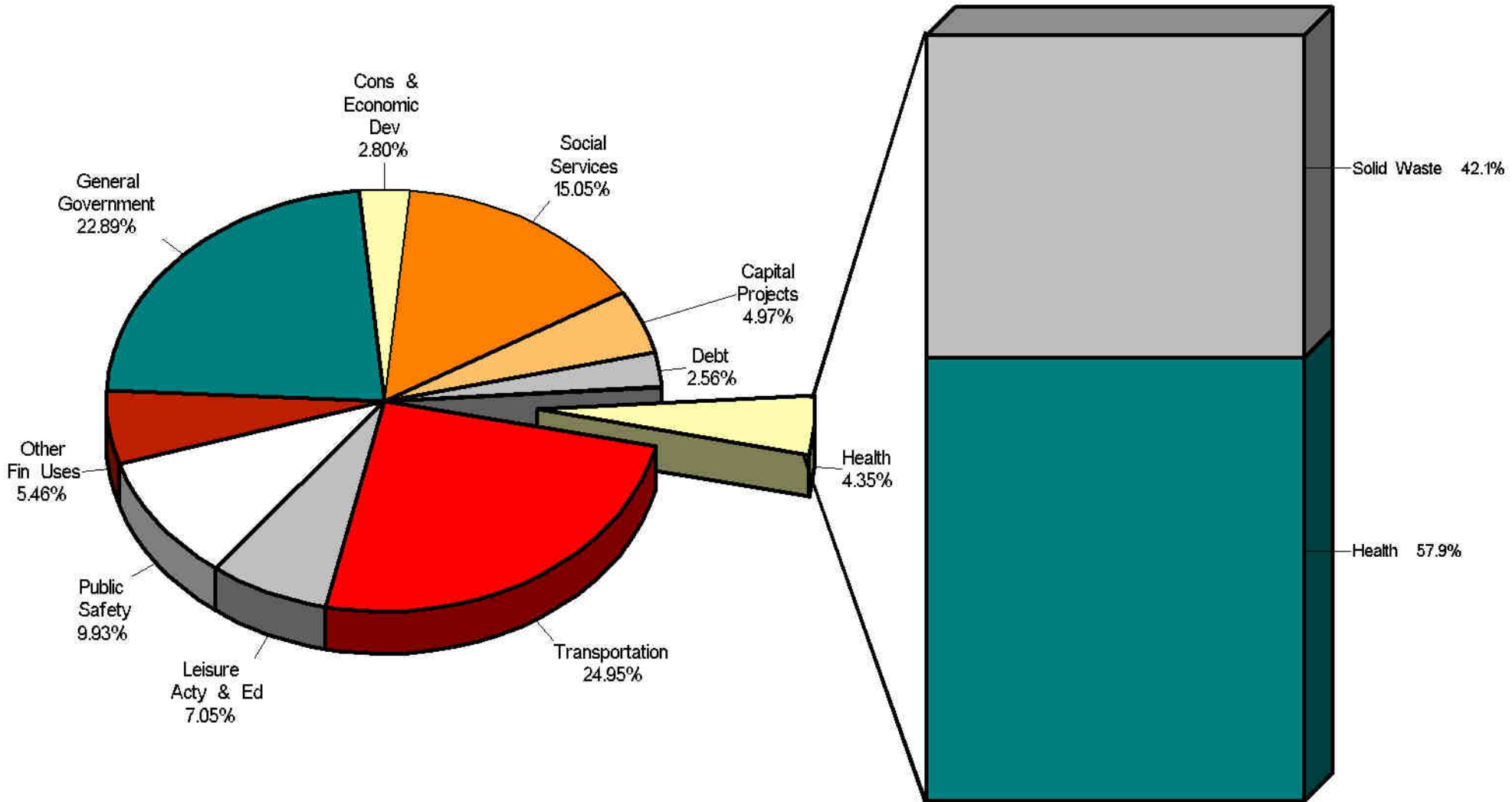
AIRPORT

FUND:700Airport
ORG1:300Central Wisconsin Airport

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 1,074,405	1,187,336	1,187,336	752,588	1,187,336	Personal Services	\$ 1,229,569	1,231,069	1,231,069
659,854	642,553	642,553	375,963	642,553	Contractual Services	641,159	641,159	641,159
193,024	239,222	239,222	147,783	239,172	Supplies and Expense	252,394	252,394	252,394
12,535	21,110	21,110	3,481	21,110	Building Materials	21,110	21,110	21,110
1,432,977	54,747	54,747	54,747	54,747	Fixed Charges	54,394	54,394	54,394
26,734	104,100	839,594	189,783	650,900	Capital Outlay	205,300	205,300	205,300
489,861	636,374	636,374	497,684	497,684	Other Financing Uses	578,441	578,441	578,441
\$ 3,889,390	2,885,442	3,620,936	2,022,029	3,293,502	Total Expenditures	\$ 2,982,367	2,983,867	2,983,867
\$ 239	0	0	167	0	Taxes	\$ 0	0	0
2,731,423	2,277,150	2,277,150	1,785,988	2,277,150	Public Charges for Service	2,278,787	2,278,787	2,278,787
433,747	302,000	302,000	202,229	302,000	Intergov't Charges for Service	302,000	302,000	302,000
909,409	0	0	31,244	0	Miscellaneous Revenue	0	0	0
555,000	306,292	1,041,786	401,998	1,350,776	Other Financing Sources	403,080	403,080	403,080
\$ 4,629,818	2,885,442	3,620,936	2,421,626	3,929,926	Total Revenues	\$ 2,983,867	2,983,867	2,983,867
\$ (740,428)	0	0	(399,597)	(636,424)	TAX LEVY	\$ 0	0	0

MARATHON COUNTY

2005 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

LOGIC MODEL WORKSHEET

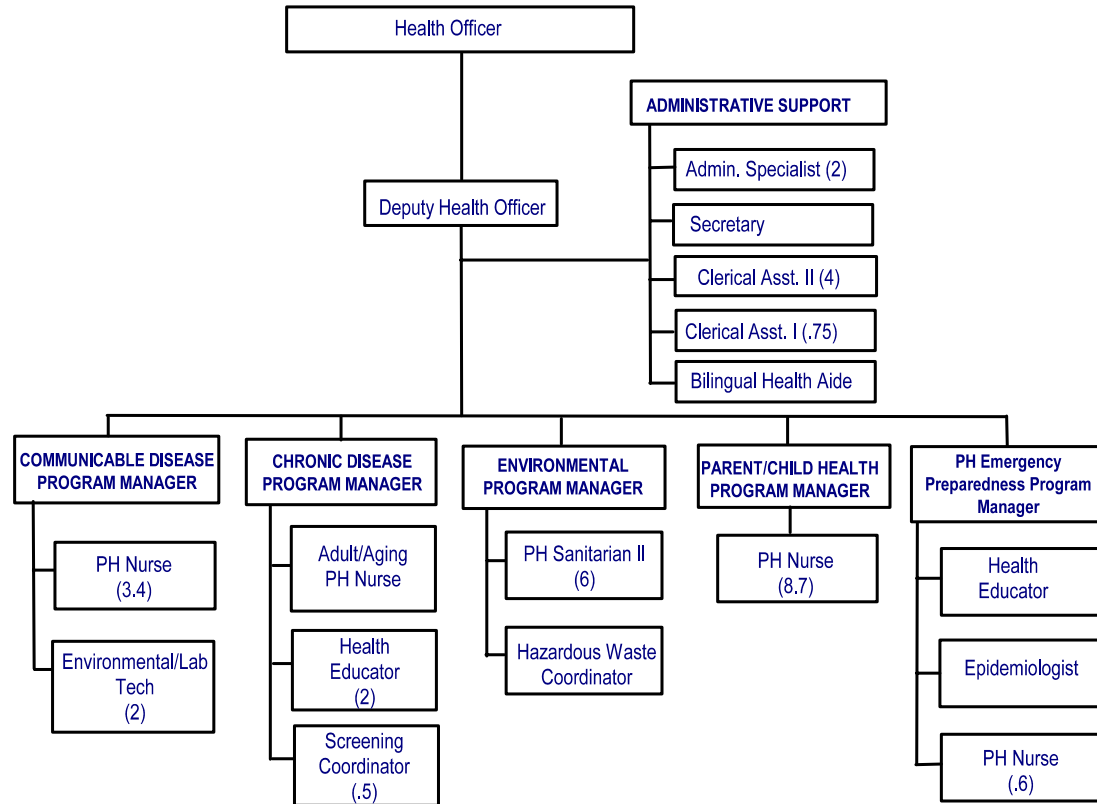
Department: Health

Brief program description: Start Right is a program that offers parenting education and support to all families of newborn to three-year-old children in Marathon County. Services are provided by public health nurses, paraprofessional family visitors, and a network of Family Resource Centers.

Program customer: Families of newborn to three-year-old children in Marathon County

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
<p>Marathon County Health Department (MCHD) Staff: Public Health Nurses (PHN) Parent Child Health (PCH) Program Manager</p> <p>Children’s Service Society of Wisconsin (CSSW) Staff: Family Visitors (FV) Family Resource Center (FRC) Staff</p> <p>Start Right Program Board</p> <p>Curriculum for Parenting Education</p> <p>Protocols and Procedures for PHN Care</p> <p>Evaluation Tools Used by CSSW and MCHD staff</p> <p>Equipment (Scales, Denver Developmental Kits, Brochures, Handouts, etc.)</p> <p># of births to Marathon County families</p>	<p>PHN initial contact & assessment of families within 10-14 days of birth</p> <p>PHN Home Visit (when accepted—approx. 50% of families)</p> <p>Referral to FV—if indicated by family need and/or desire (approx. 15% of families)</p> <p>Development of Family Support Plan</p> <p>FV in-home visits over child’s first three years of life to teach parenting curriculum, assess needs, and refer to community resources.</p> <p>Annual assessment of child development</p> <p>Family Resource Center classes, drop-in playtime, consultations, and support groups.</p>	<p># of PHN phone contacts & home visits</p> <p># of families who accept a FV referral</p> <p># of families who receive FV services</p> <p># of FV visits</p> <p># of FRC programs directed towards Start Right population</p> <p># of people (adults & children) who attend FRC programs</p>	<p>Parents will understand their parenting support options and select options that best meet their needs (PHN Visit, Family Visitor, and FRC Activities)</p> <p>Parents will understand and use positive parenting techniques and develop appropriate expectations for their baby’s development.</p> <p>Families understand the need for internal (i.e. family, friends, books, Internet, etc.) & external (i.e. Start Right, health care providers, Job Center, counseling, etc.) support systems and use them.</p> <p>Families can identify stressors and identify where/when to seek help.</p>	<p>Children will not be abused or neglected.</p> <p>Children will not enter out-of-home placements.</p> <p>Children will be fully immunized.</p> <p>Children will have an identified primary health care provider.</p> <p>Children will have well child exams on the schedule recommended by the American Academy of Pediatrics.</p> <p>Parents will access early preventive health care for their children</p> <p>Children will be well nourished.</p> <p>Developmental delays will be identified and children with delays will be referred to and receive early intervention services.</p>	<p>Children will be safe in their family’s home.</p> <p>Children will be healthy.</p> <p>Children will be “school-ready” when they begin school.</p> <p>Children will experience the most fulfilling and nurturing relationship possible with their parents.</p>

HEALTH DEPARTMENT



Number of Positions (FTE)	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Union (FTE)	32.25	33.25	33.25	33.25	33.75	36.25	33.85	32.65	34.45	35.95
Non-Union (FTE)	4.00	4.00	4.00	4.00	4.00	4.00	6.00	6.00	7.00	7.00
TOTAL	36.25	37.25	37.25	37.25	37.75	40.25	39.85	38.65	41.45	42.95

HEALTH

FUND: 100 General Fund
 ORG1: 315 Health

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$2,316,273	2,658,064	2,967,438	1,671,719	2,838,871	Personal Services	\$ 2,789,470	2,789,470	2,789,470
1,198,454	894,971	1,275,324	531,943	1,203,017	Contractual Services	919,734	895,249	895,249
192,635	183,856	333,615	96,526	289,189	Supplies and Expense	187,383	184,383	184,383
5,177	0	0	0	0	Fixed Charges	0	0	0
9,154	1,800	9,823	2,655	9,823	Grants, Contributions & Other	1,800	1,800	1,800
\$3,721,693	3,738,691	4,586,200	2,302,843	4,340,900	Total Expenditures	\$ 3,898,387	3,870,902	3,870,902
\$1,139,360	853,276	1,186,781	657,657	912,461	Intergov't Grants and Aid	\$ 854,854	857,756	857,756
400,796	421,700	421,700	346,755	421,700	Public Charges for Services	415,300	420,300	420,300
5,854	13,572	13,572	510	13,572	Intergov't Charges for Services	15,972	15,972	15,972
16,148	115,748	186,798	156,167	115,748	Miscellaneous Revenue	149,157	149,157	149,157
46,587	0	442,954	0	358,328	Other Financing Sources	0	0	0
\$1,608,745	1,404,296	2,251,805	1,161,089	1,821,809	Total Revenues	\$ 1,435,283	1,443,185	1,443,185
\$2,112,948	2,334,395	2,334,395	1,141,754	2,519,091	TAX LEVY	\$ 2,463,104	2,427,717	2,427,717

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.

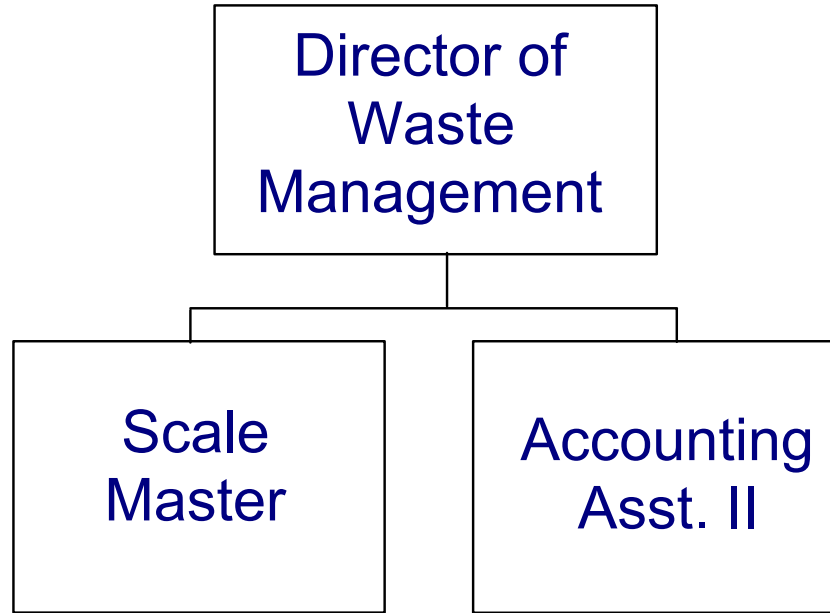
Landfill Long Term Care

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)	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
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

