



2024 ADOPTED BUDGET

**WOOD COUNTY
WISCONSIN
November 14, 2023**



**WOOD COUNTY
WISCONSIN**

2024 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 2024 Countywide Adopted Budget Summary and a discussion and analysis of the changes between the 2024 and 2023 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 2024 proposed budget and contains a comparative presentation for 2023.

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 2024 and 2023 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 2023

Lance Pliml – County Board Chair and Administrative Coordinator

Laura Valenstein – County Board Vice Chair

Operations Committee:

Ed Wagner – Chair

Laura Valenstein

Adam Fischer

Lance Pliml

Donna Rozar

Allen Breu

Tom Buttke

Bill Clendenning

Jake Hahn

Brad Hamilton

John Hokamp

Dave LaFontaine

Bill Leichtnam

Jeff Penzkover

Dennis Polach

Lee Thao

William Winch

Joseph Zurfluh

William Voight

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WOOD COUNTY
November 14, 2023



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 2024 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 2024 is \$33,955,608, compared to \$32,215,587 in 2023. The tax rate for 2024 is \$4.6891, down from \$5.1399 per \$1,000 of equalized value. The estimated average equalized value for a home in the County is \$137,300 compared to \$133,700 a year ago. Therefore, the County property tax on the average home is approximately \$644, down slightly from \$687 last year.

The 2024 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. This is at a time of local and global economic difficulties in the midst of high inflation, rising interest rates and other various uncertainties.

To balance the 2024 budget the County will utilize estimated cash reserves of approximately \$3.40 million. The County has sufficient reserves to do this and retain a strong ratio of Undesignated General Fund Reserves to General Fund Expenditures of 68%.

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 2024 Budget. This budget document summarizes the financial plan of essentially every aspect of Wood County operations for 2024. If any questions arise, please feel free to contact one of us.

Ed Wagner
Chair, Operations Committee

Edward Newton
Finance Director

PaNyia Yang
Deputy Finance Director



Mission Statement:

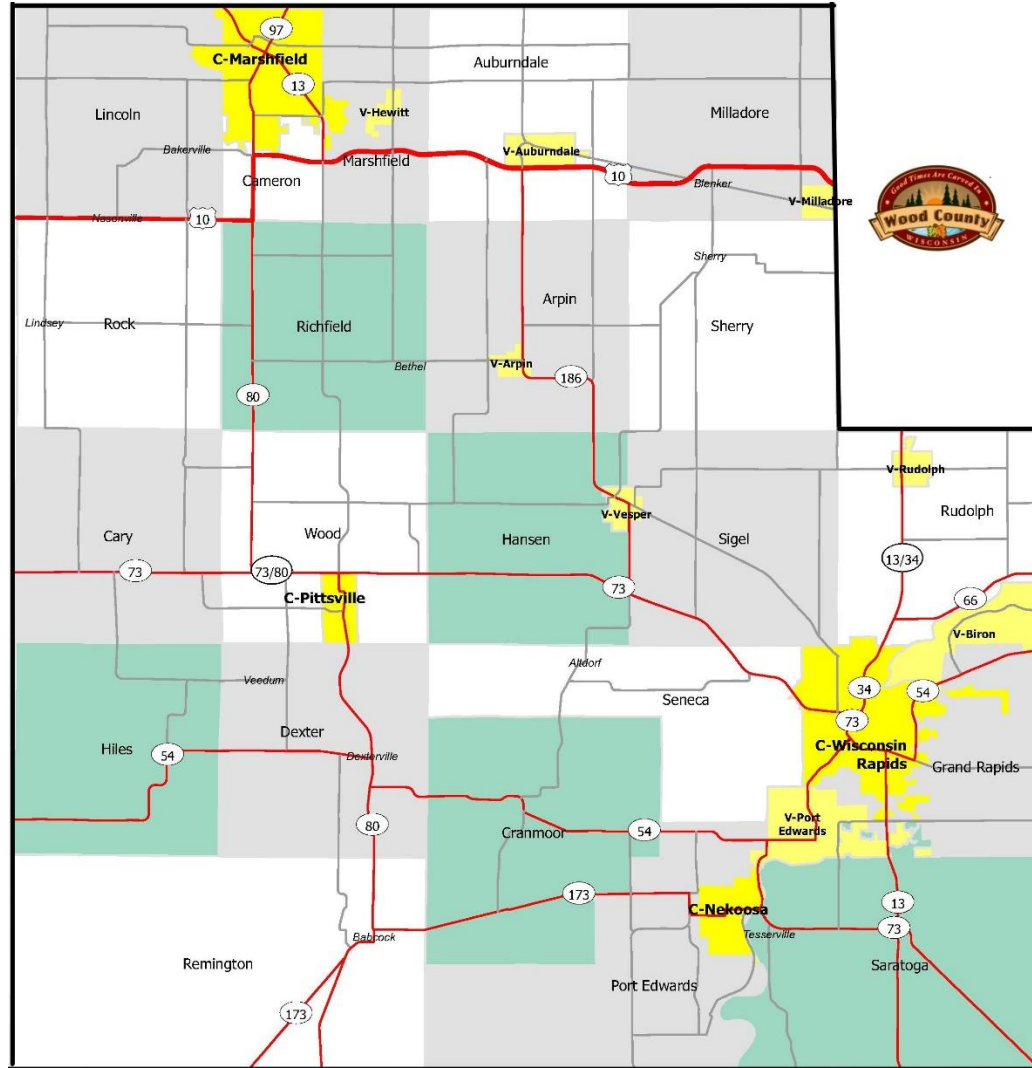
To provide quality, innovation and cost-effective services that enhance quality of life, health, and safety, by a team committed to excellence, integrity, accountability and respect.

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 2024 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 74,200 (Wisconsin Department of Administration, Demographic Services Center, final 2022 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
 Roehl Transport
 Wisconsin Rapids Public School District
 County of Wood
 Aspirus Riverview Hospital
 Marshfield School District
 Masonite (Marshfield Door Systems)
 Domtar
 Renaissance Learning
 Prevention Genetics

Principal Real Estate Taxpayers:

Marshfield Clinic Health System
 NewPage
 Mariani Sousa Partnership
 Giampaolo W Rapids Realty LLC
 ND Paper, Inc.
 TW Marshfield Heritage II LLC
 Packaging Corporations of America
 Forward Financial Bank
 Premier Hume Marshfield LLC
 Ocean Spray Cranberries
 Domtar Corporation

Income Jobs & Employment:

Per capita income	\$33,183
Median household income	\$57,996
Civilian labor force, July 2023	34,004
Wood County, July, 2023 unemployment rate	3.7%
Wisconsin, July, 2023 unemployment rate	3.2%

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 June 2023.

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 2024. 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.

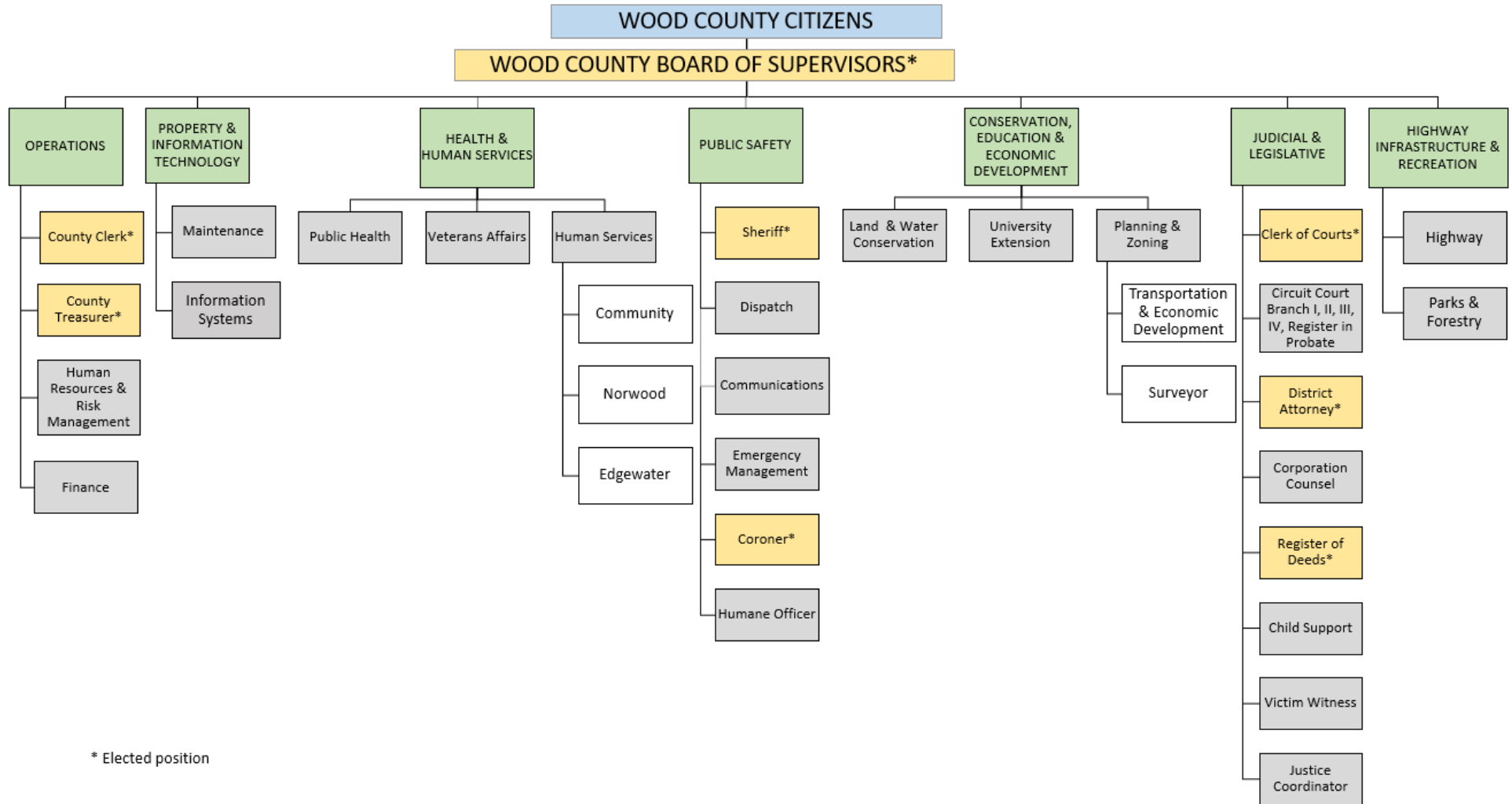
The Marshfield Fairgrounds Commission is a joint venture between the Wood County Board of Supervisors and the City of Marshfield Common Council for the improvement, maintenance, repair and operation of the Marshfield Fairgrounds. The Commission Board consists of six members: three County board supervisors 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 2024 ADOPTED BUDGET

WOOD COUNTY ORGANIZATIONAL CHART



* Elected position

STANDING COMMITTEES 2022 – 2024

OPERATING COMMITTEE

Ed Wagner, Chair
Donna Rozar, Vice Chair
Laura Valenstein
Adam Fischer
Lance Pliml

CONSERVATION, EDUCATION & ECONOMIC DEVELOPMENT COMMITTEE

Bill Leichtnam, Chair
Dave LaFontaine, Vice Chair
Jake Hahn
Tom Buttke
Jake Hahn
Carmen Good, Farm Service Agency Representative

PUBLIC SAFETY COMMITTEE

Joseph Zurfluh, Chair
William Voight, Vice Chair
Brad Hamilton
Dennis Polach
William Winch

HEALTH & HUMAN SERVICE COMMITTEE

Adam Fischer, Chair
Donna Rozar, Vice Chair
John Hokamp
Lee Thao
Tom Buttke
Kristen Iniguez, DO
Lori Nordman
Rebecca Spiros, RN
Mary Jo Wheeler-Schueller

JUDICIAL & LEGISLATIVE COMMITTEE

Bill Clendenning, Chair
Bill Leichtnam, Vice Chair
William Voight
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
Jeff Penzkover
Brad Hamilton
William Winch

WOOD COUNTY 2024 ADOPTED BUDGET

TAX LEVY SUMMARY

The 2023 County Tax Levy, in support of the 2024 fiscal budget year, is \$33,955,608, an increase of \$1,740,020 or 5.40%. The Equalized Value assessable by the County¹ is \$7,241,394,800, an increase of \$724,851,800 or 11.12% from one year ago.

The County Tax Levy decreased mainly due to the increase in debt service levy but offset by a decrease in the operating and library levy. The Tax Rate decreased to \$4.6891 per \$1,000 of Equalized Value from \$5.1399 per \$1,000 of Equalized Value.²

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

Tax Component	2024		2023		Change	
	Tax	Rate	Tax	Rate	Tax	Rate
Operating levy	\$ 23,566,583	\$ 3.2544	\$ 23,017,961	\$ 3.5322	\$ 548,622	\$ (0.2778)
Debt service levy	9,218,492	1.2730	7,999,539	1.2276	1,218,953	0.0454
Library levy	1,170,533	0.1616	1,198,087	0.3800	(27,554)	(0.2184)
Total	\$ 33,955,608	\$ 4.6891	\$ 32,215,587	\$ 5.1399	\$ 1,740,020	\$ (0.4508)

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 \$7,525,102,300, an increase of 672,059,600 or 9.81%. 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 \$7,241,394,800, an increase of \$724,851,800 or 11.12%.
 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.

2024 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 2023, 2022, 2021, and 2020 was only 0.89%, 0.73%, 2.029%, and 1.014%, 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.

2024 Budget Considerations and Assumptions:

- Retention of all core programs.
- American Rescue Plan Act (ARPA) funds received by the County will not be apportioned for 2024 budget purpose.
- Inflation is easing but remains high.
- There is an awareness of uncertainties – global growth is expected to fall, financial market turbulence, cooling labor markets, high fuel cost, strong wage gains, ongoing Ukraine invasion, rising interest rates, weak manufacturing outlook, COVID-era student loan moratorium expired, and capital markets volatility.

- Sales tax revenue is budgeted at \$7,700,000 in 2024. This is an increase from \$7,200,000 budgeted in 2023. Economic predictions for 2024 are reaching upwards of \$8,300,000.
- 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; general economic conditions influence higher costs and patient revenues; and the inability to significantly increase our operating tax levy. In 2024, Medicaid/Medicare reimbursement rates increased to help offset the deficit for both facilities.
- Wage and benefit increases are ongoing Countywide for the last several years. The County has continued to experience a shortage of healthcare workers and other departmental labor demands. We have taken an important step to continue to keep wages competitive with other industries while still being mindful of keeping our people costs under control for the longer term.
We continue to try to budget closer to our real cost of employee compensation in 2024. We still 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 3.0% cost of living adjustment (COLA) plus the annual step increase due to the County's wage and classification plan that will take effect on January 1, 2024.
- Health care rates in 2024 increased approximately 4.28% while workers compensation rates decreased by 30% due to favorable claims experience. The County continues to maintain a sufficient fund balance for both.
- Labor demands, retention and inflation will most likely carry into 2024 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 2024 ADOPTED BUDGET

2024 COUNTY WIDE BUDGET SUMMARY

Revenue by Source	FY 2024 Proposed Budget	FY 2023 Adopted Budget	Increase (Decrease)	% Change
Revenues:				
Property taxes	33,955,608	32,215,587	1,740,020	5.40%
Intergovernmental revenues	30,880,372	32,179,884	(1,299,512)	-4.04%
Public Charges for Services	22,727,760	20,870,184	1,857,576	8.90%
Intergovernmental Charges for Services	20,454,922	19,892,102	562,820	2.83%
Sales tax	7,700,000	7,200,000	500,000	6.94%
Proceeds From Long-term Borrowing	30,997,517	10,000,000	20,997,517	209.98%
All other	14,033,390	11,978,314	2,055,076	17.16%
	\$ 160,749,569	\$ 134,336,072	\$ 26,413,497	19.66%
Expenditures:				
Health & Human Services	51,954,291	49,763,693	2,190,597	4.40%
Public Safety	15,952,296	14,877,485	1,074,811	7.22%
Public Works	10,789,255	10,635,574	153,681	1.44%
General Government	28,335,189	26,661,680	1,673,509	6.28%
Culture, Recreation & Education	4,688,758	4,480,905	207,853	4.64%
Conservation & Development	3,443,767	3,576,203	(132,436)	-3.70%
Capital Projects	31,109,165	13,045,630	18,063,535	138.46%
Debt Service	9,539,327	8,088,874	1,450,453	17.93%
Transfers & Other Financing Uses	8,339,656	7,619,085	720,571	9.46%
Total Expenditures	164,151,705	138,749,129	25,402,576	18.31%
Deficit (covered by used of reserves)	(3,402,136)	(4,413,057)	1,010,921	-22.91%

Overall

2024 budgeted expenditures of \$164.15 million exceed revenues of \$160.75 million by approximately \$3.40 million. In comparison to the 2023 adopted budget of approximately \$4.41 million, it is lower. The underlying theme of our 2024 budget is that we are in a sound financial condition but must remain diligent in our future. Currently we are experiencing a situation of uncertainties. Inflation is easing but remains high, increased labor demands with strong wage gains, rising interest rates, weak manufacturing outlook, Ukraine invasion, and financial market turbulence. The County for 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 as we continue improving our budget process while maintaining a healthy reserve.

2024 COUNTY WIDE BUDGET SUMMARY

Revenue Highlights

2024 budgeted revenues are approximately \$160.75 million, an increase of \$26.41 million from the 2023 adopted budget mainly due from long-term borrowing for the new jail.

Property taxes are up approximately \$1.74 million due to increases in the following levies: (i) operating \$548,600; (ii) debt service \$1,219,000; and (iii) county aid to libraries decreased (\$27,600). The operating tax levy is at the maximum limit capped by the state of Wisconsin.

Intergovernmental revenues decrease approximately (\$1.30) million, primarily due to \$1.5 million increase due to state aid for shared revenue, \$379,000 increase in Human Services state and federal aid, approximately \$102,000 aid for Child Support and \$398,000 state aid for general fund. These are offset by about a (\$3.1) million decrease in the use of ARPA funds, decrease of (\$359,000) Health state aid, and a reduction of (\$179,000) in Highway.

Public charges for services increase approximately \$1.86 million from the 2023 budget, primarily due to an increase in Edgewater Private Pay of \$836,000 and Norwood Medicaid reimbursement rates of about \$766,000, respectively. Human Services public charges for mental health increase \$311,000. County Clerk decrease because of reimbursement of ExpressVote hardware of about (\$138,000) received last year. Other departments combined for a net increase of approximately \$77,000.

Intergovernmental charges for services increased approximately \$563,000. The Self-Insured workers compensation, liability insurance, PC replacements and health benefits charges to County departments had a net increase of approximately \$682,000. Norwood experienced an increase in Dietary of about \$120,000 due to increased meal rates under the congregate meal program. Edgewater supplemental payment awards decreased about (\$372,000) due to an increase in public charges revenue, lower Medicaid census and available funding. Highway has an increase of about \$320,000 in municipal revenues. There were decreases in revenue of about (\$187,000) for general expenses and OPEB accounts for the remainder.

Sales tax revenue is \$7.7 million for 2024, an increase from \$7.2 million in the 2023 adopted budget. Currently, 2023 collections are significantly up and forecast have considerably increased for 2024 even though there are uncertain economic circumstances.

Proceeds from long-term borrowing is up approximately \$21.0 million in 2024 as we finance the Sheriff's department project of a new jail in 2022 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 around 4.50%. We attribute this favorable interest rate to the County's high credit rating and continued growth.

Other revenues increase approximately \$2.06 million. The main contributing factor is higher interest on investments of about \$1.11 million. Sales tax revenue increase approximately \$500,000 along with an increase of about \$22,000 in Human Services capital leases and \$66,000 in Human Services transfers from reserve. Increase in debt premium of \$293,000 and donations of \$26,000. There is an increase in insurance stop loss of \$255,000. Fines, forfeits & penalties increase \$101,000. Miscellaneous revenues, interest on taxes and behavioral health program decrease approximately (\$336,000).

2024 COUNTY WIDE BUDGET SUMMARY

Expenditure Highlights

2024 budgeted expenditures are \$164.15 million, an increase of approximately \$25.40 million from the 2023 adopted budget.

Health & Human Services increase approximately \$2.19 million. Human Services-Community increase by \$1.53 million primarily due to wage and benefit increase plus and increase in mental health contract services. Edgewater, Norwood, and Public Health increase approximately \$655,000. The bulk of the increase is attributable to an increase in Norwood contract services; and other increases are a result of the wage and benefit increase due to a COLA and County step increase, property and liability insurance, and rising cost of medication and supplies.

Public Safety increase approximately \$1.07 million, primarily in Dispatch, Emergency Management, and Sheriff and Corrections for wage and benefit due to an increase for COLA and County step increase of approximately \$680,000. Property liability insurance increase approximately \$30,000. Dispatch capital projects expenditure decrease (\$98,000) while Sheriff's increase of \$45,000 for vehicles. There's an increase under Sheriff's operating supplies of \$271,000 for a safety bundle. Emergency Management, Dispatch, and Jail costs increase \$64,000 for contract services and rising cost of supplies.

Public Works increase approximately \$154,000, which is attributed to cost allocation adjustments for highway machinery equipment usage.

General Government had an increase of approximately \$1.67 million primarily due to operating supplies of \$859,000. Contractual services increase 381,000 mainly due to Office365 subscription and Criminal Justice grants. Wages and benefits increase \$376,000 due to an increase for COLA and annual step increase plus an increase in health insurance and a slight decrease in workers compensation. Insurance liability rates increased \$33,000. Capital outlay, services and utilities combined were down about (\$41,000). Professional services and utilities increase \$55,000 due to inflationary pressures.

Culture, Recreation & Education expenditures increased approximately \$208,000. Parks and Forestry wages increase due to COLA and County step by approximately \$97,000 and an increase in supplies, repair and maintenance, utilities with a reduction in CIP vehicles for a net of \$40,000. ATV/snowmobile trail maintenance increase by \$33,000. It should be noted that state aid revenues offset ATV/snowmobile maintenance. These revenues generally either required to be spent currently or passed through by the County; therefore, this spending increase does not represent a net cost to the County. UW Extension showed an increase in wages due to COLA and County step by approximately \$6,000 plus an increase in co-funded educator fees of \$9,000. Clean sweep showed an increase of \$48,000, this is a non-levy account. UW-Marshfield increase \$4,000 in operational expenses. Library aid decrease just about (\$28,000).

Conservation & Development expenditures had a decrease of approximately (\$132,000) mainly due to a decrease of (\$39,000) for Economic Development grant expenses awarded in 2024. Wages increase by \$30,000 due to COLA and County step increase. Expenses decreased in Planning and Zoning – Land Record due to a reduction in capital equipment and professional services of (\$103,000). In addition, Land Conservation operating supplies and contract cost decreased by approximately (\$42,000) which includes increase grant funding for DATCP but offset by reduced grant funding for Mill Creek and reduction in fees for MDV. Marshfield Junior Fair increase \$6,000 and Parks capital outlay increase by \$6,000 for multiple projects. Property liability insurance increase about \$4,000.

Capital Projects expenditures increase approximately \$18.06 million. This is a result of previous funding mainly due to the Sheriff's department project of a new jail to include the design, construction, demolition and acquisition of land and equipment. Capital projects includes financing for highway and capital improvement projects: (i) extensive renovation needs at our aging health care facilities, Riverblock and courthouse buildings, (ii) upgrade aging UWSP-Marshfield improvement projects (iii) improvements to our park facilities, (iv) dispatch upgrade workstations and (v) IT server equipment.

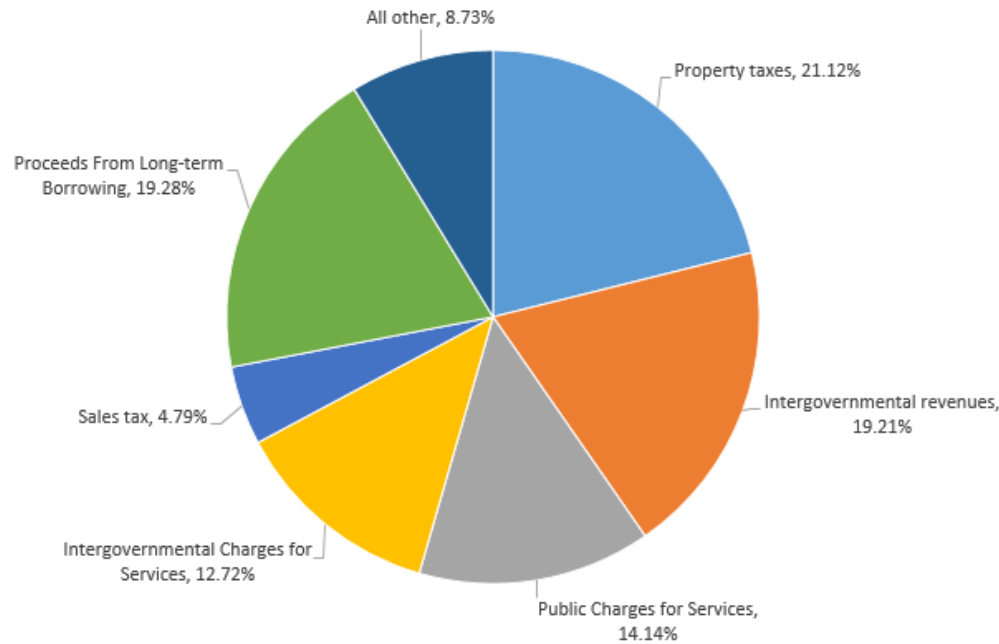
WOOD COUNTY 2024 ADOPTED BUDGET

Debt Service expenditures increase approximately \$1.45 million due to scheduled interest and principal payments on our outstanding long-term debt. The County's legal debt limit is \$376,255,115. The County's total outstanding debt is \$112,405,000 or 29.87% of the legal debt incurred.

ANALYSIS OF REVENUES BY SOURCE

Analysis of Revenues by Source

Wood County 2024 Adopted Budget Revenues by Source



Revenue by Source	FY 2024 Adopted Budget	FY 2023 Adopted Budget	Increase (Decrease)	% Change
Revenues:				
Property taxes	33,955,608	32,215,587	1,740,020	5.40%
Intergovernmental revenues	30,880,372	32,179,884	(1,299,512)	-4.04%
Public Charges for Services	22,727,760	20,870,184	1,857,576	8.90%
Intergovernmental Charges for Services	20,454,922	19,892,102	562,820	2.83%
Sales tax	7,700,000	7,200,000	500,000	6.94%
Proceeds From Long-term Borrowing	30,997,517	10,000,000	20,997,517	209.98%
All other	14,033,390	11,978,314	2,055,076	17.16%
	\$ 160,749,569	\$ 134,336,072	\$ 26,413,497	19.66%

Analysis of Revenues by Source

Property Tax increase by \$1,740,020 million or 5.40%.

