The background of the entire page is a collage of US one hundred dollar bills, scattered and overlapping. The bills are oriented in various directions, showing the portrait of Benjamin Franklin, the '100' denomination, and the 'FEDERAL RESERVE NOTE' text. The bills are in shades of green and black.

2014 ANNUAL BUDGET

FINANCIAL PLAN and INFORMATION SUMMARY for MARATHON COUNTY, WISCONSIN



MARATHON COUNTY
WAUSAU WISCONSIN

2014 ANNUAL BUDGET

Presented by Brad Karger, County Administrator

Presented to

Marathon County Board of Supervisors on
November 12, 2013

Prepared in cooperation with

The Finance and Property Committee and the
Finance Department, Kristi Kordus, Finance Director

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TO: The Honorable Marathon County Board of Supervisors
FROM: Brad Karger, County Administrator
DATE: October 8, 2013
SUBJECT: 2014 BUDGET MESSAGE

I present this Financial Plan and 2014 Annual Budget to the County Board, as required by Wisconsin Statute 59.033(5). The actual budget and tax levy for 2014 will be voted upon at the November meeting of the County Board. This document represents my recommendations for the operating budget for the year 2014, including funding for the 2014 Capital Improvements Program (CIP).

THANK YOU TO THOSE WHO CONTRIBUTED TO BUILDING THIS BUDGET

A budget is a team effort. In building a financial plan for the upcoming year department heads and the administrative people who support them, along with Kristi Kordus and employees of the Finance Department who support her, pulled together and the result is a product which continues our array of public services and maintains our \$5.17 tax rate.

We have a great group of people involved in key financial and leadership roles and I thank you all.

Our County Government functions at a high level in part because of the many contributors who are committed to public service as a profession and who understand that the work we do matters.

THIS BUDGET IS BALANCED AND THE PROPERTY TAX RATE IS THE SAME AS IT HAS BEEN SINCE 2009

This year we almost raised the tax rate. Early on that discussion occurred with the Finance & Property Committee in the context of no increase or a small reduction in equalized valuations. When we learned that equalized values would increase by .054% the Finance & Property Committee aligned on keeping the tax rate the same which increases the levy by \$249,000. Additionally, there was about a third of the members of the County Board who expressed a preference for increasing the tax rate in opposition to the Finance & Property Committee’s resolution recommending a continuation of the \$5.17 tax rate, but the majority of the County Board favored maintaining the \$5.17 tax rate. This budget is consistent with the direction of the County Board.

AVERAGE HOMEOWNER IMPACT

The average homeowner in Marathon County will see some minor increase in the County portion of their property tax bill for 2014. For illustration the following chart compares the “average homeowner’s” tax bill for 2010, 2011, 2012, 2013 and 2014.

<u>Budget Year</u>	<u>Property Value</u>	<u>Tax Rate</u>	<u>Tax Amount</u>	<u>\$ Change</u>	<u>% Change</u>
2010	\$141,500	\$5.17	\$731.56		
2011	\$138,800	\$5.17	\$717.60	(\$13.96)	(1.9%)
2012	\$137,023	\$5.17	\$708.41	(\$ 9.19)	(1.3%)
2013	\$132,748	\$5.17	\$686.31	(\$22.10)	(3.2%)
2014	\$133,465	\$5.17	\$690.01	\$ 3.70	.54%

NOT AS BAD AS PROJECTED IN THE 5-YEAR FORECAST

In January staff presented a financial forecast which projected a \$1,654,437 deficit for 2014. That forecast was based on some key assumptions some of which turned out better than expected. For example:

- We project a 1% increase in sales tax revenue in January, but now we project a 5.25% increase in sales tax income.
- We projected no increase in equalized values and equalized values increased by .54%.
- We projected a 5.7% increase in the cost of employee health care, but our premium from Group Health Care Trust did not increase.

Predicting the future is difficult and we have only attempted to look out at our finances in a formal way for three years. So far we have been too pessimistic all three years. Maybe we will get better at this as we get more experience and real estate prices and state funding are more stable. Maybe not. By nature I am going to be conservative in my estimates.

NO MAJOR SERVICE REDUCTIONS AND A SMALL NUMBER OF SERVICE IMPROVEMENTS

Here are the significant shifts in the 2014 budget:

1. Jail: Sufficient funds have been allocated to provide the resources to accomplish the improvement plan crafted by the Independent Jail Study Committee including two new Corrections Officer positions (\$130,886), the new Court Security Officer positions (\$68,132), funding for various improvements to the physical structure and new funds for out of County placement of inmates (\$500,000).
2. Bituminous Resurfacing: In 2014 we will resurface 30 miles of County highways at a total cost of \$6,808,000. (\$2,750,000 of highway fund balance added). This increased investment is partially offset by a \$500,000 grant from the Bureau of Indian Affairs. During the program prioritization we were all able to see the decline in the quality of our road infrastructure attributable to a flat dollar investment of \$5.4 million over a period of years which did not keep pace with the price of oil. The increase gets us to the desired pace of resurfacing (613 road miles resurfaced every 20 years). If you decide you want to go further and make up some ground lost in prior years, figure that every additional mile will cost about \$200,000.
3. Dog and Cat Impoundment: Consistent with County policy, revenues from dog licenses will be used to pay the cost of dog impoundment (\$80,000) and tax levy has been set aside for matching grants to municipalities for the cost of contracting for cat impoundment services (\$60,000).
4. Psychiatric Services: The total allocation to North Central Health Care for their mental health, alcohol and drug treatment, disability and crisis services, other community services and the County nursing home will stay the same as 2013 (\$7,863,842). There was talk of a 1% reduction (\$78,638) in the Health Care Center's request of the counties, but the 51.42 Board decided to use those funds to enhance their psychiatric services. They see access to the services of psychiatrists as an important community void that they intend to fill.
5. Economic Development: Funds have been added for miscellaneous investments that come up mid-year that support economic development (\$100,000). In 2013 these projects were funded with unallocated economic development funds:
 - Advancing Digital Literacy (\$10,000)
 - Entrepreneurial Boot Camp (\$40,000)
 - Northwood Rail Transit (\$500)
 - Wayfinding Initiative (\$25,000)

I am unsure if it is intended that 2013 funding for the Entrepreneurial Boot Camp (\$40,000) was a onetime grant to get the program started or whether the County intends to be a long term funding partner for this program.

6. Wisconsin Valley Fair: I propose that funds be set aside to purchase advertising for our community during the County Fair. (\$15,000). The Wisconsin Valley Fair is really our Marathon County Fair and their fiscal health is declining. Supervisor Kurt Gibbs and I had the opportunity to review their financial records and it is evident that there is no immediate financial problem, but long term there is an issue.

We charge the Fair Board for the labor of our Park Department employees in preparing the site for the event (\$19,000). Some Counties do this and others do not. I think about this as very similar to how the County incentivized Badger State Winter Games, we charged them a fee for use of our facilities and then we purchased back a similar amount of advertising.

I don't know what type of advertising we may want. If the funding is approved, one of the standing committees, probably Education and Economic Development, can consider the possibilities and make a recommendation about the goals of the advertising and the desired media.

7. Management Education: I have allocated funds to improve the management skills of our supervisors and managers (\$200,000; \$1,575 per supervisor). An analysis of information gathered from the 2012 and 2013 organization wide culture survey shows that the following 5 indices were most in need of improvement:

Mission: Goals and Objectives, Strategic Direction and Intent, Vision
Consistency: Core Values, Agreement

We need a stronger foundation for the transition to performance based pay. This investment will help us build critical skills which were not as important when compensation decisions were more formula based.

8. Employee Compensation: The same amount of funds as allocated in 2013 to employee pay increases are allocated for 2014 (\$500,000). In 2013, these funds were sufficient to bring everyone below the minimum of the employee's pay level up to the minimum and provide all employees with a lump sum payment equivalent to 2% of annual salary. In 2014, these funds will be distributed among employees based upon the quality of their job performance.

We received a 0% increase in the cost of employee health insurance. However we needed to use County levy to fund the health reimbursement accounts (HRA) that had previously been funded with health care reserves.

9. Marathon Junction: Marathon Junction was changed from a contractual relationship with a private vendor to a County operated facility in 2010. The County Board expected at the time of the transition that Marathon Junction would cover its expenses with revenue generated at the site, but this has not happened. This year we expect Marathon Junction will lose a little more than \$7,000, thus driving the total deficit accumulated since the transition to \$42,775.

I don't know that we can make Marathon Junction financially self-sufficient. In my budget proposal Marathon Junction is fully funded including \$7,000 of County tax levy. Here is the policy question I need some direction from you on: If we cannot develop a strategy for making Marathon Junction financially self-sufficient, do you want to discontinue operations? If not, what is an acceptable level of property tax levy support?

10. Marshfield Area Chamber of Commerce and Industry: I propose in my budget that we continue with our practice of providing the Marshfield Area Chamber of Commerce and Industry (MACCI) with \$10,000 in financial support. This is a practice that was in place before I became County Administrator and it never has been clear to me what expectation, if any, we have for how that money is used. In prior years I have talked with the Marshfield Chamber Director and told him that we would like Stratford and Spencer included in their marketing materials. I think this practice started in recognition of the sales tax dollars generated by the retail development on the north side of Marshfield.

I point this investment out so that we can all be clear that this is what we want to do going forward. If it is, I am looking for help in identifying at minimum some expectations about how the money is spent.

11. New Sports Complex: Consistent with the decision of the Human Resources Committee funding has been added for part (3/4) of a new Groundskeeper/Parks Maintainer II (\$52,936). This new position will support the turf development and maintenance for the new sports facility at the Holtz Krause site. The funding for the position will be shared with the City of Wausau (Marathon County 75%; Wausau 25%). It is anticipated that in 2015, that new revenues from the sport complex will cover \$29,000 of the position costs and the County's tax levy contribution will decrease to \$23,936. The reason the position is starting prior to the sports complex being turned over to the County is to give the new person time to learn how the irrigation, drainage and other systems at the sports complex work.

Additionally, funds for signs, fence and gates for the sports complex (\$62,000) have been allocated to complete the sports complex project.

POTENTIALLY GOOD IDEAS WHICH ARE NOT FUNDED

There are always more good ideas for investing public funds than there is to go around. This year there are a few proposals that may have merit, but are not funded:

1. Forensic Investigator: (\$150,000) This position is needed because of the amount of evidence that is in electronic format. Apparently some people who commit a crime create their own photograph of critical evidence, post on Facebook incriminating statements and then must think that the delete key can make the incriminating information go away. The Athens Basketball Coach trial is a case in point. In order for this type of evidence to meet the legal test for admission, the Sheriff's Department needs to increase its capacity and expertise in technology. I have talked with the Sheriff about the possibility of developing this capacity among one or a few of the Detectives in the Investigation Unit. He rejected this idea because of the high caseloads each investigator already has.

The County Board was presented with a resolution that identified the cost of the Forensic Detective position as \$106,000. This is an accurate representation of starting salary and benefits. But, the intention is that this position will be a full-time sworn Deputy Sheriff and all the other full-time, sworn Deputy Sheriffs are provided a fully equipped squad car. Additionally, the new person will need a computer, smart phone and other specialized technology needed to do the forensic investigation work.

The issue of whether the Forensic Investigator has to be a sworn officer or can be a civilian employee needs to be resolved. If you go with a sworn officer, the cost of the retirement benefit is much higher and we make a commitment to purchasing and maintaining a squad car. Additionally, the pool of applicants for the position is effectively limited to those currently employed by Marathon County as a Deputy Sheriff.

2. Boys and Girls Club: Brian Stezenski-Williams and Kim Larson of the Boys and Girls Club floated the idea of County funding for a peer court to reduce juvenile delinquency. (\$25,000) This idea was briefly discussed at the October 3, 2013 meeting of the Health and Human Services Committee. Because the idea came up so late, I didn't include it in my budget proposal. I don't know enough about the proposal to have an opinion on whether this is a good investment of public funds or not.

The process for starting a new program like this should have started with the Board of Social Services and been subsequently addressed by the Health and Human Services Committee. All this really needed to be completed around Memorial Day for the request to be fully integrated into the budget process, not October.

3. Mount View Facilities: (\$13,700,000) We are now at a critical juncture in the County nursing home. If we are going to go forward with a County owned and operated by North Central Health Care we need to update our facilities to meet the competition in the market. To fail to do so is predicted to be detrimental to our payer mix and will be more costly in the long term than the capital investment proposed. Or you could revisit the prior consultant's recommendation that you sell the facility to a private vendor.

If the decision is to update the facilities, it seems to be that the funding will come from bonding.

4. Aquatic Therapy Pool: (\$50,000) The idea of an evaluation and preliminary design study of the aquatic therapy pool came up late in the budget process and as a result was included in the capital improvement plan as a "place holder", not a ranked project. If the evaluation and preliminary design (size, cost, location) is a priority, we can fund it with unallocated capital dollars.

Waiting until next year for the preliminary design study may not be a good idea as the current pool, opened in 1977, has a deteriorated structure (concrete, wiring, windows and doors) and a history of leaks undermining the pool and building (south wall sinking).

ADULT DETENTION FACILITY

The Adult Detention Facility is a challenge that will never go away. You can see on the chart below that our census for 2013 has risen to record numbers, just slightly ahead of 2006. As a result of the increased jail population, I have budgeted \$500,000 of new money toward the out-of-County housing of prisoners.

<u>YEAR</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>TOTAL</u>	<u>MONTHLY AVERAGE</u>
2005	304	300	316	337	324	337	353	339	327	353	357	361	4008	334.00
2006	357	361	381	387	376	375	366	334	350	337	327	317	4268	356.50
2007	326	326	330	319	322	334	326	323	341	357	349	334	3987	332.25
2008	336	340	350	346	347	359	346	355	352	359	354	328	4172	347.67
2009	303	315	326	317	334	335	326	339	338	324	326	315	3898	324.83
2010	303	298	298	312	302	296	303	312	300	302	292	284	3602	300.16
2011	287	293	305	303	298	305	298	301	298	293	294	290	3565	297.09
2012	310	306	305	326	327	322	327	341	334	345	336	339	3918	326.50
2013	352	362	348	343	346	374	371	362	358					357.33

In 2013 we learned how poorly our Jail has been operated. The jail was operated in a way which was unsafe for corrections staff and unsafe for the inmates. To their credit the Independent Jail Study Committee put together a comprehensive improvement plan which is already in progress. Additionally, we are on the verge of hiring a highly competent, energetic, young woman to fill the Jail Administrator post. I am convinced that the new Sheriff understands the urgency of the situation and has the resources and talent in place to turn that operation around.

In 2014, we will be investing more in jail alternatives. The federal funding for the OWI Court expired and now \$145,000 of County tax levy will be used to fund that program.

The County Board can revisit its conversations about expanding jail facilities. The price tag for that addition is estimated to be \$22.3 million dollars for capital alone. Additionally, past estimates for staffing the expanded facility are in the 3 to 4 million dollar range. Personally, I think that estimate is high. But, whatever the cost is for expanded facilities, we are going to have to squeeze that cost out of other public services, as the tax levy cap applies to operational costs. Here is the bottom line: Libraries, parks and other programs that people enjoy and build our attractiveness to young professionals but are not mandated are at risk if we fail to get the jail population under control.

I am encouraged that the Sheriff has a plan to increase home arrests utilizing new technology. I don't know that this is "the solution", but I certainly think it is worth a test.

I believe that renting jail space from Lincoln and Shawano Counties is the best strategy for 2014. Renting is not a long term strategy. Long term we need to reduce recidivism.

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

Overall positions have increased in 2014 by 7.99 FTE.

MARATHON COUNTY: FULL TIME EQUIVALENT EMPLOYEES

(Excludes State employees)

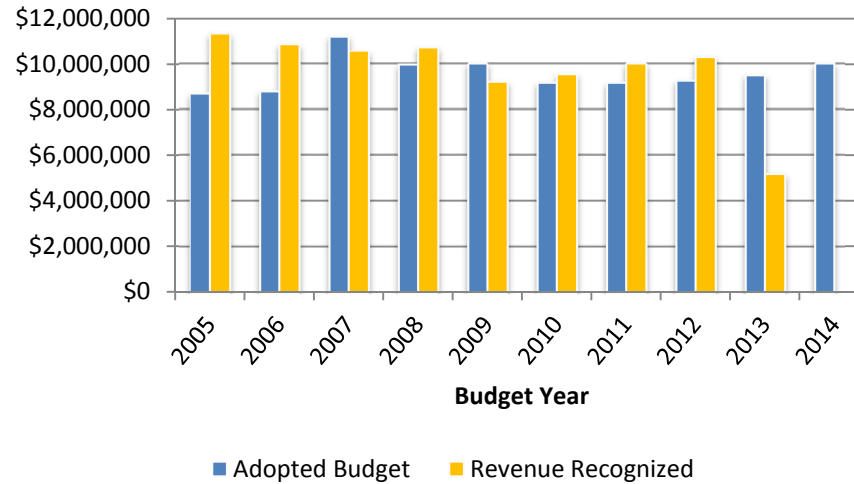
	2009	2010	2011	2012	2013	2014	+ Incr -Decr.	See Note
Clerk of Circuit Court	35.00	34.00	34.00	34.00	34.00	34.00		
Conservation Planning Zoning	25.00	23.00	21.00	21.00	21.00	21.00		
Corporation Counsel	6.50	6.50	6.50	6.50	6.50	6.50		
County Administration	5.00	5.00	4.00	4.00	4.00	4.00		
County Clerk	5.00	4.50	5.00	4.50	4.50	4.50		
District Attorney	13.90	13.90	13.90	13.80	13.80	13.80		
Emergency Management	0.00	0.00	0.00	2.00	2.00	2.00		
Employee Resources	4.80	4.80	4.80	4.80	4.80	6.80	+2.00	(1)
Facilities & Capital Management	23.00	24.50	23.50	23.75	23.75	23.70	-.05	(2)
Finance	9.25	9.25	7.50	7.50	7.50	6.00	-1.50	(3)
Health	46.70	45.70	43.70	44.96	44.96	42.00	-2.96	(4)
Highway	80.00	80.00	79.00	78.00	78.00	77.00	-1.00	(5)
Library	53.05	50.45	50.45	45.60	45.60	44.90	-.70	(6)
Medical Examiner	1.00	1.00	1.00	1.50	1.50	1.70	+.20	(7)
Park Recreation & Forestry	44.50	43.00	43.00	42.00	42.00	43.00	+1.00	(8)
Register of Deeds	8.00	7.50	7.50	7.50	7.50	7.50		
Sheriff	179.00	178.50	179.00	177.00	177.00	180.00	+3.00	(9)
Social Services	108.48	109.48	107.48	106.23	106.23	111.23	+5.00	(10)
Solid Waste	4.50	4.50	4.50	4.50	4.50	7.50	+3.00	(11)
Treasurer	5.00	5.00	5.00	5.00	5.00	5.00		
UW Extension	2.00	2.00	2.00	2.00	2.00	2.00		
Veterans	3.00	2.63	2.63	2.75	2.75	2.75		
Total	662.68	655.21	645.46	638.89	638.89	646.88	+7.99	
Central WI Airport	21.10	21.10	22.10	20.45	20.45	22.00	+1.55	(12)
ADRC – CW	52.79	52.79	63.81	62.78	58.40	58.73	+.33	(13)
Special Education	79.50	79.00	81.00	75.00	76.00	76.50		

NOTE
(1) Employee Resources-2 Risk management employees transferred from Finance
(2) Facilities-reduced Clerical Asst .05 FTE
(3) Finance- 2 Risk management employees transferred to Employee Resources, added 1 FTE accountant, reduction .5 FTE Accounting Asst
(4) Health-reduce 2.96 FTE part-time allocations
(5) Highway-reduction in Highway Patrollers 1 FTE
(6) Library-reduction in various positions
(7) Medical Examiner-increased Chief Deputy .20 FTE
(8) Park-added 1 FTE Groundskeeper
(9) Sheriff-added 2 FTE Correction Officers Added 1 FTE Forensic Analyst Detective
(10) Social Services-added 5 FTE Economic Support Specialists
(11) Solid Waste-added 2 Landfill Operators and 1 Mechanic
(12) CWA-added Maint Lead Worker, increased maint workers .55 FTE
(13) ADRC-adjustments to part-time Nutrition staff

SALES TAX

Marathon County has collected sales tax since 1987. The main portion of the annual sales tax collection is used in the regular operating budget for the county. We project a \$500,000 increase in sales tax collections in 2014.

Budget Year	Adopted Sales Tax Budget	Sales Tax in General Fund Budget	Sales Tax in CIP Budget	Actual Sales Tax Collected
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	10,708,093
2009	10,000,000	10,000,000	0	9,205,182
2010	9,150,000	9,150,000	0	9,549,578
2011	9,150,000	9,150,000	0	9,998,265
2012	9,250,000	9,250,000	0	10,311,949
2013	9,500,000	9,500,000	0	5,187,997*
2014	10,000,000	10,000,000	0	N/A



*Through 8/31/2013 (6 months)

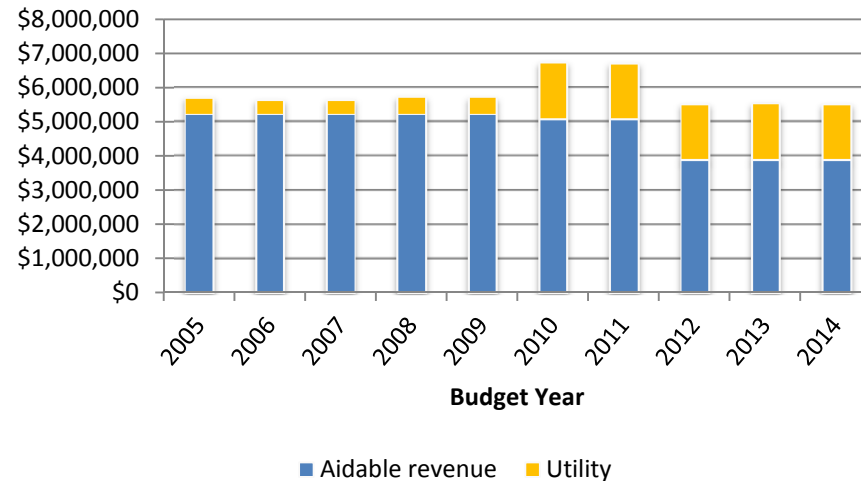
STATE SHARED REVENUE

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. In 2010 with Weston 4 on-line the utility portion has dramatically increased. In 2012, the state reduced the County's aidable revenue by \$1,179,124.

Budget Year	Aidable Revenue	Utility	Total
2005	5,205,780	481,066	5,686,846
2006	5,205,780	411,411	5,617,191
2007	5,205,780	411,411	5,617,191
2008	5,205,780	507,382	5,713,162
2009	5,205,780	500,255	5,706,035
2010	5,056,841	1,653,929	6,710,771
2011	5,056,841	1,646,587	6,703,428
2012	3,877,717	1,639,989	5,517,706
2013	3,877,717	1,643,222	5,520,939
2014	3,877,717	1,637,762	5,515,479



FUND BALANCE POLICY

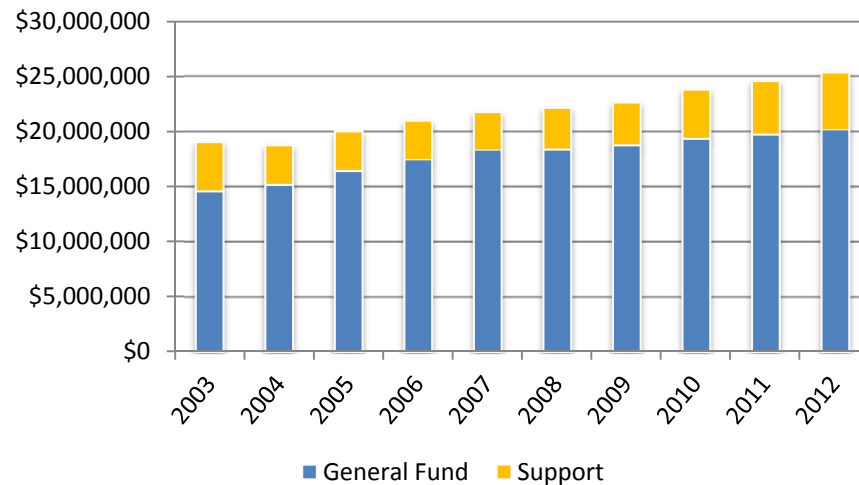
In 1989 the County Board adopted a policy for retaining working capital. This formula sets the minimum requirement for available funds on hand. This dollar value, which approximates 8.5% of the operating budget (10% of the Highway budget), is the basic minimum level of funding set by the county to ensure 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
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
2008	18,398,598	3,772,537
2009	18,790,218	3,845,460
2010	19,334,963	4,492,611
2011	19,732,613	4,855,177
2012	20,189,885	5,215,070



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

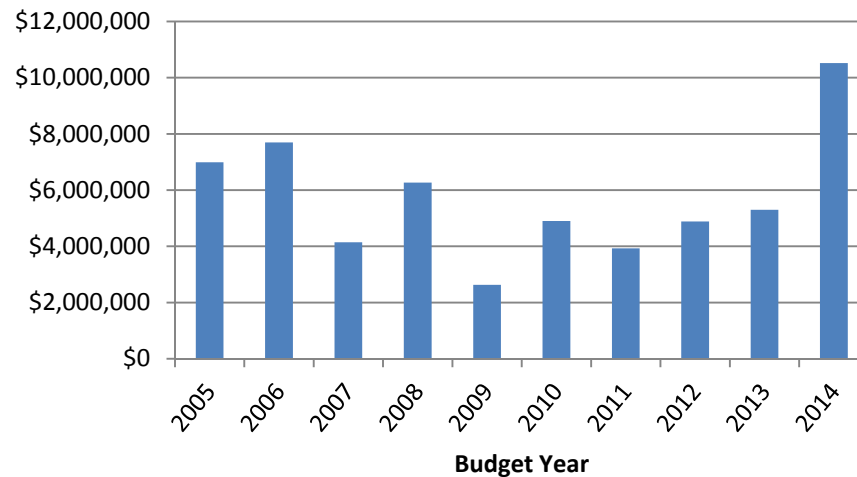
Major sources of funding are:

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 completed, 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.

For the 2014 CIP budget, we allocated approximately \$10.5 million in fund balance, much of which came from undesignated fund balance remaining at the end of 2012.

Year	CIP (Fund Balance transfers)
2005	6,987,747
2006	7,695,337
2007	4,145,962
2008	5,268,588
2009	2,630,781
2010	4,898,941
2011	3,925,026
2012	4,883,932
2013	5,300,089
2014	10,521,395

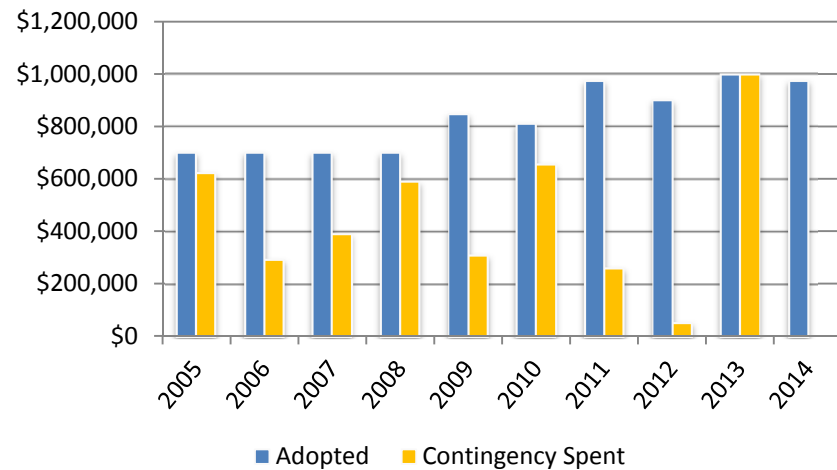


CONTINGENT FUND

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 2014 to be used by the Finance and Property Committee for special funding requests and that the total fund for 2014 is \$975,000.

Budget Year	Net Adopted Budget	Adopted Contingent Fund	Contingent Fund Spent
2005	133,587,806	700,000	623,000
2006	131,108,441	700,000	295,985
2007	143,260,835	700,000	393,500
2008	143,009,546	700,000	590,000
2009	143,415,023	850,000	310,000
2010	141,629,852	810,606	657,805
2011	148,896,143	975,000	262,600
2012	135,462,200	899,500	54,902
2013	135,753,215	1,000,000	1,000,000*
2014	144,964,926	975,000	N/A

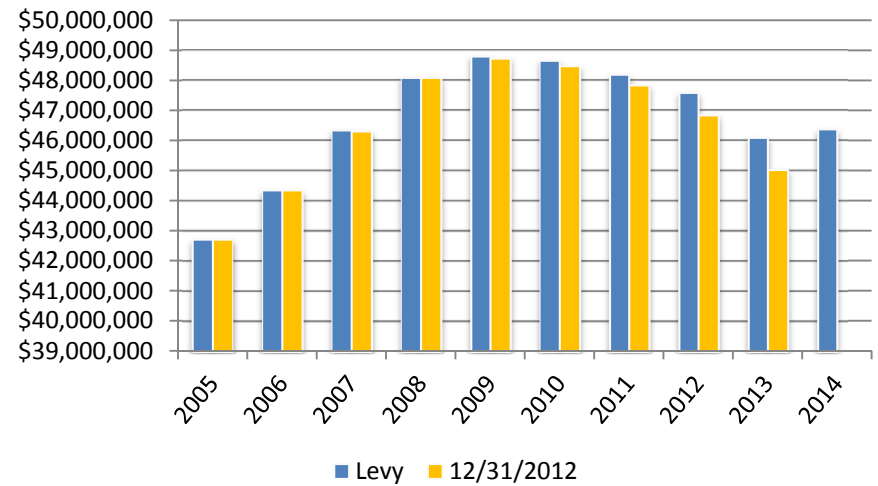
* estimate



DELINQUENT TAXES

Wisconsin Statute 74.29 provides that counties purchase delinquent real estate taxes from local taxing districts including 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	12/31/2012	% Collected
2005	42,730,820	42,268,706	98.92%	42,727,963	99.99%
2006	44,360,284	43,918,046	99.00%	44,355,262	99.99%
2007	46,326,948	45,688,305	98.62%	46,320,113	99.99%
2008	48,093,638	47,406,556	98.57%	48,076,553	99.96%
2009	48,793,927	47,983,834	98.34%	48,730,120	99.87%
2010	48,653,812	47,740,402	98.12%	48,475,901	99.63%
2011	48,191,420	47,236,749	98.02%	47,826,433	99.24%
2012	47,573,011	46,826,841	98.43%	46,826,841	98.43%
2013	46,090,851	45,025,201	97.69%	*45,025,201	97.69%
2014	46,340,765	N/A	N/A	N/A	N/A



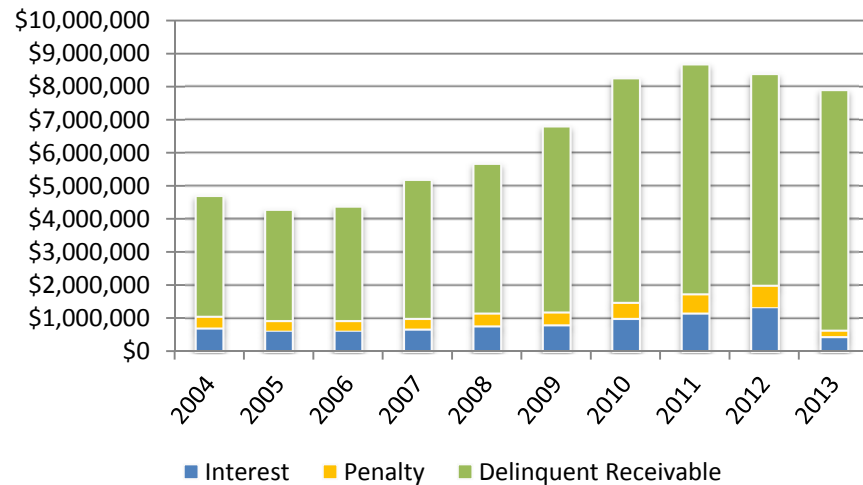
* Through 8/31/2013

INTEREST AND PENALTY COLLECTED ON DELINQUENT TAXES

The County has a very stable and reliable tax collection history. We do, however, gain income from interest and penalties on delinquent taxes.

Fiscal Year	Interest on Delinquent Taxes	Penalty on Delinquent Taxes	Total	Delinquent Taxes Receivable
2003	718,003	354,156	1,072,159	3,670,812
2004	712,463	355,711	1,068,174	3,647,154
2005	624,012	310,864	934,876	3,357,301
2006	624,919	308,328	933,247	3,444,085
2007	664,237	325,559	989,796	4,213,281
2008	777,625	380,196	1,157,821	4,525,730
2009	791,975	389,502	1,181,477	5,631,735
2010	982,150	488,615	1,470,765	6,798,447
2011	1,171,484	580,890	1,752,374	6,913,932
2012	1,332,293	663,198	1,995,491	6,379,369
2013*	433,757	214,565	648,322	7,267,473

*through 8/31/2013

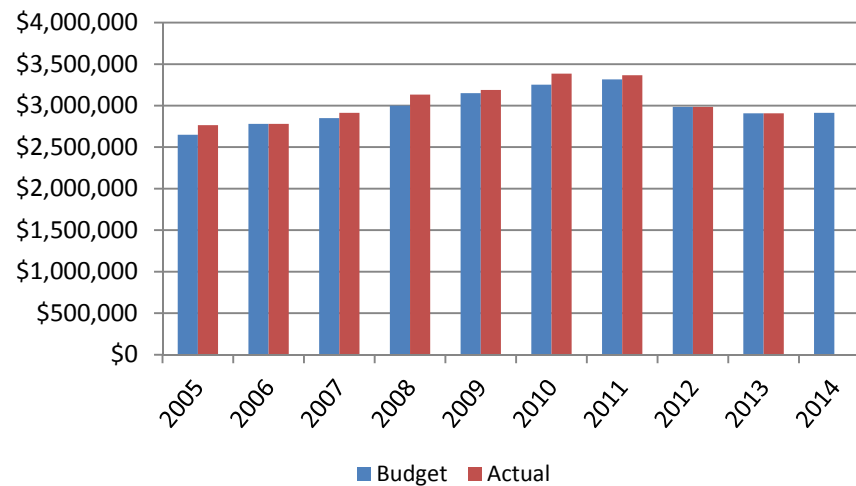


TRANSPORTATION AIDS

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.

TRANSPORTATION AIDS		
Year	Budget	Actual
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	3,132,814
2009	3,150,000	3,189,059
2010	3,252,840	3,384,634
2011	3,316,942	3,366,220
2012	2,985,247	2,985,247
2013	2,908,230	2,908,230*
2014	2,914,009	N/A

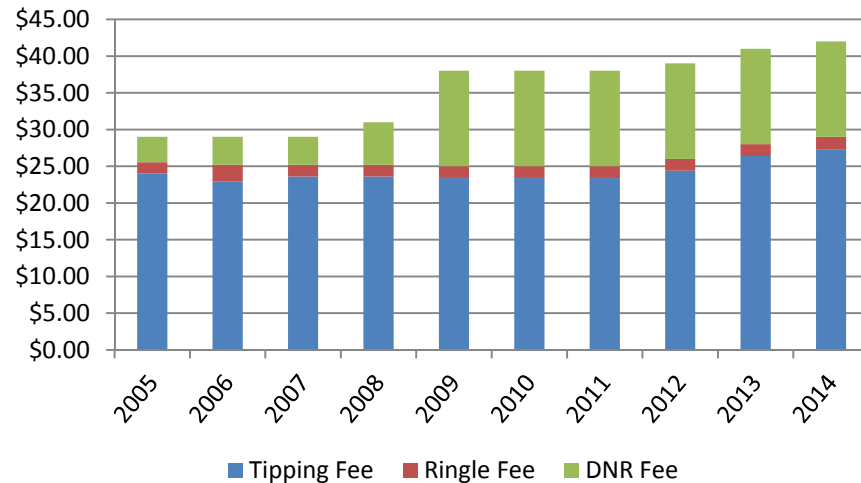
*Estimated



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.

