

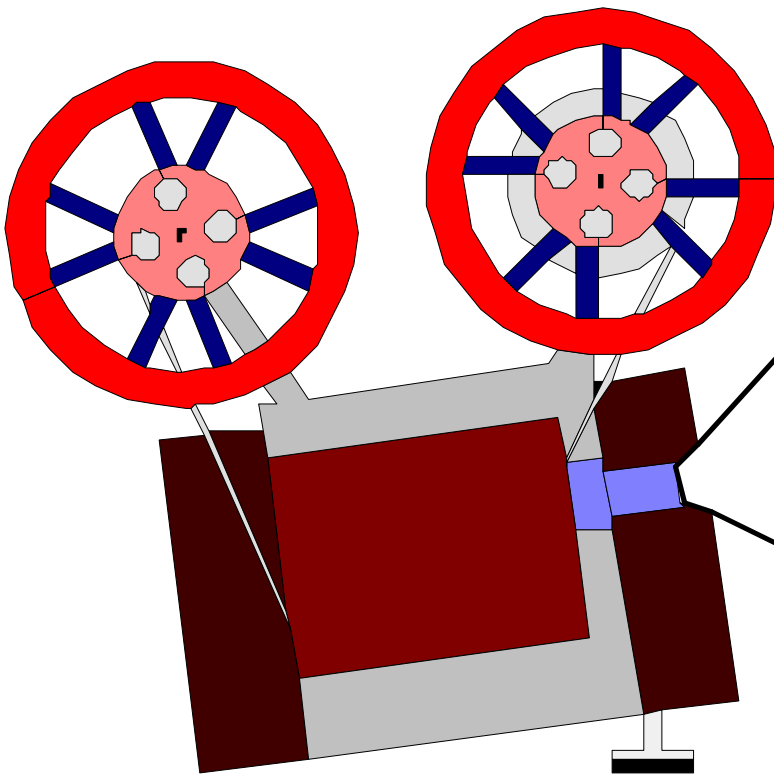


**2006 ANNUAL BUDGET**

FINANCIAL PLAN  
and  
INFORMATION SUMMARY for  
MARATHON COUNTY,  
WISCONSIN

# 2006 ANNUAL BUDGET

Presented by  
Mort McBain, County Administrator  
Presented to  
Marathon County Board of Supervisors  
on November 10, 2005  
Prepared in cooperation with  
The Finance and Property Committee and  
The Finance Department  
Kristi Kordus, Finance Director





**2004-2006 Marathon County Board of Supervisors**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Marathon  
Wisconsin**

For the Fiscal Year Beginning

**January 1, 2005**

Handwritten signature of Nancy L. Zjelle.

President

Handwritten signature of Jeffrey R. Egan.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to County of Marathon, Wisconsin for its annual budget for the fiscal year beginning January 1, 2005. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

## The Naming of Marathon County

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

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

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

Darius coveted Greece.

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

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

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

The Athenians refused.

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

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

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

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

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

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

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

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

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

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

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

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

Contributed by Don Bronk, retired Marathon County employee

# TABLE OF CONTENTS

## INTRODUCTION

	<b>Pages</b>
<b>SECTION A</b>	
Administrator's Budget Message .....	1 - 22
Organization Page .....	23 - 25
Budget and Financial Policies and Highlights .....	26 - 36
2006 Budget and Property Tax Levy Resolution.....	37 - 39
Revenue Budget Summary by Fund .....	40
Revenue Budget - Category by Fund .....	41
Revenue Budget Summary by Fund and Department .....	42 - 43
Expense Budget Summary by Fund .....	44
Expense Budget - Activity by Fund .....	45
Expense Budget Summary by Fund and Department.....	46 - 47
Revenue Budget History by Category.....	48
Revenue Budget by Category Chart .....	49
Revenue Budget by Category in Class .....	50 - 51
Expense Budget History by Activity .....	52
Expense Budget by Activity Chart.....	53
Expense Budget by Agency within Activity .....	54 - 55
Table of Equalized Value and Tax Rates - Last Fifteen Fiscal Years .....	56
Equalized Value and Tax Rate Chart.....	57
Tax Levy and Rate Chart .....	58
Equalized Value Chart .....	59
Tax Levy Chart .....	60
Tax Rate Chart .....	61
Municipalities Tax Rate and Levy Comparison .....	62 - 63
Five Year Departmental Budget Comparison .....	64 - 72
Five Year Support for Other Agencies Budget Comparisons.....	73 - 75

## GENERAL GOVERNMENT

### SECTION B

General Government Expense Chart.....	1
County Board of Supervisors .....	2 - 4
Clerk of Circuit Courts.....	5 - 8
Medical Examiner .....	9 - 13
County Administrator .....	14 - 18
Contingency .....	19
Justice System Alternatives .....	20
County Clerk.....	21 - 26
Employee Resources Department.....	27 - 31
Finance .....	32 - 37
General County Insurance .....	38
Support to Other Agencies .....	39
Insurance .....	40 - 41
Treasurer/Property Description.....	42 - 47
Corporation Counsel.....	48 - 53
District Attorney .....	54 - 59
Register of Deeds .....	60 - 64
Conservation, Planning & Zoning Department.....	65 - 72
Building Maintenance .....	73 - 77

## PUBLIC SAFETY

### SECTION C

Public Safety Expense Chart .....	1
Sheriff Administration.....	2 - 9
Emergency Management.....	10 - 12
Adult Correctional.....	13
Juvenile Detention Facility .....	14 - 15
Shelter Home .....	16 - 17

## TRANSPORTATION

### SECTION D

Transportation Expense Chart.....	1
-----------------------------------	---



Highway Department .....	2 - 8
Central Wisconsin Airport .....	9 - 12

## HEALTH

### Section E

Health and Landfill Expense Chart .....	1
Health Department.....	2 - 6
Solid Waste.....	7 - 9

## SOCIAL SERVICES

### Section F

Social Services Expense Chart.....	1
Social Services Department.....	2 - 7
Child Support .....	8
Aging and Disability Resource Center .....	9 - 14
Veterans Service .....	15 - 19

## LEISURE ACTIVITIES & EDUCATION

### Section G

Leisure Activities & Education Expense Chart.....	1
Library .....	2 - 6
Park, Recreation & Forestry.....	7 - 12
Park Land and Products.....	13
Fairground Maintenance .....	14
Snowmobile/ATV.....	15
Cross Country Ski Trail .....	16
University of Wisconsin Extension .....	17 - 22
Special Education .....	23 - 27

## CONSERVATION & ECONOMIC DEVELOPMENT

### SECTION H

Conservation & Economic Development Expense Chart.....	1
Forestry Grants.....	2 - 4
Segregated Land.....	5

Land Conservation Grants .....	6
Employment and Training .....	7 - 12
Economic Development .....	13

## DEBT SERVICE

### Section I

Debt Service Expense Chart.....	1
Debt Redemption .....	2
Debt Redemption - Library .....	3
Airport Debt Redemption .....	4
Debt Service Requirements Chart Airport.....	5
Required Payments - Component Units.....	6
Computation of Legal Debt Margin .....	7

## CAPITAL PROJECTS

### Section J

Capital Projects Expense Chart.....	1
Operating Impact of Capital Projects .....	2
2006 CIP Projects Detail.....	3
Administrative Projects .....	4
2002 Capital Improvement Program .....	5
2003 Capital Improvement Program .....	6
2004 Capital Improvement Program .....	7
2005 Capital Improvement Program .....	8
2006 Capital Improvement Program .....	9

## OTHER FINANCE SOURCE/USES

### Section K

Other Finance Uses Chart .....	1
Other Finance Source/Uses.....	2

## STATISTICAL/GLOSSARY/INDEX

### SECTION L

#### Statistical

Reporting Entity and Economic Conditions .....	1
Population and Labor Force Charts .....	2
Equalized Value of Taxable Property - Last Ten Fiscal Years .....	3
Equalized Value by Class of Property .....	4
Building Permits Issued.....	5
Miscellaneous Statistics .....	6
Major Employers in Marathon County .....	7
Number of Marathon County Employees .....	8
Glossary .....	9 - 15
Index .....	16 - 17

**THIS PAGE LEFT BLANK INTENTIONALLY**



# COUNTY OF MARATHON

COURTHOUSE

500 FOREST STREET

WAUSAU, WISCONSIN 54403-5568

TO: The Honorable Marathon County Board of Supervisors

FROM: Mort McBain, County Administrator

DATE: October 24, 2005

SUBJECT: 2006 BUDGET MESSAGE

---

I am pleased to present this Financial Plan and 2006 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 2006 will be voted upon at the November 10 meeting of the County Board. This document represents my recommendations for the operating budget for the year 2006, including funding for the 2006 Capital Improvement Program (CIP).

## **GENERAL OVERVIEW OF THE BUDGET PROCESS**

This has been a challenging year for the budget because of all the issues with the state. This year again we started the budget process with the Finance & Property Committee and County Board developing some preliminary budget assumptions. The primary goal of these meetings was to agree upon certain assumptions and limitations that were expected to be imposed by the state. For example, we agreed to a target increase in the levy of 3.1%. In the event that that new construction would come in at more than 3.1%, we would have some flexibility in where we would reduce services or programs. We also agreed that we should target a reduction of approximately 10 FTE positions in the work force to reduce the base budget for future years. Using those budget assumptions, 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 only new construction, approximately 3.1% instead of the total 5.6% that is available. 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 24 and 25, the entire County Board will review the budget with the Finance and Property Committee. On Tuesday, November 8, at 8:00 p.m. the County Board will hold a Public Hearing on the proposed budget, and finally, on Thursday, November 10, at 2:00 p.m., the County Board will approve the proposed budget, including funding for the 2006 Capital Improvement Program.

## **TAX RATE FREEZE AND EQUALIZED VALUATION**

In 2006, for the first time, all counties will be required to operate under a state-imposed levy limit (new construction or 2%, whichever is higher) in addition to the existing tax rate freeze. For Marathon County, new construction came in at 3.1%, although equalized value came in higher. We can only use the 3.1% for the overall increase to the levy, which does allow us some additional dollars to cover our increasing operations costs for labor, materials and supplies. The Administrator's recommended budget includes the 3.1% increase in new construction, but our operating rate remains at \$5.31 per thousand .

## **STATE BUDGET CHANGES**

The biggest change from the state is the imposition of a levy limit, which holds down our increase in the overall levy to new construction, which is 3.1% in our case. On page A-6 you will see that state shared revenue coming to Marathon County in 2006 will be \$5,617,191, a decrease of \$69,655. This decrease is because of the utility tax rate formula, since the base amount of shared revenue remains identical to 2005. We experience budget problems as a County when we are required to provide the same service levels in state-mandated programs, yet the state does not even keep up with minimum adjustments to the shared revenue distribution. This is especially difficult in human services program areas and other major state-required programs such as the Health Care Center.

The Health Care Center has reported that IGT (Intergovernmental Transfer Program) dollars it receives will be reduced in 2006. IGT funding is not keeping 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 IGT program entirely, which would add significantly to our deficit situation at the nursing home. Once again the nursing home and 51.42 programs will require a substantial increase in County funding to remain solvent, or continue to run at a deficit in 2006. This year the Governor also vetoed out the small increase for nursing home funding. While the Assembly voted to override the veto and restore the funding, the Senate did not. We have arrived at the stage where we need to conduct a thorough review of all programs and services at North Central Health Care Facilities, including the nursing home, and this study is just beginning and will continue into 2006.

We will be in our 9th year of administering the W-2 program, but funding for the W-2 program remains a cause for concern in the future. We have already made reductions in the contracted services for the Department of Employment and Training, reduced the employees, 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 we recently agreed with DOT to reduce our state highway sections by 2 (from 18 to 16), which will bring about a reduction in the level and quality of winter snow-plowing on the state highways in the county. We are seriously concerned over the state's ongoing 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 was a proposal developed originally by Wisconsin's Department of Health and Family Services, but we are very concerned that the appropriate level of funding for this program may not be available due to budget difficulties at the state level. 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 many times already, the state is heading into the 2<sup>nd</sup> year of the biennium with another potential deficit. The state continues to under-fund county programs and services, resulting in even greater shortfalls for state mandated programs. The state legislature has already imposed a levy limit (though not as severe as originally anticipated), but the potential for a much stricter “TABOR” initiative on local government is still very much alive. TABOR 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.

### **CHANGES IN F.T.E. POSITIONS AND COUNTY EMPLOYMENT**

Overall positions have decreased for 2006. In most cases these reductions in positions are from anticipated retirements, but in some cases there is a reduction in grant dollars or State funds that have required position reductions. 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 2006.

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 was given additional authority in 2005 to oversee all position reductions, and together with staff are close to meeting the basic goal of reducing permanent positions by approximately 10 FTE’s by July 1, 2006.

**MARATHON COUNTY: FULL TIME EQUIVALENT EMPLOYEES**

	2001	2002	2003	2004	2005	2006	+ Incr -Decr.	See Note
ADRC	34.59	38.09	35.34	30.88	32.28	30.28	-2.00	(1)
Building & Maintenance	19.50	19.50	18.50	18.70	18.70	18.70		
Clerk of Courts	39.00	39.00	39.00	39.00	39.00	39.00		
Conservation Planning Zoning	27.00	28.00	26.00	25.00	25.00	24.00	-1.00	(2)
Corporation Counsel	7.75	7.75	6.50	6.50	6.50	6.50		
County Administrator	2.00	3.00	4.00	4.00	4.00	4.00		
County Clerk	5.00	5.00	5.00	5.00	5.00	5.00		
District Attorney	20.50	20.50	21.50	20.50	22.50	22.00	-.50	(3)
Employee Resources	5.43	5.80	4.80	4.80	4.80	4.80		
Employment & Training	28.00	28.00	31.00	19.00	19.00	18.00	-1.00	(4)
Finance	10.00	11.00	11.00	11.00	11.00	10.25	-.75	(5)
Health	40.25	39.85	38.65	41.45	42.95	43.20	.25	(6)
Highway	89.00	89.00	81.00	82.00	82.00	80.00	-2.00	(7)
Library	57.35	57.35	56.48	54.10	54.10	55.10	1.00	(8)
Medical Examiner	1.00	1.00	1.00	1.00	1.00	1.00		
Park Recreation & Forestry	46.50	46.50	50.50	45.50	46.50	45.00	-1.50	(9)
Register of Deeds	8.00	8.00	8.00	8.00	8.00	8.00		
Sheriff	176.50	177.50	174.50	174.00	174.00	173.00	-1.00	(13)
Social Services	106.38	106.38	104.88	112.88	114.13	114.63	.50	(10)
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	11.25	11.05	10.05	11.50	10.95	10.30	-.65	(11)
Veterans	3.00	3.00	3.00	3.00	3.00	3.00		
<b>Discretely Presented Components Units</b>								
Central WI Airport	21.10	21.10	21.10	20.10	20.10	21.10	1.00	(12)
<b>Total</b>	<b>768.10</b>	<b>775.37</b>	<b>760.80</b>	<b>746.91</b>	<b>753.51</b>	<b>745.86</b>	<b>-7.65</b>	
Special Education	99.00	99.00	91.00	90.00	89.00	89.00		

<b>NOTE</b>	
(1)	Abolished 1 FTE grant-funded Program Manager and .75 FTE grant-funded Caregiver Outreach Coord and .75 FTE grant-funded Adult Day Services Caregiver; and expand grant-funded .50 to 1 FTE Social Worker
(2)	Abolished 1 FTE Clerical Asst II
(3)	Abolished .5 FTE Office Aide
(4)	Removed 1 FTE vacant grant-funded SR Aides Project Coord, 1 FTE vacant grant-funded E&T Analyst and 1 FTE vacant grant-funded E&T Spec II; created 1 FTE grant-funded Com Resources Spec and 1 FTE grant-funded program Manager-DET
(5)	Abolished 1 FTE Clerical Assistant I and expanded .50 to .75 FTE Accounting Asst I
(6)	Expanded .75 to 1 FTE Clerical Asst I
(7)	Abolished 1 FTE Hwy Patroller and by 7/1/06 abolish 1 FTE Asst Hwy Superintendent
(8)	Established 1.75 FTE positions for Hatley Branch, expanded .50 Page to .75 Page and by 4/1/06 abolish 1 FTE Librarian I
(9)	Abolished 1 FTE Snowmobile/ATV Coord and .50 FTE Park Maintainer II
(10)	Established 1 FTE partially grant-funded Economic Sup Spec and did not fund .5 Clerical Asst I
(11)	Reduced .65 FTE State Employees
(12)	Established 1 FTE grant-funded Airport Maint Mech/Helper
(13)	Abolish 1 FTE Shelter Home Supervisor

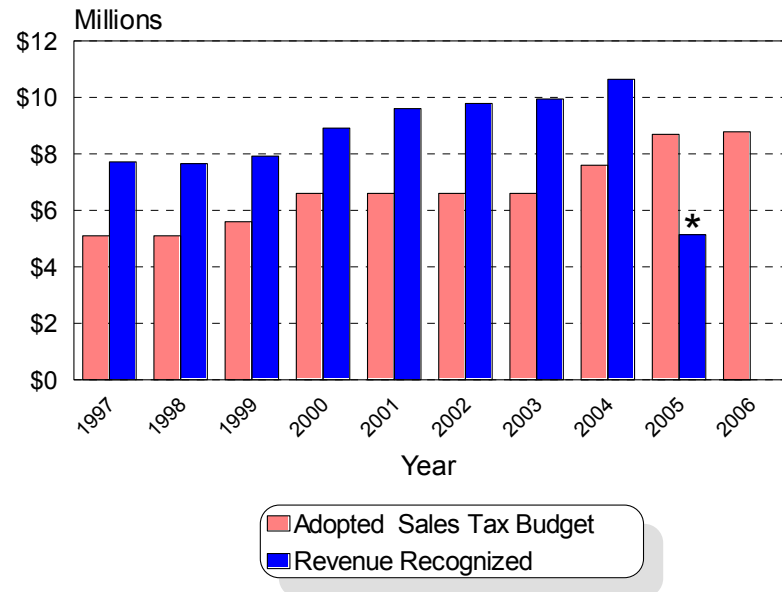


## SALES TAX

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 2005 sales tax revenues have remained relatively flat, and we would expect only a very slight increase for the 2006 collections.

For 2006 we will be designating \$8,785,000 million of sales tax for the base operating budget. For the 2006 CIP budget, we used approximately \$7 million in fund balance, some of which came from “underestimated” sales tax in the 2004 budget.

Budget Year	Adopted Sales Tax Budget	Sales Tax in General Fund Budget	Sales Tax in CIP Budget	Actual Sales Tax Collected
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	10,640,547
2005	8,690,000	8,490,000	200,000	5,141,604
2006	8,785,000	8,785,000	0	N/A



\*Through 8/31/2005 (6 months),

## STATE SHARED REVENUE

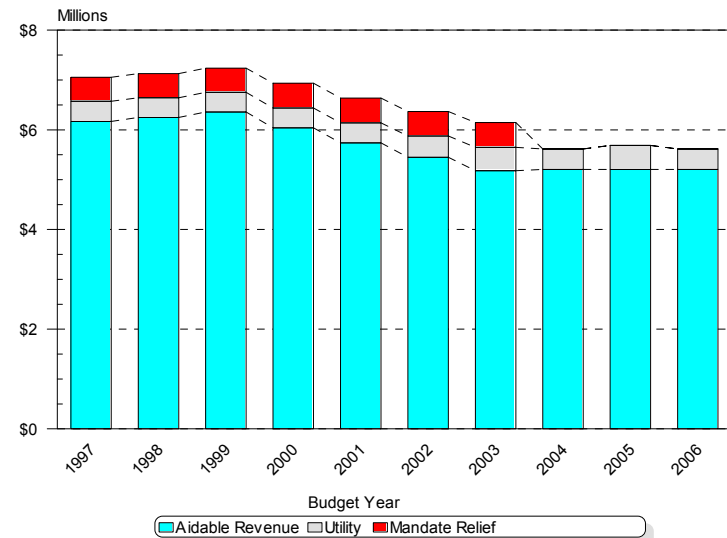
Chapter 79 of the Wisconsin Statutes explains several broad objectives in the state shared revenue formula:

1. Counties use state shared revenues to finance local expenditures which in turn reduces the amount needed to be raised from property taxes thereby providing property tax relief.
2. Compensate local units of government for taxes on certain public utility property that is not taxed locally.

Previous to 2004 the formula below shows how shared revenue was calculated based on aidable revenue and mandate relief: In addition an annual ad valorem payment for utility property that is located in the county that is taxed by the state is included in the formula. The largest portion of the formula is based on aidable revenues, composed of a three year average of local purpose revenues times 85% of the ratio of our per capita equalized value to the state average per capita equalized value.

As of 2004, the formula provides a base shared revenue payment which has been the same for 3 years and the utility payment. While we are certainly grateful for the funding, the state does not keep pace with normal inflationary increases which means the annual payment does not pay for fixed increases in costs.

Budget Year	Aidable Revenue	Utility	Mandate Relief	Total
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	5,205,718	412,415	0	5,618,133
2005	5,205,780	481,066	0	5,686,846
2006	5,205,780	411,411	0	5,617,191



## FUND BALANCE POLICY

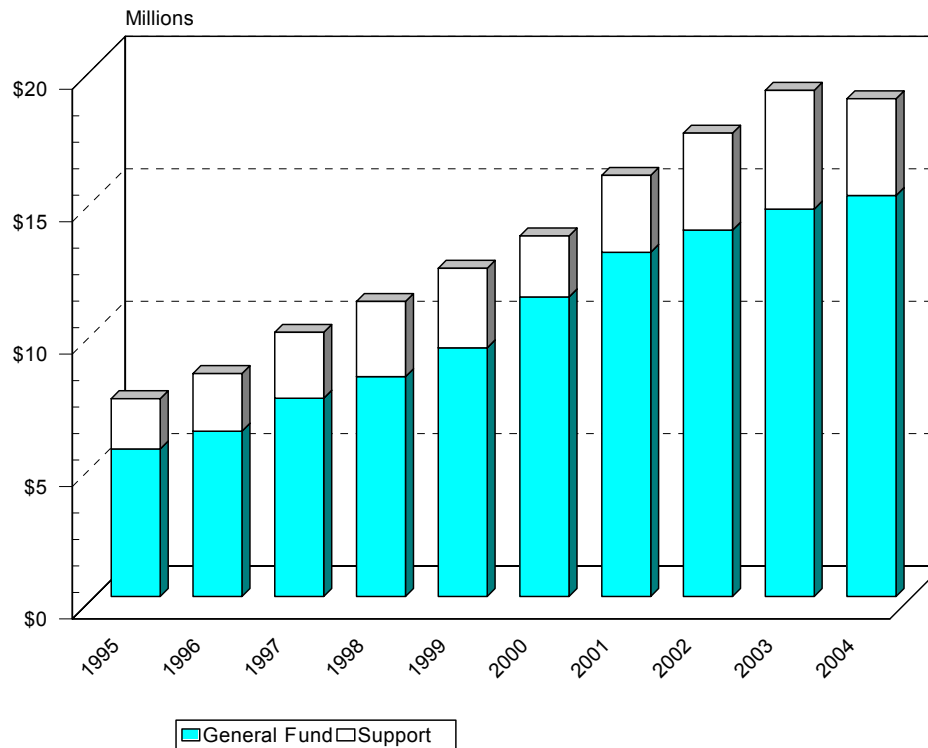
In 1989 the County Board adopted a policy for retaining working capital, referred to as the designation for Working Capital. This formula sets the minimum requirement for available funds on hand. This dollar value, which approximates 8.3% of the operating budget (10% of the Highway budget), is the basic 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 two types of funds are:

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

The following chart shows the history:

Year	General Fund	Support
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
2004	15,140,972	3,652,107



## 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:

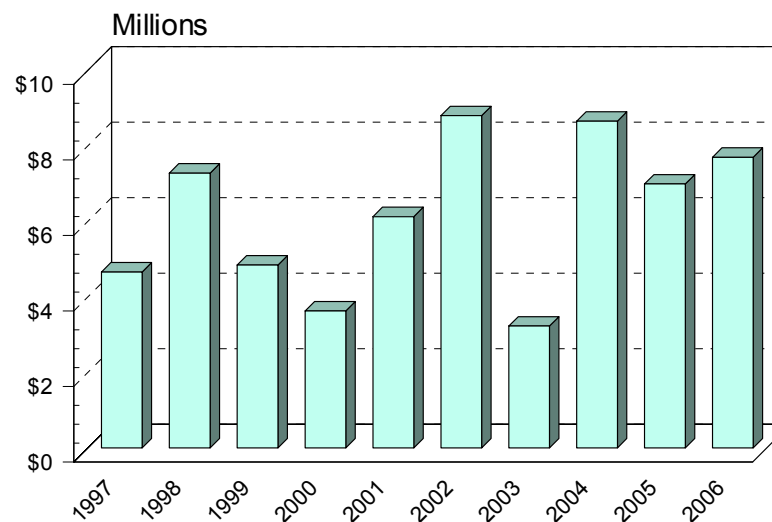
1. An expenditure that is for a County department, operation or in the best interest of the County
2. Generally non-recurring
3. Has a cost of over \$25,000
4. Has a service life of 7 years or more
5. Rolling stock and equipment replacement that is of critical importance to the functioning of the department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

Using prior year fund balance 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 without major borrowing. 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 that 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 2005 we developed a new ranking system for all “non-county” CIP projects that are submitted. This new pre-screening process would be used for projects such as the new animal shelter, Artsblock, the Historical Society etc.

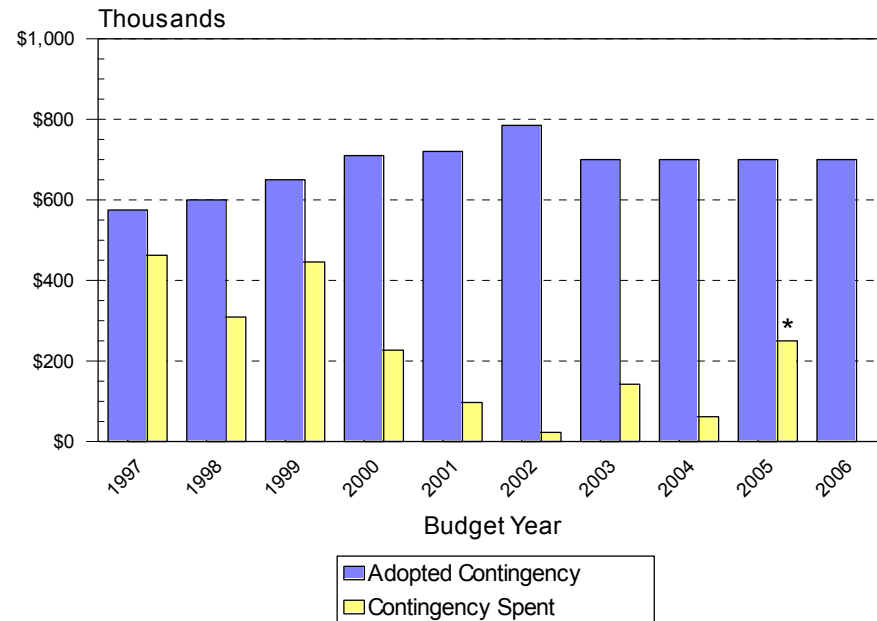
Year	CIP (Fund Balance transfers)
1997	3,435,071
1998	6,735,344
1999	4,843,259
2000	3,624,732
2001	6,123,086
2002	8,796,773
2003	3,225,060
2004	8,650,072
2005	6,987,747
2006	7,695,337



## 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, setting the Contingent Fund 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 2006 to be used by the Finance and Property Committee for special funding requests and that the total fund for 2006 remain at \$700,000.

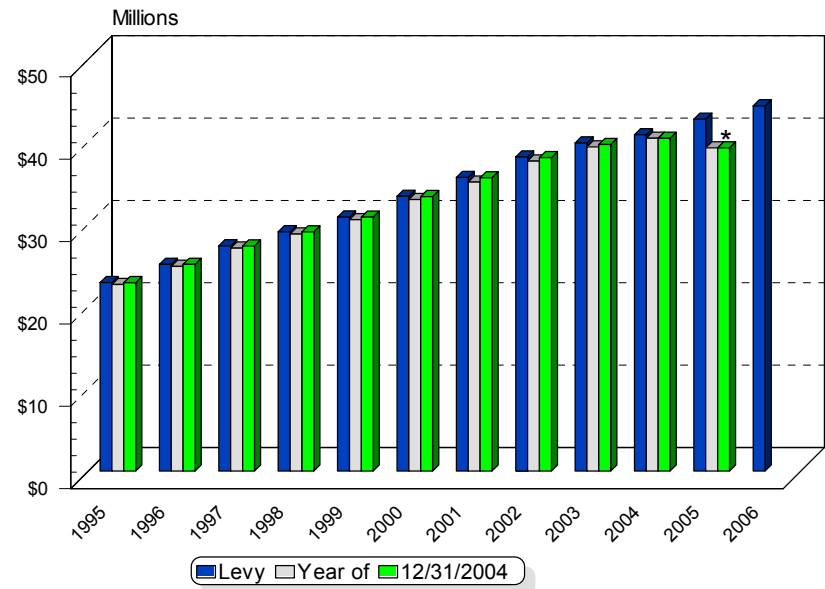
Budget Year	Net Adopted Budget	Adopted Conting. Fund	Contingent Fund Spent
1997	83,111,404	575,000	462,450
1998	96,476,736	600,000	309,300
1999	92,713,234	650,000	445,860
2000	101,648,879	710,000	227,000
2001	105,340,615	720,000	97,066
2002	119,695,283	785,000	23,000
2003	128,526,292	700,000	142,469
2004	128,841,814	700,000	61,946
2005	133,587,806	700,000	* 250,000 est
2006	131,699,003	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	Collected Amount	% Collected	12/31/04	% Collected
1995	22,893,158	22,663,145	99.00%	22,887,270	99.97%
1996	25,111,275	24,864,864	99.02%	25,104,097	99.97%
1997	27,349,954	27,077,312	99.00%	27,342,516	99.97%
1998	29,068,916	28,795,852	99.06%	29,057,837	99.96%
1999	30,856,382	30,534,426	98.96%	30,838,367	99.94%
2000	33,363,392	32,979,833	98.85%	33,338,799	99.93%
2001	35,660,957	35,103,411	98.44%	35,621,219	99.89%
2002	38,149,579	37,644,343	98.68%	38,067,863	99.79%
2003	39,846,548	39,375,609	98.82%	39,663,275	98.54%
2004	40,850,300	40,416,211	98.94%	40,416,211	98.94%
2005	42,730,820	39,258,657	91.87%	*39,258,657	91.87%
2006	44,360,284	N/A	N/A	N/A	N/A

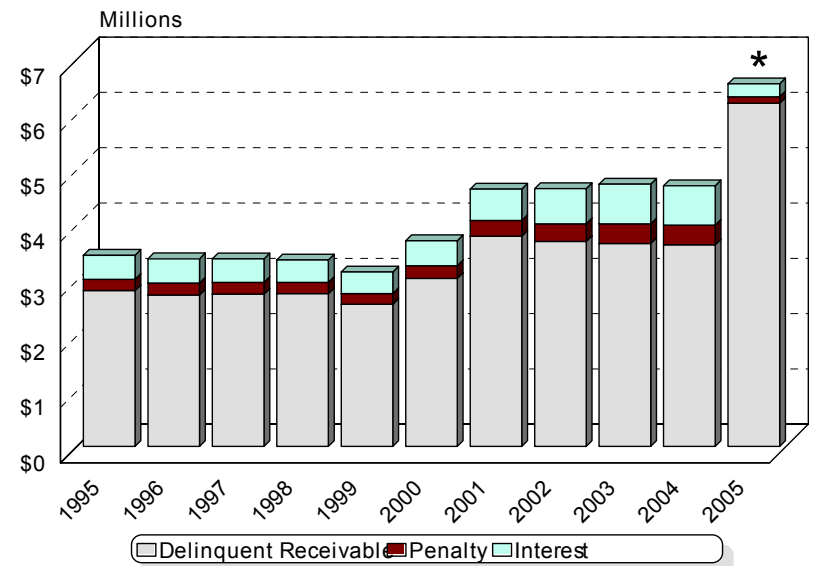


\* Through 8/31/2005

## INTEREST AND PENALTY COLLECTED ON DELINQUENT TAXES

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
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	712,463	355,711	1,068,174	3,647,154	29.29
2005*	234,780	116,336	351,116	6,206,501	5.66



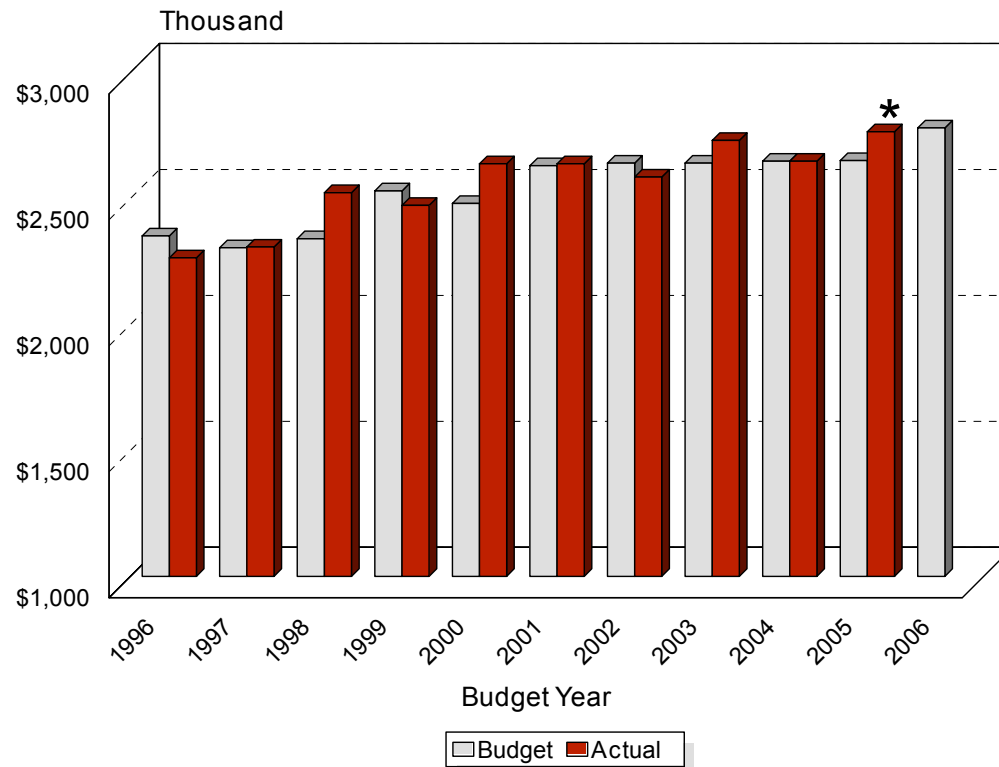
\* through 8/31/2005

## 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 very slight increase from 2005. In the chart below, the difference between budget and actual figures was traditionally 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. For example, we have already agreed with the Department of Transportation that Marathon County will plow two less sections of highway in 2006. This will result in these lane miles being spread over the other 16 sections, and means less snow-plowing overall during this years winter snow season.

TRANSPORTATION AIDS		
Year	Budget	Actual
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	*2,764,780
2006	2,780,000	N/A

\*Estimated



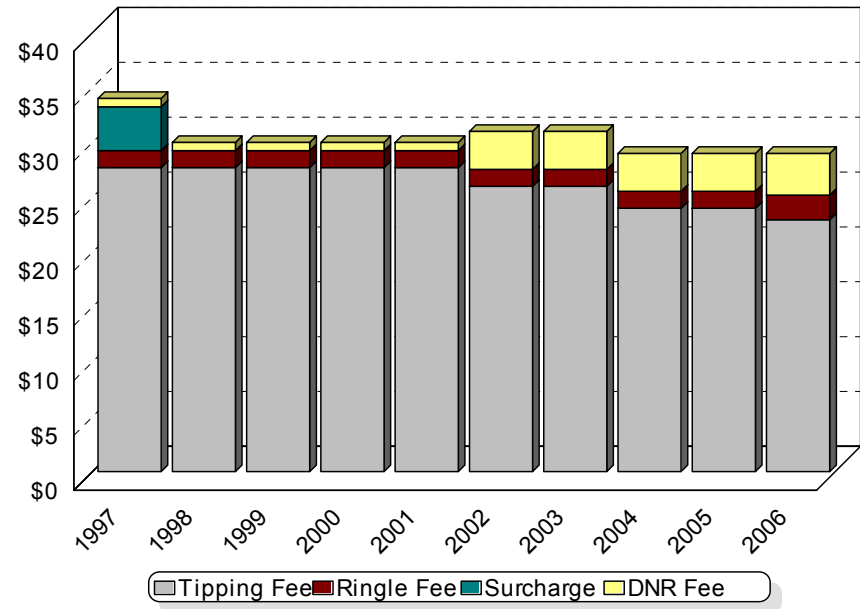


## TIPPING FEE/SURCHARGE USAGE

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. In 2005, the City of Wausau chose 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
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
2006	22.950	2.250	0	3.800	29.00



\* Increase in DNR surcharge to fund recycling program

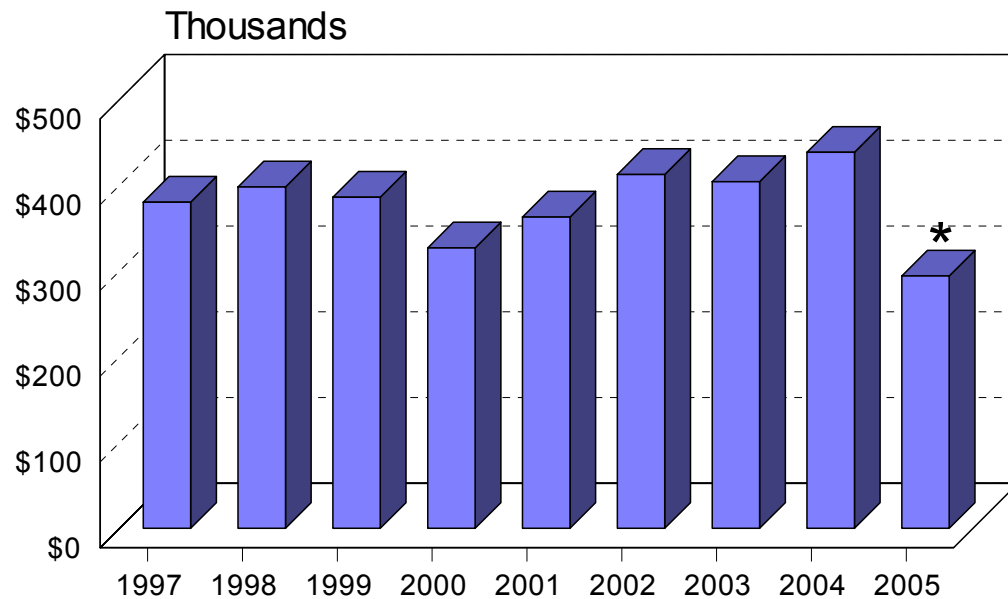
## CENTRAL WISCONSIN AIRPORT AND THE PASSENGER FACILITY CHARGE

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 the entire Central Wisconsin area.

PFC Revenue	
1997	380,342
1998	398,038
1999	386,061
2000	326,925
2001	362,842
2002	412,605
2003	404,221
2004	438,414
2005	*294,205

\*Through 8/31/2005



## **MAJOR PROJECTS and INITIATIVES**

### **COURTHOUSE REMODELING**

By 2006 we will be into the last phase of courthouse remodeling. This phase will provide all the interior and exterior signs for the courthouse complex. This last phase will also include some additional components of the security measures we have implemented as we have completed the various phases of remodeling.

### **DEBT AND THE CAPITAL IMPROVEMENT PLAN**

For the 2006 budget I am recommending we borrow short term to fund only one major CIP project in 2006. This borrowing will allow the County to fund \$3,441,416 for the UWMC South Hall remodel project. The borrowing will allow us to use our debt levy capacity which can only be used for debt payments. In 2005, we paid off the final payment on the 2004 issue and as a result we are once again free of all general obligation debt. As we look down the road, it is apparent to us that we will still need capital funds in 2006 and beyond as we consider our options in regards to the jail expansion. There are other major CIP projects on the horizon that may require us to use our borrowing capacity. Our debt restructuring will allow us to reduce the tax rate by ten cents on the debt side of the 2006 levy.

### **STUDY OF JAIL ALTERNATIVES AND 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 still face an overcrowding situation, and as a result we are currently shipping inmates to Shawano County. We are also in the process of conducting a study of our current inmates and programs, and the need to expand the capacity of the jail. Based on the recommendation of this study, the Sheriff's staff and the Justice Advisory Committee, we will be recommending a plan to deal with our growing jail population by mid year.

### **ELECTION EQUIPMENT**

The Help America Vote Act (HAVA) will require the County to upgrade our voting equipment in order to meet HAVA requirements. These requirements include the ability for the voter to correct any voting error prior to casting a ballot, and also addresses many ADA issues. We funded this project in 2005, but funds will likely not be needed until sometime in 2006, since the state is way behind in the process for certifying election equipment. We will carry the funds over into 2006 or until the state is ready to issue equipment standards in compliance with HAVA.

### **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. Given the uncertainty of funding in the future, we have assembled a Task Force to conduct a comprehensive study of both the 51.42 system and the nursing home, and we will be using the services of a specialized consulting firm to help us develop a strategic plan for these facilities for the future. For 2006 we have provided a 10% increase in levy support to the system, however this will not be enough to offset their current deficit going into 2006. We are looking for long term solutions to this difficult challenge, and some answers prior to setting the '07 budget.

### **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.

## RADIO TOWER AND COMMUNICATIONS SYSTEM

We are in the process of replacing the main communications tower on Rib Mountain, pending a new agreement with D.N.R. Long term, we are looking at a much bigger project to replace the entire communications system used by law enforcement, fire and E.M.S. units throughout the county. These changes are required by federal mandate, because we will lose our existing frequencies and will have to go to "narrow band" or "digital" radio systems by 2012. This change will be very expensive, not only for Marathon County, but for all the municipalities involved with the current radio system. In 2006 we will begin to set aside funds for this huge change to our system, and we may also have to borrow funds eventually to pay for these changes.

## STRATEGIC PLAN

By the end of this year, Marathon County will have in place revised mission and vision statements, and will have identified key issues, goals and objectives, and key strategies for achieving these goals and objectives. The strategic plan will help shape our priorities for the future, and will also guide budget decisions made in an increasingly challenging fiscal environment. This plan will assist both the County Board and administration for the next 5-7 years, after which it would be appropriate to conduct another such study.

## MAJOR CHANGES TO THE 2006 BUDGET

The 2006 budget contains some significant changes in programs and services. Shown below are the major changes we have included in the budget for 2006, including the dollar figures changed, and the effect on the county tax rate for each change.

	<u>2006 \$ IMPACT</u>	<u>\$ LEVY/IMPACT</u>
Reduce debt service payments*	(\$ 683,250)	(.09)
Reduce Highway FAS Road projects*	(\$ 350,000)	(.05)
Reductions to Social Services programming*	(\$ 137,900)	(.02)
Eliminate Supervisor position at Shelter Home*	(\$ 42,165)	(.005)
Consolidate Snowmobile/ATV coordinator with another Park Position	(\$ 69,260)	(.008)
Eliminate temporarily funded Park Maintainer II position*	(\$ 28,745)	(.003)
Eliminate Highway Supervisor Position*	(\$ 86,000)	(.01)
Eliminate Nurse Position and restructure management Positions at the Health Department*	(\$ 100,500)	(.01)
Reduce and restructure clerical positions at Finance and Treasurer's Office*	(\$ 36,350)	(.005)
Eliminate Clerical Position at C.P.Z Department*	(\$ 52,290)	(.007)
Health Insurance increases of 6% in 2006 (Est. levy impact only)	\$ 327,000	.04
Increase cost to transport and hold inmates due to jail overcrowding	\$ 245,000	.03
Reconstruction of County Hwy AAA from narrow 2 way to truck standard	\$ 750,000	.10
Reconstruction of County Hwy X from Transport to Howland (levy only)	\$ 1,700,000	.22
Relocating County Hwy XX from Tesch Lane to County Hwy X	\$ 125,000	.02

\* indicates a budget reduction measure

## LOOKING TO THE FUTURE

Because the state has now passed into law a freeze on the tax levy, our policies of pre-paying debt have paid off and allowed us to maximize the operating budget while keeping the tax rate down. The tax rate of 5.69 is the lowest in the last 16 years. I believe it would be prudent to keep our operating tax rate at the current level of \$5.31 and utilize debt service only for major capital needs. Based on this rationale, we can remain at the maximum level allowed for the operating part of the budget, and continue 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. 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 Strategic Plan will help us focus all of these issues for the future, as we move further into an increasingly difficult fiscal environment.

## BUDGET SUMMARY

2006 Proposed Tax Rate:

Debt Service Levy =	\$ .35
Operating Levy =	5.31*
Special Purpose Levy =	<u>.03**</u>
Total Levy =	\$5.69

Changes by County Board: \_\_\_\_\_

2006 Final Tax Rate \_\_\_\_\_

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
2006 Tax Rate -	\$5.69

\*\* Bridge Aid

Note: 1¢ in 2006 levy = approximately \$77,903

## **REVENUE ESTIMATES BY CATEGORY**

Taxes are budgeted at \$53,667,194, which includes sales tax, property taxes and forest crop taxes and makes up approximately 36% of all revenues. We have discussed the trends and assumptions made to develop 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 budgeted at \$31,904,017 or 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 2005 and 2006 to reduce expenses in the Social Services and W-2 program. McDET has reorganized and reduced staff as a further cost cutting measure. The issues with state funding of the NCHC have already been addressed in this document.

Intergovernmental charges for services are budgeted at \$19,852,628 and consist of 13% of the revenue budget. As previously mentioned, the state highway maintenance contract has stayed at prior year funding levels with no increase to compensate for increase cost of gas, oil, salt etc. This will mean reduced services for snow plowing on state roads as mentioned under State Budget Changes on page A-2.

Miscellaneous revenues at \$15,137,847 or 10% of the revenue budget consists mainly of interest income and the revenues for the Employee Benefit Insurance Fund. Revenues from the Employee Benefit Insurance Fund make up 77% of the miscellaneous revenues category and are driven by the County's self-funded health insurance premiums. The health insurance premiums are up 6% in 2006 and the dental premiums increase is approximately 10% overall.

Public charges for services are budgeted at \$9,232,691 or 6% of the revenue budget. There is a slight decrease in revenues for CWA and social services programs. Fortunately, solid waste, Register of Deeds, Clerk of Courts and some recreational programs will see a slight increase in fees for services provided to the public. Therefore the public charges for service category of revenues are up slightly over 2005.

Fines, Forfeitures, Licenses and Permits account for 1% of the revenue budget which is \$1,133,155. This category includes fees for regulatory services and court fees.

The last category of revenues includes Other Financing Sources with amounts to \$19,750,036 or 13% of the total budgeted revenues. These are funding sources for a particular activity other than typical revenue sources. Examples of these revenues would include prior year earned revenues, capitalized interest or an application of fund balances or cash from a bond issue.

In summary, taxes, public charges for services and intergovernmental charges for services are up slightly over 2005. The largest decrease is in Other Financing Sources which is a function of the use of non-typical revenues sources to fund program areas or capital projects. Intergovernmental aid is also down which illustrates the point that State support for mandated programs has not kept up with the cost of providing those services.

## **2006 BUDGET ASSUMPTIONS**

The Finance and Property Committee discussed the following broad assumptions which establish a basic foundation for building the 2006 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 were proposed for use in guiding the development of the County's 2006 Budget.

- The Finance Committee proposed reducing the levy rate to \$5.69 per thousand of valuation. This is a 2% decrease from the \$5.79 rate for 2005 and a decrease of 8% from the \$6.21 tax rate that was in effect for 1995-2001. \$5.69 is the lowest tax rate in the past 16 years.
- The budget is presented using an estimated 3.1% increase in net new construction to cover the increase in County operations. If the County's net new construction increases over the estimated 3.1%, the Finance Committee will consider the use of any additional funding to maintain programs at current service levels.
- The state imposed a new levy freeze on local governments. This freeze adds another level of property tax levy caps on the County when completing its 2006 budget. This freeze caps the total County property tax levy in addition to the operating and debt levy rate caps that are currently in place. We estimated the new levy cap for 2006 to be \$44,042,344. This means that the total increase in property tax levy for 2006 can not increase more than \$1.3 million dollars. There is a provision in the law that allows the County to exceed the cap for debt that is authorized after July 1, 2005. The County intends to authorize the borrowing of funds up to \$7.7 million for 2006 CIP projects including the remodeling of South Hall on the UWMC campus. This allows the County to exceed the levy cap in 2006 for debt service payments made in 2006 and beyond. It is estimated that based on this authorization, the County will exceed the cap by \$318,000 in 2006.
- In regards to Personnel Services, the cost of living increase for wages and salaries is estimated at 3% The premium increase for health insurance is 6% and dental insurance is 10%. These increases may make it difficult to achieve a \$5.69 tax rate even with a 3.1% 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 2006. The Base Allocation does not include funding for increased cost of fuel, oil, salt and supplies to warrant the same level of service for state highways in Marathon County. The County has continued to closely monitor this situation and has taken steps to reduce the number of state highway sections for winter maintenance from 18 to 16 sections starting in 2006.

- We assumed that sales tax allocated to the operating budget will remain at the same level as 2005 (\$8.49 million), with the balance allowed to roll over into fund balance for use in the 2007 Capital Improvement Program. With the County starting to transport and house inmates in Shawano county due to jail overcrowding, the County will look to adding an additional \$245,000 in Sales Tax to offset the cost of the transport and housing inmates outside of Marathon County.
- Based on the 2006 CIP plan, the County will borrow \$3.4 million on a two year note to finance 2006 CIP projects. The \$2.725 million levy used to fund the 2006 debt service requirements will be 20% lower than the debt levy budgeted in 2005. The following chart illustrates the planned borrowing and payments (principal and interest) for the next several years:

<b>CIP Project Year</b>	<b>Debt Service Payment 2005</b>	<b>Debt Service Payment 2006</b>	<b>Debt Service Payment 2007</b>	<b>Debt Service Payment 2008</b>	<b>Total Debt Payments per Borrowing (principal and interest)</b>
\$ 5,975,000 2004 CIP	\$2,185,000				\$2,185,000
\$ 1,175,000 2005 CIP	\$1,215,000				\$1,215,000
\$ 3,400,000 2006 CIP		\$2,725,000	\$ 810,000		\$3,535,000
\$ 5,250,000 2007 CIP			\$2,000,000	\$3,450,000	\$5,450,000
<b>Total Annual Debt Service Payments</b>	<b>\$3,400,000</b>	<b>\$2,725,000</b>	<b>\$2,810,000</b>	<b>\$3,450,000</b>	

- The Capital Improvement Fund increased \$0.7 million in fund balance appropriations that can be applied to capital projects for 2006. The CIP fund will be used for a wide variety of projects including the partial funding (\$2.5 million) of Phase I of the \$21 million Comprehensive Communication Plan. The CIP will be used in conjunction with property tax levy funds to continue to improve the County roadway infrastructure by funding eastern sections of arterial loop around the urban areas of Marathon County.



## **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.

**STRATEGIC PLANNING** - In conjunction with comprehensive planning the organization 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 December 2005. Throughout this process the County has revised it's Vision and Mission Statement to more close align the County with the results of focus group meetings and organizational meetings. The statements are in the final draft form but the Vision and Mission Statements now clearly reflect the expectations of the organization and stay consistent with the Core Values of the County. Visually we see the relationship of this work as follows:

### **Marathon County Vision Statement**

Marathon County Government leads by providing high quality infrastructure, and integrated services and by developing trusting, collaborative relationships among diverse partners. It is proactive in enhancing health and safety, protecting the environment, and providing cultural, recreational, and economic opportunities which make Marathon County and the surrounding area a preferred place to live, work and do business.

### **Marathon County Mission Statement**

Marathon County Government serves people by leading, coordinating, and providing county, regional ad statewide initiatives. It directly or in cooperation with other public and private partners provides services and creates opportunities that make Marathon County and the surrounding areas a preferred place to live, work and do business.

### **Marathon County Core Values**

**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

From this new organizational framework the County has created strategies that enhance operational efficiency and improve customer service.

**Major Categories of Areas of Importance for 2006 and beyond:**

- Develop and implement organizational restructuring and processes for continuous improvement that enhance operational efficiency, improve customer service and service effectiveness, as measured by program outcomes, for key customers.
- Proactively align current and future county services and programs with established priorities that anticipate needs, enhance health and safety, protect the environment and offer cultural, recreational, and economic opportunities.
- Through leadership, infrastructure and resources, aggressively develop economic opportunities which provide for a strong economic base, equally balanced with protection of the environment and quality of life issues.
- Pursue local, regional, and state collaborative working relationships, public involvement and communication strategies which position Marathon County Government as a recognized leader in coordinating resources for the purpose of meeting community needs in Marathon County and the surrounding area.
- Attract, retain and develop elected officials, management, and staff capable of providing the leadership and vision necessary to implement excellent services.

**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. 50 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 [www.co.marathon.wi.us](http://www.co.marathon.wi.us) and look under featured items for comprehensive planning.

**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. In 2005/2006 we have established baselines and are gathering data for program measurement plans. The first trial of these measurement efforts are incorporated into the 2006 budget.