- Operating tax levy increases \$548,621 which takes in account of net new construction of 0.89%.
- The current operating levy is at the maximum cap set by Wisconsin law.
- Debt service tax levy increases by \$1,218,953 million to cover scheduled interest and principal payments on long-term debt associated with the new jail and Sheriff's department, and highway and capital improvement projects.
- The library levy decreases by (\$27,554) for aid to local libraries.

Intergovernmental Revenues (state and federal aids) decrease by (\$1,299,512) or (4.04%) from \$32,179,884 to \$30,880,372. The most significant increases are:

- State aid for shared revenue and utility aid increase of approximately \$1.5 million.
- Human Services increase approximately \$379,000 due to expense offset, pass through expenses and additional funds.
- Child Support had an increase of around \$102,000, and other General Fund increase \$298,000 in state aid funding.
- Decrease of (\$359,000) Health state aid and a reduction of LRIP funding of (\$179,000) for Highway.
- Decrease of about (\$3.1) million in ARPA funds for CIP projects.

Public Charges for Services increase by \$1,857,576 or 8.90% from \$20,870,184 to \$22,727,760.

- Human services increase by approximately \$311,000 due to an increase in public charges for mental health.
- Edgewater Nursing Home revenues increase by approximately \$836,000 primarily attributable to an increase in Private Pay and Veterans rates.
- Norwood had an increase of about \$766,000 mainly due to an increase in Medicaid reimbursement rates, census, and payer mix.
- County clerk decrease of around (\$138,000) is attributed to reimbursement of ExpressVote hardware reimbursement received in 2023.
- The remaining departments combined for an increase of approximately \$77,000.

Intergovernmental Charges for Services increase by \$562,820 or 2.83% from \$19,892,102 to \$20,454,922. The notable changes were:

- Liability insurance and health benefits charges to County departments increase approximately \$837,000. Health benefits increased about 4.28% and liability insurance premiums increased as a result of seeing higher claims in the past couple of years.
- Workers compensation decreased about (\$161,000) due to less claims and a strong fund reserve.
- Norwood experienced an increase in Dietary of about \$120,000 due to increased meal rates under the congregate meal program as a result of higher food costs because of inflationary pressures.
- Highway has an increase of about \$320,000 in municipal revenues.
- Edgewater experiences a decrease of about (\$372,000) due to a reduction in supplemental payment awards.
- There were decreases in revenue of about (\$187,000) for general expenses and OPEB accounts for the remainder.

Sales Tax increase by \$500,000 or 6.94% due to 2023 collections being significantly up and state forecasts have increased for 2024 even though there are uncertain economic circumstances.

Proceeds From Long-term Borrowing - The County had proceeds from debt issue during 2023 of \$31,000,000 million for:

- \$27.5 million for 2024 Sheriff’s department project cost increase 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 2025.
- \$2.1 million for 2024 Highway construction and bituminous overlays.
- \$1.4 million for 2024 various capital equipment and remodeling.

All other increased by \$2,055,076 or 17.16% from \$11,978,314 to \$14,033,390. The main contributing factor is

- Higher interest on investments of about \$1.11 million.
- Sales tax revenue increase approximately \$500,000 along with an increase of about \$22,000 in Human Services capital leases and \$66,000 in Human Services transfers from reserve.
- Increase in debt premium of \$293,000 and donations of \$26,000.
- There is an increase in insurance stop loss reimbursement of \$255,000.
- Fines, forfeits & penalties increase \$101,000.
- Miscellaneous revenues, interest on taxes and behavioral health program decrease approximately (\$336,000).

Property Tax Revenues

Property Tax Revenues	FY 2024 Adopted Budget	FY 2023 Adopted Budget	Increase (Decrease)	Percent Change
Operating Levy	\$ 23,566,583	\$ 23,017,961	\$ 548,622	2.38%
Debt Service Levy	9,218,492	7,999,539	1,218,953	15.24%
Library Levy	1,170,533	1,198,087	(27,554)	-2.30%
	<u>\$ 33,955,608</u>	<u>\$ 32,215,587</u>	<u>\$ 1,740,020</u>	<u>5.40%</u>

Intergovernmental Revenues

Intergovernmental Revenues	FY 2024 Adopted Budget	FY 2023 Adopted Budget	Increase (Decrease)	Percent Change
Shared Revenue	\$ 5,183,395	\$ 3,628,955	\$ 1,554,440	42.83%
Health State Aid	1,230,653	1,589,556	(358,903)	-22.58%
Other General Fund	1,840,823	1,542,808	298,015	19.32%
Human Services	15,752,415	15,372,960	379,455	2.47%
Child Support	1,275,833	1,174,539	101,294	8.62%
Other Special Revenue	2,283,432	5,378,725	(3,095,293)	-57.55%
Highway	3,313,821	3,492,341	(178,520)	-5.11%
	<u>\$ 30,880,372</u>	<u>\$ 32,179,884</u>	<u>\$ (1,299,512)</u>	<u>-4.04%</u>

Public Charges for Services

Public Charges for Services	FY 2024 Adopted Budget	FY 2023 Adopted Budget	Increase (Decrease)	Percent Change
Register of Deeds	\$ 342,000	\$ 332,000	\$ 10,000	3.01%
Circuit Court	2,400	30,550	(28,150)	-92.14%
Sheriff	634,900	655,660	(20,760)	-3.17%
Parks & Forestry	1,200,000	1,125,000	75,000	6.67%
Other General Fund	455,350	398,391	56,959	14.30%
County Clerk	43,305	179,550	(136,245)	-75.88%
Human Services	5,345,017	5,033,624	311,393	6.19%
Norwood	6,820,698	6,054,783	765,915	12.65%
Child Support	14,260	15,860	(1,600)	-10.09%
Planning & Zoning	119,100	111,400	7,700	6.91%
Land/Water Conservation	101,004	73,015	27,989	38.33%
Health Benefits	1,217,300	1,245,000	(27,700)	-2.22%
Edgewater Nursing Home	6,361,248	5,521,972	839,276	15.20%
Health Department	71,177	93,379	(22,202)	-23.78%
	<u>\$ 22,727,760</u>	<u>\$ 20,870,184</u>	<u>\$ 1,857,576</u>	<u>8.90%</u>

Intergovernmental Charges for Services

Intergovernmental Charges for Services	FY 2024 Adopted Budget	FY 2023 Adopted Budget	Increase (Decrease)	Percent Change
Departmental Charges for Insurance	\$ 723,423	\$ 619,098	\$ 104,325	16.85%
General Fund Other	194,153	285,715	(91,562)	-32.05%
Highway Governmental	3,013,291	2,738,631	274,660	10.03%
Human Services	-	-	-	0.00%
Building Maintenance	1,533,351	1,533,351	-	0.00%
Health Benefits	10,066,200	9,333,000	733,200	7.86%
Workers Comp	399,402	559,973	(160,571)	-28.67%
PC Replacement	357,315	352,035	5,280	1.50%
OPEB	450,000	545,000	(95,000)	-17.43%
Highway Business Type	3,002,545	2,957,272	45,273	1.53%
Norwood	515,242	395,635	119,607	30.23%
Edgewater	200,000	572,392	(372,392)	-65.06%
	<u>\$ 20,454,922</u>	<u>\$ 19,892,102</u>	<u>\$ 562,820</u>	<u>2.83%</u>

Sales Tax

Sales Taxes	FY 2024 Adopted Budget	FY 2023 Adopted Budget	Increase (Decrease)	Percent Change
County Sales Tax	7,700,000	7,200,000	\$ 500,000	6.94%
	<u>\$ 7,700,000</u>	<u>\$ 7,200,000</u>	<u>\$ 500,000</u>	<u>6.94%</u>

Proceeds from Long-term Borrowing

General Obligation Refund Bonds Issued in 2023:			
Maturity	Par Amount *	Rate *	Yield *
October 1, 2025	\$ 150,000	4.000%	3.75%
October 1, 2026	125,000	4.000%	3.75%
October 1, 2027	510,000	4.000%	3.75%
October 1, 2028	725,000	4.000%	3.75%
October 1, 2029	740,000	4.500%	4.00%
October 1, 2030	1,075,000	5.000%	4.75%
October 1, 2031	1,300,000	5.000%	4.75%
October 1, 2032	1,175,000	5.625%	5.25%
October 1, 2033	1,550,000	5.625%	5.25%
October 1, 2034	1,300,000	5.625%	5.25%
October 1, 2035	1,100,000	5.625%	5.25%
October 1, 2036	1,000,000	5.625%	5.25%
October 1, 2037	1,350,000	5.625%	5.25%
October 1, 2038	1,700,000	4.850%	4.50%
October 1, 2039	1,900,000	4.625%	4.25%
October 1, 2040	2,300,000	4.625%	4.25%
October 1, 2041	2,700,000	4.625%	4.25%
October 1, 2042	5,100,000	4.625%	4.25%
October 1, 2043	5,200,000	4.625%	4.25%
	\$ 31,000,000		

* These are only estimates. The closing of the General Obligation Refunding Bond is scheduled in mid December.

The County issued \$31,000,000 Note Anticipation Notes, dated September 14, 2023 to provide financing for the public purpose of (i) additional 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 will issue a \$31,000,000 General Obligation Refund Bonds in December 2023 to pay off the Note Anticipation Notes, in the denomination of \$5,000 each or any multiple thereof and mature serially on October 1 of the years 2024 through 2043. Interest is payable commencing on April 1, 2024 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 proceeds of the Bonds will be used for additional financing of 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 within the County. The Bonds maturing on October 1, 2031 and thereafter are subject to call and prior redemption, at the option of the County, on October 1, 2030 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.

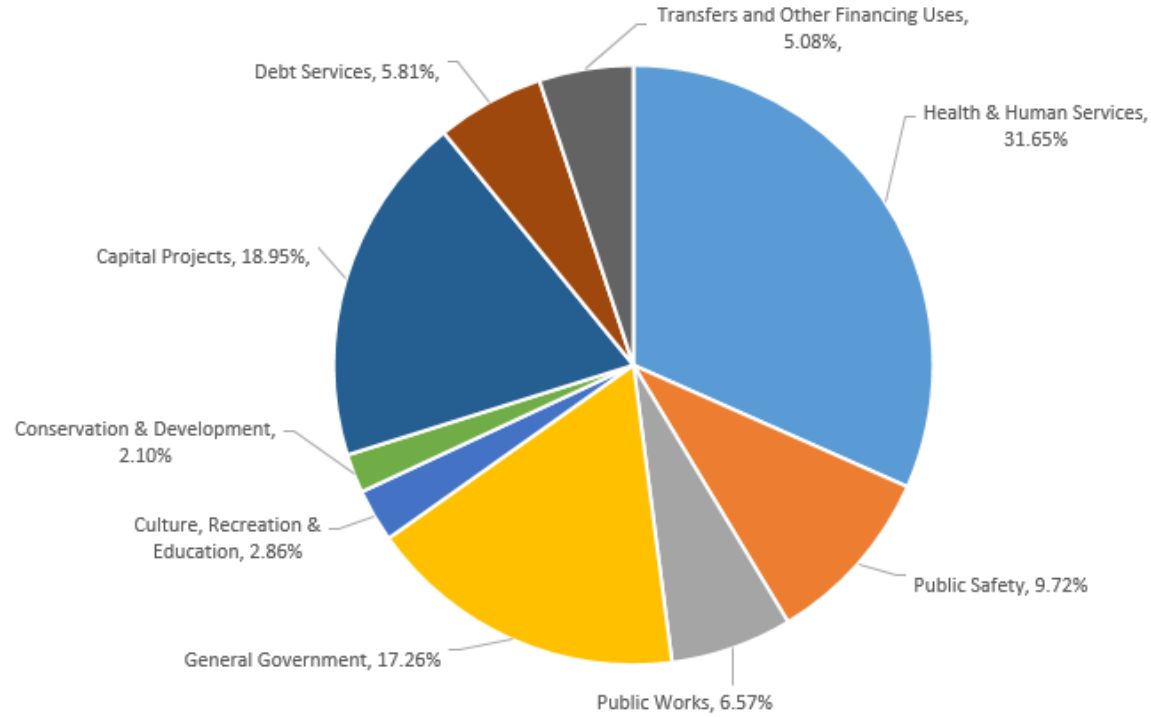
All Others

All Other Revenues	FY 2024 Adopted Budget	FY 2023 Adopted Budget	Increase (Decrease)	Percent Change
Insurance Recoveries	\$ 1,476,235	\$ 1,220,859	\$ 255,376	20.92%
Fines, Forfeits & Penalties	1,088,150	987,123	101,027	10.23%
Other Financing Sources	8,373,143	7,784,487	588,656	7.56%
Interest and Penalties on Taxes	342,800	394,000	(51,200)	-12.99%
Investments and Interest	1,390,400	281,980	1,108,420	393.08%
Miscellaneous	291,581	536,501	(244,920)	-45.65%
Donations	569,697	252,550	317,147	125.58%
Real Estate Transfer Fees	155,000	145,750	9,250	6.35%
Rental Income	99,464	96,464	3,000	3.11%
Property Sales	76,700	69,200	7,500	10.84%
Behaviorial Health Program	125,000	164,400	(39,400)	-23.97%
Managed Forest Lands	25,000	25,000	-	0.00%
Payment in Lieu of Tax (PILOT)	20,000	20,000	-	0.00%
Other Taxes	220	-	220	0.00%
	\$ 14,033,390	\$ 11,978,314	\$ 2,055,076	17.16%

ANALYSIS OF EXPENDITURES BY FUNCTION

Analysis of Expenditures by Function

2024 Adopted Budget Expenditures by Function



Expenditures by Function	FY 2024 Adopted Budget	FY 2023 Adopted Budget	Increase (Decrease)	Percent Change
Health & Human Services	\$ 51,954,291	\$ 49,763,693	\$ 2,190,597	4.40%
Public Safety	15,952,296	14,877,485	1,074,811	7.22%
Public Works	10,789,255	10,635,574	153,681	1.44%
General Government	28,335,189	26,661,680	1,673,509	6.28%
Culture, Recreation & Education	4,688,758	4,480,905	207,853	4.64%
Conservation & Development	3,443,767	3,576,203	(132,436)	-3.70%
Capital Projects	31,109,165	13,045,630	18,063,535	138.46%
Debt Services	9,539,327	8,088,874	1,450,453	17.93%
Transfers and Other Financing Uses	8,339,656	7,619,085	720,571	9.46%
	\$ 164,151,705	\$ 138,749,129	\$ 25,402,576	18.31%

Analysis of Expenditures by Function

Health and Human Services expenditures increase by \$2,190,597 or 4.40%

- Human Services-Community increase by approximately \$1,530,000 primarily due to wage and benefit increase in 2024 of \$546,000 plus an increase in contractual services of \$860,000.
- Edgewater and Norwood increase approximately \$877,000. The bulk of the increase is attributable to an increase in contract services of \$548,000 and rising cost of medication and supplies of about \$167,000. Wage and benefit had a slight decrease in 2024. Public Health decrease around (\$222,000).

Public Safety expenditures increase by \$1,074,811 or 7.22%.

- Dispatch, Emergency Management and Sheriff increase for wages and benefit due to an increase for COLA and County step increases of approximately \$680,000.
- Sheriff increase in capital expenditures for vehicles of \$45,000 and Dispatch decrease approximately (\$98,500).
- Sheriff supplies increase about \$300,000 which include a safety bundle for new Tasers, body and vehicle cameras.
- Emergency Management costs increase for supplies of \$36,700.

General Government expenditures increase by \$1,673,509 or 6.28%.

- An increase in operating supplies of \$859,000 is mainly attributed to an increase in health insurance claims of over \$1.07 million offset by election hardware of (\$143,000), IT of (\$34,000) for less expensive computers and a reduction of OPEB sick leave conversion to health of (\$25,000).
- Increase in contract services of \$381,00 due to Office365 subscription of \$248,000 and additional grants for Criminal Justice of \$131,600
- Wages and benefits increase \$376,000 due to the COLA and annual step increase. Insurance liability rates increase \$33,000 even though claims remain steady. Professional services and utilities increase \$55,000 due to inflationary pressures.

Culture, Recreation and Education expenditures increase by \$207,853 or 4.64%.

- Parks and Forestry ATV/snowmobile trail maintenance increase approximately \$33,500. State aid revenues offset ATV/snowmobile maintenance. Revenues generally are either required to 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 increased in the following areas: wages and benefits of approximately \$97,000 due to COLA and step increases, contract services of about \$38,000, operating supplies of \$23,000, and property liability insurance of \$14,000. There was a reduction in capital expenditures of (\$35,000).
- UW Extension showed an increase in operating supplies of \$48,000 due to an additional clean sweep day and 4-H programming expenses and an increase in contractual services of \$9,300. There was a small increase in wages due to COLA and step increases by approximately \$6,000.
- UW-Marshfield increase \$4,500 in operational expenses.
- Library aid decrease by about (\$28,000) due to decrease in circulation.

Public Works expenditures increase by \$153,681 or 1.44%.

- The increase in expenditures is attributed to cost allocation adjustments for highway machinery equipment usage.

Analysis of Expenditures by Function

Conservation and Development expenditures decrease by (\$132,436) or (3.70%).

- Wages increase by \$30,000 due to 2024 COLA and step increases.
- Property liability insurance increase about \$4,000.
- Planning and Zoning – Land Records decrease capital expenditures of (\$78,000) and contractual services of (\$25,000).
- Land Conservation operating supplies and contract cost decreased by approximately (\$42,000), which includes increase grant funding for DATCP but offset by reduced grant funding for Mill Creek and reduction in fees for MDV.
- Transportation and Economic Development grant expense decreased approximately (\$38,600) awarded in 2024.
- Grants and donations for the Marshfield Junior Fair increase \$6,000.
- Parks capital outlay increase by \$6,000 for multiple projects including various shelters and road improvements.

Net Debt Service expenditures increase \$1,450,453 from \$8.10 million to 9.51 million.

The total outstanding general obligation debt at the end of 2023 of \$112,405,000 which is only 29.87% of the County's legal debt limit of \$376,255,115. The tax rate for debt service increased from 1.2276 to 1.2730 per thousand of equalized valuation. Debt service represents 5.79% of the total budgeted expenditures.

Capital Projects funded by debt in the 2024 budget are \$31,000,000 for the following:

- \$27.5 million for increase cost for new Sheriff's department & jail construction to finish in 2025.
- \$2.1 million for 2024 Highway construction.
- \$1.4 million for 2024 various capital equipment and remodeling.

Health & Human Services

Health & Human Services	FY 2024 Adopted Budget	FY 2023 Adopted Budget	Increase (Decrease)	Percent Change
Public Health	\$ 3,957,315	\$ 4,179,412	\$ (222,097)	-5.31%
Humane Officer	26,790	44,295	(17,505)	-39.52%
Veterans Service	414,193	392,364	21,829	5.56%
Human Services	29,655,569	28,124,305	1,531,264	5.44%
Aging & Disability Resource Center (ADRC)	198,278	198,278	-	0.00%
Norwood Health Care Center	10,342,313	9,712,890	629,423	6.48%
Edgewater Nursing Home	7,359,833	7,112,149	247,684	3.48%
	<u>\$ 51,954,291</u>	<u>\$ 49,763,693</u>	<u>\$ 2,190,597</u>	<u>4.40%</u>

Public Safety

Public Safety	FY 2024 Adopted Budget	FY 2023 Adopted Budget	Increase (Decrease)	Percent Change
Sheriff and Corrections	\$ 13,163,461	\$ 12,089,060	\$ 1,074,401	8.89%
Dispatch	1,935,925	1,970,480	(34,555)	-1.75%
Communications	277,143	277,278	(135)	-0.05%
Emergency Management	575,767	540,667	35,100	6.49%
	<u>\$ 15,952,296</u>	<u>\$ 14,877,485</u>	<u>\$ 1,074,811</u>	<u>7.22%</u>

Public Works

Public Works	FY 2024 Adopted Budget	FY 2023 Adopted Budget	Increase (Decrease)	Percent Change
Hwy Governmental-Hwy Committee	\$ 6,213,573	\$ 6,155,126	\$ 58,447	0.95%
Hwy Governmental-Snow Removal	907,384	907,384	0	0.00%
Hwy Governmental-Salt Brine	(0)	-	(0)	0.00%
Hwy Governmental-County Aid/Roads	478,364	478,364	(0)	0.00%
Hwy Governmental-County Aid/Bridges	134,227	134,227	0	0.00%
Hwy Buildings & Grounds	338,340	287,447	50,893	17.71%
Hwy State Highways Maintenance	1,061,555	1,029,390	32,165	3.12%
Hwy Local Roads Maintenance	1,130,895	1,121,957	8,938	0.80%
Hwy Local Roads Other Services	524,918	521,679	3,239	0.62%
Capital Outlay	-	-	-	0.00%
	<u>\$ 10,789,255</u>	<u>\$ 10,635,574</u>	<u>\$ 153,681</u>	<u>1.44%</u>

General Government

Expenditures by General Government	FY 2024 Adopted Budget	FY 2023 Adopted Budget	Increase (Decrease)	Percent Change
Child Support	\$ 1,349,124	\$ 1,304,654	\$ 44,470	3.41%
Branch I	149,469	431,176	(281,707)	-65.33%
Branch II	133,331	130,230	3,101	2.38%
Branch III	133,084	130,460	2,624	2.01%
Register in Probate	310,078	-	310,078	0.00%
Branch IV	134,313	94,525	39,788	42.09%
Justice Coordinator	584,780	423,728	161,052	38.01%
County Clerk	630,746	720,629	(89,883)	-12.47%
Clerk of Courts	1,675,427	1,669,173	6,254	0.37%
Corporation Counsel	336,889	322,831	14,058	4.35%
District Attorney	590,926	563,788	27,138	4.81%
Victim Witness	170,149	160,723	9,426	5.86%
Finance	569,153	541,802	27,351	5.05%
Human Resources	550,393	515,068	35,325	6.86%
Purchasing	-	-	-	0.00%
Risk Management	831,111	718,643	112,468	15.65%
Register of Deeds	511,084	490,278	20,806	4.24%
Information Technology	2,595,976	2,294,245	301,731	13.15%
Treasurer	402,401	456,481	(54,080)	-11.85%
Coroner	190,231	190,915	(684)	-0.36%
Contingency, Initiatives, Efficiency Audits	600,000	600,000	-	0.00%
Maintenance	1,835,618	1,775,065	60,553	3.41%
Workers Comp	463,973	452,876	11,097	2.45%
PC Replacement	347,500	381,330	(33,830)	-8.87%
Employee Health Benefits Fund	12,789,436	11,818,060	971,376	8.22%
Other Post Employment Benefits (OPEB)	450,000	475,000	(25,000)	-5.26%
	<u>\$ 28,335,189</u>	<u>\$ 26,661,680</u>	<u>\$ 1,673,509</u>	<u>6.28%</u>

Culture, Recreation & Education

Culture, Recreation & Education	FY 2024 Adopted Budget	FY 2023 Adopted Budget	Increase (Decrease)	Percent Change
Parks & Forestry	\$ 2,067,303	\$ 1,929,838	\$ 137,465	7.12%
Parks State Aid	747,504	713,767	33,737	4.73%
Powers Bluff	10,000	10,000	-	0.00%
Capital Projects	27,500	27,500	-	0.00%
Library Aid	1,170,533	1,198,087	(27,554)	-2.30%
UW Extension	585,855	522,235	63,620	12.18%
Marshfield Fairgrounds	25,000	25,000	-	0.00%
UW Wood County Marshfield	55,063	54,478	585	1.07%
	<u>\$ 4,688,758</u>	<u>\$ 4,480,905</u>	<u>\$ 207,853</u>	<u>4.64%</u>

Conservation & Development

Conservation & Development	FY 2024 Adopted Budget	FY 2023 Adopted Budget	Increase (Decrease)	Percent Change
Land/Water Conservation & Wildlife Abatement	\$ 535,339	\$ 517,696	\$ 17,643	3.41%
DATCP	298,098	285,272	12,826	4.50%
Nonmetallic Mining	50,543	44,525	6,018	13.52%
Mill Creek	200,000	240,581	(40,581)	-16.87%
MDV	13,944	37,475	(23,531)	-62.79%
Parks Capital Outlay	870,455	862,060	8,395	0.97%
Planning & Zoning	496,945	486,771	10,174	2.09%
Land Records	209,359	305,418	(96,059)	-31.45%
Private Sewage	243,290	237,606	5,684	2.39%
Economic Development	448,450	481,455	(33,005)	-6.86%
Payments in Lieu of Taxes (PILOT)	77,344	77,344	-	0.00%
	<u>\$ 3,443,767</u>	<u>\$ 3,576,203</u>	<u>\$ (132,436)</u>	<u>-3.70%</u>

Debt Services

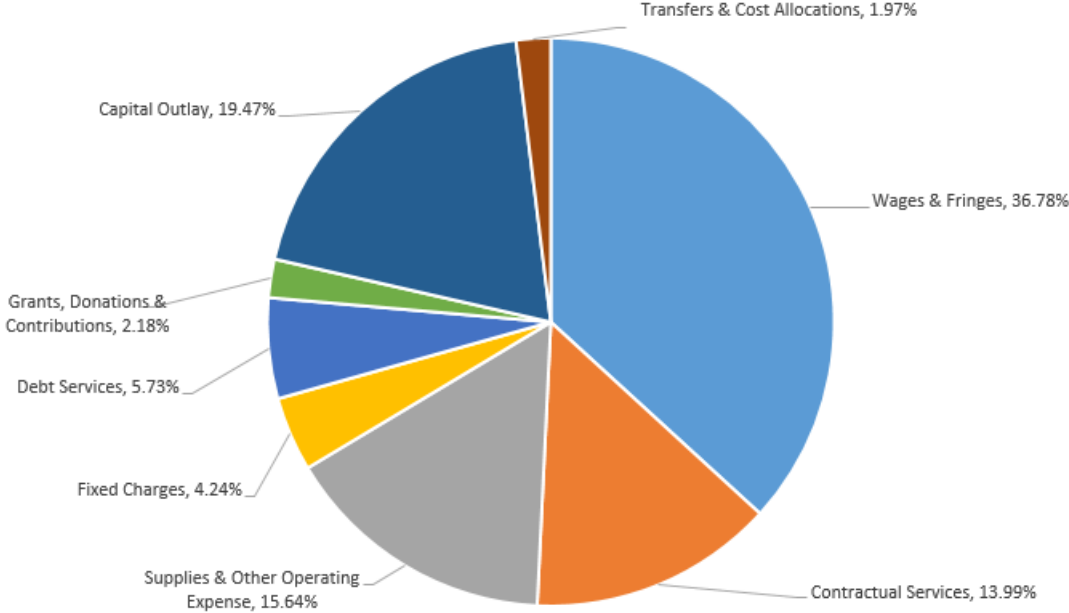
Debt Service and Debt Outstanding Issue	Outstanding at 12/31/2023	Principal & Interest Due	
		2024	2023
General Obligation Promissory Notes Issue 2014A	520,000	531,700	527,228
General Obligation Promissory Notes Issue 2015A	840,000	861,000	867,600
General Obligation Promissory Notes Issue 2016A	3,240,000	1,069,800	1,105,200
General Obligation Promissory Notes Issue 2017A	2,330,000	612,800	619,300
General Obligation Promissory Notes Issue 2018A	1,820,000	399,600	394,500
General Obligation Promissory Notes Issue 2019A	3,215,000	569,300	569,200
General Obligation Promissory Notes Issue 2020A	2,950,000	424,500	423,400
General Obligation Refund Bonds Issue 2021A	57,475,000	2,581,000	1,998,700
General Obligation Refund Bonds Issue 2022A	9,015,000	964,294	1,494,411
General Obligation Refund Bonds Issue 2023A	31,000,000	1,204,498	-
Total	<u>\$ 112,405,000</u>	<u>9,218,492</u>	<u>7,999,539</u>
Debt issuance costs		165,835	89,335
Total Debt Service cost		<u>\$ 9,384,327</u>	<u>\$ 8,088,874</u>

Outstanding Debt Limit	
Total County Equalized Valuation	\$ 7,525,102,300
Legal Debt Percentage allowed	5.00%
Legal Debt Limit	\$ 376,255,115
General Obligation Debt	\$ 112,405,000
Available Debt Limit	\$ 263,850,115
Percent of Debt Limit Used	29.87%
Percent of Debt Limit Available	70.13%

ANALYSIS OF EXPENDITURES BY TYPE

Analysis of Expenditures by Type

Wood County 2024 Adopted Budget By Type



Expenditures by Type	FY 2024 Adopted Budget	FY 2023 Adopted Budget	Increase (Decrease)	Percent Change
Wages & Fringes	\$ 60,376,054	\$ 58,357,942	\$ 2,018,112	3.46%
Contractual Services	22,963,707	20,945,065	2,018,642	9.64%
Supplies & Other Operating Expense	25,676,741	25,094,022	582,719	2.32%
Fixed Charges	6,957,534	6,836,050	121,484	1.78%
Debt Services	9,401,327	8,088,874	1,312,453	16.23%
Grants, Donations & Contributions	3,586,153	3,641,150	(54,997)	-1.51%
Capital Outlay	31,963,743	12,509,796	19,453,947	155.51%
Transfers & Cost Allocations	3,226,446	3,276,230	(49,784)	-1.52%
	<u>\$ 164,151,705</u>	<u>\$ 138,749,129</u>	<u>\$ 25,402,576</u>	<u>18.31%</u>

Analysis of Expenditures by Type

Wages & Fringes expenditures increase by \$2,018,112 or 3.46%. Budgeted wages and fringes increase due to a combination of:

- 3.0% cost of living adjustment increase (COLA) and a step increase for employees who are on the Wood County wage plan.
- 0.1% increase in WRS retirement plan.
- 4.1% increase in Health insurance due to higher claims.
- Reduction of about 30% to workers compensation rates due to favorable claims and a healthy fund balance.

