

# 2021 ADOPTED BUDGET



**WOOD COUNTY WISCONSIN**  
**November 10, 2020**



**WOOD COUNTY  
WISCONSIN**

**2021 ADOPTED BUDGET**

# WOOD COUNTY 2021 ADOPTED BUDGET

## BUDGET USERS GUIDE

The County's budget is a financial guide for its citizens, staff and elected officials. The purpose of the document is to communicate the initiatives authorized by the County Board. The budget accounts for the County's anticipated revenue sources (e.g. property tax, sales tax, user fees, etc.) and the authorized expenditures during the fiscal year. The reader will also find background information on County government, the community, and other pertinent statistical data about Wood County. The budget document contains seven sections:

### INTRODUCTION

This section contains a budget message from the Chair of the Operations Committee and the Finance Director, a map of the County, a brief profile of the County, a profile of Wood County government, a list of County facilities and a list of names of the County Board Chair and the other eighteen County Board Supervisors. There is an organizational chart of County government and a list of the County Board standing committees.

### BUDGET SUMMARY

This section contains the Tax Levy Summary, the 2021 Countywide Adopted Budget Summary and a discussion and analysis of the changes between the 2021 and 2020 budgets. This section also contains a comparative analysis of revenues by source and expenditures by function and by type.

### BUDGET POLICIES AND STRUCTURE

This section contains a summary of the budgetary policies and procedures of the County. Additionally, this section includes an explanation of account number structure, the activity structure, basis of budgeting and fund structure.

### PUBLIC NOTICE OF BUDGET HEARING

This section contains the published public notice regarding the hearing on the 2021 proposed budget and contains a comparative presentation for 2020.

### PRESENTATION OF BUDGETS BY EXPENDITURE CATEGORY

This section provides budget information for each of the program budget areas of the County. Each program budget area includes a mission statement and/or a description, and summary budget information for the 2021 and 2020 budget year. The County uses the decision item concept to build program budgets. This concept establishes a base budget for each program that fully funds all existing positions, including anticipated salary and benefit changes, operating and contractual services at current year adopted amounts, zeros out all operating capital and removes any one-time items included in the prior year. Expenditure and revenue adjustments are required based on approved commitments, such as debt service and depreciation. Departments then propose increases or decreases to the base budget through decision items.

### STATISTICAL AND SUPPLEMENTAL DATA

The statistical and supplemental data contains historical data and charts on equalized values, mill rates, actual expenditures, actual revenues, and employee counts.

### GLOSSARY

A glossary of common budget terms and acronyms.

**WOOD COUNTY 2021 ADOPTED BUDGET**

**WOOD COUNTY BOARD OF SUPERVISORS**

**November 2020**

Lance Pliml – County Board Chair and Administrative Coordinator

Adam Fischer – County Board Vice Chair

**Operations Committee:**

Ed Wagner – Chair

Michael Feirer

Adam Fischer

Lance Pliml

Donna Rozar

Robert Ashbeck

Allen Breu

Bill Clendenning

Ken Curry

Jake Hahn

Brad Hamilton

John Hokamp

Dave LaFontaine

Bill Leichtnam

Dennis Polach

Lee Thao

Laura Valenstein

William Winch

Joseph Zurfluh

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# WOOD COUNTY 2021 ADOPTED BUDGET

**WOOD COUNTY**  
November 10, 2020



**BOARD OF SUPERVISORS**  
and  
**FINANCE OFFICE**

## Budget Message from the Chair of the Operations Committee and the Finance Director

### To the Residents of Wood County and the County Board:

The 2021 budget process is now complete. We extend our appreciation to the department heads and their staff, the oversight committees and the Operations Committee. They work hard every year to deliver quality services to our residents in a challenging budgetary environment. When you have the opportunity to do so, please thank them for their service.

The Wood County Tax Levy for 2021 is \$28,165,064, compared to \$27,595,460 in 2020. The tax rate for 2021 is \$5.3615, down from \$5.3960 per \$1,000 of equalized value. The estimated average equalized value for a home in the County is \$130,300 in compared to \$128,100 a year ago. Therefore, the County property tax on the average home is approximately \$699, up slightly from \$691 last year.

The 2021 budget retains all core programs and services. However, in an era of capped tax levies it is an immense fiscal challenge to simultaneously maintain service levels, keep our infrastructure in good repair, provide competitive employee compensation plans, respond to the needs of an aging population and other changing societal issues – all during local and global economic difficulties in the midst of an unprecedented pandemic and the commensurate uncertainties.

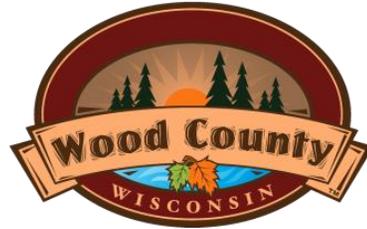
To balance the 2021 budget the County will utilize cash reserves of approximately \$4.5 million. The County has sufficient reserves to do this and retain a strong ratio of Undesignated General Fund Reserves to General Fund Expenditures of 37%. However, this is the second straight year the County will utilize a significant level of cash reserves to balance its budget – reserves are not an unlimited resource and this clearly is not a sustainable state of affairs. Our challenge in 2021 is to make fundamental changes to our cost structure and strategically position the County for a sustainable fiscal position going forward.

Over the next 12 months, we will be asking difficult questions of our Supervisors, Department Heads and staff to address the financial structure of Wood County to bring about sustainable growth and achieve financial stability. There will need to be shared commitment, great collaboration and cooperation between committees and departments to bring about changes that will make our budgeting process more realistic and, in the end, sustainable. We look forward to working together for the greater prosperity of Wood County.

We invite the reader to examine the Wood County 2021 Budget. This budget document summarizes the financial plan of essentially every aspect of Wood County operations for 2021. If any questions arise, please feel free to contact either of us.

Ed Wagner  
Chair, Operations Committee

Allen Thurber, CPA  
Finance Director



**Mission Statement:**

*To provide quality, innovation and cost-effective services that enhance quality of life, health, and safety, by a team committed to excellence, integrity, accountability and respect.*

**Vision:**

*Our local Government provides outstanding service, making Wood County a community of choice with safe and vibrant neighborhoods; business, educational, and cultural opportunities; connectedness; and vitality.*



**WOOD COUNTY FACILITIES**

**Wood County Courthouse**

400 Market St  
Wisconsin Rapids, Wisconsin 54495

**Wood County River Block**

111 W Jackson St  
Wisconsin Rapids, Wisconsin 54495

**Edgewater Haven**

1351 Wisconsin River Dr  
Port Edwards, Wisconsin 54469

**Wood County Highway Department**

555 17<sup>th</sup> Ave N  
Wisconsin Rapids, WI 54495

**Aging and Disability Center of Central Wisconsin**

220 3<sup>rd</sup> Ave S Suite 1  
Wisconsin Rapids, Wisconsin 54495

300 S Peach Ave Suite 1  
Marshfield, Wisconsin 54449

**Marshfield Office – Cornerstone and Human Services**

City Hall  
630 Central Ave Suites 204 and 404  
Marshfield, Wisconsin 54449

**Wood County Annex and Norwood Health Center**

1600 N Chestnut Ave  
Marshfield, Wisconsin 54449

## COMMUNITY PROFILE

### Wood County in Brief:

Wood County lies in central Wisconsin, approximately 160 miles northwest of Milwaukee and 180 miles southeast of Minneapolis-Saint Paul. The County covers an area of 519,680 acres (812 sq. miles). Wisconsin Rapids is the County Seat. The current population of the County is 75,381 (Wisconsin Department of Administration, Demographic Services Center, preliminary 2020 estimate). The County incorporates the cities of Marshfield, Nekoosa, Pittsville and Wisconsin Rapids, 8 villages and 22 townships.

The County was incorporated in 1856 and traces its roots to the timber industry and trading posts that were the nucleus of its early communities. Commerce in the County now includes healthcare, papermaking, food processing and storage, agriculture, diversified manufacturing, trucking, financial services, software publishing, and construction. The County has a largely rural setting with an abundance of forestland that provides for year round recreation including parks, snowmobiling, ATV trails, biking, hiking, jogging, hunting, fishing, cultural festivals, restaurants and shopping.

Seven school districts serve the County, educating students in pre-kindergarten through 12<sup>th</sup> grade. The University of Wisconsin – Stevens Point at Marshfield offers foundation coursework for over 200 majors, associates degree programs and collaborative bachelor degree programs. Mid-State technical college provides vocational and technical education at campuses in Wisconsin Rapids, Stevens Point, Marshfield and Adams.

The County provides a full range of services including judiciary and legal counsel; administration; tax collections; property records; register of deeds; planning and zoning; sheriff; emergency government; dispatch; correction facilities; parks; health and human services; assistance to veterans and older Americans; forest and water conservation; coroner; surveyor; employment and training services; agricultural extension; and administration of elections.

### Largest Employers:

Aspirus, Inc.  
 Custom Fabricating & Repair, Inc.  
 Domtar Corporation  
 Felker Brothers Corp.  
 Marshfield Clinic Health System  
 Marshfield Public School District  
 McCain Foods USA, Inc.  
 Roehl Transport, Inc.  
 Walmart, Inc.  
 Wisconsin Rapids Public School District

### Principal Real Estate Taxpayers:

Aspirus, Inc.  
 Domtar Corporation  
 Forward Financial  
 Marshfield Clinic Health System  
 Midwest Cold Storage & Logistics, LLC  
 ND Paper, Inc.  
 Ocean Spray Cranberries, Inc.  
 Packaging Corporations of America  
 Ruesch Companies, LLC  
 Verso Corporation

### Income Jobs & Employment:

Per capita income	\$30,006
Median household income	\$53,473
Civilian labor force	37,807
Wood County, September, 2020 unemployment rate	4.7%
Wisconsin, September, 2020 unemployment rate	4.7%

*Source: U.S. Census Bureau 2014-2018 American Community Survey 5-year Estimates. Unemployment data (not seasonally adjusted), was obtained from the Wisconsin Department of Workforce Development and is current as of November 10, 2020.*

### WOOD COUNTY GOVERNMENTAL PROFILE

Wood County (the County) is a local governmental entity established under the laws of the State of Wisconsin and has the powers as defined in the Wisconsin State Statutes. The County was incorporated in 1856 and operates under a County Board form of government. The Board of Supervisors is comprised of nineteen (19) members, elected by districts to serve concurrent two-year terms. The terms of the current Board expire in April 2022. The City of Wisconsin Rapids is the County Seat.

The County provides a full range of services. This includes judiciary services; corporate counsel; general and financial administration; tax collections; property records; register of deeds; county planning and zoning; public safety with sheriff, emergency government, dispatch and correction facilities; parks; health and human services; assistance to veterans and older Americans; library; forest and water conservation; coroner and surveyor; employment and training services; agricultural extension services; and administration of federal, state and county elections.

The County has enterprise fund operations for the Edgewater Nursing Home, Norwood Health Center and Highway Department; and internal service funds for building maintenance, Employee Self-Funded Health Insurance, Workers Compensation, Other Post-Employment Employee Benefits (OPEB) and PC Replacement.

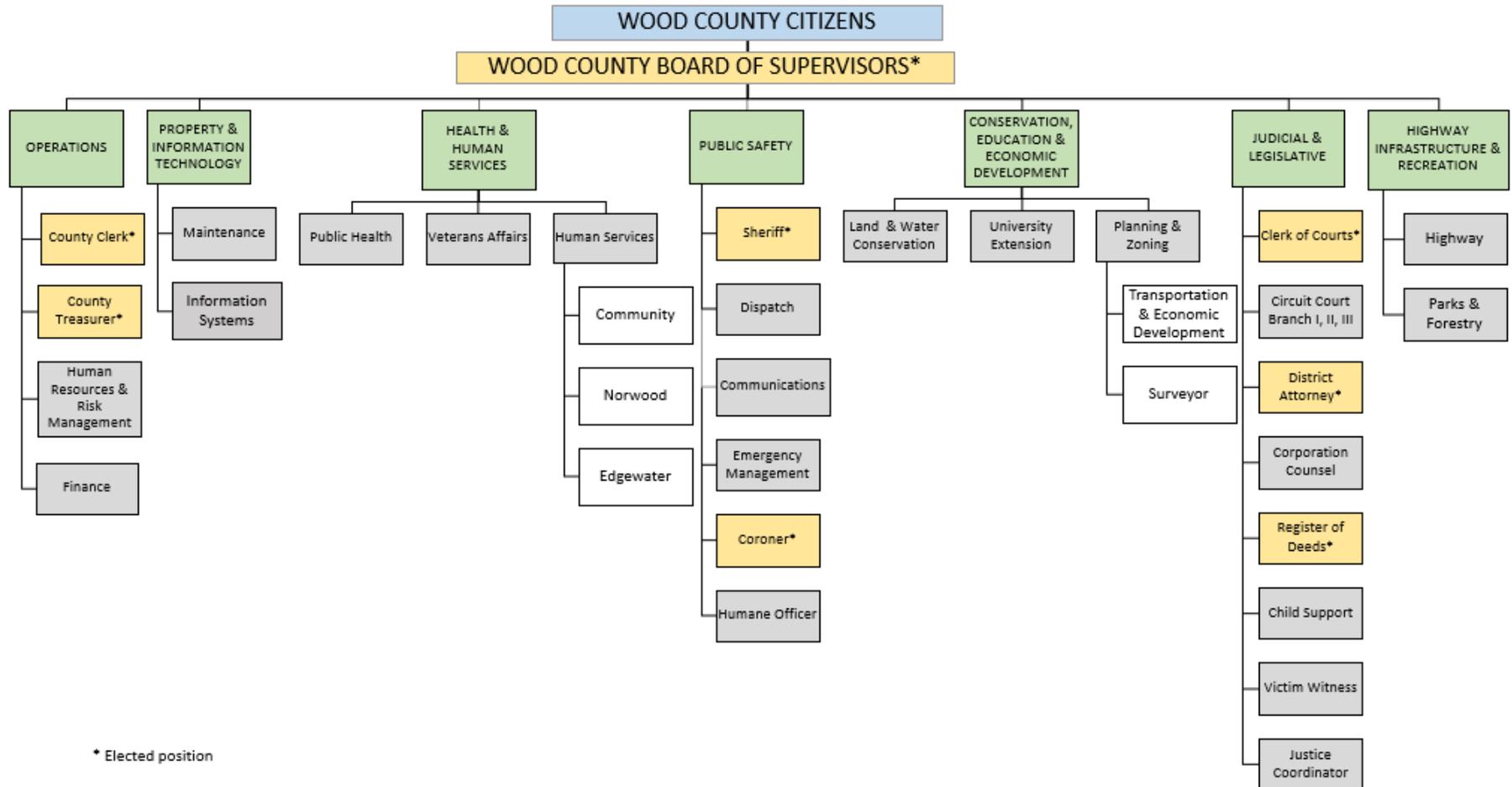
The Marshfield Fairgrounds Commission is a joint venture between the Wood County Board of Supervisors and the City of Marshfield Common Council for the improvement, maintenance, repair and operation of the Marshfield Fairgrounds. The Commission Board consists of six members: three County board supervisors appointed by the Chair of the Wood County Board with the approval of the County board and three council members from the City of Marshfield appointed by the Marshfield mayor with approval of the Marshfield Common Council.

The University of Wisconsin/Wood County Commission is a joint venture between the Wood County Board of Supervisors and the Marshfield Common Council for the purchase of a site, construction, and the care, custody, maintenance, improvement and repair of the lands and buildings during its operation as a University Extension Center. The University of Wisconsin/Wood County Commission Board consists of six members: three Wood County Board supervisors appointed by the Chair of the Wood County Board with approval of the Wood County Board and three Marshfield Common Council Members from the City of Marshfield appointed by the Marshfield Mayor with approval of the Common Council.

Wood County and Marathon County agreed to jointly administer an Aging and Disability Resource Center (ADRC) Grant from the State of Wisconsin in 2007. In 2011, an intergovernmental agreement established the Aging and Disability Resource Center of Central Wisconsin (ADRC-CW). Langlade and Lincoln Counties joined the ADRC-CW in 2011. The ADRC-CW Board consists of three representatives from each county, two of which must be county board members and one a citizen member.

WOOD COUNTY 2021 ADOPTED BUDGET

WOOD COUNTY ORGANIZATIONAL CHART



## STANDING COMMITTEES FOR 2020-2021

### OPERATIONS COMMITTEE

Ed Wagner, Chair  
Donna Rozar, Vice Chair  
Michael Feirer  
Adam Fischer  
Lance Pliml

### CONSERVATION, EDUCATION & ECONOMIC DEVELOPMENT COMMITTEE

Ken Curry, Chair  
Bill Leichtnam, Vice Chair  
Jake Hahn  
Robert Ashbeck  
Dave LaFontaine  
Carmen Good, Farm Service Agency Representative

### HEALTH & HUMAN SERVICE COMMITTEE

Donna Rozar, Chair  
Adam Fischer, Vice Chair  
John Hokamp  
Leo Thao  
Laura Valenstein  
Tom Buttke  
Kristen Iniguez, DO  
Jessica Vicente  
Heather Wellach, RN

### JUDICIAL & LEGISLATIVE COMMITTEE

Bill Clendenning, Chair  
Bill Leichtnam, Vice Chair  
Kenneth Curry  
Ed Wagner  
Joseph Zurfluh

### HIGHWAY INFRASTRUCTURE & RECREATION COMMITTEE

Jake Hahn, Chair  
Allen Breu, Vice Chair  
John Hokamp  
Dave LaFontaine  
Leo Thao

### PUBLIC SAFETY COMMITTEE

Michael Feirer, Chair  
Dennis Polach, Vice Chair  
Brad Hamilton  
Joseph Zurfluh  
William Winch

### PROPERTY & INFORMATION TECHNOLOGY COMMITTEE

Allen Breu, Chair  
Dennis Polach, Vice Chair  
Brad Hamilton  
Laura Valenstein  
William Winch

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## **BUDGET SUMMARY**

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## WOOD COUNTY 2021 ADOPTED BUDGET

### TAX LEVY SUMMARY

The 2020 County Tax Levy, in support of the 2021 fiscal budget year, is \$28,165,064, an increase of \$569,604, or 2.06%. The Equalized Value assessable by the County<sup>1</sup> is \$5,476,313,500, an increase of \$150,980,900, or 2.84% from one year ago.

Since the County Tax Levy increased at a slower rate than the rate at which the Equalized Value increased, the Tax Rate decreased to \$5.3615 per \$1,000 of Equalized Value from \$5.3960 per \$1,000 of Equalized Value.<sup>2</sup>

The following components make up the Tax Levy and Tax Rate for each fiscal year:

Tax Component	2021		2020		Change	
	Tax	Rate	Tax	Rate	Tax	Rate
Operating levy	\$ 22,425,185	\$ 4.0949	\$ 22,161,958	\$ 4.1616	\$ 263,227	\$ (0.0667)
Debt service levy	4,628,540	0.8452	4,385,549	0.8235	242,991	0.0217
Library levy	1,111,339	0.4214	1,047,953	0.4109	63,386	0.0105
Total	\$ 28,165,064	\$ 5.3615	\$ 27,595,460	\$ 5.3960	\$ 569,604	\$ (0.0345)

**The following definitions are important to understanding the relationship of the tax levy and the tax rate:**

- *Tax Levy* = Total amount of property tax dollars the County raises for operating, debt service and aid to libraries.
  - *Equalized Value* = Estimate of the current market value of property.
  - *Tax Rate* = Tax Levy divided by the total Equalized Value of all eligible property in the County.
  - *Tax Increment Finance District (TID)* = A designated area within a city or village for a certain type of development. As property taxes rise in the TID, this increase (increment) is used by the municipality to pay for the development project. The school, county and technical college district tax related to the TID area (the overlying taxing jurisdictions) is also retained by the municipality to pay for the improvements.
1. The total Equalized Value of all the properties in Wood County is \$5,723,236,700, an increase of \$165,621,500, 2.98%. However, as the County cannot assess taxes on properties located in Tax Incremental Finance Districts (TIDs), the equalized value of TIDs is removed to determine the County property tax base. After adjusting for the value of TID properties, the Equalized Value assessable by Wood County is \$5,476,313,500, an increase of \$150,980,900, or 2.84%.
  2. The levy for county aid to libraries is not assessed on properties in municipalities with a public library: Township of Arpin, Village of Vesper, and Cities of Marshfield, Nekoosa, Pittsville and Wisconsin Rapids.

## 2021 BUDGET APPROACH, CONSIDERATIONS AND ASSUMPTIONS

### **Conservatism:**

The County takes a conservative budgetary approach. Adequate resources must be available for appropriations to avoid compromising the financial strength of the County. Longer-term obligations require resources that are sustainable over the long-term; else, we run the risk of structural deficits.

### **Capped tax Levies:**

Wisconsin state law caps county property tax levies for operating needs to a formula based on net new construction in the County. Economic growth in Wood County has lagged: net new construction in 2020, 2019 and 2018 was only 1.01%, 1.57% and 1.49%, respectively.

Because of this, tax levy cap has not kept pace with inflation and the demand for increased services from our community. To deliver the best value to our citizens while protecting the fiscal integrity of the County, we need to pursue several strategies. These include locating additional funding sources, maintaining strong fiscal discipline, confronting the scope of some of our programs, tightening our headcount, restructuring our administrative and operational organizations for greater operational efficiency and ensuring that we finance capital purchases with long-term debt when interest rates are permissive.

### **2021 Budget Considerations and Assumptions:**

- Retention of all core programs.
- Funding is not planned for unless known at the time of the budget.
- Moderate inflation for 2021 and the short-term future.
- This is a climate of uncertainties – presidential election year, COVID-19 crisis, closure of the Wisconsin Rapids paper mill, civil unrest, capital markets volatility and a global recession.

- Sales tax revenue is budgeted at \$6,036,000 in 2021. This is a modest decrease from \$6,138,000 budgeted in 2020, but by no means a “sure thing” given the current economic uncertainties.
- Long-term ongoing structural deficits in our healthcare facilities. These will take time and thoughtful solutions to bring into balance.
- The Edgewater and Norwood Health Care Center budgets reflect operating losses. The County has financed similar losses for many years through property tax levy. The increased costs of healthcare workers and the shortage thereof; COVID-19 influences on costs and patient revenues; and the inability to significantly increase our operating tax levy; challenge us to find innovative ways to address these structural deficits going forward.
- Wage and benefit inflation has been building Countywide for the last several years and recently exacerbated even more so by a shortage of healthcare workers. We have taken an important step with a new salary structure but more work must be done going forward to keep our people costs under control for the longer term.
- We are budgeting closer to our real cost of employee compensation in 2021 than we did in 2020. In past budgets, we assumed that positions would be filled all year long. Budgeting closer does not save money but it does avoid inflating expenditures in one budget year.
- Personnel costs reflect a 1.6% annual increase due to the County’s wage and classification plan that takes effect on July 1, 2021.
- Net savings of \$574,000 and \$336,000 in employee health care and workers compensation costs in 2021 due to favorable claims experience in past years and the resulting strong fund balances at the end of 2020. These are not necessarily savings we can depend on past 2021.
- COVID-19 will carry into 2021 requiring expenditures by Health & Human Services with funding uncertain at this time, requiring the County to use general fund balance to maintain necessary service levels to our communities.

## WOOD COUNTY 2021 ADOPTED BUDGET

### 2021 COUNTY WIDE BUDGET SUMMARY

	2021 Adopted	2020 Adopted	Increase (Decrease)	% Change
<b>Revenue:</b>				
Property taxes	\$ 28,165,064	\$ 27,595,460	\$ 569,604	2.1%
Intergovernmental revenues	25,113,681	23,457,809	1,655,872	7.1%
Public Charges for Services	18,390,893	20,044,979	(1,654,086)	-8.3%
Intergovernmental Charges for Services	20,232,284	21,798,417	(1,566,133)	-7.2%
Sales tax	6,036,000	6,138,000	(102,000)	-1.7%
Proceeds From Long-term Borrowing	3,990,000	4,845,000	(855,000)	-17.6%
All other	4,225,786	3,756,799	468,987	12.5%
<b>Total revenue</b>	<b>106,153,708</b>	<b>107,636,464</b>	<b>(1,482,756)</b>	<b>-1.4%</b>
<b>Expenditures:</b>				
Health & Human Services	44,331,503	45,866,618	(1,535,115)	-3.3%
Public Safety	13,297,152	13,620,939	(323,787)	-2.4%
Public Works	11,691,099	11,927,034	(235,935)	-2.0%
General Government	25,546,579	26,291,020	(744,441)	-2.8%
Culture, Recreation & Education	4,233,230	3,537,781	695,449	19.7%
Conservation & Development	2,453,707	2,834,986	(381,279)	-13.4%
Capital Projects	3,900,612	5,008,252	(1,107,640)	-22.1%
Debt Service	4,699,375	4,428,384	270,991	6.1%
Transfers & Other Financing Uses	474,991	344,114	130,877	38.0%
<b>Total Expenditures</b>	<b>110,628,248</b>	<b>113,859,128</b>	<b>(3,230,880)</b>	<b>-2.8%</b>
<b>Deficit (covered by used of reserves)</b>	<b>\$ (4,474,540)</b>	<b>\$ (6,222,664)</b>	<b>\$ 1,748,124</b>	<b>-28.1%</b>

#### Overall

**2021 budgeted expenditures** of \$110.6 million exceed revenues of \$106.2 million by approximately \$4.5 million. This is an improvement of approximately \$1.7 million from the 2020 adopted budget in which expenditures exceeded revenues by \$6.2 million. The underlying theme of our 2021 budget is that we are in solid financial condition – but our current path is not a sustainable one. The County was a profligate saver for many years, running surpluses and building excess reserves on its balance sheet. Our recent journey has been the opposite: progressing from an actual increase in net position of \$5.6 million 2018, to essentially a break-even 2019 and then to a \$6.2 million budget deficit in 2020. The 2021 budget is the first step in returning to equilibrium. There is much hard work ahead of us.

When expenditures exceed revenues, the County must use cash reserves to make up the difference. The use of reserves for one-time outlays, to stabilize volatile revenues in recessionary years, reduce borrowing, fund a large infrastructure need and other non-recurring fiscal purposes is good stewardship. On the other hand, reserves are ultimately just cash in bank accounts – a limited resource. Relying on them to fund ongoing operations inevitably leads to an unsustainable position. If recurring expenditures are not covered by dependable recurring revenues, there is a structural deficit. Structural deficits can be addressed by: cost efficiencies, reducing services, cutting programs, or securing additional funding; the use of reserves is not a viable approach to resolving structural deficits.

## 2021 COUNTY WIDE BUDGET SUMMARY

### Revenue Highlights

**2021 budgeted revenues** are approximately \$106.2 million, a decrease of \$1.5 million from the 2020 adopted budget.

**Property taxes** are up approximately \$569,000 due increases in the following levies: (i) operating \$263,000; (ii) debt service \$243,000; and (iii) county aid to libraries \$63,000. The operating tax levy is at the maximum limit capped by the state of Wisconsin.

**Intergovernmental revenues** increase approximately \$1.65 million, primarily due to \$646,000 in Health Services state and federal aids (much of which is an increase in COVID-19 related and other pass-through type funds); and approximately \$757,000 of additional state aids to highways.

**Public charges for services** decrease approximately \$1.65 million from the 2020 budget primarily due to two factors. The first is a proposed expansion of the operations at Edgewater that would have added a traumatic brain injury unit in the 2020 budget – it is not in the 2021 budget – the impact of which is a decrease of \$929,000 of budgeted revenue. The second primary factor is what we charge employees for health care coverage. We have had several years of positive health claims experience and are now passing some of that on to our employees in 2021. Much of this is in the way of an inducement to enter into a high-deductible health savings plan to incentivize healthy lifestyle choices – the impact is a decrease of \$412,000 in budgeted revenue as compared to 2020.

**Intergovernmental charges for services** decrease approximately \$1.57 million. The amount our Employee Self-Funded Health Insurance Internal Service Fund charges County departments decreases by \$796,000 as we realize the benefit of positive claims experience in prior years and the resulting strong fund balance at the end of 2020. The amount our Self-Insured Workers Compensation Internal Service fund charges to County departments decreases by approximately \$304,000 as we realize the benefit of positive claims experience in prior years and a strong fund balance from this benefit as well. The Highway enterprise fund budget has \$441,000 less revenue in 2021 for matched expenses as compared to 2020.

**Sales tax revenue** is approximately \$6.0 million 2021, a modest decrease from \$6.1 million in the 2020 adopted budget, as we opted to take a cautiously optimistic approach on anticipated sales tax revenues given the uncertain economic environment.

**Proceeds from long-term borrowing** is down \$855,000 in 2021 as we financed less capital projects with debt in 2021 compared to 2020. We placed our 10-year notes this year at an effective interest rate of 0.78409%. We attribute this to the County's high credit rating coupled with the extremely favorable interest rate environment.

**Other revenues** increase approximately \$470,000 primarily due to higher reimbursements from the excess claims insurer for our health plan.

## 2021 COUNTY WIDE BUDGET SUMMARY

### Expenditure Highlights

**2021 budgeted expenditures** are \$110.6 million, a decrease of approximately \$3.2 million from the 2020 adopted budget.

**Health & Human Services** decrease approximately \$1.5 million primarily at Edgewater and Human Services-Community. The bulk of the decrease is attributable to the elimination of plans for a traumatic brain injury unit at Edgewater (\$866,000); and the majority of the remainder to more accurate budgeting for vacant positions and lower rates for employee health and workers compensation insurance.

**Public Safety** decreases approximately \$324,000, primarily in Sheriff and Corrections due to lower contracted cost for inmate housing, lower employee health and workers compensation insurance rates, and in Dispatch due to delayed hiring of an open position.

**Public Works** decrease approximately \$236,000 primarily due to delayed hiring and lower rates for employee health and workers compensation insurance of approximately \$253,000 plus a reduction in operating supplies of approximately \$318,000 – partially offset by an increase in capital outlay of \$330,000.

**General Government** decreases approximately \$744,000 primarily due to: lower costs of our Employee Self-Insured Health Benefits Internal Service Fund of approximately \$707,000 (lower claims, partially offset by higher stop-loss premium) , lower County Clerk Department costs (due to 2021 not being an election year), and reduction of contract services cost in Human Resources due to consulting costs for the wage study incurred in 2020 – offset by an additional \$100,000 allowance for contingencies in 2021 and a permanent increase in the cost of our District Attorney’s office of approximately \$162,000 due to additional staffing. We are still under the number of assistant district attorneys recommended by the State of Wisconsin but the District Attorney’s office now has a much better capacity to handle the case workload than in the past.

**Culture, Recreation & Education** expenditures increase approximately \$695,000 due to snowmobile and ATV trail maintenance. It should be noted that this increase is offset by increased state aid revenues. These revenues are generally required to either be spent currently or passed through by the County, therefore, this spending increase does not represent a net cost to the County. Library aid increased by approximately \$63,000 as local libraries requested additional assistance to cover their increased operating costs.

**Conservation & Recreation** expenditures decrease approximately \$381,000 due mainly due to lower state grant funding for the Mill Creek Watershed Protection Project of approximately \$246,000 in 2021; and one-time charges in 2020 of approximately \$118,000 for upgrades to the land records system and aerial photos.

**Capital Projects** expenditures decrease approximately \$1.1 million as 2020 funding included: (i) a large ATV trail development project in the town of Hiles, (ii) modernization of the Human Services Department billing and document management systems, and (iii) more extensive renovation needs at our aging health care facilities in 2020.

**Debt Service** expenditures increase approximately \$270,000 due to scheduled interest and principal payments on our outstanding long-term debt. The County’s legal debt limit is \$286,161,835. The County’s total outstanding debt is \$27,140,000 or 9.48% of the legal limit. See the debt services section of this document for a detailed schedule of the County’s outstanding debt and a computation of the debt limit.

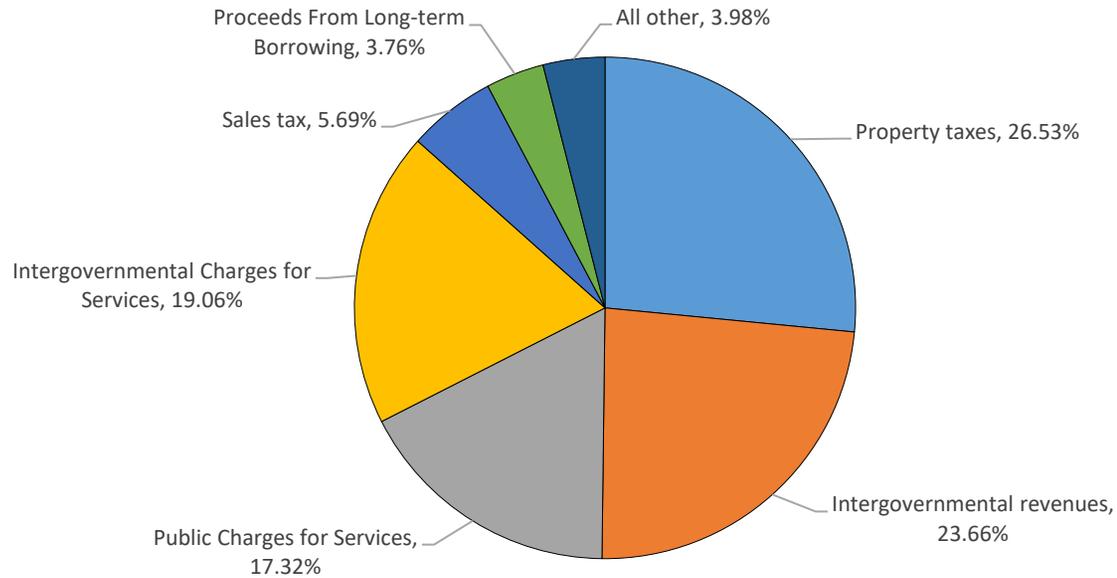
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## **ANALYSIS OF REVENUES BY SOURCE**

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## Analysis of Revenues by Source

### Wood County 2021 Adopted Budget Revenues by Source



Revenue by Source	2021 Adopted	2020 Adopted	Increase (Decrease)	% Change
Property taxes	28,165,064	27,595,460	569,604	2.06%
Intergovernmental revenues	25,113,681	23,457,809	1,655,872	7.06%
Public Charges for Services	18,390,893	20,044,979	(1,654,086)	-8.25%
Intergovernmental Charges for Services	20,232,284	21,798,417	(1,566,133)	-7.18%
Sales tax	6,036,000	6,138,000	(102,000)	-1.66%
Proceeds From Long-term Borrowing	3,990,000	4,845,000	(855,000)	-17.65%
All other	4,225,786	3,756,799	468,987	12.48%
<b>Total</b>	<b>\$ 106,153,708</b>	<b>\$ 107,636,464</b>	<b>\$ (1,482,756)</b>	<b>-1.38%</b>

## Analysis of Revenues by Source

**Property Tax** increases by \$569,604 or 2.06% from \$27,595,460 to \$28,165,064.

- Operating tax levy increases \$263,227 which includes net new construction of 1.014%.
- Debt service tax levy increases \$242,991 to cover scheduled interest and principal payments on long-term debt.
- The library levy increases \$63,386 for aid to local libraries.

**Intergovernmental Revenues** increase \$1,655,872 or 7.06% from \$23,457,809 to \$25,113,681.

- Health Services state and federal aids increase approximately \$646,000 (much of which is an increase in COVID-19 related and other pass-through type funds).
- Highway increases approximately \$757,000 mainly due to additional state aids to highways.

**Public Charges for Services** decrease (\$1,654,086) or (-8.25%) from \$20,044,979 to \$18,390,893.

- Revenue from health care premiums charged to employees declines by approximately \$412,000. We have had several years of positive health claims experience and are now passing some of that on to our employees in 2021.
- Edgewater Nursing Home revenues decrease by approximately (\$865,000) or (-17.39%). This is primarily attributable to a proposed expansion of the operations at Edgewater that would have added a traumatic brain injury unit in the 2020 budget – it is not in the 2021 budget.

**Intergovernmental Charges for Services** decrease (\$1,566,133) or (-7.18%) from \$21,798,417 to \$20,232,284.

- The amount our Employee Self-Funded Health Insurance Internal Service Fund charges County departments decreases by \$796,000 as we realize the benefit of positive claims experience in prior years and the resulting strong fund balance at the end of 2020.
- The amount our Self-Insured Workers Compensation Internal Service fund charges County departments decreases by approximately \$304,000 as we realize the benefit of positive claims experience in prior years and a strong fund balance from this benefit as well.
- The Highway enterprise fund has \$441,000 less revenue for matched expenses as compared to 2020.

**Sales and Other Tax** decreases (\$102,000) or (-1.66%) as we opted to take a cautiously optimistic approach on anticipated sales tax revenues given the uncertain economic environment.

**Proceeds From Long-term Borrowing** is down \$855,000 in 2021 as we financed less capital projects with debt in 2021 compared to 2020. We placed our 10-year notes this year at an effective interest rate of 0.78409%.

The County had new debt issues during 2020 of \$3,990,000 million for two purposes:

- \$2.375 million for 2021 Highway construction and salt shed.
- \$1.615 million for 2021 various capital equipment, remodeling, and premium on the debt offering.

**All other** increases approximately \$468,987 or 12.48% from \$3,756,799 to \$4,225,786. The main contributing factor is higher projected health claims stop-loss reimbursements from our excess claims insurer.

**Property Tax Revenues**

<b>Property Tax Revenues</b>	<b>FY 2021 Adopted Budget</b>	<b>FY 2020 Adopted Budget</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Operating Levy	\$ 22,425,185	\$ 22,161,958	\$ 263,227	1.19%
Debt Service Levy	4,628,540	4,385,549	242,991	5.54%
Library Levy	1,111,339	1,047,953	63,386	6.05%
	<u>\$ 28,165,064</u>	<u>\$ 27,595,460</u>	<u>\$ 569,604</u>	<u>2.06%</u>

**Intergovernmental Revenues**

<b>Intergovernmental Revenues</b>	<b>FY 2021 Adopted Budget</b>	<b>FY 2020 Adopted Budget</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Shared Revenue	\$ 3,560,440	\$ 3,627,746	\$ (67,306)	-1.86%
Health State Aid	692,446	549,262	143,184	26.07%
Other General Fund	1,137,388	1,039,814	97,574	9.38%
Human Services	14,133,882	13,488,341	645,541	4.79%
Child Support	1,127,636	1,109,456	18,180	1.64%
Other Special Revenue	1,292,464	1,230,507	61,957	5.04%
Highway	3,169,425	2,412,683	756,742	31.37%
	<u>\$ 25,113,681</u>	<u>\$ 23,457,809</u>	<u>\$ 1,655,872</u>	<u>7.06%</u>

**Public Charges for Services**

<b>Public Charges for Services</b>	<b>FY 2021 Adopted Budget</b>	<b>FY 2020 Adopted Budget</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Register of Deeds	\$ 309,000	\$ 309,000	\$ -	0.00%
Circuit Court	46,346	42,336	4,010	9.47%
Sheriff	600,378	622,953	(22,575)	-3.62%
Parks & Forestry	1,070,000	935,000	135,000	14.44%
Other General Fund	310,002	281,575	28,427	10.10%
County Clerk	40,965	43,345	(2,380)	-5.49%
Human Services	3,870,613	4,417,219	(546,606)	-12.37%
Norwood	5,750,381	5,731,217	19,164	0.33%
Child Support	16,050	15,830	220	1.39%
Planning & Zoning	108,230	108,230	-	0.00%
Land/Water Conservation	78,280	70,860	7,420	10.47%
Health Benefits	1,145,000	1,557,076	(412,076)	-26.46%
Edgewater Nursing Home	4,972,648	5,837,338	(864,690)	-14.81%
Health Department	73,000	73,000	-	0.00%
	<u>\$ 18,390,893</u>	<u>\$ 20,044,979</u>	<u>\$ (1,654,086)</u>	<u>-8.25%</u>

**Intergovernmental Charges for Services**

<b>Intergovernmental Charges for Services</b>	<b>FY 2021 Adopted Budget</b>	<b>FY 2020 Adopted Budget</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Departmental Charges for Insurance	\$ 500,000	\$ 500,000	\$ -	0.00%
General Fund Other	222,050	341,640	(119,590)	-35.00%
Highway Governmental	2,505,952	2,589,476	(83,524)	-3.23%
Human Services	73,000	73,000	-	0.00%
Building Maintenance	1,533,351	1,533,351	-	0.00%
Health Benefits	9,454,825	10,250,800	(795,975)	-7.77%
Workers Comp	264,413	568,315	(303,902)	-53.47%
PC Replacement	341,630	322,905	18,725	5.80%
OPEB	547,790	547,790	-	0.00%
Highway Business Type	3,444,598	3,885,740	(441,142)	-11.35%
Norwood	602,710	557,500	45,210	8.11%
Edgewater	741,965	627,900	114,065	18.17%
	<u>\$ 20,232,284</u>	<u>\$ 21,798,417</u>	<u>\$ (1,566,133)</u>	<u>-7.18%</u>

### Sales Tax

Wood County 2021 Adopted Budget	FY 2021 Adopted	FY 2020 Adopted	Increase	Percent
Revenues - Sales Taxes	Budget	Budget	(Decrease)	Change
County Sales Tax	6,036,000	6,138,000	(102,000)	-1.66%
	<u>\$ 6,036,000</u>	<u>\$ 6,138,000</u>	<u>\$ (102,000)</u>	<u>-1.66%</u>

### Proceeds from Long-term Borrowing

General Obligation Promissory Notes Issued in 2020:			
Maturity	Amount	Rate	Yield
October 1, 2021	\$ 270,000.00	1.00%	0.25%
October 1, 2022	380,000.00	1.00%	0.30%
October 1, 2023	390,000.00	1.00%	0.35%
October 1, 2024	395,000.00	1.00%	0.40%
October 1, 2025	405,000.00	1.00%	0.45%
October 1, 2026	415,000.00	1.00%	0.60%
October 1, 2027	420,000.00	1.00%	0.70%
October 1, 2028	430,000.00	1.00%	0.80%
October 1, 2029	440,000.00	1.00%	0.90%
October 1, 2030	445,000.00	1.00%	1.00%
	<u>\$ 3,990,000.00</u>		

The \$3,990,000 General Obligation Promissory Notes were dated October 5, 2020, in the denomination of \$5,000 each or any multiple thereof and mature serially on October 1 of the years 2021 through 2030. Interest is payable commencing on April 1, 2021 and semi-annually thereafter on October 1 and April 1 of each year.