Per Ton Fees					Fees Collected
Year	Tipping Fee	Ringle Fee	DNR Fee	Total	Total
2005	24.00	1.55	3.45	29.00	1,847,934
2006	22.95	2.25	3.80	29.00	1,392,887
2007	23.60	1.60	3.80	29.00	2,134,378
2008	23.60	1.60	5.80	31.00	2,884,111
2009	23.40	1.60	13.00	38.00	2,610,389
2010	23.40	1.60	13.00	38.00	2,759,570
2011	23.40	1.60	13.00	38.00	3,107,466
2012	24.40	1.60	13.00	39.00	2,486,444
2013	26.40	1.60	13.00	41.00	**2,154,287
*2014	27.24	1.76	13.00	42.00	N/A



* Proposed

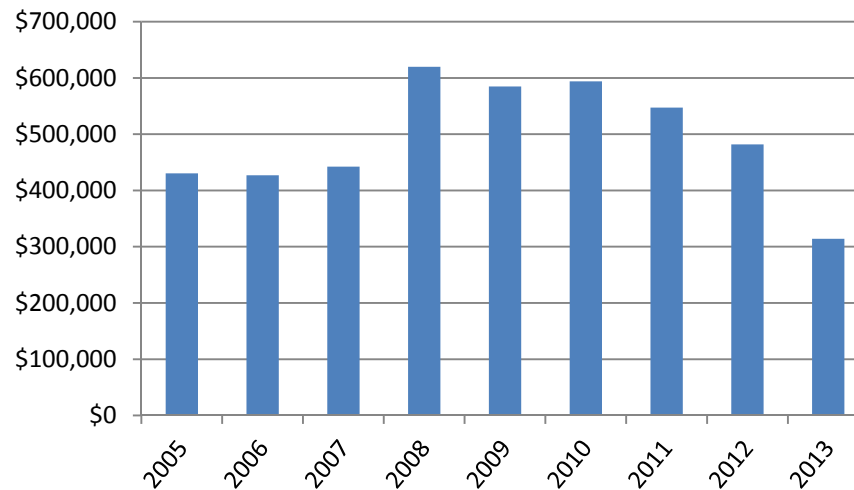
** Through 09/30/2013

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

PFC Revenue	
2005	430,343
2006	427,056
2007	442,291
2008	619,784
2009	584,936
2010	593,790
2011	547,403
2012	481,846
2013	314,139*

*Through 8/31/2013

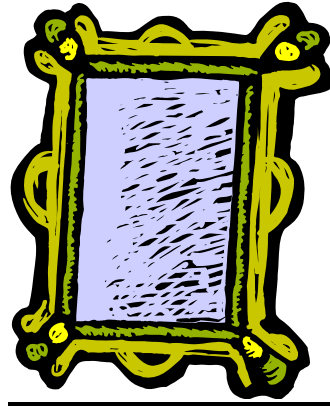


SUMMARY OF KEY ADDITIONS IN THE 2014 BUDGET

The 2014 budget is in most ways a status quo financial plan with very few changes in programs and services. But there are some key additions (along with the tax levy impact per \$1,000):

- \$1,400,000 in additional investment in bituminous resurfacing to get us back to resurfacing our target goal of 30 miles of County highway per year (funding from grants and highway fund balance).
- \$500,000 in additional funds for out-of-County placement of prisoners (\$.06).
- \$251,954 in new County positions:
 - Corrections Officer \$130,886 (.015)
 - Court Security Officers \$ 68,132 (.007)
 - Turf Specialist \$ 52,936 (.006)
- \$200,000 in Management Education to improve the management skills for our managers and supervisors and move toward performance based pay (.02)
- \$145,000 in County tax levy to continue the OWI Court. (.016)
- \$62,000 for the new sports complex signage, fence and gate. (.007)





LOOKING INTO THE FUTURE

Looking beyond 2014 there are a couple of things with important financial implications that we need to focus upon:

1. We have to do a better job of controlling our jail population.
2. We have to decide whether we are making a long-term commitment to the County nursing home and the Aquatic Therapy Pool before we make the recommended capital investments. Both are non-mandated services and neither is likely to be financially self-sufficient.
3. We need to continue to create strategies to contain employee health care costs. To that end we have had preliminary discussions with representatives of the Health Care Center and the City of Wausau about implementing on-site health care. Greenheck Fan and Kolbe & Kolbe implemented on-site clinics with great success.
4. We need to better develop more clarity around the County's economic development policy. We have various investments in place and individually they all seem good, but we are missing a clear description of the County's role in economic development and strategy moving forward. We also have to develop some evaluation criteria to apply to proposed tax increment districts so that we are not asking the whole County to fund public works projects of one municipality.
5. We have to continue to monitor Central Wisconsin Airport because it is critical to commerce. A few key business leaders are very concerned about the current situation, particularly the lack of late arrivals and travelers getting stuck in Chicago and Minneapolis overnight. Additionally they are concerned about the long-term future of the regional airport in light of a federal policy which seems to favor consolidation around hub airports like Minneapolis and Chicago.

**MARATHON COUNTY
EQUALIZED VALUE, TAX LEVY AND TAX RATE
LAST FIFTEEN FISCAL YEARS**

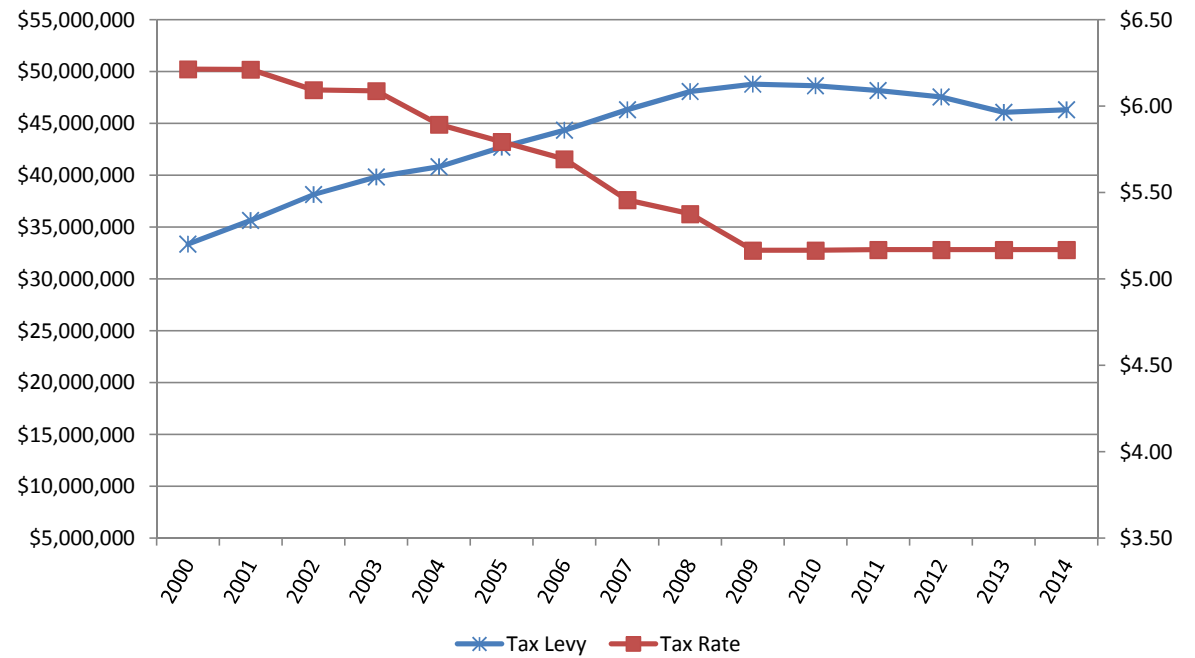
Levy Year	Settle-ment Year	Total Equalized Value (A)	Percent Change	Value of Tax Increment District (TID)	Total Equalized Value Minus TIDS (B)	Percent Change	Total Tax Levy	Percent Change	Tax Rates	Percent Change
1999	2000	5,542,877,100	8.17%	174,586,060	5,368,291,040	8.06%	33,363,392	8.12%	6.2149	0.05%
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	-1.46%
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%
2009	2010	10,047,154,800	-0.34%	630,064,100	9,417,090,700	-0.29%	48,653,812	-0.29%	5.1665	0.00%
2010	2011	9,844,078,200	-2.02%	522,724,000	9,321,354,200	-1.02%	48,191,420	-0.95%	5.1700	0.07%
2011	2012	9,724,225,700	-1.22%	522,724,000	9,201,742,900	-1.28%	47,573,011	-1.28%	5.1700	0.00%
2012	2013	9,393,543,300	-3.40%	478,492,600	8,915,050,700	-3.12%	46,090,851	-3.12%	5.1700	0.00%
2013	2014	9,468,196,600	0.79%	504,907,700	8,963,288,900	0.54%	46,340,765	0.54%	5.1700	0.00%

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 TAX LEVY & TAX RATE

Budget Year	Tax Levy	Tax Rate
2000	33,363,392	6.2149
2001	35,660,957	6.2138
2002	38,149,579	6.0945
2003	39,846,548	6.0884
2004	40,850,300	5.8943
2005	42,730,820	5.7950
2006	44,360,284	5.6943
2007	46,326,948	5.4574
2008	48,093,638	5.3775
2009	48,793,927	5.1665
2010	48,653,812	5.1665
2011	48,191,420	5.1700
2012	47,573,011	5.1700
2013	46,090,851	5.1700
2014	46,340,765	5.1700



**MARATHON COUNTY
COLLECTED 2013-2014
MUNICIPALITIES TAX RATE AND LEVY COMPARISON**

Municipality	2012 Equalized Value	2012 to be Collected in 2013	Tax Rate	2013 Equalized Value	2013 Tax Levy to be Collected in 2014	Tax Rate	Levy Dollar Increase (Decrease)	Levy Percent Increase (Decrease)	Equalized Value Dollar Increase	Equalized Value Percent Increase
TOWN										
Bergen	68,374,900	354,929	5.1909	66,071,300	342,934	5.1904	(11,995)	-3.38%	(2,303,600)	-3.37%
Berlin	70,136,800	364,075	5.1909	70,920,400	368,102	5.1904	4,027	1.11%	783,600	1.12%
Bern	33,079,900	171,715	5.1909	33,634,300	174,574	5.1904	2,859	1.66%	554,400	1.68%
Bevent	83,066,600	431,193	5.1909	87,784,700	455,634	5.1904	24,441	5.67%	4,718,100	5.68%
Brighton	39,375,400	204,395	5.1909	40,111,400	208,193	5.1904	3,798	1.86%	736,000	1.87%
Cassel	63,425,800	329,239	5.1909	65,016,600	337,460	5.1904	8,221	2.50%	1,590,800	2.51%
Cleveland	105,589,800	548,109	5.1909	108,316,500	562,202	5.1904	14,093	2.57%	2,726,700	2.58%
Day	69,893,100	362,810	5.1909	70,662,500	366,764	5.1904	3,954	1.09%	769,400	1.10%
Easton	73,337,900	380,692	5.1909	76,984,400	399,577	5.1904	18,885	4.96%	3,646,500	4.97%
Eau Pleine	56,823,400	294,966	5.1909	55,878,300	290,028	5.1904	(4,938)	-1.67%	(945,100)	-1.66%
Elderon	50,194,100	260,554	5.1909	52,198,400	270,928	5.1904	10,374	3.98%	2,004,300	3.99%
Emmet	68,231,900	354,187	5.1909	67,800,500	351,909	5.1904	(2,278)	-0.64%	(431,400)	-0.63%
Frankfort	41,095,800	213,325	5.1909	41,266,500	214,188	5.1904	863	0.40%	170,700	0.42%
Franzen	39,942,900	207,341	5.1909	41,193,400	213,809	5.1904	6,468	3.12%	1,250,500	3.13%
Green Valley	52,724,900	273,691	5.1909	52,062,700	270,224	5.1904	(3,467)	-1.27%	(662,200)	-1.26%
Guenther	29,181,200	151,478	5.1909	32,519,900	168,790	5.1904	17,312	11.43%	3,338,700	11.44%
Halsey	37,062,200	192,387	5.1909	37,185,600	193,007	5.1904	620	0.32%	123,400	0.33%
Hamburg	55,710,000	289,187	5.1909	55,441,500	287,761	5.1904	(1,426)	-0.49%	(268,500)	-0.48%
Harrison	24,288,300	126,079	5.1909	25,347,700	131,564	5.1904	5,485	4.35%	1,059,400	4.36%
Hewitt	46,768,300	242,771	5.1909	48,627,400	252,394	5.1904	9,623	3.96%	1,859,100	3.98%
Holton	49,071,100	254,725	5.1909	48,744,000	252,999	5.1904	(1,726)	-0.68%	(327,100)	-0.67%
Hull	46,036,800	238,974	5.1909	48,984,600	254,248	5.1904	15,274	6.39%	2,947,800	6.40%
Johnson	46,921,700	243,567	5.1909	46,776,300	242,786	5.1904	(781)	-0.32%	(145,400)	-0.31%
Knowlton	213,279,700	1,107,120	5.1909	212,613,100	1,103,539	5.1904	(3,581)	-0.32%	(666,600)	-0.31%
Maine	189,235,800	982,310	5.1909	193,159,500	1,002,567	5.1904	20,257	2.06%	3,923,700	2.07%
Marathon	82,788,400	429,749	4.7695	89,157,500	462,760	5.1904	33,011	7.68%	6,369,100	7.69%
McMillan ✓	178,642,200	852,028	5.1909	182,431,900	869,771	4.7676	17,743	2.08%	3,789,700	2.12%
Mosinee	147,395,600	765,120	5.1909	151,445,100	786,055	5.1904	20,935	2.74%	4,049,500	2.75%
Norrie	66,378,100	344,564	5.1909	68,290,500	354,452	5.1904	9,888	2.87%	1,912,400	2.88%
Plover	42,695,800	221,631	5.1909	44,892,900	233,010	5.1904	11,379	5.13%	2,197,100	5.15%
Reid	89,489,000	464,531	5.1909	89,305,900	463,530	5.1904	(1,001)	-0.22%	(183,100)	-0.20%

Municipality	2012 Equalized Value	2012 Tax Levy to be Collected in 2013	Tax Rate	2013 Equalized Value	2013 Tax Levy to be Collected in 2014	Tax Rate	Levy Dollar Increase (Decrease)	Levy Percent Increase (Decrease)	Equalized Value Dollar Increase	Equalized Value Percent Increase
Rib Falls	75,455,600	391,685	5.1909	76,100,500	394,989	5.1904	3,304	0.84%	644,900	0.85%
Rib Mountain	675,531,700	3,506,639	5.1909	681,500,900	3,537,234	5.1904	30,595	0.87%	5,969,200	0.88%
Rietbrock	47,203,000	245,028	5.1909	47,496,300	246,523	5.1904	1,495	0.61%	293,300	0.62%
Ringle	136,505,800	708,592	5.1909	133,517,300	693,003	5.1904	(15,589)	-2.20%	(2,988,500)	-2.19%
Spencer	103,931,000	539,499	5.1909	106,294,800	551,708	5.1904	12,209	2.26%	2,363,800	2.27%
Stettin	221,760,900	1,151,145	5.1909	237,445,400	1,232,427	5.1904	81,282	7.06%	15,684,500	7.07%
Texas	108,715,800	564,336	5.1909	111,352,100	577,957	5.1904	13,621	2.41%	2,636,300	2.42%
Wausau	152,720,400	792,761	5.1909	148,355,700	770,019	5.1904	(22,742)	-2.87%	(4,364,700)	-2.86%
Weston	52,941,400	274,815	5.1909	52,598,400	273,005	5.1904	(1,810)	-0.66%	(343,000)	-0.65%
Wien	50,490,300	262,092	5.1909	53,760,700	279,037	5.1904	16,945	6.47%	3,270,400	6.48%
TOWN TOTAL	3,885,493,300	20,094,034	5.1704	3,953,247,400	20,441,661	5.1709	347,627	1.73%	67,754,100	1.74%
VILLAGE										
Athens	43,326,100	224,903	5.1909	44,484,000	230,888	5.1904	5,985	2.66%	1,157,900	2.67%
Birnamwood*	702,100	3,623	5.1607	704,700	3,639	5.1646	16	0.44%	2,600	0.37%
Brokaw	22,434,100	116,454	5.1909	11,543,600	59,915	5.1904	(56,539)	-48.55%	(10,890,500)	-48.54%
Dorchester*	904,400	4,667	5.1607	926,800	4,787	5.1646	120	2.57%	22,400	2.48%
Edgar	64,265,300	333,597	5.1909	62,857,500	326,253	5.1904	(7,344)	-2.20%	(1,407,800)	-2.19%
Elderon*	6,549,700	33,801	5.1607	6,435,500	33,237	5.1646	(564)	-1.67%	(114,200)	-1.74%
Fenwood	5,482,300	28,458	5.1909	5,389,000	27,971	5.1904	(487)	-1.71%	(93,300)	-1.70%
Hatley	25,846,800	134,169	5.1909	27,200,600	141,181	5.1904	7,012	5.23%	1,353,800	5.24%
Kronenwetter	435,665,500	2,261,509	5.1909	446,411,200	2,317,035	5.1904	55,526	2.46%	10,745,700	2.47%
Marathon	97,373,400	505,459	5.1909	101,382,800	526,213	5.1904	20,754	4.11%	4,009,400	4.12%
Rothschild*	410,729,900	2,119,670	5.1607	404,598,700	2,089,584	5.1646	(30,086)	-1.42%	(6,131,200)	-1.49%
Spencer*	88,062,800	454,469	5.1607	88,056,000	454,773	5.1646	304	0.07%	(6,800)	-0.01%
Stratford	71,921,000	373,337	5.1909	72,843,500	378,084	5.1904	4,747	1.27%	922,500	1.28%
Unity*	7,305,100	37,700	5.1607	7,215,400	37,265	5.1646	(435)	-1.15%	(89,700)	-1.23%
Weston*	787,833,200	4,065,801	5.1607	809,005,600	4,178,177	5.1646	112,376	2.76%	21,172,400	2.69%
VILLAGE TOTAL	2,068,401,700	10,697,617	5.1744	2,089,054,900	10,809,002	5.1741	111,385	1.04%	20,653,200	1.00%
CITY										
Abbotsford*√	47,687,200	226,003	4.7393	46,948,800	222,625	4.7419	(3,378)	-1.49%	(738,400)	-1.55%
Colby*√	13,939,800	66,065	4.7393	14,068,600	66,712	4.7419	647	0.98%	128,800	0.92%
Marshfield√	104,686,000	499,297	4.7695	102,916,400	490,669	4.7676	(8,628)	-1.73%	(1,769,600)	-1.69%
Mosinee	251,504,900	1,305,545	5.1909	252,228,900	1,309,159	5.1904	3,614	0.28%	724,000	0.29%
Schofield	172,053,500	893,118	5.1909	171,915,500	892,303	5.1904	(815)	-0.09%	(138,000)	-0.08%
Wausau	2,371,284,300	12,309,172	5.1909	2,332,908,400	12,108,634	5.1904	(200,538)	-1.63%	(38,375,900)	-1.62%
CITY TOTAL	2,961,155,700	15,299,200	5.1664	2,920,986,600	15,090,102	5.1661	(209,098)	-1.37%	(40,169,100)	-1.36%
COUNTY TOTAL	8,915,050,700	46,090,851	5.1700	8,963,288,900	46,340,765	5.1700	249,914	0.54%	48,238,200	0.54%

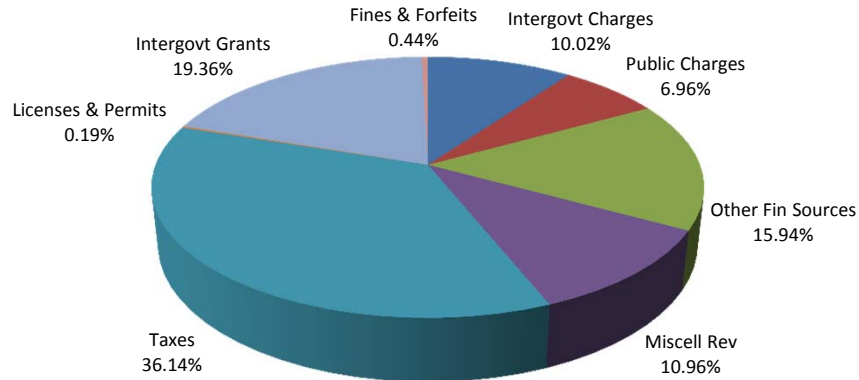
*No Bridge Aid

√ No Library Tax

MARATHON COUNTY

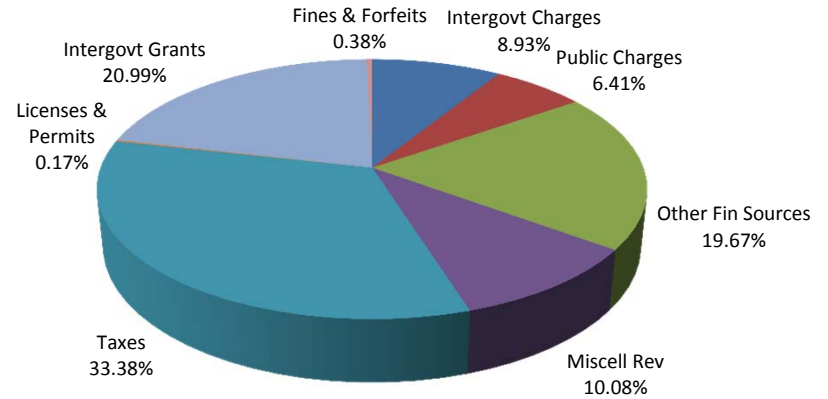
Revenue Budget by Category

Adopted 2013



\$155,931,978

Adopted 2014



\$172,014,011

**MARATHON COUNTY
2004-2014
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
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
2010	58,341,962	30,168,526	325,115	765,240	12,628,508	19,358,630	17,731,909	15,127,659	154,447,549
2011	58,023,113	34,357,885	310,000	744,240	11,332,837	19,154,027	20,385,977	17,103,479	161,411,558
2012	57,584,704	27,222,451	291,450	681,480	11,452,605	18,579,773	16,099,464	17,384,282	149,296,209
2013	56,352,044	30,195,421	288,750	687,100	10,845,807	15,628,818	17,085,796	24,848,242	155,931,978
2014	57,410,215	36,112,095	287,210	645,100	11,026,155	15,361,993	17,334,898	33,836,345	172,014,011

MARATHON COUNTY
2013-2014
REVENUE BUDGET BY CATEGORY IN CLASS

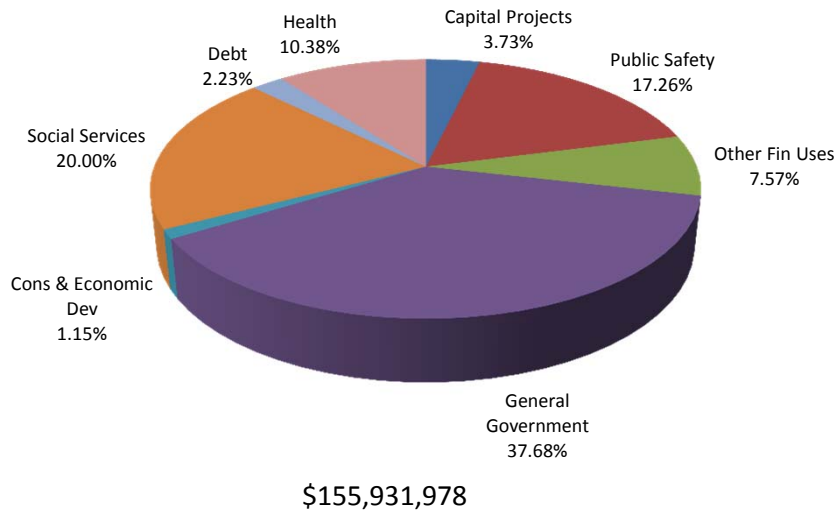
2012 Actual	2013			Account Name	2014			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
Taxes									
\$ 47,896,786	46,090,851	46,090,851	47,392,501	Real & Personal Property	\$ 46,340,765	46,340,765	46,340,765	0.54%	\$ 249,914
10,519,343	9,685,693	9,685,693	9,685,943	Retail Sales & Use	10,186,150	10,186,150	10,186,150	5.17%	500,457
85,074	50,500	50,500	79,234	Other Taxes	65,300	65,300	65,300	29.31%	14,800
1,995,492	525,000	525,000	1,200,000	Interest & Penalties on Taxes	818,000	818,000	818,000	55.81%	293,000
60,496,695	56,352,044	56,352,044	58,357,678	Taxes	57,410,215	57,410,215	57,410,215	1.88%	1,058,171
Intergovernmental Grants and Aids									
6,118,389	5,795,939	5,795,939	5,962,203	State Shared Taxes	5,795,939	5,795,939	5,795,939	0.00%	-
2,239,220	2,499,108	3,578,133	3,669,574	Federal Grants	3,635,882	3,635,882	3,635,882	45.49%	1,136,774
21,927,078	19,884,354	24,836,780	25,230,489	State Grants	24,708,122	24,708,122	24,708,122	24.26%	4,823,768
2,352,406	2,016,020	2,011,471	2,012,814	Grant from Other Local Govern	1,972,152	1,972,152	1,972,152	-2.18%	(43,868)
32,637,093	30,195,421	36,222,323	36,875,080	Intergovernmental Grants and Aids	36,112,095	36,112,095	36,112,095	19.59%	5,916,674
Licenses and Permits									
40,794	50,750	50,750	50,750	Licenses	47,210	47,210	47,210	-6.98%	(3,540)
236,675	238,000	238,000	238,000	Permits	240,000	240,000	240,000	0.84%	2,000
277,469	288,750	288,750	288,750	Licenses and Permits	287,210	287,210	287,210	-0.53%	(1,540)
Fines Forfeits & Penalties									
770,977	687,100	687,100	735,810	Law & Ordinance Violations	645,100	645,100	645,100	-6.11%	(42,000)
770,977	687,100	687,100	735,810	Fines Forfeits & Penalties	645,100	645,100	645,100	-6.11%	(42,000)
Public Charges for Services									
2,127,744	1,913,990	1,913,990	2,014,418	General Government	1,974,978	1,974,978	1,974,978	3.19%	60,988
798,137	851,109	851,109	881,908	Public Safety	927,009	927,009	927,009	8.92%	75,900
3,270,929	2,688,592	2,688,592	3,234,619	Other Transportation	2,775,895	2,775,895	2,775,895	3.25%	87,303
3,303,572	3,248,299	3,247,350	3,308,480	Health	3,174,892	3,174,892	3,174,892	-2.26%	(73,407)
624,205	797,350	797,350	959,329	Social Services	806,400	806,400	806,400	1.14%	9,050
98,517	95,000	95,000	74,000	Culture	95,000	95,000	95,000	0.00%	-
199,579	201,500	201,500	201,500	Recreation	206,500	206,500	206,500	2.48%	5,000
549,261	583,995	583,995	584,087	Public Areas	585,009	585,009	585,009	0.17%	1,014
26,455	34,972	34,972	34,972	Education	34,972	34,972	34,972	0.00%	-
454,141	431,000	431,000	436,866	Conservation	445,500	445,500	445,500	3.36%	14,500
11,452,540	10,845,807	10,844,858	11,730,179	Public Charges for Services	11,026,155	11,026,155	11,026,155	1.66%	180,348

2012 Actual	2013			Account Name	2014			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
Intergov't Charges For Services									
\$ 3,800,215	4,060,764	4,060,764	4,089,331	State and Federal	\$ 3,910,493	3,910,493	3,910,493	-3.70%	\$ (150,271)
2,152,914	9,512,808	9,503,008	9,601,369	Outside Districts	9,436,768	9,436,768	9,436,768	-0.80%	(76,040)
1,046,987	838,011	952,000	952,000	Schools & Special Districts	850,000	850,000	850,000	1.43%	11,989
1,244,117	1,217,235	1,217,235	1,238,388	Local Departments	1,164,732	1,164,732	1,164,732	-4.31%	(52,503)
8,244,233	15,628,818	15,733,007	15,881,088	Intergov't Charges For Services	15,361,993	15,361,993	15,361,993	-1.71%	(266,825)
Miscellaneous Revenue									
1,097,963	968,949	995,117	1,066,814	Interest & Dividends	755,104	755,104	755,104	-22.07%	(213,845)
524,945	583,553	583,553	634,053	Rent	580,580	580,580	580,580	-0.51%	(2,973)
196,057	191,028	226,028	465,937	Property Sales & Loss Comp	143,800	143,800	143,800	-24.72%	(47,228)
14,198,374	15,342,266	15,876,133	16,315,446	Other Miscellaneous Revenue	15,855,414	15,855,414	15,855,414	3.34%	513,148
1,988,511	-	-	-	Non-Operating Revenue	-	-	-	0.00%	-
18,005,850	17,085,796	17,680,831	18,482,250	Miscellaneous Revenue	17,334,898	17,334,898	17,334,898	1.46%	249,102
Other Financing Sources									
14,650	14,967	14,967	14,967	Gen Obligation Long-Term Debt	14,691	14,691	14,691	-1.84%	(276)
12,663,609	8,610,690	13,518,718	16,421,161	Transfers From Other Funds	10,061,944	10,061,944	15,022,944	74.47%	6,412,254
-	16,222,585	27,425,230	27,425,230	Transfers From Fund Balances	19,098,710	18,798,710	18,798,710	15.88%	2,576,125
12,678,259	24,848,242	40,958,915	43,861,358	Other Financing Sources	29,175,345	28,875,345	33,836,345	36.17%	8,988,103
\$ 144,563,116	155,931,978	178,767,828	186,212,193	GRAND TOTAL	\$ 167,353,011	167,053,011	172,014,011	10.31%	\$ 16,082,033

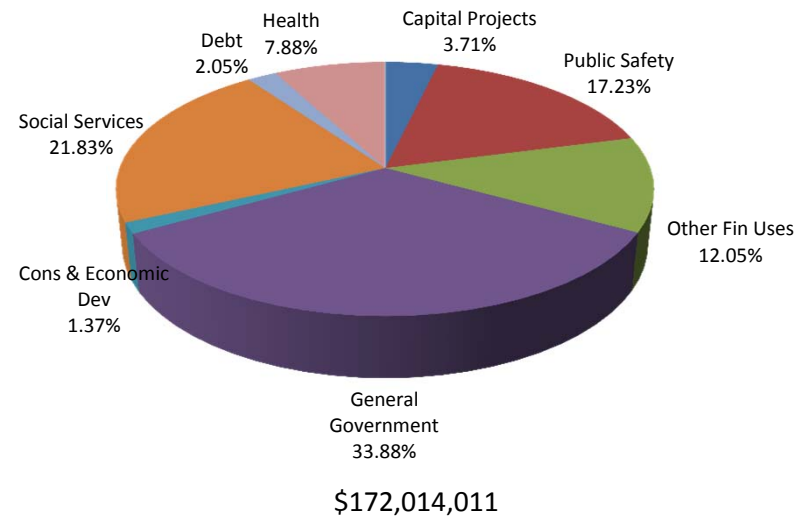
MARATHON COUNTY

Expense Budget by Activity

Adopted 2013



Adopted 2014



**MARATHON COUNTY
2004-2014
EXPENSE BUDGET HISTORY BY ACTIVITY**

Year	General Government	Public Safety	Transportation	Health	Social Services	Leisure Activities & Education	Conservation & Economic Development	Debt Service	Capital Outlay	Other Financing Uses	Total Adopted Budget
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
2010	42,950,409	19,354,699	30,745,242	10,529,415	24,155,954	12,889,039	1,005,094	2,256,170	4,912,584	5,648,943	154,447,549
2011	45,564,346	20,112,071	33,383,016	9,662,047	26,344,123	13,116,620	1,153,244	2,302,540	4,778,896	4,994,655	161,411,558
2012	42,461,707	19,774,074	28,163,619	7,873,884	23,636,729	12,502,420	1,049,767	2,512,400	4,765,275	6,556,334	149,296,209
2013	42,836,665	19,624,908	29,694,749	11,799,148	22,742,761	12,543,985	1,311,664	2,531,673	4,235,735	8,610,690	155,931,978
2014	42,245,016	21,479,272	34,187,368	9,821,971	27,223,136	13,143,939	1,709,865	2,553,300	4,627,200	15,022,944	172,014,011

MARATHON COUNTY
2013-2014
EXPENSE BUDGET BY AGENCY WITHIN ACTIVITY

2012 Actual	2013			Account Name	2014			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
General Government									
\$ 346,079	370,761	370,761	37,761	Legislative	\$ 376,214	376,214	376,214	1.47%	\$ 5,453
3,165,143	3,229,259	3,229,259	3,229,259	Judicial	3,333,102	3,333,102	3,333,102	3.22%	103,843
390,814	461,623	461,623	461,623	Executive	662,722	662,722	662,722	43.56%	201,099
1,110,026	2,449,844	2,172,928	2,168,934	General Administration	2,249,244	2,399,244	2,224,244	-9.21%	(225,600)
26,949,268	28,996,403	29,260,428	29,328,773	Financial Administration	27,677,610	27,677,610	27,677,610	-4.55%	(1,318,793)
1,679,043	1,756,449	1,775,406	1,799,481	Legal	1,810,357	1,810,357	1,810,357	3.07%	53,908
626,038	889,085	889,085	889,085	Property Records and Control	867,161	867,161	867,161	-2.47%	(21,924)
2,125,052	2,146,003	2,213,133	2,240,043	Conservation Planning Zoning	3,013,478	2,713,478	2,713,478	26.44%	567,475
2,300,139	2,537,238	2,557,259	2,557,259	Other General Government	2,580,128	2,580,128	2,580,128	1.69%	42,890
38,691,602	42,836,665	42,929,882	42,712,218	General Government	42,570,016	42,420,016	42,245,016	-1.38%	(591,649)
Public Safety									
11,443,232	11,759,552	12,028,608	12,049,878	Sheriff	12,048,706	12,048,706	12,184,629	3.61%	425,077
288,738	261,159	1,140,784	1,140,784	Emergency Ser & Disaster Ctrl	691,631	691,631	691,631	164.83%	430,472
6,244,195	6,082,124	6,407,565	6,312,814	Corrections - Adult	7,183,438	7,033,438	7,047,515	15.87%	965,391
983,203	1,055,836	1,055,836	1,055,836	Corrections - Juvenile - Sheriff	1,060,986	1,060,986	1,060,986	0.49%	5,150
463,115	466,237	476,029	476,029	Shelter Home - Sheriff	494,511	494,511	494,511	6.06%	28,274
19,422,483	19,624,908	21,108,822	21,035,341	Public Safety	21,479,272	21,329,272	21,479,272	9.45%	1,854,364
Transportation									
16,114,551	26,996,799	27,332,484	27,344,484	Highway	26,876,805	26,876,805	31,456,805	16.52%	4,460,006
4,269,267	2,697,950	5,363,397	5,398,247	Central Wisconsin Airport	2,730,563	2,730,563	2,730,563	1.21%	32,613
20,383,818	29,694,749	32,695,881	32,742,731	Transportation	29,607,368	29,607,368	34,187,368	15.13%	4,492,619
Health									
4,447,763	4,750,938	5,255,884	5,247,694	General Health	4,930,731	4,930,731	4,930,731	3.78%	179,793
3,619,483	7,048,210	7,088,210	8,930,964	Sanitation	4,891,240	4,891,240	4,891,240	-30.60%	(2,156,970)
8,067,246	11,799,148	12,344,094	14,178,658	Health	9,821,971	9,821,971	9,821,971	-16.76%	(1,977,177)

