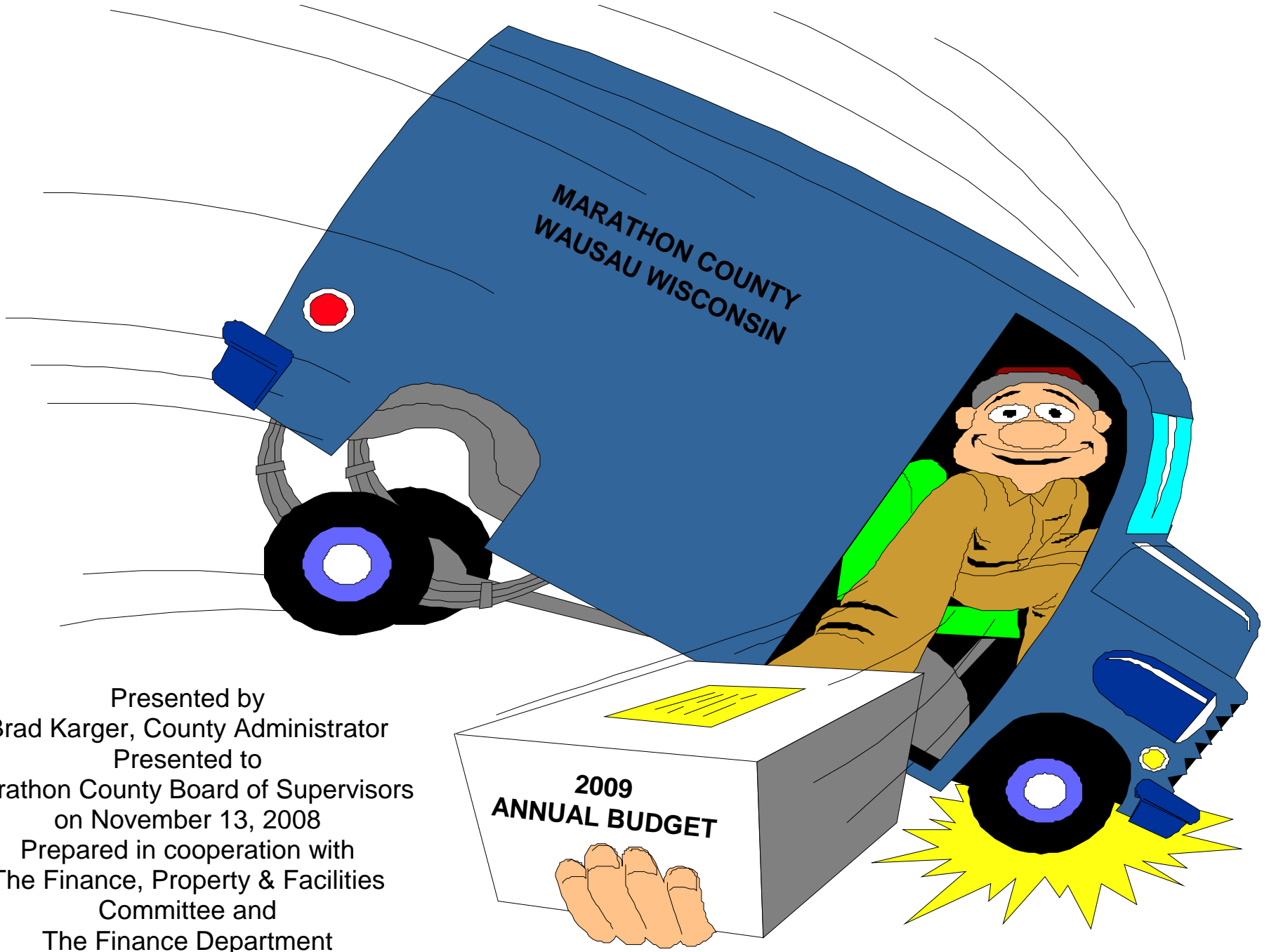


2009 ANNUAL BUDGET

FINANCIAL PLAN
and
INFORMATION SUMMARY
for
MARATHON COUNTY,
WISCONSIN



Presented by
Brad Karger, County Administrator
Presented to
Marathon County Board of Supervisors
on November 13, 2008
Prepared in cooperation with
The Finance, Property & Facilities
Committee and
The Finance Department
Kristi Kordus, Finance Director



2008-2010 Marathon County Board of Supervisors



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
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**County of Marathon
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For the Fiscal Year Beginning

January 1, 2008

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to County of Marathon, Wisconsin for its annual budget for the fiscal year beginning January 1, 2008. 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: Brad Karger, County Administrator
DATE: November 12, 2008
SUBJECT: 2009 BUDGET MESSAGE

I am pleased to present this Financial Plan and 2009 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, Property & Facilities Committee. The actual budget and tax levy for 2009 will be voted upon at the November 13 meeting of the County Board. This document represents my recommendations for the operating budget for the year 2009, including funding for the 2009 Capital Improvements Program (CIP).

GENERAL OVERVIEW OF THE BUDGET PROCESS

This has been a challenging budget to prepare because there isn't enough money available to fund a number of budget requests which have merit. I characterize this as a "status quo budget" which maintains our current service levels, but offers little or nothing in the way of new initiatives or service expansions. Several factors have converged to make this process difficult:

- State imposed levy limits which cap the levy increase at 2.79%, the amount of net new construction.
- Cost increases in the form of energy for public buildings and vehicle transportation.
- Cost increases related to health care.
- Cost increases related to jail overcrowding and the housing of offenders in neighboring County facilities.
- A State imposed collective bargaining law which results in cost increases related to employees which exceed the tax levy cap.

It is too early to fully assess the impact but we can also expect that the financial crisis which has impacted Wall Street will soon have implications for Main Street Marathon County. While we are reassured that our investment portfolio remains "strong and stable", it seems reasonable to expect changes both in our cost of borrowing money and the interest income we earn and neither is likely to move in a positive direction.

Here is a description of the budget process which resulted in the creation of the document you have before you:

1. The budget process started with the creation of preliminary budget assumptions by the Finance, Property and Facilities Committee which were discussed and approved by the County Board in July. At that time it was recognized that the increase in the County's equalized value would fall far short of the average increase of our prior ten years.

2. In June department directors were asked to create a budget for their department which limited the amount of tax levy increase to 2%. Some of the departments were able to comply with the constraint, others felt they could not.
3. In August the Finance Director and I met with department directors to discuss their department budget requests and learn more about the impact the financial constraints had upon the programs and services they administer. Our task was to prepare a budget that balanced, meaning the proposed expenditures matched the estimated revenues and still maintain the service commitments of the County.
4. In September the Capital Improvement Plan was approved by the County Board. This plan will be used as a guide to determine priorities for capital expenditures in 2009.
5. In early October the Finance, Property and Facilities Committee reviewed the budget and made changes.
6. On October 27 and 28, 2008, the Finance, Property and Facilities Committee presented the budget to the County Board.
7. On November 12, 2008, the preliminary budget was reviewed by the County Board and a public hearing was conducted.
8. Final annual county budget approval is expected on November 13, 2008 by the County Board

In my introductory sentence I wrote that there are a number of budget requests that have merit which are not included in the budget. Some examples of requests not funded are:

- The Sheriff's request for three new Deputy Sheriff positions (\$360,000)
- The Sheriff's request for two new Public Safety Telecommunication positions (\$120,000)
- The request of the Justice Advisory Committee for a new residential alcohol and drug treatment program (\$350,000- \$312,000)
- The request of the Library Board for supplemental book purchases (\$17,000)
- The request of the Economic Development Committee for regional planning funds (\$26,000)

Should the County Board decide to fund any or all of these initiatives there are two options. One option that has worked in the past that will not work with this budget is recalculating interest income or re-estimating sales tax revenues. We have already fully applied these revenues to maintain the status quo in the face of the budget pressures previously described. Option 1 is that you reallocate funds from lower priority programs to fund new initiatives of higher priority. The problem with this approach is that there is not a lot of clarity with regard to the County's priorities. Option 2 is that you redirect a portion of the projected \$2.6 million fund balance away from the capital budget and into operations. Your next decisions will be to reduce capital expenditures accordingly or to borrow more than projected for capital expenditures and to raise the property tax rate, as allowed by law, to generate the additional funding for capital projects. The problem with reducing capital expenditures is that this budget already creates one of the lowest overall capital budgets in recent years and this action will make it even lower. As the elected representatives of the people of Marathon County, you can tell me how a property tax increase of this sort will be received during a period of economic downturn when people are challenged by many of the same pressures like the cost of health care and energy that challenge County government. My perception is that this will not be received positively especially in light of the upcoming need for jail expansion.

"THE PARTY IS OVER"

When I asked the Executive Management Team what key points I should make in my budget message, it took our Finance Director two seconds to identify the theme "the party is over." What she meant by this is that we can't keep doing what we have been doing and expect the budget process to work beyond 2009. Budget pressures created by the cost of energy and health care are not likely to go away. We can't keep eroding managerial/administrative positions or we will lose our capacity to effectively lead the organization. The State legislature is not likely to remove the levy caps during an economic downturn or to rebalance the collective bargaining process in favor of municipal employers. And we have the issue of jail expansion and/or rehabilitation, diversion or prevention which cannot be postponed much beyond 2010. Any and all of those options are

incredibly expensive. As Einstein once stated, "The significant problems we face cannot be solved at the same level of thinking we were at when we created them." We have to do something different. We need to instill innovation, generate change and design a new roadmap for successfully affording programs and services that meet community needs. We need to start this work as soon as this budget is passed.

As the leaders of Marathon County government, County Board needs to establish priorities for the County. Your predecessors scratched the surface of what needs to be done when the Program Evaluation Team (PET) was created. As imperfect a tool and process as that was, it was a great improvement over what County Board had prior to that point. Consistent with the County's strategic plan, the County Board needs to create some "overarching goals" for the County so that I can align our services and programs toward those overarching goals. The funding source for future new initiatives is not likely to be new property or sales taxes or new money bestowed on us from the state or federal government. The only funding source I can see for future new initiatives is the discontinuation of low priority and/or low impact programs and services. Before we can get to that point a lot of thinking needs to go into the creation of priorities and overarching goals, which anticipate the needs, wishes and preferences of the community in future years. As County Administrator, I can create the process by which the County Board can discuss and establish these priorities. However, the success of the process is dependent on a commitment of the Board's time, talent and active participation in the process. Together I know we, County Board and Administration, can accomplish this essential work. If the results of our work are not perfect, it will be better than what we have in place right now. Jail expansion has forced the issue – the leadership of the County has to go on record with what is most important by determining the County's priorities through a logical, transparent process.

TAX RATE FREEZE, LEVY LIMITS AND EQUALIZED VALUATION

In 2009, counties are once again required to operate under a state-imposed levy limit (net new construction or 2%, whichever is higher) in addition to the existing tax rate freeze. For Marathon County, new construction came in at 2.79%, and equalized value came in at 3%. We can use the higher 2.79% for the overall increase to the levy, which still does not cover 100% of the cost of maintaining the status quo. The Finance, Property and Facilities Committee approved the 2.79% increase from net new construction.

STATE SHARED REVENUE, AND OTHER SIGNIFICANT CHANGES

On page A-7 you will see that state shared revenue coming to Marathon County in 2009 will be \$5,706,035, 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 mental health programs, the nursing home, child welfare programs and services such as institutional placements. One State program that we will be monitoring very closely in 2009 is the Wisconsin Works (W-2) program. In the last contract, the State reduced program funding to the County for administering this program. In 2009, the County has eliminated 2 FTE associated with the W-2 and we still estimate that there might be a \$140,000 deficit in the program if the County fulfills the entire contract. The County's policy when it decided to administer W-2 on behalf of the State of Wisconsin is; as the funds decrease so must the program and the program will not be augmented with County funds.

We have continued to see improvement in the financial status of the nursing home. We are pleased that the County's levy contribution went from \$5.5 million in 2007 to \$2.3 million in 2009. We are still concerned about the efficiency and "return on investment" we experience with the 51.42 programs and services. As the community discussion on crime and punishment have evolved, more people are seem to see a relationship between mental health, alcohol and drug abuse programs and our corrections facility needs. This side of the NCHCF operations will be receiving more attention in 2009.

“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. In November 2008 Community Care of Central Wisconsin, a regional care management organization, will take over responsibility for long-term care services for Marathon County residents.

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 has allowed the two counties to expand service to western Marathon County. The ADRC-CW has opened a resource center in Marshfield that service citizens in Wood and Marathon 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. One problem with the current regional system is that in 2008, we equally distributed the costs equally of the cost of the Older American Act funds (OOA) by equalized value, however, the ADRC-CW Board has failed to provide a consistent OOA services throughout the service area. Thus in future budgets, we need to: return to a County based system of funding OOA programs or create a consistent service level throughout out the service area.

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

Overall positions have decreased in 2009 by 12 FTE. There are reductions to staff for the W-2 program, a Highway Department management position was eliminated and the several adjustments to the Social Services Department to facilitate the transition to the regional care management organization CCCW. Details can be seen in the attached chart of county positions on the next page.

MARATHON COUNTY: FULL TIME EQUIVALENT EMPLOYEES

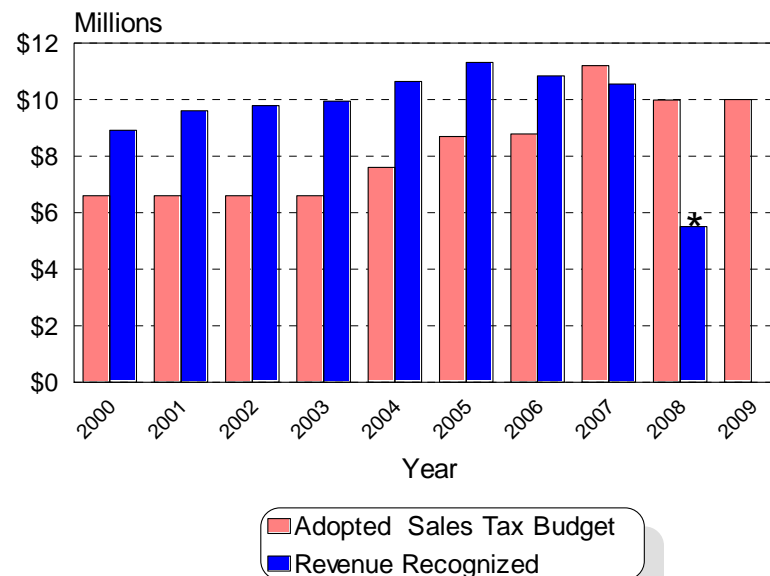
	2004	2005	2006	2007	2008	2009	+ Incr -Decr.	See Note
ADRC – CW	30.88	32.28	30.28	52.50	50.61	50.61		
Building & Maintenance	18.70	18.70	19.00	18.00	18.00	18.00		
Clerk of Courts	39.00	39.00	39.00	39.00	40.00	40.00		
Conservation Planning Zoning	25.00	25.00	25.00	25.00	25.00	25.00		
Corporation Counsel	6.50	6.50	6.50	6.50	6.50	6.50		
County Administration	4.00	4.00	5.00	5.00	5.00	5.00		
County Clerk	5.00	5.00	5.00	5.00	5.00	5.00		
District Attorney	20.50	22.50	22.00	23.00	22.90	22.90		
Employee Resources	4.80	4.80	4.80	4.80	4.80	4.80		
Employment & Training	19.00	19.00	18.00	19.00	17.00	15.00	-2.00	(1)
Finance	11.00	11.00	10.25	10.25	10.25	10.25		
Health	41.45	42.95	44.70	44.70	45.70	45.70		
Highway	82.00	82.00	80.00	79.00	79.00	78.00	-1.00	(2)
Library	54.10	54.10	55.27	53.05	53.05	52.61	-.44	(3)
Medical Examiner	1.00	1.00	1.00	1.00	1.00	1.00		
Park Recreation & Forestry	45.50	46.50	44.50	44.50	44.50	44.50		
Register of Deeds	8.00	8.00	8.00	8.00	8.00	8.00		
Sheriff	174.00	174.00	173.00	172.00	178.00	178.00		
Social Services	112.88	114.13	114.63	115.38	112.98	104.98	-8.00	(4)
Solid Waste	3.00	3.00	3.00	4.00	3.50	3.50		
Treasurer	6.00	6.00	6.00	6.00	6.00	6.00		
UW Extension	11.50	10.95	10.30	10.25	9.95	9.95		
Veterans	3.00	3.00	3.00	3.00	3.00	3.00		
Discretely Presented Components Units								
Central WI Airport	20.10	20.10	21.10	21.10	21.10	21.10		
Total	746.91	753.51	749.33	770.03	771.84	759.40	-11.44	
Special Education	90.00	89.00	89.00	84.00	83.00	79.50	-3.50	

NOTE	
(1)	Employment & Training – Eliminated W-2 Supervisor and Accounting Asst I
(2)	Highway – Eliminated Admin Officer I position
(3)	Library - .44 reduction on Library position FTE
(4)	Social Services – Eliminated, 9 Social Worker for Long-Term and Created 1 Independent Living Coordinator (100% Grant Funded)

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. As you can see by the chart below, the 2007 actual Sales Tax came in lower than budgeted. In 2009 we will need to designate \$10 million of the sales tax to cover current operations. The worsening economic environment leads us to believe that this is a very tight estimate. We estimate that Sales Tax revenues will continue to decline in 2009 and 2010.

Budget Year	Adopted Sales Tax Budget	Sales Tax in General Fund Budget	Sales Tax in CIP Budget	Actual Sales Tax Collected
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	10,550,263
2008	9,982,983	9,982,983	0	*5,510,363
2009	10,000,000	10,000,000		N/A



*Through 8/31/2008 (6 months),

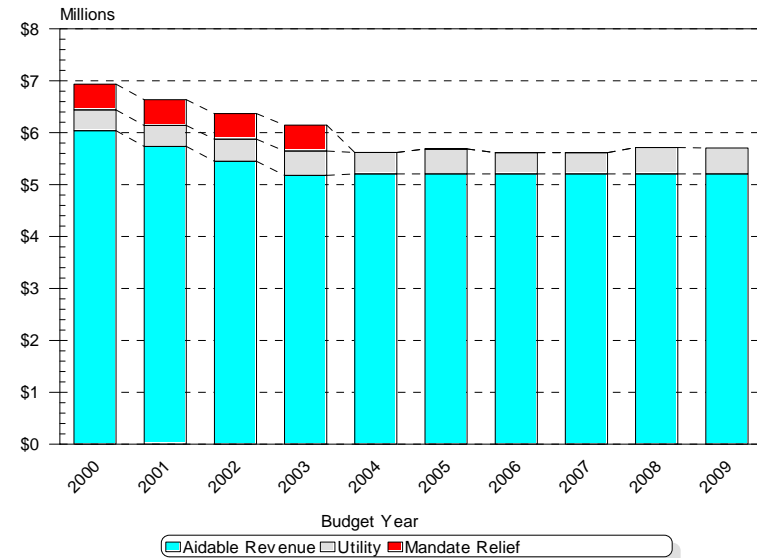
STATE SHARED REVENUE

Chapter 79 of the Wisconsin Statutes establishes 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.

Budget Year	Aidable Revenue	Utility	Mandate Relief	Total
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	507,382	0	5,713,162
2009	5,205,780	500,255	0	5,706,035



FUND BALANCE POLICY

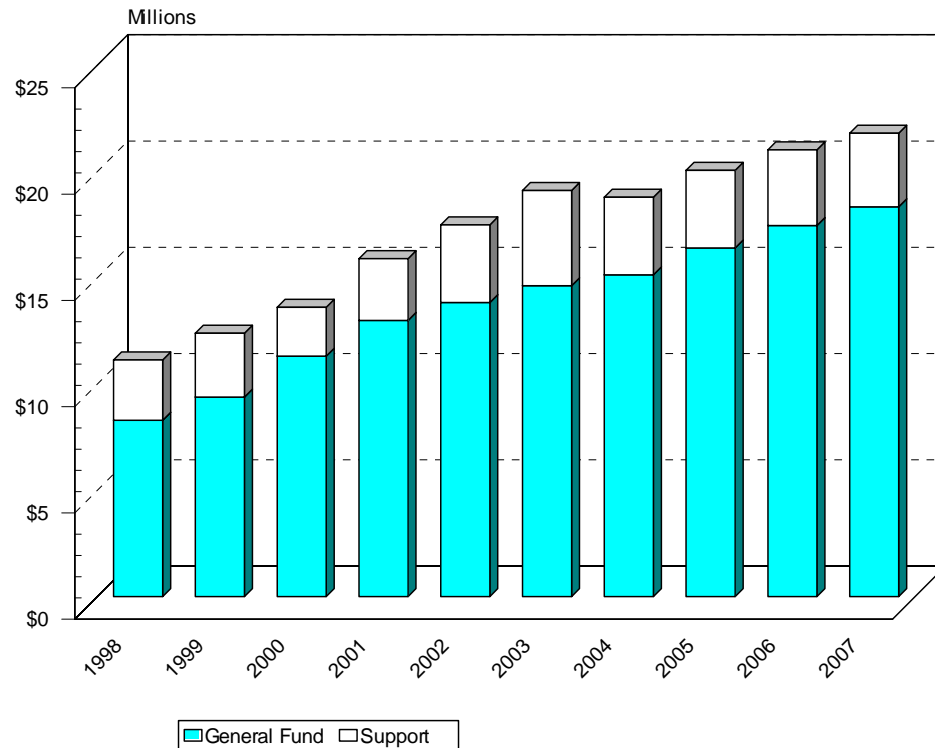
In 1989 the County Board adopted a policy for retaining working capital. This formula sets the minimum requirement for available funds on hand. This dollar value, which approximates 8.5% of the operating budget (10% of the Highway budget), is the basic minimum level of funding set by the county to ensure a sufficient cash flow balance.

The Working Capital Designation looks at two different types of funds that need to be 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
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
2007	18,338,142	3,465,474



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

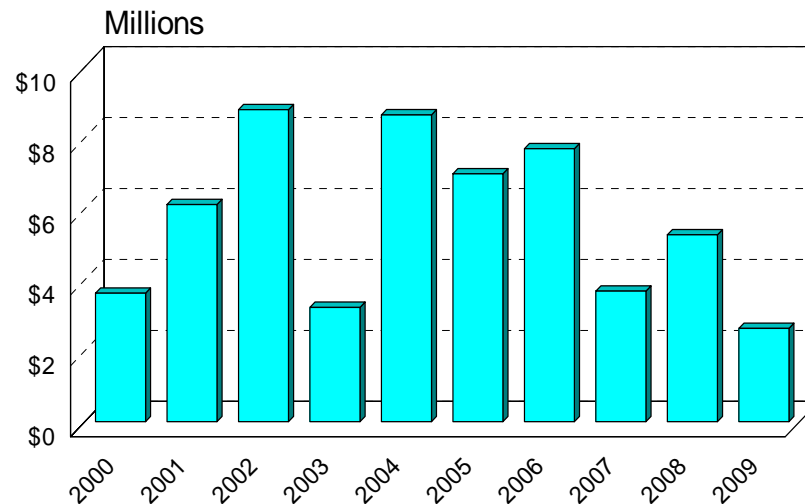
Major sources of funding are:

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 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 necessitates some discussion and debate as to how we will continue to fund capital projects in Marathon County for the future.

For the 2009 CIP budget, we allocated approximately \$2.6 million in fund balance, much of which came from undesignated fund balance remaining at the end of 2007. This amount is the lowest available funds for CIP in the last 10 years.

Year	CIP (Fund Balance transfers)
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
2009	2,630,781

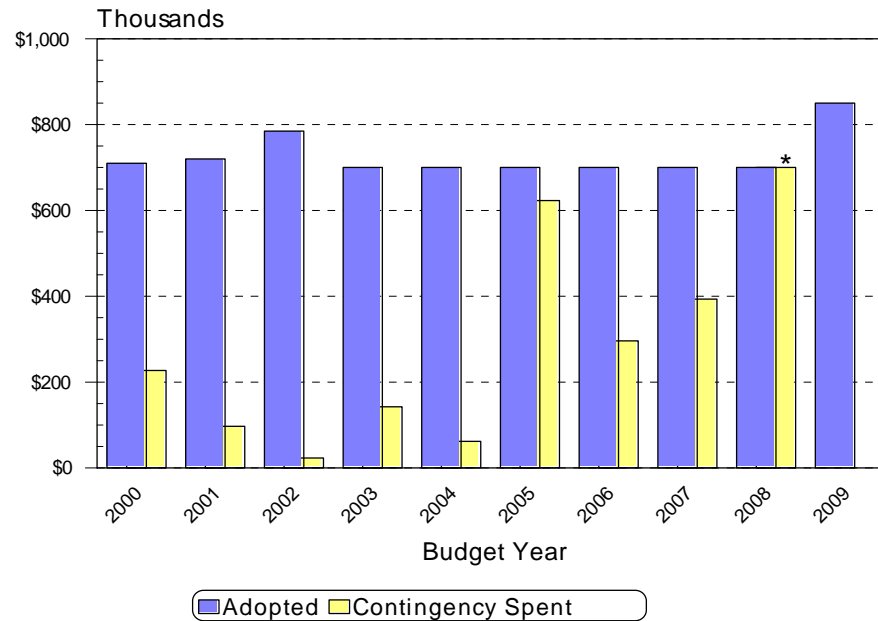


CONTINGENT FUND

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 recommending that \$50,000 of the Contingent Fund be made available in 2009 to be used by the Finance, Property & Facilities Committee for special funding requests and that the total fund for 2009 is \$850,000.

Budget Year	Net Adopted Budget	Adopted Contingent Fund	Contingent Fund Spent
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	393,500
2008	143,009,546	700,000	*700,000
2009	142,657,135	850,000	N/A

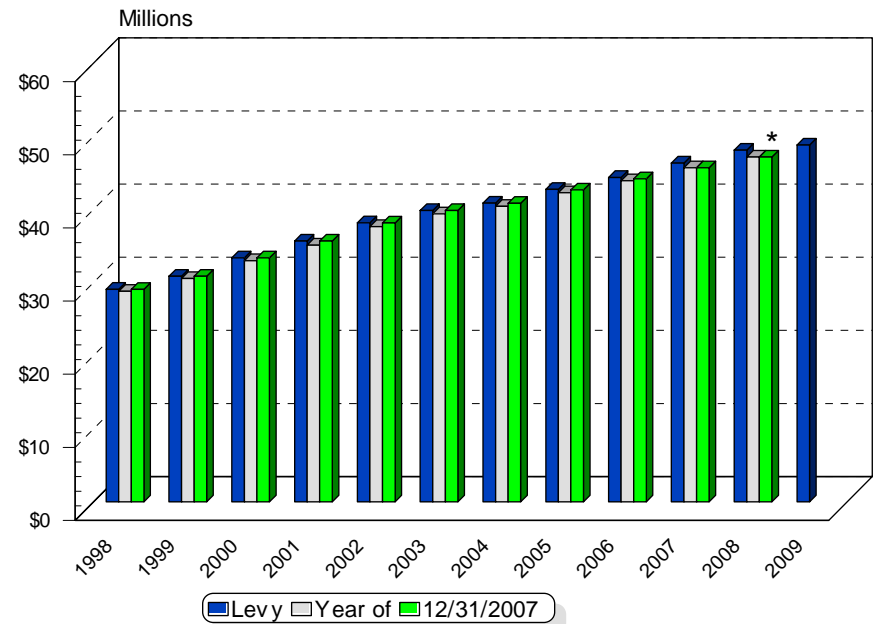
* estimate



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	12/31/07	% Collected
1998	29,068,916	28,795,852	99.06%	29,065,042	99.99%
1999	30,856,382	30,534,426	98.96%	30,852,774	99.99%
2000	33,363,392	32,979,833	98.85%	33,358,306	99.98%
2001	35,660,957	35,103,411	98.44%	35,656,056	99.99%
2002	38,149,579	37,644,343	98.68%	38,142,461	99.98%
2003	39,846,548	39,375,609	98.82%	39,835,298	99.97%
2004	40,850,300	40,416,211	98.94%	40,824,365	99.94%
2005	42,730,820	42,268,706	98.92%	42,649,858	99.81%
2006	44,360,284	43,918,046	99.00%	44,173,016	99.58%
2007	46,326,948	45,688,305	98.62%	45,688,305	98.62%
2008	48,093,638	47,145,344	98.03%	*47,145,344	98.03%
2009	48,793,927	N/A	N/A	N/A	N/A



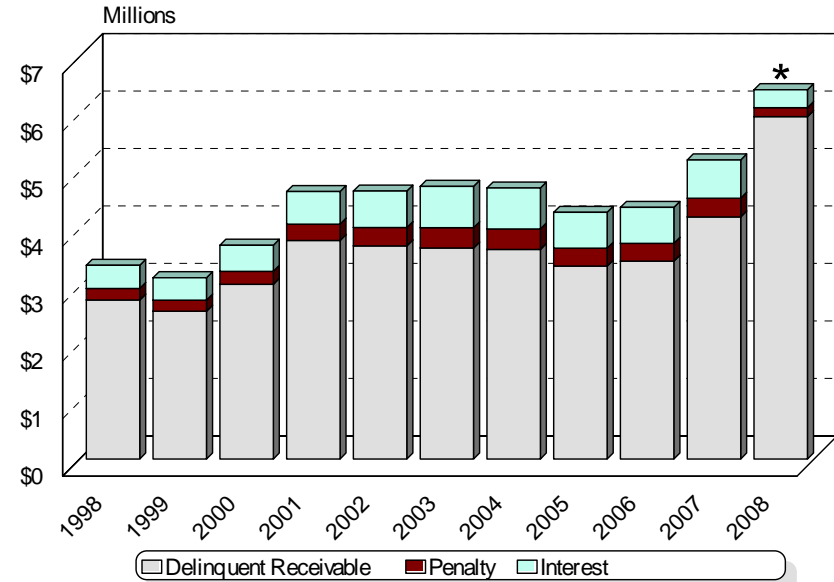
* Through 8/31/2008

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
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	664,237	325,559	989,796	4,213,281	23.49
2008*	312,729	156,241	468,970	5,956,966	7.87

*through 8/31/2008

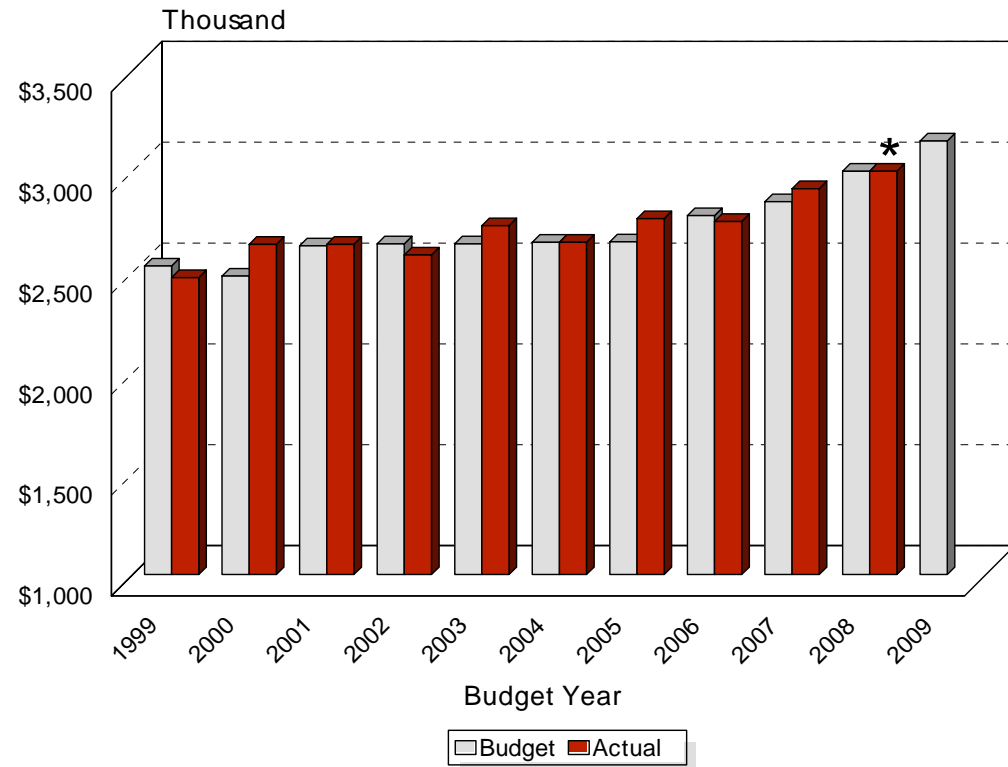


TRANSPORTATION AIDS

Marathon County is entitled to a share of revenue collected for transportation purposes (gas tax) 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 2008.

TRANSPORTATION AIDS		
Year	Budget	Actual
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	2,913,492
2008	3,000,000	*3,000,000
2009	3,150,000	N/A

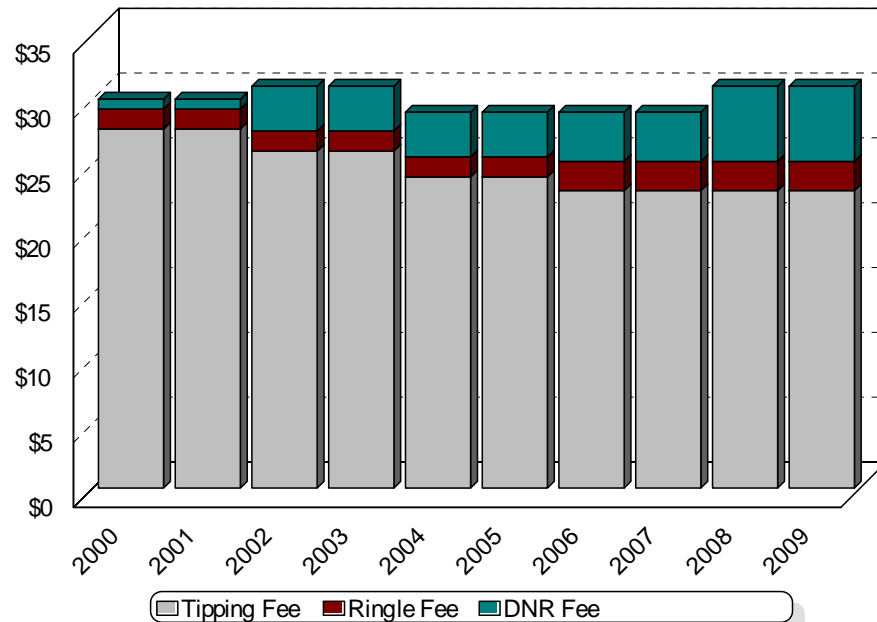
*Estimated



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 located in Ringle. The landfill is solely operated by the revenues derived from the tipping fee (history is listed below) and has never needed tax levy. In 2005, the City of Wausau chose to part ways with the County and sends their waste to a private landfill out of County. Our new Solid Waste director is a shared position with Portage County, she and the Solid Waste Board are expecting that energy prices and improved relationships with municipalities will result in an increase in tipping fee revenues.

Pricing is per Ton					Fees Collected
Year	Tipping Fee	Ringle Fee	DNR Fee	Total	Total
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	2,044,836
2008	22.950	2.250	5.800	31.00	*1,977,820
2009	22.950	2.250	5.800	31.00	N/A



* Increase in DNR surcharge to fund recycling program

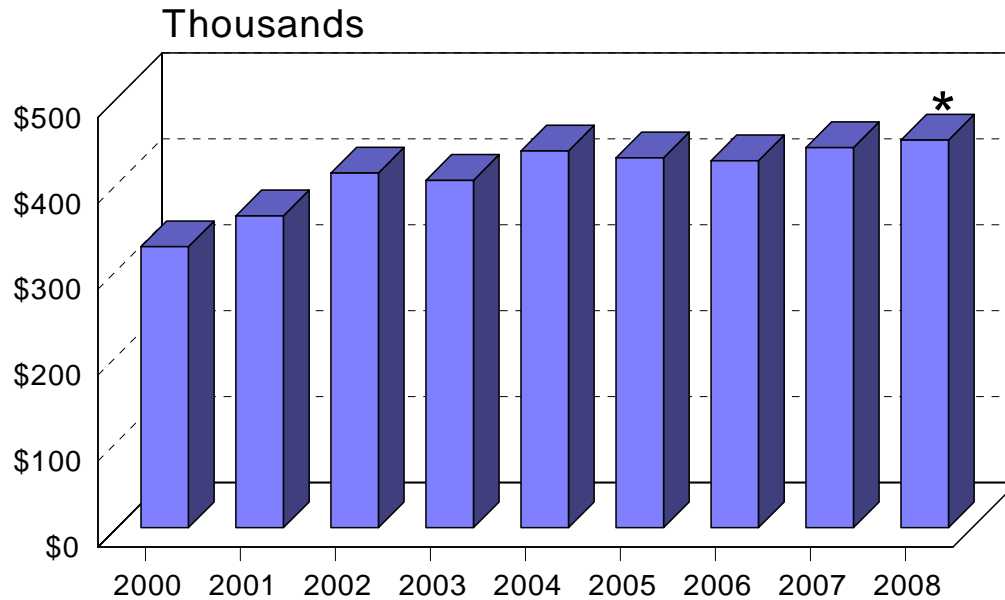
** Through 8/31/08

CENTRAL WISCONSIN AIRPORT (CWA) 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	
2000	326,925
2001	362,842
2002	412,605
2003	404,221
2004	438,414
2005	430,343
2006	427,056
2007	442,291
2008	*450,955

*Through 8/31/2008



MAJOR PROJECTS and INITIATIVES

DEBT AND THE CAPITAL IMPROVEMENT PLAN

For the 2009 budget I am recommending we borrow to fund several County projects including land acquisition and construction of the UWMC Theater and Public Policy Institute project along with the County-wide communication system that will convert our communication system from an analogue to digital platform. The borrowing will allow us to use our debt levy capacity which can only be used for debt payments. In 2009, we will be making debt service payments of \$2,338,469. There are other major CIP projects on the horizon that may require us to use our borrowing capacity including highway road construction projects and a jail expansion project. The 2009 tax rate is down \$.11 cents on the operating side and \$.10 on the debt side.

STUDY OF JAIL EXPANSION AND COMMUNITY DISCUSSIONS ON CRIME AND PUNISHMENT

In 2008, we have partnered with the Wisconsin Institute of Public Policy and Service to facilitate community dialogues on the topic of crime and punishment. The Wausau Daily Herald has provided a special series of articles and a web-based community conversation on the same topic. For 2009 no funding is recommended for jail expansion design or construction. The County's Public Safety and Health and Human Services Committees have committed to joint meetings to establish a County strategy with regard to crime and punishment which incorporates community input. 2009 will be dedicated to learning more about the complex topic and establishing a comprehensive County policy which extends well beyond any deficit in correctional facilities

MARRIAGE LICENSE FEE INCREASE

For 2009, this budget includes a \$25 increase in the marriage license fee. All of the additional funds collected will be provided to the Women's Community in support of the important work that they do on behalf of the community.

DIGITAL COMMUNICATIONS SYSTEM

In 2009, we are looking at a County-wide comprehensive project to replace the entire communications system used by law enforcement, fire and Emergency Medical Systems 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 2009 and beyond.

MAJOR CHANGES TO THE 2009 BUDGET

The 2009 budget contains some significant changes in programs and services. Shown below are the major changes we have included in the budget for 2009, 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)

	<u>2009 \$ IMPACT</u>	<u>\$ LEVY/IMPACT</u>
Reduction of 2.5 FTE for W-2 programming*	\$ (150,000)	(.02)
Increase in Marriage License Fee for Women's Community funding	\$ 20,000	--
Cost of Living Increases for 2009 (Est. levy impact only)	\$	543,000 .06
Health Insurance increases of 4% in 2009 (Est. levy impact only)	\$ 300,000	.03
Increase cost to transport and hold inmates due to jail overcrowding	\$ 146,000	.02

* indicates a budget reduction measure

LOOKING TO THE FUTURE

Next and subsequent years, the budget discussion will include the cost of expanded jail facilities. Initial estimates are that the capital cost of the facility will be \$3 million a year amortized over a 20 year period. The Wisconsin Law will permit us to raise the property tax levy rate to accommodate this capital expenditure. The challenge comes in identifying funding for the operational cost of the facility. One option is to fund the operational cost fully or in part out of reductions in lower priority services and programs. Another option is a County referendum which would permit the County Board to raise the operational portion of the tax levy to accommodate all or a portion of this large operational expense.



BUDGET SUMMARY

2009 Proposed Tax Rate:

Debt Service Levy =	\$.25
Operating Levy =	4.89
Special Purpose Levy =	<u>.03**</u>
Total Levy =	\$5.17

Changes by County Board: _____

2009 Final Tax Rate **\$5.17**

** Bridge Aid

Note: 1¢ in 2009 levy = approximately **\$94,442**

- 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
- 2009 Tax Rate - \$5.17

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REVENUE ESTIMATES BY CATEGORY

Taxes are budgeted at \$59,455,077, which includes sales tax, property taxes and forest crop taxes and makes up approximately 39% of all revenues. The total tax revenue is up \$712,306 over 2008. The County has reduced the sales tax revenue budget by \$17,017 over 2008. With the economic downturn, the County anticipates receiving less sales tax revenues in 2009. Along with reduced collections we are in year two of a three year take back of a portion of the sales tax "overpayment" that the State gave to the County in error.

Intergovernmental grants and aids budgeted at \$30,586,850 or 20% of budgeted revenues, are down considerably 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 has regionalized service (such as the ADRC-CW and CCCW) to maximize grant dollars to provide services. State grant revenues are down by \$4,712,837 or 19% of 2008 state grant revenues. Much of this reduction is the transition of long-term care programming moving from the County programs to the regional CCCW. This program moved the long-term care services from a county basis to a regional basis through the CCCW. As stated previously, the State reduced funding to the W-2 program and the County has estimated that it will incur a deficit in 2009. The County has to make the decision whether or not we will run the W-2 contract through the end of 2009 or if we will serve the State notice that we will not provide services for W-2 programming in 2009.

Intergovernmental charges for services are budgeted at \$23,320,961 and consist of 15% of the revenue budget. As previously mentioned, the state highway maintenance contract has increased slightly over prior year funding levels but may not compensate for increased cost of gas, oil, salt etc. If this is the case, it will mean reduced services for snow plowing on state roads. Total state and federal charges for services has increase slightly (5%) over the 2008 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 \$471,130 or 4%. 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 \$17,867,841 or 12% 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 82% of the miscellaneous revenues category and are driven by the County's self-funded health insurance premiums. The health insurance premiums are up 4% in 2009 and the dental premiums increase is approximately 8% overall. For 2009, the County is looking at making changes to its health and dental insurance plans.

Public charges for services are budgeted at \$10,446,408 or 7% of the revenue budget. The Health Department, CPZ, CWA and some recreational programs will see a slight increase in fees for services provided to the public. The County is trying to recover its direct expenses in some of its programs. The utility cost for recreations facilities has driven up the costs for renting County park shelters and the activity center at Marathon Park. The increase in fees for recreational and public areas is up by 4% and 5.5% respectively.

Fines, Forfeitures, Licenses and Permits account for less than 1% of the revenue budget which is \$1,123,060. This category includes fees for regulatory services and court fees. The Clerk of Courts has added interest revenue as the department will be charging interest on outstanding Fines and Forfeitures. The County added an additional \$20,000 in revenues from Marriage Licenses for which the proceeds

will go to assist the Women's Community provide services to the victims of domestic abuse.

The last category of revenues includes Other Financing Sources which amounts to \$9,760,022 or 6% 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, licenses and permits, intergovernmental charges for services and miscellaneous revenues are up slightly over 2008. The largest decrease is in Other Financing Sources (-36%) 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 12% from 2008 which shows the start of a trend that concerns the County. The County will closely monitor programs in which 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.

2009 BUDGET ASSUMPTIONS

The Finance, Property & Facilities Committee discussed the following broad assumptions which establish a basic foundation for building the 2009 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 2009 Budget:

- The Finance, Property & Facilities Committee proposed reducing the levy rate to \$5.17 per thousand of valuation. This is a 4% decrease from the \$5.38 rate for 2008 and a decrease of 17% from the \$6.21 tax rate that was in effect for 1995-2001. The 2009 proposed \$5.17 levy rate is the lowest tax rate in the past 19 years.
- The budget is presented using 2.79% increase in net new construction to cover the increase in County operations. The County's started its budget process using a 2% levy increase to create the 2009 budget but net new construction increase came in at 2.79%. The Finance, Property & Facilities Committee has determined that the 2.79% is the levy figure that will be used to develop the 2009 budget. The additional funding will cover the additional increases in utilities, fuel and employee benefits. With this increase the County will be able to maintain programs at current service levels, fully fund Marathon County's portion of the ADRC-CW, develop a transition to a fully functioning regional long-term care organization and continue year 2 of an internal grant program that develops programs that has measurable outcomes based on the County's strategic objectives.
- The County Finance, Property & Facilities Committee approved a 2009 budget with the tax levy increase based on the Net New Construction for the county of 2.79%. 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 operating levy cap for 2009 to be \$46,155,458. This is the amount that the Finance, Property & Facilities Committee approved on Monday, October 6, 2008 and forwarded to the County Board for deliberation on Thursday, November 13. 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 \$5.6 million for 2009 CIP projects including the construction of the UWMC Public Policy Institute and Theater and a County-wide digital communication system. This allows the County to exceed the levy cap in 2009 for debt service payments made in 2009 and beyond. It is estimated that based on this authorization, the County will exceed the cap by \$2,338,469 in 2009.
- In regards to Personnel Services, the cost of living increase for wages and salaries is estimated at 3.6%. The premium increase for health insurance is 4% and dental insurance is 8%. These increases may make it difficult to achieve a \$5.17 tax rate especially with a 2.79% increase in valuation.
- Since the global economy is very unstable, we feel that the State's own budget will be impacted as income and sales tax revenues will most likely be lower than projected in the States biannual budget. It will become 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 2009. The Base Allocation does not include complete funding for increased cost of fuel, oil, salt and supplies to warrant the same level of service for state highways. In Marathon County, We have used an estimated 15% in utilities and fuel costs for 2009.

- 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. It also means that we may discontinue contracting with the State of Wisconsin to be the provider for W-2 services in Marathon County.
- Based on the 2009 CIP plan, the County will borrow up to \$5.6 million on a short-term note to finance 2009 County infrastructure and UWMC building projects. The \$2.3 million levy used to fund the 2009 debt service requirements will be less than the \$3.1 million budgeted as debt levy in 2008. The following chart illustrates the planned borrowing and payments (principal and interest) for the next several years:

CIP Project Year	Debt Service Payment 2009	Debt Service Payment 2010	Debt Service Payment 2011	Debt Service Payment 2012	Total Debt Payments per Borrowing (principal and interest)
\$ 5,560,000 2009 CIP	\$2,920,000	\$2,920,000			\$5,840,000
\$ 5,500,000 2010 CIP		\$982,000	\$2,982,000	\$1,982,000	\$5,946,000
Total Annual Debt Service Payments	\$2,920,000	\$3,902,000	\$2,982,000	\$1,982,000	

- The Capital Improvement Fund was cut in half to \$2.66 million in fund balance appropriations that can be applied to capital projects for 2009. 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 eastern metropolitan area, construct the Public Policy Institute on the UWMC campus and develop a County-wide digital communication system for use by County 911, municipal fire and police services throughout the County.