Contractual Services expenditures show an increase of \$2,018,642 or 9.64%.

- Primary increase is under Human Services-Community of approximately \$791,000 – specifically DCF Child Welfare, Mental Health and Youth Aids.
- Norwood increase by about \$565,000 due to an increase in contractual psychiatric and physician services.
- Justice coordinator increase by \$133,400 for Medical Assisted Treatment expenses offset by matching grant.
- Debt services increase by \$77,000 due to higher debt borrowing for the new jail and Sheriff's offices.
- Information systems increase by \$248,000 due to Office365 subscription because of end-of-life to current licenses.
- Sheriff's office decrease by (\$105,000) because of a reduction for out of county housing for inmates and electronic monitoring decrease.

Supplies & Other Operating expenditures increase by \$582,719 or 2.32%. Budgeted supplies and other operating expenditures increase due to the following:

- Health insurance projections increase by about \$1.06 million.
- Sheriff's department increase by \$299,000 mainly from a \$271,000 for a five year agreement for Officer's Safety Bundle to include Tasers, body cams and patrol car cams.
- Norwood Health Center Dietary increase by over \$153,000 mainly from rising food costs.
- Edgewater Nursing Home supplies increase by \$60,000 but supplemented by Provider Relief Funding.
- Parks and Forestry increase about \$57,000 due to ATV/snowmobile trail maintenance and general operating cost. State aid revenues offset ATV/snowmobile maintenance.
- UW Extension increase by over \$49,000 for an additional Clean Sweep Program offset by increased funding.
- Human Services FST program increase by approximately \$26,000 which is set by DCF.
- Emergency Management increase by \$36,000 for a new advanced notification system and additional non-CIP equipment.
- County Clerk decrease by (\$97,000) mainly due to election equipment purchased last year and an increase in public notices expense.
- Public Health decrease by (\$70,000) from grant reductions.
- Highway decrease their supply expenditures by approximately (\$940,000). Main decreases are seen under patrol sections for surfacing and capital projects due to funding.
- Land Conservation - Mill Creek decrease expenditures by over (\$42,000) from grant reduction.
- There were various increases/decreases seen in other departments.

Fixed Charge expenditures increase by 121,484 or 1.78%. The primary reason was is an increase in health insurance, rising property and liability insurance and a reduction in stop loss premium. Insurance claims for 2023 have been above average.

Debt Service increase by \$1,450,453 or 17.93% primarily due to scheduled interest and principal payments on our outstanding long-term debt. The County's legal debt limit is \$376,254,965. The County's total outstanding debt is \$118,115,000 or 31.39% of the legal limit.

Grants, Donations and Contributions decrease by (\$54,997) or (1.51%). Budget decrease was primarily related to approximately (\$39,000) decrease in local economic development grants made through our Transportation and Economic. Library donations decrease by approximately (\$26,000) due to decrease circulation. There were minor increases/decreases seen in other departments.

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 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 30, 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 from chosen oversight committees 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 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.

2024 BUDGET CALENDAR DATES

DATE	RESPONSIBILITY	REQUIREMENT
March 2023	Finance Department	5-Year Capital Improvement Plan (CIP) Letter to Departments
April 2023	Department Heads	5-Year (CIP) Requests due to Finance Department
June 2023	Operations Committee	Review Departmental CIP requests
July 2023	Operations Committee Chair	Letter to Department Heads on budget parameters & limits

WOOD COUNTY 2024 ADOPTED BUDGET

July 2023	Finance Department	Provide Budget Instructions, parameters & assumptions to departments
August 2023	Department Heads	Department budget requests due to Finance Department
August 2023	Oversight Committees	Review & recommend approval of Department Budgets
September 2023	Operations Committee	Budget meetings with Department Heads and Chairperson of Oversight Committee
October 2023	Operations Committee	Preliminary Summary Budget Review
October 2023	Operation Committee	Budget Reconciliation and Approve Proposed Budget
10/30/2023	County Clerk	Publish Proposed Budget
11/14/2023	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 2024 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
54401	Family Services Division	54401, 54405
54410	Community Resources Division	54410, 54413, 54420, 54425, 54435
54440	Children’s Services Division	54440, 54445, 54450
54455	Mental Health/AODA Division	54455, 54460, 54465, 54470, 54475, 54480, 54485, 54495
54500	Administrative Division	54500

WOOD COUNTY 2024 ADOPTED BUDGET

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 2024 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 STRUCTURE

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
	Circuit Court Branch IV	Child Support
	Corporation Counsel	Coroner
	District Attorney	County Clerk
	Finance	District Attorney
	Information Systems	Human Resources
	Register in Probate	Register of Deeds
	Justice Coordinator	Risk Management
	Maintenance	Victim Witness
	Treasurer	
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

WOOD COUNTY 2024 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.

WOOD COUNTY 2024 ADOPTED BUDGET

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

WOOD COUNTY 2024 ADOPTED BUDGET

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.

WOOD COUNTY 2024 ADOPTED BUDGET

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 the County’s personal work 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 2024 BUDGET

On November 14, 2023; 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 2024, 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.

2023 BUDGET SUMMARY - WOOD COUNTY															
	GOVERNMENTAL FUND TYPES					INTERNAL SERVICE FUNDS					ENTERPRISE FUNDS			GRAND TOTAL	BUDGET (2023/2022) % 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		
Expenditures for Operations & Maintenance:															
General Government	11,099,539	1,349,124	-	-	12,448,663	1,835,618	12,789,436	463,973	450,000	347,500	-	-	-	28,335,189	6.28%
Public Safety	15,952,296	-	-	-	15,952,296	-	-	-	-	-	-	-	-	15,952,296	7.22%
Public Works	7,706,048	27,500	-	-	7,733,548	-	-	-	-	-	3,055,707	-	-	10,789,255	1.44%
Health & Human Services	4,398,298	29,853,847	-	-	34,252,145	-	-	-	-	-	-	10,342,313	7,359,833	51,954,291	4.40%
Culture, Recreation & Education	3,903,754	785,004	-	-	4,688,758	-	-	-	-	-	-	-	-	4,688,758	4.64%
Conservation & Development	1,147,627	2,296,140	-	-	3,443,767	-	-	-	-	-	-	-	-	3,443,767	-3.70%
Capital Projects	-	-	-	31,109,165	31,109,165	-	-	-	-	-	-	-	-	31,109,165	138.46%
Debt Services	-	-	9,511,492	27,835	9,539,327	-	-	-	-	-	-	-	-	9,539,327	17.93%
Transfers & Other Financing Uses	373,443	7,700,000	-	-	8,073,443	119,542	146,671	-	-	-	-	-	-	8,339,656	9.46%
Total Expenditures & Other Financing Uses	44,581,006	42,011,614	9,511,492	31,137,000	127,241,112	1,955,160	12,936,107	463,973	450,000	347,500	3,055,707	10,342,313	7,359,833	164,151,705	18.31%
Less Revenues (Other than Property Tax):															
Taxes	8,243,020	-	-	-	8,243,020	-	-	-	-	-	-	-	-	8,243,020	5.88%
Intergovernmental revenues	11,568,692	19,186,680	-	-	30,755,372	-	-	-	-	-	-	125,000	-	30,880,372	-4.04%
Licenses & Permits	663,300	167,550	-	-	830,850	-	-	-	-	-	-	-	-	830,850	14.71%
Fines, Forfeits & Penalties	251,300	6,000	-	-	257,300	-	-	-	-	-	-	-	-	257,300	-2.09%
Public Charges for Services	2,798,721	5,529,792	-	-	8,328,513	-	1,217,300	-	-	-	-	6,820,698	6,361,248	22,727,760	8.90%
Intergovernmental Charges for Services	4,053,367	-	-	-	4,053,367	1,533,351	10,066,200	399,402	450,000	234,815	3,002,545	515,242	200,000	20,454,922	2.83%
Miscellaneous	1,835,816	310,695	293,000	-	2,439,511	3,400	1,506,235	-	-	-	3,200	76,281	450	4,029,077	53.68%
Proceeds From Long-term Borrowing	-	-	-	30,997,517	30,997,517	-	-	-	-	-	-	-	-	30,997,517	209.98%
Transfers & Other Financing Sources	8,078,943	147,529	-	-	8,226,472	-	146,671	-	-	-	-	-	-	8,373,143	7.56%
Total Revenues & Other Financing Sources	37,493,159	25,348,246	293,000	30,997,517	94,131,922	1,536,751	12,936,406	399,402	450,000	234,815	3,005,745	7,537,222	6,561,698	126,793,961	24.16%
Less: Unencumbered Funds Applied (Surplus)	2,498,103	119,221	0	139,483	2,756,807	418,409	(299)	64,571	-	112,685	49,962	-	-	3,402,136	-22.91%
Proposed County Tax Levy	\$ 4,589,743	\$ 16,544,148	\$ 9,218,492	\$ -	\$ 30,352,382	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,805,091	\$ 798,135	\$ 33,955,608	5.40%

Outstanding Indebtedness at December 31, 2022:	
General Obligation Corp Purpose Bonds Series 2014A	\$ 520,000
General Obligation Corp Purpose Bonds Series 2015A	840,000
General Obligation Corp Purpose Bonds Series 2016A	3,240,000
General Obligation Corp Purpose Bonds Series 2017A	2,330,000
General Obligation Corp Purpose Bonds Series 2018A	1,820,000
General Obligation Corp Purpose Bonds Series 2019A	3,215,000
General Obligation Corp Purpose Bonds Series 2020A	2,950,000
General Obligation Corp Refunding Bonds Series 2021A	57,475,000
General Obligation Corp Refunding Bonds Series 2022A	9,015,000
General Obligation Corp Refunding Bonds Series 2023A	31,000,000
	<u>\$ 112,405,000</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	30,721,659	3.9607	1.1720	0.3990	5.5317
2022	2023	23,017,961	7,999,539	1,198,087	32,215,587	3.5322	1.2276	0.3800	5.1399
2023	2024	23,566,583	9,218,492	1,170,533	33,955,608	3.2544	1.2730	0.1616	4.6891

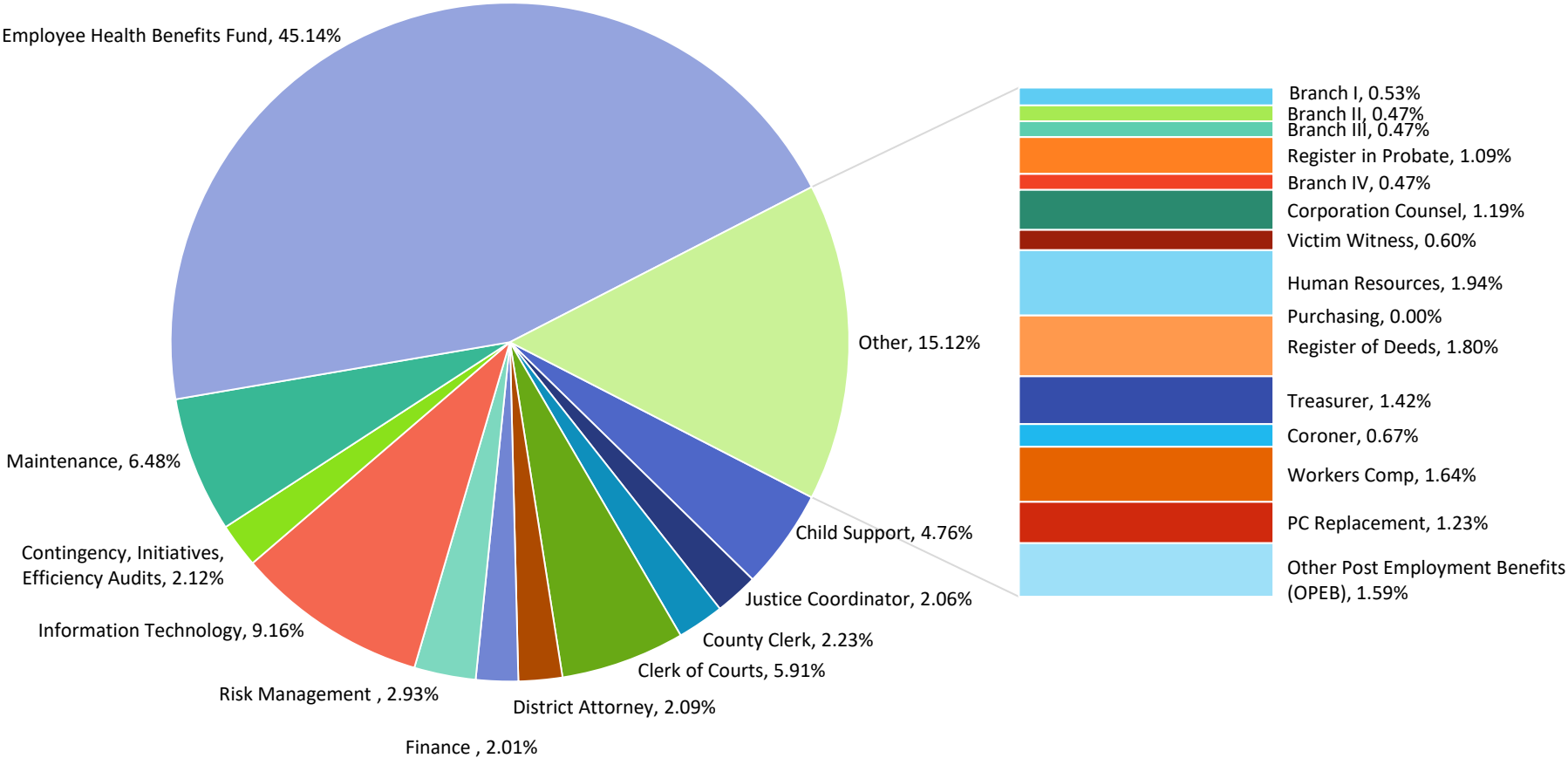
Available Fund Balances at December 31st:		2022 Actual Balance	Estimated 2023 Increase (Decrease)	2023 Projected Balance	Proposed 2024 Increase (Decrease)	2024 Projected Balance
General Fund	Undesignated	\$ 27,124,588	\$ 92,524	\$ 27,217,112	\$ (2,283,486)	\$ 24,933,626
General Fund	Designated	2,896,340	190,347	3,086,687	(402,511)	2,684,176
General Fund	Governmental Highway	2,684,863	(1,136,652)	1,548,211	187,894	1,736,105
Special Revenue Funds	Various	2,740,410	(1,059,534)	1,680,876	(119,221)	1,561,655
Debt Service Fund		469,767	0	469,767	(0)	469,767
Capital Projects Fund		62,066,768	(547,129)	61,519,639	(139,483)	61,380,156
Enterprise Fund	Edgewater	-	-	-	-	-
Enterprise Fund	Norwood	-	-	-	-	-
Enterprise Fund	Highway	(2,243,827)	418,998	(1,824,829)	(49,962)	(1,874,791)
Internal Service Fund	Workers Comp	2,145,214	279,416	2,424,630	(64,571)	2,360,059
Internal Service Fund	Health Insurance	8,486,371	343,560	8,829,931	299	8,830,230
Internal Service Fund	Building Maintenance	1,504,592	(545,449)	959,143	(418,409)	540,734
Internal Service Fund	Other Post Employment Benefits	2,274,323	70,446	2,344,769	-	2,344,769
Trust and Agency Funds	Land Conservation Trust	28,965	-	28,965	-	28,965
		<u>\$ 110,471,106</u>	<u>\$ (1,985,316)</u>	<u>\$ 108,485,790</u>	<u>\$ (3,402,136)</u>	<u>\$ 105,083,656</u>

2023 BUDGET SUMMARY - WOOD COUNTY

	GOVERNMENTAL FUND TYPES					INTERNAL SERVICE FUNDS					ENTERPRISE FUNDS			TRUST & AGENCY	GRAND TOTAL	BUDGET (2023/2022) % 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	10,454,695	1,304,654	-	-	11,759,349	1,775,065	11,818,060	452,876	475,000	381,330	-	-	-	-	26,661,680	4.20%
Public Safety	14,877,485	-	-	-	14,877,485	-	-	-	-	-	-	-	-	-	14,877,485	5.13%
Public Works	7,647,601	27,500	-	-	7,675,101	-	-	-	-	-	2,960,473	-	-	-	10,635,574	-1.06%
Health & Human Services	4,616,072	28,322,583	-	-	32,938,654	-	-	-	-	-	-	9,712,890	7,112,149	-	49,763,693	5.19%
Culture, Recreation & Education	3,729,638	751,267	-	-	4,480,905	-	-	-	-	-	-	-	-	-	4,480,905	8.33%
Conservation & Development	1,113,811	2,462,392	-	-	3,576,203	-	-	-	-	-	-	-	-	-	3,576,203	21.84%
Capital Projects	-	-	-	13,045,630	13,045,630	-	-	-	-	-	-	-	-	-	13,045,630	-78.78%
Debt Services	-	-	7,999,539	89,335	8,088,874	-	-	-	-	-	-	-	-	-	8,088,874	18.07%
Transfers & Other Financing Uses	373,443	7,200,000	-	-	7,573,443	(101,029)	146,671	-	-	-	-	-	-	-	7,619,085	4.40%
Total Expenditures & Other Financing Uses	42,812,744	40,068,396	7,999,539	13,134,965	104,015,643	1,674,036	11,964,731	452,876	475,000	381,330	2,960,473	9,712,890	7,112,149	-	138,749,128	-23.13%
Less Revenues (Other than Property Tax):																
Taxes	7,784,970	-	-	-	7,784,970	-	-	-	-	-	-	-	-	-	7,784,970	4.03%
Intergovernmental revenues	10,253,660	18,715,491	-	3,070,733	32,039,884	-	-	-	-	-	-	140,000	-	-	32,179,884	16.44%
Licenses & Permits	524,973	199,350	-	-	724,323	-	-	-	-	-	-	-	-	-	724,323	4.08%
Fines, Forfeits & Penalties	251,800	11,000	-	-	262,800	-	-	-	-	-	-	-	-	-	262,800	-0.70%
Public Charges for Services	2,846,030	5,202,399	-	-	8,048,429	-	1,245,000	-	-	-	-	6,054,783	5,521,971	-	20,870,184	5.75%
Intergovernmental Charges for Services	3,764,544	-	-	-	3,764,544	1,533,351	9,333,000	559,973	545,000	230,935	2,957,272	395,635	572,392	-	19,892,102	-1.11%
Miscellaneous	967,249	335,295	-	-	1,302,544	400	1,240,359	-	-	-	3,200	73,481	1,750	-	2,621,734	28.68%
Proceeds From Long-term Borrowing	-	-	-	10,000,000	10,000,000	-	-	-	-	-	-	-	-	-	10,000,000	-83.74%
Transfers & Other Financing Sources	7,578,943	58,873	-	-	7,637,816	-	146,671	-	-	-	-	-	-	-	7,784,487	3.85%
Total Revenues & Other Financing Sources	33,972,170	24,522,409	-	13,070,733	71,565,312	1,533,751	11,965,030	559,973	545,000	230,935	2,960,473	6,663,899	6,096,113	-	102,120,485	-30.51%
Less: Unencumbered Funds Applied (Surplus)	4,111,847	123,692	-	64,232	4,299,771	140,285	(299)	(107,097)	(70,000)	150,395	0	-	-	-	4,413,057	57.34%
Proposed County Tax Levy	\$ 4,728,727	\$ 15,422,295	\$ 7,999,539	\$ -	\$ 28,150,561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,048,991	\$ 1,016,036	\$ -	\$ 32,215,587	4.86%

GENERAL GOVERNMENT

2024 Adopted Budget Expenditures General Government



General Government Percentage of total 2024 Adopted Budget Expenditures by Function
17.26%

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 Operations 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

Department: 99 - General County	2024 Budget Summary				
	9901 - General-Various	9905 - General-Contingency	2024 Total	Change %	2023 Budget
Revenue / Funding Source					
41 - Taxes	0		0	0.00%	0
43 - Intergovernmental Revenues	5,183,395		5,183,395	+42.83%	3,628,955
48 - Miscellaneous Revenues	1,484,440		1,484,440	+129.08%	648,000
49 - Other Financing Sources	7,700,000		7,700,000	+6.94%	7,200,000
Revenue / Funding Source Total	14,367,835		14,367,835	+25.19%	11,476,955
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	NA	0
Ending Carryover	0	0	0	NA	0
99 - General County Total	(14,367,835)	600,000	(13,767,835)	+26.58%	(10,876,955)



Department Operating Budget Summary

Department: 9904 - Ho-Chunk Donations	2024 Budget Summary			
	9904 - General-Ho Chunk Donations	2024 Total	Change %	2023 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	NA	0
Ending Carryover	0	0	NA	0
9904 - Ho-Chunk Donations Total	0	0	0.00%	0



Department Operating Budget Summary

Department: 95 - OPEB	2024 Budget Summary			
	9500 - OPEB	2024 Total	Change %	2023 Budget
Revenue / Funding Source				
47 - Intergov. Charges for Services	450,000	450,000	-17.43%	545,000
Revenue / Funding Source Total	450,000	450,000	-17.43%	545,000
Expense / Expenditure				
300 - Supplies and Expense	450,000	450,000	-5.26%	475,000
Expense / Expenditure Total	450,000	450,000	-5.26%	475,000
Beginning Carryover	2,344,769	2,344,769	+13.12%	2,072,737
Ending Carryover	2,344,769	2,344,769	+9.43%	2,142,737
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

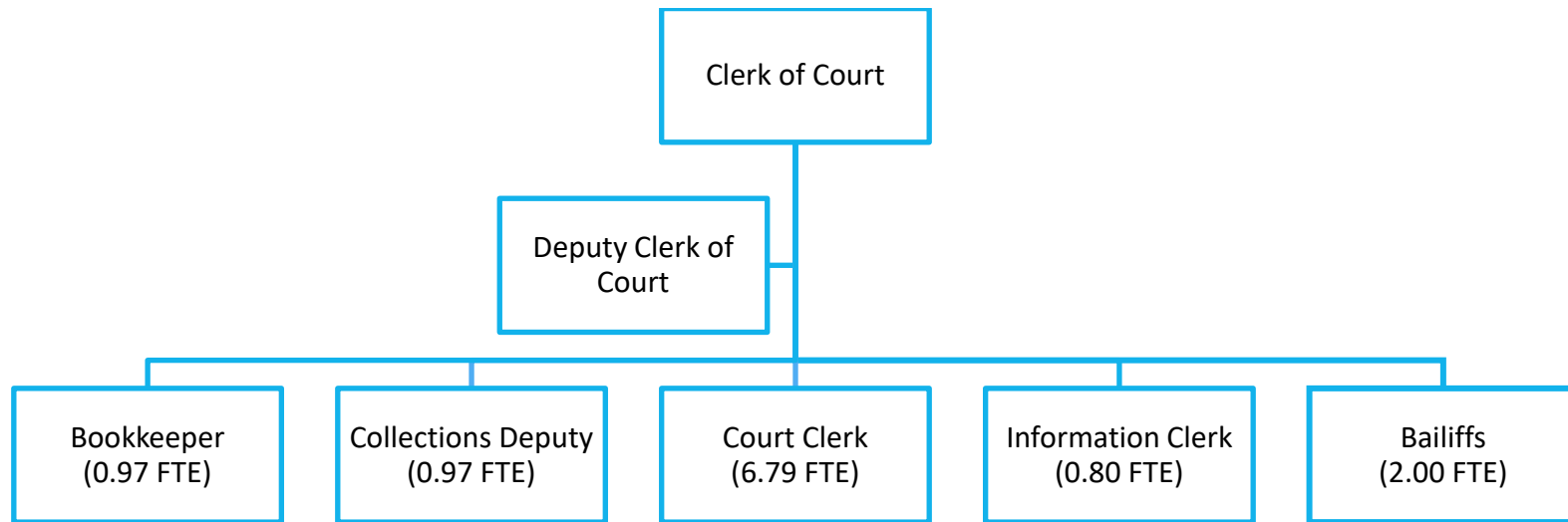
Wood County currently staffs three full time courtrooms. A fourth courtroom is being added in 2023. Each court conducting business on a daily basis requires varying staffing levels including clerks, reporters, bailiffs and interpreters as well as equipment needs. Rooms are of different sizes and branch 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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Non-Represented	12.47	12.22	9.50	11.27	11.09	10.46	11.40	11.40	11.40	11.40
Total	13.47	13.22	10.50	12.27	12.09	11.46	12.40	12.40	12.40	12.40