We look forward to continuing the process of providing high value services that enhance the health and safety, protect the environment and offer cultural, recreational and economic opportunities for the residents of Marathon County.

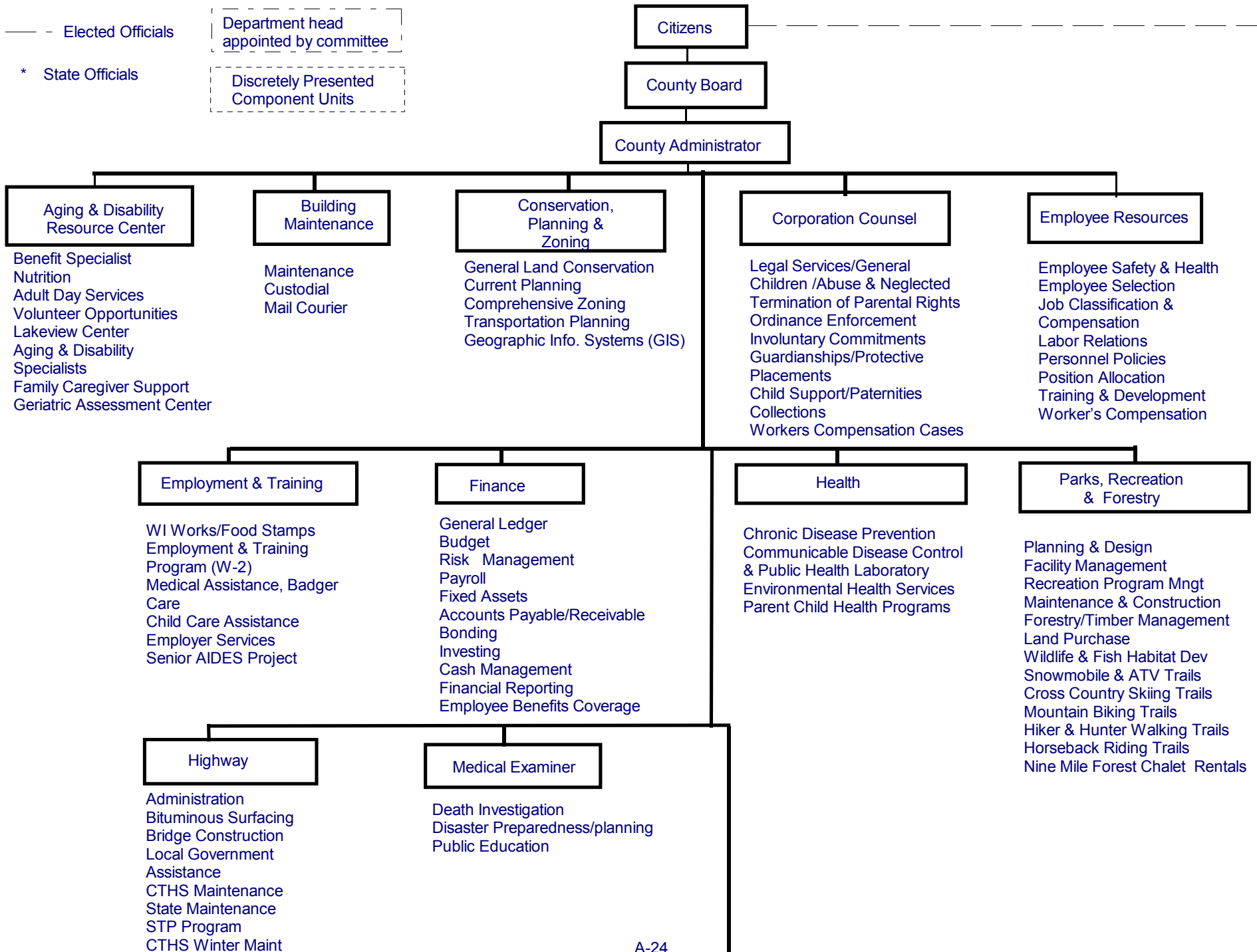
## ORGANIZATION

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 4<sup>th</sup> 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

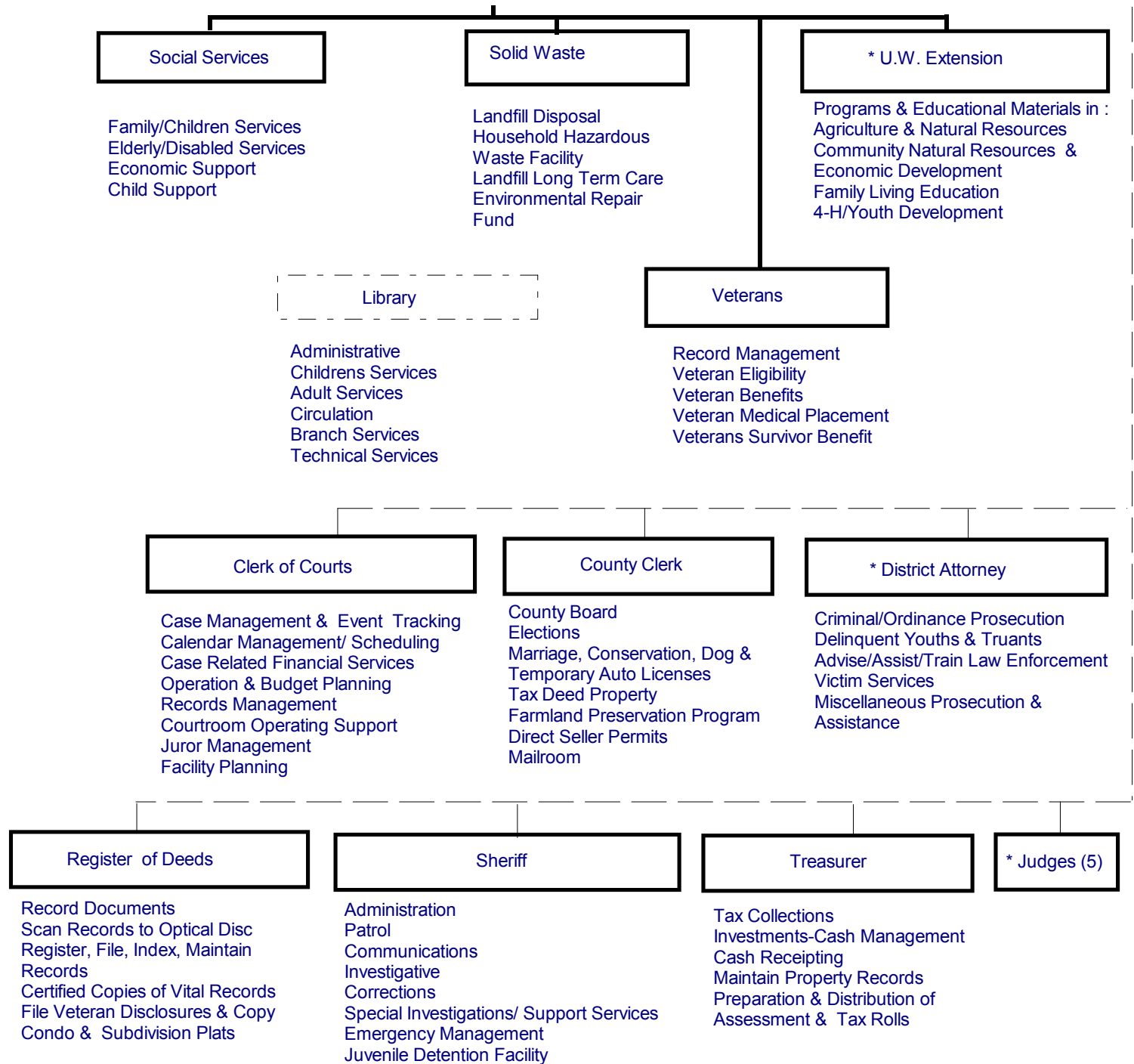
Terminal Operations  
 Airfield Operations  
 Safety & Security Programs  
 Air Traffic Control & Landing  
 Air Operation & Maintenance  
 Tenant Leasing  
 Education Programs

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 2006 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 2003 through the 2006 Capital Improvement Program.

The Highway Road Improvement Fund will be used to account for the financial resources used for the acquisition of construction of major highway road improvements not normally completed by the Highway Department.

**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.

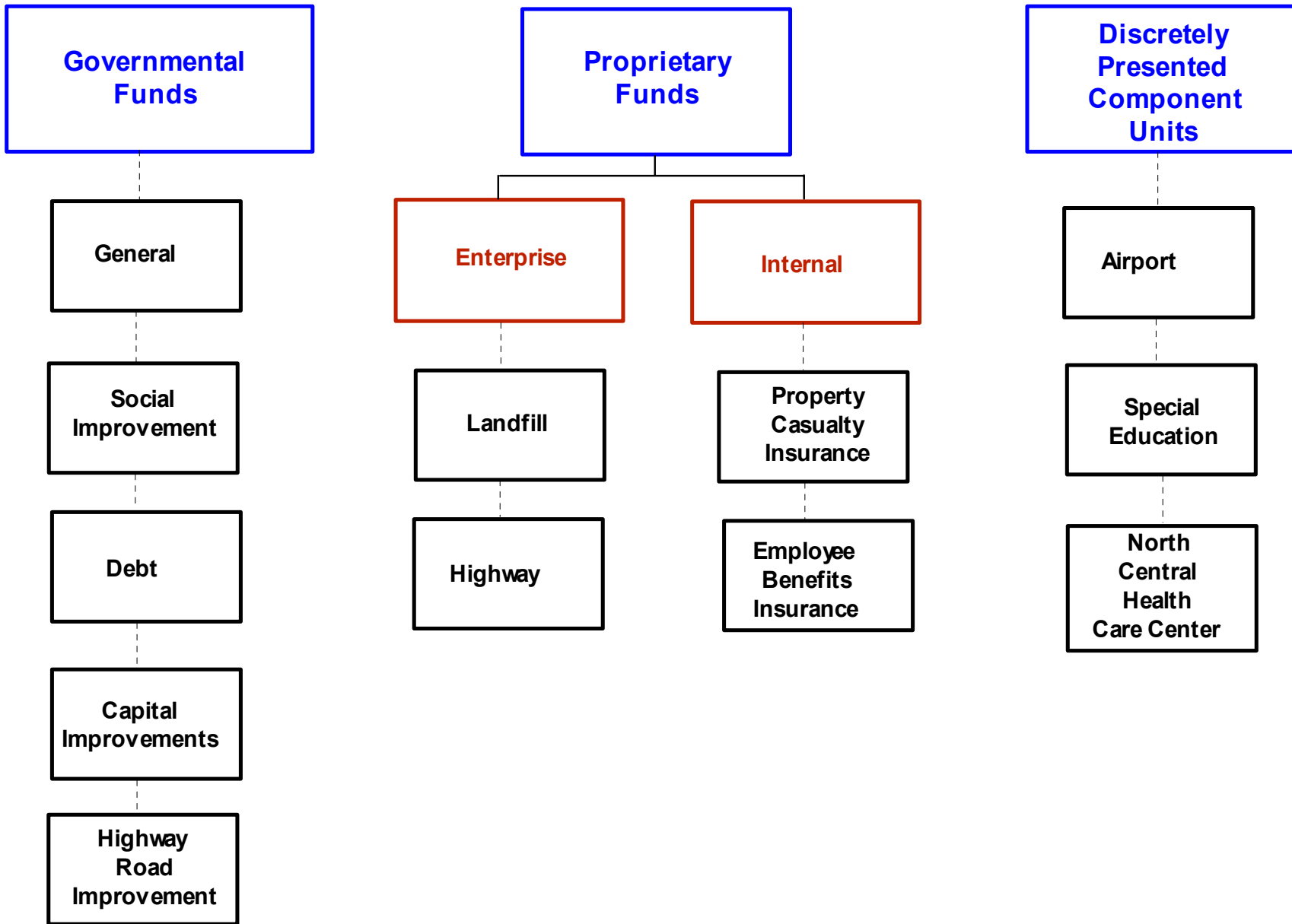
**Discretely Presented Component Units:** There are one of the three discretely presented component units that have their budgets approved in total by the their respective Boards first and then have it confirmed by the County Board. The remaining two discretely presented component units have their respective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

# MARATHON COUNTY FUND STRUCTURE





## **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. This is a balanced budget in that 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.

# BUDGET CALENDAR

## 2005

July						
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

August						
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

September						
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

### July

Department heads submit 2006 budget requests to the County Administrator.

### August & September

Department heads meet with the County Administrator and the Finance Director to balance their respective 2006 budgets.

### October

October 10, 2005

The Finance Committee reviews the County Administrator's 2006 proposed budget.

October 24, 2005

The County Administrator in conjunction with the Finance Committee submits to the County Board of Supervisors a proposed budget for the 2006 fiscal year commencing the following January 1.

### November

November 8, 2005

The second Tuesday in November a public hearing is conducted to obtain taxpayer comments.

November 10, 2005

The second Thursday in November the County Board of Supervisors adopts the 2006 budget for all funds.

## 2005

October						
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November						
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December						
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

## **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, Capital Improvement Fund, Highway Road Improvement Fund and Special Education are prepared and accounted for using the modified accrual basis of accounting. This is also the basis used for budgeting purposes. With the modified accrual basis of accounting, revenues are recognized when they become susceptible to accrual or when measurable and available. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

The enterprise and internal service funds, along with Central Wisconsin Airport and North Central Health Care Center as Discretely Presented Components Units are prepared using the accrual basis of accounting. This is also the basis for budgeting purposes. The accrual basis of accounting recognizes revenues when they are earned and expenses are recognized when a liability is incurred 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.

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.

**MARATHON COUNTY  
CONSOLIDATED REVENUES AND EXPENDITURES BY CATEGORY  
2006 ADOPTED BUDGET**

	General Fund	Social Improvement	Debt Service	Capital Improvements	Highway Road Improvement	Enterprise	Internal	Discretely Presented Component Units	All Funds
<b>Beginning Fund Equity Expected 12/31/05</b>	\$ 31,788,473	1,848,010	183,636	1,078,154	1,476,023	39,152,004	10,542,703	32,800,268	118,869,271
<b>Revenues</b>									
Taxes	\$ 35,894,878	6,952,010	2,725,000			8,145,306			53,717,194
Intergovernmental Grants & Aid	9,098,681	16,818,550				5,127,800		858,986	31,904,017
Licenses & Permits	246,355					8,000			254,355
Fines Forfeits & Penalties	878,800								878,800
Public Charges for Services	4,184,802	736,317	50,000			1,979,160	23,000	2,234,412	9,207,691
Intergovernmental Charges for Service	834,740					15,052,281	764,846	3,200,761	19,852,628
Miscellaneous Revenue	1,408,687	847,397		135,801		879,074	11,758,685	108,203	15,137,847
Other Financing Sources	14,055	113,087		7,695,337		287,370		894,437	9,004,286
<b>Revenue Subtotal</b>	<b>\$ 52,560,998</b>	<b>25,467,361</b>	<b>2,775,000</b>	<b>7,831,138</b>	<b>-</b>	<b>31,478,991</b>	<b>12,546,531</b>	<b>7,296,799</b>	<b>139,956,818</b>
<b>Fund balance applied</b>	<b>\$ 8,064,978</b>	<b>1,331,350</b>	<b>-</b>	<b>-</b>	<b>1,050,000</b>	<b>50,000</b>	<b>249,422</b>	<b>-</b>	<b>10,745,750</b>
<b>Total Sources</b>	<b>\$ 60,625,976</b>	<b>26,798,711</b>	<b>2,775,000</b>	<b>7,831,138</b>	<b>1,050,000</b>	<b>31,528,991</b>	<b>12,795,953</b>	<b>7,296,799</b>	<b>150,702,568</b>
<b>Expenditures</b>									
Personal Services	\$ 28,898,445	10,394,055				12,008,072	219,550	4,092,214	55,612,336
Contractual Services	7,617,778	1,222,044				1,432,334	562,998	1,554,702	12,389,856
Supplies & Expense	2,730,164	474,435				2,354,331	44,050	517,054	6,120,034
Building Materials	153,499	100			1,050,000	8,467,848		21,110	9,692,557
Fixed Charges	692,899	495,783				5,172,340	11,949,855	55,724	18,366,601
Debt Service			2,775,000			13,000		477,090	3,265,090
Grants, Contributions & Other	11,644,810	12,900,499				30,000		163,800	24,739,109
Capital Outlay	1,203,241			7,831,138		1,245,500	19,500	415,105	10,714,484
Other Financing Uses	7,685,140	1,311,795				805,566			9,802,501
<b>Expenditure Subtotal</b>	<b>\$ 60,625,976</b>	<b>26,798,711</b>	<b>2,775,000</b>	<b>7,831,138</b>	<b>1,050,000</b>	<b>31,528,991</b>	<b>12,795,953</b>	<b>7,296,799</b>	<b>150,702,568</b>
<b>Total Uses</b>	<b>\$ 60,625,976</b>	<b>26,798,711</b>	<b>2,775,000</b>	<b>7,831,138</b>	<b>1,050,000</b>	<b>31,528,991</b>	<b>12,795,953</b>	<b>7,296,799</b>	<b>150,702,568</b>
<b>Ending Fund Equity Expected 12/31/06</b>	<b>\$ 23,723,495</b>	<b>516,660</b>	<b>183,636</b>	<b>1,078,154</b>	<b>426,023</b>	<b>39,102,004</b>	<b>10,293,281</b>	<b>32,800,268</b>	<b>108,123,521</b>

- Major changes in fund balance, which is the difference between the fund assets and fund liabilities for the governmental funds, is primarily due to the application of prior year fund balance to finance 2006 Capital Projects. \$6.4 million of the general fund balance and \$1.1 million of the social improvement fund balance are financing the 2006 CIP projects as described in Section J of this budget. The additional allocation in the highway road improvement fund is to complete the remaining sections of the projects that we anticipated finishing in 2005 but will not be completed until 2006.

## FUND BALANCE

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

**MARATHON COUNTY**  
**2004 EXISTING, 2005 EXPECTED AND 2006 PROPOSED FUND EQUITY**  
**AS A RESULT OF EXPECTED AND PROPOSED FINANCIAL OPERATIONS**

FUND#	FUND NAME	FUND EQUITY 12/31/2004	2005 EXPENDITURES & OTHER FINANCING USES	2005 REVENUES & OTHER FINANCING SOURCES	FUND EQUITY EXPECTED 12/31/2005	2006 EXPENDITURES & OTHER FINANCING USES	2006 REVENUES & OTHER FINANCING SOURCES	PROPOSED 12/31/2006 FUND EQUITY
100	<b>GENERAL FUND</b>	39,585,723	61,470,832	53,673,582	31,788,473	60,625,976	52,560,998	23,723,495
	<b>SPECIAL REVENUE FUNDS</b>							
175	Social Improvement	2,337,888	26,933,907	26,444,029	1,848,010	26,798,711	25,467,361	516,660
500	<b>DEBT SERVICE FUND</b>	159,825	3,496,158	3,519,969	183,636	2,775,000	2,775,000	183,636
	<b>CAPITAL PROJECT FUNDS</b>							
600	Capital Improvements	6,685,596	14,671,498	9,064,056	1,078,154	7,831,138	7,831,138	1,078,154
802	Highway Road Improvement Fund	1,902,635	6,172,828	5,746,216	1,476,023	1,050,000	0	426,023
	<b>ENTERPRISE FUND</b>							
750	Solid Waste	13,854,243	3,494,521	3,994,788	14,354,510	2,933,530	2,933,530	14,354,510
800	Highway	24,504,197	28,878,588	29,171,885	24,797,494	28,595,461	28,545,461	24,747,494
	<b>INTERNAL FUNDS</b>							
850	Insurance	3,712,586	734,449	940,151	3,918,288	775,513	775,513	3,918,288
875	Employee Benefits	6,985,685	10,671,183	10,309,913	6,624,415	12,020,440	11,771,018	6,374,993
	<b>DISCRETELY PRESENTED COMPONENT UNIT</b>							
700	Central Wisconsin Airport	31,101,301	3,556,780	4,304,349	31,848,870	3,434,849	2,955,517	31,369,538
945	Special Education	1,288,826	3,820,367	3,482,939	951,398	3,861,950	3,861,950	951,398

## FINANCIAL POLICIES

### 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:

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

## REVENUE POLICY BOND

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.
- The revenue policy assists the County in developing revenue assumptions that allow us to maximize revenues that offset expenditures.

## CIP POLICY

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:

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

Major sources of funding are:

- prior year fund balance
- current year tax levy
- bonding (borrowing)
- various other cost sharing arrangements
- 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



**RESOLUTION #R-**

**Budget and Property Tax Levy Resolution**

**WHEREAS,** the Wisconsin Department of Revenue delivers the Statistical Report on Equalized Value of Marathon County for 2005 and the Marathon County Board of Supervisors accepted the report on Thursday, November 10, 2005 which sets the Equalized Value of Marathon County for taxing purposes at \$7,790,289,650; 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 2006 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 2006 budget for the fiscal year beginning January 1, 2006

<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	41,385,284		0	0
II. Special Purpose Levy	250,000		0	0
III. Debt Levy	2,725,000		0	0
<u>Budget Changes to Capital Improvement Plan</u>				
<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, 2005 through June 30, 2006)				
Revenues	- 0 -	3,861,950	None	None
Expenditures	- 0 -	3,861,950	None	None

**AND BE IT FURTHER RESOLVED** that the Marathon County Board of Supervisors does hereby adopt the 2006 Marathon County Budget of \$150,702,568 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 \$44,360,284 in support of the 2006 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 \$250,000 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 \$3,264,082 for County library operations budget and \$329,923 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 McMillan.

**BE IT FURTHER RESOLVED AND UNDERSTOOD** that the budget includes an appropriation of \$9,385,762 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 10, 2005

FINANCE AND PROPERTY COMMITTEE

_____	_____
_____	_____
_____	_____
_____	_____
_____	

Fiscal Impact: This sets the 2006 Budget

**MARATHON COUNTY  
2005-2006  
REVENUE BUDGET SUMMARY BY FUND/  
DISCRETELY PRESENTED COMPONENT UNITS**

2004 Actual	Excluding Tax Levy			2005 Tax Levy	Fund	Excluding Tax Levy			2006 Tax Levy	Tax Levy Percent Increase (Decrease)	Tax Levy Dollar Increase (Decrease)
	2005 Adopted	2005 Modified	2005 Estimate			2006 Requested	2006 Recommended	2006 Adopted			
\$ 54,874,231	33,730,829	37,451,719	36,647,257	24,636,731	General	\$ 32,509,565	34,063,008	34,088,008	26,537,968	7.72%	\$ 1,901,237
25,179,288	19,369,168	20,147,449	20,379,493	6,711,476	Social Improvement	19,643,673	19,846,701	19,846,701	6,952,010	3.58%	240,534
4,293,734	50,000	87,928	149,667	3,408,230	Debt	50,000	50,000	50,000	2,725,000	-20.05%	(683,230)
16,650,252	8,714,864	14,771,498	14,993,897	-	Capital Improvements	7,831,138	7,831,138	7,831,138	-	0.00%	-
2,658,908	2,816,570	2,816,570	3,994,788	-	Solid Waste	2,933,530	2,933,530	2,933,530	-	0.00%	-
17,064,928	20,128,634	21,193,549	21,197,502	7,974,383	County Highway	20,400,155	20,450,155	20,450,155	8,145,306	2.14%	170,923
12,233,800	7,222,284	9,373,740	12,558,736	-	Highway Road Improvement	-	1,050,000	1,050,000	-	0.00%	-
807,513	734,449	734,449	942,639	-	Property & Casualty	765,587	775,513	775,513	-	0.00%	-
9,295,244	10,671,183	10,671,183	10,815,648	-	Employee Benefits Insurance	11,946,070	12,020,440	12,020,440	-	0.00%	-
					<b>Discretely Presented Component Units</b>						
14,268,763	3,461,578	3,717,876	4,304,349	-	Central Wisconsin Airport	3,472,982	3,434,849	3,434,849	-	0.00%	-
3,422,126	3,942,478	3,962,284	3,482,939	-	Special Education	3,861,950	3,861,950	3,861,950	-	0.00%	-
<b>\$ 160,748,787</b>	<b>110,842,037</b>	<b>124,928,245</b>	<b>129,466,915</b>	<b>42,730,820</b>	<b>GRAND TOTAL</b>	<b>\$ 103,414,650</b>	<b>106,317,284</b>	<b>106,342,284</b>	<b>44,360,284</b>	<b>3.81%</b>	<b>\$ 1,629,464</b>

**MARATHON COUNTY  
2006  
REVENUE BUDGET CATEGORY BY FUND/  
DISCRETELY PRESENTED COMPONENT UNITS**

<b>Fund</b>	<b>Taxes</b>	<b>Intergov't Grants &amp; Aid</b>	<b>Licenses &amp; permits</b>	<b>Fines &amp; Forfeits &amp; Penalties</b>	<b>Public Charges for Services</b>	<b>Intergov't Charges for services</b>	<b>Miscellaneous Revenue</b>	<b>Other Financing Sources</b>	<b>Total Adopted Budget</b>
General	\$ 35,894,878	9,098,681	246,355	878,800	4,184,802	834,740	1,408,687	8,079,033	60,625,976
Social Improvement	6,952,010	16,818,550	-	-	736,317	-	847,397	1,444,437	26,798,711
Debt	2,725,000	-	-	-	50,000	-	-	-	2,775,000
Capital Improvements	-	-	-	-	-	-	135,801	7,695,337	7,831,138
Solid Waste	-	1,000	-	-	1,979,160	-	666,000	287,370	2,933,530
County Highway	8,145,306	5,126,800	8,000	-	-	15,052,281	213,074	50,000	28,595,461
Highway Road Improvement	-	-	-	-	-	-	-	1,050,000	1,050,000
Property & Casualty	-	-	-	-	-	764,846	10,667	-	775,513
Employee Benefits Insurance	-	-	-	-	23,000	-	11,748,018	249,422	12,020,440
<b>Discretely Presented Component Units</b>									
Central Wisconsin Airport	-	-	-	-	2,234,412	306,000	-	894,437	3,434,849
Special Education	-	858,986	-	-	-	2,894,761	108,203	-	3,861,950
<b>TOTAL</b>	<b>\$ 53,717,194</b>	<b>31,904,017</b>	<b>254,355</b>	<b>878,800</b>	<b>9,207,691</b>	<b>19,852,628</b>	<b>15,137,847</b>	<b>19,750,036</b>	<b>150,702,568</b>

**MARATHON COUNTY**  
**2006**  
**REVENUE BUDGET SUMMARY BY FUND AND DEPARTMENT/  
DISCRETELY PRESENTED COMPONENT UNITS**

<b>Department</b>	<b>General</b>	<b>Social Improvement</b>	<b>Debt</b>	<b>Capital Improvements</b>	<b>Solid Waste</b>	<b>Highway Road Improvement</b>
Administrator	\$ 129,038					
Aging & Disability Resource Center		2,443,412				
Building Maintenance	36,900					
Capital Improvements	6,496,679			135,801		
Clerk of Courts	1,866,300					
Conservation, Planning & Zoning	2,175,858					
Contingency						
Corporation Counsel	213,367					
County Board						
County Clerk	238,005					
Debt Service			2,775,000			
District Attorney	321,023					
Employee Resources	251,600					
Employment & Training		2,035,699				
Finance	54,000					
Health	1,511,876					
Highway						1,050,000
Insurance						
Library	176,732					
Medical Examiner	26,400					
Park, Recreation & Forestry	1,616,863					
Register of Deeds	820,000					
Sheriff	794,450					
Adult Correction Facility	784,104					
Juvenile Detention Center	310,500					
Shelter Home	127,700					
Snowmobile/Cross County Ski	402,081					
Social Services		22,319,600				
Solid Waste					2,933,530	
Support Other Agencies						
Transfer Between Funds				7,695,337		
Treasurer	42,207,074					
UW Extension	48,526					
Veterans Administration	16,900					
Central Wisconsin Airport						
Central Wisconsin Airport-Debt						
Special Education						
<b>TOTALS</b>	<b>\$ 60,625,976</b>	<b>26,798,711</b>	<b>2,775,000</b>	<b>7,831,138</b>	<b>2,933,530</b>	<b>1,050,000</b>

**MARATHON COUNTY**  
**2006**  
**REVENUE BUDGET SUMMARY BY FUND AND DEPARTMENT/  
DISCRETELY PRESENTED COMPONENT UNITS**

<b>Department</b>	<b>County Highway</b>	<b>Property &amp; Casualty Insurance</b>	<b>Employee Benefit Insurance</b>	<b>Central Wisconsin Airport</b>	<b>Special Education</b>	<b>TOTAL</b>
Administrator						129,038
Aging & Disability Resource Center						2,443,412
Building Maintenance						36,900
Capital Improvements						6,632,480
Clerk of Courts						1,866,300
Conservation, Planning & Zoning						2,175,858
Contingency						-
Corporation Counsel						213,367
County Board						-
County Clerk						238,005
Debt Service						2,775,000
District Attorney						321,023
Employee Resources						251,600
Employment & Training						2,035,699
Finance						54,000
Health						1,511,876
Highway	28,595,461					29,645,461
Insurance		775,513	12,020,440			12,795,953
Library						176,732
Medical Examiner						26,400
Park, Recreation & Forestry						1,616,863
Register of Deeds						820,000
Sheriff						794,450
Adult Correction Facility						784,104
Juvenile Detention Center						310,500
Shelter Home						127,700
Snowmobile/Cross County Ski						402,081
Social Services						22,319,600
Solid Waste						2,933,530
Support Other Agencies						-
Transfer Between Funds						7,695,337
Treasurer						42,207,074
UW Extension						48,526
Veterans Administration						16,900
Central Wisconsin Airport				2,957,759		2,957,759
Central Wisconsin Airport-Debt				477,090		477,090
Special Education					3,861,950	3,861,950
<b>TOTALS</b>	<b>\$ 28,595,461</b>	<b>775,513</b>	<b>12,020,440</b>	<b>3,434,849</b>	<b>3,861,950</b>	<b>150,702,568</b>

**MARATHON COUNTY  
2005-2006  
EXPENSE BUDGET - SUMMARY BY FUND/  
DISCRETELY PRESENTED COMPONENT UNITS**

<b>2004 Actual</b>	<b>2005 Adopted</b>	<b>2005 Modified</b>	<b>2005 Estimate</b>	<b>Fund</b>	<b>2006 Requested</b>	<b>2006 Recommended</b>	<b>2006 Adopted</b>	<b>Percent Increase (Decrease)</b>	<b>Dollar Increase (Decrease)</b>
\$ 55,838,421	58,367,560	62,088,450	61,470,832	General	\$ 60,859,998	60,600,976	60,625,976	3.87%	\$ 2,258,416
24,307,735	26,080,645	26,858,925	26,933,907	Social Improvement	26,791,978	26,798,711	26,798,711	2.75%	718,066
4,210,860	3,458,230	3,496,158	3,496,158	Debt	50,000	2,775,000	2,775,000	-19.76%	(683,230)
16,428,034	8,714,864	14,771,498	14,671,498	Capital Improvements	7,831,138	7,831,138	7,831,138	-10.14%	(883,726)
3,324,743	2,816,570	2,816,570	349,451	Solid Waste	2,933,530	2,933,530	2,933,530	4.15%	116,960
11,350,649	28,103,017	29,167,932	28,878,588	County Highway	31,245,461	28,595,461	28,595,461	1.75%	492,444
6,603,213	7,222,284	9,373,740	6,172,828	Highway Road Improvement	1,050,000	1,050,000	1,050,000	-85.46%	(6,172,284)
925,499	734,449	734,449	734,449	Property & Casualty	765,587	775,513	775,513	5.59%	41,064
7,985,816	10,671,183	10,671,183	10,671,183	Employee Benefits Insurance	11,946,070	12,020,440	12,020,440	12.64%	1,349,257
				<b>Discretely Presented Component Units</b>					
4,589,642	3,461,578	3,717,876	3,556,780	Central Wisconsin Airport	3,472,982	3,434,849	3,434,849	-0.77%	(26,729)
3,412,188	3,942,478	3,962,284	3,820,367	Special Education	3,861,950	3,861,950	3,861,950	-2.04%	(80,528)
<b>\$ 138,976,800</b>	<b>153,572,858</b>	<b>167,659,065</b>	<b>160,756,041</b>	<b>GRAND TOTAL</b>	<b>\$ 150,808,694</b>	<b>150,677,568</b>	<b>150,702,568</b>	<b>-1.87%</b>	<b>\$ (2,870,290)</b>



**MARATHON COUNTY  
2006  
EXPENSE BUDGET - ACTIVITY BY FUND/  
DISCRETELY PRESENTED COMPONENT UNITS**

<b>Fund</b>	<b>General Government</b>	<b>Public Safety</b>	<b>Transportation</b>	<b>Health</b>	<b>Social Services</b>	<b>Leisure Activities &amp; Education</b>	<b>Conservation &amp; Economic Development</b>	<b>Debt Service</b>	<b>Capital Outlay</b>	<b>Other Financing Uses</b>	<b>Total Adopted Budget</b>
General	\$ 24,943,498	16,715,304		3,938,636	205,698	7,013,213	1,137,948		175,000	6,496,679	60,625,976
Social Improvement					23,564,354		1,922,612			1,311,745	26,798,711
Debt								2,775,000			2,775,000
Capital Improvements									7,831,138		7,831,138
Solid Waste				2,821,160						112,370	2,933,530
County Highway			28,595,461								28,595,461
Highway Road Improvement			1,050,000								1,050,000
Property & Casualty	775,513										775,513
Employee Benefits Insurance	12,020,440										12,020,440
<b>Discretely Presented Component Units</b>											
Central Wisconsin Airport			2,542,654					477,090		415,105	3,434,849
Special Education						3,861,950					3,861,950
<b>TOTAL</b>	<b>\$ 37,739,451</b>	<b>16,715,304</b>	<b>32,188,115</b>	<b>6,759,796</b>	<b>23,770,052</b>	<b>10,875,163</b>	<b>3,060,560</b>	<b>3,252,090</b>	<b>8,006,138</b>	<b>8,335,899</b>	<b>150,702,568</b>

**MARATHON COUNTY**  
**2006**  
**EXPENSE BUDGET SUMMARY BY FUND AND DEPARTMENT/  
DISCRETELY PRESENTED COMPONENT UNITS**

<b>Department</b>	<b>General</b>	<b>Social Improvement</b>	<b>Debt</b>	<b>Capital Improvements</b>	<b>Solid Waste</b>	<b>Highway Road Improvement</b>
Administrator	\$ 1,002,284					
Aging & Disability Resource Center		2,443,412				
Building Maintenance	2,150,340					
Capital Improvements	175,000			7,831,138		
Clerk of Courts	2,659,290					
Conservation, Planning & Zoning	3,251,478					
Contingency	700,000					
Corporation Counsel	492,131					
County Board	356,745					
County Clerk	722,874					
Debt Service			2,775,000			
District Attorney	868,784					
Employee Resources	781,031					
Employment & Training		2,035,699				
Finance	549,469					
Health	3,938,636					
Highway						1,050,000
Insurance	425,778					
Library	3,440,814					
Medical Examiner	148,072					
Park, Recreation & Forestry	3,253,171					
Register of Deeds	653,966					
Sheriff	10,030,824					
Adult Correction Facility	4,538,831					
Juvenile Detention Center	983,611					
Shelter Home	490,561					
Snowmobile/Cross County Ski	434,586					
Social Services		21,120,942				
Solid Waste					2,933,530	
Support Other Agencies	10,989,549					
Transfer Between Funds	6,496,679	1,198,658				
Treasurer	511,657					
UW Extension	374,117					
Veterans Administration	205,698					
Central Wisconsin Airport						
Central Wisconsin Airport-Debt						
Special Education						
<b>TOTALS</b>	<b>\$ 60,625,976</b>	<b>26,798,711</b>	<b>2,775,000</b>	<b>7,831,138</b>	<b>2,933,530</b>	<b>1,050,000</b>

**MARATHON COUNTY**  
**2006**  
**EXPENSE BUDGET SUMMARY BY FUND AND DEPARTMENT/  
DISCRETELY PRESENTED COMPONENT UNITS**

<b>Department</b>	<b>County Highway</b>	<b>Property &amp; Casualty Insurance</b>	<b>Employee Benefit Insurance</b>	<b>Central Wisconsin Airport</b>	<b>Special Education</b>	<b>TOTAL</b>
Administrator						1,002,284
Aging & Disability Resource Center						2,443,412
Building Maintenance						2,150,340
Capital Improvements						8,006,138
Clerk of Courts						2,659,290
Conservation, Planning & Zoning						3,251,478
Contingency						700,000
Corporation Counsel						492,131
County Board						356,745
County Clerk						722,874
Debt Service						2,775,000
District Attorney						868,784
Employee Resources						781,031
Employment & Training						2,035,699
Finance						549,469
Health						3,938,636
Highway	28,595,461					29,645,461
Insurance		775,513	12,020,440			13,221,731
Library						3,440,814
Medical Examiner						148,072
Park, Recreation & Forestry						3,253,171
Register of Deeds						653,966
Sheriff						10,030,824
Adult Correction Facility						4,538,831
Juvenile Detention Center						983,611
Shelter Home						490,561
Snowmobile/Cross County Ski						434,586
Social Services						21,120,942
Solid Waste						2,933,530
Support Other Agencies						10,989,549
Transfer Between Funds						7,695,337
Treasurer						511,657
UW Extension						374,117
Veterans Administration						205,698
Central Wisconsin Airport				2,957,759		2,957,759
Central Wisconsin Airport-Debt				477,090		477,090
Special Education					3,861,950	3,861,950
<b>TOTALS</b>	<b>\$ 28,595,461</b>	<b>775,513</b>	<b>12,020,440</b>	<b>3,434,849</b>	<b>3,861,950</b>	<b>150,702,568</b>

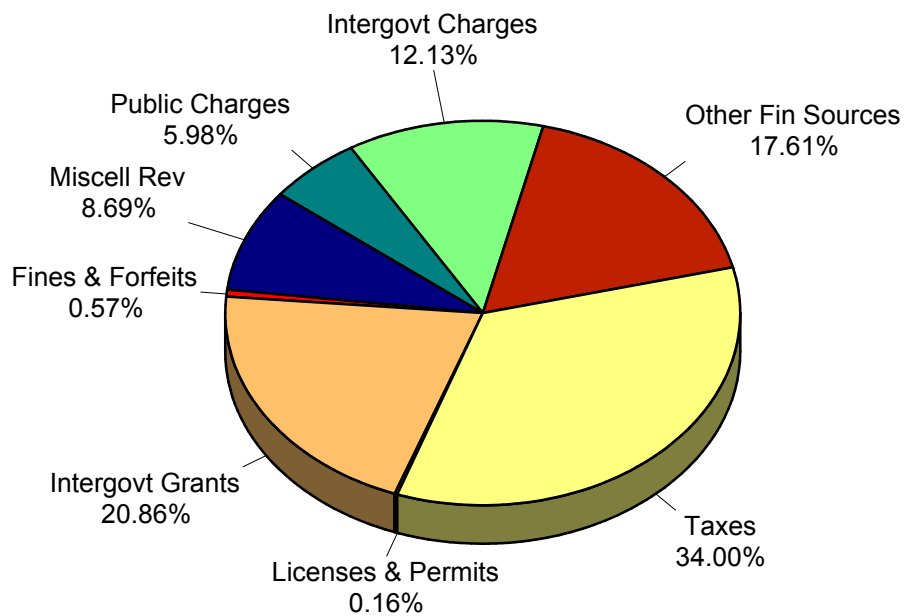
**MARATHON COUNTY  
1996-2006  
REVENUE BUDGET HISTORY BY CATEGORY**

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
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	117,569,450
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	8,747,684	19,862,453	12,756,740	12,353,207	141,853,165
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
2006	53,717,194	31,904,017	254,355	878,800	9,207,691	19,852,628	15,137,847	19,750,036	150,702,568

# MARATHON COUNTY

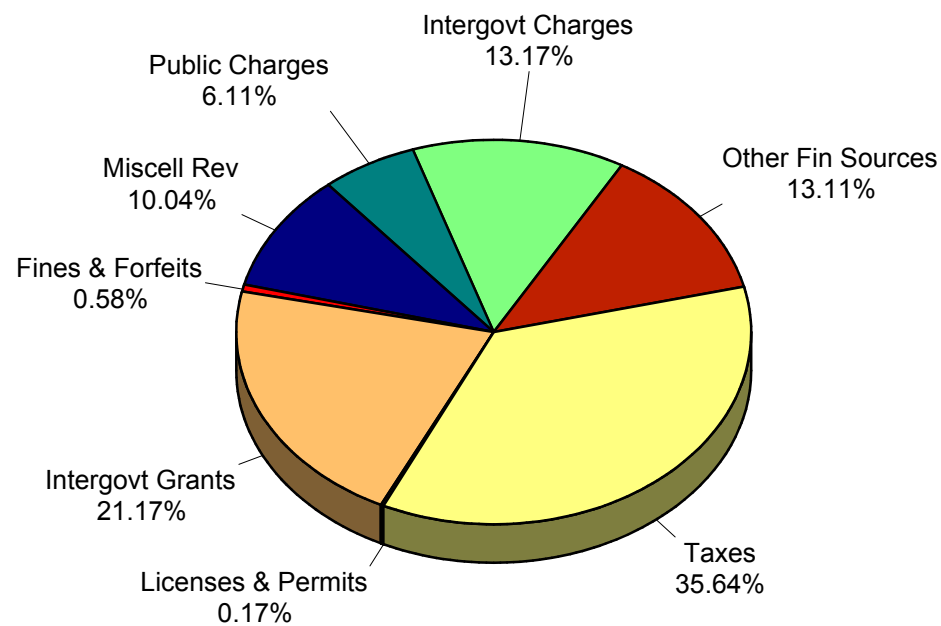
## Revenue Budget by Category

ADOPTED 2005



\$153,572,858

ADOPTED 2006



\$150,702,568

**MARATHON COUNTY  
2005-2006  
REVENUE BUDGET BY CATEGORY IN CLASS**

2004 Actual	2005			Account Name	2006			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
<b>Taxes</b>									
\$ 40,877,655	42,730,820	42,730,820	44,065,967	Real & Personal Property	\$ 47,394,044	44,360,284	44,360,284	3.81%	\$ 1,629,464
10,947,286	8,890,150	8,890,150	8,100,210	Retail Sales & Use	7,800,150	8,960,150	9,010,150	1.35%	120,000
55,218	30,500	30,500	49,760	Other Taxes	46,760	46,760	46,760	53.31%	16,260
1,068,174	560,000	560,000	560,000	Interest & Penalties on Taxes	300,000	300,000	300,000	-46.43%	(260,000)
52,948,333	52,211,470	52,211,470	52,775,937	<b>Taxes</b>	55,540,954	53,667,194	53,717,194	2.88%	1,505,724
<b>Intergovernmental Grants and Aids</b>									
6,015,841	5,961,846	5,961,846	5,825,599	State Shared Taxes	5,493,134	5,892,191	5,892,191	-1.17%	(69,655)
3,472,304	3,317,526	3,803,338	3,711,104	Federal Grants	3,737,787	3,737,787	3,737,787	12.67%	420,261
26,381,534	22,358,035	24,502,428	27,902,224	State Grants	21,943,297	22,016,054	22,016,054	-1.53%	(341,981)
328,627	397,788	453,019	528,613	Grant from Other Local Govern	257,985	257,985	257,985	-35.15%	(139,803)
36,198,306	32,035,195	34,720,631	37,967,540	<b>Intergovernmental Grants and Aids</b>	31,432,203	31,904,017	31,904,017	-0.41%	(131,178)
<b>Licenses and Permits</b>									
15,010	15,755	15,755	15,755	Licenses	15,455	15,455	15,455	-1.90%	(300)
246,697	237,500	237,500	259,500	Permits	238,900	238,900	238,900	0.59%	1,400
261,707	253,255	253,255	275,255	<b>Licenses and Permits</b>	254,355	254,355	254,355	0.43%	1,100
<b>Fines Forfeits &amp; Penalties</b>									
735,636	873,900	873,900	897,000	Law & Ordinance Violations	828,800	878,800	878,800	0.56%	4,900
735,636	873,900	873,900	897,000	<b>Fines Forfeits &amp; Penalties</b>	828,800	878,800	878,800	0.56%	4,900
<b>Public Charges for Services</b>									
1,481,346	1,364,756	1,368,356	1,424,524	General Government	1,342,700	1,369,300	1,369,300	0.33%	4,544
1,216,637	1,194,184	1,194,184	1,286,276	Public Safety	1,352,684	1,362,684	1,362,684	14.11%	168,500
2,769,701	2,282,987	2,282,987	2,817,219	Other Transportation	2,283,087	2,238,712	2,238,712	-1.94%	(44,275)
2,177,075	2,322,300	2,322,300	2,480,787	Health	2,404,753	2,404,753	2,404,753	3.55%	82,453
798,962	718,000	722,500	737,773	Social Services	710,167	710,167	710,167	-1.09%	(7,833)
99,576	79,264	79,264	79,264	Culture	79,264	79,264	79,264	0.00%	-
150,887	171,600	171,600	157,750	Recreation	157,400	157,400	157,400	-8.28%	(14,200)
444,879	518,101	525,101	467,280	Public Areas	490,961	497,761	497,761	-3.93%	(20,340)
12,438	30,450	33,750	38,910	Education	17,400	17,400	17,400	-42.86%	(13,050)
1,106,390	495,002	495,002	486,478	Conservation	392,750	392,750	367,750	-25.71%	(127,252)
2,578	2,500	2,500	2,500	Economic Environment	2,500	2,500	2,500	0.00%	-
10,260,469	9,179,144	9,197,544	9,978,761	<b>Public Charges for Services</b>	9,233,666	9,232,691	9,207,691	0.31%	28,547

2004 Actual	2005			Account Name	2006			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
<b>Intergov't Charges For Services</b>									
\$ 3,911,741	6,600,768	6,600,768	6,650,871	State and Federal	\$ 6,854,499	6,858,499	6,858,499	3.90%	\$ 257,731
1,605,421	8,322,726	8,322,726	8,359,109	Outside Districts	9,011,814	9,030,314	9,030,314	8.50%	707,588
2,374,306	2,663,899	2,663,899	2,443,650	Schools & Special Districts	2,894,761	2,894,761	2,894,761	8.67%	230,862
718,829	1,035,195	1,049,192	1,057,879	Local Departments	1,067,554	1,069,054	1,069,054	3.27%	33,859
8,610,297	18,622,588	18,636,585	18,511,509	<b>Intergov't Charges For Services</b>	19,828,628	19,852,628	19,852,628	6.61%	1,230,040
<b>Miscellaneous Revenue</b>									
1,531,984	1,469,955	1,544,655	3,342,805	Interest & Dividends	1,688,643	1,699,399	1,699,399	15.61%	229,444
471,011	658,886	658,886	665,604	Rent	660,959	660,959	660,959	0.31%	2,073
180,000	175,000	175,000	287,023	Property Sales & Loss Comp	148,000	148,000	148,000	-15.43%	(27,000)
10,062,663	11,043,973	10,998,953	11,031,350	Other Miscellaneous Revenue	12,543,829	12,629,489	12,629,489	14.36%	1,585,516
10,825,792	-	-	-	Non-Operating Revenue	-	-	-	0.00%	-
23,071,450	13,347,814	13,377,494	15,326,782	<b>Miscellaneous Revenue</b>	15,041,431	15,137,847	15,137,847	13.41%	1,790,033
<b>Other Financing Sources</b>									
6,036,238	1,400,275	2,575,275	2,576,814	Gen Obligation Long-Term Debt	14,055	14,055	14,055	-99.00%	(1,386,220)
22,626,352	9,112,964	10,244,321	10,734,296	Transfers From Other Funds	8,335,899	8,335,899	8,335,899	-8.53%	(777,065)
-	16,536,253	25,568,590	24,488,988	Transfers From Fund Balances	10,298,703	11,400,082	11,400,082	-31.06%	(5,136,171)
28,662,590	27,049,492	38,388,186	37,800,098	<b>Other Financing Sources</b>	18,648,657	19,750,036	19,750,036	-26.99%	(7,299,456)
<b>\$ 160,748,788</b>	<b>153,572,858</b>	<b>167,659,065</b>	<b>173,532,882</b>	<b>GRAND TOTAL</b>	<b>\$ 150,808,694</b>	<b>150,677,568</b>	<b>150,702,568</b>	<b>-1.87%</b>	<b>\$ (2,870,290)</b>

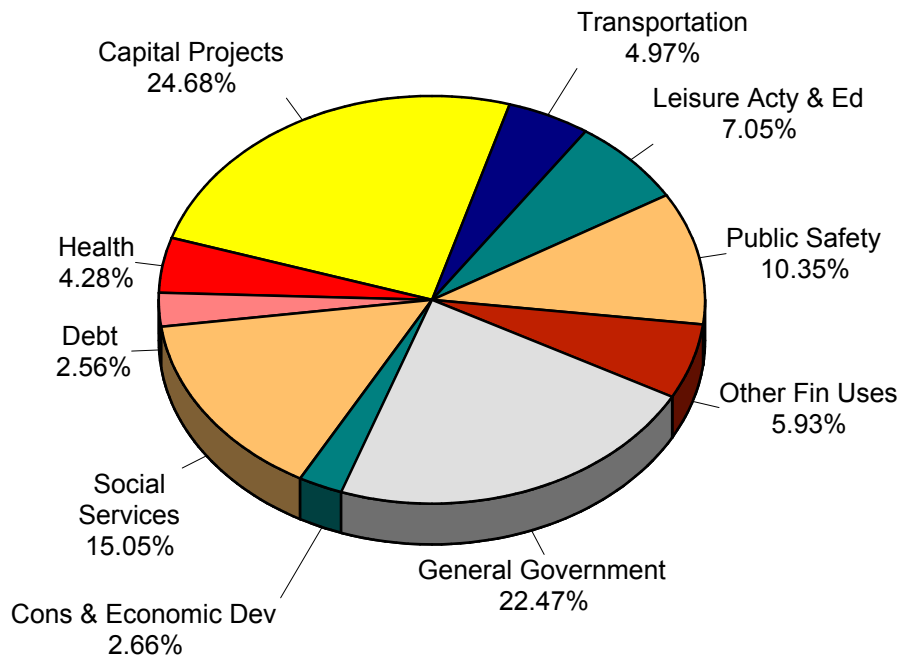
**MARATHON COUNTY  
1996-2006  
EXPENSE BUDGET HISTORY BY ACTIVITY**

<b>Fund</b>	<b>General Government</b>	<b>Public Safety</b>	<b>Transportation</b>	<b>Health</b>	<b>Social Services</b>	<b>Leisure Activities &amp; Education</b>	<b>Conservation &amp; Economic Development</b>	<b>Debt Service</b>	<b>Capital Outlay</b>	<b>Other Financing Uses</b>	<b>Total Adopted Budget</b>
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
2006	37,739,451	16,715,304	32,188,115	6,759,796	23,770,052	10,875,163	3,060,560	3,252,090	8,006,138	8,335,899	150,702,568



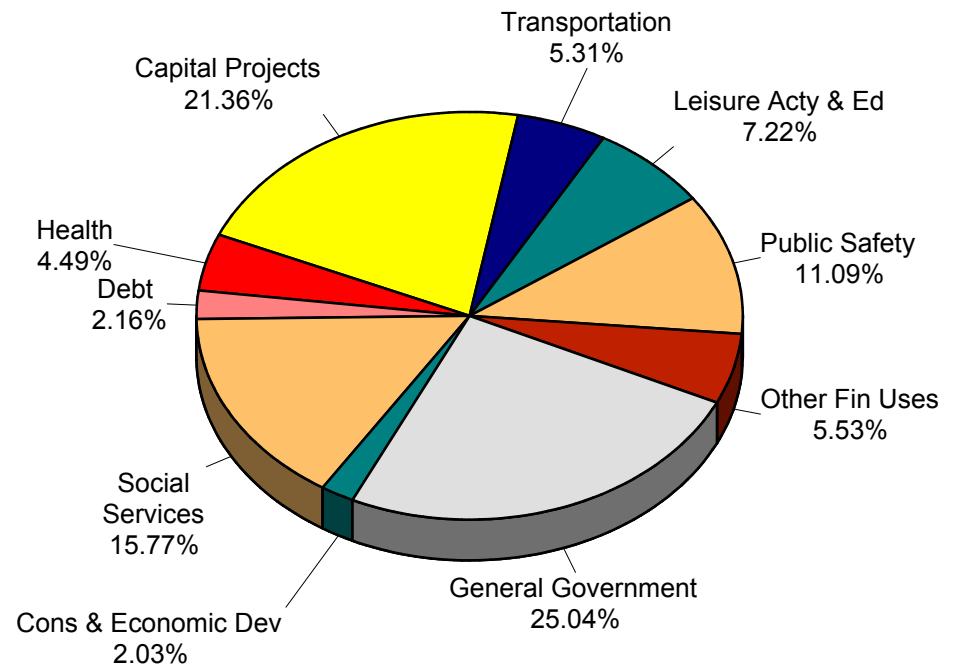
# MARATHON COUNTY Expense Budget by Activity

