

2007 ANNUAL BUDGET

FINANCIAL PLAN
and
INFORMATION SUMMARY for
MARATHON COUNTY,
WISCONSIN





2007 ANNUAL BUDGET

Presented by
Mort McBain, County Administrator
Presented to
Marathon County Board of Supervisors
on November 16, 2006
Prepared in cooperation with
The Finance and Property Committee and
The Finance Department
Kristi Kordus, Finance Director



2006-2008 Marathon County Board of Supervisors



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
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**County of Marathon
Wisconsin**

For the Fiscal Year Beginning

January 1, 2006

President

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, 2006. 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

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COUNTY OF MARATHON

COURTHOUSE

500 FOREST STREET

WAUSAU, WISCONSIN 54403-5568

TO: The Honorable Marathon County Board of Supervisors

FROM: Mort McBain, County Administrator

DATE: October 23, 2006

SUBJECT: 2007 BUDGET MESSAGE

I am pleased to present this Financial Plan and 2007 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 2007 will be voted upon at the November 16 meeting of the County Board. This document represents my recommendations for the operating budget for the year 2007, including funding for the 2007 Capital Improvement Program (CIP).

GENERAL OVERVIEW OF THE BUDGET PROCESS

This has been a challenging year for the budget because we are in the second year of the state imposed levy limit. 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 departmental target increase in the levy of 2.5%. In the event that new construction would come in at more than 2.5%, we would have some flexibility in where we would reduce services or programs. We also agreed that we should target an additional reduction of approximately 10 FTE positions in the work force over the next 2 years 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 and new debt of approximately 4.4% instead of the total 8.9% 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 23 and 24, the entire County Board will review the budget with the Finance and Property Committee. On Tuesday, November 14, at 8:00 p.m. the County Board will hold a Public Hearing on the proposed budget, and finally, on Thursday, November 16, at 2:00 p.m., the County Board will approve the proposed budget, including funding for the 2007 Capital Improvement Program.

TAX RATE FREEZE AND EQUALIZED VALUATION

In 2006, for the first time, all counties were 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 3.47%, although equalized value came in at 8.9%. We can only use the 3.47% 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 3.47% increase in new construction.

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 3.47% in our case. On page A-6 you will see that state shared revenue coming to Marathon County in 2007 will be \$5,617,191, the base amount of shared revenue remains identical to 2006. 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.

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 2007. We have completed the first stage of a thorough review of all programs and services at North Central Health Care Facilities, including the nursing home. Phase I of the study looked at Mount View nursing home operations. The NCHC Study Task Force reviewed the results of Phase I and has recommended the County Board sell the 197 bed geriatric section of the nursing home. The County Board has completed listening sessions on this matter and is still studying this option. In the meantime, the 2007 annual budget includes an additional \$2.2 million "transition" payment to the nursing home to fully fund its operations for 2007. In order to fund the extra 2.2 million, we are using every extra dollar of sales tax.

The Health Care Center has also reported that IGT (Intergovernmental Transfer Program) dollars it receives will be reduced in 2007. 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.

Managed care or "family care" as it's known in the state budget, is another state-led effort to change the way in which people access and receive services for long-term 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. The County Board will need to make a decision on whether to move forward with "family care" in the very near future.

Our final concern with state funding levels has to do with future state budgets. As discussed many times already, the elections this November could have a dramatic impact on how the state develops policies that will directly affect the County funding for programs. 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 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 in making up the shortfall with county funds.

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

Overall positions have increased for 2007, mostly from the consolidation of the Marathon and Wood County ADRC departments as described below. In most other departments the 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 2007.

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 for the next 2 years. The Hiring Review Committee will be working on these changes as opportunities present themselves. The basic goal is to reduce permanent positions by approximately 10 FTE's by July 1, 2008.

Marathon and Wood Counties have entered into an agreement to provide service to the elderly and disabled populations of both counties through a regional consortium called the Aging & Disability Resource Center of Central Wisconsin (ADRC-CW). As part of this project Marathon County and Wood County will contract their entire Older American Act grant program through the ADRC-CW for 2007 as the Counties can develop efficiencies through coordinating administrative staff and contracting for larger service areas. These activities should result in a seamless, regional approach to providing services to the elderly and disabled populations of Marathon and Wood counties and is expanding operations into the Marshfield area to better service that population base. As part of this consolidation all ADRC-CW staff from the two Counties will be considered Marathon County employees as of January 1, 2007. Therefore the increase in the ADRC staff as a result of the expanded coverage area.

Part way through 2006 the County Administrator's office assumed responsibility for supervising the Wausau/Marathon County Diversity Affairs Office. This added one FTE to the system. This office is funded 50/50 by the County and the City of Wausau. Since the change occurred during 2006, the increase is not shown in the 2007 budget projections.

New for 2007, we are proposing one additional paralegal position in the D.A.'s office. This position will be responsible for managing approximately 750 less serious cases before they are processed through the formal court system. This proposal will resolve several major concerns raised by the consultant's report on the jail population.

MARATHON COUNTY: FULL TIME EQUIVALENT EMPLOYEES

	2002	2003	2004	2005	2006	2007	+ Incr -Decr.	See Note
ADRC - CW	38.09	35.34	30.88	32.28	30.28	52.75	22.47	(1)
Building & Maintenance	19.50	18.50	18.70	18.70	19.00	18.00	-1.00	(2)
Clerk of Courts	39.00	39.00	39.00	39.00	39.00	39.00		
Conservation Planning Zoning	28.00	26.00	25.00	25.00	25.00	25.00		
Corporation Counsel	7.75	6.50	6.50	6.50	6.50	6.50		
County Administrator	3.00	4.00	4.00	4.00	5.00	5.00		
County Clerk	5.00	5.00	5.00	5.00	5.00	5.00		
District Attorney	20.50	21.50	20.50	22.50	22.00	23.00	1.00	(3)
Employee Resources	5.80	4.80	4.80	4.80	4.80	4.80		
Employment & Training	28.00	31.00	19.00	19.00	18.00	18.00		
Finance	11.00	11.00	11.00	11.00	10.25	10.25		
Health	39.85	38.65	41.45	42.95	44.70	44.70		
Highway	89.00	81.00	82.00	82.00	80.00	79.00	-1.00	(4)
Library	57.35	56.48	54.10	54.10	55.27	55.27		
Medical Examiner	1.00	1.00	1.00	1.00	1.00	1.00		
Park Recreation & Forestry	46.50	50.50	45.50	46.50	44.50	44.50		
Register of Deeds	8.00	8.00	8.00	8.00	8.00	8.00		
Sheriff	177.50	174.50	174.00	174.00	173.00	172.00	-1.00	(5)
Social Services	106.38	104.88	112.88	114.13	114.63	114.63		
Solid Waste	3.00	3.00	3.00	3.00	3.00	4.00	1.00	(6)
Treasurer	6.00	6.00	6.00	6.00	6.00	6.00		
UW Extension	11.05	10.05	11.50	10.95	10.30	10.25	-.05	(7)
Veterans	3.00	3.00	3.00	3.00	3.00	3.00		
Discretely Presented Components Units								
Central WI Airport	21.10	21.10	20.10	20.10	21.10	21.10		
Total	775.37	760.80	746.91	753.51	749.33	770.75	21.42	
Special Education	99.00	91.00	90.00	89.00	89.00	84.00	-5.00	(8)

NOTE	
(1)	Creation of Regional Department and the merger with Wood County
(2)	Abolish Building Maint Supervisor
(3)	Creation of Diversion Coordinator (Approximately 750 cases diverted to pre-charging conference program)
(4)	Abolish Conf Admin Specialist
(5)	Abolish Captain - Administration
(6)	Creation of Landfill Gas Tech
(7)	Reduction in State FTE
(8)	Abolished Aide positions Special Education is shown here for informational purposes only

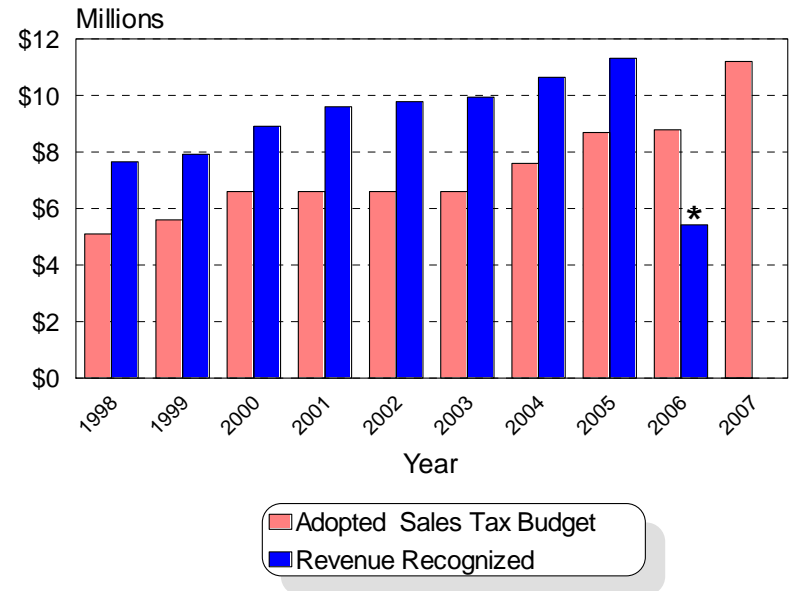
SALES TAX

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. In previous years, we used sales tax retroactively to pay for some of our capital improvements, as explained below. In 2006 sales tax revenues have remained relatively flat, and we would expect only a very slight increase for the 2007 collections.

In 2007, for the first time, we will be designating the entire \$11,200,000 million of sales tax for the operating budget. The extra amount will be used to fund the deficit at Mount View Nursing Home.

For the 2007 CIP budget, we used approximately \$4 million in fund balance, some of which came from “underestimated” sales tax in the 2005 budget.

Budget Year	Adopted Sales Tax Budget	Sales Tax in General Fund Budget	Sales Tax in CIP Budget	Actual Sales Tax Collected
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	11,316,392
2006	8,785,000	8,785,000	0	*5,420,707
2007	11,200,000	11,200,000	0	N/A



*Through 8/31/2006 (6 months),

STATE SHARED REVENUE

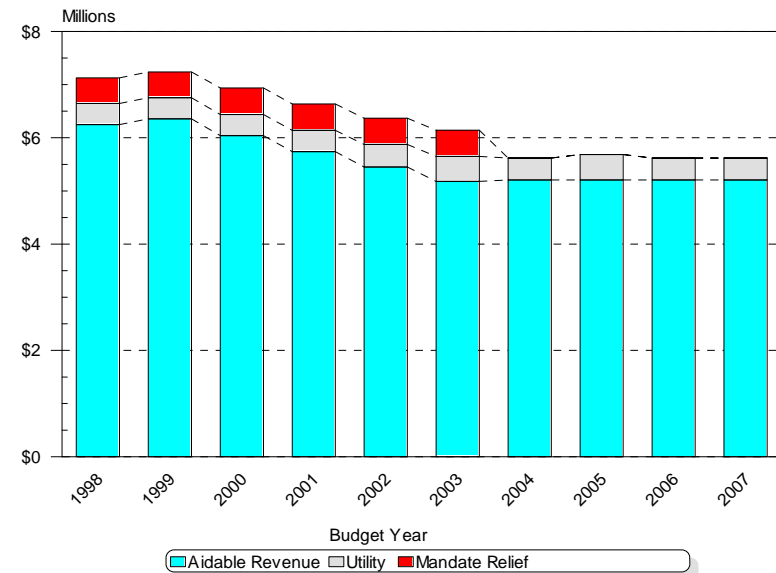
Chapter 79 of the Wisconsin Statutes explains several broad objectives in the state shared revenue formula:

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 4 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
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
2007	5,205,780	411,411	0	5,617,191



FUND BALANCE POLICY

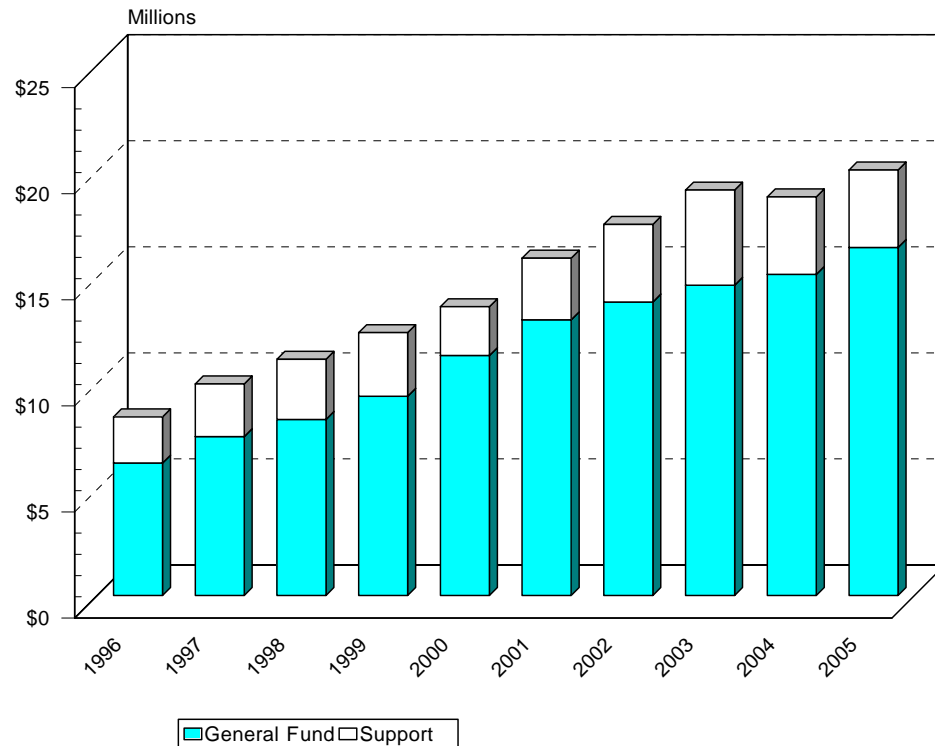
In 1989 the County Board adopted a policy for retaining working capital, referred to as the designation for Working Capital. This formula sets the minimum requirement for available funds on hand. This dollar value, which approximates 8.3% of the operating budget (10% of the Highway budget), is the basic 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
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
2005	16,408,900	3,646,618



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:

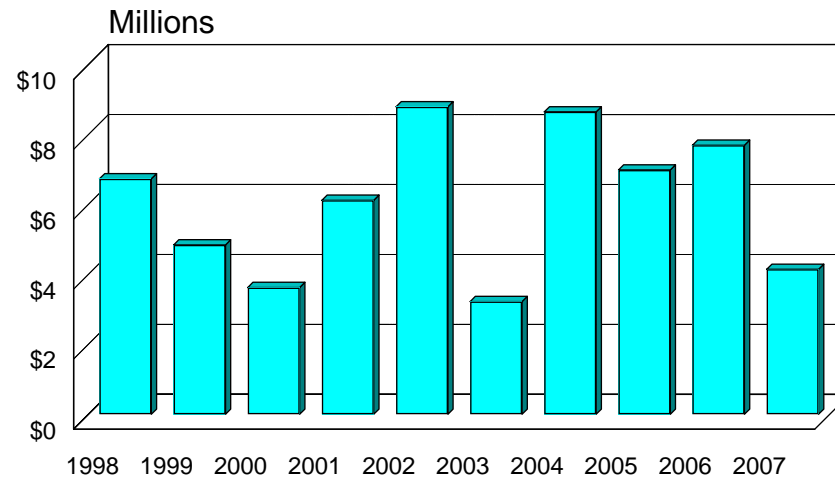
1. An expenditure that is for a County department, operation or in the best interest of the County
2. Generally non-recurring
3. Has a cost of over \$25,000
4. Has a service life of 7 years or more
5. Rolling stock and equipment replacement that is of critical importance to the functioning of the department 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, provides stability to the tax rate because the unspent fund balance is not used to offset following years operating needs, and provides much needed funds for capital projects without major borrowing. With this policy in place the departments are required to use only current revenues to finance their current operating needs. 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 capital 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, such as the new animal shelter, Artsblock, the Historical Society etc.

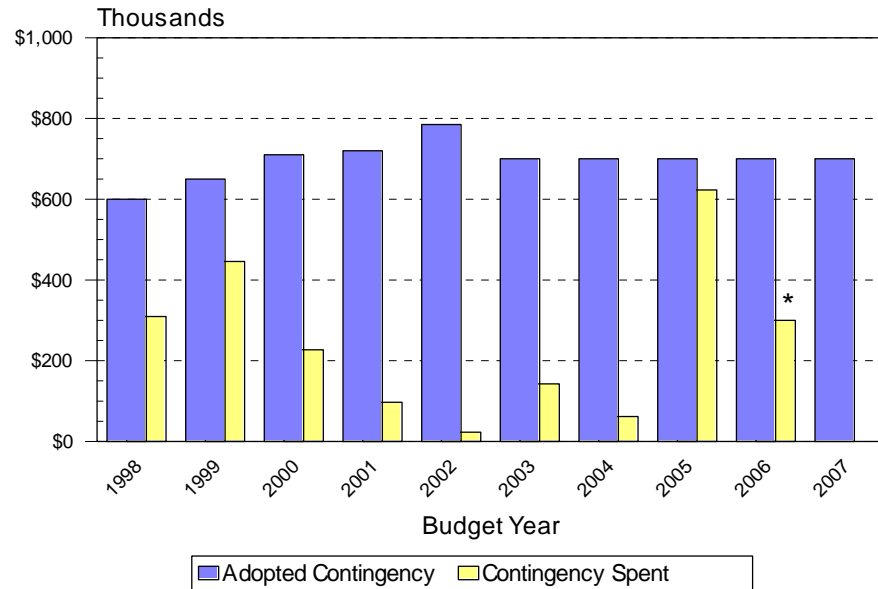
Year	CIP (Fund Balance transfers)
1998	6,735,344
1999	4,843,259
2000	3,624,732
2001	6,123,086
2002	8,796,773
2003	3,225,060
2004	8,650,072
2005	6,987,747
2006	7,695,337
2007	4,145,962



CONTINGENT FUND

For many years Marathon County had in place a Contingent Fund Policy which set 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 2007 to be used by the Finance and Property Committee for special funding requests and that the total fund for 2007 remain at \$700,000.

Budget Year	Net Adopted Budget	Adopted Conting. Fund	Contingent Fund Spent
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	623,000
2006	131,699,003	700,000	*300,000
2007	143,260,835	700,000	N/A

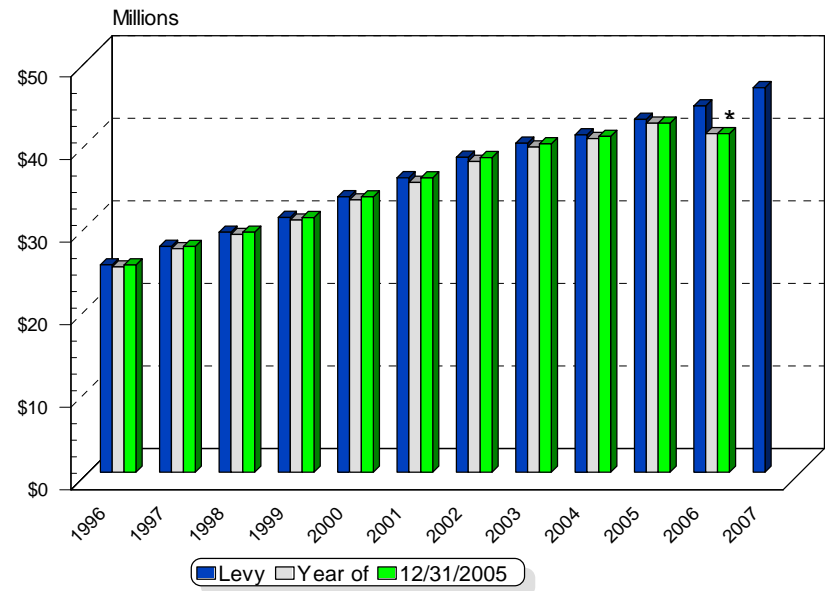


* estimate

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	12/31/06	% Collected
1996	25,111,275	24,864,864	99.02%	25,106,155	99.98%
1997	27,349,954	27,077,312	99.00%	27,345,102	99.98%
1998	29,068,916	28,795,852	99.06%	29,063,164	99.98%
1999	30,856,382	30,534,426	98.96%	30,840,878	99.95%
2000	33,363,392	32,979,833	98.85%	33,345,200	99.95%
2001	35,660,957	35,103,411	98.44%	35,642,138	99.95%
2002	38,149,579	37,644,343	98.68%	38,111,618	99.90%
2003	39,846,548	39,375,609	98.82%	39,768,185	99.80%
2004	40,850,300	40,416,211	98.94%	40,669,868	99.56%
2005	42,730,820	42,268,706	98.92%	42,268,706	98.92%
2006	44,360,284	41,001,795	92.43%	*41,001,795	92.43%
2007	46,576,948	N/A	N/A	N/A	N/A

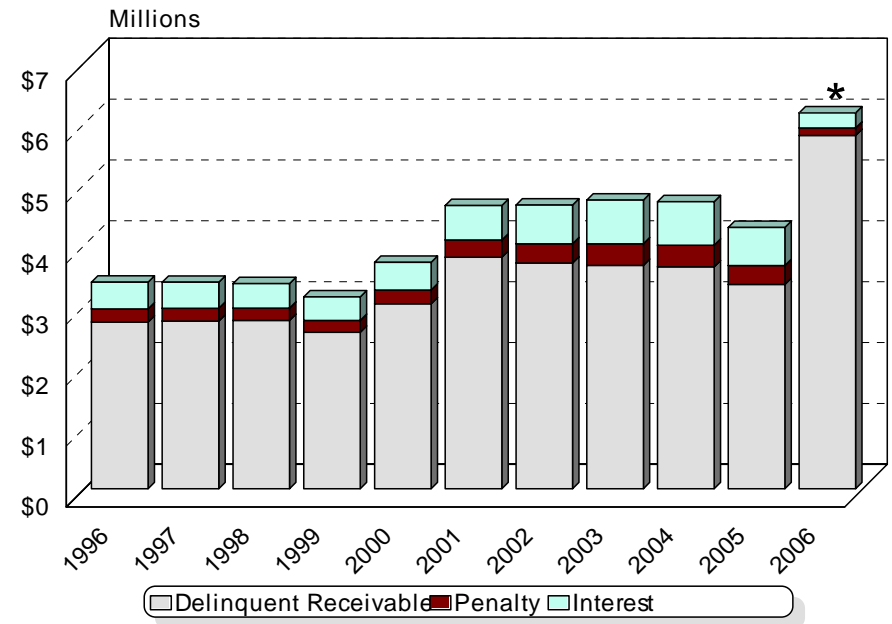


* Through 8/31/2006

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
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	624,012	310,864	934,876	3,357,301	27.85
2006*	247,378	122,700	370,078	5,804,247	6.37



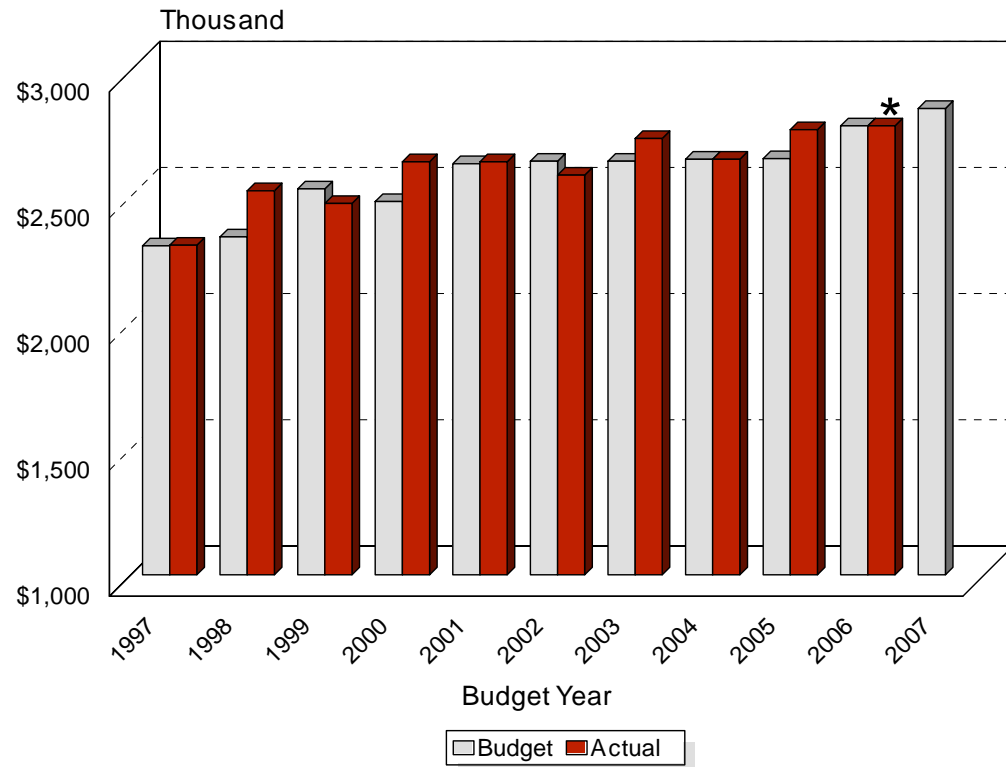
* through 8/31/2006

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 2006.

TRANSPORTATION AIDS		
Year	Budget	Actual
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	2,764,792
2006	2,780,000	*2,780,000
2007	2,849,000	N/A

*Estimated

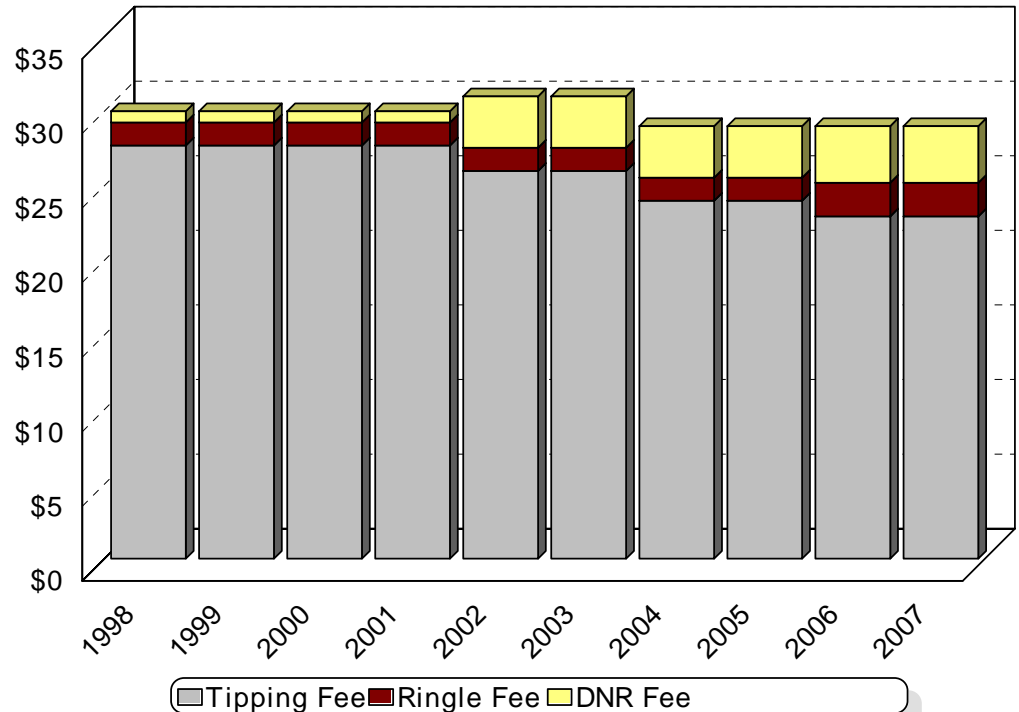


TIPPING FEE/SURCHARGE USAGE

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 continues to require some adjustments to the Solid Waste budget, including renegotiating the use of services at the Hazardous Waste Facility.

Pricing is per Ton					Fees Collected
Year	Tipping Fee	Ringle Fee	DNR Fee	Total	Total
1998	27.700	1.550	0.750	30.00	3,481,261
1999	27.700	1.550	0.750	30.00	3,671,604
2000	27.700	1.550	0.750	30.00	3,671,439
2001	27.700	1.550	0.750	30.00	2,695,536
2002	26.000	1.550	* 3.450	31.00	2,074,099
2003	26.000	1.550	3.450	31.00	1,756,489
2004	24.000	1.550	3.450	29.00	1,737,021
2005	24.000	1.550	3.450	29.00	1,797,236
2006	22.950	2.250	3.800	29.00	**1,278,685
2007	22.950	2.250	3.800	29.00	N/A



* Increase in DNR surcharge to fund recycling program

** Through 8/31/06

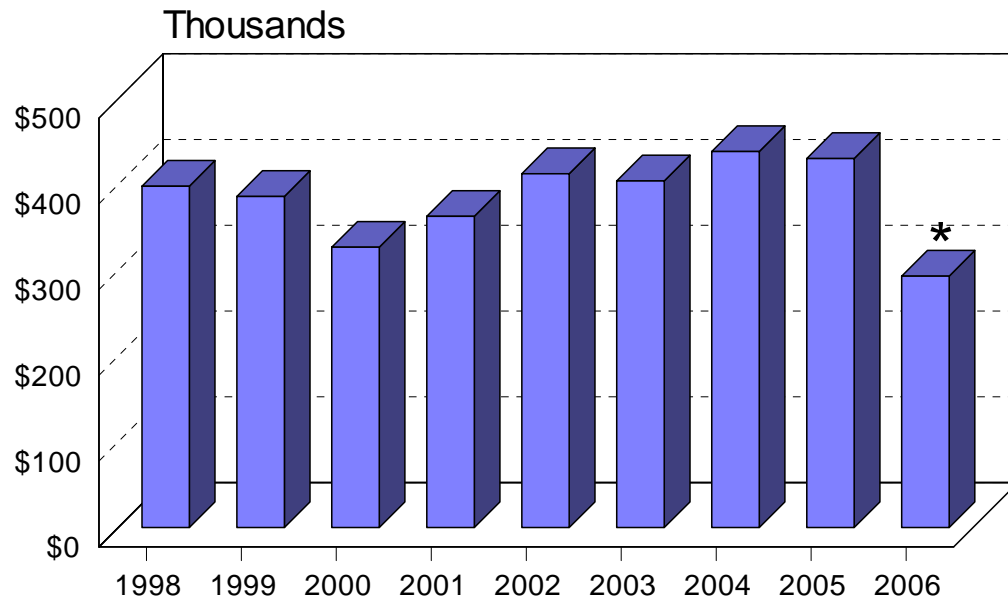
CENTRAL WISCONSIN AIRPORT AND THE PASSENGER FACILITY CHARGE

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 \$ 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. CWA is looking at increasing that fee to \$4.50 per airline ticket in anticipation of funding a major terminal expansion project.

We continue to partner with Portage County to support the airport and determine the type of development needed in our regional airport that serves the entire Central Wisconsin area. We have also agreed to fund (with County revenues) an independent review of the alternatives for the proposed expansion of the airport terminal.

PFC Revenue	
1998	398,038
1999	386,061
2000	326,925
2001	362,842
2002	412,605
2003	404,221
2004	438,414
2005	430,343
2006	*293,160

*Through 8/31/2006



MAJOR PROJECTS and INITIATIVES

DEBT AND THE CAPITAL IMPROVEMENT PLAN

For the 2007 budget I am recommending we borrow short term to fund several major County highway projects in 2007. This borrowing will allow the County to fund \$2,550,000 in County highway projects. The borrowing will allow us to use our debt levy capacity which can only be used for debt payments. In 2007, we will make the final payment on the 2006 issue that was used to remodel the science labs at UWMC South Hall. There are other major CIP projects on the horizon that will require us to use our borrowing capacity including the UWMC theater, jail project, digital communication system and airport expansion. Even though our tax rate is down \$.26 cents on the operating side, the debt rate for 2007 will increase by \$.03 for 2007 as we increase our 2007 debt service payments by \$525,000 over 2006

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 Phase II of a study of our current inmates and programs. This study will assist us in determining how we 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 the end of 2007. We are also providing changes to current sentencing procedures in order to minimize the jail time served by our current jail population, and developing a new procedure using pre-sentencing conferences and expansion of the electronic monitoring program.

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 assembled a Task Force to conduct a comprehensive study of both the 51.42 system and the nursing home, using the services of a specialized consulting firm to help us develop strategic options for these facilities for the future. The study taskforce recommended that the County sell the 197 bed geriatric section of Mount view nursing home and keep the 123 bed specialty unit. This recommendation is currently being considered by the County Board. For 2007 we have provided a 2.5% increase in levy support to the system, plus an additional \$2.2 million as a "transition" payment to fully fund operations at Mount View. We are looking for long term solutions to this difficult challenge, and hopefully some answers prior to completing fiscal year 2007.

RADIO TOWER AND COMMUNICATIONS SYSTEM

We are in the process of replacing the main communications tower on Rib Mountain as we have reached a new agreement with the DNR. Long term, we are looking at a much bigger project to replace the entire communications system used by law enforcement, fire and EMS 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 started setting aside funds for this huge change to our system and we will 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.

CENTRAL WISCONSIN AIRPORT TERMINAL EXPANSION

The CWA Board is recommending that in order to meet the expanding needs of the air traveler for the next 50 years, they have selected the option of building a new terminal facility in the mid airfield site across from the current terminal. This building project comes with a price tag of \$58 million. Both County Boards will need to determine what priority they will give to this option for the airport. For 2007 we are proposing a compromise position which includes studying additional “alternatives” to the proposed new mid field terminal.

DAIRYLAND STATE ACADEMY

We are currently in phase II of this project, which includes development of a strategic plan, a marketing plan, a fund-raising plan, and a shared curriculum between NTC, UWMC and UW River Falls. No capital contributions requested for 2007, but may be requested in 2008 depending on the successful implementation of phase II.

MAJOR CHANGES TO THE 2007 BUDGET

The 2007 budget contains some significant changes in programs and services. Shown below are the major changes we have included in the budget for 2007, including the dollar figures changed, and the effect on the county tax rate for each change.

	<u>2007 \$ IMPACT</u>	<u>\$ LEVY/IMPACT</u>
Reduce Parks small capital projects*	(\$ 103,000)	(.01)
Reductions to Social Services Youth Aid care days provided *	(\$ 297,705)	(.03)
Eliminate Building Maintenance Supervisor position*	(\$ 83,816)	(.01)
Eliminate Captain of Administration position in Sheriff's Department*	(\$ 118,717)	(.01)
Eliminate Highway Administrative Specialist Position*	(\$ 49,086)	(.01)
Reduce 4 take home cars purchased for Sheriff's Department*	(\$ 111,500)	(.01)
Health Insurance increases of 4% in 2007 (Est. levy impact only)	\$ 220,000	.03
Increase cost to transport and hold inmates due to jail overcrowding	\$ 157,000	.02
Proposed – DA Paralegal position to expedite caseload/pre-charge conference	\$ 115,262	.01
Increase in costs for utilities in 2007 (8% increase overall)	\$ 53,475	.01
Increase debt service payments	\$ 523,800	.06
One time Transitional payment to fully fund Mount View Nursing Home	\$ 2,200,000	.26
Additional Sales Tax Revenues budget in 2007 to fund operations	\$ 2,415,000	(.28)

* indicates a budget reduction measure

LOOKING TO THE FUTURE

As we face the future, several trends are apparent. State and federal funding levels will likely decrease as state and national priorities take precedent, which will require us to be much better at managing funding resources available to us. 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

2007 Proposed Tax Rate:

Debt Service Levy =	\$.38
Operating Levy =	5.05
Special Purpose Levy =	<u>.03**</u>
Total Levy =	\$5.46

Changes by County Board: _____

2007 Final Tax Rate \$5.46

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
2007 Tax Rate -	\$5.46

** Bridge Aid

Note: 1¢ in 2007 levy = approximately \$84,887

REVENUE ESTIMATES BY CATEGORY

Taxes are budgeted at \$58,142,803, which includes sales tax, property taxes and forest crop taxes and makes up approximately 37% of all revenues. The total tax revenue is up \$4,425,609 over 2006. \$2,325,000 of this increase is due to an increase in the Sales Tax Revenue in 2007. An Additional \$1.97 million is an increase in the property tax levy for 2007.

Intergovernmental grants and aids budgeted at \$34,871,102 or 22% of budgeted revenues, are up 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 reduced expenses in the Social Services placements and also looked to regionalization of service such as the ADRC-CW to maximize grant dollars to provide services. The issues with state funding of the NCHC have already been addressed in this document.

Intergovernmental charges for services are budgeted at \$21,938,951 and consist of 14% 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 \$15,518,062 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 makes up over 75% of the miscellaneous revenues category and are driven by the County's self-funded health insurance premiums. The health insurance premiums are up 4% in 2007 and the dental premiums increase is approximately 2% overall.

Public charges for services are budgeted at \$9,602,528 or 6% of the revenue budget. Register of Deeds, Clerk of Courts, CWA 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 2006.

Fines, Forfeitures, Licenses and Permits account for 1% of the revenue budget which is \$1,158,070. This category includes fees for regulatory services and court fees.

The last category of revenues includes Other Financing Sources with amounts to \$17,337,869 or 11% 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, intergovernmental grants and aids, public charges for services, intergovernmental charges for services and miscellaneous revenues are up slightly over 2006. 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.

2007 BUDGET ASSUMPTIONS

The Finance and Property Committee discussed the following broad assumptions which establish a basic foundation for building the 2007 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 2007 Budget.

- The Finance Committee proposed reducing the levy rate to \$5.45 per thousand of valuation. This is a 4% decrease from the \$5.69 rate for 2006 and a decrease of 12% from the \$6.21 tax rate that was in effect for 1995-2001. The 2007 proposed \$5.46 levy rate, is the lowest tax rate in the past 17 years.
- The budget is presented using an estimated 2.5% increase in net new construction to cover the increase in County operations. If the County's net new construction increases over the estimated 2.5%, the Finance Committee will consider the use of any additional funding to maintain programs at current service levels, or fully fund the cost of Mount View Nursing Home.
- We are in year two of a state imposed levy freeze on local governments. This freeze adds another level of property tax levy caps on the County when completing its 2007 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 2007 to be \$43,080,195. 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 \$2.55 million for 2007 CIP projects including several large County highway projects. This allows the County to exceed the levy cap in 2007 for debt service payments made in 2007 and beyond. It is estimated that based on this authorization, the County will exceed the cap by \$3,500,000 in 2007.
- 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 4% and dental insurance is 2%. These increases may make it difficult to achieve a \$5.45 tax rate especially with a 2.5% increase in valuation.
- Because the State's budget problems include many unknown factors at this time, and the election of Governor is coming up a week before the 2007 budget is approved, 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 2007. 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 already reduced the number of state highway sections for winter maintenance from 18 to 16 sections.

- In order to maintain current operating programs the sales tax allocated to the operating budget will increase \$2.3 million over 2006, with the balance allowed to roll over into fund balance for use in the 2009 Capital Improvement Program. With the County starting to transport and house inmates in Shawano county due to jail overcrowding, and a promise to fully fund the annual cost of Mount View Nursing Home, the County will look to adding an additional \$2.3 in Sales Tax to offset the cost of the transport and housing inmates outside of Marathon County.
- Based on the 2007 CIP plan, the County will borrow up to \$3 million on a two year note to finance 2007 County Highway projects. The \$3.25 million levy used to fund the 2007 debt service requirements will be 19% higher than the debt levy budgeted in 2006. The following chart illustrates the planned borrowing and payments (principal and interest) for the next several years:

CIP Project Year	Debt Service Payment 2006	Debt Service Payment 2007	Debt Service Payment 2008	Debt Service Payment 2009	Total Debt Payments per Borrowing (principal and interest)
\$ 3,300,000 2006 CIP	\$2,725,000	\$ 700,000			\$3,425,000
\$ 2,950,000 2007 CIP		\$2,550,000	\$ 518,250		\$3,068,250
\$ 7,800,000 2008 CIP			\$4,095,000	\$4,145,000	\$8,240,000
\$20,000,000 2009 Jail				\$ 420,000	\$9,955,000 GO Bond-20 Years
Total Annual Debt Service Payments	\$2,725,000	\$3,250,000	\$4,613,250	\$4,565,000	

- The Capital Improvement Fund decreased \$3.5 million in fund balance appropriations that can be applied to capital projects for 2007. The CIP fund will be used for a wide variety of projects including the partial funding 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 have created a structure for developing this long range plan. 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 County's 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 2007 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 has been completed in Summer of 2006. Comprehensive Planning is a featured item on the County's website. For more information go to 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 2007 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.

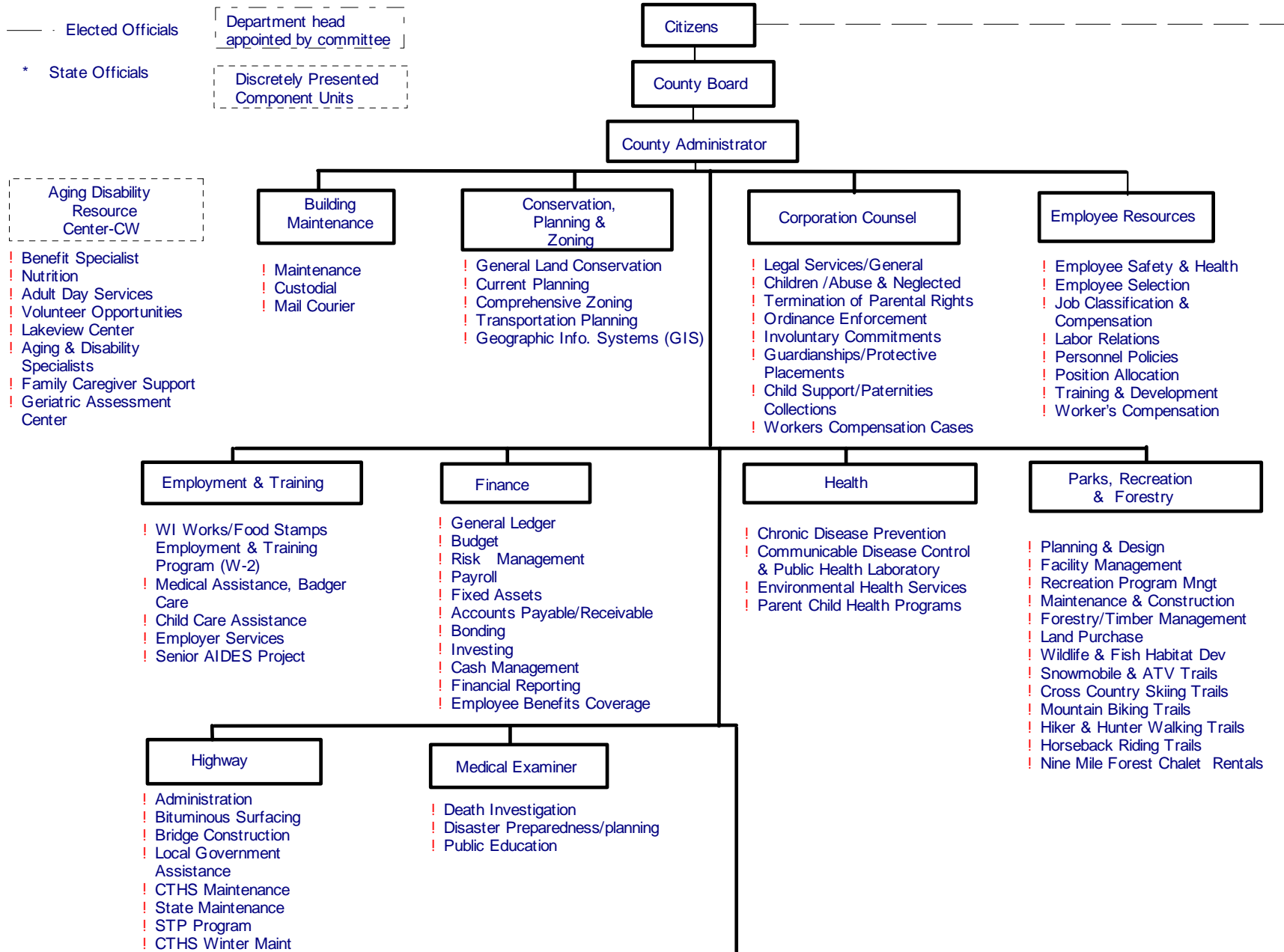
ORGANIZATION

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

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

See chart below.