NON-FINANCIAL GOALS AND OBJECTIVES

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

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, Property & Facilities 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.

In 2008, the Outcome Measurement Team (see below) has developed an informal oversight role on these 5 grants. The Outcome Measurement Team has met several times during the year with 4 of the 5 grantees to chart the progress towards to goals that were stated in their grant application. Based upon these meetings and evaluation, the Outcome Measurement Team has recommended the continued funding of the Report Center as administer by the Department of Social Services, the lead paint abatement loan program administered by the Health Department and the single parent self-sufficiency pilot program administered by North Central Community Action Program. In each case, the department has demonstrated the capacity to provide services to the target population and develop measures for effective program management.

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 were incorporated into the 2007 budget. In 2009 we will 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.

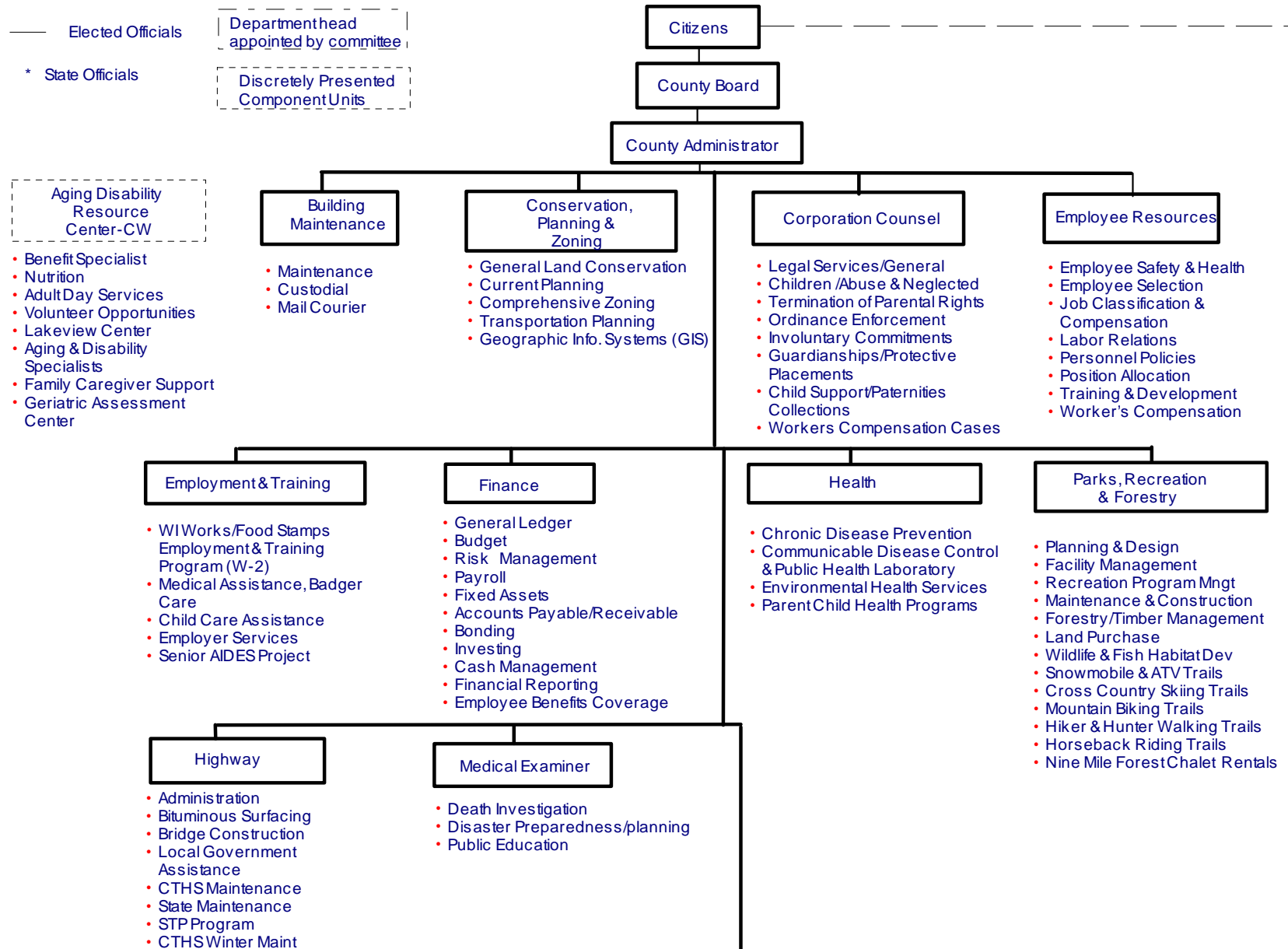
ORGANIZATION

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 4th largest county elected body in the country. The County Board of Supervisors is made up of thirty-eight (38) members elected to the same consecutive two (2) year terms. There are 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

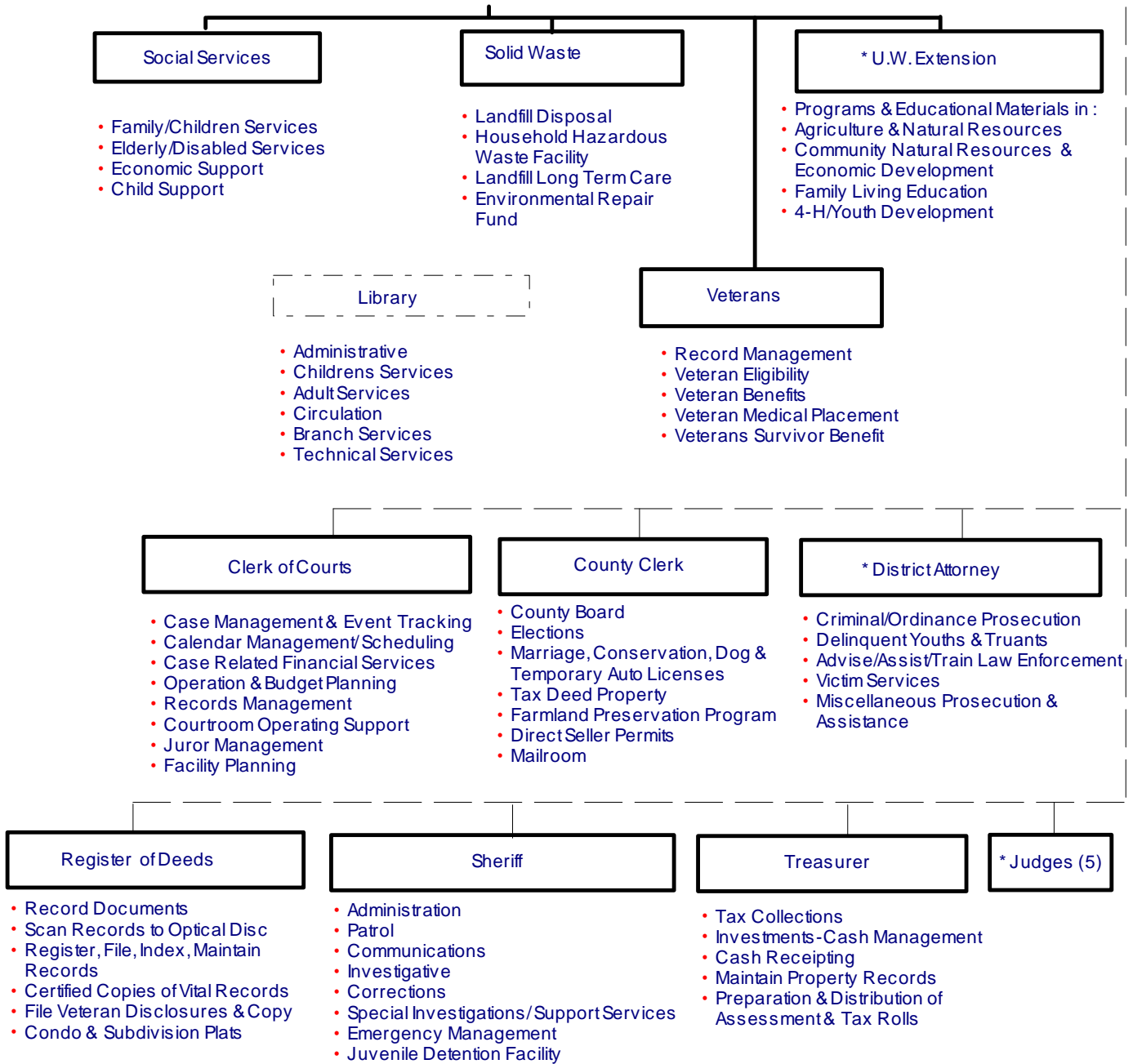
- Terminal Operations
- Airfield Operations
- Safety & Security Programs
- Air Traffic Control & Landing Air Operation & Maintenance
- Tenant Leasing
- Education Programs

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 2009 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 centers' 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 2006 through the 2009 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 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.

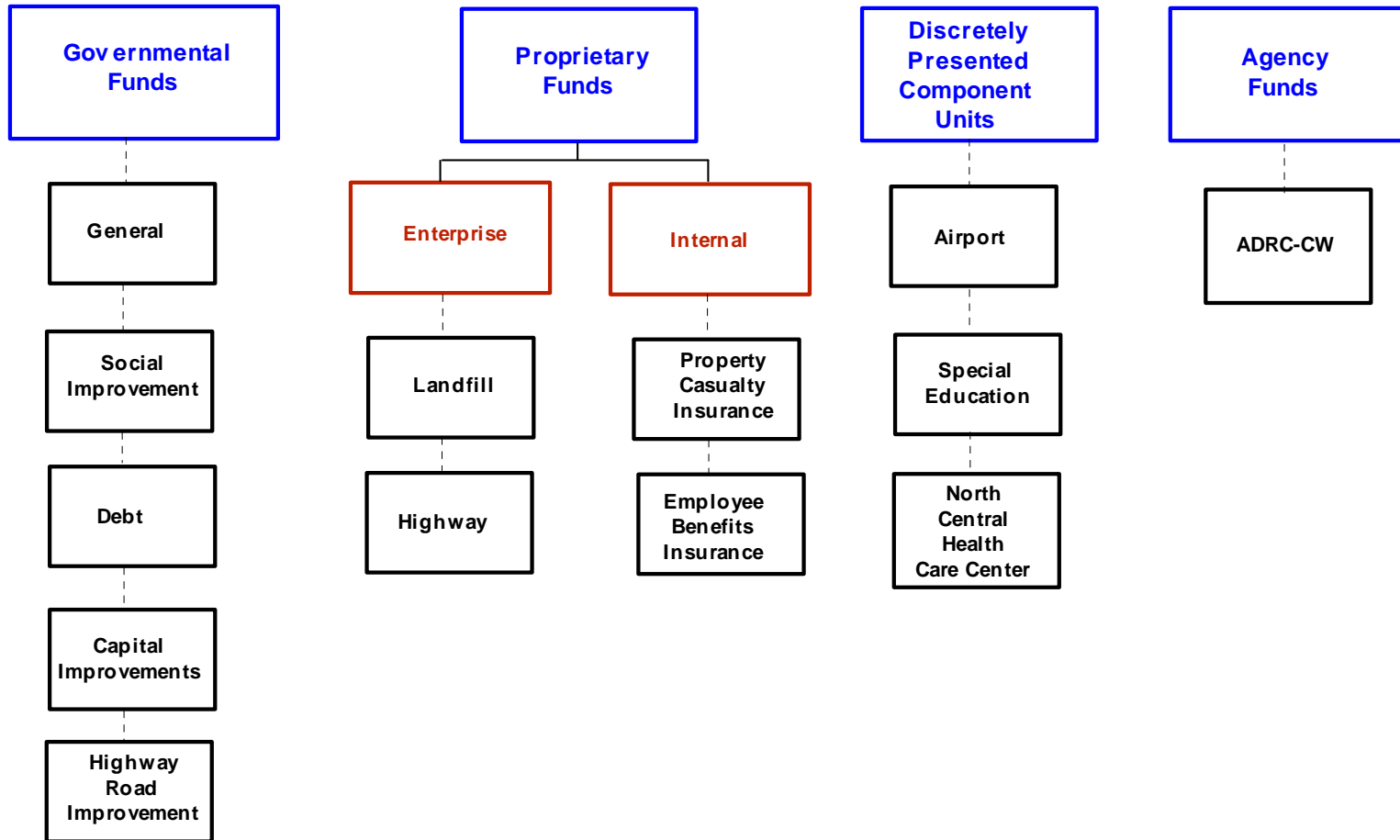
The Central Wisconsin Airport Board is jointly made up of members from both Portage County and Marathon County. They pass and approve the airport budget and it is presented to the County Administrator and Finance Director for inclusion in the larger County budget. The Central Wisconsin Airport provides 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 2009.

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, Property & Facilities Committee reviews the County Administrator's proposed budget.
4. In October, the County Administrator in conjunction with the Finance, Property & Facilities 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

2008

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 2009 budget requests to the County Administrator.

August & September

Department heads meet with the County Administrator and the Finance Director to balance their respective 2009 budgets.

October

October 6, 2008

The Finance, Property & Facilities Committee holds a public informational meeting and reviews the County Administrator's 2009 proposed budget.

October 27, 2008

The County Administrator in conjunction with the Finance, Property & Facilities Committee submits to the County Board of Supervisors a proposed budget for the 2009 fiscal year commencing the following January 1.

November

November 12, 2008

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

November 13, 2008

The second Thursday in November the County Board of Supervisors adopts the 2009 budget for all funds.

2008

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, Property & Facilities 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, Property & Facilities Committee upon approval by the County Board.
3. Transfers between appropriation units may be made by the Finance, Property & Facilities Committee up to 10% of any agency's budget. The Finance, Property & Facilities 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, Property & Facilities 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
2009 ADOPTED BUDGET**

	General Fund	Social Improvement	Debt Service	Capital Improvements	Highway Road Improvement	Enterprise	Internal	Discretely Presented Component Units	Agency Fund	All Funds
Beginning Fund Equity Expected 12/31/08	35,303,778	1,992,074	714,144	12,032,097	-	48,384,760	10,987,637	35,627,412	-	145,041,902
Revenues										
Taxes	40,302,793	8,124,672	2,338,469	111,531	-	8,577,612	-	-	-	59,455,077
Intergovernmental Grants & Aid	10,527,369	10,590,508	-	-	-	4,411,100	-	983,474	4,074,399	30,586,850
Licenses & Permits	281,660	-	-	-	-	10,000	-	-	-	291,660
Fines Forfeits & Penalties	831,400	-	-	-	-	-	-	-	-	831,400
Public Charges for Services	4,443,258	591,300	100,000	-	-	2,516,200	23,000	2,739,150	33,500	10,446,408
Intergovernmental Charges for Service	1,262,419	-	-	-	-	17,326,648	905,845	3,045,000	781,049	23,320,961
Miscellaneous Revenue	1,533,521	576,647	-	116,830	-	804,600	13,807,877	540,076	488,290	17,867,841
Other Financing Sources	1,273,288	476,856	-	2,630,781	-	-	5,000	-	63,000	4,448,925
Revenue Subtotal	60,455,708	20,359,983	2,438,469	2,859,142	-	33,646,160	14,741,722	7,307,700	5,440,238	147,249,122
Fund balance applied	1,678,391	952,390	-	-	-	2,222,700	185,208	430,045	-	5,468,734
Total Sources	62,134,099	21,312,373	2,438,469	2,859,142	-	35,868,860	14,926,930	7,737,745	5,440,238	152,717,856
Expenditures										
Personal Services	\$ 33,119,680	9,131,895	-	-	-	12,195,770	273,274	4,611,718	3,275,007	62,607,344
Contractual Services	8,434,627	909,829	-	-	-	1,919,659	585,500	1,606,065	1,283,963	14,739,643
Supplies & Expense	2,772,885	294,589	-	-	-	4,134,433	54,500	788,058	395,111	8,439,576
Building Materials	132,322	-	-	-	-	8,398,790	-	21,800	-	8,552,912
Fixed Charges	756,245	336,412	-	-	-	5,771,508	13,921,656	68,200	243,267	21,097,288
Debt Service	-	-	2,438,469	-	-	-	-	493,363	-	2,931,832
Grants, Contributions & Other	12,197,511	9,615,834	-	-	-	115,000	-	-	86,727	22,015,072
Capital Outlay	1,664,963	-	-	2,772,719	-	3,268,000	87,000	148,541	14,000	7,955,223
Other Financing Uses	3,055,866	1,023,814	-	86,423	-	65,700	5,000	-	142,163	4,378,966
Expenditure Subtotal	\$ 62,134,099	21,312,373	2,438,469	2,859,142	-	35,868,860	14,926,930	7,737,745	5,440,238	152,717,856
Total Uses	\$ 62,134,099	21,312,373	2,438,469	2,859,142	-	35,868,860	14,926,930	7,737,745	5,440,238	152,717,856
Ending Fund Equity Expected 12/31/09	\$ 33,625,387	1,039,684	714,144	12,032,097	-	46,162,060	10,802,429	35,197,367	-	139,573,168

- 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 2009 Capital Projects. \$1.6 million of the general fund balance and \$900 thousand of the social improvement fund balance are financing the 2009 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 2008 but will not be completed until 2009.

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
2007 EXISTING, 2008 EXPECTED AND 2009 PROPOSED FUND EQUITY
AS A RESULT OF EXPECTED AND PROPOSED FINANCIAL OPERATIONS

FUND#	FUND NAME	FUND EQUITY 12/31/2007	2008 EXPENDITURES & OTHER FINANCING USES	2008 REVENUES & OTHER FINANCING SOURCES	FUND EQUITY EXPECTED 12/31/2008	2009 EXPENDITURES & OTHER FINANCING USES	2009 REVENUES & OTHER FINANCING SOURCES	PROPOSED 12/31/2009 FUND EQUITY
100	GENERAL FUND	40,772,233	66,343,499	60,875,044	35,303,778	62,134,099	60,455,708	33,625,387
	SPECIAL REVENUE FUNDS							
175	Social Improvement	2,331,642	25,837,680	25,498,112	1,992,074	21,312,373	20,359,983	1,039,684
500	DEBT SERVICE FUND	509,144	3,193,111	3,398,111	714,144	2,438,469	2,438,469	714,144
	CAPITAL PROJECT FUNDS							
600	Capital Improvements	11,514,012	16,435,037	16,953,122	12,032,097	2,859,142	2,859,142	12,032,097
802	Highway Road Improvement Fund	2,382,309	2,417,309	35,000	0	0	0	0
	ENTERPRISE FUND							
750	Solid Waste	13,875,345	2,725,367	4,315,567	15,465,545	4,289,500	2,768,800	13,944,845
800	Highway	34,178,821	31,589,710	30,330,104	32,919,215	30,877,360	30,175,360	32,217,215
	INTERNAL FUNDS							
850	Insurance	4,733,518	855,711	1,066,766	4,944,573	905,845	905,845	4,944,573
875	Employee Benefits	7,778,833	12,926,729	11,190,960	6,043,064	14,021,085	13,835,877	5,857,856
	DISCRETELY PRESENTED COMPONENT UNIT							
700	Central Wisconsin Airport	33,489,105	3,694,923	4,564,223	34,358,405	3,169,195	2,739,150	33,928,360
945	Special Education	1,269,007	4,145,684	4,145,684	1,269,007	4,568,550	4,568,550	1,269,007
	AGENCY FUND							
960	ARDC -CW	0	5,378,847	5,378,847	0	5,440,238	5,440,238	0

FINANCIAL POLICIES

CASH MANAGEMENT/INVESTMENT POLICY

The County has adopted a formal cash management policy, Resolution #R-142-88, that requires the Finance Department to:

Establish operating policies and procedures for processing and handling funds;

Monitor policy compliance;

Provide expert consultation on cash management related issues; and

Assist the County Treasurer develop an investment policy for Board approval and re-evaluate the policy periodically for any required changes.

The County has adopted a formal investment policy, Resolution #R-31-91, that requires the County Treasurer to invest public funds in accordance with the parameters set in state statute and to further restrict investment policy within specific guidelines. The resolution further requires the County Treasurer to provide for the safe-keeping of all assets in the portfolio.

Investment guidelines authorize the County to invest in obligations of the U. S. Treasury, certain agencies and instrumentalities, time deposits with maturities of not more than three years in any financial institution in Wisconsin, the State of Wisconsin Local Government Investment Pool, other qualifying investment pools and under certain restrictions Repurchase Agreements, Bankers' Acceptance, Commercial Paper, Medium Term Corporate Notes, and Negotiable and Non-Negotiable Certificates of Deposit.

The County maintains a cash management and investment pool that is available for use by all funds, except the agency fund. The deposits and investments of the agency fund are held separately from those of other County funds.

DEBT MANAGEMENT POLICY (Section I)

The County has adopted a formal debt management policy, Resolution #R13-02, that will:

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

REVENUE POLICY BOND

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

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

CIP POLICY (Section J)

The County adopted its first five year C.I.P. in 1991, and continues to do so every year. Capital projects included in the CIP are defined as:

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

Major sources of funding are:

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

RESOLUTION #R-58-08
Budget and Property Tax Levy Resolution

WHEREAS, the Wisconsin Department of Revenue delivers the Statistical Report on Equalized Value of Marathon County for 2008 and the Marathon County Board of Supervisors accepted the report on Thursday, November 13, 2008 which sets the Equalized Value of Marathon County for taxing purposes at \$9,444,208,500; 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, Property and Facilities 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, Property and Facilities Committee review these requests on a timely basis; and,

NOW, THEREFORE, BE IT RESOLVED for the budget year 2009 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 2009 budget for the fiscal year beginning January 1, 2009:

<u>Budget Changes to Tax Levy</u>	<u>Original</u>	<u>Will Be</u>	<u>Tax Levy Change</u>	<u>Tax Rate Change</u>
I. Operating Levy	46,155,458			
II. Special Purpose Levy	300,000			
III. Debt Levy	2,338,469			
 <u>Budget Changes to Capital Improvement Plan</u>				
Eliminate funding for Courthouse Facility Study. See #R-60-08 below (\$47,938 of \$193,000 was fund balance)	2,661,188	2,613,250	-0-	-0-

Budget Changes from Separate Resolutions

#R-59-08: Directing the \$116,980 provided for McDEVCO, to the Economic and Development Committee, earmarking \$20,000 of that amount for the PPA (Partnership for Progressive Agriculture) position to be disbursed through the committee, and requesting the Committee to report back to the full County Board on McDEVCO draft contracts.

#R-60-08: Increase expenditure in the 2009 Budget by adding the sum of \$150,000 for future residential alcohol and drug abuse program or other rehabilitation programs to the Contingency Fund account 101 131 9 9120.

Increase expenditures in the 2009 Budget by adding the sum of \$17,000 for book purchases in the Library Budget account 101 665 9 3161.

Increase expenditures in the 2009 Budget by adding the sum of \$26,000 for the County match fund in the support for other agency's budget account 101 138 9 xxxx.

Decrease the Capital Improvement Fund budget by \$193,000 for the Courthouse Facility Space Needs Analysis and Recommendation Study.

#R-61-08: Increase Other Losses in the 2009 County Treasurer's Budget by adding the sum of \$7,228 in account 101 141 9 7490 for the refunded property taxes. Increase Miscellaneous Revenues in the 2009 County Treasurer's budget by \$7,228 in 101 140 8 8400.

Budget Changes to Non-tax Levy Department

Special Education (School fiscal period July 1, 2008 through June 30, 2009)

Revenues	- 0 -	4,568,550	None	None
Expenditures	- 0 -	4,468,550	None	None

AND, BE IT FURTHER RESOLVED that the Marathon County Board of Supervisors does hereby adopt the 2009 Marathon County Budget of \$152,742,447 including departmental appropriations, revenues and use of fund equity as proposed by the Finance, Property and Facilities 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 \$48,793,927 in support of the 2009 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 \$300,000 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 \$3,531,804 for County library operations budget and \$334,048 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 \$9,567,673 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 13, 2008.

FINANCE, PROPERTY AND FACILITIES COMMITTEE

_____	_____
_____	_____
_____	_____
_____	_____

Fiscal Impact: This sets the 2009 Budget.

**MARATHON COUNTY
2008-2009
REVENUE BUDGET SUMMARY BY FUND/
DISCRETELY PRESENTED COMPONENT UNITS**

2007 Actual	Excluding Tax Levy			2008 Tax Levy	Fund	Excluding Tax Levy			2009 Tax Levy	Tax Levy Percent Increase (Decrease)	Tax Levy Dollar Increase (Decrease)
	2008 Adopted	2008 Modified	2008 Estimate			2009 Requested	2009 Recommended	2009 Adopted			
\$ 62,695,661	34,783,136	38,404,357	39,315,573	28,535,542	General	\$ 29,824,064	32,492,456	32,581,153	29,753,174	4.27%	\$ 1,217,632
26,013,942	18,148,642	18,358,247	17,541,051	7,957,061	Social Improvement	13,271,864	13,187,701	13,187,701	8,124,672	2.11%	167,611
3,549,594	50,000	107,429	300,000	3,098,111	Debt	100,000	100,000	100,000	2,338,469	-24.52%	(759,642)
9,499,940	5,410,479	16,051,908	16,859,622	93,500	Capital Improvements	2,747,611	2,747,611	2,781,142	-	-100.00%	(93,500)
4,167,361	3,723,800	3,723,800	4,315,567	-	Solid Waste	4,289,500	4,289,500	4,289,500	-	0.00%	-
19,738,066	21,325,038	21,799,876	21,920,680	8,409,424	County Highway	22,299,748	22,299,748	22,359,748	8,577,612	2.00%	168,188
5,974,483	-	3,461,430	3,491,430	-	Highway Road Improvement	-	-	-	-	0.00%	-
1,218,628	897,211	897,211	1,066,766	-	Property & Casualty	905,845	905,845	905,845	-	0.00%	-
11,303,475	12,916,229	12,916,229	11,190,960	-	Employee Benefits Insurance	14,021,085	14,021,085	14,021,085	-	0.00%	-
					Discretely Presented Component Units						
3,798,067	3,694,923	3,694,923	4,564,223	-	Central Wisconsin Airport	3,713,558	3,713,558	3,713,558	-	0.00%	-
3,811,298	4,120,890	4,145,684	4,145,684	-	Special Education	4,568,550	4,568,550	4,568,550	-	0.00%	-
					Agency Fund						
4,097,616	5,097,119	5,378,847	5,378,847	-	ADRC - CW	5,440,238	5,440,238	5,440,238	-	0.00%	-
\$ 155,868,131	110,167,467	128,939,941	130,090,403	48,093,638	GRAND TOTAL	\$ 101,182,063	103,766,292	103,948,520	48,793,927	1.46%	\$ 700,289

**MARATHON COUNTY
2009
REVENUE BUDGET CATEGORY BY FUND/
DISCRETELY PRESENTED COMPONENT UNITS**

Fund	Taxes	Intergov't Grants & Aid	Licenses & permits	Fines & Forfeits & Penalties	Public Charges for Services	Intergov't Charges for services	Miscellaneous Revenue	Other Financing Sources	Total Adopted Budget
General	\$ 40,414,324	10,527,369	281,660	831,400	4,443,258	1,262,419	1,540,749	3,033,148	62,334,327
Social Improvement	8,124,672	10,590,508	-	-	591,300	-	576,647	1,429,246	21,312,373
Debt	2,338,469	-	-	-	100,000	-	-	-	2,438,469
Capital Improvements	-	-	-	-	-	-	150,361	2,630,781	2,781,142
Solid Waste	-	31,000	-	-	2,516,200	-	221,600	1,520,700	4,289,500
County Highway	8,577,612	4,380,100	10,000	-	-	17,326,648	583,000	60,000	30,937,360
Highway Road Improvement	-	-	-	-	-	-	-	-	-
Property & Casualty	-	-	-	-	-	905,845	-	-	905,845
Employee Benefits Insurance	-	-	-	-	23,000	-	13,807,877	190,208	14,021,085
Discretely Presented Component Units									
Central Wisconsin Airport	-	-	-	-	2,739,150	-	-	974,408	3,713,558
Special Education	-	983,474	-	-	-	3,045,000	540,076	-	4,568,550
Agency Fund									
ADRC - CW	-	4,074,399	-	-	33,500	781,049	488,290	63,000	5,440,238
TOTAL	\$ 59,455,077	30,586,850	291,660	831,400	10,446,408	23,320,961	17,908,600	9,901,491	152,742,447

MARATHON COUNTY
2009
**REVENUE BUDGET SUMMARY BY FUND AND DEPARTMENT/
DISCRETELY PRESENTED COMPONENT UNITS**

Department	General	Social Improvement	Debt	Capital Improvements	Solid Waste	Highway Road Improvement	County Highway	Property & Casualty Insurance	Employee Benefit Insuranc	Central Wisconsin Airport	Special Education	ADRC-CW	TOTAL
Administrator	\$ 518,277												518,277
Aging & Disability Resource Center		395,367										5,440,238	5,835,605
Building Maintenance	37,730												37,730
Capital Improvements	1,591,968			150,361									1,742,329
Clerk of Courts	1,870,400												1,870,400
Conservation, Planning & Zoning	3,129,376												3,129,376
Contingency													-
Corporation Counsel	237,196												237,196
County Board													-
County Clerk	287,425												287,425
Debt Service			2,438,469										2,438,469
District Attorney	361,060												361,060
Employee Resources	266,800												266,800
Employment & Training		2,292,322											2,292,322
Finance	86,600												86,600
Health	2,117,887												2,117,887
Highway							30,877,360						30,877,360
Insurance	100,000							905,845	14,021,085				15,026,930
Library	179,616												179,616
Medical Examiner	50,000												50,000
Park, Recreation & Forestry	1,593,524												1,593,524
Register of Deeds	927,398												927,398
Sheriff	649,290												649,290
Adult Correction Facility	790,600												790,600
Juvenile Detention Center	282,688												282,688
Shelter Home	95,090												95,090
Snowmobile/Cross County Ski	525,999												525,999
Social Services		18,624,684											18,624,684
Solid Waste					4,289,500								4,289,500
Support Other Agencies	20,000												20,000
Transfer Between Funds	167,892			2,630,781			60,000						2,858,673
Treasurer	46,369,816												46,369,816
UW Extension	64,695												64,695
Veterans Administration	13,000												13,000
Central Wisconsin Airport										3,220,195			3,220,195
Central Wisconsin Airport-Debt										493,363			493,363
Special Education											4,568,550		4,568,550
TOTALS	\$ 62,334,327	21,312,373	2,438,469	2,781,142	4,289,500	-	30,937,360	905,845	14,021,085	3,713,558	4,568,550	5,440,238	152,742,447

**MARATHON COUNTY
2008-2009
EXPENSE BUDGET - SUMMARY BY FUND/
DISCRETELY PRESENTED COMPONENT UNITS**

2007 Actual	2008 Adopted	2008 Modified	2008 Estimate	Fund	2009 Requested	2009 Recommended	2009 Adopted	Percent Increase (Decrease)	Dollar Increase (Decrease)
\$ 60,796,603	63,318,678	66,939,899	66,343,499	General	\$ 62,248,780	62,134,099	62,334,327	-1.55%	\$ (984,351)
25,588,263	26,105,703	26,315,308	26,859,422	Social Improvement	21,390,030	21,312,373	21,312,373	-18.36%	(4,793,330)
3,427,476	3,148,111	3,205,540	3,193,111	Debt	100,000	2,438,469	2,438,469	-22.54%	(709,642)
11,877,058	5,503,979	16,145,408	16,435,037	Capital Improvements	2,747,611	2,859,142	2,781,142	-49.47%	(2,722,837)
3,737,092	3,723,800	3,723,800	2,725,367	Solid Waste	4,289,500	4,289,500	4,289,500	15.19%	565,700
14,878,249	29,734,462	30,209,300	31,589,710	County Highway	33,481,417	30,877,360	30,937,360	4.05%	1,202,898
4,231,114	-	3,461,430	3,461,430	Highway Road Improvement	-	-	-	0.00%	-
(437,863)	897,211	897,211	855,711	Property & Casualty	905,845	905,845	905,845	0.96%	8,634
11,857,539	12,916,229	12,916,229	12,926,729	Employee Benefits Insurance	14,021,085	14,021,085	14,021,085	8.55%	1,104,856
				Discretely Presented Component Units					
5,099,759	3,694,923	3,694,923	3,694,923	Central Wisconsin Airport	3,713,558	3,713,558	3,713,558	0.50%	18,635
3,957,128	4,120,890	4,145,684	4,145,684	Special Education	4,568,550	4,568,550	4,568,550	10.86%	447,660
				Agency Fund					
4,470,124	5,097,119	5,378,847	5,378,847	ADRC - CW	5,440,238	5,440,238	5,440,238	6.73%	343,119
\$ 149,482,542	158,261,105	177,033,579	177,609,470	GRAND TOTAL	\$ 152,906,614	152,560,219	152,742,447	-3.49%	\$ (5,518,658)

**MARATHON COUNTY
2009
EXPENSE BUDGET - ACTIVITY BY FUND/
DISCRETELY PRESENTED COMPONENT UNITS**

Fund	General Government	Public Safety	Transportation	Health	Social Services	Leisure Activities & Education	Conservation & Economic Development	Debt Service	Capital Outlay	Other Financing Uses	Total Adopted Budget
General	\$ 27,659,166	18,628,417		4,684,642	231,173	7,789,028	1,252,010		225,000	1,864,891	62,334,327
Social Improvement					18,067,661		2,220,898			1,023,814	21,312,373
Debt								2,438,469			2,438,469
Capital Improvements									2,553,250	227,892	2,781,142
Solid Waste				4,223,800						65,700	4,289,500
County Highway			30,937,360								30,937,360
Highway Road Improvement											-
Property & Casualty	905,845										905,845
Employee Benefits Insurance	14,016,085									5,000	14,021,085
Discretely Presented Component Units											
Central Wisconsin Airport			2,790,150					493,363		430,045	3,713,558
Special Education						4,568,550					4,568,550
Agency Fund											
ADRC - CW					5,440,238						5,440,238
TOTAL	\$ 42,581,096	18,628,417	33,727,510	8,908,442	23,739,072	12,357,578	3,472,908	2,931,832	2,778,250	3,617,342	152,742,447

MARATHON COUNTY
2009
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	\$ 1,524,305												1,524,305
Aging & Disability Resource Center		395,367										5,440,238	5,835,605
Building Maintenance	2,398,829												2,398,829
Capital Improvements	225,000			2,613,250									2,838,250
Clerk of Courts	2,988,903												2,988,903
Conservation, Planning & Zoning	4,287,615												4,287,615
Contingency	850,000												850,000
Corporation Counsel	558,546												558,546
County Board	381,594												381,594
County Clerk	730,289												730,289
Debt Service			2,438,469										2,438,469
District Attorney	1,008,187												1,008,187
Employee Resources	891,563												891,563
Employment & Training		2,292,322											2,292,322
Finance	600,207												600,207
Health	4,684,642												4,684,642
Highway							30,937,360						30,937,360
Insurance	427,672							905,845	14,021,085				15,354,602
Library	3,711,420												3,711,420
Medical Examiner	212,138												212,138
Park, Recreation & Forestry	3,416,770												3,416,770
Register of Deeds	765,711												765,711
Sheriff	11,198,926												11,198,926
Adult Correction Facility	5,062,926												5,062,926
Juvenile Detention Center	1,109,653												1,109,653
Shelter Home	510,502												510,502
Snowmobile/Cross County Ski	552,817												552,817
Social Services		17,672,294											17,672,294
Solid Waste					4,289,500								4,289,500
Support Other Agencies	11,288,593												11,288,593
Transfer Between Funds	1,678,391	952,390		167,892									2,798,673
Treasurer	622,472												622,472
UW Extension	415,483												415,483
Veterans Administration	231,173												231,173
Central Wisconsin Airport										3,220,195			3,220,195
Central Wisconsin Airport-Debt										493,363			493,363
Special Education											4,568,550		4,568,550
TOTALS	\$ 62,334,327	21,312,373	2,438,469	2,781,142	4,289,500	-	30,937,360	905,845	14,021,085	3,713,558	4,568,550	5,440,238	152,742,447

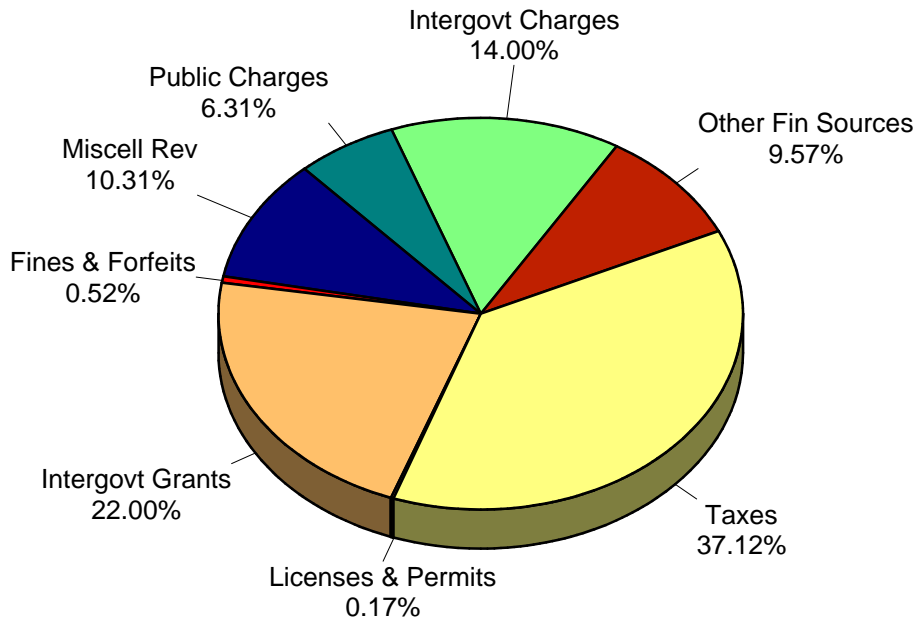
**MARATHON COUNTY
1999-2009
REVENUE BUDGET HISTORY BY CATEGORY**

Year	Taxes	Intergov't Grants & Aid	Licenses & permits	Fines & Forfeits & Penalties	Public Charges for Services	Intergov't Charges for services	Miscellaneous Revenue	Other Financing Sources	Total Adopted Budget
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
2009	59,455,077	30,586,850	291,660	831,400	10,446,408	23,320,961	17,908,600	9,901,491	152,742,447

MARATHON COUNTY

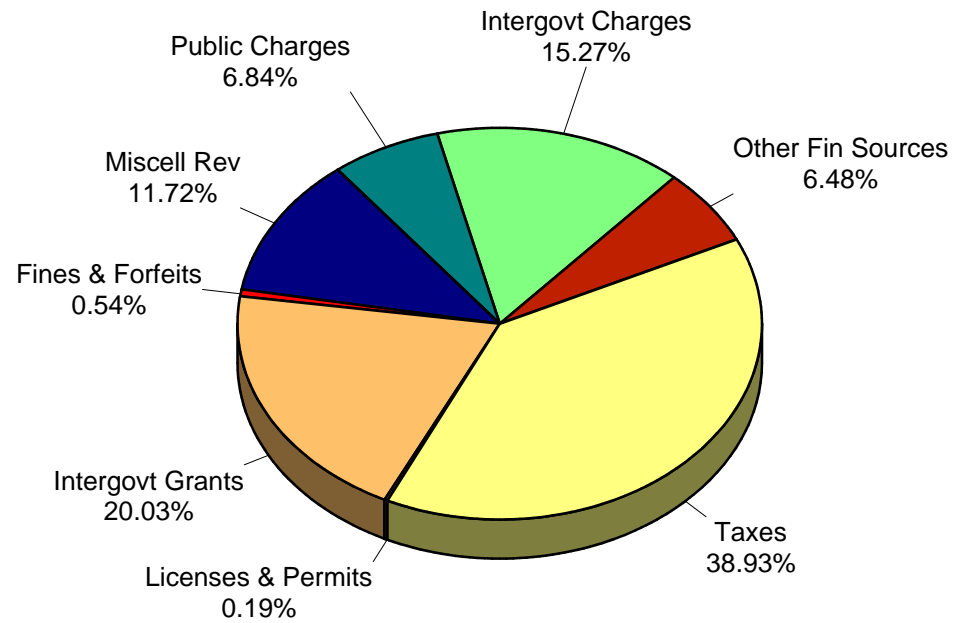
Revenue Budget by Category

ADOPTED 2008



\$158,261,105

ADOPTED 2009



\$152,742,447

**MARATHON COUNTY
2008-2009
REVENUE BUDGET BY CATEGORY IN CLASS**

2007 Actual	2008			Account Name	2009			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
Taxes									
\$ 46,088,703	48,093,638	48,093,638	49,164,344	Real & Personal Property	\$ 51,724,551	48,793,927	48,793,927	1.46%	\$ 700,289
10,929,246	10,266,133	10,266,133	10,165,500	Retail Sales & Use	7,883,150	10,283,150	10,283,150	0.17%	17,017
109,347	53,000	53,000	78,000	Other Taxes	48,000	48,000	48,000	-9.43%	(5,000)
989,796	330,000	330,000	550,000	Interest & Penalties on Taxes	330,000	330,000	330,000	0.00%	-
58,117,092	58,742,771	58,742,771	59,957,844	Taxes	59,985,701	59,455,077	59,455,077	1.21%	712,306
Intergovernmental Grants and Aids									
7,192,133	6,031,457	6,031,457	6,040,787	State Shared Taxes	5,892,191	5,981,035	5,981,035	-0.84%	(50,422)
2,886,751	1,701,608	2,261,529	2,019,117	Federal Grants	2,010,758	2,010,758	2,010,758	18.17%	309,150
25,411,950	24,586,033	25,052,878	25,448,289	State Grants	19,952,881	19,873,196	19,873,196	-19.17%	(4,712,837)
2,111,959	2,499,007	2,609,214	2,609,214	Grant from Other Local Govern	2,726,267	2,721,861	2,721,861	8.92%	222,854
37,602,793	34,818,105	35,955,078	36,117,407	Intergovernmental Grants and Aids	30,582,097	30,586,850	30,586,850	-12.15%	(4,231,255)
Licenses and Permits									
26,832	28,660	28,660	28,660	Licenses	28,660	48,660	48,660	69.78%	20,000
250,312	239,000	239,000	241,000	Permits	240,000	243,000	243,000	1.67%	4,000
277,144	267,660	267,660	269,660	Licenses and Permits	268,660	291,660	291,660	8.97%	24,000
Fines Forfeits & Penalties									
751,188	824,000	824,000	814,800	Law & Ordinance Violations	831,400	831,400	831,400	0.90%	7,400
751,188	824,000	824,000	814,800	Fines Forfeits & Penalties	831,400	831,400	831,400	0.90%	7,400
Public Charges for Services									
1,511,429	1,484,065	1,484,065	1,622,434	General Government	1,494,715	1,535,705	1,535,705	3.48%	51,640
1,429,765	1,196,834	1,215,483	1,129,819	Public Safety	1,135,884	1,135,884	1,135,884	-5.09%	(60,950)
3,022,502	2,727,560	2,724,560	3,424,560	Other Transportation	2,743,950	2,743,950	2,743,950	0.60%	16,390
2,593,070	2,607,069	2,741,420	2,847,620	Health	3,147,006	3,147,006	3,147,006	20.71%	539,937
939,411	791,972	791,972	745,702	Social Services	613,000	615,000	615,000	-22.35%	(176,972)
168,614	81,500	81,500	100,000	Culture	83,500	83,500	83,500	2.45%	2,000
164,747	176,534	176,534	170,500	Recreation	183,563	183,563	183,563	3.98%	7,029
452,449	515,650	515,650	482,352	Public Areas	543,950	543,950	543,950	5.49%	28,300
29,577	22,595	28,095	28,095	Education	25,095	30,595	30,595	35.41%	8,000
947,359	383,255	490,755	618,125	Conservation	424,255	427,255	427,255	11.48%	44,000
-	-	-	-	Economic Environment	-	-	-	0.00%	-
11,258,923	9,987,034	10,250,034	11,169,207	Public Charges for Services	10,394,918	10,446,408	10,446,408	4.60%	459,374

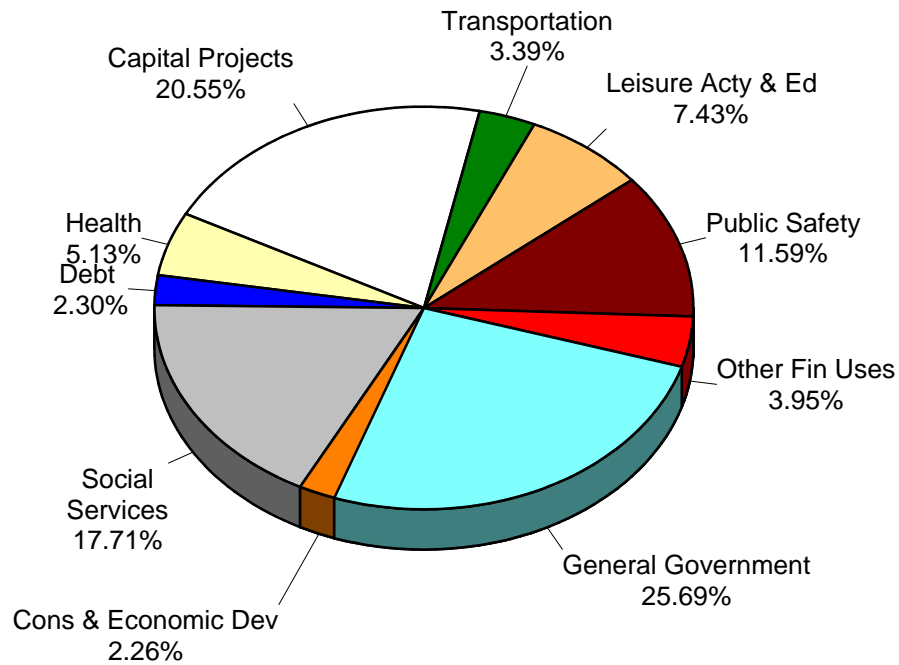
2007 Actual	2008			Account Name	2009			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
Intergov't Charges For Services									
\$ 5,376,829	7,410,382	7,410,382	7,392,382	State and Federal	\$ 7,685,398	7,685,398	7,685,398	3.71%	\$ 275,016
1,487,393	10,852,298	10,888,043	11,149,058	Outside Districts	11,312,740	11,323,428	11,323,428	4.34%	471,130
2,733,434	2,841,826	2,975,234	2,975,234	Schools & Special Districts	3,045,000	3,045,000	3,045,000	7.15%	203,174
823,967	1,051,375	1,051,375	1,161,476	Local Departments	1,267,135	1,267,135	1,267,135	20.52%	215,760
10,421,623	22,155,881	22,325,034	22,678,150	Intergov't Charges For Services	23,310,273	23,320,961	23,320,961	5.26%	1,165,080
Miscellaneous Revenue									
7,461,330	2,223,796	2,166,160	3,830,754	Interest & Dividends	2,538,958	2,463,958	2,497,489	12.31%	273,693
401,547	657,752	660,752	625,076	Rent	634,155	634,155	634,155	-3.59%	(23,597)
264,186	151,000	151,000	257,911	Property Sales & Loss Comp	174,500	174,500	174,500	15.56%	23,500
11,592,484	13,285,955	13,342,647	11,401,839	Other Miscellaneous Revenue	14,420,056	14,595,228	14,602,456	9.91%	1,316,501
169,027	-	-	-	Non-Operating Revenue	-	-	-	0.00%	-
19,888,574	16,318,503	16,320,559	16,115,580	Miscellaneous Revenue	17,767,669	17,867,841	17,908,600	9.74%	1,590,097
Other Financing Sources									
4,104,055	14,884	14,884	14,608	Gen Obligation Long-Term Debt	14,884	14,884	14,884	0.00%	-
13,446,739	6,256,345	9,085,390	9,481,206	Transfers From Other Funds	3,478,810	3,475,873	3,617,342	-42.18%	(2,639,003)
-	8,875,922	23,248,169	22,636,285	Transfers From Fund Balances	6,272,202	6,269,265	6,269,265	-29.37%	(2,606,657)
17,550,794	15,147,151	32,348,443	32,132,099	Other Financing Sources	9,765,896	9,760,022	9,901,491	-34.63%	(5,245,660)
\$ 155,868,131	158,261,105	177,033,579	179,254,747	GRAND TOTAL	\$ 152,906,614	152,560,219	152,742,447	-3.49%	\$ (5,518,658)