2012 Actual	2013			Account Name	2014			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
Social Services									
\$ 17,448,032	16,250,285	21,012,285	21,012,285	Provided Serv/Admin-Soc Ser	\$ 20,571,189	20,571,189	20,596,189	26.74%	\$ 4,345,904
199,676	209,729	227,846	227,846	Veterans	215,118	215,118	215,118	2.57%	5,389
6,386,656	6,282,747	6,315,142	6,315,142	Older Americans	6,411,829	6,411,829	6,411,829	2.05%	129,082
24,034,364	22,742,761	27,555,273	27,555,273	Social Services	27,198,136	27,198,136	27,223,136	19.70%	4,480,375
Leisure Activities & Education									
3,409,081	3,562,626	3,544,364	3,544,364	Library	3,513,467	3,513,467	3,513,467	-1.38%	(49,159)
3,040,731	3,736,382	3,774,753	3,774,753	Public Areas	4,297,550	4,297,550	4,297,550	15.02%	561,168
324,271	412,651	448,319	448,319	University Extension Program	417,815	417,815	417,815	1.25%	5,164
4,268,931	4,832,326	4,907,888	4,907,888	Special Education	4,915,107	4,915,107	4,915,107	1.71%	82,781
11,043,014	12,543,985	12,675,324	12,675,324	Leisure Activities & Education	13,143,939	13,143,939	13,143,939	4.78%	599,954
Conservation & Economic Development									
78,172	391,160	381,767	381,767	Forest Resources	420,284	420,284	420,284	7.45%	29,124
1,079,248	920,504	1,304,071	1,304,071	Agricultural Resources	1,289,581	1,289,581	1,289,581	40.10%	369,077
1,157,420	1,311,664	1,685,838	1,685,838	Conservation & Ec Develop	1,709,865	1,709,865	1,709,865	30.36%	398,201
Debt Service									
1,933,191	2,531,673	2,596,409	2,565,951	Debt Redemption	2,553,300	2,553,300	2,553,300	0.85%	21,627
1,933,191	2,531,673	2,596,409	2,565,951	Debt Service	2,553,300	2,553,300	2,553,300	0.85%	21,627
Capital Projects									
6,672,174	4,235,735	11,657,587	11,324,587	Capital Projects	9,207,200	9,207,200	4,627,200	9.24%	391,465
6,672,174	4,235,735	11,657,587	11,324,587	Capital Projects	9,207,200	9,207,200	4,627,200	9.24%	391,465
Other Financing Uses									
12,663,609	8,610,690	13,518,718	16,313,725	Transfers to Other Funds	10,061,944	10,061,944	15,022,944	74.47%	6,412,254
12,663,609	8,610,690	13,518,718	16,313,725	Other Financing Uses	10,061,944	10,061,944	15,022,944	74.47%	6,412,254
\$ 144,068,921	155,931,978	178,767,828	182,789,646	Grand Total	\$ 167,353,011	167,053,011	172,014,011	10.31%	\$ 16,082,033

**MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2010 - 2014**

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Administration (pages 85-87)									
2014	662,722	201,099	43.56%	1,750	0	0.00%	660,972	201,099	43.73%
2013	461,623	45,000	10.80%	1,750	0	0.00%	459,873	45,000	10.85%
2012	416,623	42,741	11.43%	1,750	0	0.00%	414,873	42,741	11.49%
2011	373,882	(363,043)	-49.26%	1,750	(43,725)	-96.15%	372,132	(319,318)	-46.18%
2010	736,925	(40,970)	-5.27%	45,475	1,470	3.34%	691,450	(42,440)	-5.78%
Administration/Justice System Alternatives (page 89)									
2014	1,247,182	125,145	11.15%	60,578	(272,086)	-81.79%	1,186,604	397,231	50.32%
2013	1,122,037	(8,205)	-0.73%	332,664	(58,198)	-14.89%	789,373	49,993	6.76%
2012	1,130,242	(4,262)	-0.38%	390,862	(49,208)	-11.18%	739,380	44,946	6.47%
2011	1,134,504	224,352	24.65%	440,070	232,584	112.10%	694,434	(8,232)	-1.17%
2010	910,152	163,742	21.94%	207,486	154,402	290.86%	702,666	9,340	1.35%
Capital Improvements (pages 196-202)									
2014	5,008,200	298,465	6.34%	4,785,200	298,465	6.65%	223,000	0	0.00%
2013	4,709,735	(55,540)	-1.17%	4,486,735	(43,540)	-0.96%	223,000	(12,000)	-5.11%
2012	4,765,275	(103,621)	-2.13%	4,530,275	(153,621)	-3.28%	235,000	50,000	27.03%
2011	4,868,896	(43,688)	-0.89%	4,683,896	(43,688)	-0.92%	185,000	0	0.00%
2010	4,912,584	2,074,334	73.08%	4,727,584	2,032,865	75.44%	185,000	41,469	28.89%
Clerk of Circuit Courts (pages 78-81)									
2014	3,091,039	78,797	2.62%	1,713,600	(84,500)	-4.70%	1,377,439	163,297	13.45%
2013	3,012,242	(19,051)	-0.63%	1,798,100	(4,380)	-0.24%	1,214,142	(14,671)	-1.19%
2012	3,031,293	(106,076)	-3.38%	1,802,480	(63,618)	-3.41%	1,228,813	(42,458)	-3.34%
2011	3,137,369	113,918	3.77%	1,866,098	30,858	1.68%	1,271,271	83,060	6.99%
2010	3,023,451	34,548	1.16%	1,835,240	(35,160)	-1.88%	1,188,211	69,708	6.23%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Conservation, Planning & Zoning (pages 123-125, 190)									
2014	4,003,059	936,552	30.54%	2,763,159	933,471	51.02%	1,239,900	3,081	0.25%
2013	3,066,507	274,887	9.85%	1,829,688	206,154	12.70%	1,236,819	68,733	5.88%
2012	2,791,620	(1,758,601)	-38.65%	1,623,534	(1,732,491)	-51.62%	1,168,086	(26,110)	-2.19%
2011	4,550,221	514,858	12.76%	3,356,025	540,754	19.21%	1,194,196	(25,896)	-2.12%
2010	4,035,363	(252,252)	-5.88%	2,815,271	(266,363)	-8.64%	1,220,092	14,111	1.17%
Contingency (page 88)									
2014	975,000	(25,000)	-2.50%	0	0	0.00%	975,000	(25,000)	-2.50%
2013	1,000,000	100,500	11.17%	0	0	0.00%	1,000,000	100,500	11.17%
2012	899,500	(75,500)	-7.74%	0	0	0.00%	899,500	(75,500)	-7.74%
2011	975,000	164,394	20.28%	0	0	0.00%	975,000	164,394	20.28%
2010	810,606	(39,394)	-4.63%	0	0	0.00%	810,606	(39,394)	-4.63%
Corporation Counsel (pages 112-115)									
2014	592,467	(372)	-0.06%	247,196	(13,531)	-5.19%	345,271	13,159	3.96%
2013	592,839	(4,872)	-0.82%	260,727	0	0.00%	332,112	(4,872)	-1.45%
2012	597,711	(8,063)	-1.33%	260,727	20,000	8.31%	336,984	(28,063)	-7.69%
2011	605,774	(3,203)	-0.53%	240,727	3,531	1.49%	365,047	(6,734)	-1.81%
2010	608,977	50,431	9.03%	237,196	0	0.00%	371,781	50,431	15.69%
County Board of Supervisors (pages 74-77)									
2014	376,214	5,453	1.47%	0	0	0.00%	376,214	5,453	1.47%
2013	370,761	(5,268)	-1.40%	0	0	0.00%	370,761	(5,268)	-1.40%
2012	376,029	(2,124)	-0.56%	0	0	0.00%	376,029	(2,124)	-0.56%
2011	378,153	(891)	-0.24%	0	0	0.00%	378,153	(891)	-0.24%
2010	379,044	(2,550)	-0.67%	0	0	0.00%	379,044	(2,550)	-0.67%
County Clerk (pages 90-94)									
2014	735,330	32,894	4.68%	302,360	43,910	16.99%	432,970	(11,016)	-2.48%
2013	702,436	(45,730)	-6.11%	258,450	(45,700)	-15.03%	443,986	(30)	-0.01%
2012	748,166	58,396	8.47%	304,150	20,550	7.25%	444,016	37,846	9.32%
2011	689,770	(53,424)	-7.19%	283,600	(50,130)	-15.02%	406,170	(3,294)	-0.80%
2010	743,194	12,905	1.77%	333,730	46,305	16.11%	409,464	(33,400)	-7.54%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Debt Service (pages 191-193)									
2014	1,795,650	12,250	0.69%	100,000	0	0.00%	1,695,650	12,250	0.73%
2013	1,783,400	8,250	0.46%	100,000	0	0.00%	1,683,400	8,250	0.49%
2012	1,775,150	(15,750)	-0.88%	100,000	(25,000)	-20.00%	1,675,150	9,250	0.56%
2011	1,790,900	30,125	1.71%	125,000	25,000	25.00%	1,665,900	5,125	0.31%
2010	1,760,775	(677,694)	-27.79%	100,000	0	0.00%	1,660,775	(677,694)	-28.98%
District Attorney (pages 116-119)									
2014	1,217,890	54,280	4.66%	237,500	34,088	16.76%	980,390	20,192	2.10%
2013	1,163,610	(125,627)	-9.74%	203,412	(125,627)	-38.18%	960,198	0	0.00%
2012	1,289,237	143,766	12.55%	329,039	111,841	51.49%	960,198	31,925	3.44%
2011	1,145,471	160,043	16.24%	217,198	16,826	8.40%	928,273	143,217	18.24%
2010	985,428	(22,759)	-2.26%	200,372	(64,902)	-24.47%	785,056	42,143	5.67%
Emergency Management (pages 139-142)									
2014	691,631	430,472	164.83%	156,152	9,002	6.12%	535,479	421,470	369.68%
2013	261,159	4,586	1.79%	147,150	(137)	-0.09%	114,009	4,723	4.32%
2012	256,573	(12,999)	-4.82%	147,287	11,341	8.34%	109,286	(24,340)	-18.22%
2011	269,572	57,004	26.82%	135,946	56,684	71.51%	133,626	320	0.24%
2010	212,568	(25,153)	-10.58%	79,262	(26,687)	-25.19%	133,306	1,534	1.16%
Employee Resources (pages 95-98)									
2014	513,914	(233,494)	-31.24%	16,800	(100,000)	-85.62%	497,114	(133,494)	-21.17%
2013	747,408	1,187	0.16%	116,800	0	0.00%	630,608	1,187	0.19%
2012	746,221	(8,383)	-1.11%	116,800	0	0.00%	629,421	(8,383)	-1.31%
2011	754,604	(66,105)	-8.05%	116,800	0	0.00%	637,804	(66,105)	-9.39%
2010	820,709	(70,854)	-7.95%	116,800	0	0.00%	703,909	(70,854)	-9.15%
Facilities and Capital Management (pages 126-128)									
2014	2,580,128	42,890	1.69%	711,088	(5,679)	-0.79%	1,869,040	48,569	2.67%
2013	2,537,238	(46,840)	-1.81%	716,767	(14,736)	-2.01%	1,820,471	(32,104)	-1.73%
2012	2,584,078	(41,199)	-1.57%	731,503	87,027	13.50%	1,852,575	(128,226)	-6.47%
2011	2,625,277	131,366	5.27%	644,476	155,459	31.79%	1,980,801	(24,093)	-1.20%
2010	2,493,911	95,082	3.96%	489,017	451,287	1196.10%	2,004,894	(356,205)	-15.09%

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 (pages 102-105)									
2014	730,267	160,432	28.15%	221,844	123,479	125.53%	508,423	36,953	7.84%
2013	569,835	(103,986)	-15.43%	98,365	(101,635)	-50.82%	471,470	(2,351)	-0.50%
2012	673,821	(231,365)	-25.56%	200,000	(201,000)	-50.12%	473,821	(30,365)	-6.02%
2011	905,186	(19,955)	-2.16%	401,000	(2,600)	-0.64%	504,186	(17,355)	-3.33%
2010	925,141	324,934	54.14%	403,600	317,000	366.05%	521,541	7,934	1.54%
Finance-General County Insurance (page 106)									
2014	328,509	(60,453)	-15.54%	0	0	0.00%	328,509	(60,453)	-15.54%
2013	388,962	(39,616)	-9.24%	0	0	0.00%	388,962	(39,616)	-9.24%
2012	428,578	(9,376)	-2.14%	0	0	0.00%	428,578	(9,376)	-2.14%
2011	437,954	401	0.09%	0	(100,000)	-100.00%	437,954	100,401	29.74%
2010	437,553	9,881	2.31%	100,000	0	0.00%	337,553	9,881	3.02%
Health (pages 151-153)									
2014	4,930,731	179,793	3.78%	2,061,828	40,167	1.99%	2,868,903	139,626	5.12%
2013	4,750,938	99,733	2.14%	2,021,661	90,826	4.70%	2,729,277	8,907	0.33%
2012	4,651,205	(454,992)	-8.91%	1,930,835	(876,706)	-31.23%	2,720,370	421,714	18.35%
2011	5,106,197	458,282	9.86%	2,807,541	787,384	38.98%	2,298,656	(329,102)	-12.52%
2010	4,647,915	(36,727)	-0.78%	2,020,157	(97,730)	-4.61%	2,627,758	61,003	2.38%
Highway (pages 143-146)									
2014	31,456,805	4,460,006	16.52%	25,392,309	5,701,785	28.96%	6,064,496	(1,241,779)	-17.00%
2013	26,996,799	2,145,078	8.63%	19,690,524	3,382,496	20.74%	7,306,275	(1,237,418)	-14.48%
2012	24,851,721	(5,629,345)	-18.47%	16,308,028	(5,731,637)	-26.01%	8,543,693	102,292	1.21%
2011	30,481,066	2,610,137	9.37%	22,039,665	2,837,433	14.78%	8,441,401	(227,296)	-2.62%
2010	27,870,929	(3,066,431)	-9.91%	19,202,232	(3,157,516)	-14.12%	8,668,697	91,085	1.06%
Insurance (pages 99-101)									
2014	16,787,474	(1,543,506)	-8.42%	16,787,474	(1,393,506)	-7.66%	0	(150,000)	-100.00%
2013	18,330,980	893,006	5.12%	18,180,980	945,310	5.48%	150,000	(52,304)	-25.85%
2012	17,437,974	454,259	2.67%	17,235,670	351,955	2.08%	202,304	102,304	100.00%
2011	16,983,715	1,639,464	10.68%	16,883,715	1,539,464	10.03%	100,000	100,000	100.00%
2010	15,344,251	417,321	2.80%	15,344,251	417,321	2.80%	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 (pages 169-171)									
2014	3,513,467	(49,159)	-1.38%	181,116	(85,000)	-31.94%	3,332,351	35,841	1.09%
2013	3,562,626	13,659	0.38%	266,116	75,000	39.24%	3,296,510	(61,341)	-1.83%
2012	3,548,967	(145,314)	-3.93%	191,116	0	0.00%	3,357,851	(145,314)	-4.15%
2011	3,694,281	32,861	0.90%	191,116	61,500	47.45%	3,503,165	(28,639)	-0.81%
2010	3,661,420	(50,000)	-1.35%	129,616	(50,000)	-27.84%	3,531,804	0	0.00%
Medical Examiner (pages 82-84)									
2014	242,063	25,046	11.54%	120,000	20,000	20.00%	122,063	5,046	4.31%
2013	217,017	(2,567)	-1.17%	100,000	(5,000)	-4.76%	117,017	2,433	2.12%
2012	219,584	(9,384)	-4.10%	105,000	27,000	34.62%	114,584	(36,384)	-24.10%
2011	228,968	6,516	2.93%	78,000	8,000	11.43%	150,968	(1,484)	-0.97%
2010	222,452	10,314	4.86%	70,000	20,000	40.00%	152,452	(9,686)	-5.97%
Parks, Recreation & Forestry (pages 172-174, 187-189)									
2014	3,757,353	310,647	9.01%	1,829,676	68,605	3.90%	1,927,677	242,042	14.36%
2013	3,446,706	20,083	0.59%	1,761,071	28,517	1.65%	1,685,635	(8,434)	-0.50%
2012	3,426,623	(135,303)	-3.80%	1,732,554	(2,101)	-0.12%	1,694,069	(133,202)	-7.29%
2011	3,561,926	(8,582)	-0.24%	1,734,655	1,225	0.07%	1,827,271	(9,807)	-0.53%
2010	3,570,508	153,738	4.50%	1,733,430	144,263	9.08%	1,837,078	9,475	0.52%
Register of Deeds (pages 120-122)									
2014	867,161	(21,924)	-2.47%	1,082,002	469	0.04%	(214,841)	(22,393)	-11.64%
2013	889,085	18,830	2.16%	1,081,533	24,000	2.27%	(192,448)	(5,170)	-2.76%
2012	870,255	(25,309)	-2.83%	1,057,533	(14,000)	-1.31%	(187,278)	(11,309)	-6.43%
2011	895,564	194,608	27.76%	1,071,533	201,024	23.09%	(175,969)	(6,416)	-3.78%
2010	700,956	(64,755)	-8.46%	870,509	(56,889)	-6.13%	(169,553)	(7,866)	-4.86%
Sheriff (pages 129-133)									
2014	12,184,629	425,077	3.61%	777,312	(4,567)	-0.58%	11,407,317	429,644	3.91%
2013	11,759,552	(29,345)	-0.25%	781,879	(198,277)	-20.23%	10,977,673	168,932	1.56%
2012	11,788,897	(63,814)	-0.54%	980,156	(105,277)	-9.70%	10,808,741	41,463	0.39%
2011	11,852,711	598,295	5.32%	1,085,433	554,085	104.28%	10,767,278	44,210	0.41%
2010	11,254,416	293,211	2.67%	531,348	(9,493)	-1.76%	10,723,068	302,704	2.90%

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 (page 134)									
2014	5,800,333	840,246	16.94%	958,693	160,693	20.14%	4,841,640	679,553	16.33%
2013	4,960,087	2,218	0.04%	798,000	102,000	14.66%	4,162,087	(99,782)	-2.34%
2012	4,957,869	(107,893)	-2.13%	696,000	(85,300)	-10.92%	4,261,869	(22,593)	-0.53%
2011	5,065,762	(203,764)	-3.87%	781,300	93,022	13.52%	4,284,462	(296,786)	-6.48%
2010	5,269,526	206,600	4.08%	688,278	(102,322)	-12.94%	4,581,248	308,922	7.23%
Sheriff-Juvenile Detention Center (pages 135-136)									
2014	1,060,986	5,150	0.49%	153,500	(39,800)	-20.59%	907,486	44,950	5.21%
2013	1,055,836	(73,485)	-6.51%	193,300	(227,700)	-54.09%	862,536	154,215	21.77%
2012	1,129,321	(88,112)	-7.24%	421,000	(4,000)	-0.94%	708,321	(84,112)	-10.61%
2011	1,217,433	43,211	3.68%	425,000	25,312	6.33%	792,433	17,899	2.31%
2010	1,174,222	64,569	5.82%	399,688	117,000	41.39%	774,534	(52,431)	-6.34%
Sheriff-Shelter Home (pages 137-138)									
2014	494,511	28,274	6.06%	89,890	9,500	11.82%	404,621	18,774	4.87%
2013	466,237	(44,935)	-8.79%	80,390	(82,927)	-50.78%	385,847	37,992	10.92%
2012	511,172	(60,917)	-10.65%	163,317	300	0.18%	347,855	(61,217)	-14.96%
2011	572,089	38,274	7.17%	163,017	15,927	10.83%	409,072	22,347	5.78%
2010	533,815	23,313	4.57%	147,090	52,000	54.69%	386,725	(28,687)	-6.91%
Snowmobile\ATV\Cross Country Ski Trail (page 175)									
2014	960,481	279,645	41.07%	934,944	274,964	41.66%	25,537	4,681	22.44%
2013	680,836	(96,702)	-12.44%	659,980	(96,101)	-12.71%	20,856	(601)	-2.80%
2012	777,538	(176,352)	-18.49%	756,081	(175,410)	-18.83%	21,457	(942)	-4.21%
2011	953,890	149,022	18.52%	931,491	151,939	19.49%	22,399	(2,917)	-11.52%
2010	804,868	252,051	45.59%	779,552	253,553	48.20%	25,316	(1,502)	-5.60%
Social Services\Child Support (pages 158-161)									
2014	20,596,189	4,345,904	26.74%	13,186,366	4,372,555	49.61%	7,409,823	(26,651)	-0.36%
2013	16,250,285	(442,450)	-2.65%	8,813,811	(449,456)	-4.85%	7,436,474	7,006	0.09%
2012	16,692,735	(2,438,850)	-12.75%	9,263,267	(1,367,479)	-12.86%	7,429,468	(1,071,371)	-12.60%
2011	19,131,585	834,640	4.56%	10,630,746	360,984	3.52%	8,500,839	473,656	5.90%
2010	18,296,945	624,651	3.53%	10,269,762	300,061	3.01%	8,027,183	324,590	4.21%

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 (pages 154-157)									
2014	4,951,340	(2,151,070)	-30.29%	4,951,340	(2,151,070)	-30.29%	0	0	0.00%
2013	7,102,410	3,819,631	116.35%	7,102,410	3,819,631	116.35%	0	0	0.00%
2012	3,282,779	(1,328,393)	-28.81%	3,282,779	(1,328,393)	-28.81%	0	0	0.00%
2011	4,611,172	321,672	7.50%	4,611,172	321,672	7.50%	0	0	0.00%
2010	5,901,500	2,177,700	58.48%	5,901,500	2,177,700	58.48%	0	0	0.00%
Support Other Agencies (detail pages 43-45) (page 107)									
2014	10,025,233	36,008	0.36%	20,000	0	0.00%	10,005,233	36,008	0.36%
2013	9,989,225	(314,622)	-3.05%	20,000	0	0.00%	9,969,225	(314,622)	-3.06%
2012	10,303,847	(813,219)	-7.32%	20,000	0	0.00%	10,283,847	(813,219)	-7.33%
2011	11,117,066	(155,585)	-1.38%	20,000	0	0.00%	11,097,066	(155,585)	-1.38%
2010	11,272,651	(411,309)	-3.64%	20,000	0	0.00%	11,252,651	(411,309)	-3.65%
Transfers Between Funds (page 203)									
2014	13,336,584	6,552,141	96.58%	13,336,584	6,552,141	96.58%	0	0	0.00%
2013	6,784,443	1,546,854	29.53%	6,784,443	1,546,854	29.53%	0	0	0.00%
2012	5,237,589	839,901	19.10%	5,237,589	839,901	19.10%	0	0	0.00%
2011	4,397,688	(672,610)	-13.27%	4,397,688	(672,610)	-13.27%	0	0	0.00%
2010	5,070,298	2,271,625	81.17%	5,070,298	2,271,625	81.17%	0	0	0.00%
Treasurer (pages 108-111)									
2014	566,674	10,726	1.93%	17,111,789	1,059,498	6.60%	(16,545,115)	(1,048,772)	-6.77%
2013	555,948	(4,072)	-0.73%	16,052,291	250,735	1.59%	(15,496,343)	(254,807)	-1.67%
2012	560,020	(11,602)	-2.03%	15,801,556	(1,276,350)	-7.47%	(15,241,536)	1,264,748	7.66%
2011	571,622	18,981	3.43%	17,077,906	52,741	0.31%	(16,506,284)	(33,760)	-0.20%
2010	552,641	(69,831)	-11.22%	17,025,165	(313,050)	-1.81%	(16,472,524)	243,219	1.46%
UW-Extension (pages 176-178)									
2014	417,815	5,164	1.25%	68,334	0	0.00%	349,481	5,164	1.50%
2013	412,651	4,782	1.17%	68,334	0	0.00%	344,317	4,782	1.41%
2012	407,869	(19,122)	-4.48%	68,334	(11,874)	-14.80%	339,535	(7,248)	-2.09%
2011	426,991	(10,919)	-2.49%	80,208	17,213	27.32%	346,783	(28,132)	-7.50%
2010	437,910	22,427	5.40%	62,995	(1,700)	-2.63%	374,915	24,127	6.88%

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 (pages 166-168)									
2014	215,118	5,389	2.57%	13,000	0	0.00%	202,118	5,389	2.74%
2013	209,729	578	0.28%	13,000	0	0.00%	196,729	578	0.29%
2012	209,151	(5,782)	-2.69%	13,000	0	0.00%	196,151	(5,782)	-2.86%
2011	214,933	(25,179)	-10.49%	13,000	0	0.00%	201,933	(25,179)	-11.09%
2010	240,112	8,939	3.87%	13,000	0	0.00%	227,112	8,939	4.10%
Central Wisconsin Airport (pages 147-150)									
2014	3,215,276	57,826	1.83%	3,215,276	57,826	1.83%	0	0	0.00%
2013	3,157,450	(608,093)	-16.15%	3,157,450	(608,093)	-16.15%	0	0	0.00%
2012	3,765,543	416,948	12.45%	3,765,543	416,948	12.45%	0	0	0.00%
2011	3,348,595	40,637	1.23%	3,348,595	40,637	1.23%	0	0	0.00%
2010	3,307,958	87,763	2.73%	3,307,958	87,763	2.73%	0	0	0.00%
Central Wisconsin Airport Debt (pages 194-195)									
2014	757,650	9,377	1.25%	757,650	9,377	1.25%	0	0	0.00%
2013	748,273	11,023	1.50%	748,273	11,023	1.50%	0	0	0.00%
2012	737,250	225,610	44.10%	737,250	225,610	44.10%	0	0	0.00%
2011	511,640	16,245	3.28%	511,640	16,245	3.28%	0	0	0.00%
2010	495,395	2,032	0.41%	495,395	2,032	0.41%	0	0	0.00%
Special Education (pages 179-186)									
2014	4,915,107	82,781	1.71%	4,915,107	82,781	1.71%	0	0	0.00%
2013	4,832,326	148,986	3.18%	4,832,326	148,986	3.18%	0	0	0.00%
2012	4,683,340	(143,186)	-2.97%	4,683,340	(143,186)	-2.97%	0	0	0.00%
2011	4,826,526	29,576	0.62%	4,826,526	29,576	0.62%	0	0	0.00%
2010	4,796,950	228,400	5.00%	4,796,950	228,400	5.00%	0	0	0.00%
ADRC - CW (pages 162-165)									
2014	6,411,829	129,082	2.05%	6,411,829	129,082	2.05%	0	0	0.00%
2013	6,282,747	(452,096)	-6.71%	6,282,747	(452,096)	-6.71%	0	0	0.00%
2012	6,734,843	(262,762)	100.00%	6,734,843	(262,762)	100.00%	0	0	0.00%
2011	6,997,605	1,774,075	100.00%	6,997,605	1,774,075	100.00%	0	0	0.00%
2010	5,223,530	(216,708)	100.00%	5,223,530	(216,708)	100.00%	0	0	0.00%

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Totals									
2014	172,014,011	16,082,033	10.31%	125,673,246	15,832,119	14.41%	46,340,765	249,914	0.54%
2013	155,931,978	6,635,769	4.44%	109,841,127	8,117,929	7.98%	46,090,851	(1,482,160)	-3.12%
2012	149,296,209	(12,115,349)	-7.51%	101,723,198	(11,496,940)	-10.15%	47,573,011	(618,409)	-1.28%
2011	161,411,558	6,964,009	4.51%	113,220,138	7,426,401	7.02%	48,191,420	(462,392)	-0.95%
2010	154,447,549	1,705,102	1.12%	105,793,737	1,845,217	1.78%	48,653,812	(140,115)	-0.29%

MARATHON COUNTY
FIVE YEAR SUPPORT FOR OTHER AGENCIES COMPARISON
2010 - 2014

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
ADRC-CW									
2014	395,367	0	0.00%	0	0	0.00%	395,367	0	0.00%
2013	395,367	0	0.00%	0	0	0.00%	395,367	0	0.00%
2012	395,367	0	0.00%	0	0	0.00%	395,367	0	0.00%
2011	395,367	0	0.00%	0	0	0.00%	395,367	0	0.00%
2010	395,367	0	0.00%	0	0	0.00%	395,367	0	0.00%
Community Action									
2014	33,757	0	0.00%	0	0	0.00%	33,757	0	0.00%
2013	33,757	0	0.00%	0	0	0.00%	33,757	0	0.00%
2012	33,757	0	0.00%	0	0	0.00%	33,757	0	0.00%
2011	33,757	0	0.00%	0	0	0.00%	33,757	0	0.00%
2010	33,757	0	0.00%	0	0	0.00%	33,757	0	0.00%
Economic Development									
2014	70,000	10,000	16.67%	0	0	0.00%	70,000	10,000	16.67%
2013	60,000	(65,000)	-52.00%	0	0	0.00%	60,000	(65,000)	-52.00%
2012	125,000	125,000	0.00%	0	0	0.00%	125,000	125,000	100.00%
2011	0	(276,980)	-100.00%	0	0	0.00%	0	(276,980)	-100.00%
2010	276,980	150,000	118.13%	0	0	0.00%	276,980	150,000	118.13%
Economic Development-Educational Bootcamp									
2014	40,000	0	0.00%	0	0	0.00%	40,000	0	0.00%
2013	40,000	40,000	100.00%	0	0	0.00%	40,000	40,000	100.00%
2012	0	0	0.00%	0	0	0.00%	0	0	0.00%
2011	0	0	0.00%	0	0	0.00%	0	0	0.00%
2010	0	0	0.00%	0	0	0.00%	0	0	0.00%
Economic Development-Marshfield									
2014	0	(10,000)	-100.00%	0	0	0.00%	0	(10,000)	-100.00%
2013	10,000	0	0.00%	0	0	0.00%	10,000	0	0.00%
2012	10,000	0	0.00%	0	0	0.00%	10,000	0	0.00%
2011	10,000	10,000	0.00%	0	0	0.00%	10,000	10,000	100.00%
2010	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
Historical Society									
2014	49,376	0	0.00%	0	0	0.00%	49,376	0	0.00%
2013	49,376	0	0.00%	0	0	0.00%	49,376	0	0.00%
2012	49,376	0	0.00%	0	0	0.00%	49,376	0	0.00%
2011	49,376	0	0.00%	0	0	0.00%	49,376	0	0.00%
2010	49,376	0	0.00%	0	0	0.00%	49,376	0	0.00%
Humane Society									
2014	0	(70,766)	-100.00%	0	0	0.00%	0	(70,766)	-100.00%
2013	70,766	0	0.00%	0	0	0.00%	70,766	0	0.00%
2012	70,766	0	0.00%	0	0	0.00%	70,766	0	0.00%
2011	70,766	0	0.00%	0	0	0.00%	70,766	0	0.00%
2010	70,766	2,061	3.00%	0	0	0.00%	70,766	2,061	3.00%
McDevco									
2014	155,000	0	0.00%	0	0	0.00%	155,000	0	0.00%
2013	155,000	5,000	3.33%	0	0	0.00%	155,000	5,000	3.33%
2012	150,000	20,000	15.38%	0	0	0.00%	150,000	20,000	15.38%
2011	130,000	130,000	100.00%	0	0	0.00%	130,000	130,000	100.00%
2010	0	0	0.00%	0	0	0.00%	0	0	0.00%
North Central Regional Planning									
2014	50,000	4,000	8.70%	0	0	0.00%	50,000	4,000	8.70%
2013	46,000	36,000	360.00%	0	0	0.00%	46,000	36,000	360.00%
2012	10,000	0	0.00%	0	0	0.00%	10,000	0	0.00%
2011	10,000	5,000	100.00%	0	0	0.00%	10,000	5,000	100.00%
2010	5,000	(21,000)	-80.77%	0	0	0.00%	5,000	(21,000)	-80.77%
Partnership Progressive Agriculture									
2014	35,000	35,000	0.00%	0	0	0.00%	35,000	35,000	100.00%
2013	0	0	0.00%	0	0	0.00%	0	0	0.00%
2012	0	0	0.00%	0	0	0.00%	0	0	0.00%
2011	0	0	0.00%	0	0	0.00%	0	0	0.00%
2010	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									
2014	48,574	0	0.00%	20,000	0	0.00%	28,574	0	0.00%
2013	48,574	0	0.00%	20,000	0	0.00%	28,574	0	0.00%
2012	48,574	0	0.00%	20,000	0	0.00%	28,574	0	0.00%
2011	48,574	0	0.00%	20,000	0	0.00%	28,574	0	0.00%
2010	48,574	0	0.00%	20,000	0	0.00%	28,574	0	0.00%
City-County IT Commission									
2014	1,284,317	67,774	5.57%	0	0	0.00%	1,284,317	67,774	5.57%
2013	1,216,543	(24,235)	-1.95%	0	0	0.00%	1,216,543	(24,235)	-1.95%
2012	1,240,778	(238,219)	-16.11%	0	0	0.00%	1,240,778	(238,219)	-16.11%
2011	1,478,997	56,395	3.96%	0	0	0.00%	1,478,997	56,395	3.96%
2010	1,422,602	65,074	4.79%	0	0	0.00%	1,422,602	65,074	4.79%
Health Care Center									
2014	7,863,842	0	0.00%	0	0	0.00%	7,863,842	0	0.00%
2013	7,863,842	(306,387)	-3.75%	0	0	0.00%	7,863,842	(306,387)	-3.75%
2012	8,170,229	(700,000)	-7.89%	0	0	0.00%	8,170,229	(700,000)	-7.89%
2011	8,870,229	(100,000)	-1.11%	0	0	0.00%	8,870,229	(100,000)	-1.11%
2010	8,970,229	(147,444)	-1.62%	0	0	0.00%	8,970,229	(147,444)	-1.62%
Health Care Center-Transition Payment									
2014	0	0	0.00%	0	0	0.00%	0	0	0.00%
2013	0	0	0.00%	0	0	0.00%	0	0	0.00%
2012	0	(20,000)	-100.00%	0	0	0.00%	0	(20,000)	-100.00%
2011	20,000	20,000	100.00%	0	0	0.00%	20,000	20,000	100.00%
2010	0	(450,000)	100.00%	0	0	0.00%	0	(450,000)	-100.00%
Totals									
2014	10,025,233	36,008	0.36%	20,000	0	0.00%	10,005,233	36,008	0.36%
2013	9,989,225	(314,622)	-3.05%	20,000	0	0.00%	9,969,225	(314,622)	-3.06%
2012	10,303,847	(813,219)	-7.32%	20,000	0	0.00%	10,283,847	(813,219)	-7.33%
2011	11,117,066	(155,585)	-1.38%	20,000	0	0.00%	11,097,066	(155,585)	-1.38%
2010	11,272,651	(411,309)	-3.65%	20,000	0	0.00%	11,252,651	(411,309)	-3.65%

REVENUE ESTIMATES BY CATEGORY

Taxes are budgeted at \$57,410,215, which includes sales tax, property taxes and forest crop taxes and makes up approximately 34% of all revenues. The total tax revenue is up \$1,058,171 over 2013. The County has increase the sales tax revenue budget by \$500,000.

Intergovernmental grants and aids budgeted at \$36,112,095 or 21% of budgeted revenues, are up from last year. In most areas the state has slightly 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 relied on regionalized services (such as the ADRC-CW and CCCW) to maximize grant dollars to provide services. Grant revenues are up by \$5,916,674 or 20% of 2013 grant revenues.

Intergovernmental charges for services are budgeted at \$15,361,993 and 9% of the revenue budget. The state highway maintenance contract has maintained prior years funding levels and should be compensate for increased cost of gas, oil, salt etc. If this is not the case, it will mean reduced services for snow plowing on state roads. Total state and federal charges for services has decreased by \$266,825 over the 2013 budget. The largest area of decrease in the intergovernmental charges comes from the outside districts that we provide services to. This decrease reflects a reduction in multi-jurisdiction projects with other governmental funding.

Miscellaneous revenues at \$17,334,898 or 10% of the revenue budget consists mainly of interest income and the revenues for the Employee Benefit Insurance Fund. Revenues from the Employee Benefit Insurance Fund make up over 90% of the miscellaneous revenues category and are driven by the County's self-funded health insurance premiums. The health insurance premiums have increased for 2014 as the County has continued to provide for medical care coverage and a HRA for its covered employees and their families. For 2014, the County is looking at continuing to monitor costs in its health and dental insurance plans.

Public charges for services are budgeted at \$11,026,155 or 6% of the revenue budget. 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.

Fines, Forfeitures, Licenses and Permits account for less than 1% of the revenue budget which is \$932,310. This category includes fees for regulatory services and court fees.

The last category of revenues includes **Other Financing Sources** which amounts to \$33,836,345 or 20% of the total budgeted revenues. These are funding sources for a particular activity other than typical revenue sources. Examples of these revenues would include prior year earned revenues, capitalized interest or an application of fund balances or cash from a bond issue.

In summary, taxes, intergovernmental grants and aids, public charges for service, miscellaneous revenues and other financing sources are up over 2013. The largest decrease is in intergovernmental charges for services by (\$266,825) which is primarily from a decrease in intergovernmental charges from outside districts. The County will closely monitor programs in which the state and federal funding pays for mandated programs and analyze whether or not those governments are not covering the costs to maintain these programs. If not that means that county funding and other alternatives must pay to maintain these required programs.