Central Wisconsin Airport

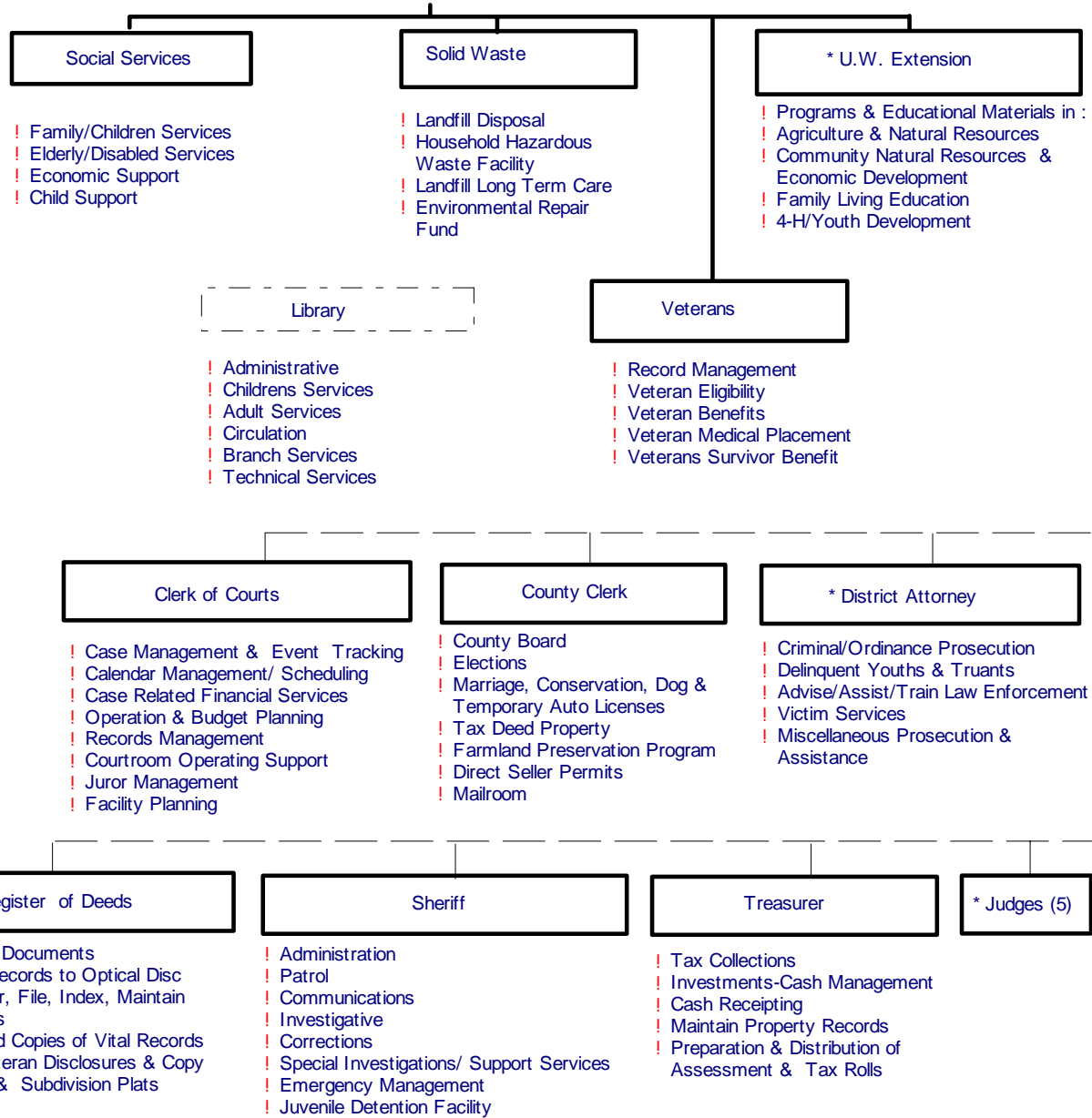
- ! Terminal Operations
- ! Airfield Operations
- ! Safety & Security Programs
- ! Air Traffic Control & Landing Air Operation & Maintenance
- ! Tenant Leasing
- ! Education Programs

Health Care Center

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

Special Education

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



BUDGET AND FINANCIAL POLICIES AND HIGHLIGHTS

EXPLANATION OF BUDGET PRESENTATIONS

The 2007 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-9 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 2004 through the 2007 Capital Improvement Program.

The Highway Road Improvement Fund will be used to account for the financial resources used for the acquisition or 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 four discretely presented component units that have their budgets approved in total by the their respective Boards first and then have it confirmed by the County Board. The remaining three discretely presented component units have their respective budgets approved by their Boards and only have the required subsidy approved by the County Board.

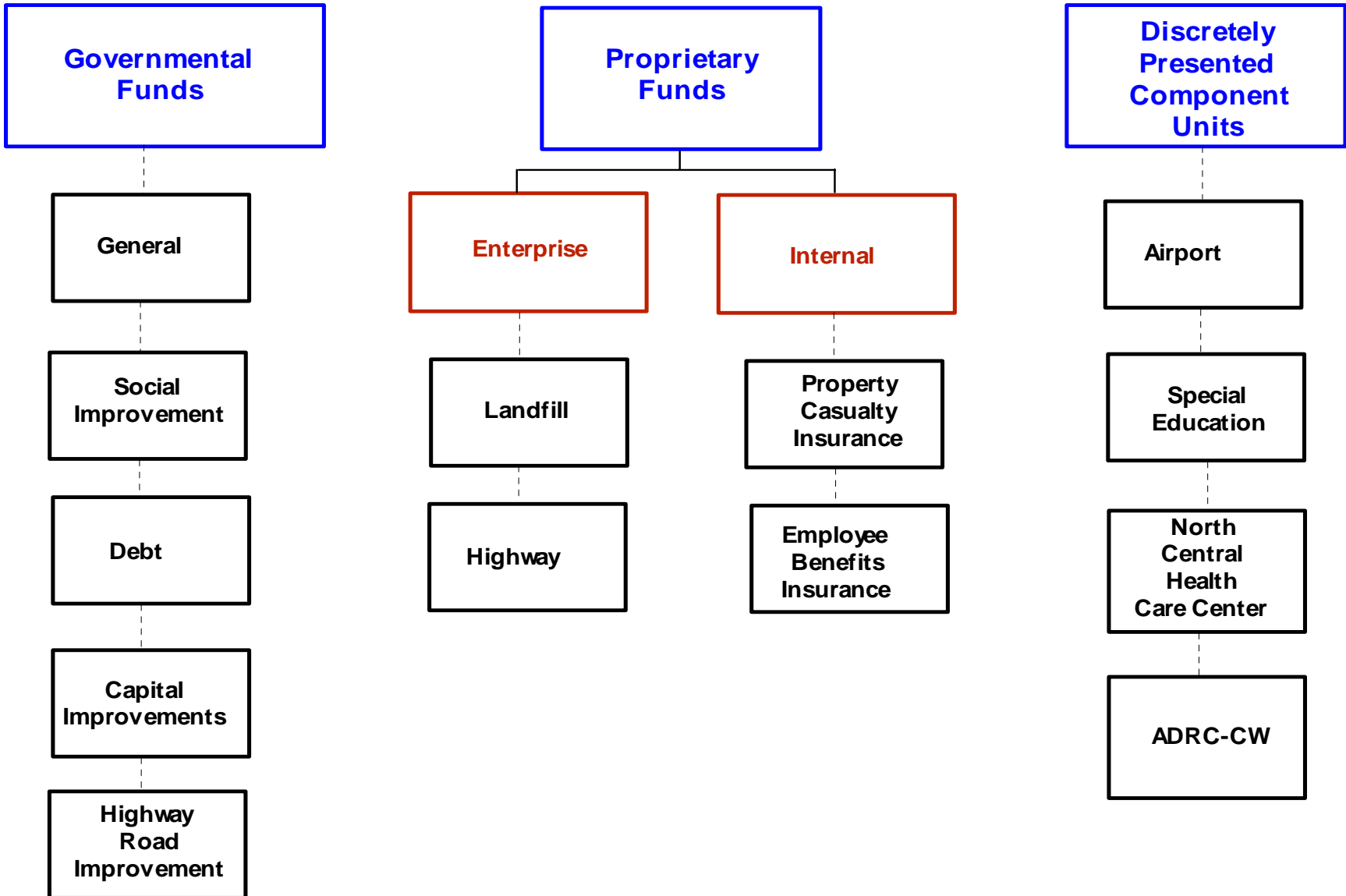
The Central Wisconsin Airport Board is jointly made up of members from both Portage County and Marathon County. They pass and approve the airport budget and it is presented to the County Administrator and Finance Director for inclusion in the larger County budget. The Central Wisconsin Airport provides 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.

The ADRC-CW was created by Marathon and Wood Counties to provide services to disabled and elderly citizens of the counties. The ADRC-CW passes and approves its budget and then each respective County board also must approve the budget. County share of expenses is based on its percentage of total equalized value. Marathon County accounts for its portion in the social improvement fund for the property tax levy portion of 2007.

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

2006

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 2007 budget requests to the County Administrator.

August & September

Department heads meet with the County Administrator and the Finance Director to balance their respective 2007 budgets.

October

October 9 & 10, 2006

The Finance Committee reviews the County Administrator's 2007 proposed budget.

October 23 & 24, 2006

The County Administrator in conjunction with the Finance Committee submits to the County Board of Supervisors a proposed budget for the 2007 fiscal year commencing the following January 1.

November

November 14, 2006

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

November 16, 2006

The second Thursday in November the County Board of Supervisors adopts the 2007 budget for all funds.

2006

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	29	30	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.

MAJOR GOVERNMENTAL FUNDS

The County reports the following major governmental funds:

General Fund – The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Social Improvement Fund – The Social Improvement Fund is used to account for resources legally restricted to support the various community service programs.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs, but excluded debt serviced by proprietary funds and discretely presented component units.

Capital Improvement Fund – The Capital Improvement Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities but excludes those projects financed by the Highway Road Improvement Fund, proprietary funds and discretely presented component units.

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

MAJOR ENTERPRISE FUNDS

The County reports the following major enterprise funds:

Landfill Fund – The Landfill Fund accounts for the operation of the County operated landfill.

County Highway Fund – The County Highway Fund accounts for the operation of the highway systems.

**MARATHON COUNTY
CONSOLIDATED REVENUES AND EXPENDITURES BY CATEGORY
2007 ADOPTED BUDGET**

	General Fund	Social Improvement	Debt Service	Capital Improvements	Highway Road Improvement	Enterprise	Internal	Discretely Presented Component Units	Agency Fund	All Funds
Beginning Fund Equity Expected 12/31/06	\$ 32,667,632	1,928,502	280,905	3,245,599	1,248,688	41,441,315	11,260,382	36,566,022	-	128,639,045
Revenues										
Taxes	\$ 39,339,270	7,302,724	3,248,800			8,252,009				58,142,803
Intergovernmental Grants & Aid	10,705,968	15,997,075				4,139,000		831,922	3,197,137	34,871,102
Licenses & Permits	258,670					8,200				266,870
Fines Forfeits & Penalties	891,200									891,200
Public Charges for Services	4,259,887	759,050	50,000			2,009,680	23,000	2,388,000	112,911	9,602,528
Intergovernmental Charges for Service	1,021,912					16,002,767	792,724	3,412,071	709,477	21,938,951
Miscellaneous Revenue	1,538,770					746,666	11,993,015	129,488	539,681	14,947,620
Other Financing Sources	77,645	336,127		4,145,962	2,550,000	2,701,569	5,000	415,845	386,645	10,618,793
Revenue Subtotal	\$ 58,093,322	24,394,976	3,298,800	4,145,962	2,550,000	33,859,891	12,813,739	7,177,326	4,945,851	151,279,867
Fund balance applied	\$ 4,385,630	1,232,933	15,000	1,000,000	-	-	91,527	564,428	-	7,289,518
Total Sources	\$ 62,478,952	25,627,909	3,313,800	5,145,962	2,550,000	33,859,891	12,905,266	7,741,754	4,945,851	158,569,385
Expenditures										
Personal Services	\$ 30,294,103	9,381,509			429,001	11,931,150	224,906	4,219,155	2,835,567	59,315,391
Contractual Services	8,191,675	1,735,776				1,526,824	547,500	1,682,926	1,166,759	14,851,460
Supplies & Expense	2,815,473	296,720				2,688,952	43,200	564,491	373,965	6,782,801
Building Materials	156,640				1,740,999	8,529,429		21,500	100	10,448,668
Fixed Charges	742,521	372,453			380,000	5,223,649	12,065,160	60,395	248,160	19,092,338
Debt Service			3,313,800					481,803		3,795,603
Grants, Contributions & Other	13,990,663	13,017,923				30,000			53,924	27,092,510
Capital Outlay	1,603,072			4,682,372		3,289,050	19,500	146,014	92,200	9,832,208
Other Financing Uses	4,684,805	823,528		463,590		640,837	5,000	565,470	175,176	7,358,406
Expenditure Subtotal	\$ 62,478,952	25,627,909	3,313,800	5,145,962	2,550,000	33,859,891	12,905,266	7,741,754	4,945,851	158,569,385
Total Uses	\$ 62,478,952	25,627,909	3,313,800	5,145,962	2,550,000	33,859,891	12,905,266	7,741,754	4,945,851	158,569,385
Ending Fund Equity Expected 12/31/07	\$ 28,282,002	695,569	265,905	2,245,599	1,248,688	41,441,315	11,168,855	36,001,594	-	121,349,527

- 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 2007 Capital Projects. \$3.5 million of the general fund balance and \$600 thousand of the social improvement fund balance are financing the 2007 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 2006 but will no be completed until 2007.

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
2005 EXISTING, 2006 EXPECTED AND 2007 PROPOSED FUND EQUITY
AS A RESULT OF EXPECTED AND PROPOSED FINANCIAL OPERATIONS

FUND#	FUND NAME	FUND EQUITY 12/31/2005	2006 EXPENDITURES & OTHER FINANCING USES	2006 REVENUES & OTHER FINANCING SOURCES	FUND EQUITY EXPECTED 12/31/2006	2007 EXPENDITURES & OTHER FINANCING USES	2007 REVENUES & OTHER FINANCING SOURCES	PROPOSED 12/31/2007 FUND EQUITY
100	GENERAL FUND	39,418,842	64,070,826	57,319,616	32,667,632	62,601,533	58,215,903	28,282,002
	SPECIAL REVENUE FUNDS							
175	Social Improvement	2,822,931	27,387,616	26,493,187	1,928,502	28,138,349	27,475,858	1,266,011
500	DEBT SERVICE FUND	229,476	2,840,000	2,891,429	280,905	3,313,800	3,298,800	265,905
	CAPITAL PROJECT FUNDS							
600	Capital Improvements	8,420,741	16,069,687	10,894,545	3,245,599	5,145,962	4,145,962	2,245,599
802	Highway Road Improvement Fund	734,488	585,800	1,100,000	1,248,688	2,550,000	2,550,000	1,248,688
	ENTERPRISE FUND							
750	Solid Waste	13,545,571	3,098,496	3,257,496	13,704,571	4,889,849	4,889,849	13,704,571
800	Highway	27,663,329	30,469,386	30,542,801	27,736,744	28,970,042	28,970,042	27,736,744
	INTERNAL FUNDS							
850	Insurance	3,578,241	795,953	880,662	3,662,950	825,446	825,446	3,662,950
875	Employee Benefits	7,651,224	12,062,140	12,008,348	7,597,432	12,079,820	11,988,293	7,505,905
	DISCRETELY PRESENTED COMPONENT UNIT							
700	Central Wisconsin Airport	34,693,314	3,556,780	4,304,349	35,440,883	3,682,273	3,117,845	34,876,455
945	Special Education	1,212,449	3,749,922	3,662,612	1,125,139	4,059,481	4,059,481	1,125,139
	AGENCY FUND							
960	ARDC -CW	0	0	0	0	4,059,481	4,059,481	0

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 (Section I)

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 (Section J)

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-76-06
Budget and Property Tax Levy Resolution**

WHEREAS, the Wisconsin Department of Revenue delivers the Statistical Report on Equalized Value of Marathon County for 2006 and the Marathon County Board of Supervisors accepted the report on Thursday, November 16, 2006 which sets the Equalized Value of Marathon County for taxing purposes at \$8,488,768,750; 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 2007 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 2007 budget for the fiscal year beginning January 1, 2007:

<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	42,828,148		0	0
II. Special Purpose Levy	250,000		0	0
III. Debt Levy	3,248,800		0	0

Budget Changes to Capital Improvement Plan

Budget Changes from Separate Resolutions

0 0

#R-76a-06: Increasing 2007 Sheriff Department expenditures as follows: The sum of \$21,900 be added to the 101 215 9 1110 Administration-Sheriff Salaries-Permanent-Regular and a \$328,100 by 101 177 9 2190 Alternative Coordinator Other Professional Services; to be offset by 2007 reduction in expenditures as follows: \$350,000 reduction in 101 902 9 2190 Jail-Transport Inmate Transition.

#R-76b-06: Changing 2007 CIP expenditures as follows: Adding \$180,000 to 607-992-9-8251 Humane Society Building and eliminating \$180,000 from 607-991-9-8182 NCHC Dish Machine Replacement, and in the event that \$70,000 is not available from the Bike/Ped Bridge project, the County Board shall agree to transfer \$70,000 from the Contingent Fund to the Humane Society Building Project.

Budget Changes to Non-tax Levy Department

Special Education (School fiscal period July 1, 2006 through June 30, 2007)

Revenues	- 0 -	4,059,481	None	None
Expenditures	- 0 -	4,059,481	None	None

AND, BE IT FURTHER RESOLVED that the Marathon County Board of Supervisors does hereby adopt the 2007 Marathon County Budget of \$156,256,555 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 \$46,326,948 in support of the 2007 budget and that the County Clerk is hereby directed to levy the required taxes against all the taxable property in Marathon County for every appropriation named therein except as otherwise provided and to levy special assessments and charges against the respective municipalities as provided by law; and

BE IT 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 \$3,345,683 for County library operations budget and \$338,301 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 \$11,734,944 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 16, 2006.

FINANCE AND PROPERTY COMMITTEE

_____	_____
_____	_____
_____	_____
_____	_____

Fiscal Impact: This sets the 2007 Budget.

**MARATHON COUNTY
2006-2007
REVENUE BUDGET SUMMARY BY FUND/
DISCRETELY PRESENTED COMPONENT UNITS**

2005 Actual	Excluding Tax Levy			2006 Tax Levy	Fund	Excluding Tax Levy			2007 Tax Levy	Tax Levy Percent Increase (Decrease)	Tax Levy Dollar Increase (Decrease)
	2006 Adopted	2006 Modified	2006 Estimate			2007 Requested	2007 Recommended	2007 Adopted			
\$ 57,671,108	34,088,008	38,419,333	39,403,156	26,537,968	General	\$ 31,253,643	34,955,537	34,955,537	27,523,415	3.71%	\$ 985,447
25,811,985	19,846,701	20,310,498	20,989,103	6,952,010	Social Improvement	20,941,381	20,958,206	18,325,185	7,302,724	5.04%	350,714
3,740,714	50,000	106,819	203,248	2,725,000	Debt	65,000	65,000	65,000	3,248,800	19.22%	523,800
8,514,557	7,831,138	19,471,046	19,963,153	-	Capital Improvements	5,145,962	5,145,962	5,145,962	-	0.00%	-
2,703,578	2,933,530	3,171,160	3,257,496	-	Solid Waste	4,889,849	4,889,849	4,889,849	-	0.00%	-
19,887,643	20,450,155	22,640,155	22,397,495	8,145,306	County Highway	20,318,033	20,718,033	20,718,033	8,252,009	1.31%	106,703
2,016,861	1,050,000	1,100,000	1,100,000	-	Highway Road Improvement	-	2,550,000	2,550,000	-	0.00%	-
1,062,368	775,513	844,113	949,262	-	Property & Casualty	825,446	825,446	825,446	-	0.00%	-
10,052,814	12,020,440	12,020,440	12,099,875	-	Employee Benefits Insurance	12,079,820	12,079,820	12,079,820	-	0.00%	-
					Discretely Presented Component Units						
8,035,667	3,434,849	3,579,783	4,143,674	-	Central Wisconsin Airport	3,754,128	3,682,273	3,682,273	-	0.00%	-
3,472,939	3,861,950	3,861,950	3,662,612	-	Special Education	4,059,481	4,059,481	4,059,481	-	0.00%	-
					Agency Fund						
-	-	-	-	-	ADRC - CW	-	-	4,945,851	-	0.00%	-
\$ 142,970,234	106,342,284	125,525,297	128,169,074	44,360,284	GRAND TOTAL	\$ 103,332,743	109,929,607	112,242,437	46,326,948	4.43%	\$ 1,966,664

**MARATHON COUNTY
2007
REVENUE BUDGET CATEGORY BY FUND/
DISCRETELY PRESENTED COMPONENT UNITS**

Fund	Taxes	Intergov't Grants & Aid	Licenses & permits	Fines & Forfeits & Penalties	Public Charges for Services	Intergov't Charges for services	Miscellaneous Revenue	Other Financing Sources	Total Adopted Budget
General	\$ 39,339,270	10,705,968	258,670	891,200	4,259,887	1,021,912	1,538,770	4,463,275	62,478,952
Social Improvement	7,302,724	15,997,075	-	-	759,050	-	570,442	998,618	25,627,909
Debt	3,248,800	-	-	-	50,000	-	-	15,000	3,313,800
Capital Improvements	-	-	-	-	-	-	-	5,145,962	5,145,962
Solid Waste	-	22,000	-	-	2,009,680	-	556,600	2,301,569	4,889,849
County Highway	8,252,009	4,117,000	8,200	-	-	16,002,767	190,066	400,000	28,970,042
Highway Road Improvement	-	-	-	-	-	-	-	2,550,000	2,550,000
Property & Casualty	-	-	-	-	-	792,724	32,722	-	825,446
Employee Benefits Insurance	-	-	-	-	23,000	-	11,960,293	96,527	12,079,820
Discretely Presented Component Units									
Central Wisconsin Airport	-	-	-	-	2,388,000	314,000	-	980,273	3,682,273
Special Education	-	831,922	-	-	-	3,098,071	129,488	-	4,059,481
Agency Fund									
ADRC - CW	-	3,197,137	-	-	112,911	709,477	539,681	386,645	4,945,851
TOTAL	\$ 58,142,803	34,871,102	266,870	891,200	9,602,528	21,938,951	15,518,062	17,337,869	158,569,385

MARATHON COUNTY
2007
REVENUE BUDGET SUMMARY BY FUND AND DEPARTMENT/
DISCRETELY PRESENTED COMPONENT UNITS

Department	General	Social Improvement	Debt	Capital Improvements	Solid Waste	Highway Road Improvement	County Highway	Property & Casualty Insurance	Employee Benefit Insuranc	Central Wisconsin Airport	Special Education	ADRC-CW	TOTAL
Administrator	\$ 183,272												183,272
Aging & Disability Resource Center		958,406										4,945,851	5,904,257
Building Maintenance	36,800												36,800
Capital Improvements	3,439,767			1,000,000									4,439,767
Clerk of Courts	1,943,000												1,943,000
Conservation, Planning & Zoning	2,983,472												2,983,472
Contingency													-
Corporation Counsel	227,196												227,196
County Board													-
County Clerk	295,250												295,250
Debt Service			3,313,800										3,313,800
District Attorney	326,023												326,023
Employee Resources	252,000												252,000
Employment & Training		2,343,694											2,343,694
Finance	54,000												54,000
Health	1,979,433												1,979,433
Highway						2,550,000	28,570,042						31,120,042
Insurance								825,446	12,079,820				12,905,266
Library	173,916												173,916
Medical Examiner	35,200												35,200
Park, Recreation & Forestry	1,411,497												1,411,497
Register of Deeds	832,705												832,705
Sheriff	877,028												877,028
Adult Correction Facility	662,804												662,804
Juvenile Detention Center	298,500												298,500
Shelter Home	123,380												123,380
Snowmobile/Cross County Ski	441,740												441,740
Social Services		22,325,809											22,325,809
Solid Waste					4,889,849								4,889,849
Support Other Agencies													-
Transfer Between Funds	63,590			4,145,962			400,000						4,609,552
Treasurer	45,771,884												45,771,884
UW Extension	49,595												49,595
Veterans Administration	16,900												16,900
Central Wisconsin Airport										3,200,470			3,200,470
Central Wisconsin Airport-Debt										481,803			481,803
Special Education											4,059,481		4,059,481
TOTALS	\$ 62,478,952	25,627,909	3,313,800	5,145,962	4,889,849	2,550,000	28,970,042	825,446	12,079,820	3,682,273	4,059,481	4,945,851	158,569,385

**MARATHON COUNTY
2006-2007
EXPENSE BUDGET - SUMMARY BY FUND/
DISCRETELY PRESENTED COMPONENT UNITS**

2005 Actual	2006 Adopted	2006 Modified	2006 Estimate	Fund	2007 Requested	2007 Recommended	2007 Adopted	Percent Increase (Decrease)	Dollar Increase (Decrease)
\$ 57,837,988	60,625,976	64,957,301	64,070,826	General	\$ 60,604,226	62,601,533	62,478,952	3.06%	\$ 1,852,976
41,661,485	26,798,711	27,262,508	27,387,616	Social Improvement	28,417,229	28,138,349	25,627,909	-4.37%	(1,170,802)
3,671,063	2,775,000	2,831,819	2,840,000	Debt	763,800	3,313,800	3,313,800	19.42%	538,800
6,779,412	7,831,138	19,471,046	16,069,687	Capital Improvements	5,145,962	5,145,962	5,145,962	-34.29%	(2,685,176)
3,012,250	2,933,530	3,171,160	3,098,496	Solid Waste	4,889,849	4,889,849	4,889,849	66.69%	1,956,319
16,728,512	28,595,461	30,785,461	30,469,386	County Highway	30,870,042	28,970,042	28,970,042	1.31%	374,581
3,185,008	1,050,000	1,100,000	585,800	Highway Road Improvement	1,800,000	2,550,000	2,550,000	142.86%	1,500,000
1,196,713	775,513	844,113	795,953	Property & Casualty	825,446	825,446	825,446	6.44%	49,933
9,387,963	12,020,440	12,020,440	12,062,140	Employee Benefits Insurance	12,079,820	12,079,820	12,079,820	0.49%	59,380
				Discretely Presented Component Units					
4,688,654	3,434,849	3,579,783	3,627,651	Central Wisconsin Airport	3,754,128	3,682,273	3,682,273	7.20%	247,424
3,820,367	3,861,950	3,861,950	3,749,922	Special Education	4,059,481	4,059,481	4,059,481	5.11%	197,531
Agency Fund									
-	-	-	-	ADRC - CW	-	-	4,945,851	0.00%	4,945,851
\$ 151,969,415	150,702,568	169,885,581	164,757,477	GRAND TOTAL	\$ 153,209,983	156,256,555	158,569,385	5.22%	\$ 7,866,817

**MARATHON COUNTY
2007
EXPENSE BUDGET - ACTIVITY BY FUND/
DISCRETELY PRESENTED COMPONENT UNITS**

Fund	General Government	Public Safety	Transportation	Health	Social Services	Leisure Activities & Education	Conservation & Economic Development	Debt Service	Capital Outlay	Other Financing Uses	Total Adopted Budget
General	\$ 28,052,493	17,575,975	-	4,423,915	212,758	7,305,661	1,179,793	-	225,000	3,503,357	62,478,952
Social Improvement	-	-	-	-	22,641,610	-	2,162,971	-	-	823,328	25,627,909
Debt	-	-	-	-	-	-	-	3,313,800	-	-	3,313,800
Capital Improvements	-	-	-	-	-	-	-	-	4,682,372	463,590	5,145,962
Solid Waste	-	-	-	4,808,224	-	-	-	-	-	81,625	4,889,849
County Highway	-	-	28,970,042	-	-	-	-	-	-	-	28,970,042
Highway Road Improvement	-	-	2,550,000	-	-	-	-	-	-	-	2,550,000
Property & Casualty	825,446	-	-	-	-	-	-	-	-	-	825,446
Employee Benefits Insurance	12,074,820	-	-	-	-	-	-	-	-	5,000	12,079,820
Discretely Presented Component Units											
Central Wisconsin Airport	-	-	2,784,625	-	-	-	-	481,803	-	415,845	3,682,273
Special Education	-	-	-	-	-	4,059,481	-	-	-	-	4,059,481
Agency Fund											
ADRC - CW					4,945,851						4,945,851
TOTAL	\$ 40,952,759	17,575,975	34,304,667	9,232,139	27,800,219	11,365,142	3,342,764	3,795,603	4,907,372	5,292,745	158,569,385

MARATHON COUNTY
2007
EXPENSE BUDGET SUMMARY BY FUND AND DEPARTMENT/
DISCRETELY PRESENTED COMPONENT UNITS

Department	General	Social Improvement	Debt	Capital Improvements	Solid Waste	Highway Road Improvement	County Highway	Property & Casualty Insurance	Employee Benefit Insuranc	Central Wisconsin Airport	Special Education	ADRC-CW	TOTAL
Administrator	\$ 1,435,293												1,435,293
Aging & Disability Resource Center		958,406										4,945,851	5,904,257
Building Maintenance	2,214,280												2,214,280
Capital Improvements	225,000			4,682,372									4,907,372
Clerk of Courts	2,759,120												2,759,120
Conservation, Planning & Zoning	4,078,954												4,078,954
Contingency	700,000												700,000
Corporation Counsel	528,493												528,493
County Board	364,989												364,989
County Clerk	716,978												716,978
Debt Service			3,313,800										3,313,800
District Attorney	898,285												898,285
Employee Resources	798,400												798,400
Employment & Training		2,343,694											2,343,694
Finance	561,373												561,373
Health	4,423,915												4,423,915
Highway						2,550,000	28,970,042						31,520,042
Insurance	420,369							825,446	12,079,820				13,325,635
Library	3,519,599												3,519,599
Medical Examiner	169,861												169,861
Park, Recreation & Forestry	3,128,721												3,128,721
Register of Deeds	670,823												670,823
Sheriff	10,272,370												10,272,370
Adult Correction Facility	4,770,668												4,770,668
Juvenile Detention Center	1,005,503												1,005,503
Shelter Home	518,847												518,847
Snowmobile/Cross County Ski	473,898												473,898
Social Services		21,683,204											21,683,204
Solid Waste					4,889,849								4,889,849
Support Other Agencies	13,134,154												13,134,154
Transfer Between Funds	3,503,357	642,605		463,590									4,609,552
Treasurer	589,119												589,119
UW Extension	383,825												383,825
Veterans Administration	212,758												212,758
Central Wisconsin Airport										3,200,470			3,200,470
Central Wisconsin Airport-Debt										481,803			481,803
Special Education											4,059,481		4,059,481
TOTALS	\$ 62,478,952	25,627,909	3,313,800	5,145,962	4,889,849	2,550,000	28,970,042	825,446	12,079,820	3,682,273	4,059,481	4,945,851	158,569,385

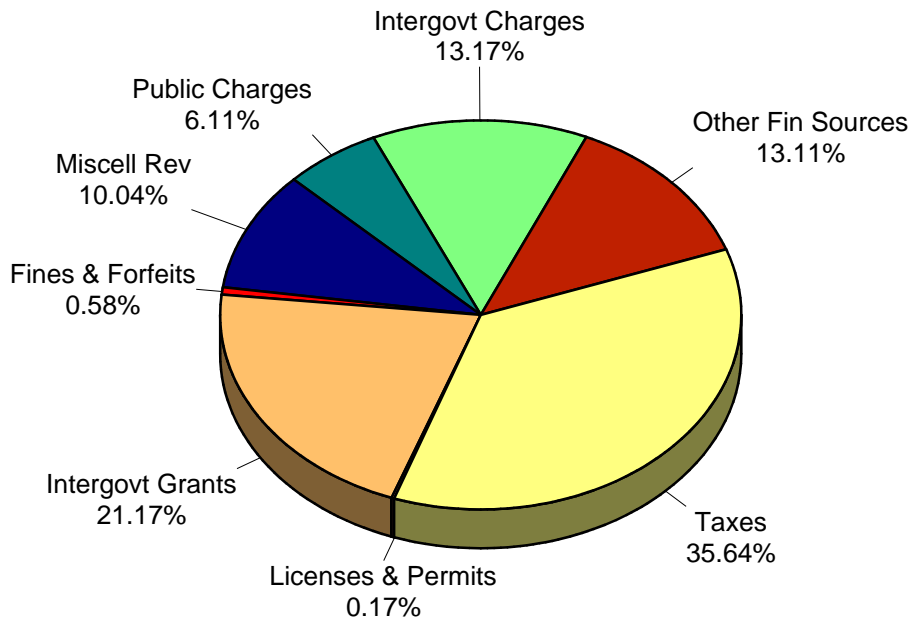
**MARATHON COUNTY
1997-2007
REVENUE BUDGET HISTORY BY CATEGORY**

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
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
2007	58,142,803	34,871,102	266,870	891,200	9,602,528	21,938,951	15,518,062	17,337,869	158,569,385

MARATHON COUNTY

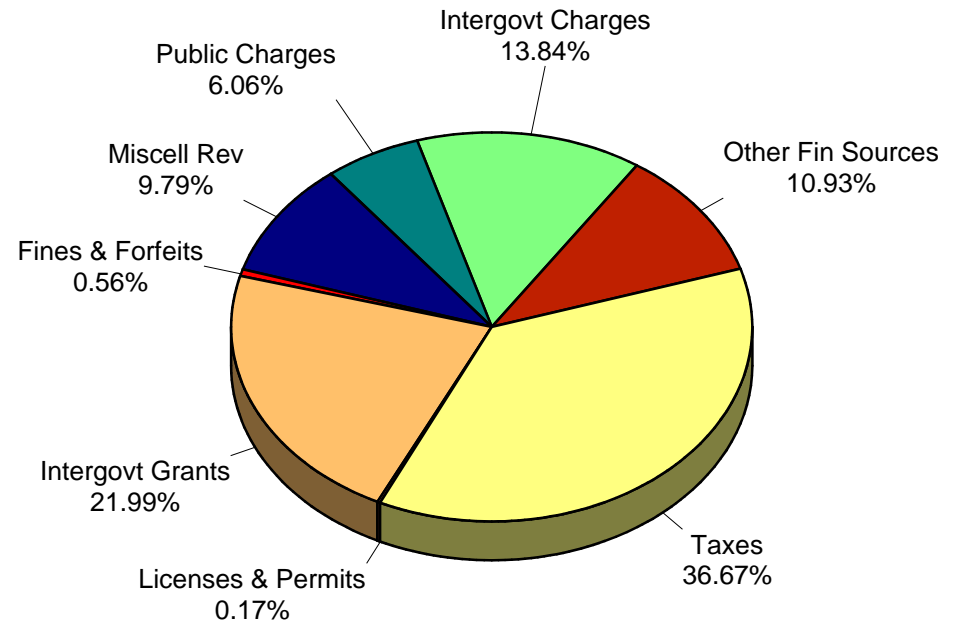
Revenue Budget by Category

ADOPTED 2006



\$150,702,568

ADOPTED 2007



\$158,569,385

**MARATHON COUNTY
2006-2007
REVENUE BUDGET BY CATEGORY IN CLASS**

2005 Actual	2006			Account Name	2007			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
Taxes									
\$ 42,729,232	44,360,284	44,360,284	45,697,019	Real & Personal Property	\$ 49,877,240	46,326,948	46,326,948	4.43%	\$ 1,966,664
11,672,956	9,010,150	9,010,150	9,010,450	Retail Sales & Use	7,825,150	11,437,855	11,437,855	26.94%	2,427,705
76,501	46,760	46,760	62,430	Other Taxes	48,000	48,000	48,000	2.65%	1,240
934,876	300,000	380,000	450,000	Interest & Penalties on Taxes	330,000	330,000	330,000	10.00%	30,000
55,413,565	53,717,194	53,797,194	55,219,899	Taxes	58,080,390	58,142,803	58,142,803	8.24%	4,425,609
Intergovernmental Grants and Aids									
7,484,476	5,892,191	5,892,191	5,983,957	State Shared Taxes	5,892,191	5,892,191	5,892,191	0.00%	-
4,366,747	3,737,787	4,658,200	4,305,447	Federal Grants	3,454,819	3,454,819	2,557,275	-31.58%	(1,180,512)
24,807,876	22,016,054	24,182,116	24,390,145	State Grants	23,883,347	23,925,774	24,247,317	10.13%	2,231,263
401,924	257,985	441,509	274,853	Grant from Other Local Govern	286,257	286,257	2,174,319	742.81%	1,916,334
37,061,023	31,904,017	35,174,016	34,954,402	Intergovernmental Grants and Aids	33,516,614	33,559,041	34,871,102	9.30%	2,967,085
Licenses and Permits									
14,473	15,455	15,455	23,200	Licenses	28,670	28,670	28,670	85.51%	13,215
265,247	238,900	238,900	242,150	Permits	238,200	238,200	238,200	-0.29%	(700)
279,720	254,355	254,355	265,350	Licenses and Permits	266,870	266,870	266,870	4.92%	12,515
Fines Forfeits & Penalties									
774,035	878,800	878,800	840,249	Law & Ordinance Violations	891,200	891,200	891,200	1.41%	12,400
774,035	878,800	878,800	840,249	Fines Forfeits & Penalties	891,200	891,200	891,200	1.41%	12,400
Public Charges for Services									
1,584,256	1,369,300	1,372,900	1,563,580	General Government	1,443,750	1,468,950	1,468,950	7.28%	99,650
1,275,681	1,362,684	1,362,684	1,193,429	Public Safety	1,179,884	1,179,884	1,179,884	-13.41%	(182,800)
2,682,577	2,238,712	2,238,712	2,716,740	Other Transportation	2,343,576	2,392,550	2,395,550	7.01%	156,838
2,224,973	2,404,753	2,406,585	2,092,174	Health	2,533,374	2,533,374	2,533,374	5.35%	128,621
781,716	710,167	710,167	863,435	Social Services	745,926	745,926	848,911	19.54%	138,744
107,497	79,264	79,264	79,264	Culture	79,264	79,264	79,264	0.00%	-
147,927	157,400	157,400	165,300	Recreation	165,500	165,500	165,500	5.15%	8,100
464,015	497,761	497,761	487,452	Public Areas	515,100	515,100	515,100	3.48%	17,339
42,010	17,400	17,400	18,200	Education	22,595	22,595	22,595	29.86%	5,195
490,713	367,750	387,750	551,078	Conservation	367,750	390,750	390,750	6.25%	23,000
2,645	2,500	2,500	2,500	Economic Environment	2,650	2,650	2,650	6.00%	150
9,804,010	9,207,691	9,233,123	9,733,152	Public Charges for Services	9,399,369	9,496,543	9,602,528	4.29%	394,837

2005 Actual	2006			Account Name	2007			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
Intergov't Charges For Services									
\$ 3,615,630	6,858,499	6,858,499	6,687,999	State and Federal	\$ 7,487,779	7,487,779	7,487,779	9.18%	\$ 629,280
937,786	9,030,314	9,049,774	9,152,043	Outside Districts	9,469,663	9,538,663	10,248,140	13.49%	1,217,826
2,433,650	2,894,761	2,894,761	2,603,791	Schools & Special Districts	3,098,071	3,098,071	3,098,071	7.02%	203,310
745,858	1,069,054	1,069,054	1,068,245	Local Departments	1,104,961	1,104,961	1,104,961	3.36%	35,907
7,732,924	19,852,628	19,872,088	19,512,078	Intergov't Charges For Services	21,160,474	21,229,474	21,938,951	10.51%	2,086,323
Miscellaneous Revenue									
3,322,718	1,699,399	1,699,399	4,457,235	Interest & Dividends	1,855,970	1,971,596	1,971,146	15.99%	271,747
388,028	660,959	680,959	660,169	Rent	1,013,837	745,733	511,637	-22.59%	(149,322)
359,324	148,000	153,000	211,796	Property Sales & Loss Comp	143,200	143,200	143,200	-3.24%	(4,800)
10,548,217	12,629,489	12,738,319	12,899,466	Other Miscellaneous Revenue	12,832,535	12,838,985	12,892,079	2.08%	262,590
4,528,612	-	-	-	Non-Operating Revenue	-	-	-	0.00%	-
19,146,899	15,137,847	15,271,677	18,228,666	Miscellaneous Revenue	15,845,542	15,699,514	15,518,062	2.51%	380,215
Other Financing Sources									
1,190,594	14,055	3,354,055	3,354,055	Gen Obligation Long-Term Debt	14,055	2,564,055	2,564,055	18143.01%	2,550,000
11,567,464	8,335,899	10,435,665	10,255,231	Transfers From Other Funds	4,820,751	5,292,746	5,302,796	-36.39%	(3,033,103)
-	11,400,082	21,614,608	21,503,011	Transfers From Fund Balances	9,214,718	9,114,309	9,471,018	-16.92%	(1,929,064)
12,758,058	19,750,036	35,404,328	35,112,297	Other Financing Sources	14,049,524	16,971,110	17,337,869	-12.21%	(2,412,167)
\$ 142,970,234	150,702,568	169,885,581	173,866,093	GRAND TOTAL	\$ 153,209,983	156,256,555	158,569,385	5.22%	\$ 7,866,817

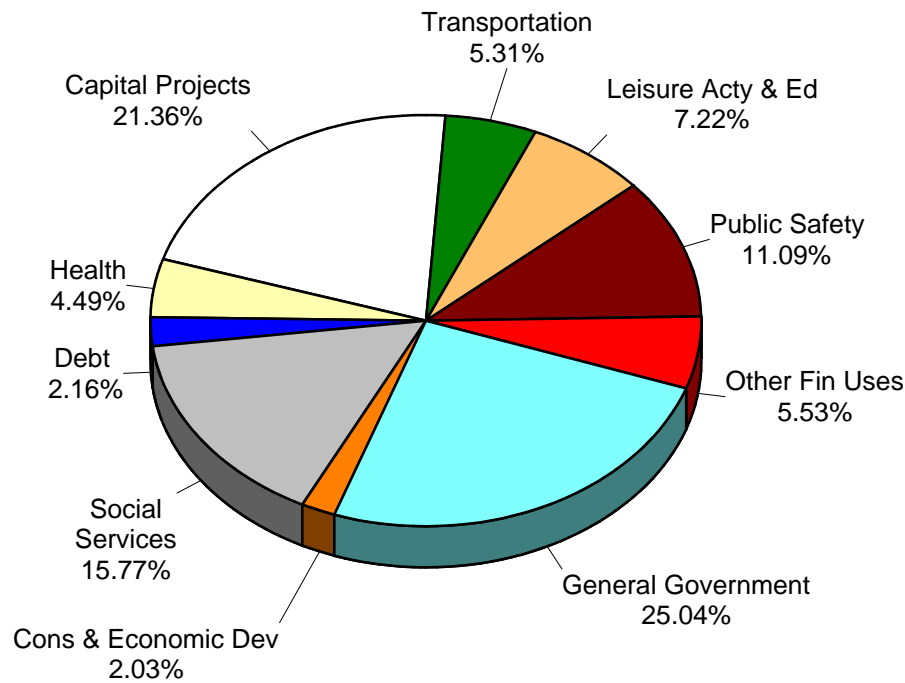
**MARATHON COUNTY
1997-2007
EXPENSE BUDGET HISTORY BY ACTIVITY**

Fund	General Government	Public Safety	Transportation	Health	Social Services	Leisure Activities & Education	Conservation & Economic Development	Debt Service	Capital Outlay	Other Financing Uses	Total Adopted Budget
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
2007	40,952,759	17,575,975	34,304,667	9,232,139	27,800,219	11,365,142	3,342,764	3,795,603	4,907,372	5,292,745	158,569,385

MARATHON COUNTY

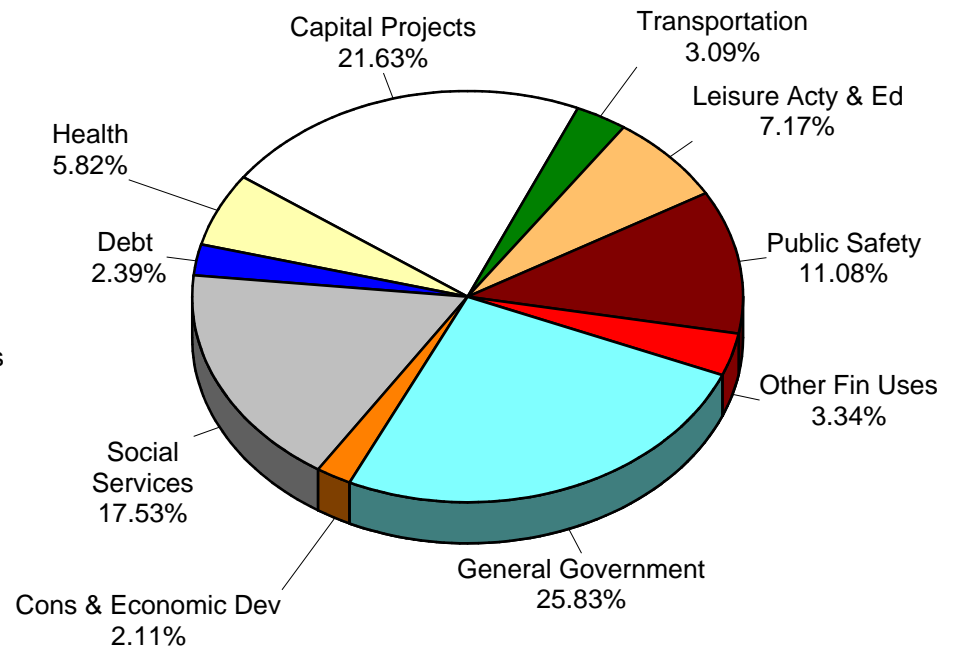
Expense Budget by Activity

ADOPTED 2006



\$150,702,568

ADOPTED 2007



\$158,569,385

MARATHON COUNTY
2006-2007
EXPENSE BUDGET BY AGENCY WITHIN ACTIVITY

2005 Actual	2006			Account Name	2007			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
General Government									
\$ 377,744	356,745	356,745	356,745	Legislative	\$ 364,989	364,989	364,989	2.31%	\$ 8,244
2,849,507	2,807,362	2,812,872	2,819,043	Judicial	2,926,517	2,928,981	2,928,981	4.33%	121,619
318,926	330,807	533,227	535,142	Executive	424,356	426,706	426,706	28.99%	95,899
976,311	2,203,905	2,143,155	2,172,813	General Administration	2,292,378	2,215,378	2,215,378	0.52%	11,473
22,215,724	25,272,406	25,403,921	25,345,713	Financial Administration	25,679,325	27,727,862	27,605,281	9.23%	2,332,875
1,174,557	1,360,915	1,420,306	1,420,534	Legal	1,415,253	1,426,778	1,426,778	4.84%	65,863
707,942	653,966	653,966	616,543	Property Records and Control	670,823	670,823	670,823	2.58%	16,857
2,029,679	2,603,005	3,588,207	3,332,923	Conservation Planning Zoning	3,099,543	3,099,543	3,099,543	19.08%	496,538
1,679,129	2,150,340	2,281,200	2,265,242	Other General Government	2,236,120	2,214,280	2,214,280	2.97%	63,940
32,329,519	37,739,451	39,193,599	38,864,698	General Government	39,109,304	41,075,340	40,952,759	8.51%	3,213,308
Public Safety									
9,952,973	9,817,194	10,310,407	10,309,264	Sheriff	10,322,599	10,034,873	10,056,773	2.44%	239,579
441,831	213,630	315,584	415,584	Emergency Ser & Disaster Ctrl	218,497	215,597	215,597	0.92%	1,967
4,736,451	5,210,308	5,198,957	5,210,308	Corrections - Adult	5,451,155	5,801,155	5,779,255	10.92%	568,947
928,511	983,611	983,611	983,611	Corrections - Juvenile - Sheriff	1,012,203	1,005,503	1,005,503	2.23%	21,892
471,756	490,561	501,241	502,615	Shelter Home - Sheriff	522,047	518,847	518,847	5.77%	28,286
16,531,522	16,715,304	17,309,800	17,421,382	Public Safety	17,526,501	17,575,975	17,575,975	5.15%	860,671
Transportation									
18,381,305	29,645,461	31,885,461	31,055,186	Highway	32,670,042	31,520,042	31,520,042	6.32%	1,874,581
3,718,948	2,542,654	2,766,056	2,813,924	Central Wisconsin Airport	2,856,480	2,784,625	2,784,625	9.52%	241,971
22,100,253	32,188,115	34,651,517	33,869,110	Transportation	35,526,522	34,304,667	34,304,667	6.58%	2,116,552
Health									
3,970,047	3,938,636	5,190,373	5,193,362	General Health	4,423,915	4,423,915	4,423,915	12.32%	485,279
2,524,569	2,821,160	3,058,790	2,568,930	Sanitation	4,808,224	4,808,224	4,808,224	70.43%	1,987,064
6,494,616	6,759,796	8,249,163	7,762,292	Health	9,232,139	9,232,139	9,232,139	36.57%	2,472,343