**MARATHON COUNTY
1999-2009
EXPENSE BUDGET HISTORY BY ACTIVITY**

Fund	General Government	Public Safety	Transportation	Health	Social Services	Leisure Activities & Education	Conservation & Economic Development	Debt Service	Capital Outlay	Other Financing Uses	Total Adopted Budget
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
2009	42,581,096	18,628,417	33,727,510	8,908,442	23,739,072	12,357,578	3,472,908	2,931,832	2,778,250	3,617,342	152,742,447

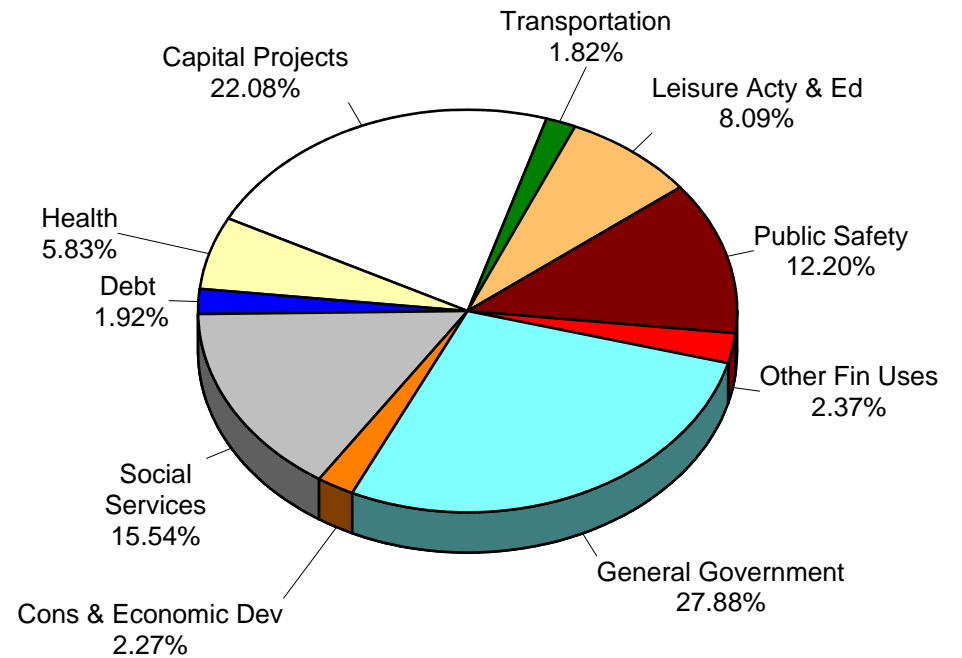
MARATHON COUNTY Expense Budget by Activity

ADOPTED 2008



\$158,261,105

ADOPTED 2009



\$152,742,447

MARATHON COUNTY
2008-2009
EXPENSE BUDGET BY AGENCY WITHIN ACTIVITY

2007 Actual	2008			Account Name	2009			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
General Government									
\$ 353,575	374,112	374,112	377,200	Legislative	\$ 382,984	381,594	381,594	2.00%	\$ 7,482
3,177,374	3,062,800	3,062,800	3,109,965	Judicial	3,191,531	3,201,041	3,201,041	4.51%	138,241
451,055	793,420	616,273	619,173	Executive	591,395	591,395	591,395	-25.46%	(202,025)
1,124,292	2,317,554	1,978,420	1,922,643	General Administration	2,273,435	2,321,852	2,471,852	6.66%	154,298
26,420,071	26,162,281	26,167,281	26,280,926	Financial Administration	27,563,707	27,827,646	27,860,874	6.49%	1,698,593
1,328,393	1,528,394	1,598,189	1,598,189	Legal	1,560,297	1,566,733	1,566,733	2.51%	38,339
616,110	758,716	758,716	758,716	Property Records and Control	776,446	765,711	765,711	0.92%	6,995
3,146,193	3,365,456	3,457,867	3,502,014	Conservation Planning Zoning	3,354,999	3,343,067	3,343,067	-0.67%	(22,389)
1,787,529	2,293,523	2,293,523	2,302,205	Other General Government	2,398,829	2,398,829	2,398,829	4.59%	105,306
38,404,592	40,656,256	40,307,181	40,471,031	General Government	42,093,623	42,397,868	42,581,096	4.73%	1,924,840
Public Safety									
9,866,379	11,040,308	11,176,003	11,156,613	Sheriff	11,440,599	10,961,205	10,961,205	-0.72%	(79,103)
320,167	229,476	945,220	897,820	Emergency Ser & Disaster Ctrl	237,721	237,721	237,721	3.59%	8,245
5,255,055	5,451,549	5,872,002	5,871,748	Corrections - Adult	5,781,974	5,809,336	5,809,336	6.56%	357,787
1,027,306	1,096,492	1,098,129	1,085,242	Corrections - Juvenile - Sheriff	1,109,653	1,109,653	1,109,653	1.20%	13,161
489,108	522,231	522,231	510,751	Shelter Home - Sheriff	510,502	510,502	510,502	-2.25%	(11,729)
16,958,015	18,340,056	19,613,585	19,522,174	Public Safety	19,080,449	18,628,417	18,628,417	1.57%	288,361
Transportation									
15,720,231	29,734,462	31,942,515	33,322,925	Highway	33,481,417	30,877,360	30,937,360	4.05%	1,202,898
4,201,129	2,782,275	2,782,275	2,782,275	Central Wisconsin Airport	2,790,150	2,790,150	2,790,150	0.28%	7,875
19,921,360	32,516,737	34,724,790	36,105,200	Transportation	36,271,567	33,667,510	33,727,510	3.72%	1,210,773
Health									
4,300,305	4,448,581	5,607,004	5,556,199	General Health	4,684,642	4,684,642	4,684,642	5.31%	236,061
2,773,166	3,671,800	3,671,800	2,577,800	Sanitation	4,223,800	4,223,800	4,223,800	15.03%	552,000
7,073,471	8,120,381	9,278,804	8,133,999	Health	8,908,442	8,908,442	8,908,442	9.70%	788,061

2007 Actual	2008			Account Name	2009			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
Social Services									
\$ 21,827,345	22,317,852	22,461,681	23,005,795	Provided Serv/Admin-Soc Ser	\$ 17,609,281	17,672,294	17,672,294	-20.82%	\$ (4,645,558)
208,798	224,116	235,507	224,366	Veterans	231,423	231,173	231,173	3.15%	7,057
5,509,396	5,488,416	5,770,144	5,770,144	Older Americans	5,835,605	5,835,605	5,835,605	6.33%	347,189
27,545,539	28,030,384	28,467,332	29,000,305	Social Services	23,676,309	23,739,072	23,739,072	-15.31%	(4,291,312)
Leisure Activities & Education									
3,463,347	3,622,038	3,745,812	3,620,882	Library	3,694,420	3,694,420	3,711,420	2.47%	89,382
3,118,167	3,619,234	3,922,131	3,754,485	Public Areas	3,647,770	3,662,125	3,662,125	1.19%	42,891
415,513	398,994	436,102	411,077	University Extension Program	410,780	415,483	415,483	4.13%	16,489
3,957,128	4,120,890	4,145,684	4,145,684	Special Education	4,568,550	4,568,550	4,568,550	10.86%	447,660
10,954,155	11,761,156	12,249,729	11,932,128	Leisure Activities & Education	12,321,520	12,340,578	12,357,578	5.07%	596,422
Conservation & Economic Development									
704,196	281,884	270,105	17,598	Forest Resources	307,462	307,462	307,462	9.07%	25,578
639,820	927,880	1,133,625	1,097,558	Agricultural Resources	930,250	944,548	944,548	1.80%	16,668
123,281	-	-	-	Economic Development	-	-	-	0.00%	-
2,017,168	2,374,812	2,440,588	2,440,588	Employment & Training	2,358,631	2,220,898	2,220,898	-6.48%	(153,914)
3,484,465	3,584,576	3,844,318	3,555,744	Conservation & Ec Develop	3,596,343	3,472,908	3,472,908	-3.12%	(111,668)
Debt Service									
3,910,261	3,634,914	3,692,343	3,679,914	Debt Redemption	593,363	2,931,832	2,931,832	-19.34%	(703,082)
3,910,261	3,634,914	3,692,343	3,679,914	Debt Service	593,363	2,931,832	2,931,832	-19.34%	(703,082)
Capital Projects									
7,783,946	5,360,300	15,770,107	15,775,107	Capital Projects	2,886,188	2,997,719	2,778,250	-48.17%	(2,582,050)
7,783,946	5,360,300	15,770,107	15,775,107	Capital Projects	2,886,188	2,997,719	2,778,250	-48.17%	(2,582,050)
Other Financing Uses									
13,446,739	6,256,345	9,085,390	9,433,868	Transfers to Other Funds	3,478,810	3,475,873	3,617,342	-42.18%	(2,639,003)
13,446,739	6,256,345	9,085,390	9,433,868	Other Financing Uses	3,478,810	3,475,873	3,617,342	-42.18%	(2,639,003)
\$ 149,482,543	158,261,105	177,033,579	177,609,470	Grand Total	\$ 152,906,614	152,560,219	152,742,447	-3.49%	\$ (5,518,658)

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

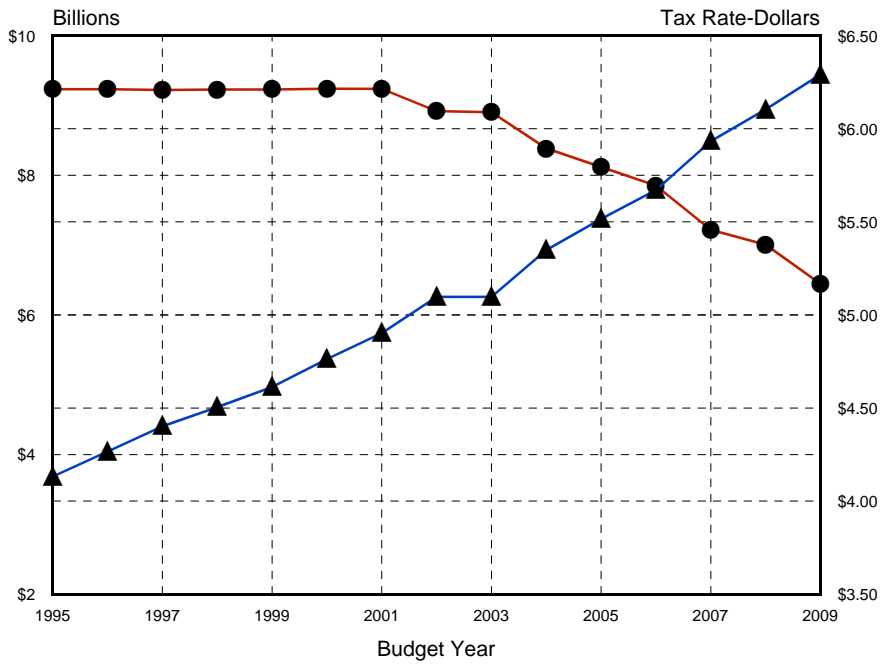
Levy Year	Settle-ment Year	Total Equalized Value (A)	Percent Change	Value of Tax Increment District (TID)	Total Equalized Value Minus TIDS (B)	Percent Change	Total Tax Levy	Percent Change	Tax Rates	Percent Change
1994	1995	3,759,816,500	8.19%	74,750,860	3,685,065,640	8.05%	22,893,158	8.98%	6.2124	0.86%
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%
2008	2009	10,081,570,300	6.18%	637,361,800	9,444,208,500	5.60%	48,793,927	1.46%	5.1665	-3.92%

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.

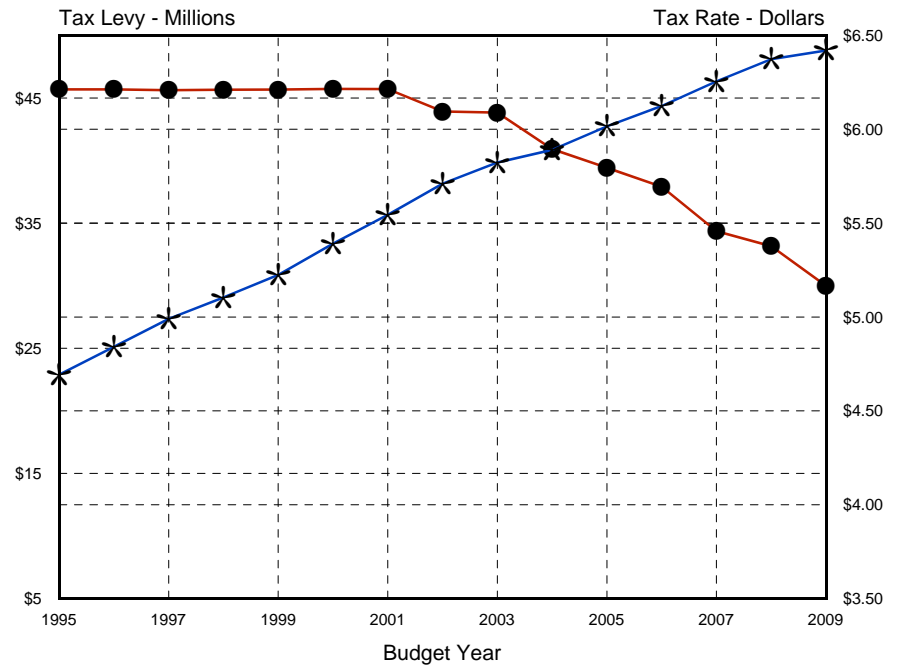
MARATHON COUNTY

Equalized Value & Tax Rates



▲ Equalized V alue ● Tax Rate

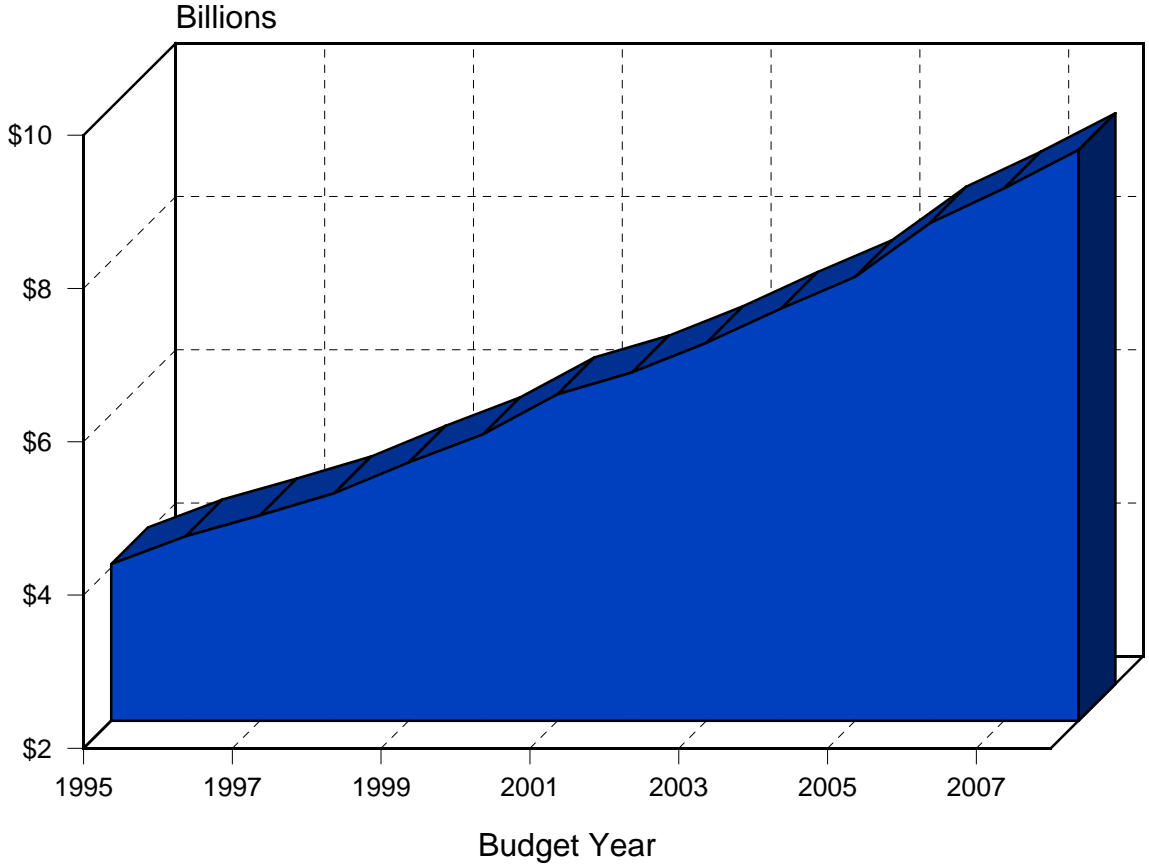
Tax Levy & Rates



* Tax Levy ● Tax Rate

MARATHON COUNTY Equalized Value

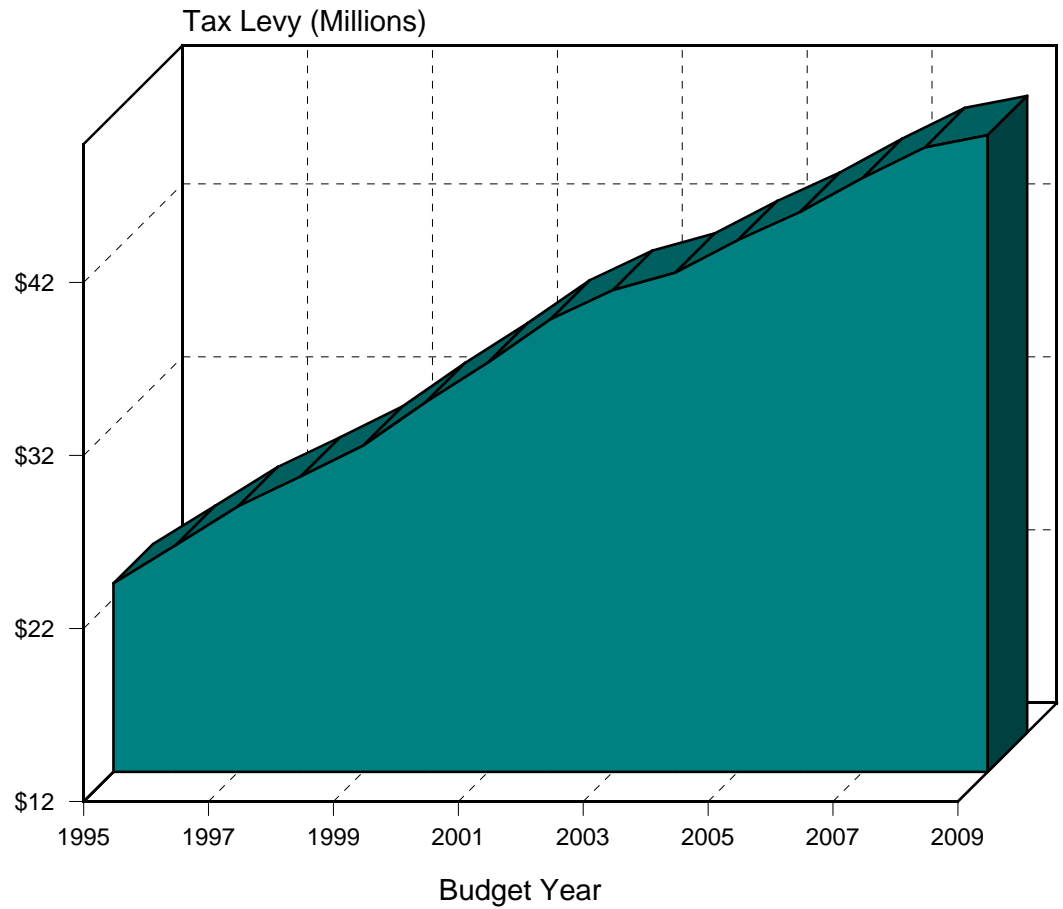
Levy Year	Equalized Value
1995	4,042,110,840
1996	4,405,379,440
1997	4,680,426,940
1998	4,967,829,640
1999	5,368,291,040
2000	5,738,954,640
2001	6,259,667,840
2002	6,544,609,540
2003	6,930,455,450
2004	7,373,747,250
2005	7,790,289,650
2006	8,488,768,750
2007	8,943,537,550
2008	9,444,208,500



MARATHON COUNTY

Tax Levy

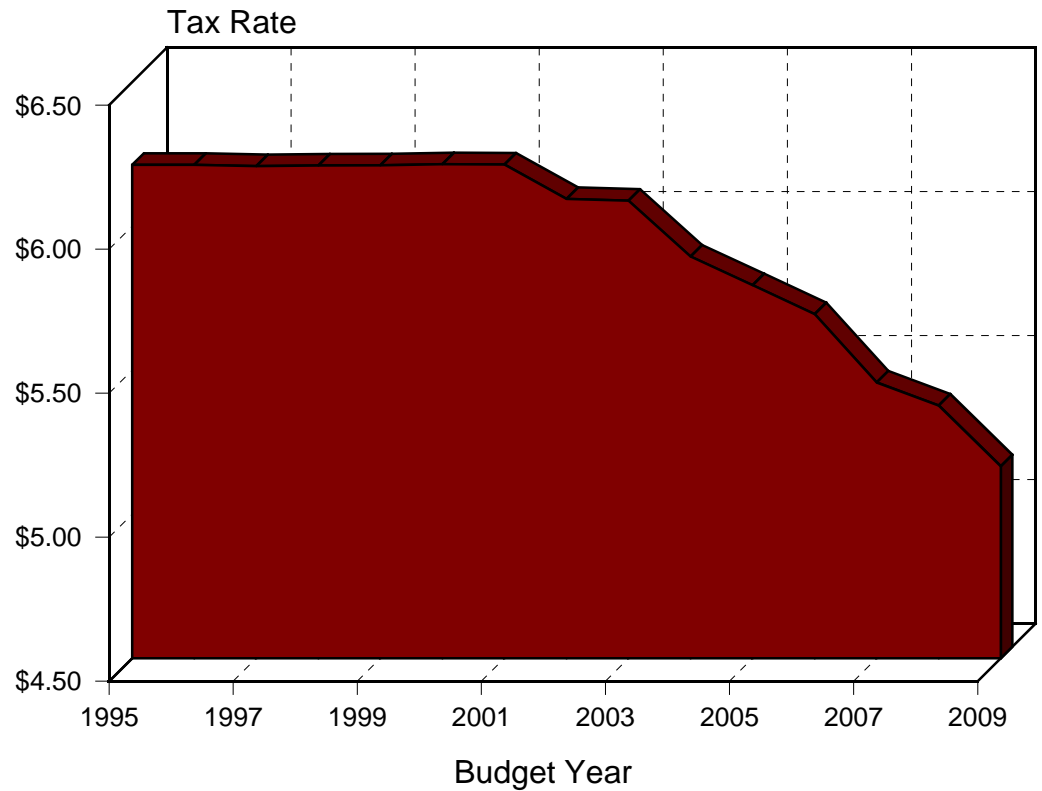
Budget Year	Tax Levy
1995	22,893,158
1996	25,111,275
1997	27,349,954
1998	29,068,916
1999	30,856,382
2000	33,363,392
2001	35,660,957
2002	38,149,579
2003	39,846,548
2004	40,850,300
2005	42,730,820
2006	44,360,284
2007	46,326,948
2008	48,093,638
2009	48,793,927



MARATHON COUNTY

Tax Rates

Budget Year	Tax Rate
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
2009	5.1665



**MARATHON COUNTY
COLLECTED 2008-2009
MUNICIPALITIES TAX RATE AND LEVY COMPARISON**

Municipality	2007 Equalized Value	2007 Tax Levy to be Collected in 2008	Tax Rate	2008 Equalized Value	2008 Tax Levy to be Collected in 2009	Tax Rate	Levy Dollar Increase (Decrease)	Levy Percent Increase (Decrease)	Equalized Value Dollar Increase	Equalized Value Percent Increase
TOWN										
Bergen	67,689,200	365,404	5.3983	66,576,700	345,337	5.1871	(20,067)	-5.49%	(1,112,500)	-1.64%
Berlin	73,744,700	398,093	5.3983	74,228,200	385,026	5.1871	(13,067)	-3.28%	483,500	0.66%
Bern	33,319,500	179,867	5.3983	33,533,200	173,939	5.1871	(5,928)	-3.30%	213,700	0.64%
Bevent	86,789,400	468,512	5.3983	93,214,000	483,506	5.1871	14,994	3.20%	6,424,600	7.40%
Brighton	38,613,000	208,443	5.3983	40,117,500	208,092	5.1871	(351)	-0.17%	1,504,500	3.90%
Cassel	66,163,700	357,169	5.3983	68,947,800	357,636	5.1871	467	0.13%	2,784,100	4.21%
Cleveland	94,842,600	511,985	5.3983	105,561,600	547,554	5.1871	35,569	6.95%	10,719,000	11.30%
Day	69,370,300	374,479	5.3983	74,267,000	385,227	5.1871	10,748	2.87%	4,896,700	7.06%
Easton	75,559,500	407,890	5.3983	79,614,400	412,964	5.1871	5,074	1.24%	4,054,900	5.37%
Eau Pleine	56,151,100	303,118	5.3983	58,567,800	303,794	5.1871	676	0.22%	2,416,700	4.30%
Elderon	52,651,600	284,227	5.3983	54,377,000	282,057	5.1871	(2,170)	-0.76%	1,725,400	3.28%
Emmet	68,406,500	369,276	5.3983	69,598,900	361,013	5.1871	(8,263)	-2.24%	1,192,400	1.74%
Frankfort	43,364,000	234,090	5.3983	44,892,500	232,860	5.1871	(1,230)	-0.53%	1,528,500	3.52%
Franzen	42,005,300	226,756	5.3983	44,828,700	232,529	5.1871	5,773	2.55%	2,823,400	6.72%
Green Valley	59,116,200	319,125	5.3983	59,961,600	311,024	5.1871	(8,101)	-2.54%	845,400	1.43%
Guenther	30,766,200	166,084	5.3983	31,982,700	165,896	5.1871	(188)	-0.11%	1,216,500	3.95%
Halsey	37,683,000	203,423	5.3983	38,772,300	201,114	5.1871	(2,309)	-1.14%	1,089,300	2.89%
Hamburg	60,157,900	324,748	5.3983	60,733,300	315,027	5.1871	(9,721)	-2.99%	575,400	0.96%
Harrison	28,492,400	153,809	5.3983	28,862,200	149,710	5.1871	(4,099)	-2.66%	369,800	1.30%
Hewitt	51,770,800	279,472	5.3983	52,369,200	271,642	5.1871	(7,830)	-2.80%	598,400	1.16%
Holton	45,958,300	248,095	5.3983	47,134,300	244,488	5.1871	(3,607)	-1.45%	1,176,000	2.56%
Hull	44,841,400	242,066	5.3983	45,671,100	236,899	5.1871	(5,167)	-2.13%	829,700	1.85%
Johnson	46,903,600	253,198	5.3983	47,933,300	248,633	5.1871	(4,565)	-1.80%	1,029,700	2.20%
Knowlton	207,302,900	1,119,075	5.3983	223,675,600	1,160,218	5.1871	41,143	3.68%	16,372,700	7.90%
Maine	190,797,900	1,029,977	5.3983	197,238,000	1,023,084	5.1871	(6,893)	-0.67%	6,440,100	3.38%
Marathon	91,774,600	495,423	5.3983	97,097,000	503,648	5.1871	8,225	1.66%	5,322,400	5.80%
McMillan ✓	172,460,300	854,772	4.9563	167,475,000	797,623	4.7626	(57,149)	-6.69%	(4,985,300)	-2.89%
Mosinee	158,966,800	858,144	5.3983	163,314,600	847,122	5.1871	(11,022)	-1.28%	4,347,800	2.74%
Norrie	71,509,700	386,028	5.3983	71,473,100	370,735	5.1871	(15,293)	-3.96%	(36,600)	-0.05%
Plover	46,908,200	253,223	5.3983	48,905,300	253,675	5.1871	452	0.18%	1,997,100	4.26%
Reid	93,923,300	507,022	5.3983	98,039,000	508,534	5.1871	1,512	0.30%	4,115,700	4.38%

Municipality	2007 Equalized Value	2007 Tax Levy to be Collected in 2008	Tax Rate	2008 Equalized Value	2008 Tax Levy to be Collected in 2009	Tax Rate	Levy Dollar Increase (Decrease)	Levy Percent Increase (Decrease)	Equalized Value Dollar Increase	Equalized Value Percent Increase
Rib Falls	82,706,300	446,470	5.3983	81,942,100	425,038	5.1871	(21,432)	-4.80%	(764,200)	-0.92%
Rib Mountain	701,127,500	3,784,869	5.3983	705,488,400	3,659,407	5.1871	(125,462)	-3.31%	4,360,900	0.62%
Rietbrock	49,429,500	266,833	5.3983	50,511,200	262,004	5.1871	(4,829)	-1.81%	1,081,700	2.19%
Ringle	134,099,700	723,905	5.3983	135,371,300	702,178	5.1871	(21,727)	-3.00%	1,271,600	0.95%
Spencer	93,479,300	504,626	5.3983	97,881,400	507,716	5.1871	3,090	0.61%	4,402,100	4.71%
Stettin	222,476,000	1,200,983	5.3983	236,227,300	1,225,324	5.1871	24,341	2.03%	13,751,300	6.18%
Texas	122,137,400	659,330	5.3983	120,855,000	626,882	5.1871	(32,448)	-4.92%	(1,282,400)	-1.05%
Wausau	155,364,000	838,695	5.3983	155,514,300	806,661	5.1871	(32,034)	-3.82%	150,300	0.10%
Weston	50,046,500	270,164	5.3983	51,384,300	266,533	5.1871	(3,631)	-1.34%	1,337,800	2.67%
Wien	49,831,200	269,002	5.3983	51,749,800	268,429	5.1871	(573)	-0.21%	1,918,600	3.85%
TOWN TOTAL	3,968,701,300	21,347,870	5.3791	4,075,888,000	21,070,778	5.1696	(277,092)	-1.30%	107,186,700	2.70%
VILLAGE										
Athens	47,672,500	257,349	5.3983	47,528,400	246,532	5.1871	(10,817)	-4.20%	(144,100)	-0.30%
Birnamwood*	693,900	3,723	5.3655	718,700	3,701	5.1499	(22)	-0.59%	24,800	3.57%
Brokaw	23,099,800	124,699	5.3983	23,701,900	122,943	5.1871	(1,756)	-1.41%	602,100	2.61%
Dorchester*	112,900	606	5.3655	124,400	641	5.1499	35	5.78%	11,500	10.19%
Edgar	63,075,600	340,499	5.3983	66,487,300	344,873	5.1871	4,374	1.28%	3,411,700	5.41%
Elderon*	6,981,600	37,460	5.3655	7,113,900	36,636	5.1499	(824)	-2.20%	132,300	1.89%
Fenwood	5,848,100	31,570	5.3983	5,890,100	30,552	5.1871	(1,018)	-3.22%	42,000	0.72%
Hatley	28,974,600	156,412	5.3983	30,514,300	158,279	5.1871	1,867	1.19%	1,539,700	5.31%
Kronenwetter	452,356,600	2,441,939	5.3983	466,587,300	2,420,214	5.1871	(21,725)	-0.89%	14,230,700	3.15%
Marathon	101,102,200	545,776	5.3983	107,524,500	557,736	5.1871	11,960	2.19%	6,422,300	6.35%
Rothschild*	362,780,800	1,946,509	5.3655	367,198,800	1,891,021	5.1499	(55,488)	-2.85%	4,418,000	1.22%
Spencer*	85,161,700	456,937	5.3655	84,493,700	435,130	5.1499	(21,807)	-4.77%	(668,000)	-0.78%
Stratford	70,953,800	383,027	5.3983	73,455,000	381,015	5.1871	(2,012)	-0.53%	2,501,200	3.53%
Unity*	8,157,500	43,769	5.3655	8,736,500	44,992	5.1499	1,223	2.79%	579,000	7.10%
Weston*	789,413,500	4,235,616	5.3655	843,351,100	4,343,139	5.1499	107,523	2.54%	53,937,600	6.83%
VILLAGE TOTAL	2,046,385,100	11,005,891	5.3782	2,133,425,900	11,017,404	5.1642	11,513	0.10%	87,040,800	4.25%
CITY										
Abbotsford*√	41,442,100	204,044	4.9236	55,143,000	260,575	4.7254	56,531	27.71%	13,700,900	33.06%
Colby*√	12,160,700	59,874	4.9236	12,482,000	58,983	4.7254	(891)	-1.49%	321,300	2.64%
Marshfield√	97,802,900	484,744	4.9563	100,411,900	478,226	4.7626	(6,518)	-1.34%	2,609,000	2.67%
Mosinee	283,975,100	1,532,972	5.3983	295,706,200	1,533,844	5.1871	872	0.06%	11,731,100	4.13%
Schofield	180,650,200	975,197	5.3983	188,538,800	977,961	5.1871	2,764	0.28%	7,888,600	4.37%
Wausau	2,312,420,150	12,483,046	5.3983	2,582,612,700	13,396,156	5.1871	913,110	7.31%	270,192,550	11.68%
CITY TOTAL	2,928,451,150	15,739,877	5.3748	3,234,894,600	16,705,745	5.1642	965,868	6.14%	306,443,450	10.46%
COUNTY TOTAL	8,943,537,550	48,093,638	5.3775	9,444,208,500	48,793,927	5.1665	700,289	1.46%	500,670,950	5.60%

*No Bridge Aid

√ No Library Tax

**MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2005 - 2009**

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Administrator/Justice System Alternatives (B 14-18, B20)									
2009	1,524,305	14,774	0.98%	97,089	(6,713)	-6.47%	1,427,216	21,487	1.53%
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%
Aging & Disability Resource Center (F 9-15)									
2009	395,367	4,070	1.04%	0	0	0.00%	395,367	4,070	1.04%
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%
Building Maintenance (B 73-76)									
2009	2,398,829	105,306	4.59%	37,730	353	0.94%	2,361,099	104,953	4.65%
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%
Capital Improvements (J 2-11)									
2009	2,838,250	(2,522,050)	-47.05%	2,694,719	(2,347,081)	-46.55%	143,531	(174,969)	-54.94%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Clerk of Circuit Courts (B 5-8)									
2009	2,988,903	117,071	4.08%	1,870,400	(1,400)	-0.07%	1,118,503	118,471	11.85%
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%
Conservation, Planning & Zoning (B 65-72, H6)									
2009	4,287,615	(5,721)	-0.13%	3,081,634	(24,555)	-0.79%	1,205,981	18,834	1.59%
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%
Contingency (B 19)									
2009	850,000	150,000	21.43%	0	0	0.00%	850,000	150,000	21.43%
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%
Corporation Counsel (B 48-53)									
2009	558,546	6,302	1.14%	237,196	0	0.00%	321,350	6,302	2.00%
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%
County Board of Supervisors (B 2-4)									
2009	381,594	7,482	2.00%	0	0	0.00%	381,594	7,482	2.00%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
County Clerk (B 21-26)									
2009	730,289	(15,817)	-2.12%	287,425	(24,500)	-7.85%	442,864	8,683	2.00%
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%
Debt Service (I 2)									
2009	2,438,469	(709,642)	-22.54%	100,000	50,000	100.00%	2,338,469	(759,642)	-24.52%
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%
District Attorney (B 54-59)									
2009	1,008,187	32,037	3.28%	265,274	17,470	7.05%	742,913	14,567	2.00%
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%
Employee Resources (B 27-31)									
2009	891,563	20,115	2.31%	116,800	4,925	4.40%	774,763	15,190	2.00%
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%
Employment & Training (H 7-12)									
2009	2,292,322	(218,723)	-8.71%	2,265,610	(218,723)	-8.80%	26,712	0	0.00%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Finance (B 32-37)									
2009	600,207	16,455	2.82%	86,600	25,000	40.58%	513,607	(8,545)	-1.64%
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%
Finance-General County Insurance (B 38)									
2009	427,672	26,297	6.55%	100,000	100,000	0.00%	327,672	(73,703)	-18.36%
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%
Health (E 2-6)									
2009	4,684,642	236,061	5.31%	2,117,887	185,734	9.61%	2,566,755	50,327	2.00%
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%
Highway (D 2-8)									
2009	30,937,360	1,202,898	4.05%	22,359,748	1,034,710	4.85%	8,577,612	168,188	2.00%
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%
Insurance (B 40-41)									
2009	14,926,930	1,113,490	8.06%	14,926,930	1,113,490	8.06%	0	0	0.00%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Library (G 2-5)									
2009	3,711,420	89,382	2.47%	179,616	3,464	1.97%	3,531,804	85,918	2.49%
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%
Medical Examiner (B 9-13)									
2009	212,138	21,170	11.09%	50,000	11,000	28.21%	162,138	10,170	6.69%
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%
Parks, Recreation & Forestry (G 6-10, H 2-5)									
2009	3,416,770	111,221	3.36%	1,589,167	61,096	4.00%	1,827,603	50,125	2.82%
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%
Register of Deeds (B 60-64)									
2009	765,711	6,995	0.92%	927,398	3,629	0.39%	(161,687)	3,366	2.04%
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%
Sheriff/Emergency Government (C 2-11)									
2009	11,198,926	(70,858)	-0.63%	646,790	(226,624)	-25.95%	10,552,136	155,766	1.50%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Sheriff-Adult Correction Facility (C 12)									
2009	5,062,926	327,488	6.92%	790,600	138,300	21.20%	4,272,326	189,188	4.63%
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%
Sheriff-Juvenile Detention Center (C 13-14)									
2009	1,109,653	13,161	1.20%	282,688	14,688	5.48%	826,965	(1,527)	-0.18%
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%
Sheriff-Shelter Home (C 15-16)									
2009	510,502	(11,729)	-2.25%	95,090	19,163	25.24%	415,412	(30,892)	-6.92%
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%
Snowmobile\Cross Country Ski Trail\ATV (G 13-14)									
2009	552,817	(42,752)	-7.18%	525,999	(43,277)	-7.60%	26,818	525	2.00%
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%
Social Services\Child Support (F 2-8)									
2009	17,672,294	(4,645,558)	-20.82%	9,969,701	(4,809,099)	-32.54%	7,702,593	163,541	2.17%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Solid Waste (E 7-9)									
2009	4,289,500	(600,349)	-12.28%	4,289,500	(600,349)	-12.28%	0	0	0.00%
2008	3,723,800	790,270	26.94%	3,723,800	790,270	26.94%	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%
Support Other Agencies (See pages A78 through A80) (B 39)									
2009	11,288,593	503,612	4.67%	20,000	20,000	0.00%	11,268,593	483,612	4.48%
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%
Transfers Between Funds (K 2)									
2009	2,798,673	(2,838,594)	-50.35%	2,798,673	(2,838,594)	-50.35%	0	0	0.00%
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%
Treasurer (B 42-47)									
2009	622,472	38,739	6.64%	17,338,215	131,583	0.76%	(16,715,743)	(92,844)	-0.56%
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%
UW-Extension (G 15-20)									
2009	415,483	16,489	4.13%	64,695	11,900	22.54%	350,788	4,589	1.33%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Veterans Administration (F 16-20)									
2009	231,173	7,057	3.15%	13,000	0	0.00%	218,173	7,057	3.34%
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%
Central Wisconsin Airport (D 9-12)									
2009	3,220,195	12,075	0.38%	3,220,195	12,075	0.38%	0	0	0.00%
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%
Central Wisconsin Airport Debt (I-3)									
2009	493,363	6,560	1.35%	493,363	6,560	1.35%	0	0	0.00%
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%
Special Education (G 21-27)									
2009	4,568,550	447,660	10.86%	4,568,550	447,660	10.86%	0	0	0.00%
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%
ADRC - CW (F 9-15)									
2009	5,440,238	343,119	100.00%	5,440,238	343,119	100.00%	0	0	0.00%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Totals									
2009	152,742,447	(5,518,658)	-3.49%	103,948,520	(6,218,947)	-5.64%	48,793,927	700,289	1.46%
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	33,380,734	27.77%	110,842,038	21,514,866	24.09%	42,730,820	11,865,868	38.44%

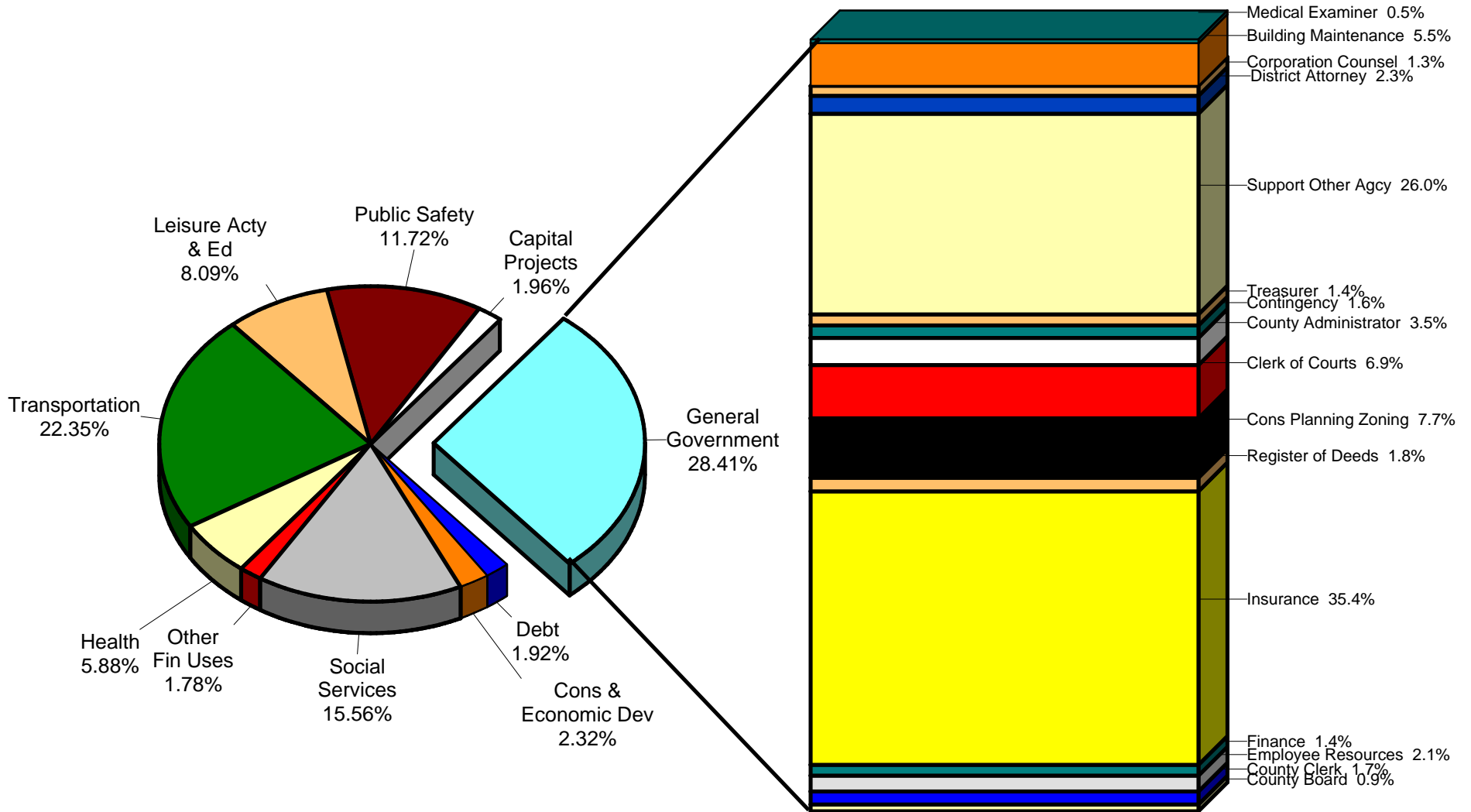
MARATHON COUNTY
FIVE YEAR SUPPORT FOR OTHER AGENCIES COMPARISON
2005 - 2009

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Badger State Games									
2009	0	0	0.00%	0	0	0.00%	0	0	0.00%
2008	0	(18,000)	-100.00%	0	0	0.00%	0	(18,000)	-100.00%
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%
Community Action									
2009	33,757	662	2.00%	0	0	0.00%	33,757	662	2.00%
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%
Dairyland State Academy									
2009	0	0	-100.00%	0	0	0.00%	0	0	-100.00%
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%
Economic Development									
2009	126,980	2,300	1.84%	0	0	0.00%	126,980	2,300	1.84%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Historical Society									
2009	49,376	968	2.00%	0	0	0.00%	49,376	968	2.00%
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%
Humane Society									
2009	68,705	2,001	3.00%	0	0	0.00%	68,705	2,001	3.00%
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%
Minority Affairs Office									
2009	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%
North Central Regional Planning									
2009	26,000	26,000	100.00%	0	0	0.00%	26,000	26,000	100.00%
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%
United Way									
2009	10,000	0	100.00%	0	0	0.00%	10,000	0	0.00%
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%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Woman's Community									
2009	48,574	20,560	73.39%	20,000	20,000	0.00%	28,574	560	2.00%
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%
City-County Data Center									
2009	1,357,528	31,119	2.35%	0	0	0.00%	1,357,528	31,119	2.35%
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	(6,003,923)	-83.17%	0	0	0.00%	1,214,988	(6,003,923)	-83.17%
Health Care Center									
2009	9,117,673	(29,998)	-0.33%	0	0	0.00%	9,117,673	(29,998)	-0.33%
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	8,514,778	0.00%	0	0	0.00%	8,514,778	8,514,778	0.00%
Health Care Center-Transition Payment									
2009	450,000	450,000	100.00%	0	0	0.00%	450,000	450,000	0.00%
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%
Totals									
2009	11,288,593	503,612	4.67%	20,000	20,000	0.00%	11,268,593	483,612	4.48%
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%

MARATHON COUNTY 2009 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

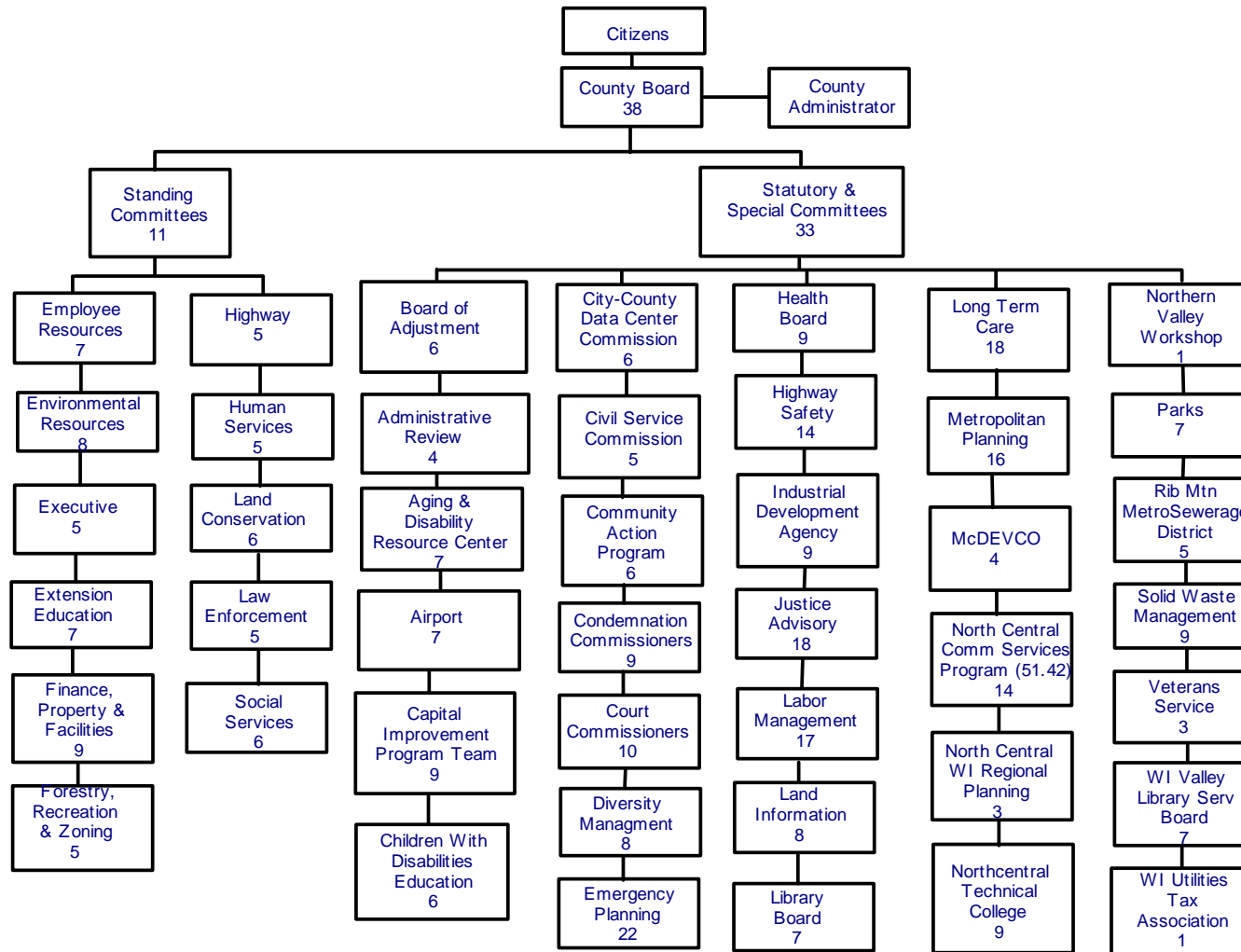
Examples of leadership measures, of success for the County Board are:

- 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

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 254,027	267,788	267,788	167,883	267,788	Personal Services	\$ 274,370	274,370	274,370
12,499	12,200	12,200	10,905	12,200	Contractual Services	11,250	11,250	11,250
87,048	94,124	94,124	38,808	97,212	Supplies & Expense	97,364	95,974	95,974
\$ 353,574	374,112	374,112	217,596	377,200	Total Expenditures	\$ 382,984	381,594	381,594
\$ 353,574	374,112	374,112	217,596	377,200	TAX LEVY	\$ 382,984	381,594	381,594

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.

