

2022 ADOPTED BUDGET



WOOD COUNTY WISCONSIN
November 9, 2021



**WOOD COUNTY
WISCONSIN**

2022 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 2022 Countywide Adopted Budget Summary and a discussion and analysis of the changes between the 2022 and 2021 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 2022 adopted budget and contains a comparative presentation for 2021.

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 2022 and 2021 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 BOARD OF SUPERVISORS

November 2021

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
November 9, 2021



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 2022 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 2022 is \$30,721,658, compared to \$28,165,064 in 2021. The tax rate for 2022 is \$5.5317, up from \$5.3615 per \$1,000 of equalized value. The estimated average equalized value for a home in the County is \$132,000 in compared to \$130,300 a year ago. Therefore, the County property tax on the average home is approximately \$730, up slightly from \$699 last year.

The 2022 budget retains all core programs and services. However, in an era of capped tax levies it is a fiscal challenge to simultaneously maintain service levels, keep our infrastructure in good repair, provide competitive employee compensation plans, respond to the needs of our population and other changing societal issues – all during local and global economic difficulties in the midst of an unprecedented pandemic and the various uncertainties.

To balance the 2022 budget the County will utilize estimated cash reserves of approximately \$2.8 million. The County has sufficient reserves to do this and retain a strong ratio of Undesignated General Fund Reserves to General Fund Expenditures of 46%.

As part of our continued planning, we will ask our Supervisors, Department Heads and staff to be mindful of 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 our budgeting process to a more consistent and sustainable outlook. We look forward to working together for the greater prosperity of Wood County.

We invite the reader to examine the Wood County 2022 Budget. This budget document summarizes the financial plan of essentially every aspect of Wood County operations for 2022. If any questions arise, please feel free to contact either of us.

Ed Wagner
Chair, Operations Committee

Edward Newton
Finance Director



Mission Statement:

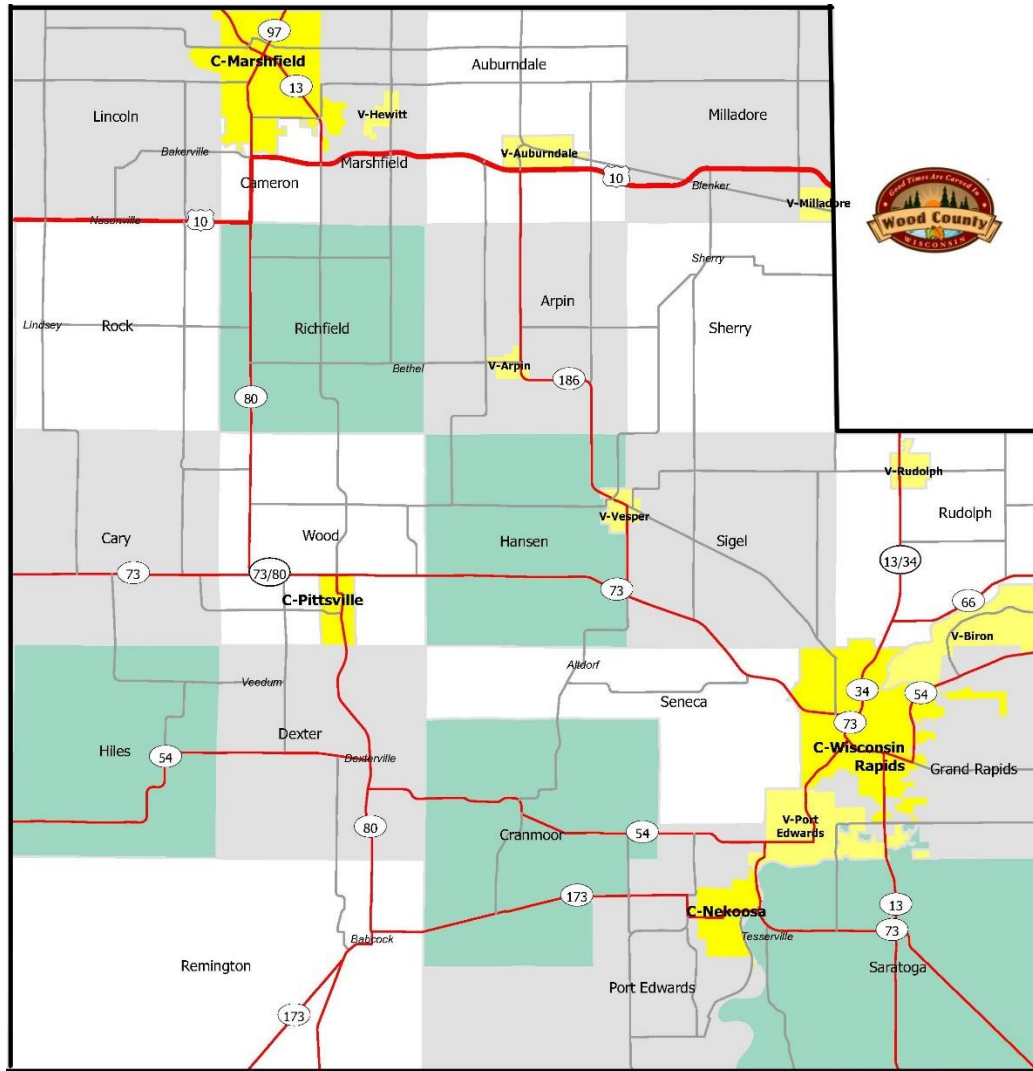
To provide quality, innovation and cost-effective services that enhance quality of life, health, and safety, by a team committed to excellence, integrity, accountability and respect.

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 2022 ADOPTED BUDGET

MAP OF WOOD COUNTY



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 17th Ave N
Wisconsin Rapids, WI 54495

Aging and Disability Center of Central Wisconsin

220 3rd 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 75,959 (Wisconsin Department of Administration, Demographic Services Center, preliminary 2021 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 12th 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:

Marshfield Clinic Health System
 Aspirus, Inc.
 Wisconsin Rapids Public School District
 McCain Foods USA, Inc.
 Masonite (Marshfield Door Systems)
 Renaissance Learning
 Custom Fabricating & Repair, Inc.
 Marshfield Public School District
 Roehl Transport, Inc.

Principal Real Estate Taxpayers:

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

Income Jobs & Employment:

Per capita income	\$31,425
Median household income	\$54,913
Civilian labor force, July 2021	35,307
Wood County, July, 2021 unemployment rate	4.8%
Wisconsin, August, 2021 unemployment rate	3.9%

Source: U.S. Census Bureau – Wood County, WI Quick Facts. Unemployment data (not seasonally adjusted), was obtained from the Wisconsin Department of Workforce Development-WisConomy and is current as of September 21, 2021.

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.

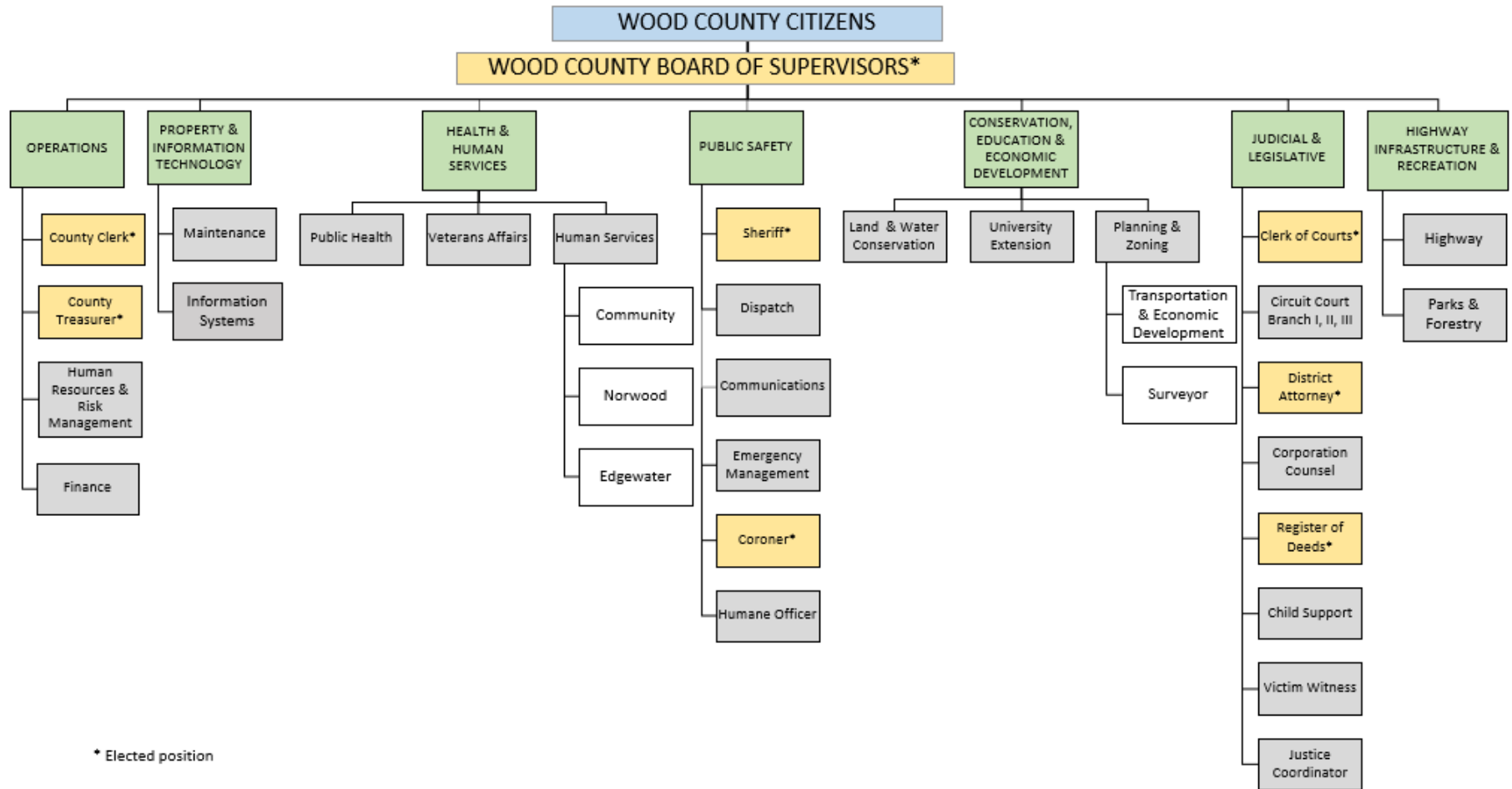
The County has enterprise fund operations for the Edgewater Nursing Home, Norwood Health Center and Highway Department; and internal service funds for building maintenance, Employee Self-Funded Health Insurance, Workers Compensation, Other Post-Employment Employee Benefits (OPEB) and PC Replacement.

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 ORGANIZATIONAL CHART



STANDING COMMITTEES 2021 – 2022

OPERATING COMMITTEE

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

CONSERVATION, EDUCATION & ECONOMIC DEVELOPMENT COMMITTEE

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

PUBLIC SAFETY COMMITTEE

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

HEALTH & HUMAN SERVICE COMMITTEE

Donna Rozar, Chair
Adam Fischer, Vice Chair
John Hokamp
Laura Valenstein
Lee Thao
Tom Buttke
Kristen Iniguez, DO
Lori Nordman
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
Lee Thao

PROPERTY & INFORMATION TECHNOLOGY COMMITTEE

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

BUDGET SUMMARY

WOOD COUNTY 2022 ADOPTED BUDGET

TAX LEVY SUMMARY

The 2021 County Tax Levy, in support of the 2022 fiscal budget year, is \$30,721,658, an increase of \$2,556,594 or 8.04%. The Equalized Value assessable by the County¹ is \$5,769,025,700, an increase of \$292,712,200 or 5.35% from one year ago.

The County Tax Levy increased mainly due to the increase in debt service levy. The Tax Rate increased to \$5.5317 per \$1,000 of Equalized Value from \$5.3615 per \$1,000 of Equalized Value.²

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

Tax Component	2022		2021		Change	
	Tax	Rate	Tax	Rate	Tax	Rate
Operating levy	\$ 22,849,174	\$ 3.9607	\$ 22,425,185	\$ 4.0949	\$ 423,989	\$ (0.1342)
Debt service levy	6,761,400	1.1720	4,628,540	0.8452	2,132,860	0.3268
Library levy	1,111,085	0.3990	1,111,339	0.4214	(255)	(0.0224)
Total	\$ 30,721,658	\$ 5.5317	\$ 28,165,064	\$ 5.3615	\$ 2,556,594	\$ 0.1702

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 \$6,055,382,200, an increase of \$332,145,500 or 5.80%. 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 \$5,769,025,700, an increase of \$292,712,200 or 5.35%.
 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.

2022 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 2021, 2020, and 2019 was only 2.029%, 1.01%, and 1.57%, 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.

2022 Budget Considerations and Assumptions:

- Retention of all core programs.
- American Rescue Plan Act (ARPA) funds received by the County will not be apportioned for 2022 budget purpose.
- Moderate inflation for 2022 and the short-term future.
- This is a climate of uncertainties – new president, COVID-19, closure of the Wisconsin Rapids paper mill, capital markets volatility and a global recession.

- Sales tax revenue is budgeted at \$6,900,000 in 2022. This is an increase from \$6,036,000 budgeted in 2021. Economic state predictions are reaching upwards of \$7,000,000.
- 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 deficits going forward.
- Wage and benefit increases are ongoing Countywide for the last several years. The County has continued to experience a shortage of healthcare workers. We have also taken an important step with a new salary structure to continue to keep wages competitive with other industries while still being mindful of keep our people costs under control for the longer term.
- We are budgeting closer to our real cost of employee compensation in 2022 than we did in in prior years. 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 2.5% cost of living adjustment (COLA) plus the annual step increase due to the County’s wage and classification plan that takes effect on January 1, 2022.
- Health care cost in 2022 increased 1% increase due to favorable claims experience in the past years and a strong fund balance. Workers compensation costs increase in 2022 after a significant reduction in 2021, due to favorable claims experience. This increase was essential to maintain a sufficient fund balance.
- COVID-19 will most likely carry into 2022 requiring expenditures with funding uncertain at this time, requiring the County to use general fund balance to maintain necessary service levels to our communities.

WOOD COUNTY 2022 ADOPTED BUDGET

2022 COUNTY WIDE BUDGET SUMMARY

Revenue by Source	FY 2022 Adopted Budget	FY 2021 Adopted Budget	Increase (Decrease)	% Change
Revenues:				
Property taxes	30,721,658	28,165,064	2,556,594	9.08%
Intergovernmental revenues	27,635,808	25,113,681	2,522,127	10.04%
Public Charges for Services	19,734,902	18,390,893	1,344,009	7.31%
Intergovernmental Charges for Services	20,114,483	20,232,284	(117,801)	-0.58%
Sales tax	6,900,000	6,036,000	864,000	14.31%
Proceeds From Long-term Borrowing	61,500,000	3,990,000	57,510,000	1441.35%
All other	11,077,073	10,261,786	815,287	7.94%
	\$ 177,683,924	\$ 112,189,707	\$ 65,494,217	58.38%
Expenditures:				
Health & Human Services	47,306,504	44,331,503	2,975,001	6.7%
Public Safety	14,152,028	13,297,152	854,876	6.4%
Public Works	10,749,681	11,691,099	(941,418)	-8.1%
General Government	25,588,063	25,546,579	41,484	0.2%
Culture, Recreation & Education	4,136,448	4,233,230	(96,782)	-2.3%
Conservation & Development	2,935,250	2,453,707	481,542	19.6%
Capital Projects	61,472,165	3,900,612	57,571,552	1476.0%
Debt Service	6,850,735	4,699,375	2,151,360	45.8%
Transfers & Other Financing Uses	7,297,798	6,510,991	786,807	12.1%
Total Expenditures	180,488,671	116,664,248	63,824,424	54.7%
Deficit (covered by used of reserves)	(2,804,747)	(4,474,540)	1,669,793	-37.3%

Overall

2022 budgeted expenditures of \$180.5 million exceed revenues of \$177.7 million by approximately \$2.8 million. This is similar compared to the 2021 adopted budget of approximately \$1.7 million in which expenditures exceeded revenues compared to 2020 adopted budget. The underlying theme of our 2022 budget is that we are in a sound financial condition but must remain diligent in our future. The County for many years has been running surpluses and building excess reserves on its balance sheet. While our budget process continues to improve and yet we show a deficit, come year-end, we are able to maintain or increase our reserve. There is still much work ahead to improving our budget process while maintaining a healthy reserve.

2022 COUNTY WIDE BUDGET SUMMARY

Revenue Highlights

2022 budgeted revenues are approximately \$177.7 million, an increase of \$65.5 million from the 2021 adopted budget.

Property taxes are up approximately \$2.6 million due to increases in the following levies: (i) operating \$424,000; (ii) debt service \$2,133,000; and (iii) county aid to libraries decrease of (\$300). The operating tax levy is at the maximum limit capped by the state of Wisconsin.

Intergovernmental revenues increase approximately \$2.52 million, primarily due to \$1.94 million increase in Human Services state and federal aids; and approximately \$374,000 of additional state aid for shared revenue, Child Support and Highway.

Public charges for services increase approximately \$1.34 million from the 2021 budget, primarily due to an increase of approximately \$775,000 in Human Services public charges for mental health and about \$366,000 at Edgewater for private pay.

Intergovernmental charges for services decrease approximately (\$118,000). The Self-Insured workers compensation charges to County departments increase by approximately \$237,000 as we significantly reduced charges in 2021 in workers compensation because of the benefit of positive claims experience in prior years and a strong fund balance. General insurance liability increase by approximately \$94,000 due to various claims. There was a decrease in health insurance enrollment, which caused a decrease of about (\$198,000). Edgewater experienced a decrease in awards of about (\$187,000) because of a reduction in the current year census. There were minimal increases and decreases in revenue for Highway, Norwood, PC replacement and general expenses that accounts for the remainder.

Sales tax revenue is \$6.9 million for 2022, an increase from \$6.0 million in the 2021 adopted budget. Currently, 2021 collections are significantly up and state forecast have increased for 2022 even though there are uncertain economic circumstances.

Proceeds from long-term borrowing is up approximately \$57.5 million in 2022 as we finance the Sheriff's department project of a new jail to include the design, construction, and acquisition of land and equipment (including the demolition of the existing jail upon occupancy of the new facility) and financing Highway and capital improvement projects with debt. We placed our 20-year notes this year at an effective interest rate of 2.04%. We attribute this to the County's high credit rating coupled with the extremely favorable interest rate.

Other revenues increase approximately \$815,000. The main contributing factor is higher proceeds for long-term borrowing of approximately \$829,000 along with an increase in fines, forfeits and penalties of approximately \$66,000, an increase in property sales of \$21,000 and a decrease in projected stop loss reimbursements of approximately (\$110,000) from our excess claims insurer.

2022 COUNTY WIDE BUDGET SUMMARY

Expenditure Highlights

2022 budgeted expenditures are \$180.5 million, an increase of approximately \$63.8 million from the 2021 adopted budget.

Health & Human Services increase approximately \$2.98 million, Public Health Department increase by \$715,000 primarily due to wage and benefit increase plus and increase in cost of supplies. Edgewater, Norwood and Human Services-Community increase approximately \$1.5 million. The bulk of the increase is attributable to the wage and benefit increase due to a COLA and County step increase; and other increase are a result of higher contract service rates of about \$727,000 and rising cost of medication and supplies.

Public Safety increase approximately \$855,000, primarily in Dispatch and Sheriff and Corrections for wage and benefit due to an increase for COLA and County step increase of approximately \$603,000. Increase in capital expenditures for Sheriff vehicles and update of the 911 software of approximately \$110,000. Cost for Communication and Jail contract services increase around \$50,000 and plus rising cost of supplies.

Public Works decrease approximately (\$941,000) is attributed to cost allocation adjustments for highway machinery equipment usage including a reduction in capital outlay.

General Government had a moderate increase of approximately \$41,000 primarily due to an increase in wages and benefits due to an increase for COLA and County step of around \$295,000 net of reduction Clerk of Courts position reduction. This increase is offset by lower costs of our Employee Self-Insured Health Benefits of approximately (\$259,000)-(lower HDP enrollment, lower stop-loss premium, and reduced wellness payout), reduction of capital projects of approximately (\$74,000) but an increase in the cost of supplies of over \$81,000.

Culture, Recreation & Education expenditures decrease approximately (\$97,000) due to ATV trail maintenance of (\$358,000) offset by snowmobile trail increase of \$183,000. It should be noted that state aid revenues offset ATV/snowmobile maintenance. 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. Parks and Forestry wages increase due to COLA and County step by approximately \$73,000 and an increase in contracts of \$24,000. UW Extension showed a decrease in wages due to a reduction in hours of (\$20,000) but offset by an increase in contract expense of \$15,000.

Conservation & Recreation expenditures increase approximately \$482,000 mainly due to a state grant funding for the Parks and Forestry shelter construction of approximately \$473,000. Wages increase by \$50,000 due to COLA and County step increase along with approximately \$62,000 for Planning and Zoning contacts for a bicycle pedestrian plan and Light Detect and Ranging tool. Economic Development grants increase by approximately \$81,000 plus an increase of \$32,000 moving the Junior Fair from UW Extension. There was a decrease in supply expense for Land and Water of (\$255,000) due to grant expenses awarded in 2021.

Capital Projects expenditures increase approximately \$57.5 million as 2021 funding mainly due to the Sheriff's department project of a new jail to include the design, construction, and acquisition of land and equipment (including the demolition of the existing jail upon occupancy of the new facility). Also includes financing for highway and capital improvement projects: (i) more extensive renovation needs at our aging health care facilities and courthouse, (ii) adding a fourth courtroom and (iii) more extensive renovation to our park facilities in 2021.

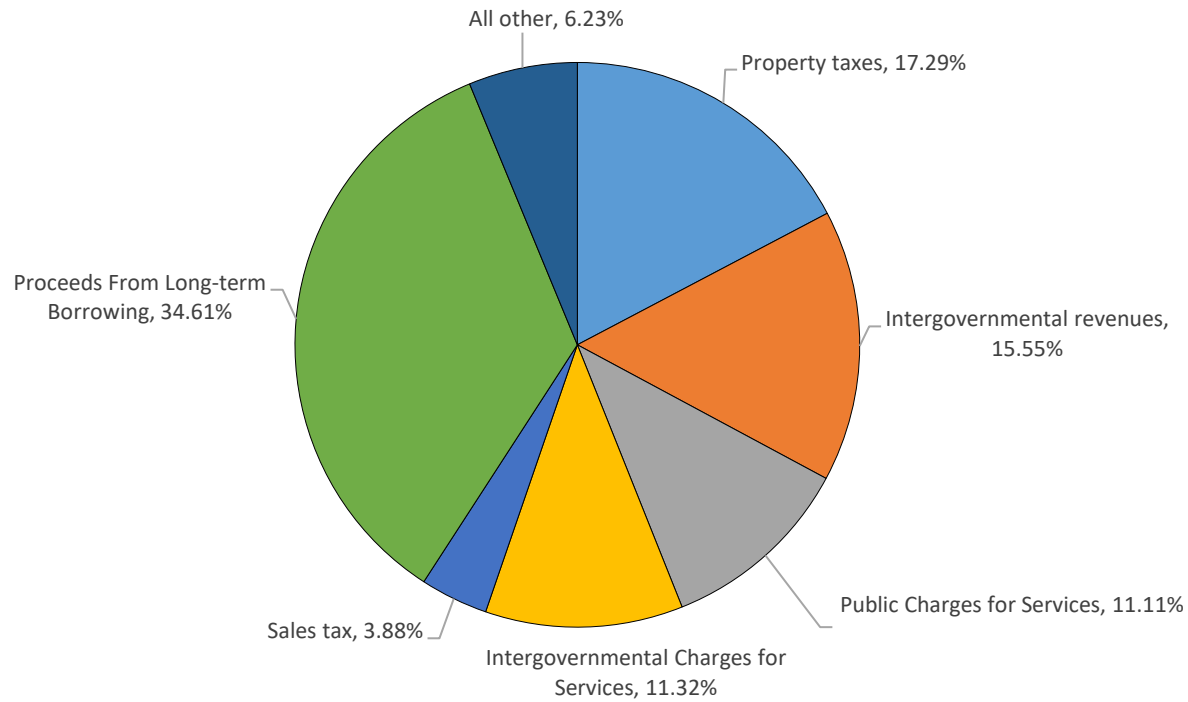
WOOD COUNTY 2022 ADOPTED BUDGET

Debt Service expenditures increase approximately \$2.2 million due to scheduled interest and principal payments on our outstanding long-term debt. The County's legal debt limit is \$302,769,110. The County's total outstanding debt is \$81,995,000 or 27.08% 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.

ANALYSIS OF REVENUES BY SOURCE

Analysis of Revenues by Source

Wood County 2022 Adopted Budget Revenues by Source



Revenue by Source	FY 2022 Adopted Budget	FY 2021 Adopted Budget	Increase (Decrease)	% Change
Revenues:				
Property taxes	30,721,658	28,165,064	2,556,594	9.08%
Intergovernmental revenues	27,635,808	25,113,681	2,522,127	10.04%
Public Charges for Services	19,734,902	18,390,893	1,344,009	7.31%
Intergovernmental Charges for Services	20,114,483	20,232,284	(117,801)	-0.58%
Sales tax	6,900,000	6,036,000	864,000	14.31%
Proceeds From Long-term Borrowing	61,500,000	3,990,000	57,510,000	1441.35%
All other	11,077,073	10,261,786	815,287	7.94%
\$	177,683,924	\$ 112,189,707	\$ 65,494,217	58.38%

Analysis of Revenues by Source

Property Tax increase by \$2,556,594 million or 9.08% from \$28,165,064 to \$30,721,658.

- Operating tax levy increases \$423,989 which includes net new construction of 2.029%.
- The current operating levy is at the maximum cap set by Wisconsin law.
- Debt service tax levy increases by \$2,132,860 million to cover scheduled interest and principal payments on long-term debt associated with (i) the new jail and Sheriff's department and (ii) highway and capital improvement projects.
- The library levy decreases by (\$255) for aid to local libraries.

Intergovernmental Revenues (state and federal aids) increase by \$2,522,127 or 10.04% from \$25,113,681 to \$27,635,808. The most significant increases are:

- Public Health Services increase approximately \$1.94 million due to project expense offset, pass through expenses and additional funds.
- Highway and Child Support increases approximately \$374,000 mainly due to additional State funding.

Public Charges for Services increase by \$1,344,009 or 7.31% from \$18,390,893 to \$19,734,902.

- Human services increase by approximately \$775,000 due to an increase in public charges for mental health.
- Edgewater Nursing Home revenues increase by approximately \$366,000 primarily attributable to an increase in private pay.

