



**2008 ANNUAL BUDGET**

FINANCIAL PLAN  
and  
INFORMATION SUMMARY for  
MARATHON COUNTY,  
WISCONSIN

# 2008 ANNUAL BUDGET

Presented by  
Mort McBain, County Administrator  
Presented to  
Marathon County Board of Supervisors  
on November 15, 2007  
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  
Budget Presentation  
Award*

PRESENTED TO

**County of Marathon  
Wisconsin**

For the Fiscal Year Beginning

**January 1, 2007**

A handwritten signature in cursive script, likely belonging to the President of the GFOA.

President

A handwritten signature in cursive script, likely belonging to the Executive Director of the GFOA.

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, 2007. 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: November 13, 2007  
SUBJECT: 2008 BUDGET MESSAGE

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I am pleased to present this Financial Plan and 2008 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 2008 will be voted upon at the November 15 meeting of the County Board. This document represents my recommendations for the operating budget for the year 2008, including funding for the 2008 Capital Improvements Program (CIP).

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

This has been a somewhat difficult year because the state was so late setting their own budget, among other things. We started the budget process with the Finance and Property Committee and County Board developing some preliminary budget assumptions. These budget assumptions help guide the Finance Director and I as we establish a preliminary budget by meeting with the department directors. This year we began with a departmental target increase in the levy of 3%. We also assumed that we would be restricted to an increase based on the "net new construction" operating levy, and ultimately that came in with an increase of 3.5%. Using those budget assumptions, Kristi and I met as usual with the department directors to review and approve their individual budget requests and incorporate the budget assumptions into the budget meetings. We met with each department director separately, and with representatives of the other agencies or programs which receive funding from Marathon County. We review and adjust these requests until we have a "balanced" budget, meaning the proposed expenditures match the estimated revenues. This process takes two months. Although valuation increased by approximately 5% this year, we could not use this amount due to levy limits proposed for us by the state. The end result came out a little differently than we had anticipated. After the budget was finally passed, the Governor actually vetoed part of the recommendation on the levy limit, and we actually wound up with a recommended base budget to increase our levy by up to 3.86%, which was slightly higher even than the net new construction of 3.5%. We also proposed debt service payments of \$3,098,111. 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 22nd, the entire County Board reviewed the budget with the Finance and Property Committee. On Tuesday, November 13, at 8:00 p.m. the County Board will hold a Public Hearing on the proposed budget, and finally, on Thursday, November 15, at 2:00 p.m., the County Board will approve the proposed budget, including funding for the 2008 Capital Improvement Program. This year we also added an additional public informational session to allow for more public input, which was held on October 15. At that meeting the Finance Committee amended the budget to include a .75% Assistant District Attorney position, and also heard the Sheriff's proposal to add additional staff over the next 2 ½ years.

## **TAX RATE FREEZE, LEVY LIMITS AND EQUALIZED VALUATION**

In 2008, counties are once again required to operate under a state-imposed levy limit (net new construction or 3.86%, whichever is higher) in addition to the existing tax rate freeze. For Marathon County, new construction came in at 3.5%, and equalized value came in at 5%. We can use the higher 3.86% for the overall increase to the levy, which still does not cover 100% of our increased costs for labor, fringe benefits, supplies and equipment etc. The Administrator recommends we set the allowable operating levy to include the 3.86% increase from the Governor, but this will require an amendment on November 15 since our original budget was published at 3.5%.

## **STATE SHARED REVENUE, AND OTHER SIGNIFICANT CHANGES**

On page A-5 you will see that state shared revenue coming to Marathon County in 2008 will be \$5,686,035, which is a slight increase from the base amount set by state statute in 2004. The increase is in the utility portion of the payment. We do not receive even a modest inflationary increase in our state shared revenues, and yet we are required to provide the same service levels in state-mandated programs. We face a serious challenge of maintaining those programs at the same level without any corresponding increase in revenues. This is especially difficult in human services program areas such as the 51.42 programs, the nursing home, child welfare programs and services such as institutional placements.

One positive change we have seen this year involves the nursing home. After completing a major study and review of all programs at North Central Health Care Facilities (NCHCF), including the nursing home, we implemented several significant changes including hiring a full time nursing home administrator with the authority to restructure operations. We are pleased that the additional \$2.2 million "transition" payment to the nursing home to fully fund its operations for 2007 is no longer necessary for 2008. We are still concerned about the efficiency and "return on investment" we experience with the 51.42 programs and services. This side of the NCHCF operations will be receiving more attention in 2008.

"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. We have formally partnered with Portage and Wood Counties to prepare to offer Family Care throughout the county, and we are waiting only on decisions made by the state as to the expected reimbursement rates from them before final agreement is reached. We remain concerned that the appropriate level of funding for this program must be made available or we will be unable to move forward in partnership with the state. The County Board will be making a final decision on whether to move forward with "Family Care" in the very near future.

In 2007 we began full implementation of the Aging and Disability Resource Center of Central Wisconsin (ADRC-CW) in partnership with Wood County. This partnership will ultimately provide more services to those in the West side of the county, including access to a center in Marshfield serving both counties. We continue to develop and evolve these services as we look at a growing elderly population and the needs they may have in the future.

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

Overall positions have increased slightly for 2008. Three dispatchers and one new court clerk position have been added. Details can be seen in the attached chart of county positions on the next page.

**MARATHON COUNTY: FULL TIME EQUIVALENT EMPLOYEES**

	2003	2004	2005	2006	2007	2008	+ Incr -Decr.	See Note
ADRC - CW	35.34	30.88	32.28	30.28	52.50	52.50		
Building & Maintenance	18.50	18.70	18.70	19.00	18.00	18.00		
Clerk of Courts	39.00	39.00	39.00	39.00	39.00	40.00	+1.00	(1)
Conservation Planning Zoning	26.00	25.00	25.00	25.00	25.00	25.00		
Corporation Counsel	6.50	6.50	6.50	6.50	6.50	6.50		
County Administrator	4.00	4.00	4.00	5.00	5.00	5.00		
County Clerk	5.00	5.00	5.00	5.00	5.00	5.00		
District Attorney	21.50	20.50	22.50	22.00	23.00	23.00		
Employee Resources	4.80	4.80	4.80	4.80	4.80	4.80		
Employment & Training	31.00	19.00	19.00	18.00	19.00	19.00		
Finance	11.00	11.00	11.00	10.25	10.25	10.25		
Health	38.65	41.45	42.95	44.70	44.70	44.70		
Highway	81.00	82.00	82.00	80.00	79.00	79.00		
Library	56.48	54.10	54.10	55.27	53.05	53.05		
Medical Examiner	1.00	1.00	1.00	1.00	1.00	1.00		
Park Recreation & Forestry	50.50	45.50	46.50	44.50	44.50	44.50		
Register of Deeds	8.00	8.00	8.00	8.00	8.00	8.00		
Sheriff	174.50	174.00	174.00	173.00	172.00	178.00	+6.00	(2) (3)
Social Services	104.88	112.88	114.13	114.63	115.38	115.38		
Solid Waste	3.00	3.00	3.00	3.00	4.00	3.00	-1.00	(4)
Treasurer	6.00	6.00	6.00	6.00	6.00	6.00		
UW Extension	10.05	11.50	10.95	10.30	10.25	10.25		
Veterans	3.00	3.00	3.00	3.00	3.00	3.00		
<b>Discretely Presented Components Units</b>								
Central WI Airport	21.10	20.10	20.10	20.10	21.10	21.10		
<b>Total</b>	<b>760.80</b>	<b>746.91</b>	<b>753.51</b>	<b>748.33</b>	<b>770.03</b>	<b>776.03</b>	<b>6.00</b>	
Special Education	91.00	90.00	89.00	89.00	84.00	83.00	-1.00	(5)

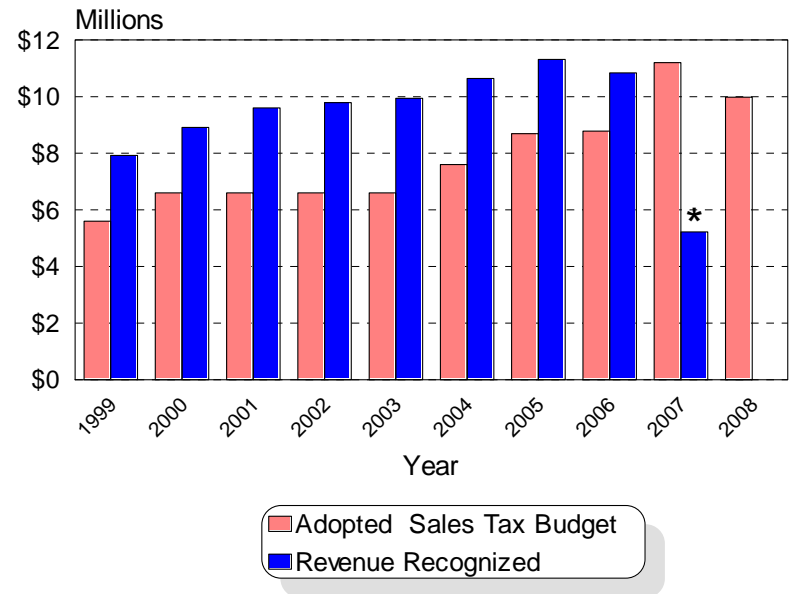
<b>NOTE</b>	
(1)	Added one court clerk to serve Branch 6 (Court Commissioner)
(2)	Added 3 Communications Officers (dispatchers) to serve an additional frequency. (By County Board action, 3 additional deputies were also added to the patrol division of the Sheriff Department.)
(3)	In order to save funding we have discussed the possibility of rotating one or two of our courthouse security detail back into patrol and replacing them with part time retired officers. Whether or not this can be done remains to be seen.
(4)	In 2007 we are "contracting" with Portage County to provide a regional "Solid Waste Director/Administrator" (replacing our previous full time director).
(5)	Special Education is shown here for informational purpose 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 “extra” sales tax retroactively to pay for some of our capital improvements, however that has now changed. In 2007, for the first time, we designated the entire \$11,200,000 million of sales tax for the operating budget, including an “extra” \$2.2 million to fund the deficit at Mount View Nursing Home. In 2008 we will need to designate \$9.6 million of the sales tax to cover current operations. Due to state complications and past “overpayments” from the state, we anticipate receiving less sales tax in 2008 than we did in 2007. (In the event that the state allows a higher levy increase than 3.5%, we may be able to reserve some sales tax for future CIP projects, however we are not relying on that happening at this time)

For the 2007 CIP budget, we used approximately \$4,145,962 in fund balance, much of which came from undesignated fund balance remaining at the end of 2005 . For the 2008 CIP we are including \$5,268,588 of fund balance to finance projects (from the 2006 undesignated fund balance).

Budget Year	Adopted Sales Tax Budget	Sales Tax in General Fund Budget	Sales Tax in CIP Budget	Actual Sales Tax Collected
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	10,841,250
2007	11,200,000	11,200,000	0	*5,222,766
2008	9,982,983	9,982,983	0	N/A



\*Through 8/31/2007 (6 months),



## STATE SHARED REVENUE

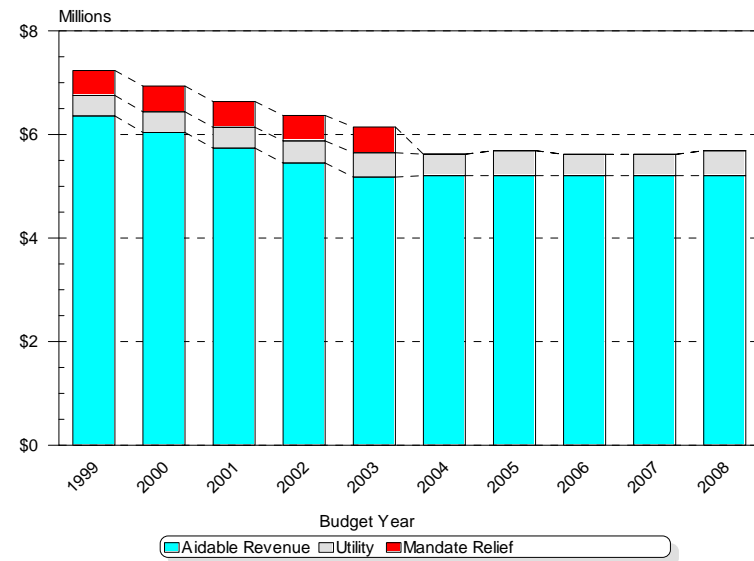
Chapter 79 of the Wisconsin Statutes explains several broad objectives in the state shared revenue formula:

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 and the utility payment. Currently the legislature is debating some changes in how utility tax payments are calculated, however this will not affect us until 2009.

Budget Year	Aidable Revenue	Utility	Mandate Relief	Total
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
2008	5,205,780	480,255	0	5,686,035



## FUND BALANCE POLICY

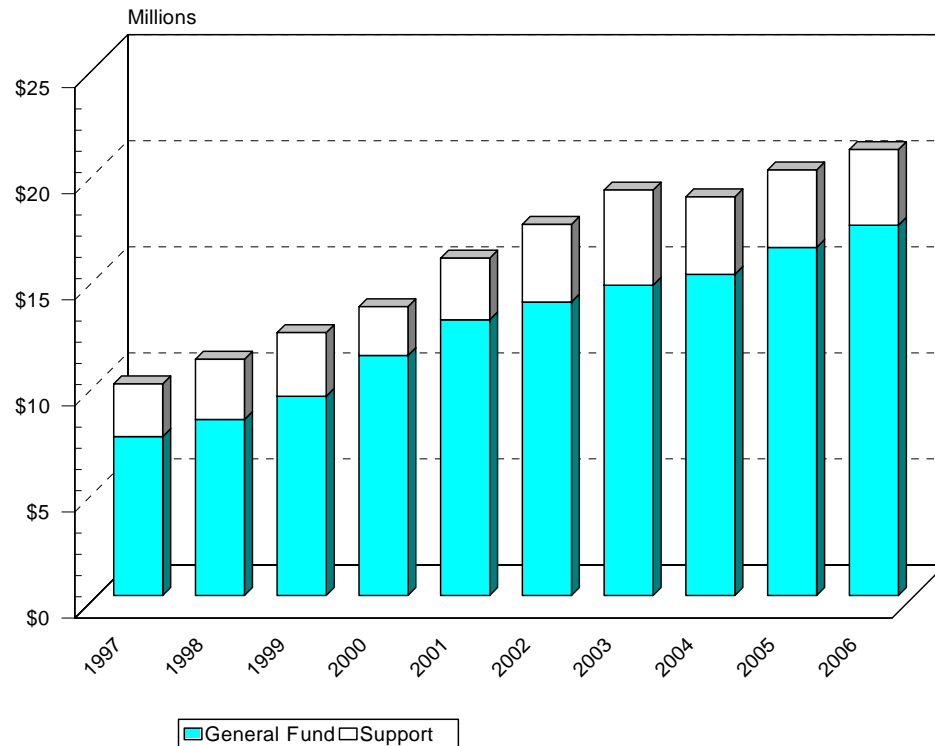
In 1989 the County Board adopted a policy for retaining working capital, referred to as the designation for Working Capital. This formula sets the minimum requirement for available funds on hand. This dollar value, which approximates 8.5% of the operating budget (10% of the Highway budget), is the basic 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
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
2006	17,458,620	3,563,226



## 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:

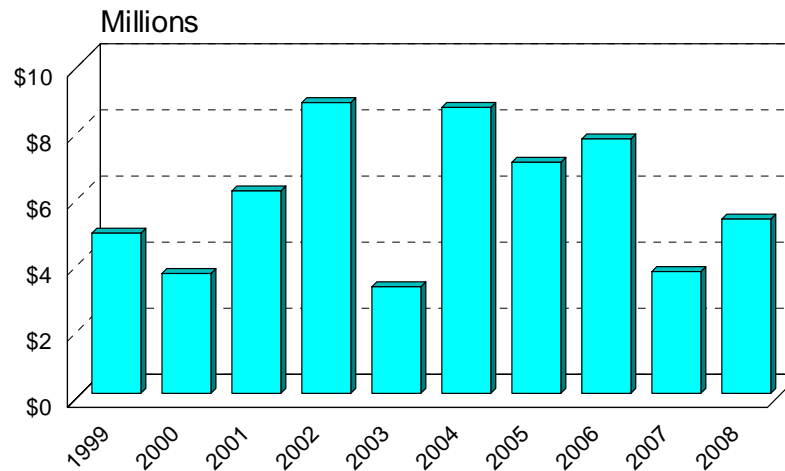
1. An expenditure that is for a County department, operation or in the best interest of the County
2. Generally non-recurring
3. Has a cost of over \$25,000
4. Has a service life of 7 years or more
5. Rolling stock and equipment replacement that is of critical importance to the functioning of the department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

Major sources of funding are:

1. prior year fund balance
2. current year tax levy
3. bonding (borrowing)
4. revenues from enterprise funds (fees) to cover the cost to acquire, replace or expand current capital needs

Using prior year undesignated 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. The County has avoided borrowing for many projects by having this policy in place. In 2009 and beyond, we will have fewer dollars available in fund balance since we are now using most of the available sales tax revenues to pay for current operations. This should initiate some discussion and debate as to how we will continue to fund capital projects in Marathon County for the future.

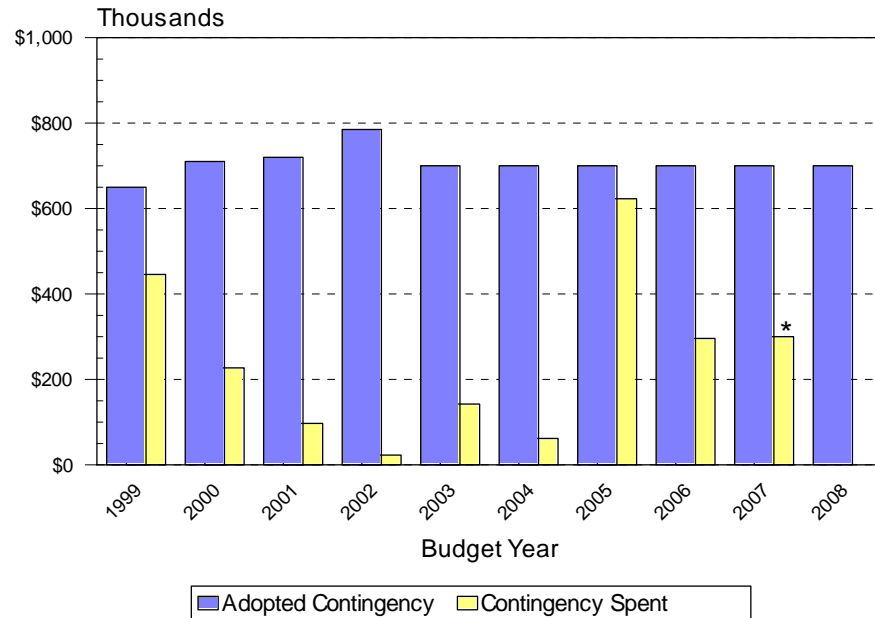
Year	CIP (Fund Balance transfers)
1999	4,843,259
2000	3,624,732
2001	6,123,086
2002	8,796,773
2003	3,225,060
2004	8,650,072
2005	6,987,747
2006	7,695,337
2007	4,145,962
2008	5,268,588



## 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 2008 to be used by the Finance and Property Committee for special funding requests and that the total fund for 2008 remain at \$700,000.

Budget Year	Net Adopted Budget	Adopted Conting.F und	Contingent Fund Spent
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	295,985
2007	143,260,835	700,000	*300,000
2008	138,498,427	700,000	N/A

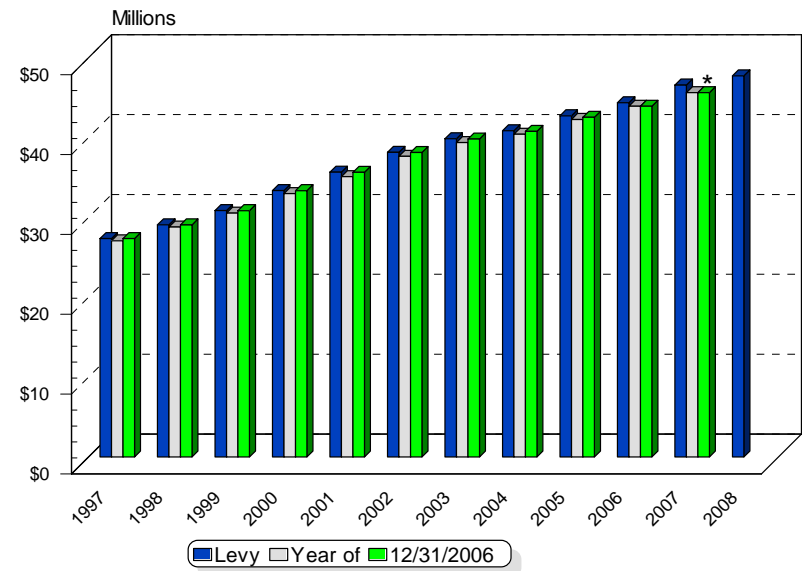


\* estimate

## 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
1997	27,349,954	27,077,312	99.00%	27,345,628	99.98%
1998	29,068,916	28,795,852	99.06%	29,064,280	99.98%
1999	30,856,382	30,534,426	98.96%	30,842,232	99.95%
2000	33,363,392	32,979,833	98.85%	33,350,019	99.96%
2001	35,660,957	35,103,411	98.44%	35,646,338	99.96%
2002	38,149,579	37,644,343	98.68%	38,128,503	99.94%
2003	39,846,548	39,375,609	98.82%	39,812,885	99.92%
2004	40,850,300	40,416,211	98.94%	40,773,047	99.81%
2005	42,730,820	42,268,706	98.92%	42,535,806	99.54%
2006	44,360,284	43,918,046	99.00%	43,918,046	99.00%
2007	46,576,948	45,619,156	97.94%	*45,619,156	97.94%
2008	47,729,613	N/A	N/A	N/A	N/A

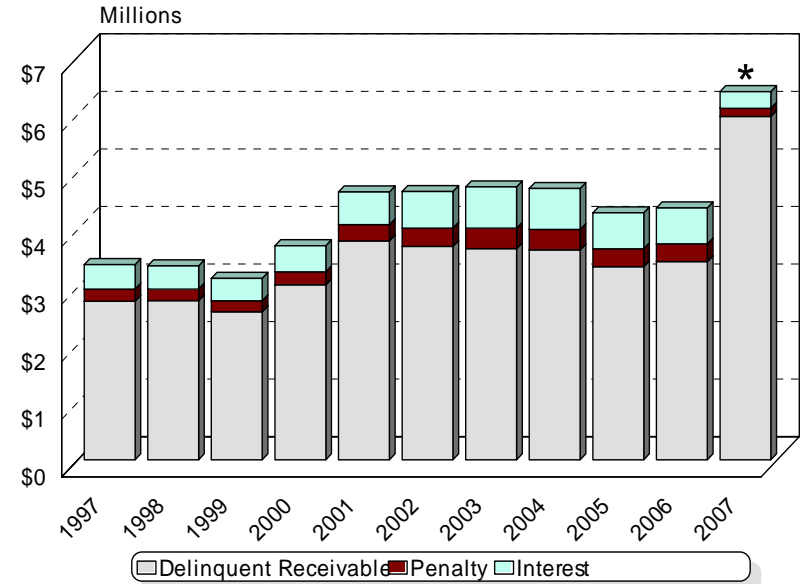


\* Through 8/31/2007

**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
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	624,919	308,328	933,247	3,444,085	27.10
2007*	287,607	141,949	429,556	5,967,070	7.20



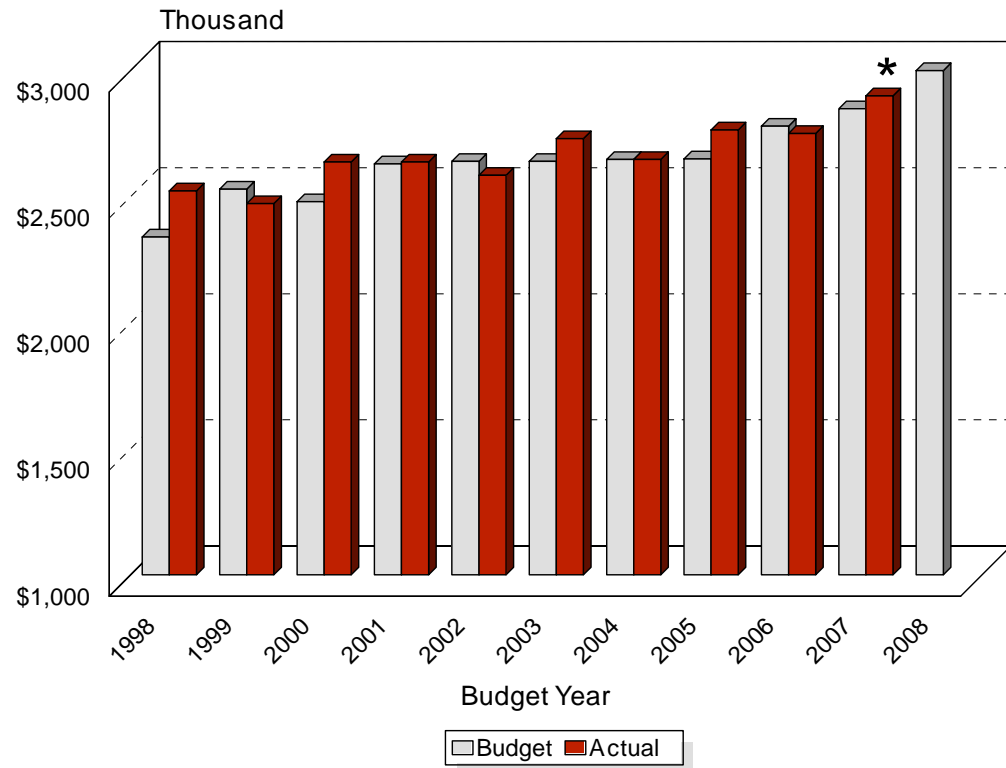
\*through 8/31/2007

## 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 in the chart below, we anticipate receiving a very slight increase over 2007.

TRANSPORTATION AIDS		
Year	Budget	Actual
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	*2,900,000
2008	3,000,000	N/A

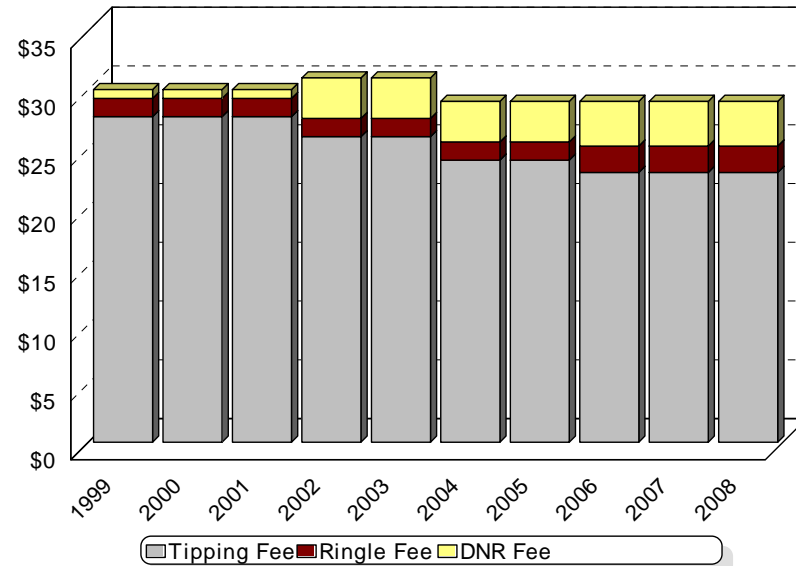
\*Estimated



## 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, Marathon County's tipping fee remains competitive for this area, even in the face of stiff competition from outside vendors. In 2005, the City of Wausau chose to part ways with the County and sends their waste to a private landfill out of County. With a new director on board this year, a position that we share with Portage County, we are hoping to re-establish more positive relations with municipalities, and also working out mutually beneficial arrangements with our "competitors".

Pricing is per Ton					Fees Collected
Year	Tipping Fee	Ringle Fee	DNR Fee	Total	Total
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	1,463,286
2007	22.950	2.250	3.800	29.00	1,252,554
2008	22.950	2.250	3.800	29.00	N/A



\* Increase in DNR surcharge to fund recycling program

\*\* Through 8/31/07

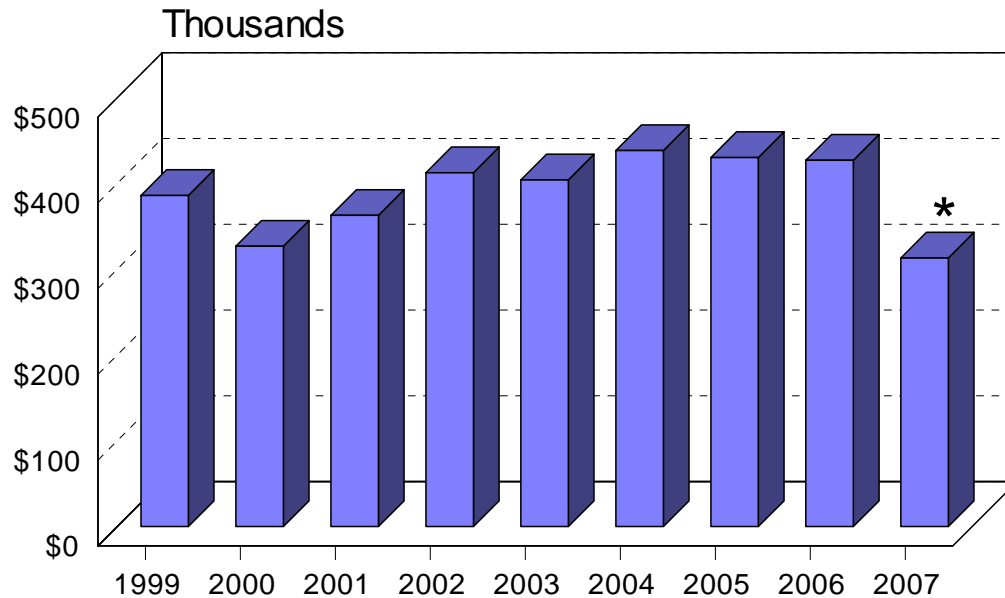


**CENTRAL WISCONSIN AIRPORT AND THE PASSENGER FACILITY CHARGE**

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. As of September 1, 2007, the PFC charge has been raised to \$4.50, which allows CWA to collect additional revenue for specific airport development projects. 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. In 2007 we negotiated an agreement that will allow CWA to move forward with a new midfield terminal project once the sources of funding have been identified and committed.

PFC Revenue	
1999	386,061
2000	326,925
2001	362,842
2002	412,605
2003	404,221
2004	438,414
2005	430,343
2006	427,056
2007	*313,163

\*Through 8/31/2007



## **MAJOR PROJECTS and INITIATIVES**

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

For the 2008 budget I am recommending we borrow short term to fund several County highway projects, land acquisition, infrastructure projects and the design phase of the UWMC Theater project. The borrowing will allow us to use our debt levy capacity which can only be used for debt payments. In 2008, we will be making debt service payments of \$3,250,000. There are other major CIP projects on the horizon that may require us to use our borrowing capacity including the UWMC theatre, jail project, and public safety communications system. The 2008 tax rate is down \$.06 cents on the operating side and \$.02 on the debt side.

### **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 continue to transport inmates to Shawano County. Having completed a major study of the jail in 2007, we will be reporting back to the County board at year end with recommendations on how we can deal with our growing jail population for the future. We have already made changes to current sentencing procedures in order to minimize the jail time served by our current jail population, developed a new procedure using “pre-charging” conferences to defer people from entering the court system, and we are working to expand use of the electronic monitoring program. We are also looking at some type of AODA (alcohol) treatment options, perhaps even using residential treatment. For 2008, we will be funding the SAFE program (for domestic violence offenders), and we are contributing funds to expand a local restorative justice program for juveniles and adults

### **51.42 SYSTEM AND NURSING HOME**

In 2007, we began implementation of the recommendations contained in a major study of the 51.42 system including the Nursing Home. While the study Task Force recommended that the County sell the 197 bed geriatric section of Mount view nursing home and keep the 123 bed specialty unit, the County Board decided to allow time for the new Nursing Administrator to demonstrate that the nursing home could be operated with a much lower subsidy. For 2008 the Nursing Home has reduced the “subsidy” requirement by \$2.7 million, and any decision on nursing home ownership has been postponed until August 2008. Also in 2008, with the appointment of a permanent CEO, it is expected that similar steps will need to be taken with the entire range of 51.42 services and programs. With the anticipated arrival of Family Care to Marathon County this process will become even more critical in the coming years.

### **RADIO TOWER AND COMMUNICATIONS SYSTEM**

By early 2008, we will be replacing the main communications tower on Rib Mountain as we have finalized 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, and will require the county to borrow funds. We are currently receiving federal matching funds to replace many of the radios in both the county and the municipalities. We have also notified the municipalities that the county will absorb the cost of replacing all radios required for the new system.

### **CENTRAL WISCONSIN AIRPORT TERMINAL EXPANSION**

We have agreed that the CWA Board should continue to move forward with plans to meet the expanding needs of the air traveler for the next 40 years, including the option of building a new terminal facility in the mid airfield site across from the current terminal. Formal funding agreements between both County Boards and the CWA Board are on file for 2008 and beyond.

### DAIRYLAND STATE ACADEMY

With the anticipated completion of a strategic and a fund-raising plan by year end, we are continuing to move forward with this project in partnership with the DSA board, NTC, UWMC, and UW River Falls. A capital contribution of \$1 million dollars has been requested for 2008, dependent on certain conditions being met, and these conditions are in a written resolution adopted by the County Board.

### HUMANE SOCIETY SHELTER

With groundbreaking finally happening mid 2007, this project is now expected to be completed in early spring of 2008. By contractual agreement, this will require a slight increase in their operating budget from the County (higher costs of running a much bigger facility).

### INTERNAL GRANT AND ORGANIZATIONAL CULTURE SURVEY

The County has developed a new initiative to create internal grants of up to \$250,000 a year to provide seed money for departments to create programming that can have a substantial impact on their clients. Grant applications were received from 9 departments/agencies and evaluated based on the stated outcomes of the program and how well the program objectives match the County's strategic plan. At this time there are 5 projects that we will fund through this process. Hopefully we can use this as an example to move towards performance budgeting, which asks "what services are provided, at what costs, and what impact did the client receive from the investment?" Details of the internal grant are on page A 24-25. Along with this initiative is a 5 year project to conduct organizational culture surveys in every department.

## **MAJOR CHANGES TO THE 2008 BUDGET**

The 2008 budget contains some significant changes in programs and services. Shown below are the major changes we have included in the budget for 2008, including the dollar figures changed, and the effect on the county tax rate for each change. (This is only a summary of some of the more significant changes, not a comprehensive list of every line item changed)

	<b><u>2008 \$ IMPACT</u></b>	<b><u>\$ LEVY/IMPACT</u></b>
Reductions to Social Services Youth Aid care days provided *	\$ (300,000)	(.03)
Additional cost to replace reduced funding in child support program	\$ 150,000	.02
Cost of Living Increases for 2008 (Est. levy impact only)	\$	500,000 .06
Health Insurance increases of 16% in 2007 (Est. levy impact only)	\$ 1,025,000	.11
Increase cost to transport and hold inmates due to jail overcrowding	\$ 65,000	.007
Proposed – 1 FTE Court Clerk position for Branch 6	\$ 50,585	.006
Proposed – 3 FTE Communications officers (Dispatchers)	\$ 180,000	.02
Proposed - .75 FTE attorney in D.A.'s office for adult restorative justice initiative	\$ 50,000	.006
Potential savings by restructuring courthouse security detail (to fund dispatchers)*	\$ (90,000)	(.01)
Additional cost to fully implement ADRC-CW contract	\$ 130,000	.015
Additional cost to fully fund SAFE program (domestic violence prevention)	\$ 22,000	.002
Expansion of juvenile "Restorative Justice" program for 17-19 year olds	\$ 22,000	.002
Eliminate one time transitional payment to fully fund Mount View Nursing Home*	\$(2,200,000)	(.25)
Additional \$500,000 reduction in Mount View Nursing Home budget*	\$ (500,000)	(.06)
Loss of sales tax due to State overpayments and corporate re-filings	\$ 192,000	.02
Internal grant programming	\$ 250,000	.03
Organizational Culture Survey	\$ 50,000	.006

\* indicates a budget reduction measure

**LOOKING TO THE FUTURE**

As we face the future, several trends continue to occur. 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. We are living in interesting times!

**BUDGET SUMMARY**

2008 Proposed Tax Rate:

Debt Service Levy =	\$ .35
Operating Levy =	5.00
Special Purpose Levy =	<u>.03**</u>
Total Levy =	\$5.38

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

2008 Final Tax Rate \$5.38

\*\* Bridge Aid

Note: 1¢ in 2008 levy = approximately \$89,435

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
2008 Tax Rate - \$5.38

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## **REVENUE ESTIMATES BY CATEGORY**

Taxes are budgeted at \$58,742,771, which includes sales tax, property taxes and forest crop taxes and makes up approximately 37% of all revenues. The total tax revenue is up only \$599,968 over 2007. The County has reduced the Sales tax revenue budget by \$1,217,017 over 2007. The County anticipates receiving less Sales tax revenues in 2008 as the State will start taking back a portion of the sales tax "overpayment" already described earlier in this document. Also in 2007, the County budgeted an additional \$2.2 million in sales tax revenue that helped the County fund the Mount View Nursing Home operations. As previously stated, in 2008 with a change in operations at the nursing home, that additional subsidy is no longer needed and the 2008 sales tax revenue estimate reflects that change in the nursing home budget. An Additional \$1.77 million is an increase in the property tax levy for 2008.

Intergovernmental grants and aids budgeted at \$34,818,105 or 22% of budgeted revenues, are down slightly from last year. In most areas the state has not increased the base allocation or grant dollars coming to the County to cover the cost of programming. The County has 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 federal grant revenues are down by \$855,667 or 33%. The primary reason for the decrease to this revenue category is the reduction in federal reimbursement for the child support program.

Intergovernmental charges for services are budgeted at \$22,155,881 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. Total state and federal charges for services are reduced by 1% over 2007 budget. The area of increase in the intergovernmental charges comes from the outside districts that we provide services to. The increase in this area is \$589,189 or 5.7%. This increase reflects an area of growth for regional partnerships and continued view to work cooperatively with the various regional levels of government (municipal and county).

Miscellaneous revenues at \$16,318,503 or 10% of the revenue budget consists mainly of interest income and the revenues for the Employee Benefit Insurance Fund. Revenues from the Employee Benefit Insurance Fund make up over 81% of the miscellaneous revenues category and are driven by the County's self-funded health insurance premiums. The health insurance premiums are up 16% in 2008 and the dental premiums increase is approximately 22% overall.

Public charges for services are budgeted at \$9,987,034 or 6% of the revenue budget. Register of Deeds, CPZ, 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 2007.

Fines, Forfeitures, Licenses and Permits account for less than 1% of the revenue budget which is \$1,091,660. This category includes fees for regulatory services and court fees.

The last category of revenues includes Other Financing Sources with amounts to \$15,147,151 or 10% of the total budgeted revenues. These are funding sources for a particular activity other than typical revenue sources. Examples of these revenues would include prior

year earned revenues, capitalized interest or an application of fund balances or cash from a bond issue.

In summary, taxes, public charges for services, intergovernmental charges for services and miscellaneous revenues are up slightly over 2007. The largest decrease is in Other Financing Sources which is a function of the use of non-typical revenues sources to fund program areas or capital projects. Intergovernmental grants and aids are also down from 2007 which shows the start of a trend that concerns the County. The state and federal funding to pay for mandated programs is not covering the costs to maintain these programs. This means that county funding and other alternatives must pay to maintain these required programs.

## **2008 BUDGET ASSUMPTIONS**

The Finance and Property Committee discussed the following broad assumptions which establish a basic foundation for building the 2008 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 2008 Budget:

- The Finance Committee proposed reducing the levy rate to \$5.38 per thousand of valuation. This is a 1.5% decrease from the \$5.46 rate for 2007 and a decrease of 13% from the \$6.21 tax rate that was in effect for 1995-2001. The 2008 proposed \$5.38 levy rate is the lowest tax rate in the past 18 years.
- The budget is presented using an estimated 3% increase in net new construction to cover the increase in County operations. If the County's net new construction increases over the estimated 3%, the Finance Committee will consider the use of any additional funding to maintain programs at current service levels, fully fund Marathon County's portion of the ADRC-CW, provide additional justice alternatives and develop an internal grant program that develops program that has measurable outcomes based on the County's strategic objectives and fund additional Sheriff dispatcher staff.
- The County waited for the passage of the State's budget until the end of October. The County Finance Committee approved a 2008 budget with the tax levy increase based on the Net New Construction for the county of 3.514%. While waiting to see what the actual levy limits and funding from the state was; we created several versions of the 2008 County Budget. Each version of the budget has a state imposed levy freeze on local governments. This freeze, which was 3.86% for 2008, adds another level of property tax levy caps on the County when completing its 2008 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 2008 to be \$44,745,527. This is the amount that the Finance Committee approved on Monday, October 22, 2007 and forwarded to the County Board for deliberation on Thursday, November 15. At this time we are still waiting for the State Legislature and governor to approve the state budget and provide the final guidance and what the levy limits will be for the 2008 and 2009 county budgets. 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 \$2.61 million for 2008 CIP projects including several large County highway projects. This allows the County to exceed the levy cap in 2008 for debt service payments made in 2008 and beyond. It is estimated that based on this authorization, the County will exceed the cap by \$3,500,000 in 2008.
- In regards to Personnel Services, the cost of living increase for wages and salaries is estimated at 2.5%. The premium increase for health insurance is 16% and dental insurance is 22%. These increases may make it difficult to achieve a \$5.38 tax rate especially with a 3% increase in valuation.
- Because the State's has just recently passed its own budget, it has been very difficult to create a budget that balances state/federal revenues, county tax levy and assure that we have funded 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 2008. 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.



- In order to maintain current operating programs, we are looking at ways to make our departments more efficient with the use of technology, reorganization of programs, developing regional organizations and shifting funding to meet top priorities. The 2008 budget adds three (3) additional dispatchers to the Sheriff's department. With the additional staff the County can open an additional frequency for the 911 system to take calls within the metro area. The addition of the dispatchers, a promise to fully fund the ADRC-CW and the child support program, creating a new internal grant program and completing County-wide organizational surveys, the County will look to adding an additional \$0.91 in tax levy to offset the cost of these programs.
- Based on the 2008 CIP plan, the County will borrow up to \$2.6 million on a two year note to finance 2008 County Highway and infrastructure projects. The \$3.1 million levy used to fund the 2008 debt service requirements will be same as the debt levy budgeted in 2007. The following chart illustrates the planned borrowing and payments (principal and interest) for the next several years:

<b>CIP Project Year</b>	<b>Debt Service Payment 2008</b>	<b>Debt Service Payment 2009</b>	<b>Debt Service Payment 2010</b>	<b>Debt Service Payment 2011</b>	<b>Total Debt Payments per Borrowing (principal and interest)</b>
\$ 3,590,000 2007 CIP	\$1,115,000				\$3,660,000*
\$ 2,610,000 2008 CIP	\$1,983,000	\$577,000			\$2,560,000
\$ 7,800,000 2009 CIP		\$2,673,000	\$2,455,000	\$2,997,000	\$8,125,000
\$20,000,000 2010 Jail			\$1,500,000	\$1,500,000	\$29,950,000 GO Bond-20 Years
<b>Total Annual Debt Service Payments</b>	<b>\$3,098,000</b>	<b>\$3,250,000</b>	<b>\$3,955,000</b>	<b>\$4,497,000</b>	

\*The chart does not show the 2007 debt service payment for the 2007A of \$2,545,000

- The Capital Improvement Fund increased \$1.1 million in fund balance appropriations that can be applied to capital projects for 2008. The CIP fund will be used for a wide variety of projects including the County capital contribution of \$1 million dollars for the new Dairyland State Academy (DSA). DSA is a new agricultural education facility that is created between the UWMC, NTC and UW River Falls. The school will have a teaching farm and comprehensive curriculum for agricultural studies. The CIP will be used in conjunction with property tax levy funds to continue to improve the County roadway infrastructure by funding several highway projects in the northern portion of the Wausau area.

## 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.

Marathon County has continued to work on setting its county priorities. The County has established the County Vision, Mission and Core Values that are the underlying framework for developing County organizational excellence. Throughout this process the County has revised its 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 and 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 responsibly 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

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

In conjunction with comprehensive planning, the County has developed core strategies that create the context for the County's long range organizational planning. The objectives of this program were to develop broad goals and identifying the services that are needed to accomplish these goals. We continue to look for ways create an insightful decision- making process for allocating resources and setting priorities and direction. In order to bring these strategies to life the County Board created a Plan of Activities that will allow the County to implement the core strategies listed below:

#### **Marathon County Core Strategies**

- 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.

#### **Proposed Marathon County Plan of Activities by Core Strategy**

FY 2006-2008

(Identified through the December Board retreat discussion)

*(Additional Items Identified by Administration)*

**Core Strategy #1.** *Develop and implement organizational restructuring and processes for continuous improvement that enhances operational efficiency, improves customer service and service effectiveness, as measured by program outcomes for key customers.*

1. Implement a customer satisfaction survey(s) which measures and monitors customer satisfaction with County services.
2. Restructure the County Board organization in order to foster successful accomplishment of the strategic initiatives.
3. Restructure the County operational units to be consistent with fostering effective and efficient services.
4. Establish a specific goal(s) for each department, to include predetermined measurable (expected) outcomes based upon normative data, and monitor outcomes with appropriate regularity.
5. Develop a set of (high level) key reports (a dashboard) germane to measuring the accomplishment of the County's strategic vision and continuously and appropriately monitor the same.

**Core Strategy #II.** *Establish and continually re-evaluate service priorities. 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.*

1. Develop and implement a process which uses stakeholder focused criteria to identify the least effective (10% of) programs and services provided by the County, and propose approaches to improve and/or discontinue each.
2. Increase organizational productivity (by 2%) based upon a predetermined criteria e.g., cost per unit of service, FTE. recidivism.
3. Design and implement a public input system which increases community involvement in County Government.
4. Conduct (a minimum of six annually) educational sessions for the Board to develop a better understanding of future challenges and effective governance.
5. Complete a study to determine the most effective means of approaching future criminal justice issues.
6. Conduct NCHCF study to determine the most viable options for the County to move forward with policy decisions related to elderly and individuals with disabilities.

**Core Strategy #III.** *Through leadership, infrastructure and resources, aggressively develop economic opportunities which provide for a strong economic base, balanced with protection of the environment and quality of life issues.*

1. Through county board reorganization, structure a county board committee(s) with the responsibility for the development and leadership of the county's economic development strategies
2. Complete a futuristic infrastructure needs analysis for Marathon County and the region as a precursor to establishing future economic development initiatives by the County.
3. Participate in and support the regional planning organization(s) implementation of the County's strategic partnership initiatives.
4. Building upon the counties historically strong agriculture economy, foster the development of agriculture initiatives e.g. the Dairyland State Academy and work in partnership with other community organizations to encourage agriculture development.
5. Research and develop model ordinances and other tools to help communities be successful in implementing the land use element of their respective comprehensive plans.
6. Continue to work with our municipalities to assist them in developing policies and practices that are consistent with and support respective visions of the future.
7. Analyze implications, and initiate actions to retain the viability of the Central Wisconsin Airport.
8. Develop a long term facilities' plan for the UWMC.

**Core Strategy #IV.** *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.*

1. Complete the implementation of a regional ADRC.
2. Propose a regional long term care CMO (Community Care of Central Wisconsin) initiative in cooperation with Portage and Wood Counties.
3. Lead a regional information/ communications system development initiative e.g., emergency services.
4. Partner with North Central Regional Planning to formulate proposals to regionalize appropriate initiatives.
5. Develop a consumer (citizen) focused County website.
6. Develop and implement an improved public information/ media relations program.
7. Establish a series of public presentations to the community fostering communications about the County's mission, vision, and accomplishment of the same, engaging the County Board membership in these activities.

**Core Strategy #V.** *Attract, develop and retain staff capable of the leadership and vision necessary to provide excellent services. Educate and encourage public involvement in County Government, while developing the governance skills of elected officials.*

1. Provide governance education sessions for the County Board.
2. Craft and implement staff development policies and practices focused on the successful completion of the core strategies.
3. Develop an improved Board and employee orientation process/ program.
4. Implement an ongoing employee satisfaction survey process focused on engaging the employee as a means to make Marathon County a preferred employer.
5. Develop a leadership succession plan for Administration.
6. Conduct an organization-wide communications/in-service initiative to incorporate an understanding of the mission, vision and core strategies in the daily work of every employee.
7. Study a compensation philosophy/plan which links compensation to employee performance.
8. Design and promote leadership development opportunities for the board and administration.

**INTERNAL GRANT PROGRAM**-Starting with the 2008 budget, one innovative way that we have tried to tie the strategic objectives to the budget was to implement an internal grant program. County departments and related agencies could apply for a one year grant (with the possibility of up to three years' funding) to create programs that further the county's core strategies. The grant application required the department to establish measurable outcomes to monitor the effectiveness of the program. A review team comprised of two County Board members, the Finance Director and the Deputy County Administrator considered all of the submissions for internal grants in 2008 and established these priorities for funding:

1. Request of the Juvenile Justice Task Force for a **report center as a sanction option and an education program designed to replace aggression and anti-social behavior with positive alternatives.** (\$120,000)
- 2T. Request of the Health Department for a project which will provide **individual and community education about lead paint hazards and low interest loans for homeowners and landlords to fund lead hazard reduction work.** (\$66,500)
- 2T. Request of North Central Community Action Program for a **single parent self-sufficiency pilot program** which will help single parent head of households with educational expenses, provide financial assistance with rent payments while they pursue classroom education, and deliver assistance with supportive services such as transportation, work attire, and case management designed to identify and reduce other barriers to movement out of poverty. (\$50,000)
4. Request of County Administration to fund an educational forum open to all local elected officials in Marathon County on an **innovative methodology to increase public participation in establishing the priorities of government** which can be used in making budget and other policy decisions. (\$5,000)

After further review of the District Attorney's Community Conferencing Committee Program by the Marathon County Finance Committee, this program was added to the list of recommended internal grants for 2008. The Community Conferencing Committee Program is described as follows:

5. Request of the District Attorney's office to create a Community Conferencing Program which is intended for non-violent offenders that have taken ownership of their wrongdoing. This program will fund a part-time assistant District Attorney that will work in coordination with the Diversion Coordinator, victim/witness staff and community volunteers who will serve as members of the conference committee. Community representatives present during the conference will have a part in the restoration of the victim and the accountability of the offender. **Victims and offenders will have the opportunity to discuss appropriate consequences for the offender's actions and methods to make the victim whole,** including recovery of financial loss. (\$50,000)

Additional innovative proposals were received from The Women's Community, Northwoods Alliance for Children and Families, Employee Resources, Diversity Affairs Office and UW Extension Office and all were determined to have merit. However, none of those projects ranked high enough based on the analysis of the review team to be recommended for funding in 2008.

The charge of the review team was to make a recommendation to the County Administrator for incorporation into his budget submission. Once the Administrator's budget is submitted to the Finance Committee and County Board they may choose to accept the recommendations of the review team in whole or part or to reopen the process to review all of the proposals again.

**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 2006, we established baselines and gathered data for program measurement plans. The first trial of these measurement efforts are incorporated into the 2007 budget. In 2008 we continue to refine our measurement plans and report outcomes for the various programs. Through this process we have learned what works and does not for our programs. The logic model and associated measurement plan is a good way, using a linear format, to communicate to stakeholders the inputs, activities, outputs and outcomes of each program; the measurement plan provides data on the performance of each program in relationship to its intended outcomes. We look forward to continuing the process of providing high value services that enhance the health and safety, protect the environment and offer cultural, recreational and economic opportunities for the residents of Marathon County.

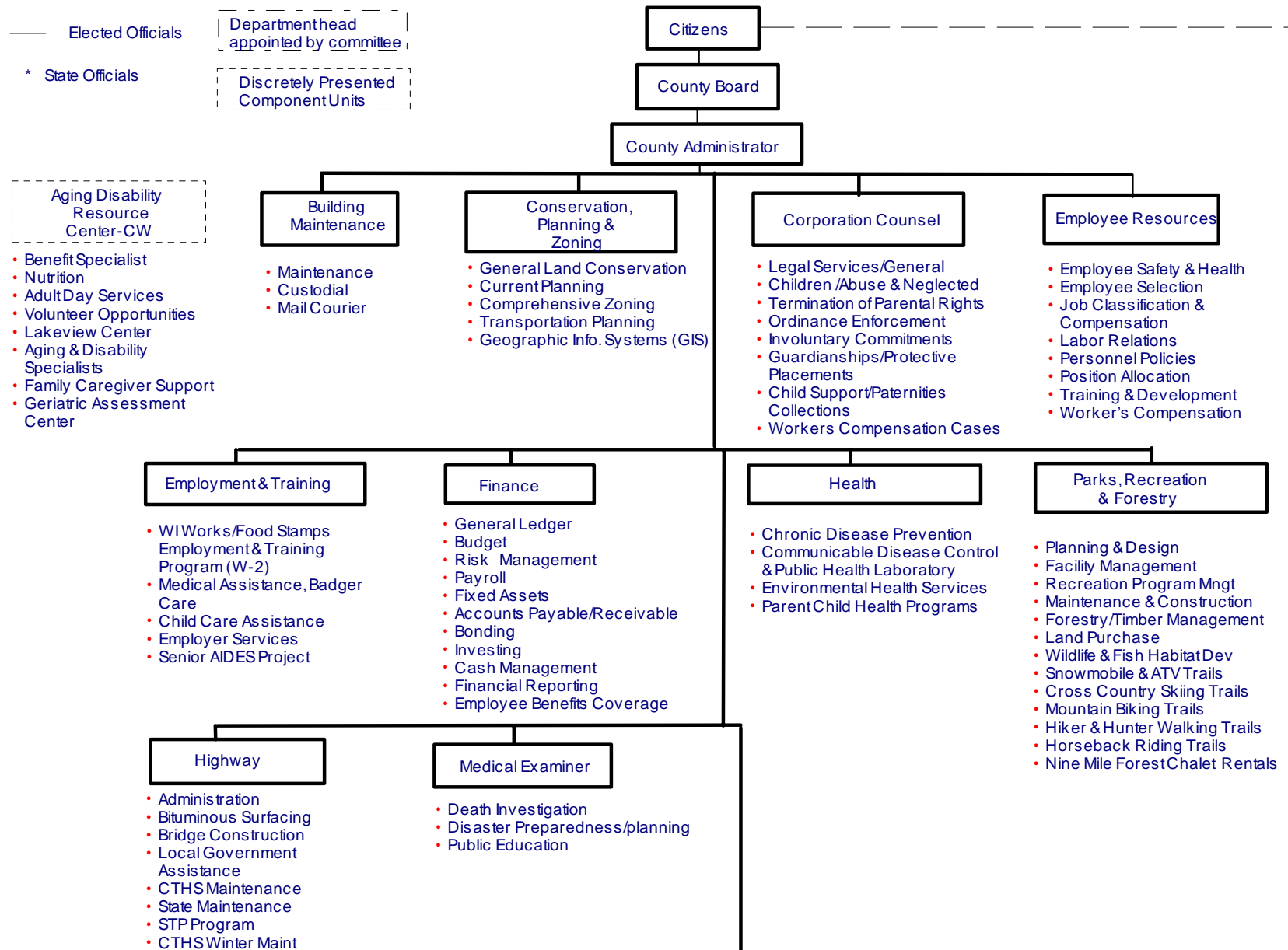
## ORGANIZATION

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

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

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

See chart below.