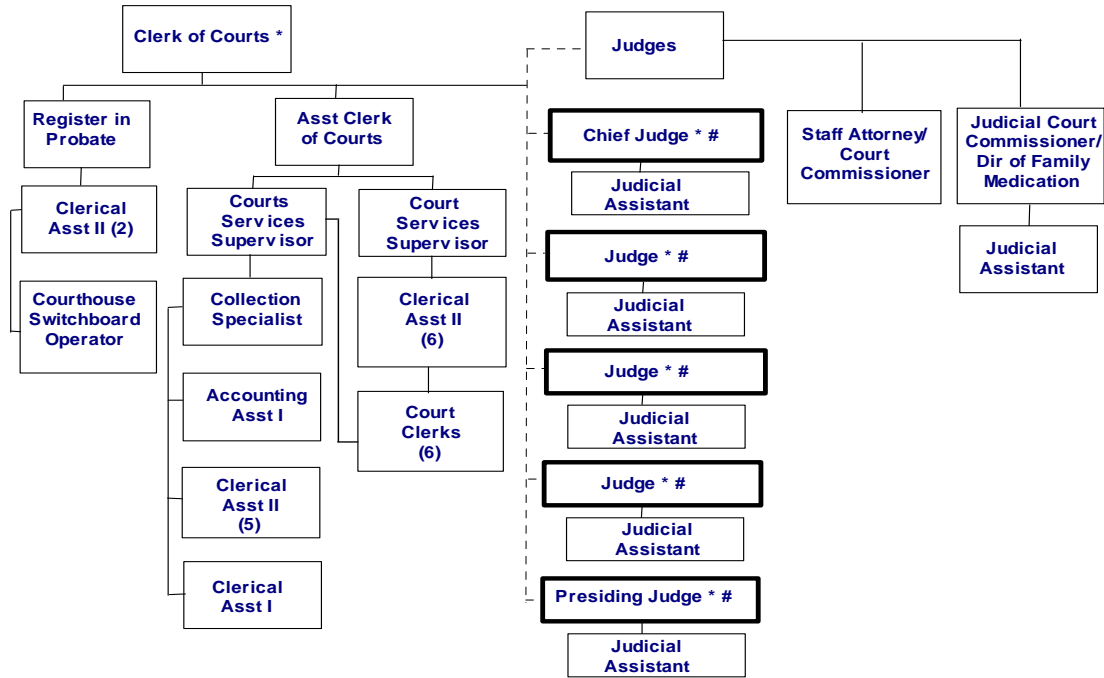
JUROR MANAGEMENT

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)	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Union (FTE)	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	29.00	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
Total	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00	40.00	40.00

CLERK OF CIRCUIT COURT

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

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 1,997,307	2,186,887	2,186,887	1,389,775	2,186,887	Personal Services	\$ 2,290,143	2,290,143	2,290,143
886,606	592,475	592,475	488,986	612,175	Contractual Services	601,425	602,450	602,450
90,156	87,970	87,970	46,646	95,185	Supplies & Expense	93,075	91,560	91,560
5,038	4,500	4,500	1,441	4,500	Fixed Charges	4,500	4,500	4,500
-	-	-	-	-	Grants Contributions & Other	250	250	250
\$ 2,979,107	2,871,832	2,871,832	1,926,848	2,898,747	Total Expenditures	\$ 2,989,393	2,988,903	2,988,903
\$ 431,738	431,000	431,000	213,073	431,000	Intergov't Grants & Other	\$ 431,000	431,000	431,000
557,602	648,800	648,800	371,265	638,800	Fines, Forfeits & Penalties	652,400	652,400	652,400
600,950	649,000	649,000	459,396	635,000	Public Charges for Services	624,000	634,000	634,000
99,172	143,000	143,000	113,168	143,000	Intergov't Charge for Service	143,000	143,000	143,000
-	-	-	-	-	Miscellaneous Revenue	-	10,000	10,000
\$ 1,689,462	1,871,800	1,871,800	1,156,902	1,847,800	Total Revenues	\$ 1,850,400	1,870,400	1,870,400
\$ 1,289,645	1,000,032	1,000,032	769,946	1,050,947	TAX LEVY	\$ 1,138,993	1,118,503	1,118,503

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/ Child Fatality Review Team

Contact Name: John Larson

Brief program description: Review all deaths of individuals birth to 18 yrs. to determine if deaths can be prevented and to decrease the number preventable childhood fatalities.

Mission: Decrease the number of preventable childhood deaths.

Program customer: Marathon County Community

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
<p>Staff</p> <p>Funding</p> <p>Equipment</p> <p>Facilities</p> <p>Community Partners: Law Enforcement District Attorney Hospitals/Pediatrician Health Dept. Dept. of Social Services Infant Death Center of WI. Safe Kids Coalition</p>	<p>Complete accurate death investigation. (Autopsy, Toxicology, Radiology. Scene investigation.)</p> <p>Produce reports.</p> <p>Determine cause and manner of death.</p> <p>The M.E. will chair and facilitate the Marathon Co. Child Fatality Review Team (CFRT)</p> <p>Review Deaths of individuals birth to 18 yrs.</p> <p>Determine if deaths are preventable.</p> <p>Determine what can be done to prevent deaths. (Public education, legislation etc.)</p>	<p>Number of childhood deaths.</p> <p>Number of preventable childhood deaths</p>	<p>CFRT members will cooperate and collaborate to identify preventable childhood deaths.</p>	<p>Provide public education for childhood safety.</p> <p>Develop, promote, and support legislation to increase childhood safety.</p>	<p>Decrease the number of preventable childhood deaths in Marathon County</p> <p><u>Ultimate Outcome</u></p> <p>A safe and healthy community.</p>

Outcome Measurement Report Medical Examiner/2008

Program Information: Marathon County Child Fatality Review Team reviews all deaths of children from birth to 18 yrs. to determine if deaths may have been preventable. The CFRT will develop, promote and support public education, policy change and legislation for childhood safety in order to reduce childhood fatalities.

Program Outcome: Reduce preventable childhood deaths.

Expected indicators: Number of childhood deaths. Number of childhood deaths determined to be preventable.

Outcomes achieved: In calendar year 2007 there were a total of 10 childhood fatalities. Of the 10, 8 were determined to be preventable (80%). As of July 30, 2008 there have been a total of 5 childhood fatalities. Of the 5 deaths 3 have been determined to have been preventable (60%). Overall there have been 5 fewer preventable childhood deaths to this time in 2008.

What will you do with the outcome information and will you make any changes to the program? The CFRT has applied for a one time grant for \$5000. We plan to use this for greater public education of childhood safety in the hope we can continue to reduce preventable childhood fatalities.

What did you learn about your program based on this outcome? The incidence of childhood deaths resulting from preventable measures has decreased following an assertive public education effort to promote safe sleep environments for infants. There is really no way of knowing how many deaths were actually prevented, however there have been no deaths due to unsafe sleep environment this year (7/30/08).

MEDICAL EXAMINER'S OFFICE

Medical Examiner

Number of Positions (FTE)	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Non-Union (FTE)	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Elected	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

MEDICAL EXAMINER'S OFFICE

Fund: 100 General Fund
 Org1: 110 Medical Examiner

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 127,623	136,992	136,992	83,988	136,992	Personal Services	\$ 145,177	145,177	145,177
60,131	42,000	42,000	43,309	62,500	Contractual Services	44,550	54,550	54,550
7,613	11,250	11,250	2,813	11,000	Supplies and Expenses	10,700	10,700	10,700
542	726	726	726	726	Fixed Charges	711	711	711
2,359	-	-	-	-	Grants, Contributions & Other	-	-	-
-	-	-	-	-	Capital Outlay	1,000	1,000	1,000
\$ 198,268	190,968	190,968	130,836	211,218	Total Expenditures	\$ 202,138	212,138	212,138
\$ 38,080	39,000	39,000	30,100	40,000	Public Charges for Service	\$ 40,000	50,000	50,000
-	-	-	-	-	Miscellaneous Revenue	-	-	-
-	-	-	-	-	Other Financing Sources	-	-	-
\$ 38,080	39,000	39,000	30,100	40,000	Total Revenues	\$ 40,000	50,000	50,000
\$ 160,188	151,968	151,968	100,736	171,218	TAX LEVY	\$ 162,138	162,138	162,138

COUNTY ADMINISTRATION

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

County Administration 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.)

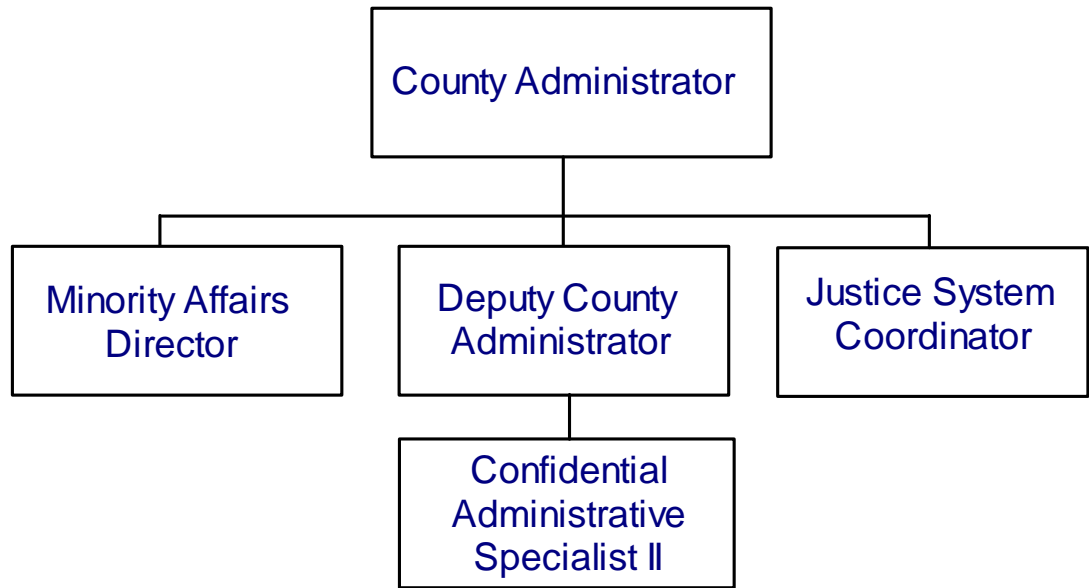
What did you learn about your program based on this outcome?

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 ADMINISTRATION



Number of Positions (FTE)	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Union (FTE)	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Non-Union (FTE)	2.00	2.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00
Total	2.00	2.00	3.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00

COUNTY ADMINISTRATOR

Fund: 100 General Fund
 Org1: 115 County Administrator

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 423,069	414,106	414,106	281,313	414,106	Personal Services	\$ 392,742	392,742	392,742
7,711	357,030	129,883	72,165	130,903	Contractual Services	126,943	126,943	126,943
17,735	20,244	20,244	10,120	21,944	Supplies and Expense	20,210	20,210	20,210
540	540	540	720	720	Fixed Charges	-	-	-
2,000	1,500	51,500	51,250	51,500	Grant Contribution Other	51,500	51,500	51,500
49,395	-	186,500	186,500	186,500	Other Financing Uses	186,500	186,500	186,500
\$ 500,450	793,420	802,773	602,068	805,673	Total Expenditures	\$ 777,895	777,895	777,895
\$ 39,000	42,000	42,000	42,000	42,000	Intergov't Charges for Serv	\$ 42,255	42,255	42,255
3,905	1,750	1,750	3,043	3,750	Miscellaneous Revenue	1,750	1,750	1,750
-	-	9,353	-	9,353	Other Financing Sources	-	-	-
\$ 42,905	43,750	53,103	45,043	55,103	Total Revenues	\$ 44,005	44,005	44,005
\$ 457,545	749,670	749,670	557,025	750,570	TAX LEVY	\$ 733,890	733,890	733,890

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

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 15,000	50,000	50,000	-	50,000	Grant Contribution Other	\$ 50,000	50,000	50,000
-	650,000	300,000	-	300,000	Other Financing Uses	650,000	650,000	800,000
\$ 15,000	700,000	350,000	-	350,000	Total Expenditures	\$ 700,000	700,000	850,000
\$ 15,000	700,000	350,000	-	350,000	TAX LEVY	\$ 700,000	700,000	850,000

CONTINGENT FUND EXPENDITURES

Items	2007 Actual	Items	2008 Actual
Adopted	700,000	Adopted	700,000
Med Exam pathology	25,000	Highway-Winter Maint	350,000
United Way	10,000	Med Exam pathology	10,000
Courts legal fees	338,500		
Farm Tech Days	5,000		
Support-Exec Dir Foundation	5,000		
Employment & Trng-Donated Wheels	6,000		
Balance	310,500	Balance	340,000

JUSTICE SYSTEM ALTERNATIVES

Fund: 100 General Fund
 Org1: 115 County Administrator

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 87,214	93,239	93,239	59,476	93,239	Personal Services	\$ 96,176	96,176	96,176
604,254	617,631	990,600	378,860	990,600	Contractual Services	617,631	644,993	644,993
2,174	5,241	5,241	1,456	5,241	Supplies and Expense	5,241	5,241	5,241
\$ 693,642	716,111	1,089,080	439,792	1,089,080	Total Expenditures	\$ 719,048	746,410	746,410
\$ 26,193	41,968	41,968	25,690	41,968	Intergov't Charges for Serv	\$ 35,000	35,000	35,000
-	18,084	18,084	-	18,084	Public Charges for Serv	18,084	18,084	18,084
-	-	372,969	-	372,969	Other Financing Sources	-	-	-
\$ 26,193	60,052	433,021	25,690	433,021	Total Revenues	\$ 53,084	53,084	53,084
\$ 667,449	656,059	656,059	414,102	656,059	TAX LEVY	\$ 665,964	693,326	693,326

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 \$100, allocation being \$25-State, \$20-Clerk of Court (family counseling), \$55-County.

Conservation Licenses

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

Dog Licenses

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

Farmland Preservation Program

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

Tax Deed Property

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

Direct Seller Permits

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

Mailroom

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

Miscellaneous

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

Temporary Auto License

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

Public

To serve the public in the most efficient possible way.

LOGIC MODEL-COUNTY CLERK'S OFFICE

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

Contact:

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

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

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

Program customer: Engaged Couples

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

County Clerk Outcome Measurement Report

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

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

Expected indicators:

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

Outcomes achieved:

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

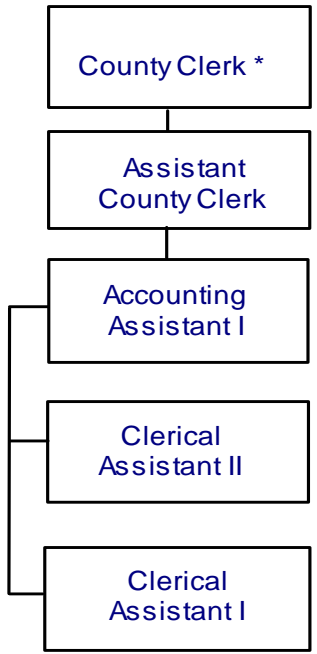
What did you learn about your program?

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

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

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

COUNTY CLERK'S OFFICE



* Elected Official

Number of Positions (FTE)	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Union (FTE)	4.00	3.00	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
Total	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00

COUNTY CLERK'S OFFICE

Fund: 100 General Fund
 Org1: 120 County Clerk

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 262,061	288,844	288,844	179,684	288,844	Personal Services	\$ 286,968	286,968	286,968
104,858	158,015	168,760	77,790	168,760	Contractual Services	165,534	160,534	160,534
298,325	299,247	299,247	176,130	305,247	Supplies and Expense	285,345	282,787	282,787
(6,148)	-	-	-	-	Grants Contribution Other	-	-	-
\$ 659,096	746,106	756,851	433,604	762,851	Total Expenditures	\$ 737,847	730,289	730,289
\$ 26,832	28,660	28,660	17,417	28,660	License & Permits	\$ 28,660	28,660	28,660
111,109	106,765	106,765	66,891	103,750	Public Charges for Service	101,265	101,265	101,265
142,037	176,000	186,745	74,474	177,745	Intergov't Charges for Serv	152,000	157,000	157,000
662	500	500	549	500	Miscellaneous Revenues	500	500	500
\$ 280,640	311,925	322,670	159,331	310,655	Total Revenues	\$ 282,425	287,425	287,425
\$ 378,456	434,181	434,181	274,273	452,196	TAX LEVY	\$ 455,422	442,864	442,864

EMPLOYEE RESOURCES DEPARTMENT

MISSION STATEMENT

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

PROGRAM SERVICES

Labor Relations

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

Selection

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

Position Allocation

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

Job Classification and Compensation

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

Training and Development

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

Employee Safety and Health

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

LOGIC MODEL WORKSHEET

Department: Employee Resources Department

Contact Person: Frank Matel

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

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

Program Customer: Primary - Injured Employee

Secondary: County

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

EMPLOYEE RESOURCES DEPARTMENT - OUTCOME MEASUREMENT REPORT

Program Information: Worker's Compensation Accident and Claims Management — 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 Worker's Compensation Act.

Expected Indicators:

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

Outcomes Achieved – 2007 Data:

- ▶ **REPORTED IN 2 WORKING DAYS:** 94% (121) of 129 for 2007; 97% (99) of 102 for 2006; 93% (140) of 151 for 2005 worker's compensation claims (including informational only claims) were reported to direct supervisor within 2 working days
- ▶ **APPROVED/DENIED WITHIN 30 DAYS:** 93% (51) of the 55 for 2007; 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
- ▶ **LOST WORK DAYS:** 104% increase — 286 lost work days in 2007 compared to 140 lost work days in 2006 (1 claim had 50 days and 1 claim had 111 days) 59% reduction — 140 lost work days in 2006 compared to 341 lost work days in 2005
- ▶ **CLAIM OVER \$100,000:** 1 claim (death claim in 2005)
- ▶ **AVERAGE COST PER CLAIM:** 86% increase in 2007 — average cost of paid medical including lost time (\$4,966 for 2007 compared to \$2,666 for 2006) 53% reduction in 2006 — average cost of paid medical claims including lost time (\$2,666 for 2006 compared to \$5,641 for 2005)
- ▶ **OPEN CLAIMS MORE THAN 2 YEARS:** 15 claims open as of 12/31/07; (7 claims open prior to 2007; 2 claims open in 2006; 8 claims open more than 2 years) 19 claims open as of 12/31/06; (9 claims open prior to 2006; 3 claims open in 2005; 11 claims open more than 2 years) 27% reduction in claims open more than 2 years

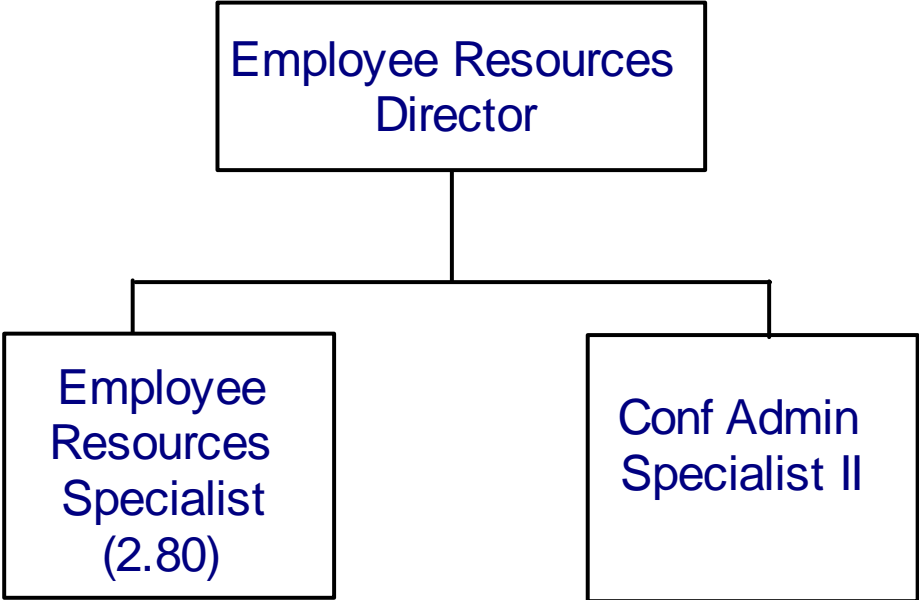
What did you learn about your program based on these outcomes:

- ▶ Some employees did not report claims until after medical charges were denied by health insurance or other health insurance provider
- ▶ More than 30 days is required to approve/deny a worker's compensation claim that requires further investigation including independent medical evaluation
- ▶ Two high cost claims contributed to 86% increase
- ▶ Complex cases may require additional expertise to enhance case management

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 worker's 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
- ▶ Analyze how our safety programs/training impact work-related injuries and employee perceptions
- ▶ Contract with outside case manager for assistance on complex cases to possibly reduce medical charges and return to work

EMPLOYEE RESOURCES DEPARTMENT



Number of Positions (FTE)	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
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	5.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Total	5.425	5.425	5.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80

EMPLOYEE RESOURCES DEPARTMENT

Fund: 100 General Fund
 Org1: 125 Employee Resources

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 318,584	337,589	337,589	215,681	336,238	Personal Services	\$ 346,739	346,739	346,739
95,344	105,295	105,295	46,052	107,375	Contractual Services	120,480	120,480	120,480
36,268	53,564	53,685	25,490	41,179	Supplies and Expense	43,369	43,369	43,369
-	375,000	375,000	-	325,000	Other Financing Uses	325,000	380,975	380,975
\$ 450,196	871,448	871,569	287,223	809,792	Total Expenditures	\$ 835,588	891,563	891,563
-	-	-	-	-	Intergov't Charge for Service	\$ 15,000	15,000	15,000
244,454	111,875	111,875	108,366	101,811	Miscellaneous Revenues	101,800	101,800	101,800
-	-	121	-	121	Other Financing Sources	-	-	-
\$ 244,454	111,875	111,996	108,366	101,932	Total Revenues	\$ 116,800	116,800	116,800
\$ 205,742	759,573	759,573	178,857	707,860	TAX LEVY	\$ 718,788	774,763	774,763

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

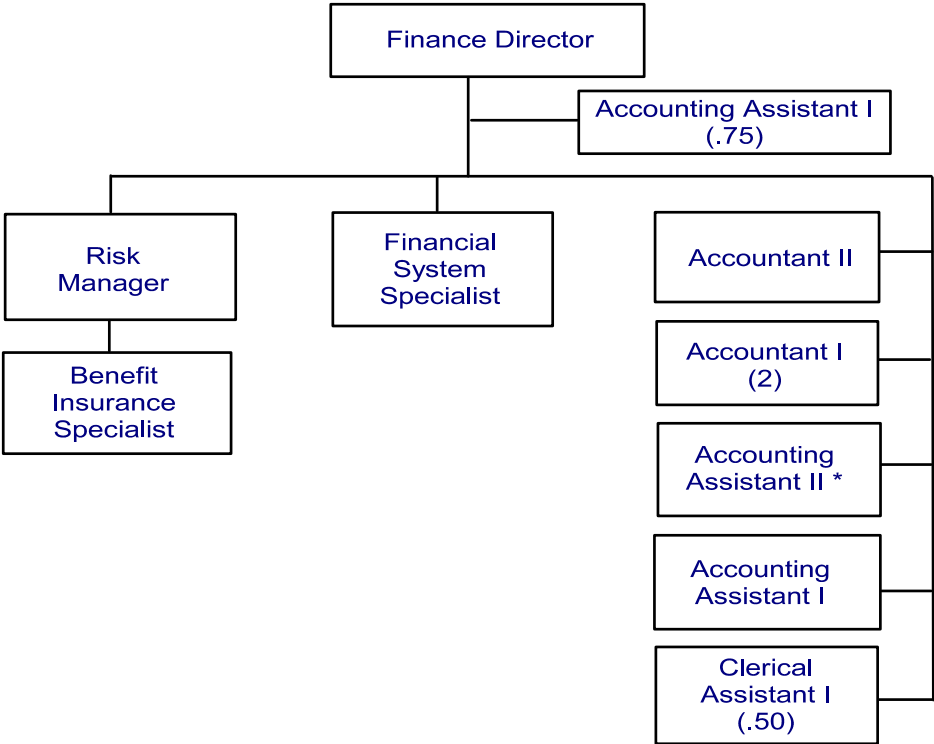
Expected indicators: By July 1, 2006 70% of replacement capital assets are to replace fully depreciated assets.

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)	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Union (FTE)	8.30	8.00	9.00	8.00	8.00	8.00	7.25	7.25	7.25	7.25
Non-Union (FTE)	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Total	10.30	10.00	11.00	11.00	11.00	11.00	10.25	10.25	10.25	10.25

FINANCE DEPARTMENT

Fund: 100 General Fund
 Org1: 135 Finance

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 399,669	472,562	472,562	313,040	472,562	Personal Services	\$ 468,617	475,158	475,158
87,496	90,890	95,890	48,648	95,890	Contractual Services	114,040	108,040	108,040
23,356	20,300	20,300	11,358	19,500	Supplies & Expense	17,550	17,009	17,009
\$ 510,521	583,752	588,752	373,046	587,952	Total Expenditures	\$ 600,207	600,207	600,207
\$ 68,358	-		145,444	145,445	Intergov't Grants & Aid	\$ -	-	-
6,068	55,800	55,800	48,266	55,000	Intergov't Charges for Serv	80,800	80,800	80,800
4,375	5,800	5,800	1,917	5,800	Miscellaneous Revenue	5,800	5,800	5,800
-	-	5,000	-	5,000	Other Financing Sources	-	-	-
\$ 78,801	61,600	66,600	195,627	211,245	Total Revenues	\$ 86,600	86,600	86,600
\$ 431,720	522,152	522,152	177,419	376,707	TAX LEVY	\$ 513,607	513,607	513,607

GENERAL COUNTY INSURANCE

Fund: 100 General Fund
 Org1: 137 General County Insurance

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 413,657	401,375	401,375	401,375	401,375	Fixed Charges	\$ 427,672	427,672	427,672
\$ 413,657	401,375	401,375	401,375	401,375	Total Expenditures	\$ 427,672	427,672	427,672
\$ -	-	-	-	-	Miscellaneous Revenue	\$ -	100,000	100,000
\$ -	-	-	-	-	Total Revenues	\$ -	100,000	100,000
\$ 413,657	401,375	401,375	401,375	401,375	TAX LEVY	\$ 427,672	327,672	327,672

SUPPORT TO OTHER AGENCIES

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

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 13,205,720	10,784,981	10,784,981	10,181,578	10,930,426	Grants Contributions & Other	\$ 10,998,654	11,262,593	11,288,593
\$ 13,205,720	10,784,981	10,784,981	10,181,578	10,930,426	Total Expenditures	\$ 10,998,654	11,262,593	11,288,593
\$ -	-	-	-	-	Licenses & Permits	\$ -	20,000	20,000
\$ -	-	-	-	-	Total Revenues	\$ -	20,000	20,000
\$ 13,205,720	10,784,981	10,784,981	10,181,578	10,930,426	TAX LEVY	\$ 10,998,654	11,242,593	11,268,593

PROPERTY/CASUALTY INSURANCE

Fund: 850 Property/Casualty
 Org1: 145 Insurance

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 77,314	90,511	90,511	53,263	90,511	Personal Services	\$ 87,412	87,412	87,412
1,989	38,000	38,000	1,310	38,000	Contractual Services	38,000	38,000	38,000
2,005	19,450	19,450	813	17,450	Supplies & Expense	17,450	17,450	17,450
(519,172)	749,250	749,250	436,970	707,250	Fixed Charges	760,483	760,483	760,483
-	-	-	-	2,500	Capital Outlay	2,500	2,500	2,500
\$ (437,864)	897,211	897,211	492,356	855,711	Total Expenditures	\$ 905,845	905,845	905,845
\$ -	-	-	26,600	26,600	Public Charges for Serv	\$ -	-	-
793,736	731,961	731,961	841,862	841,862	Intergov't Charges for Serv	905,845	905,845	905,845
424,892	165,250	165,250	150,334	198,304	Miscellaneous Revenue	-	-	-
\$ 1,218,628	897,211	897,211	1,018,796	1,066,766	Total Revenues	\$ 905,845	905,845	905,845
\$ (1,656,492)	-	-	(526,440)	(211,055)	TAX LEVY	\$ -	-	-

EMPLOYEE BENEFIT INSURANCE

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

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 158,622	170,269	170,269	112,231	170,269	Personal Services	\$ 185,862	185,862	185,862
627,813	531,000	531,000	278,621	523,500	Contractual Services	547,500	547,500	547,500
16,911	35,050	35,050	9,389	35,050	Supplies & Expense	37,050	37,050	37,050
11,042,421	12,174,910	12,174,910	7,088,451	12,175,910	Fixed Charges	13,161,173	13,161,173	13,161,173
6,772	-	-	(1,599)	17,000	Capital Outlay	84,500	84,500	84,500
5,000	5,000	5,000	5,000	5,000	Other Financing Uses	5,000	5,000	5,000
\$ 11,857,539	12,916,229	12,916,229	7,492,093	12,926,729	Total Expenditures	\$ 14,021,085	14,021,085	14,021,085
\$ 98,868	23,000	23,000	60,974	100,000	Public Charges for Serv	\$ 23,000	23,000	23,000
11,199,607	12,796,702	12,796,702	8,384,923	10,994,433	Miscellaneous Revenue	13,807,877	13,807,877	13,807,877
5,000	96,527	96,527	5,000	96,527	Other Financing Sources	190,208	190,208	190,208
\$ 11,303,475	12,916,229	12,916,229	8,450,897	11,190,960	Total Revenues	\$ 14,021,085	14,021,085	14,021,085
\$ 554,064	-	-	(958,804)	1,735,769	TAX LEVY	\$ -	-	-

TREASURER'S DEPARTMENT

MISSION STATEMENT

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

PROGRAMS/SERVICES

Tax Collections

A. Posting prior to Settlement

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

B. Tax Settlement

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

C. Tax Collections

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

D. Tax Searches

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

Investments - Cash Management

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

Cash Receipting

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

TREASURER/PROPERTY DEPARTMENT

MISSION STATEMENT

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

PROGRAMS/SERVICES

Comprehensive

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

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

Preparation and Distribution of Assessment Rolls

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

Preparation and Distribution of Tax Rolls

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

LOGIC MODEL WORKSHEET

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

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

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

Program customer: Public and County Departments

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

Treasurer Outcome Measurement Report

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

Program Outcome: County records cash receipts accurately.

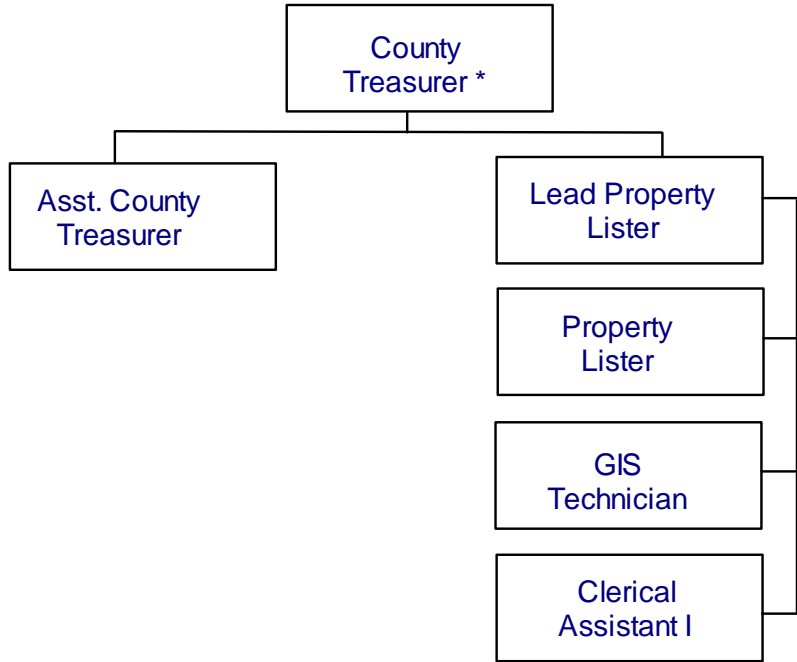
Expected indicators: Number of journal entries needed to correct cash receipts.

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

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

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

TREASURER'S DEPARTMENT



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

Number of Positions (FTE)	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Union (FTE)	4.00	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
Total	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00

TREASURER'S DEPARTMENT

Fund: 100 General Fund
 Org1: 140 Treasurer

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 374,239	402,087	402,087	258,327	402,087	Personal Services	\$ 427,598	427,598	427,598
15,289	107,400	107,400	16,077	107,400	Contractual Services	112,400	112,400	112,400
29,592	29,946	29,946	7,637	29,946	Supplies & Expense	30,946	30,946	30,946
(2,728)	-	-	-	-	Fixed Charges	-	-	-
459,106	44,300	44,300	36,828	44,300	Grants Contributions Other	44,300	44,300	51,528
\$ 875,498	583,733	583,733	318,869	583,733	Total Expenditures	\$ 615,244	615,244	622,472
\$ 11,649,635	10,366,133	10,366,133	6,056,187	10,528,200	Taxes	\$ 10,378,150	10,378,150	10,378,150
6,031,652	6,031,457	6,031,457	1,207,657	6,040,787	Intergov't Grants & Aid	5,981,035	5,981,035	5,981,035
41,003	42,000	42,000	3,276	42,000	Public Charges for Service	42,000	42,000	42,000
2,399	2,400	2,400	388	2,400	Intergov't Charges for Serv	2,400	2,400	2,400
2,218,130	764,642	764,642	137,085	1,007,580	Miscellaneous Revenue	927,402	927,402	934,630
\$ 19,942,819	17,206,632	17,206,632	7,404,593	17,620,967	Total Revenues	\$ 17,330,987	17,330,987	17,338,215
\$ (19,067,321)	(16,622,899)	(16,622,899)	(7,085,724)	(17,037,234)	TAX LEVY	\$ (16,715,743)	(16,715,743)	(16,715,743)

CORPORATION COUNSEL

MISSION STATEMENT

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

PROGRAMS/SERVICES

Legal Services/General

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

Legal Services/Ordinance Enforcement

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

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

Involuntary Commitments/Chapter 51: Wisconsin Statutes

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

Guardianships/Protective Placements: Chapter 55 and 880 Wisconsin Statutes

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

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

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

Child Support/Paternities - Chapter 767 Wisconsin Statutes

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

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

Workers Compensation Cases

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

LOGIC MODEL WORKSHEET

Department/Program Name: Office of Corporation Counsel

Contact Name: Thomas P. Finley, Corporation Counsel

Revised: September 20, 2004

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

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

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

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

Corporation Counsel Outcome Measurement Report

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

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

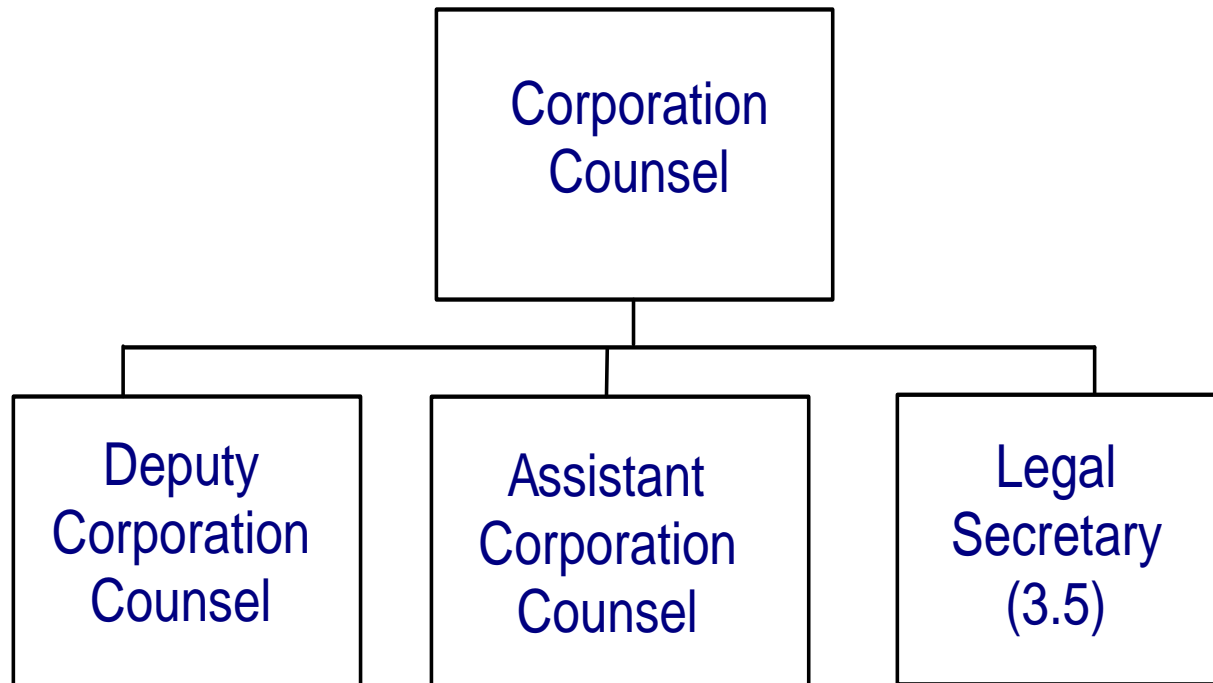
Expected indicators: As of 12/31/06, the department will assure that 100% of the subjects in commitment actions receive procedural and substantive due process in initial commitment proceedings and any recommitment proceedings

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

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

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

CORPORATION COUNSEL



Number of Positions (FTE)	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Union (FTE)	4.75	5.75	5.75	4.50	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
Total	6.75	7.75	7.75	6.50	6.50	6.50	6.50	6.50	6.50	6.50

CORPORATION COUNSEL

Fund: 100 General Fund
 Org1: 163 Corporation Counsel

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 365,789	529,123	529,123	322,475	529,123	Personal Services	\$ 517,960	517,960	517,960
3,473	4,040	4,040	3,170	4,040	Contractual Services	4,040	21,505	21,505
26,581	19,081	19,081	8,951	19,081	Supplies & Expense	19,081	19,081	19,081
(14,270)	-	-	-	-	Grants Contributions Other	-	-	-
\$ 381,573	552,244	552,244	334,596	552,244	Total Expenditures	\$ 541,081	558,546	558,546
\$ 27,497	237,196	237,196	7,616	237,196	Intergov't Charges for Serv	\$ 237,196	237,196	237,196
\$ 27,497	237,196	237,196	7,616	237,196	Total Revenues	\$ 237,196	237,196	237,196
\$ 354,076	315,048	315,048	326,980	315,048	TAX LEVY	\$ 303,885	321,350	321,350

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

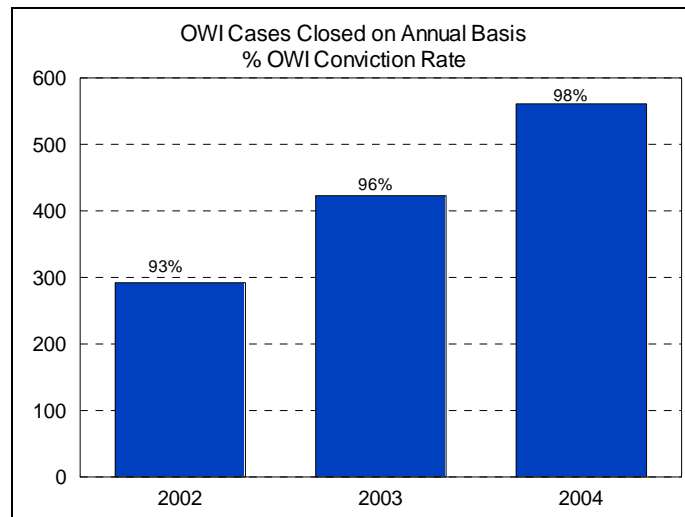
DISTRICT ATTORNEY MEASUREMENT PLAN SUMMARY OWI PROSECUTION

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.