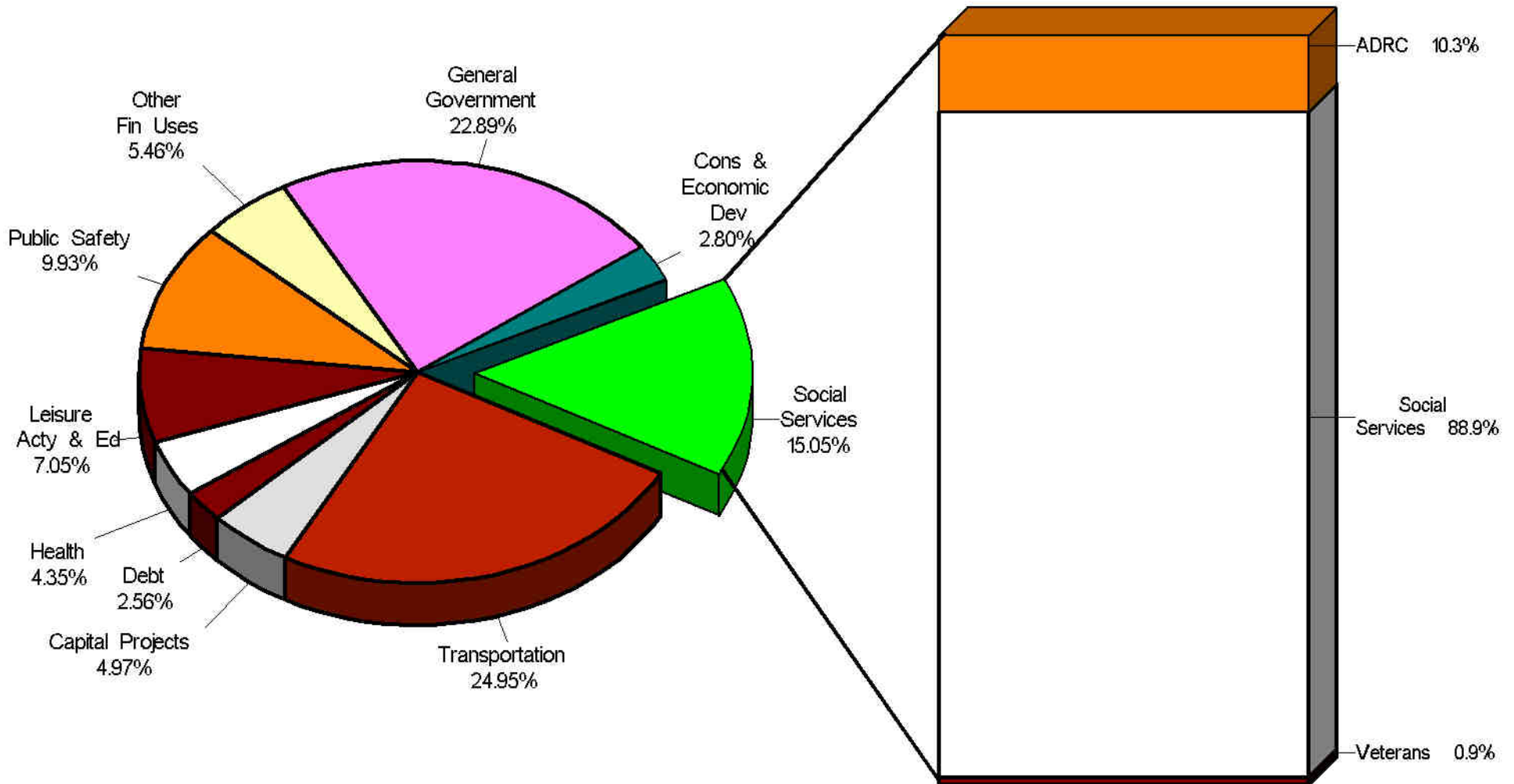
SOLID WASTE

FUND: 750 Solid Waste
 ORG1: 445 Solid Waste

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 193,533	217,409	217,409	137,569	217,409	Personal Services	\$ 224,612	224,612	224,612
1,753,546	1,337,742	1,337,742	707,283	1,464,658	Contractual Services	1,139,207	1,139,207	1,139,207
20,754	23,253	23,253	8,639	16,495	Supplies and Expense	23,253	23,253	23,253
622,420	556,304	556,304	46,811	538,174	Fixed Charges	512,689	512,689	512,689
0	13,000	13,000	0	13,000	Debt Service	13,000	13,000	13,000
30,000	70,000	70,000	30,000	30,000	Grants, Contributions & Other	35,000	35,000	35,000
0	533,059	533,059	232,263	533,059	Capital Outlay	140,000	140,000	140,000
344,678	625,757	625,757	533,165	852,539	Other Financing Uses	728,809	728,809	728,809
\$ 2,964,931	3,376,524	3,376,524	1,695,730	3,665,334	Total Expenditures	\$ 2,816,570	2,816,570	2,816,570
\$ 21,712	0	0	0	0	Intergovernmental Grants & Aid	\$ 0	0	0
1,758,144	2,086,500	2,086,500	1,196,537	2,223,200	Public Charges for Service	1,902,000	1,902,000	1,902,000
459,493	464,000	464,000	493,914	539,000	Miscellaneous Revenue	565,000	565,000	565,000
344,678	826,024	826,024	533,165	902,884	Other Financing Sources	349,570	349,570	349,570
\$ 2,584,027	3,376,524	3,376,524	2,223,616	3,665,084	Total Revenues	\$ 2,816,570	2,816,570	2,816,570
\$ 380,904	0	0	(527,886)	250	TAX LEVY	\$ 0	0	0

MARATHON COUNTY

2005 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.

LOGIC MODEL WORKSHEET

Department/Program Name: Marathon County Department of Social Services/Intensive Supervision Services

Contact Name: Paul Lakey

Brief program description: This court ordered service provides children and families with an assessment, needed services, monitoring and adjustment of those services, to assist children and families in learning new ways to keep child from committing further delinquent activities.

Mission: Children are free from delinquent or criminal activity.

Program customer: Children and Families where there is a court adjudication of delinquency.

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
Budget: \$450,374 Agency Staff Contract Agency Staff Schools	<ul style="list-style-type: none"> • Family Based Assessments are prepared. • Daily contacts are made with the child and their family. • Educational group activities are provided. • Transportation assistance is provided. <p>Customers are provided recreational events.</p>	<p>#of:</p> <ul style="list-style-type: none"> • Treatment Plans for each Child/Family • Children practicing new self control skills/behaviors • Families practicing new skills/behaviors to provide limits for their child 	<p>Parents learn new skills/behaviors to cope with child and become more aware of society's expectations of them as parents.</p> <p>Child learns new skills/behaviors in meeting societal expectations and opportunities to become engaged in constructive activities.</p>	<p>Parents are more aware of child's whereabouts and activities.</p> <p>Child & parent have internalized and practice new behaviors, and thought patterns and skills.</p>	<p>Child complies with laws.</p> <p>Public safety is enhanced and the community safer.</p>

LOGIC MODEL WORKSHEET

Department/Program Name: Marathon County Social Services/Food Stamp Eligibility Determination
Huebsch

Contact Name: Jane

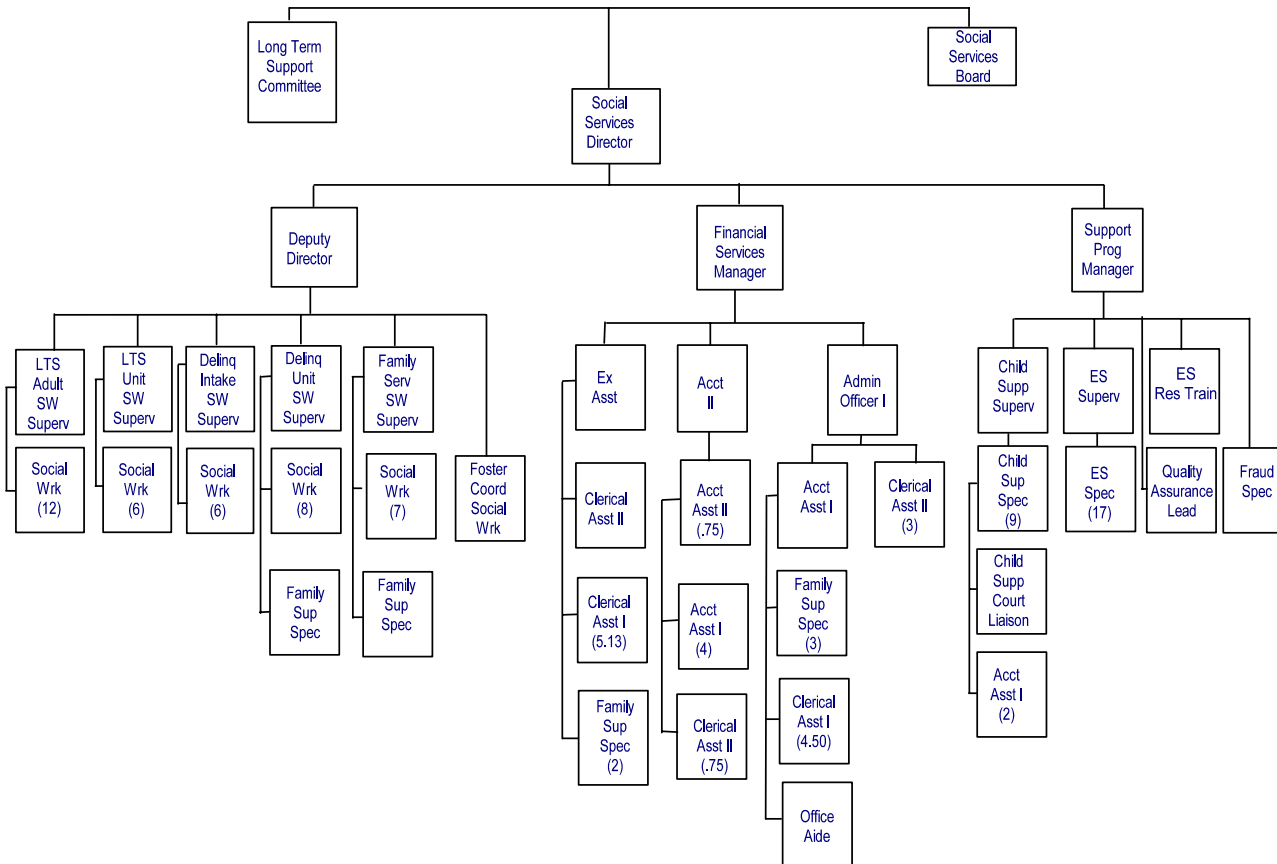
Brief program description: Determine eligibility for the State/Federal Food Stamp program in an accurate and timely fashion.

Mission: Increase food purchasing power of low-income individuals and families.

Program customer: Low-income individuals and families

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
Budget: \$422,280 Agency Staff Facilities Equipment Community Partners: Referral agencies McDET State of Wisconsin	<ul style="list-style-type: none"> • Screen customers for potential eligibility for food stamps. • Complete intake eligibility process. • Complete regular review on continuing eligibility. • Provide routine case maintenance, i.e.; answer phone, mail, in person inquires. 	# of: <ul style="list-style-type: none"> • Households reviewed for potential eligibility. • Households receiving food stamp benefits. • Dollar amount of benefits received by those households. • Intake appointments completed. • Review appointments completed. 	Customers are aware of their entitled food stamp benefits. Customers learn how their food stamps can be used.	Eligible customers receive benefit in timely fashion. Customers have more financial capacity to purchase food for themselves and their family members.	The health and economic security of our customers is improved.

SOCIAL SERVICES



Number of Positions (FTE)	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Union (FTE)	88.25	87.25	77.25	76.25	89.88	90.38	90.38	89.88	97.88	99.13
Non-Union (FTE)	17.00	18.00	15.00	15.00	16.00	16.00	16.00	15.00	15.00	15.00
TOTAL	105.25	105.25	92.25	91.25	105.88	106.38	106.38	104.88	112.88	114.13

SOCIAL SERVICES

FUND: 175 Social Improvement Fund
 ORG1: 455 Social Services

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 5,456,347	5,778,943	5,778,943	3,789,241	5,774,131	Personal Services	\$ 6,047,248	6,047,248	6,047,248
445,314	455,089	480,773	180,577	495,260	Contractual Services	578,450	578,450	578,450
246,006	238,567	240,989	114,495	221,523	Supplies and Expense	269,540	269,540	269,540
317,770	396,189	396,189	217,852	397,169	Fixed Charges	384,348	384,348	384,348
11,135,061	11,291,075	11,609,890	6,893,247	11,122,967	Grants, Contributions & Others	12,077,998	12,201,665	12,201,665
66,193	11,900	11,900	11,900	11,900	Other Financing Uses	0	0	0
\$ 17,666,691	18,171,763	18,518,684	11,207,312	18,022,950	Total Expenditures	\$ 19,357,584	19,481,251	19,481,251
\$ 11,072,224	11,018,052	11,364,973	8,463,472	10,738,168	Intergov't Grants & Other	\$ 12,115,047	12,115,047	12,115,047
827,693	611,000	611,000	473,967	729,696	Public Charges for Services	711,000	711,000	711,000
115,837	245,121	245,121	74,383	170,121	Miscellaneous Revenue	231,739	231,739	231,739
30,652	11,900	11,900	0	0	Other Financing Sources	0	0	0
\$ 12,046,406	11,886,073	12,232,994	9,011,822	11,637,985	Total Revenues	\$ 13,057,786	13,057,786	13,057,786
\$ 5,620,285	6,285,690	6,285,690	2,195,490	6,384,965	TAX LEVY	\$ 6,299,798	6,423,465	6,423,465

CHILD SUPPORT

FUND: 175 Social Improvement Fund
 ORG1: 554 Child Support

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 948,049	1,007,406	1,007,406	625,465	998,456	Personal Services	\$ 1,006,000	1,006,000	1,006,000
105,415	53,000	53,000	27,496	43,408	Contractual Services	49,500	49,500	49,500
46,702	6,750	6,750	4,738	3,581	Supplies and Expense	6,590	6,590	6,590
24,000	0	0	0	0	Fixed Charges	0	0	0
0	151,318	151,318	151,318	151,318	Other Financing Uses	0	0	0
\$ 1,124,166	1,218,474	1,218,474	809,017	1,196,763	Total Expenditures	\$ 1,062,090	1,062,090	1,062,090
\$ 1,077,329	953,114	953,114	799,043	942,478	Intergov't Grants & Other	\$ 891,439	891,439	891,439
29,891	21,000	21,000	24,723	34,840	Public Charges for Services	26,000	26,000	26,000
4,365	3,500	3,500	1,786	3,500	Miscellaneous Revenue	3,500	3,500	3,500
0	151,318	151,318	0	151,318	Other Financing Sources	0	0	0
\$ 1,111,585	1,128,932	1,128,932	825,552	1,132,136	Total Revenues	\$ 920,939	920,939	920,939
\$ 12,581	89,542	89,542	(16,535)	64,627	TAX LEVY	\$ 141,151	141,151	141,151

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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.

LOGIC MODEL WORKSHEET

Department/Program Name: Aging and Disability Resource Center

Contact Name: Deb Menacher

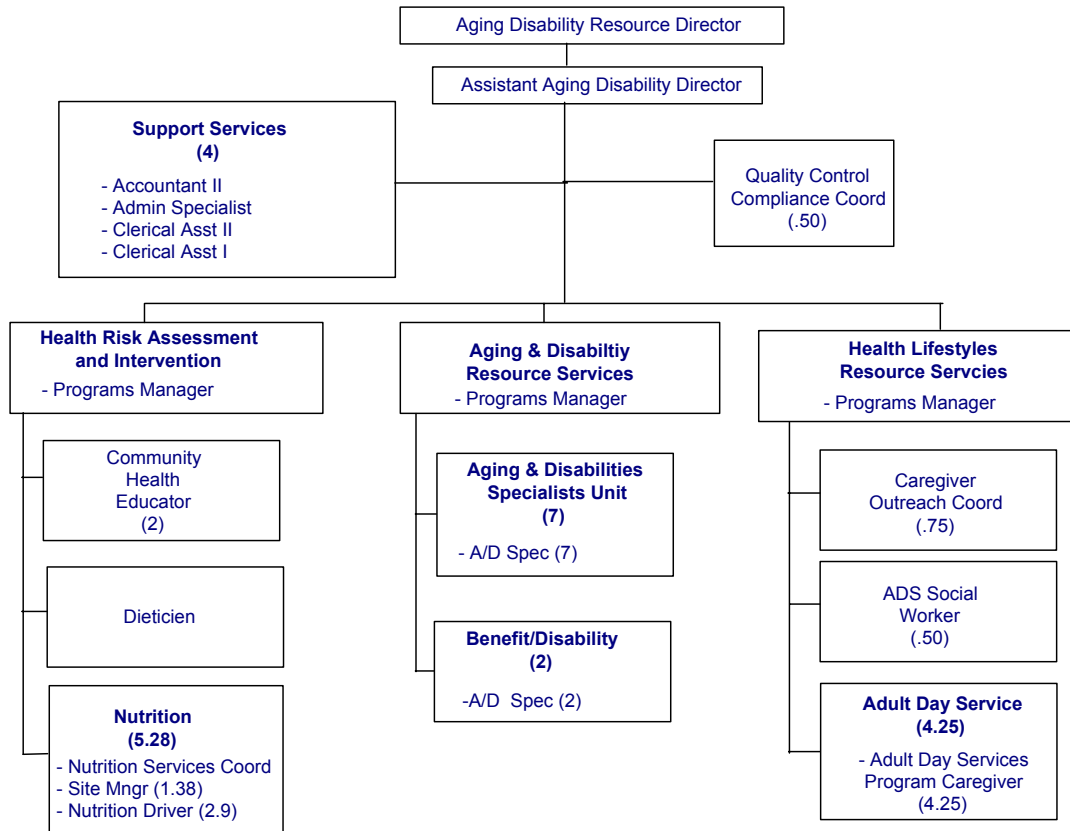
Brief program description: Senior Nutrition Access Coupons (SNAC) offers an alternative to rural congregate nutrition dining through restaurant vouchers.