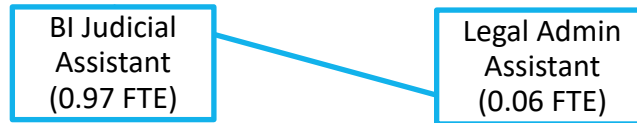
Department Operating Budget Summary

2024 Budget Summary						
Department: 07 - Clerk of Courts	0702 - Clerk Of Courts-Divorce Mediation	0703 - Clerk Of Courts	0704 - Clerk Of Courts-Family Court	2024 Total	Change %	2023 Budget
Revenue / Funding Source						
43 - Intergovernmental Revenues		168,735		168,735	+2.26%	165,000
45 - Fines, Forfeits and Penalties		228,200		228,200	0.00%	228,200
46 - Public Charges for Services	10,000	245,800		255,800	-0.24%	256,416
47 - Intergov. Charges for Services		9,000	1,500	10,500	+3.96%	10,100
48 - Miscellaneous Revenues		400		400	0.00%	400
Revenue / Funding Source Total	10,000	652,135	1,500	663,635	+0.53%	660,116
Expense / Expenditure						
100 - Personnel Services		903,311		903,311	+0.54%	898,454
200 - Contractual Services		582,750	65,720	648,470	+0.07%	648,000
300 - Supplies and Expense	25,000	30,415		55,415	0.00%	55,415
500 - Fixed Charges		68,231		68,231	+1.38%	67,304
Expense / Expenditure Total	25,000	1,584,707	65,720	1,675,427	+0.37%	1,669,173
Beginning Carryover	0	0	0	0	NA	0
Ending Carryover	0	0	0	0	NA	0
07 - Clerk of Courts Total	15,000	932,572	64,220	1,011,792	+0.27%	1,009,057

BRANCH I

Statement of Purpose

Circuit Court Branch I is responsible for the timely and efficient caseload management of one-fourth 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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	1.03	4.65	4.72	4.72	4.72	4.69	4.69	4.55	4.55	4.56



Department Operating Budget Summary

Department: 03 - Branch I	2024 Budget Summary			
	0301 - Branch I	2024 Total	Change %	2023 Budget
Revenue / Funding Source				
43 - Intergovernmental Revenues	56,000	56,000	-7.77%	60,718
45 - Fines, Forfeits and Penalties	0	0	-100.00%	1,700
46 - Public Charges for Services	800	800	-97.26%	29,250
Revenue / Funding Source Total	56,800	56,800	-38.04%	91,668
Expense / Expenditure				
100 - Personnel Services	82,954	82,954	-76.67%	355,637
200 - Contractual Services	8,550	8,550	+0.77%	8,485
300 - Supplies and Expense	17,685	17,685	-18.54%	21,710
500 - Fixed Charges	40,280	40,280	-11.17%	45,344
Expense / Expenditure Total	149,469	149,469	-65.33%	431,176
Beginning Carryover	0	0	NA	0
Ending Carryover	0	0	NA	0
03 - Branch I Total	92,669	92,669	-72.70%	339,508

BRANCH II

Statement of Purpose

Circuit Court Branch II is responsible for the timely and efficient caseload management of one-fourth 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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	1.03	1.05	1.05	1.05	1.05	1.02	1.04	0.97	1.18	1.18



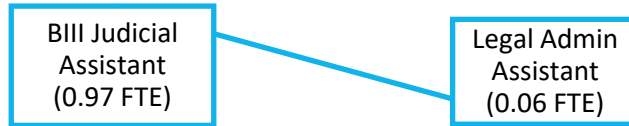
Department Operating Budget Summary

<u>Department: 04 - Branch II</u>	2024 Budget Summary			
	0401 - Branch II	2024 Total	Change %	2023 Budget
Revenue / Funding Source				
43 - Intergovernmental Revenues	56,700	56,700	-6.53%	60,658
46 - Public Charges for Services	800	800	+23.08%	650
Revenue / Funding Source Total	57,500	57,500	-6.21%	61,308
Expense / Expenditure				
100 - Personnel Services	83,845	83,845	+2.32%	81,948
200 - Contractual Services	7,410	7,410	0.00%	7,410
300 - Supplies and Expense	6,820	6,820	+9.12%	6,250
500 - Fixed Charges	35,256	35,256	+1.83%	34,622
Expense / Expenditure Total	133,331	133,331	+2.38%	130,230
Beginning Carryover	0	0	NA	0
Ending Carryover	0	0	NA	0
04 - Branch II Total	75,831	75,831	+10.02%	68,922

BRANCH III

Statement of Purpose

Circuit Court Branch III is responsible for the timely and efficient caseload management of one-fourth 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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	1.03	1.05	1.05	1.05	1.05	1.08	1.08	1.08	1.08	1.08



Department Operating Budget Summary

Department: 05 - Branch III	2024 Budget Summary			
	0501 - Branch III	2024 Total	Change %	2023 Budget
Revenue / Funding Source				
43 - Intergovernmental Revenues	56,700	56,700	-5.12%	59,761
46 - Public Charges for Services	800	800	+23.08%	650
47 - Intergov. Charges for Services	0	0	-100.00%	700
Revenue / Funding Source Total	57,500	57,500	-5.91%	61,111
Expense / Expenditure				
100 - Personnel Services	81,420	81,420	+3.30%	78,819
200 - Contractual Services	6,550	6,550	0.00%	6,550
300 - Supplies and Expense	5,685	5,685	+4.79%	5,425
500 - Fixed Charges	39,429	39,429	-0.60%	39,666
Expense / Expenditure Total	133,084	133,084	+2.01%	130,460
Beginning Carryover	0	0	NA	0
Ending Carryover	0	0	NA	0
05 - Branch III Total	75,584	75,584	+8.99%	69,349

BRANCH IV

Statement of Purpose

Circuit Court Branch IV is responsible for the timely and efficient caseload management of one-fourth 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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	1.03	1.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Department Operating Budget Summary

<u>Department: 34 - Branch IV</u>	2024 Budget Summary			
	3401 - Branch IV	2024 Total	Change %	2023 Budget
Revenue / Funding Source				
43 - Intergovernmental Revenues	56,700	56,700	+86.95%	30,329
46 - Public Charges for Services	800	800	+146.15%	325
Revenue / Funding Source Total	57,500	57,500	+87.58%	30,654
Expense / Expenditure				
100 - Personnel Services	83,029	83,029	+93.93%	42,814
200 - Contractual Services	7,000	7,000	-13.58%	8,100
300 - Supplies and Expense	7,700	7,700	-7.23%	8,300
500 - Fixed Charges	36,584	36,584	+3.60%	35,311
Expense / Expenditure Total	134,313	134,313	+42.09%	94,525
Beginning Carryover	0	0	NA	0
Ending Carryover	0	0	NA	0
34 - Branch IV Total	76,813	76,813	+20.26%	63,871

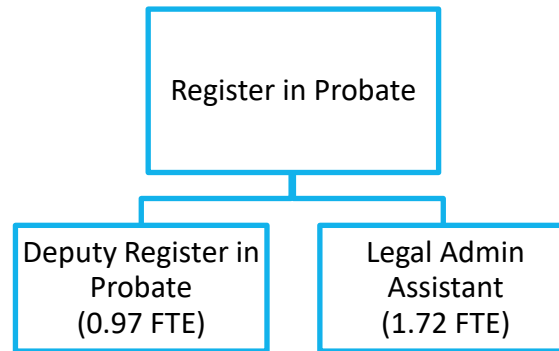
REGISTER IN PROBATE

Statement of Purpose

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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	3.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Department Operating Budget Summary

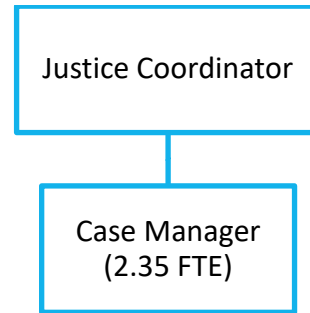
Department: 33 - Register in Probate	2024 Budget Summary			
	3301 - Register in Probate	2024 Total	Change %	2023 Budget
Revenue / Funding Source				
45 - Fines, Forfeits and Penalties	1,700	1,700	0.00%	0
46 - Public Charges for Services	28,600	28,600	0.00%	0
Revenue / Funding Source Total	30,300	30,300	0.00%	0
Expense / Expenditure				
100 - Personnel Services	281,530	281,530	0.00%	0
200 - Contractual Services	500	500	0.00%	0
300 - Supplies and Expense	12,960	12,960	0.00%	0
500 - Fixed Charges	15,088	15,088	0.00%	0
Expense / Expenditure Total	310,078	310,078	0.00%	0
Beginning Carryover	0	0	NA	0
Ending Carryover	0	0	NA	0
33 - Register in Probate Total	279,778	279,778	0.00%	0

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.

Wood County Adult Drug Treatment Court is a cost-effective and efficient non-traditional judicial model, which is designed to assist drug addicted criminal offenders in breaking the cycle of drug use, through routine judicial appearances, intensive supervision, and team decision making, relying on evidence based principles in an effort to promote community safety.



Number of Positions (FTE)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	3.35	3.00	2.97	1.00	0.50	0	0	0	0	0



Department Operating Budget Summary

Department: 35 - Justice Coordinator	2024 Budget Summary				
	3501 - Justice Coordinator - Administration	3502 - Justice Coordinator - Drug Court	2024 Total	Change %	2023 Budget
Revenue / Funding Source					
43 - Intergovernmental Revenues	225,000	170,664	395,664	+75.85%	225,000
46 - Public Charges for Services		12,000	12,000	0.00%	12,000
47 - Intergov. Charges for Services		0	0	0.00%	0
Revenue / Funding Source Total	225,000	182,664	407,664	+72.01%	237,000
Expense / Expenditure					
100 - Personnel Services	182,096	106,594	288,690	+10.77%	260,611
200 - Contractual Services	152,762	95,680	248,442	+117.07%	114,450
300 - Supplies and Expense	1,825	36,450	38,275	-7.23%	41,260
500 - Fixed Charges	2,220	7,154	9,374	+26.54%	7,408
Expense / Expenditure Total	338,903	245,877	584,780	+38.01%	423,729
Beginning Carryover	0	0	0	NA	0
Ending Carryover	0	0	0	NA	0
35 - Justice Coordinator Total	113,903	63,213	177,116	-5.15%	186,729

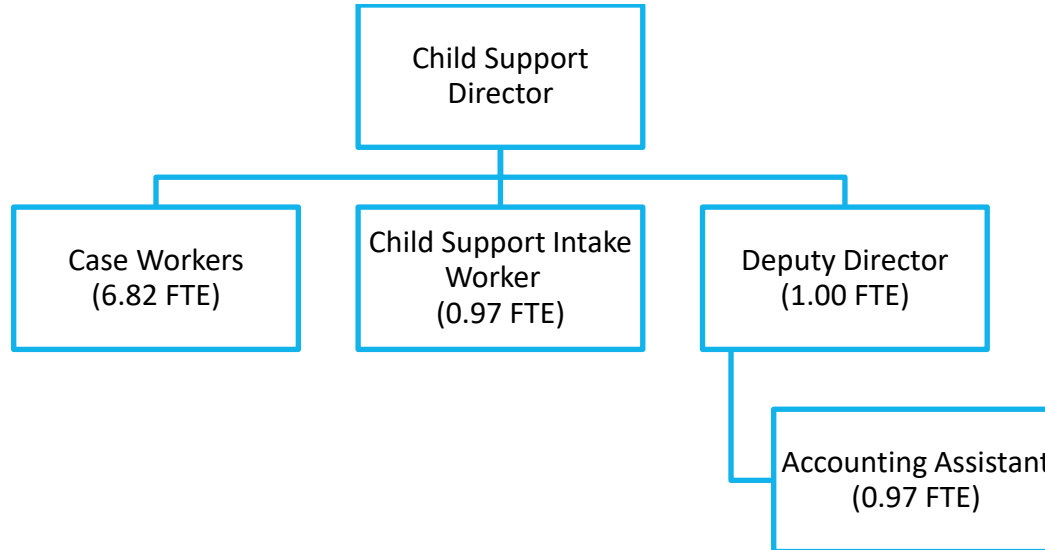
CHILD SUPPORT

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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	10.76	10.76	10.79	10.79	10.78	11.01	10.81	10.91	10.91	10.88



Department Operating Budget Summary

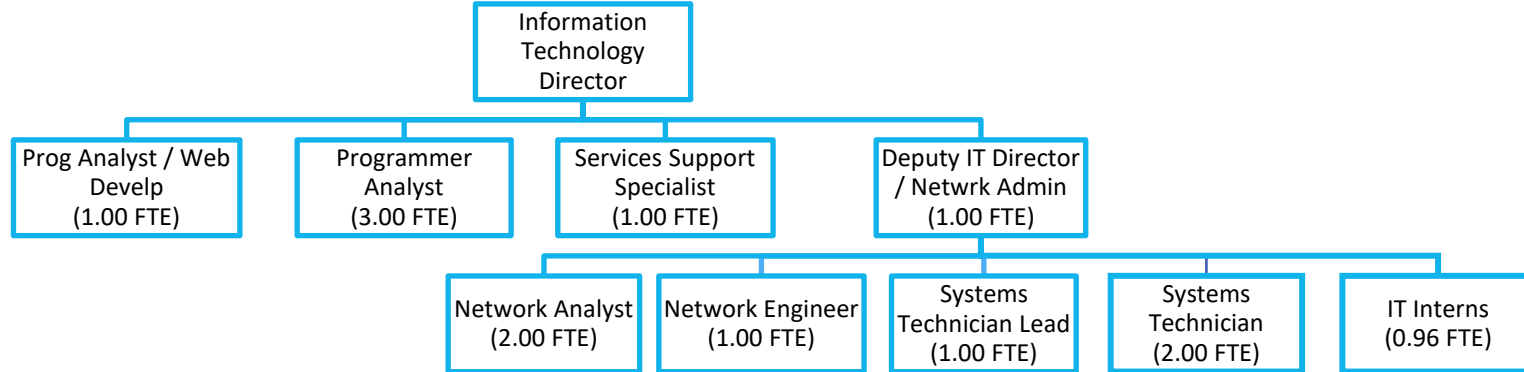
Department: 02 - Child Support	2024 Budget Summary				
	0201 - Child Support	0202 - Child Support - 5 County	2024 Total	Change %	2023 Budget
Revenue / Funding Source					
41 - Taxes					
43 - Intergovernmental Revenues	1,085,833	190,000	1,275,833	+8.62%	1,174,539
46 - Public Charges for Services	14,260		14,260	-10.09%	15,860
Revenue / Funding Source Total	1,100,093	190,000	1,290,093	+8.37%	1,190,399
Expense / Expenditure					
100 - Personnel Services	985,272	400	985,672	+5.58%	933,590
200 - Contractual Services	91,224	181,700	272,924	-4.39%	285,469
300 - Supplies and Expense	41,093	7,900	48,993	+7.34%	45,642
500 - Fixed Charges	41,535		41,535	+3.96%	39,953
Expense / Expenditure Total	1,159,124	190,000	1,349,124	+3.41%	1,304,654
Beginning Carryover	0	0	0	NA	0
Ending Carryover	0	0	0	NA	0
02 - Child Support Total	59,031	0	59,031	-48.33%	114,255

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 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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	13.96	13.44	12.79	11.96	11.50	11.13	11.13	11.13	10.88	9.88



Department Operating Budget Summary

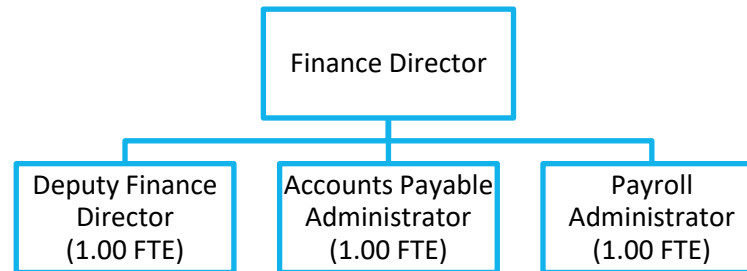
<u>Department: 27 - Information Technology</u>	2024 Budget Summary					
	2701 - IT	2702 - IT-Voice Over IP	2703 - IT-PC Replacement	2024 Total	Change %	2023 Budget
Revenue / Funding Source						
47 - Intergov. Charges for Services	500	122,000	234,815	357,315	+1.50%	352,035
Revenue / Funding Source Total	500	122,000	234,815	357,315	+1.50%	352,035
Expense / Expenditure						
100 - Personnel Services	1,432,474			1,432,474	+2.96%	1,391,253
200 - Contractual Services	764,033	36,500		800,533	+45.28%	551,016
300 - Supplies and Expense	79,315	135,200	347,500	562,015	-5.61%	595,445
500 - Fixed Charges	148,454			148,454	+7.68%	137,861
Expense / Expenditure Total	2,424,276	171,700	347,500	2,943,476	+10.01%	2,675,575
Beginning Carryover	0	200,506	200,890	401,396	-24.10%	528,836
Ending Carryover	0	150,806	88,205	239,011	-28.45%	334,041
27 - Information Technology Total	2,423,776	0	0	2,423,776	+13.86%	2,128,745

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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	4.00	4.00	4.00	4.00	4.00	3.25	2.25	2.25	2.25	2.25



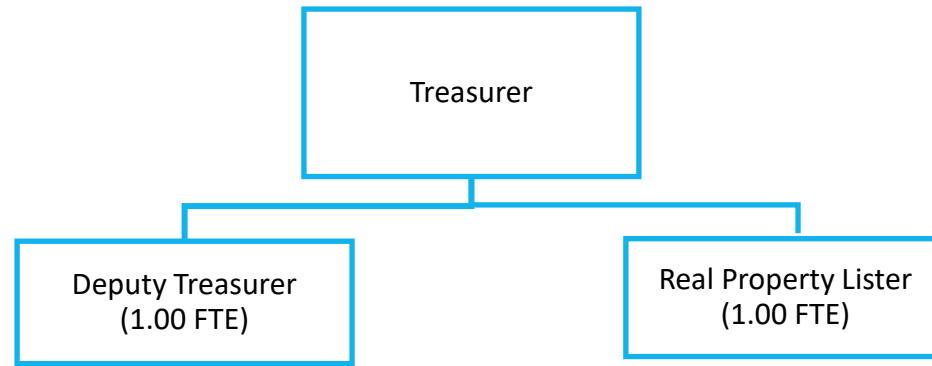
Department Operating Budget Summary

Department: 14 - Finance	2024 Budget Summary			
	1401 - Finance-Administration	2024 Total	Change %	2023 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	452,987	452,987	+5.30%	430,194
200 - Contractual Services	89,475	89,475	+2.79%	87,045
300 - Supplies and Expense	6,085	6,085	+15.14%	5,285
500 - Fixed Charges	20,606	20,606	+6.89%	19,278
600 - Debt Service		0	0.00%	0
Expense / Expenditure Total	569,153	569,153	+5.05%	541,802
Beginning Carryover	0	0	NA	0
Ending Carryover	0	0	NA	0
14 - Finance Total	568,753	568,753	+5.05%	541,402

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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Non-Represented	2.00	2.97	2.97	2.97	2.97	2.78	3.22	3.84	3.84	3.84
Total	3.00	3.97	3.97	3.97	3.97	3.78	4.22	4.84	4.84	4.84



Department Operating Budget Summary

<u>Department: 28 - Treasurer</u>	2024 Budget Summary			
	2801 - Treasurer	2024 Total	Change %	2023 Budget
Revenue / Funding Source				
41 - Taxes	367,800	367,800	-12.22%	419,000
43 - Intergovernmental Revenues	20,000	20,000	0.00%	20,000
46 - Public Charges for Services	7,000	7,000	+40.00%	5,000
48 - Miscellaneous Revenues	7,700	7,700	-24.51%	10,200
Revenue / Funding Source Total	402,500	402,500	-11.38%	454,200
Expense / Expenditure				
100 - Personnel Services	278,330	278,330	-14.97%	327,344
200 - Contractual Services	51,865	51,865	-7.59%	56,125
300 - Supplies and Expense	29,800	29,800	-5.10%	31,400
500 - Fixed Charges	42,406	42,406	+1.91%	41,612
Expense / Expenditure Total	402,401	402,401	-11.85%	456,481
Beginning Carryover	0	0	NA	0
Ending Carryover	0	0	NA	0
28 - Treasurer Total	(99)	(99)	-104.35%	2,281

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.

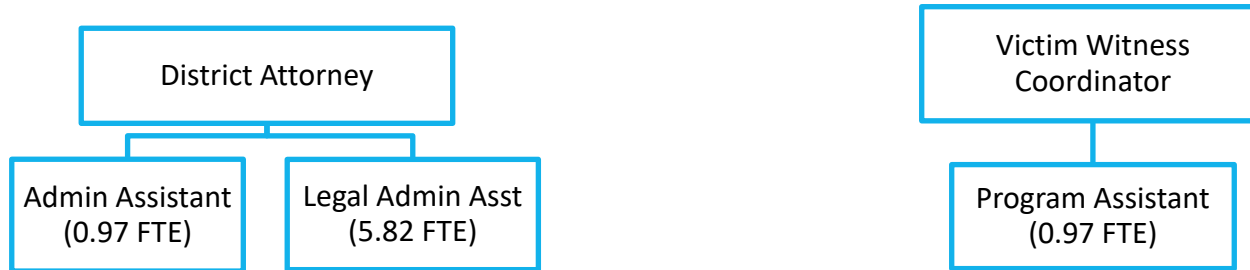
The District Attorney's Office receives referrals from the various agencies in Wood County, including all law enforcement agencies, Department of Social Services, Child Support Enforcement and the Department of Justice. It is the responsibility of the office to review referrals and take appropriate action 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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
District Attorney	6.79	6.79	9.70	9.70	6.78	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	8.73	8.73	11.64	11.64	8.72	5.82	5.82	5.82	5.82	5.82



Department Operating Budget Summary

Department: 11 - District Attorney	2024 Budget Summary			
	1101 - District Attorney	2024 Total	Change %	2023 Budget
Revenue / Funding Source				
45 - Fines, Forfeits and Penalties	10,500	10,500	-4.55%	11,000
46 - Public Charges for Services	9,500	9,500	+5.56%	9,000
47 - Intergov. Charges for Services	550	550	+10.00%	500
Revenue / Funding Source Total	20,550	20,550	+0.24%	20,500
Expense / Expenditure				
100 - Personnel Services	523,441	523,441	+5.09%	498,068
200 - Contractual Services	19,800	19,800	0.00%	19,800
300 - Supplies and Expense	19,300	19,300	0.00%	19,300
500 - Fixed Charges	28,386	28,386	+6.63%	26,620
Expense / Expenditure Total	590,926	590,926	+4.81%	563,788
Beginning Carryover	0	0	NA	0
Ending Carryover	0	0	NA	0
11 - District Attorney Total	570,376	570,376	+4.99%	543,288



Department Operating Budget Summary

Department: 32 - Victim Witness	2024 Budget Summary			
	3201 - Victim Witness	2024 Total	Change %	2023 Budget
Revenue / Funding Source				
43 - Intergovernmental Revenues	74,000	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	84,000	0.00%	84,000
Expense / Expenditure				
100 - Personnel Services	157,961	157,961	+5.60%	149,581
200 - Contractual Services	1,375	1,375	0.00%	1,375
300 - Supplies and Expense	3,575	3,575	+17.21%	3,050
500 - Fixed Charges	7,238	7,238	+7.76%	6,717
Expense / Expenditure Total	170,149	170,149	+5.86%	160,723
Beginning Carryover	0	0	NA	0
Ending Carryover	0	0	NA	0
32 - Victim Witness Total	86,149	86,149	+12.29%	76,723

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.

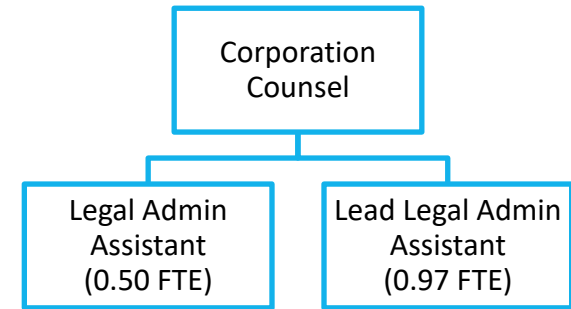
- Prosecute mental and alcohol commitments.
- Pursue guardianships and protective placements when requested by County social workers.