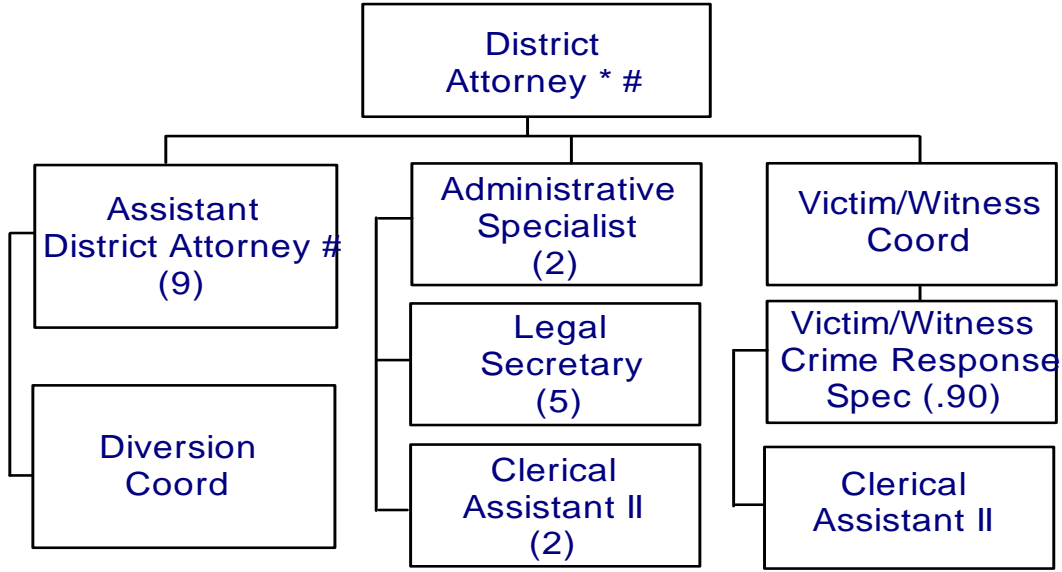
1. As of 12/31/05, the department will maintain at least a 95% charges to conviction rate for OWI defendants.
 - a. Data Source: Department case files
 - b. Data Source: Court case files

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)	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Union (FTE)	11.50	10.50	10.50	10.50	10.50	11.50	11.00	11.00	10.90	10.90
Non-Union (FTE)	1.00	2.00	2.00	2.00	1.00	1.00	1.00	2.00	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	7.00	7.00	7.00	8.00	8.00	9.00	9.00	9.00	9.00	9.00
Total	20.50	20.50	20.50	21.50	20.50	22.50	22.00	23.00	22.90	22.90

DISTRICT ATTORNEY

Fund: 100 General Fund
 Org1: 155 District Attorney

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 725,773	783,269	783,269	510,756	783,269	Personal Services	\$ 821,195	821,195	821,195
172,527	136,761	206,550	92,837	206,550	Contractual Services	137,801	137,801	137,801
48,443	55,820	55,826	36,293	55,826	Supplies & Expense	59,920	48,891	48,891
77	300	300	2	300	Fixed Charges	300	300	300
\$ 946,820	976,150	1,045,945	639,888	1,045,945	Total Expenditures	\$ 1,019,216	1,008,187	1,008,187
\$ 216,403	234,804	234,804	205,744	234,804	Intergov't Grants & Aid	\$ 238,274	238,274	238,274
8,407	13,000	13,000	8,573	14,000	Public Charges for Services	13,000	27,000	27,000
25,000	-	35,000	35,000	35,000	Miscellaneous Revenue	-	-	-
-	-	34,795	-	34,795	Other Financing Uses	-	-	-
\$ 249,810	247,804	317,599	249,317	318,599	Total Revenues	\$ 251,274	265,274	265,274
\$ 697,010	728,346	728,346	390,571	727,346	TAX LEVY	\$ 767,942	742,913	742,913

REGISTER OF DEEDS

MISSION STATEMENT

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

PROGRAMS/SERVICES

Record Documents

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

Scan Records to Optical Disc

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

Register, File, Index, Maintain Records

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

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

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

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

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

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

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

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

LOGIC MODEL WORKSHEET

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

Contact Name: Dean Stratz Mike Sydow

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

Mission:

Program customer: People born in Marathon County

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

Register of Deeds Outcome Measurement Report

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

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

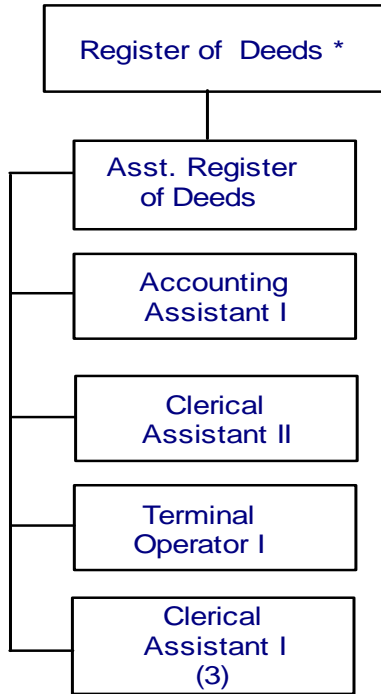
Expected indicators: 99% of all eligible requests.

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

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

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

REGISTER OF DEEDS



* Elected Official

Number of Positions (FTE)	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Union (FTE)	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Non-Union (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00

REGISTER OF DEEDS

Fund: 100 General Fund
 Org1: 165 Register of Deeds

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 573,854	668,213	668,213	423,122	668,213	Personal Services	\$ 685,943	675,208	675,208
16,382	60,900	60,900	9,362	60,900	Contractual Services	60,900	60,900	60,900
25,874	28,703	28,703	10,425	28,703	Supplies & Expense	28,703	28,703	28,703
-	900	900	-	900	Fixed Charges	900	900	900
\$ 616,110	758,716	758,716	442,909	758,716	Total Expenditures	\$ 776,446	765,711	765,711
\$ 378,355	283,000	283,000	168,749	265,000	Taxes	\$ 283,000	283,000	283,000
524,028	530,000	530,000	352,321	580,000	Public Charges for Services	575,000	580,990	580,990
77,638	50,000	50,000	51,613	58,000	Intergov't Charges for Serv	45,000	45,000	45,000
1,803	-	-	19	50	Miscellaneous Revenue	-	-	-
-	60,769	60,769	-	87,000	Other Financing Sources	18,408	18,408	18,408
\$ 981,824	923,769	923,769	572,702	990,050	Total Revenues	\$ 921,408	927,398	927,398
\$ (365,714)	(165,053)	(165,053)	(129,793)	(231,334)	TAX LEVY	\$ (144,962)	(161,687)	(161,687)

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

Department Name: Conservation, Planning and Zoning – CPZ.

Contact Name: Ed Hammer

Program Name: Soil Erosion Control Program.

Program description: The Soil Erosion Control Program provides landowners conservation planning assistance, technical design assistance for best management practices, agricultural performance standard(s) compliance evaluations, cost-share grants, and property tax relief to landowners through the following projects: Farmland Preservation, Managed Intensive Grazing, and Lower Big Rib River Priority Watershed.

Mission: Administer Land and Water Resource management Plan through ordinances and programs directed to the best management of soil and water resources in Marathon County.

Program customer: Agricultural landowners and producers.

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
<p>Staff time (7)</p> <p><u>Program Funding:</u> -Marathon County -State grants -Federal grants -Property Tax Relief</p> <p>Equipment</p> <p><u>Partners:</u> -WI Department of Agriculture - WI Department of Revenue -WI Department of Natural Resources -UW-Extension -US Department of Agriculture</p>	<ul style="list-style-type: none"> • Annual on-farm status reviews. • Annual Certification & Compliance reviews • Conservation Planning • Grazing Planning • Develop Cost-share contracts. • Design and implement practices • Newsletters • Track and report compliance with State Performance Standards 	<ul style="list-style-type: none"> • 80 Farmland Preservation (FPP) Status Reviews. • 450 annual FPP certifications. • 100 conservation plans prepared or revised. • 12 grazing plans. • 50 cost-share contracts. • As needed. • 2 newsletters. • Annual Report to County and State agencies. 	<p>Landowners are aware of program requirements and benefits.</p> <p>Landowners understand benefits best management practices.</p> <p>Landowners understand State Performance Standards</p>	<p>Landowners comply with program rules.</p> <p>Landowners participate in programs to protect resources.</p> <p>Grant allocations distributed to landowners according to priorities.</p> <p>Landowners make use of best management practices.</p> <p>Landowners follow conservation plans.</p> <p>Landowners adopt managed intensive grazing management practices.</p>	<p>Landowners compensated with tax relief.</p> <p>Productive Working Lands are protected against land use conversion.</p> <p>Landowners maintain productivity of soil.</p> <p>Less sediment reaches the waters of Marathon County.</p> <p>Water quality improves in Marathon County.</p> <p>Profitability sustained or increased for agricultural producers.</p>

Conservation, Planning and Zoning (CPZ) Department – 2008 Soil Erosion Program Outcome Measurement Report

Program Information: The Soil Erosion Control Program provides landowners conservation planning assistance, technical design assistance for best management practices, agricultural performance standard(s) compliance evaluations, cost-share grants, and property tax relief to landowners through the following projects: Farmland Preservation, Managed Intensive Grazing, and Lower Big Rib River Priority Watershed.

Program Outcome(s):

1. Agricultural producers will reduce nutrient and sediment loads to public waters.
2. Agricultural producers will sustain and increase soil organic matter.
3. Working Lands (cropland and woodland) will be preserved as productive assets.

Expected indicators:

1. Soil Erosion Transect Survey: 90% of cropland acres will be at or below tolerable soil erosion rates of 3-4 tons per acre per year.
2. Soil Organic Matter Inventory. Soil organic matter of cropland maintained at greater than 3%.

Outcomes achieved: In 2008

The Soil Erosion Transect Survey is conducted every two years. The 2008 survey indicated that **86%** of cropland is at or below tolerable soil erosion rates.

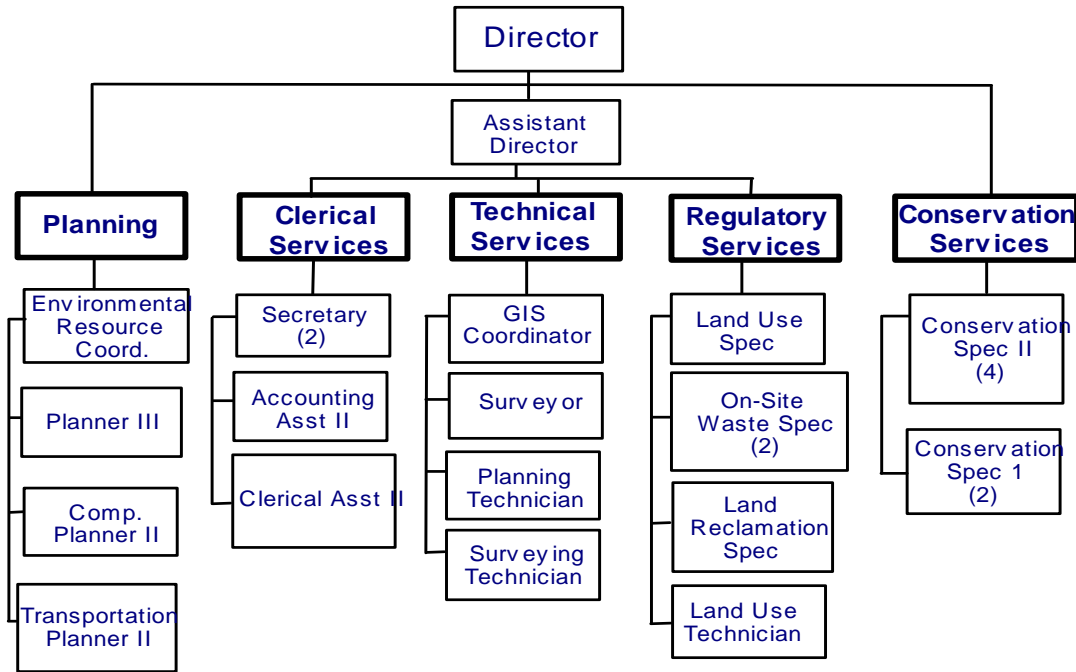
What will you do with the outcome information and will you make any changes to the program?

1. Expand the monitoring and tracking of projects to determine the nature of the soil erosion issues. Examples: Impact of changing crop rotations, impact of concentration of livestock farming, conversion of farmland to other uses, identification of high erosion areas within the County.
2. Improve communication and certification protocols with landowners when conducting on-farm evaluations and conservation planning for soil erosion.
3. Expand education and communication to area agronomists and consultants relative to their services and impact on soil erosion.
4. Improve working partnerships through Operational Agreements with local, state and federal agencies to share in outcome(s) intent.

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. Landowners greatly appreciate efforts to communicate the compliance needs and outcomes of conservation programs.
3. Tracking and monitoring conservation compliance has improved.
4. Staff needs to develop a strategy to share the positive actions of agricultural producers in protecting soil and water resources.
5. Staff needs to improve efficiencies in conservation planning.
6. Staff needs to better understand the connection of conservation compliance costs and landowner profitability.
7. Annual certification protocols for both soil conservation and nutrient management compliance may be redundant and confusing to landowners.

CONSERVATION, PLANNING AND ZONING



Number of Positions (FTE)	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Union (FTE)	24.00	24.00	25.00	23.00	22.00	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
Total	27.00	27.00	28.00	26.00	25.00	25.00	25.00	25.00	25.00	25.00

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

CONSERVATION, PLANNING AND ZONING

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

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 1,515,286	1,580,406	1,580,406	1,015,192	1,580,406	Personal Services	\$ 1,645,065	1,630,133	1,630,133
331,218	825,998	814,713	42,980	862,051	Contractual Services	778,892	781,892	781,892
66,560	83,418	100,109	42,738	100,309	Supplies & Expense	82,859	82,859	82,859
4,252	6,596	6,596	6,445	6,596	Fixed Charges	5,750	5,750	5,750
97,175	85,101	88,742	-	85,101	Grants Contributions & Other	85,101	85,101	85,101
1,131,702	783,937	800,934	49,867	801,184	Capital Outlay	757,332	757,332	757,332
3,309	-	113,705	47,338	66,367	Other Financing Uses	-	-	-
\$ 3,149,502	3,365,456	3,505,205	1,204,560	3,502,014	Total Expenditures	\$ 3,354,999	3,343,067	3,343,067
\$ 2,220,953	1,189,726	1,196,471	443,214	1,192,530	Intergov't Grants & Aid	\$ 1,134,183	1,134,183	1,134,183
217,095	230,000	230,000	126,390	230,000	Licenses & Permits	230,000	233,000	233,000
254,393	142,205	142,205	242,858	201,875	Public Charges for Serv	136,855	142,855	142,855
130,145	137,399	162,399	62,277	162,399	Intergov't Charges for Serv	140,625	140,625	140,625
127,813	10,000	10,000	63,013	10,000	Miscellaneous Revenue	-	-	-
-	468,979	576,983	-	576,983	Other Financing Sources	486,423	486,423	486,423
\$ 2,950,399	2,178,309	2,318,058	937,752	2,373,787	Total Revenues	\$ 2,128,086	2,137,086	2,137,086
\$ 199,103	1,187,147	1,187,147	266,808	1,128,227	TAX LEVY	\$ 1,226,913	1,205,981	1,205,981

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

Department/Program Name: Building Maintenance./Work requests

Contact Name: Michael Lotter

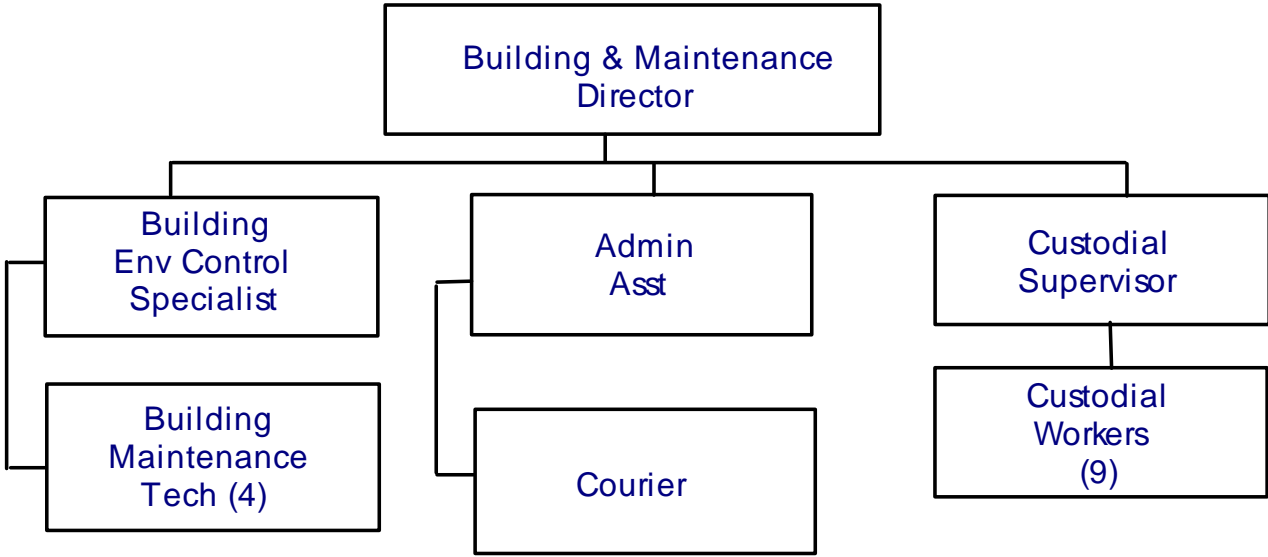
Program description: Work Requests: Evaluate the response efficiency and determine customer satisfaction of current methods of processing County Department maintenance requests.

Mission: Make work order process clear, efficient and timely for customers. Provide opportunity for feedback to staff to assure that high quality service is provided in a friendly manner.

Program customer: Marathon County departments and employees.

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
Maintenance Staff Customers: Department staff. Equipment Supplies	Develop and conduct a written customer survey. Develop and conduct verbal surveys with department heads and managers. Audit work order program over a designated time period.	Completed Departments surveys. Summary report of interviews relative to quality of work, response time and satisfaction.	Maintenance staff will understand: <ul style="list-style-type: none"> ○ Maintenance and response needs of the county. ○ Satisfaction of completed work. ○ Satisfaction of service. Customers will understand: <ul style="list-style-type: none"> ○ Request for work process. ○ Feedback process. 	Building Maintenance staff develops and implements an action plan based from survey results. County employee's better understand how to submit work orders. Customers are knowledgeable on how Maintenance Dept. prioritizes work requests.	Building Maintenance maintains a reliable, efficient, and client friendly approach to work requests. County Department staffs are more knowledgeable about our work order program. County property is maintained in good and safe order.

BUILDING MAINTENANCE



Number of Positions (FTE)	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Union (FTE)	19.00	17.50	17.50	16.50	15.70	15.70	16.00	16.00	16.00	16.00
Non-Union (FTE)	1.00	2.00	2.00	2.00	3.00	3.00	3.00	2.00	2.00	2.00
Total	20.00	19.50	19.50	18.50	18.70	18.70	19.00	18.00	18.00	18.00

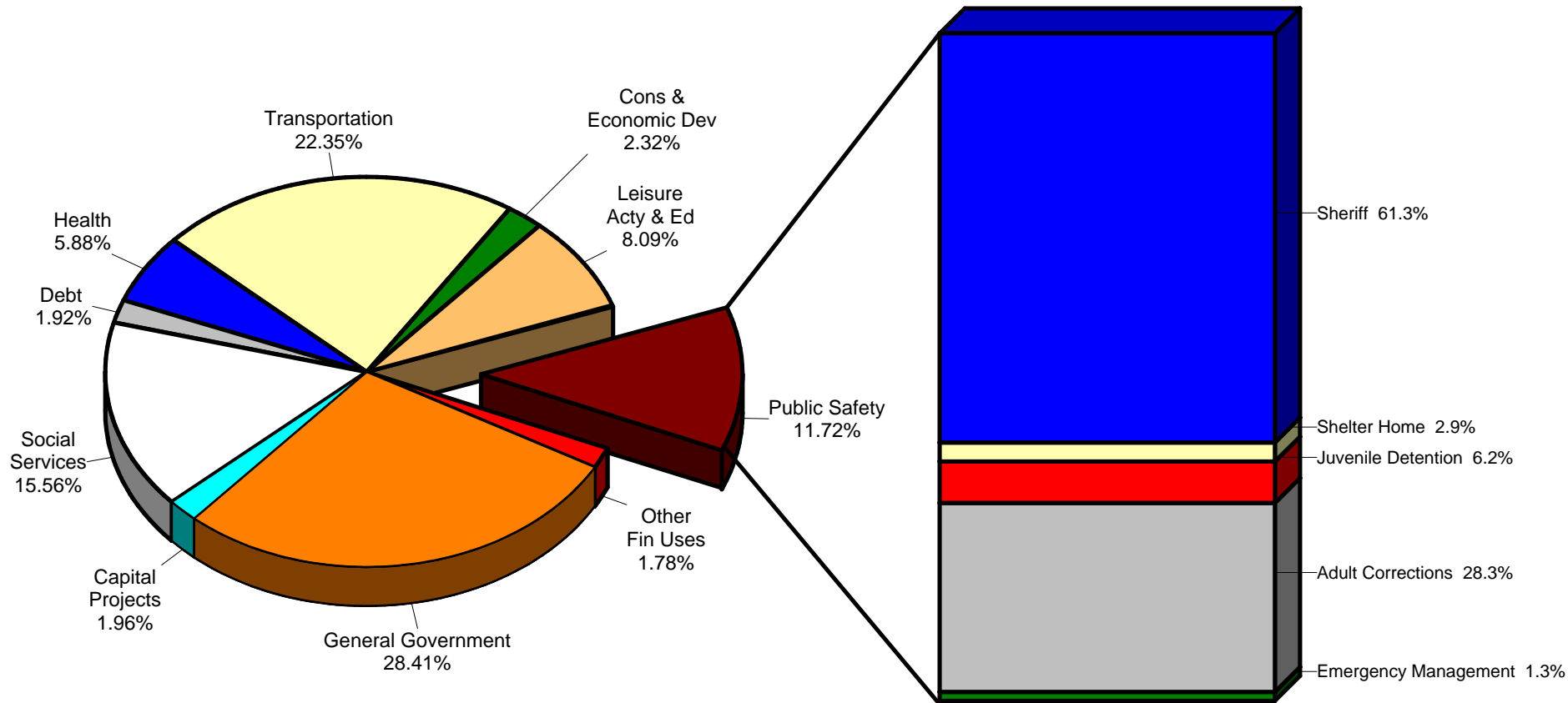
BUILDING MAINTENANCE

Fund: 100 General Fund
 Org1: 195 Building Maintenance

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 909,191	1,245,109	1,245,109	775,251	1,245,109	Personal Services	\$ 1,276,072	1,276,072	1,276,072
803,543	911,388	911,388	507,315	920,172	Contractual Services	983,365	983,365	983,365
100,643	113,160	113,160	53,774	113,558	Supplies & Expense	115,495	115,495	115,495
13,463	16,700	16,700	3,009	16,200	Building Materials	16,200	16,200	16,200
4,987	7,166	7,166	6,251	7,166	Fixed Charges	7,697	7,697	7,697
(50,298)	-	-	-	-	Grants Contributions & Other	-	-	-
6,000	-	-	-	-	Capital Outlay	-	-	-
\$ 1,787,529	2,293,523	2,293,523	1,345,600	2,302,205	Total Expenditures	\$ 2,398,829	2,398,829	2,398,829
\$ -	10,577	10,577	10,577	10,577	Intergov't Charges for Serv	\$ 10,840	10,840	10,840
35,886	26,800	26,800	26,238	27,050	Miscellaneous Revenue	26,890	26,890	26,890
\$ 35,886	37,377	37,377	36,815	37,627	Total Revenues	\$ 37,730	37,730	37,730
\$ 1,751,643	2,256,146	2,256,146	1,308,785	2,264,578	TAX LEVY	\$ 2,361,099	2,361,099	2,361,099

MARATHON COUNTY

2009 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 the public access to records

Patrol

The Patrol Division is responsible for patrolling and responding to calls for service 24 hours a day, 365 days a year, covering 1584 square miles of Marathon County. The efforts of patrol are protection of life and property through the prevention of crime and vigorous enforcement of laws and ordinances. Specific functions include, but are not limited to, the following:

- Patrol and observation
- Answering calls for service
- Assisting other Departments as requested
- Arrest of offenders
- Reports, report writing
- Rendering testimony in court
- Accident investigations - reports
- Investigation of all offenses and incidents as assigned
- Traffic enforcement
- Traffic education
- Boat patrol
- Snowmobile patrol
- Boating, ATV, snowmobile, and hunter safety training courses
- Management and operation of the Department's motor vehicle fleet program

Communications Division

Provides county-wide dispatch services for 28 volunteer fire departments, 11 ambulance services, 12 first responder groups, 10 police agencies in addition to the Sheriff's Department full-service E 9-1-1 Center. Specific functions include but are not limited to:

- Promptly dispatching E 9-1-1 calls for police, fire and EMS
- Receive and dispatch routine non-emergency calls for service
- Monitor, enter and send messages via the TIME system
- Enter, record and track CIB and NCIC entries (warrants, stolen items, missing persons, etc.)
- Paging system - Sheriff's Department personnel, Coroner, District Attorney, Corporation Counsel, Juvenile Intake, Juvenile Transport Team and Support Services
- Issue storm warnings and other weather related alerts
- Monitor internal alarms
- Dispatch aid/ground advance life support
- Support Incident Command System at major events
- Provide mobile communications support

Investigative Division

Provides assistance to the Patrol Division by conducting county wide criminal and juvenile investigations. This Division is responsible for investigating major felonies or specific crimes requiring extensive follow-up investigations, and cases involving Juveniles. Specific functions include, but are not limited to the following:

- Investigate all major crimes and such lesser offenses as may be required
- Provide staff advice and assistance to other department personnel and other requesting agencies

- Crime scene evidence collection and proper evidence handling, documentation and storage
- Physical movement of detained/incarcerated individuals between detention facilities and through court appearances
- Service of civil process and related functions with proper documentation
- Warrant service, CIB/NCIC TIME entries and complete documentation

Corrections

Responsible for proper secure detention, care, management and control of incarcerated persons in conformance with existing statutes and Department of Corrections regulations. Duties include, but are not limited to, the following:

- Maintenance of jail facilities
- Protect the safety of staff and inmates
- Protect the public
- Operate the facility in a cost efficient manner
- Operate the facility consistent with statutory and constitutional guidelines
- Classify inmates
- Inventory inmate property, records, and storage of the same
- Monitor inmate hygiene
- Transport inmates to court proceedings
- Supervise inmates on a daily basis
- Feed inmates
- Search inmates, cells as required
- Be alert for escapes
- Transport inmates for dental/health appointments
- Maintain records as required
- Assign/monitor Huber inmates
- Assign/work with electronic monitor programming

Special Investigations/Support Services

Special Investigations Unit (SIU) is responsible for county wide narcotic/drug enforcement. A branch of this division oversees Special Response Team and Dive Team functions. Specific duties include, but are not limited to, the following:

- Investigate/coordinate drug offenses county wide
- Assist other departments upon request
- Work with State, Federal and local agencies in drug investigations that are outside Marathon County
- Special investigations as required and assigned by the Sheriff
- Provide training/assistance to other department personnel and requesting agencies
- Collect evidence, maintain proper control, recording and storage
- Serve search and arrest warrants
- The Special Response Team (SRT) responds to high risk situations as requested, including high risk drug search warrants
- The Dive Team responds to drowning incidents involving rescue and recovery operations

LOGIC MODEL WORKSHEET

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

Contact Name: Captain David J. Mason

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

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

Program customer: 911 Caller – Response Agencies - Public

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

Sheriff's Department Outcome Measurement Report

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

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

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

Outcomes achieved:

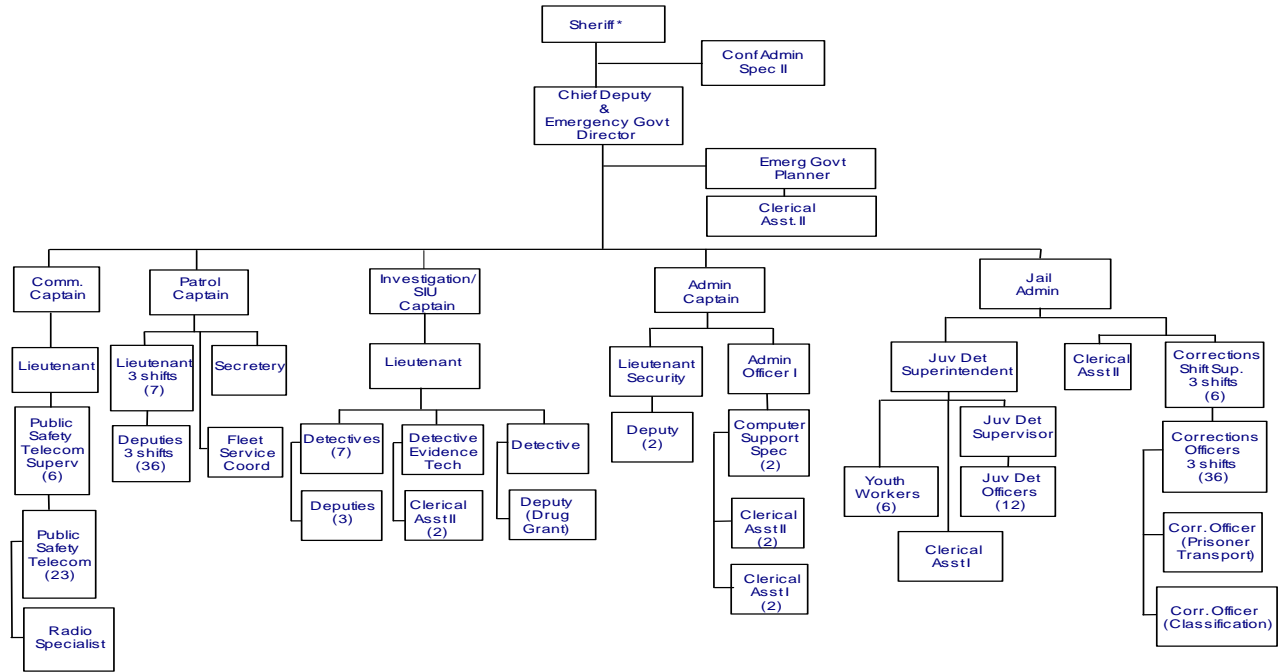
	ARRESTS	DISRUPTIVE INCIDENTS
2004 (baseline)	80	25
2005	100 (>25%)	13 (<48%)
2006 (Jan-May)	50	6

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

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

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

SHERIFF'S DEPARTMENT



* Elected Official

Number of Positions (FTE)	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Union (FTE)	165.50	165.50	166.50	163.50	163.00	163.00	163.00	163.00	168.00	168.00
Non-Union (FTE)	10.00	10.00	10.00	10.00	10.00	10.00	9.00	8.00	9.00	9.00
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	176.50	176.50	177.50	174.50	174.00	174.00	173.00	172.00	178.00	178.00

SHERIFF'S DEPARTMENT

Fund: 100 General Fund
 Org1: 610 Sheriff Department

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 8,389,927	9,153,791	9,168,229	5,864,026	9,168,337	Personal Services	\$ 9,807,061	9,458,554	9,458,554
379,559	364,888	381,317	258,098	359,560	Contractual Services	355,660	355,660	355,660
616,181	775,859	855,546	459,036	874,660	Supplies & Expense	593,214	593,214	593,214
66,284	83,905	83,905	79,696	81,696	Fixed Charges	84,584	84,584	84,584
25,687	21,200	39,272	24,652	32,164	Grants Contributions & Other	10,193	10,193	10,193
388,741	482,665	489,734	376,000	482,196	Capital Outlay	429,887	299,000	299,000
-	158,000	158,000	-	158,000	Other Financing Uses	160,000	160,000	160,000
\$ 9,866,379	11,040,308	11,176,003	7,061,508	11,156,613	Total Expenditures	\$ 11,440,599	10,961,205	10,961,205
\$ 216,092	89,067	186,616	186,355	199,059	Intergov't Grants & Aid	\$ 68,616	68,616	68,616
193,586	175,200	175,200	137,059	176,000	Fines Forfeits & Penalties	179,000	179,000	179,000
237,160	247,950	247,950	161,572	240,067	Public Charges for Services	246,700	246,700	246,700
29,735	37,525	37,525	7,356	28,000	Intergov't Charges for Serv	12,525	12,525	12,525
83,478	33,116	33,116	26,834	68,485	Miscellaneous Revenue	34,000	34,000	34,000
-	187,041	230,157	4,970	237,426	Other Financing Sources	-	-	-
\$ 760,051	769,899	910,564	524,146	949,037	Total Revenues	\$ 540,841	540,841	540,841
\$ 9,106,328	10,270,409	10,265,439	6,537,362	10,207,576	TAX LEVY	\$ 10,899,758	10,420,364	10,420,364

EMERGENCY MANAGEMENT

MISSION STATEMENT

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

PROGRAMS/SERVICES

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

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

Emergency Management coordinates the EPCRA/SARA Program in Marathon County. EPCRA/SARA's intent is to bring industry, government and the public together to prepare for an accidental chemical release. EPCRA/SARA has two

major goals: Emergency Planning aspect requires local communities to prepare for emergencies related to hazardous materials releases by planning and providing this essential information to First Responders from plans and a data base maintained by the Emergency Management Office. The community right-to-know aspect is designed to increase public awareness of the chemical hazards in our community and it allows the public and local governments the right to obtain information concerning potential chemical hazards.

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

Planning Activities

A. Emergency Management

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

in planning, preparedness, and operations. The EOP is revised and updated on a yearly basis.

B. EPCRA/SARA

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

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

Training

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

on-scene responders (whether it is Fire, Law Enforcement, EMS, Public Works) to the Hazardous Materials Response Team or those who are responsible for making key decisions concerning evacuations. Training has been and will be targeted to a variety of Department, Agencies, and Officials throughout the County.

Grants

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

Exercises

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

Other Ongoing Projects

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

EMERGENCY MANAGEMENT

Fund: 100 General Fund
 Org1: 640 Emergency Management

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 145,051	153,047	166,320	103,147	155,677	Personal Services	\$ 179,602	179,602	179,602
2,783	5,095	30,185	894	3,095	Contractual Services	4,795	4,795	4,795
54,672	49,954	57,953	19,651	49,561	Supplies & Expense	49,804	49,804	49,804
1,188	2,880	2,880	2,880	2,880	Fixed Charges	3,520	3,520	3,520
37,561	18,500	21,438	10,076	20,163	Grants Contributions & Other	-	-	-
78,912	-	666,444	584,243	666,444	Capital Outlay	-	-	-
2,760	-	-	-	-	Other Financing Uses	-	-	-
\$ 322,927	229,476	945,220	720,891	897,820	Total Expenditures	\$ 237,721	237,721	237,721
\$ 152,025	103,515	516,448	106,555	560,410	Intergov't Grants & Aid	\$ 105,949	105,949	105,949
1,704	-	18,649	18,648	19,000	Public Charges for Services	-	-	-
-	-	284,162	284,162	284,162	Other Financing Sources	-	-	-
\$ 153,729	103,515	819,259	409,365	863,572	Total Revenues	\$ 105,949	105,949	105,949
\$ 169,198	125,961	125,961	311,526	34,248	TAX LEVY	\$ 131,772	131,772	131,772

ADULT CORRECTIONAL

Fund: 100 General Fund
 Org1: 650 Adult Correction

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 3,056,890	3,186,352	3,187,094	2,087,604	3,186,352	Personal Services	\$ 3,348,918	3,348,918	3,348,918
1,328,931	1,400,200	1,400,200	929,656	1,410,401	Contractual Services	1,573,500	1,573,500	1,573,500
156,875	142,300	162,817	87,927	153,250	Supplies & Expense	134,100	134,100	134,100
1,387	5,000	5,000	-	5,000	Building Materials	5,000	5,000	5,000
810	1,586	1,586	1,440	1,440	Fixed Charges	1,408	1,408	1,408
16,521	-	26,225	10,390	26,225	Capital Outlay	-	-	-
\$ 4,561,414	4,735,438	4,782,922	3,117,017	4,782,668	Total Expenditures	\$ 5,062,926	5,062,926	5,062,926
\$ 99	-	-	83	-	Taxes	\$ -	-	-
76,464	-	1,628	5,168	1,628	Intergov't Grants & Aid	-	-	-
761,082	607,300	607,300	364,856	754,300	Public Charges for Services	765,600	765,600	765,600
-	-	-	14,550	14,550	Intergov't Charges for Serv	-	-	-
21,985	20,000	20,000	20,166	20,000	Miscellaneous Revenue	25,000	25,000	25,000
-	25,000	70,856	-	51,225	Other Financing Sources	-	-	-
\$ 859,630	652,300	699,784	404,823	841,703	Total Revenues	\$ 790,600	790,600	790,600
\$ 3,701,784	4,083,138	4,083,138	2,712,194	3,940,965	TAX LEVY	\$ 4,272,326	4,272,326	4,272,326

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

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 927,283	1,014,532	1,015,274	623,217	1,014,532	Personal Services	\$ 1,033,132	1,033,132	1,033,132
61,841	63,300	63,300	24,744	52,050	Contractual Services	57,525	57,525	57,525
35,289	15,400	16,295	5,538	15,400	Supplies & Expense	15,762	15,762	15,762
1,944	1,100	1,100	10	1,100	Building Materials	1,122	1,122	1,122
950	2,160	2,160	2,160	2,160	Fixed Charges	2,112	2,112	2,112
\$ 1,027,307	1,096,492	1,098,129	655,669	1,085,242	Total Expenditures	\$ 1,109,653	1,109,653	1,109,653
\$ 17,023	12,000	13,637	9,310	12,000	Intergov't Grants & Aid	\$ 16,000	16,000	16,000
343,328	256,000	256,000	36,459	56,000	Public Charges for Services	61,000	61,000	61,000
-	-	-	154,560	200,000	Intergov't Charges for Serv	200,000	205,688	205,688
\$ 360,351	268,000	269,637	200,329	268,000	Total Revenues	\$ 277,000	282,688	282,688
\$ 666,956	828,492	828,492	455,340	817,242	TAX LEVY	\$ 832,653	826,965	826,965

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.

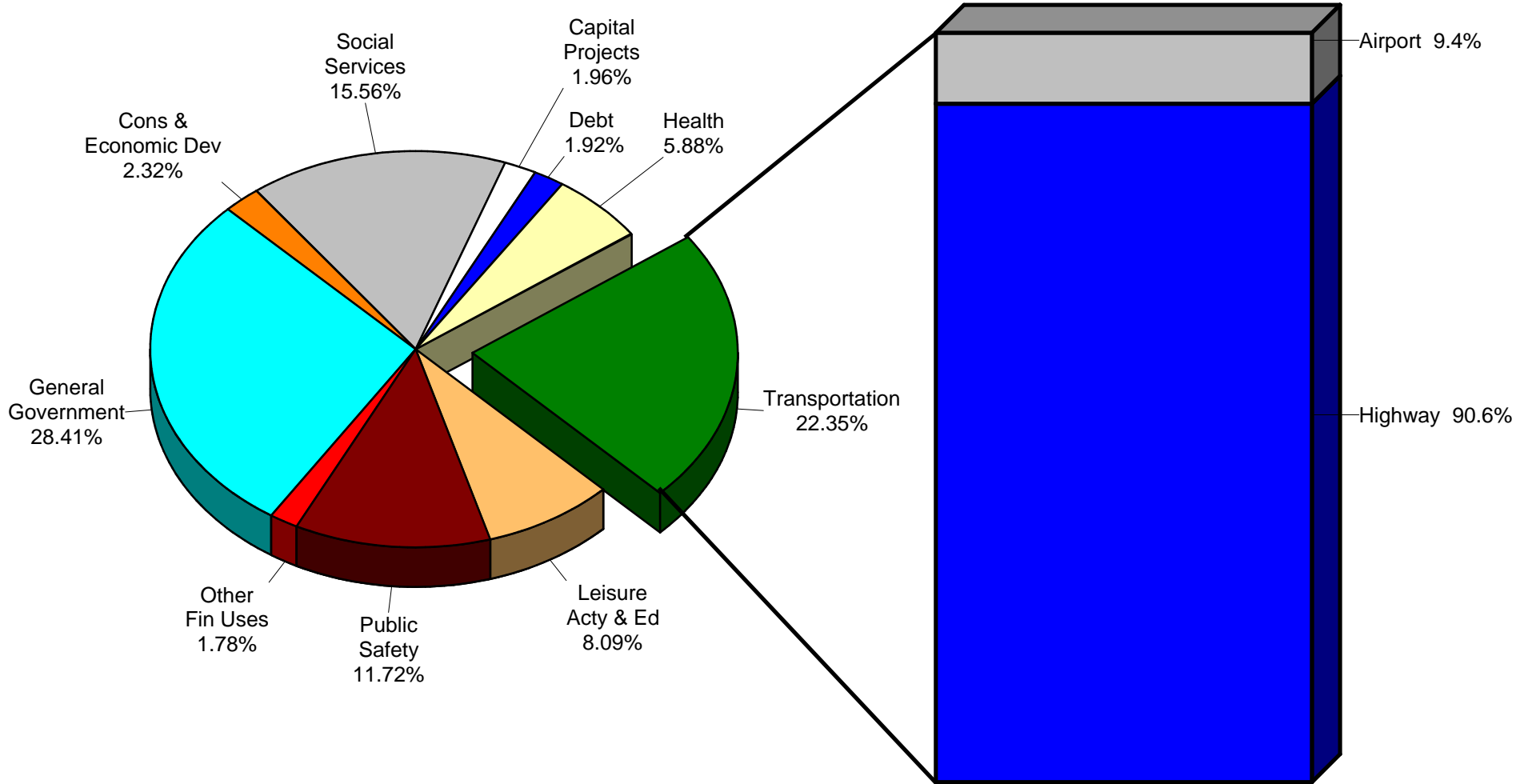
SHELTER HOME

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

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 450,633	469,389	469,389	296,043	469,389	Personal Services	\$ 475,547	475,547	475,547
25,496	29,050	29,050	8,962	16,120	Contractual Services	20,806	20,806	20,806
12,757	12,265	12,265	4,498	13,715	Supplies & Expense	13,549	13,549	13,549
222	350	350	124	350	Building Materials	350	350	350
-	250	250	-	250	Fixed Charges	250	250	250
-	10,927	10,927	-	10,927	Capital Outlay	-	-	-
\$ 489,108	522,231	522,231	309,627	510,751	Total Expenditures	\$ 510,502	510,502	510,502
\$ 6,829	5,000	5,000	3,269	5,000	Intergov't Grants & Aid	\$ 5,000	5,000	5,000
77,504	60,000	60,000	22,284	32,000	Public Charges for Services	35,000	35,000	35,000
-	-	-	60,997	71,000	Intergovt Charges for Services	55,090	55,090	55,090
200	-	-	-	-	Miscellaneous Revenue	-	-	-
-	10,927	10,927	-	10,927	Other Financing Sources	-	-	-
\$ 84,533	75,927	75,927	86,550	118,927	Total Revenues	\$ 95,090	95,090	95,090
\$ 404,575	446,304	446,304	223,077	391,824	TAX LEVY	\$ 415,412	415,412	415,412

MARATHON COUNTY

2009 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

Brief program description: The development and implementation of a Highway Dept Emergency Preparedness/ Incident Management Program that provides an organized response to Accidents, Emergencies and Natural Disasters.

Program customers: Hwy Dept Employees and Other Incident Response Agencies

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
<p>Highway Dept personnel and equipment</p> <p>Hwy Dept Safety Committee members</p> <p>Wisconsin DOT and Marathon County Emergency Response plans and Table Top exercises.</p> <p>Highway Dept inventoried emergency response equipment and stockpiled materials</p>	<p>Highway Dept employees receive FEMA, National Incident Management Systems (NIMS) and Incident Command (ICS) trainings</p> <p>Hwy Dept Safety Committee recommends Departmental trainings and equipment purchases.</p> <p>Interagency trainings using the NIMS & ICS incident command systems</p> <p>Maintain inventories of emergency equipment and materials.</p>	<p>Number of employee Emergency Response / Incident Management trainings</p> <p>Number of responses to Accidents, Emergencies and Natural disasters</p> <p>Number of post incident/accident debriefings</p> <p>Number of Inter agency trainings and Interdepartmental disaster response planning meetings</p>	<p>Highway Dept employees learn where to access materials and how to set up Emergency Response equipment</p> <p>Hwy Dept employees are aware of safety hazards when responding to Accidents and Natural Disasters</p> <p>Hwy Dept employees learn how to communicate and function with other agencies using the NIMS and ICS systems</p>	<p>Marathon County Highway Dept employees respond to disasters and emergencies in an organized and efficient manner</p> <p>Marathon County Highway Dept employees can safely respond to emergencies, and natural disasters</p> <p>Highway Dept employees successfully interact with other agencies using the NIMS and ICS systems</p>	<p>Marathon County Government effectively responds to disasters and emergencies</p> <p>Marathon County Government experiences reduced liability in response to Emergencies and Natural Disasters</p>

Highway Department 2008 Outcome Measurement Report

Program Information: Marathon County Highway Dept provides Snow removal, 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.

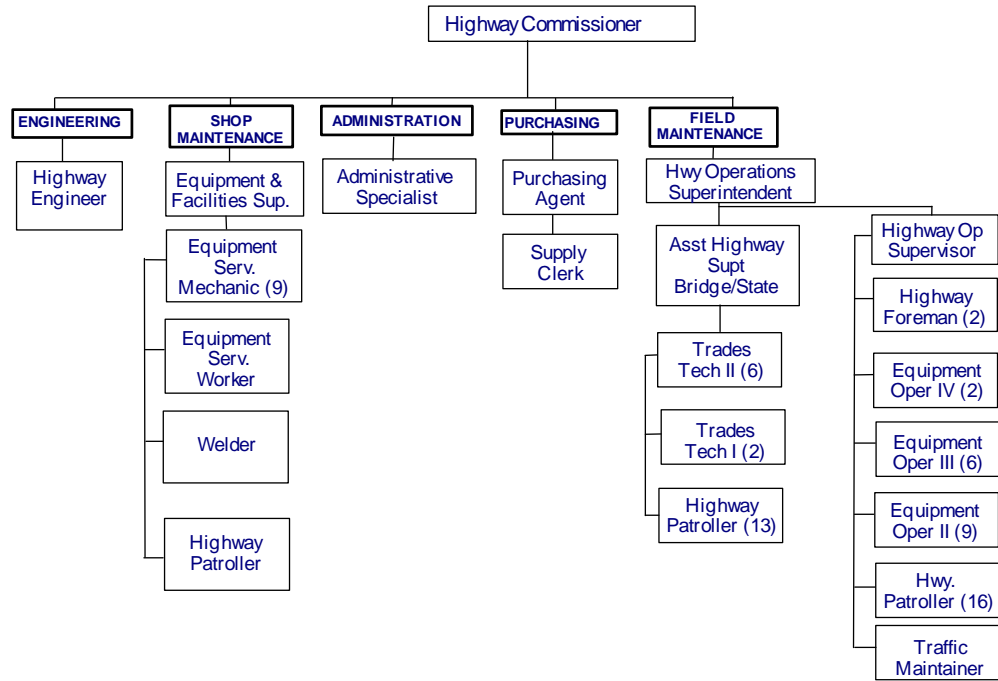
Expected indicators: School Bus drivers for all School Districts in Marathon County surveyed for the 2007-08 winter season, will report that their overall expectations for snow removal on County and State highways in Marathon County were met or exceeded.

Outcomes achieved: the 2007-08 Winter Maintenance services averaged a 3.53 rating on a scale of 1 to 5, with 1 being poor and 5 being excellent on County and State highways in Marathon County.

What will you do with the outcome information and will you make any changes to the program? Hold regular meetings with Highway Dept employees throughout the 2008-09 winter season to gain insight and strive for improvement to snow removal activities on County and State Highways.

What did you learn about your program based on this outcome? Overall snow removal expectations were satisfactory however survey information also indicated that when it has snowed overnight School Bus drivers indicated below average satisfaction with the level of early morning service provided. Comments provided indicated a percentage of School Bus drivers desired earlier start times if possible.

