

2015 ANNUAL BUDGET

FINANCIAL PLAN and
INFORMATION SUMMARY for
MARATHON COUNTY, WISCONSIN

MARATHON COUNTY, WISCONSIN
INFORMATION SUMMARY for
the MAJOR PLAN and



MARATHON COUNTY
WAUSAU WISCONSIN

2015 ANNUAL BUDGET

Presented by Brad Karger, County Administrator

Presented to

Marathon County Board of Supervisors on November 11, 2014

Prepared in cooperation with

The Finance and Property Committee

and the Finance Department,

Kristi Kordus, Finance Director

2015 Annual Budget

TABLE OF CONTENTS

Description	Page
INTRODUCTION	
Administrator's Budget Message	1
Table of Equalized Value, Tax Levy and Tax Rates - Last Fifteen Fiscal Years	22
Tax Levy & Tax Rate Chart.....	23
Municipalities Tax Rate and Levy Comparison	24
Revenue Budget by Category Chart	26
Revenue Budget History by Category.....	27
Revenue Budget by Category in Class	28
Expense Budget by Activity Chart.....	30
Expense Budget History by Activity	31
Expense Budget by Agency within Activity	32
Five Year Departmental Budget Comparison	34
Five Year Support for Other Agencies Budget Comparison	42
Revenue Estimated by Category	46
2015 Budget Assumptions	47
Non-Financial Goals and Objectives.....	49
Strategic Planning	50
Managing for Results	52
Organization.....	54
Budget and Financial Policies and Highlights	57
Budget and Property Tax Levy Resolution.....	70

2015 Annual Budget

TABLE OF CONTENTS

Description	Page
GENERAL GOVERNMENT	
County Board of Supervisors	73
Clerk of Circuit Court.....	77
Medical Examiner.....	81
County Administration	84
• Contingent Fund	88
• Justice System Alternatives.....	89
County Clerk	90
Employee Resources	94
• Property/Casualty Insurance	98
• Employee Benefit Insurance.....	100
Finance	101
• General County Insurance.....	105
• Support to Other Agencies	106
Treasurer/Property Description	107
Corporation Counsel	111
District Attorney.....	116
Register of Deeds	119
Conservation, Planning & Zoning	122
Facilities and Capital Management	126
PUBLIC SAFETY	
Sheriff Administration	129
• Adult Correctional	133
• Juvenile Detention Facility.....	134
• Shelter Home.....	136
Emergency Management.....	138

2015 Annual Budget

TABLE OF CONTENTS

Description	Page
TRANSPORTATION	
Highway	142
Central Wisconsin Airport.....	146
HEALTH	
Health	150
Solid Waste.....	153
SOCIAL SERVICES	
Social Services	157
• Child Support.....	160
Aging and Disability Resource Center-CW	161
Veterans Service.....	165
LEISURE ACTIVITIES & EDUCATION	
Library	168
Park, Recreation & Forestry	171
• Snowmobile/ATV/Cross Country Ski Trail	174
University of Wisconsin Extension	175
Special Education	178
CONSERVATION & ECONOMIC DEVELOPMENT	
Forestry Grants	182
Land Conservation Grants	185

2015 Annual Budget

TABLE OF CONTENTS

Description	Page
DEBT SERVICE	
Computation of Legal Debt Margin Debt Redemption	186
Debt Redemption – General Government.....	187
Required Payments – General Government	188
Central Wisconsin Airport Debt Redemption.....	189
Required Payments - Component Units.....	190
CAPITAL PROJECTS	
2015 CIP Projects Detail	191
Administrative Projects.....	194
Capital Improvement Program	195
University Construction	196
Communication Project.....	197
OTHER FINANCE SOURCE/USES	
Other Finance Sources/Uses	198
GLOSSARY/INDEX	
Glossary	199
Index	206



TO: The Honorable Marathon County Board of Supervisors
FROM: Brad Karger, County Administrator
DATE: October 7, 2014
SUBJECT: 2015 BUDGET MESSAGE



I present this Financial Plan and 2015 Annual Budget to the County Board, as required by Wisconsin Statute 59.033(5). The actual budget and tax levy for 2015 will be voted upon at the November meeting of the County Board. This document represents my recommendations for the operating budget for the year 2015, including funding for the 2015 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 reduces our tax rate from \$5.17 to \$5.16.

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 PROPERTY TAX RATE IS REDUCED BY A CENT
AND HAS NOT BEEN INCREASED SINCE THE 1995 BUDGET**

The tax rate is going down, but our property tax levy is increased by \$811,575. Let me explain:

“Tax Rate” - - Amount of tax collected from the tax base (usually expressed in mills, or \$.001 of equalized value).

“Tax Levy”- - Equalized value times the tax rate.

So for instance - - \$100,000 (equalized value of property) x .002 (2 mills tax rate) = \$200 tax levy

The tax levy for the County is the total tax levy of all the properties within the County.

This year the equalized value of all the properties in Marathon County is \$9,670,069,100, an increase of \$201,872,500 (2%) over 2013. That increase minus the portion of the increase in tax increment districts, times the new tax rate (\$5.16) generates an \$807,928 increase in property tax dollars which we can incorporate into the 2015 budget. Thus, you can argue that this budget proposal increases taxes if your focus is on the tax levy or you can argue that it decreases taxes if your focus is on the tax rate. Both are true.

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, 2014 and 2015.

<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	.054%
2015	\$136,134	\$5.16	\$702.45	\$12.44	1.8%

2015 IS THE YEAR OF NEW AND EXPANDED POSITIONS

In July the Human Resources Committee prioritized new and expanded position requests. If you use the mid-point of the pay ranges the increased cost of the full list of these requests is \$547,500. This budget includes funding for all but the two lowest ranked requests, two Corrections Officer positions, thus reducing that amount by \$150,548. Still the proposed budget adds \$396,952 of new payroll costs. New positions funded in this budget in priority order of the Human Resources Committee:

1. Corrections Officer, Sheriff’s Department (Electronic Monitoring) \$ 80,555
2. Corrections Officer, Sheriff’s Department (Electronic Monitoring) \$ 80,555

3. Construction Analyst, Facilities and Capital Management	*\$100,248
4. Administrative Specialist, Highway Department	\$ 20,921
5. CPZ Technician, Conservation, Planning & Zoning	\$ 78,936
6. Planning Specialist, Conservation, Planning & Zoning	**\$ 84,269

*Funded with Capital Improvement dollars

**Funded with additional grant funding

Additionally, there were a number of positions that were switched from “casual” to “regular” employment status:

Investigator, District Attorney's Office	\$13,662
Accounting Technician, Sheriff's Department	\$ 4,609
Vehicle Maintenance Assistant, Sheriff's Department	\$ 5,308
Court Security Officers (4), Sheriff's Department	\$16,760
Administrative Assistant, Sheriff's Department	\$ 5,700
Administrative Assistant, Sheriff's Department	\$ 8,045

Two reasons these changes were made:

1. Fundamental fairness. You can't be in a temporary position for more than a year or it's not temporary.
2. To avoid penalties under the Affordable Care Act.

Finally, we expanded the Chief Deputy Medical Examiner from 70% to 100%

Chief Deputy Medical Examiner (30% increase) ***\$22,101

This change is necessary to keep up with the workload.

*** Funded with additional revenues from an increase in the price of cremation permits

EMPLOYEE HEALTH CARE

We received good news from Group Health Trust that our premium for employee health care would not increase in 2015. The premium cost did not increase in 2014 either.

As a little history lesson, in the 2012 budget we changed the medical plan design and all employees began contributing 12.6% toward the cost of their plan, resulting in a \$1,079,536 savings over the prior year.

County cost of employee health care:	2014	\$ 8,023,652 (thru August of 2014)
	2013	\$12,196,622
	2012	\$11,880,100
	2011	\$12,959,636
	2010	\$12,008,428

When you have a 12 million dollar expenditure even a 5% increase in cost is \$600,000. Keeping this cost under control is critical to our future.

ADULT DETENTION FACILITY

The Adult Detention Facility is a challenge that seems to be always with us. You can see on the chart below that our jail census continues to grow:

<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	366	367	348	4297	358.09
2014	343	349	342	352	341	342	347	341	344					344.56 to date

The good news is that there has been great improvement in how our Jail is operated. The Independent Jail Security Panel gave us a roadmap to create a culture of safety for our inmates and Jail staff. Sandra LaDu-Ives, Jail Administrator, and her leadership team have effectively implemented the plan. Great things have and continue to happen and it has been a team effort with everyone who works in the Jail contributing.

The Sheriff and his staff have put great effort in 2014 in utilizing new technology to expand home arrests and you can see their combined efforts have reduced the monthly average census by 14. These jail bed savings are real, but much of the progress has been offset by a recent development in our community, the heroin epidemic. For whatever reason or combination of reasons more young people in our County are abusing heroin and methamphetamine. Sentences for these serious drugs are longer and they are filling space in the jail facilities at the same time a home arrest program is making space available. Maybe this spike in hard drug usage is cyclical and will go down to prior levels. I hope so because each case represents a personal tragedy for the offenders and their family. The reason I use the word "hope" is because I have my doubts about how much government can influence this.

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 people who are considering visiting or relocating here, and are not mandated are at risk if we fail to get the jail population under control.

I believe that renting jail space from Lincoln and Shawano Counties is the best strategy for 2015. Renting is not a long term strategy. Long term we need to increase drug abuse prevention and reduce recidivism.

NO MAJOR SERVICE REDUCTIONS AND A SMALL NUMBER OF SERVICE IMPROVEMENTS

Here are the significant shifts in the 2015 budget:

1. Jail: \$117,000 of new funds has been allocated for electronic monitoring again out of County placement of inmates.
2. Bituminous Resurfacing: In 2015 we will resurface 28.22 miles of County highways at a cost of \$6.3 million dollars. In 2015 there will be no federal funding for bridges which had been as high as \$3,000,000. Thus, that expenditure shifts to the property tax levy. Additionally, we no longer get Bureau of Indian Affairs funding for access roads. In 2014 that was \$500,000. We are using \$2,000,000 of highway project reserves to support bituminous resurfacing.
3. Cat Impoundment: Consistent with board policy the funding set aside for matching grants to municipalities has been reduced by half (from \$60,000 to \$30,000). In 2016 there will be no County funds allocated to cat impoundment.
One note of caution: Our 2015 funds are to match the cost of contracting for cat impoundment services. There is nothing in our current policy about funding cat impoundment done in-house by a municipality.
4. MCDEVCO (Marathon County Development Corporation): In 2015 we need to revisit our relationship with MCDEVCO. I have budgeted an additional \$35,000 to keep MCEDEVCO whole with the loss of income from the Central Wisconsin Economic Development (CWED) loan administration. So there is no immediate problem. The issues are more long term in defining our relationship, communicating clearly some outcome expectations and expecting some regular reporting in relationship to the expectations.

MCDEVCO was created as a public-private partnership. However, in 2015 the private funding supporting MCDEVCO will be less than 5%. If we decide to continue the public-private partnership then there needs to be a campaign to raise more private revenue. We could also go another direction and just have the County contract with the Chamber to provide economic development services. The only option I would not support is bringing economic development in-house. I think it is important that economic development services be administered by an organization with business expertise.

5. Cremation Permits: Cremation permit fees are raised by \$75.00 to \$250.00. This additional \$70,000 supports the expansion of the Chief Deputy Medical Examiner to full time, training for staff and pathology expenses. The workload increase is documented in the number of cases:

2014	459 (8/1/14)	2010	659	2006	503
2013	795	2009	585	2005	510
2012	663	2008	613	2004	456
2011	725	2007	583		

6. Employee Compensation: A 2% pay increase for all employees has been imbedded in the department budgets. To be eligible for the pay increase County employees must demonstrate good quality job performance with an appraisal which will be conducted in the spring. For the vast majority who are performing well the 2% increase will be retroactive to January 4, 2015.

Those same evaluation results will be translated into differential pay increases in 2016. That will be the true beginning of performance-based pay – a long-term goal of County Board. We have established a solid foundation for the transition and while there is still work to do, I am confident that performance-based pay will be successful.

7. Economic Development: I have funded \$40,000 to the Entrepreneurial Boot Camp. Based on County Board action last year I have concluded that the County wants to be a regular funding partner for this program which helps spur business start-ups.

Additionally, \$50,000 has been included in the unallocated economic development account. This fund has been used to fund community projects which support economic activity and commerce.

I didn't put any funding in for the Marshfield Chamber of Commerce and Industry (MACCI). In the past we have always granted them \$10,000 in exchange for including Stratford and Spencer in their marketing materials and including the Marathon County communities in their general economic development activities. In 2015, if the Education and Economic Development Committee wants, they can forward \$10,000 of the unallocated economic development funds to MACCI, along with some expectations about how the funds are to be spent and reporting on the results

8. The Women's Community: I have increased the County's funding of the domestic abuse shelter by \$3,076 to make up for lost state and federal funds.

9. Snow Removal: I have taken the funds for clearing snow at the County parking lots at the Courthouse and Social Services Building out of the Facilities and Capital Management Department budget (\$25,000) doubled it and put it in the Parks Department budget (\$50,000). The Parks Department does the snow removal.

10. Farmland Preservation: The Conservation, Planning and Zoning (CPZ) Specialist position will cost \$78,936 and that is all levy. In January, 2014, the County Board adopted a farmland preservation plan which committed the County to an additional investment in staff costs of \$38,800. The "enhanced level of service" for farmland preservation promises to promote agricultural commerce through Agricultural Enterprise Area expansion and to protect farmland from conversion to other uses. The additional half of the position will be allocated to supporting other programs administered by the Conservation, Planning and Zoning Department.

This position was the lowest funded priority of the Human Resources Committee. It appears that the County Board has already committed to half the position. I have funded a full-time position because I believe that it will result in a better pool of applicants and will increase the likelihood the selected person will stay in the job longer. Additionally, I am convinced that our other programs need the additional support.

11. Pay Range Placements: I have set aside \$50,000 in the contingency account for special one-time adjustments for a few employees placed too low in their pay range. These changes will be recommended by me and subject to Human Resources Committee and County Board approval. Some examples of range adjustment that need to be addressed are:
- Top performers, both doing financial work in the Parks Department and Health Department currently placed at the minimum of their pay range.
 - Experienced Corrections Officers placed by error at the bottom of their pay range being paid less than less experienced people hired after them.

If we don't do something, we are at risk of losing some top performers and the story will be if you want to get a raise, quit your job and get hired back.

12. Aquatic Therapy Pool: \$500,000 of capital improvement dollars has been set aside for the construction of an aquatic therapy pool. There is an evaluation and preliminary design under way that will project the cost of construction, but I have not seen the results yet. Part of the funding for the new pool will be raised privately. Some have suggested that all the funds can be raised privately but I think that is unrealistic. We need to set a target for fund raising and I can see a couple of options. Option #1 the County will match private funds dollar-for-dollar. Option #2 the County will fund the construction of a new pool in the location it currently exists. If pool supporters want to move the pool to another location on the campus, private funds will fund the additional cost incurred as a result of the relocation.
13. Healthy Teens Initiative: Last year there was a budget amendment which allocated \$25,000 to a healthy teens initiative. I have put that same amount of funding in 2015 budget, but instead of adding the funding to the budget of the Department of Social Services I added it to the support for other agencies section of the budget. There will be a request for proposal and a contract with a non-profit agency for the purpose of keeping teens healthy.
14. Information Technology: Levy support for City-County Technology Commission is up 6.9%. As Chair of the IT Commission I pushed for this increase after meeting with middle level managers and their telling me how they loved the service provided, but they desperately need more to improve operational efficiency. Additionally, I was presented with a list of LEAN Projects not fully implemented because of a lack of IT support. The only way we are going to be successful in improving efficiency is to continue to invest in information technology.

The storm cloud I can see on the horizon is the future of our partnership with the City of Wausau. We have budgeted a 6.9% increase, the Health Care Center has budgeted for a similar increase and last word the City of Wausau is asking for a 1% decrease. Nothing immediate, but long term I don't know how the partnership holds together if we are going in such different directions.

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 not many ideas that were not at least partially funded:

1. Corrections Officer Positions: Four new Corrections Officer positions were requested and two are funded in the 2015 budget. The two positions that were funded are to be dedicated to electronic monitoring of inmates on home arrest. The two positions not funded were to help our classifications of inmates. Classification is a critically important task, but we are going to have to fund another way to accomplish it. The Sheriff and I have talked and he agrees that he can make it work with only two of the requested four new positions. The budget for the Adult Correctional Facility is up 23.14% in 2015 without the positions. In 2014 that budget was up 16.33%.

Other than this one item I can't think of any other major area of funding requests that were not at least partially met. My sense is that all the department heads believe that the draft budget is workable. If any of the committees are upset with the allocations to the programs in their area of focus it will be news to me. No budget can ever expect to keep everyone happy. Happiness is not the measure of success. The question is: Is this a financial plan we can live with? If information surfaces that the answer is "no," make the changes necessary until you get to a place where you, as the representative of the public, are comfortable that the immediate needs are adequately met and the County is well positioned for the future. This is my budget message, but it is the County's budget.

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

Overall positions have increased in 2015 by 12.35 FTE.

MARATHON COUNTY: FULL TIME EQUIVALENT EMPLOYEES
(Excludes State employees)

	2011	2012	2013	2014	2015	+ Incr -Decr.	See Note
Clerk of Circuit Court	34.00	34.00	34.00	34.00	34.00		
Conservation Planning Zoning	21.00	21.00	21.00	21.00	23.00	+2.00	(1)
Corporation Counsel	6.50	6.50	6.50	6.50	6.50		
County Administration	4.00	4.00	4.00	4.00	4.00		
County Clerk	5.00	4.50	4.50	4.50	4.00	-.50	(2)
District Attorney	13.90	13.80	13.80	13.80	14.80	+1.00	(3)
Emergency Management	0.00	2.00	2.00	2.00	2.00		
Employee Resources	4.80	4.80	4.80	6.80	6.80		
Facilities & Capital Management	23.50	23.75	23.75	23.70	23.70	0.00	(4)
Finance	7.50	7.50	7.50	6.00	6.00		
Health	43.70	44.96	44.96	42.00	42.20	+.20	(5)
Highway	79.00	78.00	78.00	77.00	78.50	+1.50	(6)
Library	50.45	45.60	45.60	44.90	44.90		
Medical Examiner	1.00	1.50	1.50	1.70	2.00	+.30	(7)
Park Recreation & Forestry	43.00	42.00	42.00	43.00	43.00		
Register of Deeds	7.50	7.50	7.50	7.50	7.50		
Sheriff	179.00	177.00	177.00	180.00	186.85	+6.85	(8)
Social Services	107.48	106.23	106.23	111.23	111.73	+.50	(9)
Solid Waste	4.50	4.50	4.50	7.50	8.00	+.50	(10)
Treasurer	5.00	5.00	5.00	5.00	5.00		
UW Extension	2.00	2.00	2.00	2.00	2.00		
Veterans	2.63	2.75	2.75	2.75	2.75		
Total	645.46	638.89	638.89	646.88	659.23	+12.35	
Central WI Airport	22.10	20.45	20.45	22.00	22.00		
ADRC – CW	63.81	62.78	58.40	58.73	57.71	-1.02	
Special Education	81.00	75.00	76.00	76.50	81.50	+5.00	

NOTE

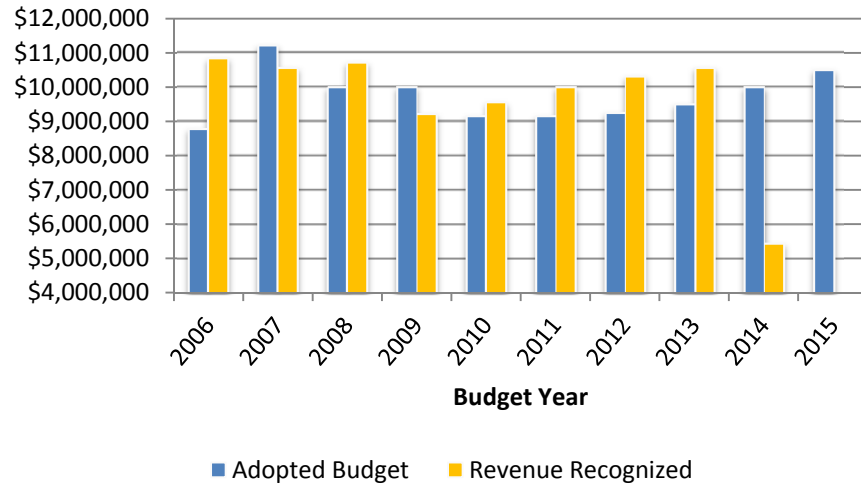
- (1) CPZ – added 1 FTE Planning Specialist, added 1 FTE CPZ Technician
- (2) County Clerk – eliminated .50 courier
- (3) District Attorney – added 1 FTE Law Enforcement and Correction Specialist
- (4) Facilities & Capital Management – reduction .50 FTE custodian transferred to Sheriff, eliminated .50 FTE custodian, added 1.0 FTE Construction Analyst
- (5) Health – increase .20 FTE part-time allocations
- (6) Highway – added 1 State funded highway technician and .50 FTE Admin Specialist
- (7) Medical Examiner– increase .30 FTE Deputy ME
- (8) Sheriff – added 2 FTE Courthouse Security Deputies, Added 2.35 FTE Technicians converted from casual, added 2 FTE Correction Officers, added .50 FTE Custodian transferred from Facilities & Cap Maint.
- (9) Social Services – abolished .50 FTE accounting technician and created 1.00 FTE child support specialist
- (10) Solid Waste – .50 FTE accounting position expanded to full time

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 2015.

Budget Year	Adopted Sales Tax Budget	Actual Sales Tax Collected
2006	8,785,000	10,841,250
2007	11,200,000	10,550,263
2008	9,982,983	10,708,093
2009	10,000,000	9,205,182
2010	9,150,000	9,549,578
2011	9,150,000	9,998,265
2012	9,250,000	10,311,949
2013	9,500,000	10,555,003
2014	10,000,000	5,441,254*
2015	10,500,000	N/A

*Through 8/31/2014 (6 months)



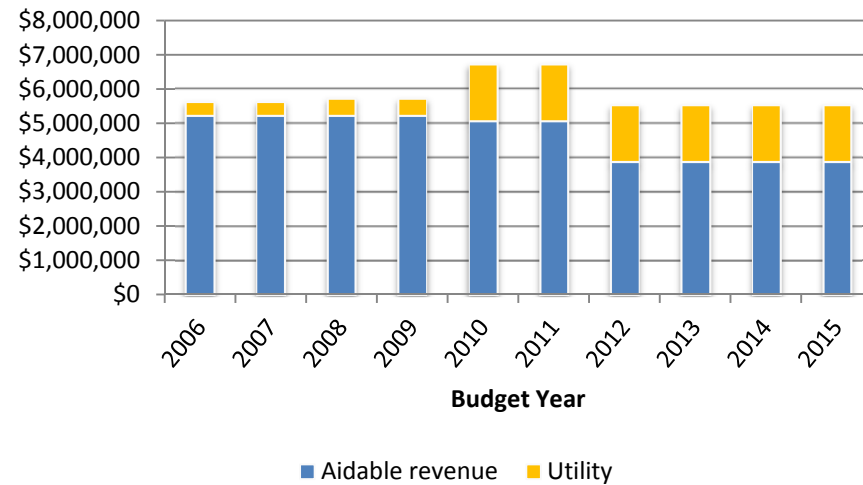
STATE SHARED REVENUE

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
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
2015	3,877,717	1,644,525	5,522,242



FUND BALANCE POLICY

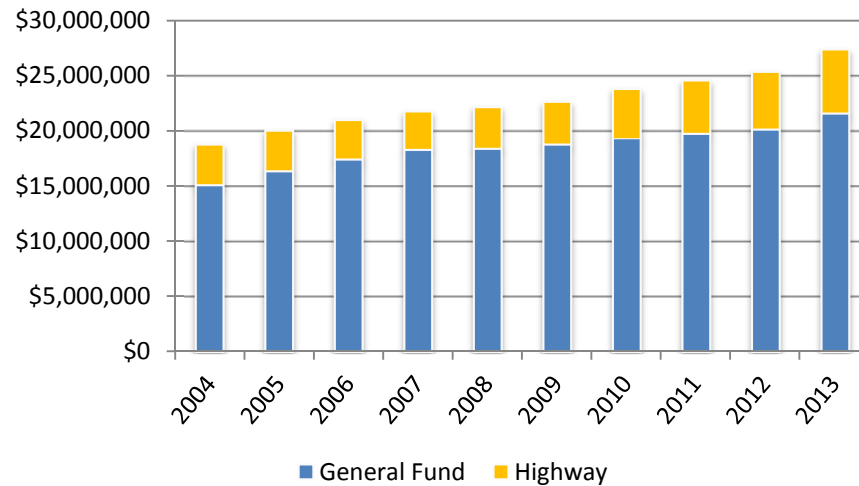
In 1989 the County Board adopted a policy for retaining working capital. This formula sets the minimum requirement for available funds on hand. This dollar value, which approximates 8.5% of the operating budget (10% of the Highway budget), is the basic minimum level of funding set by the county to ensure 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	Highway
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
2013	21,649,074	5,736,931



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

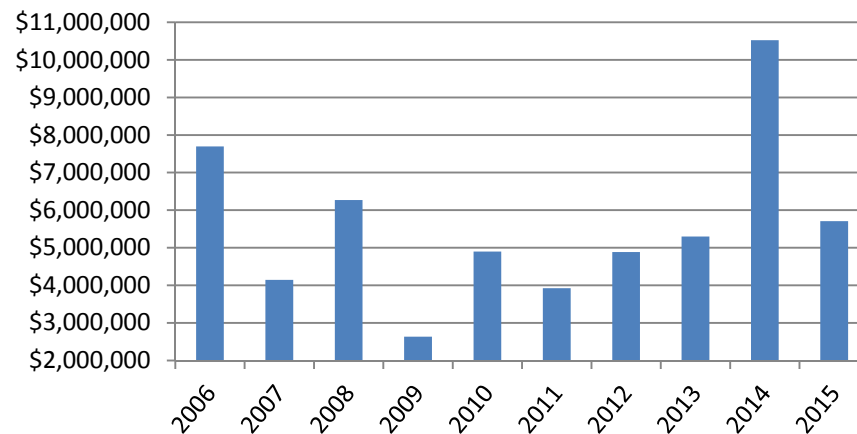
Major sources of funding are:

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 2015 CIP budget, we allocated approximately \$5.7 million in fund balance, much of which came from undesignated fund balance remaining at the end of 2013.

Year	CIP (Fund Balance transfers)
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
2015	5,707,032

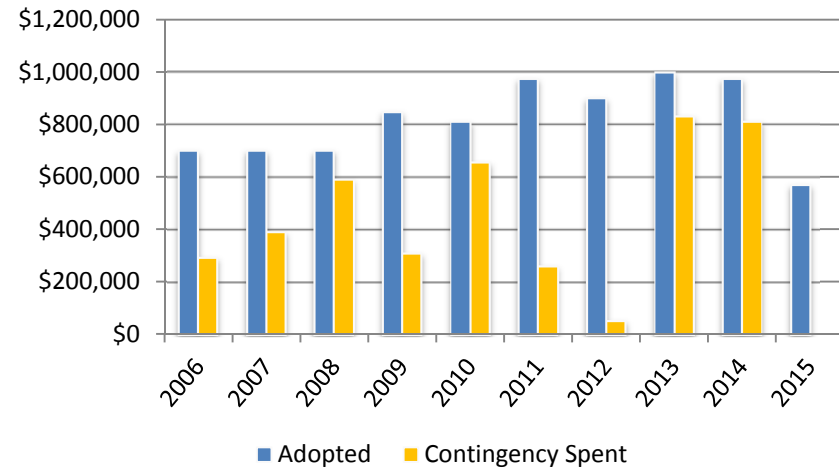


CONTINGENT FUND

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 2015 to be used by the Finance and Property Committee for special funding requests and that the total fund for 2015 is \$572,086 which is lower than the base.

Budget Year	Adopted Contingent Fund	Contingent Fund Spent
2006	700,000	295,985
2007	700,000	393,500
2008	700,000	590,000
2009	850,000	310,000
2010	810,606	657,805
2011	975,000	262,600
2012	899,500	54,902
2013	1,000,000	832,981
2014	975,000	*810,000
2015	572,086	N/A

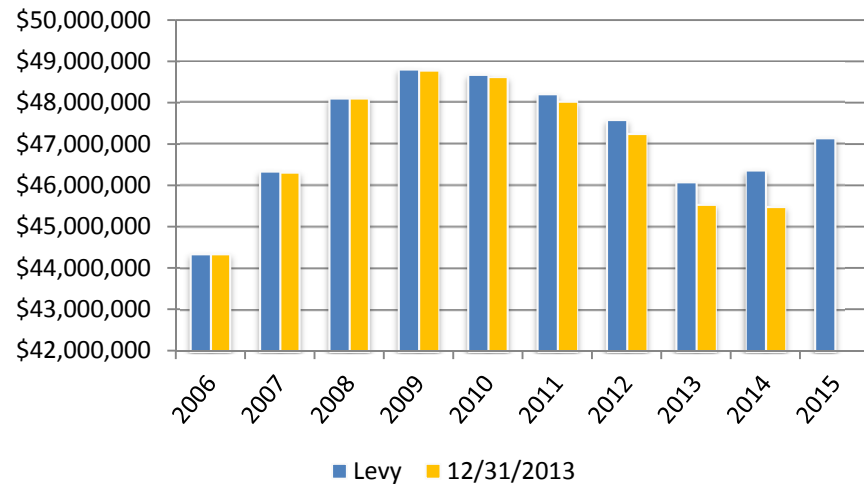
* estimate



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 12/31/2013	% Collected
2006	44,360,284	44,358,536	99.99%
2007	46,326,948	46,323,692	99.99%
2008	48,093,638	48,089,211	99.99%
2009	48,793,927	48,771,560	99.95%
2010	48,653,812	48,599,319	99.89%
2011	48,191,420	48,028,870	99.66%
2012	47,573,011	47,241,270	99.30%
2013	46,090,851	45,545,103	98.82%
2014	46,340,765	45,480,600*	98.14%
2015	47,148,693	N/A	N/A

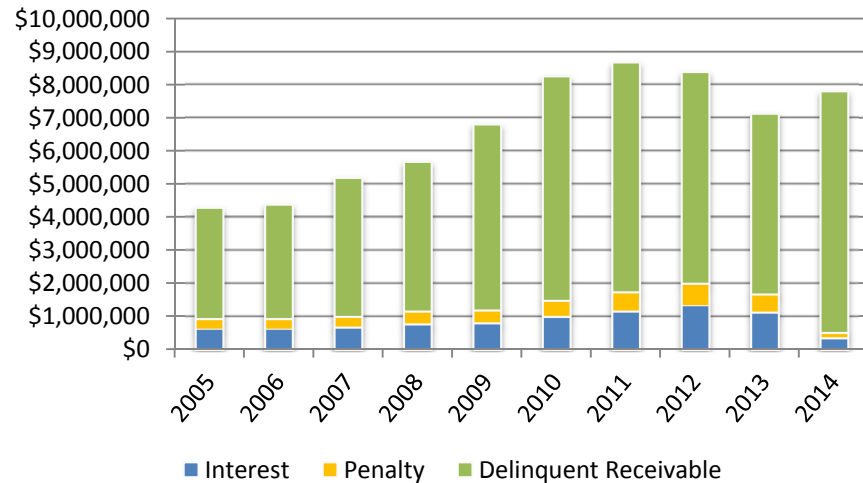


* Through 8/31/2014

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
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	1,122,345	554,684	1,677,029	5,434,895
2014*	348,139	168,951	517,090	7,295,056



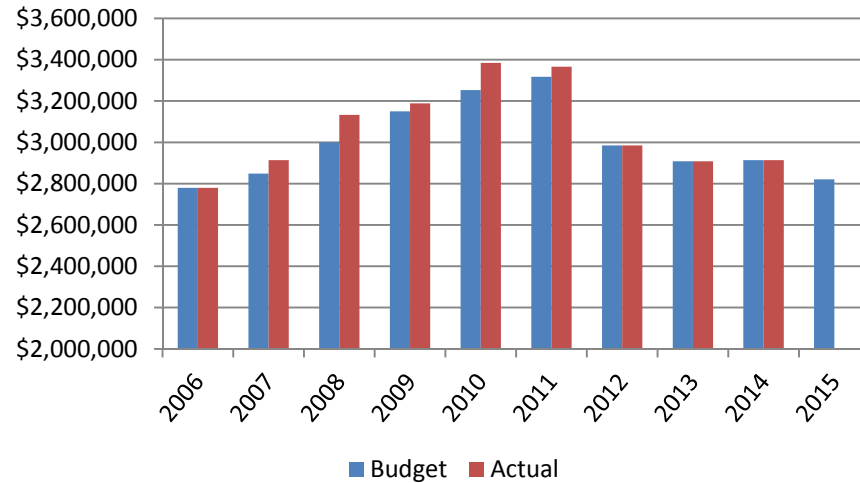
*through 8/31/2014

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
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	2,914,009
2014	2,914,009	2,914,009*
2015	2,820,570	N/A

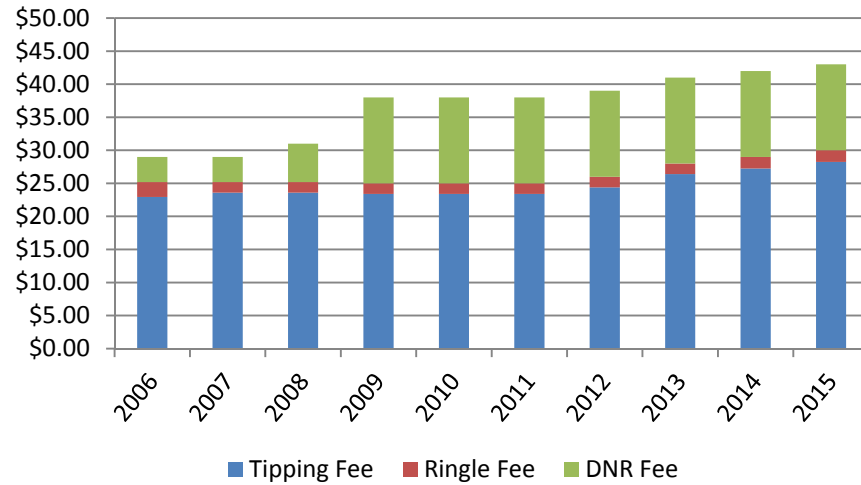
*Estimated



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					County Portion of Fees Collected
Year	Tipping Fee	Ringle Fee	DNR Fee	Total	Total
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	2,605,325
2014	27.24	1.76	13.00	42.00	1,834,788**
2015*	28.24	1.76	13.00	43.00	N/A



* Proposed

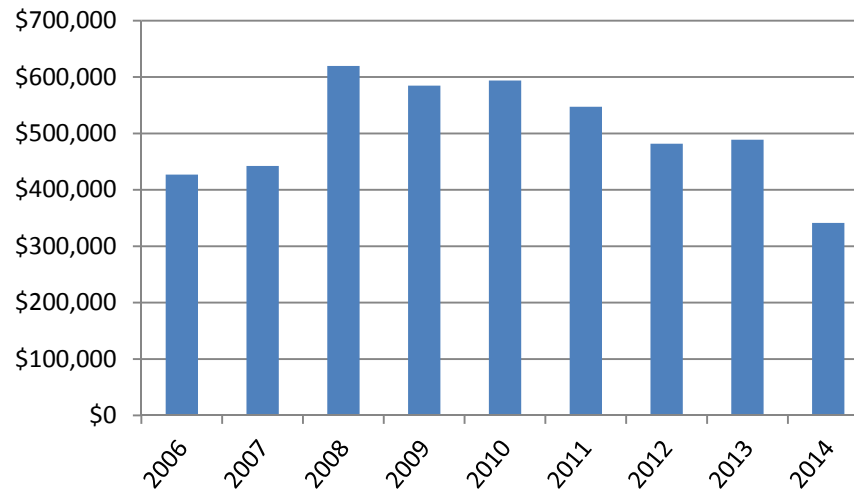
** Through 08/31/2014

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	
2006	427,056
2007	442,291
2008	619,784
2009	584,936
2010	593,790
2011	547,403
2012	481,846
2013	488,954
2014	341,420*

*Through 8/31/2014

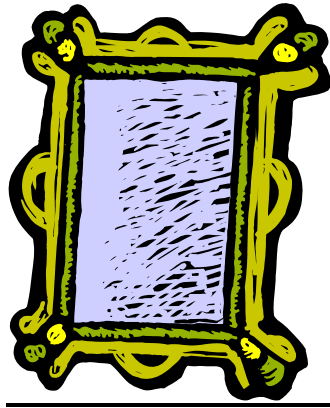


SUMMARY OF KEY ADDITIONS IN THE 2014 BUDGET

There are not a lot of new additions in the 2015 budget. The three most important additions are:

- A list of new and expanded County positions which increase our payroll costs by \$547,500
- \$117,000 in additional funding for offenders to be house in out-of County Jails
- \$88,564 increase in the allocation for City-County Information Technology services





LOOKING INTO THE FUTURE

Here is a list of the most important social and financial issues I see coming down the road:

1. We have to do a better job of controlling our jail population.
2. We have to continue to create strategies to contain employee health care costs.
3. We need to develop a County economic development strategy and plan and organize our efforts in the best way to achieve our goals.
4. We need to get going on the Mount View Nursing Home remodeling before we lose our market share.
5. We need to grow Central Wisconsin Airport because it is critical to commerce.
6. We need to think more about childhood trauma that happens to children before they go to kindergarten. We have learned about the lasting impact of early childhood trauma. Now -- is there anything that County government can do to prevent this from happening or to reduce the negative impact on those who experience it?