The Notes are general obligations of Wood County, Wisconsin for which its full faith and credit and taxing powers are pledged which taxes may, under current law, be levied without limitation as to rate or amount. The proceeds of the Notes will be used to finance highway projects and capital improvement projects within the County. The Notes maturing on October 1, 2028 and thereafter are subject to call and prior redemption, at the option of the County, on October 1, 2027 or any date thereafter, in whole or in part, and if in part, from maturities selected by the County and by lot within each maturity at a price of par plus accrued interest to the date of redemption.

**All Other**

<b>All Other Revenues</b>	<b>FY 2021 Adopted Budget</b>	<b>FY 2020 Adopted Budget</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Insurance Recoveries	\$ 1,412,000	\$ 912,000	\$ 500,000	54.82%
Fines, Forfeits & Penalties	894,280	931,371	(37,091)	-3.98%
Other Financing Sources	630,169	590,726	39,443	6.68%
Interest and Penalties on Taxes	394,000	394,000	-	0.00%
Investments and Interest	246,305	271,255	(24,950)	-9.20%
Miscellaneous	166,444	169,859	(3,415)	-2.01%
Donations	152,385	160,385	(8,000)	-4.99%
Real Estate Transfer Fees	142,000	142,000	-	0.00%
Rental Income	95,503	94,503	1,000	1.06%
Property Sales	49,200	47,200	2,000	4.24%
Managed Forest Lands	25,000	25,000	-	0.00%
Payment in Lieu of Tax (PILOT)	18,500	18,500	-	0.00%
	<u>\$ 4,225,786</u>	<u>\$ 3,756,799</u>	<u>\$ 468,987</u>	<u>12.48%</u>

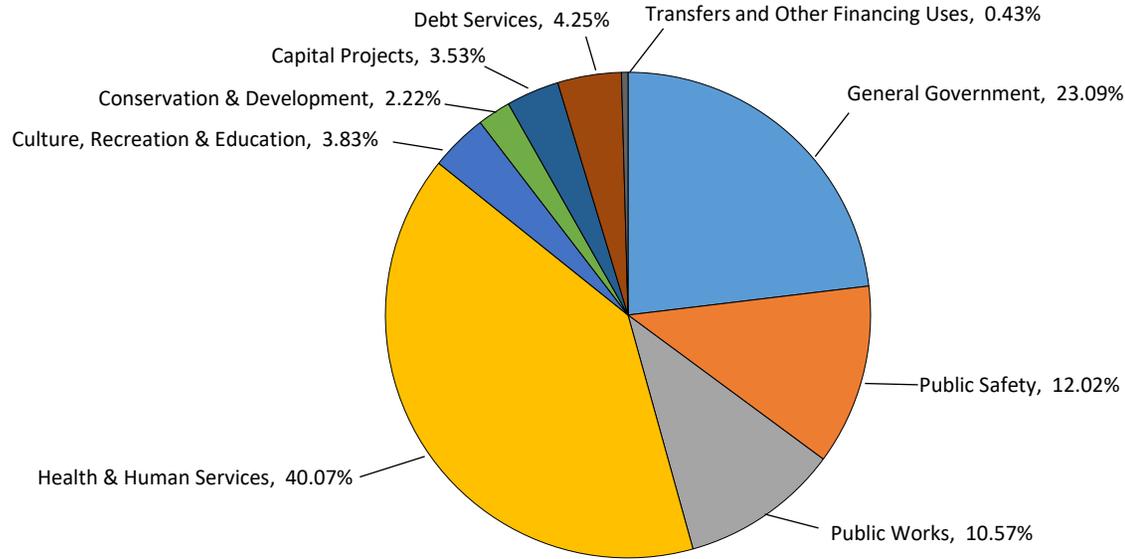
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## **ANALYSIS OF EXPENDITURES BY FUNCTION**

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## Analysis of Expenditures by Function

### 2021 Adopted Expenditures by Function



Expenditures by Function	FY 2021 Adopted Budget	FY 2020 Adopted Budget	Increase (Decrease)	Percent Change
Health & Human Services	\$ 44,331,503	\$ 45,866,618	\$ (1,535,115)	-3.35%
Public Safety	13,297,152	13,620,939	(323,787)	-2.38%
Public Works	11,691,099	11,927,034	(235,935)	-1.98%
General Government	25,546,579	26,291,020	(744,441)	-2.83%
Culture, Recreation & Education	4,233,230	3,537,781	695,449	19.66%
Conservation & Development	2,453,707	2,834,986	(381,279)	-13.45%
Capital Projects	3,900,612	5,008,252	(1,107,640)	-22.12%
Debt Services	4,699,375	4,428,384	270,991	6.12%
Transfers and Other Financing Uses	474,991	344,114	130,877	38.03%
	\$ 110,628,248	\$ 113,859,128	\$ (3,230,880)	-2.84%

## Analysis of Expenditures by Function

**Health and Human Services** decrease (\$1,535,115) or (-3.35).

- Health and Human Services combined make up approximately 40% of total County expenditures.
- Public Health Department increases by \$145,217 as a result of an additional public health nurse supervisor position and additional contract tracers for COVID-19 as limited term employees.
- Edgewater Nursing Home accounted for (\$1,030,093) decrease. The main contributor to the decrease is the elimination of plans for a traumatic brain injury unit (\$865,793); and to a lesser extent, delayed hiring of vacant positions – partially offset by an increase in contract labor.
- Human Services - Community decreases (\$512,345) due to wages and benefits including lower rates for employee health and workers compensation insurance.

**Public Safety** decrease (\$323,787) or (-2.38%).

- Sheriff and Corrections decreases by (\$250,969). The primary reasons for the decrease are lower contracted cost for inmate housing, less overtime, lower rates for employee health and workers compensation insurance.
- Dispatch decreases by \$(88,723) primarily due to delayed hiring of an open position and lower rates for employee health and workers compensation insurance.
- Other public safety departments decrease while Communications increases by \$30,386 due the urgent need to update the County's radio system master oscillators.

**Public Works – Highway** decrease (\$235,935) or (-1.98%).

- The decrease is due to delayed hiring and lower rates for employee health and workers compensation insurance of approximately (\$253,000) plus a reduction in operating supplies of approximately (\$318,000). Expenses are partially offset by an increase in capital outlay of \$330,000.

**General Government** decrease (\$744,441) or (-2.83%).

- Employee health benefits decrease (\$706,667) due to lower expected health insurance claims paid by our health fund of \$707,000.
- District Attorney increases \$162,846 for much needed assistant district attorney support staff.
- Contingency allowance increases \$100,000 to provide for greater uncertainties in 2021.
- County Clerk decreases (\$135,814) due to 2021 not being an election year.
- Clerk of Courts increases \$66,292 from higher professional services mandated by state statute.
- Human Resources decreases by (\$92,775) primarily due to professional services for wage study conducted in 2020.

**Culture, Recreation and Education** increase \$695,449 or 19.66%.

- Largest increase is snowmobile and ATV trail maintenance of \$638,185. The County is generally required to spend these revenues currently.
- Library aid increase by approximately \$63,386 as local libraries requested additional aid to cover their increased operating costs.

## Analysis of Expenditures by Function

**Conservation and Development** decrease (\$381,279) or (-13.45%).

- Mill Creek Watershed Protection Project decreases (\$274,206) mainly due to lower grant funding for cost share expenditures from 2020 to 2021 of (\$246,009).
- Land Records decrease (\$179,417) due to one-time charges in 2020 of approximately \$118,000 for upgrades to the land records system and aerial photos.
- Economic Development increases by \$100,175 primarily due to increased funding for local economic development grants made through the Transportation and Economic Development fund.

**Capital Projects** funded in the 2021 budget are \$3,900,612 for the following:

- \$2,375,000 million for 2021 Highway construction and salt shed.
- \$1,525,612 million for 2021 various capital equipment and remodeling.

**Net Debt Service** increase \$270,991 from \$4.4 million to \$4.7 million.

The County's legal debt limit is \$286,161,835. The County's total outstanding debt is \$27,140,000 or 9.48% of the legal limit.

### Health & Human Services

Wood County 2021 Adopted Budget Expenditures Health & Human Services	Adopted Budget	Adopted Budget	Increase (Decrease)	Percent Change
Public Health	\$ 2,884,753	\$ 2,739,536	\$ 145,217	5.30%
Humane Officer	45,036	37,046	7,990	21.57%
Veterans Services	361,924	365,851	(3,927)	-1.07%
Human Services	25,103,937	25,616,281	(512,345)	-2.00%
Aging & Disability Resource Center (ADRC)	198,278	198,278	-	0.00%
Norwood Health Care Center	9,077,805	9,219,762	(141,957)	-1.54%
Edgewater Nursing Home	6,659,770	7,689,863	(1,030,093)	-13.40%
	<u>\$ 44,331,503</u>	<u>\$ 45,866,618</u>	<u>\$ (1,535,115)</u>	<u>-3.35%</u>

### Public Safety

Wood County 2021 Adopted Budget Expenditures Public Safety	FY 2021 Adopted Budget	FY 2020 Adopted Budget	Increase (Decrease)	Percent Change
Sheriff and Corrections	\$ 10,786,937	\$ 11,037,906	\$ (250,969)	-2.27%
Dispatch	1,730,211	1,818,935	(88,723)	-4.88%
Communications	276,330	245,944	30,386	12.36%
Emergency Management	503,674	518,154	(14,481)	-2.79%
	<u>\$ 13,297,152</u>	<u>\$ 13,620,939</u>	<u>\$ (323,787)</u>	<u>-2.38%</u>

### Public Works

Wood County 2021 Adopted Budget Expenditures Public Works	Adopted Budget	Adopted Budget	Increase (Decrease)	Percent Change
Hwy Governmental-Hwy Committee	\$ 4,841,691	\$ 4,862,188	\$ (20,497)	-0.42%
Hwy Governmental-Snow Removal	890,429	802,482	87,947	10.96%
Hwy Governmental-Salt Brine	150	150	-	0.00%
Hwy Governmental-County Aid/Roads	475,416	456,931	18,485	4.05%
Hwy Governmental-County Aid/Bridges	129,386	131,194	(1,808)	-1.38%
Hwy Buildings & Grounds	2,601,240	2,480,852	120,389	4.85%
Hwy State Highways Maintenance	1,109,247	1,442,910	(333,663)	-23.12%
Hwy Local Roads Maintenance	1,126,474	1,195,139	(68,665)	-5.75%
Hwy Local Roads Other Services	517,066	555,188	(38,123)	-6.87%
	<u>\$ 11,691,099</u>	<u>\$ 11,927,034</u>	<u>\$ (235,935)</u>	<u>-1.98%</u>

**General Government**

<b>Wood County 2021 Adopted Budget Expenditures by General Government</b>	<b>FY 2021 Adopted Budget</b>	<b>FY 2020 Adopted Budget</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Child Support	\$ 1,230,573	\$ 1,230,518	\$ 55	0.00%
Branch I	415,678	422,010	(6,333)	-1.50%
Branch II	124,083	125,769	(1,686)	-1.34%
Branch III	348,514	349,971	(1,457)	-0.42%
Justice Coordinator	97,162	44,586	52,576	117.92%
County Clerk	564,188	700,002	(135,814)	-19.40%
Clerk of Courts	1,670,054	1,603,762	66,292	4.13%
Corporation Counsel	301,915	316,882	(14,967)	-4.72%
District Attorney	661,081	498,236	162,846	32.68%
Victim Witness	141,617	154,636	(13,019)	-8.42%
Finance	514,168	502,458	11,710	2.33%
Human Resources	474,832	567,607	(92,775)	-16.34%
Purchasing	-	5,144	(5,144)	-100.00%
Risk Management	648,166	606,506	41,660	6.87%
Register of Deeds	462,496	494,835	(32,339)	-6.54%
Information Technology	1,965,111	1,959,874	5,237	0.27%
Treasurer	434,095	460,902	(26,807)	-5.82%
Coroner	158,796	160,208	(1,412)	-0.88%
Contingency, Initiatives, Efficiency Audits	600,000	500,000	100,000	20.00%
Maintenance	1,613,677	1,696,714	(83,037)	-4.89%
Workers Comp	467,857	467,466	390	0.08%
PC Replacement	105,899	169,640	(63,741)	-37.57%
Employee Health Benefits Fund	12,046,618	12,753,295	(706,677)	-5.54%
Other Post Employment Benefits (OPEB)	500,000	500,000	-	0.00%
	<u>\$ 25,546,579</u>	<u>\$ 26,291,020</u>	<u>\$ (744,441)</u>	<u>-2.83%</u>

### Culture, Recreation & Education

Wood County 2021 Adopted Budget	FY 2021 Adopted	FY 2020 Adopted	Increase (Decrease)	Percent Change
Expenditures Culture, Recreation & Education	Budget	Budget		
Parks & Forestry	\$ 1,741,003	\$ 1,725,738	\$ 15,265	0.88%
Parks State Aid	729,443	91,258	638,185	699.32%
Powers Bluff	100	100	-	0.00%
Capital Projects	27,500	27,500	-	0.00%
Library Aid	1,111,339	1,047,953	63,386	6.05%
UW Extension	547,937	569,325	(21,388)	-3.76%
Marshfield Fairgrounds	25,000	25,000	-	0.00%
UW Wood County Marshfield	50,907	50,907	-	0.00%
	\$ 4,233,230	\$ 3,537,781	\$ 695,449	19.66%

### Conservation & Development

Wood County 2021 Adopted Budget	FY 2021 Adopted	FY 2020 Adopted	Increase (Decrease)	Percent Change
Expenditures Conservation & Development	Budget	Budget		
Land/Water Conservation & Wildlife Abatement	\$ 427,611	\$ 412,848	\$ 14,763	3.58%
DATCP	279,743	277,702	2,041	0.73%
Nonmetallic Mining	37,667	40,563	(2,896)	-7.14%
Mill Creek	330,215	604,421	(274,206)	-45.37%
MDV	46,974	25,926	21,048	81.19%
Parks Capital Outlay	38,330	53,830	(15,500)	-28.79%
Planning & Zoning	437,387	441,731	(4,344)	-0.98%
Land Records	229,065	408,482	(179,417)	-43.92%
Private Sewage	228,371	271,314	(42,943)	-15.83%
Economic Development	321,000	220,825	100,175	45.36%
Payments in Lieu of Taxes (PILOT)	77,344	77,344	-	0.00%
	\$ 2,453,707	\$ 2,834,986	\$ (381,279)	-13.45%

### Debt Services

Debt Service and Debt Outstanding Issue	Outstanding at 12/31/2020	Principal & Interest Due	
		2021	2020
General Obligation Promissory Notes Issue 2012A	\$ 425,000	\$ 433,500	\$ 436,900
General Obligation Promissory Notes Issue 2014A	2,005,000	531,758	530,158
General Obligation Promissory Notes Issue 2015A	3,275,000	864,700	870,400
General Obligation Promissory Notes Issue 2016A	6,235,000	1,094,825	1,084,425
General Obligation Promissory Notes Issue 2017A	3,930,000	615,800	615,800
General Obligation Promissory Notes Issue 2018A	2,790,000	398,700	397,850
General Obligation Promissory Notes Issue 2019A	4,490,000	379,800	450,016
General Obligation Promissory Notes Issue 2020A	3,990,000	309,457	
Total	<u>\$ 27,140,000</u>	4,628,540	4,385,549
Debt issuance costs		70,835	42,835
Total Debt Service cost		<u>\$ 4,699,375</u>	<u>\$ 4,428,384</u>

### Outstanding Debt Limit

Total County Equalized Valuation	\$ 5,723,236,700
Legal Debt Percentage allowed	5.00%
Legal Debt Limit	<u>\$ 286,161,835</u>
General Obligation Debt	<u>\$ 27,140,000</u>
Available Debt Limit	\$ 259,021,835
Percent of Debt Limit Used	9.48%
Percent of Debt Limit Available	90.52%

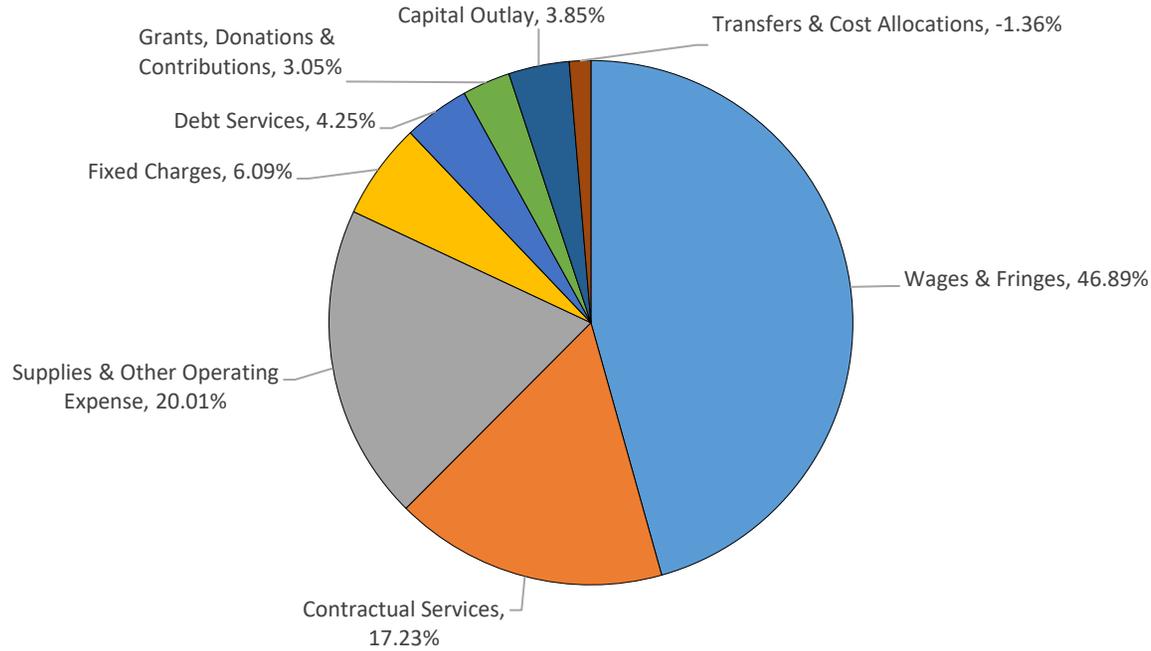
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## **ANALYSIS OF EXPENDITURES BY TYPE**

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# Analysis of Expenditures by Type

## Wood County 2021 Adopted Budget By Type



Expenditures by Type	FY 2021 Adopted Budget	FY 2020 Adopted Budget	Increase (Decrease)	Percent Change
Wages & Fringes	\$ 51,872,489	\$ 54,116,315	\$ (2,243,826)	-4.15%
Contractual Services	19,058,725	18,977,161	81,564	0.43%
Supplies & Other Operating Expense	22,141,596	23,656,817	(1,515,221)	-6.41%
Fixed Charges	6,740,943	6,360,319	380,624	5.98%
Debt Services	4,699,375	4,428,384	270,991	6.12%
Grants, Donations & Contributions	3,368,936	3,068,844	300,092	9.78%
Capital Outlay	4,253,753	4,876,359	(622,606)	-12.77%
Transfers & Cost Allocations	(1,507,569)	(1,625,071)	117,502	-7.23%
	<u>\$ 110,628,248</u>	<u>\$ 113,859,128</u>	<u>\$ (3,230,880)</u>	<u>-2.84%</u>

## Analysis of Expenditures by Type

**Wages & Fringes** decrease (\$2,243,826) or (-4.15%) to \$51,872,849. Budgeted wages and fringes decrease due to a combination of:

- The decrease is primarily due to the elimination of plans for a traumatic brain injury unit at Edgewater Nursing Home (\$653,773) decrease.
- Net savings of \$573,977 and \$336,249 in employee health care and workers compensation costs due to realization of favorable experience in recent years and resulting strong fund balance.
- The remainder is primarily due to budgeting closer to our real cost of employee compensation for vacancies. Past budgets assumed that positions would be filled for the entire year.

**Contractual Services** show a minor increase of \$81,564 or 0.43% to \$19,058,725 from \$18,977,161.

**Supplies & Other Operating** decreases by (\$1,515,221) or (-6.41%) to \$22,141,596 from \$23,656,817. Budgeted supplies and other operating expenditures decrease primarily due to a combination of:

- Lower health claims of approximately (\$975,000)
- Highway supply expenditures decreased approximately (\$318,000).
- Supply expenditures related to the Mill Creek Watershed Protection Project decrease by (\$218,000) due to reduced grant funding.

**Fixed Charges** increase \$380,624 or 5.98%. This is primarily due to increased excess (stop-loss) premiums related to our self-insured employee health benefits. There are offset by higher projected health claims stop-loss reimbursements from our excess claims insurer.

**Debt Service** increases \$270,991 or 6.12% due to scheduled interest and principal payments on our long-term general obligation debt, which has gradually increased over recent years as we implemented our strategic capital improvement plan.

**Grants, Donations and Contributions** increase by \$300,092 or 9.78% to \$3,368,936 primarily due to: (i) COVID-19 additional expenditures for Health and Human Service of approximately \$115,000 (these are largely offset by additional grant revenues); and (ii) \$76,675 increased local economic development grants made through the Transportation and Economic Development fund.

## BUDGET PROCESS

### INTRODUCTION

The purpose of this document is to identify budgetary policies and procedures to ensure compliance with Wisconsin Statute §65.90 and the rules adopted by the Wood County Board of Supervisors. The budgetary policies and procedures establish the authority and responsibility with regard to preparation, adoption and administration of the annual budget.

### BUDGET CALENDAR

The County uses the following procedures when creating the annual budget:

- A. By July 10th, the Chair of the Operations Committee will forward to each department head the Operations Committee's understanding of the parameters for the subsequent year's budget. The letter also establishes the deadlines for submission of budget requests and other key dates in the budget process.
- B. By July 20th, the Finance Director provides departments with instructions for preparing budget documents along with six months actual data for the current year.
- C. In August, each department head submits their budget request to the Finance Director.
- D. Prior to the budget hearing date the oversight committee for each department reviews, revises where appropriate and recommends approval of the departmental budget.
- E. In September, the department head and chairperson of each oversight committee meet with the Operations Committee and the Finance Director to bring their budgets into balance with the parameters and established limits.
- F. In October, the Operations Committee reviews the entire County budget compiled by the Finance Department and sets the preliminary tax rate.
- G. Not later than 15 days prior to the public hearing on the proposed budget the Finance Director publishes the proposed budget and notice of the public hearing in accordance with Wisconsin Statutes § 65.90. Copies of the proposed operating and capital outlay budgets, to include the means to finance the budget for the ensuing fiscal year commencing January 1, is forwarded to the County Board of Supervisors prior to the public hearing.
- H. A public hearing is conducted on the second or third Tuesday in November. The Chair of the Operations Committee will provide an overview of the proposed ensuing fiscal year budget and with the Committee, address comments and questions from those in attendance. The budget is then adopted by a majority vote of the County Board of Supervisors at the meeting.

## WOOD COUNTY 2021 ADOPTED BUDGET

### 2021 BUDGET CALENDAR DATES

DATE	RESPONSIBILITY	REQUIREMENT
2/15/2020	Finance Department	5-Year Capital Improvement Plan (CIP) Letter to Departments
3/30/2020	Department Heads	5-Year CIP Requests due to Finance Department
5/1/2020	Operations Committee	Review Departmental CIP requests
7/9/2020	Operations Committee Chair	Letter to Department Heads on budget parameters & limits
7/19/2020	Finance Department	Provide Budget Instructions, parameters & assumptions to departments
8/19/2020	Department Heads	Department budget requests due to Finance Department
8/31/2020	Oversight Committees	Review & recommend approval of Department Budgets
9/17/2020	Operations Committee	Budget meetings with Department Heads and Chair of Oversight Committee
10/6/2020	Operations Committee	Preliminary Summary Budget Review
10/15/2020	Operation Committee	Budget Reconciliation and Approve Proposed Budget
10/24/2020	County Clerk	Publish Proposed Budget
11/10/2020	County Board	Public Hearings on Proposed Budget, to set Levy & Adopt Budget

### DEFINITIONS OF ACCOUNTS

Budgeted accounts consist of five segments (fund, department, function, project and object). Unless there is a need to account for a department as a separate fund, it will be in the General Fund (101).

For example, the account number for Social Security tax of the County Clerk’s department is 101-0601-51420-000-120

Segment	Segment Name	Segment Number
Fund	General Fund	101
Department	County Clerk	0601
Function	County Clerk	51420
Project	None	000
Object	Social Security	120

- A. Fund – A fiscal entity segregated for the purpose of accounting and budget reporting.
- B. Department – A specialized division of Wood County with a distinct purpose that supports the mission of the entire County.

## WOOD COUNTY 2021 ADOPTED BUDGET

- C. Functions – A function defaults to be the department but some departments are broken down into multiple functions. Projects and Objects (D and E below), are encompassed within each function.
  
- D. Projects – A structure to identify transactions of specific projects or programs.
  
- E. Objects – these are specific “line item” elements of an account category. Departmental budgets are prepared at the object level.
  - Examples:
  - 101 Wages-Permanent
  - 120 Social Security
  - 211 Professional Services-Legal
  - 224 Utility-Electric
  - 311 Office Supplies
  - 350 Repair & Maintenance Supplies
  - 510 Insurance
  - 532 Building Rent
  
- F. Categories – These are groupings of objects with common characteristics.
  - Wood County budgets for eight different categories of expense:
  - 100 Personal Services – Wages and fringe benefits
  - 200 Contractual Services – Professional services, utilities, repair & maintenance
  - 300 Supplies and Expenses – Office supplies, publications & subscriptions, travel, repair & maintenance supplies
  - 500 Fixed Charges – Insurance, rents & leases, depreciation & amortization, payments in lieu of taxes
  - 600 Debt Service – Principal and interest on long-term obligations
  - 700 Grants, Contributions & Other – Grants, donations, awards, losses on sales of fixed assets, bad debts
  - 800 Capital Outlay – Office equipment, vehicles, machinery and equipment, furniture, buildings, land, land improvements
  - 900 Other Financing Uses – Transfers

### **PREPARATION AND APPROVAL OF THE ANNUAL BUDGET**

Departments prepare their budget at the object (line item) level. The departmental budget is first approved by its respective oversight committee, then reviewed with, and approved by, the Operations Committee.

All budgets that include proposed building projects will be coordinated with the Maintenance Manager. The department will provide copies of proposed building projects to the Maintenance Manager prior to meeting with the Operations Committee. The Operations Committee will communicate changes in the proposed building projects to the Maintenance Manager prior to approval of the budget.

## WOOD COUNTY 2021 ADOPTED BUDGET

### ADOPTION OF THE ANNUAL BUDGET

- A. General Rule - The budget will be adopted by the full County Board at the function level. Amendments, supplemental appropriations or transfers are also made at the function level.
- B. Human Services – The Human Services Department has unique reporting requirements that require reporting at the function level while budgeting at a multifunction level. Human Services budget will be adopted as follows:

Function	Description	Function	Description
54401	Child Welfare	54450	Children’s Waiver
54405	Youth Aids	54455	Community Support Program/Treatment Team
54410	Child Care	54460	Outpatient Clinic Mental Health
54413	Transportation	54465	Comprehensive Community Services
54420	Economic Support Services	54470	Crisis Legal Services
54425-54430	FoodShare Employment and Training	54475	Mental Health Contract
54435	Low Income Energy Assistant Program	54480-54495	Alcohol and Other Drug Abuse Program
54440	Birth to Three	54485	Outpatient Clinic Day Treatment Program
54445	Children’s Community Options Program	54500	Human Services Administration

### AMENDMENTS TO THE ADOPTED BUDGET

Amendments to the budget will be by a vote of two-thirds of the entire County Board membership. Amendments shall be published in a Class 1 notice in accordance with Wisconsin Statutes §65.90. These Amendments are required any time the amounts of the appropriations (at the function level) are to be changed.

The County Board has authorized the Operations Committee to transfer funds between budgeted functions within a department or to transfer funds from the contingency fund. Transfers between budgeted functions within a department are limited to the lesser of \$5,000 or 10 percent of the funds originally budgeted in the function receiving the transfer. Review by the Finance Director is required for transfers from the contingent fund to allow for the exploration of alternative solutions. Such transfers shall not exceed the balance of the contingent fund or 10 percent of the funds originally budgeted in the function receiving the transfer. Any transfers from the contingent fund require the publication of a Class 1 notice within 10 days of the transfer.

### ADMINISTRATIVE CONTROL OF THE ADOPTED BUDGET

Administrative control of the budget is generally at the category level. Although changes at the category level do not require an official budget amendment, communication and approval of budget overages at the category level are required. The approval process and approval authority will vary depending on the category. Any excess spending at the function level requires an official budget amendment by the full County Board.

- A. Personal Services: Most wage adjustments are based on actions approved by the Operations Committee. Once the budget is adopted, most changes that could cause actual personal service costs to exceed the budget are controlled by the Operations Committee and subsequent action by the full County

## WOOD COUNTY 2021 ADOPTED BUDGET

Board. An exception is overtime cost as it is under the control of the department head. Overtime costs that will cause a function's personal services expense category to exceed budget must be communicated to the oversight committee and preapproved by the Operations Committee.

- B. Contractual Services: Actual contractual service costs that exceed the budget at this category level are approved by the department head and communicated to the oversight committee.
- C. Supplies Expenses: Similar to contractual services, costs in excess of budget at this category level are approved by the department head and communicated to the oversight committee.
- D. Fixed Costs: Costs that are budgeted in this category (insurance, rents & leases, amortization and payments in lieu of taxes) should be determinable at the time the budget is adopted. Actions leading to increases in this category are typically the acquisition of new unbudgeted fixed assets, either by lease or by purchase. Amendments to the budget involving the acquisition of fixed assets should include changes in the area of insurance and rents or leases.
- E. Debt Service: All required debt service costs should be determinable at the time the budget is adopted.
- F. Grants, Contributions & Other: Any grants or contributions approved after the adoption of the budget should be funded with transfers from contingency or deferred until the subsequent year's budget. Approval of new grants and contributions are approved in the form of a resolution approved by a two-thirds majority vote by the full County Board.
- G. Capital Outlay: Any changes to budgeted capital outlays or transfers between budgeted capital outlay objects will be based on the recommendation of the oversight committee and approval by the Operations Committee. The Operations Committee will inform the Maintenance Manager of proposed changes in budgeted capital outlays and seek his input.

### REPORTING REQUIREMENTS

Periodic Reporting – Any oversight committee is authorized to request a report comparing budgeted versus actual expenditures and expenses at any time from the department head or the Finance Department. It is recommended that department heads provide their oversight committee a budget versus actual expenditure report at no less than a quarterly basis. Monthly reporting is recommended in the last quarter to allow for the active management of expenditures to avoid exceeding annual budget limits.

Annual Reporting – At the conclusion of each fiscal year, the County shall contract to have an independent external audit of the entire fiscal operations of the County. The report of the results of such audit will include a report on compliance with the annual budget. The report on compliance will indicate any actual expenditure that exceeded the budget at the function level. The audited financial statements will include a statement of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual – All Budgeted Funds.

### BUDGET ACTIVITY STRUCTURE

Wood County structures its budget into eight organizational units, or activities, which group operating departments providing similar services to the community. These are: (i) Health and Human Services, (ii) Public Safety, (iii) Public Works, (iv) General Government, (v) Culture, Education and Recreation (vi) Conservation and Development, (vii) Capital Projects, and (viii) Debt Service. Each organizational unit is composed of departments. Each department is further broken down into its functional units, or programs. Programs summarize key statistics involving revenue, expenditures and personnel needed to perform a given function.

## WOOD COUNTY 2021 ADOPTED BUDGET

**HEALTH AND HUMAN SERVICES** - These agencies provide the public health, human service and veterans' assistance functions for Wood County.

**Departments:** Health Department Humane Officer  
Human Services-Community Edgewater Haven Nursing Home  
Norwood Health Care Center Veterans Service Office

**Other:** Aging & Disability Resource Center (ADRC)

**PUBLIC SAFETY** - Public Safety agencies provide the law enforcement, safety, disaster planning and response, and death investigation functions for Wood County.

**Departments:** Communications Dispatch  
Emergency Management Sheriff and Corrections

**PUBLIC WORKS** - Public Works agencies provide the infrastructure maintenance and transportation functions for Wood County.

**Department:** Highway

**GENERAL GOVERNMENT** - General Government agencies provide the executive, legislative, administrative, financial, record keeping, and legal functions for Wood County.

**Departments:** Clerk of Courts Circuit Court Branch I  
Circuit Court Branch II Circuit Court Branch III  
Child Support Coroner  
Corporation Counsel County Clerk  
District Attorney Finance  
Human Resources Information Systems  
Justice Coordinator Register of Deeds  
Maintenance Risk Management  
Treasurer Victim Witness

**Other:** General/Contingency Ho Chunk Donations

## WOOD COUNTY 2021 ADOPTED BUDGET

**CULTURE, EDUCATION AND RECREATION** - The Culture, Education and Recreation agencies provide quality of life enhancement for Wood County.

<b>Department:</b>	Parks and Forestry	University of Wisconsin Extension
<b>Other:</b>	County Aid for Libraries Parks State Aid	Marshfield Fairgrounds University of Wisconsin/Wood County Commission

**CONSERVATION AND ECONOMIC DEVELOPMENT** - The conservation and economic development agencies provide the planning, land management, land protection, waste management and recycling functions for Wood County.

<b>Departments:</b>	Economic Development	Land Conservation	Planning and Zoning
<b>Other:</b>	Payments in Lieu of Taxes	Mill Creek Watershed	Nonmetallic Mining

**CAPITAL PROJECTS** - Capital Projects are funds designated for the acquisition of capital assets until expended for that purpose in accordance with the approved capital improvement plan and any written requirements of the County's lending agreements.

**DEBT SERVICE** - Debt services provide funding for the required repayment of scheduled principal and interest on debt of Wood County.

## BASIS OF BUDGETING AND FUND STRUCTURE

### ACCOUNTING AND BUDGETING BASIS

Wood County's budget is prepared in accordance with Generally Accepted Accounting Principles (GAAP). The County organizes its accounting records into funds, each of which constitutes a separate accounting entity for budgetary purposes. The operations of each fund is tracked with a separate set of self-balancing accounts that include its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are appropriated and the means by which the spending activities are controlled.

The use of fund accounting is one of the differences between GAAP for governmental entities and GAAP for business enterprises. GAAP for governmental enterprises classifies funds into four broad categories: Governmental, Proprietary, Fiduciary and Account Groups. Each of these categories is further sub-divided into generic fund types.

Governmental funds, expendable trust funds and agency funds follow the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for: (i) un-matured interest on long-term debt, (ii) claims, (iii) judgments, (iv) compensated absences and (v) pension expenditures; which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Proprietary funds and non-expendable trust funds are accounted for on the accrual basis. Revenues are recognized in the period in which they are earned and expenses are recognized in the period incurred.

Wood County budgets on a line item basis. The line item budget separately lists each expenditure and revenue item for each program, along with the dollar amount for each item. These line items are summarized into broad expenditure and revenue categories for presentation in the budget document.

Expenditure categories are: personnel posts, operating expenditures, contractual services and operating capital. Revenues are categorized by their source: property tax, intergovernmental revenues, public charges for services, intergovernmental charges for services, proceeds from long-term debt, other.

### GOVERNMENTAL FUND TYPES

**GENERAL FUND** - accounts for the preponderance of the County's operations with the exception of the Human Services Department and the business type activities recorded in other major funds. It includes all resources not restricted legally to a specific use.

**SPECIAL REVENUE FUNDS** - are used to account for the proceeds from specific revenue sources (other than expendable trust or major capital projects) that are either restricted or committed to use for specific purposes.

## WOOD COUNTY 2021 ADOPTED BUDGET

**AGING AND DISABILITY RESOURCE CENTER** - The Aging and Disability Resource Center is to account for the County's share of the joint venture with Marathon, Lincoln and Langlade to provide education, advocacy and access to services to lessen the impact of aging and disabilities in the lives of adults. Tax Levy provides funding.

**CHILD SUPPORT FUND** - The Child Support Fund is to account for the provisions of services to County residents in the areas of child support enforcement, paternity establishment and medical support enforcement. Federal and state grants provide funding.

### PARKS

**Forestry Roads Fund** – to account for the costs of public roads within the County forests. State grants provide funding.

**Forests State Aid Fund** – to account for costs to purchase, develop, preserve and maintain County forests. State grants provide funding.

**Parks State Aid Fund** – to account for costs to maintain and construct ATV and snowmobile trails. State grants provide funding.

**Wildlife Habitat Fund** – to account for expenditures related to wildlife management operations on County forestland, limited to projects designed to benefit wildlife and the natural environment. State grants provide funding.

**Parks Capital Projects** – to account for the costs and funding of parks capital projects where the total project costs are shared between the County and the State. State grants and parks revenue (typically timber sales) provide funding.

### PLANNING AND ZONING

**Land Records Fund** – to account for the modernization of land information using tools such as Geographic Information Systems (GIS) and document imaging software, and the costs related to GIS software training and other educational and informational programs. Recording fees collected by the Register of Deeds and state grants generate revenues.

**Private Sewage Fund** – to account for the maintenance of safe and healthful conditions by regulating private onsite wastewater treatment systems (POWTS) use including location, installation, operation, management, inspection and repair. Permit fees charged to property owners obtaining sanitary permits in Wood County generate revenues.

### LAND CONSERVATION

**DNR Grants Fund** – to account for services provided to landowners within the watershed, and others including farmers and units of government with water quality and soil erosion problems and the costs related to educational and informational programs. Funding is provided through state grants.

**Nonmetallic Mining Reclamation Fund** – to account for the costs related to the regulation and administration of the Wood County nonmetallic mining reclamation ordinance. Permit fees charged to operators of all nonmetallic mining sites generate revenues.

**14-Mile and Mill Creek Watersheds** – contributions to this fund are used for services provided to landowners within the watersheds with water quality and soil erosion problems and the cost related to educational and information programs. State grants provide funding.

**Land Conservation Fund** – contributions to this fund are used for environmental awareness, conservation or education involving land conservation. State and federal grants provide funding.

## WOOD COUNTY 2021 ADOPTED BUDGET

**TRANSPORTATION AND ECONOMIC DEVELOPMENT FUND** - to account for the maintenance and enhancement of economic development of Wood County through the promotion and support of industrial development and transportation services. State grants and Tax Levy provide funding.

**SHERIFF FUND** - accounts for specific elements of sheriff and corrections that are handled in a trust capacity. The Sheriff Fund is a non-budgeted fund and encompasses the following: rescue activities, drug investigations, bonds, canine operations, jail canteen and inmate deposits.

**HO CHUNK DONATIONS** - accounts for contributions from, and uses of, proceeds by the Ho-Chunk Native American Nation. Wood County informs the Nation of the planned and actual uses of the revenue to ensure the uses are consistent with the interests of the Ho-Chunk Nation.

**DEBT SERVICE FUND** - to account for the accumulation and use of financial resources to pay principal, interest, and related costs on general long-term debt.

**CAPITAL PROJECTS FUND** - to account for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

**HIGHWAY CAPITAL PROJECT FUND** – to account for the costs related to highway improvement projects.

### PROPRIETARY FUND TYPES

**ENTERPRISE FUNDS** - used to account for operations where the intent of the governing body is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges; or for which periodic measurement of net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**EDGEWATER HAVEN NURSING HOME** - activity associated with the operations and maintenance of the County's health care facility.