HIGHWAY DEPARTMENT



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

Number of Positions (FTE)	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Union (FTE)	79.00	79.00	79.00	71.00	72.00	73.00	72.00	72.00	72.00	72.00
Non-Union (FTE)	10.00	10.00	10.00	10.00	10.00	9.00	8.00	7.00	7.00	6.00
Total	89.00	89.00	89.00	81.00	82.00	82.00	80.00	79.00	79.00	78.00

HIGHWAY DEPARTMENT

Fund: 800 Highway Fund
 Org1: 265 County Highway

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 8,580,357	12,050,169	12,154,169	5,746,339	11,877,312	Personal Services	\$ 12,286,399	11,956,399	11,956,399
179,375	215,280	292,780	144,894	523,290	Contractual Services	271,830	271,830	271,830
1,259,540	2,841,200	2,841,200	2,285,394	3,700,245	Supplies & Expense	4,098,033	4,098,033	4,098,033
6,367,141	8,520,477	8,634,477	3,795,289	9,158,627	Building Material	9,805,847	8,398,790	8,398,790
5,017,859	4,928,336	5,060,336	2,571,118	5,091,236	Fixed Charges	5,081,308	4,916,308	4,916,308
247,785	1,179,000	1,226,338	711,146	1,239,000	Capital Outlay	1,938,000	1,236,000	1,296,000
(6,773,809)	-	-	-	-	Other Financing Uses	-	-	-
\$ 14,878,248	29,734,462	30,209,300	15,254,180	31,589,710	Total Expenditures	\$ 33,481,417	30,877,360	30,937,360
\$ 4,426,205	3,628,000	3,628,000	2,349,611	3,760,814	Intergov't Grants & Aid	\$ 4,380,100	4,380,100	4,380,100
33,217	9,000	9,000	13,410	11,000	Licenses and Permits	10,000	10,000	10,000
-	-	77,500	77,500	77,500	Public Charges for Service	-	-	-
5,166,046	16,813,538	16,813,538	8,400,143	16,797,028	Intergov't Charges for Serv	17,326,648	17,326,648	17,326,648
1,457,280	574,500	574,500	766,642	577,000	Miscellaneous Revenue	583,000	583,000	583,000
403,309	300,000	697,338	697,338	697,338	Other Financing Sources	-	-	60,000
\$ 11,486,057	21,325,038	21,799,876	12,304,644	21,920,680	Total Revenues	\$ 22,299,748	22,299,748	22,359,748
\$ 3,392,191	8,409,424	8,409,424	2,949,536	9,669,030	TAX LEVY	\$ 11,181,669	8,577,612	8,577,612

HIGHWAY ROAD IMPROVEMENT

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

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 253,384	-	-	251,868	-	Personal Services	\$ -	-	-
41,862	-	5,000	3,735	5,000	Contractual Services	-	-	-
524,621	-	1,728,215	448,278	1,728,215	Building Material	-	-	-
22,115	-	-	213,135	-	Fixed Charges	-	-	-
3,389,132	-	1,728,215	883,285	1,728,215	Other Financing Uses	-	-	-
\$ 4,231,114	-	3,461,430	1,800,301	3,461,430	Total Expenditures	\$ -	-	-
\$ 16,712	-	-	-	-	Intergov't Grants & Aid	\$ -	-	-
18,639	-	5,000	26,025	35,000	Miscellaneous Revenue	-	-	-
5,939,132	-	3,456,430	883,285	3,456,430	Other Financing Sources	-	-	-
\$ 5,974,483	-	3,461,430	909,310	3,491,430	Total Revenues	\$ -	-	-
\$ (1,743,369)	-	-	890,991	(30,000)	TAX LEVY	\$ -	-	-

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.

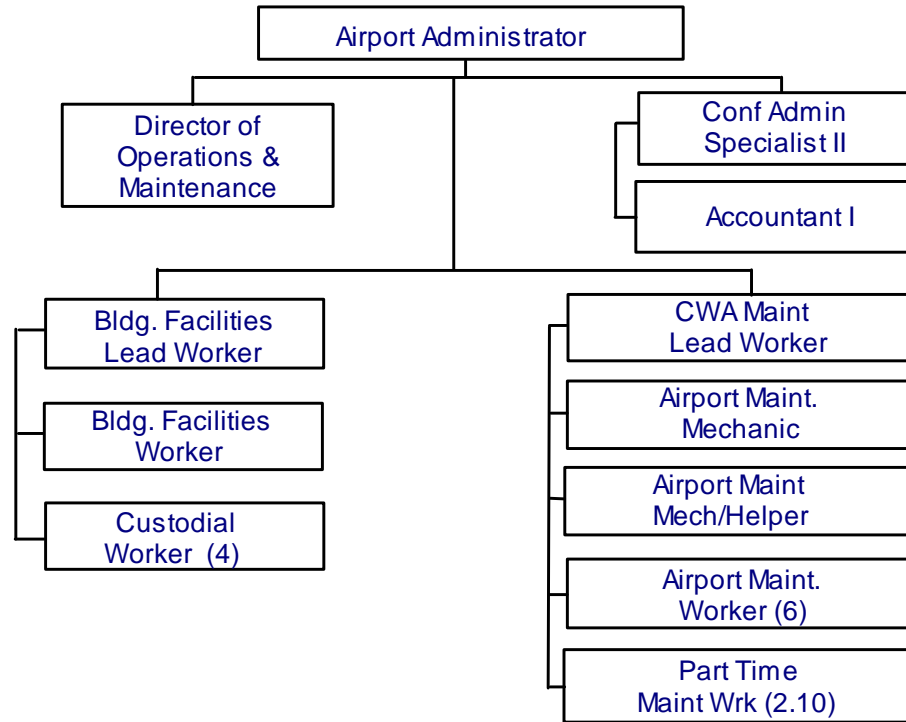
Tenant Leasing

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)	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Union (FTE)	18.50	18.10	18.10	18.10	17.10	17.10	18.10	18.10	18.10	18.10
Non-Union (FTE)	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Total	20.50	21.10	21.10	21.10	20.10	20.10	21.10	21.10	21.10	21.10

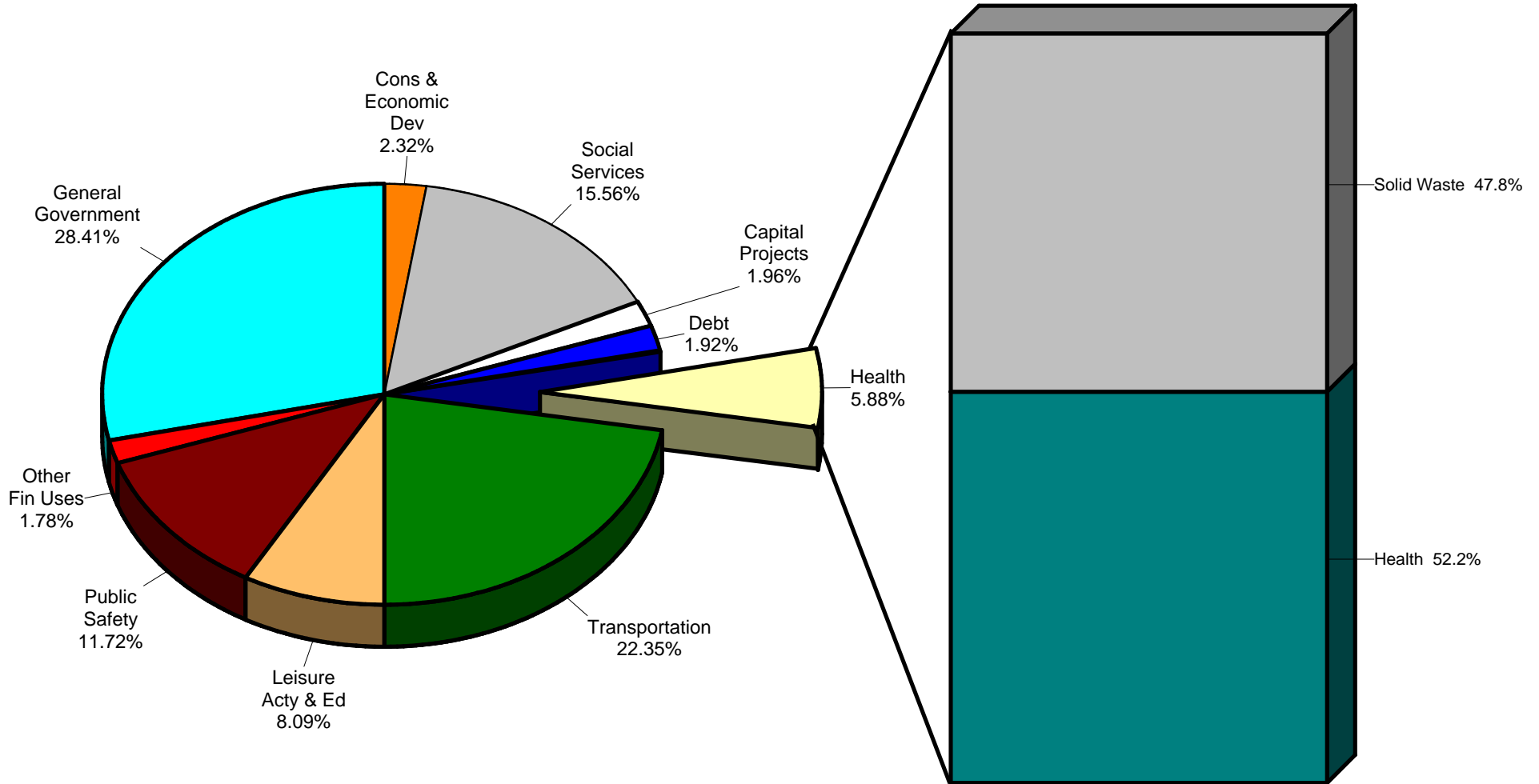
CENTRAL WISCONSIN AIRPORT

Fund: 700 Airport Fund
 Org1: 300 Central Wisconsin Airport

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 1,370,766	1,456,297	1,456,297	900,502	1,456,297	Personal Services	\$ 1,494,841	1,494,841	1,494,841
389,524	399,300	399,300	247,321	399,300	Contractual Services	438,800	438,800	438,800
297,913	339,170	339,170	271,425	339,170	Supplies and Expense	503,650	503,650	503,650
14,538	21,800	21,800	16,655	21,800	Building Material	21,800	21,800	21,800
2,105,930	67,750	67,750	64,246	67,750	Fixed Charges	68,200	68,200	68,200
22,458	374,625	374,625	78,873	374,625	Capital Outlay	148,541	148,541	148,541
415,845	549,178	549,178	425,845	549,178	Other Financing Uses	544,363	544,363	544,363
\$ 4,616,974	3,208,120	3,208,120	2,004,867	3,208,120	Total Expenditures	\$ 3,220,195	3,220,195	3,220,195
\$ 300	-	-	192	300	Taxes	\$ -	-	-
3,016,505	2,719,900	2,719,900	2,362,485	3,419,900	Public Charges for Services	2,739,150	2,739,150	2,739,150
365,416	-	-	90,151	169,000	Miscellaneous Revenue	-	-	-
-	488,220	488,220	425,845	488,220	Other Financing Sources	481,045	481,045	481,045
\$ 3,382,221	3,208,120	3,208,120	2,878,673	4,077,420	Total Revenues	\$ 3,220,195	3,220,195	3,220,195
\$ 1,234,753	-	-	(873,806)	(869,300)	TAX LEVY	\$ -	-	-

MARATHON COUNTY

2009 Expense Budget by Activity



Detail by Percentage of Health Expenses

HEALTH DEPARTMENT

MISSION STATEMENT

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

PROGRAMS/SERVICES

Chronic Disease Prevention Program Team:

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

Communicable Disease/Public Health Laboratory Team:

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

Environmental Health Program Team:

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

Parent Child Health Program Team:

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

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

LOGIC MODEL WORKSHEET

Department: Health

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

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

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

Health Outcome Measurement Report

Program Information: The purpose of Start Right is 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.

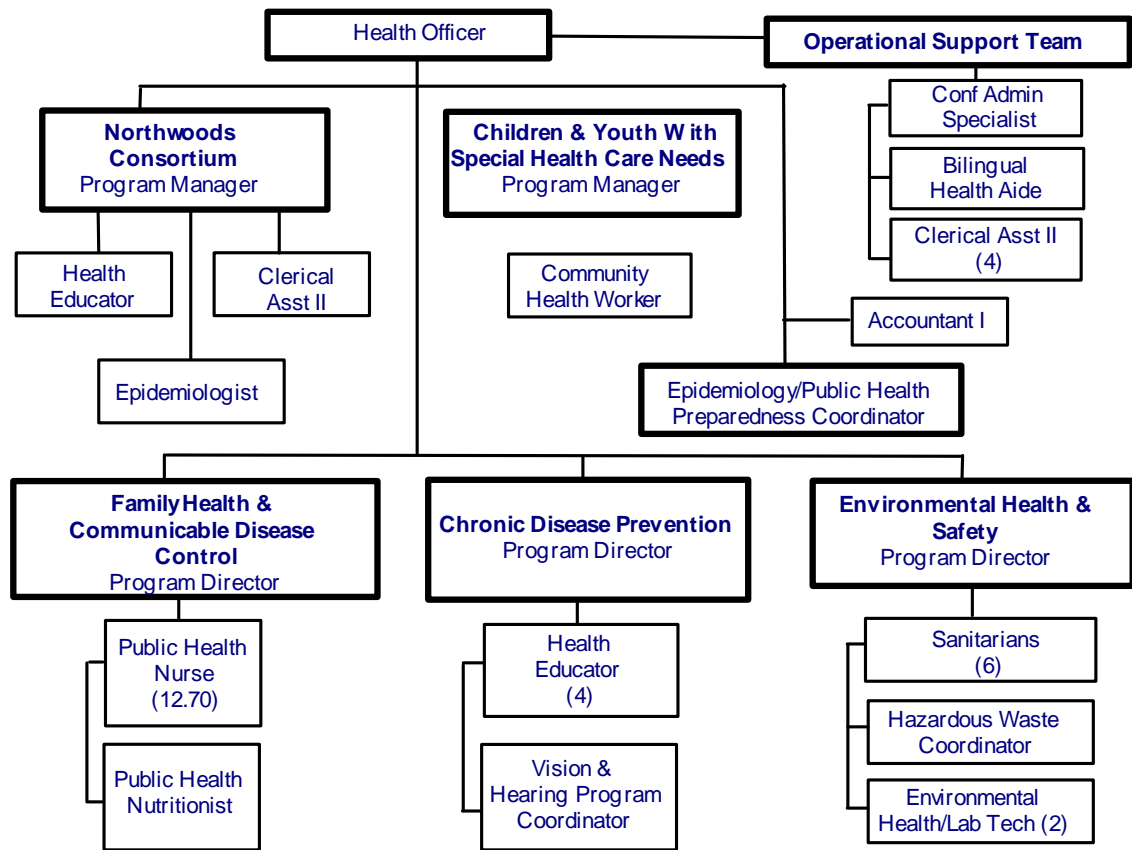
Outcomes achieved: In 2006, 84% of parents' knowledge level increased or stayed the same. The following table shows the change in parenting knowledge in 2005 and 2006.

	<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%
Parents improved or stayed the same:	83%	84%

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)	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Union (FTE)	33.75	36.25	33.85	32.65	34.45	35.95	37.70	37.70	38.70	38.70
Non-Union (FTE)	4.00	4.00	6.00	6.00	7.00	7.00	7.00	7.00	7.00	7.00
Total	37.75	40.25	39.85	38.65	41.45	42.95	44.70	44.70	45.70	45.70

HEALTH DEPARTMENT

Fund: 100 General Fund
 Org1: 315 Health Department

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 2,967,756	3,228,355	3,744,842	2,046,312	3,714,022	Personal Services	\$ 3,305,190	3,305,190	3,305,190
1,078,515	1,026,654	1,380,191	630,007	1,368,877	Contractual Services	1,073,331	1,073,331	1,073,331
248,585	190,572	409,471	128,955	400,800	Supplies & Expense	236,621	236,621	236,621
5,449	3,000	72,500	1,864	72,500	Grants Contributions & Other	69,500	69,500	69,500
21,094	-	-	15,620	15,620	Other Financing Uses	-	-	-
\$ 4,321,399	4,448,581	5,607,004	2,822,758	5,571,819	Total Expenditures	\$ 4,684,642	4,684,642	4,684,642
\$ 1,164,542	1,304,534	1,475,891	828,131	1,442,515	Intergov't Grants & Aid	\$ 1,093,317	1,093,317	1,093,317
584,653	476,869	611,220	584,170	711,220	Public Charges for Services	630,806	630,806	630,806
5,086	13,572	13,572	4,416	14,072	Intergov't Charges for Serv	13,000	13,000	13,000
201,848	137,178	142,370	30,699	36,000	Miscellaneous Revenue	155,884	155,884	155,884
-	-	781,023	-	781,023	Other Financing Sources	224,880	224,880	224,880
\$ 1,956,129	1,932,153	3,024,076	1,447,416	2,984,830	Total Revenues	\$ 2,117,887	2,117,887	2,117,887
\$ 2,365,270	2,516,428	2,582,928	1,375,342	2,586,989	TAX LEVY	\$ 2,566,755	2,566,755	2,566,755

SOLID WASTE

MISSION STATEMENT

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

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

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

PROGRAMS/SERVICES

Landfill Disposal

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

Household Hazardous Waste Facility

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

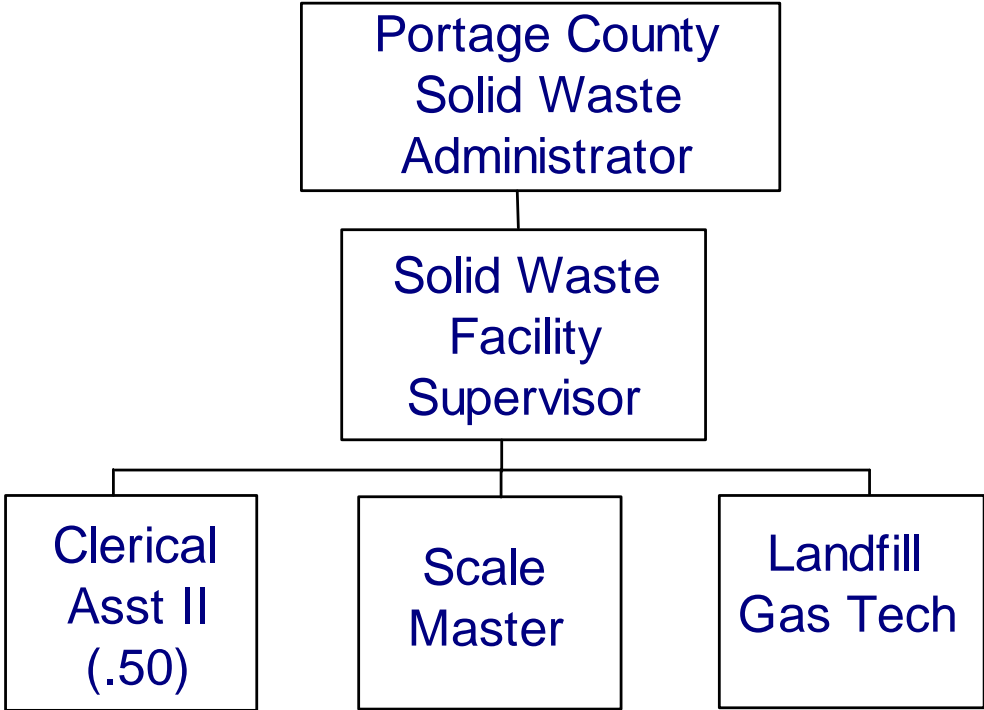
Landfill Long Term Care

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

Environmental Repair Fund

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

SOLID WASTE



Number of Positions (FTE)	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Union (FTE)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	2.50	2.50
Non-Union (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	3.50	3.50

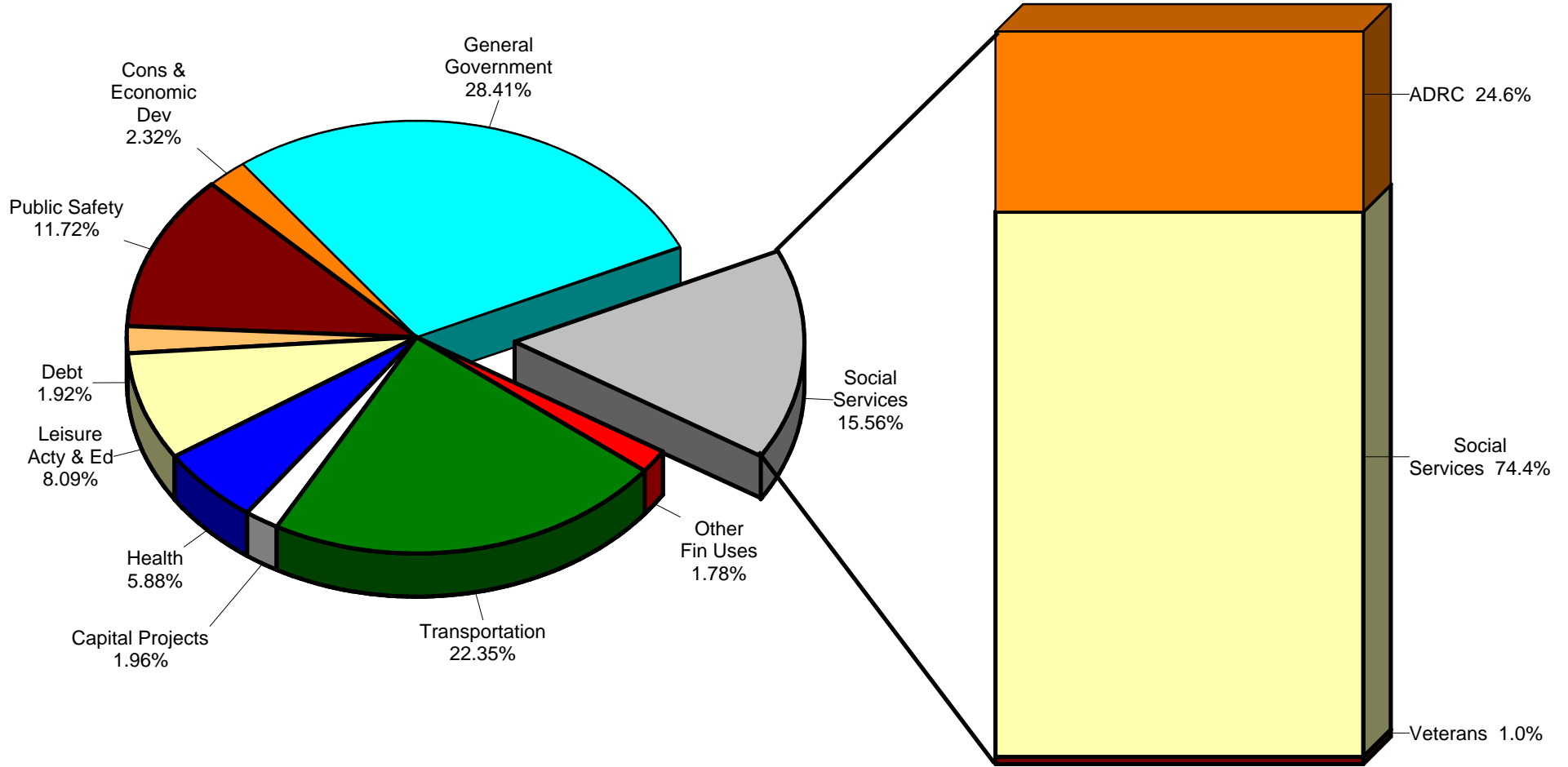
SOLID WASTE

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

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 222,925	204,319	204,319	137,304	204,319	Personal Services	\$ 239,371	239,371	239,371
2,136,452	1,526,800	1,526,800	1,162,413	1,526,800	Contractual Services	1,647,829	1,647,829	1,647,829
24,209	29,600	29,600	27,380	29,600	Supplies & Expense	36,400	36,400	36,400
324,579	557,060	557,060	38,018	557,060	Fixed Charges	855,200	855,200	855,200
65,000	95,000	95,000	50,000	95,000	Grants Contributions & Other	115,000	115,000	115,000
-	1,094,000	1,094,000	75,041	-	Capital Outlay	1,330,000	1,330,000	1,330,000
963,926	217,021	217,021	147,567	312,588	Other Financing Uses	65,700	65,700	65,700
\$ 3,737,091	3,723,800	3,723,800	1,637,723	2,725,367	Total Expenditures	\$ 4,289,500	4,289,500	4,289,500
	31,000	31,000	-	31,000	Intergov't Grants & Aid	\$ 31,000	31,000	31,000
2,008,418	2,130,200	2,130,200	1,873,856	2,136,400	Public Charges for Services	2,516,200	2,516,200	2,516,200
22,370	-	-	-	-	Intergov't Charges for Serv	-	-	-
1,172,647	291,600	291,600	431,673	781,600	Miscellaneous Revenue	221,600	221,600	221,600
963,926	1,271,000	1,271,000	147,567	1,366,567	Other Financing Sources	1,520,700	1,520,700	1,520,700
\$ 4,167,361	3,723,800	3,723,800	2,453,096	4,315,567	Total Revenues	\$ 4,289,500	4,289,500	4,289,500
\$ (430,270)	-	-	(815,373)	(1,590,200)	TAX LEVY	\$ -	-	-

MARATHON COUNTY

2009 Expense Budget by Activity



Detail by Percentage of
Social Services Expenses

SOCIAL SERVICES DEPARTMENT

MISSION STATEMENT

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

PROGRAMS/SERVICES

Adult and Children Services - Access and Assessment

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

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

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

Child Welfare

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

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

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

Direct Services

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

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

Purchased Services

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

Adult Services

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

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

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

Economic Support

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

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

Child Support

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

LOGIC MODEL WORKSHEET

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

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

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

Program customer: Low-income individuals and families

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

Social Services 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.

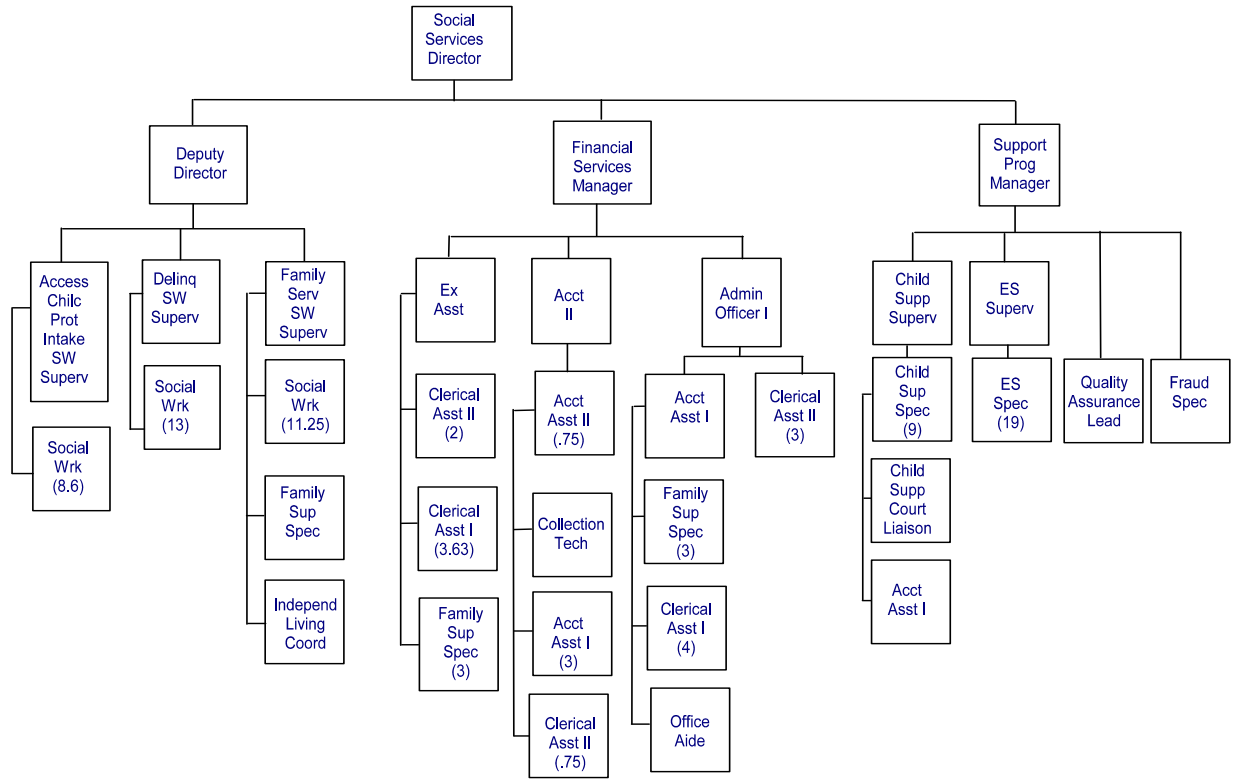
What did you learn about your program based on this outcome?

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)	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Union (FTE)	89.88	90.38	90.38	89.88	97.88	99.13	100.63	101.38	100.98	92.98
Non-Union (FTE)	16.00	16.00	16.00	15.00	15.00	15.00	14.00	14.00	12.00	12.00
Total	105.88	106.38	106.38	104.88	112.88	114.13	114.63	115.38	112.98	104.98

SOCIAL SERVICES DEPARTMENT

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

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 6,496,082	6,995,525	6,995,525	4,377,633	6,995,525	Personal Services	\$ 6,303,065	6,366,078	6,366,078
712,370	722,316	722,316	305,054	717,103	Contractual Services	447,771	447,771	447,771
231,173	255,170	255,170	149,838	260,901	Supplies & Expense	239,823	239,823	239,823
298,615	301,949	301,949	168,604	298,902	Fixed Charges	258,897	258,897	258,897
13,101,869	12,889,245	13,033,074	7,482,505	13,590,859	Grants Contributions & Other	9,261,478	9,261,478	9,261,478
11,560	-	-	-	-	Capital Outlay	-	-	-
\$ 20,851,669	21,164,205	21,308,034	12,483,634	21,863,290	Total Expenditures	\$ 16,511,034	16,574,047	16,574,047
\$ 13,516,433	12,816,159	12,839,988	9,994,228	12,646,275	Intergov't Grants & Aid	\$ 7,870,330	7,901,837	7,901,837
837,043	681,500	681,500	561,619	638,680	Public Charges for Services	580,000	580,000	580,000
304,962	323,082	323,082	180,909	326,582	Miscellaneous Revenue	490,997	515,997	515,997
-	-	120,000	120,000	120,000	Other Financing Sources	120,000	120,000	120,000
\$ 14,658,438	13,820,741	13,964,570	10,856,756	13,731,537	Total Revenues	\$ 9,061,327	9,117,834	9,117,834
\$ 6,193,231	7,343,464	7,343,464	1,626,878	8,131,753	TAX LEVY	\$ 7,449,707	7,456,213	7,456,213

CHILD SUPPORT

Fund: 175 Social Improvement Fund
 Org1: 554 Child Support

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 949,260	1,109,347	1,109,347	645,916	1,109,347	Personal Services	\$ 1,060,022	1,060,022	1,060,022
23,806	39,450	39,450	9,324	28,158	Contractual Services	32,500	32,500	32,500
2,611	4,850	4,850	2,633	5,000	Supplies & Expense	5,725	5,725	5,725
\$ 975,677	1,153,647	1,153,647	657,873	1,142,505	Total Expenditures	\$ 1,098,247	1,098,247	1,098,247
\$ 1,197,411	920,059	920,059	617,636	814,380	Intergov't Grants & Aid	\$ 818,867	818,867	818,867
14,460	11,000	11,000	9,400	10,792	Public Charges for Services	11,000	11,000	11,000
30,502	27,000	27,000	12,300	21,804	Miscellaneous Revenue	22,000	22,000	22,000
\$ 1,242,373	958,059	958,059	639,336	846,976	Total Revenues	\$ 851,867	851,867	851,867
\$ (266,696)	195,588	195,588	18,537	295,529	TAX LEVY	\$ 246,380	246,380	246,380

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: ADRC CW – Community Connections to Promote Independent Living (CCPIL)

Contact Name: Julie Strenn

Brief program description: Early identification of community dwelling individuals who have chronic disease which may currently or in the future cause poorer health and threaten independent living

Mission: The Aging and Disability Resource Center of Central Wisconsin promotes choice and independence through personalized education, advocacy, and access to services that prevent, delay, and lessen the impacts of aging and disabilities in the lives of adults.

Program customer: Adults who have chronic disease which is expected to progress and compromise health and independence.

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
Participants WI Medical College Community Health Educators Aging & Disability Specialists Advocare/Security Health Staff	Develop inclusion criteria for enrolling in prevention project Train program staff in Chronic Care model Community Health Educators provide in home self management support Develop/purchase community health education materials Evaluate the effectiveness of interventions	# of staff who complete and pass the Chronic Care Certification exam. # of referrals provided to community based services by Aging & Disability Specialists # of referrals followed up within 30 days by an Aging & Disability Specialists # of participants # of in home visits # of functional assessments completed # of Community Health Educations sessions and assessments completed	Identify at risk adults 100% of staff successfully complete the Chronic Care Certification process High risk adults improve knowledge of Long Term Care options and community resources High risk adults participating in Community Health Education improve awareness of self-management strategies	High risk adults follow through with referral recommendations/ Options provided by Aging & Disability Specialists High risk adults follow through with recommendations based on Community Health Education intervention High risk adults improve health behaviors and self-management skills as a result of Community Health Education intervention High risk adults participating report improved health care accessibility and service levels.	High risk adults participating in Community Health Education have fewer adverse outcomes (I.e. decreased ER visits, hospital days, nursing home stays) High risk adults experience lower costs related to their overall health care. High risk adults maintain or improve functional status. Ultimate Outcome High risk adults maintain independence in the community.

Aging and Disability Resource Center, 2008 Outcome Measurement Report

Program Information: The ADRC offers a meal program called Senior Nutrition Access Coupon (SNAC). The program aims to serve both the need for nutrition and socialization for rural residents. Meals are provided in selected restaurants who provide 1/3 Daily Nutritional needs for older adults 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:

	At least 6 Meals Per month	Avg. NRS*	Avg. SRS*
2006	4.850	0.350	
2007	5.020	0.330	

*Lower risk scores indicate a more positive outcome.

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

Will implement Nutrition Education at each SNAC restaurant site bi-annually.

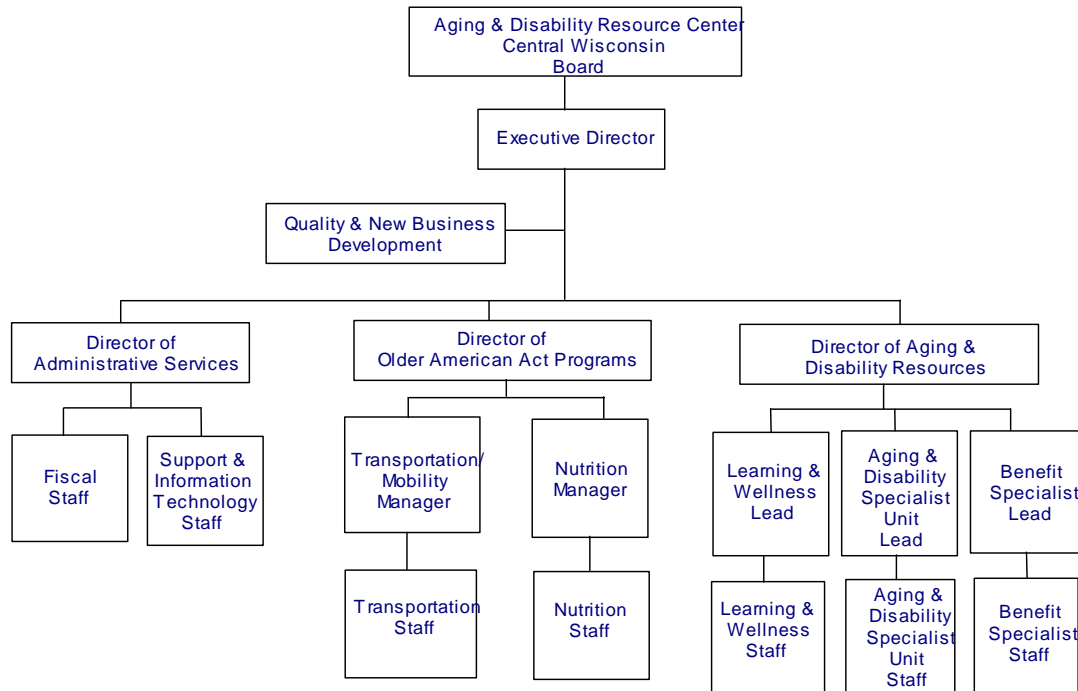
A consideration in the future will be to compare SRS and NRS from 1st year to 2nd year of using SNAC program.

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

Outcome data comparing risk scores from the last 2 assessments completed by consumers indicate that frequent users of SNAC meals (at least 6 meals per month) improved their socialization risk score. Based on 96% of SNAC participants, they indicated that their social opportunities had increased.

Nutritional risk scores (NRS) increased very slightly. It increased 0.17 points (out of 21 total points possible).

AGING AND DISABILITY RESOURCE CENTER - CW



ADRC of Central Wisconsin was created in May 2006

Number of Positions (FTE)	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Union (FTE)	25.53	27.59	31.09	29.34	23.38	23.78	22.78	40.06	38.18	38.18
Non-Union (FTE)	6.00	7.00	7.00	6.00	7.50	8.50	7.50	12.44	12.43	12.43
Total	31.53	34.59	38.09	35.34	30.88	32.28	30.28	52.50	50.61	50.61

AGING AND DISABILITY RESOURCE CENTER-CW

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

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 31,446	-	-	-	-	Personal Services	\$ -	-	-
1,003,218	391,297	391,297	391,297	391,297	Contractual Services	395,367	395,367	395,367
4,078	-	-	-	-	Supplies & Expense	-	-	-
530	-	-	-	-	Fixed Charges	-	-	-
1,982	-	-	-	-	Other Financing Uses	-	-	-
\$ 1,041,254	391,297	391,297	391,297	391,297	Total Expenditures	\$ 395,367	395,367	395,367
\$ 774,994	-	-	33,066	-	Intergov't Grants & Aid	\$ -	-	-
7,474	-	-	5,628	-	Miscellaneous Revenue	-	-	-
\$ 782,468	-	-	38,694	-	Total Revenues	\$ -	-	-
\$ 258,786	391,297	391,297	352,603	391,297	TAX LEVY	\$ 395,367	395,367	395,367

AGING AND DISABILITY RESOURCE CENTER-CW

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

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 2,623,923	3,077,084	3,186,594	1,920,460	3,186,594	Personal Services	\$ 3,275,007	3,275,007	3,275,007
1,096,690	1,063,986	1,231,670	555,953	1,231,670	Contractual Services	1,283,963	1,283,963	1,283,963
388,315	378,914	398,030	232,054	398,030	Supplies & Expense	395,111	395,111	395,111
242,609	261,081	265,685	175,792	265,685	Fixed Charges	243,267	243,267	243,267
43,222	84,734	84,734	40,185	84,734	Grants Contributions Other	86,727	86,727	86,727
75,364	62,000	62,000	3,103	62,000	Capital Outaly	14,000	14,000	14,000
-	169,320	150,134	-	150,134	Other Financing Uses	142,163	142,163	142,163
\$ 4,470,123	5,097,119	5,378,847	2,927,547	5,378,847	Total Expenditures	\$ 5,440,238	5,440,238	5,440,238
\$ 2,900,467	3,426,660	3,540,392	2,097,060	3,540,392	Intergov't Grants & Aid	\$ 4,074,399	4,074,399	4,074,399
99,613	110,472	107,472	52,931	107,472	Public Charges for Services	33,500	33,500	33,500
660,093	761,087	761,087	647,468	761,087	Intergovt Charges for Serv	781,049	781,049	781,049
437,443	480,600	500,100	301,245	500,100	Miscellaneous Revenue	488,290	488,290	488,290
-	318,300	469,796	-	469,796	Other Financing Sources	63,000	63,000	63,000
\$ 4,097,616	5,097,119	5,378,847	3,098,704	5,378,847	Total Revenues	\$ 5,440,238	5,440,238	5,440,238
\$ 372,507	-	-	(171,157)	-	TAX LEVY	\$ -	-	-

VETERANS SERVICE OFFICE

MISSION STATEMENT

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

PROGRAMS/SERVICES

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

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

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

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

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

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

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

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

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

Veterans Department 2008 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 implement plans for individual short-term goals.

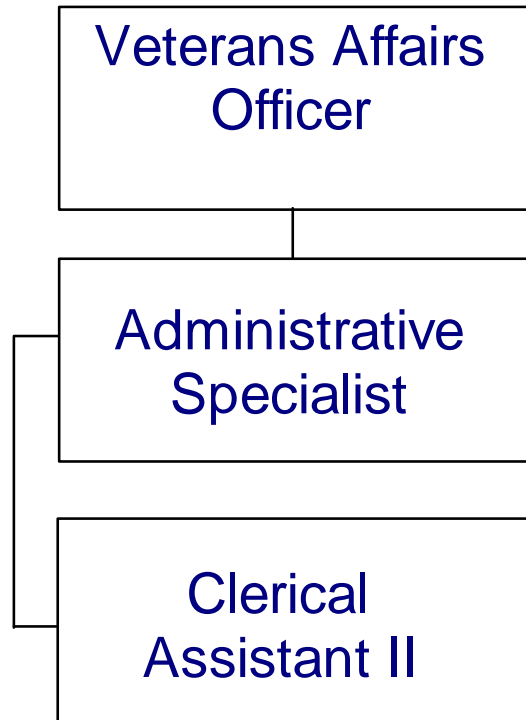
Expected indicators: By 04/01/08, 50% of the veterans who seek assistance with filing U.S. Department of Veterans Affairs (VA) disability compensation claims through our office will have implemented a plan to attempt to achieve those benefits.

Outcomes achieved: The CVSO randomly selected 20 veterans who contacted the office to inquire about filing VA disability compensation claims between 01/01/08 and 04/01/08. The CVSO tracked these possible claims. Of these 20 veterans, 17 (85%) initiated the VA disability compensation claims process after meeting with the CVSO and determining a course of action to take to attempt to obtain benefits. Of these 20 veterans, 3 (15%) did not follow through after the initial discussion with the CVSO.

What did you learn about your program based on this outcome? The Veterans Department is doing a good job of assisting veterans with implementing a plan on how to achieve VA disability compensation claims. We would like to see every veteran who contacts our office about compensation benefits follow through with the claims process, but we also realize that due to the nature of some military disabilities (primarily psychological in nature) and other personal factors beyond our control, we will never be able to ensure that every veteran follows through in the claims process.

What will you do with the outcome information and will you make any changes to the program? We will not make any changes to the program. We will continue to stress to veterans the importance of initiating a plan to obtain compensation benefits. We will continue to encourage veterans to follow through on initiating claims after their initial meeting with the CVSO.