**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
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%
2014	2015	9,670,069,100	2.13%	534,379,500	9,135,689,600	1.92%	47,152,340	1.75%	5.1613	-0.17%

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
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
2015	47,152,340	5.1613



**MARATHON COUNTY
COLLECTED 2014-2015
MUNICIPALITIES TAX RATE AND LEVY COMPARISON**

Municipality	2013 Equalized Value	2013 to be Collected in 2014	Tax Rate	2014 Equalized Value	2014 Tax Levy to be Collected in 2015	Tax Rate	Levy Dollar Increase (Decrease)	Levy Percent Increase (Decrease)	Equalized Value Dollar Increase	Equalized Value Percent Increase
TOWN										
Bergen	66,071,300	342,934	5.1904	67,254,700	348,599	5.1833	5,665	1.65%	1,183,400	1.79%
Berlin	70,920,400	368,102	5.1904	68,783,000	356,521	5.1833	(11,581)	-3.15%	(2,137,400)	-3.01%
Bern	33,634,300	174,574	5.1904	33,148,800	171,819	5.1833	(2,755)	-1.58%	(485,500)	-1.44%
Bevent	87,784,700	455,634	5.1904	84,530,300	438,143	5.1833	(17,491)	-3.84%	(3,254,400)	-3.71%
Brighton	40,111,400	208,193	5.1904	41,350,700	214,332	5.1833	6,139	2.95%	1,239,300	3.09%
Cassel	65,016,600	337,460	5.1904	67,814,300	351,500	5.1833	14,040	4.16%	2,797,700	4.30%
Cleveland	108,316,500	562,202	5.1904	114,417,700	593,057	5.1833	30,855	5.49%	6,101,200	5.63%
Day	70,662,500	366,764	5.1904	74,046,200	383,801	5.1833	17,037	4.65%	3,383,700	4.79%
Easton	76,984,400	399,577	5.1904	74,773,700	387,572	5.1833	(12,005)	-3.00%	(2,210,700)	-2.87%
Eau Pleine	55,878,300	290,028	5.1904	58,750,000	304,517	5.1833	14,489	5.00%	2,871,700	5.14%
Elderon	52,198,400	270,928	5.1904	48,813,700	253,014	5.1833	(17,914)	-6.61%	(3,384,700)	-6.48%
Emmet	67,800,500	351,909	5.1904	68,895,000	357,101	5.1833	5,192	1.48%	1,094,500	1.61%
Frankfort	41,266,500	214,188	5.1904	41,790,300	216,610	5.1833	2,422	1.13%	523,800	1.27%
Franzen	41,193,400	213,809	5.1904	39,460,000	204,532	5.1833	(9,277)	-4.34%	(1,733,400)	-4.21%
Green Valley	52,062,700	270,224	5.1904	55,100,700	285,602	5.1833	15,378	5.69%	3,038,000	5.84%
Guenther	32,519,900	168,790	5.1904	30,288,800	156,995	5.1833	(11,795)	-6.99%	(2,231,100)	-6.86%
Halsey	37,185,600	193,007	5.1904	36,965,700	191,603	5.1833	(1,404)	-0.73%	(219,900)	-0.59%
Hamburg	55,441,500	287,761	5.1904	53,824,400	278,986	5.1833	(8,775)	-3.05%	(1,617,100)	-2.92%
Harrison	25,347,700	131,564	5.1904	24,026,900	124,538	5.1833	(7,026)	-5.34%	(1,320,800)	-5.21%
Hewitt	48,627,400	252,394	5.1904	45,783,000	237,305	5.1833	(15,089)	-5.98%	(2,844,400)	-5.85%
Holton	48,744,000	252,999	5.1904	48,373,300	250,732	5.1833	(2,267)	-0.90%	(370,700)	-0.76%
Hull	48,984,600	254,248	5.1904	50,234,000	260,376	5.1833	6,128	2.41%	1,249,400	2.55%
Johnson	46,776,300	242,786	5.1904	47,072,300	243,988	5.1833	1,202	0.50%	296,000	0.63%
Knowlton	212,613,100	1,103,539	5.1904	225,832,400	1,170,549	5.1833	67,010	6.07%	13,219,300	6.22%
Maine	193,159,500	1,002,567	5.1904	191,951,400	994,935	5.1833	(7,632)	-0.76%	(1,208,100)	-0.63%
Marathon	89,157,500	462,760	5.1904	93,534,800	484,816	5.1833	22,056	4.77%	4,377,300	4.91%
McMillan ✓	182,431,900	869,771	4.7676	188,956,600	897,839	4.7516	28,068	3.23%	6,524,700	3.58%
Mosinee	151,445,100	786,055	5.1904	154,598,800	801,327	5.1833	15,272	1.94%	3,153,700	2.08%
Norrie	68,290,500	354,452	5.1904	65,727,300	340,682	5.1833	(13,770)	-3.88%	(2,563,200)	-3.75%
Plover	44,892,900	233,010	5.1904	43,779,500	226,921	5.1833	(6,089)	-2.61%	(1,113,400)	-2.48%
Reid	89,305,900	463,530	5.1904	84,865,100	439,878	5.1833	(23,652)	-5.10%	(4,440,800)	-4.97%

**MARATHON COUNTY
COLLECTED 2014-2015
MUNICIPALITIES TAX RATE AND LEVY COMPARISON**

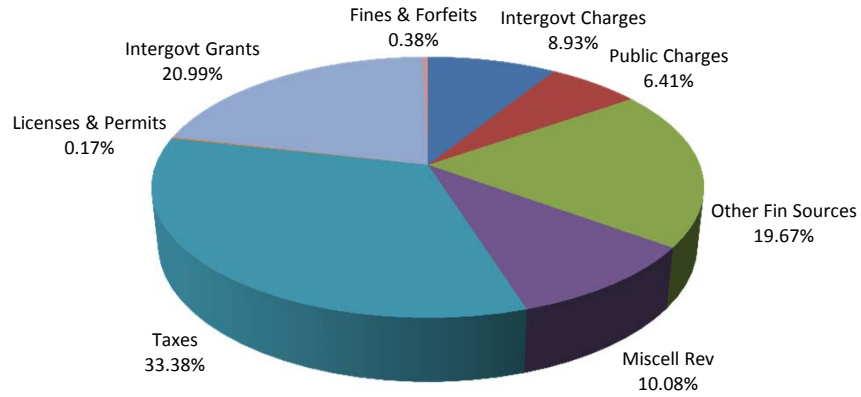
Municipality	2013 Equalized Value	2013 Tax Levy to be Collected in 2014	Tax Rate	2014 Equalized Value	2014 Tax Levy to be Collected in 2015	Tax Rate	Levy Dollar Increase (Decrease)	Levy Percent Increase (Decrease)	Equalized Value Dollar Increase	Equalized Value Percent Increase
Rib Falls	76,100,500	394,989	5.1904	74,718,500	387,286	5.1833	(7,703)	-1.95%	(1,382,000)	-1.82%
Rib Mountain	681,500,900	3,537,234	5.1904	700,031,000	3,628,447	5.1833	91,213	2.58%	18,530,100	2.72%
Rietbrock	47,496,300	246,523	5.1904	47,017,700	243,705	5.1833	(2,818)	-1.14%	(478,600)	-1.01%
Ringle	133,517,300	693,003	5.1904	132,990,400	689,325	5.1833	(3,678)	-0.53%	(526,900)	-0.39%
Spencer	106,294,800	551,708	5.1904	111,689,500	578,916	5.1833	27,208	4.93%	5,394,700	5.08%
Stettin	237,445,400	1,232,427	5.1904	235,201,400	1,219,111	5.1833	(13,316)	-1.08%	(2,244,000)	-0.95%
Texas	111,352,100	577,957	5.1904	109,439,400	567,253	5.1833	(10,704)	-1.85%	(1,912,700)	-1.72%
Wausau	148,355,700	770,019	5.1904	148,317,900	768,771	5.1833	(1,248)	-0.16%	(37,800)	-0.03%
Weston	52,598,400	273,005	5.1904	53,376,500	276,665	5.1833	3,660	1.34%	778,100	1.48%
Wien	53,760,700	279,037	5.1904	57,174,900	296,353	5.1833	17,316	6.21%	3,414,200	6.35%
TOWN TOTAL	3,953,247,400	20,441,661	5.1709	3,994,700,600	20,624,022	5.1628	182,361	0.89%	41,453,200	1.05%
VILLAGE										
Athens	44,484,000	230,888	5.1904	45,549,700	236,096	5.1833	5,208	2.26%	1,065,700	2.40%
Biramwood*	704,700	3,639	5.1646	650,300	3,349	5.1506	(290)	-7.97%	(54,400)	-7.72%
Brokaw	11,543,600	59,915	5.1904	13,910,500	72,102	5.1833	12,187	20.34%	2,366,900	20.50%
Dorchester*	926,800	4,787	5.1646	944,600	4,865	5.1506	78	1.63%	17,800	1.92%
Edgar	62,857,500	326,253	5.1904	60,348,200	312,801	5.1833	(13,452)	-4.12%	(2,509,300)	-3.99%
Elderon*	6,435,500	33,237	5.1646	6,247,200	32,177	5.1506	(1,060)	-3.19%	(188,300)	-2.93%
Fenwood	5,389,000	27,971	5.1904	5,802,500	30,076	5.1833	2,105	7.53%	413,500	7.67%
Hatley	27,200,600	141,181	5.1904	27,527,700	142,683	5.1833	1,502	1.06%	327,100	1.20%
Kronenwetter	446,411,200	2,317,035	5.1904	454,764,100	2,357,163	5.1833	40,128	1.73%	8,352,900	1.87%
Marathon	101,382,800	526,213	5.1904	104,003,300	539,077	5.1833	12,864	2.44%	2,620,500	2.58%
Rothschild*	404,598,700	2,089,584	5.1646	403,231,800	2,076,891	5.1506	(12,693)	-0.61%	(1,366,900)	-0.34%
Spencer*	88,056,000	454,773	5.1646	86,871,100	447,439	5.1506	(7,334)	-1.61%	(1,184,900)	-1.35%
Stratford	72,843,500	378,084	5.1904	75,227,000	389,922	5.1833	11,838	3.13%	2,383,500	3.27%
Unity*	7,215,400	37,265	5.1646	7,696,100	39,640	5.1506	2,375	6.37%	480,700	6.66%
Weston*	809,005,600	4,178,177	5.1646	801,221,900	4,126,784	5.1506	(51,393)	-1.23%	(7,783,700)	-0.96%
VILLAGE TOTAL	2,089,054,900	10,809,002	5.1741	2,093,996,000	10,811,065	5.1629	2,063	0.02%	4,941,100	0.24%
CITY										
Abbotsford*√	46,948,800	222,625	4.7419	45,847,200	216,349	4.7189	(6,276)	-2.82%	(1,101,600)	-2.35%
Colby*√	14,068,600	66,712	4.7419	14,876,400	70,200	4.7189	3,488	5.23%	807,800	5.74%
Marshfield√	102,916,400	490,669	4.7676	111,010,700	527,474	4.7516	36,805	7.50%	8,094,300	7.86%
Mosinee	252,228,900	1,309,159	5.1904	246,656,400	1,278,486	5.1833	(30,673)	-2.34%	(5,572,500)	-2.21%
Schofield	171,915,500	892,303	5.1904	170,450,000	883,488	5.1833	(8,815)	-0.99%	(1,465,500)	-0.85%
Wausau	2,332,908,400	12,108,634	5.1904	2,458,152,300	12,741,256	5.1833	632,622	5.22%	125,243,900	5.37%
CITY TOTAL	2,920,986,600	15,090,102	5.1661	3,046,993,000	15,717,253	5.1583	627,151	4.16%	126,006,400	4.31%
COUNTY TOTAL	8,963,288,900	46,340,765	5.1700	9,135,689,600	47,152,340	5.1613	811,575	1.75%	172,400,700	1.92%

*No Bridge Aid √ No Library Tax

MARATHON COUNTY

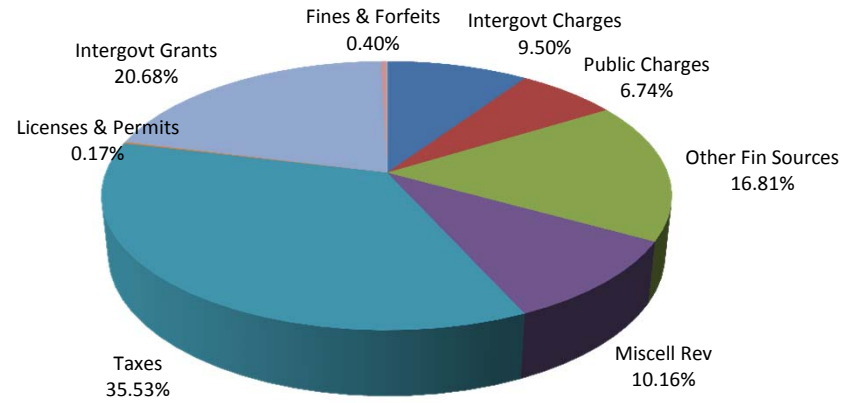
Revenue Budget by Category

Adopted 2014



\$172,014,011

Adopted 2015



\$166,390,614

**MARATHON COUNTY
2005-2015
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
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
2015	59,116,788	34,412,193	290,210	664,080	11,215,459	15,810,468	16,906,377	27,975,039	166,390,614

MARATHON COUNTY
2014-2015
REVENUE BUDGET BY CATEGORY IN CLASS

2013 Actual	2014			Account Name	2015			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
Taxes									
\$ 46,256,777	46,340,765	46,340,765	47,476,489	Real & Personal Property	\$ 47,927,307	47,152,340	47,152,340	1.75%	\$ 811,575
10,811,140	10,186,150	10,186,150	10,186,500	Retail Sales & Use	10,686,150	10,686,150	10,686,150	4.91%	500,000
93,643	65,300	65,300	81,862	Other Taxes	65,300	65,300	65,300	0.00%	-
1,677,029	818,000	818,000	818,000	Interest & Penalties on Taxes	818,000	1,212,998	1,212,998	48.29%	394,998
58,838,589	57,410,215	57,410,215	58,562,851	Taxes	59,496,757	59,116,788	59,116,788	2.97%	1,706,573
Intergovernmental Grants and Aids									
5,962,285	5,795,939	5,795,939	5,961,540	State Shared Taxes	5,797,242	5,797,242	5,797,242	0.02%	1,303
3,503,249	3,635,882	3,794,858	3,773,429	Federal Grants	2,200,610	2,200,771	2,200,771	-39.47%	(1,435,111)
22,344,208	24,708,122	25,199,265	25,448,050	State Grants	24,421,706	24,493,135	24,493,135	-0.87%	(214,987)
2,049,724	1,972,152	1,995,261	1,967,144	Grant from Other Local Govern	1,922,263	1,921,045	1,921,045	-2.59%	(51,107)
33,859,466	36,112,095	36,785,323	37,150,163	Intergovernmental Grants and Aids	34,341,821	34,412,193	34,412,193	-4.71%	(1,699,902)
Licenses and Permits									
41,091	47,210	47,210	47,210	Licenses	47,210	47,210	47,210	0.00%	-
241,370	240,000	240,000	248,010	Permits	233,000	243,000	243,000	1.25%	3,000
282,461	287,210	287,210	295,220	Licenses and Permits	280,210	290,210	290,210	1.04%	3,000
Fines Forfeits & Penalties									
780,185	645,100	645,100	714,900	Law & Ordinance Violations	664,080	664,080	664,080	2.94%	18,980
780,185	645,100	645,100	714,900	Fines Forfeits & Penalties	664,080	664,080	664,080	2.94%	18,980
Public Charges for Services									
2,089,158	1,974,978	1,974,978	2,065,478	General Government	1,925,650	1,996,050	1,996,050	1.07%	21,072
992,802	927,009	927,009	941,509	Public Safety	945,950	985,950	985,950	6.36%	58,941
3,336,833	2,775,895	2,920,895	3,360,080	Other Transportation	2,811,051	2,806,051	2,806,051	1.09%	30,156
3,461,210	3,174,892	3,174,392	3,733,472	Health	3,383,042	3,386,042	3,386,042	6.65%	211,150
612,470	806,400	809,572	772,072	Social Services	643,600	643,600	643,600	-20.19%	(162,800)
47,279	95,000	95,000	73,000	Culture	95,000	95,000	95,000	0.00%	-
204,965	206,500	206,500	206,500	Recreation	215,750	215,750	215,750	4.48%	9,250
503,559	585,009	585,009	586,629	Public Areas	580,894	580,894	580,894	-0.70%	(4,115)
26,001	34,972	34,972	34,972	Education	34,972	34,972	34,972	0.00%	-
558,814	445,500	445,500	446,500	Conservation	470,900	471,150	471,150	5.76%	25,650
11,833,091	11,026,155	11,173,827	12,220,212	Public Charges for Services	11,106,809	11,215,459	11,215,459	1.72%	189,304

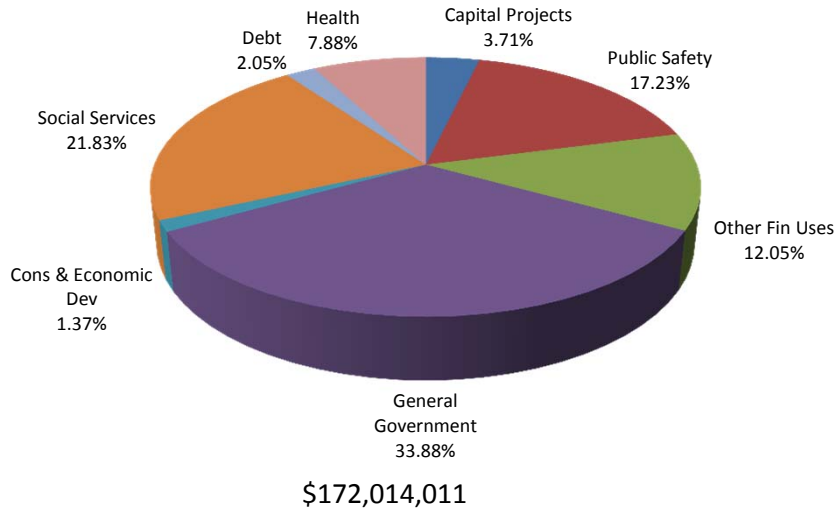
MARATHON COUNTY
2014-2015
REVENUE BUDGET BY CATEGORY IN CLASS

2013 Actual	2014			Account Name	2015			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
Intergov't Charges For Services									
\$ 4,480,678	3,910,493	3,943,993	4,136,811	State and Federal	\$ 4,279,629	4,279,629	4,279,629	9.44%	\$ 369,136
2,099,239	9,436,768	9,436,768	9,525,615	Outside Districts	9,427,678	9,423,062	9,423,062	-0.15%	(13,706)
1,045,777	850,000	850,000	850,000	Schools & Special Districts	990,000	990,000	990,000	16.47%	140,000
1,200,706	1,164,732	1,199,057	1,288,704	Local Departments	1,124,777	1,117,777	1,117,777	-4.03%	(46,955)
8,826,400	15,361,993	15,429,818	15,801,130	Intergov't Charges For Services	15,822,084	15,810,468	15,810,468	2.92%	448,475
Miscellaneous Revenue									
645,751	755,104	794,904	901,201	Interest & Dividends	642,433	672,435	672,435	-10.95%	(82,669)
732,128	580,580	580,580	643,064	Rent	592,189	592,189	592,189	2.00%	11,609
399,462	143,800	153,800	1,450,794	Property Sales & Loss Comp	138,200	138,200	138,200	-3.89%	(5,600)
13,979,781	15,855,414	15,997,327	16,781,887	Other Miscellaneous Revenue	15,495,116	15,503,553	15,503,553	-2.22%	(351,861)
7,235,609	-	-	-	Non-Operating Revenue	-	-	-	0.00%	-
22,992,731	17,334,898	17,526,611	19,776,946	Miscellaneous Revenue	16,867,938	16,906,377	16,906,377	-2.47%	(428,521)
Other Financing Sources									
14,562	14,691	1,514,691	1,514,691	Gen Obligation Long-Term Debt	14,693	14,693	14,693	0.01%	2
18,183,397	15,022,944	16,936,379	16,946,412	Transfers From Other Funds	7,625,061	7,021,332	7,402,332	-50.73%	(7,620,612)
-	18,798,710	27,416,647	26,955,046	Transfers From Fund Balances	18,028,514	20,558,014	20,558,014	9.36%	1,759,304
18,197,959	33,836,345	45,867,717	45,416,149	Other Financing Sources	25,668,268	27,594,039	27,975,039	-17.32%	(5,861,306)
\$ 155,610,882	172,014,011	185,125,821	189,937,571	GRAND TOTAL	\$ 164,247,967	166,009,614	166,390,614	-3.27%	\$ (5,623,397)

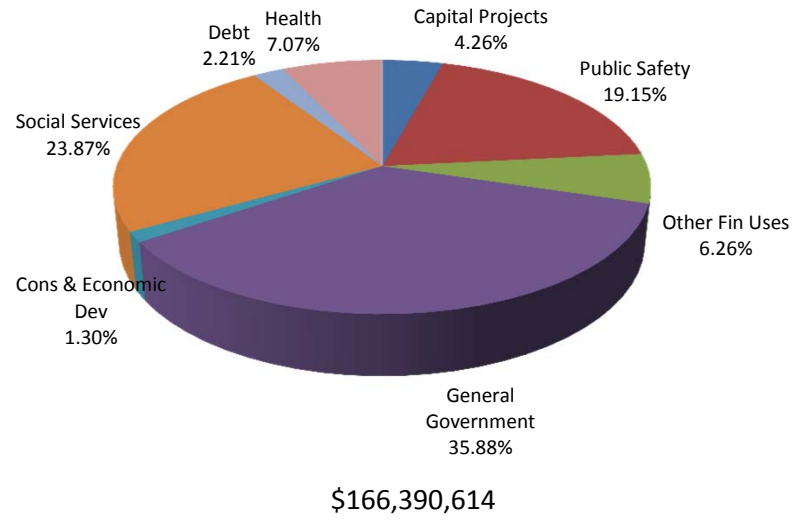
MARATHON COUNTY

Expense Budget by Activity

Adopted 2014



Adopted 2015



**MARATHON COUNTY
2005-2015
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
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
2015	42,418,444	22,639,061	34,530,597	8,359,562	28,215,520	13,635,442	1,536,956	2,612,313	5,040,387	7,402,332	166,390,614

MARATHON COUNTY
2014-2015
EXPENSE BUDGET BY AGENCY WITHIN ACTIVITY

2013 Actual	2014			Account Name	2015			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
General Government									
\$ 360,295	376,214	390,715	389,894	Legislative	\$ 415,324	418,774	418,774	11.31%	\$ 42,560
3,303,197	3,333,102	3,368,552	3,332,702	Judicial	3,549,911	3,545,911	3,545,911	6.38%	212,809
432,992	662,722	686,922	680,611	Executive	691,314	691,314	691,314	4.31%	28,592
1,099,206	2,224,244	1,884,945	2,198,433	General Administration	2,053,672	1,853,672	1,825,758	-17.92%	(398,486)
27,872,790	27,677,610	27,807,598	27,794,135	Financial Administration	27,309,515	27,465,472	27,465,472	-0.77%	(212,138)
1,678,356	1,810,357	1,905,148	1,889,557	Legal	1,935,915	1,935,915	1,935,915	6.94%	125,558
690,713	867,161	874,179	867,161	Property Records and Control	860,401	860,401	860,401	-0.78%	(6,760)
2,153,931	2,713,478	2,925,635	2,904,728	Conservation Planning Zoning	3,020,636	2,989,658	2,989,658	10.18%	276,180
2,354,306	2,580,128	2,649,676	2,626,751	Other General Government	2,725,652	2,685,241	2,685,241	4.07%	105,113
39,945,786	42,245,016	42,493,370	42,683,972	General Government	42,562,340	42,446,358	42,418,444	0.41%	173,428
Public Safety									
12,074,634	12,184,629	12,257,690	12,197,741	Sheriff	12,147,180	12,346,197	12,374,111	1.56%	189,482
894,842	691,631	924,083	927,569	Emergency Ser & Disaster Ctrl	729,040	729,040	729,040	5.41%	37,409
6,509,450	7,047,515	7,150,051	7,121,484	Corrections - Adult	7,410,605	8,143,256	8,143,256	15.55%	1,095,741
1,037,077	1,060,986	1,089,686	1,077,586	Corrections - Juvenile - Sheriff	1,103,437	927,401	927,401	-12.59%	(133,585)
439,291	494,511	474,409	468,411	Shelter Home - Sheriff	470,727	465,253	465,253	-5.92%	(29,258)
20,955,294	21,479,272	21,895,919	21,792,791	Public Safety	21,860,989	22,611,147	22,639,061	5.40%	1,159,789
Transportation									
15,898,783	31,456,805	31,470,805	31,456,805	Highway	31,590,601	31,672,895	31,672,895	0.69%	216,090
4,479,777	2,730,563	4,875,478	4,627,895	Central Wisconsin Airport	2,862,700	2,857,702	2,857,702	4.66%	127,139
20,378,560	34,187,368	36,346,283	36,084,700	Transportation	34,453,301	34,530,597	34,530,597	1.00%	343,229
Health									
4,630,066	4,930,731	5,291,678	5,217,139	General Health	4,862,876	4,892,876	4,892,876	-0.77%	(37,855)
3,170,869	4,891,240	5,276,258	5,276,258	Sanitation	3,466,686	3,466,686	3,466,686	-29.12%	(1,424,554)
7,800,935	9,821,971	10,567,936	10,493,397	Health	8,329,562	8,359,562	8,359,562	-14.89%	(1,462,409)

**MARATHON COUNTY
2014-2015
EXPENSE BUDGET BY AGENCY WITHIN ACTIVITY**

2013 Actual	2014			Account Name	2015			Percent Increase (Decrease)	Dollar Increase (Decrease)
	Adopted	Modified	Estimate		Requested	Recommended	Adopted		
Social Services									
\$ 18,164,051	20,596,189	20,611,284	20,611,284	Provided Serv/Admin-Soc Ser	\$ 21,632,394	21,632,394	21,632,394	5.03%	\$ 1,036,205
205,833	215,118	240,071	236,853	Veterans	210,995	210,995	210,995	-1.92%	(4,123)
5,952,598	6,411,829	6,541,273	6,468,498	Older Americans	6,372,131	6,372,131	6,372,131	-0.62%	(39,698)
24,322,482	27,223,136	27,392,628	27,316,635	Social Services	28,215,520	28,215,520	28,215,520	3.65%	992,384
Leisure Activities & Education									
3,391,786	3,513,467	3,603,968	3,605,852	Library	3,773,245	3,773,245	3,773,245	7.39%	259,778
3,270,112	4,297,550	4,381,870	4,318,734	Public Areas	4,252,050	4,307,821	4,307,821	0.24%	10,271
367,453	417,815	478,391	477,035	University Extension Program	435,559	435,559	435,559	4.25%	17,744
4,362,942	4,915,107	4,915,107	4,915,107	Special Education	5,118,817	5,118,817	5,118,817	4.14%	203,710
11,392,293	13,143,939	13,379,336	13,316,728	Leisure Activities & Education	13,579,671	13,635,442	13,635,442	3.74%	491,503
Conservation & Economic Development									
63,287	420,284	416,040	416,040	Forest Resources	446,718	446,718	446,718	6.29%	26,434
844,819	1,289,581	1,990,080	1,888,160	Agricultural Resources	1,062,834	1,090,238	1,090,238	-15.46%	(199,343)
908,106	1,709,865	2,406,120	2,304,200	Conservation & Ec Develop	1,509,552	1,536,956	1,536,956	-10.11%	(172,909)
Debt Service									
2,049,800	2,553,300	2,602,384	2,571,342	Debt Redemption	2,612,313	2,612,313	2,612,313	2.31%	59,013
2,049,800	2,553,300	2,602,384	2,571,342	Debt Service	2,612,313	2,612,313	2,612,313	2.31%	59,013
Capital Projects									
4,172,949	4,627,200	11,105,466	11,116,980	Capital Projects	3,499,658	5,040,387	5,040,387	8.93%	413,187
4,172,949	4,627,200	11,105,466	11,116,980	Capital Projects	3,499,658	5,040,387	5,040,387	8.93%	413,187
Other Financing Uses									
18,183,397	15,022,944	16,936,379	16,946,412	Transfers to Other Funds	7,625,061	7,021,332	7,402,332	-50.73%	(7,620,612)
18,183,397	15,022,944	16,936,379	16,946,412	Other Financing Uses	7,625,061	7,021,332	7,402,332	-50.73%	(7,620,612)
\$ 150,109,602	172,014,011	185,125,821	184,627,157	Grand Total	\$ 164,247,967	166,009,614	166,390,614	-3.27%	\$ (5,623,397)

**MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2011 - 2015**

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 84-87)									
2015	691,314	28,592	4.31%	1,750	0	0.00%	689,564	28,592	4.33%
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%
Administration/Justice System Alternatives (page 89)									
2015	1,266,249	19,067	1.53%	57,600	(2,978)	-4.92%	1,208,649	22,045	1.86%
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%
Capital Improvements (pages 191-197)									
2015	5,040,387	413,187	8.93%	4,817,387	413,187	9.38%	223,000	0	0.00%
2014	4,627,200	(82,535)	-1.75%	4,404,200	(82,535)	-1.84%	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%
Clerk of Circuit Courts (pages 77-80)									
2015	3,227,979	136,940	4.43%	1,717,580	3,980	0.23%	1,510,399	132,960	9.65%
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%
Conservation, Planning & Zoning (pages 122-125, 185)									
2015	4,079,896	76,837	1.92%	2,750,602	(12,557)	-0.45%	1,329,294	89,394	7.21%
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%

**MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2011 - 2015**

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Contingency (page 88)									
2015	572,086	(402,914)	-41.32%	0	0	0.00%	572,086	(402,914)	-41.32%
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%
Corporation Counsel (pages 111-114)									
2015	636,368	43,901	7.41%	249,051	1,855	0.75%	387,317	42,046	12.18%
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%
County Board of Supervisors (pages 73-76)									
2015	418,774	42,560	11.31%	0	0	0.00%	418,774	42,560	11.31%
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%
County Clerk (pages 90-93)									
2015	728,709	(6,621)	-0.90%	299,160	(3,200)	-1.06%	429,549	(3,421)	-0.79%
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%
Debt Service (pages 186-188)									
2015	1,810,000	14,350	0.80%	100,000	0	0.00%	1,710,000	14,350	0.85%
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%

**MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2011 - 2015**

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
District Attorney (pages 115-118)									
2015	1,299,547	81,657	6.70%	234,778	(2,722)	-1.15%	1,064,769	84,379	8.61%
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%
Emergency Management (pages 138-141)									
2015	729,040	37,409	5.41%	154,598	(1,554)	-1.00%	574,442	38,963	7.28%
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%
Employee Resources (pages 94-97)									
2015	524,963	11,049	2.15%	11,800	(5,000)	-29.76%	513,163	16,049	3.23%
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%
Facilities and Capital Management (pages 126-128)									
2015	2,685,241	105,113	4.07%	812,418	101,330	14.25%	1,872,823	3,783	0.20%
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%
Finance (pages 101-104)									
2015	785,809	55,542	7.61%	231,844	10,000	4.51%	553,965	45,542	8.96%
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%

**MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2011 - 2015**

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-General County Insurance (page 105)									
2015	354,034	25,525	7.77%	0	0	0.00%	354,034	25,525	7.77%
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%
Health (pages 150-152)									
2015	4,892,876	(37,855)	-0.77%	1,918,500	(143,328)	-6.95%	2,974,376	105,473	3.68%
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%
Highway (pages 142-145)									
2015	31,672,895	216,090	0.69%	25,784,086	391,777	1.54%	5,888,809	(175,687)	-2.90%
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%
Insurance (pages 98-100)									
2015	16,330,791	(456,683)	-2.72%	16,330,791	(456,683)	-2.72%	0	0	0.00%
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%
Library (pages 168-170)									
2015	3,773,245	259,778	7.39%	301,116	120,000	66.26%	3,472,129	139,778	4.19%
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%

**MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2011 - 2015**

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Medical Examiner (pages 81-83)									
2015	317,932	75,869	31.34%	190,000	70,000	58.33%	127,932	5,869	4.81%
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%
Parks, Recreation & Forestry (pages 171-173, 182-184)									
2015	3,948,164	190,811	5.08%	1,925,465	95,789	5.24%	2,022,699	95,022	4.93%
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%
Register of Deeds (pages 119-121)									
2015	860,401	(6,760)	-0.78%	1,050,105	(31,897)	-2.95%	(189,704)	25,137	11.70%
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%
Sheriff (pages 129-132)									
2015	12,374,111	189,482	1.56%	571,419	(205,893)	-26.49%	11,802,692	395,375	3.47%
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%
Sheriff-Adult Correction Facility (page 133)									
2015	6,877,007	1,076,674	18.56%	915,250	(43,443)	-4.53%	5,961,757	1,120,117	23.14%
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%

**MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2011 - 2015**

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-Juvenile Detention Center (pages 134-135)									
2015	927,401	(133,585)	-12.59%	155,500	2,000	1.30%	771,901	(135,585)	-14.94%
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%
Sheriff-Shelter Home (pages 136-137)									
2015	465,253	(29,258)	-5.92%	75,090	(14,800)	-16.46%	390,163	(14,458)	-3.57%
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%
Snowmobile\ATV\Cross Country Ski Trail (page 174)									
2015	806,375	(154,106)	-16.04%	778,841	(156,103)	-16.70%	27,534	1,997	7.82%
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%
Social Services\Child Support (pages 157-160)									
2015	21,632,394	1,036,205	5.03%	14,169,138	982,772	7.45%	7,463,256	53,433	0.72%
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%
Solid Waste (pages 153-156)									
2015	3,533,249	(1,418,091)	-28.64%	3,533,249	(1,418,091)	-28.64%	0	0	0.00%
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%

**MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2011 - 2015**

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Support Other Agencies (detail pages 42-45) (page 106)									
2015	10,181,173	155,940	1.56%	20,000	0	0.00%	10,161,173	155,940	1.56%
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%
Transfers Between Funds (page 198)									
2015	6,098,606	(7,618,978)	-55.54%	6,098,606	(7,618,978)	-55.54%	0	0	0.00%
2014	13,717,584	6,933,141	102.19%	13,717,584	6,933,141	102.19%	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%
Treasurer (pages 107-110)									
2015	558,665	(8,009)	-1.41%	18,258,090	1,146,301	6.70%	(17,699,425)	(1,154,310)	-6.98%
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%
UW-Extension (pages 175-177)									
2015	435,559	17,744	4.25%	68,334	0	0.00%	367,225	17,744	5.08%
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%
Veterans Administration (pages 165-167)									
2015	210,995	(4,123)	-1.92%	13,000	0	0.00%	197,995	(4,123)	-2.04%
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%

**MARATHON COUNTY
FIVE YEAR DEPARTMENT BUDGET COMPARISON
2011 - 2015**

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Central Wisconsin Airport (pages 146-149)									
2015	3,349,865	134,589	4.19%	3,349,865	134,589	4.19%	0	0	0.00%
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%
Central Wisconsin Airport Debt (pages 189-190)									
2015	802,313	44,663	5.89%	802,313	44,663	5.89%	0	0	0.00%
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%
Special Education (pages 178-181)									
2015	5,118,817	203,710	4.14%	5,118,817	203,710	4.14%	0	0	0.00%
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%
ADRC - CW (pages 161-164)									
2015	6,372,131	(39,698)	-0.62%	6,372,131	(39,698)	-0.62%	0	0	0.00%
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%
Totals									
2015	166,390,614	(5,623,397)	-3.27%	119,238,274	(6,434,972)	-5.12%	47,152,340	811,575	1.75%
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%

**MARATHON COUNTY
FIVE YEAR SUPPORT FOR OTHER AGENCIES COMPARISON
2011 - 2015**

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									
2015	395,367	0	0.00%	0	0	0.00%	395,367	0	0.00%
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%
Community Action									
2015	33,757	0	0.00%	0	0	0.00%	33,757	0	0.00%
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%
Economic Development									
2015	50,000	(20,000)	-28.57%	0	0	0.00%	50,000	(20,000)	-28.57%
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%
Economic Development-Educational Bootcamp									
2015	40,000	0	0.00%	0	0	0.00%	40,000	0	0.00%
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%
Economic Development-Marshfield									
2015	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%

**MARATHON COUNTY
FIVE YEAR SUPPORT FOR OTHER AGENCIES COMPARISON
2011 - 2015**

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									
2015	54,376	5,000	10.13%	0	0	0.00%	54,376	5,000	10.13%
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%
Healthy Teens Initiative									
2015	25,000	25,000	0.00%	0	0	0.00%	25,000	25,000	100.00%
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	0	0.00%	0	0	0.00%	0	0	0.00%
2011	0	0	0.00%	0	0	0.00%	0	0	0.00%
Humane Society									
2015	0	0	0.00%	0	0	0.00%	0	0	0.00%
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%
McDevco									
2015	190,000	35,000	22.58%	0	0	0.00%	190,000	35,000	22.58%
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%
North Central Regional Planning									
2015	49,300	(700)	-1.40%	0	0	0.00%	49,300	(700)	-1.40%
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%

**MARATHON COUNTY
FIVE YEAR SUPPORT FOR OTHER AGENCIES COMPARISON
2011 - 2015**

Department	Expenses			Revenues			Tax Levy		
	Expenses	Increase (Decrease)	% over Previous Year	Revenue	Increase (Decrease)	% over Previous Year	Tax Levy	Increase (Decrease)	% over Previous Year
Partnership Progressive Agriculture									
2015	35,000	0	0.00%	0	0	0.00%	35,000	0	0.00%
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%
Wisconsin Valley Fair									
2015	20,000	20,000	0.00%	0	0	0.00%	20,000	20,000	0.00%
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	0	0.00%	0	0	0.00%	0	0	0.00%
2011	0	0	0.00%	0	0	0.00%	0	0	0.00%
Woman's Community									
2015	51,650	3,076	6.33%	20,000	0	0.00%	31,650	3,076	10.77%
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%
City-County IT Commission									
2015	1,372,881	88,564	6.90%	0	0	0.00%	1,372,881	88,564	6.90%
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%
Health Care Center									
2015	7,863,842	0	0.00%	0	0	0.00%	7,863,842	0	0.00%
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	(720,000)	-8.10%	0	0	0.00%	8,170,229	(720,000)	-8.10%
2011	8,890,229	(80,000)	-0.89%	0	0	0.00%	8,890,229	(80,000)	-0.89%

**MARATHON COUNTY
FIVE YEAR SUPPORT FOR OTHER AGENCIES COMPARISON
2011 - 2015**

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									
2015	10,181,173	155,940	1.56%	20,000	0	0.00%	10,161,173	155,940	1.56%
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%

REVENUE ESTIMATES BY CATEGORY

Taxes are budgeted at \$59,116,788, which includes sales tax, property taxes and forest crop taxes and makes up approximately 35% of all revenues. The total tax revenue is up \$1,706,573 over 2014. The County has increase the sales tax revenue budget by \$500,000.

Intergovernmental grants and aids budgeted at \$34,412,193 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 down by \$1,699,902 or 5% of 2014 grant revenues.

Intergovernmental charges for services are budgeted at \$15,810,468 and 10% 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 increased by \$369,136 over the 2014 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 \$16,906,377 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 will not increase for 2015 as the County has continued to provide for medical care coverage and a HRA for its covered employees and their families. For 2015, the County is looking at continuing to monitor costs in its health and dental insurance plans.

Public charges for services are budgeted at \$11,215,459 or 7% 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 \$954,290. This category includes fees for regulatory services and court fees.

Other Financing Sources which amounts to \$27,975,039 or 17% 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 2014. 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.

2015 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 \$1,783,400.
- 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.

2015 BUDGET ASSUMPTIONS

Based on the 2015 CIP plan, the County will use 2013 undesignated fund balance of \$5.7 million to finance county infrastructure and building projects. The \$1.7 million levy used to fund the 2015 debt service requirements is about the same as the budgeted as debt levy in 2014. The following chart illustrates the planned borrowing and payments (principal and interest) for the next several years:

CIP Project Year	Debt Service Payment 2015	Debt Service Payment 2016	Debt Service Payment 2017	Total Debt Payments per Borrowing (principal and interest)
\$ 16,770,000 2009 CIP	\$1,710,000	\$1,694,500	\$1,686,250	\$ 16,262,625

The Capital Improvement Fund was increased to \$5.7 million in fund balance appropriations that can be applied to capital projects for 2015. 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?

- COLLABORATE with other organizations to provide optimal service
- SUPPORT economic development for greater prosperity
- PLAN so we can make the best use of our land and natural resources
- DEVELOP innovative approaches to the justice system for residents' safety
- TRACK performance by measuring outcomes and being accountable
- 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	Objectives
Provide leadership for greater cooperation and collaboration among state, regional and local public and private entities	<ul style="list-style-type: none"> • Provide leadership for greater for the elimination of duplicative public services by municipalities and within county government. • Analysis the need for, and if determined feasible, develop and implement a countywide transportation system for selected populations. • Develop templates, including criteria, to be used in establishing multi-jurisdictional public and private initiatives.
Foster, and when appropriate, provide services, which facilitate economic development and result in the creation of private sector jobs	<ul style="list-style-type: none"> • Clarify Marathon County's role in economic development and communicate the same to appropriate audiences. • Assure the continued protection of agricultural land by fostering the development of Agriculture Enterprise Areas. • Provide leadership and take action to support the development of countywide access to high speed Internet. • Develop Infrastructure policies that reflect the need of agriculture and industry within design and fiscal limitations. • Provide leadership for the use of technological innovations to assist enterprises in the management and reuse of waste materials.

Goal	Objectives
Provide leadership and services focusing on improving land use and resource planning	<ul style="list-style-type: none"> • Develop comprehensive planning and zoning ordinances that provide towns with value, so that 100% request participation in county planning and zoning. • Improve water quality and residential, commercial, and industrial waste management resulting in 100% of households, businesses, and industry sites meeting water quality standards. • Inventory water resources, determine where we have adequate supplies, and encourage development in those areas. <ul style="list-style-type: none"> • Develop an educational program on the quantity and quality of water supplies for local and state policy makers. • If changes in regulations are needed to protect the water supply, attempt to influence legislation. • Provide public education on the water supply in Marathon County and implications for our future.
Develop and implement innovative approaches, which improve the adult and juvenile justice systems as a means to creating Marathon County as the safety county in Wisconsin	<ul style="list-style-type: none"> • 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. • Develop mental health and drug dependency services that corresponds with the needs identified by the Offender Assessment Program. • Reduce alcohol abuse through community education, intervention and legislation.
Provide leadership for greater cooperation and collaboration among state, regional and local public and private entities	<ul style="list-style-type: none"> • Continue the development and refinement of the County's service/program outcome monitoring and ranking system. • Implement a county health impact assessment indicator on every County ordinance policy/resolution proposal. • Develop and implement a governance education program for County Board members.
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	<ul style="list-style-type: none"> • Develop a system, which allows the county government to communicate with every Marathon County household and businesses. • 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.

See chart below.

OVERARCHING GOALS	WHY IS THIS IMPORTANT FROM A CITIZEN'S PERSPECTIVE	HOW WILL WE ACHIEVE THIS GOAL	MEASUREMENTS
Safest County	<ul style="list-style-type: none"> • People receive the right response from the right person when needed • Communities proactively plan and have systems in place to ensure people's safety 	<ul style="list-style-type: none"> • Reduce the recidivism of adult offenders 	<ul style="list-style-type: none"> • Crimes per 100,000 population
		<ul style="list-style-type: none"> • Reduce the recidivism of juvenile offenders 	<ul style="list-style-type: none"> • Crimes per 100,000 population Truancy Rates
		<ul style="list-style-type: none"> • People are safe 	<ul style="list-style-type: none"> • Sheriff's response rate-Emergency/Non-emergency in minutes • Reported incidents of domestic violence • Surface water quality, swimmable days
Healthiest County	<ul style="list-style-type: none"> • People enjoy lifelong health and wellbeing • Communities support people to create healthy lifestyles 	<ul style="list-style-type: none"> • Reduce the percentage of adults that drink and drive 	<ul style="list-style-type: none"> • Number of OWI arrests • Number of community events that require Responsible Beverage Service Training
		<ul style="list-style-type: none"> • Reduce the number of people who binge drink 	<ul style="list-style-type: none"> • Number of communities with Social Host Ordinances • Social Host Violations • Binge drinking rate
		<ul style="list-style-type: none"> • Reduce the percentage of residents who are overweight/obese 	<ul style="list-style-type: none"> • Adults at a healthy weight • Self-report of physical activity
		<ul style="list-style-type: none"> • Reduce the percentage adults who smoke 	<ul style="list-style-type: none"> • Adults tobacco use • Self-report of smoking during pregnancy
		<ul style="list-style-type: none"> • Youth will not use tobacco 	<ul style="list-style-type: none"> • High school youth tobacco use • Middle school youth tobacco use • Compliance checks
		<ul style="list-style-type: none"> • Reduce the percentage of children who experience childhood trauma 	<ul style="list-style-type: none"> • Child maltreatment rates
Prosperous County	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • County knows the true cost of its programs/services 	<ul style="list-style-type: none"> • Uniform methodology established to determine unit of service costs and cost allocation • Quarterly departmental budget performance
		<ul style="list-style-type: none"> • Maximize impact of LEAN process actions throughout the County 	<ul style="list-style-type: none"> • Every department has identified/submitted a minimum of one LEAN project annually • Number of projects successfully completed
		<ul style="list-style-type: none"> • Residents understand the role and value of county government 	<ul style="list-style-type: none"> • Each department has informative, timely, up to date information data on their webpage • Customer satisfaction data
		<ul style="list-style-type: none"> • Develop flexible service delivery models 	<ul style="list-style-type: none"> • Number of website hits, permit and on-line applications filed



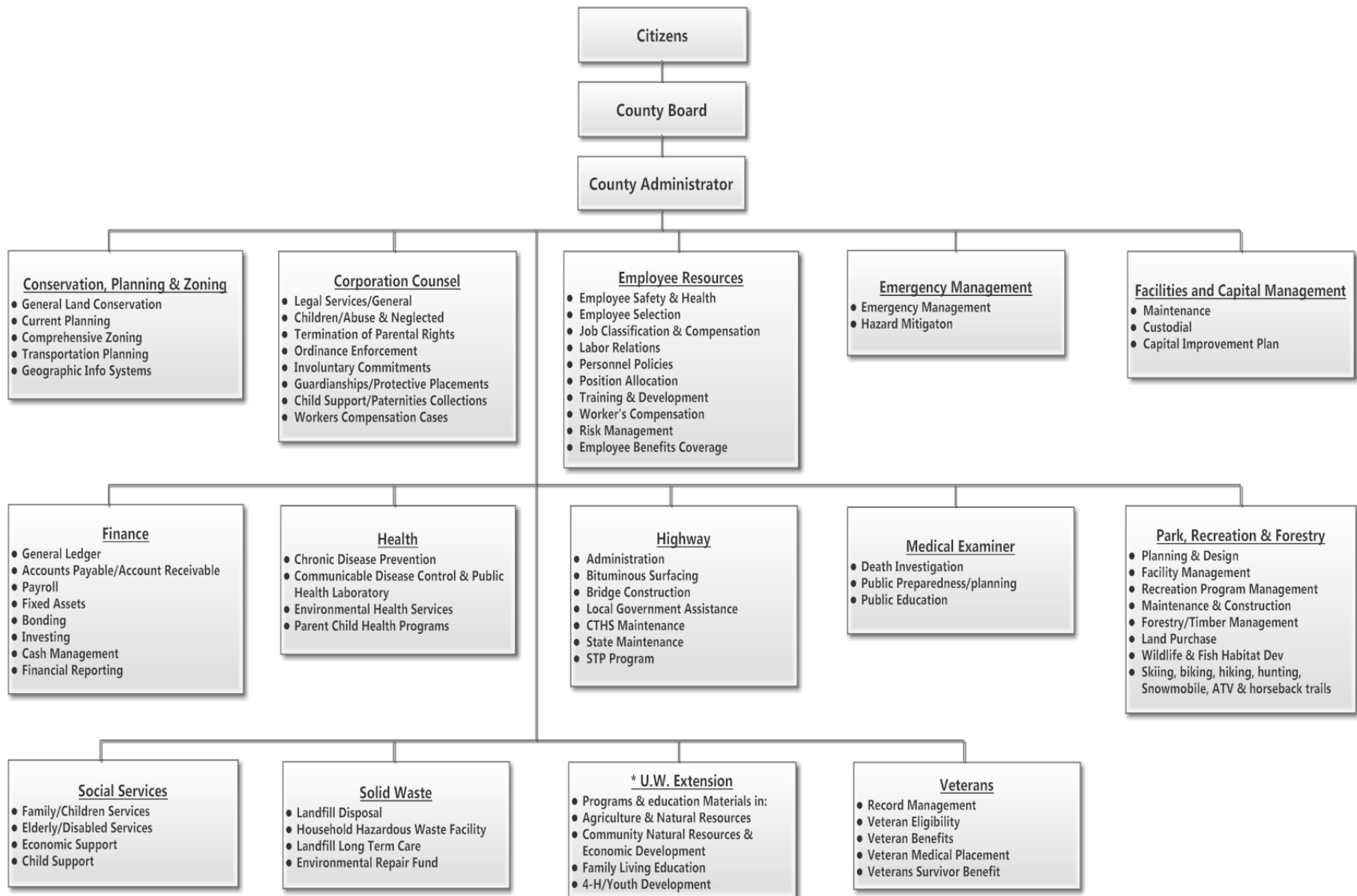
ORGANIZATION

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.

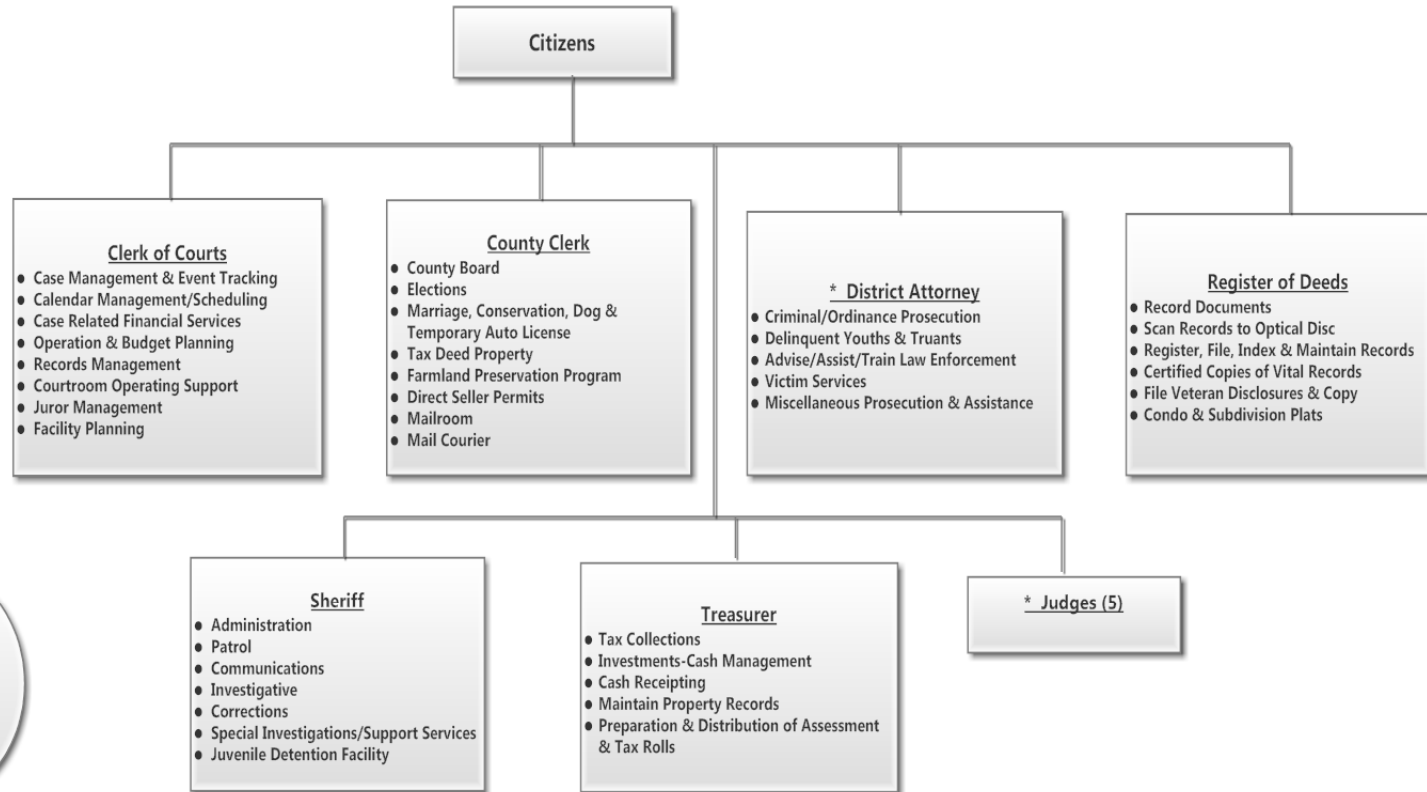
See chart below.



Elected Officials
* State Officials

Department head
appointed by committee

Discretely Presented
Component Units



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 2015 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 199 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.

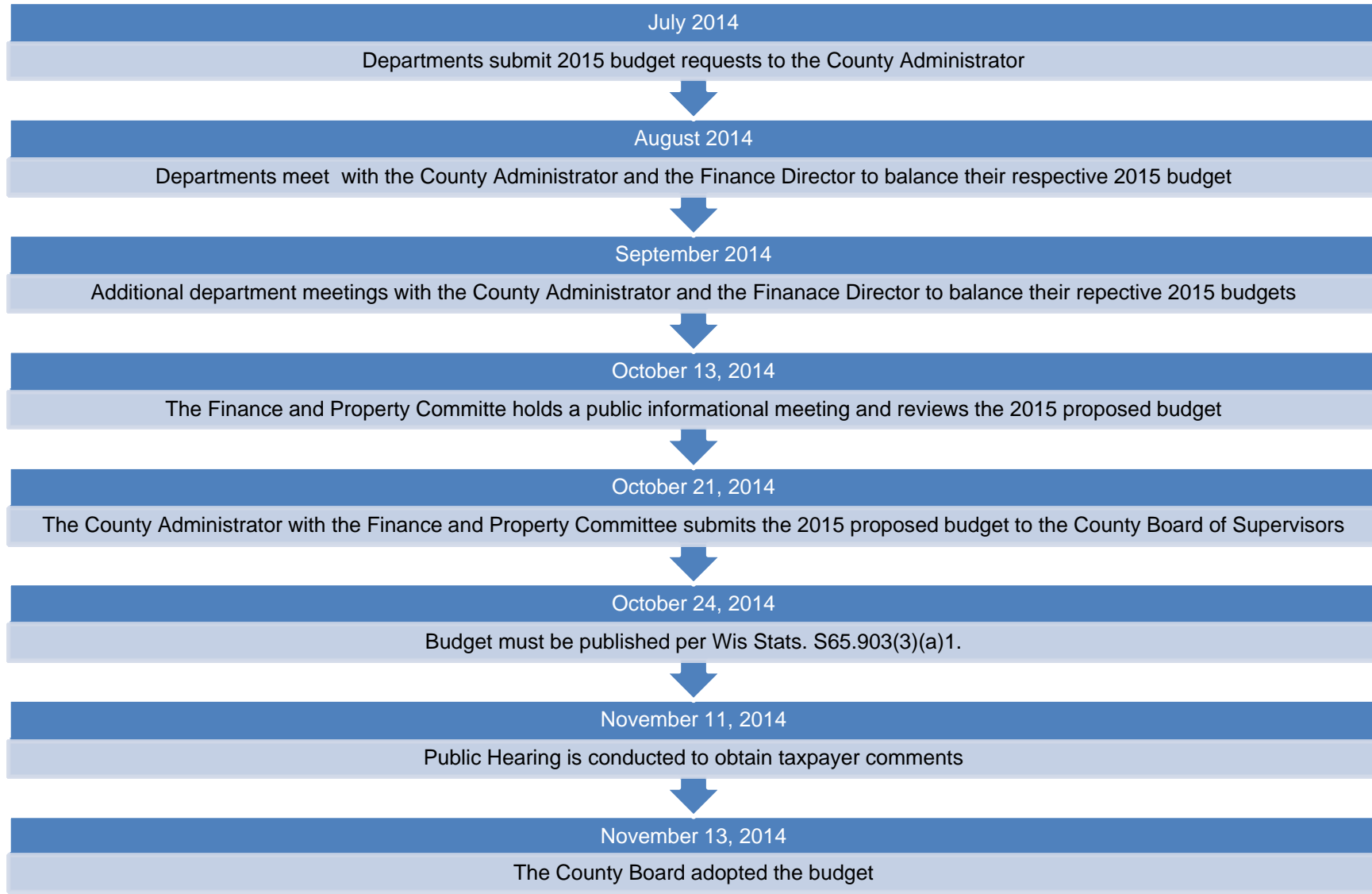
The Special Education Board is made up of members from various school districts within Marathon County that do not have a separate department for this purpose. They pass and approve their own budget and it is presented to the County Administrator and Finance Director for inclusion in the larger County 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 2015.

BUDGET DEVELOPMENT TIMELINE

The County uses the following procedures when establishing budgetary data;



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 re-appropriated 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:

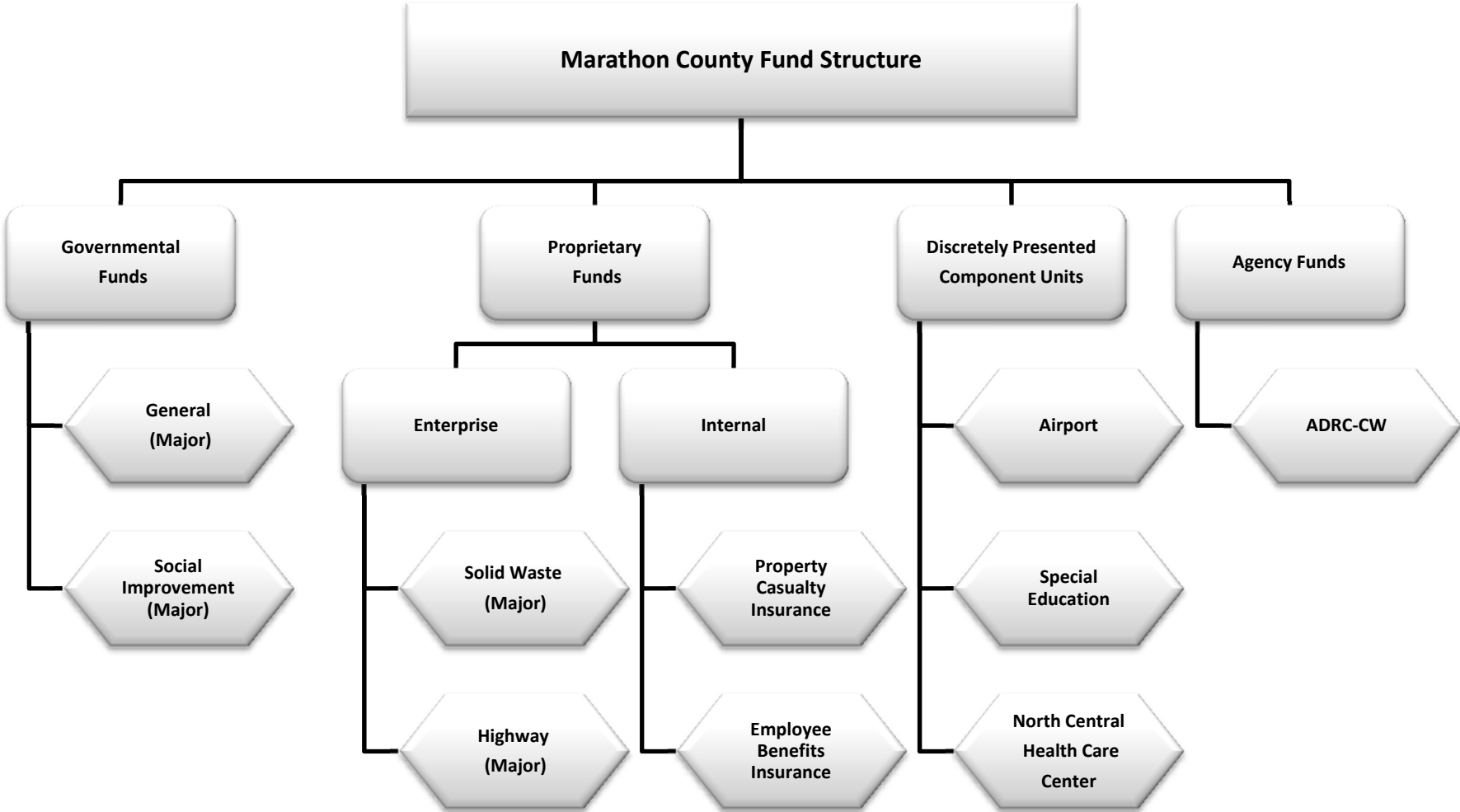
Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs, but excluded debt serviced by proprietary funds and discretely presented component units.