Mission: To prevent, delay and lessen the impact of disability, aging and chronic conditions in the lives of adults.

Program customer: Persons over age 60 and spouses.

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
Staff Budget (Federal OAA/donations) Volunteers Supplies Restaurant staff Clients/Older Adults (Approx. 500)	Provide opportunity for socialization. Provide a well-balanced meal. Conduct annual nutrition assessment. Provide nutritional education.	Number of meals served by time of day and location. Number of older adults using restaurants. Number of meals served in a week per client. Number of consumers broken down by: Age Gender Geographical area Race Nutritional risk score	Older adult participates in SNAC program on a regular basis. Older adult increases awareness of good nutritional intake.	Older adult maintains or increases social contact through the SNAC program. Older adult improves nutritional intake. Older adult decreases nutritional risk.	Older adult decreases isolation. Older adult maintains or improves health status. Older adult experiences moderate-low nutritional risk. Ultimate Outcome Older adult maintains independence in the community.

AGING AND DISABILITY RESOURCE CENTER



Number of Positions (FTE)	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Union (FTE)	17.70	17.30	17.55	19.45	25.53	27.59	31.09	29.34	23.38	23.78
Non-Union (FTE)	5.00	5.00	6.00	6.00	6.00	7.00	7.00	6.00	7.50	8.50
TOTAL	22.70	22.30	23.55	25.45	31.53	34.59	38.09	36.34	30.88	32.28

AGING AND DISABILITY RESOURCE CENTER

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

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 1,336,541	1,628,423	1,625,416	982,969	1,499,106	Personal Services	\$ 1,642,129	1,642,129	1,642,129
1,011,805	680,041	688,950	560,103	582,680	Contractual Services	523,946	523,946	523,946
191,155	157,301	216,684	100,441	188,081	Supplies and Expense	150,994	150,809	150,809
0	200	200	0	200	Building Materials	200	200	200
11,801	4,591	10,591	6,730	5,659	Fixed Charges	4,030	4,030	4,030
43,305	42,955	43,045	23,538	42,955	Grants, Contributions & Others	43,097	43,097	43,097
19,144	0	9,300	1,423	1,200	Capital Outlay	9,628	9,628	9,628
37,181	0	25,000	0	68,767	Other Financing Uses	12,528	1,157	1,157
\$ 2,650,932	2,513,511	2,619,186	1,675,204	2,388,648	Total Expenditures	\$ 2,386,552	2,374,996	2,374,996
\$ 1,987,896	1,674,028	1,760,323	905,708	1,668,147	Intergov't Grants & Other	\$ 1,635,633	1,635,633	1,635,633
1,047	53,878	53,878	0	53,878	Public Charges for Services	0	0	0
469,241	522,996	499,996	299,753	465,322	Miscellaneous Revenue	572,696	572,696	572,696
12,037	147,078	189,458	90,000	189,458	Other Financing Sources	57,890	46,519	46,519
\$ 2,470,221	2,397,980	2,503,655	1,295,461	2,376,805	Total Revenues	\$ 2,266,219	2,254,848	2,254,848
\$ 180,711	115,531	115,531	379,743	11,843	TAX LEVY	\$ 120,333	120,148	120,148

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.

LOGIC MODEL WORKSHEET

Department/Program Name: Veterans

Contact Name: Scott Berger

Brief program description: Benefit access program for military veterans and their dependents. Provides access, information, assistance, referral, and advocacy for veterans' benefits on a daily basis.

Mission: To advise and assist veterans, their dependents, and survivors in securing all possible benefit entitlements provided by federal, state, and local resources. This department serves as a liaison providing referral and follow-up services to claimants who need assistance.

Program customer: Military veterans and their dependents.

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
Staff Clients Funding Equipment Supplies Partners (Federal & State)	Benefit Counseling Conduct Information Sessions Agency Referral Apply for Benefits Provide Emergency Assistance Facilitate Benefit Delivery with Partners	Number of Clients Served Number of Benefit Applications Submitted Number of Hours of Service Number of Information Sessions Held Number of Referrals	Client becomes more knowledgeable about Veterans Benefits. Client Develops Plan/Goals for achieving Benefits.	Client implements plan for individual short term goals. Client receives benefits to which entitled.	Client with health needs will receive routine/stable medical care. Client achieves/maintains Economic Stability



Number of Positions (FTE)	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Union (FTE)	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Non-Union (FTE)	2.00	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

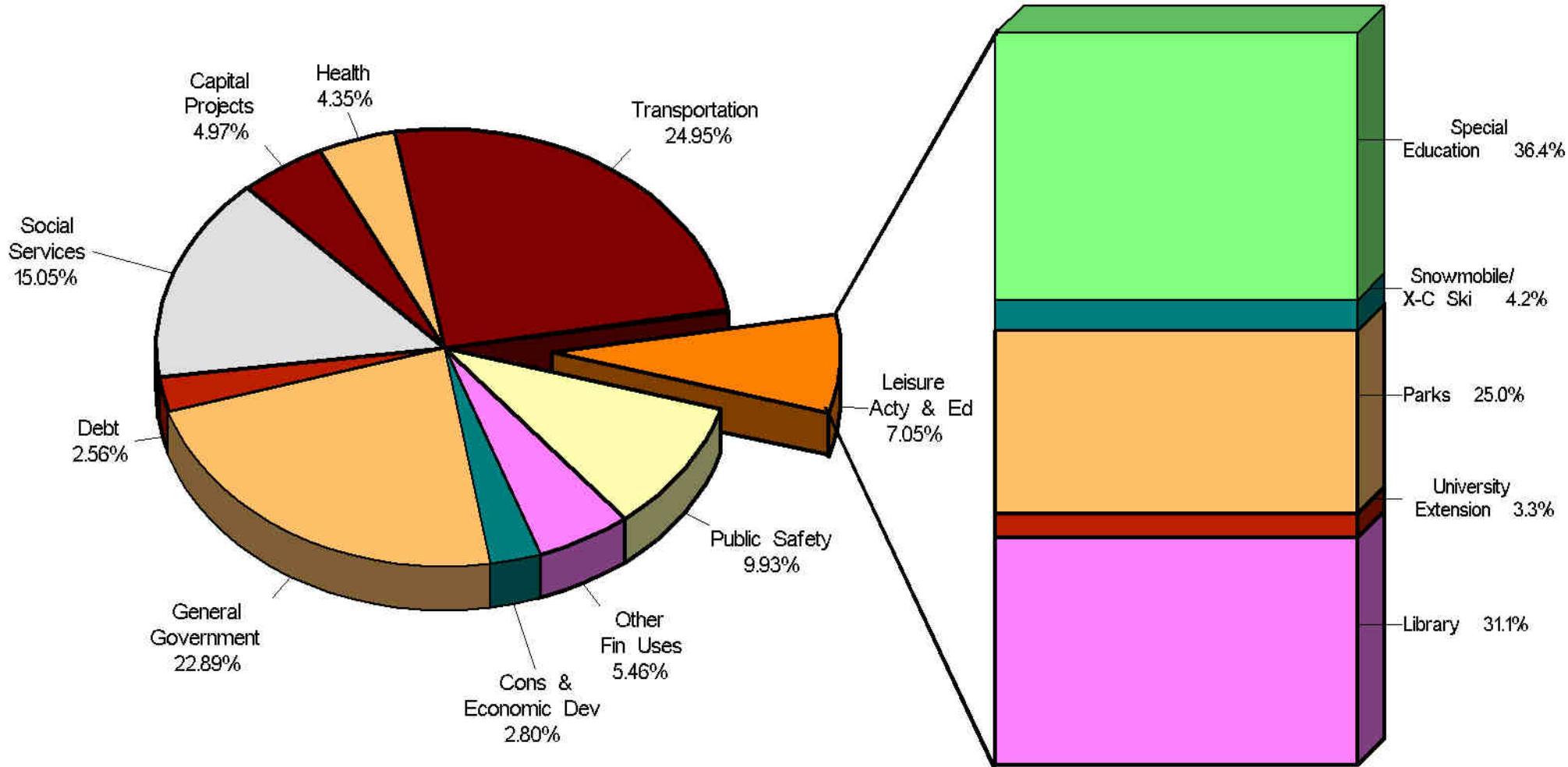
VETERANS

FUND: 100 General Fund
 ORG1: 555 Veterans

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 159,032	173,288	173,288	116,106	173,288	Personal Services	\$ 181,308	181,308	181,308
2,322	3,300	3,300	1,979	3,300	Contractual Services	3,310	3,310	3,310
8,135	12,637	12,637	2,979	12,637	Supplies and Expense	12,711	11,506	11,506
0	200	200	0	200	Fixed Charges	200	200	200
4,732	3,200	9,030	1,824	3,200	Grants, Contributions & Other	4,200	3,500	3,500
\$ 174,221	192,625	198,455	122,888	192,625	Total Expenditures	\$ 201,729	199,824	199,824
\$ 13,000	13,000	13,000	13,000	13,000	Intergov't Grants and Aid	\$ 13,000	13,000	13,000
0	0	0	0	0	Public Charges for Service	0	0	0
0	0	5,830	0	0	Other Financing Sources	0	0	0
\$ 13,000	13,000	18,830	13,000	13,000	Total Revenues	\$ 13,000	13,000	13,000
\$ 161,221	179,625	179,625	109,888	179,625	TAX LEVY	\$ 188,729	186,824	186,824

MARATHON COUNTY

2005 Expense Budget by Activity



Detail by Percentage of Leisure Activities & Education

LIBRARY

MISSION STATEMENT

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

COMPREHENSIVE

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

PROGRAMS/SERVICES

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

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

Staff establish programming for adults and children as well as related services to promote the enjoyment of reading and life-long learning.

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

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

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

Support Services

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

Administrative Services

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

LOGIC MODEL WORKSHEET

Department/Program Name: Library/ Services for Older Residents

Contact Name: Mary Bethke

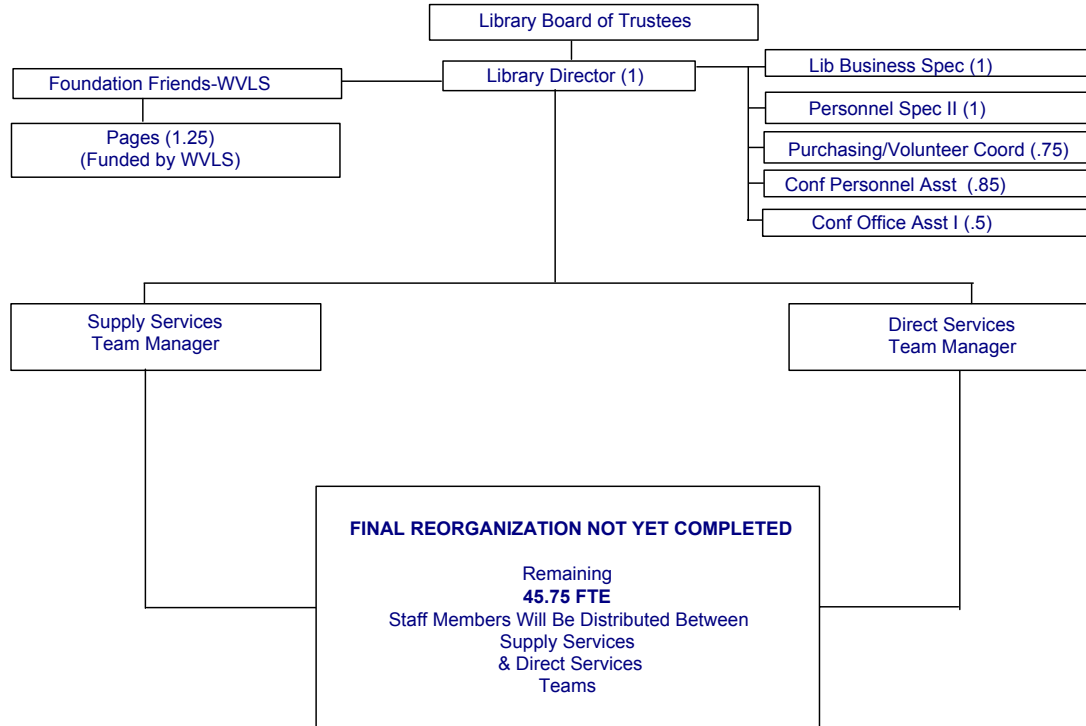
Brief program description: Educational and outreach programs intended to increase the participation of older residents in the Library.

Mission: Making special efforts to make the Library accessible and relevant to our older residents.

Program customer: Residents over age 55

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
<p>Budget</p> <p>Donations</p> <p>Staff</p> <p>Volunteers</p> <p>Facilities</p> <p>Speakers</p>	<p>Provide speakers on topics of interest to our customers.</p> <p>Deliver books to homebound individuals.</p> <p>Create and make special collections of large print, books on tape/CD, assistance items available at all locations.</p> <p>Communicate opportunities to volunteer at the Library to customers.</p> <p>Train customers on the use of internet, e-mail, library catalog.</p> <p>Offer programs intended to increase the skills of customers in the use of the Library or technology for locating information of interest.</p>	<p># of speaker events hosted and the # of customers attending each event.</p> <p># of homebound persons receiving books.</p> <p># of customers who make use of the special collection.</p> <p># of customers who volunteer at the Library and the # of hours they work.</p> <p># of customers taking computer classes or receiving 1 on 1 instruction.</p>	<p>Customer gains new knowledge on the topic of the event.</p> <p>Homebound customers know what they need to do to receive books of interest to them.</p> <p>Customers learn new ways to make use of the Library.</p> <p>Customers understand the need for volunteers at the Library and how to go about volunteering.</p> <p>Customers learn how to use computer technology to access the Library, the internet and to communicate with others.</p>	<p>Customers are less isolated and see the Library as a place where they can interact with others in their community.</p> <p>Homebound customers access the Library collection.</p> <p>Customers make use of adaptive technology and the special collection.</p> <p>Customers volunteer at the Library.</p> <p>Customers make use of technology for their information and communication needs.</p>	<p>The customers quality of life improves as well as their mental and physical health:</p> <ul style="list-style-type: none"> • They continue to learn. • They are more literate. • They participate more in the community. • They feel valued. • The onset of dementias is delayed.

LIBRARY



Because in previous years the Library did not use the County's Personnel Department, ten year historical data is not available

Number of Positions (FTE)	1997	1998	1999	2000	2001	2002	2003	2004	2005
Union (FTE)	30.755	30.875	32.180	32.180	32.35	32.35	33.38	31.63	31.63
Non-Union (FTE)	23.270	23.825	23.625	23.750	23.75	23.75	21.85	21.22	21.22
WVLS Funded Positions (FTE) - Union	1.875	1.875	1.180	1.250	1.25	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	54.10

LIBRARY

FUND: 100 General Fund
 ORG1: 665 Library

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$2,389,184	2,628,318	2,640,547	1,685,896	2,640,547	Personal Services	\$ 2,733,390	2,733,390	2,733,390
160,802	128,192	156,492	90,580	140,492	Contractual Services	133,937	133,937	133,937
561,008	469,028	495,726	289,256	387,761	Supplies and Expense	366,698	436,321	436,321
146	100	100	9	100	Building Materials	100	100	100
48,966	54,684	54,684	41,835	54,684	Fixed Charges	58,196	58,196	58,196
52,100	0	0	0	0	Capital Outlay	0	0	0
\$ 3,212,206	3,280,322	3,347,549	2,107,576	3,223,584	Total Expenditures	\$ 3,292,321	3,361,944	3,361,944
\$ 24,987	0	34,506	22,697	34,506	Intergov't Grants & Aid	\$ 0	0	0
100,913	79,264	79,264	71,122	79,264	Public Charges for Service	79,264	79,264	79,264
7,070	6,596	6,596	0	0	Intergov't Charges for Service	5,821	5,821	5,821
111,739	42,238	42,238	58,957	0	Miscellaneous Revenue	42,833	42,456	42,456
0	100,000	333,303	0	261,244	Other Financing Sources	0	70,000	70,000
\$ 244,709	228,098	495,907	152,776	375,014	Total Revenues	\$ 127,918	197,541	197,541
\$ 2,967,497	3,052,224	2,851,642	1,954,800	2,848,570	TAX LEVY	\$ 3,164,403	3,164,403	3,164,403

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.