**NORWOOD HEALTH CENTER** - activity associated with the operations and maintenance of the County's health center.

**HIGHWAY FUND** - funds used to maintain and improve roadways and alternative modes of transportation within the County's jurisdiction.

**INTERNAL SERVICE FUNDS** - used to account for the financing and services provided by one department or agency to other departments or agencies of the County or to other governmental units on a cost-reimbursement basis.

**WORKERS COMPENSATION FUND** - to account for the cost of the County's self-insured workers compensation coverage. Fees charged to County user departments generate revenues.

## WOOD COUNTY 2021 ADOPTED BUDGET

**EMPLOYEE SELF-INSURED HEALTH PLAN FUND** - to account for the cost of the County's self-insured health plan. Revenues come from: (i) fees charged to County user departments, (ii) employee paid premiums, and (iii) claims recovered from our excess (stop-loss) insurance.

**BUILDING MAINTENANCE FUND** - to account for the costs of maintenance, repairs and improvements to County owned buildings. Rent charged to County user departments generates revenue.

**OTHER POST EMPLOYMENT BENEFITS (OPEB) FUND** - to account for the costs of the "pay-as-you-go" conversion of the value of employee sick leave to health coverage upon retirement. Fees charged to user departments as a percentage of gross wages generates revenue.

**PC REPLACEMENT FUND** - to account for the replacement cost of personal computers. Fees charged to County user departments generates revenue.

### MAJOR AND NON-MAJOR FUNDS

For government-wide financial statements, funds are also classified as either major or non-major within the governmental and proprietary funds. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or proprietary fund are at least 10 percent of the corresponding total for all funds of that category type, and
- The same element of the individual governmental fund or proprietary fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and proprietary funds combined.
- In addition, any other governmental or proprietary fund that the County believes is particularly important to financial statement users may be reported as a major fund.

**NOTICE OF PUBLIC HEARING WOOD COUNTY, WISCONSIN 2021 BUDGET**

On November 10, 2020; at 8:30 A.M., at the Wood County Courthouse; Wisconsin Rapids, Wisconsin; the Wood County Board of Supervisors will hold a public hearing on the budget for 2021, pursuant to Section 65.90 of the Wisconsin State Statutes. All residents and taxpayers of Wood County will be given an opportunity to be heard on the proposed budget. A summary of the proposed budget is available in the County Clerk's office or the Finance Department.

2021 BUDGET SUMMARY - WOOD COUNTY															
	GOVERNMENTAL FUND TYPES					INTERNAL SERVICE FUNDS					ENTERPRISE FUNDS			GRAND TOTAL	BUDGET (2021/2020) % CHANGE
	General Fund	Special Revenue	Debt Service	Capital Projects	Total Governmental	Building Maintenance	Health Benefits	Workers Compensation	OPEB	PC Replacement	Highways	Norwood Health Care Center	Edgewater Nursing Home		
<b>Expenditures for Operations &amp; Maintenance:</b>															
General Government	9,581,955	1,230,573	-	-	10,812,528	1,613,677	12,046,618	467,857	500,000	105,899	-	-	-	25,546,579	-2.83%
Public Safety	13,297,152	-	-	-	13,297,152	-	-	-	-	-	-	-	-	13,297,152	-2.38%
Public Works	6,309,572	27,500	-	-	6,337,072	-	-	-	-	-	5,354,027	-	-	11,691,099	-1.98%
Health & Human Services	3,282,493	25,311,435	-	-	28,593,928	-	-	-	-	-	-	9,077,805	6,659,770	44,331,503	-3.35%
Culture, Recreation & Education	3,476,187	757,043	-	-	4,233,230	-	-	-	-	-	-	-	-	4,233,230	19.66%
Conservation & Development	902,342	1,551,366	-	-	2,453,707	-	-	-	-	-	-	-	-	2,453,707	-13.45%
Capital Projects	-	-	-	3,900,612	3,900,612	-	-	-	-	-	-	-	-	3,900,612	-22.12%
Debt Services	-	-	4,628,540	70,835	4,699,375	-	-	-	-	-	-	-	-	4,699,375	6.12%
Transfers & Other Financing Uses	373,443	-	-	-	373,443	(88,578)	190,126	-	-	-	-	-	-	474,991	38.03%
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>37,223,144</b>	<b>28,877,916</b>	<b>4,628,540</b>	<b>3,971,447</b>	<b>74,701,047</b>	<b>1,525,099</b>	<b>12,236,744</b>	<b>467,857</b>	<b>500,000</b>	<b>105,899</b>	<b>5,354,027</b>	<b>9,077,805</b>	<b>6,659,770</b>	<b>110,628,248</b>	<b>-2.84%</b>
<b>Less Revenues (Other than Property Tax):</b>															
Taxes	6,615,720	-	-	-	6,615,720	-	-	-	-	-	-	-	-	6,615,720	-1.52%
Intergovernmental revenues	8,559,699	16,406,454	-	-	24,966,153	-	-	-	-	-	-	147,528	-	25,113,681	7.06%
Licenses & Permits	487,030	145,600	-	-	632,630	-	-	-	-	-	-	-	-	632,630	-5.26%
Fines, Forfeits & Penalties	246,650	15,000	-	-	261,650	-	-	-	-	-	-	-	-	261,650	-0.76%
Public Charges for Services	2,484,011	4,038,853	-	-	6,522,864	-	1,145,000	-	-	-	-	5,750,381	4,972,648	18,390,893	-8.25%
Intergovernmental Charges for Services	3,374,302	73,000	-	-	3,447,302	1,533,351	9,454,825	264,413	547,790	195,330	3,444,598	602,710	741,965	20,232,284	-7.18%
Miscellaneous	400,523	179,995	-	-	580,518	750	1,445,975	-	-	-	3,200	77,224	13,950	2,121,617	28.20%
Proceeds From Long-term Borrowing	-	-	-	3,990,000	3,990,000	-	-	-	-	-	-	-	-	3,990,000	-17.65%
Transfers & Other Financing Sources	382,443	57,600	-	-	440,043	-	190,126	-	-	-	-	-	-	630,169	6.68%
<b>Total Revenues &amp; Other Financing Sources</b>	<b>22,550,378</b>	<b>20,916,502</b>	<b>-</b>	<b>3,990,000</b>	<b>47,456,880</b>	<b>1,534,101</b>	<b>12,235,926</b>	<b>264,413</b>	<b>547,790</b>	<b>195,330</b>	<b>3,447,798</b>	<b>6,577,843</b>	<b>5,728,563</b>	<b>77,988,644</b>	<b>-2.56%</b>
<b>Less: Unencumbered Funds Applied (Surplus)</b>	<b>2,047,919</b>	<b>480,906</b>	<b>-</b>	<b>(18,553)</b>	<b>2,510,272</b>	<b>(9,002)</b>	<b>818</b>	<b>203,444</b>	<b>(47,790)</b>	<b>(89,431)</b>	<b>1,906,229</b>	<b>-</b>	<b>-</b>	<b>4,474,540</b>	<b>-28.09%</b>
<b>Proposed County Tax Levy</b>	<b>\$ 12,624,847</b>	<b>\$ 7,480,509</b>	<b>\$ 4,628,540</b>	<b>\$ -</b>	<b>\$ 24,733,895</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,499,961</b>	<b>\$ 931,207</b>	<b>\$ 28,165,064</b>	<b>2.06%</b>

Outstanding Indebtedness at December 31, 2020:	
General Obligation Corp Purpose Bonds Series 2012A	\$ 425,000
General Obligation Corp Purpose Bonds Series 2014A	2,005,000
General Obligation Corp Purpose Bonds Series 2015A	3,275,000
General Obligation Corp Purpose Bonds Series 2016A	6,235,000
General Obligation Corp Purpose Bonds Series 2017A	3,930,000
General Obligation Corp Purpose Bonds Series 2018A	2,790,000
General Obligation Corp Purpose Bonds Series 2019A	4,490,000
General Obligation Corp Purpose Bonds Series 2020A	3,990,000
	<u>\$ 27,140,000</u>

Historical Tax Levies:		Levy				Mill Rate			
Year Levied	Budget Year	Operating	Debt	Library	Total	Operating	Debt	Library	Total
2011	2012	20,800,601	770,000	740,513	22,311,114	4.5302	0.1677	0.3388	5.0367
2012	2013	20,523,078	735,000	772,707	22,030,785	4.5202	0.1619	0.3612	5.0433
2013	2014	20,883,929	466,267	772,860	22,123,056	4.5887	0.1025	0.3568	5.0480
2014	2015	21,046,220	454,800	746,261	22,247,281	4.5914	0.0993	0.3446	5.0353
2015	2016	21,612,466	970,700	805,042	23,388,208	4.6125	0.2072	0.3618	5.1815
2016	2017	21,370,077	1,309,712	852,801	23,532,590	4.5343	0.2779	0.3790	5.1912
2017	2018	22,027,608	2,575,612	887,103	25,490,323	4.5675	0.5341	0.3827	5.4843
2018	2019	21,779,876	3,968,620	977,893	26,726,389	4.3203	0.7872	0.4029	5.5104
2019	2020	22,161,958	4,385,549	1,047,953	27,595,460	4.1616	0.8235	0.4109	5.3960
2020	2021	22,425,185	4,628,540	1,111,339	28,165,064	4.0949	0.8452	0.4214	5.3615

Available Fund Balances at December 31st:		2019 Actual Balance	Estimated 2020 Increase (Decrease)	2020 Projected Balance	Proposed 2021 Increase (Decrease)	2021 Projected Balance
General Fund	Undesignated	\$ 17,004,838	\$ (403,689)	\$ 16,601,149	\$ (2,659,478)	\$ 13,941,671
General Fund	Designated	2,704,591	(232,161)	2,472,430	46,904	2,519,334
General Fund	Governmental Highway	1,552,016	1,014,852	2,566,868	(2,135,345)	431,523
Special Revenue Funds	Various	1,390,540	304,217	1,694,757	(480,906)	1,213,851
Debt Service Fund		310,516	(310,516)	-	-	-
Capital Projects Fund		4,987,723	576,830	5,564,553	18,553	5,583,106
Enterprise Fund	Edgewater	-	-	-	-	-
Enterprise Fund	Norwood	-	-	-	-	-
Enterprise Fund	Highway	(1,117,591)	419,188	(698,403)	793,772	95,369
Internal Service Fund	Workers Comp	2,086,742	104,527	2,191,269	(203,444)	1,987,825
Internal Service Fund	Health Insurance	6,067,488	1,052,530	7,120,018	(818)	7,119,200
Internal Service Fund	Building Maintenance	822,965	(62,586)	760,379	9,002	769,381
Internal Service Fund	Other Post Employment Benefits	1,512,189	424,790	1,936,979	47,790	1,984,769
Internal Service Fund	PC Replacement	42,590	13,189	55,779	89,431	145,210
		<u>\$ 37,364,607</u>	<u>\$ 2,901,171</u>	<u>\$ 40,265,778</u>	<u>\$ (4,474,540)</u>	<u>\$ 35,791,238</u>

Notice is further given that a detailed copy of this budget is on file in the County Clerk's Office, and is open for public inspection. Given under my hand and official seal at the Courthouse in the City of Wisconsin Rapids, Wisconsin, this 24th day of October, A.D. 2020.

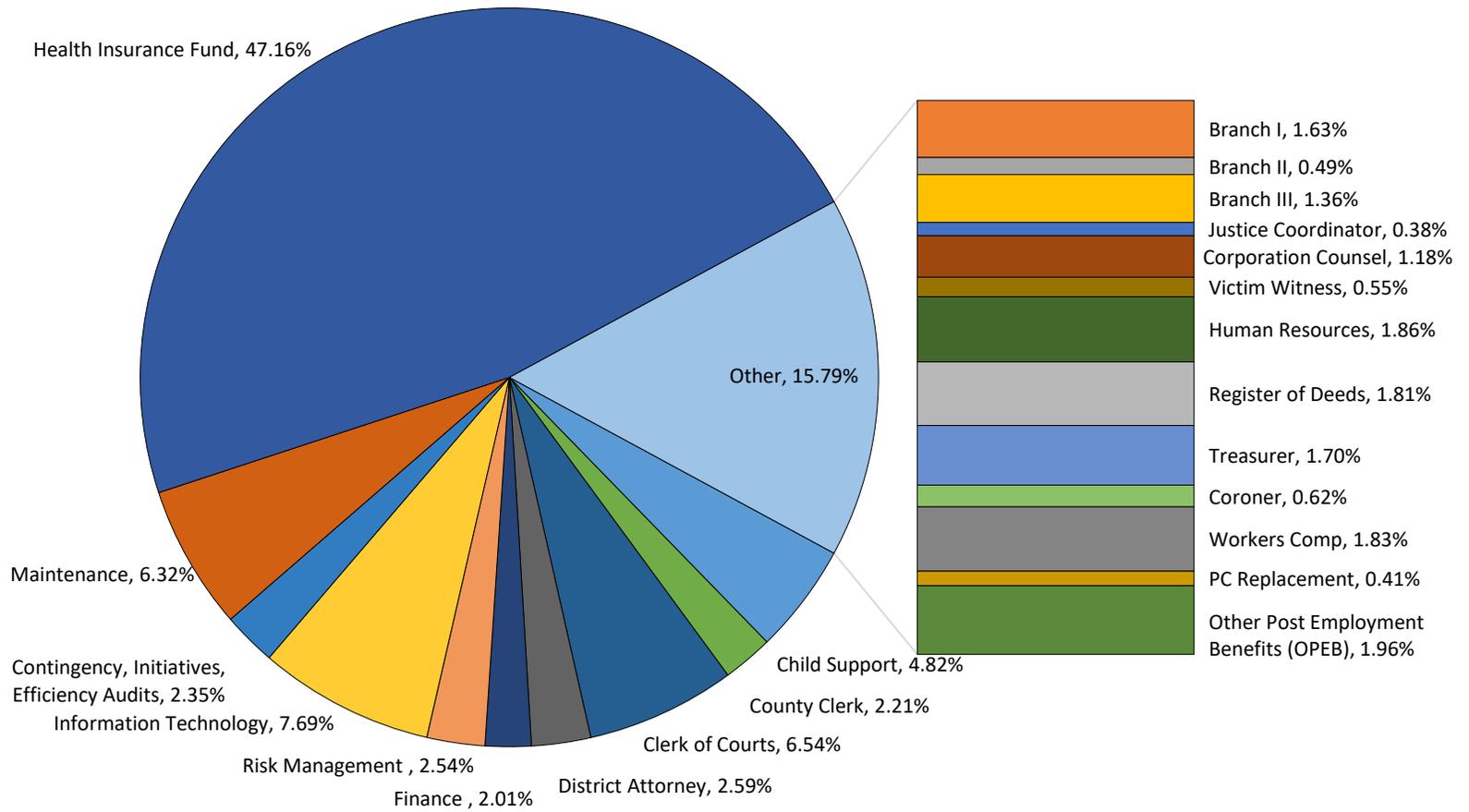
2020 BUDGET SUMMARY - WOOD COUNTY														
	GOVERNMENTAL FUND TYPES					INTERNAL SERVICE FUNDS					ENTERPRISE FUNDS			GRAND TOTAL
	General Fund	Special Revenue	Debt Service	Capital Projects	Total Governmental	Building Maintenance	Health Benefits	Workers Compensation	OPEB	PC Replacement	Highways	Norwood Health Care Center	Edgewater Nursing Home	
<b>Expenditures for Operations &amp; Maintenance:</b>														
General Government	9,473,386	1,230,518	-	-	10,703,905	1,696,714	12,753,295	467,466	500,000	169,640	-	-	-	26,291,020
Public Safety	13,620,939	-	-	-	13,620,939	-	-	-	-	-	-	-	-	13,620,939
Public Works	6,225,444	27,500	-	-	6,252,944	-	-	-	-	-	5,674,090	-	-	11,927,034
Health & Human Services	3,133,214	25,823,779	-	-	28,956,993	-	-	-	-	-	-	9,219,762	7,689,863	45,866,618
Culture, Recreation & Education	3,418,923	118,858	-	-	3,537,781	-	-	-	-	-	-	-	-	3,537,781
Conservation & Development	931,923	1,903,063	-	-	2,834,986	-	-	-	-	-	-	-	-	2,834,986
Capital Projects	-	-	-	5,008,252	5,008,252	-	-	-	-	-	-	-	-	5,008,252
Debt Services	-	-	4,385,549	42,835	4,428,384	-	-	-	-	-	-	-	-	4,428,384
Transfers & Other Financing Uses	341,000	-	-	-	341,000	(187,012)	190,126	-	-	-	-	-	-	344,114
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>37,144,829</b>	<b>29,103,719</b>	<b>4,385,549</b>	<b>5,051,087</b>	<b>75,685,184</b>	<b>1,509,702</b>	<b>12,943,421</b>	<b>467,466</b>	<b>500,000</b>	<b>169,640</b>	<b>5,674,090</b>	<b>9,219,762</b>	<b>7,689,863</b>	<b>113,859,128</b>
<b>Less All Revenues (Other than Property Tax):</b>														
Taxes	6,717,720	-	-	-	6,717,720	-	-	-	-	-	-	-	-	6,717,720
Intergovernmental	7,629,505	15,728,304	-	-	23,357,809	-	-	-	-	-	-	100,000	-	23,457,809
Licenses & Permits	477,521	190,200	-	-	667,721	-	-	-	-	-	-	-	-	667,721
Fines, Forfeits and Penalties	248,650	15,000	-	-	263,650	-	-	-	-	-	-	-	-	263,650
Public Charges for Services	2,334,409	4,584,939	-	-	6,919,348	-	1,557,076	-	-	-	-	5,731,217	5,837,338	20,044,979
Intergovernmental Charges for Services	3,504,726	140,890	-	-	3,645,616	1,533,351	10,250,800	568,315	547,790	181,405	3,885,740	557,500	627,900	21,798,417
Miscellaneous	424,473	183,895	-	-	608,368	750	945,975	-	-	-	3,200	83,290	13,400	1,654,983
Proceeds From Long-term Borrowing	-	-	-	4,845,000	4,845,000	-	-	-	-	-	-	-	-	4,845,000
Transfers & Other Financing Sources	343,000	57,600	-	-	400,600	-	190,126	-	-	-	-	-	-	590,726
<b>Total Revenues &amp; Other Financing Sources</b>	<b>21,680,004</b>	<b>20,900,828</b>	<b>-</b>	<b>4,845,000</b>	<b>47,425,832</b>	<b>1,534,101</b>	<b>12,943,977</b>	<b>568,315</b>	<b>547,790</b>	<b>181,405</b>	<b>3,888,940</b>	<b>6,472,007</b>	<b>6,478,638</b>	<b>80,041,004</b>
Less: Unencumbered Funds Applied (Surplus)	4,289,596	127,189	-	206,087	4,622,873	(24,399)	(556)	(100,849)	(47,790)	(11,765)	1,785,150	-	-	6,222,664
<b>Proposed County Tax Levy</b>	<b>\$ 11,175,229</b>	<b>\$ 8,075,702</b>	<b>\$ 4,385,549</b>	<b>\$ -</b>	<b>\$ 23,636,479</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,747,755</b>	<b>\$ 1,211,225</b>	<b>\$ 27,595,460</b>

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## **GENERAL GOVERNMENT**

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## 2021 Adopted Budget Expenditures General Government



**General Government** Percentage of total 2021 Adopted Budget Expenditures by Function  
**23.09%**

## General (Non-Program) Contingency Fund

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### Statement of Purpose

To provide funds only for emergency and other situations that could not be anticipated or adequately planned for during the budget development and review process. In preparing agency budget requests, departments are required to identify all anticipated expenditures for projects and programs. The Executive Committee is authorized by the County Board to transfer appropriations between budgeted functions within a department or to transfer funds from the contingency fund. Such transfers are limited to the lesser of \$5,000 or 10 percent of the funds originally budgeted in the function receiving the transfer. This part of the budget includes non-program revenue such as shared revenues and sales tax transfers.

## Ho-Chunk Donations

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### Statement of Purpose

To account for contributions from, and uses of, proceeds by the Ho-Chunk Native American Nation. Wood County informs the Nation of the planned and actual uses of the revenue to assure them that the uses of revenue do not conflict with the interests of the Nation.

## Other Post-Employment Benefits (OPEB)

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### Statement of Purpose

To account for the expected conversion of sick leave to health insurance coverage for retiring employees. The County provides other postemployment benefits (OPEB) for regular employees through a single-employer defined benefit plan OPEB plan. An employee with at least 15 consecutive years of employment with the County, who becomes eligible for WRS benefits, and who applies for WRS benefits within 30 days of the last day they reported to work, shall be allowed to use up to 100 days of accumulated sick leave at the rate in effect at the time of retirement to use for health insurance premiums. Employees hired after 1/1/2019 are no longer eligible for this benefit.



## Department Operating Budget Summary

<b>Department: 99 - General County</b>	2021 Budget Summary				
	9901 - General-Various	9905 - General-Contingency	2021 Total	Change %	2020 Budget
Expense / Expenditure					
200 - Contractual Services	0		0	0.00%	0
300 - Supplies and Expense	0	600,000	600,000	+20.00%	500,000
500 - Fixed Charges	0		0	0.00%	0
700 - Grants and Contributions					0
Total Operating Expenditures	0	600,000	600,000	+20.00%	500,000
800 - Capital Outlay			0	0.00%	0
900 - Other Financing Uses			0	0.00%	0
Expense / Expenditure Total	0	600,000	600,000	-75.29%	500,000
Revenue / Funding Source					
41 - Taxes	(18,720)		(18,720)	0.00%	0
43 - Intergovernmental Revenues	(3,560,440)		(3,560,440)	-1.86%	(3,627,746)
48 - Miscellaneous Revenues	(200,000)		(200,000)	+14.29%	(175,000)
49 - Other Financing Sources	0		0	0.00%	(6,138,000)
Revenue / Funding Source Total	(3,779,160)	0	(3,779,160)	-61.98%	(9,940,746)
Beginning Carryover	0	0	0	N/A	0
Ending Carryover	0	0	0	N/A	0
<b>99 - General County Total</b>	<b>(3,779,160)</b>	<b>600,000</b>	<b>(3,179,160)</b>	<b>-68.02%</b>	<b>(9,940,746)</b>



# Department Operating Budget Summary

<u>Department: 99 - Ho Chunk</u>	2021 Budget Summary			
	9904 - General-Ho Chunk Donations	2021 Total	Change %	2020 Budget
Expense / Expenditure				
200 - Contractual Services				
300 - Supplies and Expense	64,220	<b>64,220</b>	0.00%	64,220
500 - Fixed Charges		0	0.00%	
700 - Grants and Contributions		0	0.00%	
Total Operating Expenditures	64,220	<b>64,220</b>	0.00%	64,220
800 - Capital Outlay	27,500	<b>27,500</b>	0.00%	27,500
900 - Other Financing Uses		0	0.00%	
Expense / Expenditure Total	91,720	<b>91,720</b>	0.00%	91,720
Revenue / Funding Source			0	
41 - Taxes		0	0.00%	
43 - Intergovernmental Revenues		0	0.00%	
48 - Miscellaneous Revenues	(91,720)	<b>(91,720)</b>	0.00%	(91,720)
49 - Other Financing Sources		0	0.00%	
Revenue / Funding Source Total	(91,720)	<b>(91,720)</b>	0.00%	(91,720)
<b>Beginning Carryover</b>	0	0	N/A	0
<b>Ending Carryover</b>	0	0	N/A	0
<b>99 - Ho Chunk Total</b>	0	0	0.00%	0



## Department Operating Budget Summary

<u>Department: 95 - OPEB</u>	2021 Budget Summary			
	9500 - OPEB	2021 Total	Change %	2020 Budget
Expense / Expenditure				
300 - Supplies and Expense	500,000	<b>500,000</b>	0.00%	500,000
Expense / Expenditure Total	500,000	<b>500,000</b>	0.00%	500,000
Revenue / Funding Source				
47 - Intergovernmental Charges for Services	(547,790)	<b>(547,790)</b>	0.00%	(547,790)
Revenue / Funding Source Total	(547,790)	<b>(547,790)</b>	0.00%	(547,790)
<b>Beginning Carryover</b>	1,189,246	1,189,246	4.19%	1,141,456
<b>Ending Carryover</b>	1,237,036	1,237,036	4.02%	1,189,246
<b>95 - OPEB Total</b>	0	<b>0</b>	0.00%	0

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## Clerk of Courts

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### **Statement of Purpose**

The Clerk of Courts is the official record keeper for matters brought before the Wood County Circuit Court. The office receives and disburses bail, fines, forfeitures, fees and restitution as provided for by state statute or upon order of the court and supports and assists other county and state agencies through the coordination of services and the collection and reporting of case related information.

The duties of the Clerk of Circuit Court's Office, as prescribed by state statute and established through local procedure, include the following services:

### **Cash management and event tracking**

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

### **Calendar Management/Scheduling**

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

### **Case related financial services**

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

### **Operations and Budget Planning**

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

### **Records Management**

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

### **Courtroom Operating Support**

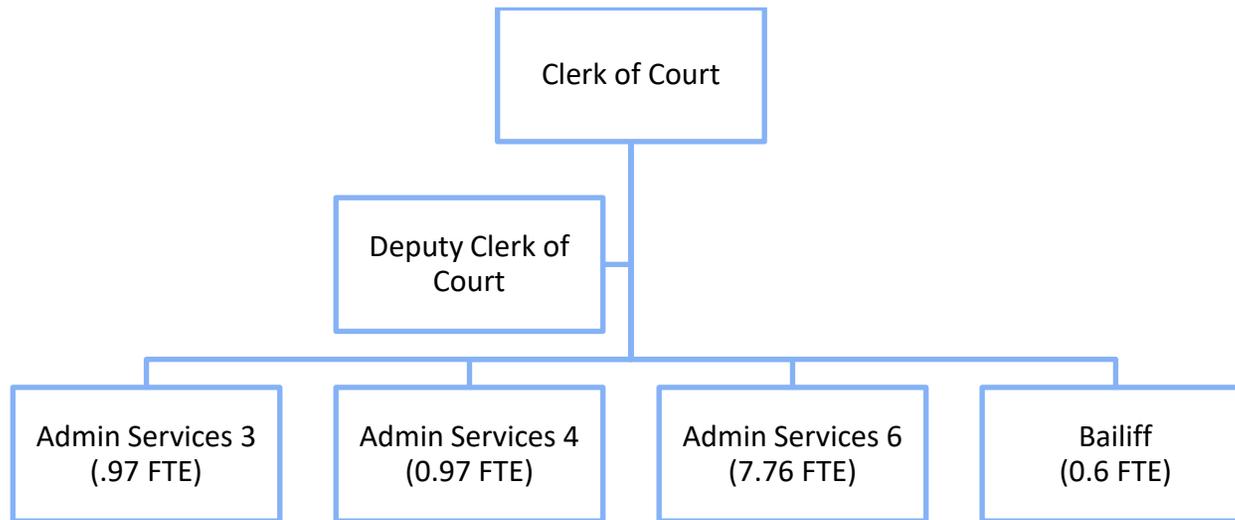
Wood County currently staffs three full time courtrooms. Each court conducting business on a daily basis requires varying staffing levels including clerks, reporters, bailiffs and interpreters as well as equipment needs. Rooms are of different sizes and branch locations are frequently changed to accommodate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

**Juror Management**

This department is responsible for the random selection of a jury pool of approximately 3200 persons annually. From this group, individuals are qualified and assigned to a panel and then called to appear as needed for trials. Orientation, recordkeeping, jury pay and system evaluation are performed as part of this service.

**Facility Planning**

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



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Non-Represented	11.27	11.09	10.46	11.40	11.40	11.40	11.40	11.40	11.40	10.43
<b>Total</b>	<b>12.27</b>	<b>12.09</b>	<b>11.46</b>	<b>12.40</b>	<b>12.40</b>	<b>12.40</b>	<b>12.40</b>	<b>12.40</b>	<b>12.40</b>	<b>11.43</b>



## Department Operating Budget Summary

<b>Department: 07 - Clerk of Courts</b>	2021 Budget Summary					
	0702 - Clerk Of Courts- Divorce Mediation	0703 - Clerk Of Courts	0704 - Clerk Of Courts- Family Court	2021 Total	Change %	2020 Budget
<b>Expense / Expenditure</b>						
100 - Personnel Services		848,856		<b>848,856</b>	-2.32%	869,023
200 - Contractual Services		631,740	65,600	<b>697,340</b>	+13.97%	611,840
300 - Supplies and Expense	25,000	30,785		<b>55,785</b>	+0.76%	55,365
500 - Fixed Charges		68,073		<b>68,073</b>	+0.80%	67,534
<b>Expense / Expenditure Total</b>	<b>25,000</b>	<b>1,579,454</b>	<b>65,600</b>	<b>1,670,054</b>	<b>+4.13%</b>	<b>1,603,762</b>
<b>Revenue / Funding Source</b>						
43 - Intergovernmental Revenues		(167,678)		<b>(167,678)</b>	+24.41%	(134,775)
45 - Fines, Forfeits and Penalties		(224,200)		<b>(224,200)</b>	0.00%	(224,200)
46 - Public Charges for Services	(12,100)	(198,327)		<b>(210,427)</b>	+14.36%	(184,000)
47 - Intergovernmental Charges for Services		(9,000)	(2,000)	<b>(11,000)</b>	0.00%	(11,000)
48 - Miscellaneous Revenues		(300)		<b>(300)</b>	+20.00%	(250)
<b>Revenue / Funding Source Total</b>	<b>(12,100)</b>	<b>(599,505)</b>	<b>(2,000)</b>	<b>(613,605)</b>	<b>+10.71%</b>	<b>(554,225)</b>
<b>Beginning Carryover</b>	0	0	0	0	N/A	0
<b>Ending Carryover</b>	0	0	0	0	N/A	0
<b>07 - Clerk of Courts Total</b>	<b>12,900</b>	<b>979,949</b>	<b>63,600</b>	<b>1,056,449</b>	<b>+0.66%</b>	<b>1,049,537</b>

# BRANCH I

## Statement of Purpose

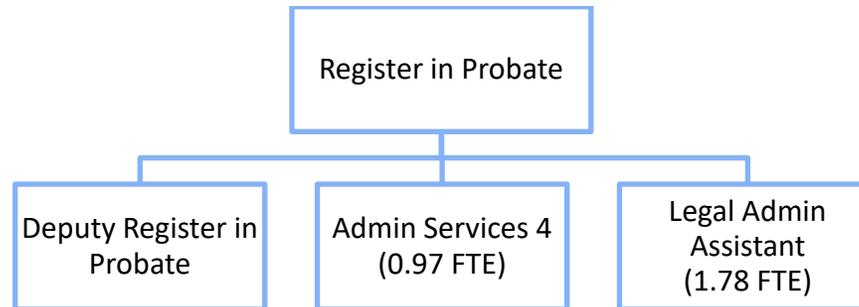
Circuit Court Branch I is responsible for the timely and efficient caseload management of one-third of all assigned civil, family, criminal, traffic, forfeiture, mental, probate, guardianship, juvenile, adoption, small claims, out of county and any other miscellaneous cases as assigned.

## Register in Probate

Process all county related cases in a timely manner, given the extraneous circumstances arising from case types involving multiple parties, pre-death personal or property matters; severity of situations concerning guardianship or involuntary commitment proceedings. The ever-changing dynamics of statutory changes process all county related cases in a timely manner, given the extraneous circumstances arising from case types involving multiple parties, pre-death personal or property matters; severity of situations concerning guardianship or involuntary commitment proceedings. The ever-changing dynamics of statutory changes and form revisions presented for probate create a challenging environment within which the Probate staff needs to continually adjust and adapt.

## Juvenile Court

Process all county related cases in a timely manner, given the extraneous circumstances arising from severity of charges filed against or on behalf of children and juveniles. The ever changing dynamics of statutory changes and the cases presented for the juvenile court system create a challenging environment within which Juvenile Court staff need to continually adjust and adapt.



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Non-Represented	3.72	3.72	3.69	3.69	3.55	3.55	3.56	2.59	2.52	2.50
<b>Total</b>	<b>4.72</b>	<b>4.72</b>	<b>4.69</b>	<b>4.69</b>	<b>4.55</b>	<b>4.55</b>	<b>4.56</b>	<b>3.59</b>	<b>3.52</b>	<b>3.50</b>



## Department Operating Budget Summary

<u>Department: 03 - Branch I</u>	2021 Budget Summary			
	0301 - Branch I	2021 Total	Change %	2020 Budget
Expense / Expenditure				
100 - Personnel Services	341,837	<b>341,837</b>	-2.04%	348,952
200 - Contractual Services	8,485	<b>8,485</b>	+9.13%	7,775
300 - Supplies and Expense	21,710	<b>21,710</b>	0.00%	21,710
500 - Fixed Charges	43,646	<b>43,646</b>	+0.17%	43,573
Expense / Expenditure Total	415,678	<b>415,678</b>	-1.50%	422,010
Revenue / Funding Source				
43 - Intergovernmental Revenues	(59,483)	<b>(59,483)</b>	+0.06%	(59,450)
45 - Fines, Forfeits and Penalties	(1,700)	<b>(1,700)</b>	0.00%	(1,700)
46 - Public Charges for Services	(30,515)	<b>(30,515)</b>	+3.55%	(29,468)
Revenue / Funding Source Total	(91,698)	<b>(91,698)</b>	+1.19%	(90,618)
<b>Beginning Carryover</b>	0	<b>0</b>	N/A	0
<b>Ending Carryover</b>	0	<b>0</b>	N/A	0
<b>03 - Branch I Total</b>	323,980	<b>323,980</b>	-2.24%	331,392

## BRANCH II

### Statement of Purpose

Circuit Court Branch II is responsible for the timely and efficient caseload management of one-third of all assigned civil, family, criminal, traffic, forfeiture, mental, probate, guardianship, juvenile, adoption, small claims, out of county and any other miscellaneous cases as assigned.



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Total	1.05	1.05	1.02	1.04	.97	1.18	1.18	1.18	1.18	1.23



## Department Operating Budget Summary

<u>Department: 04 - Branch II</u>	<b>2021 Budget Summary</b>			
	0401 - Branch II	<b>2021 Total</b>	Change %	2020 Budget
Expense / Expenditure				
100 - Personnel Services	75,227	<b>75,227</b>	-2.08%	76,823
200 - Contractual Services	7,910	<b>7,910</b>	0.00%	7,910
300 - Supplies and Expense	6,200	<b>6,200</b>	-0.80%	6,250
500 - Fixed Charges	34,746	<b>34,746</b>	-0.11%	34,786
Expense / Expenditure Total	124,083	<b>124,083</b>	-1.34%	125,769
Revenue / Funding Source				
43 - Intergovernmental Revenues	(59,483)	<b>(59,483)</b>	+0.17%	(59,380)
46 - Public Charges for Services	(1,916)	<b>(1,916)</b>	+120.68%	(868)
Revenue / Funding Source Total	(61,399)	<b>(61,399)</b>	+1.91%	(60,248)
<b>Beginning Carryover</b>	0	<b>0</b>	N/A	0
<b>Ending Carryover</b>	0	<b>0</b>	N/A	0
<b>04 - Branch II Total</b>	62,684	<b>62,684</b>	-4.33%	65,521

## BRANCH III

### Statement of Purpose

Circuit Court Branch II is responsible for the timely and efficient caseload management of one-third of all assigned civil, family, criminal, traffic, forfeiture, mental, probate, guardianship, juvenile, adoption, small claims, out of county and any other miscellaneous cases as assigned.



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Total	1.05	1.05	1.08	1.08	1.08	1.08	1.08	1.06	1.06	1.09



## Department Operating Budget Summary

<b>Department: 05 - Branch III</b>	<b>2021 Budget Summary</b>				
	0501 - Branch III	0502 - Branch III- Drug Court	<b>2021 Total</b>	Change %	2020 Budget
<b>Expense / Expenditure</b>					
100 - Personnel Services	72,360	2,000	<b>74,360</b>	-2.00%	75,878
200 - Contractual Services	6,550	177,960	<b>184,510</b>	0.00%	184,510
300 - Supplies and Expense	5,425	39,800	<b>45,225</b>	0.00%	45,225
500 - Fixed Charges	41,251	3,168	<b>44,419</b>	+0.14%	44,358
<b>Expense / Expenditure Total</b>	<b>125,586</b>	<b>222,928</b>	<b>348,514</b>	<b>-0.42%</b>	<b>349,971</b>
<b>Revenue / Funding Source</b>					
43 - Intergovernmental Revenues	(59,483)	(140,000)	<b>(199,483)</b>	+0.02%	(199,450)
46 - Public Charges for Services	(1,916)	(12,000)	<b>(13,916)</b>	+15.96%	(12,000)
47 - Intergovernmental Charges for Services	(700)	0	<b>(700)</b>	0.00%	(700)
<b>Revenue / Funding Source Total</b>	<b>(62,099)</b>	<b>(152,000)</b>	<b>(214,099)</b>	<b>+0.92%</b>	<b>(212,150)</b>
<b>Beginning Carryover</b>	0	0	0	N/A	0
<b>Ending Carryover</b>	0	0	0	N/A	0
<b>05 - Branch III Total</b>	<b>63,488</b>	<b>70,928</b>	<b>134,416</b>	<b>-2.47%</b>	<b>137,821</b>

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# JUSTICE COORDINATOR

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## Statement of Purpose

Justice Coordinator is responsible to develop and coordinate a program to reduce the need for detention placements for both juvenile and adult offenders and make the most effective use of resources while balancing public safety with helping offenders to become productive citizens.

Justice Coordinator  
(1.00 FTE)

Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Total	1.00	0.50	0	0	0	0	0	0	0	0



## Department Operating Budget Summary

<u>Department: 35 - Justice Coordinator</u>	2021 Budget Summary			
	3501 - Justice Coordinator - Administration	2021 Total	Change %	2020 Budget
Expense / Expenditure				
100 - Personnel Services	88,991	<b>88,991</b>	+99.60%	44,586
200 - Contractual Services	1,256	<b>1,256</b>	0.00%	0
300 - Supplies and Expense	2,715	<b>2,715</b>	0.00%	0
500 - Fixed Charges	4,200	<b>4,200</b>	0.00%	0
Expense / Expenditure Total	97,162	<b>97,162</b>	+117.92%	44,586
<b>Beginning Carryover</b>	0	<b>0</b>	N/A	0
<b>Ending Carryover</b>	0	<b>0</b>	N/A	0
<b>35 - Justice Coordinator Total</b>	97,162	<b>97,162</b>	+117.92%	44,586

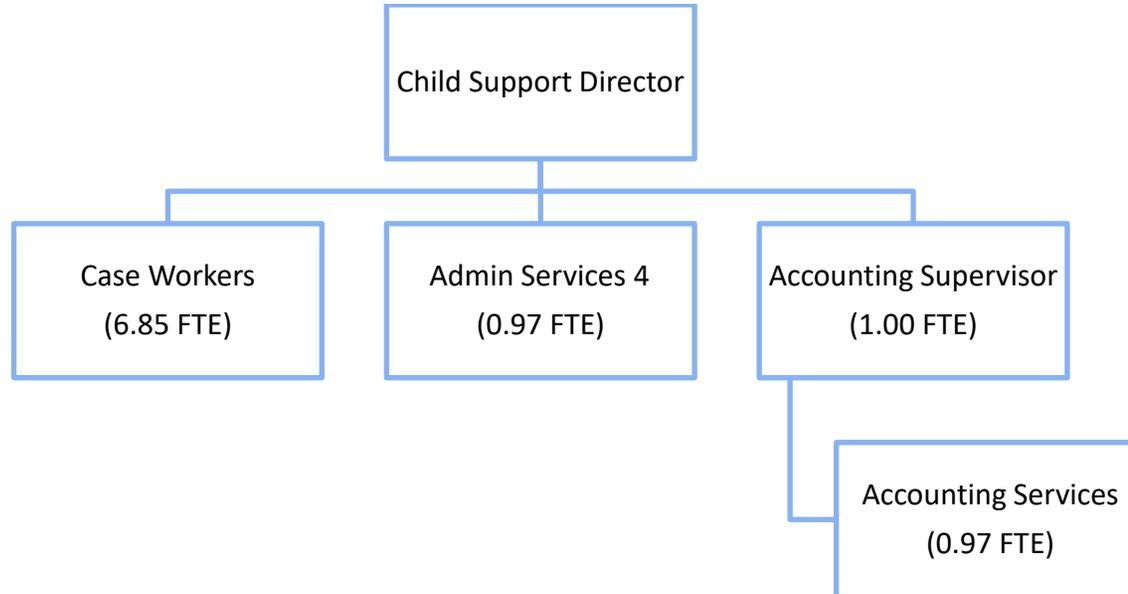
# CHILD SUPPORT

## Statement of Purpose

The Child Support Division implements and administers the Child Support Enforcement Act pursuant to Title IV-D of the Federal Social Security Act and Wisconsin Statutes, under contract with the State Department of Children and Family Services. The Wood County Child Support Division is supported by state, federal and county funding. Child Support Services include activities to establish paternity, obtain initial court orders for child support enforcement and health insurance, enforce or modify existing orders, and collect delinquent (past due) accounts.