2005 Actual	2006			Account Name	2007			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
Social Services									
\$ 36,759,853	21,120,942	21,276,058	21,683,429	Provided Serv/Admin-Soc Ser	\$ 21,978,909	21,683,204	21,683,204	2.66%	\$ 562,262
195,343	205,698	213,650	205,698	Veterans	212,758	212,758	212,758	3.43%	7,060
2,457,782	2,443,412	2,665,593	2,469,830	Older Americans	3,468,846	3,468,846	5,904,257	141.64%	3,460,845
39,412,978	23,770,052	24,155,301	24,358,957	Social Services	25,660,513	25,364,808	27,800,219	16.95%	4,030,167
Leisure Activities & Education									
3,226,159	3,440,814	3,615,040	3,526,532	Library	3,527,210	3,519,599	3,519,599	2.29%	78,785
2,930,933	3,198,282	3,579,337	3,187,904	Public Areas	3,511,675	3,402,237	3,402,237	6.38%	203,955
372,103	374,117	392,977	386,814	University Extension Program	384,979	383,825	383,825	2.59%	9,708
3,820,367	3,861,950	3,861,950	3,749,922	Special Education	4,059,481	4,059,481	4,059,481	5.11%	197,531
10,349,562	10,875,163	11,449,304	10,851,172	Leisure Activities & Education	11,483,345	11,365,142	11,365,142	4.51%	489,979
Conservation & Economic Development									
1,599	489,475	489,475	466,321	Forest Resources	200,382	200,382	200,382	-59.06%	(289,093)
1,079,965	648,473	903,773	742,378	Agricultural Resources	979,411	979,411	979,411	51.03%	330,938
386,719	-	6,000	6,000	Economic Training	-	-	-	0.00%	-
1,895,821	1,922,612	2,009,112	1,922,612	Employment & Training	2,154,551	2,162,971	2,162,971	12.50%	240,359
3,364,104	3,060,560	3,408,360	3,137,311	Conservation & Ec Develop	3,334,344	3,342,764	3,342,764	9.22%	282,204
Debt Service									
4,037,753	3,252,090	3,269,675	3,277,856	Debt Redemption	1,245,603	3,795,603	3,795,603	16.71%	543,513
4,037,753	3,252,090	3,269,675	3,277,856	Debt Service	1,245,603	3,795,603	3,795,603	16.71%	543,513
Capital Projects									
5,781,646	8,006,138	17,773,197	14,371,838	Capital Projects	5,270,962	4,907,372	4,907,372	-38.70%	(3,098,766)
5,781,646	8,006,138	17,773,197	14,371,838	Capital Projects	5,270,962	4,907,372	4,907,372	-38.70%	(3,098,766)
Other Financing Uses									
11,567,464	8,335,899	10,425,665	10,842,861	Transfers to Other Funds	4,820,750	5,292,745	5,292,745	-36.51%	(3,043,154)
11,567,464	8,335,899	10,425,665	10,842,861	Other Financing Uses	4,820,750	5,292,745	5,292,745	-36.51%	(3,043,154)
\$ 151,969,417	150,702,568	169,885,581	164,757,477	Grand Total	\$ 153,209,983	156,256,555	158,569,385	5.22%	\$ 7,866,817

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

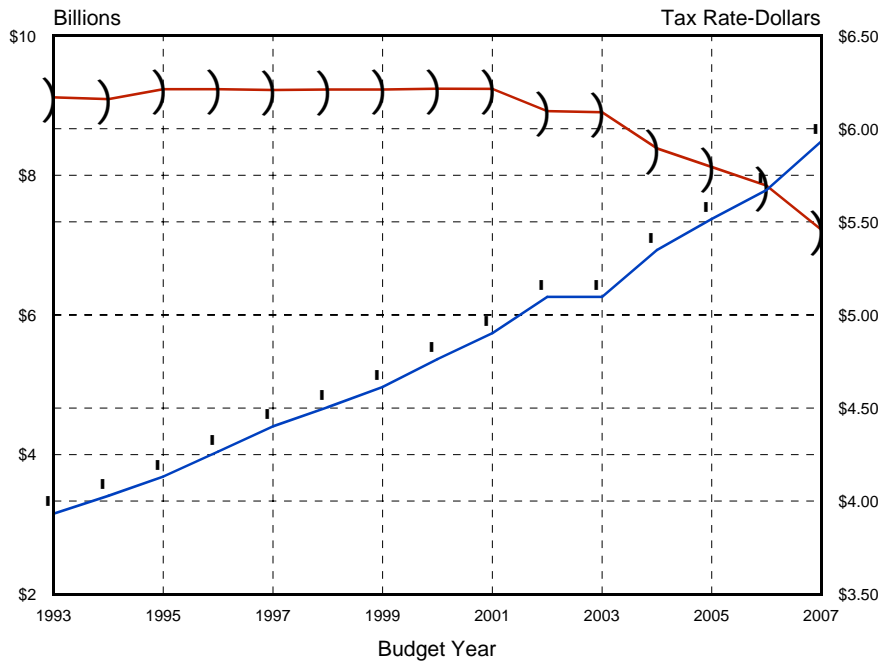
Levy Year	Settle-ment Year	Total Equalized Value (A)	Percent Change	Value of Tax Increment District (TID)	Total Equalized Value Minus TIDS (B)	Percent Change	Total Tax Levy	Percent Change	Tax Rates	Percent Change
1992	1993	3,214,374,900	5.83%	60,273,560	3,154,101,340	5.82%	19,456,563	8.62%	6.1686	2.64%
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%
2006	2007	8,951,412,200	9.87%	462,643,450	8,488,768,750	8.97%	46,326,948	4.43%	5.4574	-4.16%

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.

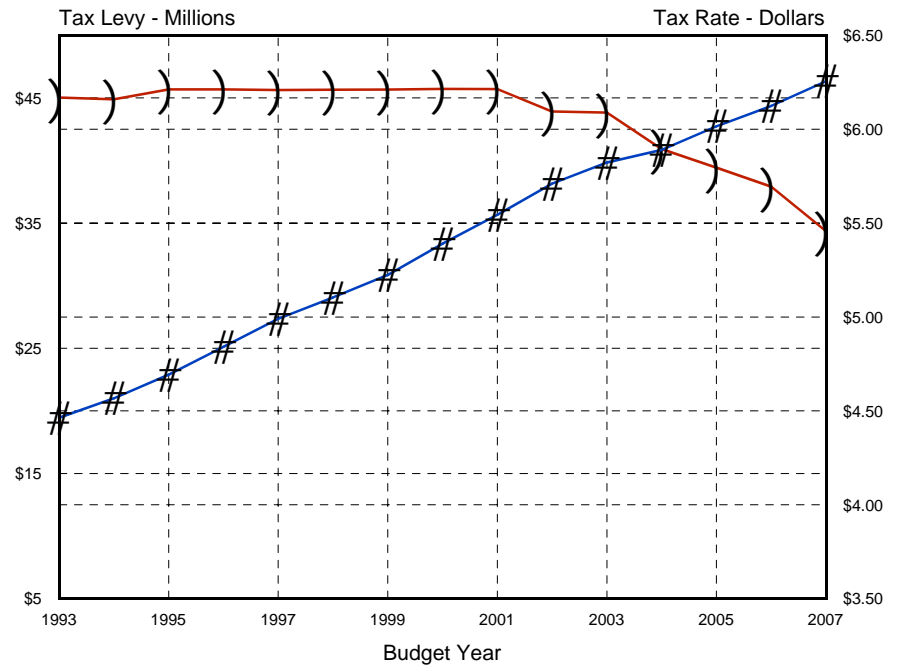
MARATHON COUNTY

Equalized Value & Tax Rates



— Equalized Value + Tax Rate

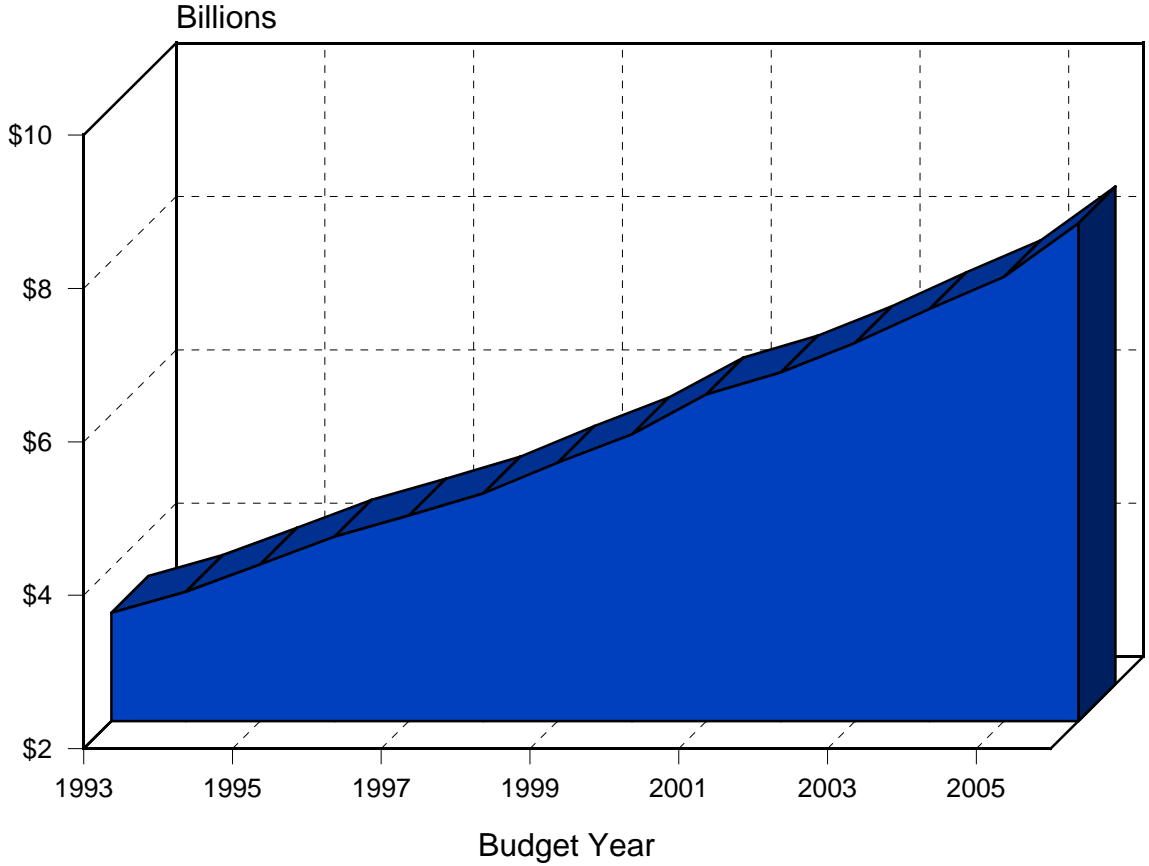
Tax Levy & Rates



— Tax Levy + Tax Rate

MARATHON COUNTY Equalized Value

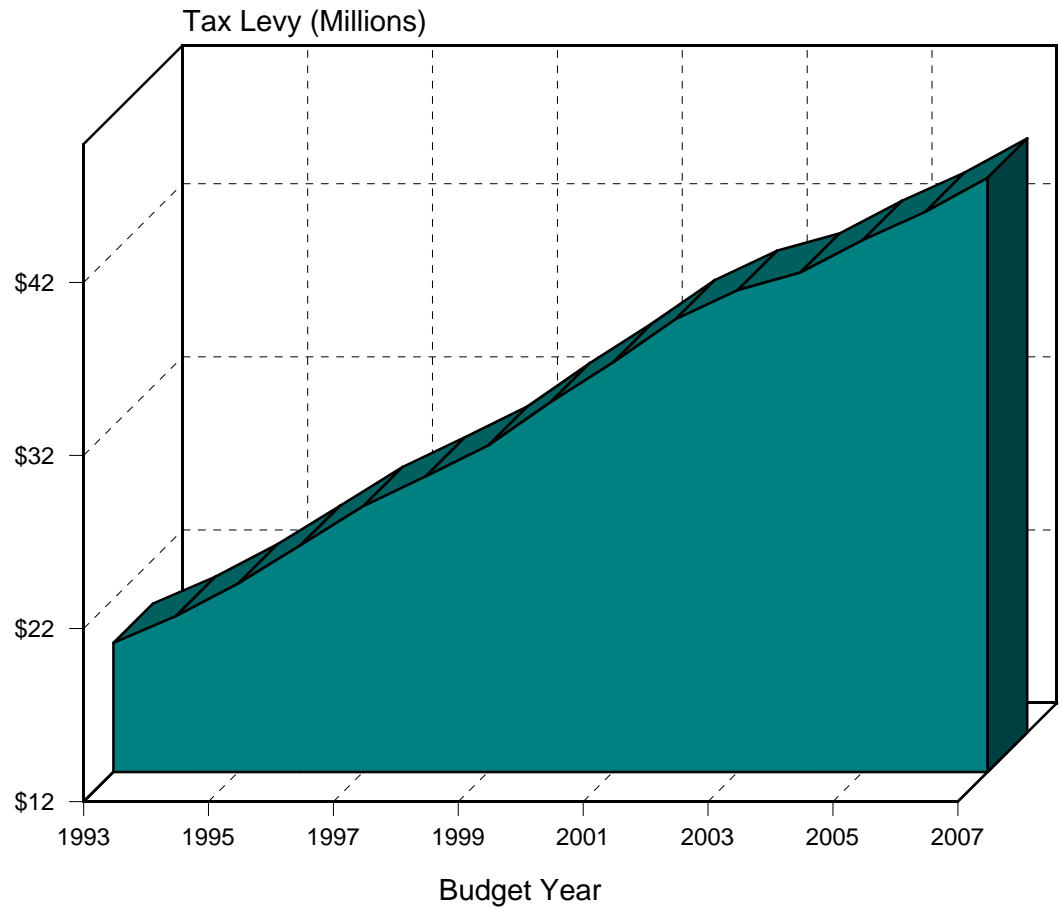
Levy Year	Equalized Value
1993	3,410,652,340
1994	3,685,065,640
1995	4,042,110,840
1996	4,405,379,440
1997	4,680,426,940
1998	4,967,829,640
1999	5,368,291,040
2000	5,738,954,640
2001	6,259,667,840
2002	6,544,609,540
2003	6,930,455,450
2004	7,373,747,250
2005	7,790,289,650
2006	8,488,768,750



MARATHON COUNTY

Tax Levy

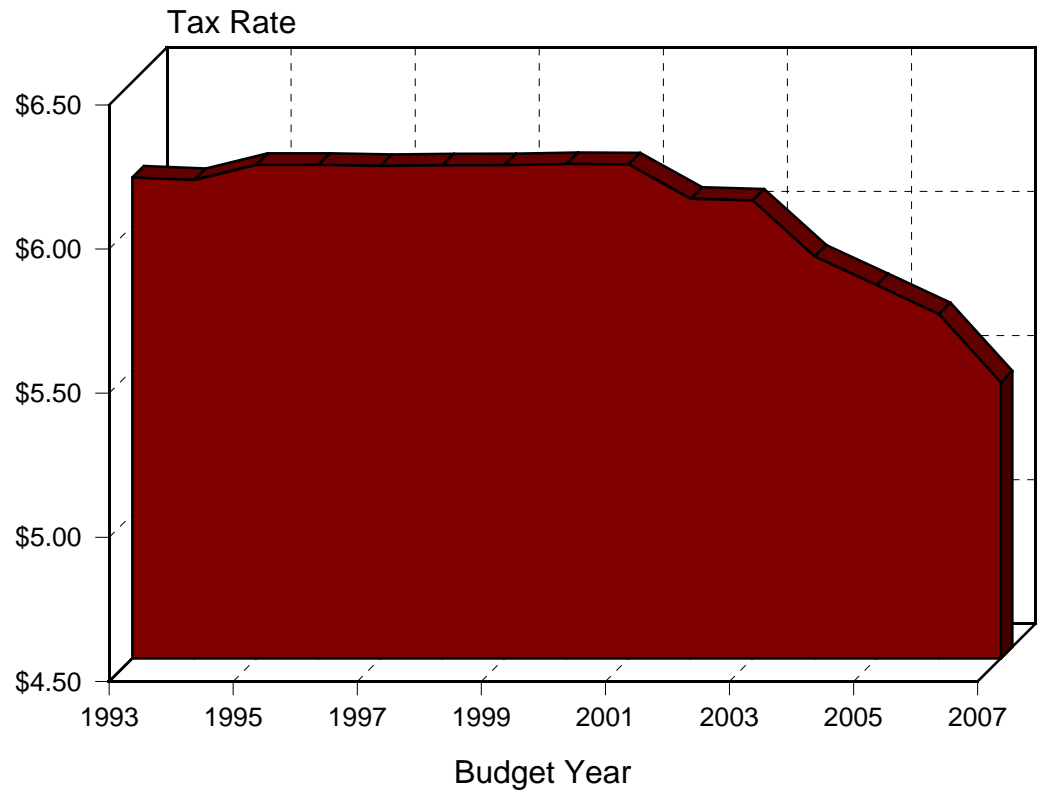
Budget Year	Tax Levy
1993	19,456,563
1994	21,006,795
1995	22,893,158
1996	25,111,275
1997	27,349,954
1998	29,068,916
1999	30,856,382
2000	33,363,392
2001	35,660,957
2002	38,149,579
2003	39,846,548
2004	40,850,300
2005	42,730,820
2006	44,360,284
2007	46,326,948



MARATHON COUNTY

Tax Rates

Budget Year	Tax Rate
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
2007	5.4574



**MARATHON COUNTY
COLLECTED 2006-2007
MUNICIPALITIES TAX RATE AND LEVY COMPARISON**

Municipality	2005 Equalized Value	2005 Tax Levy to be Collected in 2006	Tax Rate	2006 Equalized Value	2006 Tax Levy to be Collected in 2007	Tax Rate	Levy Dollar Increase (Decrease)	Levy Percent Increase (Decrease)	Equalized Value Dollar Increase	Equalized Value Percent Increase
TOWN										
Bergen	\$ 54,993,700	314,385	5.7167	59,809,900	327,644	5.4781	13,259	4.22%	4,816,200	8.76%
Berlin	63,295,900	361,847	5.7167	67,694,900	370,839	5.4781	8,992	2.49%	4,399,000	6.95%
Bern	27,519,600	157,323	5.7167	30,005,500	164,373	5.4781	7,050	4.48%	2,485,900	9.03%
Bevent	78,022,900	446,037	5.7167	84,470,300	462,736	5.4781	16,699	3.74%	6,447,400	8.26%
Brighton	31,325,800	179,082	5.7167	36,600,200	200,499	5.4781	21,417	11.96%	5,274,400	16.84%
Cassel	51,950,200	296,986	5.7167	58,370,800	319,761	5.4781	22,775	7.67%	6,420,600	12.36%
Cleveland	84,377,500	482,365	5.7167	93,018,300	509,563	5.4781	27,198	5.64%	8,640,800	10.24%
Day	56,634,800	323,767	5.7167	61,829,900	338,710	5.4781	14,943	4.62%	5,195,100	9.17%
Easton	63,607,600	363,628	5.7167	71,021,500	389,062	5.4781	25,434	6.99%	7,413,900	11.66%
Eau Pleine	46,972,100	268,528	5.7167	51,333,300	281,209	5.4781	12,681	4.72%	4,361,200	9.28%
Elderon	43,985,800	251,456	5.7167	49,859,900	273,137	5.4781	21,681	8.62%	5,874,100	13.35%
Emmet	56,570,700	323,400	5.7167	62,073,900	340,047	5.4781	16,647	5.15%	5,503,200	9.73%
Frankfort	35,767,100	204,471	5.7167	39,838,300	218,238	5.4781	13,767	6.73%	4,071,200	11.38%
Franzen	37,087,700	212,021	5.7167	39,416,200	215,926	5.4781	3,905	1.84%	2,328,500	6.28%
Green Valley	47,875,200	273,690	5.7167	55,130,800	302,012	5.4781	28,322	10.35%	7,255,600	15.16%
Guenther	25,858,200	147,825	5.7167	28,401,900	155,588	5.4781	7,763	5.25%	2,543,700	9.84%
Halsey	30,761,500	175,856	5.7167	34,336,600	188,099	5.4781	12,243	6.96%	3,575,100	11.62%
Hamburg	44,758,800	255,875	5.7167	52,664,700	288,502	5.4781	32,627	12.75%	7,905,900	17.66%
Harrison	24,809,700	141,831	5.7167	27,305,000	149,579	5.4781	7,748	5.46%	2,495,300	10.06%
Hewitt	39,298,200	224,658	5.7167	45,736,100	250,547	5.4781	25,889	11.52%	6,437,900	16.38%
Holton	40,344,200	230,637	5.7167	43,315,900	237,288	5.4781	6,651	2.88%	2,971,700	7.37%
Hull	38,012,100	217,305	5.7167	43,077,700	235,984	5.4781	18,679	8.60%	5,065,600	13.33%
Johnson	41,306,700	236,140	5.7167	45,153,600	247,356	5.4781	11,216	4.75%	3,846,900	9.31%
Knowlton	174,705,700	998,748	5.7167	189,254,100	1,036,750	5.4781	38,002	3.80%	14,548,400	8.33%
Maine	172,694,000	987,248	5.7167	177,027,200	969,771	5.4781	(17,477)	-1.77%	4,333,200	2.51%
Marathon	75,881,700	433,796	5.7167	84,539,400	463,115	5.4781	29,319	6.76%	8,657,700	11.41%
McMillan ✓	147,961,800	775,091	5.2385	157,399,200	791,479	5.0285	16,388	2.11%	9,437,400	6.38%
Mosinee	139,170,500	795,602	5.7167	150,679,500	825,436	5.4781	29,834	3.75%	11,509,000	8.27%
Norrie	61,627,700	352,310	5.7167	67,190,900	368,078	5.4781	15,768	4.48%	5,563,200	9.03%
Plover	40,380,700	230,846	5.7167	44,915,700	246,052	5.4781	15,206	6.59%	4,535,000	11.23%
Reid	81,675,100	466,916	5.7167	90,331,000	494,841	5.4781	27,925	5.98%	8,655,900	10.60%

Municipality	2005 Equalized Value	2005 Tax Levy to be Collected in 2006	Tax Rate	2006 Equalized Value	2006 Tax Levy to be Collected in 2007	Tax Rate	Levy Dollar Increase (Decrease)	Levy Percent Increase (Decrease)	Equalized Value Dollar Increase	Equalized Value Percent Increase
Rib Falls	59,197,300	338,416	5.7167	69,177,400	378,960	5.4781	40,544	11.98%	9,980,100	16.86%
Rib Mountain	615,047,700	3,516,071	5.7167	679,968,200	3,724,927	5.4781	208,856	5.94%	64,920,500	10.56%
Rietbrock	39,746,600	227,221	5.7167	46,332,500	253,814	5.4781	26,593	11.70%	6,585,900	16.57%
Ringle	106,743,200	610,224	5.7167	122,959,800	673,585	5.4781	63,361	10.38%	16,216,600	15.19%
Spencer	81,540,300	466,145	5.7167	86,164,600	472,018	5.4781	5,873	1.26%	4,624,300	5.67%
Stettin	191,800,400	1,096,474	5.7167	203,858,800	1,116,756	5.4781	20,282	1.85%	12,058,400	6.29%
Texas	102,185,700	584,170	5.7167	115,792,400	634,321	5.4781	50,151	8.59%	13,606,700	13.32%
Wausau	136,286,000	779,112	5.7167	151,857,000	831,887	5.4781	52,775	6.77%	15,571,000	11.43%
Weston	37,351,800	213,531	5.7167	44,408,100	243,272	5.4781	29,741	13.93%	7,056,300	18.89%
Wien	39,737,900	227,171	5.7167	47,508,500	260,256	5.4781	33,085	14.56%	7,770,600	19.55%
TOWN TOTAL	\$ 3,368,870,100	19,188,205	5.6957	3,709,829,500	20,252,017	5.4590	1,063,812	5.54%	340,959,400	10.12%
VILLAGE										
Athens	42,452,400	242,690	5.7167	44,064,000	241,387	5.4781	(1,303)	-0.54%	1,611,600	3.80%
Birnamwood*	645,600	3,666	5.6792	665,700	3,624	5.4436	(42)	-1.15%	20,100	3.11%
Brokaw	30,167,500	172,460	5.7167	26,981,500	147,807	5.4781	(24,653)	-14.29%	(3,186,000)	-10.56%
Dorchester*	109,200	620	5.6792	107,800	587	5.4436	(33)	-5.32%	(1,400)	-1.28%
Edgar	60,502,500	345,877	5.7167	62,109,500	340,242	5.4781	(5,635)	-1.63%	1,607,000	2.66%
Elderon*	6,419,600	36,458	5.6792	6,642,400	36,159	5.4436	(299)	-0.82%	222,800	3.47%
Fenwood	5,267,500	30,113	5.7167	5,889,700	32,264	5.4781	2,151	7.14%	622,200	11.81%
Hatley	24,447,400	139,760	5.7167	27,022,900	148,034	5.4781	8,274	5.92%	2,575,500	10.53%
Kronenwetter	340,095,600	1,944,240	5.7167	398,816,600	2,184,754	5.4781	240,514	12.37%	58,721,000	17.27%
Marathon	89,740,800	513,025	5.7167	101,802,500	557,683	5.4781	44,658	8.70%	12,061,700	13.44%
Rothschild*	328,820,700	1,867,426	5.6792	344,754,900	1,876,714	5.4436	9,288	0.50%	15,934,200	4.85%
Spencer*	75,268,000	427,459	5.6792	82,415,300	448,637	5.4436	21,178	4.95%	7,147,300	9.50%
Stratford	66,733,800	381,500	5.7167	69,752,600	382,111	5.4781	611	0.16%	3,018,800	4.52%
Unity*	7,159,500	40,660	5.6792	7,179,200	39,081	5.4436	(1,579)	-3.88%	19,700	0.28%
Weston*	675,866,400	3,838,355	5.6792	748,656,900	4,075,401	5.4436	237,046	6.18%	72,790,500	10.77%
VILLAGE TOTAL	\$ 1,753,696,500	9,984,309	5.6933	1,926,861,500	10,514,485	5.4568	530,176	5.31%	173,165,000	9.87%
CITY										
Abbotsford*√	32,266,600	167,814	5.2009	34,593,900	172,762	4.9940	4,948	2.95%	2,327,300	7.21%
Colby*√	11,604,300	60,352	5.2009	11,934,800	59,602	4.9940	(750)	-1.24%	330,500	2.85%
Marshfield√	84,230,800	441,239	5.2385	91,130,500	458,248	5.0285	17,009	3.85%	6,899,700	8.19%
Mosinee	264,284,400	1,510,846	5.7167	272,672,900	1,493,727	5.4781	(17,119)	-1.13%	8,388,500	3.17%
Schofield	178,395,400	1,019,840	5.7167	177,515,200	972,445	5.4781	(47,395)	-4.65%	(880,200)	-0.49%
Wausau	2,096,941,550	11,987,679	5.7167	2,264,230,450	12,403,662	5.4781	415,983	3.47%	167,288,900	7.98%
CITY TOTAL	\$ 2,667,723,050	15,187,770	5.6932	2,852,077,750	15,560,446	5.4558	372,676	2.45%	184,354,700	6.91%
COUNTY TOTAL	\$ 7,790,289,650	44,360,284	5.6943	8,488,768,750	46,326,948	5.4574	1,966,664	4.43%	698,479,100	8.97%

*No Bridge Aid √ No Library Tax

**MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2003 - 2007**

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Administrator/Justice System Alternatives (B 14-18, B20)									
2007	1,435,293	433,009	43.20%	119,052	40,597	51.75%	1,316,241	392,412	42.48%
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%
Aging & Disability Resource Center (F 9-14)									
2007	958,406	(1,485,006)	-60.78%	697,224	(1,610,968)	-69.79%	261,182	125,962	93.15%
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%
Building Maintenance (B 73-77)									
2007	2,214,280	63,940	2.97%	36,800	(100)	-0.27%	2,177,480	64,040	3.03%
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%
Capital Improvements (J 2-10)									
2007	4,907,372	(3,098,766)	-38.70%	4,682,372	(3,148,766)	-40.21%	225,000	50,000	28.57%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Clerk of Circuit Courts (B 5-8)									
2007	2,759,120	99,830	3.75%	1,943,000	76,700	4.11%	816,120	23,130	2.92%
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	91.00%	1,777,950	162,000	10.03%	600,525	(140,617)	-18.97%
Conservation, Planning & Zoning (B 65-72, H6)									
2007	4,078,954	827,476	25.45%	2,936,288	806,463	37.87%	1,142,666	21,013	1.87%
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%
Contingency (B 19)									
2007	700,000	0	0.00%	0	0	0.00%	700,000	0	0.00%
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%
Corporation Counsel (B 48-53)									
2007	528,493	36,362	7.39%	227,196	13,829	6.48%	301,297	22,533	8.08%
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%
County Board of Supervisors (B 2-4)									
2007	364,989	8,244	2.31%	0	0	0.00%	364,989	8,244	2.31%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
County Clerk (B 21-26)									
2007	716,978	(5,896)	-0.82%	295,250	57,245	24.05%	421,728	(63,141)	-13.02%
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%
Debt Service (I 2)									
2007	3,313,800	538,800	19.42%	65,000	15,000	30.00%	3,248,800	523,800	19.22%
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%
District Attorney (B 54-59)									
2007	898,285	29,501	3.40%	258,280	5,155	2.04%	640,005	24,346	3.95%
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%
Employee Resources (B 27-31)									
2007	798,400	17,369	2.22%	102,000	400	0.39%	696,400	16,969	2.50%
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%
Employment & Training (H 7-12)									
2007	2,343,694	307,995	15.13%	2,316,982	307,995	15.33%	26,712	0	0.00%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Finance (B 32-37)									
2007	561,373	11,904	2.17%	54,000	0	0.00%	507,373	11,904	2.40%
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%
Finance-General County Insurance (B 38)									
2007	420,369	(5,409)	-1.27%	0	0	0.00%	420,369	(5,409)	-1.27%
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%
Forestry									
2007	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%
Health (E 2-6)									
2007	4,423,915	485,279	12.32%	1,979,433	467,557	30.93%	2,444,482	17,722	0.73%
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%
Highway (D 2-8)									
2007	31,520,042	1,874,581	6.32%	23,268,033	1,767,878	8.22%	8,252,009	106,703	1.31%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Insurance (B 40-41)									
2007	12,905,266	109,313	0.85%	12,905,266	109,313	0.85%	0	0	0.00%
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%
Land Conservation									
2007	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%
Library (G 2-6)									
2007	3,519,599	78,785	2.29%	173,916	(2,816)	-1.59%	3,345,683	81,601	2.50%
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%
Medical Examiner (B 9-13)									
2007	169,861	21,789	14.72%	35,200	8,800	33.33%	134,661	12,989	10.68%
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%
Parks, Recreation & Forestry (G 7-14, H 2-5)									
2007	3,128,721	(124,450)	-3.83%	1,407,140	(205,366)	-12.74%	1,721,581	80,916	4.93%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Planning									
2007	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%
Register of Deeds (B 60-64)									
2007	670,823	16,857	2.58%	832,705	12,705	1.55%	(161,882)	4,152	2.50%
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%
Sheriff/Emergency Government (C 2-11)									
2007	10,272,370	241,546	2.41%	874,528	115,127	15.16%	9,397,842	126,419	1.36%
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%
Sheriff-Adult Correction Facility (C 12)									
2007	4,770,668	231,837	5.11%	662,804	(121,300)	-15.47%	4,107,864	353,137	9.41%
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%
Sheriff-Juvenile Detention Center (C 13-14)									
2007	1,005,503	21,892	2.23%	298,500	(12,000)	-3.86%	707,003	33,892	5.04%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Sheriff-Shelter Home (C 15-16)									
2007	518,847	28,286	5.77%	123,380	(4,320)	-3.38%	395,467	32,606	8.99%
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%
Snowmobile\Cross Country Ski Trail\ATV (G 15-16)									
2007	473,898	39,312	9.05%	441,740	39,659	9.86%	32,158	(347)	-1.07%
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%
Social Services\Child Support (F 2-8)									
2007	21,683,204	562,262	2.66%	14,668,374	337,510	2.36%	7,014,830	224,752	3.31%
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%
Solid Waste (E 7-9)									
2007	4,889,849	1,956,319	66.69%	4,889,849	1,956,319	66.69%	0	0	0.00%
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%
Solid Waste Debt									
2007	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Support Other Agencies (See pages A73 through A75) (B 39)									
2007	13,134,154	2,144,605	19.51%	0	0	0.00%	13,134,154	2,144,605	19.51%
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%
Transfers Between Funds (K 2)									
2007	4,609,552	(3,085,785)	-40.10%	4,609,552	(3,085,785)	-40.10%	0	0	0.00%
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%
Treasurer (B 42-47)									
2007	589,119	77,462	15.14%	18,588,373	2,561,447	15.98%	(17,999,254)	(2,483,985)	-16.01%
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%
UW-Extension (G 17-22)									
2007	383,825	9,708	2.59%	49,595	1,069	2.20%	334,230	8,639	2.65%
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%
Veterans Administration (F 15-19)									
2007	212,758	7,060	3.43%	13,000	0	0.00%	199,758	7,060	3.66%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Zoning									
2007	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%
Central Wisconsin Airport (D 9-12)									
2007	3,200,470	242,711	8.21%	3,200,470	242,711	8.21%	0	0	0.00%
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%
Central Wisconsin Airport Debt (I 4)									
2007	481,803	4,713	0.99%	481,803	4,713	0.99%	0	0	0.00%
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%
Special Education (G 23-29)									
2007	4,059,481	197,531	5.11%	4,059,481	197,531	5.11%	0	0	0.00%
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%
ADRC - CW									
2007	4,945,851	4,945,851	100.00%	4,945,851	4,945,851	100.00%	0	0	0.00%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Totals									
2007	158,569,385	7,866,817	5.22%	112,242,437	5,900,153	5.55%	46,326,948	1,966,664	4.43%
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%

MARATHON COUNTY
FIVE YEAR SUPPORT FOR OTHER AGENCIES COMPARISON
2003 - 2007

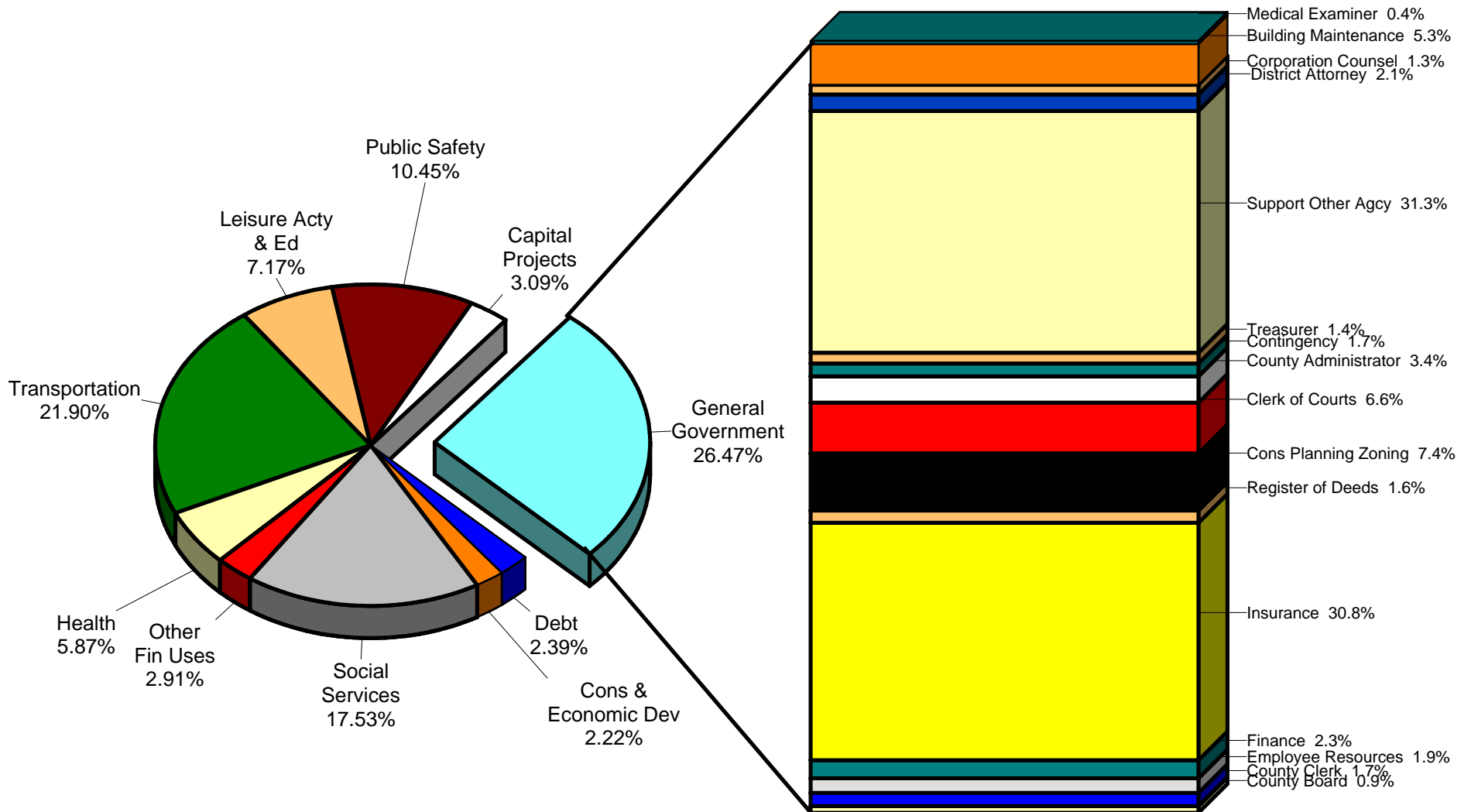
Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Badger State Games									
2007	0	(18,000)	-100.00%	0	0	0.00%	0	(18,000)	-100.00%
2006	18,000	0	0.00%	0	0	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%
Community Action									
2007	32,288	788	2.50%	0	0	0.00%	32,288	788	2.50%
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%
Dairyland State Academy									
2007	0	(19,500)	-100.00%	0	0	0.00%	0	(19,500)	-100.00%
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%
Economic Development									
2007	124,680	10,000	8.72%	0	0	0.00%	124,680	10,000	8.72%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Historical Society									
2007	48,408	0	0.00%	0	0	0.00%	48,408	0	0.00%
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	10	0.02%	0	0	0.00%	46,998	10	0.02%
Humane Society									
2007	60,640	6,004	10.99%	0	0	0.00%	60,640	6,004	10.99%
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%
Minority Affairs Office									
2007	0	(39,000)	-100.00%	0	0	0.00%	0	(39,000)	-100.00%
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%
Woman's Community									
2007	27,331	667	2.50%	0	0	0.00%	27,331	667	2.50%
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%
City-County Data Center									
2007	1,228,444	(22,955)	-1.83%	0	0	0.00%	1,228,444	(22,955)	-1.83%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Health Care Center									
2007	9,412,363	26,601	0.28%	0	0	0.00%	9,412,363	26,601	0.28%
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%
Health Care Center-Transition Payment									
2007	2,200,000	2,200,000	100.00%	0	0	0.00%	2,200,000	2,200,000	100.00%
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%
Totals									
2006	13,134,154	2,144,605	19.51%	0	0	0.00%	13,134,154	2,144,605	19.51%
2005	10,989,549	944,763	9.41%	0	0	0.00%	10,989,549	944,763	9.41%
2004	10,044,786	1,291,679	14.76%	0	0	0.00%	10,044,786	1,291,679	14.76%
2003	8,753,107	420,022	5.04%	0	0	0.00%	8,753,107	420,022	5.04%
2002	8,333,085	799,857	10.62%	0	0	0.00%	8,333,085	799,857	10.62%

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MARATHON COUNTY 2007 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

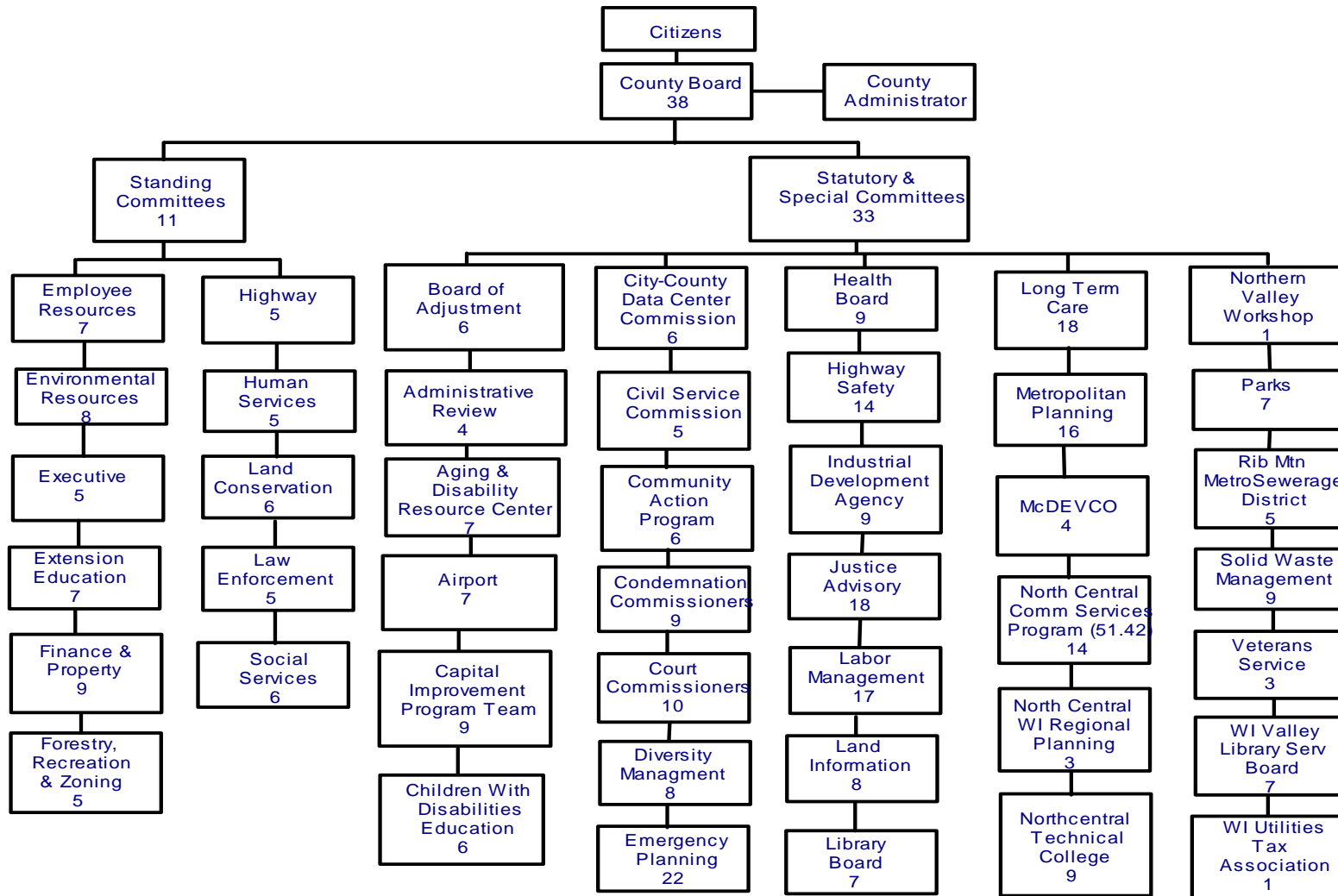
Examples of leadership measures, of success for the County Board are:

- 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

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 243,206	255,621	255,621	162,221	255,621	Personal Services	\$ 257,184	257,184	257,184
55,823	12,080	12,080	9,371	12,080	Contractual Services	15,500	15,500	15,500
78,715	89,044	89,044	37,137	89,044	Supplies & Expense	92,305	92,305	92,305
\$ 377,744	356,745	356,745	208,729	356,745	Total Expenditures	\$ 364,989	364,989	364,989
\$ 377,744	356,745	356,745	208,729	356,745	TAX LEVY	\$ 364,989	364,989	364,989

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.