2014 BUDGET ASSUMPTIONS

The Finance and Property Committee discussed the following broad assumptions which establish a basic foundation for building the 2014 budget. These assumptions were then forwarded to the County Board for approval in August. These 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 2014 Budget:

- The County Administrator's budget is presented at a \$5.17 County tax levy rate. This means that there is a slight increase in the tax levy to cover County operations. The County's started its budget process by maintaining a \$5.17 levy rate for the 2014 budget. The County's net new construction increase came in at an increase of 1%. Equalized Value was up by .54%. The Finance and Property Committee determined that they wished to keep the levy rate of \$5.17. This meant increasing the 2014 tax levy by .54% or \$249,914.
- The County Finance and Property Committee approved a 2014 budget with the tax levy increase of .54%. We estimated the new operating levy cap for 2014 to be \$43,393,899. The amount of property tax levy that the Finance and Property Committee approved on October 21, 2013, and forwarded to the County Board for deliberation on Thursday, November 14 was \$46,340,765. At this time the County does not intend to authorize the borrowing of funds in 2014. The outstanding General Obligation debt service payment due in 2014 is \$1,695,650 which is .7% more than the 2013 payment of \$1,683,400.
- At their October 21, 2013 meeting the Finance and Property Committee proposed maintaining the levy rate at \$5.17 per thousand of valuation. This is the same rate as 2013, 2012 and 2011 a decrease of 17% from the \$6.21 tax rate that was in effect for 1995-2001. The 2014 proposed \$5.17 levy rate maintains the lowest tax rate in the past 20 years.
- Since the global economy is still recovering and the Federal Government has implemented sequestration, we feel that the State's own budget will be stagnant as far as income and sales tax revenues. Without a stronger economy and stable Federal government budget and funding, it will become very difficult to create a budget that balances state/federal revenues, county tax levy and assure that we have funded federal and state programs run by the County at their current levels.
- The state highway maintenance contract with the County's highway department has stable funding for 2014. The Base Allocation should include complete funding for increased cost of fuel, oil, salt and supplies to warrant the same level of service for state highways. The 2014 increase is estimated to be \$5,779.
- 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, LEAN process, developing regional organizations and shifting funding to meet top priorities.

Based on the 2014 CIP plan, the County will use 2012 undesignated fund balance of \$10.5 million to finance county infrastructure and building projects. The \$1.7 million levy used to fund the 2014 debt service requirements is about the same as the budgeted as debt levy in 2013. The following chart illustrates the planned borrowing and payments (principal and interest) for the next several years:

CIP Project Year	Debt Service Payment 2014	Debt Service Payment 2015	Debt Service Payment 2016	Total Debt Payments per Borrowing (principal and interest)
\$ 16,770,000 2009 CIP	\$1,695,650	\$1,710,000	\$1,694,500	\$ 16,262,625

- The Capital Improvement Fund was increased to \$10.3 million in fund balance appropriations that can be applied to capital projects for 2014. The CIP will be used in conjunction with property tax levy funds to continue to improve the County roadway infrastructure by funding several major highway projects in the southwestern area of the County, maintain our County highway resurfacing program by completing 30 miles of County highway resurfacing and upgrade the software applications throughout the County to maintain the technology infrastructure for 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. We are proactive in enhancing health and safety, protecting the environment, and providing cultural, recreational, and economic opportunities which make Marathon County 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. We work directly or in cooperation with other public and private partners, provide services, share resources and create opportunities that make Marathon County and the surrounding areas a preferred place to live, work, visit and conduct business.



Marathon County Core Values

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

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

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

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

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

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

STRATEGIC PLANNING- From this new organizational framework the County has created strategies that enhance operational efficiency and improve customer service. The Marathon County Board of Supervisors approved the 2012-2017 Marathon County Strategic Plan in December 2012.

Marathon County Strategic Plan 2012-2017

What does Marathon County do to ensure success?

- We COLLABORATE with other organizations to provide optimal service
- We SUPPORT economic development for greater prosperity
- We PLAN so we can make the best use of our land and natural resources
- We DEVELOP innovative approaches to the justice system for residents' safety
- We TRACK performance by measuring outcomes and being accountable
- We COMMUNICATE about what we do to make Marathon County a great place to live, work, visit and conduct business\

In conjunction with comprehensive planning, the County has developed goals related to the strategic plan that create the context for the County's long range organizational planning. The objectives of this program were to develop broad goals and identifying objectives 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 the goals and objectives listed below:

Marathon County Strategic Plan-Goals and Objectives

GOAL 1: Provide leadership for greater cooperation and collaboration among state, regional and local public and private entities.

Objectives

1. Provide leadership for greater for the elimination of duplicative public services by municipalities and within county government. Examples of this would be emergency response systems, property assessment, highways, roads and solid waste management.
2. Analysis the need for, and if determined feasible, develop and implement a countywide transportation system for selected populations.
3. Develop templates, including criteria, to be used in establishing multi-jurisdictional public and private initiatives

GOAL 2: Foster, and when appropriate, provide services, which facilitate economic development and result in the creation of private sector jobs.

Objectives

1. Clarify Marathon County's role in economic development and communicate the same to appropriate audiences
2. Assure the continued protection of agricultural land by fostering the development of Agriculture Enterprise Areas
3. Provide leadership and take action to support the development of countywide access to high speed Internet
4. Develop Infrastructure policies that reflect the need of agriculture and industry within design and fiscal limitations
5. Provide leadership for the use of technological innovations to assist enterprises in the management and reuse of waste materials

GOAL 3: Provide leadership and services focusing on improving land use and resource planning. This will assure the orderly development of retail and manufacturing business, agriculture/agribusiness, and residential growth while retaining the rural character of Marathon County.

Objectives

1. Develop comprehensive planning and zoning ordinances that provide towns with value, so that 100% request participation in county planning and zoning
2. Improve water quality and residential, commercial, and industrial waste management resulting in 100% of households, businesses, and industry sites meeting water quality standards.
3. Inventory water resources, determine where we have adequate supplies, and encourage development in those areas.
 - a. Develop an educational program on the quantity and quality of water supplies for local and state policy makers
 - b. If changes in regulations are needed to protect the water supply, attempt to influence legislation
 - c. Provide public education on the water supply in Marathon County and implications for our future

GOAL 4: Develop and implement innovative approaches, which improve the adult and juvenile justice systems as a mean to creating Marathon County as the safest county in Wisconsin.

Objectives

1. Evaluate the need, effectiveness, and feasibility of the current justice system. If needed develop an alternative justice system such as veteran's court, drug court, etc.
2. Develop mental health and drug dependency services that corresponds with the needs identified by the Offender Assessment Program
3. Reduce alcohol abuse through community education, intervention and legislation

GOAL 5: Provide leadership for greater cooperation and collaboration among state, regional and local public and private entities.

Objectives

1. Continue the development and refinement of the County's service/program outcome monitoring and ranking system
2. Implement a county health impact assessment indicator on every County ordinance policy/resolution proposal
3. Develop and implement a governance education program for County Board members

GOAL 6: Expand communication with residents and provide educational opportunities, in order to improve the public's understanding of the services provided and the issues confronting Marathon County Government

Objectives

1. Develop a system, which allows the county government to communicate with every Marathon County household and businesses
2. Develop and implement a communication system with all elected officials that result in timely notification of elected officials regarding county actions and activities

Moving Toward a Budget Process Guided by Priorities

MANAGING FOR RESULTS-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 2013 we continued to refine our measurement plans and established 3 overarching Countywide Priorities. These overarching priorities cross department and functional activities to provide the results that our citizens' want. We call this new process Managing4Results. In 2013 we will developed a balanced scorecard and dashboard in which we incorporated the goals and measurement criteria for evaluating the County's progress. Our long-term plan is that in 2014, the implementation of the Managing 4 Results reporting should be started. 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.

As the County moved toward outcome based budgeting, we are looking at refining the priorities that are important for the County to carry out its mission. These Countywide priorities have been formalized into the following 3 overarching goals and the goals and performance indicators that established to measure where are at in achieving these priorities.

1. Marathon County will be the safest county in the state.
Why is this important from a citizen's perspective?
 - People receive the right response from the right person when needed
 - Communities proactively plan and have systems in place to ensure people's safety

How will we achieve this goal?

- a. Reduce the recidivism of adult offenders
Measurements: Crimes per 100,000 population
- b. Reduce the recidivism of juvenile offenders
Measurements: Crimes per 100,000 population
Truancy Rates
- c. People are safe
Measurements: Sheriff's response rate-Emergency/Non-emergency in minutes
Reported incidents of domestic violence
Surface water quality/swimmable days

2. Marathon County will be the healthiest county in the state.

Why is this important from a citizen's perspective?

- People enjoy lifelong health and wellbeing
- Communities support people to create healthy lifestyles

How will we achieve this goal?

a. Reduce the percentage of adults that drink and drive

Measurements: Number of OWI arrests
 Number of community events that require Responsible Beverage Server Training

b. Reduce the number of people who binge drink

Measurements: Number of communities with Social Host Ordinances
 Social Host violations
 Binge drinking rate (reported through the LIFE report)

c. Reduce the percentage of residents who are overweight/obese

Measurements: Adults at a healthy weight (reported through the LIFE report)
 Self-report of physical activity (reported through the LIFE report)

d. Reduce the percentage of adults who smoke

Measurements: Adults tobacco use (reported through the LIFE report)
 Self-report of smoking during pregnancy

e. Youth will not use tobacco

Measurements: High school youth tobacco use
 Middle school youth tobacco use
 Compliance checks

f. Reduce the percentage of children who experience childhood trauma

Measurements: Child maltreatment rates

3. Marathon County will be the most prosperous county in the state.

Why is this important from a citizen's perspective?

- People have economic security and wealth building potential
- A place where everyone can excel, belong and participate
- Communities committed to "one table" where public, non-profit, philanthropic and business leaders come together with focus on people, place and opportunity

How will we achieve this goal from the County's fiscal perspective?

a. County knows the true cost of its programs/services

Measurements: Uniform methodology established to determine unit of service costs and cost allocation
Quarterly departmental budget performance

b. Maximize impact of LEAN process actions throughout the County

Measurements: Every department has identified/submitted a minimum of one LEAN project annually
Number of projects successfully completed

c. Residents understand the role and value of county government

Measurements: Each department has informative, timely, up to date information data on their webpage
Customer satisfaction data

d. Develop flexible service delivery models

Measurements: Number of website hits, permit and on-line applications filed

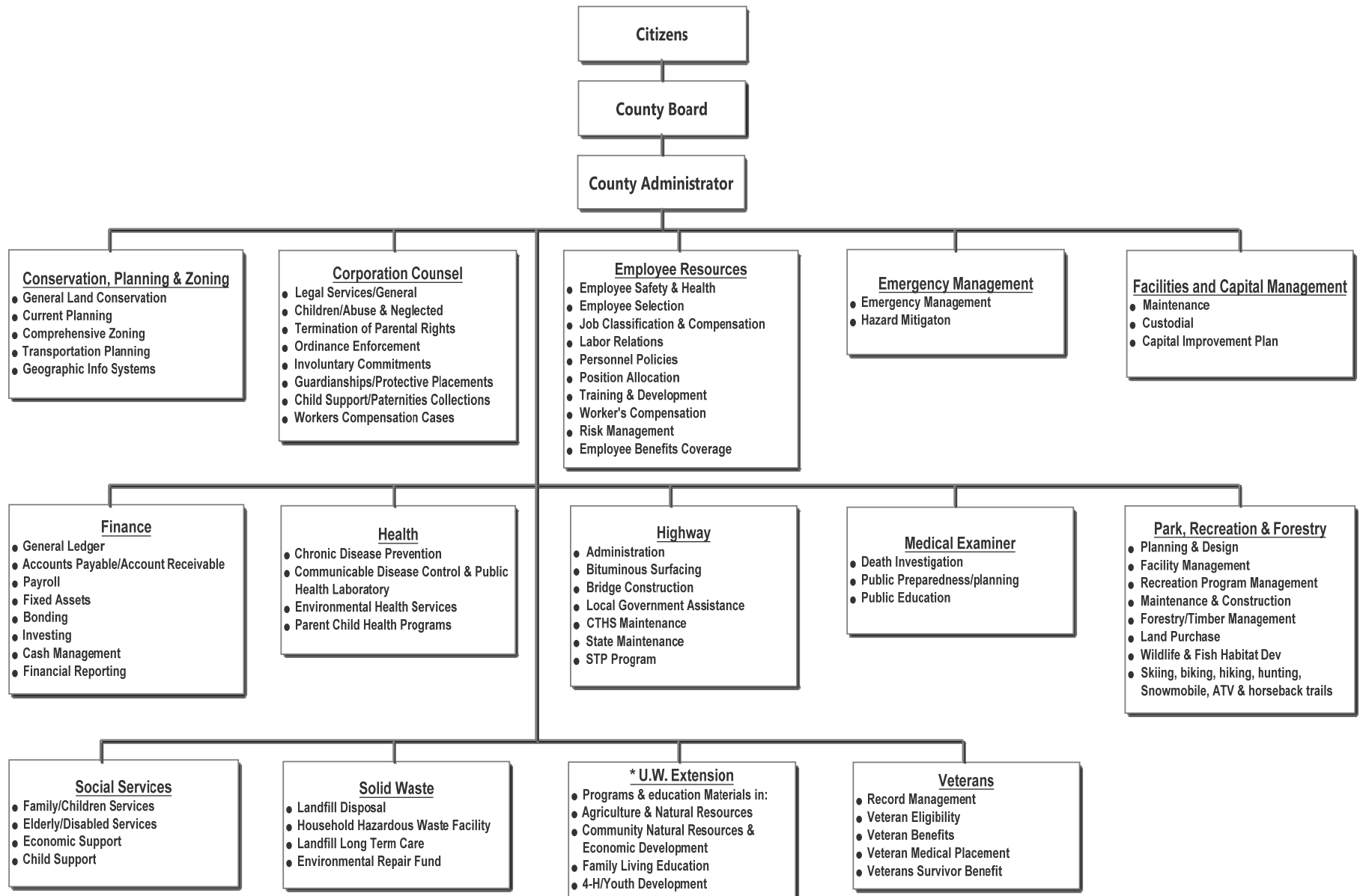
ORGANIZATION

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 2009 and the beginning of 2010 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't 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.



Elected Officials
* State Officials

Department head
appointed by committee

Discretely Presented
Component Units

Citizens

Clerk of Courts

- Case Management & Event Tracking
- Calendar Management/Scheduling
- Case Related Financial Services
- Operation & Budget Planning
- Records Management
- Courtroom Operating Support
- Juror Management
- Facility Planning

County Clerk

- County Board
- Elections
- Marriage, Conservation, Dog & Temporary Auto License
- Tax Deed Property
- Farmland Preservation Program
- Direct Seller Permits
- Mailroom
- Mail Courier

*** District Attorney**

- Criminal/Ordinance Prosecution
- Delinquent Youths & Truants
- Advise/Assist/Train Law Enforcement
- Victim Services
- Miscellaneous Prosecution & Assistance

Register of Deeds

- Record Documents
- Scan Records to Optical Disc
- Register, File, Index & Maintain Records
- Certified Copies of Vital Records
- File Veteran Disclosures & Copy
- Condo & Subdivision Plats

Sheriff

- Administration
- Patrol
- Communications
- Investigative
- Corrections
- Special Investigations/Support Services
- Juvenile Detention Facility

Treasurer

- Tax Collections
- Investments-Cash Management
- Cash Receipting
- Maintain Property Records
- Preparation & Distribution of Assessment & Tax Rolls

*** Judges (5)**

Library

- Administrative
- Children's Services
- Adult Services
- Circulation
- Branch Services
- Technical Services

Aging Disability Resource Center-CW

- Benefit Specialist
- Nutrition
- Adult Day Services
- Volunteer Opportunities
- Lakeview Center
- Aging & Disability Specialists
- Family Caregiver Support
- Geriatric Assessment Center

Central Wisconsin Airport

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

City-County Information Technology

- Management Information Systems
- Phone Systems
- Desktop Hardware & Software
- Website
- Help Desk
- Cooperative Data Processing

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 2014 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 204 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.

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.

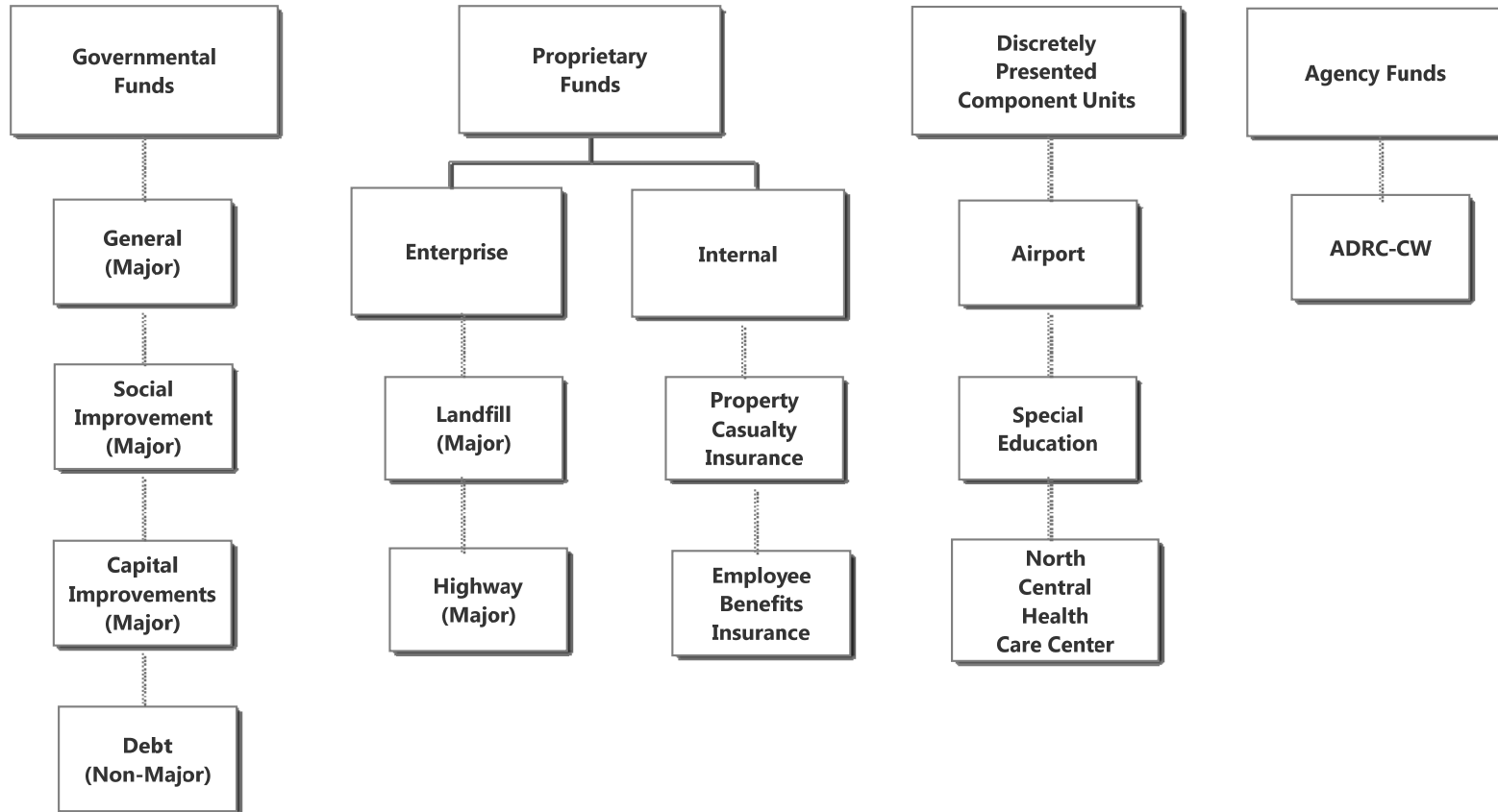
The Central Wisconsin Airport Board is jointly made up of members from both Portage County and Marathon County. They pass and approve the airport budget and it is presented to the County Administrator and Finance Director for inclusion in the larger County budget. The Central Wisconsin Airport provides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

Agency Funds: The ADRC-CW was created by Marathon and Wood Counties to provide services to disabled and elderly citizens of the counties. In 2011, Lincoln and Langlade County joined the ADRC-CW. 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 General Fund for the property tax levy portion of 2014.

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

2013

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 2014 budget requests to the County Administrator.

August & September

Department heads meet with the County Administrator and the Finance Director to balance their respective 2014 budgets.

October

October 7, 2013

The Finance, Property & Facilities Committee holds a public informational meeting and reviews the County Administrator's 2014 proposed budget.

October 14 & 21, 2013

The County Administrator in conjunction with the Finance, Property & Facilities Committee submits to the County Board of Supervisors a proposed budget for the 2014 fiscal year commencing the following January 1.

October 25

Budget must be published per Wis.Stats. S65.90(3)(a)1.

November

November 12, 2013

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

November 14, 2013

The second Thursday in November the County Board of Supervisors adopts the 2014 budget for all funds.

2013

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

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

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

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

PROCEDURE FOR AMENDING COUNTY BUDGETS

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

1. The annual County budget is adopted at the cost center on departmental level and controlled at the appropriation unit level (normally this equated to a category).
2. Supplemental appropriations may be made from the Contingent Fund by the Finance and Property Committee upon approval by the County Board.
3. Transfers between appropriation units may be made by the Finance and Property Committee up to 10% of any agency's budget. The Finance and Property 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 and Property 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 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.

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
2014 Adopted Budget**

	General Fund	Social Improvement	Debt Service	Capital Improvements	Enterprise	Internal	Discretely Presented Component Units	Agency Fund	All Funds
Beginning Fund Equity Expected 12/31/13	\$ 50,363,764	5,173,301	1,496,859	11,070,102	59,643,344	16,335,119	40,238,964	-	184,321,453
Revenues									
Taxes	42,240,246	7,409,823	1,695,650	-	6,064,496	-	-	-	57,410,215
Intergovernmental Grants & Aid	10,422,057	12,260,426	-	-	4,789,448	-	3,877,407	4,762,757	36,112,095
Licenses & Permits	270,210	-	-	-	17,000	-	-	-	287,210
Fines Forfeits & Penalties	645,100	-	-	-	-	-	-	-	645,100
Public Charges for Services	4,733,729	754,500	100,000	-	2,579,726	33,000	2,770,700	54,500	11,026,155
Intergovernmental Chrg for Service	1,406,607	-	-	-	11,488,220	758,984	850,000	858,182	15,361,993
Miscellaneous Revenue	1,040,302	171,440	-	-	420,000	14,959,631	200,700	542,825	17,334,898
Other Financing Sources	-	-	-	6,969,389	5,972,641	-	-	193,565	13,135,595
Revenue Subtotal	\$ 60,758,251	20,596,189	1,795,650	6,969,389	31,331,531	15,751,615	7,698,807	6,411,829	151,313,261
Fund balance applied	7,633,723	1,932,322	-	3,933,006	5,076,614	935,859	1,189,226	-	20,700,750
Total Sources	\$ 68,391,974	22,528,511	1,795,650	10,902,395	36,408,145	16,687,474	8,888,033	6,411,829	172,014,011
Expenditures									
Personal Services	\$ 34,493,790	8,075,410	-	-	9,561,229	1,037,172	4,669,327	4,122,263	61,959,191
Contractual Services	10,922,126	3,373,792	-	-	2,691,986	739,369	1,852,022	1,412,357	20,991,652
Supplies & Expense	3,559,418	240,797	-	-	3,568,225	48,650	699,050	343,416	8,459,556
Building Materials	161,420	-	-	-	13,012,896	-	27,000	-	13,201,316
Fixed Charges	771,479	288,251	-	-	3,884,598	14,101,736	67,000	259,656	19,372,720
Debt Service	-	-	1,795,650	-	-	-	757,650	-	2,553,300
Grants, Contributions & Other	11,379,204	8,617,939	-	-	-	-	-	80,572	20,077,715
Capital Outlay	840,470	-	-	4,404,200	3,314,513	-	150,000	-	8,709,183
Other Financing Uses	6,264,067	1,932,322	-	6,498,195	374,698	760,547	665,984	193,565	16,689,378
Expenditure Subtotal	\$ 68,391,974	22,528,511	1,795,650	10,902,395	36,408,145	16,687,474	8,888,033	6,411,829	172,014,011
Total Uses	\$ 68,391,974	22,528,511	1,795,650	10,902,395	36,408,145	16,687,474	8,888,033	6,411,829	172,014,011
Ending Fund Equity Expected 12/31/14	\$ 42,730,041	3,240,979	1,496,859	7,137,096	54,566,730	15,399,260	39,049,738	-	163,620,703

Major changes in fund balance, which is the difference between the fund assets and fund liabilities for the government funds, is primarily due to the application of prior year fund balance to finance 2014 Capital Projects. \$5.0 million of the general fund balance and \$1.9 million of the social improvement fund balance are financing the 2014 CIP projects as described in pages 196 to 199 of this book.

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 2012 EXISTING, 2013 EXPECTED AND 2014 PROPOSED FUND EQUITY AS A RESULT OF EXPECTED AND PROPOSED FINANCIAL OPERATIONS

FUND#	FUND NAME	FUND EQUITY 12/31/2012	2013 EXPENDITURES & OTHER FINANCING USES	2013 REVENUES & OTHER FINANCING SOURCES	FUND EQUITY EXPECTED 12/31/2013	2014 EXPENDITURES & OTHER FINANCING USES	2014 REVENUES & OTHER FINANCING SOURCES	PROPOSED 12/31/2014 FUND EQUITY
100	GENERAL FUND	46,692,592	64,745,802	68,416,974	50,363,764	68,391,974	60,758,251	42,730,041
	SPECIAL REVENUE FUNDS							
175	Social Improvement	4,738,702	23,728,133	24,162,732	5,173,301	22,528,511	20,596,189	3,240,979
500	DEBT SERVICE FUND	1,506,859	1,793,400	1,783,400	1,496,859	1,795,650	1,795,650	1,496,859
	CAPITAL PROJECT FUNDS							
600	Capital Improvements	10,773,028	14,750,362	15,047,436	11,070,102	10,902,395	6,969,389	7,137,096
	ENTERPRISE FUND							
750	Solid Waste	16,178,278	8,985,164	7,245,456	14,438,570	4,951,340	2,624,726	12,111,956
800	Highway	45,115,850	27,344,484	27,433,408	45,204,774	31,456,805	28,706,805	42,454,774
	INTERNAL FUNDS							
850	Insurance	7,498,831	1,025,842	1,072,136	7,545,125	770,738	770,738	7,545,125
875	Employee Benefits	8,102,812	17,395,138	18,082,320	8,789,994	15,916,736	14,980,877	7,854,135
	DISCRETELY PRESENTED COMPONENT UNIT							
700	Central Wisconsin Airport	37,504,575	12,141,291	12,705,308	38,068,592	3,972,926	2,783,700	36,879,366
945	Special Education	2,170,372	4,907,888	4,907,888	2,170,372	4,915,107	4,915,107	2,170,372
	AGENCY FUND							
960	ARDC -CW	0	6,315,142	6,315,142	0	6,411,829	6,411,829	0

FINANCIAL POLICIES

BUDGET TRANSFER POLICY

The County has adopted a formal budget transfer policy, Resolution #R-57-11, that requires the County to:

Prepare an annual budget for all governmental, proprietary funds and capital projects;

County Board will adopt the annual budget in accordance with statutory requirements; and

A budgetary control system will be maintained to ensure compliance.

The County has adopted a formal budget transfer policy, Resolution #R-57-11, that requires the Finance department to maintain a budgetary control system to ensure compliance. Prepare monthly reports comparing actual revenues and expenditures to the budgeted amounts and distributed to the Department Heads and County Board members.

The legal level of control for monitoring the budget is the department level within fund for the general fund and at the total fund level for all other funds.

The County Administrator, Finance Director and the Finance Committee should be informed of any anticipated over expenditure or shortfall of revenue as soon as a department is aware of it.

A budget adjustment must be requested for any anticipated amount exceeding the budget at the appropriation unit level.

ESTABLISHMENT AND MAINTENANCE OF A DESIGNATION FOR WORKING CAPITAL POLICY

The County has adopted a formal Working Capital policy, Resolution #R-104-89, that will:

Maintain adequate financing to meet operating, capital needs and sustain the County's credit rating;

Establish an aid toward the financial stability of Marathon County; and

Define the conditions that would describe the use of Working Capital Funds under most "unusual conditions".

CASH MANAGEMENT/INVESTMENT POLICY

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

Establish operating policies and procedures for processing and handling funds;

Monitor policy compliance;

Provide expert consultation on cash management related issues; and

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

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

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

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

DEBT MANAGEMENT POLICY

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

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

REVENUE POLICY BOND

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

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

CIP POLICY

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

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

Major sources of funding are:

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

**RESOLUTION #R-
Budget and Property Tax Levy Resolution**

WHEREAS, the Wisconsin Department of Revenue has made available the Statistical Report on Equalized Value of Marathon County for 2013 and the Marathon County Board of Supervisors accepted the report on Thursday, November 14, 2013 which sets the Equalized Value of Marathon County for taxing purposes at \$8,963,288,900; and,

WHEREAS, for purposes of satisfying the requirements of the state imposed Tax Rate Freeze formula, this budget is in compliance with Wis. Statute 59.605; and,

WHEREAS, the County Board of Supervisors and the Finance and Property Committee have occasional requests to provide funding for community including allowable expenditures under various Wisconsin Statutes; and,

WHEREAS, the County is interested in a method of having the Finance and Property Committee review these requests on a timely basis; and,

NOW, THEREFORE, BE IT RESOLVED for the budget year 2014 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 2014 budget for the fiscal year beginning January 1, 2014:

<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	44,449,602			
II. Special Purpose Levy	195,513			
III. Debt Levy	1,695,650			

Budget Changes to Capital Improvement Plan

Budget Changes from Separate Resolutions

Budget Changes to Non-tax Levy Department

Special Education (School fiscal period July 1, 2013 through June 30, 2014)

Revenues	- 0 -	4,915,107	None	None
Expenditures	- 0 -	4,915,107	None	None

AND, BE IT FURTHER RESOLVED that the Marathon County Board of Supervisors does hereby adopt the 2014 Marathon County Budget of \$172,014,011 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 \$46,340,765 in support of the 2014 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 \$6,700 levied under Wis. Statute Chapter 45 for the purpose of carrying out veteran's needs; and

A tax in the amount of \$195,513 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 \$3,332,351 for County library operations budget and \$310,123 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 \$7,863,842 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 14, 2013.

FINANCE AND PROPERTY COMMITTEE

_____	_____
_____	_____
_____	_____
_____	_____

Fiscal Impact: This sets the 2014 Budget.

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

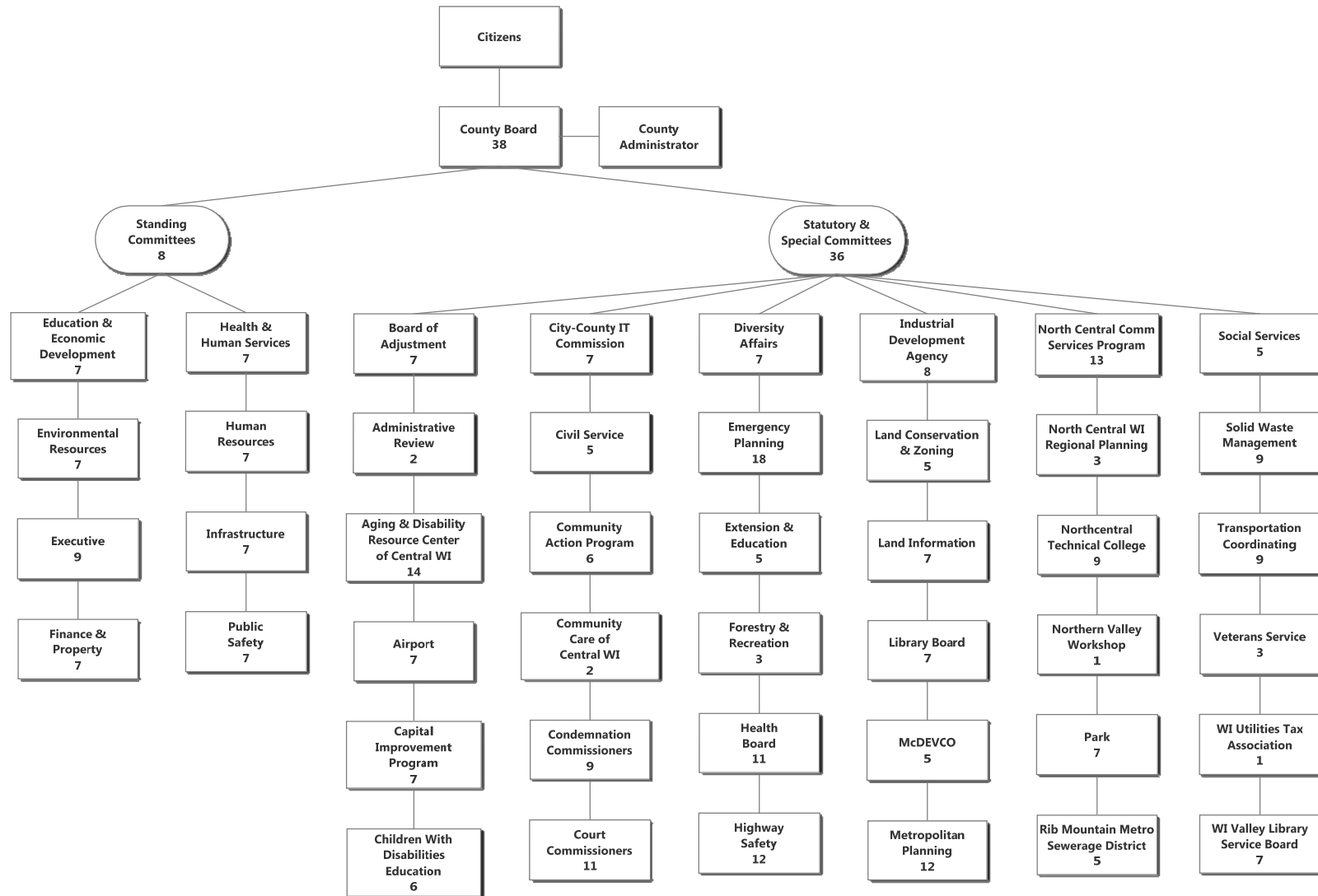
Examples of leadership measures, of success for the County Board are:

- 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 2012 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 AND COMMITTEES



COUNTY BOARD OF SUPERVISORS

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

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 265,786	268,611	268,611	179,411	268,611	Personal Services	\$ 274,914	274,914	274,914
9,175	10,600	10,600	8,142	10,600	Contractual Services	11,500	11,500	11,500
71,117	91,550	91,550	37,455	91,550	Supplies and Expense	89,800	89,800	89,800
\$ 346,078	370,761	370,761	225,008	370,761	Total Expenditures	\$ 376,214	376,214	376,214
\$ 346,078	370,761	370,761	225,008	370,761	TAX LEVY	\$ 376,214	376,214	376,214

CLERK OF CIRCUIT COURT

MISSION STATEMENT

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

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

PROGRAM SERVICES

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

CASE MANAGEMENT AND EVENT TRACKING

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

CALENDAR MANAGEMENT/SCHEDULING

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

CASE RELATED FINANCIAL SERVICES

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

OPERATION AND BUDGET PLANNING

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

RECORDS MANAGEMENT

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

COURTROOM OPERATING SUPPORT

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

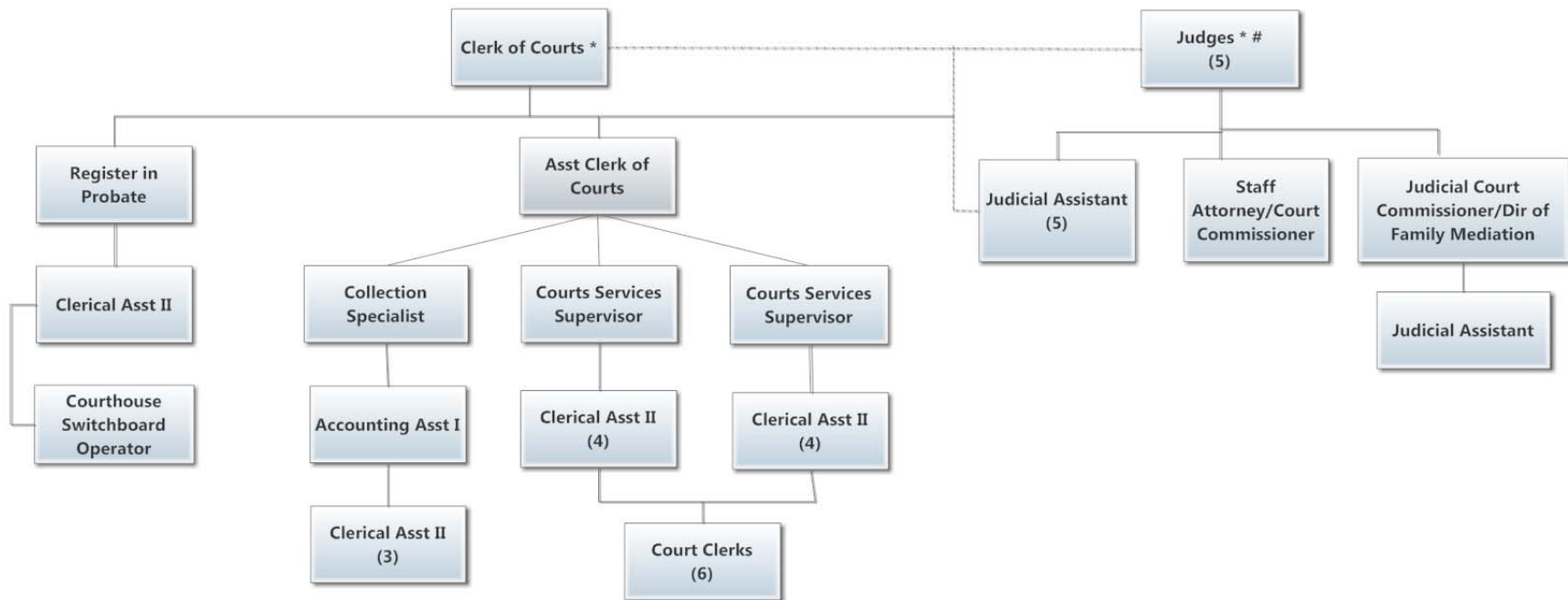
JUROR MANAGEMENT

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

FACILITY PLANNING

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

CLERK OF CIRCUIT COURT



Number of Positions (FTE)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Represented (FTE)	28.00	28.00	28.00	29.00	29.00	28.00	28.00	0.00	0.00	26.00
Non-Represented (FTE)	5.00	5.00	5.00	5.00	5.00	5.00	5.00	33.00	33.00	7.00
Elected*	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	34.00	34.00	34.00	35.00	35.00	34.00	34.00	34.00	34.00	34.00
State Employee #	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00

CLERK OF CIRCUIT COURT

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

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 2,088,487	2,181,266	2,181,266	1,476,235	2,181,266	Personal Services	\$ 2,261,423	2,261,423	2,261,423
804,627	758,926	758,926	537,735	758,926	Contractual Services	755,516	755,516	755,516
76,313	69,050	69,050	63,302	69,050	Supplies and Expense	68,100	68,100	68,100
4,788	3,000	3,000	29	3,000	Fixed Charges	3,000	3,000	3,000
-	-	-	-	-	Grants, Contributions, & Other	3,000	3,000	3,000
\$ 2,974,215	3,012,242	3,012,242	2,077,301	3,012,242	Total Expenditures	\$ 3,091,039	3,091,039	3,091,039
\$ 367,570	395,000	395,000	365,767	395,000	Intergov't Grants & Other	\$ 365,000	365,000	365,000
578,856	526,100	526,100	346,627	533,100	Fines, Forfeits & Penalties	524,100	524,100	524,100
695,323	717,000	717,000	493,039	717,000	Public Charges for Serv	688,500	688,500	688,500
138,626	135,000	135,000	103,153	135,000	Intergov't Charges for Serv	111,000	111,000	111,000
70,411	25,000	25,000	42,189	50,000	Miscellaneous Revenue	25,000	25,000	25,000
\$ 1,850,786	1,798,100	1,798,100	1,350,775	1,830,100	Total Revenues	\$ 1,713,600	1,713,600	1,713,600
\$ 1,123,429	1,214,142	1,214,142	726,526	1,182,142	TAX LEVY	\$ 1,377,439	1,377,439	1,377,439



MEDICAL EXAMINER

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

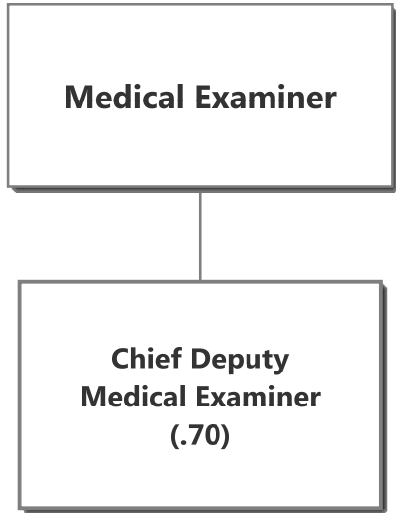
The primary responsibility of the Medical Examiner is to provide professional death investigation whenever and wherever it is needed in our community. This includes all homicides, suicides, accidental deaths, and sudden, unexpected or suspicious deaths. The Medical Examiner's Office is also required 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.