Central Wisconsin Airport

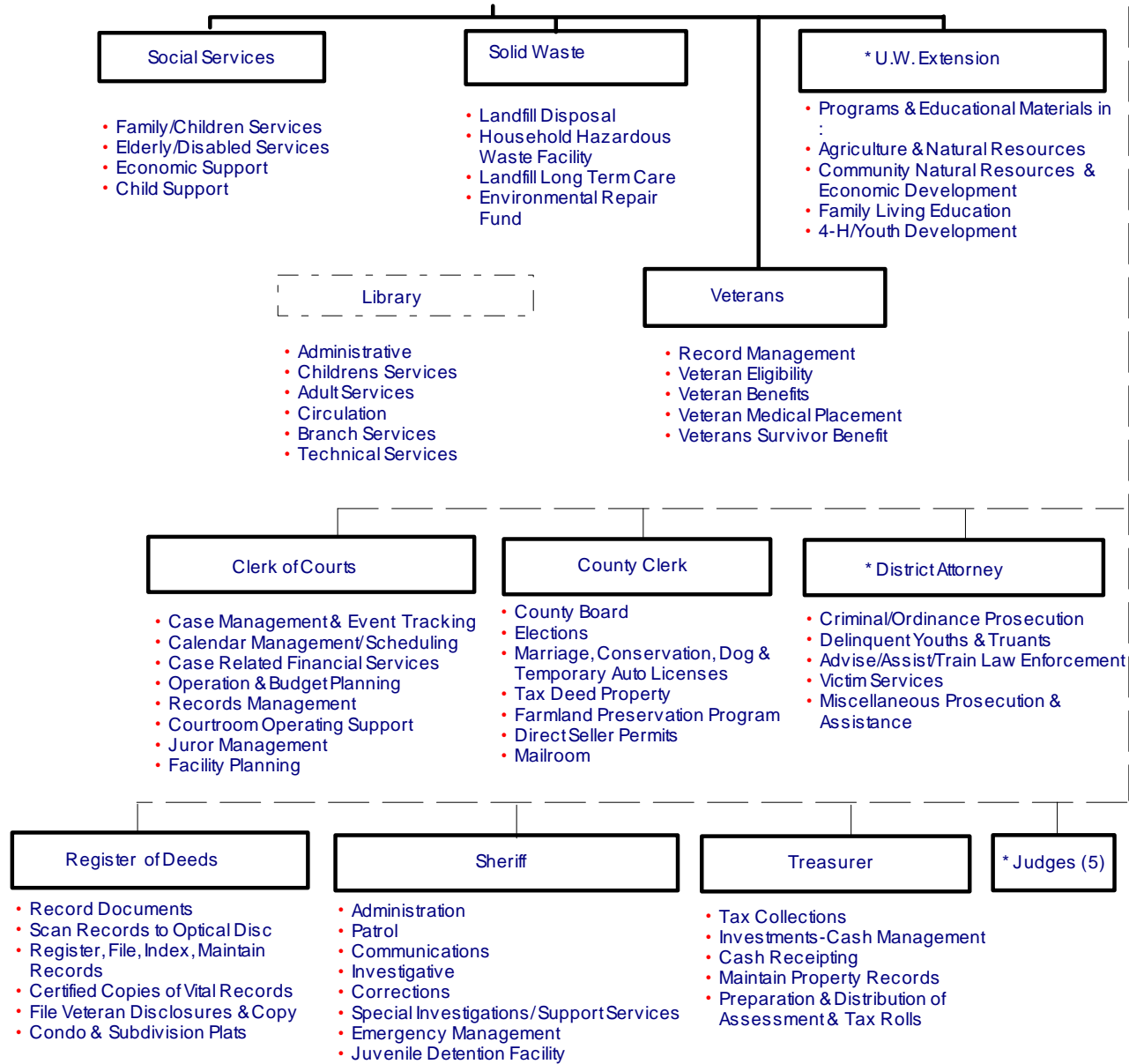
- Terminal Operations
- Airfield Operations
- Safety & Security Programs
- Air Traffic Control & Landing Air Operation & Maintenance
- Tenant Leasing
- Education Programs

Health Care Center

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

Special Education

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



## BUDGET AND FINANCIAL POLICIES AND HIGHLIGHTS

### EXPLANATION OF BUDGET PRESENTATIONS

The 2008 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 2005 through the 2008 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.

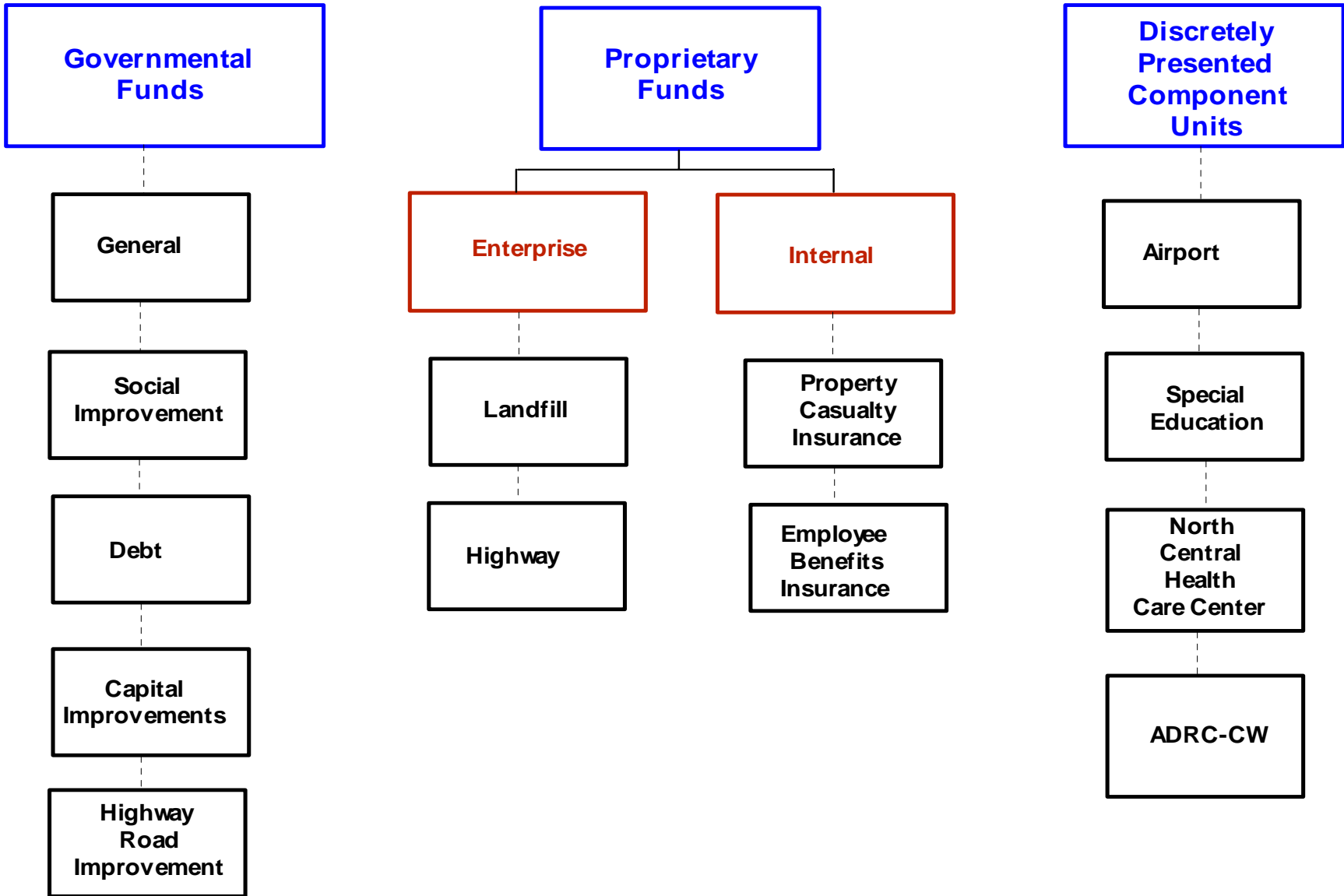
The Central Wisconsin Airport Board is jointly made up of members from both Portage County and Marathon County. They pass and approve the airport budget and it is presented to the County Administrator and Finance Director for inclusion in the larger County budget. The Central Wisconsin Airport provides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

## 2007

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 2008 budget requests to the County Administrator.

### August & September

Department heads meet with the County Administrator and the Finance Director to balance their respective 2008 budgets.

### October

October 1 & 15, 2007

The Finance Committee reviews the County Administrator's 2008 proposed budget.

October 22, 2007

The County Administrator in conjunction with the Finance Committee submits to the County Board of Supervisors a proposed budget for the 2008 fiscal year commencing the following January 1.

### November

November 13, 2007

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

November 15, 2007

The second Thursday in November the County Board of Supervisors adopts the 2008 budget for all funds.

## 2007

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

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

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

## **EXPLANATION OF BUDGETARY BASIS**

Basis of accounting refers to the point in time at which revenues and expenditures/expense are recognized in the accounts and reported in the financial statements. Measurement focus is the process that determines what assets/liabilities will be presented in the financial statements and whether the data is reported on the flow of financial resources (revenue/expenditure) or flow of economic resources (revenue/expense) basis.

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

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

1. Long-term debt principal repayments are budgeted on a cash basis.
2. Capital outlay items, excluding depreciation, are budgeted on a cash basis.
3. Depreciation is not a budgeted item.

Expenditures cannot legally exceed appropriations at the agency level and all unexpended appropriations lapse at year end. Exceptions to this exist for capital projects near completion, special revenue funds, grants operating on other than a calendar year basis, encumbrances and selected accounts within the General Fund which are reappropriated in the following year's budget. The County Board, by resolution, gave the Finance and Property Committee authorization to carry forward prior year's unexpended appropriations of the ensuing year.



## **PROCEDURE FOR AMENDING COUNTY BUDGETS**

Following the adoption of the annual budget, intra-budget transfers and supplemental appropriations are made based on the following:

1. The annual County budget is adopted at the cost center on departmental level and controlled at the appropriation unit level (normally this equated to a category).
2. Supplemental appropriations may be made from the Contingent Fund by the Finance Committee upon approval by the County Board.
3. Transfers between appropriation units may be made by the Finance Committee up to 10% of any agency's budget. The Finance Committee is authorized to transfer budget amounts between and within departments; however, any revisions that alter total appropriations must go to County Board for approval.
4. All other budget changes, including contingent fund transfers, require two-thirds approval by the County Board.
5. Budgets that are increased or decreased due to state or federal grants are approved by the Finance Committee.

## **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.

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.

## **NON-MAJOR GOVERNMENTAL FUNDS**

The County reports the following non-major governmental funds:

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.

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  
2008 ADOPTED BUDGET**

	General Fund	Social Improvement	Debt Service	Capital Improvements	Highway Road Improvement	Enterprise	Internal	Discretely Presented Component Units	Agency Fund	All Funds
<b>Beginning Fund Equity Expected 12/31/07</b>	36,563,133	1,109,975	387,026	1,881,672	-	41,787,111	9,947,144	35,248,368	165	126,924,594
<b>Revenues</b>										
Taxes	39,184,675	7,957,061	3,098,111	93,500		8,409,424				58,742,771
Intergovernmental Grants & Aid	10,773,232	15,922,735				3,659,000		1,036,478	3,426,660	34,818,105
Licenses & Permits	258,660					9,000				267,660
Fines Forfeits & Penalties	824,000									824,000
Public Charges for Services	4,260,662	692,800	50,000			2,130,200	23,000	2,719,900	110,472	9,987,034
Intergovernmental Charges for Service	1,007,469					16,813,538	731,961	2,841,826	761,087	22,155,881
Miscellaneous Revenue	1,244,342	381,032		141,891		866,100	12,961,952	242,586	480,600	16,318,503
Other Financing Sources	144,332	136,233		5,268,588			5,000	425,845	318,300	6,298,298
<b>Revenue Subtotal</b>	<b>57,697,372</b>	<b>25,089,861</b>	<b>3,148,111</b>	<b>5,503,979</b>	<b>-</b>	<b>31,887,262</b>	<b>13,721,913</b>	<b>7,266,635</b>	<b>5,097,119</b>	<b>149,412,252</b>
<b>Fund balance applied</b>	<b>5,621,306</b>	<b>1,015,842</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,571,000</b>	<b>91,527</b>	<b>549,178</b>	<b>0</b>	<b>8,848,853</b>
<b>Total Sources</b>	<b>63,318,678</b>	<b>26,105,703</b>	<b>3,148,111</b>	<b>5,503,979</b>	<b>-</b>	<b>33,458,262</b>	<b>13,813,440</b>	<b>7,815,813</b>	<b>5,097,119</b>	<b>158,261,105</b>
<b>Expenditures</b>										
Personal Services	\$ 32,112,837	9,917,907				12,254,488	260,780	4,268,856	3,077,084	61,891,952
Contractual Services	8,330,821	1,206,561		100,000		1,742,080	569,000	1,439,199	1,063,986	14,451,647
Supplies & Expense	2,959,164	317,372				2,870,800	54,500	607,602	378,914	7,188,352
Building Materials	141,850					8,520,477		21,800		8,684,127
Fixed Charges	730,913	377,556				5,485,396	12,924,160	67,750	261,081	19,846,856
Debt Service			3,148,111					486,803		3,634,914
Grants, Contributions & Other	11,630,968	13,264,565		1,000,000		95,000			84,734	26,075,267
Capital Outlay	1,846,046	1,021,742		4,035,300		2,273,000		374,625	62,000	9,612,713
Other Financing Uses	5,566,079			368,679		217,021	5,000	549,178	169,320	6,875,277
<b>Expenditure Subtotal</b>	<b>\$ 63,318,678</b>	<b>26,105,703</b>	<b>3,148,111</b>	<b>5,503,979</b>	<b>-</b>	<b>33,458,262</b>	<b>13,813,440</b>	<b>7,815,813</b>	<b>5,097,119</b>	<b>158,261,105</b>
<b>Total Uses</b>	<b>\$ 63,318,678</b>	<b>26,105,703</b>	<b>3,148,111</b>	<b>5,503,979</b>	<b>-</b>	<b>33,458,262</b>	<b>13,813,440</b>	<b>7,815,813</b>	<b>5,097,119</b>	<b>158,261,105</b>
<b>Ending Fund Equity Expected 12/31/08</b>	<b>\$ 30,941,827</b>	<b>94,133</b>	<b>387,026</b>	<b>1,881,672</b>	<b>-</b>	<b>40,216,111</b>	<b>9,855,617</b>	<b>34,699,190</b>	<b>165</b>	<b>118,075,741</b>

- Major changes in fund balance, which is the difference between the fund assets and fund liabilities for the governmental funds, is primarily due to the application of prior year fund balance to finance 2008 Capital Projects. \$4.3 million of the general fund balance and \$900 thousand of the social improvement fund balance are financing the 2008 CIP projects as described in Section J of this budget. The additional allocation in the highway fund is to complete the remaining sections of the projects that we anticipated finishing in 2007 but will not be completed until 2008.

## 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**  
**2006 EXISTING, 2007 EXPECTED AND 2008 PROPOSED FUND EQUITY**  
**AS A RESULT OF EXPECTED AND PROPOSED FINANCIAL OPERATIONS**

FUND#	FUND NAME	FUND EQUITY 12/31/2006	2007 EXPENDITURES & OTHER FINANCING USES	2007 REVENUES & OTHER FINANCING SOURCES	FUND EQUITY EXPECTED 12/31/2007	2008 EXPENDITURES & OTHER FINANCING USES	2008 REVENUES & OTHER FINANCING SOURCES	PROPOSED 12/31/2008 FUND EQUITY
100	<b>GENERAL FUND</b>	38,873,175	64,447,781	62,137,739	36,563,133	62,875,695	57,254,389	30,941,827
	<b>SPECIAL REVENUE FUNDS</b>							
175	Social Improvement	1,905,963	26,278,747	25,482,759	1,109,975	26,105,703	25,089,861	94,133
500	<b>DEBT SERVICE FUND</b>	387,026	3,298,800	3,298,800	387,026	3,148,111	3,148,111	387,026
	<b>CAPITAL PROJECT FUNDS</b>							
600	Capital Improvements	13,891,130	18,419,881	6,410,423	1,881,672	5,503,979	5,503,979	1,881,672
802	Highway Road Improvement Fund	638,939	1,416,712	777,773	0	0	0	0
	<b>ENTERPRISE FUND</b>							
750	Solid Waste	13,445,076	5,097,619	3,188,280	11,535,737	3,723,800	2,452,800	10,264,737
800	Highway	29,319,005	29,077,941	30,010,310	30,251,374	29,734,462	29,419,462	29,936,374
	<b>INTERNAL FUNDS</b>							
850	Insurance	3,578,241	825,446	1,043,657	3,796,452	897,211	897,211	3,796,452
875	Employee Benefits	7,651,224	12,079,820	10,579,288	6,150,692	12,916,229	12,824,702	6,059,165
	<b>DISCRETELY PRESENTED COMPONENT UNIT</b>							
700	Central Wisconsin Airport	34,485,797	3,677,273	3,314,705	34,123,229	3,694,923	3,145,745	33,574,051
945	Special Education	1,212,449	3,957,128	3,811,298	1,125,139	4,120,890	4,120,890	1,125,139
	<b>AGENCY FUND</b>							
960	ARDC -CW	0	4,956,012	4,956,177	165	5,097,119	5,097,119	165

## **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-70-07**  
**Budget and Property Tax Levy Resolution**

**WHEREAS**, the Wisconsin Department of Revenue delivers the Statistical Report on Equalized Value of Marathon County for 2007 and the Marathon County Board of Supervisors accepted the report on Thursday, November 15, 2007 which sets the Equalized Value of Marathon County for taxing purposes at \$8,943,537,550; 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 2008 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 2008 budget for the fiscal year beginning January 1, 2008:

<u>Budget Changes to Tax Levy</u>	<u>Original</u>	<u>Tax Levy Will Be</u>	<u>Tax Rate Change</u>	<u>Change</u>
I. Operating Levy	44,593,638	44,745,527	151,889	.02
II. Special Purpose Levy	250,000	250,000	0	0
III. Debt Levy	3,250,000	3,098,111	(151,889)	(.02)
 <u>Budget Changes to Capital Improvement Plan</u>	 5,026,800	 5,120,300	 93,500	 .01

Budget Changes from Separate Resolutions

Decrease the 2008 debt service by \$151,889-2008A debt service payment account 514 812 9 6110 debt principal  
 Decrease 2008 debt service property tax revenues by \$151,889 general property taxes account 514 812 8 1110  
 Increase general fund property tax levy by \$151,889 general property taxes account 101 140 8 1110  
 Decrease general fund interest income by \$151,889 in account 101 140 8 8110  
 Increase expenditures in the 2008 Capital Improvement Budget by \$93,500 for trail portion of the Sunny Vale park Campground project in account 608 916 9 8290  
 Increase 2008 property tax levy revenues in the Capital Improvement Fund by adding the sum of \$93,500 to account 608 916 8 1110 Capital Improvements 2008 general property taxes  
 Decrease property tax levy revenue in General Fund by \$93,500 in account 101 140 8 1110 general property taxes  
 Increase General Fund interest income by \$93,500 in account 101 140 8 8110 interest income  
 Increase \$222,927 to 101 223 9 1210 Traffic Patrol-Sheriff Wages-Permanent-Regular  
 Increase \$3,000 to 101 223 9 3460 to Traffic Patrol-Sheriff-Clothing/Uniform,  
 Increase \$2,211 to 101 223 9 5122 to Traffic Patrol-Sheriff-Insurance,  
 Increase \$23,958 to 101 223 9 3510 Traffic Patrol-Sheriff-gasoline/maintenance  
 Increase \$140,887 to Traffic Patrol-Sheriff capital/automotive equipment  
 Increase \$382,983 to 101 140 8 1200 County Treasurer-sales tax revenue

Budget Changes to Non-tax Levy Department

Special Education (School fiscal period July 1, 2007 through June 30, 2008)

Revenues	- 0 -	4,120,890	None	None
Expenditures	- 0 -	4,120,890	None	None

**AND, BE IT FURTHER RESOLVED** that the Marathon County Board of Supervisors does hereby adopt the 2008 Marathon County Budget of **\$158,261,105** 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 \$48,093,638 in support of the 2008 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 **Chapter 45** 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 \$3,445,886 for County library operations budget and \$363,336 for County library building maintenance tax as set forth in Wis. Statute 43.64(1) to be levied against the taxable property of Marathon County, excepting the Cities of Abbotsford, Colby, Marshfield and the Town of McMillan.

**BE IT FURTHER RESOLVED AND UNDERSTOOD** that the budget includes an appropriation of \$9,147,671 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 15, 2007.

**FINANCE AND PROPERTY COMMITTEE**

_____	_____
_____	_____
_____	_____
_____	_____
_____	

Fiscal Impact: This sets the 2008 Budget.

**MARATHON COUNTY  
2007-2008  
REVENUE BUDGET SUMMARY BY FUND/  
DISCRETELY PRESENTED COMPONENT UNITS**

2006 Actual	Excluding Tax Levy			2007 Tax Levy	Fund	Excluding Tax Levy			2008 Tax Levy	Tax Levy Percent Increase (Decrease)	Tax Levy Dollar Increase (Decrease)
	2007 Adopted	2007 Modified	2007 Estimate			2008 Requested	2008 Recommended	2008 Adopted			
\$ 59,878,542	34,955,537	38,281,970	40,952,846	27,523,415	General	\$ 35,301,294	34,458,542	34,783,136	28,535,542	3.68%	\$ 1,012,127
25,963,498	18,325,185	18,387,576	19,016,033	7,302,724	Social Improvement	17,950,031	18,148,642	18,148,642	7,957,061	8.96%	654,337
2,951,211	65,000	313,180	140,000	3,248,800	Debt	50,000	50,000	50,000	3,098,111	-4.64%	(150,689)
13,533,855	5,145,962	21,033,783	19,556,087	-	Capital Improvements	5,410,479	5,410,479	5,410,479	93,500	0.00%	93,500
2,827,720	4,889,849	4,889,849	5,697,619	-	Solid Waste	3,723,800	3,723,800	3,723,800	-	0.00%	-
20,035,258	20,718,033	20,718,033	21,758,301	8,252,009	County Highway	21,025,038	21,340,038	21,325,038	8,409,424	1.91%	157,415
862,588	2,550,000	7,670,000	2,566,712	-	Highway Road Improvement	-	-	-	-	0.00%	-
1,054,159	825,446	825,446	1,043,657	-	Property & Casualty	855,711	897,211	897,211	-	0.00%	-
10,638,732	12,079,820	12,079,820	10,670,815	-	Employee Benefits Insurance	12,917,229	12,916,229	12,916,229	-	0.00%	-
					<b>Discretely Presented Component Units</b>						
4,767,179	3,682,273	3,368,273	3,879,133	-	Central Wisconsin Airport	3,694,923	3,694,923	3,694,923	-	0.00%	-
3,662,612	4,059,481	4,059,481	3,811,298	-	Special Education	4,120,890	4,120,890	4,120,890	-	0.00%	-
					<b>Agency Fund</b>						
-	4,945,851	5,446,557	4,956,177	-	ADRC - CW	5,097,119	5,097,119	5,097,119	-	0.00%	-
<b>\$ 146,175,354</b>	<b>112,242,437</b>	<b>137,073,968</b>	<b>134,048,678</b>	<b>46,326,948</b>	<b>GRAND TOTAL</b>	<b>\$ 110,146,514</b>	<b>109,857,873</b>	<b>110,167,467</b>	<b>48,093,638</b>	<b>3.81%</b>	<b>\$ 1,766,690</b>

**MARATHON COUNTY  
2008  
REVENUE BUDGET CATEGORY BY FUND/  
DISCRETELY PRESENTED COMPONENT UNITS**

<b>Fund</b>	<b>Taxes</b>	<b>Intergov't Grants &amp; Aid</b>	<b>Licenses &amp; permits</b>	<b>Fines &amp; Forfeits &amp; Penalties</b>	<b>Public Charges for Services</b>	<b>Intergov't Charges for services</b>	<b>Miscellaneous Revenue</b>	<b>Other Financing Sources</b>	<b>Total Adopted Budget</b>
General	\$ 39,184,675	10,773,232	258,660	824,000	4,260,662	1,007,469	1,244,342	5,765,638	63,318,678
Social Improvement	7,957,061	15,922,735	-	-	692,800	-	381,032	1,152,075	26,105,703
Debt	3,098,111	-	-	-	50,000	-	-	-	3,148,111
Capital Improvements	93,500	-	-	-	-	-	141,891	5,268,588	5,503,979
Solid Waste	-	31,000	-	-	2,130,200	-	291,600	1,271,000	3,723,800
County Highway	8,409,424	3,628,000	9,000	-	-	16,813,538	574,500	300,000	29,734,462
Highway Road Improvement	-	-	-	-	-	-	-	-	-
Property & Casualty	-	-	-	-	-	731,961	165,250	-	897,211
Employee Benefits Insurance	-	-	-	-	23,000	-	12,796,702	96,527	12,916,229
<b>Discretely Presented Component Units</b>									
Central Wisconsin Airport	-	-	-	-	2,719,900	-	-	975,023	3,694,923
Special Education	-	1,036,478	-	-	-	2,841,826	242,586	-	4,120,890
<b>Agency Fund</b>									
ADRC - CW	-	3,426,660	-	-	110,472	761,087	480,600	318,300	5,097,119
<b>TOTAL</b>	<b>\$ 58,742,771</b>	<b>34,818,105</b>	<b>267,660</b>	<b>824,000</b>	<b>9,987,034</b>	<b>22,155,881</b>	<b>16,318,503</b>	<b>15,147,151</b>	<b>158,261,105</b>

**MARATHON COUNTY**  
**2008**  
**REVENUE BUDGET SUMMARY BY FUND AND DEPARTMENT/**  
**DISCRETELY PRESENTED COMPONENT UNITS**

<b>Department</b>	<b>General</b>	<b>Social Improvement</b>	<b>Debt</b>	<b>Capital Improvements</b>	<b>Solid Waste</b>	<b>Highway Road Improvement</b>	<b>County Highway</b>	<b>Property &amp; Casualty Insurance</b>	<b>Employee Benefit Insuranc</b>	<b>Central Wisconsin Airport</b>	<b>Special Education</b>	<b>ADRC-CW</b>	<b>TOTAL</b>
Administrator	\$ 518,022												518,022
Aging & Disability Resource Center		391,297										5,097,119	5,488,416
Building Maintenance	37,377												37,377
Capital Improvements	4,383,079			235,391									4,618,470
Clerk of Courts	1,871,800												1,871,800
Conservation, Planning & Zoning	3,162,347												3,162,347
Contingency													-
Corporation Counsel	237,196												237,196
County Board													-
County Clerk	311,925												311,925
Debt Service			3,148,111										3,148,111
District Attorney	323,110												323,110
Employee Resources	261,875												261,875
Employment & Training		2,511,045											2,511,045
Finance	61,600												61,600
Health	1,932,153												1,932,153
Highway							29,734,462						29,734,462
Insurance								897,211	12,916,229				13,813,440
Library	176,152												176,152
Medical Examiner	39,000												39,000
Park, Recreation & Forestry	1,628,462												1,628,462
Register of Deeds	923,769												923,769
Sheriff	875,914												875,914
Adult Correction Facility	652,300												652,300
Juvenile Detention Center	268,000												268,000
Shelter Home	75,927												75,927
Snowmobile/Cross County Ski	473,242												473,242
Social Services		23,203,361											23,203,361
Solid Waste					3,723,800								3,723,800
Support Other Agencies													-
Transfer Between Funds				5,268,588									5,268,588
Treasurer	45,035,733												45,035,733
UW Extension	52,795												52,795
Veterans Administration	16,900												16,900
Central Wisconsin Airport										3,208,120			3,208,120
Central Wisconsin Airport-Debt										486,803			486,803
Special Education											4,120,890		4,120,890
<b>TOTALS</b>	<b>\$ 63,318,678</b>	<b>26,105,703</b>	<b>3,148,111</b>	<b>5,503,979</b>	<b>3,723,800</b>	<b>-</b>	<b>29,734,462</b>	<b>897,211</b>	<b>12,916,229</b>	<b>3,694,923</b>	<b>4,120,890</b>	<b>5,097,119</b>	<b>158,261,105</b>

**MARATHON COUNTY  
2007-2008  
EXPENSE BUDGET - SUMMARY BY FUND/  
DISCRETELY PRESENTED COMPONENT UNITS**

<b>2006 Actual</b>	<b>2007 Adopted</b>	<b>2007 Modified</b>	<b>2007 Estimate</b>	<b>Fund</b>	<b>2008 Requested</b>	<b>2008 Recommended</b>	<b>2008 Adopted</b>	<b>Percent Increase (Decrease)</b>	<b>Dollar Increase (Decrease)</b>
\$ 60,424,210	62,478,952	65,805,385	64,447,781	General	\$ 64,168,900	62,935,695	63,318,678	1.34%	\$ 839,726
26,880,467	25,627,909	25,690,300	26,278,747	Social Improvement	26,979,210	26,105,703	26,105,703	1.86%	477,794
2,793,661	3,313,800	3,561,980	3,298,800	Debt	3,300,000	3,300,000	3,148,111	-5.00%	(165,689)
8,063,465	5,145,962	21,033,783	18,419,881	Capital Improvements	5,410,479	5,410,479	5,503,979	6.96%	358,017
2,928,216	4,889,849	4,889,849	5,097,619	Solid Waste	3,723,800	3,723,800	3,723,800	-23.85%	(1,166,049)
18,379,581	28,970,042	28,970,042	29,077,941	County Highway	31,139,462	29,749,462	29,734,462	2.64%	764,420
958,137	2,550,000	7,670,000	1,416,712	Highway Road Improvement	-	-	-	-100.00%	(2,550,000)
1,555,373	825,446	825,446	825,446	Property & Casualty	855,711	897,211	897,211	8.69%	71,765
9,957,059	12,079,820	12,079,820	12,079,820	Employee Benefits Insurance	12,917,229	12,916,229	12,916,229	6.92%	836,409
				<b>Discretely Presented Component Units</b>					
5,254,696	3,682,273	3,368,273	3,677,273	Central Wisconsin Airport	3,694,923	3,694,923	3,694,923	0.34%	12,650
3,749,922	4,059,481	4,059,481	3,957,128	Special Education	4,120,890	4,120,890	4,120,890	1.51%	61,409
<b>Agency Fund</b>									
-	4,945,851	5,446,557	4,956,012	ADRC - CW	5,097,119	5,097,119	5,097,119	3.06%	151,268
<b>\$ 140,944,787</b>	<b>158,569,385</b>	<b>183,400,916</b>	<b>173,533,160</b>	<b>GRAND TOTAL</b>	<b>\$ 161,407,723</b>	<b>157,951,511</b>	<b>158,261,105</b>	<b>-0.19%</b>	<b>\$ (308,280)</b>

**MARATHON COUNTY**  
**2008**  
**EXPENSE BUDGET - ACTIVITY BY FUND/**  
**DISCRETELY PRESENTED COMPONENT UNITS**

<b>Fund</b>	<b>General Government</b>	<b>Public Safety</b>	<b>Transportation</b>	<b>Health</b>	<b>Social Services</b>	<b>Leisure Activities &amp; Education</b>	<b>Conservation &amp; Economic Development</b>	<b>Debt Service</b>	<b>Capital Outlay</b>	<b>Other Financing Uses</b>	<b>Total Adopted Budget</b>
General	\$ 26,847,816	18,340,056	-	4,448,581	224,116	7,640,266	1,209,764	-	225,000	4,383,079	63,318,678
Social Improvement	-	-	-	-	22,709,149	-	2,374,812	-	-	1,021,742	26,105,703
Debt	-	-	-	-	-	-	-	3,148,111	-	-	3,148,111
Capital Improvements	-	-	-	-	-	-	-	-	5,135,300	368,679	5,503,979
Solid Waste	-	-	-	3,671,800	-	-	-	-	-	52,000	3,723,800
County Highway	-	-	29,734,462	-	-	-	-	-	-	-	29,734,462
Highway Road Improvement	-	-	-	-	-	-	-	-	-	-	-
Property & Casualty	897,211	-	-	-	-	-	-	-	-	-	897,211
Employee Benefits Insurance	12,911,229	-	-	-	-	-	-	-	-	5,000	12,916,229
<b>Discretely Presented Component Units</b>											
Central Wisconsin Airport	-	-	2,782,275	-	-	-	-	486,803	-	425,845	3,694,923
Special Education	-	-	-	-	-	4,120,890	-	-	-	-	4,120,890
<b>Agency Fund</b>											
ADRC - CW	-	-	-	-	5,097,119	-	-	-	-	-	5,097,119
<b>TOTAL</b>	<b>\$ 40,656,256</b>	<b>18,340,056</b>	<b>32,516,737</b>	<b>8,120,381</b>	<b>28,030,384</b>	<b>11,761,156</b>	<b>3,584,576</b>	<b>3,634,914</b>	<b>5,360,300</b>	<b>6,256,345</b>	<b>158,261,105</b>

**MARATHON COUNTY**  
**2008**  
**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	\$ 1,509,531												1,509,531
Aging & Disability Resource Center		391,297										5,097,119	5,488,416
Building Maintenance	2,293,523												2,293,523
Capital Improvements	225,000			5,503,979									5,728,979
Clerk of Courts	2,871,832												2,871,832
Conservation, Planning & Zoning	4,293,336												4,293,336
Contingency	700,000												700,000
Corporation Counsel	552,244												552,244
County Board	374,112												374,112
County Clerk	746,106												746,106
Debt Service			3,148,111										3,148,111
District Attorney	976,150												976,150
Employee Resources	871,448												871,448
Employment & Training		2,511,045											2,511,045
Finance	583,752												583,752
Health	4,448,581												4,448,581
Highway							29,734,462						29,734,462
Insurance	401,375							897,211	12,916,229				14,214,815
Library	3,622,038												3,622,038
Medical Examiner	190,968												190,968
Park, Recreation & Forestry	3,401,583												3,401,583
Register of Deeds	758,716												758,716
Sheriff	11,269,784												11,269,784
Adult Correction Facility	4,735,438												4,735,438
Juvenile Detention Center	1,096,492												1,096,492
Shelter Home	522,231												522,231
Snowmobile/Cross County Ski	499,535												499,535
Social Services		22,317,852											22,317,852
Solid Waste					3,723,800								3,723,800
Support Other Agencies	10,784,981	885,509											11,670,490
Transfer Between Funds	4,383,079												4,383,079
Treasurer	583,733												583,733
UW Extension	398,994												398,994
Veterans Administration	224,116												224,116
Central Wisconsin Airport										3,208,120			3,208,120
Central Wisconsin Airport-Debt										486,803			486,803
Special Education											4,120,890		4,120,890
<b>TOTALS</b>	<b>\$ 63,318,678</b>	<b>26,105,703</b>	<b>3,148,111</b>	<b>5,503,979</b>	<b>3,723,800</b>	<b>-</b>	<b>29,734,462</b>	<b>897,211</b>	<b>12,916,229</b>	<b>3,694,923</b>	<b>4,120,890</b>	<b>5,097,119</b>	<b>158,261,105</b>

**MARATHON COUNTY  
1998-2008  
REVENUE BUDGET HISTORY BY CATEGORY**

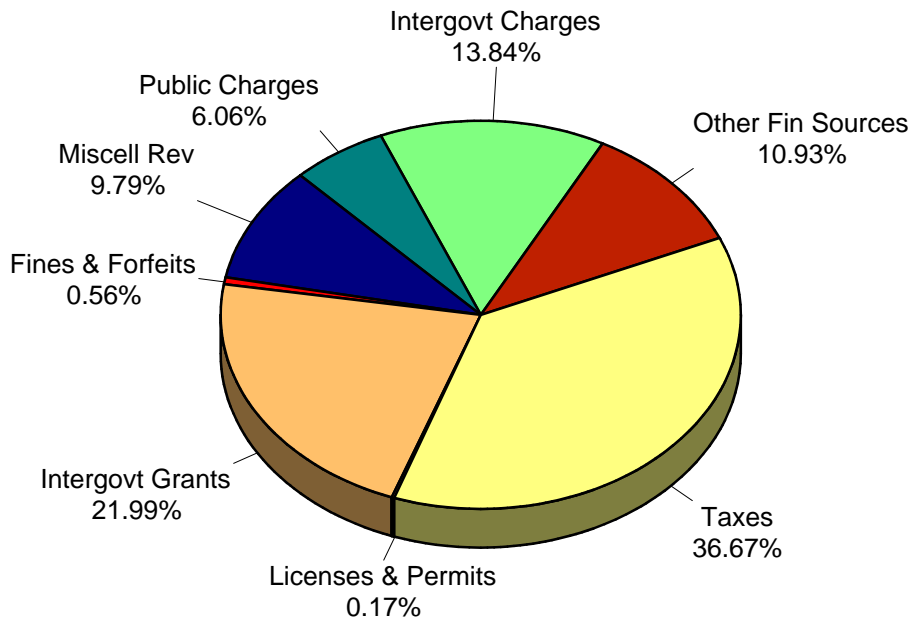
<b>Year</b>	<b>Taxes</b>	<b>Intergov't Grants &amp; Aid</b>	<b>Licenses &amp; permits</b>	<b>Fines &amp; Forfeits &amp; Penalties</b>	<b>Public Charges for Services</b>	<b>Intergov't Charges for services</b>	<b>Miscellaneous Revenue</b>	<b>Other Financing Sources</b>	<b>Total Adopted Budget</b>
1998	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	34,856,102	266,870	891,200	9,602,528	21,953,951	15,518,062	17,337,869	158,569,385
2008	58,742,771	34,818,105	267,660	824,000	9,987,034	22,155,881	16,318,503	15,147,151	158,261,105



# MARATHON COUNTY

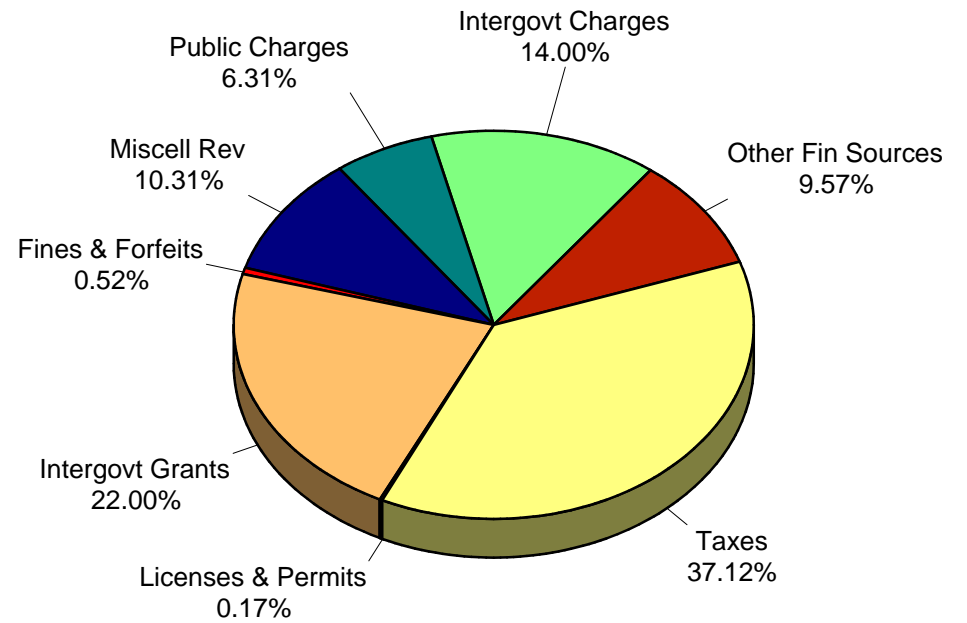
## Revenue Budget by Category

ADOPTED 2007



\$158,569,385

ADOPTED 2008



\$158,261,105

**MARATHON COUNTY  
2007-2008  
REVENUE BUDGET BY CATEGORY IN CLASS**

2006 Actual	2007			Account Name	2008			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
<b>Taxes</b>									
\$ 44,864,559	46,326,948	46,326,948	46,326,948	Real & Personal Property	\$ 51,261,209	48,093,638	48,093,638	3.81%	\$ 1,766,690
11,149,636	11,437,855	11,437,855	11,520,300	Retail Sales & Use	11,058,150	9,883,150	10,266,133	-10.24%	(1,171,722)
85,113	48,000	48,000	64,000	Other Taxes	53,000	53,000	53,000	10.42%	5,000
933,247	330,000	330,000	450,000	Interest & Penalties on Taxes	330,000	330,000	330,000	0.00%	-
57,032,555	58,142,803	58,142,803	58,361,248	<b>Taxes</b>	62,702,359	58,359,788	58,742,771	1.03%	599,968
<b>Intergovernmental Grants and Aids</b>									
5,989,625	5,892,191	5,892,191	7,123,094	State Shared Taxes	5,681,754	6,031,457	6,031,457	2.36%	139,266
3,776,816	2,557,275	2,706,664	2,414,054	Federal Grants	1,317,546	1,701,608	1,701,608	-33.46%	(855,667)
23,738,512	24,247,317	24,929,200	25,976,466	State Grants	24,861,484	24,586,033	24,586,033	1.40%	338,716
464,486	2,159,319	2,210,126	2,159,509	Grant from Other Local Govern	2,499,007	2,499,007	2,499,007	15.73%	339,688
33,969,439	34,856,102	35,738,181	37,673,123	<b>Intergovernmental Grants and Aids</b>	34,359,791	34,818,105	34,818,105	-0.11%	(37,997)
<b>Licenses and Permits</b>									
29,002	28,670	28,670	28,680	Licenses	28,660	28,660	28,660	-0.03%	(10)
230,539	238,200	238,200	263,000	Permits	236,600	239,000	239,000	0.34%	800
259,541	266,870	266,870	291,680	<b>Licenses and Permits</b>	265,260	267,660	267,660	0.30%	790
<b>Fines Forfeits &amp; Penalties</b>									
742,897	891,200	891,200	906,000	Law & Ordinance Violations	814,000	824,000	824,000	-7.54%	(67,200)
742,897	891,200	891,200	906,000	<b>Fines Forfeits &amp; Penalties</b>	814,000	824,000	824,000	-7.54%	(67,200)
<b>Public Charges for Services</b>									
1,631,515	1,468,950	1,475,950	1,573,783	General Government	1,473,565	1,484,065	1,484,065	1.03%	15,115
1,495,960	1,179,884	1,194,134	1,207,687	Public Safety	1,196,834	1,196,834	1,196,834	1.44%	16,950
2,969,908	2,395,550	2,395,550	2,764,017	Other Transportation	2,727,560	2,727,560	2,727,560	13.86%	332,010
2,026,095	2,533,374	2,533,375	2,575,201	Health	2,607,069	2,607,069	2,607,069	2.91%	73,695
882,200	848,911	848,911	777,708	Social Services	726,972	791,972	791,972	-6.71%	(56,939)
127,115	79,264	79,264	125,000	Culture	79,264	81,500	81,500	2.82%	2,236
148,856	165,500	165,500	153,420	Recreation	176,534	176,534	176,534	6.67%	11,034
464,260	515,100	515,100	490,911	Public Areas	515,650	515,650	515,650	0.11%	550
22,538	22,595	29,595	29,595	Education	22,595	22,595	22,595	0.00%	-
607,858	390,750	590,750	729,082	Conservation	383,255	383,255	383,255	-1.92%	(7,495)
2,058	2,650	2,650	2,650	Economic Environment	-	-	-	-100.00%	(2,650)
10,378,363	9,602,528	9,830,779	10,429,054	<b>Public Charges for Services</b>	9,909,298	9,987,034	9,987,034	4.00%	384,506

2006 Actual	2007			Account Name	2008			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
<b>Intergov't Charges For Services</b>									
\$ 4,008,276	7,487,779	7,577,034	7,525,786	State and Federal	\$ 7,410,382	7,410,382	7,410,382	-1.03%	\$ (77,397)
1,135,923	10,263,140	10,263,140	10,404,928	Outside Districts	10,798,213	10,852,298	10,852,298	5.74%	589,158
2,603,791	3,098,071	3,098,071	2,733,434	Schools & Special Districts	2,841,826	2,841,826	2,841,826	-8.27%	(256,245)
770,605	1,104,961	1,104,961	1,106,596	Local Departments	1,051,375	1,051,375	1,051,375	-4.85%	(53,586)
8,518,595	21,953,951	22,043,206	21,770,744	<b>Intergov't Charges For Services</b>	22,101,796	22,155,881	22,155,881	0.92%	201,930
<b>Miscellaneous Revenue</b>									
5,836,204	1,971,146	2,081,146	5,135,611	Interest & Dividends	2,275,884	2,282,185	2,223,796	12.82%	252,650
413,146	511,637	511,637	654,300	Rent	657,752	657,752	657,752	28.56%	146,115
214,096	143,200	144,906	215,921	Property Sales & Loss Comp	151,000	151,000	151,000	5.45%	7,800
11,049,921	12,892,079	13,005,885	11,350,673	Other Miscellaneous Revenue	13,365,880	13,285,955	13,285,955	3.06%	393,876
903,350	-	-	-	Non-Operating Revenue	-	-	-	0.00%	-
18,416,717	15,518,062	15,743,574	17,356,505	<b>Miscellaneous Revenue</b>	16,450,516	16,376,892	16,318,503	5.16%	800,441
<b>Other Financing Sources</b>									
3,856,648	2,564,055	4,064,055	4,064,597	Gen Obligation Long-Term Debt	14,884	14,884	14,884	-99.42%	(2,549,171)
13,000,601	5,302,796	12,656,769	5,753,521	Transfers From Other Funds	5,887,666	6,271,345	6,256,345	17.98%	953,549
-	9,471,018	24,023,479	23,769,154	Transfers From Fund Balances	8,902,153	8,875,922	8,875,922	-6.28%	(595,096)
16,857,249	17,337,869	40,744,303	33,587,272	<b>Other Financing Sources</b>	14,804,703	15,162,151	15,147,151	-12.64%	(2,190,718)
<b>\$ 146,175,356</b>	<b>158,569,385</b>	<b>183,400,916</b>	<b>180,375,626</b>	<b>GRAND TOTAL</b>	<b>\$ 161,407,723</b>	<b>157,951,511</b>	<b>158,261,105</b>	<b>-0.19%</b>	<b>\$ (308,280)</b>

**MARATHON COUNTY  
1998-2008  
EXPENSE BUDGET HISTORY BY ACTIVITY**

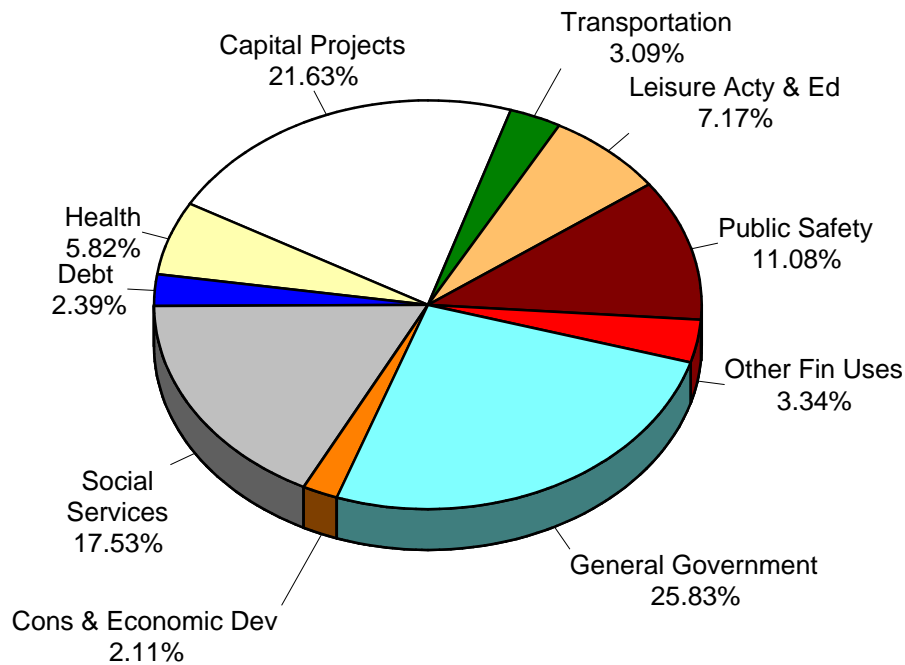
<b>Fund</b>	<b>General Government</b>	<b>Public Safety</b>	<b>Transportation</b>	<b>Health</b>	<b>Social Services</b>	<b>Leisure Activities &amp; Education</b>	<b>Conservation &amp; Economic Development</b>	<b>Debt Service</b>	<b>Capital Outlay</b>	<b>Other Financing Uses</b>	<b>Total Adopted Budget</b>
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
2008	40,656,256	18,340,056	32,516,737	8,120,381	28,030,384	11,761,156	3,584,576	3,634,914	5,360,300	6,256,345	158,261,105

# MARATHON COUNTY

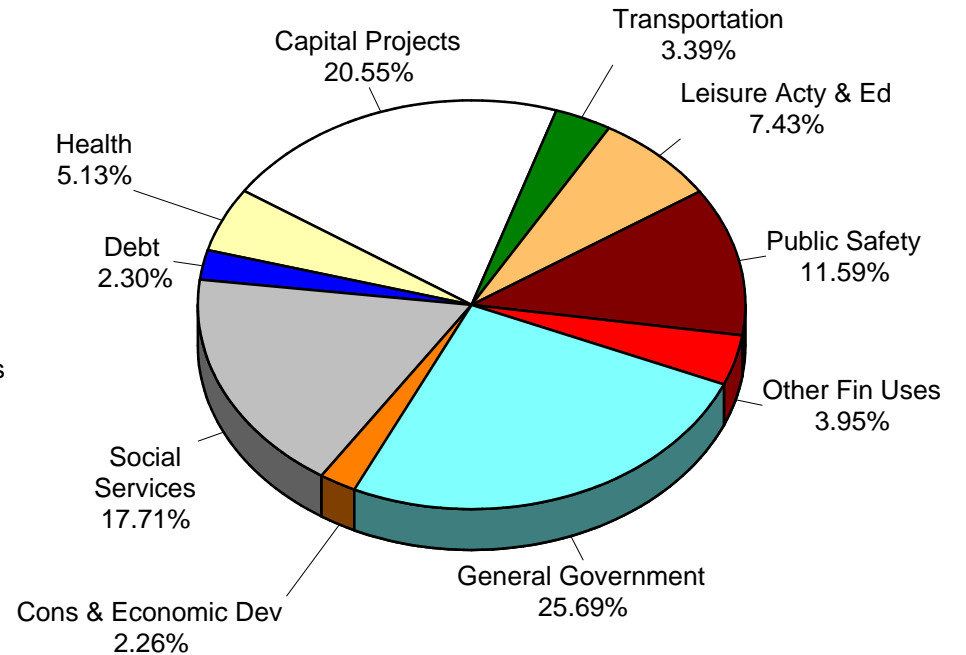
## Expense Budget by Activity

ADOPTED 2007

ADOPTED 2008



\$158,569,385



\$158,261,105

**MARATHON COUNTY**  
**2007-2008**  
**EXPENSE BUDGET BY AGENCY WITHIN ACTIVITY**

2006 Actual	2007			Account Name	2008			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
<b>General Government</b>									
\$ 342,183	364,989	364,989	364,989	Legislative	\$ 378,777	374,112	374,112	2.50%	\$ 9,123
2,986,552	2,928,981	2,955,491	2,957,515	Judicial	3,130,117	3,062,800	3,062,800	4.57%	133,819
470,735	426,706	459,418	461,270	Executive	446,420	793,420	793,420	85.94%	366,714
1,101,128	2,215,378	2,200,378	2,161,694	General Administration	2,289,554	2,317,554	2,317,554	4.61%	102,176
24,588,928	27,605,281	27,618,281	27,745,282	Financial Administration	26,104,535	26,162,281	26,162,281	-5.23%	(1,443,000)
1,161,277	1,426,778	1,448,557	1,448,557	Legal	1,539,394	1,528,394	1,528,394	7.12%	101,616
705,841	670,823	867,299	867,099	Property Records and Control	829,947	758,716	758,716	13.10%	87,893
2,452,452	3,099,543	3,459,608	3,453,608	Conservation Planning Zoning	3,432,237	3,365,456	3,365,456	8.58%	265,913
1,784,459	2,214,280	2,214,280	2,195,227	Other General Government	2,347,123	2,293,523	2,293,523	3.58%	79,243
35,593,555	40,952,759	41,588,301	41,655,241	<b>General Government</b>	40,498,104	40,656,256	40,656,256	-0.72%	(296,503)
<b>Public Safety</b>									
9,879,066	10,056,773	10,138,031	10,035,419	Sheriff	11,425,649	10,657,325	11,040,308	9.78%	983,535
299,444	215,597	306,571	290,176	Emergency Ser & Disaster Ctrl	232,255	229,476	229,476	6.44%	13,879
5,137,609	5,779,255	5,898,658	5,127,863	Corrections - Adult	5,912,656	5,451,549	5,451,549	-5.67%	(327,706)
983,414	1,005,503	1,008,100	993,603	Corrections - Juvenile - Sheriff	1,103,292	1,096,492	1,096,492	9.05%	90,989
485,419	518,847	513,094	500,484	Shelter Home - Sheriff	528,031	522,231	522,231	0.65%	3,384
16,784,952	17,575,975	17,864,454	16,947,545	<b>Public Safety</b>	19,201,883	17,957,073	18,340,056	4.35%	764,081
<b>Transportation</b>									
19,014,475	31,520,042	31,540,042	30,494,653	Highway	31,139,462	29,749,462	29,734,462	-5.66%	(1,785,580)
4,325,610	2,784,625	2,470,625	2,784,625	Central Wisconsin Airport	2,782,275	2,782,275	2,782,275	-0.08%	(2,350)
23,340,085	34,304,667	34,010,667	33,279,278	<b>Transportation</b>	33,921,737	32,531,737	32,516,737	-5.21%	(1,787,930)
<b>Health</b>									
4,140,633	4,423,915	5,353,752	5,444,869	General Health	4,448,581	4,448,581	4,448,581	0.56%	24,666
2,511,019	4,808,224	4,808,224	4,808,224	Sanitation	3,671,800	3,671,800	3,671,800	-23.64%	(1,136,424)
6,651,652	9,232,139	10,161,976	10,253,093	<b>Health</b>	8,120,381	8,120,381	8,120,381	-12.04%	(1,111,758)

2006 Actual	2007			Account Name	2008			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
<b>Social Services</b>									
\$ 21,244,042	21,683,204	21,699,602	22,282,712	Provided Serv/Admin-Soc Ser	\$ 23,191,359	22,317,852	22,317,852	2.93%	\$ 634,648
201,097	212,758	222,780	209,558	Veterans	224,366	224,116	224,116	5.34%	11,358
2,486,200	5,904,257	6,437,956	5,946,816	Older Americans	5,488,416	5,488,416	5,488,416	-7.04%	(415,841)
23,931,339	27,800,219	28,360,338	28,439,086	<b>Social Services</b>	28,904,141	28,030,384	28,030,384	0.83%	230,165
<b>Leisure Activities &amp; Education</b>									
3,400,906	3,519,599	3,708,269	3,549,067	Library	3,688,430	3,622,038	3,622,038	2.91%	102,439
3,032,450	3,402,237	3,538,087	3,347,692	Public Areas	3,649,234	3,619,234	3,619,234	6.38%	216,997
333,058	383,825	446,154	402,729	University Extension Program	408,399	398,994	398,994	3.95%	15,169
3,749,922	4,059,481	4,059,481	3,957,128	Special Education	4,120,890	4,120,890	4,120,890	1.51%	61,409
10,516,336	11,365,142	11,751,991	11,256,616	<b>Leisure Activities &amp; Education</b>	11,866,953	11,761,156	11,761,156	3.48%	396,014
<b>Conservation &amp; Economic Development</b>									
784,600	200,382	891,316	704,483	Forest Resources	281,884	281,884	281,884	40.67%	81,502
783,043	979,411	1,016,819	1,012,774	Agricultural Resources	927,880	927,880	927,880	-5.26%	(51,531)
36,000	-	123,282	123,282	Economic Training	-	-	-	0.00%	-
1,822,716	2,162,971	2,175,971	2,179,921	Employment & Training	2,374,812	2,374,812	2,374,812	9.79%	211,841
3,426,359	3,342,764	4,207,388	4,020,460	<b>Conservation &amp; Ec Develop</b>	3,584,576	3,584,576	3,584,576	7.23%	241,812
<b>Debt Service</b>									
3,261,215	3,795,603	4,043,783	3,775,603	Debt Redemption	3,786,803	3,786,803	3,634,914	-4.23%	(160,689)
3,261,215	3,795,603	4,043,783	3,775,603	<b>Debt Service</b>	3,786,803	3,786,803	3,634,914	-4.23%	(160,689)
<b>Capital Projects</b>									
4,438,692	4,907,372	18,778,300	18,162,768	Capital Projects	5,635,479	5,251,800	5,360,300	9.23%	452,928
4,438,692	4,907,372	18,778,300	18,162,768	<b>Capital Projects</b>	5,635,479	5,251,800	5,360,300	9.23%	452,928
<b>Other Financing Uses</b>									
13,000,601	5,292,745	12,633,718	5,743,470	Transfers to Other Funds	5,887,666	6,271,345	6,256,345	18.21%	963,600
13,000,601	5,292,745	12,633,718	5,743,470	<b>Other Financing Uses</b>	5,887,666	6,271,345	6,256,345	18.21%	963,600
<b>\$ 140,944,786</b>	<b>158,569,385</b>	<b>183,400,916</b>	<b>173,533,160</b>	<b>Grand Total</b>	<b>\$ 161,407,723</b>	<b>157,951,511</b>	<b>158,261,105</b>	<b>-0.19%</b>	<b>\$ (308,280)</b>

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

Levy Year	Settle-ment Year	Total Equalized Value (A)	Percent Change	Value of Tax Increment District (TID)	Total Equalized Value Minus TIDS (B)	Percent Change	Total Tax Levy	Percent Change	Tax Rates	Percent Change
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%
2007	2008	9,495,029,700	6.07%	551,492,150	8,943,537,550	5.36%	48,093,638	3.81%	5.3775	-1.47%

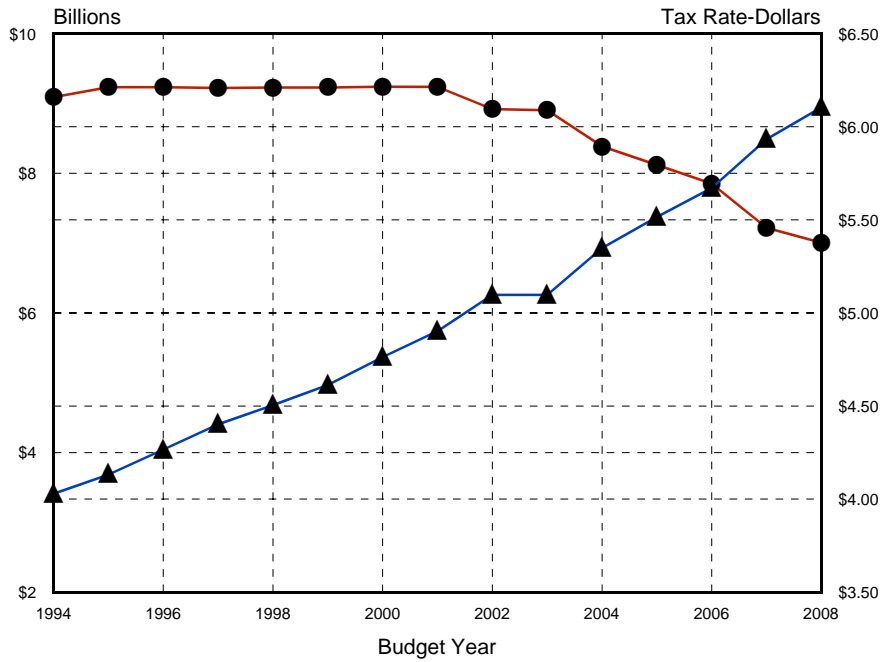
Source: Wisconsin Department of Revenue, Bureau of Property Tax Statistical Report of Property Valuations; the Annual Audited Financial Statements and the Adopted Budgets for Marathon County

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.