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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	2.47	2.47	2.57	2.57	2.87	2.94	1.97	1.97	1.97	1.97



Department Operating Budget Summary

Department: 09 - Corporation Counsel	2024 Budget Summary			
	0901 - Corporation Counsel	2024 Total	Change %	2023 Budget
Revenue / Funding Source				
46 - Public Charges for Services	6,500	6,500	0.00%	6,500
47 - Intergov. Charges for Services	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	307,557	307,557	+4.31%	294,863
200 - Contractual Services	7,270	7,270	+4.01%	6,990
300 - Supplies and Expense	9,125	9,125	+2.24%	8,925
500 - Fixed Charges	12,937	12,937	+7.33%	12,053
Expense / Expenditure Total	336,889	336,889	+4.35%	322,831
Beginning Carryover	0	0	NA	0
Ending Carryover	0	0	NA	0
09 - Corporation Counsel Total	320,389	320,389	+4.59%	306,331

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

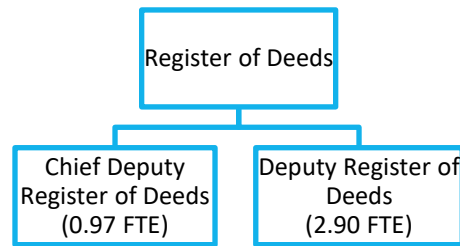
Must register, file, index and maintain the following records:

- 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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
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	2024 Budget Summary				
	2401 - Register Of Deeds	2402 - Register Of Deeds-Redaction	2024 Total	Change %	2023 Budget
Revenue / Funding Source					
41 - Taxes	155,000		155,000	+6.35%	145,750
46 - Public Charges for Services	342,000	0	342,000	+3.01%	332,000
48 - Miscellaneous Revenues	1,500		1,500	+7400.00%	20
49 - Other Financing Sources	0		0	0.00%	0
Revenue / Funding Source Total	498,500	0	498,500	+4.34%	477,770
Expense / Expenditure					
100 - Personnel Services	401,766		401,766	+4.77%	383,486
200 - Contractual Services	69,799	2,387	72,186	+2.50%	70,426
300 - Supplies and Expense	11,335		11,335	0.00%	11,335
500 - Fixed Charges	25,797		25,797	+3.06%	25,031
Expense / Expenditure Total	508,697	2,387	511,084	+4.24%	490,278
Beginning Carryover	0	2,387	2,387	-12.79%	2,737
Ending Carryover	0	0	0	0.00%	0
24 - Register of Deeds Total	10,197	0	10,197	+4.36%	9,771

COUNTY CLERK

Statement of Purpose

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

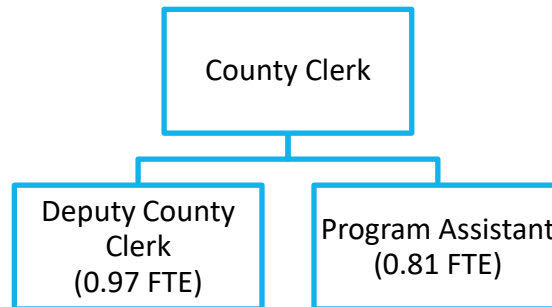
The County Clerk issues marriage licenses, declarations of domestic partnerships, temporary car license plates, timber cutting permits and distributes the state dog licenses to local municipal treasurers. The Clerk accepts applications for Passports. This department is the filing agent for Farmland Preservation 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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Non-Represented	1.75	1.74	1.94	1.94	1.94	1.94	2.40	2.40	2.39	2.39
Total	2.75	2.74	2.94	2.94	2.94	2.94	3.40	3.40	3.39	3.39



Department Operating Budget Summary

Department: 06 - County Clerk	2024 Budget Summary						
	0601 - County Clerk-Administration	0602 - County Clerk-Postage Meter	0603 - County Clerk-Elections	0605 - Committees & Commissions	2024 Total	Change %	2023 Budget
Revenue / Funding Source							
44 - Licenses and Permits	19,700				19,700	0.00%	19,700
46 - Public Charges for Services	35,650		7,655		43,305	-75.88%	179,550
47 - Intergov. Charges for Services	0				0	0.00%	0
Revenue / Funding Source Total	55,350		7,655		63,005	-68.38%	199,250
Expense / Expenditure							
100 - Personnel Services	250,978		1,786	135,727	388,490	+1.91%	381,204
200 - Contractual Services	8,280			3,410	11,690	-20.20%	14,650
300 - Supplies and Expense	18,725	8,200	113,850	54,200	194,975	-32.63%	289,414
500 - Fixed Charges	29,391	6,200			35,591	+0.65%	35,362
Expense / Expenditure Total	307,373	14,400	115,636	193,337	630,746	-12.47%	720,630
Beginning Carryover	0	0	300,395	0	300,395	+11.28%	269,936
Ending Carryover	0	0	267,414	0	267,414	-5.72%	283,625
06 - County Clerk Total	252,023	14,400	75,000	193,337	534,760	-0.06%	535,069

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

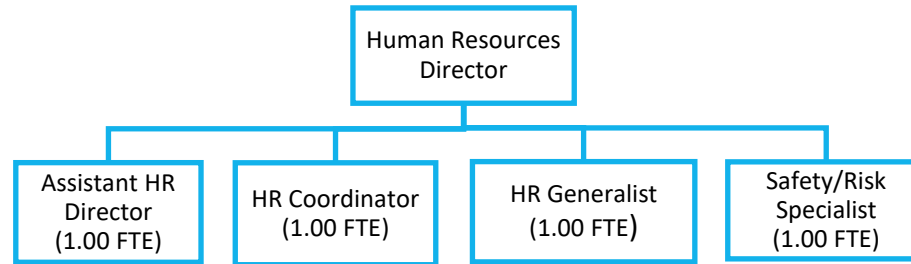
In keeping with this Mission, the Wood County Human Resources Department is committed to:

- 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 and 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 capital, through a comprehensive and cost effective insurance and risk management program.



Number of Positions (FTE)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	5.00	5.00	5.00	5.00	4.00	5.06	5.06	5.06	5.06	4.06



Department Operating Budget Summary

Department: 17 - Human Resources	2024 Budget Summary								2024 Total	Change %	2023 Budget
	1701 - Human Resources	1702 - Human Resources- Labor Relations	1703 - Human Resources- Administration	1704 - Human Resources- Programs	1705 - Human Resources- Wellness	2302 - Human Resources- Property & Liability Insurance	2303 - Human Resources- Risk-Workers Comp				
Revenue / Funding Source											
46 - Public Charges for Services	1,217,300		0						1,217,300	-2.22%	1,245,000
47 - Intergov. Charges for Services	10,066,200				0		723,423	399,402	11,189,025	+6.44%	10,512,071
48 - Miscellaneous Revenues	1,506,235		0				10,000		1,516,235	+21.07%	1,252,359
49 - Other Financing Sources					146,671				146,671	0.00%	146,671
Revenue / Funding Source Total	12,789,735		0	0	146,671	733,423	399,402		14,069,231	+6.94%	13,156,101
Expense / Expenditure											
100 - Personnel Services			430,731	15,200	1,520	25,707	77,271		550,429	+6.68%	515,982
200 - Contractual Services	221,150	30,000	23,540	9,000	120,570	0	40,880		445,140	+9.66%	405,915
300 - Supplies and Expense	10,280,477		20,850	6,000	22,895	0	304,000		10,634,222	+11.07%	9,573,919
500 - Fixed Charges	2,134,108		15,072		1,716	805,404	41,822		2,998,122	-0.12%	3,001,831
700 - Grants and Contributions	7,000		0						7,000	0.00%	7,000
Total Operating Expenditures	12,642,735	30,000	490,193	30,200	146,701	831,111	463,973		14,634,913	+8.37%	13,504,647
900 - Other Financing Uses	146,671								146,671	0.00%	146,671
Expense / Expenditure Total	12,789,406	30,000	490,193	30,200	146,701	831,111	463,973		14,781,584	+8.28%	13,651,318
Beginning Carryover	8,448,395	152,446	0	0	39,345	(167,802)	2,424,623		10,897,007	+3.05%	10,574,572
Ending Carryover	8,448,724	150,646	0	0	39,315	(167,802)	2,360,052		10,830,935	+1.41%	10,680,168
17 - Human Resources Total	0	28,200	490,193	30,200	0	97,688	(0)		646,281	+7.57%	600,813

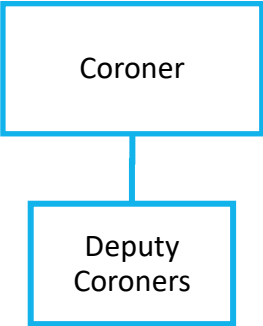
CORONER

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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	0.66	0.66	0.66	0.66	0.66	0.66	0.50	0.69	0.66	0.66



Department Operating Budget Summary

Department: 36 - Coroner	2024 Budget Summary			
	3601 - Coroner	2024 Total	Change %	2023 Budget
Revenue / Funding Source				
46 - Public Charges for Services	105,000	105,000	0.00%	105,000
Revenue / Funding Source Total	105,000	105,000	0.00%	105,000
Expense / Expenditure				
100 - Personnel Services	143,593	143,593	-0.74%	144,670
200 - Contractual Services	37,280	37,280	+2.18%	36,484
300 - Supplies and Expense	5,715	5,715	-12.61%	6,540
500 - Fixed Charges	3,643	3,643	+13.10%	3,221
Expense / Expenditure Total	190,231	190,231	-0.36%	190,915
Beginning Carryover	0	0	NA	0
Ending Carryover	0	0	NA	0
36 - Coroner Total	85,231	85,231	-0.80%	85,915

MAINTENANCE

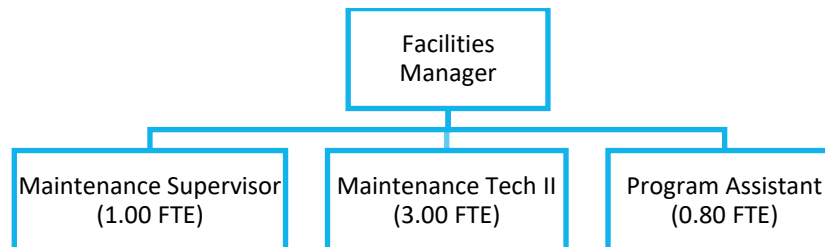
Statement of Purpose

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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	5.80	4.80	4.80	4.80	5.00	5.53	5.53	4.30	4.31	4.31

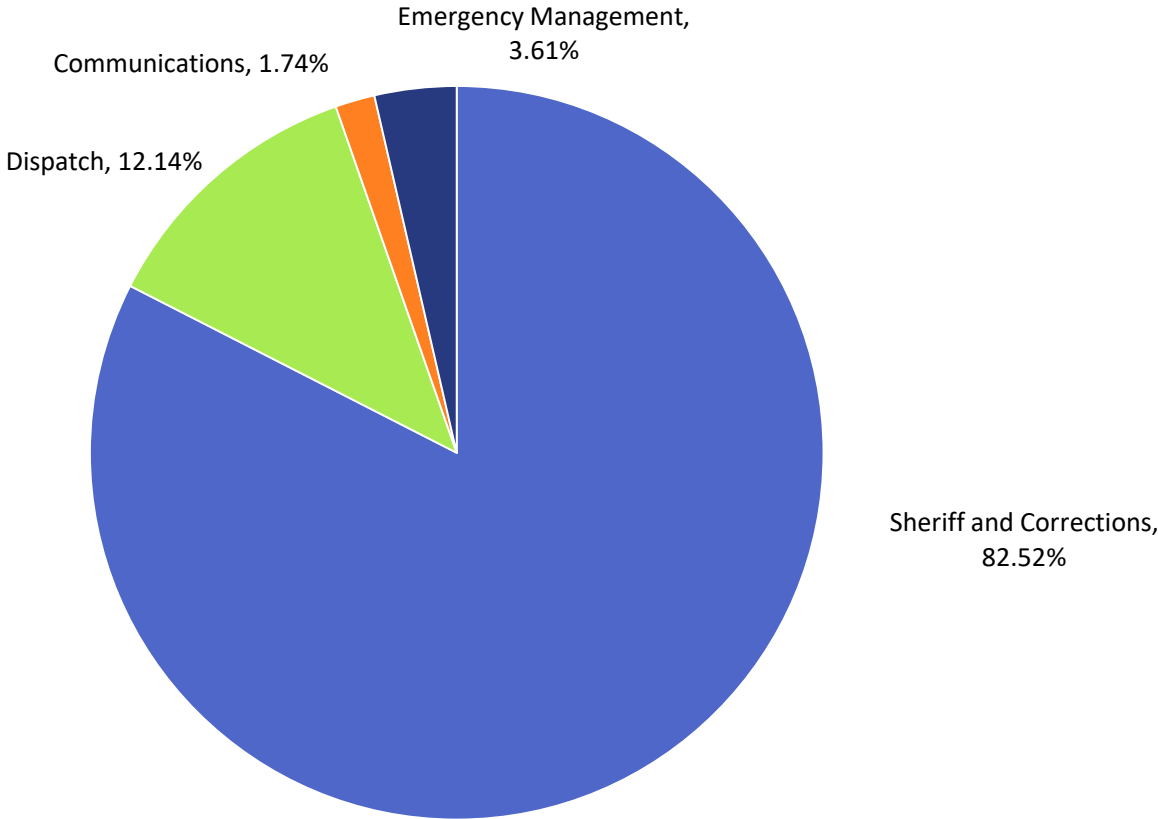


Department Operating Budget Summary

Department: 19 - Maintenance	2024 Budget Summary						2024 Total	Change %	2023 Budget
	1901 - Maintenance- Courthouse & Jail	1904 - Maintenance-Joint Use Building	1905 - Maintenance- Sheriff Lockup	1908 - Maintenance- River Block	1909 - Maintenance- Triangle Buildings				
Revenue / Funding Source									
47 - Intergov. Charges for Services	908,643	8,000	16,000	600,708		1,533,351	0.00%	1,533,351	
48 - Miscellaneous Revenues	400				3,000	3,400	+750.00%	400	
49 - Other Financing Sources				0		0	0.00%	0	
Revenue / Funding Source Total	909,043	8,000	16,000	600,708	3,000	1,536,751	+0.20%	1,533,751	
Expense / Expenditure									
100 - Personnel Services	388,495			192,093		580,588	+25.89%	461,176	
200 - Contractual Services	444,680	11,850	7,800	235,250	4,000	703,580	-3.94%	732,440	
300 - Supplies and Expense	82,480	500	150	32,000		115,130	+4.92%	109,730	
500 - Fixed Charges	41,250	1,733	1,733	10,907	0	55,622	+10.25%	50,450	
600 - Debt Service	240					240	0.00%	240	
Total Operating Expenditures	957,145	14,083	9,683	470,250	4,000	1,455,160	+7.47%	1,354,036	
800 - Capital Outlay	250,000			250,000	0	500,000	+56.25%	320,000	
900 - Other Financing Uses	120,308	(6,083)	6,317	(119,542)	(1,000)	0	0.00%	0	
Expense / Expenditure Total	1,327,453	8,000	16,000	600,708	3,000	1,955,160	+16.79%	1,674,036	
Beginning Carryover	959,143	0	0	0	0	959,143	-11.40%	1,082,604	
Ending Carryover	540,733	0	0	0	0	540,733	-42.62%	942,318	
19 - Maintenance Total	(0)	(0)	(0)	0	0	0	0.00%	0	

PUBLIC SAFETY

2024 Adopted Budget Expenditures Public Safety

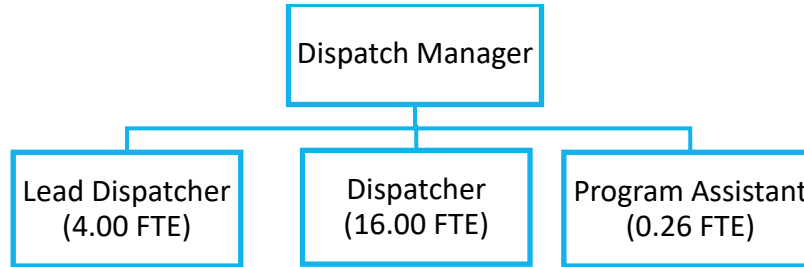


Public Safety Percentage of total 2024 Adopted Budget Expenditures by Function
9.72%

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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	21.26	21.26	21.26	20.26	21.26	21.14	21.26	21.26	21.26	21.26



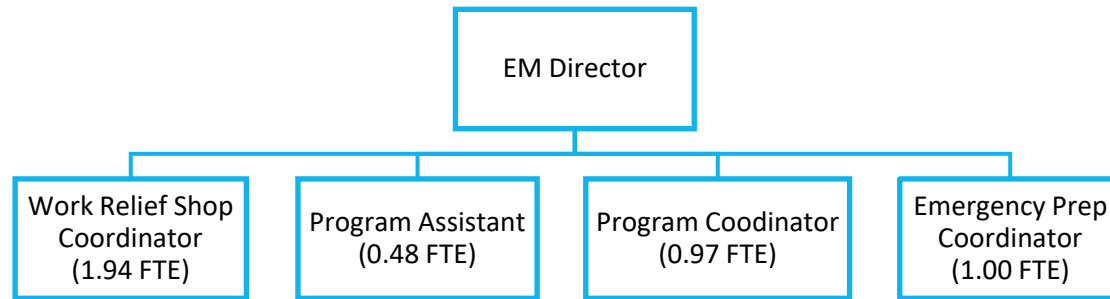
Department Operating Budget Summary

Department: 08 - Dispatch	2024 Budget Summary			
	0809 - Disptach	2024 Total	Change %	2023 Budget
Revenue / Funding Source				
43 - Intergovernmental Revenues	0	0	-100.00%	98,497
47 - Intergov. Charges for Services	2,500	2,500	0.00%	2,500
Revenue / Funding Source Total	2,500	2,500	-97.52%	100,997
Expense / Expenditure				
100 - Personnel Services	1,817,715	1,817,715	+2.45%	1,774,263
200 - Contractual Services	63,405	63,405	+51.56%	41,835
300 - Supplies and Expense	14,000	14,000	-11.11%	15,750
500 - Fixed Charges	40,805	40,805	+1.67%	40,136
Total Operating Expenditures	1,935,925	1,935,925	+3.42%	1,871,983
800 - Capital Outlay	0	0	-100.00%	98,497
Expense / Expenditure Total	1,935,925	1,935,925	-1.75%	1,970,480
Beginning Carryover	0	0	NA	0
Ending Carryover	0	0	NA	0
08 - Dispatch Total	1,933,425	1,933,425	+3.42%	1,869,483

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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	5.39	5.39	5.39	5.39	4.39	5.61	6.61	6.61	6.61	6.61



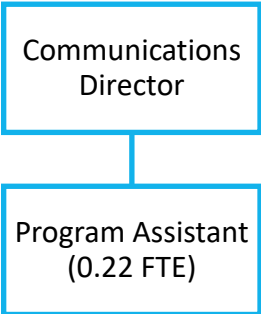
Department Operating Budget Summary

Department: 13 - Emergency Management	2024 Budget Summary						
	1301 - Emergency Management- Sara Title III	1302 - Emergency Management- Administration	1303 - Emergency Management- Building Numbering	1304 - Emergency Management- Work Relief	2024 Total	Change %	2023 Budget
Revenue / Funding Source							
43 - Intergovernmental Revenues	33,634	54,720			88,354	0.00%	88,354
46 - Public Charges for Services		50			50	0.00%	50
47 - Intergov. Charges for Services		4,450	3,350	1,700	9,500	-7.77%	10,300
48 - Miscellaneous Revenues		500		2,000	2,500	0.00%	2,500
Revenue / Funding Source Total	33,634	59,720	3,350	3,700	100,404	-0.79%	101,204
Expense / Expenditure							
100 - Personnel Services	38,699	233,134		175,808	447,642	+4.79%	427,177
200 - Contractual Services	5,100	9,840		350	15,290	+1.06%	15,130
300 - Supplies and Expense	10,680	29,250	3,100	20,175	63,205	+138.24%	26,530
500 - Fixed Charges		35,599		8,000	43,599	+4.23%	41,830
700 - Grants and Contributions		6,032			6,032	0.00%	0
Total Operating Expenditures	54,479	313,855	3,100	204,333	575,767	+12.75%	510,667
800 - Capital Outlay		0	0		0	-100.00%	30,000
Expense / Expenditure Total	54,479	313,855	3,100	204,333	575,767	+6.49%	540,667
Beginning Carryover	0	0	22,099	0	22,099	+453.17%	3,995
Ending Carryover	0	0	22,349	0	22,349	+453.47%	4,245
13 - Emergency Management Total	20,845	254,135	0	200,633	475,613	+8.16%	439,713

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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	1.22	1.22	1.22	1.022	1.00	1.00	0.00	0.00	0.00	0.00



Department Operating Budget Summary

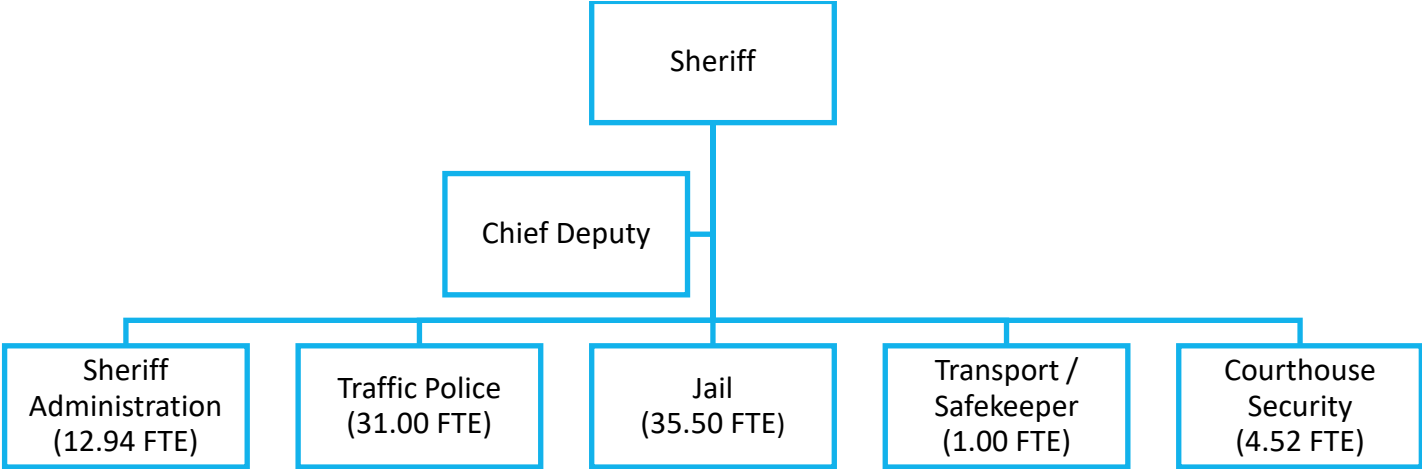
<u>Department: 10 - Communications</u> <u>Department</u>	2024 Budget Summary			
	1001 - Communications Department	2024 Total	Change %	2023 Budget
Revenue / Funding Source				
48 - Miscellaneous Revenues	80,000	80,000	0.00%	80,000
Revenue / Funding Source Total	80,000	80,000	0.00%	80,000
Expense / Expenditure				
100 - Personnel Services	144,242	144,242	+3.49%	139,383
200 - Contractual Services	120,880	120,880	-4.56%	126,660
300 - Supplies and Expense	1,595	1,595	0.00%	1,595
500 - Fixed Charges	10,426	10,426	+8.15%	9,640
Expense / Expenditure Total	277,143	277,143	-0.05%	277,278
Beginning Carryover	31,301	31,301	0	31,301
Ending Carryover	31,301	31,301	0	31,301
10 - Communications Department Total	197,143	197,143	-0.07%	197,278

Sheriff and Corrections

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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Non-Represented	85.96	81.96	77.17	76.84	76.05	71.71	74.61	74.61	74.70	74.70
Total	86.96	82.96	78.17	77.84	77.05	72.71	75.61	75.61	75.70	75.70

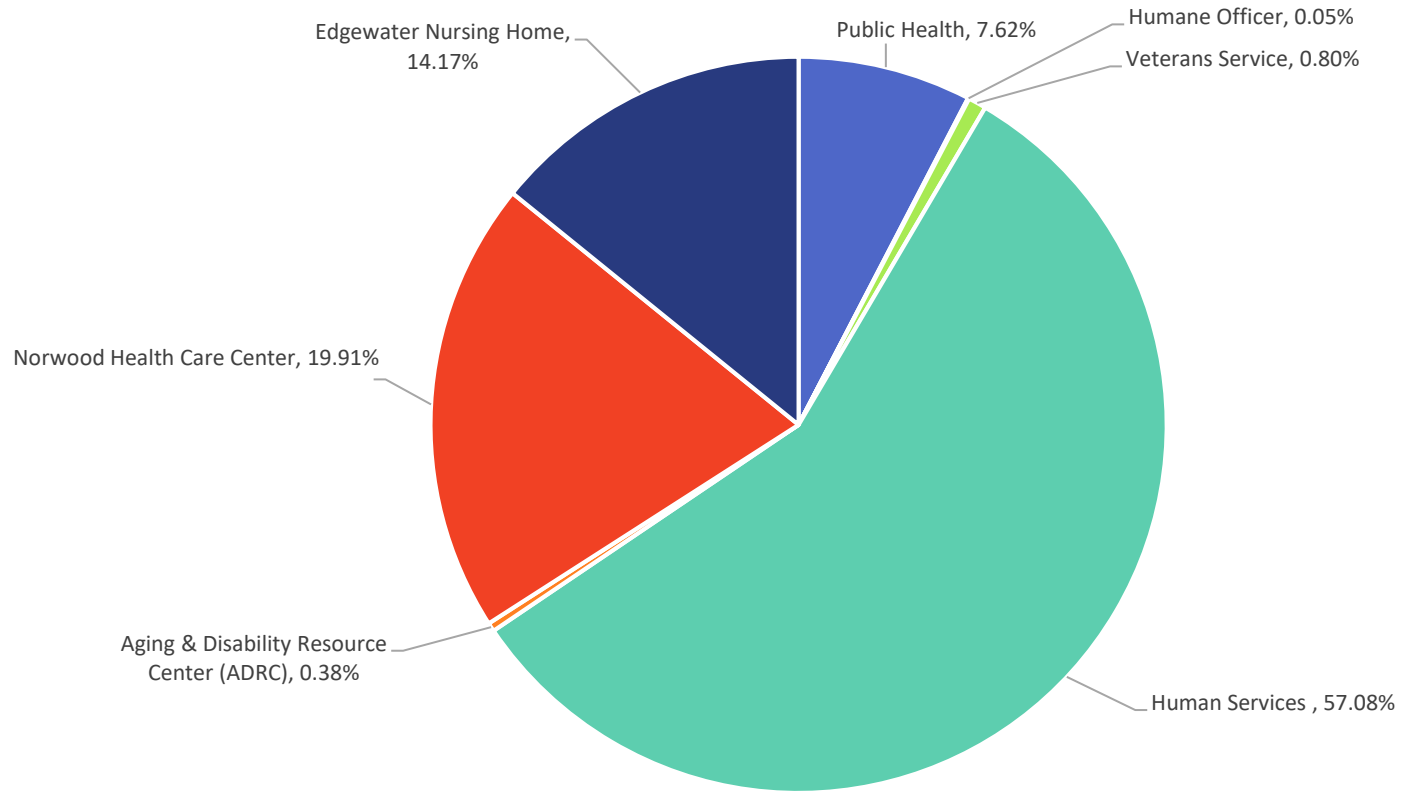


Department Operating Budget Summary

2024 Budget Summary												
Department: 25 - Sheriff	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	2024 Total	Change %	2023 Budget
Revenue / Funding Source												
43 - Intergovernmental Revenues	125,000	20,523	80,000		350,000					575,523	+20.69%	476,851
46 - Public Charges for Services	139,550		31,000		97,750		306,600	60,000		634,900	-3.17%	655,660
47 - Intergov. Charges for	11,000		10,000							21,000	0.00%	21,000
48 - Miscellaneous Revenues	50,000									50,000	+25.00%	40,000
49 - Other Financing Sources					373,443					373,443	0.00%	373,443
Revenue / Funding Source Total	325,550	20,523	121,000		821,193		306,600	60,000		1,654,866	+5.61%	1,566,954
Expense / Expenditure												
100 - Personnel Services	1,861,243	20,639	3,700,336		3,068,892	63,673			508,846	9,223,630	+8.72%	8,483,657
200 - Contractual Services	370,080			2,000	665,843	1,140,250	193,450	100,000	686	2,472,309	-2.81%	2,543,741
300 - Supplies and Expense	406,500	1,000	23,500	0	116,500	1,000		10,000	1,750	560,250	+115.19%	260,350
500 - Fixed Charges	540,263								1,620	541,883	+6.07%	510,886
700 - Grants and Contributions	1,500									1,500	0.00%	1,500
Total Operating Expenditures	3,179,586	21,639	3,723,836	2,000	3,851,234	1,204,923	193,450	110,000	512,902	12,799,571	+8.47%	11,800,134
800 - Capital Outlay	363,890									363,890	+25.95%	288,926
900 - Other Financing Uses							373,443			373,443	0.00%	373,443
Expense / Expenditure Total	3,543,476	21,639	3,723,836	2,000	3,851,234	1,204,923	566,893	110,000	512,902	13,536,904	+8.62%	12,462,503
Beginning Carryover	0	49,258	0	0	0	0	622,383	352,282	0	1,023,923	+7.82%	949,640
Ending Carryover	0	48,142	0	0	0	0	362,090	302,282	0	712,514	+13.12%	629,887
25 - Sheriff Total	3,217,926	0	3,602,836	2,000	3,030,041	1,204,923	0	0	512,902	11,570,629	+9.41%	10,575,797