MEDICAL EXAMINER



Number of Positions (FTE)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Represented (FTE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-Represented (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.50	1.50	1.70
Total	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.50	1.50	1.70

MEDICAL EXAMINER

Fund: 100 General Fund
 Org1: 110 Medical Examiner

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 139,361	143,647	143,647	113,896	143,647	Personal Services	\$ 168,027	168,027	168,027
44,364	63,551	63,551	31,923	63,551	Contractual Services	64,351	64,351	64,351
6,684	9,300	9,300	4,204	9,300	Supplies and Expense	9,300	9,300	9,300
519	519	519	468	519	Fixed Charges	385	385	385
\$ 190,928	217,017	217,017	150,491	217,017	Total Expenditures	\$ 242,063	242,063	242,063
\$ 94,050	100,000	100,000	66,850	100,000	Public Charges for Serv	\$ 120,000	120,000	120,000
\$ 94,050	100,000	100,000	66,850	100,000	Total Revenues	\$ 120,000	120,000	120,000
\$ 96,878	117,017	117,017	83,641	117,017	TAX LEVY	\$ 122,063	122,063	122,063

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.

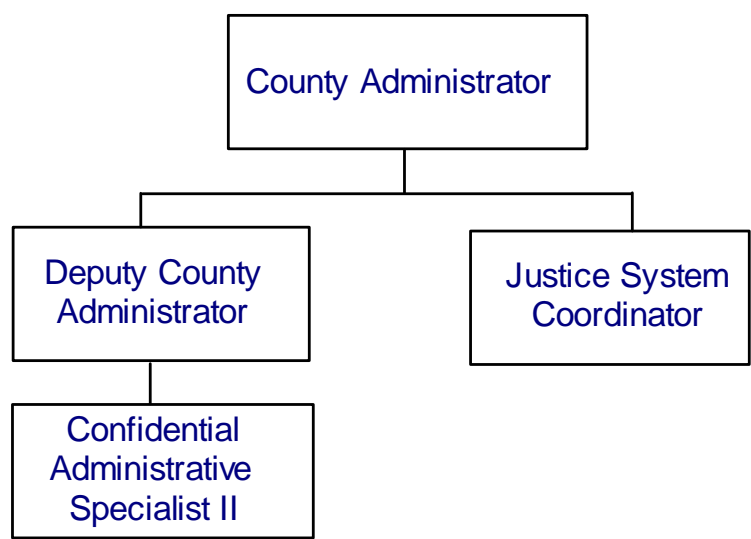
General Management Duties

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.

COUNTY ADMINISTRATION



Number of Positions (FTE)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Represented (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Non-Represented (FTE)	3.00	4.00	4.00	4.00	4.00	4.00	3.00	4.00	4.00	4.00
Total	4.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00

COUNTY ADMINISTRATION

Fund: 100 General Fund
 Org1: 115 County Administration

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 358,671	358,927	358,927	245,600	358,927	Personal Services	\$ 405,026	405,026	405,026
9,129	72,250	72,250	46,667	72,250	Contractual Services	227,250	227,250	227,250
23,016	28,946	28,946	12,091	28,946	Supplies and Expense	28,946	28,946	28,946
(3)	1,500	1,500	(244)	1,500	Grant Contribution Other	1,500	1,500	1,500
\$ 390,813	461,623	461,623	304,114	461,623	Total Expenditures	\$ 662,722	662,722	662,722
\$ 452	1,750	1,750	3,391	4,650	Miscellaneous Revenue	\$ 1,750	1,750	1,750
\$ 452	1,750	1,750	3,391	4,650	Total Revenues	\$ 1,750	1,750	1,750
\$ 390,361	459,873	459,873	300,723	456,973	TAX LEVY	\$ 660,972	660,972	660,972

CONTINGENT FUND

Fund: 100 General Fund
 Org1: 131 Contingent Fund

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 08/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
-	50,000	50,000	-	50,000	Grants, Contribution & Other	\$ 50,000	50,000	50,000
-	950,000	673,084	-	673,084	Other Financing Uses	950,000	1,100,000	925,000
\$ -	1,000,000	723,084	-	723,084	Total Expenditures	\$ 1,000,000	1,150,000	975,000
\$ -	1,000,000	723,084	-	723,084	TAX LEVY	\$ 1,000,000	1,150,000	975,000

Contingency Fund Expenditures

Items	2012 Actual	Items	2013 Actual
Adopted	899,500	Adopted	1,000,000
EmerGov Operation Center	54,902	Storefront Learning Center	20,000
Courts	200,000	FEMA Hazard Mitigation	109,916
		Joint Day Report Service	147,000
		Pay Plan	500,000
Balance	644,598	Balance	173,084

JUSTICE SYSTEM ALTERNATIVES

Fund: 100 General Fund
 Org1: 115 County Administration

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 97,830	97,980	97,980	66,604	97,980	Personal Services	\$ 101,853	101,853	101,853
798,757	968,114	1,204,057	445,829	1,104,057	Contractual Services	1,129,379	1,129,379	1,129,379
18,151	55,943	55,943	9,796	55,943	Supplies and Expense	15,950	15,950	15,950
\$ 914,738	1,122,037	1,357,980	522,229	1,257,980	Total Expenditures	\$ 1,247,182	1,247,182	1,247,182
\$ 140,502	214,580	203,523	42,861	203,523	Intergov't Charges for Serv	\$ 42,494	42,494	42,494
-	18,084	18,084	-	18,084	Public Charges for Serv	18,084	18,084	18,084
-	100,000	200,000	-	200,000	Other Financing Sources	-	-	-
\$ 140,502	332,664	421,607	42,861	421,607	Total Revenues	\$ 60,578	60,578	60,578
\$ 774,236	789,373	936,373	479,368	836,373	TAX LEVY	\$ 1,186,604	1,186,604	1,186,604



COUNTY CLERK

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 3,364 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.

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.

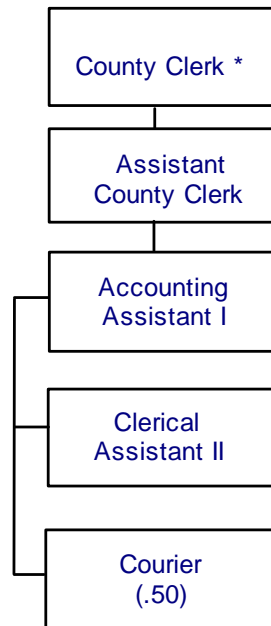
Courier

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.

Public

To serve the public in the most efficient way possible.

COUNTY CLERK



Number of Positions (FTE)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Represented (FTE)	3.00	3.00	3.00	3.00	3.00	2.50	3.00	0.00	0.00	2.50
Non-Represented (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	3.50	3.50	1.00
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	5.00	5.00	5.00	5.00	5.00	4.50	5.00	4.50	4.50	4.50

COUNTY CLERK

Fund: 100 General Fund
 Org1: 120 County Clerk

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 255,326	253,038	253,038	171,132	253,038	Personal Services	\$ 259,405	259,405	259,405
152,076	172,200	172,200	53,704	172,200	Contractual Services	172,000	172,000	172,000
235,669	277,198	277,198	178,722	277,198	Supplies and Expense	303,925	303,925	303,925
\$ 643,071	702,436	702,436	403,558	702,436	Total Expenditures	\$ 735,330	735,330	735,330
\$ 25,519	30,750	30,750	17,463	30,750	License & Permits	\$ 27,210	27,210	27,210
94,535	68,300	68,300	46,866	68,300	Public Charges for Serv	147,550	147,550	147,550
193,812	158,800	158,800	67,486	185,800	Intergov't Charges for Serv	127,000	127,000	127,000
655	600	600	623	700	Miscellaneous Revenue	600	600	600
\$ 314,521	258,450	258,450	132,438	285,550	Total Revenues	\$ 302,360	302,360	302,360
\$ 328,550	443,986	443,986	271,120	416,886	TAX LEVY	\$ 432,970	432,970	432,970

EMPLOYEE RESOURCES

MISSION STATEMENT

The mission of the Employee Resources Department is to align all human resource programs to ensure Marathon County is a preferred employer which attracts and retains high performing employees who contribute to the County's mission and vision.

The Risk Management program supports our mission by protecting County property and financial assets and provides for the safety of our employees and public.

PROGRAM SERVICES

RECRUITMENT & SELECTION

The County believes in Equal Employment Opportunity and will not unlawfully discriminate against job applicants. We work with County departments to recruit a diverse applicant pool and assist departments in selecting high performing employees to help the County achieve its mission. We strive to keep current and utilize best practices in the recruitment and selection process.

TRAINING AND DEVELOPMENT

We provide training and developmental opportunities to enhance the effectiveness of County employees, promote a positive and safe work culture, and help contribute to the County being a preferred employer.

EMPLOYEE SAFETY AND HEALTH

We continuously evaluate and develop safety policies/procedures and programs to ensure employees work in a safe environment and understand the importance of utilizing safe work practices that proactively prevent work place injuries and illnesses. Additionally, we administer the worker's compensation program for the County, including claims analysis and review to maintain a productive workforce and control costs.

COMPENSATION MANAGEMENT

We administer a compensation program to ensure an internally consistent and externally competitive pay system to attract, maintain and reward a high performing workforce.

LABOR RELATIONS

We believe that labor and management share common interests and a cooperative relationship is an effective way for the County to achieve its mission. Additionally, we help employees understand labor contracts/policies and improve the work environment.

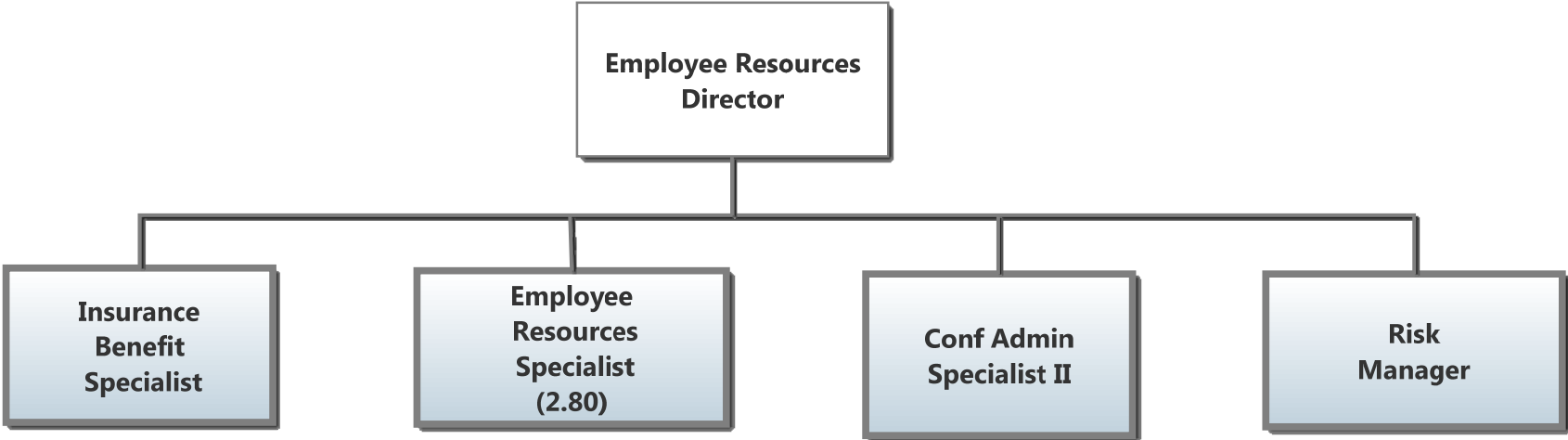
EMPLOYEE BENEFITS

We administer all the employee benefit programs. The County offers its employees a full range of benefits including health insurance, health reimbursement arrangement, dental insurance, wellness program, flexible spending account, Wisconsin retirement system, income continuation insurance, life insurance, post-employment health reimbursement plan and employee assistance program.

RISK MANAGEMENT

We work closely with personnel from other departments to identify areas of concern and find solutions to enhance employee and public safety. Programs are developed to reduce the number of losses that occur annually and plans are implemented to lessen the impact of losses that do occur.

EMPLOYEE RESOURCES



Number of Positions (FTE)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Represented (FTE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-Represented (FTE)	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	6.80
Total	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	6.80

EMPLOYEE RESOURCES

Fund: 100 General Fund
 Org1: 125 Employee Resources

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 355,405	357,677	357,677	244,745	357,677	Personal Services	\$ 374,183	374,183	374,183
81,186	101,539	101,539	61,007	99,108	Contractual Services	101,539	101,539	101,539
30,364	38,192	38,192	21,795	36,629	Supplies and Expense	38,192	38,192	38,192
-	250,000	250,000	-	250,000	Other Financing Uses	-	-	-
\$ 466,955	747,408	747,408	327,547	743,414	Total Expenditures	\$ 513,914	513,914	513,914
\$ 12,041	15,000	15,000	6,776	15,000	Intergov't Grants & Other	\$ 15,000	15,000	15,000
35,841	101,800	101,800	16,075	101,615	Miscellaneous Revenue	1,800	1,800	1,800
-	-	-	-	-	Other Financing Sources	-	-	-
\$ 47,882	116,800	116,800	22,851	116,615	Total Revenues	\$ 16,800	16,800	16,800
\$ 419,073	630,608	630,608	304,696	626,799	TAX LEVY	\$ 497,114	497,114	497,114

PROPERTY/CASUALTY INSURANCE

Fund: 850 Property/Casualty Fund
 Org1: 145 Insurance

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 89,971	91,155	91,155	60,992	91,155	Personal Services	\$ 93,207	93,207	93,207
1,709	33,984	33,984	89	33,984	Contractual Services	33,984	33,984	33,984
2,350	16,500	16,500	646	16,500	Supplies and Expense	16,500	16,500	16,500
301,199	884,203	884,203	425,814	884,203	Fixed Charges	627,047	627,047	627,047
\$ 395,229	1,025,842	1,025,842	487,541	1,025,842	Total Expenditures	\$ 770,738	770,738	770,738
\$ 881,818	822,493	822,493	839,999	839,999	Intergov't Charges for Serv	\$ 758,984	758,984	758,984
141,820	34,956	34,956	46,565	63,744	Miscellaneous Revenue	11,754	11,754	11,754
-	168,393	168,393	-	168,393	Other Financing Sources	-	-	-
\$ 1,023,638	1,025,842	1,025,842	886,564	1,072,136	Total Revenues	\$ 770,738	770,738	770,738
\$ (628,409)	-	-	(399,023)	(46,294)	TAX LEVY	\$ -	-	-

EMPLOYEE BENEFIT INSURANCE

Fund: 876 Employee Benefits Insurance Fund
 Org1: 148 Employee Benefits

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 896,909	1,018,397	1,018,397	807,473	1,018,397	Personal Services	\$ 943,965	943,965	943,965
373,315	522,850	522,850	43,684	522,850	Contractual Services	705,385	705,385	705,385
6,025	54,965	54,965	3,626	54,965	Supplies and Expense	32,150	32,150	32,150
13,326,478	14,717,879	14,957,879	8,649,908	14,957,579	Fixed Charges	13,474,689	13,474,689	13,474,689
-	2,500	2,500	-	2,500	Capital Outlay	-	-	-
805,000	838,547	838,547	838,547	838,547	Other Financing Uses	760,547	760,547	760,547
\$ 15,407,727	17,155,138	17,395,138	10,343,238	17,394,838	Total Expenditures	\$ 15,916,736	15,916,736	15,916,736
\$ 166,533	33,000	33,000	39,798	90,000	Public Charges for Serv	\$ 33,000	33,000	33,000
12,376,693	14,562,949	14,562,949	8,967,446	15,193,131	Miscellaneous Revenue	14,947,877	14,947,877	14,947,877
805,000	2,559,189	2,799,189	838,547	2,799,189	Other Financing Sources	935,859	935,859	935,859
\$ 13,348,226	17,155,138	17,395,138	9,845,791	18,082,320	Total Revenues	\$ 15,916,736	15,916,736	15,916,736
\$ 2,059,501	-	-	497,447	(687,482)	TAX LEVY	\$ -	-	-

EMPLOYEE BENEFIT INSURANCE

Fund: 100 General Fund
 Org1: 148 Employee Benefits

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 134,197	150,000	150,000	121,885	150,000	Personal Services	\$ 100,000	100,000	100,000
\$ 134,197	150,000	150,000	121,885	150,000	Total Expenditures	\$ 100,000	100,000	100,000
\$ 2,026	-	-	965	1,000	Miscellaneous Revenue	\$ -	-	-
114,804	-	-	-	-	Other Financing Sources	100,000	100,000	100,000
\$ 116,830	-	-	965	1,000	Total Revenues	\$ 100,000	100,000	100,000
\$ 17,367	150,000	150,000	120,920	149,000	TAX LEVY	\$ -	-	-



FINANCE

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.

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 and budgeting 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.

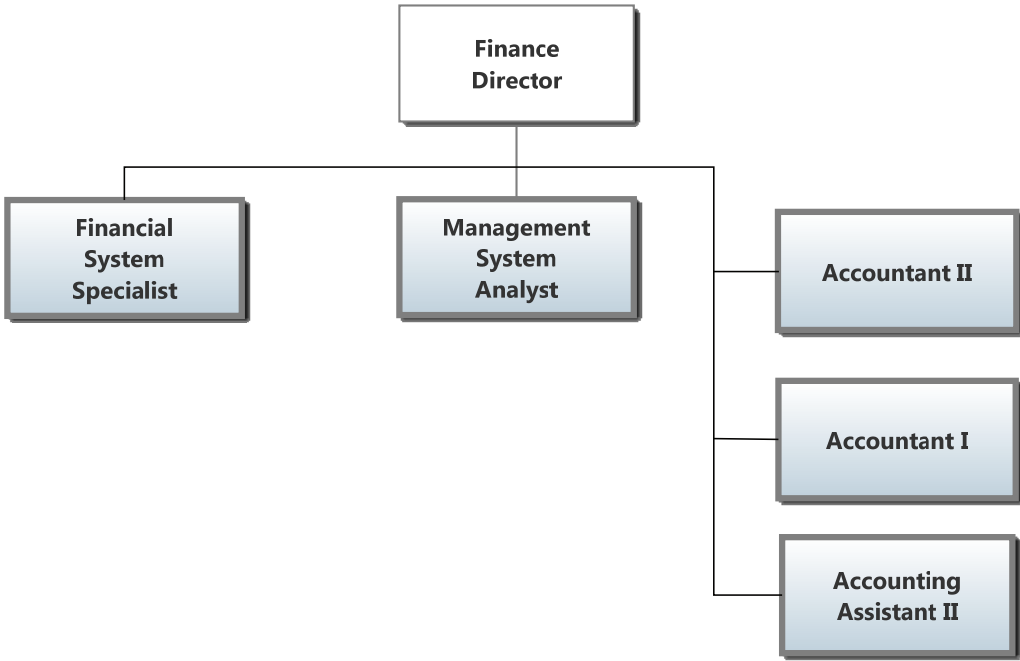
Fixed Assets

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

FINANCE



Number of Positions (FTE)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Represented (FTE)	8.00	7.25	7.25	7.25	6.25	6.25	4.50	0.00	0.00	1.00
Non-Represented (FTE)	3.00	3.00	3.00	3.00	3.00	3.00	3.00	7.50	7.50	5.00
Total	11.00	10.25	10.25	10.25	9.25	9.25	7.50	7.50	7.50	6.00

FINANCE

Fund: 100 General Fund
 Org1: 135 Finance

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 473,295	445,045	480,047	295,617	480,047	Personal Services	\$ 482,023	482,023	482,023
85,530	89,500	89,500	49,317	88,673	Contractual Services	93,450	93,450	93,450
16,382	16,925	16,925	4,861	16,925	Supplies and Expense	16,450	16,450	16,450
138,344	18,365	18,365	87,537	87,537	Fixed Charges	138,344	138,344	138,344
-	-	4,025	-	4,025	Grants Contributions & Other	-	-	-
50,720	-	-	-	61,586	Capital Outlay	-	-	-
\$ 764,271	569,835	608,862	437,332	738,793	Total Expenditures	\$ 730,267	730,267	730,267
\$ 88,545	80,000	80,000	47,129	80,000	Intergov't Charges for Serv	\$ 83,500	83,500	83,500
572,674	-	-	53,401	53,700	Miscellaneous Revenue	-	-	-
-	18,365	83,976	-	83,976	Other Financing Sources	138,344	138,344	138,344
\$ 661,219	98,365	163,976	100,530	217,676	Total Revenues	\$ 221,844	221,844	221,844
\$ 103,052	471,470	444,886	336,802	521,117	TAX LEVY	\$ 508,423	508,423	508,423

GENERAL COUNTY INSURANCE

Fund: 100 General Fund
 Org1: 137 General County Insurance

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 428,577	388,962	388,962	388,962	388,962	Fixed Charges	\$ 328,509	328,509	328,509
\$ 428,577	388,962	388,962	388,962	388,962	Total Expenditures	\$ 328,509	328,509	328,509
\$ 428,577	388,962	388,962	388,962	388,962	TAX LEVY	\$ 328,509	328,509	328,509

SUPPORT TO OTHER AGENCIES

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

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 10,198,636	9,989,225	10,009,225	5,454,828	10,009,225	Grants Contributions & Other	\$ 10,025,233	10,025,233	10,025,233
\$ 10,198,636	9,989,225	10,009,225	5,454,828	10,009,225	Total Expenditures	\$ 10,025,233	10,025,233	10,025,233
\$ 15,275	20,000	20,000	11,125	20,000	Licenses & Permits	\$ 20,000	20,000	20,000
2,875	-	-	1,675	1,700	Intergov't Charges for Services	-	-	-
\$ 18,150	20,000	20,000	12,800	21,700	Total Revenues	\$ 20,000	20,000	20,000
\$ 10,180,486	9,969,225	9,989,225	5,442,028	9,987,525	TAX LEVY	\$ 10,005,233	10,005,233	10,005,233

TREASURER

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.

Real Property Division

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.

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.

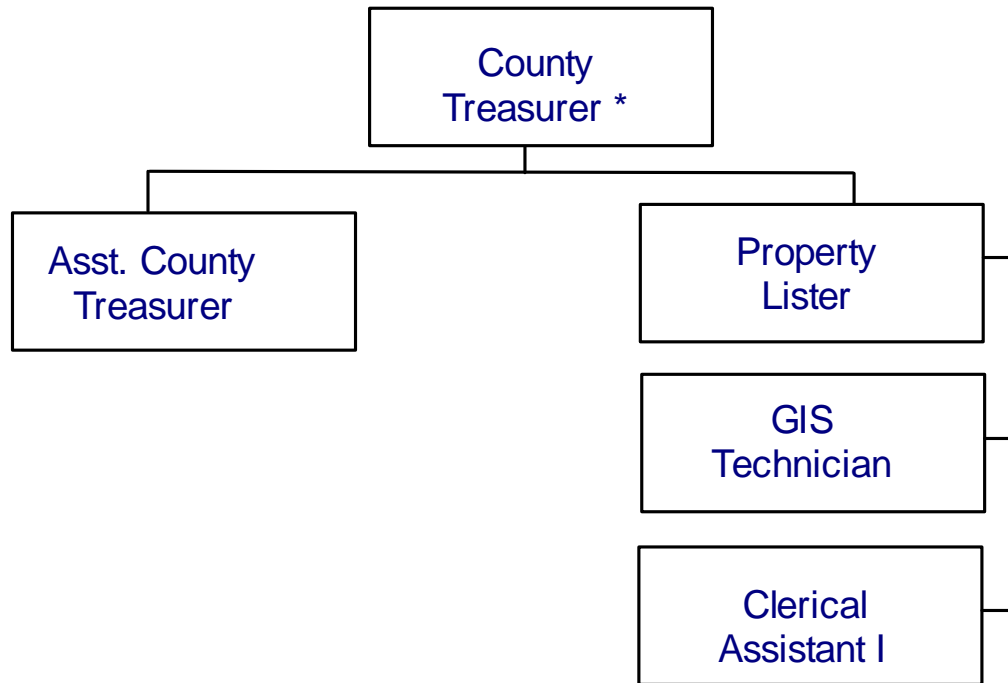
Preparation and Distribution of Assessment Rolls

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.

TREASURER



Number of Positions (FTE)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Represented (FTE)	4.00	4.00	4.00	4.00	3.00	3.00	3.00	0.00	0.00	3.00
Non-Represented (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	4.00	4.00	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	5.00	5.00	5.00	5.00	5.00	5.00

TREASURER

Fund: 100 General Fund
 Org1: 140 Treasurer

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 08/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 371,774	376,616	341,614	252,886	341,614	Personal Services	\$ 387,342	387,342	387,342
60,446	106,607	106,607	8,807	106,607	Contractual Services	105,607	105,607	105,607
19,535	28,425	28,425	14,938	28,425	Supplies and Expense	29,425	29,425	29,425
28,621	44,300	44,300	27,712	44,300	Grants Contributions Other	44,300	44,300	44,300
\$ 480,376	555,948	520,946	304,343	520,946	Total Expenditures	\$ 566,674	566,674	566,674
\$ 12,392,775	10,075,650	10,075,650	5,914,757	10,779,434	Taxes	\$ 10,883,450	10,883,450	10,883,450
5,962,538	5,795,939	5,795,939	1,193,973	5,886,771	Intergov't Grants & Aid	5,795,939	5,795,939	5,795,939
31,833	30,502	30,502	1,204	1,500	Public Charges for Services	30,200	30,200	30,200
2,616	-	-	278	278	Intergov't Charges for Service	2,000	2,000	2,000
74,900	150,200	150,200	(137,921)	173,000	Miscellaneous Revenue	150,200	150,200	150,200
-	-	-	-	-	Other Financing Sources	250,000	250,000	250,000
\$ 18,464,662	16,052,291	16,052,291	6,972,291	16,840,983	Total Revenues	\$ 17,111,789	17,111,789	17,111,789
\$ (17,984,286)	(15,496,343)	(15,531,345)	(6,667,948)	(16,320,037)	TAX LEVY	\$ (16,545,115)	(16,545,115)	(16,545,115)

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.

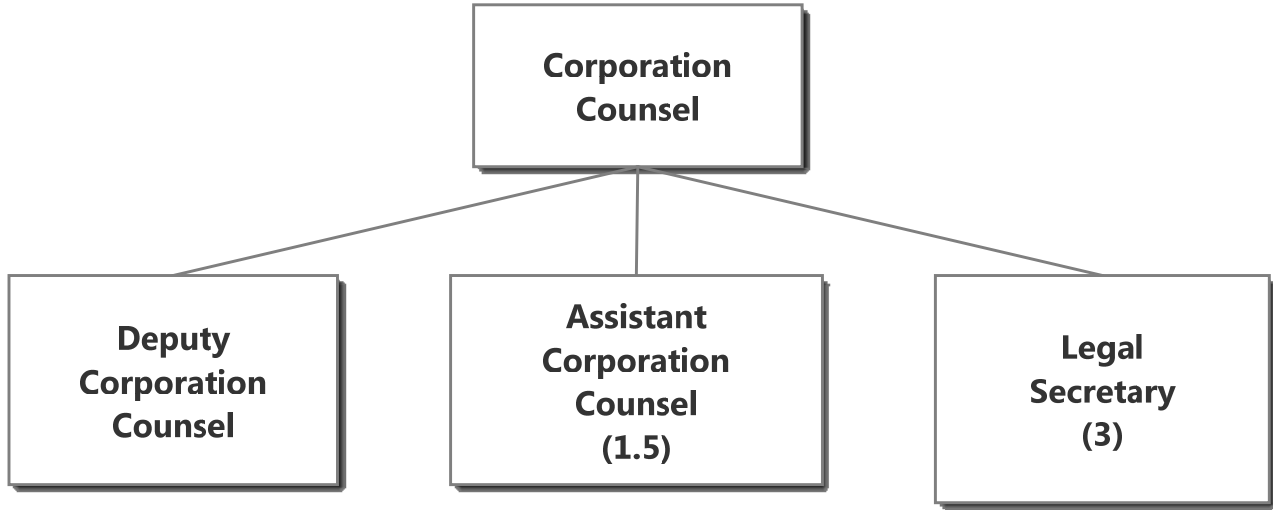
Child Support/Paternities - Chapter 767 Wisconsin Statutes

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.

CORPORATION COUNSEL



Number of Positions (FTE)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Represented (FTE)	4.50	4.50	4.50	4.50	4.50	4.50	4.50	0.00	0.00	3.00
Non-Represented (FTE)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	6.50	6.50	3.50
Total	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50

CORPORATION COUNSEL

Fund: 100 General Fund
 Org1: 163 Corporation Counsel

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 559,584	565,439	565,439	348,664	565,439	Personal Services	\$ 563,567	563,567	563,567
5,716	4,715	4,715	4,723	4,715	Contractual Services	4,715	4,715	4,715
18,235	22,685	22,685	11,377	22,685	Supplies and Expense	24,185	24,185	24,185
\$ 583,535	592,839	592,839	364,764	592,839	Total Expenditures	\$ 592,467	592,467	592,467
\$ 190,895	260,727	260,727	80,254	262,262	Intergov't Charges for Serv	\$ 247,196	247,196	247,196
\$ 190,895	260,727	260,727	80,254	262,262	Total Revenues	\$ 247,196	247,196	247,196
\$ 392,640	332,112	332,112	284,510	330,577	TAX LEVY	\$ 345,271	345,271	345,271

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.

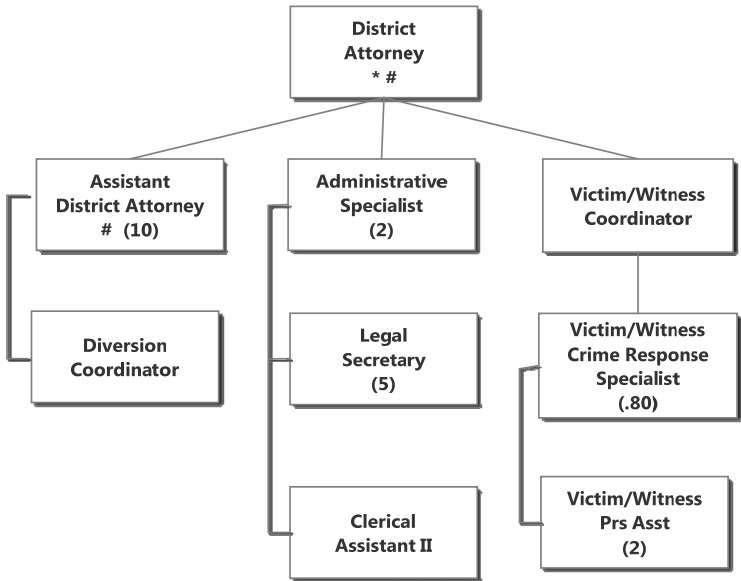
Victim Services

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.