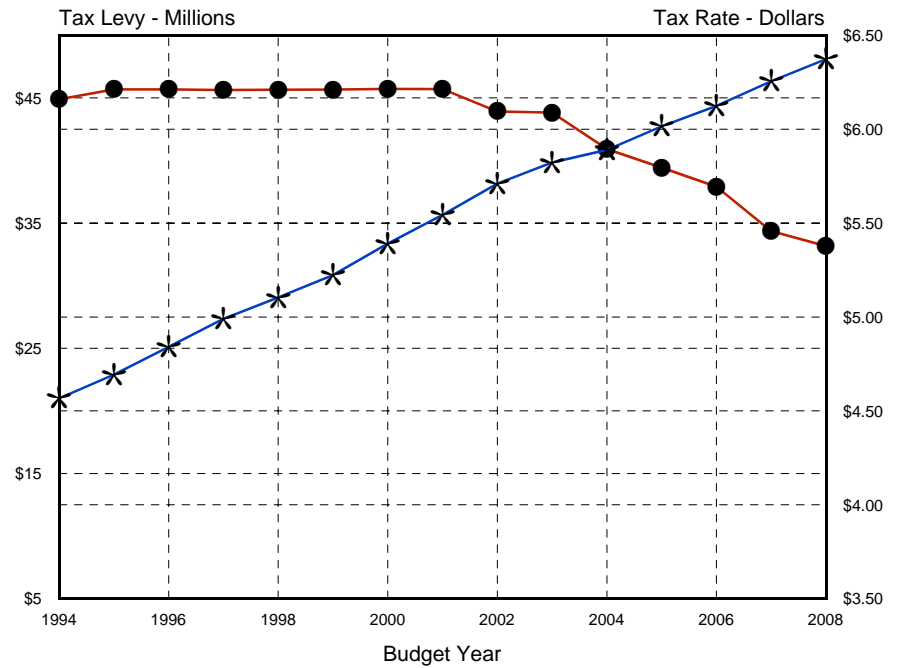
# MARATHON COUNTY

## Equalized Value & Tax Rates



▲ Equalized Value ● Tax Rate

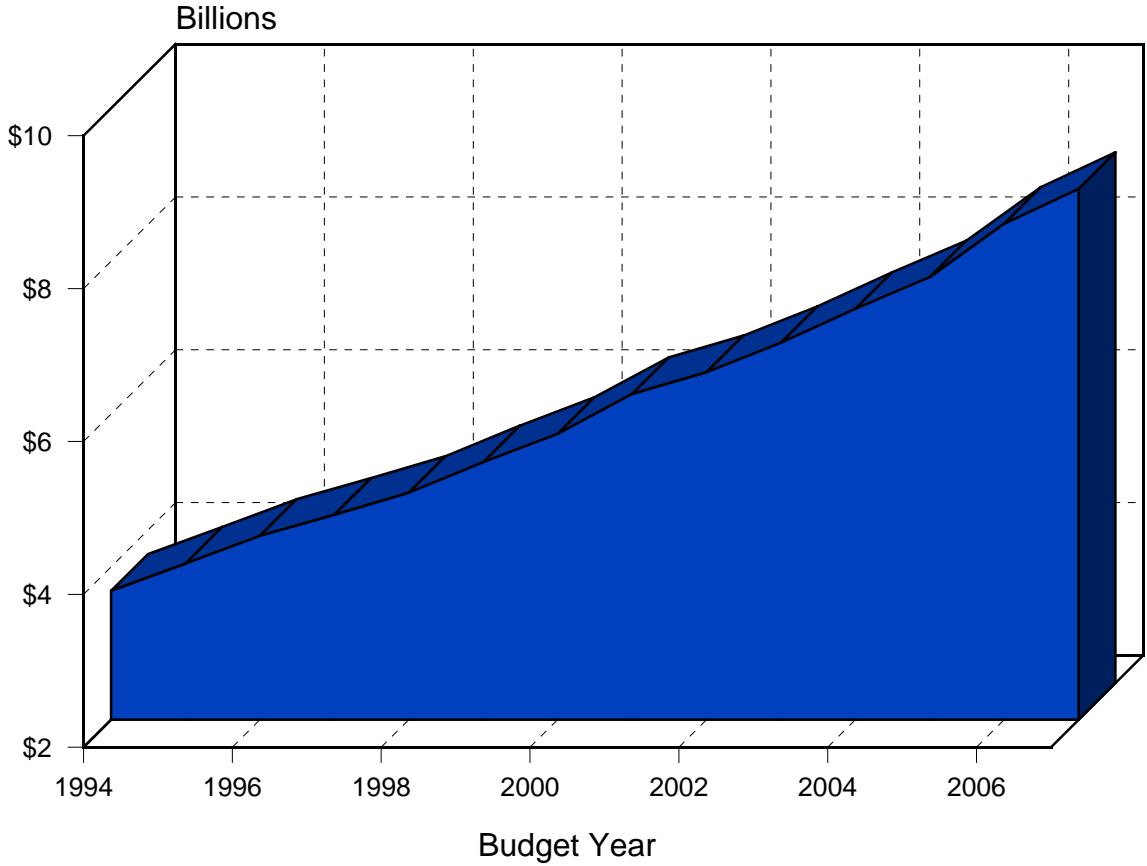
## Tax Levy & Rates



\* Tax Levy ● Tax Rate

# MARATHON COUNTY Equalized Value

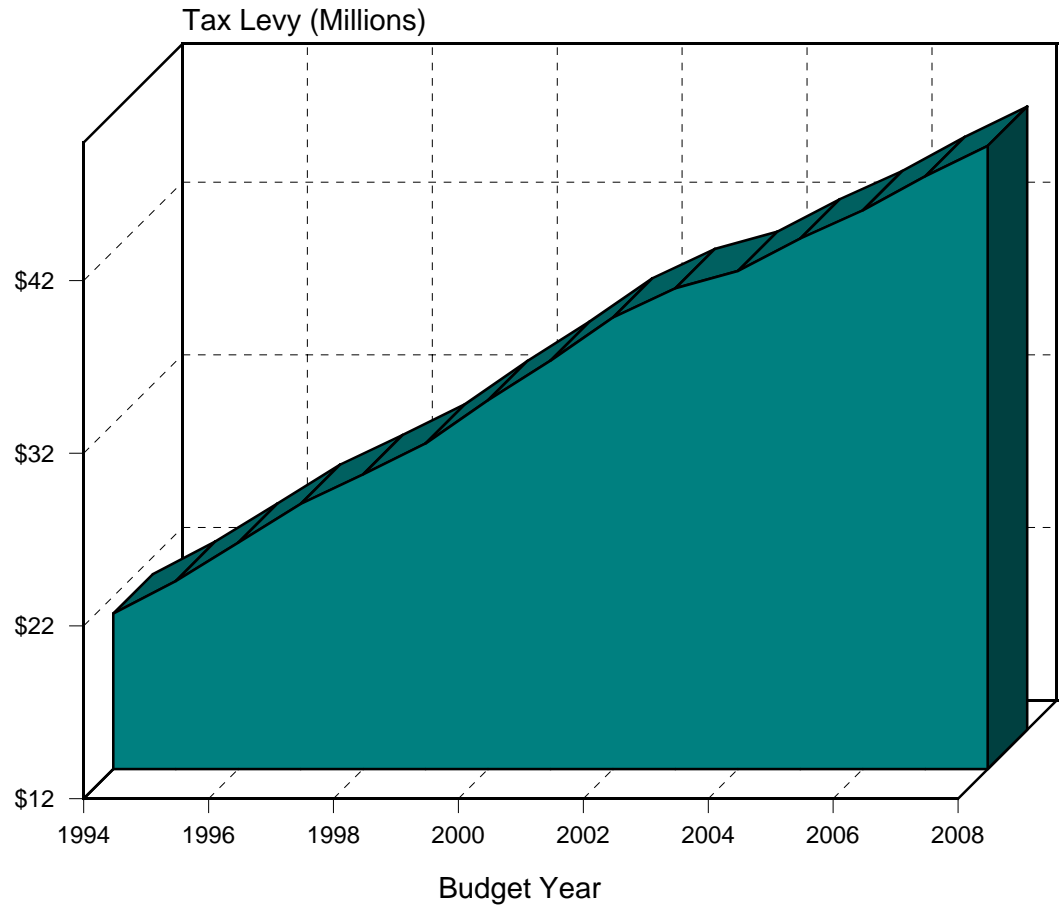
Levy Year	Equalized Value
1994	3,685,065,640
1995	4,042,110,840
1996	4,405,379,440
1997	4,680,426,940
1998	4,967,829,640
1999	5,368,291,040
2000	5,738,954,640
2001	6,259,667,840
2002	6,544,609,540
2003	6,930,455,450
2004	7,373,747,250
2005	7,790,289,650
2006	8,488,768,750
2007	8,943,537,550



# MARATHON COUNTY

## Tax Levy

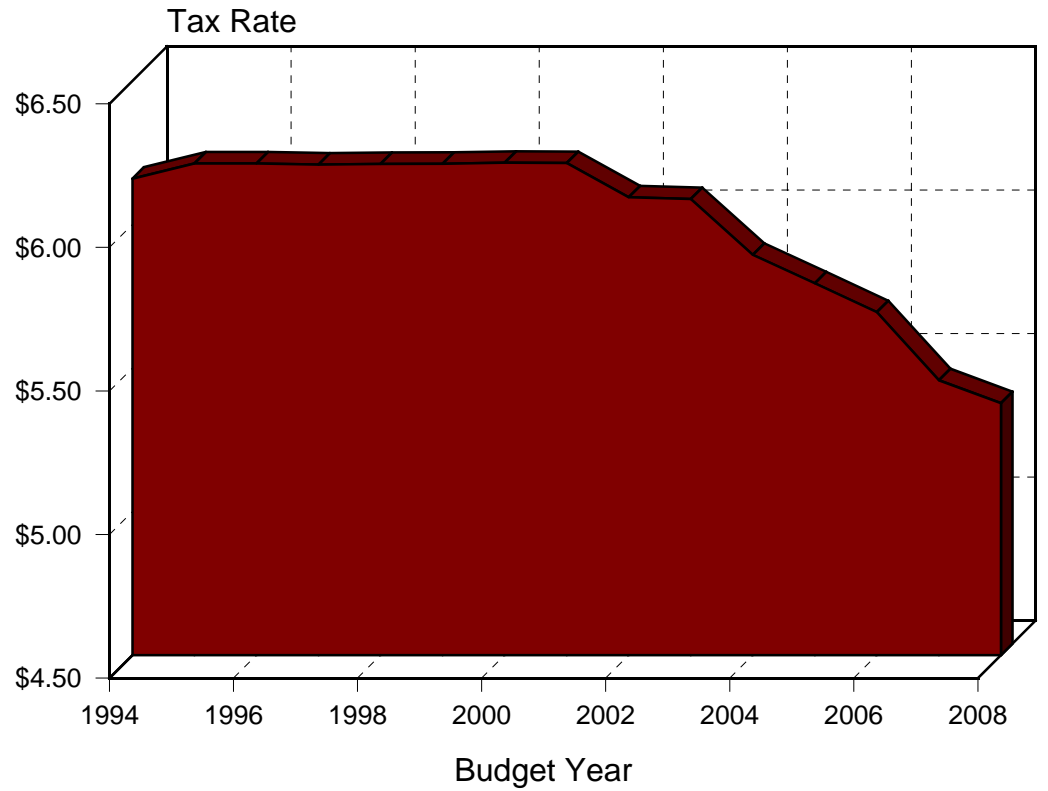
Budget Year	Tax Levy
1994	21,006,795
1995	22,893,158
1996	25,111,275
1997	27,349,954
1998	29,068,916
1999	30,856,382
2000	33,363,392
2001	35,660,957
2002	38,149,579
2003	39,846,548
2004	40,850,300
2005	42,730,820
2006	44,360,284
2007	46,326,948
2008	48,093,638



# MARATHON COUNTY

## Tax Rates

Budget Year	Tax Rate
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
2008	5.3775



**MARATHON COUNTY  
COLLECTED 2007-2008  
MUNICIPALITIES TAX RATE AND LEVY COMPARISON**

Municipality	2006 Equalized Value	2006 Tax Levy to be Collected in 2007	Tax Rate	2007 Equalized Value	2007 Tax Levy to be Collected in 2008	Tax Rate	Levy Dollar Increase (Decrease)	Levy Percent Increase (Decrease)	Equalized Value Dollar Increase	Equalized Value Percent Increase
<b>TOWN</b>										
Bergen	59,809,900	327,644	5.4781	67,689,200	365,404	5.3983	37,760	11.52%	7,879,300	13.17%
Berlin	67,694,900	370,839	5.4781	73,744,700	398,093	5.3983	27,254	7.35%	6,049,800	8.94%
Bern	30,005,500	164,373	5.4781	33,319,500	179,867	5.3983	15,494	9.43%	3,314,000	11.04%
Bevent	84,470,300	462,736	5.4781	86,789,400	468,512	5.3983	5,776	1.25%	2,319,100	2.75%
Brighton	36,600,200	200,499	5.4781	38,613,000	208,443	5.3983	7,944	3.96%	2,012,800	5.50%
Cassel	58,370,800	319,761	5.4781	66,163,700	357,169	5.3983	37,408	11.70%	7,792,900	13.35%
Cleveland	93,018,300	509,563	5.4781	94,842,600	511,985	5.3983	2,422	0.48%	1,824,300	1.96%
Day	61,829,900	338,710	5.4781	69,370,300	374,479	5.3983	35,769	10.56%	7,540,400	12.20%
Easton	71,021,500	389,062	5.4781	75,559,500	407,890	5.3983	18,828	4.84%	4,538,000	6.39%
Eau Pleine	51,333,300	281,209	5.4781	56,151,100	303,118	5.3983	21,909	7.79%	4,817,800	9.39%
Elderon	49,859,900	273,137	5.4781	52,651,600	284,227	5.3983	11,090	4.06%	2,791,700	5.60%
Emmet	62,073,900	340,047	5.4781	68,406,500	369,276	5.3983	29,229	8.60%	6,332,600	10.20%
Frankfort	39,838,300	218,238	5.4781	43,364,000	234,090	5.3983	15,852	7.26%	3,525,700	8.85%
Franzen	39,416,200	215,926	5.4781	42,005,300	226,756	5.3983	10,830	5.02%	2,589,100	6.57%
Green Valley	55,130,800	302,012	5.4781	59,116,200	319,125	5.3983	17,113	5.67%	3,985,400	7.23%
Guenther	28,401,900	155,588	5.4781	30,766,200	166,084	5.3983	10,496	6.75%	2,364,300	8.32%
Halsey	34,336,600	188,099	5.4781	37,683,000	203,423	5.3983	15,324	8.15%	3,346,400	9.75%
Hamburg	52,664,700	288,502	5.4781	60,157,900	324,748	5.3983	36,246	12.56%	7,493,200	14.23%
Harrison	27,305,000	149,579	5.4781	28,492,400	153,809	5.3983	4,230	2.83%	1,187,400	4.35%
Hewitt	45,736,100	250,547	5.4781	51,770,800	279,472	5.3983	28,925	11.54%	6,034,700	13.19%
Holton	43,315,900	237,288	5.4781	45,958,300	248,095	5.3983	10,807	4.55%	2,642,400	6.10%
Hull	43,077,700	235,984	5.4781	44,841,400	242,066	5.3983	6,082	2.58%	1,763,700	4.09%
Johnson	45,153,600	247,356	5.4781	46,903,600	253,198	5.3983	5,842	2.36%	1,750,000	3.88%
Knowlton	189,254,100	1,036,750	5.4781	207,302,900	1,119,075	5.3983	82,325	7.94%	18,048,800	9.54%
Maine	177,027,200	969,771	5.4781	190,797,900	1,029,977	5.3983	60,206	6.21%	13,770,700	7.78%
Marathon	84,539,400	463,115	5.4781	91,774,600	495,423	5.3983	32,308	6.98%	7,235,200	8.56%
McMillan ✓	157,399,200	791,479	5.0285	172,460,300	854,772	4.9563	63,293	8.00%	15,061,100	9.57%
Mosinee	150,679,500	825,436	5.4781	158,966,800	858,144	5.3983	32,708	3.96%	8,287,300	5.50%
Norrie	67,190,900	368,078	5.4781	71,509,700	386,028	5.3983	17,950	4.88%	4,318,800	6.43%
Plover	44,915,700	246,052	5.4781	46,908,200	253,223	5.3983	7,171	2.91%	1,992,500	4.44%
Reid	90,331,000	494,841	5.4781	93,923,300	507,022	5.3983	12,181	2.46%	3,592,300	3.98%

Municipality	2006 Equalized Value	2006 Tax Levy to be Collected in 2007	Tax Rate	2007 Equalized Value	2007 Tax Levy to be Collected in 2008	Tax Rate	Levy Dollar Increase (Decrease)	Levy Percent Increase (Decrease)	Equalized Value Dollar Increase	Equalized Value Percent Increase
Rib Falls	69,177,400	378,960	5.4781	82,706,300	446,470	5.3983	67,510	17.81%	13,528,900	19.56%
Rib Mountain	679,968,200	3,724,927	5.4781	701,127,500	3,784,869	5.3983	59,942	1.61%	21,159,300	3.11%
Rietbrock	46,332,500	253,814	5.4781	49,429,500	266,833	5.3983	13,019	5.13%	3,097,000	6.68%
Ringle	122,959,800	673,585	5.4781	134,099,700	723,905	5.3983	50,320	7.47%	11,139,900	9.06%
Spencer	86,164,600	472,018	5.4781	93,479,300	504,626	5.3983	32,608	6.91%	7,314,700	8.49%
Stettin	203,858,800	1,116,756	5.4781	222,476,000	1,200,983	5.3983	84,227	7.54%	18,617,200	9.13%
Texas	115,792,400	634,321	5.4781	122,137,400	659,330	5.3983	25,009	3.94%	6,345,000	5.48%
Wausau	151,857,000	831,887	5.4781	155,364,000	838,695	5.3983	6,808	0.82%	3,507,000	2.31%
Weston	44,408,100	243,272	5.4781	50,046,500	270,164	5.3983	26,892	11.05%	5,638,400	12.70%
Wien	47,508,500	260,256	5.4781	49,831,200	269,002	5.3983	8,746	3.36%	2,322,700	4.89%
<b>TOWN TOTAL</b>	<b>\$ 3,709,829,500</b>	<b>20,252,017</b>	<b>5.6957</b>	<b>3,968,701,300</b>	<b>21,347,870</b>	<b>5.3791</b>	<b>1,095,853</b>	<b>5.41%</b>	<b>258,871,800</b>	<b>6.98%</b>
<b>VILLAGE</b>										
Athens	44,064,000	241,387	5.4781	47,672,500	257,349	5.3983	15,962	6.61%	3,608,500	8.19%
Birnamwood*	665,700	3,624	5.4436	693,900	3,723	5.3655	99	2.73%	28,200	4.24%
Brokaw	26,981,500	147,807	5.4781	23,099,800	124,699	5.3983	(23,108)	-15.63%	(3,881,700)	-14.39%
Dorchester*	107,800	587	5.4436	112,900	606	5.3655	19	3.24%	5,100	4.73%
Edgar	62,109,500	340,242	5.4781	63,075,600	340,499	5.3983	257	0.08%	966,100	1.56%
Elderon*	6,642,400	36,159	5.4436	6,981,600	37,460	5.3655	1,301	3.60%	339,200	5.11%
Fenwood	5,889,700	32,264	5.4781	5,848,100	31,570	5.3983	(694)	-2.15%	(41,600)	-0.71%
Hatley	27,022,900	148,034	5.4781	28,974,600	156,412	5.3983	8,378	5.66%	1,951,700	7.22%
Kronenwetter	398,816,600	2,184,754	5.4781	452,356,600	2,441,939	5.3983	257,185	11.77%	53,540,000	13.42%
Marathon	101,802,500	557,683	5.4781	101,102,200	545,776	5.3983	(11,907)	-2.14%	(700,300)	-0.69%
Rothschild*	344,754,900	1,876,714	5.4436	362,780,800	1,946,509	5.3655	69,795	3.72%	18,025,900	5.23%
Spencer*	82,415,300	448,637	5.4436	85,161,700	456,937	5.3655	8,300	1.85%	2,746,400	3.33%
Stratford	69,752,600	382,111	5.4781	70,953,800	383,027	5.3983	916	0.24%	1,201,200	1.72%
Unity*	7,179,200	39,081	5.4436	8,157,500	43,769	5.3655	4,688	12.00%	978,300	13.63%
Weston*	748,656,900	4,075,401	5.4436	789,413,500	4,235,616	5.3655	160,215	3.93%	40,756,600	5.44%
<b>VILLAGE TOTAL</b>	<b>\$ 1,926,861,500</b>	<b>10,514,485</b>	<b>5.6933</b>	<b>2,046,385,100</b>	<b>11,005,891</b>	<b>5.3782</b>	<b>491,406</b>	<b>4.67%</b>	<b>119,523,600</b>	<b>6.20%</b>
<b>CITY</b>										
Abbotsford*√	34,593,900	172,762	4.9940	41,442,100	204,044	4.9236	31,282	18.11%	6,848,200	19.80%
Colby*√	11,934,800	59,602	4.9940	12,160,700	59,874	4.9236	272	0.46%	225,900	1.89%
Marshfield√	91,130,500	458,248	5.0285	97,802,900	484,744	4.9563	26,496	5.78%	6,672,400	7.32%
Mosinee	272,672,900	1,493,727	5.4781	283,975,100	1,532,972	5.3983	39,245	2.63%	11,302,200	4.14%
Schofield	177,515,200	972,445	5.4781	180,650,200	975,197	5.3983	2,752	0.28%	3,135,000	1.77%
Wausau	2,264,230,450	12,403,662	5.4781	2,312,420,150	12,483,046	5.3983	79,384	0.64%	48,189,700	2.13%
<b>CITY TOTAL</b>	<b>\$ 2,852,077,750</b>	<b>15,560,446</b>	<b>5.6932</b>	<b>2,928,451,150</b>	<b>15,739,877</b>	<b>5.3748</b>	<b>179,431</b>	<b>1.15%</b>	<b>76,373,400</b>	<b>2.68%</b>
<b>COUNTY TOTAL</b>	<b>\$ 8,488,768,750</b>	<b>46,326,948</b>	<b>5.6943</b>	<b>8,943,537,550</b>	<b>48,093,638</b>	<b>5.3775</b>	<b>1,766,690</b>	<b>3.81%</b>	<b>454,768,800</b>	<b>5.36%</b>

\*No Bridge Aid    √ No Library Tax

**MARATHON COUNTY  
FIVE YEAR DEPARTMENT BUDGET COMPARISON  
2004 - 2008**

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Administrator/Justice System Alternatives (B 14-18, B20)</b>									
2008	1,509,531	74,238	5.17%	103,802	(15,250)	-12.81%	1,405,729	89,488	6.80%
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%
<b>Aging &amp; Disability Resource Center (F 9-15)</b>									
2008	391,297	(567,109)	-59.17%	0	(697,224)	-100.00%	391,297	130,115	49.82%
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%
<b>Building Maintenance (B 73-77)</b>									
2008	2,293,523	79,243	3.58%	37,377	577	1.57%	2,256,146	78,666	3.61%
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%
<b>Capital Improvements (J 2-11)</b>									
2008	5,360,300	452,928	9.23%	5,041,800	359,428	7.68%	318,500	93,500	41.56%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Clerk of Circuit Courts (B 5-8)</b>									
2008	2,871,832	112,712	4.09%	1,871,800	(71,200)	-3.66%	1,000,032	183,912	22.53%
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%
<b>Conservation, Planning &amp; Zoning (B 65-72, H6)</b>									
2008	4,293,336	214,382	5.26%	3,106,189	169,901	5.79%	1,187,147	44,481	3.89%
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%
<b>Contingency (B 19)</b>									
2008	700,000	0	0.00%	0	0	0.00%	700,000	0	0.00%
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%
<b>Corporation Counsel (B 48-53)</b>									
2008	552,244	23,751	4.49%	237,196	10,000	4.40%	315,048	13,751	4.56%
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%
<b>County Board of Supervisors (B 2-4)</b>									
2008	374,112	9,123	2.50%	0	0	0.00%	374,112	9,123	2.50%
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%



Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>County Clerk (B 21-26)</b>									
2008	746,106	29,128	4.06%	311,925	16,675	5.65%	434,181	12,453	2.95%
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%
<b>Debt Service (I 2)</b>									
2008	3,148,111	(165,689)	-5.00%	50,000	(15,000)	-23.08%	3,098,111	(150,689)	-4.64%
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%
<b>District Attorney (B 54-59)</b>									
2008	976,150	77,865	8.67%	247,804	(10,476)	-4.06%	728,346	88,341	13.80%
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%
<b>Employee Resources (B 27-31)</b>									
2008	871,448	73,048	9.15%	111,875	9,875	9.68%	759,573	63,173	9.07%
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%
<b>Employment &amp; Training (H 7-12)</b>									
2008	2,511,045	167,351	7.14%	2,484,333	167,351	7.22%	26,712	0	0.00%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Finance (B 32-37)</b>									
2008	583,752	22,379	3.99%	61,600	7,600	14.07%	522,152	14,779	2.91%
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%
<b>Finance-General County Insurance (B 38)</b>									
2008	401,375	(18,994)	-4.52%	0	0	0.00%	401,375	(18,994)	-4.52%
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%
<b>Forestry</b>									
2007	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%
<b>Health (E 2-6)</b>									
2008	4,448,581	24,666	0.56%	1,932,153	(47,280)	-2.39%	2,516,428	71,946	2.94%
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%
<b>Highway (D 2-8)</b>									
2008	29,734,462	(1,785,580)	-5.66%	21,325,038	(1,942,995)	-8.35%	8,409,424	157,415	1.91%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Insurance (B 40-41)</b>									
2008	13,813,440	908,174	7.04%	13,813,440	908,174	7.04%	0	0	0.00%
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%
<b>Land Conservation</b>									
2008	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%
<b>Library (G 2-6)</b>									
2008	3,622,038	102,439	2.91%	176,152	2,236	1.29%	3,445,886	100,203	2.99%
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%
<b>Medical Examiner (B 9-13)</b>									
2008	190,968	21,107	12.43%	39,000	3,800	10.80%	151,968	17,307	12.85%
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%
<b>Parks, Recreation &amp; Forestry (G 7-14, H 2-5)</b>									
2008	3,305,549	176,828	5.65%	1,528,071	120,931	8.59%	1,777,478	55,897	3.25%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Planning</b>									
2008	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%
<b>Register of Deeds (B 60-64)</b>									
2008	758,716	87,893	13.10%	923,769	91,064	10.94%	(165,053)	(3,171)	-1.96%
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%
<b>Sheriff/Emergency Government (C 2-11)</b>									
2008	11,269,784	997,414	9.71%	873,414	(1,114)	-0.13%	10,396,370	998,528	10.63%
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%
<b>Sheriff-Adult Correction Facility (C 12)</b>									
2008	4,735,438	(35,230)	-0.74%	652,300	(10,504)	-1.58%	4,083,138	(24,726)	-0.60%
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%
<b>Sheriff-Juvenile Detention Center (C 13-14)</b>									
2008	1,096,492	90,989	9.05%	268,000	(30,500)	-10.22%	828,492	121,489	17.18%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Sheriff-Shelter Home (C 15-16)</b>									
2008	522,231	3,384	0.65%	75,927	(47,453)	-38.46%	446,304	50,837	12.85%
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	7,400	6166.67%	393,492	19,045	5.09%
<b>Snowmobile\Cross Country Ski Trail\ATV (G 15-16)</b>									
2008	595,569	121,671	25.67%	569,276	127,536	28.87%	26,293	(5,865)	-18.24%
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%
<b>Social Services\Child Support (F 2-8)</b>									
2008	22,317,852	634,648	2.93%	14,778,800	110,426	0.75%	7,539,052	524,222	7.47%
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%
<b>Solid Waste (E 7-9)</b>									
2008	3,723,800	(1,166,049)	-23.85%	3,723,800	(1,166,049)	-23.85%	0	0	0.00%
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%
<b>Solid Waste Debt</b>									
2008	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Support Other Agencies (See pages A73 through A75) (B 39)</b>									
2008	10,784,981	(2,349,173)	-17.89%	0	0	0.00%	10,784,981	(2,349,173)	-17.89%
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%
<b>Transfers Between Funds (K 2)</b>									
2008	5,637,267	1,027,715	22.30%	5,637,267	1,027,715	22.30%	0	0	0.00%
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%
<b>Treasurer (B 42-47)</b>									
2008	583,733	(5,386)	-0.91%	17,206,632	(1,381,741)	-7.43%	(16,622,899)	1,376,355	7.65%
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%
<b>UW-Extension (G 17-22)</b>									
2008	398,994	15,169	3.95%	52,795	3,200	6.45%	346,199	11,969	3.58%
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%
<b>Veterans Administration (F 16-20)</b>									
2008	224,116	11,358	5.34%	13,000	0	0.00%	211,116	11,358	5.69%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Zoning</b>									
2008	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%
<b>Central Wisconsin Airport (D 9-12)</b>									
2008	3,208,120	7,650	0.24%	3,208,120	7,650	0.24%	0	0	0.00%
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%
<b>Central Wisconsin Airport Debt (I-3)</b>									
2008	486,803	5,000	1.04%	486,803	5,000	1.04%	0	0	0.00%
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%
<b>Special Education (G 23-29)</b>									
2008	4,120,890	61,409	1.51%	4,120,890	61,409	1.51%	0	0	0.00%
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%
<b>ADRC - CW (F 9-15)</b>									
2008	5,097,119	151,268	100.00%	5,097,119	151,268	100.00%	0	0	0.00%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Totals</b>									
2008	158,261,105	(308,280)	-0.19%	110,167,467	(2,074,970)	-1.85%	48,093,638	1,766,690	3.81%
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%



**MARATHON COUNTY**  
**FIVE YEAR SUPPORT FOR OTHER AGENCIES COMPARISON**  
**2004 - 2008**

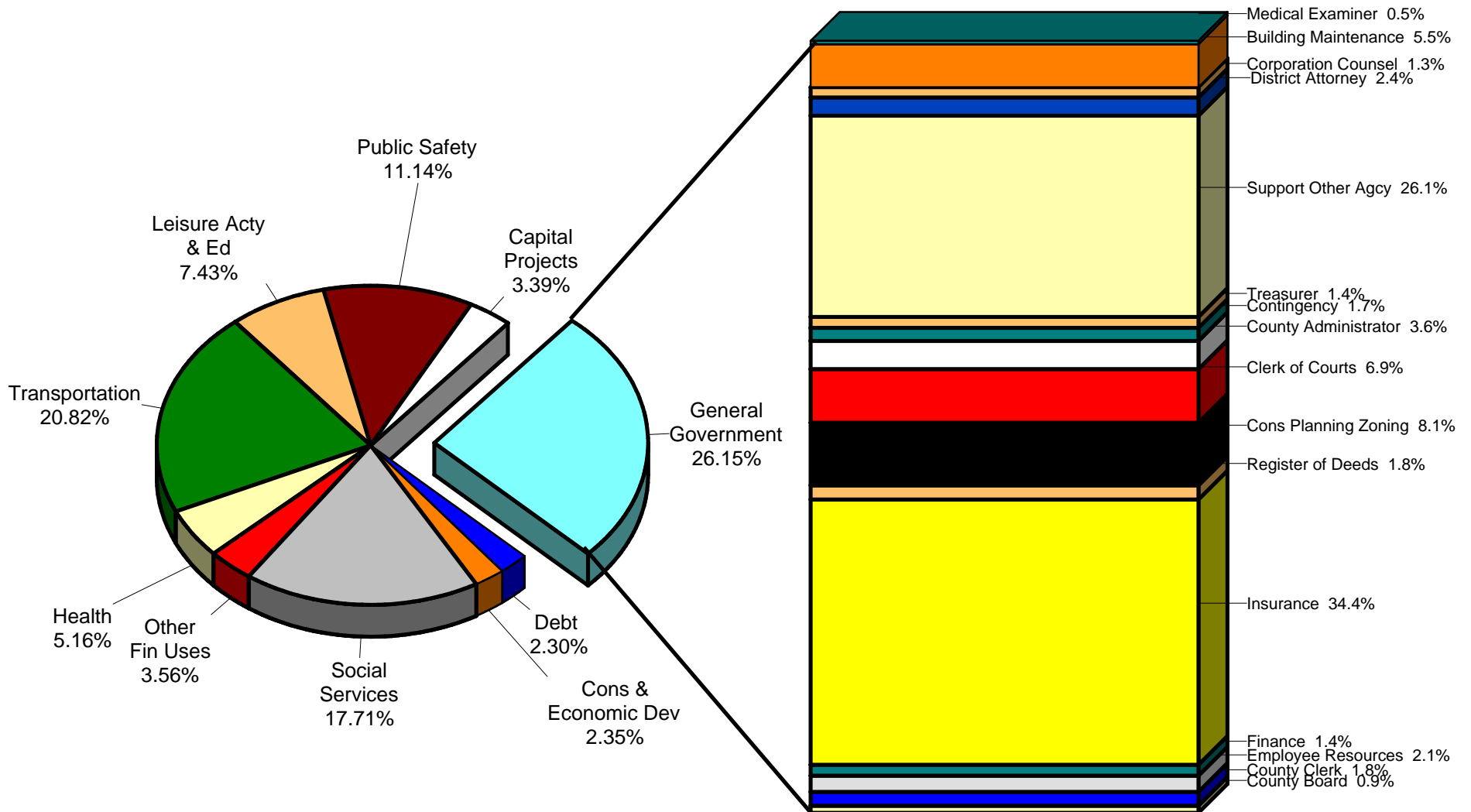
Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Badger State Games</b>									
2008	0	0	0.00%	0	0	0.00%	0	0	0.00%
2007	0	(18,000)	-100.00%	0	0	0.00%	0	(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%
<b>Community Action</b>									
2008	33,095	807	2.50%	0	0	0.00%	33,095	807	2.50%
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%
<b>Dairyland State Academy</b>									
2008	0	0	-100.00%	0	0	0.00%	0	0	-100.00%
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%
<b>Economic Development</b>									
2008	124,680	0	0.00%	0	0	0.00%	124,680	0	0.00%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>Historical Society</b>									
2008	48,408	0	0.00%	0	0	0.00%	48,408	0	0.00%
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%
<b>Humane Society</b>									
2008	66,704	6,064	10.00%	0	0	0.00%	66,704	6,064	10.00%
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%
<b>Minority Affairs Office</b>									
2008	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%
<b>United Way</b>									
2008	10,000	10,000	100.00%	0	0	0.00%	10,000	10,000	100.00%
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	0	0.00%	0	0	0.00%	0	0	0.00%
<b>Woman's Community</b>									
2008	28,014	683	2.50%	0	0	0.00%	28,014	683	2.50%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
<b>City-County Data Center</b>									
2008	1,326,409	97,965	7.97%	0	0	0.00%	1,326,409	97,965	7.97%
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%
<b>Health Care Center</b>									
2008	9,147,671	(264,692)	-2.81%	0	0	0.00%	9,147,671	(264,692)	-2.81%
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%
<b>Health Care Center-Transition Payment</b>									
2008	0	(2,200,000)	100.00%	0	0	0.00%	0	(2,200,000)	-100.00%
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%
<b>Totals</b>									
2008	10,784,981	(2,349,173)	-17.89%	0	0	0.00%	10,784,981	(2,349,173)	-17.89%
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%

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# MARATHON COUNTY 2008 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

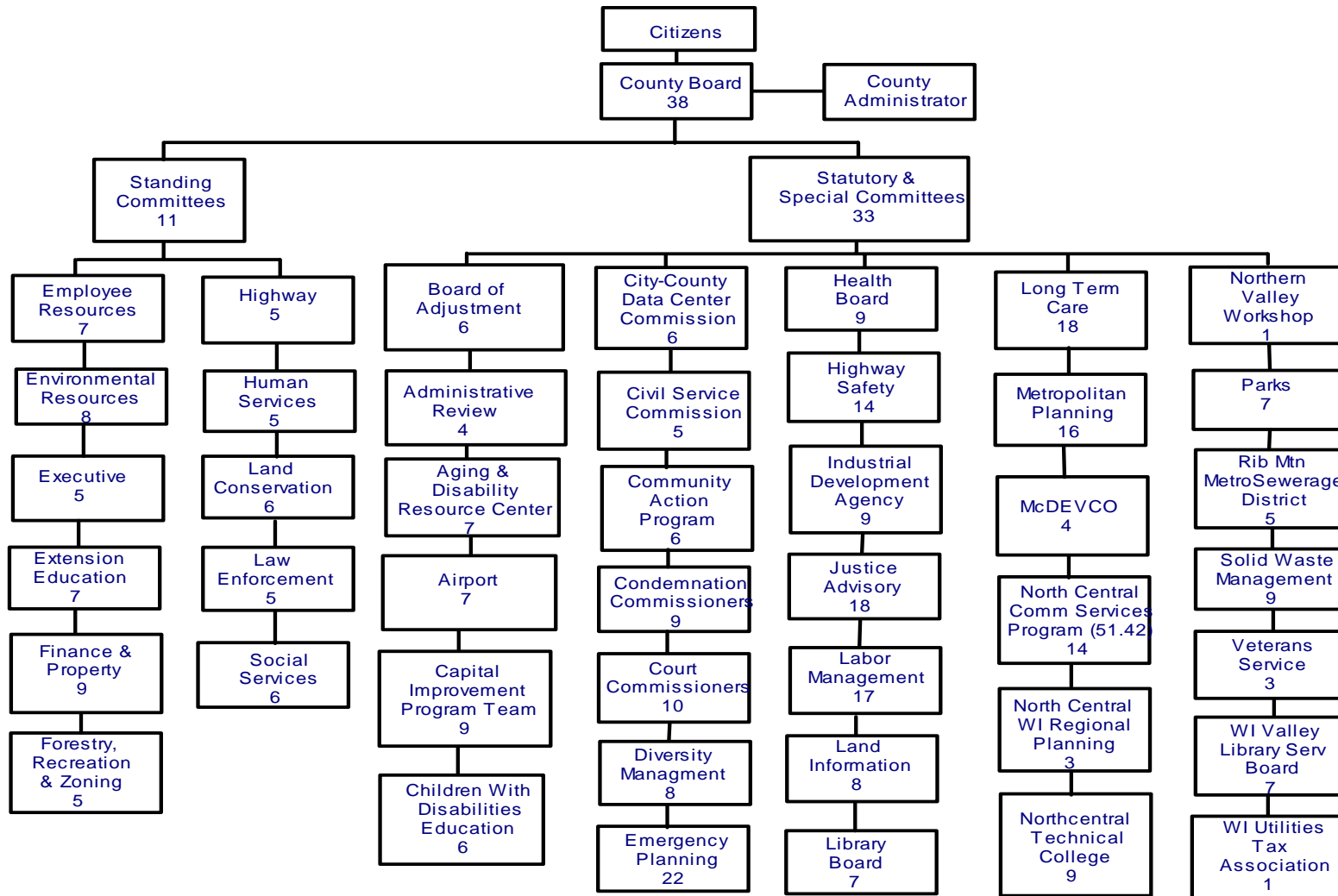
## Examples of leadership measures, of success for the County Board are:

- 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

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 246,554	257,184	257,184	165,261	257,184	Personal Services	\$ 267,788	267,788	267,788
11,475	15,500	15,500	7,202	15,500	Contractual Services	14,200	12,200	12,200
84,154	92,305	92,305	42,233	92,305	Supplies & Expense	96,789	94,124	94,124
<b>\$ 342,183</b>	<b>364,989</b>	<b>364,989</b>	<b>214,696</b>	<b>364,989</b>	<b>Total Expenditures</b>	<b>\$ 378,777</b>	<b>374,112</b>	<b>374,112</b>
<b>\$ 342,183</b>	<b>364,989</b>	<b>364,989</b>	<b>214,696</b>	<b>364,989</b>	<b>TAX LEVY</b>	<b>\$ 378,777</b>	<b>374,112</b>	<b>374,112</b>



# CLERK OF CIRCUIT COURT

## **MISSION STATEMENT**

The role of Wisconsin's court system is to protect individuals' rights, privileges and liberties, to maintain the rule of law, and to provide a forum for the resolution of disputes that is fair, accessible, independent, and effective.

The mission of the Clerk of Circuit Court is to coordinate and manage the general business and financial operations of the Marathon County Circuit Courts. Our goal is to provide superior justice-related support services to all participants and the general public. This office receives files and maintains all of the documentation necessary to create and preserve the official court record. This office receives and disburses bail, fines and forfeitures, and fees as provided for by state statute or upon order of the court. We strive to support and assist other county and state agencies through the coordination of our services, and the collection and reporting of case related information.

## **PROGRAM SERVICES**

The duties of this elected office, as prescribed by state statute and established through local procedure, include the following services:

### **CASE MANAGEMENT AND EVENT TRACKING**

All automated and manual procedures for proper handling of cases filed with the courts is a primary responsibility. Initiating the case, receiving and filing papers, recording relevant information on the official record or docket and monitoring the case by regular checking for scheduled activities or necessary follow up actions as well as timely dispositions and proper record storage are major components of this duty.

### **CALENDAR MANAGEMENT/SCHEDULING**

All cases must be processed in the most expeditious manner. The court's automated system (CCAP) is the essential tool for monitoring the case and assuring that all court activities are planned and scheduled in the appropriate time frame with the information readily available for all system users.

### **CASE RELATED FINANCIAL SERVICES**

With the increasing demand for fiscal accountability, the courts are now managing all assessments through the sophisticated financial component of the court's automated system. Debts to the court become accounts receivable and pay plans and reminder documents are system generated assisting the staff in improved collection efforts. Receipting and reconciliations are system driven and maintained for reference.

### **OPERATION AND BUDGET PLANNING**

This is an ongoing effort by management personnel in the courts, continually assessing short and long range changes and needs to enable the system to respond with flexibility and innovation. The primary focus is to accomplish this with existing resources as much as possible.

### **RECORDS MANAGEMENT**

Storage of all records has become a serious issue for the courts. As space becomes a rare commodity and file storage continues to grow, plans must be put in place to use technology to deal with this issue. Current storage of records to comply with state statutes and court rules demand continual attention.

## **COURTROOM OPERATING SUPPORT**

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

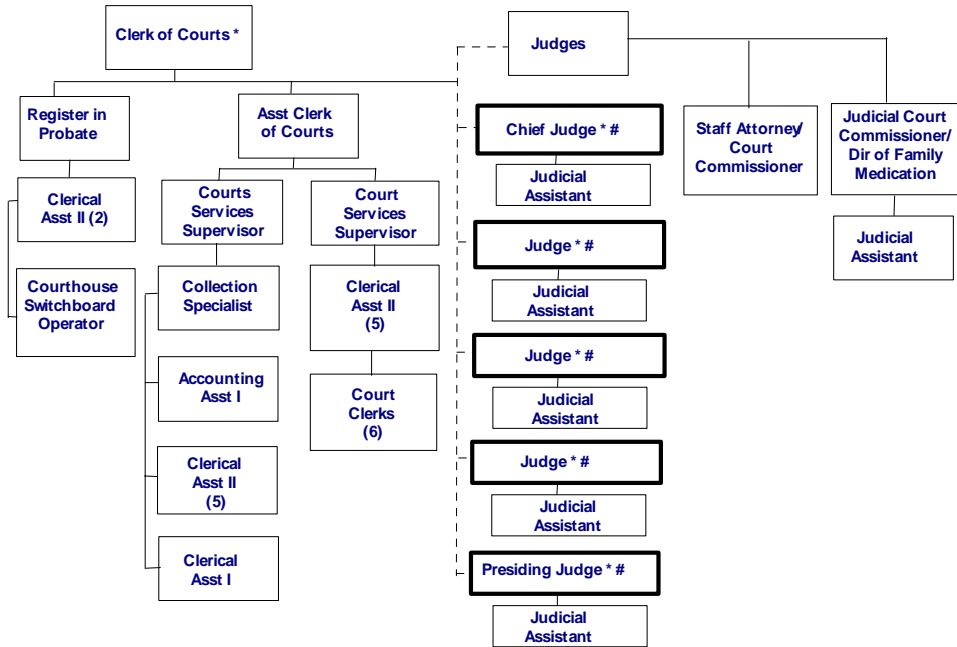
## **JUROR MANAGEMENT**

Five branches conduct jury trials; often more than one trial may be occurring simultaneously. This department is responsible for the random selection of a jury pool of approximately 3200 persons annually. From this group, individuals are qualified and assigned to a panel and then called to appear as needed for trials. Orientation, recordkeeping, jury pay and system evaluation are performed as part of this service.

## **FACILITY PLANNING**

Current and future space utilization needs are continually evaluated. Staff location, evidence and file storage and jury assembly needs are immediate concerns. The sixth court room has been completed. The facility has video conferencing capabilities allowing more flexibility to schedule for appearance and additional courtroom security. Plans continue for a jury assembly area and a centralized receipt area for all court operations.