LOGIC MODEL WORKSHEET

Department: Wausau and Marathon County Parks, Recreation, and Forestry Department

Contact Name: Peter Knotek

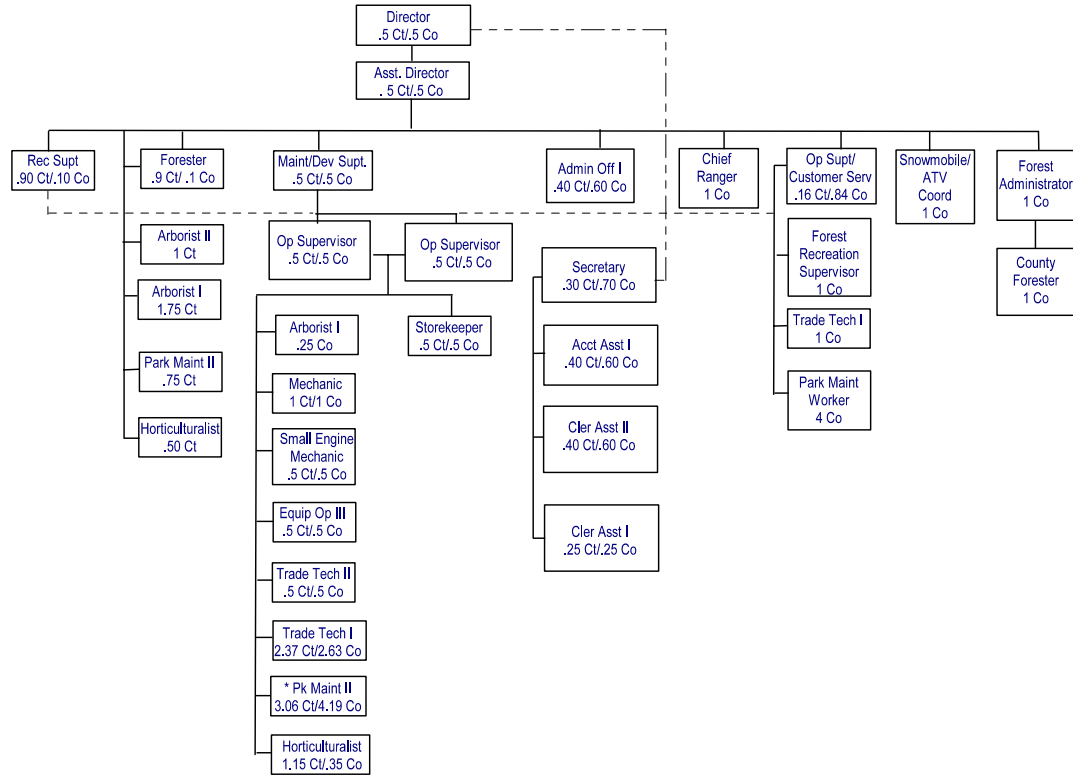
Brief program description: Nine Mile County Forest Winter Recreational Fee Based Trail Program

Mission: Provide quality trail system that serves local citizens, weekend visitors and limited competitions

Program customer: Novice to advanced recreational users

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
Staff	Provide rental equipment	Number of equipment packages rented	New and novice skiers participate in skiing/snowshoeing	New and novice skiers become regular skiers	New and novice skiers receive health benefits of skiing
Clients	Facilitate ski lessons	Number of individuals taught to ski		Customers' physical recreation options are expanded	Customers participate in healthy recreation
Funding	Host special events	Number of special events held	Non-skiers develop new skill		
Equipment	Host weekly senior citizens' day	Number of people attending special events		People are attracted from a larger geographic area	Local economy benefits from tourism
Supplies			Public awareness of the facility is increased		
Partners	Groom and maintain trails	Number of individuals attending senior days		Older adults increase physical activity	Older adults maintain or improve health
	Promotion	Number of miles of trails maintained	Older adults are attracted to skiing		
		Number of ads placed Number of press releases sent			

PARK RECREATION & FORESTRY



* 1 park Maintainer II temporarily funded

City - Ct

County - Co

Number of Positions (FTE)	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Union (FTE)	33.00	33.00	34.00	34.00	34.50	34.50	34.50	34.50	31.50	32.50
Non-Union (FTE)	12.00	12.00	12.00	12.00	12.00	12.00	12.00	16.00	14.00	14.00
TOTAL	45.00	45.00	46.00	46.00	46.50	46.50	46.50	50.50	45.50	46.50

1996 Allocation - City 20.65 FTE
 1997 Allocation - City 20.89 FTE
 1998 Allocation - City 21.89 FTE
 1999 Allocation - City 21.88 FTE
 2000 Allocation - City 22.13 FTE

County 24.35 FTE
 County 24.11 FTE
 County 24.11 FTE
 County 24.12 FTE
 County 24.37 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
 2005 Allocation - City 19.79 FTE

County 24.37 FTE
 County 24.37 FTE
 County 28.37 FTE
 County 26.21 FTE
 County 26.71 FTE

PARK RECREATION & FORESTRY

FUND: 100 General Fund
 ORG1: 710 Park

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 1,713,013	1,753,873	1,770,315	1,247,784	1,770,315	Personal Services	\$ 1,805,062	1,823,076	1,823,076
228,810	244,672	247,412	139,885	237,798	Contractual Services	241,441	239,916	239,916
184,278	191,454	187,512	101,672	189,869	Supplies & Expense	197,671	197,671	197,671
90,846	87,040	87,040	21,760	87,065	Building Materials	88,995	91,495	91,495
37,173	75,963	75,963	36,554	60,664	Fixed Charges	127,862	127,862	127,862
25,089	36,519	36,519	14,105	63,876	Capital Outlay	49,447	49,447	49,447
\$ 2,279,209	2,389,521	2,404,761	1,561,760	2,409,587	Total Expenditures	\$ 2,510,478	2,529,467	2,529,467
\$ 47,100	51,608	51,608	44,025	44,025	Intergov't Grants & Aid	\$ 45,893	45,893	45,893
657,429	775,265	784,765	421,317	724,819	Public Charges for Service	823,150	823,150	823,150
(44)	15,000	15,000	4,416	0	Intergov't Charges for Services	15,000	15,000	15,000
21,412	22,675	22,675	12,007	15,450	Miscellaneous Revenue	38,500	38,500	38,500
0	28,553	34,293	0	30,137	Other Financing Sources	26,462	26,462	26,462
\$ 725,897	893,101	908,341	481,765	814,431	Total Revenues	\$ 949,005	949,005	949,005
\$ 1,553,312	1,496,420	1,496,420	1,079,995	1,595,156	TAX LEVY	\$ 1,561,473	1,580,462	1,580,462

PARK LAND and PRODUCTS

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

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 300	1,000	1,000	0	0	Contractual Services	\$ 1,000	1,000	1,000
0	2,611	2,611	0	0	Supplies and Expense	2,611	2,611	2,611
308	0	0	0	0	Building Materials	0	0	0
0	5,000	5,000	0	0	Fixed Charges	5,000	5,000	5,000
15,694	33,000	33,000	0	0	Capital Outlay	33,000	33,000	33,000
\$ 16,302	41,611	41,611	0	0	Total Expenditures	\$ 41,611	41,611	41,611
\$ 4,705	31,611	31,611	1,191	2,115	Public Charges for Service	\$ 36,611	36,611	36,611
5,875	10,000	10,000	2,792	5,000	Miscellaneous Revenue	5,000	5,000	5,000
\$ 10,580	41,611	41,611	3,983	7,115	Total Revenues	\$ 41,611	41,611	41,611
\$ 5,722	0	0	(3,983)	(7,115)	TAX LEVY	\$ 0	0	0

FAIRGROUNDS MAINTENANCE

FUND: 100 General Fund
 ORG1: 716 Fairgrounds Maintenance

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 752	1,700	1,700	261	2,000	Contractual Services	\$ 2,000	2,000	2,000
181	500	500	11	11	Supplies and Expense	0	0	0
2,322	3,200	3,200	426	3,400	Building Materials	3,400	3,400	3,400
0	160	160	0	0	Fixed Charges	0	0	0
24,717	151,101	151,101	83,527	54,529	Capital Outlay	128,511	128,511	128,511
\$ 27,972	156,661	156,661	84,225	59,940	Total Expenditures	\$ 133,911	133,911	133,911
\$ 16,917	18,000	18,000	17,095	17,095	Public Charges for Service	\$ 18,000	18,000	18,000
19,186	21,000	21,000	691	20,095	Miscellaneous Revenue	21,000	21,000	21,000
0	117,661	117,661	0	117,661	Other Financing Sources	94,911	94,911	94,911
\$ 36,103	156,661	156,661	17,786	154,851	Total Revenues	\$ 133,911	133,911	133,911
\$ (8,131)	0	0	66,439	(94,911)	TAX LEVY	\$ 0	0	0

SNOWMOBILE/ATV

FUND: 100 General Fund
 ORG1: 692 Snowmobile

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 62,860	50,954	50,954	44,781	61,564	Personal Services	\$ 65,593	65,593	65,593
480,581	271,445	643,364	198,333	683,171	Contractual Services	271,250	270,550	270,550
12,856	2,810	2,810	2,712	3,486	Supplies and Expense	3,900	2,800	2,800
41	0	0	0	0	Building Materials	0	0	0
319	320	320	475	475	Fixed Charges	370	370	370
\$ 556,657	325,529	697,448	246,301	748,696	Total Expenditures	\$ 341,113	339,313	339,313
\$ 482,686	253,605	482,582	298,559	526,271	Intergov't Grants & Other	\$ 275,790	275,790	275,790
0	0	0	0	8,000	Public Charges for Service	8,000	8,000	8,000
4,129	2,500	2,500	317	2,500	Miscellaneous Revenue	2,500	2,500	2,500
0	26,960	169,902	0	169,305	Other Financing Sources	7,000	7,000	7,000
\$ 486,815	283,065	654,984	298,876	706,076	Total Revenues	\$ 293,290	293,290	293,290
\$ 69,842	42,464	42,464	(52,575)	42,620	TAX LEVY	\$ 47,823	46,023	46,023

CROSS COUNTRY SKI TRAIL

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

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 70,044	68,482	68,482	49,061	62,767	Personal Services	\$ 59,960	59,960	59,960
7,816	9,525	9,525	8,164	9,100	Contractual Services	9,525	9,525	9,525
3,960	15,160	15,160	4,891	14,075	Supplies and Expense	14,600	14,600	14,600
600	1,550	1,550	839	1,434	Building Materials	1,550	1,550	1,550
778	1,095	1,095	1,095	1,095	Fixed Charges	1,039	1,039	1,039
0	9,578	9,578	0	0	Other Financing Uses	23,816	23,816	23,816
\$ 83,198	105,390	105,390	64,050	88,471	Total Expenditures	\$ 110,490	110,490	110,490
\$ 59,484	103,890	103,890	48,434	84,720	Public Charges for Service	\$ 108,290	108,290	108,290
0	1,500	1,500	1,420	1,500	Intergovt Charges for Services	1,500	1,500	1,500
432	0	0	42	700	Miscellaneous Revenue	700	700	700
0	0	0	0	1,451	Other Financing Sources	0	0	0
\$ 59,916	105,390	105,390	49,896	88,371	Total Revenues	\$ 110,490	110,490	110,490
\$ 23,282	0	0	14,154	100	TAX LEVY	\$ 0	0	0

UNIVERSITY OF WISCONSIN-EXTENSION

MISSION STATEMENT

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

PROGRAMS/SERVICES

The faculty and academic staff of the Marathon County office provide local educational programs in four of the UW-Extension's major program areas. 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.

LOGIC MODEL WORKSHEET

Department/Program: University of Wisconsin-Extension/Agribusiness Incubator Project

Contact: Tom Cadwallader

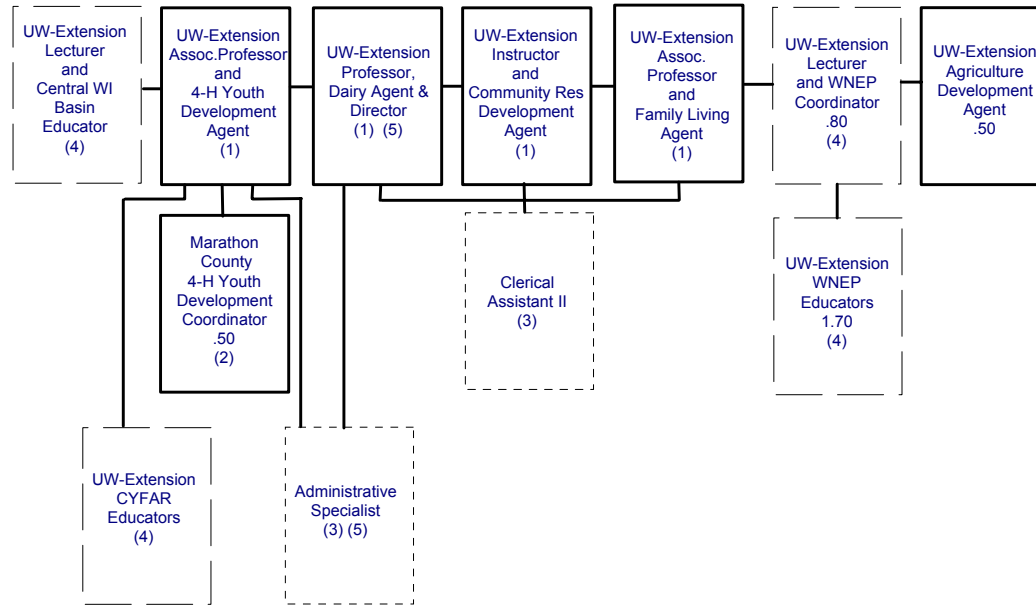
Brief program description: In response to the Marathon County Task Force on the Rural Economy report asking that Marathon County create an agricultural transition program, the Agribusiness Incubator Project was created to facilitate the establishment of new and the transfer of existing agriculturally related business enterprises.