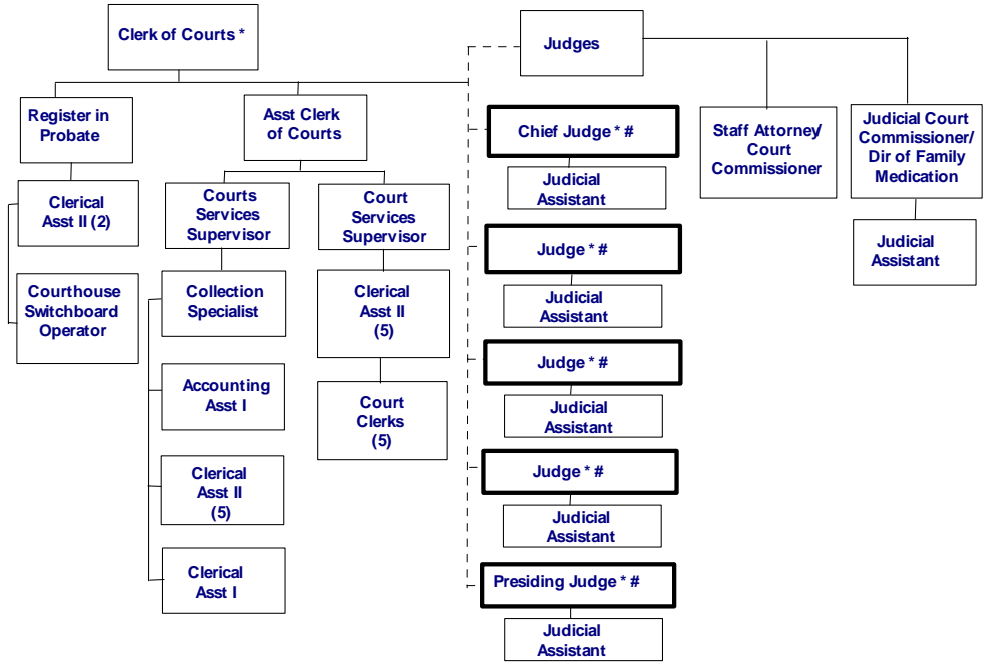
JUROR MANAGEMENT

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



* Elected Officials
State Employees

Number of Positions (FTE)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Union (FTE)	26.00	30.00	28.00	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	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Total	36.00	41.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00

CLERK OF CIRCUIT COURT

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

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 1,851,445	1,955,400	1,955,400	1,311,330	1,955,400	Personal Services	\$ 2,051,961	2,055,825	2,055,825
750,233	600,375	600,375	460,788	606,725	Contractual Services	599,825	599,825	599,825
90,702	100,265	100,265	48,070	98,760	Supplies & Expense	98,720	98,720	98,720
5,648	3,000	3,000	2,574	4,500	Fixed Charges	4,500	4,500	4,500
(585)	250	250	-	250	Grants Contributions & Other	250	250	250
16,964	-	-	-	-	Capital Outlay	-	-	-
\$ 2,714,407	2,659,290	2,659,290	1,822,762	2,665,635	Total Expenditures	\$ 2,755,256	2,759,120	2,759,120
\$ 430,328	431,000	431,000	430,731	430,731	Intergov't Grants & Other	\$ 431,000	431,000	431,000
567,747	718,800	718,800	402,274	671,600	Fines, Forfeits & Penalties	730,800	730,800	730,800
608,298	580,000	580,000	406,699	608,300	Public Charges for Services	638,500	638,500	638,500
107,930	136,500	136,500	106,727	140,500	Miscellaneous Revenue	142,700	142,700	142,700
\$ 1,714,303	1,866,300	1,866,300	1,346,431	1,851,131	Total Revenues	\$ 1,943,000	1,943,000	1,943,000
\$ 1,000,104	792,990	792,990	476,331	814,504	TAX LEVY	\$ 812,256	816,120	816,120

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

Medical Examiner Outcome Measurement Report

Program Information: We conduct death investigations from both traumatic death and natural death cases. One of our important goals is that family members learn the reason and manner of death of the deceased. This is a tough time for family members and our challenge is to communicate clearly with people under extreme stress.

Program Outcome: The outcome we are measuring is that customers learn the cause and manner of death.

Expected indicators: We were expected that 80% of a survey sample would respond that they were provided an explanation of the cause of death by the medical examiner that they understood.

Outcomes achieved: 100% of the survey respondents indicated that the explanation provided by the medical examiner was understood. 100% also responded that the information was helpful and expressed in a compassionate

What did you learn about your program based on this outcome? The perception of families surveyed is that the Medical Examiners Office is providing a necessary service in a professional and compassionate manner. And the information received is helpful to them in understanding the cause of death. We learned that a lot of things are going right with our death investigations and our challenge for the future is to maintain the high quality of the work of our investigative team.

What will you do with the outcome information and will you make any changes to the program? The only concern expressed was in regard to response time to a traumatic death. We will attempt to improve this area.

MEDICAL EXAMINER'S OFFICE

Medical Examiner

Number of Positions (FTE)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Non-Union (FTE)	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Elected	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

MEDICAL EXAMINER'S OFFICE

Fund: 100 General Fund
 Org1: 110 Medical Examiner

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 99,824	104,726	104,726	71,819	104,726	Personal Services	\$ 124,769	124,769	124,769
29,928	33,150	33,150	31,685	33,600	Contractual Services	36,100	35,700	35,700
5,013	9,800	15,310	12,499	14,540	Supplies and Expenses	8,850	8,850	8,850
336	396	396	396	542	Fixed Charges	542	542	542
-	-	-	-	-	Capital Outlay	1,000	-	-
\$ 135,101	148,072	153,582	116,399	153,408	Total Expenditures	\$ 171,261	169,861	169,861
\$ 26,803	26,400	26,400	15,150	20,000	Public Charges for Service	\$ 20,000	35,200	35,200
-	-	330	330	330	Miscellaneous Revenue	-	-	-
-	-	2,510	-	2,510	Other Financing Sources	-	-	-
\$ 26,803	26,400	29,240	15,480	22,840	Total Revenues	\$ 20,000	35,200	35,200
\$ 108,298	121,672	124,342	100,919	130,568	TAX LEVY	\$ 151,261	134,661	134,661

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.

General Management Duties

The Administrator routinely reviews programs and activities involving every department of County government. The Administrator also serves the County 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 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. 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 various agencies in an effort to reduce jail overcrowding. These initiatives are managed while also protecting the public's safety, maintaining program credibility, and providing a range of sanctions for the justice system in Marathon County.

Wausau/ Marathon County Diversity Affairs Office

In 2006, the Administrator's office assumed responsibility for supervising the work of the Wausau/ Marathon Diversity Affairs Office. The mission of this office is to "achieve racial and ethnic equity throughout Marathon County, to foster cross-cultural understanding and to embrace our diversity." The office is a joint function of both the city of Wausau and the County, and operates under the general policy direction of the Wausau/ Marathon County Diversity Affairs Commission.

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>Ultimate Outcome 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

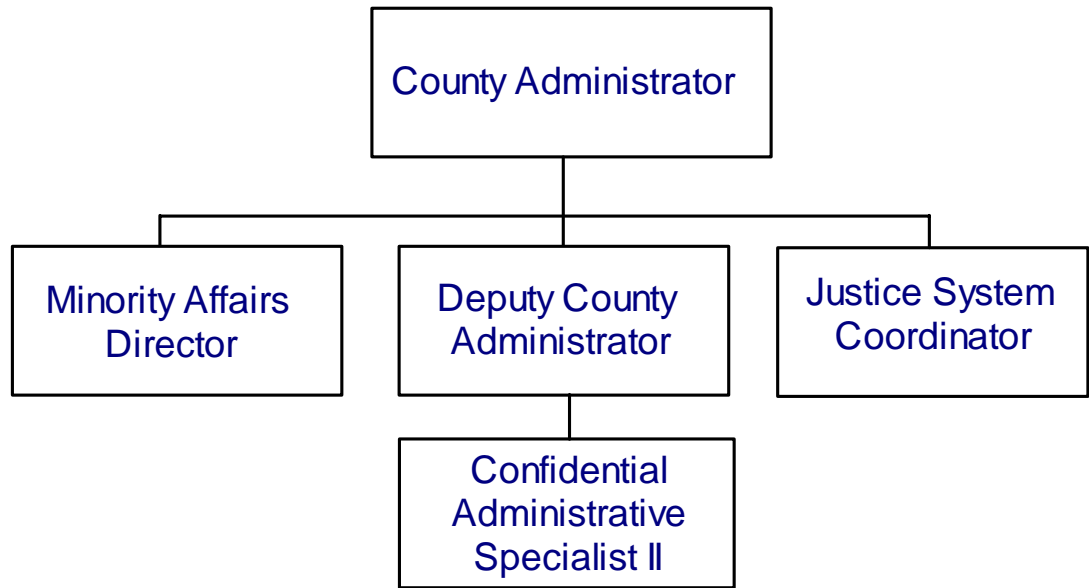
COUNTY MANAGERS AND BOARD MEMBERS UNDERSTAND AND CAN APPLY OUTCOME MEASUREMENT CONCEPTS TO THE PROGRAMS WHICH THEY ARE MOST INVOLVED WITH.

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)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Union (FTE)	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Non-Union (FTE)	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	4.00	4.00
Total	2.00	2.00	2.00	2.00	3.00	4.00	4.00	4.00	5.00	5.00

COUNTY ADMINISTRATOR

Fund: 100 General Fund
 Org1: 115 County Administrator

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 296,191	310,789	347,709	220,485	347,966	Personal Services	\$ 402,942	402,942	402,942
2,591	1,625	111,625	64,449	111,625	Contractual Services	1,625	2,480	2,480
19,487	16,999	18,999	12,065	18,249	Supplies and Expense	18,249	19,744	19,744
333	394	394	394	394	Fixed Charges	540	540	540
324	1,000	54,500	22,649	56,908	Grant Contribution Other	1,000	1,000	1,000
\$ 318,926	330,807	533,227	320,042	535,142	Total Expenditures	\$ 424,356	426,706	426,706
\$ -	-	19,460	-	19,460	Intergov't Charges for Serv	\$ -	39,000	39,000
2,371	7,910	19,910	13,957	14,000	Miscellaneous Revenue	1,750	8,000	8,000
-	-	98,000	98,000	98,000	Other Financing Sources	-	12,000	12,000
\$ 2,371	7,910	137,370	111,957	131,460	Total Revenues	\$ 1,750	59,000	59,000
\$ 316,555	322,897	395,857	208,085	403,682	TAX LEVY	\$ 422,606	367,706	367,706

CONTINGENT FUND

Fund: 100 General Fund
Org1: 131 Contingent Fund

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 7,500	50,000	27,015	-	27,015	Grant Contribution Other	\$ 50,000	50,000	50,000
-	650,000	628,000	-	628,000	Other Financing Uses	650,000	650,000	650,000
\$ 7,500	700,000	655,015	-	655,015	Total Expenditures	\$ 700,000	700,000	700,000
\$ 7,500	700,000	655,015	-	655,015	TAX LEVY	\$ 700,000	700,000	700,000

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

CONTINGENT FUND EXPENDITURES

Items	2005 Actual	Items	2006 Actual
Adopted	700,000	Adopted	700,000
Long Range Strategic Plan	53,000	NCHC Transportation Program	22,000
Jail-Medical/Boarding	151,000	Audit Snowmobile Grants	20,315
NCHC Operational Study	300,000	Med Examiner Training	2,670
Clerk of Courts – Trials	92,000		
Dairyland Ag Academy	19,500		
First Call Service Direct	7,500		
Balance	77,000	Balance	655,015

JUSTICE SYSTEM ALTERNATIVES

Fund: 100 General Fund
 Org1: 115 County Administrator

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 80,520	82,398	82,398	56,419	82,398	Personal Services	\$ 88,264	88,264	88,264
492,856	583,838	583,838	239,590	583,838	Contractual Services	586,982	586,982	915,082
5,736	5,241	5,241	3,240	5,241	Supplies and Expense	5,241	5,241	5,241
\$ 579,112	671,477	671,477	299,249	671,477	Total Expenditures	\$ 680,487	680,487	1,008,587
\$ 58,290	52,461	52,461	17,541	52,461	Intergov't Charges for Serv	\$ 41,968	41,968	41,968
-	18,084	18,084	-	18,084	Public Charges for Serv	18,084	18,084	18,084
\$ 58,290	70,545	70,545	17,541	70,545	Total Revenues	\$ 60,052	60,052	60,052
\$ 520,822	600,932	600,932	281,708	600,932	TAX LEVY	\$ 620,435	620,435	948,535

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

County Clerk Outcome Measurement Report

Program Information: Couples applying for marriage license comply with WI Statutes 765 and the marriage application and license is issued if proper documentation is provided

Program Outcome: The couple arrives with all documents they were informed to bring to the County Clerks office within the proper timeframe as set by the State of Wisconsin.
Couples are able to get married legally.

Expected indicators:

Target indicator-% of couples that have the correct information when applying for marriage license.

Outcomes achieved:

2005 data (survey of 60 couples)-85% of couples had the correct information

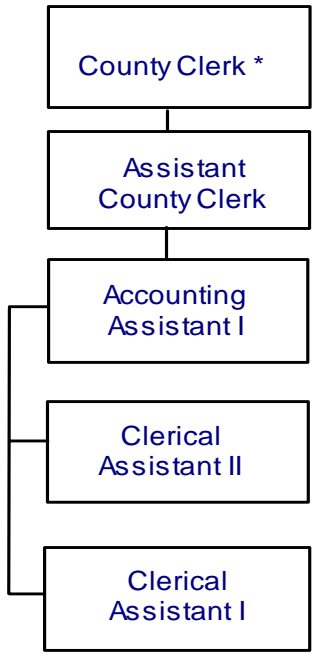
What did you learn about your program?

70% of couples received information needed by County Clerk publications, telephone system or website with the telephone line being the #1 resource used by couples

What will you do with the information and will you make any changes to the program?

Based on the survey information, the County Clerk's office will continue to update the telephone line along with the County Clerk webpage.

COUNTY CLERK'S OFFICE



* Elected Official

Number of Positions (FTE)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Union (FTE)	5.20	4.00	4.00	3.00	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
Total	7.20	6.00	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00

COUNTY CLERK'S OFFICE

Fund: 100 General Fund
 Org1: 120 County Clerk

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 243,141	256,921	256,921	168,508	256,921	Personal Services	\$ 267,358	267,358	267,358
121,154	161,915	161,915	69,193	181,915	Contractual Services	171,700	166,700	166,700
266,044	304,038	304,038	154,292	314,138	Supplies and Expense	282,920	282,920	282,920
(11,092)	-	-	-	-	Grants Contribution Other	-	-	-
\$ 619,247	722,874	722,874	391,993	752,974	Total Expenditures	\$ 721,978	716,978	716,978
\$ 14,473	15,455	15,455	20,149	23,200	License & Permits	\$ 28,670	28,670	28,670
122,732	72,050	72,050	182,966	189,114	Public Charges for Service	106,850	106,850	106,850
98,901	150,000	150,000	76,980	147,000	Intergov't Charges for Serv	159,230	159,230	159,230
511	500	500	583	600	Miscellaneous Revenues	500	500	500
\$ 236,617	238,005	238,005	280,678	359,914	Total Revenues	\$ 295,250	295,250	295,250
\$ 382,630	484,869	484,869	111,315	393,060	TAX LEVY	\$ 426,728	421,728	421,728

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

**EMPLOYEE RESOURCES
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.

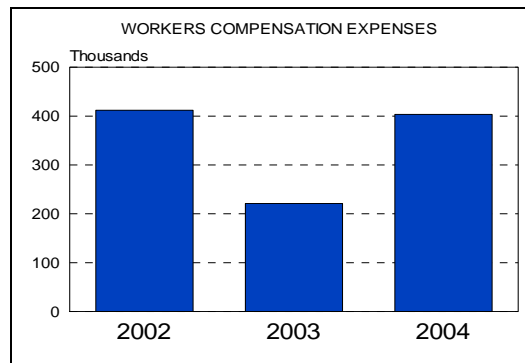
1. By 7/1/06, 90% of the claims reported to direct supervisor within 2 working days.

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

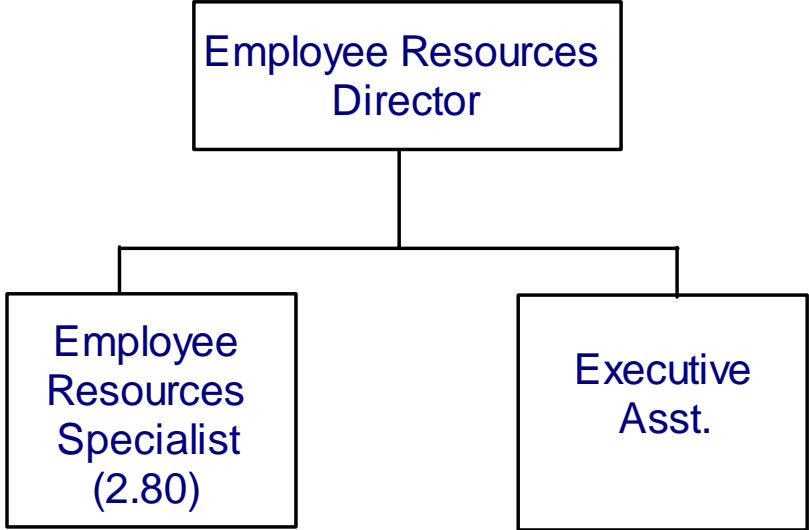
2. By 7/1/06, 90% of the claims approved/denied within 30 days.

- 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)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
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)	5.225	5.425	5.425	5.425	5.80	4.80	4.80	4.80	4.80	4.80
Total	5.225	5.425	5.425	5.425	5.80	4.80	4.80	4.80	4.80	4.80

EMPLOYEE RESOURCES DEPARTMENT

Fund: 100 General Fund
 Org1: 125 Employee Resources

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 202,290	301,046	301,046	199,056	301,185	Personal Services	\$ 319,399	317,899	317,899
105,588	111,335	131,335	67,617	126,691	Contractual Services	176,515	110,015	110,015
41,686	43,650	43,650	30,212	47,713	Supplies and Expense	49,486	45,486	45,486
-	325,000	289,235	-	289,235	Other Financing Uses	325,000	325,000	325,000
\$ 349,564	781,031	765,266	296,885	764,824	Total Expenditures	\$ 870,400	798,400	798,400
\$ 131,922	101,600	101,600	111,571	131,950	Miscellaneous Revenues	\$ 101,800	102,000	102,000
\$ 131,922	101,600	101,600	111,571	131,950	Total Revenues	\$ 101,800	102,000	102,000
\$ 217,642	679,431	663,666	185,314	632,874	TAX LEVY	\$ 768,600	696,400	696,400

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 Outcome Measurement Report

Program Information: The Finance Department records all capital assets of Marathon County in accordance with government accounting standards.

Program Outcome: County records the book value, depreciation expense and accumulated depreciation on all capital assets

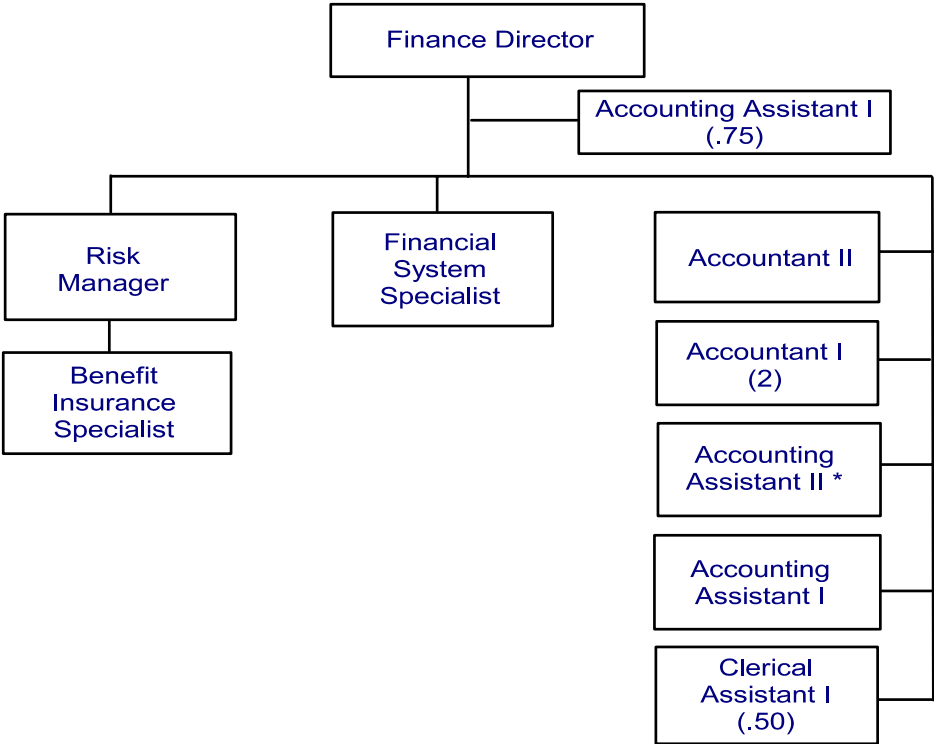
Expected indicators: By July 1, 2006 70% if replacement capital assets are to replace fully depreciated assets.

Outcomes achieved: The department reviewed infrastructure capital assets only since they make up 80% of the total capital assets. The County has paid for new infrastructure items (new highways, bridges and culverts).

What did you learn about your program based on this outcome? The review of capital assets is most effective by reviewing separate capital asset type such as infrastructure, buildings, land or equipment. The County is actually increasing its infrastructure assets by adding new infrastructure more than just replacing full depreciated assets.

What will you do with the outcome information and will you make any changes to the program? Create a better rating system for evaluating the effective use of capital assets within the county.

FINANCE DEPARTMENT



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

Number of Positions (FTE)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Union (FTE)	8.30	8.30	8.30	8.00	9.00	8.00	8.00	8.00	7.25	7.25
Non-Union (FTE)	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
Total	10.30	10.30	10.30	10.00	11.00	11.00	11.00	11.00	10.25	10.25

FINANCE DEPARTMENT

Fund: 100 General Fund
 Org1: 135 Finance

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 379,031	445,855	445,855	285,612	445,855	Personal Services	\$ 445,687	445,687	445,687
81,925	80,980	101,295	73,638	80,980	Contractual Services	89,780	89,780	89,780
18,279	22,634	22,634	8,777	22,634	Supplies & Expense	25,906	25,906	25,906
\$ 479,235	549,469	569,784	368,027	549,469	Total Expenditures	\$ 561,373	561,373	561,373
\$ 117,341	-	-	-	-	Intergov't Grants & Aid	\$ -	-	-
-	49,500	49,500	40,792	49,500	Intergov't Charges for Serv	49,500	49,500	49,500
2,426	4,500	4,500	1,973	4,500	Miscellaneous Revenue	4,500	4,500	4,500
\$ 119,767	54,000	54,000	42,765	54,000	Total Revenues	\$ 54,000	54,000	54,000
\$ 359,468	495,469	515,784	325,262	495,469	TAX LEVY	\$ 507,373	507,373	507,373

GENERAL COUNTY INSURANCE

Fund: 100 General Fund
 Org1: 137 General County Insurance

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 429,654	425,778	425,778	425,778	425,778	Fixed Charges	\$ 420,369	420,369	420,369
\$ 429,654	425,778	425,778	425,778	425,778	Total Expenditures	\$ 420,369	420,369	420,369
\$ 429,654	425,778	425,778	425,778	425,778	TAX LEVY	\$ 420,369	420,369	420,369

SUPPORT TO OTHER AGENCIES

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

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 10,039,341	10,989,549	10,972,589	10,532,252	10,957,337	Grants Contributions & Other	\$ 11,235,298	13,256,735	13,134,154
\$ 10,039,341	10,989,549	10,972,589	10,532,252	10,957,337	Total Expenditures	\$ 11,235,298	13,256,735	13,134,154
\$ 10,039,341	10,989,549	10,972,589	10,532,252	10,957,337	TAX LEVY	\$ 11,235,298	13,256,735	13,134,154

PROPERTY/CASUALTY INSURANCE

Fund: 850 Property/Casualty
 Org1: 145 Insurance

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 66,254	78,763	78,763	43,957	78,763	Personal Services	\$ 71,046	71,046	71,046
12,316	38,000	38,000	6,290	38,000	Contractual Services	38,000	38,000	38,000
5,026	19,000	19,000	1,679	19,000	Supplies & Expense	17,650	17,650	17,650
1,113,117	637,250	685,410	433,443	637,250	Fixed Charges	696,250	696,250	696,250
-	2,500	2,500	-	2,500	Capital Outlay	2,500	2,500	2,500
-	-	20,440	20,439	20,440	Other Financing Uses	-	-	-
\$ 1,196,713	775,513	844,113	505,808	795,953	Total Expenditures	\$ 825,446	825,446	825,446
\$ 732,531	764,846	764,846	766,906	766,906	Intergov't Charges for Serv	\$ 792,724	792,724	792,724
329,837	10,667	10,667	113,756	113,756	Miscellaneous Revenue	32,722	32,722	32,722
-	-	68,600	-	68,600	Other Financing Sources	-	-	-
\$ 1,062,368	775,513	844,113	880,662	949,262	Total Revenues	\$ 825,446	825,446	825,446
\$ 134,345	-	-	(374,854)	(153,309)	TAX LEVY	\$ -	-	-

EMPLOYEE BENEFIT INSURANCE

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

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 130,778	140,787	140,787	96,060	140,787	Personal Services	\$ 153,860	153,860	153,860
585,658	524,998	524,998	257,568	524,998	Contractual Services	509,500	509,500	509,500
10,518	25,050	25,050	7,674	25,050	Supplies & Expense	25,550	25,550	25,550
8,659,811	11,312,605	11,312,605	6,207,168	11,354,305	Fixed Charges	11,368,910	11,368,910	11,368,910
1,199	17,000	17,000	-	17,000	Capital Outlay	17,000	17,000	17,000
-	-	-	-	-	Other Financing Uses	5,000	5,000	5,000
\$ 9,387,964	12,020,440	12,020,440	6,568,470	12,062,140	Total Expenditures	\$ 12,079,820	12,079,820	12,079,820
\$ 88,133	23,000	23,000	64,030	75,000	Public Charges for Serv	\$ 23,000	23,000	23,000
9,964,682	11,748,018	11,748,018	7,674,293	11,933,348	Miscellaneous Revenue	11,960,293	11,960,293	11,960,293
-	249,422	249,422	-	91,527	Other Financing Sources	96,527	96,527	96,527
\$ 10,052,815	12,020,440	12,020,440	7,738,323	12,099,875	Total Revenues	\$ 12,079,820	12,079,820	12,079,820
\$ (664,851)	-	-	(1,169,853)	(37,735)	TAX LEVY	\$ -	-	-

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 Outcome Measurement Report

Program Information: The duties of the County Treasurer include receipting in all money received by the County.

Program Outcome: County records cash receipts accurately.

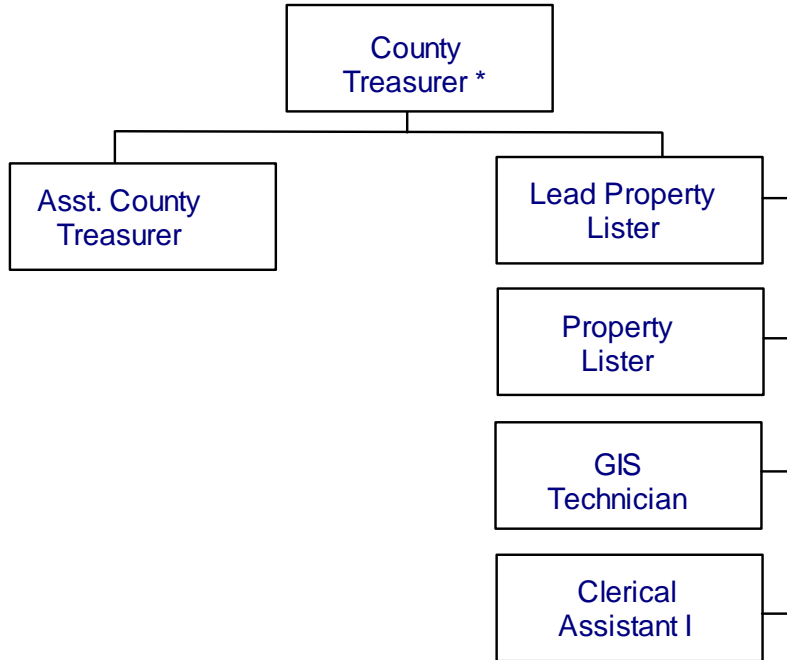
Expected indicators: Number of journal entries needed to correct cash receipts.

Outcomes achieved: Journal entries were reduced because a new report was produced and reviewed prior to cash receipt batch approval.

What did you learn about your program based on this outcome? Running the new report eliminate most keying errors prior to cash receipt batch approval.

What will you do with the outcome information and will you make any changes to the program? We have implemented changes to the procedures to require of review of all cash receipts on the report prior to cash receipt batch approval.

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)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Union (FTE)	3.00	3.00	4.00	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
Total	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00

TREASURER'S DEPARTMENT

Fund: 100 General Fund
 Org1: 140 Treasurer

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 384,346	358,111	358,111	240,431	358,111	Personal Services	\$ 376,273	376,273	376,273
127,641	97,800	97,800	86,608	123,619	Contractual Services	110,000	110,000	110,000
21,119	30,946	30,946	9,161	30,946	Supplies & Expense	30,946	30,946	30,946
-	-	-	-	-	Fixed Charges	-	27,600	27,600
149,712	24,300	104,300	38,148	62,300	Grants Contributions Other	44,300	44,300	44,300
-	500	500	-	500	Capital Outlay	500	-	-
\$ 682,818	511,657	591,657	374,348	575,476	Total Expenditures	\$ 562,019	589,119	589,119
\$ 12,127,925	9,131,910	9,211,910	5,850,582	9,297,580	Taxes	\$ 7,978,150	11,578,150	11,578,150
5,853,529	5,892,191	5,892,191	1,209,345	5,983,957	Intergov't Grants & Aid	5,892,191	5,892,191	5,892,191
46,577	42,000	42,000	5,626	42,626	Public Charges for Service	42,000	42,000	42,000
-	2,400	2,400	-	2,400	Intergov't Charges for Serv	2,400	2,400	2,400
850,051	958,425	978,425	1,249,424	1,579,998	Miscellaneous Revenue	1,226,110	1,073,632	1,073,632
\$ 18,878,082	16,026,926	16,126,926	8,314,977	16,906,561	Total Revenues	\$ 15,140,851	18,588,373	18,588,373
\$ (18,195,264)	(15,515,269)	(15,535,269)	(7,940,629)	(16,331,085)	TAX LEVY	\$ (14,578,832)	(17,999,254)	(17,999,254)

CORPORATION COUNSEL

MISSION STATEMENT

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

PROGRAMS/SERVICES

Legal Services/General

The Office of Corporation Counsel is staffed by three full-time attorneys, three full-time secretaries, a half-time secretary, and a full-time Collection Specialist. Office attorneys review and draft contracts, leases, ordinances, resolutions, court pleadings, and other legal documents. Claims filed against the County are coordinated for defense by assigned counsel from the County's insurance carriers. The Office of Corporation Counsel also issues formal legal opinions to the County Board, County Administrator, County department heads, and County commissions and committees. The Office of Corporation Counsel also provides general legal services to the Central Wisconsin Airport Board, City-County Data Center Commission, Children with Disabilities Education Board, and Solid Waste Management Board. The Office of Corporation Counsel also serves as parliamentarian at County Board meetings. The Office of Corporation Counsel is the County's general practice law firm.

Legal Services/Ordinance Enforcement

The Office of Corporation Counsel reviews and prosecutes violations of the Zoning Code, Private Sewage System Code,

Non-Metallic Mining Reclamation Ordinances, and Land Division Ordinance. Health Department referrals are also reviewed and prosecuted. Requests for prosecution are received by this office only after the referring agency has determined that no other course of action is feasible.

Involuntary Commitments/Chapter 51: Wisconsin Statutes

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

Guardianships/Protective Placements: Chapter 55 and 880 Wisconsin Statutes

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

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

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

Child Support/Paternities - Chapter 767 Wisconsin Statutes

The Office of Corporation Counsel provides legal services to the Marathon County Child Support Agency in the enforcement, modification and establishment of court ordered child support obligations and paternity. Federal and state regulations establish time frames for the processing of these cases. The Child Support Agency refers these matters for court action when attempts to obtain voluntary compliance have failed. Courts have set aside time each week for intake of these cases. Due to the high volume of cases, attorneys from the Office of Corporation Counsel work closely with staff of the Child Support Agency with respect to preparation, review and management of said cases. Warrant appearances and court hearings of contested matters are scheduled throughout the week. In addition to new actions brought on behalf of the Child Support Agency, attorneys of the Office of

Corporation Counsel appear in all divorce cases where public assistance is being paid for support of children. The purpose of these appearances is to obtain reimbursement from non-custodial parents of benefits paid by the state through strict application of child support standards.

Workers Compensation Cases

Workers Compensation cases have been previously handled by outside counsel. It has been agreed between the Corporation Counsel and the Personnel Director that routine cases will be handled by the Office of Corporation Counsel in order to reduce outside legal costs.

LOGIC MODEL WORKSHEET

Department/Program Name: Office of Corporation Counsel

Contact Name: Thomas P. Finley, Corporation Counsel

Revised: September 20, 2004

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

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

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

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

Corporation Counsel Outcome Measurement Report

Program Information: The office of the Corporation Counsel is mandated statute to handle the prosecution of all mental and alcohol commitment matters.

Program Outcome: Subjects in commitment actions receive procedural and substantive due process in commitment proceeding.

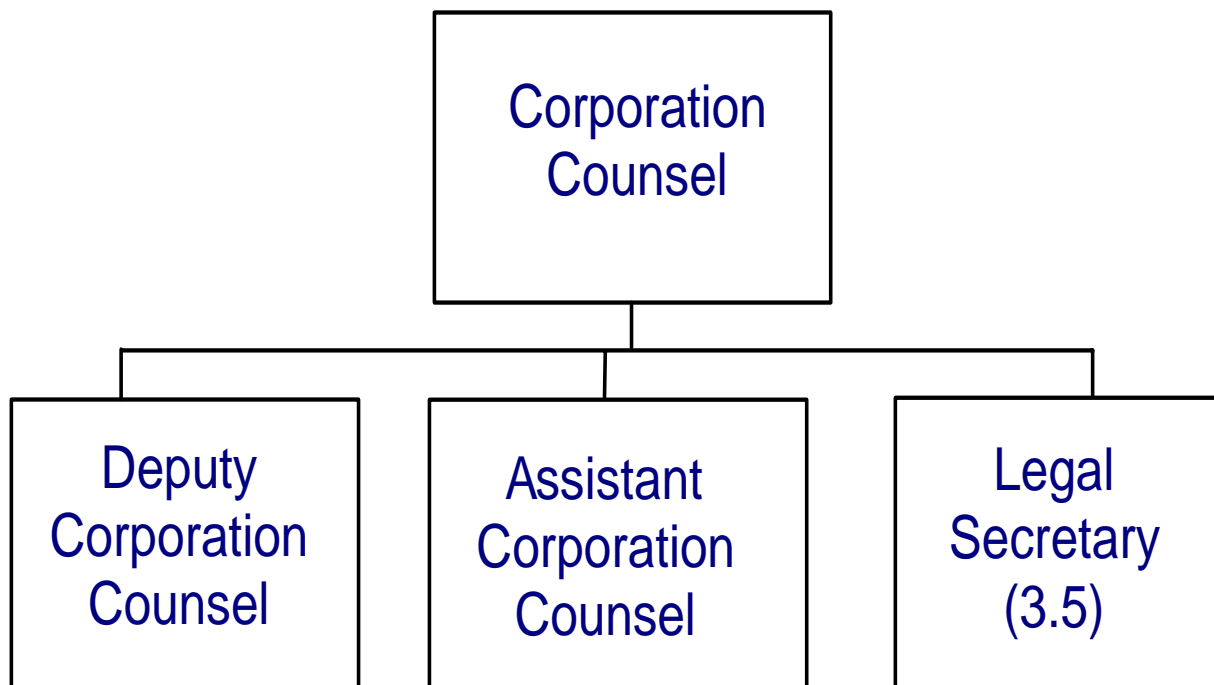
Expected indicators: As of 12/31/06, the department will assure that 100% of the subjects in commitment actions receive procedural and substantive due process in initial commitment proceedings and any recommitment proceedings

Outcomes achieved: Based on a review of cases files, the department did provide 100% of the subjects in commitment actions (both initial and recommitment proceedings) received procedural and substantive due process.

What did you learn about your program based on this outcome? The subjects did receive due process under State Statutes. The outcome confirmed that the program has been operated successfully on the past and there has been ongoing compliance with all statutory time limits.

What will you do with the outcome information and will you make any changes to the program? No changes will be made because the program as structured is in compliance with all statutory time limits.

CORPORATION COUNSEL



Number of Positions (FTE)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Union (FTE)	3.50	4.50	4.75	5.75	5.75	4.50	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
Total	5.50	6.50	6.75	7.75	7.75	6.50	6.50	6.50	6.50	6.50

CORPORATION COUNSEL

Fund: 100 General Fund
 Org1: 163 Corporation Counsel

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 304,880	470,615	470,615	311,673	470,615	Personal Services	\$ 493,847	505,372	505,372
3,742	3,819	22,265	7,974	4,040	Contractual Services	4,040	4,040	4,040
20,932	17,697	17,697	13,066	19,081	Supplies & Expense	19,081	19,081	19,081
(14,558)	-	-	-	-	Grants Contributions Other	-	-	-
\$ 314,996	492,131	510,577	332,713	493,736	Total Expenditures	\$ 516,968	528,493	528,493
\$ -	213,367	213,367	425	213,367	Intergov't Charges for Serv	\$ 227,196	227,196	227,196
-	-	18,446	-	18,446	Other Financing Sources	-	-	-
\$ -	213,367	231,813	425	231,813	Total Revenues	\$ 227,196	227,196	227,196
\$ 314,996	278,764	278,764	332,288	261,923	TAX LEVY	\$ 289,772	301,297	301,297

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

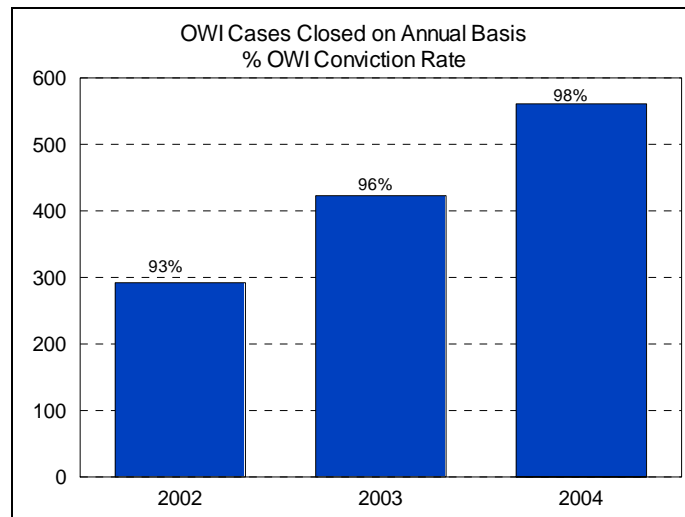
DISTRICT ATTORNEY MEASUREMENT PLAN SUMMARY OWI PROSECUTION

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.

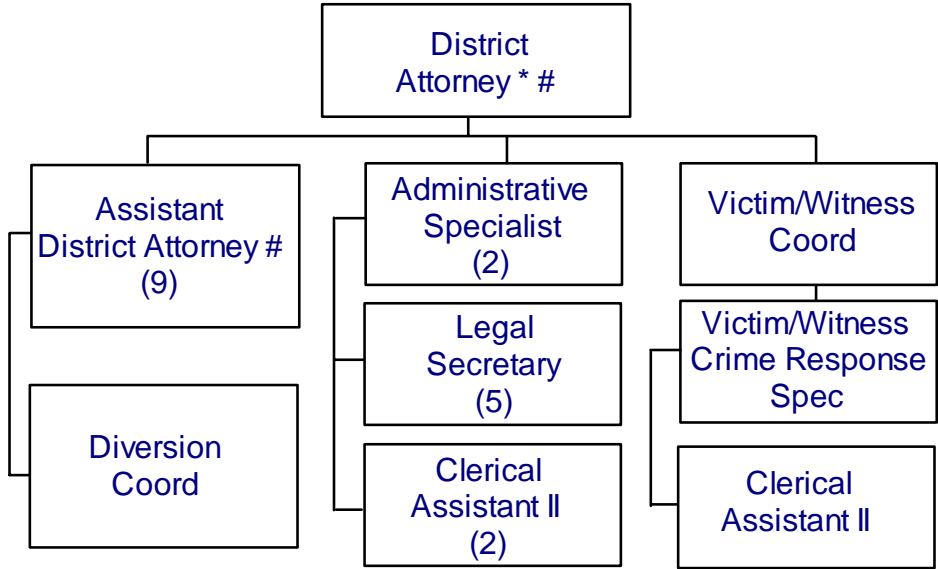
1. As of 12/31/05, the department will maintain at least a 95% charges to conviction rate for OWI defendants.
 - a. Data Source: Department case files
 - b. Data Source: Court case files

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
State Employees

Number of Positions (FTE)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Union (FTE)	10.50	11.50	11.50	10.50	10.50	10.50	10.50	11.50	11.00	11.00
Non-Union (FTE)	0.00	0.00	1.00	2.00	2.00	2.00	1.00	1.00	1.00	2.00
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
State Employee	6.00	6.00	7.00	7.00	7.00	8.00	8.00	9.00	9.00	9.00
Total	17.50	18.50	20.50	20.50	20.50	21.50	20.50	22.50	22.00	23.00

DISTRICT ATTORNEY

Fund: 100 General Fund
 Org1: 155 District Attorney

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 628,076	665,144	663,410	428,639	663,410	Personal Services	\$ 679,173	679,173	679,173
183,320	146,770	186,931	62,175	203,386	Contractual Services	159,600	159,600	159,600
47,874	56,570	59,088	24,081	59,702	Supplies & Expense	59,212	59,212	59,212
289	300	300	145	300	Fixed Charges	300	300	300
\$ 859,559	868,784	909,729	515,040	926,798	Total Expenditures	\$ 898,285	898,285	898,285
\$ 211,146	250,125	250,017	86,152	248,341	Intergov't Grants & Aid	\$ 198,461	219,388	219,388
5,163	3,000	3,000	7,235	8,000	Public Charges for Services	3,000	13,000	13,000
35,000	-	25,000	25,000	25,000	Miscellaneous Revenue	-	-	-
-	-	16,053	-	16,053	Other Financing Sources	25,892	25,892	25,892
\$ 251,309	253,125	294,070	118,387	297,394	Total Revenues	\$ 227,353	258,280	258,280
\$ 608,250	615,659	615,659	396,653	629,404	TAX LEVY	\$ 670,932	640,005	640,005

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 Enter birth records in computer index File birth certificates in either open/closed volumes and index separately Require completed application and ID before allowing access to or making copies of birth certificates Make certified and non certified copies of birth certificates Process mail requests for copies of birth certificates Assist genealogists in searching for birth records</p>	<p>Number of records added to searchable index of all births in Marathon county Number of requestors who obtain certified copies of birth certificates Number of genealogists who search birth record index Number of closed birth records locked in a secure area</p>	<p>Requesters have certified copies of their birth certificates Genealogists are able to search family history Closed birth records are protected 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 Individuals have birth certificates to obtain passports, social security cards, etc Parents have certified copies of child's birth certificates Requesters provide required documents</p>	<p>People born in Marathon County can prove their identity and age A record of all births that have occurred in Marathon County is available for historical purposes</p>

Register of Deeds Outcome Measurement Report

Program Information: File and provide certified copies of birth certificate for people in Marathon County.

Program Outcome: Requests are processed at the counter within 5 minutes or same day if requested by mail.

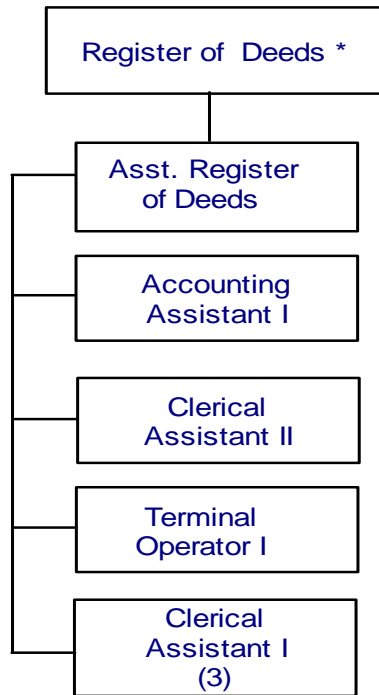
Expected indicators: 99% of all eligible requests.

Outcomes achieved: 99% of requests are completed within the expected indicators.

What did you learn about your program based on this outcome? Reaffirms that the Register of Deeds provides efficient services to customers that request birth certificates.

What will you do with the outcome information and will you make any changes to the program? It appears that the program is working as expected. No changes needed at this time. Customers received information in a timely basis.