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
2015 Adopted Budget**

	Fund	Improvement	Service	Improvements	Enterprise	Internal	Units	Fund	Funds
Beginning Fund Equity Expected 12/31/14	\$ 40,531,180	2,186,668	1,499,696	11,448,225	52,319,092	13,783,252	43,050,690	-	164,818,803
Revenues									
Taxes	44,054,723	7,463,256	1,710,000	-	5,888,809	-	-	-	59,116,788
Intergovernmental Grants & Aid	9,636,228	13,384,003	-	-	2,820,570	-	3,920,141	4,651,251	34,412,193
Licenses & Permits	280,210	-	-	-	10,000	-	-	-	290,210
Fines Forfeits & Penalties	664,080	-	-	-	-	-	-	-	664,080
Public Charges for Services	4,931,673	590,900	100,000	-	2,703,686	33,000	2,800,700	55,500	11,215,459
Intergovernmental Chrg for Service	1,383,862	-	-	-	11,791,251	737,174	1,040,000	858,181	15,810,468
Miscellaneous Revenue	1,019,227	194,235	-	30,000	349,200	14,523,973	215,678	574,064	16,906,377
Other Financing Sources	-	-	-	6,495,033	-	-	-	233,135	6,728,168
Revenue Subtotal	\$ 61,970,003	21,632,394	1,810,000	6,525,033	23,563,516	15,294,147	7,976,519	6,372,131	145,143,743
Fund balance applied	5,192,706	1,930,417	-	-	11,642,628	1,186,644	1,294,476	-	21,246,871
Total Sources	\$ 67,162,709	23,562,811	1,810,000	6,525,033	35,206,144	16,480,791	9,270,995	6,372,131	166,390,614
Expenditures									
Personal Services	\$ 36,312,858	8,303,826	-	-	9,896,038	1,006,350	4,799,264	4,162,445	64,480,781
Contractual Services	10,945,746	2,827,959	-	-	3,079,675	744,557	1,819,139	1,368,559	20,785,635
Supplies & Expense	3,798,100	230,870	-	-	3,843,221	45,050	771,116	313,710	9,002,067
Building Materials	192,700	-	-	-	12,407,500	-	26,000	-	12,626,200
Fixed Charges	815,577	296,070	-	-	3,740,798	13,689,834	61,000	223,804	18,827,083
Debt Service	-	-	1,810,000	-	-	-	802,313	-	2,612,313
Grants, Contributions & Other	11,652,951	9,973,669	-	-	-	-	-	70,478	21,697,098
Capital Outlay	632,234	-	-	4,817,387	1,823,247	-	200,000	-	7,472,868
Other Financing Uses	2,812,543	1,930,417	-	1,707,646	415,665	995,000	792,163	233,135	8,886,569
Expenditure Subtotal	\$ 67,162,709	23,562,811	1,810,000	6,525,033	35,206,144	16,480,791	9,270,995	6,372,131	166,390,614
Total Uses	\$ 67,162,709	23,562,811	1,810,000	6,525,033	35,206,144	16,480,791	9,270,995	6,372,131	166,390,614
Ending Fund Equity Expected 12/31/15	\$ 35,338,474	256,251	1,499,696	11,448,225	40,676,464	12,596,608	41,756,214	-	143,571,932

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 2015 Capital Projects. \$5.0 million of the general fund balance and \$1.9 million of the social improvement fund balance are financing the 2015 CIP projects as described in pages 191 to 197 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 2013 EXISTING, 2014 EXPECTED AND 2015 PROPOSED FUND EQUITY AS A RESULT OF EXPECTED AND PROPOSED FINANCIAL OPERATIONS

FUND#	FUND NAME	FUND EQUITY 12/31/2013	2014 EXPENDITURES & OTHER FINANCING USES	2014 REVENUES & OTHER FINANCING SOURCES	FUND EQUITY EXPECTED 12/31/2014	2015 EXPENDITURES & OTHER FINANCING USES	2015 REVENUES & OTHER FINANCING SOURCES	PROPOSED 12/31/2015 FUND EQUITY
100	GENERAL FUND	47,370,553	70,335,333	63,495,960	40,531,180	67,162,709	61,970,003	35,338,474
	SPECIAL REVENUE FUNDS							
175	Social Improvement	3,822,262	22,546,778	20,911,184	2,186,668	23,562,811	21,632,394	256,251
500	DEBT SERVICE FUND	1,534,430	1,844,734	1,810,000	1,499,696	1,810,000	1,810,000	1,499,696
	CAPITAL PROJECT FUNDS							
600	Capital Improvements	11,375,839	18,722,401	18,794,787	11,448,225	6,525,033	6,525,033	11,448,225
	ENTERPRISE FUND							
750	Solid Waste	15,796,933	5,344,030	3,250,790	13,703,693	3,533,249	2,766,686	12,937,130
800	Highway	47,249,929	31,456,805	22,822,275	38,615,399	31,672,895	20,796,830	27,739,334
	INTERNAL FUNDS							
850	Insurance	7,895,379	770,738	2,060,419	9,185,060	751,601	751,601	9,185,060
875	Employee Benefits	5,075,881	16,016,736	15,539,047	4,598,192	15,729,190	14,542,546	3,411,548
	DISCRETELY PRESENTED COMPONENT UNIT							
700	Central Wisconsin Airport	43,345,758	6,205,997	3,384,714	40,524,475	4,152,178	2,857,702	39,229,999
945	Special Education	2,526,215	4,915,107	4,915,107	2,526,215	5,118,817	5,118,817	2,526,215
	AGENCY FUND							
960	ARDC -CW	0	6,507,685	6,507,685	0	6,372,131	6,372,131	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-75-14
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 2014 which sets the Equalized Value of Marathon County for taxing purposes at \$9,135,689,600; 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 2015 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 2015 budget for the fiscal year beginning January 1, 2015:

<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	45,188,693			
II. Special Purpose Levy	253,647			
III. Debt Levy	1,710,000			

Budget Changes to Capital Improvement Plan

Budget Changes from Separate Resolutions

R#75A-14

Budget Changes to Non-tax Levy Department

Special Education (School fiscal period July 1, 2014 through June 30, 2015)

Revenues	- 0 -	5,118,817	None	None
Expenditures	- 0 -	5,118,817	None	None

AND, BE IT FURTHER RESOLVED that the Marathon County Board of Supervisors does hereby adopt the 2015 Marathon County Budget of \$166,390,614 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 \$47,152,340 in support of the 2015 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 \$253,647 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 \$3,472,129 for County library operations budget and \$316,063 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 13, 2014.

FINANCE AND PROPERTY COMMITTEE

_____	_____
_____	_____
_____	_____
_____	_____

Fiscal Impact: This sets the 2015 Budget.

COUNTY BOARD OF SUPERVISORS

Role of the County Board:

Marathon County Board is a leadership body which makes policy determinations primarily, but not limited to, the following:

1. The mission of the County.
2. The services and programs the County provides (the range of services currently provided includes programs that foster economic opportunity, public safety, transportation, health, recreation, education, environmental protection).
3. Resource allocation; levying property taxes, approving borrowings adequate to fund operational and capital expenditures.
4. Appointing and evaluating the job performance of the County Administrator.
5. Individual Board members contribute to the policy making through Information gathering and analysis, constituent contacts, public hearings, public debate and voting on policy issues.

Relationship of the County Board with the County Administrator:

As the County Board's only employee, the relationship between the County Administrator and the County Board is extremely important to the success of County government. The County Board is charged with providing direction, counsel, supervision, and support to, and conducting performance appraisals with, the County Administrator. The County Administrator serves at the pleasure of the County Board, and is responsible for administering the work of the County organization. The County Administrator has the authority to direct the County workforce and other resources in consultation with the County Board's Executive Committee as required to accomplish the County government's work, goals and objectives as determined by the County Board

Marathon County Strategic Plan (2012 – 2017):

STRATEGIC PLANNING PROCESS: The process was led by a planning taskforce composed of County Board members. The taskforce completed the process using a combination of three activities--County Board Focus Group Discussion, Community Focus Groups, and Community Surveys--each activity was designed to identify priority initiatives for Marathon County. See pages 50-51.

Standing Committees:

The County Board relies most upon the research and recommendations of the Standing Committees to support its work. There are currently eight Standing Committees which meet regularly which invest most of their time just learning about issues and opportunities and when they are ready, the leadership groups will prepare policy recommendations in the form of a draft ordinances and resolutions and forward them to the County Board for its consideration. The Standing Committee Chairs set agendas for committee meetings, preside at meetings and make reports and recommendations on the committee's behalf.

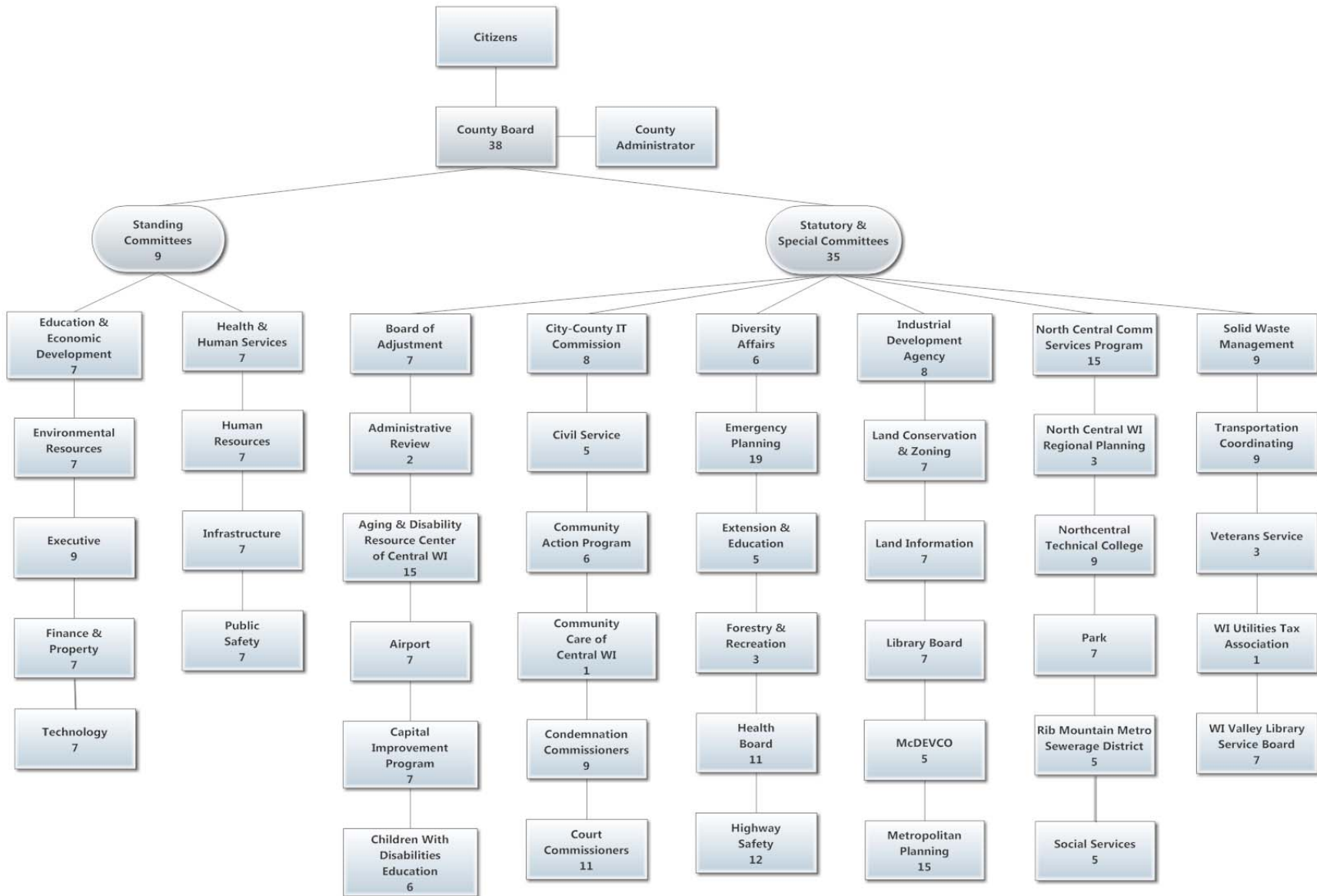
Standing Committee

Education and Economic Development
Environmental Resources
Finance and Property
Health and Human Services
Human Resources
Infrastructure
Public Safety
Technology

Chair

Jim Rosenberg
Alan Kraus
Lee Peek
John Robinson
Joanne Leonard
Kurt Kluck
Craig McEwen
Matt Hildebrandt

MARATHON COUNTY BOARD AND COMMITTEES



COUNTY BOARD OF SUPERVISORS

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

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 268,606	274,914	275,735	184,290	274,914	Personal Services	\$ 281,144	281,144	281,144
8,982	11,500	25,180	8,117	25,180	Contractual Services	28,880	32,330	32,330
82,707	89,800	89,800	34,575	89,800	Supplies and Expense	105,300	105,300	105,300
\$ 360,295	376,214	390,715	226,982	389,894	Total Expenditures	\$ 415,324	418,774	418,774
\$ 360,295	376,214	390,715	226,982	389,894	TAX LEVY	\$ 415,324	418,774	418,774

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, payment plans are created, and reminder documents are system generated. We also use tax intercept to assist 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 retention continues to grow, plans were put in place to use the most current technology to deal with this issue. Presently all records are scanned as they are docketed and received. This produces a very well organized file with documents that are clearly identifiable and easy to access. Records management and records retention demand continual attention by this office because of the requirement to comply with State statutes and Court rules.

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.

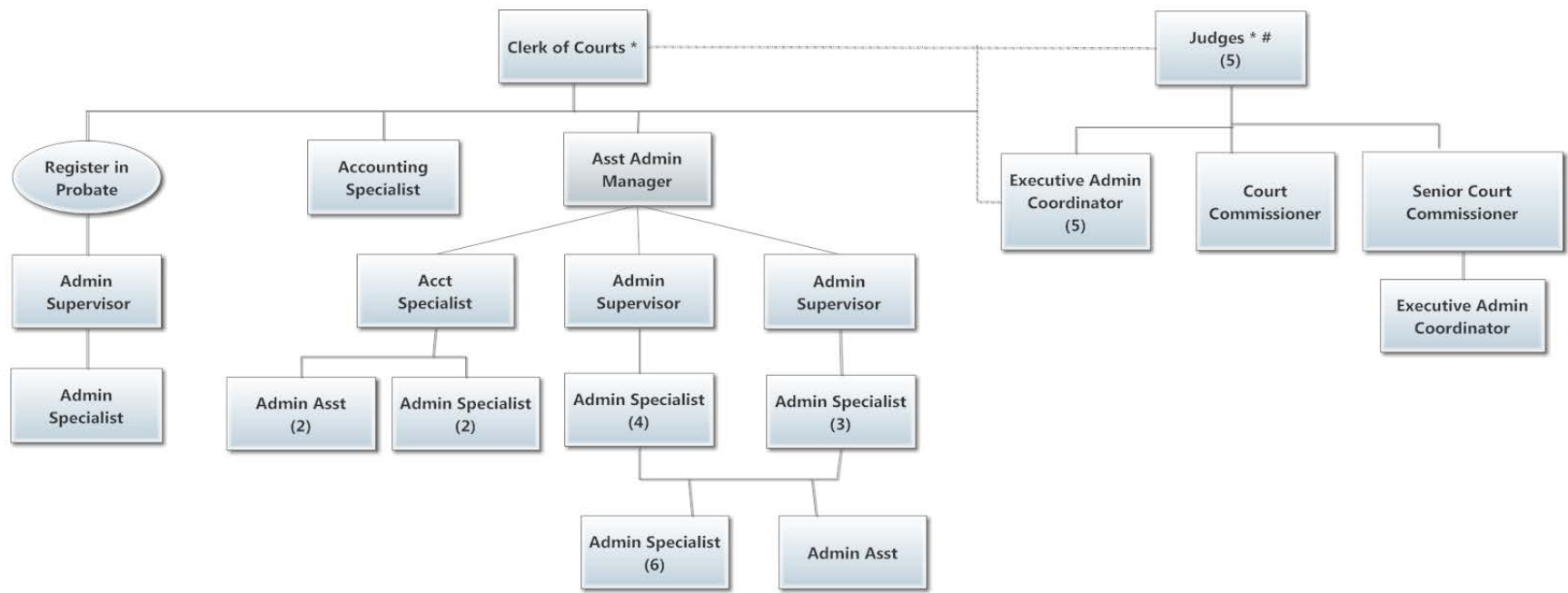
JUROR MANAGEMENT

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 6100 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. The Probate office was recently relocated to the second floor inside the Clerk of Courts office. This will provide a much needed larger conference room on the first floor of the Courthouse. The County Board will use this space for their monthly meetings and Marathon County Government will utilize the new space to conduct employee orientation, employee training as well as the many meetings that take place offsite due to the need for a large conference room.

CLERK OF CIRCUIT COURT



Number of Positions (FTE)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Represented (FTE)	28.00	28.00	29.00	29.00	28.00	28.00	0.00	0.00	26.00	0.00
Non-Represented (FTE)	5.00	5.00	5.00	5.00	5.00	5.00	33.00	33.00	7.00	33.00
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	35.00	35.00	34.00	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

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 2,159,359	2,261,423	2,294,190	1,522,011	2,261,423	Personal Services	\$ 2,315,009	2,315,009	2,315,009
834,233	755,516	755,516	595,295	755,516	Contractual Services	841,870	841,870	841,870
92,348	68,100	68,100	45,293	68,100	Supplies and Expense	68,100	68,100	68,100
2,632	3,000	3,000	-	3,000	Fixed Charges	3,000	3,000	3,000
-	3,000	3,000	-	3,000	Grants, Contributions, & Other	-	-	-
\$ 3,088,572	3,091,039	3,123,806	2,162,599	3,091,039	Total Expenditures	\$ 3,227,979	3,227,979	3,227,979
\$ 365,767	365,000	365,000	365,587	365,587	Intergov't Grants & Other	\$ 365,000	365,000	365,000
541,351	524,100	524,100	301,553	525,100	Fines, Forfeits & Penalties	520,080	520,080	520,080
723,270	688,500	688,500	456,193	688,500	Public Charges for Serv	699,000	699,000	699,000
123,051	111,000	111,000	106,500	120,500	Intergov't Charges for Serv	108,500	108,500	108,500
53,115	25,000	25,000	43,364	50,000	Miscellaneous Revenue	25,000	25,000	25,000
\$ 1,806,554	1,713,600	1,713,600	1,273,197	1,749,687	Total Revenues	\$ 1,717,580	1,717,580	1,717,580
\$ 1,282,018	1,377,439	1,410,206	889,402	1,341,352	TAX LEVY	\$ 1,510,399	1,510,399	1,510,399

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

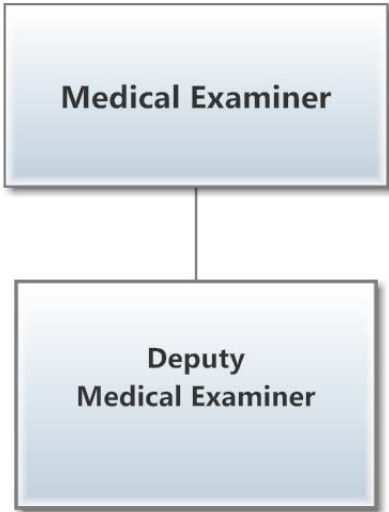
The primary responsibility of the Medical Examiner is to provide professional death investigation whenever and wherever it is needed in our community. This includes all homicides, suicides, accidental deaths, and sudden, unexpected or suspicious deaths. The Medical Examiner's Office is also required 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)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
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	1.50	1.50	1.70	2.00
Total	1.00	1.00	1.00	1.00	1.00	1.00	1.50	1.50	1.70	2.00

MEDICAL EXAMINER

Fund: 100 General Fund
 Org1: 110 Medical Examiner

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 135,272	168,027	170,710	123,460	168,027	Personal Services	\$ 224,572	224,572	224,572
62,406	64,351	64,351	39,882	64,351	Contractual Services	73,000	69,000	69,000
16,480	9,300	9,300	5,741	8,900	Supplies and Expense	23,560	23,560	23,560
468	385	385	385	385	Fixed Charges	800	800	800
\$ 214,626	242,063	244,746	169,468	241,663	Total Expenditures	\$ 321,932	317,932	317,932
\$ 103,075	120,000	120,000	63,875	120,000	Public Charges for Serv	\$ 120,000	190,000	190,000
\$ 103,075	120,000	120,000	63,875	120,000	Total Revenues	\$ 120,000	190,000	190,000
\$ 111,551	122,063	124,746	105,593	121,663	TAX LEVY	\$ 201,932	127,932	127,932

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. Wisconsin Statutes 59.18 describes the duties and authority of a County Administrator in Wisconsin.

PROGRAM/SERVICES

Annual Budget

The annual budget is an 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 Finance and Property Committee for submission to the County Board, as well as keeping the County Board informed as to the financial 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 and commissions (Solid Waste Board, Library Board, North Central Community Services Program Board). The County Administrator is also responsible for appointing, evaluating, and if necessary, removing the appointed County Department Heads.

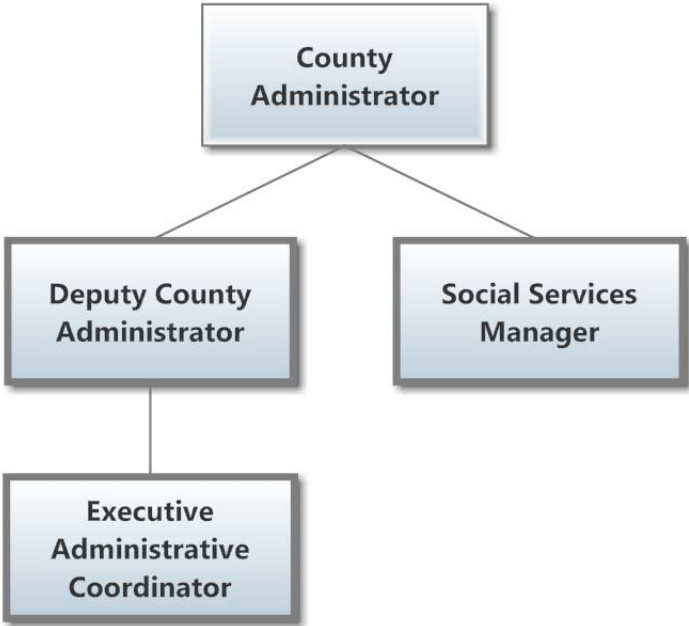
General Management Duties

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, is often 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 Criminal Justice Coordinating Council, 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)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Represented (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Non-Represented (FTE)	4.00	4.00	4.00	4.00	4.00	3.00	4.00	4.00	4.00	4.00
Total	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00

COUNTY ADMINISTRATION

Fund: 100 General Fund
 Org1: 115 County Administration

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 367,834	405,026	407,377	273,254	401,066	Personal Services	\$ 418,618	418,618	418,618
47,526	227,250	234,095	138,429	234,095	Contractual Services	227,250	227,250	227,250
17,353	28,946	43,950	13,255	43,950	Supplies and Expense	43,946	43,946	43,946
279	1,500	1,500	953	1,500	Grant Contribution Other	1,500	1,500	1,500
-	-	17,115	17,115	17,115	Other Financing Uses	-	-	-
\$ 432,992	662,722	704,037	443,006	697,726	Total Expenditures	\$ 691,314	691,314	691,314
\$ 3,666	1,750	1,750	193	1,750	Miscellaneous Revenue	\$ 1,750	1,750	1,750
-	-	35,004	30,000	35,004	Other Financing Sources	-	-	-
\$ 3,666	1,750	36,754	30,193	36,754	Total Revenues	\$ 1,750	1,750	1,750
\$ 429,326	660,972	667,283	412,813	660,972	TAX LEVY	\$ 689,564	689,564	689,564

CONTINGENT FUND

Fund: 100 General Fund
 Org1: 131 Contingent Fund

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ -	50,000	50,000	-	50,000	Grants, Contribution & Other	\$ 50,000	50,000	50,000
-	925,000	590,632	-	925,000	Other Financing Uses	750,000	550,000	522,086
\$ -	975,000	640,632	-	975,000	Total Expenditures	\$ 800,000	600,000	572,086
\$ -	975,000	640,632	-	975,000	TAX LEVY	\$ 800,000	600,000	572,086

Contingency Fund Expenditures

Items	2013 Actual	Items	2014 Actual
Adopted	1,000,000	Adopted	975,000
Storefront Learning Center	20,000	Brokaw Study	54,000
Pay Plan	381,052	Pay Plan transferred to departments	334,368
FEMA Hazard Mitigation	109,916		
Joint Day Report Service	147,000		
Boarding of Prisoners	170,000		
Affordable Care Act Counseling	5,013		
Balance	167,019	Balance	586,632

JUSTICE SYSTEM ALTERNATIVES

Fund: 100 General Fund
 Org1: 115 County Administration

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 99,288	101,853	103,429	70,366	101,853	Personal Services	\$ 105,822	105,822	105,822
1,041,250	1,129,379	1,136,813	707,728	1,136,813	Contractual Services	1,130,477	1,130,477	1,130,477
10,890	15,950	15,950	4,741	15,950	Supplies and Expense	19,950	19,950	19,950
-	-	-	6,060	-	Fixed Charges	10,000	10,000	10,000
\$ 1,151,428	1,247,182	1,256,192	788,895	1,254,616	Total Expenditures	\$ 1,266,249	1,266,249	1,266,249
\$ 165,188	42,494	49,640	28,113	49,640	Intergovernmental Grants & Aid	\$ 57,600	57,600	57,600
-	18,084	18,084	-	18,084	Public Charges for Serv	-	-	-
65,642	-	-	131,114	131,114	Intergov't Charges for Serv	-	-	-
-	-	-	500	500	Miscellaneous Revenue	-	-	-
-	-	288	-	288	Other Financing Sources	-	-	-
\$ 230,830	60,578	68,012	159,727	199,626	Total Revenues	\$ 57,600	57,600	57,600
\$ 920,598	1,186,604	1,188,180	629,168	1,054,990	TAX LEVY	\$ 1,208,649	1,208,649	1,208,649

COUNTY CLERK

MISSION STATEMENT

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. Compile 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 Clerks of the State of Wisconsin to assist them in issuing these plates.

Public

To serve the public in the most efficient way possible.

COUNTY CLERK



Number of Positions (FTE)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Represented (FTE)	3.00	3.00	3.00	3.00	2.50	3.00	0.00	0.00	2.50	0.00
Non-Represented (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	3.50	3.50	1.00	3.00
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	4.50	5.00	4.50	4.50	4.50	4.00

COUNTY CLERK

Fund: 100 General Fund
 Org1: 120 County Clerk

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 255,699	259,405	249,537	178,482	245,787	Personal Services	\$ 260,059	260,059	260,059
130,716	172,000	172,000	62,317	171,200	Contractual Services	172,000	172,000	172,000
233,240	303,925	303,925	145,701	303,850	Supplies and Expense	296,650	296,650	296,650
\$ 619,655	735,330	725,462	386,500	720,837	Total Expenditures	\$ 728,709	728,709	728,709
\$ 25,416	27,210	27,210	17,734	27,210	License & Permits	\$ 27,210	27,210	27,210
100,384	147,550	147,550	55,408	147,550	Public Charges for Serv	150,550	150,550	150,550
139,804	127,000	127,000	58,782	127,000	Intergov't Charges for Serv	120,500	120,500	120,500
640	600	600	693	800	Miscellaneous Revenue	900	900	900
\$ 266,244	302,360	302,360	132,617	302,560	Total Revenues	\$ 299,160	299,160	299,160
\$ 353,411	432,970	423,102	253,883	418,277	TAX LEVY	\$ 429,549	429,549	429,549

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.

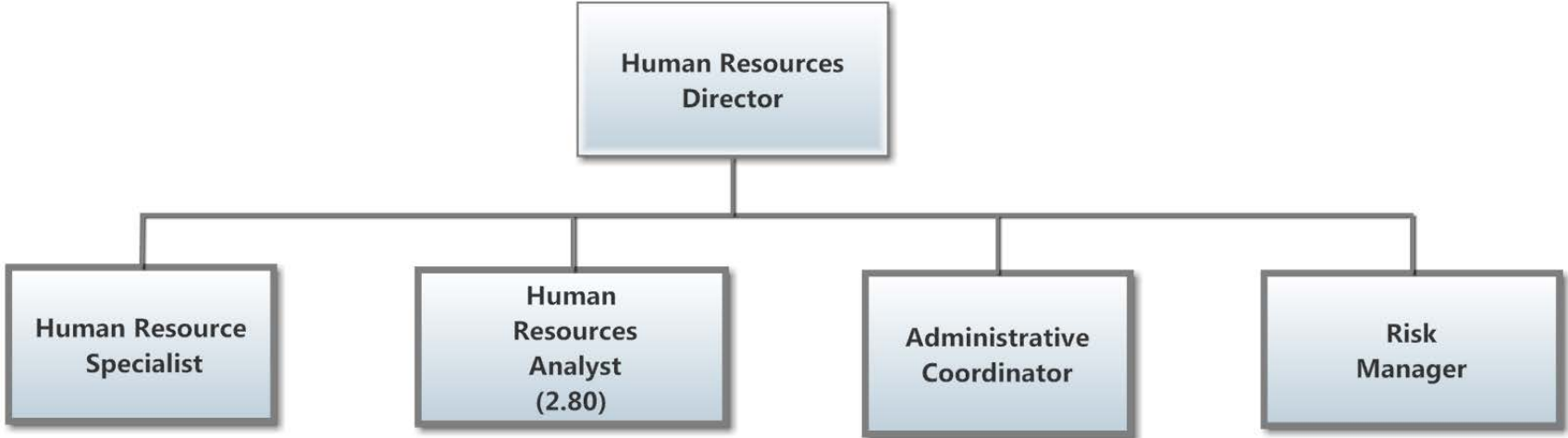
EMPLOYEE BENEFITS

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)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
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	6.80	6.80
Total	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	6.80	6.80

EMPLOYEE RESOURCES

Fund: 100 General Fund
 Org1: 125 Employee Resources

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 364,574	374,183	379,120	252,216	374,183	Personal Services	\$ 385,232	385,232	385,232
81,350	101,539	101,539	51,714	86,874	Contractual Services	97,539	97,539	97,539
33,627	38,192	38,192	29,279	41,539	Supplies and Expense	42,192	42,192	42,192
\$ 479,551	513,914	518,851	333,209	502,596	Total Expenditures	\$ 524,963	524,963	524,963
\$ 9,314	15,000	15,000	6,128	15,000	Intergov't Grants & Other	\$ -	10,000	10,000
24,128	1,800	1,800	15,341	51,420	Miscellaneous Revenue	1,800	1,800	1,800
\$ 33,442	16,800	16,800	21,469	66,420	Total Revenues	\$ 1,800	11,800	11,800
\$ 446,109	497,114	502,051	311,740	436,176	TAX LEVY	\$ 523,163	513,163	513,163

PROPERTY/CASUALTY INSURANCE

Fund: 850 Property/Casualty Fund
 Org1: 145 Insurance

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 94,628	93,207	93,207	62,890	93,207	Personal Services	\$ 96,429	96,429	96,429
8,215	33,984	33,984	703	33,984	Contractual Services	26,000	26,000	26,000
1,938	16,500	16,500	877	16,500	Supplies and Expense	12,750	12,750	12,750
485,762	627,047	627,047	462,120	627,047	Fixed Charges	616,422	616,422	616,422
\$ 590,543	770,738	770,738	526,590	770,738	Total Expenditures	\$ 751,601	751,601	751,601
\$ 833,894	758,984	758,984	759,708	759,708	Intergov't Charges for Serv	\$ 737,174	737,174	737,174
153,195	11,754	11,754	1,294,835	1,300,711	Miscellaneous Revenue	14,427	14,427	14,427
\$ 987,089	770,738	770,738	2,054,543	2,060,419	Total Revenues	\$ 751,601	751,601	751,601
\$ (396,546)	-	-	(1,527,953)	(1,289,681)	TAX LEVY	\$ -	-	-

EMPLOYEE BENEFIT INSURANCE

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

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 1,037,969	943,965	1,043,965	715,594	1,043,965	Personal Services	\$ 909,921	909,921	909,921
977,719	705,385	705,385	311,246	705,385	Contractual Services	718,557	718,557	718,557
10,248	32,150	32,150	3,555	32,150	Supplies and Expense	32,300	32,300	32,300
13,463,756	13,474,689	13,474,689	7,538,122	13,474,689	Fixed Charges	13,073,412	13,073,412	13,073,412
838,547	760,547	760,547	760,547	760,547	Other Financing Uses	745,000	745,000	745,000
\$ 16,328,239	15,916,736	16,016,736	9,329,064	16,016,736	Total Expenditures	\$ 15,479,190	15,479,190	15,479,190
\$ 169,011	33,000	33,000	81,656	90,000	Public Charges for Serv	\$ 33,000	33,000	33,000
12,293,751	14,947,877	14,947,877	10,221,407	15,449,047	Miscellaneous Revenue	14,509,546	14,509,546	14,509,546
838,547	935,859	1,035,859	760,547	1,035,859	Other Financing Sources	936,644	936,644	936,644
\$ 13,301,309	15,916,736	16,016,736	11,063,610	16,574,906	Total Revenues	\$ 15,479,190	15,479,190	15,479,190
\$ 3,026,930	-	-	(1,734,546)	(558,170)	TAX LEVY	\$ -	-	-

EMPLOYEE BENEFIT INSURANCE

Fund: 100 General Fund
 Org1: 148 Employee Benefits

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 189,971	100,000	100,000	45,258	100,000	Personal Services	\$ 100,000	100,000	100,000
\$ 189,971	100,000	100,000	45,258	100,000	Total Expenditures	\$ 100,000	100,000	100,000
\$ 1,318	-	-	560	800	Miscellaneous Revenue	\$ -	-	-
	100,000	100,000	-	100,000	Other Financing Sources	100,000	100,000	100,000
\$ 1,318	100,000	100,000	560	100,800	Total Revenues	\$ 100,000	100,000	100,000
\$ 188,653	-	-	44,698	(800)	TAX LEVY	\$ -	-	-



FINANCE

MISSION STATEMENT

Marathon County Finance Department provides financial management and accounting services to internal and external customers of Marathon County. To achieve this, the Department maintains comprehensive accounting, reporting and administrative systems that comply with Federal, State and County regulations.