Mission Statement: The Agribusiness Incubator Project provides opportunities, processes and resources that facilitate the entry of new farmers and farm businesses into the agricultural community of North Central Wisconsin

Program customer: Primary: current and prospective farmers

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
<p>Lincoln/Marathon County UWEX Ag Development Agent/Office resources</p> <p>Lincoln/Marathon County Conservation Staff/Office resources</p> <p>Central Wisconsin River Graziers Farmer Network</p> <p>Marathon County Chamber/Economic Development Corp. staff and resources.</p> <p>Wisconsin Department of Agriculture Trade and Consumer Protection Farm Center.</p> <p>UW-Center of Integrated Ag Systems.</p> <p>USDA Dairy Industry Revitalization Grants</p>	<p>Research, develop, pilot and educate on:</p> <ul style="list-style-type: none"> • Farmstead/farm business assessment tools. • Business planning tools and training for farm applications. • Farm business transfer alternatives. <p>Develop Mentor Network</p> <ul style="list-style-type: none"> • Develop mentor training program and support materials. • Develop process for linking new farmers with mentors. <p>One-Stop-Shop (OSS) for Resources developed.</p> <p>Regular meetings of partners for program development and coordination.</p>	<p>Number of:</p> <ul style="list-style-type: none"> • Farmsteads/farm businesses evaluated for determining transferability. • Farmers accessing and/or utilizing financial and business planning/management resources. • Farms aided in the transfer of ownership. <p>Number of :</p> <ul style="list-style-type: none"> • Existing farmers receiving training on mentoring skills. • New farmers teamed up with mentoring farmers. • Mentoring support materials created/distributed. <p>Number of hits on OSS Resources Website</p>	<p>Existing and potential farm operators will have:</p> <ul style="list-style-type: none"> • Increased knowledge on evaluating the transferability of farmsteads/businesses • Increased knowledge of business plan development. • Increased knowledge of ownership transfer options. 	<ul style="list-style-type: none"> • Existing and potential farmers will evaluate farmsteads/businesses to make objective transfer and purchase decisions. • New farmers will create and implement business plans. • Existing farmers will create and implement ownership transfer plans. 	<p>New agribusiness enterprises have increased their ability to stay in business.</p> <p>Existing farmers have improved their ability to profitably retain or transfer their farm businesses.</p> <p>Maintain or improve the contribution of the rural economy to the areas economic base.</p>

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)	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
State Employees	8.28	9.51	9.63	8.85	8.85	7.75	7.55	7.55	9.00	8.45
Union (FTE)	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	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	11.78	13.01	13.13	12.35	12.35	11.25	11.05	10.05	11.50	10.95

UNIVERSITY OF WISCONSIN - EXTENSION

FUND: 100 General Fund
 ORG1: 730 University Extension Program

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 121,202	136,326	138,258	81,937	140,358	Personal Services	\$ 141,066	141,066	141,066
168,741	153,575	190,729	71,078	153,665	Contractual Services	145,525	176,375	176,375
43,413	40,685	56,439	23,153	52,599	Supplies and Expense	44,125	44,325	44,325
40	200	200	700	200	Fixed Charges	200	200	200
15	0	0	0	0	Capital Outlay	0	0	0
\$ 333,411	330,786	385,626	176,868	346,822	Total Expenditures	\$ 330,916	361,966	361,966
\$ 10,068	8,923	9,013	0	8,923	Intergov't Grants & Other	\$ 9,500	9,965	9,965
36,718	10,000	32,500	10,949	22,000	Public Charges for Service	0	31,750	31,750
0	0	0	0	0	Miscellaneous Revenue	0	500	500
0	0	32,250	0	3,280	Other Financing Sources	0	0	0
\$ 46,786	18,923	73,763	10,949	34,203	Total Revenues	\$ 9,500	42,215	42,215
\$ 286,625	311,863	311,863	165,919	312,619	TAX LEVY	\$ 321,416	319,751	319,751

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SPECIAL EDUCATION

MISSION STATEMENT

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

PROGRAMS/SERVICES

Administration

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

Pupil Services

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

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

Special Education Services

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

Staff Development

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

The Staff Development Coordinator: 1) assists in the implementation of inservices, training sessions, workshops and special projects; 2) assists in exploring innovative programs, approaches and materials to expand teaching skills and services provided by Marathon County Special Education staff members; 3) assists with the development and administration of the Comprehensive System of Personnel Development Program budget; 4) participates in grant writing to obtain funds to pilot novel training programs; 5) coordinates the establishment of procedures,

protocol, timetables, forms, letters, assignment of workshop sites, and all practical elements of inservice and training programs; 6) prepares and coordinates dissemination of promotional/informational materials sent to staff members and administrators announcing inservices and training opportunities; 7) evaluates all inservices, workshops and training programs

8) studies the educational needs of the school districts served by MCSE and 9) coordinates, schedules and presents KOTB inservice programs and presentations for MCSE school districts.

Program Support

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

School Nursing Services

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

School Discipline

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

504/ADA

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

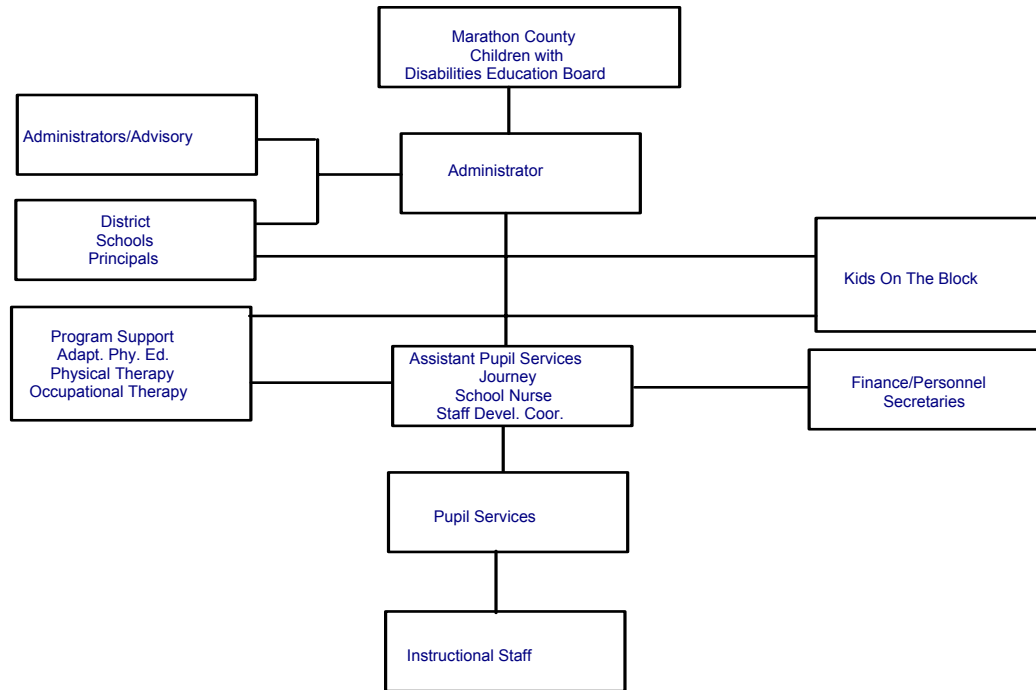
Kids On The Block

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

Special Olympics

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

SPECIAL EDUCATION



* Previous years not available

Number of Positions (FTE)	2001	2002	2003	2004	2005
Union (FTE)	52.00	52.00	52.00	42.00	42.00
Non-Union (FTE)	47.00	47.00	48.00	58.00	58.00
TOTAL	99.00	99.00	100.00	100.00	100.00

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

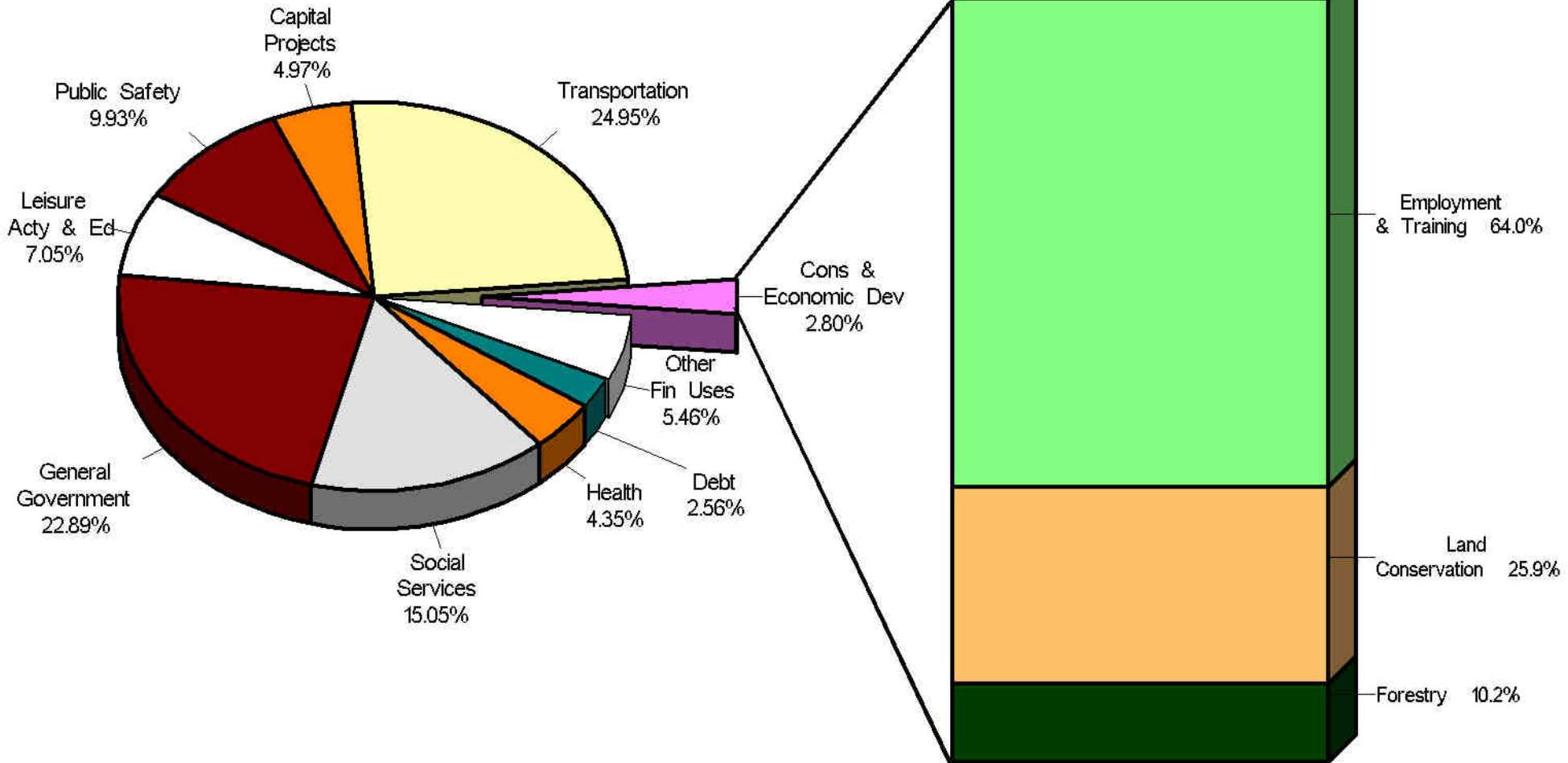
SPECIAL EDUCATION

Actual 2002/03 Prior	July 03 /June 04 Adopted Budget	July 03 /June 04 Modified Budget	Actual 7/15/2004	Actual July 03 /June 04	Category	July 04 /June 05 Requested Budget	July 04 /June 05 Recommended Budget	July 04 /June 05 Adopted Budget
\$ 2,456,318	2,385,718	2,500,970	2,407,093	2,407,093	Personal Services	\$ 2,599,182	2,599,182	2,599,182
764,170	779,630	791,290	788,013	788,013	Contractual Services	1,114,022	1,114,022	1,114,022
224,658	262,056	237,057	217,082	217,082	Supplies and Expense	229,274	229,274	229,274
\$ 3,445,146	3,427,404	3,529,317	3,412,188	3,412,188	Total Expenditures	\$ 3,942,478	3,942,478	3,942,478
\$ 1,083,896	851,312	851,312	953,204	953,204	Intergov't Grants & Other	\$ 834,851	834,851	834,851
0	0	0	0	0	Intergov't Categorical Aide	2,663,899	2,663,899	2,663,899
2,584,020	2,481,637	2,583,550	2,374,306	2,374,306	Intergov't Charges for Service	143,728	143,728	143,728
6,933	94,455	94,455	94,616	94,616	Miscellaneous Revenue	300,000	30,000	30,000
\$ 3,674,849	3,427,404	3,529,317	3,422,126	3,422,126	Total Revenues	\$ 3,942,478	3,942,478	3,942,478
\$ (229,703)	0	0	(9,938)	(9,938)	FUND BALANCE	\$ 0	0	0

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MARATHON COUNTY

2005 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

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 24,403	92,399	96,547	656	8,200	Contractual Services	\$ 60,398	60,398	60,398
0	2,250	2,250	0	0	Supplies and Expense	2,250	2,250	2,250
10,000	5,000	5,000	0	5,000	Building Materials	5,000	5,000	5,000
0	1,800	1,800	0	1,800	Fixed Charges	1,800	1,800	1,800
373,825	43,305	43,305	0	0	Capital Outlay	91,359	91,359	91,359
\$ 408,228	144,754	148,902	656	15,000	Total Expenditures	\$ 160,807	160,807	160,807
\$ 23,540	9,401	9,401	5,043	5,043	Intergovernmental Grants & Aid	\$ 9,400	9,400	9,400
2,037	5,450	5,450	1,491	2,975	Miscellaneous Revenue	3,000	3,000	3,000
380,750	125,546	129,694	14,055	129,418	Other Financing Sources	144,050	144,050	144,050
\$ 406,327	140,397	144,545	20,589	137,436	Total Revenues	\$ 156,450	156,450	156,450
\$ 1,901	4,357	4,357	(19,933)	(122,436)	TAX LEVY	\$ 4,357	4,357	4,357

SEGREGATED LAND

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

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 0	1,300	1,300	0	0	Contractual Services	\$ 1,300	1,300	1,300
13	40	40	0	0	Supplies and Expense	40	40	40
5,146	2,098	2,098	0	598	Fixed Charges	2,098	2,098	2,098
0	251,848	251,848	0	0	Capital Outlay	273,391	273,391	273,391
\$ 5,159	255,286	255,286	0	598	Total Expenditures	\$ 276,829	276,829	276,829
\$ 15,000	15,000	15,000	0	15,000	Public Charges for Service	\$ 15,000	15,000	15,000
7,432	6,642	6,642	3,264	6,641	Miscellaneous Revenue	7,141	7,141	7,141
0	233,644	233,644	0	233,644	Other Financing Source	254,688	254,688	254,688
\$ 22,432	255,286	255,286	3,264	255,285	Total Revenues	\$ 276,829	276,829	276,829
\$ (17,273)	0	0	(3,264)	(254,687)	TAX LEVY	\$ 0	0	0

LAND CONSERVATION GRANTS

FUND: 100 General Fund
 ORG1: 780 Land Conservation Grants

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 235,390	242,104	249,118	162,945	242,104	Personal Services	\$ 245,752	245,032	245,032
47,280	44,711	57,165	6,126	57,993	Contractual Services	45,183	45,183	45,183
23,017	15,148	15,732	7,687	15,148	Supplies and Expense	21,169	21,169	21,169
398,376	691,010	788,790	71,463	691,010	Grants, Contributions & Other	800,983	800,983	800,983
1,215	0	0	0	0	Capital Outlay	0	0	0
\$ 705,278	992,973	1,110,805	248,221	1,006,255	Total Expenditures	\$ 1,113,087	1,112,367	1,112,367
\$ 665,324	960,510	1,065,304	208,602	973,103	Intergov'tl Grants & Aid	\$ 1,069,516	1,068,796	1,068,796
2,083	1,500	1,500	2,618	1,500	Public Charges for Service	1,500	1,500	1,500
2,693	1,520	1,520	(316)	1,520	Miscellaneous Revenue	20	20	20
0	29,443	42,481	0	40,002	Other Financing Sources	42,051	42,051	42,051
\$ 670,100	992,973	1,110,805	210,904	1,016,125	Total Revenues	\$ 1,113,087	1,112,367	1,112,367
\$ 35,178	0	0	37,317	(9,870)	TAX LEVY	\$ 0	0	0

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EMPLOYMENT AND TRAINING

MISSION STATEMENT

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

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

JOB SEEKER AND PUBLIC ASSISTANCE PROGRAMS/SERVICES

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

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

The department also administers food stamps, medical assistance/BadgerCare for all non-elderly and non-disabled individuals and determines eligibility for child care assistance for working parents.

Receipt of food stamps for non-employed adults is contingent upon participation in the FSET Program.