REGISTER OF DEEDS



* Elected Official

Number of Positions (FTE)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Union (FTE)	6.00	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
Total	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00

REGISTER OF DEEDS

Fund: 100 General Fund
 Org1: 165 Register of Deeds

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 524,465	553,002	553,002	389,807	553,002	Personal Services	\$ 576,872	576,872	576,872
17,563	15,900	15,900	7,226	15,900	Contractual Services	15,900	15,900	15,900
21,614	28,703	28,703	15,331	28,703	Supplies & Expense	28,703	28,703	28,703
-	900	900	-	900	Fixed Charges	900	900	900
144,300	-	-	18,038	18,038	Capital Outlay	-	-	-
150,000	55,461	55,461	-	-	Other Financing Uses	48,448	48,448	48,448
\$ 857,942	653,966	653,966	430,402	616,543	Total Expenditures	\$ 670,823	670,823	670,823
\$ 356,077	225,000	225,000	214,578	225,000	Taxes	\$ 225,000	237,705	237,705
590,940	545,000	545,000	366,503	550,000	Public Charges for Services	545,000	545,000	545,000
60,470	50,000	50,000	49,456	57,416	Intergov't Charges for Serv	50,000	50,000	50,000
135	-	-	(1,400)	-	Miscellaneous Revenue	-	-	-
\$ 1,007,622	820,000	820,000	629,137	832,416	Total Revenues	\$ 820,000	832,705	832,705
\$ (149,680)	(166,034)	(166,034)	(198,735)	(215,873)	TAX LEVY	\$ (149,177)	(161,882)	(161,882)

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"> • 20% spot check • conservation planning • annual certification letter CONSERVATION RESERVE ENHANCEMENT PROGRAM <ul style="list-style-type: none"> • hold meetings • process applications • calculate environmental benefits PRIORITY WATERSHED PROJECTS <ul style="list-style-type: none"> • conservation planning • process contracts • design and implement practices • write newsletters 	# of conservation plans prepared or amended # Public information meetings # landowners receiving information # applications processed # reports # newsletters published # plans prepared # contracts # of practices applied	Landowners are aware of program requirements and benefits. Landowners understand best management practices.	Landowners comply with program rules. Landowners make use of best management practices.	Landowners compensated with tax relief. Landowners maintain healthier soil because of erosion is reduced to tolerable levels. Less sediment reaches the waters of Marathon County. Water quality improves in Marathon County.

Conservation, Planning and Zoning Department Soil Erosion Program Outcome Measurement Report

Program Information: Soil Erosion Control Program: CPZ administers several state programs and enforces ordinances that provide incentives for farmers to meet soil conservation goals. Reduced soil erosion from cropland fields will lessen the amount of sediment and nutrients that enter the county's waters and will sustain the soil asset as a productive natural resource.

Program Outcome(s):

1. Agricultural producers will understand and comply with state performance standards.
2. All cropland acres are farmed below tolerable soil erosion rates of 3-5 tons per acre per year.

Expected indicators:

1. All landowners participating in Farmland Preservation, Priority Watersheds and Managed Intensive Grazing Initiatives will have a current conservation plan.
2. The bi-annual Soil Erosion Transect will indicate 90% compliance with soil erosion control maximum rates.

Outcomes achieved:

1. In 2006, CPZ staff will complete conservation and grazing plans for 50 landowners. (18 grazing, 34 Farmland Preservation and 8 Priority Watershed).
2. The Soil Erosion Transect indicated that 86 % of active cropland is farmed at soil erosion rates below tolerable levels.

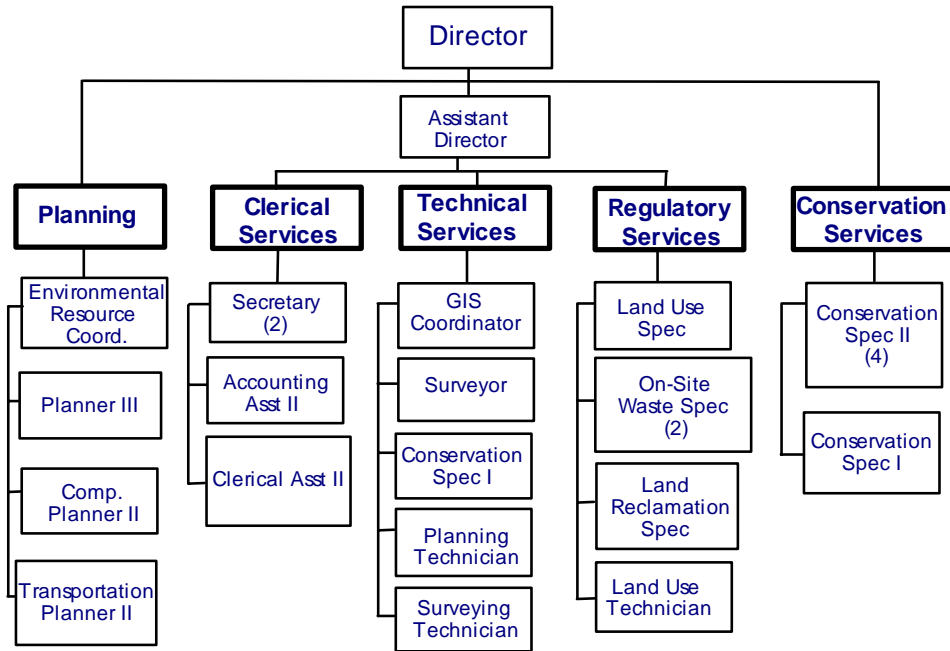
What did you learn about your program based on this outcome?

1. Our staff had to do a better job of coordinating landowner contacts to more efficiently gather data needed to prepare conservation planning.
2. Need to continue the development of better tracking systems to monitor compliance and to track conservation plan revision needs.
3. Continue to improve efforts to more clearly communicate planning and compliance status to landowners.

What will you do with the outcome information and will you make any changes to the program?

1. Refine the logic model outcomes to be more specific.
2. Expand the monitoring and tracking capacity of program participation status.
3. Develop better strategies for communicating compliance requirements and resource concerns.
4. Develop more educational tools to convey program compliance requirements.
5. Develop better working partnerships with local, state and federal agencies.

CONSERVATION, PLANNING AND ZONING



Number of Positions (FTE)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Union (FTE)	23.75	23.75	24.00	24.00	25.00	23.00	22.00	22.00	22.00	22.00
Non-Union (FTE)	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Total	26.75	26.75	27.00	27.00	28.00	26.00	25.00	25.00	25.00	25.00

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

CONSERVATION, PLANNING AND ZONING

Fund: 100 General Fund
 Org1: 170 Conservation, Planning and Zoning

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 1,306,125	1,372,512	1,412,512	926,005	1,374,012	Personal Services	\$ 1,536,391	1,536,391	1,536,391
584,929	1,115,252	1,179,313	152,654	992,813	Contractual Services	616,403	616,403	616,403
71,332	75,109	76,726	34,070	76,726	Supplies & Expense	78,790	78,790	78,790
1,294	4,781	4,781	4,631	4,781	Fixed Charges	4,402	4,402	4,402
65,999	85,101	115,385	-	85,101	Grants Contributions & Other	85,101	85,101	85,101
-	250	799,490	2,072	799,490	Capital Outlay	778,456	778,456	778,456
103,000	-	-	-	-	Other Financing Uses	-	-	-
\$ 2,132,679	2,653,005	3,588,207	1,119,432	3,332,923	Total Expenditures	\$ 3,099,543	3,099,543	3,099,543
\$ 2,108,716	315,167	1,243,745	368,260	1,213,461	Intergov't Grants & Aid	\$ 1,093,373	1,093,373	1,093,373
245,942	230,000	230,000	150,379	230,000	Licenses & Permits	230,000	230,000	230,000
155,955	134,600	134,600	85,627	161,550	Public Charges for Serv	134,600	134,600	134,600
104,082	101,585	101,585	46,539	101,585	Intergov't Charges for Serv	105,314	135,314	135,314
25,723	-	-	56,429	75,000	Miscellaneous Revenue	-	-	-
-	750,000	756,624	-	756,624	Other Financing Sources	300,000	363,590	363,590
\$ 2,640,418	1,531,352	2,466,554	707,234	2,538,220	Total Revenues	\$ 1,863,287	1,956,877	1,956,877
\$ (507,739)	1,121,653	1,121,653	412,198	794,703	TAX LEVY	\$ 1,236,256	1,142,666	1,142,666

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: Michael Lotter

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 Outcome Measurement Report

Program Information: County managers are aware of the detrimental impact of open doors/windows and portable heaters and will regulate the behavior of employees under their supervision.

Program Outcome: County employees will strengthen their level of awareness about how an HVAC (Heating-Ventilation-Air Conditioning) system works in a commercial building and will increase their level of compliance with rules designed to ensure that the HVAC systems function efficiently.

Expected indicators: The use of portable heaters in all County buildings is limited to only those areas where the HVAC system cannot maintain a reasonable heat level (68-74 degrees)

Outcomes achieved:

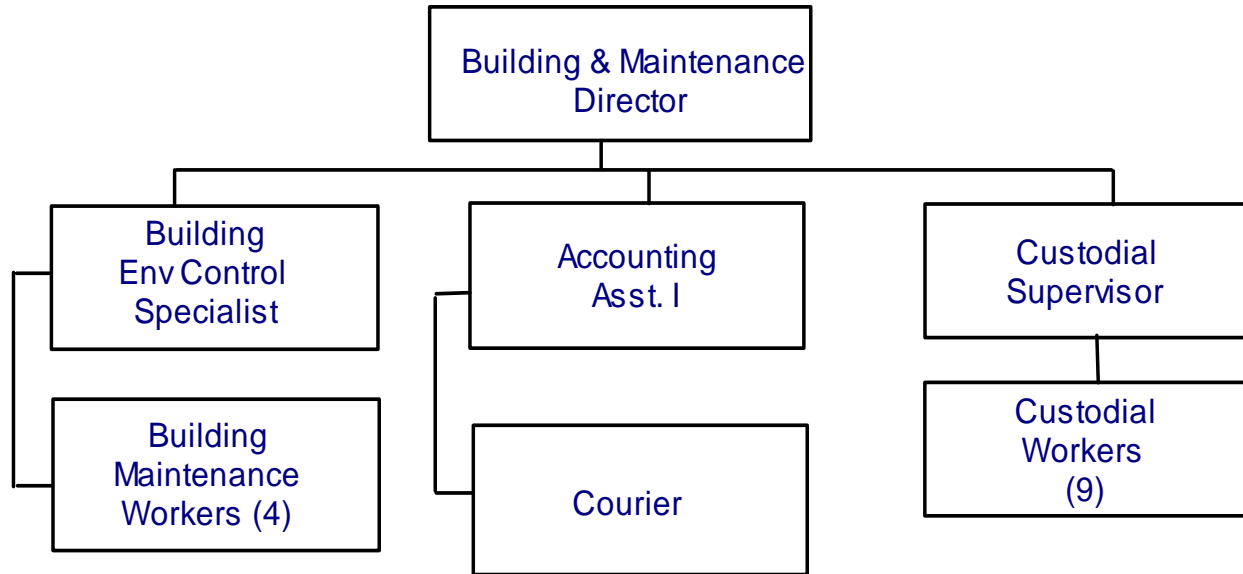
Data on energy savings unavailable since it was necessary for the County Board to pass a resolution that forbids use of electric heaters under certain conditions. That vote occurred in early spring. We are currently in the summer season – not heating season. A walk-through of County buildings will be performed by Building Maintenance this fall.

What will you do with the outcome information and will you make any changes to the program?

To get more in-touch with what the problems are and solve those problems rather than allowing staff to try and solve problems themselves, thus ensuring a more efficient department. We plan to track energy savings and conduct a survey of department heads with regard to awareness of rules and expectations regarding energy conservation.

What did you learn about your program based on this outcome? As the level of awareness increases among County employees that they cannot bring in electric heaters, it has forced them to call the maintenance department to resolve the problems. We learned that people were altering (bypassing) the system (shutting down diffusers, disarming system, etc) which actually prevented the Maintenance Department from knowing about and fixing the problems. The result has allowed the Maintenance Department to run a more efficient program.

BUILDING MAINTENANCE DEPARTMENT



Number of Positions (FTE)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Union (FTE)	19.00	19.00	19.00	17.50	17.50	16.50	15.70	15.70	16.00	16.00
Non-Union (FTE)	1.00	1.00	1.00	2.00	2.00	2.00	3.00	3.00	3.00	2.00
Total	20.00	20.00	20.00	19.50	19.50	18.50	18.70	18.70	19.00	18.00

BUILDING MAINTENANCE DEPARTMENT

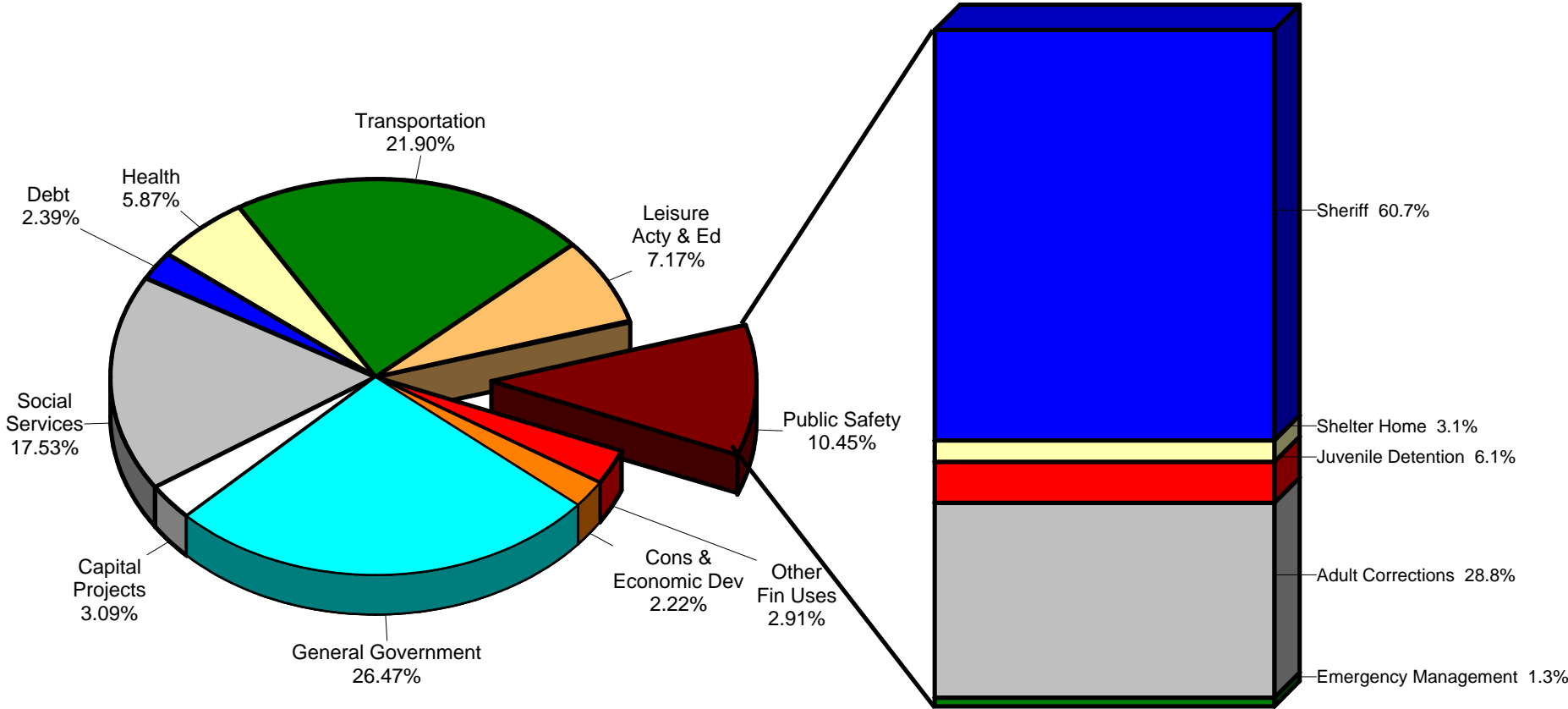
Fund: 100 General Fund
 Org1: 195 Building Maintenance

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 878,905	1,212,357	1,212,357	806,199	1,193,819	Personal Services	\$ 1,183,567	1,183,567	1,183,567
753,890	822,145	867,145	494,377	865,327	Contractual Services	922,765	900,925	900,925
82,958	87,500	87,500	58,301	91,898	Supplies & Expense	100,426	100,426	100,426
11,898	17,500	17,500	6,460	17,500	Building Materials	17,500	17,500	17,500
4,069	4,838	21,398	19,889	21,398	Fixed Charges	5,862	5,862	5,862
(57,611)	-	-	-	-	Grants Contributions & Other	-	-	-
5,020	6,000	75,300	29,528	75,300	Capital Outlay	6,000	6,000	6,000
\$ 1,679,129	2,150,340	2,281,200	1,414,754	2,265,242	Total Expenditures	\$ 2,236,120	2,214,280	2,214,280
\$ -	10,000	10,000	10,000	10,000	Intergov't Charges for Serv	\$ 10,000	10,000	10,000
28,403	26,900	26,900	26,668	26,915	Miscellaneous Revenue	26,800	26,800	26,800
-	-	69,300	-	69,300	Other Financing Sources	-	-	-
\$ 28,403	36,900	106,200	36,668	106,215	Total Revenues	\$ 36,800	36,800	36,800
\$ 1,650,726	2,113,440	2,175,000	1,378,086	2,159,027	TAX LEVY	\$ 2,199,320	2,177,480	2,177,480

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MARATHON COUNTY

2007 Expense Budget by Activity



Detail by Percentage of
Public Safety Expenses

SHERIFF'S DEPARTMENT

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 & 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 & 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's Department Outcome Measurement Report

Program Information: The Sheriff's Department provides Courthouse security which allows the general public and courthouse employees a safe, uninterrupted experience.

Program Outcome: Courthouse employees will strengthen their level of awareness on the procedures to contact the court security officers.

Expected targets or indicators: Within 12 months of establishing a courthouse security and disruptive incident baseline, the number of incidents will decrease by 15%.

Outcomes achieved:

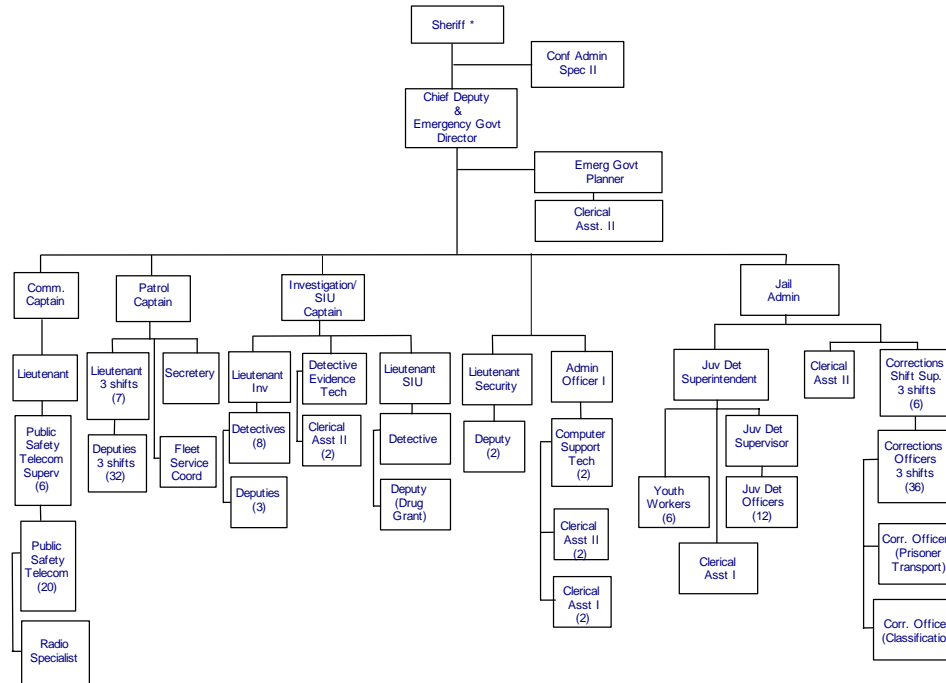
	ARRESTS	DISRUPTIVE INCIDENTS
2004 (baseline)	80	25
2005	100 (>25%)	13 (<48%)
2006 (Jan-May)	50	6

What did you learn about your program based on this outcome? The increased awareness of the procedures needed to contact court security officers has decreased the number of disruptive incidents, but the number of arrests has increased. The program has evolved from one that responds to disruptive incidents to a program that prevents disruptive incidents.

What will you do with the information and will you make any changes to the program?

All courthouse employees will be provided with a courthouse security handbook and be trained on the methods to contact court security. All new employees will be given a handbook and will be trained on courthouse security during their initial orientation. Policies will be reviewed annually and adjusted accordingly.

SHERIFF'S DEPARTMENT



* Elected Official

Number of Positions (FTE)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Union (FTE)	154.50	164.50	165.50	165.50	166.50	163.50	163.00	163.00	163.00	163.00
Non-Union (FTE)	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	9.00	8.00
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	165.50	175.50	176.50	176.50	177.50	174.50	174.00	174.00	173.00	172.00

SHERIFF'S DEPARTMENT

Fund: 100 General Fund
 Org1: 610 Sheriff Department

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 8,223,039	8,127,428	8,293,493	5,430,431	8,303,799	Personal Services	\$ 8,524,352	8,400,692	8,422,592
393,381	352,692	362,984	229,659	362,984	Contractual Services	373,275	360,555	360,555
534,336	616,867	753,851	378,429	742,402	Supplies & Expense	674,095	656,015	656,015
35,794	44,489	44,489	45,509	44,489	Fixed Charges	66,914	65,148	65,148
62,593	54,327	56,263	29,641	56,263	Grants Contributions & Other	54,439	54,439	54,439
703,830	463,391	641,327	314,002	641,327	Capital Outlay	471,524	340,024	340,024
30,000	158,000	158,000	-	158,000	Other Financing Uses	158,000	158,000	158,000
\$ 9,982,973	9,817,194	10,310,407	6,427,671	10,309,264	Total Expenditures	\$ 10,322,599	10,034,873	10,056,773
\$ 510,606	129,653	492,977	251,512	503,284	Intergov't Grants & Aid	\$ 162,202	183,702	183,702
206,288	160,000	160,000	122,109	168,649	Fines Forfeits & Penalties	160,400	160,400	160,400
206,545	201,000	201,000	172,068	192,350	Public Charges for Services	248,300	248,300	248,300
64,494	10,500	10,500	28,713	34,509	Intergov't Charges for Serv	21,000	21,000	21,000
60,828	39,900	44,900	38,126	62,295	Miscellaneous Revenue	39,900	39,900	39,900
4,649	119,803	208,927	-	197,477	Other Financing Sources	119,803	119,803	119,803
\$ 1,053,410	660,856	1,118,304	612,528	1,158,564	Total Revenues	\$ 751,605	773,105	773,105
\$ 8,929,563	9,156,338	9,192,103	5,815,143	9,150,700	TAX LEVY	\$ 9,570,994	9,261,768	9,283,668

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

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 129,559	135,429	135,429	91,187	135,429	Personal Services	\$ 140,785	140,785	140,785
5,272	9,995	9,195	1,129	9,195	Contractual Services	8,795	7,595	7,595
51,885	47,318	47,712	24,976	47,712	Supplies & Expense	49,229	47,529	47,529
1,188	2,388	2,388	1,188	2,388	Fixed Charges	1,188	1,188	1,188
12,222	18,500	18,500	-	18,500	Grants Contributions & Other	18,500	18,500	18,500
241,705	-	102,360	67,790	202,360	Capital Outlay	-	-	-
\$ 441,831	213,630	315,584	186,270	415,584	Total Expenditures	\$ 218,497	215,597	215,597
\$ 176,625	98,545	199,103	116,435	299,103	Intergov't Grants & Aid	\$ 99,223	99,223	99,223
(2,205)	-	-	360	360	Public Charges for Services	2,200	2,200	2,200
-	-	1,396	-	1,396	Other Financing Sources	-	-	-
\$ 174,420	98,545	200,499	116,795	300,859	Total Revenues	\$ 101,423	101,423	101,423
\$ 267,411	115,085	115,085	69,475	114,725	TAX LEVY	\$ 117,074	114,174	114,174

ADULT CORRECTIONAL

Fund: 100 General Fund
 Org1: 650 Adult Correction

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 2,770,857	2,995,857	2,995,857	1,984,134	2,995,857	Personal Services	\$ 3,076,299	3,076,299	3,076,299
1,279,740	1,376,475	1,376,475	880,625	1,376,475	Contractual Services	1,533,840	1,883,840	1,533,840
97,390	151,899	140,548	62,003	151,899	Supplies & Expense	145,929	145,929	145,929
8,957	14,200	14,200	4,423	14,200	Building Materials	14,200	14,200	14,200
395	400	400	400	400	Fixed Charges	400	400	400
\$ 4,157,339	4,538,831	4,527,480	2,931,585	4,538,831	Total Expenditures	\$ 4,770,668	5,120,668	4,770,668
\$ 89	-	-	82	100	Taxes	\$ -	-	-
2,160	3,000	3,000	2,100	3,000	Intergov't Grants & Aid	-	-	-
670,581	725,100	725,100	450,215	554,135	Public Charges for Services	606,800	606,800	606,800
20,186	25,000	25,000	15,702	25,000	Miscellaneous Revenue	25,000	25,000	25,000
-	31,004	19,653	-	19,653	Other Financing Sources	31,004	31,004	31,004
\$ 693,016	784,104	772,753	468,099	601,888	Total Revenues	\$ 662,804	662,804	662,804
\$ 3,464,323	3,754,727	3,754,727	2,463,486	3,936,943	TAX LEVY	\$ 4,107,864	4,457,864	4,107,864

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

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 863,221	877,791	877,791	591,694	877,791	Personal Services	\$ 908,603	908,603	908,603
54,332	82,670	82,670	28,462	82,670	Contractual Services	80,850	77,100	77,100
9,819	21,100	21,100	4,341	21,100	Supplies & Expense	20,700	17,750	17,750
188	1,100	1,100	-	1,100	Building Materials	1,100	1,100	1,100
950	950	950	950	950	Fixed Charges	950	950	950
\$ 928,510	983,611	983,611	625,447	983,611	Total Expenditures	\$ 1,012,203	1,005,503	1,005,503
\$ 12,730	13,500	13,500	7,100	13,500	Intergov't Grants & Aid	\$ 22,500	22,500	22,500
310,554	297,000	297,000	183,126	297,000	Public Charges for Services	276,000	276,000	276,000
\$ 323,284	310,500	310,500	190,226	310,500	Total Revenues	\$ 298,500	298,500	298,500
\$ 605,226	673,111	673,111	435,221	673,111	TAX LEVY	\$ 713,703	707,003	707,003

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.

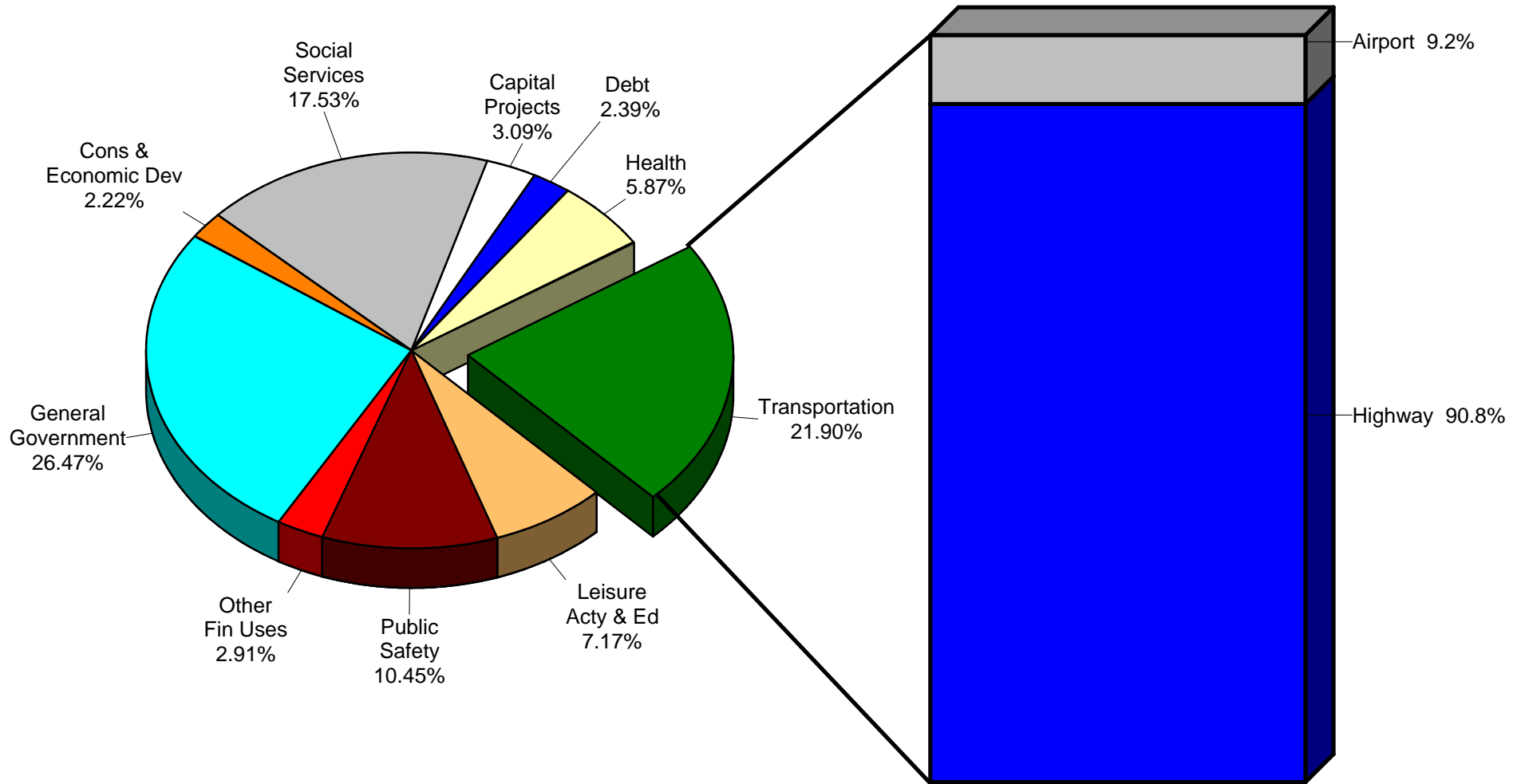
SHELTER HOME

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

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 450,284	436,336	436,336	293,404	436,336	Personal Services	\$ 450,542	450,542	450,542
14,783	36,500	36,500	14,404	36,500	Contractual Services	43,500	43,050	43,050
6,624	16,975	27,655	4,323	16,975	Supplies & Expense	15,375	12,875	12,875
65	500	500	-	500	Building Materials	500	250	250
-	250	250	424	424	Fixed Charges	250	250	250
-	-	-	-	11,880	Capital Outlay	11,880	11,880	11,880
\$ 471,756	490,561	501,241	312,555	502,615	Total Expenditures	\$ 522,047	518,847	518,847
\$ 4,681	10,000	10,000	4,522	10,000	Intergov't Grants & Aid	\$ 17,000	17,000	17,000
84,393	116,500	116,500	56,734	116,500	Public Charges for Services	13,500	13,500	13,500
-	-	-	131	131	Intergovt Charges for Services	81,000	81,000	81,000
727	1,200	1,200	248	1,200	Miscellaneous Revenue	1,200	1,200	1,200
-	-	10,680	-	10,680	Other Financing Sources	10,680	10,680	10,680
\$ 89,801	127,700	138,380	61,635	138,511	Total Revenues	\$ 123,380	123,380	123,380
\$ 381,955	362,861	362,861	250,920	364,104	TAX LEVY	\$ 398,667	395,467	395,467

MARATHON COUNTY

2007 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"> • 5 Supervisors • 19 State Patrolmen • 15 County Patrolmen • 23 Backup Personnel • 11 Equipment Maintenance Personnel <p>Winter Maintenance and Storage Facilities</p> <p>Winter Maintenance Equipment</p>	<p>Plow and apply De Icing and Anti Icing Materials to State and County Highways</p> <p>Respond to Emergency Services calls</p> <p>Communicate with adjoining Counties</p> <p>Provide equipment and staff for 24 hour service when applicable</p> <p>Provide Level of Service information to Local Media Groups</p>	<p>Plow and De Ice 682 miles of County Hwys and 355 miles of State Highways</p> <p>Worked 15983 hours on Winter Maintenance Activities</p> <p>Applied 22060 Gallons of liquid Anti Icing and De Icing materials</p> <p>Spread 15871.15 tons of salt and 1489.46 tons of Sand/Salt on County and State highways</p> <p>Wis. D.O.T. and Marathon County sponsored Public Informational spots and meetings</p>	<p>Motorists travel on a safer driving surface</p> <p>Roadways are open</p> <p>Motorists expectations are met when driving throughout the winter season</p>	<p>Motorists reach their destination safely</p> <p>Motorists experience consistent road conditions</p> <p>Motorists reach their destination in a reasonable amount of time</p>	<p>Motorists are able to safely traverse County and State highways throughout the winter season</p>

Highway Winter Maintenance Program Outcome Measurement Report

Program Information: Marathon County Highway Dept provides Plowing, De Icing and Anti Icing winter maintenance services on State and County highways in Marathon County.

Program Outcome: Strive to provide safe and reasonable road conditions on State and County highways in Marathon County during Winter Weather events.

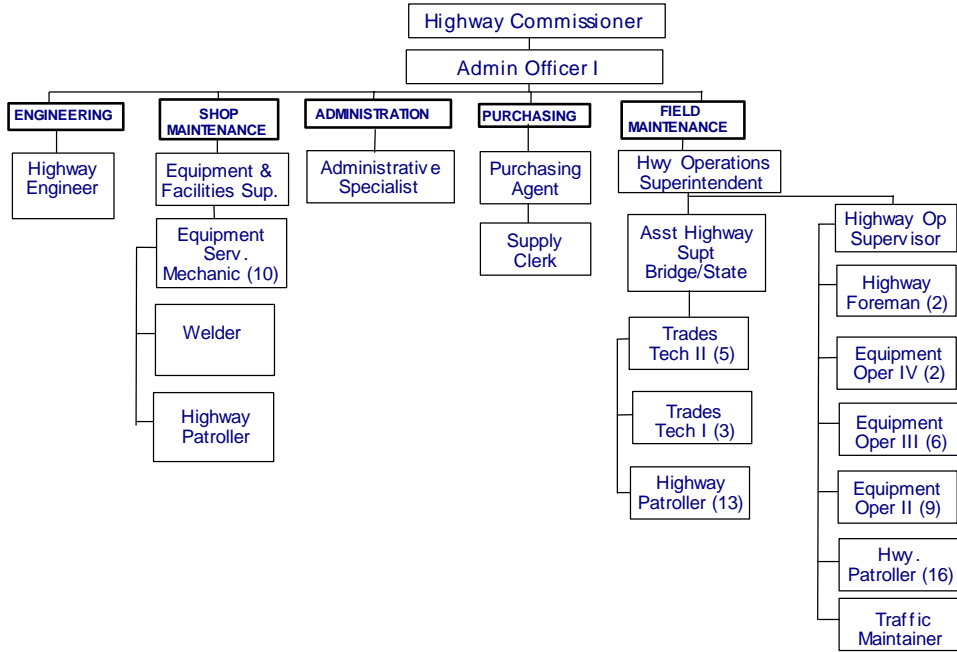
Expected indicators: By April 15th of 2006, 75% of the School Bus drivers surveyed reported that their expectations for snow removal on County and State highways in Marathon County were met or exceeded.

Outcomes achieved: 87% of Wausau and D.C. Everest district School Bus driver's surveyed expressed overall satisfaction with Winter Maintenance services provided on County and State highways in Marathon County during the 2005 – 2006 winter season.

What did you learn about your program based on this outcome? Overall snow removal expectations were met, however survey information indicated that when it has snowed overnight 40% of the early morning route drivers indicated below average satisfaction with the level of early morning service provided. Comments provided indicated School Bus drivers would like to see Hwy Dept trucks out earlier in the morning.

What will you do with the outcome information and will you make any changes to the program? Meetings will be held with Highway Dept staff to discuss survey results and research options for increasing early morning operational efficiency. Additional School district Bus companies across Marathon County will be surveyed to gain a broader scope of the level of satisfaction with Winter Maintenance services provided on County and State highways in Marathon County.

HIGHWAY DEPARTMENT



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

Number of Positions (FTE)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Union (FTE)	79.00	79.00	79.00	79.00	79.00	71.00	72.00	73.00	72.00	72.00
Non-Union (FTE)	10.00	10.00	10.00	10.00	10.00	10.00	10.00	9.00	8.00	7.00
Total	89.00	89.00	89.00	89.00	89.00	81.00	82.00	82.00	80.00	79.00

HIGHWAY DEPARTMENT

Fund: 800 Highway Fund
 Org1: 265 County Highway

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 7,895,419	11,775,692	11,775,692	5,798,173	11,453,949	Personal Services	\$ 11,600,599	11,600,599	11,600,599
172,914	191,740	191,740	108,545	198,040	Contractual Services	208,840	208,840	208,840
995,673	2,337,103	2,337,103	1,237,912	2,361,488	Supplies & Expense	2,667,674	2,667,674	2,667,674
9,098,594	8,467,848	10,632,848	7,578,810	10,695,339	Building Material	10,429,429	8,529,429	8,529,429
4,550,761	4,649,078	4,649,078	1,836,549	4,561,570	Fixed Charges	4,752,500	4,752,500	4,752,500
171,270	1,174,000	1,199,000	1,000,564	1,199,000	Capital Outlay	1,211,000	1,211,000	1,211,000
(6,156,119)	-	-	-	-	Other Financing Uses	-	-	-
\$ 16,728,512	28,595,461	30,785,461	17,560,553	30,469,386	Total Expenditures	\$ 30,870,042	28,970,042	28,970,042
\$ 5,516,802	5,126,800	5,706,800	2,113,843	5,067,453	Intergov't Grants & Aid	\$ 4,117,000	4,117,000	4,117,000
19,305	8,000	8,000	10,157	11,000	Licenses and Permits	8,200	8,200	8,200
12	-	-	-	-	Public Charges for Services	-	-	-
3,722,485	15,052,281	15,052,281	6,873,600	14,931,199	Intergov't Charges for Serv	16,002,767	16,002,767	16,002,767
785,551	213,074	213,074	651,530	777,843	Miscellaneous Revenue	190,066	190,066	190,066
1,869,105	50,000	1,660,000	1,610,000	1,610,000	Other Financing Sources	-	400,000	400,000
\$ 11,913,260	20,450,155	22,640,155	11,259,130	22,397,495	Total Revenues	\$ 20,318,033	20,718,033	20,718,033
\$ 4,815,252	8,145,306	8,145,306	6,301,423	8,071,891	TAX LEVY	\$ 10,552,009	8,252,009	8,252,009

HIGHWAY ROAD IMPROVEMENT

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

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 239,589	-	-	444	450	Personal Services	\$ 429,001	429,001	429,001
733,466	-	-	295,075	297,306	Contractual Services	-	-	-
329,632	1,050,000	1,100,000	2,818	287,740	Building Material	990,999	1,740,999	1,740,999
108,374	-	-	4	4	Fixed Charges	380,000	380,000	380,000
241,731	-	-	237	300	Capital Outlay	-	-	-
1,532,215	-	-	-	-	Other Financing Uses	-	-	-
\$ 3,185,007	1,050,000	1,100,000	298,578	585,800	Total Expenditures	\$ 1,800,000	2,550,000	2,550,000
\$ 722,957	-	-	(131,636)	-	Intergov't Grants & Aid	-	-	-
10,790	-	-	-	-	Intergov't Charges for Serv	-	-	-
108,114	-	-	-	-	Miscellaneous Revenue	-	-	-
1,175,000	1,050,000	1,100,000	50,000	1,100,000	Other Financing Sources	-	2,550,000	2,550,000
\$ 2,016,861	1,050,000	1,100,000	(81,636)	1,100,000	Total Revenues	\$ -	2,550,000	2,550,000
\$ 1,168,146	-	-	380,214	(514,200)	TAX LEVY	\$ 1,800,000	-	-

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.

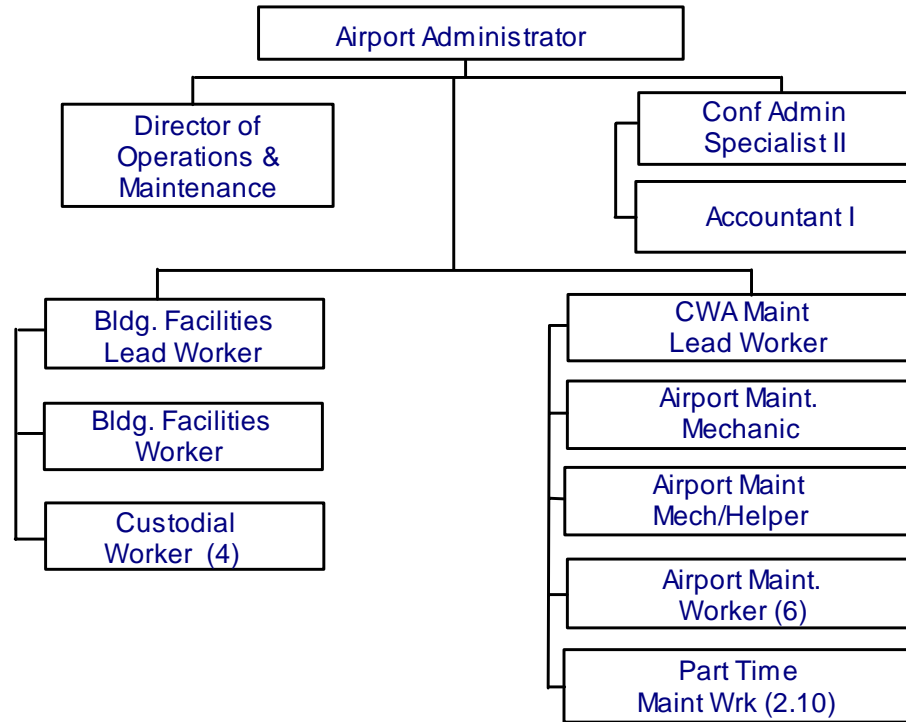
Tenant Leasing

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)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Union (FTE)	16.50	17.50	18.50	18.10	18.10	18.10	17.10	17.10	18.10	18.10
Non-Union (FTE)	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Total	18.50	19.50	20.50	21.10	21.10	21.10	20.10	20.10	21.10	21.10

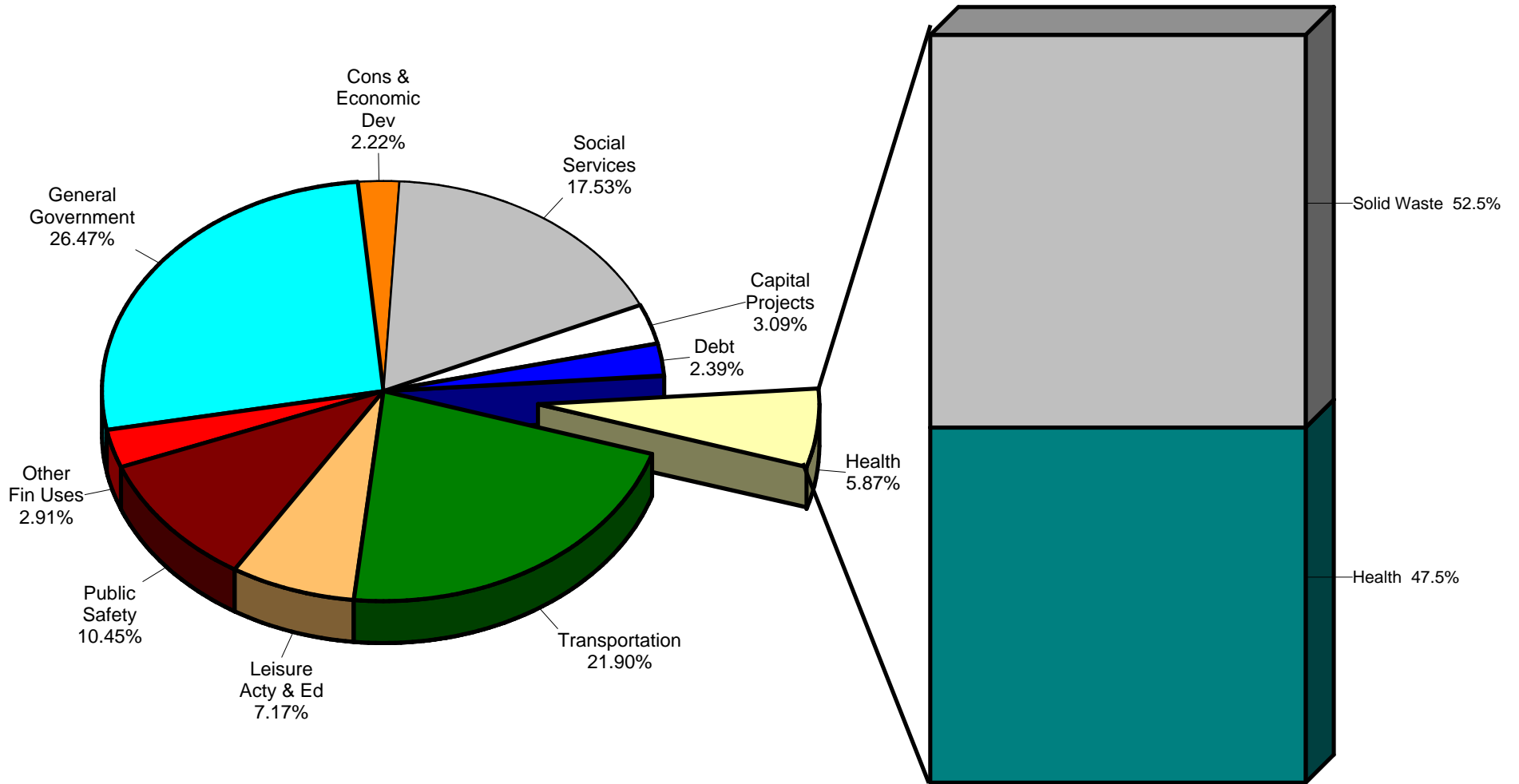
CENTRAL WISCONSIN AIRPORT

Fund: 700 Airport Fund
 Org1: 300 Central Wisconsin Airport

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 1,244,164	1,353,748	1,353,748	856,696	1,353,748	Personal Services	\$ 1,372,831	1,372,831	1,372,831
658,964	667,538	667,538	461,878	666,666	Contractual Services	714,960	716,860	716,860
361,320	280,734	280,734	150,114	273,875	Supplies and Expense	330,400	317,400	317,400
18,697	21,110	21,110	5,006	21,110	Building Material	21,200	21,500	21,500
1,438,553	55,724	55,724	58,890	55,724	Fixed Charges	57,714	60,395	60,395
(2,751)	163,800	387,202	391,372	442,801	Capital Outlay	359,375	146,014	146,014
414,876	415,105	375,871	375,871	375,871	Other Financing Uses	415,845	565,470	565,470
\$ 4,133,823	2,957,759	3,141,927	2,299,827	3,189,795	Total Expenditures	\$ 3,272,325	3,200,470	3,200,470
\$ 242	-	-	193	200	Taxes	\$ -	-	-
2,678,283	2,234,412	2,234,412	1,991,541	2,712,322	Public Charges for Services	2,339,026	2,388,000	2,388,000
327,253	306,000	306,000	314,742	314,742	Intergov't Charges for Serv	314,000	314,000	314,000
4,619,973	-	-	62,780	75,239	Miscellaneous Revenue	-	-	-
-	417,347	601,515	-	601,515	Other Financing Sources	619,299	498,470	498,470
\$ 7,625,751	2,957,759	3,141,927	2,369,256	3,704,018	Total Revenues	\$ 3,272,325	3,200,470	3,200,470
\$ (3,491,928)	-	-	(69,429)	(514,223)	TAX LEVY	\$ -	-	-

MARATHON COUNTY

2007 Expense Budget by Activity



Detail by Percentage of Health Expenses

HEALTH DEPARTMENT

MISSION STATEMENT

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

PROGRAMS/SERVICES

Chronic Disease Prevention Program Team:

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

Communicable Disease/Public Health Laboratory Team:

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

Environmental Health Program Team:

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

Parent Child Health Program Team:

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

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

LOGIC MODEL WORKSHEET

Department: Health

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

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

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

Health Outcome Measurement Report

Program Information: The purpose of Start Right is to strengthen families through parenting education and support. Three types of services are provided—public health nurse visits to parents of newborns, long-term family visiting services to families who desire more assistance, and Family Resource Center classes and activities.