DISTRICT ATTORNEY



Number of Positions (FTE)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Represented (FTE)	11.50	11.00	11.00	10.90	10.90	10.90	10.90	0.00	0.00	10.00
Non-Represented (FTE)	1.00	1.00	2.00	2.00	2.00	2.00	2.00	12.80	12.80	2.80
Elected*	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	13.50	13.00	14.00	13.90	13.90	13.90	13.90	13.80	13.80	13.80
State Employee #	9.00	9.00	9.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00

DISTRICT ATTORNEY

Fund: 100 General Fund
 Org1: 155 District Attorney

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 795,798	820,434	826,535	541,638	826,535	Personal Services	\$ 848,203	848,203	848,203
245,331	289,785	289,785	132,441	313,860	Contractual Services	307,535	307,535	307,535
54,379	53,091	65,947	45,725	65,947	Supplies and Expense	61,852	61,852	61,852
-	300	300	-	300	Fixed Charges	300	300	300
7,190	-	-	-	-	Other Financing Uses	-	-	-
\$ 1,102,698	1,163,610	1,182,567	719,804	1,206,642	Total Expenditures	\$ 1,217,890	1,217,890	1,217,890
\$ 221,474	178,412	188,331	152,005	218,036	Intergov't Grants & Other	\$ 212,500	212,500	212,500
43,265	25,000	25,000	32,863	45,000	Public Charges for Serv	25,000	25,000	25,000
-	-	9,038	-	9,038	Other Financing Sources	-	-	-
\$ 264,739	203,412	222,369	184,868	272,074	Total Revenues	\$ 237,500	237,500	237,500
\$ 837,959	960,198	960,198	534,936	934,568	TAX LEVY	\$ 980,390	980,390	980,390

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

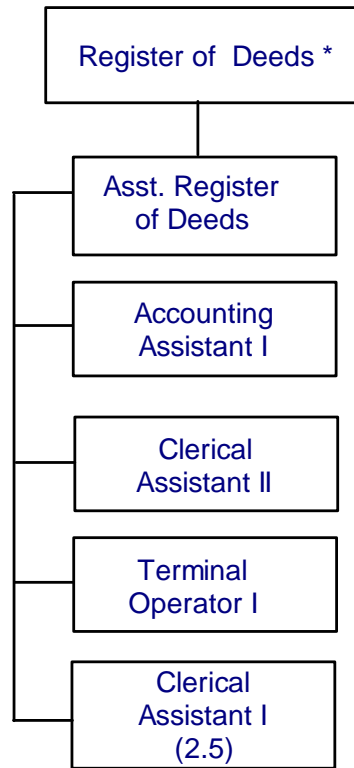
Make available copies of daily recording for tax listing purposes. Return original documents to respective parties or as instructed.

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.

REGISTER OF DEEDS



Number of Positions (FTE)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Represented (FTE)	6.00	6.00	6.00	6.00	6.00	5.50	5.50	0.00	0.00	5.50
Non-Represented (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	6.50	6.50	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	7.50	7.50	7.50	7.50	7.50

REGISTER OF DEEDS

Fund: 100 General Fund
 Org1: 165 Register of Deeds

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 526,489	546,543	546,543	346,916	546,543	Personal Services	\$ 551,119	551,119	551,119
71,996	238,489	238,489	129,474	238,489	Contractual Services	233,989	233,989	233,989
27,552	50,853	50,853	18,695	50,853	Supplies and Expense	28,853	28,853	28,853
-	1,200	1,200	-	1,200	Fixed Charges	1,200	1,200	1,200
-	52,000	52,000	-	52,000	Other Financing Uses	52,000	52,000	52,000
\$ 626,037	889,085	889,085	495,085	889,085	Total Expenditures	\$ 867,161	867,161	867,161
\$ 206,808	185,543	185,543	168,604	185,543	Taxes	\$ 186,000	186,000	186,000
857,829	837,000	837,000	569,088	837,000	Public Charges for Services	832,500	832,500	832,500
49,977	58,990	58,990	65,598	66,000	Intergov't Charges for Services	60,000	60,000	60,000
443	-	-	1	-	Miscellaneous Revenue	-	-	-
-	-	-	-	-	Other Financing Sources	3,502	3,502	3,502
\$ 1,115,057	1,081,533	1,081,533	803,291	1,088,543	Total Revenues	\$ 1,082,002	1,082,002	1,082,002
\$ (489,020)	(192,448)	(192,448)	(308,206)	(199,458)	TAX LEVY	\$ (214,841)	(214,841)	(214,841)

CONSERVATION, PLANNING & ZONING

MISSION STATEMENT

To create, advocate and implement strategies to conserve natural and community resources.

The **Department of Conservation, Planning and Zoning** mission is to create, advocate and implement strategies to conserve natural and community resources.

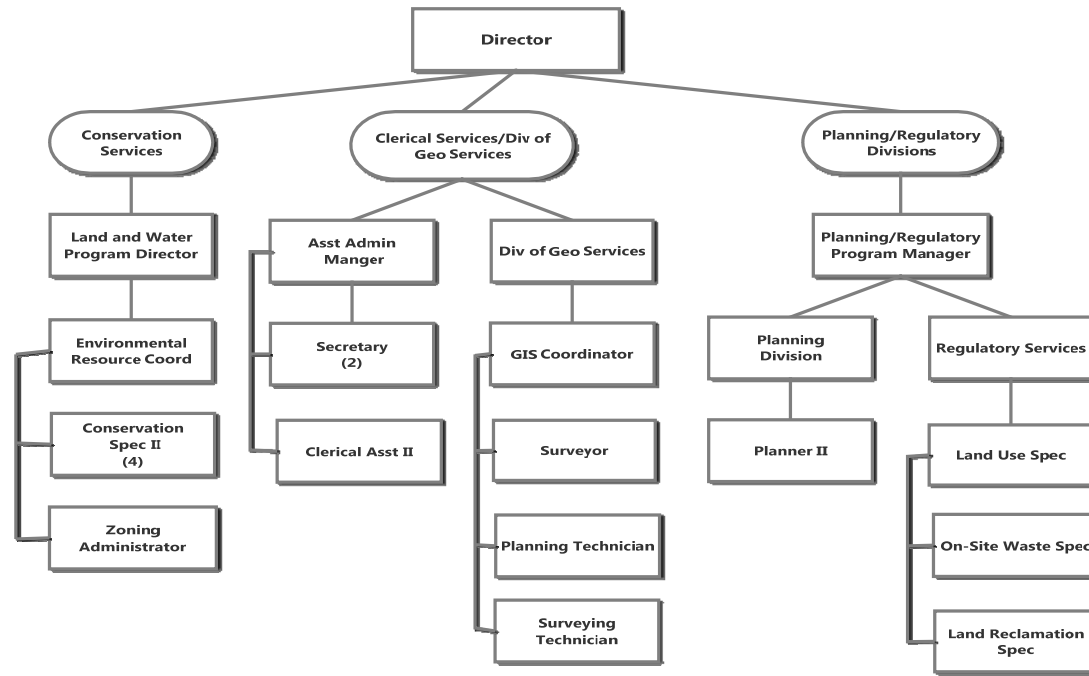
The Conservation Division administers programs to implement the Land and Water Resource Management Plan which includes the Lower Big Rib River Priority Watershed, the Farmland Preservation Program, Managed Intensive Grazing, Lake Districts, Wildlife Damage and Abatement, as well as regulatory activities associated with the Waste Storage Facility and Nutrient Management Ordinance and the Livestock Facilities Siting Licensing Ordinance.

The Planning Division is involved with the preparation and implementation of Comprehensive planning, Transportation planning services for the metropolitan area (MPO), and census/redistricting.

The Zoning & Regulatory Division administers the County's zoning, shoreland, private sewage system, airport, subdivision, nonmetallic mining and other ordinances. These ordinances are administered and enforced county wide except for comprehensive zoning which must be approved by the towns before becoming effective.

The Technical Services Division is comprised of the County Surveyor's office and the Geographic Information Systems (GIS) functions. GIS prepares all of the paper and electronic maps for the department and administers and implements the County's rural addressing ordinance. The surveyor replaces, re-establishes and records information for section markers. The office also reviews and keeps records for private surveys.

CONSERVATION, PLANNING & ZONING



Number of Positions (FTE)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Represented (FTE)	22.00	22.00	22.00	22.00	22.00	20.00	18.00	0.00	0.00	5.00
Non-Represented (FTE)	3.00	3.00	3.00	3.00	3.00	3.00	3.00	21.00	21.00	16.00
Total	25.00	25.00	25.00	25.00	25.00	23.00	21.00	21.00	21.00	21.00

CONSERVATION, PLANNING & ZONING

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

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 08/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 1,358,543	1,460,508	1,460,508	916,318	1,460,508	Personal Services	\$ 1,513,096	1,513,096	1,513,096
399,150	498,173	566,737	304,125	593,647	Contractual Services	574,165	574,165	574,165
73,429	113,401	111,967	52,080	111,967	Supplies and Expense	77,903	77,903	77,903
3,950	3,821	3,821	3,671	3,821	Fixed Charges	3,214	3,214	3,214
173,819	70,100	70,100	-	70,100	Grants Contributions & Other	845,100	545,100	545,100
127,000	-	-	-	-	Capital Outlay	-	-	-
\$ 2,135,891	2,146,003	2,213,133	1,276,194	2,240,043	Total Expenditures	\$ 3,013,478	2,713,478	2,713,478
\$ 527,875	405,319	407,782	444,904	528,214	Intergov't Grants & Other	\$ 410,899	410,899	410,899
221,005	223,000	223,000	176,505	223,000	Licenses & Permits	223,000	223,000	223,000
165,786	160,538	160,538	100,390	162,574	Public Charges for Serv	166,178	166,178	166,178
83,869	119,832	99,832	75,858	100,382	Intergov't Charges for Serv	203,501	203,501	203,501
29,679	-	-	11,384	11,384	Miscellaneous Revenue	-	-	-
-	495	85,162	-	85,162	Other Financing Sources	770,000	470,000	470,000
\$ 1,028,214	909,184	976,314	809,041	1,110,716	Total Revenues	\$ 1,773,578	1,473,578	1,473,578
\$ 1,107,677	1,236,819	1,236,819	467,153	1,129,327	TAX LEVY	\$ 1,239,900	1,239,900	1,239,900

FACILITIES AND CAPITAL MANAGEMENT

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.

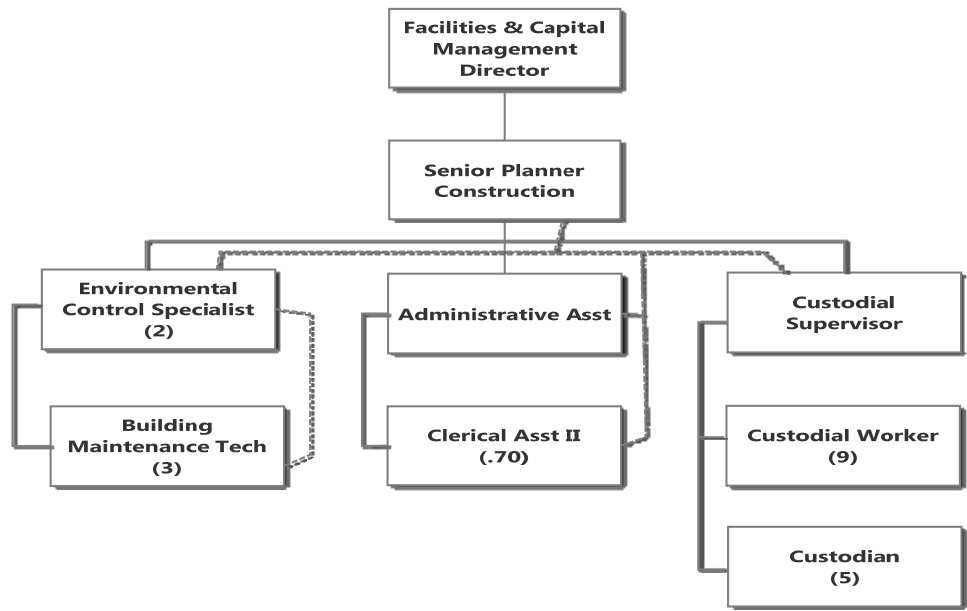
Custodial

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.

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.

FACILITIES AND CAPITAL MANAGEMENT



*The Clerical Asst I performs some duties for Risk Management

Number of Positions (FTE)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Represented (FTE)	15.70	16.00	16.00	16.00	21.00	22.50	21.50	0.00	0.00	3.00
Non-Represented (FTE)	3.00	3.00	2.00	2.00	2.00	2.00	2.00	23.75	23.75	20.70
Total	18.70	19.00	18.00	18.00	23.00	24.50	23.50	23.75	23.75	23.70

FACILITIES AND CAPITAL MANAGEMENT

Fund: 100 General Fund
 Org1: 195 Facilities and Capital Management

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 1,326,453	1,393,607	1,393,607	915,169	1,393,607	Personal Services	\$ 1,426,155	1,426,155	1,426,155
784,802	961,285	978,694	495,937	978,694	Contractual Services	972,290	972,290	972,290
92,632	106,410	106,410	50,065	106,410	Supplies and Expense	106,710	106,710	106,710
8,469	14,550	14,550	7,970	14,550	Building Materials	14,250	14,250	14,250
5,308	5,386	5,386	4,296	5,386	Fixed Charges	4,723	4,723	4,723
82,475	56,000	58,612	30,835	58,612	Other Financing Uses	56,000	56,000	56,000
\$ 2,300,139	2,537,238	2,557,259	1,504,272	2,557,259	Total Expenditures	\$ 2,580,128	2,580,128	2,580,128
\$ 16,698	14,326	14,326	17,480	17,480	Intergov't Grants & Other	\$ 14,420	14,420	14,420
543,732	562,087	562,087	400,814	565,387	Miscellaneous Revenue	552,114	552,114	552,114
-	140,354	160,375	-	160,375	Other Financing Sources	144,554	144,554	144,554
\$ 560,430	716,767	736,788	418,294	743,242	Total Revenues	\$ 711,088	711,088	711,088
\$ 1,739,709	1,820,471	1,820,471	1,085,978	1,814,017	TAX LEVY	\$ 1,869,040	1,869,040	1,869,040

SHERIFF

Protection of the public's life and property. Maintenance of public peace and lawful social order, and the reduction and control of crime to a manageable level commensurate with the department's resources.

PROGRAMS/SERVICE

To enable the Sheriff's Department to provide the most effective and efficient service to the public, the department is organized into divisions and units. We have listed what we consider are some of the primary responsibilities and duties by each division unit. The lists are all inclusive.

Administration

Responsible for overall administration of the Sheriff's Department functions. Specific functions include, but are not limited to the following:

- Budget administration for the entire Department
- Policy development
- Research and long range planning
- Management of grant programs and funds
- Maintain capital "fixed asset" records
- Develop and maintain Department policy and procedures
- Law Enforcement records compilation, storage and retrieval
- Court services/security
- Community relations and crime prevention
- School liaison and safety programs
- Planning and management of Department-wide training
- Maintain public service desk and is the focal point for the public access to records

Patrol

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

- Patrol and observation
- Answering calls for service
- Assisting other Departments as requested
- Arrest of offenders

- Reports, report writing
- Rendering testimony in court
- Accident investigations - reports
- Investigation of all offenses and incidents as assigned
- Traffic enforcement
- Traffic education
- Boat patrol
- Snowmobile patrol
- Boating, ATV, snowmobile, and hunter safety training courses
- Management and operation of the Department's motor vehicle fleet program

Communications Division

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

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

Investigative Division

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

- Investigate all major crimes and such lesser offenses as may be required
- Provide staff advice and assistance to other department personnel and other requesting agencies
- Crime scene evidence collection and proper evidence handling, documentation and storage
- Physical movement of detained/incarcerated individuals between detention facilities and through court appearances
- Service of civil process and related functions with proper documentation
- Warrant service, CIB/NCIC TIME entries and complete documentation

Corrections

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

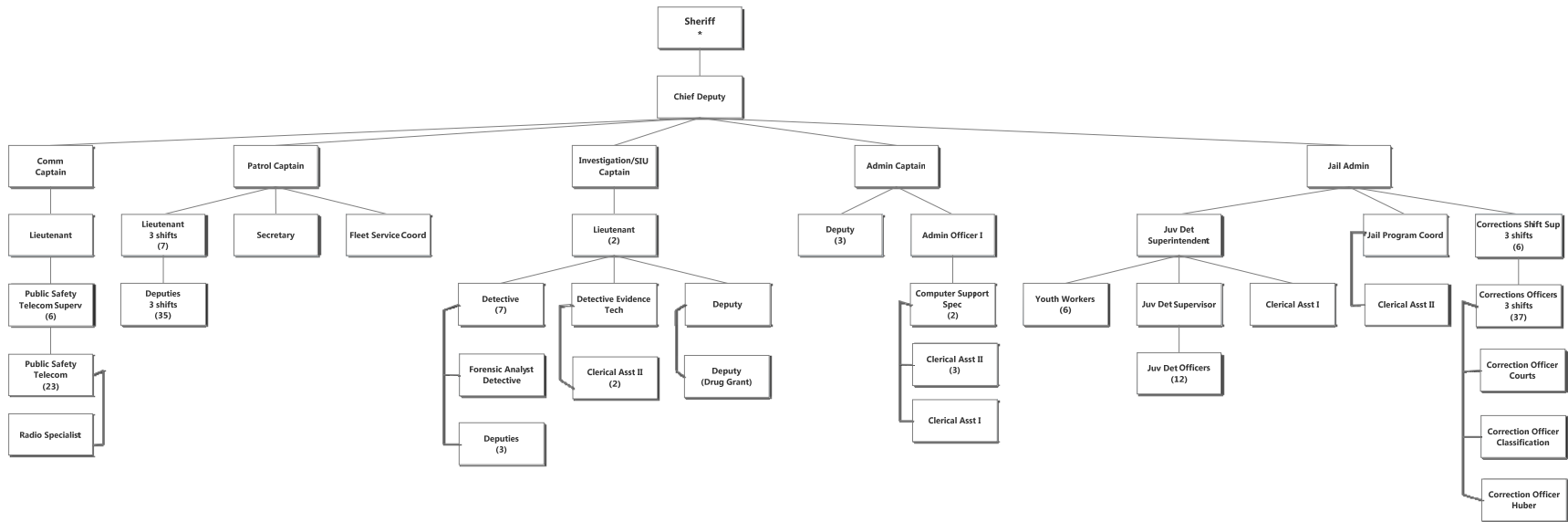
- Maintenance of jail facilities
- Protect the safety of staff and inmates
- Protect the public
- Operate the facility in a cost efficient manner
- Operate the facility consistent with statutory and constitutional guidelines
- Classify inmates
- Inventory inmate property, records, and storage of the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

Special Investigations/Support Services

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

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

SHERIFF



Number of Positions (FTE)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Represented (FTE)	163.00	163.00	163.00	168.00	169.00	168.50	169.00	62.00	62.00	171.00
Non-Represented (FTE)	10.00	9.00	8.00	9.00	9.00	9.00	9.00	114.00	114.00	8.00
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	174.00	173.00	172.00	178.00	179.00	178.50	179.00	177.00	177.00	180.00

SHERIFF

Fund: 100 General Fund
 Org1: 610 Sheriff Department

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 08/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 9,771,751	9,972,715	10,059,918	6,720,709	10,059,918	Personal Services	\$ 10,488,889	10,488,889	10,603,834
440,940	381,130	594,342	328,389	594,342	Contractual Services	497,193	497,193	497,193
798,436	846,046	894,664	468,503	896,709	Supplies and Expense	885,315	885,315	888,293
65,202	60,251	60,251	60,106	60,251	Fixed Charges	59,156	59,156	59,156
31,684	35,750	57,973	51,496	57,973	Grants Contributions & Other	51,993	51,993	51,993
335,219	303,660	361,460	83,408	380,685	Capital Outlay	66,160	66,160	84,160
-	160,000	-	-	-	Other Financing Sources	-	-	-
\$ 11,443,232	11,759,552	12,028,608	7,712,611	12,049,878	Total Expenditures	\$ 12,048,706	12,048,706	12,184,629
\$ 238,196	118,932	272,433	100,953	282,648	Intergov't Grants & Aid	\$ 145,278	145,278	145,278
192,122	161,000	161,000	134,496	202,710	Fines Forfeits & Penalties	121,000	121,000	121,000
219,400	233,225	233,225	183,146	247,525	Public Charges for Services	267,225	267,225	267,225
6,380	18,900	18,900	14,127	21,900	Intergov't Charges for Services	15,900	15,900	15,900
34,878	35,428	35,428	7,985	41,028	Miscellaneous Revenue	12,000	12,000	12,000
16,943	214,394	314,649	35,751	314,649	Other Financing Sources	215,909	215,909	215,909
\$ 707,919	781,879	1,035,635	476,458	1,110,460	Total Revenues	\$ 777,312	777,312	777,312
\$ 10,735,313	10,977,673	10,992,973	7,236,153	10,939,418	TAX LEVY	\$ 11,271,394	11,271,394	11,407,317

ADULT CORRECTIONAL

Fund: 100 General Fund
 Org1: 650 Adult Correction

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 08/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 3,345,504	3,466,337	3,466,337	2,216,401	3,465,837	Personal Services	\$ 3,648,163	3,648,163	3,648,163
1,857,303	1,406,750	1,496,248	1,260,345	1,497,928	Contractual Services	2,062,000	2,062,000	1,926,077
123,948	87,000	87,000	103,736	87,000	Supplies and Expense	226,093	226,093	226,093
1,510	-	-	4,069	4,069	Building Materials	-	-	-
1,192	-	-	-	-	Fixed Charges	-	-	-
\$ 5,329,457	4,960,087	5,049,585	3,584,551	5,054,834	Total Expenditures	\$ 5,936,256	5,936,256	5,800,333
\$ 25	-	-	-	-	Taxes	\$ 500	500	500
9,802	500	500	1,680	1,680	Intergov't Grants & Aid	599,200	599,200	599,200
529,713	542,500	542,500	298,069	548,500	Public Charges for Services	220,000	220,000	220,000
211,089	205,000	205,000	115,888	205,000	Intergov't Charges for Services	-	-	-
24,960	-	-	11,726	12,000	Miscellaneous Revenue	-	-	-
-	50,000	139,498	-	139,498	Other Financing Sources	138,993	138,993	138,993
\$ 775,589	798,000	887,498	427,363	906,678	Total Revenues	\$ 958,693	958,693	958,693
\$ 4,553,868	4,162,087	4,162,087	3,157,188	4,148,156	TAX LEVY	\$ 4,977,563	4,977,563	4,841,640

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

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 940,531	1,011,503	1,011,503	656,232	1,011,503	Personal Services	\$ 1,028,653	1,028,653	1,028,653
35,150	36,550	36,550	20,125	36,550	Contractual Services	24,550	24,550	24,550
5,426	7,783	7,783	4,463	7,783	Supplies and Expense	7,783	7,783	7,783
2,096	-	-	-	-	Building Materials	-	-	-
\$ 983,203	1,055,836	1,055,836	680,820	1,055,836	Total Expenditures	\$ 1,060,986	1,060,986	1,060,986
\$ 8,234	6,000	6,000	5,967	6,000	Intergov't Grants & Aid	\$ 6,000	6,000	6,000
23,065	37,300	37,300	12,548	37,300	Public Charges for Services	22,500	22,500	22,500
144,850	150,000	150,000	74,550	150,000	Intergov't Charges for Services	125,000	125,000	125,000
\$ 176,149	193,300	193,300	93,065	193,300	Total Revenues	\$ 153,500	153,500	153,500
\$ 807,054	862,536	862,536	587,755	862,536	TAX LEVY	\$ 907,486	907,486	907,486

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

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 438,448	444,249	444,249	275,815	444,249	Personal Services	\$ 463,023	463,023	463,023
21,507	16,900	16,900	10,996	16,900	Contractual Services	16,900	16,900	16,900
1,500	5,088	14,880	727	14,880	Supplies and Expense	14,588	14,588	14,588
35	-	-	-	-	Building Materials	-	-	-
1,626	-	-	-	-	Fixed Charges	-	-	-
\$ 463,116	466,237	476,029	287,538	476,029	Total Expenditures	\$ 494,511	494,511	494,511
\$ 7,545	5,300	5,300	4,545	5,300	Intergov't Grants & Aid	\$ 5,300	5,300	5,300
14,817	20,000	20,000	11,281	20,000	Public Charges for Services	20,000	20,000	20,000
62,369	55,090	55,090	32,380	55,090	Intergov't Charges for Services	55,090	55,090	55,090
-	-	9,792	-	9,792	Other Financing Sources	9,500	9,500	9,500
\$ 84,731	80,390	90,182	48,206	90,182	Total Revenues	\$ 89,890	89,890	89,890
\$ 378,385	385,847	385,847	239,332	385,847	TAX LEVY	\$ 404,621	404,621	404,621

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 Government 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 Government 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 Government

The Emergency Operations Plan (EOP) has been developed to replace the Emergency Management Plan. The EOP is organized into a Basic Operations plan with 14 supportive Annexes. The EOP provides officials with an overview of the County's Contingency Plans for disasters and

other major emergencies. It provides policy for command officials, agency managers, and emergency management professionals to use in planning, preparedness, and operations. The EOP is revised and updated on a yearly basis.

B. EPCRA/SARA

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

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

Training

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

Grants

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

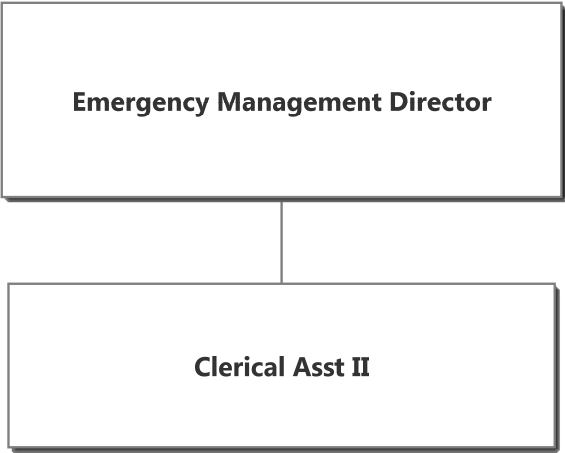
Exercises

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

Other Ongoing Projects

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

EMERGENCY MANAGEMENT



Number of Positions (FTE)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Represented (FTE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Non-Represented (FTE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00	1.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00	2.00

EMERGENCY MANAGEMENT

Fund: 100 General Fund
 Org1: 640 Emergency Management

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 150,587	154,189	175,178	107,296	175,178	Personal Services	\$ 170,670	170,670	170,670
13,851	6,751	6,751	6,506	6,751	Contractual Services	413,550	413,550	413,550
47,338	69,700	107,492	10,724	107,492	Supplies and Expense	63,911	63,911	63,911
-	5,519	5,519	3,422	5,519	Fixed Charges	18,500	18,500	18,500
10,450	20,000	840,844	523,175	840,844	Grants Contributions & Other	20,000	20,000	20,000
66,512	5,000	5,000	-	5,000	Capital Outlay	5,000	5,000	5,000
50,499	-	-	-	-	Other Financing Uses	-	-	-
\$ 339,237	261,159	1,140,784	651,123	1,140,784	Total Expenditures	\$ 691,631	691,631	691,631
\$ 84,573	147,150	916,859	638,192	965,821	Intergov't Grants & Other	\$ 156,152	156,152	156,152
1,256	-	-	-	-	Public Charges for Serv	-	-	-
1,245	-	-	-	-	Intergov't Charges for Serv	-	-	-
-	-	-	400	400	Miscellaneous Revenue	-	-	-
5,094	-	112,357	112,357	112,357	Other Financing Sources	-	-	-
\$ 92,168	147,150	1,029,216	750,949	1,078,578	Total Revenues	\$ 156,152	156,152	156,152
\$ 247,069	114,009	111,568	(99,826)	62,206	TAX LEVY	\$ 535,479	535,479	535,479

HIGHWAY

MISSION STATEMENT

The Highway Department is responsible for road maintenance on 613 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 30 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.

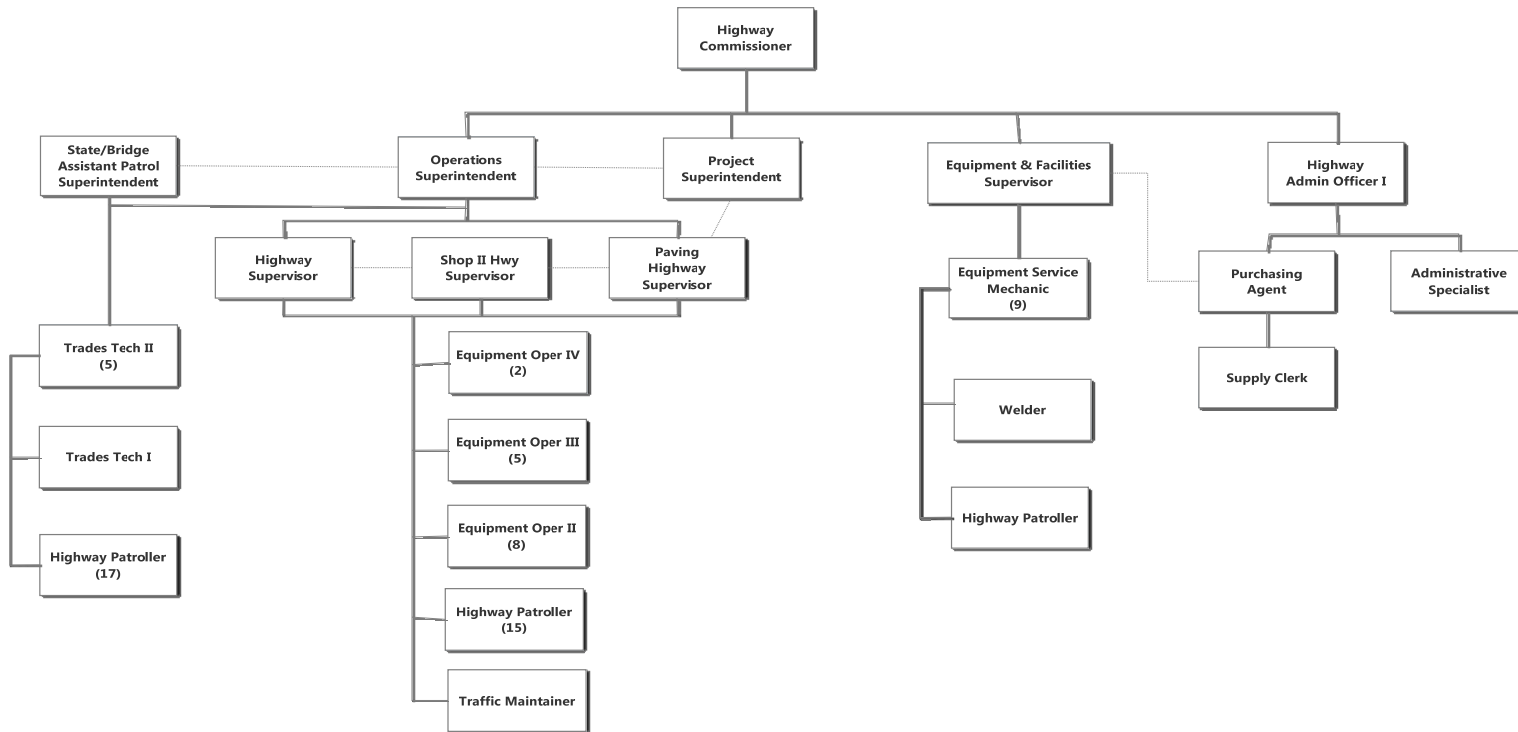
STP Program

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.

HIGHWAY



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

Number of Positions (FTE)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Represented (FTE)	73.00	72.00	72.00	72.00	72.00	72.00	71.00	0.00	0.00	67.00
Non-Represented (FTE)	9.00	8.00	7.00	7.00	8.00	8.00	8.00	78.00	78.00	10.00
Total	82.00	80.00	79.00	79.00	80.00	80.00	79.00	78.00	78.00	77.00

HIGHWAY

Fund: 800 Highway Fund
 Org1: 265 County Highway

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 08/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 9,044,891	9,709,093	9,709,093	5,346,536	9,709,093	Personal Services	\$ 8,965,097	8,965,097	8,965,097
789,305	1,759,810	1,759,810	451,695	1,759,810	Contractual Services	970,336	970,336	1,270,336
1,417,007	3,103,067	3,103,067	1,844,239	3,103,067	Supplies and Expense	3,197,825	3,197,825	3,197,825
6,041,020	7,479,804	7,479,804	3,561,151	7,479,804	Building Material	8,692,896	8,692,896	12,972,896
5,277,304	3,491,032	3,491,032	2,754,867	3,503,032	Fixed Charges	3,836,138	3,836,138	3,836,138
4,973	-	-	-	-	Grants Contributions & Other	-	-	-
160,166	1,453,993	1,789,678	1,071,407	1,789,678	Capital Outlay	1,214,513	1,214,513	1,214,513
(6,620,115)	-	-	-	-	Other Financing Uses	-	-	-
\$ 16,114,551	26,996,799	27,332,484	15,029,895	27,344,484	Total Expenditures	\$ 26,876,805	26,876,805	31,456,805
\$ 3,366,656	4,011,366	4,011,366	2,214,310	4,040,169	Intergov't Grants & Other	\$ 4,789,448	4,789,448	4,789,448
15,670	15,000	15,000	5,100	15,000	Licenses and Permits	17,000	17,000	17,000
-	-	-	26	30	Public Charges for Services	-	-	-
4,007,363	11,710,531	11,710,531	8,038,886	11,780,512	Intergov't Charges for Serv	11,483,220	11,483,220	11,483,220
376,790	403,500	403,500	218,930	405,610	Miscellaneous Revenue	380,000	380,000	380,000
1,258,598	3,550,127	3,885,812	1,682,685	3,885,812	Other Financing Sources	4,142,641	4,142,641	8,722,641
\$ 9,025,077	19,690,524	20,026,209	12,159,937	20,127,133	Total Revenues	\$ 20,812,309	20,812,309	25,392,309
\$ 7,089,474	7,306,275	7,306,275	2,869,958	7,217,351	TAX LEVY	\$ 6,064,496	6,064,496	6,064,496

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.