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 Finance department staff is frequently called upon to research payment histories, ensure that duplicate payments are not prepared, answer questions and update the vendor tables with new vendor names and change-of-address information.

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.

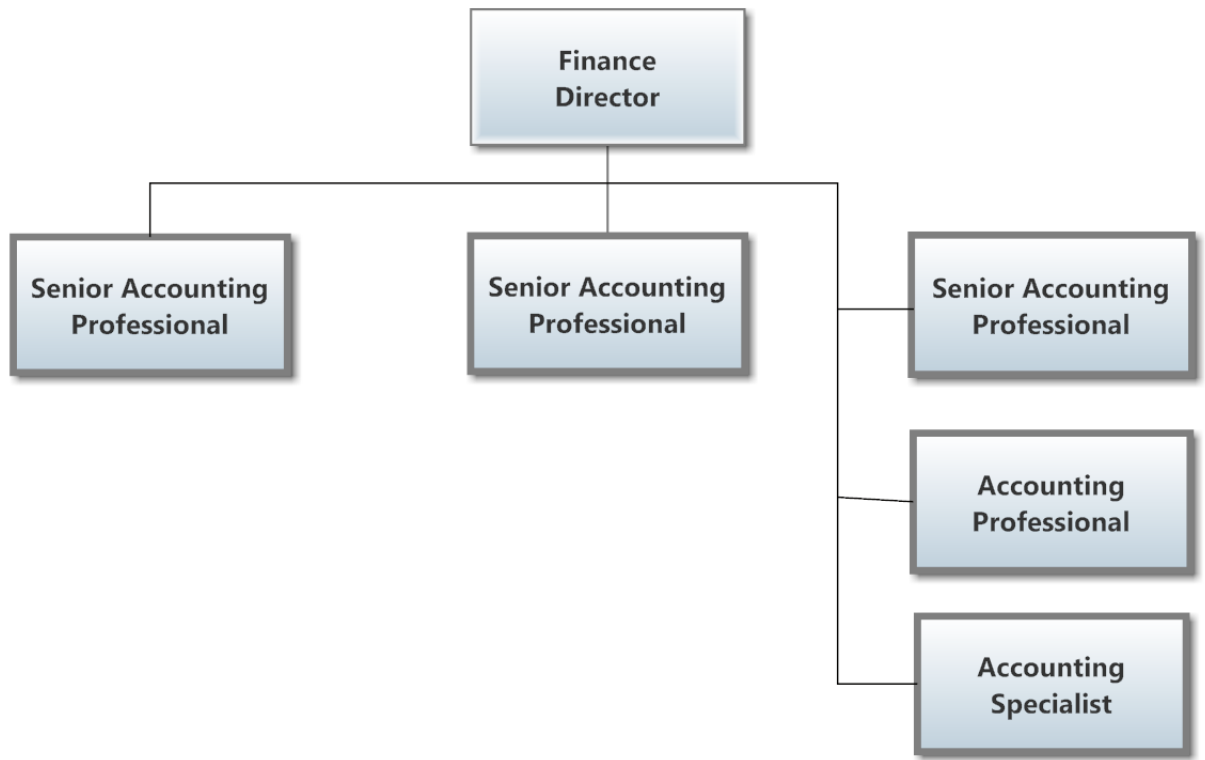
Fixed Assets

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)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Represented (FTE)	7.25	7.25	7.25	6.25	6.25	4.50	0.00	0.00	1.00	0.00
Non-Represented (FTE)	3.00	3.00	3.00	3.00	3.00	3.00	7.50	7.50	5.00	6.00
Total	10.25	10.25	10.25	9.25	9.25	7.50	7.50	7.50	6.00	6.00

FINANCE

Fund: 100 General Fund
 Org1: 135 Finance

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 468,787	482,023	489,598	330,966	482,023	Personal Services	\$ 537,565	537,565	537,565
100,640	93,450	93,450	62,964	93,450	Contractual Services	93,450	93,450	93,450
13,470	16,450	16,450	6,661	16,350	Supplies and Expense	16,450	16,450	16,450
257,709	138,344	138,344	-	138,344	Fixed Charges	138,344	138,344	138,344
23,594	-	37,991	1,736	37,991	Capital Outlay	-	-	-
4,025	-	-	-	-	Other Financing Uses	-	-	-
\$ 868,225	730,267	775,833	402,327	768,158	Total Expenditures	\$ 785,809	785,809	785,809
\$ 86,144	83,500	83,500	60,997	86,000	Intergov't Charges for Serv	\$ 83,500	91,500	91,500
104,944	-	-	63,872	64,100	Miscellaneous Revenue	-	2,000	2,000
-	138,344	176,335	-	176,335	Other Financing Sources	138,344	138,344	138,344
\$ 191,088	221,844	259,835	124,869	326,435	Total Revenues	\$ 221,844	231,844	231,844
\$ 677,137	508,423	515,998	277,458	441,723	TAX LEVY	\$ 563,965	553,965	553,965

GENERAL COUNTY INSURANCE

Fund: 100 General Fund
 Org1: 137 General County Insurance

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 388,962	328,509	328,509	328,509	328,509	Fixed Charges	\$ 354,034	354,034	354,034
\$ 388,962	328,509	328,509	328,509	328,509	Total Expenditures	\$ 354,034	354,034	354,034
\$ 388,962	328,509	328,509	328,509	328,509	TAX LEVY	\$ 354,034	354,034	354,034

SUPPORT TO OTHER AGENCIES

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

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 9,936,060	10,025,233	10,045,233	5,457,553	10,045,233	Grants Contributions & Other	\$ 10,025,216	10,181,173	10,181,173
\$ 9,936,060	10,025,233	10,045,233	5,457,553	10,045,233	Total Expenditures	\$ 10,025,216	10,181,173	10,181,173
\$ 15,675	20,000	20,000	10,425	20,000	Licenses & Permits	\$ 20,000	20,000	20,000
\$ 15,675	20,000	20,000	10,425	20,000	Total Revenues	\$ 20,000	20,000	20,000
\$ 9,920,385	10,005,233	10,025,233	5,447,128	10,025,233	TAX LEVY	\$ 10,005,216	10,161,173	10,161,173

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, are 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.

E. Tax Deeds

After three years of unpaid taxes, the County Treasurer reviews mortgage information and sends certified letters of Tax Deed Application to owners of record and to mortgage companies. The County Treasurer has the Health Department review the properties for contamination. If the owners still do not pay, the County Treasurer lists the properties for the Finance and Property Committee to review and move to take the deeds.

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. 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 Property Lister, a clerical person and a GIS technician. The statutory function of this department is to keep accurate information on all recorded parcels of real property in Marathon County.

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. The information is also loaded into the Marathon County Website for public access.

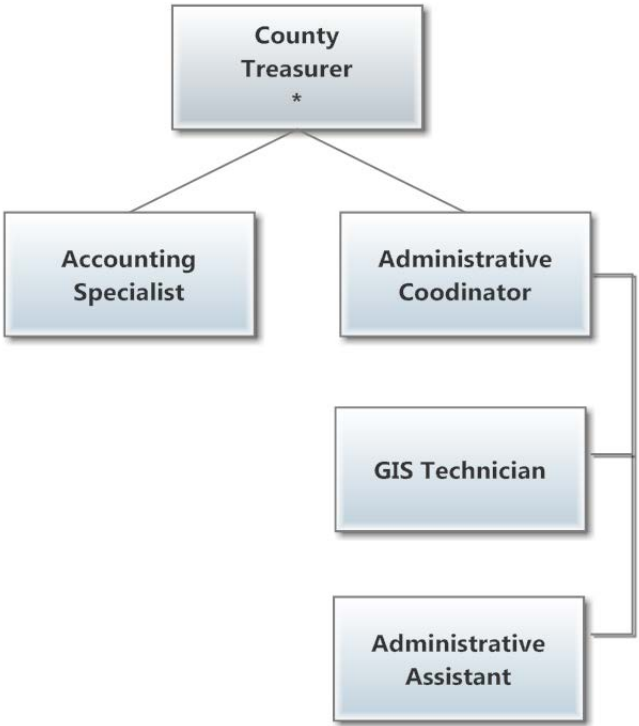
Preparation and Distribution of Assessment Rolls

Assessment Rolls for all 62 municipalities in Marathon County are generated in January of each year to provide information on parcels of real property for the use of taxation district assessors. The assessment changes are sent back electronically and loaded into the Land Record System. Summary reports are sent to verify that the loaded data matches. After the municipalities hold their Board of Review, any changes are entered and the Statement of Assessment is sent to the Clerk, Assessor, and the Department of Revenue.

Preparation and Distribution of Tax Rolls

All 62 municipalities are provided with a tax rate worksheet which is now online with assessment data uploaded from the Land Record System. When the local clerk has completed the rate sheet and submits it, the County Treasurer reviews for accuracy, and finalizes an upload into the Land Record System and notifies the City/County IT department that the municipality is ready to run and print. The IT department prints the bills, and burn CD's with copies of bills and tax rolls for the local treasurers.

TREASURER



Number of Positions (FTE)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Represented (FTE)	4.00	4.00	4.00	3.00	3.00	3.00	0.00	0.00	3.00	0.00
Non-Represented (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	4.00	4.00	1.00	4.00
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	5.00	5.00	5.00	5.00	5.00	5.00	5.00

TREASURER

Fund: 100 General Fund
 Org1: 140 Treasurer

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 359,739	387,342	393,130	262,661	387,342	Personal Services	\$ 378,333	378,333	378,333
22,510	105,607	85,607	12,453	85,607	Contractual Services	105,607	105,607	105,607
22,912	29,425	29,425	11,757	28,225	Supplies and Expense	30,425	30,425	30,425
31,796	44,300	44,300	(721)	45,500	Grants Contributions Other	44,300	44,300	44,300
-	-	16,625	2,660	16,625	Capital Outlay	-	-	-
\$ 436,957	566,674	569,087	288,810	563,299	Total Expenditures	\$ 558,665	558,665	558,665
\$ 12,325,921	10,883,450	10,883,450	6,038,415	10,900,062	Taxes	\$ 11,383,450	11,778,448	11,778,448
5,886,853	5,795,939	5,795,939	1,194,710	5,888,327	Intergov't Grants & Aid	5,797,242	5,797,242	5,797,242
35,873	30,200	30,200	578	31,000	Public Charges for Services	30,200	30,200	30,200
2,546	2,000	2,000	1,658	2,000	Intergov't Charges for Service	2,000	2,000	2,000
(45,053)	150,200	150,200	49,784	274,147	Miscellaneous Revenue	150,200	150,200	150,200
-	250,000	16,625	-	16,625	Other Financing Sources	500,000	500,000	500,000
\$ 18,206,140	17,111,789	16,878,414	7,285,145	17,112,161	Total Revenues	\$ 17,863,092	18,258,090	18,258,090
\$ (17,769,183)	(16,545,115)	(16,309,327)	(6,996,335)	(16,548,862)	TAX LEVY	\$ (17,304,427)	(17,699,425)	(17,699,425)

CORPORATION COUNSEL

MISSION STATEMENT

The Office of Corporation Counsel serves the collective safety and welfare of the residents of Marathon County by providing civil legal services including enforcement, counsel, and referral to county departments and the County Board.

PROGRAMS/SERVICES

Legal Services/General

The Office of Corporation Counsel is staffed by three full-time attorneys, one part-time attorney, two full-time secretaries, and two part-time secretaries. Office attorney's review, 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 Information Technology 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.

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.

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.

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: Chapters 54 and 55 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.

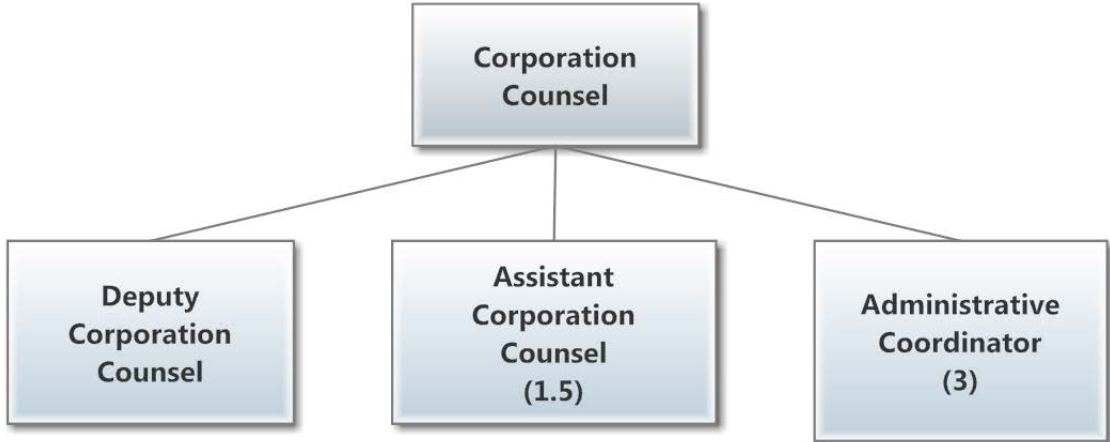
Legal Services/Ordinance Enforcement

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.

Workers Compensation Cases

Workers Compensation cases have been previously handled by outside counsel. It has been agreed between the Corporation Counsel and the Director of Employee Resources 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)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Represented (FTE)	4.50	4.50	4.50	4.50	4.50	4.50	0.00	0.00	3.00	0.00
Non-Represented (FTE)	2.00	2.00	2.00	2.00	2.00	2.00	6.50	6.50	3.50	6.50
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

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 528,397	563,567	570,274	376,003	563,567	Personal Services	\$ 605,613	605,613	605,613
4,856	4,715	4,715	4,802	5,475	Contractual Services	5,275	5,275	5,275
19,657	24,185	24,185	10,173	23,425	Supplies and Expense	25,480	25,480	25,480
\$ 552,910	592,467	599,174	390,978	592,467	Total Expenditures	\$ 636,368	636,368	636,368
\$ 200,089	247,196	247,196	82,721	247,196	Intergov't Charges for Serv	\$ 249,051	249,051	249,051
\$ 200,089	247,196	247,196	82,721	247,196	Total Revenues	\$ 249,051	249,051	249,051
\$ 352,821	345,271	351,978	308,257	345,271	TAX LEVY	\$ 387,317	387,317	387,317

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 prosecute all criminal actions for which venue attaches in Marathon County, 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 protect the community from the tragedy, indignity and cost of crime; to accomplish rehabilitation of offenders so they may become productive members of the community and not expend community resources in the future because of the offenders' further involvement in the criminal justice system; and to impress upon both offenders and the community the seriousness and consequences of any illegal activity against another person, their property, and/or the peace and dignity of the community.

PROGRAMS/SERVICES

Criminal/Ordinance Prosecution

The Marathon County District Attorney's Office receives reports and investigative documents from approximately sixteen 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 and what criminal or ordinance charges will be issued. 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, but not limited to, 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.

Diversion/Sentence Reduction Programs

The Marathon County District Attorney's Office is an active participant in programs designed to keep non-violent offenders out of the Marathon County Jail and/or the entire criminal justice system. The Misdemeanor Diversion Program allows offenders to avoid the criminal justice system and/or a criminal conviction through their deferred prosecution or deferred entry of judgment agreements. These agreements are designed to rehabilitate the offender by one or more of the following requirements: anger management treatment; drug and/or alcohol treatment; mental health treatment; financial counseling; community service hours; restitution payments; and others. The Felony Restorative Justice/Community Conferencing Program allows offenders with potential felony charges to reduce their charges and/or penalties by participation in the program. The program is designed to rehabilitate offenders by having them meet with the victims of their crimes or, in some cases, a panel of community

members. During this meeting, victims/community members are able to share their feelings about the crime, in general, as well as educate the offender about the particular impact the crime has had on the victims' lives. The victims/community members are also able to make suggestions regarding the offenders' sentence. Successful completion of this program may result in lower charges, shorter probation, and less jail time. The Operating While Intoxicated ("OWI") Treatment Court allows offenders who commit certain felony OWI charges to avoid prison through participation in intensive supervision by the Department of Corrections and the Drug Court team. The Court is designed to give offenders "one last chance" to avoid prison through their participation in this intensive supervision designed to help them with their drinking and driving and other criminal behaviors. Plans have commenced to begin a Drug Treatment Court in 2016.

Delinquent Youths, Juveniles In Need of Protection or Services, 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, juveniles in need of protection or services, 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.

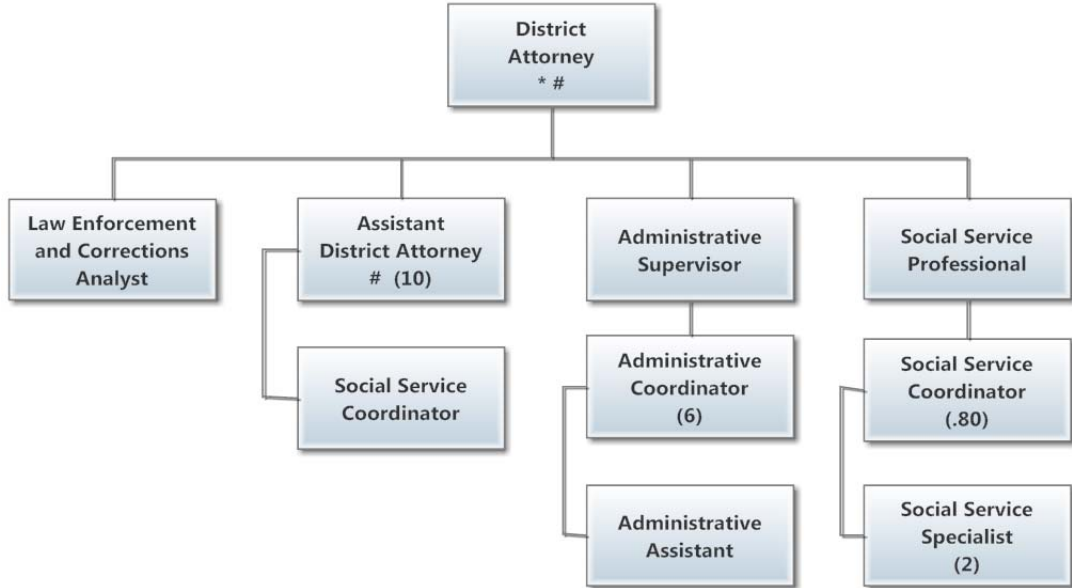
Victim Services

In accordance with the Wisconsin constitution and Ch. 950, Wis. Stats., services are provided to victims of crime via the Victim/Witness Services Program located in the Marathon County District Attorney's Office. The Victim/Witness Services Program provides information about the prosecution of cases to victims, witnesses, and citizens. Information is provided through in-person meetings or via mail or telephone regarding notices of upcoming hearings, restitution, crime victim compensation, disposition/sentencing, presentence investigations, victim impact statements, service referrals, and all other rights of victims and witnesses under Chapter 950, Wis. Stats.

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.

DISTRICT ATTORNEY



Number of Positions (FTE)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Represented (FTE)	11.00	11.00	10.90	10.90	10.90	10.90	0.00	0.00	10.00	0.00
Non-Represented (FTE)	1.00	2.00	2.00	2.00	2.00	2.00	12.80	12.80	2.80	13.80
Elected*	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	13.00	14.00	13.90	13.90	13.90	13.90	13.80	13.80	13.80	14.80
State Employee #	9.00	9.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00

DISTRICT ATTORNEY

Fund: 100 General Fund
 Org1: 155 District Attorney

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 812,724	848,203	857,087	596,446	848,203	Personal Services	\$ 934,926	934,926	934,926
236,687	307,535	386,735	115,565	386,735	Contractual Services	303,214	303,214	303,214
76,024	61,852	61,852	32,855	61,852	Supplies and Expense	61,107	61,107	61,107
11	300	300	-	300	Fixed Charges	300	300	300
6,772	-	-	-	-	Other Financing Uses	-	-	-
\$ 1,132,218	1,217,890	1,305,974	744,866	1,297,090	Total Expenditures	\$ 1,299,547	1,299,547	1,299,547
\$ 208,886	212,500	291,700	175,247	311,280	Intergov't Grants & Other	\$ 209,778	209,778	209,778
44,026	25,000	25,000	30,818	35,000	Public Charges for Serv	25,000	25,000	25,000
\$ 252,912	237,500	316,700	206,065	346,280	Total Revenues	\$ 234,778	234,778	234,778
\$ 879,306	980,390	989,274	538,801	950,810	TAX LEVY	\$ 1,064,769	1,064,769	1,064,769

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 records to store indefinitely. Additionally the Department now makes county picture identification cards and full scale reproductions of plats. The grantor/grantee and tract index are entered into our computer system and is scanned for reference. The Department has a high degree of interaction with the public for obtaining and recording documents.

PROGRAMS/SERVICES

Record Documents

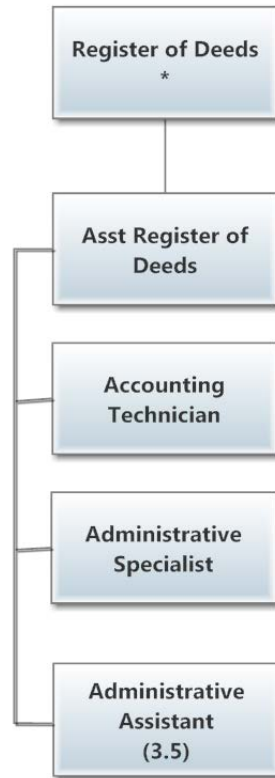
Record all documents authorized by law to be recorded in the office of the Register of Deeds by endorsing upon each document the day, hour and minute of reception and the document number, and some get a volume and page where recorded. Collect recording fees and transfer fee, if required.

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

Register, File, Index, 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 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.
Full access Land records are available through the internet for customers who want to pay for this service and we have a free package with less info.

REGISTER OF DEEDS



Number of Positions (FTE)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Represented (FTE)	6.00	6.00	6.00	6.00	5.50	5.50	0.00	0.00	5.50	0.00
Non-Represented (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	6.50	6.50	1.00	6.50
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	7.50	7.50	7.50	7.50	7.50	7.50

REGISTER OF DEEDS

Fund: 100 General Fund
 Org1: 165 Register of Deeds

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 521,285	551,119	558,137	364,681	551,119	Personal Services	\$ 579,859	579,859	579,859
144,951	233,989	233,989	74,577	233,989	Contractual Services	198,489	198,489	198,489
24,477	28,853	28,853	19,802	28,853	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
\$ 690,713	867,161	874,179	459,060	867,161	Total Expenditures	\$ 860,401	860,401	860,401
\$ 255,611	186,000	186,000	176,184	186,000	Taxes	\$ 186,000	186,000	186,000
795,183	832,500	832,500	419,151	832,500	Public Charges for Services	797,000	797,000	797,000
88,788	60,000	60,000	67,473	68,000	Intergov't Charges for Services	60,000	60,000	60,000
(9)	-	-	(3)		Miscellaneous Revenue	-	-	-
-	3,502	3,502	-	3,502	Other Financing Sources	7,105	7,105	7,105
\$ 1,139,573	1,082,002	1,082,002	662,805	1,090,002	Total Revenues	\$ 1,050,105	1,050,105	1,050,105
\$ (448,860)	(214,841)	(207,823)	(203,745)	(222,841)	TAX LEVY	\$ (189,704)	(189,704)	(189,704)

CONSERVATION, PLANNING & ZONING

MISSION STATEMENT

The Department of Conservation, Planning and Zoning's Mission is to protect our community's land and environment because the economic strength and vitality of our community is dependent on the quality of our resources. Through leadership, accountability, community engagement and collaborative partnerships we promote thoughtful and deliberate use of resources and innovative solutions to ensure Marathon County has healthy people, a healthy economy and a healthy environment today and tomorrow.

The Conservation, Planning and Zoning Department provide services in three program areas.

Land and Water Program: The Marathon County land and water programs implement and administer County policy established to protect land and water resources, balance sustainable land use with economic opportunities, promote community health and safety, protect public infrastructure, and minimize land use conflicts. This is accomplished through implementation of community plans, administration of local ordinances, technical assistance to landowners, community education, landowner education and administration of financial assistance to landowners and communities.

Land and water programming includes: animal waste storage and nutrient management, brownfield assessment and remediation, comprehensive zoning, farmland preservation, land division, livestock facility siting, non-metallic mine reclamation, private sewage system management, shore land, wetland and floodplain protection, storm water runoff management, managed grazing, lakes and rivers protection.

Planning Program: The Marathon County planning program provides the leadership and expertise to develop policies and plans to address community and resource concerns and promote community and economic development. This leadership and expertise is provided to Marathon County, local officials, local municipalities and communities, and advocate groups and is accomplished through the development of strategies for community development, soil and water resource protection, effective development of community services, public investment of infrastructure, establishing and protecting economic development opportunities, and protecting the physical integrity and value of property.

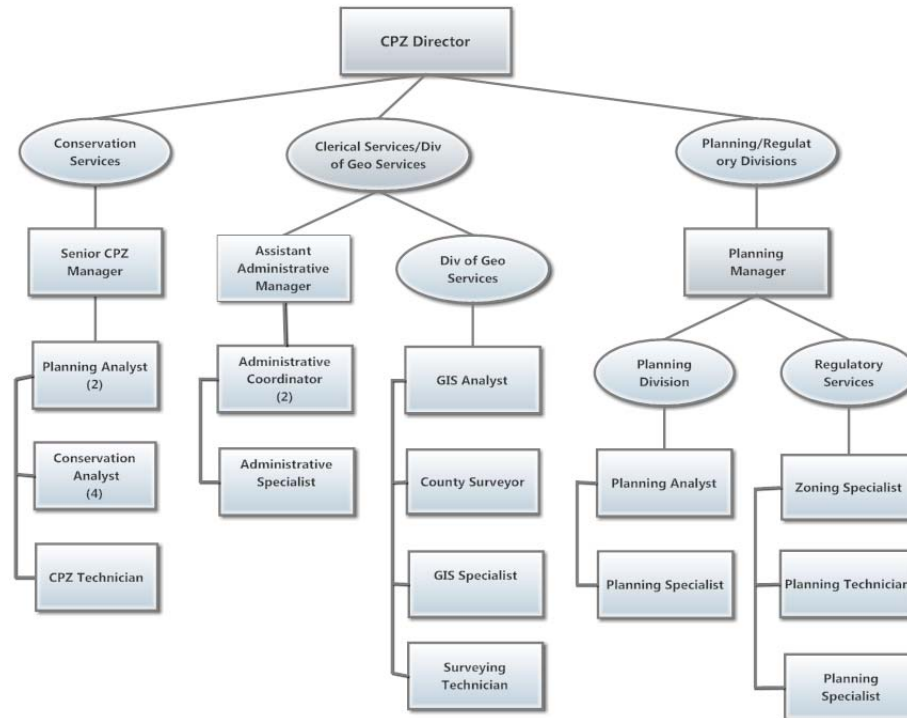
Planning assists with the development of state and federally mandated community plans including: community development and planning (comprehensive planning), transportation (infrastructure and services), land and water resource management, lake and river management, brownfield assessment and development, farmland preservation, re-districting, metro area sewer service, land division, hazard mitigation and storm water management

Land Information Services Program: The land information services program provides the data, data analysis, maps and tools to support the implementation of policies related to improved public safety response, economic development, land use, resource protection and the protection of private property. The land information services program assists municipalities, governmental departments, landowners, and private businesses through the development, maintenance and public access to a comprehensive, standardized and predictable Geographic Information System (GIS).

Land information services programming provides: emergency services mapping (address, response districts, and dispatch location), property mapping, watershed protection analysis, survey corner section remonumentation, community mapping, floodplain mapping, resource protection mapping (protected areas and land conversion), public access (intranet, internet, and public access terminals), county-wide (departmental) mapping and database support, data distribution/sale of land information (government agencies and private businesses), Geographic Information System (GIS), Land Information Office (LIO) and County Surveyor Office.

The Land Information Services program provides services for the following Marathon County Departments: Sheriff Dispatch, Emergency Operations Center, Highway, Clerk, Treasurer, Health, Register of Deeds, Property Description, Parks Recreation Forestry as well as other program areas within the Conservation, Planning and Zoning Department.

CONSERVATION, PLANNING & ZONING



Number of Positions (FTE)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Represented (FTE)	22.00	22.00	22.00	22.00	20.00	18.00	0.00	0.00	5.00	0.00
Non-Represented (FTE)	3.00	3.00	3.00	3.00	3.00	3.00	21.00	21.00	16.00	23.00
Total	25.00	25.00	25.00	25.00	23.00	21.00	21.00	21.00	21.00	23.00

CONSERVATION, PLANNING & ZONING

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

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 1,469,850	1,513,096	1,546,003	1,045,294	1,525,096	Personal Services	\$ 1,705,487	1,687,792	1,687,792
473,444	574,165	752,635	342,034	752,635	Contractual Services	485,064	479,631	479,631
128,450	77,903	78,683	39,089	78,683	Supplies and Expense	93,091	85,241	85,241
3,671	3,214	3,214	3,088	3,214	Fixed Charges	2,350	2,350	2,350
78,516	545,100	545,100	-	545,100	Grants Contributions & Other	734,644	734,644	734,644
\$ 2,153,931	2,713,478	2,925,635	1,429,505	2,904,728	Total Expenditures	\$ 3,020,636	2,989,658	2,989,658
\$ 478,720	410,899	412,009	397,456	485,342	Intergov't Grants & Other	\$ 397,540	396,322	396,322
232,415	223,000	223,000	154,059	231,000	Licenses & Permits	223,000	233,000	233,000
148,421	166,178	166,178	79,685	166,478	Public Charges for Serv	132,150	132,800	132,800
104,834	203,501	263,501	100,791	263,501	Intergov't Charges for Serv	203,501	202,501	202,501
58,100	-	9,040	54,093	55,900	Miscellaneous Revenue	-	6,437	6,437
-	470,000	591,100	-	591,100	Other Financing Sources	661,304	689,304	689,304
\$ 1,022,490	1,473,578	1,664,828	786,084	1,793,321	Total Revenues	\$ 1,617,495	1,660,364	1,660,364
\$ 1,131,441	1,239,900	1,260,807	643,421	1,111,407	TAX LEVY	\$ 1,403,141	1,329,294	1,329,294

FACILITIES AND CAPITAL MANAGEMENT

MISSION STATEMENT

The mission of the Marathon County Facilities and Capital Management 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. Oversee the implementation of non-highway capital projects.

PROGRAMS/SERVICES

Maintenance

This program provides preventive and routine maintenance for the Courthouse/Jail Complex, Thomas Street Facility, Credit Union, River Drive Buildings, Juvenile Detention Facility, TRC, Library, Radio Tower Communication shelters, 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.