Program Outcome: Parents will understand and use positive parenting techniques and develop appropriate expectations for their baby's development.

Expected indicators: 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. This will be measured by a pre-test of parenting knowledge and a post-test administered once/year.

Outcomes achieved:	<u>2005</u>	<u>Jan-June, 2006</u>
Parenting knowledge scores improved:	61%	43%
Parenting knowledge scores stayed the same:	22%	37%
Parenting knowledge scores decreased:	17%	20%
Parents improved or stayed the same:	83%	80%

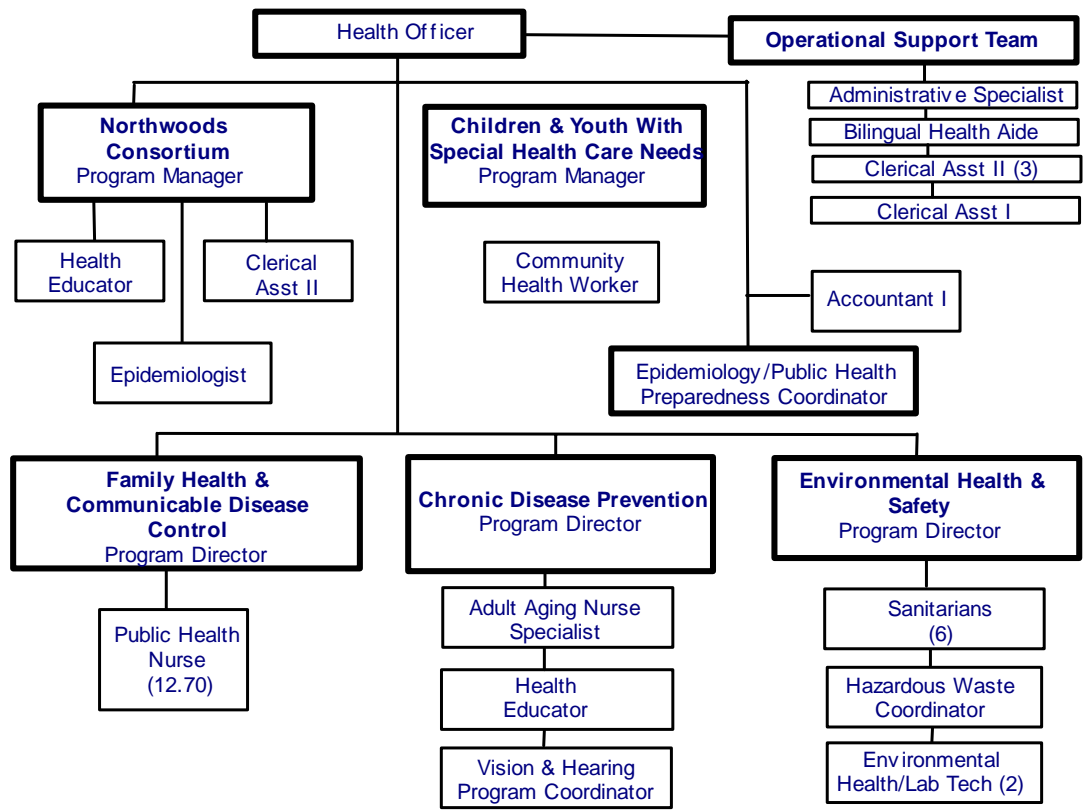
What did you learn about your program based on this outcome?

During this time period, a new curriculum and test were introduced into the Start Right program. The new curriculum, Growing Great Kids, is very comprehensive, but the pre-test appears to be rather simple. This makes it difficult to achieve the expected levels of knowledge improvement. For example, in 2006, 57% of those that stayed the same had a perfect score on the pre-test. Of those who had a knowledge decrease, the majority (52% in 2005 and 58% in 2006) had scores of 81% or better on the post-test. What we learned is that pre-test/post-test methodology can be complicated. It is also probably best to use more than one measure to look at changes in knowledge and behavior.

What will you do with the outcome information and will you make any changes to the program?

We are re-evaluating the pre-test and looking at ways to make it more challenging. We are also adding a second measure for this indicator—the HOME score. This is an observational tool that evaluates parenting knowledge and behavior. The scores, to date, on the HOME evaluation indicate parents are internalizing the parenting education they are receiving which suggests the curriculum and support services are effective.

HEALTH DEPARTMENT



Number of Positions (FTE)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Union (FTE)	33.25	33.25	33.75	36.25	33.85	32.65	34.45	35.95	37.70	37.70
Non-Union (FTE)	4.00	4.00	4.00	4.00	6.00	6.00	7.00	7.00	7.00	7.00
Total	37.25	37.25	37.75	40.25	39.85	38.65	41.45	42.95	44.70	44.70

HEALTH DEPARTMENT

Fund: 100 General Fund
 Org1: 315 Health Department

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 2,766,504	2,859,943	3,333,286	1,827,369	3,338,286	Personal Services	\$ 3,117,826	3,117,826	3,117,826
990,612	894,823	1,495,736	702,508	1,496,724	Contractual Services	1,093,543	1,093,543	1,093,543
207,833	183,870	354,662	131,121	351,663	Supplies & Expense	209,546	209,546	209,546
5,097	-	6,689	1,734	6,689	Grants Contributions & Other	3,000	3,000	3,000
\$ 3,970,046	3,938,636	5,190,373	2,662,732	5,193,362	Total Expenditures	\$ 4,423,915	4,423,915	4,423,915
\$ 1,032,103	949,312	1,421,157	766,501	1,423,157	Intergov't Grants & Aid	\$ 1,306,195	1,306,195	1,306,195
421,723	425,593	427,425	439,789	461,494	Public Charges for Services	523,694	523,694	523,694
5,860	13,572	13,572	3,164	13,572	Intergov't Charges for Serv	13,572	13,572	13,572
147,639	123,399	143,899	141,945	144,899	Miscellaneous Revenue	135,972	135,972	135,972
-	-	757,560	-	757,560	Other Financing Sources	-	-	-
\$ 1,607,325	1,511,876	2,763,613	1,351,399	2,800,682	Total Revenues	\$ 1,979,433	1,979,433	1,979,433
\$ 2,362,721	2,426,760	2,426,760	1,311,333	2,392,680	TAX LEVY	\$ 2,444,482	2,444,482	2,444,482

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.

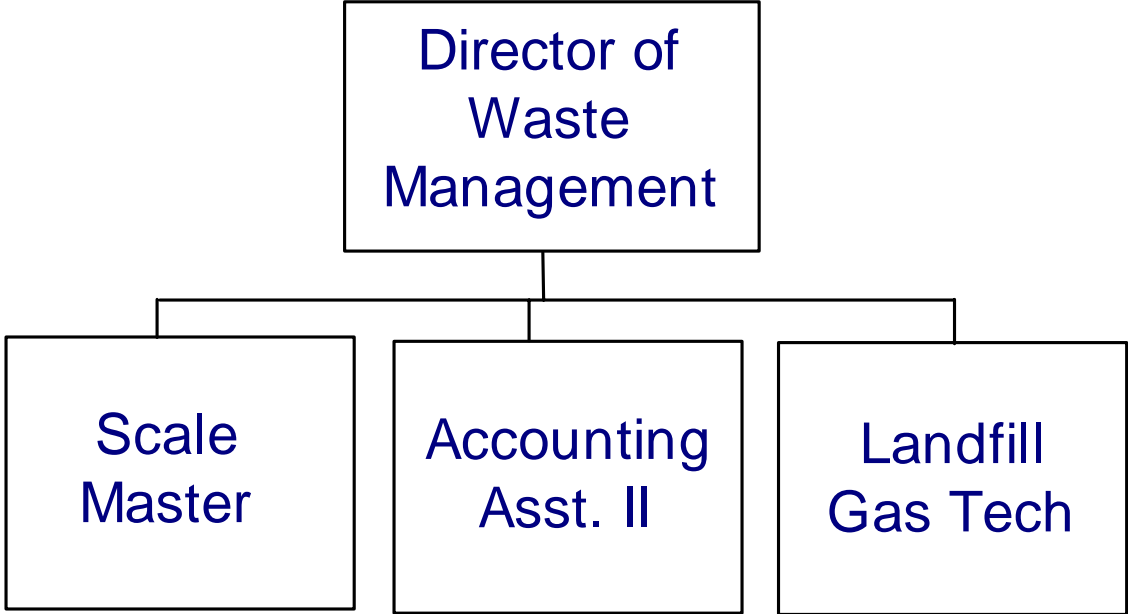
Landfill Long Term Care

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)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Union (FTE)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	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
Total	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00

SOLID WASTE

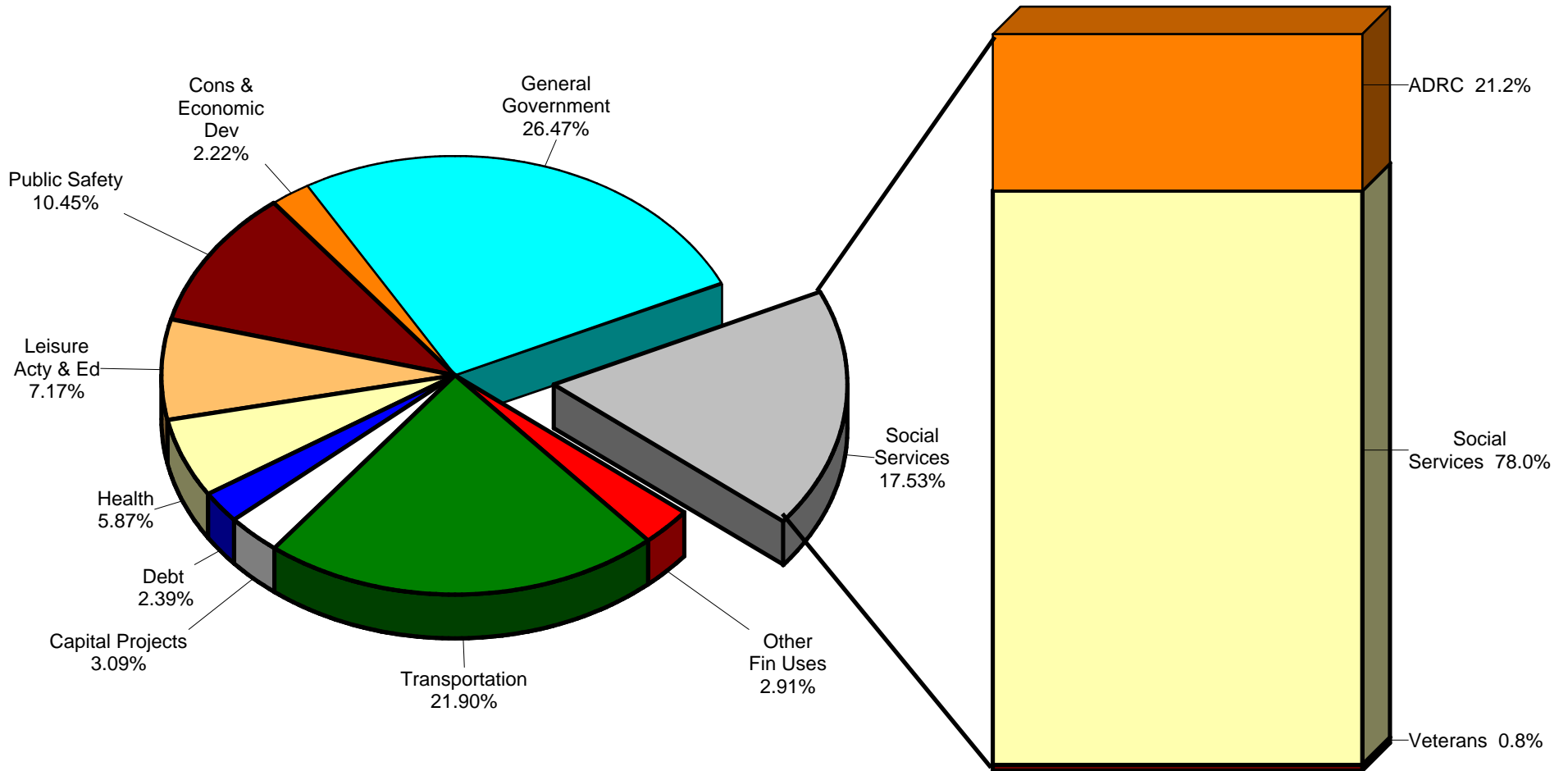
Fund: 750 Solid Waste Fund
 Org1: 445 Solid Waste Department

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 214,568	232,380	232,380	145,135	232,380	Personal Services	\$ 330,551	330,551	330,551
1,856,945	1,240,594	1,341,961	462,643	822,409	Contractual Services	1,317,984	1,317,984	1,317,984
13,500	17,228	17,228	5,886	17,228	Supplies & Expense	21,278	21,278	21,278
409,556	523,262	523,262	33,890	715,217	Fixed Charges	471,149	471,149	471,149
-	13,000	13,000	-	13,000	Debt Service	-	-	-
30,000	30,000	30,000	30,000	30,000	Grants Contributions & Other	30,000	30,000	30,000
-	71,500	207,763	268,475	71,500	Capital Outlay	2,078,050	2,078,050	2,078,050
487,681	805,566	805,566	417,196	1,196,762	Other Financing Uses	640,837	640,837	640,837
\$ 3,012,250	2,933,530	3,171,160	1,363,225	3,098,496	Total Expenditures	\$ 4,889,849	4,889,849	4,889,849
\$ 1,000	1,000	1,000	-	-	Intergov't Grants & Aid	\$ 22,000	22,000	22,000
1,803,249	1,979,160	1,979,160	1,002,811	1,630,680	Public Charges for Services	2,009,680	2,009,680	2,009,680
-	-	-	11,000	11,000	Intergov't Charges for Serv	-	-	-
411,648	666,000	666,000	674,121	1,186,250	Miscellaneous Revenue	556,600	556,600	556,600
487,681	287,370	525,000	417,196	545,694	Other Financing Sources	2,301,569	2,301,569	2,301,569
\$ 2,703,578	2,933,530	3,171,160	2,105,128	3,373,624	Total Revenues	\$ 4,889,849	4,889,849	4,889,849
\$ 308,672	-	-	(741,903)	(275,128)	TAX LEVY	\$ -	-	-

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MARATHON COUNTY

2007 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"> • Screen customers for potential eligibility for food stamps. • Complete intake eligibility process. • Complete regular review on continuing eligibility. • Provide routine case maintenance, i.e.; answer phone, mail, in person inquires. 	<p># of:</p> <ul style="list-style-type: none"> • Households reviewed for potential eligibility. • Households receiving food stamp benefits. • Dollar amount of benefits received by those households. • Intake appointments completed. • Review appointments completed. 	<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 Economic Support Outcome Measurement Report

Program Information:

The Economic Support Unit within the Department of Social Services determines eligibility for the FoodShare program for individuals and families within Marathon County. This program helps low-income individuals and families to obtain a more nutritious diet. FoodShare is available to families, single adults, disabled individuals and SSI (Supplemental Security Income) recipients. Each household must meet income and asset needs tests. The FoodShare program is meant to supplement a household's income to purchase food. It is not meant to provide complete monthly food purchases for a household.

Program Outcome:

- 1 - Households who apply and are eligible for foodshare benefits receive their benefits within 30 days.
- 2 - Households receiving foodshare will increase their ability to pay other expenses.

Expected indicators:

- 1 - By 2006, 90% of all foodshare cases will be processed within the 30-day time limit set by the State.
- 2 - By 2006, 80% of foodshare recipients surveyed will agree that their ability to meet living expenses have increase since going on foodshare.

Outcomes achieved:

- 1 - The February 2006 Agency Scorecard reported that foodshare applications were being processed and benefits issued within the 30-day process in 94% of all foodshare cases.
- 2 - Our latest Customer Survey, completed in April 2006, reported that 84% of the cases that were receiving foodshare benefits felt that they were able to pay more of their household bills once they began receiving foodshare benefits.

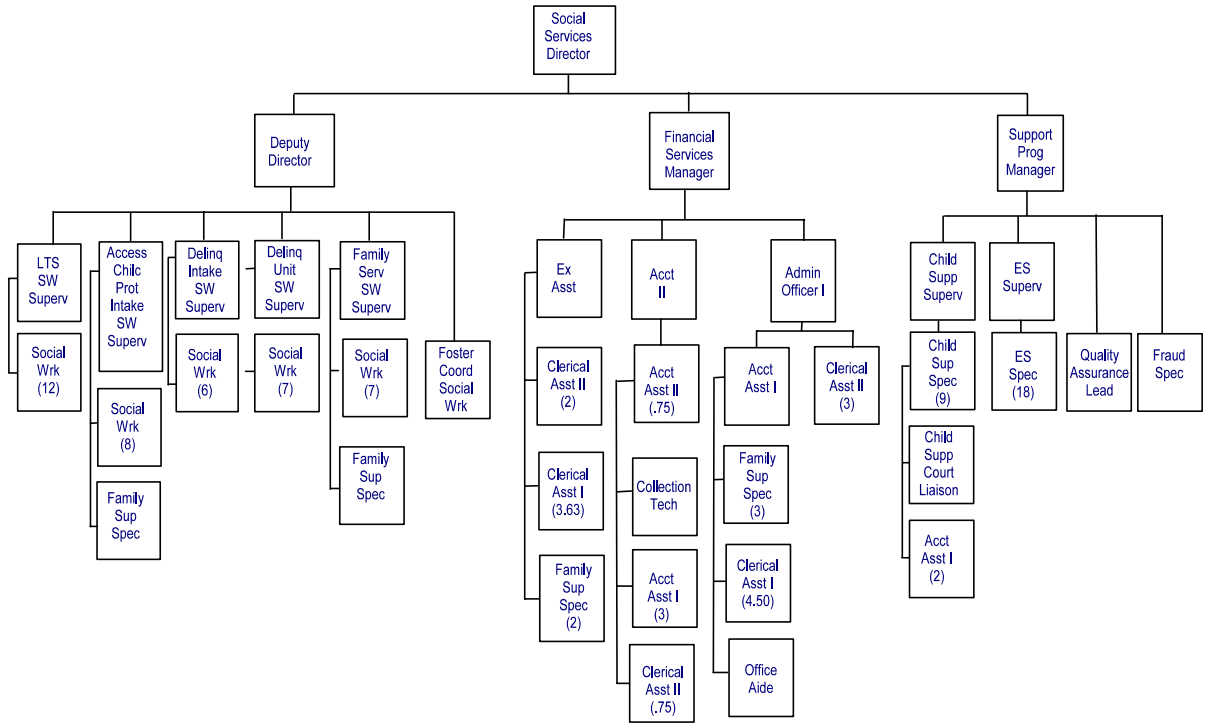
What did you learn about your program based on this outcome?

The outcomes confirmed that staff is aware of the need to process application in the necessary time frame so that individuals and families receive the benefits they are entitled to. Also shows that customers are using their foodshare benefits to supplement their current income so they are able to pay other financial obligations.

What will you do with the outcome information and will you make any changes to the program?

- 1 - We need to continue to work with Economic Support staff on the timeliness of application. Possibly coming up with a better means of tracking the application date.
- 2 - Continue to make customer aware of the benefit of receiving foodshare. Results prove that most customers find the help useful in meeting their monthly budgets.

SOCIAL SERVICES DEPARTMENT



Number of Positions (FTE)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Union (FTE)	77.25	76.25	89.88	90.38	90.38	89.88	97.88	99.13	100.63	100.63
Non-Union (FTE)	15.00	15.00	16.00	16.00	16.00	15.00	15.00	15.00	14.00	14.00
Total	92.25	91.25	105.88	106.38	106.38	104.88	112.88	114.13	114.63	114.63

SOCIAL SERVICES DEPARTMENT

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

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 5,892,379	6,300,278	6,300,278	4,100,175	6,071,027	Personal Services	\$ 6,636,726	6,636,726	6,636,726
550,247	595,221	595,221	250,166	540,656	Contractual Services	704,629	704,629	704,629
238,131	253,445	253,445	146,125	228,936	Supplies & Expense	244,420	244,420	244,420
372,766	391,326	391,326	207,327	391,170	Fixed Charges	303,507	303,507	303,507
28,711,680	12,527,098	12,682,214	8,025,203	13,415,104	Grants Contributions & Other	13,017,262	12,721,557	12,721,557
409,522	-	-	-	-	Other Financing Uses	-	-	-
\$ 36,174,725	20,067,368	20,222,484	12,728,996	20,646,893	Total Expenditures	\$ 20,906,544	20,610,839	20,610,839
\$ 12,638,061	12,447,723	12,602,839	8,937,229	13,030,845	Intergov't Grants & Aid	\$ 12,533,376	12,533,376	12,533,376
770,214	679,500	679,500	561,821	837,168	Public Charges for Services	741,000	741,000	741,000
165,514	278,045	278,045	171,738	431,616	Miscellaneous Revenue	509,392	509,392	509,392
-	-	-	-	-	Other Financing Sources	-	-	-
\$ 13,573,789	13,405,268	13,560,384	9,670,788	14,299,629	Total Revenues	\$ 13,783,768	13,783,768	13,783,768
\$ 22,600,936	6,662,100	6,662,100	3,058,208	6,347,264	TAX LEVY	\$ 7,122,776	6,827,071	6,827,071

CHILD SUPPORT

Fund: 175 Social Improvement Fund
 Org1: 554 Child Support

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 952,630	1,003,674	1,003,674	669,833	996,811	Personal Services	\$ 1,025,915	1,025,915	1,025,915
37,426	41,500	41,500	13,319	37,151	Contractual Services	40,200	40,200	40,200
4,593	8,400	8,400	1,653	2,574	Supplies & Expense	6,250	6,250	6,250
-	-	-	-	-	Other Financing Uses	-	-	-
\$ 994,649	1,053,574	1,053,574	684,805	1,036,536	Total Expenditures	\$ 1,072,365	1,072,365	1,072,365
\$ 1,243,918	891,346	891,346	863,733	1,185,403	Intergov't Grants & Aid	\$ 839,606	839,606	839,606
33,492	31,250	31,250	12,433	18,800	Public Charges for Services	15,000	15,000	15,000
20,067	3,000	3,000	15,257	20,000	Miscellaneous Revenue	30,000	30,000	30,000
-	-	-	-	-	Other Financing Sources	-	-	-
\$ 1,297,477	925,596	925,596	891,423	1,224,203	Total Revenues	\$ 884,606	884,606	884,606
\$ (302,828)	127,978	127,978	(206,618)	(187,667)	TAX LEVY	\$ 187,759	187,759	187,759

AGING AND DISABILITY RESOURCE CENTER-CW

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

Aging and Disability Resource Center Outcome Measurement Report

Program Information: The ADRC offers a meal program called Senior Nutrition Access Coupon (SNAC). The program aims to serve both the need for nutrition and socialization for rural residents. Meals are provided in selected restaurants through the use of a coupon. Customers of the program must answer questions that calculate a nutritional risk score (NRS) and a socialization risk score (SRS) on an annual basis.

Program Outcome: Customer increases social contact through the SNAC program.

Expected indicators: Within 12 months of using program, regular customers (uses coupon at least 6 times per month) reports satisfaction with level of social activity and reports increased opportunities for socialization.

Outcomes achieved:

Meals per month	Avg. NRS*	Avg. SRS*
One or less	4.38	1.85
Six or more	4.12	0.61

*Lower risk scores indicate a more positive outcome.

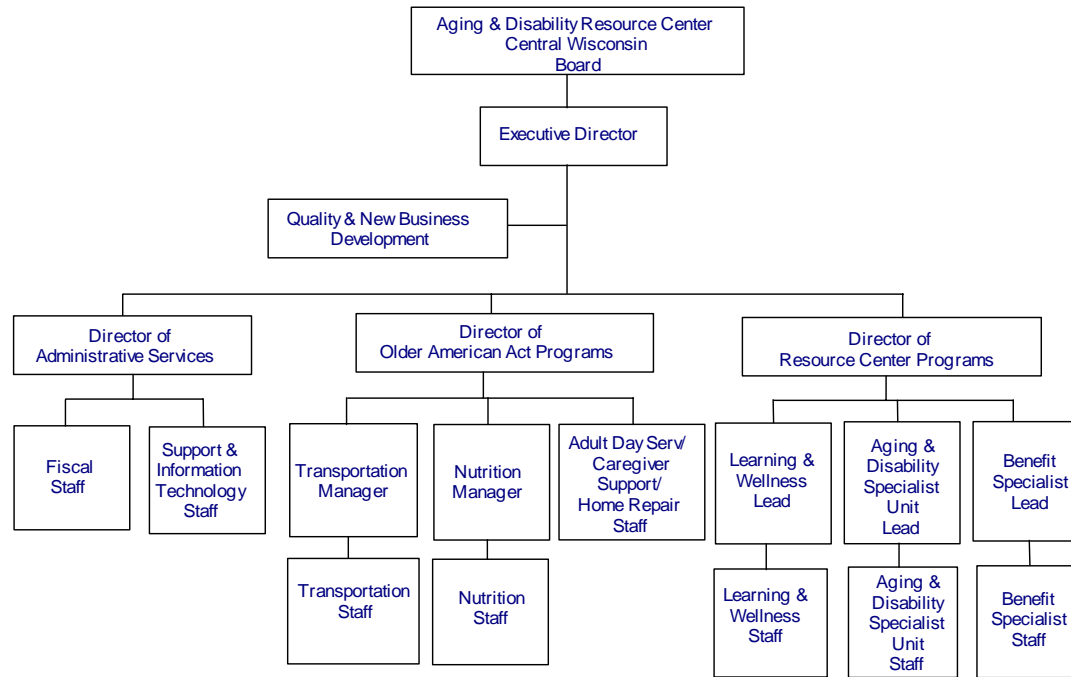
What did you learn about your program based on this initial outcome?

Initial outcomes data comparing risk scores (initial assessment vs. annual reassessment) indicate that frequent users of SNAC meals (at least 6 meals per month) improve both their nutritional and socialization risk scores. The socialization risk score (SRS) showed the greatest improvement in men who consumed six or meals per month.

What will you do with the outcome information and will you make any changes to the program?

The initial data was used to recommend changes in the SNAC program by targeting those who would receive the most benefit from using the service. A rationing system was approved by the ADRC board to target high-risk individuals; these individuals were given a greater number of coupons and encouraged to use the service at least 6 times per month. After one year, follow up assessment data will be compared to prior assessment data to determine if the risk scores were maintained or declined.

AGING AND DISABILITY RESOURCE CENTER - CW



ADRC of Central Wisconsin was created in May 2006

Number of Positions (FTE)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Union (FTE)	17.55	19.45	25.53	27.59	31.09	29.34	23.38	23.78	22.78	45.25
Non-Union (FTE)	6.00	6.00	6.00	7.00	7.00	6.00	7.50	8.50	7.50	7.50
Total	23.55	25.45	31.53	34.59	38.09	35.34	30.88	32.28	30.28	52.75

AGING AND DISABILITY RESOURCE CENTER-CW

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

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 1,591,687	1,681,356	1,813,826	1,078,993	1,702,448	Personal Services	\$ 2,715,863	2,715,863	-
612,630	542,634	589,266	298,420	545,293	Contractual Services	537,552	537,552	957,306
189,300	163,731	206,810	82,016	166,398	Supplies & Expense	160,840	160,840	1,100
496	100	100	-	100	Building Materials	100	100	-
12,578	12,015	12,015	8,460	12,015	Fixed Charges	10,915	10,915	-
47,131	43,576	43,576	23,045	43,576	Grants Contributions Other	43,576	43,576	-
3,961	-	-	-	-	Capital Outaly	-	-	-
66,496	-	-	-	-	Other Financing Uses	-	-	-
\$ 2,524,279	2,443,412	2,665,593	1,490,934	2,469,830	Total Expenditures	\$ 3,468,846	3,468,846	958,406
\$ 1,830,311	1,727,237	1,921,781	796,424	1,673,062	Intergov't Grants & Aid	\$ 2,581,200	2,581,200	696,124
832	22,667	22,667	7,201	22,667	Public Charges for Services	6,926	6,926	0
526,929	538,402	538,402	314,566	538,522	Miscellaneous Revenue	722,233	722,233	1,100
-	19,886	47,523	-	23,375	Other Financing Sources	19,886	19,886	0
\$ 2,358,072	2,308,192	2,530,373	1,118,191	2,257,626	Total Revenues	\$ 3,330,245	3,330,245	697,224
\$ 166,207	135,220	135,220	372,743	212,204	TAX LEVY	\$ 138,601	138,601	261,182

AGING AND DISABILITY RESOURCE CENTER-CW

Fund: 960 ADRC - CW
 Org1: 565 Aging & Disability Resource Center - CW

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ -	-	-	-	-	Personal Services	\$ -	-	2,835,567
-	-	-	-	-	Contractual Services	-	-	1,166,759
-	-	-	-	-	Supplies & Expense	-	-	373,965
-	-	-	-	-	Building Materials	-	-	100
-	-	-	-	-	Fixed Charges	-	-	248,160
-	-	-	-	-	Grants Contributions Other	-	-	53,924
-	-	-	-	-	Capital Outaly	-	-	92,200
-	-	-	-	-	Other Financing Uses	-	-	175,176
\$ -	-	-	-	-	Total Expenditures	\$ -	-	4,945,851
\$ -	-	-	-	-	Intergov't Grants & Aid	\$ -	-	3,197,137
-	-	-	-	-	Public Charges for Services	-	-	112,911
-	-	-	-	-	Intergov't Charges for Serv	-	-	709,477
-	-	-	-	-	Miscellaneous Revenue	-	-	539,681
-	-	-	-	-	Other Financing Sources	-	-	386,645
\$ -	-	-	-	-	Total Revenues	\$ -	0	4,945,851
\$ -	-	-	-	-	TAX LEVY	\$ -	-	-

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 Outcome Measurement Report

Program Information: The Veterans Department provides access, information, assistance, referral, and advocacy for veterans' benefits to military veterans and their dependents.

Program Outcome: Department clients will become more knowledgeable about Veterans Benefits.

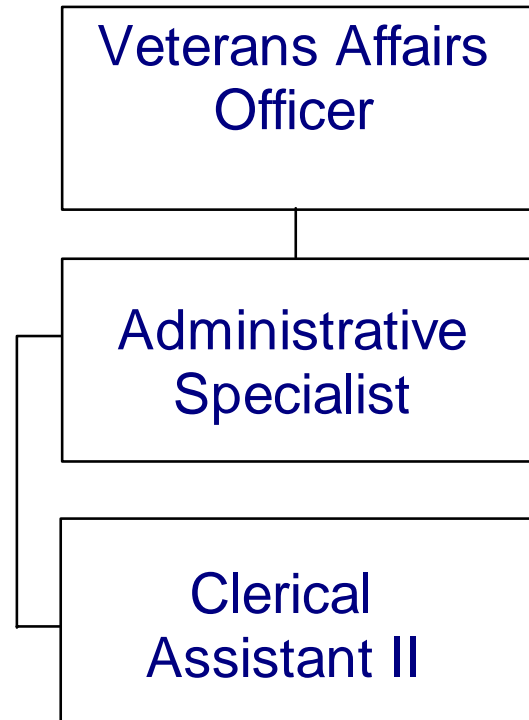
Expected indicators: By 01/01/07, 50% of the clients who have visited the Veterans Department for information and/or services will leave with a better understanding of what benefits are available and what benefits they may or may not qualify to receive.

Outcomes achieved: A client survey was conducted. The survey asked clients to agree, disagree, or check no opinion to the statement: I understand what veteran benefits I do or do not qualify to receive. 55 surveys were given to clients with 18 surveys returned for a return rate of 32.7%. Of the 18 responses, 15 (83.3%) agreed with the survey statement that they understood what benefits for which they were qualified.

What did you learn about your program based on this outcome? The Veterans Department is doing a good job of educating and explaining benefits to our clients, however we should strive to do an even better job. Our ultimate goal is that every one of our clients will leave the office better educated about veteran benefits. We also learned that due to the wide array of available benefits, it took more time with each client to explain the benefits to them than anticipated.

What will you do with the outcome information and will you make any changes to the program? The information obtained will be shared with the Veterans Department staff and we will work on ways to improve our education and explanation process when speaking with clients about benefits. We will explore the possibility of creating some sort of checklist for staff members to use to be sure that all benefit topics are covered with office clients.

VETERANS SERVICE OFFICE



Number of Positions (FTE)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Union (FTE)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Non-Union (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00

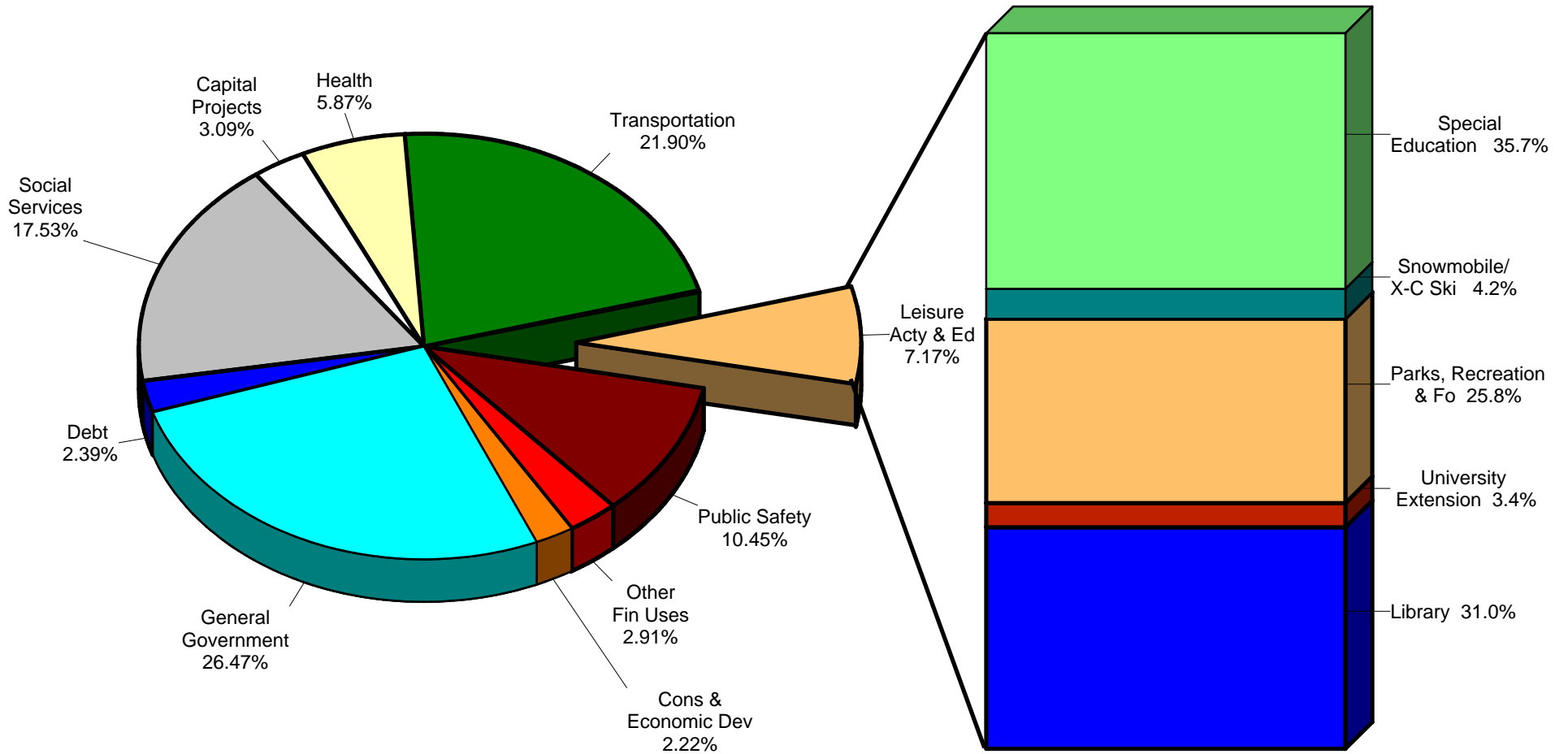
VETERANS SERVICE OFFICE

Fund: 100 General Fund
 Org1: 555 Veterans

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 181,200	187,859	187,859	125,301	187,859	Personal Services	\$ 194,873	194,873	194,873
2,768	3,190	3,190	2,910	3,190	Contractual Services	3,290	3,290	3,290
9,354	11,249	11,249	4,896	11,249	Supplies & Expense	11,195	11,195	11,195
-	200	200	-	200	Fixed Charges	200	200	200
2,021	3,200	11,152	1,600	3,200	Grants Contributions Other	3,200	3,200	3,200
\$ 195,343	205,698	213,650	134,707	205,698	Total Expenditures	\$ 212,758	212,758	212,758
\$ 13,000	13,000	13,000	13,000	13,000	Intergov't Grants & Aid	\$ 13,000	13,000	13,000
-	-	7,952	-	7,952	Other Financing Sources	-	-	-
\$ 13,000	13,000	20,952	13,000	20,952	Total Revenues	\$ 13,000	13,000	13,000
\$ 182,343	192,698	192,698	121,707	184,746	TAX LEVY	\$ 199,758	199,758	199,758

MARATHON COUNTY

2007 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"> • They continue to learn. • They are more literate. • They participate more in the community. • They feel valued. • The onset of dementias is delayed.

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.

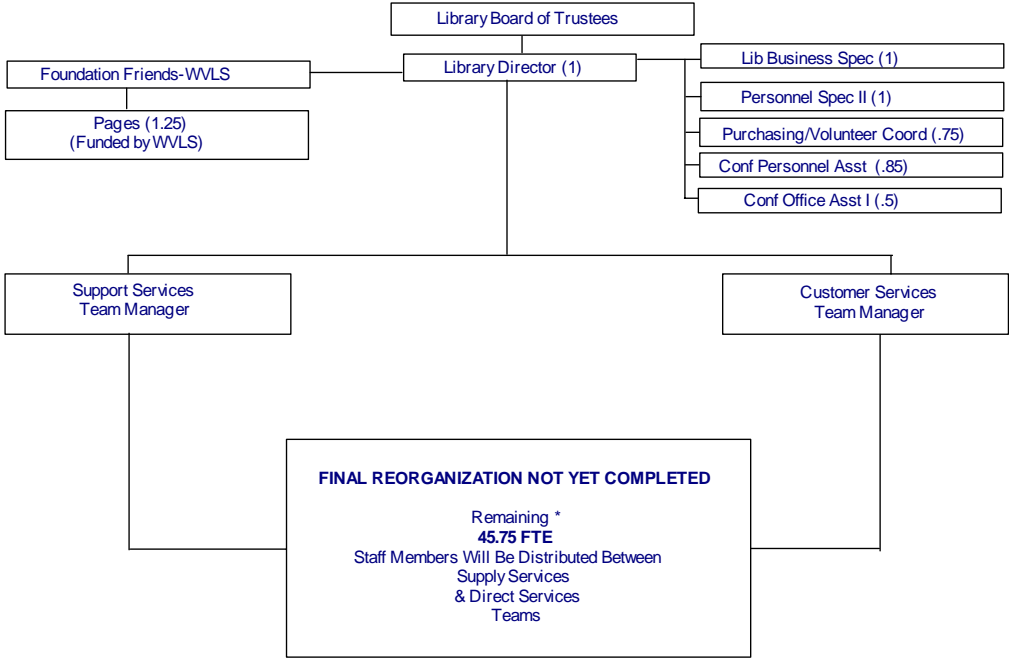
1. By 1/2/06, attendance by residents over age 55 at computer classes increases by 25%.
 - a. Data source: Attendance records of attendees at library computer classes

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.

LIBRARY



Number of Positions (FTE)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Union (FTE)	30.875	32.180	32.18	32.35	32.35	33.38	31.63	31.63	33.80	33.80
Non-Union (FTE)	23.825	23.625	23.75	23.75	23.75	21.85	21.22	21.22	20.22	20.22
WVLS Funded Positions (FTE) - Union	1.875	1.180	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Total	56.575	56.985	57.18	57.35	57.35	56.48	54.10	54.10	55.27	55.27

LIBRARY

Fund: 100 General Fund
 Org1: 665 Library

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 2,577,907	2,782,406	2,775,351	1,743,710	2,775,351	Personal Services	\$ 2,799,841	2,799,841	2,799,841
181,347	136,673	185,673	99,264	185,673	Contractual Services	173,828	173,828	173,828
402,217	455,862	588,143	272,981	499,635	Supplies & Expense	484,978	477,367	477,367
28	-	-	-	-	Building Materials	-	-	-
64,660	65,873	65,873	39,080	65,873	Fixed Charges	68,563	68,563	68,563
\$ 3,226,159	3,440,814	3,615,040	2,155,035	3,526,532	Total Expenditures	\$ 3,527,210	3,519,599	3,519,599
\$ 107,497	79,264	79,264	74,757	79,264	Public Charges for Services	\$ 79,264	79,264	79,264
5,821	2,816	2,816	-	-	Intergov't Charges for Serv	-	-	-
88,843	44,652	84,652	135,125	157,835	Miscellaneous Revenue	44,652	44,652	44,652
-	50,000	312,526	-	287,047	Other Financing Sources	50,000	50,000	50,000
\$ 202,161	176,732	479,258	209,882	524,146	Total Revenues	\$ 173,916	173,916	173,916
\$ 3,023,998	3,264,082	3,135,782	1,945,153	3,002,386	TAX LEVY	\$ 3,353,294	3,345,683	3,345,683

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 and Forestry Outcome Measurement Report

Program Information:

The Marathon County Parks, Recreation and Forestry Department operates a cross country skiing facility at Nine Mile Recreational Area. The facility offers high quality recreation with the health benefits of cross country skiing. To increase awareness of the facility the department has actively promoted the facility through its website, trade magazines, television interviews and press releases

Program Outcome:

Initial: Public Awareness of the facility is increased.
Intermediate: People are attracted from a larger geographic area.

Expected indicators:

We targeted a 10% increase in 1st time, out of county skiers that became aware of the facility via promotional materials or media.