ADOPTED 2005



\$153,572,858

ADOPTED 2006



\$150,702,568

**MARATHON COUNTY**  
**2005-2006**  
**EXPENSE BUDGET BY AGENCY WITHIN ACTIVITY**

2004 Actual	2005			Account Name	2006			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
<b>General Government</b>									
\$ 304,026	348,727	401,727	401,727	Legislative	\$ 356,745	356,745	356,745	2.30%	\$ 8,018
2,713,848	2,757,150	2,757,150	2,794,525	Judicial	2,869,309	2,807,362	2,807,362	1.82%	50,212
312,200	320,556	320,556	317,260	Executive	328,316	330,807	330,807	3.20%	10,251
1,047,397	2,158,951	2,086,451	2,077,038	General Administration	2,293,893	2,203,905	2,203,905	2.08%	44,954
19,093,844	22,969,189	22,998,349	23,092,360	Financial Administration	25,069,676	25,272,406	25,272,406	10.03%	2,303,217
1,111,766	1,406,082	1,443,261	1,467,841	Legal	1,359,131	1,360,915	1,360,915	-3.21%	(45,167)
503,545	639,589	824,989	819,589	Property Records and Control	653,966	653,966	653,966	2.25%	14,377
1,672,215	1,901,209	2,331,506	2,332,096	Conservation Planning Zoning	2,622,620	2,603,005	2,603,005	36.91%	701,796
1,562,447	2,001,043	2,001,043	2,060,747	Other General Government	2,155,222	2,150,340	2,150,340	7.46%	149,297
28,321,288	34,502,496	35,165,032	35,363,183	<b>General Government</b>	37,708,878	37,739,451	37,739,451	9.38%	3,236,955
<b>Public Safety</b>									
8,842,602	9,416,965	10,101,508	9,865,100	Sheriff	9,899,463	9,817,194	9,817,194	4.25%	400,229
765,849	255,673	528,940	527,937	Emergency Ser & Disaster Ctrl	214,165	213,630	213,630	-16.44%	(42,043)
4,539,386	4,775,013	4,813,365	4,964,009	Corrections - Adult	5,125,308	5,210,308	5,210,308	9.12%	435,295
854,097	925,607	925,607	925,607	Corrections - Juvenile - Sheriff	983,611	983,611	983,611	6.27%	58,004
476,481	523,282	533,235	523,282	Shelter Home - Sheriff	490,561	490,561	490,561	-6.25%	(32,721)
15,478,415	15,896,540	16,902,655	16,805,935	<b>Public Safety</b>	16,713,108	16,715,304	16,715,304	5.15%	818,764
<b>Transportation</b>									
17,853,863	35,325,301	37,645,457	34,155,201	Highway	32,295,461	29,645,461	29,645,461	-16.08%	(5,679,840)
3,378,354	2,574,889	2,831,187	2,670,091	Central Wisconsin Airport	258,078	2,542,654	2,542,654	-1.25%	(32,235)
21,232,217	37,900,190	40,476,644	36,825,292	<b>Transportation</b>	32,553,539	32,188,115	32,188,115	-15.07%	(5,712,075)
<b>Health</b>									
3,640,156	3,870,902	4,936,563	4,940,272	General Health	3,988,637	3,938,636	3,938,636	1.75%	67,734
2,791,578	2,707,000	2,707,000	3,006,840	Sanitation	2,821,160	2,821,160	2,821,160	4.22%	114,160
6,431,734	6,577,902	7,643,563	7,947,112	<b>Health</b>	6,809,797	6,759,796	6,759,796	2.77%	181,894

2004 Actual	2005			Account Name	2006			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
<b>Social Services</b>									
\$ 19,221,877	20,543,341	21,151,910	20,525,656	Provided Serv/Admin-Soc Ser	\$ 21,114,209	21,120,942	21,120,942	2.81%	\$ 577,601
187,830	199,824	205,940	200,524	Veterans	205,698	205,698	205,698	2.94%	5,874
2,556,308	2,374,996	2,544,707	2,484,310	Older Americans	2,443,412	2,443,412	2,443,412	2.88%	68,416
21,966,015	23,118,161	23,902,557	23,210,490	<b>Social Services</b>	23,763,319	23,770,052	23,770,052	2.82%	651,891
<b>Leisure Activities &amp; Education</b>									
3,236,064	3,361,944	3,456,253	3,523,888	Library	3,510,296	3,440,814	3,440,814	2.35%	78,870
3,270,601	3,154,792	3,530,434	3,202,513	Public Areas	3,224,252	3,198,282	3,198,282	1.38%	43,490
314,373	361,966	403,632	396,843	University Extension Program	372,971	374,117	374,117	3.36%	12,151
3,412,188	3,942,478	3,962,284	3,820,367	Special Education	3,861,950	3,861,950	3,861,950	-2.04%	(80,528)
10,233,226	10,821,180	11,352,603	10,943,611	<b>Leisure Activities &amp; Education</b>	10,969,469	10,875,163	10,875,163	0.50%	53,983
<b>Conservation &amp; Economic Development</b>									
5,755	437,636	443,345	7,348	Forest Resources	489,475	489,475	489,475	11.85%	51,839
568,128	1,112,367	1,225,453	1,211,184	Agricultural Resources	711,661	598,473	648,473	-41.70%	(463,894)
857,375	-	283,608	283,607	Economic Training	-	-	-	0.00%	-
2,205,781	2,538,234	2,538,234	3,233,371	Employment & Training	1,922,612	1,922,612	1,922,612	-24.25%	(615,622)
3,637,039	4,088,237	4,490,640	4,735,510	<b>Conservation &amp; Ec Develop</b>	3,123,748	3,010,560	3,060,560	-25.14%	(1,027,677)
<b>Debt Service</b>									
4,663,019	3,930,043	3,967,971	3,967,971	Debt Redemption	527,090	3,252,090	3,252,090	-17.25%	(677,953)
4,663,019	3,930,043	3,967,971	3,967,971	<b>Debt Service</b>	527,090	3,252,090	3,252,090	-17.25%	(677,953)
<b>Capital Projects</b>									
4,387,496	7,625,145	13,513,079	13,413,079	Capital Projects	7,981,138	8,031,138	8,006,138	5.00%	380,993
4,387,496	7,625,145	13,513,079	13,413,079	<b>Capital Projects</b>	7,981,138	8,031,138	8,006,138	5.00%	380,993
<b>Other Financing Uses</b>									
22,626,352	9,112,964	10,244,321	10,688,928	Transfers to Other Funds	8,335,899	8,335,899	8,335,899	-8.53%	(777,065)
22,626,352	9,112,964	10,244,321	10,688,928	<b>Other Financing Uses</b>	8,335,899	8,335,899	8,335,899	-8.53%	(777,065)
<b>\$ 138,976,801</b>	<b>153,572,858</b>	<b>167,659,065</b>	<b>163,901,111</b>	<b>Grand Total</b>	<b>\$ 148,485,985</b>	<b>150,677,568</b>	<b>150,702,568</b>	<b>-1.87%</b>	<b>\$ (2,870,290)</b>

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

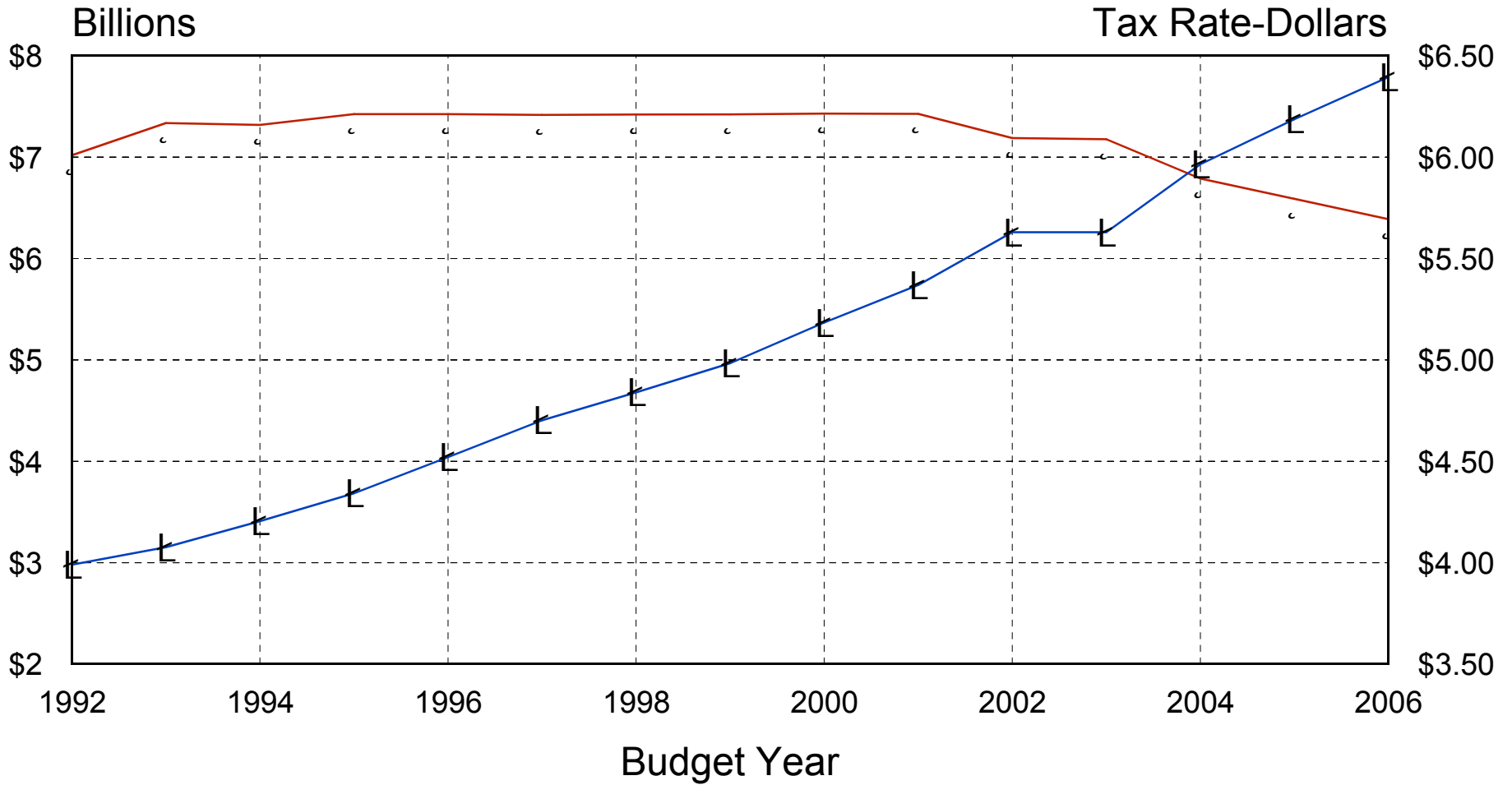
Levy Year	Settle-ment Year	Total Equalized Value (A)	Percent Change	Value of Tax Increment District (TID)	Total Equalized Value Minus TIDS (B)	Percent Change	Total Tax Levy	Percent Change	Tax Rates	Percent Change
1991	1992	3,037,402,500	4.94%	56,703,960	2,980,698,540	4.44%	17,913,223	6.99%	6.0097	-0.53%
1992	1993	3,214,374,900	5.83%	60,273,560	3,154,101,340	5.82%	19,456,563	8.62%	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	10.04%	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	8.92%	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	6.15%	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%
2005	2006	8,147,380,600	6.64%	357,090,950	7,790,289,650	5.65%	44,360,284	3.81%	5.6943	-1.74%

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

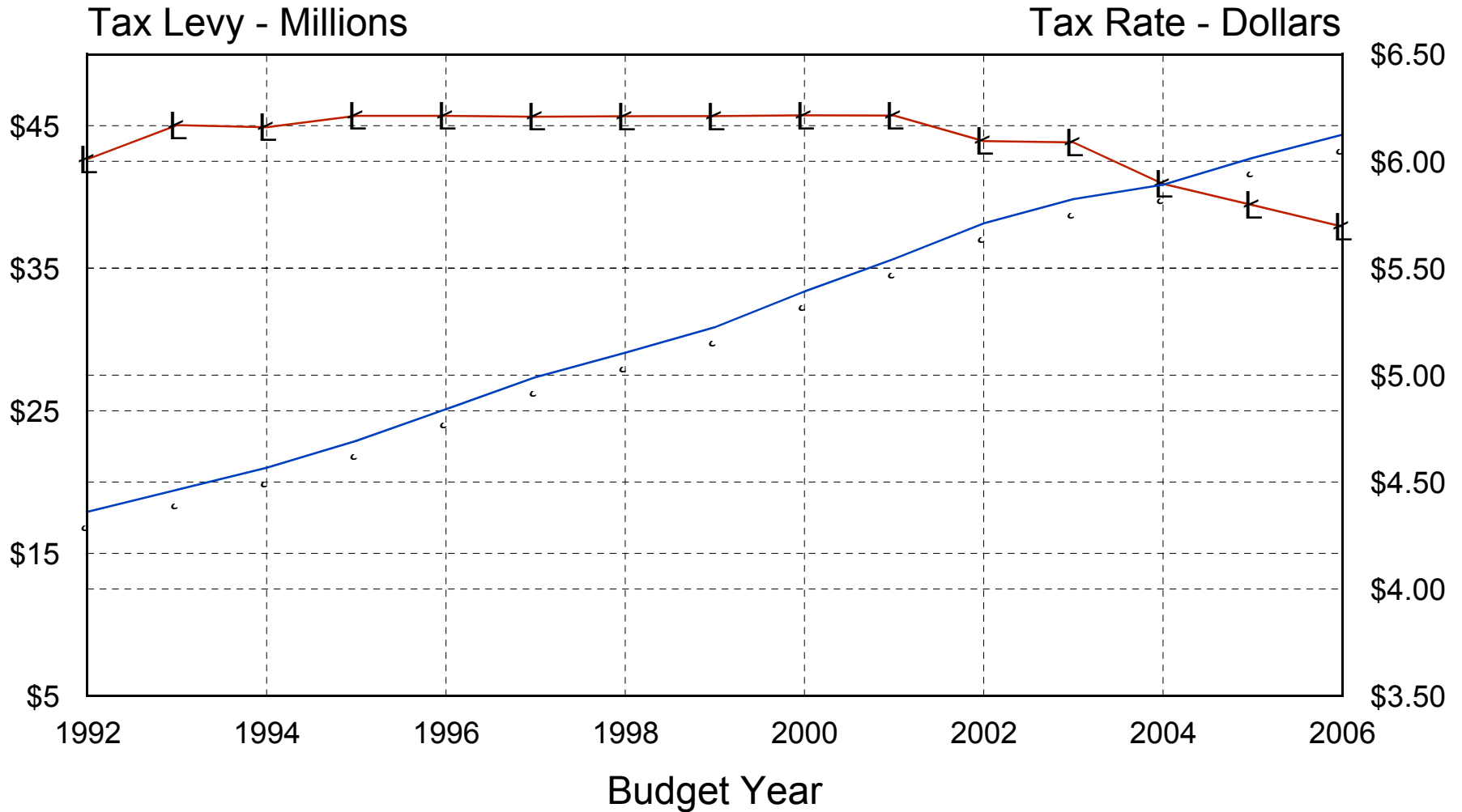
## Equalized Value & Tax Rates



— Equalized Value    
 — Tax Rate

# MARATHON COUNTY

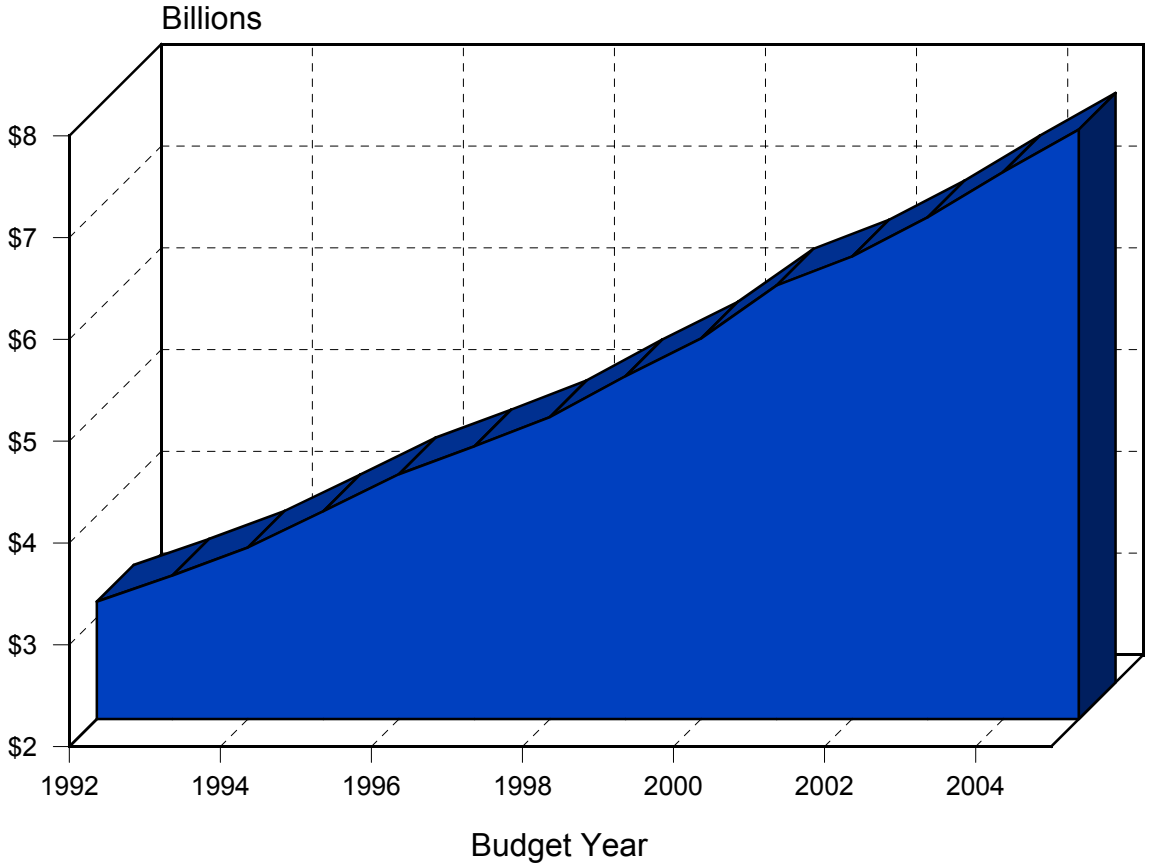
## Tax Levy & Rates



— Tax Levy — Tax Rate

# MARATHON COUNTY Equalized Value

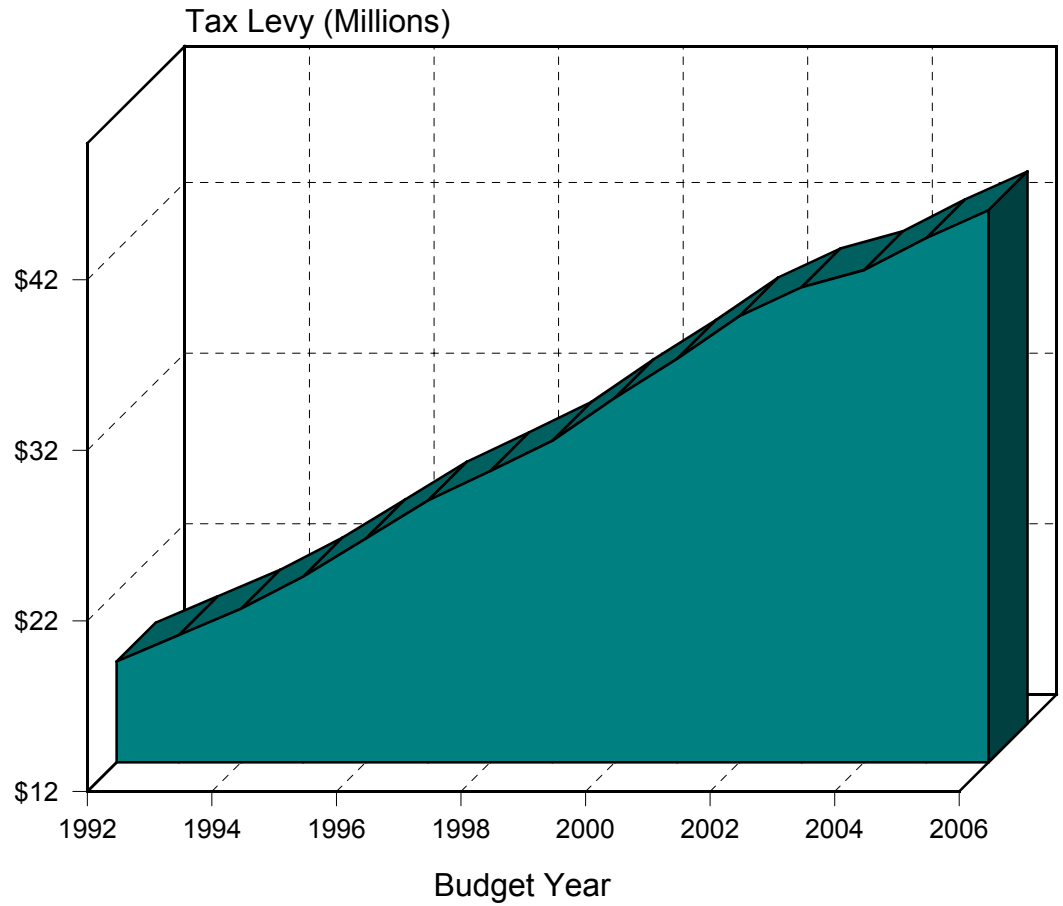
Levy Year	Equalized Value
1992	3,154,101,340
1993	3,410,652,340
1994	3,685,065,640
1995	4,042,110,840
1996	4,405,379,440
1997	4,680,426,940
1998	4,967,829,640
1999	5,368,291,040
2000	5,738,954,640
2001	6,259,667,840
2002	6,544,609,540
2003	6,930,455,450
2004	7,373,747,250
2005	7,790,289,650



# MARATHON COUNTY

## Tax Levy

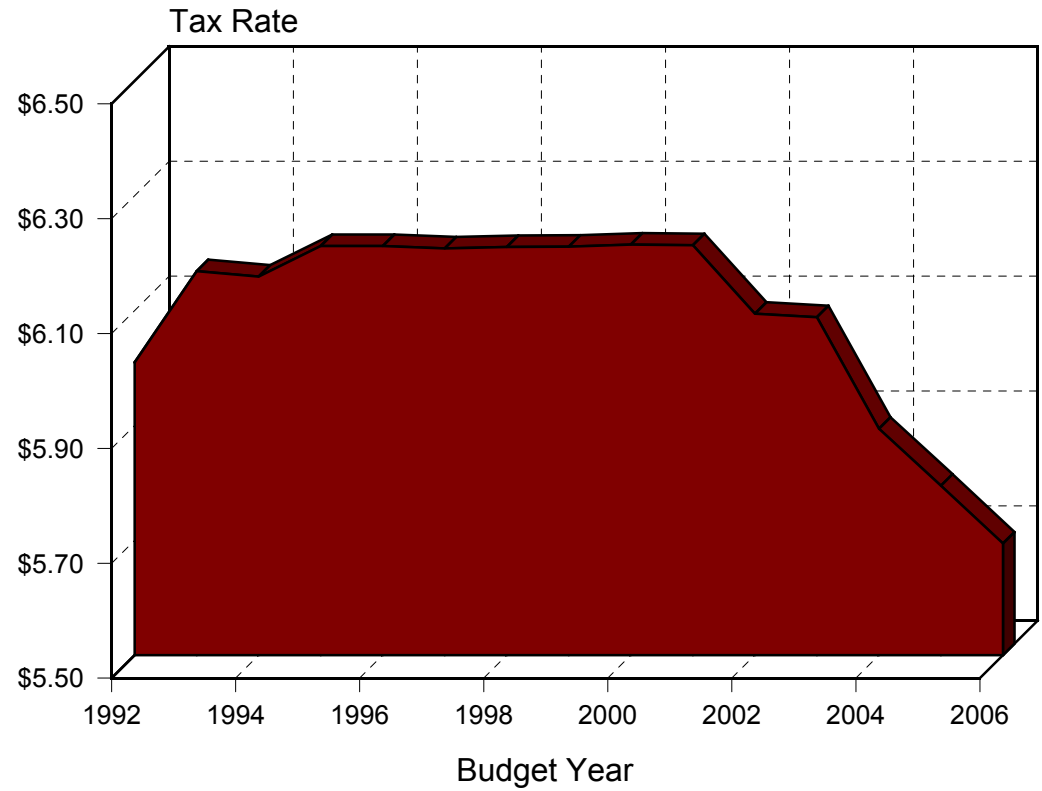
Budget Year	Tax Levy
1992	17,913,223
1993	19,456,563
1994	21,006,795
1995	22,893,158
1996	25,111,275
1997	27,349,954
1998	29,068,916
1999	30,856,382
2000	33,363,392
2001	35,660,957
2002	38,149,579
2003	39,846,548
2004	40,850,300
2005	42,730,820
2006	44,360,284





# MARATHON COUNTY Tax Rates

Budget Year	Tax Rate
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	5.795
2006	5.6943



**MARATHON COUNTY  
COLLECTED 2005-2006  
MUNICIPALITIES TAX RATE AND LEVY COMPARISON**

Municipality	2004 Equalized Value	2004 Tax Levy to be Collected in 2005	Tax Rate	2005 Equalized Value	2005 Tax Levy to be Collected in 2006	Tax Rate	Levy Dollar Increase (Decrease)	Levy Percent Increase (Decrease)	Equalized Value Dollar Increase	Equalized Value Percent Increase
<b>TOWN</b>										
Bergen	\$ 51,469,100	299,319	5.8155	54,993,700	314,385	5.7167	15,066	5.03%	3,524,600	6.85%
Berlin	63,020,800	366,498	5.8155	63,295,900	361,847	5.7167	(4,651)	-1.27%	275,100	0.44%
Bern	25,457,300	148,047	5.8155	27,519,600	157,323	5.7167	9,276	6.27%	2,062,300	8.10%
Bevent	77,650,800	451,579	5.8155	78,022,900	446,037	5.7167	(5,542)	-1.23%	372,100	0.48%
Brighton	31,503,600	183,210	5.8155	31,325,800	179,082	5.7167	(4,128)	-2.25%	(177,800)	-0.56%
Cassel	47,312,700	275,148	5.8155	51,950,200	296,986	5.7167	21,838	7.94%	4,637,500	9.80%
Cleveland	75,671,500	440,069	5.8155	84,377,500	482,365	5.7167	42,296	9.61%	8,706,000	11.50%
Day	53,249,400	309,673	5.8155	56,634,800	323,767	5.7167	14,094	4.55%	3,385,400	6.36%
Easton	61,205,700	355,942	5.8155	63,607,600	363,628	5.7167	7,686	2.16%	2,401,900	3.92%
Eau Pleine	46,750,400	271,878	5.8155	46,972,100	268,528	5.7167	(3,350)	-1.23%	221,700	0.47%
Elderon	45,607,300	265,230	5.8155	43,985,800	251,456	5.7167	(13,774)	-5.19%	(1,621,500)	-3.56%
Emmet	55,836,900	324,720	5.8155	56,570,700	323,400	5.7167	(1,320)	-0.41%	733,800	1.31%
Frankfort	33,681,900	195,878	5.8155	35,767,100	204,471	5.7167	8,593	4.39%	2,085,200	6.19%
Franzen	37,289,600	216,858	5.8155	37,087,700	212,021	5.7167	(4,837)	-2.23%	(201,900)	-0.54%
Green Valley	44,371,100	258,041	5.8155	47,875,200	273,690	5.7167	15,649	6.06%	3,504,100	7.90%
Guenther	26,284,600	152,858	5.8155	25,858,200	147,825	5.7167	(5,033)	-3.29%	(426,400)	-1.62%
Halsey	28,307,600	164,623	5.8155	30,761,500	175,856	5.7167	11,233	6.82%	2,453,900	8.67%
Hamburg	44,335,800	257,835	5.8155	44,758,800	255,875	5.7167	(1,960)	-0.76%	423,000	0.95%
Harrison	25,785,400	149,955	5.8155	24,809,700	141,831	5.7167	(8,124)	-5.42%	(975,700)	-3.78%
Hewitt	39,766,600	231,263	5.8155	39,298,200	224,658	5.7167	(6,605)	-2.86%	(468,400)	-1.18%
Holton	38,017,100	221,089	5.8155	40,344,200	230,637	5.7167	9,548	4.32%	2,327,100	6.12%
Hull	38,489,400	223,836	5.8155	38,012,100	217,305	5.7167	(6,531)	-2.92%	(477,300)	-1.24%
Johnson	39,407,400	229,174	5.8155	41,306,700	236,140	5.7167	6,966	3.04%	1,899,300	4.82%
Knowlton	158,895,200	924,057	5.8155	174,705,700	998,748	5.7167	74,691	8.08%	15,810,500	9.95%
Maine	172,140,000	1,001,082	5.8155	172,694,000	987,248	5.7167	(13,834)	-1.38%	554,000	0.32%
Marathon	70,897,000	412,302	5.8155	75,881,700	433,796	5.7167	21,494	5.21%	4,984,700	7.03%
McMillan ✓	137,548,000	732,354	5.3244	147,961,800	775,091	5.2385	42,737	5.84%	10,413,800	7.57%
Mosinee	136,118,300	791,598	5.8155	139,170,500	795,602	5.7167	4,004	0.51%	3,052,200	2.24%
Norrie	61,322,200	356,620	5.8155	61,627,700	352,310	5.7167	(4,310)	-1.21%	305,500	0.50%
Plover	40,200,400	233,786	5.8155	40,380,700	230,846	5.7167	(2,940)	-1.26%	180,300	0.45%
Reid	77,205,500	448,990	5.8155	81,675,100	466,916	5.7167	17,926	3.99%	4,469,600	5.79%

Municipality	2004 Equalized Value	2004 Tax Levy to be Collected in 2005	Tax Rate	2005 Equalized Value	2005 Tax Levy to be Collected in 2006	Tax Rate	Levy Dollar Increase (Decrease)	Levy Percent Increase (Decrease)	Equalized Value Dollar Increase	Equalized Value Percent Increase
Rib Falls	56,524,000	328,716	5.8155	59,197,300	338,416	5.7167	9,700	2.95%	2,673,300	4.73%
Rib Mountain	586,306,500	3,409,673	5.8155	615,047,700	3,516,071	5.7167	106,398	3.12%	28,741,200	4.90%
Rietbrock	39,194,800	227,938	5.8155	39,746,600	227,221	5.7167	(717)	-0.31%	551,800	1.41%
Ringle	94,855,100	551,631	5.8155	106,743,200	610,224	5.7167	58,593	10.62%	11,888,100	12.53%
Spencer	73,042,500	424,780	5.8155	81,540,300	466,145	5.7167	41,365	9.74%	8,497,800	11.63%
Stettin	191,381,900	1,112,984	5.8155	191,800,400	1,096,474	5.7167	(16,510)	-1.48%	418,500	0.22%
Texas	103,630,800	602,666	5.8155	102,185,700	584,170	5.7167	(18,496)	-3.07%	(1,445,100)	-1.39%
Wausau	136,233,600	792,268	5.8155	136,286,000	779,112	5.7167	(13,156)	-1.66%	52,400	0.04%
Weston	34,553,700	200,947	5.8155	37,351,800	213,531	5.7167	12,584	6.26%	2,798,100	8.10%
Wien	38,207,000	222,193	5.8155	39,737,900	227,171	5.7167	4,978	2.24%	1,530,900	4.01%
<b>TOWN TOTAL</b>	<b>\$ 3,238,728,500</b>	<b>18,767,308</b>	<b>5.7947</b>	<b>3,368,870,100</b>	<b>19,188,205</b>	<b>5.6957</b>	<b>420,897</b>	<b>2.24%</b>	<b>130,141,600</b>	<b>4.02%</b>
<b>VILLAGE</b>										
Athens	38,532,100	224,084	5.8155	42,452,400	242,690	5.7167	18,606	8.30%	3,920,300	10.17%
Birnamwood*	597,800	3,462	5.7917	645,600	3,666	5.6792	204	5.89%	47,800	8.00%
Brokaw	29,044,100	168,906	5.8155	30,167,500	172,460	5.7167	3,554	2.10%	1,123,400	3.87%
Dorchester*	104,000	602	5.7917	109,200	620	5.6792	18	2.99%	5,200	5.00%
Edgar	56,202,900	326,849	5.8155	60,502,500	345,877	5.7167	19,028	5.82%	4,299,600	7.65%
Elderon*	5,817,600	33,694	5.7917	6,419,600	36,458	5.6792	2,764	8.20%	602,000	10.35%
Fenwood	5,238,300	30,463	5.8155	5,267,500	30,113	5.7167	(350)	-1.15%	29,200	0.56%
Hatley	23,935,000	139,194	5.8155	24,447,400	139,760	5.7167	566	0.41%	512,400	2.14%
Kronenwetter	312,797,200	1,819,076	5.8155	340,095,600	1,944,240	5.7167	125,164	6.88%	27,298,400	8.73%
Marathon	88,850,500	516,711	5.8155	89,740,800	513,025	5.7167	(3,686)	-0.71%	890,300	1.00%
Rothschild*	311,729,600	1,805,452	5.7917	328,820,700	1,867,426	5.6792	61,974	3.43%	17,091,100	5.48%
Spencer*	71,693,200	415,227	5.7917	75,268,000	427,459	5.6792	12,232	2.95%	3,574,800	4.99%
Stratford	62,071,100	360,975	5.8155	66,733,800	381,500	5.7167	20,525	5.69%	4,662,700	7.51%
Unity*	7,320,000	42,395	5.7917	7,159,500	40,660	5.6792	(1,735)	-4.09%	(160,500)	-2.19%
Weston*	628,518,100	3,640,204	5.7917	675,866,400	3,838,355	5.6792	198,151	5.44%	47,348,300	7.53%
<b>VILLAGE TOTAL</b>	<b>\$ 1,642,451,500</b>	<b>9,527,294</b>	<b>5.8007</b>	<b>1,753,696,500</b>	<b>9,984,309</b>	<b>5.6933</b>	<b>457,015</b>	<b>4.80%</b>	<b>111,245,000</b>	<b>6.77%</b>
<b>CITY</b>										
Abbotsford*√	30,732,600	162,900	5.3006	32,266,600	167,814	5.2009	4,914	3.02%	1,534,000	4.99%
Colby*√	11,341,000	60,114	5.3006	11,604,300	60,352	5.2009	238	0.40%	263,300	2.32%
Marshfield√	76,702,800	408,393	5.3244	84,230,800	441,239	5.2385	32,846	8.04%	7,528,000	9.81%
Mosinee	246,844,800	1,435,529	5.8155	264,284,400	1,510,846	5.7167	75,317	5.25%	17,439,600	7.07%
Schofield	169,256,600	984,314	5.8155	178,395,400	1,019,840	5.7167	35,526	3.61%	9,138,800	5.40%
Wausau	1,957,689,450	11,384,968	5.8155	2,096,941,550	11,987,679	5.7167	602,711	5.29%	139,252,100	7.11%
<b>CITY TOTAL</b>	<b>\$ 2,492,567,250</b>	<b>14,436,218</b>	<b>5.7917</b>	<b>2,667,723,050</b>	<b>15,187,770</b>	<b>5.6932</b>	<b>751,552</b>	<b>5.21%</b>	<b>175,155,800</b>	<b>7.03%</b>
<b>COUNTY TOTAL</b>	<b>\$ 7,373,747,250</b>	<b>42,730,820</b>	<b>5.795</b>	<b>7,790,289,650</b>	<b>44,360,284</b>	<b>5.6943</b>	<b>1,629,464</b>	<b>3.81%</b>	<b>416,542,400</b>	<b>5.65%</b>

\*No Bridge Aid    √ No Library Tax

**MARATHON COUNTY  
FIVE YEAR DEPARTMENT BUDGET COMPARISON  
2002 - 2006**

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Administrator/Justice System Alternatives (B 14-18, B20)</b>									
2006	1,002,284	28,541	2.93%	78,455	330	0.42%	923,829	28,211	3.15%
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%
<b>Aging &amp; Disability Resource Center (F 9-14)</b>									
2006	2,443,412	68,416	2.88%	2,308,192	53,344	2.37%	135,220	15,072	12.54%
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	229,085	11.60%	220,785	0	0.00%
<b>Building Maintenance (B 73-77)</b>									
2006	2,150,340	149,297	7.46%	36,900	0	0.00%	2,113,440	149,297	7.60%
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%
<b>Capital Improvements (J 2-9)</b>									
2006	8,006,138	380,993	5.00%	7,831,138	502,494	6.86%	175,000	(121,501)	-40.98%
2005	7,625,145	(1,239,927)	-13.99%	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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Clerk of Circuit Courts (B 5-8)</b>									
2006	2,659,290	40,108	1.53%	1,866,300	1,300	0.07%	792,990	38,808	5.15%
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%
<b>Conservation, Planning &amp; Zoning (B 65-72, H6)</b>									
2006	3,251,478	237,902	7.89%	2,129,825	135,112	6.77%	1,121,653	102,790	10.09%
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%
<b>Contingency (B 19)</b>									
2006	700,000	0	0.00%	0	0	0.00%	700,000	0	0.00%
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%
<b>Corporation Counsel (B 48-53)</b>									
2006	492,131	7,148	1.47%	213,367	(1,366)	-0.64%	278,764	8,514	3.15%
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%
<b>County Board of Supervisors (B 2-4)</b>									
2006	356,745	8,018	2.30%	0	0	0.00%	356,745	8,018	2.30%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>County Clerk (B 21-26)</b>									
2006	722,874	24,503	3.51%	238,005	63,550	36.43%	484,869	(39,047)	-7.45%
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%
<b>Debt Service (I 2-3)</b>									
2006	2,775,000	(683,230)	-19.76%	50,000	0	0.00%	2,725,000	(683,230)	-20.05%
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%
<b>District Attorney (B 54-59)</b>									
2006	868,784	(52,315)	-5.68%	253,125	(71,117)	-21.93%	615,659	18,802	3.15%
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%
<b>Employee Resources (B 27-31)</b>									
2006	781,031	20,451	2.69%	101,600	(300)	-0.29%	679,431	20,751	3.15%
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%
<b>Employment &amp; Training (H 7-12)</b>									
2006	2,035,699	(717,087)	-26.05%	2,008,987	(717,087)	-26.30%	26,712	0	0.00%
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	1297.96%	26,712	0	0.00%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Finance (B 32-37)</b>									
2006	549,469	5,838	1.07%	54,000	340	0.63%	495,469	5,498	1.12%
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%
<b>Finance-General County Insurance (B 38)</b>									
2006	425,778	(3,876)	-0.90%	0	0	0.00%	425,778	(3,876)	-0.90%
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%
<b>Forestry</b>									
2006	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%
<b>Health (E 2-6)</b>									
2006	3,938,636	67,734	1.75%	1,511,876	68,691	4.76%	2,426,760	(957)	-0.04%
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%
<b>Highway (D 2-8)</b>									
2006	29,645,461	(5,679,840)	-16.08%	21,500,155	(5,850,763)	-21.39%	8,145,306	170,923	2.14%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Insurance (B 40-41)</b>									
2006	12,795,953	1,390,321	12.19%	12,795,953	1,390,321	12.19%	0	0	0.00%
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%
<b>Land Conservation</b>									
2006	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%
<b>Library (G 2-6)</b>									
2006	3,440,814	78,870	2.35%	176,732	(20,809)	-10.53%	3,264,082	99,679	3.15%
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%
<b>Medical Examiner (B 9-13)</b>									
2006	148,072	10,104	7.32%	26,400	6,400	32.00%	121,672	3,704	3.14%
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%
<b>Parks, Recreation &amp; Forestry (G 7-14, H 2-5)</b>									
2006	3,253,171	110,546	3.52%	1,612,506	54,700	3.51%	1,640,665	55,846	3.52%
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%



Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Planning</b>									
2006	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%
<b>Register of Deeds (B 60-64)</b>									
2006	653,966	14,377	2.25%	820,000	9,250	1.14%	(166,034)	5,127	3.00%
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%
<b>Sheriff/Emergency Government (C 2-12)</b>									
2006	10,030,824	358,186	3.70%	759,401	(103,531)	-12.00%	9,271,423	461,717	5.24%
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%
<b>Sheriff-Adult Correction Facility (C 13)</b>									
2006	4,538,831	417,005	10.12%	784,104	74,397	10.48%	3,754,727	342,608	10.04%
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	3.88%	3,002,875	101,903	3.51%
<b>Sheriff-Juvenile Detention Center (C 14-15)</b>									
2006	983,611	58,004	6.27%	310,500	110,500	55.25%	673,111	(52,496)	-7.23%
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)	-0.10%	200,000	(72,400)	-26.58%	669,809	72,314	12.10%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Sheriff-Shelter Home (C 16-17)</b>									
2006	490,561	(32,721)	-6.25%	127,700	41,500	48.14%	362,861	(74,221)	-16.98%
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	6166.67%	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%
<b>Snowmobile\Cross Country Ski Trail\ATV (G 15-16)</b>									
2006	434,586	(15,217)	-3.38%	402,081	(1,699)	-0.42%	32,505	(13,518)	-29.37%
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%
<b>Social Services\Child Support (F 2-8)</b>									
2006	21,120,942	577,601	2.81%	14,330,864	352,139	2.52%	6,790,078	225,462	3.43%
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%
<b>Solid Waste (E 7-9)</b>									
2006	2,933,530	116,960	4.15%	2,933,530	116,960	4.15%	0	0	0.00%
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%
<b>Solid Waste Debt</b>									
2006	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Support Other Agencies (See pages A73 through A75) (B 39)</b>									
2006	10,989,549	944,763	9.41%	0	0	0.00%	10,989,549	944,763	9.41%
2005	10,044,786	1,291,679	14.76%	0	0	0.00%	10,044,786	1,291,679	14.76%
2004	8,753,107	420,022	5.04%	0	0	0.00%	8,753,107	420,022	5.04%
2003	8,333,085	799,847	10.62%	0	0	0.00%	8,333,085	799,847	10.62%
2002	7,533,238	208,209	2.84%	0	0	0.00%	7,533,238	208,209	2.84%
<b>Transfers Between Funds (K 2)</b>									
2006	7,695,337	(684,527)	-8.17%	7,695,337	(684,527)	-8.17%	0	0	0.00%
2005	8,379,864	(9,103,858)	-52.07%	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%
<b>Treasurer (B 42-47)</b>									
2006	511,657	(33,829)	-6.20%	16,026,926	65,165	0.41%	(15,515,269)	(98,994)	-0.64%
2005	545,486	(2,164)	-0.40%	15,961,761	759,480	5.00%	(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%
<b>UW-Extension (G 17-22)</b>									
2006	374,117	12,151	3.36%	48,526	6,311	14.95%	325,591	5,840	1.83%
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%
<b>Veterans Administration (F 15-19)</b>									
2006	205,698	5,874	2.94%	13,000	0	0.00%	192,698	5,874	3.14%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Zoning</b>									
2006	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%
<b>Central Wisconsin Airport (D 9-12)</b>									
2006	2,957,759	(26,108)	-0.87%	2,957,759	(26,108)	-0.87%	0	0	0.00%
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%
<b>Central Wisconsin Airport Debt (I 4)</b>									
2006	477,090	5,277	1.12%	477,090	5,277	1.12%	0	0	0.00%
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%
<b>Special Education (G 23-27)</b>									
2006	3,861,950	(80,528)	-2.04%	3,861,950	(80,528)	-2.04%	0	0	0.00%
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%
<b>Totals</b>									
2006	150,702,568	(2,870,290)	-1.87%	106,342,284	(4,499,754)	-4.06%	44,360,284	1,629,464	3.81%
2005	153,572,858	(8,128,802)	-5.03%	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	(1,565,860)	-1.09%	102,006,797	(3,262,819)	-3.10%	39,846,548	1,696,959	4.45%
2002	143,419,205	19,667,711	15.89%	105,269,616	17,179,089	19.50%	38,149,589	2,488,622	6.98%

**MARATHON COUNTY**  
**FIVE YEAR SUPPORT FOR OTHER AGENCIES COMPARISON**  
**2002 - 2006**

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Badger State Games</b>									
2006	18,000	0	0.00%	0	0	0.00%	18,000	0	0.00%
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%
<b>Community Action</b>									
2006	31,500	1,500	5.00%	0	0	0.00%	31,500	1,500	5.00%
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%
<b>Dairyland State Academy</b>									
2006	19,500	19,500	100.00%	0	0	0.00%	19,500	19,500	100.00%
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	0	0.00%	0	0	0.00%	0	0	0.00%
<b>Economic Development</b>									
2006	114,680	0	0.00%	0	0	0.00%	114,680	0	0.00%
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%

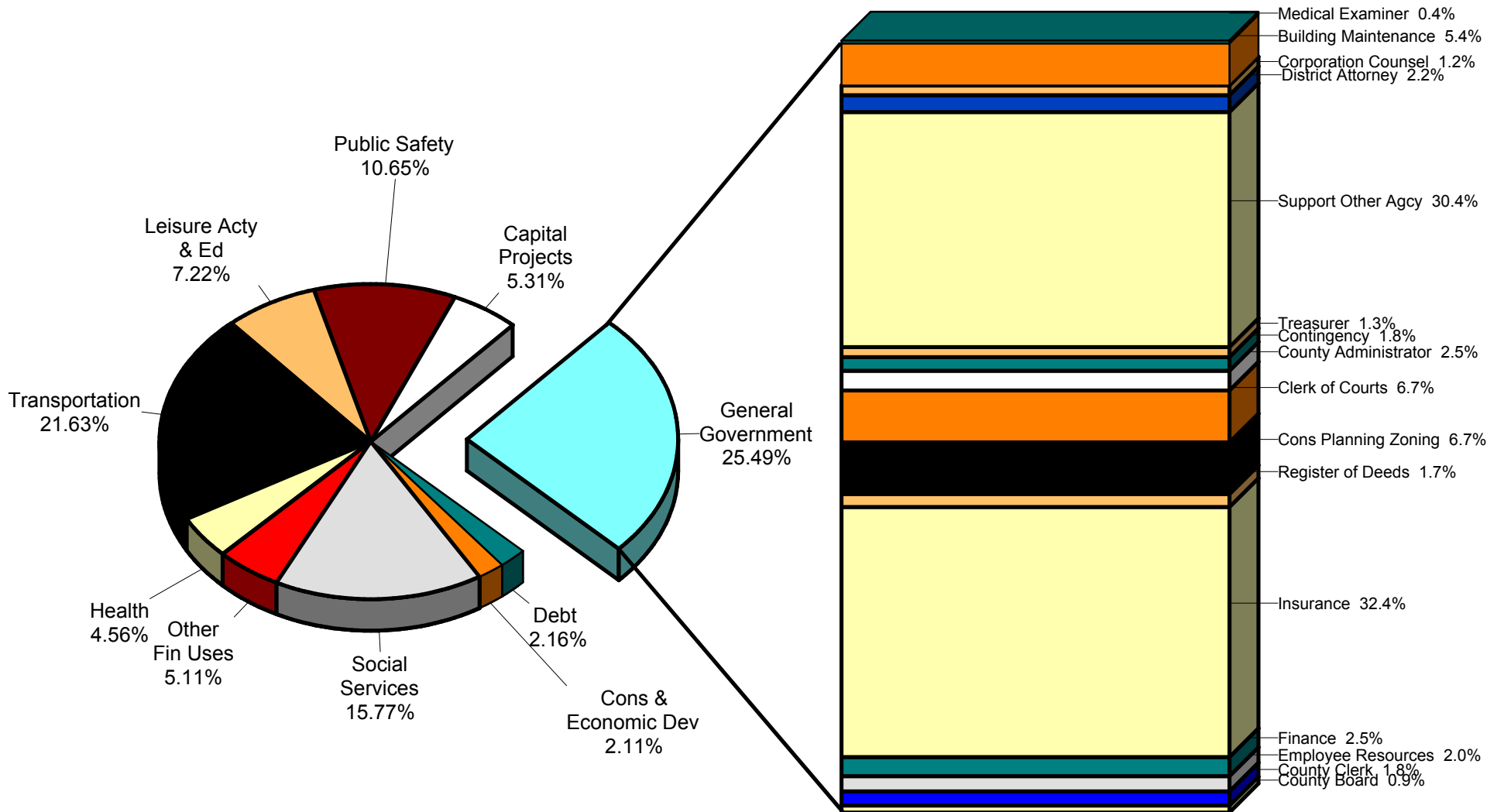
Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Historical Society</b>									
2006	48,408	0	0.00%	0	0	0.00%	48,408	0	0.00%
2005	48,408	1,410	3.00%	0	0	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	0	0.00%	0	0	0.00%	46,998	10	0.02%
2002	46,998	1,369	3.00%	0	0	0.00%	46,988	1,369	3.00%
<b>Humane Society</b>									
2006	54,636	1,591	3.00%	0	0	0.00%	54,636	1,591	3.00%
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%
<b>ITBEC</b>									
2006	0	0	0.00%	0	0	0.00%	0	0	0.00%
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	0	0.00%
<b>Minority Affairs Office</b>									
2006	39,000	14,000	56.00%	0	0	0.00%	39,000	14,000	56.00%
2005	25,000	6,000	31.58%	0	0	0.00%	25,000	6,000	31.58%
2004	19,000	19,000	0.00%	0	0	0.00%	19,000	19,000	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%
<b>Woman's Community</b>									
2006	26,664	777	3.00%	0	0	0.00%	26,664	777	3.00%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>City-County Data Center</b>									
2006	1,251,399	36,411	3.00%	0	0	0.00%	1,251,399	36,411	3.00%
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%
<b>Health Care Center</b>									
2006	9,385,762	870,984	10.23%	0	0	0.00%	9,385,762	870,984	10.23%
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%
<b>Totals</b>									
2006	10,989,549	944,763	9.41%	0	0	0.00%	10,989,549	944,763	9.41%
2005	10,044,786	1,291,679	14.76%	0	0	0.00%	10,044,786	1,291,679	14.76%
2004	8,753,107	420,022	5.04%	0	0	0.00%	8,753,107	420,022	5.04%
2003	8,333,085	799,847	10.62%	0	0	0.00%	8,333,085	799,857	10.62%
2002	7,533,238	208,209	2.84%	0	0	0.00%	7,533,228	2,080,209	2.84%

**THIS PAGE LEFT BLANK INTENTIONALLY**



# MARATHON COUNTY 2006 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 polices
- 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

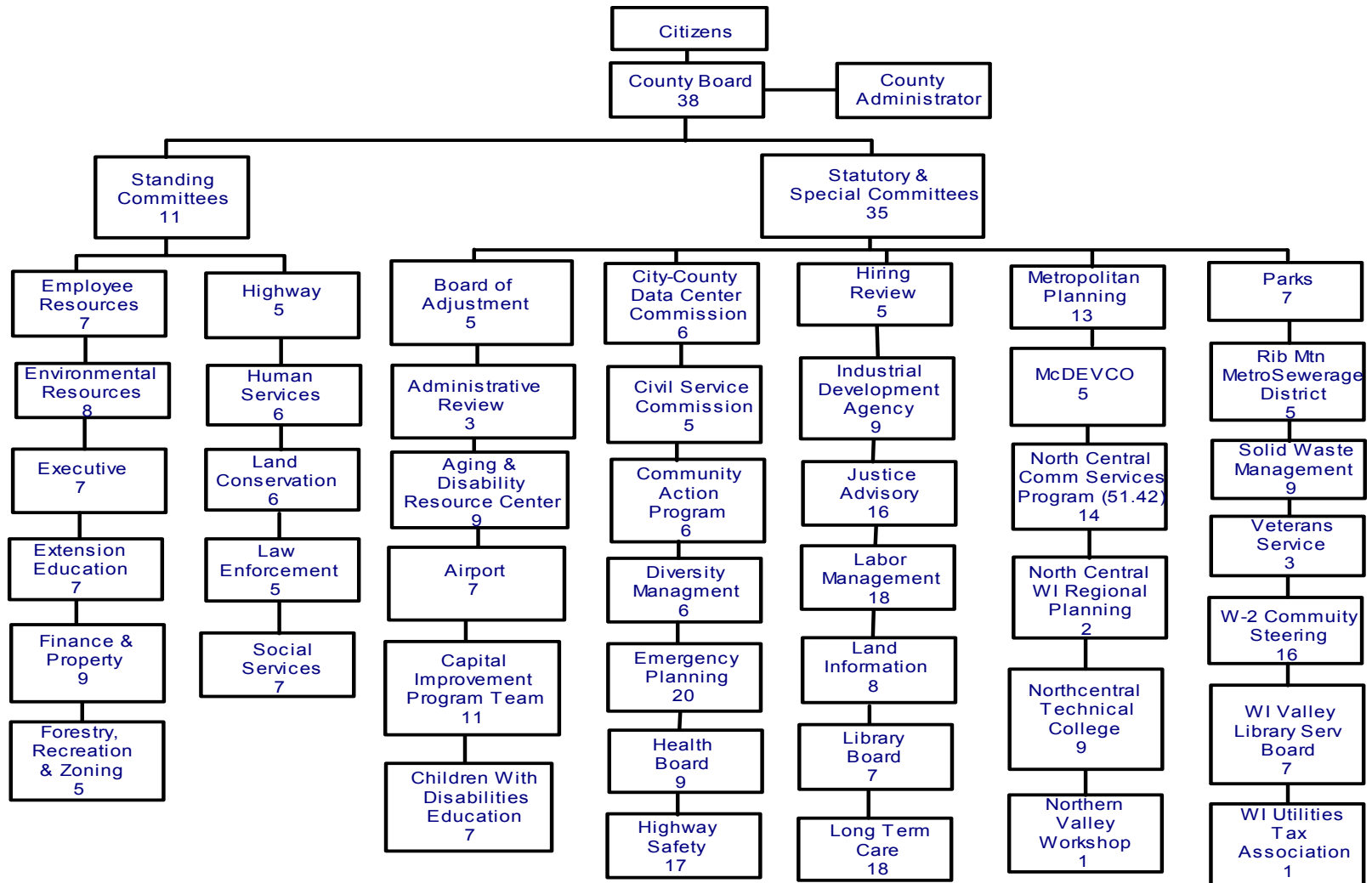
## Examples of leadership measures, of success for the County Board are:

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

## Major Categories of Areas of Importance for 2006 and beyond:

- Develop and implement organizational restructuring and processes for continuous improvement that enhance operational efficiency, improve customer service and service effectiveness, as measured by program outcomes, for key customers.
- Proactively align current and future county services and programs with established priorities that anticipate needs, enhance health and safety, protect the environment and offer cultural, recreational, and economic opportunities.
- Through leadership, infrastructure and resources, aggressively develop economic opportunities which provide for a strong economic base, equally balanced with protection of the environment and quality of life issues.
- Pursue local, regional, and state collaborative working relationships, public involvement and communication strategies which position Marathon County Government as a recognized leader in coordinating resources for the purpose of meeting community needs in Marathon County and the surrounding area.
- Attract, retain and develop elected officials, management, and staff capable of providing the leadership and vision necessary to implement excellent services.