Intergovernmental Charges for Services decreased by (\$117,801) or (0.58%) from \$20,232,284 to \$20,114,483. The notable changes were:

- There was a decrease in health insurance enrollment, which caused a decrease of about (\$198,000).
- Edgewater Nursing Home experienced a decrease in awards of about (\$187,000) because of a reduction in the current year census.
- The Self-Insured workers compensation charges to County departments increase by approximately \$237,000 as we significantly reduced charges in 2021 because of the benefit of positive claims experience in prior years and a strong fund balance.
- General insurance liability increase by approximately \$94,000 due to various claims.
- Highway, Norwood, PC replacement and general expenses account for the remainder of the net decrease.

Sales Tax increase by \$864,000 or 14.31% due to a 2021 collections and increase state forecasts taking into consideration the local and global economic environment and other uncertainties.

Proceeds From Long-term Borrowing - The County had proceeds from debt issue during 2021 of \$61,500,000 million for:

- \$57.5 million for 2022 Sheriff's department project of a new jail to include the design, construction, and acquisition of land and equipment (including the demolition of the existing jail upon occupancy of the new facility) estimated to be completed in 2024.
- \$2.5 million for 2022 Highway construction and bituminous overlays.
- \$1.0 million for 2022 various capital equipment, remodeling, and premium on the debt offering.

All other increased by approximately \$815,287 or 7.94% from \$10,261,786 to \$11,077,073. The main contributing factor is higher proceeds for long-term borrowing of approximately \$829,000 along with an increase in fines, forfeits and penalties of approximately \$66,000, an increase in property sales of \$21,000 and a decrease in projected stop loss reimbursements of approximately (\$110,000) from our excess claims insurer.

Property Tax Revenues

Property Tax Revenues	FY 2022 Adopted Budget	FY 2021 Adopted Budget	Increase (Decrease)	Percent Change
Operating Levy	\$ 22,849,174	\$ 22,425,185	\$ 423,989	1.89%
Debt Service Levy	6,761,400	4,628,540	2,132,860	46.08%
Library Levy	1,111,085	1,111,339	(255)	-0.02%
	<u>\$ 30,721,658</u>	<u>\$ 28,165,064</u>	<u>\$ 2,556,594</u>	<u>9.08%</u>

Intergovernmental Revenues

Intergovernmental Revenues	FY 2022 Adopted Budget	FY 2021 Adopted Budget	Increase (Decrease)	Percent Change
Shared Revenue	\$ 3,596,261	\$ 3,560,440	\$ 35,821	1.01%
Health State Aid	1,539,161	692,446	846,715	122.28%
Other General Fund	1,722,457	1,137,388	585,069	51.44%
Human Services	14,649,311	14,133,882	515,429	3.65%
Child Support	1,180,739	1,127,636	53,103	4.71%
Other Special Revenue	1,455,538	1,292,464	163,075	12.62%
Highway	3,492,341	3,169,425	322,916	10.19%
	<u>\$ 27,635,808</u>	<u>\$ 25,113,681</u>	<u>\$ 2,522,127</u>	<u>10.04%</u>

Public Charges for Services

Public Charges for Services	FY 2022 Adopted Budget	FY 2021 Adopted Budget	Increase (Decrease)	Percent Change
Register of Deeds	\$ 322,000	\$ 309,000	\$ 13,000	4.21%
Circuit Court	33,847	46,346	(12,499)	-26.97%
Sheriff	631,828	600,378	31,450	5.24%
Parks & Forestry	1,080,000	1,070,000	10,000	0.93%
Other General Fund	372,516	310,002	62,514	20.17%
County Clerk	41,205	40,965	240	0.59%
Human Services	4,570,964	3,870,613	700,351	18.09%
Norwood	5,830,187	5,750,381	79,805	1.39%
Child Support	15,860	16,050	(190)	-1.18%
Planning & Zoning	109,180	108,230	950	0.88%
Land/Water Conservation	70,215	78,280	(8,065)	-10.30%
Health Benefits	1,195,000	1,145,000	50,000	4.37%
Edgewater Nursing Home	5,404,461	4,972,648	431,813	8.68%
Health Department	57,639	73,000	(15,361)	-21.04%
	<u>\$ 19,734,902</u>	<u>\$ 18,390,893</u>	<u>\$ 1,344,009</u>	<u>7.31%</u>

Intergovernmental Charges for Services

Intergovernmental Charges for Services	FY 2022 Adopted Budget	FY 2021 Adopted Budget	Increase (Decrease)	Percent Change
Departmental Charges for Insurance	\$ 593,485	\$ 500,000	\$ 93,485	18.70%
General Fund Other	183,549	222,050	(38,501)	-17.34%
Highway Governmental	2,676,636	2,505,952	170,684	6.81%
Human Services	40,000	73,000	(33,000)	-45.21%
Building Maintenance	1,533,351	1,533,351	-	0.00%
Health Benefits	9,256,750	9,454,825	(198,075)	-2.09%
Workers Comp	502,513	264,413	238,100	90.05%
PC Replacement	314,840	341,630	(26,790)	-7.84%
OPEB	547,790	547,790	-	0.00%
Highway Business Type	3,227,586	3,444,598	(217,012)	-6.30%
Norwood	682,900	602,710	80,190	13.30%
Edgewater	555,083	741,965	(186,882)	-25.19%
	<u>\$ 20,114,483</u>	<u>\$ 20,232,284</u>	<u>\$ (117,801)</u>	<u>-0.58%</u>

Sales Tax

Sales Taxes	FY 2022 Adopted Budget	FY 2021 Adopted Budget	Increase (Decrease)	Percent Change
County Sales Tax	6,900,000	6,036,000	\$ 864,000	14.31%
	<u>\$ 6,900,000</u>	<u>\$ 6,036,000</u>	<u>\$ 864,000</u>	<u>14.31%</u>

Proceeds from Long-term Borrowing

General Obligation Refund Bonds Issued in 2021:			
Maturity	Par Amount	Rate	Yield
October 1, 2022	775,000.00	3.000%	0.18%
October 1, 2023	675,000.00	3.000%	0.28%
October 1, 2024	1,085,000.00	3.000%	0.38%
October 1, 2025	1,825,000.00	3.000%	0.53%
October 1, 2026	2,120,000.00	3.000%	0.69%
October 1, 2027	2,415,000.00	3.000%	0.89%
October 1, 2028	2,510,000.00	3.000%	1.70%
October 1, 2029	2,900,000.00	3.000%	1.26%
October 1, 2030	3,275,000.00	3.000%	1.38%
October 1, 2031	3,545,000.00	3.000%	1.47%
October 1, 2032	3,600,000.00	3.000%	1.53%
October 1, 2033	3,700,000.00	3.000%	1.61%
October 1, 2034	4,000,000.00	3.000%	1.69%
October 1, 2035	4,400,000.00	2.000%	2.03%
October 1, 2036	4,600,000.00	2.000%	2.08%
October 1, 2037	4,300,000.00	2.125%	2.18%
October 1, 2038	3,900,000.00	2.125%	2.23%
October 1, 2039	3,600,000.00	2.250%	2.28%
October 1, 2040	3,100,000.00	2.250%	2.33%
October 1, 2041	2,600,000.00	2.375%	2.38%
	\$ 58,925,000.00		

The County issued \$61,500,000 Note Anticipation Notes, dated September 7, 2021 to provide interim financing for the public purpose of (i) financing a new Jail and Sheriff’s Department project to include the design, construction, and acquisition of land and equipment including the demolition of the existing jail upon occupancy of the new facility and (ii) financing highway projects and capital improvement projects.

The County issued \$58,925,000 General Obligation Refund Bonds dated November 9, 2021 to take out the Note Anticipation Notes, in the denomination of \$5,000 each or any multiple thereof and mature serially on October 1 of the years 2022 through 2041. Interest is payable commencing on April 1, 2022 and semi-annually thereafter on October 1 and April 1 of each year.

The Bonds 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 Bonds maturing on October 1, 2030 and thereafter are subject to call and prior redemption, at the option of the County, on October 1, 2029 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.

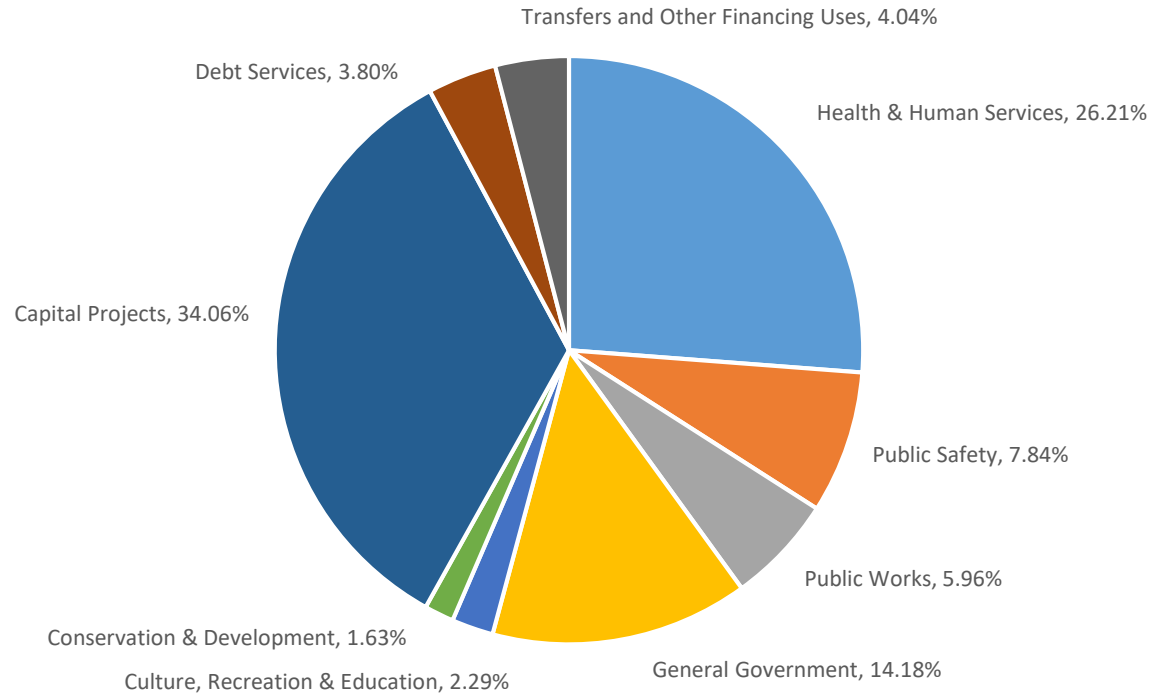
All Others

All Other Revenues	FY 2022 Adopted Budget	FY 2021 Adopted Budget	Increase (Decrease)	Percent Change
Insurance Recoveries	\$ 1,302,000	\$ 1,412,000	\$ (110,000)	-7.79%
Fines, Forfeits & Penalties	960,608	894,280	66,328	7.42%
Other Financing Sources	7,495,571	6,666,169	829,402	12.44%
Interest and Penalties on Taxes	394,000	394,000	-	0.00%
Investments and Interest	246,055	246,305	(250)	-0.10%
Miscellaneous	150,672	166,444	(15,772)	-9.48%
Donations	173,299	152,385	20,914	13.72%
Real Estate Transfer Fees	145,703	142,000	3,703	2.61%
Rental Income	95,465	95,503	(38)	-0.04%
Property Sales	70,200	49,200	21,000	42.68%
Managed Forest Lands	25,000	25,000	-	0.00%
Payment in Lieu of Tax (PILOT)	18,500	18,500	-	0.00%
	\$ 11,077,073	\$ 10,261,786	\$ 815,287	7.94%

ANALYSIS OF EXPENDITURES BY FUNCTION

Analysis of Expenditures by Function

2022 Adopted Budget Expenditures by Function



Expenditures by Function	FY 2022 Adopted Budget	FY 2021 Adopted Budget	Increase (Decrease)	Percent Change
Health & Human Services	\$ 47,306,504	\$ 44,331,503	\$ 2,975,001	6.71%
Public Safety	14,152,028	13,297,152	854,876	6.43%
Public Works	10,749,681	11,691,099	(941,418)	-8.05%
General Government	25,588,063	25,546,579	41,484	0.16%
Culture, Recreation & Education	4,136,448	4,233,230	(96,782)	-2.29%
Conservation & Development	2,935,250	2,453,707	481,542	19.63%
Capital Projects	61,472,165	3,900,612	57,571,552	1475.96%
Debt Services	6,850,735	4,699,375	2,151,360	45.78%
Transfers and Other Financing Uses	7,297,798	6,510,991	786,807	12.08%
	\$ 180,488,671	\$ 116,664,248	\$ 63,824,424	54.71%

Analysis of Expenditures by Function

Health and Human Services expenditures increase by \$2,975,001 or 6.71%

- Public Health Department increase by \$958,599 due to wage and benefit increases. In addition, there is an increase in pay and hours for Covid-19 contact tracers and limited term employees, but those expenses will be offset by federal grants. There is also an increase in Public Health operating supplies.
- Human Services - Community expenditures increase \$1,342,953 due to wage and benefit increases, as well as, increases in FSET contractual services & CCS special services.
- Edgewater and Norwood increases are primarily due to wage and benefit increases for 2022.

Public Safety expenditures increase by \$854,876 or 6.43%.

- Sheriff and Corrections increase by \$741,771. Increase is primarily due to wage, benefit, and annual contractual wage increases. There is also an increase in capital expenditures for Sheriff vehicles and jail contract services. Supplies decrease due to a reduction in grand funding. Additionally, there were budget resolution amendments that increased budgeted expenditures by \$193,000 for 2021.
- Dispatch increase by \$117,637 due to a reclassification of Dispatchers for 2022 – increasing their pay grade one level. Department is also upgrading their 911 system software. Contractual services and supplies decrease (\$9,115).
- Emergency Management showed a reduction in expenses of (\$4,532) while Communication's budget stayed flat.

Public Works – Highway expenditures decrease by (\$941,418) or (8.05%).

- The decrease in expenditures is attributed to cost allocation adjustments for highway machinery equipment usage including a reduction in capital outlay.

General Government expenditures increase by \$41,484 or 0.16%.

- Increase in wages and benefits due to a 2.5% cost of living adjustment increase and step increase of around \$386,000.
- Employee health benefits decrease by (\$259,222) due to lower than expected HDHP enrollment, lower stop-loss premium, and reduced wellness payout.
- Clerk of Courts expenditures decrease by (\$91,253) due to a reduction in medical exams and elimination of a position, which will be added back for the 2023 budget when the new courtroom is built. Supplies and fixed charges decrease (\$1,944).

Culture, Recreation and Education expenditures decrease by (\$96,782) or (2.29%).

- Parks and Forestry increase by \$112,479 due to wage and benefit increases, as well as, the replacement of a dump truck.
- Parks State Aid decrease by (\$175,116) due to an increase in snowmobile trails maintenance and development of \$183,000 and a decrease of (\$358,253) for a large ATV project that was supposed to start in 2021 but was delayed. State aid revenues offset ATV/snowmobile maintenance.
- UW Extension decrease by (\$37,004) primarily due to a reduction in hours for a support staff and moving Junior Fair over to Economic Development.

Analysis of Expenditures by Function

Conservation and Development expenditures increase by \$481,542 or 19.63%.

- Parks Capital Outlay increase \$472,649 primarily due to the construction of the Dexter Beach house shelter in 2022. It's anticipated the county will receive a grant for half of the project cost.
- Mill Creek decrease (\$255,513) mainly due to grant expenses awarded in 2021.
- DATCP increase \$81,157 mainly due to projects being carried over from 2021. Additional hours is also being allocated to this grant due to additional staff and support.
- Economic Development increase by \$112,189 due to the transfer of Junior Fair from UW Extension and higher spending on local economic development grants and professional services.
- Planning and Zoning increase \$62,103 mainly due to increase in contracts for a bicycle pedestrian plan and Light Detect and Ranging tool.

Net Debt Service expenditures increase \$2,151,360 from \$4.7 million to \$6.9 million.

The total outstanding general obligation debt at the end of 2021 of \$81,995,000 is only 27.08% of the County's legal debt limit of \$302,769,110. The tax rate for debt service increased from 0.8452 to 1.1720 per thousand of equalized valuation. Debt service represents 3.80% of the total budgeted expenditures.

Capital Projects funded in the 2022 budget are \$61,472,165 for the following:

- \$58 million for 2022 new Sheriff's department & jail construction to finish in 2024.
- \$2.5 million for 2022 Highway construction.
- \$972,165 for 2022 various capital equipment and remodeling.

Health & Human Services

Health & Human Services	FY 2022 Adopted Budget	FY 2021 Adopted Budget	Increase (Decrease)	Percent Change
Public Health	\$ 3,843,352	\$ 2,884,753	\$ 958,599	33.23%
Humane Officer	44,765	45,036	(271)	-0.60%
Veterans Service	377,442	361,924	15,518	4.29%
Human Services	26,446,890	25,103,937	1,342,953	5.35%
Aging & Disability Resource Center (ADRC)	198,278	198,278	-	0.00%
Norwood Health Care Center	9,479,184	9,077,805	401,379	4.42%
Edgewater Nursing Home	6,916,593	6,659,770	256,823	3.86%
	<u>\$ 47,306,504</u>	<u>\$ 44,331,503</u>	<u>\$ 2,975,001</u>	<u>6.71%</u>

Public Safety

Public Safety	FY 2022 Adopted Budget	FY 2021 Adopted Budget	Increase (Decrease)	Percent Change
Sheriff and Corrections	\$ 11,528,707	\$ 10,786,937	\$ 741,771	6.88%
Dispatch	1,847,848	1,730,211	117,637	6.80%
Communications	276,330	276,330	0	0.00%
Emergency Management	499,142	503,674	(4,532)	-0.90%
	<u>\$ 14,152,028</u>	<u>\$ 13,297,152</u>	<u>\$ 854,876</u>	<u>6.43%</u>

Public Works

Public Works	FY 2022 Adopted Budget	FY 2021 Adopted Budget	Increase (Decrease)	Percent Change
Hwy Governmental-Hwy Committee	\$ 6,010,599	\$ 4,841,691	\$ 1,168,908	24.14%
Hwy Governmental-Snow Removal	907,385	890,429	16,956	1.90%
Hwy Governmental-Salt Brine	-	150	(150)	-100.00%
Hwy Governmental-County Aid/Roads	469,915	475,416	(5,502)	-1.16%
Hwy Governmental-County Aid/Bridges	130,996	129,386	1,610	1.24%
Hwy Buildings & Grounds	635,187	2,601,240	(1,966,053)	-75.58%
Hwy State Highways Maintenance	982,087	1,109,247	(127,159)	-11.46%
Hwy Local Roads Maintenance	1,102,945	1,126,474	(23,529)	-2.09%
Hwy Local Roads Other Services	510,567	517,066	(6,499)	-1.26%
Capital Outlay	-	-	-	0.00%
	<u>\$ 10,749,681</u>	<u>\$ 11,691,098</u>	<u>\$ (941,418)</u>	<u>-8.05%</u>

General Government

Expenditures by General Government	FY 2022 Adopted Budget	FY 2021 Adopted Budget	Increase (Decrease)	Percent Change
Child Support	\$ 1,284,167	\$ 1,230,573	\$ 53,594	4.36%
Branch I	426,561	415,678	10,883	2.62%
Branch II	126,544	124,083	2,461	1.98%
Branch III	126,922	348,514	(221,592)	-63.58%
Justice Coordinator	321,088	97,162	223,926	230.47%
County Clerk	617,666	564,188	53,478	9.48%
Clerk of Courts	1,578,801	1,670,054	(91,253)	-5.46%
Corporation Counsel	313,267	301,915	11,352	3.76%
District Attorney	728,260	661,081	67,178	10.16%
Victim Witness	153,427	141,617	11,809	8.34%
Finance	524,265	514,168	10,097	1.96%
Human Resources	501,836	474,832	27,004	5.69%
Purchasing	-	-	-	0.00%
Risk Management	664,748	648,166	16,582	2.56%
Register of Deeds	477,342	462,496	14,846	3.21%
Information Technology	2,015,350	1,965,111	50,239	2.56%
Treasurer	445,908	434,095	11,812	2.72%
Coroner	163,738	158,796	4,942	3.11%
Contingency, Initiatives, Efficiency Audits	600,000	600,000	-	0.00%
Maintenance	1,643,468	1,613,677	29,791	1.85%
Workers Comp	444,712	467,857	(23,145)	-4.95%
PC Replacement	142,600	105,899	36,701	34.66%
Employee Health Benefits Fund	11,787,396	12,046,618	(259,222)	-2.15%
Other Post Employment Benefits (OPEB)	500,000	500,000	-	0.00%
	<u>\$ 25,588,063</u>	<u>\$ 25,546,579</u>	<u>\$ 41,484</u>	<u>0.16%</u>

Culture, Recreation & Education

Culture, Recreation & Education	FY 2022 Adopted Budget	FY 2021 Adopted Budget	Increase (Decrease)	Percent Change
Parks & Forestry	\$ 1,853,482	\$ 1,741,003	\$ 112,479	6.46%
Parks State Aid	554,327	729,443	(175,116)	-24.01%
Forestry Roads	-	-	-	0.00%
Wildlife Habitat	-	-	-	0.00%
Powers Bluff	100	100	-	0.00%
Capital Projects	27,500	27,500	-	0.00%
Library Aid	1,111,085	1,111,339	(254)	-0.02%
UW Extension	510,933	547,937	(37,004)	-6.75%
Marshfield Fairgrounds	25,000	25,000	-	0.00%
UW Wood County Marshfield	54,021	50,907	3,114	6.12%
	<u>\$ 4,136,448</u>	<u>\$ 4,233,230</u>	<u>\$ (96,782)</u>	<u>-2.29%</u>

Conservation & Development

Conservation & Development	FY 2022 Adopted Budget	FY 2021 Adopted Budget	Increase (Decrease)	Percent Change
Land/Water Conservation & Wildlife Abatement	\$ 439,879	\$ 427,611	\$ 12,268	2.87%
DATCP	360,899	279,743	81,157	29.01%
Nonmetallic Mining	36,885	37,667	(783)	-2.08%
Mill Creek	74,702	330,215	(255,513)	-77.38%
MDV	47,598	46,974	624	1.33%
Parks Capital Outlay	510,979	38,330	472,649	1233.10%
Planning & Zoning	499,490	437,387	62,103	14.20%
Land Records	223,206	229,065	(5,859)	-2.56%
Private Sewage	231,078	228,371	2,707	1.19%
Economic Development	433,189	321,000	112,189	34.95%
Payments in Lieu of Taxes (PILOT)	77,344	77,344	-	0.00%
	<u>\$ 2,935,250</u>	<u>\$ 2,453,707</u>	<u>\$ 481,542</u>	<u>19.63%</u>

Debt Services

Debt Service and Debt Outstanding Issue	Outstanding at 12/31/2021	Principal & Interest Due	
		2022	2021
General Obligation Promissory Notes Issue 2012A	\$ -	-	433,500
General Obligation Promissory Notes Issue 2014A	1,525,000	532,558	531,758
General Obligation Promissory Notes Issue 2015A	2,480,000	863,800	864,700
General Obligation Promissory Notes Issue 2016A	5,255,000	1,095,125	1,094,825
General Obligation Promissory Notes Issue 2017A	3,415,000	620,350	615,800
General Obligation Promissory Notes Issue 2018A	2,475,000	399,250	398,700
General Obligation Promissory Notes Issue 2019A	4,200,000	574,000	379,800
General Obligation Promissory Notes Issue 2020A	3,720,000	417,200	309,457
General Obligation Refund Bonds Issue 2021A	58,925,000	2,259,117	-
Total	<u>\$ 81,995,000</u>	6,761,400	4,628,540
Debt issuance costs		89,335	70,835
Total Debt Service cost		<u>\$ 6,850,735</u>	<u>\$ 4,699,375</u>

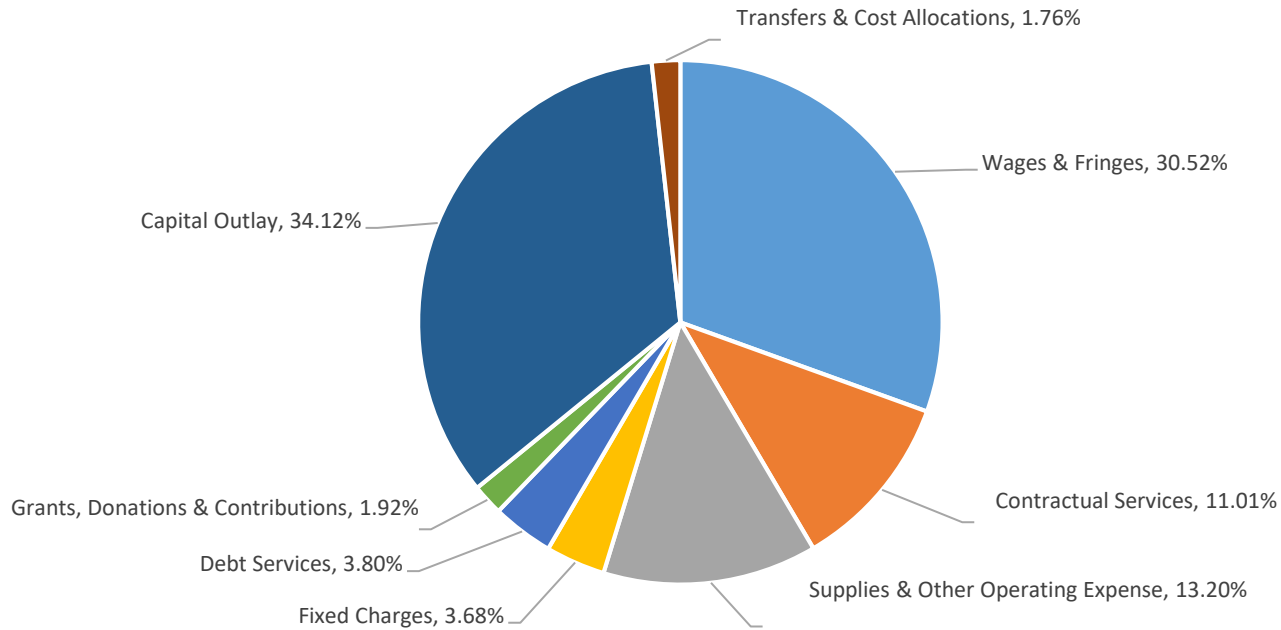
Outstanding Debt Limit

Total County Equalized Valuation	\$ 6,055,382,200
Legal Debt Percentage allowed	5.00%
Legal Debt Limit	<u>\$ 302,769,110</u>
General Obligation Debt	<u>\$ 81,995,000</u>
Available Debt Limit	\$ 220,774,110
Percent of Debt Limit Used	27.08%
Percent of Debt Limit Available	72.92%

ANALYSIS OF EXPENDITURES BY TYPE

Analysis of Expenditures by Type

Wood County 2022 Adopted Budget By Type



Expenditures by Type	FY 2022 Adopted Budget	FY 2021 Adopted Budget	Increase (Decrease)	Percent Change
Wages & Fringes	\$ 55,089,564	\$ 51,872,489	\$ 3,217,075	6.20%
Contractual Services	19,874,749	19,058,725	816,024	4.28%
Supplies & Other Operating Expense	23,830,832	22,141,596	1,689,236	7.63%
Fixed Charges	6,635,363	6,740,943	(105,580)	-1.57%
Debt Services	6,850,735	4,699,375	2,151,360	45.78%
Grants, Donations & Contributions	3,460,214	3,368,936	91,278	2.71%
Capital Outlay	61,578,190	4,253,753	57,324,437	1347.62%
Transfers & Cost Allocations	3,169,024	4,528,431	(1,359,407)	-30.02%
	\$ 180,488,671	\$ 116,664,248	\$ 63,824,424	54.71%

Analysis of Expenditures by Type

Wages & Fringes expenditures increase by \$3,217,075 or 6.20%. Budgeted wages and fringes increase due to a combination of:

- 2.5% cost of living adjustment increase and a step increase for employees who are on the Wood County wage plan.
- 1.0% increase in Health Insurance.
- An increase to workers compensation rates in all categories in order to keep fund balance at a sustainable level.