VETERANS SERVICE OFFICE



Number of Positions (FTE)	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Union (FTE)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Non-Union (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00

VETERANS SERVICE OFFICE

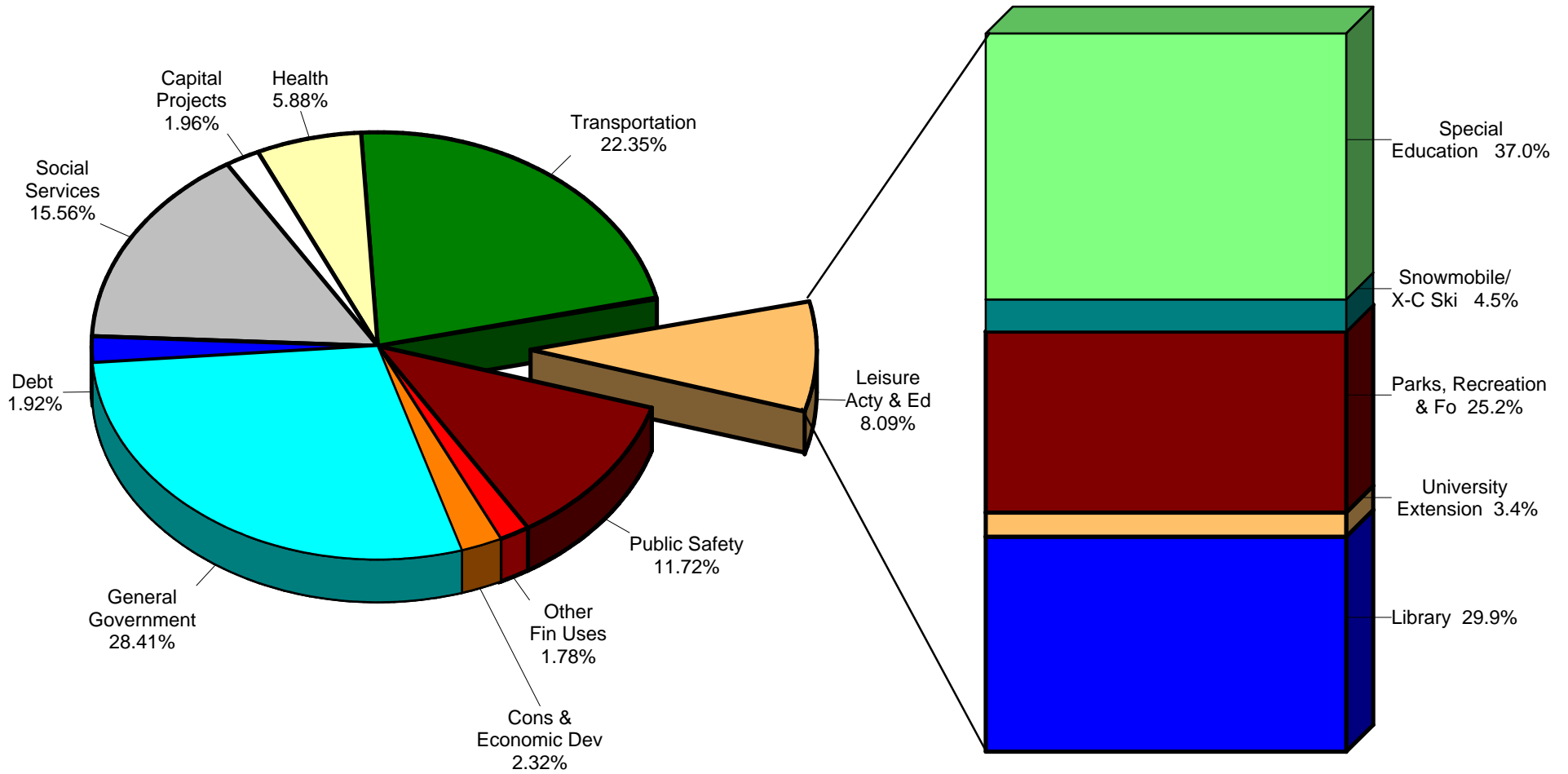
Fund: 100 General Fund
 Org1: 555 Veterans

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 194,877	206,330	206,330	132,802	206,330	Personal Services	\$ 212,897	212,897	212,897
4,171	3,300	3,300	2,567	3,300	Contractual Services	3,300	3,300	3,300
7,136	11,086	11,086	4,050	11,086	Supplies & Expense	11,576	11,576	11,576
-	200	200	-	200	Fixed Charges	200	200	200
2,613	3,200	14,591	1,945	3,200	Grants Contributions Other	3,200	3,200	3,200
-	-	-	-	250	Capital Outla	250	-	-
\$ 208,797	224,116	235,507	141,364	224,366	Total Expenditures	\$ 231,423	231,173	231,173
\$ 13,000	13,000	13,000	13,000	13,000	Intergov't Grants & Aid	\$ 13,000	13,000	13,000
-	-	11,391	-	11,391	Other Financing Sources	-	-	-
\$ 13,000	13,000	24,391	13,000	24,391	Total Revenues	\$ 13,000	13,000	13,000
\$ 195,797	211,116	211,116	128,364	199,975	TAX LEVY	\$ 218,423	218,173	218,173

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MARATHON COUNTY

2009 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 / Teenage Customers (age 18 and under) Satisfaction Improvement Program

Contact Name: Phyllis Christensen

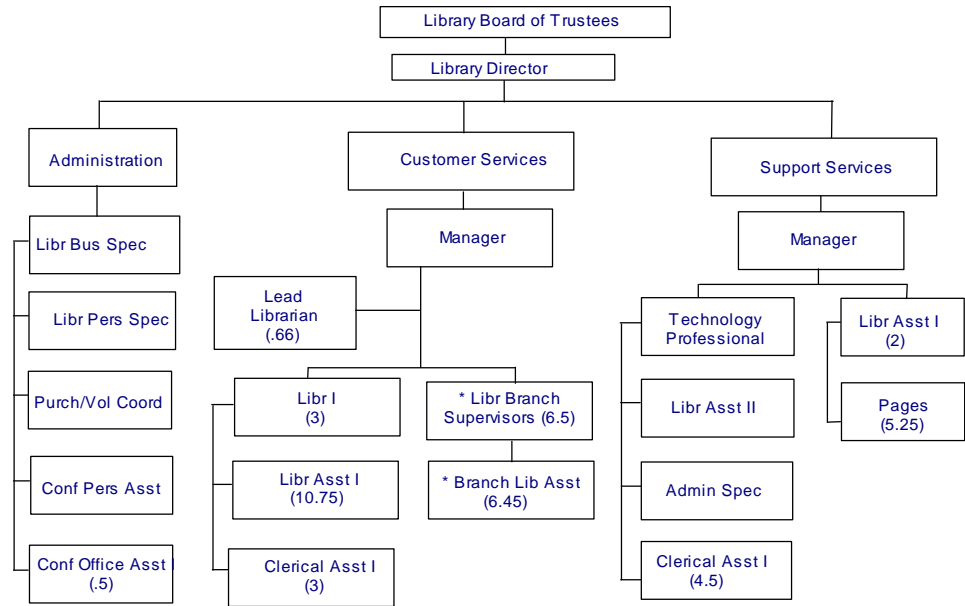
Brief program description: Educational and feedback programs intended to increase customer satisfaction of teenage library users. This is a refinement of our current program intended to increase general customer satisfaction

Mission: Providing education and support to staff to better understand and increase customer satisfaction with each visit to the library

Program customer: Current library teenage customers

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
Budget Donations Staff Facilities Educators	Provide educators on topics of interest to our customers. Constantly update collections to meet customers needs. Provide new technologies to meet changing customer needs Increase staff skills on technology used in the library. Staff attend customer service education programs Staff interact with teenage customers Leaders provide staff with ongoing feedback on customer interactions	# of educational events hosted demographics and # of persons checking out material # number of positive responses on Customer Service Experience Survey by teenage customers # of staff attending customer service training # of staff passing technology competency tests	Staff are aware of the impact of their actions and attitudes on the customer's experience Teenage customers find what they want more often. Teenage customers will participate in more library activities. Teenage customers will be more satisfied with their library experience Staff increase their understanding of customer needs and preferences	Staff are more respectful of and pleasant with customers, especially teenagers Customers return more frequently Customers recommend the library to a friend Staff are seen as experts Customers are consistently greeted and assisted by staff at the library. Staff apply new skills in using technology	The library is a community destination attracting customers <ul style="list-style-type: none"> ▪ Of all ages ▪ With various interests ▪ From multiple ethnic groups Teenage customers continue to view the library as a resource after completing high school and/or college Community support for libraries increases Customers find that the resources of the library meet or exceed their expectations for learning and entertainment

LIBRARY



- Athens, Edgar, Hatley, Marathon, Mosinee, Rothschild, Spencer, Stratford

Number of Positions (FTE)	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Union (FTE)	32.18	32.35	32.35	33.38	31.63	31.63	33.80	33.30	33.30	36.95
Non-Union (FTE)	23.75	23.75	23.75	21.85	21.22	21.22	20.22	19.75	19.75	15.66
WVLS Funded Positions (FTE) - Union	1.25	1.25	1.25	1.25	1.25	1.25	1.25	0.00	0.00	0.00
Total	57.18	57.35	57.35	56.48	54.10	54.10	55.27	53.05	53.05	52.61

LIBRARY

Fund: 100 General Fund
 Org1: 665 Library

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 2,606,185	2,855,281	2,835,281	1,661,844	2,835,281	Personal Services	\$ 2,923,154	2,923,154	2,923,154
194,509	179,251	228,611	142,983	199,251	Contractual Services	216,329	216,329	216,329
594,207	520,560	614,974	367,166	519,404	Supplies & Expense	487,302	487,302	504,302
68,445	66,946	66,946	38,666	66,946	Fixed Charges	67,635	67,635	67,635
\$ 3,463,346	3,622,038	3,745,812	2,210,659	3,620,882	Total Expenditures	\$ 3,694,420	3,694,420	3,711,420
\$ 5,000	-	-	-	-	Intergov't Grants & Aid	\$ -	-	-
168,614	81,500	81,500	104,845	100,000	Public Charges for Services	83,500	83,500	83,500
-	-	-	255	-	Intergov't Charges for Serv	-	-	-
119,222	44,652	44,652	55,587	68,976	Miscellaneous Revenue	46,116	46,116	46,116
-	50,000	401,634	-	361,755	Other Financing Sources	50,000	50,000	50,000
\$ 292,836	176,152	527,786	160,687	530,731	Total Revenues	\$ 179,616	179,616	179,616
\$ 3,170,510	3,445,886	3,218,026	2,049,972	3,090,151	TAX LEVY	\$ 3,514,804	3,514,804	3,531,804

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.

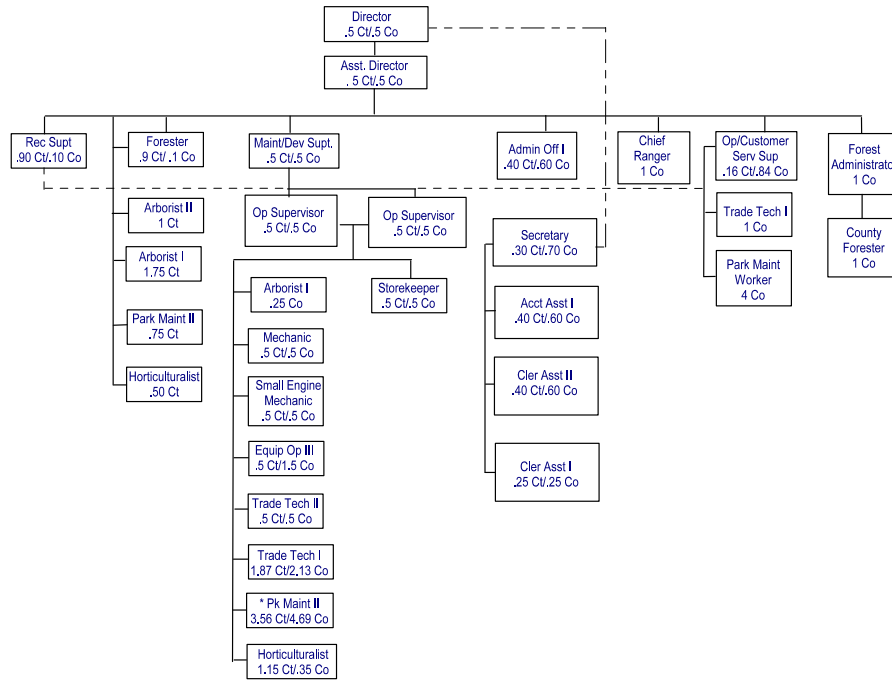
LOGIC MODEL WORKSHEET

Department/Program Name: Parks, Recreation and Forestry Department Energy Conservation Program **Contact Name:** Peter Knotek
Brief program description: Parks, Recreation and Forestry Department Energy Conservation Program

Mission: Reduce departmental energy use (fuel and utilities) to control program costs to park patrons
Program customer: Park program participants and facility users

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
Staff	Educational programs for staff	Number of educational presentations	Staff becomes educated on conservation practices	PRF reduces overall energy consumption in one year by 10%	Energy conservation becomes part of PRF culture
Clients	Provide information to user groups	Number of user groups informed	User groups become aware of process and desired outcomes	User groups support conservation efforts	
Funding	Improve technology	Number of technology improvement projects	Inefficient mechanical systems replaced		Success of technology improvements results in continuation of improvement projects
Equipment		Number of program changes			
Supplies	Program management		Programs are consolidated or scheduled to maximize efficiency	Program costs are stabilized for 2010	Sustained or increased participation in PRF programs due to stabilized costs to users
Partners					

PARK RECREATION & FORESTRY



Number of Positions (FTE)	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Union (FTE)	34.50	34.50	34.50	34.50	31.50	32.50	31.50	31.50	31.50	31.50
Non-Union (FTE)	12.00	12.00	12.00	16.00	14.00	14.00	13.00	13.00	13.00	13.00
Total	46.50	46.50	46.50	50.50	45.50	46.50	44.50	44.50	44.50	44.50
Allocation										
City FTE	22.13	22.13	22.13	22.13	19.29	19.79	19.29	19.29	19.29	19.79
County FTE	24.37	24.37	24.37	28.37	26.21	26.71	25.21	25.21	25.21	24.71

PARK RECREATION & FORESTRY

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

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 1,819,722	1,928,779	1,928,779	1,293,076	1,928,779	Personal Services	\$ 1,980,015	1,980,015	1,980,015
306,839	316,719	317,192	159,503	304,695	Contractual Services	322,894	333,927	333,927
208,036	235,082	235,082	159,674	256,496	Supplies & Expense	251,814	255,399	255,399
100,009	108,850	120,656	52,939	113,345	Building Materials	99,800	99,800	99,800
58,045	139,600	139,600	51,715	64,591	Fixed Charges	138,174	138,174	138,174
15,839	18,734	18,734	17,754	18,734	Grants Contributions & Other	19,289	19,289	19,289
12,500	58,758	211,605	131,304	157,265	Capital Outlay	72,140	72,140	72,140
\$ 2,520,990	2,806,522	2,971,648	1,865,965	2,843,905	Total Expenditures	\$ 2,884,126	2,898,744	2,898,744
\$ 50,327	51,913	204,178	128,046	204,178	Intergov't Grants & Aid	\$ 76,285	76,285	76,285
1,033,106	795,360	795,360	694,805	847,472	Public Charges for Services	822,300	822,300	822,300
68,914	87,000	87,000	47,234	72,000	Intergov't Charges for Serv	87,000	87,000	87,000
34,393	44,850	44,850	16,083	22,000	Miscellaneous Revenue	45,600	45,600	45,600
-	54,278	67,139	-	67,139	Other Financing Sources	44,313	44,313	44,313
\$ 1,186,740	1,033,401	1,198,527	886,168	1,212,789	Total Revenues	\$ 1,075,498	1,075,498	1,075,498
\$ 1,334,250	1,773,121	1,773,121	979,797	1,631,116	TAX LEVY	\$ 1,808,628	1,823,246	1,823,246

PARK LAND and PRODUCTS

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

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 3,465	1,000	1,000	150	150	Contractual Services	\$ 1,000	1,000	1,000
-	1,800	1,800	-	850	Supplies & Expense	1,800	1,800	1,800
978	5,000	5,000	-	1,000	Fixed Charges	5,000	5,000	5,000
19,200	33,000	183,000	138,321	138,322	Capital Outlay	33,000	33,000	33,000
\$ 23,643	40,800	190,800	138,471	140,322	Total Expenditures	\$ 40,800	40,800	40,800
\$ 66,353	35,800	35,800	142	1,000	Intergov't Grants & Aid	\$ 26,800	26,800	26,800
24,058	5,000	5,000	8,583	14,000	Miscellaneous Revenue	14,000	14,000	14,000
-	-	150,000	-	100,000	Other Financing Sources	-	-	-
\$ 90,411	40,800	190,800	8,725	115,000	Total Revenues	\$ 40,800	40,800	40,800
\$ (66,768)	-	-	129,746	25,322	TAX LEVY	\$ -	-	-

FAIRGROUNDS MAINTENANCE

Fund: 100 General Fund
 Org1: 716 Fairground Maintenance

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 306	2,000	2,000	-	2,000	Contractual Services	\$ 2,000	2,000	2,000
-	300	300	-	300	Supplies & Expense	300	300	300
4,074	4,000	4,000	-	3,000	Building Materials	4,000	4,000	4,000
8,216	170,043	171,764	47,232	45,000	Capital Outlay	163,464	163,464	163,464
\$ 12,596	176,343	178,064	47,232	50,300	Total Expenditures	\$ 169,764	169,764	169,764
\$ 18,015	18,500	18,500	14,254	18,000	Public Charges for Services	\$ 18,500	18,500	18,500
24,002	20,500	20,500	2,925	22,000	Miscellaneous Revenue	22,500	22,500	22,500
-	137,343	139,064	-	139,064	Other Financing Sources	128,764	128,764	128,764
\$ 42,017	176,343	178,064	17,179	179,064	Total Revenues	\$ 169,764	169,764	169,764
\$ (29,421)	-	-	30,053	(128,764)	TAX LEVY	\$ -	-	-

SNOWMOBILE/ATV

Fund: 100 General Fund
 Org1: 692 Snowmobile/ATV

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 53,502	48,689	48,689	38,897	48,689	Personal Services	\$ 50,238	50,238	50,238
421,010	448,170	434,220	185,608	576,760	Contractual Services	396,039	396,039	396,039
504	1,955	1,955	239	1,900	Supplies & Expense	1,535	1,272	1,272
537	721	721	725	721	Fixed Charges	705	705	705
\$ 475,553	499,535	485,585	225,469	628,070	Total Expenditures	\$ 448,517	448,254	448,254
\$ 425,610	341,557	341,557	138,205	504,738	Intergov't Grants & Aid	\$ 384,451	384,451	384,451
-	-	-	(354)	-	Intergov't Charges for Services	-	-	-
3,558	2,500	2,500	143	2,500	Miscellaneous Revenue	2,500	2,500	2,500
-	129,185	115,235	-	82,175	Other Financing Sources	34,485	34,485	34,485
\$ 429,168	473,242	459,292	137,994	589,413	Total Revenues	\$ 421,436	421,436	421,436
\$ 46,385	26,293	26,293	87,475	38,657	TAX LEVY	\$ 27,081	26,818	26,818

CROSS COUNTRY SKI TRAIL

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

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 60,095	62,322	62,322	53,968	62,322	Personal Services	\$ 68,057	68,057	68,057
11,242	12,650	12,650	10,653	11,720	Contractual Services	14,600	14,600	14,600
4,518	12,085	12,085	6,932	9,369	Supplies & Expense	13,031	13,031	13,031
1,707	850	850	163	350	Building Materials	850	850	850
1,291	1,464	1,464	1,460	1,464	Fixed Charges	1,229	1,229	1,229
6,532	6,663	6,663	6,662	6,663	Other Financing Uses	6,796	6,796	6,796
\$ 85,385	96,034	96,034	79,838	91,888	Total Expenditures	\$ 104,563	104,563	104,563
\$ 87,834	95,334	95,334	55,506	91,300	Public Charges for Services	\$ 103,863	103,863	103,863
-	-	-	(691)	-	Intergov't Charges for Serv	-	-	-
79	700	700	(359)	100	Miscellaneous Revenue	700	700	700
\$ 87,913	96,034	96,034	54,456	91,400	Total Revenues	\$ 104,563	104,563	104,563
\$ (2,528)	-	-	25,382	488	TAX LEVY	\$ -	-	-

UNIVERSITY OF WISCONSIN-EXTENSION

MISSION STATEMENT

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

PROGRAMS/SERVICES

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

Agriculture and Natural Resources

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

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

Community, Natural Resources and Economic Development

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

Family Living Education

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

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

4-H/ Youth Development

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

University Publications and Programs

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

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

LOGIC MODEL WORKSHEET

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

Contact: Tom Cadwallader

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

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

Program customer: Primary: current and prospective farmers

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

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.”

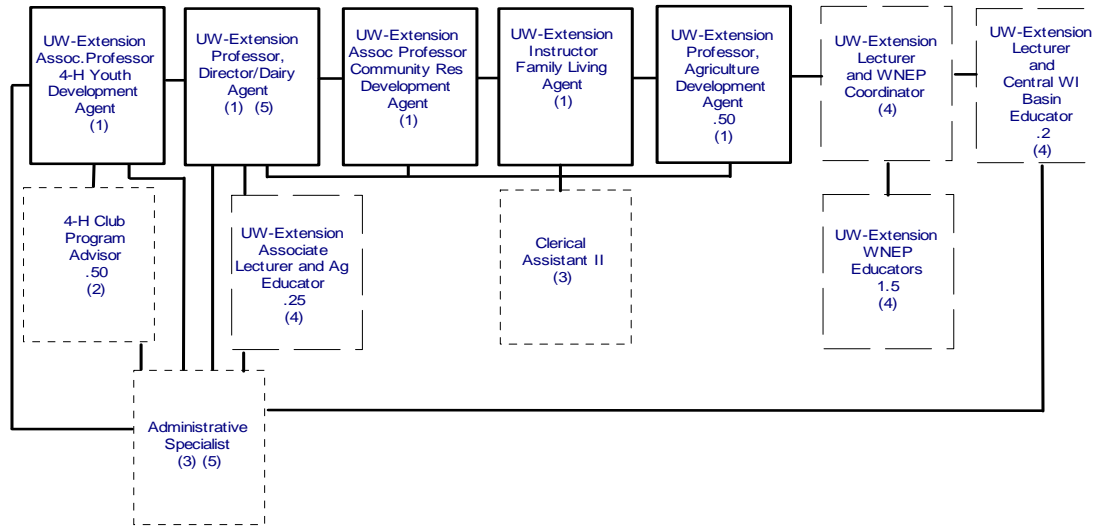
Expected Indicators: This project was not intended to work with a large number of farmers directly but to share what is learned with other farmers and farm advisors. The intermediate outcome was to help a smaller group of farmers, less than a half dozen, and share that information at various educational 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)	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
State Employees	8.85	7.75	7.55	7.55	9.00	8.45	7.80	7.75	7.95	7.95
Union (FTE)	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Non-Union (FTE)	.50	.50	.50	.50	.50	.50	.50	.50	0.00	0.00
Total	12.35	11.25	11.05	10.05	11.50	10.95	10.30	10.25	9.95	9.95

UNIVERSITY OF WISCONSIN-EXTENSION

Fund: 100 General Fund
 Org1: 730 University Extension Program

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 124,931	129,014	129,014	91,679	135,643	Personal Services	\$ 135,643	138,135	142,838
235,039	222,215	222,215	105,277	222,224	Contractual Services	222,224	224,020	224,020
55,470	47,565	47,565	26,027	53,010	Supplies & Expense	53,010	48,625	48,625
73	200	200	361	200	Fixed Charges	200	-	-
\$ 415,513	398,994	398,994	223,344	411,077	Total Expenditures	\$ 411,077	410,780	415,483
\$ 8,400	3,900	3,900	8,800	3,900	Public Charges for Services	\$ 3,900	3,900	8,800
35,372	29,595	29,595	31,239	35,095	Intergov't Charges for Serv	35,095	31,095	36,595
3,277	-	-	1,165	1,200	Miscellaneous Revenue	1,200	-	-
-	19,300	19,300	-	32,904	Other Financing Sources	32,904	19,300	19,300
\$ 47,049	52,795	52,795	41,204	73,099	Total Revenues	\$ 73,099	54,295	64,695
\$ 368,464	346,199	346,199	182,140	337,978	TAX LEVY	\$ 337,978	356,485	350,788

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.

Administration & Supervision

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

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

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

Comprehension System of Professional Development (CSPD)

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

School Psychology Services

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

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

Program Support/Behavioral Specialists

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

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

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

Special Education Teachers

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

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

Vocational Training Specialists (VTS)

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

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

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

Assessment and Evaluation Services

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

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

School Nurse and Health Aides

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

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

An example of some of the types of services include:

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

Paraprofessionals

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

Occupational /Physical Therapy

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

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

Kids on the Block

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

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

Liaison Services

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

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

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

Summer Camp

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

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

Journey Day Treatment

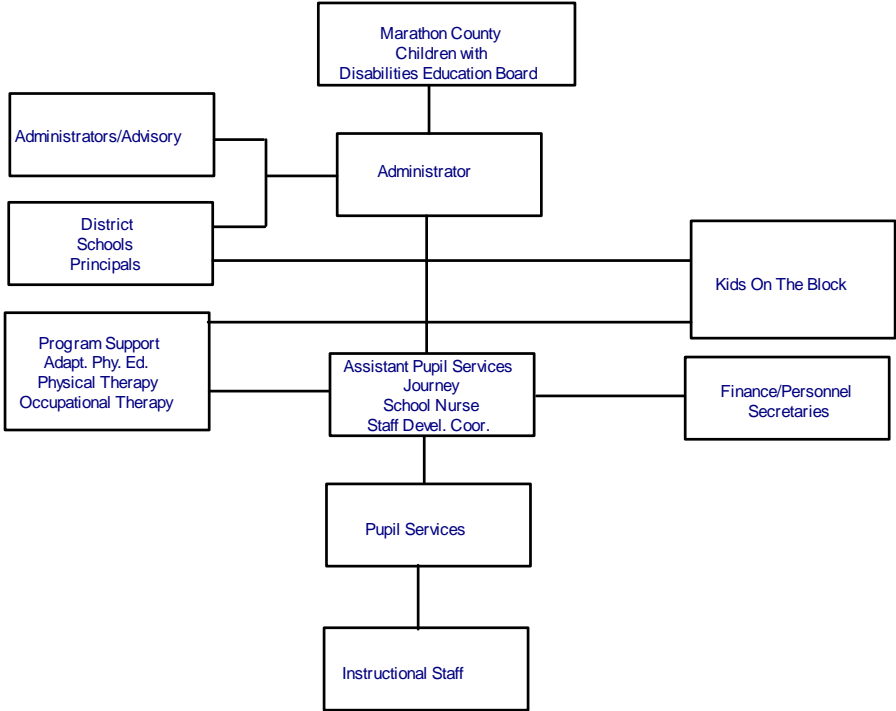
The Journey Day Treatment Program is a combination mental health and learning opportunity designed to meet the unique needs of students with significant social and behavioral needs. The day program provides individual and group therapy to students, family support and educational services. These services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

Adaptive Physical Education

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

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

SPECIAL EDUCATION



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

Number of Positions (FTE)	2001	2002	2003	2004	2005	2006	2007	2008	2009
Union (FTE)	52.00	52.00	43.00	42.00	42.00	42.00	41.00	40.00	38.50
Non-Union (FTE)	47.00	47.00	48.00	48.00	47.00	47.00	43.00	43.00	41.00
Total	99.00	99.00	91.00	90.00	89.00	89.00	84.00	83.00	79.50

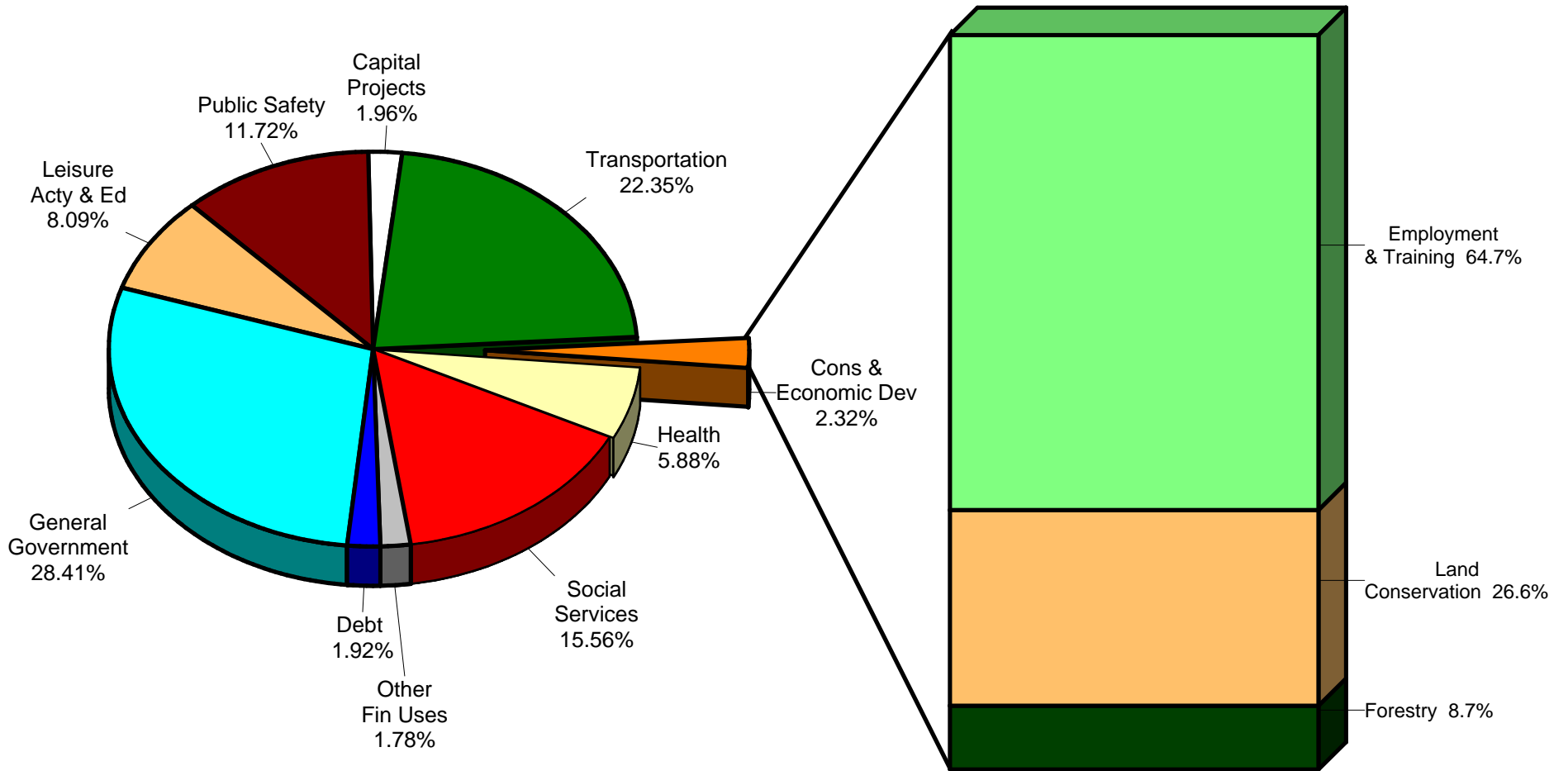
SPECIAL EDUCATION

Actual 2006/07 Prior	July 07 /June 08 Adopted Budget	July 07 /June 08 Modified Budget	Actual 7/15/2008	Actual July 07 /June 08	Category	July 08 /June 09 Requested Budget	July 08 /June 09 Recommended Budget	July 08 /June 09 Adopted Budget
\$ 2,731,663	2,812,559	2,815,249	2,695,454	2,815,249	Personal Services	\$ 3,116,877	3,116,877	3,116,877
967,494	1,039,899	1,051,780	1,015,567	1,051,780	Contractual Services	1,167,265	1,167,265	1,167,265
257,971	268,432	278,655	66,216	278,655	Supplies & Expense	284,408	284,408	284,408
\$ 3,957,128	4,120,890	4,145,684	3,777,237	4,145,684	Total Expenditures	\$ 4,568,550	4,568,550	4,568,550
\$ 968,430	1,036,478	990,500	1,029,915	990,500	Intergov't Grants & Aide	\$ 983,474	983,474	983,474
2,733,434	2,841,826	2,975,234	2,820,571	2,975,234	Intergov't Charges for Serv	3,045,000	3,045,000	3,045,000
109,434	242,586	179,950	201,383	179,950	Miscellaneous Revenue	540,076	540,076	540,076
\$ 3,811,298	4,120,890	4,145,684	4,051,869	4,145,684	Total Revenues	\$ 4,568,550	4,568,550	4,568,550
\$ 145,830	-	-	(274,632)	-	TAX LEVY	\$ -	-	-

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MARATHON COUNTY

2009 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

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 14,009	62,680	58,079	3,041	17,000	Contractual Services	\$ 55,947	55,947	55,947
-	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
554,284	100,690	96,792	-	-	Capital Outlay	114,400	114,400	114,400
\$ 568,293	172,420	163,921	3,041	17,000	Total Expenditures	\$ 179,397	179,397	179,397
\$ 5,043	9,511	9,511	5,154	9,511	Intergovernmental Grants & Aid	\$ 9,511	9,511	9,511
3,547	5,800	5,800	2,974	5,400	Miscellaneous Revenue	4,400	4,400	4,400
514,055	152,752	144,253	14,608	143,877	Other Financing Sources	161,129	161,129	161,129
\$ 522,645	168,063	159,564	22,736	158,788	Total Revenues	\$ 175,040	175,040	175,040
\$ 45,648	4,357	4,357	(19,695)	(141,788)	TAX LEVY	\$ 4,357	4,357	4,357

SEGREGATED LAND

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

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ -	1,300	1,300	-	-	Contractual Services	\$ 1,300	1,300	1,300
-	40	40	-	-	Supplies and Expense	40	40	40
1,516	2,098	2,098	-	598	Fixed Charges	2,098	2,098	2,098
134,387	106,026	102,746	-	-	Capital Outlay	124,627	124,627	124,627
\$ 135,903	109,464	106,184	-	598	Total Expenditures	\$ 128,065	128,065	128,065
\$ 42,525	15,000	15,000	-	15,000	Public Charges for Service	\$ 15,000	15,000	15,000
6,617	7,479	7,479	2,720	7,479	Miscellaneous Revenue	7,479	7,479	7,479
-	86,985	83,705	-	83,705	Other Financing Sources	105,586	105,586	105,586
\$ 49,142	109,464	106,184	2,720	106,184	Total Revenues	\$ 128,065	128,065	128,065
\$ 86,761	-	-	(2,720)	(105,586)	TAX LEVY	\$ -	-	-

LAND CONSERVATION GRANTS

Fund: 100 General Fund
 Org1: 780 Land Conservation Grant

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 231,599	270,742	383,542	134,352	383,542	Personal Services	\$ 271,601	285,899	285,899
66,251	45,326	79,311	33,255	56,882	Contractual Services	48,445	48,445	48,445
11,368	18,023	62,354	14,435	63,345	Supplies and Expense	15,415	15,415	15,415
330,601	593,789	608,418	234,446	593,789	Grants Contributions Other	594,789	594,789	594,789
7,277	-	-	-	-	Other Financing Uses	-	-	-
\$ 647,096	927,880	1,133,625	416,488	1,097,558	Total Expenditures	\$ 930,250	944,548	944,548
\$ 623,491	910,280	1,045,780	161,791	1,039,280	Intergov't Grants & Aid	\$ 912,650	926,948	926,948
1,774	1,400	1,400	1,364	1,400	Public Charges for Service	1,400	1,400	1,400
15,000	15,000	15,000	15,000	15,000	Intergov't Charges for Serv	15,000	15,000	15,000
1,632	1,200	1,200	1,594	1,200	Miscellaneous Revenue	1,200	1,200	1,200
7,277	-	70,245	-	55,944	Other Financing Sources	-	-	-
\$ 649,174	927,880	1,133,625	179,749	1,112,824	Total Revenues	\$ 930,250	944,548	944,548
\$ (2,078)	-	-	236,739	(15,266)	TAX LEVY	\$ -	-	-

EMPLOYMENT AND TRAINING

MISSION STATEMENT

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

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

JOB SEEKER AND PUBLIC ASSISTANCE PROGRAMS/SERVICES

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

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

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

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

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

Workforce Investment Act (WIA)

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

EMPLOYER PROGRAMS/SERVICES

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

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

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

SENIOR AIDES PROJECT

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

LOGIC MODEL WORKSHEET

Department/Program Name: Marathon County Department of Employment and Training (MCDET)– Senior Community Service Employment Program SCSEP)

Contact Name: Kathy Olson

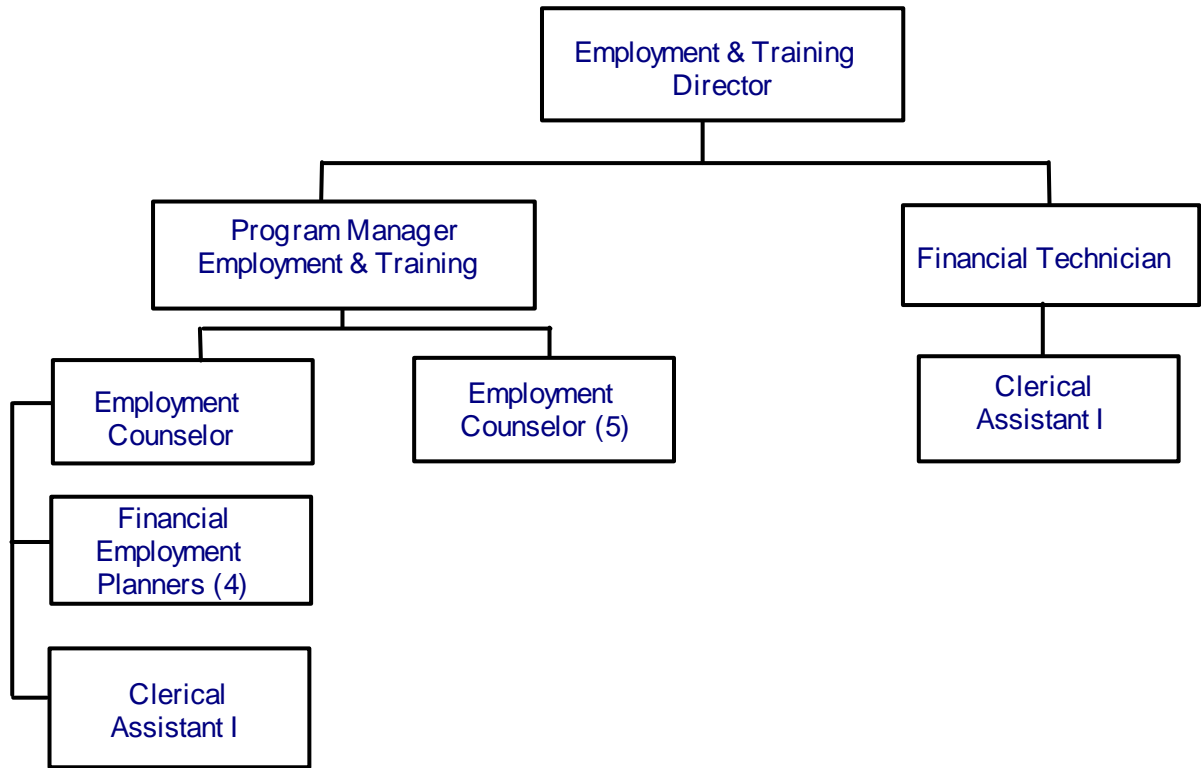
Brief program description: Grant funded program that helps low income Seniors obtain and maintain unsubsidized employment. Participants upgrade job skills through paid community service prior to unsubsidized employment.

Mission: Help Seniors make steps toward self sufficiency through unsubsidized employment.

Program customer: Low income Seniors age 55 and older with preference given to those most in need.

Inputs	Activities	Outputs	Initial Outcomes	Intermediate Outcomes	Long-term Outcomes
Staff Grant funding, including wages for paid community service Senior Job Seekers Marathon County Payroll Department Office Equipment/Supplies Office Space Govt. and Non Profit Agencies as Host Agencies Local Employers Federal Match Dollars National Sponsor support/assistance Workers Comp Time Sheets Partner agencies that provide support services to Seniors	Recruitment, and enrollment of participants Complete Skills Assessment Individual Employment Plan is written with participant input Participant develops resume Job Seekers interview with and are matched with an appropriate Host Agency for training. Job Seekers participate in paid training (by MCDET) at Host Agency 20 hours per week Staff conducts tri-annual Host Agency monitoring visits Job Seekers complete daily job search for unsubsidized job Job Seekers develop new relationships with co-workers at training and employment site Participant interviews with employers Participant is hired into unsubsidized employment and exited from the program Follow ups are conducted	Number of eligible Job Seekers (Service Level) Number of Job Seekers Most In Need (MIN) Number of Individual Employment Plans written Number of successful completions of Individual Employment Plans Number of Community Service hours performed Number of Job Seekers that obtain unsubsidized employment Average Earnings Employment Retention Rate # of Follow Ups Completed	Job Seekers identify their work skills, interests and barriers Job Seekers have a better understanding of what employers are looking for in an employee and what it takes to be successful on the job Job Seekers learn new methods for conducting a job search Job Seekers develop good interviewing skills Job Seekers reduce feelings of loneliness and isolation Job Seekers are better able to meet basic financial needs Host agencies are better able to meet demands due to additional help at no cost to the agency	Job Seekers demonstrate improved self-confidence in their ability to obtain and sustain employment Job Seekers develop new technical work skills Job Seekers obtain unsubsidized employment Job Seekers have improved self-esteem and a better outlook on life Job Seekers gain current employer references	Job Seekers maintain unsubsidized employment long term Job Seekers upgrade employment to a higher paying jobs Job Seekers become financially self-sufficient Employers gain reliable and qualified employees Employers are open to hiring seniors

EMPLOYMENT AND TRAINING



Number of Positions (FTE)	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Union (FTE)	16.00	16.00	17.00	19.00	8.00	8.00	10.00	8.00	7.00	6.00
Non-Union (FTE)	12.00	12.00	11.00	12.00	11.00	11.00	8.00	11.00	10.00	9.00
Total	28.00	28.00	28.00	31.00	19.00	19.00	18.00	19.00	17.00	15.00

EMPLOYMENT AND TRAINING

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

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 1,506,889	1,813,035	1,846,035	1,082,745	1,846,035	Personal Services	\$ 1,843,528	1,705,795	1,705,795
59,814	53,498	55,498	29,349	55,498	Contractual Services	34,191	34,191	34,191
57,392	57,352	61,628	31,330	61,628	Supplies and Expense	49,041	49,041	49,041
69,517	75,607	77,107	50,798	77,107	Fixed Charges	77,515	77,515	77,515
323,556	375,320	400,320	199,675	400,320	Grants Contributions Other	354,356	354,356	354,356
59,891	136,233	136,233	33,000	136,233	Other Financing Uses	74,361	71,424	71,424
\$ 2,077,059	2,511,045	2,576,821	1,426,897	2,576,821	Total Expenditures	\$ 2,432,992	2,292,322	2,292,322
\$ 1,919,714	2,186,517	2,252,293	1,088,593	2,252,293	Intergov't Grants & Aid	\$ 2,004,600	1,869,804	1,869,804
107	300	300	45	300	Public Charges for Services	300	300	300
42,226	30,950	30,950	20,213	30,950	Miscellaneous Revenue	38,650	38,650	38,650
65,891	266,566	266,566	33,000	266,566	Other Financing Sources	362,730	356,856	356,856
\$ 2,027,938	2,484,333	2,550,109	1,141,851	2,550,109	Total Revenues	\$ 2,406,280	2,265,610	2,265,610
\$ 49,121	26,712	26,712	285,046	26,712	TAX LEVY	\$ 26,712	26,712	26,712

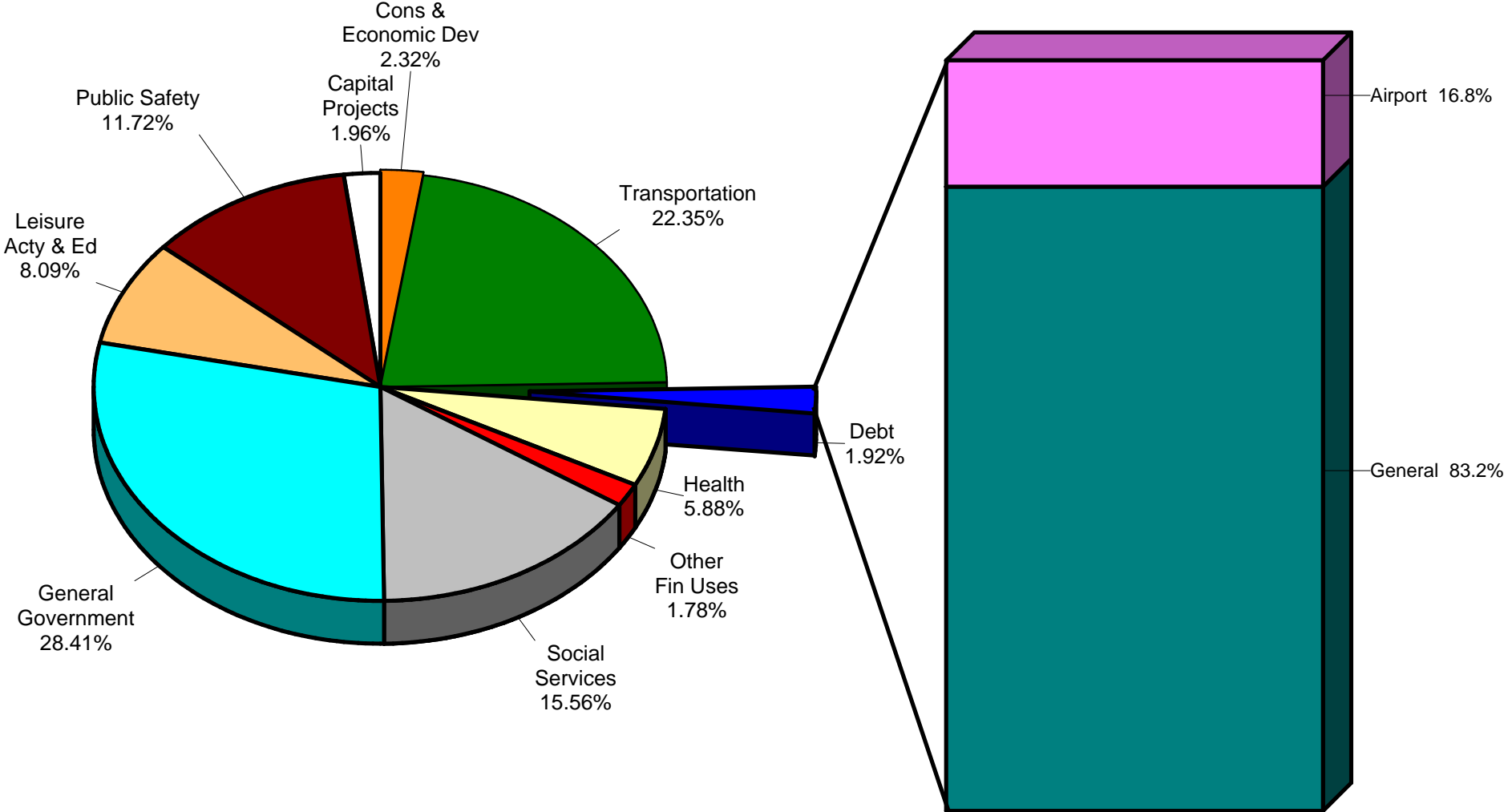
ECONOMIC DEVELOPMENT

Fund: 100 General Fund
 Org1: 135 Finance

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 123,281	-	-	-	-	Grants Contributions Other	\$ -	-	-
\$ 123,281	-	-	-	-	Total Expenditures	\$ -	-	-
\$ 123,281	-	-	-	-	Intergov't Grants & Aid	\$ -	-	-
\$ 123,281	-	-	-	-	Total Revenues	\$ -	-	-
\$ -	-	-	-	-	TAX LEVY	\$ -	-	-

MARATHON COUNTY

2009 Expense Budget by Activity



Detail by Percentage of Debt Expenses

DEBT REDEMPTION

Fund: 500 Debt Fund
 Org1: 810 Debt Redemption

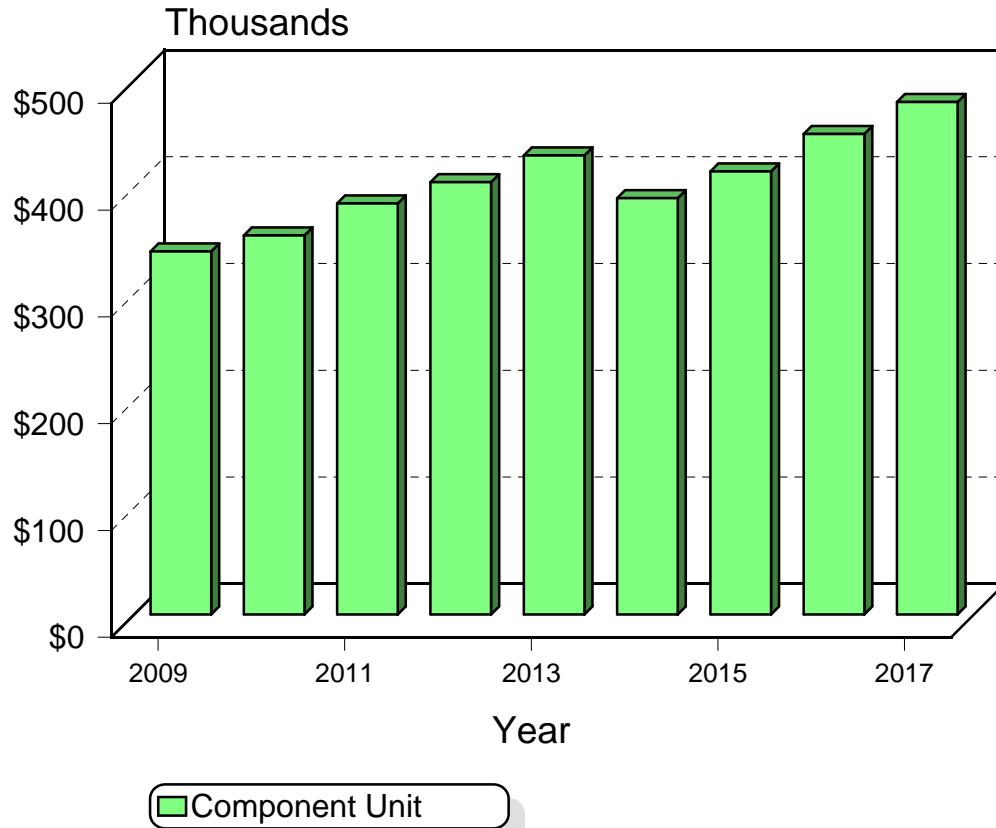
2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 3,427,476	3,148,111	3,205,540	83,266	3,193,111	Debt Service	\$ 100,000	2,438,469	2,438,469
\$ 3,427,476	3,148,111	3,205,540	83,266	3,193,111	Total Expenditures	\$ 100,000	2,438,469	2,438,469
\$ 146,915	50,000	80,000	82,805	95,000	Public Charges for Services	\$ 100,000	100,000	100,000
153,879	-	-	73,888	175,000	Miscellaneous Revenue	-	-	-
-	-	27,429	-	30,000	Other Financing Sources	-	-	-
\$ 300,794	50,000	107,429	156,693	300,000	Total Revenues	100,000	100,000	100,000
\$ 3,126,682	3,098,111	3,098,111	(73,427)	2,893,111	TAX LEVY	\$ -	2,338,469	2,338,469

AIRPORT DEBT REDEMPTION

Fund: 700 Airport Fund
 Org1: 819 Debt Redemption

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 482,785	486,803	486,803	97,637	486,803	Debt Service	\$ 493,363	493,363	493,363
\$ 482,785	486,803	486,803	97,637	486,803	Total Expenditures	\$ 493,363	493,363	493,363
415,845	486,803	486,803	-	486,803	Other Financing Sources	493,363	493,363	493,363
\$ 415,845	486,803	486,803	-	486,803	Total Revenues	\$ 493,363	493,363	493,363
\$ 66,940	-	-	97,637	-	TAX LEVY	\$ -	-	-

MARATHON COUNTY ANNUAL PRINCIPAL

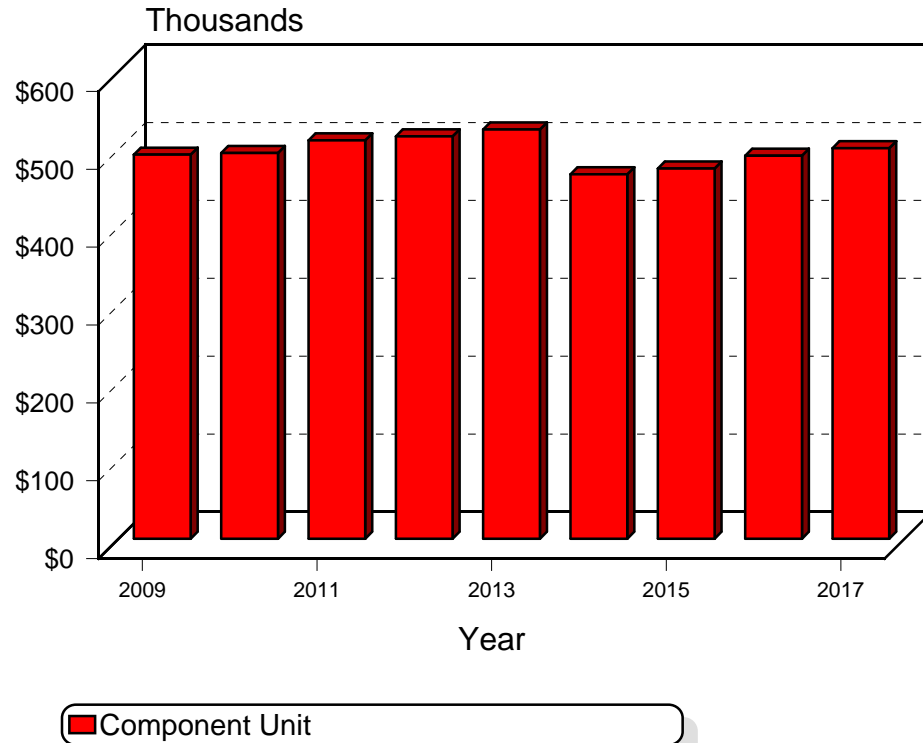


TOTAL PRINCIPAL

Year	Marathon County	Portage County	Total
2009	340,000	0	340,000
2010	355,000	0	355,000
2011	385,000	0	385,000
2012	405,000	0	405,000
2013	430,000	0	430,000
2014	390,000	0	390,000
2015	415,000	0	415,000
2016	450,000	0	450,000
2017	480,000	0	480,000
Total	3,650,000	0	3,650,000

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

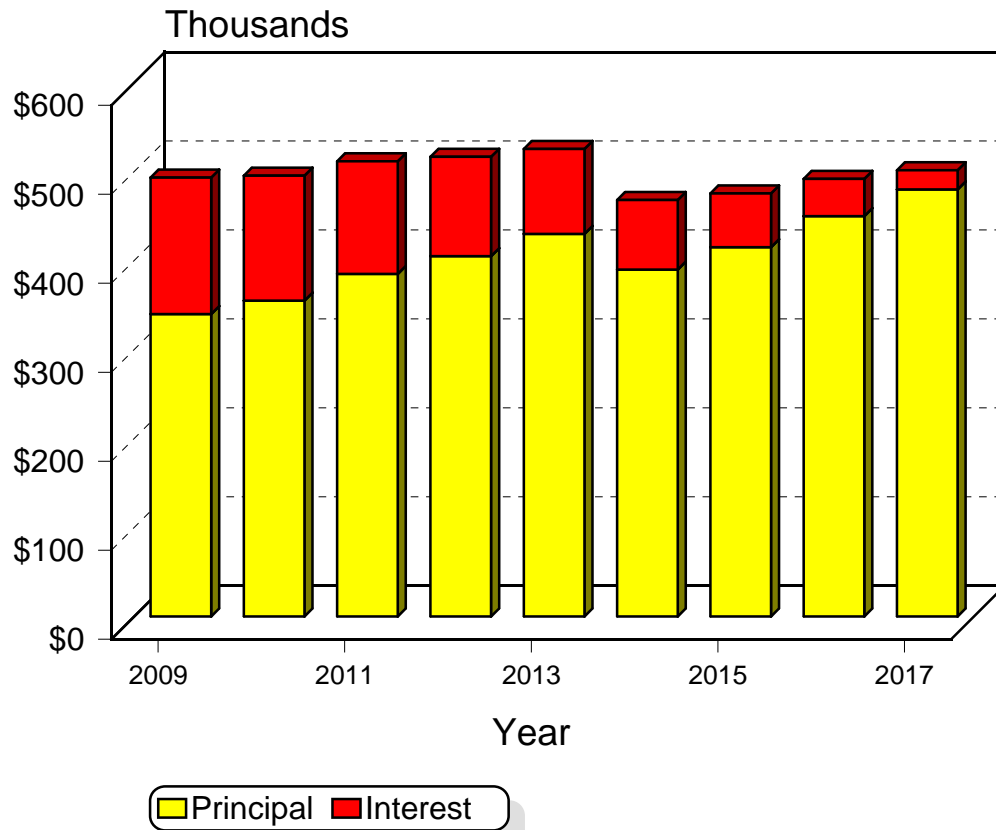


PRINCIPAL & INTEREST REQUIREMENTS

Year	General	Component	Total
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
Total	0	4,479,770	4,479,770

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
2009	340,000	153,363	493,363
2010	355,000	140,395	495,395
2011	385,000	126,640	511,640
2012	405,000	111,750	516,750
2013	430,000	95,573	525,573
2014	390,000	78,075	468,075
2015	415,000	60,525	475,525
2016	450,000	41,850	491,850
2017	480,000	21,600	501,600
Total	3,650,000	829,770	4,479,770

This chart shows the amount of principal and interest on bonded debt coming due each year. Marathon County is the reporting entity for the Central Wisconsin Airport and appropriately must show all debt associated with its operations as a component unit.