# MARATHON COUNTY BOARD, DEPARTMENTS AND COMMITTEES



# COUNTY BOARD OF SUPERVISORS

Fund: 100 General Fund  
 Org1: 100 County Board of Supervisors

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 233,071	244,458	244,458	159,376	244,458	Personal Services	\$ 255,621	255,621	255,621
8,000	12,880	65,880	28,745	65,880	Contractual Services	12,080	12,080	12,080
62,955	91,389	91,389	39,535	91,389	Supplies & Expense	89,044	89,044	89,044
<b>\$ 304,026</b>	<b>348,727</b>	<b>401,727</b>	<b>227,656</b>	<b>401,727</b>	<b>Total Expenditures</b>	<b>\$ 356,745</b>	<b>356,745</b>	<b>356,745</b>
<b>\$ 304,026</b>	<b>348,727</b>	<b>401,727</b>	<b>227,656</b>	<b>401,727</b>	<b>TAX LEVY</b>	<b>\$ 356,745</b>	<b>356,745</b>	<b>356,745</b>

# 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.

## **PROGRAM 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.

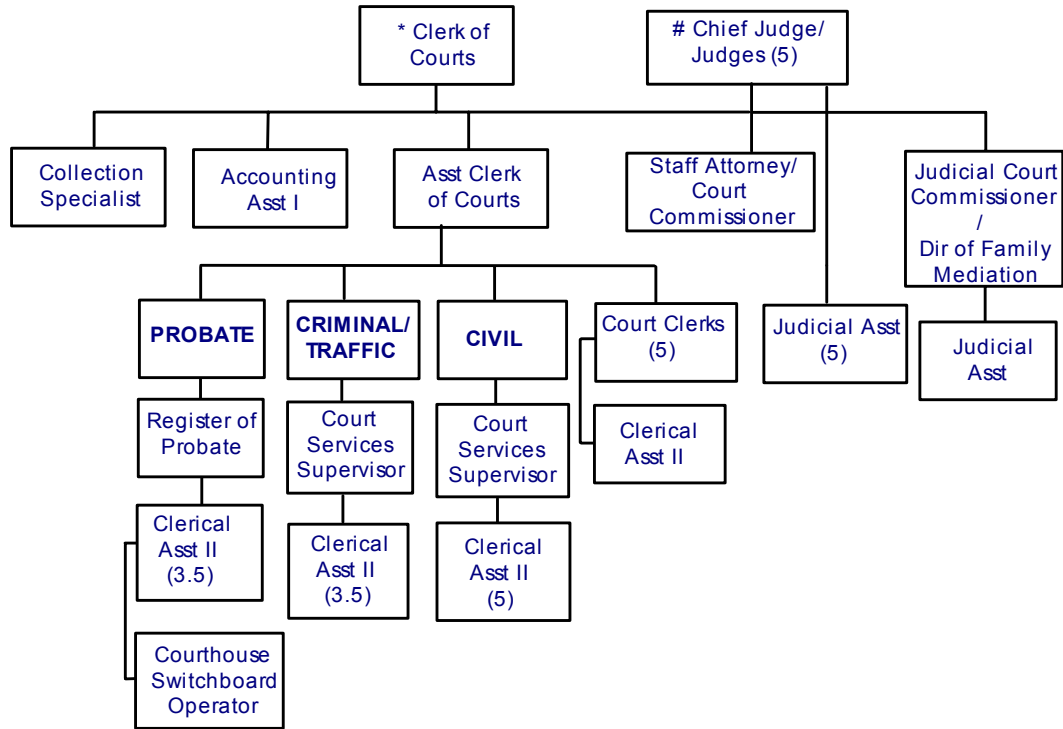
## **JUROR MANAGEMENT**

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 CIRCUIT COURT



Number of Positions (FTE)	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Union (FTE)	26.00	26.00	30.00	28.00	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	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
<b>Total</b>	<b>36.00</b>	<b>36.00</b>	<b>41.00</b>	<b>39.00</b>	<b>39.00</b>	<b>39.00</b>	<b>39.00</b>	<b>39.00</b>	<b>39.00</b>	<b>39.00</b>

## CLERK OF CIRCUIT COURT

Fund: 100 General Fund  
 Org1: 105 Clerk of Circuit Courts

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 1,833,419	1,883,607	1,883,607	1,248,609	1,883,607	Personal Services	\$ 1,958,347	1,955,400	1,955,400
662,905	641,425	641,425	474,077	664,225	Contractual Services	654,525	600,375	600,375
91,960	88,400	88,400	50,587	101,825	Supplies & Expense	100,615	100,265	100,265
1,962	5,500	5,500	3,500	5,500	Fixed Charges	4,500	3,000	3,000
400	250	250	(585)	250	Grants Contributions & Other	250	250	250
<b>\$ 2,590,646</b>	<b>2,619,182</b>	<b>2,619,182</b>	<b>1,776,188</b>	<b>2,655,407</b>	<b>Total Expenditures</b>	<b>\$ 2,718,237</b>	<b>2,659,290</b>	<b>2,659,290</b>
\$ 430,191	430,000	430,000	430,328	430,500	Intergov't Grants & Other	\$ 431,000	431,000	431,000
574,378	715,000	715,000	386,378	717,000	Fines, Forfeits & Penalties	668,800	718,800	718,800
554,441	592,000	592,000	414,702	592,000	Public Charges for Services	580,000	580,000	580,000
126,191	128,000	128,000	105,560	133,000	Intergov't Charges for Serv	135,000	136,500	136,500
287	-	-	-	-	Miscellaneous Revenue	-	-	-
<b>\$ 1,685,488</b>	<b>1,865,000</b>	<b>1,865,000</b>	<b>1,336,968</b>	<b>1,872,500</b>	<b>Total Revenues</b>	<b>\$ 1,814,800</b>	<b>1,866,300</b>	<b>1,866,300</b>
<b>\$ 905,158</b>	<b>754,182</b>	<b>754,182</b>	<b>439,220</b>	<b>782,907</b>	<b>TAX LEVY</b>	<b>\$ 903,437</b>	<b>792,990</b>	<b>792,990</b>



## **MEDICAL EXAMINER'S OFFICE**

### **MISSION STATEMENT**

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

### **PROGRAMS/SERVICES**

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

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

The Marathon County Medical Examiner 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.

## 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"> <li>• Drinking and driving</li> <li>• Social isolation</li> <li>• Unhealthy lifestyle choices</li> <li>• Disease and illness</li> </ul>	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.  <u><b>Ultimate Outcome</b></u> Public safety and health are enhanced

## **MEDICAL EXAMINER MEASUREMENT PLAN SUMMARY**

### **CUSTOMERS LEARN THE CAUSE AND MANNER OF DEATH**

1. By 10-31-06 80% of a representative sample of family members self report a clear understanding of the reason and manner of death of the deceased.
  - a. Data Source: Survey of a sample of family members of people who will die in 2006 outside of a hospital setting in Marathon County.

This data will strengthen the program by assessing the quality of communications with people who may be under a great deal of stress over the loss of a loved one.

## MEDICAL EXAMINER'S OFFICE

# Medical Examiner

Number of Positions (FTE)	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Non-Union (FTE)	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Elected	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## MEDICAL EXAMINER'S OFFICE

Fund: 100 General Fund  
 Org1: 110 Medical Examiner

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 92,446	95,318	95,318	64,874	95,318	Personal Services	\$ 106,726	104,726	104,726
22,071	33,150	33,150	20,634	33,150	Contractual Services	33,150	33,150	33,150
6,364	8,900	8,900	2,738	9,300	Supplies and Expenses	9,800	9,800	9,800
325	350	350	336	350	Fixed Charges	396	396	396
1,995	-	-	-	-	Grant Contribution Other	-	-	-
-	250	250	-	1,000	Capital Outlay	1,000	-	-
<b>\$ 123,201</b>	<b>137,968</b>	<b>137,968</b>	<b>88,582</b>	<b>139,118</b>	<b>Total Expenditures</b>	<b>\$ 151,072</b>	<b>148,072</b>	<b>148,072</b>
\$ 19,300	20,000	20,000	17,625	20,000	Public Charges for Service	\$ 20,000	26,400	26,400
<b>\$ 19,300</b>	<b>20,000</b>	<b>20,000</b>	<b>17,625</b>	<b>20,000</b>	<b>Total Revenues</b>	<b>\$ 20,000</b>	<b>26,400</b>	<b>26,400</b>
<b>\$ 103,901</b>	<b>117,968</b>	<b>117,968</b>	<b>70,957</b>	<b>119,118</b>	<b>TAX LEVY</b>	<b>\$ 131,072</b>	<b>121,672</b>	<b>121,672</b>

# 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.

## **PROGRAM/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 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 its 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><b>Ultimate Outcome</b> Public safety, health and the economic security of our residents is improved</p>

## COUNTY ADMINISTRATOR MEASUREMENT PLAN SUMMARY

COUNTY LEADERS CAN ACCURATELY DISTINGUISH PROGRAM OUTCOMES FROM ACTIVITIES AND OUTPUTS

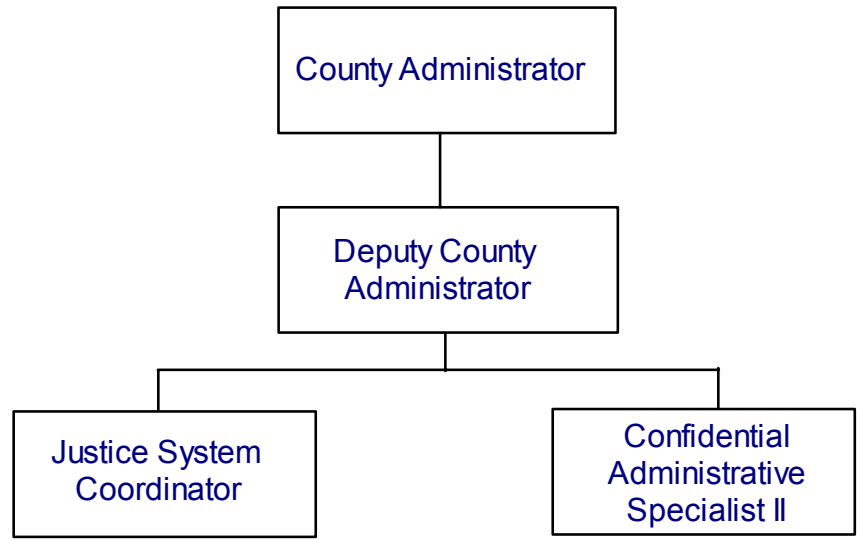
COUNTY MANAGERS AND BOARD MEMBERS UNDERSTAND AND CAN APPLY OUTCOME MEASUREMENT CONCEPTS TO THE PROGRAMS WHICH THEY ARE MOST INVOLVED WITH.

1. By 10-31-05 – 80% of managers can accurately distinguish “outcomes” from “outputs” and can report at least 3 outcomes of all the programs in their department which have logic models.
  - a. Data source: Survey and self report of all department heads and a sample of middle managers.
  - b. Data Source: Group discussion at a Department Head meeting.
  
2. By 1-31-06—50% committee members and all committee chairs can accurately distinguish “outcomes” from “outputs” and report at least one outcome for all the programs under their committee’s jurisdiction which have logic models.
  - a. Data Source: Survey and self report of all County Board members and chairs of committees which are not County Board members.
  - b. Data Source: Group discussion at a County Board meeting.

This information will strengthen the program by providing feedback on the impact of the County’s educational efforts around outcome measurement.



# COUNTY ADMINISTRATOR



Number of Positions (FTE)	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Union (FTE)	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Non-Union (FTE)	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
<b>Total</b>	2.00	2.00	2.00	2.00	2.00	3.00	4.00	4.00	4.00	4.00

## COUNTY ADMINISTRATOR

Fund: 100 General Fund  
 Org1: 115 County Administrator

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 285,561	296,829	296,829	196,313	297,529	Personal Services	\$ 307,048	310,789	310,789
2,384	2,345	2,345	2,101	2,025	Contractual Services	1,625	1,625	1,625
17,050	20,049	20,049	11,914	17,049	Supplies and Expense	18,249	16,999	16,999
307	333	333	333	333	Fixed Charges	394	394	394
6,898	1,000	1,000	324	324	Grant Contribution Other	1,000	1,000	1,000
<b>\$ 312,200</b>	<b>320,556</b>	<b>320,556</b>	<b>210,985</b>	<b>317,260</b>	<b>Total Expenditures</b>	<b>\$ 328,316</b>	<b>330,807</b>	<b>330,807</b>
\$ 980	1,750	1,750	1,980	2,274	Miscellaneous Revenue	\$ 1,750	7,910	7,910
<b>\$ 980</b>	<b>1,750</b>	<b>1,750</b>	<b>1,980</b>	<b>2,274</b>	<b>Total Revenues</b>	<b>\$ 1,750</b>	<b>7,910</b>	<b>7,910</b>
<b>\$ 311,220</b>	<b>318,806</b>	<b>318,806</b>	<b>209,005</b>	<b>314,986</b>	<b>TAX LEVY</b>	<b>\$ 326,566</b>	<b>322,897</b>	<b>322,897</b>

## CONTINGENT FUND

Fund: 100 General Fund  
 Org1: 131 Contingent Fund

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2004 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ -	50,000	30,500	7,500	30,500	Grant Contribution Other	\$ 50,000	50,000	50,000
-	650,000	597,000	-	597,000	Other Financing Uses	650,000	650,000	650,000
<b>\$ -</b>	<b>700,000</b>	<b>627,500</b>	<b>7,500</b>	<b>627,500</b>	<b>Total Expenditures</b>	<b>\$ 700,000</b>	<b>700,000</b>	<b>700,000</b>
<b>\$ -</b>	<b>700,000</b>	<b>627,500</b>	<b>7,500</b>	<b>627,500</b>	<b>TAX LEVY</b>	<b>\$ 700,000</b>	<b>700,000</b>	<b>700,000</b>

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

### CONTINGENT FUND EXPENDITURES

Items	2004 Actual	Items	2005 Actual
Adopted	700,000	Adopted	700,000
Agribus Dairy Breakfast	1,000	First Call Serv-Direct	7,500
NCHCC Transportation	53,826	Long Range Strategic Plan	53,000
Med Examiners – funeral	1,995	Jail-Medical/Dental	67,000
Boarding Prisoners	5,125	Jail-Boarding Prisoners	84,000
Balance	638,054	Balance	488,500

## JUSTICE SYSTEM ALTERNATIVES

Fund: 100 General Fund  
 Org1: 115 County Administrator

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 68,644	79,191	82,141	53,979	82,141	Personal Services	\$ 82,398	82,398	82,398
449,293	569,755	582,260	273,502	582,260	Contractual Services	498,838	583,838	583,838
5,464	4,241	4,241	4,325	5,241	Supplies and Expense	5,241	5,241	5,241
<b>\$ 523,401</b>	<b>653,187</b>	<b>668,642</b>	<b>331,806</b>	<b>669,642</b>	<b>Total Expenditures</b>	<b>\$ 586,477</b>	<b>671,477</b>	<b>671,477</b>
\$ 58,290	58,291	58,291	32,526	58,291	Intergov't Grants & Other	\$ 52,461	52,461	52,461
-	18,084	18,084	-	18,084	Public Charges for Service	18,084	18,084	18,084
-	-	15,455	-	15,455	Other Financing Sources	-	-	-
<b>\$ 58,290</b>	<b>76,375</b>	<b>91,830</b>	<b>32,526</b>	<b>91,830</b>	<b>Total Revenues</b>	<b>\$ 70,545</b>	<b>70,545</b>	<b>70,545</b>
<b>\$ 465,111</b>	<b>576,812</b>	<b>576,812</b>	<b>299,280</b>	<b>577,812</b>	<b>TAX LEVY</b>	<b>\$ 515,932</b>	<b>600,932</b>	<b>600,932</b>

# COUNTY CLERK'S OFFICE

## MISSION STATEMENT

### **County Board**

Marathon County was incorporated in 1850 and operates under a County Board - Administrator form of government. The County Board of Supervisors is comprised of 38 members who represent supervisory districts. Each District is determined by a population base of approximately 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 bar-coding, 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 &amp; supports program</p> <p>\$\$-staff time Envelopes Data Support</p> <p>Partners: State of Wisconsin provides forms &amp; 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 MEASUREMENT PLAN SUMMARY MARRIAGE LICENSE PROGRAM

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.

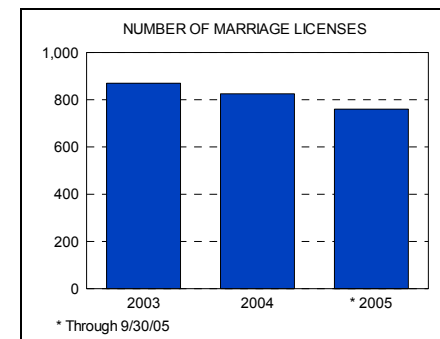
Mission: The mission of the Marathon County Clerk is to provide effective, efficient and a high quality of service to the citizens of Marathon County, County Board Members and Departments, for the many mandated functions that are both statutorily designated to this office, along with those functions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

Program customer: Engaged Couples

Couples applying for a Marriage License are granted a marriage license if proper documentation is provided.

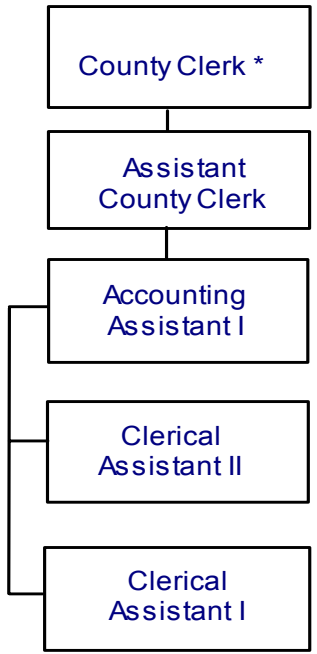
1. As of the June 2005, 85% had the correct information when making application
  - a. Data Source: June 2005 survey of 60 engaged couples
2. As of June 2005, 70% of couples receive information needed for a marriage license by County Clerk publications, info source telephone system or website
  - a. Data Source: June 2005 survey of 60 engaged couples
3. As of June 2005, 88% of the couples surveyed were being married in Marathon County
  - a. Data Source: June 2005 survey of 60 engaged couples

Based on this survey of couples, we find that the County Clerk's Info Source Telephone Number is utilized the most and the line needs to continue to be kept up-dated, along with the County Clerk's Web Page.





# COUNTY CLERK'S OFFICE



Number of Positions (FTE)	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Union (FTE)	5.20	5.20	4.00	4.00	3.00	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
<b>Total</b>	<b>7.20</b>	<b>7.20</b>	<b>6.00</b>	<b>6.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

# COUNTY CLERK'S OFFICE

Fund: 100 General Fund  
 Org1: 120 County Clerk

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 237,301	243,639	243,639	162,945	243,639	Personal Services	\$ 256,921	256,921	256,921
124,617	190,060	190,060	69,441	185,415	Contractual Services	181,915	161,915	161,915
285,682	264,672	264,672	207,790	277,139	Supplies and Expense	314,138	304,038	304,038
(12,217)	-	-	-	-	Grants Contribution Other	-	-	-
<b>\$ 635,383</b>	<b>698,371</b>	<b>698,371</b>	<b>440,176</b>	<b>706,193</b>	<b>Total Expenditures</b>	<b>\$ 752,974</b>	<b>722,874</b>	<b>722,874</b>
\$ 15,010	15,755	15,755	10,134	15,755	License & Permits	\$ 15,455	15,455	15,455
45,869	47,200	47,200	68,026	71,450	Public Charges for Service	72,050	72,050	72,050
129,552	111,000	111,000	70,174	116,244	Intergov't Charges for Serv	147,000	150,000	150,000
563	500	500	489	500	Miscellaneous Revenues	500	500	500
<b>\$ 190,994</b>	<b>174,455</b>	<b>174,455</b>	<b>148,823</b>	<b>203,949</b>	<b>Total Revenues</b>	<b>\$ 235,005</b>	<b>238,005</b>	<b>238,005</b>
<b>\$ 444,389</b>	<b>523,916</b>	<b>523,916</b>	<b>291,353</b>	<b>502,244</b>	<b>TAX LEVY</b>	<b>\$ 517,969</b>	<b>484,869</b>	<b>484,869</b>

# 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.

## **PROGRAM 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**

**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	<b>INJURED EMPLOYEE</b> Report Claims timely Receive appropriate medical treatment Apply for appropriate benefits related to work injuries/illnesses Understand medical restrictions  <b>COUNTY</b> Department report claims timely to ERD  County complies with legal requirements of Worker's Compensation Laws  County workers use safe work practices	<b>INJURED EMPLOYEE</b> Improve health status Return to restricted duty work as soon as medically possible  <b>COUNTY</b> Eliminate fraud and malingering claims Reduce # of unsafe work practices	<b>INJURED EMPLOYEE</b> Return to productive County employment or understand other benefit options  <b>COUNTY</b> Control worker's comp costs and maintain productive work force  Reduce potential for litigation regarding work injuries and illnesses  <b>COMMUNITY</b> A productive County workforce

**EMPLOYEE RESOURCES  
MEASUREMENT PLAN SUMMARY  
WORKER'S COMPENSATION ACCIDENT AND CLAIMS  
MANAGEMENT – INJURED EMPLOYEE**

INJURED EMPLOYEES AND COUNTY MANAGEMENT STAFF RECOGNIZE THE IMPORTANCE OF REPORTING WORKERS COMPENSATION CLAIMS IN A TIMELY MANNER TO ENSURE INJURED EMPLOYEES RECEIVE APPROPRIATE MEDICAL TREATMENT AND BENEFITS AND THE COUNTY COMPLIES WITH THE STATE WORKERS COMPENSATION ACT.

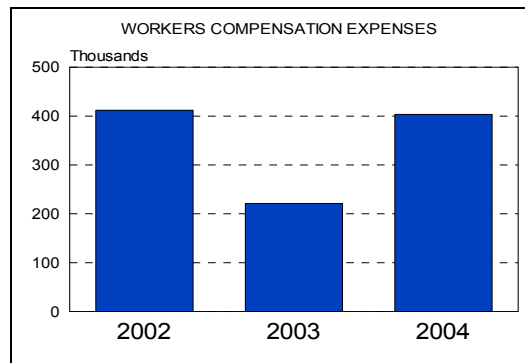
1. By 7/1/06, 90% of the claims reported to direct supervisor within 2 working days.

- a. Data Source: Worker's compensation forms
- b. Data Source: Computerized worker's compensation system
- c. Data Source: Interview with employees and/or supervisors

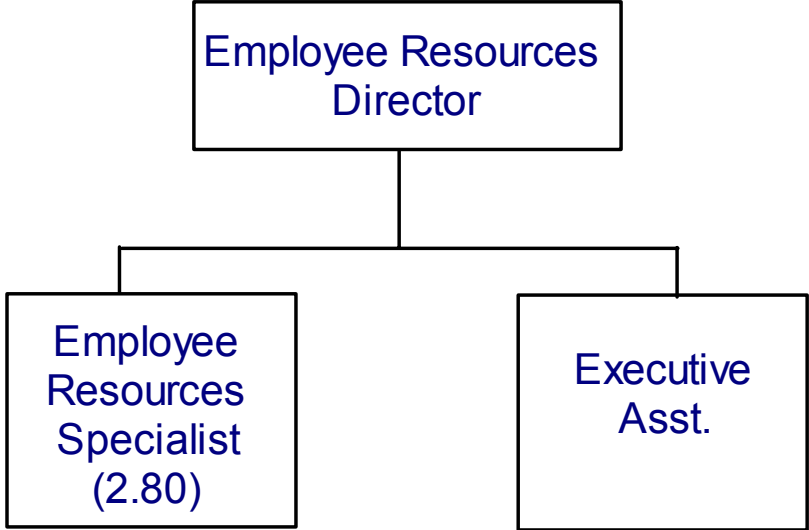
2. By 7/1/06, 90% of the claims approved/denied within 30 days.

- a. Data Source: Worker's compensation forms
- b. Data Source: Computerized worker's compensation system
- c. Data Source: Interview with employees and/or supervisors
- d. Data Source: Medical records/independent medical evaluations
- f. Data Source: Worker's compensation team discussions/decisions

Measuring this will improve timely claim reporting, ensure injured employee receives appropriate medical treatment and corresponding worker's compensation benefits and ensure that County complies with State legal requirements.



# EMPLOYEE RESOURCES DEPARTMENT



Number of Positions (FTE)	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
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	5.225	5.425	5.425	5.425	5.80	4.80	4.80	4.80	4.80
<b>Total</b>	5.10	5.225	5.425	5.425	5.425	5.80	4.80	4.80	4.80	4.80

# EMPLOYEE RESOURCES DEPARTMENT

Fund: 100 General Fund  
 Org1: 125 Employee Resources

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 267,859	282,320	282,320	187,688	265,141	Personal Services	\$ 293,159	301,046	301,046
100,745	109,110	109,110	64,442	106,611	Contractual Services	179,110	111,335	111,335
43,410	44,150	44,150	28,684	46,593	Supplies and Expense	43,650	43,650	43,650
-	325,000	325,000	-	325,000	Other Financing Uses	325,000	325,000	325,000
<b>\$ 412,014</b>	<b>760,580</b>	<b>760,580</b>	<b>280,814</b>	<b>743,345</b>	<b>Total Expenditures</b>	<b>\$ 840,919</b>	<b>781,031</b>	<b>781,031</b>
\$ 78,315	101,900	101,900	61,572	101,590	Miscellaneous Revenues	\$ 101,600	101,600	101,600
<b>\$ 78,315</b>	<b>101,900</b>	<b>101,900</b>	<b>61,572</b>	<b>101,590</b>	<b>Total Revenues</b>	<b>\$ 101,600</b>	<b>101,600</b>	<b>101,600</b>
<b>\$ 333,699</b>	<b>658,680</b>	<b>658,680</b>	<b>219,242</b>	<b>641,755</b>	<b>TAX LEVY</b>	<b>\$ 739,319</b>	<b>679,431</b>	<b>679,431</b>

# 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 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>

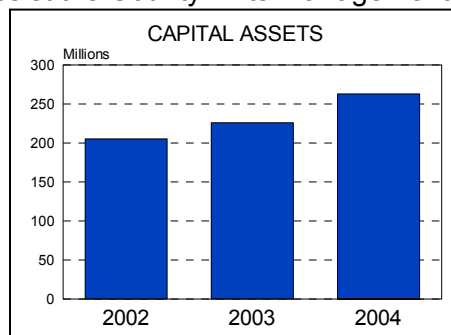
## FINANCE DEPARTMENT MEASUREMENT PLAN SUMMARY CAPITAL ASSETS

THE FINANCE DEPARTMENT PROVIDES FINANCIAL STABILITY TO THE COUNTY LEVEL OF GOVERNMENT FOR THE RESIDENTS OF MARATHON COUNTY. THE FINANCE DEPARTMENT IS RESPONSIBLE FOR RECORDING ALL OF THE CAPITAL ASSET OF MARATHON COUNTY IN COMPLIANCE WITH GASB.

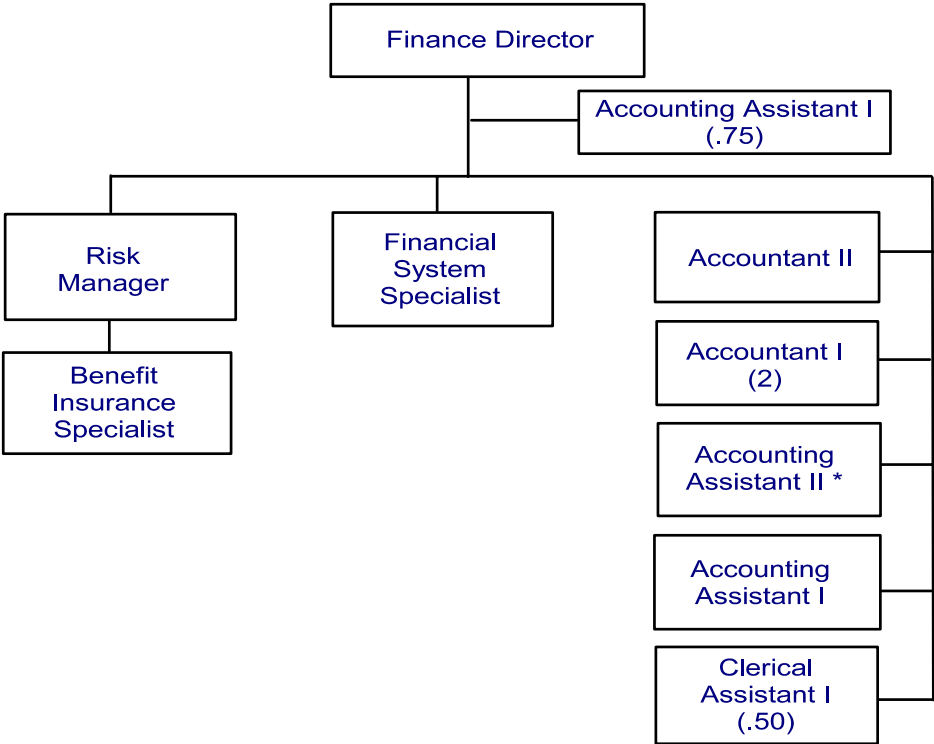
1. By 12/31/05, 95% of the department inventory sheets have a variance of less than \$1,500 from the general ledger capital outlay transactions
  - a. Data Source: Department inventory sheets
  - b. Data Source: Cayenta general ledger reports
2. By 7/1/06, 70% of replacement capital assets are to replace fully depreciated assets
  - a. Data Source: BEST software database for fixed assets (2005 audited)
  - b. Data Source: Annual spreadsheets used to prepare Capital asset information for the CAFR (2005 audited)
3. By 12/31/06, Upgrade credit rating for Marathon County by either the County's short-term or long-term rating by Moody's or other rating service
  - a. Data Source: Moody's Investment Service
  - b. Data Source: Marathon County Official Statement(s)
  - c. Data Source: Marathon County's CAFR
  - d. Data Source: Marathon County's Annual Budget
  - e. Data Source: Marathon County's Strategic Plan-when completed

This Outcome has occurred. In July 2005, Marathon County received a MIG 1 rating on its General Obligation Promissory Notes, Series 2005A.

Measuring outcomes for this program will assist the County in its management and reporting responsibility for its \$218,000,000 in capital assets.



# FINANCE DEPARTMENT



\* The Accounting Assistant II performs some duties for the Treasurer's Office

Number of Positions (FTE)	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Union (FTE)	8.30	8.30	8.30	8.30	8.00	9.00	8.00	8.00	8.00	7.25
Non-Union (FTE)	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00
<b>Total</b>	<b>10.30</b>	<b>10.30</b>	<b>10.30</b>	<b>10.30</b>	<b>10.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>10.25</b>

# FINANCE DEPARTMENT

Fund: 100 General Fund  
 Org1: 135 Finance

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 376,309	442,770	445,430	292,125	445,430	Personal Services	\$ 455,808	445,855	445,855
74,325	78,510	78,510	63,893	78,510	Contractual Services	80,980	80,980	80,980
24,106	22,351	22,351	10,066	26,747	Supplies & Expense	22,634	22,634	22,634
<b>\$ 474,740</b>	<b>543,631</b>	<b>546,291</b>	<b>366,084</b>	<b>550,687</b>	<b>Total Expenditures</b>	<b>\$ 559,422</b>	<b>549,469</b>	<b>549,469</b>
\$ -	49,160	49,160	43,376	49,160	Intergov't Charges for Serv	\$ 49,500	49,500	49,500
2,245	4,500	4,500	1,382	4,500	Miscellaneous Revenue	4,500	4,500	4,500
-	-	2,660	-	2,660	Other Financing Sources	-	-	-
<b>\$ 2,245</b>	<b>53,660</b>	<b>56,320</b>	<b>44,758</b>	<b>56,320</b>	<b>Total Revenues</b>	<b>\$ 54,000</b>	<b>54,000</b>	<b>54,000</b>
<b>\$ 472,495</b>	<b>489,971</b>	<b>489,971</b>	<b>321,326</b>	<b>494,367</b>	<b>TAX LEVY</b>	<b>\$ 505,422</b>	<b>495,469</b>	<b>495,469</b>

# GENERAL COUNTY INSURANCE

Fund: 100 General Fund  
 Org1: 137 General County Insurance

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 412,672	429,654	429,654	429,654	429,654	Fixed Charges	\$ 425,778	425,778	425,778
<b>\$ 412,672</b>	<b>429,654</b>	<b>429,654</b>	<b>429,654</b>	<b>429,654</b>	<b>Total Expenditures</b>	<b>\$ 425,778</b>	<b>425,778</b>	<b>425,778</b>
<b>\$ 412,672</b>	<b>429,654</b>	<b>429,654</b>	<b>429,654</b>	<b>429,654</b>	<b>TAX LEVY</b>	<b>\$ 425,778</b>	<b>425,778</b>	<b>425,778</b>

## SUPPORT TO OTHER AGENCIES

Fund: 100 General Fund  
 Org1: 138 Support to Other Agencies

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 8,777,296	10,044,786	10,071,286	9,577,286	10,166,541	Grants Contributions & Other	\$ 10,822,173	10,989,549	10,989,549
<b>\$ 8,777,296</b>	<b>10,044,786</b>	<b>10,071,286</b>	<b>9,577,286</b>	<b>10,166,541</b>	<b>Total Expenditures</b>	<b>\$ 10,822,173</b>	<b>10,989,549</b>	<b>10,989,549</b>
\$ -	-	7,000	-	7,000	Other Financing Sources	\$ -	-	-
<b>\$ -</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>	<b>Total Revenues</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
<b>\$ 8,777,296</b>	<b>10,044,786</b>	<b>10,064,286</b>	<b>9,577,286</b>	<b>10,159,541</b>	<b>TAX LEVY</b>	<b>\$ 10,822,173</b>	<b>10,989,549</b>	<b>10,989,549</b>

# PROPERTY/CASUALTY INSURANCE

Fund: 850 Property/Casualty  
 Org1: 145 Insurance

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 68,436	74,574	74,574	46,547	74,574	Personal Services	\$ 77,389	78,763	78,763
11,460	55,875	55,875	5,107	55,875	Contractual Services	55,500	38,000	38,000
6,776	21,500	21,500	3,771	21,500	Supplies & Expense	20,500	19,000	19,000
838,827	580,000	580,000	530,561	580,000	Fixed Charges	609,698	637,250	637,250
-	2,500	2,500	-	2,500	Capital Outlay	2,500	2,500	2,500
<b>\$ 925,499</b>	<b>734,449</b>	<b>734,449</b>	<b>585,986</b>	<b>734,449</b>	<b>Total Expenditures</b>	<b>\$ 765,587</b>	<b>775,513</b>	<b>775,513</b>
\$ 713,152	731,961	731,961	732,531	732,531	Intergov't Charges for Serv	\$ 764,846	764,846	764,846
94,361	-	-	171,134	207,620	Miscellaneous Revenue	741	10,667	10,667
-	2,488	2,488	-	2,488	Other Financing Sources	-	-	-
<b>\$ 807,513</b>	<b>734,449</b>	<b>734,449</b>	<b>903,665</b>	<b>942,639</b>	<b>Total Revenues</b>	<b>\$ 765,587</b>	<b>775,513</b>	<b>775,513</b>
<b>\$ 117,986</b>	<b>-</b>	<b>-</b>	<b>(317,679)</b>	<b>(208,190)</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>



## EMPLOYEE BENEFIT INSURANCE

Fund: 875 Employee Benefits Insurance Fund  
 Org1: 148 Employee Benefits

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 121,098	130,416	130,416	85,643	130,416	Personal Services	\$ 135,417	140,787	140,787
498,569	525,507	525,507	437,466	525,507	Contractual Services	497,998	524,998	524,998
7,874	24,050	24,050	3,925	24,050	Supplies & Expense	24,550	25,050	25,050
7,356,275	9,974,210	9,974,210	4,924,629	9,974,210	Fixed Charges	11,271,105	11,312,605	11,312,605
-	17,000	17,000	-	17,000	Capital Outlay	17,000	17,000	17,000
<b>\$ 7,983,816</b>	<b>10,671,183</b>	<b>10,671,183</b>	<b>5,451,663</b>	<b>10,671,183</b>	<b>Total Expenditures</b>	<b>\$ 11,946,070</b>	<b>12,020,440</b>	<b>12,020,440</b>
\$ 70,373	20,500	20,500	59,635	70,500	Public Charges for Serv	\$ 23,000	23,000	23,000
9,224,871	10,144,948	10,144,948	7,294,479	10,239,413	Miscellaneous Revenue	11,673,648	11,748,018	11,748,018
-	505,735	505,735	-	505,735	Other Financing Sources	249,422	249,422	249,422
<b>\$ 9,295,244</b>	<b>10,671,183</b>	<b>10,671,183</b>	<b>7,354,114</b>	<b>10,815,648</b>	<b>Total Revenues</b>	<b>\$ 11,946,070</b>	<b>12,020,440</b>	<b>12,020,440</b>
<b>\$ (1,311,428)</b>	<b>-</b>	<b>-</b>	<b>(1,902,451)</b>	<b>(144,465)</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

# TREASURER'S DEPARTMENT

## MISSION STATEMENT

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

## PROGRAMS/SERVICES

### **Tax Collections**

#### **A. Posting prior to Settlement**

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

#### **B. Tax Settlement**

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

#### **C. Tax Collections**

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

#### **D. Tax Searches**

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

### **Investments - Cash Management**

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

### **Cash Receipting**

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

# TREASURER/PROPERTY DEPARTMENT

## **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

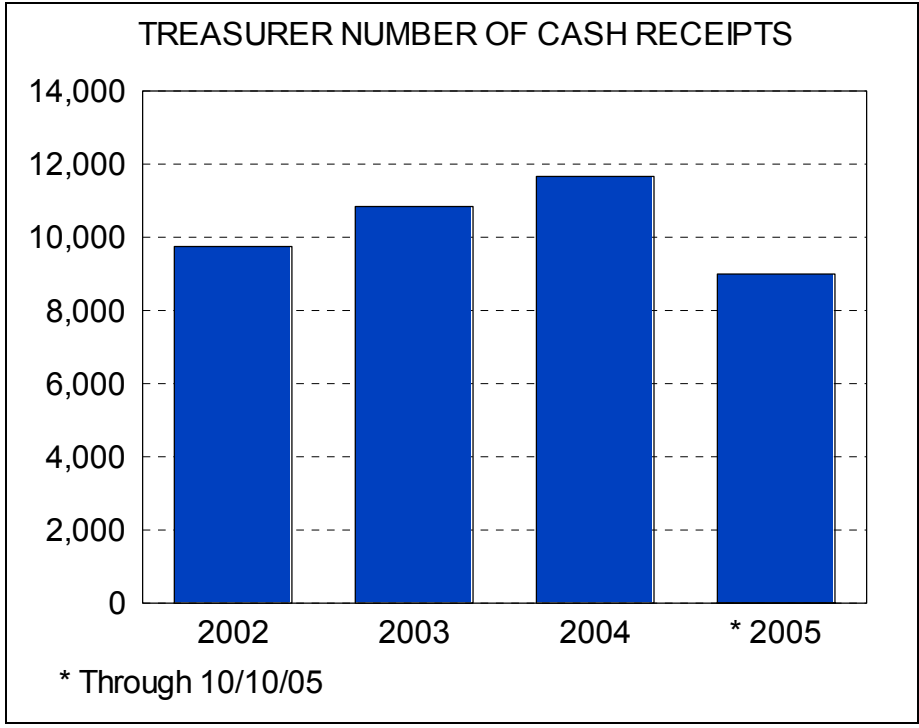
Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
cash receipts from departments	Verify that cash receipt from departments balance with money received	Number of deposits that go to the bank	Public is assured that the payments made are receipted and taken to the bank 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			
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 can provide auditors an audit trail to verify all deposits made correctly	County earns interest on money in the deposit account	
Accounting software	Enter cash receipts into the financial system	Number of cash receipts processed	County records the cash receipts accurately	County has funds in bank account available to complete County business	
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					

**TREASURER  
MEASUREMENT PLAN SUMMARY  
CASH RECEIPTING**

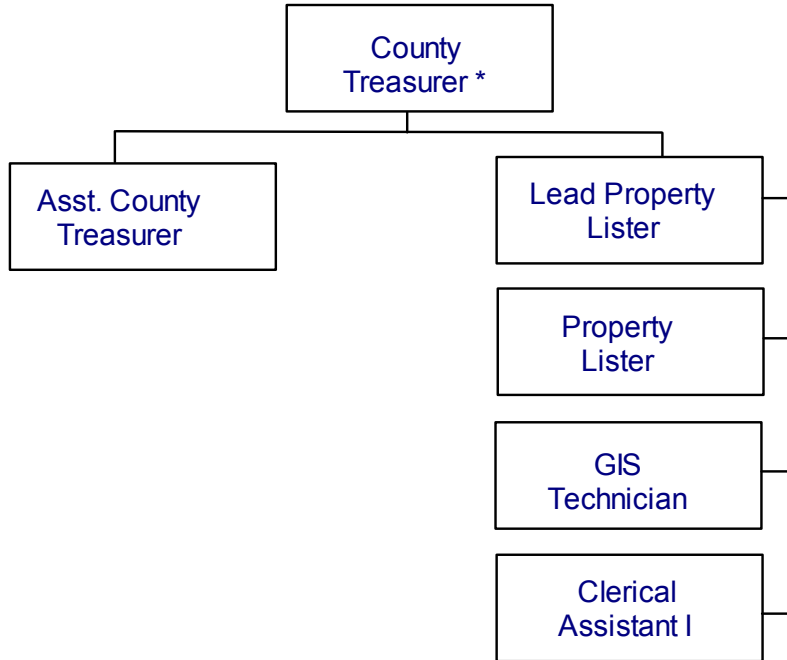
THE COUNTY TREASURER'S OFFICE HAS THE STATUTORY DUTY OF RECEIVING ALL MONEY FROM ALL SOURCES BELONGING TO THE COUNTY AND ALL OTHER MONEY BY WHICH STATE STATUTE OR COUNTY ORDINANCE ARE TO BE PAID TO THE TREASURER

- 1. As of 3/31/06, the department will assure that 99% of cash receipted sampled are receipted correctly
  - a. Data Source: Record of Journal vouchers to correct receipting errors

Measuring outcomes for this program will provide assurance to the public that the County funds are receipted accurately and timely.



# TREASURER'S DEPARTMENT



\* Elected Official  
 One Finance Department employee also assists in this department. Wages and benefits for this employee are included in the Treasurer's Budget.

Number of Positions (FTE)	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Union (FTE)	0.00	3.00	3.00	4.00	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
<b>Total</b>	<b>2.00</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

## TREASURER'S DEPARTMENT

Fund: 100 General Fund  
 Org1: 140 Treasurer

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 354,178	388,200	388,200	253,619	388,200	Personal Services	\$ 397,100	358,111	358,111
98,613	104,440	104,440	61,261	97,800	Contractual Services	97,800	97,800	97,800
18,231	28,546	28,546	11,754	29,046	Supplies & Expense	30,946	30,946	30,946
46,799	24,300	24,300	40	24,300	Grants Contributions Other	24,300	24,300	24,300
-	-	-	-	500	Capital Outlay	500	500	500
<b>\$ 517,821</b>	<b>545,486</b>	<b>545,486</b>	<b>326,674</b>	<b>539,846</b>	<b>Total Expenditures</b>	<b>\$ 550,646</b>	<b>511,657</b>	<b>511,657</b>
\$ 11,764,094	9,080,650	9,080,650	5,537,909	8,209,910	Taxes	\$ 7,946,910	9,081,910	9,131,910
6,015,841	5,961,846	5,961,846	1,160,492	5,825,599	Intergov't Grants & Aid	5,493,134	5,892,191	5,892,191
44,617	42,000	42,000	6,755	43,800	Public Charges for Service	42,000	42,000	42,000
687	2,400	2,400	-	2,400	Intergov't Charges for Serv	2,400	2,400	2,400
441,567	874,865	874,865	814,384	1,053,946	Miscellaneous Revenue	972,465	958,425	958,425
<b>\$ 18,266,806</b>	<b>15,961,761</b>	<b>15,961,761</b>	<b>7,519,540</b>	<b>15,135,655</b>	<b>Total Revenues</b>	<b>\$ 14,456,909</b>	<b>15,976,926</b>	<b>16,026,926</b>
<b>\$ (17,748,985)</b>	<b>(15,416,275)</b>	<b>(15,416,275)</b>	<b>(7,192,866)</b>	<b>(14,595,809)</b>	<b>TAX LEVY</b>	<b>\$ (13,906,263)</b>	<b>(15,465,269)</b>	<b>(15,515,269)</b>

# 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 stature 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

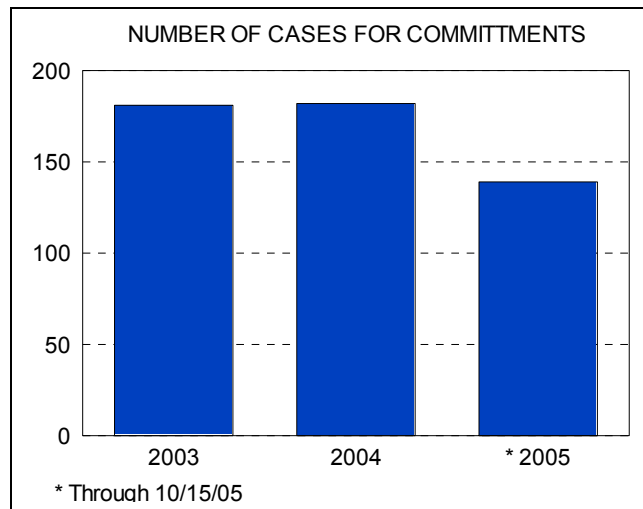
Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
<p>Staff time to commence and prosecute Chapter 51 civil commitment proceedings.</p> <p>Work with partners in proceedings: North Central Health Care Facility (NCHCF), Wausau Hospital, Court System, and Law Enforcement.</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 MEASUREMENT PLAN SUMMARY CHAPTER 51 PROSECUTION COMMITMENTS

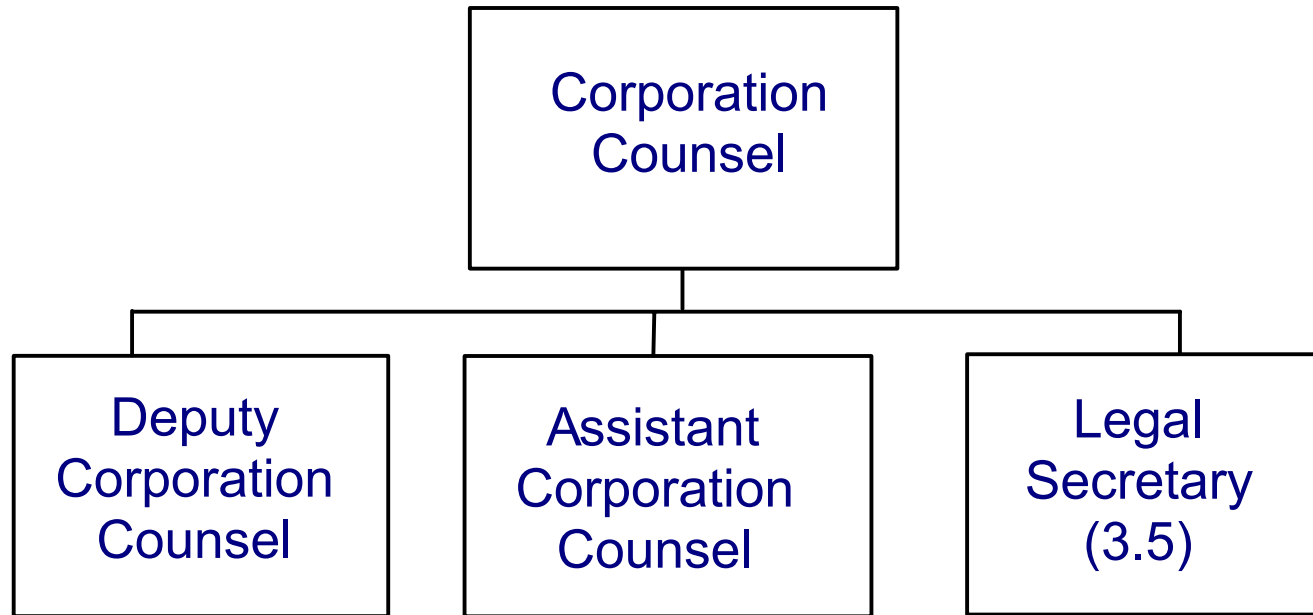
THE CORPORATION COUNSEL'S PROGRAM EXISTS TO ADVISE AND ADVOCATE FOR THE PROTECTION OF COMMITMENTS OF MARATHON COUNTY

1. As of 12/31/06, the department will assure that 100% of the subjects in commitments actions receive procedural and substantive due process in initial commitment proceedings and any recommitment proceedings
  - a. Data Source: Department case files

Measuring outcomes for this program will provide data that the subject received due process under State Statutes.



## CORPORATION COUNSEL



Number of Positions (FTE)	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Union (FTE)	3.50	3.50	4.50	4.75	5.75	5.75	4.50	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
<b>Total</b>	<b>5.50</b>	<b>5.50</b>	<b>6.50</b>	<b>6.75</b>	<b>7.75</b>	<b>7.75</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>

## CORPORATION COUNSEL

Fund: 100 General Fund  
 Org1: 163 Corporation Counsel

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 326,776	461,862	461,862	299,684	461,862	Personal Services	\$ 470,615	470,615	470,615
6,765	4,040	4,040	3,244	4,040	Contractual Services	4,040	3,819	3,819
23,311	19,081	19,081	14,114	19,081	Supplies & Expense	19,081	17,697	17,697
(10,846)	-	-	-	-	Grants Contributions Other	-	-	-
<b>\$ 346,006</b>	<b>484,983</b>	<b>484,983</b>	<b>317,042</b>	<b>484,983</b>	<b>Total Expenditures</b>	<b>\$ 493,736</b>	<b>492,131</b>	<b>492,131</b>
\$ -	214,733	214,733	-	214,733	Intergov't Charges for Serv	\$ 213,367	213,367	213,367
<b>\$ -</b>	<b>214,733</b>	<b>214,733</b>	<b>-</b>	<b>214,733</b>	<b>Total Revenues</b>	<b>\$ 213,367</b>	<b>213,367</b>	<b>213,367</b>
<b>\$ 346,006</b>	<b>270,250</b>	<b>270,250</b>	<b>317,042</b>	<b>270,250</b>	<b>TAX LEVY</b>	<b>\$ 280,369</b>	<b>278,764</b>	<b>278,764</b>

## DISTRICT ATTORNEY

### **MISSION STATEMENT**

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

### **PROGRAMS/SERVICES**

#### **Criminal/Ordinance Prosecution**

The Marathon County District Attorney's Office receives reports and investigative documents from approximately a dozen law enforcement agencies in this County, including the Marathon County Sheriff's Department, Wausau Police Department, Everest Metro Police Department, Rothschild

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

#### **Delinquent Youths and Truants**

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

legal documents and representing the State at all appropriate hearings and procedures.