Contractual Services expenditures show an increase of \$816,024 or 4.28%.

- Primary increase is under Human Services-Community of \$616,907 – specifically FSET and CCS.
- Highway overall increase \$69,000.
- Planning & Zoning increase \$51,000 for the bicycle pedestrian plan.
- Health Fund increase \$38,800 due to increase in administrative fees.
- Communications increase \$27,000 due to potential repairs for aging infrastructure.

Supplies & Other Operating expenditures increase by \$1,689,236 or 7.63%. Budgeted supplies and other operating expenditures increase due to the following:

- Highway significantly increase their supply expenditures by \$1,819,382. Main increases are seen under patrol sections for surfacing and capital projects due to increased funding.
- Health & Human Services increase their supply expenditures by about \$329,537.
- IT increases \$33,821 for PC replacements, and Elections increase \$47,939 due to 2022 being a 4-election year.
- There were decreases seen in Human Resources (\$189,490), Parks & Forestry (\$167,823), and Land Conservation (\$187,912).

Fixed Charge expenditures decrease by (\$105,580) or (1.57%). The primary reason for this decrease is a reduction in health insurance stop loss premiums.

Debt Service increase by \$2,151,360 or 45.78% primarily due to scheduled interest and principal payments on our outstanding long-term debt. The County's legal debt limit is \$302,769,110. The County's total outstanding debt is \$81,995,000 or 27.08% of the legal limit.

Grants, Donations and Contributions increase by \$91,278 or 2.71%. Budget increase was primarily related to an \$80,689 increase in local economic development grants made through our Transportation and Economic Development fund. Human Services increase \$40,338. Edgewater decrease (\$30,000).

BUDGET PROCESS

INTRODUCTION

The purpose of this document is to identify various budgetary policies and procedures to assure 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. In July the Chairman 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 will also establish the deadlines for submission of their budget requests and other key dates in the budget process.
- B. By July 30th the Finance Director will provide departments with instructions for preparing the various budget documents along with six months actual data for the current year.
- C. In August each department head will submit their budget request to the Finance Director.
- D. Prior to the budget hearing date the oversight committee for each department will review, revise where appropriate and recommend approval of the departmental budget.
- E. In September the department head and chairperson of each oversight committee will 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 will publish the proposed budget and notice of the public hearing in accordance with WI Stat 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, will be forwarded to the County Board of Supervisors prior to the public hearing.
- H. A public hearing will be conducted on the second Tuesday in November. The Chairman 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.

2022 BUDGET CALENDAR DATES

DATE	RESPONSIBILITY	REQUIREMENT
March 2021	Finance Department	5-Year Capital Improvement Plan (CIP) Letter to Departments
April 2021	Department Heads	5-Year (CIP) Requests due to Finance Department
June 2021	Operations Committee	Review Departmental CIP requests
July 2021	Operations Committee Chair	Letter to Department Heads on budget parameters & limits

WOOD COUNTY 2022 ADOPTED BUDGET

July 2021	Finance Department	Provide Budget Instructions, parameters & assumptions to departments
August 2021	Department Heads	Department budget requests due to Finance Department
August 2021	Oversight Committees	Review & recommend approval of Department Budgets
September 2021	Operations Committee	Budget meetings with Department Heads and Chairperson of Oversight Committee
October 2021	Operations Committee	Preliminary Summary Budget Review
October 2021	Operation Committee	Budget Reconciliation and Approve Proposed Budget
10/23/2021	County Clerk	Publish Proposed Budget
11/9/2021	County Board	Public Hearing on Proposed Budget Set Levy & Adopt Budget

DEFINITIONS OF EXPENDITURE/EXPENSE SEGMENTS

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

An example of social security expense of the County Clerk would be: 101-0601-51420-000-120

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

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

WOOD COUNTY 2022 ADOPTED BUDGET

F. Categories – These are groupings of objects that have common characteristics. Wood County budgets for seven different categories of expense. Example are:

- 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 the respective oversight committee and 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.

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 will also be 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:

Budget		Functions Included
54500	Miscellaneous Prior Year	54500
54501	Administration	54501
54502	Support & Overhead	54502, 54503
54504	DHFS	54504 and 54507, 54521, 54523, 54524, 54525, 54527, 54529
54505	DHFS LTS	54505, 54506, 54522, 54526, 54528
54530	Youth Aids	54530, 54533, 54535, 54536
54540	ESS	54540, 54542, 54544, 54546
54552	W2	54551, 54552, 54553, 54554, 54555, 54558, 54559, 54560, 54561, 54565, 54565
54572	LIEAP	54572, 54574
54581	Day Care Admin	54580, 54581, 54582
54595	General Relief	54595

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 WI Statute §65.90. These Amendments are required any time the amounts of the appropriations (at the function level) are to be changed.

The Operations Committee is authorized by the County Board 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. Requests for transfers from the contingent fund are required to be reviewed by the Finance Director so alternative solutions may be explored. 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 the budget does not have to be officially amended at the category level, 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 must be approved by an amendment to the budget by the full County Board.

- A. Personal Services: Once the budget for wages and fringes is adopted, most changes that could cause actual costs to exceed the budget are controlled by the Operations Committee and subsequent action by the full County Board. Most wage adjustments are based on actions approved by the Operations Committee. Overtime is a cost that 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 to be 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 to be 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 rent or 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

WOOD COUNTY 2022 ADOPTED BUDGET

expenditure report at no less than a quarterly basis. Monthly reporting may be appropriate during the last quarter, especially when actual expenditures appear require active management to avoid running over budget before year-end.

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 SRUCTURE

Wood County’s budget is structured into eight organizational units, or activities, which group operating departments providing similar services to the community. 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.

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	District Attorney	
	Finance	Human Resources	
	Information Systems	Justice Coordinator	
	Register of Deeds	Maintenance	
	Risk Management	Treasurer	
	Victim Witness		
	Other:	General / Contingency	Ho Chunk Donations

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

Departments:	Sheriff & Corrections	Communications
	Emergency Management	Dispatch
	Human Officer	

WOOD COUNTY 2022 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 Nursing Home
Norwood Health Care Center Veterans Service Office

Other: Aging & Disability Resource Center (ADRC)

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

Departments: Parks and Forestry

Other: County Aid for Libraries Marshfield Fairgrounds
UW Extension UW Wood County Marshfield
Parks State Aid

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.

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

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

Department: Highway

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

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.

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 accounts of the county are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for 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 to be spent 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 business enterprises. GAAP for government 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 un-matured interest on long-term debt, claims, judgments, compensated absences, and 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; 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. Expenditures are summarized as Personnel Costs, Operating Expenditures, Contractual Services and Operating Capital.

Revenues are summarized as source, for example: 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.

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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. Funding is provided through Tax Levy.

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. Funding is provided through federal and state grants.

PARKS

Forestry Roads Fund – to account for the costs of public roads within the County forests. Funding is provided through state grants.

Forests State Aid Fund – to account for costs to purchase, develop, preserve and maintain County forests. Funding is provided through state grants.

Parks State Aid Fund – to account for costs to maintain and construct ATV and snowmobile trails. Funding is provided through state grants.

Wildlife Habitat Fund – to account for expenditures related to wildlife management operations on County forest lands, limited to approve projects designed to benefit wildlife and the natural environment. Funding is provided through state grants.

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. Funding is provided by state grants and parks revenues; typically timber sales.

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. Funding is provided by recording fees collected by the Register of Deeds and state grants.

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. Revenues are provided by permit fees charged to property owners obtaining sanitary permits in Wood County.

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. Revenues are provided by permit fees charged to operators of all nonmetallic mining sites.

14-Mile and Mill Creek Watersheds – the contributions are to be 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.

Land Conservation Fund – the contributions are to be used for environmental awareness, conservation or education involving land conservation.

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. Funding is provided through state grants.

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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. Revenues are provided by fees charged to County user departments.

EMPLOYEE HEALTH PLAN FUND - to account for the cost of the County's self-insured health plan. Revenues are provided by fees charged to County user departments and employee paid premiums based on actuarial valuations.

BUILDING MAINTENANCE FUND - to account for the costs of maintenance, repairs and improvements to county owned buildings. Revenues are provided by rent charged to County user departments.

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. Revenues are provided by fees charged to user departments as a percentage of gross wages.

PC REPLACEMENT FUND - to account for the replacement cost of personal computers. Revenues are provided by fees charged to County user departments.

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 2022 BUDGET

On November 9, 2021, 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.

2022 BUDGET SUMMARY - WOOD COUNTY																
	GOVERNMENTAL FUND TYPES					INTERNAL SERVICE FUNDS					ENTERPRISE FUNDS			TRUST & AGENCY	GRAND TOTAL	BUDGET (2022/2021) % 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	Land Conservation		
Expenditures for Operations & Maintenance:																
General Government	9,785,721	1,284,167	-	-	11,069,887	1,643,468	11,787,396	444,712	500,000	142,600	-	-	-	-	25,588,063	0.16%
Public Safety	14,152,028	-	-	-	14,152,028	-	-	-	-	-	-	-	-	-	14,152,028	6.43%
Public Works	7,491,395	27,500	-	-	7,518,895	-	-	-	-	-	3,230,786	-	-	-	10,749,681	-8.05%
Health & Human Services	4,256,339	26,654,388	-	-	30,910,727	-	-	-	-	-	-	9,479,184	6,916,593	-	47,306,504	6.71%
Culture, Recreation & Education	3,554,521	581,927	-	-	4,136,448	-	-	-	-	-	-	-	-	-	4,136,448	-2.29%
Conservation & Development	1,048,713	1,886,536	-	-	2,935,250	-	-	-	-	-	-	-	-	-	2,935,250	19.63%
Capital Projects	-	-	-	61,472,165	61,472,165	-	-	-	-	-	-	-	-	-	61,472,165	1475.96%
Debt Services	-	-	6,761,400	89,335	6,850,735	-	-	-	-	-	-	-	-	-	6,850,735	45.78%
Transfers & Other Financing Uses	369,343	6,900,000	-	-	7,269,343	(118,216)	146,671	-	-	-	-	-	-	-	7,297,798	12.08%
Total Expenditures & Other Financing Uses	40,658,060	37,334,518	6,761,400	61,561,500	146,315,477	1,525,252	11,934,067	444,712	500,000	142,600	3,230,786	9,479,184	6,916,593	-	180,488,671	54.71%
Less Revenues (Other than Property Tax):																
Taxes	7,483,423	-	-	-	7,483,423	-	-	-	-	-	-	-	-	-	7,483,423	13.12%
Intergovernmental revenues	10,350,220	17,145,588	-	-	27,495,808	-	-	-	-	-	-	140,000	-	-	27,635,808	10.04%
Licenses & Permits	508,308	187,650	-	-	695,958	-	-	-	-	-	-	-	-	-	695,958	10.01%
Fines, Forfeits & Penalties	251,650	13,000	-	-	264,650	-	-	-	-	-	-	-	-	-	264,650	1.15%
Public Charges for Services	2,568,535	4,736,719	-	-	7,305,254	-	1,195,000	-	-	-	-	5,830,187	5,404,461	-	19,734,902	7.31%
Intergovernmental Charges for Services	3,570,871	40,000	-	-	3,610,871	1,533,351	9,256,750	502,513	547,790	197,640	3,227,586	682,900	555,083	-	20,114,484	-0.58%
Miscellaneous	439,998	178,423	-	-	618,421	750	1,335,975	-	-	-	3,200	73,574	5,550	-	2,037,470	-3.97%
Proceeds From Long-term Borrowing	-	-	-	61,500,000	61,500,000	-	-	-	-	-	-	-	-	-	61,500,000	1441.35%
Transfers & Other Financing Sources	7,282,443	66,457	-	-	7,348,900	-	146,671	-	-	-	-	-	-	-	7,495,571	1089.45%
Total Revenues & Other Financing Sources	32,455,448	22,367,837	-	61,500,000	116,323,285	1,534,101	11,934,396	502,513	547,790	197,640	3,230,786	6,726,661	5,965,094	-	146,962,266	74.90%
Less: Unencumbered Funds Applied (Surplus)	2,559,040	354,016	-	61,500	2,974,556	(8,849)	(329)	(57,801)	(47,790)	(55,040)	0	-	-	-	2,804,747	-37.32%
Adopted County Tax Levy	\$ 5,643,572	\$ 14,612,665	\$ 6,761,400	\$ -	\$ 27,017,637	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,752,523	\$ 951,499	\$ -	\$ 30,721,658	9.08%

Outstanding Indebtedness at December 31, 2021:	
General Obligation Corp Purpose Bonds Series 2014A	\$ 1,525,000
General Obligation Corp Purpose Bonds Series 2015A	2,480,000
General Obligation Corp Purpose Bonds Series 2016A	5,255,000
General Obligation Corp Purpose Bonds Series 2017A	3,415,000
General Obligation Corp Purpose Bonds Series 2018A	2,475,000
General Obligation Corp Purpose Bonds Series 2019A	4,200,000
General Obligation Corp Purpose Bonds Series 2020A	3,720,000
General Obligation Corp Purpose Bonds Series 2021A	58,925,000
	<u>\$ 81,995,000</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
2021	2022	22,849,174	6,761,400	1,111,085	30,721,658	3.9607	1.1720	0.3990	5.5317

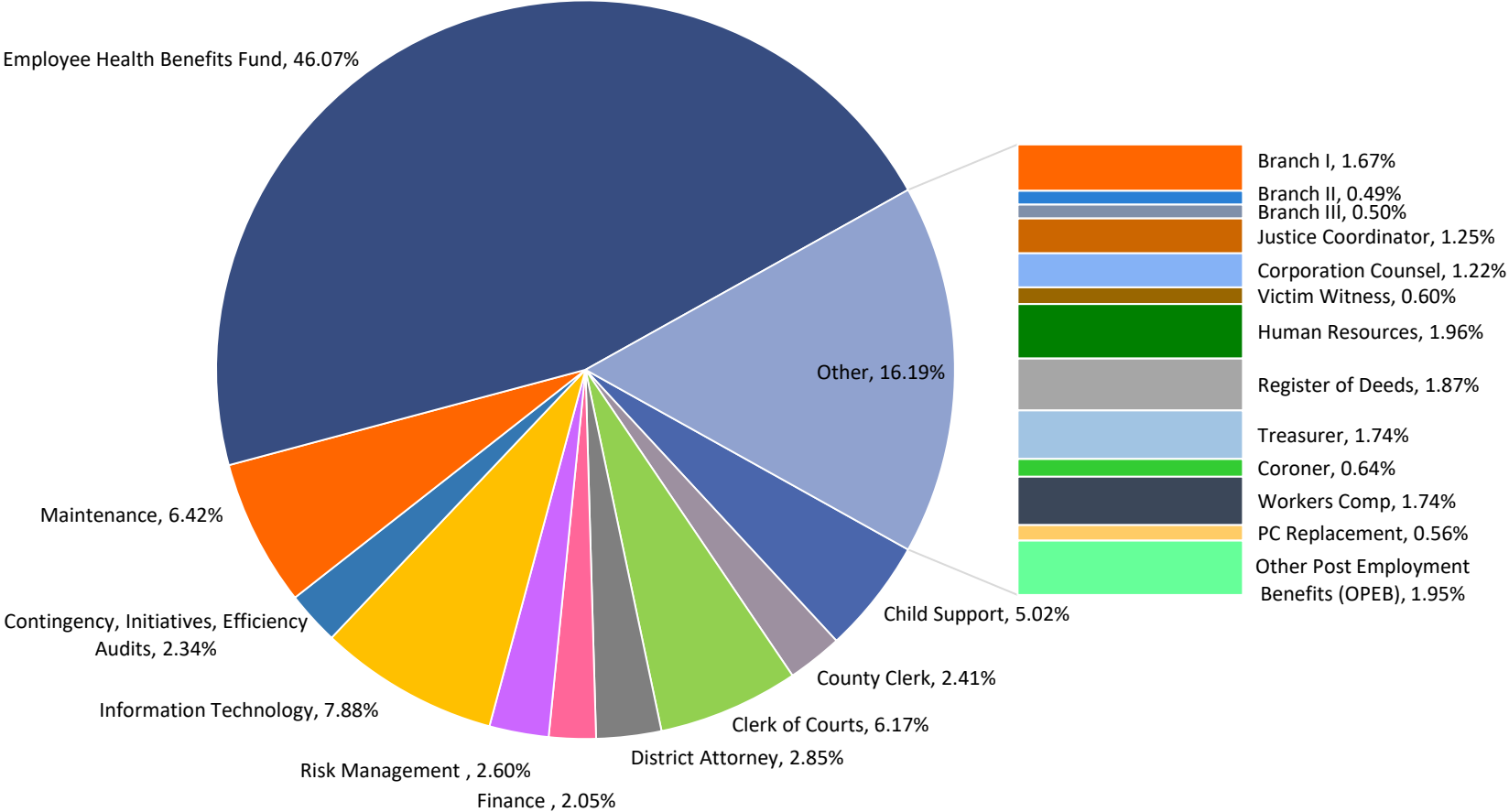
Available Fund Balances at December 31st:		2020		2021		2022	
		Actual Balance	Estimated 2021 Increase (Decrease)	Projected Balance	Adopted 2022 Increase (Decrease)	Projected Balance	2022 Projected Balance
General Fund	Undesignated	\$ 21,434,397	\$ (709,292)	\$ 20,725,105	\$ (2,061,960)	\$ 18,663,145	
General Fund	Designated	2,833,164	319,387	3,152,551	(497,083)	2,655,468	
General Fund	Governmental Highway	1,644,487	(520,751)	1,123,736	3	1,123,739	
Special Revenue Funds	Various	1,481,202	28,199	1,509,401	(354,016)	1,155,385	
Debt Service Fund		358,810	(358,810)	-	-	-	
Capital Projects Fund		4,704,577	190,746	4,895,323	(61,500)	4,833,823	
Enterprise Fund	Edgewater	-	-	-	-	-	
Enterprise Fund	Norwood	-	-	-	-	-	
Enterprise Fund	Highway	(2,070,145)	1,901,214	(168,931)	0	(168,931)	
Internal Service Fund	Workers Comp	1,882,146	(174,327)	1,707,819	57,801	1,765,620	
Internal Service Fund	Health Insurance	8,796,950	(2,213,394)	6,583,556	329	6,583,885	
Internal Service Fund	Building Maintenance	873,389	848	874,237	8,849	883,086	
Internal Service Fund	Other Post Employment Benefits	1,897,890	100,000	1,997,890	47,790	2,045,680	
Internal Service Fund	PC Replacement	100,982	93,518	194,500	55,040	249,540	
		<u>\$ 43,937,849</u>	<u>\$ (1,342,662)</u>	<u>\$ 42,595,187</u>	<u>\$ (2,804,747)</u>	<u>\$ 39,790,441</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 23rd day of October, A.D. 2021.

2021 BUDGET SUMMARY - WOOD COUNTY															
	GOVERNMENTAL FUND TYPES					INTERNAL SERVICE FUNDS					ENTERPRISE FUNDS			TRUST & AGENCY	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	Land Conservation	
Expenditures for Operations & Maintenance:															
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
Public Safety	13,297,152	-	-	-	13,297,152	-	-	-	-	-	-	-	-	-	13,297,152
Public Works	6,309,572	27,500	-	-	6,337,072	-	-	-	-	-	5,354,027	-	-	-	11,691,099
Health & Human Services	3,282,493	25,311,435	-	-	28,593,928	-	-	-	-	-	-	9,077,805	6,659,770	-	44,331,503
Culture, Recreation & Education	3,476,187	757,043	-	-	4,233,230	-	-	-	-	-	-	-	-	-	4,233,230
Conservation & Development	902,342	1,551,366	-	-	2,453,707	-	-	-	-	-	-	-	-	-	2,453,707
Capital Projects	-	-	-	3,900,612	3,900,612	-	-	-	-	-	-	-	-	-	3,900,612
Debt Services	-	-	4,628,540	70,835	4,699,375	-	-	-	-	-	-	-	-	-	4,699,375
Transfers & Other Financing Uses	373,443	6,036,000	-	-	6,409,443	(88,578)	190,126	-	-	-	-	-	-	-	6,510,991
Total Expenditures & Other Financing Uses	37,223,144	34,913,916	4,628,540	3,971,447	80,737,047	1,525,099	12,236,744	467,857	500,000	105,899	5,354,027	9,077,805	6,659,770	-	116,664,248
Less Revenues (Other than Property Tax):															
Taxes	6,615,720	-	-	-	6,615,720	-	-	-	-	-	-	-	-	-	6,615,720
Intergovernmental	8,559,699	16,406,454	-	-	24,966,153	-	-	-	-	-	-	147,528	-	-	25,113,681
Licenses & Permits	487,030	145,600	-	-	632,630	-	-	-	-	-	-	-	-	-	632,630
Fines, Forfeits & Penalties	246,650	15,000	-	-	261,650	-	-	-	-	-	-	-	-	-	261,650
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
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
Miscellaneous	400,523	179,995	-	-	580,518	750	1,445,975	-	-	-	3,200	77,224	13,950	-	2,121,617
Proceeds From Long-term Borrowing	-	-	-	3,990,000	3,990,000	-	-	-	-	-	-	-	-	-	3,990,000
Transfers & Other Financing Sources	6,418,443	57,600	-	-	440,043	-	190,126	-	-	-	-	-	-	-	630,169
Total Revenues & Other Financing Sources	28,586,378	20,916,502	-	3,990,000	53,492,880	1,534,101	12,235,926	264,413	547,790	195,330	3,447,798	6,577,843	5,728,563	-	84,024,644
Less: Unencumbered Funds Applied (Surplus)	2,047,919	480,906	-	(18,553)	2,510,272	(9,002)	818	203,444	(47,790)	(89,431)	1,906,229	-	-	-	4,474,540
Adopted County Tax Levy	\$ 6,588,847	\$ 7,480,509	\$ 4,628,540	\$ -	\$ 24,733,895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,499,961	\$ 931,207	\$ -	\$ 28,165,064

GENERAL GOVERNMENT

2022 Adopted Budget Expenditures General Government



General Government Percentage of total 2022 Adopted Budget Expenditures by Function **14.18%**

General (Non-Program) Contingency Fund

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

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. Portions of the proceeds are used for our county parks, highway snow removal, public health department and outpatient for our mental health outpatient clinic.