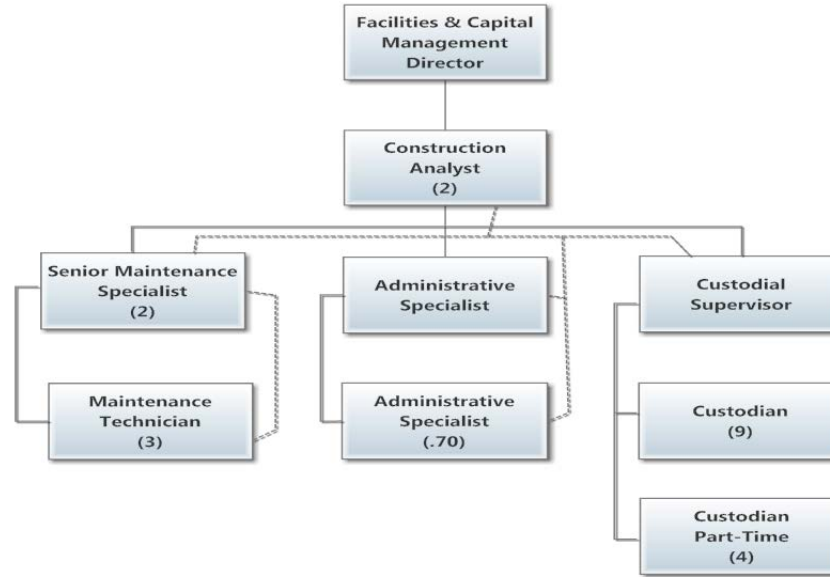
Custodial

This program provides janitorial services for the Courthouse/Jail Complex, Thomas Street Facility, River Drive Buildings, Juvenile Detention Facility, TRC, 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 Program (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)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Represented (FTE)	16.00	16.00	16.00	21.00	22.50	21.50	0.00	0.00	3.00	0.00
Non-Represented (FTE)	3.00	2.00	2.00	2.00	2.00	2.00	23.75	23.75	20.70	23.70
Total	19.00	18.00	18.00	23.00	24.50	23.50	23.75	23.75	23.70	23.70

FACILITIES AND CAPITAL MANAGEMENT

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

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 1,348,398	1,426,155	1,449,480	956,536	1,426,155	Personal Services	\$ 1,542,645	1,527,234	1,527,234
846,356	972,290	1,018,513	517,877	1,011,973	Contractual Services	1,000,410	975,410	975,410
89,673	106,710	106,710	66,342	113,650	Supplies and Expense	108,610	108,610	108,610
10,792	14,250	14,250	7,955	14,250	Building Materials	13,550	13,550	13,550
5,860	4,723	4,723	3,936	4,723	Fixed Charges	4,437	4,437	4,437
53,227	56,000	56,000	35,541	56,000	Other Financing Uses	56,000	56,000	56,000
\$ 2,354,306	2,580,128	2,649,676	1,588,187	2,626,751	Total Expenditures	\$ 2,725,652	2,685,241	2,685,241
\$ 18,600	14,420	14,420	14,819	14,420	Intergov't Grants & Other	\$ 15,420	15,420	15,420
562,537	552,114	552,114	397,016	553,314	Miscellaneous Revenue	563,723	563,723	563,723
-	144,554	177,159	-	177,159	Other Financing Sources	233,275	233,275	233,275
\$ 581,137	711,088	743,693	411,835	744,893	Total Revenues	\$ 812,418	812,418	812,418
\$ 1,773,169	1,869,040	1,905,983	1,176,352	1,881,858	TAX LEVY	\$ 1,913,234	1,872,823	1,872,823

SHERIFF

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

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
- 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
- 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 and education

- ATV, Boat and 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 32 fire departments, 34 EMS/first responder groups, 2 Life Support Helicopter Teams, 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 and receiving/dispatching routine non-emergency calls for service
- Monitor, enter and send messages via the TIME system and
- 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
- Support Incident Command System at major events

Investigative Division

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:

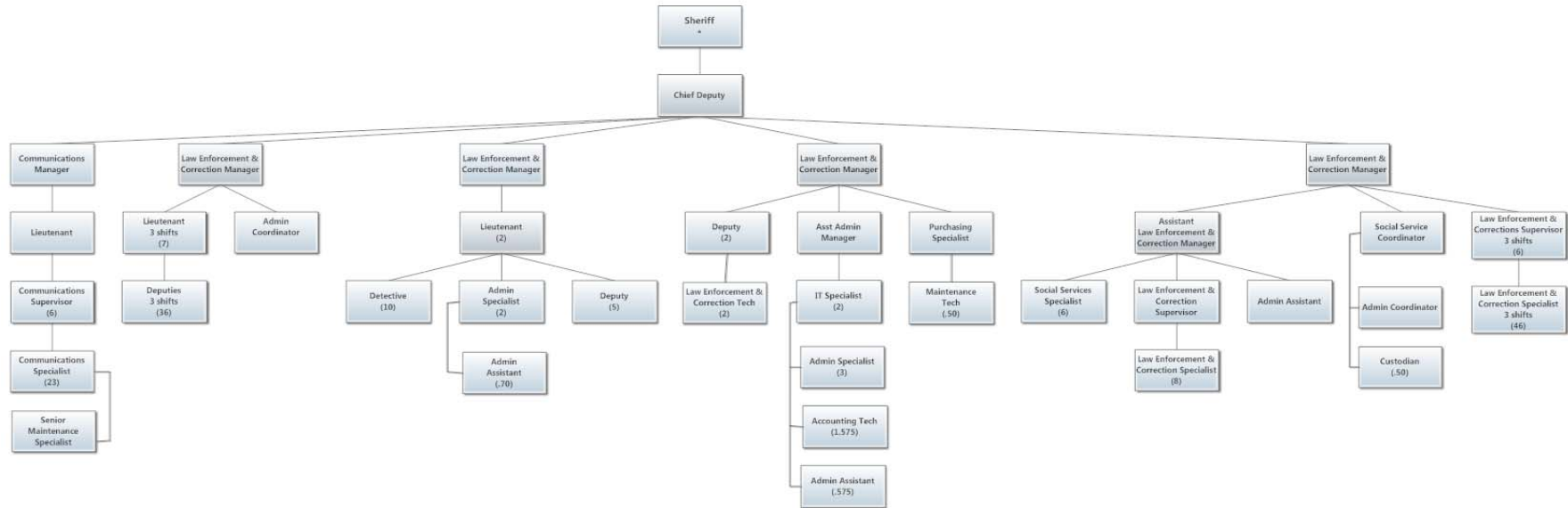
- Investigate all major crimes and such lesser offenses as may be required
- Provide staff advice and assistance to other department personnel and other requesting agencies
- Crime scene evidence collection and proper evidence handling, documentation and storage
- Physical movement of detained/incarcerated 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
- Operate the facility in a cost efficient manner and 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 and dental/health appointments
- Maintain records as required
- Assign/monitor Huber inmates
- Assign/work with electronic monitor programming and sentence reduction programming

SHERIFF



Number of Positions (FTE)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Represented (FTE)	163.00	163.00	168.00	169.00	168.50	169.00	62.00	62.00	63.00	63.00
Non-Represented (FTE)	9.00	8.00	9.00	9.00	9.00	9.00	114.00	114.00	116.00	122.85
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	173.00	172.00	178.00	179.00	178.50	179.00	177.00	177.00	180.00	186.85

SHERIFF

Fund: 100 General Fund
 Org1: 610 Sheriff Department

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 10,144,113	10,603,834	10,685,762	7,107,434	10,629,041	Personal Services	\$ 10,781,082	10,935,990	10,963,904
803,547	497,193	515,656	327,838	515,656	Contractual Services	523,303	528,403	528,403
830,589	888,293	931,002	573,276	923,774	Supplies and Expense	784,565	823,455	823,455
60,106	59,156	59,156	59,156	59,156	Fixed Charges	56,685	56,685	56,685
65,208	51,993	21,537	48,275	21,537	Grants Contributions & Other	1,545	1,664	1,664
171,071	84,160	44,577	48,061	48,577	Capital Outlay	-	-	-
4,895	-	-	-	-	Other Financing Sources	-	-	-
\$ 12,079,529	12,184,629	12,257,690	8,164,040	12,197,741	Total Expenditures	\$ 12,147,180	12,346,197	12,374,111
\$ 160,067	145,278	207,860	101,431	209,859	Intergov't Grants & Aid	\$ 57,269	57,269	57,269
238,834	121,000	121,000	141,722	189,800	Fines Forfeits & Penalties	144,000	144,000	144,000
266,219	267,225	267,225	133,890	267,225	Public Charges for Services	283,200	283,200	283,200
17,885	15,900	15,900	5,482	15,900	Intergov't Charges for Services	15,700	15,700	15,700
21,138	12,000	12,000	10,819	23,150	Miscellaneous Revenue	2,000	2,000	2,000
23,967	215,909	169,667	-	169,667	Other Financing Sources	69,250	69,250	69,250
\$ 728,110	777,312	793,652	393,344	875,601	Total Revenues	\$ 571,419	571,419	571,419
\$ 11,351,419	11,407,317	11,464,038	7,770,696	11,322,140	TAX LEVY	\$ 11,575,761	11,774,778	11,802,692

ADULT CORRECTIONAL

Fund: 100 General Fund
 Org1: 650 Adult Correction

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 3,280,824	3,648,163	3,703,154	2,615,820	3,648,163	Personal Services	\$ 4,076,629	4,453,357	4,453,357
1,936,310	1,926,077	1,958,941	1,351,900	1,958,941	Contractual Services	1,926,077	2,282,000	2,282,000
141,097	226,093	231,764	94,943	259,764	Supplies and Expense	141,650	141,650	141,650
(210)	-	-	-	-	Building Materials	-	-	-
\$ 5,358,021	5,800,333	5,893,859	4,062,663	5,866,868	Total Expenditures	\$ 6,144,356	6,877,007	6,877,007
\$ 15,311	500	10,500	1,600	11,600	Intergov't Grants & Aid	\$ -	-	-
653,556	599,200	599,200	325,548	608,000	Public Charges for Services	620,250	660,250	660,250
173,060	220,000	220,000	107,140	220,000	Intergov't Charges for Services	220,000	220,000	220,000
26,522	-	-	27,601	30,500	Miscellaneous Revenue	-	-	-
-	138,993	167,528	-	167,528	Other Financing Sources	35,000	35,000	35,000
\$ 868,449	958,693	997,228	461,889	1,037,628	Total Revenues	\$ 875,250	915,250	915,250
\$ 4,489,572	4,841,640	4,896,631	3,600,774	4,829,240	TAX LEVY	\$ 5,269,106	5,961,757	5,961,757

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

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 992,512	1,028,653	1,040,753	564,024	1,028,653	Personal Services	\$ 1,053,416	877,380	877,380
38,390	24,550	41,150	36,254	41,150	Contractual Services	38,150	38,150	38,150
6,175	7,783	7,783	5,017	7,783	Supplies and Expense	11,871	11,871	11,871
\$ 1,037,077	1,060,986	1,089,686	605,295	1,077,586	Total Expenditures	\$ 1,103,437	927,401	927,401
\$ 11,063	6,000	11,300	9,398	11,300	Intergov't Grants & Aid	\$ 8,000	8,000	8,000
14,488	22,500	22,500	9,719	22,500	Public Charges for Services	22,500	22,500	22,500
153,300	125,000	125,000	80,100	125,000	Intergov't Charges for Services	125,000	125,000	125,000
\$ 178,851	153,500	158,800	99,217	158,800	Total Revenues	\$ 155,500	155,500	155,500
\$ 858,226	907,486	930,886	506,078	918,786	TAX LEVY	\$ 947,937	771,901	771,901

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

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 420,843	463,023	469,021	318,923	463,023	Personal Services	\$ 469,727	464,253	464,253
16,720	16,900	300	474	300	Contractual Services	-	-	-
1,728	14,588	5,088	765	5,088	Supplies and Expense	1,000	1,000	1,000
-	-	-	434	-	Fixed Charges	-	-	-
\$ 439,291	494,511	474,409	320,596	468,411	Total Expenditures	\$ 470,727	465,253	465,253
\$ 6,950	5,300	-	-	-	Intergov't Grants & Aid	\$ -	-	-
13,331	20,000	20,000	8,750	20,000	Public Charges for Services	20,000	20,000	20,000
55,192	55,090	55,090	52,910	55,090	Intergov't Charges for Services	55,090	55,090	55,090
-	9,500	-	-	-	Other Financing Sources	-	-	-
\$ 75,473	89,890	75,090	61,660	75,090	Total Revenues	\$ 75,090	75,090	75,090
\$ 363,818	404,621	399,319	258,936	393,321	TAX LEVY	\$ 395,637	390,163	390,163

EMERGENCY MANAGEMENT

MISSION STATEMENT

The Mission of the Marathon County Office of Emergency Management is to assist the community in mitigating known hazards and in preparing for, responding to, surviving and recovering from both natural and man-made disasters.

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 Response Plan (ERP) has been developed to replace the Emergency Operations Plan. The ERP is organized into a Basic Operations plan with 14 Emergency Support Functions. The ERP 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 ERP 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)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Represented (FTE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00
Non-Represented (FTE)	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00	1.00	2.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00	2.00	2.00

EMERGENCY MANAGEMENT

Fund: 100 General Fund
 Org1: 640 Emergency Management

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 177,857	170,670	170,670	115,777	170,670	Personal Services	\$ 189,032	189,032	189,032
6,961	413,550	413,550	406,138	413,550	Contractual Services	408,000	408,000	408,000
89,188	63,911	63,911	9,476	63,911	Supplies and Expense	81,050	81,050	81,050
3,422	18,500	30,896	21,616	30,896	Fixed Charges	30,958	30,958	30,958
617,414	20,000	240,056	11,189	243,542	Grants Contributions & Other	20,000	20,000	20,000
-	5,000	5,000	-	5,000	Capital Outlay	-	-	-
28,377	-	-	-	-	Other Financing Uses	-	-	-
\$ 923,219	691,631	924,083	564,196	927,569	Total Expenditures	\$ 729,040	729,040	729,040
\$ 789,277	156,152	156,152	53,647	156,152	Intergov't Grants & Other	\$ 154,598	154,598	154,598
400	-	-	-	-	Miscellaneous Revenue	-	-	-
111,592	-	217,542	-	217,542	Other Financing Sources	-	-	-
\$ 901,269	156,152	373,694	53,647	373,694	Total Revenues	\$ 154,598	154,598	154,598
\$ 21,950	535,479	550,389	510,549	553,875	TAX LEVY	\$ 574,442	574,442	574,442

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 110 bridges. This program also provides for replacement and upkeep of multiple 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. 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.

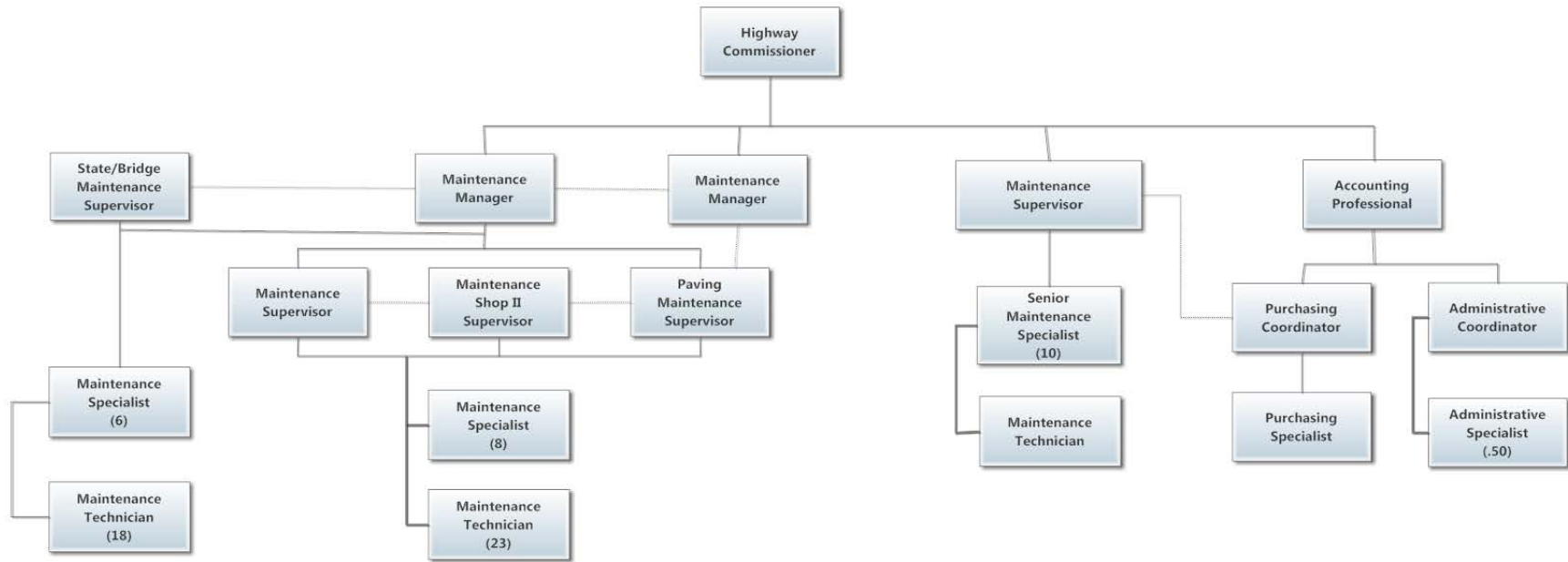
STP Program

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)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Represented (FTE)	72.00	72.00	72.00	72.00	72.00	71.00	0.00	0.00	67.00	68.00
Non-Represented (FTE)	8.00	7.00	7.00	8.00	8.00	8.00	78.00	78.00	10.00	10.50
Total	80.00	79.00	79.00	80.00	80.00	79.00	78.00	78.00	77.00	78.50

HIGHWAY

Fund: 800 Highway Fund
 Org1: 265 County Highway

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 8,203,534	8,965,097	8,965,097	5,613,613	8,965,097	Personal Services	\$ 8,964,225	9,239,225	9,239,225
619,408	1,270,336	1,284,336	430,916	1,270,336	Contractual Services	1,903,100	1,906,747	1,906,747
1,728,004	3,197,825	3,197,825	1,978,435	3,197,825	Supplies and Expense	3,234,188	3,234,188	3,234,188
6,592,359	12,972,896	12,972,896	5,507,981	12,972,896	Building Material	12,355,000	12,355,000	12,355,000
5,754,125	3,836,138	3,836,138	2,893,188	3,836,138	Fixed Charges	3,901,488	3,701,488	3,701,488
5,316	-	-	-	-	Grants Contributions & Other	-	-	-
183,330	1,214,513	1,214,513	1,036,015	1,214,513	Capital Outlay	1,232,600	1,236,247	1,236,247
(7,187,293)	-	-	-	-	Other Financing Uses	-	-	-
\$ 15,898,783	31,456,805	31,470,805	17,460,148	31,456,805	Total Expenditures	\$ 31,590,601	31,672,895	31,672,895
\$ 3,870,966	4,789,448	4,789,448	2,644,299	4,789,448	Intergov't Grants & Other	\$ 2,750,000	2,820,570	2,820,570
8,705	17,000	17,000	3,254	17,000	Licenses and Permits	10,000	10,000	10,000
34,078	-	-	-	-	Public Charges for Services	-	-	-
4,715,379	11,483,220	11,483,220	8,332,937	11,569,831	Intergov't Charges for Serv	11,786,251	11,786,251	11,786,251
414,778	380,000	380,000	215,530	381,500	Miscellaneous Revenue	291,200	291,200	291,200
1,682,685	8,722,641	8,736,641	5,972,641	8,722,641	Other Financing Sources	10,446,065	10,876,065	10,876,065
\$ 10,726,591	25,392,309	25,406,309	17,168,661	25,480,420	Total Revenues	\$ 25,283,516	25,784,086	25,784,086
\$ 5,172,192	6,064,496	6,064,496	291,487	5,976,385	TAX LEVY	\$ 6,307,085	5,888,809	5,888,809

CENTRAL WISCONSIN AIRPORT

MISSION STATEMENT

The mission of the Central Wisconsin Airport is to be the airport of choice by providing a safe, efficient, and competitive operating environment.

VISION STATEMENT

Our vision is to empower our teams to lead the organization in providing exceptional service.

PROGRAMS/SERVICES

The Central Wisconsin Joint Airport Board and staff of 21 operate, maintain, and develop this primary non-hub airport, which serves the nine county regional air service of central Wisconsin. To accomplish this, the airport provides the following services:

Airport Terminal Operation

CWA operates and maintains the airport terminal area and its various systems that provide the connection between ground transportation, and air transportation. The buildings, roadways, water and sewer systems, electrical distribution system, telecommunications systems, and parking facilities are operated and maintained to assure that air service remains available to the region. The airport is currently undergoing a \$35 million terminal area renovation. This ten-year initiative is expected to be completed in the fall of 2015.

Airfield Operations

CWA operates the airfield according to federal and state regulations. The pavements, safety areas, airfield lighting and pavement markings are maintained to assure safe and reliable air transportation. The airport maintenance staff provides all snow removal and ice control operations for the facility. The airport also owns 28 small aircraft T-Hangar units, and several corporate hangar units.

Safety and Security Programs

Federally regulated safety and security programs are drafted, implemented, and maintained by airport employees. CWA operates aircraft rescue and fire-fighting equipment on a twenty-four hour basis, providing primary security for both commercial and private aviation.

Air Traffic Control and Landing Air Operation and Maintenance

CWA owns and operates the Central Wisconsin Air Traffic Control Tower, one of 250 contract tower facilities operated within the United States. Airport personnel operate and maintain the equipment used in the air traffic control tower, while contract tower controllers manage air traffic within the CWA airspace. CWA also installs and maintains various air navigational aids used by aircraft to guide them while in our airspace. This equipment generally includes air band radio systems, radar, an outer marker beacon and automated weather reporting systems.

Vehicle Maintenance

CWA personnel operate and maintain all automotive and contractor's equipment owned by the airport and used to maintain the airfield, to plow snow and control ice, to fight fires, and to mow grass. This equipment includes: four plow trucks with tow behind runway sweepers, two aircraft rescue and firefighting vehicles, two 2500 ton per hour snow blowers, several end loaders with plows, and two runway deicing trucks.

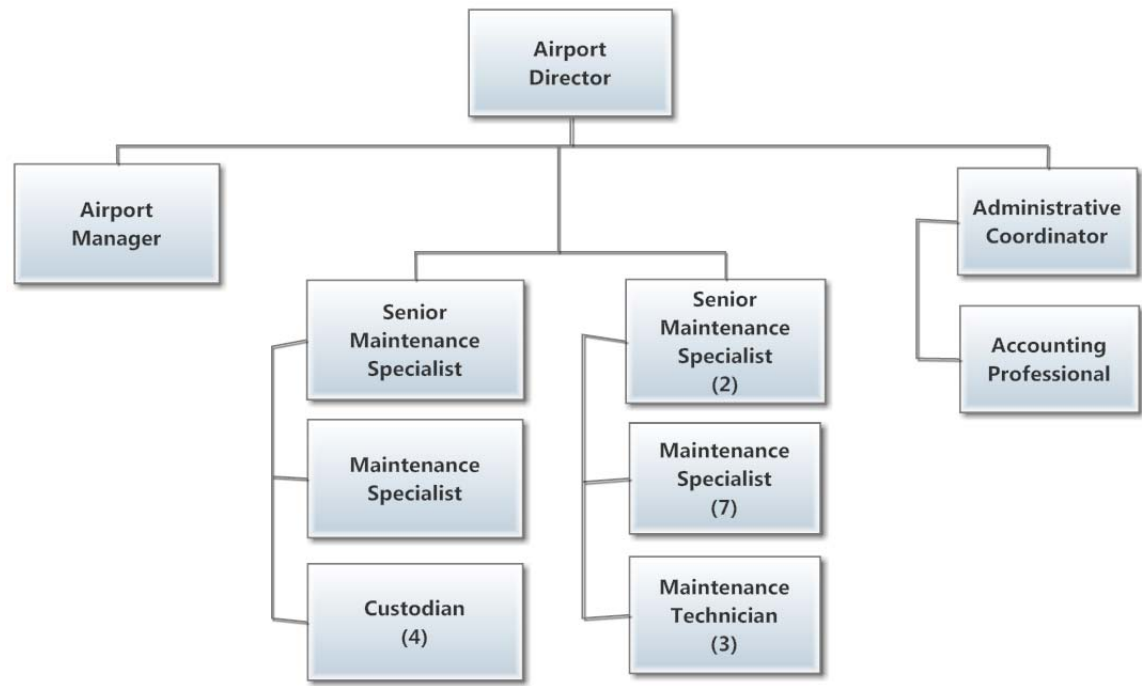
Tenant Leasing

The Central Wisconsin Joint Airport Board, through the Airport Director, administers leases with airlines, car rental agencies, aircraft hangar tenants, corporate land-lease tenants, concessions tenants, a fixed base operator, agricultural land-lease tenants, and others. The Board also promotes air service, assures aviation safety and secures funding for airport capital development.

Education Programs

Airport staff works with area primary and secondary schools to offer educational opportunities and provides airport tours to students. The airport also conducts tours for various service groups in the area, and provides information to these groups through presentations on various topics of interest to the public.

CENTRAL WISCONSIN AIRPORT



Number of Positions (FTE)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Represented (FTE)	18.10	18.10	18.10	18.10	18.10	19.10	16.45	16.45	18.00	18.00
Non-Represented (FTE)	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00
Total	21.10	21.10	21.10	21.10	21.10	22.10	20.45	20.45	22.00	22.00

CENTRAL WISCONSIN AIRPORT

Fund: 700 Airport Fund
 Org1: 300 Central Wisconsin Airport

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 1,364,273	1,525,992	1,525,992	873,775	1,525,992	Personal Services	\$ 1,503,502	1,503,502	1,503,502
423,329	417,500	417,500	268,009	417,500	Contractual Services	434,000	412,000	412,000
470,512	361,800	392,351	255,412	392,351	Supplies and Expense	394,700	355,200	355,200
31,064	27,000	27,000	39,692	27,000	Building Materials	29,500	26,000	26,000
2,190,536	67,000	67,000	53,144	67,000	Fixed Charges	61,000	61,000	61,000
63	150,000	2,264,364	326,721	2,016,781	Capital Outlay	203,500	200,000	200,000
5,467,693	665,984	1,032,765	536,339	1,032,765	Other Financing Uses	728,661	792,163	792,163
\$ 9,947,470	3,215,276	5,726,972	2,353,092	5,479,389	Total Expenditures	\$ 3,354,863	3,349,865	3,349,865
\$ 280	-	-	222	300	Taxes	\$ -	-	-
3,331,789	2,770,700	2,915,700	2,321,869	3,354,885	Public Charges for Services	2,805,700	2,800,700	2,800,700
23,417	-	-	6,904	6,904	Intergov't Charges for Service	50,000	50,000	50,000
7,252,974	13,000	13,000	12,976	22,625	Miscellaneous Revenue	7,000	7,002	7,002
5,467,693	431,576	2,798,272	2,036,339	2,798,272	Other Financing Sources	492,163	492,163	492,163
\$ 16,076,153	3,215,276	5,726,972	4,378,310	6,182,986	Total Revenues	\$ 3,354,863	3,349,865	3,349,865
\$ (6,128,683)	-	-	(2,025,218)	(703,597)	TAX LEVY	\$ -	-	-



HEALTH

MISSION STATEMENT

To advance a healthy Marathon County community by preventing disease, promoting health, and protecting the public from environmental hazards.

PROGRAMS/SERVICES

Chronic Disease Prevention:

The Chronic Disease Prevention program is responsible for preventing chronic diseases within our county. Working closely with community partners, program initiatives include: reducing the impact of alcohol and other drug abuse, tobacco control and education, increasing access to local healthy food and physical activity, and linking women to breast cancer screening services.

Communicable Disease and Water Testing Laboratory:

The Communicable Disease program is responsible for preventing, monitoring and controlling infectious diseases. This is accomplished through the following services: STD (sexually transmitted disease) and immunization clinics, tuberculosis case management and medication management, Hepatitis B and C case management and education, rabies control, education on international travel, rabies control, and follow-up investigation of reportable communicable diseases.

The Water Testing Laboratory is responsible for monitoring public and private drinking water systems and recreational waters such as swimming pools, interpreting test results for well owners, and providing education concerning water safety issues.

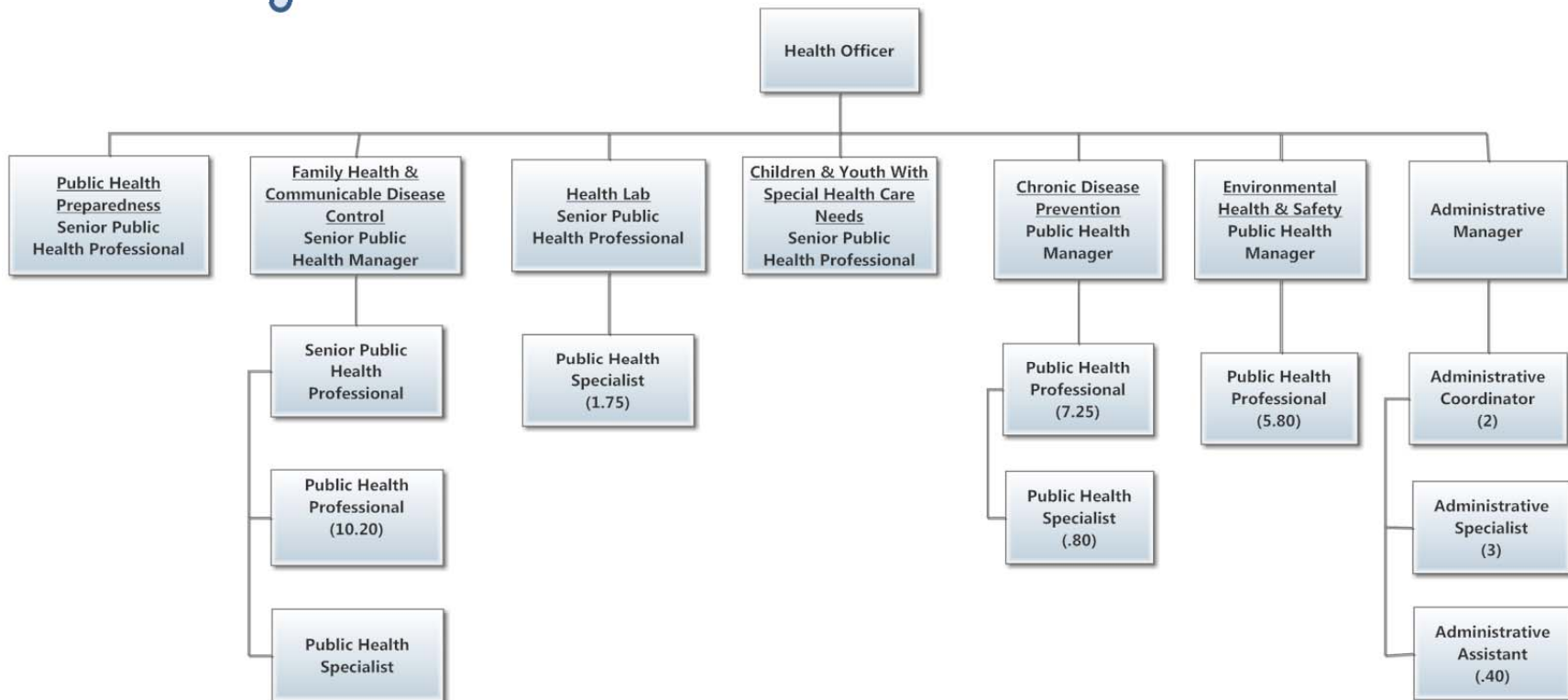
Environmental Health and Safety:

The Environmental Health program is responsible for assuring safe food, lodging, camping, pool, mobile home parks, and body tattoo. This is accomplished by providing education, inspections with local businesses and organizations to meet state licensing and public health regulations. In addition, the program investigates, educates, controls, and/or prevents health hazards (e.g., radon, air quality, mold, pest/rodent, housing issues).

Family Health:

The Family Health program is responsible for improving access to prenatal care, improving birth and child health outcomes, and decreasing child abuse and neglect. Specific program services include care coordination, health teaching, and parent education for pregnant women, families with newborns and children & youth with special health care needs. The program provides hearing and vision screening for all school districts in Marathon County. In addition, the Family Health program works closely with community partners to promote breastfeeding, childhood safety, and school readiness.

HEALTH



Number of Positions (FTE)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Represented (FTE)	37.70	37.70	38.70	38.70	37.70	35.70	0.00	0.00	5.40	0.00
Non-Represented (FTE)	7.00	7.00	7.00	8.00	8.00	8.00	44.96	44.96	36.60	42.20
Total	44.70	44.70	45.70	46.70	45.70	43.70	44.96	44.96	42.00	42.20

HEALTH

Fund: 100 General Fund
 Org1: 315 Health

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 3,313,413	3,440,265	3,474,154	2,273,951	3,447,334	Personal Services	\$ 3,408,197	3,408,197	3,408,197
997,624	891,374	991,916	536,229	985,318	Contractual Services	919,171	919,171	919,171
307,542	519,092	765,608	172,392	724,487	Supplies and Expense	535,508	535,508	535,508
11,488	80,000	60,000	30,824	60,000	Grants, Contributions & Other	-	30,000	30,000
\$ 4,630,067	4,930,731	5,291,678	3,013,396	5,217,139	Total Expenditures	\$ 4,862,876	4,892,876	4,892,876
\$ 1,016,488	1,065,644	948,646	546,754	938,483	Intergov't Grants & Other	\$ 730,532	730,532	730,532
656,766	595,166	594,666	606,492	610,682	Public Charges for Services	679,356	682,356	682,356
-	-	7,825	(3,049)	500	Intergov't Charges for Serv	600	600	600
219,056	125,682	178,555	118,497	162,950	Miscellaneous Revenue	76,311	76,311	76,311
-	275,336	629,019	-	629,019	Other Financing Sources	428,701	428,701	428,701
\$ 1,892,310	2,061,828	2,358,711	1,268,694	2,341,634	Total Revenues	\$ 1,915,500	1,918,500	1,918,500
\$ 2,737,757	2,868,903	2,932,967	1,744,702	2,875,505	TAX LEVY	\$ 2,947,376	2,974,376	2,974,376

SOLID WASTE

MISSION STATEMENT

To provide the residents, businesses and organizations of the region with a cost-effective, comprehensive integrated waste management system. The system consists of programming, education and consulting services on waste reduction, recycling, composting and hazardous waste management, along with landfill disposal, with landfill-gas-to-energy production.

VISION STATEMENT

We are the integrated waste management system of choice, fostering economic development, while protecting the environment and public health.

PROGRAMS/SERVICES

The Solid Waste Department is located in the town of Ringle. It operates as a business enterprise within county government and uses no county levy dollars. Fees are charged for the services it provides. Revenues from those fees are used to administer and operate three landfills, as well as run a wide variety of waste reduction and recycling programs. Reserve earnings are used for future capital projects and programs.

Facility Site Operations

The Solid Waste Department provides for the disposal of over 130,000-160,000 tons per year of residential, commercial, and industrial waste. Its service area covers 10 counties in central and north-central Wisconsin. It is the designated disposal location, until 2032, for Portage and Shawano counties.