The Wood County Child Support Agency is charged with:

- Establishing paternitys, legal obligations to pay child support, and medical insurance orders
- Responsibility of taking administrative, civil, and criminal legal actions necessary to enforce child support orders
- Review and/or modify court orders or monitor and adjust child support financial accounts when necessary



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Total</b>	10.79	10.78	11.01	10.81	10.91	10.91	10.88	10.88	10.53	10.91



## Department Operating Budget Summary

<b>Department: 02 - Child Support</b>	2021 Budget Summary				
	0201 - Child Support	0202 - Child Support - 5 County	2021 Total	Change %	2020 Budget
Expense / Expenditure					
100 - Personnel Services	864,036	6,000	<b>870,036</b>	-2.24%	889,979
200 - Contractual Services	88,255	188,156	<b>276,411</b>	+7.02%	258,279
300 - Supplies and Expense	33,805	10,800	<b>44,605</b>	+3.55%	43,075
500 - Fixed Charges	39,521	0	<b>39,521</b>	+0.86%	39,185
Expense / Expenditure Total	1,025,617	204,956	<b>1,230,573</b>	+0.00%	1,230,518
Revenue / Funding Source					
41 - Taxes	0	0	<b>0</b>	0.00%	0
43 - Intergovernmental Revenues	(922,680)	(204,956)	<b>(1,127,636)</b>	+1.64%	(1,109,456)
46 - Public Charges for Services	(16,050)	0	<b>(16,050)</b>	+1.39%	(15,830)
Revenue / Funding Source Total	(938,730)	(204,956)	<b>(1,143,686)</b>	+1.64%	(1,125,286)
<b>Beginning Carryover</b>	0	0	<b>0</b>	N/A	0
<b>Ending Carryover</b>	0	0	<b>0</b>	N/A	0
<b>02 - Child Support Total</b>	86,887	0	<b>86,887</b>	-17.43%	105,232

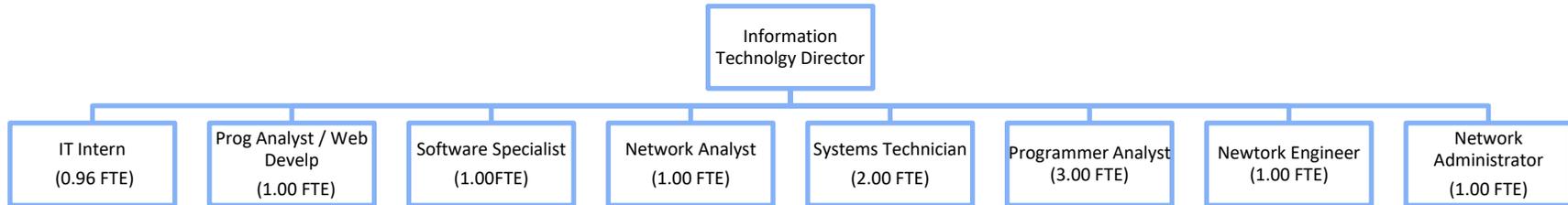
# INFORMATION TECHNOLOGY

## Statement of Purpose

The Wood County Information Technology Department is a service organization dedicated to delivering reliable and secure voice and computer systems that are necessary to acquire, organize, preserve, and access information used by Wood County employees and the citizens of Wood County.

The Wood County Information Technology Department is comprised of a staff of eleven information technology professionals, including one MIS Director, five Network & Technical Support and five Programmer/Analysts.

The Information Technology Department supports around 700 county employees in their computer operations, over 500 computer stations, over 500 telephones, dozens of servers and an extensive wide-area network located across more than a dozen county sites throughout Wood County. The Information Technology Department also provides many custom software applications depending on department needs, and technical liaison / customization support for vendor-provided solutions.



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Total</b>	11.96	11.50	11.13	11.13	11.13	10.88	9.88	9.88	9.88	9.88



## Department Operating Budget Summary

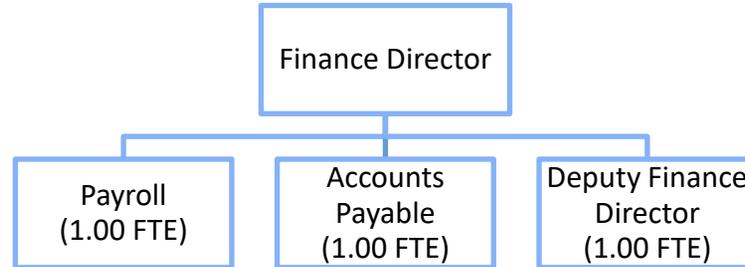
<b>Department: 27 - Information Technology</b>	2021 Budget Summary					2020 Budget
	2701 - IT	2702 - IT-Voice Over IP	2703 - IT-PC Replacement	2021 Total	Change %	
Expense / Expenditure						
100 - Personnel Services	1,094,348			<b>1,094,348</b>	-0.79%	1,103,085
200 - Contractual Services	483,517	51,700		<b>535,217</b>	-6.80%	574,288
300 - Supplies and Expense	80,765	75,900	82,399	<b>239,064</b>	-28.65%	335,035
500 - Fixed Charges	122,981			<b>122,981</b>	+15.36%	106,606
Total Operating Expenditures	1,781,611	127,600	82,399	<b>1,991,610</b>	-6.01%	2,119,014
800 - Capital Outlay	55,900		23,500	<b>79,400</b>	+656.19%	10,500
Expense / Expenditure Total	1,837,511	127,600	105,899	<b>2,071,010</b>	-2.75%	2,129,514
Revenue / Funding Source						
47 - Intergovernmental Charges for Services	0	(146,300)	(195,330)	<b>(341,630)</b>	+5.80%	(322,905)
Revenue / Funding Source Total	0	(146,300)	(195,330)	<b>(341,630)</b>	+5.80%	(322,905)
<b>Beginning Carryover</b>	0	71,140	46,497	<b>117,637</b>	+32.41%	88,843
<b>Ending Carryover</b>	0	89,840	135,928	<b>225,768</b>	+124.40%	100,608
<b>27 - Information Technology Total</b>	1,837,511	0	0	<b>1,837,511</b>	+1.05%	1,818,374

# FINANCE

## Statement of Purpose

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

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



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Total</b>	4.00	4.00	4.00	3.25	2.25	2.25	2.25	2.25	2.25	2.25



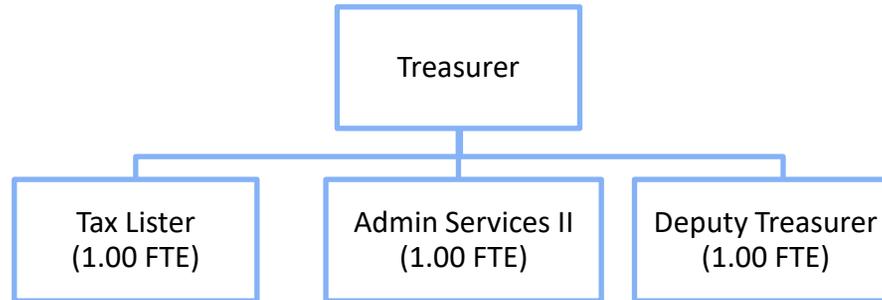
## Department Operating Budget Summary

<b>Department: 14 - Finance</b>	2021 Budget Summary			
	1401 - Finance-Administration	2021 Total	Change %	2020 Budget
<b>Expense / Expenditure</b>				
100 - Personnel Services	410,845	<b>410,845</b>	+1.78%	403,678
200 - Contractual Services	77,726	<b>77,726</b>	+11.52%	69,700
300 - Supplies and Expense	6,336	<b>6,336</b>	-35.84%	9,876
500 - Fixed Charges	19,261	<b>19,261</b>	+0.30%	19,204
<b>Expense / Expenditure Total</b>	<b>514,168</b>	<b>514,168</b>	<b>+2.33%</b>	<b>502,458</b>
<b>Revenue / Funding Source</b>				
46 - Public Charges for Services	(400)	<b>(400)</b>	0.00%	(400)
48 - Miscellaneous Revenues	0	<b>0</b>	0.00%	0
<b>Revenue / Funding Source Total</b>	<b>(400)</b>	<b>(400)</b>	<b>0.00%</b>	<b>(400)</b>
<b>Beginning Carryover</b>	0	<b>0</b>	N/A	0
<b>Ending Carryover</b>	0	<b>0</b>	N/A	0
<b>14 - Finance Total</b>	<b>513,768</b>	<b>513,768</b>	<b>+2.33%</b>	<b>502,058</b>

# Treasurer

## Statement of Purpose

The Treasurer's Office is responsible for collecting, receipting, balancing and depositing county monies. This includes dispersing county payroll, cash payments and managing portions of the county's investment funds. All funds due the state are paid through this office. The duties of the Treasurer are governed under Wisconsin State Statutes, Chapters 50, 70, 74 and 75.



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Non-Represented	2.97	2.97	2.97	2.78	3.22	3.84	3.84	3.84	3.84	3.84
<b>Total</b>	<b>3.97</b>	<b>3.97</b>	<b>3.97</b>	<b>3.78</b>	<b>4.22</b>	<b>4.84</b>	<b>4.84</b>	<b>4.84</b>	<b>4.84</b>	<b>4.84</b>



# Department Operating Budget Summary

<u>Department: 28 - Treasurer</u>	2021 Budget Summary			
	2801 - Treasurer	2021 Total	Change %	2020 Budget
Expense / Expenditure				
100 - Personnel Services	308,366	308,366	-1.98%	314,594
200 - Contractual Services	53,050	53,050	-21.52%	67,595
300 - Supplies and Expense	31,100	31,100	-16.17%	37,100
500 - Fixed Charges	41,579	41,579	-0.08%	41,613
Expense / Expenditure Total	434,095	434,095	-5.82%	460,902
Revenue / Funding Source				
41 - Taxes	(419,000)	(419,000)	0.00%	(419,000)
43 - Intergovernmental Revenues	(20,000)	(20,000)	0.00%	(20,000)
46 - Public Charges for Services	(5,025)	(5,025)	0.00%	(5,025)
48 - Miscellaneous Revenues	(20,200)	(20,200)	0.00%	(20,200)
Revenue / Funding Source Total	(464,225)	(464,225)	0.00%	(464,225)
<b>Beginning Carryover</b>	0	0	N/A	0
<b>Ending Carryover</b>	0	0	N/A	0
<b>28 - Treasurer Total</b>	<b>(30,130)</b>	<b>(30,130)</b>	<b>+806.68%</b>	<b>(3,323)</b>

# DISTRICT ATTORNEY AND VICTIM WITNESS SERVICES

## Statement of Purpose District Attorney

The function of the District Attorney's Office is to prosecute cases with venue in Wood County in accordance with Section 978.05 of the Wisconsin Statutes. Cases include but are not limited to criminal actions, forfeiture actions, traffic actions and juvenile proceedings.

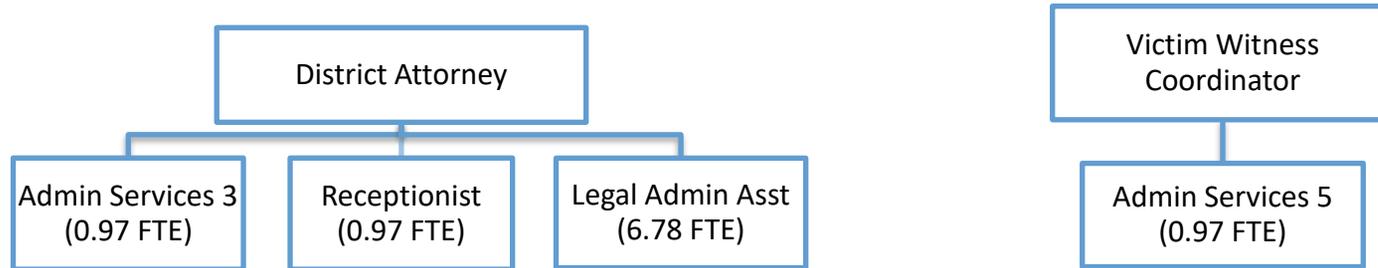
The District Attorney's Office receives referrals from the various agencies in Wood County, including all law enforcement agencies, Department of Social Services, Child Support Enforcement and the Department of Justice. It is the responsibility of the office to review referrals and take appropriate action by way of deferrals, criminal charges, juvenile court action, etc. Appropriate action may include conducting court hearings through jury trial and appeal proceedings.

Office personnel are available to law enforcement agencies within the County 24 hours a day to assist in investigative decisions, provide legal advice and obtain search warrants. In addition, office personnel provide law enforcement with specialized training upon request.

Pursuant to statute, the District Attorney is responsible for other miscellaneous matters, including enforcing wage claims, immunization laws, rental weatherization laws and consumer protection related violations.

## Statement of Purpose Victim Witness Services

The mission of Victim Witness Services is to provide crime victims and witnesses in Wood County information related to the rights afforded them by Wisconsin State Statute 950 and the State Constitution, providing assistance in exercising their rights, striving to assure they are treated with fairness, dignity and respect by those in the criminal justice system.



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
District Attorney	9.70	6.78	3.88	3.88	3.88	3.88	3.88	3.88	3.88	3.88
Victim Witness Services	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.95
<b>Total</b>	<b>11.64</b>	<b>8.72</b>	<b>5.82</b>	<b>5.83</b>						



## Department Operating Budget Summary

<b>Department: 11 - District Attorney</b>	2021 Budget Summary			
	1101 - District Attorney	2021 Total	Change %	2020 Budget
Expense / Expenditure				
100 - Personnel Services	597,791	597,791	+36.89%	436,698
200 - Contractual Services	9,800	9,800	-13.27%	11,300
300 - Supplies and Expense	17,850	17,850	+7.85%	16,550
500 - Fixed Charges	26,640	26,640	-20.92%	33,688
Total Operating Expenditures	652,081	652,081	+30.88%	498,236
800 - Capital Outlay	9,000	9,000	0.00%	0
Expense / Expenditure Total	661,081	661,081	+32.68%	498,236
Revenue / Funding Source				
45 - Fines, Forfeits and Penalties	(10,000)	(10,000)	-16.67%	(12,000)
46 - Public Charges for Services	(9,000)	(9,000)	0.00%	(9,000)
47 - Intergovernmental Charges for	(500)	(500)	0.00%	(500)
Revenue / Funding Source Total	(19,500)	(19,500)	-9.30%	(21,500)
Beginning Carryover	0	0	N/A	0
Ending Carryover	0	0	N/A	0
<b>11 - District Attorney Total</b>	<b>641,581</b>	<b>641,581</b>	<b>+34.58%</b>	<b>476,736</b>



## Department Operating Budget Summary

<b>Department: 32 - Victim Witness</b>	2021 Budget Summary				
	3201 - Victim Witness	3202 - Victim Witness-Task Force	2021 Total	Change %	2020 Budget
Expense / Expenditure					
100 - Personnel Services	133,268		<b>133,268</b>	-7.35%	143,840
200 - Contractual Services	1,375	0	<b>1,375</b>	0.00%	1,375
300 - Supplies and Expense	2,360	0	<b>2,360</b>	-51.79%	4,895
500 - Fixed Charges	4,614		<b>4,614</b>	+1.94%	4,526
Expense / Expenditure Total	141,617	0	<b>141,617</b>	-8.42%	154,636
Revenue / Funding Source					
43 - Intergovernmental Revenues	(74,000)	0	<b>(74,000)</b>	0.00%	(74,000)
45 - Fines, Forfeits and Penalties	(10,000)		<b>(10,000)</b>	0.00%	(10,000)
Revenue / Funding Source Total	(84,000)	0	<b>(84,000)</b>	0.00%	(84,000)
<b>Beginning Carryover</b>	0	6,230	<b>6,230</b>	0.00%	6,230
<b>Ending Carryover</b>	0	6,230	<b>6,230</b>	0.00%	6,230
<b>32 - Victim Witness Total</b>	57,617	0	<b>57,617</b>	-18.43%	70,636

# CORPORATION COUNSEL

## Statement of Purpose

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

## Department Goals

### Goal 1: Provide general legal services to departments, committees, and the county board.

- Draft and review contracts, leases, ordinances & resolutions.
- Draft and review case pleadings and communications.
- Develop and disseminate legal opinions.

### Goal 2: Prosecute ordinance violations.

- Assist departments in pre-litigation negotiations.
- Prosecute ordinance violations referred by departments.
- Pursue compliance of court orders (collection of forfeitures).

### Goal 3: Represent the county in commitment proceedings.

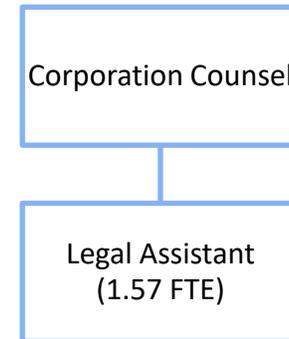
- Prosecute mental and alcohol commitments.
- Pursue guardianships and protective placements when requested by County social workers.

### Goal 4: Represent the Child Support Agency.

- Assist in developing and maintaining litigation related policies.
- Draft, review, and revise legal pleadings.
- Represent the Child Support agency in court.

### Goal 5: Provide in-house counsel services.

- Update departments on changes in the laws and their impacts.
- Advise and represent departments in administrative proceedings.
- Respond to department/staff inquiries on the application of the laws.
- Oversee compliance with the ADA, open meetings law, public records law, HIPAA, etc.
- Serve as parliamentarian.



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Total</b>	2.57	2.87	2.94	1.97	1.97	1.97	1.97	1.97	1.97	1.97



## Department Operating Budget Summary

<b>Department: 09 - Corporation Counsel</b>	2021 Budget Summary			
	0901 - Corporation Counsel	2021 Total	Change %	2020 Budget
Expense / Expenditure				
100 - Personnel Services	272,219	<b>272,219</b>	-6.45%	290,977
200 - Contractual Services	8,895	<b>8,895</b>	+1.25%	8,785
300 - Supplies and Expense	8,700	<b>8,700</b>	-0.17%	8,715
500 - Fixed Charges	12,101	<b>12,101</b>	+43.97%	8,405
Expense / Expenditure Total	301,915	<b>301,915</b>	-4.72%	316,882
Revenue / Funding Source				
46 - Public Charges for Services	(6,500)	<b>(6,500)</b>	+30.00%	(5,000)
47 - Intergovernmental Charges for Services	(10,000)	<b>(10,000)</b>	-9.09%	(11,000)
Revenue / Funding Source Total	(16,500)	<b>(16,500)</b>	+3.13%	(16,000)
<b>Beginning Carryover</b>	0	<b>0</b>	N/A	0
<b>Ending Carryover</b>	0	<b>0</b>	N/A	0
<b>09 - Corporation Counsel Total</b>	285,415	<b>285,415</b>	-5.14%	300,882

# REGISTER OF DEEDS

## Statement of Purpose

The mission of the Register of Deeds Office is to provide the official county repository for Real Estate, Vital and Personal Property records, Federal tax Liens, Bills of Sale, Veteran’s Discharges, Corporation Records, Farm Names, Plats and Certified Survey Maps and to provide safe archival storage and convenient access to these public records while at the same time implement statutory changes, system modernization, program and procedure evaluation and a high level of timely service to our customers.

## Programs and Services

### Record Documents

Record all documents authorized by law to be recorded in the office of the Register of Deeds by endorsing upon each document the day, hour and minute of reception and the document number, volume and page where same is recorded. Collect recording fees and transfer fee, if required by Wisconsin Statue 59.43.

### Register, File, Index and Maintain records

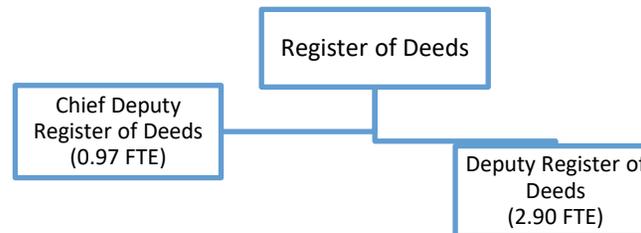
Must register, file, index and maintain the following records:

- Births, deaths, and marriages records Wisconsin Statue 69.07
- Certified survey maps and plats Wisconsin Statue 59.43 and 779.97
- Honorable Military Discharge Wisconsin Statue 45.21

Make available for viewing an index and image of daily recordings Wisconsin Statue 59.43

Return original documents as instructed Wisconsin Statue 59.43

Make and deliver upon request a copy of any record, paper, file or plat in accordance with the statues and collect fee for the same Wisconsin Statues 69.21, 59.43 and 45.21



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Non-Represented	3.84	3.84	3.84	3.84	3.84	3.84	3.84	3.84	3.84	3.84
<b>Total</b>	<b>4.84</b>									



## Department Operating Budget Summary

<b>Department: 24 - Register of Deeds</b>	2021 Budget Summary				
	2401 - Register Of Deeds	2402 - Register Of Deeds-Redaction	2021 Total	Change %	2020 Budget
Expense / Expenditure					
100 - Personnel Services	355,700	0	355,700	-5.75%	377,419
200 - Contractual Services	65,513	5,300	70,813	-12.40%	80,833
300 - Supplies and Expense	11,035		11,035	-5.97%	11,735
500 - Fixed Charges	24,948		24,948	+0.40%	24,848
Expense / Expenditure Total	457,196	5,300	462,496	-6.54%	494,835
Revenue / Funding Source					
41 - Taxes	(142,000)		(142,000)	0.00%	(142,000)
46 - Public Charges for Services	(309,000)	0	(309,000)	0.00%	(309,000)
48 - Miscellaneous Revenues	(20)		(20)	0.00%	(20)
Revenue / Funding Source Total	(451,020)	0	(451,020)	0.00%	(451,020)
<b>Beginning Carryover</b>	0	5,300	5,300	-66.46%	15,800
<b>Ending Carryover</b>	0	0	0	0.00%	0
<b>24 - Register of Deeds Total</b>	6,176	0	6,176	-77.96%	28,015

# COUNTY CLERK

## Statement of Purpose

The Wood County Clerk is the chief election official and conducts all federal, state, county, local and school elections.

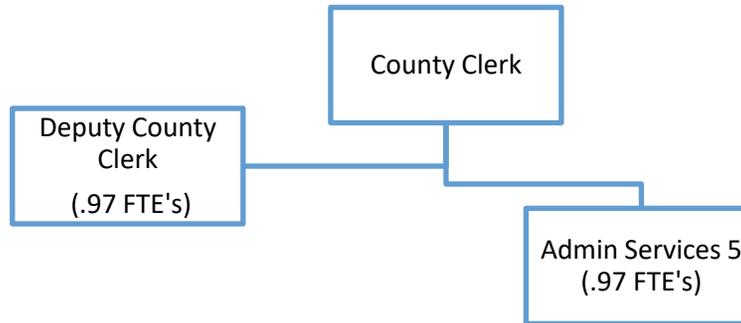
The County Clerk issues marriage licenses, declarations of domestic partnerships, temporary car license plates, timber cutting permits and distributes the state dog licenses to local municipal treasurers. The Clerk accepts applications for Passports. This department is the filing agent for Farmland Preservation applications, receives claims filed against Wood County and keeps records of Wood County contracts and leases.

This office compiles and distributes the Official Directory for Wood County, publishes the Property Valuation Statistical report and the Proceedings of the Wood County Board of Supervisors.

The County Clerk is the official clerk to the Wood County Board of Supervisors. All county board minutes, resolutions and ordinances are on file in this office. The Clerk is responsible for public notice of all agendas, minutes and ordinances.

Upon approval of the county budget, the Clerk apportions taxes to each of the 34 Wood County municipalities.

The County Clerk performs all administrative duties as per Wisconsin State Statutes.



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Non-Represented	1.94	1.94	1.94	2.40	2.40	2.39	2.39	2.39	2.39	2.39
<b>Total</b>	<b>2.94</b>	<b>2.94</b>	<b>2.94</b>	<b>3.40</b>	<b>3.40</b>	<b>3.39</b>	<b>3.39</b>	<b>3.39</b>	<b>3.39</b>	<b>3.39</b>



## Department Operating Budget Summary

Department: 06 - County Clerk	2021 Budget Summary						2021 Total	Change %	2020 Budget
	0601 - County Clerk-Administration	0602 - County Clerk-Postage Meter	0603 - County Clerk-Elections	0604 - County Clerk-Info & Comm	0605 - Committees & Commissions				
Expense / Expenditure									
100 - Personnel Services	235,753		1,782		134,136	371,671	-5.28%	392,371	
200 - Contractual Services	7,830			6,000	3,410	17,240	-42.71%	30,090	
300 - Supplies and Expense	22,225	7,500	57,600	0	53,150	140,475	-26.25%	190,475	
500 - Fixed Charges	28,302	6,500				34,802	+0.25%	34,716	
Total Operating Expenditures	294,110	14,000	59,382	6,000	190,696	564,188	-12.89%	647,652	
800 - Capital Outlay	0					0	-100.00%	52,350	
Expense / Expenditure Total	294,110	14,000	59,382	6,000	190,696	564,188	-19.40%	700,002	
Revenue / Funding Source									
44 - Licenses and Permits	(19,700)					(19,700)	-0.38%	(19,775)	
46 - Public Charges for Services	(33,550)		(7,415)			(40,965)	-5.49%	(43,345)	
47 - Intergovernmental Charges for Services	0					0	-100.00%	(52,350)	
Revenue / Funding Source Total	(53,250)		(7,415)			(60,665)	-47.46%	(115,470)	
Beginning Carryover	0	0	234,294	0	0	234,294	-21.21%	297,347	
Ending Carryover	0	0	257,327	0	0	257,327	-5.41%	272,051	
<b>06 - County Clerk Total</b>	<b>240,860</b>	<b>14,000</b>	<b>75,000</b>	<b>6,000</b>	<b>190,696</b>	<b>526,556</b>	<b>-5.84%</b>	<b>559,236</b>	

# HUMAN RESOURCES – SAFETY AND RISK MANAGEMENT

## Statement of Purpose

**Human Resources:** Wood County is committed to providing excellent service to Wood County residents in all County endeavors. Wood County is also committed to managing in keeping with positive employee relations

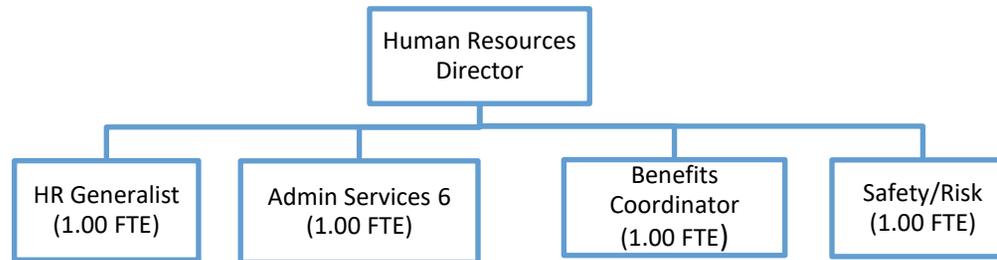
In keeping with this Mission, the Wood County Human Resources Department is committed to:

- Insure that County departments have employees who are skilled, trained and committed to their individual missions or assignments at all levels of County government.
- Provide counsel, advice, direct services and assistance relating to work hours, wages, working conditions, staffing, labor relations, human resources and training of employees ensuring that all these activities are conducted in both the spirit and intent of State and Federal programs an mandates in a fiscally prudent manner.
- Counsel the Wood County management team and work to implement policies and practices that are identified as a “best practice” to develop and maintain positive employee relations.

**Safety and Risk Management:** To plan, develop, coordinate and implement countywide loss prevention and control programs. The purpose of these programs is to provide a safe and healthy work environment for Wood County employees and reduce the number of, severity and cost of workplace injuries and illnesses.

The Safety Department’s mission is also to ensure that Wood County is compliant with all applicable regulations imposed by the Wisconsin Department of Commerce (COMM), Department of Workforce Development (DWD) and the Occupational Safety and Health Administration (OSHA).

The primary goal of the Risk Management Department is to protect and preserve the assets of the County, both human and capitol, through a comprehensive and cost effective insurance and risk management program.



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Total</b>	5.00	5.00	4.00	5.06	5.06	5.06	5.06	4.06	4.06	4.06



## Department Operating Budget Summary

Department: 17 - Human Resources	2021 Budget Summary							2021 Total	Change %	2020 Budget
	1701 - Human Resources	1702 - Human Resources - Labor Relations	1703 - Human Resources- Administration	1704 - Human Resources- Programs	1705 - Human Resources- Wellness	2302 - Human Resources- Property & Liability Insurance	2303 - Human Resources- Risk-Workers Comp			
Expense / Expenditure										
100 - Personnel Services			364,115	199	4,667	22,666	67,997	459,644	-0.94%	463,998
200 - Contractual Services	220,980	30,000	28,713	6,000	120,540	500	32,560	439,293	-21.54%	559,925
300 - Supplies and Expense	9,304,820		20,250	4,000	63,895	0	333,000	9,725,965	-9.12%	10,702,155
500 - Fixed Charges	2,330,000		14,555		1,716	625,000	34,300	3,005,571	+12.92%	2,661,796
700 - Grants and Contributions			7,000					7,000	0.00%	7,000
Total Operating Expenditures	11,855,800	30,000	434,633	10,199	190,818	648,166	467,857	13,637,473	-5.26%	14,394,874
900 - Other Financing Uses	190,126							190,126	0.00%	190,126
Expense / Expenditure Total	12,045,926	30,000	434,633	10,199	190,818	648,166	467,857	13,827,599	-5.19%	14,585,000
Revenue / Funding Source										
46 - Public Charges for Services	(1,145,000)		0					(1,145,000)	-26.46%	(1,557,076)
47 - Intergovernmental Charges for Services	(9,454,825)					(500,000)	(264,413)	(10,219,238)	-9.72%	(11,319,115)
48 - Miscellaneous Revenues	(1,445,975)		0			(12,000)		(1,457,975)	+52.19%	(957,975)
49 - Other Financing Sources					(190,126)			(190,126)	0.00%	(190,126)
Revenue / Funding Source Total	(12,045,800)		0		(190,126)	(512,000)	(264,413)	(13,012,339)	-7.22%	(14,024,292)
Beginning Carryover	7,118,580	107,635	0	0	1,438	(53,681)	2,191,269	9,365,241	+40.03%	6,688,133
Ending Carryover	7,118,454	106,454	0	0	746	110	1,987,825	9,213,589	+37.11%	6,719,882
17 - Human Resources Total	0	28,819	434,633	10,199	0	189,957	(0)	663,608	+12.01%	592,457

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# CORONER

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### Statement of Purpose

The Coroner Office is dedicated to providing professional, accurate, and efficient medico legal death investigation to the residents of Wood County. The Coroner’s Office will investigate deaths, issue cremation authorizations and issue disinterment permits as prescribed by Wisconsin State Statutes. The Coroner 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 Wood 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 Coroner 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 Coroner’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 Coroner.



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Total	0.66	0.66	0.66	0.50	0.69	0.66	0.66	0.63	0.53	0.53



## Department Operating Budget Summary

<u>Department: 36 - Coroner</u>	2021 Budget Summary			
	3601 - Coroner	2021 Total	Change %	2020 Budget
Expense / Expenditure				
100 - Personnel Services	115,016	<b>115,016</b>	-1.47%	116,734
200 - Contractual Services	31,110	<b>31,110</b>	+0.32%	31,010
300 - Supplies and Expense	11,260	<b>11,260</b>	+1.35%	11,110
500 - Fixed Charges	1,410	<b>1,410</b>	+4.14%	1,354
Expense / Expenditure Total	158,796	<b>158,796</b>	-0.88%	160,208
Revenue / Funding Source				
46 - Public Charges for Services	(75,000)	<b>(75,000)</b>	0.00%	(75,000)
Revenue / Funding Source Total	(75,000)	<b>(75,000)</b>	0.00%	(75,000)
<b>Beginning Carryover</b>	0	<b>0</b>	N/A	0
<b>Ending Carryover</b>	0	<b>0</b>	N/A	0
<b>36 - Coroner Total</b>	83,796	<b>83,796</b>	-1.66%	85,208

# MAINTENANCE

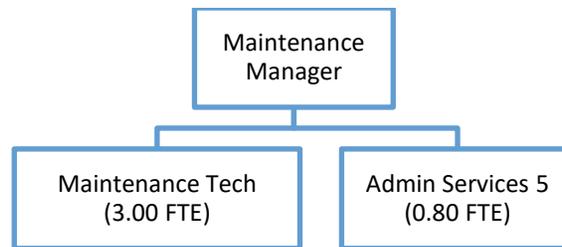
## Statement of Purpose

In the area of Maintenance the department coordinates the upkeep, repairs and technical support for expansion and enhancements of all county buildings and grounds, excluding Parks and Highway. In addition to these responsibilities the Maintenance Coordinator also provides direction and support to the Maintenance Departments of Norwood Health Center and Edgewater Haven Nursing Home. The Maintenance Department strives to create a safe, clean, and pleasant environment for the public and employees of Wood County in a cost-effective manner. In the area of Purchasing the department's primary purpose is to centralize purchasing for all county departments. The aim is to provide the best quality and service at the best pricing possible; thereby saving the county money, while still maintaining the quality of services to the individual departments.

## PROGRAMS/SERVICES

The Maintenance/Purchasing Department directly manages the buildings and grounds of the Courthouse and Jail, Riverblock, Courthouse Annex, Storage Annex, Sheriff's Lockup, Unified Services, Joint Use and Airport Avenue CBRF. In addition, the department provides centralized purchasing for all county departments. The responsibilities include:

- Maintenance and repair of external structures such as roofs, windows, and parking lots.
- Maintenance and repair of internal systems such as heating, cooling, electrical, plumbing, and security.
- Provide for general upkeep such as janitorial services, snow removal, waste removal, painting, and grounds care.
- Payment of utilities.
- Evaluate the changing needs of departments and provide for remodeling.
- Prepare for future needs by overseeing building of new facilities.
- Coordinate quotes for a number of items (ex. special printing needs, etc.) as requested by individual departments.
- Administer on-line ordering system for office supplies.
- Maintain general copier room (supplies, repairs, etc.) for all individual departments to utilize.
- Administer ordering of paper and bathroom supplies.
- Undertake all vouchers and billing for various items purchased (office supplies, paper supplies, bathroom supplies, printing orders, etc.)



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Total</b>	4.80	5.00	5.53	5.53	4.30	4.31	4.31	4.31	4.30	4.30



## Department Operating Budget Summary

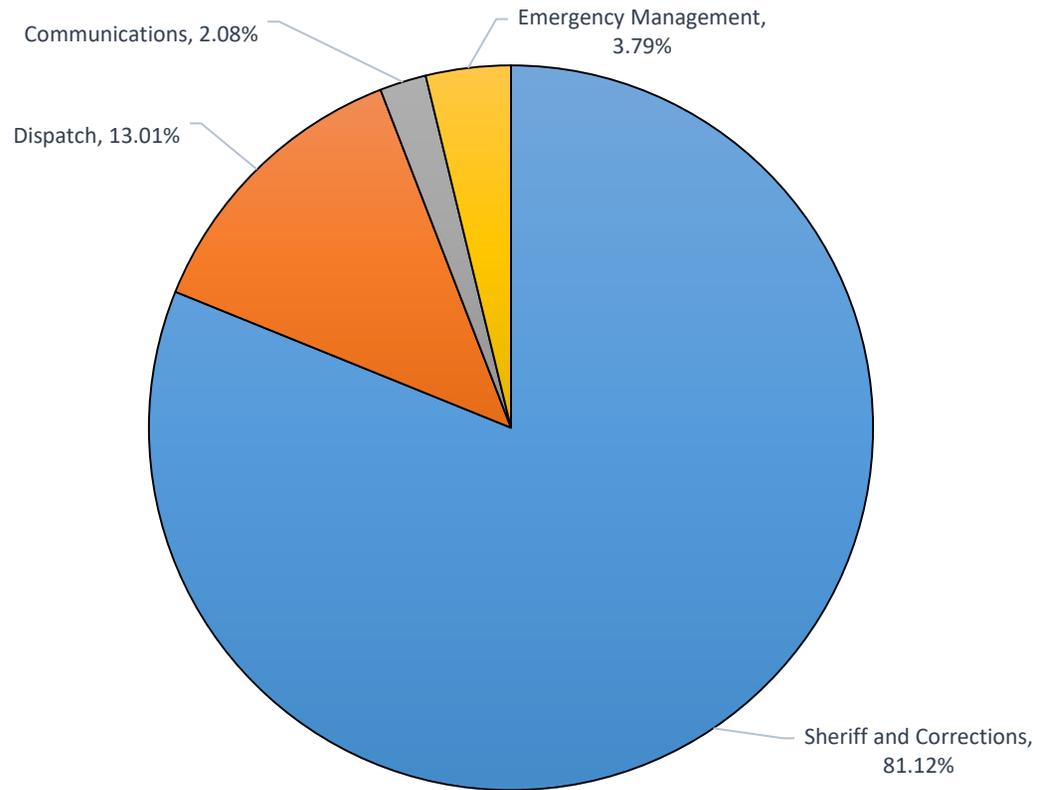
Department: 19 - Maintenance	2021 Budget Summary							2021 Total	Change %	2020 Budget
	1901 - Maintenance-Courthouse & Jail	1903 - Maintenance- Unified Building	1904 - Maintenance - Joint Use Building	1905 - Maintenance- Sheriff Lockup	1906 - Maintenance- CBRFs	1908 - Maintenance - River Block				
Expense / Expenditure										
100 - Personnel Services	254,430					128,386	382,817	-7.08%	411,987	
200 - Contractual Services	406,495	10,500	11,200	7,300	0	229,400	664,895	-0.57%	668,695	
300 - Supplies and Expense	76,080		200	150	0	32,000	108,430	-1.88%	110,505	
500 - Fixed Charges	33,576	1,198	1,198	1,198	0	8,234	45,404	+4.57%	43,419	
600 - Debt Service	240						240	0.00%	240	
Total Operating Expenditures	770,821	11,698	12,598	8,648	0	398,020	1,201,786	-2.68%	1,234,846	
800 - Capital Outlay	210,000					50,000	260,000	-26.76%	355,000	
900 - Other Financing Uses	(79,634)	(11,698)	(4,598)	7,352	0	151,891	63,313	0.00%	0	
Expense / Expenditure Total	901,187	0	8,000	16,000	0	599,911	1,525,099	-4.07%	1,589,846	
Revenue / Funding Source										
47 - Intergovernmental Charges for Services	(908,643)	0	(8,000)	(16,000)		(600,708)	(1,533,351)	0.00%	(1,533,351)	
48 - Miscellaneous Revenues	(750)					0	(750)	0.00%	(750)	
Revenue / Funding Source Total	(909,393)	0	(8,000)	(16,000)	0	(600,708)	(1,534,101)	0.00%	(1,534,101)	
Beginning Carryover	268,883	(9,569)	(10,636)	11,951	4,271	495,479	760,379	+4.04%	730,827	
Ending Carryover	277,089	(9,569)	(10,636)	11,951	4,271	496,276	769,382	+13.11%	680,227	
<b>19 - Maintenance Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>+99.90%</b>	<b>5,145</b>	

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## **PUBLIC SAFETY**

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## 2021 Adpoted Budget Expenditures Public Safety

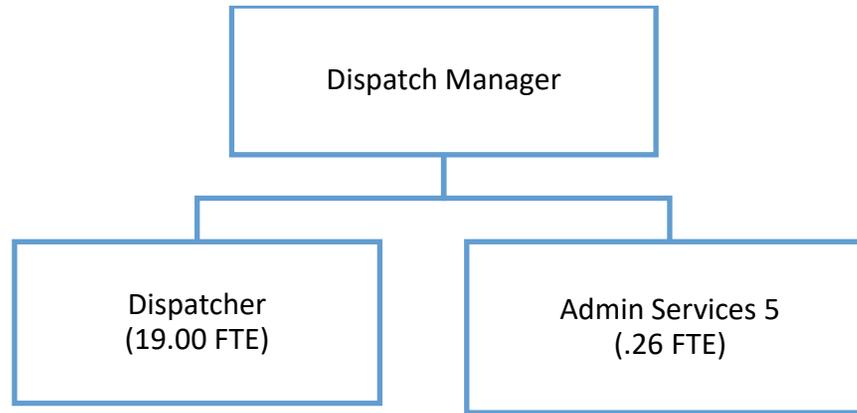


***Public Safety*** Percentage of total 2021 Adopted Budget Expenditures by Function  
**12.02%**

# Dispatch

## Statement of Purpose

The Wood County Dispatch Center is responsible for providing the means by which the general public may report the existence of an incident requiring fire, police, or ambulance response; and to provide the means by which the incoming reports and requests are received, managed, and disseminated in a timely manner to the proper personnel and agencies.