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

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

### **Victim Services**

In accordance with the Wisconsin constitution and statutes, services are provided to victims of crime via the Victim/Witness Services Program located in the Marathon County District Attorney's Office. Victims, witnesses and citizens receive information about the prosecution of cases, whether it is 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

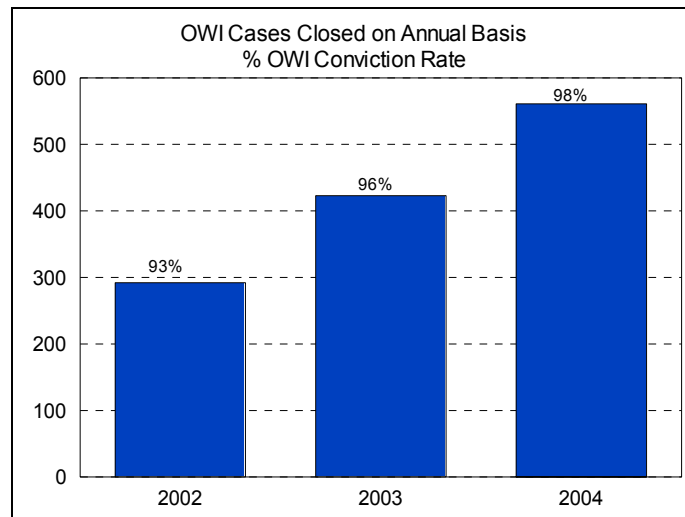


## DISTRICT ATTORNEY MEASUREMENT PLAN SUMMARY OWI PROSECUTION

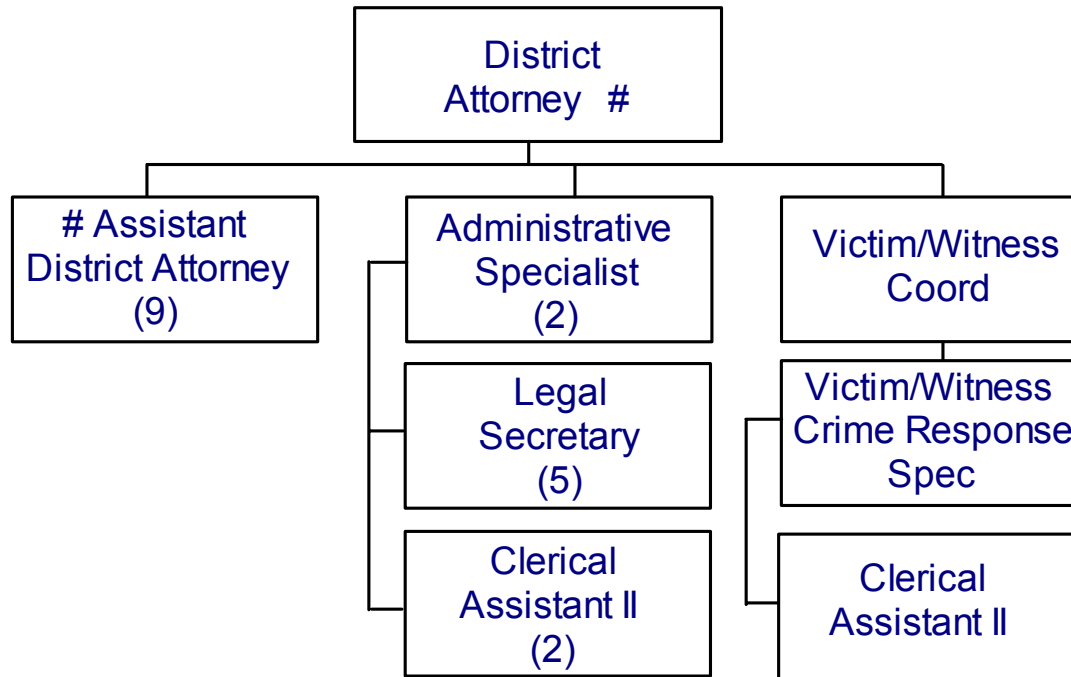
THE DISTRICT ATTORNEY'S OWI PROGRAM'S MISSION IS TO HOLD OWI OFFENDERS ACCOUNTABLE AND LESSEN THE RISK TO THE PUBLIC FROM PEOPLE OPERATING WHILE INTOXICATED.

1. As of 12/31/05, the department will maintain at least a 95% charges to conviction rate for OWI defendants.
  - a. Data Source: Department case files
  - b. Data Source: Court case files
  
2. By 12/31/06, 95% of criminal OWI defendants will report to ATTIC intake within 5 business days of their initial court appearance/court order.
  - a. Data Source: Initial Appearance List
  - b. Data Source: CCAP Records
  - c. Data Source: ATTIC Appointment List

Measuring outcomes for this program deters would be offenders, maintains treatment programs for OWI defendants and removes the offenders from the road.



# DISTRICT ATTORNEY



# Elected Official and State Employees

Number of Positions (FTE)	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Union (FTE)	10.00	10.50	11.50	11.50	10.50	10.50	10.50	10.50	11.50	11.00
Non-Union (FTE)	0.00	0.00	0.00	1.00	2.00	2.00	2.00	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
State Employee	5.00	6.00	6.00	7.00	7.00	7.00	8.00	8.00	9.00	9.00
<b>Total</b>	<b>16.00</b>	<b>17.50</b>	<b>18.50</b>	<b>20.50</b>	<b>20.50</b>	<b>20.50</b>	<b>21.50</b>	<b>20.50</b>	<b>22.50</b>	<b>22.00</b>

## DISTRICT ATTORNEY

Fund: 100 General Fund  
 Org1: 155 District Attorney

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 582,777	650,948	705,199	416,260	705,199	Personal Services	\$ 654,045	665,144	665,144
136,366	217,171	200,099	105,101	222,509	Contractual Services	154,480	146,770	146,770
46,590	52,680	52,680	32,588	54,730	Supplies & Expense	56,570	56,570	56,570
27	300	300	212	420	Fixed Charges	300	300	300
11,904	-	-	-	-	Other Financing Uses	-	-	-
<b>\$ 777,664</b>	<b>921,099</b>	<b>958,278</b>	<b>554,161</b>	<b>982,858</b>	<b>Total Expenditures</b>	<b>\$ 865,395</b>	<b>868,784</b>	<b>868,784</b>
\$ 210,192	285,242	304,493	87,323	304,493	Intergov't Grants & Aid	\$ 250,125	250,125	250,125
5,787	4,000	4,000	3,089	4,100	Public Charges for Services	3,000	3,000	3,000
-	-	35,000	35,000	35,000	Miscellaneous Revenue	-	-	-
-	35,000	17,928	-	17,928	Other Financing Sources	-	-	-
<b>\$ 215,979</b>	<b>324,242</b>	<b>361,421</b>	<b>125,412</b>	<b>361,521</b>	<b>Total Revenues</b>	<b>\$ 253,125</b>	<b>253,125</b>	<b>253,125</b>
<b>\$ 561,685</b>	<b>596,857</b>	<b>596,857</b>	<b>428,749</b>	<b>621,337</b>	<b>TAX LEVY</b>	<b>\$ 612,270</b>	<b>615,659</b>	<b>615,659</b>

# REGISTER OF DEEDS

## **MISSION STATEMENT**

The Register of Deeds is a state constitutional officer elected by the people of the county in the general fall election in each of the even numbered years. The Register of Deeds Office files or records birth, marriage and death registrations, conditional sales contracts, bills of sale, deeds, mortgages, satisfactions, veteran's discharges, corporation records, farm names, partnerships, plats, 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

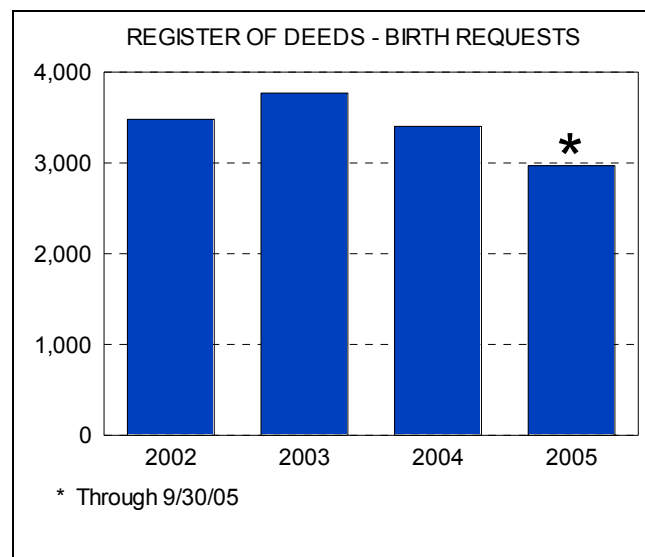
Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
<p>Vital Records clerk Staff State vital records office Vital records index software Request for birth record form Marathon County web site</p>	<p>Receive birth records from state vital records office</p> <p>Enter birth 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 MEASUREMENT PLAN SUMMARY

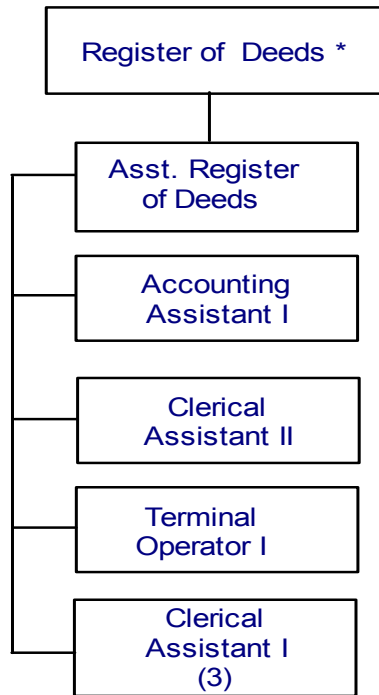
ELIGIBLE VITAL RECORD REQUESTERS RECEIVE THEIR CERTIFIED BIRTH RECORD FROM THE REGISTER OF DEEDS OFFICE.

1. By observation and computer tracking, 99% of all eligible over the counter requests are completed within 5 minutes
  - a. Data Source: Register of Deeds and cash collection software
2. By observation and computer tracking 99% of eligible mailed in requests are processed the same day they are received
  - a. Data Source: Register of Deeds and cash collection software

Measuring this would verify the timely processing of certified birth record requests to eligible vital records requesters.



# REGISTER OF DEEDS



\* Elected Official

Number of Positions (FTE)	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Union (FTE)	9.00	6.00	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
<b>Total</b>	<b>11.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

## REGISTER OF DEEDS

Fund: 100 General Fund  
 Org1: 165 Register of Deeds

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 475,867	554,749	560,149	335,319	554,749	Personal Services	\$ 553,002	553,002	553,002
7,413	15,900	15,900	14,965	15,900	Contractual Services	15,900	15,900	15,900
20,265	28,703	28,703	9,336	28,703	Supplies & Expense	28,703	28,703	28,703
-	900	900	-	900	Fixed Charges	900	900	900
-	-	180,000	25,253	180,000	Capital Outlay	-	-	-
30,370	39,337	39,337	-	39,337	Other Financing Uses	55,461	55,461	55,461
<b>\$ 533,915</b>	<b>639,589</b>	<b>824,989</b>	<b>384,873</b>	<b>819,589</b>	<b>Total Expenditures</b>	<b>\$ 653,966</b>	<b>653,966</b>	<b>653,966</b>
\$ 306,248	200,000	200,000	224,288	300,000	Taxes	\$ 200,000	225,000	225,000
635,751	565,750	565,750	387,071	525,000	Public Charges for Services	525,000	545,000	545,000
60,713	45,000	45,000	41,841	55,000	Intergov't Charges for Serv	45,000	50,000	50,000
76	-	-	109	110	Miscellaneous Revenue	-	-	-
-	-	185,400	-	87,000	Other Financing Sources	-	-	-
<b>\$ 1,002,788</b>	<b>810,750</b>	<b>996,150</b>	<b>653,309</b>	<b>967,110</b>	<b>Total Revenues</b>	<b>\$ 770,000</b>	<b>820,000</b>	<b>820,000</b>
<b>\$ (468,873)</b>	<b>(171,161)</b>	<b>(171,161)</b>	<b>(268,436)</b>	<b>(147,521)</b>	<b>TAX LEVY</b>	<b>\$ (116,034)</b>	<b>(166,034)</b>	<b>(166,034)</b>



# CONSERVATION, PLANNING AND ZONING

## **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 change, 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"> <li>• 20% spot check</li> <li>• conservation planning</li> <li>• annual certification letter</li> </ul> CONSERVATION RESERVE ENHANCEMENT PROGRAM <ul style="list-style-type: none"> <li>• hold meetings</li> <li>• process applications</li> <li>• calculate environmental benefits</li> </ul> PRIORITY WATERSHED PROJECTS <ul style="list-style-type: none"> <li>• conservation planning</li> <li>• process contracts</li> <li>• design and implement practices</li> <li>• write newsletters</li> </ul>	# 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.

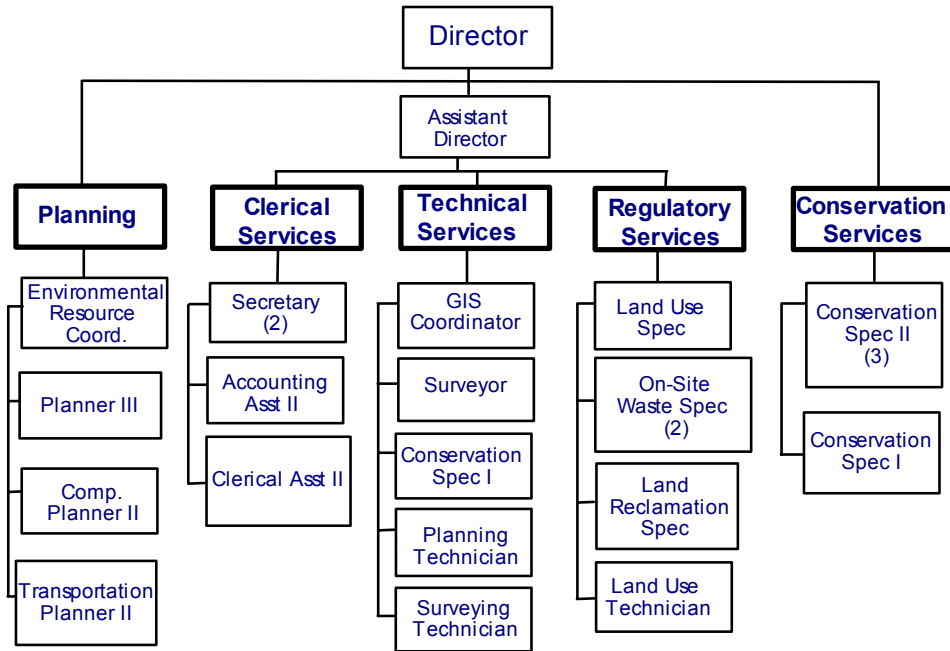
**CONSERVATION, PLANNING & ZONING  
MEASUREMENT PLAN SUMMARY  
SOIL EROSION CONTROL PROGRAM**

LANDOWNERS ARE AWARE OF PROGRAM REQUIREMENTS AND BENEFITS.

1. By 10-31-05, 1/6 of Farmland Preservation Program participants have reviewed, and modified if necessary, their conservation plans to reflect State agricultural performance standards.
  - a. Data source: conservation plans as monitored by CPZ staff
  - b. Data source: Annual landowner verification (crop report and facility inspection) and staff certification report

Measuring this will help strengthen this program by monitoring individual conservation plans in order to keep the county land and water resource plan on track.

# CONSERVATION, PLANNING AND ZONING



Number of Positions (FTE)	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Union (FTE)	22.75	23.75	23.75	24.00	24.00	25.00	23.00	22.00	22.00	21.00
Non-Union (FTE)	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
<b>Total</b>	<b>25.75</b>	<b>26.75</b>	<b>26.75</b>	<b>27.00</b>	<b>27.00</b>	<b>28.00</b>	<b>26.00</b>	<b>25.00</b>	<b>25.00</b>	<b>24.00</b>

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

## CONSERVATION, PLANNING AND ZONING

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 1,305,983	1,364,716	1,364,716	889,913	1,364,716	Personal Services	\$ 1,392,127	1,372,512	1,372,512
196,918	335,168	764,959	519,520	765,549	Contractual Services	1,065,252	1,065,252	1,115,252
68,368	77,413	77,919	40,304	77,919	Supplies & Expense	75,109	75,109	75,109
2,923	3,062	3,062	1,294	3,062	Fixed Charges	4,781	4,781	4,781
97,523	120,350	120,350	-	120,350	Grants Contributions & Other	85,101	85,101	85,101
500	500	500	-	500	Capital Outlay	250	250	250
<b>\$ 1,672,215</b>	<b>1,901,209</b>	<b>2,331,506</b>	<b>1,451,031</b>	<b>2,332,096</b>	<b>Total Expenditures</b>	<b>\$ 2,622,620</b>	<b>2,603,005</b>	<b>2,653,005</b>
\$ 244,919	300,803	716,597	283,567	717,187	Intergov't Grants & Aid	\$ 315,167	315,167	315,167
234,337	230,000	230,000	181,717	252,000	Licenses & Permits	230,000	230,000	230,000
898,602	186,958	186,958	75,614	187,302	Public Charges for Services	159,600	159,600	134,600
96,816	164,585	178,582	19,920	178,582	Intergov't Charges for Serv	101,585	101,585	101,585
5,143	-	-	10,919	20,000	Miscellaneous Revenue	-	-	-
-	-	506	-	506	Other Financing Sources	750,000	750,000	750,000
<b>\$ 1,479,817</b>	<b>882,346</b>	<b>1,312,643</b>	<b>571,737</b>	<b>1,355,577</b>	<b>Total Revenues</b>	<b>\$ 1,556,352</b>	<b>1,556,352</b>	<b>1,531,352</b>
<b>\$ 192,398</b>	<b>1,018,863</b>	<b>1,018,863</b>	<b>879,294</b>	<b>976,519</b>	<b>TAX LEVY</b>	<b>\$ 1,066,268</b>	<b>1,046,653</b>	<b>1,121,653</b>



# 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>

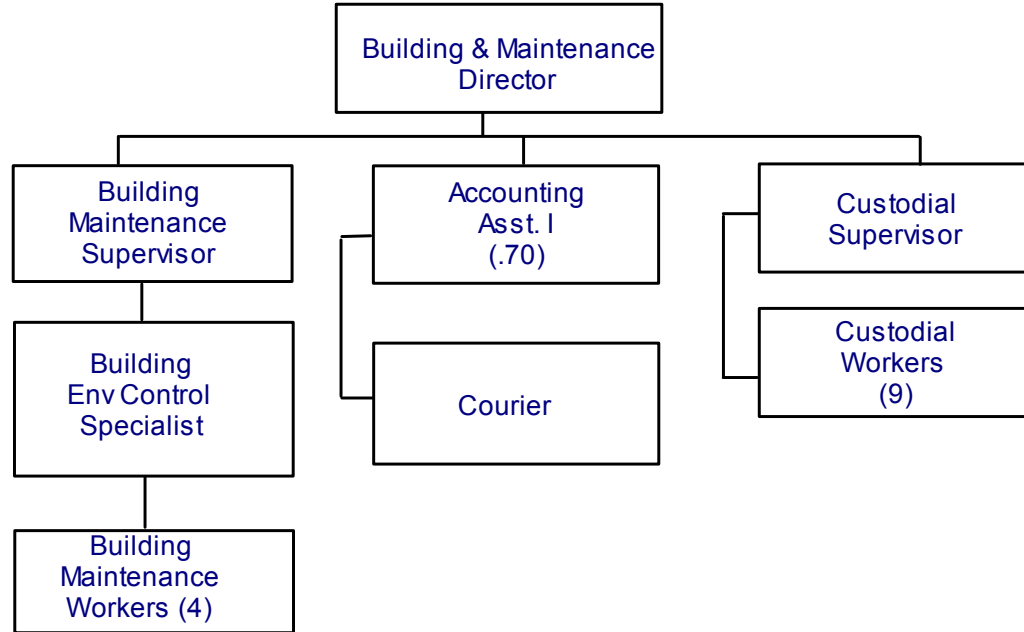
## **BUILDING MAINTENANCE MEASUREMENT PLAN SUMMARY**

MANAGERS OF THE COUNTY ARE AWARE OF THE DETERMENTAL IMPACT OF OPEN DOORS/ WINDOWS, PORTABLE HEATERS AND CONTROL THE BEHAVIOR OF EMPLOYEES UNDER THEIR SUPERVISION ACCORDINGLY.

1. By 1-15-06 80% of managers express understanding of the impact of open windows/ doors and portable heaters on the HVAC system of commercial buildings.
  - a. Data source: Survey and self report of all department heads and a sample of managers.
  - a. Data source: Group discussion at a Department Head meeting.
  
1. By 1-31-06 the use of portable heaters in County buildings is limited to only those areas where the HVAC system cannot maintain a reasonable heat level (68 degrees and below)
  - a. Data source: A walk thru survey of all County buildings performed by Building Maintenance staff.

This information will strengthen the program by assessing the level of awareness among employees about how an HVAC system works in a commercial building and the level of compliance with rules designed to ensure that the HVAC system function efficiently.

# BUILDING MAINTENANCE DEPARTMENT



Number of Positions (FTE)	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Union (FTE)	17.00	19.00	19.00	19.00	17.50	17.50	16.50	15.70	15.70	15.70
Non-Union (FTE)	1.75	1.00	1.00	1.00	2.00	2.00	2.00	3.00	3.00	3.00
<b>Total</b>	<b>18.75</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>19.50</b>	<b>19.50</b>	<b>18.50</b>	<b>18.70</b>	<b>18.70</b>	<b>18.70</b>

## BUILDING MAINTENANCE DEPARTMENT

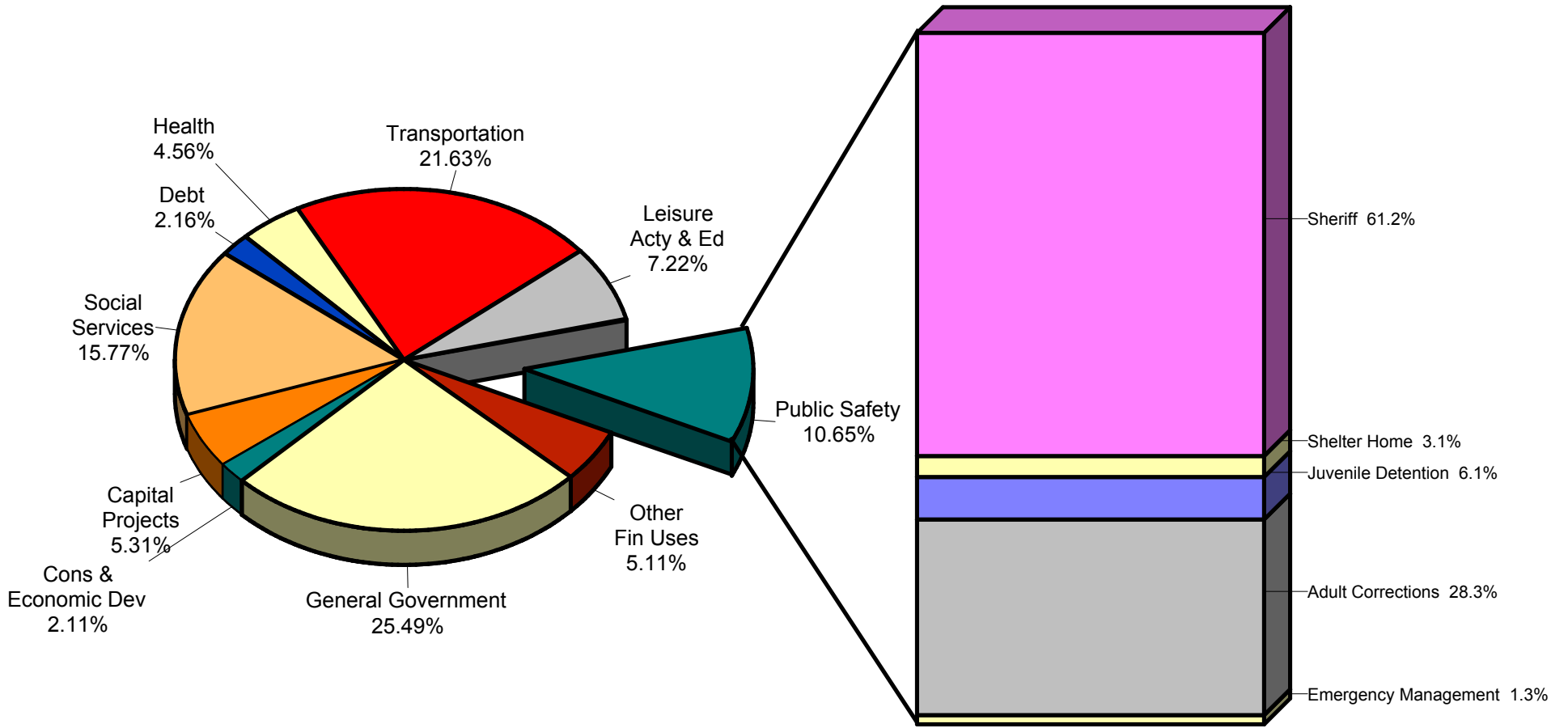
Fund: 100 General Fund  
 Org1: 195 Building Maintenance

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 848,481	1,157,514	1,157,514	751,444	1,157,514	Personal Services	\$ 1,207,939	1,212,357	1,212,357
669,791	729,920	729,920	437,925	789,224	Contractual Services	831,445	822,145	822,145
76,022	85,435	85,435	55,000	85,835	Supplies & Expense	87,500	87,500	87,500
15,358	17,500	17,500	3,712	17,500	Building Materials	17,500	17,500	17,500
5,044	4,674	4,674	3,007	4,674	Fixed Charges	4,838	4,838	4,838
(57,945)	-	-	-	-	Grants Contributions & Other	-	-	-
5,696	6,000	6,000	3,226	6,000	Capital Outlay	6,000	6,000	6,000
<b>\$ 1,562,447</b>	<b>2,001,043</b>	<b>2,001,043</b>	<b>1,254,314</b>	<b>2,060,747</b>	<b>Total Expenditures</b>	<b>\$ 2,155,222</b>	<b>2,150,340</b>	<b>2,150,340</b>
\$ -	10,000	10,000	10,000	10,000	Intergov't Charges for Serv	\$ 10,000	10,000	10,000
24,300	26,900	26,900	22,990	27,109	Miscellaneous Revenue	26,900	26,900	26,900
<b>\$ 24,300</b>	<b>36,900</b>	<b>36,900</b>	<b>32,990</b>	<b>37,109</b>	<b>Total Revenues</b>	<b>\$ 36,900</b>	<b>36,900</b>	<b>36,900</b>
<b>\$ 1,538,147</b>	<b>1,964,143</b>	<b>1,964,143</b>	<b>1,221,324</b>	<b>2,023,638</b>	<b>TAX LEVY</b>	<b>\$ 2,118,322</b>	<b>2,113,440</b>	<b>2,113,440</b>

**THIS PAGE LEFT BLANK INTENTIONALLY**

# MARATHON COUNTY

## 2006 Expense Budget by Activity



Detail by Percentage of Public Safety Expenses

# SHERIFF'S DEPARTMENT

## **MISION 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/SERVICE**

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

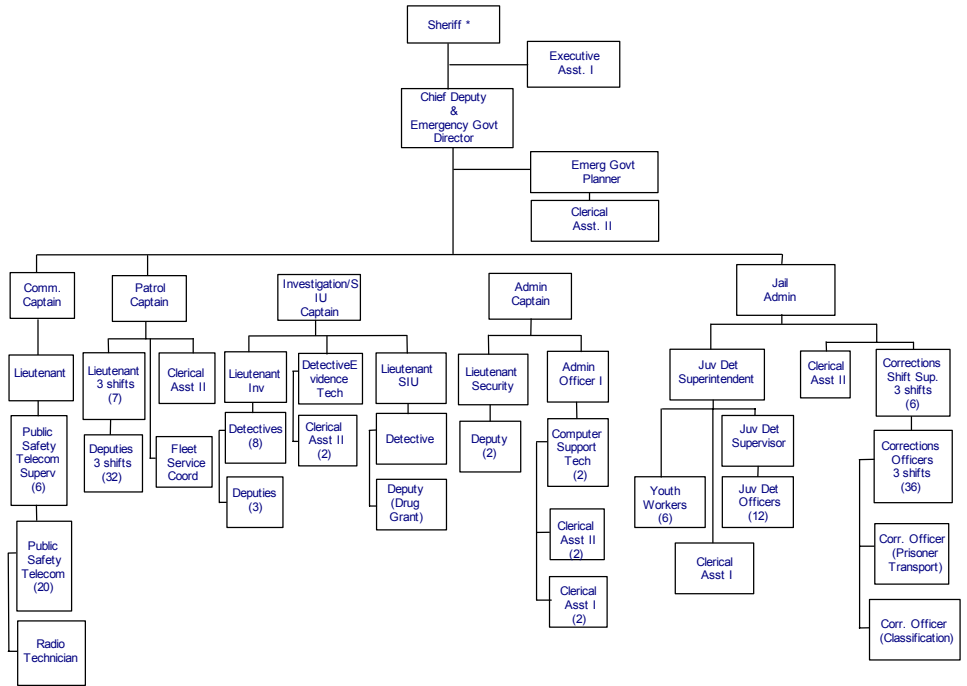
## **SHERIFF MEASUREMENT PLAN SUMMARY**

PUBLIC AND PEOPLE WORKING IN THE COURTHOUSE  
ENJOY A SAFE UNINERRUPTED EXPERIENCE IN THE COURTHOUSE

1. By 7-1-06- 80% of County employees having an office in the Courthouse and all Department Heads leading departments with offices in the Courthouse will know how and when to contact the Courthouse Security Officers.
  - a. Data Source: Survey and self report of a sample of Courthouse employees and all Courthouse Department Heads.
  
2. By 12-31-05 security and disruptive incidents is established. By 12-31-06 the number of security and disruptive events is down 15% from the baseline established in 2005.
  - b. Data Source: Arrest records of the Marathon County Sheriff's Department, incident reports maintained by the Marathon County Courts and records maintained by the Court Security Lieutenant.

This will strengthen the program by assessing the level of awareness among Courthouse employees on the procedures to contact the security officers and beginning to develop and track data with regard to security and disruptive incidents in the Courthouse.

# SHERIFF'S DEPARTMENT



\* Elected Official

Number of Positions (FTE)	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Union (FTE)	128.00	154.50	164.50	165.50	165.50	166.50	163.50	163.00	163.00	163.00
Non-Union (FTE)	8.50	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	9.00
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>137.50</b>	<b>165.50</b>	<b>175.50</b>	<b>176.50</b>	<b>176.50</b>	<b>177.50</b>	<b>174.50</b>	<b>174.00</b>	<b>174.00</b>	<b>173.00</b>

# SHERIFF'S DEPARTMENT

Fund: 100 General Fund  
 Org1: 610 Sheriff Department

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 7,388,567	7,770,848	8,027,204	5,607,742	8,027,204	Personal Services	\$ 8,180,697	8,127,428	8,127,428
342,335	337,554	385,683	257,150	391,545	Contractual Services	352,692	352,692	352,692
535,186	625,113	689,966	301,278	650,621	Supplies & Expense	624,867	616,867	616,867
31,265	38,829	38,829	35,794	41,112	Fixed Charges	44,489	44,489	44,489
54,284	13,914	53,827	22,573	14,714	Grants Contributions & Other	54,327	54,327	54,327
490,965	472,707	747,999	346,051	581,904	Capital Outlay	484,391	463,391	463,391
-	158,000	158,000	-	158,000	Other Financing Uses	158,000	158,000	158,000
<b>\$ 8,842,602</b>	<b>9,416,965</b>	<b>10,101,508</b>	<b>6,570,588</b>	<b>9,865,100</b>	<b>Total Expenditures</b>	<b>\$ 9,899,463</b>	<b>9,817,194</b>	<b>9,817,194</b>
\$ 52,806	143,772	490,036	92,972	289,012	Intergov't Grants & Aid	\$ 129,653	129,653	129,653
161,258	158,900	158,900	134,119	180,000	Fines Forfeits & Penalties	160,000	160,000	160,000
218,850	229,500	229,500	130,486	194,763	Public Charges for Services	191,000	201,000	201,000
8,001	10,000	10,000	20,291	28,620	Intergov't Charges for Serv	-	10,500	10,500
31,832	51,600	51,600	31,423	54,070	Miscellaneous Revenue	39,900	39,900	39,900
11,628	119,803	462,731	4,649	448,956	Other Financing Sources	119,803	119,803	119,803
<b>\$ 484,375</b>	<b>713,575</b>	<b>1,402,767</b>	<b>413,940</b>	<b>1,195,421</b>	<b>Total Revenues</b>	<b>\$ 640,356</b>	<b>660,856</b>	<b>660,856</b>
<b>\$ 8,358,227</b>	<b>8,703,390</b>	<b>8,698,741</b>	<b>6,156,648</b>	<b>8,669,679</b>	<b>TAX LEVY</b>	<b>\$ 9,259,107</b>	<b>9,156,338</b>	<b>9,156,338</b>

# 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 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

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**

Marathon County based fire departments. This service into these contracted fire districts will only be provided by Marathon County if the local jurisdiction does not have Level "B" coverage.

## EMERGENCY MANAGEMENT

Fund: 100 General Fund  
 Org1: 640 Emergency Management

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 123,004	164,096	169,063	86,430	169,063	Personal Services	\$ 135,429	135,429	135,429
25,418	10,775	11,975	2,013	10,825	Contractual Services	10,530	9,995	9,995
67,673	61,114	85,661	21,867	84,063	Supplies & Expense	47,318	47,318	47,318
1,247	1,188	1,188	1,188	2,388	Fixed Charges	2,388	2,388	2,388
35,428	18,500	18,500	9,112	18,500	Grants Contributions & Other	18,500	18,500	18,500
513,079	-	242,553	224,375	243,098	Capital Outlay	-	-	-
<b>\$ 765,849</b>	<b>255,673</b>	<b>528,940</b>	<b>344,985</b>	<b>527,937</b>	<b>Total Expenditures</b>	<b>\$ 214,165</b>	<b>213,630</b>	<b>213,630</b>
\$ 748,481	149,357	337,019	88,244	311,154	Intergov't Grants & Aid	\$ 98,545	98,545	98,545
4,410	-	-	-	-	Public Charges for Services	-	-	-
-	-	85,605	-	85,605	Other Financing Sources	-	-	-
<b>\$ 752,891</b>	<b>149,357</b>	<b>422,624</b>	<b>88,244</b>	<b>396,759</b>	<b>Total Revenues</b>	<b>\$ 98,545</b>	<b>98,545</b>	<b>98,545</b>
<b>\$ 12,958</b>	<b>106,316</b>	<b>106,316</b>	<b>256,741</b>	<b>131,178</b>	<b>TAX LEVY</b>	<b>\$ 115,620</b>	<b>115,085</b>	<b>115,085</b>

## ADULT CORRECTIONAL

Fund: 100 General Fund  
 Org1: 650 Adult Correction

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 2,704,161	2,852,655	2,852,655	1,851,812	2,854,815	Personal Services	\$ 2,995,857	2,995,857	2,995,857
1,131,820	1,127,574	1,127,574	704,433	1,274,350	Contractual Services	1,376,475	1,376,475	1,376,475
158,810	127,002	149,899	71,135	150,684	Supplies & Expense	151,899	151,899	151,899
20,876	14,200	14,200	6,302	14,200	Building Materials	14,200	14,200	14,200
318	395	395	395	318	Fixed Charges	400	400	400
<b>\$ 4,015,985</b>	<b>4,121,826</b>	<b>4,144,723</b>	<b>2,634,077</b>	<b>4,294,367</b>	<b>Total Expenditures</b>	<b>\$ 4,538,831</b>	<b>4,538,831</b>	<b>4,538,831</b>
\$ 82	-	-	57	60	Taxes	\$ -	-	-
14,320	-	-	2,160	2,160	Intergov't Grants & Aid	3,000	3,000	3,000
639,125	676,600	676,600	351,198	680,600	Public Charges for Services	725,100	725,100	725,100
17,821	25,000	25,000	13,061	15,000	Miscellaneous Revenue	25,000	25,000	25,000
1,333	8,107	31,004	-	8,107	Other Financing Sources	31,004	31,004	31,004
<b>\$ 672,681</b>	<b>709,707</b>	<b>732,604</b>	<b>366,476</b>	<b>705,927</b>	<b>Total Revenues</b>	<b>\$ 784,104</b>	<b>784,104</b>	<b>784,104</b>
<b>\$ 3,343,304</b>	<b>3,412,119</b>	<b>3,412,119</b>	<b>2,267,601</b>	<b>3,588,440</b>	<b>TAX LEVY</b>	<b>\$ 3,754,727</b>	<b>3,754,727</b>	<b>3,754,727</b>

# JUVENILE DETENTION FACILITY

## MISSION STATEMENT

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

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

## PROGRAMS/SERVICES

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

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

## JUVENILE DETENTION FACILITY

Fund: 100 General Fund  
 Org1: 253 Juvenile - Sheriff

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 791,925	831,557	831,577	587,733	831,557	Personal Services	\$ 877,791	877,791	877,791
48,541	67,700	67,700	31,925	67,700	Contractual Services	82,670	82,670	82,670
12,612	24,100	24,100	5,744	24,100	Supplies & Expense	21,100	21,100	21,100
68	1,300	1,300	168	1,300	Building Materials	1,100	1,100	1,100
950	950	950	950	950	Fixed Charges	950	950	950
<b>\$ 854,096</b>	<b>925,607</b>	<b>925,627</b>	<b>626,520</b>	<b>925,607</b>	<b>Total Expenditures</b>	<b>\$ 983,611</b>	<b>983,611</b>	<b>983,611</b>
\$ 12,652	11,000	11,000	7,038	11,000	Intergov't Grants & Aid	\$ 13,500	13,500	13,500
250,996	189,000	189,000	191,004	282,235	Public Charges for Services	297,000	297,000	297,000
<b>\$ 263,648</b>	<b>200,000</b>	<b>200,000</b>	<b>198,042</b>	<b>293,235</b>	<b>Total Revenues</b>	<b>\$ 310,500</b>	<b>310,500</b>	<b>310,500</b>
<b>\$ 590,448</b>	<b>725,607</b>	<b>725,627</b>	<b>428,478</b>	<b>632,372</b>	<b>TAX LEVY</b>	<b>\$ 673,111</b>	<b>673,111</b>	<b>673,111</b>

## SHELTER HOME

### MISSION STATEMENT

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

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

### PROGRAMS/SERVICES

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

1. Allowing the facility to be used as an integral part of the multiple dispositional alternatives in the juvenile justice code.
2. Holding juveniles in need of protection or services including those without a parent, who have been abandoned, or who has been the victim of abuse or who are awaiting a change of placement.
3. Holding juveniles when probable cause exists to believe that if not held, the child may cause injury to themselves or others, may runaway, or may not otherwise be available for the proceedings of the court or its officers.

4. Teaching juveniles both lifetime and age appropriate skills and recognizing achievements of set goals.
5. Minimizing the negative contacts and activities that can occur.
6. Maximizing productive time of the juveniles in the areas of education, services and programming as well as other beneficial activities.

## SHELTER HOME

Fund: 100 General Fund  
 Org1: 254 Shelter Home-Sheriff

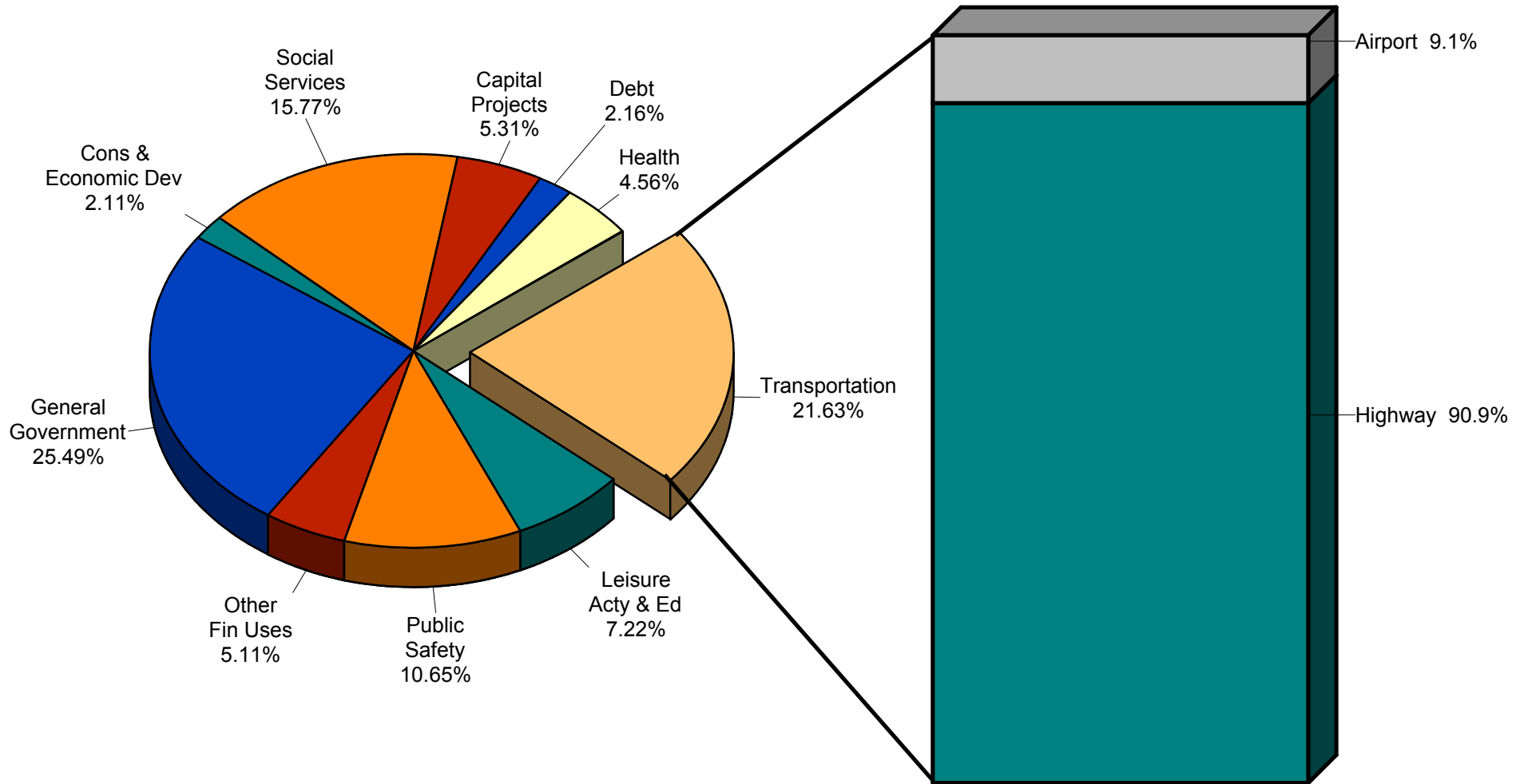
2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 433,028	480,117	480,117	317,708	480,117	Personal Services	\$ 436,336	436,336	436,336
24,698	23,500	23,500	9,302	23,500	Contractual Services	36,500	36,500	36,500
18,690	18,765	28,718	2,869	18,765	Supplies & Expense	16,975	16,975	16,975
65	650	650	-	650	Building Materials	500	500	500
-	250	250	-	250	Fixed Charges	250	250	250
<b>\$ 476,481</b>	<b>523,282</b>	<b>533,235</b>	<b>329,879</b>	<b>523,282</b>	<b>Total Expenditures</b>	<b>\$ 490,561</b>	<b>490,561</b>	<b>490,561</b>
\$ 5,714	10,000	10,000	2,509	17,000	Intergov't Grants & Aid	\$ 10,000	10,000	10,000
98,145	75,000	75,000	49,787	105,000	Public Charges for Services	116,500	116,500	116,500
-	-	-	2,119	2,200	Intergov't Charges for Services	-	-	-
860	1,200	1,200	556	1,200	Miscellaneous Revenue	1,200	1,200	1,200
-	-	9,953	-	9,953	Other Financing Sources	-	-	-
<b>\$ 104,719</b>	<b>86,200</b>	<b>96,153</b>	<b>54,971</b>	<b>135,353</b>	<b>Total Revenues</b>	<b>\$ 127,700</b>	<b>127,700</b>	<b>127,700</b>
<b>\$ 371,762</b>	<b>437,082</b>	<b>437,082</b>	<b>274,908</b>	<b>387,929</b>	<b>TAX LEVY</b>	<b>\$ 362,861</b>	<b>362,861</b>	<b>362,861</b>

**THIS PAGE LEFT BLANK INTENTIONALLY**



# MARATHON COUNTY

## 2006 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 snow fence, 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

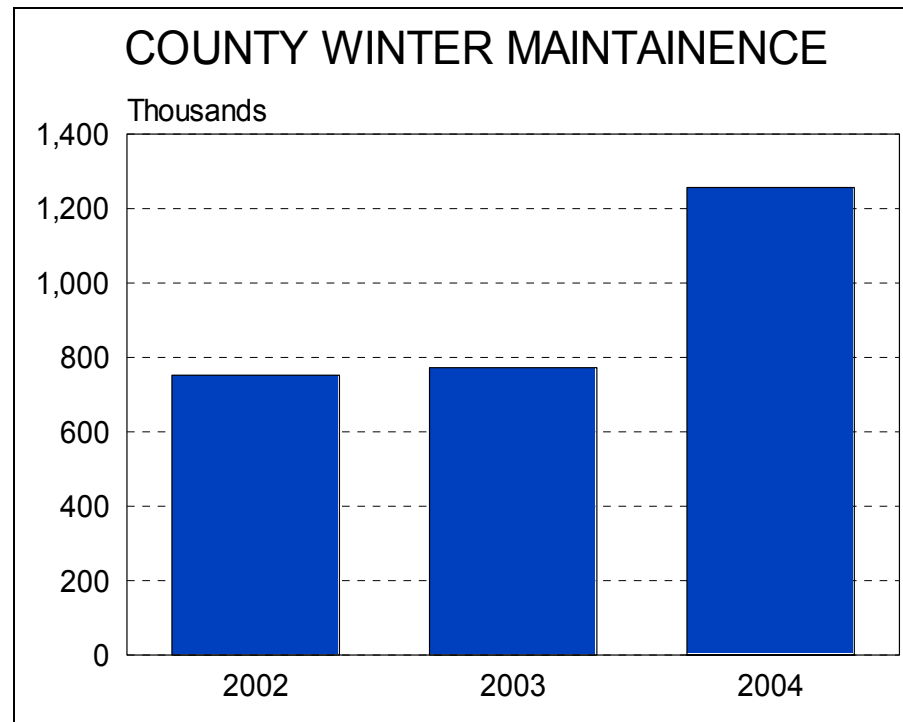
Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
<p>Budgeted Amounts: State - \$920,000.00 County - \$1,160,529.00</p> <p>Hwy Dept Staff</p> <ul style="list-style-type: none"> <li>• 5 Supervisors</li> <li>• 19 State Patrolmen</li> <li>• 15 County Patrolmen</li> <li>• 23 Backup Personnel</li> <li>• 11 Equipment Maintenance Personnel</li> </ul> <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 MEASUREMENT PLAN SUMMARY

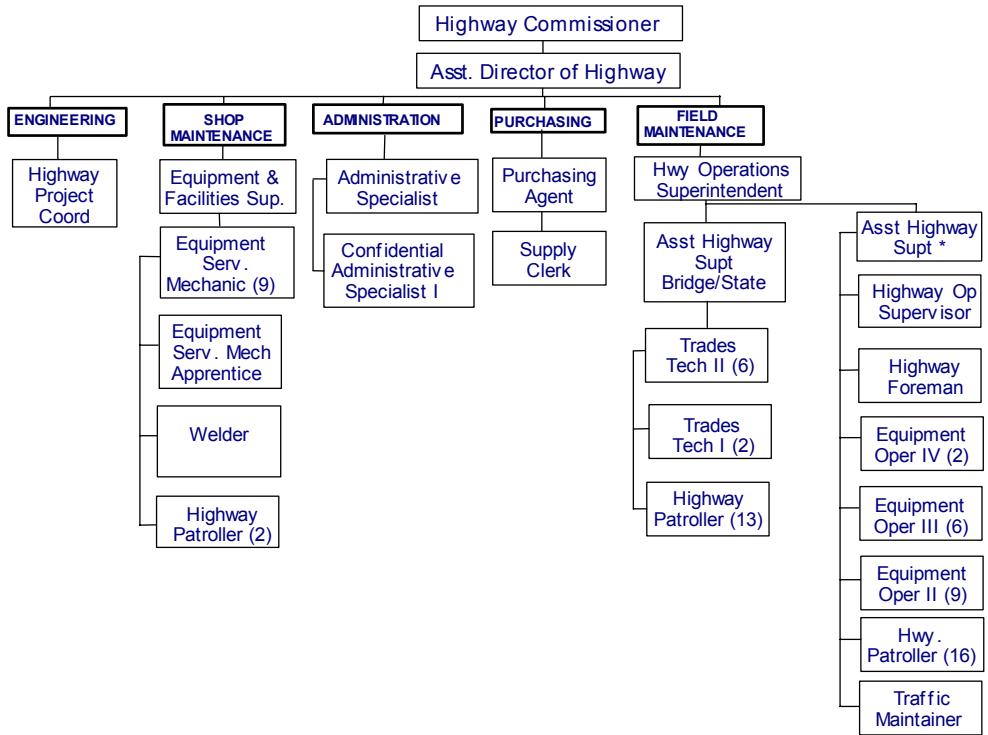
### MOTORISTS EXPECTATIONS ARE MET WHEN DRIVING COUNTY ROADS DURING THE WINTER SEASON

1. By 4-15-06 75% of School Bus Drivers surveyed report that their expectations for snow removal on the County and State Roads were either met or exceeded during the 05-06 Winter Season.
  - a. Data Source: A written survey of a sample of School Bus Drivers from two rural Marathon County School Districts.
  - b. Data Source: Group meetings conducted with a sample of School Bus Drivers on the morning after a major snow event.

This information will strengthen the program by providing feedback from a group of professional drivers who routinely travel the same routes in a variety of winter weather conditions.