HEALTH AND HUMAN SERVICES

2024 Adopted Budget Expenditures Health & Human Services

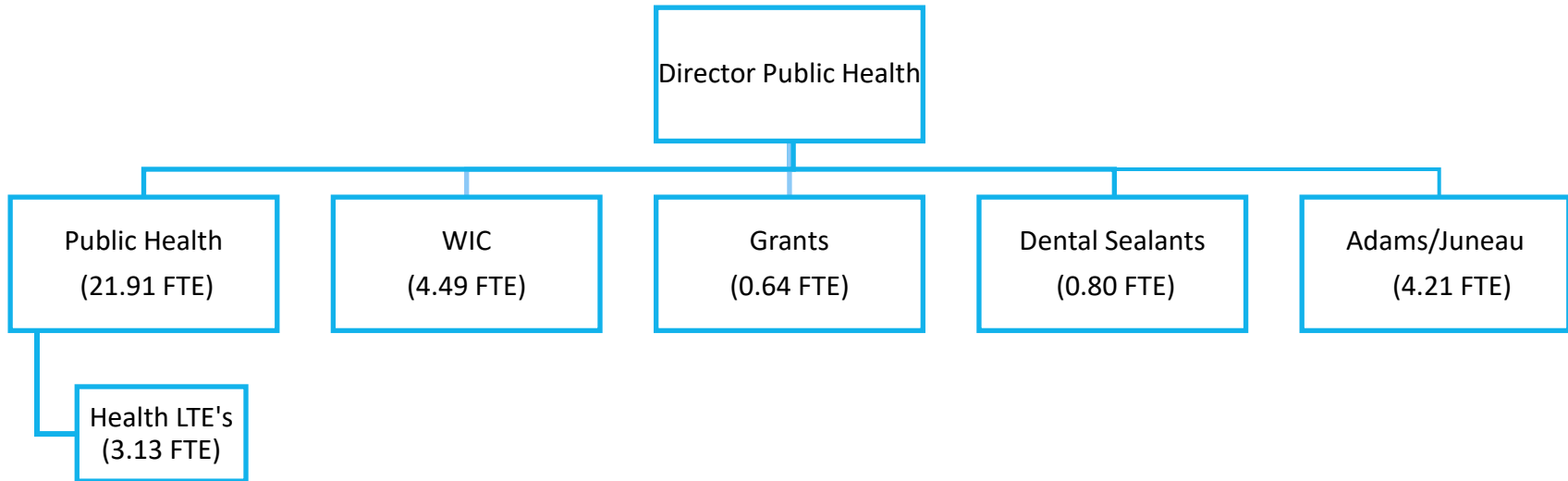


Health & Human Services Percentage of total 2024 Adopted Budget Expenditures by Function
31.65%

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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	36.18	41.00	42.01	33.31	28.19	27.48	28.48	27.96	24.80	24.94



Department Operating Budget Summary

Department: 15 - Health	2024 Budget Summary						2024 Total	Change %	2023 Budget
	1501 - Health-Public Health	1502 - Health-WIC	1503 - Health-Consolidated Grants	1504 - Health-Dental Sealants	1506 - Health Sanitation Adams/Juneau				
Revenue / Funding Source									
43 - Intergovernmental Revenues	718,402	433,928	68,323		10,000	1,230,653	-22.58%	1,589,556	
44 - Licenses and Permits	235,500				337,000	572,500	+27.37%	449,473	
46 - Public Charges for Services	6,323			64,854		71,177	-23.78%	93,379	
47 - Intergov. Charges for Services	28,318				109,385	137,703	+6.16%	129,718	
48 - Miscellaneous Revenues	130,112			29,200		159,312	+18.74%	134,165	
Revenue / Funding Source Total	1,118,655	433,928	68,323	94,054	456,385	2,171,345	-9.39%	2,396,291	
Expense / Expenditure									
100 - Personnel Services	2,391,845	380,258	59,734	74,884	405,479	3,312,200	-3.44%	3,430,258	
200 - Contractual Services	36,270	12,550	0	1,240	3,020	53,080	-49.77%	105,665	
300 - Supplies and Expense	374,121	14,220	8,783	13,142	39,213	449,479	-11.43%	507,469	
500 - Fixed Charges	100,724	28,593	281	4,788	8,170	142,556	+4.81%	136,020	
700 - Grants and Contributions									
Expense / Expenditure Total	2,902,960	435,621	68,798	94,054	455,882	3,957,315	-5.31%	4,179,412	
Beginning Carryover	0	4,219	6,380	17,135	239,115	266,849	+38.56%	192,581	
Ending Carryover	0	2,526	5,905	17,135	239,618	265,184	+111.56%	125,348	
15 - Health Total	1,784,305	0	(0)	0	(0)	1,784,305	+3.99%	1,715,888	

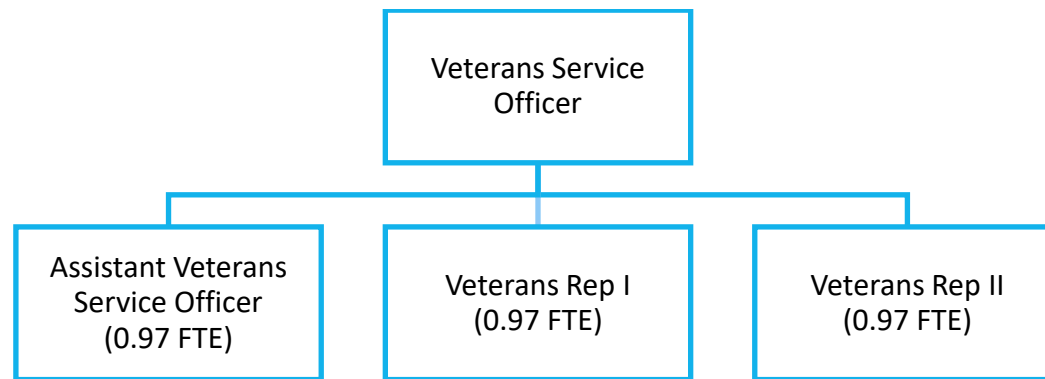
Veterans Services

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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	3.91	3.91	3.91	4.16	4.16	3.91	3.91	3.91	3.91	3.91



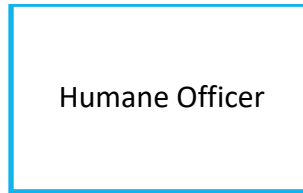
Department Operating Budget Summary

Department: 31 - Veterans	2024 Budget Summary						2024 Total	Change %	2023 Budget
	3101 - Veterans-Relief	3102 - Veterans- Services	3103 - Veterans- Donation	3104 - Veterans-Care of Veterans	3105 - Veterans- WDVA Grants				
Revenue / Funding Source									
43 - Intergovernmental Revenues					15,813	15,813	-52.77%	33,478	
48 - Miscellaneous Revenues	0		0			0	0.00%	0	
Revenue / Funding Source Total	0		0		15,813	15,813	-52.77%	33,478	
Expense / Expenditure									
100 - Personnel Services	1,676	364,051			1,200	366,928	+4.47%	351,223	
200 - Contractual Services		1,440			3,860	5,300	-78.13%	24,238	
300 - Supplies and Expense	560	2,235	800	4,000	10,753	18,348	+22.44%	14,985	
500 - Fixed Charges		15,617				15,617	+5.33%	14,827	
700 - Grants and Contributions	8,000					8,000	+27.59%	6,270	
Expense / Expenditure Total	10,236	383,343	800	4,000	15,813	414,193	+0.64%	411,542	
Beginning Carryover	18,317	0	2,685	0	0	21,002	+2.41%	20,508	
Ending Carryover	15,862	0	1,885	0	0	17,747	-8.67%	19,432	
31 - Veterans Total	7,781	383,343	0	4,000	0	395,125	+4.81%	376,988	

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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
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>	2024 Budget Summary			
	3901 - Humane Officer	2024 Total	Change %	2023 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	16,952	16,952	-51.00%	34,597
200 - Contractual Services	1,300	1,300	0.00%	1,300
300 - Supplies and Expense	8,400	8,400	+1.82%	8,250
500 - Fixed Charges	138	138	-6.76%	148
Expense / Expenditure Total	26,790	26,790	-39.52%	44,295
Beginning Carryover	0	0	NA	0
Ending Carryover	0	0	NA	0
39 - Humane Officer Total	16,790	16,790	-51.04%	34,295

Human Services

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

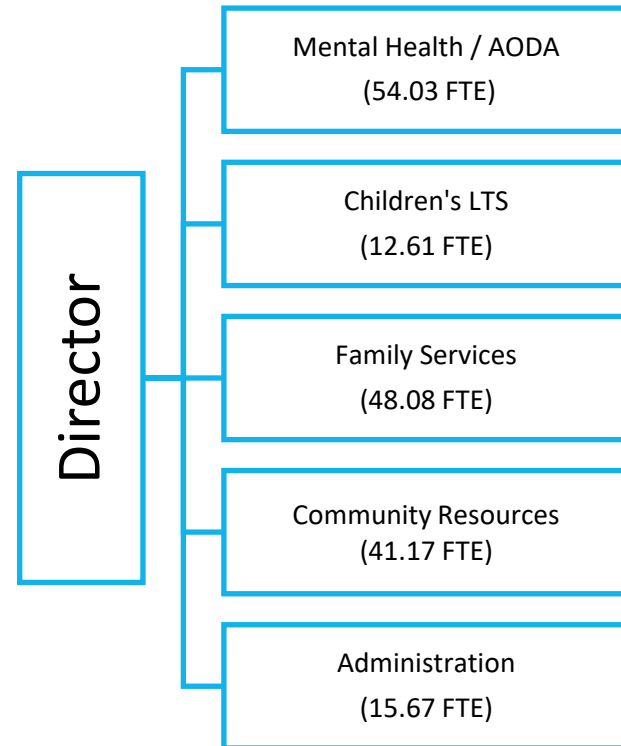
- Teamwork
- Confidentiality
- Self-determination
- Professional integrity
- Non-judgmental respect
- Good physical and emotional health
- Empowerment through education and awareness
- Shared responsibility between agency, clients, and community
- Self-sufficiency

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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	172.56	172.36	168.62	157.25	161.49	153.44	146.63	143.50	145.87	141.98

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's 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.

Community Resources

Statement of Purpose

The purpose of the Community Resources 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

	2024 Budget Summary										
<u>Department: 40 - Human Services</u>	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	2,658,368	1,515,567	174,834	231,006	1,654,512	4,740,207	134,000	224,813	75,000	104,000	264,441
46 - Public Charges for Services	197,000	55,000	20,450	90,700	0	0		257,080	0	820,000	16,167
47 - Intergov. Charges for Services											
48 - Miscellaneous Revenues						125,000					
49 - Other Financing Sources				147,529							
Revenue / Funding Source Total	2,855,368	1,570,567	195,284	469,235	1,654,512	4,865,207	134,000	481,893	75,000	924,000	280,608
Expense / Expenditure											
- Uncategorized Expenses	0										
100 - Personnel Services	2,687,614	1,702,414	170,447	254,310	1,756,357	1,002,432	81,982	418,054	21,547	681,805	432,880
200 - Contractual Services	1,793,079	1,946,000	0	36,000	13,000	2,537,954	32,000	309,700	75,000	31,900	3,202
300 - Supplies and Expense	187,000	42,375	2,500	71,750	6,400	81,850	2,250	15,400	500	12,900	7,340
500 - Fixed Charges				18,886		6,576					1,450
700 - Grants and Contributions	311,500					916,280		0			
Total Operating Expenditures	4,979,193	3,690,789	172,947	380,945	1,775,757	4,545,092	116,232	743,154	97,047	726,605	444,872
800 - Capital Outlay				147,555							
900 - Other Financing Uses	33,480	0	0	0	0	0	0				
Expense / Expenditure Total	5,012,673	3,690,789	172,947	528,500	1,775,757	4,545,092	116,232	743,154	97,047	726,605	444,872
Beginning Carryover	0	0	0	297,145	0	0	0	0	0	0	0
Ending Carryover	0	0	0	297,145	0	0	0	0	0	0	0
40 - Human Services Total	2,157,305	2,120,222	(22,337)	59,266	121,245	(320,115)	(17,768)	261,261	22,047	(197,395)	164,265



Department Operating Budget Summary

2024 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	2024 Total	Change %	2023 Budget
Revenue / Funding Source											
41 - Taxes											
43 - Intergovernmental Revenues	477,095	849,273	551,506	703,486	185,211	15,000	127,551	1,066,545	15,752,415	+2.47%	15,372,960
46 - Public Charges for Services	487,594	2,585,000	146,503	29,180	316,825	278,518		45,000	5,345,017	+6.19%	5,033,624
47 - Intergov. Charges for Services							0		0	0.00%	0
48 - Miscellaneous Revenues								12,500	137,500	-16.87%	165,400
49 - Other Financing Sources									147,529	+150.59%	58,873
Revenue / Funding Source Total	964,689	3,434,273	698,009	732,666	502,036	293,518	127,551	1,124,045	21,382,461	+3.64%	20,630,858
Expense / Expenditure											
- Uncategorized Expenses									0	0.00%	0
100 - Personnel Services	1,474,637	1,840,855	1,207,616		481,938	93,054		1,422,296	15,730,238	+3.55%	15,190,820
200 - Contractual Services	223,000	1,225,066	200	1,584,677	1,000		41,100	1,094,691	10,947,569	+8.83%	10,059,170
300 - Supplies and Expense	8,900	34,820	22,550	0	10,420	1,065	0	107,130	615,150	+4.37%	589,413
500 - Fixed Charges		1,450						880,715	909,078	+0.66%	903,102
700 - Grants and Contributions			8,000						1,235,780	0.00%	1,235,780
Total Operating Expenditures	1,706,537	3,102,191	1,238,366	1,584,677	493,358	94,119	41,100	3,504,831	29,437,814	+5.22%	27,978,285
800 - Capital Outlay								0	147,555	+99.40%	74,000
900 - Other Financing Uses								0	33,480	-5.16%	35,300
Expense / Expenditure Total	1,706,537	3,102,191	1,238,366	1,584,677	493,358	94,119	41,100	3,504,831	29,618,849	+5.45%	28,087,585
Beginning Carryover	0	0	0	0	0	0	0	0	297,145	0.00%	297,145
Ending Carryover	0	0	0	0	0	0	0	0	297,145	0.00%	297,145
40 - Human Services Total	741,848	(332,082)	540,357	852,011	(8,678)	(199,399)	(86,451)	2,380,786	8,236,389	+10.46%	7,456,726

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</u> <u>Resource Center</u>	2024 Budget Summary			
	0103 - ADRC	2024 Total	Change %	2023 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				
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	NA	0
Ending Carryover	0	0	NA	0
01 - Aging & Disability Resource Center	198,278	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

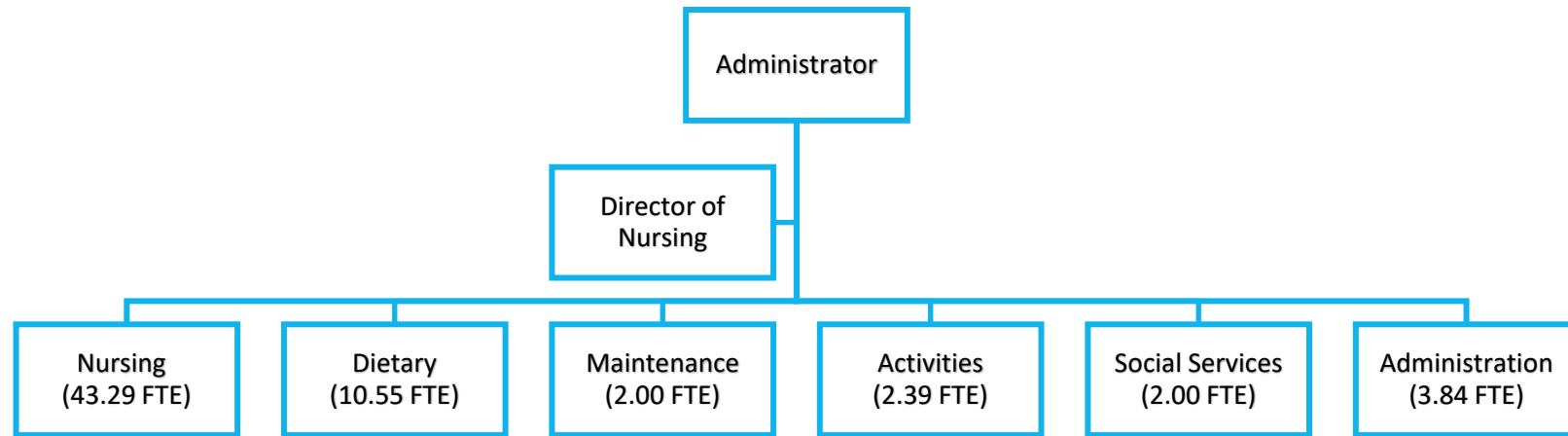
Salon services are provided on Mondays and Tuesdays. Salon services include shampoo and styling, haircuts, perms, color rinses, etc. Appointments can be made through the nurses or social workers. We also have a barber available for the men the second Monday of each month. Haircuts for our male residents 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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	66.07	66.09	68.00	68.00	83.64	83.69	76.39	78.62	97.74	99.24



Department Operating Budget Summary

Department: 12 - Edgewater	2024 Budget Summary									2024 Total	Change %	2023 Budget
	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				
Revenue / Funding Source												
41 - Taxes												
43 - Intergovernmental Revenues												
46 - Public Charges for Services	6,357,748						0	3,500		6,361,248	+15.20%	5,521,971
47 - Intergov. Charges for Services	200,000									200,000	-65.06%	572,392
48 - Miscellaneous Revenues	0		400			0			50	450	-74.29%	1,750
49 - Other Financing Sources						0				0	0.00%	0
Revenue / Funding Source Total	6,557,748		400			0	0	3,500	50	6,561,698	+7.64%	6,096,113
Expense / Expenditure												
100 - Personnel Services	3,812,230		555,482		162,903	163,429	193,963	500,820		5,388,827	+3.38%	5,212,783
200 - Contractual Services	528,000	177,266	2,800	118,177	258,500	21,200	0	86,290		1,192,233	-1.89%	1,215,175
300 - Supplies and Expense	256,550	1,000	231,379	4,950	18,100	6,250	1,305	195,881		715,415	+11.22%	643,244
500 - Fixed Charges			0					36,668		36,668	+4.92%	34,948
700 - Grants and Contributions								0		0	0.00%	0
Total Operating Expenditures	4,596,780	178,266	789,661	123,127	439,503	190,879	195,268	819,659		7,333,143	+3.19%	7,106,149
800 - Capital Outlay	0		0		26,690			0		26,690	+344.83%	6,000
900 - Other Financing Uses					0			0		0	0.00%	0
Expense / Expenditure Total	4,596,780	178,266	789,661	123,127	466,193	190,879	195,268	819,659		7,359,833	+3.48%	7,112,149
Beginning Carryover	0	0	0	0	0	0	0	0		0	NA	0
Ending Carryover	0	0	0	0	0	0	0	0		0	NA	0
12 - Edgewater Total	(1,960,968)	178,266	789,261	123,127	466,193	190,879	191,768	819,609		798,135	-21.45%	1,016,036

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:

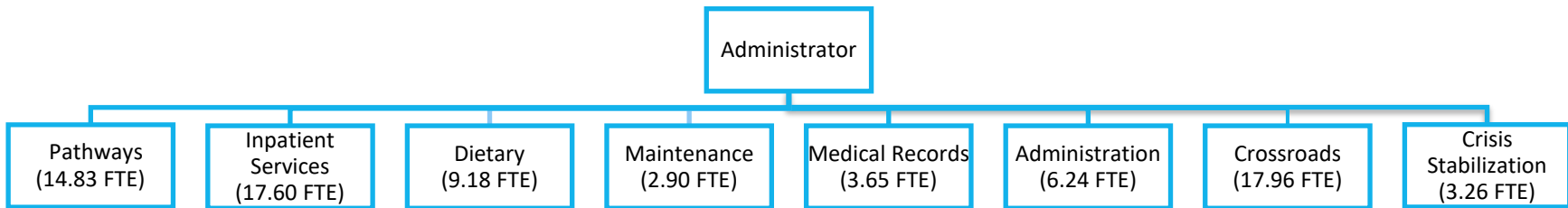
- Medical and psychiatric assessments
- Medication evaluation
- Skilled medical nursing care
- Individual and group therapy
- Discharge planning
- Skilled psychiatric technicians

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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	76.62	77.50	78.28	76.80	87.33	87.38	89.81	90.54	83.22	83.15

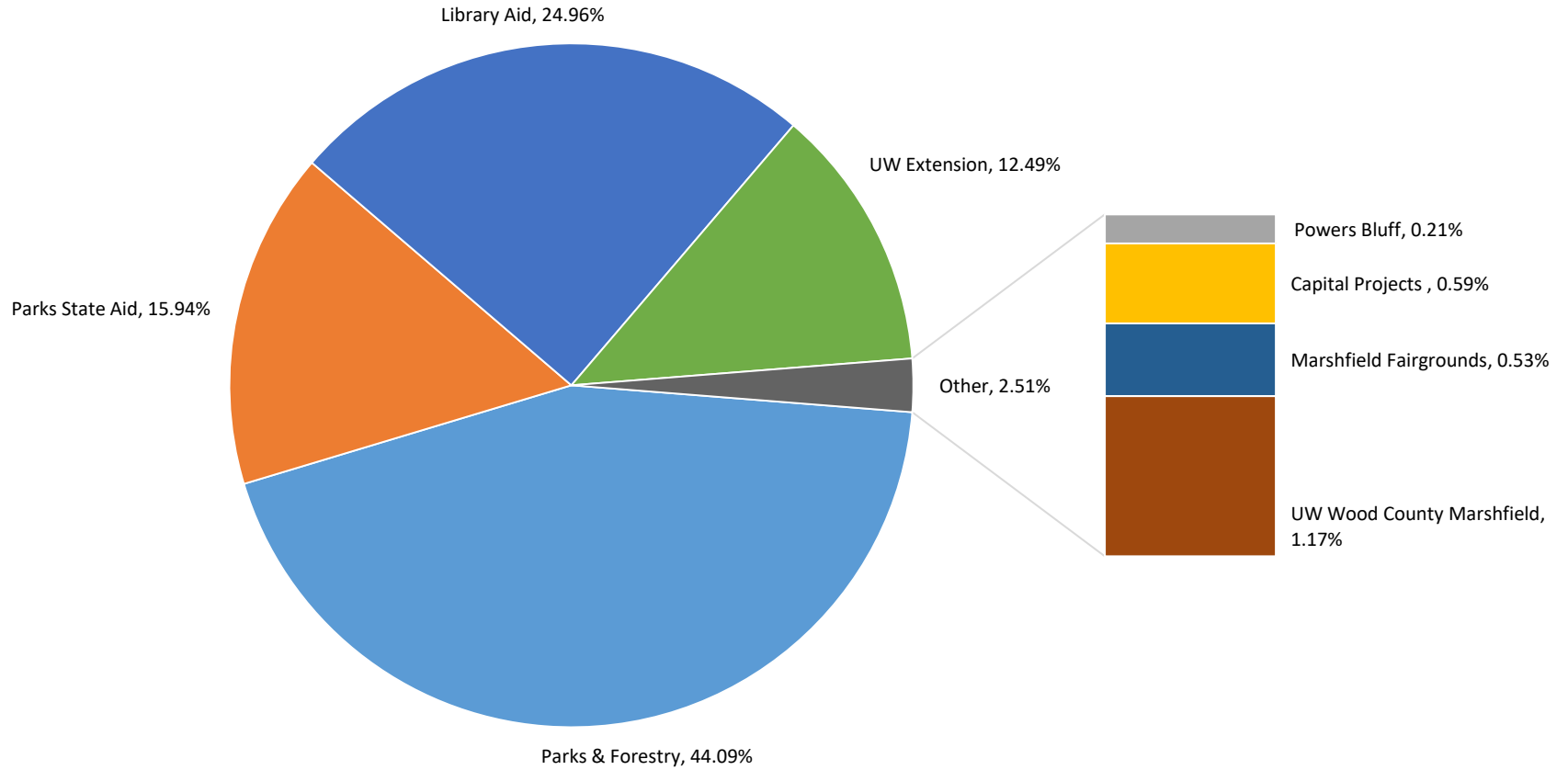


Department Operating Budget Summary

Department: 20 - Norwood	2024 Budget Summary									2024 Total	Change %	2023 Budget
	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				
Revenue / Funding Source												
41 - Taxes												
43 - Intergovernmental Revenues	125,000						0		0	125,000	-10.71%	140,000
46 - Public Charges for Services	114,237	1,824,653	1,364,064	3,517,745						6,820,698	+12.65%	6,054,783
47 - Intergov. Charges for Services					515,242					515,242	+30.23%	395,635
48 - Miscellaneous Revenues		0			6,800	25,181		44,300		76,281	+3.81%	73,481
49 - Other Financing Sources						0				0	0.00%	0
Revenue / Funding Source Total	239,237	1,824,653	1,364,064	3,517,745	522,042	25,181		44,300		7,537,222	+13.11%	6,663,899
Expense / Expenditure												
100 - Personnel Services	285,280	1,525,398	1,267,755	1,817,656	598,894	251,477	224,470	674,277		6,645,209	-2.22%	6,796,214
200 - Contractual Services		75,091	75,366	1,522,216	5,200	572,837	6,000	91,110		2,347,820	+36.21%	1,723,686
300 - Supplies and Expense	7,550	60,190	60,390	112,700	565,688	17,600	900	23,375		848,393	+22.06%	695,055
500 - Fixed Charges								500,892		500,892	+0.59%	497,935
700 - Grants and Contributions								0		0	0.00%	0
Expense / Expenditure Total	292,830	1,660,679	1,403,511	3,452,572	1,169,782	841,914	231,370	1,289,653		10,342,313	+6.48%	9,712,890
Beginning Carryover	0	0	0	0	0	0	0	0		0	NA	0
Ending Carryover	0	0	0	0	0	0	0	0		0	NA	0
20 - Norwood Total	53,593	(163,973)	39,447	(65,172)	647,739	816,733	231,370	1,245,353		2,805,091	-8.00%	3,048,991