Outcomes achieved:

We achieved an 11% increase in 1st time, out of county skiers who became aware of the facility via promotional materials or media. (36% in 2005; 47% in 2006)

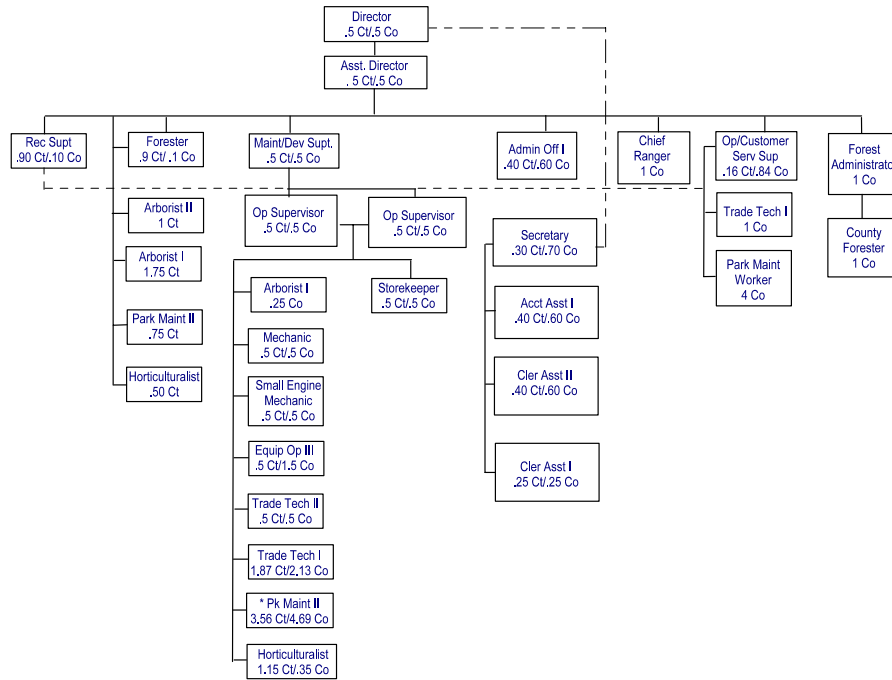
What did you learn about your program based on this outcome?

We learned that our promotional efforts are having the desired impact. Additionally we learned that our target audience found the ski facilities is to be very attractive and expressed a high likelihood of return visits.

What will you do with the outcome information and will you make any changes to the program?

Expand the promotional efforts to include all of Central Wisconsin. Our goal is to increase participation enough so that we can create enough volume that food concessions can be offered which will improve the experience for many and may create a new source of revenue for the facility.

PARK RECREATION & FORESTRY



Number of Positions (FTE)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Union (FTE)	34.00	34.00	34.50	34.50	34.50	34.50	31.50	32.50	31.50	31.50
Non-Union (FTE)	12.00	12.00	12.00	12.00	12.00	16.00	14.00	14.00	13.00	13.00
Total	46.00	46.00	46.50	46.50	46.50	50.50	45.50	46.50	44.50	44.50
Allocation										
City FTE	21.89	21.88	22.13	22.13	22.13	22.13	19.29	19.79	19.29	19.29
County FTE	24.11	24.12	24.37	24.37	24.37	28.37	26.21	26.71	25.21	25.21

PARK RECREATION & FORESTRY

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

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 1,667,351	1,816,971	1,816,971	1,206,907	1,797,990	Personal Services	\$ 1,843,111	1,843,111	1,843,111
251,363	280,735	281,973	165,031	297,795	Contractual Services	344,934	335,434	335,434
181,073	210,334	210,334	132,073	224,002	Supplies & Expense	227,716	227,716	227,716
81,401	109,649	109,649	25,176	111,237	Building Materials	113,740	113,740	113,740
65,591	127,247	127,247	48,088	52,047	Fixed Charges	129,881	129,881	129,881
-	-	-	-	-	Grants Contributions & Other	20,470	20,470	20,470
11,527	48,348	119,815	6,121	79,200	Capital Outlay	162,194	62,256	62,256
\$ 2,258,306	2,593,284	2,665,989	1,583,396	2,562,271	Total Expenditures	\$ 2,842,046	2,732,608	2,732,608
\$ 45,893	48,471	48,471	48,471	48,471	Intergov't Grants & Aid	\$ 50,203	50,203	50,203
-	900	900	1,150	1,150	Licenses & Permits	-	-	-
747,726	742,200	742,200	653,182	868,768	Public Charges for Services	764,500	787,500	787,500
55,157	93,000	93,000	136,019	95,000	Intergov't Charges for Serv	91,000	91,000	91,000
30,146	35,350	35,350	16,854	39,733	Miscellaneous Revenue	40,050	40,050	40,050
-	37,055	50,560	-	50,560	Other Financing Sources	46,631	46,631	46,631
\$ 878,922	956,976	970,481	855,676	1,103,682	Total Revenues	\$ 992,384	1,015,384	1,015,384
\$ 1,379,384	1,636,308	1,695,508	727,720	1,458,589	TAX LEVY	\$ 1,849,662	1,717,224	1,717,224

PARK LAND and PRODUCTS

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

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 2,000	1,000	1,000	-	-	Contractual Services	\$ 1,000	1,000	1,000
-	2,611	2,611	-	2,000	Supplies & Expense	3,000	3,000	3,000
-	5,000	5,000	-	-	Fixed Charges	5,000	5,000	5,000
-	33,000	33,000	-	-	Capital Outlay	33,000	33,000	33,000
\$ 2,000	41,611	41,611	-	2,000	Total Expenditures	\$ 42,000	42,000	42,000
\$ 71,470	36,611	36,611	21,922	23,899	Public Charges for Services	\$ 37,000	37,000	37,000
9,775	5,000	5,000	8,759	13,000	Miscellaneous Revenue	5,000	5,000	5,000
\$ 81,245	41,611	41,611	30,681	36,899	Total Revenues	\$ 42,000	42,000	42,000
\$ (79,245)	-	-	(30,681)	(34,899)	TAX LEVY	\$ -	-	-

FAIRGROUNDS MAINTENANCE

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

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 430	2,000	2,000	261	-	Contractual Services	\$ 2,000	2,000	2,000
-	600	600	-	-	Supplies & Expense	300	300	300
130	4,000	4,000	1,995	1,995	Building Materials	4,000	4,000	4,000
10,758	122,201	115,986	11,811	10,509	Capital Outlay	147,431	147,431	147,431
\$ 11,318	128,801	122,586	14,067	12,504	Total Expenditures	\$ 153,731	153,731	153,731
\$ 17,667	18,500	18,500	17,217	17,217	Public Charges for Services	\$ 18,500	18,500	18,500
19,967	19,500	19,500	2,151	19,217	Miscellaneous Revenue	20,500	20,500	20,500
-	90,801	84,586	-	90,801	Other Financing Sources	114,731	114,731	114,731
\$ 37,634	128,801	122,586	19,368	127,235	Total Revenues	\$ 153,731	153,731	153,731
\$ (26,316)	-	-	(5,301)	(114,731)	TAX LEVY	\$ -	-	-

SNOWMOBILE/ATV

Fund: 100 General Fund
 Org1: 692 Snowmobile/ATV

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 83,441	45,019	45,519	45,465	63,939	Personal Services	\$ 46,188	46,188	46,188
487,823	297,441	611,506	268,703	464,258	Contractual Services	334,668	334,668	334,668
7,206	2,235	2,235	282	(3,556)	Supplies & Expense	2,005	2,005	2,005
370	391	391	391	391	Fixed Charges	537	537	537
\$ 578,840	345,086	659,651	314,841	525,032	Total Expenditures	\$ 383,398	383,398	383,398
\$ 400,561	275,596	452,091	19,627	301,166	Intergov't Grants & Aid	\$ 346,956	346,956	346,956
12,031	-	-	-	-	Public Charges for Services	-	-	-
-	-	-	(512)	-	Intergov't Charges for Serv	-	-	-
4,461	2,500	2,500	17	2,500	Miscellaneous Revenue	2,500	2,500	2,500
-	34,485	172,555	20,439	172,554	Other Financing Sources	1,784	1,784	1,784
\$ 417,053	312,581	627,146	39,571	476,220	Total Revenues	\$ 351,240	351,240	351,240
\$ 161,787	32,505	32,505	275,270	48,812	TAX LEVY	\$ 32,158	32,158	32,158

CROSS COUNTRY SKI TRAIL

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

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 59,936	60,396	60,396	35,347	60,196	Personal Services	\$ 60,474	60,474	60,474
11,603	10,700	10,700	5,583	12,700	Contractual Services	13,900	13,900	13,900
7,824	15,628	15,628	3,483	11,175	Supplies & Expense	13,985	13,985	13,985
67	1,550	1,550	100	800	Building Materials	850	850	850
1,039	1,226	1,226	1,226	1,226	Fixed Charges	1,291	1,291	1,291
-	-	-	-	-	Other Financing Uses	-	-	-
\$ 80,469	89,500	89,500	45,739	86,097	Total Expenditures	\$ 90,500	90,500	90,500
\$ 77,970	87,300	87,300	47,964	90,100	Public Charges for Services	\$ 90,300	90,300	90,300
1,500	1,500	1,500	(401)	-	Intergov't Charges for Serv	-	-	-
3,271	700	700	24	200	Miscellaneous Revenue	200	200	200
82,741	89,500	89,500	47,587	90,300	Total Revenues	\$ 90,500	90,500	90,500
\$ (2,272)	-	-	(1,848)	(4,203)	TAX LEVY	\$ -	-	-

UNIVERSITY OF WISCONSIN-EXTENSION

MISSION STATEMENT

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

PROGRAMS/SERVICES

The faculty and academic staff of the Marathon County office provide local educational programs in four of the UW-Extension's major program areas. Local staff work in collaboration with campus-based specialists to develop, deliver, and evaluate local programs. In addition, the office provides county residents with local access to a variety of university publications and other educational resources.

Agriculture and Natural Resources

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

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

Community, Natural Resources and Economic Development

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

Family Living Education

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

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

4-H/ Youth Development

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

University Publications and Programs

The Marathon County UW-Extension office provides county residents with access to a local inventory of over 3,000 university research publications, bulletins and other resource materials. In addition, approximately 650 informational recordings are available to residents toll-free through an ordinary touch-tone phone using UW-Extension's InfoSource system. Several of these messages are localized by Marathon County staff.

The County office is also the local host site for various distance education systems, including teleconferencing (WisLine), web conferencing (WisLine-Web), and the Wisconsin Satellite Network (WisSat). The networks are used by the University of Wisconsin and other institutions to offer a variety of statewide and national educational programs.

LOGIC MODEL WORKSHEET

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

Contact: Tom Cadwallader

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

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

Program customer: Primary: current and prospective farmers

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

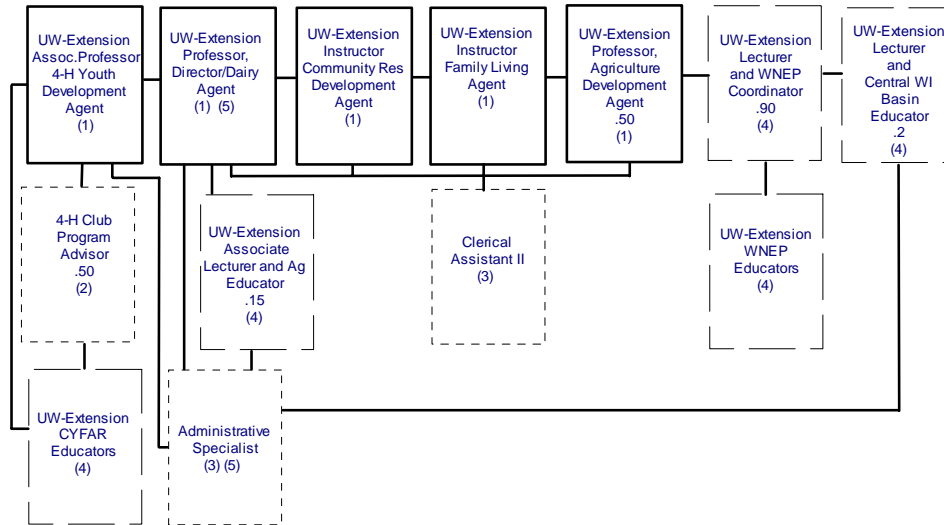
**UW-EXTENSION
MEASUREMENT PLAN SUMMARY
AGRICULTURAL INCUBATOR PROGRAM**

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 100% county funded (state 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)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
State Employees	9.63	8.85	8.85	7.75	7.55	7.55	9.00	8.45	7.80	7.75
Union (FTE)	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00
Non-Union (FTE)	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50
Total	13.13	12.35	12.35	11.25	11.05	10.05	11.50	10.95	10.30	10.25

UNIVERSITY OF WISCONSIN-EXTENSION

Fund: 100 General Fund
 Org1: 730 University Extension Program

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 144,292	148,227	131,779	85,602	153,070	Personal Services	\$ 121,194	120,740	120,740
174,666	181,465	202,909	82,986	182,966	Contractual Services	210,615	209,915	209,915
53,146	44,225	58,089	22,067	50,578	Supplies & Expense	52,970	52,970	52,970
-	200	200	-	200	Fixed Charges	200	200	200
\$ 372,104	374,117	392,977	190,655	386,814	Total Expenditures	\$ 384,979	383,825	383,825
\$ 13,173	12,126	12,126	-	10,072	Intergov't Grants & Aid	\$ 3,900	3,900	3,900
47,472	18,100	21,700	16,677	21,193	Public Charges for Services	27,095	27,095	27,095
-	-	-	-	500	Miscellaneous Revenue	-	-	-
-	18,300	33,560	-	27,111	Other Financing Sources	18,600	18,600	18,600
\$ 60,645	48,526	67,386	16,677	58,876	Total Revenues	\$ 49,595	49,595	49,595
\$ 311,459	325,591	325,591	173,978	327,938	TAX LEVY	\$ 335,384	334,230	334,230

SPECIAL EDUCATION

The Marathon County Special Education Department (MCSE) was established in 1951 to provide special education and related services to schools in the Marathon County area. Currently, the department provides programs and services to six rural districts: Abbotsford, Athens, Edgar, Marathon, Rosholt, and Spencer. The primary goal of the agency is to ensure that all eligible children receive appropriate educational opportunities.

This booklet contains a listing of some of the services provided by Marathon County Special Education. To learn more, contact MCSE at 715-261-1980 or visit the website at www.mcspecialeducation.com.

Administration & Supervision

MCSE provides state certified directors of special education with expertise in the areas of special education, procedures, leadership and consultation regarding students with disabilities. In addition, the agency:

- Coordinates the development and submission of all required state and federal special education reports.
- Provides for the development and implementation of appropriate special education procedures and practice in the local districts.
- Provides training on discipline.
- Provides training on Section 504.
- Provides on-going supervision and consultation to all district level special education staff.

- Prepares and supervises federal flow through and preschool grants.
- Disseminates current information on special education law, funding, procedures and instruction to school personnel through inservice and training.
- Provides assistance in the development of district level special education plans.
- Recruits and hires all local special education staff.
- Provides support and consultation to district administrators and principals regarding special education issues.
- Provides a pupil services model of program delivery.

Comprehension System of Professional Development (CSPD)

The primary role of CSPD programming is to plan effectively for coordinated in-service activities involving special and regular educators, school psychologists, support staff, paraprofessionals, administrators and parents. Annually, MCSE provides research-based trainings on discipline, behavioral intervention, and legal issues through the Annual EBD Institute and Summer Law Institute. The agency also provides annual in-service opportunities to local districts on a variety of topics such as early childhood education, inclusion, educational responsibility and behavioral programming. These services, in collaboration with nationally recognized trainings, are the cornerstone of the quality programs the agency provides throughout Marathon County and the State of Wisconsin.

School Psychology Services

School Psychologists provide diagnostic assessment, program planning, counseling, and consultation to school districts. These services also include:

- IEP Team facilitation.
- Intellectual assessment.
- Regular and special education consultation regarding student and program development.
- Individual counseling.
- Academic and intellectual assessments.
- Committee and task force participation.
- Maintenance of special education paperwork and student files.
- Assistance in the development of student behavior plans.
- Parent consultation and support.
- Dissemination to district staff regarding procedures and legal information pertaining to special education.

Program Support/Behavioral Specialists

Program Support/Behavioral Specialists provide services to the local school district staff. These highly qualified staff provide services and support that include:

- Assessment skills.
- Behavior management skills.
- Dissemination of information regarding practical, proven behavioral techniques.
- Consultation to special education staff regarding special education identification and service delivery options.

- Technical support regarding IEP development.
- Participation on IEP Teams.
- Linkages to MCSE and community services.
- Program development.
- Behavioral intervention plan development (BIP).
- Provision of written reports for students evaluated for services.

Special Education Teachers

Special education teachers provide appropriate assessment of special education needs and develop and implement an intervention plan to meet those needs. Specialists include: Specific Learning Disabilities, Emotional/Behavioral Disabilities, Speech and Language, and Cognitive Disabilities. These services include:

- Provision of assessment of children with suspected disabilities and children currently enrolled in the special education program.
- Provision of comprehensive written reports based on assessment.
- Participation on IEP Teams.
- Provision of direct services to children placed in the special education program.
- Participation in parent conferences.
- Provision of support to regular and special education teachers regarding accommodations and modifications.

Vocational Training Specialists (VTS)

A primary goal of the Youth Employability Services (YES) Program has been to increase student awareness in regard to post-secondary training options, adult living and overall

independence. The VTS, in collaboration with district teaching staff, work with students to set goals, develop skills and eventually leave the school setting to embark on a life of functional independence. The VTS staff assists students by:

- Setting up job shadows.
- Helping the students set long-range goals.
- Connecting students to post- secondary institutions such as colleges, technical schools and training programs.
- Providing instruction on job skills.
- Helping the students apply and obtain gainful employment.
- Working with families in applying for educational or living assistance.
- Creating, facilitating and monitoring work experience for students.

Assessment and Evaluation Services

Each of the certified staff hired by MCSE are highly qualified to perform a variety of assessment tasks designed to identify and remediate disabilities: These assessments include:

- Academic assessments.
- Fine and gross motor tests.
- Adaptive assessments.
- Behavioral and social assessments.
- Observation and consultation.

School Nurse and Health Aides

School Nursing is a specialty branch of professional nursing that seeks to prevent or identify student health in health-

related problems and intervenes to modify or remediate these problems. A comprehensive school health program includes delivery of health services and health education, which directly contributes to the student's education, as well as the health of the family and community.

An example of some of the types of services include:

- Identification and follow-up of health concerns with students, staff and medical providers.
- Communication with parents regarding their child's health needs.
- Development and review of emergency services within the school setting.
- Maintenance and follow-up on health records and medications, policies and procedures.
- Development of individual Health Plans for students with special needs & provide in-servicing and training to staff.
- Vision and hearing screenings.

Paraprofessionals

Highly qualified paraprofessionals support many of the students in special education programs. These individuals, under the supervision of certified staff, provide direct and indirect support to students in all aspects of the learning process. Training and support are provided to ensure that each paraprofessional is uniquely able to provide IEP driven services to students.

Occupational /Physical Therapy

The occupational and physical therapists provide services to any child found to be in need of therapy as part of the IEP team process. The therapist's role is to work with identified students in the fine and gross motor skills as they relate to a diagnosed disability area. Services include:

- Provision of comprehensive written reports based on assessment.
- Participation on IEP Teams.
- Provision of direct services to children placed in the special education program.
- Participation in parent conferences.
- Provision of support to regular and special education teacher regarding accommodations and modifications.

Kids on the Block

The "KIDS ON THE BLOCK", a unique group of puppets, share a special message with kids of all ages about life's little and big challenges. The program offers specially designed presentations on various topic areas. These programs help children with specific difficulties and those facing important choices to interact together, work together and appreciate each other.

Each performance takes approximately one hour and includes time for the audience to ask questions about the topic presented.

Liaison Services

MCSE provides a number of linkages to districts, families and students. These linkages facilitate access to a variety of

resources that can enhance special education and related services to children. Some of these resources include:

- Parent Educators
- C.H.A.D.D. organization
- United Cerebral Palsy (UCP)
- Northwood's Alliance
- Birth-To-Three Agencies
- Social Services
- Marathon County Health Department
- Cooperative Education Services Agencies (CESA)
- Juvenile Justice Services
- Aging and Disabilities Services
- Department of Vocational Rehabilitation (DVR)
- The Wisconsin Department of Public Instruction (DPI)

Summer Camp

MCSE Summer Camp is an extraordinary weeklong day camp for special needs students in the MCSE consortium, many who might not otherwise be eligible for a camp. Students are given the opportunities to participate in fun, outdoor activities in a warm, accepting environment. All students are eligible no matter what the disability. This program offers some of the following experiences:

- Outdoor recreational activities such as volleyball, canoeing, hiking, nature walks, archery and other games.
- Arts and Crafts.
- Drama and theatrical programs.
- Swimming.
- Interaction with other students.

Journey Day Treatment

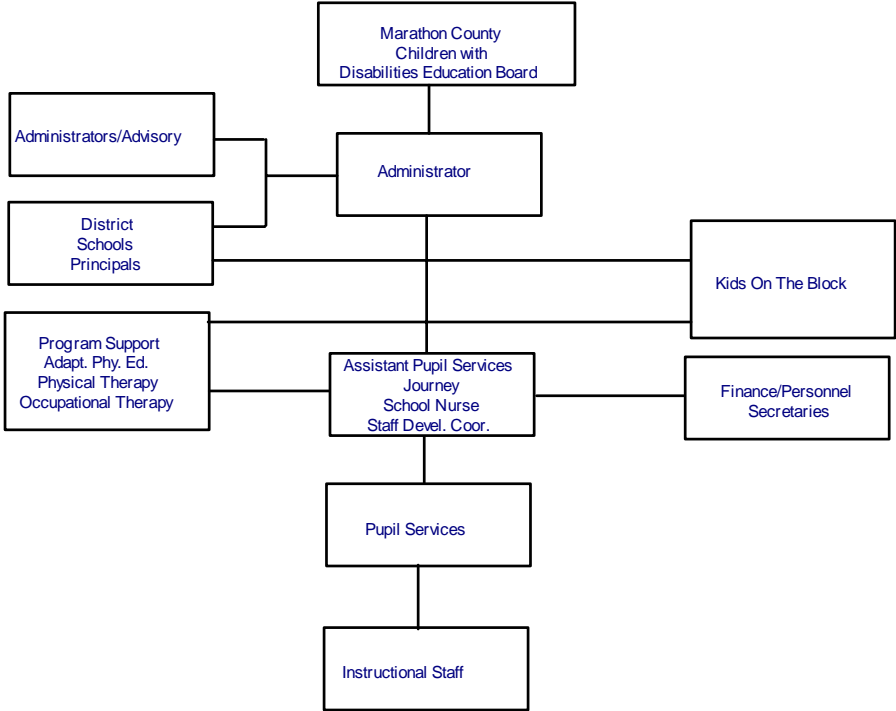
The Journey Day Treatment Program is a combination mental health and learning opportunity designed to meet the unique needs of students with significant social and behavioral needs. The day program provides individual and group therapy to students, family support and educational services. These services assist students who may need alternative learning strategies and experiences.

Adaptive Physical Education

The Adaptive Physical Education Teacher provides appropriate assessment of students' physical capabilities to determine the need for services or interventions as they relate to the child's special education program and needs. These services also include:

- Assessment for new referral and reevaluations as appropriate.
- Participation in the IEP Team process.
- Provision of direct services to students in need of adaptive physical education.
- Providing consultation to special and regular education staff.
- Completion of necessary reports and IEP goals and objectives.

SPECIAL EDUCATION



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

Number of Positions (FTE)	2001	2002	2003	2004	2005	2006	2007
Union (FTE)	52.00	52.00	43.00	42.00	42.00	42.00	41.00
Non-Union (FTE)	47.00	47.00	48.00	48.00	47.00	47.00	43.00
Total	99.00	99.00	91.00	90.00	89.00	89.00	84.00

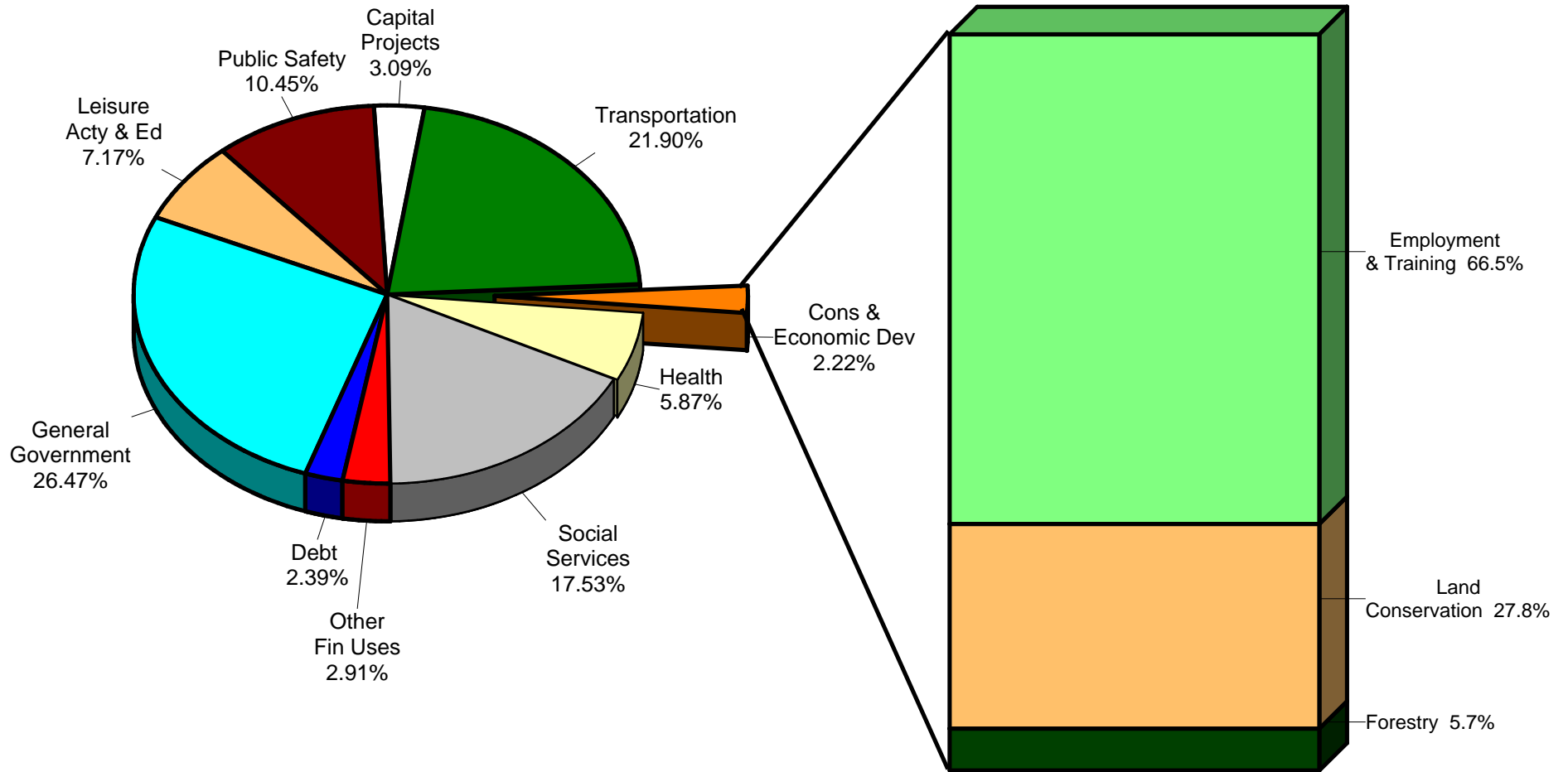
SPECIAL EDUCATION

Actual 2004/05 Prior	July 05 /June 06 Adopted Budget	July 05 /June 06 Modified Budget	Actual 07/15/2006	Actual July 05 /June 06	Category	July 06 /June 07 Requested Budget	July 06 /June 07 Recommended Budget	July 06 /June 07 Adopted Budget
\$ 2,640,180	2,738,466	2,738,466	2,717,575	2,717,575	Personal Services	\$ 2,846,324	2,846,324	2,846,324
956,556	887,164	887,164	819,556	819,556	Contractual Services	966,066	966,066	966,066
223,631	236,320	236,320	212,791	212,791	Supplies & Expense	247,091	247,091	247,091
\$ 3,820,367	3,861,950	3,861,950	3,749,922	3,749,922	Total Expenditures	\$ 4,059,481	4,059,481	4,059,481
\$ 920,027	858,986	858,986	982,425	982,425	Intergov't Categorical Aide	\$ 831,922	831,922	831,922
2,433,650	2,894,761	2,894,761	2,603,791	2,603,791	Intergov't Charges for Serv	3,098,071	3,098,071	3,098,071
119,262	108,203	108,203	76,396	76,396	Miscellaneous Revenue	129,488	129,488	129,488
-	-	-	-	-	Other Financing Sources	-	-	-
\$ 3,472,939	3,861,950	3,861,950	3,662,612	3,662,612	Total Revenues	\$ 4,059,481	4,059,481	4,059,481
\$ 347,428	-	-	87,310	87,310	TAX LEVY	\$ -	-	-

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MARATHON COUNTY

2007 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

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 1,599	72,436	72,436	1,696	31,492	Contractual Services	\$ 63,869	63,869	63,869
-	2,250	2,250	-	-	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
-	109,317	109,317	-	55,000	Capital Outlay	76,033	76,033	76,033
\$ 1,599	190,803	190,803	1,696	86,492	Total Expenditures	\$ 148,952	148,952	148,952
\$ 5,043	9,400	9,400	5,043	18,039	Intergov't Grants & Aid	\$ 9,400	9,400	9,400
4,921	3,225	3,225	4,500	5,300	Miscellaneous Revenue	3,400	3,400	3,400
14,055	173,821	173,821	14,055	176,536	Other Financing Sources	131,795	131,795	131,795
\$ 24,019	186,446	186,446	23,598	199,875	Total Revenues	\$ 144,595	144,595	144,595
\$ (22,420)	4,357	4,357	(21,902)	(113,383)	TAX LEVY	\$ 4,357	4,357	4,357

SEGREGATED LAND

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

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 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
-	295,234	295,234	-	379,231	Capital Outlay	47,992	47,992	47,992
\$ -	298,672	298,672	-	379,829	Total Expenditures	\$ 51,430	51,430	51,430
\$ 15,000	15,000	15,000	-	15,000	Public Charges for Service	\$ 15,000	15,000	15,000
10,537	7,441	7,441	10,599	11,479	Miscellaneous Revenue	3,979	3,979	3,979
103,000	276,231	276,231	-	385,801	Other Financing Sources	32,451	32,451	32,451
\$ 128,537	298,672	298,672	10,599	412,280	Total Revenues	\$ 51,430	51,430	51,430
\$ (128,537)	-	-	(10,599)	(32,451)	TAX LEVY	\$ -	-	-

LAND CONSERVATION GRANTS

Fund: 100 General Fund
 Org1: 780 Land Conservation Grant

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 244,530	80,286	151,506	171,791	111,786	Personal Services	\$ 294,653	294,653	294,653
64,986	40,699	102,815	26,985	122,110	Contractual Services	69,838	69,838	69,838
35,744	58,905	65,140	10,098	64,170	Supplies and Expense	38,671	38,671	38,671
734,705	418,583	584,312	225,041	444,312	Grants Contributions Other	576,249	576,249	576,249
13,648	-	-	-	-	Other Financing Uses	-	-	-
\$ 1,093,613	598,473	903,773	433,915	742,378	Total Expenditures	\$ 979,411	979,411	979,411
\$ 1,046,025	595,134	835,281	416,434	685,227	Intergov't Grants & Aid	\$ 975,969	975,969	975,969
2,038	1,500	1,500	1,111	1,500	Public Charges for Service	1,500	1,500	1,500
2,000	-	-	-	-	Intergov't Charges for Serv	-	-	-
2,808	985	985	1,637	2,319	Miscellaneous Revenue	985	985	985
13,648	854	66,007	-	53,332	Other Financing Sources	957	957	957
\$ 1,066,519	598,473	903,773	419,182	742,378	Total Revenues	\$ 979,411	979,411	979,411
\$ 27,094	-	-	14,733	-	TAX LEVY	\$ -	-	-

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 and Training Outcome Measurement Report

Program Information: Wisconsin Works (W-2) provides employment and training services to low-income Marathon County residents who have custody of minor children. Services are aimed at moving customers toward financial and self-sufficiency.

Program Outcome: W-2 customers will be able to contact a staff person by telephone or receive a return call within 24 hours of service to ensure good customer service.

Expected indicators:

- By July 31, 2006 employee telephone logs will indicate that 85% of incoming calls have reached a staff person.
- By December 31, 2006 the "Worker Returned Calls" rating on the Department of Workforce Development customer satisfaction report will indicate that calls are being returned within 48 hours.

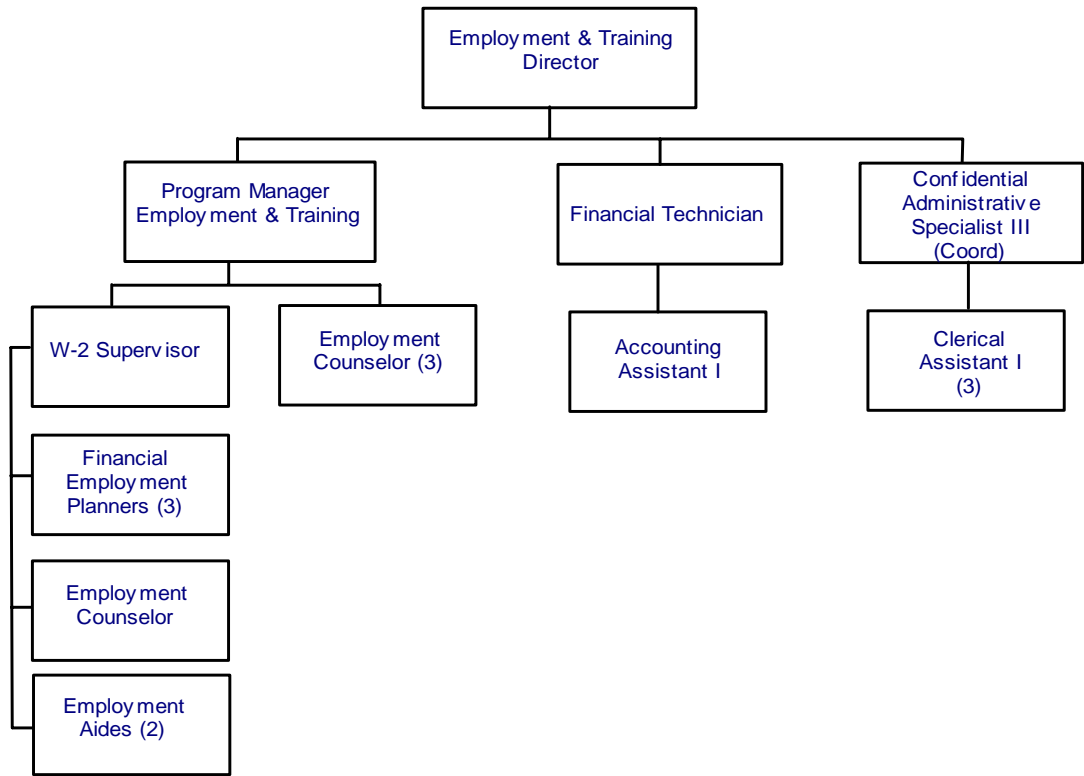
Outcomes achieved:

- Employee telephone log indicated that 10% of incoming calls reached staff that were able to assist them.
- The customer satisfaction report from the Department of Workforce Development indicated that approximately 97% of calls were being returned within the time frame allotted.

What did you learn about your program based on this outcome? We learned that our current staffing pattern makes it difficult to answer 85% of incoming calls. W-2 workers meet with customers face to face throughout the day and cannot answer calls while with another customer. We also learned that it was not productive to have clerical staff answer the phones for the workers due to the technical nature of the calls.

What will you do with the outcome information and will you make any changes to the program? In order to increase the opportunity for calls to be answered directly and/or to be returned within 24 hours, two "Employment Services Aide" positions have been created from existing positions. These workers will go through intense training and will be able to take accurate messages from customers and handle basic tasks.

EMPLOYMENT AND TRAINING



Number of Positions (FTE)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Union (FTE)	16.00	16.00	16.00	16.00	17.00	19.00	8.00	8.00	10.00	10.00
Non-Union (FTE)	8.00	9.00	12.00	12.00	11.00	12.00	11.00	11.00	8.00	8.00
Total	24.00	25.00	28.00	28.00	28.00	31.00	19.00	19.00	18.00	18.00

EMPLOYMENT AND TRAINING

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

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 1,421,448	1,408,747	1,431,747	876,595	1,408,747	Personal Services	\$ 1,710,051	1,718,868	1,718,868
47,543	42,689	70,189	45,488	42,689	Contractual Services	33,763	33,641	33,641
42,689	48,859	54,859	29,165	48,859	Supplies and Expense	44,950	44,950	44,950
95,333	92,442	96,442	61,390	92,442	Fixed Charges	68,946	68,946	68,946
288,808	329,825	355,825	195,734	329,825	Grants Contributions Other	296,641	296,366	296,366
72,010	113,137	113,137	65,874	113,137	Other Financing Uses	172,518	180,923	180,923
\$ 1,967,831	2,035,699	2,122,199	1,274,246	2,035,699	Total Expenditures	\$ 2,326,869	2,343,694	2,343,694
\$ 1,759,278	1,752,244	1,805,744	812,775	1,752,244	Intergov't Grants & Aid	\$ 1,927,969	1,927,969	1,927,969
2,718	2,900	2,900	1,843	2,900	Public Charges for Services	3,050	3,050	3,050
37,165	27,950	33,950	35,632	27,950	Miscellaneous Revenue	29,950	29,950	29,950
72,010	225,893	252,893	65,874	225,893	Other Financing Sources	339,188	356,013	356,013
\$ 1,871,171	2,008,987	2,095,487	916,124	2,008,987	Total Revenues	\$ 2,300,157	2,316,982	2,316,982
\$ 96,660	26,712	26,712	358,122	26,712	TAX LEVY	\$ 26,712	26,712	26,712

ECONOMIC DEVELOPMENT

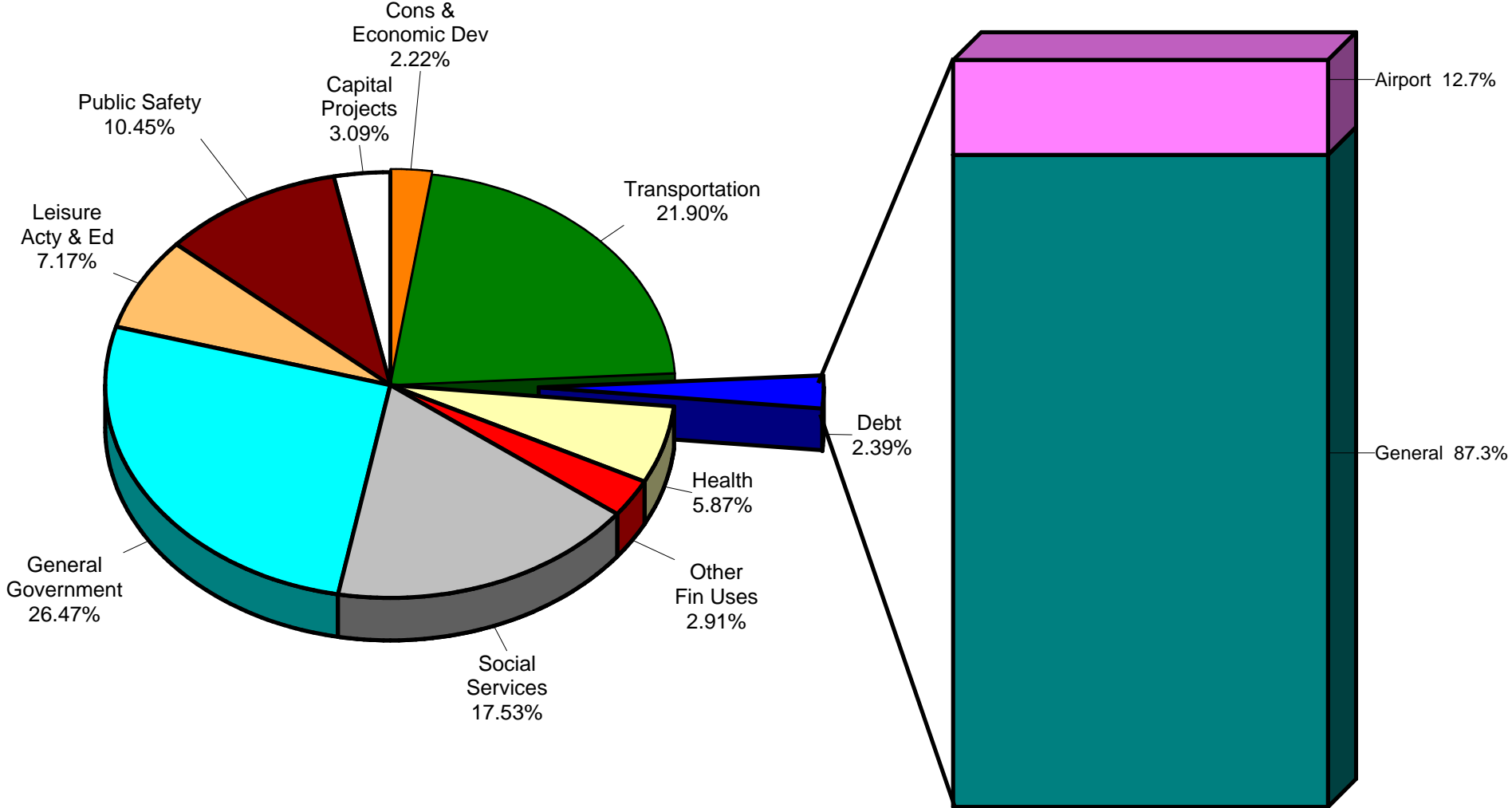
Fund: 100 General Fund
 Org1: 135 Finance

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 386,719	-	6,000	6,000	6,000	Grants Contributions Other	\$ -	-	-
\$ 386,719	-	6,000	6,000	6,000	Total Expenditures	\$ -	-	-
\$ 386,719	-	6,000	6,000	6,000	Intergov't Grants & Aid	\$ -	-	-
\$ 386,719	-	6,000	6,000	6,000	Total Revenues	\$ -	-	-
\$ -	-	-	-	-	TAX LEVY	\$ -	-	-

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MARATHON COUNTY

2007 Expense Budget by Activity



Detail by Percentage of Debt Expenses

DEBT REDEMPTION

Fund: 500 Debt Service Fund
 Org1: 810 Debt Redemption

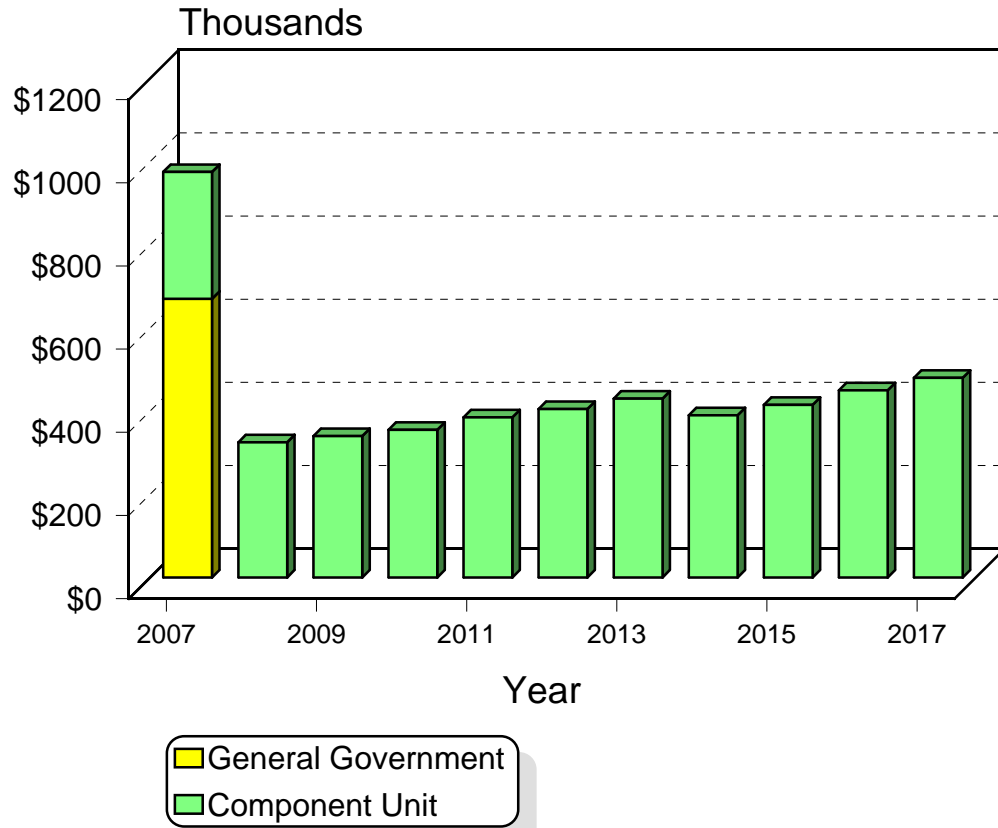
2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 3,482,923	2,775,000	2,831,819	89,017	2,840,000	Debt Service	\$ 763,800	3,313,800	3,313,800
188,140	-	-	-	-	Other Financing Uses	-	-	-
\$ 3,671,063	2,775,000	2,831,819	89,017	2,840,000	Total Expenditures	\$ 763,800	3,313,800	3,313,800
\$ 67,988	50,000	70,000	83,258	91,429	Public Charges for Service	\$ 50,000	50,000	50,000
74,817	-	-	72,664	75,000	Miscellaneous Revenue	-	-	-
189,679	-	36,819	-	36,819	Other Financing Sources	15,000	15,000	15,000
\$ 332,484	50,000	106,819	155,922	203,248	Total Revenues	\$ 65,000	65,000	65,000
\$ 3,338,579	2,725,000	2,725,000	(66,905)	2,636,752	TAX LEVY	\$ 698,800	3,248,800	3,248,800

AIRPORT DEBT REDEMPTION

Fund: 700 Airport Fund
 Org1: 819 Debt Redemption

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 554,753	477,090	437,856	97,906	437,856	Debt Service	\$ 481,803	481,803	481,803
\$ 554,753	477,090	437,856	97,906	437,856	Total Expenditures	\$ 481,803	481,803	481,803
\$ 938	-	-	1,796	1,800	Miscellaneous Revenue	\$ -	-	-
408,978	477,090	437,856	375,871	437,856	Other Financing Sources	481,803	481,803	481,803
\$ 408,978	477,090	437,856	375,871	437,856	Total Revenues	\$ 481,803	481,803	481,803
\$ 145,775	-	-	(277,965)	-	TAX LEVY	\$ -	-	-

MARATHON COUNTY ANNUAL PRINCIPAL

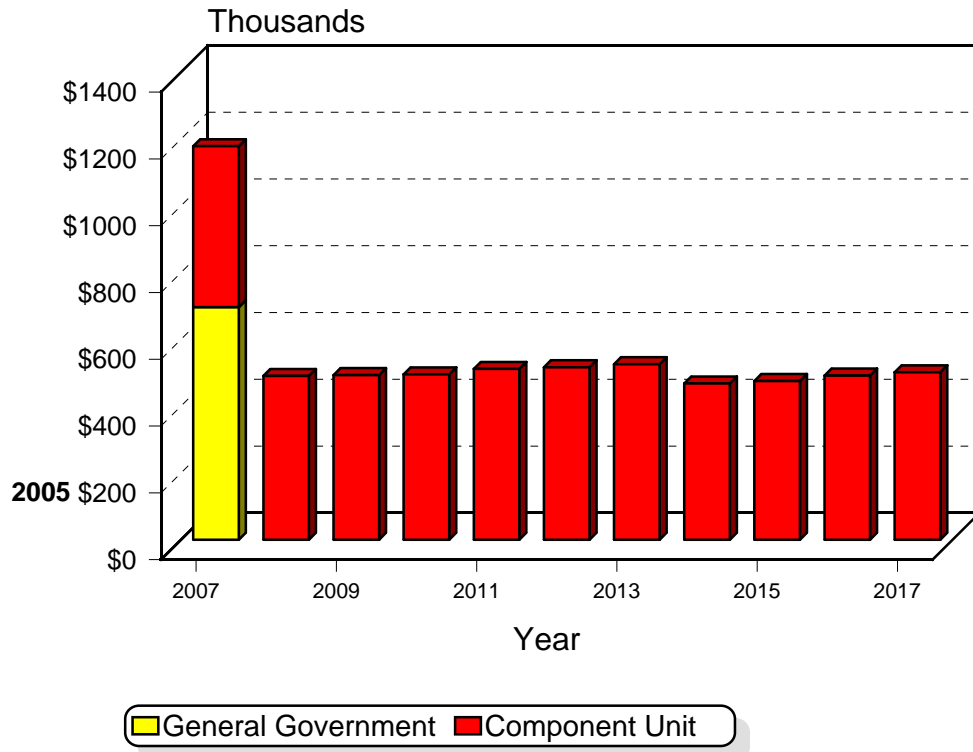


TOTAL PRINCIPAL

Year	Marathon County	Portage County	Total
2007	975,000	0	975,000
2008	325,000	0	325,000
2009	340,000	0	340,000
2010	355,000	0	355,000
2011	385,000	0	385,000
2012	405,000	0	405,000
2013	430,000	0	430,000
2014	390,000	0	390,000
2015	415,000	0	415,000
2016	450,000	0	450,000
2017	480,000	0	480,000
Total	4,950,000	0	4,950,000

This chart shows the amount of principal on bonded debt coming due each year. Marathon County is the reporting entity for the Central Wisconsin Airport and appropriately must show all debt associated with its operations as a component unit. We have therefore included Portage County's airport debt in these totals.