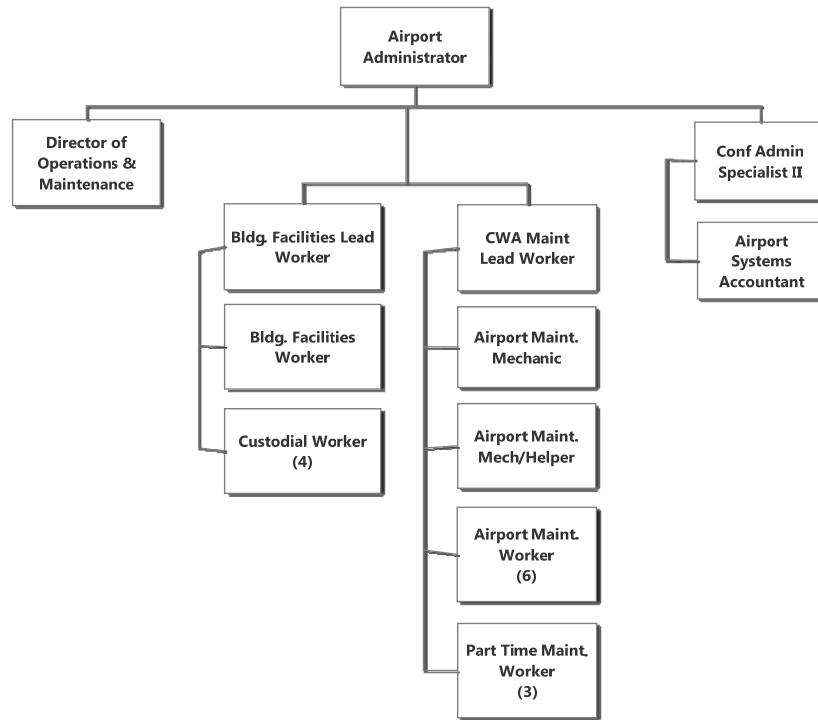
Tenant Leasing

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)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Represented (FTE)	17.10	18.10	18.10	18.10	18.10	18.10	19.10	16.45	16.45	18.00
Non-Represented (FTE)	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00
Total	20.10	21.10	21.10	21.10	21.10	21.10	22.10	20.45	20.45	22.00

CENTRAL WISCONSIN AIRPORT

Fund: 700 Airport Fund
 Org1: 300 Central Wisconsin Airport

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 1,373,947	1,608,325	1,608,325	909,136	1,608,325	Personal Services	\$ 1,525,992	1,525,992	1,525,992
418,636	422,200	422,200	264,583	432,225	Contractual Services	417,500	417,500	417,500
371,434	391,448	406,895	301,999	406,895	Supplies and Expense	361,800	361,800	361,800
36,130	33,000	33,000	21,417	33,000	Building Materials	27,000	27,000	27,000
2,068,594	63,500	63,500	59,306	63,500	Fixed Charges	67,000	67,000	67,000
525	-	-	-	-	Grants, Contributions & Other	-	-	-
-	109,000	2,759,000	1,318,561	2,783,825	Capital Outlay	150,000	150,000	150,000
1,234,591	529,977	3,235,963	4,758,086	6,030,970	Other Financing Uses	665,984	665,984	665,984
\$ 5,503,857	3,157,450	8,528,883	7,633,088	11,358,740	Total Expenditures	\$ 3,215,276	3,215,276	3,215,276
\$ 300	-	-	193	200	Taxes	\$ -	-	-
3,265,905	2,682,950	2,682,950	2,166,094	3,228,977	Public Charges for Services	2,770,700	2,770,700	2,770,700
17,303	-	-	16,367	16,367	Intergov't Charges for Service	-	-	-
2,014,561	15,000	15,000	12,095	20,815	Miscellaneous Revenue	13,000	13,000	13,000
1,234,591	459,500	5,830,933	4,758,086	8,656,398	Other Financing Sources	431,576	431,576	431,576
\$ 6,532,660	3,157,450	8,528,883	6,952,835	11,922,757	Total Revenues	\$ 3,215,276	3,215,276	3,215,276
\$ (1,028,803)	-	-	680,253	(564,017)	TAX LEVY	\$ -	-	-



HEALTH

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:

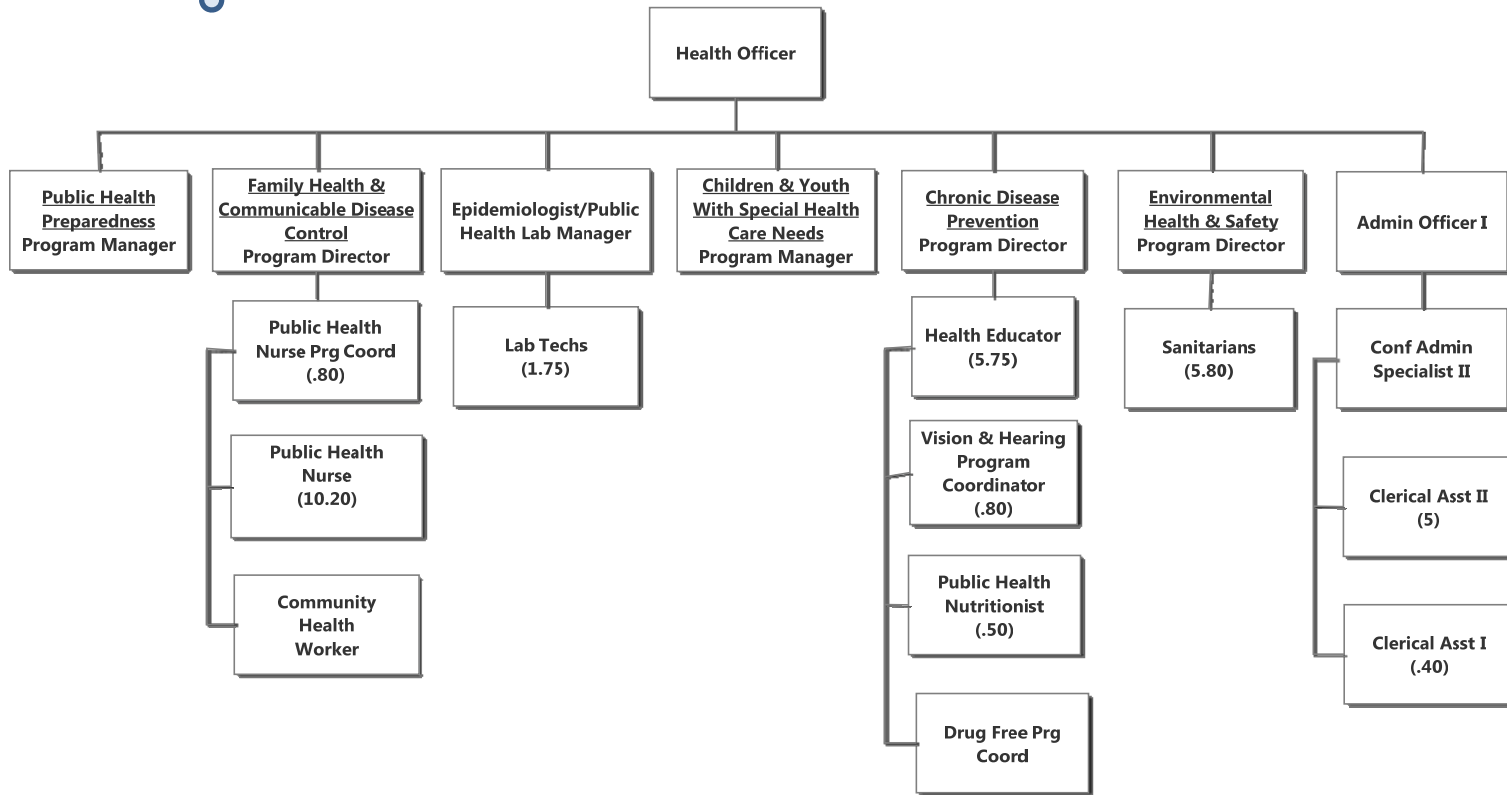
The Environmental Health Program Team identifies, investigates, controls, and/or prevents health hazards in the community. Public health sanitarians seek to promote environmental health through individuals, industry, business, community initiatives, and the enforcement of public health regulations. As 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

HEALTH



Number of Positions (FTE)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Represented (FTE)	35.95	37.70	37.70	38.70	38.70	37.70	35.70	0.00	0.00	5.40
Non-Represented (FTE)	7.00	7.00	7.00	7.00	8.00	8.00	8.00	44.96	44.96	36.60
Total	42.95	44.70	44.70	45.70	46.70	45.70	43.70	44.96	44.96	42.00

HEALTH

Fund: 100 General Fund
 Org1: 315 Health

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 3,137,989	3,315,188	3,440,294	2,195,520	3,445,294	Personal Services	\$ 3,440,265	3,440,265	3,440,265
1,065,383	892,583	1,019,437	578,434	1,006,247	Contractual Services	891,374	891,374	891,374
244,391	-	784,653	163,505	784,653	Supplies and Expense	519,092	519,092	519,092
-	543,167	11,500	1,500	11,500	Grants, Contributions & Other	80,000	80,000	80,000
\$ 4,447,763	4,750,938	5,255,884	2,938,959	5,247,694	Total Expenditures	\$ 4,930,731	4,930,731	4,930,731
\$ 1,022,844	906,198	1,040,826	513,814	1,035,366	Intergov't Grants & Other	\$ 1,065,644	1,065,644	1,065,644
611,824	582,049	581,100	561,372	613,730	Public Charges for Services	595,166	595,166	595,166
1,337	1,000	-	-	-	Intergov't Charges for Serv	-	-	-
138,625	103,003	277,237	188,302	277,237	Miscellaneous Revenue	125,682	125,682	125,682
-	429,411	627,444	-	627,444	Other Financing Sources	275,336	275,336	275,336
\$ 1,774,630	2,021,661	2,526,607	1,263,488	2,553,777	Total Revenues	\$ 2,061,828	2,061,828	2,061,828
\$ 2,673,133	2,729,277	2,729,277	1,675,471	2,693,917	TAX LEVY	\$ 2,868,903	2,868,903	2,868,903

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.

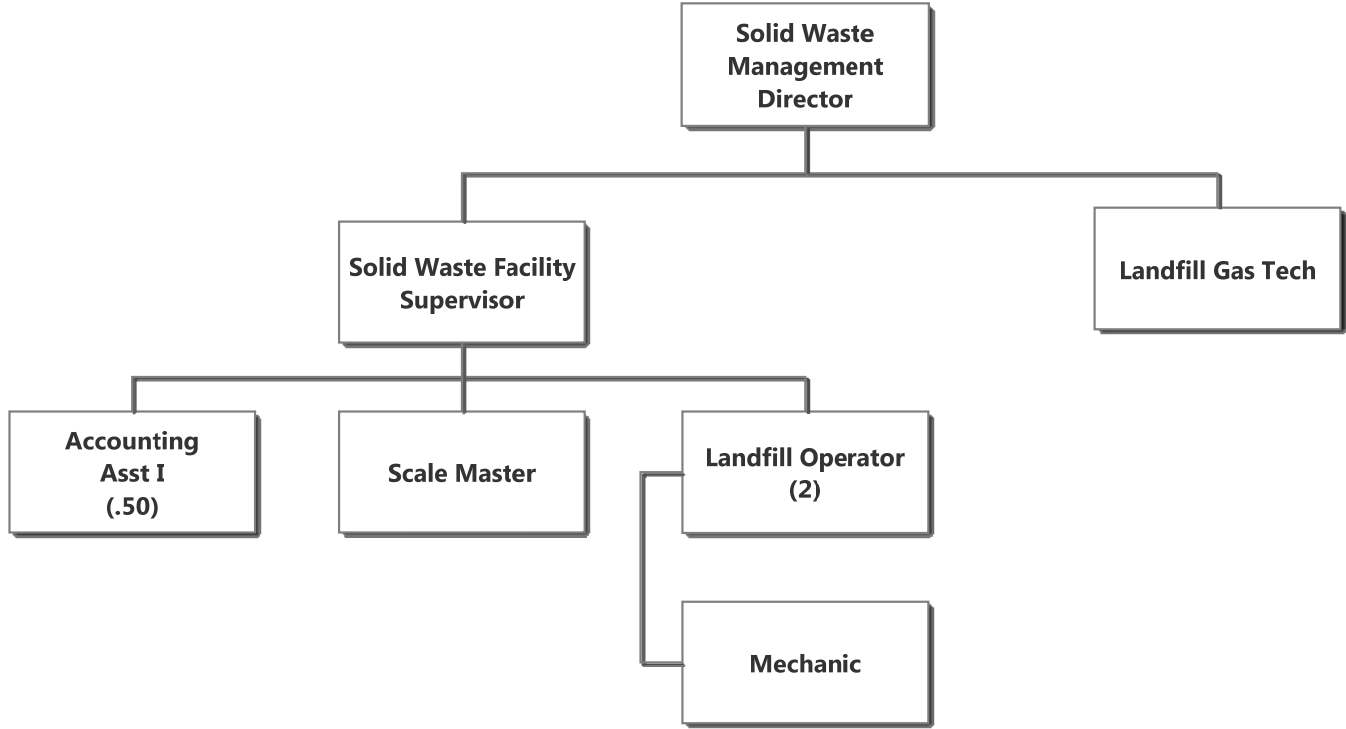
Landfill Long Term Care

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 has been used to develop a new sports complex that will open in late 2014.

SOLID WASTE



Number of Positions (FTE)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Represented (FTE)	2.00	2.00	3.00	2.50	2.50	2.50	2.50	0.00	0.00	2.50
Non-Represented (FTE)	1.0	1.0	1.0	1.0	2.00	2.00	2.00	4.50	4.50	5.00
Total	3.00	3.00	.00	3.50	4.50	4.50	4.50	4.50	4.50	7.50

SOLID WASTE

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

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 378,845	373,008	373,008	263,964	373,008	Personal Services	\$ 596,132	596,132	596,132
2,443,750	2,050,601	2,090,601	1,144,979	1,943,165	Contractual Services	1,421,650	1,421,650	1,421,650
88,589	136,000	136,000	75,519	136,000	Supplies and Expense	370,400	370,400	370,400
55,039	63,385	63,385	12,928	63,385	Building Materials	40,000	40,000	40,000
653,260	34,539	34,539	23,554	34,539	Fixed Charges	48,460	48,460	48,460
-	4,177,050	4,177,050	2,011,624	6,167,240	Capital Outlay	2,100,000	2,100,000	2,100,000
92,280	267,827	267,827	54,200	267,827	Other Financing Uses	374,698	374,698	374,698
\$ 3,711,763	7,102,410	7,142,410	3,586,768	8,985,164	Total Expenditures	\$ 4,951,340	4,951,340	4,951,340
\$ 34,172	20,000	20,000	3,093	20,000	Intergov't Grants & Aid	\$ -	-	-
2,721,948	2,666,250	2,666,250	1,970,227	2,694,860	Public Charges for Services	2,579,726	2,579,726	2,579,726
-	-	-	-	-	Intergovt Charges for Services	5,000	5,000	5,000
91,054	113,910	153,910	43,230	120,910	Miscellaneous Revenue	40,000	40,000	40,000
92,280	4,302,250	4,302,250	161,636	4,409,686	Other Financing Sources	2,326,614	2,326,614	2,326,614
\$ 2,939,454	7,102,410	7,142,410	2,178,186	7,245,456	Total Revenues	\$ 4,951,340	4,951,340	4,951,340
\$ 772,309	-	-	1,408,582	1,739,708	TAX LEVY	\$ -	-	-

SOCIAL SERVICES

Mission Statement

We strengthen individuals and families by coordinating and providing resources that promote safety and maximize independence to build a strong and healthy community.

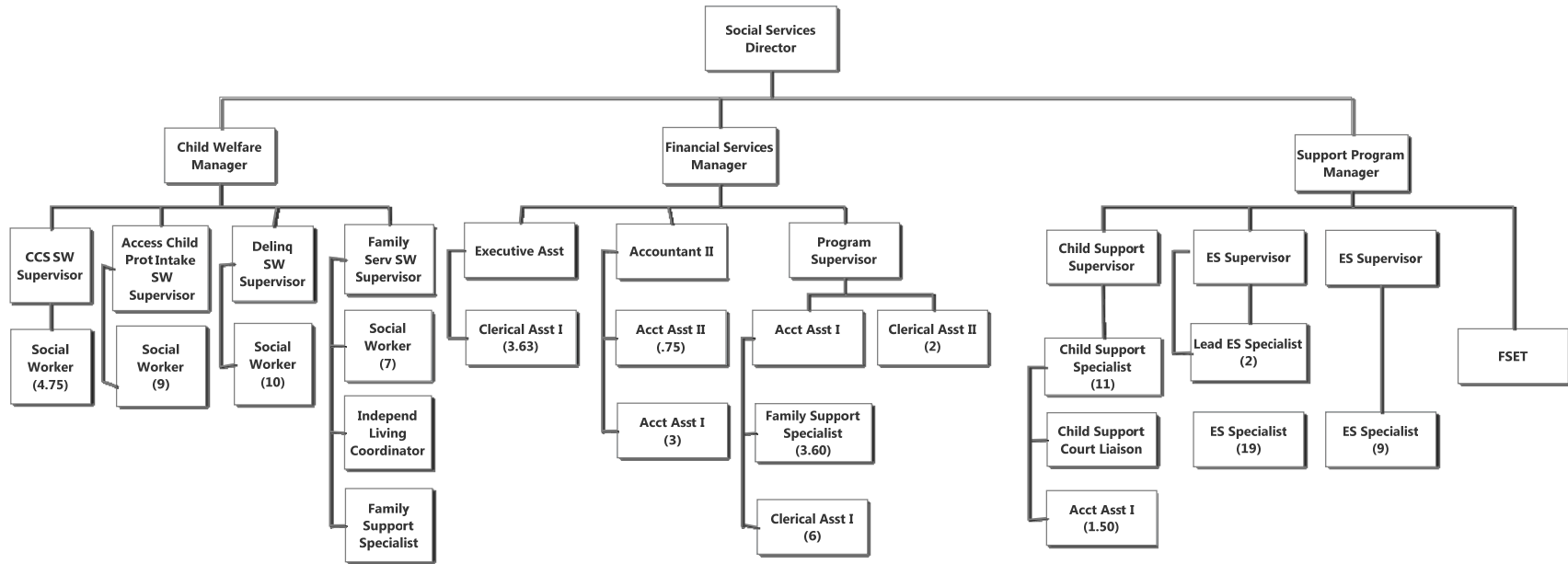
Financial Support

- Implements state and federally funded assistance programs to ensure basic financial needs of individuals and families. Programs include basic medical care coverage, child care, and purchasing assistance for food.
- Provides for the establishment and enforcement of Child Support orders to ensure custodial parents receive payments from non custodial parents for the care of their children.

Social Work Service

- Provides child protective services to assess safety issues related to reports of child maltreatment and ongoing protective and intervention services to remedy safety concerns.
- Coordinates and funds services for children with disabilities to maintain their independence and support their families in providing for their health and safety.
- Provides Juvenile Intake to respond to law enforcement referrals for children under the age of 17 and coordinate dispositional services ordered by the Juvenile Court for their rehabilitation and treatment.

SOCIAL SERVICES



Number of Positions (FTE)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Represented (FTE)	99.13	100.63	101.38	100.98	94.48	95.48	9.48	0.00	0.00	30.75
Non-Represented (FTE)	15.00	14.00	14.00	12.00	14.00	14.00	14.00	106.23	106.23	80.48
Total	114.13	114.63	115.38	112.98	108.48	109.48	107.48	106.23	106.23	111.23

SOCIAL SERVICES

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

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 08/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 6,055,888	6,463,444	6,463,444	4,080,856	6,463,444	Personal Services	\$ 6,903,689	6,903,689	6,903,689
3,125,522	356,251	5,118,251	2,345,912	5,118,251	Contractual Services	3,243,169	3,243,169	3,243,169
253,977	223,482	223,482	132,934	223,482	Supplies and Expense	236,547	236,547	236,547
278,153	294,977	294,977	196,413	294,977	Fixed Charges	288,251	288,251	288,251
6,516,934	7,670,335	7,670,335	3,353,459	7,670,335	Grants Contributions & Other	8,592,939	8,592,939	8,617,939
-	-	-	-	-	Other Financing Uses	-	-	-
\$ 16,230,474	15,008,489	19,770,489	10,109,574	19,770,489	Total Expenditures	\$ 19,264,595	19,264,595	19,289,595
\$ 10,110,752	7,053,143	11,798,510	5,408,592	12,060,601	Intergov't Grants & Aid	\$ 11,205,450	11,205,450	11,205,450
564,450	732,000	732,000	372,067	904,478	Public Charges for Services	735,000	735,000	735,000
46,795	31,367	48,000	18,196	48,000	Miscellaneous Revenue	113,580	113,580	113,580
-	-	-	-	-	Other Financing Sources	-	-	-
\$ 10,721,997	7,816,510	12,578,510	5,798,855	13,013,079	Total Revenues	\$ 12,054,030	12,054,030	12,054,030
\$ 5,508,477	7,191,979	7,191,979	4,310,719	6,757,410	TAX LEVY	\$ 7,210,565	7,210,565	7,235,565

CHILD SUPPORT

Fund: 175 Social Improvement Fund
 Org1: 554 Child Support

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 1,091,744	1,105,443	1,105,443	731,589	1,105,443	Personal Services	\$ 1,171,721	1,171,721	1,171,721
123,394	132,103	132,103	40,239	132,103	Contractual Services	130,623	130,623	130,623
2,419	4,250	4,250	1,600	4,250	Supplies and Expense	4,250	4,250	4,250
-	-	-	-	-	Other Financing Uses	-	-	-
\$ 1,217,557	1,241,796	1,241,796	773,428	1,241,796	Total Expenditures	\$ 1,306,594	1,306,594	1,306,594
\$ 1,305,477	967,343	967,343	557,764	967,373	Intergov't Grants & Aid	\$ 1,054,976	1,054,976	1,054,976
12,209	17,350	17,350	11,021	17,350	Public Charges for Services	19,500	19,500	19,500
1,709	12,608	12,608	895	12,608	Miscellaneous Revenue	57,860	57,860	57,860
-	-	-	-	-	Other Financing Sources	-	-	-
\$ 1,319,395	997,301	997,301	569,680	997,331	Total Revenues	\$ 1,132,336	1,132,336	1,132,336
\$ (101,838)	244,495	244,495	203,748	244,465	TAX LEVY	\$ 174,258	174,258	174,258

AGING & 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.

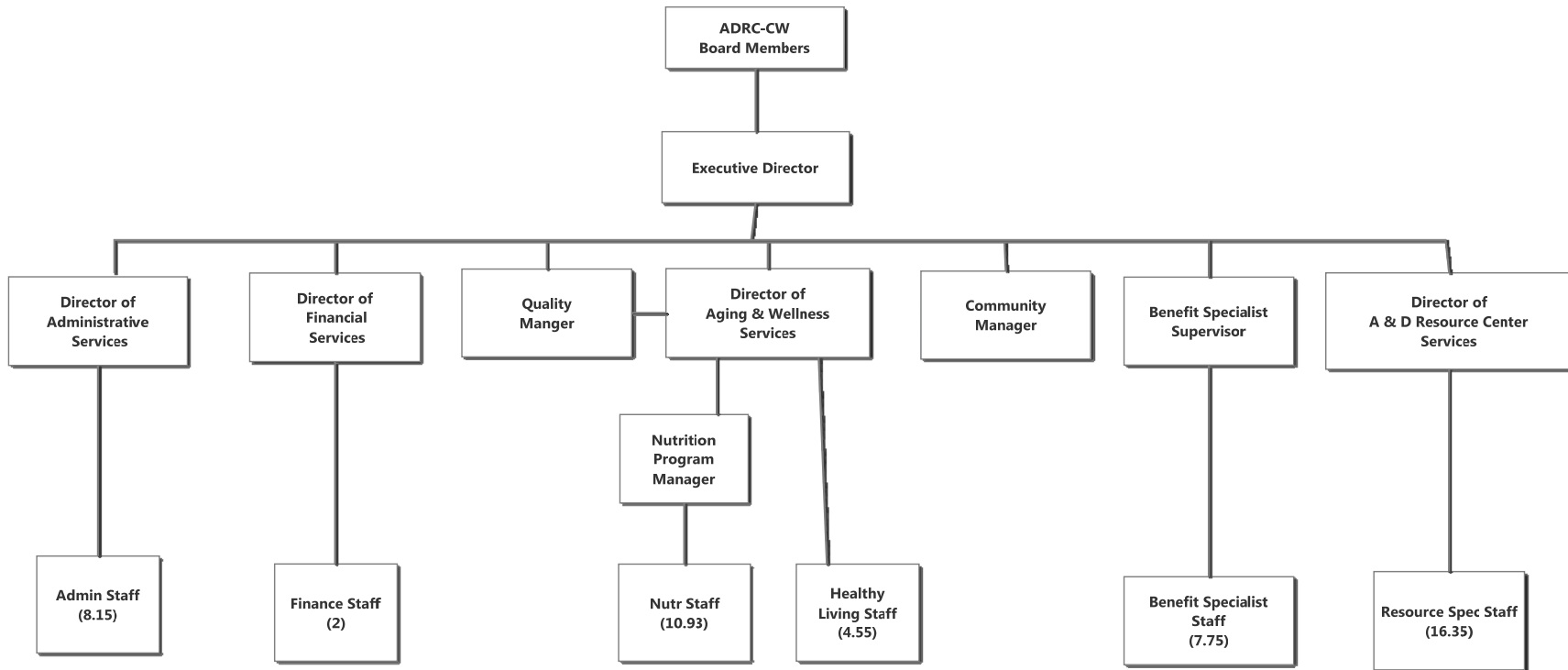
Family Caregivers Support

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.

AGING & DISABILITY RESOURCE CENTER-CW



Number of Positions (FTE)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Represented (FTE)	23.78	22.78	40.06	38.18	40.46	40.46	52.21	0.00	0.00	0.00
Non-Represented (FTE)	8.50	7.50	12.44	12.43	12.33	12.33	11.60	62.78	58.40	58.73
Total	32.28	30.28	52.50	50.61	52.79	52.79	63.81	62.78	58.40	58.73

AGING & DISABILITY RESOURCE CENTER-CW

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

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 4,037,857	3,939,227	3,939,227	2,255,873	3,939,227	Personal Services	\$ 4,122,263	4,122,263	4,122,263
1,508,009	1,438,241	1,440,241	819,443	1,440,241	Contractual Services	1,412,357	1,412,357	1,412,357
445,069	355,035	361,220	174,482	361,220	Supplies and Expense	343,416	343,416	343,416
262,632	250,954	252,554	137,608	252,554	Fixed Charges	259,656	259,656	259,656
100,837	87,868	103,335	31,392	103,335	Grants Contributions Other	80,572	80,572	80,572
32,252	25,000	25,000	-	25,000	Capital Outlay	-	-	-
-	186,422	193,565	-	193,565	Other Financing Uses	193,565	193,565	193,565
\$ 6,386,656	6,282,747	6,315,142	3,418,798	6,315,142	Total Expenditures	\$ 6,411,829	6,411,829	6,411,829
\$ 4,795,405	4,602,184	4,605,784	1,911,052	4,605,784	Intergov't Grants & Aid	\$ 4,762,757	4,762,757	4,762,757
59,628	50,200	50,200	35,211	50,200	Public Charges for Services	54,500	54,500	54,500
924,365	858,118	858,118	-	858,118	Intergov't Charges for Service	858,182	858,182	858,182
601,571	579,340	584,340	317,633	584,340	Miscellaneous Revenue	542,825	542,825	542,825
-	192,905	216,700	-	216,700	Other Financing Sources	193,565	193,565	193,565
\$ 6,380,969	6,282,747	6,315,142	2,263,896	6,315,142	Total Revenues	\$ 6,411,829	6,411,829	6,411,829
\$ 5,687	-	-	1,154,902	-	TAX LEVY	\$ -	-	-

VETERANS SERVICE

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.

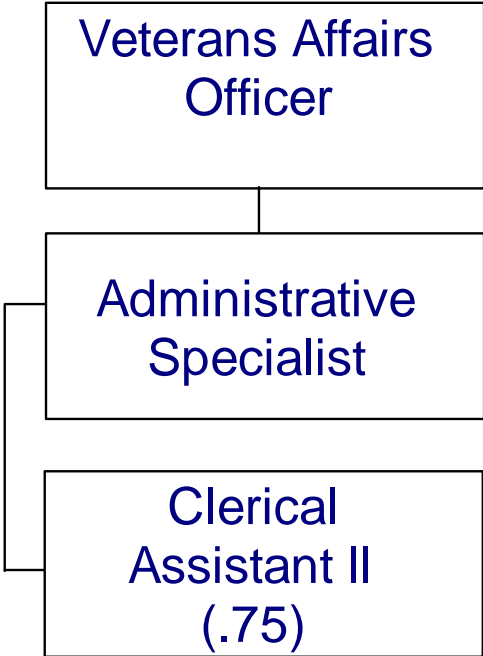
Advise and assist spouses, widows and dependents with applications for VA pensions, education and other pertinent benefits for which they are eligible.

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 SERVICE



Number of Positions (FTE)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Represented (FTE)	2.00	2.00	2.00	2.00	2.00	1.63	1.63	0.00	0.00	1.75
Non-Represented (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.75	2.75	1.00
Total	3.00	3.00	3.00	3.00	3.00	2.63	2.63	2.75	2.75	2.75

VETERANS SERVICE

Fund: 100 General Fund
 Org1: 555 Veterans

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 184,588	184,729	184,729	124,327	184,729	Personal Services	\$ 189,418	189,418	189,418
3,797	4,700	4,700	2,921	4,700	Contractual Services	4,900	4,900	4,900
8,532	13,350	13,350	7,766	13,350	Supplies and Expense	13,850	13,850	13,850
-	200	200	-	200	Fixed Charges	200	200	200
2,759	6,750	24,867	3,083	24,867	Grants Contributins & Other	6,750	6,750	6,750
\$ 199,676	209,729	227,846	138,097	227,846	Total Expenditures	\$ 215,118	215,118	215,118
\$ 13,000	13,000	13,000	13,000	13,000	Intergov't Grants & Aid	\$ 13,000	13,000	13,000
-	-	18,117	-	18,117	Other Financing Sources	-	-	-
\$ 13,000	13,000	31,117	13,000	31,117	Total Revenues	\$ 13,000	13,000	13,000
\$ 186,676	196,729	196,729	125,097	196,729	TAX LEVY	\$ 202,118	202,118	202,118

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.

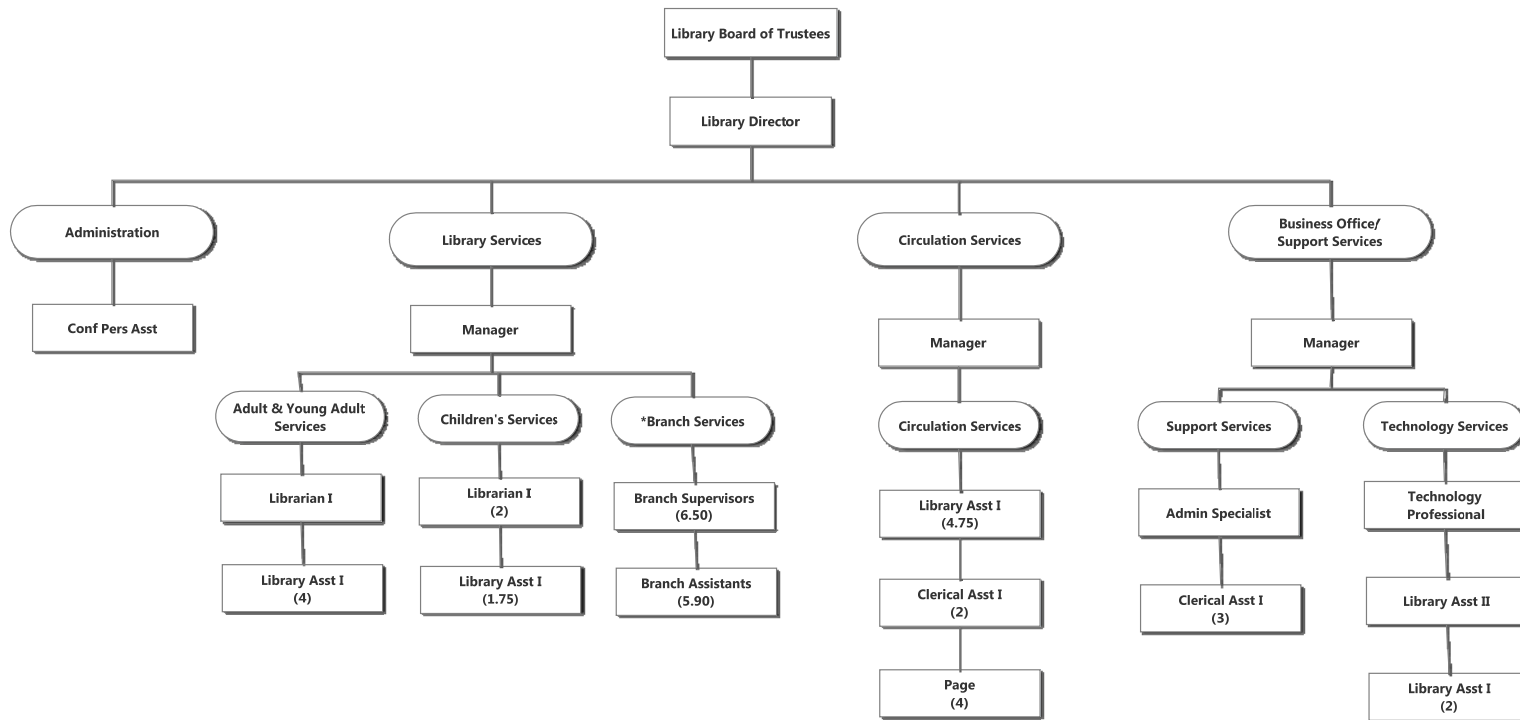
Support Services

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.

LIBRARY



Number of Positions (FTE)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Represented (FTE)	31.63	33.80	33.30	33.30	37.45	36.95	36.95	0.00	0.00	0.00
Non-Represented (FTE)	21.22	20.22	19.75	19.75	15.60	13.50	13.50	45.60	45.60	44.90
WVLS Funded (FTE) - Represented	1.25	1.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	54.0	55.27	53.05	53.05	53.05	50.45	50.45	45.60	45.60	44.90

LIBRARY

Fund: 100 General Fund
 Org1: 665 Library

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 2,444,981	2,630,593	2,630,593	1,654,805	2,630,593	Personal Services	\$ 2,666,434	2,666,434	2,666,434
242,022	233,236	260,486	176,876	260,486	Contractual Services	246,852	246,852	246,852
634,703	627,597	582,085	306,913	582,085	Supplies and Expense	528,981	528,981	528,981
87,375	71,200	71,200	40,880	71,200	Fixed Charges	71,200	71,200	71,200
\$ 3,409,081	3,562,626	3,544,364	2,179,474	3,544,364	Total Expenditures	\$ 3,513,467	3,513,467	3,513,467
\$ 153,176	95,000	95,000	51,610	95,000	Public Charges for Serv	\$ 95,000	95,000	95,000
\$ 64,412	46,116	46,116	93,648	96,366	Miscellaneous Revenue	46,116	46,116	46,116
\$ -	125,000	376,738	-	376,738	Other Financing Sources	40,000	40,000	40,000
\$ 217,588	266,116	517,854	145,258	568,104	Total Revenues	\$ 181,116	181,116	181,116
\$ 3,191,493	3,296,510	3,026,510	2,034,216	2,976,260	TAX LEVY	\$ 3,332,351	3,332,351	3,332,351

PARKS RECREATION & FORESTRY

MISSION STATEMENT

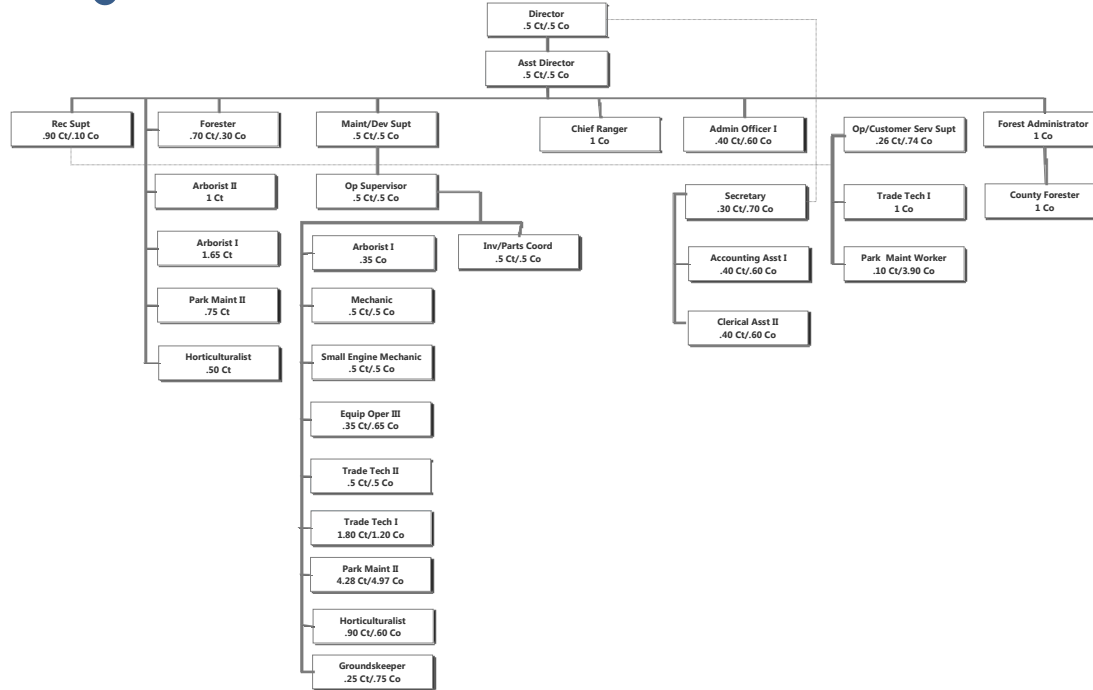
To provide a park and forest recreation system that will meet the needs of our current and future generations, preserve and protect the County's open space, water, historical, cultural, and natural resources; and provide recreation opportunities that are designed to enhance the County's quality of life.