# CLERK OF CIRCUIT COURT



\* Elected Officials  
# State Employees

Number of Positions (FTE)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Union (FTE)	30.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	29.00
Non-Union (FTE)	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Elected	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
<b>Total</b>	<b>41.00</b>	<b>39.00</b>	<b>39.00</b>	<b>39.00</b>	<b>39.00</b>	<b>39.00</b>	<b>39.00</b>	<b>39.00</b>	<b>39.00</b>	<b>40.00</b>

## CLERK OF CIRCUIT COURT

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

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 1,954,996	2,055,825	2,055,825	1,300,167	2,055,825	Personal Services	\$ 2,218,089	2,186,887	2,186,887
773,984	599,825	599,825	512,570	599,825	Contractual Services	601,125	592,475	592,475
82,575	98,720	98,720	52,741	98,720	Supplies & Expense	95,185	87,970	87,970
4,239	4,500	4,500	2,572	4,500	Fixed Charges	4,500	4,500	4,500
-	250	250	-	250	Grants Contributions & Other	250	-	-
-	-	-	-	-	Capital Outlay	-	-	-
<b>\$ 2,815,794</b>	<b>2,759,120</b>	<b>2,759,120</b>	<b>1,868,050</b>	<b>2,759,120</b>	<b>Total Expenditures</b>	<b>\$ 2,919,149</b>	<b>2,871,832</b>	<b>2,871,832</b>
\$ 646,221	431,000	431,000	-	431,000	Intergov't Grants & Other	\$ 431,000	431,000	431,000
562,763	730,800	730,800	387,680	730,800	Fines, Forfeits & Penalties	638,800	648,800	648,800
587,054	638,500	638,500	406,804	638,500	Public Charges for Services	624,000	649,000	649,000
109,029	142,700	142,700	3,641	142,700	Miscellaneous Revenue	143,000	143,000	143,000
<b>\$ 1,905,067</b>	<b>1,943,000</b>	<b>1,943,000</b>	<b>798,125</b>	<b>1,943,000</b>	<b>Total Revenues</b>	<b>\$ 1,836,800</b>	<b>1,871,800</b>	<b>1,871,800</b>
<b>\$ 910,727</b>	<b>816,120</b>	<b>816,120</b>	<b>1,069,925</b>	<b>816,120</b>	<b>TAX LEVY</b>	<b>\$ 1,082,349</b>	<b>1,000,032</b>	<b>1,000,032</b>

## **MEDICAL EXAMINER'S OFFICE**

### **MISSION STATEMENT**

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

### **PROGRAMS/SERVICES**

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

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

The Marathon County Medical Examiner is chairperson of the Marathon County Child Fatality Review Team.

The Marathon County Medical Examiner's Office also provides public education to several area schools and organizations. Topics addressed by the Medical Examiner include; suicide prevention, alcohol and drug abuse, drinking and driving, and violent death.

## LOGIC MODEL WORKSHEET

**Department/Program Name:** Medical Examiner/ Death Investigation

**Contact Name:** John Larson

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

**Mission:** Investigate deaths to determine their cause and manner.

**Program customer:** Law enforcement agencies of Marathon County .

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
Staff Funding Equipment Facilities Community Partners: Law Enforcement Officials Hospitals Funeral Homes Crime Lab Pathologists Toxicology Labs	Respond to death scene within a reasonable time.  Identify M.E. personnel to L.E. on scene.  Establish professional working relationship with L.E.  Conduct a scene investigation  Identify the body  Order and observe autopsy, if appropriate.  Order toxicology tests and/or x-rays, if appropriate.  Secure body and transport to the appropriate facility.  Analyze the results of lab tests, autopsy reports etc.  Make a determination with regard to the cause and manner of death.  Provide needed and accurate information to L.E.	Number of death investigations conducted  Number of autopsies ordered + observed  Number of lab test order and results analyzed	The M.E. office will have a professional, cooperative, and collaborative working relationship with L.E.	The M.E. office and L.E. will provide complete accurate and consistent death investigation for all of Marathon County.	Prosecution or justification resulting from death investigations.  <u><b>Ultimate Outcome</b></u>  A safe and healthy community.

## Outcome Measurement Report Medical Examiner 2008

**Program Information:** The Medical Examiners office works very closely with the law enforcement agencies in Marathon County. We provide information to law enforcement in death investigations that they depend on for completion of their investigations. We strive to have a reasonable response time and to maintain a professional working relationship with all Law Enforcement (L.E.) agencies in Marathon County.

**Program Outcome:** Our desired outcome is that the M.E. office has a good response time, provides accurate and necessary information to L.E. and we are maintaining a professional working relationship with all L.E. agencies within the county.

**Expected indicators:** We expect Law Enforcement will express satisfaction with response time, professionalism of M.E. personnel, and satisfaction with information and service provided by the M.E. office.

**Outcomes achieved:** Of 11 surveys sent to Marathon County L.E. agencies 10 were returned. On a scale of 1 – 5 (1 = excellent, 5= very poor ) the average score was 2.2. Many also provided positive feedback and some suggestions were offered.

**What did you learn about your program based on this outcome?** The Marathon County M.E. office has a good working relationship with area law enforcement, though we have room for improvement.

**What will you do with the outcome information and will you make any changes to the program?** I plan to provide additional training to deputy M.E. on crime scene etiquette. We will provide a final report of our death investigations to the respective L.E. involved. We will strive to maintain a good professional working relationship with all of L.E. and work to improve in this area.

## MEDICAL EXAMINER'S OFFICE

# Medical Examiner

Number of Positions (FTE)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Non-Union (FTE)	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Elected	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>



## MEDICAL EXAMINER'S OFFICE

Fund: 100 General Fund  
 Org1: 110 Medical Examiner

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 112,041	124,769	124,769	84,217	124,769	Personal Services	\$ 136,992	136,992	136,992
43,108	35,700	60,700	41,570	61,475	Contractual Services	62,000	42,000	42,000
15,214	8,850	8,850	4,509	9,250	Supplies and Expenses	11,250	11,250	11,250
396	542	542	542	542	Fixed Charges	726	726	726
-	-	1,510	2,359	2,359	Capital Outlay	-	-	-
<b>\$ 170,759</b>	<b>169,861</b>	<b>196,371</b>	<b>133,197</b>	<b>198,395</b>	<b>Total Expenditures</b>	<b>\$ 210,968</b>	<b>190,968</b>	<b>190,968</b>
\$ 23,930	35,200	35,200	26,080	30,000	Public Charges for Service	\$ 30,000	39,000	39,000
330	-	-	-	-	Miscellaneous Revenue	-	-	-
-	-	-	-	-	Other Financing Sources	-	-	-
<b>\$ 24,260</b>	<b>35,200</b>	<b>35,200</b>	<b>26,080</b>	<b>30,000</b>	<b>Total Revenues</b>	<b>\$ 30,000</b>	<b>39,000</b>	<b>39,000</b>
<b>\$ 146,499</b>	<b>134,661</b>	<b>161,171</b>	<b>107,117</b>	<b>168,395</b>	<b>TAX LEVY</b>	<b>\$ 180,968</b>	<b>151,968</b>	<b>151,968</b>

# COUNTY ADMINISTRATOR

## **MISSION STATEMENT**

The County Administrator, as the Chief Administrative Officer of the County, coordinates and manages all functions of County government that are not specifically vested in other boards, commissions, or elected officials.

## **PROGRAM/SERVICES**

### **Annual Budget**

The annual budget is the single most important duty of the County Administrator as it relates to the County Board. Under statute, the Administrator is charged with submitting the annual budget to the Board, as well as keeping the County Board informed as to the condition of the County on a regular basis.

### **Official Appointments**

The County Administrator, by statute, is responsible for appointing, with confirmation by the County Board, almost all members of various boards, commissions and committees (except the standing committees of the County Board). The County Administrator is also responsible for appointing, evaluating, and if necessary, removing the appointed County Department heads.

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

## County Administrator Outcome Measurement Report

### ***Program Information:***

Outcome Measurement is a systematic approach to clarifying the intended purpose of our County administered programs, documenting the impact of our services and applying data to the County's commitment to continuous improvement.

### ***Program Outcome:***

Initial: County Board members can distinguish "outputs" and "outcomes" and see the benefits of measuring outcomes.

### ***Expected indicators:***

We expected that 80% of the test items asking County Board members to identify a statement as an "output" or an "outcome" would be answered correctly after a 45 minute presentation on Outcome Measurement.

### ***Outcomes achieved:***

County Board Members answered 77% of the test items correctly immediately following the 9-18-07 educational presentation on Outcome Measurement. (This compares with 53% of the items answered correctly immediately prior to the educational presentation.)

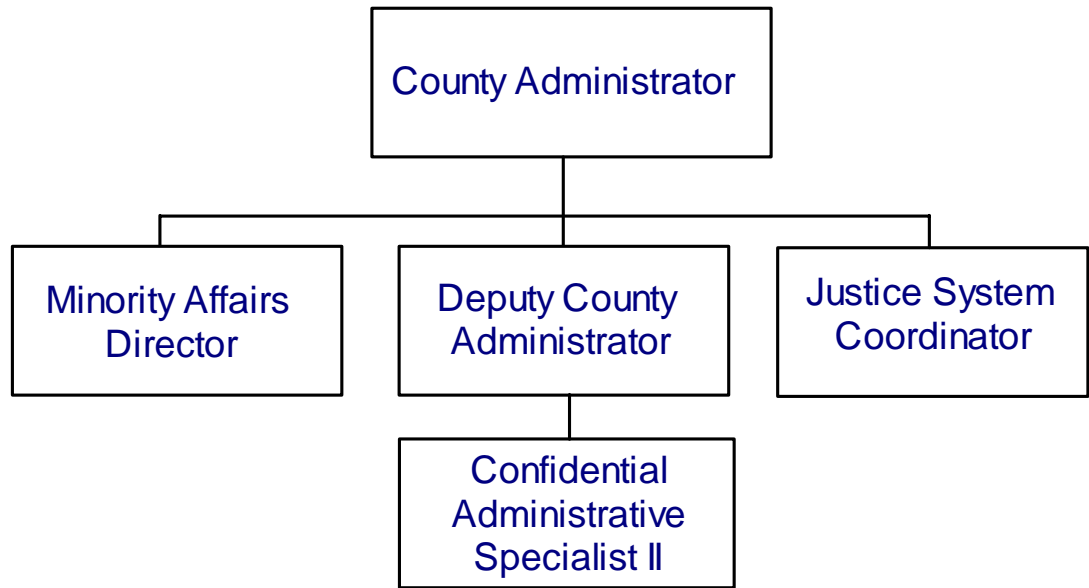
### ***What did you learn about your program based on this outcome?***

We learned that the time limited educational presentation was effective in enhancing the knowledge of County Board members on the differences between "outputs" and "outcomes". This is an important step but for outcome measurement to be applied at the policy tier in making decisions there will be a need for further investigation and possibly follow-up education.

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

The Leadership Group on Outcome Measurement needs to update an educational plan for the County organization which utilizes the committee structure for helping board members and staff better understand how the measurement data can be used in decision making and for holding ourselves accountable for program improvement and accountability reporting.

# COUNTY ADMINISTRATOR



Number of Positions (FTE)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Union (FTE)	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Non-Union (FTE)	2.00	2.00	2.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00
<b>Total</b>	2.00	2.00	2.00	3.00	4.00	4.00	4.00	5.00	5.00	5.00

## COUNTY ADMINISTRATOR

Fund: 100 General Fund  
 Org1: 115 County Administrator

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 352,008	402,942	404,192	284,427	404,192	Personal Services	\$ 414,106	414,106	414,106
76,147	2,480	29,942	5,650	29,789	Contractual Services	7,030	357,030	357,030
17,340	19,744	23,744	12,215	25,749	Supplies and Expense	21,744	20,244	20,244
394	540	540	540	540	Fixed Charges	540	540	540
24,845	1,000	1,000	1,000	1,000	Grant Contribution Other	3,000	1,500	1,500
<b>\$ 470,734</b>	<b>426,706</b>	<b>459,418</b>	<b>303,832</b>	<b>461,270</b>	<b>Total Expenditures</b>	<b>\$ 446,420</b>	<b>793,420</b>	<b>793,420</b>
\$ 8,136	39,000	39,000	39,000	39,000	Intergov't Charges for Serv	\$ -	42,000	42,000
14,905	8,000	9,300	3,776	3,800	Miscellaneous Revenue	1,750	1,750	1,750
-	12,000	75,812	-	75,812	Other Financing Sources	-	-	-
<b>\$ 23,041</b>	<b>59,000</b>	<b>124,112</b>	<b>42,776</b>	<b>118,612</b>	<b>Total Revenues</b>	<b>\$ 1,750</b>	<b>43,750</b>	<b>43,750</b>
<b>\$ 447,693</b>	<b>367,706</b>	<b>335,306</b>	<b>261,056</b>	<b>342,658</b>	<b>TAX LEVY</b>	<b>\$ 444,670</b>	<b>749,670</b>	<b>749,670</b>

## CONTINGENT FUND

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.

Fund: 100 General Fund  
 Org1: 131 Contingent Fund

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 08/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ -	50,000	25,000	10,000	25,000	Grant Contribution Other	\$ 50,000	50,000	50,000
-	650,000	650,000	-	650,000	Other Financing Uses	650,000	650,000	650,000
<b>\$ -</b>	<b>700,000</b>	<b>675,000</b>	<b>10,000</b>	<b>675,000</b>	<b>Total Expenditures</b>	<b>\$ 700,000</b>	<b>700,000</b>	<b>700,000</b>
<b>\$ -</b>	<b>700,000</b>	<b>675,000</b>	<b>10,000</b>	<b>675,000</b>	<b>TAX LEVY</b>	<b>\$ 700,000</b>	<b>700,000</b>	<b>700,000</b>

### CONTINGENT FUND EXPENDITURES

Items	2006 Actual	Items	2007 Actual
Adopted	700,000	Adopted	700,000
NCHC Transportation Program	22,000	Med Exam pathology	25,000
CWA capital needs study	67,000	United Way	10,000
Courts legal fees	157,000	Courts legal fees	175,500
Med Exam training/pathology	12,670		
Support Chamber	17,000		
CIP projects	20,315		
Balance	404,015	Balance	489,500

## JUSTICE SYSTEM ALTERNATIVES

Fund: 100 General Fund  
 Org1: 115 County Administrator

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 84,391	88,264	88,264	56,823	88,264	Personal Services	\$ 93,239	93,239	93,239
497,073	915,082	1,006,688	358,134	594,039	Contractual Services	999,631	617,631	617,631
5,465	5,241	5,241	1,117	5,241	Supplies and Expense	5,241	5,241	5,241
<b>\$ 586,929</b>	<b>1,008,587</b>	<b>1,100,193</b>	<b>416,074</b>	<b>687,544</b>	<b>Total Expenditures</b>	<b>\$ 1,098,111</b>	<b>716,111</b>	<b>716,111</b>
\$ 59,517	41,968	41,968	26,381	41,968	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
-	-	91,606	-	91,606	Other Financing Sources	-	-	-
<b>\$ 59,517</b>	<b>60,052</b>	<b>151,658</b>	<b>26,381</b>	<b>151,658</b>	<b>Total Revenues</b>	<b>\$ 60,052</b>	<b>60,052</b>	<b>60,052</b>
<b>\$ 527,412</b>	<b>948,535</b>	<b>948,535</b>	<b>389,693</b>	<b>535,886</b>	<b>TAX LEVY</b>	<b>\$ 1,038,059</b>	<b>656,059</b>	<b>656,059</b>



# COUNTY CLERK'S OFFICE

## **MISSION STATEMENT**

### **County Board**

Marathon County was incorporated in 1850 and operates under a County Board - Administrator form of government. The County Board of Supervisors is comprised of 38 members who represent supervisory districts. Each District is determined by a population base of approximately 3364 citizens.

### **County Clerk's Office**

This is a statutory office which is directed to handle elections, conservation licensing, dog licensing, marriage licenses, farmland preservation, execution of tax deed and subsequent sale of tax deeded properties, tax apportionment, Clerk to the County Board and retainer of records associated with all aspects of Board and Committee functions.

Our mission is to organize and carry out the above functions as well as a large variety of other duties such as: sale of plat books, maps, compiling and distribution of the county directory and statistical report, filing of all contracts, titles, agreements and leases in the most efficient manner possible.

## **PROGRAMS/SERVICES**

### **County Board**

Secretary to the County Board, keeping and recording all minutes of the County Board. Compiling a proceedings book of every resolution adopted, order passed and ordinance enacted by the County Board. Keeping accurate records on mileage and per diem for all County Board Supervisors and Citizen Members.

### **Communications**

Mail, telephone and copying services are handled in this budget, with an eye towards always improving the quality of service to all departments.

### **Elections**

To prepare and distribute all ballots to Marathon County municipalities, along with computer programming for results, tallying and canvassing of all votes at the primary, general and special elections.

### **Marriage Licenses**

Marriage licenses are only issued by the County Clerk's Office. Clerks shall verify that the parties may marry, and that all requirements are met and take all measures possible to insure the correctness of the information entered on the application and license. Marathon County issues approximately 900 licenses a year. The price of a marriage license in Marathon County is \$75, allocation being \$25-State, \$20-Clerk of Court (family counseling), \$30-County.

### **Conservation Licenses**

The County Clerk's Office is electronically linked with the State Department of Natural Resources-Madison through the new Automated License Issuance System, (A.L.I.S.) which enables the Clerk's Office the capability of selling the various conservation licenses to the public.

## **Dog Licenses**

Dog tags and kennel tags are ordered and received from the state and distributed to all the local municipal treasurers in December. The local treasurers remit monies collected to the County Clerk in March and December.

## **Farmland Preservation Program**

Application for Farmland Preservation is made through the County Clerk's Office. The Farmland Preservation Program was enacted to assist local people who want to preserve farmland and to provide a tax relief to farmers. Under the terms of this agreement, the farm land would remain in agricultural use and would become eligible for a credit or refund on state income taxes.

## **Tax Deed Property**

By State Statute, properties with unpaid taxes after a limitation of time, are subject to be taken by tax deed. Guidelines on the sale of tax delinquent land are found in Marathon County Ordinance 3.20. Additionally, the ordinance contains information pertaining to the jurisdiction over county land in compliance with state law.

## **Direct Seller Permits**

Transient merchants, upon entering and selling in Marathon County, need to obtain a direct seller permit from the County Clerk's Office. Application is filled out and a bond is paid. A background check is run through the Sheriff's Department on all salespersons. The permit is issued after all documents and background checks are completed and bond is paid.

## **Mailroom**

Marathon County contracts with United Mailing Service to barcode all outgoing mail. With this service of bar-coding, we are allowed to meter our mail at the lowest possible postage rate.

## **Miscellaneous**

The County Clerk's Office has a variety of maps, quadrangles, state, county, and city, plat books, available to the public. All Marathon County promotional items are on sale through this office. All contracts, titles, agreements and leases are on file in the Clerk's Office.

## **Temporary Auto License**

Effective September 1, 1998, a new law requires Wisconsin residents to display a metal license or a temporary cardboard license plate on a car or small truck within two business days of purchasing a vehicle. The Department of Motor Vehicles, as a courtesy to the public, requested the County Clerk's of the State of Wisconsin to assist them in issuing these plates.

## **Public**

To serve the public in the most efficient possible way.

## LOGIC MODEL-COUNTY CLERK'S OFFICE

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

**Contact:**

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

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

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

**Program customer:** Engaged Couples

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

## County Clerk 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

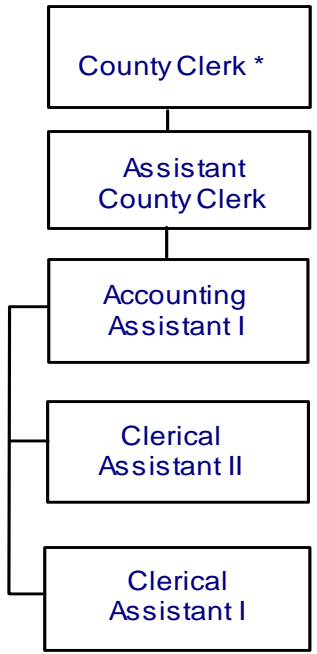
**What did you learn about your program?**

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)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Union (FTE)	4.00	4.00	3.00	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
<b>Total</b>	<b>6.00</b>	<b>6.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

# COUNTY CLERK'S OFFICE

Fund: 100 General Fund  
 Org1: 120 County Clerk

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 254,520	267,358	267,358	170,428	267,358	Personal Services	\$ 288,844	288,844	288,844
125,391	166,700	166,700	65,106	138,185	Contractual Services	158,015	158,015	158,015
248,356	282,920	282,920	193,077	285,695	Supplies and Expense	305,247	299,247	299,247
(5,636)	-	-	-	-	Grants Contribution Other	-	-	-
<b>\$ 622,631</b>	<b>716,978</b>	<b>716,978</b>	<b>428,611</b>	<b>691,238</b>	<b>Total Expenditures</b>	<b>\$ 752,106</b>	<b>746,106</b>	<b>746,106</b>
\$ 29,002	28,670	28,670	19,500	28,680	License & Permits	\$ 28,660	28,660	28,660
259,521	106,850	106,850	79,025	107,810	Public Charges for Service	100,765	106,765	106,765
107,681	159,230	159,230	112,344	181,230	Intergov't Charges for Serv	176,000	176,000	176,000
593	500	500	662	675	Miscellaneous Revenues	500	500	500
<b>\$ 396,797</b>	<b>295,250</b>	<b>295,250</b>	<b>211,531</b>	<b>318,395</b>	<b>Total Revenues</b>	<b>\$ 305,925</b>	<b>311,925</b>	<b>311,925</b>
<b>\$ 225,834</b>	<b>421,728</b>	<b>421,728</b>	<b>217,080</b>	<b>372,843</b>	<b>TAX LEVY</b>	<b>\$ 446,181</b>	<b>434,181</b>	<b>434,181</b>

# EMPLOYEE RESOURCES DEPARTMENT

## **MISSION STATEMENT**

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

## **PROGRAM SERVICES**

### **Labor Relations**

We negotiate collective bargaining agreements with our public employees in accordance with the requirements and procedures of Wisc. Stats. 111.70 and 111.77. We espouse joint labor-management problem solving and use the traditional or consensus bargaining whenever possible. Additionally, we assist departments with the administration of the labor contracts, including responding to formal employee grievances. We also respond on behalf of the County to petitions for new bargaining units and petitions to incorporate specific positions into existing bargaining units.

### **Selection**

We work with County departments to recruit and select qualified individuals to fill vacant positions.

### **Position Allocation**

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

### **Job Classification and Compensation**

We conduct classification/compensation reviews on County positions to provide a job classification system and to ensure adequate compensation to maintain a high quality workforce.

### **Training and Development**

We work to provide educational programs designed to enhance the competency of County employees. We promote continuing life-long learning for all our employees and do what we can to support skill enhancement.

### **Employee Safety and Health**

In conjunction with Risk Management, we work to develop policies designed to ensure that employees work in a safe environment and educational programs organized to ensure that each employee understands what needs to be done to protect themselves from workplace injuries and illness. Additionally, we administer the worker's compensation program for the County.

**LOGIC MODEL WORKSHEET**

**Department:** Employee Resources Department

Contact Person: Frank Matel

**Program Name:** Workers Compensation Accident and Claims Management B Injured Employee

**Mission:** Manage in a cost effective manner the self-administered workers compensation insurance which is no-fault insurance that pays benefits to employees for accidental injuries or diseases related to the employees 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 questionnaire / Send employee questionnaire / Communicate with medical professional and others - letters, phone calls, faxes, brochure, 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  # of claims denied  # of restricted duty days  # of lost work days  # of claims pending # of IME conducted  # of voc rehab evaluations  # of medical record reviews conducted  # of payments processed, type and amount  # of worksite assessments conducted	<b>INJURED EMPLOYEE</b> Report Claims timely Receive appropriate medical treatment Apply for appropriate benefits related to work injuries/illnesses Understand medical restrictions  <b>COUNTY</b> Department report claims timely to ERD  County complies with legal requirements of Worker's Compensation Laws  County workers use safe work practices	<b>INJURED EMPLOYEE</b> Improve health status Return to restricted duty work as soon as medically possible  <b>COUNTY</b> Eliminate fraud and malingering claims Reduce # of unsafe work practices	<b>INJURED EMPLOYEE</b> Return to productive County employment or understand other benefit options  <b>COUNTY</b> Control worker=s comp costs and maintain productive work force  Reduce potential for litigation regarding work injuries and illnesses  <b>COMMUNITY</b> A productive County workforce



## EMPLOYEE RESOURCES OUTCOME MEASUREMENT REPORT

**Program Information:**

Workers Compensation Accident and Claims Management B Injured Worker

**Program Outcomes:** 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.

**Expected Indicators:**

- |  |  |
|--|--|
| 1. 90% of the claims reported to direct supervisor within 2 working days | 4. 0 claims over \$100,000                         |
| 2. 90% of the claims approved/denied within 30 days                      | 5. 1% reduction of average cost per claim          |
| 3. 25% reduction in lost work days                                       | 6. Reduction of # of claims open more than 2 years |

**Outcomes Achieved – 2006 Data:**

- 97% (99) of 102 for 2006; 93% (140) of 151 for 2005 workers compensation claims (including informational only claims) were reported to direct supervisor within 2 working days
- 94% (44) of the 47 for 2006; 92% (73) of the 79 for 2005 medical and/or lost-time worker=s compensation claims were approved/denied within 30 days
- 59% reduction — 140 lost work days in 2006 compared to 341 lost work days in 2005
- 1 claim over \$100,000 (death claim in 2005)
- 53% reduction — Ave cost of paid medical claims (including lost time) \$2,666 for 2006 compared to \$5,641 for 2005
- 19 claims open as of 12/31/06; (9 claims open prior to 2006; 3 claims open in 2005; 7 claims open more than 2 years)

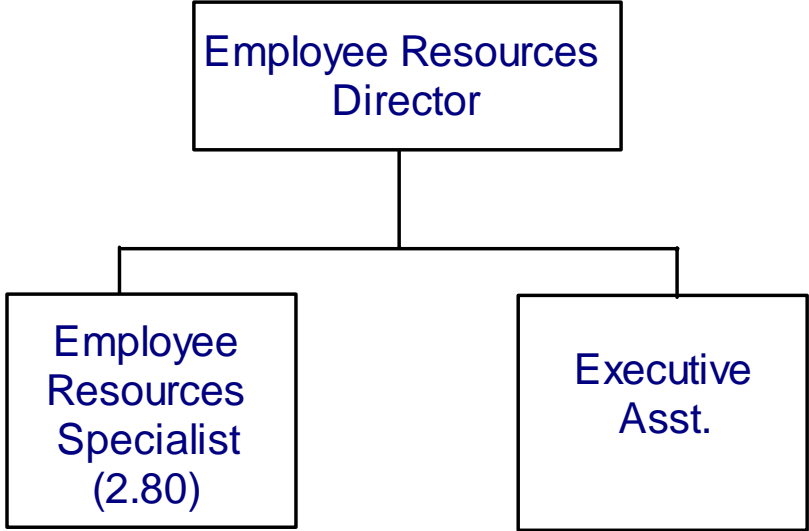
**What did you learn about your program based on these outcomes:**

- Some employees did not report claims until after medical charges were denied by health insurance
- More than 30 days is required to approve/deny a workers compensation claim that requires further investigation including independent medical evaluation

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

- Provide additional educational sessions for supervisors and employees including expanded new employee orientation on prompt reporting of possible work-related injuries/illnesses and overview of the workers compensation law
- Provide annual information regarding prompt reporting of possible work-related injuries/illnesses and quarterly reminders through the County's Rumor Mill Newsletter
- Provide brief worker's comp overview during various safety training programs
- Provide on-site departmental training on worker's compensation policies and procedures
- Next year will analyze how our safety programs/training impact work-related injuries and employee perceptions

# EMPLOYEE RESOURCES DEPARTMENT



Number of Positions (FTE)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
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)	5.425	5.425	5.425	5.80	4.80	4.80	4.80	4.80	4.80	4.80
<b>Total</b>	5.425	5.425	5.425	5.80	4.80	4.80	4.80	4.80	4.80	4.80

# EMPLOYEE RESOURCES DEPARTMENT

Fund: 100 General Fund  
 Org1: 125 Employee Resources

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 08/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 299,635	317,899	317,899	208,983	317,899	Personal Services	\$ 337,589	337,589	337,589
132,300	110,015	110,015	73,255	107,077	Contractual Services	121,295	105,295	105,295
46,563	45,486	55,486	31,619	45,480	Supplies and Expense	53,564	53,564	53,564
-	325,000	325,000	-	325,000	Other Financing Uses	325,000	375,000	375,000
<b>\$ 478,498</b>	<b>798,400</b>	<b>808,400</b>	<b>313,857</b>	<b>795,456</b>	<b>Total Expenditures</b>	<b>\$ 837,448</b>	<b>871,448</b>	<b>871,448</b>
\$ 213,050	102,000	112,000	137,448	201,850	Miscellaneous Revenues	\$ 111,800	111,875	111,875
<b>\$ 213,050</b>	<b>102,000</b>	<b>112,000</b>	<b>137,448</b>	<b>201,850</b>	<b>Total Revenues</b>	<b>\$ 111,800</b>	<b>111,875</b>	<b>111,875</b>
<b>\$ 265,448</b>	<b>696,400</b>	<b>696,400</b>	<b>176,409</b>	<b>593,606</b>	<b>TAX LEVY</b>	<b>\$ 725,648</b>	<b>759,573</b>	<b>759,573</b>

# FINANCE DEPARTMENT

## **MISSION STATEMENT**

The mission of the Finance Department is to provide financial stability to the County level of government for the residents of Marathon County. In order to achieve this, the Department must be able to provide a comprehensive financial accounting and reporting system for the entire reporting entity. The Department also provides the support for the annual budget process, and Risk Management Services.

The Finance Department's mission must avail itself to all Federal and State laws and financial reporting requirements established by the Governmental Accounting Standards Board (GASB). The Finance Department must also provide the financial, budgeting and Risk Management activities of Marathon County under more specific guidance from the ordinances and resolutions of the County Board of Supervisors.

## **PROGRAMS/SERVICES**

### **General Ledger**

The Finance Department is responsible for the accounting functions of Marathon County as a whole. In this capacity, the Finance Department is held liable for the creation of Financial Statements (and the budgetary information which governs those statements) which are relevant, reliable, timely and in compliance with both the professional guidelines established by the GASB, as well as laws enacted by the Federal, State and Local governments. The Finance Department is also charged with the duty of answering questions containing

financial implications, and assisting users in researching information from the accounting system. These objectives are met through the County's general ledger system.

### **Accounts Payable**

A major component of the County's general ledger system is an accounts payable subsystem which can facilitate the accurate and timely disbursement of County funds as directed by both County officials and legal guidelines. The accounts payable person is frequently called upon to research payment histories, ensure that duplicate payments are not prepared and answer operating questions about the accounts payable system asked by other system users. Another major responsibility of the accounts payable person is to update the vendor tables with new vendor names and all change-of-address information received.

### **Payroll**

Another one of the major subsystems of the County's general ledger system and a major function of the Finance Department is its payroll function. Payroll's main focus is the accurate and timely tracking of salaries, wages, and benefits earned by the County's employees and elected officials, within the guidelines established by federal, state and local regulations, as well as union contracts and management ordinance agreements. The Payroll function is also charged with supplying support information for budgetary purposes, forwarding payroll data on to federal and state government agencies, and answering

questions about the County's payroll system, government-mandated earning forms, and employee accruals.

### **Fixed Assets**

The fixed asset subsystem safeguards the County's property by providing a detailed inventory. A well-implemented fixed asset program aides the County in knowing what resources are available for its use, as well as providing financial reporting information on depreciation expenses for all the various County Departments that need depreciation calculations.

### **Budget**

The first step to ensuring that the accounting function runs smoothly, efficiently and within its legally established guidelines is to produce a detailed and accurate budget. The Finance Department is in charge of answering questions from other departments as they prepare their own departmental budgets. As budget information is returned to the Finance Department to be compiled, each component is carefully considered and reviewed on a County-wide basis; revenues and expenditures are tested for their ability to not only cover the anticipated costs of providing government services for the County, but to contain adequate funding for covering contingent events which have a high probability of occurring.

### **Risk Management**

The risk management function is an ongoing process of identifying and analyzing risk/loss exposures and taking action to prevent, reduce, retain or transfer these various exposures on a County wide basis. Incorporated into this function are the administrative duties for the following: property insurance, casualty (general and automobile liability) insurance, worker's compensation, health, dental and benefit programs, contract review, hazard communications, facility inspections, claims handling and processing, insurance cost allocation and budgeting, subrogation and recovery programs, Safety

Committee, and the Labor Management Committee. Another major function is the coordination of all employee benefit programs. This includes employee benefit administration, COBRA, HIPAA, and retiree benefit coordination.

**LOGIC MODEL WORKSHEET**

**Department/Program Name:** Finance

**Contact Name:** Kristi Kordus

**Revised:** September 10, 2004

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

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

**Program customer:** Marathon County through its citizens and taxpaying public

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

## Finance 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

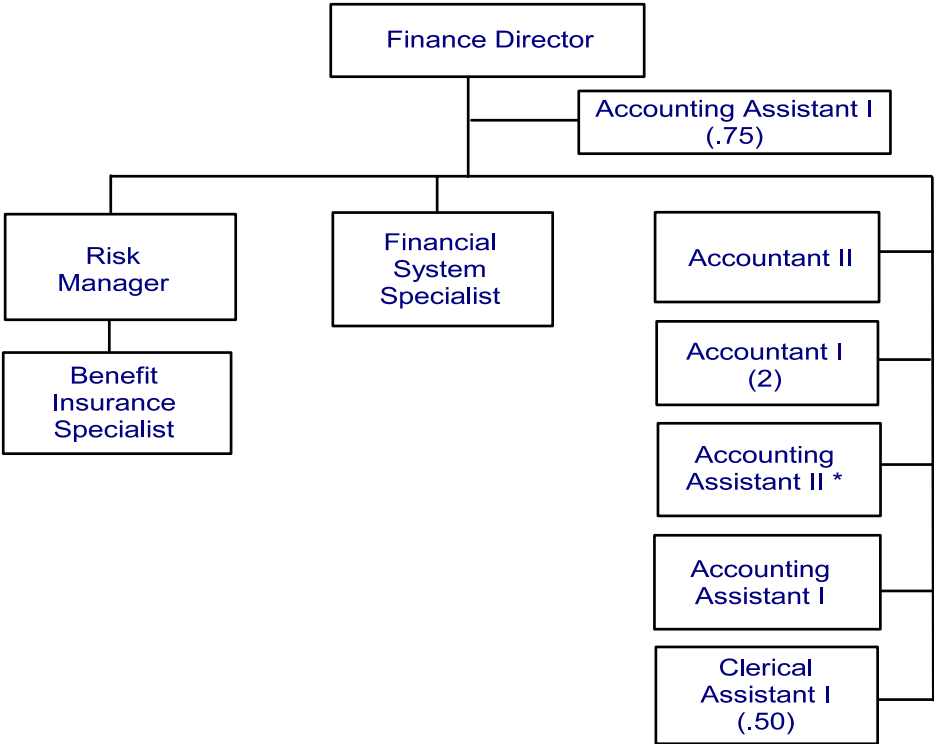
**Expected indicators:** By July 1, 2006 70% if replacement capital assets are to replace fully depreciated assets.

**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)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Union (FTE)	8.30	8.30	8.00	9.00	8.00	8.00	8.00	7.25	7.25	7.25
Non-Union (FTE)	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00
<b>Total</b>	<b>10.30</b>	<b>10.30</b>	<b>10.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>10.25</b>	<b>10.25</b>	<b>10.25</b>



## FINANCE DEPARTMENT

Fund: 100 General Fund  
 Org1: 135 Finance

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 379,584	445,687	448,687	292,580	448,687	Personal Services	\$ 472,562	472,562	472,562
93,113	89,780	94,780	50,281	93,570	Contractual Services	87,890	90,890	90,890
17,193	25,906	30,906	16,127	31,767	Supplies & Expense	20,300	20,300	20,300
<b>\$ 489,890</b>	<b>561,373</b>	<b>574,373</b>	<b>358,988</b>	<b>574,024</b>	<b>Total Expenditures</b>	<b>\$ 580,752</b>	<b>583,752</b>	<b>583,752</b>
\$ 82,956	-	-	26,536	26,536	Intergov't Grants & Aid	\$ -	-	-
-	49,500	49,500	47,977	49,500	Intergov't Charges for Serv	55,800	55,800	55,800
5,484	4,500	4,500	3,788	4,500	Miscellaneous Revenue	5,800	5,800	5,800
-	-	13,000	-	13,000	Other Financing Sources	-	-	-
<b>\$ 88,440</b>	<b>54,000</b>	<b>67,000</b>	<b>78,301</b>	<b>93,536</b>	<b>Total Revenues</b>	<b>\$ 61,600</b>	<b>61,600</b>	<b>61,600</b>
<b>\$ 401,450</b>	<b>507,373</b>	<b>507,373</b>	<b>280,687</b>	<b>480,488</b>	<b>TAX LEVY</b>	<b>\$ 519,152</b>	<b>522,152</b>	<b>522,152</b>

# GENERAL COUNTY INSURANCE

Fund: 100 General Fund  
 Org1: 137 General County Insurance

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 08/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 425,778	420,369	420,369	413,657	420,369	Fixed Charges	\$ 401,375	401,375	401,375
<b>\$ 425,778</b>	<b>420,369</b>	<b>420,369</b>	<b>413,657</b>	<b>420,369</b>	<b>Total Expenditures</b>	<b>\$ 401,375</b>	<b>401,375</b>	<b>401,375</b>
<b>\$ 425,778</b>	<b>420,369</b>	<b>420,369</b>	<b>413,657</b>	<b>420,369</b>	<b>TAX LEVY</b>	<b>\$ 401,375</b>	<b>401,375</b>	<b>401,375</b>

## SUPPORT TO OTHER AGENCIES

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

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 11,056,914	13,134,154	13,134,154	12,751,925	13,160,690	Grants Contributions & Other	\$ 10,770,735	10,784,981	10,784,981
<b>\$ 11,056,914</b>	<b>13,134,154</b>	<b>13,134,154</b>	<b>12,751,925</b>	<b>13,160,690</b>	<b>Total Expenditures</b>	<b>\$ 10,770,735</b>	<b>10,784,981</b>	<b>10,784,981</b>
<b>\$ 11,056,914</b>	<b>13,134,154</b>	<b>13,134,154</b>	<b>12,751,925</b>	<b>13,160,690</b>	<b>TAX LEVY</b>	<b>\$ 10,770,735</b>	<b>10,784,981</b>	<b>10,784,981</b>

# PROPERTY/CASUALTY INSURANCE

Fund: 850 Property/Casualty  
 Org1: 145 Insurance

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 66,969	71,046	71,046	49,575	71,046	Personal Services	\$ 90,511	90,511	90,511
6,416	38,000	38,000	78	38,000	Contractual Services	38,000	38,000	38,000
2,910	17,650	17,650	1,425	17,650	Supplies & Expense	19,950	19,450	19,450
1,458,639	696,250	696,250	667,509	696,250	Fixed Charges	707,250	749,250	749,250
-	2,500	2,500	-	2,500	Capital Outlay	-	-	-
20,439	-	-	-	-	Other Financing Uses	-	-	-
<b>\$ 1,555,373</b>	<b>825,446</b>	<b>825,446</b>	<b>718,587</b>	<b>825,446</b>	<b>Total Expenditures</b>	<b>\$ 855,711</b>	<b>897,211</b>	<b>897,211</b>
\$ 766,906	792,724	792,724	793,736	793,736	Intergov't Charges for Serv	\$ 731,961	731,961	731,961
287,253	32,722	32,722	177,085	249,921	Miscellaneous Revenue	123,750	165,250	165,250
<b>\$ 1,054,159</b>	<b>825,446</b>	<b>825,446</b>	<b>970,821</b>	<b>1,043,657</b>	<b>Total Revenues</b>	<b>\$ 855,711</b>	<b>897,211</b>	<b>897,211</b>
<b>\$ 501,214</b>	<b>-</b>	<b>-</b>	<b>(252,234)</b>	<b>(218,211)</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

## EMPLOYEE BENEFIT INSURANCE

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

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 151,823	153,860	153,860	104,504	153,860	Personal Services	\$ 170,269	170,269	170,269
456,179	509,500	509,500	434,185	509,500	Contractual Services	531,000	531,000	531,000
18,074	25,550	25,550	14,317	25,550	Supplies & Expense	35,050	35,050	35,050
9,329,584	11,368,910	11,368,910	6,162,194	11,368,910	Fixed Charges	12,175,910	12,174,910	12,174,910
1,399	17,000	17,000	5,173	17,000	Capital Outlay	-	-	-
-	5,000	5,000	5,000	5,000	Other Financing Uses	5,000	5,000	5,000
<b>\$ 9,957,059</b>	<b>12,079,820</b>	<b>12,079,820</b>	<b>6,725,373</b>	<b>12,079,820</b>	<b>Total Expenditures</b>	<b>\$ 12,917,229</b>	<b>12,916,229</b>	<b>12,916,229</b>
\$ 93,082	23,000	23,000	53,070	90,000	Public Charges for Serv	\$ 23,000	23,000	23,000
10,545,650	11,960,293	11,960,293	7,402,329	10,484,288	Miscellaneous Revenue	12,797,702	12,796,702	12,796,702
-	96,527	96,527	5,000	96,527	Other Financing Sources	96,527	96,527	96,527
<b>\$ 10,638,732</b>	<b>12,079,820</b>	<b>12,079,820</b>	<b>7,460,399</b>	<b>10,670,815</b>	<b>Total Revenues</b>	<b>\$ 12,917,229</b>	<b>12,916,229</b>	<b>12,916,229</b>
<b>\$ (681,673)</b>	<b>-</b>	<b>-</b>	<b>(735,026)</b>	<b>1,409,005</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

# TREASURER'S DEPARTMENT

## MISSION STATEMENT

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

## PROGRAMS/SERVICES

### **Tax Collections**

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

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

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

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

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

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

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

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

### **Investments - Cash Management**

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

### **Cash Receipting**

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

# TREASURER/PROPERTY DEPARTMENT

## **MISSION STATEMENT**

The Real Property Division operates under the authority given in “Chapter 70.09 of Wisconsin State Statutes and is staffed by a Lead Property Lister, a Property Lister and a Draftsman. The statutory function of this department is to keep accurate information on all recorded parcels of real property in Marathon County and to prepare and distribute assessment rolls, tax rolls, real estate and personal property tax bills.

## **PROGRAMS/SERVICES**

### **Comprehensive**

Approximately 74,000 parcels, which comprise 62 municipalities, must be maintained throughout the year. The Real Property division keeps current the following information on each parcel of land: owners name, legal description, parcel identification number, lot size and acreage, site address, mail address, ROD recording information, school district and special district codes and computer generated maps. Also available in our system is the assessed value of the land and the improvements, the estimated fair market value and the tax

dollar amount of each parcel in Marathon County. It is a service of the Property Division to provide this information by in-house computers and through a variety of computer generated reports which are available to taxation district assessors, city, village and town clerks, treasurers, county officials as well as the public.

### **Preparation and Distribution of Assessment Rolls**

Assessment Rolls for all 62 municipalities in Marathon County are generated January 1st of each year to provide information on parcels of real property for the use of taxation district assessors, city, village and town clerks and treasurers. Assessments and other updates are posted to the books and returned back to Property Division to provide data entry for the assessment roll, notice of assessments, and summary reports. This is all done in preparation for the tax roll.

### **Preparation and Distribution of Tax Rolls**

All 62 municipalities are provided with a tax rate worksheet, which is to be filled out and returned to the Property Division Department. Upon receipt of this form all figures are verified against the Land Record System. Once this is balanced, tax rates are calculated and tax bills and tax rolls are then printed and distributed to each municipality.

## LOGIC MODEL WORKSHEET

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

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

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

**Program customer:** Public and County Departments

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



## Treasurer 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.

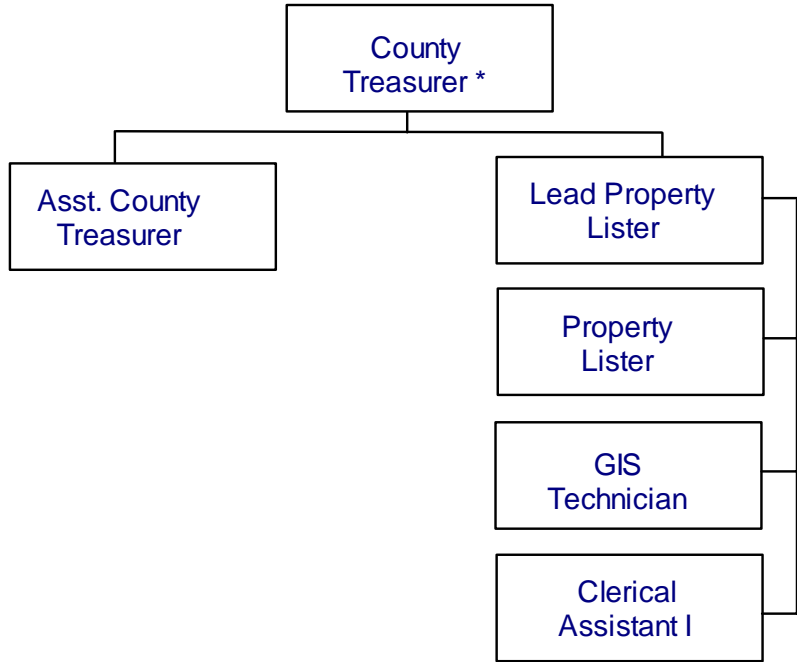
**Expected indicators:** Number of journal entries needed to correct cash receipts.

**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)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Union (FTE)	3.00	4.00	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
<b>Total</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

## TREASURER'S DEPARTMENT

Fund: 100 General Fund  
 Org1: 140 Treasurer

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 358,774	376,273	376,273	243,468	376,273	Personal Services	\$ 402,087	402,087	402,087
158,828	110,000	110,000	11,276	110,000	Contractual Services	107,400	107,400	107,400
20,256	30,946	30,946	18,431	31,760	Supplies & Expense	29,946	29,946	29,946
	27,600	27,600	(2,728)	27,600	Fixed Charges	-	-	-
586,187	44,300	44,300	111,469	144,300	Grants Contributions Other	44,300	44,300	44,300
309	-	-	-	-	Capital Outlay	-	-	-
<b>\$ 1,124,354</b>	<b>589,119</b>	<b>589,119</b>	<b>381,916</b>	<b>689,933</b>	<b>Total Expenditures</b>	<b>\$ 583,733</b>	<b>583,733</b>	<b>583,733</b>
\$ 11,859,783	11,578,150	11,578,150	5,710,655	11,714,200	Taxes	\$ 11,183,150	9,983,150	10,366,133
5,989,625	5,892,191	5,892,191	1,188,819	5,962,613	Intergov't Grants & Aid	5,681,754	6,031,457	6,031,457
42,607	42,000	42,000	5,228	42,500	Public Charges for Service	42,000	42,000	42,000
1,926	2,400	2,400	356	2,400	Intergov't Charges for Serv	2,400	2,400	2,400
1,687,840	1,073,632	1,073,632	1,153,483	1,472,941	Miscellaneous Revenue	962,230	823,031	764,642
<b>\$ 19,581,781</b>	<b>18,588,373</b>	<b>18,588,373</b>	<b>8,058,541</b>	<b>19,194,654</b>	<b>Total Revenues</b>	<b>\$ 17,871,534</b>	<b>16,882,038</b>	<b>17,206,632</b>
<b>\$ (18,457,427)</b>	<b>(17,999,254)</b>	<b>(17,999,254)</b>	<b>(7,676,625)</b>	<b>(18,504,721)</b>	<b>TAX LEVY</b>	<b>\$ (17,287,801)</b>	<b>(16,298,305)</b>	<b>(16,622,899)</b>

# CORPORATION COUNSEL

## **MISSION STATEMENT**

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

## **PROGRAMS/SERVICES**

### **Legal Services/General**

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

### **Legal Services/Ordinance Enforcement**

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

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

### **Involuntary Commitments/Chapter 51: Wisconsin Statutes**

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

### **Guardianships/Protective Placements: Chapter 55 and 880 Wisconsin Statutes**

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

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

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

### **Child Support/Paternities - Chapter 767 Wisconsin Statutes**

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

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

### **Workers Compensation Cases**

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

## LOGIC MODEL WORKSHEET

**Department/Program Name:** Office of Corporation Counsel

**Contact Name:** Thomas P. Finley, Corporation Counsel

**Revised:** September 20, 2004

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

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

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

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

## Corporation Counsel 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.

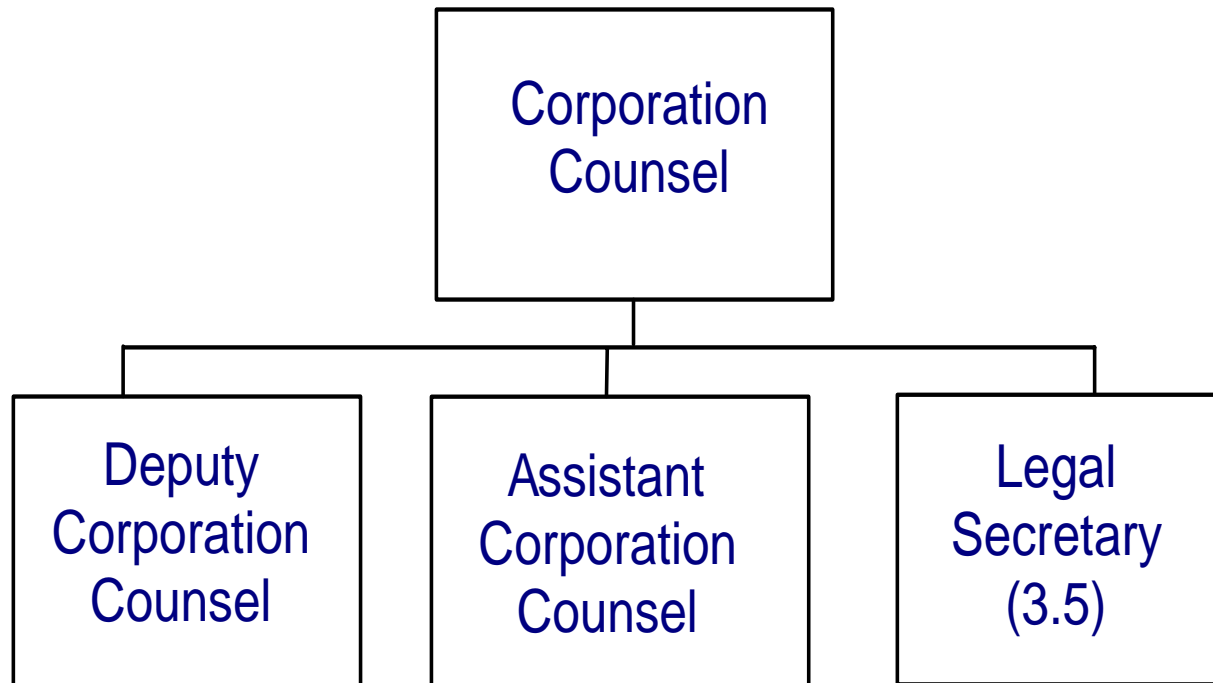
**Expected indicators:** As of 12/31/06, the department will assure that 100% of the subjects in commitment actions receive procedural and substantive due process in initial commitment proceedings and any recommitment proceedings

**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)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Union (FTE)	4.50	4.75	5.75	5.75	4.50	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
<b>Total</b>	6.50	6.75	7.75	7.75	6.50	6.50	6.50	6.50	6.50	6.50



## CORPORATION COUNSEL

Fund: 100 General Fund  
 Org1: 163 Corporation Counsel

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 319,459	505,372	505,372	333,392	505,372	Personal Services	\$ 529,123	529,123	529,123
8,102	4,040	4,040	3,245	4,040	Contractual Services	4,040	4,040	4,040
24,225	19,081	19,081	17,174	19,081	Supplies & Expense	19,081	19,081	19,081
(9,119)	-	-	-	-	Grants Contributions Other	-	-	-
<b>\$ 342,667</b>	<b>528,493</b>	<b>528,493</b>	<b>353,811</b>	<b>528,493</b>	<b>Total Expenditures</b>	<b>\$ 552,244</b>	<b>552,244</b>	<b>552,244</b>
\$ -	227,196	227,196	51,104	227,196	Intergov't Charges for Serv	\$ 227,196	237,196	237,196
\$ -	<b>227,196</b>	<b>227,196</b>	<b>51,104</b>	<b>227,196</b>	<b>Total Revenues</b>	<b>\$ 227,196</b>	<b>237,196</b>	<b>237,196</b>
<b>\$ 342,667</b>	<b>301,297</b>	<b>301,297</b>	<b>302,707</b>	<b>301,297</b>	<b>TAX LEVY</b>	<b>\$ 325,048</b>	<b>315,048</b>	<b>315,048</b>

## DISTRICT ATTORNEY

### **MISSION STATEMENT**

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

### **PROGRAMS/SERVICES**

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

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

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

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

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

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

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

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

### **Victim Services**

In accordance with the Wisconsin constitution and statutes, services are provided to victims of crime via the Victim/Witness Services Program located in the Marathon County District Attorney's Office. Victims, witnesses and citizens receive information about the prosecution of cases, whether it is in regard to notices of upcoming hearings, restitution information, crime victim compensation information, disposition/sentencing information, providing the court with victim impact information, or some other service, information or referral.

### **Miscellaneous Prosecution and Assistance**

The Marathon County District Attorney's Office also handles a wide variety of other miscellaneous criminal and Ordinance matters, including referrals from the Wisconsin Department of Agriculture, Trade and Consumer Protection regarding milk

law violations and pesticide violations; the Department of Revenue regarding a variety of tax law violations and the Department of Work Force Development regarding wage claim complaints. In addition, the Marathon County District Attorney's Office assists and prosecutes related statutory violations for a variety of County departments, such as rabies vaccinations/quarantine violations regarding dogs and other animals on behalf of the Marathon County Health Department. In addition, the Marathon County District Attorney's Office determines, collects and disburses restitution to countless victims of crime, in excess of \$200,000 a year. All of the above are examples of the wide variety of miscellaneous matters also handled by the Marathon County District Attorney's Office.