# HIGHWAY DEPARTMENT



Number of Positions (FTE)	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Union (FTE)	78.00	79.00	79.00	79.00	79.00	79.00	71.00	72.00	73.00	72.00
Non-Union (FTE)	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	9.00	8.00
<b>Total</b>	<b>88.00</b>	<b>89.00</b>	<b>89.00</b>	<b>89.00</b>	<b>89.00</b>	<b>89.00</b>	<b>81.00</b>	<b>82.00</b>	<b>82.00</b>	<b>80.00</b>

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

\* Eliminated by 7/1/06

## HIGHWAY DEPARTMENT

Fund: 800 Highway Fund  
 Org1: 265 County Highway

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 6,906,056	10,242,184	10,242,184	5,323,302	10,702,627	Personal Services	\$ 11,775,692	11,775,692	11,775,692
159,717	187,102	187,102	121,900	186,560	Contractual Services	191,740	191,740	191,740
924,499	2,057,475	2,057,475	1,268,649	2,062,921	Supplies & Expense	2,337,103	2,337,103	2,337,103
4,889,843	9,835,086	10,900,001	5,635,021	10,539,500	Building Material	11,167,848	8,467,848	8,467,848
4,100,788	4,275,170	4,275,170	1,932,998	3,880,980	Fixed Charges	4,649,078	4,649,078	4,649,078
126,022	1,506,000	1,506,000	907,501	1,506,000	Capital Outlay	1,124,000	1,174,000	1,174,000
(5,756,277)	-	-	-	-	Other Financing Uses	-	-	-
<b>\$ 11,350,648</b>	<b>28,103,017</b>	<b>29,167,932</b>	<b>15,189,371</b>	<b>28,878,588</b>	<b>Total Expenditures</b>	<b>\$ 31,245,461</b>	<b>28,595,461</b>	<b>28,595,461</b>
\$ 3,359,208	4,657,577	4,657,577	2,312,408	4,940,187	Intergov't Grants & Aid	\$ 5,126,800	5,126,800	5,126,800
12,360	7,500	7,500	7,100	7,500	Licenses and Permits	8,000	8,000	8,000
25	-	-	12	-	Public Charges for Services	-	-	-
4,680,412	14,151,557	14,151,557	6,582,221	14,188,688	Intergov't Charges for Serv	15,052,281	15,052,281	15,052,281
561,970	162,000	162,000	428,576	546,212	Miscellaneous Revenue	213,074	213,074	213,074
800,000	1,150,000	2,214,915	1,064,915	1,514,915	Other Financing Sources	-	50,000	50,000
<b>\$ 9,413,975</b>	<b>20,128,634</b>	<b>21,193,549</b>	<b>10,395,232</b>	<b>21,197,502</b>	<b>Total Revenues</b>	<b>\$ 20,400,155</b>	<b>20,450,155</b>	<b>20,450,155</b>
<b>\$ 1,936,673</b>	<b>7,974,383</b>	<b>7,974,383</b>	<b>4,794,139</b>	<b>7,681,086</b>	<b>TAX LEVY</b>	<b>\$ 10,845,306</b>	<b>\$ 8,145,306</b>	<b>\$ 8,145,306</b>

## HIGHWAY ROAD IMPROVEMENT

Fund: 802 Highway Road Improvement Fund  
 Org1: 265 County Highway

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 668,549	364,284	364,284	223,516	364,384	Personal Services	\$ -	-	-
921,191	-	20,900	670,643	691,543	Contractual Services	-	-	-
2,785,175	6,278,000	6,278,000	726,899	2,376,694	Building Material	1,050,000	1,050,000	1,050,000
310,389	580,000	580,000	100,676	580,000	Fixed Charges	-	-	-
1,817,909	-	1,234,341	179,903	1,263,992	Capital Outlay	-	-	-
8,796,315	1,386,220	1,386,220	-	896,215	Other Financing Uses	-	-	-
<b>\$ 15,299,528</b>	<b>8,608,504</b>	<b>9,863,745</b>	<b>1,901,637</b>	<b>6,172,828</b>	<b>Total Expenditures</b>	<b>\$ 1,050,000</b>	<b>1,050,000</b>	<b>1,050,000</b>
\$ 3,432,618	-	-	485,251	3,085,251	Intergov't Grants & Aid	\$ -	-	-
4,867	-	-	99,745	99,745	Miscellaneous Revenue	-	-	-
8,796,315	8,608,504	9,373,740	2,071,215	9,373,740	Other Financing Sources	-	1,050,000	1,050,000
<b>\$ 12,233,800</b>	<b>8,608,504</b>	<b>9,373,740</b>	<b>2,656,211</b>	<b>12,558,736</b>	<b>Total Revenues</b>	<b>\$ -</b>	<b>1,050,000</b>	<b>1,050,000</b>
<b>\$ 3,065,728</b>	<b>-</b>	<b>490,005</b>	<b>(754,574)</b>	<b>(6,385,908)</b>	<b>TAX LEVY</b>	<b>\$ 1,050,000</b>	<b>-</b>	<b>-</b>



# 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.

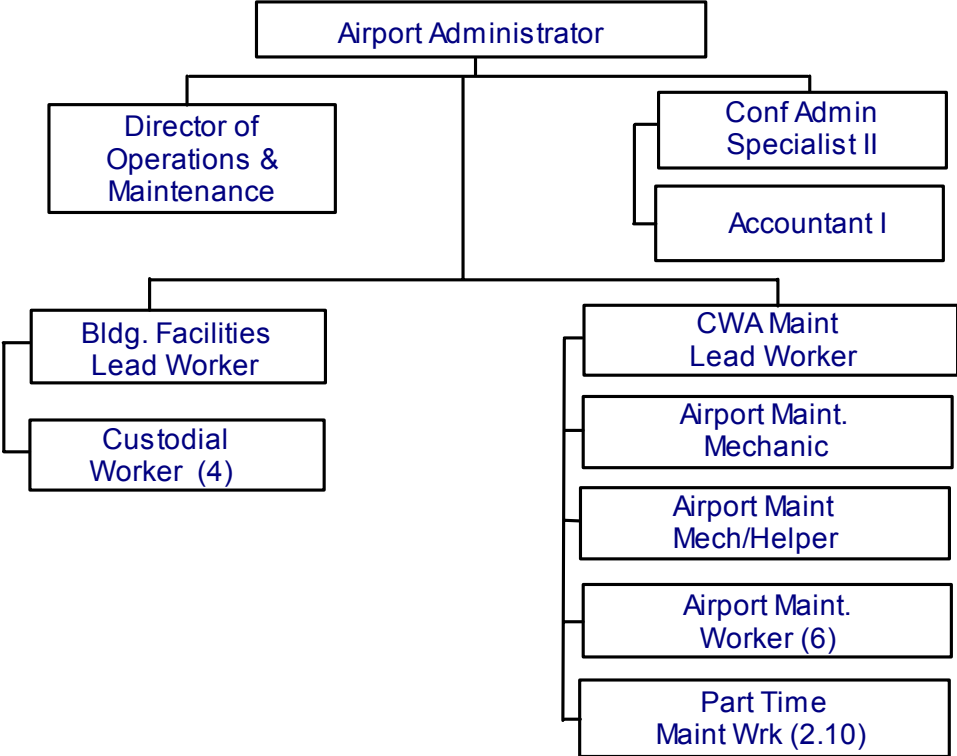
### **Tenant Leasing**

The Joint Airport Board – through the Airport Manager – administers leases with airlines, car rental agencies, aircraft hanger 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)	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Union (FTE)	16.50	16.50	17.50	18.50	18.10	18.10	18.10	17.10	17.10	18.10
Non-Union (FTE)	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00
<b>Total</b>	<b>18.50</b>	<b>18.50</b>	<b>19.50</b>	<b>20.50</b>	<b>21.10</b>	<b>21.10</b>	<b>21.10</b>	<b>20.10</b>	<b>20.10</b>	<b>21.10</b>

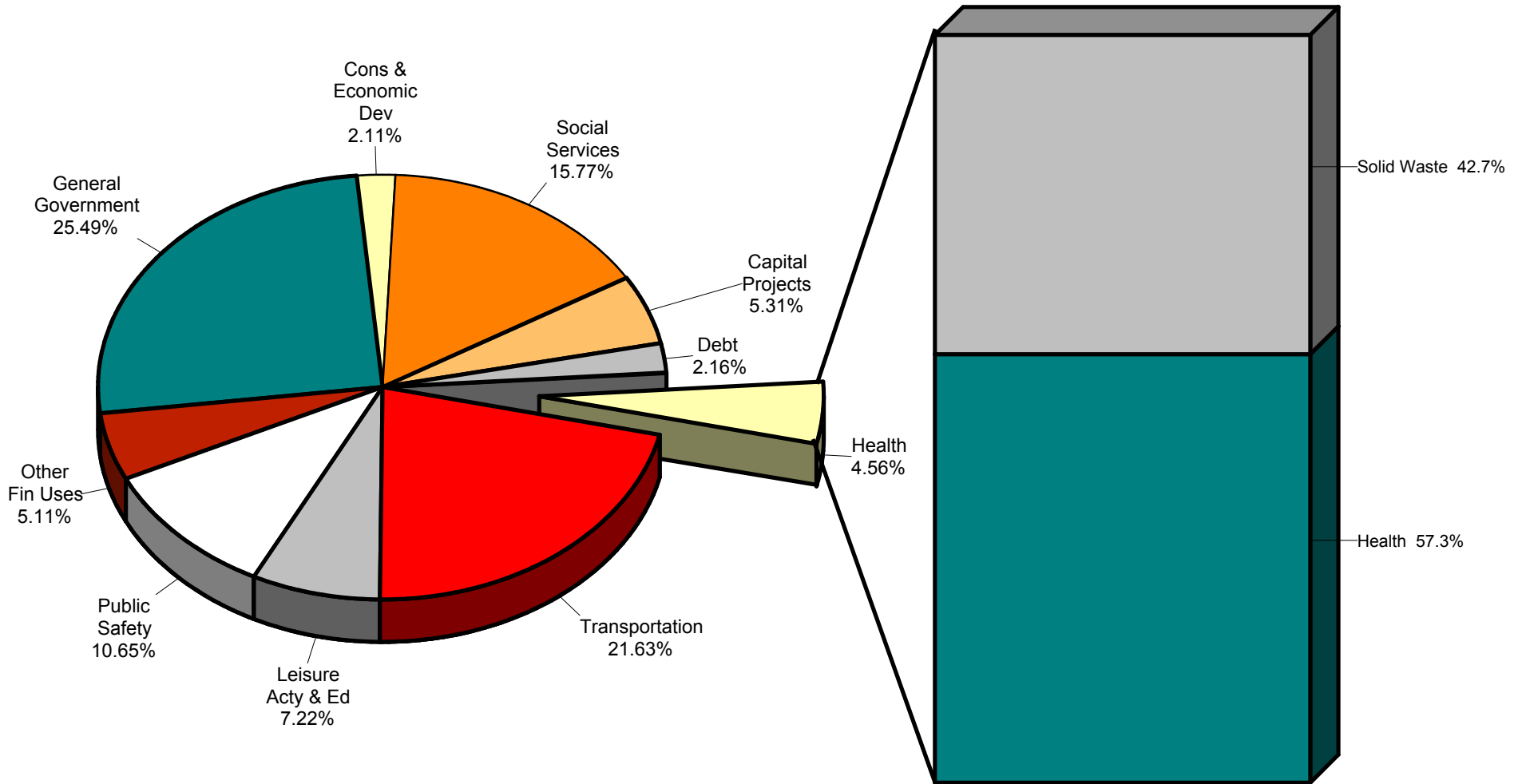
# CENTRAL WISCONSIN AIRPORT

Fund: 700 Airport Fund  
 Org1: 300 Central Wisconsin Airport

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 1,139,259	1,231,069	1,231,069	811,266	1,166,436	Personal Services	\$ 1,350,939	1,353,748	1,353,748
583,004	641,159	686,159	470,891	651,159	Contractual Services	666,666	667,538	667,538
210,956	252,394	252,394	201,418	252,394	Supplies and Expense	273,875	280,734	280,734
9,716	21,110	21,110	15,947	21,110	Building Material	21,110	21,110	21,110
1,435,419	54,394	54,394	52,894	54,394	Fixed Charges	55,724	55,724	55,724
-	205,300	416,598	161,939	524,598	Capital Outlay	96,000	163,800	163,800
497,684	584,339	584,339	414,876	414,876	Other Financing Uses	531,578	415,105	415,105
<b>\$ 3,876,038</b>	<b>2,989,765</b>	<b>3,246,063</b>	<b>2,129,231</b>	<b>3,084,967</b>	<b>Total Expenditures</b>	<b>\$ 2,995,892</b>	<b>2,957,759</b>	<b>2,957,759</b>
\$ 254	-	-	168	-	Taxes	\$ -	-	-
2,765,523	2,278,787	2,278,787	1,827,401	2,813,019	Public Charges for Services	2,278,787	2,234,412	2,234,412
306,463	302,000	302,000	214,651	302,491	Intergov't Charges for Serv	302,000	306,000	306,000
10,794,535	-	10,000	46,269	61,750	Miscellaneous Revenue	-	-	-
-	408,978	655,276	-	655,276	Other Financing Sources	415,105	417,347	417,347
<b>\$ 13,866,775</b>	<b>2,989,765</b>	<b>3,246,063</b>	<b>2,088,489</b>	<b>3,832,536</b>	<b>Total Revenues</b>	<b>\$ 2,995,892</b>	<b>2,957,759</b>	<b>2,957,759</b>
<b>\$ (9,990,737)</b>	<b>-</b>	<b>-</b>	<b>40,742</b>	<b>(747,569)</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

# MARATHON COUNTY

## 2006 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

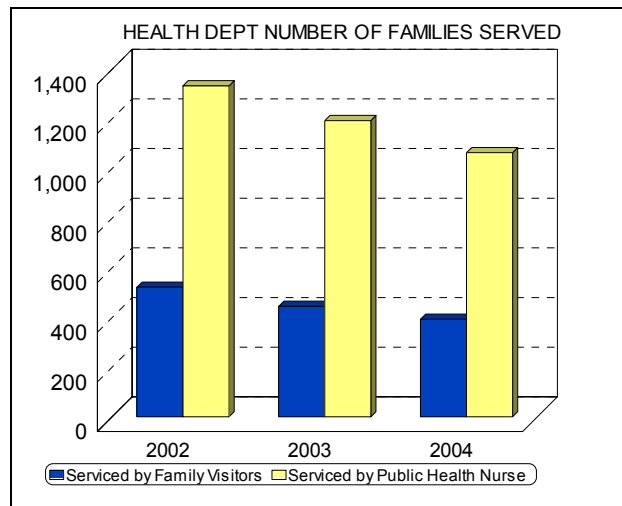
Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
<p>Marathon County Health Department (MCHD) Staff: Public Health Nurses (PHN) Parent Child Health (PCH) Program Manager</p> <p>Children’s Service Society of Wisconsin (CSSW) Staff: Family Visitors (FV) Family Resource 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 &amp; 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 &amp; 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 &amp; 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.) &amp; 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 MEASUREMENT PLAN SUMMARY START RIGHT PROGRAM

PARENTS WILL UNDERSTAND AND USE POSITIVE PARENTING TECHNIQUES AND DEVELOP APPROPRIATE EXPECTATIONS FOR THEIR BABY'S DEVELOPMENT.

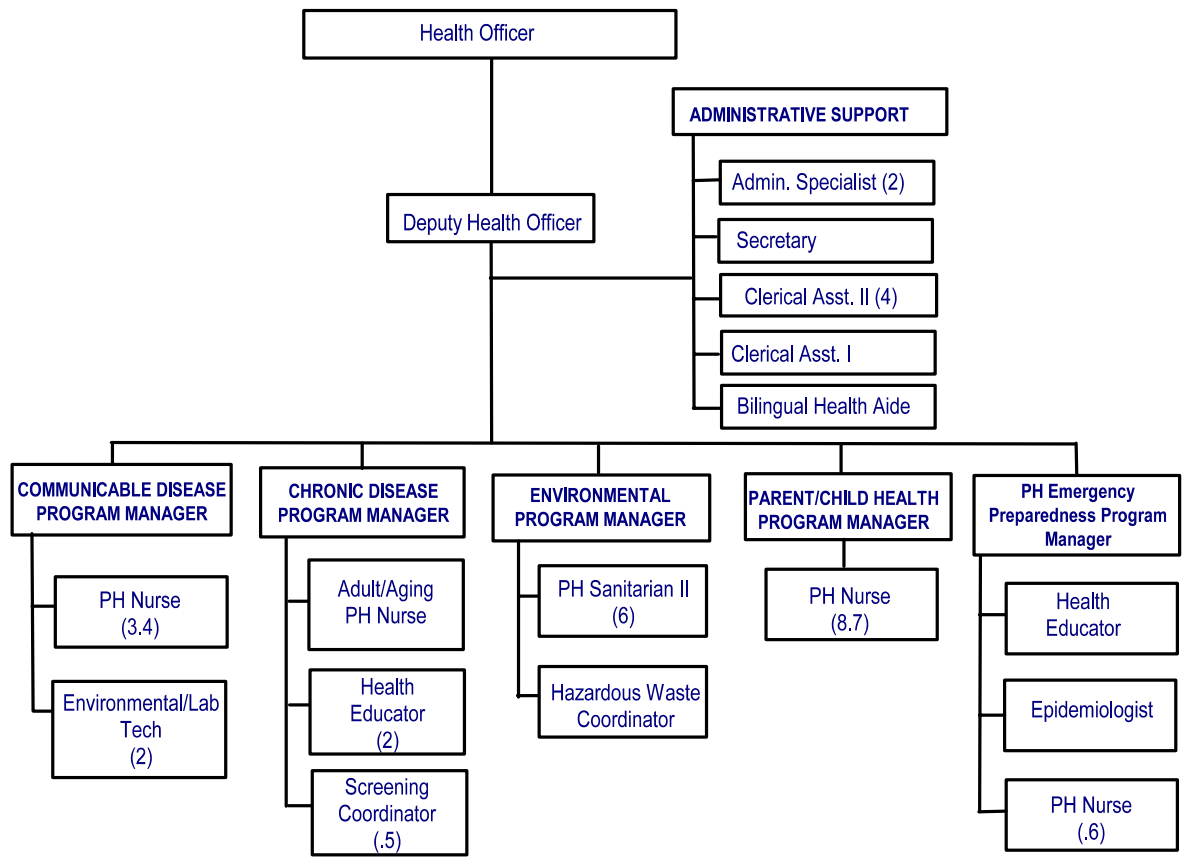
1. At one year of family visiting service, 70 % of parents will increase their knowledge about parenting and will be using that knowledge as they parent.
  - a. Data Source: At entry into the program and annually thereafter, information is collected about parenting knowledge. Pre-tests and post-tests based on the "Growing Great Kids" curriculum will be used to measure parenting knowledge.
  - b. Data Source: The HOME tool is a nationally normed scaled used to score observations of specific parenting behaviors. Family Visitors and Family Visitor Supervisors complete the HOME tool annually on a statistically significant portion of the Start Right family visiting population.
  - c. Data Source: These data are collected from families who are receiving long-term Family Visitors services.

The purpose of Start Right is to strengthen families through parenting education and support. By measuring increases in parenting knowledge and observing parenting behavior, we can see if we are achieving this initial outcome of the program. Consistent increases in scores would indicate the program is effective. Scores that have plateaued or decreased would indicate a need to review and revise the parenting education component of Start Right.





# HEALTH DEPARTMENT



Number of Positions (FTE)	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Union (FTE)	33.25	33.25	33.25	33.75	36.25	33.85	32.65	34.45	35.95	36.20
Non-Union (FTE)	4.00	4.00	4.00	4.00	4.00	6.00	6.00	7.00	7.00	7.00
<b>Total</b>	<b>37.25</b>	<b>37.25</b>	<b>37.25</b>	<b>37.75</b>	<b>40.25</b>	<b>39.85</b>	<b>38.65</b>	<b>41.45</b>	<b>42.95</b>	<b>43.20</b>

# HEALTH DEPARTMENT

Fund: 100 General Fund  
 Org1: 315 Health Department

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 2,548,300	2,789,470	3,259,699	1,853,864	3,253,985	Personal Services	\$ 2,909,943	2,859,943	2,859,943
904,814	895,249	1,331,314	703,468	1,351,162	Contractual Services	894,823	894,823	894,823
178,908	184,383	334,512	119,347	324,087	Supplies & Expense	183,871	183,870	183,870
8,135	1,800	11,038	1,836	11,038	Grants Contributions & Other	-	-	-
<b>\$ 3,640,157</b>	<b>3,870,902</b>	<b>4,936,563</b>	<b>2,678,515</b>	<b>4,940,272</b>	<b>Total Expenditures</b>	<b>\$ 3,988,637</b>	<b>3,938,636</b>	<b>3,938,636</b>
\$ 1,126,546	857,756	1,164,837	691,673	1,168,037	Intergov't Grants & Aid	\$ 949,312	949,312	949,312
407,784	420,300	420,300	354,620	474,885	Public Charges for Services	425,593	425,593	425,593
915	15,972	15,972	2,890	15,972	Intergov't Charges for Serv	13,572	13,572	13,572
154,567	149,157	133,084	136,500	138,902	Miscellaneous Revenue	123,399	123,399	123,399
884	-	774,653	-	762,778	Other Financing Sources	-	-	-
<b>\$ 1,690,696</b>	<b>1,443,185</b>	<b>2,508,846</b>	<b>1,185,683</b>	<b>2,560,574</b>	<b>Total Revenues</b>	<b>\$ 1,511,876</b>	<b>1,511,876</b>	<b>1,511,876</b>
<b>\$ 1,949,461</b>	<b>2,427,717</b>	<b>2,427,717</b>	<b>1,492,832</b>	<b>2,379,698</b>	<b>TAX LEVY</b>	<b>\$ 2,476,761</b>	<b>2,426,760</b>	<b>2,426,760</b>

# 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.

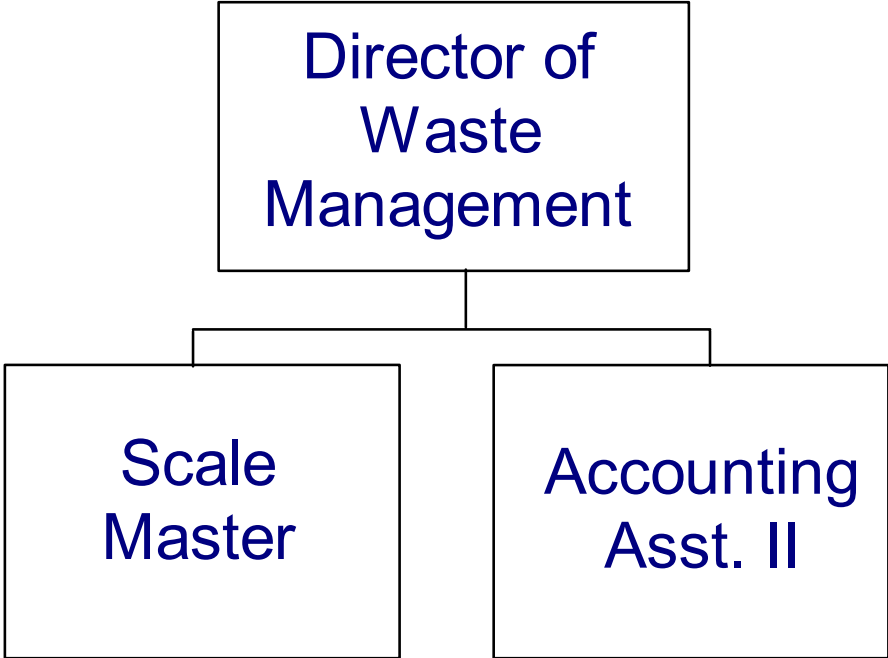
## Landfill Long Term Care

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)	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Union (FTE)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Non-Union (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

# SOLID WASTE

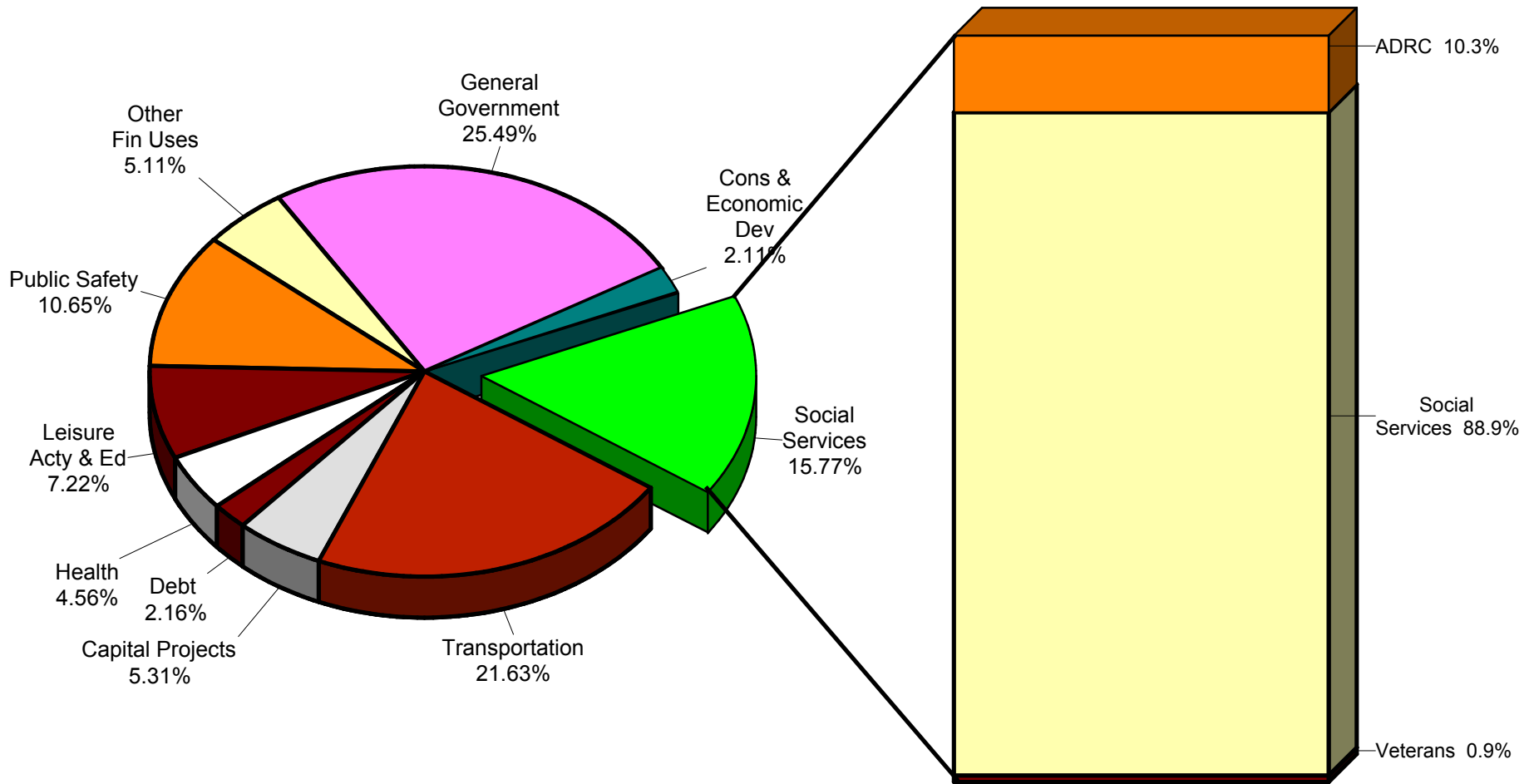
Fund: 750 Solid Waste Fund  
 Org1: 445 Solid Waste Department

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 208,605	224,612	224,612	141,018	224,612	Personal Services	\$ 232,380	232,380	232,380
1,315,954	1,139,207	1,139,207	667,616	1,337,876	Contractual Services	1,240,594	1,240,594	1,240,594
12,677	23,253	23,253	10,711	17,304	Supplies & Expense	17,228	17,228	17,228
1,224,342	512,689	512,689	38,736	513,809	Fixed Charges	523,262	523,262	523,262
-	13,000	13,000	-	13,000	Debt Service	13,000	13,000	13,000
30,000	35,000	35,000	30,000	30,000	Grants Contributions & Other	30,000	30,000	30,000
-	140,000	140,000	141,194	140,000	Capital Outlay	71,500	71,500	71,500
533,165	728,809	728,809	487,681	1,217,920	Other Financing Uses	805,566	805,566	805,566
<b>\$ 3,324,743</b>	<b>2,816,570</b>	<b>2,816,570</b>	<b>1,516,956</b>	<b>3,494,521</b>	<b>Total Expenditures</b>	<b>\$ 2,933,530</b>	<b>2,933,530</b>	<b>2,933,530</b>
\$ 10,216	-	-	1,000	11,216	Intergov't Grants & Aid	\$ 1,000	1,000	1,000
1,769,291	1,902,000	1,902,000	1,178,763	2,005,902	Public Charges for Services	1,979,160	1,979,160	1,979,160
346,236	565,000	565,000	501,356	1,137,117	Miscellaneous Revenue	666,000	666,000	666,000
533,165	349,570	349,570	487,681	840,553	Other Financing Sources	287,370	287,370	287,370
<b>\$ 2,658,908</b>	<b>2,816,570</b>	<b>2,816,570</b>	<b>2,168,800</b>	<b>3,994,788</b>	<b>Total Revenues</b>	<b>\$ 2,933,530</b>	<b>2,933,530</b>	<b>2,933,530</b>
<b>\$ 665,835</b>	<b>-</b>	<b>-</b>	<b>(651,844)</b>	<b>(500,267)</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

**THIS PAGE LEFT BLANK INTENTIONALLY**

# MARATHON COUNTY

## 2006 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 Social Services/Food Stamp Eligibility Determination      **Contact Name:** Jane Huebsch

**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"> <li>• Screen customers for potential eligibility for food stamps.</li> <li>• Complete intake eligibility process.</li> <li>• Complete regular review on continuing eligibility.</li> <li>• Provide routine case maintenance, i.e.; answer phone, mail, in person inquires.</li> </ul>	<b># of:</b> <ul style="list-style-type: none"> <li>• Households reviewed for potential eligibility.</li> <li>• Households receiving food stamp benefits.</li> <li>• Dollar amount of benefits received by those households.</li> <li>• Intake appointments completed.</li> <li>• Review appointments completed.</li> </ul>	<p>Customers are aware of their entitled food stamp benefits.</p> <p>Customers learn how their food stamps can be used.</p>	<p>Eligible customers receive benefit in timely fashion.</p> <p>Customers have more financial capacity to purchase food for themselves and their family members.</p>	<p>The health and economic security of our customers is improved.</p>

**SOCIAL SERVICES  
MEASUREMENT PLAN SUMMARY  
FOODSHARE ELIGIBILITY DETERMINATION**

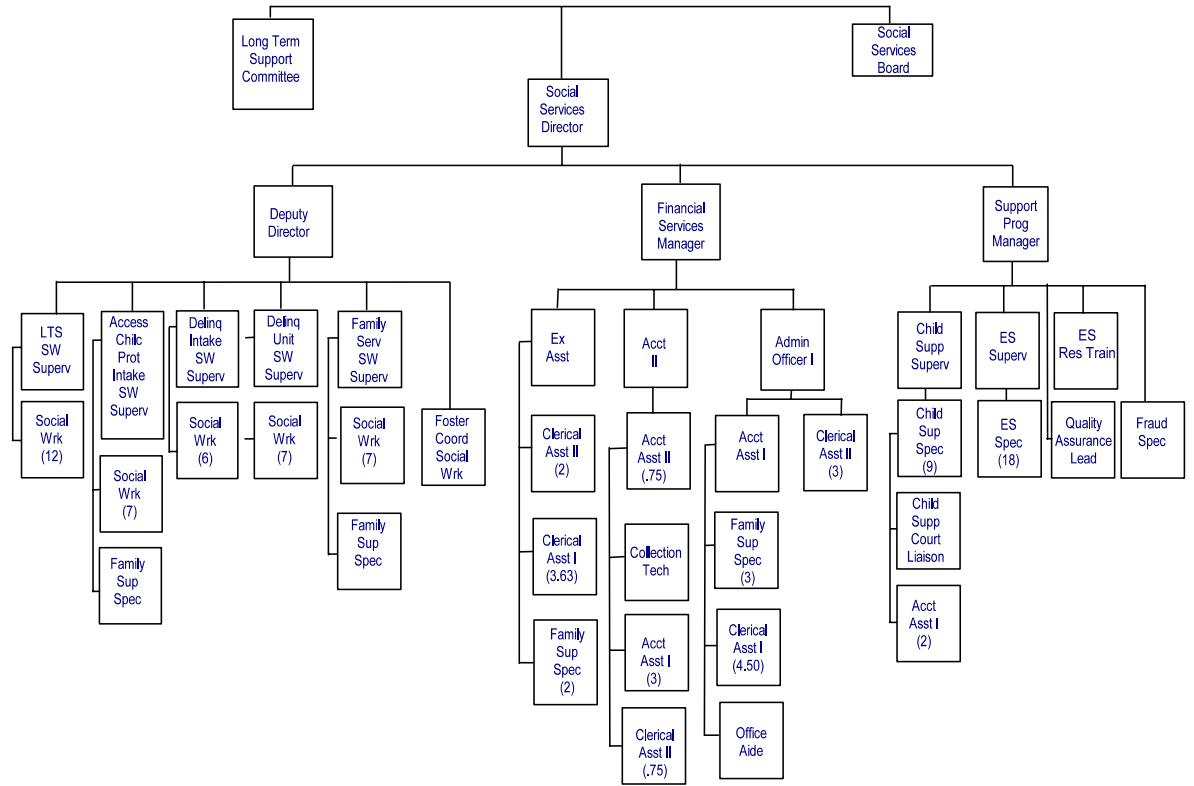
HOUSEHOLDS WHO ARE ELIGIBLE FOR FOODSHARE RECEIVE BENEFITS IN A TIMELY FASHION.

1. By 1-15-06, 90% of all FoodShare cases will be processed within the 30-day time limit set by the State.
  - a. Data Source: State Report ACD #7 – Case Processing Days by primary worker.
  - b. Data Source: County's 2<sup>nd</sup> Party Case Reviews

HOUSEHOLDS RECEIVING FOODSHARE WILL INCREASE THEIR ABILITY TO PAY OTHER EXPENSES.

1. By 1-15-06, 80% of FoodShare customers will agree that their ability to meet living expenses have increase since going on FoodShare.
  - a. Data Source: Semi-annual Customer Survey

# SOCIAL SERVICES DEPARTMENT



Number of Positions (FTE)	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Union (FTE)	87.25	77.25	76.25	89.88	90.38	90.38	89.88	97.88	99.13	99.63
Non-Union (FTE)	18.00	15.00	15.00	16.00	16.00	16.00	15.00	15.00	15.00	15.00
<b>Total</b>	<b>105.25</b>	<b>92.25</b>	<b>91.25</b>	<b>105.88</b>	<b>106.38</b>	<b>106.38</b>	<b>104.88</b>	<b>112.88</b>	<b>114.13</b>	<b>114.63</b>

## SOCIAL SERVICES DEPARTMENT

Fund: 175 Social Improvement Fund  
 Org1: 455 Social Services Department

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 5,687,269	6,047,248	6,047,248	3,922,331	6,047,248	Personal Services	\$ 6,296,508	6,300,278	6,300,278
439,572	578,450	578,450	234,156	569,409	Contractual Services	595,221	595,221	595,221
186,951	269,540	269,540	132,245	245,772	Supplies & Expense	253,445	253,445	253,445
374,475	384,348	384,348	226,313	380,114	Fixed Charges	391,326	391,326	391,326
11,571,322	12,201,665	12,810,234	7,706,666	12,233,823	Grants Contributions & Other	12,524,135	12,527,098	12,527,098
11,900	-	-	-	-	Other Financing Uses	-	-	-
<b>\$ 18,271,489</b>	<b>19,481,251</b>	<b>20,089,820</b>	<b>12,221,711</b>	<b>19,476,366</b>	<b>Total Expenditures</b>	<b>\$ 20,060,635</b>	<b>20,067,368</b>	<b>20,067,368</b>
\$ 11,898,178	12,115,047	12,723,616	8,497,177	12,446,393	Intergov't Grants & Aid	\$ 12,325,006	12,447,723	12,447,723
788,691	711,000	711,000	491,164	726,381	Public Charges for Services	679,500	679,500	679,500
106,368	231,739	231,739	15,039	261,739	Miscellaneous Revenue	258,045	278,045	278,045
-	-	-	-	-	Other Financing Sources	-	-	-
<b>\$ 12,793,237</b>	<b>13,057,786</b>	<b>13,666,355</b>	<b>9,003,380</b>	<b>13,434,513</b>	<b>Total Revenues</b>	<b>\$ 13,262,551</b>	<b>13,405,268</b>	<b>13,405,268</b>
<b>\$ 5,478,252</b>	<b>6,423,465</b>	<b>6,423,465</b>	<b>3,218,331</b>	<b>6,041,853</b>	<b>TAX LEVY</b>	<b>\$ 6,798,084</b>	<b>6,662,100</b>	<b>6,662,100</b>

## CHILD SUPPORT

Fund: 175 Social Improvement Fund  
 Org1: 554 Child Support

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 926,157	1,006,000	1,006,000	634,794	1,006,044	Personal Services	\$ 1,003,674	1,003,674	1,003,674
31,147	49,500	49,500	22,552	37,243	Contractual Services	41,500	41,500	41,500
4,984	6,590	6,590	3,326	6,003	Supplies & Expense	8,400	8,400	8,400
151,318	-	-	-	-	Other Financing Uses	-	-	-
<b>\$ 1,113,606</b>	<b>1,062,090</b>	<b>1,062,090</b>	<b>660,672</b>	<b>1,049,290</b>	<b>Total Expenditures</b>	<b>\$ 1,053,574</b>	<b>1,053,574</b>	<b>1,053,574</b>
\$ 1,198,801	891,439	891,439	671,280	921,325	Intergov't Grants & Aid	\$ 891,346	891,346	891,346
33,814	26,000	26,000	28,016	50,410	Public Charges for Services	31,250	31,250	31,250
4,423	3,500	3,500	7,794	8,000	Miscellaneous Revenue	3,000	3,000	3,000
-	-	-	-	-	Other Financing Sources	-	-	-
<b>\$ 1,237,038</b>	<b>920,939</b>	<b>920,939</b>	<b>707,090</b>	<b>979,735</b>	<b>Total Revenues</b>	<b>\$ 925,596</b>	<b>925,596</b>	<b>925,596</b>
<b>\$ (123,432)</b>	<b>141,151</b>	<b>141,151</b>	<b>(46,418)</b>	<b>69,555</b>	<b>TAX LEVY</b>	<b>\$ 127,978</b>	<b>127,978</b>	<b>127,978</b>

# 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.

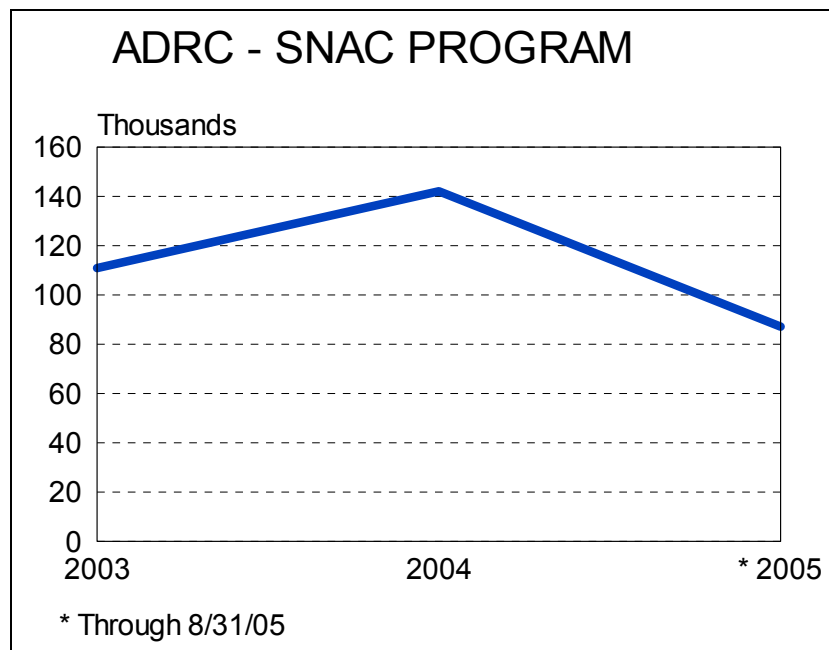
## AGING & DISABILITY RESOURCE CENTER MEASUREMENT PLAN SUMMARY SNAC PROGRAM

CUSTOMER INCREASES SOCIAL CONTACT THROUGH THE SNAC PROGRAM.

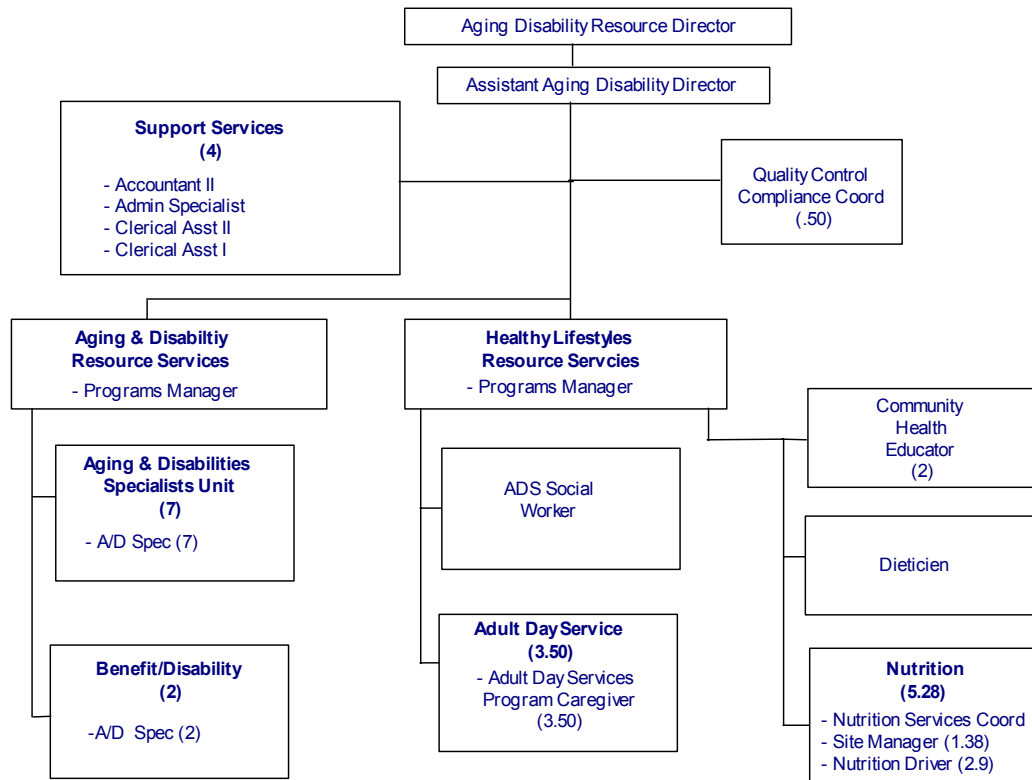
1. Indicator/s: Within 12 months of using the program, a regular customer (uses 6 times per month) reports satisfaction with their level of social activity and reports increased opportunities for socialization.
  - a. Data Source/s: Customer self report

Describe how measuring this outcome will help strengthen the program:

We believe that regular users of the SNAC program benefit from increased opportunities for socialization, which positively impacts independence and engagement in the community.



# AGING AND DISABILITY RESOURCE CENTER



Number of Positions (FTE)	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Union (FTE)	17.30	17.55	19.45	25.53	27.59	31.09	29.34	23.38	23.78	22.78
Non-Union (FTE)	5.00	6.00	6.00	6.00	7.00	7.00	6.00	7.50	8.50	7.50
<b>Total</b>	<b>22.30</b>	<b>23.55</b>	<b>25.45</b>	<b>31.53</b>	<b>34.59</b>	<b>38.09</b>	<b>35.34</b>	<b>30.88</b>	<b>32.28</b>	<b>30.28</b>

## AGING AND DISABILITY RESOURCE CENTER

Fund: 175 Social Improvement Fund  
 Org1: 565 Aging & Disability Resource Center

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 1,475,469	1,642,129	1,662,391	1,064,187	1,662,391	Personal Services	\$ 1,681,356	1,681,356	1,681,356
828,168	523,946	627,025	371,403	566,042	Contractual Services	542,634	542,634	542,634
184,011	150,809	189,390	100,846	171,750	Supplies & Expense	163,731	163,731	163,731
-	200	200	496	200	Building Materials	100	100	100
13,258	4,030	16,530	8,978	16,770	Fixed Charges	12,015	12,015	12,015
42,605	43,097	43,097	24,537	43,097	Grants Contributions Other	43,576	43,576	43,576
12,799	9,628	4,917	-	5,470	Capital Outaly	-	-	-
25,122	1,157	1,157	66,496	85,086	Other Financing Uses	-	-	-
<b>\$ 2,581,432</b>	<b>2,374,996</b>	<b>2,544,707</b>	<b>1,636,943</b>	<b>2,550,806</b>	<b>Total Expenditures</b>	<b>\$ 2,443,412</b>	<b>2,443,412</b>	<b>2,443,412</b>
\$ 1,879,548	1,635,633	1,882,297	834,163	1,823,679	Intergov't Grants & Aid	\$ 1,666,926	1,727,237	1,727,237
-	-	4,500	-	-	Public Charges for Services	22,667	22,667	22,667
492,774	572,696	508,449	310,221	528,375	Miscellaneous Revenue	538,402	538,402	538,402
115,000	46,519	29,313	-	29,547	Other Financing Sources	19,886	19,886	19,886
<b>\$ 2,487,322</b>	<b>2,254,848</b>	<b>2,424,559</b>	<b>1,144,384</b>	<b>2,381,601</b>	<b>Total Revenues</b>	<b>\$ 2,247,881</b>	<b>2,308,192</b>	<b>2,308,192</b>
<b>\$ 94,110</b>	<b>120,148</b>	<b>120,148</b>	<b>492,559</b>	<b>169,205</b>	<b>TAX LEVY</b>	<b>\$ 195,531</b>	<b>135,220</b>	<b>135,220</b>

## 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

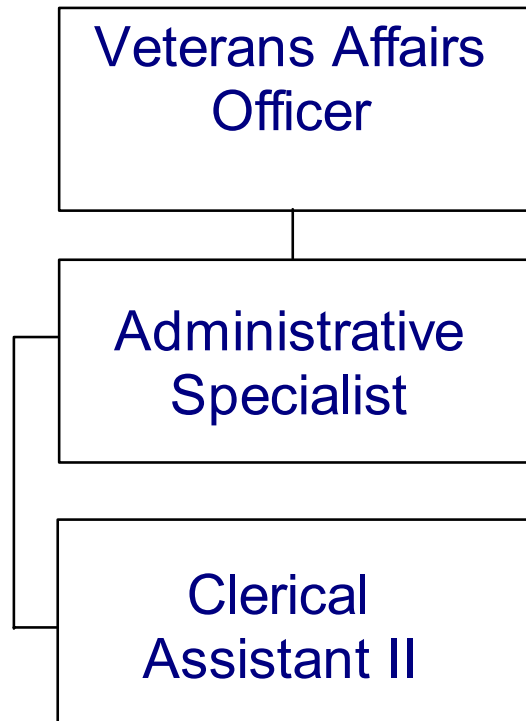
## **VETERANS MEASUREMENT PLAN SUMMARY**

CLIENT BECOMES MORE KNOWLEDGEABLE ABOUT VETERANS BENEFITS.

1. By 01/01/07, 50% of clients who have visited our office for information and/or services will leave with an understanding of what benefits are available and what benefits they do or do not qualify to receive.
  - a. Data Source: Survey of a sample group of office clients.

Measuring this will help strengthen this program by ensuring that clients who visit our office gain knowledge about benefits available to them if they are qualified. This measurement will also help our office staff determine if we are doing a good enough job educating our clients about their possible benefits.

## VETERANS SERVICE OFFICE



Number of Positions (FTE)	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Union (FTE)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Non-Union (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>



## VETERANS SERVICE OFFICE

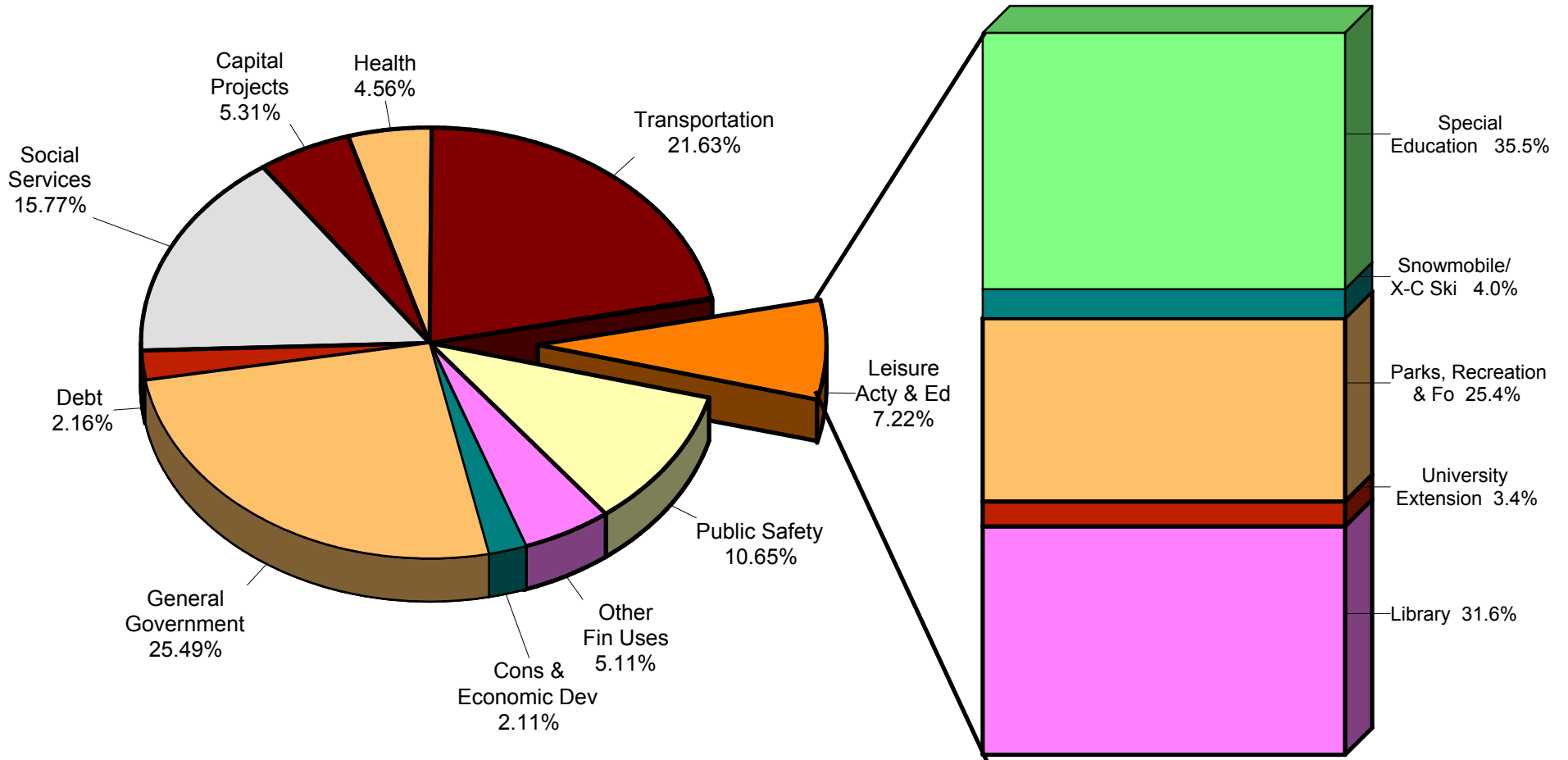
Fund: 100 General Fund  
 Org1: 555 Veterans

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 173,002	181,308	181,308	121,305	181,308	Personal Services	\$ 187,859	187,859	187,859
2,787	3,310	3,310	2,503	3,310	Contractual Services	3,190	3,190	3,190
8,472	11,506	11,506	6,462	11,506	Supplies & Expense	11,249	11,249	11,249
-	200	200	-	200	Fixed Charges	200	200	200
3,569	3,500	9,616	500	4,200	Grants Contributions Other	3,200	3,200	3,200
<b>\$ 187,830</b>	<b>199,824</b>	<b>205,940</b>	<b>130,770</b>	<b>200,524</b>	<b>Total Expenditures</b>	<b>\$ 205,698</b>	<b>205,698</b>	<b>205,698</b>
\$ 13,000	13,000	13,000	13,000	13,000	Intergov't Grants & Aid	\$ 13,000	13,000	13,000
-	-	6,116	-	6,116	Other Financing Sources	-	-	-
<b>\$ 13,000</b>	<b>13,000</b>	<b>19,116</b>	<b>13,000</b>	<b>19,116</b>	<b>Total Revenues</b>	<b>\$ 13,000</b>	<b>13,000</b>	<b>13,000</b>
<b>\$ 174,830</b>	<b>186,824</b>	<b>186,824</b>	<b>117,770</b>	<b>181,408</b>	<b>TAX LEVY</b>	<b>\$ 192,698</b>	<b>192,698</b>	<b>192,698</b>

**THIS PAGE LEFT BLANK INTENTIONALLY**

# MARATHON COUNTY

## 2006 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
Budget Donations Staff Volunteers Facilities Speakers	<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"> <li>• They continue to learn.</li> <li>• They are more literate.</li> <li>• They participate more in the community.</li> <li>• They feel valued.</li> <li>• The onset of dementias is delayed.</li> </ul>

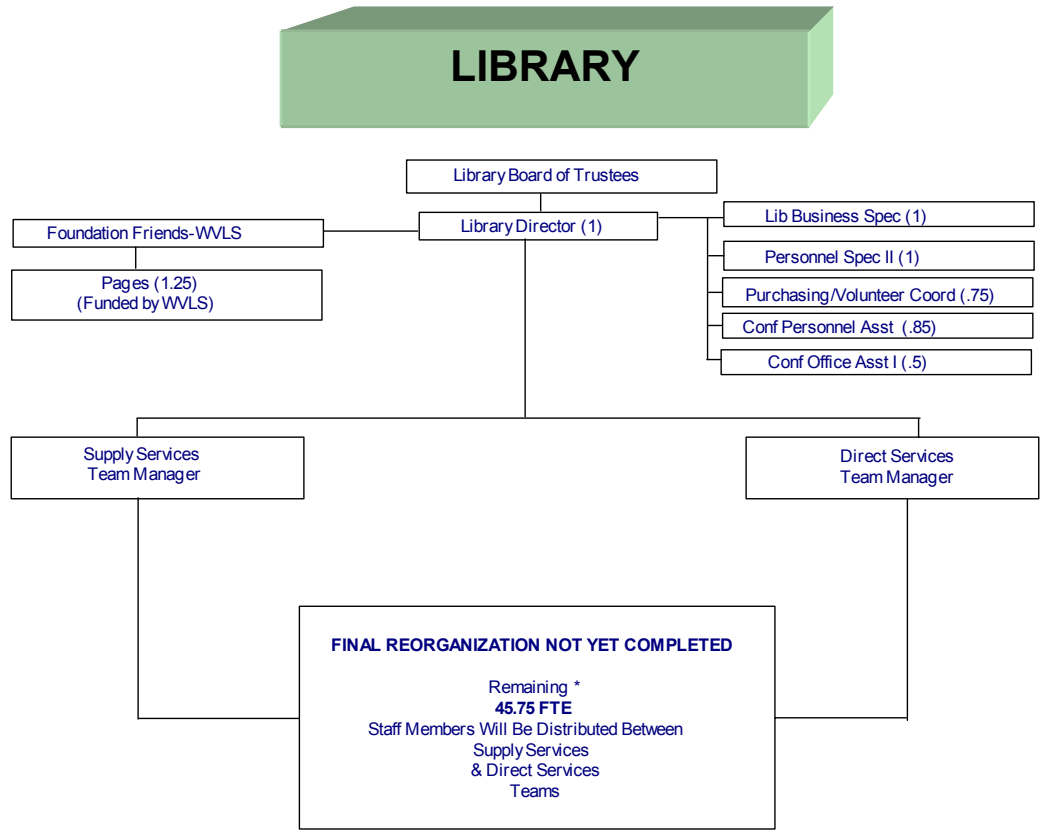
## **LIBRARY MEASUREMENT PLAN SUMMARY SERVICES FOR OLDER RESIDENTS**

OFFER PROGRAMS INTENDED TO INCREASE THE SKILLS OF CUSTOMERS IN THE USE OF TECHNOLOGY TO ACCESS THE LIBRARY OR FOR LOCATING INFORMATION OF INTEREST

Customers learn how to use computer technology to access the library, the internet and to communicate with others.

1. By 1/2/06, attendance by residents over age 55 at computer classes increases by 25%.
  - a. Data source: Attendance records of attendees at library computer classes
  
2. By 1/2/06, older residents indicate that they have learned how to use email.
  - a. Data source: Survey of older residents attending library computer classes
  
3. By 1/2/06, use of the library catalog by older residents without intervention from staff increases by 50%.
  - a. Data source: Sample surveys of the general public over the age of 55 using the library.  
Public desk staff will maintain a count of older residents requesting help.