Other Post-Employment Benefits (OPEB)

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

	2022 Budget Summary				
Department: 99 - General County	9901 - General-Various	9905 - General-Contingency	2022 Total	Change %	2021 Budget
Revenue / Funding Source					
41 - Taxes	18,720		18,720	0.00%	18,720
43 - Intergovernmental Revenues	3,596,261		3,596,261	+1.01%	3,560,440
48 - Miscellaneous Revenues	200,000		200,000	0.00%	200,000
49 - Other Financing Sources	6,900,000		6,900,000	0.00%	6,036,000
Revenue / Funding Source Total	10,714,981		10,714,981	+9.17%	9,815,160
Expense / Expenditure					
100 - Personnel Services					
200 - Contractual Services					
300 - Supplies and Expense	0	600,000	600,000	0.00%	600,000
500 - Fixed Charges					
700 - Grants and Contributions					
Expense / Expenditure Total	0	600,000	600,000	0.00%	600,000
Beginning Carryover	0	0	0	0	0
Ending Carryover	0	0	0	0	0
99 - General County Total	(10,714,981)	600,000	(10,114,981)	-9.76%	(9,215,160)



Department Operating Budget Summary

Department: 99 - Ho-Chunk	2022 Budget Summary			
	9904 - General-Ho Chunk Donations	2022 Total	Change %	2021 Budget
Revenue / Funding Source				
41 - Taxes				
43 - Intergovernmental Revenues				
48 - Miscellaneous Revenues	91,720	91,720	0.00%	91,720
49 - Other Financing Sources				
Revenue / Funding Source Total	91,720	91,720	0.00%	91,720
Expense / Expenditure				
100 - Personnel Services				
200 - Contractual Services				
300 - Supplies and Expense	64,220	64,220	0.00%	64,220
500 - Fixed Charges				
700 - Grants and Contributions				
Total Operating Expenditures	64,220	64,220	0.00%	64,220
800 - Capital Outlay	27,500	27,500	0.00%	27,500
900 - Other Financing Uses				
Expense / Expenditure Total	91,720	91,720	0.00%	91,720
Beginning Carryover	0	0	0	0
Ending Carryover	0	0	0	0
99 - Ho-Chunk Total	0	0	0.00%	0



Department Operating Budget Summary

Department: 95 - OPEB	2022 Budget Summary			
	9500 - OPEB	2022 Total	Change %	2021 Budget
Revenue / Funding Source				
47 - Intergovernmental Charges for	547,790	547,790	0.00%	547,790
Revenue / Funding Source Total	547,790	547,790	0.00%	547,790
Expense / Expenditure				
300 - Supplies and Expense	500,000	500,000	0.00%	500,000
Expense / Expenditure Total	500,000	500,000	0.00%	500,000
Beginning Carryover	1,189,246	1,189,246	+4.09	1,141,456
Ending Carryover	1,237,036	1,237,036	+4.02	1,189,246
95 - OPEB Total	0	0	0.00%	0

Clerk of Courts

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

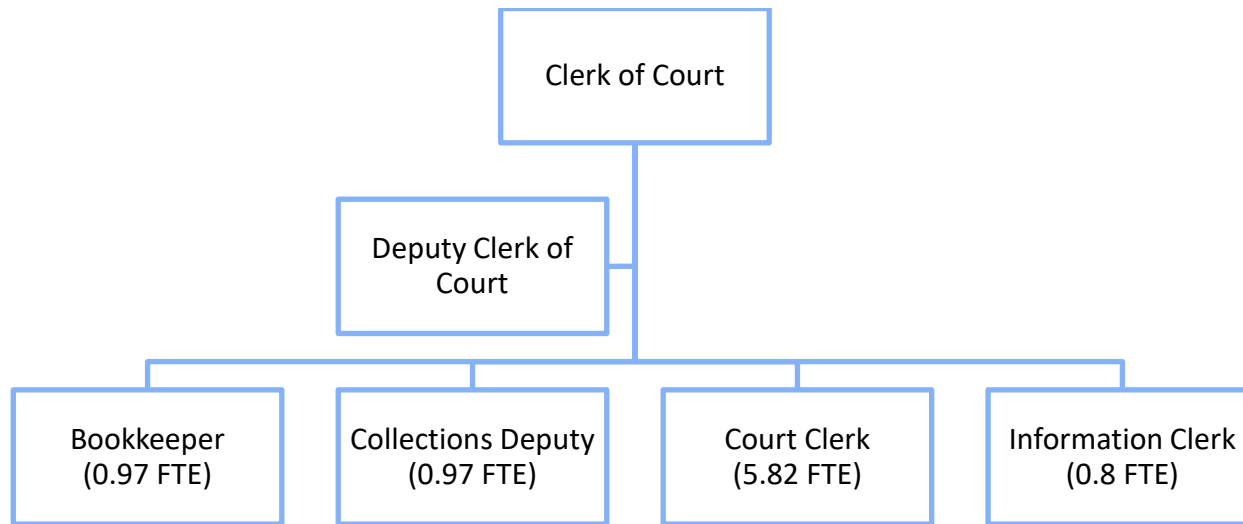
Wood County currently staffs three full time courtrooms. Each court conducting business on a daily basis requires varying staffing levels including clerks, reporters, bailiffs and interpreters as well as equipment needs. Rooms are of different sizes and branch locations are frequently changed to accommodate 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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Non-Represented	9.50	11.27	11.09	10.46	11.40	11.40	11.40	11.40	11.40	11.40
Total	10.50	12.27	12.09	11.46	12.40	12.40	12.40	12.40	12.40	12.40



Department Operating Budget Summary

Department: 07 - Clerk of Courts	2022 Budget Summary					
	0702 - Clerk Of Courts- Divorce	0703 - Clerk Of Courts	0704 - Clerk Of Courts- Family Court	2022 Total	Change %	2021 Budget
Revenue / Funding Source						
43 - Intergovernmental Revenues		165,867		165,867	-1.08%	167,678
45 - Fines, Forfeits and Penalties		228,200		228,200	+1.78%	224,200
46 - Public Charges for Services	10,000	246,416		256,416	+21.86%	210,427
47 - Intergovernmental Charges for		9,000	1,100	10,100	-8.18%	11,000
48 - Miscellaneous Revenues		400		400	+33.33%	300
Revenue / Funding Source Total	10,000	649,883	1,100	660,983	+7.72%	613,605
Expense / Expenditure						
100 - Personnel Services		808,467		808,467	-4.76%	848,856
200 - Contractual Services		582,820	65,600	648,420	-7.02%	697,340
300 - Supplies and Expense	25,000	29,485		54,485	-2.33%	55,785
500 - Fixed Charges		67,429		67,429	-0.95%	68,073
Expense / Expenditure Total	25,000	1,488,201	65,600	1,578,801	-5.46%	1,670,054
Beginning Carryover	0	0	0	0	0	0
Ending Carryover	0	0	0	0	0	0
07 - Clerk of Courts Total	15,000	838,318	64,500	917,818	-13.12%	1,056,449

BRANCH I

Statement of Purpose

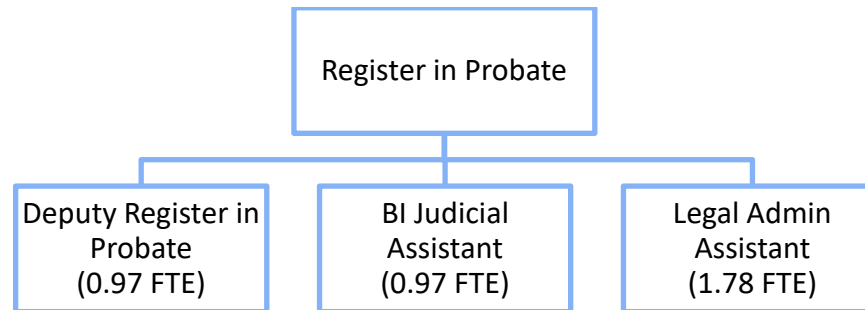
Circuit Court Branch I is responsible for the timely and efficient caseload management of one-third of all assigned civil, family, criminal, traffic, forfeiture, mental, probate, guardianship, juvenile, adoption, small claims, out of county and any other miscellaneous cases as assigned.

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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
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	3.72	3.69	3.69	3.55	3.55	3.56	2.59	2.52
Total	4.72	4.72	4.72	4.69	4.69	4.55	4.55	4.56	3.59	3.52



Department Operating Budget Summary

Department: 03 - Branch I	2022 Budget Summary			
	0301 - Branch I	2022 Total	Change %	2021 Budget
Revenue / Funding Source				
43 - Intergovernmental Revenues	59,483	59,483	0.00%	59,483
45 - Fines, Forfeits and Penalties	1,700	1,700	0.00%	1,700
46 - Public Charges for Services	30,515	30,515	0.00%	30,515
Revenue / Funding Source Total	91,698	91,698	0.00%	91,698
Expense / Expenditure				
100 - Personnel Services	352,769	352,769	+3.20%	341,837
200 - Contractual Services	8,485	8,485	0.00%	8,485
300 - Supplies and Expense	21,710	21,710	0.00%	21,710
500 - Fixed Charges	43,597	43,597	-0.11%	43,646
Expense / Expenditure Total	426,561	426,561	+2.62%	415,678
Beginning Carryover	0	0	0	0
Ending Carryover	0	0	0	0
03 - Branch I Total	334,863	334,863	+3.36%	323,980

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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total	1.05	1.05	1.05	1.02	1.04	.97	1.18	1.18	1.18	1.18



Department Operating Budget Summary

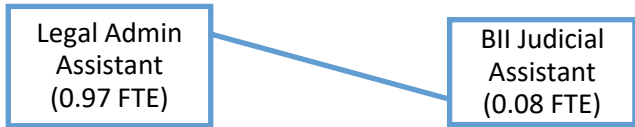
<u>Department: 04 - Branch II</u>	2022 Budget Summary			
	0401 - Branch II	2022 Total	Change %	2021 Budget
Revenue / Funding Source				
43 - Intergovernmental Revenues	59,483	59,483	0.00%	59,483
46 - Public Charges for Services	1,416	1,416	-26.06%	1,916
Revenue / Funding Source Total	60,899	60,899	-0.81%	61,399
Expense / Expenditure				
100 - Personnel Services	78,284	78,284	+4.06%	75,227
200 - Contractual Services	7,410	7,410	-6.32%	7,910
300 - Supplies and Expense	6,250	6,250	+0.81%	6,200
500 - Fixed Charges	34,600	34,600	-0.42%	34,746
Expense / Expenditure Total	126,544	126,544	+1.98%	124,083
Beginning Carryover	0	0	0	0
Ending Carryover	0	0	0	0
04 - Branch II Total	65,645	65,645	+4.72%	62,684

BRANCH III

Statement of Purpose

Circuit Court Branch III 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.

The Wisconsin Circuit Courts have the general jurisdiction prescribed for them by Article VII of the Constitution and have power to issue all writs, process and commissions provided in Article VII of the Constitution or by the statutes, or which may be necessary to the due execution of the powers vested in them. The Circuit Courts have power to hear and determine, within their respective circuits, all civil and criminal actions and proceedings unless exclusive jurisdiction is given to some other court; and they have all the powers, according to the usages of courts of law and equity, necessary to the full and complete jurisdiction of the causes and parties and the full and complete administration of justice, and to carry into effect their judgments, orders and other determinations, subject to review by the Court of Appeals or the Supreme Court as provided by law. The courts and the judges thereof have power to award all such writs, process and commissions, throughout the State, returnable in the proper county.



Number of Positions (FTE)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total	1.05	1.05	1.05	1.08	1.08	1.08	1.08	1.08	1.06	1.06



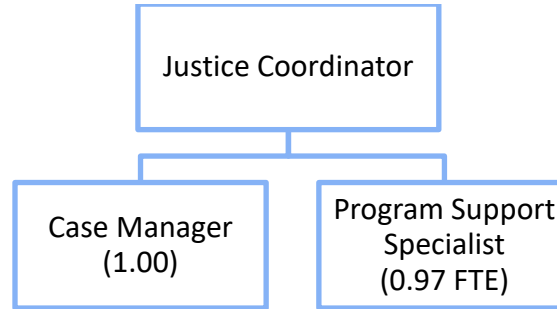
Department Operating Budget Summary

<u>Department: 05 - Branch III</u>	2022 Budget Summary			
	0501 - Branch III	2022 Total	Change %	2021 Budget
Revenue / Funding Source				
43 - Intergovernmental Revenues	59,761	59,761	+0.47%	59,483
46 - Public Charges for Services	1,916	1,916	0.00%	1,916
47 - Intergovernmental Charges for	700	700	0.00%	700
Revenue / Funding Source Total	62,377	62,377	+0.45%	62,099
Expense / Expenditure				
100 - Personnel Services	75,364	75,364	+4.15%	72,360
200 - Contractual Services	6,550	6,550	0.00%	6,550
300 - Supplies and Expense	5,425	5,425	0.00%	5,425
500 - Fixed Charges	39,583	39,583	-4.04%	41,251
Expense / Expenditure Total	126,922	126,922	+1.06%	125,586
Beginning Carryover	0	0	0	0
Ending Carryover	0	0	0	0
05 - Branch III Total	64,545	64,545	+1.67%	63,488

JUSTICE COORDINATOR

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.



Number of Positions (FTE)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total	2.97	1.00	0.50	0	0	0	0	0	0	0



Department Operating Budget Summary

Department: 35 - Justice Coordinator	2022 Budget Summary				
	3501 - Justice Coordinator - Administration	3502 - Justice Coordinator - Drug Court	2022 Total	Change %	2021 Budget
Revenue / Funding Source					
43 - Intergovernmental Revenues		150,000	150,000	+7.14%	140,000
46 - Public Charges for Services		12,000	12,000	0.00%	12,000
47 - Intergovernmental Charges for		0	0	0.00%	0
Revenue / Funding Source Total		162,000	162,000	+6.58%	152,000
Expense / Expenditure					
100 - Personnel Services	98,051	131,653	229,703	+6.66%	215,352
200 - Contractual Services	690	41,410	42,100	-26.34%	57,155
300 - Supplies and Expense	2,385	40,000	42,385	+5.40%	40,215
500 - Fixed Charges	2,220	4,680	6,900	-6.35%	7,368
Expense / Expenditure Total	103,346	217,743	321,088	+0.31%	320,090
Beginning Carryover	0	0	0	0	0
Ending Carryover	0	0	0	0	0
35 - Justice Coordinator Total	103,346	55,743	159,088	-5.36%	168,090

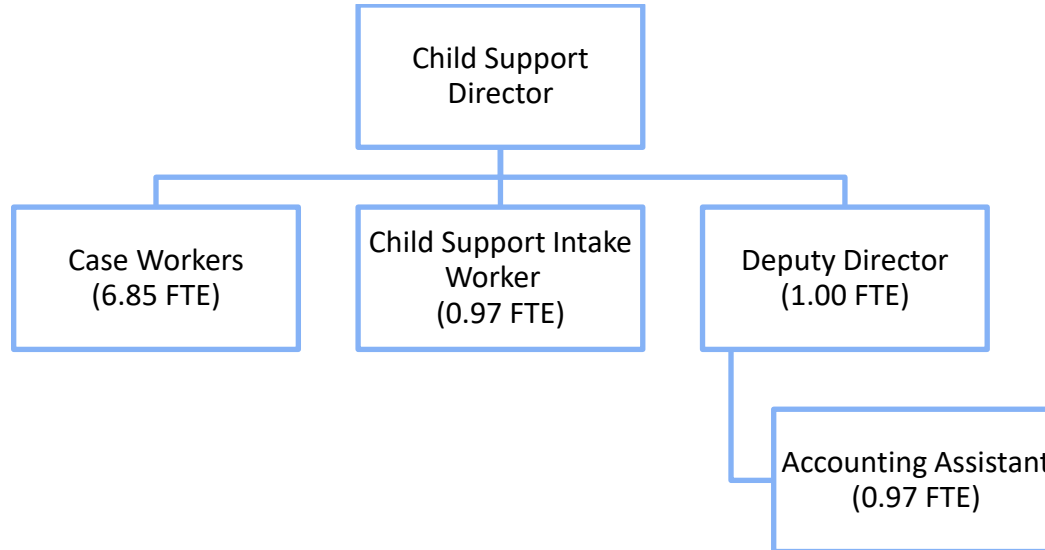
CHILD SUPPORT

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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total	10.79	10.79	10.78	11.01	10.81	10.91	10.91	10.88	10.88	10.53



Department Operating Budget Summary

Department: 02 - Child Support	2022 Budget Summary				
	0201 - Child Support	0202 - Child Support - 5 County	2022 Total	Change %	2021 Budget
Revenue / Funding Source					
41 - Taxes	0		0	0.00%	0
43 - Intergovernmental Revenues	963,839	216,900	1,180,739	+4.71%	1,127,636
46 - Public Charges for Services	15,860		15,860	-1.18%	16,050
Revenue / Funding Source Total	979,699	216,900	1,196,599	-2.76%	1,143,686
Expense / Expenditure					
100 - Personnel Services	906,696	1,600	908,296	+4.40%	870,036
200 - Contractual Services	85,465	205,900	291,365	+5.41%	276,411
300 - Supplies and Expense	35,405	9,400	44,805	+0.45%	44,605
500 - Fixed Charges	39,701		39,701	+0.45%	39,521
Expense / Expenditure Total	1,067,267	216,900	1,284,167	+4.36%	1,230,573
Beginning Carryover	0	0	0	0	0
Ending Carryover	0	0	0	0	0
02 - Child Support Total	87,568	0	87,568	+0.78%	86,887

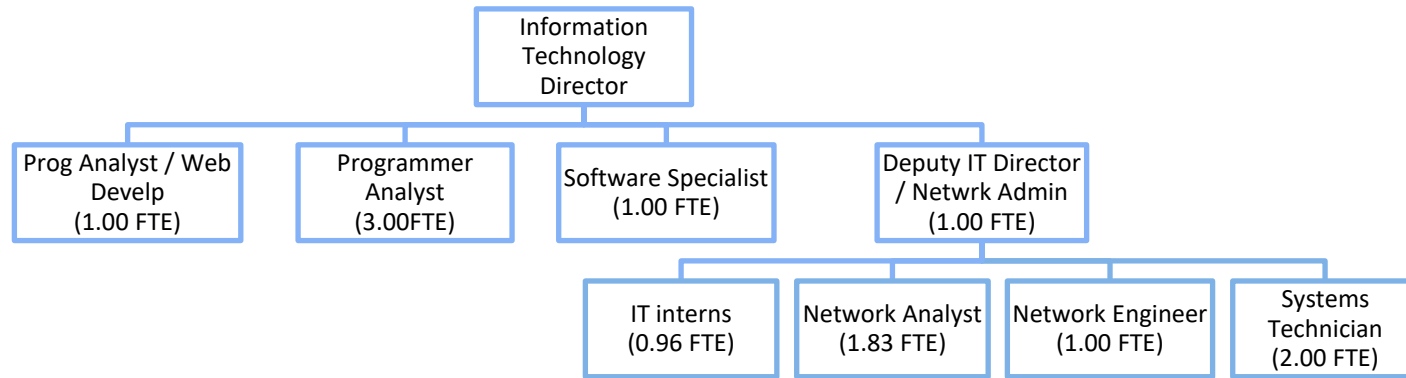
INFORMATION TECHNOLOGY

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, one Deputy IT Director / Network Administrator, six Network & Technical Support and four 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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total	12.79	11.96	11.50	11.13	11.13	11.13	10.88	9.88	9.88	9.88



Department Operating Budget Summary

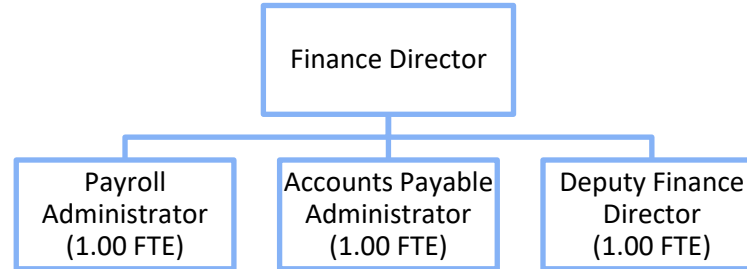
Department: 27 - Information Technology	2022 Budget Summary					
	2701 - IT	2702 - IT-Voice Over IP	2703 - IT-PC Replacement	2022 Total	Change %	2021 Budget
Revenue / Funding Source						
47 - Intergovernmental Charges for	0	117,200	197,640	314,840	-7.84%	341,630
Revenue / Funding Source Total	0	117,200	197,640	314,840	-7.84%	341,630
Expense / Expenditure						
100 - Personnel Services	1,237,677			1,237,677	+13.10%	1,094,348
200 - Contractual Services	478,064	38,200		516,264	-3.54%	535,217
300 - Supplies and Expense	81,515	53,770	137,600	272,885	+14.15%	239,064
500 - Fixed Charges	126,124			126,124	+2.56%	122,981
Total Operating Expenditures	1,923,380	91,970	137,600	2,152,950	+8.10%	1,991,610
800 - Capital Outlay	0		5,000	5,000	-93.70%	79,400
Expense / Expenditure Total	1,923,380	91,970	142,600	2,157,950	+4.20%	2,071,010
Beginning Carryover	0	137,555	194,500	332,055	+182.27%	117,637
Ending Carryover	0	162,785	249,540	412,325	+82.63%	225,768
27 - Information Technology Total	1,923,380	0	0	1,923,380	+4.67%	1,837,511

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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total	4.00	4.00	4.00	4.00	3.25	2.25	2.25	2.25	2.25	2.25



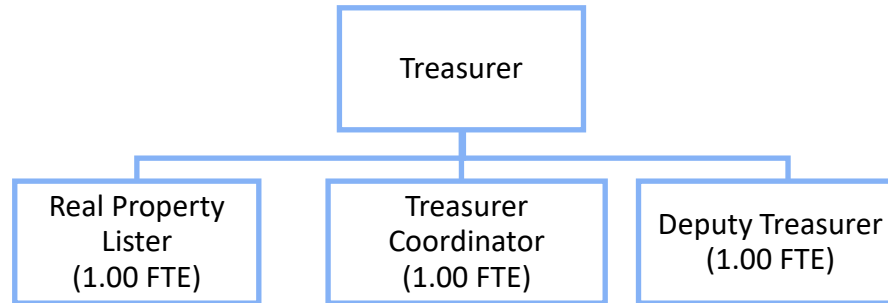
Department Operating Budget Summary

Department: 14 - Finance	2022 Budget Summary			
	1401 - Finance-Administration	2022 Total	Change %	2021 Budget
Revenue / Funding Source				
46 - Public Charges for Services	400	400	0.00%	400
48 - Miscellaneous Revenues	0	0	0.00%	0
Revenue / Funding Source Total	400	400	0.00%	400
Expense / Expenditure				
100 - Personnel Services	411,379	411,379	+0.13%	410,845
200 - Contractual Services	87,980	87,980	+13.19%	77,726
300 - Supplies and Expense	5,710	5,710	-9.88%	6,336
500 - Fixed Charges	19,197	19,197	-0.33%	19,261
Expense / Expenditure Total	524,265	524,265	+1.96%	514,168
Beginning Carryover	0	0	0	0
Ending Carryover	0	0	0	0
14 - Finance Total	523,865	523,865	+1.96%	513,768

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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Elected	0.97	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Non-Represented	3.00	2.97	2.97	2.97	2.78	3.22	3.84	3.84	3.84	3.84
Total	3.97	3.97	3.97	3.97	3.78	4.22	4.84	4.84	4.84	4.84



Department Operating Budget Summary

2022 Budget Summary				
Department: 28 - Treasurer	2801 - Treasurer	2022 Total	Change %	2021 Budget
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	5,000	5,000	-0.50%	5,025
48 - Miscellaneous Revenues	20,200	20,200	0.00%	20,200
Revenue / Funding Source Total	464,200	464,200	-0.01%	464,225
Expense / Expenditure				
100 - Personnel Services	319,933	319,933	+3.75%	308,366
200 - Contractual Services	53,050	53,050	0.00%	53,050
300 - Supplies and Expense	31,400	31,400	+0.96%	31,100
500 - Fixed Charges	41,525	41,525	-0.13%	41,579
Expense / Expenditure Total	445,908	445,908	+2.72%	434,095
Beginning Carryover	0	0	0	0
Ending Carryover	0	0	0	0
28 - Treasurer Total	(18,292)	(18,292)	+39.29%	(30,130)

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.

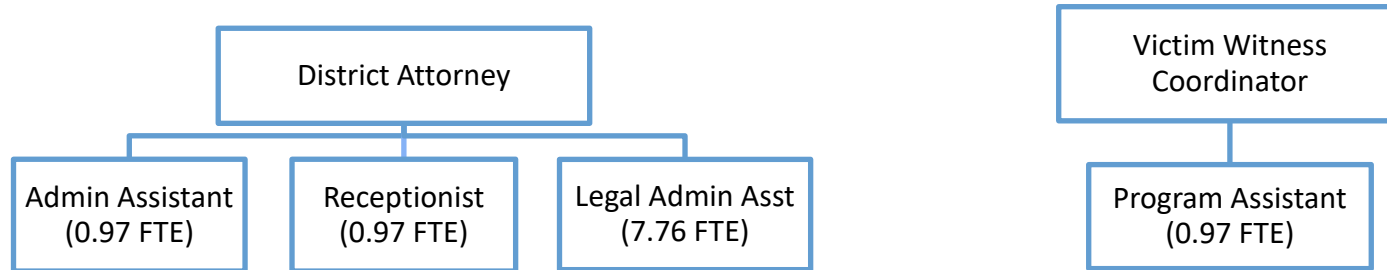
The District Attorney's Office receives referrals from the various agencies in Wood County, including all law enforcement agencies, Department of Social Services, Child Support Enforcement and the Department of Justice. It is the responsibility of the office to review referrals and take appropriate action 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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
District Attorney	9.70	9.70	6.78	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	1.94
Total	11.64	11.64	8.72	5.82	5.82	5.82	5.82	5.82	5.82	5.82



Department Operating Budget Summary

Department: 11 - District Attorney	2022 Budget Summary			
	1101 - District Attorney	2022 Total	Change %	2021 Budget
Revenue / Funding Source				
45 - Fines, Forfeits and Penalties	11,000	11,000	+10.00%	10,000
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	20,500	20,500	+5.13%	19,500
Expense / Expenditure				
100 - Personnel Services	664,006	664,006	+11.08%	597,791
200 - Contractual Services	19,800	19,800	+102.04%	9,800
300 - Supplies and Expense	17,900	17,900	+0.28%	17,850
500 - Fixed Charges	26,554	26,554	-0.32%	26,640
Total Operating Expenditures	728,260	728,260	+11.68%	652,081
800 - Capital Outlay	0	0	-100.00%	9,000
Expense / Expenditure Total	728,260	728,260	+10.16%	661,081
Beginning Carryover	0	0	0	0
Ending Carryover	0	0	0	0
11 - District Attorney Total	707,760	707,760	+10.31%	641,581



Department Operating Budget Summary

Department: 32 - Victim Witness	2022 Budget Summary				
	3201 - Victim Witness	3202 - Victim Witness-Task Force	2022 Total	Change %	2021 Budget
Revenue / Funding Source					
43 - Intergovernmental Revenues	74,000	0	74,000	0.00%	74,000
45 - Fines, Forfeits and Penalties	10,000		10,000	0.00%	10,000
Revenue / Funding Source Total	84,000	0	84,000	0.00%	84,000
Expense / Expenditure					
100 - Personnel Services	142,694		142,694	+7.07%	133,268
200 - Contractual Services	1,275	0	1,275	-7.27%	1,375
300 - Supplies and Expense	2,775	0	2,775	+17.58%	2,360
500 - Fixed Charges	6,683		6,683	+44.83%	4,614
Expense / Expenditure Total	153,427	0	153,427	+8.34%	141,617
Beginning Carryover	0	6,230	6,230	0	6,230
Ending Carryover	0	6,230	6,230	0	6,230
32 - Victim Witness Total	69,427	0	69,427	+20.50%	57,617

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.

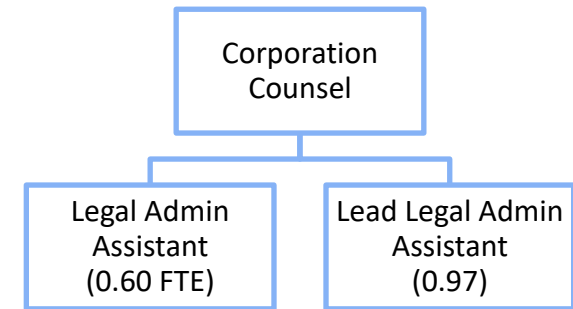
- Prosecute mental and alcohol commitments.
- Pursue guardianships and protective placements when requested by County social workers.