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

Workforce Investment Act (WIA)

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

EMPLOYER PROGRAMS/SERVICES

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

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

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

SENIOR AIDES PROJECT

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

LOGIC MODEL WORKSHEET

Department/Program Name: Employment & Training – Wisconsin Works (W-2)

Contact Name: Mary Lontkowski

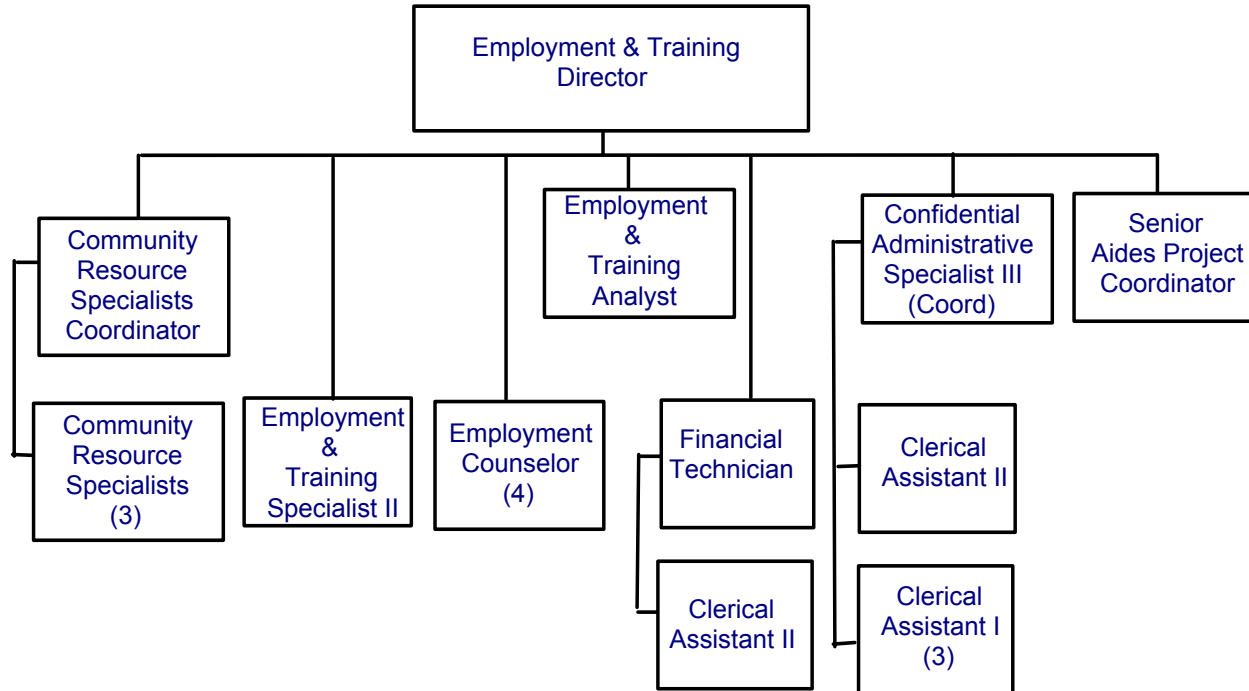
Brief program description: Help low income parents obtain employment

Mission: Help customers obtain employment

Program customer: Low income parents with minor children

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
Staff	Staff determines eligibility for customers	Number of eligible determinations	Customers have a better understanding what it takes to obtain career goals	Customers implement Individual Employability Plan	Customers become financially self-sufficient and no longer need Public Assistance.
Funding Sources	Staff & customer develop Employability Plan for customer	Number of Individual Employability Plans	Customers develop new job skills and employment credentials	Customers demonstrate improved self-confidence in their ability to obtain and sustain employment	
Customers	Staff help customers implement Individual Employability Plan	Number of successful completions of Individual Employability Plans	Customers have a better understanding what employers want in an employee and job expectations	Customers apply new skills to seek and obtain employment	
Equipment	Staff place appropriate customers in Community Service Jobs (CSJ)	Number of customers that complete training	Customers have improved basic education or technical skills	Customers obtain higher paying job	
Employers	Staff and employers provide customers job readiness training	Number of customers that obtain basic education skills (GED)	Customers have a better understanding of process and criteria of Social Security	Customers maintain employment	
Partner Agencies: -Job Service	Staff and educators help customers obtain basic education skills (GED)	Number of customers that complete short term job skills training (i.e. CNA)	Customers better understand what it takes to be successful on the job		
-Children's Service Society of Wisconsin	Staff, educators and employers help customers obtain short term job skill training (i.e. Certified Nursing Assistant)	Number of customers that find employment			
-Wausau Area Hmong Mutual Association	Staff and employers help customers with job search	Number of customers that obtain Social Security benefits			
-Social Services	Staff advocate on customer's behalf for Social Security benefits	Number of customers that receive transportation, child care, food stamps, medical assistance and earned income.			
-Medical Facilities	Staff provide customers assistance with transportation, child care, food stamps, medical assistance, and earned income				
-Schools Public, Private & Technical					
-Child Care Agencies					
-Social Security					
-Non-Profit Agencies					

EMPLOYMENT AND TRAINING



Note: does not include unfunded Community Resources Spec Supervisor

Number of Positions (FTE)	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Union (FTE)	3.00	3.00	16.00	16.00	16.00	16.00	17.00	19.00	8.00	8.00
Non-Union (FTE)	10.00	10.00	8.00	9.00	12.00	12.00	11.00	12.00	11.00	11.00
TOTAL	13.00	13.00	24.00	25.00	28.00	28.00	28.00	31.00	19.00	19.00

EMPLOYMENT AND TRAINING

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

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 1,056,103	1,549,863	1,573,863	927,037	1,573,863	Personal Services	\$ 1,481,059	1,491,059	1,491,059
865,913	631,467	640,467	425,547	631,467	Contractual Services	35,365	35,367	35,367
38,862	44,511	46,511	21,243	46,511	Supplies and Expense	46,410	46,410	46,410
81,382	121,980	129,980	65,143	129,980	Fixed Charges	94,000	94,000	94,000
216,014	264,683	264,683	99,514	264,683	Grants, Contributions & Other	871,200	871,198	871,198
128,717	333,054	333,054	59,252	333,054	Other Financing Uses	408,100	214,752	214,752
\$ 2,386,991	2,945,558	2,988,558	1,597,736	2,979,558	Total Expenditures	\$ 2,936,134	2,752,786	2,752,786
\$ 2,015,631	2,145,868	2,195,868	916,781	2,195,868	Intergov't Grants & Other	\$ 1,630,513	2,269,737	2,269,737
2,678	3,057	3,057	2,264	3,057	Public Charges for Service	2,900	2,900	2,900
42,827	29,800	29,800	0	29,800	Miscellaneous Revenue	31,014	31,014	31,014
128,065	740,121	733,121	80,130	724,121	Other Financing Sources	514,873	422,423	422,423
\$ 2,189,201	2,918,846	2,961,846	999,175	2,952,846	Total Revenues	\$ 2,179,300	2,726,074	2,726,074
\$ 197,790	26,712	26,712	598,560	26,712	TAX LEVY	\$ 756,834	26,712	26,712

ECONOMIC DEVELOPMENT

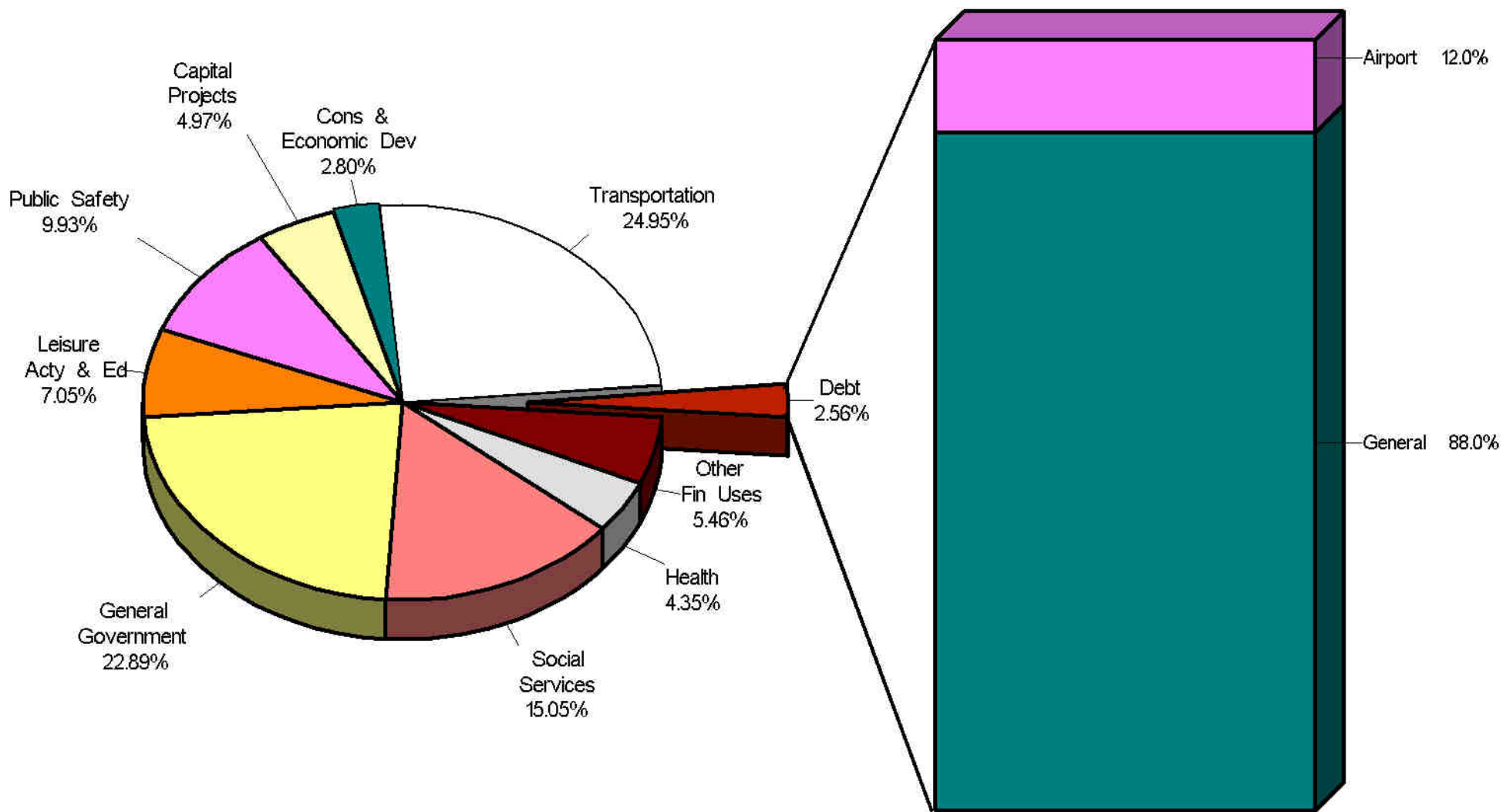
FUND: 100 General Fund
 ORG1: 135 Finance

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 235,000	0	857,375	857,375	857,375	Grants, Contributions & Other	\$ 0	0	0
\$ 235,000	0	857,375	857,375	857,375	Total Expenditures	\$ 0	0	0
\$ 235,000	0	857,375	857,375	857,375	Intergov'tl Grants & Aid	\$ 0	0	0
\$ 235,000	0	857,375	857,375	857,375	Total Revenues	\$ 0	0	0
\$ 0	0	0	0	0	TAX LEVY	\$ 0	0	0

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MARATHON COUNTY

2005 Expense Budget by Activity



Detail by Percentage of Debt Expenses

DEBT REDEMPTION

FUND: 500 Debt Service Fund
 ORG1: 810 Debt Redemption

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 5,066,886	3,915,000	3,929,709	38,295	3,929,709	Debt Service	\$ 4,050,000	3,458,230	3,458,230
699,000	231,245	0	0	0	Other Financing Uses	0	0	0
\$ 5,765,886	4,146,245	3,929,709	38,295	3,929,709	Total Expenditures	\$ 4,050,000	3,458,230	3,458,230
\$ 0	158,000	0	0	50,000	Fines, Forfeits and Penalties	\$ 0	0	0
42,379	50,000	50,000	28,825	0	Public Charges for Service	50,000	50,000	50,000
0	73,245	0	0	0	Intergov't Charges for Service	0	0	0
103,097	0	14,709	49,699	14,709	Miscellaneous Revenue	0	0	0
824,654	0	0	0	0	Other Financing Sources	0	0	0
\$ 970,130	281,245	64,709	78,524	64,709	Total Revenues	\$ 50,000	50,000	50,000
\$ 4,795,756	3,865,000	3,865,000	(40,229)	3,865,000	TAX LEVY	\$ 4,000,000	3,408,230	3,408,230

DEBT REDEMPTION - LIBRARY

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

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 0	0	0	0	0	Debt Service	\$ 0	0	0
125,654	125,654	0	0	0	Other Financing Uses	0	0	0
\$ 125,654	125,654	0	0	0	Total Expenditures	\$ 0	0	0
\$ 0	125,654	0	0	0	Miscellaneous Revenue	\$ 0	0	0
\$ 0	125,654	0	0	0	Total Revenues	\$ 0	0	0
\$ 125,654	0	0	0	0	TAX LEVY	\$ 0	0	0

AIRPORT DEBT REDEMPTION

FUND: 700 Airport
 ORG1: 819 Debt Redemption

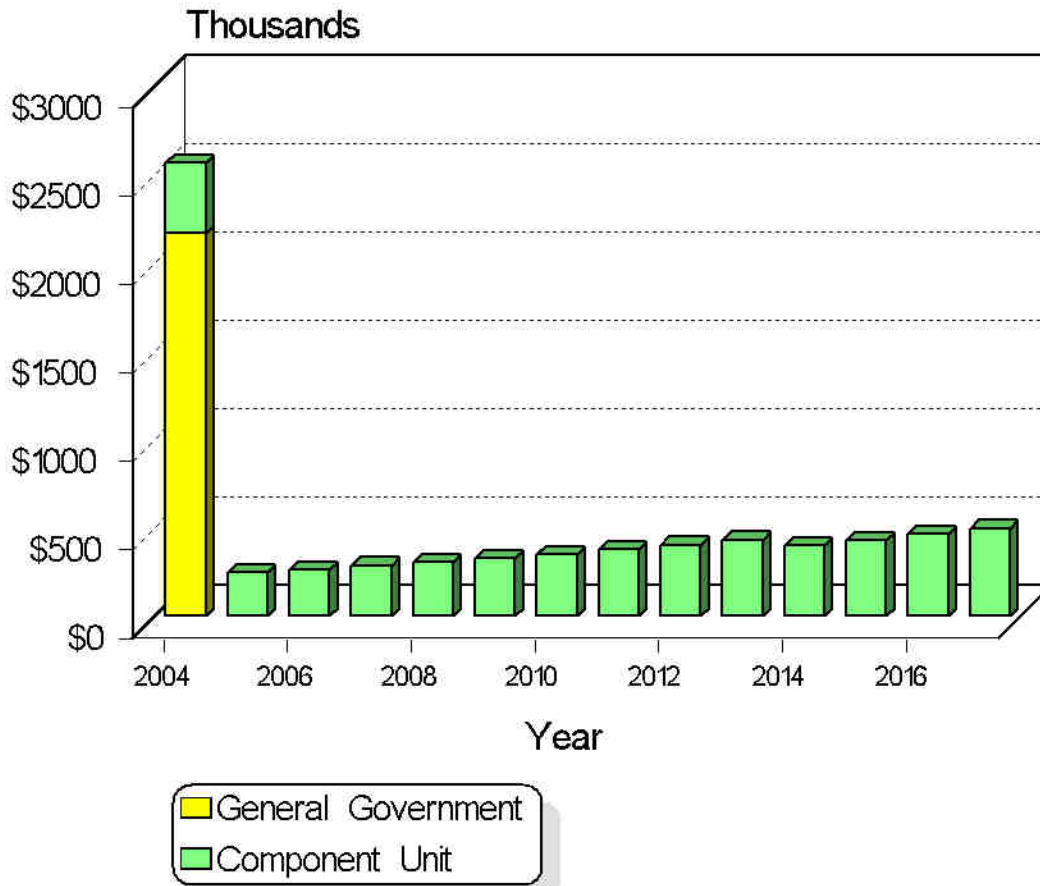
2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 513,046	719,099	719,099	356,669	719,099	Debt Service	\$ 547,825	471,813	471,813
\$ 513,046	719,099	719,099	356,669	719,099	Total Expenditures	\$ 547,825	471,813	471,813
\$ 0	719,099	719,099	0	719,099	Other Financing Sources	\$ 547,825	471,813	471,813
\$ 0	719,099	719,099	0	719,099	Total Revenue	\$ 547,825	471,813	471,813
\$ 513,046	0	0	356,669	0	TAX LEVY	\$ 0	0	0