## LOGIC MODEL WORKSHEET

**Department/Program Name:** District Attorney OWI Prosecutor

**Contact Name:** LaMont K. Jacobson

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

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

**Program customer:** Public, OWI Offenders & Law Enforcement

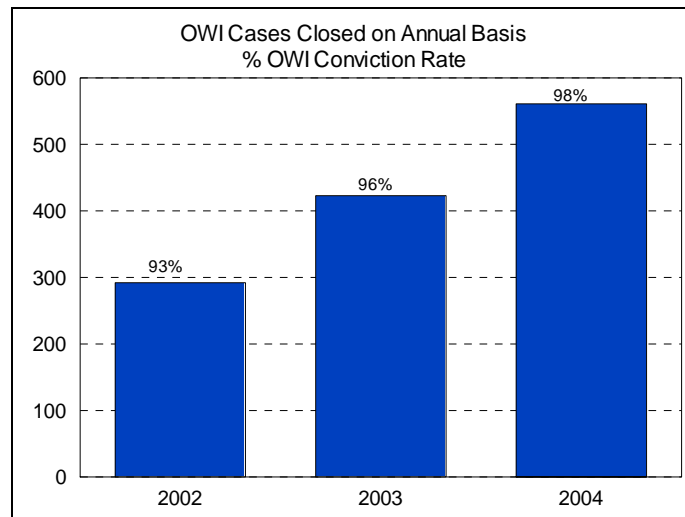
Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
DA Staff Law Enforcement Budget (grant) Defendants Victims Lab Results	Prosecute OWI charges  Prosecute vehicle forfeitures  Educate public (pitfalls of OWI)  Advise victims of OWI – case status and rights  Educate law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

## DISTRICT ATTORNEY MEASUREMENT PLAN SUMMARY OWI PROSECUTION

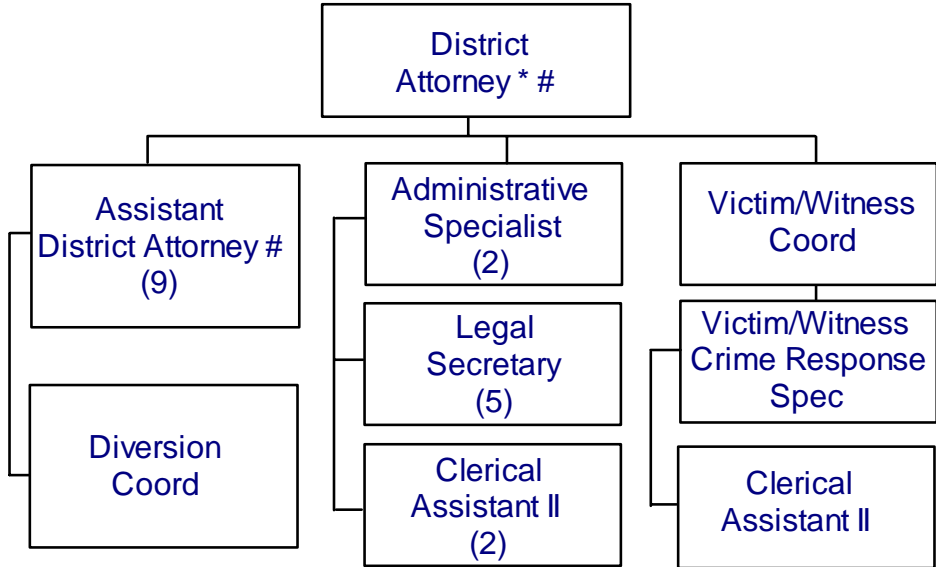
THE DISTRICT ATTORNEY'S OWI PROGRAM'S MISSION IS TO HOLD OWI OFFENDERS ACCOUNTABLE AND LESSEN THE RISK TO THE PUBLIC FROM PEOPLE OPERATING WHILE INTOXICATED.

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

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



# DISTRICT ATTORNEY



\* Elected Official  
# State Employees

Number of Positions (FTE)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Union (FTE)	11.50	11.50	10.50	10.50	10.50	10.50	11.50	11.00	11.00	11.00
Non-Union (FTE)	0.00	1.00	2.00	2.00	2.00	1.00	1.00	1.00	2.00	2.00
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
State Employee	6.00	7.00	7.00	7.00	8.00	8.00	9.00	9.00	9.00	9.00
<b>Total</b>	<b>18.50</b>	<b>20.50</b>	<b>20.50</b>	<b>20.50</b>	<b>21.50</b>	<b>20.50</b>	<b>22.50</b>	<b>22.00</b>	<b>23.00</b>	<b>23.00</b>

## DISTRICT ATTORNEY

Fund: 100 General Fund  
 Org1: 155 District Attorney

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 643,146	679,173	679,173	465,751	679,173	Personal Services	\$ 783,269	783,269	783,269
128,818	159,600	181,557	109,868	181,557	Contractual Services	144,761	136,761	136,761
46,502	59,212	59,034	31,116	59,034	Supplies & Expense	58,820	55,820	55,820
145	300	300	70	300	Fixed Charges	300	300	300
8,090	-	-	-	-	Other Financing Sources	-	-	-
<b>\$ 826,701</b>	<b>898,285</b>	<b>920,064</b>	<b>606,805</b>	<b>920,064</b>	<b>Total Expenditures</b>	<b>\$ 987,150</b>	<b>976,150</b>	<b>976,150</b>
\$ 146,819	219,388	219,388	156,197	219,388	Intergov't Grants & Aid	\$ 234,804	234,804	234,804
10,134	13,000	13,000	6,181	14,000	Public Charges for Services	13,000	13,000	13,000
25,000	-	-	25,000	25,000	Miscellaneous Revenue	-	-	-
-	25,892	47,671	-	47,671	Other Financing Uses	-	-	-
<b>\$ 181,953</b>	<b>258,280</b>	<b>280,059</b>	<b>187,378</b>	<b>306,059</b>	<b>Total Revenues</b>	<b>\$ 247,804</b>	<b>247,804</b>	<b>247,804</b>
<b>\$ 644,748</b>	<b>640,005</b>	<b>640,005</b>	<b>419,427</b>	<b>614,005</b>	<b>TAX LEVY</b>	<b>\$ 739,346</b>	<b>728,346</b>	<b>728,346</b>

# REGISTER OF DEEDS

## **MISSION STATEMENT**

The Register of Deeds is a state constitutional officer elected by the people of the county in the general fall election in each of the even numbered years. The Register of Deeds Office files or records birth, marriage and death registrations, conditional sales contracts, bills of sale, deeds, mortgages, satisfactions, veteran's discharges, corporation records, farm names, partnerships, plats, certified survey maps and informal termination of joint tenancy. All these areas are governed by state statutes. This is also the office designated to collect the real estate transfer tax imposed on the seller of real property in this state. The Department scans to optical disks all real estate records and veteran's discharges to reduce the amount of space necessary to store these documents indefinitely. Additionally the Department now makes county picture identification cards and full scale reproductions of plats. The grantor/grantee records and tract index are entered into the AS/400 computer system and the grantor/grantee is scanned on Optical Disc for reference. The Department has a high degree of interaction with the public for obtaining and recording documents.

## **PROGRAMS/SERVICES**

### **Record Documents**

Record all documents authorized by law to be recorded in the office of the Register of Deeds by endorsing upon each document the day, hour and minute of reception and the document number, volume and page where same is recorded. Collect recording fees and transfer fee, if required.

### **Scan Records to Optical Disc**

Make available copies of daily recording for tax listing purposes. Return original documents to respective parties or as instructed.

### **Register, File, Index, Maintain Records**

Must register, file, index and maintain the following records:

Honorable Military Discharge - Prepare certified copies for Service Officer and Veterans,

Instruments pertaining to conditional sales contracts, security agreements and bills of sale - Give oral chattel searches upon request and collect a fee for same,

Births, deaths, and marriages that occur within the county, or those events which occurred outside the county for county residents,

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

Issue Marathon County identification cards and take passport photos and collect fees for same.

Make and deliver upon request, a copy of any record, paper, file or plat in accordance with the statutes and collect for the same.

Land records available by remote access for customers who want to pay for this service as well as purchasing our records on compact disc.



## LOGIC MODEL WORKSHEET

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

**Contact Name:** Dean Stratz Mike Sydow

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

**Mission:**

**Program customer:** People born in Marathon County

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

## Register of Deeds 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.

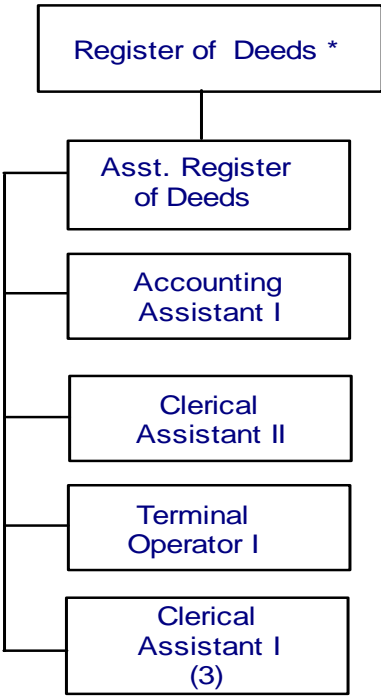
**Expected indicators:** 99% of all eligible requests.

**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)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
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
<b>Total</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

## REGISTER OF DEEDS

Fund: 100 General Fund  
 Org1: 165 Register of Deeds

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 585,313	576,872	576,872	374,211	576,872	Personal Services	\$ 612,883	668,213	668,213
59,933	15,900	60,900	15,345	60,700	Contractual Services	60,900	60,900	60,900
24,520	28,703	28,703	11,127	28,703	Supplies & Expense	28,703	28,703	28,703
-	900	900	-	900	Fixed Charges	900	900	900
36,075	-	173,569	-	173,569	Capital Outlay	-	-	-
-	48,448	26,355	-	26,355	Other Financing Uses	126,561	-	-
<b>\$ 705,841</b>	<b>670,823</b>	<b>867,299</b>	<b>400,683</b>	<b>867,099</b>	<b>Total Expenditures</b>	<b>\$ 829,947</b>	<b>758,716</b>	<b>758,716</b>
\$ 307,809	237,705	237,705	276,796	320,000	Taxes	\$ 258,000	283,000	283,000
544,868	545,000	545,000	375,537	570,000	Public Charges for Services	570,000	530,000	530,000
70,283	50,000	50,000	55,743	95,000	Intergov't Charges for Serv	50,000	50,000	50,000
(1,406)	-	-	28	28	Miscellaneous Revenue	-	-	-
-	-	196,476	-	196,476	Other Financing Sources	87,000	60,769	60,769
<b>\$ 921,554</b>	<b>832,705</b>	<b>1,029,181</b>	<b>708,104</b>	<b>1,181,504</b>	<b>Total Revenues</b>	<b>\$ 965,000</b>	<b>923,769</b>	<b>923,769</b>
<b>\$ (215,713)</b>	<b>(161,882)</b>	<b>(161,882)</b>	<b>(307,421)</b>	<b>(314,405)</b>	<b>TAX LEVY</b>	<b>\$ (135,053)</b>	<b>(165,053)</b>	<b>(165,053)</b>

# CONSERVATION, PLANNING AND ZONING

## **MISSION STATEMENT**

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

The Department will advise the Marathon County Board of Supervisors, its committees, commissions, boards and departments, and public and private interests on matters related to the improvement of Marathon County.

The Department will develop comprehensive and strategic planning studies and recommendations relating to such issues and activities as community services and utilities, housing, land use, environment, socio-economic conditions, recreation, transportation, financial management and organizational change, and investment in physical resources.

## **PLANNING**

### **Program / Services**

#### **Comprehensive Planning**

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

the plans, and produce all maps used by the County and municipalities during the comprehensive planning process. The Department is responsible for developing a county development plan (comprehensive plan) for the County by 2010.

#### **Transportation Planning**

The Department has served as the Metropolitan Planning Organization for the Wausau metropolitan area since 1984. The Department is responsible for coordinating transportation planning for the communities within the Wausau Metropolitan Area. Transportation planning functions encompass highway, transit, bicycle and other modes of transportation.

#### **Capital Improvement Plan (CIP)**

The Department is responsible for development and implementation of the CIP, a plan that identifies major capital investment needed in the future and develops, with the CIP Team, an annual capital budget. This responsibility extends from initial concept through construction and closeout.

#### **Current Planning**

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

## **REGULATORY SERVICES**

### **Comprehensive Zoning**

The program began in 1971 when the County Board adopted the current Zoning Ordinance. The Department offers zoning to all towns in Marathon County. To date, 18 towns have approved County Zoning and are taking advantage of the county's professional staff and legal services.

### **Shoreland, Wetland and Floodplain Zoning**

Shoreland and floodplain zoning was adopted by Marathon County to protect the ecologically sensitive shoreline and floodplain areas which are frequently the most sought-after sites for intensive use and development. Shoreland is land lying within 1,000 feet of lakes, ponds and flowages, land within a floodplain, and land within 300 feet of a navigable stream. Floodplains are those lands generally adjacent to rivers and streams that are periodically inundated by the regional flood. Wetlands located in these shorelands and floodplains have been under county jurisdiction since 1983.

### **Private On-Site Waste System**

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

### **Wisconsin Fund**

The program offers a grant to qualified home owners and small businesses to partially reimburse the cost to repair or replace a failed septic system.

### **Nonmetallic Mining Reclamation**

The program regulates site repair of non-metallic mining after removal of minerals such as clay, granite, sand and gravel,

such that the site will be restored to a purposeful and acceptable landscape appearance and use.

### **Animal Waste Ordinance**

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

## **CONSERVATION**

### **Program / Services**

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

#### **I. Nutrient Management Program**

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

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

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

The **Targeted Resource Management (TRM) Project** is aimed at identifying and correcting locally significant resource problems that are impacting water quality as a result of agricultural runoff through the use of Best Management Practices.

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

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

## II. Soil Erosion Control Program

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

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

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

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

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

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

## III. General Conservation Programming

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

The **Lake District Project** provides technical and educational support to the Mayflower Lake and Bass Lake Districts for the purpose of promoting the adoption of sound environmental practices by residents along the developed lakeshore and by agricultural

producers surrounding the lakes whose lands drain into the lakes.

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

## **TECHNICAL SERVICES**

### **Program / Services**

#### **Geographic Information Systems**

The Department has been working with GIS, a computerized mapping and land records related database integration since 1991. The Department accepted a leadership role for finishing the parcel mapping project in 1996. The Department will continue this role as leader and coordinator for computerized mapping and data development in the future, acting as a resource for other departments, municipalities, and the private sector.

#### **Land Division Regulations Program**

Land division regulations were adopted by the County Board in the late 1960's. This ordinance requires all new parcels created, of 10 acres or less, be surveyed and approved prior to recording.

### **County Surveyor**

The county surveyor is responsible for the remonumentation and maintenance of 6,000 government corners in the county, assisting in the administration of Land Division Regulations and occasionally conducting a survey for other units of government.

### **Rural Addressing**

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



## LOGIC MODEL WORKSHEET

**Department/Program Name:** CPZ/ Soil Erosion Control

**Contact Name:** Ed Hammer

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

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

**Program customer:** participating landowners/ general public

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

## Conservation, Planning and Zoning 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: In 2006/07**

1. The 360 active landowners in the Farmland Preservation Program are in compliance conservation standards or have a schedule for compliance.  
And
2. 81 landowners completed or revised conservation and grazing plans
3. The Soil Erosion Transect Survey indicated that 86 % of active cropland is farmed at soil erosion rates below tolerable levels.

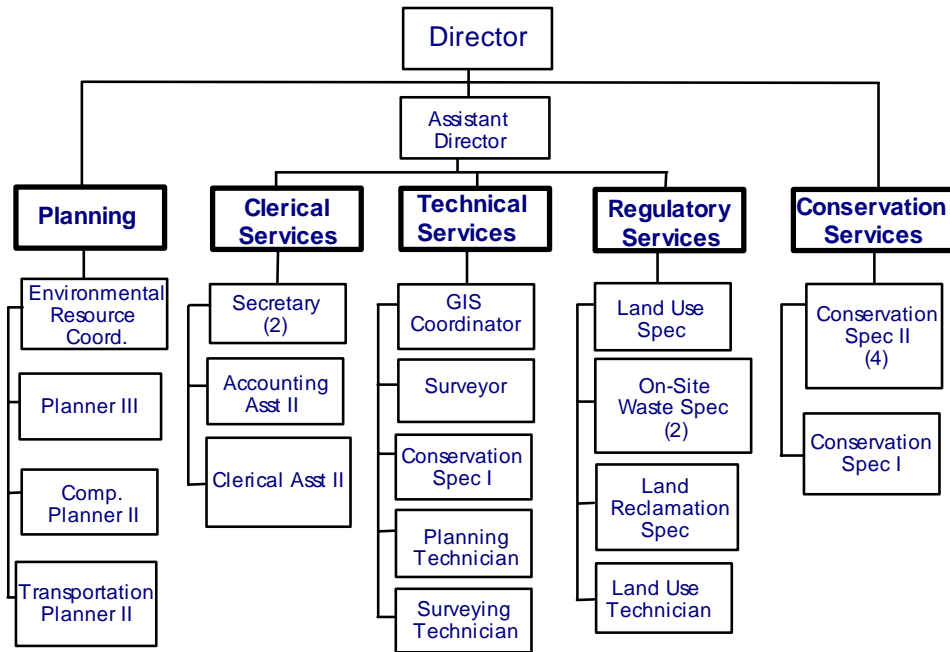
**What did you learn about your program based on this outcome?**

1. Staff has vastly improved the communication of conservation program requirements to landowners relative to soil erosion and nutrient management.
2. Although the tracking and scheduling of conservation compliance is improved, staff will continue the development of better tracking systems to monitor compliance and to track conservation planning support needs.
3. Staff will need to modify communication strategies both internally and externally to better coordinate administration, planning and cost-share activities.

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

1. Refine the program outcomes to clarify staff roles.
2. Expand the monitoring and tracking capacity of program participation status.
3. Develop better strategies for communicating natural 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)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Union (FTE)	23.75	24.00	24.00	25.00	23.00	22.00	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
<b>Total</b>	<b>26.75</b>	<b>27.00</b>	<b>27.00</b>	<b>28.00</b>	<b>26.00</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>

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

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 1,367,958	1,536,391	1,536,391	974,655	1,537,391	Personal Services	\$ 1,635,735	1,580,406	1,580,406
430,008	616,403	713,974	33,444	713,974	Contractual Services	825,998	825,998	825,998
72,798	78,790	87,353	29,590	80,353	Supplies & Expense	94,870	83,418	83,418
4,631	4,402	4,402	4,252	4,402	Fixed Charges	6,596	6,596	6,596
193,953	85,101	85,101	-	85,101	Grants Contributions & Other	85,101	85,101	85,101
383,104	778,456	1,032,387	253,339	1,032,387	Capital Outlay	783,937	783,937	783,937
4,734	-	-	-	-	Other Financing Uses	-	-	-
<b>\$ 2,457,186</b>	<b>3,099,543</b>	<b>3,459,608</b>	<b>1,295,280</b>	<b>3,453,608</b>	<b>Total Expenditures</b>	<b>\$ 3,432,237</b>	<b>3,365,456</b>	<b>3,365,456</b>
\$ 430,207	1,093,373	1,184,813	1,541,800	2,345,294	Intergov't Grants & Aid	\$ 1,189,726	1,189,726	1,189,726
208,162	230,000	230,000	164,500	233,000	Licenses & Permits	227,600	230,000	230,000
154,780	134,600	141,600	204,136	234,120	Public Charges for Serv	134,205	142,205	142,205
105,878	135,314	135,314	58,461	135,314	Intergov't Charges for Serv	135,314	137,399	137,399
104,654	-	10,000	52,545	62,545	Miscellaneous Revenue	10,000	10,000	10,000
-	363,590	615,215	-	615,215	Other Financing Sources	400,300	468,979	468,979
<b>\$ 1,003,681</b>	<b>1,956,877</b>	<b>2,316,942</b>	<b>2,021,442</b>	<b>3,625,488</b>	<b>Total Revenues</b>	<b>\$ 2,097,145</b>	<b>2,178,309</b>	<b>2,178,309</b>
<b>\$ 1,453,505</b>	<b>1,142,666</b>	<b>1,142,666</b>	<b>(726,162)</b>	<b>(171,880)</b>	<b>TAX LEVY</b>	<b>\$ 1,335,092</b>	<b>1,187,147</b>	<b>1,187,147</b>

# BUILDING MAINTENANCE

## **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 behavior of employees under their supervision.

**Program Outcome:** County employees will strengthen their level of awareness about how an HVAC system works in a commercial building and will increase their level of compliance with rules designed to ensure that the HVAC system functions efficiently.

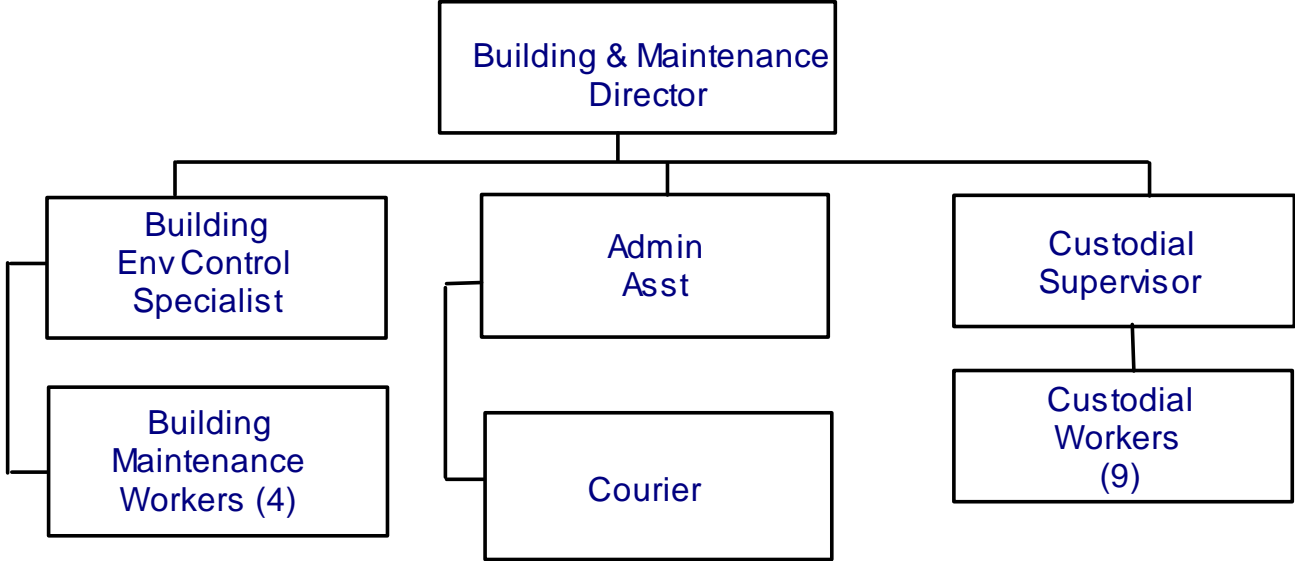
**Expected indicators:** The use of portable heaters in County buildings is limited to only those areas where the HVAC system cannot maintain a reasonable heat level of 68 degrees or warmer.

**Outcomes achieved:** 80% of dept. heads/managers surveyed are aware of the policy banning electric heaters. Of the dept. heads/managers aware of the policy 100% understand the policy, understand the need for such a policy and practice the policy in their departments.

**What did you learn about your program based on this outcome** We still have Dept. heads/managers to educate about the policy and energy conservation. Dept. heads/managers are willing to partner towards energy conservation when educated on HVAC operation.

**What will you do with the outcome information and will you make any changes to the program?** We will continue to educate people about the policy and the importance of energy conservation.

# BUILDING MAINTENANCE



Number of Positions (FTE)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Union (FTE)	19.00	19.00	17.50	17.50	16.50	15.70	15.70	16.00	16.00	16.00
Non-Union (FTE)	1.00	1.00	2.00	2.00	2.00	3.00	3.00	3.00	2.00	2.00
<b>Total</b>	<b>20.00</b>	<b>20.00</b>	<b>19.50</b>	<b>19.50</b>	<b>18.50</b>	<b>18.70</b>	<b>18.70</b>	<b>19.00</b>	<b>18.00</b>	<b>18.00</b>



## BUILDING MAINTENANCE

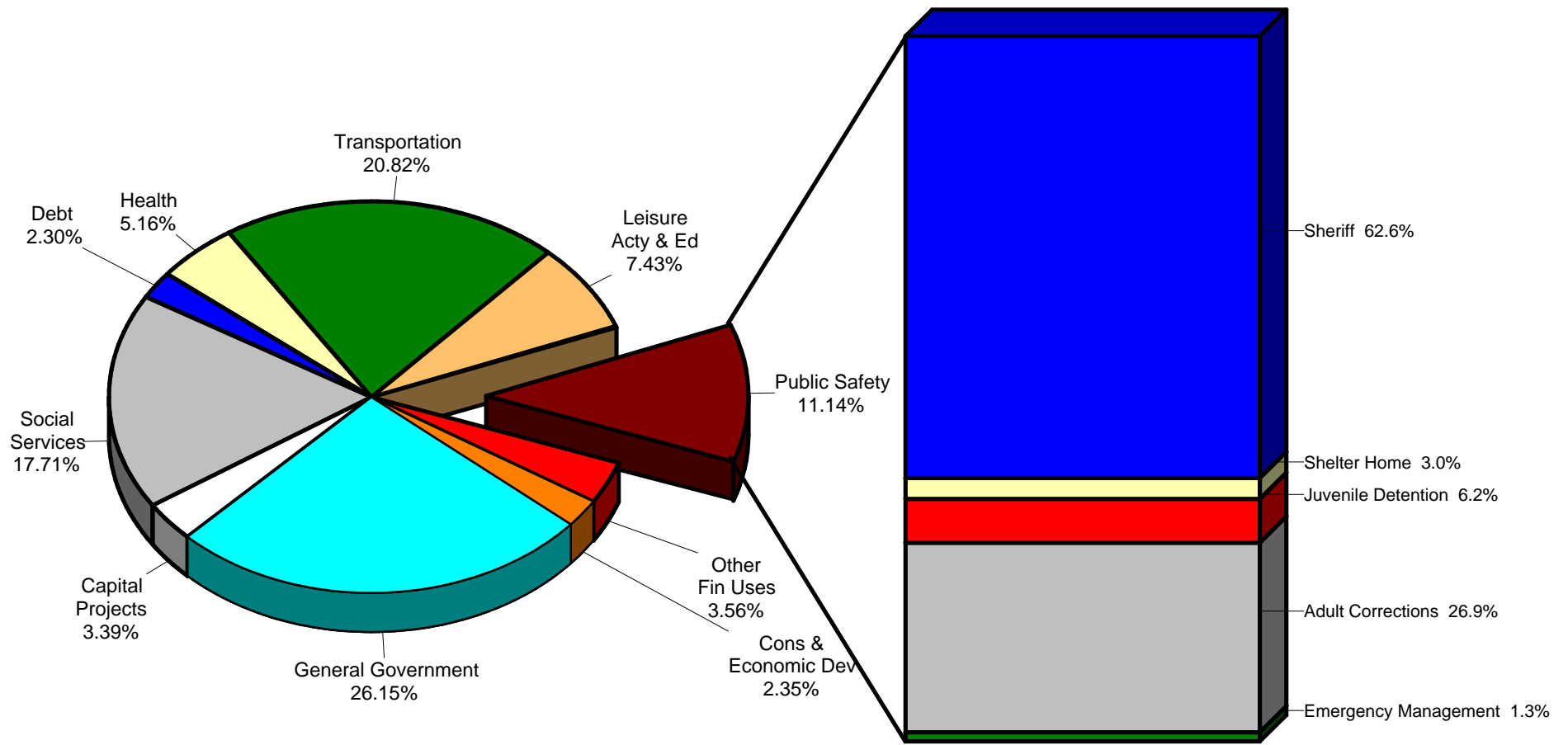
Fund: 100 General Fund  
 Org1: 195 Building Maintenance

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 08/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 905,387	1,183,567	1,183,567	739,785	1,183,567	Personal Services	\$ 1,245,109	1,245,109	1,245,109
784,586	900,925	900,925	476,371	877,488	Contractual Services	963,988	911,388	911,388
86,530	100,426	100,426	61,788	104,810	Supplies & Expense	113,160	113,160	113,160
15,461	17,500	17,500	3,381	17,500	Building Materials	17,700	16,700	16,700
20,450	5,862	5,862	4,442	5,862	Fixed Charges	7,166	7,166	7,166
(60,400)	-	-	-	-	Grants Contributions & Other	-	-	-
32,446	6,000	6,000	3,281	6,000	Capital Outlay	-	-	-
<b>\$ 1,784,460</b>	<b>2,214,280</b>	<b>2,214,280</b>	<b>1,289,048</b>	<b>2,195,227</b>	<b>Total Expenditures</b>	<b>\$ 2,347,123</b>	<b>2,293,523</b>	<b>2,293,523</b>
\$ -	10,000	10,000	10,000	10,000	Intergov't Charges for Serv	\$ 10,577	10,577	10,577
34,004	26,800	26,800	28,155	30,970	Miscellaneous Revenue	26,800	26,800	26,800
<b>\$ 34,004</b>	<b>36,800</b>	<b>36,800</b>	<b>38,155</b>	<b>40,970</b>	<b>Total Revenues</b>	<b>\$ 37,377</b>	<b>37,377</b>	<b>37,377</b>
<b>\$ 1,750,456</b>	<b>2,177,480</b>	<b>2,177,480</b>	<b>1,250,893</b>	<b>2,154,257</b>	<b>TAX LEVY</b>	<b>\$ 2,309,746</b>	<b>2,256,146</b>	<b>2,256,146</b>

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# MARATHON COUNTY

## 2008 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 &amp; Care Giver</u> Understand What To Do In An Emergency  Stay Calm  Provide Vital Information About Emergency Scene  <u>Response Team</u> Understand Needs Of Situation	<u>Victim &amp; Care Giver</u> Apply Lifesaving Techniques Until Emergency Team Arrives On Scene  <u>Response Team</u> Are Properly Prepared To Deal With The Emergency	<u>Victim(s)</u> Has Best Chance Of Survival - Lessens Impact Of Emergency  <u>Response Team</u> Increased Safety And Effectiveness of the Response Team.  <u>General Public</u> Safer Because Emergencies are Controlled / Contained Most Effectively.

## Sheriff'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:**

	<b>ARRESTS</b>	<b>DISRUPTIVE INCIDENTS</b>
<b>2004 (baseline)</b>	<b>80</b>	<b>25</b>
<b>2005</b>	<b>100 (&gt;25%)</b>	<b>13 (&lt;48%)</b>
<b>2006 (Jan-May)</b>	<b>50</b>	<b>6</b>

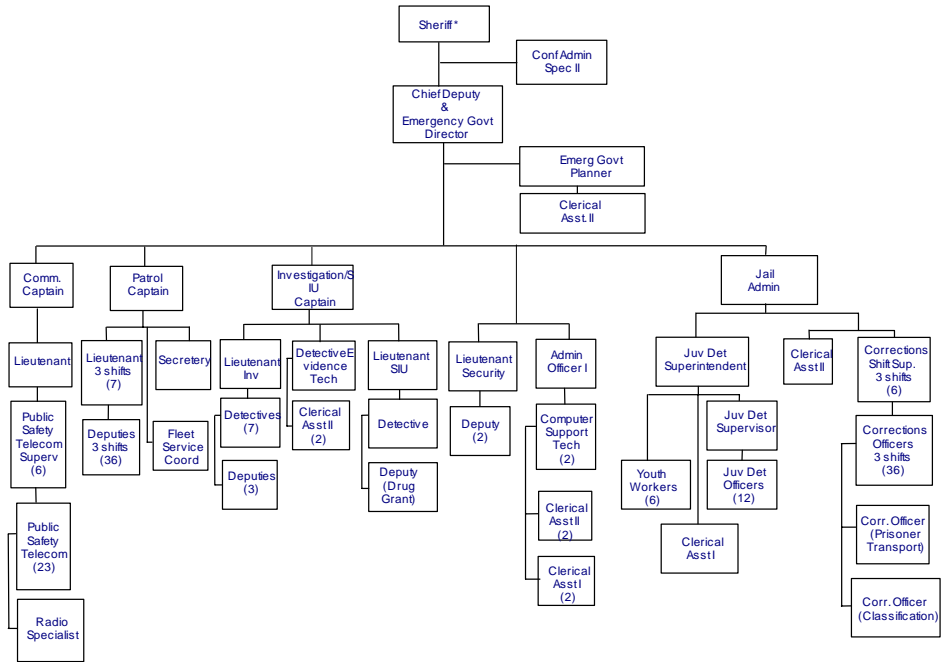
**What did you learn about your program based on this outcome?** The increased awareness of the procedures needed to contact court security officers has decreased the number of disruptive incidents, but the number of arrests has increased. The program has evolved from one that responds to disruptive 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)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Union (FTE)	164.50	165.50	165.50	166.50	163.50	163.00	163.00	163.00	163.00	169.00
Non-Union (FTE)	10.00	10.00	10.00	10.00	10.00	10.00	10.00	9.00	8.00	8.00
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>175.50</b>	<b>176.50</b>	<b>176.50</b>	<b>177.50</b>	<b>174.50</b>	<b>174.00</b>	<b>174.00</b>	<b>173.00</b>	<b>172.00</b>	<b>178.00</b>

# SHERIFF'S DEPARTMENT

Fund: 100 General Fund  
 Org1: 610 Sheriff Department

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 8,180,330	8,422,592	8,364,872	5,464,103	8,377,362	Personal Services	\$ 9,538,302	8,930,864	9,153,791
312,623	360,555	385,311	229,161	408,394	Contractual Services	394,614	364,888	364,888
634,678	656,015	770,739	370,151	633,625	Supplies & Expense	774,815	748,901	775,859
46,709	65,148	65,148	65,084	66,934	Fixed Charges	81,714	81,694	83,905
43,855	54,439	24,257	24,963	24,257	Grants Contributions & Other	21,200	21,200	21,200
660,872	340,024	393,704	286,939	366,847	Capital Outlay	457,004	351,778	482,665
32,549	158,000	134,000		158,000	Other Financing Uses	158,000	158,000	158,000
<b>\$ 9,911,616</b>	<b>10,056,773</b>	<b>10,138,031</b>	<b>6,440,401</b>	<b>10,035,419</b>	<b>Total Expenditures</b>	<b>\$ 11,425,649</b>	<b>10,657,325</b>	<b>11,040,308</b>
\$ 373,043	183,702	142,624	102,784	172,873	Intergov't Grants & Aid	\$ 89,067	89,067	89,067
180,133	160,400	160,400	132,041	175,200	Fines Forfeits & Penalties	175,200	175,200	175,200
258,588	248,300	262,550	168,537	265,600	Public Charges for Services	247,950	247,950	247,950
(13,368)	21,000	21,000	71,205	85,512	Intergov't Charges for Serv	37,525	37,525	37,525
66,438	39,900	42,431	46,882	58,613	Miscellaneous Revenue	33,116	33,116	33,116
3,742	119,803	225,358	-	195,677	Other Financing Sources	187,041	187,041	187,041
<b>\$ 868,576</b>	<b>773,105</b>	<b>854,363</b>	<b>521,449</b>	<b>953,475</b>	<b>Total Revenues</b>	<b>\$ 769,899</b>	<b>769,899</b>	<b>769,899</b>
<b>\$ 9,043,040</b>	<b>9,283,668</b>	<b>9,283,668</b>	<b>5,918,952</b>	<b>9,081,944</b>	<b>TAX LEVY</b>	<b>\$ 10,655,750</b>	<b>9,887,426</b>	<b>10,270,409</b>

# EMERGENCY MANAGEMENT

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

## PROGRAMS/SERVICES

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

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

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

information to First Responders from plans and a data base maintained by the Emergency Management Office. The community right-to-know aspect is designed to increase public awareness of the chemical hazards in our community and it allows the public and local governments the right to obtain information concerning potential chemical hazards.

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

## Planning Activities

### A. Emergency Management

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

## **B. EPCRA/SARA**

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

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

### **Training**

Emergency Management coordinates several training programs for the public sector through state programs and other sources. The intent and primary purposes of the training is for a consistent, planned, and unified response to an incident for all segments throughout the County - from the first on-scene responders (whether it is Fire, Law Enforcement, EMS, Public Works) to the Hazardous Materials Response. Emergency Management coordinates the administrative policies and activities of the Marathon County Hazardous Materials Response Team. The Marathon County Hazardous Materials Response Team provides Hazardous Materials Response Service to Townships, Villages, and Cities that are within the Corporate Boundaries of Marathon County. This service area will also include the contracted fire district of Marathon County based fire departments. This service into

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**

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

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 139,107	140,785	140,785	92,829	140,785	Personal Services	\$ 153,047	153,047	153,047
1,191	7,595	7,595	2,733	5,095	Contractual Services	5,095	5,095	5,095
54,831	47,529	53,527	28,838	56,532	Supplies & Expense	52,733	49,954	49,954
1,188	1,188	1,188	1,188	1,188	Fixed Charges	2,880	2,880	2,880
767	18,500	18,500	3,300	1,600	Grants Contributions & Other	18,500	18,500	18,500
102,360	-	84,976	78,912	84,976	Capital Outlay	-	-	-
<b>\$ 299,444</b>	<b>215,597</b>	<b>306,571</b>	<b>207,800</b>	<b>290,176</b>	<b>Total Expenditures</b>	<b>\$ 232,255</b>	<b>229,476</b>	<b>229,476</b>
\$ 218,728	99,223	169,199	84,812	152,299	Intergov't Grants & Aid	\$ 103,515	103,515	103,515
1,274	2,200	2,200	1,704	2,200	Public Charges for Services	-	-	-
15,000	-	20,998	-	20,998	Other Financing Sources	-	-	-
<b>\$ 235,002</b>	<b>101,423</b>	<b>192,397</b>	<b>86,516</b>	<b>175,497</b>	<b>Total Revenues</b>	<b>\$ 103,515</b>	<b>103,515</b>	<b>103,515</b>
<b>\$ 64,442</b>	<b>114,174</b>	<b>114,174</b>	<b>121,284</b>	<b>114,679</b>	<b>TAX LEVY</b>	<b>\$ 128,740</b>	<b>125,961</b>	<b>125,961</b>

# ADULT CORRECTIONAL

Fund: 100 General Fund  
 Org1: 650 Adult Correction

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 2,947,593	3,076,299	3,078,399	1,977,184	3,078,399	Personal Services	\$ 3,265,459	3,186,352	3,186,352
1,478,799	1,533,840	1,540,955	726,226	1,215,715	Contractual Services	1,400,200	1,400,200	1,400,200
107,907	145,929	164,226	75,302	140,659	Supplies & Expense	142,300	142,300	142,300
15,919	14,200	14,485	887	5,000	Building Materials	5,000	5,000	5,000
463	400	400	810	546	Fixed Charges	1,586	1,586	1,586
<b>\$ 4,550,681</b>	<b>4,770,668</b>	<b>4,798,465</b>	<b>2,780,409</b>	<b>4,440,319</b>	<b>Total Expenditures</b>	<b>\$ 4,814,545</b>	<b>4,735,438</b>	<b>4,735,438</b>
\$ 117	-	-	67	100	Taxes	\$ -	-	-
2,100	-	34,440	34,280	34,440	Intergov't Grants & Aid	-	-	-
828,705	606,800	606,800	401,088	607,300	Public Charges for Services	607,300	607,300	607,300
23,500	25,000	25,000	11,287	15,000	Miscellaneous Revenue	20,000	20,000	20,000
	31,004	24,361		744	Other Financing Sources	25,000	25,000	25,000
<b>\$ 854,422</b>	<b>662,804</b>	<b>690,601</b>	<b>446,722</b>	<b>657,584</b>	<b>Total Revenues</b>	<b>\$ 652,300</b>	<b>652,300</b>	<b>652,300</b>
<b>\$ 3,696,259</b>	<b>4,107,864</b>	<b>4,107,864</b>	<b>2,333,687</b>	<b>3,782,735</b>	<b>TAX LEVY</b>	<b>\$ 4,162,245</b>	<b>4,083,138</b>	<b>4,083,138</b>

# JUVENILE DETENTION FACILITY

## MISSION STATEMENT

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

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

## PROGRAMS/SERVICES

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

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

# JUVENILE DETENTION FACILITY

Fund: 100 General Fund  
 Org1: 253 Juvenile - Sheriff

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 885,092	908,603	908,603	609,053	908,603	Personal Services	\$ 1,014,532	1,014,532	1,014,532
58,541	77,100	77,505	34,458	62,100	Contractual Services	64,600	63,300	63,300
24,831	17,750	18,750	5,910	18,450	Supplies & Expense	19,000	15,400	15,400
-	1,100	2,292	1,800	3,500	Building Materials	3,000	1,100	1,100
950	950	950	950	950	Fixed Charges	2,160	2,160	2,160
14,000	-	-	-	-	Capital Outlay	-	-	-
<b>\$ 983,414</b>	<b>1,005,503</b>	<b>1,008,100</b>	<b>652,171</b>	<b>993,603</b>	<b>Total Expenditures</b>	<b>\$ 1,103,292</b>	<b>1,096,492</b>	<b>1,096,492</b>
\$ 12,048	22,500	22,500	6,094	12,000	Intergov't Grants & Aid	\$ 12,000	12,000	12,000
308,170	276,000	276,000	223,534	256,000	Public Charges for Services	256,000	256,000	256,000
-	-	2,597	-	2,597	Other Financing Sources	-	-	-
<b>\$ 320,218</b>	<b>298,500</b>	<b>301,097</b>	<b>229,628</b>	<b>270,597</b>	<b>Total Revenues</b>	<b>\$ 268,000</b>	<b>268,000</b>	<b>268,000</b>
<b>\$ 663,196</b>	<b>707,003</b>	<b>707,003</b>	<b>422,543</b>	<b>723,006</b>	<b>TAX LEVY</b>	<b>\$ 835,292</b>	<b>828,492</b>	<b>828,492</b>



## SHELTER HOME

### MISSION STATEMENT

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

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

### PROGRAMS/SERVICES

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

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

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

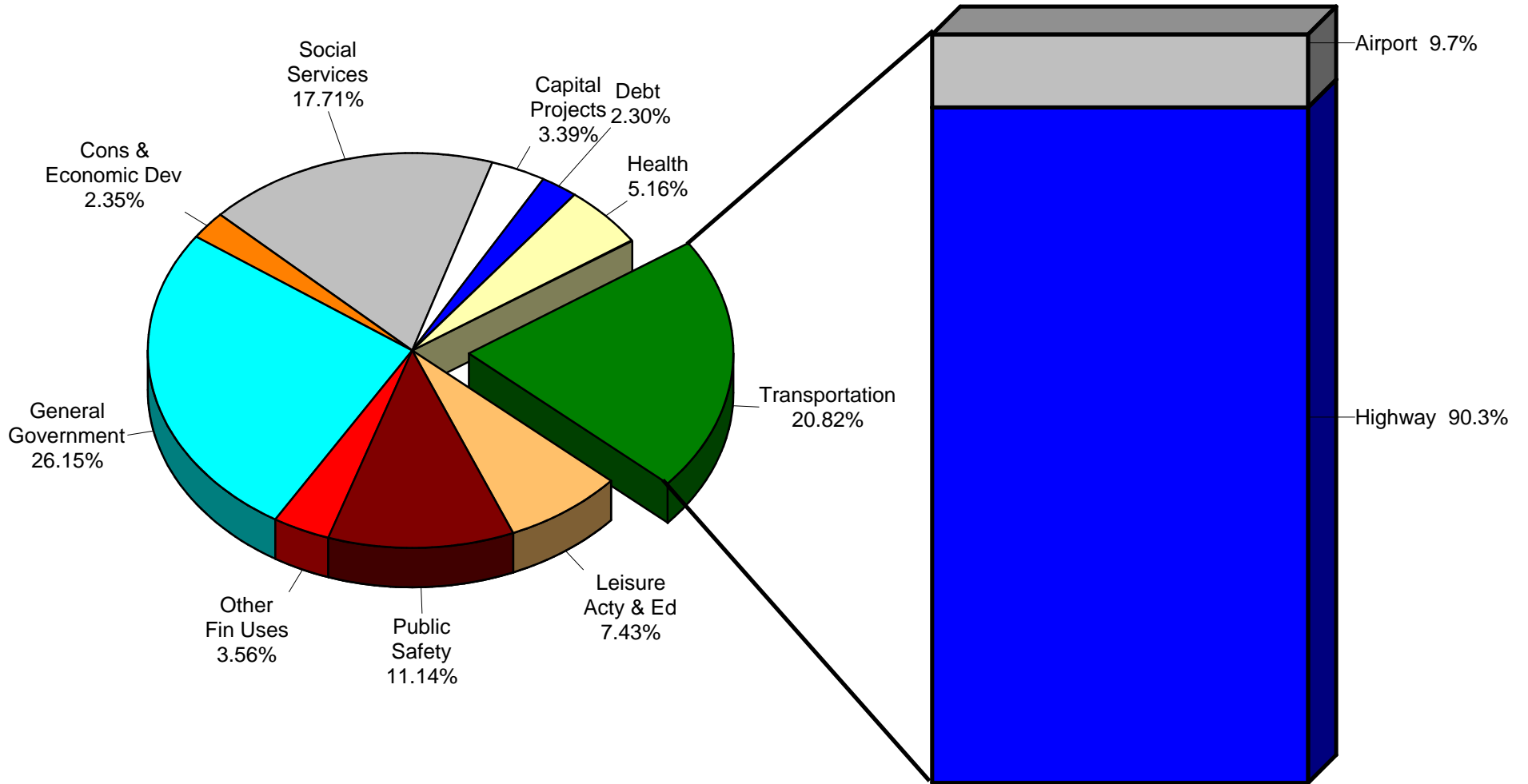
## SHELTER HOME

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

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 443,642	450,542	450,542	305,310	450,542	Personal Services	\$ 469,389	469,389	469,389
33,881	43,050	36,050	11,575	24,750	Contractual Services	30,350	29,050	29,050
7,473	12,875	13,875	4,757	13,665	Supplies & Expense	16,765	12,265	12,265
-	250	250	200	350	Building Materials	350	350	350
424	250	250	-	250	Fixed Charges	250	250	250
-	11,880	12,127	-	10,927	Capital Outlay	10,927	10,927	10,927
<b>\$ 485,420</b>	<b>518,847</b>	<b>513,094</b>	<b>321,842</b>	<b>500,484</b>	<b>Total Expenditures</b>	<b>\$ 528,031</b>	<b>522,231</b>	<b>522,231</b>
\$ 8,173	17,000	10,000	2,409	4,500	Intergov't Grants & Aid	\$ 5,000	5,000	5,000
87,249	13,500	13,500	48,352	50,000	Public Charges for Services	60,000	60,000	60,000
-	81,000	81,000	623	623	Intergovt Charges for Services	-	-	-
248	1,200	1,200	-	-	Miscellaneous Revenue	-	-	-
-	10,680	11,927	-	11,927	Other Financing Sources	10,927	10,927	10,927
<b>\$ 95,670</b>	<b>123,380</b>	<b>117,627</b>	<b>51,384</b>	<b>67,050</b>	<b>Total Revenues</b>	<b>\$ 75,927</b>	<b>75,927</b>	<b>75,927</b>
<b>\$ 389,750</b>	<b>395,467</b>	<b>395,467</b>	<b>270,458</b>	<b>433,434</b>	<b>TAX LEVY</b>	<b>\$ 452,104</b>	<b>446,304</b>	<b>446,304</b>

# MARATHON COUNTY

## 2008 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 small repairs to total replacement. The program is used to offset the 80% state funding for bridge replacements. Bridge inspections are conducted on the county bridges biennially.

### Local Government

This program provides assistance to the local municipalities including paving, biennial bridge inspection and repair, and group purchasing.

### C.T.H.S. MAINTENANCE

General maintenance on county highways consists of all activities that serve to keep the system in serviceable condition. This includes, but is not limited to: pothole repairs, mowing, centerline painting, culvert replacement, ditching, wheel rut repairs, minor overlays, signing and litter control. This program’s objective is to maintain a safe and driveable pavement, while protecting the county’s investment in quality roads. It also provides for the reconstruction of segments of the County Highway System that do not meet current design standards. Improvements consist of widening the pavement and

shoulders, flattening ditch in-slopes, flattening horizontal curves, increasing sight distance, and making drainage improvements.

### **State Maintenance**

This program provides general and winter maintenance on the State Highway System under contract with the Wisconsin Department of Transportation.

### **STP Program**

The program is used to do major reconstruction with the use of 80% State and Federal funds.

### **C.T.H.S. Winter Maintenance**

Winter maintenance includes the installation of snow fence, equipment set-up, and snow and ice control on county roads.

## LOGIC MODEL WORKSHEET

**Department/Program Name:** Highway Dept. – Winter Maintenance

**Contact Name:** Dan Raczkowski

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

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

**Program customer:** Motoring Public

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

## Highway 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.

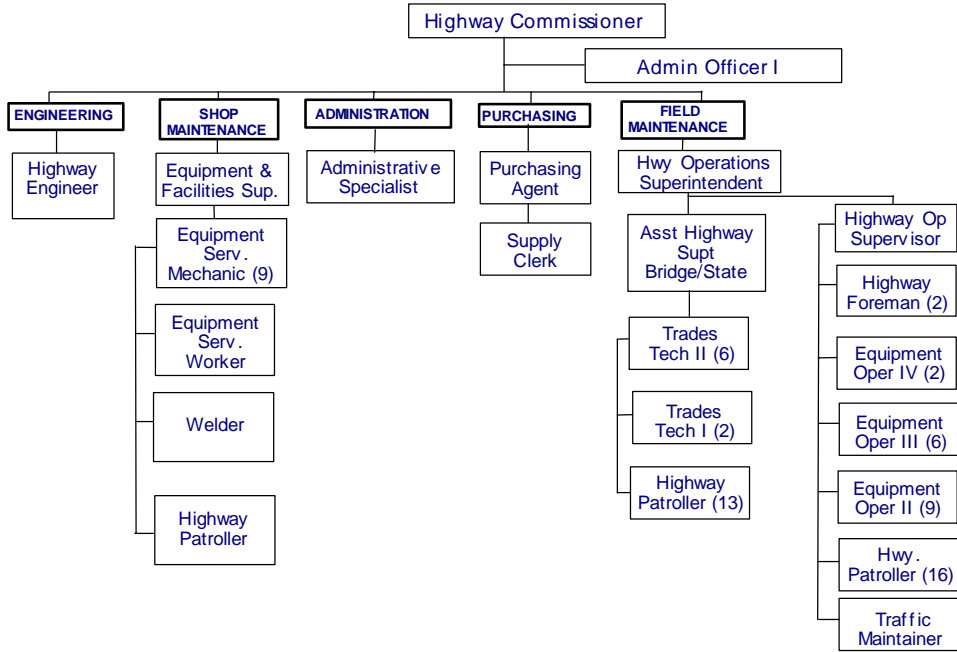
**Expected indicators:** School Bus drivers for all School Districts in Marathon County surveyed for the 2006-07 winter season, will report that their overall expectations for snow removal on County and State highways in Marathon County were met or exceeded.

**Outcomes achieved:** Winter Maintenance services averaged a 3.74 rating on a scale of 1 to 5, with 1 being poor and 5 being excellent. This was the overall rating for services provided on County and State highways in Marathon County for winter 2006 – 2007.

**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 various early Morning School Bus drivers indicated below average satisfaction with the level of early morning service provided. Comments provided indicated a percentage of School Bus drivers would like to see Hwy Dept trucks out earlier in the morning following an overnight storm event.

**What will you do with the outcome information and will you make any changes to the program?** Meetings will be held with Highway Dept employees to gain insight and develop strategies to improve early morning service levels on certain County Highways. Changes to snow removal equipment will also be monitored throughout the winter season to help determine if upgrading equipment will improve the level of services delivered.