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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total	2.57	2.57	2.87	2.94	1.97	1.97	1.97	1.97	1.97	1.97



Department Operating Budget Summary

Department: 09 - Corporation Counsel	2022 Budget Summary			
	0901 - Corporation Counsel	2022 Total	Change %	2021 Budget
Revenue / Funding Source				
46 - Public Charges for Services	6,500	6,500	0.00%	6,500
47 - Intergovernmental Charges for	10,000	10,000	0.00%	10,000
Revenue / Funding Source Total	16,500	16,500	0.00%	16,500
Expense / Expenditure				
100 - Personnel Services	285,573	285,573	+4.91%	272,219
200 - Contractual Services	6,895	6,895	-22.48%	8,895
300 - Supplies and Expense	8,800	8,800	+1.15%	8,700
500 - Fixed Charges	11,999	11,999	-0.85%	12,101
Expense / Expenditure Total	313,267	313,267	+3.76%	301,915
Beginning Carryover	0	0	0	0
Ending Carryover	0	0	0	0
09 - Corporation Counsel Total	296,767	296,767	+3.98%	285,415

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

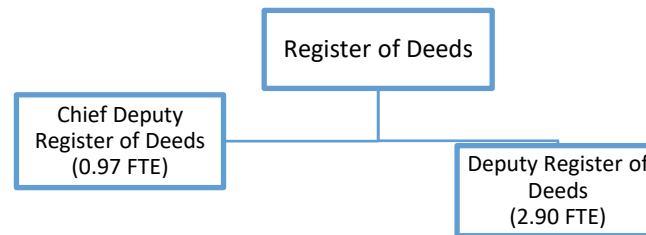
Must register, file, index and maintain the following records:

- 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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
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
Total	4.84	4.84	4.84	4.84	4.84	4.84	4.84	4.84	4.84	4.84



Department Operating Budget Summary

Department: 24 - Register of Deeds	2022 Budget Summary				
	2401 - Register Of Deeds	2402 - Register Of Deeds-Redaction	2022 Total	Change %	2021 Budget
Revenue / Funding Source					
41 - Taxes	145,703	0	145,703	+2.61%	142,000
46 - Public Charges for Services	322,000	0	322,000	+4.21%	309,000
48 - Miscellaneous Revenues	20	0	20	0.00%	20
49 - Other Financing Sources	0	0	0	0.00%	0
Revenue / Funding Source Total	467,723	0	467,723	+3.70%	451,020
Expense / Expenditure					
100 - Personnel Services	373,188	0	373,188	+4.92%	355,700
200 - Contractual Services	64,193	3,703	67,896	-4.12%	70,813
300 - Supplies and Expense	11,335	0	11,335	+2.72%	11,035
500 - Fixed Charges	24,923	0	24,923	-0.10%	24,948
Expense / Expenditure Total	473,639	3,703	477,342	+3.21%	462,496
Beginning Carryover	0	3,703	3,703	-30.13%	5,300
Ending Carryover	0	0	0	0	0
24 - Register of Deeds Total	5,916	0	5,916	-4.21%	6,176

COUNTY CLERK

Statement of Purpose

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

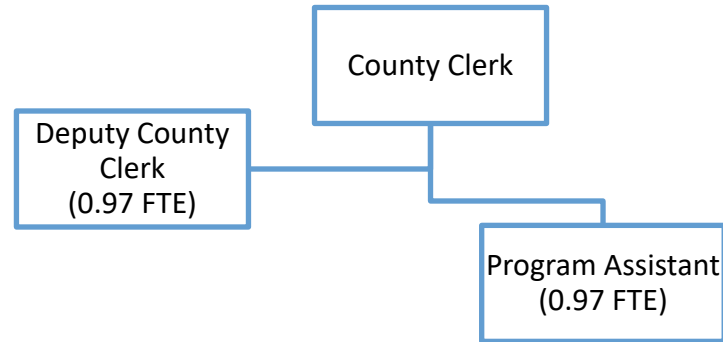
The County Clerk issues marriage licenses, declarations of domestic partnerships, temporary car license plates, timber cutting permits and distributes the state dog licenses to local municipal treasurers. The Clerk accepts applications for Passports. This department is the filing agent for Farmland Preservation 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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
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	1.94	2.40	2.40	2.39	2.39	2.39	2.39
Total	2.94	2.94	2.94	2.94	3.40	3.40	3.39	3.39	3.39	3.39



Department Operating Budget Summary

Department: 06 - County Clerk	2022 Budget Summary							
	0601 - County Clerk-Administration	0602 - County Clerk-Postage Meter	0603 - County Clerk-Elections	0604 - County Clerk-Info & Comm	0605 - Committees & Commissions	2022 Total	Change %	2021 Budget
Revenue / Funding Source								
44 - Licenses and Permits	19,700					19,700	0.00%	19,700
46 - Public Charges for Services	33,550		7,655			41,205	+0.59%	40,965
47 - Intergovernmental Charges for	0					0	0.00%	0
Revenue / Funding Source Total	53,250		7,655			60,905	+0.40%	60,665
Expense / Expenditure								
100 - Personnel Services	243,078		1,966		134,206	379,249	+2.04%	371,671
200 - Contractual Services	7,830			4,000	3,410	15,240	-11.60%	17,240
300 - Supplies and Expense	22,125	7,500	105,639	0	53,150	188,414	+34.13%	140,475
500 - Fixed Charges	28,263	6,500				34,763	-0.11%	34,802
Expense / Expenditure Total	301,295	14,000	107,605	4,000	190,766	617,666	+9.48%	564,188
Beginning Carryover	0	0	291,760	0	0	291,760	+24.53%	234,294
Ending Carryover	0	0	266,810	0	0	266,810	+3.69%	257,327
06 - County Clerk Total	248,045	14,000	75,000	4,000	190,766	531,811	+1.00%	526,556

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

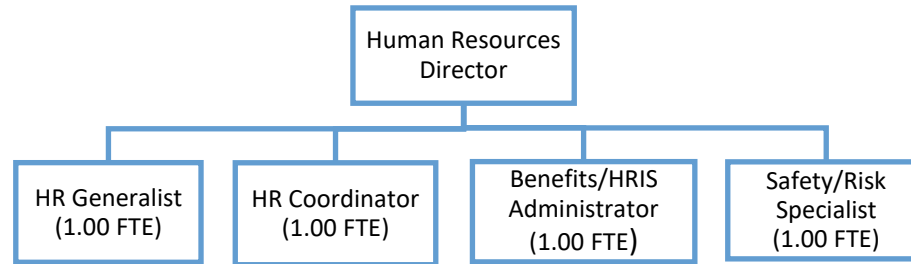
In keeping with this Mission, the Wood County Human Resources Department is committed to:

- 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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total	5.00	5.00	5.00	4.00	5.06	5.06	5.06	5.06	4.06	4.06



Department Operating Budget Summary

<u>Department: 17 - Human Resources</u>	2022 Budget Summary								2022 Total	Change %	2021 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	2303 - Human Resources- Risk-Workers Comp				
Revenue / Funding Source											
46 - Public Charges for Services	1,195,000		0						1,195,000	+4.37%	1,145,000
47 - Intergovernmental Charges for	9,256,750			0			593,485	502,513	10,352,748	+1.31%	10,219,238
48 - Miscellaneous Revenues	1,335,975		0				12,000		1,347,975	-7.54%	1,457,975
49 - Other Financing Sources					146,671				146,671	-22.86%	190,126
Revenue / Funding Source Total	11,787,725		0	0	146,671	605,485	502,513		13,042,394	+0.23%	13,012,339
Expense / Expenditure											
- Uncategorized Expenses				0				500	500	0.00%	0
100 - Personnel Services			383,349	20,199	1,520	23,748	71,393		500,208	+8.83%	459,644
200 - Contractual Services	265,050	30,000	23,825	6,000	120,540	0	32,690		478,105	+8.84%	439,293
300 - Supplies and Expense	9,183,675		19,905	4,000	22,895	0	306,000		9,536,475	-1.95%	9,725,965
500 - Fixed Charges	2,185,000		14,559		1,716	641,000	34,130		2,876,404	-4.30%	3,005,571
700 - Grants and Contributions	7,000		0						7,000	0.00%	7,000
Total Operating Expenditures	11,640,725	30,000	441,637	30,199	146,671	664,748	444,712		13,398,692	-1.75%	13,637,473
900 - Other Financing Uses	146,671								146,671	-22.86%	190,126
Expense / Expenditure Total	11,787,396	30,000	441,637	30,199	146,671	664,748	444,712		13,545,363	-2.04%	13,827,599
Beginning Carryover	6,372,531	124,440	0	0	211,025	29,188	1,707,819		8,445,003	-9.83%	9,365,241
Ending Carryover	6,372,860	122,640	0	0	211,025	-	1,765,620		8,472,145	-8.05%	9,213,589
17 - Human Resources Total	0	28,200	441,637	30,199	0	30,075	0		530,111	-20.12%	663,608

CORONER

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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total	0.66	0.66	0.66	0.66	0.50	0.69	0.66	0.66	0.63	0.53



Department Operating Budget Summary

	2022 Budget Summary			
Department: 36 - Coroner	3601 - Coroner	2022 Total	Change %	2021 Budget
Revenue / Funding Source				
46 - Public Charges for Services	80,000	80,000	+6.67%	75,000
Revenue / Funding Source Total	80,000	80,000	+6.67%	75,000
Expense / Expenditure				
100 - Personnel Services	120,609	120,609	+4.86%	115,016
200 - Contractual Services	31,110	31,110	0.00%	31,110
300 - Supplies and Expense	11,260	11,260	0.00%	11,260
500 - Fixed Charges	759	759	-46.17%	1,410
Expense / Expenditure Total	163,738	163,738	+3.11%	158,796
Beginning Carryover	0	0	N/A	0
Ending Carryover	0	0	N/A	0
36 - Coroner Total	83,738	83,738	-0.07%	83,796

MAINTENANCE

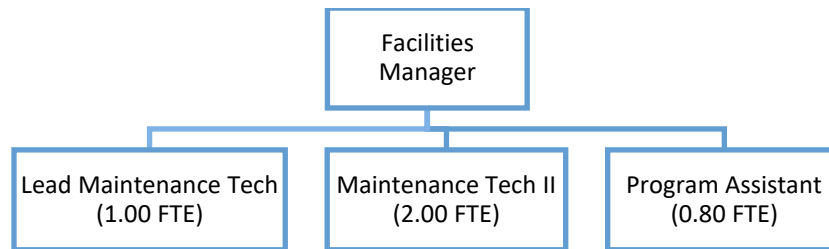
Statement of Purpose

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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total	4.80	4.80	5.00	5.53	5.53	4.30	4.31	4.31	4.31	4.30

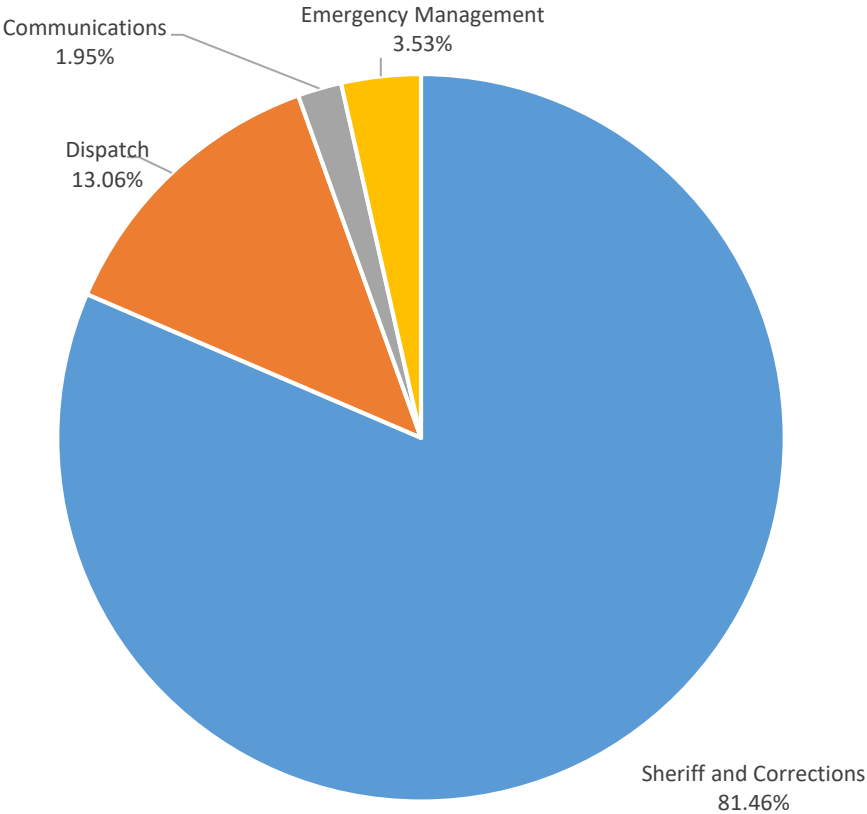


Department Operating Budget Summary

Department: 19 - Maintenance	2022 Budget Summary						2022 Total	Change %	2021 Budget
	1901 - Maintenance- Courtthouse & Jail	1903 - Maintenance- Unified Building	1904 - Maintenance - Joint Use Building	1905 - Maintenance- Sheriff Lockup	1908 - Maintenance - River Block				
Revenue / Funding Source									
47 - Intergovernmental Charges for	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	600,708	1,534,101	0.00%	1,534,101	
Expense / Expenditure									
100 - Personnel Services	278,593				141,627	420,220	+9.77%	382,817	
200 - Contractual Services	417,995	10,500	11,200	7,300	224,700	671,695	+1.02%	664,895	
300 - Supplies and Expense	76,180		200	150	32,000	108,530	+0.09%	108,430	
500 - Fixed Charges	36,249	1,384	1,384	1,384	9,165	49,567	+9.17%	45,404	
600 - Debt Service	240					240	0.00%	240	
Total Operating Expenditures	809,258	11,884	12,784	8,834	407,492	1,250,252	+4.03%	1,201,786	
800 - Capital Outlay	150,000	50,000			75,000	275,000	+5.77%	260,000	
900 - Other Financing Uses	(58,714)	(61,884)	(4,784)	7,166	118,216	0	-100.00%	63,313	
Expense / Expenditure Total	900,544	0	8,000	16,000	600,708	1,525,252	+0.01%	1,525,099	
Beginning Carryover	882,312	(11,698)	(4,598)	7,352	869	874,237	+14.97%	760,379	
Ending Carryover	891,161	(11,698)	(4,598)	7,352	869	883,086	+14.78%	769,381	
19 - Maintenance Total	(0)	0	0	0	(0)	(0)	0.00%	(0)	

PUBLIC SAFETY

Wood County 2022 Adopted Budget Expenditures Public Safety

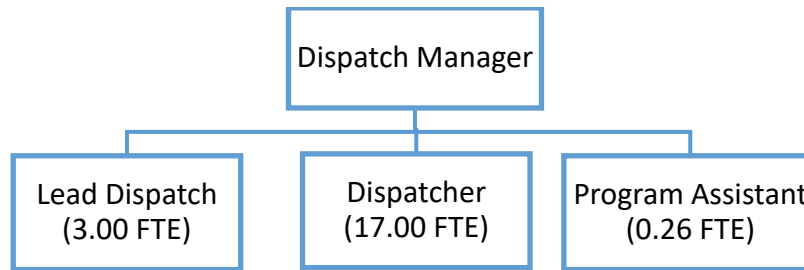


Public Safety Percentage of total 2022 Adopted Budget Expenditures by Function
7.84%

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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total	21.26	20.26	21.26	21.14	21.16	21.26	21.26	21.26	21.26	21.26



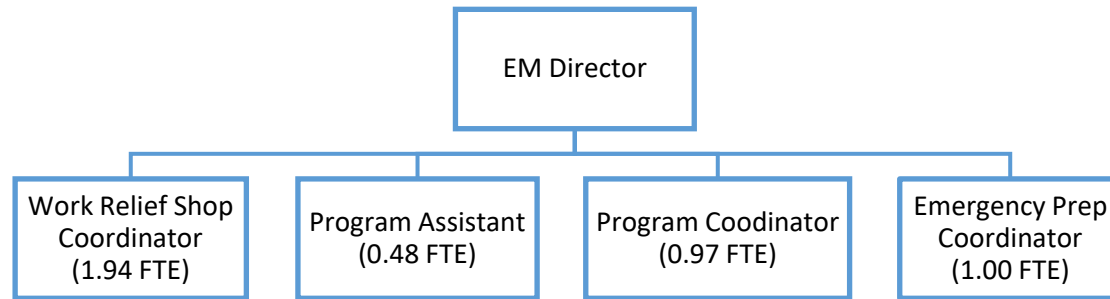
Department Operating Budget Summary

Department: 08 - Dispatch	2022 Budget Summary			
	0809 - Disptach	2022 Total	Change %	2021 Budget
Revenue / Funding Source				
47 - Intergovernmental Charges for	2,500	2,500	0.00%	2,500
Revenue / Funding Source Total	2,500	2,500	0.00%	2,500
Expense / Expenditure				
100 - Personnel Services	1,717,343	1,717,343	+5.90%	1,621,638
200 - Contractual Services	43,585	43,585	-6.67%	46,700
300 - Supplies and Expense	16,250	16,250	-26.97%	22,250
500 - Fixed Charges	39,670	39,670	+0.12%	39,623
Total Operating Expenditures	1,816,848	1,816,848	+5.01%	1,730,211
800 - Capital Outlay	31,000	31,000	0.00%	0
Expense / Expenditure Total	1,847,848	1,847,848	+6.80%	1,730,211
Beginning Carryover	0	0	0	0
Ending Carryover	0	0	0	0
08 - Dispatch Total	1,845,348	1,845,348	+6.81%	1,727,711

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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total	5.39	5.39	4.39	5.61	6.61	6.61	6.61	6.61	6.61	6.61



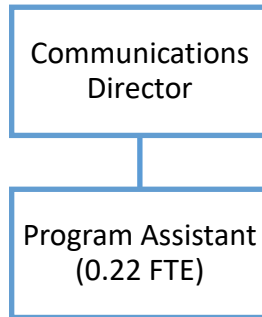
Department Operating Budget Summary

<u>Department: 13 - Emergency Management</u>	2022 Budget Summary						
	1301 - Emergency Management- Sara Title III	1302 - Emergency Management- Administration	1303 - Emergency Management- Building Numbering	1304 - Emergency Management- Work Relief	2022 Total	Change %	2021 Budget
Revenue / Funding Source							
43 - Intergovernmental Revenues	33,250	54,000			87,250	-6.43%	93,250
46 - Public Charges for Services		50			50	0.00%	50
47 - Intergovernmental Charges for		5,200	3,350	3,500	12,050	-18.86%	14,850
48 - Miscellaneous Revenues		500		2,000	2,500	0.00%	2,500
Revenue / Funding Source Total	33,250	59,750	3,350	5,500	101,850	-7.95%	110,650
Expense / Expenditure							
100 - Personnel Services	35,029	215,391		157,360	407,780	-4.18%	425,552
200 - Contractual Services	5,100	7,680		350	13,130	+3.06%	12,740
300 - Supplies and Expense	10,730	4,800	3,000	6,200	24,730	+3.34%	23,930
500 - Fixed Charges		33,502		8,000	41,502	+2.46%	40,505
700 - Grants and Contributions		0			0	0.00%	0
Total Operating Expenditures	50,859	261,373	3,000	171,910	487,142	-3.10%	502,727
800 - Capital Outlay		12,000	0		12,000	+215.79%	3,800
Expense / Expenditure Total	50,859	273,373	3,000	171,910	499,142	-1.46%	506,527
Beginning Carryover	0	0	4,121	0	4,121	-39.31%	6,790
Ending Carryover	0	0	4,471	0	4,471	-37.38%	7,140
13 - Emergency Management Total	17,609	213,623	0	166,410	397,642	+0.36%	396,227

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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total	1.22	1.22	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00



Department Operating Budget Summary

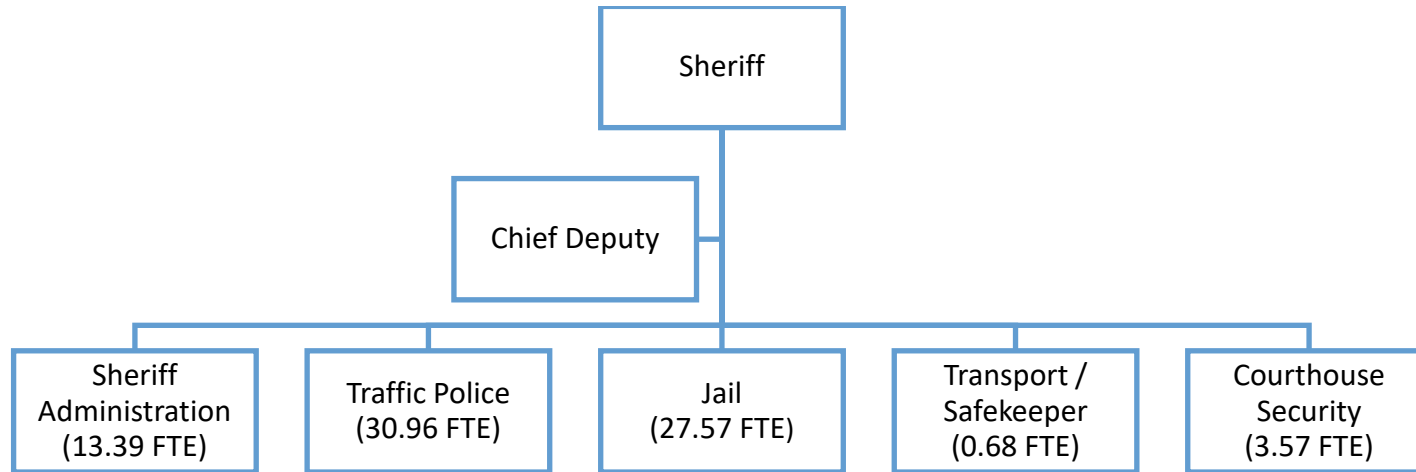
<u>Department: 10 - Communications</u> <u>Department</u>	2022 Budget Summary			
	1001 - Communications Department	2022 Total	Change %	2021 Budget
Revenue / Funding Source				
47 - Intergovernmental Charges for	0	0	0.00%	0
48 - Miscellaneous Revenues	79,000	79,000	0.00%	79,000
Revenue / Funding Source Total	79,000	79,000	0.00%	79,000
Expense / Expenditure				
100 - Personnel Services	134,002	134,002	+3.29%	129,728
200 - Contractual Services	124,383	124,383	+27.73%	97,378
300 - Supplies and Expense	2,615	2,615	+34.79%	1,940
500 - Fixed Charges	15,331	15,331	+0.31%	15,284
Total Operating Expenditures	276,330	276,330	+13.10%	244,330
800 - Capital Outlay	0	0	-100.00%	32,000
Expense / Expenditure Total	276,330	276,330	+0.00%	276,330
Beginning Carryover	112,396	112,396	+75.08%	64,196
Ending Carryover	15,325	15,325	-68.72%	48,994
10 - Communications Department Total	100,259	100,259	-44.95%	182,128

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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total	78.17	77.84	77.05	72.71	75.61	75.61	75.70	75.70	75.35	74.13

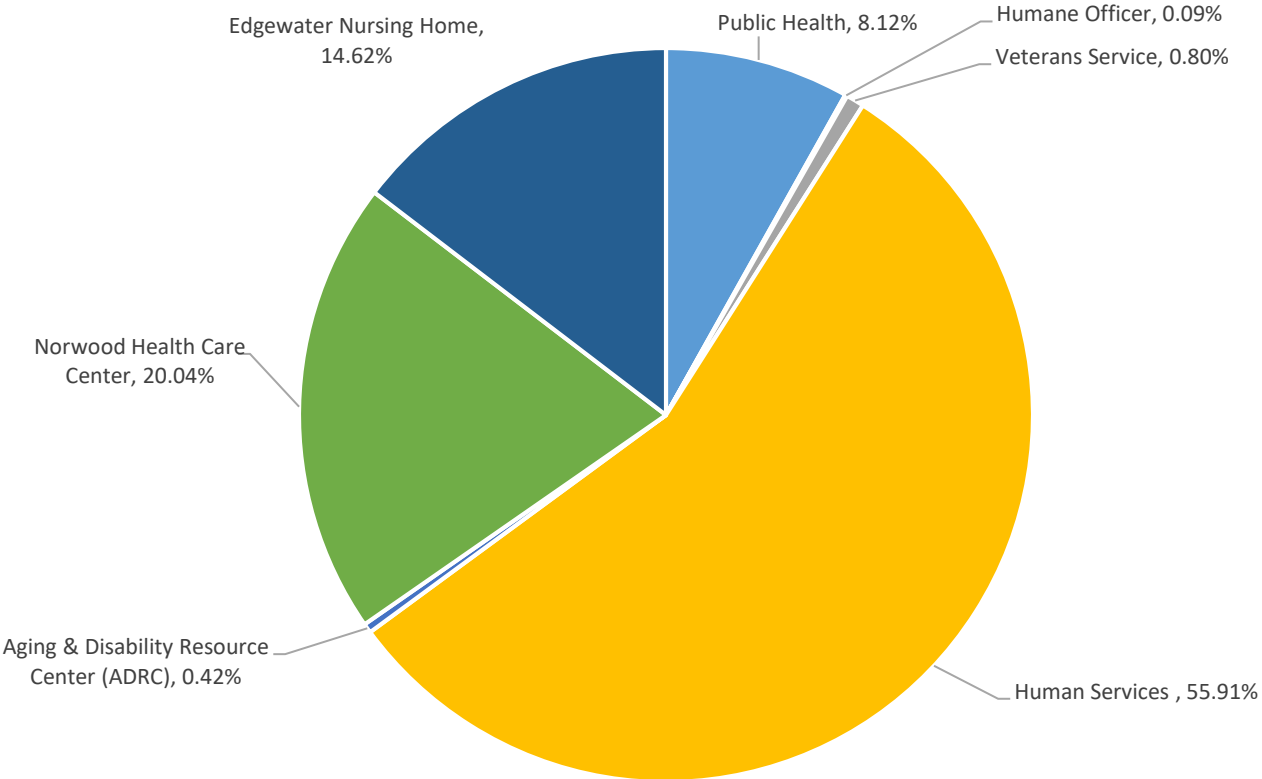


Department Operating Budget Summary

Department: 25 - Sheriff	2022 Budget Summary									2022 Total	Change %	2021 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			
Revenue / Funding Source												
43 - Intergovernmental Revenues	524,385	18,000	20,000		200,000					762,385	+64.69%	462,931
46 - Public Charges for Services	132,950		31,000		82,200		327,678	58,000		631,828	+5.24%	600,378
47 - Intergovernmental Charges for Services	9,000		10,000							19,000	-62.00%	50,000
48 - Miscellaneous Revenues	31,000									31,000	+210.00%	10,000
49 - Other Financing Sources					373,443					373,443	0.00%	373,443
Revenue / Funding Source Total	697,335	18,000	61,000		655,643		327,678	58,000		1,817,656	+21.44%	1,496,752
Expense / Expenditure												
100 - Personnel Services	1,877,510	31,730	3,449,175		2,162,971	54,259			368,610	7,944,255	+6.82%	7,436,717
200 - Contractual Services	365,255			1,000	629,380	1,213,625	221,737	100,000	911	2,531,908	+0.78%	2,512,193
300 - Supplies and Expense	95,000	1,000	28,700	0	112,900	1,000		10,000	2,000	250,600	-17.57%	304,010
500 - Fixed Charges	499,635								1,620	501,255	+0.50%	498,748
700 - Grants and Contributions	1,500									1,500	0.00%	1,500
Total Operating Expenditures	2,838,900	32,730	3,477,875	1,000	2,905,251	1,268,884	221,737	110,000	373,141	11,229,517	+4.43%	10,753,168
800 - Capital Outlay	299,190									299,190	+31.38%	227,729
900 - Other Financing Uses							373,443			373,443	0.00%	373,443
Expense / Expenditure Total	3,138,090	32,730	3,477,875	1,000	2,905,251	1,268,884	595,180	110,000	373,141	11,902,150	+4.82%	11,354,340
Beginning Carryover	0	50,910	0	0	0	0	570,658	223,846	0	845,414	40.46%	601,910
Ending Carryover	0	36,180	0	0	0	0	303,156	171,846	0	511,182	-15.66%	606,121
25 - Sheriff Total	2,440,755	0	3,416,875	1,000	2,249,608	1,268,884	0	0	373,141	9,750,263	-1.13%	9,861,800