CULTURE, RECREATION AND EDUCATION

Wood County 2024 Adopted Budget Expenditures Culture, Recreation & Education



Culture, Recreation & Education Percentage of total 2024 Adopted Budget Expenditures by Function
2.86%

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

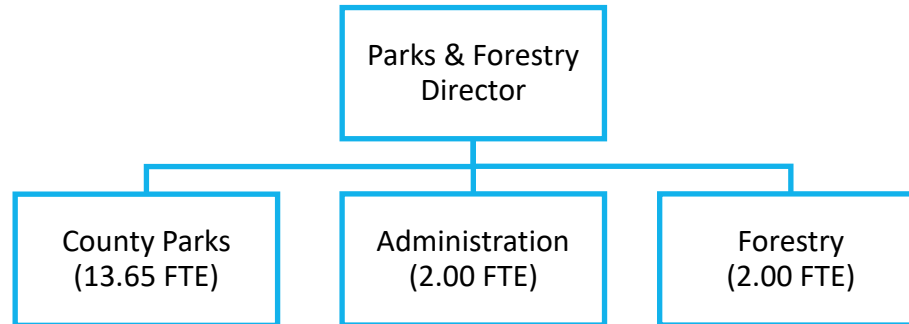
- ATV – The Wood County Parks and Forestry Department participates under the DNR ATV program. Cost shared money for maintenance and development of this facility is applied for from ATV license and registration fees.
- Snowmobile – The Wood County Parks and Forestry Department participates under the DNR 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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	18.65	17.89	17.46	17.05	16.92	17.19	17.19	17.19	16.19	16.73



Department Operating Budget Summary

Department: 21 - Parks	2024 Budget Summary								2024 Total	Change %	2023 Budget
	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			
Revenue / Funding Source											
43 - Intergovernmental Revenues	56,315	448,060	318,245	1,767		3,654	828,290		1,656,331	+2.12%	1,621,907
45 - Fines, Forfeits and Penalties	900								900	0.00%	900
46 - Public Charges for Services	1,200,000				0				1,200,000	+6.67%	1,125,000
48 - Miscellaneous Revenues	16,464		3,000		0		12,165	500	32,129	-3.02%	33,129
49 - Other Financing Sources	0						0		0	0.00%	0
Revenue / Funding Source Total	1,273,679	448,060	321,245	1,767	0	3,654	840,455	500	2,889,360	+3.90%	2,780,936
Expense / Expenditure											
100 - Personnel Services	1,383,988								1,383,988	+7.56%	1,286,667
200 - Contractual Services	377,898			2,500		6,000			386,398	+11.66%	346,040
300 - Supplies and Expense	133,863	428,060	318,085				4,330	10,000	894,338	+6.77%	837,601
500 - Fixed Charges	94,908		1,359						96,267	+16.57%	82,586
700 - Grants and Contributions	6,646								6,646	0.00%	6,646
Total Operating Expenditures	1,997,303	428,060	319,444	2,500		6,000	4,330	10,000	2,767,637	+8.13%	2,559,540
800 - Capital Outlay	70,000						857,625		927,625	-2.98%	956,125
900 - Other Financing Uses	0						0		0	0.00%	0
Expense / Expenditure Total	2,067,303	428,060	319,444	2,500		6,000	861,955	10,000	3,695,262	+5.11%	3,515,665
Beginning Carryover	0	(1,382)	13,338	763	326,374	3,130	201,962	13,878	558,063	+1.85%	547,901
Ending Carryover	0	18,618	15,139	30	326,374	784	180,462	4,378	545,785	-0.38%	547,893
21 - Parks Total	793,624	0	(0)	0	0	0	0	0	793,624	+8.02%	734,720

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 100% 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: 9906 - Libraries	2024 Budget Summary			
	9906 - General-County Aid to Libraries	2024 Total	Change %	2023 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	1,170,533	1,170,533	-2.30%	1,198,087
Expense / Expenditure Total	1,170,533	1,170,533	-2.30%	1,198,087
Beginning Carryover	0	0	NA	0
Ending Carryover	0	0	NA	0
9906 - Libraries Total	1,170,533	1,170,533	-2.30%	1,198,087

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

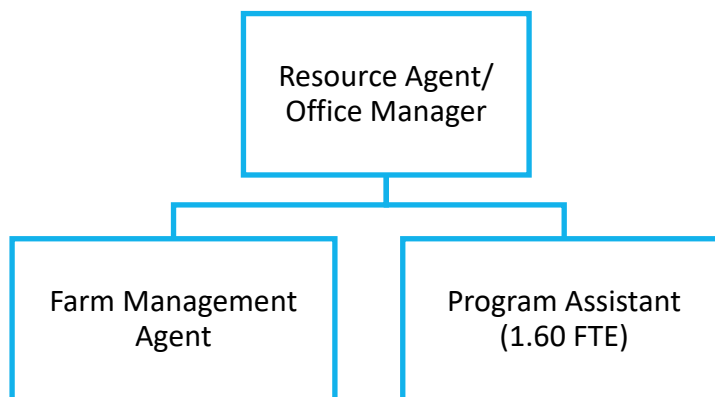
Department: 9903 - UW Marshfield	2024 Budget Summary			
	9903 - General- UW Marshfield	2024 Total	Change %	2023 Budget
Revenue / Funding Source				
41 - Taxes				
43 - Intergovernmental Revenues				
48 - Miscellaneous Revenues				
49 - Other Financing Sources				
Revenue / Funding Source Total	0	0	0.00%	0
Expense / Expenditure				
100 - Personnel Services				
200 - Contractual Services				
300 - Supplies and Expense				
500 - Fixed Charges				
700 - Grants and Contributions	55,063	55,063	+1.07%	54,478
Expense / Expenditure Total	55,063	55,063	+1.07%	54,478
Beginning Carryover	0	0	NA	0
Ending Carryover	0	0	NA	0
9903 - UW Marshfield Total	55,063	55,063	+1.07%	54,478

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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	1.60	1.60	2.00	2.00	2.00	2.00	2.64	2.62	2.62	4.69



Department Operating Budget Summary

Department: 30 - UWEX	2024 Budget Summary				
	3001 - UWEX	3004 - UWEX- Project Accounts	2024 Total	Change %	2023 Budget
Revenue / Funding Source					
43 - Intergovernmental Revenues	0	18,090	18,090	+90.42%	9,500
46 - Public Charges for Services	0	29,700	29,700	+702.70%	3,700
48 - Miscellaneous Revenues		0	0	0.00%	0
Revenue / Funding Source Total	0	47,790	47,790	+262.05%	13,200
Expense / Expenditure					
100 - Personnel Services	121,215		121,215	+5.29%	115,125
200 - Contractual Services	333,370		333,370	+2.89%	324,000
300 - Supplies and Expense	28,450	66,380	94,830	+94.32%	48,800
500 - Fixed Charges	36,440		36,440	+6.21%	34,310
Expense / Expenditure Total	519,475	66,380	585,855	+12.18%	522,235
Beginning Carryover	0	184,545	184,545	+6.37%	173,487
Ending Carryover	0	175,955	175,955	-0.30%	176,487
30 - UWEX Total	519,475	10,000	529,475	+3.41%	512,035

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.

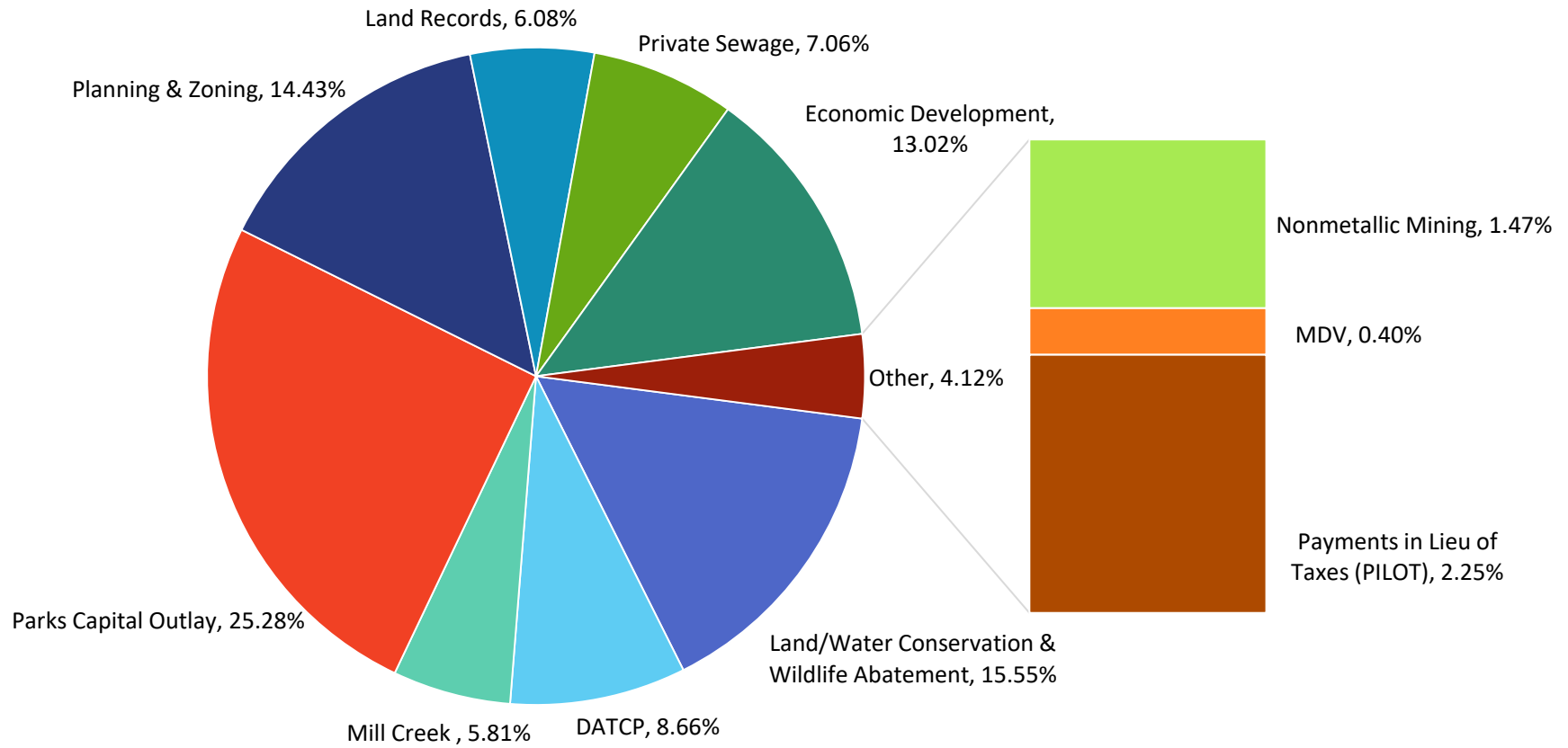


Department Operating Budget Summary

Department: 9907 - Marshfield Fairgrounds	2024 Budget Summary			
	9907 - General-M Marshfield Fairgrounds	2024 Total	Change %	2023 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	25,000	25,000	0.00%	25,000
Expense / Expenditure Total	25,000	25,000	0.00%	25,000
Beginning Carryover	0	0	NA	0
Ending Carryover	0	0	NA	0
9907 - Marshfield Fairgrounds Total	25,000	25,000	0.00%	25,000

CONSERVATION AND DEVELOPMENT

2024 Adopted Budget Expenditures Conservation & Development



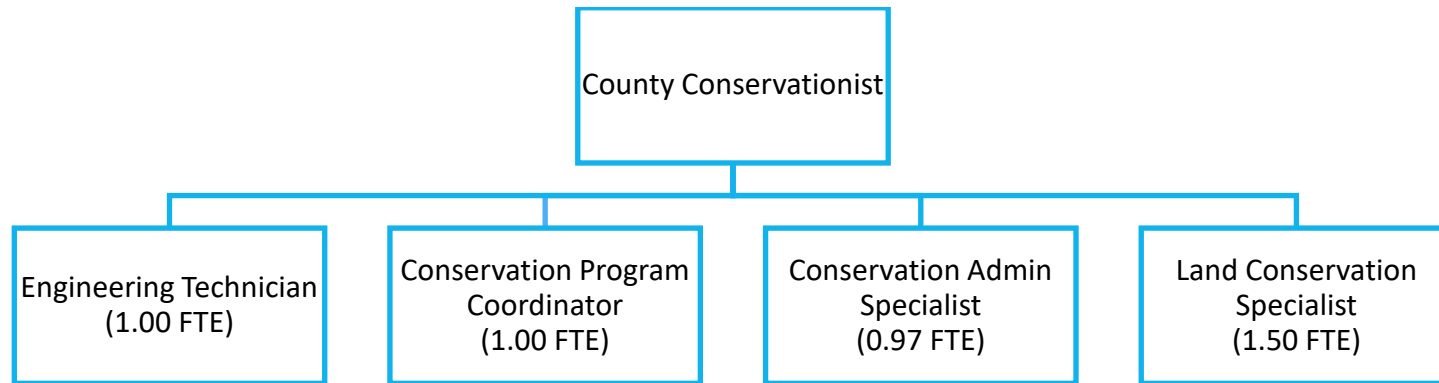
Conservation & Development Percentage of total 2024 Adopted Budget Expenditures by Function
2.10%

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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	5.47	5.47	5.47	5.97	5.97	4.98	4.98	4.98	3.79	3.79



Department Operating Budget Summary

Department: 18 - Land & Water Conservation	2024 Budget Summary								2024 Total	Change %	2023 Budget
	1801 - Land & Water Conservation-Administration	1802 - Land & Water Conservation-DATCP	1803 - Land & Water Conservation-Wildlife Damage	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		298,472	202,229		13,944		200,000	714,645	-4.51%	748,423	
44 - Licenses and Permits	600						600	1,200	0.00%	1,200	
45 - Fines, Forfeits and Penalties				0				0	0.00%	0	
46 - Public Charges for Services	49,589			51,415				101,004	+38.33%	73,015	
49 - Other Financing Sources	5,500	0						5,500	0.00%	5,500	
Revenue / Funding Source Total	55,689	298,472	202,229	51,415	13,944		600	822,350	-0.70%	828,138	
Expense / Expenditure											
100 - Personnel Services	229,674	167,574	41,114	46,829	0		0	485,191	+2.73%	472,309	
200 - Contractual Services	22,959	224	1,202	1,388			0	25,773	-22.20%	33,127	
300 - Supplies and Expense	52,568	130,300	158,325	1,810	13,944		200,000	556,948	-5.84%	591,501	
500 - Fixed Charges	27,909		1,588	516			0	30,013	+4.90%	28,612	
Expense / Expenditure Total	333,110	298,098	202,229	50,543	13,944		0	1,097,924	-2.45%	1,125,549	
Beginning Carryover	69,129	16,658	0	42,139	41,802		8,597	195,253	2.25%	190,961	
Ending Carryover	77,554	17,032	0	43,011	41,802		9,197	205,524	19.36	172,194	
18 - Land & Water Conservation Total	285,845	0	(0)	0	0	0	0	285,846	+2.58%	278,644	

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)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	6.91	6.91	6.91	6.91	6.91	6.91	6.91	6.91	6.91	6.88



Department Operating Budget Summary

Department: 22 - Planning & Zoning	2024 Budget Summary						2024 Total	Change %	2023 Budget
	2201 - Planning & Zoning	2202 - Planning & Zoning-Land Records	2203 - Planning & Zoning-Private Sewage	2204 - Planning & Zoning-Census	2205 - Planning & Zoning-Surveyor				
Revenue / Funding Source									
43 - Intergovernmental Revenues	0	11,000	35,000			46,000	-17.86%	56,000	
44 - Licenses and Permits	30,700		167,550			198,250	-13.03%	227,950	
45 - Fines, Forfeits and Penalties			6,000			6,000	-45.45%	11,000	
46 - Public Charges for Services		100,100	19,000			119,100	+6.91%	111,400	
47 - Intergov. Charges for Services	2,400	0				2,400	0.00%	2,400	
48 - Miscellaneous Revenues		4,300	1,500			5,800	+286.67%	1,500	
Revenue / Funding Source Total	33,100	115,400	229,050			377,550	-7.97%	410,250	
Expense / Expenditure									
100 - Personnel Services	422,685	93,212	152,885			668,783	+2.75%	650,870	
200 - Contractual Services	2,850	61,160	21,339	0	46,517	131,866	-15.77%	156,557	
300 - Supplies and Expense	6,300	53,106	50,020		2,880	112,306	+2.03%	110,076	
500 - Fixed Charges	15,109	1,881	9,046		603	26,639	+9.66%	24,292	
700 - Grants and Contributions			10,000			10,000	0.00%	10,000	
Total Operating Expenditures	446,945	209,359	243,290	0	50,000	949,593	-0.23%	951,795	
800 - Capital Outlay	0	0	0			0	-100.00%	78,000	
Expense / Expenditure Total	446,945	209,359	243,290	0	50,000	949,593	-7.79%	1,029,795	
Beginning Carryover	0	207,704	248,420	4,500	0	460,624	+17.06%	393,491	
Ending Carryover	0	113,745	234,180	4,500	0	352,425	+20.30%	292,967	
22 - Planning & Zoning Total	413,845	(0)	0	0	50,000	463,844	-10.63%	519,021	

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

Department: 38 - Transportation & Economic Development	2024 Budget Summary					
	3803 - Transportation & Economic Development Grants	3804 - Transportation & Economic Development-CDBG	3805 - Transportation & Economic Development-Jr. Fair	2024 Total	Change %	2023 Budget
Revenue / Funding Source						
41 - Taxes						
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	41,000	60,000		101,000	-0.37%	101,380
300 - Supplies and Expense	3,350			3,350	+0.75%	3,325
700 - Grants and Contributions	306,100		38,000	344,100	-8.67%	376,750
Expense / Expenditure Total	350,450	60,000	38,000	448,450	-6.86%	481,455
Beginning Carryover	0	61,813	0	61,813	+256.56%	17,336
Ending Carryover	0	61,823	0	61,823	+256.41%	17,346
38 - Transportation & Economic	350,450	0	38,000	388,450	-7.83%	421,455

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

<u>Department: 9908 - PILOT</u>	2024 Budget Summary			
	9908 - General-PILOT	2024 Total	Change %	2023 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				
Expense / Expenditure Total	77,344	77,344	0.00%	77,344
Beginning Carryover	0	0	NA	0
Ending Carryover	0	0	NA	0
9908 - 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

Department: 93 - Debt Service	2024 Budget Summary			
	9300 - Debt Service	2024 Total	Change %	2023 Budget
Revenue / Funding Source				
41 - Taxes	0	0	0.00%	0
48 - Miscellaneous Revenues	293,000	293,000	0.00%	0
Revenue / Funding Source Total	293,000	293,000	-96.34%	0
Expense / Expenditure				
100 - Personnel Services	0	0	0.00%	0
200 - Contractual Services	138,000	138,000	0.00%	0
600 - Debt Service	9,373,492	9,373,492	+17.18%	7,999,539
Expense / Expenditure Total	9,511,492	9,511,492	+18.90%	7,999,539
Beginning Carryover	0	0	NA	0
Ending Carryover	0	0	NA	0
93 - Debt Service Total	9,218,492	9,218,492	+15.24%	7,999,539

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).

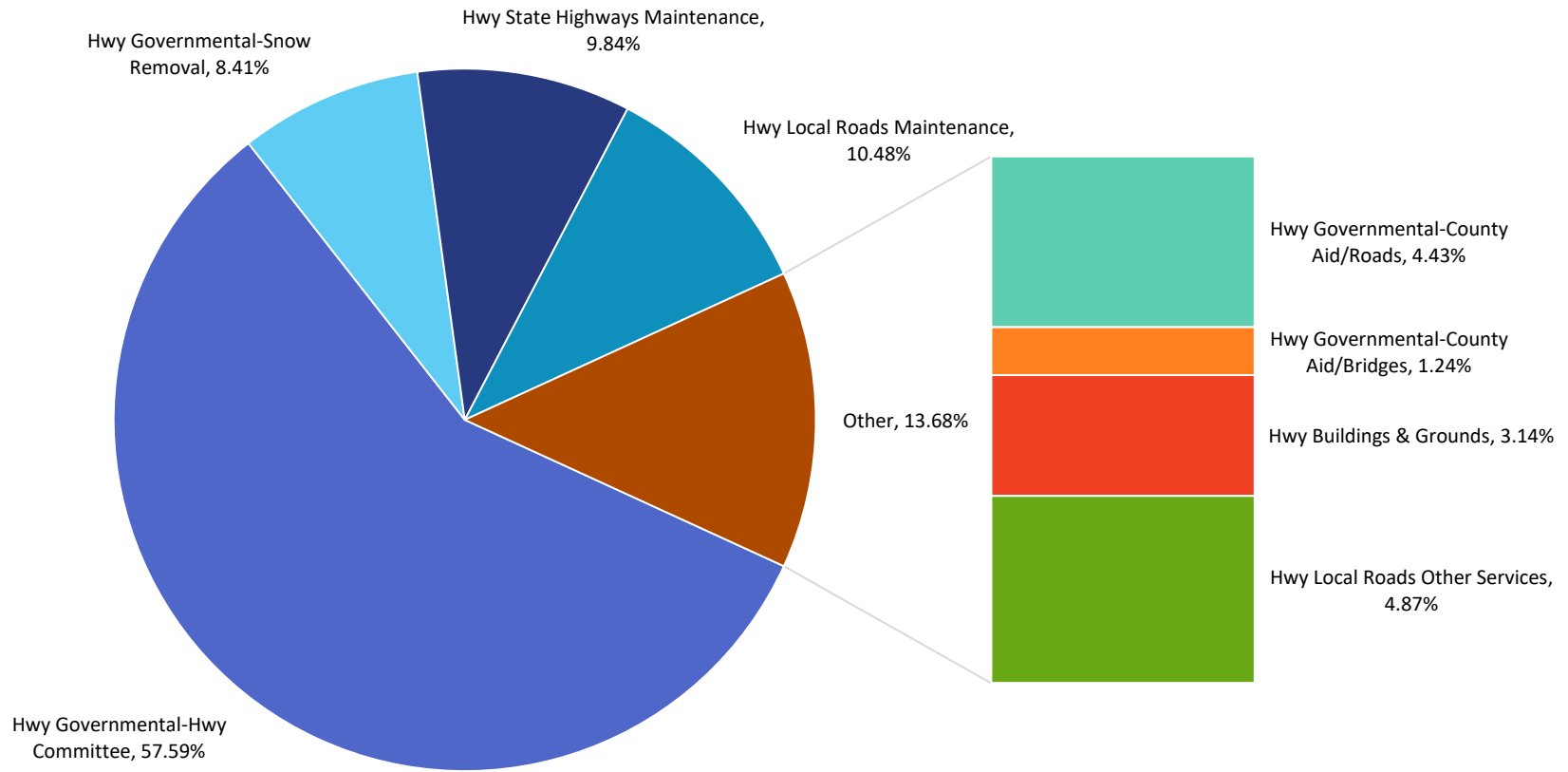


Department Operating Budget Summary

Department: 94 - Capital Projects	2024 Budget Summary			
	9400 - Capital Projects	2024 Total	Change %	2023 Budget
Revenue / Funding Source				
43 - Intergovernmental Revenues	0	0	-100.00%	1,070,733
48 - Miscellaneous Revenues	0	0	0.00%	0
49 - Other Financing Sources	28,860,000	28,860,000	+227.56%	8,810,597
Revenue / Funding Source Total	28,860,000	28,860,000	+192.07%	9,881,330
Expense / Expenditure				
200 - Contractual Services	0	0	-100.00%	61,500
Total Operating Expenditures	0	0	-100.00%	61,500
800 - Capital Outlay	28,862,483	28,862,483	+192.11%	9,880,748
Expense / Expenditure Total	28,862,483	28,862,483	+190.30%	9,942,248
Beginning Carryover	58,426,821	58,426,821	+13.91%	51,292,139
Ending Carryover	58,424,338	58,424,338	+14.04%	51,231,221
94 - Capital Projects Total	0	0	0.00%	0

PUBLIC WORKS

Wood County 2024 Adopted Budget Expenditures Public Works



Public Works Percentage of total 2024 Adopted Budget Expenditures by Function

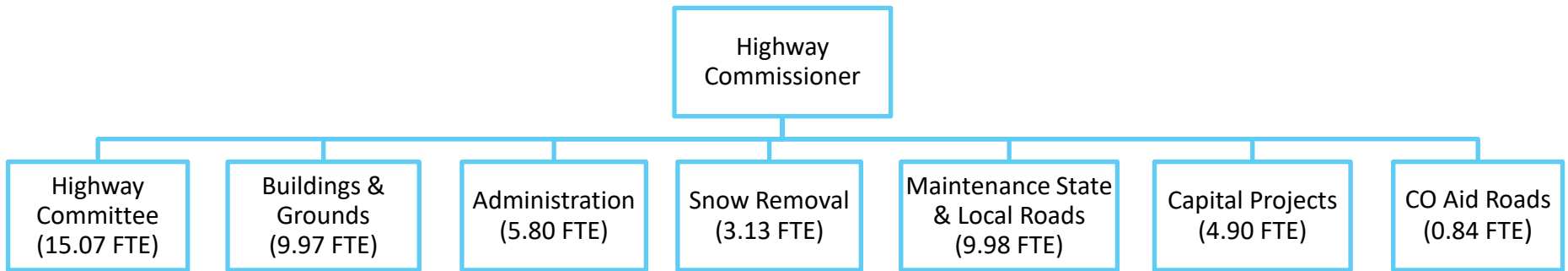
6.57%

Highway

Statement of Purpose

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

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



Number of Positions (FTE)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	50.69	49.44	47.39	46.67	48.81	48.25	48.25	48.25	46.00	46.00