# HIGHWAY DEPARTMENT



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

Number of Positions (FTE)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Union (FTE)	79.00	79.00	79.00	79.00	71.00	72.00	73.00	72.00	72.00	72.00
Non-Union (FTE)	10.00	10.00	10.00	10.00	10.00	10.00	9.00	8.00	7.00	7.00
<b>Total</b>	<b>89.00</b>	<b>89.00</b>	<b>89.00</b>	<b>89.00</b>	<b>81.00</b>	<b>82.00</b>	<b>82.00</b>	<b>80.00</b>	<b>79.00</b>	<b>79.00</b>



# HIGHWAY DEPARTMENT

Fund: 800 Highway Fund  
 Org1: 265 County Highway

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 8,343,503	11,600,599	11,600,599	5,583,760	11,295,956	Personal Services	\$ 12,050,169	12,050,169	12,050,169
155,268	208,840	208,840	112,963	207,940	Contractual Services	215,280	215,280	215,280
971,920	2,667,674	2,667,674	1,591,630	2,703,174	Supplies & Expense	2,841,200	2,841,200	2,841,200
10,130,732	8,529,429	8,474,429	4,101,098	8,901,087	Building Material	9,835,477	8,535,477	8,520,477
4,745,467	4,752,500	4,752,500	2,195,374	4,758,784	Fixed Charges	4,928,336	4,928,336	4,928,336
270,063	1,211,000	1,266,000	472,627	1,211,000	Capital Outlay	1,269,000	1,179,000	1,179,000
(6,237,373)	-	-	-	-	Other Financing Uses	-	-	-
<b>\$ 18,379,580</b>	<b>28,970,042</b>	<b>28,970,042</b>	<b>14,057,452</b>	<b>29,077,941</b>	<b>Total Expenditures</b>	<b>\$ 31,139,462</b>	<b>29,749,462</b>	<b>29,734,462</b>
\$ 4,904,240	4,117,000	4,117,000	3,028,638	4,255,366	Intergov't Grants & Aid	\$ 3,628,000	3,628,000	3,628,000
21,227	8,200	8,200	26,692	30,000	Licenses and Permits	9,000	9,000	9,000
4,238,176	16,002,767	16,002,767	7,467,158	15,961,291	Intergov't Charges for Serv	16,813,538	16,813,538	16,813,538
1,116,308	190,066	190,066	853,912	1,111,644	Miscellaneous Revenue	574,500	574,500	574,500
1,610,000	400,000	400,000	400,000	400,000	Other Financing Sources	-	315,000	300,000
<b>\$ 11,889,951</b>	<b>20,718,033</b>	<b>20,718,033</b>	<b>11,776,400</b>	<b>21,758,301</b>	<b>Total Revenues</b>	<b>\$ 21,025,038</b>	<b>21,340,038</b>	<b>21,325,038</b>
<b>\$ 6,489,629</b>	<b>8,252,009</b>	<b>8,252,009</b>	<b>2,281,052</b>	<b>7,319,640</b>	<b>TAX LEVY</b>	<b>\$ 10,114,424</b>	<b>8,409,424</b>	<b>8,409,424</b>

# HIGHWAY ROAD IMPROVEMENT

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

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 172	429,001	429,001	216,896	321,249	Personal Services	\$ -	-	-
181,447	-	20,000	22,769	16,712	Contractual Services	-	-	-
33,412	1,740,999	1,740,999	409,140	828,751	Building Material	-	-	-
2	380,000	380,000	22,115	250,000	Fixed Charges	-	-	-
419,861	-	-	-	-	Capital Outlay	-	-	-
323,243	-	5,100,000	-	-	Other Financing Uses	-	-	-
<b>\$ 958,137</b>	<b>2,550,000</b>	<b>7,670,000</b>	<b>670,920</b>	<b>1,416,712</b>	<b>Total Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
\$ 489,345	-	-	16,712	16,712	Intergov't Grants & Aid	\$ -	-	-
-	-	20,000	-	-	Miscellaneous Revenue	-	-	-
373,243	2,550,000	7,650,000	-	2,550,000	Other Financing Sources	-	-	-
<b>\$ 862,588</b>	<b>2,550,000</b>	<b>7,670,000</b>	<b>16,712</b>	<b>2,566,712</b>	<b>Total Revenues</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
<b>\$ 95,549</b>	<b>-</b>	<b>-</b>	<b>654,208</b>	<b>(1,150,000)</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

# CENTRAL WISCONSIN AIRPORT

## **MISSION STATEMENT**

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

## **PROGRAMS/SERVICES**

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

### **Air Terminal Operation**

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

### **Airfield Operations**

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

### **Safety and Security Programs**

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

### **Air Traffic Control and Landing Air Operation and Maintenance**

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

## **Vehicle Maintenance**

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

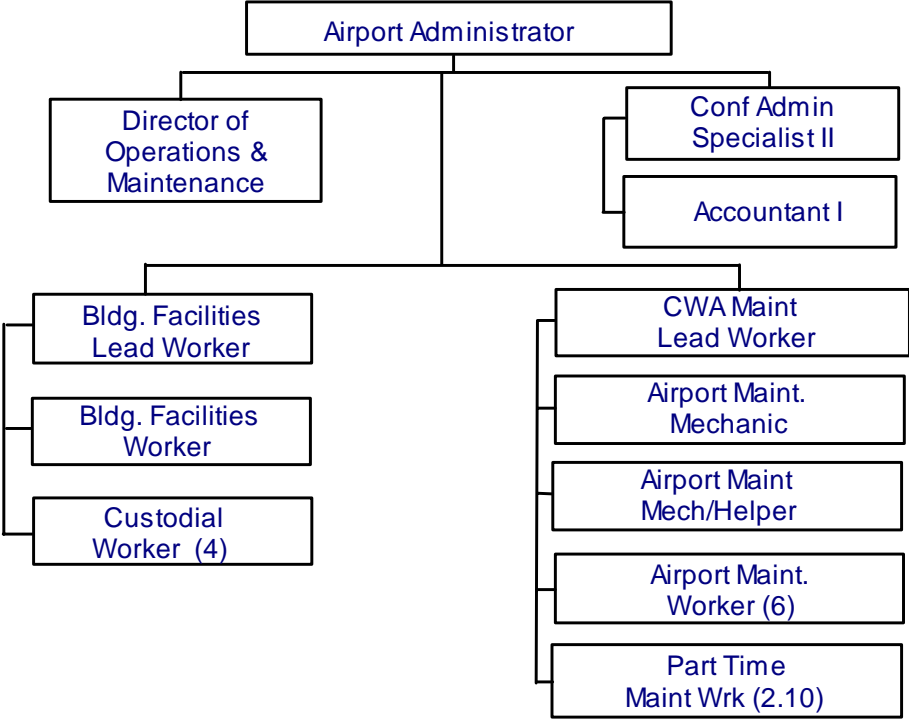
## **Tenant Leasing**

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

## **Education Programs**

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

# CENTRAL WISCONSIN AIRPORT



Number of Positions (FTE)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Union (FTE)	17.50	18.50	18.10	18.10	18.10	17.10	17.10	18.10	18.10	18.10
Non-Union (FTE)	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
<b>Total</b>	<b>19.50</b>	<b>20.50</b>	<b>21.10</b>	<b>21.10</b>	<b>21.10</b>	<b>20.10</b>	<b>20.10</b>	<b>21.10</b>	<b>21.10</b>	<b>21.10</b>

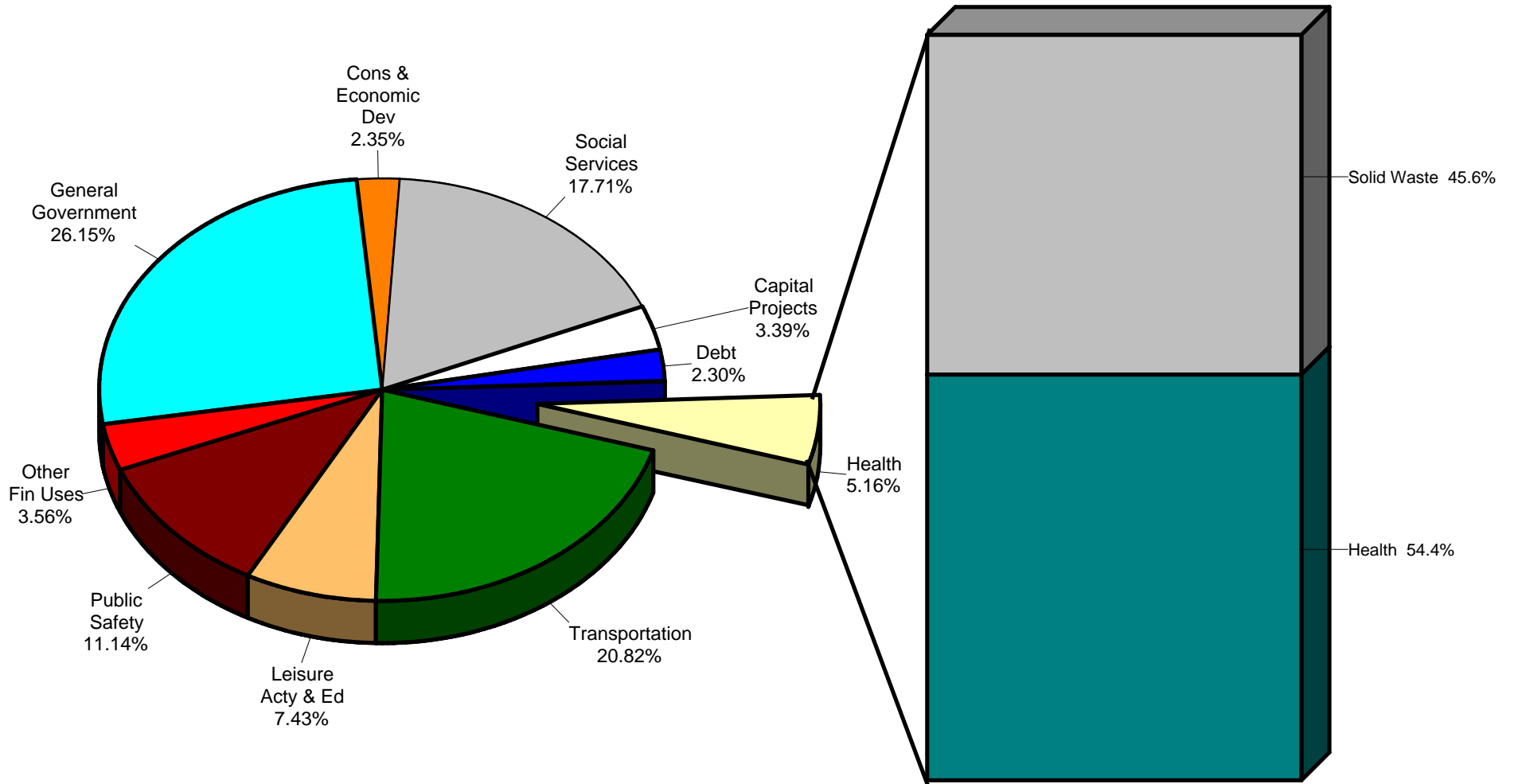
# CENTRAL WISCONSIN AIRPORT

Fund: 700 Airport Fund  
 Org1: 300 Central Wisconsin Airport

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 1,288,514	1,372,831	1,372,831	884,828	1,372,831	Personal Services	\$ 1,456,297	1,456,297	1,456,297
665,027	716,860	402,860	229,860	716,860	Contractual Services	399,300	399,300	399,300
271,145	317,400	317,400	160,901	317,400	Supplies and Expense	339,170	339,170	339,170
10,636	21,500	21,500	8,311	21,500	Building Material	21,800	21,800	21,800
2,079,624	60,395	60,395	58,895	60,395	Fixed Charges	67,750	67,750	67,750
10,665	146,014	146,014	56,935	146,014	Capital Outlay	374,625	374,625	374,625
461,532	565,470	565,470	415,845	565,470	Other Financing Uses	549,178	549,178	549,178
<b>\$ 4,787,143</b>	<b>3,200,470</b>	<b>2,886,470</b>	<b>1,815,575</b>	<b>3,200,470</b>	<b>Total Expenditures</b>	<b>\$ 3,208,120</b>	<b>3,208,120</b>	<b>3,208,120</b>
\$ 287	-	-	205	-	Taxes	\$ -	-	-
2,965,490	2,388,000	2,388,000	2,005,231	2,756,500	Public Charges for Services	2,719,900	2,719,900	2,719,900
315,486	314,000	-	-	-	Intergov't Charges for Serv	-	-	-
1,022,588	-	-	117,316	142,360	Miscellaneous Revenue	-	-	-
-	498,470	498,470	-	503,470	Other Financing Sources	488,220	488,220	488,220
<b>\$ 4,303,851</b>	<b>3,200,470</b>	<b>2,886,470</b>	<b>2,122,752</b>	<b>3,402,330</b>	<b>Total Revenues</b>	<b>\$ 3,208,120</b>	<b>3,208,120</b>	<b>3,208,120</b>
<b>\$ 483,292</b>	<b>-</b>	<b>-</b>	<b>(307,177)</b>	<b>(201,860)</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

# MARATHON COUNTY

## 2008 Expense Budget by Activity



Detail by Percentage of Health Expenses

# HEALTH DEPARTMENT

## MISSION STATEMENT

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

## PROGRAMS/SERVICES

### Chronic Disease Prevention Program Team:

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

### Communicable Disease/Public Health Laboratory Team:

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

### Environmental Health Program Team:

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

### Parent Child Health Program Team:

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

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



## LOGIC MODEL WORKSHEET

**Department:** Health

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

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

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

## Health Outcome Measurement Report

**Program Information:** The purpose of Start Right is raise healthy, productive children by strengthen families through parenting education and support. The program has three service components: 1) Public health nursing services for parents of newborns; 2) Long-term family visiting services to parents and their children birth to 3 years of age; and 3) Parenting classes and support through one of the eight Family Resource Centers.

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

**Expected indicator #2:** After one year of family visiting service, 80% of families will score at the median or higher on the HOME inventory in all of the subscales.

**Outcomes achieved:** In 2006, 89% of all families scored at median or higher on all HOME subscales. The following table shows percentage by age of child.

Percentage of families at the median or higher on all HOME subscales:

- 86% of families with a child 6 months old (19 of 22 families)
- 84% of families with a child 12 months old (21 of 25 families)
- 97% of families with a child 24 months old (31 of 32 families)
- 80% of families with a child 36 months old (8 of 10 families)

**What did you learn about your program based on this outcome?** The HOME is a tool that measures positive parent-child interaction. Scores below the cut-off caution value indicate a potential concern for the child and family that could impact the child's development and early learning. The 2006 data demonstrates that 89% of families had a home environment that supports a child's development and early learning in terms of: providing learning materials, The HOME is a tool measures positive parent-child interaction. Scores below the cut-off caution value indicate a potential concern for the child and family that could impact the child's development and early learning.

**What will you do with the outcome information and will you make any changes to the program?** The HOME tool enables more focus parenting education and support services to those families who score below the cut-off caution value.

## Health Outcome Measurement Report

**Program Information:** The purpose of Start Right is raise healthy, productive children by strengthen families through parenting education and support. The program has three service components: 1) Public health nursing services for parents of newborns; 2) Long-term family visiting services to parents and their children birth to 3 years of age; and 3) Parenting classes and support through one of the eight Family Resource Centers.

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

**Expected indicator #1:** After one year of family visiting service, 70 % of parents will increase their knowledge about parenting and will use that knowledge as they parent. This will be measured by a pre-test and post-test of parenting knowledge at one year.

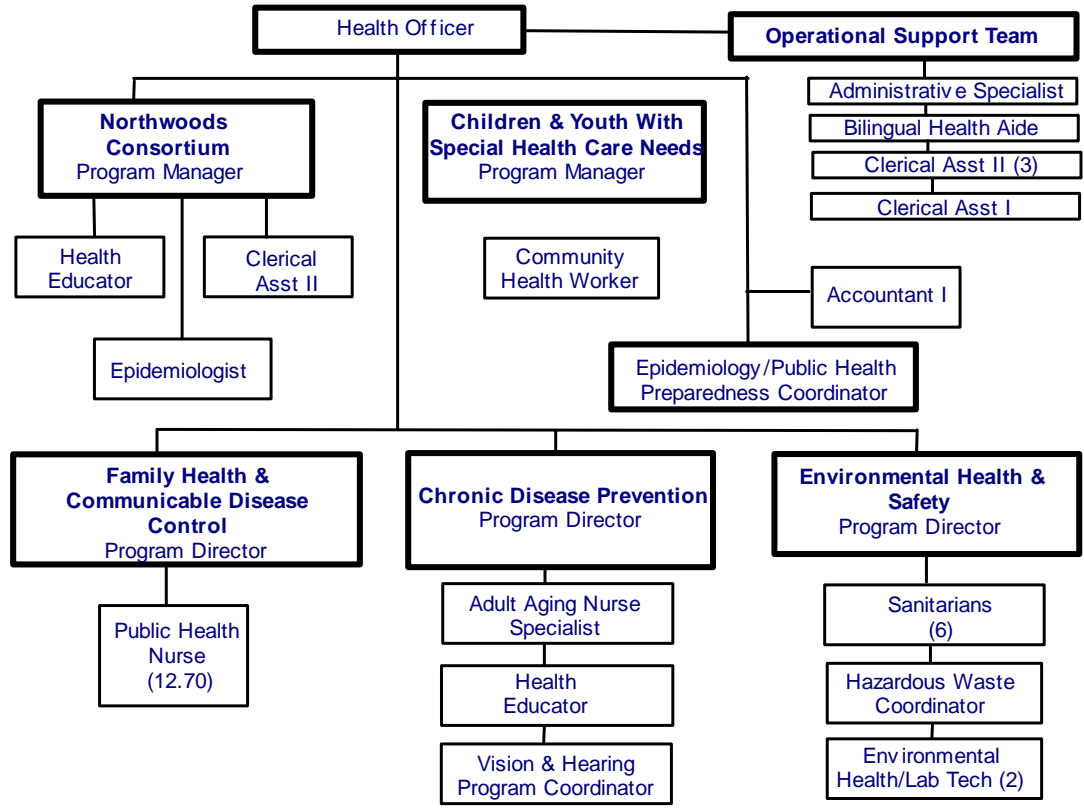
**Outcomes achieved:** In 2006, 84% of parents' knowledge level increased or stayed the same. The following table shows the change in parenting knowledge in 2005 and 2006.

	<u>2005</u>	<u>2006</u>
Parenting knowledge scores improved:	61%	52%
Parenting knowledge scores stayed the same:	22%	32%
Parenting knowledge scores decreased:	17%	16%
<b>Parents improved or stayed the same:</b>	<b>83%</b>	<b>84%</b>

**What did you learn about your program based on this outcome?** Based upon 2006 data, approximately 16% of parents served did not demonstrate change in parenting knowledge, while 84% either increased their knowledge or stayed the same. This is consistent with findings from 2005. The outcome data suggests that we need to re-evaluate the parenting education materials use among families who did not demonstrate an increase in knowledge, to determine if there are more effective teaching methods. In addition, the pre-test tool may be

**What will you do with the outcome information and will you make any changes to the program?** In 2007, instead of looking at only improvements in parenting knowledge, we will also measure overall scores to assure parents have basic knowledge on parenting. In addition, the HOME score has been added as another outcome measure. We have also conducted a complete program evaluation in 2007, and will be reviewing our pre-test and post-test tool.

# HEALTH DEPARTMENT



Number of Positions (FTE)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Union (FTE)	33.25	33.75	36.25	33.85	32.65	34.45	35.95	37.70	37.70	37.70
Non-Union (FTE)	4.00	4.00	4.00	6.00	6.00	7.00	7.00	7.00	7.00	7.00
<b>Total</b>	<b>37.25</b>	<b>37.75</b>	<b>40.25</b>	<b>39.85</b>	<b>38.65</b>	<b>41.45</b>	<b>42.95</b>	<b>44.70</b>	<b>44.70</b>	<b>44.70</b>

# HEALTH DEPARTMENT

Fund: 100 General Fund  
 Org1: 315 Health Department

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 2,772,435	3,117,826	3,579,261	1,929,836	3,551,336	Personal Services	\$ 3,228,355	3,228,355	3,228,355
1,126,024	1,093,543	1,384,400	566,643	1,545,154	Contractual Services	1,026,654	1,026,654	1,026,654
236,569	209,546	384,024	133,753	342,312	Supplies & Expense	190,572	190,572	190,572
5,605	3,000	6,067	2,179	6,067	Grants Contributions & Other	3,000	3,000	3,000
-	-	21,094	21,094	21,094	Other Financing Uses	-	-	-
<b>\$ 4,140,633</b>	<b>4,423,915</b>	<b>5,374,846</b>	<b>2,653,505</b>	<b>5,465,963</b>	<b>Total Expenditures</b>	<b>\$ 4,448,581</b>	<b>4,448,581</b>	<b>4,448,581</b>
\$ 1,167,928	1,306,195	1,468,059	781,629	1,631,038	Intergov't Grants & Aid	\$ 1,304,534	1,304,534	1,304,534
531,217	523,694	523,695	461,446	565,521	Public Charges for Services	476,869	476,869	476,869
7,316	13,572	13,572	3,720	14,862	Intergov't Charges for Serv	13,572	13,572	13,572
154,716	135,972	145,972	151,392	161,910	Miscellaneous Revenue	137,178	137,178	137,178
-	-	779,066	-	774,806	Other Financing Sources	-	-	-
<b>\$ 1,861,177</b>	<b>1,979,433</b>	<b>2,930,364</b>	<b>1,398,187</b>	<b>3,148,137</b>	<b>Total Revenues</b>	<b>\$ 1,932,153</b>	<b>1,932,153</b>	<b>1,932,153</b>
<b>\$ 2,279,456</b>	<b>2,444,482</b>	<b>2,444,482</b>	<b>1,255,318</b>	<b>2,317,826</b>	<b>TAX LEVY</b>	<b>\$ 2,516,428</b>	<b>2,516,428</b>	<b>2,516,428</b>

# SOLID WASTE

## MISSION STATEMENT

The mission of the Solid Waste Management Board is to provide the residents and industry of this county with an environmentally safe and cost effective integrated waste management system for non-hazardous solid waste.

The waste management system should present alternatives for complying with Wisconsin waste disposal regulations. This system should consist of a landfill, a recycling program, a composting program, and a waste to energy process. It should also promote and provide solutions to household hazardous waste disposal.

This system should encourage the participation of private enterprise as well as promote cooperation between other units of government for management and fiscal responsibility. The County will control the materials going into the landfill and promote paper processing. This provides a high degree of assurance that access, long term care, and environmental integrity will be attained, and that only those materials that have no value, use, or known hazard are deposited in the landfill.

## PROGRAMS/SERVICES

### Landfill Disposal

The Solid Waste Department provides for the disposal of over 95,000 tons of residential, commercial, and industrial waste per year at its landfill in Ringle. It is responsible for the planning, designing, construction and operation of a facility that meets or exceeds all state and federal regulations. Revenues derived from the operation of the landfill provide all of the funding needed to operate the department.

## Household Hazardous Waste Facility

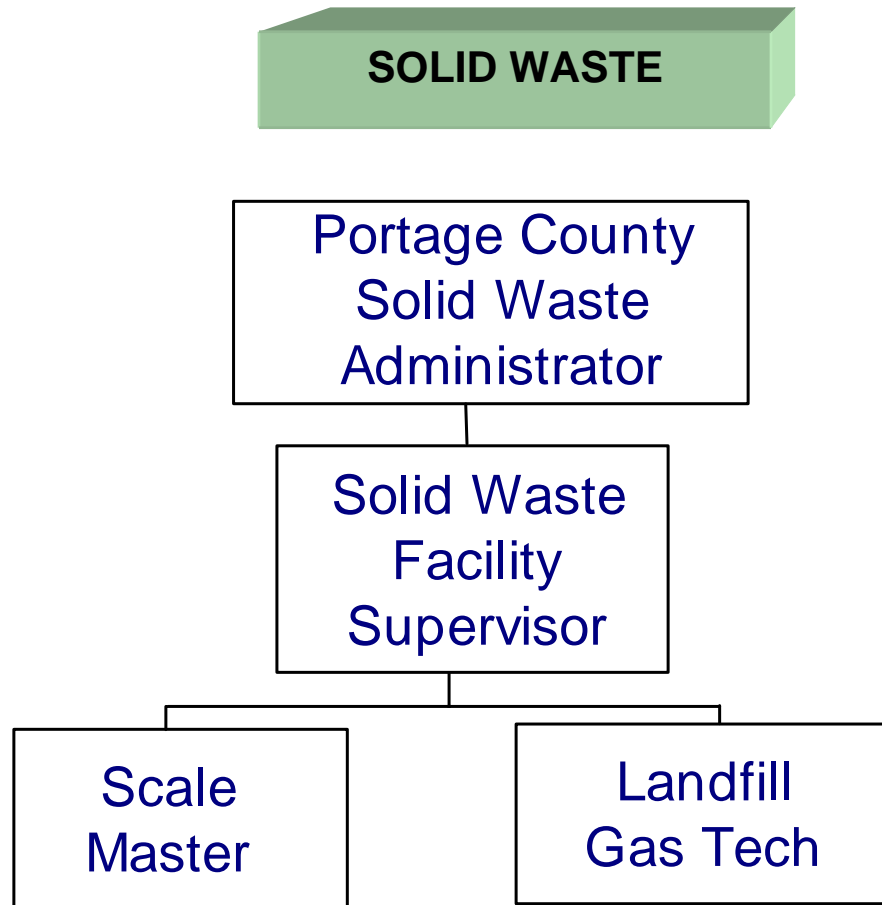
In 1997, a permanent household hazardous waste facility opened in the Schofield Industrial Park. This facility evolved from the Cleansweep programs begun in 1985. The facility is open four days per month for both homeowners and Very Small Quantity Generators to use. Making the public aware to the hazards associated with many of the products used by it is a key element to this program. The success of this program has been largely due to the Health Department's involvement. Under the guidance of its Hazardous Waste Coordinator, the program has grown to meet the needs of the county.

## Landfill Long Term Care

In 1993, the Area A landfill closed. For the next forty years, responsibility for the maintenance and integrity of that site belongs to Marathon County. This Department sees that this is accomplished. Monies were put aside during the years that the site was operating for this. The Long Term Care Fund for the Area B landfill is also fully funded. This site is expected to remain open until the year 2010.

## Environmental Repair Fund

At the urging of the Holtz-Krause Steering Committee in 1992, a fund was established to help remediate old, leaking disposal sites. Up to twenty-five percent of the cost of remediation to a community may be obtained from this fund. To date, four communities have received over \$1,780,000. The fund retains \$710,000 for future remediation work that may be needed in Marathon County.



Number of Positions (FTE)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Union (FTE)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	2.00
Non-Union (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	3.00

## SOLID WASTE

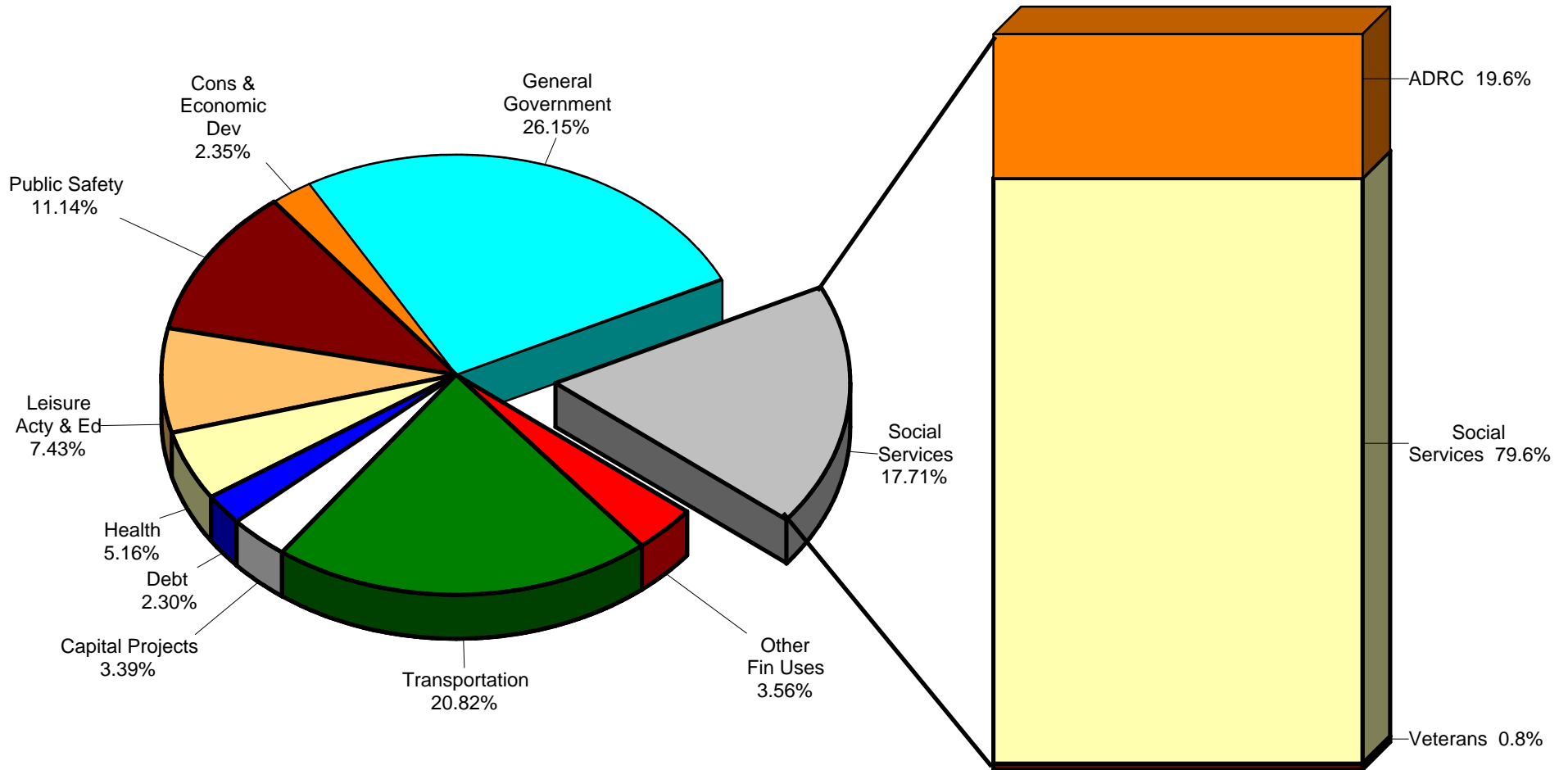
Fund: 750 Solid Waste Fund  
 Org1: 445 Solid Waste Department

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 08/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 223,062	330,551	330,551	171,439	330,551	Personal Services	\$ 204,319	204,319	204,319
1,434,341	1,317,984	1,317,984	746,120	1,317,984	Contractual Services	1,526,800	1,526,800	1,526,800
11,228	21,278	21,278	14,625	21,278	Supplies & Expense	29,600	29,600	29,600
812,389	471,149	471,149	30,563	471,149	Fixed Charges	557,060	557,060	557,060
30,000	30,000	30,000	65,000	65,000	Grants Contributions & Other	95,000	95,000	95,000
	2,078,050	2,078,050	241,750	2,043,050	Capital Outlay	1,094,000	1,094,000	1,094,000
417,196	640,837	640,837	289,395	848,607	Other Financing Uses	217,021	217,021	217,021
<b>\$ 2,928,216</b>	<b>4,889,849</b>	<b>4,889,849</b>	<b>1,558,892</b>	<b>5,097,619</b>	<b>Total Expenditures</b>	<b>\$ 3,723,800</b>	<b>3,723,800</b>	<b>3,723,800</b>
\$ 16,485	22,000	22,000	-	11,000	Intergov't Grants & Aid	\$ 31,000	31,000	31,000
1,494,878	2,009,680	2,009,680	1,203,506	2,009,680	Public Charges for Services	2,130,200	2,130,200	2,130,200
22,000	-	-	11,000	11,000	Intergov't Charges for Serv	-	-	-
877,161	556,600	556,600	691,819	1,156,600	Miscellaneous Revenue	291,600	291,600	291,600
417,196	2,301,569	2,301,569	289,395	2,509,339	Other Financing Sources	1,271,000	1,271,000	1,271,000
<b>\$ 2,827,720</b>	<b>4,889,849</b>	<b>4,889,849</b>	<b>2,195,720</b>	<b>5,697,619</b>	<b>Total Revenues</b>	<b>\$ 3,723,800</b>	<b>3,723,800</b>	<b>3,723,800</b>
<b>\$ 100,496</b>	<b>-</b>	<b>-</b>	<b>(636,828)</b>	<b>(600,000)</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>



# MARATHON COUNTY

## 2008 Expense Budget by Activity



Detail by Percentage of  
Social Services Expenses

# SOCIAL SERVICES DEPARTMENT

## MISSION STATEMENT

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

## PROGRAMS/SERVICES

### Adult and Children Services - Access and Assessment

The Access Unit provides information and referral to the general public concerning community resources and agency services. Requests for services are processed based on eligibility and availability.

The Department is mandated by statute to respond to reports of alleged child maltreatment or delinquency. The goal is to intervene on behalf of the community for the benefit of children and their families to provide protection to children and assist families in finding remedies for the challenges of abuse, neglect, exploitation or delinquency.

Social workers also respond when concerns are expressed for families experiencing crisis and problems. The focus of the intervention is to provide information about community and agency services to enhance families functioning and prevent future problems.

### Child Welfare

There are three family and children service units providing ongoing services based on requests/referrals made through the

Access and Assessment unit. The Department's primary involvement with families is based on service needs of delinquents or children in need of protection. To the extent possible, the Department has specialized services for these three groups in separate units. Juveniles referred as a result of alleged delinquent activity are assigned to a court intake worker for assessment. This assessment leads to an informal or formal disposition. Formal dispositions require referral to the District Attorney and Juvenile Court involvement. Informal dispositions take the form of several lesser consequences for the youth. Other court ordered or state required services are handled by Department staff as well. Those services that are not directly provided by social work and support staff are often arranged or purchased and managed by social workers.

Most child welfare services assigned as department responsibilities are implemented as a combination of case management, direct service and purchased services. They are directed at one of two goals: keeping children safe at home or providing an appropriate home-like or treatment setting away from home. The Department's responsibility in matters of delinquency supervision is a third goal of protecting the community. Accomplishing these goals may require the application of one or a number of services along a continuum.

### Direct Services

Although case management has become more the norm in service delivery, counseling and problem solving are still important functions of social work. For the day to day issues faced by parents lacking in parenting skills or facing extraordinary life circumstances, support staff teach parenting and coping

skills. Social workers are charged with the task of engaging parents and youth in a process of behavior change which requires both the ability to establish rapport and to hold people accountable for their decisions.

### **Purchased Services**

There are services which the Department is not staffed to provide or which are of a specialized nature where purchasing is the best option. Examples include: treatment foster care, group care, child caring and correctional institution services, intensive supervision and aftercare, intensive in home treatment, parent aide, independent living services, supportive home care, personal care, transportation, child care, respite care and interpreter services.

### **Adult Services**

Social work staff in this unit assists clients in need of increased resources or improved coping skills to face day to day problems most of us might take for granted. Conditions which necessitate outside assistance include physical and mental impairments, developmental disabilities, alcohol and drug dependency and the infirmities of aging. The primary emphasis is placed on services to the elderly and physically disabled.

Staff, in accordance with the client and family, assess needs, plan for services and manage the established plan. With a focus on serving people in their own homes, a continuum of services are employed. When at all possible, the clients' natural supports, i.e., family, friends and neighbors, are included in the plan of service. The Department purchases services on behalf of clients, supporting plans to keep people at home and maintain their

quality of life. When living independently at home is no longer an option, the most "home like" alternative is sought in an adult foster home or community based residential facility.

### **Economic Support**

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

The Low Income Energy Assistance Program which assists recipients with heating costs is administered by Economic Support through a contract with Energy Services Inc. All county residents who meet the financial and non-financial requirements for these programs are eligible for benefits. Each of the programs help to provide a healthier life for the recipients.

### **Child Support**

The purpose of the Marathon County Child Support Program is to collect child support payments from parents who do not reside with their children. Through the collection of support, the program serves to hold parents responsible for supporting their children, to ensure the economic well-being of children and the financial stability of single-parent families, and to reduce the costs to tax payers of financial assistance programs. The child support agency is responsible for coordinating the delivery of child support services with other agencies such as the Courts, Clerk of Courts, Corporation Counsel and Sheriff's Department. Program services are provided to all custodial parents who are in need of child support services regardless of their income.

## LOGIC MODEL WORKSHEET

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

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

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

**Program customer:** Low-income individuals and families

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

## Social Services 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 2008, 90% of all foodshare cases will be processed within the 30-day time limit set by the State.
- 2 - By 2008, 80% of foodshare recipients surveyed will agree that their ability to meet living expenses have increase since going on foodshare.

***Outcomes achieved:***

- 1 - The County Agency Scorecard is currently showing that foodshare applications were being processed and benefits issued within the 30-day process in 93% of all foodshare cases. (This is the average percent based on information from 5/06 - 4/07 reports.)
- 2 - Our latest Customer Survey, completed in November 2006, reported that 86% 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.

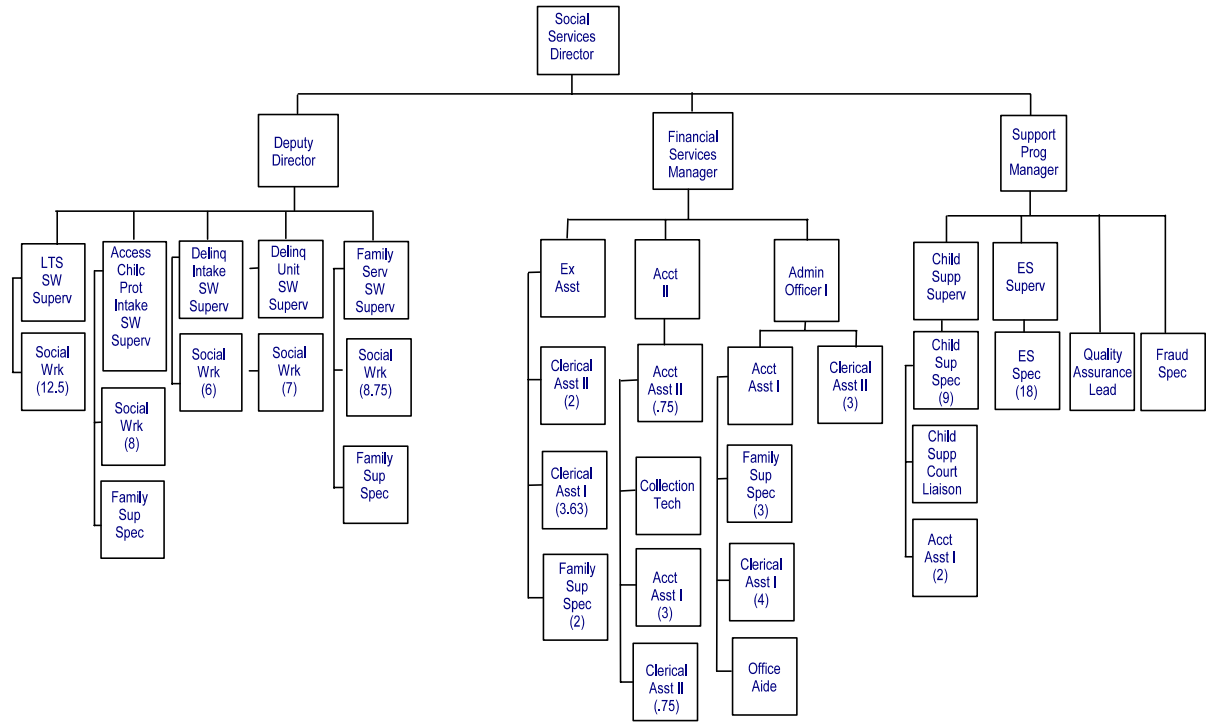
***What did you learn about your program based on this outcome?***

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)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Union (FTE)	76.25	89.88	90.38	90.38	89.88	97.88	99.13	100.63	101.38	101.38
Non-Union (FTE)	15.00	16.00	16.00	16.00	15.00	15.00	15.00	14.00	14.00	14.00
<b>Total</b>	<b>91.25</b>	<b>105.88</b>	<b>106.38</b>	<b>106.38</b>	<b>104.88</b>	<b>112.88</b>	<b>114.13</b>	<b>114.63</b>	<b>115.38</b>	<b>115.38</b>

## SOCIAL SERVICES DEPARTMENT

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

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 6,112,087	6,636,726	6,636,726	4,222,178	6,630,726	Personal Services	\$ 7,105,573	6,995,525	6,995,525
688,743	704,629	704,629	374,125	720,972	Contractual Services	749,040	722,316	722,316
235,489	244,420	240,320	152,491	227,646	Supplies & Expense	255,170	255,170	255,170
382,124	303,507	303,507	178,776	297,306	Fixed Charges	301,949	301,949	301,949
12,771,376	12,721,557	12,733,455	8,166,698	13,332,349	Grants Contributions & Other	13,625,980	12,889,245	12,889,245
5,006	-	8,600	8,533	8,600	Capital Outlay	-	-	-
<b>\$ 20,194,825</b>	<b>20,610,839</b>	<b>20,627,237</b>	<b>13,102,801</b>	<b>21,217,599</b>	<b>Total Expenditures</b>	<b>\$ 22,037,712</b>	<b>21,164,205</b>	<b>21,164,205</b>
\$ 12,531,031	12,533,376	12,549,774	9,601,206	13,120,630	Intergov't Grants & Aid	\$ 12,813,227	12,816,159	12,816,159
862,538	741,000	741,000	541,151	662,300	Public Charges for Services	616,500	681,500	681,500
248,247	509,392	509,392	206,775	492,696	Miscellaneous Revenue	298,082	323,082	323,082
<b>\$ 13,641,816</b>	<b>13,783,768</b>	<b>13,800,166</b>	<b>10,349,132</b>	<b>14,275,626</b>	<b>Total Revenues</b>	<b>\$ 13,727,809</b>	<b>13,820,741</b>	<b>13,820,741</b>
<b>\$ 6,553,009</b>	<b>6,827,071</b>	<b>6,827,071</b>	<b>2,753,669</b>	<b>6,941,973</b>	<b>TAX LEVY</b>	<b>\$ 8,309,903</b>	<b>7,343,464</b>	<b>7,343,464</b>

## CHILD SUPPORT

Fund: 175 Social Improvement Fund  
 Org1: 554 Child Support

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 1,019,116	1,025,915	1,025,915	630,462	1,025,915	Personal Services	\$ 1,109,347	1,109,347	1,109,347
27,407	40,200	40,200	9,332	35,532	Contractual Services	39,450	39,450	39,450
2,693	6,250	6,250	2,376	3,666	Supplies & Expense	4,850	4,850	4,850
<b>\$ 1,049,216</b>	<b>1,072,365</b>	<b>1,072,365</b>	<b>642,170</b>	<b>1,065,113</b>	<b>Total Expenditures</b>	<b>\$ 1,153,647</b>	<b>1,153,647</b>	<b>1,153,647</b>
\$ 1,284,676	839,606	839,606	724,374	969,843	Intergov't Grants & Aid	\$ 814,380	920,059	920,059
16,987	15,000	15,000	9,332	16,320	Public Charges for Services	11,000	11,000	11,000
32,005	30,000	30,000	15,380	27,000	Miscellaneous Revenue	27,000	27,000	27,000
<b>\$ 1,333,668</b>	<b>884,606</b>	<b>884,606</b>	<b>749,086</b>	<b>1,013,163</b>	<b>Total Revenues</b>	<b>\$ 852,380</b>	<b>958,059</b>	<b>958,059</b>
<b>\$ (284,452)</b>	<b>187,759</b>	<b>187,759</b>	<b>(106,916)</b>	<b>51,950</b>	<b>TAX LEVY</b>	<b>\$ 301,267</b>	<b>195,588</b>	<b>195,588</b>



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

## Aging and Disability Resource Center-CW Outcome Measurement Report

**Program Information:** The ADRC-CW 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:**

The following report was prepared based on a sampling of 41 SNAC customers who used their coupons at least 6 times per month. The results are calculated from two consecutive surveys completed by customers.

	Previous NRS*	Most Recent NRS*	Previous SRS*	Most Recent SRS*	Average Age	Gender
Average	4.731	5.048	.731	.390	74.0	Male(19) 46% Female (21) 54%

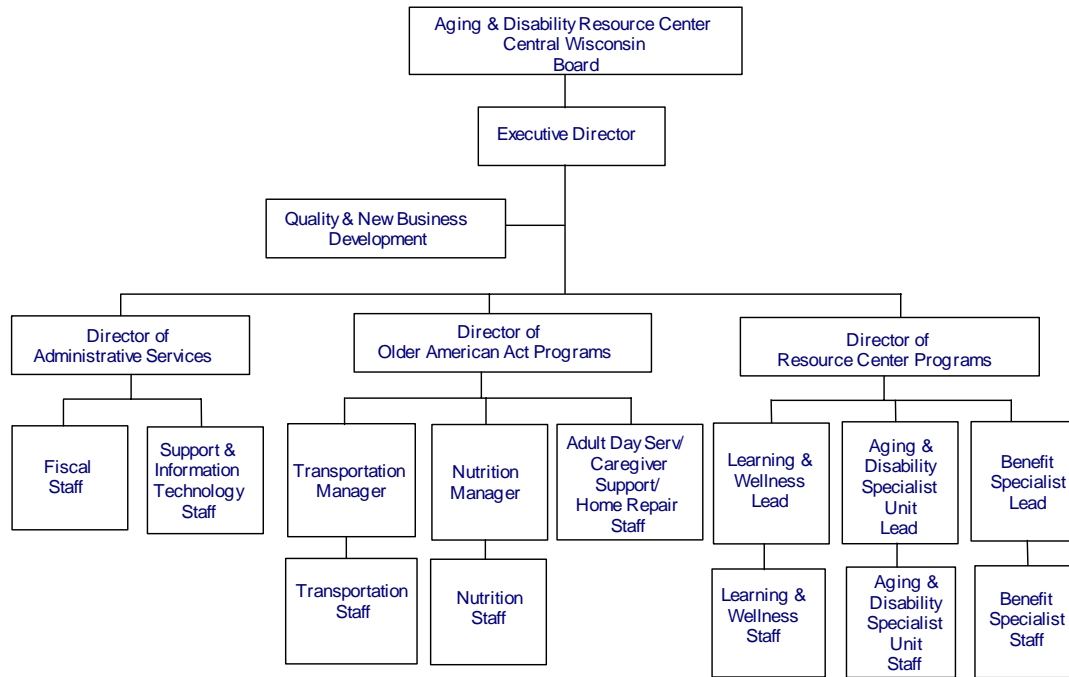
\*Lower Risk Score indicates a more positive outcome.

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

Comparing the NRS and SRS scores self-reported on the last 2 assessments (prior to 2007) of a sampling of 41 people who used at least 6 coupons per month, the average Nutrition Risk Score increased by .317. The dietician will target individuals who moved from low to moderate or high scores or from moderate to high scores for additional nutritional counseling. A routine process will be put in place to identify the reasons for the increased nutritional risk scores. The average Socialization Risk Score decreased by .341. Continue to provide an educational and social environment for SNAC participants.

**What will you do with the outcome information and will you make any changes to the program?** Continue to support and enhance the SNAC program to maintain opportunities for socialization and nutrition education. Nutrition education will be enhanced by providing quarterly Nutrition Education table tents and one on one nutrition counseling provided by the registered dietician at each of the SNAC vendors. Coordinate with the Community Health Educators to promote additional opportunities for socialization

# AGING AND DISABILITY RESOURCE CENTER - CW



ADRC of Central Wisconsin was created in May 2006

Number of Positions (FTE)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Union (FTE)	19.45	25.53	27.59	31.09	29.34	23.38	23.78	22.78	40.06	40.06
Non-Union (FTE)	6.00	6.00	7.00	7.00	6.00	7.50	8.50	7.50	12.44	12.44
<b>Total</b>	<b>25.45</b>	<b>31.53</b>	<b>34.59</b>	<b>38.09</b>	<b>35.34</b>	<b>30.88</b>	<b>32.28</b>	<b>30.28</b>	<b>52.50</b>	<b>52.50</b>

## AGING AND DISABILITY RESOURCE CENTER-CW

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

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 1,665,029	-	842	842	842	Personal Services	\$ -	-	-
490,069	957,306	979,191	283,330	979,690	Contractual Services	391,297	391,297	391,297
159,702	1,100	11,366	-	10,272	Supplies & Expense	-	-	-
13,672	-	-	-	-	Fixed Charges	-	-	-
42,152	-	-	-	-	Grants Contributions Other	-	-	-
115,575	-	-	-	-	Capital Outaly	-	-	-
-	-	-	1,982	1,982	Other Financing Uses	-	-	-
<b>\$ 2,486,199</b>	<b>958,406</b>	<b>991,399</b>	<b>286,154</b>	<b>992,786</b>	<b>Total Expenditures</b>	<b>\$ 391,297</b>	<b>391,297</b>	<b>391,297</b>
\$ 1,745,387	696,124	696,124	97,796	741,187	Intergov't Grants & Aid	\$ -	-	-
12,487	-	-	-	-	Public Charges for Services	-	-	-
14,731	-	-	-	-	Intergovt Charges for Serv	-	-	-
497,302	1,100	1,495	6,535	8,366	Miscellaneous Revenue	-	-	-
-	-	32,598	-	18,104	Other Financing Sources	-	-	-
<b>\$ 2,269,907</b>	<b>697,224</b>	<b>730,217</b>	<b>104,331</b>	<b>767,657</b>	<b>Total Revenues</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
<b>\$ 216,292</b>	<b>261,182</b>	<b>261,182</b>	<b>181,823</b>	<b>225,129</b>	<b>TAX LEVY</b>	<b>\$ 391,297</b>	<b>391,297</b>	<b>391,297</b>

## AGING AND DISABILITY RESOURCE CENTER-CW

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

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ -	2,835,567	3,117,059	1,703,218	2,835,567	Personal Services	\$ 3,077,084	3,077,084	3,077,084
-	1,166,759	1,280,064	671,288	1,176,920	Contractual Services	1,063,986	1,063,986	1,063,986
-	373,965	441,697	193,905	373,965	Supplies & Expense	378,914	378,914	378,914
-	100	100	-	100	Building Materials	-	-	-
-	248,160	264,940	184,554	248,160	Fixed Charges	261,081	261,081	261,081
-	53,924	53,924	24,609	53,924	Grants Contributions Other	84,734	84,734	84,734
-	92,200	94,550	53,346	92,200	Capital Outaly	62,000	62,000	62,000
-	175,176	194,223	-	175,176	Other Financing Uses	169,320	169,320	169,320
<b>\$ -</b>	<b>4,945,851</b>	<b>5,446,557</b>	<b>2,830,920</b>	<b>4,956,012</b>	<b>Total Expenditures</b>	<b>\$ 5,097,119</b>	<b>5,097,119</b>	<b>5,097,119</b>
\$ -	3,197,137	3,637,734	1,159,137	3,207,298	Intergov't Grants & Aid	\$ 3,426,660	3,426,660	3,426,660
-	112,911	112,911	62,671	112,911	Public Charges for Services	110,472	110,472	110,472
-	709,477	709,477	509,856	709,477	Intergovt Charges for Serv	761,087	761,087	761,087
-	539,681	539,921	257,734	539,846	Miscellaneous Revenue	480,600	480,600	480,600
-	386,645	446,514	-	386,645	Other Financing Sources	318,300	318,300	318,300
<b>\$ -</b>	<b>4,945,851</b>	<b>5,446,557</b>	<b>1,989,398</b>	<b>4,956,177</b>	<b>Total Revenues</b>	<b>\$ 5,097,119</b>	<b>5,097,119</b>	<b>5,097,119</b>
<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>841,522</b>	<b>(165)</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

# VETERANS SERVICE OFFICE

## MISSION STATEMENT

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

## PROGRAMS/SERVICES

Assist in obtaining and recording veteran's discharge documents, military service and medical service records and correction of such records.

Determine eligibility qualifications for veterans and submit proper forms to federal and state governments enabling veterans to apply for specific benefits.

Assist veterans in completing appropriate forms for the following state benefits: subsistence grants, health care grants, education grants, retraining grants, personal loans, home mortgage and home improvement loans. Assess the

necessary qualifications for an acceptable application for each benefit and submit completed applications to the appropriate agency.

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

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

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

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

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



## LOGIC MODEL WORKSHEET

**Department/Program Name:** Veterans

**Contact Name:** Scott Berger

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

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

**Program customer:** Military veterans and their dependents.

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

## Veterans 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.

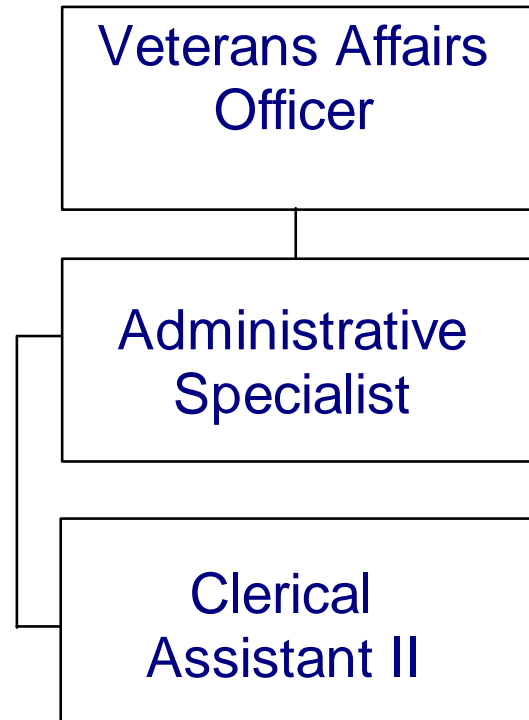
**Expected indicators:** By 01/01/08, 70% of the clients who have visited the Veterans Department for information and/or services will leave with a better understanding of what benefits are available and what benefits they may or may not qualify to receive.

**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. 51 surveys were given to clients with 16 surveys returned for a return rate of 31.3%. Of the 16 responses, 13 (81.3%) 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. We also learned that we may need to come up with a different form of client survey since our response rate decreased and was less than 1 in 3 surveys.

**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. While no major problems are indicated based on the outcomes, we will review our processes and procedures to ensure that all clients leave the office feeling confident in their knowledge of their veterans' benefits.