HEALTH AND HUMAN SERVICES

2022 Adopted Budget Expenditures Health & Human Services

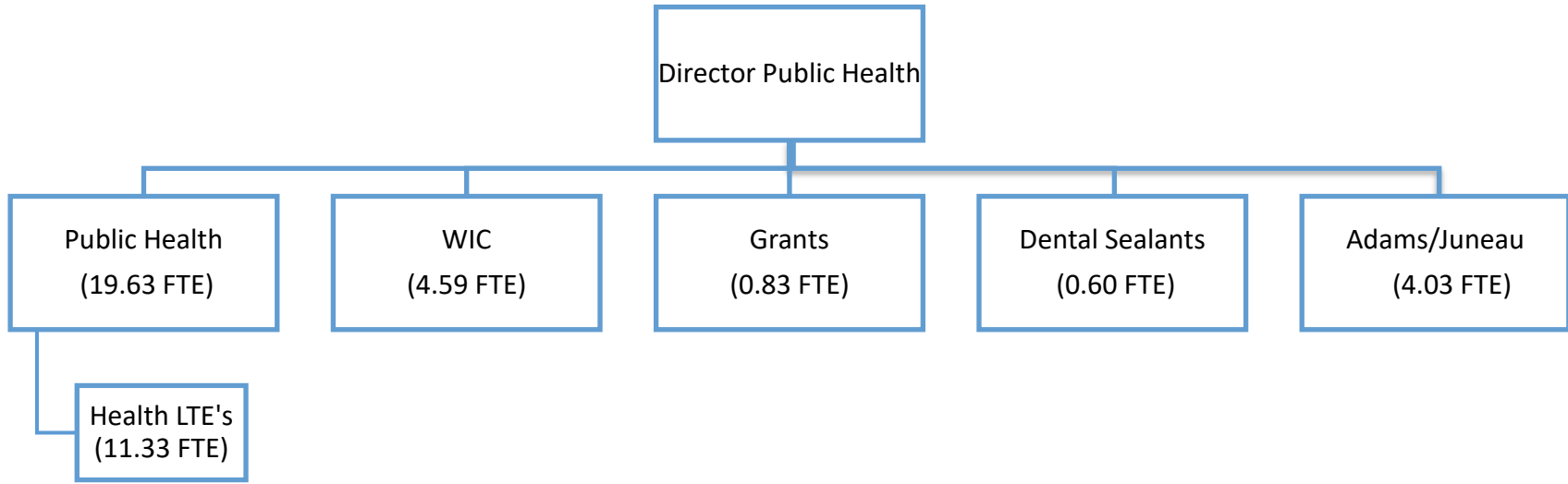


Health & Human Services Percentage of total 2022 Adopted Budget Expenditures by Function **26.21%**

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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total	42.01	33.31	28.19	27.48	28.48	27.96	24.80	24.94	25.30	25.30



Department Operating Budget Summary

Department: 15 - Health	2022 Budget Summary							
	1501 - Health-Public Health	1502 - Health-WIC	1503 - Health-Consolidated Grants	1504 - Health-Dental Sealants	1506 - Health Sanitation Adams/Juneau	2022 Total	Change %	2021 Budget
Revenue / Funding Source								
43 - Intergovernmental Revenues	1,029,809	431,692	67,660		10,000	1,539,161	+88.29%	817,446
44 - Licenses and Permits	189,754				235,054	424,808	+6.11%	400,355
46 - Public Charges for Services	6,500			51,139		57,639	-21.04%	73,000
47 - Intergovernmental Charges for	25,200				100,600	125,800	-2.48%	129,000
48 - Miscellaneous Revenues	25,325			29,589		54,914	-2.81%	56,500
Revenue / Funding Source Total	1,276,588	431,692	67,660	80,728	345,654	2,202,322	+49.18%	1,476,301
Expense / Expenditure								
100 - Personnel Services	2,440,122	336,339	60,295	36,198	325,388	3,198,341	+19.80%	2,669,794
200 - Contractual Services	26,920	23,075	0	32,535	2,922	85,452	+8.57%	78,707
300 - Supplies and Expense	333,992	40,320	7,151	7,434	26,152	415,049	+81.58%	228,580
500 - Fixed Charges	90,823	31,958	214	4,561	7,734	135,290	+0.59%	134,498
Expense / Expenditure Total	2,891,856	431,692	67,660	80,728	362,196	3,834,132	+23.22%	3,111,579
Beginning Carryover	0	4,221	8,312	18,465	187,683	218,681	+22.71%	178,212
Ending Carryover	0	4,221	8,312	18,465	171,141	202,140	+68.56%	119,919
15 - Health Total	1,613,412	0	0	0	0	1,613,412	+2.31%	1,576,984

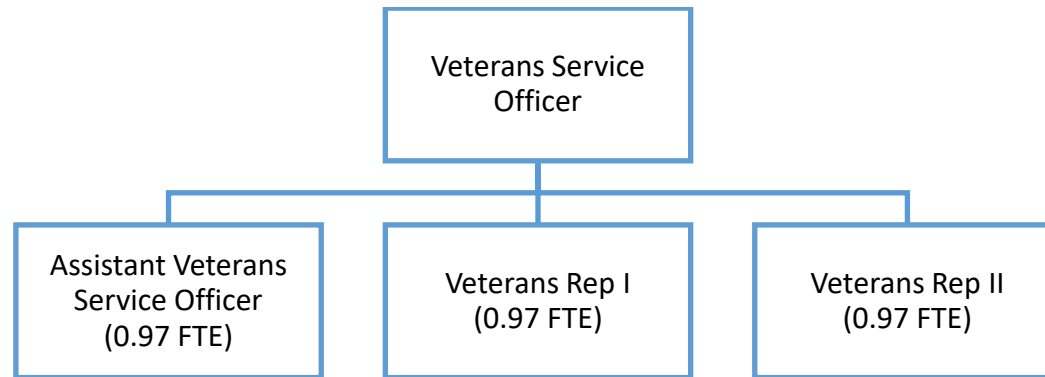
Veterans Services

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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total	3.91	4.16	4.16	3.91	3.91	3.91	3.91	3.91	3.91	3.91



Department Operating Budget Summary

Department: 31 - Veterans	2022 Budget Summary							
	3101 - Veterans- Relief	3102 - Veterans- Services	3103 - Veterans- Donation	3104 - Veterans-Care of Veterans	3105 - Veterans- WDVA Grants	2022 Total	Change %	2021 Budget
Revenue / Funding Source								
43 - Intergovernmental Revenues					14,300	14,300	+10.00%	13,000
48 - Miscellaneous Revenues	0		0			0	0.00%	0
Revenue / Funding Source Total	0		0		14,300	14,300	+10.00%	13,000
Expense / Expenditure								
100 - Personnel Services	1,701	332,940			2,000	336,641	+4.32%	322,691
200 - Contractual Services		1,440			3,735	5,175	+0.68%	5,140
300 - Supplies and Expense	80	2,235	800	3,200	8,565	14,880	+12.05%	13,280
500 - Fixed Charges		14,747				14,747	-0.45%	14,813
700 - Grants and Contributions	6,000					6,000	0.00%	6,000
Expense / Expenditure Total	7,781	351,362	800	3,200	14,300	377,442	+4.29%	361,924
Beginning Carryover	2,581	0	2,471	0	0	5,052	-6.93%	5,428
Ending Carryover	2,581	0	1,671	0	0	4,252	-8.16%	4,630
31 - Veterans Total	7,781	351,362	0	3,200	0	362,342	+3.85%	348,924

Humane Officer

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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
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

<u>Department: 39 - Humane Officer</u>	2022 Budget Summary			
	3901 - Humane Officer	2022 Total	Change %	2021 Budget
Revenue / Funding Source				
44 - Licenses and Permits	10,000	10,000	0.00%	10,000
Revenue / Funding Source Total	10,000	10,000	0.00%	10,000
Expense / Expenditure				
100 - Personnel Services	34,952	34,952	+0.69%	34,713
200 - Contractual Services	800	800	-23.81%	1,050
300 - Supplies and Expense	8,875	8,875	-3.01%	9,150
500 - Fixed Charges	138	138	+12.20%	123
Expense / Expenditure Total	44,765	44,765	-0.60%	45,036
Beginning Carryover	0	0	0	0
Ending Carryover	0	0	0	0
39 - Humane Officer Total	34,765	34,765	-0.77%	35,036

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

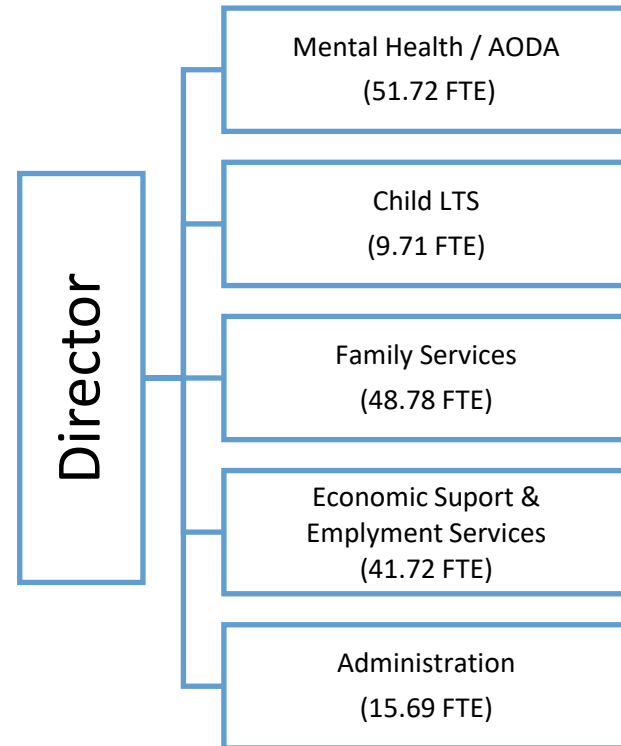
- Teamwork
- Confidentiality
- Self-determination
- Professional integrity
- Non-judgmental respect
- Good physical and emotional health
- Empowerment through education and awareness
- Shared responsibility between agency, clients, and community
- Self-sufficiency

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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total	168.62	157.25	161.49	153.44	146.63	143.50	145.87	141.98	138.91	138.07

Mental Health / AODA

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

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

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

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

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

2022 Budget Summary											
Department: 40 - Human Services	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
Revenue / Funding Source											
41 - Taxes											
43 - Intergovernmental Revenues	2,336,641	1,342,265	183,924	232,915	1,745,474	4,469,227	125,411	116,173	50,000	59,000	264,420
46 - Public Charges for Services	131,000	34,200	20,300	102,364	64,965	0		261,077	0	672,596	53,984
47 - Intergov for Services											
48 - Miscellaneous Revenues											
49 - Other Financing Sources				66,457							
Revenue / Funding Source Total	2,467,641	1,376,465	204,224	401,736	1,810,439	4,469,227	125,411	377,250	50,000	731,596	318,404
Expense / Expenditure											
- Uncategorized Expenses	0										
100 - Personnel Services	2,500,317	1,641,795	162,702	268,543	1,655,187	919,373	76,454	319,292	20,326	503,731	580,982
200 - Contractual Services	1,414,253	1,577,300	250	36,000	15,050	2,245,271	34,260	247,140	52,500	31,900	3,202
300 - Supplies and Expense	148,900	32,825	1,750	57,500	13,400	169,220	2,750	11,900	550	9,300	9,340
500 - Fixed Charges				23,197		3,432					1,348
700 - Grants and Contributions	300,204					883,300		0			
Total Operating Expenditures	4,363,674	3,251,920	164,702	385,239	1,683,637	4,220,596	113,464	578,332	73,376	544,931	594,872
800 - Capital Outlay				74,000							
900 - Other Financing Uses	15,000	0	20,000	0	0	0	0				
Expense / Expenditure Total	4,378,674	3,251,920	184,702	459,239	1,683,637	4,220,596	113,464	578,332	73,376	544,931	594,872
Beginning Carryover	0	0	0	295,488	0	0	0	0	0	0	0
Ending Carryover	0	0	0	295,488	0	0	0	0	0	0	0
40 - Human Services Total	1,911,033	1,875,455	(19,521)	57,503	(126,802)	(248,631)	(11,947)	201,082	23,376	(186,665)	276,469



Department Operating Budget Summary

2022 Budget Summary											
Department: 40 - Human Services	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	2022 Total	Change %	2021 Budget
Revenue / Funding Source											
41 - Taxes								0	0	-100.00%	0
43 - Intergovernmental Revenues	476,095	724,273	485,355	701,793	139,281	20,000	110,838	1,066,226	14,649,311	+3.65%	14,133,882
46 - Public Charges for Services	318,826	2,245,652	295,849	57,595	158,019	112,841		41,697	4,570,964	+18.09%	3,870,613
47 - Intergov for Services							40,000		40,000	-45.21%	73,000
48 - Miscellaneous Revenues								7,028	7,028	+0.40%	7,000
49 - Other Financing Sources									66,457	+15.38%	57,600
Revenue / Funding Source Total	794,921	2,969,925	781,204	759,388	297,300	132,841	150,838	1,114,951	19,333,760	-22.90%	18,142,095
Expense / Expenditure											
- Uncategorized Expenses									0	0.00%	0
100 - Personnel Services	1,275,361	1,372,203	1,196,032		455,259	82,723		1,313,273	14,343,552	+4.12%	13,776,435
200 - Contractual Services	180,000	1,202,582	350	1,082,677	300		81,100	1,050,157	9,254,292	+7.14%	8,637,385
300 - Supplies and Expense	7,600	25,010	25,500		9,320	1,065		102,750	628,680	+25.02%	502,872
500 - Fixed Charges		1,348						863,037	892,362	+1.34%	880,585
700 - Grants and Contributions			8,000						1,191,504	+3.50%	1,151,166
Total Operating Expenditures	1,462,961	2,601,144	1,229,882	1,082,677	464,879	83,788	81,100	3,329,217	26,310,390	+5.46%	24,948,443
800 - Capital Outlay								0	74,000	+2.78%	72,000
900 - Other Financing Uses								0	35,000	-37.49%	55,994
Expense / Expenditure Total	1,462,961	2,601,144	1,229,882	1,082,677	464,879	83,788	81,100	3,329,217	26,419,390	+5.36%	25,076,437
Beginning Carryover	0	0	0	0	0	0	0	0	295,488	-36.12%	462,554
Ending Carryover	0	0	0	0	0	0	0	0	295,488	-36.12%	462,555
40 - Human Services Total	668,040	(368,781)	448,678	323,289	167,579	(49,053)	(69,738)	2,214,266	7,085,630	+2.18%	6,934,343

Aging and Disability Resource Center

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 & Disability Resource Center</u>	2022 Budget Summary				
	0103 - ADRC	0108 - ADRC- Alzheimers Support Prog	2022 Total	Change %	2021 Budget
Revenue / Funding Source					
41 - Taxes	0		0	0.00%	0
48 - Miscellaneous Revenues		0	0	0.00%	0
Revenue / Funding Source Total	0	0	0	0.00%	0
Expense / Expenditure					
700 - Grants and Contributions	198,278		198,278	0.00%	198,278
Expense / Expenditure Total	198,278		198,278	0.00%	198,278
Beginning Carryover	0	0	0	0	0
Ending Carryover	0	0	0	0	0
01 - Aging & Disability Resource Center	198,278	0	198,278	0.00%	198,278

Edgewater Haven Nursing Home

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

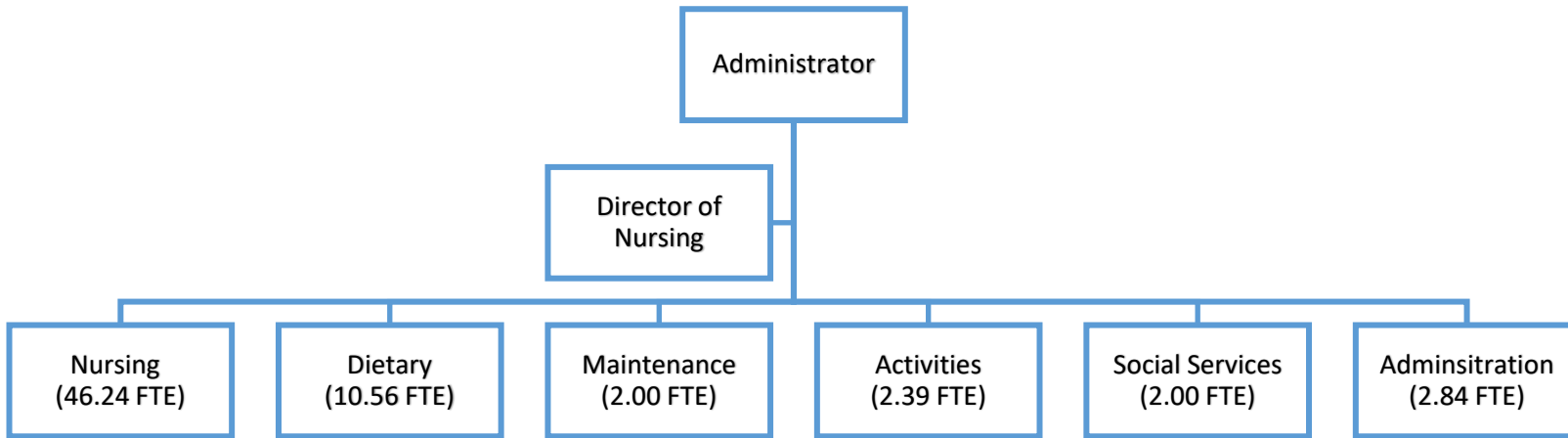
Salon services are provided on Mondays and Tuesdays. Salon services include shampoo and styling, haircuts, perms, color rinses, etc. Appointments can be made through the nurses or social workers. We also have a barber available for the men the second Monday of each month. Haircuts for our male residents 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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total	68.03	68.00	83.64	83.69	76.39	78.62	97.74	99.24	99.24	99.24



Department Operating Budget

2022 Budget Summary											
Department: 12 - Edgewater	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	2022 Total	Change %	2021 Budget
Revenue / Funding Source											
41 - Taxes								0	0	0.00%	0
43 - Intergovernmental Revenues								0	0	-100.00%	26,195
46 - Public Charges for Services	5,400,461					0	4,000		5,404,461	+8.68%	4,972,648
47 - Intergovernmental Charges for	555,083								555,083	-25.19%	741,965
48 - Miscellaneous Revenues	0		5,500		0			50	5,550	-60.22%	13,950
49 - Other Financing Sources					0				0	0.00%	0
Revenue / Funding Source Total	5,955,544		5,500		0	0	4,000	50	5,965,094	-10.78%	5,754,758
Expense / Expenditure											
100 - Personnel Services	3,631,575		522,397		148,969	153,489	175,534	442,584	5,074,549	+4.71%	4,846,070
200 - Contractual Services	550,640	160,785	2,800	107,190	226,000	16,500	0	78,343	1,142,259	+1.99%	1,119,940
300 - Supplies and Expense	202,550	1,000	211,750	3,350	23,150	5,500	530	198,169	645,999	+1.53%	636,245
500 - Fixed Charges								34,287	34,287	+13.31%	30,260
700 - Grants and Contributions								0	0	-100.00%	30,000
Total Operating Expenditures	4,384,765	161,785	736,947	110,540	398,119	175,489	176,064	753,383	6,897,093	+3.52%	6,662,515
800 - Capital Outlay	0		12,000		7,500				19,500	-16.84%	23,450
900 - Other Financing Uses					0			0	0	0.00%	0
Expense / Expenditure Total	4,384,765	161,785	748,947	110,540	405,619	175,489	176,064	753,383	6,916,593	+3.45%	6,685,965
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
12 - Edgewater Total	(1,570,779)	161,785	743,447	110,540	405,619	175,489	172,064	753,333	951,499	+2.18%	931,207

Norwood Health Center

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:

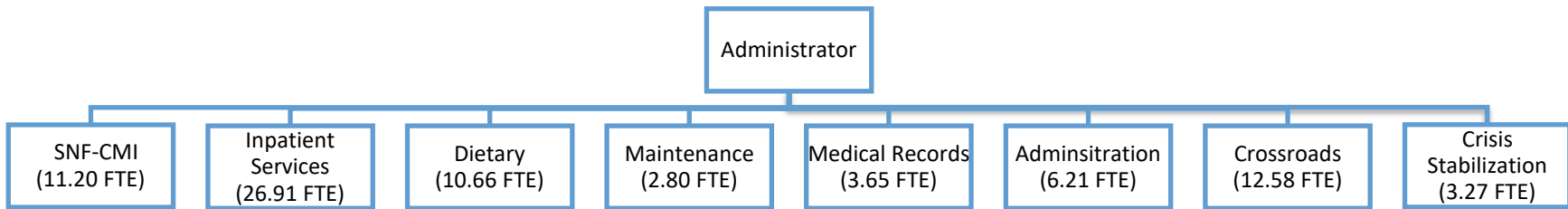
- Medical and psychiatric assessments
- Medication evaluation
- Skilled medical nursing care
- Individual and group therapy
- Discharge planning
- Skilled psychiatric technicians

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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total	78.28	76.80	87.33	87.38	89.81	90.54	83.22	83.15	83.13	88.87

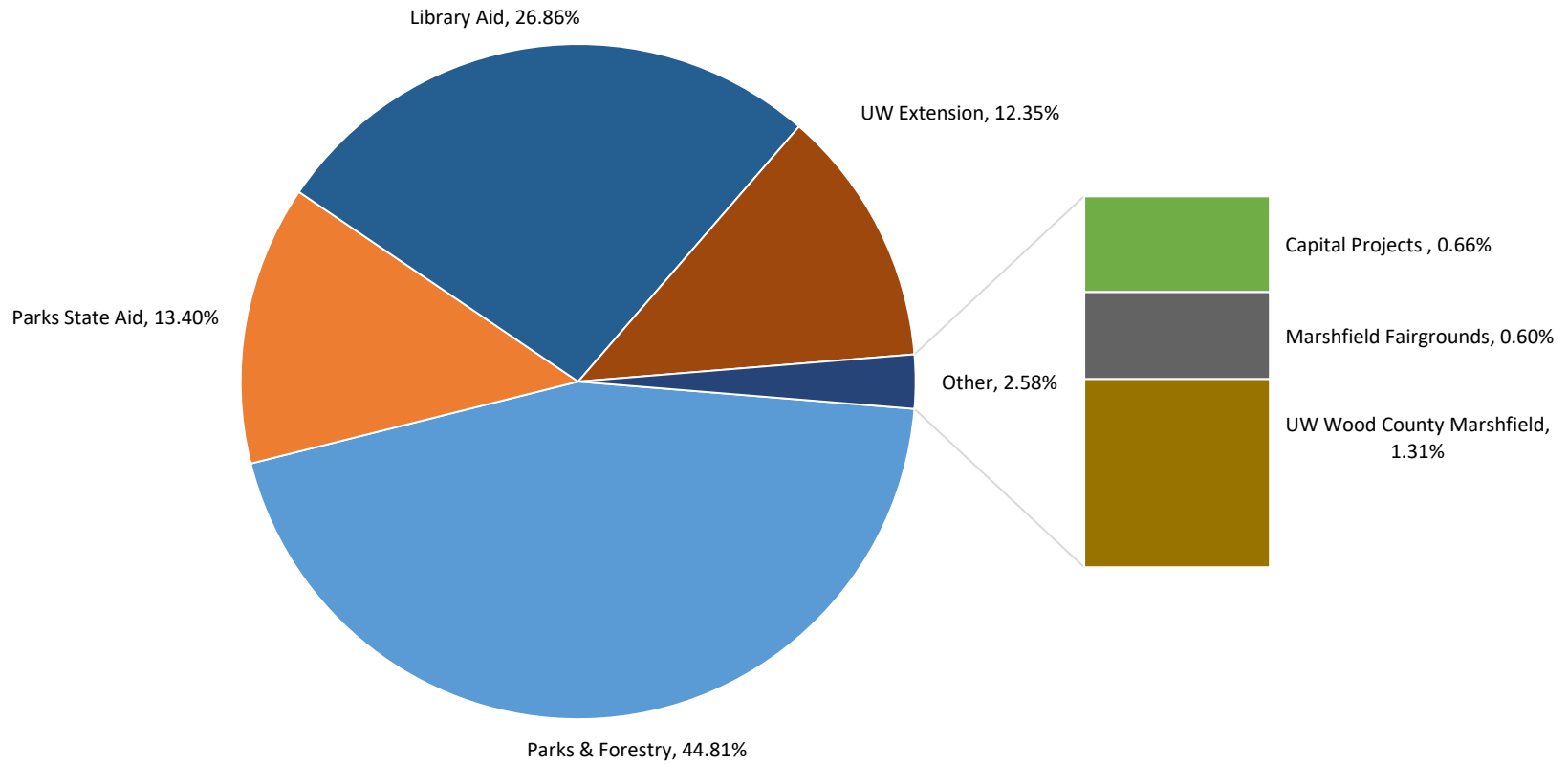


Department Operating Budget Summary

Department: 20 - Norwood	2022 Budget Summary										
	2017 - Norwood-Crisis Stabilization	2024 - Norwood-SNF MH	2025 - Norwood-SNF BI	2026 - Norwood-Inpatient Services	2050 - Norwood-Dietary	2051 - Norwood-Plant/Operation & Maintenance	2063 - Norwood-Medical Records	2065 - Norwood-Administration	2022 Total	Change %	2021 Budget
Revenue / Funding Source											
41 - Taxes								0	0		0
43 - Intergovernmental Revenues	140,000							0	140,000	-5.10%	147,528
46 - Public Charges for Services	154,050	1,026,481	1,052,182	3,597,473					5,830,187	+1.39%	5,750,381
47 - Intergovernmental Charges for					682,900				682,900	+13.30%	602,710
48 - Miscellaneous Revenues		0			12,300	24,924		36,350	73,574	-4.73%	77,224
49 - Other Financing Sources						0			0	0.00%	0
Revenue / Funding Source Total	294,050	1,026,481	1,052,182	3,597,473	695,200	24,924		36,350	6,726,661	-25.90%	6,577,843
Expense / Expenditure											
100 - Personnel Services	258,825	954,264	904,555	2,673,044	603,852	227,258	220,850	627,634	6,470,281	+5.87%	6,111,445
200 - Contractual Services		142,185	79,025	838,150	6,750	517,239	7,128	82,223	1,672,700	+5.54%	1,584,931
300 - Supplies and Expense	7,550	52,780	58,290	92,150	583,700	19,100	900	24,125	838,595	+0.74%	832,414
500 - Fixed Charges								497,608	497,608	-0.18%	498,514
700 - Grants and Contributions								0	0	0.00%	0
Total Operating Expenditures	266,375	1,149,229	1,041,870	3,603,344	1,194,302	763,597	228,878	1,231,590	9,479,184	+5.01%	9,027,305
800 - Capital Outlay	0	0	0	0	0	0	0	0	0	-100.00%	50,500
900 - Other Financing Uses	0	0	0	0	0	0	0	0	0	0.00%	0
Expense / Expenditure Total	266,375	1,149,229	1,041,870	3,603,344	1,194,302	763,597	228,878	1,231,590	9,479,184	+4.42%	9,077,805
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
20 - Norwood Total	(27,675)	122,748	(10,313)	5,870	499,102	738,673	228,878	1,195,240	2,752,523	+10.10%	2,499,961