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Total</b>	20.26	21.26	21.14	21.16	21.26	21.26	21.26	21.26	21.26	21.26



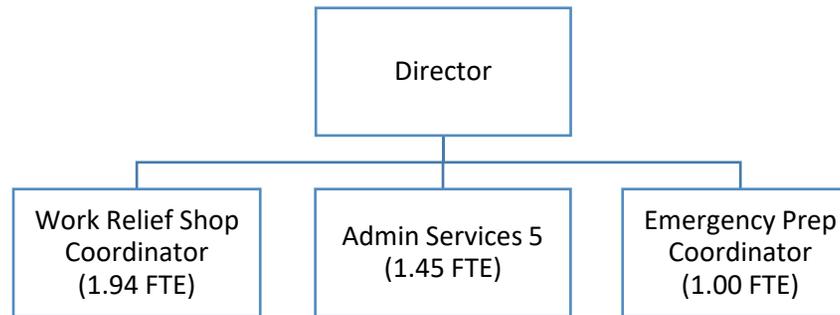
## Department Operating Budget Summary

<b>Department: 08 - Dispatch</b>	2021 Budget Summary			
	0809 - Disptach	2021 Total	Change %	2020 Budget
Expense / Expenditure				
100 - Personnel Services	1,621,638	<b>1,621,638</b>	-5.11%	1,708,974
200 - Contractual Services	46,700	<b>46,700</b>	-4.25%	48,775
300 - Supplies and Expense	22,250	<b>22,250</b>	0.00%	22,250
500 - Fixed Charges	39,623	<b>39,623</b>	+1.76%	38,936
Expense / Expenditure Total	1,730,211	<b>1,730,211</b>	-4.88%	1,818,935
Revenue / Funding Source				
47 - Intergovernmental Charges for Services	(2,500)	<b>(2,500)</b>	0.00%	(2,500)
Revenue / Funding Source Total	(2,500)	<b>(2,500)</b>	0.00%	(2,500)
<b>Beginning Carryover</b>	0	<b>0</b>	N/A	0
<b>Ending Carryover</b>	0	<b>0</b>	N/A	0
<b>08 - Dispatch Total</b>	<b>1,727,711</b>	<b>1,727,711</b>	-4.88%	<b>1,816,435</b>

## Emergency Management

### Statement of Purpose

The Wood County Emergency Management Office assists local government in the protection of lives, property and the environment in the event of major emergencies or disaster of any nature; allows for the assessment of hazards, mitigation opportunities, response capabilities, resources and needs; identifies and deploys resources effectively and allocates emergency responsibilities and authority among local government agencies; coordinates activities among agencies and all levels of government; records information, decisions and procedures developed during the planning process and during actual emergency situations; and provides a basis for training and exercising personnel to operate in coordination.



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Total</b>	5.39	4.39	5.61	6.61	6.61	6.61	6.61	6.61	6.61	6.61



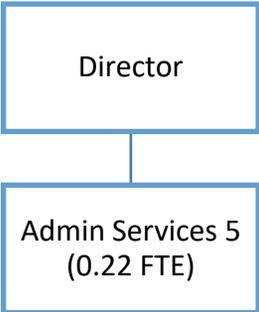
## Department Operating Budget Summary

<u>Department: 13 - Emergency Management</u>	2021 Budget Summary						
	1301 - Emergency Management-Sara Title III	1302 - Emergency Management-Administration	1303 - Emergency Management-Building Numbering	1304 - Emergency Management-Work Relief	2021 Total	Change %	2020 Budget
Expense / Expenditure							
100 - Personnel Services	36,879	224,623		161,197	422,699	-2.86%	435,123
200 - Contractual Services	5,100	7,290		350	12,740	-11.53%	14,400
300 - Supplies and Expense	10,730	4,000	3,000	6,200	23,930	-12.12%	27,230
500 - Fixed Charges		32,505		8,000	40,505	+0.26%	40,401
Total Operating Expenditures	52,709	268,418	3,000	175,747	499,874	-3.34%	517,154
800 - Capital Outlay		3,800	0		3,800	+280.00%	1,000
Expense / Expenditure Total	52,709	272,218	3,000	175,747	503,674	-2.79%	518,154
Revenue / Funding Source							
43 - Intergovernmental Revenues	(33,250)	(60,000)			(93,250)	0.00%	(93,250)
46 - Public Charges for Services		(50)			(50)	-50.00%	(100)
47 - Intergovernmental Charges for		(6,000)	(3,350)	(5,500)	(14,850)	-24.81%	(19,750)
48 - Miscellaneous Revenues		(500)		(2,000)	(2,500)	0.00%	(2,500)
Revenue / Funding Source Total	(33,250)	(66,550)	(3,350)	(7,500)	(110,650)	-4.28%	(115,600)
Beginning Carryover	0	0	6,790	0	6,790	-19.62%	8,447
Ending Carryover	0	0	7,140	0	7,140	-18.81%	8,794
<b>13 - Emergency Management Total</b>	19,459	205,668	0	168,247	393,374	-2.36%	402,901

# Communications

**Statement of Purpose**

The Wood County Communications Office keeps the communications going between all emergency offices in Wood County. Maintains the communications equipment including the radios and towers.



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Total</b>	1.22	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



## Department Operating Budget Summary

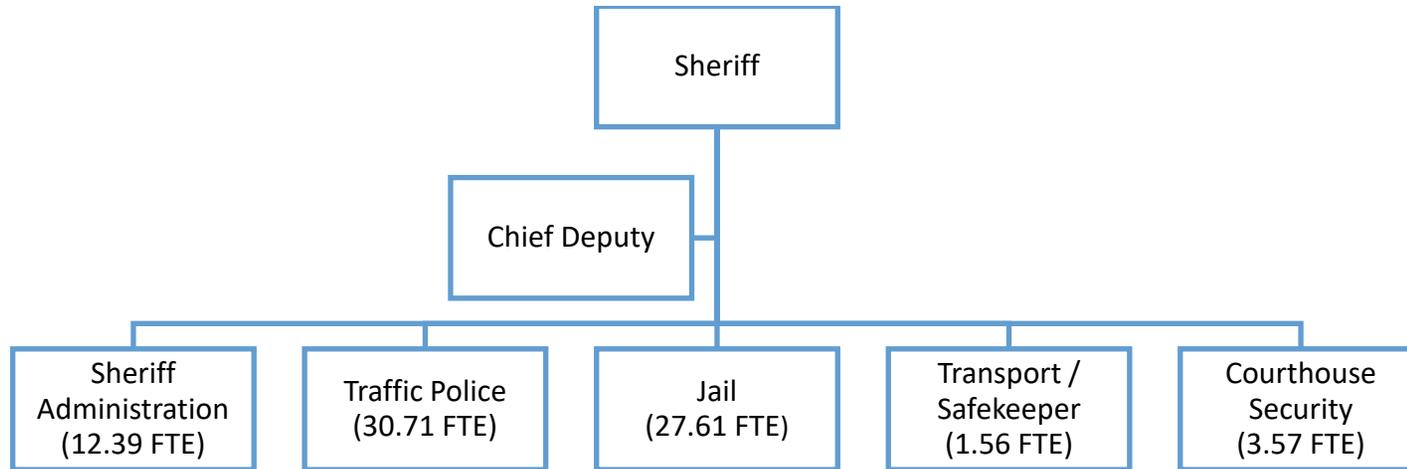
<b>Department: 10 - Communications Department</b>	2021 Budget Summary			
	1001 - Communications Department	2021 Total	Change %	2020 Budget
Expense / Expenditure				
100 - Personnel Services	129,728	<b>129,728</b>	-2.05%	132,450
200 - Contractual Services	97,378	<b>97,378</b>	-1.19%	98,550
300 - Supplies and Expense	1,940	<b>1,940</b>	-2.51%	1,990
500 - Fixed Charges	15,284	<b>15,284</b>	+17.99%	12,954
Total Operating Expenditures	244,330	<b>244,330</b>	-0.66%	245,944
800 - Capital Outlay	32,000	<b>32,000</b>	0.00%	0
Expense / Expenditure Total	276,330	<b>276,330</b>	+12.36%	245,944
Revenue / Funding Source				
47 - Intergovernmental Charges for	0	<b>0</b>	0.00%	0
48 - Miscellaneous Revenues	(79,000)	<b>(79,000)</b>	+1.28%	(78,000)
Revenue / Funding Source Total	(79,000)	<b>(79,000)</b>	+1.28%	(78,000)
<b>Beginning Carryover</b>	64,196	<b>64,196</b>	+491.50%	10,853
<b>Ending Carryover</b>	48,994	<b>48,994</b>	+351.43%	10,853
<b>10 - Communications Department Total</b>	182,128	<b>182,128</b>	+8.45%	167,944

# Sheriff

## Statement of Purpose

The Wood County Sheriff's Department will be a public service example by providing the full range of law enforcement services needed by Wood County citizens in the 21st Century. The Department will enforce laws to protect life and property, properly maintain and administer a cutting edge jail facility including implementation of innovative means of incarceration and assist in the lawful function of the Circuit Court. Additionally the Department will be committed to specialized and support services to provide "cutting edge" investigations and necessary responses and outcomes to our citizens.

We will accomplish these objectives by employing highly skilled, highly trained personnel held to exceptional personal and ethical standards with responsibility to respond to our organizational and community needs.



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Total</b>	77.84	77.05	72.71	75.61	75.61	75.70	75.70	75.35	74.13	75.16



## Department Operating Budget Summary

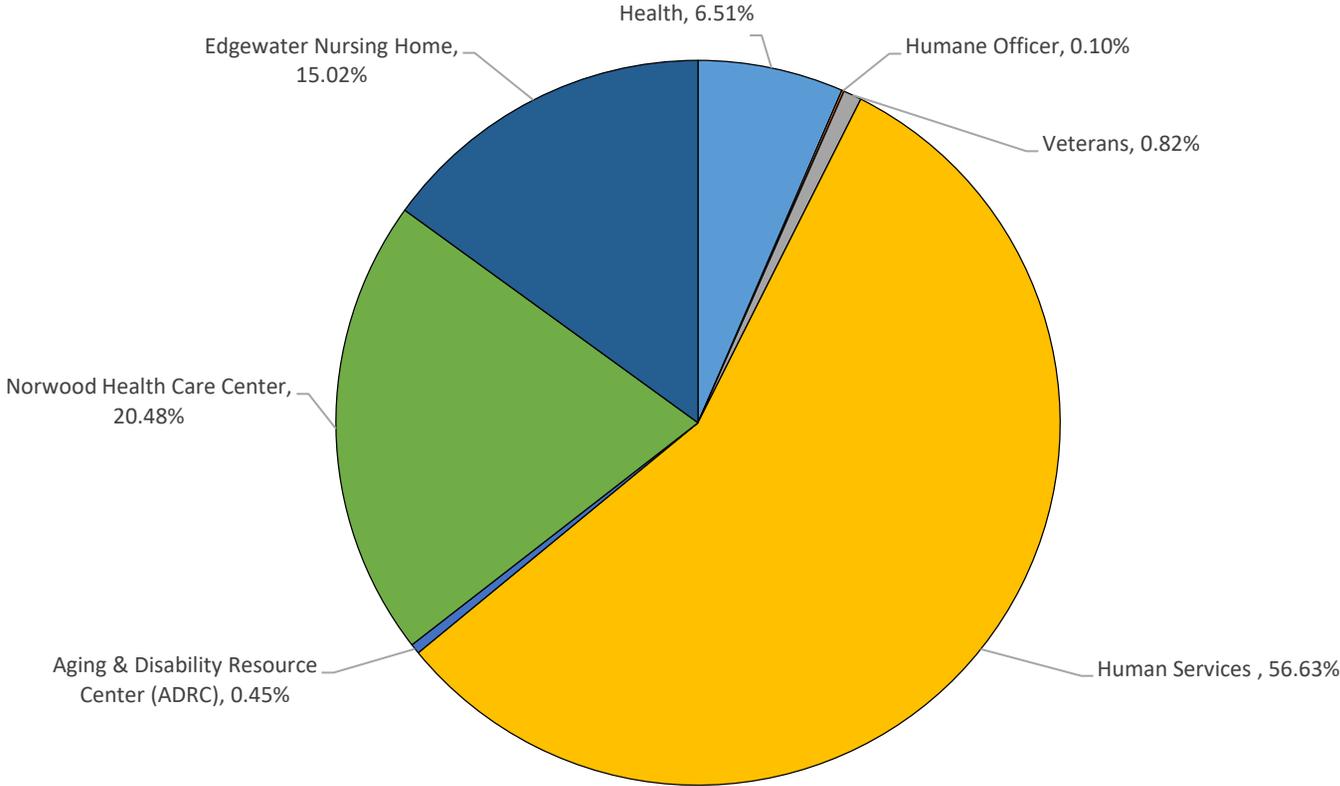
Department: 25 - Sheriff	2021 Budget Summary										2021 Total	Change %	2020 Budget	
	2501 - Sheriff Administration	2503 - Sheriff Indian Law Enforcement	2504 - Sheriff Traffic Police	2505 - Sheriff Civil Service	2506 - Sheriff Jail	2507 - Sheriff Transport	2508 - Sheriff Electronic Monitoring	2510 - Sheriff Jail Surcharge	2511 - Sheriff Courthouse Security					
Expense / Expenditure														
100 - Personnel Services	1,568,446	34,730	3,217,408		2,078,835	54,096			347,152		7,300,667	-2.39%	7,479,211	
200 - Contractual Services	366,410			1,000	608,510	1,213,625	221,737		911		2,512,193	-3.93%	2,615,073	
300 - Supplies and Expense	95,000	1,000	24,200	0	112,900	1,000			2,000		246,100	-15.98%	292,900	
500 - Fixed Charges	497,128								1,620		498,748	-0.98%	503,684	
700 - Grants and Contributions	1,500										1,500	0.00%	1,500	
Total Operating Expenditures	2,528,484	35,730	3,241,608	1,000	2,800,245	1,268,721	221,737	110,000	351,683		10,559,208	-3.06%	10,892,368	
800 - Capital Outlay	227,729										227,729	-8.07%	247,729	
900 - Other Financing Uses									373,443		373,443	+9.51%	341,000	
Expense / Expenditure Total	2,756,213	35,730	3,241,608	1,000	2,800,245	1,268,721	595,180	110,000	351,683		11,160,380	-2.79%	11,481,097	
Revenue / Funding Source														
43 - Intergovernmental Revenues	(101,970)	(17,000)	(10,000)		(140,000)						(268,970)	+48.45%	(181,191)	
46 - Public Charges for Services	(132,700)		(31,000)		(82,000)		(327,678)	(27,000)			(600,378)	-3.62%	(622,953)	
47 - Intergovernmental Charges for Services	(40,000)		(10,000)								(50,000)	+2.04%	(49,000)	
48 - Miscellaneous Revenues	(10,000)										(10,000)	0.00%	(10,000)	
49 - Other Financing Sources					(373,443)						(373,443)	+9.51%	(341,000)	
Revenue / Funding Source Total	(284,670)	(17,000)	(51,000)		(595,443)		(327,678)	(27,000)			(1,302,791)	+8.19%	(1,204,144)	
Beginning Carryover	0	36,687	0	0	0	0	445,451	119,772	0		601,910	+14.48%	525,757	
Ending Carryover	0	17,957	0	0	0	0	551,392	36,772	0		606,121	+196.12%	204,690	
25 - Sheriff Total	2,471,543	0	3,190,608	1,000	2,204,802	1,268,721	373,443	0	351,683		9,861,800	-0.95%	9,955,886	

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## **HEALTH AND HUMAN SERVICES**

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# 2021 Adopted Budget Expenditures Health & Human Services

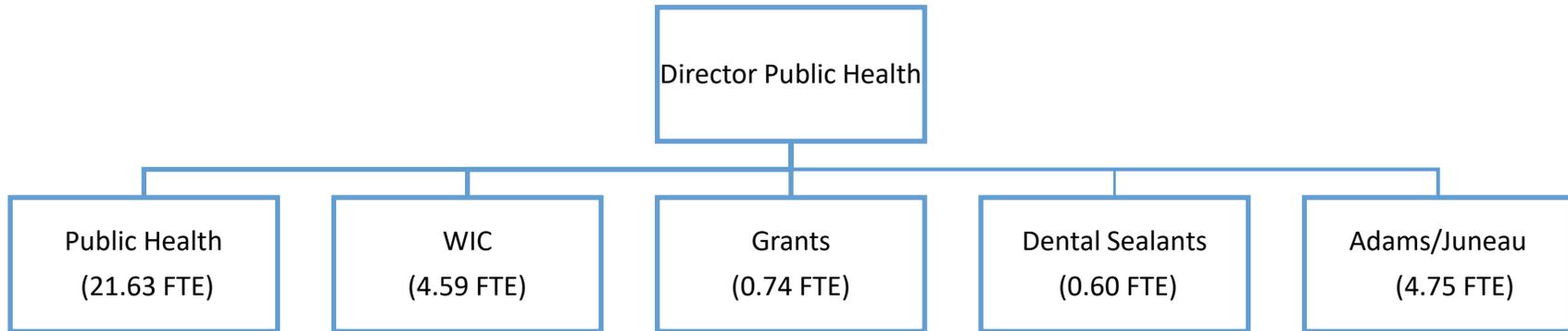


**Health & Human Services** Percentage of total 2021 Adopted Budget Expenditures by Function  
**40.07%**

# Health

## Statement of Purpose

Public Health for Wood County is the agency responsible for promotion of wellness, prevention of disease and provision of a healthful environment. The Department serves as an initiator, advocate and provider of preventive services to identify and minimize health risk. The Department collaborates with other professionals and consumers in the development of a systematic, community-wide network of services.



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Total</b>	33.31	28.19	27.48	28.48	27.96	24.80	24.94	25.30	25.30	25.30



## Department Operating Budget Summary

2021 Budget Summary								
<b>Department: 15 - Health</b>	1501 - Health Public Health	1502 - Health WIC	1503 - Health Consolidated Grants	1504 - Health Dental Sealants	1506 - Health Sanitation Adams/Juneau	<b>2021 Total</b>	Change %	2020 Budget
<b>Expense / Expenditure</b>								
100 - Personnel Services	1,654,610	324,836	55,666	33,890	364,746	<b>2,433,748</b>	+5.49%	2,307,174
200 - Contractual Services	27,645	16,715	0	31,682	2,665	<b>78,707</b>	+10.54%	71,204
300 - Supplies and Expense	137,215	30,020	14,388	9,032	37,925	<b>228,580</b>	+4.45%	218,851
500 - Fixed Charges	91,802	31,716	226	4,626	6,128	<b>134,498</b>	+1.06%	133,087
<b>Expense / Expenditure Total</b>	<b>1,911,272</b>	<b>403,287</b>	<b>70,280</b>	<b>79,230</b>	<b>411,464</b>	<b>2,875,533</b>	<b>+5.32%</b>	<b>2,730,316</b>
<b>Revenue / Funding Source</b>								
43 - Intergovernmental Revenues	(204,415)	(407,086)	(70,945)		(10,000)	<b>(692,446)</b>	+26.07%	(549,262)
44 - Licenses and Permits	(179,219)				(221,136)	<b>(400,355)</b>	-0.78%	(403,486)
46 - Public Charges for Services	(13,000)			(60,000)		<b>(73,000)</b>	0.00%	(73,000)
47 - Intergovernmental Charges for Services	(27,200)				(101,800)	<b>(129,000)</b>	+3.86%	(124,200)
48 - Miscellaneous Revenues	(21,500)			(35,000)		<b>(56,500)</b>	0.00%	(56,500)
<b>Revenue / Funding Source Total</b>	<b>(445,334)</b>	<b>(407,086)</b>	<b>(70,945)</b>	<b>(95,000)</b>	<b>(332,936)</b>	<b>(1,351,301)</b>	<b>+12.01%</b>	<b>(1,206,448)</b>
<b>Beginning Carryover</b>	0	4,221	8,934	9,384	155,673	<b>178,212</b>	-16.76%	214,099
<b>Ending Carryover</b>	0	8,020	9,599	25,154	77,145	<b>119,919</b>	-32.64%	178,031
<b>15 - Health Total</b>	<b>1,465,938</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,465,939</b>	<b>-1.47%</b>	<b>1,487,801</b>

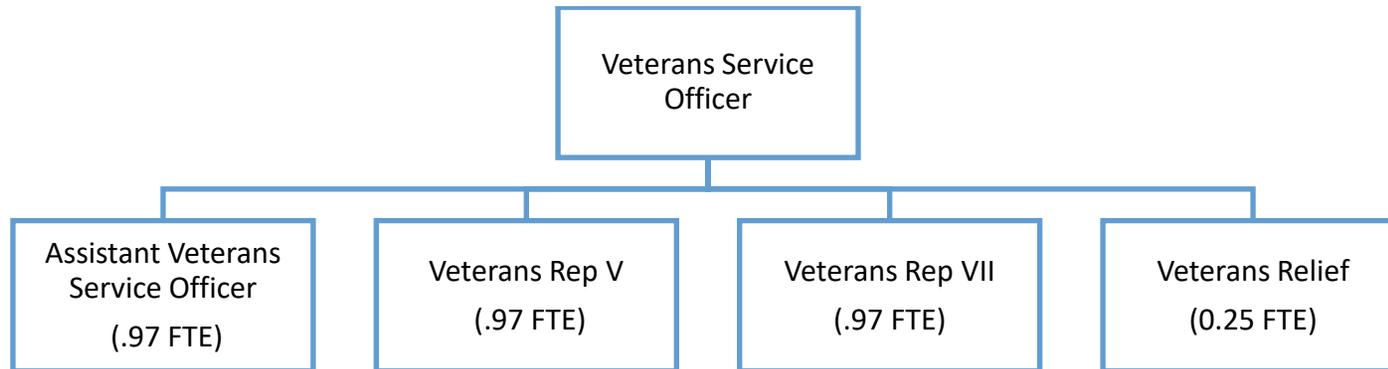
## Veterans Services

### Statement of Purpose

The County Veterans Service Office shall advise persons living in the service officer's county who served in the U.S. armed forces regarding any benefits to which they may be entitled or any complaint or problem arising out of such service and render to them and their dependents all possible assistance, make reports to the county board as required, cooperate with state and federal agencies which serve or grant aids or benefits to former military personnel, furnish information about veterans burial places to the Wisconsin Department of Veterans Affairs, separately and distinctly from any other county department.

In order to accomplish this mission the Wood County Veterans Service Office shall advise clients of their rights and responsibilities under applicable state and federal laws. Professional claims representation and advocacy services will be provided to ensure proper adjudication of claims by state and federal veteran's agencies. Claims processing assistance will be provided to ensure efficient and effective claims processing for state and federal benefits and programs.

Counseling and referral services will be provided as necessary to meet client needs. Outreach services will be provided to extend service to those clients with special needs. Public information activities will be utilized to raise the visibility of the office within the county's veteran's community, and to maintain general public support for the offices programs and services.



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Total</b>	4.16	4.16	3.91	3.91	3.91	3.91	3.91	3.91	3.91	3.91



## Department Operating Budget Summary

<b>Department: 31 - Veterans</b>	2021 Budget Summary							
	3101 - Veterans Relief	3102 - Veterans Services	3103 - Veterans Donation	3104 - Veterans Care of Veterans	3105 - Veterans WDVA Grants to Counties	2021 Total	Change %	2020 Budget
Expense / Expenditure								
100 - Personnel Services	1,700	318,991			2,000	<b>322,691</b>	-2.30%	330,302
200 - Contractual Services		1,440			3,700	<b>5,140</b>	+1.18%	5,080
300 - Supplies and Expense	80	2,235	800	2,865	7,300	<b>13,280</b>	+16.80%	11,370
500 - Fixed Charges		14,813				<b>14,813</b>	+1.47%	14,599
700 - Grants and Contributions	6,000					<b>6,000</b>	0.00%	6,000
Expense / Expenditure Total	7,780	337,479	800	2,865	13,000	<b>361,924</b>	-1.48%	367,351
Revenue / Funding Source								
43 - Intergovernmental Revenues					(13,000)	<b>(13,000)</b>	0.00%	(13,000)
48 - Miscellaneous Revenues	0		0			<b>0</b>	0.00%	0
Revenue / Funding Source Total	0	0	0	0	(13,000)	<b>(13,000)</b>	0.00%	(13,000)
<b>Beginning Carryover</b>	2,580	0	2,848	0	0	<b>5,428</b>	+0.33%	5,410
<b>Ending Carryover</b>	2,582	0	2,048	0	0	<b>4,630</b>	-9.39%	5,110
<b>31 - Veterans Total</b>	7,782	337,479	0	2,865	0	<b>348,126</b>	-1.67%	354,051

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## Humane Officer

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### Statement of Purpose

Provide education, advice and enforcement on animal neglect/welfare issues and follow up on animal bite reports with appropriate animal quarantines and rabies investigations.



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Total	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23



## Department Operating Budget Summary

<b>Department: 39 - Humane Officer</b>	<b>2021 Budget Summary</b>			
	<b>3901 - Humane Officer</b>	<b>2021 Total</b>	<b>Change %</b>	<b>2020 Budget</b>
<b>Expense / Expenditure</b>				
100 - Personnel Services	34,713	<b>34,713</b>	+24.02%	27,990
200 - Contractual Services	1,050	<b>1,050</b>	+31.25%	800
300 - Supplies and Expense	9,150	<b>9,150</b>	+12.27%	8,150
500 - Fixed Charges	123	<b>123</b>	+16.04%	106
<b>Expense / Expenditure Total</b>	<b>45,036</b>	<b>45,036</b>	<b>+21.57%</b>	<b>37,046</b>
<b>Revenue / Funding Source</b>				
44 - Licenses and Permits	(10,000)	<b>(10,000)</b>	0.00%	(10,000)
<b>Revenue / Funding Source Total</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>0.00%</b>	<b>(10,000)</b>
<b>Beginning Carryover</b>	<b>0</b>	<b>0</b>	N/A	<b>0</b>
<b>Ending Carryover</b>	<b>0</b>	<b>0</b>	N/A	<b>0</b>
<b>39 - Humane Officer Tax Levy</b>	<b>35,036</b>	<b>35,036</b>	<b>+29.54%</b>	<b>27,046</b>

# Human Service

## Statement of Purpose

The mission of the Wood County Human Services Department, in partnership with the community, is to provide quality, cost effective and accessible human services that maximize the potential of individuals and families.

Working with people to enhance their quality of life.

## Our Values

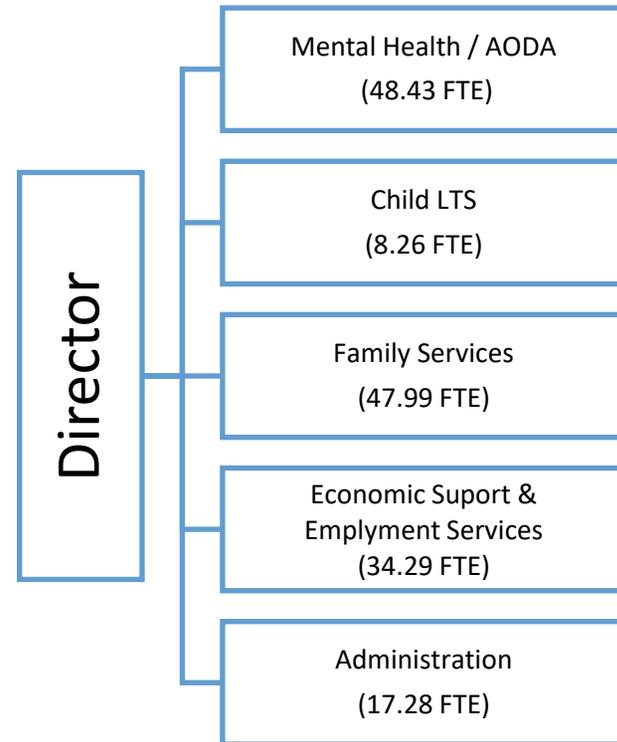
- Teamwork
- Confidentiality
- Self-determination
- Professional integrity
- Non-judgmental respect
- Good physical and emotional health
- Empowerment through education and awareness
- Shared responsibility between agency, clients, and community
- Self-sufficiency

## Our Strategy

- Protect and empower the vulnerable
- Promote positive lifestyles
- Prevent unhealthy behaviors
- Provide access to economic, medical, & social assistance

## Our Methods

- Connect people with community resources
- Cooperate with clients to promote positive change
- Coordinate delivery of services with our clients
- Collaborate with clients and other agencies and professionals



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Total</b>	157.25	161.49	153.44	146.63	143.50	145.87	141.98	138.91	138.07	139.90

## Mental Health / AODA

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### Statement of Purpose

The vision of the Behavioral Health Services Division is to provide a seamless and integrated continuum of care and services which is person-centered, recovery focused, and encourages achievement of personal life goals.

Within the Behavioral Health Services Division, there is a continuum of care and services for mental health and Alcohol & Other Drug Abuse (AODA) clientele. This continuum includes:

- Outpatient clinic therapists and counselors providing individual and group counseling to mental health and AODA clientele
- Day Treatment and CBRF for AODA clients
- Community Support Programs, Comprehensive Community Services and targeted case management for adults with mental health and substance abuse issues who require more than outpatient clinic services
- Legal services for following commitments and settlement agreements, conducting APS investigations, and processing guardianships.
- 24-7 crisis line

## Children Long-Term Care

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### Statement of Purpose

The mission of Wood County Human Services Children's Unit is to identify and respond to the unique needs of qualifying children and their families who have concerns and needs from birth to 18. We work with you to enhance a child's development and quality of life while supporting the families, knowledge, skills and abilities.

### Program Eligibility and Goals

To provide fair and adequate services to eligible children\*.

- Developmental Disability (DD) Served by Human Services
- Family Support (FSP) Served by Human Services
- Children Long Term Support Waiver (DD) Served by Human Services
- Physical Disability (PD) Served by Department of Human Services (DSS)
- Severe Emotional Disorder (SED) Served by DSS
- Children Long Term Support Waiver (PD, SED) Served by DSS
- Children Mental Health Support Services Served by DSS
- Community Options Program (COP) Served by DSS

## **Birth to Three Program**

Developmental screenings and evaluations for the Birth to Three program are provided at no cost to the family. A Birth to Three Service Coordinator will be assigned to work with you and your child. The Service Coordinator will assist the family in explaining the evaluation process, the development of the Individualized Family Service Plan (IFSP) and the procedural safeguards.

Guiding Birth to Three Principles:

- Children's optimal development depends on their being viewed first as children and second as children with a problem or disability.
- Children's greatest resource is their family. Children are best served within the context of family.
- Parents are partners in any activity that serves their children.
- Just as children are best supported within the context of family, the family is best supported within the context of the community.
- Professionals are most effective when they can work as a team member with parents and others.
- Collaboration is the best way to provide comprehensive services.
- Early intervention enhances the development of children.

Support Services Available (based on family needs)

- Service Coordination (managing services)
- Family Education and Counseling
- Special Instruction/Early Intervention
- Communication Services
- Nursing Services
- Occupational Therapy
- Speech and Language Therapy
- Physical Therapy
- Transition Services

## **Family Support Program**

The Family Support Program (FSP) is a state funded, county operated program created to assist families in meeting the needs of their children with significant impairments living at home. In order to be eligible, there must be a significant impairment that is physical, mental or emotional disability and that seriously limits the child's ability to carry three basic daily living activities such as self-care, learning, communication, mobility, self-direction, and capacity for independent living.

FSP helps families obtain the kind of services and supports necessary to reduce the risk of an out-of-home placement, address health and safety concerns, and maintain a quality family life. The Family Support Coordinator and parents work together to develop an Individualized Service Plan (ISP) for each family. Home modifications, transportation, specialized equipment, in home care, nursing care, and respite are examples of items and services the Family Support Program can help the family to purchase.

Funds are not intended to be used for everyday living expenses, but rather for the identified needs that are specifically related to the child's disability. The amount a family is assigned VARIES from year to year according to their identified needs. The family's income affects the amount the child is eligible for, and budget is determined annually on the assessed need of the family and available resources.

Support and Available Services:

- Support and service coordination.
- Utilizing the informal supports of the family.
- Link to community supports.
- Link to support services, counseling, daily living skills, respite, communication aides, home modifications, adaptive equipment, medical supplies and others.

### **Children's Long Term Support Waivers for Developmental Disabilities**

The Children's Long Term Support Waivers for Developmental Disabilities provide supports to children with a serious to severe developmental disability. The federal government's Centers for Medicare and Medicaid Services (CMS), allows states the flexibility to use Medicaid funds to develop and implement creative alternatives to placing individuals in hospitals or nursing homes.

Wisconsin offers several Medicaid waivers. Among them are the three Children's Long-Term Supports (CLTS) Waivers for: Developmental Disabilities (DD), Mental Health (MH), and Physical Disabilities (PD). To qualify for a CLTS waiver, a child must show proof of citizenship, their identity, and be eligible for Medicaid. They also need a level of care determination that is provided when the Children's Long-Term Functional Screen is conducted. In WOOD County, children granted CLTS waiver slots may receive funding until they turn 18 years of age or until they no longer meet eligibility.

Support and Services available (based on child's needs)

- Support and Service Coordination.
- Utilizing informal supports of the family.
- Link to community supports.
- Link to support services, counseling, daily living skills, respite, communication aids, home modifications and others.
- Crisis Support Services.

## Family Services

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### Statement of Purpose

Family Services provides direct assistance to families experiencing problems with either child abuse or child neglect issues, or juvenile justice concerns. Referrals are made through the Wood County Department of Social Services Juvenile Justice and Child Abuse and Neglect access workers.

After completion of the access assessment of the services needed by the family, the case is assigned to Family Services. Assistance with coordinating community resources is offered to the families. Community sources such as schools, law enforcement, medical professionals, and general citizenry can make referrals through the agency access worker.

Intensive services are offered to specific families who may require more contact with the agency or social worker. Some families are court ordered to be involved with Social Services and other families receive services voluntarily.

## Economic Support and Training

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### Statement of Purpose

The purpose of the Economic Support and Wisconsin Works Unit is to provide a network of effective, efficient and equitable programs which provide opportunities for economic self-sufficiency and strengthen the bond between families and the Community.

- Wisconsin works (W-2) Employment Assistance
- Food Share – Food and Nutrition Assistance
- ForwardHealth / BadgerCare+ / Medicaid – Health Care Assistance
- Wisconsin Shares – Child Care Assistance
- Wisconsin Home Energy Assistance Program (WHEAP)

## Administration

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### Statement of Purpose

Administration provides leadership, promotes a vision and directs activities within the department. Removes barriers to work and supports an environment that assists staff in meeting the needs of individuals and their families. The current and ongoing goal of the department is to maximize state and federal funding in a fiscally responsible manner to benefit the citizens of Wood County.



## Department Operating Budget Summary

Department: 40 - Human Services	2021 Budget Summary										
	4001 - Human Services-Child Welfare	4005 - Human Services-Youth Aids	4010 - Human Services-Child Care	4013 - Human Services-Transportation	4020 - Human Services-ESS	4025 - Human Services-FSET	4035 - Human Services-LIEAP	4040 - Human Services-Birth to Three	4045 - Human Services-Family Support	4050 - Human Services-Child Waivers	4055 - Human Services-CSP/CTT
Expense / Expenditure											
100 - Personnel Services	2,374,769	1,586,776	157,389	255,891	1,580,564	859,530	74,070	299,000	19,411	409,106	563,579
200 - Contractual Services	1,448,753	1,580,000	500	36,800	10,428	1,859,776	34,260	220,620	52,500	12,900	2,922
300 - Supplies and Expense	139,900	43,575	2,800	60,700	10,650	47,802	3,200	11,900	550	6,800	9,620
500 - Fixed Charges				15,018		3,432					1,245
700 - Grants and Contributions	293,000					796,000		54,166			
Total Operating Expenditures	4,256,422	3,210,351	160,689	368,409	1,601,642	3,566,540	111,530	585,686	72,461	428,806	577,366
800 - Capital Outlay				72,000							
900 - Other Financing Uses	17,000	0	20,000	18,994	0	0	0				
Expense / Expenditure Total	4,273,422	3,210,351	180,689	459,403	1,601,642	3,566,540	111,530	585,686	72,461	428,806	577,366
Revenue / Funding Source											
41 - Taxes											
43 - Intergovernmental Revenues	(2,268,520)	(1,318,764)	(174,994)	(232,915)	(1,625,061)	(4,091,174)	(122,652)	(170,339)	(50,000)	(52,200)	(264,420)
46 - Public Charges for Services	(126,000)	(51,925)	(20,300)	(111,385)	0	0		(114,987)	0	(376,072)	(73,609)
47 - Intergovernmental Charges for Services											
48 - Miscellaneous Revenues					(72,155)						
49 - Other Financing Sources				(57,600)							
Revenue / Funding Source Total	(2,394,520)	(1,370,689)	(195,294)	(401,900)	(1,697,216)	(4,091,174)	(122,652)	(285,326)	(50,000)	(428,272)	(338,029)
Beginning Carryover	0	0	0	237,554	0	0	0	0	0	0	0
Ending Carryover	0	0	0	237,555	0	0	0	0	0	0	0
<b>40 - Human Services Total</b>	<b>1,878,902</b>	<b>1,839,662</b>	<b>(14,605)</b>	<b>57,504</b>	<b>(95,574)</b>	<b>(524,634)</b>	<b>(11,122)</b>	<b>300,360</b>	<b>22,461</b>	<b>534</b>	<b>239,337</b>



## Department Operating Budget Summary

Department: 40 - Human Services	2021 Budget Summary								2021 Total	Change %	2020 Budget
	4060 - Human Services-OPC MH	4065 - Human Services-CCS	4070 - Human Services-Crisis Legal Services	4075 - Human Services-MH COP	4080 - Human Services-OPC AODA	4085 - Human Services-OPC Day Treatment	4095 - Human Services-AODA Contract	4099 - Human Services-Administration			
Expense / Expenditure											
100 - Personnel Services	1,300,205	1,346,034	1,097,383		433,563	76,128		1,343,038	<b>13,776,435</b>	-0.40%	13,831,386
200 - Contractual Services	160,000	928,629	350	1,117,677	300		114,100	1,056,870	<b>8,637,385</b>	-4.18%	9,013,712
300 - Supplies and Expense	10,100	25,240	18,500		9,220	1,065		101,250	<b>502,872</b>	-25.07%	671,082
500 - Fixed Charges		1,245						859,645	<b>880,585</b>	-0.98%	889,273
700 - Grants and Contributions			8,000						<b>1,151,166</b>	+11.11%	1,036,092
Total Operating Expenditures	1,470,305	2,301,148	1,124,233	1,117,677	443,083	77,193	114,100	3,360,803	<b>24,948,443</b>	-1.94%	25,441,545
800 - Capital Outlay								0	<b>72,000</b>	-35.71%	112,000
900 - Other Financing Uses			0					0	<b>55,994</b>	+58.91%	35,236
Expense / Expenditure Total	1,470,305	2,301,148	1,124,233	1,117,677	443,083	77,193	114,100	3,360,803	<b>25,076,437</b>	-2.00%	25,588,781
Revenue / Funding Source											
41 - Taxes								0	<b>0</b>	0.00%	0
43 - Intergovernmental Revenues	(476,095)	(647,773)	(475,355)	(699,293)	(139,281)	(20,000)	(110,838)	(1,122,053)	<b>(14,061,727)</b>	+4.25%	(13,488,341)
46 - Public Charges for Services	(301,651)	(2,044,452)	(148,128)	(144,309)	(182,712)	(130,083)		(45,000)	<b>(3,870,613)</b>	-12.37%	(4,417,219)
47 - Intergovernmental Charges for Services							(73,000)		<b>(73,000)</b>	0.00%	(73,000)
48 - Miscellaneous Revenues								(7,000)	<b>(79,155)</b>	+1030.79%	(7,000)
49 - Other Financing Sources									<b>(57,600)</b>	0.00%	(57,600)
Revenue / Funding Source Total	(777,746)	(2,692,225)	(623,483)	(843,602)	(321,993)	(150,083)	(183,838)	(1,174,053)	<b>(18,142,095)</b>	+0.55%	(18,043,160)
Beginning Carryover	0	0	0	0	0	0	0	225,000	<b>462,554</b>	0.00%	462,554
Ending Carryover	0	0	0	0	0	0	0	225,000	<b>462,555</b>	0.00%	462,554
<b>40 - Human Services Total</b>	<b>692,559</b>	<b>(391,077)</b>	<b>500,750</b>	<b>274,075</b>	<b>121,090</b>	<b>(72,890)</b>	<b>(69,738)</b>	<b>2,186,750</b>	<b>6,934,343</b>	<b>-8.10%</b>	<b>7,545,621</b>

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## Aging and Disability Resource Center

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### Statement of Purpose

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

The Aging and Disability Resource Center of Central Wisconsin (ADRC-CW) was formed in 2006 through an intergovernmental agreement between Marathon and Wood Counties. In September, 2009, a new Intergovernmental Agreement was created by and between Marathon, Wood, Langlade, and Lincoln Counties to expand the services of the ADRC-CW from Marathon and Wood Counties to Langlade and Lincoln counties, effective November 1, 2010. The ADRC-CW provides consistent aging and disability resource center and Older Americans Act services throughout its service region.