MARATHON COUNTY DEBT SERVICE DEBT SERVICE REQUIREMENTS

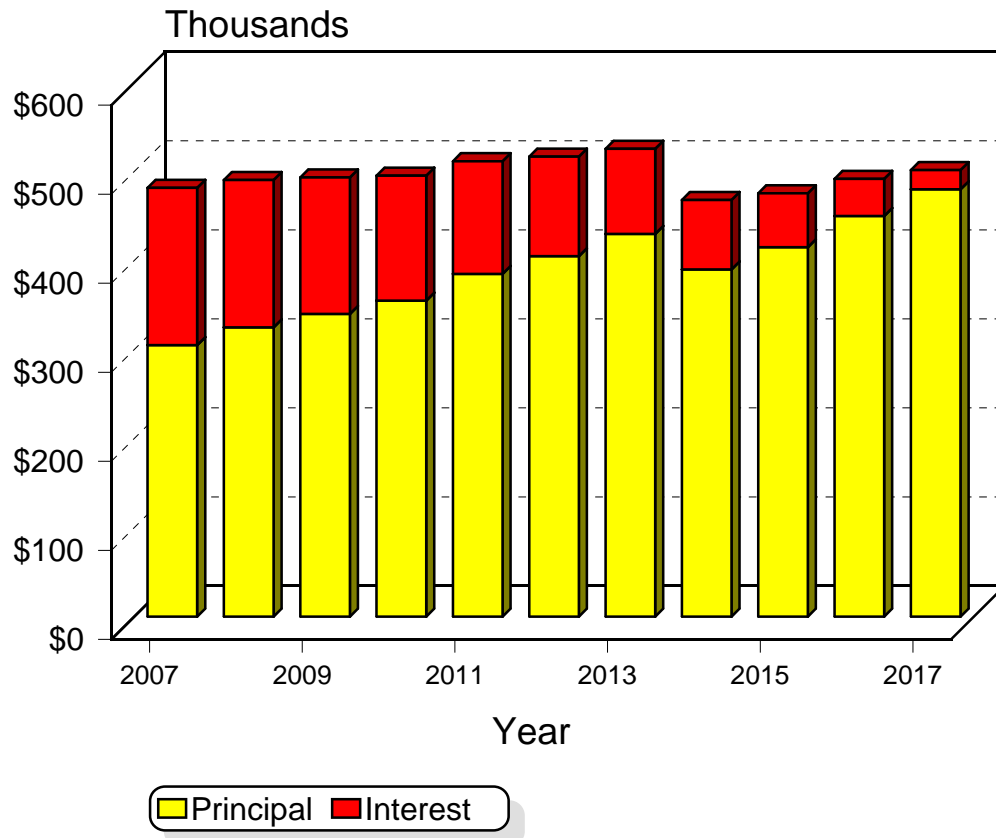


PRINCIPAL & INTEREST REQUIREMENTS

Year	General	Component	Total
2007	696,800	481,803	1,178,603
2008	0	490,565	490,565
2009	0	493,263	493,363
2010	0	495,395	495,395
2011	0	511,640	511,640
2012	0	516,750	516,750
2013	0	525,573	525,573
2014	0	468,075	468,075
2015	0	475,525	475,525
2016	0	491,850	491,850
2017	0	501,600	501,600
Total	696,800	5,452,138	6,148,938

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

MARATHON COUNTY - AIRPORT DEBT SERVICE REQUIREMENTS



Year	Principal	Interest	Total
2007	305,000	176,803	481,803
2008	325,000	165,565	490,565
2009	340,000	153,363	493,363
2010	355,000	140,395	495,395
2011	385,000	126,640	511,640
2012	405,000	111,750	516,750
2013	430,000	95,573	525,573
2014	390,000	78,075	468,075
2015	415,000	60,525	475,525
2016	450,000	41,850	491,850
2017	480,000	21,600	501,600
Total	4,280,000	1,172,138	5,452,138

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 – GENERAL GOVERNMENT
FOR THE FISCAL PERIODS 2007-2017**

YEAR	2006A PROM NOTE		TOTAL
	PRINCIPAL	INTEREST	
2007	670,000	26,800	696,800
2008			
2009			
2010			
2011			
2012			
2013			
2014			
2015			
2016			
2017			
TOTAL	\$ 670,000	26,800	696,800

**MARATHON COUNTY DEBT SERVICE
REQUIRED PAYMENTS – COMPONENT UNITS
FOR THE FISCAL PERIODS 2007-2017**

MARATHON COUNTY AIRPORT

YEAR	2003A PROM NOTE		2005B PROM NOTE		TOTAL
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	
2007	55,000	10,958	250,000	165,845	481,803
2008	55,000	9,720	270,000	155,845	490,565
2009	55,000	8,318	285,000	145,045	493,363
2010	55,000	6,750	300,000	133,645	495,395
2011	60,000	4,995	325,000	121,645	511,640
2012	60,000	3,105	345,000	108,645	516,750
2013	65,000	1,073	365,000	94,500	525,573
2014			390,000	78,075	468,075
2015			415,000	60,525	475,525
2016			450,000	41,850	491,850
2017			480,000	21,600	501,600
TOTAL	\$ 405,000	44,918	3,875,000	1,127,220	5,452,138

**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.

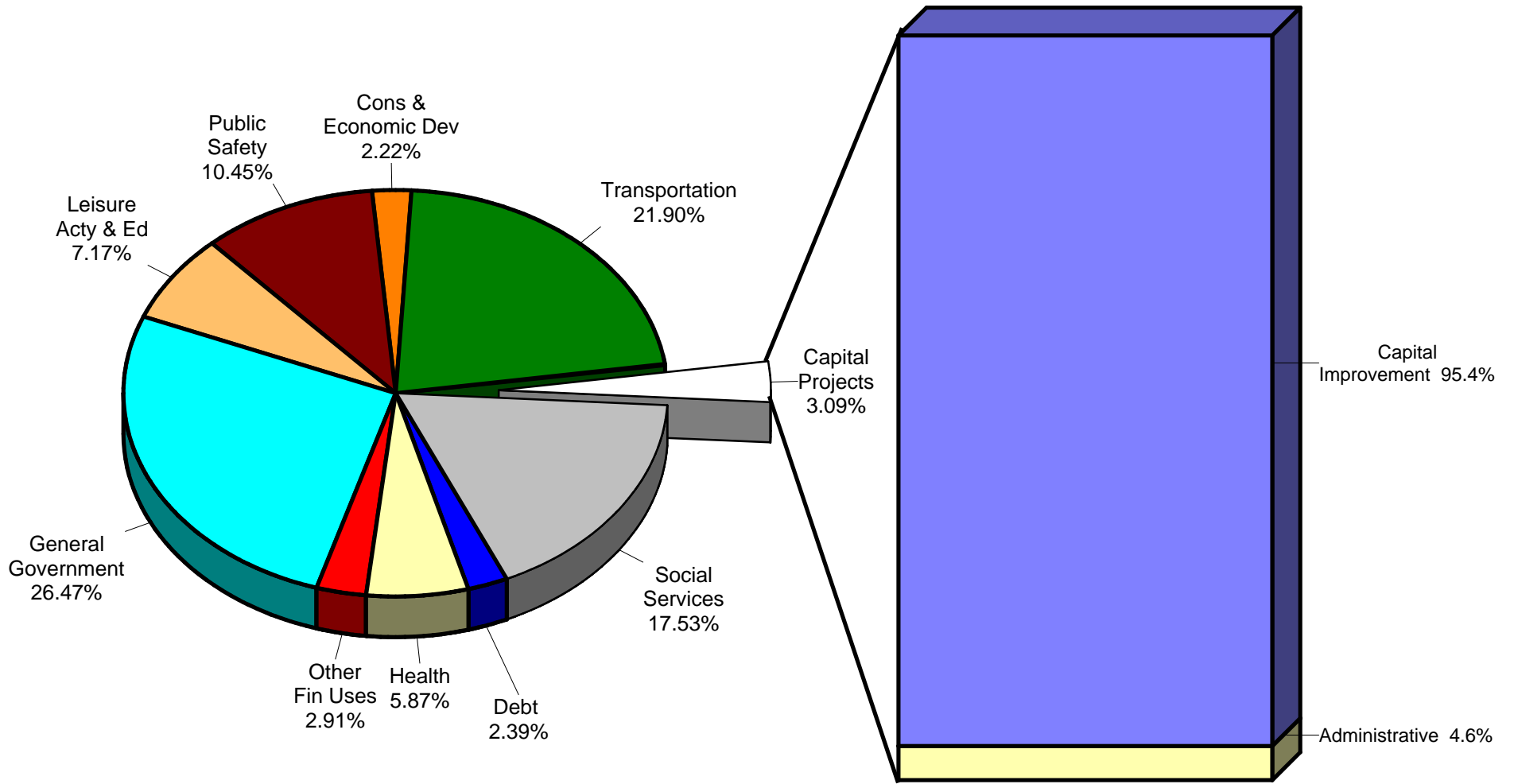
Equalized value of real and personal property levied in 2005 (A)		\$	<u>8,147,380,600</u>
Debt limit, 5% of equalized value (Wisconsin statutory limitation)		\$	<u>407,369,080</u>
Amount of debt applicable to debt limitation:			
General obligation promissory notes (B)	\$		4,560,000
Less: Amount available for debt service (C)			<u>192,657</u>
Total amount of debt applicable to debt margin		\$	<u>4,367,343</u>
Legal debt margin-(debt capacity)		\$	<u>403,001,737</u>
Percent of debt capacity used			<u>1.07%</u>
Ratio of net bonded debt to equalized value			<u>0.001</u>
Net bonded debt per capita		\$	<u>145.62</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 12/31/05.
 - (C) Debt Service less amount available for Forest Aid Loan of \$37,927

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MARATHON COUNTY

2007 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 2007 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

For 2007 the County will continue to improve and expand the number of lane miles that are maintained on the County highway system. County Highway X will have an additional 1.74 lane miles added as we develop this section of highway from 2 to 4 lanes. The annual cost is offset by the investment in a safer County highway system as many of the projects improve highway safety or upgrade parts of the system to meet the growth in the urban areas of the County.

Annual Operating Costs	TRANSPORTATION	2006 612 Miles	2007-614 miles
Annual Maintenance and Plowing	County Highways	\$6,157	\$6,830
Annual cost of contrcution-1 lane mile	Annualized over 25 year useful life	\$34,500	\$24,081

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. 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. Since these vehicles are so specialized 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.

Annual Operating Costs		2005	2006	2007
Annual Squad cost on Road	Sheriff Department Squad Cars-Cost per hour	\$3.49	\$4.17	\$4.45
Annual cost of squad maintenance	Hourly cost of squad maintenance	\$2.81	\$2.41	\$2.65
Cost of operation of Squad Car	Total cost per hour	\$6.30	\$6.59	\$7.10

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 and expansion of the County jail. The question on the jail 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 of a jailer is \$60,000 per year. This translates to an estimated annual operating increase of \$540,000 to \$720,000 per year.

Type of Imp.	Project Cost	Project Description	Resolution Amending	Program Year	Project Rank	Fund Balance	Tax Levy	Sales Tax	Grant Funding	Bonding	Other	Un-Funded	Total
PROJECTS UNDERTAKEN IN PREVIOUS YEARS													
Imp.	Combined	\$700,000											\$700,000
Imp.	Combined	\$25,000											\$25,000
Imp.	CP&Z	\$1,100,000											\$1,100,000
Imp.	Sheriff	\$21,267,600										\$21,267,600	\$21,267,600
												\$23,092,600	
	\$37,783,352												
ROLLING STOCK ESSENTIAL TO OPERATIONS													
Equip.	ADRC	\$30,500											\$30,500
Equip.	Bldg. Maint.*	\$40,000											\$40,000
Equip.	CWA*	\$475,000											\$475,000
Equip.	Highway	\$891,000							\$451,250		\$23,750		\$891,000
Equip.	NCHC	\$56,000											\$56,000
Equip.	NCHC	\$56,000											\$56,000
Equip.	NCHC	\$56,000											\$56,000
Equip.	NCHC	\$23,000											\$23,000
Equip.	NCHC	\$23,000											\$23,000
Equip.	PR&F	\$16,000											\$16,000
Equip.	PR&F	\$16,000											\$16,000
Equip.	PR&F	\$18,000											\$18,000
Equip.	PR&F	\$65,000											\$65,000
Equip.	PR&F	\$90,000											\$90,000
Equip.	PR&F	\$35,000											\$35,000
Equip.	PR&F	\$12,000											\$12,000
Equip.	PR&F	\$15,000											\$15,000
Equip.	Sheriff	\$361,500										\$111,500	\$361,500
	\$3,229,157											\$250,000	\$2,999,000
EQUIPMENT/PROJECTS ESSENTIAL TO OPERATIONS													
Equip.	Bldg. Maint.*	\$75,000											\$75,000
Imp.	Bldg. Maint.*	\$25,000											\$25,000
Equip.	Bldg. Maint.*	\$25,000										\$25,000	\$25,000
Equip.	CCDCC	\$61,657											\$61,657
Equip.	CCDCC	\$30,500											\$30,500
Equip.	CCDCC	\$75,000											\$75,000
Imp.	CWA*	\$880,000											\$880,000
Equip.	CWA*	\$150,000											\$150,000
Equip.	CWA*	\$90,000											\$90,000
Imp.	Combined*	\$350,000										\$200,000	\$350,000
Equip.	Combined*	\$100,000											\$100,000
Imp.	Combined*	\$100,000											\$100,000
Imp.	Highway	\$3,750,000											\$3,750,000
Imp.	Highway	\$1,941,000											\$1,941,000
Imp.	Highway	\$300,000											\$300,000
Imp.	Highway	\$250,000											\$250,000
Bldg.	Humane Society	\$250,000											\$250,000
Imp.	NCHC*	\$270,752											\$270,752
Equip.	NCHC*	\$180,000											\$180,000
Imp.	NCHC*	\$29,000											\$29,000
Equip.	Sheriff	\$25,000											\$25,000
												\$8,957,909	
PROJECTS RANKED IN PRIORITY ORDER BY CIP TEAM													
Imp.	Highway	\$1,800,000											\$1,800,000
Imp.	Solid Waste*	\$1,200,000											\$1,200,000
Imp.	Solid Waste*	\$875,000											\$875,000
Imp.	Highway*	\$750,000											\$750,000
Imp.	PR&F	\$165,000											\$165,000
Equip.	NCHC*	\$50,000											\$50,000
Equip.	NCHC*	\$68,000											\$68,000
Imp.	Sheriff*	\$525,000											\$525,000
Imp.	Highway*	\$40,000											\$40,000
Imp.	Highway	\$300,000											\$300,000
Imp.	Library	\$240,000											\$240,000
Imp.	Highway	\$400,000											\$400,000
Imp.	Library*	\$100,000											\$100,000
Imp.	ADRC*	\$150,000											\$150,000
Imp.	Highway	\$250,000											\$250,000
Bldg.	Sheriff	\$425,000											\$425,000
	\$41,437,509											\$7,338,000	
		\$41,687,509											
2007 TOTAL PROJECTS						\$3,682,372	\$6,425,000	\$0	\$2,992,250	\$2,550,000	\$3,177,599	\$22,860,288	\$41,687,509

* Denotes new request

ADMINISTRATIVE PROJECTS

Fund: 100 General Fund
 Org1: 925 Improvements

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ -	50,000	30,000	4,655	30,000	Contractual Services	\$ 25,000	125,000	125,000
122,443	125,000	252,411	30,059	252,411	Capital Outlay	100,000	100,000	100,000
6,979,666	-	-	-	-	Other Financing Uses	-	-	-
\$ 7,102,109	175,000	282,411	34,714	282,411	Total Expenditures	\$ 125,000	225,000	225,000
\$ 5,000	-	-	-	-	Miscellaneous Revenue	\$ -	-	-
614,605	-	133,871	124,260	133,871	Other Financing Sources	-	-	-
\$ 619,605	-	133,871	124,260	133,871	Total Revenues	\$ -	-	-
\$ 6,482,504	175,000	148,540	(89,546)	148,540	TAX LEVY	\$ 125,000	225,000	225,000

2003 CAPITAL IMPROVEMENT PROGRAM

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

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 448,362	-	-	-	-	Capital Outlay	\$ -	-	-
768,319	-	-	-	-	Other Financing Uses	-	-	-
\$ 1,216,681	-	-	-	-	Total Expenditures	\$ -	-	-
\$ 28,138	-	-	-	-	Miscellaneous Revenue	\$ -	-	-
\$ 28,138	-	-	-	-	Total Revenues	\$ -	-	-
\$ 1,188,543	-	-	-	-	TAX LEVY	\$ -	-	-

2004 CAPITAL IMPROVEMENT PROGRAM

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

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	20076 Adopted Budget
\$ 5,878	-	9,123	-	9,123	Contractual Services	\$ -	-	-
27,979	-	-	-	-	Supplies & Expenses	-	-	-
2,293,241	-	1,549,079	195,420	1,549,079	Capital Outlay	-	-	-
15,000	-	476	476	476	Other Financing Uses	-	-	-
\$ 2,342,098	-	1,558,678	195,896	1,558,678	Total Expenditures	\$ -	-	-
\$ 12,158	-	-	5,732	5,732	Public Charges for Serv	\$ -	-	-
93,656	-	-	44,759	50,000	Miscellaneous Revenue	-	-	-
-	-	1,558,678	-	1,558,678	Other Financing Sources	-	-	-
\$ 105,814	-	1,558,678	50,491	1,614,410	Total Revenues	\$ -	-	-
\$ 2,236,284	-	-	145,405	(55,732)	TAX LEVY	\$ -	-	-

2005 CAPITAL IMPROVEMENT PROGRAM

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

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 239,453	-	557,901	84,184	557,901	Contractual Services	\$ -	-	-
197,394	-	27,607	14,546	27,607	Supplies & Expenses	-	-	-
2,446,897	-	5,432,428	998,325	5,261,069	Capital Outlay	-	-	-
336,890	-	271,784	271,784	271,784	Other Financing Uses	-	-	-
\$ 3,220,634	-	6,289,720	1,368,839	6,118,361	Total Expenditures	\$ -	-	-
\$ 200,000	-	-	-	-	Taxes	\$ -	-	-
374,958	-	-	141,626	175,000	Miscellaneous Revenue	-	-	-
7,585,437	-	6,289,720	-	6,289,720	Other Financing Sources	-	-	-
\$ 8,160,395	-	6,289,720	141,626	6,464,720	Total Revenues	\$ -	-	-
\$ (4,939,761)	-	-	1,227,213	(346,359)	TAX LEVY	\$ -	-	-

2006 CAPITAL IMPROVEMENT PROGRAM

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

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ -	7,831,138	6,574,648	991,274	6,574,648	Capital Outlay	\$ -	-	-
-	-	1,708,000	1,708,000	1,708,000	Other Financing Uses	-	-	-
\$ -	7,831,138	8,282,648	2,699,274	8,282,648	Total Expenditures	\$ -	-	-
\$ -	135,801	140,801	368,780	396,176	Miscellaneous Revenue	\$ -	-	-
220,210	7,695,337	8,141,847	7,921,637	8,141,847	Other Financing Sources	-	-	-
\$ 220,210	7,831,138	8,282,648	8,290,417	8,538,023	Total Revenues	\$ -	-	-
\$ (220,210)	-	-	(5,591,143)	(255,375)	TAX LEVY	\$ -	-	-

2007 CAPITAL IMPROVEMENT PROGRAM

Fund: 600 Capital Improvements Fund
 Org1: 990 2007 Capital Projects

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ -	-	-	-	-	Capital Outlay	\$ 4,145,962	3,682,372	3,682,372
-	-	-	-	-	Other Financing Uses		-	-
\$ -	-	-	-	-	Total Expenditures	\$ 4,145,962	3,682,372	3,682,372
\$ -	-	-	-	-	Other Financing Sources	\$ 4,145,962	3,682,372	3,682,372
\$ -	-	-	-	-	Total Revenues	\$ 4,145,962	3,682,372	3,682,372
\$ -	-	-	-	-	TAX LEVY	\$ -	-	-

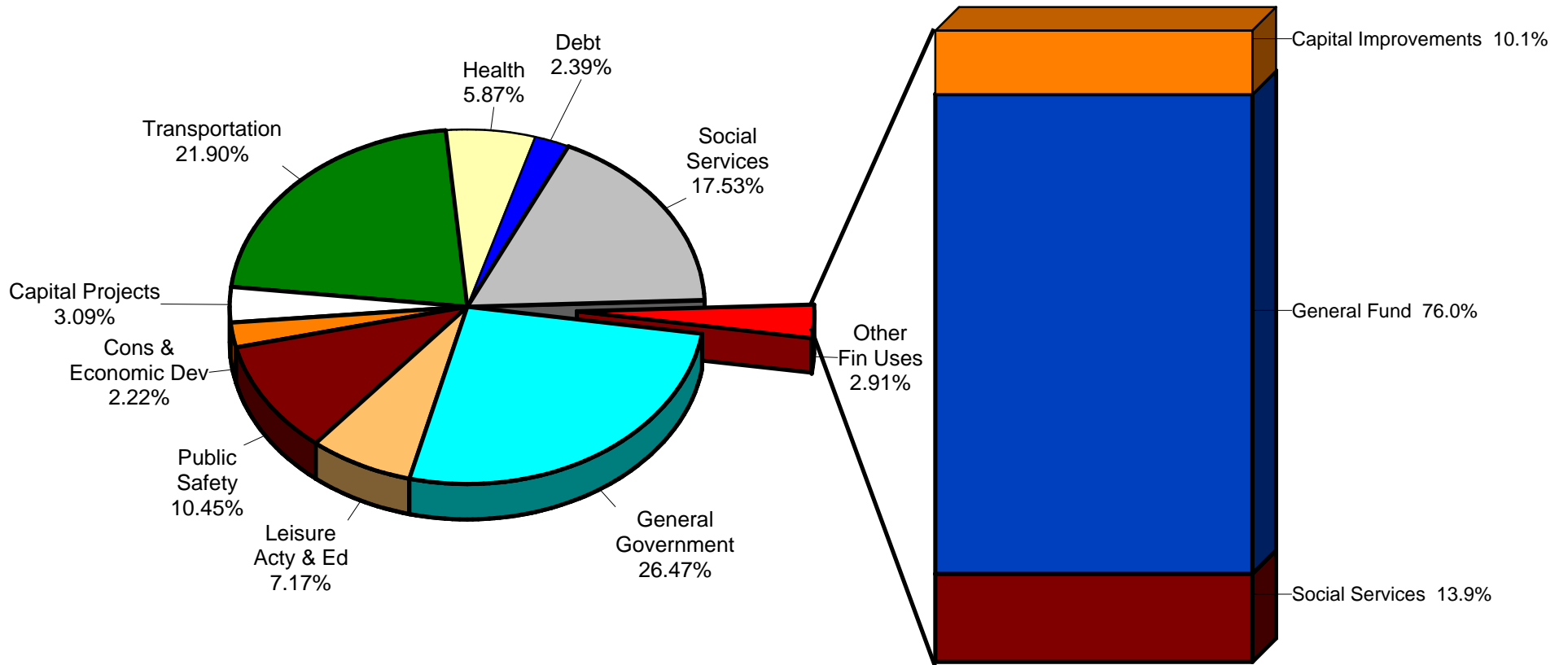
UNIVERSITY CONSTRUCTION 2006A PN

Fund: 600 Capital Improvements Fund
 Org1: 923 University Constuction

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ -	-	-	7,250	10,000	Contractual Services	\$ -	-	-
-	-	3,340,000	38,942	100,000	Capital Outlay	1,000,000	1,000,000	1,000,000
\$ -	-	3,340,000	46,192	110,000	Total Expenditures	\$ 1,000,000	1,000,000	1,000,000
\$ -	-	-	5,647	6,000	Miscellaneous Revenue	\$ -	-	-
-	-	3,340,000	3,344,727	3,340,000	Other Financing Sources	1,000,000	1,000,000	1,000,000
\$ -	-	3,340,000	3,350,374	3,346,000	Total Revenues	\$ 1,000,000	1,000,000	1,000,000
\$ -	-	-	(3,304,182)	(3,236,000)	TAX LEVY	\$ -	-	-

MARATHON COUNTY

2007 Expense Budget by Activity



Detail by Percentage of
Other Finance Uses

OTHER FINANCING SOURCES/USES

2005 Prior	2006 Adopted Budget	2006 Modified Budget	Actual 08/31/2006	2006 Estimate	Category	2007 Requested Budget	2007 Recommended Budget	2007 Adopted Budget
\$ 7,276,314	6,496,679	6,624,979	6,624,979	6,624,979	General Fund	\$ 3,503,357	3,503,357	3,503,357
548,028	1,311,745	1,311,745	1,264,532	1,311,745	Social Improvements	642,605	642,605	642,605
188,140	-	-	-	-	Debt	-	-	-
1,120,209		1,980,260	1,980,260	1,980,260	Capital Improvements	-	463,590	463,590
414,876	415,105	375,871	375,871	375,871	Airport	-	-	-
487,681	112,370	112,370	417,196	529,566	Solid Waste	-	-	-
1,532,215	-	-	-	-	Highway Road Improvements	-	-	-
-	-	20,440	20,439	20,440	Property & Casualty Insurance	-	-	-
\$ 11,567,463	8,335,899	10,425,665	10,683,277	10,842,861	Other Financing Uses	\$ 4,145,962	4,609,552	4,609,552
\$ 735,902	-	242,700	242,699	242,700	General Fund	\$ -	63,590	63,590
72,010	113,087	123,087	65,874	113,087	Social Improvements	-	-	-
188,140	-	-	-	-	Debt	-	-	-
7,805,647	7,695,337	7,921,637	7,921,637	7,921,637	Capital Improvements	4,145,962	4,145,962	4,145,962
408,978	415,105	375,871	375,871	375,871	Airport	-	-	-
487,681	112,370	112,370	417,196	58,064	Solid Waste	-	-	-
1,869,105	-	1,610,000	1,610,000	1,610,000	Highway	-	400,000	400,000
-	-	50,000	50,000	50,000	Highway Road Improvements	-	-	-
\$ 11,567,463	8,335,899	10,435,665	10,683,277	10,371,359	Other Financing Sources	\$ 4,145,962	4,609,552	4,609,552

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 15, 2008.

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

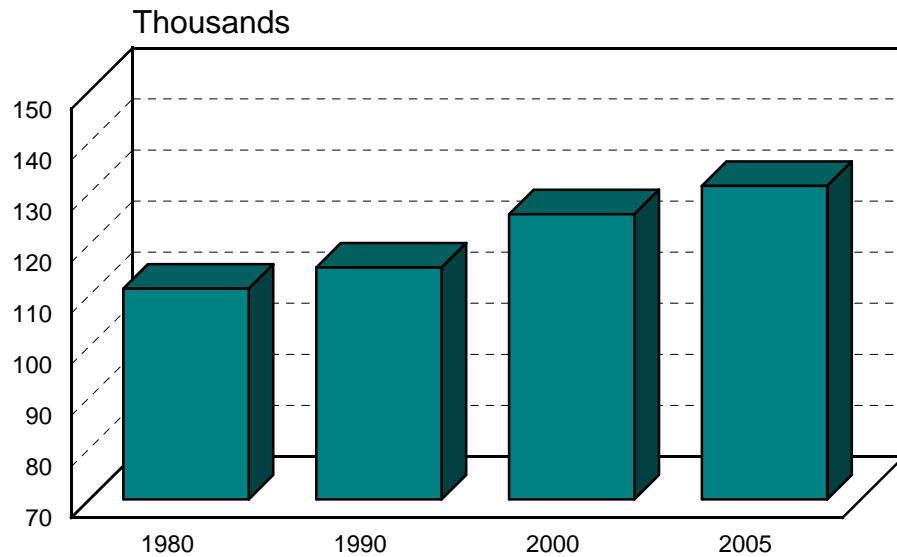
Marathon County's economy is currently strong and very diverse, ranging from; strong manufacturing, tourism and recreation, health services, transportation and shipping, government, agriculture, and dairy products. Marathon County is the business center of central and northern Wisconsin. All indications 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.

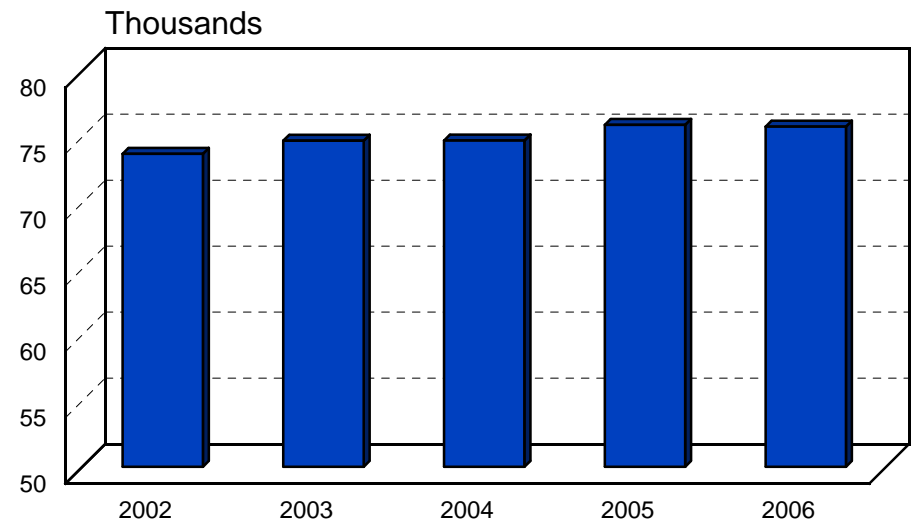
MARATHON COUNTY

POPULATION COUNT



Wisconsin Department of Administration

CIVILIAN LABOR FORCE



Wisconsin Department of Workforce Development
* (2006 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>
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%
2006	2007	8,951,412,200	9.87%	462,643,450	8,488,768,750	8.97%

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

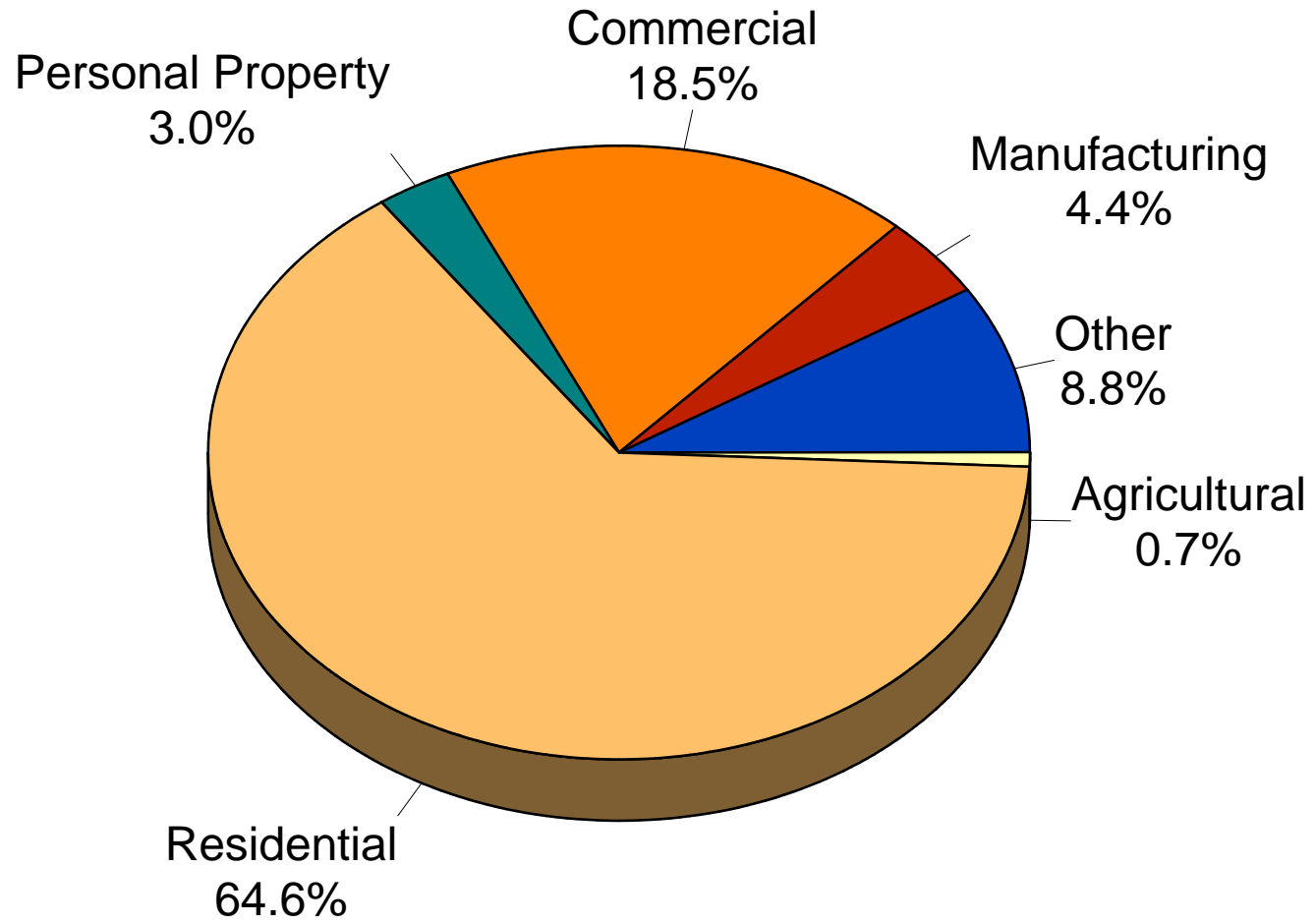
NOTES: (A) Due to varying assessment policies in the municipalities, the County uses equalized value of taxable property for tax levy purposes.

The equalized value ratios are determined by the Wisconsin Department of Revenue, Bureau of Property Tax

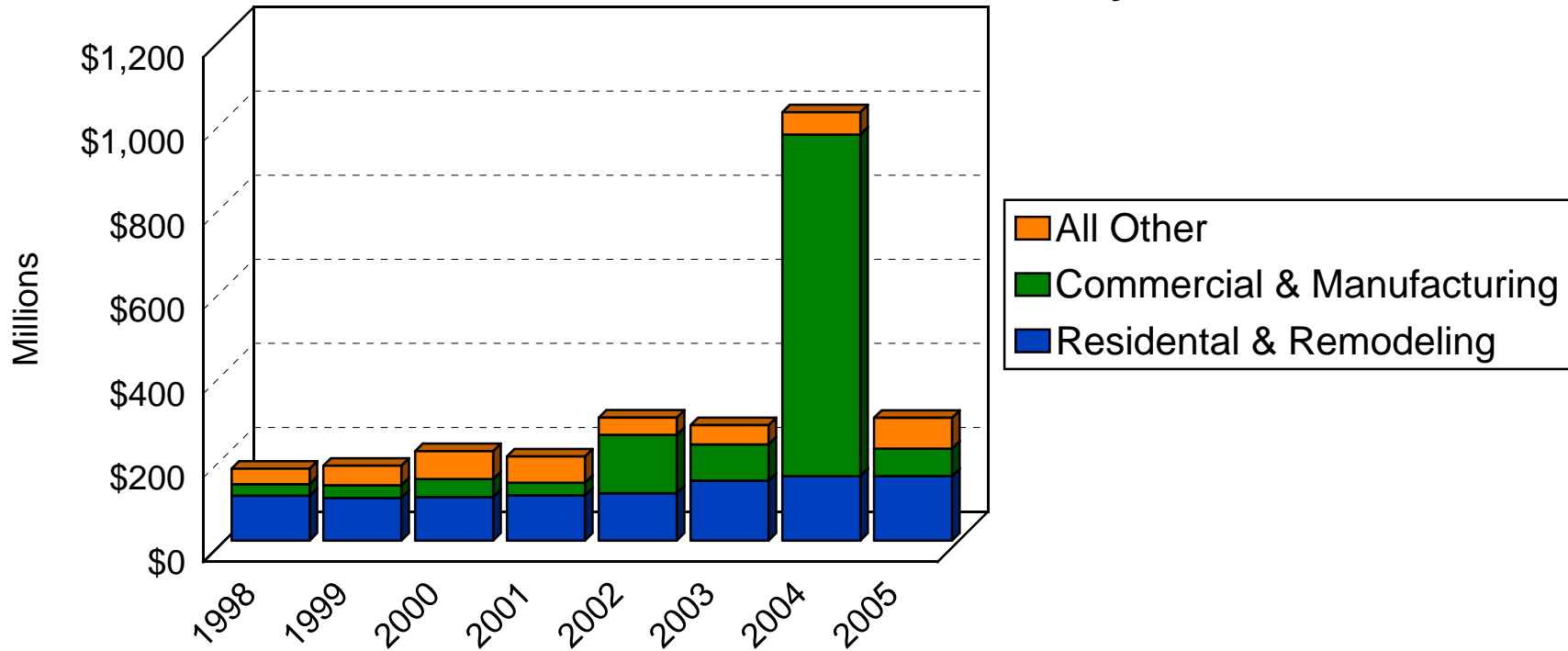
(B) Equalized values are reduced by the increment value of tax increment district (TID) for apportioning the County tax levy

MARATHON COUNTY

2005 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
2005	2,582	111	684	3,377
2004	2,669	108	876	3,653
2003	2,727	89	794	3,610
2002	2,659	90	696	3,445
2001	2,649	109	737	3,495
2000	2,610	104	768	3,482
1999	2,665	95	723	3,483
1998	2,584	108	753	3,445

MARATHON COUNTY, WISCONSIN
MISCELLANEOUS STATISTICS
DECEMBER 31, 2005
(UNAUDITED)

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

AGRICULTURE

Number of farm acres 563,000
 Number of farms 3,230
 Major products Dairy, Crops

**MARATHON COUNTY
 GOVERNMENT EMPLOYEES**

FTE organized 595.04
 FTE non-organized 123.02
 Elected 43
 TOTAL 761.06

ELDERLY SERVICES

Number of people age 60 and over 23,895
 Nutrition centers 2
 Number served at nutrition centers 273
 Number of volunteers 56
 Volunteer hours 4,956
 Number Served Home Delivered Meals 451
 Number of SNAC Restaurants 7
 Number Served Through SNAC Program 796

FORESTS

Number of county forest units 9
 Number of acres 28,662
 Wood removed (cord equivalent) 13,170

PUBLIC SAFETY

Hazardous materials incidents investigated 8

LEGAL

Court cases filed 23,446
 Traffic citations processed 13,002
 Marriage licenses processed 847
 Divorces granted 410
 Child support money collc'd & disbur \$19,196,370
 Traffic and criminal fines collected \$3,222,489

LIBRARIES

Headquarters 1
 Branches 8
 Circulation 812,824
 Volumes Books & Audio-Visual Materials 372,052
 Cardholder 73,683

VITAL STATISTICS

Population 131,377
 Births 1,775
 Suicides 19
 Drowning 2
 Homicides 1
 Motor vehicle accident deaths 24
 Total Coroner cases 509
 Total deaths 1,130

SOCIAL SERVICES

Economic support cases 8,229

HEALTH

Public Health Nurse Home Visits 2,983
 Laboratory tests 14,105
 Licenses Issued For Public Facilities 914
 Number of Immunizations Given 3,414

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 781.5
 Miles of ATV trails - winter 689.7
 Miles of ATV trails - summer 25
 Miles of cross-country ski trails 31
 Number of downhill ski areas 1

TRANSPORTATION

HIGHWAYS
 Miles of road and streets
 State 293
 County 618
 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 165,597

MAJOR EMPLOYERS IN MARATHON COUNTY

Employer	Product/Service	Approximate Number Of Employees
Manufacturing Employers		
Kolbe & Kolbe Millwork	Wood Windows & Doors	1,689
Greenheck Fan Corporation	Industrial Fans	1,425
Peachtree Companies	Wood & Vinyl Windows & Doors	1,190
Wausau-Mosinee Paper Corporation	Pulp, Paper & Specialties	1,150
SNE Enterprises	Millwork Wood Sliding Doors	1,145
Marathon Cheese Corporation	Cheese Packaging	1,132
Marathon Electric Manufacturing Corporation	Electrical AC Motors & Generators	725
Fiskars, Incorporated	Scissors, Lawn & Garden Tools	654
County Concrete Corporation	Concrete & Architectural Block	592
Graphic Packaging Corporation	Folding Cartons	550
Wausau Window & Wall Systems	Aluminum Windows, Curtainwall Systems	500
Non-Manufacturing Employers		
ASPIRUS Hospital	Medical	2,220
Eastbay	Retail/Distribution	1,846
Wausau Public School District	Education	1,325
Wausau Insurance/Liberty Mutual	Insurance	1,306
Northcentral Technical College	Education	1,248
Marathon County	Government	1,013
North Central Health Care Facilities	Medical	1,000
Marshfield Clinic	Health Care	900
Wausau Benefits	Benefits Administration	715
D.C. Everest School District	Education	689
ASPIRUS Clinic	Medical	680
WH Transportation	Trucking Company	422
City of Wausau	Government	318

Source: Telephone survey of individual employers, May 2006

**NUMBER OF MARATHON COUNTY EMPLOYEES
EFFECTIVE 1/1/07**

Ordinance/Union	Number of Positions Included in Unit	Term
Management Personnel Ordinance (Nonunion)	108	1/1/06 to 12/31/08
Library Management Personnel Ordinance (Nonunion)	23	1/1/06 to 12/31/08
Courthouse Office and Technical Union, AFSCME Local 2492-E	224	1/1/06 to 12/31/08
Courthouse Professional Employees Union, AFSCME Local 2492-D	44	1/1/06 to 12/31/08
Social Services Professional Employees Union, AFSCME Local 2492	43	1/1/06 to 12/31/08
Social Services Administrative Employees Union, AFSCME Local 2492-A	59	1/1/06 to 12/31/08
Health Department Professional Employees Union, AFSCME Local 2492-B	27	1/1/06 to 12/31/08
Park Recreation Forestry Dept Employees Union, AFSCME Local 1287	28	1/1/06 to 12/31/08
Highway Department Employees Union, AFSCME Local 326	72	1/1/06 to 12/31/08
Central Wisconsin Airport Employees Union, Teamsters Local 662	21	1/1/06 to 12/31/08
Public Library Paraprofessional Employees Union, AFSCME Local 2492-C	45	1/1/06 to 12/31/08
Deputy Sheriff's Association, WPPA	48	1/1/06 to 12/31/08
Sheriff's Department Supervisors Ordinance, WPPA-SORD	20	1/1/06 to 12/31/08
TOTALS	762	

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.

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

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