In addition to landfill disposal, recycling drop-off services are available for tires, appliances, electronics, scrap metal, oil filters, lead-acid batteries, yard waste, clean concrete and recyclables. Some fees apply for these services.

Shingle Recycling Program

Asphalt shingles are a valuable resource. Recycled asphalt shingles strengthens asphalt paving mix and also reduces the need for new sources of petroleum products. The Shingle Recycling Program annually diverts over a thousand ton of this valuable resource from landfill disposal into new asphalt. Shingle recycling is considerably less expensive than landfill disposal and is available to customers year round.

Household Hazardous & Universal Waste Program

The Household Hazardous & Universal Waste Program is located at the Solid Waste Department and is available to customers year round. Fees apply for some items. Individuals with hazardous waste are required to make an appointment prior to delivery of items.

Household hazardous wastes, such as pesticides, solvents, poisons and oil-based paints/stains are collected from residents and businesses identified as Very Small Quantity Generators and sent out for environmentally-sound hazardous waste disposal. Items identified as Universal Waste, such as fluorescent lighting bulbs, waste oil and rechargeable batteries are collected and sent for recycling.

Medication Drop Box Program

The Solid Waste Department partners with the Health Department and local law enforcement for a county-side system of collecting unwanted/outdated medications. Located at the Colby-Abbotsford, Everest-Metro, Kronenwetter, Rothschild and Wausau police departments, the drop boxes are available year round. A special exemption from the US Drug Enforcement Agency allows Marathon County to provide this service to residents only.

Street Sweepings Low-Hazard Beneficial Reuse Program

The Solid Waste Department administers a multi-municipality program to beneficially reuse the “street sweepings.” Prior to placing on slippery roads, the street sweepings are considered sand. However, once collected from the roads, the grit is considered a solid waste and must be disposed of in a landfill. This DNR-approved program allows participating municipalities to “beneficially” reuse sweepings for specific projects. Participants collectively save over a quarter million dollars a year in disposal costs.

Solid Waste & Recycling Information Line (877-270-3989)

The toll-free Solid Waste & Recycling Information Line is staffed by waste reduction and recycling professionals ready to answer questions from residents, business owners, organization leaders and municipal officials with questions about managing waste, reducing waste and recycling more. The information line is staff Monday-Friday 8:30AM to 4:30PM.

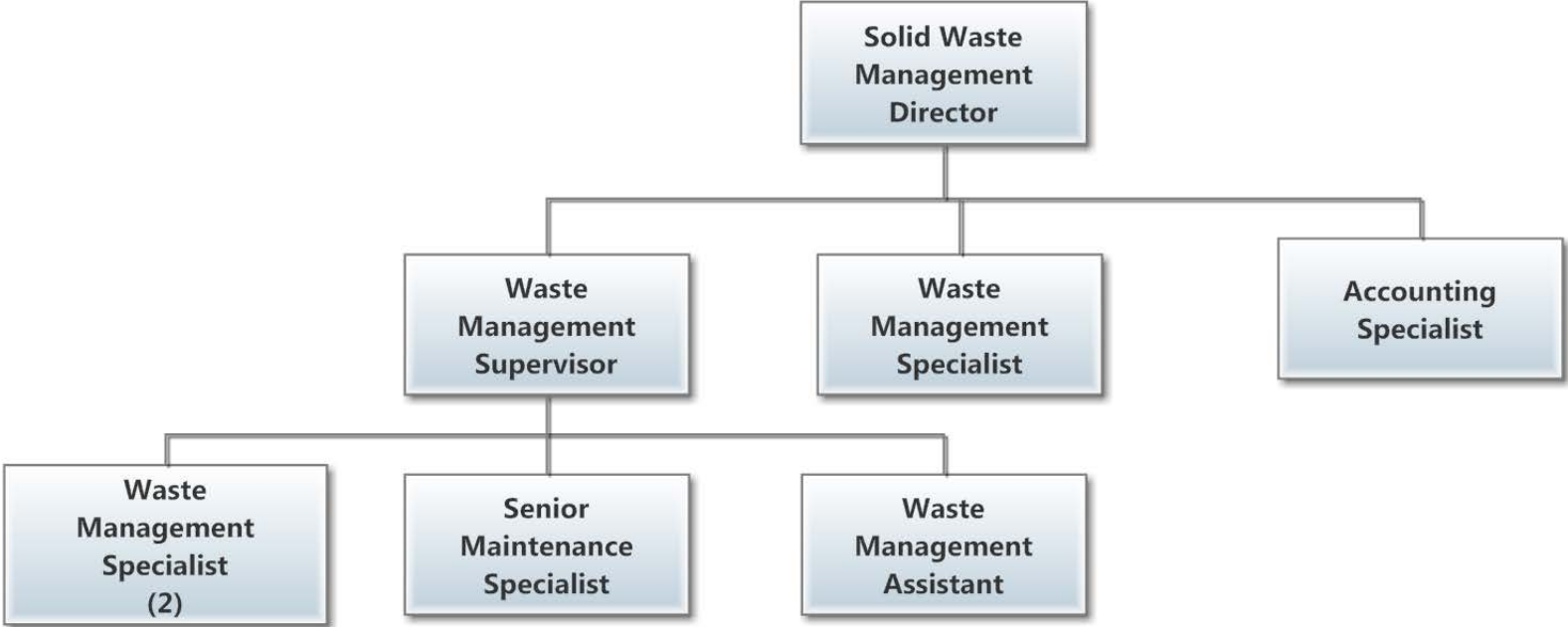
Community Assistance Programs

The Solid Waste Department’s professional staff is available to assist residents, communities, businesses and organizations develop strategies for reducing costs by reducing waste and recycling more. From conducting evaluation of the waste stream to developing templates for waste services proposals, the staff is focused on saving the customer money and helping them move toward greater sustainability.

Financial Assurance

The Solid Waste Department is required by law to care for its landfills for 40 years after closure. As a part of that, the department has over \$13 million in monies specifically designated for the long-term care of its landfills.

SOLID WASTE



Number of Positions (FTE)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Represented (FTE)	2.00	3.00	2.50	2.50	2.50	2.50	0.00	0.00	2.50	0.00
Non-Represented (FTE)	1.0	1.0	1.0	2.00	2.00	2.00	4.50	4.50	5.00	8.00
Total	3.00	.00	3.50	4.50	4.50	4.50	4.50	4.50	7.50	8.00

SOLID WASTE

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

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 404,785	596,132	603,804	377,988	603,804	Personal Services	\$ 656,813	656,813	656,813
2,153,558	1,421,650	1,453,978	931,943	1,453,978	Contractual Services	1,172,928	1,172,928	1,172,928
100,174	370,400	370,400	222,238	370,400	Supplies and Expense	609,033	609,033	609,033
50,560	40,000	40,000	17,080	40,000	Building Materials	52,500	52,500	52,500
455,519	48,460	48,460	32,625	48,460	Fixed Charges	39,310	39,310	39,310
-	-	345,018	345,018	345,018	Grants, Contributions, & Other	-	-	-
6,273	2,100,000	2,100,000	1,316,195	2,100,000	Capital Outlay	587,000	587,000	587,000
3,433,970	374,698	382,370	67,772	382,370	Other Financing Uses	415,665	415,665	415,665
\$ 6,604,839	4,951,340	5,344,030	3,310,859	5,344,030	Total Expenditures	\$ 3,533,249	3,533,249	3,533,249
\$ 3,093	-	-	-	-	Intergov't Grants & Aid	\$ -	-	-
2,804,664	2,579,726	2,579,726	1,641,630	3,122,790	Public Charges for Services	2,703,686	2,703,686	2,703,686
421	5,000	5,000	2,498	5,000	Intergovt Charges for Services	5,000	5,000	5,000
(18,655)	40,000	80,000	109,091	123,000	Miscellaneous Revenue	58,000	58,000	58,000
3,433,970	2,326,614	2,679,304	67,772	2,334,286	Other Financing Sources	766,563	766,563	766,563
\$ 6,223,493	4,951,340	5,344,030	1,820,991	5,585,076	Total Revenues	\$ 3,533,249	3,533,249	3,533,249
\$ 381,346	-	-	1,489,868	(241,046)	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.

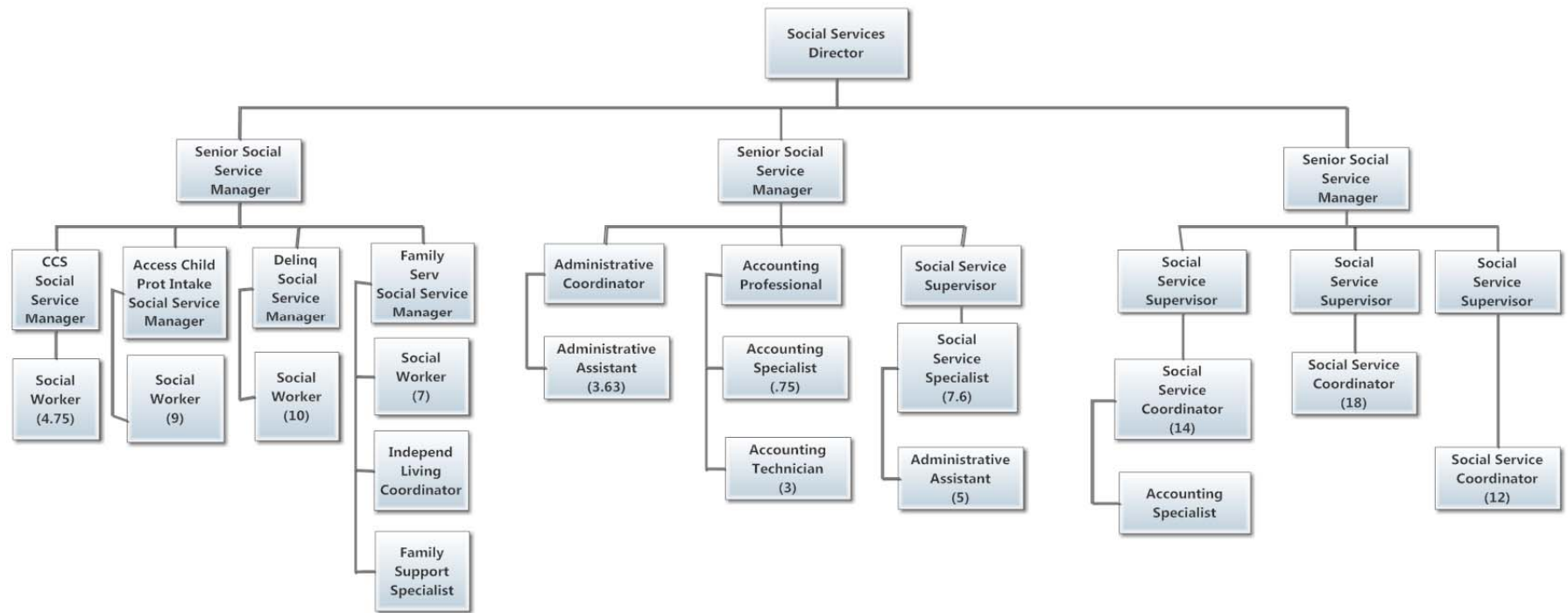
Financial Support

- 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 noncustodial 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)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Represented (FTE)	100.63	101.38	100.98	94.48	95.48	9.48	0.00	0.00	30.75	0.00
Non-Represented (FTE)	14.00	14.00	12.00	14.00	14.00	14.00	106.23	106.23	80.48	111.73
Total	114.63	115.38	112.98	108.48	109.48	107.48	106.23	106.23	111.23	111.73

SOCIAL SERVICES

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

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 6,210,564	6,903,689	6,903,689	4,544,570	6,903,689	Personal Services	\$ 7,028,677	7,028,677	7,028,677
3,900,916	3,243,169	3,243,169	2,628,330	3,243,169	Contractual Services	2,697,336	2,697,336	2,697,336
264,184	236,547	236,547	148,306	236,547	Supplies and Expense	226,466	226,466	226,466
293,197	288,251	288,251	189,950	288,251	Fixed Charges	296,070	296,070	296,070
6,307,540	8,617,939	8,617,939	3,300,677	8,617,939	Grants Contributions & Other	9,973,669	9,973,669	9,973,669
2,412,318	-	3,172	3,172	3,172	Other Financing Uses	-	-	-
\$ 19,388,719	19,289,595	19,292,767	10,815,005	19,292,767	Total Expenditures	\$ 20,222,218	20,222,218	20,222,218
\$ 10,649,903	11,205,450	11,205,450	7,294,195	11,537,150	Intergov't Grants & Aid	\$ 12,238,810	12,238,810	12,238,810
556,478	735,000	738,172	383,748	706,372	Public Charges for Services	575,000	575,000	575,000
24,176	113,580	113,580	17,944	113,580	Miscellaneous Revenue	105,209	105,209	105,209
5,013	-	-	-	-	Other Financing Sources	-	-	-
\$ 11,235,570	12,054,030	12,057,202	7,695,887	12,357,102	Total Revenues	\$ 12,919,019	12,919,019	12,919,019
\$ 8,153,149	7,235,565	7,235,565	3,119,118	6,935,665	TAX LEVY	\$ 7,303,199	7,303,199	7,303,199

CHILD SUPPORT

Fund: 175 Social Improvement Fund
 Org: 554 Child Support

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 1,082,931	1,171,721	1,186,816	800,878	1,186,816	Personal Services	\$ 1,275,149	1,275,149	1,275,149
101,541	130,623	130,623	31,492	130,623	Contractual Services	130,623	130,623	130,623
3,177	4,250	4,250	3,890	4,250	Supplies and Expense	4,404	4,404	4,404
303,530	-	-	-	-	Other Financing Uses	-	-	-
\$ 1,491,179	1,306,594	1,321,689	836,260	1,321,689	Total Expenditures	\$ 1,410,176	1,410,176	1,410,176
\$ 1,275,753	1,054,976	1,066,899	658,406	1,066,899	Intergov't Grants & Aid	\$ 1,145,193	1,145,193	1,145,193
14,215	19,500	19,500	9,905	19,500	Public Charges for Services	15,900	15,900	15,900
1,446	57,860	57,860	578	57,860	Miscellaneous Revenue	89,026	89,026	89,026
-	-	3,172	3,172	3,172	Other Financing Sources	-	-	-
\$ 1,291,414	1,132,336	1,147,431	672,061	1,147,431	Total Revenues	\$ 1,250,119	1,250,119	1,250,119
\$ 199,765	174,258	174,258	164,199	174,258	TAX LEVY	\$ 160,057	160,057	160,057

AGING & DISABILITY RESOURCE CENTER-CW

MISSION STATEMENT

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

Services are provided to older adults and adults with disabilities and their families, regardless of income. Consistent services are provided throughout a four-county service area of Langlade, Lincoln, Marathon, and Wood Counties.

PROGRAMS/SERVICES

Resource Specialists

Trained professionals are available to:

- Provide you with information on services that support your independence and allow you to make informed decisions
- Provide long-term care counseling regarding options for you, your family, friends or caregivers
- Determine eligibility for publicly-funded long term care programs

Elder and Disability Benefit Specialists

Trained professionals are available to:

- Provide accurate, current information on public and private benefit programs including, but not limited to, Medicare, supplemental insurance, patient assistance, drug programs, SSI, Medicaid and consumer problems
- Advocate on your behalf regarding benefits
- Provide public education on the rights, benefits, or entitlements of older persons and adults with a disability

Elderly Nutrition Program

Nutritious meals are served to older adults, aged 60 or older, through:

- Senior dining locations throughout the region
- Senior Nutrition Access Coupon (SNAC) program at rural restaurant sites (Marathon County only)
- Meals on Wheels program providing in home meal delivery to homebound older adults

Healthy Living Programs

Community Health Educators and trained instructors provide:

- Evidenced-based classes that help older and disabled adults learn new skills and stay well
- Public education that helps individuals stay active, engaged, and connected
- Community assessments and coalition building that promotes healthy living in our communities

Family Caregiver Support

Trained professionals provide:

- Information, resources, and support to caregivers in order to make the caregiving role a little easier and keep individuals as independent as possible
- Public education on caregiving issues, dementia, and supporting a dementia-friendly community
- Access to funding to assist caregivers

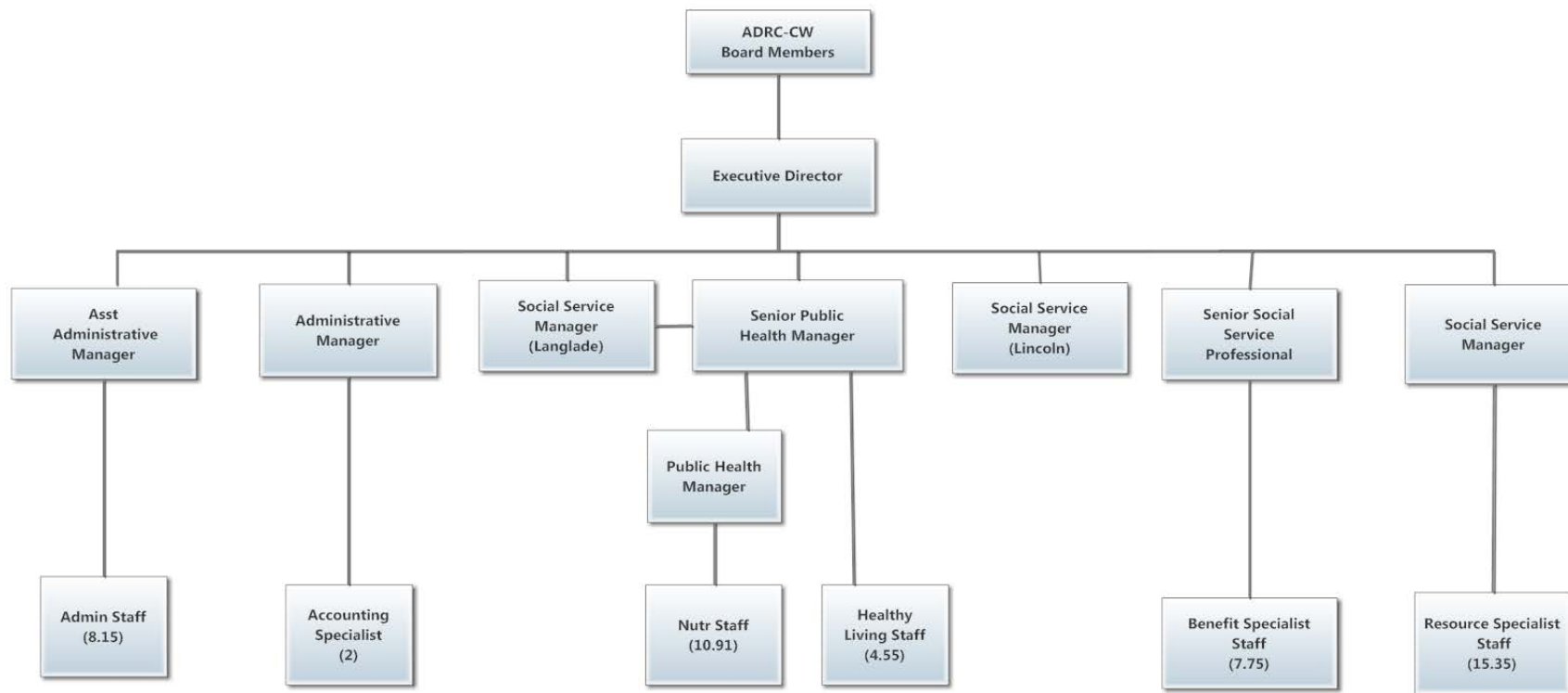
Other Services

The ADRC-CW provides other services that assist individuals in maintaining health and independence, such as a loan closet for basic home equipment, a list of local individuals willing to be hired to provide simple services in the home, and the senior home safety program.

Volunteer Opportunities

The ADRC-CW has a wide range of volunteer opportunities available, including teaching classes, delivering homebound meals, helping at nutrition sites, providing clerical support, and providing other valuable assistance. The work of the ADRC-CW is done by an effective combination of trained staff and the contributions of hundreds of volunteers.

AGING & DISABILITY RESOURCE CENTER-CW



Number of Positions (FTE)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Represented (FTE)	22.78	40.06	38.18	40.46	40.46	52.21	0.00	0.00	0.00	0.00
Non-Represented (FTE)	7.50	12.44	12.43	12.33	12.33	11.60	62.78	58.40	58.73	57.71
Total	30.28	52.50	50.61	52.79	52.79	63.81	62.78	58.40	58.73	57.71

AGING & DISABILITY RESOURCE CENTER-CW

Fund: 960 ADRC - CW

Org1: 565 Aging & Disability Resource Center - CW

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 3,866,570	4,122,263	4,122,263	2,653,109	4,122,263	Personal Services	\$ 4,162,445	4,162,445	4,162,445
1,383,018	1,412,357	1,446,294	840,568	1,412,357	Contractual Services	1,368,559	1,368,559	1,368,559
319,056	343,416	354,295	197,044	348,521	Supplies and Expense	313,710	313,710	313,710
260,471	259,656	259,656	177,691	259,656	Fixed Charges	223,804	223,804	223,804
80,412	80,572	85,446	33,897	91,010	Capital Outlay	70,478	70,478	70,478
43,070	-	38,628	-	-	Grants Contributions & Other	-	-	-
-	193,565	234,691	-	234,691	Other Financing Uses	233,135	233,135	233,135
\$ 5,952,597	6,411,829	6,541,273	3,902,309	6,468,498	Total Expenditures	\$ 6,372,131	6,372,131	6,372,131
\$ 4,542,278	4,762,757	4,835,532	1,940,449	4,762,757	Intergov't Grants & Aid	\$ 4,651,251	4,651,251	4,651,251
57,044	54,500	54,500	34,048	54,500	Public Charges for Services	55,500	55,500	55,500
858,181	858,182	858,182	544,794	895,337	Intergov't Charges for Services	858,181	858,181	858,181
517,765	542,825	542,825	305,397	544,857	Miscellaneous Revenue	574,064	574,064	574,064
-	193,565	250,234	-	250,234	Other Financing Sources	233,135	233,135	233,135
\$ 5,975,268	6,411,829	6,541,273	2,824,688	6,507,685	Total Revenues	\$ 6,372,131	6,372,131	6,372,131
\$ (22,671)	-	-	1,077,621	(39,187)	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.

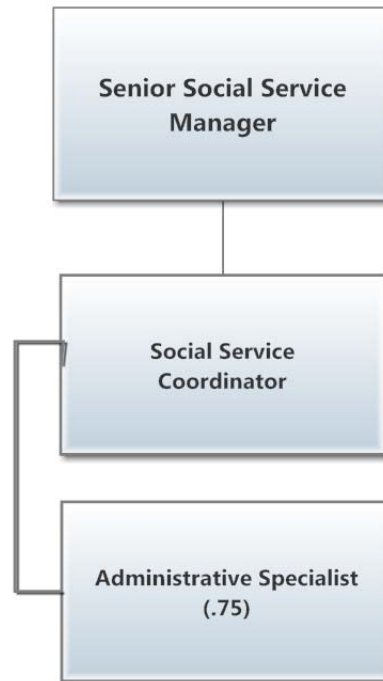
Advise and assist veterans with applications for VA pensions, disability compensation and medical treatment.

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)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Represented (FTE)	2.00	2.00	2.00	2.00	1.63	1.63	0.00	0.00	1.75	0.00
Non-Represented (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	2.75	2.75	1.00	2.75
Total	3.00	3.00	3.00	3.00	2.63	2.63	2.75	2.75	2.75	2.75

VETERANS SERVICE

Fund: 100 General Fund
 Org1: 555 Veterans

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 187,429	189,418	192,636	122,142	189,418	Personal Services	\$ 185,295	185,295	185,295
3,170	4,900	4,900	3,451	4,900	Contractual Services	4,900	4,900	4,900
12,008	13,850	13,850	3,898	13,850	Supplies and Expense	13,850	13,850	13,850
-	200	200	-	200	Fixed Charges	200	200	200
3,225	6,750	28,485	2,707	28,485	Grants Contributins & Other	6,750	6,750	6,750
\$ 205,832	215,118	240,071	132,198	236,853	Total Expenditures	\$ 210,995	210,995	210,995
\$ 13,000	13,000	13,000	13,000	13,000	Intergov't Grants & Aid	\$ 13,000	13,000	13,000
-	-	21,735	-	21,735	Other Financing Sources	-	-	-
\$ 13,000	13,000	34,735	13,000	34,735	Total Revenues	\$ 13,000	13,000	13,000
\$ 192,832	202,118	205,336	119,198	202,118	TAX LEVY	\$ 197,995	197,995	197,995

LIBRARY

The MISSION of The Marathon County Public Library is to enrich lives by promoting lifelong learning, and actively providing the community with access to ideas, information, and opportunities to connect.

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 establishes programming for adults and children as well as related services to promote the enjoyment of reading and life-long learning.

Public service staff promotes 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 is staff at all locations:

Wausau Headquarters Library: Athens, Edgar, Hatley, Marathon, Mosinee, Rothschild, Spencer, and Stratford Branch Libraries.

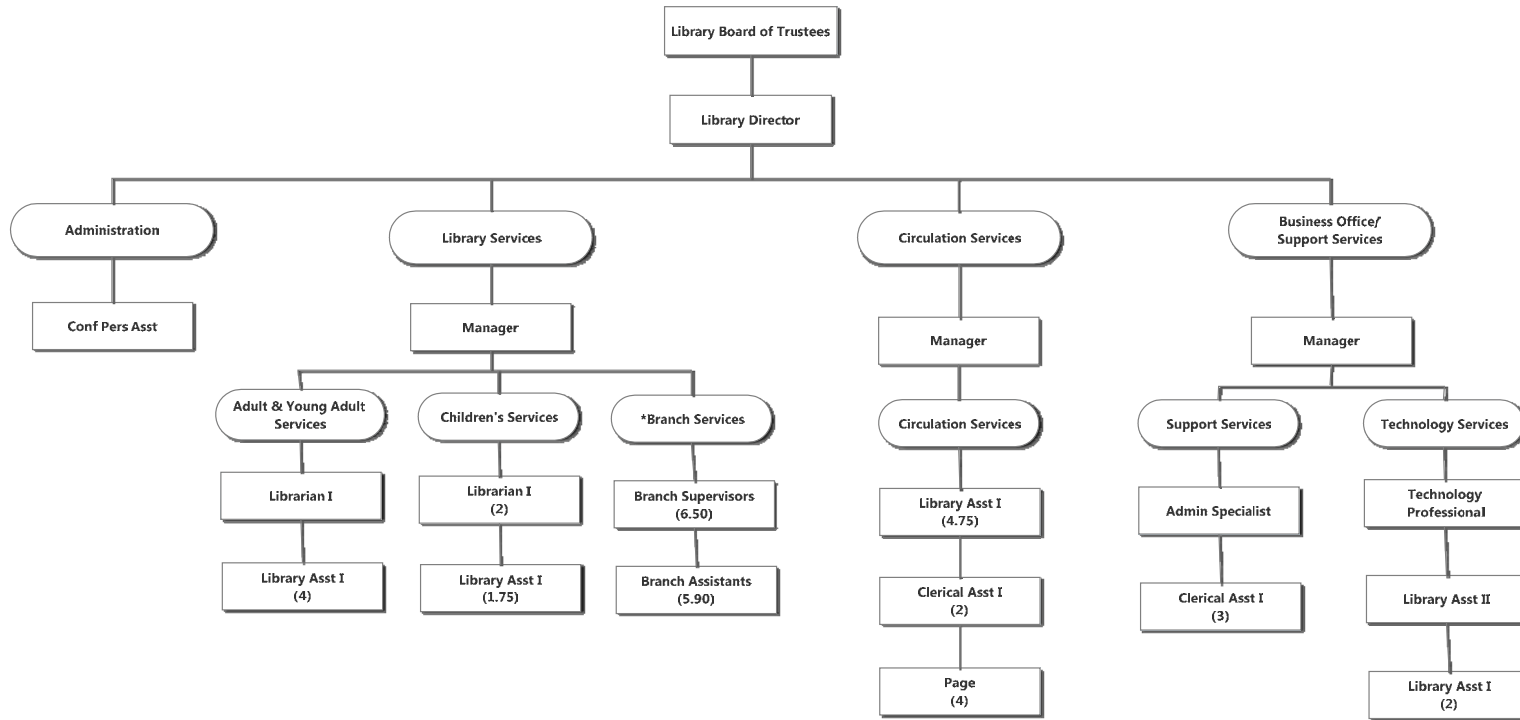
Support Services

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)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Represented (FTE)	33.80	33.30	33.30	37.45	36.95	36.95	0.00	0.00	0.00	0.00
Non-Represented (FTE)	20.22	19.75	19.75	15.60	13.50	13.50	45.60	45.60	44.90	44.90
WVLS Funded (FTE) - Represented	1.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	55.27	53.05	53.05	53.05	50.45	50.45	45.60	45.60	44.90	44.90

LIBRARY

Fund: 100 General Fund
 Org1: 665 Library

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 2,462,878	2,666,434	2,666,434	1,691,774	2,666,434	Personal Services	\$ 2,806,212	2,806,212	2,806,212
278,141	246,852	246,852	196,448	248,736	Contractual Services	246,016	246,016	246,016
569,377	528,981	619,482	292,567	619,482	Supplies and Expense	648,517	648,517	648,517
81,390	71,200	71,200	39,936	71,200	Fixed Charges	72,500	72,500	72,500
\$ 3,391,786	3,513,467	3,603,968	2,220,725	3,605,852	Total Expenditures	\$ 3,773,245	3,773,245	3,773,245
\$ 75,132	95,000	95,000	59,444	95,000	Public Charges for Serv	\$ 95,000	95,000	95,000
159,335	46,116	126,116	102,725	128,000	Miscellaneous Revenue	126,116	126,116	126,116
-	40,000	211,596	-	211,596	Other Financing Sources	80,000	80,000	80,000
\$ 234,467	181,116	432,712	162,169	434,596	Total Revenues	\$ 301,116	301,116	301,116
\$ 3,157,319	3,332,351	3,171,256	2,058,556	3,171,256	TAX LEVY	\$ 3,472,129	3,472,129	3,472,129

PARKS RECREATION & FORESTRY

MISSION STATEMENT

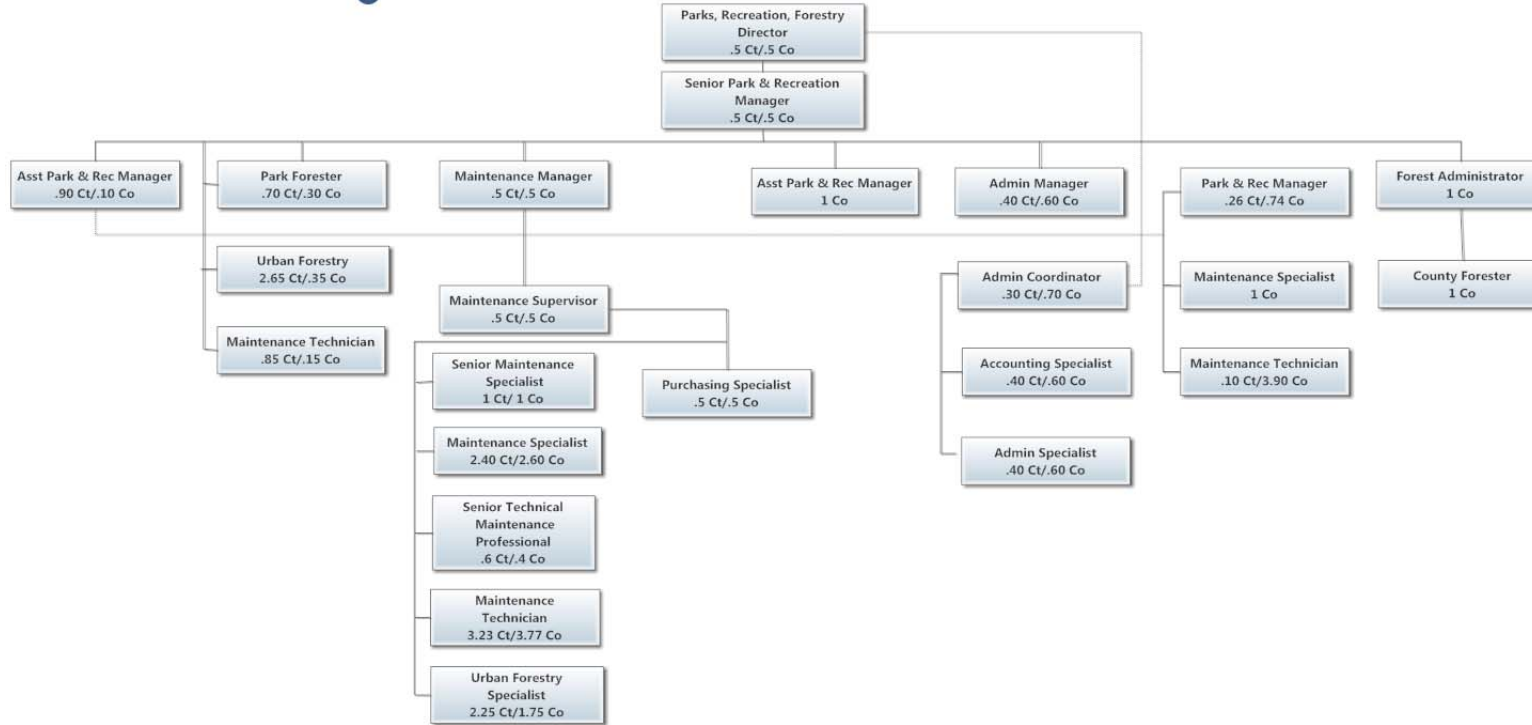
To provide a park and forest recreation system that will meet the needs of our current and future generations, preserve and protect the County's open space, water, historical, cultural, and natural resources; and provide recreation opportunities that are designed to enhance the County's quality of life.