The ADRC-CW is governed by the ADRC-CW Board, with members composed of two County Board members from each member county and five citizen representatives. We also have an Advisory Committee composed of four residents from each of the four Counties, who provide valuable input to the ADRC-CW Board. Board Meetings are held on a monthly basis, rotated between our three regional offices. You will find ADRC Board Minutes posted on this website.

The ADRC-CW has one Management team that provides administrative oversight for the programs and services throughout the region. An Annual Report is prepared each year and is posted on this website.

The ADRC-CW provides the following core service areas:

### Resource Center Services

Information & Choices  
Elderly & Disabled Benefits

### Learning and Wellness and Caregiver Support

Healthy Living Programs  
Caregiver Support  
Home Safety & Assistance

### Nutrition

Congregate Dining  
Home Delivered Meals



## Department Operating Budget Summary

<u>Department: 01 - Aging &amp; Disability Resource Center</u>	2021 Budget Summary				
	0103 - ADRC	0108 - ADRC- Alzheimers Support Prog	2021 Total	Change %	2020 Budget
Expense / Expenditure					
700 - Grants and Contributions	198,278		<b>198,278</b>	0.00%	198,278
Expense / Expenditure Total	198,278		<b>198,278</b>	0.00%	198,278
Revenue / Funding Source					
41 - Taxes	0	0	<b>0</b>	0.00%	0
48 - Miscellaneous Revenues	0	0	<b>0</b>	0.00%	0
Revenue / Funding Source Total	0	0	<b>0</b>	0.00%	0
<b>Beginning Carryover</b>	55,256	0	<b>55,256</b>	0.00%	55,256
<b>Ending Carryover</b>	55,256	0	<b>55,256</b>	0.00%	55,256
<b>01 - Aging &amp; Disability Resource Center Total</b>	198,278	0	<b>198,278</b>	0.00%	198,278

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# Edgewater Haven Nursing Home

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## Statement of Purpose

Our interdisciplinary team works with each individual, his or her family and physician, to provide an effective plan of care to reach personal goals and highest potentials. We strive to provide for the mind, body, and spirit, while holding in the highest regard the rights and dignity of each individual.

You will find our nursing home to be clean and comfortable. Our long-term caring staff is dedicated to your loved one's outcomes.

## Nursing Care

- 24 Hour Skilled Nursing Care
- Wound care
- IV Therapy
- Tracheotomy care
- Rehabilitation Services (Physical, Occupational, and Speech Therapies)
- Restorative Nursing Programs
- Hospice Services
- Pharmacy Services
- Dental, Vision, Hearing, and Podiatry Services Onsite
- X-rays and Medical Testing Onsite
- TelePsychiatry
- Onsite visits by local physicians
- Wireless internet access throughout the building as well as computer for residents in the Activity room so residents or families can keep current with their emails or can Skype.
- Aviary and Terrarium in main dining room
- On-site massage services
- Relaxing Whirlpool bathtub

## Respite Care

## Skilled Therapy

## Dietary Services

### Salon Services

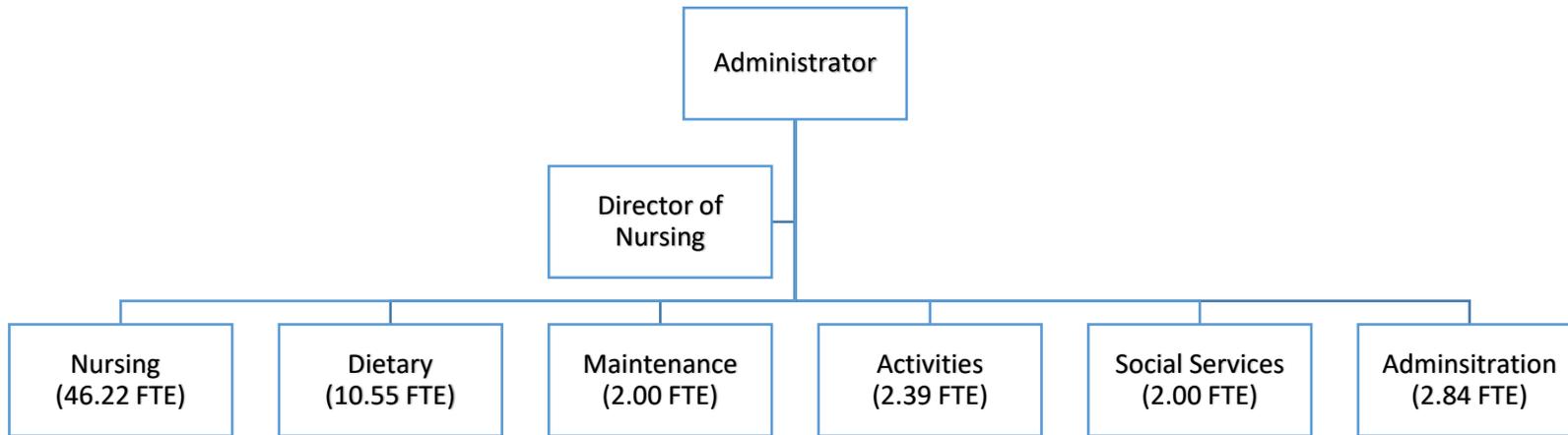
Salon services are provided on Mondays and Tuesdays. Salon services include shampoo and styling, haircuts, perms, color rinses, etc. Appointments can be made through the nurses or social workers. We also have a barber available for the men the second Monday of each month. Haircuts for our male residents take place in the Activities room.

### Social Services / Admissions

Our trained social service staff aids in all aspects of discharge planning to ensure that you return safely to your home. We are also available for financial resource information and family support. We insure that the transition to long-term care is done with love and support to all involved.

### Activities

A full activity calendar, including night and week-end activities. Our Activity Department is designed to enable the resident to continue to enjoy the experience of life at their highest practical level. Activities include physical, spiritual, intellectual, social groups, community and leisure activities. Our Activity Department is staffed by three full-time members, one part-time member and many volunteers, to provide plenty of one-on-one attention.



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Total</b>	68.00	83.64	83.69	76.39	78.62	97.74	99.24	99.24	99.24	99.24



## Department Operating Budget Summary

2021 Budget Summary											
<b>Department: 12 - Edgewater</b>	1201 - Edgewater Nursing	1202 - Edgewater Housekeeping	1203 - Edgewater Dietary	1204 - Edgewater Laundry	1205 - Edgewater Maintenance	1208 - Edgewater Activities	1209 - Edgewater Social Services	1210 - Edgewater Administration	<b>2021 Total</b>	<b>Change %</b>	<b>2020 Budget</b>
Expense / Expenditure											
100 - Personnel Services	3,444,231		497,294	0	140,594	147,530	165,250	424,976	<b>4,819,875</b>	-18.18%	5,890,508
200 - Contractual Services	544,280	153,129	2,500	102,086	223,000	16,100	0	78,845	<b>1,119,940</b>	+4.58%	1,070,845
300 - Supplies and Expense	190,500	1,000	210,900	4,100	23,400	5,500	200	200,645	<b>636,245</b>	-13.98%	739,655
500 - Fixed Charges								30,260	<b>30,260</b>	+4.91%	28,845
700 - Grants and Contributions								30,000	<b>30,000</b>	0.00%	0
<b>Total Operating Expenditures</b>	<b>4,179,011</b>	<b>154,129</b>	<b>710,694</b>	<b>106,186</b>	<b>386,994</b>	<b>169,130</b>	<b>165,450</b>	<b>764,726</b>	<b>6,636,320</b>	-14.15%	<b>7,729,853</b>
800 - Capital Outlay	8,950		5,500		9,000				<b>23,450</b>	0.00%	0
900 - Other Financing Uses			0		0				<b>0</b>	0.00%	0
<b>Expense / Expenditure Total</b>	<b>4,187,961</b>	<b>154,129</b>	<b>716,194</b>	<b>106,186</b>	<b>395,994</b>	<b>169,130</b>	<b>165,450</b>	<b>764,726</b>	<b>6,659,770</b>	-13.84%	<b>7,729,853</b>
Revenue / Funding Source											
41 - Taxes								0	<b>0</b>	0.00%	0
43 - Intergovernmental Revenues								0	<b>0</b>	0.00%	0
46 - Public Charges for Services	(4,968,648)					0	(4,000)		<b>(4,972,648)</b>	-14.81%	(5,837,338)
47 - Intergovernmental Charges for Services	(741,965)								<b>(741,965)</b>	+18.17%	(627,900)
48 - Miscellaneous Revenues	(8,950)		(5,000)		0			0	<b>(13,950)</b>	+4.10%	(13,400)
49 - Other Financing Sources					0				<b>0</b>	0.00%	0
<b>Revenue / Funding Source Total</b>	<b>(5,719,563)</b>		<b>(5,000)</b>		<b>0</b>	<b>0</b>	<b>(4,000)</b>	<b>0</b>	<b>(5,728,563)</b>	-11.58%	<b>(6,478,638)</b>
<b>Beginning Carryover</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	N/A	<b>0</b>
<b>Ending Carryover</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	N/A	<b>0</b>
<b>12 - Edgewater Total</b>	<b>(1,531,602)</b>	<b>154,129</b>	<b>711,194</b>	<b>106,186</b>	<b>395,994</b>	<b>169,130</b>	<b>161,450</b>	<b>764,726</b>	<b>931,207</b>	-25.58%	<b>1,251,215</b>

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## Norwood Health Center

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### Statement of Purpose

Norwood Health Center provides individualized inpatient treatment and residential services for people in crisis, the mentally ill and developmentally disabled adults, focused toward maximizing a person's potential and improving each person's quality of life. Norwood Health Center is a part of Wood County Human Services.

### About Norwood

Norwood Health Center provides residents of Wood and surrounding counties with quality treatment services which include a residential development disabilities program, acute psychiatric care and a skilled long-term care unit for the chronically mentally ill. Norwood Health Center is owned by Wood County and operated by the Wood County Human Services Board. No Wood County resident is denied services because of inability to pay.

Norwood is located in the mainstream of the City of Marshfield's growth, thus enhancing the client's reality orientation and preparation for potential return to the community. Norwood utilizes the services of the Marshfield Clinic and St. Joseph's Hospital. A close affiliation exists which affords Norwood clients access to superior general, specialized medical and diagnostic services.

Norwood Health Center is licensed by the State of Wisconsin as a specialty hospital, a nursing home, an intermediate care facility for the mentally ill.

### Client Services

Client Services provides many of the "non-nursing" clinical and treatment services for clients at Norwood, including:

- Social work on each of the four licensed units (Stepping Stones, Crossroads, Pathways and Admissions)
- Activity professional services on the Crossroads Unit and Pathways.
- Occupational Therapy/Activity services on the Admissions unit
- Coordination of the Volunteer Committee for the facility, which takes the lead in organizing and carrying out facility-wide functions such as Family Day in the summer, Spring Formal dinner/dance in the spring, and the Christmas Tea.
- Client Rights Specialist services, which provides investigations of grievances/complaints by, or on behalf of, clients
- Substance Abuse assessments, consultation, and groups on the Admissions Unit
- Coordination of admissions and discharges.
- Coordination with the Court system and Human Services agencies including Wood County Unified Services in matters relating to Commitment under the Mental Health Act.
- Occupational Therapy/Physical Therapy/Speech Therapy /Activity Services on the Pathways Unit.

## **Volunteers**

Norwood Health Center is fortunate to have a dedicated group of volunteers who give of their time to help personalize our services. These individuals help out with client activities, both individual and group, and they also operate our Canteen. Men and women are invited to join in sharing their interests and abilities on whatever basis is convenient for them.

## **Nursing**

We offer 24-hour skilled psychiatric/mental health nursing. Our nurses are committed to the holistic approach to patient care, viewing the individual with a multiplicity of interrelated and independent needs (physical, spiritual, psychological, and economic). Our nurses assist the patient in addressing both psychiatric and physical self-care needs. Nursing services at Norwood Health Center include:

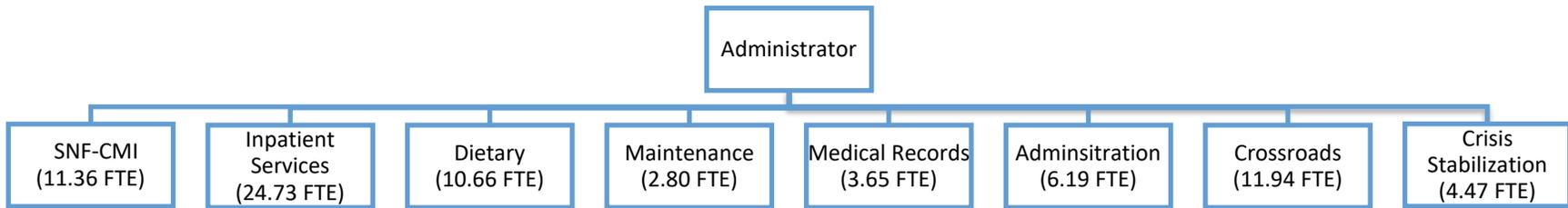
- Medical and psychiatric assessments
- Medication evaluation
- Skilled medical nursing care
- Individual and group therapy
- Discharge planning
- Skilled psychiatric technicians

## **Dietary Services**

The Dietary Department provides the meals and snacks for the residents and patients. The menus are based upon nutritional adequacy incorporating variety, seasonality and the Food Guide Pyramid. A resident centered approach for long-term residents is encouraged for managing their diet. The Treatment Team works collaboratively with the resident and physician to provide comprehensive training to assist residents with successful diet management. The menus include traditional home-style entrees, salads and desserts, as well as ethnic entrees. Alternate choices are available upon request. Outdoor picnics and special events are planned regularly throughout the year. A “canteen” area is open during the afternoon to purchase snacks and drinks. Family style dining is enjoyed in the central dining area; on the unit or in the courtyard. Family members can purchase meals from the cafeteria to enjoy meals together.

## Health Information Department

The mission of the Health Information Department is to provide an efficient, confidential record system to serve the clients and staff of Norwood Health Center. The services provided by the department include maintenance of the clinical record; transcription services to all psychiatrists, psychologists and physicians who see residents/patients at Norwood Health Center; release of information requests to other clinics, case managers, lawyers and patients; and maintaining and designing all forms used in the clinical record. The hours of service are weekdays from 8:00 to 4:30 and transcription services are also provided during weekend hours.



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Total</b>	76.80	87.33	87.38	89.81	90.54	83.22	83.15	83.13	88.87	92.05



## Department Operating Budget Summary

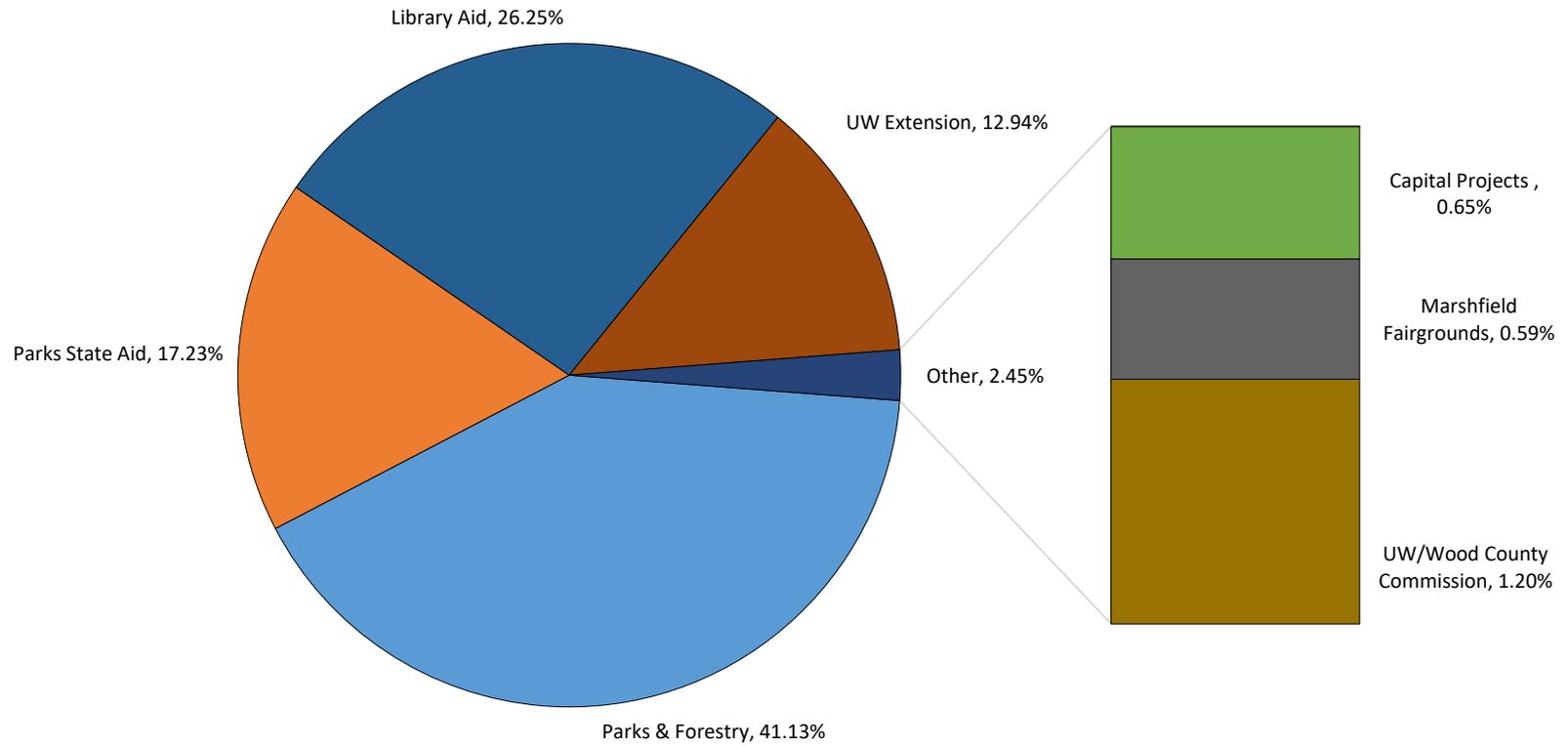
Department: 20 - Norwood	2021 Budget Summary									2021 Total	Change %	2020 Budget
	2017 - Norwood Crisis Stabilization	2024 - Norwood SNF MH	2025 - Norwood SNF BI	2026 - Norwood Inpatient Services	2050 - Norwood Dietary	2051 - Norwood Plant/Operation & Maintenan	2063 - Norwood Medical Records	2065 - Norwood Administration				
Expense / Expenditure												
100 - Personnel Services	336,023	865,671	851,536	2,442,791	571,151	217,878	210,931	615,464	6,111,445	-10.01%	6,791,323	
200 - Contractual Services		202,852	48,524	741,350	7,000	496,481	5,688	83,036	1,584,931	+43.77%	1,102,421	
300 - Supplies and Expense	7,550	50,008	49,690	93,066	591,700	19,850	925	19,625	832,414	+0.96%	824,486	
500 - Fixed Charges								498,514	498,514	+1.41%	491,576	
700 - Grants and Contributions								0	0	0.00%	0	
Total Operating Expenditures	343,573	1,118,531	949,750	3,277,207	1,169,851	734,209	217,544	1,216,639	9,027,305	-1.98%	9,209,806	
800 - Capital Outlay					13,000	37,500		0	50,500	+26.25%	40,000	
Expense / Expenditure Total	343,573	1,118,531	949,750	3,277,207	1,182,851	771,709	217,544	1,216,639	9,077,805	-1.86%	9,249,806	
Revenue / Funding Source												
41 - Taxes								0	0	0.00%	0	
43 - Intergovernmental Revenues	(147,528)							0	(147,528)	+47.53%	(100,000)	
46 - Public Charges for Services	(243,308)	(1,279,990)	(790,054)	(3,437,029)					(5,750,381)	+0.33%	(5,731,217)	
47 - Intergovernmental Charges for Services					(602,710)				(602,710)	+8.11%	(557,500)	
48 - Miscellaneous Revenues		0			(15,000)	(24,924)		(37,300)	(77,224)	-7.28%	(83,290)	
49 - Other Financing Sources						0			0	0.00%	0	
Revenue / Funding Source Total	(390,836)	(1,279,990)	(790,054)	(3,437,029)	(617,710)	(24,924)		(37,300)	(6,577,843)	+1.64%	(6,472,007)	
Beginning Carryover	0	0	0	0	0	0	0	0	0	N/A	0	
Ending Carryover	0	0	0	0	0	0	0	0	0	N/A	0	
<b>20 - Norwood Total</b>	<b>(47,263)</b>	<b>(161,460)</b>	<b>159,696</b>	<b>(159,822)</b>	<b>565,141</b>	<b>746,785</b>	<b>217,544</b>	<b>1,179,339</b>	<b>2,499,961</b>	<b>-10.00%</b>	<b>2,777,799</b>	

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## **CULTURE, RECREATION AND EDUCATION**

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## Wood County 2021 Adopted Budget Expenditures Culture, Recreation & Education



***Culture, Recreation & Education*** Percentage of total 2021 Adopted Budget Expenditures by Function  
**3.83%**

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## Parks and Forestry

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### Statement of Purpose

The mission statement of the Park and Forestry Department is “To develop, maintain and operate facilities, resources and programs that meet the outdoor recreation, environmental and economic needs of the public; and provide clean, safe, quality family enjoyment at a reasonable cost”.

### General Budget

The Wood county Park and Forestry Department budgets for the maintenance, development and operation of five major parks (three with campgrounds and dam/lake operations) Nepco lake County Park and Powers Bluff County Park / Winter Sports Area. Other recreational areas include; a 400 acre ATV Area, Rifle range Area, Richfield 360 Area, 5 acre Marshfield Pond Area and the 200 acre Lake Wazeecha Disposal Site. In addition to these Parks and recreational areas the wood County Park and Forestry Department manages 38,000 acres of “County Forest” lands and additional 15,000 acres of County owned land contracted for management under the DNR Wood County Wildlife Area.

### Programs and Services

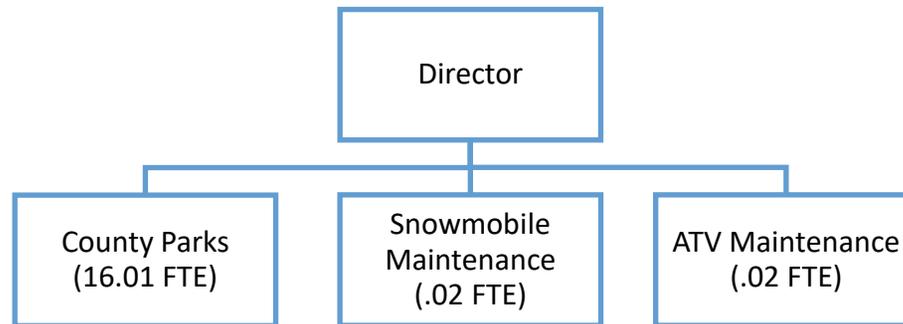
- ATV – The Wood County Parks and Forestry Department participates under the DNR ATV program. Cost shared money for maintenance and development of this facility is applied for from ATV license and registration fees.
- Snowmobile – The Wood County Parks and Forestry Department participates under the DNR Snowmobile program. Cost shared money for maintenance and development of snowmobile trails are applied for from the snowmobile license and registration fees.
- Parks
  - Camping
  - Beaches
  - Playground Areas
  - Picnic Areas
  - Shelter Houses
  - Boat Landing
  - Trails
  - Winter Sports
  - Public Shooting Range

## Forestry

The mission of the Wood County Forest is to provide current and future generations with outdoor recreational opportunities and raw materials for wood using industries on a sustainable basis.

Management of the forest should balance local needs with broader concerns through integration of forestry, wildlife, fisheries, endangered resources, water, and air quality, soil, and recreational recommendations and practices. Multiple-use management will provide this variety of products and recreational amenities for the future through the use of sound forestry management practices. The forest will also be managed for such environmental needs as watershed protection, the protection of rare plant and animal communities, and biological diversity.

The Wood County Forest should be protected from natural catastrophes such as: fire, insect and disease outbreaks, and from possible detrimental effects of human encroachment, over-utilization, environmental degradation, and excessive development.



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Total</b>	17.05	16.92	17.19	17.19	17.19	16.19	16.73	17.64	17.58	18.52



## Department Operating Budget Summary

2021 Budget Summary											
<b>Department: 21 - Parks</b>	2101 - Parks-Administration	2102 - Parks-Snowmobile Trails	2103 - Parks-ATV Trail Maintenance	2104 - Parks-State Wildlife Habitat	2105 - Parks-Co Forests State Aid	2106 - Parks-State Forestry Road	2107 - Parks-Capital Projects	2108 - Parks-Powers Bluff Dev Proj	2021 Total	Change %	2020 Budget
Expense / Expenditure											
100 - Personnel Services	1,160,700	0	0						1,160,700	-1.92%	1,183,478
200 - Contractual Services	312,615			2,000		7,000			321,615	-0.22%	322,325
300 - Supplies and Expense	108,420	253,777	474,740				4,330	100	841,367	+315.94%	202,282
500 - Fixed Charges	72,667		926						73,593	+14.56%	64,240
700 - Grants and Contributions	6,601								6,601	0.00%	6,601
<b>Total Operating Expenditures</b>	<b>1,661,003</b>	<b>253,777</b>	<b>475,666</b>	<b>2,000</b>		<b>7,000</b>	<b>4,330</b>	<b>100</b>	<b>2,403,876</b>	<b>+35.13%</b>	<b>1,778,926</b>
800 - Capital Outlay	80,000						25,000		105,000	+14.13%	92,000
900 - Other Financing Uses							0		0	0.00%	0
<b>Expense / Expenditure Total</b>	<b>1,741,003</b>	<b>253,777</b>	<b>475,666</b>	<b>2,000</b>		<b>7,000</b>	<b>29,330</b>	<b>100</b>	<b>2,508,876</b>	<b>+34.10%</b>	<b>1,870,926</b>
Revenue / Funding Source											
43 - Intergovernmental Revenues	(48,935)	(253,777)	(145,547)	(1,772)		(3,340)	0		(453,371)	+109.50%	(216,411)
45 - Fines, Forfeits and Penalties	(750)								(750)	0.00%	(750)
46 - Public Charges for Services	(1,070,000)								(1,070,000)	+14.44%	(935,000)
48 - Miscellaneous Revenues	(16,503)		(4,100)		0		(12,165)	(2,000)	(34,768)	-10.09%	(38,668)
49 - Other Financing Sources	0								0	0.00%	0
<b>Revenue / Funding Source Total</b>	<b>(1,136,188)</b>	<b>(253,777)</b>	<b>(149,647)</b>	<b>(1,772)</b>	<b>0</b>	<b>(3,340)</b>	<b>(12,165)</b>	<b>(2,000)</b>	<b>(1,558,889)</b>	<b>+30.91%</b>	<b>(1,190,829)</b>
<b>Beginning Carryover</b>	<b>0</b>	<b>83,055</b>	<b>310,596</b>	<b>2,652</b>	<b>319,207</b>	<b>6,126</b>	<b>176,285</b>	<b>12,364</b>	<b>910,285</b>	<b>+45.74%</b>	<b>624,613</b>
<b>Ending Carryover</b>	<b>0</b>	<b>83,055</b>	<b>(15,423)</b>	<b>2,424</b>	<b>319,207</b>	<b>2,466</b>	<b>159,120</b>	<b>14,264</b>	<b>565,113</b>	<b>-15.64%</b>	<b>669,875</b>
<b>21 - Parks Total</b>	<b>604,815</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>604,815</b>	<b>-16.62%</b>	<b>725,359</b>

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## County Aid to Libraries

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### Statement of Purpose

The library levy is apportioned to only those municipalities that don't operate a municipal library, providing the municipalities with libraries pass a resolution exempting themselves from the levy. The county makes payments to the libraries in support of 85% of the funding needed, 3<sup>rd</sup> day van delivery service, additional funding to smaller libraries, deposit collection reimbursement, hold harmless and other reimbursements. The following libraries receive levy support from Wood County:

- Township of Arpin
- City of Marshfield
- City of Nekoosa
- City of Pittsville
- Village of Vesper
- City of Wisconsin Rapids



## Department Operating Budget Summary

	2021 Budget Summary			
	9906 - General- County Aid to Libraries	2021 Total	Change %	2020 Budget
<b><u>Department: 99 -County Aid to Libraries</u></b>				
Expense / Expenditure				
200 - Contractual Services				
300 - Supplies and Expense				
500 - Fixed Charges				
700 - Grants and Contributions	1,111,339	<b>1,111,339</b>	+6.05%	1,047,953
Expense / Expenditure Total	1,111,339	<b>1,111,339</b>	+6.05%	1,047,953
Revenue / Funding Source				
41 - Taxes				
43 - Intergovernmental Revenues				
48 - Miscellaneous Revenues				
49 - Other Financing Sources				
Revenue / Funding Source Total	0	<b>0</b>	0.00%	0
<b>Beginning Carryover</b>	<b>0</b>	<b>0</b>	N/A	<b>0</b>
<b>Ending Carryover</b>	<b>0</b>	<b>0</b>	N/A	<b>0</b>
<b>99 - County Aid to Libraries Total</b>	1,111,339	<b>1,111,339</b>	+6.05%	1,047,953

# University of Wisconsin / Wood County Commission

## Statement of Purpose

The University of Wisconsin / Wood County Commission is a joint venture between the Wood County Board of Supervisors and the Common Council of the City of Marshfield for the purchase of the site and construction of said center, and the care, custody, maintenance, improvement and repair of the lands and buildings during its operation as a University Extension Center. The Commission Board consists of six members: three county board supervisors who are appointed by the chairman of the Wood County Board with approval of the county board and three aldermen from the City of Marshfield who are appointed by the mayor with approval of the council. Before September of every year, the Commission submits to the Wood County Board and the Marshfield Common Council a budget indicating the amount needed from each governing body to defray the costs of maintenance, care, custody, repair and improvement of the buildings and premises of the University of Wisconsin – Marshfield-Wood County for the ensuing year.



## Department Operating Budget Summary

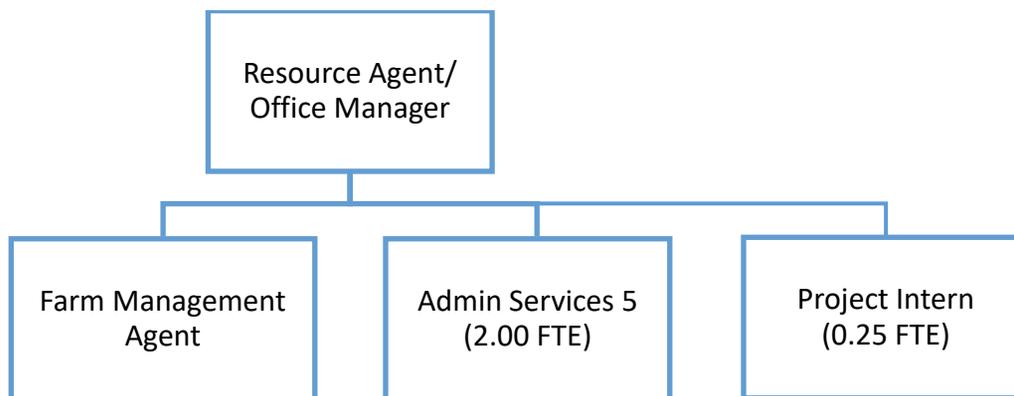
<u>Department: 99 - UW Wood County Commission</u>	2021 Budget Summary			
	9903 - General-UW Wood County Commission	2021 Total	Change %	2020 Budget
Expense / Expenditure				
200 - Contractual Services				
300 - Supplies and Expense				
500 - Fixed Charges				
700 - Grants and Contributions	50,907	50,907	0.00%	50,907
Expense / Expenditure Total	50,907	50,907	0.00%	50,907
Revenue / Funding Source				
41 - Taxes				
43 - Intergovernmental Revenues				
48 - Miscellaneous Revenues				
49 - Other Financing Sources				
Revenue / Funding Source Total	0	0	0.00%	
Beginning Carryover	0	0	N/A	0
Ending Carryover	0	0	N/A	0
<b>99 - UW Wood County Commission Total</b>	50,907	50,907	0.00%	50,907

## UW Extension

### Statement of Purpose

Our statewide mission is to help the people of Wisconsin apply University research, knowledge and resources to meet their educational needs wherever they live or work. Wood County UW-Extension supports the state mission by providing county residents with local opportunities to access University research, knowledge and resources.

Our statewide purpose to which we commit... We teach, learn, lead and serve, connecting people with the University of Wisconsin, and engaging with them in transforming lives and communities.



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Total</b>	2.25	2.00	2.00	2.64	2.62	2.62	4.69	4.69	5.62	6.69



## Department Operating Budget Summary

<b>Department: 30 - UWEX</b>	2021 Budget Summary						
	3001 - UWEX	3003 - UWEX Jr Fair	3004 - UWEX- Project Accounts	3005 - UWEX- Farm Technology Days	2021 Total	Change %	2020 Budget
Expense / Expenditure							
100 - Personnel Services	129,561				<b>129,561</b>	-0.03%	129,595
200 - Contractual Services	299,965			0	<b>299,965</b>	-3.56%	311,048
300 - Supplies and Expense	35,350		12,700		<b>48,050</b>	-17.55%	58,280
500 - Fixed Charges	38,361				<b>38,361</b>	-0.11%	38,402
700 - Grants and Contributions		32,000			<b>32,000</b>	0.00%	32,000
Expense / Expenditure Total	503,237	32,000	12,700	0	<b>547,937</b>	-3.76%	569,325
Revenue / Funding Source							
43 - Intergovernmental Revenues	(2,500)		(9,000)		<b>(11,500)</b>	0.00%	(11,500)
46 - Public Charges for Services	(1,000)		(2,600)		<b>(3,600)</b>	+18.03%	(3,050)
Revenue / Funding Source Total	(3,500)	0	(11,600)		<b>(15,100)</b>	+3.78%	(14,550)
<b>Beginning Carryover</b>	0	0	132,390	0	<b>132,390</b>	+2.49%	129,173
<b>Ending Carryover</b>	0	0	136,290	0	<b>136,290</b>	-4.37%	142,523
<b>30 - UWEX Total</b>	499,737	32,000	5,000	0	<b>536,737</b>	-5.52%	568,125

# Marshfield Fairgrounds Commission

## Statement of Purpose

The Marshfield Fairgrounds Commission is a joint venture between the Wood County Board of Supervisors and the City of Marshfield Common Council for the improvement, maintenance, repair and operation of the Marshfield Fairgrounds. The Commission Board consists of six members: three county board supervisors who are appointed by the chairman of the Wood County Board with the approval of the county board and three aldermen from the City of Marshfield who are appointed by the mayor with approval of the council.



## Department Operating Budget Summary

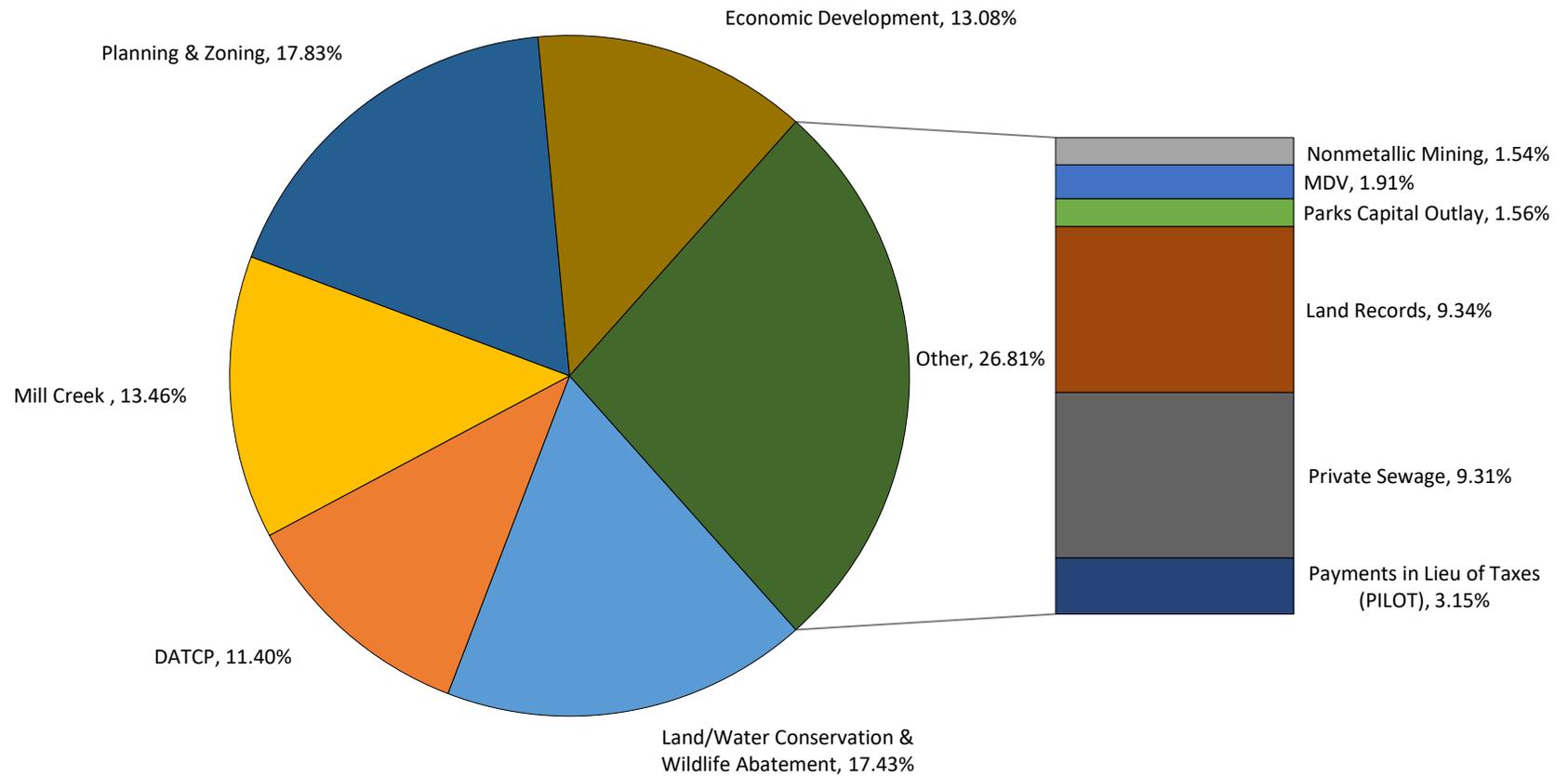
<b>Department: 99 - Marshfield Fairgrounds</b>	2021 Budget Summary			
	9907 - General-M Marshfield Fairgrounds	2021 Total	Change %	2020 Budget
Expense / Expenditure				
200 - Contractual Services				
300 - Supplies and Expense				
500 - Fixed Charges				
700 - Grants and Contributions	25,000	25,000	0.00%	25,000
Expense / Expenditure Total	25,000	25,000	0.00%	25,000
Revenue / Funding Source				
41 - Taxes				
43 - Intergovernmental Revenues				
48 - Miscellaneous Revenues				
49 - Other Financing Sources				
Revenue / Funding Source Total	0	0	0.00%	0
<b>Beginning Carryover</b>	0	0	N/A	0
<b>Ending Carryover</b>	0	0	N/A	0
<b>99 - Marshfield Fairgrounds Total</b>	25,000	25,000	0.00%	25,000

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## CONSERVATION AND DEVELOPMENT

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## Wood County 2021 Adopted Budget Expenditures Conservation & Development



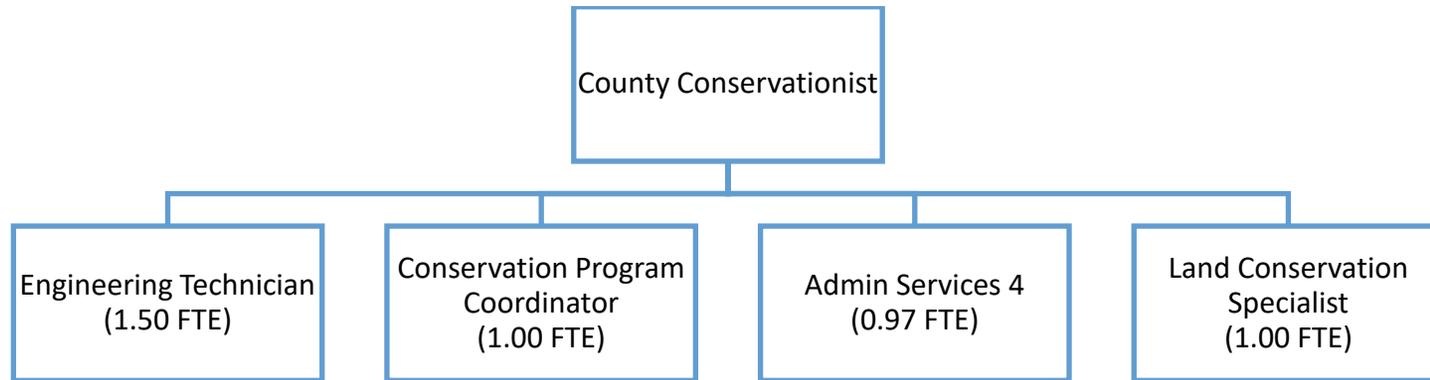
***Conservation & Development*** Percentage of total 2021 Adopted Budget Expenditures by Function  
**2.22%**

## Land Conservation

### Statement of Purpose

The Land Conservation Department (LCD) seeks to find solutions to land and water resource problems under the supervision of the publicly-elected Conservation, Education and Economic Development (CEED) Committee. This committee of the Wood County Board provides the LCD with leadership, support and advice.