## VETERANS SERVICE OFFICE



Number of Positions (FTE)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Union (FTE)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Non-Union (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

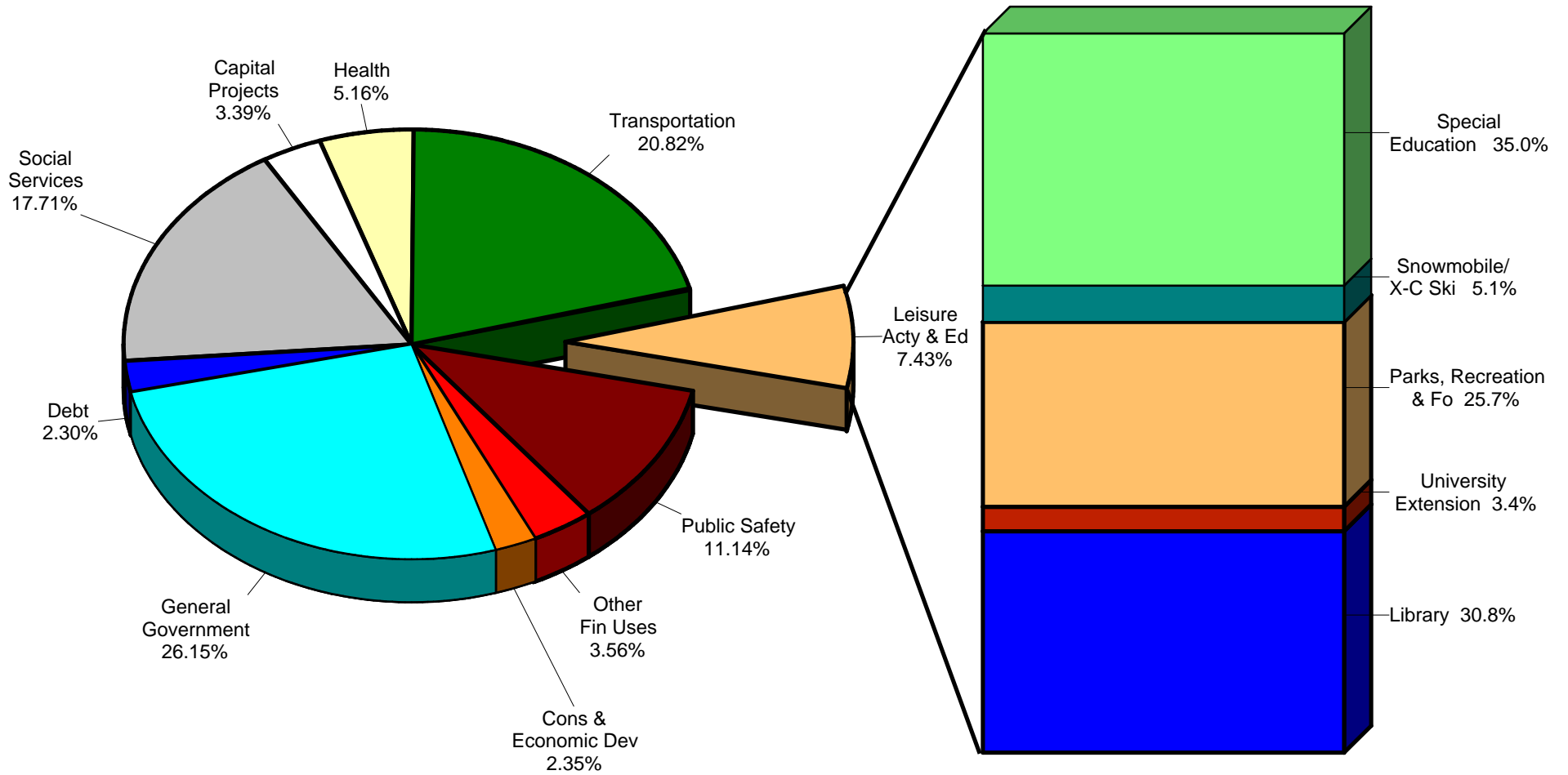
## VETERANS SERVICE OFFICE

Fund: 100 General Fund  
 Org1: 555 Veterans

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 187,381	194,873	194,873	126,649	194,873	Personal Services	\$ 206,330	206,330	206,330
3,412	3,290	3,290	2,195	3,290	Contractual Services	3,300	3,300	3,300
8,577	11,195	11,195	3,964	11,195	Supplies & Expense	11,336	11,086	11,086
-	200	200	-	200	Fixed Charges	200	200	200
1,727	3,200	13,222	-	-	Grants Contributions Other	3,200	3,200	3,200
<b>\$ 201,097</b>	<b>212,758</b>	<b>222,780</b>	<b>132,808</b>	<b>209,558</b>	<b>Total Expenditures</b>	<b>\$ 224,366</b>	<b>224,116</b>	<b>224,116</b>
\$ 13,000	13,000	13,000	13,000	13,000	Intergov't Grants & Aid	\$ 13,000	13,000	13,000
-	-	10,022	-	-	Other Financing Sources	-	-	-
<b>\$ 13,000</b>	<b>13,000</b>	<b>23,022</b>	<b>13,000</b>	<b>13,000</b>	<b>Total Revenues</b>	<b>\$ 13,000</b>	<b>13,000</b>	<b>13,000</b>
<b>\$ 188,097</b>	<b>199,758</b>	<b>199,758</b>	<b>119,808</b>	<b>196,558</b>	<b>TAX LEVY</b>	<b>\$ 211,366</b>	<b>211,116</b>	<b>211,116</b>

# MARATHON COUNTY

## 2008 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:** Phyllis Christensen

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

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

**Program customer:** Residents over age 55

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

## Library Outcome Measurement Report

**Program Information:** Programs are intended to increase the skills of older customers in the use of technology to access the library or for locating information of interest.

**Program Outcome:** Older customers make use of technology for their information and communication needs.

**Expected indicators:**

By 1/2/07, attendance by older residents brings about proficiency on various software, email, and Internet searching such that 70% could do email and search Internet. With classes continuing to be offered, it is expected that the competency of customers will continue to improve.

**Outcomes achieved:**

**Customers learn how to use technology to access the library, the Internet and to use email.**

Older residents in attendance at classes indicated that they learned how to check, write and send email and could communicate well using email software.

**Customers can make use of technology for their information and community needs.**

Older residents use Internet and the library catalog with less assistance. Confidence in their skills is shown by the fact that they now bring their wireless laptop and use the library's wireless connection to search for information and check email.

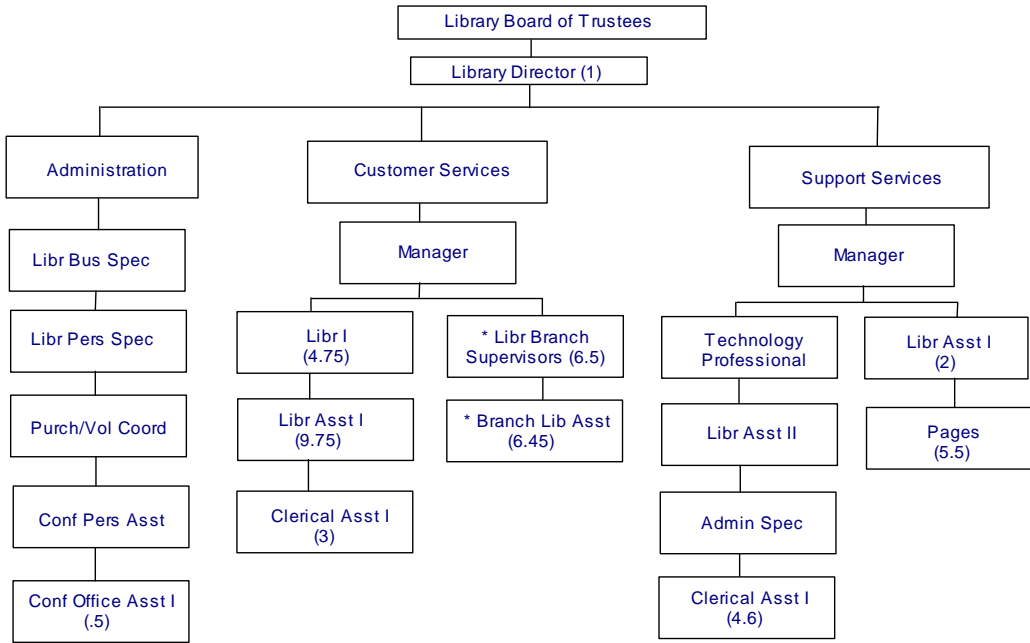
**What will you do with the outcome information and will you make any changes to the program?** Technology and Teaching are two of the strategies for the library in achieving our mission. People cannot effectively use the informational sources of the library without teaching and guidance from staff. We intend to continue to provide programs to meet these strategies and will continue to measure the program effectiveness in meeting customer needs. Because of demand from the public to become savvy with technology, the Library has begun a systematic training program for staff. At the end of the training component, staff will have achieved a level of competency in technology demonstrated by passing a series of tests. We expect this work to continue so that staff can more effectively assist the public with using technology and finding information.

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

1. There is a demand for teaching older residents how to use email and search the Internet.
2. The request for classes continues. The group in our community with an interest level in learning basic computer and software skills is still steady or growing.
3. As skills grow in the public, more technical knowledge from staff is needed and more staff on the floor to help is a necessity.



# LIBRARY



• Athens, Edgar, Hatley, Marathon, Mosinee,

Rothschild, Spencer, Stratford

Number of Positions (FTE)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Union (FTE)	32.180	32.18	32.35	32.35	3338	31.63	31.63	33.80	33.30	33.30
Non-Union (FTE)	23.625	23.75	23.75	23.75	21.85	21.22	21.22	20.22	19.75	19.75
WVLS Funded Positions (FTE) - Union	1.180	1.25	1.25	1.25	1.25	1.25	1.25	1.25	0.00	0.00
<b>Total</b>	<b>56.985</b>	<b>57.18</b>	<b>57.35</b>	<b>57.35</b>	<b>56.48</b>	<b>54.10</b>	<b>54.10</b>	<b>55.27</b>	<b>53.05</b>	<b>53.05</b>

# LIBRARY

Fund: 100 General Fund  
 Org1: 665 Library

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 2,601,427	2,799,841	2,779,841	1,746,422	2,779,841	Personal Services	\$ 2,921,673	2,855,281	2,855,281
160,341	173,828	199,378	140,078	193,828	Contractual Services	179,251	179,251	179,251
569,451	477,367	660,487	349,322	506,835	Supplies & Expense	520,560	520,560	520,560
69,688	68,563	68,563	37,481	68,563	Fixed Charges	66,946	66,946	66,946
<b>\$ 3,400,907</b>	<b>3,519,599</b>	<b>3,708,269</b>	<b>2,273,303</b>	<b>3,549,067</b>	<b>Total Expenditures</b>	<b>\$ 3,688,430</b>	<b>3,622,038</b>	<b>3,622,038</b>
\$ -	-	5,000	-	5,000	Intergov't Grants & Aid	\$ -	-	-
127,115	79,264	79,264	113,185	125,000	Public Charges for Services	79,264	81,500	81,500
2,816	-	-	214	214	Intergov't Charges for Serv	-	-	-
199,533	44,652	52,152	48,349	100,284	Miscellaneous Revenue	44,652	44,652	44,652
-	50,000	381,170	-	318,296	Other Financing Sources	50,000	50,000	50,000
<b>\$ 329,464</b>	<b>173,916</b>	<b>517,586</b>	<b>161,748</b>	<b>548,794</b>	<b>Total Revenues</b>	<b>\$ 173,916</b>	<b>176,152</b>	<b>176,152</b>
<b>\$ 3,071,443</b>	<b>3,345,683</b>	<b>3,190,683</b>	<b>2,111,555</b>	<b>3,000,273</b>	<b>TAX LEVY</b>	<b>\$ 3,514,514</b>	<b>3,445,886</b>	<b>3,445,886</b>

## **PARK RECREATION & FORESTRY**

### **MISSION STATEMENT**

To provide a park and forest recreation system that will meet 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 1<sup>st</sup> time, out of county skiers that became aware of the facility via promotional materials or media.

***Outcomes achieved:***

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

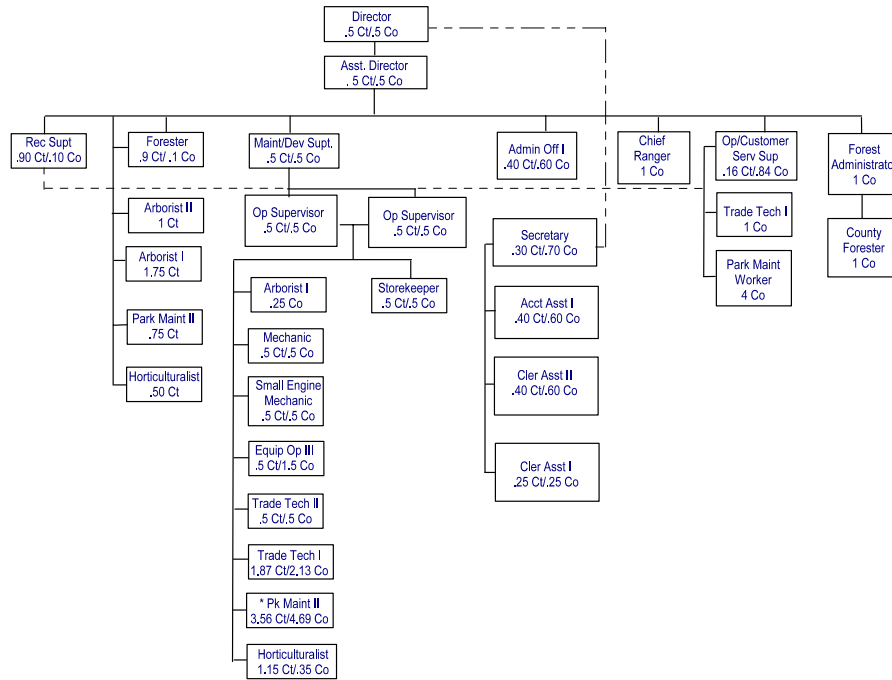
***What did you learn about your program based on this outcome?***

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)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Union (FTE)	34.00	34.50	34.50	34.50	34.50	31.50	32.50	31.50	31.50	31.50
Non-Union (FTE)	12.00	12.00	12.00	12.00	16.00	14.00	14.00	13.00	13.00	13.00
<b>Total</b>	<b>46.00</b>	<b>46.50</b>	<b>46.50</b>	<b>46.50</b>	<b>50.50</b>	<b>45.50</b>	<b>46.50</b>	<b>44.50</b>	<b>44.50</b>	<b>44.50</b>
<b>Allocation</b>										
City FTE	21.88	22.13	22.13	22.13	22.13	19.29	19.79	19.29	19.29	19.29
County FTE	24.12	24.37	24.37	24.37	28.37	26.21	26.71	25.21	25.21	25.21

## PARK RECREATION & FORESTRY

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

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 1,761,508	1,843,111	1,843,111	1,238,410	1,843,111	Personal Services	\$ 1,928,779	1,928,779	1,928,779
256,136	335,434	336,774	180,911	341,454	Contractual Services	336,719	316,719	316,719
206,932	227,716	229,422	141,372	226,249	Supplies & Expense	235,082	235,082	235,082
102,355	113,740	113,740	39,694	101,950	Building Materials	118,850	108,850	108,850
54,926	129,881	129,881	47,666	65,066	Fixed Charges	139,600	139,600	139,600
-	20,470	20,470	15,839	15,839	Grants Contributions & Other	18,734	18,734	18,734
54,909	62,256	69,570	-	3,062	Capital Outlay	58,758	58,758	58,758
<b>\$ 2,436,766</b>	<b>2,732,608</b>	<b>2,742,968</b>	<b>1,663,892</b>	<b>2,596,731</b>	<b>Total Expenditures</b>	<b>\$ 2,836,522</b>	<b>2,806,522</b>	<b>2,806,522</b>
\$ 48,471	50,203	50,203	50,327	50,327	Intergov't Grants & Aid	\$ 51,913	51,913	51,913
1,150	-	-	-	-	Licenses & Permits	-	-	-
883,885	787,500	787,500	760,167	966,425	Public Charges for Services	795,360	795,360	795,360
157,807	91,000	91,000	79,041	160,000	Intergov't Charges for Serv	87,000	87,000	87,000
29,899	40,050	41,756	21,828	25,756	Miscellaneous Revenue	44,850	44,850	44,850
-	46,631	55,285	-	55,285	Other Financing Sources	54,278	54,278	54,278
<b>\$ 1,121,212</b>	<b>1,015,384</b>	<b>1,025,744</b>	<b>911,363</b>	<b>1,257,793</b>	<b>Total Revenues</b>	<b>\$ 1,033,401</b>	<b>1,033,401</b>	<b>1,033,401</b>
<b>\$ 1,315,554</b>	<b>1,717,224</b>	<b>1,717,224</b>	<b>752,529</b>	<b>1,338,938</b>	<b>TAX LEVY</b>	<b>\$ 1,803,121</b>	<b>1,773,121</b>	<b>1,773,121</b>



## PARK LAND and PRODUCTS

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

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 5,035	1,000	1,000	2,265	2,000	Contractual Services	\$ 1,000	1,000	1,000
11	3,000	3,000	-	850	Supplies & Expense	1,800	1,800	1,800
942	5,000	5,000	-	5,000	Fixed Charges	5,000	5,000	5,000
-	33,000	33,000	-	150,000	Capital Outlay	33,000	33,000	33,000
<b>\$ 5,988</b>	<b>42,000</b>	<b>42,000</b>	<b>2,265</b>	<b>157,850</b>	<b>Total Expenditures</b>	<b>\$ 40,800</b>	<b>40,800</b>	<b>40,800</b>
\$ 38,415	37,000	37,000	63,138	64,000	Intergov't Grants & Aid	\$ 35,800	35,800	35,800
16,922	5,000	5,000	14,226	21,753	Miscellaneous Revenue	5,000	5,000	5,000
<b>\$ 55,337</b>	<b>42,000</b>	<b>42,000</b>	<b>77,364</b>	<b>85,753</b>	<b>Total Revenues</b>	<b>\$ 40,800</b>	<b>40,800</b>	<b>40,800</b>
<b>\$ (49,349)</b>	<b>-</b>	<b>-</b>	<b>(75,099)</b>	<b>72,097</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

## FAIRGROUNDS MAINTENANCE

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

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 261	2,000	2,000	306	2,000	Contractual Services	\$ 2,000	2,000	2,000
-	300	300	-	300	Supplies & Expense	300	300	300
1,995	4,000	4,000	2,586	4,000	Building Materials	4,000	4,000	4,000
14,961	147,431	142,343	3,552	5,000	Capital Outlay	170,043	170,043	170,043
<b>\$ 17,217</b>	<b>153,731</b>	<b>148,643</b>	<b>6,444</b>	<b>11,300</b>	<b>Total Expenditures</b>	<b>\$ 176,343</b>	<b>176,343</b>	<b>176,343</b>
\$ 18,975	18,500	18,500	16,341	18,500	Public Charges for Services	\$ 18,500	18,500	18,500
23,298	20,500	20,500	3,250	21,750	Miscellaneous Revenue	20,500	20,500	20,500
-	114,731	109,643	-	109,643	Other Financing Sources	137,343	137,343	137,343
<b>\$ 42,273</b>	<b>153,731</b>	<b>148,643</b>	<b>19,591</b>	<b>149,893</b>	<b>Total Revenues</b>	<b>\$ 176,343</b>	<b>176,343</b>	<b>176,343</b>
<b>\$ (25,056)</b>	<b>-</b>	<b>-</b>	<b>(13,147)</b>	<b>(138,593)</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

## SNOWMOBILE/ATV

Fund: 100 General Fund  
 Org1: 692 Snowmobile/ATV

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 62,368	46,188	46,188	37,726	74,450	Personal Services	\$ 48,689	48,689	48,689
435,406	334,668	465,246	274,575	418,722	Contractual Services	448,170	448,170	448,170
710	2,005	2,005	203	1,460	Supplies & Expense	1,955	1,955	1,955
391	537	537	537	537	Fixed Charges	721	721	721
<b>\$ 498,875</b>	<b>383,398</b>	<b>513,976</b>	<b>313,041</b>	<b>495,169</b>	<b>Total Expenditures</b>	<b>\$ 499,535</b>	<b>499,535</b>	<b>499,535</b>
\$ 359,618	346,956	346,956	334,896	447,123	Intergov't Grants & Aid	\$ 341,557	341,557	341,557
-	-	-	(268)		Public Charges for Services	-	-	-
3,669	2,500	2,500	(960)	2,500	Miscellaneous Revenue	2,500	2,500	2,500
20,439	1,784	132,362	-	132,362	Other Financing Sources	129,185	129,185	129,185
<b>\$ 383,726</b>	<b>351,240</b>	<b>481,818</b>	<b>333,668</b>	<b>581,985</b>	<b>Total Revenues</b>	<b>\$ 473,242</b>	<b>473,242</b>	<b>473,242</b>
<b>\$ 115,149</b>	<b>32,158</b>	<b>32,158</b>	<b>(20,627)</b>	<b>(86,816)</b>	<b>TAX LEVY</b>	<b>\$ 26,293</b>	<b>26,293</b>	<b>26,293</b>

## CROSS COUNTRY SKI TRAIL

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

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 55,806	60,474	60,474	36,310	60,474	Personal Services	\$ 62,322	62,322	62,322
9,770	13,900	13,900	7,777	9,530	Contractual Services	12,650	12,650	12,650
6,541	13,985	13,985	2,821	8,465	Supplies & Expense	12,085	12,085	12,085
261	850	850	410	350	Building Materials	850	850	850
1,226	1,291	1,291	1,291	1,291	Fixed Charges	1,464	1,464	1,464
-	-	-	6,532	6,532	Other Financing Uses	6,663	6,663	6,663
<b>\$ 73,604</b>	<b>90,500</b>	<b>90,500</b>	<b>55,141</b>	<b>86,642</b>	<b>Total Expenditures</b>	<b>\$ 96,034</b>	<b>96,034</b>	<b>96,034</b>
\$ 71,136	90,300	90,300	47,576	73,888	Public Charges for Services	\$ 95,334	95,334	95,334
-	-	-	(641)	-	Intergov't Charges for Serv	-	-	-
122	200	200	(271)	150	Miscellaneous Revenue	700	700	700
<b>\$ 71,258</b>	<b>90,500</b>	<b>90,500</b>	<b>46,664</b>	<b>74,038</b>	<b>Total Revenues</b>	<b>\$ 96,034</b>	<b>96,034</b>	<b>96,034</b>
<b>\$ 2,346</b>	<b>-</b>	<b>-</b>	<b>8,477</b>	<b>12,604</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

# UNIVERSITY OF WISCONSIN-EXTENSION

## MISSION STATEMENT

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

## PROGRAMS/SERVICES

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

### Agriculture and Natural Resources

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

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

### Community, Natural Resources and Economic Development

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

### Family Living Education

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

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

### 4-H/ Youth Development

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

## **University Publications and Programs**

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

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

## LOGIC MODEL WORKSHEET

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

**Contact:** Tom Cadwallader

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

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

**Program customer:** Primary: current and prospective farmers

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

## Outcome Measurement Report UW-Extension Office 2008

**Program Information:** The Agribusiness Incubator Project was established to provide opportunities, processes and resources that facilitate the entry of new farmers and farm businesses in the agricultural community of North Central Wisconsin

**Program Outcome:** One of the intermediate program outcomes has been – “Existing farmers will create and implement ownership transfer plans.”

**Expected Indicators:** This project was not intended to work with a large number of farmers directly but to share what is learned with other farmers and farm advisors. The intermediate outcome was to help a smaller group of farmers, less than a half dozen, and share that information at various educational events.

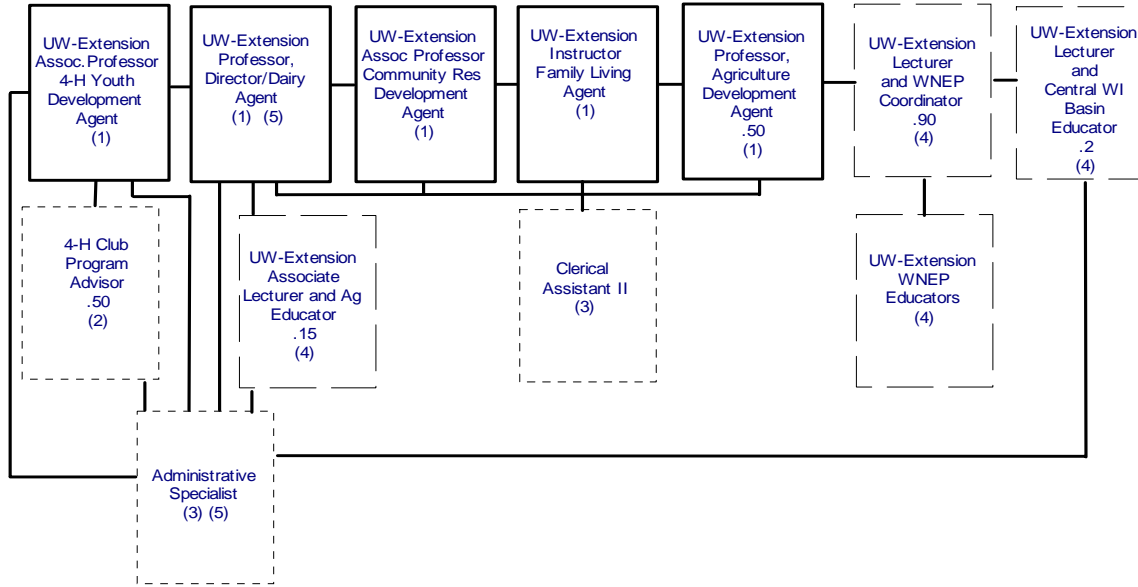
**Outcomes Achieved:** To date we have successfully set up and completed one farm transfer one year ahead of schedule. Two other farm transfer arrangements using different approaches are in the development process. Four workshops have been held at the various farms covering such things as the arrangements themselves, the decision-making processes, spreadsheets that were developed to help in coming to financial agreements and lessons that have been learned by both established and new farmers. Approximately 65 people have attended the workshops, which have included both farmers and farm financial advisors and lenders. Wisconsin Farm Bureau and several other similar projects around the US and Australia have asked us to share what we are learning either through blogs or at annual conferences.

**What did you learn about your program based on this outcome:** There really haven't been any surprises. Transferring a family business of any kind is a very personal and difficult process, something that people tend to keep private. Our hope was to have a few farmers who have been very active in our grazing network take a leadership role, which they have done. We are now ready for the next step and that is to package the information into different formats so that it can be made available to a wider audience.

**What will you do with the outcome information and will you make any changes to the program?** At this point it is right on track. The initial grant dollars are nearly exhausted but what we have learned is opening up the possibility of new funding sources from the Wisconsin Department of Agriculture, Trade and Consumer Protection and USDA Farm and Ranch Risk Management grant program.



# 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)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
State Employees	8.85	8.85	7.75	7.55	7.55	9.00	8.45	7.80	7.75	8.25
Union (FTE)	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00
Non-Union (FTE)	.50	.50	.50	.50	.50	.50	.50	.50	.50	0.00
<b>Total</b>	<b>12.35</b>	<b>12.35</b>	<b>11.25</b>	<b>11.05</b>	<b>10.05</b>	<b>11.50</b>	<b>10.95</b>	<b>10.30</b>	<b>10.25</b>	<b>10.25</b>

# UNIVERSITY OF WISCONSIN-EXTENSION

Fund: 100 General Fund  
 Org1: 730 University Extension Program

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 121,836	120,740	121,601	83,974	121,601	Personal Services	\$ 129,014	129,014	129,014
169,624	209,915	246,075	132,177	210,071	Contractual Services	225,765	222,215	222,215
41,598	52,970	78,278	32,990	70,857	Supplies & Expense	53,420	47,565	47,565
-	200	200	73	200	Fixed Charges	200	200	200
<b>\$ 333,058</b>	<b>383,825</b>	<b>446,154</b>	<b>249,214</b>	<b>402,729</b>	<b>Total Expenditures</b>	<b>\$ 408,399</b>	<b>398,994</b>	<b>398,994</b>
\$ -	3,900	3,900	5,000	5,000	Intergov't Grants & Aid	\$ 3,900	3,900	3,900
28,321	27,095	34,095	25,368	34,798	Public Charges for Services	27,095	29,595	29,595
672	-	-	-	700	Miscellaneous Revenue	-	-	-
-	18,600	41,529	-	34,107	Other Financing Sources	19,300	19,300	19,300
<b>\$ 28,993</b>	<b>49,595</b>	<b>79,524</b>	<b>30,368</b>	<b>74,605</b>	<b>Total Revenues</b>	<b>\$ 50,295</b>	<b>52,795</b>	<b>52,795</b>
<b>\$ 304,065</b>	<b>334,230</b>	<b>366,630</b>	<b>218,846</b>	<b>328,124</b>	<b>TAX LEVY</b>	<b>\$ 358,104</b>	<b>346,199</b>	<b>346,199</b>

## 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.mcspededucation.com](http://www.mcspededucation.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

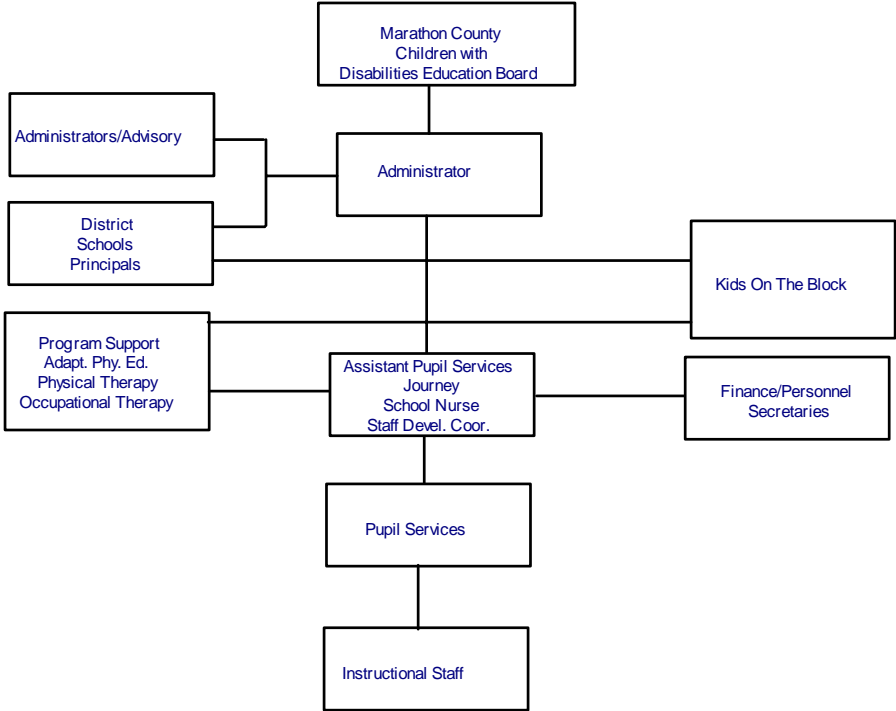
The Journey Day Treatment Program is a combination mental health and learning opportunity designed to meet the unique needs of students with significant social and behavioral needs. The day program provides individual and group therapy to students, family support and educational services. These services 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 1<sup>st</sup> to June 30th  
Previous years not available

Number of Positions (FTE)	2001	2002	2003	2004	2005	2006	2007	2008
Union (FTE)	52.00	52.00	43.00	42.00	42.00	42.00	41.00	40.00
Non-Union (FTE)	47.00	47.00	48.00	48.00	47.00	47.00	43.00	43.00
<b>Total</b>	<b>99.00</b>	<b>99.00</b>	<b>91.00</b>	<b>90.00</b>	<b>89.00</b>	<b>89.00</b>	<b>84.00</b>	<b>83.00</b>



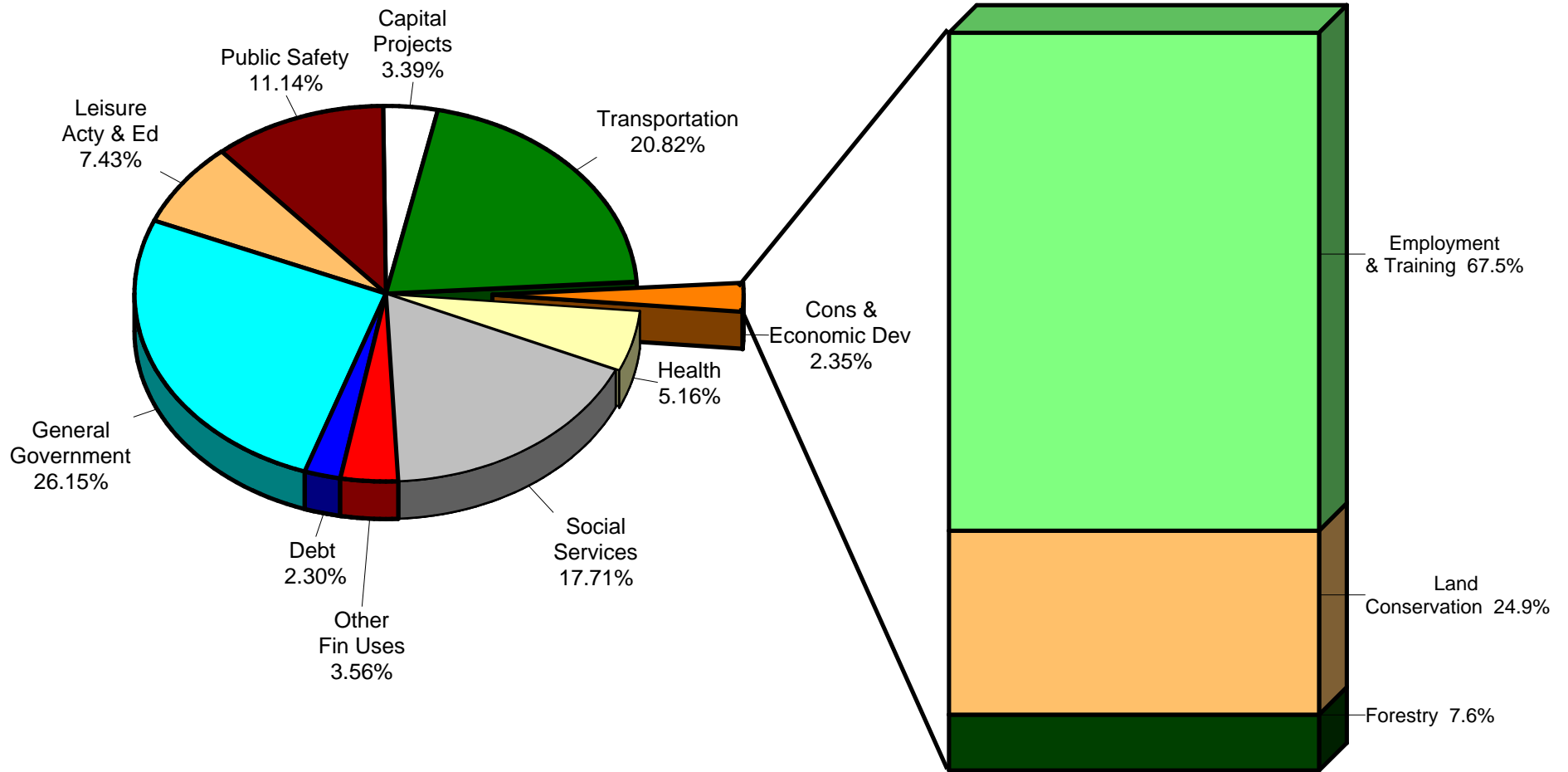
## SPECIAL EDUCATION

Actual 2005/06 Prior	July 06 /June 07 Adopted Budget	July 06 /June 07 Modified Budget	Actual 07/15/2007	Actual July 06 /June 07	Category	July 07 /June 08 Requested Budget	July 07 /June 08 Recommended Budget	July 07 /June 08 Adopted Budget
\$ 2,717,575	2,846,324	2,846,324	2,731,663	2,731,663	Personal Services	\$ 2,812,559	2,812,559	2,812,559
819,556	966,066	966,066	967,494	967,494	Contractual Services	1,039,899	1,039,899	1,039,899
212,791	247,091	247,091	257,971	257,971	Supplies & Expense	268,432	268,432	268,432
<b>\$ 3,749,922</b>	<b>4,059,481</b>	<b>4,059,481</b>	<b>3,957,128</b>	<b>3,957,128</b>	<b>Total Expenditures</b>	<b>\$ 4,120,890</b>	<b>4,120,890</b>	<b>4,120,890</b>
\$ 982,425	831,922	831,922	968,430	968,430	Intergov't Grants & Aide	\$ 1,036,478	1,036,478	1,036,478
2,603,791	3,098,071	3,098,071	2,733,434	2,733,434	Intergov't Charges for Serv	2,841,826	2,841,826	2,841,826
76,396	129,488	129,488	109,434	109,434	Miscellaneous Revenue	242,586	242,586	242,586
					Other Financing Sources			
<b>\$ 3,662,612</b>	<b>4,059,481</b>	<b>4,059,481</b>	<b>3,811,298</b>	<b>3,811,298</b>	<b>Total Revenues</b>	<b>\$ 4,120,890</b>	<b>4,120,890</b>	<b>4,120,890</b>
<b>\$ 87,310</b>	<b>-</b>	<b>-</b>	<b>145,830</b>	<b>145,830</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

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# MARATHON COUNTY

## 2008 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

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 35,714	63,869	60,273	624	13,714	Contractual Services	\$ 62,680	62,680	62,680
-	2,250	2,250	-	-	Supplies and Expense	2,250	2,250	2,250
-	5,000	5,000	-	-	Building Materials	5,000	5,000	5,000
-	1,800	1,800	-	-	Fixed Charges	1,800	1,800	1,800
500,000	76,033	632,548	554,284	554,284	Capital Outlay	100,690	100,690	100,690
<b>\$ 535,714</b>	<b>148,952</b>	<b>701,871</b>	<b>554,908</b>	<b>567,998</b>	<b>Total Expenditures</b>	<b>\$ 172,420</b>	<b>172,420</b>	<b>172,420</b>
\$ 18,039	9,400	9,400	5,043	9,453	Intergovernmental Grants & Aid	\$ 9,511	9,511	9,511
7,441	3,400	3,400	558	6,800	Miscellaneous Revenue	5,800	5,800	5,800
514,055	131,795	684,714	514,055	685,256	Other Financing Sources	152,752	152,752	152,752
<b>\$ 539,535</b>	<b>144,595</b>	<b>697,514</b>	<b>519,656</b>	<b>701,509</b>	<b>Total Revenues</b>	<b>\$ 168,063</b>	<b>168,063</b>	<b>168,063</b>
<b>\$ (3,821)</b>	<b>4,357</b>	<b>4,357</b>	<b>35,252</b>	<b>(133,511)</b>	<b>TAX LEVY</b>	<b>\$ 4,357</b>	<b>4,357</b>	<b>4,357</b>

# SEGREGATED LAND

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

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ -	1,300	1,300	-	-	Contractual Services	\$ 1,300	1,300	1,300
-	40	40	-	-	Supplies and Expense	40	40	40
4,042	2,098	2,098	-	2,098	Fixed Charges	2,098	2,098	2,098
244,844	47,992	186,007	134,387	134,387	Capital Outlay	106,026	106,026	106,026
<b>\$ 248,886</b>	<b>51,430</b>	<b>189,445</b>	<b>134,387</b>	<b>136,485</b>	<b>Total Expenditures</b>	<b>\$ 109,464</b>	<b>109,464</b>	<b>109,464</b>
\$ 15,000	15,000	15,000	27,525	42,525	Public Charges for Service	\$ 15,000	15,000	15,000
18,550	3,979	3,979	3,708	10,479	Miscellaneous Revenue	7,479	7,479	7,479
-	32,451	170,466	-	170,466	Other Financing Sources	86,985	86,985	86,985
<b>\$ 33,550</b>	<b>51,430</b>	<b>189,445</b>	<b>31,233</b>	<b>223,470</b>	<b>Total Revenues</b>	<b>\$ 109,464</b>	<b>109,464</b>	<b>109,464</b>
<b>\$ 215,336</b>	<b>-</b>	<b>-</b>	<b>103,154</b>	<b>(86,985)</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

## LAND CONSERVATION GRANTS

Fund: 100 General Fund  
 Org1: 780 Land Conservation Grant

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 252,966	294,653	292,274	156,333	292,274	Personal Services	\$ 270,742	270,742	270,742
60,973	69,838	79,104	28,659	119,217	Contractual Services	45,326	45,326	45,326
14,547	38,671	50,610	16,750	70,381	Supplies and Expense	18,023	18,023	18,023
454,557	576,249	594,831	213,778	530,902	Grants Contributions Other	593,789	593,789	593,789
-	-	7,277	7,277	7,277	Other Financing Uses	-	-	-
<b>\$ 783,043</b>	<b>979,411</b>	<b>1,024,096</b>	<b>422,797</b>	<b>1,020,051</b>	<b>Total Expenditures</b>	<b>\$ 927,880</b>	<b>927,880</b>	<b>927,880</b>
\$ 817,875	975,969	948,129	194,212	767,554	Intergov't Grants & Aid	\$ 910,280	910,280	910,280
1,111	1,500	1,500	1,522	1,522	Public Charges for Service	1,400	1,400	1,400
-	-	15,000	15,000	15,000	Intergov't Charges for Serv	15,000	15,000	15,000
3,973	985	985	(956)	2,252	Miscellaneous Revenue	1,200	1,200	1,200
-	957	58,482	7,277	58,482	Other Financing Sources	-	-	-
<b>\$ 822,959</b>	<b>979,411</b>	<b>1,024,096</b>	<b>217,055</b>	<b>844,810</b>	<b>Total Revenues</b>	<b>\$ 927,880</b>	<b>927,880</b>	<b>927,880</b>
<b>\$ (39,916)</b>	<b>-</b>	<b>-</b>	<b>205,742</b>	<b>175,241</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>



## EMPLOYMENT AND TRAINING

### MISSION STATEMENT

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

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

### JOB SEEKER AND PUBLIC ASSISTANCE PROGRAMS/SERVICES

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

The Department administers Wisconsin Works, or W-2, for Marathon County. W-2 provides eligible adults services to help them become economically self-sufficient. Financial assistance is

limited to 24 months and requires participation in certain training and work activities in order to receive a minimum monthly stipend. Some families may be exempt from the time limit, based on severity of employment barriers.

The department also administers food stamps, medical assistance/BadgerCare for all non-elderly and non-disabled individuals and determines eligibility for child care assistance for working parents. Receipt of food stamps for non-employed adults is contingent upon participation in the FSET Program.

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

#### **Workforce Investment Act (WIA)**

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

## **EMPLOYER PROGRAMS/SERVICES**

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

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

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

## **SENIOR AIDES PROJECT**

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

## LOGIC MODEL WORKSHEET

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

**Contact Name:** Mary Lontkowski

**Brief program description:** Help low income parents obtain employment

**Mission:** Help customers obtain employment

**Program customer:** Low income parents with minor children

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

## **Employment and Training Outcome Measurement Report**

### **Program Information:**

The Wisconsin Works (W-2) Program provides Basic Educational Activities for adult participants who do not have a high school diploma. These activities include: GED, English as a Second Language (ESL), High School Equivalency, Literacy Skills, Vocational Basic Education, Vocational English as a Second Language, Vocational Literacy Skills, and Regular High School Attendance.

### **Program Outcome:**

Program participants who do not have a high school diploma and achieve higher levels in basic educational activities will be better prepared to obtain and maintain employment.

### **Expected Indicators:**

65% of all W-2 participants in Basic Educational Activities will achieve at least one higher level in the activity that best suits their needs.

### **Outcomes Achieved:**

89.22% of all participants (averaged over 6 months - January 2007 through June 2007) attained at least one higher level in the activity that best suits their needs.

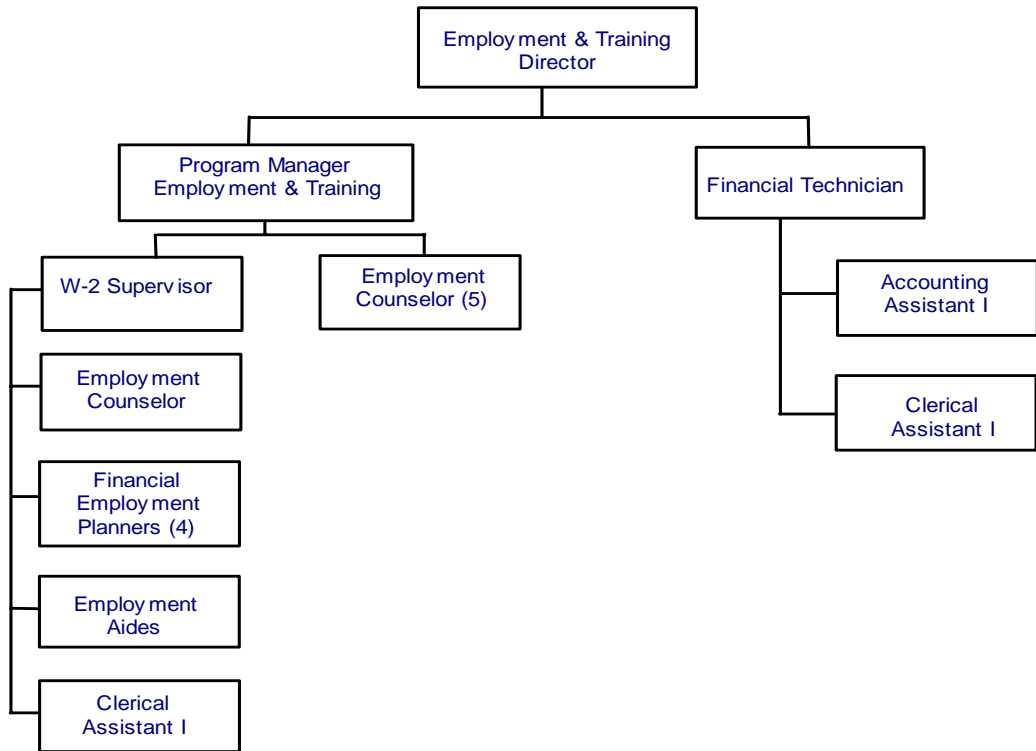
### **What did you learn about your program based on this outcome?**

Overall the Basic Educational Activities assigned are meeting the educational needs of those program participants who do not have a high school diploma. MCDET is exceeding the state required standard (65%) by 24.22%.

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

While 89.22% of the participants with a high school diploma achieved a higher level in basic education, 10.78% did not meet this standard. The results of those not meeting the standard will be reviewed to determine why they were not successful and determine what supports can be offered to these individuals to help improve their chances for success.

# EMPLOYMENT AND TRAINING



Number of Positions (FTE)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Union (FTE)	16.00	16.00	16.00	17.00	19.00	8.00	8.00	10.00	8.00	8.00
Non-Union (FTE)	9.00	12.00	12.00	11.00	12.00	11.00	11.00	8.00	11.00	11.00
<b>Total</b>	<b>25.00</b>	<b>28.00</b>	<b>28.00</b>	<b>28.00</b>	<b>31.00</b>	<b>19.00</b>	<b>19.00</b>	<b>18.00</b>	<b>19.00</b>	<b>19.00</b>

## EMPLOYMENT AND TRAINING

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

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 1,329,011	1,718,868	1,728,868	972,896	1,718,868	Personal Services	\$ 1,813,035	1,813,035	1,813,035
62,691	33,641	33,641	43,910	50,591	Contractual Services	53,498	53,498	53,498
47,298	44,950	45,950	30,917	44,950	Supplies and Expense	57,352	57,352	57,352
81,726	68,946	70,946	48,710	68,946	Fixed Charges	75,607	75,607	75,607
301,990	296,366	296,366	178,626	296,366	Grants Contributions Other	375,320	375,320	375,320
128,851	180,923	180,923	36,611	180,923	Other Financing Uses	136,233	136,233	136,233
<b>\$ 1,951,567</b>	<b>2,343,694</b>	<b>2,356,694</b>	<b>1,311,670</b>	<b>2,360,644</b>	<b>Total Expenditures</b>	<b>\$ 2,511,045</b>	<b>2,511,045</b>	<b>2,511,045</b>
\$ 1,585,482	1,927,969	1,927,969	895,893	1,927,969	Intergov't Grants & Aid	\$ 2,186,517	2,186,517	2,186,517
2,118	3,050	3,050	26	3,050	Public Charges for Services	300	300	300
49,647	29,950	29,950	29,283	29,950	Miscellaneous Revenue	30,950	30,950	30,950
128,851	356,013	369,013	36,611	356,013	Other Financing Sources	266,566	266,566	266,566
<b>\$ 1,766,098</b>	<b>2,316,982</b>	<b>2,329,982</b>	<b>961,813</b>	<b>2,316,982</b>	<b>Total Revenues</b>	<b>\$ 2,484,333</b>	<b>2,484,333</b>	<b>2,484,333</b>
<b>\$ 185,469</b>	<b>26,712</b>	<b>26,712</b>	<b>349,857</b>	<b>43,662</b>	<b>TAX LEVY</b>	<b>\$ 26,712</b>	<b>26,712</b>	<b>26,712</b>

## ECONOMIC DEVELOPMENT

Fund: 100 General Fund  
 Org1: 135 Finance

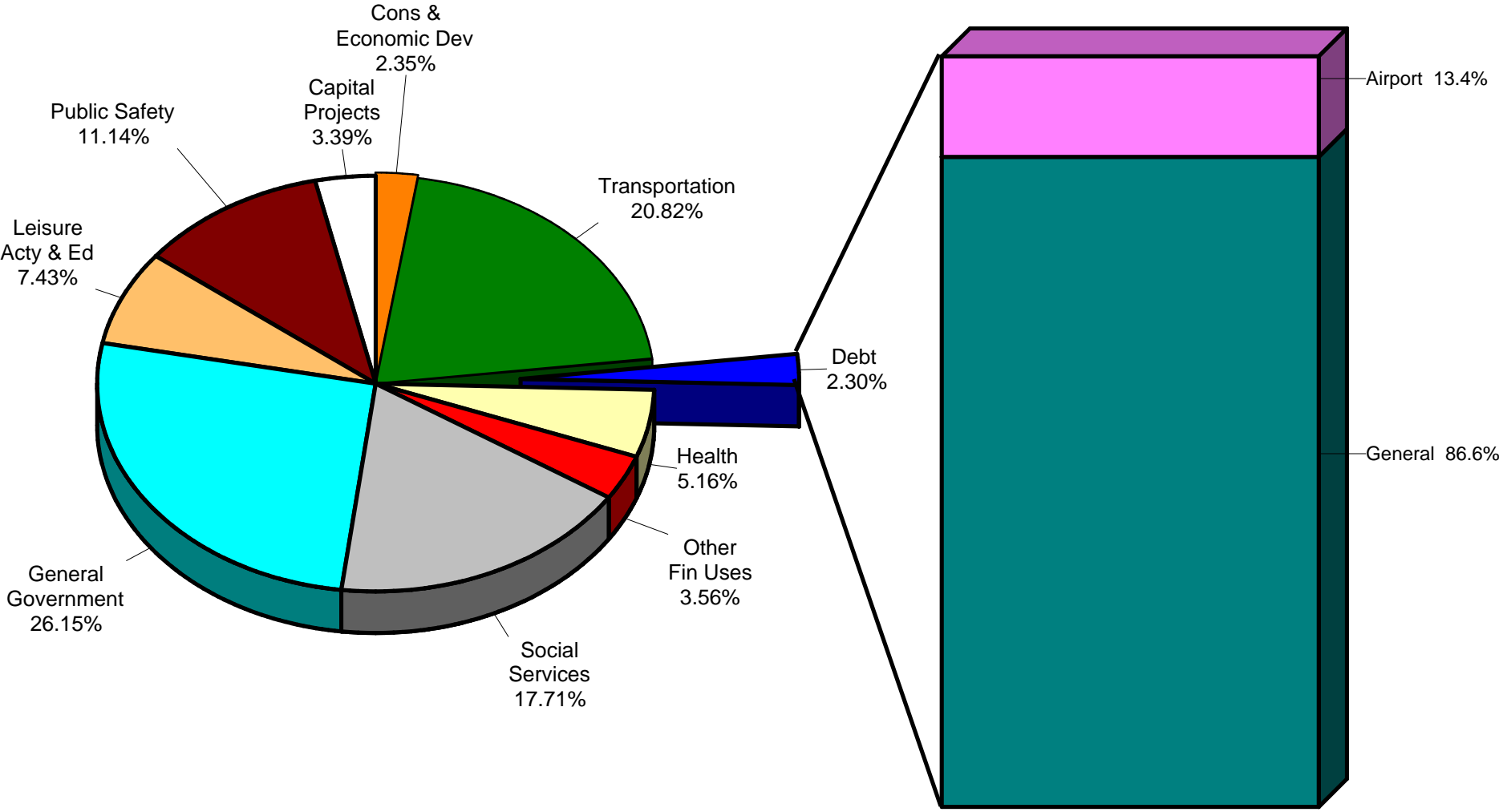
2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 36,000	-	123,282	123,281	123,282	Grants Contributions Other	\$ -	-	-
<b>\$ 36,000</b>	-	<b>123,282</b>	<b>123,281</b>	<b>123,282</b>	<b>Total Expenditures</b>	<b>\$ -</b>	-	-
\$ 36,000	-	123,282	123,281	123,282	Intergov't Grants & Aid	\$ -	-	-
<b>\$ 36,000</b>	-	<b>123,282</b>	<b>123,281</b>	<b>123,282</b>	<b>Total Revenues</b>	<b>\$ -</b>	-	-
<b>\$ -</b>	-	-	-	-	<b>TAX LEVY</b>	<b>\$ -</b>	-	-

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# MARATHON COUNTY

## 2008 Expense Budget by Activity



Detail by Percentage of Debt Expenses

## DEBT REDEMPTION

Fund: 500 Debt Fund  
 Org1: 810 Debt Redemption

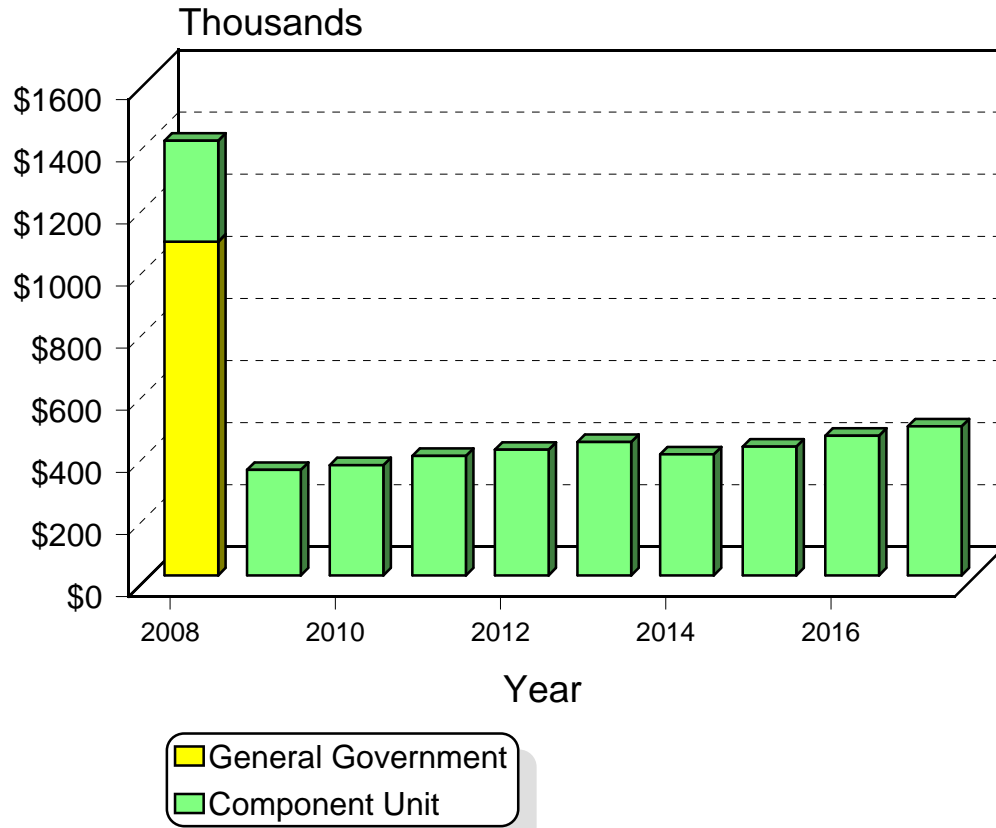
2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 2,793,661	3,313,800	3,561,980	174,848	3,298,800	Debt Service	\$ 3,300,000	3,300,000	3,148,111
<b>\$ 2,793,661</b>	<b>3,313,800</b>	<b>3,561,980</b>	<b>174,848</b>	<b>3,298,800</b>	<b>Total Expenditures</b>	<b>\$ 3,300,000</b>	<b>3,300,000</b>	<b>3,148,111</b>
\$ 100,665	50,000	250,000	115,033	50,000	Public Charges for Services	\$ 50,000	50,000	50,000
125,547	-	-	82,393	90,000	Miscellaneous Revenue	-	-	-
-	15,000	63,180	-	-	Other Financing Sources	-	-	-
<b>\$ 226,212</b>	<b>65,000</b>	<b>313,180</b>	<b>197,426</b>	<b>140,000</b>	<b>Total Revenues</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>\$ 2,567,449</b>	<b>3,248,800</b>	<b>3,248,800</b>	<b>(22,578)</b>	<b>3,158,800</b>	<b>TAX LEVY</b>	<b>\$ 3,250,000</b>	<b>3,250,000</b>	<b>3,098,111</b>