SOLID WASTE DEBT REDEMPTION

FUND: 750 Solid Waste
 ORG1: 823 Debt Redemption

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 256,293	0	0	0	0	Debt Service	\$ 0	0	0
\$ 256,293	0	0	0	0	Total Expenditures	\$ 0	0	0
\$ 0	0	0	0	0	Other Financing Sources	\$ 0	0	0
\$ 0	0	0	0	0	Total Revenues	\$ 0	0	0
\$ 256,293	0	0	0	0	TAX LEVY	\$ 0	0	0

MARATHON COUNTY ANNUAL PRINCIPAL



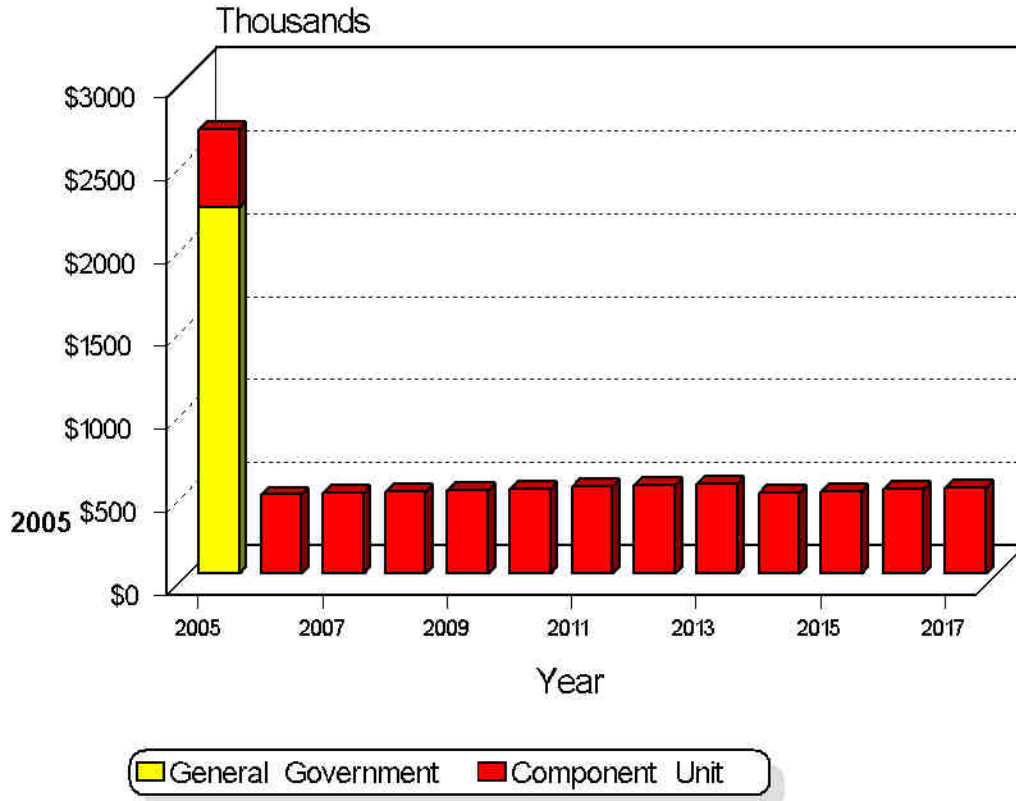
TOTAL PRINCIPAL

Year	Marathon County	Portage County	Total
2005	2,453,300	0	2,453,300
2006	260,000	0	260,000
2007	285,000	0	285,000
2008	305,000	0	305,000
2009	325,000	0	325,000
2010	345,000	0	345,000
2011	375,000	0	375,000
2012	400,000	0	400,000
2013	430,000	0	430,000
2014	395,000	0	395,000
2015	425,000	0	425,000
2016	460,000	0	460,000
2017	495,000	0	495,000
Total	6,953,300	0	6,953,300

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

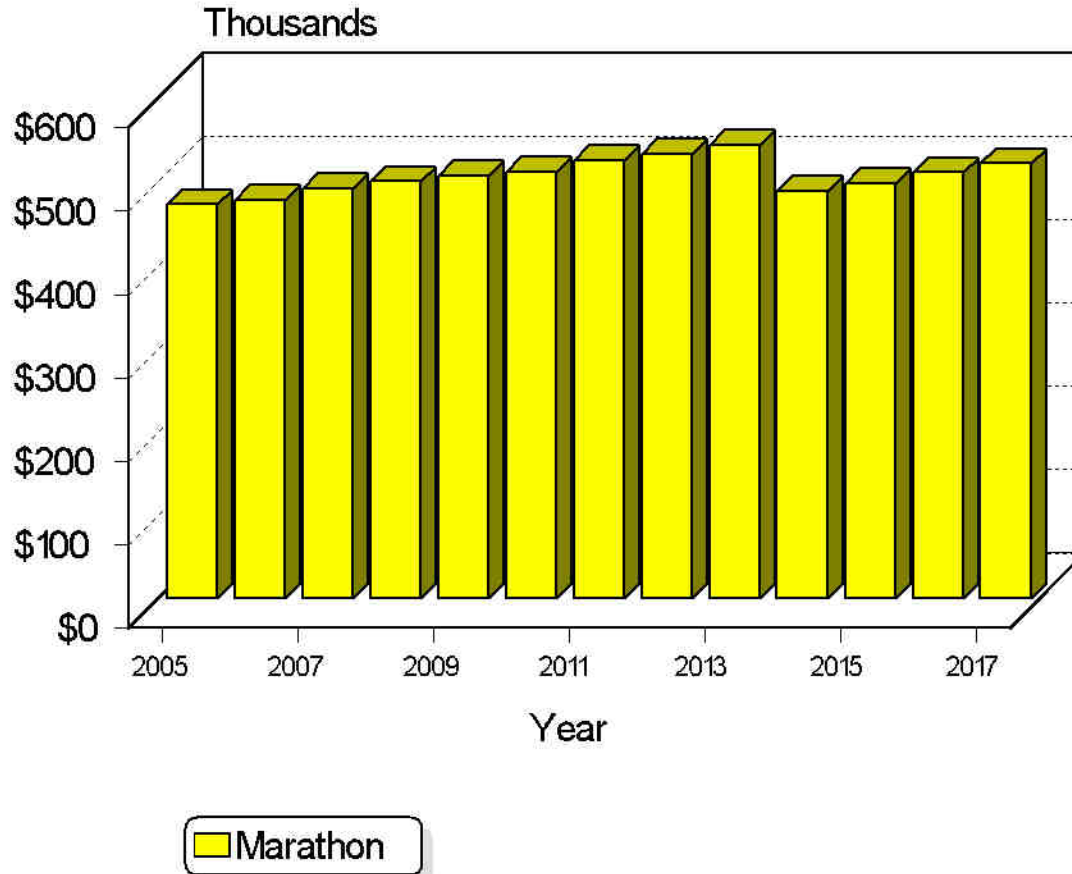
Year	General	Component	Total
2005	2,208,300	471,812	2,680,112
2006	0	477,090	477,090
2007	0	491,298	491,298
2008	0	499,250	499,250
2009	0	505,973	505,973
2010	0	511,310	511,310
2011	0	525,200	525,200
2012	0	532,403	532,403
2013	0	542,860	542,860
2014	0	487,990	487,990
2015	0	497,450	497,450
2016	0	510,138	510,138
2017	0	520,988	520,988
Total	2,208,300	6,573,760	8,782,060

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
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
	6,573,760	0	6,573,760

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 - GENERAL GOVERNMENT
 FOR THE FISCAL PERIODS 2005-2017

<u>YEAR</u>	<u>* 2004A PROM NOTE *</u>	
	<u>PRINCIPAL</u>	<u>INTEREST</u>
2005	2,165,000.00	43,300.00
2006		
2007		
2008		
2009		
2010		
2011		
2012		
2013		
2014		
2015		
2016		
2017		
TOTAL	<u>\$2,165,000.00</u>	<u>\$43,300.00</u>

**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	
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	<u>\$0.00</u>	<u>0.00</u>	<u>4,240,000.00</u>	<u>1,759,022.50</u>	<u>505,000.00</u>	<u>69,737.50</u>	<u>0.00</u>	<u>0.00</u>	<u>6,573,760.00</u>

MARATHON COUNTY, WISCONSIN
 COMPUTATION OF LEGAL DEBT MARGIN
 (UNAUDITED)

Under Wisconsin Statute 67.03(1)(a) County debt is limited to 5% of total equalized valuation of real and personal property. The ratio of bonded debt to equalized value and the net bonded debt per capita are useful indicators of the County's debt position to County management, citizens and investors. The following data illustrates these indicators, limitations and verifies low indebtedness.

Equalized value of real and personal property levied in 2003 (A)	\$	7,640,172,300
Debt limit, 5% of equalized value (Wisconsin statutory limitation)	\$	<u>382,008,615</u>
Amount of debt applicable to debt limitation:		
General obligation promissory notes (B)	\$	10,900,000
Less: Amount available for debt service as of August 31, 2004		<u>(3,963,147)</u>
Total amount of debt applicable to debt margin	\$	<u>6,936,853</u>
Legal debt margin-(debt capacity)	\$	375,071,762
Percent of debt capacity used		1.8%
Ratio of net bonded debt to equalized value		0.001
Net bonded debt per capita	\$	53.85

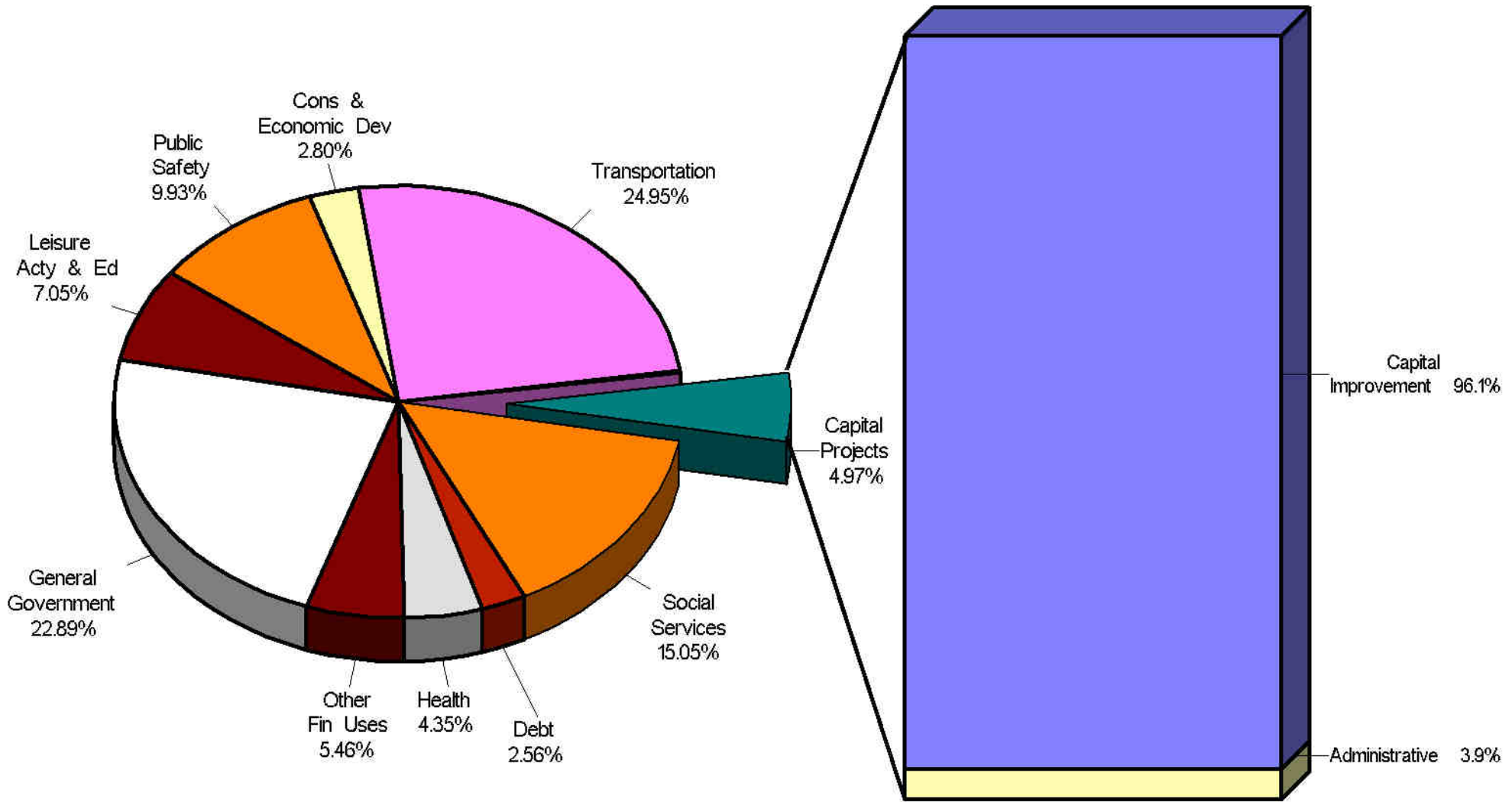
NOTES: (A) Equalized values include the increment value of tax increment districts (TID).

(B) Amount includes Marathon County's portion of the debt for CWA as general obligation debt, even though payments are expected to be paid from the respective revenue sources.

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MARATHON COUNTY

2005 Expense Budget by Activity



Detail by Percentage of
Capital Projects

ADMINISTRATIVE PROJECTS

FUND: General Fund
 ORG1: Improvements

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/04	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 21,897	25,000	53,103	11,278	53,103	Contractual Services	\$ 50,000	50,000	50,000
57,523	140,000	204,937	41,234	205,821	Capital Outlay	70,000	246,501	246,501
3,387,294	0	95,503	0	94,619	Other Financing Uses	0	0	0
\$ 3,466,714	165,000	353,543	52,512	353,543	Total Expenditures	\$ 120,000	296,501	296,501
\$ 0	0	0	4,122	0	Public Charges for Service	\$ 0	0	0
3,000	0	0	0	0	Miscellaneous Revenue	0	0	0
640,345	0	0	0	0	Other Financing Sources	0	0	0
\$ 643,345	0	0	4,122	0	Total Revenues	\$ 0	0	0
\$ 2,823,369	165,000	353,543	48,390	353,543	TAX LEVY	\$ 120,000	296,501	296,501

2001 CAPITAL IMPROVEMENT PROGRAM

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

2003 Prior	2004 Adopted Budget	2004 Modifi1d Budget	Actual 8/31/04	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 991,927	0	0	0	0	Capital Outlay	\$ 0	0	0
1,264,301	0	0	0	0	Other Financing Uses	0	0	0
\$ 2,256,228	0	0	0	0	Total Expenditures	\$ 0	0	0
\$ 19,104	0	0	0	0	Public Charges for Service	\$ 0	0	0
41,252	0	0	0	0	Miscellaneous Revenue	0	0	0
50,000	0	0	0	0	Other Financing Sources	0	0	0
\$ 110,356	0	0	0	0	Total Revenues	\$ 0	0	0
\$ 2,145,872	0	0	0	0	TAX LEVY	\$ 0	0	0

2002 CAPITAL IMPROVEMENT PROGRAM

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

2003 Prior	2004 Adopted Budget	2004 Modifi1d Budget	Actual 8/31/04	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 113,770	0	843,164	32,436	843,164	Contractual Services	\$ 0	0	0
56,647	0	58,354	26,250	58,354	Supplies & Expense	0	0	0
2,797,381	0	2,621,081	1,030,891	2,621,081	Capital Outlay	0	0	0
220,755	0	0	0	0	Other Financing Uses	0	0	0
\$ 3,188,553	0	3,522,599	1,089,577	3,522,599	Total Expenditures	\$ 0	0	0
\$ 402,168	0	0	37,718	0	Miscellaneous Revenue	\$ 0	0	0
0	0	3,522,599	0	3,522,599	Other Financing Sources	0	0	0
\$ 402,168	0	3,522,599	37,718	3,522,599	Total Revenues	\$ 0	0	0
\$ 2,786,385	0	0	1,051,859	0	TAX LEVY	\$ 0	0	0