Department Operating Budget Summary

2024 Budget Summary											
Department: 16 - Highway	1609 - HWY- Crushing Operations	1610 - HWY- Administration	1611 - HWY Engineer	1612 - HWY-Other Admin	1613 - HWY- Bituminous Crushed Recycle	1614 - HWY- Bituminous Operations	1615 - HWY- Maintenance CTHS	1616 - HWY- Patrol Sections	1617 - HWY- Gang Maintenance	1618 - HWY-Gang Smith Pit	1619 - HWY - ATV Routes
Revenue / Funding Source											
41 - Taxes											
43 - Intergovernmental Revenues		816,480						2,497,341			
44 - Licenses and Permits		29,200									
46 - Public Charges for Services		0									
47 - Intergov. Charges for Services		123,639		130,000	0	2,250,632					
48 - Miscellaneous Revenues		3,500									20,000
49 - Other Financing Sources		0									
Revenue / Funding Source Total		972,819		130,000	0	2,250,632		2,497,341			20,000
Expense / Expenditure											
100 - Personnel Services	45,939	382,322	247,276	268,056	0	118,624	21,487	1,104,898	55,716	0	9,147
200 - Contractual Services		19,810	0	6,988							
300 - Supplies and Expense	37,488	11,228	10,986	350	0	1,250,773	2,256	1,790,564	161,377	3,160	30,853
500 - Fixed Charges	0		12,838	89,410		587,954					
700 - Grants and Contributions											
Total Operating Expenditures	83,427	413,360	271,100	364,804	0	1,957,351	23,743	2,895,462	217,093	3,160	40,000
800 - Capital Outlay											
900 - Other Financing Uses	(83,427)	0									
Expense / Expenditure Total	(0)	413,360	271,100	364,804	0	1,957,351	23,743	2,895,462	217,093	3,160	40,000
Beginning Carryover	0	1,233,542	0	0	0	0	0	0	0	0	(772,548)
Ending Carryover	0	1,284,436	0	0	0	0	0	0	0	0	(823,442)
16 - Highway Total	(0)	(508,565)	271,100	234,804	0	(293,281)	23,743	398,121	217,093	3,160	(30,894)



Department Operating Budget Summary

2024 Budget Summary											
Department: 16 - Highway	1620 - HWY-Field Tools	1621 - HWY-Shop OPS	1622 - HWY-Fuel Handling	1623 - HWY-Machinery Operations	1624 - HWY-Bituminous Machinery Fund	1625 - HWY-Buildings & Grounds	1626 - HWY-Machinery Fund	1627 - HWY-Salt Brine Machinery Fund	1628 - HWY-Crushing Operations	1630 - HWY-Emp Taxes & Benefits	1640 - HWY-Snow Removal
Revenue / Funding Source											
41 - Taxes											
43 - Intergovernmental Revenues							0				
44 - Licenses and Permits											
46 - Public Charges for Services											
47 - Intergov. Charges for Services	0		0	53,551	230,695						
48 - Miscellaneous Revenues	0			3,200							
49 - Other Financing Sources	0										
Revenue / Funding Source Total	0		0	56,751	230,695		0				
Expense / Expenditure											
100 - Personnel Services	6,230	267,616	0	462,309	62,299	54,558	0	9,990	31,525	1,814,407	274,309
200 - Contractual Services				750,592	145,500	256,945		8,240			
300 - Supplies and Expense	33,619	64,146	12,100	5,000	24,245	45,310		7,755	0	0	633,075
500 - Fixed Charges	0			70,052	2,100	19,445		1,075	0		
700 - Grants and Contributions											
Total Operating Expenditures	39,849	331,762	12,100	1,287,953	234,144	376,258	0	27,060	31,525	1,814,407	907,384
800 - Capital Outlay				1,108,000				0			
900 - Other Financing Uses	(39,849)	0	(35,205)	(2,976,671)				(27,060)	(31,525)	(1,814,407)	0
Expense / Expenditure Total	(0)	331,762	(23,105)	(580,718)	234,144	376,258	0	(0)	0	(0)	907,384
Beginning Carryover	-	0	0	0	0	0	0	0	0	(944,065)	(423,322)
Ending Carryover	-	0	0	0	0	0	0	0	0	(944,065)	(423,322)
16 - Highway Total	(0)	331,762	(23,105)	(637,469)	3,449	376,258	0	(0)	0	(0)	907,384

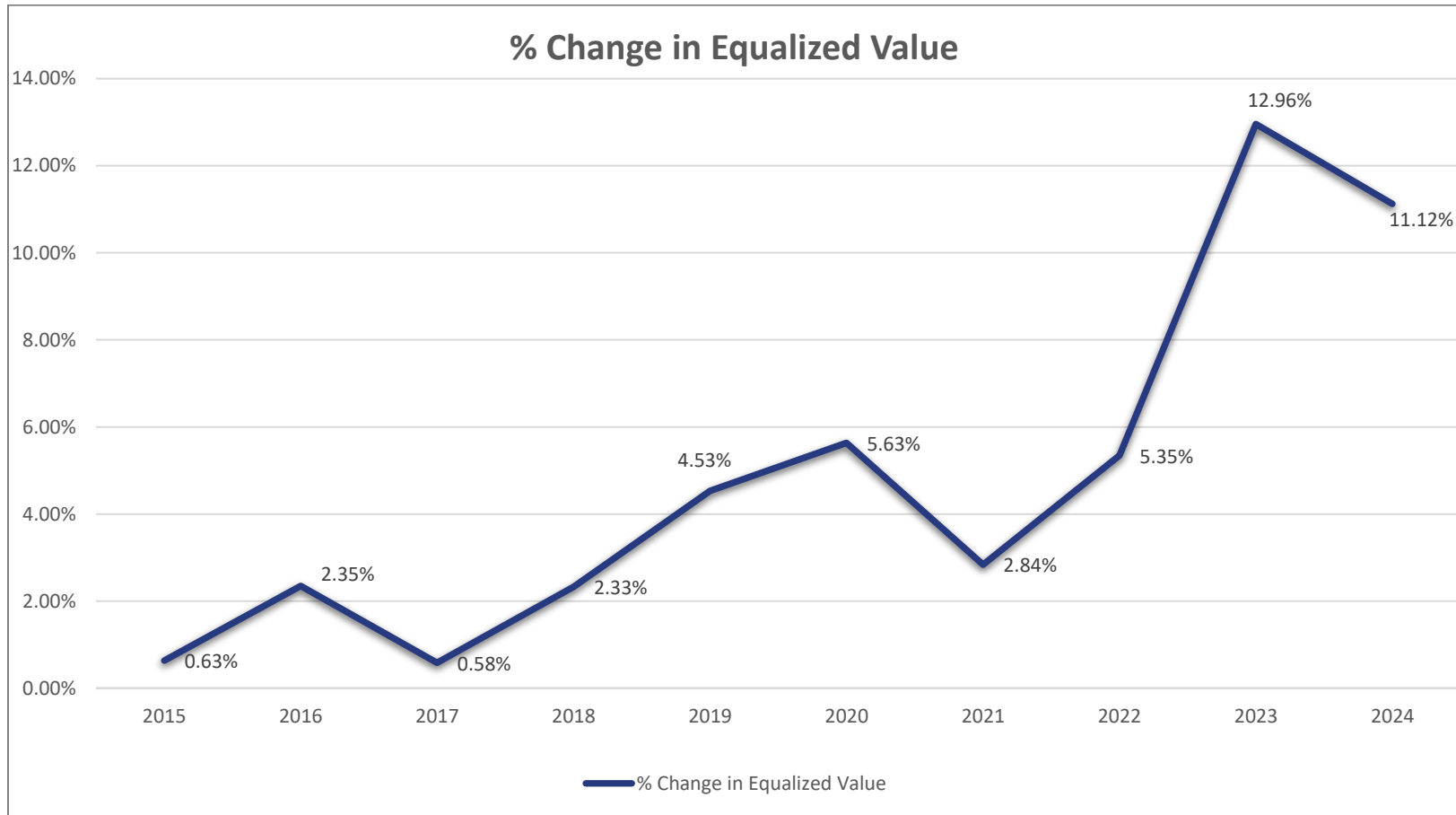


Department Operating Budget Summary

Department: 16 - Highway	2024 Budget Summary										
	1641 - HWY-Salt Brine Production	1650 - HWY-Co Aid Roads	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	2024 Total	Change %	2023 Budget
Revenue / Funding Source											
41 - Taxes											
43 - Intergovernmental Revenues							0		3,313,821	-45.61%	6,092,341
44 - Licenses and Permits									29,200	+82.50%	16,000
46 - Public Charges for Services									0	0.00%	0
47 - Intergov. Charges for Services		424,793	84,227	1,061,555	1,130,895	525,383			6,015,370	+5.61%	5,695,903
48 - Miscellaneous Revenues							0		26,700	0.00%	26,700
49 - Other Financing Sources							2,137,517		2,137,517	+79.71%	1,189,403
Revenue / Funding Source Total		424,793	84,227	1,061,555	1,130,895	525,383	2,137,517		11,522,608	-11.50%	13,020,347
Expense / Expenditure											
100 - Personnel Services	9,990	72,372	21,998	596,377	187,208	108,127	382,916		6,615,695	+3.97%	6,362,901
200 - Contractual Services								27,835	1,215,910	+9.18%	1,113,645
300 - Supplies and Expense	7,533			465,178	943,687	417,256	1,863,766		7,821,705	-10.74%	8,762,514
500 - Fixed Charges	1,721								784,595	+1.92%	769,793
700 - Grants and Contributions		405,992	112,229						518,221	-0.60%	521,361
Total Operating Expenditures	19,244	478,364	134,227	1,061,555	1,130,895	525,383	2,246,682	27,835	16,956,126	-3.27%	17,530,214
800 - Capital Outlay							0		1,108,000	-17.93%	1,350,000
900 - Other Financing Uses	(19,244)								(5,027,388)	+12.23%	(4,479,424)
Expense / Expenditure Total	(0)	478,364	134,227	1,061,555	1,130,895	525,383	2,246,682	27,835	13,036,738	-9.47%	14,400,790
Beginning Carryover	(406,439)	604,612	539,820	(108,216)	0	0	3,092,818	0	2,816,202	61.68%	1,741,821
Ending Carryover	(406,439)	604,612	539,820	(108,216)	0	0	3,092,818	0	2,816,202	61.99%	1,738,508
16 - Highway Total	(0)	53,571	50,000	0	(0)	0	109,165	27,835	1,514,130	+9.95%	1,377,130

STATISTICAL DATA

WOOD COUNTY



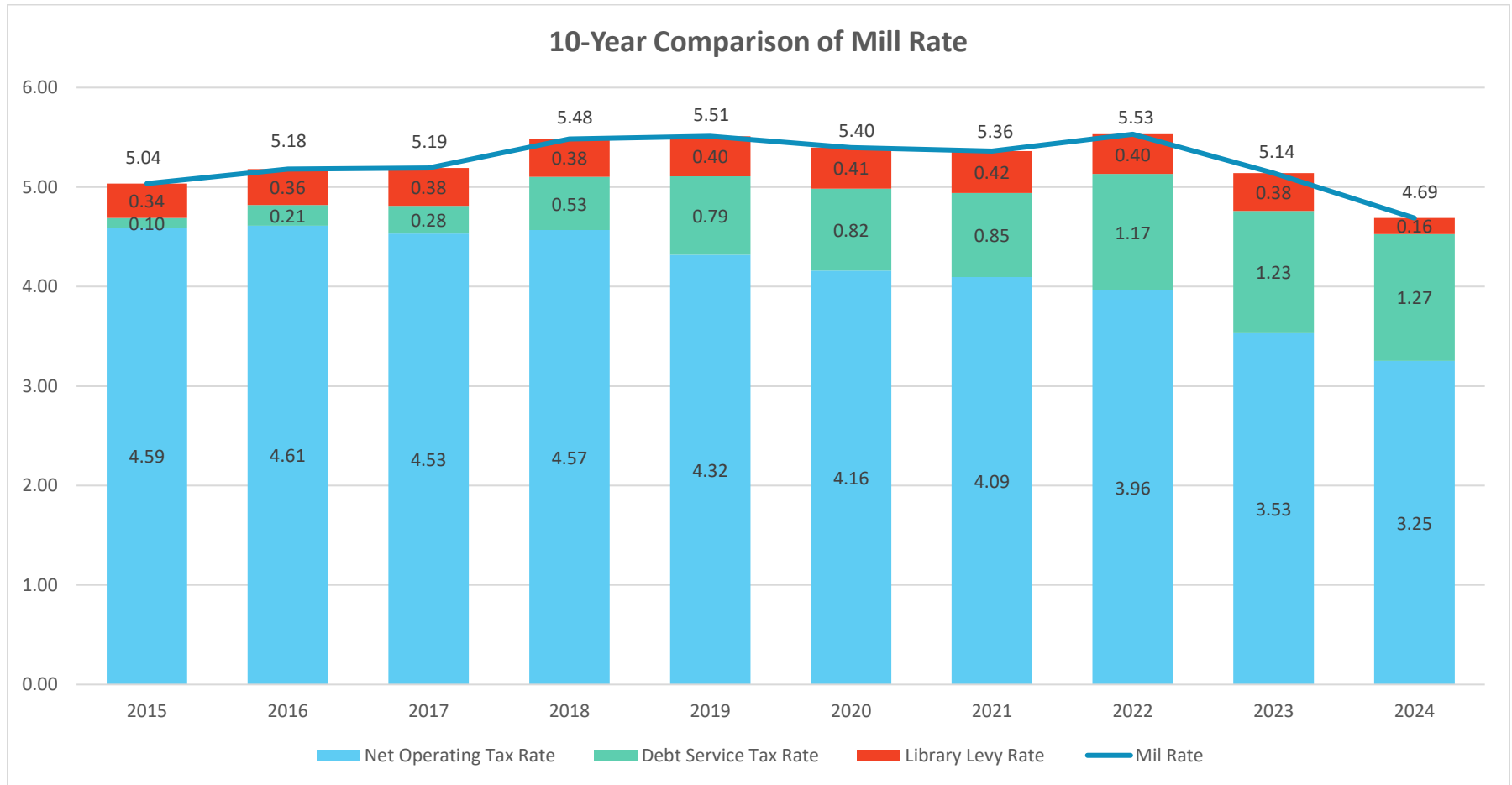
WOOD COUNTY

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

Levy Year:	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
For Budget Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Municipality											
Arpin	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	91,029,000	107,200,600
Auburndale	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	91,960,600	103,389,300
Cameron	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	65,138,500	75,819,200
Cary	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	62,255,600	73,609,300
Cranmoor	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	43,328,800	46,764,400
Dexter	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	42,824,500	50,134,000
Grand Rapids	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	720,075,500	829,179,200
Hansen	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	73,861,200	85,392,100
Hiles	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	28,356,900	33,562,600
Lincoln	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	173,974,500	198,284,600
Marshfield	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	86,844,900	99,515,100
Milladore	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	57,231,000	65,917,400
Port Edwards	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	112,098,000	133,967,800
Remington	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	38,044,400	44,237,800
Richfield	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	131,921,900	151,819,200
Rock	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	102,158,000	115,981,900
Rudolph	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	99,328,000	111,181,200
Saratoga	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	474,473,500	541,902,800
Seneca	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	103,916,900	127,932,100
Sherry	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	72,504,500	83,270,200
Sigel	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	94,108,100	108,524,000
Wood	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	95,065,300	108,823,200
Town total	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	2,860,499,600	3,296,408,000
Arpin	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	13,112,600	15,154,700
Auburndale	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	41,901,500	47,192,600
Biron	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	82,379,200	93,631,900
Hewitt	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	71,295,500	81,718,800
Milladore	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	12,942,700	14,695,000
Port Edwards	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	124,169,900	137,735,100
Rudolph	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	37,417,800	42,123,700
Vesper	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	33,114,400	38,466,100
Village total	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	416,333,600	470,717,900
Marshfield	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	1,776,807,600	1,806,775,400
Nekoosa	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	121,255,200	145,473,700
Pittsville	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	34,308,700	82,278,300
Wisconsin Rapids	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	1,307,338,300	1,439,738,500
City total	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	3,239,709,800	3,474,265,900
County Total	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	6,516,543,000	7,241,391,800
Change from prior year	0.20%	0.63%	2.35%	0.58%	2.33%	4.53%	5.63%	2.84%	5.35%	12.96%	11.12%

Source: Wisconsin Department of Revenue

WOOD COUNTY



WOOD COUNTY

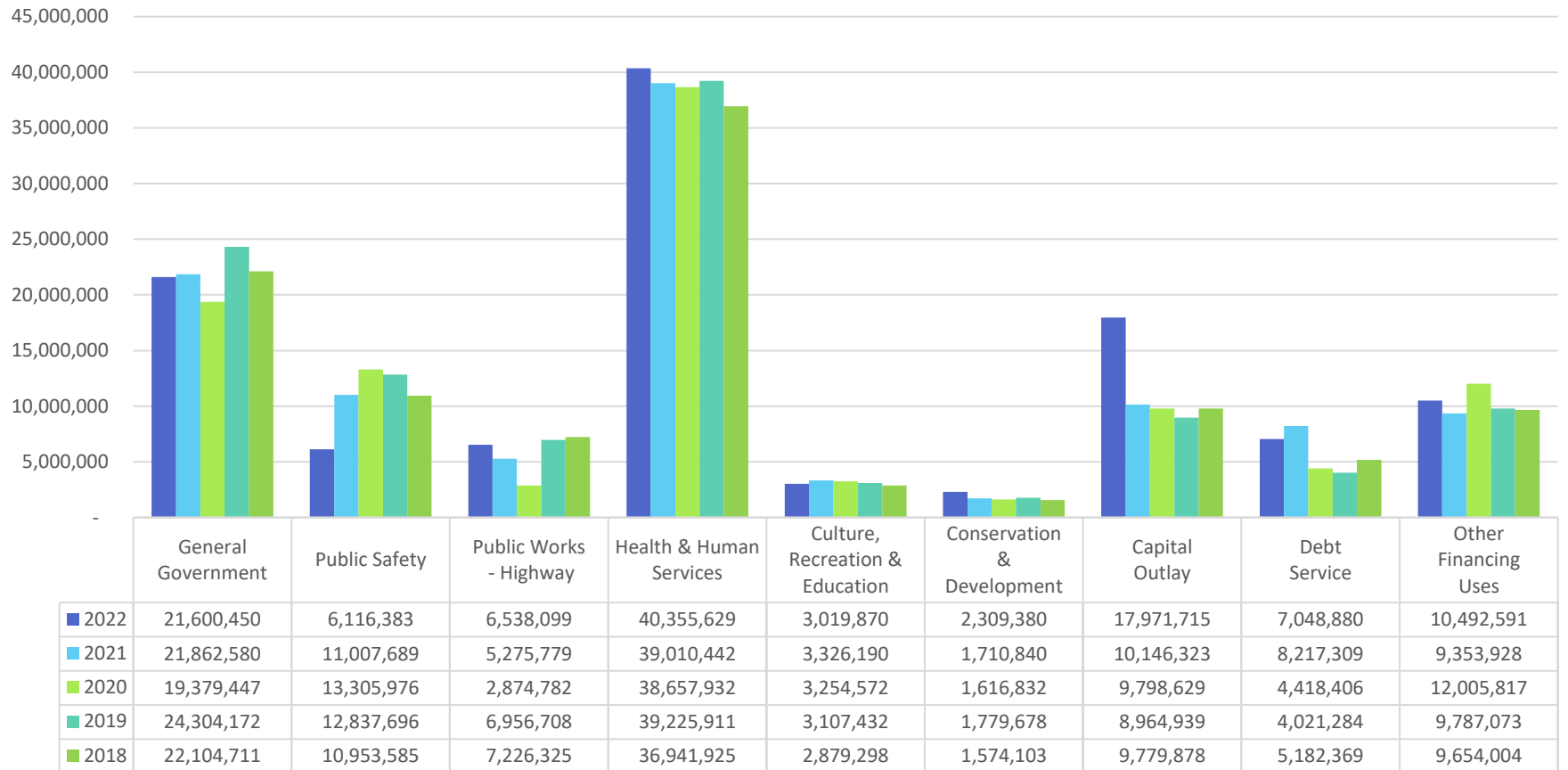
Property Tax Mill Rate History

Budget Year	Operating	Debt Service	Municipalities		Municipalities
			Without Library	Library Aid*	
1994	5.3552	0.4135	5.7687	0.0000	5.7687
1995	5.3356	0.4798	5.8154	0.0000	5.8154
1996	3.3541	0.4075	3.7616	0.0000	3.7616
1997	5.3551	0.4033	5.7584	0.0000	5.7584
1998	5.3741	0.3842	5.7583	0.0000	5.7583
1999	5.3552	0.3581	5.7133	0.0000	5.7133
2000	5.3552	0.3444	5.6996	0.0000	5.6996
2001	5.3552	0.3178	5.6730	0.3344	6.0074
2002	5.3552	0.3068	5.6620	0.3545	6.0165
2003	5.3552	0.3209	5.6761	0.3380	6.0141
2004	5.3552	0.3420	5.6972	0.3526	6.0498
2005	4.4359	0.3631	4.7990	0.3395	5.1385
2006	4.4304	0.3858	4.8162	0.3324	5.1486
2007	4.5454	0.3787	4.9241	0.3130	5.2371
2008	4.3888	0.4053	4.7941	0.2976	5.0917
2009	4.3732	0.3998	4.7730	0.2973	5.0703
2010	4.3524	0.3469	4.6993	0.3335	5.0328
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
2023	3.5322	1.2276	4.7598	0.3800	5.1398
2024	3.2544	1.2730	4.5274	0.1616	4.6891

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

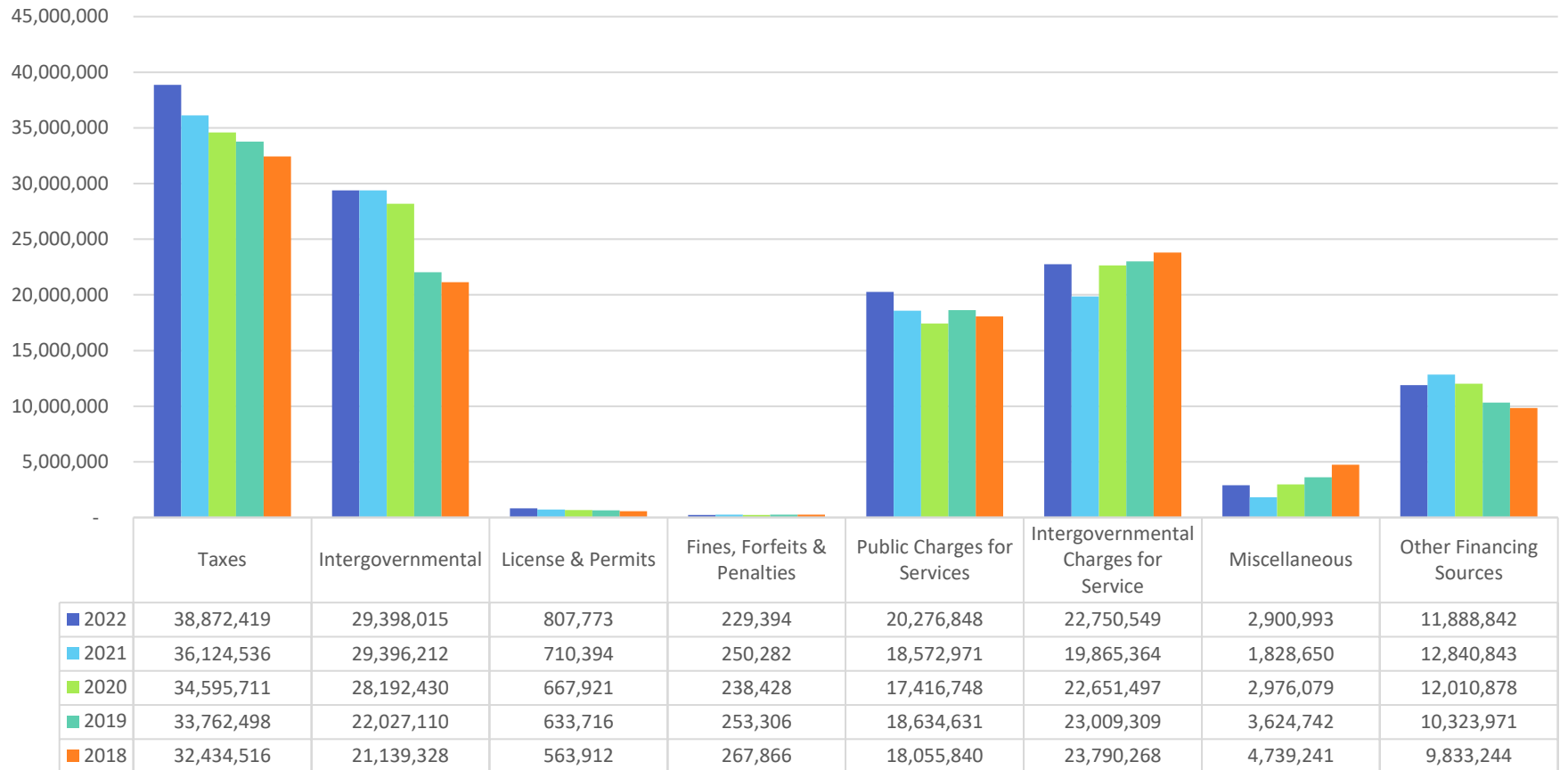
WOOD COUNTY

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	2022	2023	2024
Edgewater Haven Nursing Home	68.03	66.09	66.07
Health Department	42.01	41.00	36.18
Human Services - Community	168.62	172.36	172.56
Humane Officer	0.23	0.23	0.23
Norwood Health Center	78.28	77.50	76.62
Veterans Service Office	3.91	3.91	3.91
Health and Human Services	361.08	361.09	355.57
Communications	1.22	1.22	1.22
Dispatch	21.26	21.26	21.26
Emergency Management	5.39	5.39	5.39
Sheriff and Corrections	78.17	82.96	86.96
Public Safety	106.04	110.83	114.83
Public works (Highway Department)	47.39	49.44	49.44
Child Support	10.79	10.76	10.76
Circuit Court Branch I	4.72	4.65	1.03
Circuit Court Branch II	1.05	1.05	1.03
Circuit Court Branch III	1.05	1.05	1.03
Circuit Court Branch IV	0.00	1.05	1.03
Register in Probate	0.00	0.00	3.68
Clerk of Courts	10.50	13.22	13.47
Coroner	0.66	0.66	0.66
Corporation Counsel	2.57	2.47	2.47
County Clerk	2.94	2.74	2.75
District Attorney	9.70	6.79	6.79
Finance	4.00	4.00	4.00
Human Resources	5.00	5.00	5.00
Information Systems	12.79	13.44	13.96
Justice Coordinator	2.97	3.00	3.35
Maintenance	4.80	4.80	5.80
Register of Deeds	4.84	4.84	4.84
Treasurer	3.97	3.97	3.00
Victim Witness	1.94	1.94	1.94
General Government	84.29	85.43	86.59
Parks and Forestry	17.46	17.89	18.65
University of Wisconsin Extension	1.60	1.60	1.60
Culture, Education and Recreation	19.06	19.49	20.25
Land and Water Conservation	5.47	5.47	5.47
Planning and Zoning	6.91	6.91	6.91
Conservation and Economic Development	12.38	12.38	12.38
Total Wood County	630.24	638.66	639.06

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 it 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.

NOTE ANTICIPATION NOTE (NAN)

A short-term obligation for temporary financing with the expectation of repayment via future cash flows.

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.