The LCD provides educational, technical, conservation planning and cost-share assistance to landowners, farmers, and units of government to help solve erosion and water quality problems. The LCD also administers the Wildlife Damage Abatement and Claims Program, Wood County Animal Waste and Manure Management Ordinance, Wood County Non-Metallic Mining Reclamation Ordinance, the Farmland Preservation Program, 14-Mile, Mill Creek, and the Conservation Reserve Enhancement Program. The LCD is a major reference for a variety of other state and local programs as well.



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Total</b>	5.47	5.97	4.98	4.98	4.98	3.79	3.79	3.79	3.78	3.78



## Department Operating Budget Summary

<b>Department: 18 - Land &amp; Water Conservation</b>	2021 Budget Summary								<b>2021 Total</b>	<b>Change %</b>	<b>2020 Budget</b>
	1801 - Land & Water Conservation-Administration	1802 - Land & Water Conservation-DATCP	1803 - Land & Water Conservation-Wildlife Damage Abatement	1804 - Land & Water Conservation-Non Metallic Mining	1805 - Land & Water Conservation-MDV	1807 - Land & Water Conservation-NonLapsing	1808 - Land & Water Conservation-Mill Creek	1809 - Land & Water Conservation-14 Mile Creek			
Expense / Expenditure											
100 - Personnel Services	179,418	141,453	42,445	34,074	5,549		34,334		<b>437,275</b>	-10.13%	486,561
200 - Contractual Services	16,073	0	1,038	1,305			150		<b>18,566</b>	-12.11%	21,124
300 - Supplies and Expense	38,221	138,289	75,400	1,810	41,425		295,731	40,000	<b>630,876</b>	-24.02%	830,370
500 - Fixed Charges	26,011		1,504	478			0		<b>27,993</b>	+1.73%	27,516
<b>Total Operating Expenditures</b>	<b>259,723</b>	<b>279,743</b>	<b>120,387</b>	<b>37,667</b>	<b>46,974</b>	<b>0</b>	<b>330,215</b>	<b>40,000</b>	<b>1,114,710</b>	<b>-18.37%</b>	<b>1,365,571</b>
800 - Capital Outlay	7,500					0			<b>7,500</b>	0.00%	0
900 - Other Financing Uses	0					0			<b>0</b>	0.00%	0
<b>Expense / Expenditure Total</b>	<b>267,223</b>	<b>279,743</b>	<b>120,387</b>	<b>37,667</b>	<b>46,974</b>	<b>0</b>	<b>330,215</b>	<b>40,000</b>	<b>1,122,210</b>	<b>-17.82%</b>	<b>1,365,571</b>
Revenue / Funding Source											
43 - Intergovernmental Revenues		(287,130)	(121,606)		(23,999)		(331,250)	(40,000)	<b>(803,986)</b>	-22.43%	(1,036,485)
44 - Licenses and Permits	(600)					(900)			<b>(1,500)</b>	-42.31%	(2,600)
46 - Public Charges for Services	(34,320)			(43,960)					<b>(78,280)</b>	+10.47%	(70,860)
49 - Other Financing Sources	(9,000)	0							<b>(9,000)</b>	+350.00%	(2,000)
<b>Revenue / Funding Source Total</b>	<b>(43,920)</b>	<b>(287,130)</b>	<b>(121,606)</b>	<b>(43,960)</b>	<b>(23,999)</b>	<b>(900)</b>	<b>(331,250)</b>	<b>(40,000)</b>	<b>(892,766)</b>	<b>-19.71%</b>	<b>(1,111,945)</b>
<b>Beginning Carryover</b>	<b>39,348</b>	<b>29,764</b>	<b>0</b>	<b>35,087</b>	<b>38,516</b>	<b>9,397</b>	<b>16,084</b>	<b>0</b>	<b>168,196</b>	<b>+14.22%</b>	<b>147,258</b>
<b>Ending Carryover</b>	<b>62,144</b>	<b>37,152</b>	<b>0</b>	<b>41,380</b>	<b>15,541</b>	<b>10,297</b>	<b>17,119</b>	<b>0</b>	<b>183,633</b>	<b>+27.66%</b>	<b>143,842</b>
<b>18 - Land &amp; Water Conservation Total</b>	<b>246,099</b>	<b>0</b>	<b>(1,219)</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>244,881</b>	<b>-2.13%</b>	<b>250,210</b>

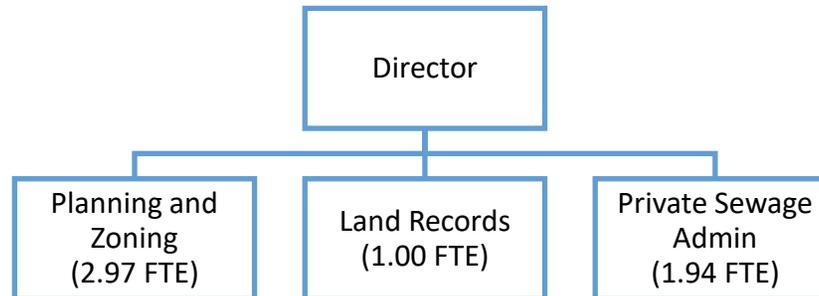
# Planning and Zoning

## Statement of Purpose

To encourage orderly development and land uses that preserve property values and protect the County's natural resources to enhance the quality of life of Wood County Residents.

## Department Goals

- Planning
  - Develop and maintain a county comprehensive plan that meets the requirements of Wis. Statutes.
  - Encourage orderly development.
  - Improve the County's quality of life to attract new residents and encourage economic development.
- Land Records Management
  - Reduce redundancies in mapping and data set development.
  - Improve quality of products and services.
  - Develop an efficient delivery system for products and services offered to the public.
- Code Enforcement
  - Protect the health, safety and general welfare of County residents.
  - Protect the County's natural resources and property values.
  - Assist growth through proper land use management.
  - Assure that Wood County remains in good standing with the State of Wisconsin.
- Surveyor
  - Assure accessible and accurate surveys and survey records recorded and/or used in Wood County.
  - Fulfill all responsibilities of Wis. Statutes pertaining to the office of County Surveyor.



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Total</b>	6.91	6.91	6.91	6.91	6.91	6.91	6.88	6.88	6.91	6.88



## Department Operating Budget Summary

Department: 22 - Planning & Zoning	2021 Budget Summary					2021 Total	Change %	2020 Budget
	2201 - Planning & Zoning	2202 - Planning & Zoning-Land Records	2203 - Planning & Zoning-Private Sewage	2204 - Planning & Zoning-Census	2205 - Planning & Zoning-Surveyor			
Expense / Expenditure								
100 - Personnel Services	378,722	80,392	131,495			590,609	-2.00%	602,686
200 - Contractual Services	2,360	61,095	10,180	0	34,569	108,204	-33.30%	162,219
300 - Supplies and Expense	5,750	51,026	51,423		9,090	117,289	-45.05%	213,453
500 - Fixed Charges	6,293	1,552	15,273		603	23,721	+1.90%	23,279
700 - Grants and Contributions			10,000			10,000	+42.86%	7,000
Total Operating Expenditures	393,125	194,065	218,371	0	44,262	849,823	-15.75%	1,008,637
800 - Capital Outlay	0	35,000	10,000			45,000	-60.14%	112,890
Expense / Expenditure Total	393,125	229,065	228,371	0	44,262	894,823	-20.21%	1,121,527
Revenue / Funding Source								
43 - Intergovernmental Revenues	0	(48,120)	(10,000)			(58,120)	-35.51%	(90,120)
44 - Licenses and Permits	(39,475)		(145,600)			(185,075)	-19.15%	(228,925)
45 - Fines, Forfeits and Penalties			(15,000)			(15,000)	0.00%	(15,000)
46 - Public Charges for Services		(92,980)	(15,250)			(108,230)	0.00%	(108,230)
47 - Intergovernmental Charges for	(3,500)	0				(3,500)	-95.05%	(70,640)
48 - Miscellaneous Revenues			(3,000)			(3,000)	0.00%	(3,000)
Revenue / Funding Source Total	(42,975)	(141,100)	(188,850)			(372,925)	-27.72%	(515,915)
Beginning Carryover	0	132,801	3,701	4,500	0	141,002	-31.76%	206,641
Ending Carryover	0	44,836	(35,820)	4,500	0	13,516	-67.84%	42,030
<b>22 - Planning &amp; Zoning Total</b>	<b>350,150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,262</b>	<b>394,412</b>	<b>-10.56%</b>	<b>441,001</b>

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## Transportation and Economic Development

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### **Statement of Purpose**

The County Board's Conservation, Education and Economic Development Committee is charged with overseeing day-to-day economic development activities in Wood County. Planning staff are responsible for working with development prospects and participate on the Boards of Directors for Centergy (the economic development organization for Wood, Portage and Marathon counties) and the North Central Advantage Technology Zone (the group that recommends tax credits for technology business expansion). The staff is also responsible for administering Wood County's revolving loan fund program (described below). Finally, Wood County provides financial support to both economic development agencies in the county; the Heart of Wisconsin Business & Economic Alliance (HOWBEA) in Wisconsin Rapids and the Marshfield Area Chamber of Commerce & Industry (MACCI) in Marshfield.

### **Conservation, Education & Economic Development (CEED) Committee**

The CEED Committee is a standing committee of the County Board. The committee includes five members of the County Board who are appointed by the County Board Chairman and serve a two-year term. The Planning & Zoning Director is the support staff for the committee for economic development purposes.

### **Wood County Revolving Loan Fund**

Revolving Loan Funds are available to businesses and industries for projects that create new jobs, leverage additional private investment in the County and expand the County's tax base. Eligible and ineligible projects are listed in the Revolving Loan Fund Manual and the Revolving Loan Fund Brochure. The minimum loan amount is \$20,000 because loans are structured to allow \$20,000 for each FTE position created or retained (the owner is not counted as an employee for the purpose of the loan). The maximum amount of any loan will be 50% of the fund balance. Any type of legitimate, viable business is eligible to apply.

### **Wood County Economic Development & Tourism**

Wood County has participated in programs and activities to assist with business and industrial development that creates jobs, improves Wood County's business climate and makes Wood County a better place to live.

The Economic Development Committee was originally called the "Transportation & Economic Development Committee." Their function in the area transportation was, and is, to support of area highway improvements, to monitor state legislation that will affect transportation projects and to recommend what projects the County Board should support and what grants they should apply for. In their transportation role, the Economic Development Committee provides financial support to the two airports and has been very active in getting grants for and constructing multi-use trails. The following list summarizes recent activities. It is important to note that this committee does not plan, construct or maintain county roads; that is the function of the Wood County Highway Committee.



## Department Operating Budget Summary

<u>Department: 38 - Transportation &amp; Economic Development</u>	2021 Budget Summary					
	3802 - Transportation & Economic Development Airport Grants	3803 - Transportation & Economic Development Grants	3804 - Transportation & Economic Development-CDBG	2021 Total	Change %	2020 Budget
Expense / Expenditure						
200 - Contractual Services		42,500	60,000	<b>102,500</b>	+31.41%	78,000
300 - Supplies and Expense		3,325		<b>3,325</b>	-23.12%	4,325
700 - Grants and Contributions	0	215,175		<b>215,175</b>	+55.36%	138,500
Expense / Expenditure Total	0	261,000	60,000	<b>321,000</b>	+45.36%	220,825
Revenue / Funding Source						
41 - Taxes						
48 - Miscellaneous Revenues			(60,010)	<b>(60,010)</b>	0.00%	(60,010)
Revenue / Funding Source Total	0	0	(60,010)	<b>(60,010)</b>	0.00%	(60,010)
<b>Beginning Carryover</b>	0	0	10,709	<b>10,709</b>	+0.09%	10,699
<b>Ending Carryover</b>	0	0	10,719	<b>10,719</b>	+0.09%	10,709
<b>38 - Transportation &amp; Economic Development Total</b>	0	261,000	0	<b>261,000</b>	+62.29%	160,825

## Payment in Lieu of Taxes (PILOT)

### Statement of Purpose

The county makes voluntary payments in lieu of taxes for county-owned health centers and airports. In the past, payments have been based on assessed valuations, provided by the local assessor's times the local tax rate.



## Department Operating Budget Summary

<b>Department: 99 - PILOT</b>	<b>2021 Budget Summary</b>			
	<b>9908 - General-PILOT</b>	<b>2021 Total</b>	<b>Change %</b>	<b>2020 Budget</b>
Expense / Expenditure				
200 - Contractual Services				
300 - Supplies and Expense				
500 - Fixed Charges	77,344	<b>77,344</b>	0.00%	77,344
700 - Grants and Contributions	0	<b>0</b>	0.00%	0
Expense / Expenditure Total	77,344	<b>77,344</b>	0.00%	77,344
Revenue / Funding Source				
41 - Taxes				
43 - Intergovernmental Revenues				
48 - Miscellaneous Revenues				
49 - Other Financing Sources				
Revenue / Funding Source Total	0	<b>0</b>	0.00%	0
<b>Beginning Carryover</b>	0	<b>0</b>	N/A	0
<b>Ending Carryover</b>	0	<b>0</b>	N/A	0
<b>99 - PILOT Total</b>	77,344	<b>77,344</b>	0.00%	77,344

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## **DEBT SERVICE**

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## Debt Service Fund

### Statement of Purpose

The Debt Service Fund accounts for financial resources that are restricted, committed, or assigned to expenditures for principal and interest on all general long-term debt of governmental activities, including amounts accumulated for principal and interest maturing in future years.

Wisconsin Statutes also impose restrictions on the County's ability to issue new debt. Generally, referendum approval is required to issue unlimited tax general obligation debt, with the following exceptions:

- Refunding debt issues
- 75% approval by the County Board
- A reasonable expectation that the new debt can be accommodated within the existing tax rate
- Other exceptions as listed in State Statutes Section 67.045



## Department Operating Budget Summary

<u>Department: 93 - Debt Service</u>	2021 Budget Summary			
	9300 - Debt Service	2021 Total	Change %	2020 Budget
Expense / Expenditure				
600 - Debt Service	4,628,540	<b>4,628,540</b>	+5.54%	4,385,549
Expense / Expenditure Total	4,628,540	<b>4,628,540</b>	+5.54%	4,385,549
Revenue / Funding Source				
41 - Taxes				
48 - Miscellaneous Revenues	0	0	0.00%	0
Revenue / Funding Source Total	0	0	0.00%	0
<b>Beginning Carryover</b>	0	0	N/A	0
<b>Ending Carryover</b>	0	0	N/A	0
<b>93 - Debt Service Total</b>	4,628,540	<b>4,628,540</b>	+5.54%	4,385,549

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## **CAPITAL OUTLAY**

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## Capital Projects Fund

### Statement of Purpose

The Capital Project Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those financed by proprietary funds).



## Department Operating Budget Summary

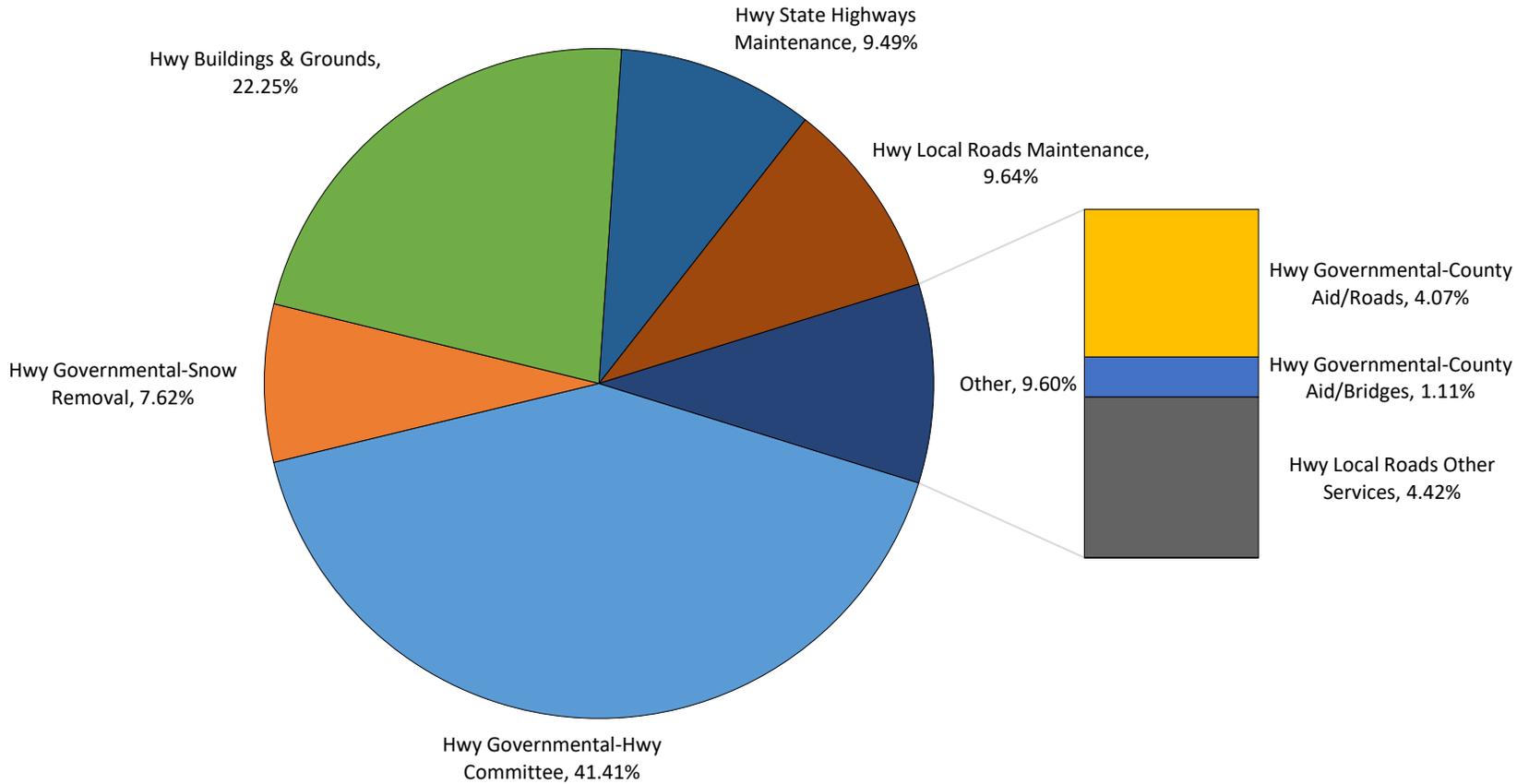
<b>Department: 94 - Capital Projects</b>	<b>2021 Budget Summary</b>			
	9400 - Capital Projects	2021 Total	Change %	2020 Budget
<b>Expense / Expenditure</b>				
200 - Contractual Services	43,000	43,000	+186.67%	15,000
Total Operating Expenditures	43,000	43,000	+186.67%	15,000
800 - Capital Outlay	1,605,874	1,605,874	-47.77%	3,074,495
<b>Expense / Expenditure Total</b>	1,648,874	1,648,874	-46.63%	3,089,495
<b>Revenue / Funding Source</b>				
48 - Miscellaneous Revenues	0	0	0.00%	0
49 - Other Financing Sources	(1,640,000)	(1,640,000)	-35.56%	(2,545,000)
<b>Revenue / Funding Source Total</b>	(1,640,000)	(1,640,000)	-35.56%	(2,545,000)
<b>Beginning Carryover</b>	2,750,168	2,750,168	+1.27%	2,715,558
<b>Ending Carryover</b>	2,741,294	2,741,294	+26.27%	2,171,063
<b>94 - Capital Projects Total</b>	0	0	0.00%	0

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## **PUBLIC WORKS**

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## 2021 Adopted Budget Expenditures Public Works



**Public Works** Percentage of total 2021 Adopted Budget Expenditures by Function

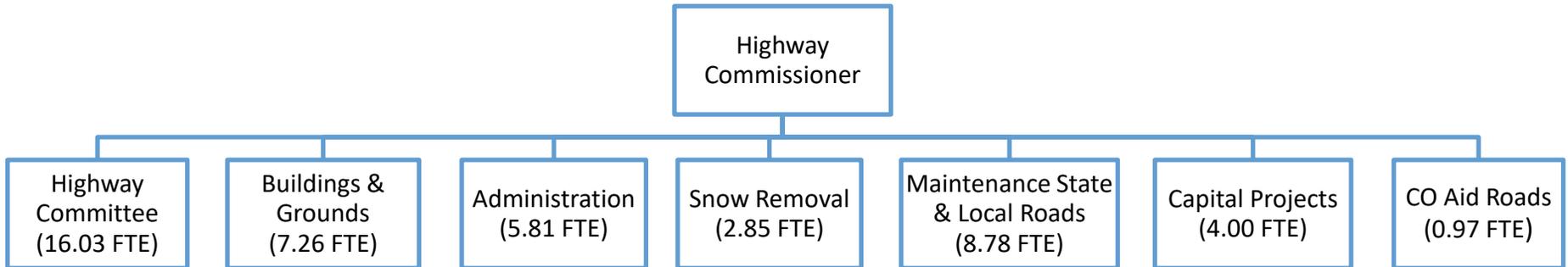
**10.57%**

# Highway

## Statement of Purpose

The mission of the Wood County Highway Department is to construct and maintain 324 miles of the county trunk highway system, along with maintaining the state trunk highway system in Wood County on a contract basis for the State of Wisconsin. Additionally, the department provides road and bridge maintenance services to local governmental units upon request on a cost charge back basis. To accomplish this work, the department is responsible for the purchase and repair of all necessary equipment, as well as maintenance of an administrative staff for all accounting and ordering of equipment and supplies. Our goal is to provide for safe, convenient movement of the traveling public.

The Highway Fund accounts for the costs associated with the costs and charges for service for maintenance and construction of state highways within the County, and provision of highway services to other local governments. Revenues are provided by user charges to state and local governments. The costs and funding for maintenance and construction for the County's highway system is reported in the General Fund.



Number of Positions (FTE)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Total</b>	46.67	48.81	48.25	48.25	48.25	46.00	46.00	46.02	46.24	46.22



## Department Operating Budget Summary

Department: 16 - Highway	2021 Budget Summary									
	1610 - HWY-Administration	1611 - HWY-Engineer	1612 - HWY-Other Admin	1613 - HWY-Bituminous Crushed Recycle	1614 - HWY-Bituminous Operations	1615 - HWY-Maintenance CTHS	1616 - HWY-Patrol Sections	1617 - HWY-Gang Maintenance	1618 - HWY-Gang Smith Pit	1620 - HWY Field Tools
Expense / Expenditure										
100 - Personnel Services	308,582	217,434	239,776	0	137,577	18,051	949,792	44,202	0	4,445
200 - Contractual Services	18,440	0	7,000							
300 - Supplies and Expense	11,248	14,160	350	0	1,149,156	3,300	937,894	59,100	2,900	33,800
500 - Fixed Charges		20,600	86,676		587,954					0
700 - Grants and Contributions										
Total Operating Expenditures	338,270	252,194	333,802	0	1,874,687	21,351	1,887,686	103,302	2,900	38,245
800 - Capital Outlay										
900 - Other Financing Uses	0									(39,080)
Expense / Expenditure Total	338,270	252,194	333,802	0	1,874,687	21,351	1,887,686	103,302	2,900	(835)
Revenue / Funding Source										
41 - Taxes	0									
43 - Intergovernmental Revenues	(975,000)						(2,194,425)			
44 - Licenses and Permits	(16,000)									
46 - Public Charges for Services										
47 - Intergovernmental Charges for Services	(66,905)		(109,356)	(1,837,334)						0
48 - Miscellaneous Revenues	(3,500)									0
49 - Other Financing Sources	0									
Revenue / Funding Source Total	(1,061,405)		(109,356)	(1,837,334)			(2,194,425)			0
Beginning Carryover	711,755	0	0	0	0	0	0	0	0	(5,032)
Ending Carryover	1,272,048	0	0	0	0	0	0	0	0	(4,197)
<b>16 - Highway Total</b>	<b>(162,842)</b>	<b>252,194</b>	<b>224,446</b>	<b>(1,837,334)</b>	<b>1,874,687</b>	<b>21,351</b>	<b>(306,739)</b>	<b>103,302</b>	<b>2,900</b>	<b>0</b>



## Department Operating Budget Summary

Department: 16 - Highway	2021 Budget Summary									
	1621 - HWY-Shop OPS	1622 - HWY-Fuel Handling	1623 - HWY-Machinery Operations	1624 - HWY-Bituminous Machinery Fund	1625 - HWY-Buildings & Grounds	1627 - HWY-Salt Brine Machinery Fund	1630 - HWY-Emp Taxes & Benefits	1640 - HWY-Snow Removal	1641 - HWY-Salt Brine Production	1650 - HWY-Co Aid Roads
Expense / Expenditure										
100 - Personnel Services	214,233	0	251,847	55,710	38,415	0	1,612,034	288,732	0	64,884
200 - Contractual Services			764,600	145,500	82,605	8,240				
300 - Supplies and Expense	42,600	12,100	5,000	26,125	46,700	7,755	0	601,697	7,533	
500 - Fixed Charges			57,089	2,100	15,847	1,075			1,721	
700 - Grants and Contributions										410,532
<b>Total Operating Expenditures</b>	<b>256,833</b>	<b>12,100</b>	<b>1,078,536</b>	<b>229,435</b>	<b>183,567</b>	<b>17,070</b>	<b>1,612,034</b>	<b>890,429</b>	<b>9,254</b>	<b>475,416</b>
800 - Capital Outlay			1,355,000							
900 - Other Financing Uses	0	(35,205)	(2,090,226)			(17,070)	0		(9,104)	
<b>Expense / Expenditure Total</b>	<b>256,833</b>	<b>(23,105)</b>	<b>343,310</b>	<b>229,435</b>	<b>183,567</b>	<b>0</b>	<b>1,612,034</b>	<b>890,429</b>	<b>150</b>	<b>475,416</b>
Revenue / Funding Source										
41 - Taxes										
43 - Intergovernmental Revenues										
44 - Licenses and Permits										
46 - Public Charges for Services										
47 - Intergovernmental Charges for Services		0	(403,551)	(254,879)						(417,440)
48 - Miscellaneous Revenues			(3,200)					0		
49 - Other Financing Sources										
<b>Revenue / Funding Source Total</b>		<b>0</b>	<b>(406,751)</b>	<b>(254,879)</b>				<b>0</b>		<b>(417,440)</b>
<b>Beginning Carryover</b>	<b>(41,250)</b>	<b>23,105</b>	<b>1,347,041</b>	<b>81,154</b>	<b>(154,863)</b>	<b>7,734</b>	<b>(3,211,887)</b>	<b>0</b>	<b>932,080</b>	<b>633,901</b>
<b>Ending Carryover</b>	<b>(298,083)</b>	<b>46,210</b>	<b>1,410,482</b>	<b>106,598</b>	<b>(338,430)</b>	<b>7,734</b>	<b>(4,823,921)</b>	<b>16,806</b>	<b>932,080</b>	<b>575,925</b>
<b>16 - Highway Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>907,235</b>	<b>150</b>	<b>0</b>



## Department Operating Budget Summary

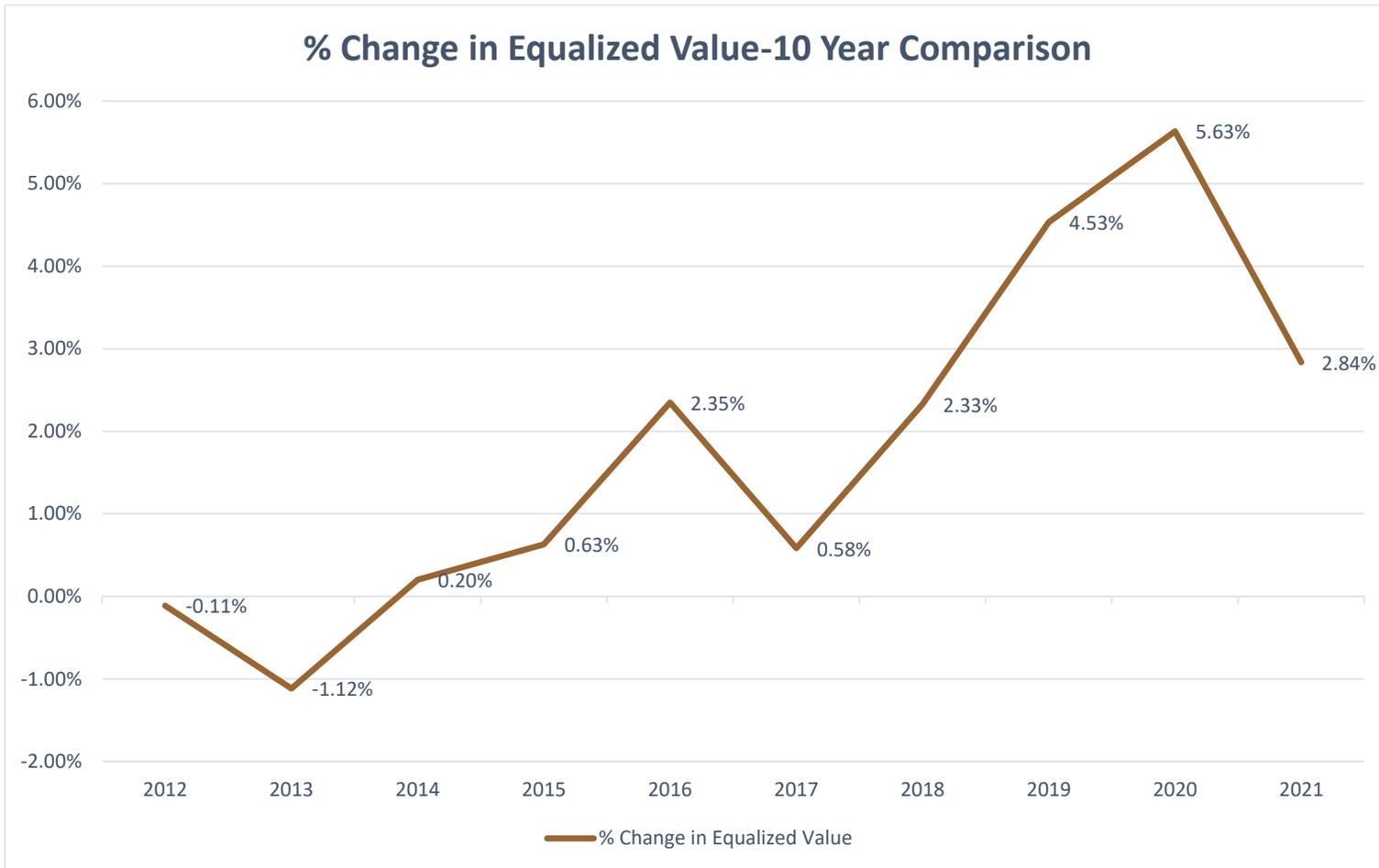
Department: 16 - Highway	2021 Budget Summary						2021 Total	Change %	2020 Budget
	1660 - HWY Co Aid Bridges	1670 - HWY- Maint State Roads	1671 - HWY- Maint Local Roads	1672 - HWY- Other Services	1690 - HWY- Capital Projects	1691 - Highway Paying Agent			
Expense / Expenditure									
100 - Personnel Services	15,948	626,751	177,540	96,736	417,023		5,779,712	-4.25%	6,036,398
200 - Contractual Services						27,835	1,054,220	+0.31%	1,050,944
300 - Supplies and Expense		482,496	948,934	420,330	1,527,715		6,340,893	-7.58%	6,861,083
500 - Fixed Charges							773,062	+0.86%	766,466
700 - Grants and Contributions	113,438						523,970	+2.34%	512,013
Total Operating Expenditures	129,386	1,109,247	1,126,474	517,066	1,944,738	27,835	14,471,857	-4.96%	15,226,904
800 - Capital Outlay					350,000		1,705,000	+66.34%	1,025,000
900 - Other Financing Uses							(2,190,685)	-0.05%	(2,191,673)
Expense / Expenditure Total	129,386	1,109,247	1,126,474	517,066	2,294,738	27,835	13,986,172	-0.53%	14,060,231
Revenue / Funding Source									
41 - Taxes							0	0.00%	0
43 - Intergovernmental Revenues							(3,169,425)	+31.37%	(2,412,683)
44 - Licenses and Permits							(16,000)	+445.14%	(2,935)
46 - Public Charges for Services							0	0.00%	0
47 - Intergovernmental Charges for Services	(74,917)	(1,127,584)	(1,137,872)	(520,712)			(5,950,550)	-8.10%	(6,475,216)
48 - Miscellaneous Revenues						0	(6,700)	0.00%	(6,700)
49 - Other Financing Sources					(2,350,000)		(2,350,000)	+2.17%	(2,300,000)
Revenue / Funding Source Total	(74,917)	(1,127,584)	(1,137,872)	(520,712)	(2,350,000)		(11,492,675)	+2.64%	(11,197,534)
Beginning Carryover	289,132	924,387	242,535	88,673	2,842,220	(27,835)	4,682,850	-49.69%	9,308,482
Ending Carryover	334,663	942,724	253,933	92,319	2,897,482	(55,670)	3,368,703	+56.69%	7,778,707
16 - Highway Total	100,000	(0)	(0)	(0)	0	0	1,179,350	-11.52%	1,332,922

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## **STATISTICAL DATA**

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# WOOD COUNTY



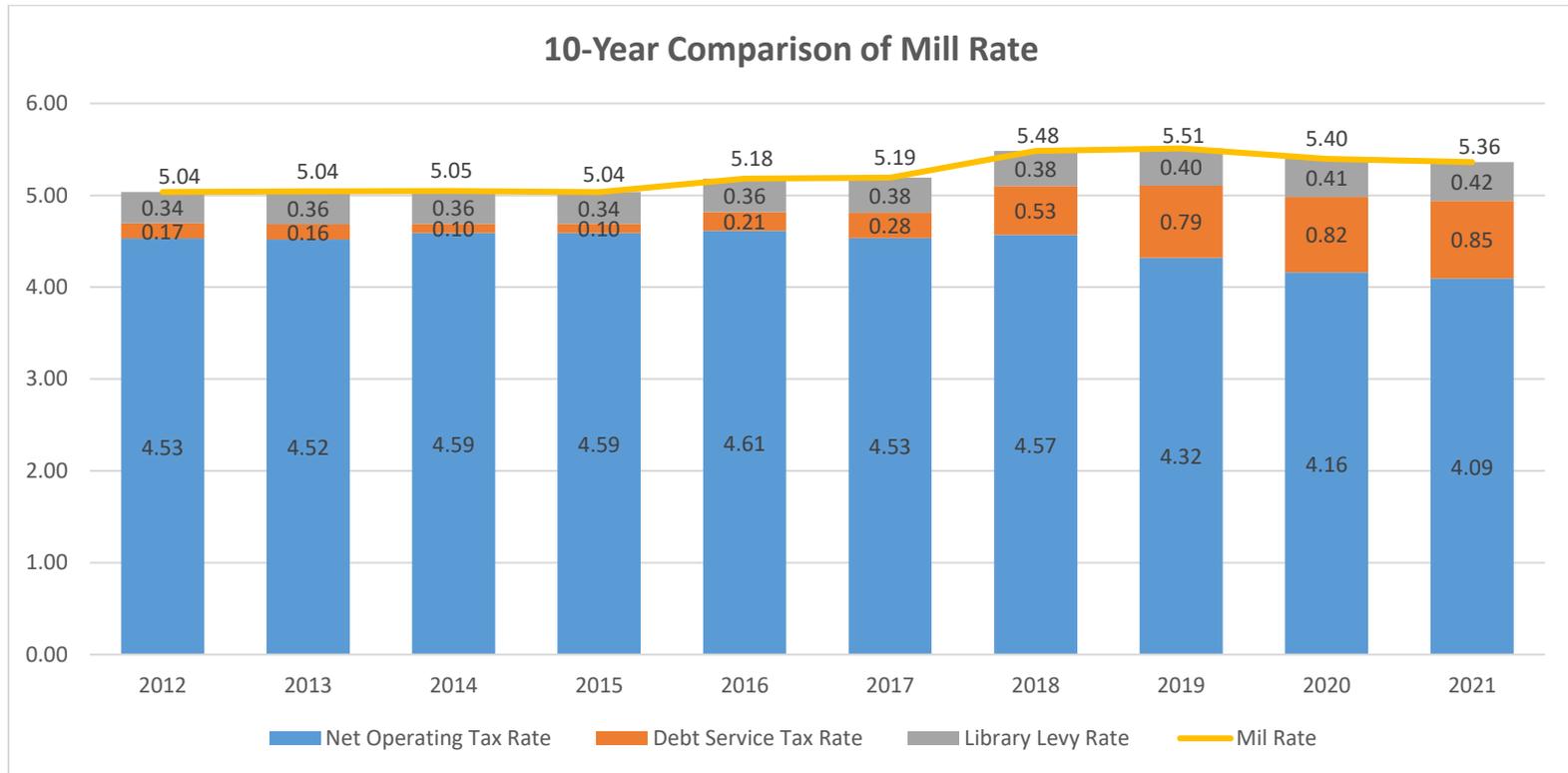
# WOOD COUNTY

## WOOD COUNTY, WISCONSIN EQUALIZED PROPERTY VALUE BY MUNICIPALITY REDUCED BY TID VALUE INCREMENT

Levy year:	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
For budget year:	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Municipality</b>										
Arpin	50,688,600	50,542,900	54,810,700	55,882,400	58,422,400	60,483,200	62,330,100	65,664,700	66,555,500	73,101,500
Auburndale	52,029,500	50,929,900	50,324,200	53,385,700	59,683,500	60,214,600	61,360,100	73,814,600	78,107,900	77,134,400
Cameron	53,466,500	53,483,000	55,900,300	57,422,500	56,499,100	48,624,900	50,337,400	50,761,900	55,109,800	58,486,600
Cary	46,046,200	44,000,800	45,598,700	42,960,900	44,253,700	46,222,800	47,864,600	50,421,300	51,919,400	51,762,600
Cranmoor	37,403,100	35,580,300	40,149,900	35,650,100	37,681,100	37,455,000	36,775,300	41,100,000	41,542,100	35,470,700
Dexter	29,788,900	30,429,100	29,881,300	28,958,400	29,168,700	30,011,200	30,868,100	34,379,000	35,602,800	36,477,700
Grand Rapids	475,125,900	471,619,900	465,780,300	489,663,700	472,758,600	476,881,900	506,689,400	531,859,300	566,082,400	584,914,500
Hansen	51,366,600	49,518,200	51,537,900	50,786,800	53,663,600	54,533,700	56,876,800	59,144,800	61,993,200	62,525,900
Hiles	21,003,300	21,259,200	22,744,500	21,802,300	22,089,600	21,941,700	22,468,200	25,433,300	24,625,600	24,944,700
Lincoln	128,642,000	124,722,400	132,255,300	128,825,400	136,010,200	136,310,500	136,315,600	142,726,400	145,116,200	145,580,400
Marshfield	58,664,900	57,184,500	59,161,800	60,782,200	61,954,200	62,306,000	63,536,300	66,310,000	69,392,300	72,687,300
Milladore	41,872,100	40,853,900	40,493,600	39,896,200	39,820,200	40,873,500	42,405,700	42,058,000	43,770,200	46,123,100
Port Edwards	80,289,400	80,604,600	81,103,900	77,352,800	81,983,800	84,240,300	83,973,600	86,632,000	88,091,800	95,808,800
Remington	30,802,100	29,216,200	30,312,600	29,658,700	30,502,800	30,808,500	30,017,200	32,349,900	34,761,200	35,685,900
Richfield	92,442,000	89,330,900	93,065,700	93,111,800	95,083,100	97,033,200	97,068,700	102,871,600	105,306,000	106,451,600
Rock	71,664,200	68,690,100	72,459,300	72,446,800	74,347,400	73,539,500	76,483,600	79,650,400	81,004,800	83,006,400
Rudolph	59,345,800	58,792,100	57,934,800	59,950,000	60,447,000	64,988,200	69,089,600	72,262,300	75,112,200	91,568,300
Saratoga	294,349,400	277,245,300	286,499,300	292,546,100	302,766,200	323,939,900	329,354,000	350,209,200	375,570,800	393,736,600
Seneca	72,865,200	75,350,600	69,648,000	68,871,500	74,362,000	72,275,400	76,604,900	80,915,000	84,566,000	87,964,900
Sherry	58,434,000	56,941,800	56,035,100	56,845,200	64,257,800	60,282,500	64,589,400	54,919,300	57,337,900	60,120,900
Sigel	63,501,300	62,276,600	64,042,000	63,193,800	67,514,900	69,128,000	74,356,400	76,112,900	76,299,100	78,111,500
Wood	62,095,700	59,195,100	61,064,300	61,737,200	65,716,900	70,014,500	70,288,200	74,129,700	78,357,300	78,677,300
<b>Town total</b>	<b>1,931,886,700</b>	<b>1,887,767,400</b>	<b>1,920,803,500</b>	<b>1,941,730,500</b>	<b>1,988,986,800</b>	<b>2,022,109,000</b>	<b>2,089,653,200</b>	<b>2,193,725,600</b>	<b>2,296,224,500</b>	<b>2,380,341,600</b>
Arpin	9,644,100	10,096,600	10,239,400	10,044,600	10,052,700	9,777,800	11,048,500	11,335,500	11,314,300	11,851,600
Auburndale	33,903,200	32,358,900	30,711,100	31,225,600	32,667,800	32,813,400	33,936,300	34,694,300	37,040,900	39,603,900
Biron	75,864,400	74,993,400	75,303,600	69,202,900	71,427,700	67,918,300	67,125,600	69,217,900	74,983,300	73,159,800
Hewitt	50,238,800	49,882,300	49,250,600	51,178,800	54,736,800	52,808,700	52,002,700	54,388,800	57,552,100	59,727,000
Milladore	8,936,100	8,908,000	9,454,700	9,651,600	10,546,600	10,419,300	10,907,500	11,101,000	11,766,300	12,401,900
Port Edwards	100,946,500	101,865,600	99,545,700	81,817,700	86,472,900	87,123,200	86,675,300	88,513,700	96,183,100	100,047,300
Rudolph	25,112,600	24,156,300	25,310,000	26,692,900	28,473,600	27,728,600	29,160,800	30,095,400	31,632,800	33,413,300
Vesper	26,774,500	25,085,500	24,142,500	25,332,900	26,170,900	25,491,800	26,605,100	26,858,500	29,403,400	30,534,900
<b>Village total</b>	<b>331,420,200</b>	<b>327,346,600</b>	<b>323,957,600</b>	<b>305,147,000</b>	<b>320,549,000</b>	<b>314,081,100</b>	<b>317,461,800</b>	<b>326,205,100</b>	<b>349,876,200</b>	<b>360,739,700</b>
Marshfield	1,211,773,600	1,205,686,500	1,201,547,800	1,231,337,900	1,256,650,500	1,284,731,000	1,290,872,700	1,359,349,000	1,446,060,500	1,491,440,600
Nekoosa	94,364,900	91,143,500	89,255,450	91,517,200	97,098,700	96,822,700	93,371,700	95,956,000	102,930,900	100,778,300
Pittsville	25,834,250	23,136,850	26,255,450	25,353,050	26,833,000	26,790,200	27,719,900	28,129,300	29,044,000	32,820,800
Wisconsin Rapids	996,275,600	1,005,192,400	987,458,700	983,006,400	995,524,400	968,432,200	1,003,568,900	1,037,912,700	1,101,196,500	1,110,192,500
<b>City total</b>	<b>2,328,248,350</b>	<b>2,325,159,250</b>	<b>2,304,517,400</b>	<b>2,331,214,550</b>	<b>2,376,106,600</b>	<b>2,376,776,100</b>	<b>2,415,533,200</b>	<b>2,521,347,000</b>	<b>2,679,231,900</b>	<b>2,735,232,200</b>
<b>County total</b>	<b>4,591,555,250</b>	<b>4,540,273,250</b>	<b>4,549,278,500</b>	<b>4,578,092,050</b>	<b>4,685,642,400</b>	<b>4,712,966,200</b>	<b>4,822,648,200</b>	<b>5,041,277,700</b>	<b>5,325,332,600</b>	<b>5,476,313,500</b>
Change from prior year	-0.11%	-1.12%	0.20%	0.63%	2.35%	0.58%	2.33%	4.53%	5.63%	2.84%