## AIRPORT DEBT REDEMPTION

Fund: 700 Airport Fund  
 Org1: 819 Debt Redemption

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 467,554	481,803	481,803	100,306	476,803	Debt Service	\$ 486,803	486,803	486,803
<b>\$ 467,554</b>	<b>481,803</b>	<b>481,803</b>	<b>100,306</b>	<b>476,803</b>	<b>Total Expenditures</b>	<b>\$ 486,803</b>	<b>486,803</b>	<b>486,803</b>
\$ 1,796	-	-	-	-	Miscellaneous Revenue	\$ -	-	-
461,532	481,803	481,803	415,845	476,803	Other Financing Sources	486,803	486,803	486,803
<b>\$ 461,532</b>	<b>481,803</b>	<b>481,803</b>	<b>415,845</b>	<b>476,803</b>	<b>Total Revenues</b>	<b>\$ 486,803</b>	<b>486,803</b>	<b>486,803</b>
<b>\$ 6,022</b>	<b>-</b>	<b>-</b>	<b>(315,539)</b>	<b>-</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

# MARATHON COUNTY ANNUAL PRINCIPAL

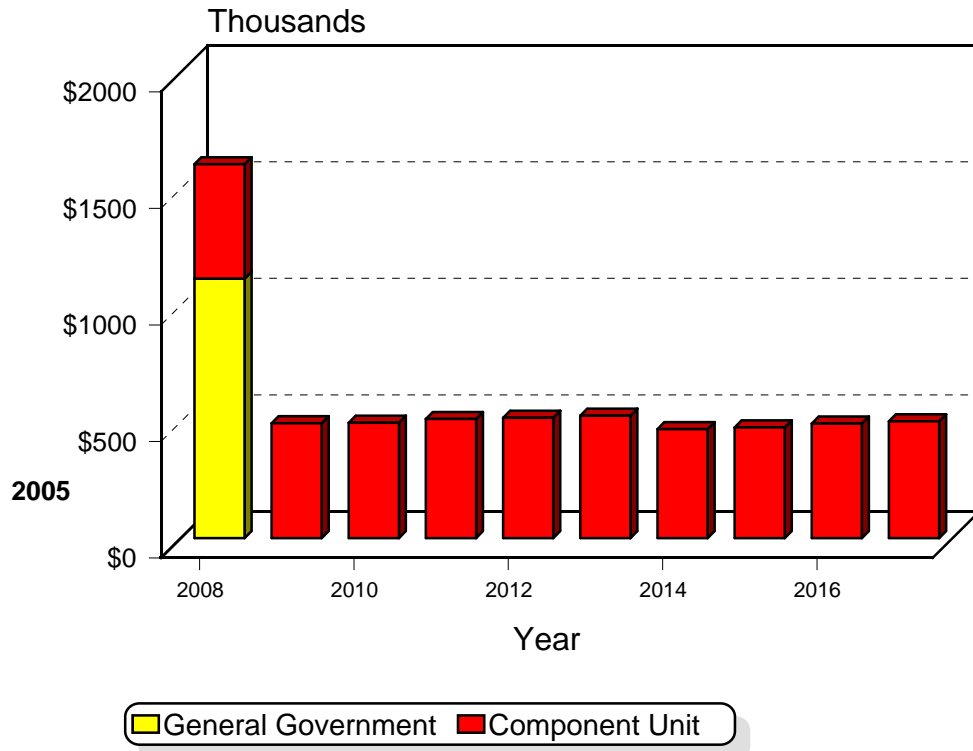


## TOTAL PRINCIPAL

Year	Marathon County	Portage County	Total
2008	1,400,000	0	1,400,000
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
<b>Total</b>	5,050,000	0	5,050,000

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

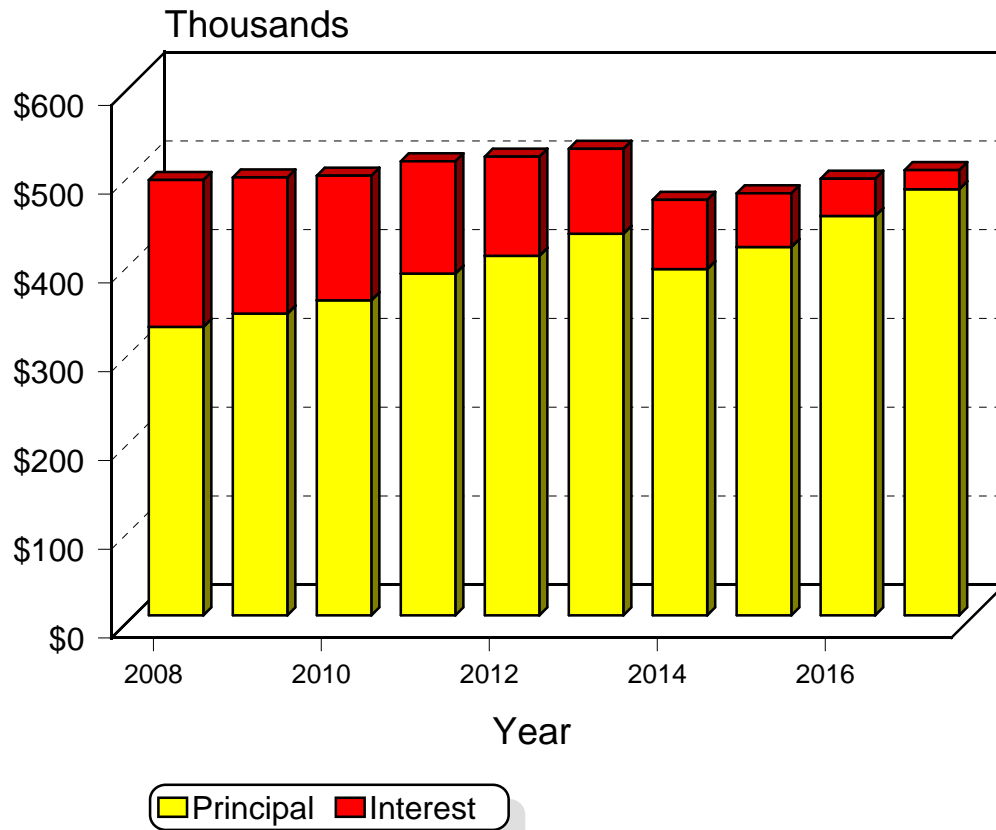


## PRINCIPAL & INTEREST REQUIREMENTS

Year	General	Component	Total
2008	1,114,238	490,565	1,604,803
2009	0	493,363	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
<b>Total</b>	<b>1,114,238</b>	<b>4,970,335</b>	<b>6,084,573</b>

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
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
<b>Total</b>	<b>3,975,000</b>	<b>995,335</b>	<b>4,970,335</b>

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 2008-2017**

YEAR	2007A PROM NOTE		TOTAL
	PRINCIPAL	INTEREST	
2008	1,075,000	39,238	1,114,238
2009			
2010			
2011			
2012			
2013			
2014			
2015			
2016			
2017			
TOTAL	<u>\$ 1,075,000</u>	<u>39,238</u>	<u>1,114,238</u>

**MARATHON COUNTY DEBT SERVICE  
REQUIRED PAYMENTS – COMPONENT UNITS  
FOR THE FISCAL PERIODS 2008-2017**

**MARATHON COUNTY AIRPORT**

YEAR	2003A PROM NOTE		2005B PROM NOTE		TOTAL
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	
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
<b>TOTAL</b>	<b>\$ 350,000</b>	<b>33,960</b>	<b>3,625,000</b>	<b>961,375</b>	<b>4,970,335</b>



**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.

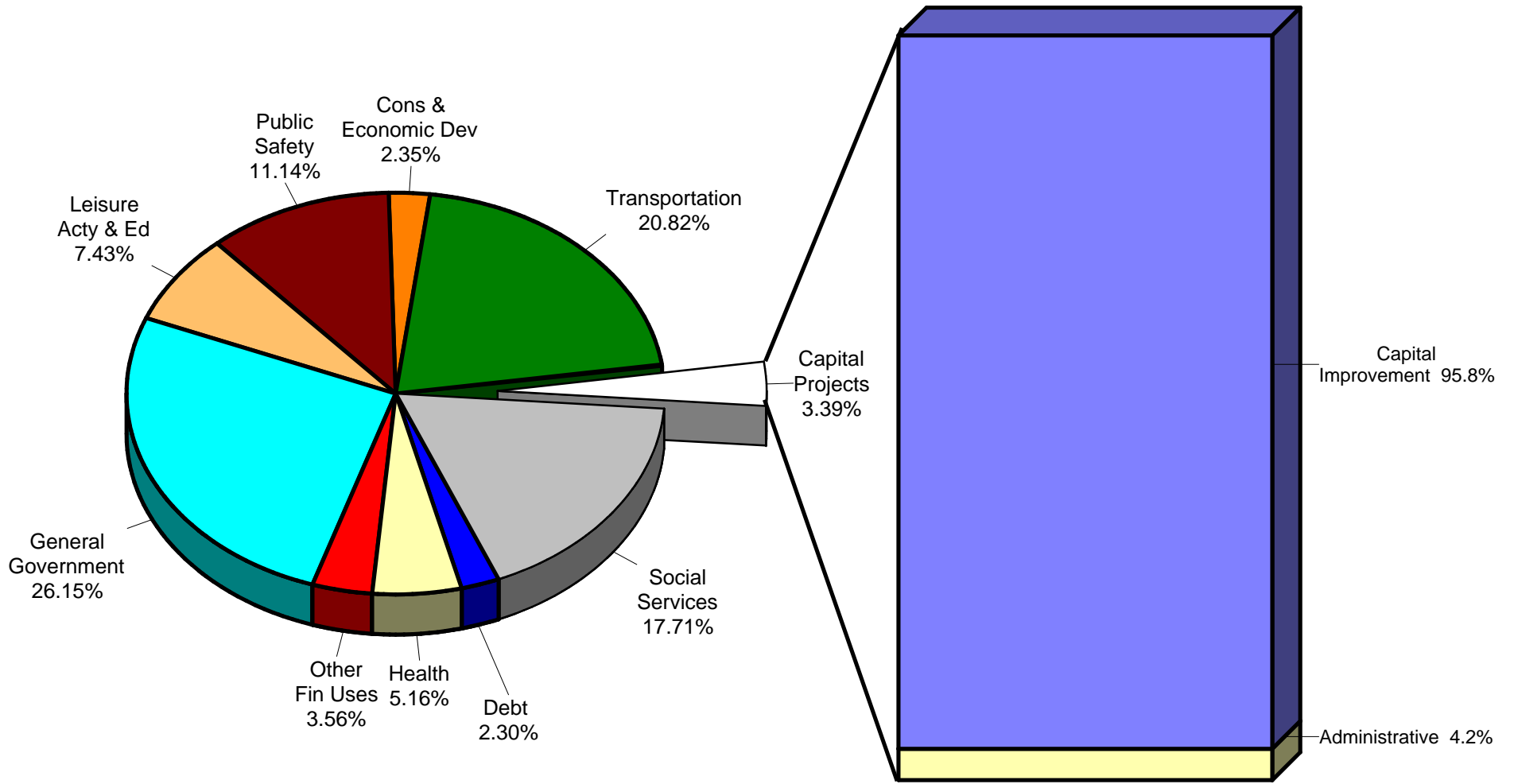
Equalized value of real and personal property levied in 2006 (A)		\$	<u>8,951,412,200</u>
Debt limit, 5% of equalized value (Wisconsin statutory limitation)		\$	<u>447,570,610</u>
Amount of debt applicable to debt limitation:			
General obligation promissory notes (B)	\$		4,950,000
Less: Amount available for debt service ( C)			<u>309,134</u>
Total amount of debt applicable to debt margin		\$	<u>4,640,866</u>
Legal debt margin-(debt capacity)		\$	<u>442,929,744</u>
Percent of debt capacity used			<u>1.04%</u>
Ratio of net bonded debt to equalized value			<u>0.001</u>
Net bonded debt per capita		\$	<u>154.74</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 12/31/06.
  - (C) Debt Service less amount available for Forest Aid Loan of \$36,819

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# MARATHON COUNTY

## 2008 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 2008 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 2008 the County will continue to improve the driving surface for approximately 1.7 lane miles of County highway on WW in the Town of Brokaw. 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	2007 614 Miles	2008-614 miles
Annual Maintenance and Plowing	County Highways	\$6,830	\$7,995
Annual cost of contrcution-1 lane mile	Annualized over 25 year useful life	\$24,081	\$29,300

### **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.

**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.

<b>2008 Initial Cost of Squad Car</b>		22,500		
Additional Equipment		21,129		
<b>Total 2008 Cost of Squad Car</b>		<b>43,629</b>		
<b>2008 Annual Operating Costs</b>				
Maintenance		1,810		
Insurance		6,176		
Fuel		737		
<b>Total 2008 Operating Cost for Squad Car</b>		<b>8,723</b>		
			<b>2006</b>	<b>2007</b>
Annual Squad cost on Road	Sheriff Department Squad Cars-Cost per hour		\$4.17	\$4.45
Annual cost of squad maintenance	Hourly cost of squad maintenance		\$2.41	\$2.65
<b>Cost of operation of Squad Car</b>	<b>Total cost per hour</b>		<b>\$6.59</b>	<b>\$7.10</b>
				<b>2008</b>
				\$4.85
				\$3.88
				<b>\$8.73</b>

Type of Imp.	Project Cost	Project Description	Program Year	Project Rank	Fund Balance	Tax Levy	Sales Tax	Grant Funding	Bonding	Other	Un-Funded	Total	
<b>ROLLING STOCK ESSENTIAL TO OPERATIONS</b>													
Equip.	ADRC	\$33,500	Rolling stock - truck #16	2008		\$33,500						\$33,500	
Equip.	Bldg. Maint.*	\$53,000	Rolling stock - Replace 1998 Ford Windstar Courier Van	2008		\$53,000						\$53,000	
Equip.	CWA	\$445,000	Rolling stock - 1991 MB Sweeper #70	2008						\$445,000		\$445,000	
Equip.	Highway	\$929,000	Rolling stock	2008			\$929,000					\$929,000	
Equip.	NCHC	\$260,000	Rolling stock - 2 Yellow school buse	2008		\$52,000		\$208,000				\$260,000	
Equip.	PR&F	\$329,000	Rolling stock - 1998 Ford dump truck w/plow and sande	2008		\$168,500				\$160,500		\$329,000	
Equip.	Sheriff	\$260,000	Rolling stock	2008			\$260,000					\$260,000	
		\$2,309,500											
<b>EQUIPMENT/PROJECTS ESSENTIAL TO OPERATIONS</b>													
Equip.	Bldg. Maint.	\$50,000	Small capital replacement fund	2008	N/R	\$50,000						\$50,000	
Imp.	Bldg. Maint.	\$25,000	Security equipment fund	2008	N/R	\$25,000						\$25,000	
Equip.	CCDCC*	\$210,000	E-mail upgrade to replace Novell Groupwise Email with Microsoft Exchange	2008	N/R	\$147,000			\$63,000			\$210,000	
Equip.	CCDCC*	\$112,000	Video recording upgrade	2008	N/R	\$112,000						\$112,000	
Equip.	CCDCC	\$110,000	Replace outdated PCs	2008	N/R	\$110,000						\$110,000	
Equip.	CCDCC	\$78,400	Networked file server upgrades	2008	N/R	\$49,000				\$29,400		\$78,400	
Equip.	CCDCC*	\$86,000	Upgrade city/county data network	2008	N/R	\$60,200				\$25,800		\$86,000	
Equip.	CCDCC*	\$78,400	Financials Receipting software (cash collections)	2008	N/R	\$57,000				\$21,400		\$78,400	
Equip.	CCDCC*	\$70,000	Mid-range computer equipment upgrade	2008	N/R	\$35,000				\$35,000		\$70,000	
Equip.	CCDCC*	\$50,000	Risk management software	2008	N/R	\$50,000						\$50,000	
Equip.	CCDCC*	\$40,000	Imaging	2008	N/R	\$40,000						\$40,000	
Equip.	CCDCC*	\$39,000	Video server storage	2008	N/R	\$19,500				\$19,500		\$39,000	
Equip.	CCDCC*	\$25,000	Upgrade city/county communications - voice networ	2008	N/R	\$25,000						\$25,000	
Imp.	Combined*	\$250,000	County facilities parking lots	2008	N/R	\$250,000						\$250,000	
Imp.	CWA	\$1,500,000	Stormwater engineering	2008	N/R					\$1,500,000		\$1,500,000	
Imp.	CWA	\$550,000	Repave T-haneear asphalt	2008	N/R					\$550,000		\$550,000	
Imp.	Highway	\$3,862,500	Bituminous surfacing	2008	N/R	\$200,000	\$3,662,500					\$3,862,500	
Imp.	Highway	\$300,000	Replace / rehab county bridges	2008	N/R		\$300,000					\$300,000	
Imp.	Highway	\$250,000	Replace / rehab federally funded county bridge	2008	N/R		\$250,000					\$250,000	
Equip.	Highway*	\$60,000	Truck scale system update - all 5 locations	2008	N/R	\$60,000						\$60,000	
Imp.	Library	\$150,000	Parking lot renovation - 50/50 split w/C of Wausau	2008	N/R	\$75,000				\$75,000		\$150,000	
Equip.	Library*	\$60,000	Self checkout machines at the Wausau headquarters librar	2008	N/R	\$60,000						\$60,000	
Equip.	NCHC*	\$184,245	Food service dish machinc	2008	N/R	\$184,245						\$184,245	
Imp.	NCHC*	\$48,000	Health Care Center shingle roof replacemen	2008	N/R	\$48,000						\$48,000	
Equip.	Sheriff*	\$125,000	Corrections facility intercom communication system replaceme	2008	N/R	\$125,000						\$125,000	
Equip.	Sheriff	\$25,000	Ballistic vest replacement prograr	2008	N/R	\$25,000						\$25,000	
Imp.	Solid Waste*	\$950,000	Closure of ash site as required by permi	2008	N/R					\$950,000		\$950,000	
Imp.	Solid Waste*	\$120,000	Locate and contract for clay sources for Area C construction and clousr	2008	N/R					\$120,000		\$120,000	
		\$9,408,545											
<b>PROJECTS RANKED IN PRIORITY ORDER BY CIP TEAM</b>													
Imp.	Sheriff*	\$150,000	Emergency Operations Center	2008	1414	\$150,000						\$150,000	
Bldg.	PR&F*	\$40,000	Big Eau Pleine Park Restroom/Bathroom	2008	1341	\$40,000						\$40,000	
Imp.	PR&F*	\$144,000	Bleacher replacement - Sunny Vale Softball Complex & DC Everest Par	2008	1308	\$144,000						\$144,000	
Imp.	Sheriff*	\$174,000	Training and storage facility - 7255 Stewart Avenue	2008	1266	\$174,000						\$174,000	
Equip.	NCHC*	\$322,660	Meal delivery system - Burlodge trav delivery system and support equipme	2008	1242	\$322,660						\$322,660	
Imp.	Combined*	\$100,000	Telecommunications / Data assessment study	2008	1223	\$100,000						\$100,000	
Imp.	PR&F*	\$207,000	Sunny Vale Park road	2008	1189	\$207,000						\$207,000	
Equip.	CCDCC*	\$60,000	GPS survey equipment - update/replace	2008	1185	\$60,000						\$60,000	
Equip.	CCDCC	\$976,000	Build city/county fiber optic network	2008	1180				\$700,000	\$276,000		\$976,000	
Imp.	Highway*	\$750,000	CTH "WW" Brokaw to CTH "W" - improve driving surfac	2008	1168				\$750,000			\$750,000	
Imp.	Highway*	\$40,000	Building repairs / facilities updates - all five (5) location	2008	1144					\$40,000		\$40,000	
Bldg.	UWMC	\$560,000	UWMC campus expansion - preliminary desigr	2008	1122				\$560,000			\$560,000	
Imp.	UWMC*	\$200,000	Land acquisition	2008	1122				\$200,000			\$200,000	
Equip.	CCDCC*	\$25,000	Process improvement - provision of on the web form	2008	1121	\$25,000						\$25,000	
Imp.	Highway*	\$300,000	Right-of-way acquisition - CTH "X" (CTH "N" to STH 52)	2008	1110		\$300,000					\$300,000	
<b>Bldg.</b>	<b>Library</b>	<b>\$240,000</b>	<b>Marathon City Branch Library construction or remodeling</b>	<b>2007</b>	<b>1065</b>	<b>\$120,000</b>				<b>\$120,000</b>		<b>\$240,000</b>	
Equip.	CCDCC*	\$235,000	Time reporting system	2008	1063	\$184,100				\$50,900		\$235,000	
Equip.	CCDCC*	\$129,000	Purchase/develop replacement budget software program	2008	1026	\$129,000						\$129,000	
Imp.	Highway	\$400,000	CTH "XX" Relocation (Tesch Lane to CTH "X")-2007 PROJECT	2008	983				\$400,000			\$400,000	
<b>Bldg.</b>	<b>DSA*</b>	<b>\$1,000,000</b>	<b>Dairyland State Academy (DSA) teaching farm</b>	<b>2008</b>	<b>979</b>	<b>\$1,000,000</b>						<b>\$1,000,000</b>	
Imp.	ADRC*	\$138,485	Lakeview Center remodel to improve accessibilit	2008	905	\$130,204				\$8,281		\$138,485	
Imp.	PR&F*	\$1,127,365	Sunny Vale Park Campground - develop regional campground	2008	843					\$1,127,365		\$1,127,365	
Imp.	Highway	\$300,000	N 28th Avenue corridor - acquire right-of-way (Westhill Drive to Decatur Dri	2008	841		\$300,000					\$300,000	
Imp.	Highway*	\$170,000	N 28th Avenue corridor - provide ROW plat (Westwood Drive to CTH "K")	2008	841		\$170,000					\$170,000	
		\$19,506,555				\$4,899,909	\$6,171,500	\$0	\$208,000	\$2,610,000	\$3,371,500	\$2,245,646	\$19,506,555
2008 TOTAL PROJECTS		\$19,506,555	\$19,506,555										

## ADMINISTRATIVE PROJECTS

Fund: 100 General Fund  
 Org1: 925 Improvements

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 8,544	125,000	125,000	-	125,000	Contractual Services	\$ 125,000	125,000	125,000
63,812	100,000	108,309	85,027	106,679	Capital Outlay	100,000	100,000	100,000
6,691,979	-	115,921	-	92,845	Other Financing Uses	-	-	-
<b>\$ 6,764,335</b>	<b>225,000</b>	<b>349,230</b>	<b>85,027</b>	<b>324,524</b>	<b>Total Expenditures</b>	<b>\$ 225,000</b>	<b>225,000</b>	<b>225,000</b>
\$ -	-	3,140	3,140	3,140	Miscellaneous Revenue	\$ -	-	-
592,779	-	-	119,066	-	Other Financing Sources	-	-	-
<b>\$ 592,779</b>	<b>-</b>	<b>3,140</b>	<b>122,206</b>	<b>3,140</b>	<b>Total Revenues</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
<b>\$ 6,171,556</b>	<b>225,000</b>	<b>346,090</b>	<b>(37,179)</b>	<b>321,384</b>	<b>TAX LEVY</b>	<b>\$ 225,000</b>	<b>225,000</b>	<b>225,000</b>

## 2004 CAPITAL IMPROVEMENT PROGRAM

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

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 383,754	-	-	-	-	Capital Outlay	\$ -	-	-
1,578,604	-	-	-	-	Other Financing Uses	-	-	-
<b>\$ 1,962,358</b>	-	-	-	-	<b>Total Expenditures</b>	<b>\$ -</b>	-	-
\$ 8,062	-	-	-	-	Public Charges for Service	\$ -	-	-
82,692	-	-	-	-	Miscellaneous Revenue	-	-	-
<b>\$ 90,754</b>	-	-	-	-	<b>Total Revenues</b>	<b>\$ -</b>	-	-
<b>\$ 1,871,604</b>	-	-	-	-	<b>TAX LEVY</b>	<b>\$ -</b>	-	-



## 2005 CAPITAL IMPROVEMENT PROGRAM

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

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 93,047	-	464,855	11,017	464,855	Contractual Services	\$ -	-	-
27,607	-	-	-	-	Supplies & Expense	-	-	-
1,709,041	-	4,014,378	886,587	4,014,378	Capital Outlay	-	-	-
391,784	-	22,501	22,501	22,501	Other Financing Uses	-	-	-
<b>\$ 2,221,479</b>	-	<b>4,501,734</b>	<b>920,105</b>	<b>4,501,734</b>	<b>Total Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
\$ -	-	403,255	403,255	403,255	Intergovt Charges for Serv	\$ -	-	-
249,755	-	-	118,826	150,000	Miscellaneous Revenue	-	-	-
-	-	4,098,479	-	4,098,479	Other Financing Uses	-	-	-
<b>\$ 249,755</b>	-	<b>4,501,734</b>	<b>522,081</b>	<b>4,651,734</b>	<b>Total Revenues</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
<b>\$ 1,971,724</b>	-	-	<b>398,024</b>	<b>(150,000)</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

## 2006 CAPITAL IMPROVEMENT PROGRAM

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

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 171	-	66,830	16	66,830	Contractual Services	\$ -	-	-
1,998,779	-	4,594,271	305,439	4,594,271	Capital Outlay	-	-	-
1,726,742	-	2,701	2,701	2,701	Other Financing Uses	-	-	-
<b>\$ 3,725,692</b>	-	<b>4,663,802</b>	<b>308,156</b>	<b>4,663,802</b>	<b>Total Expenditures</b>	<b>\$ -</b>	-	-
\$ 492,045	-	-	142,799	150,000	Miscellaneous Revenue	\$ -	-	-
8,108,637	-	4,663,802	-	4,663,802	Other Financing Sources	-	-	-
<b>\$ 8,600,682</b>	-	<b>4,663,802</b>	<b>142,799</b>	<b>4,813,802</b>	<b>Total Revenues</b>	<b>\$ -</b>	-	-
<b>\$ (4,874,990)</b>	-	-	<b>165,357</b>	<b>(150,000)</b>	<b>TAX LEVY</b>	<b>\$ -</b>	-	-

## 2007 CAPITAL IMPROVEMENT PROGRAM

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

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ -	100,000	100,000	23,921	100,000	Contractual Services	\$ -	-	-
-	3,582,372	5,072,456	1,149,227	4,978,554	Capital Outlay	-	-	-
<b>\$ -</b>	<b>3,682,372</b>	<b>5,172,456</b>	<b>1,173,148</b>	<b>5,078,554</b>	<b>Total Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
\$ -	-	138,700	346,993	281,004	Miscellaneous Revenue	\$ -	-	-
1,171,182	3,682,372	5,033,756	3,862,574	5,033,756	Other Financing Sources	-	-	-
<b>\$ 1,171,182</b>	<b>3,682,372</b>	<b>5,172,456</b>	<b>4,209,567</b>	<b>5,314,760</b>	<b>Total Revenues</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
<b>\$ (1,171,182)</b>	<b>-</b>	<b>-</b>	<b>(3,036,419)</b>	<b>(236,206)</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

## 2008 CAPITAL IMPROVEMENT PROGRAM

Fund: 600 Capital Improvements Fund  
 Org1: 991 2008 Capital Projects

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ -	-	-	-	-	Contractual Services	\$ -	-	100,000
-	-	-	-	-	Grants, Contributions & Other	-	-	1,000,000
-	-	-	-	-	Capital Outlay	5,410,479	5,026,800	4,035,300
<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Total Expenditures</b>	<b>\$ 5,410,479</b>	<b>5,026,800</b>	<b>5,135,300</b>
\$ -	-	-	-	-	Miscellaneous Revenue	\$ 141,891	141,891	141,891
-	-	-	-	-	Other Financing Sources	5,268,588	4,884,909	4,899,909
<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Total Revenues</b>	<b>\$ 5,410,479</b>	<b>5,026,800</b>	<b>5,041,800</b>
<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>93,500</b>

## UNIVERSITY CONSTRUCTION 2006A PN

Fund: 600 Capital Improvements Fund  
 Org1: 923 University Constuction

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 26,138	-	-	-	-	Contractual Services	\$ -	-	-
127,799	1,000,000	3,212,201	2,551,135	3,212,201	Capital Outlay	-	-	-
<b>\$ 153,937</b>	<b>1,000,000</b>	<b>3,212,201</b>	<b>2,551,135</b>	<b>3,212,201</b>	<b>Total Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
\$ 78,889	-	-	63,823	100,000	Miscellaneous Revenue	\$ -	-	-
3,342,593	1,000,000	3,212,201	-	3,212,201	Other Financing Sources	-	-	-
<b>\$ 3,421,482</b>	<b>1,000,000</b>	<b>3,212,201</b>	<b>63,823</b>	<b>3,312,201</b>	<b>Total Revenues</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
<b>\$ (3,267,545)</b>	<b>-</b>	<b>-</b>	<b>2,487,312</b>	<b>(100,000)</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

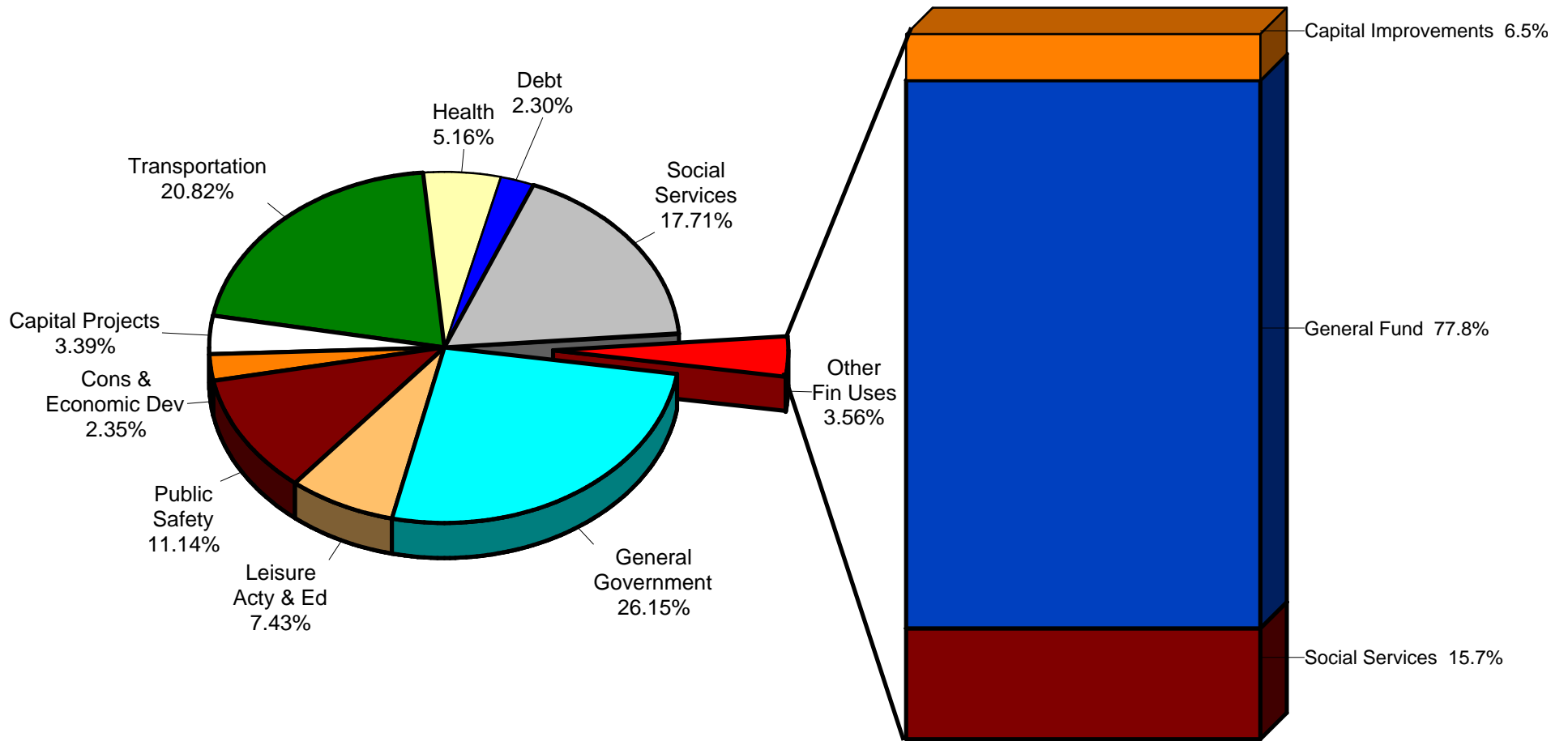
## COMMUNICATION PROJ 2007A PN

Fund: 600 Capital Improvements Fund  
 Org1: 922 Communicaton Proj 2007A PN

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ -	-	20,000	-	-	Contractual Services	\$ -	-	-
-	-	1,000,000	-	500,000	Capital Outlay	-	-	-
-	-	2,000,000	-	-	Other Financing Uses	-	-	-
<b>\$ -</b>	<b>-</b>	<b>3,020,000</b>	<b>-</b>	<b>500,000</b>	<b>Total Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
\$ -	-	20,000	-	-	Miscellaneous Revenue	\$ -	-	-
-	-	3,000,000	35,900	1,000,000	Other Financing Sources	-	-	-
<b>\$ -</b>	<b>-</b>	<b>3,020,000</b>	<b>35,900</b>	<b>1,000,000</b>	<b>Total Revenues</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>(35,900)</b>	<b>(500,000)</b>	<b>TAX LEVY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

# MARATHON COUNTY

## 2008 Expense Budget by Activity



Detail by Percentage of  
Other Finance Uses

## OTHER FINANCING SOURCES/USES

2006 Prior	2007 Adopted Budget	2007 Modified Budget	Actual 8/31/2007	2007 Estimate	Category	2008 Requested Budget	2008 Recommended Budget	2008 Adopted Budget
\$ 6,691,979	3,503,357	3,658,357	3,658,357	3,658,357	General Fund	\$ 4,383,079	4,383,079	4,383,079
1,198,658	642,605	642,605	642,605	642,605	Social Improvements	885,509	885,509	885,509
647,949	463,590	463,590	463,590	563,590	Capital Improvements	-	383,679	368,679
20,438	-	-	-	-	Property & Casualty Insurance	-	-	-
<b>\$ 8,559,024</b>	<b>4,609,552</b>	<b>4,764,552</b>	<b>4,764,552</b>	<b>4,864,552</b>	<b>Other Financing Uses</b>	<b>\$ 5,268,588</b>	<b>5,652,267</b>	<b>5,637,267</b>
\$ 668,387	63,590	63,590	63,590	63,590	General Fund	\$ -	68,679	68,679
7,890,637	4,145,962	4,300,962	4,300,962	4,300,962	Capital Improvements	5,268,588	5,268,588	5,268,588
-	400,000	400,000	400,000	400,000	Highway	-	315,000	300,000
<b>\$ 8,559,024</b>	<b>4,609,552</b>	<b>4,764,552</b>	<b>4,764,552</b>	<b>4,764,552</b>	<b>Other Financing Sources</b>	<b>\$ 5,268,588</b>	<b>5,652,267</b>	<b>5,637,267</b>



# MARATHON COUNTY

## REPORTING ENTITY AND ITS SERVICES

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

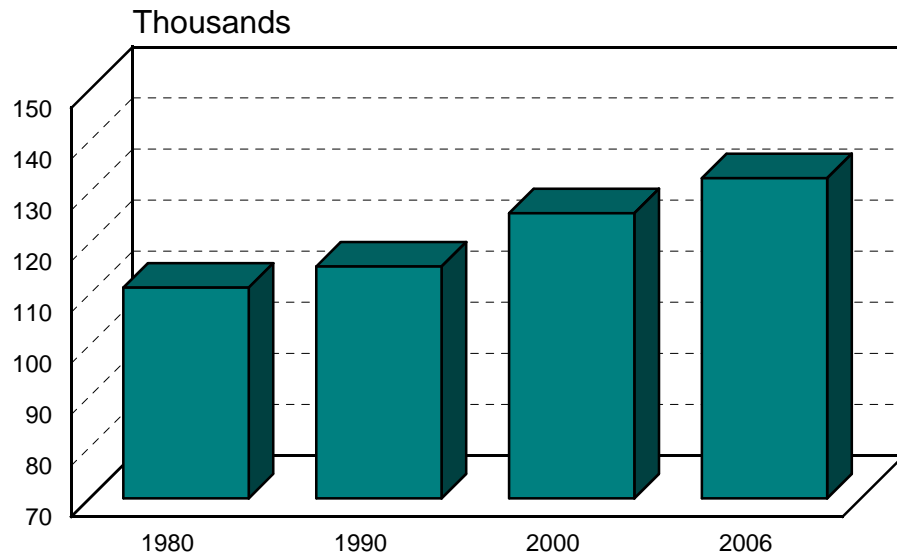
Marathon County's economy is currently strong and very diverse, ranging from; strong manufacturing, tourism and recreation, health services, transportation and shipping, government, agriculture, and dairy products. Marathon County is the business center of central and northern Wisconsin. All indications 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 4.3%, 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 4.7%.

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.

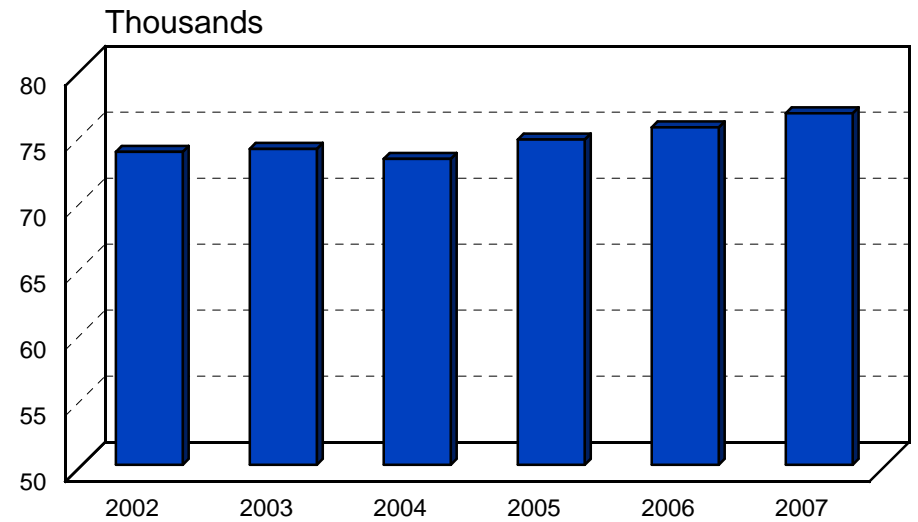
# MARATHON COUNTY

## POPULATION COUNT



Wisconsin Department of Administration

## CIVILIAN LABOR FORCE



Wisconsin Department of Workforce Development  
\* (2007 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>
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%
2007	2008	9,495,029,700	6.07%	551,492,150	8,943,537,550	5.36%

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

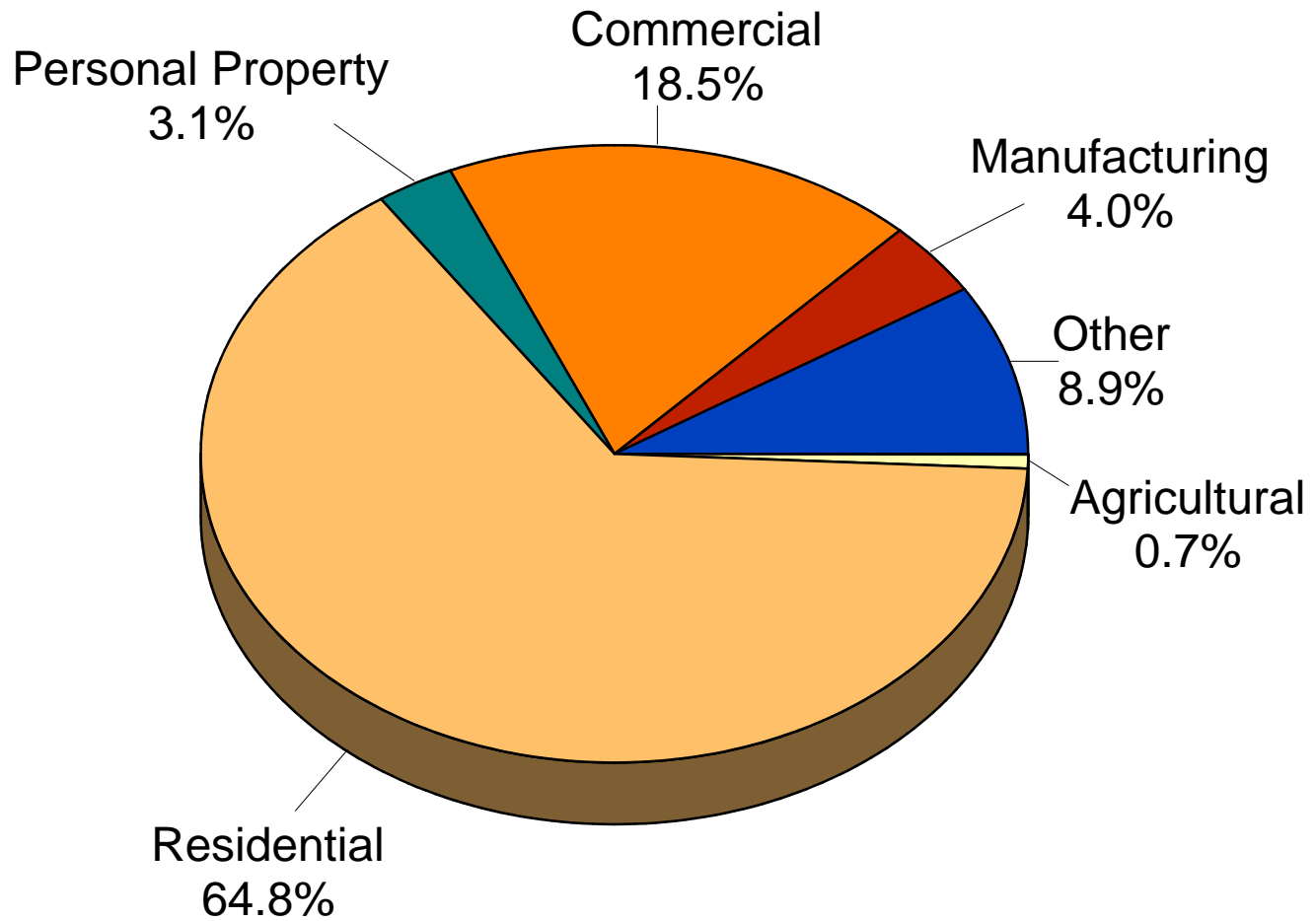
NOTES: (A) Due to varying assessment policies in the municipalities, the County uses equalized value of taxable property for tax levy purposes.

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

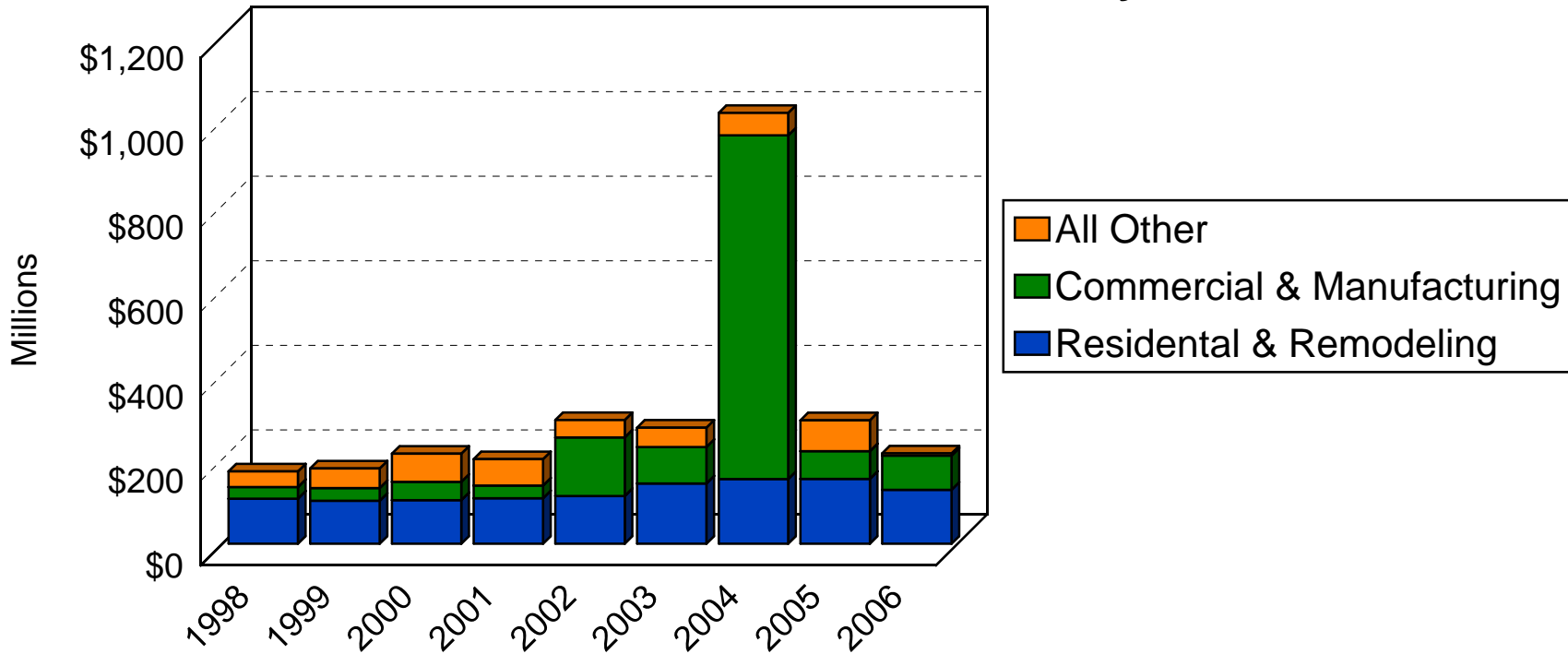
(B) Equalized values are reduced by the increment value of tax increment district (TID) for apportioning the County tax levy

# MARATHON COUNTY

## 2006 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
2006	2,327	136	561	3,024
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, 2006**  
**(UNAUDITED)**

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

**AGRICULTURE**

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

**MARATHON COUNTY  
 GOVERNMENT EMPLOYEES**

FTE organized 621.98  
 FTE non-organized 120.02  
 Elected 43  
 TOTAL 785.00

**ELDERLY SERVICES**

Number of people age 60 and over 23,895  
 Nutrition centers 1  
 Number served at nutrition centers 169  
 Number of volunteers 71  
 Volunteer hours 4,424  
 Number Served Home Delivered Meals 448  
 Number of SNAC Restaurants 7  
 Number Served Through SNAC Program 565

**FORESTS**

Number of county forest units 9  
 Number of acres 29,193  
 Wood removed (cord equivalent) 19,380

**PUBLIC SAFETY**

Hazardous materials incidents investigated 6

**LEGAL**

Court cases filed 22,268  
 Traffic citations processed 12,356  
 Marriage licenses processed 858  
 Divorces granted 373  
 Child support money coll'd & disbur \$19,583,448  
 Traffic and criminal fines collected \$3,176,808

**LIBRARIES**

Headquarters 1  
 Branches 8  
 Circulation 849,425  
 Volumes Books & Audio-Visual Materials 356,738  
 Cardholder 69,194

**VITAL STATISTICS**

Population 132,697  
 Births 1,631  
 Suicides 20  
 Drowning 0  
 Homicides 4  
 Motor vehicle accident deaths 21  
 Total Coroner cases 501  
 Total deaths 1,031

**SOCIAL SERVICES**

Economic support cases 8,701

**HEALTH**

Public Health Nurse Home Visits 1,682  
 Laboratory tests 14,519  
 Licenses Issued For Public Facilities 957  
 Number of Immunizations Given 2,680

**RECREATION**

Number of county parks 17  
 Number of acres 3,371  
 Public access beaches 45  
 Miles of Bicycle Trail 48  
 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 15  
 Miles of cross-country ski trails 31  
 Number of downhill ski areas 1

**TRANSPORTATION**

**HIGHWAYS**  
 Miles of road and streets  
 State 293  
 County 612  
 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 161,697

## MAJOR EMPLOYERS IN MARATHON COUNTY

Employer	Product/Service	Approximate Number Of Employees
<b>Manufacturing Employers</b>		
Greenheck Fan Corporation	Industrial Fans	1,829
Kolbe & Kolbe Millwork	Wood Windows & Doors	1,756
Wausau-Mosinee Paper Corporation	Pulp, Paper and Specialties	1,213
Peachtree Companies	Wood & Vinyl Windows & Doors	1,147
SNE Enterprises	Millwork Wood Sliding Doors	1,145
Marathon Cheese Corporation	Cheese Packaging	1,132
County Concrete Corporation	Concrete & Architectural Block	592
Graphic Packaging Corporation	Folding Cartons	535
Wausau Window & Wall Systems	Aluminum Windows, Curtainwall Systems	500
Fiskars, Incorporated	Scissors, Lawn and Garden Tools	275
<b>Non-Manufacturing Employers</b>		
ASPIRUS Hospital	Medical	2,283
Northcentral Technical College	Education	1,248
Wausau Public School District	Education	1,184
Eastbay	Retail/Distribution	1,180
Fiserv Health/Wausau Benefits Inc.	Benefits Administration	1,040
Marshfield Clinic	Health Care	900
North Central Health Care Facilities	Medical	790
Marathon County	Government	735
Wausau Benefits Inc.	Benefits Administration	715
D.C. Everest School District	Education	689
ASPIRUS Clinic	Medical	680
Wausau Insurance/Liberty Mutual	Insurance	660
WH Transportation	Trucking Company	422
City of Wausau	Government	410

Source: Telephone survey of individual employers, July 2007

**NUMBER OF MARATHON COUNTY EMPLOYEES  
EFFECTIVE 1/1/08**

Ordinance/Union	Number of Positions Included in Unit	Term
Management Personnel Ordinance (Nonunion)	113	1/1/08 to 12/31/08
Library Management Personnel Ordinance (Nonunion)	22	1/1/08 to 12/31/08
Courthouse Office and Technical Union, AFSCME Local 2492-E	246	1/1/06 to 12/31/08
Courthouse Professional Employees Union, AFSCME Local 2492-D	48	1/1/06 to 12/31/08
Social Services Professional Employees Union, AFSCME Local 2492	44	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	28	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	71	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	44	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	19	1/1/06 to 12/31/08
<b>TOTALS</b>	<b>791</b>	

# This is not the same as full time equivalents.



## GLOSSARY

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

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

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

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

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

**AGAP:** Organization's Name

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

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

**ALTS:** Aging and Long Term Support

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

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

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

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

**ARM:** Associate in Risk Management

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

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

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

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

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

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

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

**CAFR:** Comprehensive Annual Financial Report

**CAN:** Child Abuse and Neglect

**CAPITAL OUTLAY:** Capital equipment, capital improvements

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

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

**CARF:** Child at Risk Field

**CASC:** Categorical Allocation for Services to Children

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

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

**CASI:** Community Alcoholism Services, Inc.

**CBRF:** Community Based Residential Facility

**CIP IA:** Community Integration Program (Entitlement)

**CIP IB:** Community Integration Program (Entitlement)

**COBRA:** Consolidated Omnibus Budget Reconciliation Act

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

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

**COP:** Community Options Program

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

**CRISIS/EPU:** Evaluation and Psycho Therapy Unit

**CS:** Community Services

**CSDS:** Child Support Data System

**CSP:** Community Support Program

**CVSO:** County Veterans Services Officer

**CYF:** Children, Youth and Families

**DATCP:** Department of Agriculture, Trade and Consumer Protection

**DD:** Developmental Disability

**DEBT SERVICE:** Principal redemption, interest and other debt service

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

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

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

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

**DEPRECIATION:** The portion of the cost of a fixed asset which is charged as an expense during a particular period, due to the expiration of the useful life of the asset attributable to wear and tear,

deterioration or obsolescence. This is shown in proprietary funds and applicable component units.

**DHIA:** Dairy Herd Improvement Association

**DHS:** Department of Human Services

**EEO:** Equal Employment Opportunity

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**FS FRAUD:** Food Stamp FRAUD

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

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

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

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

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

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

**IBNR:** Incurred But Not Reported

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

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

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

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

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

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

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

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

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

**LCD:** Land Conservation Department

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

**LICENSES & PERMITS:** Licenses and permits

**LIEAP:** Low Income Energy Assistance Program

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

**LSS:** Lutheran Social Services

**LTE:** Limited Term Employee

**MA FRAUD:** Medical Assistance FRAUD

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

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

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

**OBRA:** Omnibus Budget Reconciliation Act

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

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

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

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

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

**PHS:** Preventive Health Services

**PRIMA:** Public Risk Insurance Management Association

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

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

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

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

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

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

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

**SEAP:** SouthEast Asian Program

**SIR:** Self Insured Retention

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

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

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

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

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

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

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

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

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

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

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

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

**UST:** Underground Storage Tank

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

**WCA:** Wisconsin Counties Association

**WCFOA:** Wisconsin Counties Finance Officers Association

**WCSEA:** Wisconsin Child Support Enforcement Association

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

**WEOP:** Wisconsin Employment Opportunity Program

**WGFOA:** Wisconsin Government Finance Officers Association

**WMMIC:** Wisconsin Municipal Mutual Insurance Company

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