CULTURE, RECREATION AND EDUCATION

Wood County 2022 Adopted Budget Expenditures Culture, Recreation & Education



Culture, Recreation & Education Percentage of total 2022 Adopted Budget Expenditures by Function
2.29%

Parks and Forestry

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

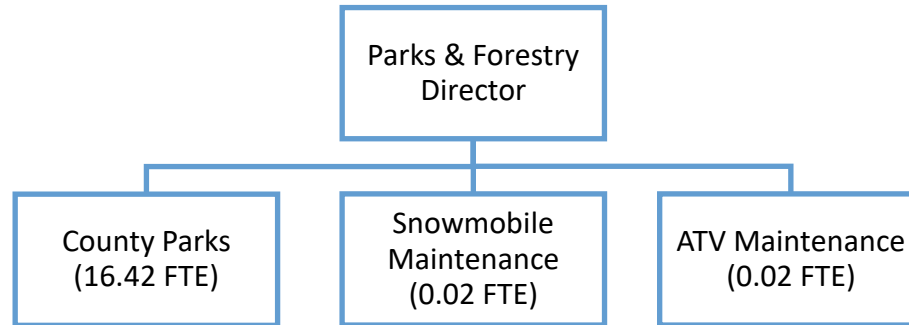
- ATV – The Wood County Parks and Forestry Department participates under the DNR ATV program. Cost shared money for maintenance and development of this facility is applied for from ATV license and registration fees.
- Snowmobile – The Wood County Parks and Forestry Department participates under the DNR 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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total	17.46	17.05	16.92	17.19	17.19	17.19	16.19	16.73	17.64	17.58



Department Operating Budget Summary

2022 Budget Summary											
Department: 21 - Parks	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	2022 Total	Change %	2021 Budget
Revenue / Funding Source											
43 - Intergovernmental Revenues	49,180	436,777	112,547	1,767		3,649	250,000		853,920	+88.35%	453,371
45 - Fines, Forfeits and Penalties	750								750	0.00%	750
46 - Public Charges for Services	1,080,000				0				1,080,000	+0.93%	1,070,000
48 - Miscellaneous Revenues	16,464		4,000				12,165	500	33,129	-4.71%	34,768
49 - Other Financing Sources	0						0		0	0.00%	0
Revenue / Funding Source Total	1,146,394	436,777	116,547	1,767	0	3,649	262,165	500	1,967,799	+26.23%	1,558,889
Expense / Expenditure											
100 - Personnel Services	1,233,749								1,233,749	+6.29%	1,160,700
200 - Contractual Services	339,405			3,000		3,649			346,054	+7.60%	321,615
300 - Supplies and Expense	115,850	436,777	116,487				4,330	100	673,544	-19.95%	841,367
500 - Fixed Charges	77,877		1,063						78,941	+7.27%	73,593
700 - Grants and Contributions	6,601								6,601	0.00%	6,601
Total Operating Expenditures	1,773,482	436,777	117,550	3,000		3,649	4,330	100	2,338,888	-2.70%	2,403,876
800 - Capital Outlay	80,000						500,000		580,000	+452.38%	105,000
900 - Other Financing Uses	0						0		0	0.00%	0
Expense / Expenditure Total	1,853,482	436,777	117,550	3,000		3,649	504,330	100	2,918,888	+16.34%	2,508,876
Beginning Carryover	0	41,260	(34,409)	2,419	319,257	0	318,132	12,764	659,423	-27.56%	910,285
Ending Carryover	0	41,260	(35,412)	1,186	319,257	0	75,967	13,164	415,422	-26.49%	565,113
21 - Parks Total	707,088	0	0	0	0	0	0	0	707,088	+16.91%	604,815

County Aid to Libraries

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 93% of the funding needed, 3rd 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

Department: 99 - County Aid to Libraries	2022 Budget Summary			
	9906 - General-County Aid to Libraries	2022 Total	Change %	2021 Budget
Revenue / Funding Source				
41 - Taxes				
43 - Intergovernmental Revenues				
48 - Miscellaneous Revenues				
49 - Other Financing Sources				
Revenue / Funding Source Total	0	0	0.00%	0
Expense / Expenditure				
100 - Personnel Services				
200 - Contractual Services				
300 - Supplies and Expense				
500 - Fixed Charges				
700 - Grants and Contributions	1,111,085	1,111,085	-0.02%	1,111,339
Expense / Expenditure Total	1,111,085	1,111,085	-0.02%	1,111,339
Beginning Carryover	0	0	0	0
Ending Carryover	0	0	0	0
99 - County Aid to Libraries Total	1,111,085	1,111,085	-0.02%	1,111,339

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 – Stevens Point at Marshfield for the ensuing year.



Department Operating Budget Summary

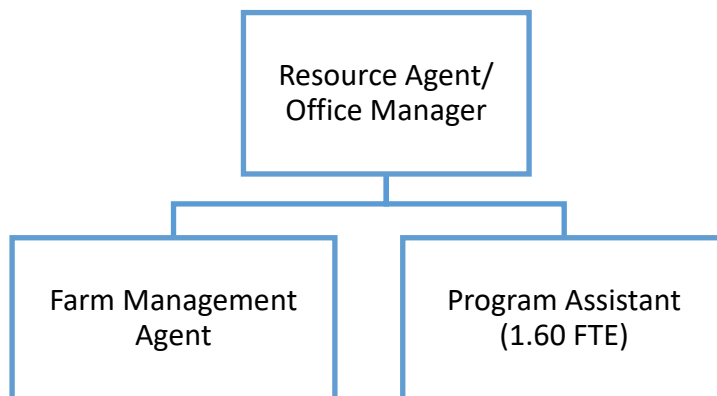
Department: 99 - UW Marshfield	2022 Budget Summary			
	9903 - General-UW Marshfield	2022 Total	Change %	2021 Budget
Revenue / Funding Source				
41 - Taxes				
43 - Intergovernmental Revenues				
48 - Miscellaneous Revenues				
49 - Other Financing Sources				
Revenue / Funding Source Total	0	0	0.00%	0
Expense / Expenditure				
100 - Personnel Services				
200 - Contractual Services				
300 - Supplies and Expense				
500 - Fixed Charges				
700 - Grants and Contributions	54,021	54,021	+6.12%	50,907
Expense / Expenditure Total	54,021	54,021	+6.12%	50,907
Beginning Carryover	0	0	0	0
Ending Carryover	0	0	0	0
99 - UW Marshfield Total	54,021	54,021	+6.12%	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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total	1.60	2.25	2.00	2.00	2.64	2.62	2.62	4.69	4.69	5.62



Department Operating Budget

<u>Department: 30 - UWEX</u>	2022 Budget Summary				
	3001 - UWEX	3004 - UWEX- Project Accounts	2022 Total	Change %	2021 Budget
Revenue / Funding Source					
43 - Intergovernmental Revenues	2,500	9,000	11,500	0.00%	11,500
46 - Public Charges for Services	0	3,150	3,150	-12.50%	3,600
Revenue / Funding Source Total	2,500	12,150	14,650	-2.98%	15,100
Expense / Expenditure					
100 - Personnel Services	109,981		109,981	-15.11%	129,561
200 - Contractual Services	314,715		314,715	+4.92%	299,965
300 - Supplies and Expense	31,000	17,700	48,700	+1.35%	48,050
500 - Fixed Charges	37,538		37,538	-2.15%	38,361
Expense / Expenditure Total	493,233	17,700	510,933	-0.97%	515,937
Beginning Carryover	0	154,887	154,887	16.99%	132,390
Ending Carryover	0	159,337	159,337	16.91%	136,290
30 - UWEX Total	490,733	10,000	500,733	-0.79%	504,737

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.

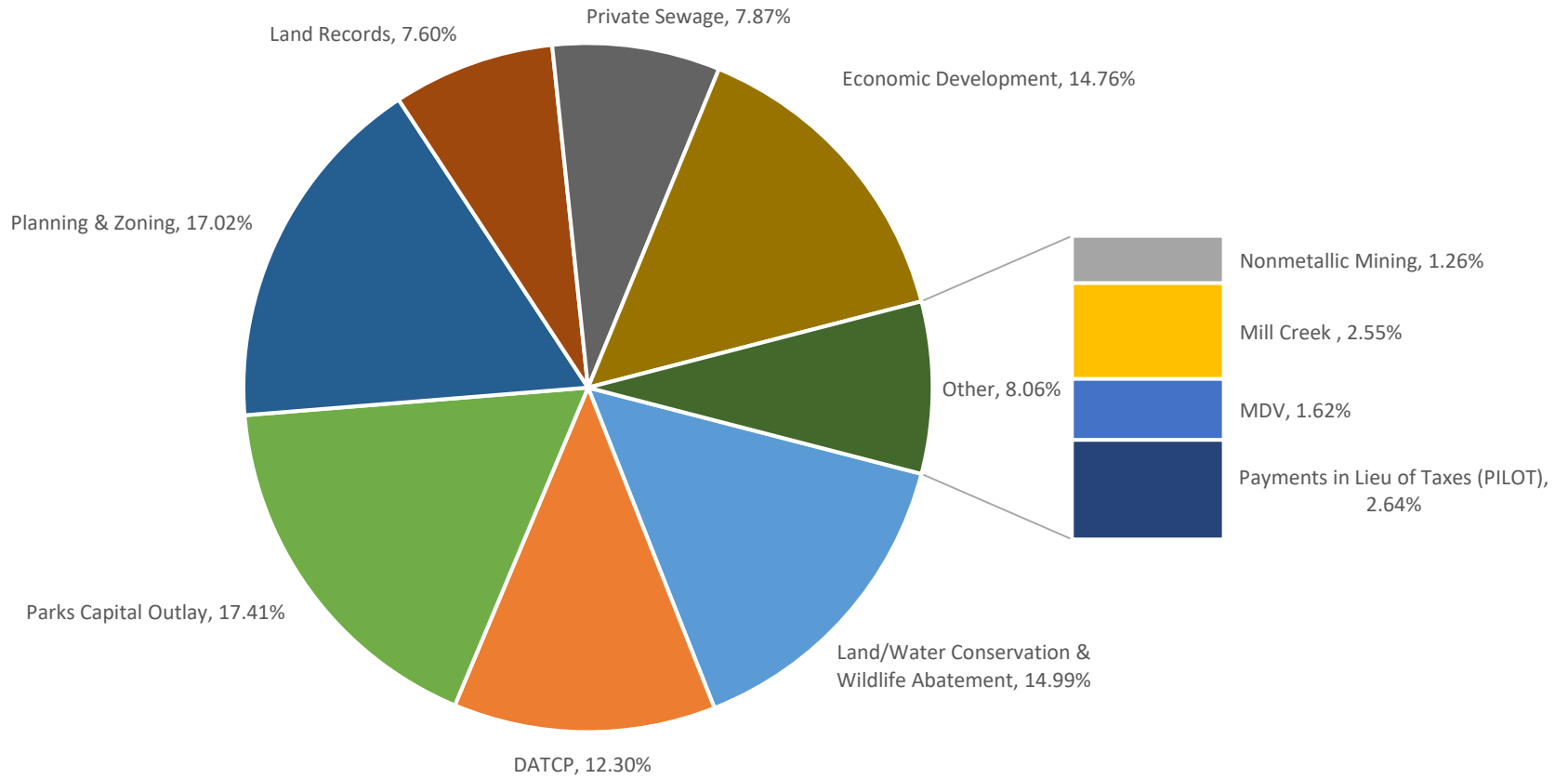


Department Operating Budget Summary

	2022 Budget Summary			
Department: 99 - Marshfield Fairgrounds	9907 - General- Marshfield Fairgrounds	2022 Total	Change %	2021 Budget
Revenue / Funding Source				
41 - Taxes				
43 - Intergovernmental Revenues				
48 - Miscellaneous Revenues				
Revenue / Funding Source Total	0	0	0.00%	0
Expense / Expenditure				
100 - Personnel Services				
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
Beginning Carryover	0	0	0	0
Ending Carryover	0	0	0	0
99 - Marshfield Fairgrounds Total	25,000	25,000	0.00%	25,000

CONSERVATION AND DEVELOPMENT

Wood County 2022 Adopted Budget Expenditures Conservation & Development



Conservation & Development Percentage of total 2022 Adopted Budget Expenditures by Function

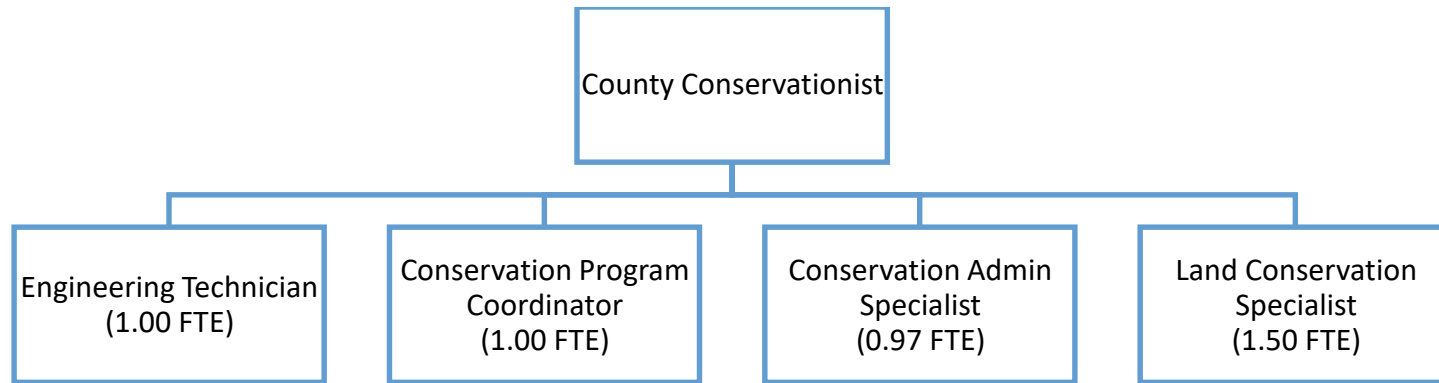
1.63%

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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total	5.47	5.47	5.97	4.98	4.98	4.98	3.79	3.79	3.79	3.78



Department Operating Budget Summary

Department: 18 - Land & Water Conservation	2022 Budget Summary								2022 Total	Change %	2021 Budget
	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				
Revenue / Funding Source											
43 - Intergovernmental Revenues		361,699	178,449		16,397		74,702	631,247	-21.49%	803,986	
44 - Licenses and Permits	600					900		1,500	0.00%	1,500	
46 - Public Charges for Services	29,500			40,715				70,215	-10.30%	78,280	
49 - Other Financing Sources	9,000	0						9,000	0.00%	9,000	
Revenue / Funding Source Total	39,100	361,699	178,449	40,715	16,397	900	74,702	711,962	-20.25%	892,766	
Expense / Expenditure											
100 - Personnel Services	167,444	165,358	43,035	33,194	14,973		27,652	451,656	+3.29%	437,275	
200 - Contractual Services	26,956	81	990	1,395			150	29,572	+59.28%	18,566	
300 - Supplies and Expense	40,640	195,460	132,903	1,810	32,624		46,900	450,337	-29.03%	634,574	
500 - Fixed Charges	26,391		1,520	485			0	28,397	+1.44%	27,993	
Total Operating Expenditures	261,430	360,899	178,449	36,885	47,598		74,702	959,962	-14.17%	1,118,408	
800 - Capital Outlay	0							0	-100.00%	11,600	
900 - Other Financing Uses						(4,100)		(4,100)	0.00%	(4,100)	
Expense / Expenditure Total	261,430	360,899	178,449	36,885	47,598	(4,100)	74,702	955,862	-15.10%	1,125,908	
Beginning Carryover	85,147	239	0	43,025	53,004	11,847	16,579	209,841	+24.76%	168,196	
Ending Carryover	61,319	1,039	0	46,855	21,803	16,847	16,579	164,443	-12.41%	187,733	
18 - Land & Water Conservation Total	198,502	0	0	0	0	0	0	198,502	-21.44%	252,679	

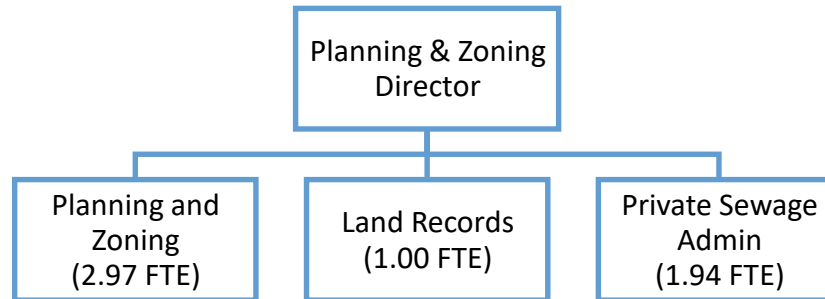
Planning and Zoning

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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total	6.91	6.91	6.91	6.91	6.91	6.91	6.91	6.88	6.88	6.91



Department Operating Budget Summary

Department: 22 - Planning & Zoning	2022 Budget Summary							
	2201 - Planning & Zoning	2202 - Planning & Zoning-Land Records	2203 - Planning & Zoning-Private Sewage	2204 - Planning & Zoning-Census	2205 - Planning & Zoning-Surveyor	2022 Total	Change %	2021 Budget
Revenue / Funding Source								
43 - Intergovernmental Revenues	30,800	48,000	10,000			88,800	+52.79%	58,120
44 - Licenses and Permits	36,300		187,650			223,950	+21.00%	185,075
45 - Fines, Forfeits and Penalties			13,000			13,000	-13.33%	15,000
46 - Public Charges for Services		92,980	16,200			109,180	+0.88%	108,230
47 - Intergovernmental Charges for	2,900	0				2,900	-17.14%	3,500
48 - Miscellaneous Revenues		0	3,000			3,000	0.00%	3,000
Revenue / Funding Source Total	70,000	140,980	229,850			440,830	+18.21%	372,925
Expense / Expenditure								
100 - Personnel Services	400,036	84,462	142,226			626,724	+6.11%	590,609
200 - Contractual Services	34,265	76,130	10,050	0	38,954	159,399	+47.31%	108,204
300 - Supplies and Expense	5,775	51,026	51,223		5,590	113,614	-3.13%	117,289
500 - Fixed Charges	14,268	1,588	7,579		603	24,038	+1.33%	23,721
700 - Grants and Contributions			10,000			10,000	0.00%	10,000
Total Operating Expenditures	454,343	213,206	221,078	0	45,147	933,775	+9.88%	849,823
800 - Capital Outlay	0	10,000	10,000			20,000	-55.56%	45,000
Expense / Expenditure Total	454,343	223,206	231,078	0	45,147	953,775	+6.59%	894,823
Beginning Carryover	0	199,434	144,168	4,500	0	348,102	+146.88%	141,002
Ending Carryover	0	117,208	142,940	4,500	0	264,648	+1858.03%	13,516
22 - Planning & Zoning Total	384,343	(0)	0	0	45,147	429,491	+8.89%	394,412

Transportation and Economic Development

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 & Economic Development</u>	2022 Budget Summary					
	3803 - Transportation & Economic Development Grants	3804 - Transportation & Economic Development- CDBG	3805 - Transportation & Economic Development-Jr. Fair	2022 Total	Change %	2021 Budget
Revenue / Funding Source						
41 - Taxes				0		0
48 - Miscellaneous Revenues		60,010		60,010	0.00%	60,010
Revenue / Funding Source Total		60,010		60,010	0.00%	60,010
Expense / Expenditure						
200 - Contractual Services	42,000	60,000		102,000	-0.49%	102,500
300 - Supplies and Expense	3,325			3,325	0.00%	3,325
700 - Grants and Contributions	295,864		32,000	327,864	+32.64%	247,175
Expense / Expenditure Total	341,189	60,000	32,000	433,189	+22.72%	353,000
Beginning Carryover	0	13,820	0	13,820	-0.05%	10,709
Ending Carryover	0	13,830	0	13,830	-0.05%	10,719
38 - Transportation & Economic	341,189	0	32,000	373,189	+27.37%	293,000

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

Department: 99 - PILOT	2022 Budget Summary			
	9908 - General- PILOT	2022 Total	Change %	2021 Budget
Revenue / Funding Source				
41 - Taxes				
43 - Intergovernmental Revenues				
48 - Miscellaneous Revenues				
49 - Other Financing Sources				
Revenue / Funding Source Total	0	0	0.00%	0
Expense / Expenditure				
100 - Personnel Services				
200 - Contractual Services				
300 - Supplies and Expense				
500 - Fixed Charges	77,344	77,344	0.00%	77,344
700 - Grants and Contributions	0	0	0.00%	0
Expense / Expenditure Total	77,344	77,344	0.00%	77,344
Beginning Carryover	0	0	0	0
Ending Carryover	0	0	0	0
99 - PILOT Total	77,344	77,344	0.00%	77,344

DEBT SERVICE

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>	2022 Budget Summary			
	9300 - Debt Service	2022 Total	Change %	2021 Budget
Revenue / Funding Source				
41 - Taxes	0	0	0.00%	0
48 - Miscellaneous Revenues	0	0	0.00%	0
Revenue / Funding Source Total	0	0	0.00%	0
Expense / Expenditure				
600 - Debt Service	6,761,400	6,761,400	+46.08%	4,628,540
Expense / Expenditure Total	6,761,400	6,761,400	+46.08%	4,628,540
Beginning Carryover	0	0	0	0
Ending Carryover	0	0	0	0
93 - Debt Service Total	6,761,400	6,761,400	+46.08%	4,628,540

CAPITAL OUTLAY

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).

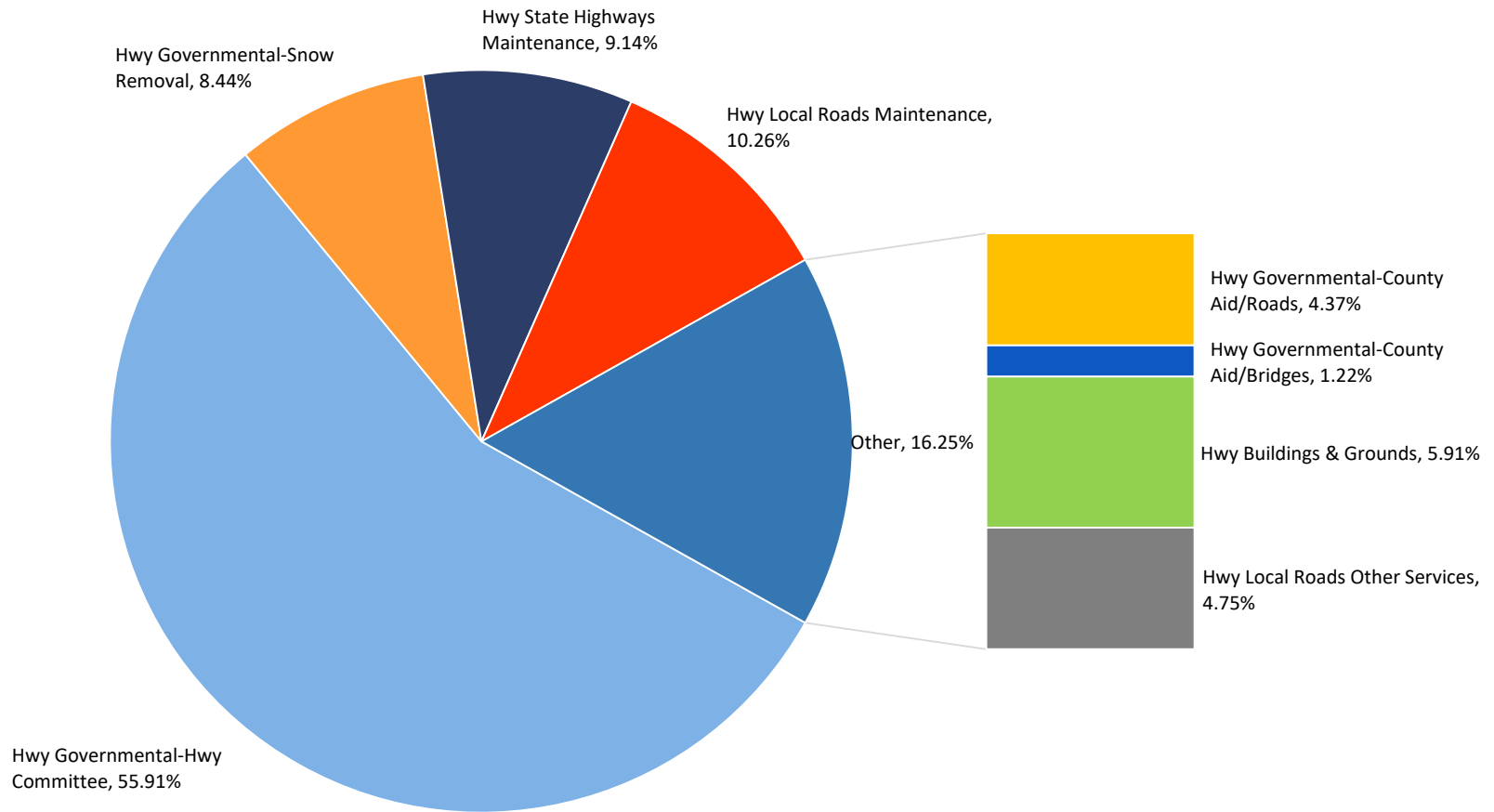


Department Operating Budget Summary

Department: 94 - Capital Projects	2022 Budget Summary			
	9400 - Capital Projects	2022 Total	Change %	2021 Budget
Revenue / Funding Source				
48 - Miscellaneous Revenues	0	0	0.00%	0
49 - Other Financing Sources	59,000,000	59,000,000	+3497.56%	1,640,000
Revenue / Funding Source Total	59,000,000	59,000,000	+3497.56%	1,640,000
Expense / Expenditure				
200 - Contractual Services	61,500	61,500	+43.02%	43,000
Total Operating Expenditures	61,500	61,500	+43.02%	43,000
800 - Capital Outlay	59,000,000	59,000,000	+3574.01%	1,605,874
Expense / Expenditure Total	59,061,500	59,061,500	+3481.93%	1,648,874
Beginning Carryover	2,103,708	2,103,708	-23.51%	2,750,168
Ending Carryover	2,042,208	2,042,208	-25.50%	2,741,294
94 - Capital Projects Total	0	0	0.00%	0