**MARATHON COUNTY DEBT SERVICE
REQUIRED PAYMENTS – COMPONENT UNITS
FOR THE FISCAL PERIODS 2009-2018**

MARATHON COUNTY AIRPORT

YEAR	2003A PROM NOTE		2005B PROM NOTE		TOTAL
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	
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
2018					0
TOTAL	\$ 295,000	24,240	3,355,000	805,530	4,479,770

**MARATHON COUNTY, WISCONSIN
COMPUTAION OF LEGAL DEBT MARGIN
(UNAUDITED)**

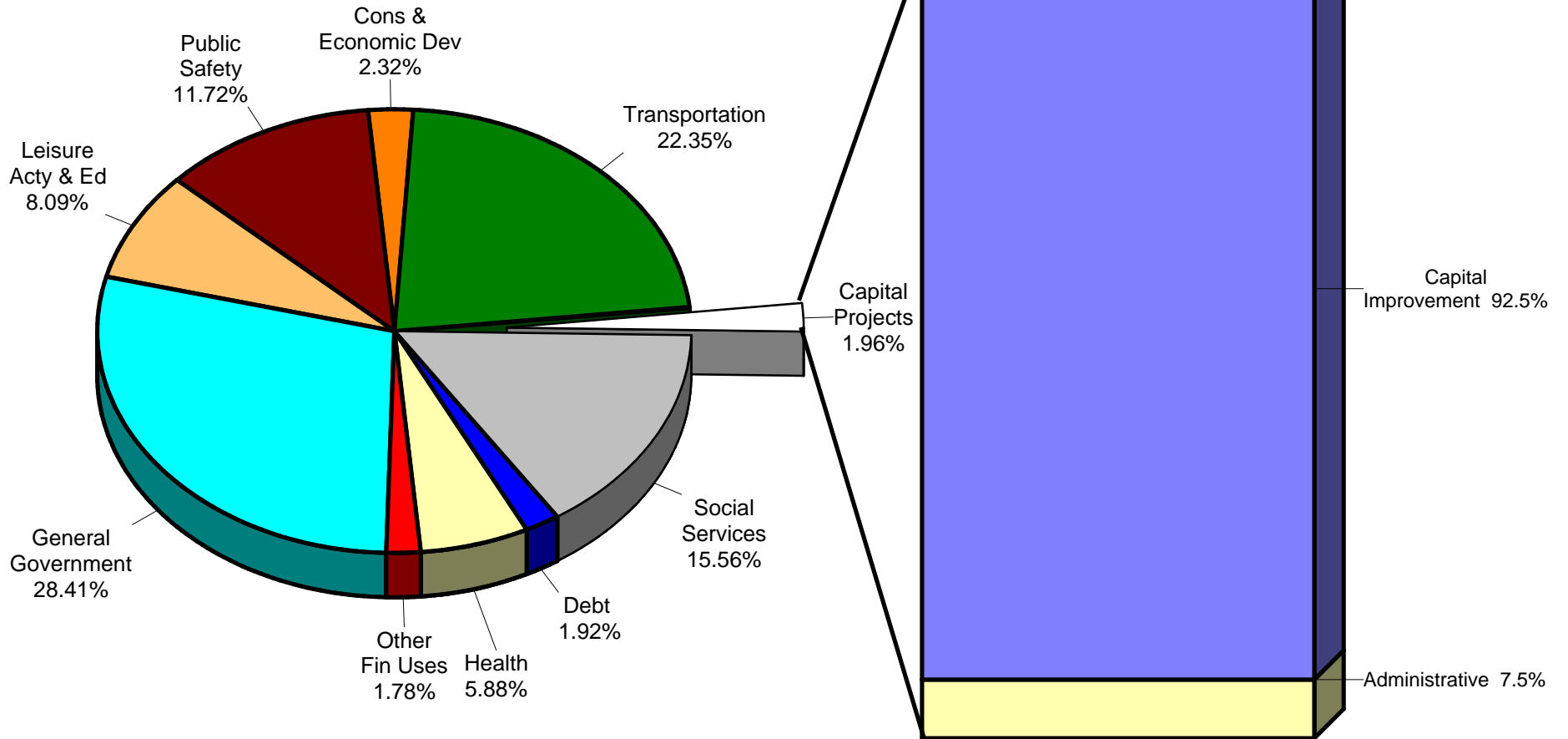
Under Wisconsin Statute 67.03(1)(a) County debt is limited to 5% of total equalized valuation of real and personal property. The ratio of bonded debt to equalized value and the net bonded debt per capita are useful indicators of the County's debt position to County management, citizens and investors.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

Equalized value of real and personal property levied in 2007 (A)		\$	<u>9,495,029,700</u>
Debt limit, 5% of equalized value (Wisconsin statutory limitation)		\$	<u>474,751,485</u>
Amount of debt applicable to debt limitation:			
General obligation promissory notes (B)	\$		5,050,000
Less: Amount available for debt service (C)			<u>481,716</u>
Total amount of debt applicable to debt margin		\$	<u>4,568,284</u>
Legal debt margin-(debt capacity)		\$	<u>470,183,201</u>
Percent of debt capacity used			<u>0.96%</u>
Ratio of net bonded debt to equalized value			<u>0.001</u>
Net bonded debt per capita		\$	<u>137.28</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 12/31/07.
 - (C) Debt Service less amount available for Forest Aid Loan of \$36,819

MARATHON COUNTY

2009 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 2009 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 2009 the County will continue to improve the driving surface for approximately 2 lane miles of County highway on XX from Trailwood to Tesch. 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. The County Bituminous annual plan is the blacktop 20 miles of County road on an annual basis.

Annual Operating Costs	TRANSPORTATION	2008-614 miles	2009- 614 miles
Annual Maintenance and Plowing	County Highways	\$7,995	\$8,865
Annual cost of contrction-1 lane mile	Annualized over 25 year useful life	\$29,300	\$33,000

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.

2009 Initial Cost of Squad Car		24,300		
Additional Equipment		21,550		
Total 2008 Cost of Squad Car		45,850		
2009 Annual Operating Costs				
Maintenance		1,846		
Insurance		6,300		
Fuel		737		
Total 2008 Operating Cost for Squad Car		8,897		
			2007	2008
				2009
Annual Squad cost on Road	Sheriff Department Squad Cars-Cost per hour		\$4.45	\$4.85
Annual cost of squad maintenance	Hourly cost of squad maintenance		\$2.65	\$3.88
Cost of operation of Squad Car	Total cost per hour		\$7.10	\$8.73
				\$8.77

Type of Imp.	Project Cost	Project Description	Program Year	Project Rank	Fund Balance	Tax Levy	Sales Tax	Grant Funding	Bonding	Other	Un-Funded	Total
PROJECTS UNDERTAKEN IN PREVIOUS YEARS												
Bldg.	UWMC	\$7,900,000										
		\$7,900,000							\$4,735,000	\$3,165,000		\$7,900,000
ROLLING STOCK ESSENTIAL TO OPERATIONS												
Equip.	ADRC	\$70,000										\$70,000
Equip.	Bldg. Maint.*	\$27,000										\$27,000
Equip.	Bldg. Maint.*	\$20,000										\$20,000
Equip.	CWA*	\$220,000										\$220,000
Equip.	CWA*	\$200,000						\$214,500		\$5,500		\$200,000
Equip.	Highway	\$936,000					\$936,000	\$195,000				\$936,000
Equip.	NCHC	\$50,000								\$40,000		\$50,000
Equip.	NCHC	\$50,000								\$40,000		\$50,000
Equip.	NCHC	\$35,000										\$35,000
Equip.	NCHC	\$50,000										\$50,000
Equip.	NCHC	\$25,000								\$40,000		\$25,000
Equip.	NCHC	\$25,000										\$25,000
Equip.	NCHC	\$20,000										\$20,000
Equip.	PR&F*	\$145,000								\$72,500		\$145,000
Equip.	PR&F*	\$19,000								\$9,500		\$19,000
Equip.	PR&F	\$23,000								\$11,500		\$23,000
Equip.	PR&F	\$17,000								\$8,500		\$17,000
Equip.	PR&F	\$28,000								\$14,000		\$28,000
Equip.	PR&F	\$32,000								\$16,000		\$32,000
Equip.	PR&F	\$86,000								\$43,000		\$86,000
Equip.	PR&F	\$16,000								\$8,000		\$16,000
Equip.	PR&F	\$42,000								\$21,000		\$42,000
Equip.	PR&F	\$9,000								\$4,500		\$9,000
Equip.	Sheriff	\$72,900									\$72,900	\$72,900
Equip.	Sheriff	\$414,587					\$414,587					\$414,587
EQUIPMENT/PROJECTS ESSENTIAL TO OPERATIONS												
Imp.	Bldg. Maint.*	\$200,000										\$200,000
Equip.	Bldg. Maint.	\$50,000										\$50,000
Imp.	Bldg. Maint.	\$25,000										\$25,000
Equip.	CCDCC	\$190,000										\$190,000
Equip.	CCDCC*	\$123,800										\$123,800
Equip.	CCDCC*	\$85,000								\$61,900		\$85,000
Equip.	CCDCC*	\$80,000								\$40,000		\$80,000
Equip.	CCDCC*	\$75,000								\$75,000		\$75,000
Equip.	CCDCC	\$102,000								\$30,650		\$102,000
Equip.	CCDCC	\$70,000								\$35,000		\$70,000
Equip.	CCDCC*	\$55,000								\$27,500		\$55,000
Equip.	CCDCC*	\$35,000								\$35,000		\$35,000
Equip.	CCDCC*	\$38,000								\$19,000		\$38,000
Equip.	CCDCC*	\$32,000								\$16,000		\$32,000
Equip.	CCDCC*	\$61,000								\$30,500		\$61,000
Equip.	CCDCC*	\$30,500								\$30,500		\$30,500
Equip.	CCDCC	\$60,000									\$30,000	\$60,000
Equip.	CCDCC*	\$30,000									\$30,000	\$30,000
Imp.	Combined*	\$200,000										\$200,000
Imp.	Combined*	\$500,000										\$500,000
Imp.	CWA*	\$200,000										\$200,000
Imp.	CWA*	\$100,000								\$200,000		\$100,000
Imp.	CWA*	\$80,000								\$100,000		\$80,000
Imp.	CWA*	\$20,000								\$80,000		\$20,000
Imp.	Highway	\$3,978,375								\$20,000		\$3,978,375
Imp.	Highway	\$300,000					\$3,978,375					\$300,000
Imp.	Highway	\$250,000					\$300,000					\$250,000
Equip.	Highway*	\$60,000					\$250,000					\$60,000
Equip.	Library*	\$30,000										\$30,000
Imp.	PR&F*	\$142,000										\$142,000
Imp.	PR&F*	\$36,000										\$36,000
Equip.	Sheriff	\$25,000										\$25,000
Imp.	Solid Waste*	\$989,583								\$989,583		\$989,583
Imp.	Solid Waste*	\$250,000								\$250,000		\$250,000
Bldg.	Solid Waste*	\$90,000								\$90,000		\$90,000
		\$8,593,258										
Imp.	Bldg. Maint.*	\$20,000										\$20,000
PROJECT RANKED IN PRIORITY ORDER BY CIP COMMITTEE												
Imp.	Highway	\$825,000							\$825,000			\$825,000
Equip.	Combined*	\$50,000										\$50,000
Imp.	Combined*	\$200,000										\$200,000
Imp.	NCHC*	\$150,000								\$40,531		\$150,000
Equip.	CCDCC	\$332,500								\$332,500		\$332,500
Imp.	Highway*	\$100,000								\$100,000		\$100,000
Equip.	Sheriff*	\$25,000								\$25,000		\$25,000
Imp.	Highway*	\$300,000								\$300,000		\$300,000
Equip.	CCDCC*	\$54,900								\$54,900		\$54,900
Equip.	Sheriff*	\$38,000										\$38,000
Imp.	PR&F*	\$30,000									\$30,000	\$30,000
Bldg.	PR&F*	\$52,000									\$52,000	\$52,000
Equip.	CCDCC*	\$28,000								\$14,000	\$14,000	\$28,000
Bldg.	Highway*	\$642,000									\$642,000	\$642,000
Imp.	Highway	\$300,000									\$300,000	\$300,000
Imp.	Library	\$350,000									\$350,000	\$350,000
		\$22,623,145										
		\$22,623,145										
2009 TOTAL PROJECTS												
					\$2,661,188	\$5,990,493	\$0	\$409,500	\$5,560,000	\$5,603,564	\$2,398,400	\$22,623,145

* Denotes new request

ADMINISTRATIVE PROJECTS

Fund: 100 General Fund
 Org1: 925 Improvements

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 18,852	125,000	150,000	15,145	150,000	Contractual Services	\$ 125,000	125,000	125,000
108,202	100,000	127,540	52,069	127,540	Capital Outlay	100,000	100,000	100,000
\$ 127,054	225,000	277,540	67,214	277,540	Total Expenditures	\$ 225,000	225,000	225,000
\$ 3,140	-	-	-	-	Miscellaneous Revenue	\$ -	-	-
-	-	-	-	-	Other Financing Sources	-	-	81,469
\$ 3,140	-	-	-	-	Total Revenues	\$ -	-	81,469
\$ 123,914	225,000	277,540	67,214	277,540	TAX LEVY	\$ 225,000	225,000	143,531

2005 CAPITAL IMPROVEMENT PROGRAM

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

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 26,051	-	-	-	-	Contractual Services	\$ -	-	-
1,220,815	-	-	-	-	Capital Outlay	-	-	-
3,714,395	-	-	-	-	Other Financing Uses	-	-	-
\$ 4,961,261	-	-	-	-	Total Expenditures	\$ -	-	-
\$ 403,255	-	-	-	-	Intergovt Charges for Serv	\$ -	-	-
200,802	-	-	-	-	Miscellaneous Revenue	-	-	-
\$ 604,057	-	-	-	-	Total Revenues	\$ -	-	-
\$ 4,357,204	-	-	-	-	TAX LEVY	\$ -	-	-

2006 CAPITAL IMPROVEMENT PROGRAM

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

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 16	-	66,815	-	66,815	Contractual Services	\$ -	-	-
539,642	-	3,997,280	217,757	3,997,280	Capital Outlay	-	-	-
2,701	-	-	-	-	Other Financing Uses	-	-	-
\$ 542,359	-	4,064,095	217,757	4,064,095	Total Expenditures	\$ -	-	-
\$ 248,125	-	-	97,923	200,000	Miscellaneous Revenue	\$ -	-	-
-	-	4,064,095	-	4,064,095	Other Financing Sources	-	-	-
\$ 248,125	-	4,064,095	97,923	4,264,095	Total Revenues	\$ -	-	-
\$ 294,234	-	-	119,834	(200,000)	TAX LEVY	\$ -	-	-

2007 CAPITAL IMPROVEMENT PROGRAM

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

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 81,320	-	18,680	3,222	18,680	Contractual Services	\$ -	-	-
2,976,494	-	2,121,378	457,163	2,121,378	Capital Outlay	-	-	-
495,590	-	-	-	-	Other Financing Uses	-	-	-
\$ 3,553,404	-	2,140,058	460,385	2,140,058	Total Expenditures	\$ -	-	-
\$ 432,808	-	-	47,740	75,000	Miscellaneous Revenue	\$ -	-	-
4,326,164	-	2,140,058	-	2,140,058	Other Financing Sources	-	-	-
\$ 4,758,972	-	2,140,058	47,740	2,215,058	Total Revenues	\$ -	-	-
\$ (1,205,568)	-	-	412,645	(75,000)	TAX LEVY	\$ -	-	-

2008 CAPITAL IMPROVEMENT PROGRAM

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

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ -	100,000	538,805	2,285	538,805	Contractual Services	\$ -	-	-
-	1,000,000	1,000,000	-	1,000,000	Grants, Contributions & Other	-	-	-
22,657	4,035,300	6,467,403	605,853	6,467,403	Capital Outlay	-	-	-
\$ 22,657	5,135,300	8,006,208	608,138	8,006,208	Total Expenditures	\$ -	-	-
\$ -	141,891	141,891	333,342	369,976	Miscellaneous Revenue	\$ -	-	-
2,751,934	4,899,909	7,770,817	5,127,769	7,770,817	Other Financing Sources	-	-	-
\$ 2,751,934	5,041,800	7,912,708	5,461,111	8,140,793	Total Revenues	\$ -	-	-
\$ (2,729,277)	93,500	93,500	(4,852,973)	(134,585)	TAX LEVY	\$ -	-	-

2009 CAPITAL IMPROVEMENT PROGRAM

Fund: 600 Capital Improvements Fund
 Org1: 992 2009 Capital Projects

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ -	-	-	-	-	Capital Outlay	\$ 2,661,188	2,772,719	2,553,250
\$ -	-	-	-	-	Total Expenditures	\$ 2,661,188	2,772,719	2,553,250
\$ -	-	-	-	-	Miscellaneous Revenue	\$ 116,830	116,830	150,361
-	-	-	-	-	Other Financing Uses	2,544,358	2,544,358	2,402,889
\$ -	-	-	-	-	Total Revenues	\$ 2,661,188	2,661,188	2,553,250
\$ -	-	-	-	-	TAX LEVY	\$ -	111,531	-

UNIVERSITY CONSTRUCTION 2006A PN

Fund: 600 Capital Improvements Fund
 Org1: 923 University Constuction

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ -	-	22,000	16,926	22,000	Contractual Services	\$ -	-	-
2,781,609	-	544,368	24,573	544,368	Capital Outlay	-	-	-
\$ 2,781,609	-	566,368	41,499	566,368	Total Expenditures	\$ -	-	-
\$ 80,432	-	-	11,576	-	Miscellaneous Revenue	\$ -	-	-
-	-	566,368	-	566,368	Other Financing Sources	-	-	-
\$ 80,432	-	566,368	11,576	566,368	Total Revenues	\$ -	-	-
\$ 2,701,177	-	-	29,923	-	TAX LEVY	\$ -	-	-

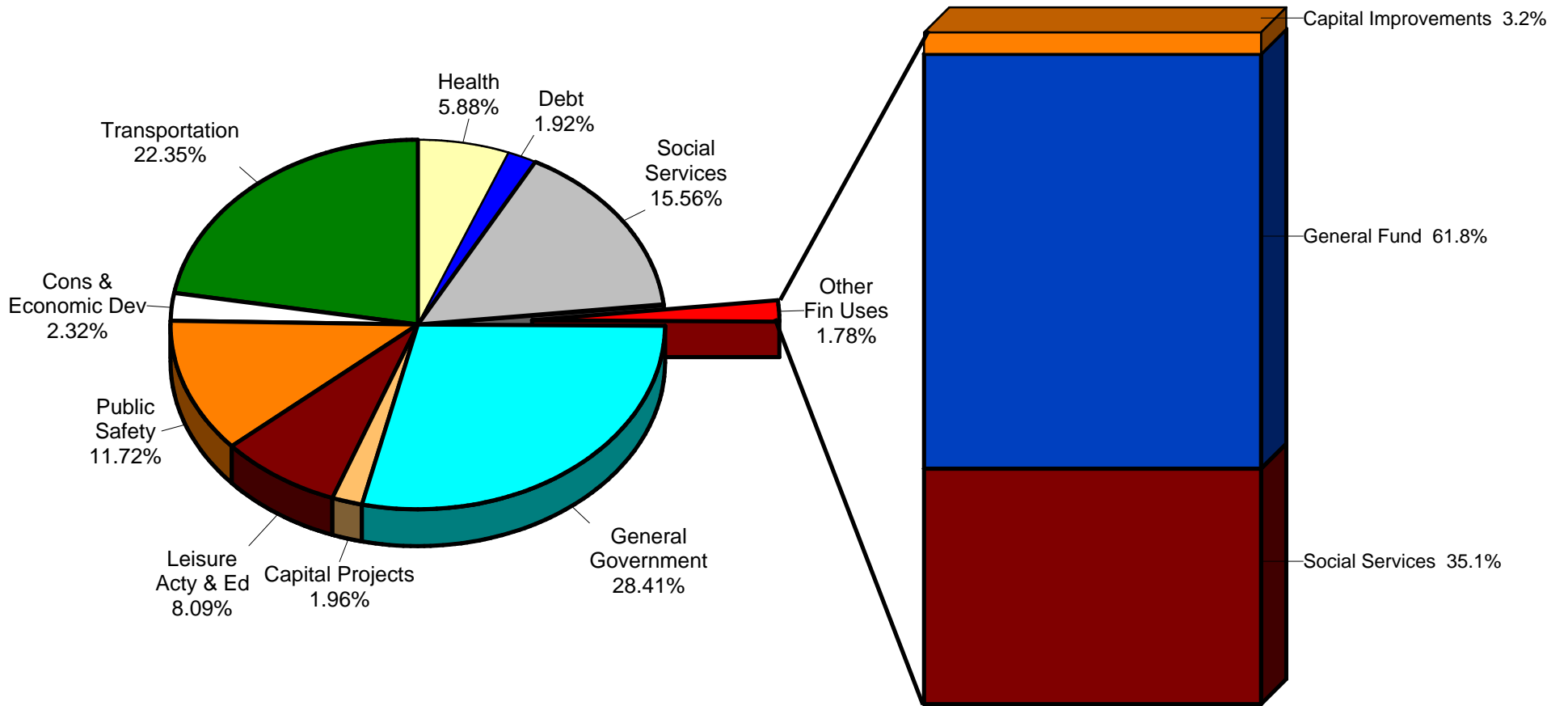
COMMUNICATION PROJ 2007A PN

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

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 8,288	-	-	2,185	5,000	Contractual Services	\$ -	-	-
-	-	715,838	7,063	715,838	Capital Outlay	-	-	-
7,480	-	284,162	568,791	568,791	Other Financing Uses	-	-	-
\$ 15,768	-	1,000,000	578,039	1,289,629	Total Expenditures	\$ -	-	-
\$ 8,941	-	-	15,506	20,000	Miscellaneous Revenue	\$ -	-	-
1,047,480	-	1,000,000	284,629	1,284,629	Other Financing Sources	-	-	-
\$ 1,056,421	-	1,000,000	300,135	1,304,629	Total Revenues	\$ -	-	-
\$ (1,040,653)	-	-	277,904	(15,000)	TAX LEVY	\$ -	-	-

MARATHON COUNTY

2009 Expense Budget by Activity



Detail by Percentage of
Other Finance Uses

OTHER FINANCING SOURCES/USES

2007 Prior	2008 Adopted Budget	2008 Modified Budget	Actual 8/31/2008	2008 Estimate	Category	2009 Requested Budget	2009 Recommended Budget	2009 Adopted Budget
\$ 3,667,666	4,383,079	5,128,277	5,128,277	5,080,939	General Fund	\$ 1,678,391	1,678,391	1,678,391
647,005	885,509	885,509	885,509	885,509	Social Improvements	952,390	952,390	952,390
1,443,030	368,679	652,841	937,470	937,470	Capital Improvements	86,423	86,423	227,892
\$ 5,757,701	5,637,267	6,666,627	6,951,256	6,903,918	Other Financing Uses	\$ 2,717,204	2,717,204	2,858,673
\$ 1,037,532	68,679	352,841	352,841	352,841	General Fund	\$ 86,423	86,423	167,892
6,000	-	120,000	120,000	120,000	Social Improvements	-	-	-
6,373,482	5,268,588	5,496,448	5,781,077	5,781,077	Capital Improvements	2,630,781	2,630,781	2,630,781
403,309	300,000	697,338	697,338	697,338	Highway	-	-	60,000
\$ 7,820,323	5,637,267	6,666,627	6,951,256	6,951,256	Other Financing Sources	\$ 2,717,204	2,717,204	2,858,673

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 20, 2010.

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

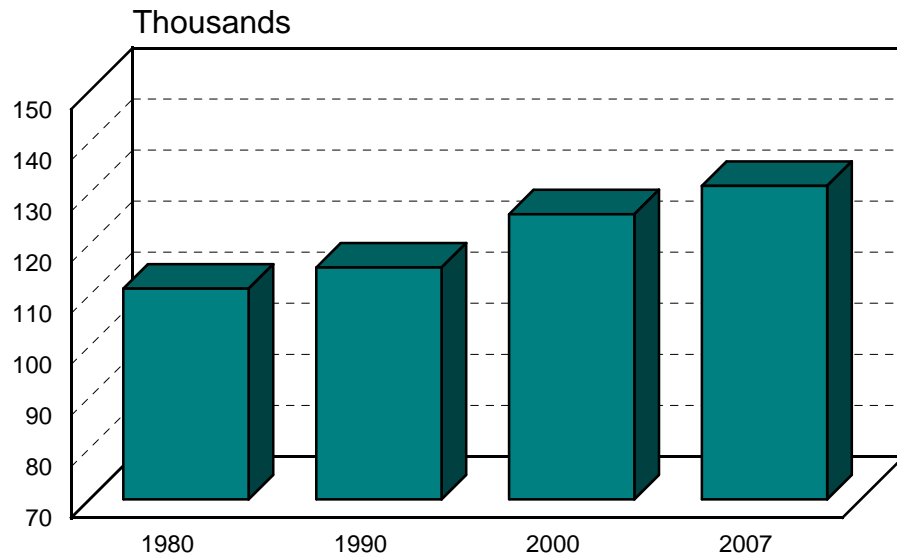
Marathon County's economy is currently strong and very diverse, ranging from; strong manufacturing, tourism and recreation, health services, transportation and shipping, government, agriculture, and dairy products. Marathon County is the business center of central and northern Wisconsin. All indications 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 4.4%, 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 4.9%.

Marathon County is a state leader in agriculture receipts with over \$200 million annually from dairy, livestock, crops and ginseng sales. The County ranks first statewide in milk, ginseng and barley production. Marathon County ranks second in number of farms, total dairy herds, number of milk cows, total number of cattle and calves, and forage and corn silage production. Marathon County is the source of more than 90% total U.S. cultivated ginseng production.

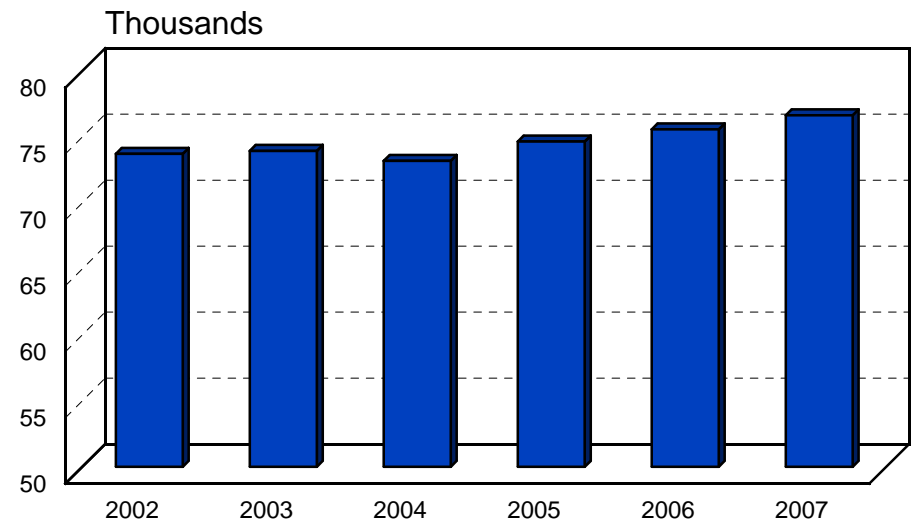
MARATHON COUNTY

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>
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	16.54%	551,492,150	8,943,537,550	14.80%
2008	2009	10,081,570,300	12.63%	637,361,800	9,444,208,500	11.26%

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

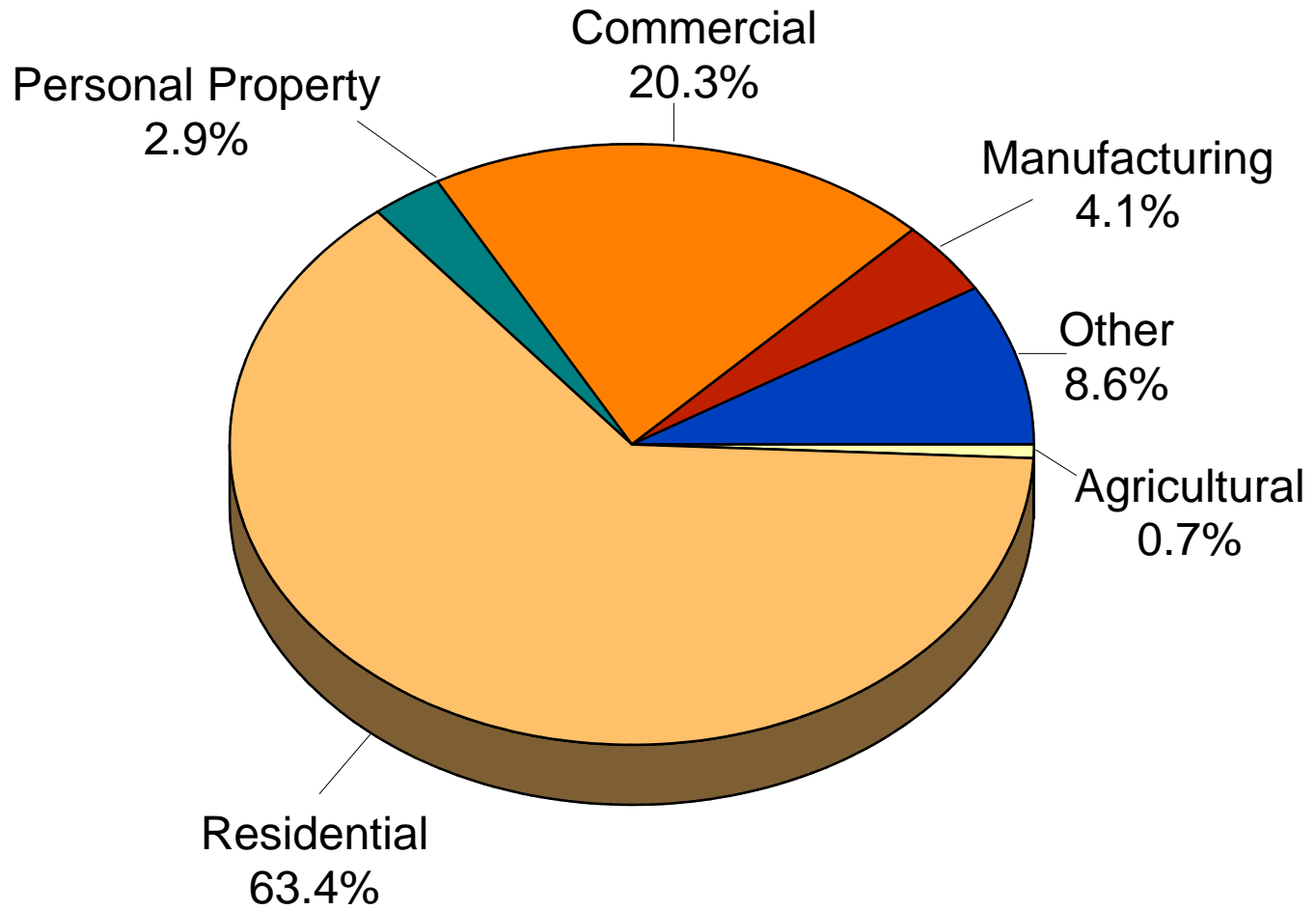
NOTES: (A) Due to varying assessment policies in the municipalities, the County uses equalized value of taxable property for tax levy purposes.

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

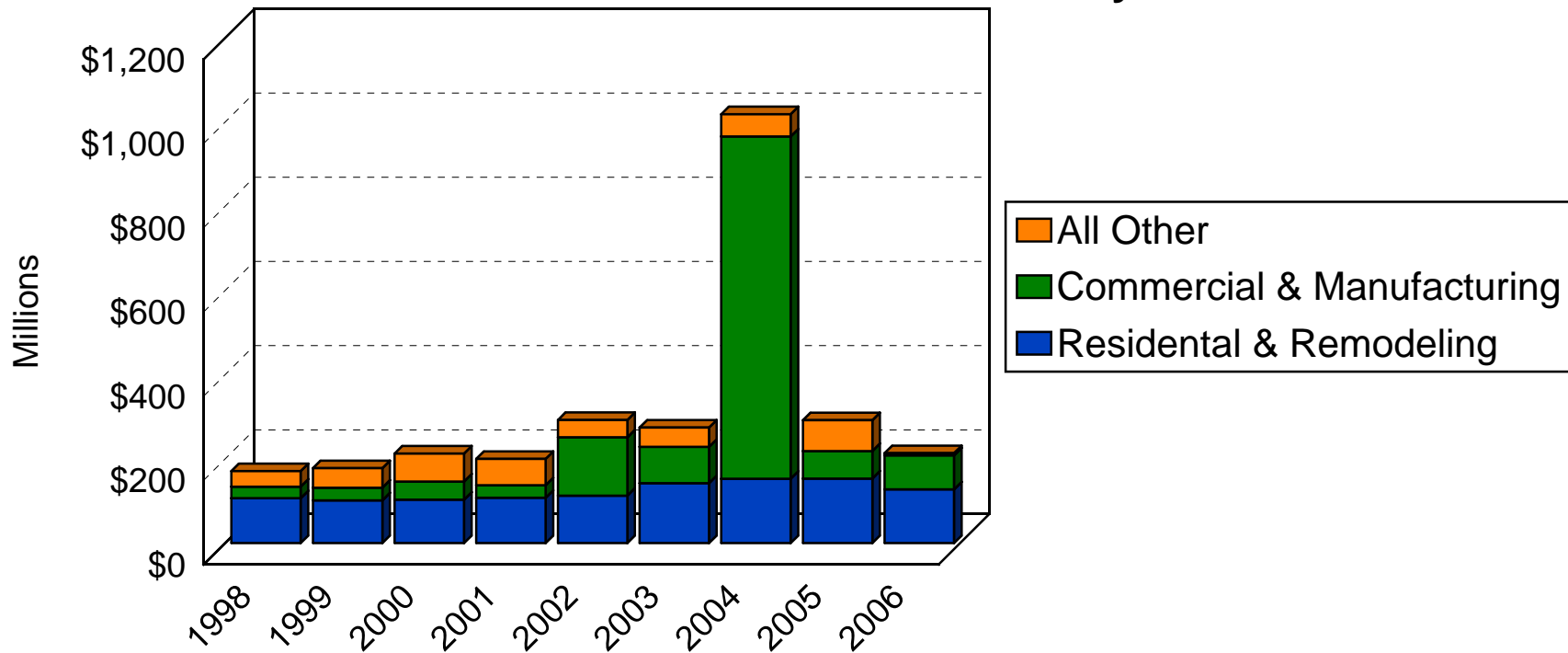
(B) Equalized values are reduced by the increment value of tax increment district (TID) for apportioning the County tax levy

MARATHON COUNTY

2008 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, 2007
(UNAUDITED)

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

AGRICULTURE

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

**MARATHON COUNTY
 GOVERNMENT EMPLOYEES**

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

ELDERLY SERVICES

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

FORESTS

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

PUBLIC SAFETY

Hazardous materials incidents investigated 8

LEGAL

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

LIBRARIES

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

VITAL STATISTICS

Population 131,377
 Births 1,775
 Suicides 19
 Drowning 2
 Homicides 1
 Motor vehicle accident deaths 24
 Total Coroner cases 509
 Total deaths 1,030

SOCIAL SERVICES

Economic support cases 8,229

HEALTH

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

RECREATION

Number of county parks 18
 Number of acres 3,407
 Public access beaches 4
 Miles of Bicycle Trail 28
 Number of Public Campgrounds 4
 Number of State Parks 1
 Number of Shooting Ranges 1
 Number of Softball Complexes 1
 Number of Lakes and Rivers with Public Boat Launches 6
 Indoor ice arenas 2
 Miles of snowmobile trails 781.5
 Miles of ATV trails - winter 689.7
 Miles of ATV trails - summer 25
 Miles of cross-country ski trails 31
 Number of downhill ski areas 1

TRANSPORTATION

HIGHWAYS
 Miles of road and streets 293
 State 618
 County 2,318
 Local 43
 Other

AIRPORTS

Number of airports 2
 Number of runways 4
 Number of airlines 3
 Airfreight operators 7
 Based aircraft 100
 Annual enplanements 165,597

MAJOR EMPLOYERS IN MARATHON COUNTY

Employer	Product/Service	Approximate Number Of Employees
Manufacturing Employers		
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
Non-Manufacturing Employers		
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 1/1/09**

Ordinance/Union	Number of Positions Included in Unit	Term
Management Personnel Ordinance (Nonunion)	111	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	243	1/1/06 to 12/31/08
Courthouse Professional Employees Union, AFSCME Local 2492-D	51	1/1/06 to 12/31/08
Social Services Professional Employees Union, AFSCME Local 2492	36	1/1/06 to 12/31/08
Social Services Administrative Employees Union, AFSCME Local 2492-A	58	1/1/06 to 12/31/08
Health Department Professional Employees Union, AFSCME Local 2492-B	29	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	43	1/1/06 to 12/31/08
Deputy Sheriff's Association, WPPA	51	1/1/06 to 12/31/08
Sheriff's Department Supervisors Ordinance, WPPA-SORD	19	1/1/06 to 12/31/08
TOTALS	783	

This is not the same as full time equivalents.

GLOSSARY

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

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

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

ADAMH: Alcohol, Drug Abuse, Mental Health

AFDC: Aid to Families with Dependent Children

AGAP: Organization's Name

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

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

ALTS: Aging and Long Term Support

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

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

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

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

ARM: Associate in Risk Management

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

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

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

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

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

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

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

CAFR: Comprehensive Annual Financial Report

CAN: Child Abuse and Neglect

CAPITAL OUTLAY: Capital equipment, capital improvements

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

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

CARF: Child at Risk Field

CASC: Categorical Allocation for Services to Children

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

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

CASI: Community Alcoholism Services, Inc.

CBRF: Community Based Residential Facility

CIP IA: Community Integration Program (Entitlement)

CIP IB: Community Integration Program (Entitlement)

COBRA: Consolidated Omnibus Budget Reconciliation Act

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

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

COP: Community Options Program

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

CRISIS/EPU: Evaluation and Psycho Therapy Unit

CS: Community Services

CSDS: Child Support Data System

CSP: Community Support Program

CVSO: County Veterans Services Officer

CYF: Children, Youth and Families

DATCP: Department of Agriculture, Trade and Consumer Protection

DD: Developmental Disability

DEBT SERVICE: Principal redemption, interest and other debt service

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

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

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

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

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

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

DHIA: Dairy Herd Improvement Association

DHS: Department of Human Services

EEO: Equal Employment Opportunity

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

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

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

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

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

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

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

FCW IV-B: Federal Child Welfare

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

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

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

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

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

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

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

FS FRAUD: Food Stamp FRAUD

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

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

G. I. S.: Geographic Information Survey

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

GPR: (State) General Purposes (Program) Revenue

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

IBNR: Incurred But Not Reported

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

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

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

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

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

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

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

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

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

LCD: Land Conservation Department

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

LICENSES & PERMITS: Licenses and permits

LIEAP: Low Income Energy Assistance Program

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

LSS: Lutheran Social Services

LTE: Limited Term Employee

MA FRAUD: Medical Assistance FRAUD

MIS: Management Information Services (Systems)

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

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

OBRA: Omnibus Budget Reconciliation Act

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

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

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

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

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

PHS: Preventive Health Services

PRIMA: Public Risk Insurance Management Association

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

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

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

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

RFP: Request for Proposal(s)

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

SCS/ACP: Soil Conservation Service/Agricultural Conservation Program

SEAP: SouthEast Asian Program

SIR: Self Insured Retention

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

SSI: Supplemental Security (Social) Income

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

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

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

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

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

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

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

TITLE XIXMA: TITLE 19 Medical Assistance - Usually Aging

TPL MA FUNDS: Third Party Liability Medical Assistance

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

UST: Underground Storage Tank

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

WCA: Wisconsin Counties Association

WCFOA: Wisconsin Counties Finance Officers Association

WCSEA: Wisconsin Child Support Enforcement Association

WEJT: Work Experience and Job Training program

WEOP: Wisconsin Employment Opportunity Program

WGFOA: Wisconsin Government Finance Officers Association

WMMIC: Wisconsin Municipal Mutual Insurance Company

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