Measuring these will strengthen this program by giving staff feedback on topics, content and effectiveness of training given individually and in classes.



\*Eliminate 1 FTE Librarian I by 4/1/06

Number of Positions (FTE)	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Union (FTE)	30.755	30.875	32.180	32.18	32.35	32.35	33.38	31.63	31.63	33.63
Non-Union (FTE)	23.270	23.825	23.625	23.75	23.75	23.75	21.85	21.22	21.22	20.22
WWLS Funded Positions (FTE) - Union	1.875	1.875	1.180	1.25	1.25	1.25	1.25	1.25	1.25	1.25
<b>Total</b>	<b>55.900</b>	<b>56.575</b>	<b>56.985</b>	<b>57.18</b>	<b>57.35</b>	<b>57.35</b>	<b>56.48</b>	<b>54.10</b>	<b>54.10</b>	<b>55.10</b>

# LIBRARY

Fund: 100 General Fund  
 Org1: 665 Library

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 2,548,930	2,733,390	2,728,776	1,698,460	2,802,111	Personal Services	\$ 2,782,406	2,782,406	2,782,406
175,859	133,937	180,734	86,997	179,234	Contractual Services	136,673	136,673	136,673
448,379	436,321	488,447	282,944	484,247	Supplies & Expense	525,344	455,862	455,862
9	100	100	25	100	Building Materials	-	-	-
62,887	58,196	58,196	39,130	58,196	Fixed Charges	65,873	65,873	65,873
<b>\$ 3,236,064</b>	<b>3,361,944</b>	<b>3,456,253</b>	<b>2,107,556</b>	<b>3,523,888</b>	<b>Total Expenditures</b>	<b>\$ 3,510,296</b>	<b>3,440,814</b>	<b>3,440,814</b>
\$ 22,697	-	-	-	-	Intergov't Grants & Aid	\$ -	-	-
99,576	79,264	79,264	69,103	79,264	Public Charges for Services	79,264	79,264	79,264
6,596	5,821	5,821	-	5,821	Intergov't Charges for Serv	2,816	2,816	2,816
116,836	42,456	42,456	19,781	69,456	Miscellaneous Revenue	44,652	44,652	44,652
-	70,000	226,102	-	226,102	Other Financing Sources	50,000	50,000	50,000
<b>\$ 245,705</b>	<b>197,541</b>	<b>353,643</b>	<b>88,884</b>	<b>380,643</b>	<b>Total Revenues</b>	<b>\$ 176,732</b>	<b>176,732</b>	<b>176,732</b>
<b>\$ 2,990,359</b>	<b>3,164,403</b>	<b>3,102,610</b>	<b>2,018,672</b>	<b>3,143,245</b>	<b>TAX LEVY</b>	<b>\$ 3,333,564</b>	<b>3,264,082</b>	<b>3,264,082</b>



# 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 perform maintenance and construction activities. Facilities range from generic to very sophisticated, including picnic areas, swimming beaches, campgrounds, shelter buildings, trails, sidewalks, roads, highways, bridges, parking lots, outhouses, restrooms, boat launches, docks, fences, gates, walls, stairways, barns, bleachers, grandstands, assembly halls, ice arenas, shooting range, ball diamonds, softball complex, wading pool, playgrounds, signs, water systems, sanitary sewers, storm sewers, electrical and communication systems, heating, cooling, air conditioning, dehumidification, refrigeration, fire suppression, and aeration systems. In addition to these facilities, we maintain turf, groundcover, flowerbeds, shrubs, and trees on an intensive care basis and also actively manage forestlands. These facilities have been developed over a 75-year time frame and accordingly contain a broad variety of architecture, building materials, utility systems, and components. To support our maintenance and construction activities, we own and maintain a diverse fleet of vehicles and equipment including pickups,

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

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

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

## 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 are attracted to skiing	Older adults increase physical activity	Older adults maintain or improve health
	Promotion	Number of miles of trails maintained			
		Number of ads placed Number of press releases sent			

## **PARKS, RECREATION & FORESTRY MEASUREMENT PLAN SUMMARY**

PUBLIC AWARENESS OF THE NINE MILE FOREST CROSS COUNTRY SKI TRAILS IS INCREASED.

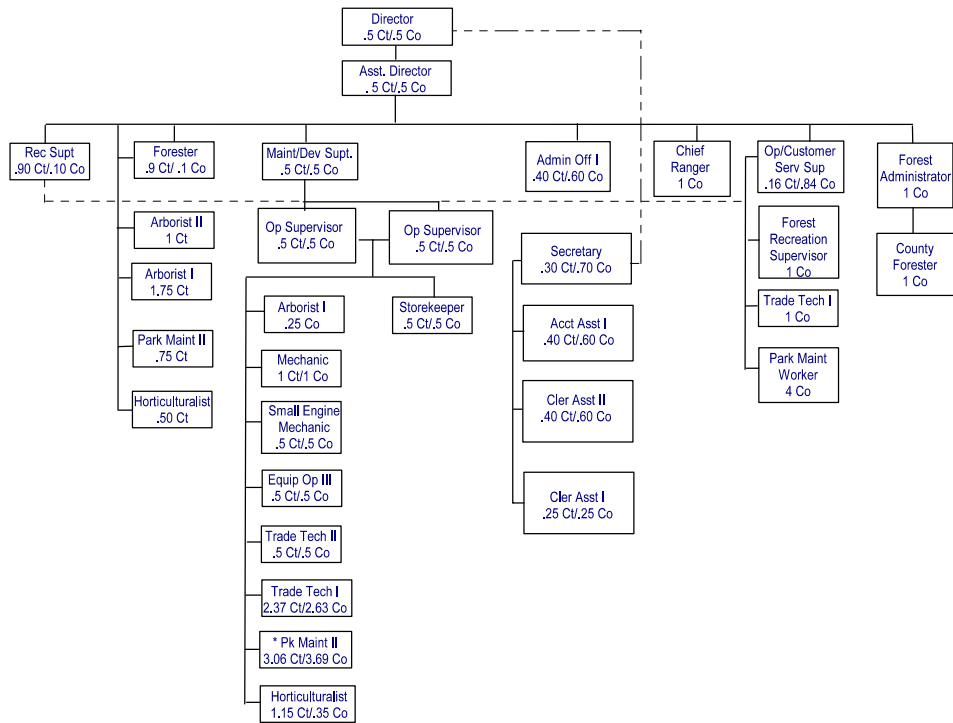
1. By 4/15/06 develop a baseline percentage of County residents aware of the cross country ski trails at Nine Mile Forest.
2. By 4/15/07 increase County residents awareness of the cross country ski trails at Nine Mile Forest by 10%.
  - a. Data source: Statistical mail sampling of County residents.  
Fiscal impact: \$2000.00 -\$3000.00
3. By 4/15/06 Achieve a 10% increase in the out of County residents using Nine Mile ski trails for the first time that indicate they have seen promotional materials or articles about the facility in print or televised media.

Baseline date: Derived from 2004 user survey.

- a. Data source: On site written survey of first time trail users.

Fiscal impact: \$0.00

# PARK RECREATION & FORESTRY



Number of Positions (FTE)	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Union (FTE)	33.00	34.00	34.00	34.50	34.50	34.50	34.50	31.50	32.50	32.00
Non-Union (FTE)	12.00	12.00	12.00	12.00	12.00	12.00	16.00	14.00	14.00	13.00
<b>Total</b>	<b>45.00</b>	<b>46.00</b>	<b>46.00</b>	<b>46.50</b>	<b>46.50</b>	<b>46.50</b>	<b>50.50</b>	<b>45.50</b>	<b>46.50</b>	<b>45.00</b>
<b>Allocation</b>										
City FTE	20.89	21.89	21.88	22.13	22.13	22.13	22.13	19.29	19.79	19.79
County FTE	24.11	24.11	24.12	24.37	24.37	24.37	28.37	26.21	26.71	25.21

## PARK RECREATION & FORESTRY

Fund: 100 General Fund  
 Org1: 710 Park Recreation & Forestry

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 1,753,475	1,823,076	1,823,076	1,152,264	1,823,076	Personal Services	\$ 1,841,297	1,816,971	1,816,971
226,969	239,916	246,515	158,731	244,306	Contractual Services	280,379	280,735	280,735
171,249	197,671	197,671	118,558	213,738	Supplies & Expense	210,334	210,334	210,334
79,812	91,495	91,495	26,532	88,625	Building Materials	111,649	109,649	109,649
853	127,862	127,862	49,289	50,845	Fixed Charges	127,247	127,247	127,247
363,559	49,447	53,936	1,679	4,450	Capital Outlay	48,348	48,348	48,348
<b>\$ 2,595,917</b>	<b>2,529,467</b>	<b>2,540,555</b>	<b>1,507,053</b>	<b>2,425,040</b>	<b>Total Expenditures</b>	<b>\$ 2,619,254</b>	<b>2,593,284</b>	<b>2,593,284</b>
\$ 393,559	45,893	45,893	45,893	45,893	Intergov't Grants & Aid	\$ 48,471	48,471	48,471
-	-	-	-	-	Licenses & Permits	900	900	900
688,845	823,150	823,150	484,207	726,412	Public Charges for Services	735,400	742,200	742,200
31,749	15,000	15,000	28,908	30,917	Intergov't Charges for Serv	93,000	93,000	93,000
18,776	38,500	38,500	18,329	21,714	Miscellaneous Revenue	35,350	35,350	35,350
-	26,462	37,550	-	37,550	Other Financing Sources	37,055	37,055	37,055
<b>\$ 1,132,929</b>	<b>949,005</b>	<b>960,093</b>	<b>577,337</b>	<b>862,486</b>	<b>Total Revenues</b>	<b>\$ 950,176</b>	<b>956,976</b>	<b>956,976</b>
<b>\$ 1,462,988</b>	<b>1,580,462</b>	<b>1,580,462</b>	<b>929,716</b>	<b>1,562,554</b>	<b>TAX LEVY</b>	<b>\$ 1,669,078</b>	<b>1,636,308</b>	<b>1,636,308</b>

## PARK LAND and PRODUCTS

Fund: 100 General Fund  
 Org1: 727 Park Land and Products

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ -	1,000	1,000	2,000	2,000	Contractual Services	\$ 1,000	1,000	1,000
-	2,611	2,611	-	-	Supplies & Expense	2,611	2,611	2,611
1,130	5,000	5,000	-	-	Fixed Charges	5,000	5,000	5,000
-	33,000	33,000	-	-	Capital Outlay	33,000	33,000	33,000
<b>\$ 1,130</b>	<b>41,611</b>	<b>41,611</b>	<b>2,000</b>	<b>2,000</b>	<b>Total Expenditures</b>	<b>\$ 41,611</b>	<b>41,611</b>	<b>41,611</b>
\$ 2,138	36,611	36,611	70,257	71,424	Public Charges for Services	\$ 36,611	36,611	36,611
4,922	5,000	5,000	4,238	5,000	Miscellaneous Revenue	5,000	5,000	5,000
<b>\$ 7,060</b>	<b>41,611</b>	<b>41,611</b>	<b>74,495</b>	<b>76,424</b>	<b>Total Revenues</b>	<b>\$ 41,611</b>	<b>41,611</b>	<b>41,611</b>
<b>\$ (5,930)</b>	<b>-</b>	<b>-</b>	<b>(72,495)</b>	<b>(74,424)</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

## FAIRGROUNDS MAINTENANCE

Fund: 100 General Fund  
 Org1: 727 Park Land and Products

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 261	2,000	2,000	93	1,550	Contractual Services	\$ 2,000	2,000	2,000
11	-	-	-	-	Supplies & Expense	600	600	600
1,916	3,400	3,400	130	3,400	Building Materials	4,000	4,000	4,000
83,527	128,511	91,870	519	519	Capital Outlay	122,201	122,201	122,201
<b>\$ 85,715</b>	<b>133,911</b>	<b>97,270</b>	<b>742</b>	<b>5,469</b>	<b>Total Expenditures</b>	<b>\$ 128,801</b>	<b>128,801</b>	<b>128,801</b>
\$ 18,685	18,000	18,000	16,132	18,500	Public Charges for Services	\$ 18,500	18,500	18,500
19,782	21,000	21,000	959	19,500	Miscellaneous Revenue	19,500	19,500	19,500
-	94,911	58,270	-	58,270	Other Financing Sources	90,801	90,801	90,801
<b>\$ 38,467</b>	<b>133,911</b>	<b>97,270</b>	<b>17,091</b>	<b>96,270</b>	<b>Total Revenues</b>	<b>\$ 128,801</b>	<b>128,801</b>	<b>128,801</b>
<b>\$ 47,248</b>	<b>-</b>	<b>-</b>	<b>(16,349)</b>	<b>(90,801)</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>



## SNOWMOBILE/ATV

Fund: 100 General Fund  
 Org1: 692 Snowmobile/ATV

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 67,568	65,593	65,593	50,349	65,594	Personal Services	\$ 45,019	45,019	45,019
344,169	270,550	664,745	348,527	630,844	Contractual Services	297,441	297,441	297,441
19,570	2,800	9,800	686	2,695	Supplies & Expense	2,235	2,235	2,235
475	370	370	370	370	Fixed Charges	391	391	391
<b>\$ 431,782</b>	<b>339,313</b>	<b>740,508</b>	<b>399,932</b>	<b>699,503</b>	<b>Total Expenditures</b>	<b>\$ 345,086</b>	<b>345,086</b>	<b>345,086</b>
\$ 434,559	275,790	425,743	282,270	475,492	Intergov't Grants & Aid	\$ 275,596	275,596	275,596
14,147	8,000	15,000	19	15,020	Public Charges for Services	-	-	-
3,468	2,500	2,500	544	3,094	Miscellaneous Revenue	2,500	2,500	2,500
	7,000	251,242	-	251,242	Other Financing Sources	34,485	34,485	34,485
<b>\$ 452,174</b>	<b>293,290</b>	<b>694,485</b>	<b>282,833</b>	<b>744,848</b>	<b>Total Revenues</b>	<b>\$ 312,581</b>	<b>312,581</b>	<b>312,581</b>
<b>\$ (20,392)</b>	<b>46,023</b>	<b>46,023</b>	<b>117,099</b>	<b>(45,345)</b>	<b>TAX LEVY</b>	<b>\$ 32,505</b>	<b>32,505</b>	<b>32,505</b>

## CROSS COUNTRY SKI TRAIL

Fund: 100 General Fund  
 Org1: 690 Cross Country Ski Trail - Forestry

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 64,548	59,960	59,960	45,437	46,032	Personal Services	\$ 60,396	60,396	60,396
10,697	9,525	9,525	8,557	10,030	Contractual Services	10,700	10,700	10,700
8,497	14,600	14,600	2,486	12,450	Supplies & Expense	15,628	15,628	15,628
1,218	1,550	1,550	36	950	Building Materials	1,550	1,550	1,550
1,095	1,039	1,039	1,039	1,039	Fixed Charges	1,226	1,226	1,226
-	23,816	23,816	-	-	Other Financing Uses	-	-	-
<b>\$ 86,055</b>	<b>110,490</b>	<b>110,490</b>	<b>57,555</b>	<b>70,501</b>	<b>Total Expenditures</b>	<b>\$ 89,500</b>	<b>89,500</b>	<b>89,500</b>
\$ 81,085	108,290	108,290	49,593	85,500	Public Charges for Services	\$ 87,300	87,300	87,300
1,500	1,500	1,500	1,477	1,500	Intergov't Charges for Serv	1,500	1,500	1,500
114	700	700	(106)	160	Miscellaneous Revenue	700	700	700
<b>82,699</b>	<b>110,490</b>	<b>110,490</b>	<b>50,964</b>	<b>87,160</b>	<b>Total Revenues</b>	<b>\$ 89,500</b>	<b>89,500</b>	<b>89,500</b>
<b>\$ 3,356</b>	<b>-</b>	<b>-</b>	<b>6,591</b>	<b>(16,659)</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

# UNIVERSITY OF WISCONSIN-EXTENSION

## MISSION STATEMENT

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

## PROGRAMS/SERVICES

The faculty and academic staff of the Marathon County office provide local educational programs in four of the UW-Extension's major program areas. 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"> <li>• Farmstead/farm business assessment tools.</li> <li>• Business planning tools and training for farm applications.</li> <li>• Farm business transfer alternatives.</li> </ul> <p>Develop Mentor Network</p> <ul style="list-style-type: none"> <li>• Develop mentor training program and support materials.</li> <li>• Develop process for linking new farmers with mentors.</li> </ul> <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"> <li>• Farmsteads/farm businesses evaluated for determining transferability.</li> <li>• Farmers accessing and/or utilizing financial and business planning/management resources.</li> <li>• Farms aided in the transfer of ownership.</li> </ul> <p>Number of :</p> <ul style="list-style-type: none"> <li>• Existing farmers receiving training on mentoring skills.</li> <li>• New farmers teamed up with mentoring farmers.</li> <li>• Mentoring support materials created/distributed.</li> </ul> <p>Number of hits on OSS Resources Website</p>	<p>Existing and potential farm operators will have:</p> <ul style="list-style-type: none"> <li>• Increased knowledge on evaluating the transferability of farmsteads/businesses.</li> <li>• Increased knowledge of business plan development.</li> <li>• Increased knowledge of ownership transfer options.</li> </ul>	<ul style="list-style-type: none"> <li>• Existing and potential farmers will evaluate farmsteads/businesses to make objective transfer and purchase decisions.</li> <li>• New farmers will create and implement business plans.</li> <li>• Existing farmers will create and implement ownership transfer plans.</li> </ul>	<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>

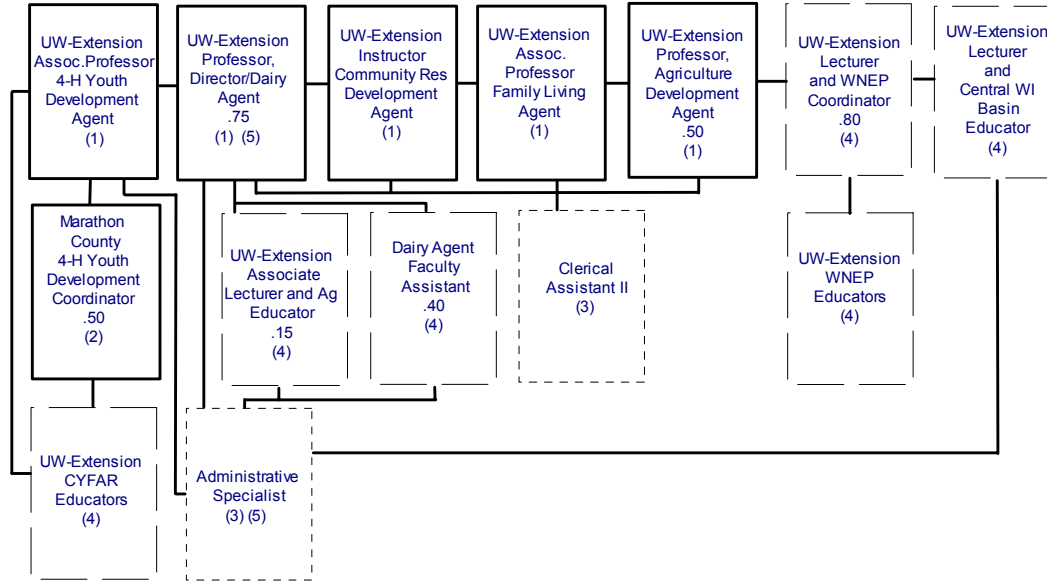
**UW-EXTENSION  
MEASUREMENT PLAN SUMMARY  
AGRICULTURAL INCUBATOR PROGRAM**

EXISTING AND POTENTIAL FARM OPERATORS WILL HAVE: INCREASED THEIR KNOWLEDGE IN EVALUATING HOW WELL A FARMSTEAD/AGRIBUSINESS WILL TRANSFER TO NEW FARM BUSINESS OPERATOR AND INCREASED KNOWLEDGE OF OWNERSHIP TRANSFER OPTIONS.

1. By 1-1-06, all participants will report an increase in knowledge of evaluating the ability of transfer and knowledge of transfer options.
  - a. Data source: survey of all program participants.

Measuring this will strengthen this program by assuring that initial program participants have gained a level of knowledge and experience that prepares them to share their knowledge on business transfer with others.

# 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)	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
State Employees	9.51	9.63	8.85	8.85	7.75	7.55	7.55	9.00	8.45	7.80
Union (FTE)	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00
Non-Union (FTE)	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50
<b>Total</b>	<b>13.01</b>	<b>13.13</b>	<b>12.35</b>	<b>12.35</b>	<b>11.25</b>	<b>11.05</b>	<b>10.05</b>	<b>11.50</b>	<b>10.95</b>	<b>10.30</b>

# UNIVERSITY OF WISCONSIN-EXTENSION

Fund: 100 General Fund  
 Org1: 730 University Extension Program

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 124,424	141,066	146,234	99,702	146,234	Personal Services	\$ 147,081	148,227	148,227
144,189	176,375	185,781	98,014	183,781	Contractual Services	181,465	181,465	181,465
4,560	44,325	71,417	30,318	66,628	Supplies & Expense	44,225	44,225	44,225
700	200	200	-	200	Fixed Charges	200	200	200
<b>\$ 273,873</b>	<b>361,966</b>	<b>403,632</b>	<b>228,034</b>	<b>396,843</b>	<b>Total Expenditures</b>	<b>\$ 372,971</b>	<b>374,117</b>	<b>374,117</b>
\$ -	9,965	13,490	13,173	13,173	Intergov't Grants & Aid	\$ 10,072	12,126	12,126
14,126	31,750	38,650	33,990	43,810	Public Charges for Services	17,900	18,100	18,100
-	500	500	-	500	Miscellaneous Revenue	-	-	-
-	-	31,241	-	25,953	Other Financing Sources	18,300	18,300	18,300
<b>\$ 14,126</b>	<b>42,215</b>	<b>83,881</b>	<b>47,163</b>	<b>83,436</b>	<b>Total Revenues</b>	<b>\$ 46,272</b>	<b>48,526</b>	<b>48,526</b>
<b>\$ 259,747</b>	<b>319,751</b>	<b>319,751</b>	<b>180,871</b>	<b>313,407</b>	<b>TAX LEVY</b>	<b>\$ 326,699</b>	<b>325,591</b>	<b>325,591</b>



# 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**

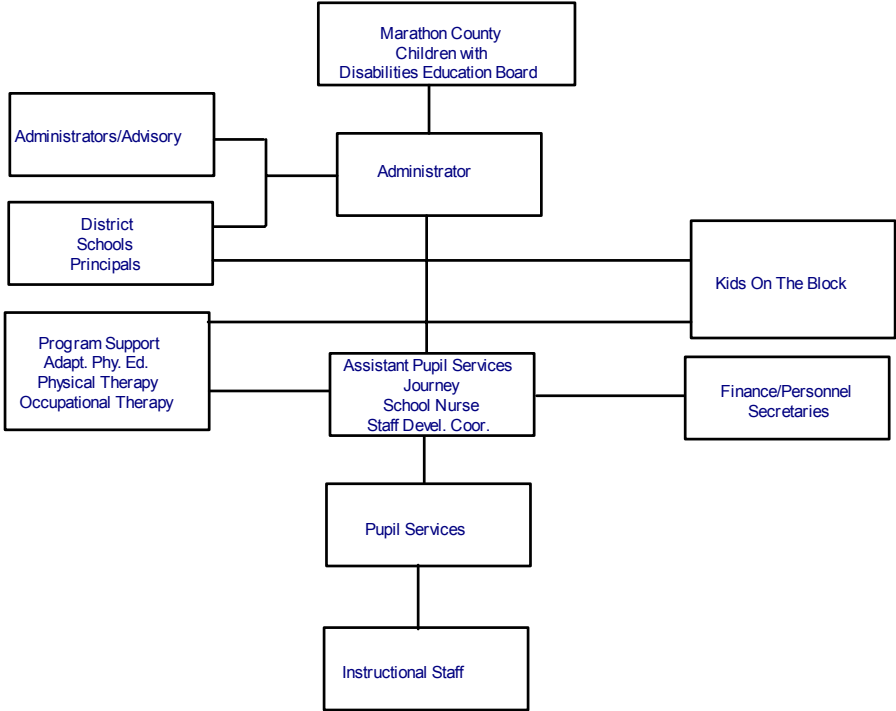
The Kids On The Block is a special troupe of disabled and non-disabled puppets. They form the core of an educational experience in which children and adults learn about disabilities through nearly life-sized puppets, what it is like to be disabled, and how to appreciate the differences between us. As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



These staffing numbers are from July 1<sup>st</sup> to June 30th  
 Previous years not available

Number of Positions (FTE)	2001	2002	2003	2004	2005	2006
Union (FTE)	52.00	52.00	43.00	42.00	42.00	42.00
Non-Union (FTE)	47.00	47.00	48.00	48.00	47.00	47.00
<b>Total</b>	<b>99.00</b>	<b>99.00</b>	<b>91.00</b>	<b>90.00</b>	<b>89.00</b>	<b>89.00</b>

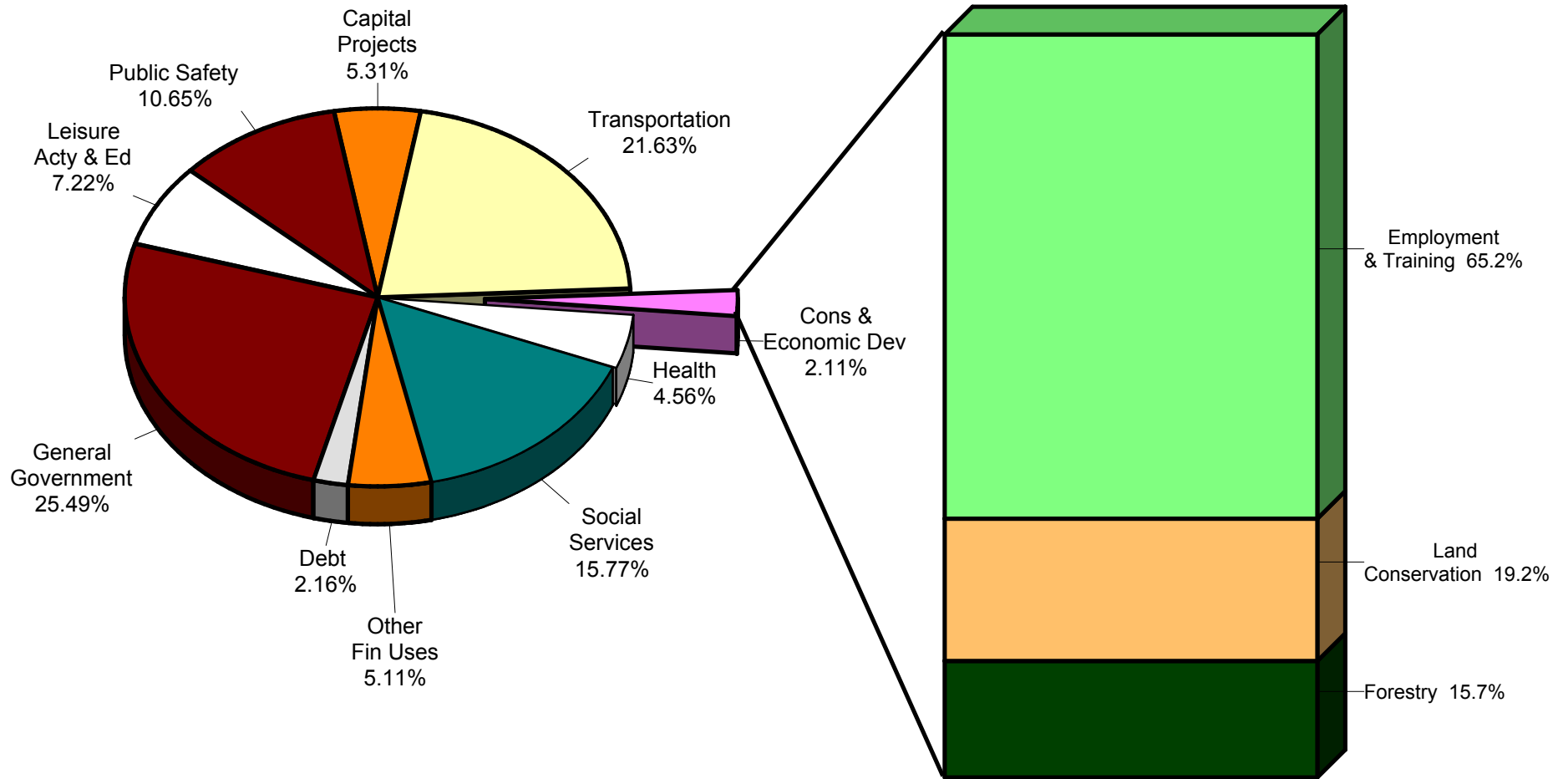
# SPECIAL EDUCATION

Actual 2003/04 Prior	July 04 /June 05 Adopted Budget	July 04 /June 05 Modified Budget	Actual 07/15/2005	Actual July 04 /June 05	Category	July 05 /June 06 Requested Budget	July 05 /June 06 Recommended Budget	July 05 /June 06 Adopted Budget
\$ 2,407,093	2,599,182	2,724,539	2,275,861	2,640,180	Personal Services	\$ 2,738,466	2,738,466	2,738,466
788,013	1,114,022	1,008,471	901,417	956,556	Contractual Services	887,164	887,164	887,164
217,082	229,274	229,274	223,631	223,631	Supplies & Expense	236,320	236,320	236,320
<b>\$ 3,412,188</b>	<b>3,942,478</b>	<b>3,962,284</b>	<b>3,400,909</b>	<b>3,820,367</b>	<b>Total Expenditures</b>	<b>\$ 3,861,950</b>	<b>3,861,950</b>	<b>3,861,950</b>
\$ 953,204	834,851	834,851	920,027	920,027	Intergov't Categorical Aide	\$ 858,986	858,986	858,986
2,374,306	2,663,899	2,663,899	2,443,650	2,443,650	Intergov't Charges for Serv	2,894,761	2,894,761	2,894,761
94,616	143,728	143,728	119,262	119,262	Miscellaneous Revenue	108,203	108,203	108,203
-	300,000	319,806	-	-	Other Financing Sources	-	-	-
<b>\$ 3,422,126</b>	<b>3,942,478</b>	<b>3,962,284</b>	<b>3,482,939</b>	<b>3,482,939</b>	<b>Total Revenues</b>	<b>\$ 3,861,950</b>	<b>3,861,950</b>	<b>3,861,950</b>
<b>\$ (9,938)</b>	<b>-</b>	<b>-</b>	<b>(82,030)</b>	<b>337,428</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

**THIS PAGE LEFT BLANK INTENTIONALLY**

# MARATHON COUNTY

## 2006 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.

## PROGRAM/SERVICES

### 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.

### **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

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 5,755	60,398	62,154	651	6,500	Contractual Services	\$ 72,436	72,436	72,436
-	2,250	2,250	-	250	Supplies and Expense	2,250	2,250	2,250
-	5,000	5,000	-	-	Building Material	5,000	5,000	5,000
-	1,800	1,800	-	-	Fixed Charges	1,800	1,800	1,800
-	91,359	95,312	-	-	Capital Outlay	109,317	109,317	109,317
<b>\$ 5,755</b>	<b>160,807</b>	<b>166,516</b>	<b>651</b>	<b>6,750</b>	<b>Total Expenditures</b>	<b>\$ 190,803</b>	<b>190,803</b>	<b>190,803</b>
\$ 5,043	9,400	9,400	5,043	9,400	Intergov't Grants & Aid	\$ 9,400	9,400	9,400
2,640	3,000	3,000	2,224	3,000	Miscellaneous Revenue	3,225	3,225	3,225
14,055	144,050	149,759	14,055	149,759	Other Financing Sources	173,821	173,821	173,821
<b>\$ 21,738</b>	<b>156,450</b>	<b>162,159</b>	<b>21,322</b>	<b>162,159</b>	<b>Total Revenues</b>	<b>\$ 186,446</b>	<b>186,446</b>	<b>186,446</b>
<b>\$ (15,983)</b>	<b>4,357</b>	<b>4,357</b>	<b>(20,671)</b>	<b>(155,409)</b>	<b>TAX LEVY</b>	<b>\$ 4,357</b>	<b>4,357</b>	<b>4,357</b>

# SEGREGATED LAND

Fund: 100 General Fund  
 Org1: 778 Segregated Land Purchaes - Forestry

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ -	1,300	1,300	-	-	Contractual Services	\$ 1,300	1,300	1,300
-	40	40	-	-	Supplies and Expense	40	40	40
-	2,098	2,098	-	598	Fixed Charges	2,098	2,098	2,098
-	273,391	273,391	-	-	Capital Outlay	295,234	295,234	295,234
<b>\$ -</b>	<b>276,829</b>	<b>276,829</b>	<b>-</b>	<b>598</b>	<b>Total Expenditures</b>	<b>\$ 298,672</b>	<b>298,672</b>	<b>298,672</b>
\$ 15,000	15,000	15,000	-	15,000	Public Charges for Service	\$ 15,000	15,000	15,000
6,833	7,141	7,141	4,394	7,141	Miscellaneous Revenue	7,441	7,441	7,441
-	254,688	254,688	-	254,688	Other Financing Sources	276,231	276,231	276,231
<b>\$ 21,833</b>	<b>276,829</b>	<b>276,829</b>	<b>4,394</b>	<b>276,829</b>	<b>Total Revenues</b>	<b>\$ 298,672</b>	<b>298,672</b>	<b>298,672</b>
<b>\$ (21,833)</b>	<b>-</b>	<b>-</b>	<b>(4,394)</b>	<b>(276,231)</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

## LAND CONSERVATION GRANTS

Fund: 100 General Fund  
 Org1: 780 Land Conservation Grant

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 249,486	245,032	252,844	155,630	252,844	Personal Services	\$ 193,474	595,134	595,134
41,001	45,183	119,595	29,481	121,759	Contractual Services	40,699	1,500	1,500
11,407	21,169	22,532	14,802	23,672	Supplies and Expense	58,905	985	985
266,234	800,983	830,482	225,639	812,909	Grants Contributions Other	418,583	854	854
<b>\$ 568,128</b>	<b>1,112,367</b>	<b>1,225,453</b>	<b>425,552</b>	<b>1,211,184</b>	<b>Total Expenditures</b>	<b>\$ 711,661</b>	<b>598,473</b>	<b>598,473</b>
\$ 543,933	1,068,796	1,185,861	137,600	1,177,197	Intergov't Grants & Aid	\$ 707,459	80,286	80,286
2,827	1,500	1,500	2,038	2,500	Public Charges for Service	1,500	40,699	40,699
1,211	20	20	894	20	Miscellaneous Revenue	985	58,905	58,905
-	42,051	38,072	-	17,405	Other Financing Sources	1,717	418,583	418,583
<b>\$ 547,971</b>	<b>1,112,367</b>	<b>1,225,453</b>	<b>140,532</b>	<b>1,197,122</b>	<b>Total Revenues</b>	<b>\$ 711,661</b>	<b>598,473</b>	<b>598,473</b>
<b>\$ 20,157</b>	<b>-</b>	<b>-</b>	<b>285,020</b>	<b>14,062</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

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

## **EMPLOYMENT & TRAINING MEASUREMENT PLAN SUMMARY**

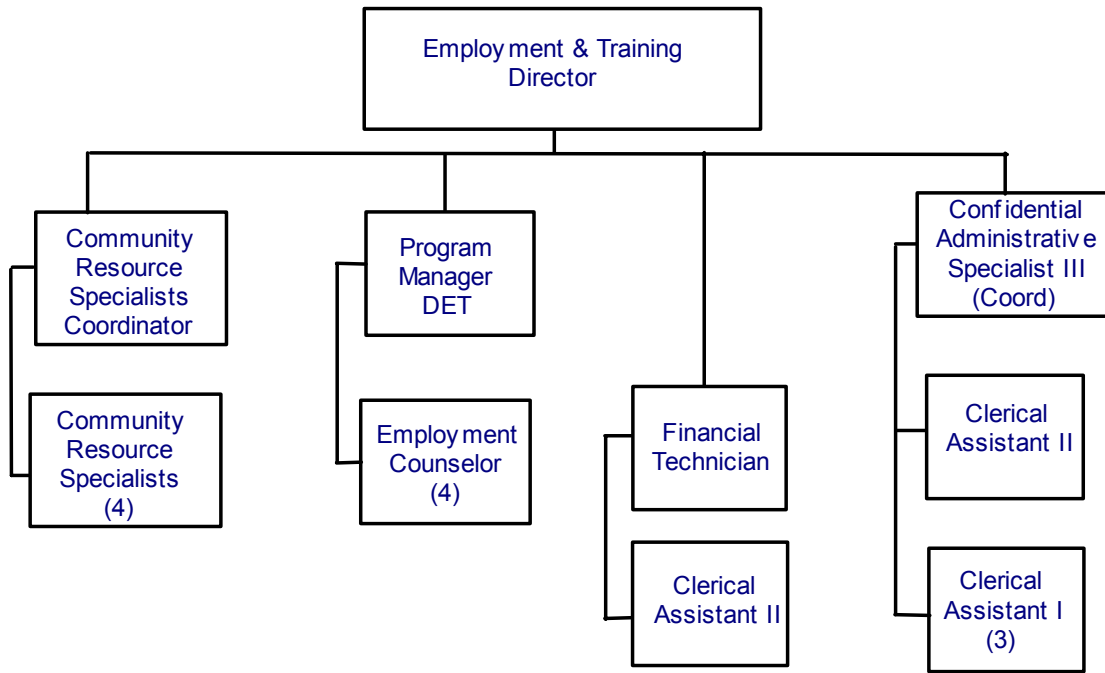
CUSTOMERS ARE ABLE TO CONTACT A STAFF PERSON BY TELEPHONE OR RECEIVE A RETURN CALL WITHIN 24 HOURS.

1. By July 1, 2006, 85% of incoming calls reach a staff person live
  - a. Data source: Monthly Performance Standards and reports provided by the State of Wisconsin
  - b. Data source: Random Samples – employee telephone log.
  
2. By December 31, 2006 100% of all W-2 calls are returned within 24 hours.
  - a. Data source: Monthly Performance Standards and reports provided by the State of Wisconsin
  - b. Data source: Random Samples – employee telephone log.

Measuring this will help strengthen this program by improving communication with customers. This will result in higher ratings on the performance standards for customer service and ultimately will help us to ensure contract renewal.



# EMPLOYMENT AND TRAINING



Number of Positions (FTE)	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Union (FTE)	3.00	16.00	16.00	16.00	16.00	17.00	19.00	8.00	8.00	9.00
Non-Union (FTE)	10.00	8.00	9.00	12.00	12.00	11.00	12.00	11.00	11.00	9.00
<b>Total</b>	<b>13.00</b>	<b>24.00</b>	<b>25.00</b>	<b>28.00</b>	<b>28.00</b>	<b>28.00</b>	<b>31.00</b>	<b>19.00</b>	<b>19.00</b>	<b>18.00</b>

## EMPLOYMENT AND TRAINING

Fund: 175 Social Improvement Fund  
 Org1: 825 Employment and Training

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 1,363,587	1,491,059	1,491,059	951,166	1,941,704	Personal Services	\$ 1,408,747	1,408,747	1,408,747
509,665	35,367	35,367	29,830	50,951	Contractual Services	42,689	42,689	42,689
39,995	46,410	46,410	26,673	56,449	Supplies and Expense	48,859	48,859	48,859
90,651	94,000	94,000	69,187	135,127	Fixed Charges	92,442	92,442	92,442
201,884	871,198	871,198	178,606	1,048,940	Grants Contributions Other	329,825	329,825	329,825
135,428	214,752	214,752	57,278	214,752	Other Financing Uses	113,137	113,137	113,137
<b>\$ 2,341,210</b>	<b>2,752,786</b>	<b>2,752,786</b>	<b>1,312,740</b>	<b>3,447,923</b>	<b>Total Expenditures</b>	<b>\$ 2,035,699</b>	<b>2,035,699</b>	<b>2,035,699</b>
\$ 1,976,416	2,269,737	2,269,737	689,599	2,667,267	Intergov't Grants & Aid	\$ 1,752,244	1,752,244	1,752,244
2,932	2,900	2,900	1,963	2,900	Public Charges for Services	2,900	2,900	2,900
29,441	31,014	31,014	24,242	36,164	Miscellaneous Revenue	27,950	27,950	27,950
135,428	422,423	422,423	52,278	467,791	Other Financing Sources	225,893	225,893	225,893
<b>\$ 2,144,217</b>	<b>2,726,074</b>	<b>2,726,074</b>	<b>768,082</b>	<b>3,174,122</b>	<b>Total Revenues</b>	<b>\$ 2,008,987</b>	<b>2,008,987</b>	<b>2,008,987</b>
<b>\$ 196,993</b>	<b>26,712</b>	<b>26,712</b>	<b>544,658</b>	<b>273,801</b>	<b>TAX LEVY</b>	<b>\$ 26,712</b>	<b>26,712</b>	<b>26,712</b>

## ECONOMIC DEVELOPMENT

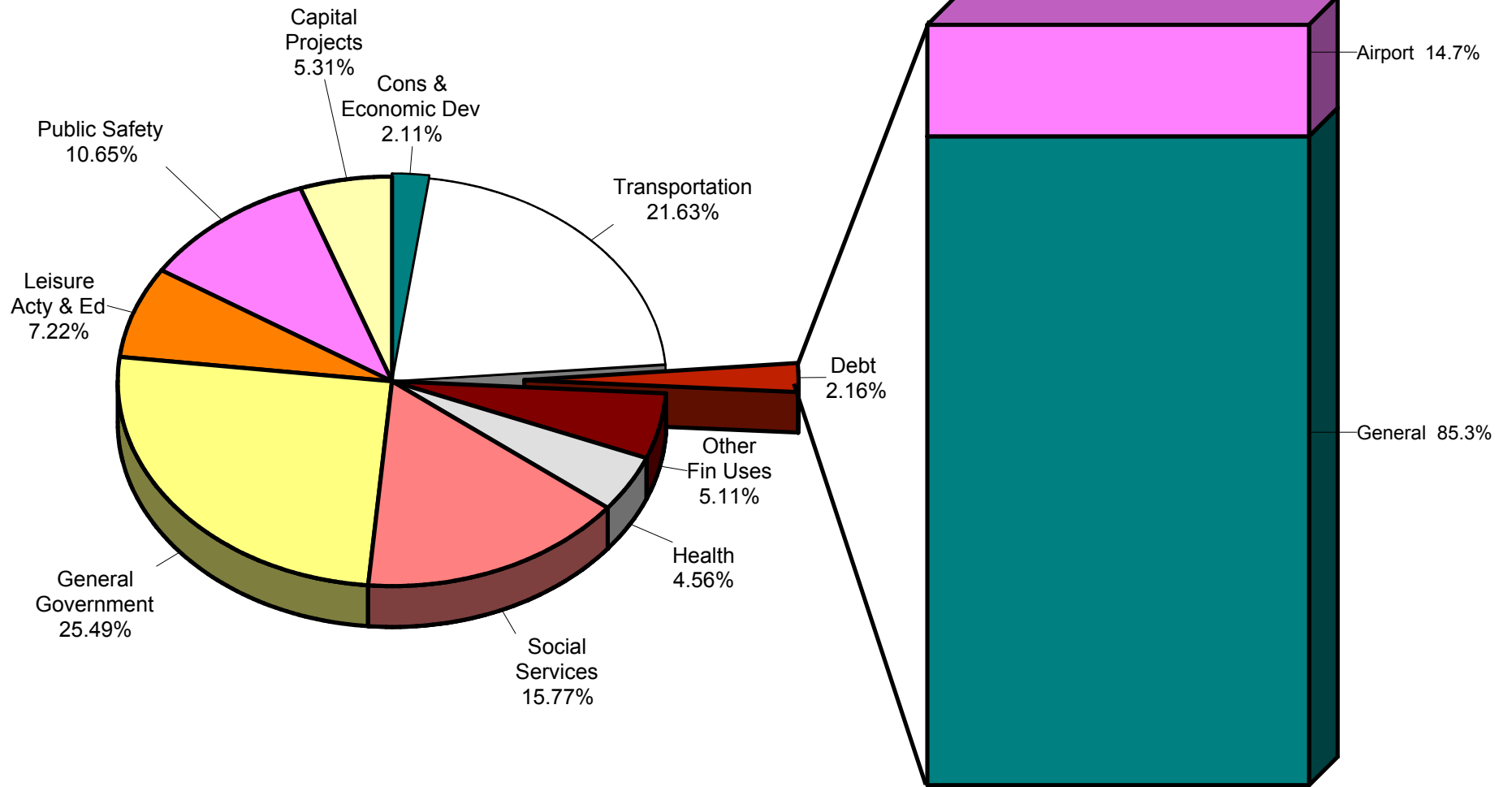
Fund: 100 General Fund  
 Org1: 135 Finance

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 857,375	-	283,608	283,607	283,607	Grants Contributions Other	\$ -	-	-
<b>\$ 857,375</b>	-	<b>283,608</b>	<b>283,607</b>	<b>283,607</b>	<b>Total Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
\$ 857,375	-	283,608	283,607	283,607	Intergov't Grants & Aid	\$ -	-	-
<b>\$ 857,375</b>	-	<b>283,608</b>	<b>283,607</b>	<b>283,607</b>	<b>Total Revenues</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

**THIS PAGE LEFT BLANK INTENTIONALLY**

# MARATHON COUNTY

## 2006 Expense Budget by Activity



Detail by Percentage of Debt Expenses

# DEBT REDEMPTION

Fund: 500 Debt Service Fund  
 Org1: 810 Debt Redemption

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 3,949,415	3,458,230	3,496,158	85,551	3,496,158	Debt Service	\$ 50,000	2,775,000	2,775,000
261,445	-	-	-	-	Other Financing Uses	-	-	-
<b>\$ 4,210,860</b>	<b>3,458,230</b>	<b>3,496,158</b>	<b>85,551</b>	<b>3,496,158</b>	<b>Total Expenditures</b>	<b>\$ 50,000</b>	<b>2,775,000</b>	<b>2,775,000</b>
\$ 53,168	50,000	50,000	45,920	50,000	Public Charges for Service	\$ 50,000	50,000	50,000
66,938	-	-	50,655	60,200	Miscellaneous Revenue	-	-	-
183,477	-	37,928	1,539	39,467	Other Financing Sources	-	-	-
<b>\$ 303,583</b>	<b>50,000</b>	<b>87,928</b>	<b>98,114</b>	<b>149,667</b>	<b>Total Revenues</b>	<b>\$ 50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>\$ 3,907,277</b>	<b>3,408,230</b>	<b>3,408,230</b>	<b>(12,563)</b>	<b>3,346,491</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>2,725,000</b>	<b>2,725,000</b>

# DEBT REDEMPTION - LIBRARY

Fund: 500 Debt Service Fund  
 Org1: 818 Debt Redemption - Library

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 125,152	-	-	-	-	Other Financing Sources	\$ -	-	-
<b>\$ 125,152</b>	-	-	-	-	<b>Total Revenues</b>	<b>\$ -</b>	-	-
<b>\$ 125,152</b>	-	-	-	-	<b>TAX LEVY</b>	<b>\$ -</b>	-	-

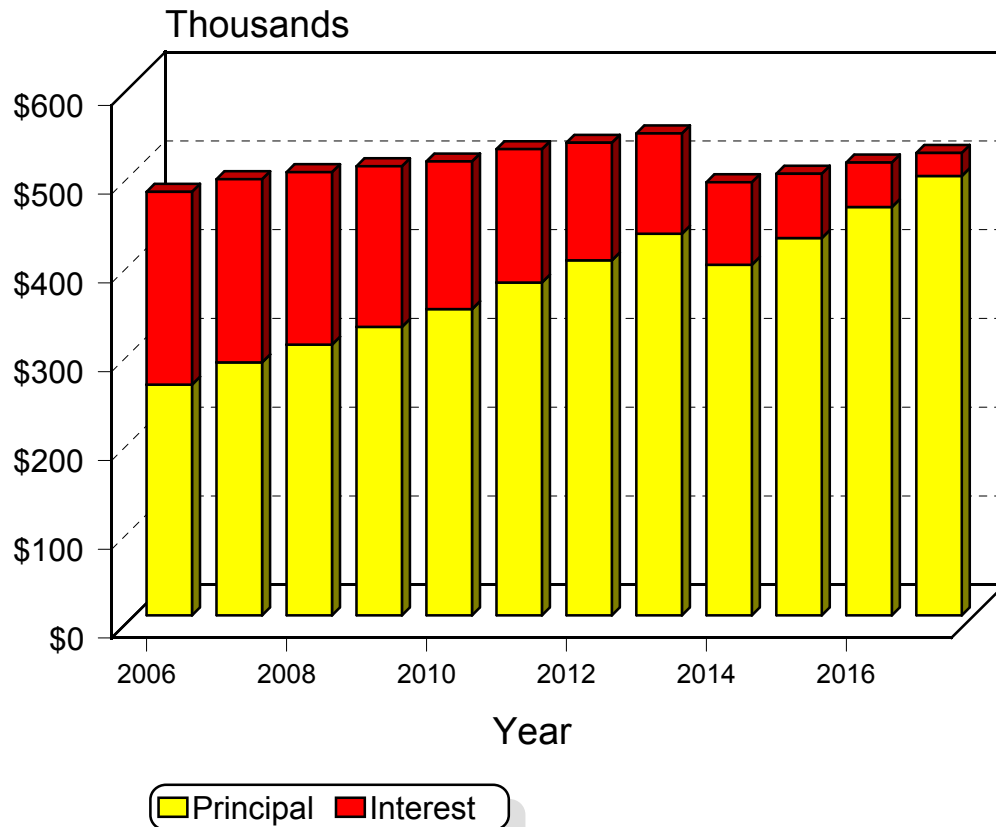
# AIRPORT DEBT REDEMPTION

Fund: 700 Airport Fund  
 Org1: 819 Debt Redemption

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 713,604	471,813	471,813	107,906	471,813	Debt Service	\$ 477,090	477,090	477,090
<b>\$ 713,604</b>	<b>471,813</b>	<b>471,813</b>	<b>107,906</b>	<b>471,813</b>	<b>Total Expenditures</b>	<b>\$ 477,090</b>	<b>477,090</b>	<b>477,090</b>
\$ 401,988	471,813	471,813	408,978	471,813	Other Financing Sources	\$ 477,090	477,090	477,090
<b>\$ 401,988</b>	<b>471,813</b>	<b>471,813</b>	<b>408,978</b>	<b>471,813</b>	<b>Total Revenues</b>	<b>\$ 477,090</b>	<b>477,090</b>	<b>477,090</b>
<b>\$ 311,616</b>	<b>-</b>	<b>-</b>	<b>(301,072)</b>	<b>-</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>



## MARATHON COUNTY - AIRPORT DEBT SERVICE REQUIREMENTS



Year	Principal	Interest	Total
2006	260,000	217,090	477,090
2007	285,000	206,298	491,298
2008	305,000	194,250	499,250
2009	325,000	180,973	505,973
2010	345,000	166,310	511,310
2011	375,000	150,200	525,200
2012	400,000	132,403	532,403
2013	430,000	112,860	542,860
2014	395,000	92,990	487,990
2015	425,000	72,450	497,450
2016	460,000	50,138	510,138
2017	495,000	25,988	520,988
Total	4,500,000	1,601,948	6,101,948

This chart shows the amount of principal and interest 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.