2003 CAPITAL IMPROVEMENT PROGRAM

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

2003 Prior	2004 Adopted Budget	2004 Modifi1d Budget	Actual 8/31/04	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 15,679	0	0	0	0	Contractual Services	\$ 0	0	0
0	0	0	0	0	Building Materials	0	0	0
2,319,755	0	1,851,626	579,850	1,851,626	Capital Outlay	0	0	0
800,000	0	0	0	0	Other Financing Uses	0	0	0
\$ 3,136,363	0	1,851,626	579,850	1,851,626	Total Expenditures	\$ 0	0	0
\$ 72,510	0	0	0	0	Intergov't Charges for Service	\$ 0	0	0
236,615	0	280,000	29,143	280,000	Miscellaneous Revenue	0	0	0
4,423,585	0	1,571,626		1,571,626	Other Financing Sources	0	0	0
\$ 4,732,710	0	1,851,626	29,143	1,851,626	Total Revenues	\$ 0	0	0
\$(1,596,347)	0	0	550,707	0	TAX LEVY	\$ 0	0	0

2004 CAPITAL IMPROVEMENT PROGRAM

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

2003 Prior	2004 Adopted Budget	2004 Modifi1d Budget	Actual 8/31/04	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 0	0	10,000	26,894	10,000	Contractual Services	\$ 0	0	0
0	100,000	100,000	15,388	100,000	Supplies & Expenses	0	0	0
0	8,600,072	15,517,894	1,228,783	6,617,240	Capital Outlay	0	0	0
\$ 0	8,700,072	15,627,894	1,271,065	6,727,240	Total Expenditures	\$ 0	0	0
\$ 0	0	0	6,923	0	Public Charges for Service	\$ 0	0	0
0	0	73,244	73,244	73,245	Intergov't Charges for Service	0	0	0
0	0	135,654	185,476	135,654	Miscellaneous Revenue	0	0	0
543,341	8,700,072	15,418,996	5,975,000	6,518,341	Other Financing Sources	0	0	0
\$ 543,341	8,700,072	15,627,894	6,240,643	6,727,240	Total Revenues	\$ 0	0	0
\$ (543,341)	0	0	(4,969,578)	0	TAX LEVY	\$ 0	0	0

2005 CAPITAL IMPROVEMENT PROGRAM

FUND: 600 Capital Improvements Program
 ORG1: 970 2005 Capital Projects

2003 Prior	2004 Adopted Budget	2004 Modifi1d Budget	Actual 8/31/04	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 0	0	0	0	0	Capital Outlay	\$ 6,993,644	7,128,644	7,328,644
0	0	0	0	0	Other Financing Uses	0	0	0
\$ 0	0	0	0	0	Total Expenditures	\$ 6,993,644	7,128,644	7,328,644
\$ 0	0	0	0	0	Taxes	\$ 0	0	200,000
0	0	0	0	0	Miscellaneous Revenue	0	135,000	135,000
0	0	0	0	0	Other Financing Sources	6,993,644	6,993,644	6,993,644
\$ 0	0	0	0	0	Total Revenues	\$ 6,993,644	7,128,644	7,328,644
\$ 0	0	0	0	0	TAX LEVY	\$ 0	0	0

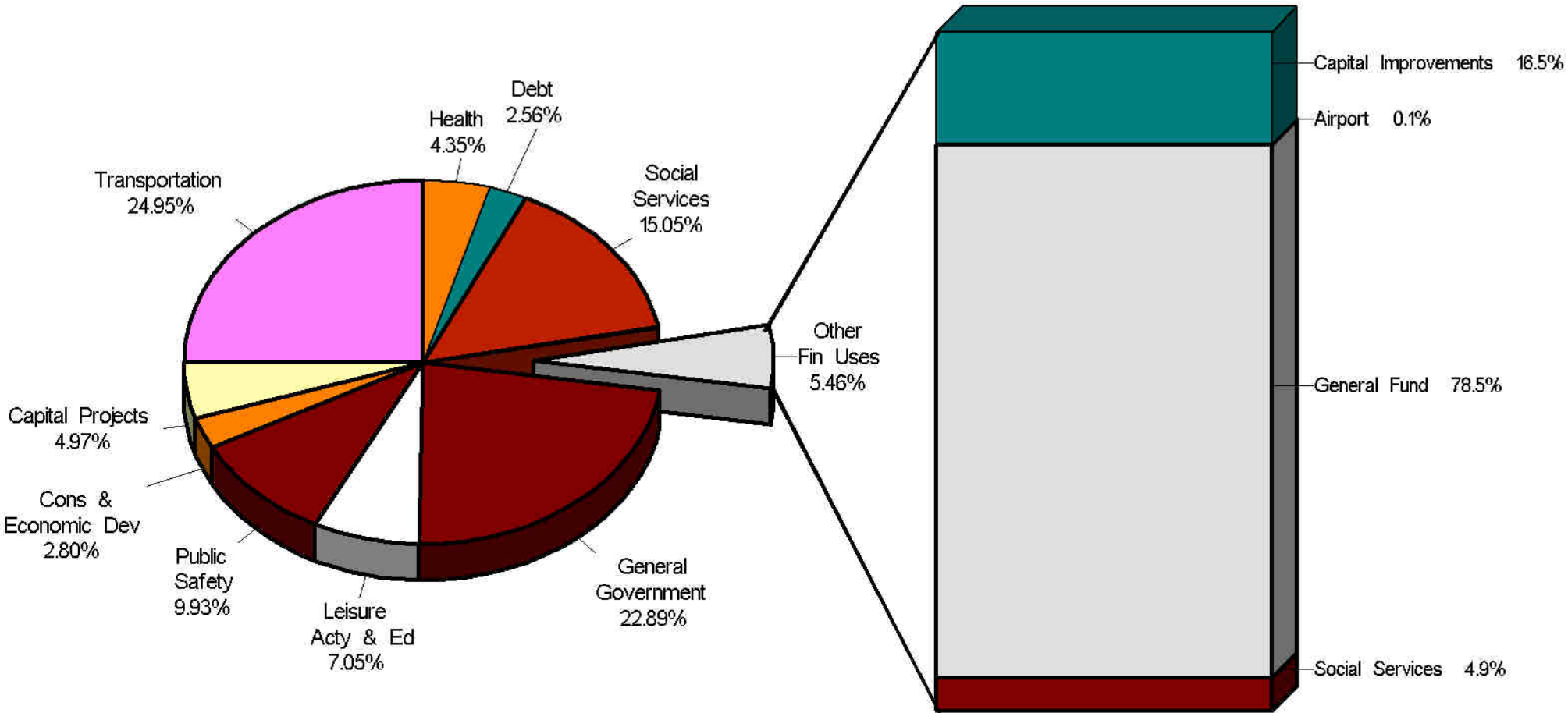
UNIVERSITY CONSTRUCTION

FUND: 622 University Construction
 ORG1: 923 University Construction

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 2,484	0	0	885	0	Contractual Services	\$ 0	0	0
613,213	0	0	0	0	Capital Outlay	0	0	0
\$ 615,697	0	0	885	0	Total Expenditures	\$ 0	0	0
\$ 4,632	0	0	1,587	0	Miscellaneous Revenue	\$ 0	0	0
\$ 4,632	0	0	1,587	0	Total Revenues	\$ 0	0	0
\$ 611,065	0	0	(702)	0	Fund Balance	\$ 0	0	0

MARATHON COUNTY

2005 Expense Budget by Activity



Detail by Percentage of
Other Finance Uses

OTHER FINANCE SOURCES/USES

2003 Prior	2004 Adopted Budget	2004 Modified Budget	Actual 8/31/2004	2004 Estimated	Category	2005 Requested Budget	2005 Recommended Budget	2005 Adopted Budget
\$ 3,473,233	8,561,528	8,775,955	8,775,071	8,775,071	General Fund	\$ 6,578,224	6,578,224	6,578,224
232,091	491,022	500,022	222,470	500,022	Social Services	409,522	409,522	409,522
824,654	0	0	0	0	Debt	0	0	0
2,285,056	8,693,650	9,513,315	9,513,315	9,513,315	Capital Improvements	0	1,386,220	1,386,220
489,861	497,684	497,684	497,684	497,684	Airport	5,898	5,898	5,898
344,678	124,465	124,465	533,165	124,465	Landfill	0	0	0
100,000	0	0	0	0	Highway	0	0	0
200,000	0	100,000	100,000	100,000	Highway Road Improvement	0	0	0
\$ 7,949,573	18,368,349	19,511,441	19,641,705	19,510,557	Other Financing Uses	\$ 6,993,644	8,379,864	8,379,864
\$ 765,479	30,370	61,215	60,331	60,331	General Fund	\$ 0	0	0
170,754	417,804	426,804	149,252	426,804	Social Services	0	0	0
824,654	0	0	0	0	Debt	0	0	0
4,216,926	8,700,072	8,900,654	8,900,654	8,900,654	Capital Improvements	6,993,644	6,993,644	6,993,644
512,582	401,988	401,988	401,988	401,988	Airport	0	0	0
344,678	124,465	124,465	533,165	124,465	Landfill	0	0	0
0	0	800,000	800,000	800,000	Highway	0	0	0
1,100,000	8,693,650	8,796,315	8,796,315	8,796,315	Highway Road Improvement	0	1,386,220	1,386,220
14,500	0	0	0	0	Property & Casualty	0	0	0
\$ 7,949,573	18,368,349	19,511,441	19,641,705	19,510,557	Other Financing Sources	\$ 6,993,644	8,379,864	8,379,864

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

TABLE I

LEVY YEAR	SETTLEMENT YEAR	TOTAL EQUALIZED VALUE(A)	PERCENT CHANGE	INCREMENT VALUE OF TAX INCREMENT DISTRICTS (TID)	TOTAL EQUALIZED VALUE MINUS TIDS (B)	PERCENT CHANGE
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
2004	2005	7,640,172,300	6.82	266,425,050	7,373,747,250	6.40

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

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

TABLE III

**NUMBER OF MARATHON COUNTY EMPLOYEES
EFFECTIVE 1/1/05**

Ordinance/Union	Number of Positions Included In Unit	Term
Management Personnel Ordinance (Nonunion)	113	1/1/05 to 12/31/05
Library Management Personnel Ordinance (Nonunion)	26	1/1/05 to 12/31/05
Courthouse Office and Technical Union, AFSCME Local 2492-E	228	1/1/03 to 12/31/05
Courthouse Professional Employees Union, AFSCME Local 2492-D	41	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	26	1/1/03 to 12/31/05
Park Recreation Forestry Dept Employees Union, AFSCME Local 1287	30	1/1/03 to 12/31/05
Highway Department Employees Union, AFSCME Local 326	71	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	47	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	20	1/1/03 to 12/31/05
TOTALS	770	

#This is not the same as full time equivalents.

GLOSSARY

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

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

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

ADAMH: Alcohol, Drug Abuse, Mental Health

AFDC: Aid to Families with Dependent Children

AGAP: Organization's Name

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

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

ALTS: Aging and Long Term Support

APPROPRIATION: An authorization made by the County Board which permits officials to incur obligations against and to make expenditures of

governmental resources for specific purposes. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

ARM: Associate in Risk Management

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

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

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

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

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

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

CAFR: Comprehensive Annual Financial Report

CAN: Child Abuse and Neglect

CAPITAL OUTLAY: Capital equipment, capital improvements

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

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

CARF: Child at Risk Field

CASC: Categorical Allocation for Services to Children

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

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

CASI: Community Alcoholism Services, Inc.

CBRF: Community Based Residential Facility

CIP IA: Community Integration Program (Entitlement)

CIP IB: Community Integration Program (Entitlement)

COBRA: Consolidated Omnibus Budget Reconciliation Act

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

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

COP: Community Options Program

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

CRISIS/EPU: Evaluation and Psycho Therapy Unit

CS: Community Services

CSDS: Child Support Data System

CSP: Community Support Program

CVSO: County Veterans Services Officer

CYF: Children, Youth and Families

DATCP: Department of Agriculture, Trade and Consumer Protection

DD: Developmental Disability

DEBT SERVICE: Principal redemption, interest and other debt service

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

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

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

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

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

DHIA: Dairy Herd Improvement Association

DHS: Department of Human Services

EEO: Equal Employment Opportunity

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

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

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

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

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

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

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

FCW IV-B: Federal Child Welfare

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

FINANCIAL REPORTING: One of the major functions of the Finance Department is the production of two (2) major reports during the year. There are, of course, other reports but two (2) of these documents are of major

importance, these are the Comprehensive Annual Financial Report (CAFR) also known as the annual audit and the Financial Plan and Information Summary also known as the annual budget. We have many other reports that are of significant importance like the Single Audit and Tax 16 Report. Most of our documents are available for view on the Internet at www.co.marathon.wi.us/departments/finance/detail.

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

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

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

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

FS FRAUD: Food Stamp FRAUD

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

G. I. S.: Geographic Information Survey

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

GPR: (State) General Purposes (Program) Revenue

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

IBNR: Incurred But Not Reported

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

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

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

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

INTERGOVERNMENTAL REVENUE: Revenue received from another government in the form of grants and shared revenues. These contributions are made to local governments from the State and Federal governments outside the County and are made for specified purposes.

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

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

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

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

LCD: Land Conservation Department

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

LICENSES & PERMITS: Licenses and permits

LIEAP: Low Income Energy Assistance Program

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

LSS: Lutheran Social Services

LTE: Limited Term Employee

MA FRAUD: Medical Assistance FRAUD

MIS: Management Information Services (Systems)

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

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

OBRA: Omnibus Budget Reconciliation Act

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

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

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

OTHER FINANCING SOURCES: Transfer from contingency, general obligation long-term debt, depreciation provided on capital projects, transfers from other funds and transfers from fund balance

PERSONAL SERVICES: Salaries, wages, employee benefits and employer contributions

PHS: Preventive Health Services

PRIMA: Public Risk Insurance Management Association

PRIOR YEAR FUNDS: Unexpended funds from previous years which are placed in current year budget for purchase of goods or services.

PUBLIC CHARGES FOR SERVICES: User charges set up by departments to pay for such services as: general government, public safety, highway and related facilities, other transportation, Health, Social Services, culture recreation, public areas, education, conservation, economic development and protection of the environment

PURCHASED SERVICES: Expenditure items for all services contracted for directly or indirectly by outside agencies. These include postage, telephone, utilities, subscriptions, insurance (except workers' compensation), etc.

REVENUE: Funds that the government receives as income. It includes such items as Taxes, Intergovernmental Grants & Aid, Licenses & Permits, Public Charges for Services, Intergovernment Charges for Services, Miscellaneous Revenue and Other Financing Sources

RFP: Request for Proposal(s)

S.A.R.A.: Superfund Amendment Reauthorization Act

SCS/ACP: Soil Conservation Service/Agricultural Conservation Program

SEAP: SouthEast Asian Program

SIR: Self Insured Retention

SPECIAL REVENUE FUND: Special revenue funds are used to account for the proceeds from specific revenue sources that are legally restricted to expenditures for specific purposes.

SSI: Supplemental Security (Social) Income

SUPPLIES: Items of expenditure for all expendable supplies as well as durable items which cost less than \$1500.

SUPPLIES & EXPENSE: Office supplies, publications, subscription, dues, travel, operating supplies, repair & maintenance - other, Other supplies & expenses

TAX LEVY: The total amount to be raised by general property taxes for operating and debt service purposes specified in the County Board Adopted Budget.

TAX RATE: The amount of taxes levied for each \$1,000 of equalized valuation.

TAX INCREMENTAL DISTRICT: A district created by local governments under State Statute whereby public improvement expenditures within the

district are financed by the levy on the incremental increase in property values.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

TAXES: Real & Personal Property, retail sales & use and interest and penalties on taxes

TITLE XIXMA: TITLE 19 Medical Assistance - Usually Aging

TPL MA FUNDS: Third Party Liability Medical Assistance

USER CHARGE: The payment for direct receipt of a public service by the party benefiting from the service.

UST: Underground Storage Tank

W-2: Wisconsin Works Program (Replaces AFDC in 1997)

WCA: Wisconsin Counties Association

WCFOA: Wisconsin Counties Finance Officers Association

WCSEA: Wisconsin Child Support Enforcement Association

WEJT: Work Experience and Job Training program

WEOP: Wisconsin Employment Opportunity Program

WGFOA: Wisconsin Government Finance Officers Association

WMMIC: Wisconsin Municipal Mutual Insurance Company

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