Source: Wisconsin Department of Revenue

# WOOD COUNTY



# WOOD COUNTY

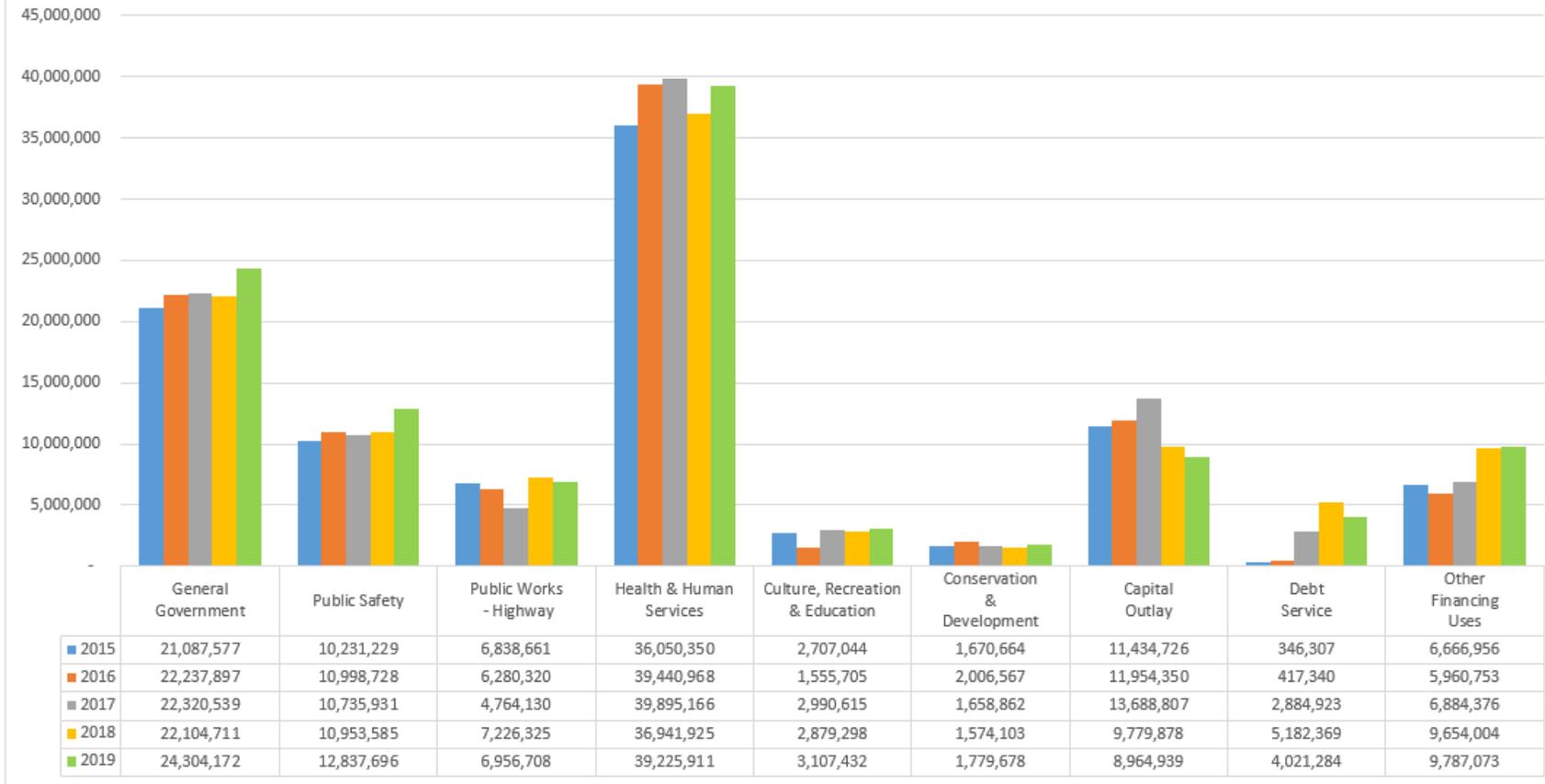
## Property Tax Mill Rate History

Budget Year	Operating	Debt Service	Municipalities With Library	Library Aid*	Municipalities Without Library
1994	5.3552	0.4357	5.7909	0.0000	5.7909
1995	5.3356	0.5075	5.8431	0.0000	5.8431
1996	5.3541	0.4357	5.7898	0.0000	5.7898
1997	5.3551	0.4271	5.7822	0.0000	5.7822
1998	5.3741	0.4102	5.7843	0.0000	5.7843
1999	5.3552	0.3806	5.7358	0.0000	5.7358
2000	5.3552	0.3638	5.7190	0.0000	5.7190
2001	5.3552	0.3390	5.6942	0.3603	6.0545
2002	5.3552	0.3206	5.6758	0.3666	6.0424
2003	5.3552	0.3411	5.6963	0.3557	6.0520
2004	5.3552	0.3532	5.7084	0.3705	6.0789
2005	4.4359	0.3919	4.8278	0.3565	5.1842
2006	4.4304	0.3974	4.8278	0.3485	5.1762
2007	4.5454	0.4033	4.9487	0.3385	5.2871
2008	4.3888	0.4227	4.8116	0.3131	5.1246
2009	4.3732	0.4106	4.7838	0.3034	5.0873
2010	4.3524	0.3447	4.6971	0.3334	5.0305
2011	4.5275	0.1744	4.7019	0.3360	5.0379
2012	4.5302	0.1677	4.6979	0.3388	5.0367
2013	4.5202	0.1619	4.6821	0.3612	5.0433
2014	4.5887	0.1025	4.6912	0.3568	5.0480
2015	4.5914	0.0993	4.6907	0.3446	5.0353
2016	4.6125	0.2072	4.8197	0.3618	5.1815
2017	4.5343	0.2779	4.8122	0.3790	5.1912
2018	4.5675	0.5341	5.1016	0.3827	5.4843
2019	4.3203	0.7872	5.1075	0.4029	5.5104
2020	4.1616	0.8235	4.9851	0.4109	5.3960
2021	4.0949	0.8452	4.9401	0.4214	5.3615

The levy for county aid to libraries is not assessed on properties in municipalities with a public library: Township of Arpin, Village of Vesper, and Cities of Marshfield, Nekoosa, Pittsville and Wisconsin Rapids.

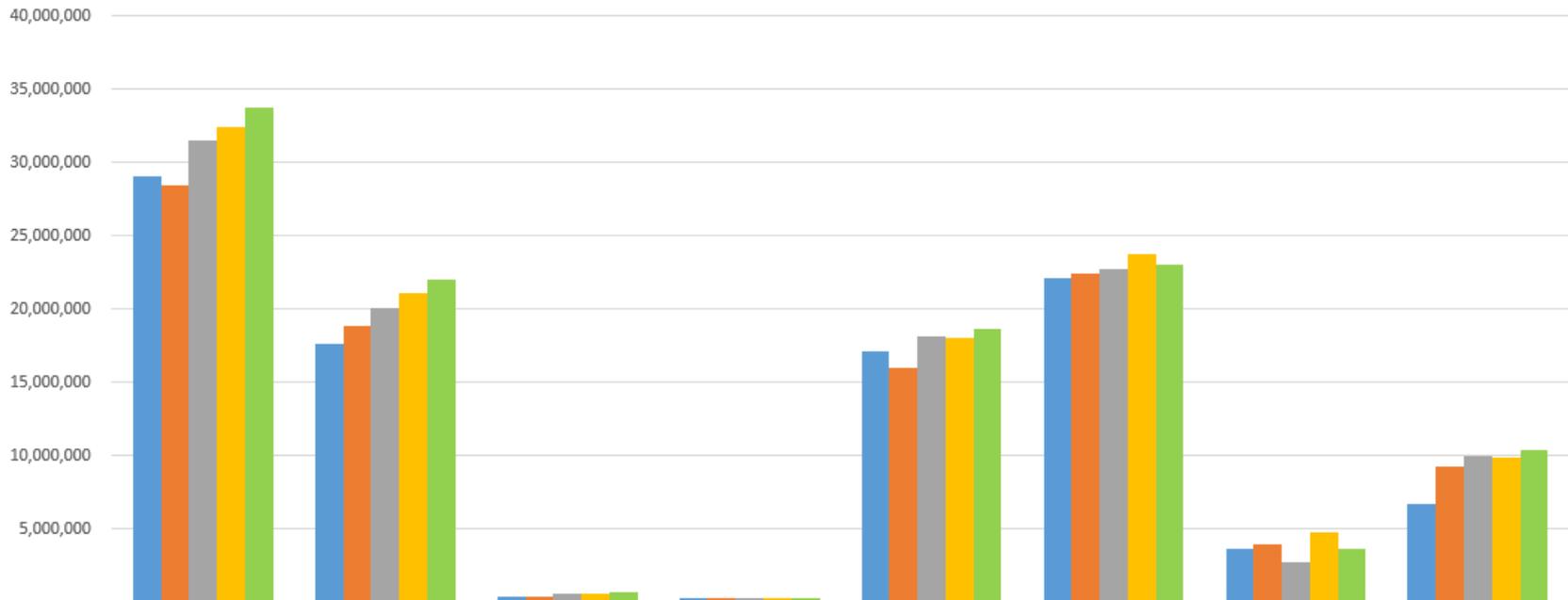
# WOOD COUNTY

## Five Year Comparison of Actual Expenditures by Category



# WOOD COUNTY

## Five Year Comparison of Actual Revenues by Category



	Taxes	Intergovernmental	License & Permits	Fines, Forfeits & Penalties	Public Charges for Services	Intergovernmental Charges for Service	Miscellaneous	Other Financing Sources
■ 2015	29,056,947	17,600,054	325,179	288,463	17,130,306	22,139,183	3,641,041	6,666,956
■ 2016	28,496,068	18,867,828	342,787	291,742	16,014,945	22,426,829	3,964,962	9,210,753
■ 2017	31,472,323	20,044,200	528,204	270,383	18,136,675	22,770,174	2,696,047	9,925,356
■ 2018	32,434,516	21,139,328	563,912	267,866	18,055,840	23,790,268	4,739,241	9,833,244
■ 2019	33,762,498	22,027,110	633,716	253,306	18,634,631	23,009,309	3,624,742	10,323,971

# WOOD COUNTY

## Full Time Equivalent Employees

Department	2019	2020	2021
Edgewater Haven Nursing Home	73.15	83.64	68.00
Health Department	27.43	28.19	33.31
Human Services - Community	154.47	161.49	157.25
Humane Officer	0.23	0.23	0.23
Norwood Health Center	87.19	87.33	76.80
Veterans Service Office	3.91	4.16	4.16
<b>Health and Human Services</b>	<b>346.38</b>	<b>365.04</b>	<b>339.75</b>
Communications	1.22	1.22	1.22
Dispatch	21.26	21.26	20.26
Emergency Management	5.39	5.39	5.39
Sheriff and Corrections	70.19	77.05	77.84
<b>Public Safety</b>	<b>98.06</b>	<b>104.92</b>	<b>104.71</b>
<b>Public works (Highway Department)</b>	<b>47.87</b>	<b>48.81</b>	<b>46.67</b>
Child Support	10.79	10.78	10.79
Circuit Court Branch I	4.71	4.72	4.72
Circuit Court Branch II	1.03	1.05	1.05
Circuit Court Branch III	1.08	1.05	1.05
Clerk of Courts	11.46	12.09	12.27
Coroner	0.66	0.66	0.66
Corporation Counsel	2.47	2.87	2.57
County Clerk	2.91	2.94	2.94
District Attorney	3.88	6.78	9.70
Finance	4.00	4.00	4.00
Human Resources	5.20	5.00	5.00
Information Systems	11.00	11.50	11.96
Justice Coordinator	0.00	0.97	1.00
Maintenance	5.47	5.00	4.80
Register of Deeds	4.85	4.84	4.84
Treasurer	3.97	3.97	3.97
Victim Witness	1.94	1.94	1.94
<b>General Government</b>	<b>75.42</b>	<b>80.16</b>	<b>83.26</b>
Parks and Forestry	16.53	16.92	17.05
University of Wisconsin Extension	2.06	2.00	2.25
<b>Culture, Education and Recreation</b>	<b>18.59</b>	<b>18.92</b>	<b>19.30</b>
Land and Water Conservation	4.97	5.97	5.47
Planning and Zoning	6.91	6.91	6.91
<b>Conservation and Economic Development</b>	<b>11.88</b>	<b>12.88</b>	<b>12.38</b>
<b>Total Wood County</b>	<b>598.20</b>	<b>630.73</b>	<b>606.07</b>

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**GLOSSARY**  
**(AS THESE TERMS APPLY TO WOOD COUNTY)**

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The annual budget document and talks surrounding the budget process contain specialized and technical terminology that is 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.

### **ACCOUNTING BASIS**

The basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements.

### **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.

### **ADA**

Americans with Disabilities Act; federal legislation (P.L. 101-336) requiring equal opportunity for the disabled in the access to programs and services and in employment matters.

### **ADOPTED BUDGET**

The budget that is approved by the County Board in November for the following fiscal year beginning January 1.

### **AFDC**

Aids to Families with Dependent Children; the former income maintenance program, now replaced by W-2, providing payments to low-income households with children.

### **AGENCY FUNDS**

A fund to account for dollars of which the County is a custodian. The County does not manage the funds or make decisions about their use.

### **ALLOCATED APPLIED CREDITS**

Contra expenses credited to the individual cost centers when charges are made to other cost centers based on use.

**AODA**

Alcohol and Other Drug Abuse; services to individuals experiencing alcohol and/or other drug abuse are available through the Human Services Department.

**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. Debt Service
7. Grants, Contributions & Other
8. Capital Outlay
9. Other Financing Uses

**ASSESSMENT**

An assessment is the value placed upon a property by the local assessor, which is a basis for levying property taxes (See equalized property valuation). This amount may be above or below the current market value of the property. Taxes are not levied on assessed value.

**ASSESSED VALUATION**

A valuation set on real estate and certain personal property, by the municipal assessor, as a basis for levying property taxes (See equalized property valuation).

**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.

### **AUTHORIZED POSITIONS**

Regular full-time or regular part-time positions as authorized by a County Board approved ordinance.

### **BALANCE SHEET**

A statement that discloses the financial condition of an entity by assets, liabilities, and fund balance (equity) of a fund or account group at a specific date to exhibit financial position.

### **BALANCED BUDGET**

A budget in which revenues and expenditures are equal. Wood 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.

### **BOARD OF SUPERVISORS**

The Wood County Board of Supervisors is a body of government comprising 19 elected supervisors from each of the districts in the county. The Board acts similarly to the state legislature in that in is the policy-making body of the County government. It establishes county ordinances, levies taxes, passes laws concerning law enforcement and appropriates money for services.

### **BOND**

A written promise to pay a specified sum of money (called the principal amount or face value of a debt instrument) 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.

### **BOND RATING**

A level of risk assigned to general obligation promissory notes assessed by a rating agency. The higher the rating, the less risky the notes are to the entity borrowing the funds. Moody's Investors Service, Inc. has assigned a double-A rating of Aa1 to Wood County's general obligation debt.

### **BONDED DEBT**

The portion of indebtedness represented by outstanding bonds, which include general obligation promissory notes that are backed by approved, irrevocable future tax levies for debt service.

### **BUDGET**

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. As defined in s 65.90, Wisconsin State Statutes, the Capital Budget and Operating Budget Appropriations Resolutions adopted by the County Board.

### **BUDGET MESSAGE**

The opening section of the budget prepared by the County Finance Director, which provides the County Board of Supervisors and the public with a general summary of important aspects of budget policy, including changes from the current and previous fiscal years.

### **BUDGET NARRATIVE**

A document describing the county's financial plan of operation embodying proposed expenditures for a given period, generally a fiscal year, and the proposed means of financing them. It may also include narrative, historical, comparative, summary and other financial information as needed.

### **BUDGETARY CONTROL**

The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorization.

### **BUDGETED POSITIONS**

Authorized positions that are funded in the current or ensuing budget year.

### **CAPITAL ASSETS**

Assets of significant value and having a useful life of several years. Capital assets, sometimes referred to as fixed assets, include buildings, equipment, improvements other than buildings, and land. In the private sector, these assets are referred to most often as property, plant and equipment.

### **CAPITAL IMPROVEMENT**

An active or proposed non recurrent expenditure in one or more specified plan years of an amount usually in excess of five thousand dollars (\$5,000) for costs associated with a permanent fixed asset (e.g. Building, land, highway and technology improvements, equipment) which has a useful life or extends the useful

### **CAPITAL IMPROVEMENT PLAN (CIP)**

A plan for capital expenditures to be incurred each year over a fixed number of years, usually five or ten, to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

### **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.

### **CARRY FORWARD**

Budget authority that does not lapse at the end of a fiscal year, but is allowed to be extended into the following fiscal year. Carry Forwards are usually associated with large-scale capital projects, equipment acquisition or grants that may span multiple fiscal years.

### **CASH ACCOUNTING**

Accounting basis by which amounts are recorded on the day cash changes hands. For instance, revenue would be recorded when and to the extent a payment is made, not when and in the amount of an invoice being issued.

### **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.

### **CDBG**

Community Development Block Grant.

### **CHILDREN'S LONG TERM SUPPORT (CLTS)**

Home and Community Based Waiver Funding provides fully funded and locally-matched tax levy funding for children diagnosed with Autism, Asperger's and Pervasive Developmental Disorders.

### **COMMISSIONS AND BOARDS**

Members consist of both County Board of Supervisors and citizens. Most commission and board members are appointed by the County Executive and are approved by the County Board. Responsibilities include making policy recommendations to the Executive on decisions that affect county government services and operations.

### **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.

### **COMMUNITY AIDS – BASIC COUNTY ALLOCATION (BCA)**

The major state funding source for County Human Service Department programs. These funds can be broadly used to pay for social services and services for mentally disabled persons.

### **COMMUNITY OPTIONS PROGRAM WAIVER (COP-Waiver; COP-W)**

Provides Medical Assistance funding for home and community-based care for elderly and physically disabled citizens who have long-term care needs, and who would otherwise be eligible for Medical Assistance reimbursement in a nursing home. County participation was mandated effective January 1, 1990.

### **COMMUNITY RECOVERY SERVICES (CRS)**

1915(i) Home and Community Based Services, will provide three specific services: Community Living Supportive Services, Supported Employment, and Peer Supports under the umbrella of psychosocial rehabilitation to individuals with serious and persistent mental illness.

### **COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)**

The official annual financial report for the County. This report is prepared in conformity with Generally Accepted Accounting Principles, and is subject to review by a public accounting firm. The report provides information used by bond rating agencies, prospective investors, regulatory and funding agencies, and other interested parties.

### **COMPREHENSIVE COMMUNITY SERVICES (CCS)**

Under State Administrative Code Ch. DHS 36, Comprehensive Community Services are designed to provide persons with mental disorders and substance-use disorders a flexible array of individualized community based psycho-social rehabilitation services authorized by a mental health professional to consumers with mental health or substance use issues across their lifespan.

### **CONSUMER PRICE INDEX (CPI)**

A statistical description of price levels published by the United States Department of Labor's Bureau of Labor Statistics. This index is used to measure the amount of economic inflation/deflation, or increase/decrease in the cost of living.

### **CONTINGENCY FUNDS**

Assets or other resources set aside to provide for unforeseen expenditures or for anticipated expenditures of uncertain amounts during the budget year.

### **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.

**COUNTY BOARD CHAIRMAN**

A County Board member elected by the County Board. This position refers all matters directed to the County Board to the appropriate standing committees of the Board, and is responsible for determining the meeting agendas and for conducting the proceedings of the Board at its meeting.

**COUNTY BOARD OF SUPERVISORS**

The acting County legislative body. Comprised of nineteen (19) supervisors elected from separate districts. Supervisors are elected for two-year terms in April of even numbered years.

**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 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 RATE LIMIT**

The maximum debt rate at which the County may levy a tax, imposed by the state legislature based on the 1992 paid 1993 debt rate.

**DEFICIT**

The excess of expenditures/uses over revenues/resources.

**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.

**DESIGNATED FUND BALANCE**

That portion of the unreserved fund balance which has been designated by the County Board for tentative future spending plans (e.g. for contingencies or equipment replacement).

**EFFECTIVENESS MEASURE**

A type of performance measure that identifies results, accomplishments or quality of the item or service provided, also outcome measure.

**EFFICIENCY MEASURE**

A type of performance measure that reports the measure of how much output or outcome can be produced or provided by a given resource level or how much input it takes to produce a given level of outcome. Indicators that quantify the relationship between inputs and outputs which can be expressed as productivity ratios or a unit-cost ratios.

**ENCUMBRANCE**

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

**ENTERPRISE FUNDS**

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

**EQUALIZED PROPERTY VALUE**

The State of Wisconsin's estimate of the current market value of property, generally also called fair market value of full value. Equalized value is used to apportion property tax levies (county, school districts, vocational technical and adult education districts).

**EQUITY**

The excess of assets over liabilities generally referred to as fund balance.

**ESTIMATE**

An estimate is a projection of the current year's revenues or expenditures.

**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 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.

## **FIDUCIARY FUNDS**

Funds used to report assets held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trusts funds, investment trust funds, private-purpose trust funds, and agency funds.

## **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 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 <http://www.co.wood.wi.us/Departments/Finance>

## **FINANCIAL STATEMENTS**

Presentation of financial data that shows the financial position, cash flows generated, and the results of financial operations of a fund, for a group of accounts, or an entire entity for a particular accounting period.

## **FINES & FORFEITS & PENALTIES**

Law and ordinance violations, awards and damages.

## **FISCAL YEAR**

A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. Wood County's fiscal year is January 1 through December 31.

## **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, workers compensation insurance, unemployment insurance, social security and retirement.

### **FULL-TIME EQUIVALENT (FTE)**

The hourly equivalent of a full-time employee - an employee working what is considered to be a standard work week, which in general is 40 hours per week. An FTE can be made up of either one full-time employee or two or more part-time employees whose total hours add up to a standard work week.

### **FUNCTIONAL AREA**

Departments are grouped in the annual budget according to the related functions that they perform. The budget has eight functional areas including: General Government; Public Safety; Public Works; Health & Human Services; Culture, Recreation and Education; Conservation and Development; Debt Service; and Capital Projects.

### **FUND**

A fiscal entity that is segregated for the purpose of accounting and budget reporting with a complete set of self-balancing accounts to include assets, liabilities, equity/fund balance and revenues and expenditures/expense. The following is a brief definition of the major types of funds used by Wood County.

- **General** – to account for all financial resources used to fund general government operations not accounted for by other funds.
- **Special Revenue** – are created to account and report revenue sources that are restricted or committed to specified purposes.
- **Capital Projects** – to account for financial resources to be used for the acquisition or construction of major facilities or equipment.
- **Debt Service** – to account for the accumulation of resources for, and the payment of, general long-term debt and interest (other than enterprise and internal service fund debt).
- **Proprietary** – an account that uses the accrual basis of accounting.
  - **Enterprise** – to account for operations that are financed and operated similar to private businesses with the intention that the costs of providing goods or services to the general public is to be financed or recovered primarily through user charges.
  - **Internal Service** – to account for the cost of providing goods or services by one department to another department on a cost-reimbursement basis.

## FUND BALANCE

Fund Balance is the difference between assets and liabilities in a government fund's balance sheet.

Beginning in 2011, GASB 54 established five classifications of fund balance with a hierarchy that is based on the extent to which spending constraints restrict how a government can use the funds. The five classifications are:

- **Nonspendable fund balance** – amounts that are not in a spendable form, such as inventory or prepaid expenses. It also includes amounts that are required to be maintained intact, such as the principal of an endowment fund.
- **Restricted fund balance** – amounts that can be spent only for specific purposes stipulated by external providers, such as grant providers or bondholders, as well as amounts that are restricted constitutionally or through legislation.
- **Committed fund balance** – amounts that can be used only for specific purposes that are determined by a formal action of the County Board. These commitments may be changed or lifted, but only by the same formal action that was used to impose the constraint originally.
- **Assigned fund balance** – amounts that are intended for specific purposes, as expressed by the governing body or authorized official. This applies to the remaining resources in any governmental fund other than the general fund that are intended to be used for a defined purpose.
- **Unassigned fund balance** – all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

## FUND BALANCE APPLIED

The portion of the Unreserved, Undesignated Fund Balance exceeding the desired Fund Reserve amount which is used to finance a portion of the budget which would otherwise be levied for.

## FUND BALANCE LEVIED

An amount included in the tax levy to increase the Unreserved, Undesignated Fund Balance to the desired Fund Reserve amount.

## FUND PURPOSE

A statement that describes the reasons why the fund exists. It is mainly used to describe the purpose of certain special revenues and proprietary (Internal Services and Enterprises) funds.

**GENERAL FUND**

The fund used to account for all financial resources, except those required to be accounted for in another fund.

**GENERAL FUND BALANCE APPLIED**

Financing method which reduces both the General Fund balance and the tax levy required by applying general fund resources to offset expenses within a given budget year.

**GENERAL FUND RESERVE**

The Unreserved, Undesignated Fund Balance in the County's General Fund. The County has established a General Fund Reserve of 15.0% of the operating expenditures less capital outlay.

**GENERAL OBLIGATION BONDS**

Bonds which the full faith and credit of the issuing government are pledged for payment.

**GENERAL PURPOSE REVENUES**

"General Purpose Revenues" consist of general taxes collected by the County which are paid into specific funds, lose their identity, and are then available for general appropriation. They include property taxes, sales taxes, shared revenues from the State of Wisconsin, and fund balances applied and levied.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP)**

The conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.

**GEOGRAPHIC INFORMATION SYSTEM (GIS)**

A computer-based technology tool to display and map information for planning and analysis.

**GOALS**

A statement of the ideal desired outcomes for a division, department, program or the County as a whole. Should reflect desired outcomes or results as identified in the vision.

**GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA)**

The GFOA is a professional association of state, provincial and local finance officers dedicated to enhancing and promoting the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)**

The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

## **GOVERNMENTAL FUNDS**

Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

## **GRANTS, CONTRIBUTIONS & OTHER**

Direct relief, grants/donations, awards/indemnities, and losses. A category of revenue that represents funds received from the state or Federal Government. The funds may have been given to the county for a specific purpose or for general county use.

## **IMPACT FEE**

A charge imposed on a developer to offset the cost of infrastructure and related services that will need to be provided by the local government.

## **INDIRECT COST ALLOCATION PLAN**

A methodology that allocates the allowable costs of central service departments to grantee departments or programs. Its purpose is to determine the full cost of a program to maximize federal reimbursements. Central services departments are those that generally provide services to other county departments such as the Finance Department. Grantee departments are those that provide services directly to the public.

## **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.

## **INFRASTRUCTURE**

Public domain capital assets such as roads, bridges, drainage systems, and similar assets that are immovable and of value only to the government unit.

## **INPUT INDICATOR**

A type of performance measure indicating the volume of resources used in delivering a program or service.

## **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 AND 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.

### **LEGAL DEBT LIMIT**

Under Wisconsin State Statutes, a municipality's aggregate amount of debt, including existing indebtedness, shall not exceed 5% of the taxable property located therein as equalized for state purposes.

### **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 Wood County are: Taxes, Intergovernmental Grants & Aids; Licenses & Permits; Fines, Forfeits & Penalties; Public Charges for Services; Intergovernmental Charges for Services; Miscellaneous Revenue and Other Financing Sources. The nine major categories of expenditures/expenses used by Wood County are: Personal Services, Contractual Services, Supplies & Expenses, Building Materials, Fixed Charges, Debt Service, Grants, Contributions and Other, Capital Outlay and Other Financing Uses.

### **LONG-TERM DEBT**

Debt with a maturity of more than one year after the date of issuance.

### **MAJOR FUNDS DEFINITIONS**

A fund is considered major if it is the primary operating fund of the County or meets the following criteria: (1) Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type. (2) The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least five percent of the corresponding total for all governmental and enterprise funds combined. In addition, any other governmental or proprietary fund that the County believes is particularly important to financial statement users may be reported as a major fund.

### **MATURITY**

The date on which the principal or stated value of investments or debt obligations are due and may be reclaimed.

### **MEDICAL ASSISTANCE (MA)**

A Medicaid (Title XIX) program that pays for necessary health care services for persons whose financial resources are not adequate to provide for their health care needs.

### **MILL (TAX) RATE**

Rate applied to the equalized value of property to determine property taxes. A mill is 1/10th of a penny or \$1.00 of tax for each \$1,000 of equalized valuation.

### **MISCELLANEOUS REVENUE**

Interest and dividends, rent, property sales and loss compensation.

### **MISSION**

A statement defining the major reasons for the existence of the agency, including its purpose in County government.

### **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.

**MODIFIED BUDGET**

An ordinance and fund transfer as a result of unanticipated revenues and/or expenditures that change the adopted budget; it then becomes a modified budget.

**NET ASSETS**

The residual of all other elements presented in a statement of financial position.

**NON-DEPARTMENTAL**

A grouping of revenues and expenditures that is not under the direction of any county department. Generally appropriations to outside agencies and miscellaneous revenues and expenditures.

**NOTES**

A written promise to pay (debt) a specific sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Notes are typically for a term of less than 10 years.

**OBJECTIVES**

Goal statement that focuses on achieving the county-wide key strategic outcome. The level of services or specific achievement an agency expects to, or plans to accomplish in the budget year. Objectives should reflect desired outcomes or results as identified in the strategic plan.

**OBLIGATIONS**

Amounts that a governmental unit may be required to legally meet out of its resources, including both liabilities and un-liquidated encumbrances.

**OPERATING BUDGET**

A plan of current expenditures and the proposed means of financing them. The annual operating budget is the primary means in which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets for governments is usually required by law. Even when not required by law, annual operating budgets are essential for sound financial management.

**OPERATING EXPENSES**

Cost of all utilities, supplies, materials, travel, and tuition expenses necessary for the operation of a department. Also includes costs of all services purchased from outside vendors.

**OPERATING TRANSFERS**

All Interfund (between fund) and Intrafund (within funds) appropriation transfers other than residual equity transfers, (Fund Balance) to the appropriation unit of the fund through which the resources are to be expended. Routine and/or recurring transfers of assets between funds.

**ORDINANCE**

A formal legislative enactment by the Board of Supervisors.

**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. Transfer from contingency, general obligation long-term debt, depreciation provided on capital projects, transfers from other funds and transfers from fund balance.

**OTHER FINANCING USES**

Allocation charge-outs, contingency for budget transfer, transfers to/from Fund Balance, transfers to other Funds

**OUTCOME MEASURES**

A type of performance measure that identifies results, accomplishments or quality of the item or service provided. Used to evaluate the quality and effectiveness of programs and services. Also effectiveness measure.

**OUTPUT MEASURES**

A type of performance measure that reports the quantity or volume of products and services provided by the program.

**OUTSIDE AGENCIES**

Entities to whom the County provides funding, but who are not part of County government.

**PC REPLACEMENT FUND**

The cost of services and equipment provided by the Information Systems Department to other departments on a cost reimbursement basis.

**PER CAPITA INCOME**

The total county income divided by the total county population.

**PER DIEM**

Compensation that is paid on a per day basis.

**PERFORMANCE MEASURE**

A measure used to determine success by indicating how well a program or service is accomplishing its mission and goals, by linking program area results to the County-Wide Key Strategic Outcomes and Objectives.

**PERSONAL SERVICES**

Salaries, wages, employee benefits and employer contributions.

**POSITION SUMMARY**

The list of budgeted full-time positions within each program. Positions are expressed in terms of full-time work year equivalents (FTE); which is approximately 2,080 hours per year.

**PRIOR YEAR FUNDS**

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

**PROGRAM**

The primary identifiable financial unit of a department, which groups department functions and activities that have a common purpose.

**PROGRAM BUDGET**

A budget that focuses upon the mission, function, and objectives of a department rather than upon its detailed (line item) object classes of expenditures.

**PROPERTY TAX LEVY**

The total amount of taxes to be raised by general property taxes for the purposes specified in the budget appropriations resolution.

**PROPRIETARY FUNDS**

Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.

**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.

## RESERVED FUND BALANCE

The portion of fund balance that is not appropriable for expenditure or that is legally segregated for a specific future use.

## RETAINED EARNINGS

An equity account reflecting the accumulated earnings of a proprietary (enterprise) fund.

## REVENUES

Funds that the government receives as income. It includes such items as Taxes; Intergovernmental Grants & Aid; Licenses & Permits; Public Charges for Services; Intergovernmental Charges for Services; Miscellaneous Revenue and Other Financing Sources. Financial resources received from tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income. There are several budget categories of revenue that the County receives, including:

- **General Government Revenues** – contracts or grant funds mainly from state and/or federal sources for the support of programs.
- **Fines and Licenses** – funds received as a result of penalties paid by persons having been found in violation of state laws and/or county ordinances. Fees received from the sale of county issued licenses and permits to citizens and business entities to enable them to carry out regulated activities.
- **Charge for Services** – funds received as payment for services performed by county agencies.
- **Interdepartmental Revenues** – funds received for payments made or services performed by County agencies for other County agencies.
- **Other Revenues** – funds received for rents, commissions, and other commercial-type income. Also includes transfers from other funds and proceeds from borrowing.

## SERVICES DEFICIT REDUCTION (CSDR)

A Federal funding source that reimburses counties for a portion of Medical Assistance eligible costs.

## SHARED REVENUE

Distribution of state funds to municipalities and counties of unrestricted aid. Its policy goals are; property tax relief, equalization of revenue raising ability among local governments, and compensation for utility property.

## SINGLE AUDIT

A comprehensive financial and compliance audit pursuant to OMB Circular A-133 of an entity receiving federal funds.

## SPECIAL REVENUE FUND

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes.

## **STANDING COMMITTEES**

There are seven standing committees of the County Board organized on functional lines. The Operations Committee which deals with administrative policy matters; whereas, the remaining six standing committees (Health and Human Services; Public Safety; Conservation, Education and Economic Development; Property and Information Technology; Judicial and Legislative; Highway, Infrastructure and Recreation) are concerned with policy matters affecting public services. Committees make recommendations to the Board on all budget and legislative matters that have been referred to them.

## **STATE AID**

Funds made available by the legislature for distribution to each local unit of government based on a prescribed formula of distribution to offset some expenses.

## **STATEMENT OF PURPOSE**

A statement defining the major reasons for the existence of the department, including its purpose in the County government.

## **STRATEGIC PLANNING**

The process of determining long-term goals and then identifying the best approach for achieving those goals.

## **SUPPLIES**

Items of expenditure for all expendable supplies as well as durable items which cost less than \$1,500.

## **SUPPLIES & EXPENSE**

Office supplies, publications, subscription, dues, travel, operating supplies, repair & maintenance - other, other supplies & expenses.

## **TAX APPORTIONMENT**

The apportionment of the county tax and the whole amount of state taxes and charges levied upon a county, as certified by the State Department of Administration, among the towns, cities and villages of the county according and in proportion to the valuation thereof as determined by the State Department of Revenue. Adjustments are made for participation in County Library programs.

## **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 LEVY BUDGET BASE**

The amount of tax levy included in the current year adopted budget.

**TAX LEVY RATE (MILL RATE)**

The amount of taxes levied for each \$1,000 (mill) of equalized property valuation at the current tax rate.

**TAX RATE LIMIT**

The maximum rate in which the County may levy a tax. It is imposed by the state legislature based on the 1993 tax rate limit.

**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.

**TRUST FUNDS**

Funds used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. May be expendable or non-expendable.

**UNDESIGNATED FUND BALANCE**

The portion of the unreserved fund balance which has not been designated for any specific use.

**UNFUNDED POSITIONS**

An authorized position with no funding appropriation provided for the current or ensuing budget year.

**UNRESERVED FUND BALANCE**

The portion of the fund balance which has not been reserved for any specific use.

**USER FEES**

The payment of a fee for direct receipt of a public service by the party benefiting from the service.

**VISION**

Defines where the department would ideally like to be. It defines guiding principles, values, and the long range result of the work.

**VITAL RECORD**

A certificate of birth, death, divorce or annulment, a marriage document or a fetal death report, which Chapter 69 of the State Statutes requires to be prepared whenever one of these events occurs.

**W-2**

Wisconsin Works; a state initiative to replace the Aid for Families with Dependent Children program. It is a work based program that emphasizes individual responsibility.

**WIC**

Women, Infants, and Children Supplemental Nutrition Program.

**WISCONSIN STATE STATUTES**

The enacted laws of the Wisconsin State Legislature.

**WORKING CAPITAL**

Liquidity measure of fiscal health, measured by current assets minus current liabilities. Positive working capital means that an entity should be able to pay off its short-term liabilities.

**WRS**

Wisconsin Retirement System; a multiple-employer public employee retirement system.

**YOUTH AIDS**

A funding source distributed by the State of Wisconsin Department of Corrections to pay for state correctional services for youths found by the courts to be delinquent, and to fund correctional alternative programs and services at the county level.