**MARATHON COUNTY DEBT SERVICE  
REQUIRED PAYMENTS – COMPONENT UNITS  
FOR THE FISCAL PERIODS 2006-2017**

**MARATHON COUNTY AIRPORT**

YEAR	1998A PROM NOTE		2003A PROM NOTE		TOTAL
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	
2006	\$ 210,000	205,105	50,000	11,985	477,090
2007	230,000	195,340	55,000	10,958	491,298
2008	250,000	184,530	55,000	9,720	499,250
2009	270,000	172,655	55,000	8,318	505,973
2010	290,000	159,560	55,000	6,750	511,310
2011	315,000	145,205	60,000	4,995	525,200
2012	340,000	129,298	60,000	3,105	532,403
2013	365,000	111,788	65,000	1,073	542,860
2014	395,000	92,990			487,990
2015	425,000	72,450			497,450
2016	460,000	50,138			510,138
2017	495,000	25,988			520,988
TOTAL	\$ 4,045,000	1,545,045	455,000	56,903	6,101,948

**MARATHON COUNTY, WISCONSIN  
COMPUTAION 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.

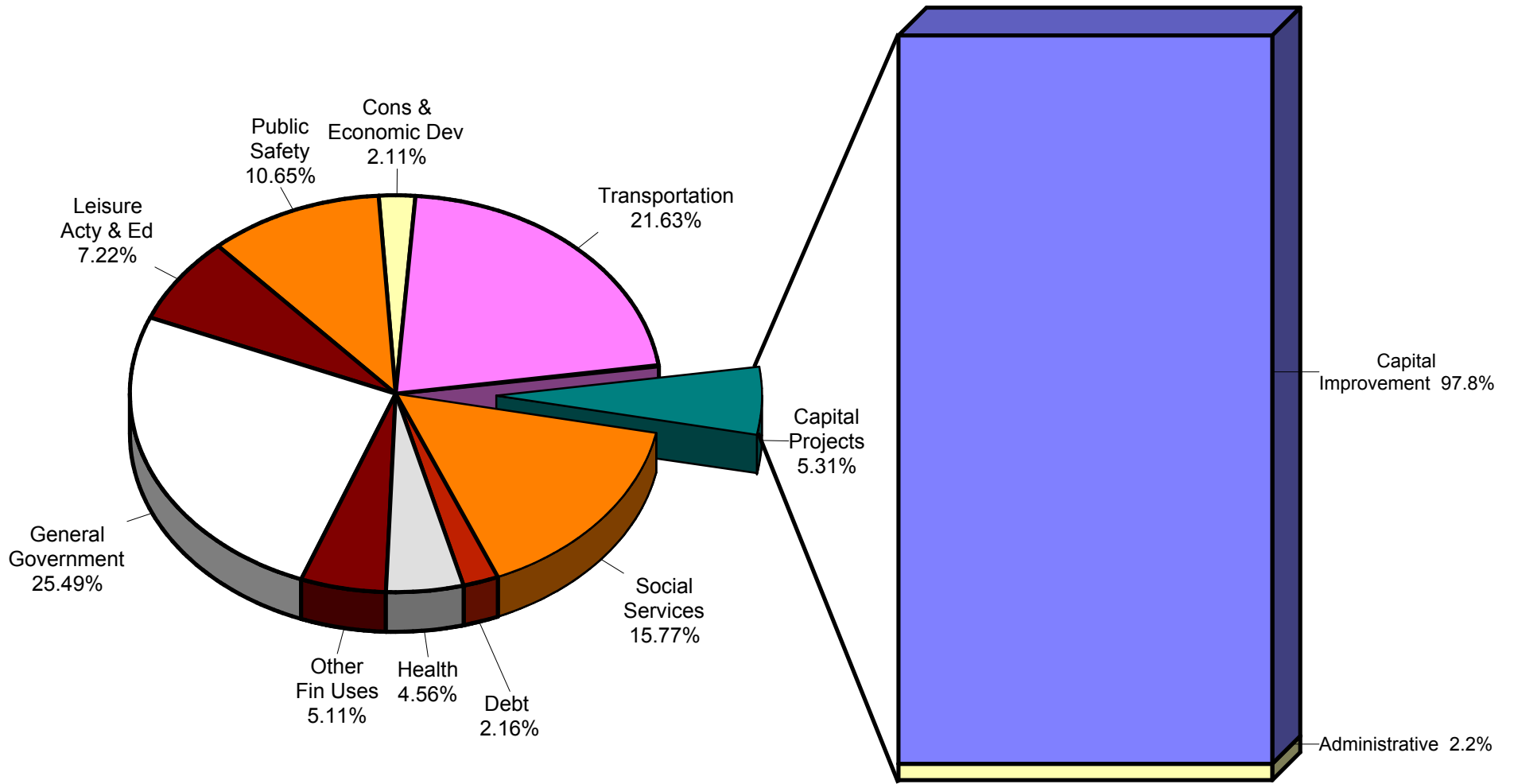
Equalized value of real and personal property levied in 2004 (A)		\$	<u><u>7,640,172,300</u></u>
Debt limit, 5% of equalized value (Wisconsin statutory limitation)		\$	<u><u>382,008,615</u></u>
Amount of debt applicable to debt limitation:			
General obligation promissory notes (B)	\$		6,910,000
Less: Amount available for debt service ( C)			<u>(121,898)</u>
Total amount of debt applicable to debt margin		\$	<u><u>6,788,102</u></u>
Legal debt margin-(debt capacity)		\$	<u><u>375,220,513</u></u>
Percent of debt capacity used			<u><u>1.78%</u></u>
Ratio of net bonded debt to equalized value			<u><u>0.001</u></u>
Net bonded debt per capita		\$	<u><u>52.69</u></u>
Net bonded debt per capita - expected to be paid from general property taxes		\$	<u><u>16.81</u></u>

- 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. Amount as of 12/31/04.
  - (C) Debt Service less amount available for Forest Aid Loan of \$37,927

**THIS PAGE LEFT BLANK INTENTIONALLY**

# MARATHON COUNTY

## 2006 Expense Budget by Activity



Detail by Percentage of  
Capital Projects

## CAPITAL PROJECTS

### Operating Impact of Capital Projects

The County has incorporated the Capital Improvement Program into the 2006 Budget. The work of the CIP Team is to evaluate capital needs and rank priorities as part of the budgetary process. The CIP team considers the annual reoccurring costs on the operating budget as a part of the ranking process. The committee recognizes this important element in its deliberations.

#### Transportation

Annual operating costs to maintain one mile of County highway is approximately \$2,680. In the plan for 2006 the County will continue to improve and expand the number of lane miles that are maintained on the County highway system. The estimated annual cost of these improvements is \$34,500. The annual maintenance cost is offset by the investment in a safer County highway system as many of the projects improve highway safety of upgrade parts of the system to meet the growth in the urban areas of the County.

#### Rolling Stock

In many areas of the organization, the need for fleet vehicles is essential. The cost of maintaining these vehicles is also a concern for the departments as well. AS an example of maintenance costs are the Sheriff squad cars. The County's rolling stock replacement policy requires fleet vehicles to have 120,000 miles or ten years of service, whichever is higher, to be considered for replacement. The Sheriff's squad cars cost an estimated \$5,420 to be maintained on an annual basis. Since these vehicles are specialized so there is a slightly higher annual cost than the fleet vehicles in other departments but the costs reflect an on-going annual cost of public safety through out the County.

#### Public Safety

The most significant area of operational cost in the future will be in the area of public safety. The County is just starting to look at the capital cost to migrate to a digital communication network for all radio systems. The magnitude of this project is truly County-wide with all departments' equipment being replaced and new towers being added to insure compliance with FCC regulations by 2012. The current estimates for operations are very rough but cost of up to \$1.5 million is not unreasonable. As the project moves further along the County will have a better handle on what impact this project will have on the operating budget.

Lastly the 2006 budget has funding for the study of a jail expansion. The question is not if an expansion is needed but what type of expansion is needed. The expansion will mean more staff needed to monitor the additional beds that will be included in the new jail section. The average cost a jailer is \$60,000 per year this translated to an estimated annual operating increase of \$540,000 to \$720,000 per year.

Type of Imp.	Project Cost	Project Description	Program Year	Fund Balance	Tax Levy	Sales Tax	Grant Funding	Bonding	Other	Un-Funded	Total	
<b>PROJECTS UNDERTAKEN IN PREVIOUS YEARS</b>												
Bldg. Imp.	Combined PR&F	\$300,000	Courthouse remodeling - exterior repairs	2006	300,000						300,000	
		\$200,000	Exhibition Building structural repair:	2006	200,000						200,000	
Imp.	Sheriff	\$60,000	Adult Correction Facility - Expansion Study	2006	60,000						60,000	
		\$560,000										
<b>ROLLING STOCK ESSENTIAL TO OPERATIONS</b>												
Equip.	ADRC	\$30,500	Rolling stock - nutrition catering truck- #14	2006						30,500	30,500	
Equip.	CP&Z	\$21,000	Rolling stock - light duty pick up truck	2006	21,000						21,000	
Equip.	CWA	\$451,350	Rolling stock - runway de-icing vehicle	2006					451,350		451,350	
Equip.	Highway	\$924,000	Rolling stock	2006		924,000					924,000	
Equip.	NCHC*	\$48,000	Rolling stock - paratransit bus - #52	2006	12,980				35,020		48,000	
Equip.	NCHC*	\$71,406	Rolling stock - paratransit bus - #30	2006	18,000				53,406		71,406	
Equip.	NCHC*	\$48,000	Rolling stock - paratransit bus - #4	2006	12,980				35,020		48,000	
Equip.	NCHC*	\$26,000	Rolling stock - cube van - #80	2006	26,000						26,000	
Equip.	NCHC*	\$30,000	Rolling stock - 10 ft wide mowing unit	2006	30,000						30,000	
Equip.	NCHC*	\$18,000	Rolling stock - 4 passenger car - #12	2006	18,000						18,000	
Equip.	PR&F*	\$284,000	Rolling stock - tractors, bulldozers, aerial lift, dump trucks, etc.	2006	172,500				111,500		284,000	
Equip.	Sheriff	\$365,310	Rolling stock	2006		344,310				21,000	365,310	
		\$2,317,566										
Imp.	Bldg. Maint.*	\$25,000	Replacement and purchase of security equipment fund	2006	25,000						25,000	
Imp.	CCDCC	\$150,000	Upgrade / enhance Law Enforcement Systems	2006	100,000				50,000		150,000	
Equip.	CCDCC	\$125,000	Replace outdated PCs	2006	125,000						125,000	
Equip.	CCDCC	\$120,990	Upgrade telecommunications - data network	2006	120,990						120,990	
Equip.	CCDCC*	\$105,000	Upgrade city/county network	2006	97,500				7,500		105,000	
Equip.	CCDCC	\$25,000	Geographic Information Systems (G.I.S.)	2006	17,500				7,500		25,000	
Imp.	CWA	\$1,777,500	Runway de-icing pad / engineering	2006					1,777,500		1,777,500	
Imp.	Combined*	\$250,000	Courthouse fire alarm system	2006	250,000						250,000	
Imp.	Combined	\$150,000	County facility parking lots	2006	150,000						150,000	
Imp.	Highway	\$3,359,637	Bituminous surfacing	2006		3,359,637					3,359,637	
Imp.	Highway	\$250,000	Replace / rehab federally funded county bridges	2006		250,000					250,000	
Imp.	Highway	\$100,000	Replace / rehab county bridges	2006		100,000					100,000	
Imp.	Highway*	\$100,000	CTH "X" and Northwestern intersection reconstruction	2006		100,000					100,000	
Equip.	Highway*	\$24,000	Wausau office and shop phone system replacement	2006		24,000					24,000	
Imp.	Sheriff	\$225,000	Rib Mountain Tower - replacement project	2006	225,000						225,000	
Equip.	Sheriff*	\$25,350	Ballistic vest replacement program	2006	25,350						25,350	
Imp.	Solid Waste*	\$71,500	Gas well maintenance - Air pollution control permit	2006					71,500		71,500	
Imp.	UWMC	\$76,700	UWMC Marathon Hall and Computer Lab - replace floor tile in resident rooms/ carpet in lab	2006	7,400				69,300		76,700	
Imp.	UWMC	\$25,000	UWMC Feasibility Study - UWMC campus expansion	2006	10,000				15,000		25,000	
		\$6,985,677										
<b>TO DATE - PROJECTS RANKED IN PRIORITY ORDER BY CIP TEAM</b>												
Imp.	Combined*	\$40,000	Employee Electrical Safety & NFPA-70E	2006	40,000						40,000	
Imp.	Sheriff*	\$21,267,600	Comprehensive communications plan - Project 25 Compliance	2006	2,500,000					18,767,600	21,267,600	
Imp.	Highway	\$75,000	Trillium Lane (Clover Road to Fox Glove)	2006		75,000					75,000	
Imp.	NCHC*	\$90,000	LVC building envelope repairs	2006	90,000						90,000	
Imp.	NCHC*	\$228,000	Nursing home sprinkler system	2006	228,000						228,000	
Equip.	NCHC*	\$100,000	MVCC nurse call system replacement	2006	100,000						100,000	
Equip.	NCHC*	\$90,000	HCC building boiler controls replacement and upgrade	2006	90,000						90,000	
Imp.	Highway	\$750,000	CTH 'AAA' - reconstruct narrow 2 lane into truck route	2006		750,000					750,000	
Equip.	CCDCC	\$150,000	Replace Mobile Data Terminals with Mobile Data Computers	2006	150,000						150,000	
Imp.	CPZ*	\$40,000	HVAC system evaluation and upgrade at 210 River Drive	2006	40,000						40,000	
Imp.	Highway	\$3,310,000	CTH 'X' reconstruction from Transport Drive south to Howland - widen roadway to 4 lanes	2006	1,610,000	1,700,000					3,310,000	
Imp.	Highway	\$300,000	Right-of-way CTH 'X' (CTH 'N' to STH 52)	2006					300,000		300,000	
Imp.	UWMC	\$3,441,416	UWMC South Hall - remodel third and fourth floors	2006	150,000			2,717,847	573,569		3,441,416	
<b>Imp.</b>	<b>Hist. Soc.*</b>	<b>\$2,743,000</b>	<b>Yawkey House and estate restoration</b>	<b>2006</b>	<b>500,000</b>				<b>2,243,000</b>		<b>2,743,000</b>	
Imp.	PR&F*	\$195,000	Nine Mile Recreation Area road paving	2006	172,137					22,863	195,000	
Imp.	Highway*	\$125,000	CTH "XX" Relocation (Tesch Lane to CTH "X")	2006		125,000					125,000	
Imp.	PR&F*	\$95,000	Sunny Vale Park road repair and realignment	2006						95,000	95,000	
<b>Bldg.</b>	<b>Comm. Dev.*</b>	<b>\$3,685,000</b>	<b>Construction of Wausau Business Development Center</b>	<b>2006</b>			<b>1,095,000</b>		<b>1,840,000</b>	<b>750,000</b>	<b>3,685,000</b>	
Imp.	Highway	\$300,000	Right-of-way for 28th Avenue - acquire corridor for future expansion Westhill to Decatur Dr	2006		300,000					300,000	
Imp.	Highway	\$100,000	Corridor Study - N 28th Avenue (CTH "K"/Decatur to CTH 'X'/STH 52)	2006						100,000	100,000	
Equip.	NCHC*	\$40,000	Legionelle control systems for nursing home	2006						40,000	40,000	
		\$47,028,259										
		\$47,028,259										
<b>2006 TOTAL PROJECTS</b>					<b>7,695,337</b>	<b>8,051,947</b>	<b>0</b>	<b>1,095,000</b>	<b>2,717,847</b>	<b>7,641,165</b>	<b>19,826,963</b>	<b>47,028,259</b>

\* Denotes new request

## ADMINISTRATIVE PROJECTS

Fund: 100 General Fund  
 Org1: 925 Improvements

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 11,278	50,000	50,000	-	50,000	Contractual Services	\$ -	50,000	50,000
70,614	246,501	246,501	37,654	246,501	Capital Outlay	150,000	150,000	125,000
8,745,585	-	-	-	-	Other Financing Uses	-	-	-
<b>\$ 8,827,477</b>	<b>296,501</b>	<b>296,501</b>	<b>37,654</b>	<b>296,501</b>	<b>Total Expenditures</b>	<b>\$ 150,000</b>	<b>200,000</b>	<b>175,000</b>
\$ 4,122	-	-	-	-	Public Charges for Service	\$ -	-	-
1,279,423	-	-	66,496	-	Other Financing Sources	-	-	-
<b>\$ 1,283,545</b>	<b>-</b>	<b>-</b>	<b>66,496</b>	<b>-</b>	<b>Total Revenues</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
<b>\$ 7,543,932</b>	<b>296,501</b>	<b>296,501</b>	<b>(28,842)</b>	<b>296,501</b>	<b>TAX LEVY</b>	<b>\$ 150,000</b>	<b>200,000</b>	<b>175,000</b>



## 2002 CAPITAL IMPROVEMENT PROGRAM

Fund: 600 Capital Improvements Program Fund  
 Org1: 940 2002 Capital Projects

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 45,810	-	-	-	-	Contractual Services	\$ -	-	-
33,354	-	-	-	-	Supplies & Expense	-	-	-
1,280,336	-	-	-	-	Capital Outlay	-	-	-
2,609,115	-	-	-	-	Other Financing Uses	-	-	-
<b>\$ 3,968,615</b>	-	-	-	-	<b>Total Expenditures</b>	<b>\$ -</b>	-	-
\$ 60,663	-	-	-	-	Miscellaneous Revenue	\$ -	-	-
<b>\$ 60,663</b>	-	-	-	-	<b>Total Revenues</b>	<b>\$ -</b>	-	-
<b>\$ 3,907,952</b>	-	-	-	-	<b>TAX LEVY</b>	<b>\$ -</b>	-	-

## 2003 CAPITAL IMPROVEMENT PROGRAM

Fund: 600 Capital Improvements Fund  
 Org1: 950 2003 Capital Projects

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 855,113	-	716,514	389,344	716,514	Capital Outlay	\$ -	-	-
<b>\$ 855,113</b>	-	<b>716,514</b>	<b>389,344</b>	<b>716,514</b>	<b>Total Expenditures</b>	<b>\$ -</b>	-	-
\$ 31,571	-	-	14,769	20,000	Miscellaneous Revenue	\$ -	-	-
-	-	716,514	-	716,514	Other Financing Sources	-	-	-
<b>\$ 31,571</b>	-	<b>716,514</b>	<b>14,769</b>	<b>736,514</b>	<b>Total Revenues</b>	<b>\$ -</b>	-	-
<b>\$ 823,542</b>	-	-	<b>374,575</b>	<b>(20,000)</b>	<b>TAX LEVY</b>	<b>\$ -</b>	-	-

## 2004 CAPITAL IMPROVEMENT PROGRAM

Fund: 600 Capital Improvements Fund  
 Org1: 930 2004 Capital Projects

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 11,085	-	15,000	4,149	15,000	Contractual Services	\$ -	-	-
72,024	-	27,979	24,494	27,979	Supplies & Expenses	-	-	-
2,007,880	-	3,846,260	1,746,713	3,846,260	Capital Outlay	-	-	-
9,513,315	-	-	-	-	Other Financing Uses	-	-	-
<b>\$ 11,604,304</b>	<b>-</b>	<b>3,889,239</b>	<b>1,775,356</b>	<b>3,889,239</b>	<b>Total Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
\$ 12,424	-	-	7,969	-	Public Charges for Serv	\$ -	-	-
73,244	-	-	-	-	Intergov't Charges for Serv	-	-	-
207,530	-	65,000	58,139	65,000	Miscellaneous Revenue	-	-	-
14,875,654	-	3,824,239	-	3,824,239	Other Financing Sources	-	-	-
<b>\$ 15,168,852</b>	<b>-</b>	<b>3,889,239</b>	<b>66,108</b>	<b>3,889,239</b>	<b>Total Revenues</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
<b>\$ (3,564,548)</b>	<b>-</b>	<b>-</b>	<b>1,709,248</b>	<b>-</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

## 2005 CAPITAL IMPROVEMENT PROGRAM

Fund: 600 Capital Improvements Fund  
 Org1: 970 2005 Capital Projects

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ -	-	797,354	115,813	797,354	Contractual Services	\$ -	-	-
-	200,000	225,000	26,705	225,000	Supplies & Expenses	-	-	-
-	7,128,644	7,588,471	876,733	7,488,471	Capital Outlay	-	-	-
-	1,386,220	1,554,920	168,700	1,554,920	Other Financing Uses	-	-	-
<b>\$ -</b>	<b>8,714,864</b>	<b>10,165,745</b>	<b>1,187,951</b>	<b>10,065,745</b>	<b>Total Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
\$ -	200,000	200,000	200,000	200,000	Taxes	\$ -	-	-
78	135,000	135,000	259,229	337,399	Miscellaneous Revenue	-	-	-
1,389,088	8,379,864	9,830,745	7,055,437	9,830,745	Other Financing Sources	-	-	-
<b>\$ 1,389,166</b>	<b>8,714,864</b>	<b>10,165,745</b>	<b>7,514,666</b>	<b>10,368,144</b>	<b>Total Revenues</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
<b>\$ (1,389,166)</b>	<b>-</b>	<b>-</b>	<b>(6,326,715)</b>	<b>(302,399)</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

## 2006 CAPITAL IMPROVEMENT PROGRAM

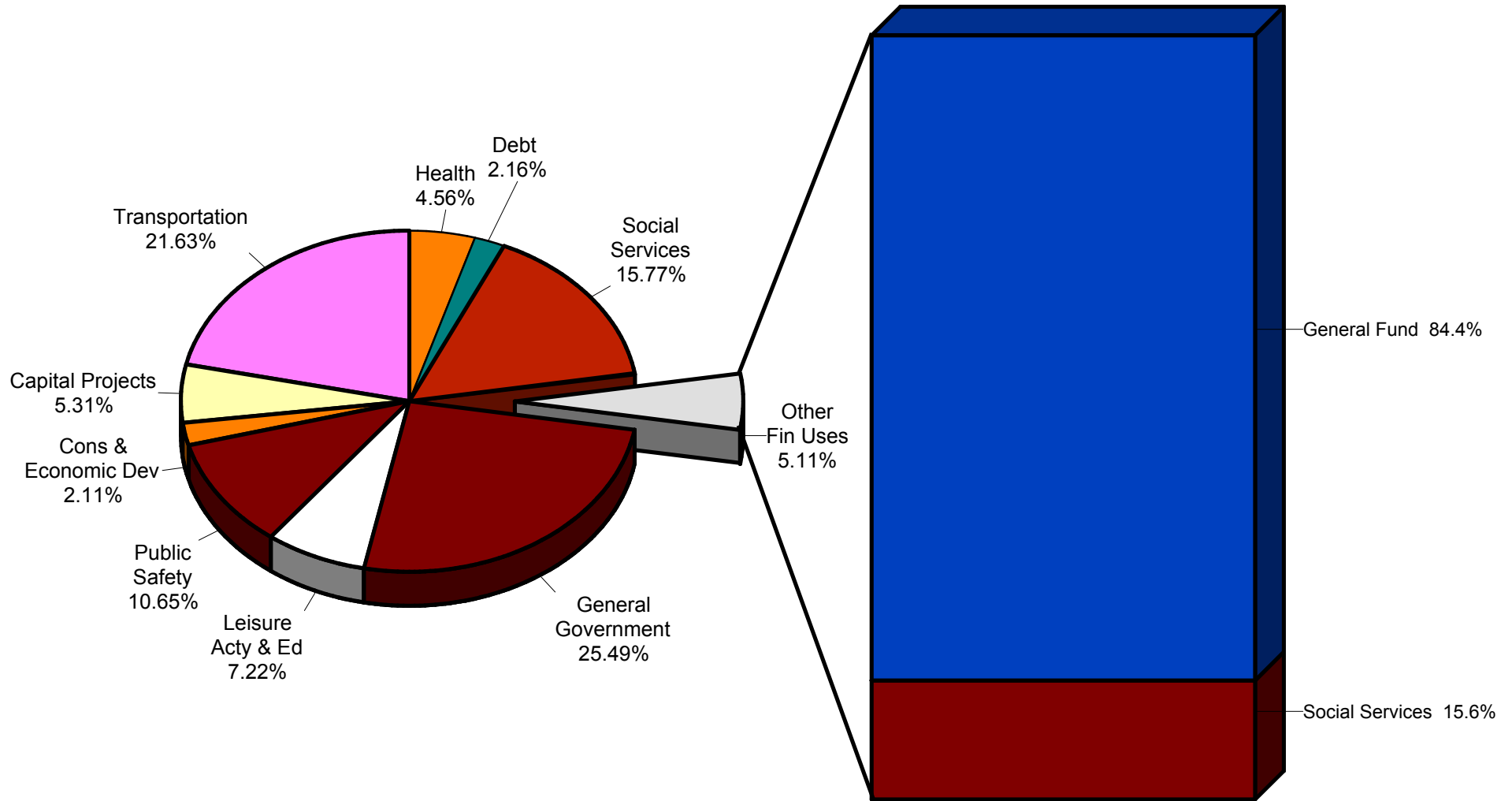
Fund: 600 Capital Improvements Fund  
 Org1: 980 2006 Capital Projects

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ -	-	-	-	-	Capital Outlay	\$ 7,831,138	7,831,138	7,831,138
\$ -	-	-	-	-	<b>Total Expenditures</b>	<b>\$ 7,831,138</b>	<b>7,831,138</b>	<b>7,831,138</b>
\$ -	-	-	-	-	Other Financing Sources	\$ 7,695,337	7,695,337	7,695,337
-	-	-	-	-	Miscellaneous Revenues	135,801	135,801	135,801
\$ -	-	-	-	-	<b>Total Revenues</b>	<b>\$ 7,831,138</b>	<b>7,831,138</b>	<b>7,831,138</b>
\$ -	-	-	-	-	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

**THIS PAGE LEFT BLANK INTENTIONALLY**

# MARATHON COUNTY

## 2006 Expense Budget by Activity



Detail by Percentage of  
Other Finance Uses

## OTHER FINANCING SOURCES/USES

2004 Prior	2005 Adopted Budget	2005 Modified Budget	Actual 08/31/2005	2005 Estimate	Category	2006 Requested Budget	2006 Recommended Budget	2006 Adopted Budget
\$ 8,787,858	6,578,224	6,644,666	6,644,666	6,644,666	General Fund	\$ 6,496,679	6,496,679	6,496,679
323,769	624,074	624,074	533,296	690,570	Social Improvements	1,198,658	1,198,658	1,198,658
261,445	-	-	-	-	Debt	-	-	-
12,122,430	1,386,220	1,554,920	168,700	1,554,920	Capital Improvements	-	-	-
497,684	414,876	414,876	414,876	414,876	Airport	-	-	-
533,165	109,570	109,570	487,681	487,681	Solid Waste	-	-	-
-	-	-	-	-	Highway	-	-	-
100,000	-	896,215	896,215	896,215	Highway Road Improvements	-	-	-
<b>\$ 22,626,351</b>	<b>9,112,964</b>	<b>10,244,321</b>	<b>9,145,434</b>	<b>10,688,928</b>	<b>Other Financing Uses</b>	<b>\$ 7,695,337</b>	<b>7,695,337</b>	<b>7,695,337</b>
\$ 1,293,268	-	4,649	71,145	71,145	General Fund	\$ -	-	-
250,428	214,552	214,552	57,278	259,920	Social Improvements	-	-	-
261,445	-	-	-	-	Debt	-	-	-
10,289,742	6,993,644	7,055,437	7,055,437	7,055,347	Capital Improvements	7,695,337	7,695,337	7,695,337
40,988	408,978	408,978	408,978	408,978	Airport	-	-	-
533,165	109,570	109,570	487,681	487,681	Solid Waste	-	-	-
800,000	-	1,064,915	1,064,915	1,064,915	Highway	-	-	-
8,796,315	1,386,220	1,386,220	-	1,386,220	Highway Road Improvements	-	-	-
<b>\$ 22,265,351</b>	<b>9,112,964</b>	<b>10,244,321</b>	<b>9,145,434</b>	<b>10,734,206</b>	<b>Other Financing Sources</b>	<b>\$ 7,695,337</b>	<b>7,695,337</b>	<b>7,695,337</b>



# MARATHON COUNTY

## REPORTING ENTITY AND ITS SERVICES

The County was incorporated in 1850 and operates under a County Board-Administrator form of government. The Board of Supervisors is comprised of thirty-eight (38) members, elected by districts to serve concurrent two-year terms. The terms of the current Board expire on April 18, 2006.

The County is located in central Wisconsin, approximately 185 miles northwest of Milwaukee, WI and 175 miles east of Minneapolis/St Paul, MN. With a total area of 1,013,760 acres (1,584 square miles), the County is the largest land county of Wisconsin's 72 counties. The City of Wausau is the County seat.

## ECONOMIC CONDITIONS AND OUTLOOK

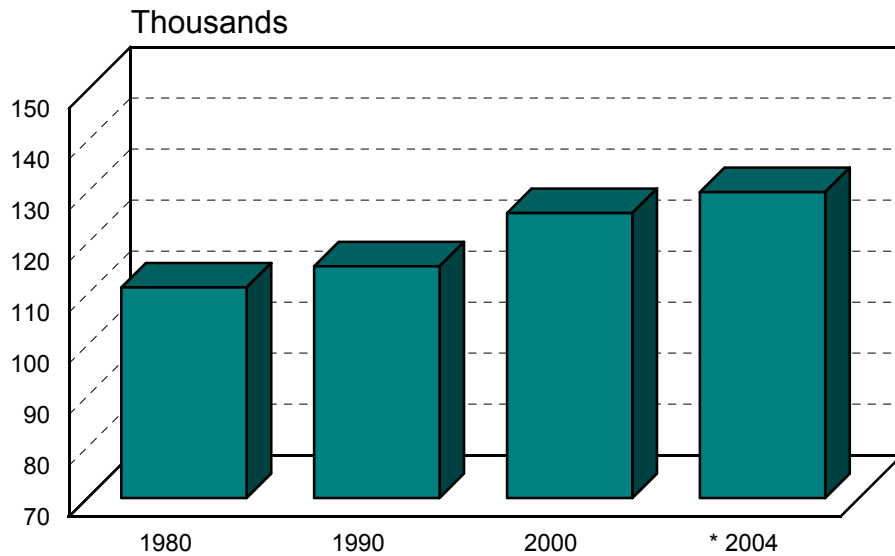
Marathon County's economy is currently strong and very diverse, ranging from; strong manufacturing, tourism and recreation, health services, transportation and shipping, government, agriculture, and dairy products. Marathon County is the business center of central and northern Wisconsin. All indications are that the area's economy will continue to grow due to increases in population, labor force and employment. An increase in employment and modest rise in labor force should produce a fairly low unemployment rate, currently 3.7%, and should stay constant in the next few years.

Wausau area and Marathon County employment figures are close to record levels. Several large employers have recently established in the area. Job growth in Marathon County continues to outpace the Central Wisconsin region counties. Unemployment levels in the Marathon County Standard Metropolitan Statistical Area (SMSA) are below the State of Wisconsin unemployment rate of 4.6%.

Marathon County leads the state in agricultural receipts with over \$200 million annually from dairy, livestock, crops and ginseng sales. The County ranks second in number of farms, total dairy herds, number of milk cows and total milk produced. Marathon County is the source of 90% of U.S. ginseng production and ranks first in the State for cultivated ginseng dry root.

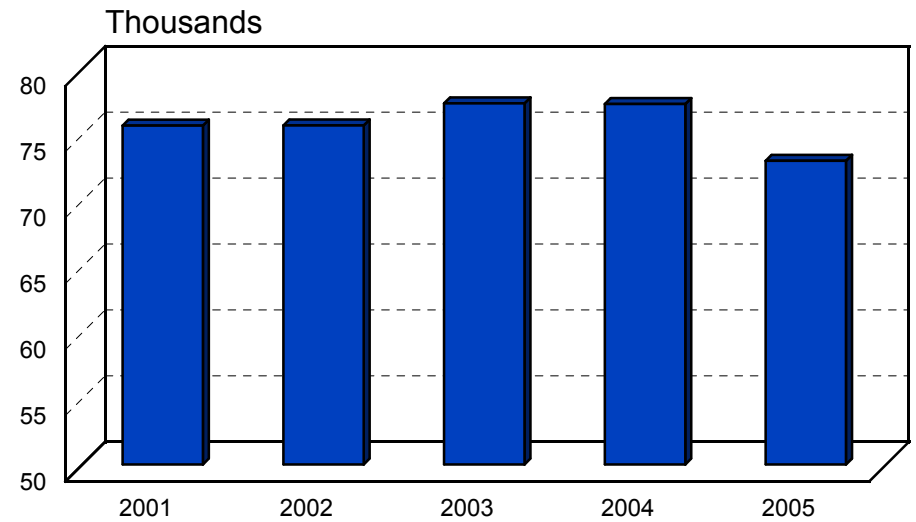
# MARATHON COUNTY

## POPULATION COUNT



\* Estimated by Wisconsin Department of Administration

## CIVILIAN LABOR FORCE



Wisconsin Department of Workforce Development  
\* (2005 data are preliminary)

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

<u>LEVY YEAR</u>	<u>SETTLEMENT YEAR</u>	<u>TOTAL EQUALIZED VALUE (A)</u>	<u>PERCENT CHANGED</u>	<u>INCREMENT VALUE OF TAX INCREMENT DISTRICTS (TID)</u>	<u>TOTAL EQUALIZED VALUE MINUS TIDS (B)</u>	<u>PERCENT CHANGE</u>
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%
2005	2006	8,147,380,600	6.64%	357,090,950	7,790,289,650	5.65%

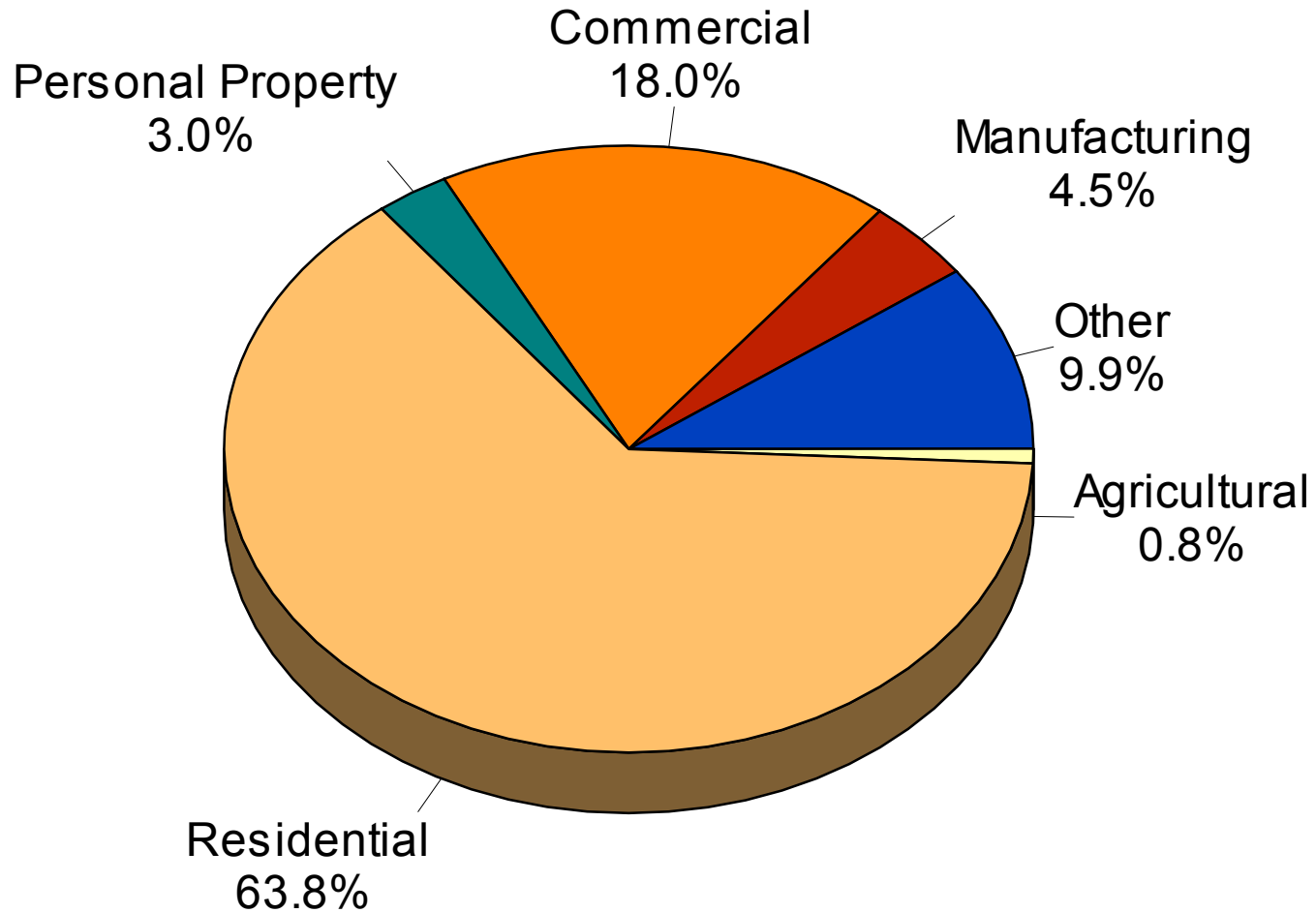
SOURCE: Wisconsin Department of Revenue, Bureau of Property Tax, Statistical Report of Property Valuations

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

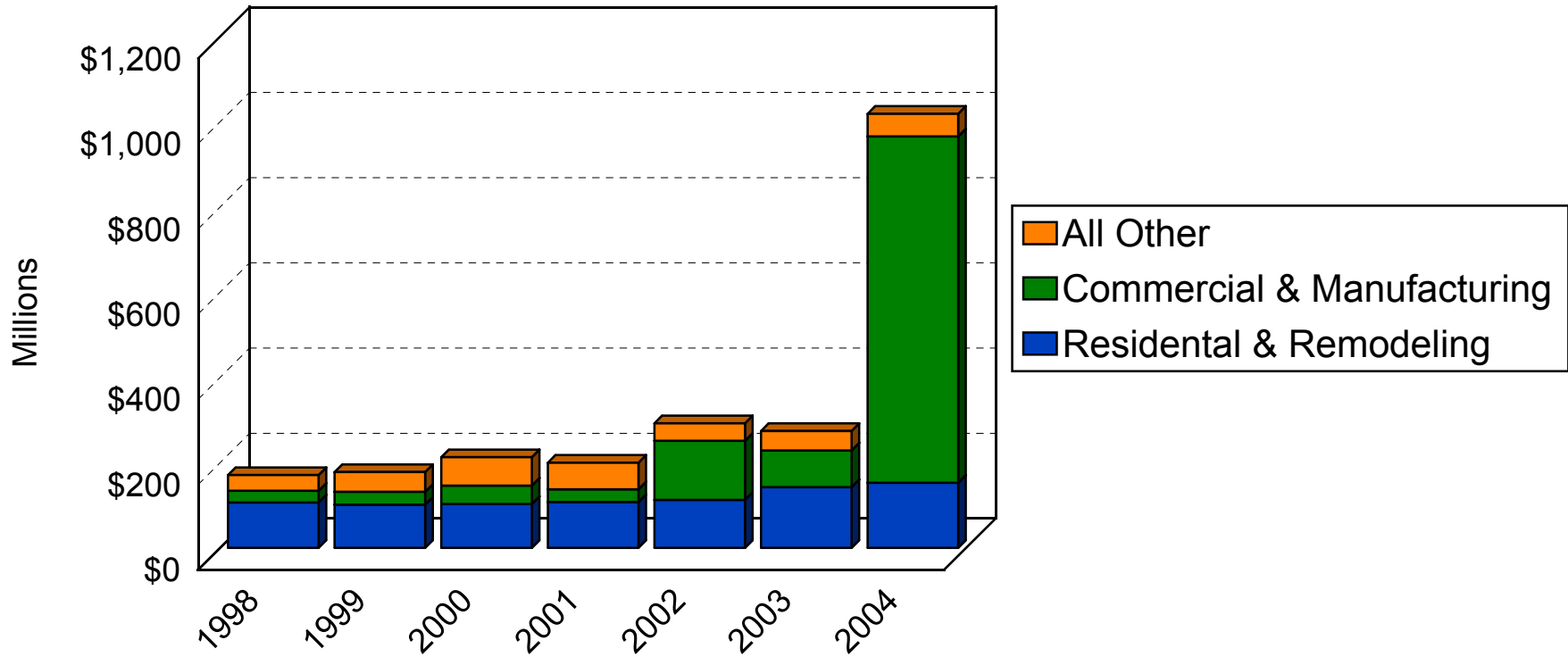
(B) Equalized values are reduced by the increment value of tax increment district (TID) for apportioning the County tax levy

# MARATHON COUNTY

## 2004 Equalized Value by Class of Property



## Dollar Value of Permits Issued in Marathon County



## Number of Permits Issued in Marathon County

Year	Residential & Remodeling	Commercial & Manufacturing	All Other	Total Permits
2004	2669	108	876	3653
2003	2727	89	794	3610
2002	2659	90	696	3445
2001	2649	109	737	3495
2000	2610	104	768	3482
1999	2665	95	723	3483
1998	2584	108	753	3445

**MARATHON COUNTY, WISCONSIN**  
**MISCELLANEOUS STATISTICS**  
**DECEMBER 31, 2004**  
**(UNAUDITED)**

Date of Incorporation 1850  
 Form of Government Board/Administrator  
 Area in Square Miles 1,584

**AGRICULTURE**

Number of farm acres 531,263  
 Number of farms 2,898  
 Major products Dairy, Crops

**MARATHON COUNTY  
 GOVERNMENT EMPLOYEES**

FTE organized 595.04  
 FTE non-organized 130.02  
 Elected 43  
 TOTAL 768.06

**ELDERLY SERVICES**

Number of people age 60 and over 21,105  
 Nutrition centers 2  
 Number served at nutrition centers 300  
 Number of volunteers 28  
 Volunteer hours 6,288  
 Number Served Home Delivered Meals 464  
 Number of SNAC Restaurants 7  
 Number Served Through SNAC Program 825

**FORESTS**

Number of county forest units 9  
 Number of acres 28,662  
 Wood removed (cord equivalent) 8,520

**PUBLIC SAFETY**

Hazardous materials incidents investigated 7

**LEGAL**

Court cases filed 24,240  
 Traffic citations processed 13,703  
 Marriage licenses processed 825  
 Divorces granted 350  
 Child support money collc'd & disbur \$19,652,157  
 Traffic and criminal fines collected \$3,224,572

**LIBRARIES**

Headquarters 1  
 Branches 7  
 Bookmobiles 1  
 Circulation 745,754  
 Volumes Books & Audio-Visual Materials 373,243  
 Cardholder 70,488

**VITAL STATISTICS**

Population 129,962  
 Births 1,785  
 Suicides 15  
 Drowning 3  
 Homicides 1  
 Motor vehicle accident deaths 19  
 Total Coroner cases 512  
 Total deaths 1,047

**SOCIAL SERVICES**

Economic support cases 7,622

**HEALTH**

Public Health Nurse Home Visits 2,381  
 Laboratory tests 14,325  
 Licenses Issued For Public Facilities 902  
 Number of Immunizations Given 3,617

**RECREATION**

Number of county parks 18  
 Number of acres 3,407  
 Public access beaches 4  
 Miles of Bicycle Trail 28  
 Number of Public Campgrounds 4  
 Number of State Parks 1  
 Number of Shooting Ranges 1  
 Number of Softball Complexes 1  
 Number of Lakes and Rivers with Public Boat Launches 6  
 Indoor ice arenas 2  
 Miles of snowmobile trails 800  
 Miles of ATV trails - winter 689.7  
 Miles of ATV trails - summer 24  
 Miles of cross-country ski trails 31  
 Number of downhill ski areas 1

**TRANSPORTATION**

**HIGHWAYS**

Miles of road and streets  
 State 293  
 County 611  
 Local 2,318  
 Other 43

**AIRPORTS**

Number of airports 2  
 Number of runways 4  
 Number of airlines 3  
 Airfreight operators 7  
 Based aircraft 100  
 Annual enplanements 167,041

## MAJOR EMPLOYERS IN MARATHON COUNTY

Employer	Product/Service	Approximate Number Of Employees
<b>Manufacturing Employers</b>		
Kolbe & Kolbe Millwork	Wood Windows & Doors	1,685
Greenheck Fan Corporation	Industrial Fans	1,403
Peachtree Companies	Wood & Vinyl Windows & Doors	1,200
Wausau-Mosinee Paper Corporation	Pulp, Paper & Specialties	1,150
Marathon Cheese Corporation	Cheese Packaging	1,139
SNE Enterprises	Millwork Wood Sliding Doors	1,132
Marathon Electric Manufacturing Corporation	Electrical AC Motors & Generators	700
Fiskars, Incorporated	Scissors, Lawn & Garden Tools	668
County Concrete Corporation	Concrete & Architectural Block	585
Graphic Packaging Corporation	Folding Cartons	550
Wausau Window & Wall Systems	Aluminum Windows, Curtainwall Systems	550
Weyerhaeuser Paper Company	Paper Manufacturing/Converting	425
<b>Non-Manufacturing Employers</b>		
ASPIRUS Hospital	Medical	3,223
ASPIRUS Clinic	Medical	2,325
Eastbay	Retail/Distribution	1,823
Wausau Public School District	Education	1,325
Wausau Insurance/Liberty Mutual	Insurance	1,250
Northcentral Technical College	Education	1,236
North Central Health Care Facilities	Medical	1,000
Marathon County	Government	704
Wausau Benefits	Benefits Administration	702
D.C. Everest School District	Education	663
Marshfield Clinic-Wausau Center	Health Care	590
WH Transportation	Trucking Company	369
City of Wausau	Government	315

Source: Telephone survey of individual employers, June 2005

**NUMBER OF MARATHON COUNTY EMPLOYEES  
EFFECTIVE 1/1/06**

Ordinance/Union	Number of Positions Included in Unit	Term
Management Personnel Ordinance (Nonunion)	108	1/1/05 to 12/31/05
Library Management Personnel Ordinance (Nonunion)	24	1/1/05 to 12/31/05
Courthouse Office and Technical Union, AFSCME Local 2492-E	225	1/1/03 to 12/31/05
Courthouse Professional Employees Union, AFSCME Local 2492-D	41	1/1/03 to 12/31/05
Social Services Professional Employees Union, AFSCME Local 2492	41	1/1/03 to 12/31/05
Social Services Administrative Employees Union, AFSCME Local 2492	60	1/1/03 to 12/31/05
Health Department Professional Employees Union, AFSCME Local 2492	27	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	70	1/1/03 to 12/31/05
Central Wisconsin Airport Employees Union, Teamsters Local 662	21	1/1/03 to 12/31/05
Public Library Paraprofessional Employees Union, AFSCME Local 2492	50	1/1/03 to 12/31/05
Deputy Sheriff's Association, WPPA	48	1/1/03 to 12/31/05
Sheriff's Department Supervisors Ordinance, WPPA-SORD	20	1/1/03 to 12/31/05
<b>TOTALS</b>	<b>765</b>	

# This is not the same as full time equivalents.



## GLOSSARY

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

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

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

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

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

**AGAP:** Organization's Name

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

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

**ALTS:** Aging and Long Term Support

**APPROPRIATION:** An authorization made by the County Board which permits officials to incur obligations against and to make expenditures of governmental resources for specific purposes.

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

**APPROPRIATION UNIT:** One or more expenditure accounts grouped by purpose, including:

1. Personal Services
2. Contractual Services
3. Supplies & Expenses
4. Building Materials
5. Fixed Charges
6. Grants, Contributions & Other
7. Capital Outlay
8. Other Financing Uses

**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.

**BALANCED BUDGET:** a budget in which revenues and expenditures are equal. Marathon County's budget is balanced, as County budgeted total expenditures are funded by a combination of various external revenue sources (e.g., intergovernmental grants,

licenses fee, fines, etc.) property taxes and funds available for appropriation in fund balances as identified in the prior year CAFR.

**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.

**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. Their term is associated with accrual accounting.

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

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

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

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

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

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

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

**FRINGE BENEFITS:** Expenditure items in the operating budget paid on behalf of the employee. These benefits include health

insurance, life insurance, dental insurance, retirement, FICA and workers compensation insurance.

**FS FRAUD:** Food Stamp FRAUD

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

**FUND BALANCE:** The difference between fund assets and fund liabilities of governmental funds.

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

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

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

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

**IBNR:** Incurred But Not Reported

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

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

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

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

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

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

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

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

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

**LCD:** Land Conservation Department

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

**LICENSES & PERMITS:** Licenses and permits

**LIEAP:** Low Income Energy Assistance Program

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

**LSS:** Lutheran Social Services

**LTE:** Limited Term Employee

**MA FRAUD:** Medical Assistance FRAUD

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

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

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

**OBRA:** Omnibus Budget Reconciliation Act

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

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

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

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

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

**PHS:** Preventive Health Services

**PRIMA:** Public Risk Insurance Management Association

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

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

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

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

**RFP:** Request for Proposal(s)

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

**SCS/ACP:** Soil Conservation Service/Agricultural Conservation Program

**SEAP:** SouthEast Asian Program

**SIR:** Self Insured Retention

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

**SSI:** Supplemental Security (Social) Income

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

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

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

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

**TAX INCREMENTAL DISTRICT:** A district created by local governments under State Statute whereby public improvement expenditures within the district are financed by the levy on the incremental increase in property values.

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

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

**TITLE XIXMA:** TITLE 19 Medical Assistance - Usually Aging

**TPL MA FUNDS:** Third Party Liability Medical Assistance

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

**UST:** Underground Storage Tank

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

**WCA:** Wisconsin Counties Association

**WCFOA:** Wisconsin Counties Finance Officers Association

**WCSEA:** Wisconsin Child Support Enforcement Association

**WEJT:** Work Experience and Job Training program

**WEOP:** Wisconsin Employment Opportunity Program

**WGFOA:** Wisconsin Government Finance Officers Association

**WMMIC:** Wisconsin Municipal Mutual Insurance Company

## INDEX

Administrative Projects.....	J - 4	County Board of Supervisors .....	B - 2
Administrator's Budget Message.....	A - 1	County Clerk .....	B - 21
Adult Correctional.....	C - 13	Cross Country Ski Trail .....	G - 15
Aging and Disability Resource Center.....	F - 9	Debt Redemption .....	I - 2
Airport.....	D - 9	Debt Redemption- Library .....	I - 3
Airport Debt Redemption.....	I - 4	Debt Service Expense Chart.....	I - 1
Budget Assumptions 2006 .....	A - 19	Debt Service Requirements Chart Airport.....	I - 5
Budget & Financial Policies and Highlights .....	A - 26	Delinquent Taxes .....	A - 10
Budget Resolution .....	A - 37	District Attorney.....	B - 54
Building Maintenance.....	B - 73	Emergency Management .....	C - 10
Building Permits Issued.....	L - 5	Employee Resources Department .....	B - 27
Capital Improvement Program .....	A - 8	Employment and Training .....	H - 7
Capital Projects Expense Chart .....	J - 1	Equalized Value and Tax Rate Chart.....	A - 57
Cash Management/Investment Policy.....	A - 35	Equalized Value by Class of Property.....	L - 4
Child Support.....	F - 8	Equalized Value Chart .....	A - 59
CIP 2002 .....	J - 5	Equalized Value of Taxable Property-	
CIP 2003 .....	J - 6	Last Ten Fiscal Years .....	L - 4
CIP 2004 .....	J - 7	Expense Budget Activity by Fund .....	A - 45
CIP 2005 .....	J - 8	Expense Budget by Activity Chart.....	A - 53
CIP 2006 .....	J - 9	Expense Budget by Agency Within Activity.....	A - 54
CIP 2006 Project Detail.....	J - 3	Expense Budget History by Activity .....	A - 52
Clerk of Circuit Courts .....	B - 5	Expense Budget Summary by Fund .....	A - 44
Component Units Required Payments.....	I - 6	Expense Summary by Fund and Department.....	A - 46
Comprehensive Planning .....	A - 22	Fairground Maintenance .....	G - 14
Computation of Legal Debt Margin.....	I - 7	Finance .....	B - 32
Conservation & Economic Development		Five Year Departmental Budget Comparison .....	A - 64
Expense Chart.....	H - 1	Five Year Support for Other Agencies Comparison.	A - 73
Conservation, Planning & Zoning Department.....	B - 65	Forestry Grants .....	H - 2
Contingency Budget.....	B - 19	Fund Balance Policy .....	A - 7
Contingent Fund.....	A - 9	General County Insurance .....	B - 36
Core Values.....	A - 21	General Government Expense Chart.....	B - 1
Corporation Counsel .....	B - 48	Glossary .....	L - 9
County Administrator.....	B - 14		



Health and Landfill Expense Chart.....	E - 1	Revenue Budget Summary by Fund .....	A - 40
Health Department .....	E - 2	Revenue Budget Summary by Fund & Department.	A - 42
Highway Department.....	D - 2	Sales Tax .....	A - 5
Insurance.....	B - 40	Segregated Land.....	H - 5
Interest and Penalty Collect on Delinquent Taxes ...	A - 11	Shelter Home .....	C - 16
Justice System Alternatives .....	B - 20	Sheriff Administration .....	C - 2
Juvenile Detention Facility.....	C - 14	Snowmobile/ATV.....	G - 15
Land Conservation Grants .....	H - 6	Social Services Department.....	F - 2
Leisure Activities & Education Expense Chart .....	G - 1	Social Services Expense Chart.....	F - 1
Library .....	G - 2	Solid Waste .....	E - 7
Major Employers in Marathon County .....	L - 7	Special Education .....	G - 23
Major Projects/Initiatives .....	A - 15	State Shared Revenue.....	A - 6
Medical Examiner.....	B - 9	Strategic Planning .....	A - 21
Miscellaneous Statistics .....	L - 6	Support to Other Agencies .....	B - 39
Municipalities Tax Rate & Levy Comparison.....	A - 62	Table of Equalized Value and Tax Rates - Last Fifteen Fiscal Years.....	A - 56
Nonfinancial Goals & Objectives .....	A - 21	Tax Levy and Rate Chart .....	A - 58
Number of Marathon County Employees .....	L - 8	Tax Levy Chart.....	A - 60
Passenger Facility Charge .....	A - 14	Tax Rate Chart.....	A - 61
Organization Chart .....	A - 23	Tipping Fee/Surcharge Usage .....	A - 13
Other Finance Uses Chart.....	K - 1	Transportation Expense Chart .....	D - 1
Other Finance Sources/Uses .....	K - 2	Transportation Aids .....	A - 12
Operating Impact of Capital Projects.....	J - 2	Treasurer/Property Description .....	B - 42
Outcome Measurement.....	A - 22	University of Wisconsin Extension .....	G - 17
Park Land and Products.....	G - 13	Veterans Service.....	F - 15
Park, Recreation & Forestry .....	G - 7		
Population and Labor Force Chart .....	L - 2		
Public Safety Expense Chart.....	C - 1		
Register of Deeds.....	B - 60		
Reporting Entity and Economic Conditions .....	L - 1		
Revenue Budget by Category Chart .....	A - 49		
Revenue Budget by Category in Class .....	A - 50		
Revenue Budget Category by Fund .....	A - 41		
Revenue Budget History by Category .....	A - 48		

**THIS PAGE LEFT BLANK INTENTIONALLY**