PUBLIC WORKS

Wood County 2022 Adopted Budget Expenditures Public Works



Public Works Percentage of total 2022 Adopted Budget Expenditures by Function

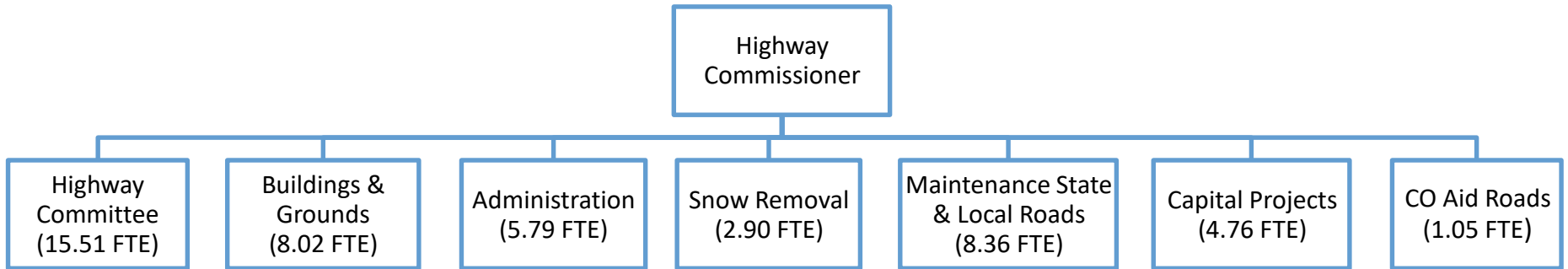
5.96%

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)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total	47.39	46.67	48.81	48.25	48.25	48.25	46.00	46.00	46.02	46.24



Department Operating Budget Summary

Department: 16 - Highway	2022 Budget Summary									
	1610 - HWY-Administration	1611 - HWY-Engineer	1612 - HWY-Other Admin	1614 - HWY-Bituminous Operations	1615 - HWY-Maintenance CTHS	1616 - HWY-Patrol Sections	1617 - HWY-Gang Maintenance	1618 - HWY-Gang Smith Pit	1619 - HWY-ATV Routes	1620 - HWY-Field Tools
Revenue / Funding Source										
41 - Taxes	0									
43 - Intergovernmental Revenues	995,000					2,497,341				
44 - Licenses and Permits	16,000									
46 - Public Charges for Services										
47 - Intergovernmental Charges for	66,905		109,356	2,003,035						
48 - Miscellaneous Revenues	3,500								20,000	0
49 - Other Financing Sources	0									
Revenue / Funding Source Total	1,081,405		109,356	2,003,035		2,497,341			20,000	0
Expense / Expenditure										
100 - Personnel Services	339,990	235,645	243,924	134,780	19,553	955,840	48,940	0		5,412
200 - Contractual Services	19,060	0	7,000							
300 - Supplies and Expense	11,248	14,160	350	1,260,301	2,641	1,905,771	57,483	2,900	40,000	33,619
500 - Fixed Charges		12,838	82,723	587,954						0
700 - Grants and Contributions										
Total Operating Expenditures	370,298	262,643	333,997	1,983,035	22,194	2,861,611	106,423	2,900	40,000	39,031
800 - Capital Outlay										
900 - Other Financing Uses	0									(39,031)
Expense / Expenditure Total	370,298	262,643	333,997	1,983,035	22,194	2,861,611	106,423	2,900	40,000	(0)
Beginning Carryover	2,112,386	0	0	0	0	0	0	0	0	183,335
Ending Carryover	2,012,387	0	0	0	0	0	0	0	0	183,335
16 - Highway Total	(811,106)	262,643	224,641	(20,000)	22,194	364,270	106,423	2,900	20,000	(0)



Department Operating Budget Summary

2022 Budget Summary										
Department: 16 - Highway	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
Revenue / Funding Source										
41 - Taxes										
43 - Intergovernmental Revenues										
44 - Licenses and Permits										
46 - Public Charges for Services										
47 - Intergovernmental Charges for		0	403,551	228,435						416,344
48 - Miscellaneous Revenues			3,200					0		
49 - Other Financing Sources										
Revenue / Funding Source Total		0	406,751	228,435				0		416,344
Expense / Expenditure										
100 - Personnel Services	245,536	0	359,643	56,608	45,029	0	1,614,893	232,846	0	61,398
200 - Contractual Services			752,719	145,500	162,866	8,240				
300 - Supplies and Expense	63,937	12,100	5,000	24,227	48,400	7,755	0	674,539	7,533	
500 - Fixed Charges			61,446	2,100	17,056	1,075			1,721	
700 - Grants and Contributions										408,517
Total Operating Expenditures	309,473	12,100	1,178,808	228,435	273,352	17,070	1,614,893	907,385	9,254	469,915
800 - Capital Outlay			1,235,000							
900 - Other Financing Uses	0	(35,205)	(2,566,777)			(17,070)	(1,614,893)		(9,254)	
Expense / Expenditure Total	309,473	(23,105)	(152,969)	228,435	273,352	0	0	907,385	0	469,915
Beginning Carryover	0	0	0	0	0	0	(352,682)	732,450	(387,739)	386,555
Ending Carryover	0	0	0	0	0	0	(352,682)	732,450	(387,739)	386,555
16 - Highway Total	309,473	(23,105)	(559,720)	0	273,352	0	0	907,385	0	53,571

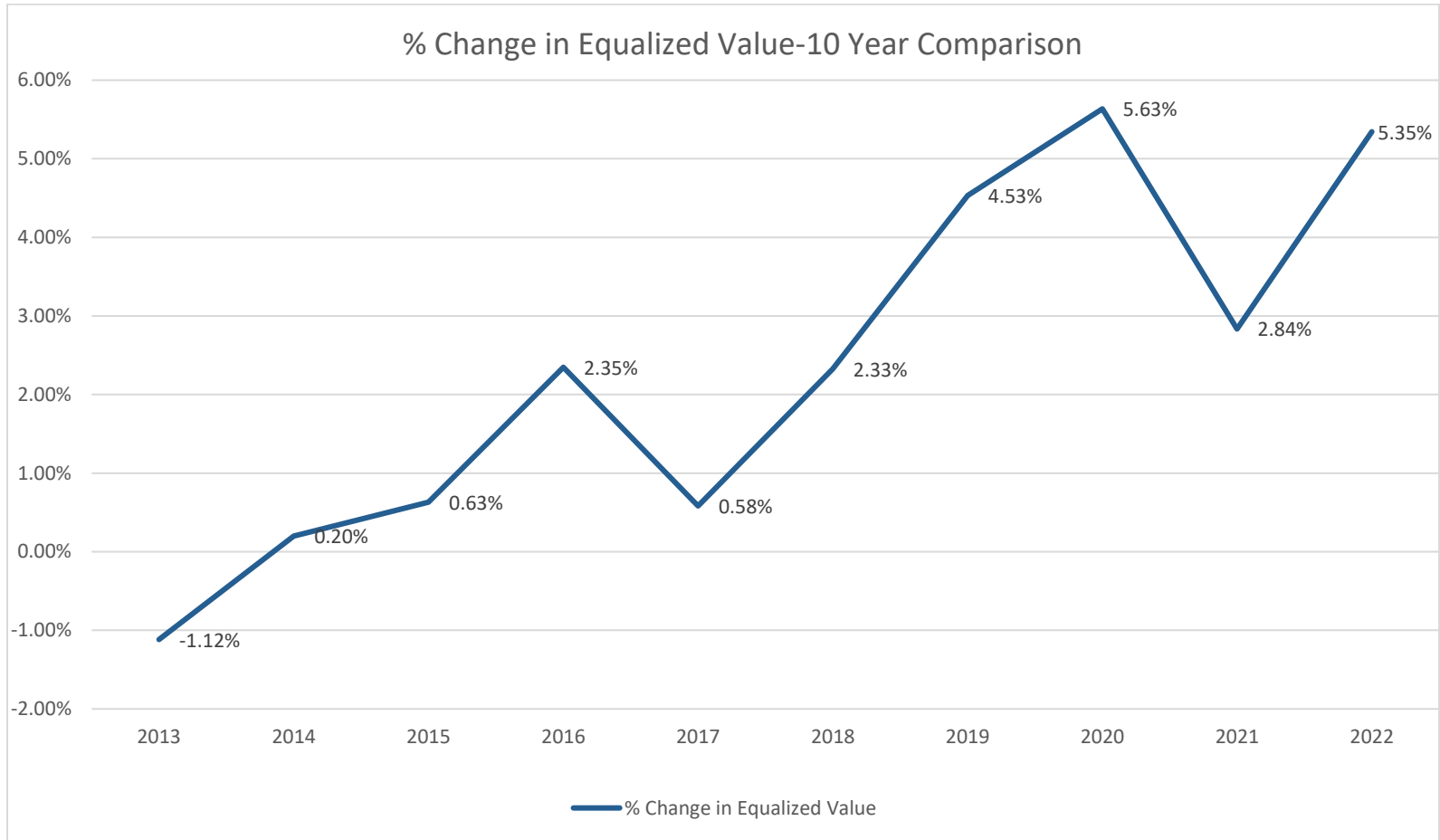


Department Operating Budget Summary

Department: 16 - Highway	2022 Budget Summary						2022 Total	Change %	2021 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			
Revenue / Funding Source									
41 - Taxes									
43 - Intergovernmental Revenues							3,492,341	+10.19%	3,169,425
44 - Licenses and Permits							16,000	0.00%	16,000
46 - Public Charges for Services							0	0.00%	0
47 - Intergovernmental Charges for	80,996	982,087	1,102,945	510,567			5,904,221	-0.78%	5,950,550
48 - Miscellaneous Revenues						0	26,700	+298.51%	6,700
49 - Other Financing Sources					2,500,000		2,500,000	+6.38%	2,350,000
Revenue / Funding Source Total	80,996	982,087	1,102,945	510,567	2,500,000		11,939,262	-5.78%	11,492,675
Expense / Expenditure									
100 - Personnel Services	18,152	516,909	159,258	93,311	309,975		5,697,641	-1.42%	5,779,712
200 - Contractual Services						27,835	1,123,220	+6.55%	1,054,220
300 - Supplies and Expense		465,178	943,687	417,256	2,162,190		8,160,275	+28.69%	6,340,893
500 - Fixed Charges							766,914	-0.80%	773,062
700 - Grants and Contributions	112,844						521,361	-0.50%	523,970
Total Operating Expenditures	130,996	982,087	1,102,945	510,567	2,472,165	27,835	16,269,410	+12.42%	14,471,857
800 - Capital Outlay						0	1,235,000	-27.57%	1,705,000
900 - Other Financing Uses							(4,282,230)	-95.47%	(2,190,685)
Expense / Expenditure Total	130,996	982,087	1,102,945	510,567	2,472,165	27,835	13,222,180	-5.46%	13,986,172
Beginning Carryover	602,478	338,578	0	0	2,819,450	(27,835)	6,406,976	36.82	4,682,850
Ending Carryover	702,478	338,578	0	0	2,847,285	(55,670)	6,406,977	90.19	3,368,703
16 - Highway Total	150,000	0	(0)	0	(0)	0	1,282,919	+8.78%	1,179,350

STATISTICAL DATA

WOOD COUNTY



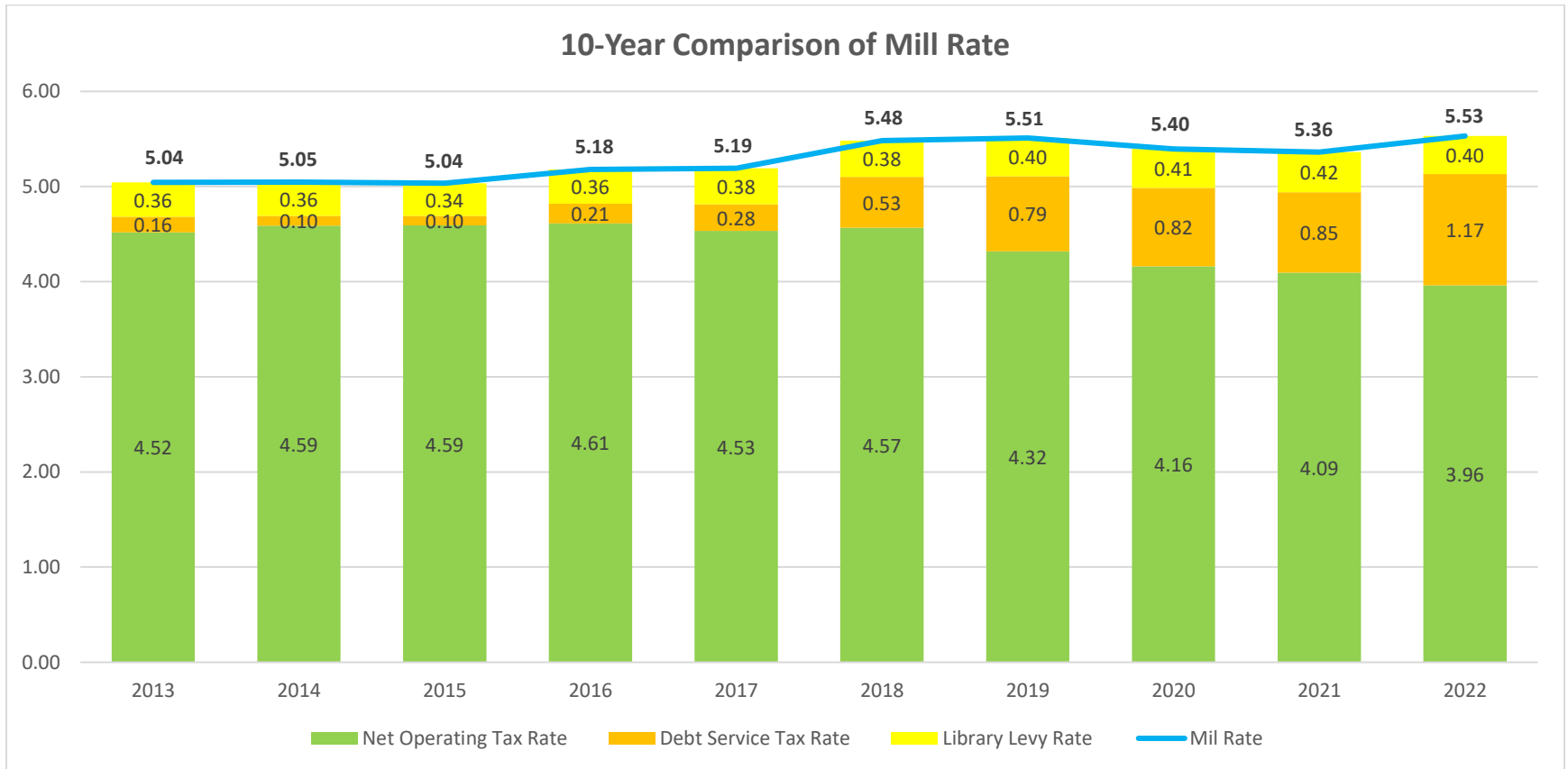
WOOD COUNTY

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

Levy year:	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
For budget year:	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Municipality										
Arpin	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	76,406,600
Auburndale	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	80,257,300
Cameron	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	61,004,300
Cary	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	52,428,400
Cranmoor	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	40,129,600
Dexter	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	38,099,900
Grand Rapids	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	619,163,200
Hansen	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	64,085,000
Hiles	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	26,451,200
Lincoln	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	156,366,200
Marshfield	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	77,172,900
Milladore	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	48,359,200
Port Edwards	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	101,593,100
Remington	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	36,920,500
Richfield	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	113,941,200
Rock	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	88,272,600
Rudolph	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	87,062,800
Saratoga	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	417,551,200
Seneca	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	91,620,000
Sherry	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	61,605,500
Sigel	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	80,346,500
Wood	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	82,088,600
Town total	1,887,767,400	1,920,803,500	1,941,730,500	1,988,986,800	2,022,109,000	2,089,653,200	2,193,725,600	2,296,224,500	2,380,341,600	2,500,925,800
Arpin	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	12,432,300
Auburndale	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	41,472,200
Biron	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	86,520,000
Hewitt	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	64,415,300
Milladore	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	12,840,700
Port Edwards	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	107,356,400
Rudolph	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	35,026,400
Vesper	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	31,751,100
Village total	327,346,600	323,957,600	305,147,000	320,549,000	314,081,100	317,461,800	326,205,100	349,876,200	360,739,700	391,814,400
Marshfield	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	1,570,993,300
Nekoosa	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	106,080,100
Pittsville	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	30,613,000
Wisconsin Rapids	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	1,168,599,100
City total	2,325,159,250	2,304,517,400	2,331,214,550	2,376,106,600	2,376,776,100	2,415,533,200	2,521,347,000	2,679,231,900	2,735,232,200	2,876,285,500
County total	4,540,273,250	4,549,278,500	4,578,092,050	4,685,642,400	4,712,966,200	4,822,648,200	5,041,277,700	5,325,332,600	5,476,313,500	5,769,025,700
Change from prior year	-1.12%	0.20%	0.63%	2.35%	0.58%	2.33%	4.53%	5.63%	2.84%	5.35%

Source: Wisconsin Department of Revenue

WOOD COUNTY



WOOD COUNTY

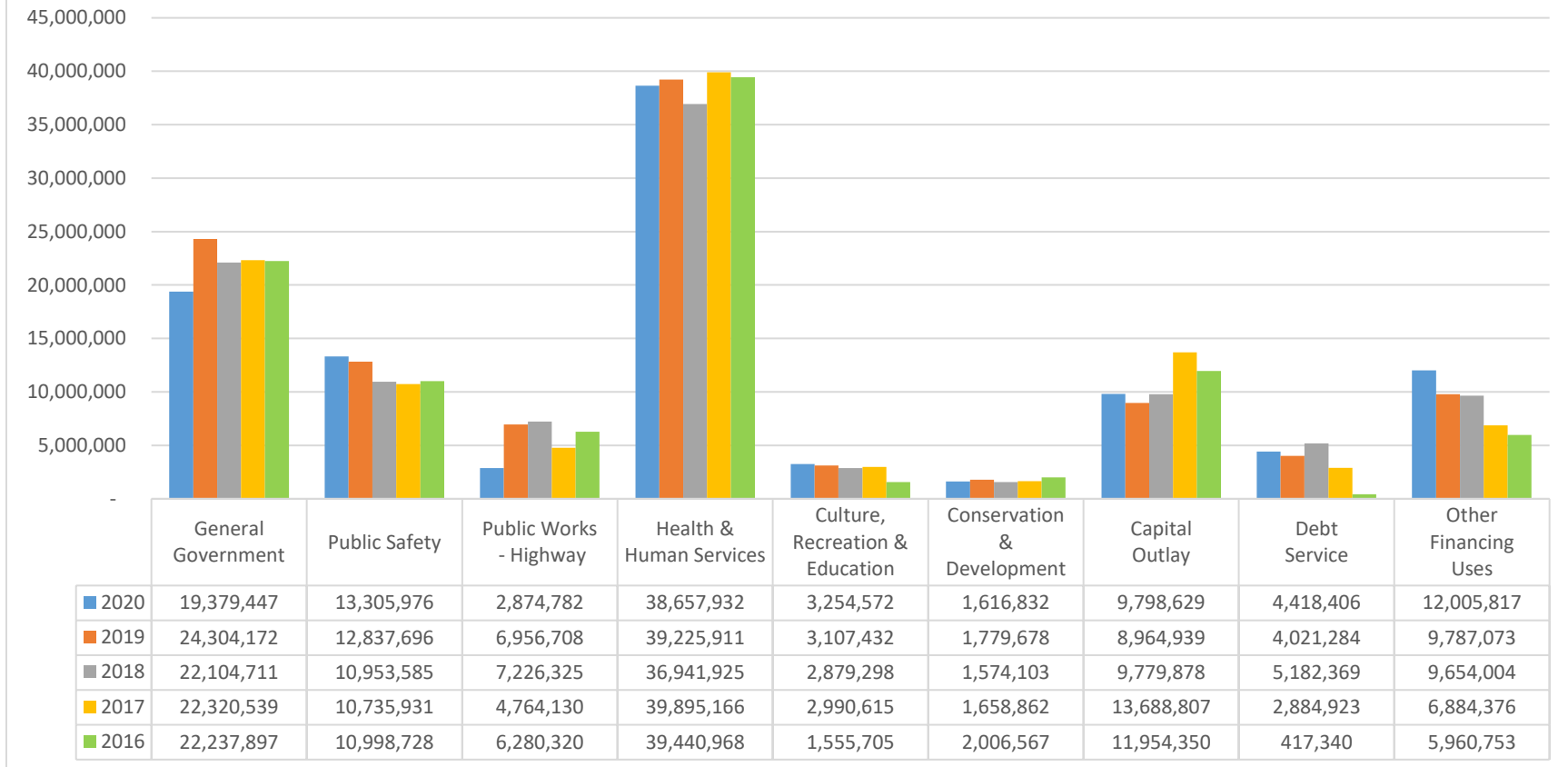
Property Tax Mill Rate History

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
2022	3.9607	1.1720	5.1327	0.3990	5.5317

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.

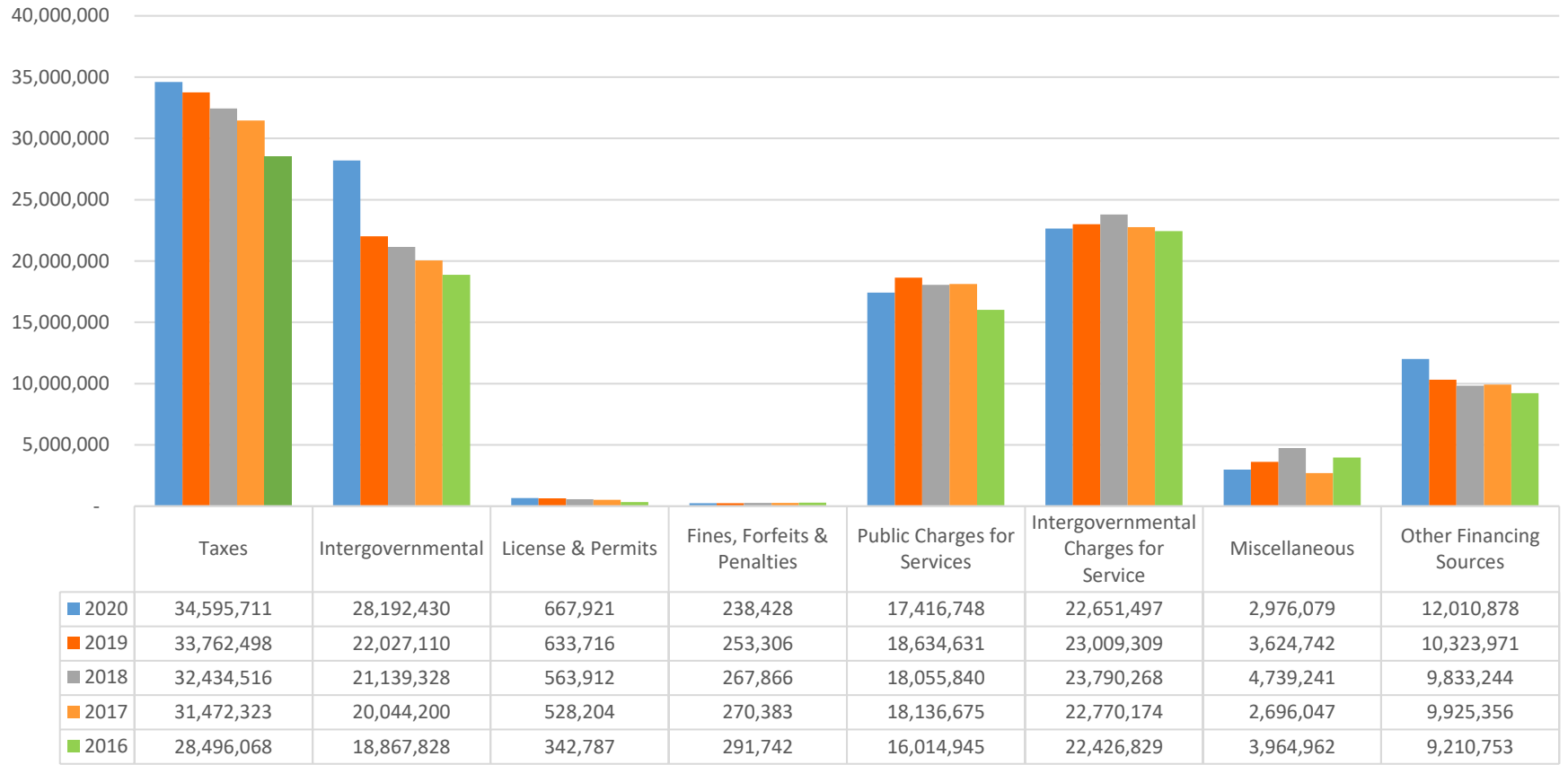
WOOD COUNTY

Five Year Comparison of Actual Expenditures by Category



WOOD COUNTY

Five Year Comparison of Actual Revenues by Category



WOOD COUNTY

Full Time Equivalent Employees

Department	2020	2021	2022
Edgewater Haven Nursing Home	83.64	68.00	68.03
Health Department	28.19	33.31	42.01
Human Services - Community	161.49	157.25	168.62
Humane Officer	0.23	0.23	0.23
Norwood Health Center	87.33	76.80	78.28
Veterans Service Office	4.16	4.16	3.91
Health and Human Services	365.04	339.75	361.08
Communications	1.22	1.22	1.22
Dispatch	21.26	20.26	21.26
Emergency Management	5.39	5.39	5.39
Sheriff and Corrections	77.05	77.84	78.17
Public Safety	104.92	104.71	106.04
Public works (Highway Department)	48.81	46.67	47.39
Child Support	10.78	10.79	10.79
Circuit Court Branch I	4.72	4.72	4.72
Circuit Court Branch II	1.05	1.05	1.05
Circuit Court Branch III	1.05	1.05	1.05
Clerk of Courts	12.09	12.27	10.50
Coroner	0.66	0.66	0.66
Corporation Counsel	2.87	2.57	2.57
County Clerk	2.94	2.94	2.94
District Attorney	6.78	9.70	9.70
Finance	4.00	4.00	4.00
Human Resources	5.00	5.00	5.00
Information Systems	11.50	11.96	12.79
Justice Coordinator	0.97	1.00	2.97
Maintenance	5.00	4.80	4.80
Register of Deeds	4.84	4.84	4.84
Treasurer	3.97	3.97	3.97
Victim Witness	1.94	1.94	1.94
General Government	80.16	83.26	84.29
Parks and Forestry	16.92	17.05	17.46
University of Wisconsin Extension	2.00	2.25	1.60
Culture, Education and Recreation	18.92	19.30	19.06
Land and Water Conservation	5.97	5.47	5.47
Planning and Zoning	6.91	6.91	6.91
Conservation and Economic Development	12.88	12.38	12.38
Total Wood County	630.73	606.07	630.24

GLOSSARY
(AS THESE TERMS APPLY TO WOOD COUNTY)

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

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.