(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)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Represented (FTE)	31.50	31.50	31.50	31.50	30.00	30.00	0.00	0.00	32.00	0.00
Non-Represented (FTE)	13.00	13.00	13.00	13.00	13.00	13.00	42.00	42.00	11.00	43.00
Total	44.50	44.50	44.50	44.50	43.00	43.00	42.00	42.00	43.00	43.00
Allocation										
City FTE	19.29	19.29	19.29	19.79	19.19	19.19	18.69	18.69	18.94	18.94
County FTE	25.21	25.21	25.21	24.71	23.81	23.81	23.31	23.31	24.06	24.06

PARKS RECREATION & FORESTRY

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

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 1,956,401	2,069,105	2,094,558	1,448,653	2,069,105	Personal Services	\$ 2,141,819	2,151,819	2,151,819
292,920	360,158	362,614	189,106	360,764	Contractual Services	393,024	396,024	396,024
290,505	325,036	325,036	183,366	325,036	Supplies and Expense	373,541	383,041	383,041
109,585	142,170	142,170	53,879	142,170	Building Materials	140,879	174,150	174,150
37,615	138,614	138,614	37,375	138,614	Fixed Charges	136,652	136,652	136,652
6,760	301,986	348,160	19,667	313,160	Capital Outlay	259,760	259,760	259,760
\$ 2,693,786	3,337,069	3,411,152	1,932,046	3,348,849	Total Expenditures	\$ 3,445,675	3,501,446	3,501,446
\$ -	-	22,050	-	-	Intergovernmental Grants & Aid	\$ 4,100	4,100	4,100
250	-	-	7	10	Licenses & Permits	-	-	-
1,086,946	1,044,854	1,044,854	601,309	1,047,474	Public Charges for Serv	1,085,545	1,085,545	1,085,545
82,139	112,000	112,000	91,910	208,129	Intergov't Charges for Serv	118,000	93,000	93,000
41,508	68,000	68,000	35,797	93,600	Miscellaneous Revenue	59,000	59,000	59,000
-	188,895	215,675	15,000	215,675	Other Financing Sources	210,688	241,459	241,459
\$ 1,210,843	1,413,749	1,462,579	744,023	1,564,888	Total Revenues	\$ 1,477,333	1,483,104	1,483,104
\$ 1,482,943	1,923,320	1,948,573	1,188,023	1,783,961	TAX LEVY	\$ 1,968,342	2,018,342	2,018,342

SNOWMOBILE/ATV/CROSS COUNTY SKI TRAIL

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

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 43,575	53,481	54,314	43,762	53,481	Personal Services	\$ 54,953	54,953	54,953
519,568	906,649	916,053	179,852	916,053	Contractual Services	751,088	751,088	751,088
1,047	115	115	294	115	Supplies and Expense	115	115	115
792	-	-	97	-	Building Materials	-	-	-
238	236	236	236	236	Fixed Charges	219	219	219
11,107	-	-	-	-	Capital Outlay	-	-	-
\$ 576,327	960,481	970,718	224,241	969,885	Total Expenditures	\$ 806,375	806,375	806,375
\$ 473,324	867,175	867,175	198,438	867,175	Intergov't Grants & Aid	\$ 729,830	729,830	729,830
-	-	-	(985)	-	Intgovt Charges for Service	\$ -	-	-
305	-	-	(58)	145	Miscellaneous Revenue	-	-	-
-	67,769	77,173	-	77,173	Other Financing Sources	49,011	49,011	49,011
\$ 473,629	934,944	944,348	197,395	944,493	Total Revenues	\$ 778,841	778,841	778,841
\$ 102,698	25,537	26,370	26,846	25,392	TAX LEVY	\$ 27,534	27,534	27,534

UNIVERSITY OF WISCONSIN-EXTENSION

MISSION STATEMENT: We Teach, Learn, Lead and Serve, connecting people with the University of Wisconsin and engaging with them in transforming lives and communities.

Marathon County partners with the University of Wisconsin-Extension to provide educational programs that benefit our residents and communities that are delivered by local faculty and campus-based specialists. The results of this partnership are numerous and include the following:

Marathon County is becoming SAFER...

Because agribusiness owners are protecting the environment and making informed economic decisions regarding pesticide application and manure management as a result of UW-Extension training. More people are aware of and practicing healthier stormwater management because of UW-Extension education in partnership with local government. Parents and adult leaders provide appropriate role modeling for youth through 4-H and youth development programming.

Marathon County is becoming HEALTHIER...

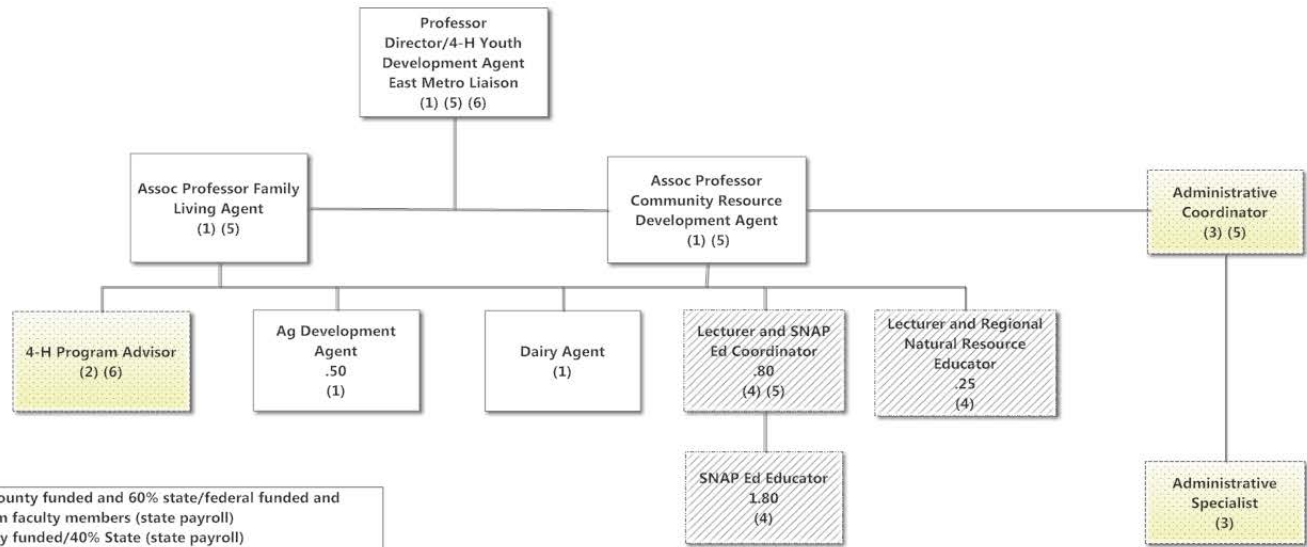
As lower income residents make healthier food choices and better prepare commodity foods after UW-Extension educational sessions at local food pantries. More families grow their own vegetables and eat more vegetables after participating in training held by Master Gardener Volunteers and nutrition educators. Parents learn about healthy parenting roles, and children develop positive relationships with adult role models through UW-Extension programming.

Marathon County is becoming MORE PROSPEROUS...

When those who participate in UW-Extension training learn the latest agribusiness skills, gain access to reliable transportation, plan their budgets and implement safe spending strategies. Learners improve their skills and comfort in using internet technology, improving their quality of life, through the efforts of UW-Extension-trained volunteers. UW-Extension provides educational content to local businesses, organizations and individuals on profitable and sustainable agriculture systems, financial stability, workforce development, and sustainable community 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. UW-Extension volunteers learn by doing and take their skills into the community.

UW-Extension's VISION is to become a thriving, well-known and sought out educational resource that reflects the rich diversity of the state. We strive to live by the **VALUES of Community, Discovery, Inclusiveness, Relationships, and Respect.**

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 60% county funded/40% State (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
- 6) 25% contracted by University to serve as East Metro Liaison

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

Number of Positions (FTE)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Represented (FTE)	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00	2.00	2.00
Non-Represented (FTE)	.50	.50	0.00	0.00	0.00	0.00	2.00	2.00	0.00	0.00
Total	2.50	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
State Employee #	7.80	7.75	7.95	7.95	8.35	8.75	8.75	8.75	7.95	8.35

UNIVERSITY OF WISCONSIN-EXTENSION

Fund: 100 General Fund
 Org1: 730 University Extension Program

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 143,263	151,998	153,754	106,710	151,998	Personal Services	\$ 155,417	155,417	155,417
181,411	224,770	251,854	103,171	251,854	Contractual Services	239,095	239,095	239,095
42,779	41,047	72,783	29,689	73,183	Supplies and Expense	41,047	41,047	41,047
\$ 367,453	417,815	478,391	239,570	477,035	Total Expenditures	\$ 435,559	435,559	435,559
\$ 9,433	9,962	9,962	-	9,962	Intergov't Grants & Aid	\$ 9,962	9,962	9,962
30,830	39,772	39,772	34,398	40,172	Public Charges for Services	39,772	39,772	39,772
14,274	-	-	5,380	5,300	Miscellaneous Revenue	-	-	-
-	18,600	77,420	-	77,420	Other Financing Sources	18,600	18,600	18,600
\$ 54,537	68,334	127,154	39,778	132,854	Total Revenues	\$ 68,334	68,334	68,334
\$ 312,916	349,481	351,237	199,792	344,181	TAX LEVY	\$ 367,225	367,225	367,225

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. 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 special needs children receive appropriate educational opportunities.

Noted are some of the services provided by Marathon County Special Education. To learn more, contact MCSE at 715-261-1980 or visit our 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.

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, legal issues, early childhood education, educational responsibility and behavioral programming. These services, in collaboration with our nationally recognized experts, 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.

Behavioral Specialists

Behavioral Specialists provide services to the local school district staff on specific behavioral needs.

Special Education Teachers

Special education teachers provide appropriate assessment of special education needs and develop and implement instructional plans to meet those needs.

Vocational Training Specialists (VTS)

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.

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 educational and behavioral needs.

School Nurse and Health Aides

School Nursing is a specialty branch of professional nursing that seeks to prevent or identify student health and health-related problems and intervening to modify or remediate these problems.

Paraprofessionals

Highly qualified paraprofessionals support many of the students in special education programs. Training and support are provided to ensure that each paraprofessional is uniquely able to provide supervised 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.

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:

Summer Camp

MCSE Summer Camp is an extraordinary day camp for special needs students in the MCSE consortium who are given the opportunities to participate in fun, outdoor activities in a warm, accepting environment.

Journey Day Treatment

The Journey Day Treatment Program 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.

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.

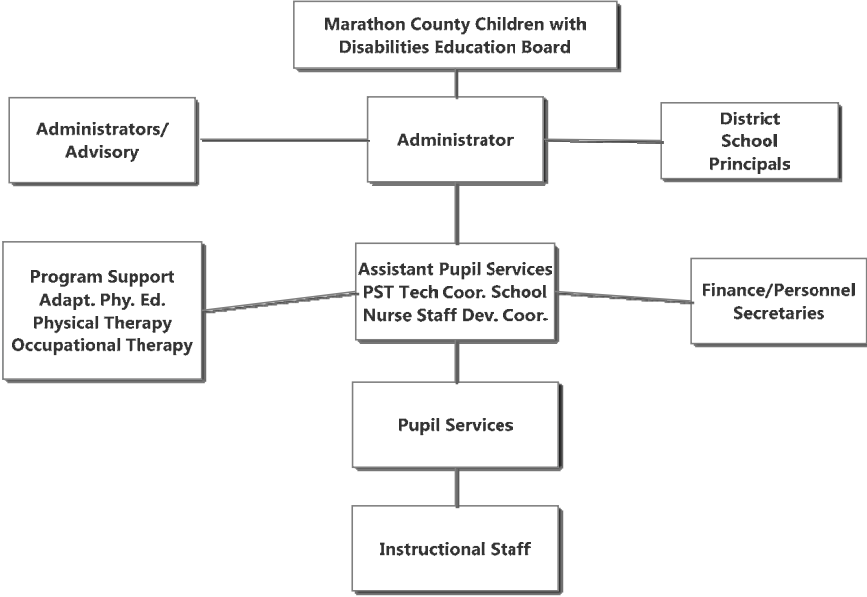
Audiology Services

Students enrolled in the Marathon County Area schools have access to an educational audiologist. 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)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Represented (FTE)	42.00	41.00	40.00	38.50	38.50	39.50	36.00	36.50	37.50	37.50
Non-Represented (FTE)	47.00	43.00	43.00	41.00	40.50	41.50	39.00	39.50	39.00	44.00
Total	89.00	84.00	83.00	79.50	79.00	81.00	75.00	76.00	76.50	81.50

SPECIAL EDUCATION

Actual 2012/2013 Prior	July 2013 /June 2014 Adopted Budget	July 2013 /June 2014 Modified Budget	Actual 06/30/2014	Actual July 2013 /June 2014	Category	July 2014 /June 2015 Requested Budget	July 2014 /June 2015 Recommended Budget	July 2014 /June 2015 Adopted Budget
\$ 2,797,126	3,143,335	3,143,335	2,870,269	3,143,335	Personal Services	\$ 3,295,762	3,295,762	3,295,762
1,256,896	1,434,522	1,434,522	1,293,814	1,434,522	Contractual Services	1,407,139	1,407,139	1,407,139
308,920	337,250	337,250	306,479	337,250	Supplies and Expense	415,916	415,916	415,916
\$ 4,362,942	4,915,107	4,915,107	4,470,562	4,915,107	Total Expenditures	\$ 5,118,817	5,118,817	5,118,817
\$ 3,180,817	3,877,407	3,877,407	3,277,252	3,877,407	Intergov't Grants & Aid	\$ 3,920,141	3,920,141	3,920,141
1,045,777	850,000	850,000	1,034,194	850,000	Intergov't Charges for Service	990,000	990,000	990,000
248,514	187,700	187,700	289,147	187,700	Miscellaneous Revenue	208,676	208,676	208,676
\$ 4,475,108	4,915,107	4,915,107	4,600,593	4,915,107	Total Revenues	\$ 5,118,817	5,118,817	5,118,817
\$ (112,166)	-	-	(130,031)	-	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

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 50,729	51,825	51,825	-	51,825	Personal Services	\$ 53,741	53,741	53,741
11,026	71,014	67,705	2,540	67,705	Contractual Services	64,357	64,357	64,357
933	3,223	3,223	933	3,223	Supplies and Expense	3,248	3,248	3,248
-	5,000	5,000	-	5,000	Building Materials	5,000	5,000	5,000
599	3,898	3,898	-	3,898	Fixed Charges	3,898	3,898	3,898
-	285,324	284,389	-	284,389	Capital Outlay	316,474	316,474	316,474
\$ 63,287	420,284	416,040	3,473	416,040	Total Expenditures	\$ 446,718	446,718	446,718
\$ 58,898	60,633	60,633	56,208	60,636	Intergov't Grants & Aid	\$ 62,507	62,507	62,507
15,000	15,000	15,000	-	15,000	Public Charges for Serv	15,000	15,000	15,000
3,819	5,040	4,840	2,020	4,865	Miscellaneous Revenue	3,990	3,990	3,990
14,562	335,254	331,210	14,691	331,210	Other Financing Sources	360,864	360,864	360,864
\$ 92,279	415,927	411,683	72,919	411,711	Total Revenues	\$ 442,361	442,361	442,361
\$ (28,992)	4,357	4,357	(69,446)	4,329	TAX LEVY	\$ 4,357	4,357	4,357

LAND CONSERVATION GRANTS

Fund: 100 General Fund
 Org1: 780 Land Conservation Grants

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 182,173	240,585	350,990	85,193	350,990	Personal Services	\$ 234,414	235,434	235,434
234,615	469,853	519,853	82,548	519,853	Contractual Services	237,000	222,000	222,000
-	27,815	93,219	17,353	93,219	Supplies and Expense	8,500	49,884	49,884
428,031	551,328	1,026,018	126,893	924,098	Grants Contributions & Other	582,920	582,920	582,920
\$ 844,819	1,289,581	1,990,080	311,987	1,888,160	Total Expenditures	\$ 1,062,834	1,090,238	1,090,238
\$ 677,431	1,265,581	1,789,021	495,630	1,738,159	Intergov't Grants & Other	\$ 1,039,468	1,040,488	1,040,488
7,885	7,000	7,000	2,893	7,000	Public Charges for Serv	3,500	3,500	3,500
28,944	15,000	15,000	15,000	15,000	Intergov't Charges for Serv	18,616	15,000	15,000
2,260	2,000	2,000	2,550	3,000	Miscellaneous Revenue	-	-	-
-	-	177,059	-	177,059	Other Financing Sources	1,250	31,250	31,250
\$ 716,520	1,289,581	1,990,080	516,073	1,940,218	Total Revenues	\$ 1,062,834	1,090,238	1,090,238
\$ 128,299	-	-	(204,086)	(52,058)	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 2013 (A)		\$	<u>9,468,196,600</u>
Debt limit, 5% of equalized value (Wisconsin statutory limitation)		\$	<u>473,409,830</u>
Amount of debt applicable to debt limitation:			
General obligation promissory notes (B)	\$		13,760,000
Less: Amount available for debt service (C)			<u>1,476,646</u>
Total amount of debt applicable to debt margin		\$	<u>12,283,354</u>
Legal debt margin-(debt capacity)		\$	<u>461,126,476</u>
Percent of debt capacity used			<u>2.59%</u>
Ratio of net bonded debt to equalized value			<u>13%</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 \$57,783

DEBT REDEMPTION

Fund: 500 Debt Fund
 Org1: 810 Debt Redemption

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 8/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 1,762,303	1,795,650	1,844,734	259,204	1,844,734	Debt Service	\$ 1,810,000	1,810,000	1,810,000
\$ 1,762,303	1,795,650	1,844,734	259,204	1,844,734	Total Expenditures	\$ 1,810,000	1,810,000	1,810,000
\$ 95,425	100,000	100,000	39,278	100,000	Public Charges for Serv	\$ 100,000	100,000	100,000
11,049	-	-	7,710	8,000	Miscellaneous Revenue	-	-	-
-	-	49,084	-	49,084	Other Financing Sources	-	-	-
\$ 106,474	100,000	149,084	46,988	157,084	Total Revenues	\$ 100,000	100,000	100,000
\$ 1,655,829	1,695,650	1,695,650	212,216	1,687,650	TAX LEVY	\$ 1,710,000	1,710,000	1,710,000

MARATHON COUNTY DEBT SERVICE
 REQUIRED PAYMENTS – GENERAL GOVERNMENT
 FOR THE FISCAL PERIODS 2015-2018

Year	2009A Prom Note		TOTAL
	Principal	Interest	
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	\$ 6,000,000	765,500	6,765,500

CENTRAL WISCONSIN AIRPORT-DEBT

Fund: 700 Airport Fund
 Org1: 819 Debt Redemption

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ -	-	-	1,000	-	Contractual Services	\$ -	-	-
287,497	757,650	757,650	80,283	726,608	Debt Service	802,313	802,313	802,313
\$ 287,497	757,650	757,650	81,283	726,608	Total Expenditures	\$ 802,313	802,313	802,313
\$ -	757,650	757,650	-	757,650	Other Financing Sources	\$ 802,313	802,313	802,313
\$ -	757,650	757,650	-	757,650	Total Revenues	\$ 802,313	802,313	802,313
\$ 287,497	-	-	81,283	(31,042)	TAX LEVY	\$ -	-	-

**MARATHON COUNTY DEBT SERVICE
REQUIRED PAYMENTS – COMPONENT UNITS
FOR THE FISCAL PERIODS 2015-2028**

CENTRAL WISCONSIN AIRPORT

Year	2005B Prom Note		2010A Prom Note		2012A GO Bond		2014A GO Prom Note		TOTAL
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2015	415,000	60,525	150,000	70,450		69,775		36,563	802,313
2016	450,000	41,850	150,000	65,950		69,775		36,563	814,138
2017	480,000	21,600	155,000	61,450	300,000	69,775		36,563	1,124,388
2018			160,000	56,800	260,000	63,775	750,000	36,563	1,327,138
2019			165,000	50,400	260,000	58,575	750,000	21,563	1,305,538
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	1,345,000	123,975	1,875,000	462,850	2,650,000	587,000	1,500,000	167,813	8,711,638

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.

2015 Capital Improvement 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	6,483,873	Bituminous Surfacing.		4,392,834	2,091,039		6,483,873
Imp	HWY	1,460,325	Replace and Rehabilitate County Bridges/Culverts.			1,460,325		1,460,325
Imp	HWY	253,647	County Bridge Aid Construction (Replace/Repair Municipality Bridges/Culverts).		253,647			253,647
Imp	Solid Waste	250,000	Equipment GPS Purchase and Installation.				250,000	250,000
Imp	NCHC	13,690,000	NCHC Nursing Home Remodeling - Resolution #R10-14.					13,690,000
Imp	NCHC	500,000	NCHC Pool Reconstruction/Renovation/Construction with CIP Funds-County Administrator/Finance Committee Amended 9/8/14.					500,000
	Sub Total	\$ 22,637,845						
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 Equipment 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 Lot Fund s/b @ \$50,000. Approved at \$70,000.	70,000				70,000
Equip	HWY	957,600	Rolling Stock Fund s/b @ \$957,600.	957,600				957,600
Equip	PR&F	173,460	Rolling Stock Fund s/b @ \$173,460.	173,460				173,460
Equip	Sheriff	333,696	Rolling Stock Fund s/b @ \$333,696.	333,696				333,696
	Sub Total	\$ 1,845,756						
ROLLING STOCK								
Equip	CPZ*	25,000	Rolling Stock.	25,000				25,000
Equip	FCM*	25,000	Rolling Stock.	25,000				25,000
Equip	NCHC*	184,840	Rolling Stock.	184,840				184,840
	Sub Total	\$ 234,840						
PROJECTS RANKED IN PRIORITY ORDER BY CIP COMMITTEE								
Imp	NCHC*	365,500	ADRC Building Envelope.	365,500				365,500
Imp	HWY*	55,000	County Road N - Townline Road Engineering (Skyline Road - County RoadX).	55,000				55,000
Imp	HWY*	50,000	County Road K Engineering (Decator Drive to North County Line).	50,000				50,000
Imp	PR&F*	120,000	Park Restroom Replacement Project - 5 Year Plan to Replace Outdated Vault Toilets throughout Marathon County Parks. Total \$480,000 Over 5 Years.	120,000				120,000
Equip	CPZ*	150,000	2015 Marathon County Digital Orthophoto Acquisition - Countywide.	150,000				150,000
Equip	CCIT*	105,000	Lab Information Management System (LIMS) for the Health Department.	105,000				105,000
Imp	UWMC*	300,700	South Hall Chiller Replacement.	300,700				300,700
Imp	NCHC*	38,000	Generator Control Switch Gear Replacement.	38,000				38,000
Imp	HWY*	400,000	Land Acquisition (Future Relocation of County Highway Shop) - Part of the West Side Master Plan.			400,000		400,000
Imp	NCHC*	109,000	Main Campus Safety and Security.	109,000				109,000
Equip	CCIT*	39,325	GPS and Security Solution for CJIS Compliance.	39,325				39,325
Equip	FCM*	165,000	Replace Card Access Software/System for all County Buildings.	165,000				165,000
Imp	UWMC*	88,400	Door and Window Replacement.	88,400				88,400
Imp	NCHC*	197,860	Clothes Washer Replacement.	197,860				197,860
Imp	UWMC*	59,450	Elevated Plaza Deck Repairs.	59,450				59,450
Equip	CCIT*	441,610	Microsoft Windows Server 2003 Eradication.	441,610				441,610

2015 Capital Improvement 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*	77,000	Lower Level HVAC Upgrade - Social Services.	77,000				77,000
Imp	PR&F*	275,000	Marathon Park Ice Arena Upgrades.	275,000				275,000
Equip	CCIT*	276,250	Upgrade Email System to Exchange 2012 at the Courthouse.	276,250				276,250
Equip	CCIT*	45,000	Server Replacement for Land Records/Social Services in the Server Computer Room at City Hall.	45,000				45,000
Imp	FCM*	176,900	Boiler Replacement at the Library	176,900				176,900
Equip	CCIT*	615,179	Election Software and New DS200 Readers for County Clerk.	615,179				615,179
Imp	HWY*	40,000	Sand/Salt Building at the Stratford Facility.			40,000		40,000
Imp	PR&F*	132,000	Mountain-Bay Trail Paving (Camp Phillips to Ryan Road).	49,217				132,000
Imp	HWY*	500,000	Epoxy Overlay on McCleary Bridge.			500,000		500,000
Imp	HWY*	80,000	Highway Shop Asphalt Pavement Sealcoating for Wausau, Stratford, Hatley and Abbotsford.			80,000		80,000
Imp	HWY*	114,500	Highway Shop Emergency Power for Abbotsford, Hatley, Mosinee, Stratford and Wausau.			114,500		114,500
	Sub Total	\$ 5,016,674						
2015 Total of All Project Requests		\$ 29,735,115		\$ 5,879,987	\$ 4,646,481	\$ 4,685,864	\$ 250,000	\$ 29,735,115
Equip = Equipment Imp = Improvement *Denotes new request.				Total Amount funded from 2015 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

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 86,056	115,000	86,251	20,734	86,251	Contractual Services	\$ 115,000	115,000	115,000
-	-	78,090	51,682	89,604	Supplies & Expense	108,000	108,000	108,000
87,840	108,000	-	-	-	Capital Outlay	-	-	-
\$ 173,896	223,000	164,341	72,416	175,855	Total Expenditures	\$ 223,000	223,000	223,000
\$ 173,896	223,000	164,341	72,416	175,855	TAX LEVY	\$ 223,000	223,000	223,000

CAPITAL IMPROVEMENT PROGRAM

Fund: 600 Capital Improvements Fund
 Org1: 940 Capital Projects

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 18,055	-	-	869	870	Personal Services	\$ -	-	-
-	-	10,000	7,930	10,000	Supplies & Expense	-	-	-
3,321,123	-	7,753,735	2,139,387	7,752,865	Capital Outlay	3,276,658	4,817,387	4,817,387
2,367,790	4,404,200	6,498,195	6,498,195	6,498,195	Other Financing Uses	1,103,729	-	-
\$ 5,706,968	4,404,200	14,261,930	8,646,381	14,261,930	Total Expenditures	\$ 4,380,387	4,817,387	4,817,387
\$ 823,510	-	10,000	67,572	76,125	Miscellaneous Revenue	\$ -	30,000	30,000
6,115,327	4,404,200	14,251,930	7,511,484	14,251,930	Other Financing Sources	4,380,387	4,787,387	4,787,387
\$ 6,938,837	4,404,200	14,261,930	7,579,056	14,328,055	Total Revenues	\$ 4,380,387	4,817,387	4,817,387
\$ (1,231,869)	-	-	1,067,325	(66,125)	TAX LEVY	\$ -	-	-

UNIVERSITY CONSTRUCTION

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

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 69,828	-	-	-	-	Capital Outlay	\$ -	-	-
61,956	-	-	8,472	8,472	Other Financing Uses	-	-	-
\$ 131,784	-	-	8,472	8,472	Total Expenditures	\$ -	-	-
\$ 20	-	-	-	-	Miscellaneous Revenue	\$ -	-	-
61,956	-	-	10,033	10,033	Other Financing Sources	-	-	-
\$ 61,976	-	-	10,033	10,033	Total Revenues	\$ -	-	-
\$ 69,808	-	-	(1,561)	(1,561)	TAX LEVY	\$ -	-	-

COMMUNICATION PROJECT

Fund: 600 Capital Improvements Fund
 Org1: 918 Communicaton Project

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ -	-	-	-	-	Contractual Services	\$ -	-	-
566,452	-	3,139,399	61,527	1,312,600	Capital Outlay	-	-	-
258,223	-	1,312,600	368,052	1,312,600	Other Financing Uses	-	-	-
\$ 824,675	-	4,451,999	429,579	2,625,200	Total Expenditures	\$ -	-	-
\$ 7,202	-	-	4,673	4,700	Miscellaneous Revenue	\$ -	-	-
258,223	-	4,451,999	368,052	4,451,999	Other Financing Sources	-	-	-
\$ 265,425	-	4,451,999	372,725	4,456,699	Total Revenues	\$ -	-	-
\$ 559,250	-	-	56,854	(1,831,499)	TAX LEVY	\$ -	-	-

OTHER FINANCING SOURCES/USES

2013 Prior	2014 Adopted Budget	2014 Modified Budget	Actual 08/31/2014	2014 Estimate	Category	2015 Requested Budget	2015 Recommended Budget	2015 Adopted Budget
\$ 3,039,369	5,287,067	5,510,277	5,510,277	5,510,277	General Fund	\$ 1,960,543	2,210,543	2,210,543
2,710,835	1,932,322	1,932,322	1,932,322	1,932,322	Social Improvement	1,930,417	1,930,417	1,930,417
-	-	-	-	-	Employee Benefits Insurance	-	250,000	250,000
2,416,969	6,498,195	7,429,795	7,429,795	7,429,795	Capital Improvements	2,430,375	1,326,646	1,707,646
\$ 8,167,173	13,717,584	14,872,394	14,872,394	14,872,394	Total Expenditures	\$ 6,321,335	5,717,606	6,098,606
\$ 319,982	394,554	456,669	456,669	456,669	General Fund	\$ 233,275	764,046	764,046
6,164,506	7,350,389	8,443,084	8,443,084	8,443,084	Capital Improvements	3,890,960	3,890,960	3,890,960
1,682,685	5,972,641	5,972,641	5,972,641	5,972,641	Highway	2,197,100	1,062,600	1,443,600
\$ 8,167,173	13,717,584	14,872,394	14,872,394	14,872,394	Total Revenues	\$ 6,321,335	5,717,606	6,098,606
\$ -	-	-	-	-	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 \$5,000 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. 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.

INDEX

Administrative Projects.....	194	County Clerk.....	90
Administrator's Budget Message.....	1	Debt Management Policy.....	68
Adult Correctional.....	133	Debt Redemption.....	187
Aging and Disability Resource Center-CW.....	161	Debt Required Payments Component.....	190
Budget Assumptions 2014.....	47	Debt Required Payments General Government.....	188
Budget & Financial Policies and Highlights.....	57	Delinquent Taxes.....	15
Budget Resolution.....	70	District Attorney.....	116
Budget Transfer Policy.....	67	Emergency Management.....	138
Budgetary Process.....	60	Employee Benefit Insurance.....	100
Capital Improvement Program.....	13	Employee Resources.....	94
Cash Management/Investment Policy.....	68	Equalized Value, Tax Levy and Tax Rates -	
Central Wisconsin Airport.....	146	Last Fifteen Fiscal Years.....	22
Central Wisconsin Airport Debt Redemption.....	189	Expense Budget by Activity Chart.....	30
Child Support.....	160	Expense Budget by Agency Within Activity.....	32
CIP.....	195	Expense Budget History by Activity.....	31
CIP 2014 Project Detail.....	191	Facilities and Capital Management.....	126
CIP Policy.....	69	Finance.....	101
Clerk of Circuit Court.....	77	Five Year Departmental Budget Comparison.....	34
Communication Project.....	197	Five Year Support for Other Agencies Comparison.....	42
Computation of Legal Debt Margin.....	186	Forestry Grants.....	182
Conservation, Planning & Zoning Department.....	122	Fund Balance Policy.....	12
Contingent Fund Budget.....	88	General County Insurance.....	105
Contingent Fund.....	14	Glossary.....	199
Core Values.....	49	Health.....	150
Corporation Counsel.....	111	Highway.....	142
County Administration.....	84	Interest and Penalty Collect on Delinquent Taxes...	16
County Board of Supervisors.....	73	Justice System Alternatives.....	89

INDEX

Juvenile Detention Facility.....	134	Strategic Planning.....	50
Land Conservation Grants	185	Support to Other Agencies.....	106
Library	168	Tax Levy and Rate Chart.....	23
Managing for Results	52	Tipping Fee/Surcharge Usage	18
Medical Examiner.....	81	Transportation Aids.....	17
Municipalities Tax Rate & Levy Comparison.....	24	Treasurer/Property Description.....	107
Nonfinancial Goals & Objectives	49	University Construction.....	196
Organization Chart	54	University of Wisconsin Extension	175
Other Finance Sources/Uses	198	Veterans Service.....	165
Operating Impact of Capital Projects.....	191	Working Capital Policy.....	67
Park, Recreation & Forestry	171		
Passenger Facility Charge	19		
Property/Casualty Insurance	98		
Register of Deeds.....	119		
Revenue Budget by Category Chart	26		
Revenue Budget by Category in Class	28		
Revenue Budget History by Category	27		
Revenue Policy Bond.....	69		
Revenue Estimates by Category.....	46		
Sales Tax	10		
Shelter Home	136		
Sheriff Administration	129		
Snowmobile/ATV/Cross Country Ski Trail.....	174		
Social Services Department.....	157		
Solid Waste	153		
Special Education.....	178		
State Shared Revenue	11		