(County Forest Mission Statement: To manage and protect County forest resources on a sustainable basis for ecological, economic, educational, recreational, and research needs of present and future generations)

The Parks, Recreation and Forestry Department accomplishes its mission through three general programs

- 1. Park Program**
The park program promotes nature based outdoor recreation for individuals, families, and groups. It also provides services and facilities for recreational, competitive, educational, entertainment, social, organizational and commercial special events. These activities occur on 19 park properties encompassing 3406 acres of public land. Required support activities include information, reservations, use agreements, customer service, visitor protection, maintenance operations, administration, planning and design, construction, code compliance and acquisition.
- 2. Forestry Program**
The forestry program provides a sustained flow of forest products to the Central Wisconsin forest product industry through multiple use management practices that protect and promote recreation, wildlife, watershed, and soil resources. These activities occur on 9 County forest units containing 29,768 acres. Required support activities include resource inventories, administration, visitor protection, planning, timber sales, reforestation, wildlife management, boundary management, acquisition and compliance with State and Federal requirements and forest certification requirements.
- 3. Recreation Program**
The recreation program promotes physical activity and healthy lifestyles by facilitating the provision of active recreation facilities, management of recreation programs, and collaboration in healthy lifestyle initiatives for the residents of Marathon County and visitors to the area. Active recreation facilities include biking, hiking, cross country ski, snowmobile and all-terrain vehicle trails, baseball and softball diamonds, indoor ice rinks, and a disc golf course. Recreation and healthy lifestyle activities include the Children's Festival, cross country ski lessons, and Healthy Marathon County Coalition programs

PARKS RECREATION & FORESTRY



Number of Positions (FTE)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Represented (FTE)	32.50	31.50	31.50	31.50	31.50	30.00	30.00	0.00	0.00	32.00
Non-Represented (FTE)	14.00	13.00	13.00	13.00	13.00	13.00	13.00	42.00	42.00	11.00
Total	46.50	44.50	44.50	44.50	44.50	43.00	43.00	42.00	42.00	43.00
Allocation										
City FTE	19.79	19.29	19.29	19.29	19.79	19.19	19.19	18.69	18.69	18.94
County FTE	26.71	25.21	25.21	25.21	24.71	23.81	23.81	23.31	23.31	24.06

PARKS RECREATION & FORESTRY

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

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 1,838,024	1,894,201	1,894,201	1,382,039	1,894,201	Personal Services	\$ 2,069,105	2,069,105	2,069,105
275,748	353,454	359,225	178,765	359,225	Contractual Services	360,158	360,158	360,158
248,708	314,712	314,712	179,389	314,712	Supplies and Expense	325,036	325,036	325,036
136,026	144,516	144,516	38,362	144,516	Building Materials	142,170	142,170	142,170
38,238	137,220	137,220	36,686	137,220	Fixed Charges	138,614	138,614	138,614
205,892	211,443	216,812	6,760	216,812	Capital Outlay	301,986	301,986	301,986
\$ 2,742,636	3,055,546	3,066,686	1,822,001	3,066,686	Total Expenditures	\$ 3,337,069	3,337,069	3,337,069
\$ 1,008,497	1,039,287	1,039,287	507,664	1,039,379	Public Charges for Serv	\$ 1,044,854	1,044,854	1,044,854
144,174	112,000	112,000	122,134	112,000	Intergov't Charges for Serv	112,000	112,000	112,000
36,065	69,200	69,200	16,956	72,610	Miscellaneous Revenue	68,000	68,000	68,000
-	153,781	164,921	-	164,921	Other Financing Sources	188,895	188,895	188,895
\$ 1,188,736	1,374,268	1,385,408	646,754	1,388,910	Total Revenues	\$ 1,413,749	1,413,749	1,413,749
\$ 1,553,900	1,681,278	1,681,278	1,175,247	1,677,776	TAX LEVY	\$ 1,923,320	1,923,320	1,923,320

SNOWMOBILE/ATV/CROSS COUNTY SKI TRAIL

Fund: 100 General Fund
 Org1: 692 Snowmobile/ATV/Cross County Ski Trail

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 58,115	51,498	51,908	32,218	51,908	Personal Services	\$ 53,481	53,481	53,481
239,102	628,985	655,806	171,892	655,806	Contractual Services	906,649	906,649	906,649
384	115	115	197	115	Supplies and Expense	115	115	115
230	-	-	147	-	Building Materials	-	-	-
263	238	238	238	238	Fixed Charges	236	236	236
\$ 298,094	680,836	708,067	204,692	708,067	Total Expenditures	\$ 960,481	960,481	960,481
\$ 425,440	619,654	620,064	142,363	620,064	Intergov't Grants & Aid	\$ 867,175	867,175	867,175
(506)	1,300	1,300	172	1,491	Miscellaneous Revenue	-	-	-
-	39,026	65,847	-	65,847	Other Financing Sources	67,769	67,769	67,769
\$ 424,934	659,980	687,211	142,535	687,402	Total Revenues	\$ 934,944	934,944	934,944
\$ (126,840)	20,856	20,856	62,157	20,665	TAX LEVY	\$ 25,537	25,537	25,537

UNIVERSITY OF WISCONSIN-EXTENSION

MISSION STATEMENT: *To extend the knowledge and resources of the University of Wisconsin to Marathon County residents, where they live and work.*

The mission of Marathon County UW-Extension is “To extend the knowledge and resources of the University of Wisconsin to Marathon County residents, where they live and work.” Local faculty and campus-based specialists deliver educational programs in this community. Our vision, is to be “Marathon County’s educational network for engaging people and their communities in positive change.” Overall, department work can be categorized into five major areas:

#1 - Natural Resources

Our work in Natural Resources provides training and related educational resources to community-identified priorities to manage and protect natural resources. Current focus is on water quality, specifically nutrient management for agricultural, and stormwater management.

#2 - Economic Development

Our work in Economic Development provides educational content to local businesses, organizations and individuals on profitable and sustainable agriculture systems, financial stability, workforce development, and sustainable community development.

#3 - Providing Support to Vulnerable Populations

Direct education is provided to underserved and marginalized individuals and families. Through the Wisconsin Nutrition Education Program, Family Living programming, and 4-H Summer Clubs, people become more informed about health issues, nutrition, finances, and life skills.

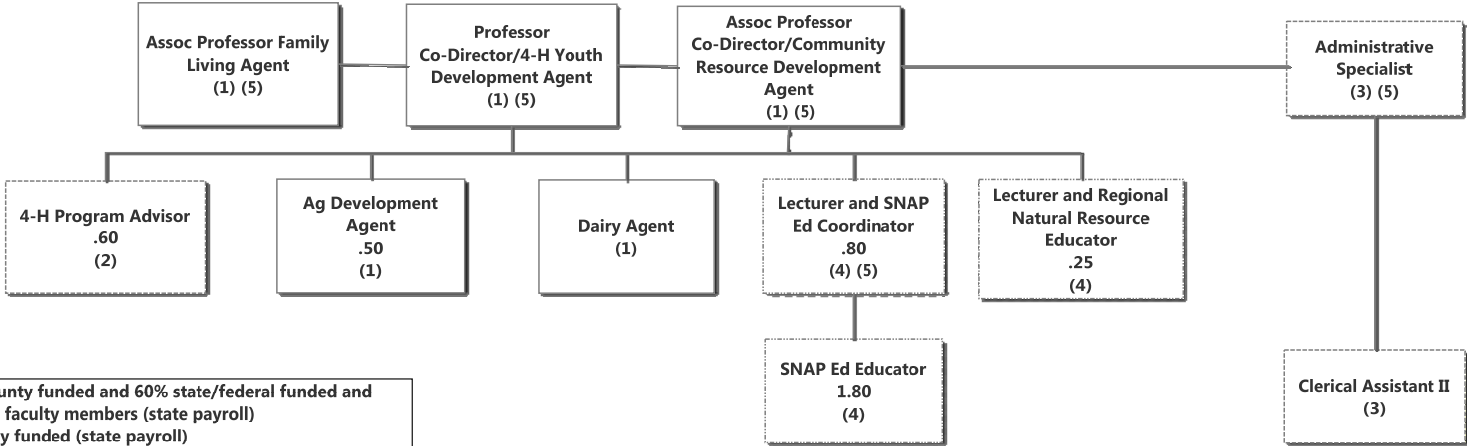
#4 - Leadership and Organizational Development

Marathon County nonprofits and local government have access to education and experiences which develop leaders, teams, and organizations. People learn and apply strategic planning, outcome measurement, team learning, conflict management, and meeting management. Our work frequently provides opportunity for “learning by doing”.

#5 - Ongoing Lifelong Learning

Residents of Marathon County have access to educational and university resources apart from formal classes in pursuit of a formal certificate or degree. Examples of our work in lifelong learning include; family development, youth development, and home horticulture.

UNIVERSITY OF WISCONSIN-EXTENSION



- 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 or Dept Head responsibilities

Positions funded in part by County
 Positions funded entirely by County
 Positions not funded by County

Number of Positions (FTE)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Represented (FTE)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00	2.00
Non-Represented (FTE)	.50	.50	.50	0.00	0.00	0.00	0.00	2.00	2.00	0.00
Total	2.50	2.50	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00
State Employee #	8.45	7.80	7.75	7.95	7.95	8.35	8.75	8.75	8.75	7.95

UNIVERSITY OF WISCONSIN-EXTENSION

Fund: 100 General Fund
 Org1: 730 University Extension Program

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 131,066	146,834	146,834	100,956	146,834	Personal Services	\$ 151,998	151,998	151,998
149,651	224,770	237,547	94,049	237,547	Contractual Services	224,770	224,770	224,770
43,553	41,047	63,938	25,875	63,938	Supplies and Expense	41,047	41,047	41,047
\$ 324,270	412,651	448,319	220,880	448,319	Total Expenditures	\$ 417,815	417,815	417,815
\$ 10,773	9,962	9,962	-	9,962	Intergov't Grants & Aid	\$ 9,962	9,962	9,962
32,283	39,772	39,772	28,411	41,172	Public Charges for Services	39,772	39,772	39,772
217	-	-	2,644	1,575	Miscellaneous Revenue	-	-	-
-	18,600	54,268	-	54,268	Other Financing Sources	18,600	18,600	18,600
\$ 43,273	68,334	104,002	31,055	106,977	Total Revenues	\$ 68,334	68,334	68,334
\$ 280,997	344,317	344,317	189,825	341,342	TAX LEVY	\$ 349,481	349,481	349,481

SPECIAL EDUCATION

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

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

Administration & Supervision

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

- Coordinates the development and submission of all required state and federal special education reports.
- Provides for the development and implementation of appropriate special education procedures and practice in the local districts.
- Provides training on discipline and replacement behaviors.
- 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, Summer Law Institute and the Summer Academy. 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.
- Individualized 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.

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 general 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 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 scenarios designed to meet the unique needs of students with significant behavioral, emotional and social 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.

Deaf/Hard of Hearing

The role of the Deaf and Hard of Hearing Teacher (DHH) varies from working directly with the students to consultation with their teachers. This work includes support in social and academic aspects.

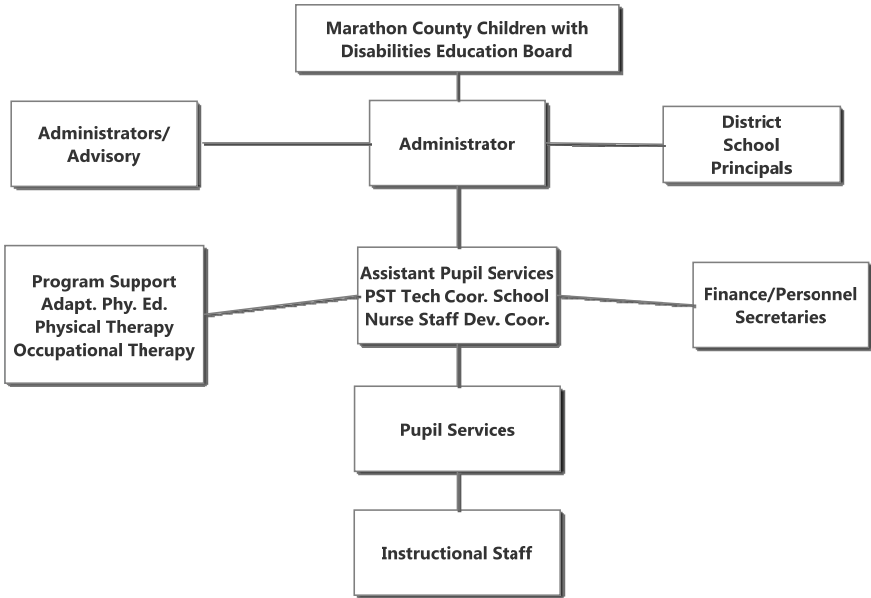
Audiology Services

Students enrolled in the Marathon County Area schools have access to an educational audiologist. An audiologist is a health-care professional specializing in identifying, diagnosing, treating and monitoring disorders of the auditory and vestibular system portions of the ear. Audiologists are trained to diagnose, manage and/or treat hearing or balance problems. They can assist families in working with children with a hearing loss and offer suggestions regarding amplifications systems, classroom modification and adaptations.

Vision/Orientation/Mobility

The Teacher of the Blind and Visually Impaired (TVI) and the Certified Orientation and Mobility Specialist (COMS) work directly with and indirectly for students from three to 21 years of age who meet statewide medical and functional criteria. The TVI/COMS also work with families, school and other professionals, as well as the paraprofessional staff that may work with a blind/visually-impaired student.

SPECIAL EDUCATION



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

Number of Positions (FTE)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Represented (FTE)	42.00	42.00	41.00	40.00	38.50	38.50	39.50	36.00	36.50	37.50
Non-Represented (FTE)	47.00	47.00	43.00	43.00	41.00	40.50	41.50	39.00	39.50	39.00
Total	89.00	89.00	84.00	83.00	79.50	79.00	81.00	75.00	76.00	76.50

SPECIAL EDUCATION

Actual 2011/2012 Prior	July 2012 /June 2013 Adopted Budget	July 2012 /June 2013 Modified Budget	Actual 6/30/2013	Actual July 2012 /June 2013	Category	July 2013 /June 2014 Requested Budget	July 2013 /June 2014 Recommended Budget	July 2013 /June 2014 Adopted Budget
\$ 2,788,432	3,132,755	3,187,609	2,797,126	3,187,609	Personal Services	\$ 3,143,335	3,143,335	3,143,335
1,208,177	1,340,550	1,356,166	1,256,896	1,356,166	Contractual Services	1,434,522	1,434,522	1,434,522
272,322	359,021	364,113	308,920	364,113	Supplies and Expense	337,250	337,250	337,250
\$ 4,268,931	4,832,326	4,907,888	4,362,942	4,907,888	Total Expenditures	\$ 4,915,107	4,915,107	4,915,107
\$ 2,949,378	3,766,383	3,741,388	3,180,817	3,741,388	Intergov't Grants & Aid	\$ 3,877,407	3,877,407	3,877,407
1,046,987	838,011	952,000	1,045,777	952,000	Intergov't Charges for Service	850,000	850,000	850,000
276,887	227,932	214,500	248,514	214,500	Miscellaneous Revenue	187,700	187,700	187,700
\$ 4,273,252	4,832,326	4,907,888	4,475,108	4,907,888	Total Revenues	\$ 4,915,107	4,915,107	4,915,107
\$ (4,321)	-	-	(112,166)	-	TAX LEVY	\$ -	-	-

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

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 52,853	50,729	50,729	-	50,729	Personal Services	\$ 51,825	51,825	51,825
23,787	76,233	66,999	10,211	66,999	Contractual Services	71,014	71,014	71,014
933	3,224	3,224	941	3,224	Supplies and Expense	3,223	3,223	3,223
-	5,000	5,000	-	5,000	Building Materials	5,000	5,000	5,000
598	3,898	3,898	-	3,898	Fixed Charges	3,898	3,898	3,898
-	252,076	251,917	-	251,917	Capital Outlay	285,324	285,324	285,324
\$ 78,171	391,160	381,767	11,152	381,767	Total Expenditures	\$ 420,284	420,284	420,284
\$ 68,896	59,552	59,552	55,179	59,552	Intergov't Grants & Aid	\$ 60,633	60,633	60,633
15,000	15,000	15,000	-	15,000	Public Charges for Serv	15,000	15,000	15,000
4,225	5,250	4,850	1,938	4,875	Miscellaneous Revenue	5,040	5,040	5,040
14,650	307,001	298,008	14,691	298,008	Other Financing Sources	335,254	335,254	335,254
\$ 102,771	386,803	377,410	71,808	377,435	Total Revenues	\$ 415,927	415,927	415,927
\$ (24,600)	4,357	4,357	(60,656)	4,332	TAX LEVY	\$ 4,357	4,357	4,357

LAND CONSERVATION GRANTS

Fund: 100 General Fund
 Org1: 780 Land Conservation Grants

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 147,495	231,504	270,009	169,063	270,009	Personal Services	\$ 240,585	240,585	240,585
203,351	213,185	528,227	86,437	528,227	Contractual Services	469,853	469,853	469,853
12,620	22,315	62,575	12,640	62,575	Supplies and Expense	27,815	27,815	27,815
715,781	453,500	443,260	175,335	443,260	Grants Contributions & Other	551,328	551,328	551,328
\$ 1,079,247	920,504	1,304,071	443,475	1,304,071	Total Expenditures	\$ 1,289,581	1,289,581	1,289,581
\$ 965,992	899,504	1,142,861	403,093	1,208,828	Intergov't Grants & Other	\$ 1,265,581	1,265,581	1,265,581
5,589	3,500	3,500	7,219	7,220	Public Charges for Serv	7,000	7,000	7,000
15,000	15,000	26,200	15,000	26,200	Intergov't Charges for Serv	15,000	15,000	15,000
3,065	2,500	2,500	2,010	2,500	Miscellaneous Revenue	2,000	2,000	2,000
-	-	129,010	-	129,010	Other Financing Sources	-	-	-
\$ 989,646	920,504	1,304,071	427,322	1,373,758	Total Revenues	\$ 1,289,581	1,289,581	1,289,581
\$ 89,601	-	-	16,153	(69,687)	TAX LEVY	\$ -	-	-

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

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

Equalized value of real and personal property levied in 2012 (A)		<u>\$ 9,393,543,300</u>
Debt limit, 5% of equalized value (Wisconsin statutory limitation)		<u>\$ 469,677,165</u>
Amount of debt applicable to debt limitation:		
General obligation promissory notes (B)	\$ 15,645,000	
Less: Amount available for debt service (C)	<u>1,465,598</u>	
Total amount of debt applicable to debt margin		<u>\$ 14,179,402</u>
Legal debt margin-(debt capacity)		<u>\$ 455,497,763</u>
Percent of debt capacity used		<u>3.02%</u>
Ratio of net bonded debt to equalized value		<u>15%</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.

(C) Debt Service less amount available for Forest Aid Loan of \$41,262

DEBT REDEMPTION

Fund: 500 Debt Fund
 Org1: 810 Debt Redemption

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 1,720,384	1,783,400	1,783,400	224,879	1,783,400	Debt Service	\$ 1,795,650	1,795,650	1,795,650
\$ 1,720,384	1,783,400	1,783,400	224,879	1,783,400	Total Expenditures	\$ 1,795,650	1,795,650	1,795,650
\$ 64,629	100,000	100,000	12,686	100,000	Public Charges for Serv	\$ 100,000	100,000	100,000
18,024	-	-	7,658	10,000	Miscellaneous Revenue	-	-	-
\$ 82,653	100,000	100,000	20,344	110,000	Total Revenues	\$ 100,000	100,000	100,000
\$ 1,637,731	1,683,400	1,683,400	204,535	1,673,400	TAX LEVY	\$ 1,695,650	1,695,650	1,695,650

MARATHON COUNTY DEBT SERVICE
 REQUIRED PAYMENTS – GENERAL GOVERNMENT
 FOR THE FISCAL PERIODS 2014-2018

GENERAL GOVERNMENT

Year	2009A Prom Note		TOTAL
	Principal	Interest	
2014	\$ 1,355,000	340,650	1,695,650
2015	1,410,000	300,000	1,710,000
2016	1,465,000	229,500	1,694,500
2017	1,530,000	156,250	1,686,250
2018	1,595,000	79,750	1,674,750
TOTAL	\$ 7,355,000	1,106,150	8,461,150

CENTRAL WISCONSIN AIRPORT-DEBT

Fund: 700 Airport Fund
 Org1: 819 Debt Redemption

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 212,807	748,273	813,009	151,563	782,551	Debt Service	\$ 757,650	757,650	757,650
\$ 212,807	748,273	813,009	151,563	782,551	Total Expenditures	\$ 757,650	757,650	757,650
	748,273	813,009	-	782,551	Other Financing Sources	\$ 757,650	757,650	757,650
\$ -	748,273	813,009	-	782,551	Total Revenues	\$ 757,650	757,650	757,650
\$ 212,807	-	-	151,563	-	TAX LEVY	\$ -	-	-

MARATHON COUNTY DEBT SERVICE
 REQUIRED PAYMENTS – COMPONENT UNITS
 FOR THE FISCAL PERIODS 2014-2028

CENTRAL WISCONSIN AIRPORT

Year	2005B Prom Note		2010A Prom Note		2012A GO Bond		TOTAL
	Principal	Interest	Principal	Interest	Principal	Interest	
2014	390,000	78,075	145,000	74,800		69,775	757,650
2015	415,000	60,525	150,000	70,450		69,775	765,750
2016	450,000	41,850	150,000	65,950		69,775	777,575
2017	480,000	21,600	155,000	61,450	300,000	69,775	1,087,825
2018			160,000	56,800	260,000	63,775	540,575
2019			165,000	50,400	260,000	58,575	533,975
2020			165,000	43,800	265,000	53,375	527,175
2021			175,000	37,200	265,000	48,075	525,275
2022			180,000	30,200	200,000	40,125	450,325
2023			185,000	23,000	200,000	34,125	442,125
2024			190,000	15,600	200,000	28,125	433,725
2025			200,000	8,000	200,000	22,125	430,125
2026					200,000	16,125	216,125
2027					200,000	9,875	209,875
2028					100,000	3,375	103,375
TOTAL	<u>1,735,000</u>	<u>202,050</u>	<u>2,020,000</u>	<u>537,650</u>	<u>2,650,000</u>	<u>656,775</u>	<u>7,801,475</u>

CAPITAL PROJECTS

Operating Impact of Capital Projects

The County has incorporated the Capital Improvement Program into the 2014 Budget. The work of the CIP Committee is to evaluate capital needs and rank priorities as part of the budgetary process. The CIP Committee 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 2014 the County will complete a major reconstruction of a portion of County Highway E. The largest portion of the CIP is the Bituminous Surfacing for 2014 at \$6,808,000. At this funding level we are able to meet our bituminous annual plan to blacktop 30 miles of County road on an annual basis. This means that each section of the County Highway system (613 miles) should be resurfaced within 20 years. The cost to rehabilitate bridges includes federally and county funded bridges at \$623,000. The Highway Department has allocated funds to add more right of way for CTH X and 28th Avenue in Wausau.

Maintenance of Building and Facilities

The County will invest over \$1.44 million in facility replacement for buildings or improvements. The projects that are funded by the 2014 CIP will include facilities for the County proper along with the UW Marathon County and North Central Healthcare Center.

Information Technology

The County's investment in technology is a growing area of capital costs. In 2014, the County will invest over \$1.09 million in new data systems and applications. These systems will continue to allow the County to maintain its complex software applications and networks to provide data and access to all County organizations.

Public Safety

The most significant area of operational cost in the future will be in the area of public safety. The County has completed the construction on a communication system that will finally migrate to a digital communication network for all County radio systems. The annual cost of operation for this system is estimated to be \$400,000 a year.

2014 Capital Improvements Projects

Type	Department	Project Request Cost	PROJECT DESCRIPTION	FUNDING SOURCES				TOTAL
				CIP Fund Balance	Tax Levy	HWY Fund Balance	Other	
PROJECTS NOT FUNDED BY CIP								
Imp	HWY	6,808,000	Bituminous Surfacing.		4,808,000	2,000,000		6,808,000
Imp	HWY	1,260,000	Replace and Rehabilitate County Bridges/Culverts.		510,000	750,000		1,260,000
Imp	HWY	113,000	Replace and Rehabilitate Federally Funded County Bridges.		113,000			113,000
Imp	HWY	195,512	County Bridge Aid Construction (Replace/Repair Municipality Bridges/Culverts).		195,512			195,512
Imp	Solid Waste	110,000	Welcome & Trail Rest Area.				110,000	110,000
Imp	Solid Waste*	1,198,000	All New. OK per Administrator. 2 Used CAT 836H Landfill Waste Compactor (\$580,000), Used CAT D8T Dozer (\$275,000), Used CAT 316EL4 Excavator (\$175,000), Used CAT 725 Haul Truck (\$168,000). Total \$1,198,000.				1,198,000	1,198,000
	Sub Total	\$ 9,684,512						
RECURRING PROJECTS								
Equip	CCIT	130,000	PC Upgrade Fund s/b @ \$130,000.	130,000				130,000
Equip	CCIT	101,000	Network/Server Upgrade Fund s/b @ \$101,000.	101,000				101,000
Equip	CCIT	40,000	Video Upgrade Fund s/b @ \$40,000.	40,000				40,000
Equip	CCIT	40,000	Voice Equipment/Phone System Upgrade Fund s/b @ \$40,000.	40,000				40,000
Imp	FCM	70,000	County Facility Parking Lots Fund s/b @ \$50,000. Used \$50,000. Add additional \$20,000 in 2014 per 9/23/13 CIP Minutes.	70,000				70,000
Imp	HWY	300,000	Right-of-Way CTH X (CTH N to STH 52).	300,000				300,000
Imp	HWY	298,000	Right-of-Way 28th Avenue Corridor.	93,641		204,359		298,000
	Sub Total	\$ 979,000						
ROLLING STOCK								
Equip	HWY*	999,000	Quad Axle Patrol Truck Chassis (\$125,000), Salt Spreader V-Box (\$24,000), Asphalt Paver (\$400,000), Patrol Truck (\$145,000), Snow Equipment (\$42,000), Patrol Truck (\$178,000), Snow Equipment (\$42,000), Pickup Truck (\$24,000), Concrete/Asphalt Milling Head (\$19,000). Total \$999,000.	999,000				999,000
Equip	PR&F*	143,500	3/4 Ton w/Service Body (\$17,000), Tractor/Loader (\$51,000), Used Snow Groomer and Attachments (\$57,500), 1 Ton w/Dump Body (\$18,000). Total \$143,500.	143,500				143,500
Equip	Sheriff*	388,000	9 Ford Utility Police Interceptors (\$274,500), Chrysler Town & Country Transport Van (\$30,000), 3 Program Cars - Investigations/Administration (\$58,500), Radio Technician Vehicle (\$25,000). Total \$388,000.	388,000				388,000
	Sub Total	\$ 1,530,500						
CONTINUOUS PROJECTS								
Imp	HWY	4,280,000	CTH E Improvement Project. City of Marshfield Limits.	4,280,000				4,280,000
	Sub Total	\$ 4,280,000						

2014 Capital Improvements Projects

Type	Department	Project Request Cost	PROJECT DESCRIPTION	FUNDING SOURCES				TOTAL
				CIP Fund Balance	Tax Levy	HWY Fund Balance	Other	
			PROJECTS RANKED IN PRIORITY ORDER BY CIP COMMITTEE					
Imp	FCM	70,000	Library Roof Replacement and Exterior Repairs. Original \$155,000 in 2013. Add \$70,000 in 2014 per 9/23/13 CIP Minutes.	70,000				70,000
Imp	FCM*	50,000	Analysis of alternatives for the North Central Health Care (NCHC) Pool per 9/23/13 CIP Minutes.	50,000				50,000
Imp	UWMC*	118,000	Renovation of Lecture Hall 180.	118,000				118,000
Imp	FCM*	85,800	Courthouse East Entrance and Handicap Ramp Remodel.	85,800				85,800
Imp	PR&F*	105,500	Marathon Park Road and Parking Lot Repair.	105,500				105,500
Imp	NCHC*	60,000	Masonry Window Sill Replacement - A-B-C-D and E Units in the Heath Care Center (HCC)	60,000				60,000
Imp	UWMC*	36,000	Building Roof Replacement and Access.	36,000				36,000
Imp	PR&F*	160,000	Park Restroom Replacement Project - System Wide (\$640,000 for 5 Years).	160,000				160,000
Imp	Sheriff*	55,000	Marathon County Jail Video Matrix Switcher.	55,000				55,000
Equip	CCIT*	70,000	Microsoft Software Upgrades and New Licensing Model at Courthouse.	70,000				70,000
Equip	CCIT*	170,000	Special Toughbook PC Replacement at Courthouse.	170,000				170,000
Imp	NCHC*	220,000	Mount View Care Center (MVCC) Window Replacement. **Part of Nursing Home Master Plan.	220,000				220,000
Imp	FCM*	48,500	Damper Replacement at MC Courthouse.	48,500				48,500
Imp	FCM*	174,000	Boiler Replacement at MC Juvenile Facility.	174,000				174,000
Equip	CCIT*	45,700	ESS Voting System Upgrade at County Clerk.	45,700				45,700
Imp	HWY*	300,000	Land Acquisition. Central Marathon County, near STH 51 and STH 29.	300,000				300,000
Imp	NCHC*	109,000	Main Campus Safety & Security.	109,000				109,000
Imp	NCHC*	35,000	Behavioral Health Services (BHS) Door Locks.	35,000				35,000
Equip	CCIT*	82,000	Digital Video Storage at Courthouse.	82,000				82,000
Imp	NCHC*	67,000	Lake View Professional Plaza (LVPP) Roof.	67,000				67,000
Imp	UWMC*	59,000	Heating Plant Repairs.	59,000				59,000
Imp	PR&F*	52,200	Marathon Park Basketball Court Replacement.	52,200				52,200
Imp	PR&F*	39,500	Park Operations Shop Truck Garage Roof Replacement at 900 Pardee St.	39,500				39,500
Equip	CCIT*	48,500	High Speed Firewalls at Courthouse.	48,500				48,500
Imp	NCHC*	68,000	Health Care Center (HCC) Roofing. **Part of Nursing Home Master Plan.	68,000				68,000
Equip	CCIT*	72,000	Pilot Public Safety Mobile Data Network at Courthouse.	72,000				72,000
Imp	NCHC*	175,000	Joint Commission Repairs.	175,000				175,000
Equip	CCIT*	85,000	Install Redundant Fiber Connection at NCHC.	85,000				85,000
Equip	CCIT*	250,000	Replace Social Services Application. \$100,000 to \$250,000.	250,000				250,000
Equip	CCIT*	30,000	Fiber Plant - Build Redundant Internet Service Fiber on WCAN Fiber Ring in Town.	30,000				30,000
Imp	NCHC*	135,000	Sound Proof Outpatient.	135,000				135,000
Imp	NCHC*	216,000	Pharmacy Renovation.	216,000				216,000
	Sub Total	\$ 3,291,700						
2014 Total of all Project Requests		\$ 19,765,712		\$ 9,876,841	\$ 5,626,512	\$ 2,954,359	\$1,308,000	\$ 19,765,712
Equip = Equipment Imp = Improvement *Denotes new request.			**The Finance and Property Committee passed a motion to include the following two projects listed above (MVCC Window Replacement and HCC Roofing) in the 2014 CIP on the condition that these funds are not released until after the County Board makes a decision on the MVCC Master Plan and the County Board decides not to go forward with the MVCC Master Plan.	Total Amount funded from 2014 CIP	Total Amount from Tax Levy	Total Amount from HWY Fund	Total Amt from Other Funding Sources	Total Amount of all Project Requests (Funded & Un-Funded)

ADMINISTRATIVE PROJECTS

Fund: 100 General Fund
 Org1: 925 Improvements

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 08/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 91,628	135,000	167,978	41,622	167,978	Contractual Services	\$ 115,000	115,000	115,000
188,488	88,000	88,000	69,110	88,000	Capital Outlay	108,000	108,000	108,000
\$ 280,116	223,000	255,978	110,732	255,978	Total Expenditures	\$ 223,000	223,000	223,000
\$ 280,116	223,000	255,978	110,732	255,978	TAX LEVY	\$ 223,000	223,000	223,000

CAPITAL IMPROVEMENT PROGRAM

Fund: 600 Capital Improvements Fund
 Org1: 940 Capital Projects

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 08/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ -	-	-	11,857	12,000	Personal Services	\$ -	-	-
4,406,665	4,086,735	7,891,644	1,582,501	7,546,644	Capital Outlay	8,984,200	8,984,200	4,785,200
\$ 4,406,665	4,086,735	7,891,644	1,594,358	7,558,644	Total Expenditures	\$ 8,984,200	8,984,200	4,785,200
\$ 410,766	-	373,000	324,764	331,761	Miscellaneous Revenue	\$ -	-	-
-	4,086,735	7,518,644	5,861,089	7,518,644	Other Financing Sources	8,984,200	8,984,200	4,785,200
\$ 410,766	4,086,735	7,891,644	6,185,853	7,850,405	Total Revenues	\$ 8,984,200	8,984,200	4,785,200
\$ 3,995,899	-	-	(4,591,495)	(291,761)	TAX LEVY	\$ -	-	-

UNIVERSITY CONSTRUCTION

Fund: 600 Capital Improvements Fund
 Org1: 847 University Construction 2009A PN

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 176,000	-				Contractual Services	\$ -	-	-
28,824	-	68,246	39,763	68,246	Capital Outlay	-	-	-
368,465	-	68,246	16,767	68,246	Other Financing Uses	-	-	-
\$ 573,289	-	136,492	56,530	136,492	Total Expenditures	\$ -	-	-
\$ -	-	-	-	-	Intergov't Grants & Aid	\$ -	-	-
113	-	-	18	20	Miscellaneous Revenue	-	-	-
368,465	-	136,492	16,767	136,492	Other Financing Sources	-	-	-
\$ 368,578	-	136,492	16,785	136,512	Total Revenues	\$ -	-	-
\$ 204,711	-	-	39,745	(20)	TAX LEVY	\$ -	-	-

COMMUNICATION PROJECT

Fund: 600 Capital Improvements Fund
 Org1: 918 Communicaton Project

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 8/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ -	-	-	-	-	Contractual Services	\$ -	-	-
1,719,011	200,000	3,380,133	237,463	3,380,133	Capital Outlay	-	-	-
3,520,665	200,000	1,560,003	246,298	1,560,003	Other Financing Uses	-	-	-
\$ 5,239,676	400,000	4,940,136	483,761	4,940,136	Total Expenditures	\$ -	-	-
\$ 12,312	-	-	4,894	5,293	Miscellaneous Revenue	\$ -	-	-
3,520,665	400,000	4,940,136	246,298	4,940,136	Other Financing Sources	-	-	-
\$ 3,532,977	400,000	4,940,136	251,192	4,945,429	Total Revenues	\$ -	-	-
\$ 1,706,699	-	-	232,569	(5,293)	TAX LEVY	\$ -	-	-

OTHER FINANCING SOURCES/USES

2012 Prior	2013 Adopted Budget	2013 Modified Budget	Actual 08/31/2013	2013 Estimate	Category	2014 Requested Budget	2014 Recommended Budget	2014 Adopted Budget
\$ 3,592,674	2,584,241	2,604,241	2,604,241	2,604,241	General Fund	\$ 5,287,067	5,287,067	5,287,067
1,291,258	2,715,848	2,715,848	2,715,848	2,715,848	Social Improvement	1,932,322	1,932,322	1,932,322
1,427,255	1,487,354	1,823,039	1,823,039	1,823,039	Capital Improvements	1,537,195	1,537,195	6,117,195
\$ 6,311,187	6,787,443	7,143,128	7,143,128	7,143,128	Total Expenditures	\$ 8,756,584	8,756,584	13,336,584
\$ 168,657	140,354	140,354	140,354	140,354	General Fund	\$ 394,554	394,554	394,554
4,883,932	5,300,089	5,320,089	5,320,089	5,320,089	Capital Improvements	6,969,389	6,969,389	6,969,389
1,258,598	1,347,000	1,682,685	1,682,685	1,682,685	Highway	1,392,641	1,392,641	5,972,641
\$ 6,311,187	6,787,443	7,143,128	7,143,128	7,143,128	Total Revenues	\$ 8,756,584	8,756,584	13,336,584
\$ -	-	-	-	-	TAX LEVY	\$ -	-	-

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.

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

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

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

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

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.

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.

CCAP: Court's automated system

CIP: Capital Improvement Plan

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.

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

CPZ: Conservation, Planning and Zoning department

CWA: Central Wisconsin Airport

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.

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.

EOP: Emergency Operations Plan

EPCRA: Emergency Planning and Community Right-To-Know- Act

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

FEES, FINES & COSTS: 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.

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.

GASB: Governmental Accounting Standards Board

G. I. S.: Geographic Information Survey

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

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

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.

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

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.

MCHD: Marathon County Health Department

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.

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

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

SIU: Special Investigations Unit, Sheriff Department

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.

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

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

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